

COMPUTATION FOR WITHHOLDING TAX
(Effective January 1, 2017)

BIWEEKLY PAYROLL PERIOD

Subtract from gross biweekly salary *155.80* for each exemption claimed on the W-4 form and the following **employee deduction** items: (1) Group Medical, Dental, Vision, and ADD Insurance(s), (2) Teacher Retirement or Optional Retirement, (3) Tax Sheltered Annuities, (4) Deferred Compensation Plan, (5) Tax Saver Plan Spending Account (including administrative fee), and (6) Parking. Add any longevity or hazardous duty payments. Use the resulting amount in the appropriate area below to compute the withholding tax.

Single Person - including head of household

Married Person

If the wage in excess of deducted exemptions is: The amount of income tax to be withheld:

If the wage in excess of deducted exemptions is: The amount of income tax to be withheld:

Over - But Not Over

\$ 0	-	\$ 88	...	0.00%	less	\$ 0.00
88	-	447	...	10.00%	less	8.80
447	-	1,548	...	15.00%	less	31.15
1,548	-	3,623	...	25.00%	less	185.95
3,623	-	7,460	...	28.00%	less	294.64
7,460	-	16,115	...	33.00%	less	667.64
16,115	-	16,181	...	35.00%	less	989.94
16,181	-	9,999,999	...	39.60%	less	1,734.27

Over - But Not Over

\$ 0	-	\$ 333	...	0.00%	less	\$ 0.00
333	-	1,050	...	10.00%	less	33.30
1,050	-	3,252	...	15.00%	less	85.80
3,252	-	6,221	...	25.00%	less	411.00
6,221	-	9,308	...	28.00%	less	597.63
9,308	-	16,360	...	33.00%	less	1,063.03
16,360	-	18,437	...	35.00%	less	1,390.23
18,437	-	9,999,999	...	39.60%	less	2,238.33

The table above is based on a two week or 10 work-day payroll period. If the actual number of days paid is otherwise, the values need to be adjusted accordingly. For example, if there are 5 days in the pay period, the adjustment value for all the non-percentage values in the table above would be 5/10 or .5.

MONTHLY PAYROLL PERIOD

Subtract from gross monthly salary *\$337.50* for each exemption claimed on the W-4 form and the following **employee deduction** items: (1) Group Medical, Dental, Vision, and ADD Insurance(s), (2) Teacher Retirement or Optional Retirement, (3) Tax Sheltered Annuities, (4) Deferred Compensation Plan, (5) Tax Saver Plan Spending Account (including administrative fee), and (6) Parking. Add any longevity or hazardous duty payments. Use the resulting amount in the appropriate area below to compute the withholding tax.

Single Person - including head of household

Married Person

If the wage in excess of deducted exemptions is: The amount of income tax to be withheld:

If the wage in excess of deducted exemptions is: The amount of income tax to be withheld:

Over - But Not Over

0	-	192	...	0.00%	less	0.00
192	-	969	...	10.00%	less	19.20
969	-	3,354	...	15.00%	less	67.65
3,354	-	7,850	...	25.00%	less	403.05
7,850	-	16,163	...	28.00%	less	638.55
16,163	-	34,917	...	33.00%	less	1,446.70
34,917	-	35,058	...	35.00%	less	2,145.04
35,058	-	9,999,999	...	39.60%	less	3,757.71

Over - But Not Over

0	-	721	...	0.00%	less	0.00
721	-	2,275	...	10.00%	less	72.10
2,275	-	7,046	...	15.00%	less	185.85
7,046	-	13,479	...	25.00%	less	890.45
13,479	-	20,167	...	28.00%	less	1,294.82
20,167	-	35,446	...	33.00%	less	2,303.17
35,446	-	39,946	...	35.00%	less	3,012.09
39,946	-	9,999,999	...	39.60%	less	4,849.61

Social Security - **(OASI Portion)** - The employee will pay 6.20% to maximum earnings of *\$127,200* for this calendar year.
(OAHl Portion-Medicare) - The employee will pay 1.45% on all earnings up to \$200,000 and 2.35% on all earnings in excess of \$200,000 (no maximum) for this calendar year.

Teacher Retirement (TRS) - The present employee contribution for TRS is 7.70% of gross earnings and the State contribution is 6.80%.

Optional Retirement Program (ORP) - The present employee contribution for ORP is 6.65% of gross earnings and the State contribution is 6.60% (or 8.50% if enrolled in ORP on or before August 31, 1995.)

Calculating FIT for Nonresident Aliens – Step 1 – For biweekly, add \$88.50 to gross wages before calculating FIT. For monthly, add \$191.70.
Step 2 – Using the figure from Step 1, calculate FIT using the BPP Computation For Withholding Tax tables.