

PAYROLL TAX TABLES AND EMPLOYER RELATED EXPENSE RATES

Effective: 1/1/2022

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

Updated: 12/30/2021

FEDERAL WITHHOLDING*		IRS Pub 15T	26 PAYS		FEDERAL TAX ID NUMBER: 86-6004791
2022 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)			STANDARD 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					
\$ -	\$ 996	\$ -	0%	\$ -	
\$ 996	\$ 1,787	\$ -	10%	\$ 996	
\$ 1,787	\$ 4,210	\$ 79.10	12%	\$ 1,787	
\$ 4,210	\$ 7,848	\$ 369.86	22%	\$ 4,210	
\$ 7,848	\$ 14,077	\$ 1,170.22	24%	\$ 7,848	
\$ 14,077	\$ 17,608	\$ 2,665.18	32%	\$ 14,077	
\$ 17,608	\$ 25,913	\$ 3,795.10	35%	\$ 17,608	
\$ 25,913		\$ 6,701.85	37%	\$ 25,913	
SINGLE OR MARRIED FILING SEPARATELY					
\$ -	\$ 498	\$ -	0%	\$ -	
\$ 498	\$ 893	\$ -	10%	\$ 498	
\$ 893	\$ 2,105	\$ 39.50	12%	\$ 893	
\$ 2,105	\$ 3,924	\$ 184.94	22%	\$ 2,105	
\$ 3,924	\$ 7,038	\$ 585.12	24%	\$ 3,924	
\$ 7,038	\$ 8,804	\$ 1,332.48	32%	\$ 7,038	
\$ 8,804	\$ 21,263	\$ 1,897.60	35%	\$ 8,804	
\$ 21,263		\$ 6,258.25	37%	\$ 21,263	
HEAD OF HOUSEHOLD					
\$ -	\$ 746	\$ -	0%	\$ -	
\$ 746	\$ 1,310	\$ -	10%	\$ 746	
\$ 1,310	\$ 2,896	\$ 56.40	12%	\$ 1,310	
\$ 2,896	\$ 4,171	\$ 246.72	22%	\$ 2,896	
\$ 4,171	\$ 7,287	\$ 527.22	24%	\$ 4,171	
\$ 7,287	\$ 9,052	\$ 1,275.06	32%	\$ 7,287	
\$ 9,052	\$ 21,512	\$ 1,839.86	35%	\$ 9,052	
\$ 21,512		\$ 6,200.86	37%	\$ 21,512	

FEDERAL WITHHOLDING*		26 PAYS	IRS Pub 15T
2022 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			
\$ -	\$ 500	\$ -	0%
\$ 500	\$ 1,290	\$ -	10%
\$ 1,290	\$ 3,713	\$ 79.00	12%
\$ 3,713	\$ 7,352	\$ 369.76	22%
\$ 7,352	\$ 13,581	\$ 1,170.34	24%
\$ 13,581	\$ 17,112	\$ 2,665.30	32%
\$ 17,112	\$ 25,417	\$ 3,795.22	35%
\$ 25,417		\$ 6,701.97	37%
SINGLE OR MARRIED FILING SEPARATELY			
\$ -	\$ 167	\$ -	0%
\$ 167	\$ 563	\$ -	10%
\$ 563	\$ 1,774	\$ 39.60	12%
\$ 1,774	\$ 3,593	\$ 184.92	22%
\$ 3,593	\$ 6,708	\$ 585.10	24%
\$ 6,708	\$ 8,473	\$ 1,332.70	32%
\$ 8,473	\$ 20,933	\$ 1,897.50	35%
\$ 20,933		\$ 6,258.50	37%

AZ STATE WITHHOLDING*		STATE TAX ID NUMBER 86-6004791	
PR14 AZ FORMULA	=	% of Gross Taxable Wages	
10	=	5.1%	Optional.
11	=	4.2%	Optional.
12	=	3.6%	Optional.
13	=	2.7%	Optional. (Default)
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.

MINIMUM WAGE	
FEDERAL	\$7.25 Effective for hours worked on or after 7/24/2009
STATE*	\$12.80 Effective for hours worked on or after 1/1/2021

*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 \$147,000	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	FY21 RATE
UNEMPLOYMENT INSURANCE (SUTA)	T202	0.100%
TECHNOLOGY CHARGE (ADDA ASET)	3800	0.430%
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.	