

November 18, 2008

FINAL

**Service Request # SR 82400
2009 System Parameters Table**

Objective:

To update the Systems Parameters tax table for OASDI and pre-tax transportation and also the PPS California Tax Table for personal income tax for calendar year 2009.

Project Type:

Update the Systems Parameters table for 2009, UPAY 559 and the State Income Tax Table, UPAY 548.

Requested By:

Payroll Coordination and Tax Services

Analyst:

Carolyn Murray

Due Date:

Implementation to occur so that tax tables are updated for the first 2009 pay cycle.

Attachments: UPAY 559 and UPAY 548

SR 82400

2009

Verified 12/19/08
(See pgs 3)



**PAYROLL/PERSONNEL
CALIFORNIA TAX TABLES
EXACT CALCULATION METHOD
UPAY548 (R10/87)**

A	1	2	3	4
B	12			

PER TYPE CODES
M - Monthly
S - Semi-monthly
B - Biweekly

2009 Biweekly

PREPARED BY: Murray DATE: 11/10/08
APPROVED BY: _____ DATE: _____

A. LOW INCOME EXEMPTION TABLE

LINE P NO. A R T	SINGLE AMOUNT	MARRIED WITH "0" OR "1" AMOUNT	MARRIED WITH "2" OR MORE AMOUNT	HEAD OF HOUSEHOLD AMOUNT
01A	470.00	470.00	940.00	940.00

C. STANDARD DEDUCTION TABLE

LINE P NO. A R T	SINGLE AMOUNT	MARRIED WITH "0" OR "1" AMOUNT	MARRIED WITH "2" OR MORE AMOUNT	HEAD OF HOUSEHOLD AMOUNT
01C	142.00	142.00	284.00	284.00

B. ITEMIZED DEDUCTION ALLOWANCE TABLE

LINE P NO. A R T	DEDUCTION AMOUNT	SINGLE CREDIT AMOUNT	MARRIED OR HEAD OF HOUSEHOLD CREDIT AMOUNT
01B	38	3.81	3.81
02B	77	7.62	7.62
03B	115	11.42	11.42
04B	154	15.23	15.23
05B	192	19.04	19.04
06B	231	22.85	22.85
07B	269	26.65	26.65
08B	308	30.46	30.46
09B	346	34.27	34.27
10B	385	38.08	38.08

D. TAX CREDIT TABLE

LINE P NO. A R T	CREDIT AMOUNT	MARRIED OR HEAD OF HOUSEHOLD CREDIT AMOUNT
01D	3.81	3.81
02D	7.62	7.62
03D	11.42	11.42
04D	15.23	15.23
05D	19.04	19.04
06D	22.85	22.85
07D	26.65	26.65
08D	30.46	30.46
09D	34.27	34.27
10D	38.08	38.08

E. TAX RATE TABLE

LINE P NO. A R T	MINIMUM SALARY	BASE TAX AMOUNT	% OF EXCESS	LINE P NO. A R T	MINIMUM SALARY	BASE TAX AMOUNT	% OF EXCESS	LINE P NO. A R T	MINIMUM SALARY	BASE TAX AMOUNT	% OF EXCESS
01E	0	0.00010	M 01E	0	0	0.00010	H 01E	0	0.00010		
02E	276	2.76020	M 02E	552	5.52020	H 02E	552	5.52020			
03E	654	10.32040	M 03E	1308	20.64040	H 03E	1308	20.64040			
04E	1032	25.44060	M 04E	2064	50.88060	H 04E	1686	35.76060			
05E	1432	49.44080	M 05E	2864	98.88080	H 05E	2086	59.76080			
06E	1810	79.68093	M 06E	3620	159.36093	H 06E	2464	90.00093			
07E	38462	3488.32103	M 07E	38462	3399.67003	H 07E	38462	3437.81103			
08E			M 08E			H 08E					
09E			M 09E			H 09E					
10E			M 10E			H 10E					
11E			M 11E			H 11E					

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

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**PAYROLL/PERSONNEL
CALIFORNIA TAX TABLES
EXACT CALCULATION METHOD
UPAY548 (R10/87)**

A	1	2	3	4
12				

PER. TYPE CODES
M - Monthly
S - Semi-monthly
B - Biweekly

Semi - Monthly

2009

PREPARED BY: C. MURRAY	DATE: 11/10/08
APPROVED BY:	DATE:

A. LOW INCOME EXEMPTION TABLE

LINE P NO. A R T	SINGLE AMOUNT	MARRIED WITH "0" OR "1" AMOUNT	MARRIED WITH "2" OR MORE AMOUNT	HEAD OF HOUSEHOLD AMOUNT
01A	509.00	509.00	1019.00	1019.00

C. STANDARD DEDUCTION TABLE

LINE P NO. A R T	SINGLE AMOUNT	MARRIED WITH "0" OR "1" AMOUNT	MARRIED WITH "2" OR MORE AMOUNT	HEAD OF HOUSEHOLD AMOUNT
01C	154.00	154.00	308.00	308.00

B. ITEMIZED DEDUCTION ALLOWANCE TABLE

LINE P NO. A R T	DEDUCTION AMOUNT	LINE P NO. A R T	CREDIT AMOUNT	LINE P NO. A R T	CREDIT AMOUNT
01B	42.13	S 01D	4.13	O 01D	4.13
02B	83	S 02D	8.25	O 02D	8.25
03B	125	S 03D	12.38	O 03D	12.38
04B	167	S 04D	16.50	O 04D	16.50
05B	208	S 05D	20.63	O 05D	20.63
06B	250	S 06D	24.75	O 06D	24.75
07B	292	S 07D	28.88	O 07D	28.88
08B	333	S 08D	33.00	O 08D	33.00
09B	375	S 09D	37.13	O 09D	37.13
10B	417	S 10D	41.25	O 10D	41.25

D. TAX CREDIT TABLE

LINE P NO. A R T	CREDIT AMOUNT	LINE P NO. A R T	CREDIT AMOUNT
S 01E	0	M 01E	0
S 02E	299	M 02E	598
S 03E	708	M 03E	1416
S 04E	1118	M 04E	2236
S 05E	1551	M 05E	3102
S 06E	1961	M 06E	3922
S 07E	41,667	M 07E	41,667
S 08E		M 08E	
S 09E		M 09E	
S 10E		M 10E	
S 11E		M 11E	

E. TAX RATE TABLE

LINE P NO. A R T	MINIMUM SALARY	BASE TAX AMOUNT	% OF EXCESS	LINE P NO. A R T	MINIMUM SALARY	BASE TAX AMOUNT	% OF EXCESS
S 01E	0	0.00	0%	M 01E	0	0.00	0%
S 02E	299	2.99	0.20%	M 02E	598	5.98	0.20%
S 03E	708	11.17	0.40%	M 03E	1416	22.34	0.40%
S 04E	1118	27.57	0.60%	M 04E	2236	55.14	0.60%
S 05E	1551	53.55	0.80%	M 05E	3102	107.10	0.80%
S 06E	1961	86.35	0.83%	M 06E	3922	172.70	0.93%
S 07E	41,667	3,779.01	10.3%	M 07E	41,667	3,682.99	10.3%
S 08E				M 08E			
S 09E				M 09E			
S 10E				M 10E			
S 11E				M 11E			

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

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**PAYROLL/PERSONNEL
CALIFORNIA TAX TABLES
EXACT CALCULATION METHOD
UPAY548 (R10/87)**

2009

A D	TBL. NO.	PER. TYPE	PER TYPE CODES	
			M - Monthly	S - Semi-monthly
1	2	3	4	
	12			

PREPARED BY:	DATE
<i>C. Murray</i>	11/10/08
APPROVED BY:	DATE

A. LOW INCOME EXEMPTION TABLE

LINE P NO. A R T	SINGLE AMOUNT	MARRIED WITH "0" OR "1" AMOUNT	MARRIED WITH "2" OR MORE AMOUNT	HEAD OF HOUSEHOLD AMOUNT
01A	1,019.00	1,019.00	2,038.00	2,038.00

C. STANDARD DEDUCTION TABLE

LINE P NO. A R T	SINGLE AMOUNT	MARRIED WITH "0" OR "1" AMOUNT	MARRIED WITH "2" OR MORE AMOUNT	HEAD OF HOUSEHOLD AMOUNT
01C	308.00	308.00	615.00	615.00

B. ITEMIZED DEDUCTION ALLOWANCE TABLE

LINE P NO. A R T	DEDUCTION AMOUNT	LINE P NO. A R T	CREDIT AMOUNT	LINE P NO. A R T	MARRIED OR HEAD OF HOUSEHOLD CREDIT AMOUNT
01B	83	01D	8.25	01D	8.25
02B	167	02D	16.50	02D	16.50
03B	250	03D	24.75	03D	24.75
04B	333	04D	33.00	04D	33.00
05B	417	05D	41.25	05D	41.25
06B	500	06D	49.50	06D	49.50
07B	583	07D	57.75	07D	57.75
08B	667	08D	66.00	08D	66.00
09B	750	09D	74.25	09D	74.25
10B	833	10D	82.50	10D	82.50

E. TAX RATE TABLE

SINGLE				MARRIED				HEAD OF HOUSEHOLD			
LINE P NO. A R T	MINIMUM SALARY	BASE TAX AMOUNT	% OF EXCESS	LINE P NO. A R T	MINIMUM SALARY	BASE TAX AMOUNT	% OF EXCESS	LINE P NO. A R T	MINIMUM SALARY	BASE TAX AMOUNT	% OF EXCESS
S 01E	0	0.00	0%	M 01E	0	0.00	0%	H 01E	0	0.00	0%
S 02E	598	5.98	0.20	M 02E	1,196	11.96	0.20	H 02E	1,196	11.96	0.20
S 03E	1,416	22.34	0.40	M 03E	2,832	44.68	0.40	H 03E	2,832	44.68	0.40
S 04E	2,236	55.14	0.60	M 04E	4,472	110.28	0.60	H 04E	3,652	77.48	0.60
S 05E	3,102	107.10	0.80	M 05E	6,204	214.20	0.80	H 05E	4,518	129.44	0.80
S 06E	3,922	172.70	0.93	M 06E	7,844	345.40	0.93	H 06E	5,338	195.04	0.93
S 07E	83,334	7558.02	103	M 07E	83,334	7365.97	103	H 07E	83,334	7448.67	103
S 08E				M 08E				H 08E			
S 09E				M 09E				H 09E			
S 10E				M 10E				H 10E			
S 11E				M 11E				H 11E			

RETR: ACCOUNTING 0-2 YRS
OTHER COPIES 0-1 YR

Revised 12/12/08
sk be
172.70
(computed w/ the return)