

**PAYROLL TAX TABLES AND EMPLOYEE AND EMPLOYER RELATED EXPENSE RATES**

Updated:  
Effective:

June 24, 2016  
July 1, 2016

\*Items highlighted in yellow have been changed since the last update.

**FEDERAL WITHHOLDING** 26 PAYS FEDERAL TAX ID NUMBER 86-6004791

**(a) SINGLE person (including head of household) - BIWEEKLY TABLE**

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not Over	\$87				\$0
<b>Over</b>	<b>But not over -</b>				<b>of excess over -</b>
\$87	-	\$443		10%	\$87
\$443	-	\$1,535	\$35.60	plus 15%	\$443
\$1,535	-	\$3,592	\$199.40	plus 25%	\$1,535
\$3,592	-	\$7,400	\$713.65	plus 28%	\$3,592
\$7,400	-	\$15,985	\$1,779.89	plus 33%	\$7,400
\$15,985	-	\$16,050	\$4,612.94	plus 35%	\$15,985
\$16,050	-		\$4,635.69	plus 39.6%	\$16,050

**(b) MARRIED person BIWEEKLY TABLE**

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not Over	\$329				\$0
<b>Over</b>	<b>But not over -</b>				<b>of excess over -</b>
\$329	-	\$1,042		10%	\$329
\$1,042	-	\$3,225	\$71.30	plus 15%	\$1,042
\$3,225	-	\$6,171	\$398.75	plus 25%	\$3,225
\$6,171	-	\$9,231	\$1,135.25	plus 28%	\$6,171
\$9,231	-	\$16,227	\$1,992.05	plus 33%	\$9,231
\$16,227	-	\$18,288	\$4,300.73	plus 35%	\$16,227
\$18,288	-		\$5,022.08	plus 39.6%	\$18,288

To determine tax liability, deduct the following from gross pay: number of withholding allowances X \$155.80 ;  
State sponsored dental, health, and life insurances, dependent care, medical reimbursement, and vision care;  
Contributions for all retirement systems; deferred compensation; tax sheltered annuities; bus cards and private transportation.

**STATE WITHHOLDING** STATE TAX ID NUMBER 07-0454000

**PR14 AZ FORMULA** % of Gross Taxable Wages

10	=	5.1%	Optional.
11	=	4.2%	Optional.
12	=	3.6%	Optional.
13	=	2.7%	Optional. (Default for employees who don't submit form A-4)
14	=	1.8%	Optional.
9	=	1.3%	Optional.
15	=	0.8%	Optional.
8	=	0.0%	If EE does not expect to have any tax liability this year. Must file Annually.

**FICA (SOCIAL SECURITY AND MEDICARE) TAXES**

	<b>WAGES SUBJECT*</b>	<b>EMPLOYEE</b>	<b>EMPLOYER</b>
<b>SOCIAL SECURITY</b>	up to \$118,500	6.20%	6.20%
<b>MEDICARE</b>	up to \$200,000 over \$200,000	1.45% 2.35%	1.45% 1.45%

\*To determine taxable Social Security and Medicare income, deduct the following from gross pay:  
State sponsored dental, health, and life insurances, dependent care, medical reimbursement, and vision care.

**MINIMUM WAGE**

	<b>MINIMUM WAG Effective for hours worked on or after</b>
<b>FEDERAL</b>	\$7.25 7/24/09
<b>STATE*</b>	\$8.05 1/1/15

\*The Arizona Minimum Wage Act does not apply to State Government employees

**RETIREMENT PLAN DEDUCTIONS**

CODE	RETIREMENT PLAN	EMPLOYEE		EMPLOYER			
		DED CODE	FY16 RATE	FY17 RATE	DED CODE	FY16 RATE	FY17 RATE
1	ASRS PLAN-ASRS	7903	11.35%	11.34%	7904	11.35%	11.34%
1E	ASRS EO ELECTED OFFICIALS ASRS PLAN	7919	11.35%	11.34%	7920	11.35%	11.34%
2	CORP JUVENILE CORRECTIONS (501)	7905	8.41%	8.41%	7906	22.95%	24.86%
3	EORP ELECTED OFFICIALS & JUDGES (415)	7907	13.00%	13.00%	7908	23.50%	23.50%
3E	EODCRS ELECTED OFFICIALS DEFINED CONTRIBUTION (NTWD)	7813	8.00%	8.00%	7814	6.00%	6.00%
4	PSRS PUBLIC SAFETY (007) (ER pays 5% EE share)	7909	6.65%	6.65%	7910	81.00%	82.96%
5	PSRS GAME & FISH (035)	7911	11.65%	11.65%	7912	72.33%	83.80%
6	PSRS AG INVESTIGATORS (151)	7913	11.65%	11.65%	7914	70.46%	66.59%
7	PSRS DEMA (FIRE FIGHTERS) (119)	7915	11.65%	11.65%	7916	31.34%	28.20%
9	N/A NO RETIREMENT						
0	CORP CORRECTIONS (500)	7901	8.41%	8.41%	7902	18.54%	18.85%
B	PSRS LIQUOR CONTROL OFFICER (164)	7923	11.65%	11.65%	7924	69.19%	80.61%
F	PSRS STATE PARKS (204)	7931	11.65%	11.65%	7932	42.85%	44.94%
G	CORP PUBLIC SAFETY DISPATCHERS (563)	7933	7.96%	7.96%	7934	17.62%	20.41%
H	PSRS DEFERRED RETIREMENT OPTION PLAN (DROP)	7957	11.65%	11.65%			
J	CORP PUBLIC SAFETY DETENTION OFFICERS (564)	7961	8.41%	8.41%	7962	7.00%	6.12%

S2	CORP SUPP BENEFIT - JUVENILE CORRECTIONS				7966	31.36%	33.27%
S4	PSRS SUPP BENEFIT - PUBLIC SAFETY				7970	87.05%	89.61%
S5	PSRS SUPP BENEFIT - GAME & FISH				7972	83.38%	95.45%
S6	PSRS SUPP BENEFIT - AG INVESTIGATORS				7974	81.51%	78.24%
S7	PSRS SUPP BENEFIT - FIRE FIGHTERS				7976	42.39%	39.85%
S0	CORP SUPP BENEFIT - CORRECTIONS				7964	26.95%	27.26%
SB	PSRS SUPP BENEFIT - LIQUOR CONTROL OFFICER				7978	80.24%	92.26%
SF	PSRS SUPP BENEFIT - STATE PARKS				7980	53.90%	56.59%
SG	PSRS SUPP BENEFIT - PUBLIC SAFETY DISPATCHERS				7968	25.58%	28.37%
SJ	CORP SUPP BENEFIT - PUBLIC SAFETY DETENTION OFCRS				7982	15.41%	14.53%

ASRS	LTD ASRS	7509	0.12%	0.14%	7508	0.12%	0.14%
PSRS	LTD PSPRS (HARTFORD)				7520	0.27%	0.27%
PSRS	EODCRS DISABILITY	7987	0.13%	0.13%	7988	0.13%	0.13%

**NO NEW ENROLLEES**

8	ORP T.I.A.A./ALIC	7917	7.00%	7.00%	7918	7.00%	7.00%
A	PSRS CAPITOL POLICE (160) -> to PS (007)	7921			7922		
C	ASRS SYSTEM-ASRS	7925	7.00%	7.00%	7926	7.50%	7.65%
D	NTWD EMPLOYER'S ANNUITY				7810	5.00%	5.00%
E	NTWD DEFINED CONTRIBUTION	7807	2.66%	2.66%	7808	2.66%	2.66%

**OTHER DEDUCTIONS AND EMPLOYER RELATED EXPENSES**

EMPLOYER RELATED EXPENSES	EMPLOYEE		EMPLOYER			
	DED CODE	FY16 RATE	FY17 RATE	DED CODE		
UNEMPLOYMENT INSURANCE (SUTA)				T202	0.100%	0.100%
TECHNOLOGY CHARGE (ADOA ASET)				3800	0.200%	0.200%
HR PRO RATA				3802	0.830%	0.830%
ACCUM SICK ERE (RASL)				3804	0.400%	0.400%
WORKER'S COMPENSATION (PR18.1)				3806	varies by job class	varies by job class
COUNSEL SERVICES (AG PRO RATA)				3808		
HR PRO RATA (PERSONNEL BOARD)				3810	0.030%	0.030%
PSRS ALT CONTRIBUTION RATE - DPS (007)				7936	28.620%	64.720%
CORP ALT CONTRIBUTION RATE - DOC (500)				7938	11.330%	12.100%
EORP ALT CONTRIBUTION RATE - EO&J (415)				7940	23.500%	23.500%
CORP ALT CONTRIBUTION RATE - DJ (501)				7942	11.330%	18.040%
CORP ALT CONTRIBUTION RATE - DISP (563)				7944	11.330%	14.010%
PSRS ALT CONTRIBUTION RATE - G&F (035)				7946	28.620%	80.210%
PSRS ALT CONTRIBUTION RATE - AGI (151)				7948	28.620%	54.380%
PSRS ALT CONTRIBUTION RATE - FIRE (119)				7950	28.620%	16.570%
PSRS ALT CONTRIBUTION RATE - LIQ (164)				7952	28.620%	68.470%
PSRS ALT CONTRIBUTION RATE - PARK (204)				7954	28.620%	32.270%
ASRS ALT CONTRIBUTION RATE - ASRS				7956	9.360%	9.470%
ASRS LEGACY ASRS LEGACY (415)				7984	12.150%	12.160%
EODCRS LEGACY EODCRS LEGACY (415)				7986	17.500%	17.500%