

# YEAR 2017 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 \$4,050 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:

Over—	But not over—	Computed tax is:	Of excess over—
\$ 2,300 — \$ 11,625		\$ 0.00 plus 10.0%	\$ 2,300
\$ 11,625 — \$ 40,250		\$ 932.50 plus 15.0%	\$ 11,625
\$ 40,250 — \$ 94,200		\$ 5,226.25 plus 25.0%	\$ 40,250
\$ 94,200 — \$ 193,950		\$ 18,713.75 plus 28.0%	\$ 94,200
\$ 193,950 — \$ 419,000		\$ 46,643.75 plus 33.0%	\$ 193,950
\$ 419,000 — \$ 420,700		\$ 120,910.25 plus 35.0%	\$ 419,000
\$ 420,700		\$ 121,505.25 plus 39.6%	\$ 420,700

### MARRIED person

If the amount of wages (after subtracting withholding allowances) is: The amount of income tax to be withheld is:

Over—	But not over—	Computed tax is:	Of excess over—
\$ 8,650 — \$ 27,300		\$ 0.00 plus 10.0%	\$ 8,650
\$ 27,300 — \$ 84,550		\$ 1,865.00 plus 15.0%	\$ 27,300
\$ 84,550 — \$ 161,750		\$ 10,452.50 plus 25.0%	\$ 84,550
\$ 161,750 — \$ 242,000		\$ 29,752.50 plus 28.0%	\$ 161,750
\$ 242,000 — \$ 425,350		\$ 52,222.50 plus 33.0%	\$ 242,000
\$ 425,350 — \$ 479,350		\$ 112,728.00 plus 35.0%	\$ 425,350
\$ 479,350		\$ 131,628.00 plus 39.6%	\$ 479,350

## OTHER RATES

OASDI Tax Rate—Employee and Employer (Not including Medicare)	6.2 percent
OASDI maximum wage base—Employee and Employer	\$127,200.00
Maximum OASDI contribution—Employee and Employer	\$7,886.00
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
S.U.I. Rate (FY16-17)	0.05 percent
CA Disability Insurance (SDI)	0.9 percent
SDI maximum wage base	\$110,902.00
CalSTRS/CalPERS	See employer
IRS Standard Mileage Rate (1-1-17)	53.5 cents per mile
Federal Supplemental Tax Rate	25 percent
State Supplemental Tax Rate	6.6 percent

## 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:

- a) \$0 tax if annual taxable earnings are equal to or less than \$13,687 if SINGLE or MARRIED — 0 or 1 exemption \$27,373 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    | \$ 4,129 |
| 2 or more exemptions          | \$ 8,258 |
| SINGLE —                      | \$ 4,129 |
| UNMARRIED HEAD of HOUSEHOLD — | \$ 8,258 |

### 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 — \$ 8,015		\$ 0.00 plus 1.10%	\$ 0
\$ 8,015 — \$ 19,001		\$ 88.17 plus 2.20%	\$ 8,015
\$ 19,001 — \$ 29,989		\$ 329.86 plus 4.40%	\$ 19,001
\$ 29,989 — \$ 41,629		\$ 813.33 plus 6.60%	\$ 29,989
\$ 41,629 — \$ 52,612		\$ 1,581.57 plus 8.80%	\$ 41,629
\$ 52,612 — \$ 268,750		\$ 2,548.07 plus 10.23%	\$ 52,612
\$ 268,750 — \$ 322,499		\$ 24,658.99 plus 11.33%	\$ 268,750
\$ 322,499 — \$ 537,498		\$ 30,748.75 plus 12.43%	\$ 322,499
\$ 537,498 — \$1,000,000		\$ 57,473.13 plus 13.53%	\$ 537,498
\$1,000,000 and over		\$120,049.65 plus 14.63%	\$1,000,000

### MARRIED person —

If the taxable income is:

Over—	But not over—	Computed tax is:	Of amount over—
\$ 0 — \$ 16,030		\$ 0.00 plus 1.10%	\$ 0
\$ 16,030 — \$ 38,002		\$ 176.33 plus 2.20%	\$ 16,030
\$ 38,002 — \$ 59,978		\$ 659.71 plus 4.40%	\$ 38,002
\$ 59,978 — \$ 83,258		\$ 1,626.65 plus 6.60%	\$ 59,978
\$ 83,258 — \$ 105,224		\$ 3,163.13 plus 8.80%	\$ 83,258
\$ 105,224 — \$ 537,500		\$ 5,096.14 plus 10.23%	\$ 105,224
\$ 537,500 — \$ 644,998		\$ 49,317.97 plus 11.33%	\$ 537,500
\$ 644,998 — \$1,000,000		\$ 61,497.49 plus 12.43%	\$ 644,998
\$1,000,000 — \$1,074,996		\$105,624.24 plus 13.53%	\$1,000,000
\$1,074,996 and over		\$115,771.20 plus 14.63%	\$1,074,996

### UNMARRIED/HEAD OF HOUSEHOLD—

If the taxable income is:

Over—	But not over—	Computed tax is:	Of amount over—
\$ 0 — \$ 16,040		\$ 0.00 plus 1.10%	\$ 0
\$ 16,040 — \$ 38,003		\$ 176.44 plus 2.20%	\$ 16,040
\$ 38,003 — \$ 48,990		\$ 659.63 plus 4.40%	\$ 38,003
\$ 48,990 — \$ 60,630		\$ 1,143.06 plus 6.60%	\$ 48,990
\$ 60,630 — \$ 71,615		\$ 1,911.30 plus 8.80%	\$ 60,630
\$ 71,615 — \$ 365,499		\$ 2,877.98 plus 10.23%	\$ 71,615
\$ 365,499 — \$ 438,599		\$ 32,942.31 plus 11.33%	\$ 365,499
\$ 438,599 — \$ 730,997		\$ 41,224.54 plus 12.43%	\$ 438,599
\$ 730,997 — \$1,000,000		\$ 77,569.61 plus 13.53%	\$ 730,997
\$1,000,000 and over		\$113,965.72 plus 14.63%	\$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 — \$122.10 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.