

Business Requirements Document

SR101588 - Update Federal Tax Tables for 2017

Information Technology Services

Office of the President

Document Information

Document Attributes	Information
ID	SR101588
Owner	Payroll Coordination and Tax Services
Author(s)	Marcia Johnson
Contributor(s)	John Barrett

Revision History

Version	Issue Date	Changes
1.0	12/5/2016	Initial Draft
1.1	12/6/2016	B. Burkart – added UPAY forms.
1.2	12/7/2016	M. Johnson – corrected wording in Background to say “ increase in the flat dollar amount that will be added to a Non-Resident Alien’s wages.”

Document Approvals

Role	Name	Signature	Date
Controller	Peggy Arrivas		

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1 Overview

Update PPS Federal Tax Tables with the 2017 withholding schedules.

1.1 Background

On December 5, 2016, the Internal Revenue Service published Notice 1036. This Notice updates the Percentage Method Tables for Federal Income Tax Withholding for tax year 2017.

This includes an increase in the flat dollar amount that will be added to a Non-Resident Alien's wages to calculate their federal tax withholding. This amount is added to the tax withheld at the Single with 1 exemption amount.

1.2 Objectives

Update the 2017 tax tables per the attached spreadsheets and UPAY form. Changes will be applied to the FED and PRM tables. These rates are effective January 1, 2017.

1.3 Related Projects & Dependencies

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

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Name	Position	*	R	A	S	C	I
Marcia Johnson	Payroll Coordination & Tax		X				X
John Barrett	Payroll Coordination & Tax	*	X	X		X	X

1.5 Proposed Strategy

Table Updates – Federal Tax Tables and System Parameter Table.

1.6 Glossary

Term	Description
UCOP	University of California Office of the President
ITS	Information Technology Services

2 Product/Solution Scope

Table Updates

2.1 Included in Scope

Federal Tax and Parameter Tables

2.2 Excluded from Scope

2.3 Assumptions & Constraints

ID	Assumption / Constraint

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2.4 Outstanding Items

ID	Description

3 Business Services and Processes

N/A

4 Business Rules

N/A

5 Business Requirements

5.1 User Requirements

N/A

5.2 Functional Requirements

Req ID	Requirement Type	Requirement Description	Priority [L/M/H]	Comments
R0001	Control Table Update	Updates to Federal tax tables per the attached spreadsheet and UPAY Forms	H	
R0002	Control Table Update	Updates to the System Parameter table per the attached UPAY Form	H	

5.3 Reporting Requirements

N/A

6 Non-Functional Requirements

N/A

7 External References

N/A

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8 UPAY Forms

UPAY 547A

EXEMPTION ALLOWANCE

MONTHLY

1/1/2017

A/D	TBL. NO	PER TYPE	LINE ID	ALLOWANCE AMOUNT
1	2 3	4	5 7	13 17 18 19
A	03	M	E00	337.50

MARRIED

A/D	TBL. NO	PER TYPE	LINE ID	MINIMUM GROSS	BASE TAX AMOUNT	% of EXCESS
1	2 3	4	5 7	8 12	13 17 18 19	20 22
A	03	M	M01	721	0.00	100
A	03	M	M02	2275	155.40	150
A	03	M	M03	7046	871.05	250
A	03	M	M04	13479	2479.30	280
A	03	M	M05	20167	4351.94	330
A	03	M	M06	35446	9394.01	350
A	03	M	M07	39946	10969.01	396
	03	M	M08			
	03	M	M09			
	03	M	M10			

SINGLE

A/D	TBL. NO	PER TYPE	LINE ID	MINIMUM GROSS	BASE TAX AMOUNT	% of EXCESS
1	2 3	4	5 7	8 12	13 17 18 19	20 22
A	03	M	S01	192	0.00	100
A	03	M	S02	969	77.70	150
A	03	M	S03	3354	435.45	250
A	03	M	S04	7850	1559.45	280
A	03	M	S05	16163	3887.09	330
A	03	M	S06	34917	10075.91	350
A	03	M	S07	35058	10125.26	396
	03	M	S08			
	03	M	S09			
	03	M	S10			

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EXEMPTION ALLOWANCE

SEMI-MONTHLY

A/D	TBL. NO	PER TYPE	LINE ID	ALLOWANCE AMOUNT
1	2	3	5	7 13 17 18 19
A	03	S	E00	168.80

MARRIED

A/D	TBL. NO	PER TYPE	LINE ID	MINIMUM GROSS	BASE TAX AMOUNT	% of EXCESS
1	2	3	5	7 8 12	13 17 18 19	20 22
A	03	S	M01	360	0.00	100
A	03	S	M02	1138	77.80	150
A	03	S	M03	3523	435.55	250
A	03	S	M04	6740	1239.80	280
A	03	S	M05	10083	2175.84	330
A	03	S	M06	17723	4697.04	350
A	03	S	M07	19973	5484.54	396
	03	S	M08			
	03	S	M09			
	03	S	M10			

SINGLE

A/D	TBL. NO	PER TYPE	LINE ID	MINIMUM GROSS	BASE TAX AMOUNT	% of EXCESS
1	2	3	5	7 8 12	13 17 18 19	20 22
A	03	S	S01	96	0.00	100
A	03	S	S02	484	38.80	150
A	03	S	S03	1677	217.75	250
A	03	S	S04	3925	779.75	280
A	03	S	S05	8081	1943.43	330
A	03	S	S06	17458	5037.84	350
A	03	S	S07	17529	5062.69	396
	03	S	S08			
	03	S	S09			
	03	S	S10			

Prepared By <i>Marcia Johnson</i>	Date 12/5/16
Authorized By <i>John Barnett</i>	Date 12/5/16

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PAYROLL/PERSONNEL
FEDERAL TAX TABLES
UPAYS47A (03/10) R1915



Note: UPAYS47A and UPAYS47B must both be submitted in order to update the Federal Tax Table

EXEMPTION ALLOWANCE

TBL NO.	PER TYPE	LINE ID.	ALLOWANCE AMOUNT						
1	2	3	4	5	7	13	17	18	19
D	03	M	E	0					

Delete 2016 NRA Additional monthly

Per. Type Codes
M - Monthly
S - Semi-monthly
B - Biweekly

MARRIED

TBL NO.	PER TYPE	LINE ID.	MINIMUM GROSS	BASE TAX AMOUNT	% OF EXCESS								
1	2	3	4	5	7	8	12	13	17	18	19	20	22
03			M	0	1								
03			M	0	2								
03			M	0	3								
03			M	0	4								
03			M	0	5								
03			M	0	6								
03			M	0	7								
03			M	0	8								
03			M	0	9								
03			M	0	10								

SINGLE

TBL NO.	PER TYPE	LINE ID.	MINIMUM GROSS	BASE TAX AMOUNT	% OF EXCESS								
1	2	3	4	5	7	8	12	13	17	18	19	20	22
03			S	0	1								
03			S	0	2								
03			S	0	3								
03			S	0	4								
03			S	0	5								
03			S	0	6								
03			S	0	7								
03			S	0	8								
03			S	0	9								
03			S	0	10								

PREPARED BY: *Marcia Johnson* DATE: *12/5/16*
 AUTHORIZED BY: *John Barrett* DATE: *12/5/16*

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**PAYROLL PERSONNEL
FEDERAL TAX TABLES**
UPAY547A (R3/10) R1915

Per. Type Codes
M - Monthly
S - Semi-monthly
B - Bi-weekly



Note: UPAY547A and UPAY547B must both be submitted in order to update the Federal Tax Table

EXEMPTION ALLOWANCE

TBL NO.	PER TYPE	LINE ID.	ALLOWANCE AMOUNT						
1	2	3	4	5	7	13	17	18	19
03	S	E	0						

*Delete 2016
NRA Additional
Tax - Monthly
Gain - Monthly*

MARRIED

TBL NO.	PER TYPE	LINE ID.	MINIMUM GROSS	BASE TAX AMOUNT	% OF EXCESS								
1	2	3	4	5	7	8	12	13	17	18	19	20	22
03	M	01											
03	M	02											
03	M	03											
03	M	04											
03	M	05											
03	M	06											
03	M	07											
03	M	08											
03	M	09											
03	M	10											

RETN ACCOUNTING 9-2 YRS
OTHER COPIES 0-1 YR

SINGLE

TBL NO.	PER TYPE	LINE ID.	MINIMUM GROSS	BASE TAX AMOUNT	% OF EXCESS								
1	2	3	4	5	7	8	12	13	17	18	19	20	22
03	S	01											
03	S	02											
03	S	03											
03	S	04											
03	S	05											
03	S	06											
03	S	07											
03	S	08											
03	S	09											
03	S	10											

PREPARED BY: *Alana Johnson* DATE: 12/5/16
 AUTHORIZED BY: *John Binkley* DATE: 12/5/16

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**PAYROLL PERSONNEL
FEDERAL TAX TABLES
UPAY647A (R340) R1915**

Per. Type Codes
M - Monthly
S - Semi-monthly
B - Bi-weekly



Note: UPAY647A and UPAY647B must both be submitted in order to update the Federal Tax Table

EXEMPTION ALLOWANCE

TBL. NO.	PER. TYPE	LINE ID.	ALLOWANCE AMOUNT						
1	2	3	4	5	7	13	17	18	19
D	03	B	E	0	0				

Delete 2016 N RA Tax Addit. or al Bi-weekly

MARRIED

TBL. NO.	PER. TYPE	LINE ID.	MINIMUM GROSS	BASE TAX AMOUNT	% OF EXCESS								
1	2	3	4	5	7	8	12	13	17	18	19	20	22
03			M 0 1										
03			M 0 2										
03			M 0 3										
03			M 0 4										
03			M 0 5										
03			M 0 6										
03			M 0 7										
03			M 0 8										
03			M 0 9										
03			M 1 0										

SINGLE

TBL. NO.	PER. TYPE	LINE ID.	MINIMUM GROSS	BASE TAX AMOUNT	% OF EXCESS								
1	2	3	4	5	7	8	12	13	17	18	19	20	22
03			S 0 1										
03			S 0 2										
03			S 0 3										
03			S 0 4										
03			S 0 5										
03			S 0 6										
03			S 0 7										
03			S 0 8										
03			S 0 9										
03			S 1 0										

PREPARED BY: *Marcia Johnson* DATE: *12/5/16*
 AUTHORIZED BY: *John Baker* DATE: *12/5/16*

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PAYROLL/PERSONNEL
FEDERAL TAX TABLES FOR NRA
 UPAY547B (R3/10) R1915



Note: UPAY547A and UPAY547B must both be submitted in order to update the Federal Tax Table

Per. Type Codes
 M — Monthly
 S — Semi-monthly
 B — Biweekly

*Add Monthly Tax
 11/11/17
 Add Monthly Tax*

NON-RESIDENT ALIEN

AD	TBL	PER	LINE	MINIMUM	BASE TAX AMOUNT	% OF	SIGN
1	2	3	4	5	6	7	8
				EXCESS			
				12	13	14	15
				16	17	18	19
				20	21	22	23
A	03	M	N 0 1	000000	000000.00		
A	03	M	N 0 2	9999	000000.00		
	03		N 0 3				
	03		N 0 4				
	03		N 0 5				
	03		N 0 6				
	03		N 0 7				
	03		N 0 8				
	03		N 0 9				
	03		N 1 0				

PREPARED BY: *Harold Johnson* DATE: *12/5/16*
 AUTHORIZED BY: *John A. ...* DATE: *12/5/16*

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 OTHER COPRES-1 YR

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PAYROLL PERSONNEL
FEDERAL TAX TABLES FOR NRA
 UPAY547B (R3/10) R1915



Note: UPAY547A and UPAY547B must both be submitted in order to update the Federal Tax Tables

Per. Type Codes
 M - Monthly
 S - Semi-monthly
 B - Bi-weekly

*NRA Add'l - Monthly Tax
 11/1/17
 Add'l Add'l - Monthly Tax*

NON-RESIDENT ALIEN

TBL. NO.	PER. TYPE	LINE ID.	MINIMUM GROSS	BASE TAX AMOUNT	% OF EXCESS	SIGN
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
A 03	S	N 01	000000	000000.00		
A 03	S	N 02	999999	000000.00		
03		N 03				
03		N 04				
03		N 05				
03		N 06				
03		N 07				
03		N 08				
03		N 09				
03		N 10				

PREPARED BY: *Marissa Johnson* DATE: 12/5/16
 AUTHORIZED BY: *John R. ...* DATE: 12/5/16

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**PAYROLL/PERSONNEL
FEDERAL TAX TABLES FOR NRA
UPAY547B (R3/10) R1915**



Note: UPAY547A and UPAY547B must both be submitted in order to update the Federal Tax Table

Exc. Type Codes
N -- Monthly
S -- Semi-monthly
B -- Bi-weekly

*Additional Payroll
Add Bi-Weekly Payroll
NRA*

NON-RESIDENT ALIEN

TAB 1	MC 2	PER TYPE 4	LINE ID. 5	MINIMUM GROSS 8	BASE TAX AMOUNT					% OF EXCESS			SIGN 23	
					12	13	17	18	19	20	22	23		
A	03	B	N 01	00000000.0000										
A	03	B	N 02	999990000000										
	03		N 03											
	03		N 04											
	03		N 05											
	03		N 06											
	03		N 07											
	03		N 08											
	03		N 09											
	03		N 10											

PREPARED BY <i>Anna Johnson</i>	DATE <i>12/5/16</i>
APPROVED BY <i>John B...</i>	DATE <i>12/5/16</i>

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