

YEAR 2019 TAX RATES

and Other Employee Deductions
See Reverse for General Tax Calculation Procedures

FEDERAL ANNUAL TAX RATES

Table "A"

Rates are applied to *annual taxable earnings** (annual gross earnings less salary reductions) less \$4,200 times number of exemptions claimed.

SINGLE person — including HEAD OF HOUSEHOLD

If the amount of wages
(after subtracting with-
holding allowances) is: The amount of income tax
to be withheld is:
Not over \$3,800 \$0

Over	But not over—	Computed tax is:	Of excess over—
\$ 3,800—	\$ 13,500 ...	\$ 0.00 plus 10.0%—	\$ 3,800
\$ 13,500—	\$ 43,275 ...	\$ 970.00 plus 12.0%—	\$ 13,500
\$ 43,275—	\$ 88,000 ...	\$ 4,543.00 plus 22.0%—	\$ 43,275
\$ 88,000—	\$ 164,525 ...	\$ 14,382.50 plus 24.0%—	\$ 88,000
\$ 164,525—	\$ 207,900 ...	\$ 32,748.50 plus 32.0%—	\$ 164,525
\$ 207,900—	\$ 514,100 ...	\$ 46,628.50 plus 35.0%—	\$ 207,900
\$ 514,100		\$153,798.50 plus 37.0%—	\$ 514,100

MARRIED person

If the amount of wages
(after subtracting with-
holding allowances) is: The amount of income tax
to be withheld is:
Not over \$11,800 \$0

Over	But not over—	Computed tax is:	Of excess over—
\$ 11,800—	\$ 31,200 ...	\$ 0.00 plus 10.0%—	\$ 11,800
\$ 31,200—	\$ 90,750 ...	\$ 1,940.00 plus 12.0%—	\$ 31,200
\$ 90,750—	\$ 180,200 ...	\$ 9,086.00 plus 22.0%—	\$ 90,750
\$ 180,200—	\$ 333,250 ...	\$ 28,765.00 plus 24.0%—	\$ 180,200
\$ 333,250—	\$ 420,000 ...	\$ 65,497.00 plus 32.0%—	\$ 333,250
\$ 420,000—	\$ 624,150 ...	\$ 93,257.00 plus 35.0%—	\$ 420,000
\$ 624,150		\$164,709.50 plus 37.0%—	\$ 624,150

OTHER RATES

OASDI Tax Rate—Employee and Employer (Not including Medicare)	6.2 percent
OASDI maximum wage base—Employee and Employer	\$132,900.00
Maximum OASDI contribution—Employee and Employer	\$8,239.80
Medicare Tax Rate	1.45 percent
Additional Medicare Tax—Employee wages over \$200,000	0.90 percent
Medicare maximum wage base	No limit
Medicare maximum contribution	No limit
School Employees Fund SUI Rate (FY18-19)	0.05 percent
CA Disability Insurance (SDI)	1.0 percent
SDI maximum wage base	\$118,371.00
CalSTRS/CalPERS	See employer
IRS Standard Mileage Rate (1-1-19)	58.0 cents per mile
Federal Supplemental Tax Rate	22 percent
State Supplemental Tax Rate	6.6 percent
State Minimum Wage—More than 50 Employees	\$12.00/hr.

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	

STATE ANNUAL TAX RATES

Table "B"

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

- \$0 tax if annual taxable earnings are equal to or less than \$14,573 if SINGLE or MARRIED — 0 or 1 exemption
\$29,146 if UNMARRIED HEAD of HOUSEHOLD or MARRIED—2 or more exemptions
- 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	\$4,401
2 or more exemptions	\$8,802
SINGLE —	\$4,401
UNMARRIED HEAD of HOUSEHOLD —	\$8,802

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

Over	But not over—	Computed tax is:	Of amount over—
\$ 0—	\$ 8,544 ...	\$ 0.00 plus 1.10%—	\$ 0
\$ 8,544—	\$ 20,255 ...	\$ 93.98 plus 2.20%—	\$ 8,544
\$ 20,255—	\$ 31,969 ...	\$ 351.62 plus 4.40%—	\$ 20,255
\$ 31,969—	\$ 44,377 ...	\$ 867.04 plus 6.60%—	\$ 31,969
\$ 44,377—	\$ 56,085 ...	\$ 1,685.97 plus 8.80%—	\$ 44,377
\$ 56,085—	\$ 286,492 ...	\$ 2,716.27 plus 10.23%—	\$ 56,085
\$ 286,492—	\$ 343,788 ...	\$ 26,286.91 plus 11.33%—	\$ 286,492
\$ 343,788—	\$ 572,980 ...	\$ 32,778.55 plus 12.43%—	\$ 343,788
\$ 572,980—	\$1,000,000 ...	\$ 61,267.12 plus 13.53%—	\$ 572,980
\$1,000,000 and over		\$119,042.93 plus 14.63%—	\$1,000,000

MARRIED person—

Over	But not over—	Computed tax is:	Of amount over—
\$ 0—	\$ 17,088 ...	\$ 0.00 plus 1.10%—	\$ 0
\$ 17,088—	\$ 40,510 ...	\$ 187.97 plus 2.20%—	\$ 17,088
\$ 40,510—	\$ 63,938 ...	\$ 703.25 plus 4.40%—	\$ 40,510
\$ 63,938—	\$ 88,754 ...	\$ 1,734.08 plus 6.60%—	\$ 63,938
\$ 88,754—	\$ 112,170 ...	\$ 3,371.94 plus 8.80%—	\$ 88,754
\$ 112,170—	\$ 572,984 ...	\$ 5,432.55 plus 10.23%—	\$ 112,170
\$ 572,984—	\$ 687,576 ...	\$ 52,573.82 plus 11.33%—	\$ 572,984
\$ 687,576—	\$1,000,000 ...	\$ 65,557.09 plus 12.43%—	\$ 687,576
\$1,000,000—	\$1,145,961 ...	\$ 104,391.39 plus 13.53%—	\$1,000,000
\$1,145,961 and over		\$ 124,139.90 plus 14.63%—	\$1,145,961

UNMARRIED/HEAD OF HOUSEHOLD—

Over	But not over—	Computed tax is:	Of amount over—
\$ 0—	\$ 17,099 ...	\$ 0.00 plus 1.10%—	\$ 0
\$ 17,099—	\$ 40,512 ...	\$ 188.09 plus 2.20%—	\$ 17,099
\$ 40,512—	\$ 52,224 ...	\$ 703.18 plus 4.40%—	\$ 40,512
\$ 52,224—	\$ 64,632 ...	\$ 1,218.51 plus 6.60%—	\$ 52,224
\$ 64,632—	\$ 76,343 ...	\$ 2,037.44 plus 8.80%—	\$ 64,632
\$ 76,343—	\$ 389,627 ...	\$ 3,068.91 plus 10.23%—	\$ 76,343
\$ 389,627—	\$ 467,553 ...	\$ 35,116.96 plus 11.33%—	\$ 389,627
\$ 467,553—	\$ 779,253 ...	\$ 43,945.98 plus 12.43%—	\$ 467,553
\$ 779,253—	\$1,000,000 ...	\$ 82,690.29 plus 13.53%—	\$ 779,253
\$1,000,000 and over		\$ 112,557.36 plus 14.63%—	\$1,000,000

- Reduce result of b) by personal allowance tax credit to arrive at annual tax:
Personal allowance credit*** for Single, Married, and Head of Household
0 Allowance — \$0
1 or More Allowances — \$129.80 for each allowance

*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.

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.