

# YEAR 2020 TAX RATES

and Other Employee Deductions

## FEDERAL ANNUAL TAX RATES

### 2020 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 NOT checked.)				
If the Adjusted Annual Wage Amount is		The tentative amount to withhold is...		of the amount that exceeds
At least...	But less than...	A	D	E
<b>Married Filing Jointly</b>				
\$0	\$11,900	\$0.00	plus 0%	\$0
\$11,900	\$31,650	\$0.00	plus 10%	\$11,900
\$31,650	\$92,150	\$1,975.00	plus 12%	\$31,650
\$92,150	\$182,950	\$9,235.00	plus 22%	\$92,150
\$182,950	\$338,500	\$29,211.00	plus 24%	\$182,950
\$338,500	\$426,600	\$66,543.00	plus 32%	\$338,500
\$426,600	\$633,950	\$94,735.00	plus 35%	\$426,600
\$633,950		\$167,307.50	plus 37%	\$633,950
<b>Single or Married Filing Separately</b>				
\$0	\$3,800	\$0.00	plus 0%	\$0
\$3,800	\$13,675	\$0.00	plus 10%	\$3,800
\$13,675	\$43,925	\$987.50	plus 12%	\$13,675
\$43,925	\$89,325	\$4,617.50	plus 22%	\$43,925
\$89,325	\$167,100	\$14,605.50	plus 24%	\$89,325
\$167,100	\$211,150	\$33,271.50	plus 32%	\$167,100
\$211,150	\$522,200	\$47,367.50	plus 35%	\$211,150
\$522,200		\$156,235.00	plus 37%	\$522,200
<b>Head of Household–PENDING HRS UPDATES</b>				
\$0	\$10,050	\$0.00	plus 0%	\$0
\$10,050	\$24,150	\$0.00	plus 10%	\$10,050
\$24,150	\$63,750	\$1,410.00	plus 12%	\$24,150
\$63,750	\$95,550	\$6,162.00	plus 22%	\$63,750
\$95,550	\$173,350	\$13,158.00	plus 24%	\$95,550
\$173,350	\$217,400	\$31,830.00	plus 32%	\$173,350
\$217,400	\$528,450	\$45,926.00	plus 35%	\$217,400
\$528,450		\$154,793.50	plus 37%	\$528,450

<b>Form W-4, Step 2, 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 IS checked.)				
If the Adjusted Annual Wage Amount is		The tentative amount to withhold is...		of the amount that exceeds
At least...	But less than...	A	D	E
<b>Married Filing Jointly–PENDING HRS UPDATES</b>				
\$0	\$12,400	\$0.00	plus 0%	\$0
\$12,400	\$22,275	\$0.00	plus 10%	\$12,400
\$22,275	\$52,525	\$987.50	plus 12%	\$22,275
\$52,525	\$97,925	\$4,617.50	plus 22%	\$52,525
\$97,925	\$175,700	\$14,605.50	plus 24%	\$97,925
\$175,700	\$219,750	\$33,271.50	plus 32%	\$175,700
\$219,750	\$323,425	\$47,367.50	plus 35%	\$219,750
\$323,425		\$83,653.75	plus 37%	\$323,425
<b>Single or Married Filing Separately–PENDING HRS UPDATES</b>				
\$0	\$6,200	\$0.00	plus 0%	\$0
\$6,200	\$11,138	\$0.00	plus 10%	\$6,200
\$11,138	\$26,263	\$493.75	plus 12%	\$11,138
\$26,263	\$48,963	\$2,308.75	plus 22%	\$26,263
\$48,963	\$87,850	\$7,302.75	plus 24%	\$48,963
\$87,850	\$109,875	\$16,635.75	plus 32%	\$87,850
\$109,875	\$265,400	\$23,683.75	plus 35%	\$109,875
\$265,400		\$78,117.50	plus 37%	\$265,400
<b>Head of Household–PENDING HRS UPDATES</b>				
\$0	\$9,325	\$0.00	plus 0%	\$0
\$9,325	\$16,375	\$0.00	plus 10%	\$9,325
\$16,375	\$36,175	\$705.00	plus 12%	\$16,375
\$36,175	\$52,075	\$3,081.00	plus 22%	\$36,175
\$52,075	\$90,975	\$6,579.00	plus 24%	\$52,075
\$90,975	\$113,000	\$15,915.00	plus 32%	\$90,975
\$113,000	\$268,525	\$22,963.00	plus 35%	\$113,000
\$268,525		\$77,396.75	plus 37%	\$268,525

The IRS encourages everyone to use their Tax Withholding Estimator located at <https://www.irs.gov/individuals/tax-withholding-estimator>. The tables above will be utilized in the estimator after January 1, 2020.

The shaded areas above represent tables currently under development in HRS. Until programming and testing is complete, HRS will continue to utilize only “Single or Married Filing Separately” and “Married Filing Jointly” for federal withholding.

### OVER FOR CALIFORNIA STATE ANNUAL TAX RATES AND OTHER RATES

# CALIFORNIA STATE ANNUAL TAX RATES

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  
 \$15,042 if SINGLE or MARRIED — 0 or 1 exemption  
 \$30,083 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    | \$4,537 |
| 2 or more exemptions          | \$9,074 |
| SINGLE —                      | \$4,537 |
| UNMARRIED HEAD of HOUSEHOLD — | \$9,074 |
- c) Personal allowance credit for Single, Married, and Head of Household  
 0 Allowance — \$0  
 1 or More Allowances — \$134.20 for each allowance

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

If the taxable income is:				Of amount over—
Over—	But not over—	Computed tax is:		
\$ 0 —	\$ 8,809 . .	\$ 0.00 plus 1.10%	—	\$ 0
\$ 8,809 —	\$ 20,883 . .	\$ 96.90 plus 2.20%	—	\$ 8,809
\$ 20,883 —	\$ 32,960 . .	\$ 362.53 plus 4.40%	—	\$ 20,883
\$ 32,960 —	\$ 45,753 . .	\$ 893.92 plus 6.60%	—	\$ 32,960
\$ 45,753 —	\$ 57,824 . .	\$ 1,738.26 plus 8.80%	—	\$ 45,753
\$ 57,824 —	\$ 295,373 . .	\$ 2,800.51 plus 10.23%	—	\$ 57,824
\$ 295,373 —	\$ 354,445 . .	\$ 27,101.77 plus 11.33%	—	\$ 295,373
\$ 354,445 —	\$ 590,742 . .	\$ 33,794.63 plus 12.43%	—	\$ 354,445
\$ 590,742 —	\$1,000,000 . .	\$ 63,166.35 plus 13.53%	—	\$ 590,742
\$1,000,000 and over . . . . .		\$118,538.96 plus 14.63%	—	\$1,000,000

## MARRIED person —

If the taxable income is:				Of amount over—
Over—	But not over—	Computed tax is:		
\$ 0 —	\$ 17,618 . .	\$ 0.00 plus 1.10%	—	\$ 0
\$ 17,618 —	\$ 41,766 . .	\$ 193.80 plus 2.20%	—	\$ 17,618
\$ 41,766 —	\$ 65,920 . .	\$ 725.06 plus 4.40%	—	\$ 41,766
\$ 65,920 —	\$ 91,506 . .	\$ 1,787.84 plus 6.60%	—	\$ 65,920
\$ 91,506 —	\$ 115,648 . .	\$ 3,476.52 plus 8.80%	—	\$ 91,506
\$ 115,648 —	\$ 590,746 . .	\$ 5,601.02 plus 10.23%	—	\$ 115,648
\$ 590,746 —	\$ 708,890 . .	\$ 54,203.55 plus 11.33%	—	\$ 590,746
\$ 708,890 —	\$1,000,000 . .	\$ 67,589.27 plus 12.43%	—	\$ 708,890
\$1,000,000 —	\$1,181,484 . .	\$103,774.24 plus 13.53%	—	\$1,000,000
\$1,181,484 and over . . . . .		\$128,329.03 plus 14.63%	—	\$1,181,484

## UNMARRIED/HEAD OF HOUSEHOLD—

If the taxable income is:				Of amount over—
Over—	But not over—	Computed tax is:		
\$ 0 —	\$ 17,629 . .	\$ 0.00 plus 1.10%	—	\$ 0
\$ 17,629 —	\$ 41,768 . .	\$ 193.92 plus 2.20%	—	\$ 17,629
\$ 41,768 —	\$ 53,843 . .	\$ 724.98 plus 4.40%	—	\$ 41,768
\$ 53,843 —	\$ 66,636 . .	\$ 1,256.28 plus 6.60%	—	\$ 53,843
\$ 66,636 —	\$ 78,710 . .	\$ 2,100.62 plus 8.80%	—	\$ 66,636
\$ 78,710 —	\$ 401,705 . .	\$ 3,163.13 plus 10.23%	—	\$ 78,710
\$ 401,705 —	\$ 482,047 . .	\$ 36,205.52 plus 11.33%	—	\$ 401,705
\$ 482,047 —	\$ 803,410 . .	\$ 45,308.27 plus 12.43%	—	\$ 482,047
\$ 803,410 —	\$1,000,000 . .	\$ 85,253.69 plus 13.53%	—	\$ 803,410
\$1,000,000 and over . . . . .		\$111,852.32 plus 14.63%	—	\$1,000,000

For detailed information on how to calculate your California State Withholding, review the EDD's "California Withholding Schedules for 2020 (Method B – Exact Calculation Method)" publication located at [https://www.edd.ca.gov/pdf\\_pub\\_ctr/20methb.pdf](https://www.edd.ca.gov/pdf_pub_ctr/20methb.pdf).

## 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	

Elective deferrals for 403b and 457b plans have an annual limit of \$19,500 for 2020. Catch-up contributions apply in some circumstances.

## OTHER RATES

OASDI Tax Rate— <i>Employee and Employer</i> (Not including Medicare)	6.2 percent
OASDI maximum wage base— <i>Employee and Employer</i>	\$137,700.00
Maximum OASDI contribution— <i>Employee and Employer</i>	\$8,537.40
Medicare Tax Rate	1.45 percent
Additional Medicare Tax— <i>Employee wages over \$200,000</i>	0.90 percent
Medicare maximum wage base	No limit
Medicare maximum contribution	No limit
School Employees Fund SUI Rate (FY19-20)	0.05 percent
CA Disability Insurance (SDI)	1.0 percent
SDI maximum wage base	\$122,909.00
CalSTRS/CalPERS	See employer
IRS Standard Mileage Rate (1-1-20)	57.5 cents per mile
Federal Supplemental Tax Rate	22 percent
State Supplemental Tax Rate	6.6 percent
State Minimum Wage— <i>More than 26 Employees</i>	\$13.00/hr.