

# Paramount Unified School District

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## NOTICE TO EMPLOYEES ANNUAL NOTICE

DATE: April 13, 2022  
TO: All District Employees  
FROM: Patricia Tu, Assistant Superintendent, Business Services  
SUBJECT: **Year 2022 Income Tax Changes and Withholding Information Effective January 1, 2022**

### Federal and State Income Tax Withholding

Updated tax changes have been implemented for payrolls **issuing** on and after January 1, 2022. Federal and state income tax withholding brackets have been revised and are included with this notice.

### Employee Social Security/OASDI and Medicare

The Social Security/OASDI employee rate for 2022 remains unchanged at 6.2 percent, however the maximum subject wages have increased. There is no Medicare wage cap for employees. Employee rates remain unchanged at 1.45 percent; however, the Additional Medicare Tax requires that employers withhold an additional 0.9 percent on wages paid to employees in excess of \$200,000 in a calendar year.

<u>Tax Summary</u>	<u>Year 2021</u>	<u>Year 2022</u>
Social Security/OASDI Rate	6.2 percent	6.2 percent
Medicare Rate	1.45 percent	1.45 percent
Social Security Maximum Wage Base	\$142,800	\$147,000
Medicare Maximum Wage Base	no limit	no limit
Maximum Medicare Contribution (1.45%)	no limit	no limit

### Federal Withholding – IRS Form W-4

IRS Form W-4 changed significantly in 2020. The IRS recommends all taxpayers perform a “paycheck checkup” by using their online tool located at <https://www.irs.gov/paycheck-checkup>. Your employer cannot tell you how to complete Form W-4. Please read the instructions carefully and/or consult a tax professional. **Only new employees and those wishing to make withholding adjustments, or those claiming exempt must complete the new IRS 2022 Form W-4, “Employee’s Withholding Certificate”.**

### Federal Exempt from Withholding

**If you claimed exempt from withholding tax in 2021 and wish to continue in 2022, you must complete a new IRS 2022 Form W-4 immediately. The form requires those wishing to claim exempt to write the word “EXEMPT” in “Step 4”, in the space directly under the box 4(c). If you no longer wish to claim exempt status, you must file a new form W-4.**

### State Withholding – Form DE 4

All employees updating their IRS Form W-4 must now also complete a California State Withholding Form (DE 4). *Some items in this notice are intended to comply with employee notification requirements of the IRS.*

Should you have any questions regarding this information, please contact Payroll at ext. 6023.

*Serving the communities of Bellflower, Lakewood, Long Beach, Paramount and South Gate.*

*Great things are happening in Paramount schools*

# YEAR 2022 TAX RATES

and Other Employee Deductions

## FEDERAL ANNUAL TAX RATES

### 2022 Percentage Method Tables

STANDARD Withholding Rate Schedules (Use these if the Form W-4 is from 2019 or earlier, or if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 is <u>NOT</u> checked.)				
If the Adjusted Annual Wage Amount is		The tentative amount to withhold is...		of the amount that exceeds
At least...	But less than...	A	B	E
<b>Married Filing Jointly</b>				
\$0	\$13,000	\$0.00	plus 0%	\$0
\$13,000	\$33,550	\$0.00	plus 10%	\$13,000
\$33,550	\$96,550	\$2,055.00	plus 12%	\$33,550
\$96,550	\$191,150	\$9,615.00	plus 22%	\$96,550
\$191,150	\$353,100	\$30,427.00	plus 24%	\$191,150
\$353,100	\$444,900	\$69,295.00	plus 32%	\$353,100
\$444,900	\$660,850	\$98,671.00	plus 35%	\$444,900
\$660,850		\$174,253.50	plus 37%	\$660,850
<b>Single or Married Filing Separately</b>				
\$0	\$4,350	\$0.00	plus 0%	\$0
\$4,350	\$14,625	\$0.00	plus 10%	\$4,350
\$14,625	\$46,125	\$1,027.50	plus 12%	\$14,625
\$46,125	\$93,425	\$4,807.50	plus 22%	\$46,125
\$93,425	\$174,400	\$15,213.50	plus 24%	\$93,425
\$174,400	\$220,300	\$34,647.50	plus 32%	\$174,400
\$220,300	\$544,250	\$49,335.50	plus 35%	\$220,300
\$544,250		\$162,718.00	plus 37%	\$544,250
<b>Head of Household</b>				
\$0	\$10,800	\$0.00	plus 0%	\$0
\$10,800	\$25,450	\$0.00	plus 10%	\$10,800
\$25,450	\$66,700	\$1,465.00	plus 12%	\$25,450
\$66,700	\$99,850	\$6,415.00	plus 22%	\$66,700
\$99,850	\$180,850	\$13,708.00	plus 24%	\$99,850
\$180,850	\$226,750	\$33,148.00	plus 32%	\$180,850
\$226,750	\$550,700	\$47,836.00	plus 35%	\$226,750
\$550,700		\$161,218.50	plus 37%	\$550,700

MULTIPLE JOB Withholding Rate Schedules (Use these if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 <u>IS</u> checked.)				
If the Adjusted Annual Wage Amount is		The tentative amount to withhold is...		of the amount that exceeds
At least...	But less than...	A	B	E
<b>Married Filing Jointly</b>				
\$0	\$12,950	\$0.00	plus 0%	\$0
\$12,950	\$23,225	\$0.00	plus 10%	\$12,950
\$23,225	\$54,725	\$1,027.50	plus 12%	\$23,225
\$54,725	\$102,025	\$4,807.50	plus 22%	\$54,725
\$102,025	\$183,000	\$15,213.50	plus 24%	\$102,025
\$183,000	\$228,900	\$34,647.50	plus 32%	\$183,000
\$228,900	\$336,875	\$49,335.50	plus 35%	\$228,900
\$336,875		\$87,126.75	plus 37%	\$336,875
<b>Single or Married Filing Separately</b>				
\$0	\$6,475	\$0.00	plus 0%	\$0
\$6,475	\$11,613	\$0.00	plus 10%	\$6,475
\$11,613	\$27,363	\$513.75	plus 12%	\$11,613
\$27,363	\$51,013	\$2,403.75	plus 22%	\$27,363
\$51,013	\$91,500	\$7,606.75	plus 24%	\$51,013
\$91,500	\$114,450	\$17,323.75	plus 32%	\$91,500
\$114,450	\$276,425	\$24,667.75	plus 35%	\$114,450
\$276,425		\$81,359.00	plus 37%	\$276,425
<b>Head of Household</b>				
\$0	\$9,700	\$0.00	plus 0%	\$0
\$9,700	\$17,025	\$0.00	plus 10%	\$9,700
\$17,025	\$37,650	\$732.50	plus 12%	\$17,025
\$37,650	\$54,225	\$3,207.50	plus 22%	\$37,650
\$54,225	\$94,725	\$6,854.00	plus 24%	\$54,225
\$94,725	\$117,675	\$16,574.00	plus 32%	\$94,725
\$117,675	\$279,650	\$23,918.00	plus 35%	\$117,675
\$279,650		\$80,609.25	plus 37%	\$279,650

The IRS encourages everyone to use their Tax Withholding Estimator located at <https://www.irs.gov/individuals/tax-withholding-estimator>. The tables above will be utilized in the in the estimator after January 1, 2022.

### OVER FOR CALIFORNIA STATE ANNUAL TAX RATES AND OTHER RATES

