

# YEAR 2019 TAX RATES

and Other Employee Deductions  
See Reverse for General Tax Calculation Procedures

## FEDERAL ANNUAL TAX RATES

Table "A"

Rates are applied to *annual taxable earnings\** (annual gross earnings less salary reductions) less \$4,200 times number of exemptions claimed.

### SINGLE person — including HEAD OF HOUSEHOLD

If the amount of wages  
(after subtracting with-  
holding allowances) is: The amount of income tax  
to be withheld is:  
Not over \$3,800 \$0

| Over             | But not over—  | Computed tax is:         | Of excess over— |
|------------------|----------------|--------------------------|-----------------|
| \$ 3,800—        | \$ 13,500 ...  | \$ 0.00 plus 10.0%—      | \$ 3,800        |
| \$ 13,500—       | \$ 43,275 ...  | \$ 970.00 plus 12.0%—    | \$ 13,500       |
| \$ 43,275—       | \$ 88,000 ...  | \$ 4,543.00 plus 22.0%—  | \$ 43,275       |
| \$ 88,000—       | \$ 164,525 ... | \$ 14,382.50 plus 24.0%— | \$ 88,000       |
| \$ 164,525—      | \$ 207,900 ... | \$ 32,748.50 plus 32.0%— | \$ 164,525      |
| \$ 207,900—      | \$ 514,100 ... | \$ 46,628.50 plus 35.0%— | \$ 207,900      |
| \$ 514,100 ..... |                | \$153,798.50 plus 37.0%— | \$ 514,100      |

### MARRIED person

If the amount of wages  
(after subtracting with-  
holding allowances) is: The amount of income tax  
to be withheld is:  
Not over \$11,800 \$0

| Over             | But not over—  | Computed tax is:         | Of excess over— |
|------------------|----------------|--------------------------|-----------------|
| \$ 11,800—       | \$ 31,200 ...  | \$ 0.00 plus 10.0%—      | \$ 11,800       |
| \$ 31,200—       | \$ 90,750 ...  | \$ 1,940.00 plus 12.0%—  | \$ 31,200       |
| \$ 90,750—       | \$ 180,200 ... | \$ 9,086.00 plus 22.0%—  | \$ 90,750       |
| \$ 180,200—      | \$ 333,250 ... | \$ 28,765.00 plus 24.0%— | \$ 180,200      |
| \$ 333,250—      | \$ 420,000 ... | \$ 65,497.00 plus 32.0%— | \$ 333,250      |
| \$ 420,000—      | \$ 624,150 ... | \$ 93,257.00 plus 35.0%— | \$ 420,000      |
| \$ 624,150 ..... |                | \$164,709.50 plus 37.0%— | \$ 624,150      |

## OTHER RATES

|  |                     |
|--|---------------------|
| OASDI Tax Rate—Employee and Employer<br>(Not including Medicare) | 6.2 percent         |
| OASDI maximum wage base—Employee and Employer                    | \$132,900.00        |
| Maximum OASDI contribution—Employee and Employer                 | \$8,239.80          |
| Medicare Tax Rate  | 1.45 percent        |
| Additional Medicare Tax—Employee wages over \$200,000            | 0.90 percent        |
| Medicare maximum wage base                                       | No limit            |
| Medicare maximum contribution                                    | No limit            |
| School Employees Fund SUI Rate (FY18-19)                         | 0.05 percent        |
| CA Disability Insurance (SDI)                                    | 1.0 percent         |
| SDI maximum wage base  | \$118,371.00        |
| CalSTRS/CalPERS  | See employer        |
| IRS Standard Mileage Rate (1-1-19)                               | 58.0 cents per mile |
| Federal Supplemental Tax Rate                                    | 22 percent          |
| State Supplemental Tax Rate                                      | 6.6 percent         |
| State Minimum Wage—More than 50 Employees                        | \$12.00/hr.         |

## SALARY REDUCTIONS

Salary reductions which reduce taxable earnings include Employee contributions to:

|   |                              |
|---|------------------------------|
| Deferred Tax Sheltered Annuity (403b/TSA) | Deferred Compensation (457b) |
| Employee portion of CalSTRS/CalPERS       | Section 125 Plan benefits    |
| Alternative Retirement Plans              |                              |

## STATE ANNUAL TAX RATES

Table "B"

Rates apply to *annual taxable earnings\** (annual gross earnings less salary reductions) as follows:

- a) \$0 tax if annual taxable earnings are equal to or less than  
\$14,573 if SINGLE or MARRIED — 0 or 1 exemption  
\$29,146 if UNMARRIED HEAD of HOUSEHOLD or  
MARRIED—2 or more exemptions  
b) Apply rate to annual taxable earnings less standard deduction and  
less \$1,000 for each Estimated Deduction\*\* Allowance

|                               |         |
|-------------------------------|---------|
| Standard deduction            |         |
| MARRIED — 0 or 1 exemption    | \$4,401 |
| 2 or more exemptions          | \$8,802 |
| SINGLE —                      | \$4,401 |
| UNMARRIED HEAD of HOUSEHOLD — | \$8,802 |

### SINGLE, MARRIED WITH DUAL INCOME, or MARRIED WITH MULTIPLE EMPLOYERS

If the taxable income is:

| Over                       | But not over—   | Computed tax is:          | Of amount over— |
|----------------------------|-----------------|---------------------------|-----------------|
| \$ 0—                      | \$ 8,544 ...    | \$ 0.00 plus 1.10%—       | \$ 0            |
| \$ 8,544—                  | \$ 20,255 ...   | \$ 93.98 plus 2.20%—      | \$ 8,544        |
| \$ 20,255—                 | \$ 31,969 ...   | \$ 351.62 plus 4.40%—     | \$ 20,255       |
| \$ 31,969—                 | \$ 44,377 ...   | \$ 867.04 plus 6.60%—     | \$ 31,969       |
| \$ 44,377—                 | \$ 56,085 ...   | \$ 1,685.97 plus 8.80%—   | \$ 44,377       |
| \$ 56,085—                 | \$ 286,492 ...  | \$ 2,716.27 plus 10.23%—  | \$ 56,085       |
| \$ 286,492—                | \$ 343,788 ...  | \$ 26,286.91 plus 11.33%— | \$ 286,492      |
| \$ 343,788—                | \$ 572,980 ...  | \$ 32,778.55 plus 12.43%— | \$ 343,788      |
| \$ 572,980—                | \$1,000,000 ... | \$ 61,267.12 plus 13.53%— | \$ 572,980      |
| \$1,000,000 and over ..... |                 | \$119,042.93 plus 14.63%— | \$1,000,000     |

### MARRIED person—

If the taxable income is:

| Over                       | But not over—   | Computed tax is:           | Of amount over— |
|----------------------------|-----------------|----------------------------|-----------------|
| \$ 0—                      | \$ 17,088 ...   | \$ 0.00 plus 1.10%—        | \$ 0            |
| \$ 17,088—                 | \$ 40,510 ...   | \$ 187.97 plus 2.20%—      | \$ 17,088       |
| \$ 40,510—                 | \$ 63,938 ...   | \$ 703.25 plus 4.40%—      | \$ 40,510       |
| \$ 63,938—                 | \$ 88,754 ...   | \$ 1,734.08 plus 6.60%—    | \$ 63,938       |
| \$ 88,754—                 | \$ 112,170 ...  | \$ 3,371.94 plus 8.80%—    | \$ 88,754       |
| \$ 112,170—                | \$ 572,984 ...  | \$ 5,432.55 plus 10.23%—   | \$ 112,170      |
| \$ 572,984—                | \$ 687,576 ...  | \$ 52,573.82 plus 11.33%—  | \$ 572,984      |
| \$ 687,576—                | \$1,000,000 ... | \$ 65,557.09 plus 12.43%—  | \$ 687,576      |
| \$1,000,000—               | \$1,145,961 ... | \$ 104,391.39 plus 13.53%— | \$1,000,000     |
| \$1,145,961 and over ..... |                 | \$ 124,139.90 plus 14.63%— | \$1,145,961     |

### UNMARRIED/HEAD OF HOUSEHOLD—

If the taxable income is:

| Over                       | But not over—   | Computed tax is:           | Of amount over— |
|----------------------------|-----------------|----------------------------|-----------------|
| \$ 0—                      | \$ 17,099 ...   | \$ 0.00 plus 1.10%—        | \$ 0            |
| \$ 17,099—                 | \$ 40,512 ...   | \$ 188.09 plus 2.20%—      | \$ 17,099       |
| \$ 40,512—                 | \$ 52,224 ...   | \$ 703.18 plus 4.40%—      | \$ 40,512       |
| \$ 52,224—                 | \$ 64,632 ...   | \$ 1,218.51 plus 6.60%—    | \$ 52,224       |
| \$ 64,632—                 | \$ 76,343 ...   | \$ 2,037.44 plus 8.80%—    | \$ 64,632       |
| \$ 76,343—                 | \$ 389,627 ...  | \$ 3,068.01 plus 10.23%—   | \$ 76,343       |
| \$ 389,627—                | \$ 467,553 ...  | \$ 35,116.96 plus 11.33%—  | \$ 389,627      |
| \$ 467,553—                | \$ 779,253 ...  | \$ 43,945.98 plus 12.43%—  | \$ 467,553      |
| \$ 779,253—                | \$1,000,000 ... | \$ 82,690.29 plus 13.53%—  | \$ 779,253      |
| \$1,000,000 and over ..... |                 | \$ 112,557.36 plus 14.63%— | \$1,000,000     |

- c) Reduce result of b) by personal allowance tax credit to arrive at annual tax:  
Personal allowance credit\*\*\* for Single, Married, and Head of Household  
0 Allowance — \$0  
1 or More Allowances — \$129.80 for each allowance

\*See reverse side for calculation of annual taxable earnings.

\*\*Estimated deductions are not the same as the personal allowances on Form DE-4, California "Employee's Withholding Allowance Certificate." Apply personal allowances credit only in step (c) of the computation.

\*\*\*Credit is for personal allowances only; exclude estimated deduction allowances.