

PAYROLL TAX TABLES AND EMPLOYEE AND EMPLOYER RELATED EXPENSE RATES

Updated: Dec 17, 2010

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

Effective: Jan 1, 2011

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	\$81	.....	\$0
Over	But not over -		of excess over -
\$81	- \$408	10%	\$81
\$408	- \$1,408	plus 15%	\$408
\$1,408	- \$3,296	plus 25%	\$1,408
\$3,296	- \$6,788	plus 28%	\$3,296
\$6,788	- \$14,663	plus 33%	\$6,788
\$14,663	.....	plus 35%	\$14,663

(b) MARRIED person

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not Over	\$304	.....	\$0
Over	But not over -		of excess over -
\$304	- \$958	10%	\$304
\$958	- \$2,958	plus 15%	\$958
\$2,958	- \$5,663	plus 25%	\$2,958
\$5,663	- \$8,469	plus 28%	\$5,663
\$8,469	- \$14,887	plus 33%	\$8,469
\$14,887	.....	plus 35%	\$14,887

To determine tax liability, deduct the following from gross pay: number of withholding allowances X 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. **\$142.31**

RETIREMENT PLAN DEDUCTIONS

CODE	RETIREMENT PLAN	EMPLOYEE	EMPLOYER
1	PLAN-ASRS	9.60%	9.60%
2	JUVENILE CORRECTIONS (501)	8.41%	7.46%
3	ELECTED OFFICIALS & JUDGES (415)	7.00%	17.42%
4	PUBLIC SAFETY (007)	2.65%	33.82%
5	GAME & FISH (035)	7.65%	40.63%
6	AG INVESTIGATORS (151)	7.65%	81.75%
7	FIRE FIGHTERS (119)	7.65%	16.92%
8	T.I.A.A./VALIC	7.00%	7.00%
9	NO RETIREMENT	0%	0%
0	CORRECTIONS (500)	8.41%	8.37%
A	CAPITOL POLICE (160)	7.65%	12.86%
B	LIQUOR CONTROL OFFICER (164)	7.65%	31.03%
C	SYSTEM-ASRS	7.00%	7.59%
D	EMPLOYER'S ANNUITY	N/A	5.00%
E	DEFINED CONTRIBUTION	2.66%	2.66%
F	STATE PARKS (204)	7.65%	14.66%
G	PUBLIC SAFETY DISPATCHERS (563)	7.96%	6.51%

STATE WITHHOLDING

STATE TAX ID NUMBER 07-0454000

Comments: Effective Jan 1, 2011, strikethrough items are dropped, new 0.8% added.

PR 14 ARIZONA FORMULA	% of Gross Taxable Wages	
10	= 5.1%	Optional.
11	= 4.2%	Optional.
12	= 3.6%	Optional.
13	= 2.7%	Optional. (Default for new employees who don't complete a form)
14	= 1.8%	Optional. Optional. (Default for \$15,000 or More)
9	= 1.3%	Optional. Not available if annual comp is \$15,000 or more. (Default for under \$15,000)
15	= 0.8%	Optional.
8	= 0.0%	Only available if employee had no tax liability last year and does not expect to have any tax liability this year.

FICA (SOCIAL SECURITY AND MEDICARE) TAXES

	WAGES SUBJECT*	EMPLOYEE	EMPLOYER
SOCIAL SECURITY	Max \$106,800	4.20%	6.20%
MEDICARE	All Applicable wages	1.45%	1.45%

*To determine taxable Social Security 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)	effective 10/1/2010	0.650%
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.		0.250%
7509	LTD A.S.R.S.	0.250%	