

PAYROLL TAX TABLES AND EMPLOYER RELATED EXPENSE RATES

Effective: 1/1/2021

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

Updated: 12/22/2020

FEDERAL WITHHOLDING*					IRS Pub 15T	26 PAYS					FEDERAL TAX ID NUMBER: 86-6004791				
2021 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2020 or Later										BIWEEKLY Payroll Period					
STANDARD Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 IS NOT checked)					STANDARD Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 IS checked)										
If the Adjusted Wage Amount is:					If the Adjusted Wage Amount is:										
At least --	But less than--	The tentative amount to withhold is:	Plus this percentage--	of the amount that the Adjusted Wage exceeds --	At least --	But less than--	The tentative amount to withhold is:	Plus this percentage--	of the amount that the Adjusted Wage exceeds --						
A	B	C	D	E	A	B	C	D	E						
MARRIED FILING JOINTLY															
\$ -	\$ 965	\$ -	0%	\$ -	\$ -	\$ 483	\$ -	0%	\$ -						
\$ 965	\$ 1,731	\$ -	10%	\$ 965	\$ 483	\$ 865	\$ -	10%	\$ 483						
\$ 1,731	\$ 4,083	\$ 76.60	12%	\$ 1,731	\$ 865	\$ 2,041	\$ 38.20	12%	\$ 865						
\$ 4,083	\$ 7,610	\$ 358.84	22%	\$ 4,083	\$ 2,041	\$ 3,805	\$ 179.32	22%	\$ 2,041						
\$ 7,610	\$ 13,652	\$ 1,134.78	24%	\$ 7,610	\$ 3,805	\$ 6,826	\$ 567.40	24%	\$ 3,805						
\$ 13,652	\$ 17,075	\$ 2,584.86	32%	\$ 13,652	\$ 6,826	\$ 8,538	\$ 1,292.44	32%	\$ 6,826						
\$ 17,075	\$ 25,131	\$ 3,680.22	35%	\$ 17,075	\$ 8,538	\$ 12,565	\$ 1,840.28	35%	\$ 8,538						
\$ 25,131		\$ 6,499.82	37%	\$ 25,131	\$ 12,565		\$ 3,249.73	37%	\$ 12,565						
SINGLE OR MARRIED FILING SEPARATELY															
\$ -	\$ 483	\$ -	0%	\$ -	\$ -	\$ 241	\$ -	0%	\$ -						
\$ 483	\$ 865	\$ -	10%	\$ 483	\$ 241	\$ 433	\$ -	10%	\$ 241						
\$ 865	\$ 2,041	\$ 38.20	12%	\$ 865	\$ 433	\$ 1,021	\$ 19.20	12%	\$ 433						
\$ 2,041	\$ 3,805	\$ 179.32	22%	\$ 2,041	\$ 1,021	\$ 1,902	\$ 89.76	22%	\$ 1,021						
\$ 3,805	\$ 6,826	\$ 567.40	24%	\$ 3,805	\$ 1,902	\$ 3,413	\$ 283.58	24%	\$ 1,902						
\$ 6,826	\$ 8,538	\$ 1,292.44	32%	\$ 6,826	\$ 3,413	\$ 4,269	\$ 646.22	32%	\$ 3,413						
\$ 8,538	\$ 20,621	\$ 1,840.28	35%	\$ 8,538	\$ 4,269	\$ 10,311	\$ 920.14	35%	\$ 4,269						
\$ 20,621		\$ 6,069.33	37%	\$ 20,621	\$ 10,311		\$ 3,034.84	37%	\$ 10,311						
HEAD OF HOUSEHOLD															
\$ -	\$ 723	\$ -	0%	\$ -	\$ -	\$ 362	\$ -	0%	\$ -						
\$ 723	\$ 1,269	\$ -	10%	\$ 723	\$ 362	\$ 635	\$ -	10%	\$ 362						
\$ 1,269	\$ 2,808	\$ 54.60	12%	\$ 1,269	\$ 635	\$ 1,404	\$ 27.30	12%	\$ 635						
\$ 2,808	\$ 4,044	\$ 239.28	22%	\$ 2,808	\$ 1,404	\$ 2,022	\$ 119.58	22%	\$ 1,404						
\$ 4,044	\$ 7,065	\$ 511.20	24%	\$ 4,044	\$ 2,022	\$ 3,533	\$ 255.54	24%	\$ 2,022						
\$ 7,065	\$ 8,777	\$ 1,236.24	32%	\$ 7,065	\$ 3,533	\$ 4,388	\$ 618.18	32%	\$ 3,533						
\$ 8,777	\$ 20,862	\$ 1,784.08	35%	\$ 8,777	\$ 4,388	\$ 10,431	\$ 891.78	35%	\$ 4,388						
\$ 20,862		\$ 6,013.83	37%	\$ 20,862			\$ 3,006.83	37%	\$ 10,431						

FEDERAL WITHHOLDING*					26 PAYS	IRS Pub 15T
2021 Percentage Method Tables for Manual Payroll Systems With Forms W-4 From 2019 or Earlier						
If the Adjusted Wage Amount is:						
At least --	But less than--	The tentative amount to withhold is:	Plus this percentage--	of the amount that the Adjusted Wage exceeds --		
A	B	C	D	E		
MARRIED FILING JOINTLY						
\$ -	\$ 469	\$ -	0%	\$ -		
\$ 469	\$ 1,235	\$ -	10%	\$ 469		
\$ 1,235	\$ 3,587	\$ 76.60	12%	\$ 1,235		
\$ 3,587	\$ 7,113	\$ 358.84	22%	\$ 3,587		
\$ 7,113	\$ 13,156	\$ 1,134.56	24%	\$ 7,113		
\$ 13,156	\$ 16,579	\$ 2,584.88	32%	\$ 13,156		
\$ 16,579	\$ 24,635	\$ 3,680.24	35%	\$ 16,579		
\$ 24,635		\$ 6,499.84	37%	\$ 24,635		
SINGLE OR MARRIED FILING SEPARATELY						
\$ -	\$ 152	\$ -	0%	\$ -		
\$ 152	\$ 535	\$ -	10%	\$ 152		
\$ 535	\$ 1,711	\$ 38.30	12%	\$ 535		
\$ 1,711	\$ 3,474	\$ 179.42	22%	\$ 1,711		
\$ 3,474	\$ 6,495	\$ 567.28	24%	\$ 3,474		
\$ 6,495	\$ 8,207	\$ 1,292.32	32%	\$ 6,495		
\$ 8,207	\$ 20,290	\$ 1,840.16	35%	\$ 8,207		
\$ 20,290		\$ 6,069.21	37%	\$ 20,290		

STATE WITHHOLDING*		STATE TAX ID NUMBER 86-6004791	
PR14 AZ FORMULA	=	% of Gross Taxable Wages	
10	=	5.1%	Optional.
11	=	4.2%	Optional.
12	=	3.6%	Optional.
13	=	2.7%	Optional. (Default)
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.

MINIMUM WAGE		
FEDERAL	\$7.25	Effective for hours worked on or after 7/24/2009
STATE*	\$12.00	Effective for hours worked on or after 1/1/2020
*The Fair Wages and Healthy Families Act does not apply to State Government employees		

FICA (SOCIAL SECURITY AND MEDICARE) TAXES**			
	WAGES SUBJECT*	EMPLOYEE	EMPLOYER
SOCIAL SECURITY	up to \$142,800	6.20%	6.20%
MEDICARE	up to \$200,000	1.45%	1.45%
	over \$200,000	2.35%	1.45%

EMPLOYER RELATED EXPENDITURES (ERE)		
	DEDUCTION CODE	FY21 RATE
UNEMPLOYMENT INSURANCE (SUTA)	T202	0.100%
TECHNOLOGY CHARGE (ADOA ASET)	3800	0.430%
HR PRO RATA	3802	0.830%
ACCUMULATED SICK LEAVE ERE (RASL)	3804	0.400%
WORKER'S COMPENSATION (PR18.1)	3806	varies by job class
COUNSEL SERVICES (AG PRO RATA)	3808	inactivated
HR PRO RATA (PERSONNEL BOARD)	3810	0.030%

TAXABLE WAGE CALCULATIONS		
*To determine Federal/State taxable wage , deduct the following from gross pay: State sponsored dental, health, life insurances, dependent care, flex spending, and vision care. Contributions for all retirement systems; deferred compensation; pre-tax transportation. 2019 and prior Allowance Amount: \$ 165 Subtract Allowances X Amount 2020 W4 Step 2 IS NOT checked subtract: \$ 496 Married Filing Jointly \$ 331 Single/Head of Household		
2020 W4 Step 4a Other Income amount divided by 26; add to taxable wage.		
2020 W4 Step 4b Deductions amount divided by 26; subtract from taxable wage.		
2020 W4 Step 3 Dependents amount divided by 26; subtract from calculated tax amount.		
**To determine FICA taxable wage , deduct the following from gross pay: State sponsored dental, health, life insurances, dependent care, flex spending, and vision care.		