# 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.) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| If the Adjusted Annual Wage Amount is |  | The tentative amount to withhold is... |  | of the amoun |
| At least... <br> A | But less than... B |  |  | exceeds E |
| \$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 |
| \$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 | \$4,664.00 | plus 22\% | \$44,475 |
| \$90,325 | \$168,875 | \$14,751.00 | plus 24\% | \$90,325 |
| \$168,875 | \$213,375 | \$33,603.00 | plus 32\% | \$168,875 |
| \$213,375 | \$527,550 | \$47,843.00 | plus 35\% | \$213,375 |
| \$527,550 |  | \$157,804.25 | plus 37\% | \$527,550 |
| \$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 IS checked.)

| If the Adjusted Annual Wage Amount is |  | The tentative amount to withhold is.. |  | of the amount that exceeds E |
| :---: | :---: | :---: | :---: | :---: |
| At least... | But less than.. |  |  |  |
| A | B | c | D |  |
| Married Filing Jointly |  |  |  |  |
| \$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 Married Filing 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 |
| Head of Household |  |  |  |  |
| \$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 | $\$ 4,601$ |
| :--- | :--- |
| SINGLE $-\quad$ or more exemptions | $\$ 9,202$ |
| UNMARRIED HEAD of HOUSEHOLD - | $\$ 4,601$ |

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



## UNMARRIED/HEAD OF HOUSEHOLD-

| If the taxable income is: |  |  |  | Of amount over- |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | not ove | Computed tax is: |  |  |
| \$ | 0-\$ | 8,932 | \$ 0.00 plus | 1.10\% - \$ | 0 |
| \$ | 8,932-\$ | 21,1 | \$ 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 |
|  | ,000,000 and |  | \$118,304.31 plu | 4.63\% - | ,000,000 |


| If the taxable income is: |  |  | Of amount over- |  |
| :---: | :---: | :---: | :---: | :---: |
| Over- But | nt not ov | , |  |  |
| \$ 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 | 2.43\% - \$ | 488,796 |
| \$ 814,658 - \$1 | ,000,000. | \$ 86,447.25 plus | 13.53\% - \$ | 814,658 |
| \$1,000,000 and |  | \$111,524.02 plus | 4.63\% - | ,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 CaISTRS/CaIPERS 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 | 6.2 percent |
| :--- | ---: |
| (Not including Medicare) |  |
| 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 | $\$ 128,298.00$ |
| CaISTRS/CaIPERS | 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 | $\$ 14.00 / \mathrm{hr}$. |

