COMPUTATION FOR WITHHOLDING TAX

(Effective February 1, 2018)

ANNUALIZED PAYROLL PERIOD

Subtract from gross **ANNUALIZED** salary 4150.00 for each exemption claimed on the W-4 form and the following **ANNUALIZED** 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 **ANNUALIZED** 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:					of deducted exemptions				income tax to			
-	В	ut Not (Over					(Over	-	But Not O	ver					
-	\$	3700		0.00%	less	\$	0.00	\$	0	-	\$ 11,550		0.00%	less	\$	0.00	
-		13,225		10.00%	less	3	70.00	11	,550	-	30,600		10.00%	less	1,15	55.00	
-		42,400		12.00%	less	6	34.50	30	,600	-	88,950		12.00%	less	1,76	67.00	
-		86,200		22.00%	less	4,8	74.50	88	,950	-	176,550		22.00%	less	10,66	52.00	
-	1	61,200		24.00%	less	6,5	98.50	176	,550	-	326,550		24.00%	less	14,19	93.00	
-	2	203,700		32.00%	less	19,4	94.50	326	,550	-	411,550		32.00%	less	40,31	17.00	
-	5	03,700		35.00%	less	25,6	05.50	411	,550	-	611,550		35.00%	less	52,66	3.50	
-	9,9	99,999		37.00%	less	35,6	79.50	611	,550	-	9,999,999		37.00%	less	64,89	94.50	
	is: - - - -	- B - \$ 1 - 2 - 5	But Not 0 - \$ 3700 - 13,225 - 42,400 - 86,200 - 161,200 - 203,700	But Not Over - \$ 3700 13,225 42,400 86,200 161,200 203,700 503,700	income tax to be withheld: - But Not Over - \$ 3700 0.00% - 13,225 10.00% - 42,400 12.00% - 86,200 22.00% - 161,200 24.00% - 203,700 32.00% - 503,700 35.00%	income tax to be withheld: - But Not Over - \$ 3700 0.00% less - 13,225 10.00% less - 42,400 12.00% less - 86,200 22.00% less - 161,200 24.00% less - 203,700 32.00% less - 503,700 35.00% less	income tax to be withheld: - But Not Over - \$ 3700 0.00% less \$ 13,225 10.00% less 6 42,400 12.00% less 6 6.500 22.00% less 4,8 161,200 24,00% less 6,5 203,700 32.00% less 19,4 503,700 35.00% less 25,6	income tax to be withheld: - But Not Over - \$ 3700 0.00% less \$ 0.00 - 13,225 10.00% less 370.00 - 42,400 12.00% less 634.50 - 86,200 22.00% less 4,874.50 - 161,200 24.00% less 6,598.50 - 203,700 32.00% less 19,494.50 - 503,700 35.00% less 25,605.50	I income tax to of deficiency	Income tax to	Income tax to	Income tax to be withheld: - But Not Over - \$ 3700 0.00% less \$ 0.00 \$ 0 - \$11,550 - 30,600 11,550 - 30,600 - 42,400 12.00% less 634.50 30,600 - 88,950 - 86,200 22.00% less 4,874.50 88,950 - 176,550 - 161,200 24.00% less 6,598.50 176,550 - 326,550 - 203,700 32.00% less 19,494.50 326,550 - 411,550 - 503,700 35.00% less 25,605.50 411,550 - 611,550	Income tax to be withheld:				

Social Security

(OASI Portion) - The employee will pay 6.20% to maximum earnings of \$128,400 for this calendar year. **(OAHI 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 – Add \$7,850 to **ANNUALIZED** gross wages before calculating FIT.

Step 2 – Using the figure from Step 1, calculate FIT using the Computation For Withholding Tax tables.