

Payroll Calculation Sheet
Effective 07/08/2024

| 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 | \$ 1.05 |
| UIP | Unemployment | 0.00% |
| D804P | ER Term Leave | 1.60% |
| D879P | ER Cashin Charge | 2.31% |
| 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 |
| 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 | 26.76 |
| PERS - C | D511 | 6.75 | D841P | 26.76 |
| PERS - E | D515 | 6.75 | D842P | 26.76 |
| PERS - F | D513 | 7.50 | D843P | 26.76 |
| PERS - M | D510 | 6.75 | D844P | 26.76 |
| PERS - P | D514 | 7.50 | D845P | 26.76 |
| PERS - D | D516 | 9.60 | D840P | 26.76 |
| | | | | |
| TRS | D517 | 8.65 | D846P | 12.56 |
| LEGTRS | D518 | 8.65 | --- | --- |
| JRS | D519 | 7.00 | D848P | 42.07 |

| RETIREMENT- DEFINED CONTRIBUTION PLAN | | | | |
|--|-------------|------------|-------------|------------------------|
| TYPE | CODE | EE% | CODE | ER% |
| All Types | D570 | 8.00 | D950P | 5.00 |
| Occ Death & Disability - Other | | | D952P | 0.24 |
| Occ Death & Disability - F&P | | | D953P | 0.69 |
| Retiree Medical Plan | | | D954P | 0.83 |
| F/T HRA | D955P | | | \$91.80 bi-weekly |
| P/T HRA | D957P | | | \$1.53 per hour |
| Def. Ben. Unfund. Liab. | D951P | | | 26.76% less above amts |
| TRS | D575 | 8.00 | D960P | 7.00 |
| Occ Death & Disability - T | | | D962P | 0.08 |
| Retiree Medical Plan | | | D964P | 0.82 |
| F/T HRA | D965P | | | \$88.56 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 | 0.99 | 12 | D822P | 4.18 |
| 02 | D812P | 0.96 | 16 | D832P | 0.72 |
| 03 | D813P | 0.69 | 18 | D823P | 0.61 |
| 04 | D814P | 0.44 | 20 | D824P | 3.35 |
| 05 | D815P | 0.57 | 25 | D826P | 3.74 |
| 07 | D817P | 1.24 | 26 | D833P | 4.58 |
| 08 | D818P | 0.57 | 31 | D828P | 0.52 |
| 09 | D819P | 2.70 | 33 | D830P | 0.57 |
| 10 | D820P | 2.48 | 41 | D831P | 0.77 |
| 11 | D821P | 1.69 | | | |

| SBS | | |
|-------------------|--------------|------------|
| CODE | | % |
| D500 | Employee SBS | 6.13 |
| D800P | Employer SBS | 6.13 |
| Maximum Gross | \$ | 168,600.00 |
| Maximum Deduction | \$ | 10,335.18 |

| 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 |

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

| 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 | \$14,600 | \$0.00 | 0% | \$0 |
| \$14,600 | \$26,200 | \$0.00 | 10% | \$14,600 |
| \$26,200 | \$61,750 | \$1,160.00 | 12% | \$26,200 |
| \$61,750 | \$115,125 | \$5,426.00 | 22% | \$61,750 |
| \$115,125 | \$206,550 | \$17,168.50 | 24% | \$115,125 |
| \$206,550 | \$258,325 | \$39,110.50 | 32% | \$206,550 |
| \$258,325 | \$380,200 | \$55,678.50 | 35% | \$258,325 |
| \$380,200 | | \$98,334.75 | 37% | \$380,200 |
| Single or Married Filing Separately | | | | |
| \$0 | \$7,300 | \$0.00 | 0% | \$0 |
| \$7,300 | \$13,100 | \$0.00 | 10% | \$7,300 |
| \$13,100 | \$30,875 | \$580.00 | 12% | \$13,100 |
| \$30,875 | \$57,563 | \$2,713.00 | 22% | \$30,875 |
| \$57,563 | \$103,275 | \$8,584.25 | 24% | \$57,563 |
| \$103,275 | \$129,163 | \$19,555.25 | 32% | \$103,275 |
| \$129,163 | \$311,975 | \$27,839.25 | 35% | \$129,163 |
| \$311,975 | | \$91,823.63 | 37% | \$311,975 |
| Head of Household | | | | |
| \$0 | \$10,950 | \$0.00 | 0% | \$0 |
| \$10,950 | \$19,225 | \$0.00 | 10% | \$10,950 |
| \$19,225 | \$42,500 | \$827.50 | 12% | \$19,225 |
| \$42,500 | \$61,200 | \$3,620.50 | 22% | \$42,500 |
| \$61,200 | \$106,925 | \$7,734.50 | 24% | \$61,200 |
| \$106,925 | \$132,800 | \$18,708.50 | 32% | \$106,925 |
| \$132,800 | \$315,625 | \$26,988.50 | 35% | \$132,800 |
| \$315,625 | | \$90,977.25 | 37% | \$315,625 |