



UC San Diego

Policy & Procedure Manual

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PAYROLL

Section: 395-11

Effective: 01/01/1991

Supersedes: 09/28/1978

Review Date: TBD

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Issuing Office: [General Accounting Division](#)

FEDERAL AND STATE - WITHHOLDING TAXES

I. REFERENCES AND RELATED POLICIES

- A. Internal Revenue Code
- B. Internal Revenue Service Publication 15, Circular E
- C. Payroll Guide, Volume 1, Section 5
- D. Internal Revenue Service Publication 518, Foreign Scholars and Educational and Cultural Exchange Visitors, 1989 Edition
- E. DE 44, Employer's Tax Guide, State of California
- F. Federal Privacy Act 1974
- G. University of California Accounting Manual
 - [P-196-28](#) Payroll: Federal Taxation of Citizens
 - [T-182-27](#) Taxes: Federal Taxation of Aliens
- H. UCSD Policy and Procedure Manual (PPM)
 - [395-13](#) Alien Information

II. DEFINITIONS

A. Employer

An employer is a person or organization for whom an individual (as opposed to a corporation or other legal entity) performs a service as an employee.

B. Employee

Anyone performing services subject to the will and control of an employer, both as to what shall be done and how it shall be done, is an employee. This applies even if the

employer permits the employee considerable discretion and freedom of action, if the employer has the legal right to control both the method and the result of the services.

C. Taxpayer Identifying Number

In compliance with Federal Income Tax regulations, the University is required to include an identification number on all statements and reports of wages paid and taxes withheld. For payments to individuals, Federal regulations have designated the Federal Social Security number as the taxpayer's identifying number. Therefore, the Federal Social Security number, issued by the Social Security Administration, must be obtained from each person receiving payment(s) from the University.

III. POLICY

A. Federal and State Withholding

The University is required by both Federal and State statutes to withhold appropriate taxes from payments made to individuals. Failure to collect or pay tax withheld will result in the University being liable for the tax due plus penalties. Income tax withholding is based upon information submitted by the employee on a *University of California Employee's Federal-State Withholding Allowance Certificate*, UC W-4/DE 4, *Exhibit A*. Marital status and the number of withholding allowances claimed on the UC W-4/DE 4 are taken into account when computing taxes. The law provides that if no UC W-4/DE 4 is submitted, the employer must withhold taxes at the rate for a single person claiming no exemptions. Certain employees may qualify to claim an exemption from tax withholding by completing item #4 on the UC W-4/DE 4, Exemption from Withholding of Federal/State Income Tax, and item #5. These are the only two items that are to be completed when an employee is claiming exempt from tax withholding. To qualify the employee must certify 1) that no income tax liability existed in the prior taxable year, 2) that none is anticipated for the current year, and 3) that if the employee's current yearly income exceeds \$500 and includes non-wage income, another person cannot claim the employee as a dependent. Note: Employees claiming exempt from withholding, who are earning in excess of \$200 per week and answering "NO" to item #5 on the UC W4/DE 4 form will have a copy of the UC W4/DE 4 sent to the Internal Revenue Service.

B. Social Security

Social Security is deducted from those employees who are members of the University of California Retirement Plan (UCRP) and who:

1. Were members of the system prior to April 1, 1976 and elected Social Security coverage, or
2. Became a member of the system after April 1, 1976.

Social Security is also known as "FICA". The term "FICA" is an acronym for Federal Insurance Contributions Act which is comprised of two components: Medicare Tax and OASDI (Old Age Survivors and Dependents Insurance) Tax.

Generally the only exception to this policy is nonresident aliens admitted to the United States on an F-1 (student admitted to attend a specific school) or J-1 (exchange visitor engaged in a Department of State approved program for study, research, or training) visa.

C. Defined Contribution Plan/Safe Harbor Plan

The Defined Contribution Plan, also known as the Safe Harbor Plan, is an alternative to Social Security Tax participation. This plan is an employer-sponsored retirement plan which provides for benefits that are generally equal to the pension benefit provided under Social Security. Participation in the plan is open to those employees who do not otherwise qualify for membership in the University of California Retirement Program (UCRP) or another defined benefit retirement plan in which the University participates.

Nonimmigrant aliens with F-1 or J-1 visa status and employees who are registered UC students are not eligible to enroll in this plan as they are exempt from paying FICA taxes.

Eligible employees may elect to enroll in the Defined Contribution Plan (DCP) or elect to pay Social Security taxes at the time of the initial appointment. Once an election is made, the election is irrevocable for the duration of the employee's continuous employment with the University.

Eligible employees who were hired on or after 4/1/86 and elect to enroll in the Defined Contribution Plan/Safe Harbor Plan will have a 7.5% **pretax** DCP deduction taken from his/her salary and will pay the 1.45% Medicare tax.

Eligible employees who were hired before 4/1/86 and elect to enroll in the Defined Contribution Plan/Safe Harbor Plan will also have a 7.5% **pretax** DCP deduction but will not be required to pay the 1.45% Medicare tax.

Eligible employees who choose not to enroll in the Defined Contribution Plan and elect to pay the OASDI will become subject to the Medicare tax, regardless of the hire date.

IV. PROCEDURE

A. Taxpayer Identifying Number (Social Security Number)

The employing department will require each new employee to furnish his/her social security number which is recorded in the appropriate section of the UC W-4/DE 4 Form. The disclosure of the social security number is mandatory pursuant to Federal and State codes and conforms to the Federal Privacy Act of 1974. If the employee indicates that he/she does not have a social security number, the hiring department will instruct the individual to apply for one at a Social Security Office. Until a valid social security number or a receipt for application for a social security number is received, the employee's forms for employment will not be processed. Note: The Social Security Office nearest to UCSD is located at 1940 Garnet Avenue, Suite #207, which is in Pacific Beach. The office is open Monday through Friday from 9:00 a.m. to 4:30 p.m. The general information phone number is (619) 483-7646 or 1- 800-234-5772.

B. Withholding Tax

1. United States Citizen

Employees determine the amount of tax withheld from their earnings by filing with the Accounting Office/Payroll Division a *University of California Employee's Federal-State Withholding Allowance Certificate*, UC W-4/DE 4, indicating the number of exemptions claimed. Based upon the Certificate, the payroll system will calculate and withhold Federal and State taxes from employee's payroll checks. (See *Supplement I* and *II* for tables to calculate approximate taxes to be withheld.) If an employee has reduced his/her exemptions to zero to allow for maximum tax to be withheld and their liability is still not satisfied, an additional amount per pay period can be requested by the employee. (See Item #6, Exhibit A, Page 1.) The number of exemptions claimed for withholding purposes need not be the same number of exemptions which may be claimed on the employee's annual tax return. Employees with a sizeable amount of itemized deductions may claim additional withholding exemptions to reduce the amount of tax withheld thereby reducing an anticipated large tax refund at the end of the taxable year. The number of additional exemptions may be determined by completing both sides of the enclosed attached worksheet Form W-4, *Exhibit A*, Pages 2-3, and Form DE 4, *Exhibit A*, Pages 4- 6. Those employees indicating in excess of 10 (ten) Federal and/or State exemptions on their UC W4/DE 4 form will have a copy of their form sent to the IRS and/or State of California Franchise Tax Board.

2. Aliens

a. Resident Aliens

Aliens who qualify under the Substantial Presence Test as resident aliens may claim residence for tax purposes. (Refer to PPM 395-13 for qualifying conditions.) Federal and State taxes will be withheld in the same manner as a United States citizen. (See Section B.1. above.)

b. Non-resident Aliens

Aliens who do not qualify as resident aliens under the Substantial Presence Test are considered as non-resident aliens. The earnings of a non-resident alien are subject to withholding at the same rate as a single United States citizen claiming one exemption regardless of the number of actual exemptions the individual might wish to claim, except for residents of Canada, Mexico, South Korea and Japan. Some non-resident aliens may be eligible for exemption from Federal tax withholding if they qualify according to the terms of a tax treaty between their country of residence and the United States. To determine the eligibility of an alien, departments should contact the Accounting Office/Payroll Division and request a review of the tax treaty. Note: a tax treaty exemption applies only to Federal taxes, and does not exempt an individual from State tax withholding. (Refer to PPM 395-13 for additional alien information.)

C. Annual Statements

1. Wage and Tax Statement, Form W-2

Forms W-2 are issued to employees on or before January 31st of each year for earnings paid in the preceding taxable year. The information contained on the form is the total earnings and taxes withheld that were reported to both Federal and State Agencies. The statement also includes any additional non-salary payments issued to an employee through the University system. These payments include but are not limited to stipend payments and uniform allowance.

2. Income Subject to Withholding Under Chapter 3, Internal Revenue Code, Form 1042S

Forms 1042S include salaries and miscellaneous payments made by the University to non-resident aliens who have claimed exemption from Federal tax. These statements are issued on or before March 15th of each year.

3. Statement for Recipients of Miscellaneous Income, Form 1099

Form 1099 is issued to individuals who are not employees of the University. The statement indicates the total non-payroll payments issued. These non-payroll payments include but are not limited to rents, fees, and payments to independent contractors and consultants. The statement is released on or before January 31st of each year.



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EXHIBIT A

UC W-4/DE 4		UNIVERSITY OF CALIFORNIA EMPLOYEE'S FEDERAL-STATE WITHHOLDING ALLOWANCE CERTIFICATE		1991									
NAME (LAST, FIRST, MIDDLE)		W4 EMPLOYEE NUMBER		PLEASE PRINT DATE PREPARED (MM/DD)									
Home Address, number and street of home (include apartment, suite, state and ZIP code)		EMPLOYEE'S SOCIAL SECURITY NUMBER		MONTHLY RATE									
ACCOUNTING OFFICE TO COMPLETE ONLY IF SENDING TO IRS AND/OR TDI		OFFICE CODE		EMPLOYER IDENTIFICATION NUMBER									
PURPOSE: The purpose of this form is to enter your personal income tax withholding status into the University payroll system so that the appropriate amounts of Federal and State taxes can be withheld from your pay.		MARITAL STATUS Check (x) one box for Federal and one box for State FEDERAL (28) If married but legally separated or spouse is a nonresident alien, check the Single box STATE (29)		STATUS-WITHHOLDING ALLOWANCES SINGLE [S] SINGLY or MARRIED with IRS or state incomes [S] MARRIED [M] MARRIED PART-TIME (part income) [M] MARRIED but without at higher Single rate [S] HEAD OF HOUSEHOLD [H]									
INSTRUCTIONS: Complete the information in the boxes, above. Use the attached Internal Revenue Service instructions for Form W-4 and the attached State of California Employee's Withholding Allowance Certificate (Form DE 4) instructions to calculate your withholding allowances. Transfer your number of State allowances from the State Form DE 4 to the boxes on lines 2a and 2b, below. Transfer your number of Federal allowances from the Federal Form W-4 to the box on line 3, below. Complete the rest of this form if applicable. Sign and date this form and submit it to the appropriate University office. KEEP THE ATTACHED FEDERAL AND STATE INSTRUCTIONS AND WORKSHEETS FOR YOUR REFERENCE.													
1. If you are exempt from California State income tax withholding because you are a nonresident of the State of California and are earning compensation while located outside the State, check the box to the right and leave lines 2a, 2b, and 2c blank					(30-32)								
2. STATE					(30-32)								
a. Total number of regular allowances you are claiming for this job (see green State Form DE 4, Worksheet A)					(33-35)								
b. Total number of additional allowances for estimated deductions, if entitled (see green State Form DE 4, Worksheet B)													
c. Total of lines 2a and 2b					(36-38)								
3. FEDERAL total number of allowances you are claiming (see white Federal Form W-4)													
4. EXEMPTION FROM WITHHOLDING OF FEDERAL/STATE INCOME TAX (If you claim exemption from withholding, it will automatically expire on February 15 of next year unless you file a new UC W-4/DE 4 on or before February 15 of next year)													
I claim exemption from Federal and State withholding and I certify that I meet ALL of the following conditions for exemption:													
<ul style="list-style-type: none"> Last year I had a right to a refund of ALL Federal income tax withheld because I had NO tax liability; AND This year I expect a refund of ALL Federal income tax withheld because I expect to have NO tax liability; AND This year if my income exceeds \$550 and includes nonwage income, another person cannot claim me as a dependent. 													
If you meet all of the above conditions, enter the year effective and "EXEMPT" here													
<table border="1"> <tr> <td>YEAR TO</td> <td>(1-2)</td> <td>FED</td> <td>STATE</td> </tr> <tr> <td></td> <td>WE</td> <td>(28-30)</td> <td>(31-32)</td> </tr> </table>						YEAR TO	(1-2)	FED	STATE		WE	(28-30)	(31-32)
YEAR TO	(1-2)	FED	STATE										
	WE	(28-30)	(31-32)										
5. Are you a full-time student? (Note: Full-time students are not automatically exempt) Yes No													
6. ADDITIONAL TAX WITHHOLDING Additional amount, if any, you want deducted each month. (DO NOT COMPLETE SHADED AREAS)													
a. AUTHORIZATION FOR ADDITIONAL FEDERAL TAX WITHHOLDING (Complete this part to deduct or cancel additional Federal tax.) I hereby authorize the Accounting Office to deduct from my salary the additional MONTHLY tax amount specified in this box (see white Federal Form W-4). This authorization will continue to be in effect until my employment is terminated or until I submit a new UC W-4/DE 4 to change or cancel the deduction.													
<table border="1"> <tr> <td>X 1</td> <td>85100</td> <td>(CHECK APPROPRIATE BOX)</td> <td>SHOW MONTHLY AMOUNT TO BE DEDUCTED (24-30)</td> </tr> <tr> <td>(1-2)</td> <td>(19-23)</td> <td>NEW CANCEL CHANGE</td> <td>\$</td> </tr> </table>						X 1	85100	(CHECK APPROPRIATE BOX)	SHOW MONTHLY AMOUNT TO BE DEDUCTED (24-30)	(1-2)	(19-23)	NEW CANCEL CHANGE	\$
X 1	85100	(CHECK APPROPRIATE BOX)	SHOW MONTHLY AMOUNT TO BE DEDUCTED (24-30)										
(1-2)	(19-23)	NEW CANCEL CHANGE	\$										
NONRESIDENT ALIENS - Federal regulations require that you request at least \$13.00 additional FEDERAL tax withholding on line 6a, above													
b. AUTHORIZATION FOR ADDITIONAL STATE TAX WITHHOLDING (Complete this part to deduct or cancel additional State tax.) I hereby authorize the Accounting Office to deduct from my salary the additional MONTHLY tax amount specified in this box (see green State Form DE 4, Worksheet B). This authorization will continue to be in effect until my employment is terminated or until I submit a new UC W-4/DE 4 to change or cancel the deduction.													
<table border="1"> <tr> <td>80110</td> <td>(31-35)</td> <td>(CHECK APPROPRIATE BOX)</td> <td>SHOW MONTHLY AMOUNT TO BE DEDUCTED (36-42)</td> </tr> <tr> <td></td> <td></td> <td>NEW CANCEL CHANGE</td> <td>\$</td> </tr> </table>						80110	(31-35)	(CHECK APPROPRIATE BOX)	SHOW MONTHLY AMOUNT TO BE DEDUCTED (36-42)			NEW CANCEL CHANGE	\$
80110	(31-35)	(CHECK APPROPRIATE BOX)	SHOW MONTHLY AMOUNT TO BE DEDUCTED (36-42)										
		NEW CANCEL CHANGE	\$										
CERTIFICATION Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.													
EMPLOYEE'S SIGNATURE				DATE									
REIN 3 YEARS AFTER EMPLOYEE TERMINATES				FOR PRIVACY NOTIFICATIONS SEE REVERSE SIDE OF THIS PAGE									

1991 Form W-4 *



Purpose. Complete Form W-4 so that your employer can withhold the correct amount of Federal income tax from your pay.

Exemption From Withholding. Read line 4 of the yellow UC W-4/DE 4 to see if you can claim exempt status. If exempt, only complete the yellow UC W-4/DE 4. Do not complete lines 2, 3, and 6. No Federal income tax will be withheld from your pay. Your exemption is good for one year only. It expires February 15, 1992.

Basic Instructions. Employees who are not exempt should complete the Personal Allowances Worksheet, below. Additional worksheets are provided on page 2 for employees to adjust their withholding allowances based on itemized deductions, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply to your situation. The worksheets will help you figure the number of withholding allowances you are

entitled to claim. However, you may claim fewer allowances than this.

Head of Household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals.

Nonwage Income. If you have a large amount of nonwage income, such as interest or dividends, you should consider making estimated tax payments using Form 1040-ES. Otherwise, you may find that you owe additional tax at the end of the year.

Two-Earner/Two-Jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form

W-4. This total should be divided among all jobs. Your withholding will usually be most accurate when all allowances are claimed on the W-4 filed for the highest paying job and zero allowances are claimed for the others.

Advance Earned Income Credit. If you are eligible for this credit, you can receive it added to your paycheck throughout the year. For details, get Form W-5 from your employer.

Check Your Withholding. After your W-4 takes effect, you can use Pub. 919, *Is My Withholding Correct for 1991?*, to see how the dollar amount you are having withheld compares to your estimated total annual tax. Call 1-800-829-3676 to order this publication. Check your local telephone directory for the IRS assistance number if you need further help.

Personal Allowances Worksheet For 1991, the value of your personal exemption(s) is reduced if your income is over \$100,000 (\$150,000 if married filing jointly, \$125,000 if head of household, or \$75,000 if married filing separately). Get Pub. 919 for details.

- A Enter "1" for yourself if no one else can claim you as a dependent A _____
- B Enter "1" if { 1. You are single and have only one job; or
2. You are married, have only one job, and your spouse does not work; or
3. Your wages from a second job or your spouse's wages (or the total of both) are \$1,000 or less. } B _____
- C Enter "1" for your spouse. But, you may choose to enter "0" if you are married and have either a working spouse or more than one job (this may help you avoid having too little tax withheld) C _____
- D Enter number of dependents (other than your spouse or yourself) whom you will claim on your tax return D _____
- E Enter "1" if you will file as head of household on your tax return (see conditions under "Head of Household," above) E _____
- F Enter "1" if you have at least \$1,500 of child or dependent care expenses for which you plan to claim a credit F _____
- G Add lines A through F and enter total here ► G _____

For accuracy, do all worksheets that apply.

- If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.
- If you are single and have more than one job and your combined earnings from all jobs exceed \$27,000 OR if you are married and have a working spouse or more than one job, and the combined earnings from all jobs exceed \$46,000, see the Two-Earner/Two-Job Worksheet on page 2 if you want to avoid having too little tax withheld.
- If neither of the above situations applies to you, stop here and enter the number from line G on line 3 of the yellow UC W-4/DE 4.

* Use this white sheet for FEDERAL instructions and worksheets. Complete the yellow UC W-4/DE 4 as directed.

University of California San Diego Policy – PPM 395 – 11 Exhibit A
 PPM 395 – 11 Exhibit A University of California Employee's Federal & State-Withholding
 Allowance Certificate

Form W-4 (1991)

Page 2

Deductions and Adjustments Worksheet

Note: Use this worksheet only if you plan to itemize deductions or claim adjustments to income on your 1991 tax return.

- 1 Enter an estimate of your 1991 itemized deductions. These include: qualifying home mortgage interest, charitable contributions, state and local taxes (but not sales taxes), medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 1991, you may have to reduce your itemized deductions if your income is over \$100,000 (\$50,000 if married filing separately). Get Pub. 919 for details.) 1 \$ _____
- 2 Enter { \$5,700 if married filing jointly or qualifying widow(er)
\$5,000 if head of household
\$3,400 if single
\$2,850 if married filing separately } 2 \$ _____
- 3 Subtract line 2 from line 1. If line 2 is greater than line 1, enter zero 3 \$ _____
- 4 Enter an estimate of your 1991 adjustments to income. These include alimony paid and deductible IRA contributions 4 \$ _____
- 5 Add lines 3 and 4 and enter the total 5 \$ _____
- 6 Enter an estimate of your 1991 nonwage income (such as dividends or interest income) 6 \$ _____
- 7 Subtract line 6 from line 5. Enter the result, but not less than zero 7 \$ _____
- 8 Divide the amount on line 7 by \$2,000 and enter the result here. Drop any fraction 8 _____
- 9 Enter the number from Personal Allowances Worksheet, line G, on page 1 9 _____
- 10 Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earner/Two-Job Worksheet, also enter the total on line 1, below. Otherwise, stop here and enter this total on line 3 of the yellow UC W-4/DE 4 10 _____

Two-Earner/Two-Job Worksheet

Note: Use this worksheet only if the instructions at line G on page 1 direct you here.

- 1 Enter the number from line G on page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet) 1 _____
- 2 Find the number in Table 1 below that applies to the LOWEST paying job and enter it here 2 _____
- 3 If line 1 is GREATER THAN OR EQUAL TO line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "0") and on line 3 of the yellow UC W-4/DE 4. DO NOT use the rest of this worksheet 3 _____

Note: If line 1 is LESS THAN line 2, enter "0" on line 3 of the yellow UC W-4/DE 4. Complete lines 4-9, below, to calculate the additional dollar withholding necessary to avoid a year-end tax bill.

- 4 Enter the number from line 2 of this worksheet 4 _____
- 5 Enter the number from line 1 of this worksheet 5 _____
- 6 Subtract line 5 from line 4 6 _____
- 7 Find the amount in Table 2 below that applies to the HIGHEST paying job and enter it here 7 \$ _____
- 8 Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding amount needed 8 \$ _____
- 9 Divide line 8 by 12. Enter the result here and on line 6a of the yellow UC W-4/DE 4. This is the additional amount to be withheld each month 9 \$ _____

Table 1: Two-Earner/Two-Job Worksheet

Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above
0 - \$4,000	0	0 - \$6,000	0
4,001 - 8,000	1	6,001 - 10,000	1
8,001 - 12,000	2	10,001 - 14,000	2
12,001 - 17,000	3	14,001 - 18,000	3
17,001 - 21,000	4	18,001 - 22,000	4
21,001 - 26,000	5	22,001 - 25,000	5
26,001 - 30,000	6	45,001 and over	6
30,001 - 35,000	7		
35,001 - 40,000	8		
40,001 - 55,000	9		
55,001 - 75,000	10		
75,001 and over	11		

Table 2: Two-Earner/Two-Job Worksheet

Married Filing Jointly		All Others	
If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
0 - \$46,000	\$320	0 - \$26,000	\$320
46,001 - 94,000	600	26,001 - 55,000	600
94,001 and over	670	55,001 and over	670

Privacy Act and Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. Failure to provide a completed form will result in your being treated as a single person who claims no withholding allowances. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, and the District of Columbia for use in administering their tax laws.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping 46 min., Learning about the law or the form 10 min., Preparing the form 70 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the Internal Revenue Service, Washington, DC 20224, Attention: IRS Reports Clearance Officer, TFP; and the Office of Management and Budget, Paperwork Reduction Project (1545-0010), Washington, DC 20503. DO NOT send the tax form to either of these offices. Instead, give it to your employer.



Serving the People of California

1991

EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

DE 4 *

* Use this green sheet for STATE instructions and worksheets. Complete the yellow UC W-4/DE 4 as directed.

YOUR CALIFORNIA PERSONAL INCOME TAX MAY BE UNDERWITHHELD IF YOU DO NOT FILE THE DE 4 FORM

IF YOU RELY ON THE FEDERAL W-4 FOR YOUR CALIFORNIA WITHHOLDING ALLOWANCES, YOUR CALIFORNIA STATE PERSONAL INCOME TAX MAY BE UNDERWITHHELD AND YOU WILL OWE MONEY AT THE END OF THE YEAR.

PURPOSE: This Form DE 4 is for **California personal income tax withholding** purposes only. You should read the instructions contained herein and complete the State portions of the yellow UC W-4/DE 4 form as appropriate, using the worksheets which follow as applicable.

The DE 4 should be used to properly withhold the amount of wages that accurately reflects your State tax situation.

STATE ALLOWANCES CLAIMED WILL NOT CHANGE YOUR FEDERAL WITHHOLDING ALLOWANCES.

The Federal Form W-4 is applicable for California withholding purposes if you claim the same marital status, number of regular allowances, and/or the same additional dollar amount to be withheld for State and Federal purposes.

Federal tax brackets and withholding methods do not reflect State personal income tax withholding tables. If you rely on the number of withholding allowances you claim on your Federal W-4 withholding allowance certificate for your State

income tax withholding you may be significantly underwithheld. This is particularly true if your household income is derived from more than one source.

CHECK YOUR WITHHOLDING: After your UC W-4/DE 4 takes effect, compare the dollar amounts that are being withheld with your estimated total annual tax. You can use the worksheets in this DE 4 for California withholding and the Internal Revenue Service (IRS) Publication 919 for Federal withholding calculations.

EXEMPTION FROM WITHHOLDING: Read line 4 of the yellow UC W-4/DE 4 to see if you claim exempt status. If exempt, complete lines 4 and 5, answering all questions. Do not complete lines 2, 3, and 6. This exemption will automatically expire on February 15 of the next year unless submitted again on a new UC W-4/DE 4 before that date. If you are not having Federal income tax withheld this year, but expect to have a tax liability next year, the law requires you to give your employer a new W-4/DE 4 by December 1.

DE 4 Rev. 10/01/90 State of California Employment Development Department

University of California San Diego Policy – PPM 395 – 11 Exhibit A
PPM 395 – 11 Exhibit A University of California Employee's Federal & State-Withholding Allowance Certificate

INSTRUCTIONS — 1 — ALLOWANCES - for line 2a of the yellow UC W-4/DE 4

When determining your withholding allowances you must consider your personal situation.

- Do you claim allowances for dependents or blindness?
- Are you going to itemize your deductions?
- Do you have more than one income coming into the household?

TWO-EARNER/TWO-JOBS: When earnings are derived from more than one source, underwithholding may occur. If you have a working spouse or more than one job, it is best to check the box "SINGLE or MARRIED with two or more incomes." Figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one DE 4 form. Claim allowances with one employer. Do not claim the same allowances with more than one employer. Your withholding will usually be most accurate when all allowances are claimed on the DE 4 or W-4 filed for the highest paying job and zero allowances are claimed for the others.

MARRIED BUT NOT LIVING WITH YOUR SPOUSE: You may check the "Head of Household" marital status box if you meet all of the following tests:

- (1) Your spouse will not live with you at any time during the year.
- (2) You will furnish over half of the cost of maintaining a home for the entire year for yourself and your child or stepchild who qualifies as your dependent, and
- (3) You will file a separate return for the year.

HEAD OF HOUSEHOLD: To qualify you must be unmarried or legally separated from your spouse, and pay more than 50% of the costs of maintaining a home for the entire year for yourself and your dependent(s) or other qualifying individuals. Cost of maintaining the home includes such items as rent, property insurance, property taxes, mortgage interest, repairs, utilities and cost of food. It does not include the individual's personal expenses, or any amount which represents value of services performed by a member of the household of the taxpayer.

WORKSHEET A REGULAR WITHHOLDING ALLOWANCES

(A) Allowance for yourself — enter 1	(A) _____
(B) Allowance for your spouse (if not separately claimed by your spouse) — enter 1	(B) _____
(C) Allowance for blindness — yourself — enter 1	(C) _____
(D) Allowance for blindness — your spouse (if not separately claimed by your spouse) — enter 1	(D) _____
(E) Allowance(s) for dependent(s) — do not include yourself or your spouse	(E) _____
(F) Total — add lines (A) through (E) above. Enter here and on line 2a of the yellow UC W-4/DE 4	(F) _____

INSTRUCTIONS — 2 — ADDITIONAL WITHHOLDING ALLOWANCES - for line 2b of the yellow UC W-4/DE 4

If you expect to itemize deductions on your California income tax return, you can claim additional withholding allowances. Use this worksheet to determine whether your expected estimated deductions may entitle you to claim one or more additional withholding allowances. If you have a complex tax situation or numerous itemized deductions use last year's FTB 540 form as a model to calculate this year's withholding amounts.

Do not include deferred compensation, qualified pension payments or flexible benefits, etc., that are deducted from your gross pay but are not taxed, on this worksheet.

You may reduce the amount of tax withheld from your wages by claiming one additional withholding allowance for each \$1,000, or fraction of \$1,000, by which you expect your estimated deductions for the year to exceed your allowable standard deduction.

WORKSHEET B ESTIMATED DEDUCTIONS

1 Enter an estimate of your itemized deductions for California taxes for this tax year as listed in the Schedules in the FTB 540 form	1 \$ _____
\$4,339 if head of household or qualifying widower) with dependent(s)	
2 Enter \$4,339 if married filing jointly	2 \$ _____
\$2,169 if single	
\$2,169 if married filing separately	
3 Subtract line 2 from line 1, enter difference	3 \$ _____
4 Enter an estimate of your adjustments to income (alimony payments, IRA deposits)	4 \$ _____
5 Add line 4 to line 3, enter sum	5 \$ _____
6 Enter an estimate of your nonwage income (dividends, interest income, alimony receipts)	6 \$ _____
If line 5 is greater than line 6, (if less, see below):	
7 Subtract line 6 from line 5, enter difference	7 \$ _____
8 Divide the amount on line 7 by \$1,000, round any fraction to the nearest whole number	8 _____
Enter this number here and on line 2b of the yellow UC W-4/DE 4. Complete Worksheet C, if needed.	
If line 6 is greater than line 5:	
9 Enter amount from line 6 (nonwage income)	9 _____
10 Enter amount from line 5 (deductions)	10 _____
11 Subtract line 10 from line 9, enter difference	11 \$ _____
Complete Worksheet C	

University of California San Diego Policy – PPM 395 – 11 Exhibit A
PPM 395 – 11 Exhibit A University of California Employee's Federal & State-Withholding Allowance Certificate

for line 6b of the
yellow UC W-4/DE 4

WORKSHEET C **TAX WITHHOLDING AND ESTIMATED TAX**

1 Enter estimate of total wages for tax year 1991 1 _____

2 Enter estimate of nonwage income (Line 6 of Worksheet B) 2 _____

3 Add line 1 and line 2. Enter sum 3 _____

4 Enter itemized deductions or standard deduction (Line 1 or 2 of Worksheet B, whichever is largest) 4 _____

5 Enter adjustments to income (Line 4 of Worksheet B) 5 _____

6 Add line 4 and line 5. Enter sum 6 _____

7 Subtract line 6 from line 3. Enter difference 7 _____

8 Figure your tax liability for the amount on line 7 by using the 1991 tax rate schedules 8 _____

9 Enter personal exemptions (line F of Worksheet A X \$58,000) 9 _____

10 Subtract line 9 from line 8. Enter difference 10 _____

11 Enter any tax credits. (See FTB Form 540) 11 _____

12 Subtract line 11 from line 10. Enter difference. This is your total tax liability 12 _____

13 Calculate the tax withheld and estimated to be withheld during 1991. Multiply the sum of the deductions on your last paychecks from each job by the number of pay periods in the year. 13 _____

14 Subtract line 13 from line 12. Enter difference. If this is less than zero you do not need to have additional taxes withheld 14 _____

15 Divide line 14 by the number of months remaining in the year. Enter this figure here and on line 6b of the yellow UC W-4/DE 4 15 _____

NOTE: Your employer is not required to withhold the additional amount requested. If your employer does not agree to withhold the additional amount, you may increase your withholdings as much as possible by using the "single" status with "zero" allowances. If the amount withheld still results in an underpayment of State income taxes, you may need to file quarterly estimates on Form 540ES with the Franchise Tax Board to avoid a penalty.

THESE TABLES ARE FOR CALCULATING WORKSHEET C AND FOR 1991 ONLY

SINGLE OR MARRIED (Two or more incomes)						MARRIED PERSONS (One income)						
IF THE TAXABLE INCOME IS ...		THE COMPUTED TAX IS ...				IF THE TAXABLE INCOME IS ...		THE COMPUTED TAX IS ...				
OVER	BUT NOT OVER	OF AMOUNT OVER ...	PLUS	AMOUNT MINUS TIMES	MINUS	OVER	BUT NOT OVER	OF AMOUNT OVER ...	PLUS	AMOUNT MINUS TIMES	MINUS	
\$0	\$4,213 ...	1.0%	\$0 +	\$0.00	1.0% -	\$0	\$8,426 ...	1.0%	\$0 +	\$0.00	1.0% -	\$0.00
\$4,213	\$9,985 ...	2.0%	\$4,213 +	\$42.13	2.0% -	\$8,426	\$19,970 ...	2.0%	\$8,426 +	\$84.26	2.0% -	\$84.26
\$9,985	\$15,757 ...	4.0%	\$9,985 +	\$157.57	4.0% -	\$19,970	\$31,514 ...	4.0%	\$19,970 +	\$315.14	4.0% -	\$483.66
\$15,757	\$21,875 ...	6.0%	\$15,757 +	\$388.45	6.0% -	\$31,514	\$43,750 ...	6.0%	\$31,514 +	\$776.90	6.0% -	\$1,113.94
\$21,875	\$27,646 ...	8.0%	\$21,875 +	\$755.53	8.0% -	\$43,750	\$55,292 ...	8.0%	\$43,750 +	\$1,511.06	8.0% -	\$1,988.94
\$27,646 and over		9.4%	\$27,646 +	\$1,217.21	9.3% -	\$55,292 and over		9.3%	\$55,292 +	\$2,434.42	9.3% -	\$2,707.74

IF YOU NEED MORE DETAILED INFORMATION, SEE THE INSTRUCTIONS THAT CAME WITH YOUR LAST CALIFORNIA INCOME TAX RETURN OR CALL YOUR LOCAL FRANCHISE TAX BOARD OFFICE.

HEAD OF HOUSEHOLD						
IF THE TAXABLE INCOME IS ...		THE COMPUTED TAX IS ...				
OVER	BUT NOT OVER	OF AMOUNT OVER ...	PLUS	AMOUNT MINUS TIMES	MINUS	
\$0	\$8,427 ...	1.0%	\$0 +	\$0.00	1.0% -	\$0.00
\$8,427	\$19,970 ...	2.0%	\$8,427 +	\$84.27	2.0% -	\$84.27
\$19,970	\$25,741 ...	4.0%	\$19,970 +	\$315.13	4.0% -	\$483.67
\$25,741	\$31,859 ...	6.0%	\$25,741 +	\$545.97	6.0% -	\$998.49
\$31,859	\$37,631 ...	8.0%	\$31,859 +	\$913.05	8.0% -	\$1,635.67
\$37,631 and over		9.3%	\$37,631 +	\$1,374.81	9.3% -	\$2,124.87

IF YOU ARE CALLING FROM WITHIN THE STATE OF CALIFORNIA.

Area Codes 213, 619, 714, 805, and 818	1-800-852-5711
Area Codes 209, 408, 415, 707, 916 (except Sacramento)	1-800-852-7050
SACRAMENTO METROPOLITAN AREA	369-0500
If Toll Call from Sacramento Location	1-800-852-7050

IF YOU ARE CALLING FROM OUTSIDE OF CALIFORNIA (Not Toll Free)

916-369-0500

DE 4 information is collected for purposes of administering the Personal Income Tax law, and under the Authority of Title 22 of the California Code of Regulations and the Revenue and Taxation Code, including Section 18934. The Information Practices Act of 1977 requires that individuals be notified of how information they provide may be used. Further information is contained in the instructions that came with your last California income tax return.

DE 4 Rev. 16 (12-90) State of California / Employment Development Department



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PAYROLL

Section: 395-11 SUPPLEMENT I

Effective: 01/01/1993

Supersedes: 01/01/1991

Review Date: TBD

Issuance Date: 01/01/1993

Issuing Office: [General Accounting Division](#)

SUPPLEMENT I

FEDERAL INCOME TAX WITHHOLDING RATES

Effective January 1, 1993

INSTRUCTIONS:

MONTHLY RATED EMPLOYEES:

EXAMPLE:

A married employee, earning \$4,967 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
- 3 Allowances for itemized deductions
- 7 Exemptions on Form UCW-4, Line 3

Step 1:

From the taxable gross (after deducting tax shelter, TSP, retirement) deduct \$195.83 for each withholding allowance claimed on line "3" of the Form UCW-4 to obtain the adjusted taxable gross.

\$ 4,967.00	Total Gross
(70.34)	Retirement Reduction
<u>(50.00)</u>	Tax Shelter Savings
4,846.66	Taxable Gross
<u>(1,370.81)</u>	\$195.83 x 7 Exemptions
3,475.85	Adjusted Taxable Gross

Step 2:

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

Married Employee, paid monthly, range is

\$3,396 - \$6,771 ... \$431.85 plus 28% of excess over \$3,396

**University of California San Diego Policy – PPM 395 – 11 Supplement I
PPM 395 – 11 Supplement I Federal Income Tax Withholding Rates Effective January 1,
1993**

Step 3:

Deduct the range minimum in the right column from the adjusted taxable gross and multiply the difference by the percentage indicated.

3,475.85	Adjusted Taxable Gross
<u>(3,396.00)</u>	Range Minimum
79.85	Excess
<u>X 28%</u>	Tax Bracket
22.36	Subtotal

Step 4:

Add the fixed dollar amount (if tax rate is more than 15%) to the amount calculated in Step 3. This is the amount of Federal Tax.

431.85	Fixed Amount
<u>23.36</u>	Subtotal
454.21	Federal Tax to Withhold

HOURLY RATED EMPLOYEE:

Use the same procedure as above, except deduct \$90.38 for each deduction in Item 1.

**1993
 SOCIAL SECURITY/UCRS WAGE BASES**

The Revenue Reconciliation Act of 1990 provides different wage base caps for the OASDI and Medicare components of the social security tax. Effective with earnings paid on or after January 1, 1991, the OASDI and Medicare wage base will increase. The tax rate percentages remain unchanged.

FICA:

OASDI covered wages	57,600.00
OASDI employee contribution rate	6.20%
OASDI employer contribution rate	6.20%
Maximum OASDI employee contribution	3,571.20
Medicare covered wages	135,000.00
Medicare employee contribution rate	1.45%
Medicare employer contribution rate	1.45%
Maximum Medicare employee contribution	1,957.50

UCRP:

UCRP wage base	57,600.00
UCRP contribution rate	
FICA coordinated within UCRP wage base	2.0%
FICA coordinated above UCRP wage base	4.0%
Not coordinated with FICA	4.5%

SAFE HARBOR:

Safe Harbor wage base	57,600.00
Safe harbor contribution rate	7.5%
Maximum Safe Harbor contribution	4,320.00

EXEMPTIONS TABLE

Effective 1/1/93

Refer to the following table for the federal exemption amount:

	Value of One FEDERAL Exemption	Value of One STATE Exemption
Annual	\$2,350.00	\$1,000.00
Monthly	195.83	83.00
Bi-Weekly	90.38	38.00

FEDERAL INCOME TAX WITHHOLDING RATES

Biweekly Employee

Single Person – including Head of Household:				Married Persons:			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$97.00.....\$0				Not over \$238.00.....\$0			
Over -	But Not Over -		Of Excess Over	Over -	But Not Over -		Of Excess Over
\$97	___\$902	15%	___\$97	\$238	___\$1,567	15%	___\$238
\$902	___\$1,884	\$120.75 plus 28%	___\$902	\$1,567	___\$3,125	\$199.35 plus 28%	___\$1,567
\$1,884		\$395.71 plus 31%	___\$1,884	\$3,125		\$635.59 plus 31%	___\$3,125

Monthly Employee

Single Person – including Head of Household:				Married Persons:			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to be withheld shall be:	
Not over \$210.00.....\$0				Not over \$517.00.....\$0			
Over -	But Not Over -		Of Excess Over	Over -	But Not Over -		Of Excess Over
\$210	___\$1,854	15%	___\$210	\$517	___\$3,396	15%	___\$517
\$1,954	___\$4,081	\$261.60 plus 28%	___\$1,954	\$3,396	___\$6,771	\$431.85 plus 28%	___\$3,396
\$4,081		\$857.16 plus 31%	___\$4,081	\$6,771		\$1,376.85 plus 31%	___\$6,771



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PAYROLL

Section: 395-11 SUPPLEMENT II

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Supersedes: 01/01/1991

Review Date: TBD

Issuance Date: 01/01/1992

Issuing Office: [General Accounting Division](#)

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
<u>(50.00)</u>	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

**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**

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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 PPM 395 – 11 Supplement II California State Income Tax Withholding Rates Effective
 January 1, 1991

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
4200	4400	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 ---

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 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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 PPM 395 – 11 Supplement II California State Income Tax Withholding Rates Effective
 January 1, 1991

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	216.39	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 ---

University of California San Diego Policy – PPM 395 – 11 Supplement II
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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
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 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 ----

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 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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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 ----