

PAYROLL TAX TABLES AND EMPLOYER RELATED EXPENSE RATES

Effective: January 1, 2018
Updated: January 12, 2018

*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) -

BIWEEKLY TABLE

If the amount of wages (after subtracting withholding allowances) is:

The amount of income tax to withhold is:

Not Over	But not over -				
\$142	\$509			10%	\$142
\$509	\$1,631	\$36.70	plus	12%	\$509
\$1,631	\$3,315	\$171.34	plus	22%	\$1,631
\$3,315	\$6,200	\$541.82	plus	24%	\$3,315
\$6,200	\$7,835	\$1,234.22	plus	32%	\$6,200
\$7,835	\$19,373	\$1,757.42	plus	35%	\$7,835
\$19,373		\$5,795.72	plus	37%	\$19,373

(b) MARRIED person

BIWEEKLY TABLE

If the amount of wages (after subtracting withholding allowances) is:

The amount of income tax to withhold is:

Not Over	But not over -				
\$444	\$1,177			10%	\$444
\$1,177	\$3,421	\$73.30	plus	12%	\$1,177
\$3,421	\$6,790	\$342.58	plus	22%	\$3,421
\$6,790	\$12,560	\$1,083.76	plus	24%	\$6,790
\$12,560	\$15,829	\$2,468.56	plus	32%	\$12,560
\$15,829	\$23,521	\$3,514.64	plus	35%	\$15,829
\$23,521		\$6,206.84	plus	37%	\$23,521

To determine tax liability, deduct the following from gross pay: number of withholding allowances X **\$159.60** ;
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.

FICA (SOCIAL SECURITY AND MEDICARE) TAXES

	WAGES SUBJECT*	EMPLOYEE	EMPLOYER
SOCIAL SECURITY	up to \$128,400	6.20%	6.20%
MEDICARE	up to \$200,000	1.45%	1.45%
	over \$200,000	2.35%	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 WAGE	Effective for hours worked on or after
FEDERAL	\$7.25	7/24/2009
STATE*	\$10.50	1/1/2018

*The Fair Wages and Healthy Families Act does not apply to State Government employees

EMPLOYER RELATED EXPENSES

	DED	FY18
	CODE	RATE
UNEMPLOYMENT INSURANCE (SUTA)	T202	0.100%
TECHNOLOGY CHARGE (ADOA ASET)	3800	0.200%
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%

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.