

STATE CONTROLLER'S OFFICE  
PERSONNEL AND PAYROLL SERVICES DIVISION  
P.O. BOX 942850  
SACRAMENTO, CA 94250-5878

DATE: January 7, 2015

TO: All Agencies and Campuses in the Uniform State Payroll System

FROM: Lisa Crowe, Chief  
Personnel and Payroll Services Division (PPSD)

**RE: PAYROLL PROCEDURES MANUAL (PPM) – DECEMBER 2014 REVISION - #14-12**

The Internet version of the [Payroll Procedures Manual](#) (PPM) has been updated and the sections below have been replaced with the current PDF version for December 2014.

Vertical revision bars in the right margins indicate additions, deletions, or changes. Revision bars are not inserted for format and minor grammatical changes.

The revised sections for the December 2014 PPM are provided below:

<b><u>SECTION</u></b>	<b><u>REVISION</u></b>
<b>Section E:</b>	803: Calculating SDI Rates, updated.
<b>Section H:</b>	108: Federal Withholding Tax Formula, updated.
<b>Section H:</b>	111: California Personal Income Tax Formula, updated.
<b>Section H:</b>	118: New York Personal Income Tax Withholding Formula, effective 01/01/2015, updated.
<b>Section N:</b>	125.2: Aircraft Reimbursement Business Use of Employee-owned Aircraft, updated.
<b>Section N:</b>	171: Withholding Requirements, updated.
<b>Section Z:</b>	E5 Index IDL – Std. 674D Samples, updated.

PLEASE NOTE: Please visit our website for instructions to subscribe or unsubscribe to the [Automated LISTSERV Management System](#) (LISTSERV).

If you have any comments/suggestions or questions that will benefit the PPM, please contact Alice Contreras at 916-322-0683 or via email: [acontreras@sco.ca.gov](mailto:acontreras@sco.ca.gov).

LC:AC:CSS