



THE UNIVERSITY OF AKRON
Office of the Assoc. VP/Controller

FEDERAL WITHHOLDING TAX TABLES
(Effective - January 1, 2020 for Form W-4 2019 and before)

Bi-weekly Pay Period

The IRS has issued revised payroll withholding tables, to be effective with the first payroll paid in January, 2020. Before using the tables, please deduct/add the following amounts from/to your GROSS PAY as may be appropriate:

DEDUCT

1. Number of withholding ALLOWANCES claimed multiplied by \$165.00 for BI-WEEKLY payroll period.
2. Tax Deferred Annuities and Deferred Compensation.
3. Retirement contribution for STRS @ 14.00%, SERS & OPERS @ 10.00% or PERS-LE @ 13.00% of GROSS PAY.
4. Flexible Spending Account deduction for Health Care and/or Dependent Care and Vision.
5. UA Choice Benefits - When total of benefits price tags exceed the total Choice dollars, with the exception of the cost of Dependent Life Insurance and Short Term Disability. Please refer to your UA Choice Benefits Confirmation Statement.

6. Parking

ADD

1. Taxable benefits such as taxable life and graduate fee remission.

TABLE 2-BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$146.....	\$0		
Over -	But not over-	Of excess over-	
\$146	-\$526	\$0.00 plus 10%	-\$146
\$526	-\$1,689	\$38.00 plus 12%	-\$526
\$1,689	-\$3,436	\$177.56 plus 22%	-\$1,689
\$3,436	-\$6,427	\$561.90 plus 24%	-\$3,436
\$6,427	-\$8,121	\$1,279.74 plus 32%	-\$6,427
\$8,121	-\$20,085	\$1,821.82 plus 35%	-\$8,121
\$20,085		\$6,009.22 plus 37%	-\$20,085

(b) MARRIED person

If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$458.....	\$0		
Over -	But not over-	Of excess over-	
\$458	-\$1,217	\$0.00 plus 10%	-\$458
\$1,217	-\$3,544	\$75.90 plus 12%	-\$1,217
\$3,544	-\$7,037	\$355.14 plus 22%	-\$3,544
\$7,037	-\$13,019	\$1,123.60 plus 24%	-\$7,037
\$13,019	-\$16,408	\$2,559.28 plus 32%	-\$13,019
\$16,408	-\$24,383	\$3,643.76 plus 35%	-\$16,408
\$24,383		\$6,435.01 plus 37%	-\$24,383

STATE OF OHIO

(Effective 1/1/20)

(Exemption Value \$25.00)

If taxable wage is:

	<u>Over</u>	<u>But Not Over</u>	<u>Amount to be Withheld is:</u>	<u>Excess Over</u>
\$	0	\$ 192.31	\$.516%	
\$	192.31	\$ 384.62	\$ 0.99 plus 1.032%	\$ 192.31
\$	384.62	\$ 576.92	\$ 2.97 plus 2.067%	\$ 384.62
\$	576.92	\$ 769.23	\$ 6.94 plus 2.582%	\$ 576.92
\$	769.23	\$ 1,538.46	\$ 11.91 plus 3.099%	\$ 769.23
\$	1,538.46	\$ 3,076.92	\$ 35.75 plus 3.614%	\$ 1,538.46
\$	3,076.92	\$ 3,846.15	\$ 91.35 plus 4.132%	\$ 3,076.92
\$	3,846.15		\$ 123.13 plus 5.164%	\$ 3,846.15



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FEDERAL WITHHOLDING TAX TABLES
(Effective - January 1, 2020 for Form W-4 2019 and before)

Monthly Pay Period

The IRS has issued revised payroll withholding tables, to be effective with the first payroll paid in January, 2020. Before using the tables, please deduct/add the following amounts from/to your GROSS PAY as may be appropriate:

DEDUCT

1. Number of withholding ALLOWANCES claimed multiplied by \$358.00 for MONTHLY payroll period.
2. Tax Deferred Annuities and Deferred Compensation.
3. Retirement contribution for STRS @ 14.00%, SERS & OPERS @ 10.00% or PERS-LE @ 13.00% of GROSS PAY.
4. Flexible Spending Account deduction for Health Care and/or Dependent Care and Vision.
5. UA Choice Benefits - When total of benefits price tags exceed the total Choice dollars, with the exception of the cost of Dependent Life Insurance and Short Term Disability. Please refer to your UA Choice Benefits Confirmation Statement.

6. Parking

ADD

1. Taxable benefits such as taxable life and graduate fee remission.

TABLE 4-MONTHLY Payroll Period

(a) SINGLE person (including head of household)				(b) MARRIED person			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$317.....		\$0		Not over \$992.....		\$0	
Over -	But not over-	Of excess over-		Over -	But not over-	Of excess over-	
\$317	-\$1,140	\$0.00 plus 10%	-\$317	\$992	\$2,638	\$0.00 plus 10%	-\$992
\$1,140	-\$3,660	\$82.30 plus 12%	-\$1,140	\$2,638	-\$7,679	\$164.60 plus 12%	-\$2,638
\$3,660	-\$7,444	\$384.70 plus 22%	-\$3,660	\$7,679	-\$15,246	\$769.52 plus 22%	-\$7,679
\$7,444	-\$13,925	\$1,217.18 plus 24%	-\$7,444	\$15,246	-\$28,208	\$2,434.26 plus 24%	-\$15,246
\$13,925	-\$17,596	\$2,772.62 plus 32%	-\$13,925	\$28,208	-\$35,550	\$5,545.14 plus 32%	-\$28,208
\$17,596	-\$43,517	\$3,947.34 plus 35%	-\$17,596	\$35,550	-\$52,829	\$7,894.58 plus 35%	-\$35,550
\$43,517		\$13,019.69 plus 37%	-\$43,517	\$52,829		\$13,942.23 + 37%	-\$52,829

STATE OF OHIO
(Effective 1/1/20)

(Exemption Value \$54.16)

If taxable wage is:

	<u>Over</u>	<u>But Not Over</u>	<u>Amount to be Withheld is:</u>	<u>Excess Over</u>
\$	0	\$ 416.67	\$.516%	
\$	416.67	\$ 833.33	\$ 2.15 plus 1.032%	\$ 416.67
\$	833.33	\$ 1250.00	\$ 6.45 plus 2.067%	\$ 833.33
\$	1250.00	\$ 1666.67	\$ 15.06 plus 2.582%	\$ 1250.00
\$	1666.67	\$ 3333.33	\$ 25.82 plus 3.099%	\$ 1666.67
\$	3333.33	\$ 6666.67	\$ 77.47 plus 3.614%	\$ 3333.33
\$	6666.67	\$ 8333.33	\$ 197.94 plus 4.132%	\$ 6666.67
\$	8333.33		\$ 266.81 plus 5.164%	\$ 8333.33