

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

**Effective: 1/1/2024**

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

Updated: 1/2/2024

FEDERAL WITHHOLDING*		IRS Pub 15T	26 PAYS		FEDERAL TAX ID NUMBER: 86-6004791
2024 Percentage Method Tables for Manual Payroll Systems With <b>Forms W-4 From 2020 or Later</b>					
STANDARD Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 <b>IS NOT</b> checked)			Form W-4 Step 2 Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 <b>IS</b> checked)		
If the Adjusted Wage Amount is:			If the Adjusted Wage Amount is:		
At least --	But less than--	The tentative amount to withhold is:	Plus this percentage--	of the amount that the Adjusted Wage exceeds --	
A	B	C	D	E	
<b>MARRIED FILING JOINTLY</b>					
\$ -	\$ 1,123	\$ -	0%	\$ -	
\$ 1,123	\$ 2,015	\$ -	10%	\$ 1,123	
\$ 2,015	\$ 4,750	\$ 89.20	12%	\$ 2,015	
\$ 4,750	\$ 8,856	\$ 417.40	22%	\$ 4,750	
\$ 8,856	\$ 15,888	\$ 1,320.72	24%	\$ 8,856	
\$ 15,888	\$ 19,871	\$ 3,008.40	32%	\$ 15,888	
\$ 19,871	\$ 29,426	\$ 4,282.96	35%	\$ 19,871	
\$ 29,426	\$ -	\$ 7,564.21	37%	\$ 29,426	
<b>SINGLE OR MARRIED FILING SEPARATELY</b>					
\$ -	\$ 562	\$ -	0%	\$ -	
\$ 562	\$ 1,008	\$ -	10%	\$ 562	
\$ 1,008	\$ 2,375	\$ 44.60	12%	\$ 1,008	
\$ 2,375	\$ 4,428	\$ 208.64	22%	\$ 2,375	
\$ 4,428	\$ 7,944	\$ 660.30	24%	\$ 4,428	
\$ 7,944	\$ 9,936	\$ 1,504.14	32%	\$ 7,944	
\$ 9,936	\$ 23,998	\$ 2,141.58	35%	\$ 9,936	
\$ 23,998	\$ -	\$ 7,063.28	37%	\$ 23,998	
<b>HEAD OF HOUSEHOLD</b>					
\$ -	\$ 842	\$ -	0%	\$ -	
\$ 842	\$ 1,479	\$ -	10%	\$ 842	
\$ 1,479	\$ 3,269	\$ 63.70	12%	\$ 1,479	
\$ 3,269	\$ 4,708	\$ 278.50	22%	\$ 3,269	
\$ 4,708	\$ 8,225	\$ 595.08	24%	\$ 4,708	
\$ 8,225	\$ 10,215	\$ 1,439.16	32%	\$ 8,225	
\$ 10,215	\$ 24,279	\$ 2,075.96	35%	\$ 10,215	
\$ 24,279	\$ -	\$ 6,998.36	37%	\$ 24,279	

FEDERAL WITHHOLDING*		26 PAYS	IRS Pub 15T
2024 Percentage Method Tables for Manual Payroll Systems With <b>Forms W-4 From 2019 or Earlier</b>			
If the Adjusted Wage Amount is:			
At least --	But less than--	The tentative amount to withhold is:	Plus this percentage-- of the amount that the Adjusted Wage exceeds --
A	B	C	D E
<b>MARRIED FILING JOINTLY</b>			
\$ -	\$ 627	\$ -	0% \$ -
\$ 627	\$ 1,519	\$ -	10% \$ 627
\$ 1,519	\$ 4,254	\$ 89.20	12% \$ 1,519
\$ 4,254	\$ 8,360	\$ 417.40	22% \$ 4,254
\$ 8,360	\$ 15,392	\$ 1,320.72	24% \$ 8,360
\$ 15,392	\$ 19,375	\$ 3,008.40	32% \$ 15,392
\$ 19,375	\$ 28,750	\$ 4,282.96	35% \$ 19,375
\$ 28,750	\$ -	\$ 7,564.21	37% \$ 28,750
<b>SINGLE OR MARRIED FILING SEPARATELY</b>			
\$ -	\$ 231	\$ -	0% \$ -
\$ 231	\$ 677	\$ -	10% \$ 231
\$ 677	\$ 2,044	\$ 44.60	12% \$ 677
\$ 2,044	\$ 4,097	\$ 208.64	22% \$ 2,044
\$ 4,097	\$ 7,613	\$ 660.30	24% \$ 4,097
\$ 7,613	\$ 9,605	\$ 1,504.14	32% \$ 7,613
\$ 9,605	\$ 23,667	\$ 2,141.58	35% \$ 9,605
\$ 23,667	\$ -	\$ 7,063.28	37% \$ 23,667

AZ STATE WITHHOLDING*		STATE TAX ID NUMBER 86-6004791
PR14 AZ FORMULA	% of Gross Taxable Wages	
10 =	3.5%	Optional.
11 =	3.0%	Optional.
12 =	2.5%	Optional.
13 =	2.0%	Optional. (Default)
14 =	1.5%	Optional.
9 =	1.0%	Optional.
15 =	0.5%	Optional.
8 =	0.0%	If EE does not expect to have any tax liability this year. Must file Annually.

MINIMUM WAGE		
FEDERAL	\$7.25	Effective for hours worked on or after 7/24/2009
STATE*	\$14.35	Effective for hours worked on or after 1/1/2024
*The Fair Wages and Healthy Families Act does not apply to State Government employees		

FICA (SOCIAL SECURITY AND MEDICARE) TAXES**			
	WAGES SUBJECT*	EMPLOYEE	EMPLOYER
SOCIAL SECURITY	up to \$168,600	6.20%	6.20%
MEDICARE	up to \$200,000	1.45%	1.45%
	over \$200,000	2.35%	1.45%

EMPLOYER RELATED EXPENDITURES (ERE)		
	DEDUCTION CODE	FY23 RATE
UNEMPLOYMENT INSURANCE (SUTA)	T202	0.000%
TECHNOLOGY CHARGE (ADOA ASET)	3800	0.610%
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%

TAXABLE WAGE CALCULATIONS	
*To determine Federal/State taxable wage, deduct the following from gross pay: State sponsored dental, health, life insurances, dependent care, flex spending, and vision care. Contributions for all retirement systems; deferred compensation; pre-tax transportation. 2019 and prior Allowance Amount: \$ 165 Subtract Allowances X Amount 2020 W4 Step 2 <b>IS NOT</b> checked subtract: \$ 496 Married Filing Jointly \$ 331 Single/Head of Household	
2020 W4 Step 4a Other Income amount divided by 26; <b>add</b> to taxable wage.	
2020 W4 Step 4b Deductions amount divided by 26; <b>subtract</b> from taxable wage.	
2020 W4 Step 3 Dependents amount divided by 26; <b>subtract</b> from calculated tax amount.	
<b>Note: reference to 2020 W-4 means any W-4 filed after 2019.</b>	
**To determine FICA taxable wage, deduct the following from gross pay: State sponsored dental, health, life insurances, dependent care, flex spending, and vision care.	