**FEDERAL WITHOLDING**

**26 PAYS**

Federal withholding tax based on the employee's gross pay and withholding allowances.

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

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

- **Not Over**: $87
- **Over but not over** - $329 of excess over -

<table>
<thead>
<tr>
<th>Wages</th>
<th>Employee</th>
<th>Employer</th>
</tr>
</thead>
<tbody>
<tr>
<td>$87</td>
<td>$443</td>
<td>$443</td>
</tr>
<tr>
<td>$87</td>
<td>$1,042</td>
<td>$1,042</td>
</tr>
<tr>
<td>$1,042</td>
<td>$3,225</td>
<td>$3,225</td>
</tr>
<tr>
<td>$3,225</td>
<td>$6,171</td>
<td>$6,171</td>
</tr>
<tr>
<td>$6,171</td>
<td>$9,231</td>
<td>$9,231</td>
</tr>
<tr>
<td>$9,231</td>
<td>$16,227</td>
<td>$16,227</td>
</tr>
<tr>
<td>$16,227</td>
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<td>$16,227</td>
</tr>
</tbody>
</table>

(b) **MARRIED person** - **BIWEEKLY TABLE**

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

- **Not Over**: $329
- **Over but not over** - $329 of excess over -

<table>
<thead>
<tr>
<th>Wages</th>
<th>Employee</th>
<th>Employer</th>
</tr>
</thead>
<tbody>
<tr>
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<td>$1,042</td>
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<tr>
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<tr>
<td>$9,231</td>
<td>$16,227</td>
<td>$16,227</td>
</tr>
</tbody>
</table>

To determine tax liability, deduct the following from gross pay: number of withholding allowances X $155.80

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 WITHOLDING**

**STATE TAX ID NUMBER: 07-045400**

**PR14 AZ FORMULA**

- **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**

- **SOCIAL SECURITY**: up to $138,500 6.20% 6.20%
- **MEDICARE**: over $200,000 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**

- **FEDERAL**: $7.25 (7/24/09)
- **STATE**: $7.25 1/1/15

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

**RETIREMENT PLAN DEDUCTIONS**

**CODE**

- **ASRS**: PLAN ASRS
- **ASRS ED**: ELECTED OFFICIALS ASRS PLAN
- **CORP**: JUVENILE CORRECTIONS (011)
- **CORP**: ELECTED OFFICIALS & JUDGES (415)
- **EODCORS**: ELECTED OFFICIALS DEFINED CONTRIBUTION (415)
- **PSRS**: PUBLIC SAFETY (507) (ER pays 5% EE share)
- **PSRS**: STATE PARKS (504)
- **PSRS**: AG INVESTIGATORS (511)
- **PSRS**: DEFREE INTERNEES (510)
- **S2**: SUPP BENEFIT - JUVENILE CORRECTIONS
- **S3**: SUPP BENEFIT - PUBLIC SAFETY
- **S4**: SUPP BENEFIT - GAME & FISH
- **S5**: SUPP BENEFIT - AG INVESTIGATORS
- **S7**: SUPP BENEFIT - FIRE FIGHTERS
- **S8**: SUPP BENEFIT - CORRECTIONS
- **SB**: SUPP BENEFIT - LIQUOR CONTROL OFFICER
- **SF**: SUPP BENEFIT - STATE PARKS
- **SG**: SUPP BENEFIT - PUBLIC SAFETY DISPATCHERS
- **SJ**: SUPP BENEFIT - PUBLIC SAFETY DETENTION OFCRS

**EMPLOYEE**

- **DED**: Code
- **FY16**: Rate
- **FY17**: Rate

**EMPLOYER**

- **DED**: Code
- **FY16**: Rate
- **FY17**: Rate

**OTHER DEDUCTIONS AND EMPLOYER RELATED EXPENSES**

**EMPLOYEE RELATED EXPENSES**

- **CODE**
- **DED**: Code
- **FY16**: Rate
- **FY17**: Rate

- **EMPLOYER RELATED EXPENSES**

- **CODE**
- **DED**: Code
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- **FY17**: Rate

**Updated: June 24, 2016**

**Effective: July 1, 2016**