

PAYROLL TAX TABLES AND EMPLOYEE AND EMPLOYER RELATED EXPENSE RATES

Updated: January 4, 2013

Effective: January 4, 2013

*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) -

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

Not Over	\$85				\$0
Over	But not over -				of excess over -
\$85	-	\$428	10%	\$85	
\$428	-	\$1,479	plus 15%	\$428	
\$1,479	-	\$3,463	plus 25%	\$1,479	
\$3,463	-	\$7,133	plus 28%	\$3,463	
\$7,133	-	\$15,406	plus 33%	\$7,133	
\$15,406	-	\$4,445.64	plus 35%	\$15,406	
\$15,469	-	\$4,467.69	plus 39.6%	\$15,469	

(b) MARRIED person

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

Not Over	\$319				\$0
Over	But not over -				of excess over -
\$319	-	\$1,006	10%	\$319	
\$1,006	-	\$3,108	plus 15%	\$1,006	
\$3,108	-	\$5,950	plus 25%	\$3,108	
\$5,950	-	\$8,898	plus 28%	\$5,950	
\$8,898	-	\$15,640	plus 33%	\$8,898	
\$15,640	-	\$17,627	plus 35%	\$15,640	
\$17,627	-	\$4,840.25	plus 39.6%	\$17,627	

To determine tax liability, deduct the following from gross pay: number of withholding allowances X \$150.00 ;
 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.

RETIREMENT PLAN DEDUCTIONS

CODE	RETIREMENT PLAN	EMPLOYEE		EMPLOYER	
		DED	RATE	DED	RATE
1	ASRS PLAN-ASRS	7903	10.90%	7904	10.90%
2	CORP JUVENILE CORRECTIONS (501)	7905	8.41%	7906	12.30%
3	EORP ELECTED OFFICIALS & JUDGES (415)	7907	11.50%	7908	20.87%
4	PSRS PUBLIC SAFETY (007) (ER pays 5% EE share)	7909	4.55%	7910	48.71%
5	PSRS GAME & FISH (035)	7911	9.55%	7912	50.54%
6	PSRS AG INVESTIGATORS (151)	7913	9.55%	7914	136.04%
7	PSRS FIRE FIGHTERS (119)	7915	9.55%	7916	20.54%
9	N/A NO RETIREMENT				
0	CORP CORRECTIONS (500)	7901	8.41%	7902	11.14%
B	PSRS LIQUOR CONTROL OFFICER (164)	7923	9.55%	7924	46.99%
F	PSRS STATE PARKS (204)	7931	9.55%	7932	25.16%
G	CORP PUBLIC SAFETY DISPATCHERS (563)	7933	7.96%	7934	7.90%
H	PSRS DEFERRED RET OPTION (DROP)	7957	9.55%		
J	CORP PUBLIC SAFETY DETENTION OFFICERS	7961	8.41%	7962	5.00%
S2	CORP SUPP BENEFIT - JUVENILE CORRECTIONS			7966	20.71%
S4	PSRS SUPP BENEFIT - PUBLIC SAFETY			7970	53.26%
S5	PSRS SUPP BENEFIT - GAME & FISH			7972	60.09%
S6	PSRS SUPP BENEFIT - AG INVESTIGATORS			7974	145.59%
S7	PSRS SUPP BENEFIT - FIRE FIGHTERS			7976	30.09%
S0	CORP SUPP BENEFIT - CORRECTIONS			7964	19.55%
SB	PSRS SUPP BENEFIT - LIQUOR CONTROL OFFICER			7978	56.54%
SF	PSRS SUPP BENEFIT - STATE PARKS			7980	34.71%
SG	PSRS SUPP BENEFIT - PUBLIC SAFETY DISPATCHERS			7968	15.89%
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	7.65%
D	NTWD EMPLOYER'S ANNUITY			7810	5.00%
E	NTWD DEFINED CONTRIBUTION	7807	2.66%	7808	2.66%

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
SOCIAL SECURITY	up to \$113,700	6.20%	6.20%
MEDICARE	up to \$200,000	1.45%	1.45%
	over \$200,000	2.35%	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
FEDERAL	\$7.25	7/24/09
STATE*	\$7.80	1/1/13

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

OTHER DEDUCTIONS AND EMPLOYER RELATED EXPENSES

EMPLOYER RELATED EXPENSES	EMPLOYEE		EMPLOYER	
	DED	RATE	DED	RATE
UNEMPLOYMENT INSURANCE (SUTA)			T202	0.150%
TECHNOLOGY CHARGE (ADOA ASET)			3800	0.200%
HR PRO RATA			3802	1.070%
ACCUM SICK ERE (RASL)			3804	0.400%
WORKER'S COMPENSATION			3806	varies by job class
COUNSEL SERVICES (AG PRO RATA)			3808	0.000%
HR PRO RATA (PERSONNEL BOARD)			3810	0.030%
PSRS ALT CONTRIBUTION RATE - DPS (007)			7936	14.570%
CORP ALT CONTRIBUTION RATE - DOC (500)			7938	6.000%
EORP ALT CONTRIBUTION RATE - EO&J (415)			7940	19.110%
CORP ALT CONTRIBUTION RATE - DJ (501)			7942	6.000%
CORP ALT CONTRIBUTION RATE - DISP (563)			7944	6.000%
PSRS ALT CONTRIBUTION RATE - G&F (035)			7946	14.570%
PSRS ALT CONTRIBUTION RATE - AGI (151)			7948	14.570%
PSRS ALT CONTRIBUTION RATE - FIRE (119)			7950	14.570%
PSRS ALT CONTRIBUTION RATE - LIQ (164)			7952	14.570%
PSRS ALT CONTRIBUTION RATE - PARK (204)			7954	14.570%
ASRS ALT CONTRIBUTION RATE - ASRS			7956	8.640%