

Rates apply to *annual* taxable earnings (annual gross earnings less salary reductions) as follows:

- a) \$0 tax if annual taxable earnings are equal to or less than
\$17,769 if SINGLE or MARRIED — 0 or 1 exemption
\$35,538 if UNMARRIED HEAD of HOUSEHOLD or
MARRIED—2 or more exemptions
- b) Apply rate to annual taxable earnings less standard deduction and less \$1,000 for each Estimated Deduction Allowance
 - Standard deduction
 - MARRIED — 0 or 1 exemption \$ 5,363
 - 2 or more exemptions \$10,726
 - SINGLE — \$ 5,363
 - UNMARRIED HEAD of HOUSEHOLD — \$10,726
- c) Personal allowance credit for Single, Married, and Head of Household
 - 0 Allowance — \$0
 - 1 or More Allowances — \$158.40 for each allowance

MARRIED person —
If the taxable income is:

**SINGLE, MARRIED WITH DUAL INCOME, or
MARRIED WITH MULTIPLE EMPLOYERS**
If the taxable income is:

UNMARRIED/HEAD OF HOUSEHOLD—
If the taxable income is:

SALARY REDUCTIONS

Salary reductions which reduce taxable earnings include Employee contributions to:

Deferred Tax Sheltered Annuity (403b/TSA) Deferred Compensation (457b)
Employee portion of CalSTRS/CalPERS Section 125 Plan benefits
Alternative Retirement Plans

Elective deferrals for 403b and 457b plans have an annual limit of \$23,000 for 2023. Catch-up contributions apply in some circumstances.

OTHER RATES

OASDI Tax Rate—*Employee and Employer*
(*Not including Medicare*)

6.2 percent

OASDI maximum wage base—*Employee and Employer*