



LOS ANGELES UNIFIED SCHOOL DISTRICT

POLICY BULLETIN

TITLE: Withholding for State Income Tax

NUMBER: BUL-771.9

ISSUER: V. Luis Buendia, Deputy Chief Financial Officer
Office of the Chief Financial Officer

DATE: April 12, 2021

POLICY: To provide employees with information regarding current withholding table for state income tax for the 2021 calendar year.

MAJOR CHANGES: This revision replaces Bulletin No. 771.8 of the same subject issued on February 5, 2020. The content reflects changes in the withholding tables for state income tax for the 2021 calendar year. Administrators are requested to post this bulletin at their site and provide a copy of this bulletin to each employee.

GUIDELINES: The following guidelines apply:

ROUTING
All Schools and Offices
Administrators
Time Reporters

I. BACKGROUND

Effective January 1, 2021, withholding tables for state income tax were revised to reflect the continued indexing of personal income tax brackets. The District uses a withholding table based on the applicable payroll period withholding table in the Employer's Tax Guide as published by the State of California Employment Development Department.

II. FORM DE-4 (EMPLOYEE'S STATE WITHHOLDING ALLOWANCE CERTIFICATE)

Effective April 1, 2021, Payroll Administration will no longer process DE-4 documents except for employees who wish to file exempt. Employees who wish to increase or decrease the amount of state tax withholding may make the changes online at <https://ess.lausd.net>. Instructions on how to view and update withholdings for DE-4 via Employee Self Service is available on the Payroll Administration website, LAUSD My Pay <https://vimeo.com/34807044>.

Employees who are filing exempt are to carefully complete and sign Form DE-4. An incomplete Form DE-4 will be returned to the employee. Form DE-4 will need to be downloaded from the Payroll Administration website, W2/Tax Info. Submit completed Form DE-4 to Payroll Administration Branch via school mail, US mail, fax or email at payrollsupport@lausd.net. Generally, a Form DE-4 received by the Payroll Administration Branch by the 10th of the month will be effective for the next payday.



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Failure to complete Form DE-4 to accurately reflect an employee’s allowances may result in overwithholding or underwithholding of tax from salary payments. Any excess withholding due to an inaccurate DE-4 cannot be refunded by the District.

III. COMPUTATION OF WITHHOLDING FOR STATE INCOME TAXES

State withholding taxes are computed in the following manner:

- A. If an employee’s gross pay period salary is equal to or less than the amount shown below, no state income tax is withheld.

State Tax Table 1 – Low Income Exemption Table		
Monthly		
	<u>0 or 1</u>	<u>2 or more</u>
Single	\$1,272.00	\$1,272.00
Married	\$1,272.00	\$2,545.00
Head of Household - Unmarried	\$2,545.00	\$2,545.00

State Tax Table 1 – Low Income Exemption Table		
Semi-Monthly		
	<u>0 or 1</u>	<u>2 or more</u>
Single	\$636.00	\$636.00
Married	\$636.00	\$1,272.00
Head of Household - Unmarried	\$1,272.00	\$1,272.00

- B. Basic Computation of Withholding for State Income Tax
 1. Subtract from the gross pay period salary any tax-deferred retirement contribution, flexible spending plan amount, tax-shelter annuity, or tax-deferred mutual fund to arrive at the taxable gross pay period salary.
 2. Subtract the appropriate standard deduction amount (see Table 3) from the taxable gross pay period salary.
 3. If an employee is eligible for additional allowances for itemized deductions, the appropriate amount (see Table 2) is also subtracted.
 4. Using the taxable gross salary, the gross tax is computed using State Tax Table 5.



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State Tax Table 3 – Standard Deduction Monthly		
	<u>0 or 1</u>	<u>2 or more</u>
Single	\$383	\$383
Married	\$383	\$767
Head of Household - Unmarried	\$767	\$767

State Tax Table 3 – Standard Deduction Semi-Monthly		
	<u>0 or 1</u>	<u>2 or more</u>
Single	\$192	\$192
Married	\$192	\$383
Head of Household - Unmarried	\$383	\$383

State Tax Table 2 Additional Withholding Allowances Table Monthly									
1	2	3	4	5	6	7	8	9	10*
\$83	\$167	\$250	\$333	\$417	\$500	\$583	\$667	\$750	\$833

State Tax Table 2 Additional Withholding Allowances Table Semi-Monthly									
1	2	3	4	5	6	7	8	9	10*
\$42	\$83	\$125	\$167	\$208	\$250	\$292	\$333	\$375	\$417

* For allowances greater than 10, multiply the amount shown for one additional allowance by the number claimed.



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State Tax Table 5 - Tax Rate Table Monthly Payroll Period

Single Person - If the taxable gross is:

OVER	BUT NOT OVER	THE TAX IS	PLUS	OF THE AMOUNT OVER
\$0	\$744	\$0	1.10%	\$0
744	1,764	8.18	2.20%	744
1,764	2,786	30.62	4.40%	1,764
2,786	3,866	75.59	6.60%	2,786
3,866	4,886	146.87	8.80%	3,866
4,886	24,960	236.63	10.23%	4,886
24,960	29,950	2,290.20	11.33%	24,960
29,950	49,918	2,855.57	12.43%	29,950
49,918	83,334	5,337.59	13.53%	49,918
83,334	AND OVER	9,858.77	14.63%	83,334

Married Person - If the taxable gross salary is:

OVER	BUT NOT OVER	THE TAX IS	PLUS	OF THE AMOUNT OVER
\$0	\$1,488	\$0	1.10%	\$0
1,488	3,528	16.37	2.20%	1,488
3,528	5,572	61.25	4.40%	3,528
5,572	7,732	151.19	6.60%	5,572
7,732	9,772	293.75	8.80%	7,732
9,772	49,920	473.27	10.23%	9,772
49,920	59,900	4,580.41	11.33%	49,920
59,900	83,334	5,711.14	12.43%	59,900
83,334	99,836	8,623.99	13.53%	83,334
99,836	AND OVER	10,856.71	14.63%	99,836

Unmarried/ Head of Household - If the taxable gross salary is:

OVER	BUT NOT OVER	THE TAX IS	PLUS	OF THE AMOUNT OVER
\$0	\$1,490	\$0.00	1.10%	\$0
1,490	3,530	16.39	2.20%	1,490
3,530	4,550	61.27	4.40%	3,530
4,550	5,630	106.15	6.60%	4,550
5,630	6,652	177.43	8.80%	5,630
6,652	33,944	267.37	10.23%	6,652
33,944	40,734	3,059.34	11.33%	33,944
40,734	67,888	3,828.65	12.43%	40,734
67,888	83,334	7,203.89	13.53%	67,888
83,334	AND OVER	9,293.73	14.63%	83,334



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State Tax Table 5 - Tax Rate Table Semi-Monthly Payroll Period

Single Person - If the taxable gross is:

OVER	BUT NOT OVER	THE TAX IS	PLUS	OF THE AMOUNT OVER
\$0	\$372	\$0.00	1.10%	\$0
372	882	4.09	2.20%	372
882	1,393	15.31	4.40%	882
1,393	1,933	37.79	6.60%	1,393
1,933	2,443	73.43	8.80%	1,933
2,443	12,480	118.31	10.23%	2,443
12,480	14,975	1,145.10	11.33%	12,480
14,975	24,959	1,427.78	12.43%	14,975
24,959	41,667	2,668.79	13.53%	24,959
41,667	AND OVER	4,929.38	14.63%	41,667

Married Person - If the taxable gross salary is:

OVER	BUT NOT OVER	THE TAX IS	PLUS	OF THE AMOUNT OVER
\$0	\$744	\$0.00	1.10%	\$0
744	1,764	8.18	2.20%	744
1,764	2,786	30.62	4.40%	1,764
2,786	3,866	75.59	6.60%	2,786
3,866	4,886	146.87	8.80%	3,866
4,886	24,960	236.63	10.23%	4,886
24,960	29,950	2,290.20	11.33%	24,960
29,950	41,667	2,855.57	12.43%	29,950
41,667	49,918	4,311.99	13.53%	41,667
49,918	AND OVER	5,428.35	14.63%	49,918

Unmarried/ Head of Household - If the taxable gross salary is:

OVER	BUT NOT OVER	THE TAX IS	PLUS	OF THE AMOUNT OVER
\$0	\$745	\$0.00	1.10%	\$0
745	1,765	8.20	2.20%	745
1,765	2,275	30.64	4.40%	1,765
2,275	2,815	53.08	6.60%	2,275
2,815	3,326	88.72	8.80%	2,815
3,326	16,972	133.69	10.23%	3,326
16,972	20,367	1,529.68	11.33%	16,972
20,367	33,944	1,914.33	12.43%	20,367
33,944	41,667	3,601.95	13.53%	33,944
41,667	AND OVER	4,646.87	14.63%	41,667



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5. Subtract the correct tax credit amount (see Table 4) from the gross tax. The remaining tax amount is withheld from the employee’s salary payment.

<u>State Tax Table 4 - Tax Credit Table</u>										
<u>Monthly Exemption Claimed</u>										
Single, Married or Head of Household										
0	1	2	3	4	5	6	7	8	9	10*
\$0	\$11.37	\$22.73	\$34.10	\$45.47	\$56.83	\$68.20	\$79.57	\$90.93	\$102.30	\$113.67

<u>State Tax Table 4 - Tax Credit Table</u>										
<u>Semi-Monthly Exemption Claimed</u>										
Single, Married or Head of Household										
0	1	2	3	4	5	6	7	8	9	10*
\$0	\$5.68	\$11.37	\$17.05	\$22.73	\$28.42	\$34.10	\$39.78	\$45.47	\$51.15	\$56.83

*If the number of allowances claimed exceeds 10, the amount of tax credit allowed can be determined by multiplying the amount for one allowance by the total number of allowances.

AUTHORITY: Franchise Tax Board.

ASSISTANCE: For additional information regarding tax rates, please call your local Franchise Tax Board Office or your tax advisor. The Payroll Administration Branch staff is not authorized to provide tax advice.