



October 13, 2020

**TO:** Business, Payroll and Personnel Administrators  
Los Angeles County School and Community College Districts  
Charter Schools and Other Local Educational Agencies

**FROM:** Laura Gutierrez, HRS Coordinator  
April R. Casey, Payroll Systems Coordinator  
District Personnel Information Services  
Division of School Financial Services

**SUBJECT: Changes to the Human Resource System – Payroll Tax Status Screen 01/030**

In December 2019, the Internal Revenue Service (IRS) officially released a redesigned IRS Form W-4 with major revisions. Informational Bulletin #[5114](#) (December 26, 2019) provided details on these significant revisions and guidance for districts to follow until programming changes in the Human Resource System (HRS) were complete.

This bulletin details changes to HRS, which support these new tax reporting requirements. Changes to the functionality of the Employee Data Base (EDB) Payroll Tax Status Screen 01/030, and new system messages/edits related to the new tax codes, will look and function differently. These changes become effective on Monday October 12<sup>th</sup> and **this information should be shared with all HRS users in your district or agency.**

**New Functionality, New Look:**

In order to help prevent user error with payroll tax calculations, we have modified the HRS 01/030 screen by adding new fields, programming and system messages. Users will be able to make changes to all federal fields on the screen except when claiming federally exempt, which will now only require and allow two fields to be updated.

```

** PER - PAYROLL TAX STATUS - UPD **                                0130
SW4929935  NEWHIRE,EMPLOYEE                                EMPL STATUS: ACTIVE
                                                           FED W4 METHOD:  _
                                                           NEW FED TAX-EXEMPT:  _

-- TAXING INFORMATION --
FEDERAL: OLD ALLOW:  _0  TAX MARITAL STATUS:  S  OLD ADDL W/HOLDING:  _
STATE: REG ALLOW:  _0  TAX MARITAL STATUS:  S  ADDITIONAL W/HOLDING:  _
                                                           STATE ADDITIONAL ALLOW:  _
SUPPLEMENTAL TAXING OPTN:  _  SDI COVERAGE:  _
                                                           SUI EXEMPTION:  _
                                                           W/C EXEMPTION:  _
REQUEST W2:  _

PRIMARY JOB: 1
JOB PAY CYCLES  1:    2:    3:    4:    5:    6:    7:    8:    9:

-- PAYMENT DISPOSITION --
PAY LOCATION: 002 ADMINISTRATION                                2. MULTIPLE JOBS:  _

3. CLAIM DEP CR  4A. OTHER INCOME  4B. DEDUCTIONS  4C. EXTRA WITHHOLD
$  _  $  _  $  _  $  _

(002) - ENTER YOUR CHANGES.
TRANS: 030      EID: SW4929935      JOB: 1      DISTRICT 00111

```

### Basic Navigation:

Upon first entering the screen, all fields will be available for updating. All W-4 changes made January 1, 2020, or later must be entered using the word “NEW”. Either a “Y” or “N” must be entered in the “New Fed Tax-Exempt” field. Once these new fields have been populated, users should hit the “Enter” key. HRS will then apply programming to ‘lock’ the “Federal Old Allow” and “Old Addl Withholding” fields and additional data entry will be prohibited. This new programming ensures taxes will be processed using the new tax rates.

### Confirmation of the New Calculation Method:

Users must enter a “Y” as a confirmation and hit “Enter” a second time in order to save and store the information in the HRS database. This step, and the new programming, ensures that payroll taxes will be processed based on the new 2020 IRS W-4 Form stipulations, and related tax tables.

### No Action Required in Certain Circumstances:

No action is required for employees hired before January 1, 2020, who have not requested and submitted an updated 2020 W-4. Employee allowances and additional withholdings remain in place and are calculated utilizing the pre-2020 payroll taxation calculation method. Additionally, no changes were made to the functionality of the State Tax fields and they will continue to function as before.

### Employees Claiming Exempt:

When newly indicating “Exempt”, HRS users must enter “New” in the “Fed W4 Method” field and must enter “Y” in the “New Fed Tax-Exempt” field. **No other Federal input is required.** Please note: When claiming “Exempt” under the new tax rules, employers will not be allowed access to the “Extra Withhold” field for “Box 4C”. See attached example below.

### Importance of the Multiple Jobs Field:

The HRS field labeled “2. Multiple Jobs” allows the system to know whether to tax at the “Standard” or “**Multiple Job**” Tax Rate. An “N” in this field will tax at the “Standard” rate and a “Y” will indicate higher overall earnings (**multiple jobs or earners**) and tax at the “**Multiple Job**” tax rate. Please see Attachment 1 for the updated “Year 2020 Tax Rate” chart.

### **Reverting to the Old W-4 (prior to 2020) Calculation Method:**

Users may encounter the uncommon circumstance of needing to revert back to the prior method of calculation. The “Federal Old Allow” and “Old Addl W/Holding” fields are still available for use if updates, for example, were inadvertently made to the *wrong employee record*. Programming is in place to prevent users from unintentionally reverting to the old method. If a user wishes to revert to the old method, a confirmation message will require verification.

To revert back to the old method, a user will enter “Old” in the “Fed W4 Method” field and “N” in the “New Fed Tax-Exempt” field. The user should then hit “Enter” which will produce a new HRS Message, “Enter “O” To Override the New W4 Taxation Formula”. This will unlock the old Federal Taxation fields and allow users to enter data. Users should then hit “Enter” and save their changes in order to store and update the screen. See attached example, below.

### **Updated Reports:**

Changes have also been made to two HRS reports, allowing users to review the W-4 taxation that was in place for each employee at the time payroll produced.

AIMS140 – Tax Change Register  
PAYR095W – Payroll Tax Withholding

Examples of these reports are included as Attachment 2 and 3, and can be found in RAD as a supplement to the current reports already in use. **The new PAYR095W is located at the end of the “PAYR095B – Payroll Audit Register – Bundled Reports”.**

### **Next Steps:**

Districts can immediately input any 2020 IRS Form W-4s they have collected this year from employees. Attached to this bulletin are illustrations and examples of the new functions and programming in place. Districts, especially those utilizing an ESA cycle, should consider timing of changes as taxation will aggregate back for the month.

### **Resources:**

LACOE Informational Bulletin #5114 – “New 2020 Internal Revenue Service (IRS) Form W-4”

<https://www.lacoe.edu/Portals/0/zBulletins/5114.pdf>

Employee’s Withholding Certificate – IRS Form W-4 (2020)

<https://www.irs.gov/pub/irs-pdf/fw4.pdf>

### **Questions:**

If you have any questions regarding this bulletin, please contact April Casey by email at [casey\\_april@lacoe.edu](mailto:casey_april@lacoe.edu) or Laura Gutierrez by e-mail at [gutierrez\\_laura@lacoe.edu](mailto:gutierrez_laura@lacoe.edu).

If you need assistance using the HRS system and/or enhanced functionality, please contact the Employee Services Unit via email at [SFSEmployeeservices@lacoe.edu](mailto:SFSEmployeeservices@lacoe.edu). If you need assistance with payroll tax calculations, contact [SFS\\_Payroll\\_Support@lacoe.edu](mailto:SFS_Payroll_Support@lacoe.edu).

## New HRS Payroll Tax Screen 01/030

```

** PER - PAYROLL TAX STATUS - UPD **                                0130
SW4929935    NEWHIRE,EMPLOYEE                                EMPL STATUS: ACTIVE
                                                         FED W4 METHOD: ____
                                                         NEW FED TAX-EXEMPT: _

-- TAXING INFORMATION --

FEDERAL: OLD ALLOW: _0    TAX MARITAL STATUS: S    OLD ADDL W/HOLDING: ____
STATE: REG ALLOW: _0    TAX MARITAL STATUS: S    ADDITIONAL W/HOLDING: ____
                                                         STATE ADDITIONAL ALLOW: ____
SUPPLEMENTAL TAXING OPTN: _    SDI COVERAGE: _
                                                         SUI EXEMPTION: _
REQUEST W2: _    W/C EXEMPTION: _

PRIMARY JOB: 1
JOB PAY CYCLES  1:    2:    3:    4:    5:    6:    7:    8:    9:

-- PAYMENT DISPOSITION --

PAY LOCATION: 002 ADMINISTRATION                                2. MULTIPLE JOBS: _

3. CLAIM DEP CR    4A. OTHER INCOME    4B. DEDUCTIONS    4C. EXTRA WITHHOLD
$ ____            $ ____            $ ____            $ ____

(002) - ENTER YOUR CHANGES.
TRANS: 030    EID: SW4929935    JOB: 1    DISTRICT 00111
    
```

1. **FED W4 METHOD:** Users must enter “New” if the employee is making a change or “Old” if reverting back to the old method (only applicable in the case of an error)
2. **NEW FED TAX-EXEMPT:** Enter a “Y” if the employee is claiming “Exempt” on the 2020 W-4 Form or “N” if the employee is not claiming “Exempt.”
3. **Hit “Enter”** to lock the old/prior “Federal: Old Allow” and “Old Addl W/Holding” fields if “New” is entered on the FED W4 METHOD field.
4. If “New”, user may now enter information in the following new fields based on completion of the new W-4 Form. Not all fields are required. Review the 2020 IRS Form W-4 instructions for guidance:
  - a. **Item “2: Multiple Jobs”** – Enter “Y” or “N”
    - i. Leave blank if the employee is claiming “Exempt”
  - b. **Item “3: Claim Dep Cr”** – Enter whole dollar amount if applicable
  - c. **Item “4A: Other Income”** – Enter whole dollar amount if applicable
  - d. **Item “4B: Deductions”** – Enter whole dollar amount if applicable
  - e. **Item “4C: Extra Withhold”** – Enter whole dollar amount if applicable

**Reminder:** All W-4 changes effective January 1, 2020 or later must use the new W-4 form and must be entered utilizing the new fields.

### New HRS Payroll Tax Screen 01/030 – System Message

```
SW4929935  NEWHIRE,EMPLOYEE  ** PER - PAYROLL TAX STATUS - UPD ** 0130
EMPL STATUS: ACTIVE
FED W4 METHOD: NEW
NEW FED TAX-EXEMPT: Y

-- TAXING INFORMATION --
FEDERAL: OLD ALLOW: 5 TAX MARITAL STATUS: S OLD ADDL W/HOLDING: 123.00
STATE: REG ALLOW: 0 TAX MARITAL STATUS: S ADDITIONAL W/HOLDING:
STATE ADDITIONAL ALLOW:
SUPPLEMENTAL TAXING OPTN: A SDI COVERAGE:
REQUEST W2: _ SUI EXEMPTION:
W/C EXEMPTION: _

PRIMARY JOB: 1
JOB PAY CYCLES 1: 2: 3: 4: 5: 6: 7: 8: 9:

-- PAYMENT DISPOSITION --
PAY LOCATION: 002 ADMINISTRATION 2. MULTIPLE JOBS: _
3. CLAIM DEP CR 4A. OTHER INCOME 4B. DEDUCTIONS 4C. EXTRA WITHHOLD
$ $ $ $
(1005) - VALUE SHOULD BE ZERO FOR THE NEW METHOD
TRANS: 030 EID: SW4929935 JOB: 1 DISTRICT 00111
```

New system messages are in place to guide users in completing the screen.

Users should grow accustomed to hitting the “Enter” key after updating the new “Fed W4 Method” field. This will enable new programming and lock the old fields from use. Fields “2 - 4C” are now available for use.

If the user does not hit “Enter” immediately and updates or leaves the previous information in place, the system will highlight errors and provide a new edit message in the Message Bar. Users must then follow directions to complete and update the screen successfully.

```
SW4929935  NEWHIRE,EMPLOYEE  ** PER - PAYROLL TAX STATUS - UPD ** 0130
EMPL STATUS: ACTIVE
FED W4 METHOD: NEW
NEW FED TAX-EXEMPT: N

-- TAXING INFORMATION --
FEDERAL: OLD ALLOW: 0 TAX MARITAL STATUS: S OLD ADDL W/HOLDING:
STATE: REG ALLOW: 0 TAX MARITAL STATUS: S ADDITIONAL W/HOLDING:
STATE ADDITIONAL ALLOW:
SUPPLEMENTAL TAXING OPTN: A SDI COVERAGE:
REQUEST W2: _ SUI EXEMPTION:
W/C EXEMPTION: _

PRIMARY JOB: 1
JOB PAY CYCLES 1: 2: 3: 4: 5: 6: 7: 8: 9:

-- PAYMENT DISPOSITION --
PAY LOCATION: 002 ADMINISTRATION 2. MULTIPLE JOBS: Y
3. CLAIM DEP CR 4A. OTHER INCOME 4B. DEDUCTIONS 4C. EXTRA WITHHOLD
$ 2500 $ 40000 $ 3000 $ 123

(001) - PLEASE REVIEW DATA ON SCREEN. OK TO PROCEED? Y
TRANS: 030 EID: SW4929935 JOB: 1 DISTRICT 00111
```

## Claiming Exempt Using The New HRS Payroll Tax Screen 01/030

```

** PER - PAYROLL TAX STATUS - UPD **                                0130
SW4929935  NEWHIRE,EMPLOYEE                                EMPL STATUS: ACTIVE
                                                           FED W4 METHOD: NEW
                                                           NEW FED TAX-EXEMPT: Y
-- TAXING INFORMATION --
FEDERAL: OLD ALLOW: 0 TAX MARITAL STATUS: S OLD ADDL W/HOLDING:
STATE: REG ALLOW: 2 TAX MARITAL STATUS: S ADDITIONAL W/HOLDING: 50.00
STATE ADDITIONAL ALLOW:
SUPPLEMENTAL TAXING OPTN: A SDI COVERAGE:
REQUEST W2: SUI EXEMPTION:
W/C EXEMPTION:
PRIMARY JOB: 1
JOB PAY CYCLES 1: 2: 3: 4: 5: 6: 7: 8: 9:
-- PAYMENT DISPOSITION --
PAY LOCATION: 002 ADMINISTRATION
2. MULTIPLE JOBS:
3. CLAIM DEP CR 4A. OTHER INCOME 4B. DEDUCTIONS 4C. EXTRA WITHHOLD
$ $ $ $
(001) - PLEASE REVIEW DATA ON SCREEN. OK TO PROCEED? Y
TRANS: 030 EID: SW4929935 JOB: 1 DISTRICT 00111
    
```

1. Enter "New" in the "Fed W4 Method" field
2. Enter "Y" in the "New Fed Tax-Exempt" field
3. Hit Enter, Save with "Y" and "Enter" again to store changes

```

** PER - PAYROLL TAX STATUS - UPD **                                0130
SW4929935  NEWHIRE,EMPLOYEE                                EMPL STATUS: ACTIVE
                                                           FED W4 METHOD: NEW
                                                           NEW FED TAX-EXEMPT: Y
-- TAXING INFORMATION --
FEDERAL: OLD ALLOW: 0 TAX MARITAL STATUS: S OLD ADDL W/HOLDING:
STATE: REG ALLOW: 2 TAX MARITAL STATUS: S ADDITIONAL W/HOLDING: 50.00
STATE ADDITIONAL ALLOW:
SUPPLEMENTAL TAXING OPTN: A SDI COVERAGE:
REQUEST W2: SUI EXEMPTION:
W/C EXEMPTION:
PRIMARY JOB: 1
JOB PAY CYCLES 1: 2: 3: 4: 5: 6: 7: 8: 9:
-- PAYMENT DISPOSITION --
PAY LOCATION: 002 ADMINISTRATION
2. MULTIPLE JOBS: N
3. CLAIM DEP CR 4A. OTHER INCOME 4B. DEDUCTIONS 4C. EXTRA WITHHOLD
$ 2500 $ 3000 $ 175
(1002) - VALUE IS NOT VALID WITH THE NEW FED TAX EXEMPT
TRANS: 030 EID: SW4929935 JOB: 1 DISTRICT 00111
    
```

New W4 guidelines, **no longer allow** for "Additional Withholding" when claiming "Exempt". Programming has been added to prevent users from entering a dollar amount when entering a "Y" in the "New Fed Tax-Exempt" field.



### Example: Reverting Back To Prior Tax Calculation Method

```

** PER - PAYROLL TAX STATUS - UPD **                                0130
SW4929935    NEWHIRE,EMPLOYEE                                EMPL STATUS: ACTIVE
                                                         FED W4 METHOD: OLD
                                                         NEW FED TAX-EXEMPT: N
-- TAXING INFORMATION --
FEDERAL: OLD ALLOW: 0    TAX MARITAL STATUS: S    OLD ADDL W/HOLDING:
STATE: REG ALLOW: 0    TAX MARITAL STATUS: S    ADDITIONAL W/HOLDING:
                                                         STATE ADDITIONAL ALLOW:
SUPPLEMENTAL TAXING OPTN: A    SDI COVERAGE:
                                                         SUI EXEMPTION:
REQUEST W2: _    W/C EXEMPTION:
PRIMARY JOB: 1
JOB PAY CYCLES  1:    2:    3:    4:    5:    6:    7:    8:    9:
-- PAYMENT DISPOSITION --
PAY LOCATION: 002 ADMINISTRATION    2. MULTIPLE JOBS: Y
3. CLAIM DEP CR    4A. OTHER INCOME    4B. DEDUCTIONS    4C. EXTRA WITHHOLD
$ 2500    $ 40000    $ 3000    $ 123
(1001) - ENTER "O" TO OVERRIDE NEW W4 TAXATION FORMULA    0
TRANS: 030    EID: SW4929935    JOB: 1    DISTRICT 00111

```

Once a new 2020 Form W-4 has been submitted, districts should only modify the screen using the new fields. The only exception is if a user accidentally updates the wrong employee record and the employee needs to be corrected back to the previous information.

To revert back to the prior calculation method, users shall enter “Old” in the “Fed W4 Method” field and hit “Enter.” A new warning message will let users know they are overriding the new taxation method. “Enter “O” To Override New W4 Taxation Formula”. User must enter an “O” in the Action Field and hit the “Enter” key to unlock the “Federal Old Allow” and “Old Addl W/Holding” fields to re-enter the previous (correct) information.

Approved:  
Sean Lewis, Assistant Director  
Division of School Financial Services

LG/AC:sm  
Attachments

SFS-A-18-2020-2021

# YEAR 2020 TAX RATES

and Other Employee Deductions

## FEDERAL ANNUAL TAX RATES

### 2020 Percentage Method Tables

STANDARD Withholding Rate Schedules (Use these if the Form W-4 is from 2019 or earlier, or if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 is NOT checked.)				
If the Adjusted Annual Wage Amount is		The tentative amount to withhold is...		
At least...	But less than...	of the amount that exceeds		
A	B	C	D	E
Married Filing Jointly				
\$0	\$11,900	\$0.00	plus 0%	\$0
\$11,900	\$31,650	\$0.00	plus 10%	\$11,900
\$31,650	\$92,150	\$1,975.00	plus 12%	\$31,650
\$92,150	\$182,950	\$9,235.00	plus 22%	\$92,150
\$182,950	\$338,500	\$29,211.00	plus 24%	\$182,950
\$338,500	\$426,600	\$66,543.00	plus 32%	\$338,500
\$426,600	\$633,950	\$94,735.00	plus 35%	\$426,600
\$633,950		\$167,307.50	plus 37%	\$633,950
Single or Married Filing Separately				
\$0	\$3,800	\$0.00	plus 0%	\$0
\$3,800	\$13,675	\$0.00	plus 10%	\$3,800
\$13,675	\$43,925	\$987.50	plus 12%	\$13,675
\$43,925	\$89,325	\$4,617.50	plus 22%	\$43,925
\$89,325	\$167,100	\$14,605.50	plus 24%	\$89,325
\$167,100	\$211,150	\$33,271.50	plus 32%	\$167,100
\$211,150	\$522,200	\$47,367.50	plus 35%	\$211,150
\$522,200		\$156,235.00	plus 37%	\$522,200
Head of Household				
\$0	\$10,050	\$0.00	plus 0%	\$0
\$10,050	\$24,150	\$0.00	plus 10%	\$10,050
\$24,150	\$63,750	\$1,410.00	plus 12%	\$24,150
\$63,750	\$95,550	\$6,162.00	plus 22%	\$63,750
\$95,550	\$173,350	\$13,158.00	plus 24%	\$95,550
\$173,350	\$217,400	\$31,830.00	plus 32%	\$173,350
\$217,400	\$528,450	\$45,926.00	plus 35%	\$217,400
\$528,450		\$154,793.50	plus 37%	\$528,450

MULTIPLE JOB Withholding Rate Schedules (Use these if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 IS checked.)				
If the Adjusted Annual Wage Amount is		The tentative amount to withhold is...		
At least...	But less than...	of the amount that exceeds		
A	B	C	D	E
Married Filing Jointly				
\$0	\$12,400	\$0.00	plus 0%	\$0
\$12,400	\$22,275	\$0.00	plus 10%	\$12,400
\$22,275	\$52,525	\$987.50	plus 12%	\$22,275
\$52,525	\$97,925	\$4,617.50	plus 22%	\$52,525
\$97,925	\$175,700	\$14,605.50	plus 24%	\$97,925
\$175,700	\$219,750	\$33,271.50	plus 32%	\$175,700
\$219,750	\$323,425	\$47,367.50	plus 35%	\$219,750
\$323,425		\$83,653.75	plus 37%	\$323,425
Single or Married Filing Separately				
\$0	\$6,200	\$0.00	plus 0%	\$0
\$6,200	\$11,138	\$0.00	plus 10%	\$6,200
\$11,138	\$26,263	\$493.75	plus 12%	\$11,138
\$26,263	\$48,963	\$2,308.75	plus 22%	\$26,263
\$48,963	\$87,850	\$7,302.75	plus 24%	\$48,963
\$87,850	\$109,875	\$16,635.75	plus 32%	\$87,850
\$109,875	\$265,400	\$23,683.75	plus 35%	\$109,875
\$265,400		\$78,117.50	plus 37%	\$265,400
Head of Household				
\$0	\$9,325	\$0.00	plus 0%	\$0
\$9,325	\$16,375	\$0.00	plus 10%	\$9,325
\$16,375	\$36,175	\$705.00	plus 12%	\$16,375
\$36,175	\$52,075	\$3,081.00	plus 22%	\$36,175
\$52,075	\$90,975	\$6,579.00	plus 24%	\$52,075
\$90,975	\$113,000	\$15,915.00	plus 32%	\$90,975
\$113,000	\$268,525	\$22,963.00	plus 35%	\$113,000
\$268,525		\$77,396.75	plus 37%	\$268,525

The IRS encourages everyone to use their Tax Withholding Estimator located at <https://www.irs.gov/individuals/tax-withholding-estimator>. The tables above will be utilized in the estimator after January 1, 2020.

**OVER FOR CALIFORNIA STATE ANNUAL TAX RATES AND OTHER RATES**



# CALIFORNIA STATE ANNUAL TAX RATES

Rates apply to *annual* taxable earnings (annual gross earnings less salary reductions) as follows:

- a) \$0 tax if annual taxable earnings are equal to or less than  
 \$15,042 if SINGLE or MARRIED — 0 or 1 exemption  
 \$30,083 if UNMARRIED HEAD of HOUSEHOLD or  
 MARRIED—2 or more exemptions
- b) Apply rate to annual taxable earnings less standard deduction and less  
 \$1,000 for each Estimated Deduction Allowance  
 Standard deduction  
 MARRIED — 0 or 1 exemption \$4,537  
 2 or more exemptions \$9,074  
 SINGLE — \$4,537  
 UNMARRIED HEAD of HOUSEHOLD — \$9,074
- c) Personal allowance credit for Single, Married, and Head of Household  
 0 Allowance — \$0  
 1 or More Allowances — \$134.20 for each allowance

## SINGLE, MARRIED WITH DUAL INCOME, or MARRIED WITH MULTIPLE EMPLOYERS

If the taxable income is:				Of amount over—	
Over—	But not over—	Computed tax is:			
\$ 0 —	\$ 8,809 . .	\$ 0.00 plus 1.10%	—	\$ 0	
\$ 8,809 —	\$ 20,883 . .	\$ 96.90 plus 2.20%	—	\$ 8,809	
\$ 20,883 —	\$ 32,960 . .	\$ 362.53 plus 4.40%	—	\$ 20,883	
\$ 32,960 —	\$ 45,753 . .	\$ 893.92 plus 6.60%	—	\$ 32,960	
\$ 45,753 —	\$ 57,824 . .	\$ 1,738.26 plus 8.80%	—	\$ 45,753	
\$ 57,824 —	\$ 295,373 . .	\$ 2,800.51 plus 10.23%	—	\$ 57,824	
\$ 295,373 —	\$ 354,445 . .	\$ 27,101.77 plus 11.33%	—	\$ 295,373	
\$ 354,445 —	\$ 590,742 . .	\$ 33,794.63 plus 12.43%	—	\$ 354,445	
\$ 590,742 —	\$1,000,000 . .	\$ 63,166.35 plus 13.53%	—	\$ 590,742	
\$1,000,000 and over . . . . .		\$118,538.96 plus 14.63%	—	\$1,000,000	

## MARRIED person —

If the taxable income is:				Of amount over—	
Over—	But not over—	Computed tax is:			
\$ 0 —	\$ 17,618 . .	\$ 0.00 plus 1.10%	—	\$ 0	
\$ 17,618 —	\$ 41,766 . .	\$ 193.80 plus 2.20%	—	\$ 17,618	
\$ 41,766 —	\$ 65,920 . .	\$ 725.06 plus 4.40%	—	\$ 41,766	
\$ 65,920 —	\$ 91,506 . .	\$ 1,787.84 plus 6.60%	—	\$ 65,920	
\$ 91,506 —	\$ 115,648 . .	\$ 3,476.52 plus 8.80%	—	\$ 91,506	
\$ 115,648 —	\$ 590,746 . .	\$ 5,601.02 plus 10.23%	—	\$ 115,648	
\$ 590,746 —	\$ 708,890 . .	\$ 54,203.55 plus 11.33%	—	\$ 590,746	
\$ 708,890 —	\$1,000,000 . .	\$ 67,589.27 plus 12.43%	—	\$ 708,890	
\$1,000,000 —	\$1,181,484 . .	\$103,774.24 plus 13.53%	—	\$1,000,000	
\$1,181,484 and over . . . . .		\$128,329.03 plus 14.63%	—	\$1,181,484	

## UNMARRIED/HEAD OF HOUSEHOLD—

If the taxable income is:				Of amount over—	
Over—	But not over—	Computed tax is:			
\$ 0 —	\$ 17,629 . .	\$ 0.00 plus 1.10%	—	\$ 0	
\$ 17,629 —	\$ 41,768 . .	\$ 193.92 plus 2.20%	—	\$ 17,629	
\$ 41,768 —	\$ 53,843 . .	\$ 724.98 plus 4.40%	—	\$ 41,768	
\$ 53,843 —	\$ 66,636 . .	\$ 1,256.28 plus 6.60%	—	\$ 53,843	
\$ 66,636 —	\$ 78,710 . .	\$ 2,100.62 plus 8.80%	—	\$ 66,636	
\$ 78,710 —	\$ 401,705 . .	\$ 3,163.13 plus 10.23%	—	\$ 78,710	
\$ 401,705 —	\$ 482,047 . .	\$ 36,205.52 plus 11.33%	—	\$ 401,705	
\$ 482,047 —	\$ 803,410 . .	\$ 45,308.27 plus 12.43%	—	\$ 482,047	
\$ 803,410 —	\$1,000,000 . .	\$ 85,253.69 plus 13.53%	—	\$ 803,410	
\$1,000,000 and over . . . . .		\$111,852.32 plus 14.63%	—	\$1,000,000	

For detailed information on how to calculate your California State Withholding, review the EDD's "California Withholding Schedules for 2020 (Method B – Exact Calculation Method)" publication located at [https://www.edd.ca.gov/pdf\\_pub\\_ctr/20methb.pdf](https://www.edd.ca.gov/pdf_pub_ctr/20methb.pdf).

## SALARY REDUCTIONS

Salary reductions which reduce taxable earnings include Employee contributions to:

Deferred Tax Sheltered Annuity (403b/TSA)    Deferred Compensation (457b)  
 Employee portion of CalSTRS/CalPERS    Section 125 Plan benefits  
 Alternative Retirement Plans

Elective deferrals for 403b and 457b plans have an annual limit of \$19,500 for 2020. Catch-up contributions apply in some circumstances.

## OTHER RATES

OASDI Tax Rate— <i>Employee and Employer</i> ( <i>Not including Medicare</i> )	6.2 percent
OASDI maximum wage base— <i>Employee and Employer</i>	\$137,700.00
Maximum OASDI contribution— <i>Employee and Employer</i>	\$8,537.40
Medicare Tax Rate	1.45 percent
Additional Medicare Tax— <i>Employee wages over \$200,000</i>	0.90 percent
Medicare maximum wage base	No limit
Medicare maximum contribution	No limit
School Employees Fund SUI Rate (FY19-20)	0.05 percent
CA Disability Insurance (SDI)	1.0 percent
SDI maximum wage base	\$122,909.00
CalSTRS/CalPERS	See employer
IRS Standard Mileage Rate (1-1-20)	57.5 cents per mile
Federal Supplemental Tax Rate	22 percent
State Supplemental Tax Rate	6.6 percent
State Minimum Wage— <i>More than 26 Employees</i>	\$13.00/hr.

## Attachment 2

### Tax Change Register – AIMS140W

AIMS140W/PP1820XX/032188

PERSONNEL/PAYROLL/RETIREMENT

PAGE NO: 1

RUN TIME: 00:18:05

DATA BASE AUDIT SERIES

RUN DATE: 09/13/20

#### TAX CHANGE REGISTER

DISTRICT:

EMPLOYEE IDENT.	EMPLOYEE NAME	ELMT NO	ELEMENT DESCRIPTION	EMPLOYEE-TYPE N PREVIOUS CONTENT	CURRENT CONTENT	ACTION DATE
SW4929935	NEWHIRE, EMPLOYEE					
RT20		03X0	FED TX EXEMPTION		N	09/13/20
		03X1	FED TX MAR STAT		S	
		03X2	MULTIPLE JOBS IND		Y	
		03X3	CLAIM DEPENDENTS CR	0000000	0002500	
		03X4	OTHER INCOME	0000000	0040000	
		03X5	DEDUCTIONS	0000000	0003000	
		03X6	EXTRA WITHHOLDING	0000000	0000123	
		0301	FED TX MAR STAT		S	
		0302	FED REG ALLOW		00	
		0304	STATE MAR STAT		S	
		0305	STATE REG ALLOW		02	
		0306	ST ADDL ALLOW		00	
		0322	FED ADDL W/HOLD		0.00	
		0323	STA ADDL W/HOLD		50.00	
		0324	SUPP TAX OPTION		A	
		0131	PAY LOCATION		002	

Attachment 2:

Info. Bul. No. 5281

SFS-A18-2020-2021

## Attachment 3

## Payroll Tax Withholding Report – PAYR095W

PAYR095W/PP4400W4/111503				PERSONEL/PAYROLL/RETIREMENT SYSTEM							PAGE NO		4		
SCHEDULE EID ENDING 09/08/20				PAYROLL TAX WITHHOLDING											
RUN TIME 05:17:13				DIST:											
CLASSIFIED															
		2)		3)		4A)		4B)		4C)					
EID	NAME	W4 TAX METHOD	FWT STAT (N)	MULT JOBS (N)	CLAIM DEPEND CREDITS	OTHER INCOME	OTHER DED	EXTRA W/H	EXMPT (N)	FWT STAT (OLD)	FWT EXTRA W/H (OLD)	SWT STAT	SWT EXTRA W/H		
		OLD								S-02	0	S-02	0		
		OLD								M-05	0	M-05	0		
		OLD								S-02	0	S-02	0		
		OLD								M-00	0	M-00	0		
		NEW	S	N	2,500	0	3,000	75	N			S-02	50		
		OLD								M-10	0	M-10	0		
		NEW	M	Y	0	0	3,000	100	N			M-05	50		
		NEW	H	N	2,500	30,000	3,000	75	N			H-01	50		
		NEW	S		0	0	0	0	Y			S-02	0		
		OLD								S-09	0	S-09	0		
		OLD								S-06	100	S-06	25		
		NEW	M	N	2,500	30,000	3,000	75	N			M-02	50		
		OLD								S-06	0	S-06	0		
		NEW	S	Y	2,500	0	3,000	0	N			S-01	0		
		OLD								S-07	0	S-05	0		
		NEW	S	Y	2,500	30,000	2,000	75	N			S-02	50		
		OLD								M-02	100	M-02	100		
		NEW	M	Y	2,500	80,000	3,000	75	N			M-00	50		
		NEW	H	N	4,000	0	5,000	150	N			H-06	100		
		NEW	S	N	0	0	3,000	75	N			S-00	0		
		OLD								M-04	0	M-04	0		
		OLD								S-01	0	S-01	0		
		OLD								S-00	0	S-00	0		
		OLD								S-01	0	S-01	0		
		NEW	H	Y	2,500	70,000	3,000	75	N			H-00	50		
		NEW	S		0	0	0	0	Y			S-99	0		
		OLD								S-00	0	S-00	0		
		OLD								S-00	50	S-00	50		
		OLD								M-05	0	M-05	0		
		OLD								M-01	0	M-01	0		
		OLD								S-02	50	S-02	50		
		OLD								S-01	0	S-01	0		
		OLD								S-00	0	S-00	0		
		NEW	S		0	0	0	0	Y			S-00	0		
		OLD								S-01	0	S-01	0		