

PAYROLL TAX TABLES AND EMPLOYEE AND EMPLOYER RELATED EXPENSE RATES

Updated: February 7, 2014
Effective: January 1, 2014

*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 -	of excess over -
\$87	\$436	\$87
\$436	\$1,506	\$436
\$1,506	\$3,523	\$1,506
\$3,523	\$7,254	\$3,523
\$7,254	\$15,667	\$7,254
\$15,667	\$15,731	\$15,667
\$15,731	\$4,543.02	\$15,731

(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 -	of excess over -
\$325	\$1,023	\$325
\$1,023	\$3,163	\$1,023
\$3,163	\$6,050	\$3,163
\$6,050	\$9,050	\$6,050
\$9,050	\$15,906	\$9,050
\$15,906	\$17,925	\$15,906
\$17,925	\$4,921.68	\$17,925

To determine tax liability, deduct the following from gross pay: number of withholding allowances X \$151.90 ; 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.

RETIREMENT PLAN DEDUCTIONS

CODE	RETIREMENT PLAN	EMPLOYEE		EMPLOYER	
		DED CODE	RATE	DED CODE	RATE
1	ASRS PLAN-ASRS	7903	11.30%	7904	11.30%
2	CORP JUVENILE CORRECTIONS (501)	7905	8.41%	7906	15.39%
3	EORP ELECTED OFFICIALS & JUDGES (415)	7907	13.00%	7908	23.50%
4	PSRS PUBLIC SAFETY (007) (ER pays 5% EE share)	7909	5.35%	7910	56.99%
5	PSRS GAME & FISH (035)	7911	10.35%	7912	60.53%
6	PSRS AG INVESTIGATORS (151)	7913	10.35%	7914	111.67%
7	PSRS DEMA (FIRE FIGHTERS) (119)	7915	10.35%	7916	23.07%
9	N/A NO RETIREMENT				
0	CORP CORRECTIONS (500)	7901	8.41%	7902	13.45%
B	PSRS LIQUOR CONTROL OFFICER (164)	7923	10.35%	7924	44.34%
F	PSRS STATE PARKS (204)	7931	10.35%	7932	30.75%
G	CORP PUBLIC SAFETY DISPATCHERS (563)	7933	7.96%	7934	12.99%
H	PSRS DEFERRED RET OPTION (DROP)	7957	10.35%		
J	CORP PUBLIC SAFETY DETENTION OFFICERS	7961	8.41%	7962	5.00%
S2	CORP SUPP BENEFIT - JUVENILE CORRECTIONS			7966	23.80%
S4	PSRS SUPP BENEFIT - PUBLIC SAFETY			7970	62.34%
S5	PSRS SUPP BENEFIT - GAME & FISH			7972	70.88%
S6	PSRS SUPP BENEFIT - AG INVESTIGATORS			7974	122.02%
S7	PSRS SUPP BENEFIT - FIRE FIGHTERS			7976	33.42%
S0	CORP SUPP BENEFIT - CORRECTIONS			7964	21.86%
SB	PSRS SUPP BENEFIT - LIQUOR CONTROL OFFICER			7978	54.69%
SF	PSRS SUPP BENEFIT - STATE PARKS			7980	41.10%
SG	PSRS SUPP BENEFIT - PUBLIC SAFETY DISPATCHERS			7968	20.95%
SJ	CORP SUPP BENEFIT - PUBLIC SAFETY DETENTION OFFICERS			7982	13.41%
ASRS	LTD ASRS	7509	0.24%	7508	0.24%
PSRS	LTD PSRS (HARTFORD)			7520	0.25%

old rate: 25.94% (7/1/13 - 12/31/13)

NO NEW ENROLLEES

8	ORP T.I.A.A./VALIC	7917	7.00%	7918	7.00%
A	PSRS CAPITOL POLICE (160) -> to PS (007)	7921	7.65%	7922	12.86%
C	ASRS SYSTEM-ASRS	7925	7.00%	7926	7.60%
D	NTWD EMPLOYER'S ANNUITY			7810	5.00%
E	NTWD DEFINED CONTRIBUTION	7807	2.66%	7808	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 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
SOCIAL SECURITY	up to \$117,000	6.20%	6.20%
MEDICARE	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
FEDERAL	\$7.25 7/24/09
STATE*	\$7.90 1/1/14

*The Arizona Minimum Wage Act does not apply to State Government employees

OTHER DEDUCTIONS AND EMPLOYER RELATED EXPENSES

EMPLOYER RELATED EXPENSES	EMPLOYEE		EMPLOYER	
	DED CODE	RATE	DED CODE	RATE
UNEMPLOYMENT INSURANCE (SUTA)			T202	0.150%
TECHNOLOGY CHARGE (ADOA ASET)			3800	0.200%
HR PRO RATA			3802	0.830%
ACCUM SICK ERE (RASL)			3804	0.400%
WORKER'S COMPENSATION			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	17.070%		
CORP ALT CONTRIBUTION RATE - DOC (500)	7938	6.180%		
EORP ALT CONTRIBUTION RATE - EO&J (415)	7940	23.50%		
CORP ALT CONTRIBUTION RATE - DJ (501)	7942	6.180%		
CORP ALT CONTRIBUTION RATE - DISP (563)	7944	6.180%		
PSRS ALT CONTRIBUTION RATE - G&F (035)	7946	17.070%		
PSRS ALT CONTRIBUTION RATE - AGI (151)	7948	17.070%		
PSRS ALT CONTRIBUTION RATE - FIRE (119)	7950	17.070%		
PSRS ALT CONTRIBUTION RATE - LIQ (164)	7952	17.070%		
PSRS ALT CONTRIBUTION RATE - PARK (204)	7954	17.070%		
ASRS ALT CONTRIBUTION RATE - ASRS	7956	9.200%		

old rate: 21.31% (7/1/13 - 12/31/13)