## PAYROLL TAX TABLES AND EMPLOYEE AND EMPLOYER RELATED EXPENSE RATES

**Updated:** June 30, 2015

**Effective:** July 1, 2015

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

### FEDERAL WITHHOLDING

**26 PAYS**

<table>
<thead>
<tr>
<th>FEDERAL TAX ID NUMBER</th>
<th>86-6004791</th>
</tr>
</thead>
</table>

(a) **SINGLE person (including head of household)** - **BIWEEKLY TABLE**

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

- Not Over $88: $0

Over $88: $88.00 plus 10% of excess over $88.

- $88
- $443
- $1,529
- $5,379
- $17,669
- $51,581
- $15,811
- $61,385

(b) **MARRIED person**

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

- Not Over $331: $0

Over $331: $331.00 plus 10% of excess over $331.

- $331
- $1,040
- $3,212
- $11,846
- $41,194
- $116,158
- $18,210

To determine tax liability, deduct the following from gross pay: number of withholding allowances X $153.80.

State sponsored dental, health, and life insurances, dependent care, medical reimbursement, and vision care.

Contributions for all retirement systems: deferred compensation, tax sheltered annuities, tax crediting, and private transportation.

### STATE WITHHOLDING

**STATE TAX ID NUMBER | 07-0460000**

<table>
<thead>
<tr>
<th>PR15 AZ FORMULA</th>
<th>% of Gross Tizable Wages</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>5.1% Optional.</td>
</tr>
<tr>
<td>11</td>
<td>4.2% Optional.</td>
</tr>
<tr>
<td>12</td>
<td>3.6% Optional.</td>
</tr>
<tr>
<td>13</td>
<td>2.7% Optional.</td>
</tr>
<tr>
<td>14</td>
<td>1.8% Optional.</td>
</tr>
<tr>
<td>9</td>
<td>1.3% Optional.</td>
</tr>
<tr>
<td>15</td>
<td>0.8% Optional.</td>
</tr>
<tr>
<td>8</td>
<td>0.0% If EE does not expect to have any tax liability this year. Must file Annually.</td>
</tr>
</tbody>
</table>

### FICA (SOCIAL SECURITY AND MEDICARE) TAXES

<table>
<thead>
<tr>
<th>WAGES SUBJECT*</th>
<th>EMPLOYEE</th>
<th>EMPLOYER</th>
</tr>
</thead>
<tbody>
<tr>
<td>SOCIAL SECURITY up to $120,500</td>
<td>6.20%</td>
<td>6.20%</td>
</tr>
<tr>
<td>up to $120,500</td>
<td>1.45%</td>
<td>1.45%</td>
</tr>
<tr>
<td>MEDICARE over $120,500</td>
<td>2.95%</td>
<td>2.95%</td>
</tr>
</tbody>
</table>

*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 June 30, 2015

<table>
<thead>
<tr>
<th>FEDERAL</th>
<th>$7.25</th>
</tr>
</thead>
<tbody>
<tr>
<td>STATE</td>
<td>$9.00</td>
</tr>
</tbody>
</table>

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

### RETIREMENT PLAN DEDUCTIONS

**EMPLOYER**

<table>
<thead>
<tr>
<th>CODE</th>
<th>EMPLOYEE</th>
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<th>EMPLOYER</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>ASRS PLAN-ASRS</td>
<td>17</td>
<td>ASRS PLAN-ASRS</td>
</tr>
<tr>
<td>2</td>
<td>ASRS PLAN-ASRS</td>
<td>18</td>
<td>ASRS PLAN-ASRS</td>
</tr>
<tr>
<td>3</td>
<td>ASRS PLAN-ASRS</td>
<td>19</td>
<td>ASRS PLAN-ASRS</td>
</tr>
<tr>
<td>4</td>
<td>ASRS PLAN-ASRS</td>
<td>20</td>
<td>ASRS PLAN-ASRS</td>
</tr>
<tr>
<td>5</td>
<td>ASRS PLAN-ASRS</td>
<td>21</td>
<td>ASRS PLAN-ASRS</td>
</tr>
<tr>
<td>6</td>
<td>ASRS PLAN-ASRS</td>
<td>22</td>
<td>ASRS PLAN-ASRS</td>
</tr>
<tr>
<td>7</td>
<td>ASRS PLAN-ASRS</td>
<td>23</td>
<td>ASRS PLAN-ASRS</td>
</tr>
<tr>
<td>8</td>
<td>ASRS PLAN-ASRS</td>
<td>24</td>
<td>ASRS PLAN-ASRS</td>
</tr>
<tr>
<td>9</td>
<td>ASRS PLAN-ASRS</td>
<td>25</td>
<td>ASRS PLAN-ASRS</td>
</tr>
<tr>
<td>10</td>
<td>ASRS PLAN-ASRS</td>
<td>26</td>
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</tr>
</tbody>
</table>

### OTHER DEDUCTIONS AND EMPLOYER RELATED EXPENSES

**EMPLOYER RELATED EXPENSES**

<table>
<thead>
<tr>
<th>EMPLOYER RELATED EXPENSES</th>
<th>CODE</th>
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</tr>
</thead>
<tbody>
<tr>
<td>UNEMPLOYMENT INSURANCE (SITA)</td>
<td>700</td>
<td>0.100%</td>
<td>700</td>
<td>0.100%</td>
</tr>
<tr>
<td>TECHNOLOGY CHARGE (ADDA-ASET)</td>
<td>3800</td>
<td>0.200%</td>
<td>3800</td>
<td>0.200%</td>
</tr>
<tr>
<td>HR PRO RATA</td>
<td>3800</td>
<td>0.830%</td>
<td>3800</td>
<td>0.830%</td>
</tr>
<tr>
<td>ACCOM SICK ERE (VAIL)</td>
<td>3800</td>
<td>0.400%</td>
<td>3800</td>
<td>0.400%</td>
</tr>
<tr>
<td>WORKERS COMPENSATION (PR18.1)</td>
<td>3800</td>
<td>0.100%</td>
<td>3800</td>
<td>0.100%</td>
</tr>
<tr>
<td>COUNSEL SERVICES (AG PRO RATA)</td>
<td>3800</td>
<td>0.100%</td>
<td>3800</td>
<td>0.100%</td>
</tr>
<tr>
<td>HR PRO RATA (PERSONNEL BOARDS)</td>
<td>3800</td>
<td>0.000%</td>
<td>3800</td>
<td>0.000%</td>
</tr>
<tr>
<td>NAT PRP CONTRIBUTION RATE - DFS (007)</td>
<td>7009</td>
<td>19.650%</td>
<td>7009</td>
<td>19.650%</td>
</tr>
<tr>
<td>NAT PRP CONTRIBUTION RATE - DFS (007)</td>
<td>7009</td>
<td>23.500%</td>
<td>7009</td>
<td>23.500%</td>
</tr>
<tr>
<td>NAT PRP CONTRIBUTION RATE - DFS (007)</td>
<td>7009</td>
<td>22.150%</td>
<td>7009</td>
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<td>NAT PRP CONTRIBUTION RATE - DFS (007)</td>
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Agency Payroll Guide I.B.