

# YEAR 2018 TAX RATES

## FEDERAL TAX REVISION

### WAGES PAID ON OR AFTER FEBRUARY 1, 2018

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 \$4,150 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—
\$ 3,700—	\$ 13,225 .	\$ 0.00 plus 10.0%—	\$ 3,700
\$ 13,225—	\$ 42,400 .	\$ 952.50 plus 12.0%—	\$ 13,225
\$ 42,400—	\$ 86,200 .	\$ 4,453.50 plus 22.0%—	\$ 42,400
\$ 86,200—	\$ 161,200 .	\$ 14,089.50 plus 24.0%—	\$ 86,200
\$ 161,200—	\$ 203,700 .	\$ 32,089.50 plus 32.0%—	\$ 161,200
\$ 203,700—	\$ 503,700 .	\$ 45,689.50 plus 35.0%—	\$ 203,700
\$ 503,700 . . . . .		\$150,689.50 plus 37.0%—	\$ 503,700

##### 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—
\$ 11,550—	\$ 30,600 .	\$ 0.00 plus 10.0%—	\$ 11,550
\$ 30,600—	\$ 88,950 .	\$ 1,905.00 plus 12.0%—	\$ 30,600
\$ 88,950—	\$ 176,550 .	\$ 8,907.00 plus 22.0%—	\$ 88,950
\$ 176,550—	\$ 326,550 .	\$ 28,179.00 plus 24.0%—	\$ 176,550
\$ 326,550—	\$ 411,550 .	\$ 64,179.00 plus 32.0%—	\$ 326,550
\$ 411,550—	\$ 611,550 .	\$ 91,379.00 plus 35.0%—	\$ 411,550
\$ 611,550 . . . . .		\$161,379.00 plus 37.0%—	\$ 611,550

#### OTHER RATES

OASDI Tax Rate—Employee and Employer (Not including Medicare)	6.2 percent
OASDI maximum wage base—Employee and Employer	\$128,400.00
Maximum OASDI contribution—Employee and Employer	\$7,960.80
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
School Employees Fund SUI Rate (FY17-18)	0.05 percent
CA Disability Insurance (SDI)	1.0 percent
SDI maximum wage base	\$114,967.00
CalSTRS/CalPERS	See employer
IRS Standard Mileage Rate (1-1-18)	54.5 cents per mile
Federal Supplemental Tax Rate	22 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:

- \$0 tax if annual taxable earnings are equal to or less than \$14,048 if SINGLE or MARRIED — 0 or 1 exemption \$28,095 if UNMARRIED HEAD of HOUSEHOLD or MARRIED—2 or more exemptions
- 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	\$4,236
2 or more exemptions	\$8,472
SINGLE —	\$4,236
UNMARRIED HEAD of HOUSEHOLD —	\$8,472

##### 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 —	\$ 8,223 .	\$ 0.00 plus 1.10%—	\$ 0
\$ 8,223 —	\$ 19,495 .	\$ 90.45 plus 2.20%—	\$ 8,223
\$ 19,495 —	\$ 30,769 .	\$ 338.43 plus 4.40%—	\$ 19,495
\$ 30,769 —	\$ 42,711 .	\$ 834.49 plus 6.60%—	\$ 30,769
\$ 42,711 —	\$ 53,980 .	\$ 1,622.66 plus 8.80%—	\$ 42,711
\$ 53,980 —	\$ 275,738 .	\$ 2,614.33 plus 10.23%—	\$ 53,980
\$ 275,738 —	\$ 330,884 .	\$ 25,300.17 plus 11.33%—	\$ 275,738
\$ 330,884 —	\$ 551,473 .	\$ 31,548.21 plus 12.43%—	\$ 330,884
\$ 551,473 —	\$1,000,000 .	\$ 58,967.42 plus 13.53%—	\$ 551,473
\$1,000,000 and over . . . . .		\$119,653.12 plus 14.63%—	\$1,000,000

##### MARRIED person —

If the taxable income is:

Over—	But not over—	Computed tax is:	Of amount over—
\$ 0 —	\$ 16,446 .	\$ 0.00 plus 1.10%—	\$ 0
\$ 16,446 —	\$ 38,990 .	\$ 180.91 plus 2.20%—	\$ 16,446
\$ 38,990 —	\$ 61,538 .	\$ 676.88 plus 4.40%—	\$ 38,990
\$ 61,538 —	\$ 85,422 .	\$ 1,668.99 plus 6.60%—	\$ 61,538
\$ 85,422 —	\$ 107,960 .	\$ 3,245.33 plus 8.80%—	\$ 85,422
\$ 107,960 —	\$ 551,476 .	\$ 5,228.67 plus 10.23%—	\$ 107,960
\$ 551,476 —	\$ 661,768 .	\$ 50,600.36 plus 11.33%—	\$ 551,476
\$ 661,768 —	\$1,000,000 .	\$ 63,096.44 plus 12.43%—	\$ 661,768
\$1,000,000 —	\$1,102,946 .	\$105,138.68 plus 13.53%—	\$1,000,000
\$1,102,946 and over . . . . .		\$119,067.26 plus 14.63%—	\$1,102,946

##### UNMARRIED/HEAD OF HOUSEHOLD—

If the taxable income is:

Over—	But not over—	Computed tax is:	Of amount over—
\$ 0 —	\$ 16,457 .	\$ 0.00 plus 1.10%—	\$ 0
\$ 16,457 —	\$ 38,991 .	\$ 181.03 plus 2.20%—	\$ 16,457
\$ 38,991 —	\$ 50,264 .	\$ 676.78 plus 4.40%—	\$ 38,991
\$ 50,264 —	\$ 62,206 .	\$ 1,172.79 plus 6.60%—	\$ 50,264
\$ 62,206 —	\$ 73,477 .	\$ 1,960.96 plus 8.80%—	\$ 62,206
\$ 73,477 —	\$ 375,002 .	\$ 2,952.81 plus 10.23%—	\$ 73,477
\$ 375,002 —	\$ 450,003 .	\$ 33,798.82 plus 11.33%—	\$ 375,002
\$ 450,003 —	\$ 750,003 .	\$ 42,296.43 plus 12.43%—	\$ 450,003
\$ 750,003 —	\$1,000,000 .	\$ 79,586.43 plus 13.53%—	\$ 750,003
\$1,000,000 and over . . . . .		\$113,411.02 plus 14.63%—	\$1,000,000

- 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 — \$125.40 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.