YEAR 2021 TAX RATES

and Other Employee Deductions

FEDERAL ANNUAL TAX RATES

2021 Percentage Method Tables

(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.)

Step 2 of Form W-4 is <u>NOT</u> checked.)					
If the Adjus Wage Ar				of the amount	
At least	But less than	The tentati to wi	ve amount thhold is	that exceeds	
Α	В	С	D	Е	
\$0	\$12,200	\$0.00	plus 0%	\$0	
\$12,200	\$32,100	\$0.00	plus 10%	\$12,200	
\$32,100	\$93,250	\$1,990.00	plus 12%	\$32,100	
\$93,250	\$184,950	\$9,328.00	plus 22%	\$93,250	
\$184,950	\$342,050	\$29,502.00	plus 24%	\$184,950	
\$342,050	\$431,050	\$67,206.00	plus 32%	\$342,050	
\$431,050	\$640,500	\$95,686.00	plus 35%	\$431,050	
\$640,500		\$168,993.50	plus 37%	\$640,500	
Φ0	Φ0.050	ФО ОО	ml. m 00/	Φ0	
\$0	\$3,950	\$0.00	plus 0%	\$0	
\$3,950	\$13,900	\$0.00	plus 10%	\$3,950	
\$13,900	\$44,475	\$995.00	plus 12%	\$13,900	
\$44,475 \$90,325	\$90,325 \$168,875	\$4,664.00 \$14,751.00	plus 22% plus 24%	\$44,475 \$90,325	
\$168,875	\$213,375	\$33,603.00	plus 24% plus 32%	\$168,875	
\$213,375	\$527,550	\$47,843.00	plus 35%	\$213,375	
\$527,550	φυΖ1,υυ	\$157,804.25	plus 35%	\$527,550	
ψυΖ1,υυ		φ137,004.23	pius 37 /6	φυΖ1,υυ	
\$0	\$10,200	\$0.00	plus 0%	\$0	
\$10,200	\$24,400	\$0.00	plus 10%	\$10,200	
\$24,400	\$64,400	\$1,420.00	plus 12%	\$24,400	
\$64,400	\$96,550	\$6,220.00	plus 22%	\$64,400	
\$96,550	\$175,100	\$13,293.00	plus 24%	\$96,550	
\$175,100	\$219,600	\$32,145.00	plus 32%	\$175,100	
\$219,600	\$533,800	\$46,385.00	plus 35%	\$219,600	
\$533,800		\$156,355.00	plus 37%	\$533,800	

MULTIPLE JOB 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 <u>IS</u> checked.)

the box in Step 2 of Form W-4 <u>IS</u> checked.)				
If the Adjus Wage Ar				of the amount
At least	But less than	The tentative amount to withhold is		that exceeds
Α	В	С	D	E
	Mar	ried Filing Joir	ntly	
\$0	\$12,550	\$0.00	plus 0%	\$0
\$12,550	\$22,500	\$0.00	plus 10%	\$12,550
\$22,500	\$53,075	\$995.00	plus 12%	\$22,500
\$53,075	\$98,925	\$4,664.00	plus 22%	\$53,075
\$98,925	\$177,475	\$14,751.00	plus 24%	\$98,925
\$177,475	\$221,975	\$33,603.00	plus 32%	\$177,475
\$221,975	\$326,700	\$47,843.00	plus 35%	\$221,975
\$326,700		\$84,496.75	plus 37%	\$326,700
	Single or N	Married Filing S	Separately	
\$0	\$6,275	\$0.00	plus 0%	\$0
\$6,275	\$11,250	\$0.00	plus 10%	\$6,275
\$11,250	\$26,538	\$497.50	plus 12%	\$11,250
\$26,538	\$49,463	\$2,332.00	plus 22%	\$26,538
\$49,463	\$88,738	\$7,375.50	plus 24%	\$49,463
\$88,738	\$110,988	\$16,801.50	plus 32%	\$88,738
\$110,988	\$268,075	\$23,921.50	plus 35%	\$110,988
\$268,075		\$78,902.13	plus 37%	\$268,075
	He	ad of Househo	old	
\$0	\$9,400	\$0.00	plus 0%	\$0
\$9,400	\$16,500	\$0.00	plus 10%	\$9,400
\$16,500	\$36,500	\$710.00	plus 12%	\$16,500
\$36,500	\$52,575	\$3,110.00	plus 22%	\$36,500
\$52,575	\$91,850	\$6,646.50	plus 24%	\$52,575
\$91,850	\$114,100	\$16,072.50	plus 32%	\$91,850
\$114,100	\$271,200	\$23,192.50	plus 35%	\$114,100
\$271,200		\$78,177.50	plus 37%	\$271,200

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 in the estimator after January 1, 2021.

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 \$15,267 if SINGLE or MARRIED 0 or 1 exemption \$30,534 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 \$4,601 2 or more exemptions \$9,202 \$4,601 UNMARRIED HEAD of HOUSEHOLD — \$9,202

c) Personal allowance credit for Single, Married, and Head of Household 0 Allowance — \$0

1 or More Allowances — \$136.40 for each allowance

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

If the taxable income is:			Of	amount
Over— Bu	ut not over — Co	mputed tax is:	ov	er—
0 -	8,932\$	0.00 plus	1.10% —\$	0
\$ 8,932 — \$	21,175\$	98.25 plus	2.20% - \$	8,932
\$ 21,175 — \$	33,421\$	367.60 plus	4.40% - \$	21,175
\$ 33,421 — \$	46,394\$	906.42 plus	6.60% - \$	33,421
\$ 46,394 — \$	58,634\$	1,762.64 plus	8.80% - \$	46,394
\$ 58,634 — \$	299,508\$	2,839.76 plus	10.23% —\$	58,634
\$ 299,508 — \$	359,407\$	27,481.17 plus	11.33% —\$	299,508
\$ 359,407 — \$	599,012\$	34,267.73 plus	12.43% -\$	359,407
\$ 599,012 — \$1	,000,000 \$	64,050.63 plus	13.53% - \$	599,012
\$1,000,000 and	over \$1	18,304.31 plus	14.63% —\$1	,000,000

MARRIED person —

If the taxable income is:				Of	amount
Ov	rer— Bu	it not over — Co	omputed tax is:		er—
\$	0 — \$	17,864\$	0.00 plus	1.10% —\$	0
\$	17,864 — \$	42,350\$	196.50 plus	2.20% - \$	17,864
\$	42,350 — \$	66,842\$	735.19 plus	4.40% - \$	42,350
\$	66,842 — \$	92,788\$	1,812.84 plus	6.60% - \$	66,842
\$	92,788 — \$	117,268\$	3,525.28 plus	8.80% - \$	92,788
\$	117,268 — \$	599,016\$	5,679.52 plus	10.23% -\$	117,268
\$	599,016 — \$	718,814\$	54,962.34 plus	11.33% —\$	599,016
\$	718,814 - \$1	,000,000\$	68,535.45 plus	12.43% -\$	718,814
\$1	,000,000 - \$1	,198,024 \$1	103,486.87 plus	13.53% - \$1	,000,000
\$1	,198,024 and o	over\$	130,279.52 plus	14.63% - \$1	,198,024

UNMARRIED/HEAD OF HOUSEHOLD—

• • •					
lf t	the taxable inco	ome is:		Of	amount
Ov	∕er— Βι	ut not over — Co	omputed tax is:	ov	er-
\$	0 — \$	17,876\$	0.00 plus	1.10% —\$	0
\$	17,876 — \$	42,353\$	196.64 plus	2.20% - \$	17,876
\$	42,353 — \$	54,597\$	735.13 plus	4.40% - \$	42,353
\$	54,597 — \$	67,569\$	1,273.87 plus	6.60% - \$	54,597
\$	67,569 — \$	79,812\$	2,130.02 plus	8.80% -\$	67,569
\$	79,812 — \$	407,329\$	3,207.40 plus	10.23% —\$	79,812
\$	407,329 — \$	488,796\$	36,712.39 plus	11.33% —\$	407,329
\$	488,796 — \$	814,658\$	45,942.60 plus	12.43% -\$	488,796
\$	814,658 - \$1	,000,000\$	86,447.25 plus	13.53% —\$	814,658
\$1	.000.000 and o	over\$	111.524.02 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 2021 (Method B - Exact Calculation Method)" publication located at https://www.edd.ca.gov/pdf_pub_ctr/21methb.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 2021. Catch-up contributions apply in some circumstances.

OTHER RATES

OASDI Tax Rate—Employee and Employer (Not including Medicare)	6.2 percent
OASDI maximum wage base—Employee and Employer	\$142,800.00
Maximum OASDI contribution—Employee and Employer	\$8,853.60
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 (FY20-21)	0.05 percent
CA Disability Insurance (SDI)	1.20 percent
SDI maximum wage base	\$128,298.00
CalSTRS/CalPERS	See employer
IRS Standard Mileage Rate (1-1-21)	56 cents per mile
Federal Supplemental Tax Rate	22 percent
State Supplemental Tax Rate	6.6 percent
State Minimum Wage—More than 26 Employees	\$14.00/hr.