

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

Updated: December 20, 2013

Effective: January 1, 2014

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

**FEDERAL WITHHOLDING** 26 PAYS FEDERAL TAX ID NUMBER 86-6004791

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

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

Not Over	\$87				\$0
Over	But not over -			of excess over -	
\$87	-	\$436		10%	\$87
\$436	-	\$1,506	plus	15%	\$436
\$1,506	-	\$3,523	plus	25%	\$1,506
\$3,523	-	\$7,254	plus	28%	\$3,523
\$7,254	-	\$15,667	plus	33%	\$7,254
\$15,667	-	\$15,731	plus	35%	\$15,667
\$15,731			plus	39.6%	\$15,731

**(b) MARRIED person BIWEEKLY TABLE**

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

Not Over	\$325				\$0
Over	But not over -			of excess over -	
\$325	-	\$1,023		10%	\$325
\$1,023	-	\$3,163	plus	15%	\$1,023
\$3,163	-	\$6,050	plus	25%	\$3,163
\$6,050	-	\$9,050	plus	28%	\$6,050
\$9,050	-	\$15,906	plus	33%	\$9,050
\$15,906	-	\$17,925	plus	35%	\$15,906
\$17,925			plus	39.6%	\$17,925

To determine tax liability, deduct the following from gross pay: number of withholding allowances X \$151.90 ; State sponsored dental, health, and life insurances, dependent care, medical reimbursement, and vision care; Contributions for all retirement systems; deferred compensation; tax sheltered annuities; bus cards and private transportation.

**STATE WITHHOLDING** STATE TAX ID NUMBER 07-0454000

PR14 AZ FORMULA	% of Gross Taxable Wages	
10	= 5.1%	Optional.
11	= 4.2%	Optional.
12	= 3.6%	Optional.
13	= 2.7%	Optional. (Default for employees who don't submit form A-4)
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.

**FICA (SOCIAL SECURITY AND MEDICARE) TAXES**

	WAGES SUBJECT*	EMPLOYEE	EMPLOYER
<b>SOCIAL SECURITY</b>	up to \$117,000	6.20%	6.20%
<b>MEDICARE</b>	up to \$200,000 over \$200,000	1.45% 2.35%	1.45% 1.45%

\*To determine taxable Social Security and Medicare income, deduct the following from gross pay: State sponsored dental, health, and life insurances, dependent care, medical reimbursement, and vision care.

**MINIMUM WAGE**

	MINIMUM WAG Effective for hours worked on or after
<b>FEDERAL</b>	\$7.25 7/24/09
<b>STATE*</b>	\$7.90 1/1/14

\*The Arizona Minimum Wage Act does not apply to State Government employees

**RETIREMENT PLAN DEDUCTIONS**

CODE	RETIREMENT PLAN	EMPLOYEE		EMPLOYER	
		DED CODE	RATE	DED CODE	RATE
1	ASRS PLAN-ASRS	7903	11.30%	7904	11.30%
2	CORP JUVENILE CORRECTIONS (501)	7905	8.41%	7906	15.39%
3	EORP ELECTED OFFICIALS & JUDGES (415)	7907	13.00%	7908	25.94%
4	PSRS PUBLIC SAFETY (007) (ER pays 5% EE share)	7909	5.35%	7910	56.99%
5	PSRS GAME & FISH (035)	7911	10.35%	7912	60.53%
6	PSRS AG INVESTIGATORS (151)	7913	10.35%	7914	111.67%
7	PSRS DEMA (FIRE FIGHTERS) (119)	7915	10.35%	7916	23.07%
9	NA NO RETIREMENT				
0	CORP CORRECTIONS (500)	7901	8.41%	7902	13.45%
B	PSRS LIQUOR CONTROL OFFICER (164)	7923	10.35%	7924	44.34%
F	PSRS STATE PARKS (204)	7931	10.35%	7932	30.75%
G	CORP PUBLIC SAFETY DISPATCHERS (563)	7933	7.96%	7934	12.99%
H	PSRS DEFERRED RET OPTION (DROP)	7957	10.35%		
J	CORP PUBLIC SAFETY DETENTION OFFICERS	7961	8.41%	7962	5.00%
S2	CORP SUPP BENEFIT - JUVENILE CORRECTIONS			7966	23.80%
S4	PSRS SUPP BENEFIT - PUBLIC SAFETY			7970	62.34%
S5	PSRS SUPP BENEFIT - GAME & FISH			7972	70.88%
S6	PSRS SUPP BENEFIT - AG INVESTIGATORS			7974	122.02%
S7	PSRS SUPP BENEFIT - FIRE FIGHTERS			7976	33.42%
S0	CORP SUPP BENEFIT - CORRECTIONS			7964	21.86%
SB	PSRS SUPP BENEFIT - LIQUOR CONTROL OFFICER			7978	54.69%
SF	PSRS SUPP BENEFIT - STATE PARKS			7980	41.10%
SG	PSRS SUPP BENEFIT - PUBLIC SAFETY DISPATCHERS			7968	20.95%
SJ	CORP SUPP BENEFIT - PUBLIC SAFETY DETENTION OFFICERS			7982	13.41%
ASRS	LTD ASRS	7509	0.24%	7508	0.24%
PSRS	LTD PSPRS (HARTFORD)			7520	0.25%

**NO NEW ENROLLEES**

8	ORP T.I.A.A./VALIC	7917	7.00%	7918	7.00%
A	PSRS CAPITOL POLICE (160) -> to PS (007)	7921	7.65%	7922	12.86%
C	ASRS SYSTEM-ASRS	7925	7.00%	7926	7.60%
D	NTWD EMPLOYER'S ANNUITY			7810	5.00%
E	NTWD DEFINED CONTRIBUTION	7807	2.66%	7808	2.66%

**OTHER DEDUCTIONS AND EMPLOYER RELATED EXPENSES**

EMPLOYER RELATED EXPENSES	EMPLOYEE		EMPLOYER	
	DED CODE	RATE	DED CODE	RATE
UNEMPLOYMENT INSURANCE (SUTA)			T202	0.150%
TECHNOLOGY CHARGE (ADOA ASET)			3800	0.200%
HR PRO RATA			3802	0.830%
ACCUM SICK ERE (RASL)			3804	0.400%
WORKER'S COMPENSATION			3806	varies by job class
COUNSEL SERVICES (AG PRO RATA)			3808	
HR PRO RATA (PERSONNEL BOARD)			3810	0.030%
PSRS ALT CONTRIBUTION RATE - DPS (007)			7936	17.070%
CORP ALT CONTRIBUTION RATE - DOC (500)			7938	6.180%
EORP ALT CONTRIBUTION RATE - EO&J (415)			7940	21.310%
CORP ALT CONTRIBUTION RATE - DJ (501)			7942	6.180%
CORP ALT CONTRIBUTION RATE - DISP (563)			7944	6.180%
PSRS ALT CONTRIBUTION RATE - G&F (035)			7946	17.070%
PSRS ALT CONTRIBUTION RATE - AGI (151)			7948	17.070%
PSRS ALT CONTRIBUTION RATE - FIRE (119)			7950	17.070%
PSRS ALT CONTRIBUTION RATE - LIQ (164)			7952	17.070%
PSRS ALT CONTRIBUTION RATE - PARK (204)			7954	17.070%
ASRS ALT CONTRIBUTION RATE - ASRS			7956	9.200%