

**FIGURING YOUR FEDERAL TAXES**  
**EFFECTIVE January 1, 2019**

**MONTHLY PAYROLL**

To determine the tax amount to be withheld, take your current Fed Taxable Gross (not total gross), displayed in the Paycheck Summary portion of your pay stub, and multiply it by 12 (12 paydays in a year). Then subtract \$4,200 for each exemption claimed, which is displayed at the top right of your stub. Use the remainder and the appropriate annual tax table, based on claiming as ‘Single’ or ‘Married’, to establish your tax on an annual basis. Divide this annual tax figure by 12 to arrive at the Federal Tax withheld from your current monthly pay.

**BIWEEKLY PAYROLL**

To determine the tax amount to be withheld, take your current Fed Taxable Gross (not total gross), displayed in the Paycheck Summary portion of your pay stub, and multiply it by 26 (26 paydays in a year). Then subtract \$4,200 for each exemption claimed, which is displayed at the top right of your stub. Use the remainder and the appropriate annual tax table, based on claiming ‘Single’ or ‘Married’, to establish your tax on an annual basis. Divide this annual tax figure by 26 to arrive at the Federal Tax withheld from your current biweekly pay.

**ANNUAL TAX TABLE**

<b><u>SINGLE</u> person (including head of household) -</b>				<b><u>MARRIED</u> person -</b>			
If the amount of wages (after subtracting Withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting Withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$3,800.....		\$0		Not over \$11,800 .....		\$0	
Over	But not over		of excess over	Over	But not over		of excess over
\$ 3,800	\$ 13,500	\$0.00 plus 10%	\$3,800	\$ 11,800	\$ 31,200	\$0.00 plus 10%	\$ 11,800
\$ 13,500	\$ 43,275	\$970.00 plus 12%	\$13,500	\$ 31,200	\$ 90,750	\$1,940.00 plus 12%	\$ 31,200
\$ 43,275	\$ 88,000	\$4,543.00 plus 22%	\$43,275	\$ 90,750	\$180,200	\$9,086.00 plus 22%	\$ 90,750
\$ 88,000	\$164,525	\$14,382.50 plus 24%	\$88,000	\$180,200	\$333,250	\$28,765.00 plus 24%	\$180,200
\$164,525	\$207,900	\$32,748.50 plus 32%	\$164,525	\$333,250	\$420,000	\$65,497.00 plus 32%	\$333,250
\$207,900	\$514,100	\$46,628.50 plus 35%	\$207,900	\$420,000	\$624,150	\$93,257.00 plus 35%	\$420,000
\$514,100		\$153,798.50 plus 37%	\$514,100	\$624,150		\$164,709.50 plus 37%	\$624,150

**FIGURING YOUR STATE TAXES**  
**EFFECTIVE January 1, 2019**

Employees paid MONTHLY – Subtract \$366.66 from your Federal taxable monthly gross pay. The remainder is subject to withholding at the rate of 4.25%

Employees paid BIWEEKLY – Subtract \$169.23 from your Federal taxable biweekly gross pay. The remainder is subject to withholding at the rate of 4.25%

**2019 FICA TAX**

Take your FICA Taxable Gross, displayed at the bottom of your pay stub and apply rates as follows:  
The 2019 Social Security (FICA) tax contains two parts. The Social Security (Old Age, Survivors, and Disability Insurance) FICA tax is based on the first \$132,900 paid at the rate of 6.2% with a maximum amount withheld of \$8,239.80. The Medicare (Medical Hospital Insurance) FICA tax is based on all earnings paid at the rate of 1.45%. (There is no limit on the Medicare FICA gross. The limit was eliminated as part of the Omnibus Budget Reduction Act of 1993). In addition to the 1.45% Medicare tax rate an additional 0.9% will be withheld on Medicare wages over \$200,000.

**2019 CITY TAXES**

Personal and dependency exemptions allowable for Michigan income tax purposes are also allowable for Michigan cities. The annual allowance for all cities is \$600. The allowance equals \$23.08 biweekly or \$50.00 monthly

The rate on taxable earnings is 1% for residents and 0.50% for non-residents. These rates are uniform for all cities except Detroit and Grand Rapids. For Detroit, the rate is 2.4% for residents and 1.2% for non-residents. For Grand Rapids, the rate is 1.5% for residents and 0.75% for non-residents.