

# PAYROLL TAX TABLES AND EMPLOYEE AND EMPLOYER RELATED EXPENSE RATES

Effective: May 1, 2009  
Updated April 23, 2009

## FEDERAL WITHHOLDING

27 PAYS

FEDERAL TAX ID NUMBER 86-6004791

### (a) SINGLE person (including head of household) -

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not Over	\$266	.....			\$0
<b>Over</b>		<b>But not over -</b>		<b>of excess over -</b>	
\$266	-	\$385		10%	\$266
\$385	-	\$1,340	\$11.90	plus 15%	\$385
\$1,340	-	\$2,464	\$155.15	plus 25%	\$1,340
\$2,464	-	\$6,430	\$436.15	plus 28%	\$2,464
\$6,430	-	\$13,889	\$1,546.63	plus 33%	\$6,430
\$13,889	.....		\$4,008.10	plus 35%	\$13,889

### (b) MARRIED person

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not Over	\$584	.....			\$0
<b>Over</b>		<b>But not over -</b>		<b>of excess over -</b>	
\$584	-	\$905		10%	\$584
\$905	-	\$2,802	\$32.10	plus 15%	\$905
\$2,802	-	\$4,375	\$316.65	plus 25%	\$2,802
\$4,375	-	\$8,022	\$709.90	plus 28%	\$4,375
\$8,022	-	\$14,100	\$1,731.06	plus 33%	\$8,022
\$14,100	.....		\$3,736.80	plus 35%	\$14,100

To determine tax liability, deduct the following from gross pay: number of exemptions X \$135.19 ; contributions for all retirement systems; deferred compensation; tax sheltered annuities; bus cards and private transportation; state sponsored dental, health, and life insurances; vision care, dependent care and medical reimbursement account.

## RETIREMENT PLAN DEDUCTIONS

CODE	RETIREMENT PLAN	EMPLOYEE	EMPLOYER
1	PLAN-ASRS	8.95%	8.95%
2	JUVENILE CORRECTIONS	8.41%	8.42%
3	ELECTED OFFICIALS & JUDGES	7.00%	14.05%
4	PUBLIC SAFETY	2.65%	33.62%
5	GAME & FISH	7.65%	37.98%
6	AG INVESTIGATORS	7.65%	52.81%
7	FIRE FIGHTERS	7.65%	20.46%
8	T.I.A.A./VALIC	7.00%	7.00%
9	NO RETIREMENT	0%	0%
0	CORRECTIONS	8.41%	8.90%
A	CAPITOL POLICE	7.65%	14.23%
B	LIQUOR CONTROL OFFICER	7.65%	20.30%
C	SYSTEM-ASRS	7.00%	7.96%
D	EMPLOYER'S ANNUITY	N/A	5.00% REPEALED 08/09/01
E	DEFINED CONTRIBUTION	2.66%	2.66% REPEALED 08/09/01
F	STATE PARKS	7.65%	17.83%

## STATE WITHHOLDING

STATE TAX ID NUMBER 07-0454000

CODE	State Withholding Percentage of Federal
	<b>OLD</b> <b>NEW (effective May 1, 2009)</b>
2	=    37.0%    42.6% Optional.
3	=    31.0%    35.7% Optional.
4	=    25.0%    28.8% Optional.
5	=    23.0%    26.5% Optional.
6	=    19.0%    21.9% Optional. (Default for \$15,000 or More)
7	=    10.0%    11.5% Not available if annual comp is \$15,000 or more. (Default for under \$15,000)
8	=    0.0%    0.0% Only available if employee had no tax liability last year and does not expect to have any tax liability this year.

## FICA AND MEDICARE TAXES

	WAGES SUBJECT*	EMPLOYEE	EMPLOYER
FICA	Max \$106,800	6.2%	6.2%
MEDICARE	All Applicable wages	1.45%	1.45%

\*To determine taxable FICA and Medicare income, deduct State sponsored dental, health and life insurances, dependent care, medical reimbursement and vision care.

## OTHER DEDUCTIONS AND EMPLOYER RELATED EXPENSES

DED CODE	EMPLOYER RELATED EXPENSES	EMPLOYEE	EMPLOYER
T202	UNEMPLOYMENT INS (SUTA)		0.150%
3802	HR PRO RATA		1.070%
3804	ACCUM SICK ERE (RASL)		0.400%
3800	TECHNOLOGY CHARGE (GITA)		0.200%
3808	COUNSEL SERVICES (AG PRO RATA)		0.675%
7508	LTD A.S.R.S.		0.500%
7509	LTD A.S.R.S.	0.500%	