

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

Updated:  
Effective:

January 6, 2016  
January 1, 2016

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

FEDERAL WITHHOLDING		26 PAYS	FEDERAL TAX ID NUMBER 86-6004791	
<b>(a) SINGLE person (including head of household) - BIWEEKLY TABLE</b>				
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		
Not Over	\$87	\$0		
<b>Over</b>	<b>But not over -</b>	<b>of excess over -</b>		
\$87	-	\$443	10%	\$47
\$443	-	\$1,535	15%	\$443
\$1,535	-	\$3,592	25%	\$1,535
\$3,592	-	\$7,400	28%	\$3,592
\$7,400	-	\$15,985	33%	\$7,400
\$15,985	-	\$16,050	35%	\$15,985
\$16,050	-	\$4,635.69	39.6%	\$16,050
<b>(b) MARRIED person BIWEEKLY TABLE</b>				
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		
Not Over	\$329	\$0		
<b>Over</b>	<b>But not over -</b>	<b>of excess over -</b>		
\$329	-	\$1,042	10%	\$329
\$1,042	-	\$3,225	15%	\$1,042
\$3,225	-	\$6,171	25%	\$3,225
\$6,171	-	\$9,231	28%	\$6,171
\$9,231	-	\$16,227	33%	\$9,231
\$16,227	-	\$18,288	35%	\$16,227
\$18,288	-	\$5,022.08	39.6%	\$18,288
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.				

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.	

FICA (SOCIAL SECURITY AND MEDICARE) TAXES			
	WAGES SUBJECT*	EMPLOYEE	EMPLOYER
<b>SOCIAL SECURITY</b>	up to \$118,500	6.20%	6.20%
<b>MEDICARE</b>	up to \$200,000 over \$200,000	1.45% 2.35%	1.45% 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 WAG	Effective for hours worked on or after
<b>FEDERAL</b>	\$7.25	7/24/09
<b>STATE*</b>	\$8.05	1/1/15
*The Arizona Minimum Wage Act does not apply to State Government employees		

RETIREMENT PLAN DEDUCTIONS					
CODE	RETIREMENT PLAN	EMPLOYEE		EMPLOYER	
		DED CODE	FY16 RATE	DED CODE	FY16 RATE
1	ASRS PLAN-ASRS	7903	11.35%	7904	11.35%
1E	ASRS EO ELECTED OFFICIALS ASRS PLAN	7919	11.35%	7920	11.35%
2	CORP JUVENILE CORRECTIONS (501)	7905	8.41%	7906	22.95%
3	EORP ELECTED OFFICIALS & JUDGES (415)	7907	13.00%	7908	23.50%
3E	EODCRS ELECTED OFFICIALS DEFINED CONTRIBUTION (NTWD)	7813	8.00%	7814	6.00%
4	PSRS PUBLIC SAFETY (007) (ER pays 5% EE share)	7909	6.65%	7910	81.00%
5	PSRS GAME & FISH (035)	7911	11.65%	7912	72.33%
6	PSRS AG INVESTIGATORS (151)	7913	11.65%	7914	70.46%
7	PSRS DEMA (FIRE FIGHTERS) (119)	7915	11.65%	7916	31.34%
9	N/A NO RETIREMENT				
0	CORP CORRECTIONS (500)	7901	8.41%	7902	18.54%
B	PSRS LIQUOR CONTROL OFFICER (164)	7923	11.65%	7924	69.19%
F	PSRS STATE PARKS (204)	7931	11.65%	7932	42.85%
G	CORP PUBLIC SAFETY DISPATCHERS (563)	7933	7.96%	7934	17.62%
H	PSRS DEFERRED RETIREMENT OPTION PLAN (DROP)	7957	11.65%		
J	CORP PUBLIC SAFETY DETENTION OFFICERS (564)	7961	8.41%	7962	7.00%
S2	CORP SUPP BENEFIT - JUVENILE CORRECTIONS			7966	31.36%
S4	PSRS SUPP BENEFIT - PUBLIC SAFETY			7970	87.65%
S5	PSRS SUPP BENEFIT - GAME & FISH			7972	83.98%
S6	PSRS SUPP BENEFIT - AG INVESTIGATORS			7974	82.11%
S7	PSRS SUPP BENEFIT - FIRE FIGHTERS			7976	42.99%
S0	CORP SUPP BENEFIT - CORRECTIONS			7964	26.95%
SB	PSRS SUPP BENEFIT - LIQUOR CONTROL OFFICER			7978	80.84%
SF	PSRS SUPP BENEFIT - STATE PARKS			7980	54.50%
SG	PSRS SUPP BENEFIT - PUBLIC SAFETY DISPATCHERS			7968	25.58%
SJ	CORP SUPP BENEFIT - PUBLIC SAFETY DETENTION OFCRS			7982	15.41%
ASRS	LTD ASRS	7509	0.12%	7508	0.12%
PSRS	LTD PSPRS (HARTFORD)			7520	0.27%
PSRS	EODCRS DISABILITY	7987	0.13%	7988	0.13%
<b>NO NEW ENROLLEES</b>					
8	ORP T.I.A.A./VALIC	7917	7.00%	7918	7.00%
A	PSRS CAPITOL POLICE (160) -> to PS (007)	7921		7922	
C	ASRS SYSTEM-ASRS	7925	7.00%	7926	7.50%
D	NTWD EMPLOYER'S ANNUITY			7810	5.00%
E	NTWD DEFINED CONTRIBUTION	7807	2.66%	7808	2.66%

OTHER DEDUCTIONS AND EMPLOYER RELATED EXPENSES					
EMPLOYER RELATED EXPENSES	EMPLOYEE		EMPLOYER		FY16 RATE
	DED CODE		DED CODE		
UNEMPLOYMENT INSURANCE (SUTA)			T202		0.100%
TECHNOLOGY CHARGE (ADOA ASET)			3800		0.200%
HR PRO RATA			3802		0.830%
ACCUM SICK ERE (RASL)			3804		0.400%
WORKER'S COMPENSATION (PR18.1)			3806		varies by job class
COUNSEL SERVICES (AG PRO RATA)			3808		
HR PRO RATA (PERSONNEL BOARD)			3810		0.030%
PSRS ALT CONTRIBUTION RATE - DPS (007)			7936		28.620%
CORP ALT CONTRIBUTION RATE - DOC (500)			7938		11.330%
EORP ALT CONTRIBUTION RATE - EO&J (415)			7940		23.500%
CORP ALT CONTRIBUTION RATE - DJ (501)			7942		11.330%
CORP ALT CONTRIBUTION RATE - DISP (563)			7944		11.330%
PSRS ALT CONTRIBUTION RATE - G&F (035)			7946		28.620%
PSRS ALT CONTRIBUTION RATE - AGI (151)			7948		28.620%
PSRS ALT CONTRIBUTION RATE - FIRE (119)			7950		28.620%
PSRS ALT CONTRIBUTION RATE - LIQ (164)			7952		28.620%
PSRS ALT CONTRIBUTION RATE - PARK (204)			7954		28.620%
ASRS ALT CONTRIBUTION RATE - ASRS			7956		9.360%
ASRS LEGACY ASRS LEGACY (415)			7984		12.150%
EODCRS LEGACY EODCRS LEGACY (415)			7986		17.500%