

PAYROLL TAX TABLES AND EMPLOYEE AND EMPLOYER RELATED EXPENSE RATES

Updated: November 20, 2009

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

Effective: January 1, 2010

FEDERAL WITHHOLDING 26 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	\$233					\$0
Over	But not over -				of excess over -	
\$233	-	\$401			10%	\$233
\$401	-	\$1,387	\$16.80	plus	15%	\$401
\$1,387	-	\$2,604	\$164.70	plus	25%	\$1,387
\$2,604	-	\$3,248	\$468.95	plus	27%	\$2,604
\$3,248	-	\$3,373	\$642.83	plus	30%	\$3,248
\$3,373	-	\$6,688	\$680.33	plus	28%	\$3,373
\$6,688	-	\$14,450	\$1,608.53	plus	33%	\$6,688
\$14,450			\$4,169.99	plus	35%	\$14,450

(b) MARRIED person
 If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to withhold is:

Not Over	\$529					\$0
Over	But not over -				of excess over -	
\$529	-	\$942			10%	\$529
\$942	-	\$2,913	\$41.30	plus	15%	\$942
\$2,913	-	\$3,617	\$336.95	plus	25%	\$2,913
\$3,617	-	\$4,771	\$512.95	plus	27%	\$3,617
\$4,771	-	\$5,579	\$824.53	plus	25%	\$4,771
\$5,579	-	\$8,346	\$1,026.53	plus	28%	\$5,579
\$8,346	-	\$14,669	\$1,801.29	plus	33%	\$8,346
\$14,669			\$3,887.88	plus	35%	\$14,669

To determine tax liability, deduct the following from gross pay: number of exemptions X \$140.38 ; 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	9.00%	9.00%
2	JUVENILE CORRECTIONS (501)	8.41%	8.41%
3	ELECTED OFFICIALS & JUDGES (415)	7.00%	14.25%
4	PUBLIC SAFETY (007)	2.65%	31.95%
5	GAME & FISH (035)	7.65%	37.09%
6	AG INVESTIGATORS (151)	7.65%	46.39%
7	FIRE FIGHTERS (119)	7.65%	16.46%
8	T.I.A.A./VALIC	7.00%	7.00%
9	NO RETIREMENT	0%	0%
0	CORRECTIONS (500)	8.41%	9.19%
A	CAPITOL POLICE (160)	7.65%	11.00%
B	LIQUOR CONTROL OFFICER (164)	7.65%	19.02%
C	SYSTEM-ASRS	7.00%	7.66%
D	EMPLOYER'S ANNUITY	N/A	5.00% REPEALED 08/09/01
E	DEFINED CONTRIBUTION	2.66%	2.66% REPEALED 08/09/01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 (204)	7.65%	17.51%
G	PUBLIC SAFETY DISPATCHERS (563)	7.96%	6.51%

STATE WITHHOLDING STATE TAX ID NUMBER 07-0454000

CODE	State Withholding Percentage of Federal		
	OLD	NEW - EFFECTIVE 1/1/2010 thru 6/30/2010	
2	= 42.6%	39.5%	Optional.
3	= 35.7%	33.1%	Optional.
4	= 28.8%	26.7%	Optional.
5	= 26.5%	24.5%	Optional.
6	= 21.9%	20.3%	Optional. (Default for \$15,000 or More)
7	= 11.5%	10.7%	Not available if annual comp is \$15,000 or more. (Default for under \$15,000)
8	= 0.0%	0.0%	Only available if employee had no tax liability last year and does not expect to have any tax liability this year.

OTHER DEDUCTIONS AND EMPLOYER RELATED EXPENSES

DED CODE	EMPLOYER RELATED EXPENSES	EMPLOYEE	EMPLOYER
T202	UNEMPLOYMENT INS (SUTA)		0.800%
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%
3810	HR PRO RATA (PERSONNEL BOARD)		0.030%
7508	LTD A.S.R.S.		0.400%
7509	LTD A.S.R.S.	0.400%	

FICA AND MEDICARE TAXES

	WAGES SUBJECT*	EMPLOYEE	EMPLOYER
FICA	Max \$106,800	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.