



UC San Diego Policy & Procedure Manual

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PAYROLL

Section: 395-11 SUPPLEMENT II

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SUPPLEMENT II

CALIFORNIA STATE INCOME TAX WITHHOLDING RATES

Effective January 1, 1991

INSTRUCTIONS:

MONTHLY RATED EMPLOYEES:

EXAMPLE:

A married employee, earning \$4,467 per month, with \$50/month tax shelter. Employee has spouse and two children, also claims three allowances for itemized deductions. Spouse not working.

- 4 Exemptions for family members, Form UCW-4, Line 2A
- 3 Allowances for itemized deductions, Form UCW-4, Line 2B
- 7 Exemptions on Form UCW-4, Line 2C

Step 1:

From the taxable gross (after deducting tax shelter, TSP, retirement) deduct \$83.00 for each withholding allowance claimed on line "2B" of the Form UCW-4 to obtain the adjusted taxable gross.

\$4,467.00	Total Gross
(70.34)	Retirement Reduction
(50.00)	Tax Shelter Savings
4,346.66	Taxable Gross
<u>(581.00)</u>	\$83.00 x 7 Exemptions
3,765.66	Adjusted Taxable Gross

Step 2:

Determine regular exemptions from Form UCW-4, Line "2A".

Form UCW-4, Line 2A = 4 exemptions

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Step 3:

Using the appropriate State table for marital status and pay period, seed the adjusted taxable gross range (determined in Step 1 above) in the two left columns.

		NUMBER OF WITHHOLDING ALLOWANCES CLAIMED				
AT LEAST	BUT LESS THAN	0	1	2	3	4
\$3,700	\$3,800	112.99	107.82	90.94	85.77	80.60

Step 4:

In the same table refer to the column for the corresponding regular exemptions (See Step 2) to obtain State Withholding Tax.

4 Withholding Allowances = \$80.60

HOURLY RATED EMPLOYEE:

Use the same procedures as above, except deduct \$38.00 for each deduction in Item 1.

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CALIFORNIA STATE INCOME TAX WITHHOLDING RATES
 MONTHLY PAYROLL PERIOD
 SINGLE PERSONS
 DUAL INCOME MARRIED OR MARRIED WITH MULTIPLE EMPLOYERS

IF WAGES ARE..		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
\$1	\$600	0.00										
600	640	4.71										
640	680	5.51	0.34									
680	720	6.31	1.14									
720	760	7.11	1.94									
760	800	7.91	2.74									
800	840	8.71	3.54									
840	880	9.51	4.34									
880	920	10.31	5.14									
920	960	11.11	5.94	0.77								
960	1000	11.91	6.74	1.57								
1000	1050	12.81	7.64	2.47								
1050	1100	13.81	8.64	3.47								
1100	1150	15.42	10.25	5.09								
1150	1200	17.42	12.25	7.09	1.92							
1200	1250	19.42	14.25	9.09	3.92							
1250	1300	21.42	16.25	11.09	5.92	0.75						
1300	1350	23.42	18.25	13.09	7.92	2.75						
1350	1400	25.42	20.25	15.09	9.92	4.75						
1400	1450	27.42	22.25	17.09	11.92	6.75	1.59					
1450	1500	29.42	24.25	19.09	13.92	8.75	3.59					
1500	1600	32.42	27.25	22.09	16.92	11.75	6.59	1.42				
1600	1700	37.14	31.97	26.80	21.64	16.47	11.30	6.14	0.97			
1700	1800	43.14	37.97	32.80	27.64	22.47	17.30	12.14	6.97	1.80		
1800	1900	49.14	43.97	38.80	33.64	28.47	23.30	18.14	12.97	7.80	2.64	
1900	2000	55.14	49.97	44.80	39.64	34.47	29.30	24.14	18.97	13.80	8.64	3.47
2000	2100	61.14	55.97	50.80	45.64	40.47	35.30	30.14	24.97	19.80	14.64	9.47
2100	2200	67.14	61.97	56.80	51.64	46.47	41.30	36.14	30.97	25.80	20.64	15.47
2200	2300	74.83	69.66	64.50	59.33	54.16	49.00	43.83	38.66	33.50	28.33	23.16
2300	2400	82.83	77.66	72.50	67.33	62.16	57.00	51.83	46.66	41.50	36.33	31.16
2400	2500	90.83	85.66	80.50	75.33	70.16	65.00	59.83	54.66	49.50	44.33	39.16
2500	2600	98.83	93.66	88.50	83.33	78.16	73.00	67.83	62.66	57.50	52.33	47.16
2600	2700	106.83	101.66	96.50	91.33	86.16	81.00	75.83	70.66	65.50	60.33	55.16
2700	2800	115.68	110.52	105.35	100.18	95.02	89.85	84.68	79.52	74.35	69.18	64.02
2800	2900	124.98	119.82	114.65	109.48	104.32	99.15	93.98	88.82	83.65	78.48	73.32
2900	3000	134.28	129.12	123.95	118.78	113.62	108.45	103.28	98.12	92.95	87.78	82.62
3000	3100	143.58	138.42	133.25	128.08	122.92	117.75	112.58	107.42	102.25	97.08	91.92
3100	3200	152.88	147.72	142.55	137.38	132.22	127.05	121.88	116.72	111.55	106.38	101.22
3200	3300	162.18	157.02	151.85	146.68	141.52	136.35	131.18	126.02	120.85	115.68	110.52
3300	3400	171.48	166.32	161.15	155.98	150.82	145.65	140.48	135.32	130.15	124.98	119.82
3400	3500	180.78	175.62	170.45	165.28	160.12	154.95	149.78	144.62	139.45	134.28	129.12
3500	3600	190.08	184.92	179.75	174.58	169.42	164.25	159.08	153.92	148.75	143.58	138.42
3600	3700	199.38	194.22	189.05	183.88	178.72	173.55	168.38	163.22	158.05	152.88	147.72
3700	3800	208.68	203.52	198.35	193.18	188.02	182.85	177.68	172.52	167.35	162.18	157.02
3800	3900	217.98	212.82	207.65	202.48	197.32	192.15	186.98	181.82	176.65	171.48	166.32
3900	4000	227.28	222.12	216.95	211.78	206.62	201.45	196.28	191.12	185.95	180.78	175.62
4000	4200	241.23	236.07	230.90	225.73	220.57	215.40	210.23	205.07	199.90	194.73	189.57
4400	4600	259.83	254.67	249.50	244.33	239.17	234.00	228.83	223.67	218.50	213.33	208.17
4400	4600	278.43	273.27	268.10	262.93	257.77	252.60	247.43	242.27	237.10	231.93	226.77
4600	4800	297.03	291.87	286.70	281.53	276.37	271.20	266.03	260.87	255.70	250.53	245.37
4800	5000	315.63	310.47	305.30	300.13	294.97	289.80	284.63	279.47	274.30	269.13	263.97

--- FOR ANY AMOUNT OVER \$5000 YOU MUST USE METHOD B - EXACT CALCULATION ---

University of California San Diego Policy – PPM 395 – 11 Supplement II
 PPM 395 – 11 Supplement II California State Income Tax Withholding Rates Effective
 January 1, 1991

MONTHLY PAYROLL PERIOD
 MARRIED PERSONS

IF WAGES ARE..		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
\$1	\$600	0.00										
600	640	4.25										
640	680	4.65										
680	720	5.05										
720	760	5.45	0.28									
760	800	5.85	0.68									
800	840	6.25	1.08									
840	880	6.65	1.48									
880	920	7.05	1.88									
920	960	7.45	2.28									
960	1000	8.12	2.95									
1000	1040	8.92	3.75									
1040	1080	9.72	4.55									
1080	1120	10.52	5.35									
1120	1160	11.32	6.15									
1160	1200	12.12	6.95									
1200	1240	12.92	7.75									
1240	1280	13.72	8.55									
1280	1320	14.52	9.35	0.28								
1320	1360	15.32	10.15	1.08								
1360	1400	16.12	10.95	1.88								
1400	1440	16.92	11.75	2.68								
1440	1480	17.72	12.55	3.48								
1480	1520	18.52	13.35	4.28								
1520	1560	19.32	14.15	5.08								
1560	1600	20.12	14.95	5.88	0.71							
1600	1640	20.92	15.75	6.68	1.51							
1640	1680	21.72	16.55	7.48	2.31							
1680	1720	22.52	17.35	8.28	3.11							
1720	1760	23.32	18.15	9.08	3.91							
1760	1800	24.12	18.95	9.88	4.71							
1800	1840	24.92	19.75	10.68	5.51	0.34						
1840	1880	25.72	20.55	11.48	6.31	1.14						
1880	1920	26.52	21.35	12.28	7.11	1.94						
1920	1960	27.32	22.15	13.08	7.91	2.74						
1960	2000	28.12	22.95	13.88	8.71	3.54						
2000	2040	29.45	24.28	14.68	9.51	4.34						
2040	2080	31.05	25.88	15.48	10.31	5.14						
2080	2140	33.05	27.88	16.48	11.31	6.14	0.98					
2140	2200	35.45	30.28	17.68	12.51	7.34	2.18					
2200	2260	37.85	32.68	19.71	14.54	9.37	4.21					
2260	2320	40.25	35.08	22.11	16.94	11.77	6.61	1.44				
2320	2380	42.65	37.48	24.51	19.34	14.17	9.01	3.84				
2380	2440	45.05	39.88	26.91	21.74	16.57	11.41	6.24	1.07			
2440	2500	47.45	42.28	29.31	24.14	18.97	13.81	8.64	3.47			
2500	2560	49.85	44.68	31.71	26.54	21.37	16.21	11.04	5.87	0.71		
2560	2620	52.25	47.08	34.11	28.94	23.77	18.61	13.44	8.27	3.11		
2620	2680	54.65	49.48	36.51	31.34	26.17	21.01	15.84	10.67	5.51	0.34	
2680	2740	57.05	51.88	38.91	33.74	28.57	23.41	18.24	13.07	7.91	2.74	
2740	2800	59.45	54.28	41.31	36.14	30.97	25.81	20.64	15.47	10.31	5.14	
2800	2860	61.85	56.68	43.71	38.54	33.37	28.21	23.04	17.87	12.71	7.54	2.37

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MONTHLY PAYROLL PERIOD
 MARRIED PERSONS (Cont)

IF WAGES ARE..		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
2860	2920	64.25	59.08	46.11	40.94	35.77	30.61	25.44	20.27	15.11	9.94	4.77
2920	2980	66.65	61.48	48.51	43.34	38.17	33.01	27.84	22.67	17.51	12.34	7.17
2980	3040	69.05	63.88	50.91	45.74	40.57	35.41	30.24	25.07	19.91	14.74	9.57
3040	3100	72.19	67.02	53.31	48.14	42.97	37.81	32.64	27.47	22.31	17.14	11.97
3100	3160	75.79	70.62	55.71	50.54	45.37	40.21	35.04	29.87	24.71	19.54	14.37
3160	3220	79.39	74.22	58.11	52.94	47.77	42.61	37.44	32.27	27.11	21.94	16.77
3220	3280	82.99	77.82	60.94	55.77	50.60	45.44	40.27	35.10	29.94	24.77	19.60
3280	3340	86.59	81.42	64.54	59.37	54.20	49.04	43.87	38.70	33.54	28.37	23.20
3340	3400	90.19	85.02	68.14	62.97	57.80	52.64	47.47	42.30	37.14	31.97	26.80
3400	3460	93.79	88.62	71.74	66.57	61.40	56.24	51.07	45.90	40.74	35.57	30.40
3460	3520	97.39	92.22	75.34	70.17	65.00	59.84	54.67	49.50	44.34	39.17	34.00
3520	3580	100.99	95.82	78.94	73.77	68.60	63.44	58.27	53.10	47.94	42.77	37.60
3580	3640	104.59	99.42	82.54	77.37	72.20	67.04	61.87	56.70	51.54	46.37	41.20
3640	3700	108.19	103.02	86.14	80.97	75.80	70.64	65.47	60.30	55.14	49.97	44.80
3700	3800	112.99	107.82	90.94	85.77	80.60	75.44	70.27	65.10	59.94	54.77	49.60
3800	3900	118.99	113.82	96.94	91.77	86.60	81.44	76.27	71.10	65.94	60.77	55.60
3900	4000	124.99	119.82	102.94	97.77	92.60	87.44	82.27	77.10	71.94	66.77	61.60
4000	4100	130.99	125.82	108.94	103.77	98.60	93.44	88.27	83.10	77.94	72.77	67.60
4100	4200	137.28	132.11	114.94	109.77	104.60	99.44	94.27	89.10	83.94	78.77	73.60
4200	4300	145.28	140.11	120.94	115.77	110.60	105.44	100.27	95.10	89.94	84.77	79.60
4300	4400	153.28	148.11	127.33	122.16	116.99	111.83	106.66	101.49	96.33	91.16	85.99
4400	4500	161.28	156.11	135.33	130.16	124.99	119.83	114.66	109.49	104.33	99.16	93.99
4500	4600	169.28	164.11	143.33	138.16	132.99	127.83	122.66	117.49	112.33	107.16	101.99
4600	4700	177.28	172.11	151.33	146.16	140.99	135.83	130.66	125.49	120.33	115.16	109.99
4700	4800	185.28	180.11	159.33	154.16	148.99	143.83	138.66	133.49	128.33	123.16	117.99
4800	4900	193.28	188.11	167.33	162.16	156.99	151.83	146.66	141.49	136.33	131.16	125.99
4900	5000	201.28	196.11	175.33	170.16	164.99	159.83	154.66	149.49	144.33	139.16	133.99
5000	5100	209.28	204.11	183.33	178.16	172.99	167.83	162.66	157.49	152.33	147.16	141.99
5100	5200	217.28	212.11	191.33	186.16	180.99	175.83	170.66	165.49	160.33	155.16	149.99
5200	5300	226.28	221.11	199.33	194.16	188.99	183.83	178.66	173.49	168.33	163.16	157.99
5300	5400	235.58	230.41	207.33	202.16	196.99	191.83	186.66	181.49	176.33	171.16	165.99
5400	5500	244.88	239.71	216.33	211.22	206.05	200.89	195.72	190.55	185.39	180.22	175.05
5500	5600	254.18	249.01	225.69	220.52	215.35	210.19	205.02	199.85	194.69	189.52	184.35
5600	5700	263.48	258.31	234.99	229.82	224.65	219.49	214.32	209.15	203.99	198.82	193.65
5700	5800	272.78	267.61	244.29	239.12	233.95	228.79	223.62	218.45	213.29	208.12	202.95
5800	5900	282.08	276.91	253.59	248.42	243.25	238.09	232.92	227.75	222.59	217.42	212.25
5900	6000	291.38	286.21	262.89	257.72	252.55	247.39	242.22	237.05	231.89	226.72	221.55
6000	6100	300.68	295.51	272.19	267.02	261.85	256.69	251.52	246.35	241.19	236.02	230.85
6100	6200	309.98	304.81	281.49	276.32	271.15	265.99	260.82	255.65	250.49	245.32	240.15
6200	6300	319.28	314.11	290.79	285.62	280.45	275.29	270.12	264.95	259.79	254.62	249.45
6300	6400	328.58	323.41	300.09	294.92	289.75	284.59	279.42	274.25	269.09	263.92	258.75
6400	6500	337.88	332.71	309.39	304.22	299.05	293.89	288.72	283.55	278.39	273.22	268.05
6500	6600	347.18	342.01	318.69	313.52	308.35	303.19	298.02	292.85	287.69	282.52	277.35
6600	6700	356.48	351.31	327.99	322.82	317.65	312.49	307.32	302.15	296.99	291.82	286.65
6700	6800	365.78	360.61	337.29	332.12	326.95	321.79	316.62	311.45	306.29	301.12	295.95
6800	6900	375.08	369.91	346.59	341.42	336.25	331.09	325.92	320.75	315.59	310.42	305.25
6900	7000	384.38	379.21	355.89	350.72	345.55	340.39	335.22	330.05	324.89	319.72	314.55
7000	7100	393.68	388.51	365.19	360.02	354.85	349.69	344.52	339.35	334.19	329.02	323.85
7100	7200	402.98	397.81	374.49	369.32	364.15	358.99	353.82	348.65	343.49	338.32	333.15
7200	7300	412.28	407.11	383.79	378.62	373.45	368.29	363.12	357.95	352.79	347.62	342.45

--- FOR ANY AMOUNT OVER \$7300 YOU MUST USE METHOD B - EXACT CALCULATION ---

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 January 1, 1991

MONTHLY PAYROLL PERIOD
 UNMARRIED HEAD OF HOUSEHOLD

IF WAGES ARE..		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
\$1	1200	0.00										
1200	1220	8.80	3.63									
1220	1240	9.20	4.03									
1240	1260	9.60	4.43									
1260	1280	10.00	4.83									
1280	1300	10.40	5.23	0.07								
1300	1320	10.80	5.63	0.47								
1320	1340	11.20	6.03	0.87								
1340	1360	11.60	6.43	1.27								
1360	1380	12.00	6.83	1.67								
1380	1400	12.40	7.23	2.07								
1400	1420	12.80	7.63	2.47								
1420	1440	13.20	8.03	2.87								
1440	1460	13.60	8.43	3.27								
1460	1480	14.00	8.83	3.67								
1480	1520	14.60	9.43	4.27								
1520	1560	15.40	10.23	5.07								
1560	1600	16.20	11.03	5.87	0.70							
1600	1640	17.00	11.83	6.67	1.50							
1640	1680	17.80	12.63	7.47	2.30							
1680	1720	18.60	13.43	8.27	3.10							
1720	1760	19.40	14.23	9.07	3.90							
1760	1800	20.20	15.03	9.87	4.70							
1800	1840	21.00	15.83	10.67	5.50	0.33						
1840	1880	21.80	16.63	11.47	6.30	1.13						
1880	1920	22.60	17.43	12.27	7.10	1.93						
1920	1960	23.40	18.23	13.07	7.90	2.73						
1960	2000	24.20	19.03	13.87	8.70	3.53						
2000	2050	25.10	19.93	14.77	9.60	4.43						
2050	2100	26.10	20.93	15.77	10.60	5.43	0.27					
2100	2150	27.10	21.93	16.77	11.60	6.43	1.27					
2150	2200	28.10	22.93	17.77	12.60	7.43	2.27					
2200	2250	29.84	24.67	19.51	14.34	9.17	4.01					
2250	2300	31.84	26.67	21.51	16.34	11.17	6.01	0.84				
2300	2350	33.84	28.67	23.51	18.34	13.17	8.01	2.84				
2350	2400	35.84	30.67	25.51	20.34	15.17	10.01	4.84				
2400	2450	37.84	32.67	27.51	22.34	17.17	12.01	6.84	1.67			
2450	2500	39.84	34.67	29.51	24.34	19.17	14.01	8.84	3.67			
2500	2600	42.84	37.67	32.51	27.34	22.17	17.01	11.84	6.67	1.51		
2600	2700	46.84	41.67	36.51	31.34	26.17	21.01	15.84	10.67	5.51	0.34	
2700	2800	51.65	46.48	41.32	36.15	30.98	25.82	20.65	15.48	10.32	5.15	
2800	2900	57.65	52.48	47.32	42.15	36.98	31.82	26.65	21.48	16.32	11.15	5.98
2900	3000	63.65	58.48	53.32	48.15	42.98	37.82	32.65	27.48	22.32	17.15	11.98
3000	3100	69.65	64.48	59.32	54.15	48.98	43.82	38.65	33.48	28.32	23.15	17.98
3100	3200	75.65	70.48	65.32	60.15	54.98	49.82	44.65	39.48	34.32	29.15	23.98
3200	3300	81.65	76.48	71.32	66.15	60.98	55.82	50.65	45.48	40.32	35.15	29.98
3300	3400	89.45	84.28	79.12	73.95	68.78	63.62	58.45	53.28	48.12	42.95	37.78
3400	3600	101.45	96.28	91.12	85.95	80.78	75.62	70.45	65.28	60.12	54.95	49.78
3600	3800	117.45	112.28	107.12	101.95	96.78	91.62	86.45	81.28	76.12	70.95	65.78
3800	4000	135.00	129.83	124.66	119.50	114.33	109.16	104.00	98.83	93.66	88.50	83.33
4000	4200	153.60	148.43	143.26	138.10	132.93	127.76	122.60	117.43	112.26	107.10	101.93

--- FOR ANY AMOUNT OVER \$4200 YOU MUST USE METHOD B - EXACT CALCULATION ---

University of California San Diego Policy – PPM 395 – 11 Supplement II
 PPM 395 – 11 Supplement II California State Income Tax Withholding Rates Effective
 January 1, 1991

BIWEEKLY PAYROLL PERIOD
 SINGLE PERSONS
 DUAL INCOME MARRIED OR MARRIED WITH MULTIPLE EMPLOYERS

IF WAGES ARE...		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
\$1	\$240	0.00										
240	260	1.60										
260	280	1.84										
280	300	2.24										
300	320	2.64	0.25									
320	340	3.04	0.65									
340	360	3.44	1.05									
360	380	3.84	1.45									
380	400	4.24	1.85									
400	420	4.64	2.25									
420	440	5.04	2.65	0.27								
440	460	5.44	3.05	0.67								
460	480	5.84	3.45	1.07								
480	500	6.24	3.85	1.47								
500	520	6.76	4.37	1.99								
520	540	7.56	5.17	2.79	0.40							
540	560	8.36	5.97	3.59	1.20							
560	580	9.16	6.77	4.39	2.00							
580	600	9.96	7.57	5.19	2.80	0.42						
600	620	10.76	8.37	5.99	3.60	1.22						
620	640	11.56	9.17	6.79	4.40	2.02						
640	660	12.36	9.97	7.59	5.20	2.82	0.43					
660	680	13.16	10.77	8.39	6.00	3.62	1.23					
680	700	13.96	11.57	9.19	6.80	4.42	2.03					
700	720	14.76	12.37	9.99	7.60	5.22	2.83	0.45				
720	740	15.56	13.17	10.79	8.40	6.02	3.63	1.25				
740	760	16.47	14.09	11.70	9.32	6.93	4.55	2.17				
760	780	17.67	15.29	12.90	10.52	8.13	5.75	3.37	0.98			
780	800	18.87	16.49	14.10	11.72	9.33	6.95	4.57	2.18			
800	840	20.67	18.29	15.90	13.52	11.13	8.75	6.37	3.98	1.60		
840	880	23.07	20.69	18.30	15.92	13.53	11.15	8.77	6.38	4.00	1.61	
880	920	25.47	23.09	20.70	18.32	15.93	13.55	11.17	8.78	6.40	4.01	1.63
920	960	27.87	25.49	23.10	20.72	18.33	15.95	13.57	11.18	8.80	6.41	4.03
960	1000	30.27	27.89	25.50	23.12	20.73	18.35	15.97	13.58	11.20	8.81	6.43
1000	1050	33.47	31.09	28.70	26.32	23.93	21.55	19.16	16.78	14.39	12.01	9.62
1050	1100	37.47	35.09	32.70	30.32	27.93	25.55	23.16	20.78	18.39	16.01	13.62
1100	1150	41.47	39.09	36.70	34.32	31.93	29.55	27.16	24.78	22.39	20.01	17.62
1150	1200	45.47	43.09	40.70	38.32	35.93	33.55	31.16	28.78	26.39	24.01	21.62
1200	1250	49.47	47.09	44.70	42.32	39.93	37.55	35.16	32.78	30.39	28.01	25.62
1250	1300	53.95	51.57	49.18	46.80	44.41	42.03	39.64	37.26	34.87	32.49	30.10
1300	1350	58.60	56.22	53.83	51.45	49.06	46.68	44.29	41.91	39.52	37.14	34.75
1350	1400	63.25	60.87	58.48	56.10	53.71	51.33	48.94	46.56	44.17	41.79	39.40
1400	1450	67.90	65.52	63.13	60.75	58.36	55.98	53.59	51.21	48.82	46.44	44.05
1450	1500	72.55	70.17	67.78	65.40	63.01	60.63	58.24	55.86	53.47	51.09	48.70
1500	1600	79.53	77.14	74.76	72.37	69.99	67.60	65.22	62.83	60.45	58.06	55.68
1600	1700	88.83	86.44	84.06	81.67	79.29	76.90	74.52	72.13	69.75	67.36	64.98
1700	1800	98.13	95.74	93.36	90.97	88.59	86.20	83.82	81.43	79.05	76.66	74.28
1800	1900	107.43	105.04	102.66	100.27	97.89	95.50	93.12	90.73	88.35	85.96	83.58
1900	2000	116.73	114.34	111.96	109.57	107.19	104.80	102.42	100.03	97.65	95.26	92.88
2000	2100	126.03	123.64	121.26	118.87	116.49	114.10	111.72	109.33	106.95	104.56	102.18
2100	2200	135.33	132.94	130.56	128.17	125.79	123.40	121.02	118.63	116.25	113.86	111.48

---- FOR ANY AMOUNT OVER \$2200 YOU MUST USE METHOD B - EXACT CALCULATION ----

University of California San Diego Policy – PPM 395 – 11 Supplement II
 PPM 395 – 11 Supplement II California State Income Tax Withholding Rates Effective
 January 1, 1991

BIWEEKLY PAYROLL PERIOD
 MARRIED PERSONS

IF WAGES ARE..		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
\$1	\$240	0.00										
240	260	1.60										
260	280	1.80										
280	300	2.00										
300	320	2.20										
320	340	2.40	0.01									
340	360	2.60	0.21									
360	380	2.80	0.41									
380	400	3.00	0.61									
400	420	3.20	0.81									
420	440	3.40	1.01									
440	460	3.68	1.29									
460	480	4.08	1.69									
480	500	4.48	2.09									
500	520	4.88	2.49									
520	540	5.28	2.89									
540	560	5.68	3.29									
560	580	6.08	3.69									
580	600	6.48	4.09									
600	620	6.88	4.49	0.31								
620	640	7.28	4.89	0.71								
640	660	7.68	5.29	1.11								
660	680	8.08	5.69	1.51								
680	700	8.48	6.09	1.91								
700	720	8.88	6.49	2.31								
720	740	9.28	6.89	2.71	0.32							
740	760	9.68	7.29	3.11	0.72							
760	780	10.08	7.69	3.51	1.12							
780	800	10.48	8.09	3.91	1.52							
800	820	10.88	8.49	4.31	1.92							
820	840	11.28	8.89	4.71	2.32							
840	860	11.68	9.29	5.11	2.72	0.34						
860	880	12.08	9.69	5.51	3.12	0.74						
880	900	12.48	10.09	5.91	3.52	1.14						
900	920	12.88	10.49	6.31	3.92	1.54						
920	940	13.52	11.13	6.71	4.32	1.94						
940	960	14.32	11.93	7.11	4.72	2.34						
960	980	15.12	12.73	7.51	5.12	2.74	0.35					
980	1000	15.92	13.53	7.91	5.52	3.14	0.75					
1000	1040	17.12	14.73	8.74	6.36	3.97	1.59					
1040	1080	18.72	16.33	10.34	7.96	5.57	3.19	0.80				
1080	1120	20.32	17.93	11.94	9.56	7.17	4.79	2.40	0.02			
1120	1160	21.92	19.53	13.54	11.16	8.77	6.39	4.00	1.62			
1160	1200	23.52	21.13	15.14	12.76	10.37	7.99	5.60	3.22	0.83		
1200	1240	25.12	22.73	16.74	14.36	11.97	9.59	7.20	4.82	2.43	0.05	
1240	1280	26.72	24.33	18.34	15.96	13.57	11.19	8.80	6.42	4.03	1.65	
1280	1320	28.32	25.93	19.94	17.56	15.17	12.79	10.40	8.02	5.63	3.25	0.86
1320	1360	29.92	27.53	21.54	19.16	16.77	14.39	12.00	9.62	7.23	4.85	2.46
1360	1400	31.52	29.13	23.14	20.76	18.37	15.99	13.60	11.22	8.83	6.45	4.06
1400	1440	33.55	31.17	24.74	22.36	19.97	17.59	15.20	12.82	10.43	8.05	5.66
1440	1480	35.95	33.57	26.34	23.96	21.57	19.19	16.80	14.42	12.03	9.65	7.26

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University of California San Diego Policy – PPM 395 – 11 Supplement II
 PPM 395 – 11 Supplement II California State Income Tax Withholding Rates Effective
 January 1, 1991

BIWEEKLY PAYROLL PERIOD
 MARRIED PERSONS (Cont)

IF WAGES ARE..		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
1480	1520	38.35	35.97	28.18	25.79	23.41	21.02	18.64	16.25	13.87	11.48	9.10
1520	1560	40.75	38.37	30.58	28.19	25.81	23.42	21.04	18.65	16.27	13.88	11.50
1560	1600	43.15	40.77	32.98	30.59	28.21	25.82	23.44	21.05	18.67	16.28	13.90
1600	1640	45.55	43.17	35.38	32.99	30.61	28.22	25.84	23.45	21.07	18.68	16.30
1640	1680	47.95	45.57	37.78	35.39	33.01	30.62	28.24	25.85	23.47	21.08	18.70
1680	1720	50.35	47.97	40.18	37.79	35.41	33.02	30.64	28.25	25.87	23.48	21.10
1720	1760	52.75	50.37	42.58	40.19	37.81	35.42	33.04	30.65	28.27	25.88	23.50
1760	1800	55.15	52.77	44.98	42.59	40.21	37.82	35.44	33.05	30.67	28.28	25.90
1800	1840	57.55	55.17	47.38	44.99	42.61	40.22	37.84	35.45	33.07	30.68	28.30
1840	1880	59.95	57.57	49.78	47.39	45.01	42.62	40.24	37.85	35.47	33.08	30.70
1880	1920	62.35	59.97	52.18	49.79	47.41	45.02	42.64	40.25	37.87	35.48	33.10
1920	1960	65.35	62.97	54.58	52.19	49.81	47.42	45.04	42.65	40.27	37.88	35.50
1960	2000	68.55	66.17	56.98	54.59	52.21	49.82	47.44	45.05	42.67	40.28	37.90
2000	2040	71.75	69.37	59.77	57.39	55.00	52.62	50.23	47.85	45.46	43.08	40.70
2040	2080	74.95	72.57	62.97	60.59	58.20	55.82	53.43	51.05	48.66	46.28	43.90
2080	2120	78.15	75.77	66.17	63.79	61.40	59.02	56.63	54.25	51.86	49.48	47.10
2120	2160	81.35	78.97	69.37	66.99	64.60	62.22	59.83	57.45	55.06	52.68	50.30
2160	2200	84.55	82.17	72.57	70.19	67.80	65.42	63.03	60.65	58.26	55.88	53.50
2200	2240	87.75	85.37	75.77	73.39	71.00	68.62	66.23	63.85	61.46	59.08	56.70
2240	2280	90.95	88.57	78.97	76.59	74.20	71.82	69.43	67.05	64.66	62.28	59.90
2280	2320	94.15	91.77	82.17	79.79	77.40	75.02	72.63	70.25	67.86	65.48	63.10
2320	2360	97.35	94.97	85.37	82.99	80.60	78.22	75.83	73.45	71.06	68.68	66.30
2360	2400	100.55	98.17	88.57	86.19	83.80	81.42	79.03	76.65	74.26	71.88	69.50
2400	2440	104.19	101.81	91.77	89.39	87.00	84.62	82.23	79.85	77.46	75.08	72.70
2440	2480	107.91	105.53	94.97	92.59	90.20	87.82	85.43	83.05	80.66	78.28	75.90
2480	2520	111.63	109.25	98.48	96.10	93.71	91.33	88.94	86.56	84.17	81.79	79.40
2520	2560	115.35	112.97	102.20	99.82	97.43	95.05	92.66	90.28	87.89	85.51	83.12
2560	2600	119.07	116.69	105.92	103.54	101.15	98.77	96.38	94.00	91.61	89.23	86.84
2600	2640	122.79	120.41	109.64	107.26	104.87	102.49	100.10	97.72	95.33	92.95	90.56
2640	2680	126.51	124.13	113.36	110.98	108.59	106.21	103.82	101.44	99.05	96.67	94.28
2680	2720	130.23	127.85	117.08	114.70	112.31	109.93	107.54	105.16	102.77	100.39	98.00
2720	2760	133.95	131.57	120.80	118.42	116.03	113.65	111.26	108.88	106.49	104.11	101.72
2760	2800	137.67	135.29	124.52	122.14	119.75	117.37	114.98	112.60	110.21	107.83	105.44
2800	2840	141.39	139.01	128.24	125.86	123.47	121.09	118.70	116.32	113.93	111.55	109.16
2840	2880	145.11	142.73	131.96	129.58	127.19	124.81	122.42	120.04	117.65	115.27	112.88
2880	2920	148.83	146.45	135.68	133.30	130.91	128.53	126.14	123.76	121.37	118.99	116.60
2920	2960	152.55	150.17	139.40	137.02	134.63	132.25	129.86	127.48	125.09	122.71	120.32
2960	3000	156.27	153.89	143.12	140.74	138.35	135.97	133.58	131.20	128.81	126.43	124.04
3000	3040	159.99	157.61	146.84	144.46	142.07	139.69	137.30	134.92	132.53	130.15	127.76
3040	3080	163.71	161.33	150.56	148.18	145.79	143.41	141.02	138.64	136.25	133.87	131.48

---- FOR ANY AMOUNT OVER \$3080 YOU MUST USE METHOD B - EXACT CALCULATION ----

University of California San Diego Policy – PPM 395 – 11 Supplement II
 PPM 395 – 11 Supplement II California State Income Tax Withholding Rates Effective
 January 1, 1991

BIWEEKLY PAYROLL PERIOD
 UNMARRIED HEAD OF HOUSEHOLD

IF WAGES ARE..		AND THE NUMBER OF WITHHOLDING ALLOWANCES CLAIMED IS...										
AT LEAST	BUT LESS THAN	0	1	2	3	4	5	6	7	8	9	10 OR MORE
...THE AMOUNT OF INCOME TAX TO BE WITHHELD SHALL BE...												
\$1	\$560	0.00										
560	580	4.30	1.91									
580	600	4.70	2.31									
600	620	5.10	2.71	0.33								
620	640	5.50	3.11	0.73								
640	660	5.90	3.51	1.13								
660	680	6.30	3.91	1.53								
680	700	6.70	4.31	1.93								
700	720	7.10	4.71	2.33								
720	740	7.50	5.11	2.73	0.34							
740	760	7.90	5.51	3.13	0.74							
760	780	8.30	5.91	3.53	1.14							
780	800	8.70	6.31	3.93	1.54							
800	820	9.10	6.71	4.33	1.94							
820	840	9.50	7.11	4.73	2.34							
840	860	9.90	7.51	5.13	2.74	0.36						
860	880	10.30	7.91	5.53	3.14	0.76						
880	900	10.70	8.31	5.93	3.54	1.16						
900	920	11.10	8.71	6.33	3.94	1.56						
920	940	11.50	9.11	6.73	4.34	1.96						
940	960	11.90	9.51	7.13	4.74	2.36						
960	980	12.30	9.91	7.53	5.14	2.76	0.37					
980	1000	12.70	10.31	7.93	5.54	3.16	0.77					
1000	1020	13.10	10.71	8.33	5.94	3.56	1.17					
1020	1040	13.89	11.51	9.12	6.74	4.35	1.97					
1040	1060	14.69	12.31	9.92	7.54	5.15	2.77	0.38				
1060	1080	15.49	13.11	10.72	8.34	5.95	3.57	1.18				
1080	1120	16.69	14.31	11.92	9.54	7.15	4.77	2.38				
1120	1160	18.29	15.91	13.52	11.14	8.75	6.37	3.98	1.60			
1160	1200	19.89	17.51	15.12	12.74	10.35	7.97	5.58	3.20	0.81		
1200	1240	21.49	19.11	16.72	14.34	11.95	9.57	7.18	4.80	2.41		
1240	1280	23.28	20.89	18.51	16.12	13.74	11.35	8.97	6.58	4.20	1.81	
1280	1320	25.68	23.29	20.91	18.52	16.14	13.75	11.37	8.98	6.60	4.21	1.83
1320	1360	28.08	25.69	23.31	20.92	18.54	16.15	13.77	11.38	9.00	6.61	4.23
1360	1400	30.48	28.09	25.71	23.32	20.94	18.55	16.17	13.78	11.40	9.01	6.63
1400	1440	32.88	30.49	28.11	25.72	23.34	20.95	18.57	16.18	13.80	11.41	9.03
1440	1480	35.28	32.89	30.51	28.12	25.74	23.35	20.97	18.58	16.20	13.81	11.43
1480	1520	37.68	35.29	32.91	30.52	28.14	25.75	23.37	20.98	18.60	16.21	13.83
1520	1560	40.81	38.43	36.04	33.66	31.27	28.89	26.50	24.12	21.73	19.35	16.97
1560	1600	44.01	41.63	39.24	36.86	34.47	32.09	29.70	27.32	24.93	22.55	20.17
1600	1640	47.21	44.83	42.44	40.06	37.67	35.29	32.90	30.52	28.13	25.75	23.37
1640	1680	50.41	48.03	45.64	43.26	40.87	38.49	36.10	33.72	31.33	28.95	26.57
1680	1720	53.61	51.23	48.84	46.46	44.07	41.69	39.30	36.92	34.53	32.15	29.77
1720	1760	56.81	54.43	52.04	49.66	47.27	44.89	42.50	40.12	37.73	35.35	32.97
1760	1800	60.47	58.08	55.70	53.31	50.93	48.54	46.16	43.77	41.39	39.01	36.62
1800	1850	64.65	62.27	59.88	57.50	55.11	52.73	50.34	47.96	45.57	43.19	40.81
1850	1900	69.30	66.92	64.53	62.15	59.76	57.38	54.99	52.61	50.22	47.84	45.46
1900	1950	73.95	71.57	69.18	66.80	64.41	62.03	59.64	57.26	54.87	52.49	50.11
1950	2000	78.60	76.22	73.83	71.45	69.06	66.68	64.29	61.91	59.52	57.14	54.76
2000	2050	83.25	80.87	78.48	76.10	73.71	71.33	68.94	66.56	64.17	61.79	59.41
2050	2100	87.90	85.52	83.13	80.75	78.36	75.98	73.59	71.21	68.82	66.44	64.06

---- FOR ANY AMOUNT OVER \$2100 YOU MUST USE METHOD B - EXACT CALCULATION ----