

**Workers Compensation 80% Spendable Income Tables,
Income for Maximum Compensation in 2010**

(a) Average Weekly Wage	\$861
(b) Maximum Compensation (by Statute)	\$1,033
(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)	\$1,469.00
Married			
(e) No. of Deductions	10	(j) Withholding Allowance (c * e)	\$701.90
(f) Base Tax	\$20.70	(k) Taxable Wage (i - j)	\$767.10
(g) % Amount over Max.	15.0%	(l) Excess Over Max. (k - h)	\$296.10
(h) Max.	\$471	(m) Federal Tax ((l * g) + f)	\$65.12
		(n) FICA Tax (d * i)	\$112.38
		(o) Spendable Income	\$1,291.25
		(p) 80% Spendable Income	\$1,033.00
Tax Tables:		(i) Gross Income Required To Reach Max. Compensation (Single with 1 Deduction)	\$1,772.00
Single			
(e) No. of Deductions	1	(j) Withholding Allowance (c * e)	\$70.19
(f) Base Tax	\$340.44	(k) Taxable Wage (i - j)	\$1,701.81
(g) % Amount over Max.	28.0%	(l) Excess Over Max. (k - h)	\$14.81
(h) Max.	\$1,687	(m) Federal Tax ((l * g) + f)	\$344.31
		(n) FICA Tax (d * i)	\$135.56
		(o) Spendable Income	\$1,291.25
		(p) 80% Spendable Income	\$1,033.00

Worksheet for Computation of 80 % Spendable Income Compensation, 2010

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 \$693, but not over \$1,302,
 enter the column A amount = \$ 693)
 - (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 \$ 82.35)
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 \$227: Enter the amount in # 8.
 If # 8 is greater than \$227, but # 9 is less than \$227: Enter 227.
 If # 9 is equal to or greater than \$1,033: Enter 1,033.
 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)
116	200	\$0.00	+ 10.0 %	264	471	\$0.00	+ 10.0 %
200	693	\$8.40	+ 15.0 %	471	1,457	\$20.70	+ 15.0 %
693	1,302	\$82.35	+ 25.0 %	1,457	1,809	\$168.60	+ 25.0 %
1,302	1,624	\$234.60	+ 27.0 %	1,809	2,386	\$256.60	+ 27.0 %
1,624	1,687	\$321.54	+ 30.0 %	2,386	2,789	\$412.39	+ 25.0 %
1,687	3,344	\$340.44	+ 28.0 %	2,789	4,173	\$513.14	+ 28.0 %
3,344	7,225	\$804.40	+ 33.0 %	4,173	7,335	\$900.66	+ 33.0 %
7,225		\$2,085.13	+ 35.0 %	7,335		\$1,944.12	+ 35.0 %