

2017 TAX TABLES

(See Page 4 for State Agency Website Links)

Please Note: All information and website links provided within this document are provided as a courtesy to our valued clients however it is the responsibility of the client to ensure the information used is current and accurate.

FEDERAL

NOTE: All tax tables listed in this document are annual tables.

Effective as of: 01/01/2017 Last Update: 12/09/2016 The IRS has issued the 2017 percentage method withholding tables. The tables are included in Notice 1036 rev. December 2016, Early Release Copies of the 2017 Percentage Method Tables for Income Tax Withholding.

<https://www.irs.gov/pub/irs-pdf/n1036.pdf>

The Social Security tax rate remains at 6.2% each for the employee and employer, unchanged from 2016 however the Social Security wage base limit has been changed to \$127,200 for 2017.

The Medicare tax rate is 1.45%, each for the employee and employer, unchanged from 2016. There is no wage base limit for the Medicare Tax. In addition to withholding the Medicare tax at 1.45% you must withhold a 0.9% Additional Medicare Tax from wages you pay to the employee in excess of \$200,000 in a calendar year. Additional Medicare tax is only imposed on the employee. There is no employer share of additional Medicare tax. We advise all Payroll users to visit its website (<http://www.irs.gov>) for updated information.

Agency Web Sites

Internal Revenue Service - <http://www.irs.gov>

Social Security Administration - <http://www.ssa.gov>

US Department of Labor - <http://www.dol.gov>

FICA (Social Security) Maximum Taxable Earnings: \$127,200.00 Employee Deduction: 6.2% Employer Contribution: 6.2% **FICA (Medicare)** Maximum Taxable Earnings: No Limit Employee Deduction: 1.45% Employer Contribution: 1.45% **FICA (Additional Medicare)** Taxable Earnings Threshold Begins at: \$200,000 Employee Contribution: 0.9%

FUTA (No changes found as of 12/9/16)

Maximum Taxable Earnings: \$7,000 Percent of Taxable Wages: 6.0% effective July 1, 2011

Maximum Credit: 5.4% Normal Net Tax: 0.6% effective July 1, 2011

Please note: For up to date and more detailed information on federal payroll taxes please see current year's Publication 15 (Circular E), Employer's Tax Guide upon release at www.irs.gov/pub/irs-pdf/p15.pdf.

HEAD OF HOUSEHOLD

Tax Code: FWTH Federal Tax Table (Head of Household)

Deduction Indicator: 0 - Not Used

Std Deduction Percent: .000

Minimum Std Deduction: 0

Maximum Std Deduction: 0

Exemption Indicator: 1 - Exemption Amounts Deducted From Gross Pay

1st Exemption Amount: 4,050

2nd Exemption Amount: 4,050

3rd Exemption Amount: 4,050

BRACKET	UPPER LIMIT	BASE TAX	PERCENT
1	2,300	0.00	0.0000
2	11,625	0.00	10.0000
3	40,250	932.50	15.0000
4	94,200	5,226.25	25.0000
5	193,950	18,713.75	28.0000
6	419,000	46,643.75	33.0000
7	420,700	120,910.25	35.0000
8	99,999,999	121,505.25	39.6000

MARRIED

Tax Code: FWTM Federal Tax Table (Married)

Deduction Indicator: 0 - Not Used

Std Deduction Percent: .000

Minimum Std Deduction: 0

Maximum Std Deduction: 0

Exemption Indicator: 1 - Exemption Amounts Deducted From Gross Pay

1st Exemption Amount: 4,050

2nd Exemption Amount: 4,050

3rd Exemption Amount: 4,050

BRACKET	UPPER LIMIT	BASE TAX	PERCENT
1	8,650	0.00	0.0000
2	27,300	0.00	10.0000
3	84,550	1,865.00	15.0000
4	161,750	10,452.50	25.0000
5	242,000	29,752.50	28.0000
6	425,350	52,222.50	33.0000
7	479,350	112,728.00	35.0000
8	99,999,999	131,628.00	39.6000

SINGLE**Tax Code: FWTS Federal Tax Table (Single)**

Deduction Indicator: 0 - Not Used

Std Deduction Percent: .000

Minimum Std Deduction: 0

Maximum Std Deduction: 0

Exemption Indicator: 1 - Exemption Amounts Deducted From Gross Pay

1st Exemption Amount: 4,0502nd Exemption Amount: 4,0503rd Exemption Amount: 4,050

BRACKET	UPPER LIMIT	BASE TAX	PERCENT
1	2,300	0.00	.0000
2	11,625	0.00	10.0000
3	40,250	932.50	15.0000
4	94,200	5,226.25	25.0000
5	193,950	18,713.75	28.0000
6	419,000	46,643.75	33.0000
7	420,700	120,910.25	35.0000
8	99,999,999	121,505.25	39.6000

2017 TAX INFORMATION

STATE WEBSITE LINKS

ALASKA

Department of Revenue - <http://www.revenue.state.ak.us>

Department of Labor - <http://www.labor.state.ak.us>

ARIZONA

Department of Revenue - <http://www.azdor.gov>

Department of Economic Security - <http://des.az.gov>

CALIFORNIA

Employment Development Department – <http://www.edd.ca.gov>

Department of Industrial Relations – <http://www.dir.ca.gov>

COLORADO

Department of Revenue – www.colorado.gov

or <http://www.colorado.gov/pacific/tax/withholding-payroll-tax-instructions-and-forms>

Department of Labor - <http://www.coworkforce.com/uit>

IDAHO

State Tax Commission - <http://tax.idaho.gov>

Department of Labor - <http://labor.idaho.gov>

ILLINOIS

Department of Revenue - <http://www.revenue.state.il.us>

Department of Employment Security - <http://www.ides.state.il.us>

Department of Labor - <http://www.state.il.us/agency/idol>

INDIANA

Department of Revenue - <http://www.in.gov/dor>

Department of Workforce Development - <http://www.dwd.state.in.us>

Department of Labor - <http://www.in.gov/dol>

IOWA

Department of Revenue - <http://tax.iowa.gov>

Department of Workforce Development - <http://www.iowaworkforce.org>

KANSAS

Department of Revenue - www.ksrevenue.org

Department of Human Resources - www.dol.ks.gov

MARYLAND

Comptroller of the Treasury - www.comp.state.md.us

Department of Labor - www.dllr.state.md.us

MICHIGAN

Department of Treasury: <http://www.michigan.gov/treasury>

Department of Licensing and Regulatory Affairs: <http://www.michigan.gov/lara>

MINNESOTA

Department of Revenue - www.taxes.state.mn.us

Department of Economic Security - www.mnworkforcecenter.org

MISSISSIPPI

Department of Employment Security - www.mdes.ms.gov

Department of Revenue: <http://www.dor.ms.gov>

MISSOURI

Department of Labor and Industrial Relations: <http://labor.mo.gov>

MONTANA

Department of Revenue: <http://revenue.mt.gov/default.mcp>

Department of Labor and Industry - <http://www.dli.mt.gov>

NEBRASKA

Division of Revenue - www.revenue.state.ne.us

Department of Labor: <http://dol.nebraska.gov>

NEVADA

Department of Taxation - www.tax.state.nv.us

Department of Employment - www.detr.state.nv.us

Department of Labor - <http://labor.nv.gov>

NEW JERSEY

Division of Taxation - www.state.nj.us/treasury/taxation

Department of Labor and Workforce Development - <http://lwd.dol.state.nj.us/labor/index.shtml>

NEW MEXICO

Taxation and Revenue Department - www.tax.newmexico.gov

Department of Labor - www.dws.state.nm.us

NORTH DAKOTA

State Tax Division - <http://www.nd.gov/tax>

Job Services - <http://www.jobsnd.com>

OHIO

Department of Taxation: <http://www.tax.ohio.gov>

OKLAHOMA

Tax Commission - www.oktax.state.ok.us/oktax

Employment Security Commission: http://www.ok.gov/oesc_web

OREGON

Department of Revenue - www.oregon.gov/DOR

Employment Department: <http://www.employment.oregon.gov>

SOUTH CAROLINA

Tax Commission - www.sctax.org

Employment Security Commission - www.sces.org

SOUTH DAKOTA

Department of Labor and Regulation: <http://dlr.sd.gov>

TENNESSEE

Labor and Workforce Development - www.tn.gov/workforce

TEXAS

Workforce Commission - www.twc.state.tx.us

UTAH

State Tax Commission - www.tax.utah.gov

Department of Workforce Services: <http://jobs.utah.gov>

WASHINGTON

Department of Employment Security: <http://www.esd.wa.gov>

WISCONSIN

Department of Revenue - www.revenue.wi.gov

Department of Workforce Development - www.dwd.wisconsin.gov

WYOMING

Department of Workforce Services: www.wyomingworkforce.org

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