

PAYROLL TAX TABLES AND EMPLOYEE AND EMPLOYER RELATED EXPENSE RATES

Updated: December 29, 2011

Effective: January 1, 2012

*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) -

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not Over	\$83		\$0
Over	But not over -		of excess over -
\$83	- \$417		10% \$83
\$417	- \$1,442	\$33.40	plus 15% \$417
\$1,442	- \$3,377	\$187.15	plus 25% \$1,442
\$3,377	- \$6,954	\$670.90	plus 28% \$3,377
\$6,954	- \$15,019	\$1,672.46	plus 33% \$6,954
\$15,019		\$4,333.91	plus 35% \$15,019

(b) MARRIED person

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not Over	\$312		\$0
Over	But not over -		of excess over -
\$312	- \$981		10% \$312
\$981	- \$3,031	\$66.90	plus 15% \$981
\$3,031	- \$5,800	\$374.40	plus 25% \$3,031
\$5,800	- \$8,675	\$1,066.65	plus 28% \$5,800
\$8,675	- \$15,248	\$1,871.65	plus 33% \$8,675
\$15,248		\$4,040.74	plus 35% \$15,248

To determine tax liability, deduct the following from gross pay: number of withholding allowances X \$146.15 ; contributions for all retirement systems; deferred compensation; tax sheltered annuities; bus cards and private transportation;

State sponsored dental, health, and life insurances; vision care, dependent care and medical reimbursement account.

RETIREMENT PLAN DEDUCTIONS

CODE	RETIREMENT PLAN	EMPLOYEE RATE	EMPLOYER RATE
1	ASRS PLAN-ASRS	11.13%	9.87%
2	CORP JUVENILE CORRECTIONS (501)	8.41%	9.92%
3	EORP ELECTED OFFICIALS & JUDGES (415)	10.00%	17.96%
4	PSRS PUBLIC SAFETY (007)	3.65%	38.30%
5	PSRS GAME & FISH (035)	8.65%	43.35%
6	PSRS AG INVESTIGATORS (151)	8.65%	90.08%
7	PSRS FIRE FIGHTERS (119)	8.65%	17.76%
9	N/A NO RETIREMENT	0%	0.00%
0	CORP CORRECTIONS (500)	8.41%	9.15%
B	PSRS LIQUOR CONTROL OFFICER (164)	8.65%	38.77%
F	PSRS STATE PARKS (204)	8.65%	18.50%
G	CORP PUBLIC SAFETY DISPATCHERS (563)	7.96%	7.50%
H	PSRS DEFERRED RET OPTION (DROP)	8.65%	0.00%

NO NEW ENROLLEES

8	ORP T.I.A.A./VALIC	7.00%	7.00%
A	PSRS CAPITOL POLICE (160) -> to PS (007)	7.65%	12.86%
C	ASRS SYSTEM-ASRS	7.00%	7.63%
D	NTWD EMPLOYER'S ANNUITY	N/A	5.00%
E	NTWD DEFINED CONTRIBUTION	2.66%	2.66%

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 new employees who don't complete a form)
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

	WAGES SUBJECT*	EMPLOYEE	EMPLOYER
SOCIAL SECURITY	Max \$110,100	4.2% (Jan-Fed) 6.2% (Mar-Dec)	6.20%
MEDICARE	All Applicable wages*	1.45%	1.45%

*To determine taxable Social Security and Medicare income, deduct State sponsored dental, health and life insurances, dependent care, medical reimbursement and vision care.

OTHER DEDUCTIONS AND EMPLOYER RELATED EXPENSES

DED CODE	EMPLOYER RELATED EXPENSES	EMPLOYEE RATE	OLD RATE	NEW RATE
T202	UNEMPLOYMENT INSURANCE (SUTA)		0.400%	0.150%
3802	HR PRO RATA			1.070%
3804	ACCUM SICK ERE (RASL)			0.400%
3800	TECHNOLOGY CHARGE (GITA)			0.200%
3808	COUNSEL SERVICES (AG PRO RATA)			0.675%
3810	HR PRO RATA (PERSONNEL BOARD)			0.030%
7508 ASRS	LTD ASRS			0.230%
7509 ASRS	LTD ASRS	0.260%		
7936 PSRS	ALT CONTRIBUTION RATE - DPS (007)			10.51%
7938 CORP	ALT CONTRIBUTION RATE - DOC (500)			6.00%
7940 EORP	ALT CONTRIBUTION RATE - EO&J (415)			14.47%
7942 CORP	ALT CONTRIBUTION RATE - DJ (501)			6.00%
7944 CORP	ALT CONTRIBUTION RATE - DISP (563)			6.00%
7946 PSRS	ALT CONTRIBUTION RATE - G&F (035)			10.51%
7948 PSRS	ALT CONTRIBUTION RATE - AGI (151)			10.51%
7950 PSRS	ALT CONTRIBUTION RATE - FIRE (119)			10.51%
7952 PSRS	ALT CONTRIBUTION RATE - LIQ (164)			10.51%
7954 PSRS	ALT CONTRIBUTION RATE - PARK (204)			10.51%