

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

**Effective: 1/1/2023**

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

Updated: 12/20/2022

FEDERAL WITHHOLDING*		IRS Pub 15T	26 PAYS		FEDERAL TAX ID NUMBER: 86-6004791
2023 Percentage Method Tables for Manual Payroll Systems With <b>Forms W-4 From 2020 or Later</b>					
STANDARD Withholding Rate Schedules (Use these if the box in Step 2 of Form W-4 <b>IS NOT</b> checked)			Form W-4 Step 2 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 --	
A	B	C	D	E	
<b>MARRIED FILING JOINTLY</b>					
\$ -	\$ 1,065	\$ -	0%	\$ -	
\$ 1,065	\$ 1,912	\$ -	10%	\$ 1,065	
\$ 1,912	\$ 4,506	\$ 84.70	12%	\$ 1,912	
\$ 4,506	\$ 8,402	\$ 395.98	22%	\$ 4,506	
\$ 8,402	\$ 15,073	\$ 1,253.10	24%	\$ 8,402	
\$ 15,073	\$ 18,854	\$ 2,854.14	32%	\$ 15,073	
\$ 18,854	\$ 27,748	\$ 4,064.06	35%	\$ 18,854	
\$ 27,748	\$ -	\$ 7,176.96	37%	\$ 27,748	
<b>SINGLE OR MARRIED FILING SEPARATELY</b>					
\$ -	\$ 533	\$ -	0%	\$ -	
\$ 533	\$ 956	\$ -	10%	\$ 533	
\$ 956	\$ 2,253	\$ 42.30	12%	\$ 956	
\$ 2,253	\$ 4,201	\$ 197.94	22%	\$ 2,253	
\$ 4,201	\$ 7,537	\$ 626.50	24%	\$ 4,201	
\$ 7,537	\$ 9,427	\$ 1,427.14	32%	\$ 7,537	
\$ 9,427	\$ 22,768	\$ 2,031.94	35%	\$ 9,427	
\$ 22,768	\$ -	\$ 6,701.29	37%	\$ 22,768	
<b>HEAD OF HOUSEHOLD</b>					
\$ -	\$ 800	\$ -	0%	\$ -	
\$ 800	\$ 1,404	\$ -	10%	\$ 800	
\$ 1,404	\$ 3,102	\$ 60.40	12%	\$ 1,404	
\$ 3,102	\$ 4,467	\$ 264.16	22%	\$ 3,102	
\$ 4,467	\$ 7,804	\$ 564.46	24%	\$ 4,467	
\$ 7,804	\$ 9,694	\$ 1,365.34	32%	\$ 7,804	
\$ 9,694	\$ 23,035	\$ 1,970.14	35%	\$ 9,694	
\$ 23,035	\$ -	\$ 6,639.49	37%	\$ 23,035	

FEDERAL WITHHOLDING*		26 PAYS	IRS Pub 15T
2023 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>			
\$ -	\$ 569	\$ -	0%
\$ 569	\$ 1,415	\$ -	10%
\$ 1,415	\$ 4,010	\$ 84.60	12%
\$ 4,010	\$ 7,906	\$ 396.00	22%
\$ 7,906	\$ 14,577	\$ 1,253.12	24%
\$ 14,577	\$ 18,358	\$ 2,854.16	32%
\$ 18,358	\$ 27,252	\$ 4,064.08	35%
\$ 27,252	\$ -	\$ 7,176.98	37%
<b>SINGLE OR MARRIED FILING SEPARATELY</b>			
\$ -	\$ 202	\$ -	0%
\$ 202	\$ 625	\$ -	10%
\$ 625	\$ 1,922	\$ 42.30	12%
\$ 1,922	\$ 3,870	\$ 197.94	22%
\$ 3,870	\$ 7,206	\$ 626.50	24%
\$ 7,206	\$ 9,096	\$ 1,427.14	32%
\$ 9,096	\$ 22,438	\$ 2,031.94	35%
\$ 22,438	\$ -	\$ 6,701.64	37%

AZ STATE WITHHOLDING*		STATE TAX ID NUMBER 86-6004791	
PR14 AZ FORMULA	=	% of Gross Taxable Wages	
10	=	3.5%	Optional.
11	=	3.0%	Optional.
12	=	2.5%	Optional.
13	=	2.0%	Optional. (Default)
14	=	1.5%	Optional.
9	=	1.0%	Optional.
15	=	0.5%	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*	\$13.85 Effective for hours worked on or after 1/1/2023
*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 \$160,200	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	FY23 RATE
UNEMPLOYMENT INSURANCE (SUTA)	T202	0.000%
TECHNOLOGY CHARGE (ADOA ASET)	3800	0.610%
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: \$ 496 Married Filing Jointly \$ 331 Single/Head of Household	
2020 W4 Step 4a Other Income amount divided by 26; <b>add</b> to taxable wage.	
2020 W4 Step 4b Deductions amount divided by 26; <b>subtract</b> from taxable wage.	
2020 W4 Step 3 Dependents amount divided by 26; <b>subtract</b> from calculated tax amount.	
<b>Note: reference to 2020 W-4 means any W-4 filed after 2019.</b>	
**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.	