## PAYROLL TAX TABLES AND EMPLOYER RELATED EXPENSE RATES

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

Effective: 1/1/2023
Updated: 12/20/2022

lee.	DERAL WITH	1110	N DINC*		IRS Pub 15T		26 PAY	<b>'</b> C					EEDED	AL TAX ID NUM	DED. (	06 6004704
FE	JERAL WITE	HL	DEDING	2022 Por	centage Method	_		_	vetome With Ea	rmc	W 4 From 20	120 or		AL TAX ID NUM	DER. (	56-6004791
				2023 Per	certage Metriod				oll Period	ms	W-4 FIOIII 20	J20 OI	Later			
			STANDARD	Withholding Rat	te Schedules	21,772		Form W-4 Step 2 Withholding Rate Schedules								
(Use these if the box in Step 2 of Form W-4 IS NOT checked)						(Us					n W-4 IS checke	d)				
If the Adjusted Wage Amount is:					If the Adjusted Wage Amount is:											
				The tentative		of the amount						The	tentative		af 4h a	amount that
				amount to	Plus this	that the Adjusted							nount to	Plus this		justed Wage
	At least	Bu	ıt less than	withhold is:	percentage	Wage exceeds -	<u>'</u>		At least	Bi	ut less than		nhold is:	percentage		ceeds
	A		В	C	D	E	1		A		В	******	C	D		E
MARRIED FILING JOINTLY									MARR	IED FI	LING JOIN	NTLY				
\$	-	\$	1,065	\$ -	0%			\$	-	\$	533	\$	-	0%		-
\$	1,065	\$	1,912	\$ -	10%			\$	533	\$	956	\$	-	10%		533
\$	1,912	\$	4,506	\$ 84.70	12%			\$	956	\$	2,253	\$	42.30	12%		956
\$	4,506	\$		\$ 395.98	22%			\$	2,253	\$	4,201	\$	197.94	22%		2,253
\$	8,402	\$	15,073	\$ 1,253.10	24%			\$	4,201	\$	7,537	\$	626.50	24%	*	4,201
\$	15,073	\$	18,854	\$ 2,854.14	32%			\$	7,537	\$	9,427	\$	1,427.14	32%		7,537
\$	18,854	\$	27,748	\$ 4,064.06	35%			\$	9,427	\$	13,874	\$	2,031.94	35%	*	9,427
\$	27,748	011	NO. E OD M	\$ 7,176.96	37%	\$ 27,748		\$	13,874	011	NO. E OD MA	\$	3,588.39	37%	\$	13,874
SINGLE OR MARRIED FILING SEPARATELY					•					FILING	SEPARATELY	•				
\$	-	\$	533	\$ -	0%	•		\$	-	\$		\$	-	0%		-
\$	533	\$	956	\$ -	10%			\$	266	\$	478	\$	-	10%		266
\$	956	\$	2,253	\$ 42.30	12%			\$	478	\$	.,	\$	21.20	12%		478
\$	2,253	\$	4,201	\$ 197.94	22%			\$	1,126	\$	,	\$	98.96	22%	*	1,126
\$	4,201	\$	7,537	\$ 626.50	24%			\$	2,100	\$	3,768		313.24	24%		2,100
\$	7,537	\$	9,427	\$ 1,427.14	32%			\$	3,768	\$	, -	\$	713.56	32%		3,768
\$	9,427	\$	22,768	\$ 2,031.94 \$ 6,701.29	35%			\$	4,713	Ъ	11,384	\$ \$	1,015.96 3.350.81	35% 37%		4,713
Ф	22,768		UEA	\$ 6,701.29 AD OF HOUSEH	37%	\$ 22,768		\$	11,384		ПЕМ		HOUSEHO		Ф	11,384
\$		\$	800	\$ -	0LD 0%	•		\$		\$		\$	TOUSERU	0%	¢	
\$	800	\$	1,404	\$ -	10%			\$	400	\$		\$ \$	_	10%	*	400
\$	1.404	\$	3,102	\$ 60.40	10%			\$	702	\$	1,551	\$ \$	30.20	12%		702
\$	3,102	\$	-, -	\$ 264.16	22%			\$	1,551	\$		\$ \$	132.08	22%	*	1,551
\$	4,467	\$	7,804	\$ 564.46	24%			\$	2,234	\$		\$ \$	282.34	24%		2,234
\$	7.804	\$	9,694	\$ 1.365.34	32%			\$	3.902	\$	4,847		682.66	32%		3,902
\$	9,694	\$	23,035	\$ 1,365.34	32% 35%	*		\$	3,902 4.847		11,517		985.06	35%	*	3,902 4,847
\$	23,035	φ	23,033	\$ 6,639.49	37%			\$	11,517	Ψ	11,317	э \$	3.319.56	37%	*	11,517
Φ	23,035			φ 0,039.49	31%	ψ 23,035		Φ	11,317			Φ	3,318.30	31%	Ψ	11,517

MINIMUM WAGE

FE	DERAL WITH	HHC	LDING*			26 PAYS	IR	S Pub 15T
	2023 Pe	ercei				ual Payroll Syste	ms \	Vith
			Forms V	V-4	From 2019 c	r Earlier		
If	the Adjusted V	Vage	Amount is:					
				Т	he tentative		of	the amount
					amount to	Plus this		the Adjusted
	At least	Βu	it less than		withhold is:	percentage	Wag	je exceeds
	Α		В	С		D		E
			MARE	RIE	D FILING JO	INTLY		
\$	-	\$	569	\$	-	0%	\$	-
\$	569	\$	1,415	\$	-	10%	\$	569
\$	1,415	\$	4,010	\$	84.60	12%	\$	1,415
\$	4,010	\$	7,906	\$	396.00	22%	\$	4,010
\$	7,906	\$	14,577	\$	1,253.12	24%	\$	7,906
\$	14,577	\$	18,358	\$	2,854.16	32%	\$	14,577
\$	18,358	\$	27,252	\$	4,064.08	35%	\$	18,358
\$	27,252			\$	7,176.98	37%	\$	27,252
		SII	NGLE OR M	AR	RIED FILING	SEPARATELY		
\$	-	\$	202	\$	-	0%	\$	-
\$	202	\$	625	\$	-	10%	\$	202
\$	625	\$	1,922	\$	42.30	12%	\$	625
\$	1,922	\$	3,870	\$	197.94	22%	\$	1,922
\$	3,870	\$	7,206	\$	626.50	24%	\$	3,870
\$	7,206	\$	9,096	\$	1,427.14	32%	\$	7,206
\$	9,096	\$	22,438	\$	2,031.94	35%	\$	9,096
\$	22,438			\$	6,701.64	37%	\$	22,438

<b>AZ STATE</b>	WITHHOLD	ING*	STATE TAX ID NUMBER 86-6004791
PR14 AZ		% of Gross	<b>S</b>
FORMULA		Taxable Wag	es
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.

FEDERAL	\$7.25	Effective for hours worked on or after 7/24/2009
STATE*	<u>\$13.85</u>	Effective for hours worked on or after 1/1/2023
*The Feir Weene and He	althur Familian Ant d	and not combute Ctate Covernment ampleyees

FICA (SOCIA	AL SECURITY	<b>AND MED</b>	ICARE) TAX	(ES**
	WAGES SUBJECT*		<b>EMPLOYEE</b>	EMPLOYER
SOCIAL SECURITY	up to	\$160.200	6.20%	6.20%
MEDICARE	up to	\$200.000	1.45%	<u>1.45%</u>
	over	\$200.000	2.35%	<u>1.45%</u>

<b>EMPLOYER RELATED EXPEND</b>	TURES (ERE)	
	DEDUCTION	FY23
	CODE	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%

*To determine Federal/State taxab	le wage	, deduct	the following from gross pay:
State sponsored dental, health, life insurance	s, depende	ent care, fle	x spending, and vision care.
Contributions for all retirement systems; defe	rred compe	ensation; p	re-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 divid	led by 26; a	add to taxa	ble wage.
2020 W4 Step 4b Deductions amount divided	by 26; <b>su</b> l	btract from	taxable wage.
2020 W4 Step 3 Dependents amount divided	by 26; <b>sub</b>	tract from	calculated tax amount.
Note: reference to 2020 W-4 means any W-	-4 filed aft	er 2019.	