

Payroll Calculation Sheet
Effective 01/01/2026

HEALTH INSURANCE AND OTHER EMPLOYER CHARGES		See Employer / Employee Health/Life Insurance Rate Sheet on DOF Payroll website for current rates
CODE	Amount	
D865P (Employer HI - Select Benefits)		
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 0.60%

D804P ER Term Leave 1.00%

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 12.70%

WORKERS' COMPENSATION					
DEPT	CODE	ER%	DEPT	CODE	ER%
01	D811P	1.28	12	D822P	2.15
02	D812P	1.22	16	D832P	4.97
03	D813P	0.88	18	D823P	0.75
04	D814P	0.87	20	D824P	4.20
05	D815P	0.58	25	D826P	4.42
07	D817P	0.89	26	D833P	5.69
08	D818P	1.62	31	D828P	0.63
09	D819P	0.72	33	D830P	0.61
10	D820P	3.44	41	D831P	0.90
11	D821P	2.97			

SBS		
CODE	%	
D500 Employee SBS	6.13	
D800P Employer SBS	6.13	
Maximum Gross	\$ 184,500.00	
Maximum Deduction	\$ 11,309.85	

RETIREMENT- DEFINED BENEFIT PLAN				
TYPE	CODE	EE%	CODE	ER%
PERS - A	D512	6.75	D840P	28.33
PERS - C	D511	6.75	D841P	28.33
PERS - E	D515	6.75	D842P	28.33
PERS - F	D513	7.50	D843P	28.33
PERS - M	D510	6.75	D844P	28.33
PERS - P	D514	7.50	D845P	28.33
PERS - D	D516	9.60	D840P	28.33
TRS	D517	8.65	D846P	12.56
LEGTRS	D518	8.65	---	---
JRS	D519	7.00	D848P	39.22

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	0.86
F/T HRA	D955P	\$94.92 bi-weekly		
P/T HRA	D957P	\$1.58 per hour		
Def. Ben. Unfund. Liab.	D951P	28.33% less above amts		
TRS	D575	8.00	D960P	7.00
Occ Death & Disability - T			D962P	0.08
Retiree Medical Plan			D964P	0.74
F/T HRA	D965P	\$94.92 bi-weekly		
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 Addt'l EE Medicare	0.90	
On Wages Over	\$ 200,000.00	

2026 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		of the amount that the Adjusted Annual Wage exceeds...		
At least...	But less than...	The tentative amount to withhold is...	Plus this percentage..	Annual Wage exceeds...
A	B	C	D	E

Married Filing Jointly

\$0	\$19,300	\$0.00	0%	\$0
\$19,300	\$44,100	\$0.00	10%	\$19,300
\$44,100	\$120,100	\$2,480.00	12%	\$44,100
\$120,100	\$230,700	\$11,600.00	22%	\$120,100
\$230,700	\$422,850	\$35,932.00	24%	\$230,700
\$422,850	\$531,750	\$82,048.00	32%	\$422,850
\$531,750	\$788,000	\$116,896.00	35%	\$531,750
\$788,000		\$206,583.50	37%	\$788,000

Single or Married Filing Separately

\$0	\$7,500	\$0.00	0%	\$0
\$7,500	\$19,900	\$0.00	10%	\$7,500
\$19,900	\$57,900	\$1,240.00	12%	\$19,900
\$57,900	\$113,200	\$5,800.00	22%	\$57,900
\$113,200	\$209,275	\$17,966.00	24%	\$113,200
\$209,275	\$263,725	\$41,024.00	32%	\$209,275
\$263,725	\$648,100	\$58,448.00	35%	\$263,725
\$648,100		\$192,979.25	37%	\$648,100

Head of Household

\$0	\$15,550	\$0.00	0%	\$0
\$15,550	\$33,250	\$0.00	10%	\$15,550
\$33,250	\$83,000	\$1,770.00	12%	\$33,250
\$83,000	\$121,250	\$7,740.00	22%	\$83,000
\$121,250	\$217,300	\$16,155.00	24%	\$121,250
\$217,300	\$271,750	\$39,207.00	32%	\$217,300
\$271,750	\$656,150	\$56,631.00	35%	\$271,750
\$656,150		\$191,171.00	37%	\$656,150

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		of the amount that the Adjusted Annual Wage exceeds...		
At least...	But less than...	The tentative amount to withhold is...	Plus this percentage..	Annual Wage exceeds...
A	B	C	D	E

Married Filing Jointly

\$0	\$16,100	\$0.00	0%	\$0
\$16,100	\$28,500	\$0.00	10%	\$16,100
\$28,500	\$66,500	\$1,240.00	12%	\$28,500
\$66,500	\$121,800	\$5,800.00	22%	\$66,500
\$121,800	\$217,875	\$17,966.00	24%	\$121,800
\$217,875	\$272,325	\$41,024.00	32%	\$217,875
\$272,325	\$400,450	\$58,448.00	35%	\$272,325
\$400,450		\$103,291.75	37%	\$400,450

Single or Married Filing Separately

\$0	\$8,050	\$0.00	0%	\$0
\$8,050	\$14,250	\$0.00	10%	\$8,050
\$14,250	\$33,250	\$620.00	12%	\$14,250
\$33,250	\$60,900	\$2,900.00	22%	\$33,250
\$60,900	\$108,938	\$8,983.00	24%	\$60,900
\$108,938	\$136,163	\$20,512.00	32%	\$108,938
\$136,163	\$328,350	\$29,224.00	35%	\$136,163
\$328,350		\$96,489.63	37%	\$328,350

Head of Household

\$0	\$12,075	\$0.00	0%	\$0
\$12,075	\$20,925	\$0.00	10%	\$12,075
\$20,925	\$45,800	\$885.00	12%	\$20,925
\$45,800	\$64,925	\$3,870.00	22%	\$45,800
\$64,925	\$112,950	\$8,077.50	24%	\$64,925
\$112,950	\$140,175	\$19,603.50	32%	\$112,950
\$140,175	\$332,375	\$28,315.50	35%	\$140,175
\$332,375		\$95,585.50	37%	\$332,375