

Payroll Calculation Sheet
Effective 2/8/2021

HEALTH INSURANCE AND OTHER EMPLOYER CHARGES	
CODE	Amount
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	\$ 1.44
UIP Unemployment	0.40%
D804P ER Term Leave	1.40%
D879P ER Cashin Charge	1.71%
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%

RETIREMENT- DEFINED BENEFIT PLAN				
TYPE	CODE	EE%	CODE	ER%
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
TRS	D517	8.65	D846P	12.56
LEGTRS	D518	8.65	---	---
JRS	D519	7.00	D848P	40.72

RETIREMENT- DEFINED CONTRIBUTION PLAN				
TYPE	CODE	EE%	CODE	ER%
All Types	D570	8.00	D950P	5.00
Occ Death & Disability - Other			D952P	0.31
Occ Death & Disability - F&P			D953P	0.70
Retiree Medical Plan			D954P	1.27
F/T HRA	D955P			\$83.04 bi-weekly
P/T HRA	D957P			\$1.38 per hour
Def. Ben. Unfund. Liab.	D951P			22% less above amts
TRS	D575	8.00	D960P	7.00
Occ Death & Disability - T			D962P	0.08
Retiree Medical Plan			D964P	0.93
F/T HRA	D965P			\$83.04 bi-weekly
P/T HRA	D966P			Contract % of F/T rate
Def. Ben. Unfund. Liab.	D961P			12.56% less above amts

WORKERS' COMPENSATION					
DEPT	CODE	ER%	DEPT	CODE	ER%
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

SBS		
CODE		%
D500	Employee SBS	6.13
D800P	Employer SBS	6.13
Maximum Gross	\$	142,800.00
Maximum Deduction	\$	8,753.64

MEDICARE		
CODE		%
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

2021 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.)				
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
Married Filing Jointly				
\$0	\$12,200	\$0.00	0%	\$0
\$12,200	\$32,100	\$0.00	10%	\$12,200
\$32,100	\$93,250	\$1,990.00	12%	\$32,100
\$93,250	\$184,950	\$9,328.00	22%	\$93,250
\$184,950	\$342,050	\$29,502.00	24%	\$184,950
\$342,050	\$431,050	\$67,206.00	32%	\$342,050
\$431,050	\$640,500	\$95,686.00	35%	\$431,050
\$640,500		\$168,993.50	37%	\$640,500
Single or Married Filing Separately				
\$0	\$3,950	\$0.00	0%	\$0
\$3,950	\$13,900	\$0.00	10%	\$3,950
\$13,900	\$44,475	\$995.00	12%	\$13,900
\$44,475	\$90,325	\$4,664.00	22%	\$44,475
\$90,325	\$168,875	\$14,751.00	24%	\$90,325
\$168,875	\$213,375	\$33,603.00	32%	\$168,875
\$213,375	\$527,550	\$47,843.00	35%	\$213,375
\$527,550		\$157,804.25	37%	\$527,550
Head of Household				
\$0	\$10,200	\$0.00	0%	\$0
\$10,200	\$24,400	\$0.00	10%	\$10,200
\$24,400	\$64,400	\$1,420.00	12%	\$24,400
\$64,400	\$96,550	\$6,220.00	22%	\$64,400
\$96,550	\$175,100	\$13,293.00	24%	\$96,550
\$175,100	\$219,600	\$32,145.00	32%	\$175,100
\$219,600	\$533,800	\$46,385.00	35%	\$219,600
\$533,800		\$156,355.00	37%	\$533,800

Form W-4, Step 2, Checkbox, 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 (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
Married Filing Jointly				
\$0	\$12,400	\$0.00	0%	\$0
\$12,400	\$22,275	\$0.00	10%	\$12,400
\$22,275	\$52,525	\$995.00	12%	\$22,275
\$52,525	\$97,925	\$4,664.00	22%	\$52,525
\$97,925	\$175,700	\$14,751.00	24%	\$97,925
\$175,700	\$219,750	\$33,603.00	32%	\$175,700
\$219,750	\$323,425	\$47,843.00	35%	\$219,750
\$323,425		\$84,496.75	37%	\$323,425
Single or Married Filing Separately				
\$0	\$6,275	\$0.00	0%	\$0
\$6,275	\$11,250	\$0.00	10%	\$6,275
\$11,250	\$26,538	\$493.75	12%	\$11,250
\$26,538	\$49,463	\$2,308.75	22%	\$26,538
\$49,463	\$88,738	\$7,302.75	24%	\$49,463
\$88,738	\$110,988	\$16,635.75	32%	\$88,738
\$110,988	\$268,075	\$23,683.75	35%	\$110,988
\$268,075		\$78,117.50	37%	\$268,075
Head of Household				
\$0	\$9,400	\$0.00	0%	\$0
\$9,400	\$16,500	\$0.00	10%	\$9,400
\$16,500	\$36,500	\$710.00	12%	\$16,500
\$36,500	\$52,575	\$3,110.00	22%	\$36,500
\$52,575	\$91,850	\$6,646.50	24%	\$52,575
\$91,850	\$114,100	\$16,072.50	32%	\$91,850
\$114,100	\$271,200	\$23,192.50	35%	\$114,100
\$271,200		\$78,177.50	37%	\$271,200