

**876—8.8 (85,17A) Payroll tax tables.** Tables for determining payroll taxes to be used for the period July 1, 2016, through June 30, 2017, are the tables in effect on July 1, 2016, for computation of:

1. Federal income tax withholding according to the percentage method of withholding for weekly payroll period. (Internal Revenue Service, Employer's Supplemental Tax Guide, Publication 15-A [2015].)
2. Iowa Withholding Tax Guide. (Iowa Department of Revenue Iowa Withholding Tax Rate Tables [Effective April 1, 2006].)
3. Social Security and Medicare withholding (FICA) at the rate of 7.65 percent. (Internal Revenue Service, Circular E, Employer's Tax Guide, Publication 15 [2015].)

This rule is intended to implement Iowa Code section 85.61(6).

[**ARC 7947B**, IAB 7/15/09, effective 7/1/09; **ARC 8943B**, IAB 7/28/10, effective 7/1/10; **ARC 9586B**, IAB 6/29/11, effective 7/1/11; **ARC 0222C**, IAB 7/25/12, effective 7/1/12; **ARC 0835C**, IAB 7/10/13, effective 6/30/13; **ARC 1517C**, IAB 7/9/14, effective 7/1/14; **ARC 2611C**, IAB 7/6/16, effective 7/1/16]