

PAYROLL TAX TABLES AND EMPLOYER RELATED EXPENSE RATES

Effective: July 1, 2017
Updated: May 15, 2017

*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	\$88	.....			\$0
Over	But not over -	of excess over -			
\$88	-	\$447	10%	\$88	
\$447	-	\$1,548	plus 15%	\$447	
\$1,548	-	\$3,623	plus 25%	\$1,548	
\$3,623	-	\$7,460	plus 28%	\$3,623	
\$7,460	-	\$16,115	plus 33%	\$7,460	
\$16,115	-	\$16,181	plus 35%	\$16,115	
\$16,181	.....	\$4,673.41	plus 39.6%	\$16,181	

(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	\$333	.....			\$0
Over	But not over -	of excess over -			
\$333	-	\$1,050	10%	\$333	
\$1,050	-	\$3,252	plus 15%	\$1,050	
\$3,252	-	\$6,221	plus 25%	\$3,252	
\$6,221	-	\$9,308	plus 28%	\$6,221	
\$9,308	-	\$16,360	plus 33%	\$9,308	
\$16,360	-	\$18,437	plus 35%	\$16,360	
\$18,437	.....	\$5,062.72	plus 39.6%	\$18,437	

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.

FICA (SOCIAL SECURITY AND MEDICARE) TAXES

	WAGES SUBJECT*	EMPLOYEE	EMPLOYER
SOCIAL SECURITY	up to \$127,200	6.20%	6.20%
MEDICARE	up to \$200,000	1.45%	1.45%
	over \$200,000	2.35%	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

	MINIMUM WAGE	Effective for hours worked on or after
FEDERAL	\$7.25	7/24/2009
STATE*	\$10.00	1/1/2017

*The Fair Wages and Healthy Families Act does not apply to State Government employees

EMPLOYER RELATED EXPENSES

	DED CODE	FY18 RATE
UNEMPLOYMENT INSURANCE (SUTA)	T202	0.100%
TECHNOLOGY CHARGE (ADOA ASET)	3800	0.200%
HR PRO RATA	3802	0.830%
ACCUMULATED SICK LEAVE ERE (RASL)	3804	0.400%
WORKER'S COMPENSATION (PR18.1)	3806	varies by job class
COUNSEL SERVICES (AG PRO RATA)	3808	inactivated
HR PRO RATA (PERSONNEL BOARD)	3810	0.030%

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.