

**Workers Compensation 80% Spendable Income Tables,
Income for Maximum Compensation in 2011**

(a) Average Weekly Wage	\$885
(b) Maximum Compensation (by Statute)	\$1,062
(c) Weekly Withholding Allowance per Dependent	\$71.15
(d) FICA (Social Security Tax Rate)	5.65%

Tax Tables		(i) Gross Income Required To Reach Max. Compensation (Married with 10 Deductions)	\$1,489.00
Married			
(e) No. of Deductions	10	(j) Withholding Allowance (c * e)	\$711.50
(f) Base Tax	\$32.70	(k) Taxable Wage (i - j)	\$777.50
(g) % Amount over Max.	15.0%	(l) Excess Over Max. (k - h)	\$298.50
(h) Max.	\$479	(m) Federal Tax ((1 * g) + f)	\$77.48
		(n) FICA Tax (d * i)	\$84.13
		(o) Spendable Income	\$1,327.50
		(p) 80% Spendable Income	\$1,062.00

Tax Tables:		(i) Gross Income Required To Reach Max. Compensation (Single with 1 Deduction)	\$1,768.00
Single			
(e) No. of Deductions	1	(j) Withholding Allowance (c * e)	\$71.15
(f) Base Tax	\$327.40	(k) Taxable Wage (i - j)	\$1,696.85
(g) % Amount over Max.	28.0%	(l) Excess Over Max. (k - h)	\$48.85
(h) Max.	\$1,648	(m) Federal Tax ((1 * g) + f)	\$341.08
		(n) FICA Tax (d * i)	\$99.89
		(o) Spendable Income	\$1,327.50
		(p) 80% Spendable Income	\$1,062.00

Worksheet for Computation of 80 % Spendable Income Compensation, 2011

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 71.15 \$ _____

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 \$704, but not over \$1,748,
 enter the column A amount = \$ 704)
 - (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 \$ 91.40)

5. **Total Federal Withholding:** Add # 4 (c) and # 4 (d). \$ _____

6. **FICA Taxes:** Multiply # 1 by .0565 \$ _____

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 \$234: Enter the amount in # 8.
 If # 8 is greater than \$234, but # 9 is less than \$237: Enter 234.
 If # 9 is equal to or greater than \$1,062: Enter 1,062.
 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)
40	204	\$0.00	+ 10.0 %	152	479	\$0.00	+ 10.0 %
204	704	\$16.40	+ 15.0 %	479	1,479	\$32.70	+ 15.0 %
704	1,648	\$91.40	+ 25.0 %	1,479	2,832	\$182.70	+ 25.0 %
1,648	3,394	\$327.40	+ 28.0 %	2,832	4,235	\$520.95	+ 28.0 %
3,394	7,332	\$816.28	+ 33.0 %	4,235	7,443	\$913.79	+ 33.0 %
7,332		\$2,115.82	+ 35.0 %	7,443		\$1,972.43	+ 35.0 %