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# Tax changes effective January 1, 2024

## 2024 Tax Changes

### Federal Tax Changes

#### Income tax withholding tax changes include:

- Added additional withholding amounts for Nonresident Aliens:
  - \$14,600 for employee who have filed a *2020 Form W-4*
  - \$10,300 for employees who have not filed a *2020 Form W-4* and have a prior version on file
- Revised the [withholding tables](#)

#### Social Security tax changes include:

- Increased the Social Security wage base from \$160,200 to \$168,600. There is no limit on wages subject to Medicare taxes.

#### Retirement savings plans tax changes include:

- 401(k) retirement savings plans:
  - Increased the limit for employee elective deferrals from \$22,500 to \$23,000
- 403(b) retirement savings plans:
  - Increased the limit for employee elective deferrals from \$22,500 to \$23,000
- 408(k) retirement savings plans:
  - Increased the limit for employee elective deferrals from \$22,500 to \$23,000
- 408(p) SIMPLE retirement savings plans:
  - Increased the limit for employee elective deferrals from \$15,500 to \$16,000
- 457 retirement savings plans:
  - Increased the limit for employee elective deferrals from \$22,500 to \$23,000
  - Increased the limit for employee elective deferrals to 457 Catch-up Increased Limit Plans from \$22,500 to \$23,000
- Roth 401(k) retirement savings plans:
  - Increased the limit for employee elective deferrals from \$22,500 to \$23,000

#### Section 125 adoption assistance benefit tax change:

- The taxability of adoption assistance benefits provided in a cafeteria plan for regular and supplemental wages changed from exempt to taxable for the following tax types:
  - FUTA
  - Medicare – Employee

- Medicare – Employer
- Social Security – Employee
- Social Security – Employer
- Increased the adoption assistance limit from \$15,950 to \$16,810

#### **Flexible Spending Account (FSA) tax changes include:**

- Increased the annual limit for elective deferral to FSA accounts from \$3,050 to \$3,200

#### **Qualified Parking tax changes include:**

- Increased the monthly Qualified Parking employee contribution limit from \$300 to \$315

#### **Qualified Transit Pass and Van Pool tax changes include:**

- Increased the monthly Qualified Vanpool and Transit Passes employee contribution limit from \$300 to \$315

#### **Social Security tax changes include:**

- Increased the Social Security wage base from \$160,200 to \$168,600. There is no limit on wages subject to Medicare taxes.

## **State and Local Tax Changes**

### **Local Tax Changes**

If you use ZIP Code + 4 information with the Vertex GeoCoder, note that some child GeoCodes were recently added or removed to accommodate a unique sales tax situation. These GeoCodes may also have payroll tax implications. The child GeoCodes have the same tax rate as the parent GeoCode. Vertex recommends using parent GeoCodes whenever possible.

The following list shows the parent GeoCode and the added child GeoCodes:

- Canton 36-151-0400 tax rate 2.5% (Parent)
  - 36-151-7496 Canton-HOFVillageTDD (Child)
  - 36-151-7497 Canton-DowntownCantonTDD (Child)
  - 36-151-7498 Canton-HOFFitnessTDD (Child)
  - 36-151-7499 Canton-CentennialPlazaTDD (Child)

The following list shows the parent GeoCode and the removed child GeoCode:

- Kansas City 26-165-0690 tax rate 1% (Parent)
  - Child GeoCode 26-165-5754 Kansas City-ParkPlazaTDD will be removed in Update #3/24 and will no longer be supported in the payroll file. Vertex recommends recoding any affected employees with an appropriate GeoCode.

## Alaska Tax

Alaska made the following changes to state unemployment insurance tax:

- Increased the employee and employer state unemployment wage base from \$47,100 to \$49,700
- Decreased the employee state unemployment tax frate from .51% to .5%

## Arkansas Tax Changes

Arkansas made the following change to state unemployment insurance tax:

- Decreased the maximum employer state unemployment tax rate from 14.125% to 10.125%

Arkansas made the following changes to their state withholding:

- Increased the standard deduction amount from \$2,270 to \$2,340
- Decreased the supplemental withholding tax rate from 4.7% to 4.4%
- Revised their state [withholding tables](#)

## Arizona Tax Changes

- Decreased the maximum employer SUI tax rate from 18.78% to 14.03%.
- Decreased the minimum employer SUI tax rate from .07% to .05%.(This is a change to the documentation only.)

## California Tax Changes

- California made the following changes to their state disability insurance tax:
  - Increased the state disability tax rate from .9% to 1.1%
- California made the following changes to their state withholding:
  - Revised their [state withholding tables](#)

## Colorado Tax Changes

- Colorado made the following changes to their state unemployment insurance tax:
  - Increased the state unemployment tax wage base from \$20,400 to \$23,800
- Colorado Paid Family and Medical Leave changes:
  - Increased the Paid Family and Medical Leave employer and employee wage base from \$160,200 to \$168,600

## Colorado

- Changed the PFML taxability of the following deductions from exempt to taxable for regular and supplemental wages:
  - 125 (Deduction IDs - 0 and 4)
  - Dependent Care (Deduction IDs – 14 and 15)
  - FSA (Deduction IDs – 26 and 27)
  - HSA Sec. 125 (Deduction IDs – 36 and 37)
  - HSA Catch Up Sec. 125 (Deduction IDs – 38 and 39)
  - Adoption Assistance Sec.125 (Deduction ID – 54 and 55)
- Decreased the maximum employer SUI tax rate from 10.39% to 8.68%
- Decreased the minimum employer SUI tax rate from .75% to .64%. (This is a change to the documentation only.)
- Decreased the new employer SUI tax rate from 1.7% to 1.53%. (This is a change to the documentation only.)
- Added a SUI Surcharge with an employer tax rate of 3.66% and a wage base of \$23,800.00.
  - Note: The SUI Surcharge rate is the combination of the Support and Solvency Surcharges.

## Connecticut Tax Changes

Connecticut made the following changes to state unemployment insurance tax:

- Increased the state unemployment tax wage base from \$15,000 to \$25,000
- Increased the maximum employer state unemployment tax rate from 6.6% to 7.8%

Connecticut Paid Family and Medical Leave changes:

- Increased the Paid Family and Medical Leave wage base from \$160,200 to \$168,600

Connecticut

- Decreased the Phase-out tables from 3% to 2%
- Revised the 2% Phase-out tables.
- Revised the Additional Recapture amount tables.
- Revised the withholding tables.

## Delaware Tax Changes

Delaware made the following changes to state unemployment insurance tax:

- Decreased the maximum employer state unemployment tax rate from 8.2% to 5.4%
- Added the state unemployment Special Administration Fund Tax with a tax rate of .2% and a wage base of \$10,500

## Georgia Tax Changes

- Added filing status Married Filing Separately or Married Filing Jointly Both Spouses Working (Filing Status - 64) to be consistent with the 2024 GA W-4. Georgia does not require all employees to file a new GA W-4 for 2024.
- The following filing statuses will be eliminated in Update #3/24:
  - Married filing separately (Filing Status - 4)
  - Married filing jointly both spouses working" (Filing Status - 20)  
**Note:** Employees using these filing statuses must be recoded to Married Filing Separately or Married Filing Jointly Both Spouses Working (Filing Status - 64).
  - The filing status will no longer be available once the release is in Friday. Existing EE's that have the filing status will remain; however, the option to choose it in the dropdown going forward will no longer be available.  
ALL filing statuses use the same standard deduction amount of 12,000.00 with the exception being 'Married filing Jointly 1 Spouse Working' which uses 24,000.00. So there is no change in the calculation.
- For 2024, Georgia uses a flat rate of 5.49% to calculate the withholding tax on regular wages for all employees.
- Eliminated the personal allowance amounts.
- Revised the supplemental withholding table.
- Increased the standard deduction amount for single filers from \$5,400.00 to \$12,000.00.
- Increased the standard deduction amount for head of household filers from \$5,400.00 to \$12,000.00.
- Increased the standard deduction amount for married filing separately filers from \$3,550.00 to \$12,000.00.
- Increased the standard deduction amount for married filing jointly with 1 spouse working filers from \$7,100.00 to \$24,000.00.
- Increased the standard deduction amount for married filing jointly with 2 spouse working filers from \$3,550.00 to \$12,000.00.

## Hawaii Tax Changes

Hawaii made the following changes to state disability insurance (SDI) tax:

- Increased the maximum weekly employee SDI contribution from \$6.59 to \$6.87

Hawaii

- Increased the wage base from \$56,700.00 to \$59,100.00 for the following:
  - SUI
  - SUI Employment & Training Assessment

- Decreased the maximum employer SUI tax rate from 6.2% to 5.8%.
- Decreased the minimum employer SUI tax rate from 1.2% to .2%. (This is a change to the documentation only.)
- Decreased the new employer SUI tax rate from 4% to 3%. (This is a change to the documentation only.)

## Idaho Tax Changes

Idaho made the following changes to their state unemployment insurance (SUI) tax:

- Increased the SUI Administrative Reserve tax rate from .17% to .20927%
- Increased the SUI Workforce Development tax rate from .03% to .03693%
- NOTE: Due to field length restrictions, the SUI Administrative Reserve tax rate of .20927% was rounded to .2093% and the SUI Workforce Development tax rate of .03693% was rounded to .037%

Idaho

- Increased the wage base from \$49,900.00 to \$53,500.00 for the following:
  - SUI
  - SUI Workforce Development
  - SUI Administrative Reserve

## Illinois Tax Changes

Illinois made the following changes to their state unemployment insurance (SUI) tax:

- Increased the SUI wage base from \$13,271 to \$13,590

Illinois

- Increased the Line 1 withholding allowance from \$2,425.00 to \$2,775.00.

## Indiana Tax Changes

Decreased the withholding tax rate for regular and supplemental wages from 3.15% to 3.05%.

Indiana Local Tax Changes

- Indiana Allen County (15-003-0000)
  - Increased the resident tax rate from 1.48% to 1.59%.
  - Increased the non-resident tax rate from 1.48% to 1.59%.
- Blackford County (15-009-0000)
  - Increased the resident tax rate from 1.5% to 2.5%.
  - Increased the non-resident tax rate from 1.5% to 2.5%.
- Crawford County (15-025-0000)
  - Increased the resident tax rate from 1% to 1.65%.
  - Increased the non-resident tax rate from 1% to 1.65%.
- Floyd County (15-043-0000)

- Increased the resident tax rate from 1.35% to 1.39%.
- Increased the non-resident tax rate from 1.35% to 1.39%.
- Howard County (15-067-0000)
  - Increased the resident tax rate from 1.75% to 1.95%.
  - Increased the non-resident tax rate from 1.75% to 1.95%.
- Jefferson County (15-077-0000)
  - Increased the resident tax rate from .9% to 1.03%.
  - Increased the non-resident tax rate from .9% to 1.03%.
- Ohio County (15-115-0000)
  - Increased the resident tax rate from 1.5% to 2%.
  - Increased the non-resident tax rate from 1.5% to 2%.
- Pike County (15-125-0000)
  - Increased the resident tax rate from .75% to 1.2%.
  - Increased the non-resident tax rate from .75% to 1.2%.
- Posey County (15-129-0000)
  - Increased the resident tax rate from 1.25% to 1.45%.
  - Increased the non-resident tax rate from 1.25% to 1.45%.
- Putnam County (15-133-0000)
  - Increased the resident tax rate from 2.1% to 2.3%.
  - Increased the non-resident tax rate from 2.1% to 2.3%.
- Ripley County (15-137-0000)
  - Increased the resident tax rate from 1.38% to 2.38%.
  - Increased the non-resident tax rate from 1.38% to 2.38%.
- Steuben County (15-151-0000)
  - Increased the resident tax rate from 1.79% to 1.99%.
  - Increased the non-resident tax rate from 1.79% to 1.99%.

## Iowa Tax Change

Iowa made the following changes to their state unemployment insurance tax:

- Increased the state unemployment taxable wage base from \$36,100 to \$38,200

Iowa

- Revised the withholding tables.
- Increased the Standard Deduction from \$13,850.00 to \$14,600.00 for total allowance amount claimed under \$80.
- Increased the Standard Deduction from \$27,700.00 to \$29,200.00 for total allowance amount claimed over \$80.
- Tax Credit was revised to reflect the total allowance amount claimed on the 2024 IA W-4 Line 6.
- Added the following filing statuses:

- Head of Household (Filing Status - 3)
- Married Filing Jointly One Spouse Working (Filing Status - 19)
- Married Filing Jointly Two Spouse Working (Filing Status - 20)
- Removed the following filing status:
  - Married (Filing Status - 2)
- The Flat Rate Combined calculation method will no longer be supported. Concurrent Aggregation will be the only and default calculation method when Regular and Supplemental wages are paid at the same time. When supplemental wages are included with regular wages, the two amounts are combined, and the withholding tables are to be used.

**Note:** Iowa no longer requests the number of allowances claimed on the state's W4 form; they now require the actual allowance dollar amount to be provided on Line 6 of the 2024 IA W-4. The allowance dollar amount is used to determine the amount of the Standard Deduction to reduce taxable wages. Then, the actual allowance dollar amount is used as a tax credit.

We are temporarily proposing that pPriExempt (PRI\_EXEMPT) parameter, which is used to send the amount of allowances claimed, be updated to pass line 6 Total Allowance Dollar Amount (rounded to the nearest whole dollar). We will use this value to find the Standard Deduction amount, and will also be used as a Tax Credit. Furthermore, as the instructions in the Withholding Guide state, "For employees who do not file an updated W-4 using the 2024 IA W-4 form, use \$40 as the total allowance amount." Therefore, for the employees who have not filled out the new W-4, we need the pPriExempt (PRI\_EXEMPT) parameter set to \$40. If they have filled out the new form, then pass in the Line 6 dollar amount.

## Kentucky Tax Changes

Kentucky made the following changes to local taxes:

- **Alexandria, Campbell County** (18-037-0970) increased the annual maximum tax from \$2,403 to \$2,529
- **Bowling Green, Warren County** (18-227-0070) increased the Occupational License Fee from 1.85% to 2%
- **Campbell County** (18-037-0000) made changes to the Campbell County Occupational License Fee:
  - The License Fee of 1.05% will be broken out into the following three new taxes, with differing rates and maximum wages:
    - General Occupational License Fee of .9% and an annual maximum tax of \$1,517.40\*
    - Mental Health Occupational License Fee of .1% and an annual maximum tax of \$168.60\*
    - Senior Citizen Occupational License Fee of .05% and an annual maximum tax of \$25\*
  - **Note:** The maximum tax amounts published by Campbell County are rounded for ease of publication and are not to be used for accurate calculations



- **Cold Spring, Campbell County** (18-037-1349) increased the annual maximum tax from \$1,602 to \$1,686
- **Covington, Kenton County** (18-117-0130) increased the annual maximum tax from \$3,924.90 to \$4,130.70
- **Crestview Hills, Kenton County** (18-117-1727) increased the annual maximum tax from \$1,690.50 to \$1,938.90
- **Florence, Boone County** (18-015-0260) increased the annual maximum tax from \$3,204 to \$3,372
- **Fort Wright, Kenton County** (18-117-1030) increased the annual maximum tax from \$1,585.98 to \$1,669.14
- **Highland Heights, Campbell County** (18-037-0380) increased the annual maximum tax from \$1,602 to \$1,686
- **Kenton County** (18-117-0000):
  - Changed the local withholding calculation to a flat rate of .6997%
  - Increased the annual maximum tax from \$816.54 to \$1,179.69
- **Middletown, Jefferson County** (18-111-0560):
  - Added an Occupational License Fee of 1%. The total tax rate is 2.45%:
    - 1.45% Jefferson County and 1% Middletown City
- **Newport, Campbell County** (18-037-0620) increased the annual maximum tax from \$4,005 to \$4,215
- **Union, Boone County** (18-015-1272) increased the annual maximum tax from \$3,204 to \$3,372
- **Warsaw, Gallatin County** (18-077-1495) increased the annual maximum tax from \$1,602 to \$1,686
- **Wilder, Campbell County** (18-037-1355) increased the annual maximum tax from \$3,604.50 to \$3,793.50

#### Kentucky

- Increased the wage base from \$11,100.00 to \$11,400.00 for the following:
  - SUI
  - SUI Service Capacity Upgrade Fund

#### Maine Tax Changes

- Increased the maximum employer SUI tax rate from 5.47% to 5.75%. • Increased the new employer SUI tax rate from 1.97% to 2.04%. (This is a change to the documentation only.) • Increased the SUI Competitive Skills Scholarship Fund tax rate from .07% to .13%.

#### Maryland Tax Changes

- Increased the minimum standard deduction from \$1,700.00 to \$1,800.00.
- Increased the maximum standard deduction from \$2,550.00 to \$2,700.00

- Revised withholding tables and combined state and local supplemental tax rates for the following counties:
  - Anne Arundel County
  - Cecil County
  - Frederick County
- Note: Vertex continues to calculate Maryland state taxes as a combined amount along with the Maryland county withholding, without the updated tiered rates for Anne Arundel and Frederick County taxes. Anne Arundel and Frederick County will be computed using the highest tier rate of 3.2%, as provided in the combined tables. Vertex plans to include a solution for tiered county rates in the next scheduled program release.
- Decreased the maximum employer SUI tax rate from 10.5% to 7.5%.
- Decreased the minimum employer SUI tax rate from 1% to .3%. (This is a change to the documentation only.)
- Increased the new employer SUI tax rate from 2.3% to 2.6%. (This is a change to the documentation only.)

### Massachusetts Tax Changes

Massachusetts made the following changes to Paid Family and Medical Leave:

- Increased the Paid Family and Medical Leave employee tax rate from .318% to .46%
- Increased the Paid Family and Medical Leave employer tax rate from .312% to .42%
- Increased the Paid Family and Medical Leave wage base from \$160,200 to \$168,600

Massachusetts

- The Massachusetts Department of Revenue (DOR) published an updated draft of the 2024 Circular M, featuring new percentage method instructions accounting for the 4% surtax for high-income individuals.
- Vertex continues to work on a solution based on the draft information while closely monitoring for publication of the final copy of Circular M. Vertex will continue to support the existing 2023 calculations while providing you with regular updates on an eventual solution.

### Michigan Tax Changes

Michigan made the following changes to state income tax:

- Increased the withholding tax rate for regular and supplemental wages from 4.05% to 4.25%

### Minnesota Tax Changes

Minnesota made the following changes to state unemployment insurance (SUI):

- Increased the wage base from \$40,000 to \$42,000 for SUI and the SUI Workforce Development fee.

#### Minnesota

- Increased the withholding allowance amount from \$4,800.00 to \$5,050.00.
- Revised the withholding tables.

#### Mississippi Tax Changes

- Revised the withholding tables.
- Decreased the supplemental withholding tax rate from 5% to 4.7%.

#### Missouri Tax Changes

Missouri made the following changes to their state unemployment insurance (SUI) tax:

- Decreased the SUI wage base from \$10,500 to \$10,000
- Decreased the maximum employer SUI tax rate from 9.765% to 9.45%

Missouri made the following changes to their state income tax:

- Decreased the supplemental withholding tax rate from 4.95% to 4.8%
- Revised their state [withholding tables](#)

#### Montana Tax Changes

Montana made the following changes to their state unemployment insurance tax:

- Increased the state unemployment and associated Administrative Fund tax wage base from \$40,500 to \$43,000

Montana made the following changes to their state income tax:

- Montana made significant changes to their state income tax system. Please see the isolated v10.0 release notes for further information.

#### Nevada Tax Change

Nevada made the following changes to their state unemployment insurance tax:

- Increased the state unemployment and associated Career Enhancement Program tax wage base from
- \$ 40,100 to \$40,600

#### New Jersey Tax Changes

New Jersey made the following change to withholding taxability:

- Changed the withholding taxability of 409A deferrals from exempt to taxable for regular and supplemental wages

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New Jersey made the following changes to employer-provided transportation benefits:

- Increased the annual limit on employer-provided transportation benefits from \$3,600 to \$3,780

### New Mexico Tax Changes

- Increased the SUI wage base from 30,100.00 to \$31,700.00.

### New York Tax Change

New York made the following change to their state unemployment insurance tax:

- Increased the state unemployment and related Re-Employment Service Fund tax wage base from \$12,300 to \$12,500

### North Carolina Tax Change

- Decreased the withholding tax rate for regular and supplemental wages from to 4.85% to 4.60%.
- Increased the SUI wage base from \$29,600.00 to \$31,400.00.

### North Dakota Tax Change

North Dakota made the following change to their state withholding:

- Decreased the supplemental withholding tax rate from 1.84% to 1.5%

North Dakota

- Increased the SUI wage base from \$40,800.00 to \$43,800.00.
- Decreased the maximum employer SUI tax rate from 9.97% to 9.68%.
- Decreased the new employer SUI tax rate from 1.13% to 1.09%. (This is a change to the documentation only.)
- The new construction employer SUI tax rate is 9.68%. (This is a change to the documentation only.)

### Ohio Tax Changes

Ohio made the following changes to their state unemployment insurance (SUI) tax:

- Increased the maximum employer SUI tax rate from 10.3% to 10.6%

Ohio made the following changes to their local taxes:

- Apple Creek, Wayne County (36-169-5856)
  - Decreased the credit limit from 1% to .5%, effective 1-1-23.
  - Taxes will be collected by the Regional Income Tax Agency (RITA)

- Bethel, Clermont County (36-025-4919)
  - Increased the tax rate from .5% to 1%
  - Added a credit percentage of 75%
  - Added a credit limit of 1%
- Beverly, Washington County (36-167-5839)
  - Taxes will be collected by the Regional Income Tax Agency (RITA)
- Blanchester LSD (1401):
  - Added the school district with a tax rate of 1%. This tax is calculated using the Earned Income Method with no personal exemption. The following jurisdictions are affected:
    - Blanchester, Warren County (36-165-0230)
    - Blanchester, Clinton County (36-027-0230)
    - Harlan Township, Warren County (36-165-0161)
    - Jefferson Township, Clinton County (36-027-0523)
    - Marion Township, Clinton County (36-027-1028)
    - Midland, Clinton County (36-027-4942)
    - Perry Township, Brown County (36-015-0448)
    - Washington Township, Clinton County (36-027-0033)
    - Wayne Township, Clermont County (36-025-0737)
- Christ-Chdms Med Ctr JEDD, Hamilton County (36-061-7437):
  - Increased the wage base from \$128,446 to \$133,199
- Columbiana, Columbiana County (36-029-0560)
  - Changed the calculation to calculate more precisely when an employee lives and works in the same county. Previously, resident and work county tax were being calculated.
- Columbiana, Mahoning County (36-099-0560)
  - Changed the calculation to calculate more precisely when an employee lives and works in the same county. Previously, resident and work county tax were being calculated.
- Crestline, Crawford County (36-033-0600)
  - Decreased the credit limit from 1.5 to 1%
- Crestline, Richland County (36-139-0600)
  - Decreased the credit limit from 1.5 to 1%
- Creston, Medina County (36-103-5861)
  - Eliminated the credit percentage of 50%, effective 1-1-23
  - Eliminated the credit limit of 1%, effective 1-1-23
  - Taxes will be collected by the Regional Income Tax Agency (RITA)
- Creston, Wayne County (36-169-5861)
  - Eliminated the credit percentage of 50%, effective 1-1-23
  - Eliminated the credit limit of 1%, effective 1-1-23
  - Taxes will be collected by the Regional Income Tax Agency (RITA)
- Dalton, Wayne County (36-169-5862)

- Increased the tax rate from 1% to 1.5%
  - Increased the credit limit from 1% to 1.5%
- Harrison Green JEDD, Hamilton County (36-061-7436)
  - Increased the wage base from \$124,801 to \$129,419
  - Increased the wage base from \$117,605 to \$121,957
- Hartville, Stark County (36-151-3010)
  - Increased the tax rate from 1% to 1.5%
  - Added a credit limit of 1%
  - Added a credit percentage of 100%
- Lebanon, Warren County (36-165-1250)
  - Increased the tax rate from 1% to 1.5%
  - Increased the credit limit to 1%
- Mercy Hospitals West JEDD, Hamilton County (36-061-7456)
  - Increased the wage base from \$100,000 to \$103,000
- New Concord, Muskingum County (36-119-3260)
  - Increased the tax rate from 1.5% to 2.25%
  - Increased the credit limit from 1.5% to 2.25%
- Northwood, Wood County (36-173-3160)
  - Taxes will be collected by the Regional Income Tax Agency (RITA)
- Ottawa Hills, Lucas County (36-095-1980)
  - Increased the credit limit from .75% to 1.5%, effective 1-1-23
  - Taxes will be collected by the Regional Income Tax Agency (RITA)
- Pleasant Hill, Miami County (36-109-6113)
  - Increased the tax rate from .75% to 1%
- UDF North Bend JEDD, Hamilton County (36-061-7456)
  - Increased the wage base from \$120,311 to \$124,763
- Union, Miami County (36-109-5493)
  - Increased the tax rate from 1% to 1.5%
  - Increased the credit limit from 1% to 1.5%
- Western Ridge JEDD, Hamilton County (36-061-7455)
  - Increased the wage base from \$135,599 to \$140,616
- Willard, Huron County (36-077-2810)
  - Increased the tax rate from 1.375% to 1.75%
  - Increased the credit limit from 1.375% to 1.75%
- Wilmot, Stark County (36-151-5737)
  - Increased the tax rate from 1% to 1.75%
  - Increased the credit limit from 1% to 1.75%

Ohio made the additional following changes to their local taxes:

- Apple Crk-E Union JEDD I, Wayne County (36-169-7502)
  - ZIP Code 44606
  - Added Apple Crk-E Union JEDD I with a tax rate of 1%.
  - Taxes will be collected by the Regional Income Tax Agency (RITA).
  - Allows exemption from Apple Crk-E Union JEDD I Municipal Income Tax under Military Spouses Residency Relief Act (MSRRA).
  - Note: This JEDD will be available in the Geocode Database in Update #2/24.
- Apple Crk-E Union JEDD II, Wayne County (36-169-7503)
  - ZIP Code 44606
  - Added Apple Creek-East Union Twp JEDD II with a tax rate of 1%. Taxes will be collected by the Regional Income Tax Agency (RITA).
  - Allows exemption from Apple Creek-East Union Twp JEDD II Municipal Income Tax under Military Spouses Residency Relief Act (MSRRA). Note: This JEDD will be available in the Geocode Database in Update #2/24.
- Doylestown, Wayne County (36-169-5863)
  - Decreased the credit limit from 2% to 1%.
- Marion LSD (5403)
- Added the school district with a tax rate of .5%. This tax is calculated using the Earned Income Method with no personal exemption. The following jurisdictions are affected:
  - Chickasaw, Mercer County 36-107-5446
  - Franklin Township, Mercer County 36-107-0695
  - German Township, Auglaize County 36-011-0132
  - Granville Township, Mercer County 36-107-0697
  - Jackson Township, Auglaize County 36-011-0245
  - Marion Township, Mercer County 36-107-0701
  - Osgood, Darke County 36-037-5019
  - Patterson Township, Darke County 36-037-0244
  - Wabash Township, Darke County 36-037-0554
- Millbury, Wood County (36-173-5896)
  - Taxes will be collected by the Regional Income Tax Agency (RITA).
  - Allows an exemption from Millbury Municipal Tax under Military Spouse Residency Relief Act (MSRRA).
- Rittman, Medina County (36-103-2150)
  - Eliminated the credit percentage of 100%, effective 1-1-23.
  - Eliminated the credit limit of 1%, effective 1-1-23.
- Rittman, Wayne County (36-169-2150)
  - Eliminated the credit percentage of 100%, effective 1-1-23.
  - Eliminated the credit limit of 1%, effective 1-1-23.
- Yellow Springs EVSD (2907)

- Increased the tax rate from 1% to 2%. The following jurisdictions are affected:
  - Mad River Township, Clark County 36-023-0514
  - Miami Township, Greene County 36-057-0588
  - Xenia Township, Greene County 36-057-0568
  - Yellow Springs, Greene County 36-057-2950

### Oklahoma Tax Changes

- Increased the SUI wage base from \$25,700.00 to \$27,000.00.

### Oregon Tax Changes

Oregon made the following change to their state workers compensation tax:

- Decreased the employee and employer workers comp rate from \$0.011/hr to \$0.01/hr

Oregon made the following changes to Paid Leave Oregon:

- Increased the employee and employer Paid Leave Oregon wage base from \$132,900 to \$168,600

Oregon made the following changes to state unemployment insurance tax:

- Increased the wage base from \$50,900 to \$52,800 for SUI and SUI Special Payroll Tax Offset taxes

Oregon

- Increased the standard deduction for Single filers from \$2,605.00 to \$2,745.00.
- Increased the standard deduction for Single with 3 or more allowances and Married filers from \$5,210.00 to \$5,495.00.
- Increased the allowance credit from \$236.00 to \$249.00.
- Increased the maximum federal subtraction for Single and Married filers from \$7,800.00 to \$8,250.00.
- Updated the federal tax phase-out amounts for wages in excess of \$50,000.00.
- Revised the withholding tables.

Oregon Metro Supportive Housing Services (SHS)

- Increased the standard deduction from \$5,210.00 to \$5,495.00.
- Updated the federal tax phase-out amounts.

Oregon Local Tax Changes

Multnomah County (38-051-0000)

- Multnomah County Preschool For All (PFA)
  - Increased the standard deduction from \$5,210.00 to \$5,495.00.
  - Updated the federal tax phase-out amounts.



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## Pennsylvania Local Tax Changes

- Aliquippa City, Beaver County (39-007-0030)
  - Decreased the Local Services Tax from \$104.00 to \$52.00.
- Bellwood Boro, Blair County (39-013-7459)
  - Increased the Local Services Tax from \$10.00 to \$35.00.
- Brokenstraw Township, Warren County (39-123-0564)
  - Increased the Local Services Tax from \$35.00 to \$52.00.
- Conoy Township, Lancaster County (39-071-1073)
  - Added a Local Services Tax of \$52.00
- Cussewago Township, Crawford County (39-039-1219)
  - Increased the Local Services Tax from \$10.00 to \$20.00
- Dalton Boro, Lackawanna County (39-069-8221)
  - Added a Local Services Tax of \$52.00.
- Dunnstable Township, Clinton County (39-035-1405)
  - Increased the Local Services Tax from \$30.00 to \$52.00.
- Farrell City, Mercer County (39-085-1300)
  - Changed the taxability of Reported Tip Amount (Gross ID - 11) from exempt to taxable, effective 1-1-23.
- Frailey Township, Schuylkill County (39-107-1871)
  - Increased the Local Services Tax from \$10.00 to \$52.00.
- Greenville Boro, Mercer County (39-085-1540)
  - Increased the municipal resident tax rate from 1.25% to 1.75%. The total resident tax rate is 2.25%: 1.75% municipality and .5% school district.
- Harrisville Boro, Butler County (39-019-7587)
  - Added a Local Services Tax of \$52.00.
- Johnsonburg Boro, Elk County (39-047-1840)
  - Increased the non-resident tax rate from .5% to 1%.
- Lansdowne Boro, Delaware County (39-045-1950)
  - Increased the municipal resident tax rate from .5% to 1%.
  - Increased the non-resident tax rate from .5% to 1%.
- Loretto Boro, Cambria County (39-021-7632)
  - Increased the Local Services Tax from \$10.00 to \$52.00.
- Lower Southampton Twp, Bucks County (39-017-2140)
  - Increased the Local Services Tax from \$10.00 to \$52.00.
- Middle Smithfield Twp, Monroe County (39-089-3436)
  - Increased the Local Services Tax from \$10.00 to \$52.00.
- Narberth Boro, Montgomery County (39-091-2630)
  - Increased the municipal resident tax rate from .5% to .75%, effective 2-1-24.
  - Increased the non-resident tax rate from .5% to .75%, effective 2-1-24.

- New Castle City, Lawrence County (39-073-2680)
  - Decreased the non-resident tax rate from 1.856% to 1.332%.
- Newville Boro, Cumberland County (39-041-7891)
  - Increased the municipal resident tax rate from 0.5% to 2%. The total resident tax rate is 3.15%: 2% municipality and 1.15% school district.
  - Increased the non-resident tax rate from 1% to 2.5%.
- River Valley (32110)
  - School District name was changed from Blairsville-Saltsburg S.D. to River Valley S.D. The following jurisdictions are affected:
    - Black Lick Township, Indiana County 39-063-0214
    - Blairsville Boro, Indiana County 39-063-0340
    - Burrell Township, Indiana County 39-063-0672
    - Conemaugh Township, Indiana County 39-063-1049
    - Loyalhanna Township, Westmoreland County 39-129-3174
    - Saltsburg Boro, Indiana County 39-063-8179
    - Young Township, Indiana County 39-063-6045
- Sheffield Township, Warren County (39-123-0087)
  - Increased the Local Services Tax from \$5.00 to \$52.00.
- Tullytown Boro, Bucks County (39-017-7568)
  - Added a resident tax rate of 1%.
  - Added a non-resident tax rate of 1%.
- Turbot Township, Northumberland County (39-097-5421)
  - Increased the Local Services Tax from \$30.00 to \$52.00.
- Warsaw Township, Jefferson County (39-065-5641)
  - Increased the Local Services Tax from \$10.00 to \$52.00.
- Westtown Township, Chester County (39-029-0162)
  - Increased the municipal resident tax rate from .54% to .58%. The total resident tax rate is 1.08%: .58% municipality and .5% school district.

#### Wheatland Boro

- Wheatland Boro has merged with Hermitage City. Please recode employees currently using Wheatland Boro GeoCode (39-085-8457) to Hermitage City (39-085-8449), Farrel Area School District #43250 (PSD Code 430203). The municipal resident tax rate for Hermitage City is 2.25%: 1.75% municipality and .5% school district. Wheatland Boro will be expired in the March 2024 update.
- Note: As a result, current Wheatland Boro employees will be taxed at a higher rate.

#### Rhode Island Tax Changes

- Increased the SUI Tier 1 wage base from \$28,200.00 to \$29,200.00.
- Increased the SUI Tier 2 wage base from \$29,700.00 to \$30,700.00.

- Increased the SUI Job Development Fund Tier 1 wage base from \$28,200.00 to \$29,200.00.
- Increased the SUI Job Development Fund Tier 2 wage base from \$29,700.00 to \$30,700.00.
- Decreased the new employer SUI tax rate from .88% to .79%. (This is a change to the documentation only.)
- Increased the TDI wage base from \$84,000.00 to \$87,000.00.
- Increased the TDI tax rate from 1.1% to 1.2%.

### South Carolina Tax Changes

South Carolina made the following change to their state income tax:

- Decreased the supplemental withholding tax rate from 6.5% to 6.4%
- Updated the state [withholding tables](#)

### South Dakota Tax Change

South Dakota made the following update to their state unemployment insurance (SUI) tax:

- Decreased the maximum employer SUI tax rate from 9.3% to 8.8%

### Texas Tax Changes

- Increased the maximum employer SUI tax rate from 6.23% to 6.25%.
- Increased the minimum employer SUI tax rate from .23% to .25%. (This is a change to the documentation only.)
- Increased the SUI Replenishment tax rate from .13% to .15%. (This is a change to the documentation only.)

### Utah Tax Change

Utah made the following update to their state unemployment insurance (SUI) tax:

- Increased the SUI wage base from \$44,800 to \$47,000

### Vermont Tax Change

Vermont made the following update to their state unemployment insurance tax:

- Increased the SUI taxable wage base from \$13,500 to \$14,300

Vermont

- Increased the withholding allowance from \$4,850.00 to \$5,100.00. • Revised the withholding tables.

### Washington Tax Changes

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Washington made the following changes to their state unemployment insurance (SUI) tax:

- Increased the wage base from \$67,600 to \$68,500 for SUI and the SUI Employment Administrative Fund

Washington made the following changes to their Paid Family and Medical Leave tax:

- Increased the Paid Family and Medical Leave wage base from \$160,200 to \$168,600
- Increased the Paid Family and Medical Leave tax rate from .8% to .74%
  - Employees will pay 71.43% of the Paid Family and Medical Leave premium
  - Employers will pay 28.57% of the Paid Family and Medical Leave premium

Washington

- Changed the taxability of ER STD 125 plan (Compensation ID - 15) from taxable to exempt for the following tax types, effective 1-1-23:
  - State Paid Family and Medical Leave Premium
  - SUI
  - SUI Employment Administrative Fund
  - WA Cares Fund
- Changed the taxability of Agent STD 125 plan (Compensation ID - 17) from taxable to exempt for the following tax types, effective 1-1-23:
  - State Paid Family and Medical Leave Premium
  - SUI
  - SUI Employment Administrative Fund
  - WA Cares Fund
- Changed the taxability of 3rd Party STD 125 plan (Compensation ID - 19) from taxable to exempt for the following tax types, effective 1-1-23:
  - State Paid Family and Medical Leave Premium
  - SUI
  - SUI Employment Administrative Fund
  - WA Cares Fund

### **Washington Local Changes**

Seattle, King County (48-033-0650)

- Revised the Payroll Expense Tax Table.

### **West Virginia Tax Changes**

- Increased the SUI wage base from \$9,000.00 to \$9,521.00.