

PAYROLL TAX TABLES AND EMPLOYEE AND EMPLOYER RELATED EXPENSE RATES

Updated: June 27, 2012
Effective: July 1, 2012

*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) -

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not Over	\$83	Not Over	\$0
Over	But not over -	of excess over -	
\$83	- \$417	10%	\$83
\$417	- \$1,442	15%	\$417
\$1,442	- \$3,377	25%	\$1,442
\$3,377	- \$6,954	28%	\$3,377
\$6,954	- \$15,019	33%	\$6,954
\$15,019	-	35%	\$15,019

(b) MARRIED person

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not Over	\$312	Not Over	\$0
Over	But not over -	of excess over -	
\$312	- \$981	10%	\$312
\$981	- \$3,031	15%	\$981
\$3,031	- \$5,800	25%	\$3,031
\$5,800	- \$8,675	28%	\$5,800
\$8,675	- \$15,248	33%	\$8,675
\$15,248	-	35%	\$15,248

To determine tax liability, deduct the following from gross pay: number of withholding allowances X \$146.15 ;
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.

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 new employees who don't complete a form)	
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	Max \$110,100	4.20%	6.20%
MEDICARE	All Applicable wages*	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.

RETIREMENT PLAN DEDUCTIONS

CODE	RETIREMENT PLAN	EMPLOYEE			EMPLOYER		
		DED CODE	OLD RATE	NEW RATE	DED CODE	OLD RATE	NEW RATE
1	ASRS PLAN-ASRS	7903	11.13%	10.90%	7904	9.87%	10.90%
2	CORP JUVENILE CORRECTIONS (501)	7905	8.41%	8.41%	7906	9.92%	12.30%
3	EORP ELECTED OFFICIALS & JUDGES (415)	7907	10.00%	11.50%	7908	17.96%	20.87%
4	PSRS PUBLIC SAFETY (007) (ER pays 5% EE share)	7909	3.65%	4.55%	7910	38.30%	48.71%
5	PSRS GAME & FISH (035)	7911	8.65%	9.55%	7912	43.35%	50.54%
6	PSRS AG INVESTIGATORS (151)	7913	8.65%	9.55%	7914	90.08%	136.04%
7	PSRS FIRE FIGHTERS (119)	7915	8.65%	9.55%	7916	17.76%	20.54%
9	N/A NO RETIREMENT						
0	CORP CORRECTIONS (500)	7901	8.41%	8.41%	7902	9.15%	11.14%
B	PSRS LIQUOR CONTROL OFFICER (164)	7923	8.65%	9.55%	7924	38.77%	46.99%
F	PSRS STATE PARKS (204)	7931	8.65%	9.55%	7932	18.50%	25.16%
G	CORP PUBLIC SAFETY DISPATCHERS (563)	7933	7.96%	7.96%	7934	7.50%	7.90%
H	PSRS DEFERRED RET OPTION (DROP)	7957	8.65%	9.55%			
	ASRS LTD ASRS	7509	0.26%	0.240%	7508	0.23%	0.240%
	PSRS LTD PSPRS (HARTFORD)				7520	0.25%	0.25%
NO NEW ENROLLEES							
8	ORP T.I.A.A./VALIC	7917	7.00%	7.00%	7918	7.00%	7.00%
A	PSRS CAPITOL POLICE (160) -> to PS (007)	7921	7.65%	7.65%	7922	12.86%	12.86%
C	ASRS SYSTEM-ASRS	7925	7.00%	7.00%	7926	7.63%	7.65%
D	NTWD EMPLOYER'S ANNUITY				7810	5.00%	5.00%
E	NTWD DEFINED CONTRIBUTION	7807	2.66%	2.66%	7808	2.66%	2.66%

OTHER DEDUCTIONS AND EMPLOYER RELATED EXPENSES

EMPLOYER RELATED EXPENSES	EMPLOYEE			EMPLOYER		
	DED CODE	OLD RATE	NEW RATE	DED CODE	OLD RATE	NEW RATE
UNEMPLOYMENT INSURANCE (SUTA)				1202	0.150%	0.150%
HR PRO RATA				3802	1.070%	1.070%
ACCUM SICK ERE (RASL)				3804	0.400%	0.400%
TECHNOLOGY CHARGE (ADOA ASET)				3800	0.200%	0.200%
COUNSEL SERVICES (AG PRO RATA)			Effective 8/2/12	3808	0.675%	0.000%
HR PRO RATA (PERSONNEL BOARD)				3810	0.030%	0.030%
PSRS ALT CONTRIBUTION RATE - DPS (007)				7936	10.510%	14.570%
CORP ALT CONTRIBUTION RATE - DOC (500)				7938	6.000%	6.000%
EORP ALT CONTRIBUTION RATE - EO&J (415)				7940	14.470%	19.110%
CORP ALT CONTRIBUTION RATE - DJ (501)				7942	6.000%	6.000%
CORP ALT CONTRIBUTION RATE - DISP (563)				7944	6.000%	6.000%
PSRS ALT CONTRIBUTION RATE - G&F (035)				7946	10.510%	14.570%
PSRS ALT CONTRIBUTION RATE - AGI (151)				7948	10.510%	14.570%
PSRS ALT CONTRIBUTION RATE - FIRE (119)				7950	10.510%	14.570%
PSRS ALT CONTRIBUTION RATE - LIQ (164)				7952	10.510%	14.570%
PSRS ALT CONTRIBUTION RATE - PARK (204)				7954	10.510%	14.570%
ASRS ALT CONTRIBUTION RATE - ASRS				7956	N/A	8.640%

MINIMUM WAGE

	MINIMUM WAGE	Effective for hours worked on or after
FEDERAL	\$7.25	7/24/09
STATE*	\$7.65	1/1/12

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