

**Workers Compensation 80% Spendable Income Tables,
Income for Maximum Compensation in 2014**

(a) Average Weekly Wage	\$952
(b) Maximum Compensation (by Statute)	\$1,143
(c) Weekly Withholding Allowance per Dependent	\$76.00
(d) FICA (Social Security Tax Rate)	7.65%

Tax Tables		(i) Gross Income Required To Reach Max. Compensation (Married with 10 Deductions)	\$1,646.00
Married			
(e) No. of Deductions	10	(j) Withholding Allowance (c * e)	\$760.00
(f) Base Tax	\$34.90	(k) Taxable Wage (i - j)	\$886.00
(g) % Amount over Max.	15.0%	(l) Excess Over Max. (k - h)	\$374.00
(h) Max.	\$512	(m) Federal Tax ((l * g) + f)	\$91.00
		(n) FICA Tax (d * i)	\$125.92
		(o) Spendable Income	\$1,428.75
		(p) 80% Spendable Income	\$1,143.00
<hr/>			
Tax Tables:		(i) Gross Income Required To Reach Max. Compensation (Single with 1 Deduction)	\$1,965.00
Single			
(e) No. of Deductions	1	(j) Withholding Allowance (c * e)	\$76.00
(f) Base Tax	\$350.00	(k) Taxable Wage (i - j)	\$1,889.00
(g) % Amount over Max.	28.0%	(l) Excess Over Max. (k - h)	\$127.00
(h) Max.	\$1,762	(m) Federal Tax ((l * g) + f)	\$363.16
		(n) FICA Tax (d * i)	\$150.32
		(o) Spendable Income	\$1,428.75
		(p) 80% Spendable Income	\$1,143.00

Worksheet for Computation of 80 % Spendable Income Compensation, 2014

1. Enter the **Gross Weekly Wage** (nearest whole dollar) of the claimant. \$ _____

2. (a) Enter the number of deductions. # _____
 (b) Deduction: Multiply # 2 (a) by 76.00 \$ _____

3. **Taxable Wage:** Subtract # 2 (b) from # 1. \$ _____

4. **Federal Withholding Calculations:**
 Find the appropriate schedule at the bottom of this page, in either
 The **Single** or **Married** table, which applies to the income in # 3.
 - (a) Enter the lower amount from column A in table at bottom of page. \$ _____
 (Example. a single person, income in # 3 is over \$753, but not over \$1,762,
 enter the column A amount = \$ 753)
 - (b) Subtract # 4 (a) from # 3 \$ _____
 - (c) Multiply # 4 (b) by the percentage from Col. C in table. \$ _____
 (Example: to continue the example above, use 0.25 [25%])
 - (d) Enter the "Base" amount from col. B below. \$ _____
 (Example: to continue the example above, use \$ 97.75)

5. **Total Federal Withholding:** Add # 4 (c) and # 4 (d). \$ _____

6. **FICA Taxes:** Multiply # 1 by .0765 \$ _____

7. **Total Payroll Deductions:** Add # 5 and # 6. \$ _____

8. **Spendable Income:** Subtract # 7 from # 1. \$ _____

9. **80 % of Spendable Income:** Multiply # 8 by .8 \$ _____

10. **Weekly Compensation:** \$ _____
 If # 8 is less than \$251: Enter the amount in # 8.
 If # 8 is greater than \$251, but # 9 is less than \$251: Enter 251.
 If # 9 is equal to or greater than \$1,143: Enter 1,143.
 If none of the above "ifs" apply: Enter the amount in # 9.

<u>Income from # 3</u>		for Single person		<u>Income from # 3</u>		for Married person	
over	but not over			over	but not over		
(A)		(B)	(C)	(A)		(B)	(C)
43	218	\$0.00	+ 10.0 %	163	512	\$0.00	+ 10.0 %
218	753	\$17.50	+ 15.0 %	512	1,582	\$34.90	+ 15.0 %
753	1,762	\$97.75	+ 25.0 %	1,582	3,025	\$195.40	+ 25.0 %
1,762	3,627	\$350.00	+ 28.0 %	3,025	4,525	\$556.15	+ 28.0 %
3,627	7,834	\$872.20	+ 33.0 %	4,525	7,953	\$976.15	+ 33.0 %
7,834	7,865	\$2,260.51	+ 35.0 %	7,953	8,963	\$2,107.39	+ 35.0 %
7,865		\$2,271.36	+ 39.6 %	8,963		\$2,460.89	+ 39.6 %

Additional Medicare Tax Withholding

In addition to withholding Medicare tax at 1.45%, you must withhold a 0.9% Additional Medicare Tax from wages you pay to an employee in excess of \$200,000 in a calendar year. You are required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of \$200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. Additional Medicare Tax is only

imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the \$200,000 withholding threshold. For more information on what wages are subject to Medicare tax, see the chart, *Special Rules for Various Types of Services and Payments*, in section 15 of Publication 15 (Circular E). For more information on Additional Medicare Tax, visit [IRS.gov](https://www.irs.gov) and enter "Additional Medicare Tax" in the search box.

Percentage Method Tables for Income Tax Withholding

(For Wages Paid in 2014)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) is:				(b) MARRIED person— If the amount of wages (after subtracting withholding allowances) is:			
		The amount of income tax to withhold is:				The amount of income tax to withhold is:	
Not over \$43		\$0		Not over \$163		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$43	—\$218	\$0.00 plus 10%	—\$43	\$163	—\$512	\$0.00 plus 10%	—\$163
\$218	—\$753	\$17.50 plus 15%	—\$218	\$512	—\$1,582	\$34.90 plus 15%	—\$512
\$753	—\$1,762	\$97.75 plus 25%	—\$753	\$1,582	—\$3,025	\$195.40 plus 25%	—\$1,582
\$1,762	—\$3,627	\$350.00 plus 28%	—\$1,762	\$3,025	—\$4,525	\$556.15 plus 28%	—\$3,025
\$3,627	—\$7,834	\$872.20 plus 33%	—\$3,627	\$4,525	—\$7,953	\$976.15 plus 33%	—\$4,525
\$7,834	—\$7,865	\$2,260.51 plus 35%	—\$7,834	\$7,953	—\$8,963	\$2,107.39 plus 35%	—\$7,953
\$7,865		\$2,271.36 plus 39.6%	—\$7,865	\$8,963		\$2,460.89 plus 39.6%	—\$8,963

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) is:				(b) MARRIED person— If the amount of wages (after subtracting withholding allowances) is:			
		The amount of income tax to withhold is:				The amount of income tax to withhold is:	
Not over \$87		\$0		Not over \$325		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$87	—\$436	\$0.00 plus 10%	—\$87	\$325	—\$1,023	\$0.00 plus 10%	—\$325
\$436	—\$1,506	\$34.90 plus 15%	—\$436	\$1,023	—\$3,163	\$69.80 plus 15%	—\$1,023
\$1,506	—\$3,523	\$195.40 plus 25%	—\$1,506	\$3,163	—\$6,050	\$390.80 plus 25%	—\$3,163
\$3,523	—\$7,254	\$699.65 plus 28%	—\$3,523	\$6,050	—\$9,050	\$1,112.55 plus 28%	—\$6,050
\$7,254	—\$15,667	\$1,744.33 plus 33%	—\$7,254	\$9,050	—\$15,906	\$1,952.55 plus 33%	—\$9,050
\$15,667	—\$15,731	\$4,520.62 plus 35%	—\$15,667	\$15,906	—\$17,925	\$4,215.03 plus 35%	—\$15,906
\$15,731		\$4,543.02 plus 39.6%	—\$15,731	\$17,925		\$4,921.68 plus 39.6%	—\$17,925

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) is:				(b) MARRIED person— If the amount of wages (after subtracting withholding allowances) is:			
		The amount of income tax to withhold is:				The amount of income tax to withhold is:	
Not over \$94		\$0		Not over \$352		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$94	—\$472	\$0.00 plus 10%	—\$94	\$352	—\$1,108	\$0.00 plus 10%	—\$352
\$472	—\$1,631	\$37.80 plus 15%	—\$472	\$1,108	—\$3,427	\$75.60 plus 15%	—\$1,108
\$1,631	—\$3,817	\$211.65 plus 25%	—\$1,631	\$3,427	—\$6,554	\$423.45 plus 25%	—\$3,427
\$3,817	—\$7,858	\$758.15 plus 28%	—\$3,817	\$6,554	—\$9,804	\$1,205.20 plus 28%	—\$6,554
\$7,858	—\$16,973	\$1,889.63 plus 33%	—\$7,858	\$9,804	—\$17,231	\$2,115.20 plus 33%	—\$9,804
\$16,973	—\$17,042	\$4,897.58 plus 35%	—\$16,973	\$17,231	—\$19,419	\$4,566.11 plus 35%	—\$17,231
\$17,042		\$4,921.73 plus 39.6%	—\$17,042	\$19,419		\$5,331.91 plus 39.6%	—\$19,419

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)— If the amount of wages (after subtracting withholding allowances) is:				(b) MARRIED person— If the amount of wages (after subtracting withholding allowances) is:			
		The amount of income tax to withhold is:				The amount of income tax to withhold is:	
Not over \$188		\$0		Not over \$704		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$188	—\$944	\$0.00 plus 10%	—\$188	\$704	—\$2,217	\$0.00 plus 10%	—\$704
\$944	—\$3,263	\$75.60 plus 15%	—\$944	\$2,217	—\$6,854	\$151.30 plus 15%	—\$2,217
\$3,263	—\$7,633	\$423.45 plus 25%	—\$3,263	\$6,854	—\$13,108	\$846.85 plus 25%	—\$6,854
\$7,633	—\$15,717	\$1,515.95 plus 28%	—\$7,633	\$13,108	—\$19,608	\$2,410.35 plus 28%	—\$13,108
\$15,717	—\$33,946	\$3,779.47 plus 33%	—\$15,717	\$19,608	—\$34,463	\$4,230.35 plus 33%	—\$19,608
\$33,946	—\$34,083	\$9,795.04 plus 35%	—\$33,946	\$34,463	—\$38,838	\$9,132.50 plus 35%	—\$34,463
\$34,083		\$9,842.99 plus 39.6%	—\$34,083	\$38,838		\$10,663.75 plus 39.6%	—\$38,838

Percentage Method Tables for Income Tax Withholding (continued)

(For Wages Paid in 2014)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
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 \$563		\$0		Not over \$2,113		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$563	—\$2,831	\$0.00 plus 10%	—\$563	\$2,113	—\$6,650	\$0.00 plus 10%	—\$2,113
\$2,831	—\$9,788	\$226.80 plus 15%	—\$2,831	\$6,650	—\$20,563	\$453.70 plus 15%	—\$6,650
\$9,788	—\$22,900	\$1,270.35 plus 25%	—\$9,788	\$20,563	—\$39,325	\$2,540.65 plus 25%	—\$20,563
\$22,900	—\$47,150	\$4,548.35 plus 28%	—\$22,900	\$39,325	—\$58,825	\$7,231.15 plus 28%	—\$39,325
\$47,150	—\$101,838	\$11,338.35 plus 33%	—\$47,150	\$58,825	—\$103,388	\$12,691.15 plus 33%	—\$58,825
\$101,838	—\$102,250	\$29,385.39 plus 35%	—\$101,838	\$103,388	—\$116,513	\$27,396.94 plus 35%	—\$103,388
\$102,250		\$29,529.59 plus 39.6%	—\$102,250	\$116,513		\$31,990.69 plus 39.6%	—\$116,513

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
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 \$1,125		\$0		Not over \$4,225		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$1,125	—\$5,663	\$0.00 plus 10%	—\$1,125	\$4,225	—\$13,300	\$0.00 plus 10%	—\$4,225
\$5,663	—\$19,575	\$453.80 plus 15%	—\$5,663	\$13,300	—\$41,125	\$907.50 plus 15%	—\$13,300
\$19,575	—\$45,800	\$2,540.60 plus 25%	—\$19,575	\$41,125	—\$78,650	\$5,081.25 plus 25%	—\$41,125
\$45,800	—\$94,300	\$9,096.85 plus 28%	—\$45,800	\$78,650	—\$117,650	\$14,462.50 plus 28%	—\$78,650
\$94,300	—\$203,675	\$22,676.85 plus 33%	—\$94,300	\$117,650	—\$206,775	\$25,382.50 plus 33%	—\$117,650
\$203,675	—\$204,500	\$58,770.60 plus 35%	—\$203,675	\$206,775	—\$233,025	\$54,793.75 plus 35%	—\$206,775
\$204,500		\$59,059.35 plus 39.6%	—\$204,500	\$233,025		\$63,981.25 plus 39.6%	—\$233,025

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
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 \$2,250		\$0		Not over \$8,450		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$2,250	—\$11,325	\$0.00 plus 10%	—\$2,250	\$8,450	—\$26,600	\$0.00 plus 10%	—\$8,450
\$11,325	—\$39,150	\$907.50 plus 15%	—\$11,325	\$26,600	—\$82,250	\$1,815.00 plus 15%	—\$26,600
\$39,150	—\$91,600	\$5,081.25 plus 25%	—\$39,150	\$82,250	—\$157,300	\$10,162.50 plus 25%	—\$82,250
\$91,600	—\$188,600	\$18,193.75 plus 28%	—\$91,600	\$157,300	—\$235,300	\$28,925.00 plus 28%	—\$157,300
\$188,600	—\$407,350	\$45,353.75 plus 33%	—\$188,600	\$235,300	—\$413,550	\$50,765.00 plus 33%	—\$235,300
\$407,350	—\$409,000	\$117,541.25 plus 35%	—\$407,350	\$413,550	—\$466,050	\$109,587.50 plus 35%	—\$413,550
\$409,000		\$118,118.75 plus 39.6%	—\$409,000	\$466,050		\$127,962.50 plus 39.6%	—\$466,050

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$8.70		\$0		Not over \$32.50		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$8.70	—\$43.60	\$0.00 plus 10%	—\$8.70	\$32.50	—\$102.30	\$0.00 plus 10%	—\$32.50
\$43.60	—\$150.60	\$3.49 plus 15%	—\$43.60	\$102.30	—\$316.30	\$6.98 plus 15%	—\$102.30
\$150.60	—\$352.30	\$19.54 plus 25%	—\$150.60	\$316.30	—\$605.00	\$39.08 plus 25%	—\$316.30
\$352.30	—\$725.40	\$69.97 plus 28%	—\$352.30	\$605.00	—\$905.00	\$111.26 plus 28%	—\$605.00
\$725.40	—\$1,566.70	\$174.44 plus 33%	—\$725.40	\$905.00	—\$1,590.60	\$195.26 plus 33%	—\$905.00
\$1,566.70	—\$1,573.10	\$452.07 plus 35%	—\$1,566.70	\$1,590.60	—\$1,792.50	\$421.51 plus 35%	—\$1,590.60
\$1,573.10		\$454.31 plus 39.6%	—\$1,573.10	\$1,792.50		\$492.18 plus 39.6%	—\$1,792.50