

PAYROLL TAX TABLES AND EMPLOYEE AND EMPLOYER RELATED EXPENSE RATES

*items highlighted in yellow have been changed since the last update.

Updated:
Effective:

May 20, 2014
July 1, 2014

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	\$87				\$0
Over	But not over -				of excess over -
\$87	-	\$436		10%	\$87
\$436	-	\$1,506	\$34.90	plus 15%	\$436
\$1,506	-	\$3,523	\$195.40	plus 25%	\$1,506
\$3,523	-	\$7,254	\$699.65	plus 28%	\$3,523
\$7,254	-	\$15,667	\$1,744.33	plus 33%	\$7,254
\$15,667	-	\$15,731	\$4,520.62	plus 35%	\$15,667
\$15,731			\$4,543.02	plus 39.6%	\$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	\$325				\$0
Over	But not over -				of excess over -
\$325	-	\$1,023		10%	\$325
\$1,023	-	\$3,163	\$69.80	plus 15%	\$1,023
\$3,163	-	\$6,050	\$390.80	plus 25%	\$3,163
\$6,050	-	\$9,050	\$1,112.55	plus 28%	\$6,050
\$9,050	-	\$15,906	\$1,952.55	plus 33%	\$9,050
\$15,906	-	\$17,925	\$4,215.03	plus 35%	\$15,906
\$17,925			\$4,921.68	plus 39.6%	\$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.

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	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 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

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	11.30%	11.48%	7904	11.30%	11.48%
1E	ASRS EO ELECTED OFFICIALS ASRS PLAN	7919	11.30%	11.48%	7920	11.30%	11.48%
2	CORP JUVENILE CORRECTIONS (501)	7905	8.41%	8.41%	7906	15.39%	17.00%
3	EORP ELECTED OFFICIALS & JUDGES (415)	7907	13.00%	13.00%	7908	23.50%	23.50%
3E	EODCRS ELECTED OFFICIALS DEFINED CONTRIBUTION (NTWD)	7813	8.00%	8.00%	7814	6.00%	6.00%
4	PSRS PUBLIC SAFETY (007) (ER pays 5% EE share)	7909	5.35%	6.05%	7910	56.99%	62.81%
5	PSRS GAME & FISH (035)	7911	10.35%	11.05%	7912	60.53%	66.78%
6	PSRS AG INVESTIGATORS (151)	7913	10.35%	11.05%	7914	111.67%	105.19%
7	PSRS DEMA (FIRE FIGHTERS) (119)	7915	10.35%	11.05%	7916	23.07%	23.39%
9	N/A NO RETIREMENT						
0	CORP CORRECTIONS (500)	7901	8.41%	8.41%	7902	13.45%	14.47%
B	PSRS LIQUOR CONTROL OFFICER (164)	7923	10.35%	11.05%	7924	44.34%	51.10%
F	PSRS STATE PARKS (204)	7931	10.35%	11.05%	7932	30.75%	32.90%
G	CORP PUBLIC SAFETY DISPATCHERS (563)	7933	7.96%	7.96%	7934	12.99%	13.92%
H	PSRS DEFERRED RETIREMENT OPTION PLAN (DROP)	7957	10.35%	11.05%			
J	CORP PUBLIC SAFETY DETENTION OFFICERS (564)	7961	8.41%	8.41%	7962	5.00%	6.93%
S2	CORP SUPP BENEFIT - JUVENILE CORRECTIONS				7966	23.80%	25.41%
S4	PSRS SUPP BENEFIT - PUBLIC SAFETY				7970	62.34%	68.86%
S5	PSRS SUPP BENEFIT - GAME & FISH				7972	70.88%	77.83%
S6	PSRS SUPP BENEFIT - AG INVESTIGATORS				7974	122.02%	116.24%
S7	PSRS SUPP BENEFIT - FIRE FIGHTERS				7976	33.42%	34.44%
S0	CORP SUPP BENEFIT - CORRECTIONS				7964	21.86%	22.88%
SB	PSRS SUPP BENEFIT - LIQUOR CONTROL OFFICER				7978	54.69%	62.15%
SF	PSRS SUPP BENEFIT - STATE PARKS				7980	41.10%	43.95%
SG	PSRS SUPP BENEFIT - PUBLIC SAFETY DISPATCHERS				7968	20.95%	21.88%
SJ	CORP SUPP BENEFIT - PUBLIC SAFETY DETENTION OFCRS				7982	13.41%	15.34%
	ASRS LTD ASRS	7509	0.24%	0.12%	7508	0.24%	0.12%
	PSRS LTD PSRS (HARTFORD)				7520	0.25%	0.25%
	PSRS EODCRS DISABILITY	7987	0.13%	0.13%	7988	0.13%	0.13%
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	7.60%	7.59%
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	RATE	DED CODE	NEW 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 (PR18.1)			3806	varies by job class
COUNSEL SERVICES (AG PRO RATA)			3808	varies by job class
HR PRO RATA (PERSONNEL BOARD)			3810	0.030%
PSRS ALT CONTRIBUTION RATE - DPS (007)	7936	17.070%	7936	19.650%
CORP ALT CONTRIBUTION RATE - DOC (500)	7938	6.180%	7938	7.340%
EORP ALT CONTRIBUTION RATE - EO&J (415)	7940	23.50%	7940	23.500%
CORP ALT CONTRIBUTION RATE - DJ (501)	7942	6.180%	7942	7.340%
CORP ALT CONTRIBUTION RATE - DISP (563)	7944	6.180%	7944	7.340%
PSRS ALT CONTRIBUTION RATE - G&F (035)	7946	17.070%	7946	19.650%
PSRS ALT CONTRIBUTION RATE - AGI (151)	7948	17.070%	7948	19.650%
PSRS ALT CONTRIBUTION RATE - FIRE (119)	7950	17.070%	7950	19.650%
PSRS ALT CONTRIBUTION RATE - LIQ (164)	7952	17.070%	7952	19.650%
PSRS ALT CONTRIBUTION RATE - PARK (204)	7954	17.070%	7954	19.650%
ASRS ALT CONTRIBUTION RATE - ASRS	7956	9.200%	7956	9.570%
ASRS LEGACY ASRS LEGACY (415)			7984	12.200%
EODCRS LEGACY EODCRS LEGACY (415)			7986	17.500%