

**Payroll Calculation Sheet**  
Effective 1/1/2018

<b>HEALTH INSURANCE AND OTHER EMPLOYER CHARGES</b>	
<b>CODE</b>	<b>Amount</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 and Travel Accident per month	
Plan A All Other Units	\$ 2.19
Plan B Units TM, MM, BB, CC	\$ 1.05
UIP Unemployment	0.40%
D804P ER Term Leave	1.20%
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
D808P Corr Off Injury Leave per month	\$8.00
D910P GGU Injury Leave per year	\$8.00
D937P ER MEBA Pension	11.70%

<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	0.16
Occ Death & Disability - F&P			D953P	0.43
Retiree Medical Plan			D954P	1.03
F/T HRA	D955P			\$86.84 semi-monthly \$80.16 bi-weekly
P/T HRA	D957P			\$1.34 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	0.00
Retiree Medical Plan			D964P	0.91
F/T HRA	D965P			\$86.84 semi-monthly
P/T HRA	D966P			Contract % of F/T rate
Def. Ben. Unfund. Liab.	D961P			12.56% less above amts

<b>WORKERS' COMPENSATION</b>					
<b>DEPT</b>	<b>CODE</b>	<b>ER%</b>	<b>DEPT</b>	<b>CODE</b>	<b>ER%</b>
01	D811P	1.40	10	D820P	3.05
02	D812P	1.32	11	D821P	2.10
03	D813P	0.95	12	D822P	5.42
04	D814P	1.79	18	D823P	1.06
05	D815P	1.44	20	D824P	4.54
06	D816P	3.45	25	D826P	4.77
07	D817P	1.68	31	D828P	1.00
08	D818P	0.98	33	D830P	0.61
09	D819P	2.86	41	D831P	1.07

<b>SBS</b>		
<b>CODE</b>		<b>%</b>
D500	Employee SBS	6.13
D800P	Employer SBS	6.13
Maximum Gross	\$	128,400.00
Maximum Deduction	\$	7,870.92

<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

**Tables for Percentage Method of Withholding  
For Wages Paid in 2018  
Effective 1/1/2018**

**AMHS-BIWK1-BIWK4 (Biweekly)  
One Withholding Allowance = \$159.60**

**TABLE 2—BIWEEKLY Payroll Period**

<b>(a) SINGLE person (including head of household)—</b>				<b>(b) MARRIED person—</b>			
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 \$142		\$0		Not over \$444		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$142	—\$509	\$0.00 plus 10%	—\$142	\$444	—\$1,177	\$0.00 plus 10%	—\$444
\$509	—\$1,631	\$36.70 plus 12%	—\$509	\$1,177	—\$3,421	\$73.30 plus 12%	—\$1,177
\$1,631	—\$3,315	\$171.34 plus 22%	—\$1,631	\$3,421	—\$6,790	\$342.58 plus 22%	—\$3,421
\$3,315	—\$6,200	\$541.82 plus 24%	—\$3,315	\$6,790	—\$12,560	\$1,083.76 plus 24%	—\$6,790
\$6,200	—\$7,835	\$1,234.22 plus 32%	—\$6,200	\$12,560	—\$15,829	\$2,468.56 plus 32%	—\$12,560
\$7,835	—\$19,373	\$1,757.42 plus 35%	—\$7,835	\$15,829	—\$23,521	\$3,514.64 plus 35%	—\$15,829
\$19,373		\$5,795.72 plus 37%	—\$19,373	\$23,521		\$6,206.84 plus 37%	—\$23,521

**SEMI (Semimonthly)  
One Withholding Allowance = \$172.90**

**TABLE 3—SEMIMONTHLY Payroll Period**

<b>(a) SINGLE person (including head of household)—</b>				<b>(b) MARRIED person—</b>			
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 \$154		\$0		Not over \$481		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$154	—\$551	\$0.00 plus 10%	—\$154	\$481	—\$1,275	\$0.00 plus 10%	—\$481
\$551	—\$1,767	\$39.70 plus 12%	—\$551	\$1,275	—\$3,706	\$79.40 plus 12%	—\$1,275
\$1,767	—\$3,592	\$185.62 plus 22%	—\$1,767	\$3,706	—\$7,356	\$371.12 plus 22%	—\$3,706
\$3,592	—\$6,717	\$587.12 plus 24%	—\$3,592	\$7,356	—\$13,606	\$1,174.12 plus 24%	—\$7,356
\$6,717	—\$8,488	\$1,337.12 plus 32%	—\$6,717	\$13,606	—\$17,148	\$2,674.12 plus 32%	—\$13,606
\$8,488	—\$20,988	\$1,903.84 plus 35%	—\$8,488	\$17,148	—\$25,481	\$3,807.56 plus 35%	—\$17,148
\$20,988		\$6,278.84 plus 37%	—\$20,988	\$25,481		\$6,724.11 plus 37%	—\$25,481