**FEDERAL ANNUAL TAX RATES**

*Table A*

Rates are applied to *annual* taxable earnings* (annual gross earnings less salary reductions) less $3,900 times number of exemptions claimed.

**SINGLE person — including HEAD OF HOUSEHOLD**

If the amount of wages (after subtracting withholding allowances) is:

- Not over $2,200
- Over $2,200

<table>
<thead>
<tr>
<th>Over—</th>
<th>But not over</th>
<th>Computed tax is:</th>
<th>Of excess over—</th>
</tr>
</thead>
<tbody>
<tr>
<td>$2,200</td>
<td>$11,125</td>
<td>$0.00 plus 10.0%—$2,200</td>
<td></td>
</tr>
<tr>
<td>$11,125</td>
<td>$38,450</td>
<td>$892.50 plus 15.0%—$11,125</td>
<td></td>
</tr>
<tr>
<td>$38,450</td>
<td>$90,050</td>
<td>$4,991.25 plus 25.0%—$38,450</td>
<td></td>
</tr>
<tr>
<td>$90,050</td>
<td>$185,450</td>
<td>$17,891.25 plus 28.0%—$90,050</td>
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</tr>
<tr>
<td>$185,450</td>
<td>$400,550</td>
<td>$44,603.25 plus 33.0%—$185,450</td>
<td></td>
</tr>
<tr>
<td>$400,550</td>
<td>$402,200</td>
<td>$115,568.25 plus 35.0%—$400,550</td>
<td></td>
</tr>
<tr>
<td>$402,200</td>
<td>$1,000,000</td>
<td>$116,163.75 plus 39.6%—$402,200</td>
<td></td>
</tr>
</tbody>
</table>

**MARRIED person**

If the amount of wages (after subtracting withholding allowances) is:

- Not over $8,300
- Over $8,300

<table>
<thead>
<tr>
<th>Over—</th>
<th>But not over</th>
<th>Computed tax is:</th>
<th>Of excess over—</th>
</tr>
</thead>
<tbody>
<tr>
<td>$8,300</td>
<td>$26,150</td>
<td>$0.00 plus 10.0%—$8,300</td>
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</tr>
<tr>
<td>$26,150</td>
<td>$80,800</td>
<td>$1,785.00 plus 15.0%—$26,150</td>
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</tr>
<tr>
<td>$80,800</td>
<td>$154,700</td>
<td>$9,825.50 plus 25.0%—$80,800</td>
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</tr>
<tr>
<td>$154,700</td>
<td>$231,350</td>
<td>$28,457.50 plus 28.0%—$154,700</td>
<td></td>
</tr>
<tr>
<td>$231,350</td>
<td>$406,650</td>
<td>$49,919.50 plus 33.0%—$231,350</td>
<td></td>
</tr>
<tr>
<td>$406,650</td>
<td>$458,300</td>
<td>$107,768.50 plus 35.0%—$406,650</td>
<td></td>
</tr>
<tr>
<td>$458,300</td>
<td>$1,000,000</td>
<td>$125,846.00 plus 39.6%—$458,300</td>
<td></td>
</tr>
</tbody>
</table>

**OTHER RATES**

- **OASDI Tax Rate**—Employee and Employer (Not including Medicare) 6.2 percent
- **OASDI maximum wage base**—Employee and Employer $113,700.00
- **Maximum OASDI contribution**—Employee and Employer $7,049.40
- **Medicare Tax Rate** 1.45 percent
- **Additional Medicare Tax**—Employee wages over $200,000 0.90 percent
- **Medicare maximum contribution** No limit
- **SEF U.I. Rate (FY12-13)** 1.10 percent
- **CA Disability Insurance (SDI & FTDI)** 1.0 percent
- **SDI maximum wage base** $100,880.00
- **CalSTRS/CalPERS** See employer
- **IRS Standard Mileage Rate (1-1-13)** 56.5 cents per mile
- **Federal Supplemental Tax Rate** 25 percent
- **State Supplemental Tax Rate** 6.6 percent

**STATE ANNUAL TAX RATES**

*Table B*

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

- **SINGLE, MARRIED WITH DUAL INCOME, or MARRIED WITH MULTIPLE EMPLOYERS**
  - If the taxable income is:
    - Not over $0
    - Over $0

- **UNMARRIED HEAD OF HOUSEHOLD**
  - If the taxable income is:
    - Not over $0
    - Over $0

**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

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*See reverse side for calculation of annual taxable earnings.

**Estimated deductions** are not the same as the personal allowances on Form DE-4, California "Employee's Withholding Allowance Certificate." Apply personal allowances credit only in step (c) of the computation.

***Credit is for personal allowances only; exclude estimated deduction allowances.

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