

Payroll Calculation Sheet
Effective 1/1/2017

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 and Travel Accident per month	
Plan A	All Other Units	\$ 2.19
Plan B	Units TA, TM, MM, BB, CC	\$ 1.05
UIP	Unemployment	0.40%
D804P	ER Term Leave	1.15%
D879P	ER Cashin Charge	2.26%
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%

WORKERS' COMPENSATION					
DEPT	CODE	ER%	DEPT	CODE	ER%
01	D811P	1.37	10	D820P	3.23
02	D812P	1.43	11	D821P	2.06
03	D813P	1.12	12	D822P	5.57
04	D814P	1.41	18	D823P	1.18
05	D815P	1.02	20	D824P	4.12
06	D816P	3.67	25	D826P	4.73
07	D817P	1.88	31	D828P	0.99
08	D818P	0.94	33	D830P	0.62
09	D819P	4.79	41	D831P	1.18

SBS		
CODE		%
D500	Employee SBS	6.13
D800P	Employer SBS	6.13
Maximum Gross	\$	127,200.00
Maximum Deduction	\$	7,797.36

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	0.17
Occ Death & Disability - F&P			D953P	0.49
Retiree Medical Plan			D954P	1.18
F/T HRA			D955P	\$85.39 semi-monthly \$78.82 bi-weekly
P/T HRA			D957P	\$1.31 per hour
Def. Ben. Unfund. Liab.			D951P	22% less above amts
TRS	D575	8.00	D960P	7.00
Occ Death & Disability - T			D962P	0.00
Retiree Medical Plan			D964P	1.05
F/T HRA			D965P	\$85.39 semi-monthly
P/T HRA			D966P	Contract % of F/T rate
Def. Ben. Unfund. Liab.			D961P	12.56% less above amts

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

**Tables for Percentage Method of Withholding
For Wages Paid in 2017
Effective 1/1/2017**

AMHS-BIWK1-BIWK4 (Biweekly)
One Withholding Allowance = \$155.80

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$88		\$0		Not over \$333		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$88	—\$447	\$0.00 plus 10%	—\$88	\$333	—\$1,050	\$0.00 plus 10%	—\$333
\$447	—\$1,548	\$35.90 plus 15%	—\$447	\$1,050	—\$3,252	\$71.70 plus 15%	—\$1,050
\$1,548	—\$3,623	\$201.05 plus 25%	—\$1,548	\$3,252	—\$6,221	\$402.00 plus 25%	—\$3,252
\$3,623	—\$7,460	\$719.80 plus 28%	—\$3,623	\$6,221	—\$9,308	\$1,144.25 plus 28%	—\$6,221
\$7,460	—\$16,115	\$1,794.16 plus 33%	—\$7,460	\$9,308	—\$16,360	\$2,008.61 plus 33%	—\$9,308
\$16,115	—\$16,181	\$4,650.31 plus 35%	—\$16,115	\$16,360	—\$18,437	\$4,335.77 plus 35%	—\$16,360
\$16,181		\$4,673.41 plus 39.6%	—\$16,181	\$18,437		\$5,062.72 plus 39.6%	—\$18,437

SEMI (Semimonthly)
One Withholding Allowance = \$168.80

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$96		\$0		Not over \$360		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$96	—\$484	\$0.00 plus 10%	—\$96	\$360	—\$1,138	\$0.00 plus 10%	—\$360
\$484	—\$1,677	\$38.80 plus 15%	—\$484	\$1,138	—\$3,523	\$77.80 plus 15%	—\$1,138
\$1,677	—\$3,925	\$217.75 plus 25%	—\$1,677	\$3,523	—\$6,740	\$435.55 plus 25%	—\$3,523
\$3,925	—\$8,081	\$779.75 plus 28%	—\$3,925	\$6,740	—\$10,083	\$1,239.80 plus 28%	—\$6,740
\$8,081	—\$17,458	\$1,943.43 plus 33%	—\$8,081	\$10,083	—\$17,723	\$2,175.84 plus 33%	—\$10,083
\$17,458	—\$17,529	\$5,037.84 plus 35%	—\$17,458	\$17,723	—\$19,973	\$4,697.04 plus 35%	—\$17,723
\$17,529		\$5,062.69 plus 39.6%	—\$17,529	\$19,973		\$5,484.54 plus 39.6%	—\$19,973