The system that processes monthly payroll for the company needs to be automated.

The update should support the following functionality:

* The addition of employees and all their dependents
* The assignment of employees to a health plan (during open enrollment every fall)
* Separate systems enter actual pay
  + Time card system for hourly employees
  + Annual contract for salaried employees
  + Supplemental pay (by pay period) for salaried employees entered by supervisors
* Monthly payroll report generated
  + One statement per employee
    - Flat 20% tax deducted from total earnings
    - Cost of health plan deducted
* Annual tax report generated
  + One statement for the IRS (one record per SSN)
    - Total amount earned for each employee
    - Total amount withheld for health plan
    - Total tax withheld