

YEAR 2011 TAX RATES

and Other Employee Deductions
See Reverse for General Tax Calculation Procedures

TABLE "A"
FEDERAL ANNUAL TAX RATES

Rates are applied to *annual* taxable earnings* (annual gross earnings less salary reductions) less \$3,700 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 \$2,100	\$0		
Over—	But not over—	Computed tax is:	Of excess over—
\$ 2,100 — \$ 10,600	\$ 0.00 plus 10%—	\$ 2,100	\$ 2,100
\$ 10,600 — \$ 36,600	\$ 850.00 plus 15%—	\$ 10,600	\$ 10,600
\$ 36,600 — \$ 85,700	\$ 4,750.00 plus 25%—	\$ 36,600	\$ 36,600
\$ 85,700 — \$176,500	\$ 17,025.00 plus 28%—	\$ 85,700	\$ 85,700
\$176,500 — \$381,250	\$ 42,449.00 plus 33%—	\$176,500	\$176,500
\$381,250	\$110,016.50 plus 35%—	\$381,250	\$381,250

MARRIED person

If the amount of wages (after subtracting withholding allowances) is:	The amount of income tax to be withheld is:		
Not over \$7,900	\$0		
Over—	But not over—	Computed tax is:	Of excess over—
\$ 7,900 — \$ 24,900	\$ 0.00 plus 10%—	\$ 7,900	\$ 7,900
\$ 24,900 — \$ 76,900	\$ 1,700.00 plus 15%—	\$ 24,900	\$ 24,900
\$ 76,900 — \$147,250	\$ 9,500.00 plus 25%—	\$ 76,900	\$ 76,900
\$147,250 — \$220,200	\$ 27,087.50 plus 28%—	\$147,250	\$147,250
\$220,200 — \$387,050	\$ 47,513.50 plus 33%—	\$220,200	\$220,200
\$387,050	\$102,574.00 plus 35%—	\$387,050	\$387,050

ADVANCED EARNED INCOME CREDIT

Effective January 1, 2011, the Advanced Earned Income Credit (AEIC) Form W-5 is no longer available. Eligible employees may continue to file for the Earned Income Tax Credit (EITC) on their annual tax return. See IRS Notice 797 at www.irs.gov

OTHER EMPLOYEE RATES

OASDI Rate—Not including Medicare (<i>Employer</i>)	6.2 percent
OASDI Rate—Not including Medicare (<i>Employee</i>)	4.2 percent
Medicare Rate	1.45 percent
OASDI maximum wage base (<i>Employer and Employee</i>)	\$106,800.00
Medicare maximum wage base	No limit
Maximum OASDI contribution (<i>Employer</i>)	\$6,621.60
Maximum OASDI contribution (<i>Employee</i>)	\$4,485.60
Maximum Medicare contribution	No limit
SEF U.I. Rate (FY10-11)	0.72 percent
CA Disability Insurance (SDI & FTDI)	1.2 percent
SDI maximum wage base	\$93,316.00
STRS	8 percent
PERS†	7 percent
IRS Standard Mileage Rate	51 cents per mile
Federal Supplemental Tax Rate	25 percent
State Supplemental Tax Rate	6.6 percent

TABLE "B"
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 \$12,182 if SINGLE or MARRIED — 0 or 1 exemption \$24,364 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 | \$3,670 |
| 2 or more exemptions | \$7,340 |
| SINGLE — | \$3,670 |
| UNMARRIED HEAD of HOUSEHOLD — | \$7,340 |

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 — \$ 7,124	\$ 0.00 plus 1.10%—	\$ 0	\$ 0
\$ 7,124 — \$ 16,890	\$ 78.36 plus 2.20%—	\$ 7,124	\$ 7,124
\$ 16,890 — \$ 26,657	\$ 293.21 plus 4.40%—	\$ 16,890	\$ 16,890
\$ 26,657 — \$ 37,005	\$ 722.96 plus 6.60%—	\$ 26,657	\$ 26,657
\$ 37,005 — \$ 46,766	\$ 1,405.93 plus 8.80%—	\$ 37,005	\$ 37,005
\$ 46,766 — \$1,000,000	\$ 2,264.90 plus 10.23%—	\$ 46,766	\$ 46,766
\$1,000,000 and over	\$ 99,780.74 plus 11.33%—	\$1,000,000	\$1,000,000

MARRIED person —

If the taxable income is:

Over—	But not over—	Computed tax is:	Of amount over—
\$ 0 — \$ 14,248	\$ 0.00 plus 1.10%—	\$ 0	\$ 0
\$ 14,248 — \$ 33,780	\$ 156.73 plus 2.20%—	\$ 14,248	\$ 14,248
\$ 33,780 — \$ 53,314	\$ 586.43 plus 4.40%—	\$ 33,780	\$ 33,780
\$ 53,314 — \$ 74,010	\$ 1,445.93 plus 6.60%—	\$ 53,314	\$ 53,314
\$ 74,010 — \$ 93,532	\$ 2,811.87 plus 8.80%—	\$ 74,010	\$ 74,010
\$ 93,532 — \$1,000,000	\$ 4,529.81 plus 10.23%—	\$ 93,532	\$ 93,532
\$1,000,000 and over	\$ 97,261.49 plus 11.33%—	\$1,000,000	\$1,000,000

UNMARRIED HEAD OF HOUSEHOLD—

If the taxable income is:

Over—	But not over—	Computed tax is:	Of amount over—
\$ 0 — \$ 14,257	\$ 0.00 plus 1.10%—	\$ 0	\$ 0
\$ 14,257 — \$ 33,780	\$ 156.83 plus 2.20%—	\$ 14,257	\$ 14,257
\$ 33,780 — \$ 43,545	\$ 586.34 plus 4.40%—	\$ 33,780	\$ 33,780
\$ 43,545 — \$ 53,893	\$ 1,016.00 plus 6.60%—	\$ 43,545	\$ 43,545
\$ 53,893 — \$ 63,657	\$ 1,698.97 plus 8.80%—	\$ 53,893	\$ 53,893
\$ 63,657 — \$1,000,000	\$ 2,558.20 plus 10.23%—	\$ 63,657	\$ 63,657
\$1,000,000 and over	\$ 98,346.09 plus 11.33%—	\$1,000,000	\$1,000,000

- c) 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 — | \$108.90 for each allowance |

SALARY REDUCTIONS

Salary reductions which reduce taxable earnings include Employee contributions to:

Deferred Tax Sheltered Annuity (403b/TSA)	Deferred Compensation (457b)
Section 125 Plan benefits	Employee portion of STRS/PERS, if under pick-up
Alternative Retirement Plans	

* 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.
 † L.A. County Office of Education Employees only @ 8%. If in Social Security, monthly wages less \$133.33 times 8%.