

**PAYROLL TAX TABLES AND EMPLOYER RELATED EXPENSE RATES**

**Effective: 1/1/2020**

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

Updated: 1/15/2020

FEDERAL WITHHOLDING*					IRS Pub 15T	27 PAYS					FEDERAL TAX ID NUMBER: 86-6004791				
2020 Percentage Method Tables for Manual Payroll Systems With <b>Forms W-4 From 2020 or Later</b>										BIWEEKLY Payroll Period					
STANDARD Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 <b>IS NOT</b> checked)					STANDARD Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 <b>IS</b> 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						
<b>MARRIED FILING JOINTLY</b>										<b>MARRIED FILING JOINTLY</b>					
\$ -	\$ 954	\$ -	0%	\$ -	\$ -	\$ 477	\$ -	0%	\$ -						
\$ 954	\$ 1,713	\$ -	10%	\$ 954	\$ 477	\$ 857	\$ -	10%	\$ 477						
\$ 1,713	\$ 4,040	\$ 75.90	12%	\$ 1,713	\$ 857	\$ 2,020	\$ 38.00	12%	\$ 857						
\$ 4,040	\$ 7,533	\$ 355.14	22%	\$ 4,040	\$ 2,020	\$ 3,766	\$ 177.56	22%	\$ 2,020						
\$ 7,533	\$ 13,515	\$ 1,123.60	24%	\$ 7,533	\$ 3,766	\$ 6,758	\$ 561.68	24%	\$ 3,766						
\$ 13,515	\$ 16,904	\$ 2,559.28	32%	\$ 13,515	\$ 6,758	\$ 8,452	\$ 1,279.76	32%	\$ 6,758						
\$ 16,904	\$ 24,879	\$ 3,643.76	35%	\$ 16,904	\$ 8,452	\$ 12,439	\$ 1,821.84	35%	\$ 8,452						
\$ 24,879	\$ -	\$ 6,435.01	37%	\$ 24,879	\$ 12,439	\$ -	\$ 3,217.29	37%	\$ 12,439						
<b>SINGLE OR MARRIED FILING SEPARATELY</b>										<b>SINGLE OR MARRIED FILING SEPARATELY</b>					
\$ -	\$ 477	\$ -	0%	\$ -	\$ -	\$ 238	\$ -	0%	\$ -						
\$ 477	\$ 857	\$ -	10%	\$ 477	\$ 238	\$ 428	\$ -	10%	\$ 238						
\$ 857	\$ 2,020	\$ 38.00	12%	\$ 857	\$ 428	\$ 1,010	\$ 19.00	12%	\$ 428						
\$ 2,020	\$ 3,766	\$ 177.56	22%	\$ 2,020	\$ 1,010	\$ 1,883	\$ 88.84	22%	\$ 1,010						
\$ 3,766	\$ 6,758	\$ 561.68	24%	\$ 3,766	\$ 1,883	\$ 3,379	\$ 280.90	24%	\$ 1,883						
\$ 6,758	\$ 8,452	\$ 1,279.76	32%	\$ 6,758	\$ 3,379	\$ 4,226	\$ 639.94	32%	\$ 3,379						
\$ 8,452	\$ 20,415	\$ 1,821.84	35%	\$ 8,452	\$ 4,226	\$ 10,208	\$ 910.98	35%	\$ 4,226						
\$ 20,415	\$ -	\$ 6,008.89	37%	\$ 20,415	\$ 10,208	\$ -	\$ 3,004.68	37%	\$ 10,208						
<b>HEAD OF HOUSEHOLD</b>										<b>HEAD OF HOUSEHOLD</b>					
\$ -	\$ 717	\$ -	0%	\$ -	\$ -	\$ 359	\$ -	0%	\$ -						
\$ 717	\$ 1,260	\$ -	10%	\$ 717	\$ 359	\$ 630	\$ -	10%	\$ 359						
\$ 1,260	\$ 2,783	\$ 54.30	12%	\$ 1,260	\$ 630	\$ 1,391	\$ 27.10	12%	\$ 630						
\$ 2,783	\$ 4,006	\$ 237.06	22%	\$ 2,783	\$ 1,391	\$ 2,003	\$ 118.42	22%	\$ 1,391						
\$ 4,006	\$ 6,998	\$ 506.12	24%	\$ 4,006	\$ 2,003	\$ 3,499	\$ 253.06	24%	\$ 2,003						
\$ 6,998	\$ 8,692	\$ 1,224.20	32%	\$ 6,998	\$ 3,499	\$ 4,346	\$ 612.10	32%	\$ 3,499						
\$ 8,692	\$ 20,656	\$ 1,766.28	35%	\$ 8,692	\$ 4,346	\$ 10,328	\$ 883.14	35%	\$ 4,346						
\$ 20,656	\$ -	\$ 5,953.68	37%	\$ 20,656	\$ 10,328	\$ -	\$ 2,976.84	37%	\$ 10,328						

FEDERAL WITHHOLDING*					27 PAYS	IRS Pub 15T
2020 Percentage Method Tables for Manual Payroll Systems With <b>Forms W-4 From 2019 or Earlier</b>						
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		
<b>MARRIED FILING JOINTLY</b>						
\$ -	\$ 458	\$ -	0%	\$ -		
\$ 458	\$ 1,217	\$ -	10%	\$ 458		
\$ 1,217	\$ 3,544	\$ 75.90	12%	\$ 1,217		
\$ 3,544	\$ 7,037	\$ 355.14	22%	\$ 3,544		
\$ 7,037	\$ 13,019	\$ 1,123.60	24%	\$ 7,037		
\$ 13,019	\$ 16,408	\$ 2,559.28	32%	\$ 13,019		
\$ 16,408	\$ 24,383	\$ 3,643.76	35%	\$ 16,408		
\$ 24,383	\$ -	\$ 6,435.01	37%	\$ 24,383		
<b>SINGLE OR MARRIED FILING SEPARATELY</b>						
\$ -	\$ 146	\$ -	0%	\$ -		
\$ 146	\$ 526	\$ -	10%	\$ 146		
\$ 526	\$ 1,689	\$ 38.00	12%	\$ 526		
\$ 1,689	\$ 3,436	\$ 177.56	22%	\$ 1,689		
\$ 3,436	\$ 6,427	\$ 561.90	24%	\$ 3,436		
\$ 6,427	\$ 8,121	\$ 1,279.74	32%	\$ 6,427		
\$ 8,121	\$ 20,085	\$ 1,821.82	35%	\$ 8,121		
\$ 20,085	\$ -	\$ 6,009.22	37%	\$ 20,085		

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 \$137,700	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	FY20 RATE
UNEMPLOYMENT INSURANCE (SUTA)	T202	0.100%
TECHNOLOGY CHARGE (ADDA 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 <b>Federal/State taxable wage</b> , 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 <b>IS NOT</b> checked subtract: \$ 478 Married Filing Jointly \$ 319 Single/Head of Household	
2020 W4 Step 4a Other Income amount divided by 27; <b>add</b> to taxable wage.	
2020 W4 Step 4b Deductions amount divided by 27; <b>subtract</b> from taxable wage.	
2020 W4 Step 3 Dependents amount divided by 27; <b>subtract</b> from calculated tax amount.	
**To determine <b>FICA taxable wage</b> , deduct the following from gross pay: State sponsored dental, health, life insurances, dependent care, flex spending, and vision care.	