

Worksheet for Computation of 80 % Spendable Income Compensation, 2015

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 76.90 \$ _____
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 \$764, but not over \$1,789,
 enter the column A amount = \$ 764)
 - (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 \$ 99.10)
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 \$255: Enter the amount in # 8.
 If # 8 is greater than \$255, but # 9 is less than \$255: Enter 255.
 If # 9 is equal to or greater than \$1,159: Enter 1,159.
 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)
44	222	\$0.00	+ 10.0 %	165	520	\$0.00	+ 10.0 %
222	764	\$17.80	+ 15.0 %	520	1,606	\$35.50	+ 15.0 %
764	1,789	\$99.10	+ 25.0 %	1,606	3,073	\$198.40	+ 25.0 %
1,789	3,685	\$355.35	+ 28.0 %	3,073	4,597	\$565.15	+ 28.0 %
3,685	7,958	\$886.23	+ 33.0 %	4,597	8,079	\$991.87	+ 33.0 %
7,958	7,990	\$2,296.32	+ 35.0 %	8,079	9,105	\$2,140.93	+ 35.0 %
7,990		\$2,307.52	+ 39.6 %	9,105		\$2,500.03	+ 39.6 %