

PAYROLL TAX TABLES AND EMPLOYER RELATED EXPENSE RATES

Effective: 1/1/2025

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

Updated: 12/30/2024

FEDERAL WITHHOLDING*		IRS Pub 15T	26 PAYS		FEDERAL TAX ID NUMBER: 86-6004791
2025 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later					
STANDARD Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 IS NOT checked)			Form W-4 Step 2 Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 IS 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	
MARRIED FILING JOINTLY					
\$ -	\$ 1,154	\$ -	0%	\$ -	
\$ 1,154	\$ 2,071	\$ -	10%	\$ 1,154	
\$ 2,071	\$ 4,883	\$ 91.70	12%	\$ 2,071	
\$ 4,883	\$ 9,104	\$ 429.14	22%	\$ 4,883	
\$ 9,104	\$ 16,331	\$ 1,357.76	24%	\$ 9,104	
\$ 16,331	\$ 20,425	\$ 3,092.24	32%	\$ 16,331	
\$ 20,425	\$ 30,062	\$ 4,402.32	35%	\$ 20,425	
\$ 30,062	\$ -	\$ 7,775.27	37%	\$ 30,062	
SINGLE OR MARRIED FILING SEPARATELY					
\$ -	\$ 577	\$ -	0%	\$ -	
\$ 577	\$ 1,036	\$ -	10%	\$ 577	
\$ 1,036	\$ 2,441	\$ 45.90	12%	\$ 1,036	
\$ 2,441	\$ 4,552	\$ 214.50	22%	\$ 2,441	
\$ 4,552	\$ 8,165	\$ 678.92	24%	\$ 4,552	
\$ 8,165	\$ 10,213	\$ 1,546.04	32%	\$ 8,165	
\$ 10,213	\$ 24,667	\$ 2,201.40	35%	\$ 10,213	
\$ 24,667	\$ -	\$ 7,260.30	37%	\$ 24,667	
HEAD OF HOUSEHOLD					
\$ -	\$ 865	\$ -	0%	\$ -	
\$ 865	\$ 1,519	\$ -	10%	\$ 865	
\$ 1,519	\$ 3,360	\$ 65.40	12%	\$ 1,519	
\$ 3,360	\$ 4,840	\$ 286.32	22%	\$ 3,360	
\$ 4,840	\$ 8,454	\$ 611.92	24%	\$ 4,840	
\$ 8,454	\$ 10,500	\$ 1,479.28	32%	\$ 8,454	
\$ 10,500	\$ 24,956	\$ 2,134.00	35%	\$ 10,500	
\$ 24,956	\$ -	\$ 7,193.60	37%	\$ 24,956	

FEDERAL WITHHOLDING*		26 PAYS	IRS Pub 15T
2025 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier			
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
MARRIED FILING JOINTLY			
\$ -	\$ 658	\$ -	0% \$ -
\$ 658	\$ 1,575	\$ -	10% \$ 658
\$ 1,575	\$ 4,387	\$ 91.70	12% \$ 1,575
\$ 4,387	\$ 8,608	\$ 429.14	22% \$ 4,387
\$ 8,608	\$ 15,835	\$ 1,357.76	24% \$ 8,608
\$ 15,835	\$ 19,929	\$ 3,092.24	32% \$ 15,835
\$ 19,929	\$ 29,565	\$ 4,402.32	35% \$ 19,929
\$ 29,565	\$ -	\$ 7,774.92	37% \$ 29,565
SINGLE OR MARRIED FILING SEPARATELY			
\$ -	\$ 246	\$ -	0% \$ -
\$ 246	\$ 705	\$ -	10% \$ 246
\$ 705	\$ 2,111	\$ 45.90	12% \$ 705
\$ 2,111	\$ 4,221	\$ 214.62	22% \$ 2,111
\$ 4,221	\$ 7,835	\$ 678.82	24% \$ 4,221
\$ 7,835	\$ 9,882	\$ 1,546.18	32% \$ 7,835
\$ 9,882	\$ 24,337	\$ 2,201.22	35% \$ 9,882
\$ 24,337	\$ -	\$ 7,260.47	37% \$ 24,337

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*	\$14.70 Effective for hours worked on or after 1/1/2025
*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 \$176,100	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 IS NOT checked subtract: \$ 496 Married Filing Jointly \$ 331 Single/Head of Household	
2020 W4 Step 4a Other Income amount divided by 26; add to taxable wage.	
2020 W4 Step 4b Deductions amount divided by 26; subtract from taxable wage.	
2020 W4 Step 3 Dependents amount divided by 26; subtract from calculated tax amount.	
Note: reference to 2020 W-4 means any W-4 filed after 2019.	
**To determine FICA taxable wage, deduct the following from gross pay: State sponsored dental, health, life insurances, dependent care, flex spending, and vision care.	