

**Workers Compensation 80% Spendable Income Tables,
Income for Maximum Compensation in 2009**

(a) Average Weekly Wage	\$822
(b) Maximum Compensation (by Statute)	\$987
(c) Weekly Withholding Allowance per Dependent	\$70.19
(d) FICA (Social Security Tax Rate)	7.65%

Tax Tables		(i) Gross Income Required To Reach Max. Compensation (Married with 10 Deductions)	\$1,409.00
Married			
(e) No. of Deductions	10	(j) Withholding Allowance (c * e)	\$701.90
(f) Base Tax	\$30.70	(k) Taxable Wage (i - j)	\$707.10
(g) % Amount over Max.	15.0%	(l) Excess Over Max. (k - h)	\$246.10
(h) Max.	\$461	(m) Federal Tax ((l * g) + f)	\$67.62
		(n) FICA Tax (d * i)	\$107.79
		(o) Spendable Income	\$1,233.75
		(p) 80% Spendable Income	\$987.00
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Tax Tables:		(i) Gross Income Required To Reach Max. Compensation (Single with 1 Deduction)	\$1,682.00
Single			
(e) No. of Deductions	1	(j) Withholding Allowance (c * e)	\$70.19
(f) Base Tax	\$87.05	(k) Taxable Wage (i - j)	\$1,611.81
(g) % Amount over Max.	25.0%	(l) Excess Over Max. (k - h)	\$930.81
(h) Max.	\$681	(m) Federal Tax ((l * g) + f)	\$319.75
		(n) FICA Tax (d * i)	\$128.67
		(o) Spendable Income	\$1,233.75
		(p) 80% Spendable Income	\$987.00

Worksheet for Computation of 80 % Spendable Income Compensation, 2009

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 70.19 \$ _____
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 \$681, but not over \$1,621,
 enter the column A amount = \$ 681)
 - (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 \$ 87.05)
5. **Total Federal Withholding:** Add # 4 (c) and # 4 (d). \$ _____
6. **FICA Taxes:** Multiply # 1 by .0765 \$ _____
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 \$217: Enter the amount in # 8.
 If # 8 is greater than \$217, but # 9 is less than \$217: Enter 217.
 If # 9 is equal to or greater than \$987: Enter 987.
 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			over	but		
(A)	not over	(B)	(C)	(A)	not over	(B)	(C)
51	200	\$0.00	+ 10.0 %	154	461	\$0.00	+ 10.0 %
200	681	\$14.90	+ 15.0 %	461	1455	\$30.70	+ 15.0 %
681	1621	\$87.05	+ 25.0 %	1455	2785	\$179.80	+ 25.0 %
1621	3338	\$322.05	+ 28.0 %	2785	4165	\$512.30	+ 28.0 %
3338	7212	\$802.81	+ 33.0 %	4165	7321	\$898.70	+ 33.0 %
7212		\$2,081.23	+ 35.0 %	7321		\$1,940.18	+ 35.0 %