

YEAR 2022 TAX RATES

and Other Employee Deductions

FEDERAL ANNUAL TAX RATES

2022 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 <u>NOT</u> checked.) | | | | |
|---|------------------|--|----------|----------------------------|
| If the Adjusted Annual Wage Amount is | | The tentative amount to withhold is... | | of the amount that exceeds |
| At least... | But less than... | | | |
| A | B | C | D | E |
| Married Filing Jointly | | | | |
| \$0 | \$13,000 | \$0.00 | plus 0% | \$0 |
| \$13,000 | \$33,550 | \$0.00 | plus 10% | \$13,000 |
| \$33,550 | \$96,550 | \$2,055.00 | plus 12% | \$33,550 |
| \$96,550 | \$191,150 | \$9,615.00 | plus 22% | \$96,550 |
| \$191,150 | \$353,100 | \$30,427.00 | plus 24% | \$191,150 |
| \$353,100 | \$444,900 | \$69,295.00 | plus 32% | \$353,100 |
| \$444,900 | \$660,850 | \$98,671.00 | plus 35% | \$444,900 |
| \$660,850 | | \$174,253.50 | plus 37% | \$660,850 |
| Single or Married Filing Separately | | | | |
| \$0 | \$4,350 | \$0.00 | plus 0% | \$0 |
| \$4,350 | \$14,625 | \$0.00 | plus 10% | \$4,350 |
| \$14,625 | \$46,125 | \$1,027.50 | plus 12% | \$14,625 |
| \$46,125 | \$93,425 | \$4,807.50 | plus 22% | \$46,125 |
| \$93,425 | \$174,400 | \$15,213.50 | plus 24% | \$93,425 |
| \$174,400 | \$220,300 | \$34,647.50 | plus 32% | \$174,400 |
| \$220,300 | \$544,250 | \$49,335.50 | plus 35% | \$220,300 |
| \$544,250 | | \$162,718.00 | plus 37% | \$544,250 |
| Head of Household | | | | |
| \$0 | \$10,800 | \$0.00 | plus 0% | \$0 |
| \$10,800 | \$25,450 | \$0.00 | plus 10% | \$10,800 |
| \$25,450 | \$66,700 | \$1,465.00 | plus 12% | \$25,450 |
| \$66,700 | \$99,850 | \$6,415.00 | plus 22% | \$66,700 |
| \$99,850 | \$180,850 | \$13,708.00 | plus 24% | \$99,850 |
| \$180,850 | \$226,750 | \$33,148.00 | plus 32% | \$180,850 |
| \$226,750 | \$550,700 | \$47,836.00 | plus 35% | \$226,750 |
| \$550,700 | | \$161,218.50 | plus 37% | \$550,700 |

| 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 <u>IS</u> checked.) | | | | |
|---|------------------|--|----------|----------------------------|
| If the Adjusted Annual Wage Amount is | | The tentative amount to withhold is... | | of the amount that exceeds |
| At least... | But less than... | | | |
| A | B | C | D | E |
| Married Filing Jointly | | | | |
| \$0 | \$12,950 | \$0.00 | plus 0% | \$0 |
| \$12,950 | \$23,225 | \$0.00 | plus 10% | \$12,950 |
| \$23,225 | \$54,725 | \$1,027.50 | plus 12% | \$23,225 |
| \$54,725 | \$102,025 | \$4,807.50 | plus 22% | \$54,725 |
| \$102,025 | \$183,000 | \$15,213.50 | plus 24% | \$102,025 |
| \$183,000 | \$228,900 | \$34,647.50 | plus 32% | \$183,000 |
| \$228,900 | \$336,875 | \$49,335.50 | plus 35% | \$228,900 |
| \$336,875 | | \$87,126.75 | plus 37% | \$336,875 |
| Single or Married Filing Separately | | | | |
| \$0 | \$6,475 | \$0.00 | plus 0% | \$0 |
| \$6,475 | \$11,613 | \$0.00 | plus 10% | \$6,475 |
| \$11,613 | \$27,363 | \$513.75 | plus 12% | \$11,613 |
| \$27,363 | \$51,013 | \$2,403.75 | plus 22% | \$27,363 |
| \$51,013 | \$91,500 | \$7,606.75 | plus 24% | \$51,013 |
| \$91,500 | \$114,450 | \$17,323.75 | plus 32% | \$91,500 |
| \$114,450 | \$276,425 | \$24,667.75 | plus 35% | \$114,450 |
| \$276,425 | | \$81,359.00 | plus 37% | \$276,425 |
| Head of Household | | | | |
| \$0 | \$9,700 | \$0.00 | plus 0% | \$0 |
| \$9,700 | \$17,025 | \$0.00 | plus 10% | \$9,700 |
| \$17,025 | \$37,650 | \$732.50 | plus 12% | \$17,025 |
| \$37,650 | \$54,225 | \$3,207.50 | plus 22% | \$37,650 |
| \$54,225 | \$94,725 | \$6,854.00 | plus 24% | \$54,225 |
| \$94,725 | \$117,675 | \$16,574.00 | plus 32% | \$94,725 |
| \$117,675 | \$279,650 | \$23,918.00 | plus 35% | \$117,675 |
| \$279,650 | | \$80,609.25 | plus 37% | \$279,650 |

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 in the estimator after January 1, 2022.

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
\$15,916 if SINGLE or MARRIED — 0 or 1 exemption
\$31,831 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 | \$4,803 |
| 2 or more exemptions | \$9,606 |
| SINGLE — | \$4,803 |
| UNMARRIED HEAD of HOUSEHOLD — | \$9,606 |
- c) Personal allowance credit for Single, Married, and Head of Household
- | | |
|------------------------|-----------------------------|
| 0 Allowance — | \$0 |
| 1 or More Allowances — | \$141.90 for each allowance |

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

If the taxable income is:

| Over— | But not over— | Computed tax is: | Of amount over— |
|---------------------------------|----------------------|-----------------------------|-----------------|
| \$ 0 — | \$ 9,325 . . | \$ 0.00 plus 1.10% — | \$ 0 |
| \$ 9,325 — | \$ 22,107 . . | \$ 102.58 plus 2.20% — | \$ 9,325 |
| \$ 22,107 — | \$ 34,892 . . | \$ 383.78 plus 4.40% — | \$ 22,107 |
| \$ 34,892 — | \$ 48,435 . . | \$ 946.32 plus 6.60% — | \$ 34,892 |
| \$ 48,435 — | \$ 61,214 . . | \$ 1,840.16 plus 8.80% — | \$ 48,435 |
| \$ 61,214 — | \$ 312,686 . . | \$ 2,964.71 plus 10.23% — | \$ 61,214 |
| \$ 312,686 — | \$ 375,221 . . | \$ 28,690.30 plus 11.33% — | \$ 312,686 |
| \$ 375,221 — | \$ 625,369 . . | \$ 35,775.52 plus 12.43% — | \$ 375,221 |
| \$ 625,369 — | \$ 1,000,000 | \$ 66,868.92 plus 13.53% — | \$ 625,369 |
| \$ 1,000,000 and over | | \$ 117,556.49 plus 14.63% — | \$ 1,000,000 |

MARRIED person —

If the taxable income is:

| Over— | But not over— | Computed tax is: | Of amount over— |
|------------------------|---------------|-------------------------------|-----------------|
| \$ 0 — \$ | 18,650.. | \$ 0.00 plus 1.10% — \$ | 0 |
| \$ 18,650 — \$ | 44,214.. | \$ 205.15 plus 2.20% — \$ | 18,650 |
| \$ 44,214 — \$ | 69,784.. | \$ 767.56 plus 4.40% — \$ | 44,214 |
| \$ 69,784 — \$ | 96,870.. | \$ 1,892.64 plus 6.60% — \$ | 69,784 |
| \$ 96,870 — \$ | 122,428.. | \$ 3,680.32 plus 8.80% — \$ | 96,870 |
| \$ 122,428 — \$ | 625,372.. | \$ 5,929.42 plus 10.23% — \$ | 122,428 |
| \$ 625,372 — \$ | 750,442.. | \$ 57,380.59 plus 11.33% — \$ | 625,372 |
| \$ 750,442 — \$ | 1,000,000.. | \$ 71,551.02 plus 12.43% — \$ | 750,442 |
| \$1,000,000 — \$ | 1,250,738.. | \$102,571.08 plus 13.53% — \$ | 1,000,000 |
| \$1,250,738 and over.. | | \$136,495.93 plus 14.63% — \$ | 1,250,738 |

UNMARRIED/HEAD OF HOUSEHOLD—

If the taxable income is:

| Over— | But not over— | Computed tax is: | Or amount over— |
|--------------------------------|-----------------|----------------------------|-----------------|
| \$ 0 — | \$ 18,663 . . | \$ 0.00 plus 1.10% — | \$ 0 |
| \$ 18,663 — | \$ 44,217 . . | \$ 205.29 plus 2.20% — | \$ 18,663 |
| \$ 44,217 — | \$ 56,999 . . | \$ 767.48 plus 4.40% — | \$ 44,217 |
| \$ 56,999 — | \$ 70,542 . . | \$ 1,329.89 plus 6.60% — | \$ 56,999 |
| \$ 70,542 — | \$ 83,324 . . | \$ 2,223.73 plus 8.80% — | \$ 70,542 |
| \$ 83,324 — | \$ 425,251 . . | \$ 3,348.55 plus 10.23% — | \$ 83,324 |
| \$ 425,251 — | \$ 510,303 . . | \$ 38,327.68 plus 11.33% — | \$ 425,251 |
| \$ 510,303 — | \$ 850,503 . . | \$ 47,964.07 plus 12.43% — | \$ 510,303 |
| \$ 850,503 — | \$1,000,000 . . | \$ 90,250.93 plus 13.53% — | \$ 850,503 |
| \$1,000,000 and over | | \$110,477.87 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 2022 (Method B – Exact Calculation Method)" publication located at https://www.edd.ca.gov/pdf/pub_ctr/22methb.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 \$20,500 for 2022. 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> | \$147,000.00 |
| Maximum OASDI contribution— <i>Employee and Employer</i> | \$9,114.00 |
| 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 (FY21-22) | 0.50 percent |
| CA Disability Insurance (SDI) | 1.10 percent |
| SDI maximum wage base | \$145,600.00 |
| CalSTRS/CalPERS | See employer |
| IRS Standard Mileage Rate (1-1-22) | 58.5 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> | \$15.00/hr. |