

PAYROLL TAX TABLES AND EMPLOYEE AND EMPLOYER RELATED EXPENSE RATES

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

Updated:
Effective:

June 30, 2015
July 1, 2015

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	\$88					\$0
Over	But not over -					of excess over -
\$88	-	\$443			10%	\$88
\$443	-	\$1,529	\$35.50	plus	15%	\$443
\$1,529	-	\$3,579	\$198.40	plus	25%	\$1,529
\$3,579	-	\$7,369	\$710.90	plus	28%	\$3,579
\$7,369	-	\$15,915	\$1,772.10	plus	33%	\$7,369
\$15,915	-	\$15,981	\$4,592.28	plus	35%	\$15,915
\$15,981			\$4,615.38	plus	39.6%	\$15,981

(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	\$331					\$0
Over	But not over -					of excess over -
\$331	-	\$1,040			10%	\$331
\$1,040	-	\$3,212	\$70.90	plus	15%	\$1,040
\$3,212	-	\$6,146	\$396.70	plus	25%	\$3,212
\$6,146	-	\$9,194	\$1,130.20	plus	28%	\$6,146
\$9,194	-	\$16,158	\$1,983.64	plus	33%	\$9,194
\$16,158	-	\$18,210	\$4,281.76	plus	35%	\$16,158
\$18,210			\$4,999.96	plus	39.6%	\$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; 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 \$118,500	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*	\$8.05	1/1/15

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

RETIREMENT PLAN DEDUCTIONS

CODE	RETIREMENT PLAN	EMPLOYEE			EMPLOYER		
		DED CODE	FY15 RATE	FY16 RATE	DED CODE	FY15 RATE	FY16 RATE
1	ASRS PLAN-ASRS	7903	11.48%	11.35%	7904	11.48%	11.35%
1E	ASRS EO ELECTED OFFICIALS ASRS PLAN	7919	11.48%	11.35%	7920	11.48%	11.35%
2	CORP JUVENILE CORRECTIONS (501)	7905	8.41%	8.41%	7906	17.00%	22.95%
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	6.05%	6.65%	7910	62.81%	81.00%
5	PSRS GAME & FISH (035)	7911	11.05%	11.65%	7912	66.78%	72.33%
6	PSRS AG INVESTIGATORS (151)	7913	11.05%	11.65%	7914	105.19%	70.46%
7	PSRS DEMA (FIRE FIGHTERS) (119)	7915	11.05%	11.65%	7916	23.39%	31.34%
9	N/A NO RETIREMENT						
0	CORP CORRECTIONS (500)	7901	8.41%	8.41%	7902	14.47%	18.54%
B	PSRS LIQUOR CONTROL OFFICER (164)	7923	11.05%	11.65%	7924	51.10%	69.19%
F	PSRS STATE PARKS (204)	7931	11.05%	11.65%	7932	32.90%	42.85%
G	CORP PUBLIC SAFETY DISPATCHERS (563)	7933	7.96%	7.96%	7934	13.92%	17.62%
H	PSRS DEFERRED RETIREMENT OPTION PLAN (DROP)	7957	11.05%	11.65%			
J	CORP PUBLIC SAFETY DETENTION OFFICERS (564)	7961	8.41%	8.41%	7962	6.93%	7.00%
S2	CORP SUPP BENEFIT - JUVENILE CORRECTIONS				7966	25.41%	31.36%
S4	PSRS SUPP BENEFIT - PUBLIC SAFETY				7970	68.86%	87.65%
S5	PSRS SUPP BENEFIT - GAME & FISH				7972	77.83%	83.98%
S6	PSRS SUPP BENEFIT - AG INVESTIGATORS				7974	116.24%	82.11%
S7	PSRS SUPP BENEFIT - FIRE FIGHTERS				7976	34.44%	42.99%
S0	CORP SUPP BENEFIT - CORRECTIONS				7964	22.88%	26.95%
SB	PSRS SUPP BENEFIT - LIQUOR CONTROL OFFICER				7978	62.15%	80.84%
SF	PSRS SUPP BENEFIT - STATE PARKS				7980	43.95%	54.50%
SG	PSRS SUPP BENEFIT - PUBLIC SAFETY DISPATCHERS				7968	21.88%	25.58%
SJ	CORP SUPP BENEFIT - PUBLIC SAFETY DETENTION OFCRS				7982	15.34%	15.41%
ASRS	LTD ASRS	7509	0.12%	0.12%	7508	0.12%	0.12%
PSRS	LTD PSPRS (HARTFORD)				7520	0.25%	0.27%
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%		7922	12.86%	
C	ASRS SYSTEM-ASRS	7925	7.00%	7.00%	7926	7.59%	7.50%
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	FY15 RATE	FY16 RATE
	UNEMPLOYMENT INSURANCE (SUTA)			T202	0.100%	0.100%
	TECHNOLOGY CHARGE (ADOA ASET)			3800	0.200%	0.200%
	HR PRO RATA			3802	0.830%	0.830%
	ACCUM SICK ERE (RASL)			3804	0.400%	0.400%
	WORKER'S COMPENSATION (PR18.1)			3806	varies by job class	varies by job class
	COUNSEL SERVICES (AG PRO RATA)			3808		
	HR PRO RATA (PERSONNEL BOARD)			3810	0.030%	0.030%
	PSRS ALT CONTRIBUTION RATE - DPS (007)	7936	19.650%	7936	19.650%	28.620%
	CORP ALT CONTRIBUTION RATE - DOC (500)	7938	7.340%	7938	7.340%	11.330%
	EORP ALT CONTRIBUTION RATE - EO&J (415)	7940	23.500%	7940	23.500%	23.500%
	CORP ALT CONTRIBUTION RATE - DJ (501)	7942	7.340%	7942	7.340%	11.330%
	CORP ALT CONTRIBUTION RATE - DISP (563)	7944	7.340%	7944	7.340%	11.330%
	PSRS ALT CONTRIBUTION RATE - G&F (035)	7946	19.650%	7946	19.650%	28.620%
	PSRS ALT CONTRIBUTION RATE - AGI (151)	7948	19.650%	7948	19.650%	28.620%
	PSRS ALT CONTRIBUTION RATE - FIRE (119)	7950	19.650%	7950	19.650%	28.620%
	PSRS ALT CONTRIBUTION RATE - LIQ (164)	7952	19.650%	7952	19.650%	28.620%
	PSRS ALT CONTRIBUTION RATE - PARK (204)	7954	19.650%	7954	19.650%	28.620%
	ASRS ALT CONTRIBUTION RATE - ASRS	7956	9.570%	7956	9.570%	9.360%
	ASRS LEGACY ASRS LEGACY (415)	7984	12.020%	7984	12.020%	12.150%
	EODCRS LEGACY EODCRS LEGACY (415)	7986	17.500%	7986	17.500%	17.500%