

**Payroll Calculation Sheet**  
Effective 03/02/2026

<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	-
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	1.00%
D879P ER Cashin Charge	2.91%
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%

<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	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
<b>TRS</b>	D517	8.65	D846P	12.56
<b>LEGTRS</b>	D518	8.65	---	---
<b>JRS</b>	D519	7.00	D848P	39.22

<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	0.24
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
<b>TRS</b>	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

<b>WORKERS' COMPENSATION</b>					
<b>DEPT</b>	<b>CODE</b>	<b>ER%</b>	<b>DEPT</b>	<b>CODE</b>	<b>ER%</b>
01	D811P	1.28	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			

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

<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

## 2026 Percentage Method Tables

<b>STANDARD Withholding Rate Schedules</b> (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 <b>NOT</b> 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	\$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

<b>Form W-4, Step 2, Checkbox, Withholding Rate Schedules</b> (Use these if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 <b>IS</b> 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	\$16,100	\$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