

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

**Effective: January 1, 2009**

Updated December 31, 2008

**FEDERAL WITHHOLDING**

27 PAYS

FEDERAL TAX ID NUMBER 86-6004791

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

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

The amount of income tax to withhold is:

Not Over **\$98** ..... \$0

Over	But not over -		plus	of excess over -
\$98 -	\$385		10%	\$98
\$385 -	\$1,312	\$28.70	15%	\$385
\$1,312 -	\$3,122	\$167.75	25%	\$1,312
\$3,122 -	\$6,430	\$620.25	28%	\$3,122
\$6,430 -	\$13,889	\$1,546.49	33%	\$6,430
\$13,889		\$4,007.96	35%	\$13,889

**(b) MARRIED person**

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

The amount of income tax to withhold is:

Not Over **\$297** ..... \$0

Over	But not over -		plus	of excess over -
\$297 -	\$887		10%	\$297
\$887 -	\$2,802	\$59.00	15%	\$887
\$2,802 -	\$5,363	\$346.25	25%	\$2,802
\$5,363 -	\$8,022	\$986.50	28%	\$5,363
\$8,022 -	\$14,100	\$1,731.02	33%	\$8,022
\$14,100		\$3,736.76	35%	\$14,100

To determine tax liability, deduct the following from gross pay: number of exemptions X **\$135.19**; contributions for all retirement systems; deferred compensation; tax sheltered annuities; bus cards and private transportation; state sponsored dental, health, and life insurances; vision care, dependent care and medical reimbursement account.

**RETIREMENT PLAN DEDUCTIONS**

CODE	RETIREMENT PLAN	EMPLOYEE	EMPLOYER
1	PLAN-ASRS	8.95%	8.95%
2	JUVENILE CORRECTIONS	7.96%	8.42%
	JUVENILE CORRECTIONS	8.41%	8.42% Effective 10/10/08 Payday
3	ELECTED OFFICIALS & JUDGES	7.00%	21.21%
	ELECTED OFFICIALS & JUDGES	7.00%	14.05% Effective 10/10/08 Payday
4	PUBLIC SAFETY	2.65%	33.62%
5	GAME & FISH	7.65%	37.98%
6	AG INVESTIGATORS	7.65%	52.81%
7	FIRE FIGHTERS	7.65%	20.46%
8	T.I.A.A./VALIC	7.00%	7.00%
9	NO RETIREMENT	0%	0%
0	CORRECTIONS	7.96%	8.90%
	CORRECTIONS	8.41%	8.90% Effective 10/10/08 Payday
A	CAPITOL POLICE	7.65%	14.23%
B	LIQUOR CONTROL OFFICER	7.65%	20.30%
C	SYSTEM-ASRS	7.00%	7.96%
D	EMPLOYER'S ANNUITY	N/A	5.00% REPEALED 08/09/01
E	DEFINED CONTRIBUTION	2.66%	2.66% REPEALED 08/09/01
F	STATE PARKS	7.65%	17.83%

**STATE WITHHOLDING**

STATE TAX ID NUMBER 07-0454000

CODE	State Withholding Percentage of Federal
2	= 37.00% Optional
3	= 31.00% Optional
4	= 25.00% Optional
5	= 23.00% Optional
6	= 19.00% Default for \$15,000 or More
7	= 10.00% Default for less than \$15,000
8	= 0.00%

**FICA AND MEDICARE TAXES**

	WAGES SUBJECT*	EMPLOYEE	EMPLOYER
FICA	Max <b>\$106,800</b>	6.2%	6.2%
MEDICARE	All Applicable wages	1.45%	1.45%

\*To determine taxable FICA and Medicare income, deduct State sponsored dental, health and life insurances', dependent care, medical reimbursement and vision care.

**OTHER DEDUCTIONS AND EMPLOYER RELATED EXPENSES**

DED CODE	EMPLOYER RELATED EXPENSES	EMPLOYEE	EMPLOYER
T202	UNEMPLOYMENT INS (SUTA)		0.150%
3802	HR PRO RATA		1.070%
3804	ACCUM SICK ERE (RASL)		0.400%
3800	TECHNOLOGY CHARGE (GITA)		0.200%
3808	COUNSEL SERVICES (AG PRO RATA)		0.675%
7508	LTD A.S.R.S.		0.500%
7509	LTD A.S.R.S.	0.500%	