

# PAYROLL TAX TABLES AND EMPLOYEE AND EMPLOYER RELATED EXPENSE RATES

Updated:  
Effective:

June 24, 2013  
July 1, 2013

\*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:

Not Over	But not over -	The amount of income tax to withhold is:
\$85	\$85	\$0
\$85 - \$428	\$428	10% of excess over - \$85 = \$428
\$428 - \$1,479	\$1,479	15% of excess over - \$428 = \$1,479
\$1,479 - \$3,463	\$3,463	25% of excess over - \$1,479 = \$3,463
\$3,463 - \$7,133	\$7,133	28% of excess over - \$3,463 = \$7,133
\$7,133 - \$15,406	\$15,406	33% of excess over - \$7,133 = \$15,406
\$15,406 - \$15,469	\$15,469	35% of excess over - \$15,406 = \$15,469

### (b) MARRIED person

If the amount of wages (after subtracting withholding allowances) is:

Not Over	But not over -	The amount of income tax to withhold is:
\$319	\$319	\$0
\$319 - \$1,006	\$1,006	10% of excess over - \$319 = \$1,006
\$1,006 - \$3,108	\$3,108	15% of excess over - \$1,006 = \$3,108
\$3,108 - \$5,950	\$5,950	25% of excess over - \$3,108 = \$5,950
\$5,950 - \$8,898	\$8,898	28% of excess over - \$5,950 = \$8,898
\$8,898 - \$15,640	\$15,640	33% of excess over - \$8,898 = \$15,640
\$15,640 - \$17,627	\$17,627	35% of excess over - \$15,640 = \$17,627

To determine tax liability, deduct the following from gross pay: number of withholding allowances X \$150.00 ; 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	OLD RATE	NEW RATE	DED CODE	OLD RATE	NEW RATE
1	ASRS PLAN-ASRS	7903	10.90%	11.30%	7904	10.90%	11.30%
2	CORP JUVENILE CORRECTIONS (501)	7905	8.41%	8.41%	7906	12.30%	15.39%
3	EORP ELECTED OFFICIALS & JUDGES (415)	7907	11.50%	13.00%	7908	20.87%	25.94%
4	PSRS PUBLIC SAFETY (007) (ER pays 5% EE share)	7909	4.55%	5.35%	7910	48.71%	56.99%
5	PSRS GAME & FISH (035)	7911	9.55%	10.35%	7912	50.54%	60.53%
6	PSRS AG INVESTIGATORS (151)	7913	9.55%	10.35%	7914	136.04%	111.67%
7	PSRS DEMA (FIRE FIGHTERS) (119)	7915	9.55%	10.35%	7916	20.54%	23.07%
9	N/A NO RETIREMENT						
0	CORP CORRECTIONS (500)	7901	8.41%	8.41%	7902	11.14%	13.45%
B	PSRS LIQUOR CONTROL OFFICER (164)	7923	9.55%	10.35%	7924	46.99%	44.34%
F	PSRS STATE PARKS (204)	7931	9.55%	10.35%	7932	25.16%	30.75%
G	CORP PUBLIC SAFETY DISPATCHERS (563)	7933	7.96%	7.96%	7934	7.90%	12.99%
H	PSRS DEFERRED RET OPTION (DROP)	7957	9.55%	10.35%			
J	CORP PUBLIC SAFETY DETENTION OFFICERS	7961	8.41%	8.41%	7962	5.00%	5.00%
S2	CORP SUPP BENEFIT - JUVENILE CORRECTIONS				7966	20.71%	23.80%
S4	PSRS SUPP BENEFIT - PUBLIC SAFETY				7970	53.26%	62.34%
S5	PSRS SUPP BENEFIT - GAME & FISH				7972	60.09%	70.88%
S6	PSRS SUPP BENEFIT - AG INVESTIGATORS				7974	145.59%	122.02%
S7	PSRS SUPP BENEFIT - FIRE FIGHTERS				7976	30.09%	33.42%
S0	CORP SUPP BENEFIT - CORRECTIONS				7964	19.55%	21.86%
SB	PSRS SUPP BENEFIT - LIQUOR CONTROL OFFICER				7978	56.54%	54.69%
SF	PSRS SUPP BENEFIT - STATE PARKS				7980	34.71%	41.10%
SG	PSRS SUPP BENEFIT - PUBLIC SAFETY DISPATCHERS				7968	15.89%	20.95%
SJ	CORP SUPP BENEFIT - PUBLIC SAFETY DETENTION OFFICERS				7982	13.41%	13.41%
ASRS	LTD ASRS	7509	0.24%	0.24%	7508	0.24%	0.24%
PSRS	LTD PSRS (HARTFORD)				7520	0.25%	0.25%

### 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	7.65%
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 \$113,700	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*	\$7.80	1/1/13

\*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	OLD RATE	NEW RATE
UNEMPLOYMENT INSURANCE (SUTA)			T202	0.150%	0.150%
TECHNOLOGY CHARGE (ADOA ASET)			3800	0.200%	0.200%
HR PRO RATA			3802	1.070%	1.07%*
ACCUM SICK ERE (RASL)			3804	0.400%	0.400%
WORKER'S COMPENSATION			3806		varies by job class
COUNSEL SERVICES (AG PRO RATA)			3808	0.000%	varies by job class
HR PRO RATA (PERSONNEL BOARD)			3810	0.030%	0.030%
PSRS ALT CONTRIBUTION RATE - DPS (007)			7936	14.570%	17.070%
CORP ALT CONTRIBUTION RATE - DOC (500)			7938	6.000%	6.180%
EORP ALT CONTRIBUTION RATE - EO&J (415)			7940	19.110%	21.310%
CORP ALT CONTRIBUTION RATE - DJ (501)			7942	6.000%	6.180%
CORP ALT CONTRIBUTION RATE - DISP (563)			7944	6.000%	6.180%
PSRS ALT CONTRIBUTION RATE - G&F (035)			7946	14.570%	17.070%
PSRS ALT CONTRIBUTION RATE - AGI (151)			7948	14.570%	17.070%
PSRS ALT CONTRIBUTION RATE - FIRE (119)			7950	14.570%	17.070%
PSRS ALT CONTRIBUTION RATE - LIQ (164)			7952	14.570%	17.070%
PSRS ALT CONTRIBUTION RATE - PARK (204)			7954	14.570%	17.070%
ASRS ALT CONTRIBUTION RATE - ASRS			7956	8.640%	9.200%

\*51st Legislature, 1st Special Session, Laws 2013, Chapter 6, HB2006, Sec. 3, changes the HR Pro Rata (exclusive of Personnel Board) to 0.83%. The bill is effective 9/12/13, therefore, on 9/12/13 the HR Pro Rata (Deduction Code 3802) will change from 1.07% to 0.83%.