

Business Requirements Document

SR100390 – Update California Tax Tables for Tax Year 2014

Information Technology Services

Office of the President

Document Information

Document Attributes	Information
ID	SR100390
Owner	Payroll Coordination and Tax Services
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Revision History

Version	Issue Date	Changes
1.0	11/6/2013	
1.1	11/13/13	B. Burkart – Added attachments

Document Approvals

Role	Name	Signature	Date
Controller	Peggy Arrivas		

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1.5 Proposed Strategy

Update PPS California Tax Rate Tables for 2014

1.6 Glossary

N/A

2 Product/Solution Scope

2.1 Included in Scope

PPS Table Change for California State taxes.

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

N/A

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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**

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

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

PREPARED BY: *Marcus Johnson* DATE: *11/6/13*
APPROVED BY: *John Baccit* DATE: *11/6/13*

Monthly
11/1/2014

A. LOW INCOME EXEMPTION TABLE

LINE NO.	P	SINGLE AMOUNT	MARRIED WITH '0' OR '1' AMOUNT	MARRIED WITH '2' OR MORE AMOUNT	HEAD OF HOUSEHOLD AMOUNT
01	A	1083.00	1083.00	2166.00	2166.00

C. STANDARD DEDUCTION TABLE

LINE NO.	P	SINGLE AMOUNT	MARRIED WITH '0' OR '1' AMOUNT	MARRIED WITH '2' OR MORE AMOUNT	HEAD OF HOUSEHOLD AMOUNT
01	C	326.00	326.00	652.00	652.00

B. ITEMIZED DEDUCTION ALLOWANCE

LINE NO.	P	DEDUCTION AMOUNT	SINGLE		MARRIED OR HEAD OF HOUSEHOLD	
			CREDIT AMOUNT	MINIMUM SALARY	CREDIT AMOUNT	MINIMUM SALARY
01	B	83	9.72	0	9.72	0
02	B	167	19.43	632	19.43	1264
03	B	250	29.15	1498	29.15	2496
04	B	333	38.87	2364	38.87	4728
05	B	417	48.58	3282	48.58	6564
06	B	500	58.30	4148	58.30	8296
07	B	583	68.02	5188	68.02	10430
08	B	667	77.73	6242	77.73	12578
09	B	750	87.45	7376	87.45	14730
10	B	833	97.17	8334	97.17	16880

E. TAX RATE TABLE

LINE NO.	P	BASE TAX AMOUNT	% OF EXCESS	SINGLE		MARRIED	
				MINIMUM SALARY	MINIMUM SALARY	BASE TAX AMOUNT	% OF EXCESS
01	E	0.00	100.00	0	0	0.00	100.00
02	E	6.95	22.00	632	1264	13.90	22.00
03	E	26.00	44.00	1498	2496	52.00	44.00
04	E	64.00	66.00	2364	4728	128.00	66.00
05	E	124.69	88.00	3282	6564	249.39	88.00
06	E	200.90	123.00	4148	8296	401.81	123.00
07	E	1944.09	1133.00	5188	10430	3888.19	1133.00
08	E	2424.26	1243.00	6242	12578	4848.52	1243.00
09	E	4531.15	1353.00	7376	14730	8861.03	1353.00
10	E	10072.71	1463.00	8334	16880	9077.61	1463.00

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OTHER COPIES 0-1 YR

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



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

A	TBL NO.	PER TYPE
1	12	S

PREPARED BY: *David Johnson* DATE: *11/6/13*
 APPROVED BY: *John Barlett* DATE: *11/6/13*

semi-monthly
11/20/10

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
01A	542.00	542.00	1083.00	1083.00

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
01C	163.00	163.00	326.00	326.00

E. TAX RATE TABLE

LINE NO.	SINGLE				MARRIED				HEAD OF HOUSEHOLD			
	MINIMUM SALARY	BASE TAX AMOUNT	% OF EXCESS	PERCENTAGE	MINIMUM SALARY	BASE TAX AMOUNT	% OF EXCESS	PERCENTAGE	MINIMUM SALARY	BASE TAX AMOUNT	% OF EXCESS	PERCENTAGE
01B	0	0.00	0.0000	M 01 E	0	0.00	0.0000	H 01 E	0	0.00	0.0000	H 01 E
02B	316	3.48	0.2200	M 02 E	632	6.95	0.2200	H 02 E	632	6.95	0.2200	H 02 E
03B	749	13.01	0.4400	M 03 E	1498	26.00	0.4400	H 03 E	1498	26.00	0.4400	H 03 E
04B	1182	32.06	0.6600	M 04 E	2364	64.10	0.6600	H 04 E	2364	64.10	0.6600	H 04 E
05B	1641	62.35	0.8800	M 05 E	3282	124.69	0.8800	H 05 E	3282	124.69	0.8800	H 05 E
06B	2074	102.45	1.2300	M 06 E	4148	204.90	1.2300	H 06 E	4148	204.90	1.2300	H 06 E
07B	10594	972.05	1.3300	M 07 E	21188	1944.09	1.3300	H 07 E	21188	1944.09	1.3300	H 07 E
08B	12713	1212.13	1.2430	M 08 E	25426	2424.26	1.2430	H 08 E	25426	2424.26	1.2430	H 08 E
09B	21188	2265.57	1.3530	M 09 E	41667	4443.02	1.3530	H 09 E	41667	4443.02	1.3530	H 09 E
10B	41667	5036.58	1.4630	M 10 E	42375	4538.81	1.4630	H 10 E	42375	4538.81	1.4630	H 10 E
				M 11 E				H 11 E				H 11 E

RETN: ACCOUNTING 02 YRS
 OTHER COPIES 01 YR

**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: *Heather Johnson* DATE: *11/16/13*
 APPROVED BY: *John Baret* DATE: *11/16/13*

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	500.00	500.00	1000.00	1000.00

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	150.00	150.00	300.00	300.00

*Bi-weekly
11/2014*

D. TAX CREDIT TABLE

LINE NO	SINGLE		MARRIED OR HEAD OF HOUSEHOLD	
	DEDUCTION AMOUNT	CREDIT AMOUNT	DEDUCTION AMOUNT	CREDIT AMOUNT
01 B	38	4.48	0	4.48
02 B	77	8.97	0	8.97
03 B	115	13.45	0	13.45
04 B	154	17.94	0	17.94
05 B	192	22.42	0	22.42
06 B	231	26.91	0	26.91
07 B	269	31.39	0	31.39
08 B	308	35.88	0	35.88
09 B	346	40.36	0	40.36
10 B	385	44.85	0	44.85

E. TAX RATE TABLE

LINE NO	SINGLE		MARRIED		HEAD OF HOUSEHOLD	
	MINIMUM SALARY	BASE TAX AMOUNT	MINIMUM SALARY	BASE TAX AMOUNT	MINIMUM SALARY	BASE TAX AMOUNT
01 E	0	0.00	0	0.00	0	0.00
02 E	292	3.21	584	6.42	584	6.42
03 E	692	12.01	1384	24.02	1382	23.98
04 E	1092	29.61	2184	59.22	1782	41.58
05 E	1514	57.46	3028	114.92	2206	69.56
06 E	1914	92.66	3828	185.32	2606	104.76
07 E	9778	897.15	19556	1794.29	13300	1198.76
08 E	11734	1118.76	23468	2237.52	15960	1500.14
09 E	19558	2091.28	38462	4101.57	26598	2822.44
10 E	38462	4648.99	39116	4189.76	38462	4427.64
11 E						

RETN. ACCOUNTING 0.2 YRS
OTHER COPIES 0.1 YR

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CALIFORNIA WITHHOLDING SCHEDULES FOR 2014 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	\$75	\$75	\$150	\$150
BIWEEKLY	\$150	\$150	\$300	\$300
SEMI-MONTHLY	\$163	\$163	\$326	\$326
MONTHLY	\$326	\$326	\$651	\$651
QUARTERLY	\$977	\$977	\$1,953	\$1,953
SEMI-ANNUAL	\$1,953	\$1,953	\$3,906	\$3,906
ANNUAL	\$3,906	\$3,906	\$7,812	\$7,812
DAILY/MISCELLANEOUS	\$15	\$15	\$30	\$30

Table D

TABLE 4 - EXEMPTION ALLOWANCE TABLE

ALLOWANCES ON DE 4 OR W-4	PAYROLL PERIOD							
	WEEKLY	BI-WEEKLY WEEKLY	SEMI-MONTHLY 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	\$2.24	\$4.48	\$4.86	\$9.72	\$29.15	\$58.30	\$116.60	\$0.45
2	\$4.48	\$8.97	\$9.72	\$19.43	\$58.30	\$116.60	\$233.20	\$0.90
3	\$6.73	\$13.45	\$14.58	\$29.15	\$87.45	\$174.90	\$349.80	\$1.35
4	\$8.97	\$17.94	\$19.43	\$38.87	\$116.60	\$233.20	\$466.40	\$1.79
5	\$11.21	\$22.42	\$24.29	\$48.58	\$145.75	\$291.50	\$583.00	\$2.24
6	\$13.45	\$26.91	\$29.15	\$58.30	\$174.90	\$349.80	\$699.60	\$2.69
7	\$15.70	\$31.39	\$34.01	\$68.02	\$204.05	\$408.10	\$816.20	\$3.14
8	\$17.94	\$35.88	\$38.87	\$77.73	\$233.20	\$466.40	\$932.80	\$3.59
9	\$20.18	\$40.36	\$43.73	\$87.45	\$262.35	\$524.70	\$1,049.40	\$4.04
10*	\$22.42	\$44.85	\$48.58	\$97.17	\$291.50	\$583.00	\$1,166.00	\$4.48

* 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 \$33.60.

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CALIFORNIA WITHHOLDING SCHEDULES FOR 2014 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	\$250	\$250	\$500	\$500
BIWEEKLY	\$500	\$500	\$1,000	\$1,000
SEMI-MONTHLY	\$542	\$542	\$1,083	\$1,083
MONTHLY	\$1,083	\$1,083	\$2,166	\$2,166
QUARTERLY	\$3,249	\$3,249	\$6,499	\$6,499
SEMI-ANNUAL	\$6,499	\$6,499	\$12,997	\$12,997
ANNUAL	\$12,997	\$12,997	\$25,994	\$25,994
DAILY/MISCELLANEOUS	\$50	\$50	\$100	\$100

Table B

TABLE 2 - ESTIMATED DEDUCTION TABLE

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 2014 METHOD B—EXACT CALCULATION METHOD

TABLE 5 - TAX RATE TABLE

Table E

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	\$316 ...	1.100%	\$0	\$0.00
\$316	\$749 ...	2.200%	\$316	\$3.48
\$749	\$1,182 ...	4.400%	\$749	\$13.01
\$1,182	\$1,641 ...	6.600%	\$1,182	\$32.06
\$1,641	\$2,074 ...	8.800%	\$1,641	\$62.35
\$2,074	\$10,594 ...	10.230%	\$2,074	\$100.45
\$10,594	\$12,713 ...	11.330%	\$10,594	\$972.05
\$12,713	\$21,188 ...	12.430%	\$12,713	\$1,212.13
\$21,188	\$41,667 ...	13.530%	\$21,188	\$2,265.57
\$41,667	and over	14.630%	\$41,667	\$5,036.38

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	\$632 ...	1.100%	\$0	\$0.00
\$632	\$1,498 ...	2.200%	\$632	\$6.95
\$1,498	\$2,364 ...	4.400%	\$1,498	\$26.00
\$2,364	\$3,282 ...	6.600%	\$2,364	\$64.10
\$3,282	\$4,148 ...	8.800%	\$3,282	\$124.69
\$4,148	\$21,188 ...	10.230%	\$4,148	\$200.90
\$21,188	\$25,426 ...	11.330%	\$21,188	\$1,944.09
\$25,426	\$42,376 ...	12.430%	\$25,426	\$2,424.26
\$42,376	\$83,334 ...	13.530%	\$42,376	\$4,531.15
\$83,334	and over	14.630%	\$83,334	\$10,072.77

MARRIED PERSONS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$632 ...	1.100%	\$0	\$0.00
\$632	\$1,498 ...	2.200%	\$632	\$6.95
\$1,498	\$2,364 ...	4.400%	\$1,498	\$26.00
\$2,364	\$3,282 ...	6.600%	\$2,364	\$64.10
\$3,282	\$4,148 ...	8.800%	\$3,282	\$124.69
\$4,148	\$21,188 ...	10.230%	\$4,148	\$200.90
\$21,188	\$25,426 ...	11.330%	\$21,188	\$1,944.09
\$25,426	\$41,667 ...	12.430%	\$25,426	\$2,424.26
\$41,667	\$42,375 ...	13.530%	\$41,667	\$4,443.02
\$42,375	and over	14.630%	\$42,375	\$4,538.81

MARRIED PERSONS

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$1,264 ...	1.100%	\$0	\$0.00
\$1,264	\$2,996 ...	2.200%	\$1,264	\$13.90
\$2,996	\$4,728 ...	4.400%	\$2,996	\$52.00
\$4,728	\$6,564 ...	6.600%	\$4,728	\$128.21
\$6,564	\$8,296 ...	8.800%	\$6,564	\$249.39
\$8,296	\$42,376 ...	10.230%	\$8,296	\$401.81
\$42,376	\$50,852 ...	11.330%	\$42,376	\$3,888.19
\$50,852	\$83,334 ...	12.430%	\$50,852	\$4,848.52
\$83,334	\$84,750 ...	13.530%	\$83,334	\$8,886.03
\$84,750	and over	14.630%	\$84,750	\$9,077.61

UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$632 ...	1.100%	\$0	\$0.00
\$632	\$1,498 ...	2.200%	\$632	\$6.95
\$1,498	\$1,931 ...	4.400%	\$1,498	\$26.00
\$1,931	\$2,390 ...	6.600%	\$1,931	\$45.05
\$2,390	\$2,823 ...	8.800%	\$2,390	\$75.34
\$2,823	\$14,408 ...	10.230%	\$2,823	\$113.44
\$14,408	\$17,289 ...	11.330%	\$14,408	\$1,298.59
\$17,289	\$28,815 ...	12.430%	\$17,289	\$1,625.01
\$28,815	\$41,667 ...	13.530%	\$28,815	\$3,057.69
\$41,667	and over	14.630%	\$41,667	\$4,796.57

UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE INCOME IS...		THE COMPUTED TAX IS...		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$1,264 ...	1.100%	\$0	\$0.00
\$1,264	\$2,996 ...	2.200%	\$1,264	\$13.90
\$2,996	\$3,862 ...	4.400%	\$2,996	\$52.00
\$3,862	\$4,780 ...	6.600%	\$3,862	\$90.10
\$4,780	\$5,646 ...	8.800%	\$4,780	\$150.69
\$5,646	\$28,816 ...	10.230%	\$5,646	\$226.90
\$28,816	\$34,578 ...	11.330%	\$28,816	\$2,597.19
\$34,578	\$57,630 ...	12.430%	\$34,578	\$3,250.02
\$57,630	\$83,334 ...	13.530%	\$57,630	\$6,115.38
\$83,334	and over	14.630%	\$83,334	\$9,593.13

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CALIFORNIA WITHHOLDING SCHEDULES FOR 2014 METHOD B—EXACT CALCULATION METHOD

TABLE 5 - TAX RATE TABLE

Table E

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	\$146 ...	1.100%	\$0	\$0.00
\$146	\$346 ...	2.200%	\$146	\$1.61
\$346	\$546 ...	4.400%	\$346	\$6.01
\$546	\$757 ...	6.600%	\$546	\$14.81
\$757	\$957 ...	8.800%	\$757	\$28.74
\$957	\$4,889 ...	10.230%	\$957	\$46.34
\$4,889	\$5,867 ...	11.330%	\$4,889	\$448.58
\$5,867	\$9,779 ...	12.430%	\$5,867	\$559.39
\$9,779	\$19,231 ...	13.530%	\$9,779	\$1,045.65
\$19,231	and over	14.630%	\$19,231	\$2,324.51

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	\$292 ...	1.100%	\$0	\$0.00
\$292	\$692 ...	2.200%	\$292	\$3.21
\$692	\$1,092 ...	4.400%	\$692	\$12.01
\$1,092	\$1,514 ...	6.600%	\$1,092	\$29.61
\$1,514	\$1,914 ...	8.800%	\$1,514	\$57.46
\$1,914	\$9,778 ...	10.230%	\$1,914	\$92.66
\$9,778	\$11,734 ...	11.330%	\$9,778	\$897.15
\$11,734	\$19,558 ...	12.430%	\$11,734	\$1,118.76
\$19,558	\$38,462 ...	13.530%	\$19,558	\$2,091.28
\$38,462	and over	14.630%	\$38,462	\$4,648.99

MARRIED PERSONS

IF THE TAXABLE
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$292 ...	1.100%	\$0	\$0.00
\$292	\$692 ...	2.200%	\$292	\$3.21
\$692	\$1,092 ...	4.400%	\$692	\$12.01
\$1,092	\$1,514 ...	6.600%	\$1,092	\$29.61
\$1,514	\$1,914 ...	8.800%	\$1,514	\$57.46
\$1,914	\$9,778 ...	10.230%	\$1,914	\$92.66
\$9,778	\$11,734 ...	11.330%	\$9,778	\$897.15
\$11,734	\$19,231 ...	12.430%	\$11,734	\$1,118.76
\$19,231	\$19,558 ...	13.530%	\$19,231	\$2,050.64
\$19,558	and over	14.630%	\$19,558	\$2,094.88

MARRIED PERSONS

IF THE TAXABLE
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$584 ...	1.100%	\$0	\$0.00
\$584	\$1,384 ...	2.200%	\$584	\$6.42
\$1,384	\$2,184 ...	4.400%	\$1,384	\$24.02
\$2,184	\$3,028 ...	6.600%	\$2,184	\$59.22
\$3,028	\$3,828 ...	8.800%	\$3,028	\$114.92
\$3,828	\$19,556 ...	10.230%	\$3,828	\$185.32
\$19,556	\$23,468 ...	11.330%	\$19,556	\$1,794.29
\$23,468	\$38,462 ...	12.430%	\$23,468	\$2,237.52
\$38,462	\$39,116 ...	13.530%	\$38,462	\$4,101.27
\$39,116	and over	14.630%	\$39,116	\$4,189.76

UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$292 ...	1.100%	\$0	\$0.00
\$292	\$691 ...	2.200%	\$292	\$3.21
\$691	\$891 ...	4.400%	\$691	\$11.99
\$891	\$1,103 ...	6.600%	\$891	\$20.79
\$1,103	\$1,303 ...	8.800%	\$1,103	\$34.78
\$1,303	\$6,650 ...	10.230%	\$1,303	\$52.38
\$6,650	\$7,980 ...	11.330%	\$6,650	\$599.38
\$7,980	\$13,299 ...	12.430%	\$7,980	\$750.07
\$13,299	\$19,231 ...	13.530%	\$13,299	\$1,411.22
\$19,231	and over	14.630%	\$19,231	\$2,213.82

UNMARRIED/HEAD OF HOUSEHOLD

IF THE TAXABLE
INCOME IS...

THE COMPUTED TAX IS...

OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$584 ...	1.100%	\$0	\$0.00
\$584	\$1,382 ...	2.200%	\$584	\$6.42
\$1,382	\$1,782 ...	4.400%	\$1,382	\$23.98
\$1,782	\$2,206 ...	6.600%	\$1,782	\$41.58
\$2,206	\$2,606 ...	8.800%	\$2,206	\$69.58
\$2,606	\$13,300 ...	10.230%	\$2,606	\$104.76
\$13,300	\$15,960 ...	11.330%	\$13,300	\$1,198.76
\$15,960	\$26,598 ...	12.430%	\$15,960	\$1,500.14
\$26,598	\$38,462 ...	13.530%	\$26,598	\$2,822.44
\$38,462	and over	14.630%	\$38,462	\$4,427.64