

**February 27, 2009**

**Service Request # SR 82516**

**Table updates to reflect tax changes in the American Recovery and Reinvestment Act of 2009.**

**Objective:**

To update Federal Tax Tables, Advance EIC Payment Tables and the System Parameters Table EIC Earnings Limit to reflect tax and tax related changes in the American Recovery and Reinvestment Act of 2009 (“Recovery Act”) signed on February 17, 2009.

The changes are referenced in the following:

Federal Income Tax Credit: (Tax Tables): Recovery Act Sec. 1001 (a), IRC Sec. 36A  
Increase in Earned Income Tax Credit: Recovery Act Sec. 1002 (a), IRC Sec. 32 (b)(3)  
EIC Earnings Limit: Recovery Act Sec. 1002(b), IRC Sec. 32(b)(3)(B)(i)

**Project Type:**

Update the Federal Tax Tables, UPAY 547, Advance E.I.C. Payments Table, UPAY 667 and the System Parameters Table, EIC Earnings Limit, UPAY 559

**Requested By:**

Payroll Coordination and Tax Services

**Analyst:**

Carolyn Murray

**Due Date:**

Implementation to occur so that the aforementioned Tables are updated for pay dates on and after April 1, 2009.

Attachments: UPAY 557, 667 and 559.



**PAYROLL/PERSONNEL  
FEDERAL TAX TABLES**  
UPAY547 (R9/90)

**EXEMPTION ALLOWANCE**

AID NO.	TBL. NO.	PER TYPE	LINE ID.	ALLOWANCE AMOUNT
1	2 3	4	5 7	13 17 18 19
A 03		B	E 0 0	1 4 0 . 3 8

**Per. Type Codes**

- M - Monthly
- S - Semi-monthly
- B - Biweekly

*B. - WEEKLY*

*EFFECTIVE w/ PAYDATE  
ON APRIL 18, 2009*

**MARRIED**

AID NO.	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		B	M 0 1	606	0.00	100
A 03		B	M 0 2	940	33.40	150
A 03		B	M 0 3	2,910	3,289.90	250
A 03		B	M 0 4	4,543	7,371.15	280
A 03		B	M 0 5	8,331	17,977.79	330
A 03		B	M 0 6	14,642	38,804.42	350
03			M 0 7			
03			M 0 8			
03			M 0 9			
03			M 1 0			

**SINGLE**

AID NO.	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		B	S 0 1	276	0.00	100
A 03		B	S 0 2	400	12.40	150
A 03		B	S 0 3	1,392	1,611.20	250
A 03		B	S 0 4	2,559	4,529.95	280
A 03		B	S 0 5	6,677	16,058.99	330
A 03		B	S 0 6	14,423	41,621.7	350
03			S 0 7			
03			S 0 8			
03			S 0 9			
03			S 1 0			

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

*American Security and Maintenance Act of 2009*

PREPARED BY <i>E. Henry</i>	DATE <i>2/25/09</i>
AUTHORIZED BY <i>[Signature]</i>	DATE <i>2/25/09</i>



**PAYROLL/PERSONNEL  
FEDERAL TAX TABLES**  
UPAY547 (R9/90)

**EXEMPTION ALLOWANCE**

AID NO.	TBL. NO.	PER TYPE	LINE ID.	ALLOWANCE AMOUNT
1	2 3	4	5 7	13 17 18 19
A 03	5	E 0 0		152,008

**MARRIED**

AID NO.	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	5	M 0 1		656	0.00	100
A 03	5	M 0 2		1019	3630	150
A 03	5	M 0 3		3152	35625	250
A 03	5	M 0 4		4922	79875	280
A 03	5	M 0 5		9025	19470	330
A 03	5	M 0 6		15863	42041	350
03		M 0 7				
03		M 0 8				
03		M 0 9				
03		M 1 0				

**SINGLE**

AID NO.	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	5	S 0 1		399	0.00	100
A 03	5	S 0 2		433	1340	150
A 03	5	S 0 3		1508	17465	250
A 03	5	S 0 4		2772	49065	280
A 03	5	S 0 5		7233	173973	330
A 03	5	S 0 6		15625	450909	350
03		S 0 7				
03		S 0 8				
03		S 0 9				
03		S 1 0				

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

*Semi-Monthly  
(as of March 18, 2007)*

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

*ARR: AR*

PREPARED BY <i>C. Conway</i>	DATE <i>2/25/09</i>
AUTHORIZED BY <i>K. O'Brien</i>	DATE <i>2/25/09</i>



**PAYROLL/PERSONNEL  
FEDERAL TAX TABLES**  
UPAY547 (R9/90)

**EXEMPTION ALLOWANCE**

AD NO.	TBL. NO.	PER TYPE	LINE ID.	ALLOWANCE AMOUNT
1	2 3	4	5 7	13 17 18 19
A	03	M	E 0 0	304.17

**MARRIED**

AD NO.	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	M 0 1	1,313	0.00	100
A	03	M	M 0 2	2,038	72.50	150
A	03	M	M 0 3	6,304	712.40	250
A	03	M	M 0 4	9,844	1,597.40	280
A	03	M	M 0 5	18,050	3,895.08	330
A	03	M	M 0 6	31,725	8,407.83	350
	03		M 0 7			
	03		M 0 8			
	03		M 0 9			
	03		M 1 0			

**Per Type Codes**

- M — Monthly
- S — Semi-monthly
- B — Biweekly

**SINGLE**

AD NO.	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	S 0 1	598	0.00	100
A	03	M	S 0 2	867	26.90	150
A	03	M	S 0 3	3,017	349.40	250
A	03	M	S 0 4	5,544	981.15	280
A	03	M	S 0 5	14,467	3,479.59	330
A	03	M	S 0 6	31,250	9,017.98	350
	03		S 0 7			
	03		S 0 8			
	03		S 0 9			
	03		S 1 0			

*Monthly*  
*for on after March 18, 2009*

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

*ALIX AR*

PREPARED BY	DATE
<i>E. Finney</i>	<i>2/25/09</i>
AUTHORIZED BY	DATE
<i>[Signature]</i>	<i>2/25/09</i>



**PAYROLL/PERSONNEL  
ADVANCE E.I.C. PAYMENTS TABLES**  
UPAY667 (R03/02) R1400

*CORRECTION*

*3/6/09*

PREPARED BY <i>E. Lang</i>	DATE <i>2/25/09</i>
AUTHORIZED BY <i>Li Chen</i>	DATE <i>2/25/09</i>

**SINGLE/HEAD OF HOUSEHOLD**

A/D	TBL NO.	PER TYPE	LINE ID.	SALARY LIMIT	PAYMENT AMOUNT	% OF EXCESS	EIC IND
1	2 3	4	5 7 8	12	13 17 18 19	20 24	25
<i>A</i>	<i>16</i>	<i>S</i>	<i>S01</i>	<i>0</i>	<i>0.00</i>	<i>2.0,4.00</i>	
<i>A</i>	<i>16</i>	<i>S</i>	<i>S02</i>	<i>3,7.2</i>	<i>7,600.00</i>	<i>0.0,0.0,0.0</i>	
<i>A</i>	<i>16</i>	<i>S</i>	<i>S03</i>	<i>6,8.4</i>	<i>7,600.00</i>	<i>0,9,5,8,8</i>	<i>X</i>
	<i>16</i>		<i>S04</i>		<i>0</i>		
	<i>16</i>		<i>S05</i>		<i>0</i>		
	<i>16</i>		<i>S06</i>		<i>0</i>		

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

*← correction*  
*Semi-Monthly*

**MARRIED/SPOUSE NOT FILING W-5**

A/D	TBL NO.	PER TYPE	LINE ID.	SALARY LIMIT	PAYMENT AMOUNT	% OF EXCESS	EIC IND
1	2 3	4	5 7 8	12	13 17 18 19	20 24	25
<i>A</i>	<i>16</i>	<i>S</i>	<i>N01</i>	<i>0</i>	<i>0.00</i>	<i>2.0,4.00</i>	
<i>A</i>	<i>16</i>	<i>S</i>	<i>N02</i>	<i>3,7.2</i>	<i>7,600.00</i>	<i>0.0,0.0,0.0</i>	
<i>A</i>	<i>16</i>	<i>S</i>	<i>N03</i>	<i>8,9.2</i>	<i>7,600.00</i>	<i>0,9,5,8,8</i>	<i>X</i>
	<i>16</i>		<i>N04</i>		<i>0</i>		
	<i>16</i>		<i>N05</i>		<i>0</i>		
	<i>16</i>		<i>N06</i>		<i>0</i>		

*← correction*

**MARRIED/BOTH SPOUSES FILING W-5**

A/D	TBL NO.	PER TYPE	LINE ID.	SALARY LIMIT	PAYMENT AMOUNT	% OF EXCESS	EIC IND
1	2 3	4	5 7 8	12	13 17 18 19	20 24	25
<i>A</i>	<i>16</i>	<i>S</i>	<i>M01</i>	<i>0</i>	<i>0.00</i>	<i>2.0,4.00</i>	
<i>A</i>	<i>16</i>	<i>S</i>	<i>M02</i>	<i>1,8.6</i>	<i>3,800.00</i>	<i>0.0,0.0,0.0</i>	
<i>A</i>	<i>16</i>	<i>S</i>	<i>M03</i>	<i>4,4.6</i>	<i>3,800.00</i>	<i>0,9,5,8,8</i>	<i>X</i>
	<i>16</i>		<i>M04</i>		<i>0</i>		
	<i>16</i>		<i>M05</i>		<i>0</i>		
	<i>16</i>		<i>M06</i>		<i>0</i>		

*← correction*



**PAYROLL/PERSONNEL  
ADVANCE E.I.C. PAYMENTS TABLES**  
UPAY667 (R03/02) R1400

*Correction*

*clear 3/6/09*

PREPARED BY <i>C. Henry</i>	DATE <i>2/25/09</i>
AUTHORIZED BY <i>H. Chen</i>	DATE <i>2/25/09</i>

**SINGLE/HEAD OF HOUSEHOLD**

A/D	TBL. NO.	PER TYPE	LINE ID.	SALARY LIMIT	PAYMENT AMOUNT	% OF EXCESS	EIC IND
1	2 3	4	5 7 8	12	13 17 18 19	20	24 25
A	16	M	S01	0	0.00	20.4.00	
A	16	M	S02	7.45	152.00	0.0.0.0.0	
A	16	M	S03	13.68	152.00	0.95.8.8 X	
	16		S04				
	16		S05				
	16		S06				

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

*← correction*  
*Monthly*

**MARRIED/SPOUSE NOT FILING W-5**

A/D	TBL. NO.	PER TYPE	LINE ID.	SALARY LIMIT	PAYMENT AMOUNT	% OF EXCESS	EIC IND
1	2 3	4	5 7 8	12	13 17 18 19	20	24 25
A	16	M	N01	0	0.00	20.4.0.0	
A	16	M	N02	7.45	152.00	0.0.0.0.0	
A	16	M	N03	17.85	152.00	0.9.5.8.8 X	
	16		N04				
	16		N05				
	16		N06				

*← correction*

**MARRIED/BOTH SPOUSES FILING W-5**

A/D	TBL. NO.	PER TYPE	LINE ID.	SALARY LIMIT	PAYMENT AMOUNT	% OF EXCESS	EIC IND
1	2 3	4	5 7 8	12	13 17 18 19	20	24 25
A	16	M	M01	0	0.00	20.4.0.0	
A	16	M	M02	3.72	76.00	0.0.0.0.0	
A	16	M	M03	8.92	76.00	0.9.5.8.8 X	
	16		M04				
	16		M05				
	16		M06				

*← correction*



PAYROLL/PERSONNEL  
 ADVANCE E.I.C. PAYMENTS TABLES  
 UPAY667 (R03/02) R1400

*Correction*

PREPARED BY *Carol - [Signature]* DATE *3/6/09*  
 AUTHORIZED BY *[Signature]* DATE *2/25/09*

SINGLE/HEAD OF HOUSEHOLD

A/D	TBL. NO.	PER TYPE	LINE ID.	SALARY LIMIT	PAYMENT AMOUNT	% OF EXCESS	EIC IND
1	2 3	4	5 7 8	12	13 17 18 19	20 24	25
A	16	B	S01	0	0.00	2,040.00	
A	16	B	S02	3,44	700.00	0.00,0.00	
A	16	B	S03	6,31	700.00	0.9,5,8,8	X
	16		S04				
	16		S05				
	16		S06				

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

*← correction*  
*Bi-weekly*

MARRIED/SPOUSE NOT FILING W-5

A/D	TBL. NO.	PER TYPE	LINE ID.	SALARY LIMIT	PAYMENT AMOUNT	% OF EXCESS	EIC IND
1	2 3	4	5 7 8	12	13 17 18 19	20 24	25
A	16	B	N01	0	0.00	2,040.00	
A	16	B	N02	3,44	700.00	0.00,0.00	
A	16	B	N03	8,23	700.00	0.9,5,8,8	X
	16		N04				
	16		N05				
	16		N06				

*← correction*

MARRIED/BOTH SPOUSES FILING W-5

A/D	TBL. NO.	PER TYPE	LINE ID.	SALARY LIMIT	PAYMENT AMOUNT	% OF EXCESS	EIC IND
1	2 3	4	5 7 8	12	13 17 18 19	20 24	25
A	16	B	M01	0	0.00	2,040.00	
A	16	B	M02	1,7,2	350.00	0.00,0.00	
A	16	B	M03	4,11	350.00	0.9,5,8,8	X
	16		M04				
	16		M05				
	16		M06				

*← correction*

