



# UC San Diego

## Policy & Procedure Manual

[Search](#) | [A-Z Index](#) | [Numerical Index](#) | [Classification Guide](#) | [What's New](#)

### 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:

If the amount of wages (after subtracting withholding allowances) is:

Not over \$97.00.....\$0

Over -	But Not Over -		Of Excess Over
\$97	___\$902	15%	___\$97
\$902	___\$1,884	\$120.75 plus 28%	___\$902
\$1,884		\$395.71 plus 31%	___\$1,884

Married Persons:

If the amount of wages (after subtracting withholding allowances) is:

Not over \$238.00.....\$0

Over -	But Not Over -		Of Excess Over
\$238	___\$1,567	15%	___\$238
\$1,567	___\$3,125	\$199.35 plus 28%	___\$1,567
\$3,125		\$635.59 plus 31%	___\$3,125

**Monthly Employee**

Single Person – including Head of Household:

If the amount of wages (after subtracting withholding allowances) is:

Not over \$210.00.....\$0

Over -	But Not Over -		Of Excess Over
\$210	___\$1,854	15%	___\$210
\$1,954	___\$4,081	\$261.60 plus 28%	___\$1,954
\$4,081		\$857.16 plus 31%	___\$4,081

Married Persons:

If the amount of wages (after subtracting withholding allowances) is:

Not over \$517.00.....\$0

Over -	But Not Over -		Of Excess Over
\$517	___\$3,396	15%	___\$517
\$3,396	___\$6,771	\$431.85 plus 28%	___\$3,396
\$6,771		\$1,376.85 plus 31%	___\$6,771