# FEDERAL ANNUAL TAX RATES 

## 2024 Percentage Method Tables

## STANDARD Withholding Rate Schedules

(Use these if the Form W-4 is from 2019 or earlier, or if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 is NOT checked. Also use these for Form W-4P from any year.)

## If the Adjusted Annual Wage Amount on

 Worksheet 1A or the Adjusted Annual Payment Amount on Worksheet 1B is|  | But less <br> than... | The tentative amount <br> to withhold is... | amount <br> that <br> exceeds |  |
| :---: | :---: | :---: | :---: | ---: |
| A loast... | B | C | D | E |


| \$0 | \$16,300 | \$0.00 | plus 0\% | \$0 |
| :---: | :---: | :---: | :---: | :---: |
| \$16,300 | \$39,500 | \$0.00 | plus 10\% | \$16,350 |
| \$39,500 | \$110,600 | \$2,320.00 | plus 12\% | \$39,500 |
| \$110,600 | \$217,350 | \$10,852.00 | plus 22\% | \$110,600 |
| \$217,350 | \$400,200 | \$34,337.00 | plus 24\% | \$217,350 |
| \$400,200 | \$503,750 | \$78,221.00 | plus 32\% | \$400,200 |
| \$503,750 | \$747,500 | \$111,357.00 | plus 35\% | \$503,750 |
| \$747,500 |  | \$196,669.50 | plus 37\% | \$747,500 |
| Single or Married Filing Separately |  |  |  |  |
| \$0 | \$6,000 | \$0.00 | plus 0\% | \$0 |
| \$6,000 | \$17,600 | \$0.00 | plus 10\% | \$6,000 |
| \$17,600 | \$53,150 | \$1,160.00 | plus 12\% | \$17,600 |
| \$53,150 | \$106,525 | \$5,426.00 | plus 22\% | \$53,150 |
| \$106,525 | \$197,950 | \$17,168.50 | plus 24\% | \$106,525 |
| \$197,950 | \$249,725 | \$39,110.50 | plus 32\% | \$197,950 |
| \$249,725 | \$615,350 | \$55,678.50 | plus 35\% | \$249,725 |
| \$615,350 |  | \$183,647.25 | plus 37\% | \$615,350 |
| Head of Household |  |  |  |  |
| \$0 | \$13,300 | \$0.00 | plus 0\% | \$0 |
| \$13,300 | \$29,850 | \$0.00 | plus 10\% | \$13,300 |
| \$29,850 | \$76,400 | \$1,655.00 | plus 12\% | \$29,850 |
| \$76,400 | \$113,800 | \$7,241.00 | plus 22\% | \$76,400 |
| \$113,800 | \$205,250 | \$15,469.00 | plus 24\% | \$113,800 |
| \$205,250 | \$257,000 | \$37,417.00 | plus 32\% | \$205,250 |
| \$257,000 | \$622,650 | \$53,977.00 | plus 35\% | \$257,000 |
| \$622,650 |  | \$181,954.50 | plus 37\% | \$622,650 |

## MULTIPLE JOB Withholding Rate Schedules

(Use these if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 IS checked.)

| If the Adjusted Annual Wage Amount on Worksheet 1 A is |  | The tentative amount to withhold is... |  | of the amount that exceeds <br> E |
| :---: | :---: | :---: | :---: | :---: |
| At least. | But less than.. |  |  |  |
| A | B | C | D |  |
| Married Filing Jointly |  |  |  |  |
| \$0 | \$14,600 | \$0.00 | plus 0\% | \$0 |
| \$14,600 | \$26,200 | \$0.00 | plus 10\% | \$14,600 |
| \$26,200 | \$61,750 | \$1,160.00 | plus 12\% | \$26,200 |
| \$61,750 | \$115,125 | \$5,426.00 | plus 22\% | \$61,750 |
| \$115,125 | \$206,550 | \$17,168.50 | plus 24\% | \$115,125 |
| \$206,550 | \$258,325 | \$39,110.50 | plus 32\% | \$206,550 |
| \$258,325 | \$380,200 | \$55,678.50 | plus 35\% | \$258,325 |
| \$380,200 |  | \$98,334.75 | plus 37\% | \$380,200 |
| Single or Married Filing Separately |  |  |  |  |
| \$0 | \$7,300 | \$0.00 | plus 0\% | \$0 |
| \$7,300 | \$13,100 | \$0.00 | plus 10\% | \$7,300 |
| \$13,100 | \$30,875 | \$580.00 | plus 12\% | \$13,100 |
| \$30,875 | \$57,563 | \$2,713.00 | plus 22\% | \$30,875 |
| \$57,563 | \$103,275 | \$8,584.25 | plus 24\% | \$57,563 |
| \$103,275 | \$129,163 | \$19,555.25 | plus 32\% | \$103,275 |
| \$129,163 | \$311,975 | \$27,839.25 | plus 35\% | \$129,163 |
| \$311,975 |  | \$91,823.63 | plus 37\% | \$311,975 |
| Head of Household |  |  |  |  |
| \$0 | \$10,950 | \$0.00 | plus 0\% | \$0 |
| \$10,950 | \$19,225 | \$0.00 | plus 10\% | \$10,950 |
| \$19,225 | \$42,500 | \$827.50 | plus 12\% | \$19,225 |
| \$42,500 | \$61,200 | \$3,620.50 | plus 22\% | \$42,500 |
| \$61,200 | \$106,925 | \$7,734.50 | plus 24\% | \$61,200 |
| \$106,925 | \$132,800 | \$18,708.50 | plus 32\% | \$106,925 |
| \$132,800 | \$315,625 | \$26,988.50 | plus 35\% | \$132,800 |
| \$315,625 |  | \$90,977.25 | plus 37\% | \$315,625 |

The IRS encourages everyone to use their Tax Withholding Estimator located at https://www.irs.gov/individuals/ tax-withholding-estimator. The tables above will be utilized in the in the estimator after January 1, 2024.

## CALIFORNIA 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 $\$ 17,769$ if SINGLE or MARRIED - 0 or 1 exemption
$\$ 35,538$ 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 | $\$ 5,363$ |
| :--- | :--- |
| SINGLE - or more exemptions | $\$ 10,726$ |
| UNMARRIED HEAD of HOUSEHOLD - | $\$ 5,363$ |

c) Personal allowance credit for Single, Married, and Head of Household

0 Allowance - \$0
1 or More Allowances - \$158.40 for each allowance

## SINGLE, MARRIED WITH DUAL INCOME, or MARRIED WITH MULTIPLE EMPLOYERS



| If the taxable income is: |  |  |  |  | Of amount over- |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Over- But not over- Computed tax is: |  |  |  |  |  |  |
| \$ | 0-\$ | 10,412. | \$ | 0.00 plus | 1.10\% - \$ | 0 |
| \$ | 10,412-\$ | 24,684 | \$ | 114.53 plus | 2.20\% - \$ | 10,412 |
| \$ | 24,684-\$ | 38,959 | \$ | 428.51 plus | 4.40\% - \$ | 24,684 |
| \$ | 38,959 - \$ | 54,08 | \$ | 1,056.61 plus | 6.60\% - \$ | 38,959 |
| \$ | 54,081 - \$ | 68,350. | \$ | 2,054.66 plus | 8.80\% - \$ | 54,081 |
| \$ | 68,350 - \$ | 349,137. |  | 3,310.33 plus | 10.23\% - \$ | 68,350 |
| \$ | 349,137-\$ | 418,961. |  | 32,034.84 plus | 11.33\%-\$ | 349,137 |
|  | 418,961 - \$ | 698,271. |  | 39,945.90 plus | 12.43\%-\$ | 418,961 |
|  | 698,271 - \$ | ,000,000. |  | 74,664.13 plus | 3.53\% - \$ | 698,271 |
|  | 00,000 and |  |  | 115,488.06 plu | 4.63\% - | ,000,000 |



For detailed information on how to calculate your California State Withholding, review the EDD's "California Withholding Schedules for 2024 (Method B - Exact Calculation Method)" publication located at https://edd.ca.gov/siteassets/files/pdf_pub_ctr/24methb.pdf.

## SALARY REDUCTIONS

Salary reductions which reduce taxable earnings include Employee contributions to:
Deferred Tax Sheltered Annuity (403b/TSA) Deferred Compensation (457b) Employee portion of CaISTRS/CaIPERS Section 125 Plan benefits Alternative Retirement Plans

Elective deferrals for 403b and 457b plans have an annual limit of \$23,000 for 2023. Catch-up contributions apply in some circumstances.

Attachment No: 1
Inf. Bul. No. ????
SFS-A27-2017-2018 Rev. 12/28/23-C

## OTHER RATES

| OASDI Tax Rate—Employee and Employer | 6.2 percent |
| :--- | ---: |
| $\quad$ (Not including Medicare) |  |
| OASDI maximum wage base—Employee and Employer | $\$ 168,600.00$ |
| Maximum OASDI contribution—Employee and Employer | $\$ 10,453.20$ |
| 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 (FY23-24) | 0.05 percent |
| CA Disability Insurance (SDI) | 1.10 percent |
| SDI maximum wage base | No limit |
| CaISTRS/CaIPERS | See employer |
| IRS Standard Mileage Rate (1-1-24) | 67.0 cents per mile |
| Federal Supplemental Tax Rate | 22 percent |
| State Supplemental Tax Rate | 6.6 percent |
| State Minimum Wage—More than 26 Employees | $\$ 16.00 / h r$. |

