

PAYROLL TAX TABLES AND EMPLOYER RELATED EXPENSE RATES

Effective: January 1, 2019
Updated: 3/202018

*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 -				
\$0	\$146				\$0
Over \$146	But not over - \$519			10%	\$146
\$519	\$1,664	\$37.30	plus	12%	\$519
\$1,664	\$3,385	\$174.70	plus	22%	\$1,664
\$3,385	\$6,328	\$553.32	plus	24%	\$3,385
\$6,328	\$7,996	\$1,259.64	plus	32%	\$6,328
\$7,996	\$19,773	\$1,793.40	plus	35%	\$7,996
\$19,773		\$5,915.35	plus	37%	\$19,773

(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 -				
\$0	\$454				\$0
Over \$454	But not over - \$1,200			10%	\$454
\$1,200	\$3,490	\$74.60	plus	12%	\$1,200
\$3,490	\$6,931	\$349.40	plus	22%	\$3,490
\$6,931	\$12,817	\$1,106.42	plus	24%	\$6,931
\$12,817	\$16,154	\$2,519.06	plus	32%	\$12,817
\$16,154	\$24,006	\$3,586.90	plus	35%	\$16,154
\$24,006		\$6,335.10	plus	37%	\$24,006

To determine tax liability, deduct the following from gross pay: number of withholding allowances X \$161.50 ;
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 \$132,900	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*	\$11.00	1/1/2019

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

EMPLOYER RELATED EXPENSES

	DED CODE	FY19 RATE
UNEMPLOYMENT INSURANCE (SUTA)	T202	0.100%
TECHNOLOGY CHARGE (ADOA ASET)	3800	0.300%
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 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 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.