

Business Requirements Document

SR83818 – Update California Tax Tables for Tax Year 2013

Information Technology Services

Office of the President

Document Information

Document Attributes	Information
ID	SR83818
Owner	Payroll Coordination and Tax Services
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Revision History

Version	Issue Date	Changes
1.0	11/16/2012	
1.1	11/19/2012	Attached tax tables and Protrack
1.2	11/19/2012	B. Burkart – few cosmetic changes.

Document Approvals

Role	Name	Signature	Date
Controller	Peggy Arrivas		

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1 Overview

Update The PPS California State Tax Tables with the 2013 tax rate schedules.

1.1 Background

The Franchise Tax Board (FTB) and the California EDD recently updated the 2012 tax rate schedules and released the 2013 tables to reflect tax increases resulting from the passage of Proposition 30.

Among other things, Proposition 30 raises the personal income tax rate on individuals earning more than \$250,000 per year for the next seven years.

The income tax changes apply retroactively to all income earned or received since January 1, 2012. The law waives the underpayment of estimated tax penalty that results from a retroactive tax law change that takes place during the year.

1.2 Objectives

Update the PPS California Tax Rate Tables with the 2013 tax rate schedules announced by the Franchise Tax Board and California EDD.

The passage of Proposition 30 on November 6, 2012 resulted in the tax increase made retroactive to January 1, 2012; however, since the Franchise Tax Board will waive the penalty for underpayment of 2012 taxes, the decision was made not to update the 2012 tables. In addition, the updated 2012 tables (if they were installed) would only impact one month, since the revised tables do not include any catch-up provisions.

The new rates are effective for wages paid on and after January 1, 2013 and should be installed prior to the first pay compute for 2013.

1.3 Related Projects & Dependencies

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1.4 Stakeholders

Acronym	Description	Role
*	Authorize	Has ultimate signing authority for any changes to the document
R	Responsible	Responsible for creating this document
A	Accountable	Accountable for accuracy of this document (e.g. project manager)
S	Supports	Provides supporting services in the production of this document
C	Consulted	Provides input
I	Informed	Must be informed of any changes

Name	Position	*	R	A	S	C	I
John Barrett	Tax Coordinator	X			X	X	X
Marcia Johnson	Senior Analyst		X	X			

1.5 Proposed Strategy

Update PPS California Tax Rate Tables

1.6 Glossary

N/A

2 Product/Solution Scope

2.1 Included in Scope

Tax table updates for 2013 tax year.

2.2 Excluded from Scope

N/A

2.3 Assumptions & Constraints

N/A

2.4 Outstanding Items

N/A

3 Business Services and Processes

N/A

4 Business Rules

N/A

5 Business Requirements

5.1 User Requirements

5.2 Functional Requirements

Req ID	Requirement Type	Requirement Description	Priority [L/M/H]	Comments
R0001	Control Table	Update California Tax Rate Tables (see attached UPAY Forms)	H	

5.3 Reporting Requirements

N/A

6 Non-Functional Requirements

N/A

7 External References

N/A

**PAYROLL/PERSONNEL
CALIFORNIA TAX TABLES
EXACT CALCULATION METHOD
UPAY548 (R10/09) R1887**



PER TYPE CODES
M - Monthly
S - Semi-monthly
B - Bi-weekly

TBL NO.	PER TYPE
12	B

PREPARED BY: *Marcia Thomas* DATE: *11/16/12*
 APPROVED BY: *John Barrett* DATE: *11/16/12*

*01-weekly
11/20/13*

A. LOW INCOME EXEMPTION TABLE

LINE NO.	SINGLE AMOUNT	MARRIED WITH "0" OR "1" AMOUNT	MARRIED WITH "2" OR MORE AMOUNT	HEAD OF HOUSEHOLD AMOUNT
01A	491.00	491.00	982.00	982.00

C. STANDARD DEDUCTION TABLE

LINE NO.	SINGLE AMOUNT	MARRIED WITH "0" OR "1" AMOUNT	MARRIED WITH "2" OR MORE AMOUNT	HEAD OF HOUSEHOLD AMOUNT
01C	148.00	148.00	295.00	295.00

B. ITEMIZED DEDUCTION ALLOWANCE

LINE NO.	DEDUCTION AMOUNT	SINGLE		MARRIED OR HEAD OF HOUSEHOLD	
		CREDIT AMOUNT	HEAD OF HOUSEHOLD CREDIT AMOUNT	CREDIT AMOUNT	HEAD OF HOUSEHOLD CREDIT AMOUNT
01B	38	4.40	4.40	01D	4.40
02B	77	8.80	8.80	02D	8.80
03B	115	13.20	13.20	03D	13.20
04B	154	17.60	17.60	04D	17.60
05B	192	22.00	22.00	05D	22.00
06B	231	26.40	26.40	06D	26.40
07B	269	30.80	30.80	07D	30.80
08B	308	35.20	35.20	08D	35.20
09B	346	39.60	39.60	09D	39.60
10B	385	44.00	44.00	10D	44.00

D. TAX RATE TABLE

SINGLE				MARRIED			
LINE NO.	MINIMUM SALARY	BASE TAX AMOUNT	% OF EXCESS	LINE NO.	MINIMUM SALARY	BASE TAX AMOUNT	% OF EXCESS
S 01E	0	0.00	0.00	M 01E	0	0.00	0.00
S 02E	286	3.15	0.22	M 02E	572	6.29	0.22
S 03E	680	11.82	0.44	M 03E	1360	23.63	0.44
S 04E	1072	29.07	0.66	M 04E	2144	58.13	0.66
S 05E	1490	56.66	0.88	M 05E	2980	113.31	0.88
S 06E	1882	91.16	1.02	M 06E	3764	182.30	1.02
S 07E	9616	882.35	1.33	M 07E	19232	1764.68	1.33
S 08E	11538	1100.11	1.43	M 08E	23076	2200.21	1.43
S 09E	19230	2057.62	1.53	M 09E	38462	4112.69	1.53
S 10E	38462	4658.32	1.63	M 10E			
S 11E				M 11E			

RETN. ACCOUNTING 0-2 YRS
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**PAYROLL/PERSONNEL
CALIFORNIA TAX TABLES
EXACT CALCULATION METHOD
UPAY548 (R10/09) R1887**

A	TBL NO.	PER TYPE
1	12	5

PER TYPE CODES
M - Monthly
S - Semi-monthly
B - Bi-weekly

PREPARED BY: *Shirley Johnson* DATE: 11/16/12
APPROVED BY: *John Bant* DATE: 11/16/12

semi-monthly
1/1/12

A. LOW INCOME EXEMPTION TABLE

LINE NO.	SINGLE AMOUNT	MARRIED WITH "0" OR "1" MORE AMOUNT	MARRIED WITH "2" OR MORE AMOUNT	HEAD OF HOUSEHOLD AMOUNT
01 A	532.00	532.00	1064.00	1064.00

C. STANDARD DEDUCTION TABLE

LINE NO.	SINGLE AMOUNT	MARRIED WITH "0" OR "1" MORE AMOUNT	MARRIED WITH "2" OR MORE AMOUNT	HEAD OF HOUSEHOLD AMOUNT
01 C	160.00	160.00	320.00	320.00

B. ITEMIZED DEDUCTION ALLOWANCE

LINE NO.	DEDUCTION AMOUNT	SINGLE		MARRIED OR HEAD OF HOUSEHOLD	
		LINE NO.	AMOUNT	LINE NO.	AMOUNT
01 B	42	S 01 D	4.77	O 01 D	4.77
02 B	83	S 02 D	9.53	O 02 D	9.53
03 B	125	S 03 D	14.30	O 03 D	14.30
04 B	167	S 04 D	19.07	O 04 D	19.07
05 B	208	S 05 D	23.83	O 05 D	23.83
06 B	250	S 06 D	28.60	O 06 D	28.60
07 B	292	S 07 D	33.37	O 07 D	33.37
08 B	333	S 08 D	38.13	O 08 D	38.13
09 B	375	S 09 D	42.90	O 09 D	42.90
10 B	417	S 10 D	47.67	O 10 D	47.67

D. TAX RATE TABLE

LINE NO.	P	R	T	SINGLE		MARRIED	
				MINIMUM SALARY	BASE TAX AMOUNT	MINIMUM SALARY	BASE TAX AMOUNT
01 E				0	0.00	0	0.00
02 E				311	3.42	622	6.84
03 E				737	12.79	1474	25.58
04 E				1162	31.99	2324	62.98
05 E				1614	61.32	3228	122.64
06 E				2059	98.72	4078	197.49
07 E				10417	955.79	20834	1911.58
08 E				12500	1191.79	25000	2383.59
09 E				20833	2227.58	41667	4455.30
10 E				41667	5046.42	41667	5046.42

E. TAX RATE TABLE

LINE NO.	P	R	T	SINGLE		MARRIED	
				MINIMUM SALARY	BASE TAX AMOUNT	MINIMUM SALARY	BASE TAX AMOUNT
01 E				0	0.00	0	0.00
02 E				622	6.84	622	6.84
03 E				1474	25.58	1474	25.58
04 E				2324	62.98	2324	62.98
05 E				3228	122.64	3228	122.64
06 E				4078	197.49	4078	197.49
07 E				20834	1911.58	20834	1911.58
08 E				25000	2383.59	25000	2383.59
09 E				41667	4455.30	41667	4455.30
10 E				41667	5046.42	41667	5046.42

RETN. ACCOUNTING 0-2 YRS
OTHER COPIES 0-1 YR



**PAYROLL/PERSONNEL
CALIFORNIA TAX TABLES
EXACT CALCULATION METHOD
UPAY548 (R10/09) R1887**

A	TBL. NO.	PER. TYPE	PER. TYPE CODES
1	12	M - Monthly	M - Monthly
2		S - Semi-monthly	S - Semi-monthly
3		B - Bi-weekly	B - Bi-weekly

PER. TYPE CODES
M - Monthly
S - Semi-monthly
B - Bi-weekly

PREPARED BY: *Francisco Thuma* DATE: *11/16/12*
 APPROVED BY: *John B. Sabat* DATE: *11/16/12*

*Month 14
1/1/12*

A. LOW INCOME EXEMPTION TABLE

LINE NO.	SINGLE AMOUNT	MARRIED WITH "2" OR MORE AMOUNT	MARRIED WITH "2" OR MORE AMOUNT	HEAD OF HOUSEHOLD AMOUNT
01A	1064.00	1064.00	2128.00	2128.00

C. STANDARD DEDUCTION TABLE

LINE NO.	SINGLE AMOUNT	MARRIED WITH "2" OR MORE AMOUNT	MARRIED WITH "2" OR MORE AMOUNT	HEAD OF HOUSEHOLD AMOUNT
01C	320.00	320.00	640.00	640.00

B. ITEMIZED DEDUCTION ALLOWANCE	D. TAX CREDIT TABLE					E. TAX RATE TABLE					HEAD OF HOUSEHOLD				
	LINE NO.	SINGLE AMOUNT	MARRIED WITH "2" OR MORE AMOUNT	MARRIED WITH "2" OR MORE AMOUNT	HEAD OF HOUSEHOLD AMOUNT	LINE NO.	SINGLE AMOUNT	MARRIED WITH "2" OR MORE AMOUNT	MARRIED WITH "2" OR MORE AMOUNT	HEAD OF HOUSEHOLD AMOUNT	LINE NO.	SINGLE AMOUNT	MARRIED WITH "2" OR MORE AMOUNT	MARRIED WITH "2" OR MORE AMOUNT	HEAD OF HOUSEHOLD AMOUNT
01B	83	9.53	9.53	19.07	19.07	S 01E	0	0	0	0	H 01E	0	0	0	0
02B	167	19.07	19.07	38.14	38.14	S 02E	6.22	6.22	12.44	12.44	H 02E	12.44	12.44	24.88	24.88
03B	250	28.60	28.60	57.20	57.20	S 03E	14.74	14.74	29.48	29.48	H 03E	29.48	29.48	58.96	58.96
04B	333	38.13	38.13	76.26	76.26	S 04E	23.24	23.24	46.48	46.48	H 04E	46.48	46.48	92.96	92.96
05B	417	47.67	47.67	95.34	95.34	S 05E	32.28	32.28	64.56	64.56	H 05E	64.56	64.56	129.12	129.12
06B	500	57.20	57.20	114.40	114.40	S 06E	40.78	40.78	81.56	81.56	H 06E	81.56	81.56	163.12	163.12
07B	583	66.73	66.73	133.46	133.46	S 07E	50.84	50.84	101.68	101.68	H 07E	101.68	101.68	203.36	203.36
08B	667	76.27	76.27	152.54	152.54	S 08E	61.00	61.00	122.00	122.00	H 08E	122.00	122.00	244.00	244.00
09B	750	85.80	85.80	171.60	171.60	S 09E	72.00	72.00	144.00	144.00	H 09E	144.00	144.00	288.00	288.00
10B	833	95.33	95.33	190.66	190.66	S 10E	83.34	83.34	166.68	166.68	H 10E	166.68	166.68	333.36	333.36
						S 11E					H 11E				

RETN: ACCOUNTING 0-2 YRS
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CALIFORNIA WITHHOLDING SCHEDULES FOR 2013
METHOD B—EXACT CALCULATION METHOD

Table A

TABLE 1 - LOW INCOME EXEMPTION TABLE

PAYROLL PERIOD	SINGLE, DUAL INCOME MARRIED OR MARRIED WITH MULTIPLE EMPLOYERS	MARRIED		UNMARRIED HEAD OF HOUSEHOLD
		ALLOWANCES ON DE 4 OR W-4		
		'0' OR '1'	'2' OR MORE	
WEEKLY	\$246	\$246	\$491	\$491
BIWEEKLY	\$491	\$491	\$982	\$982
SEMI-MONTHLY	\$532	\$532	\$1,064	\$1,064
MONTHLY	\$1,064	\$1,064	\$2,128	\$2,128
QUARTERLY	\$3,192	\$3,192	\$6,384	\$6,384
SEMI-ANNUAL	\$6,385	\$6,385	\$12,769	\$12,769
ANNUAL	\$12,769	\$12,769	\$25,537	\$25,537
DAILY/MISCELLANEOUS	\$49	\$49	\$98	\$98

TABLE 2 - ESTIMATED DEDUCTION TABLE

Table B

ADDITIONAL WITHHOLDING ALLOWANCES *	PAYROLL PERIOD							
	WEEKLY	BI- WEEKLY	SEMI- MONTHLY	MONTHLY	QUARTERLY	SEMI- ANNUAL	ANNUAL	DAILY/ MISC.
1	\$19	\$38	\$42	\$83	\$250	\$500	\$1,000	\$4
2	\$38	\$77	\$83	\$167	\$500	\$1,000	\$2,000	\$8
3	\$58	\$115	\$125	\$250	\$750	\$1,500	\$3,000	\$12
4	\$77	\$154	\$167	\$333	\$1,000	\$2,000	\$4,000	\$15
5	\$96	\$192	\$208	\$417	\$1,250	\$2,500	\$5,000	\$19
6	\$115	\$231	\$250	\$500	\$1,500	\$3,000	\$6,000	\$23
7	\$135	\$269	\$292	\$583	\$1,750	\$3,500	\$7,000	\$27
8	\$154	\$308	\$333	\$667	\$2,000	\$4,000	\$8,000	\$31
9	\$173	\$346	\$375	\$750	\$2,250	\$4,500	\$9,000	\$35
10**	\$192	\$385	\$417	\$833	\$2,500	\$5,000	\$10,000	\$38

* Number of Additional Withholding Allowances for Estimated Deductions claimed on Form DE 4 or W-4.

** If the number of Additional Withholding Allowances for Estimated Deductions claimed is greater than 10, multiply the amount shown for one Additional Allowance by the number claimed.

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CALIFORNIA WITHHOLDING SCHEDULES FOR 2013
METHOD B—EXACT CALCULATION METHOD

Table C

TABLE 3 - STANDARD DEDUCTION TABLE

PAYROLL PERIOD	SINGLE, DUAL INCOME MARRIED OR MARRIED WITH MULTIPLE EMPLOYERS	MARRIED		UNMARRIED HEAD OF HOUSEHOLD
		ALLOWANCES ON DE 4 OR W-4 '0' OR '1'	'2' OR MORE	
WEEKLY	\$74	\$74	\$148	\$148
BIWEEKLY	\$148	\$148	\$295	\$295
SEMI-MONTHLY	\$160	\$160	\$320	\$320
MONTHLY	\$320	\$320	\$640	\$640
QUARTERLY	\$960	\$960	\$1,921	\$1,921
SEMI-ANNUAL	\$1,921	\$1,921	\$3,841	\$3,841
ANNUAL	\$3,841	\$3,841	\$7,682	\$7,682
DAILY/MISCELLANEOUS	\$15	\$15	\$30	\$30

TABLE 4 - EXEMPTION ALLOWANCE TABLE

Table D

ALLOWANCES ON DE 4 OR W-4	PAYROLL PERIOD							
	WEEKLY	BI- WEEKLY	SEMI- MONTHLY	MONTHLY	QUARTERLY	SEMI- ANNUAL	ANNUAL	DAILY/ MISC.
0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1	\$2.20	\$4.40	\$4.77	\$9.53	\$28.60	\$57.20	\$114.40	\$0.44
2	\$4.40	\$8.80	\$9.53	\$19.07	\$57.20	\$114.40	\$228.80	\$0.88
3	\$6.60	\$13.20	\$14.30	\$28.60	\$85.80	\$171.60	\$343.20	\$1.32
4	\$8.80	\$17.60	\$19.07	\$38.13	\$114.40	\$228.80	\$457.60	\$1.76
5	\$11.00	\$22.00	\$23.83	\$47.67	\$143.00	\$286.00	\$572.00	\$2.20
6	\$13.20	\$26.40	\$28.60	\$57.20	\$171.60	\$343.20	\$686.40	\$2.64
7	\$15.40	\$30.80	\$33.37	\$66.73	\$200.20	\$400.40	\$800.80	\$3.08
8	\$17.60	\$35.20	\$38.13	\$76.27	\$228.80	\$457.60	\$915.20	\$3.52
9	\$19.80	\$39.60	\$42.90	\$85.80	\$257.40	\$514.80	\$1,029.60	\$3.96
10*	\$22.00	\$44.00	\$47.67	\$95.33	\$286.00	\$572.00	\$1,144.00	\$4.40

* If the number of allowances claimed exceeds 10, you may determine the amount of tax credit to be allowed by multiplying the amount for one allowance by the total number of allowances.

For example, the amount of tax credit for a married taxpayer with 15 allowances, as determined on Form DE 4 or W-4, on a weekly payroll period would be \$33.00.

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CALIFORNIA WITHHOLDING SCHEDULES FOR 2013
METHOD B---EXACT CALCULATION METHOD

Table E₁

TABLE 5 - TAX RATE TABLE

WEEKLY PAYROLL PERIOD

SINGLE PERSONS, DUAL INCOME MARRIED,
OR MARRIED WITH MULTIPLE EMPLOYERS

IF THE TAXABLE
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$143 ...	1.100%	\$0	\$0.00
\$143	\$340 ...	2.200%	\$143	\$1.57
\$340	\$536 ...	4.400%	\$340	\$5.90
\$536	\$745 ...	6.600%	\$536	\$14.52
\$745	\$941 ...	8.800%	\$745	\$28.31
\$941	\$4,808 ...	10.230%	\$941	\$45.56
\$4,808	\$5,769 ...	11.330%	\$4,808	\$441.15
\$5,769	\$9,615 ...	12.430%	\$5,769	\$550.03
\$9,615	\$19,231 ...	13.530%	\$9,615	\$1,028.09
\$19,231	and over	14.630%	\$19,231	\$2,329.13

BIWEEKLY PAYROLL PERIOD

SINGLE PERSONS, DUAL INCOME MARRIED,
OR MARRIED WITH MULTIPLE EMPLOYERS

IF THE TAXABLE
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$286 ...	1.100%	\$0	\$0.00
\$286	\$680 ...	2.200%	\$286	\$3.15
\$680	\$1,072 ...	4.400%	\$680	\$11.82
\$1,072	\$1,490 ...	6.600%	\$1,072	\$29.07
\$1,490	\$1,882 ...	8.800%	\$1,490	\$56.66
\$1,882	\$9,616 ...	10.230%	\$1,882	\$91.16
\$9,616	\$11,538 ...	11.330%	\$9,616	\$882.35
\$11,538	\$19,230 ...	12.430%	\$11,538	\$1,100.11
\$19,230	\$38,462 ...	13.530%	\$19,230	\$2,056.23
\$38,462	and over	14.630%	\$38,462	\$4,658.32

MARRIED PERSONS

IF THE TAXABLE
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$286 ...	1.100%	\$0	\$0.00
\$286	\$680 ...	2.200%	\$286	\$3.15
\$680	\$1,072 ...	4.400%	\$680	\$11.82
\$1,072	\$1,490 ...	6.600%	\$1,072	\$29.07
\$1,490	\$1,882 ...	8.800%	\$1,490	\$56.66
\$1,882	\$9,616 ...	10.230%	\$1,882	\$91.16
\$9,616	\$11,538 ...	11.330%	\$9,616	\$882.35
\$11,538	\$19,231 ...	12.430%	\$11,538	\$1,100.11
\$19,231	and over	14.630%	\$19,231	\$2,056.35

MARRIED PERSONS

IF THE TAXABLE
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$572 ...	1.100%	\$0	\$0.00
\$572	\$1,360 ...	2.200%	\$572	\$6.29
\$1,360	\$2,144 ...	4.400%	\$1,360	\$23.63
\$2,144	\$2,980 ...	6.600%	\$2,144	\$58.13
\$2,980	\$3,764 ...	8.800%	\$2,980	\$113.31
\$3,764	\$19,232 ...	10.230%	\$3,764	\$182.30
\$19,232	\$23,076 ...	11.330%	\$19,232	\$1,764.68
\$23,076	\$38,462 ...	12.430%	\$23,076	\$2,200.21
\$38,462	and over	14.630%	\$38,462	\$4,112.69

UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$287 ...	1.100%	\$0	\$0.00
\$287	\$680 ...	2.200%	\$287	\$3.16
\$680	\$876 ...	4.400%	\$680	\$11.81
\$876	\$1,085 ...	6.600%	\$876	\$20.43
\$1,085	\$1,281 ...	8.800%	\$1,085	\$34.22
\$1,281	\$6,538 ...	10.230%	\$1,281	\$51.47
\$6,538	\$7,846 ...	11.330%	\$6,538	\$589.26
\$7,846	\$13,077 ...	12.430%	\$7,846	\$737.46
\$13,077	\$19,231 ...	13.530%	\$13,077	\$1,387.67
\$19,231	and over	14.630%	\$19,231	\$2,220.31

UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$574 ...	1.100%	\$0	\$0.00
\$574	\$1,360 ...	2.200%	\$574	\$6.31
\$1,360	\$1,752 ...	4.400%	\$1,360	\$23.60
\$1,752	\$2,170 ...	6.600%	\$1,752	\$40.85
\$2,170	\$2,562 ...	8.800%	\$2,170	\$68.44
\$2,562	\$13,076 ...	10.230%	\$2,562	\$102.94
\$13,076	\$15,692 ...	11.330%	\$13,076	\$1,178.52
\$15,692	\$26,154 ...	12.430%	\$15,692	\$1,474.91
\$26,154	\$38,462 ...	13.530%	\$26,154	\$2,775.34
\$38,462	and over	14.630%	\$38,462	\$4,440.61

www.edd.ca.gov

2013 Withholding Schedules (INTERNET)

Taxpayer Assistance Center 888-745-3886

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Table E

Table E

CALIFORNIA WITHHOLDING SCHEDULES FOR 2013
METHOD B—EXACT CALCULATION METHOD

TABLE 5 - TAX RATE TABLE

SEMI-MONTHLY PAYROLL PERIOD

SINGLE PERSONS, DUAL INCOME MARRIED,
OR MARRIED WITH MULTIPLE EMPLOYERS

IF THE TAXABLE
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$311 ...	1.100%	\$0	\$0.00
\$311	\$737 ...	2.200%	\$311	\$3.42
\$737	\$1,162 ...	4.400%	\$737	\$12.79
\$1,162	\$1,614 ...	6.600%	\$1,162	\$31.49
\$1,614	\$2,039 ...	8.800%	\$1,614	\$61.32
\$2,039	\$10,417 ...	10.230%	\$2,039	\$98.72
\$10,417	\$12,500 ...	11.330%	\$10,417	\$955.79
\$12,500	\$20,833 ...	12.430%	\$12,500	\$1,191.79
\$20,833	\$41,667 ...	13.530%	\$20,833	\$2,227.58
\$41,667	and over	14.630%	\$41,667	\$5,046.42

MONTHLY PAYROLL PERIOD

SINGLE PERSONS, DUAL INCOME MARRIED,
OR MARRIED WITH MULTIPLE EMPLOYERS

IF THE TAXABLE
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$622 ...	1.100%	\$0	\$0.00
\$622	\$1,474 ...	2.200%	\$622	\$6.84
\$1,474	\$2,324 ...	4.400%	\$1,474	\$25.58
\$2,324	\$3,228 ...	6.600%	\$2,324	\$62.98
\$3,228	\$4,078 ...	8.800%	\$3,228	\$122.64
\$4,078	\$20,834 ...	10.230%	\$4,078	\$197.44
\$20,834	\$25,000 ...	11.330%	\$20,834	\$1,911.58
\$25,000	\$41,666 ...	12.430%	\$25,000	\$2,383.59
\$41,666	\$83,334 ...	13.530%	\$41,666	\$4,455.17
\$83,334	and over	14.630%	\$83,334	\$10,092.85

MARRIED PERSONS

IF THE TAXABLE
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$622 ...	1.100%	\$0	\$0.00
\$622	\$1,474 ...	2.200%	\$622	\$6.84
\$1,474	\$2,324 ...	4.400%	\$1,474	\$25.58
\$2,324	\$3,228 ...	6.600%	\$2,324	\$62.98
\$3,228	\$4,078 ...	8.800%	\$3,228	\$122.64
\$4,078	\$20,834 ...	10.230%	\$4,078	\$197.44
\$20,834	\$25,000 ...	11.330%	\$20,834	\$1,911.58
\$25,000	\$41,667 ...	12.430%	\$25,000	\$2,383.59
\$41,667	and over	14.630%	\$41,667	\$4,455.30

MARRIED PERSONS

IF THE TAXABLE
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$1,244 ...	1.100%	\$0	\$0.00
\$1,244	\$2,948 ...	2.200%	\$1,244	\$13.68
\$2,948	\$4,648 ...	4.400%	\$2,948	\$51.17
\$4,648	\$6,456 ...	6.600%	\$4,648	\$125.97
\$6,456	\$8,156 ...	8.800%	\$6,456	\$245.30
\$8,156	\$41,668 ...	10.230%	\$8,156	\$394.90
\$41,668	\$50,000 ...	11.330%	\$41,668	\$3,823.18
\$50,000	\$83,334 ...	12.430%	\$50,000	\$4,767.20
\$83,334	and over	14.630%	\$83,334	\$8,910.62

UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$622 ...	1.100%	\$0	\$0.00
\$622	\$1,473 ...	2.200%	\$622	\$6.84
\$1,473	\$1,899 ...	4.400%	\$1,473	\$25.56
\$1,899	\$2,350 ...	6.600%	\$1,899	\$44.30
\$2,350	\$2,776 ...	8.800%	\$2,350	\$74.07
\$2,776	\$14,167 ...	10.230%	\$2,776	\$111.56
\$14,167	\$17,000 ...	11.330%	\$14,167	\$1,276.86
\$17,000	\$28,333 ...	12.430%	\$17,000	\$1,597.84
\$28,333	\$41,667 ...	13.530%	\$28,333	\$3,006.53
\$41,667	and over	14.630%	\$41,667	\$4,810.62

UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$1,244 ...	1.100%	\$0	\$0.00
\$1,244	\$2,946 ...	2.200%	\$1,244	\$13.68
\$2,946	\$3,798 ...	4.400%	\$2,946	\$51.12
\$3,798	\$4,700 ...	6.600%	\$3,798	\$88.61
\$4,700	\$5,552 ...	8.800%	\$4,700	\$148.14
\$5,552	\$28,334 ...	10.230%	\$5,552	\$223.12
\$28,334	\$34,000 ...	11.330%	\$28,334	\$2,553.72
\$34,000	\$56,666 ...	12.430%	\$34,000	\$3,195.68
\$56,666	\$83,334 ...	13.530%	\$56,666	\$6,013.06
\$83,334	and over	14.630%	\$83,334	\$9,621.24



UC HR/BENEFITS - INFORMATION SYSTEMS SUPPORT
SERVICE REQUEST
UIRC 160ISS (R 01/00)

SR83818

DATE 11/16/12	DATE/CYCLE DUE	ESTIMATE REQUIRED? <input type="checkbox"/> YES <input type="checkbox"/> NO
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PERSON AUTHORIZING REQUEST: Peggy Arrivas	SYSTEMS CONTACT:
DEPARTMENT: Payroll Coordination	RECHARGE NO.: NR-Payroll
REQUESTOR: Marcia Johnson	SYSTEMS/FILES/PROGRAMS: PAYROLL

RETRIEVAL/SYSTEM MODIFICATION: (Description of Request)
Update California Tax Tables for Tax Year 2013

SYSTEM	EFFECTIVE DATE OF INFORMATION	PRODUCTION RUN	TYPE OF RUN	TYPE OF OUTPUT
			<input type="checkbox"/> RERUN <input type="checkbox"/> ADD'L	<input type="checkbox"/> REPORT <input type="checkbox"/> EXTRACT FILE <input type="checkbox"/> LABELS

RETRIEVAL/PRODUCTION RUN

DISTRIBUTION OF OUTPUT INSTRUCTIONS: (FOR RETRIEVAL REQUESTS, INCLUDE LONG TERM FILE RETENTION INSTRUCTIONS IF APPROPRIATE)

IR&C USE ONLY

<input type="checkbox"/> R	<input type="checkbox"/> NR	<input type="checkbox"/> IM STAFF	<input type="checkbox"/> TO:	<input type="checkbox"/> RET	<input type="checkbox"/> CORP SYS	<input type="checkbox"/> M&O	<input type="checkbox"/> PAYROLL	<input type="checkbox"/> PRODUCTION CONTROL
DATE RECEIVED	REVISED DATE	DATE COMPLETED	COMPLETED BY	COMPUTING TIME/CHARGES	STAFF TIME/CHARGES	BILLING NO.	JOB NAME	PRODUCTION CONTROL
COMMENTS:								
ESTIMATE INFORMATION	COMPLETION DATE	STAFF HOURS	ESTIMATED COSTS	COMPUTING COSTS	ESTIMATED TOTAL COSTS			
		\$	\$	\$				

APPROVAL TO PROCEED BASED ON SIGNATURE	<i>SRB</i>	<i>Peggy Arrivas</i> (SIGNATURE)	11/16/12	<i>Controller</i> (NAME, TITLE, ADDRESS)
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