### FEDERAL ANNUAL TAX RATES

#### TABLE “A”

Rates are applied to annual taxable earnings* (annual gross earnings less salary reductions) less $3,700 times number of exemptions claimed.

**SINGLE person — including HEAD OF HOUSEHOLD**

If the amount of wages (after subtracting withholding allowances) is:

- Not over $2,100 ............... $0
- $2,100 — $10,600 ........ $ 0.00 plus 10% — $ 2,100
- $10,600 — $36,600 ........ $ 850.00 plus 15% — $10,600
- $36,600 — $85,700 ........ $ 4,750.00 plus 25% — $36,600
- $85,700 — $176,500 ....... $ 17,025.00 plus 28% — $85,700
- $176,500 — $381,250 ...... $ 42,449.00 plus 33% — $176,500
- $381,250 ................ $110,016.50 plus 35% — $381,250

**MARRIED person**

If the amount of wages (after subtracting withholding allowances) is:

- Not over $7,900 ............... $0
- $7,900 — $24,900 ........ $ 0.00 plus 10% — $ 7,900
- $24,900 — $76,900 ....... $ 1,700.00 plus 15% — $24,900
- $76,900 — $147,250 ....... $ 9,500.00 plus 25% — $76,900
- $147,250 — $220,200 ...... $ 27,087.50 plus 33% — $147,250
- $220,200 — $387,050 ...... $ 47,513.50 plus 35% — $220,200
- $387,050 ................ $102,574.00 plus 35% — $387,050

**OTHER EMPLOYEE RATES**

- OASDI Rate—Not including Medicare (Employer) 6.2 percent
- OASDI Rate—Not including Medicare (Employee) 4.2 percent
- Medicare Rate 1.45 percent
- OASDI maximum wage base (Employer and Employee) $106,800.00
- Medicare maximum wage base No limit
- Maximum OASDI contribution (Employer) $6,621.60
- Maximum OASDI contribution (Employee) $4,485.60
- Maximum Medicare contribution No limit
- SEF U.I. Rate (FY10-11) 0.72 percent
- CA Disability Insurance (SDI & FTDI) 1.2 percent
- SDI maximum wage base $93,316.00
- STRS 6 percent
- PERS 7 percent
- IRS Standard Mileage Rate 51 cents per mile
- Federal Supplemental Tax Rate 25 percent
- State Supplemental Tax Rate 6.6 percent

#### TABLE “B”

**STATE ANNUAL TAX RATES**

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

**ADVANCED EARNED INCOME CREDIT**

Effective January 1, 2011, the Advanced Earned Income Credit (AEIC) Form W-5 is no longer available. Eligible employees may continue to file for the Earned Income Tax Credit (EITC) on their annual tax return. See IRS Notice 797 at www.irs.gov

**SALARY REDUCTIONS**

Salary reductions which reduce taxable earnings include Employee contributions to:
- Deferred Tax Sheltered Annuity (403b/TSA) Deferred Compensation (457b)
- Section 125 Plan benefits
- Alternative Retirement Plans

*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.

1 L.A. County Office of Education Employees only @ 8%. If in Social Security, monthly wages less $133.33 times 8%.

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* Attachment No. 1
Inf. Bul. No. 160
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