### Federal Withholding

<table>
<thead>
<tr>
<th>Code</th>
<th>Employee</th>
<th>Employer</th>
<th>Pay</th>
<th>Deduction</th>
<th>Pay</th>
<th>Deduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>10%</td>
<td>10%</td>
<td>$6,146</td>
<td>$614.60</td>
<td>$7934</td>
<td>$614.60</td>
</tr>
<tr>
<td>2</td>
<td>15%</td>
<td>15%</td>
<td>$3,579</td>
<td>$537.85</td>
<td>$7934</td>
<td>$537.85</td>
</tr>
<tr>
<td>3</td>
<td>25%</td>
<td>25%</td>
<td>$1,355</td>
<td>$338.88</td>
<td>$7934</td>
<td>$338.88</td>
</tr>
<tr>
<td>4</td>
<td>35%</td>
<td>35%</td>
<td>$500</td>
<td>$175.00</td>
<td>$7934</td>
<td>$175.00</td>
</tr>
<tr>
<td>5</td>
<td>45%</td>
<td>45%</td>
<td>$200</td>
<td>$90.00</td>
<td>$7934</td>
<td>$90.00</td>
</tr>
<tr>
<td>6</td>
<td>50%</td>
<td>50%</td>
<td>$100</td>
<td>$50.00</td>
<td>$7934</td>
<td>$50.00</td>
</tr>
</tbody>
</table>

### State Withholding

**PR1 # AZ Formula**

- **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
- **16** = 0.8% Optional
- **8** = 0% If EE does not expect to have any tax liability this year. Must file Annually.

### FICA (Social Security and Medicare) Taxes

**Wages Subject**

- Up to $138,500: 6.2% Employee, 6.2% Employer
- Over $138,500: 1.45% Employee, 1.45% Employer

### Medicare

- Up to $200,000: 2.95% Employee, 2.95% Employer
- Over $200,000: 1.45% Employee, 1.45% Employer

### Minimum Wage

- **Federal**: $7.25 (7/24/09)
- **State**: $8.05 (11/15/19)

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**Other Deductions and Employer Related Expenses**

**Unemployment Insurance (SUI)**

<table>
<thead>
<tr>
<th>Code</th>
<th>Deduction</th>
<th>Rate</th>
<th>Pay</th>
<th>Deduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S.</td>
<td>0.15%</td>
<td>0.10%</td>
<td>$1,772.10</td>
<td>$27.08</td>
</tr>
</tbody>
</table>

**Technology Charge (ADA ASET)**

<table>
<thead>
<tr>
<th>Code</th>
<th>Deduction</th>
<th>Rate</th>
<th>Pay</th>
<th>Deduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>0.00%</td>
<td>0.00%</td>
<td>$3800</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**Health Insurance (HRA, ASR)**

<table>
<thead>
<tr>
<th>Code</th>
<th>Deduction</th>
<th>Rate</th>
<th>Pay</th>
<th>Deduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>02</td>
<td>0.40%</td>
<td>0.40%</td>
<td>$3800</td>
<td>$15.20</td>
</tr>
</tbody>
</table>

**Workers Compensation (PR14.1)**

<table>
<thead>
<tr>
<th>Code</th>
<th>Deduction</th>
<th>Rate</th>
<th>Pay</th>
<th>Deduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>03</td>
<td>0.00%</td>
<td>0.00%</td>
<td>$3800</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**Additional Contributions**

<table>
<thead>
<tr>
<th>Code</th>
<th>Deduction</th>
<th>Rate</th>
<th>Pay</th>
<th>Deduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>04</td>
<td>0.04%</td>
<td>0.04%</td>
<td>$3800</td>
<td>$0.15</td>
</tr>
</tbody>
</table>

**Additional Contributions**

- **PD-PS (50)**
- **PD-PS (99)**
- **PD-PS (PS-1)**
- **PD-PS (PS-2)**

**Other Benefits**

- **Public Safety Dispatchers (PSR)**
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**Public Safety Retirement System (PSRS)**

- **Corrections (PSRS)**
- **Correctional Officers (PSRS)**
- **Correctional Officers (PSRS)**
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**State Parks (PSRS)**

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**Other Benefits**

- **State Parks (PSRS)**
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**State Payroll Tax Tables and Employee and Employer Related Expenses**

**Effective: December 19, 2014**

**January 1, 2015**