### 2017 Federal Annual Tax Rates

**Table A**

Rates are applied to annual taxable earnings* (annual gross earnings less salary reductions) less $4,050 times number of exemptions claimed.

#### SINGLE person — including HEAD OF HOUSEHOLD

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

- Not over $2,300
- Over
- But not over $11,625
- $11,625 — $40,250
- $40,250 — $94,200
- $94,200 — $193,950
- $193,950 — $419,000
- $419,000 — $420,700
- $420,700 — $1,000,000
- $1,000,000 and over

<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>$2,300</td>
<td>—</td>
<td>$0.00 plus 10.0%</td>
<td>$2,300</td>
</tr>
<tr>
<td>$11,625</td>
<td>—</td>
<td>$932.50 plus 15.0%</td>
<td>$11,625</td>
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<td>$40,250</td>
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<td>$5,226.25 plus 25.0%</td>
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<td>$94,200</td>
<td>—</td>
<td>$18,713.75 plus 28.0%</td>
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<tr>
<td>$193,950</td>
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<td>$46,643.75 plus 33.0%</td>
<td>$193,950</td>
</tr>
<tr>
<td>$419,000</td>
<td></td>
<td>$120,910.25 plus 35.0%</td>
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<tr>
<td>$420,700</td>
<td></td>
<td>$121,505.25 plus 39.6%</td>
<td>$420,700</td>
</tr>
</tbody>
</table>

#### MARRIED person

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

- Not over $8,650
- Over
- But not over $27,300
- $27,300 — $161,750
- $161,750 — $242,000
- $242,000 — $420,700
- $420,700 — $1,000,000
- $1,000,000 and over

<table>
<thead>
<tr>
<th>Over —</th>
<th>But not over —</th>
<th>Computed tax is:</th>
<th>Of excess over —</th>
</tr>
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<td>$8,650</td>
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<td>$1,865.00 plus 15.0%</td>
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<td>$161,750</td>
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<td>$11,728.00 plus 33.0%</td>
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<td>$242,000</td>
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<td>$24,494.00 plus 35.0%</td>
<td>$242,000</td>
</tr>
<tr>
<td>$420,700</td>
<td></td>
<td>$113,628.00 plus 39.6%</td>
<td>$420,700</td>
</tr>
</tbody>
</table>

#### OTHER RATES

- OASDI Tax Rate — Employee and Employer: 6.2 percent (Not including Medicare)
- OASDI maximum wage base — Employee and Employer: $128,400.00
- Maximum OASDI contribution — Employee and Employer: $7,960.80
- Medicare Tax Rate: 1.45 percent
- Additional Medicare Tax — Employee wages over $200,000: 0.9 percent
- Medicare maximum base: No limit
- Medicare maximum contribution: No limit
- S.U.I. Rate (FY17-18): 0.05 percent
- CA Disability Insurance (SDI): 1.0 percent
- SDI maximum wage base: $114,967.00
- CalSTRS/CaPERS: See employer
- IRS Standard Mileage Rate (1-1-18): 54.5 cents per mile
- Federal Supplemental Tax Rate: 25 percent
- State Supplemental Tax Rate: 6.6 percent

### 2018 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:

- $0 — $8,223: $0.00 plus 1.10% — $0
- $8,223 — $30,769: $0.90 percent
- $30,769 — $193,950: $1,622.66 plus 6.00% — $30,769
- $193,950 — $419,000: $2,614.33 plus 10.23% — $193,950
- $419,000 — $750,003: $42,296.43 plus 12.43% — $419,000
- $750,003 — $1,000,000: $79,586.43 plus 13.53% — $750,003
- $1,000,000 and over: $119,653.12 plus 14.63% — $1,000,000

#### MARRIED person

If the taxable income is:

- $0 — $16,446: $0.00 plus 1.10% — $0
- $16,446 — $38,990: $180.91 plus 2.20% — $16,446
- $38,990 — $61,538: $676.88 plus 4.40% — $38,990
- $61,538 — $85,422: $1,668.99 plus 6.00% — $61,538
- $85,422 — $107,960: $3,245.33 plus 8.80% — $85,422
- $107,960 — $551,473: $6,164.67 plus 12.43% — $107,960
- $551,473 — $1,000,000: $58,967.42 plus 13.53% — $551,473
- $1,000,000 and over: $119,653.12 plus 14.63% — $1,000,000

#### UNMARRIED/HEAD OF HOUSEHOLD

If the taxable income is:

- $0 — $16,457: $0.00 plus 1.10% — $0
- $16,457 — $38,991: $181.03 plus 2.20% — $16,457
- $38,991 — $73,477: $676.78 plus 4.40% — $38,991
- $73,477 — $275,738: $1,172.79 plus 6.00% — $73,477
- $275,738 — $750,003: $3,245.33 plus 8.80% — $275,738
- $750,003 — $1,000,000: $79,586.43 plus 13.53% — $750,003
- $1,000,000 and over: $119,653.12 plus 14.63% — $1,000,000

#### 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/CaPERS
- Section 125 Plan benefits
- Alternative Retirement Plans
- Form DE-4, California "Employee's Withholding Allowance Certificate.

*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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MARRIED person — MARRIED WITH MULTIPLE EMPLOYERS

S.F.S-A27-2017-2018 Rev. 1/10/18-A
Tax Withholding—General Calculation Procedures

The following is provided as a general explanation of how tax withholding is calculated for a basic payment situation. An employee is being paid for the prime job only and for one pay period only, and the payment is made on the employee's prime cycle.

Step 1: Determine gross earnings for the pay period.

Step 2: Determine salary reductions for the pay period.

Step 3: Subtract salary reductions from gross earnings. This result equals the period taxable earnings.

Step 4: Multiply period taxable earnings by the calendar number of months (10, 11 or 12) of the job. The result equals federal/state annual gross earnings.

Step 5: Calculate annual taxes from Step 4 using Tax Tables A and B. See reverse side.

Step 6: Divide Step 5, annual taxes, by pay calendar months to arrive at taxes withheld for the pay period.

IMPORTANT:

The calculation process above is a very basic example. More complex situations include:

- Earnings for more than one assignment;
- Payments involving different pay periods or different calendars;
- Supplemental pay;
- Payments on cycles other than the prime cycle;
- Payments involving adjustments; and
- Payments using the flat-tax rate option for additional earnings.