

**Payroll Calculation Sheet**  
**Effective 01/01/2020 (Revised 02/18/2020)**

<b>HEALTH INSURANCE AND OTHER EMPLOYER CHARGES</b>		<b>Amount</b>
<b>CODE</b>		
D865P	(Employer HI - Select Benefits)	See Employer / Employee Health/Life Insurance Rate Sheet on DOF Payroll website for current rates
D867P	(Employer HI - ASEA)	
D860P	(Employer HI - LTC)	
D866P	(Employer HI - PSEA)	
D902P	(Employer HI - MMP)	
D807P	ER Basic Life	-
Plan A	All Other Units	\$ 1.43
Plan B	Units TM, MM, BB, CC, AA, AP	\$ 0.29
D805P	ER Basic ADD, Dep Life, Basic TA	\$ 0.95
UIP	Unemployment	0.40%
D804P	ER Term Leave	1.40%
D879P	ER Cashin Charge	2.11%
D802P	ASEA Legal Trust per pay period	\$4.00
D803P	APEA Legal Trust per month	\$12.00
D810P	CEA Legal Trust per month	\$12.00
D808P	Corr Off Injury Leave per month	\$8.00
D910P	GGU Injury Leave per year	\$8.00
D937P	ER MEBA Pension	11.70%

<b>WORKERS' COMPENSATION</b>					
<b>DEPT</b>	<b>CODE</b>	<b>ER%</b>	<b>DEPT</b>	<b>CODE</b>	<b>ER%</b>
01	D811P	1.01	10	D820P	2.52
02	D812P	1.22	11	D821P	1.49
03	D813P	0.89	12	D822P	5.45
04	D814P	0.99	18	D823P	0.83
05	D815P	1.13	20	D824P	5.72
06	D816P	3.43	25	D826P	4.74
07	D817P	1.19	31	D828P	0.85
08	D818P	0.93	33	D830P	0.63
09	D819P	2.10	41	D831P	1.33

<b>SBS</b>		
<b>CODE</b>		<b>%</b>
D500	Employee SBS	6.13
D800P	Employer SBS	6.13
Maximum Gross	\$	137,700.00
Maximum Deduction	\$	8,441.01

<b>RETIREMENT- DEFINED BENEFIT PLAN</b>				
<b>TYPE</b>	<b>CODE</b>	<b>EE%</b>	<b>CODE</b>	<b>ER%</b>
PERS - A	D512	6.75	D840P	22.00
PERS - C	D511	6.75	D841P	22.00
PERS - E	D515	6.75	D842P	22.00
PERS - F	D513	7.50	D843P	22.00
PERS - M	D510	6.75	D844P	22.00
PERS - P	D514	7.50	D845P	22.00
PERS - D	D516	9.60	D840P	22.00
<b>TRS</b>	D517	8.65	D846P	12.56
<b>LEGTRS</b>	D518	8.65	---	---
<b>JRS</b>	D519	7.00	D848P	40.72

<b>RETIREMENT- DEFINED CONTRIBUTION PLAN</b>				
<b>TYPE</b>	<b>CODE</b>	<b>EE%</b>	<b>CODE</b>	<b>ER%</b>
All Types	D570	8.00	D950P	5.00
Occ Death & Disability - Other			D952P	0.26
Occ Death & Disability - F&P			D953P	0.72
Retiree Medical Plan			D954P	1.32
F/T HRA	D955P			\$88.40 semi-monthly \$81.60 bi-weekly
P/T HRA	D957P			\$1.36 per hour
Def. Ben. Unfund. Liab.	D951P			22% less above amts
<b>TRS</b>	D575	8.00	D960P	7.00
Occ Death & Disability - T			D962P	0.08
Retiree Medical Plan			D964P	1.09
F/T HRA	D965P			\$88.40 semi-monthly
P/T HRA	D966P			Contract % of F/T rate
Def. Ben. Unfund. Liab.	D961P			12.56% less above amts

<b>MEDICARE</b>		
<b>CODE</b>		<b>%</b>
MEDIE	Employee Medicare	1.45
MEDIP	Employer Medicare	1.45
Maximum Gross		NO LIMIT
Maximum Deduction		NO LIMIT
MEDIE	Add'l EE Medicare	0.90
On Wages Over	\$	200,000.00

## 2020 Percentage Method Tables

<b>STANDARD Withholding Rate Schedules</b> (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 <b>NOT</b> checked.)				
If the Adjusted Annual Wage Amount (line 2a) is		The tentative amount to withhold is...	Plus this percentage..	of the amount that the Adjusted Annual Wage exceeds...
At least...	But less than...			
A	B	C	D	E
<b>Married Filing Jointly</b>				
\$0	\$11,900	\$0.00	0%	\$0
\$11,900	\$31,650	\$0.00	10%	\$11,900
\$31,650	\$92,150	\$1,975.00	12%	\$31,650
\$92,150	\$182,950	\$9,235.00	22%	\$92,150
\$182,950	\$338,500	\$29,211.00	24%	\$182,950
\$338,500	\$426,600	\$66,543.00	32%	\$338,500
\$426,600	\$633,950	\$94,735.00	35%	\$426,600
\$633,950		\$167,307.50	37%	\$633,950
<b>Single or Married Filing Separately</b>				
\$0	\$3,800	\$0.00	0%	\$0
\$3,800	\$13,675	\$0.00	10%	\$3,800
\$13,675	\$43,925	\$987.50	12%	\$13,675
\$43,925	\$89,325	\$4,617.50	22%	\$43,925
\$89,325	\$167,100	\$14,605.50	24%	\$89,325
\$167,100	\$211,150	\$33,271.50	32%	\$167,100
\$211,150	\$522,200	\$47,367.50	35%	\$211,150
\$522,200		\$156,235.00	37%	\$522,200
<b>Head of Household</b>				
\$0	\$10,050	\$0.00	0%	\$0
\$10,050	\$24,150	\$0.00	10%	\$10,050
\$24,150	\$63,750	\$1,410.00	12%	\$24,150
\$63,750	\$95,550	\$6,162.00	22%	\$63,750
\$95,550	\$173,350	\$13,158.00	24%	\$95,550
\$173,350	\$217,400	\$31,830.00	32%	\$173,350
\$217,400	\$528,450	\$45,926.00	35%	\$217,400
\$528,450		\$154,793.50	37%	\$528,450

<b>Form W-4, Step 2, Checkbox, Withholding Rate Schedules</b> (Use these if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 <b>IS</b> checked.)				
If the Adjusted Annual Wage Amount (line 2a) is		The tentative amount to withhold is...	Plus this percentage..	of the amount that the Adjusted Annual Wage exceeds...
At least...	But less than...			
A	B	C	D	E
<b>Married Filing Jointly</b>				
\$0	\$12,400	\$0.00	0%	\$0
\$12,400	\$22,275	\$0.00	10%	\$12,400
\$22,275	\$52,525	\$987.50	12%	\$22,275
\$52,525	\$97,925	\$4,617.50	22%	\$52,525
\$97,925	\$175,700	\$14,605.50	24%	\$97,925
\$175,700	\$219,750	\$33,271.50	32%	\$175,700
\$219,750	\$323,425	\$47,367.50	35%	\$219,750
\$323,425		\$83,653.75	37%	\$323,425
<b>Single or Married Filing Separately</b>				
\$0	\$6,200	\$0.00	0%	\$0
\$6,200	\$11,138	\$0.00	10%	\$6,200
\$11,138	\$26,263	\$493.75	12%	\$11,138
\$26,263	\$48,963	\$2,308.75	22%	\$26,263
\$48,963	\$87,850	\$7,302.75	24%	\$48,963
\$87,850	\$109,875	\$16,635.75	32%	\$87,850
\$109,875	\$265,400	\$23,683.75	35%	\$109,875
\$265,400		\$78,117.50	37%	\$265,400
<b>Head of Household</b>				
\$0	\$9,325	\$0.00	0%	\$0
\$9,325	\$16,375	\$0.00	10%	\$9,325
\$16,375	\$36,175	\$705.00	12%	\$16,375
\$36,175	\$52,075	\$3,081.00	22%	\$36,175
\$52,075	\$90,975	\$6,579.00	24%	\$52,075
\$90,975	\$113,000	\$15,915.00	32%	\$90,975
\$113,000	\$268,525	\$22,963.00	35%	\$113,000
\$268,525		\$77,396.75	37%	\$268,525