

**To: Vertex® Payroll Tax Subscriber**  
**Re: Summary of Data Modifications**  
**For: United States**  
**Date: 6/18/2024**

**Global Changes**

- Vertex recommends that you pay special attention to the GeoCode Maintenance Notice included with this update.

**State Tax Changes**

**Georgia**

- Decreased the withholding tax rate from 5.49% to 5.39%, effective 1-1-24.
- Increased the dependent allowance from \$3,000.00 to \$4,000.00, effective 1-1-24.
- All supplemental wages will be withheld at a tax rate of 5.39%, effective 1-1-24.
- Removed the following default calculation methods, effective 1-1-24:
  - Tiered Flat Rate (Regular and Supplemental wages)
  - Tiered Flat Rate (Supplemental only wages)
- Added the following default calculation methods, effective 1-1-24:
  - Flat Rate Combined (Regular and Supplemental wages)
  - Flat Rate (Supplemental only wages)

**Idaho**

- Increased the withholding allowance from \$3,534.00 to \$3,600.00, effective 1-1-24.
- Decreased the supplemental tax rate from 5.8% to 5.695%, effective 1-1-24.
- Revised the withholding tables, effective 1-1-24.

**Iowa**

- Decreased the supplemental withholding tax rate from 6% to 5.7%, effective 1-1-24.

**Ohio**

- Revised the withholding Optional Computer Method, effective 7-1-24.

## **Local Tax Changes**

### **Kentucky**

#### ***Hickman, Fulton County (18-075-1040)***

- Added an annual maximum tax of \$750.00, effective 1-1-24.

#### ***Marshall County (18-157-0000)***

- Based on review of maximum tax calculations, the Marshall County maximum tax limit has been removed, effective 1-1-24.

#### ***Mount Olivet, Robertson County (18-201-2169)***

- Increased the Occupational License Fee from 1% to 2%, effective 1-1-24.

#### ***Ohio County (18-183-0000)***

- Based on review of maximum tax calculations, the Ohio County maximum tax limit has been removed, effective 1-1-24.

#### ***Warsaw, Gallatin County (18-077-1495)***

- Increased the Occupational License Fee from 1% to 1.75%, effective 7-1-24.
- Increased the annual maximum tax from \$1,686.00 to \$2,950.50, effective 7-1-24.

#### ***West Buechel, Jefferson County (18-111-1698)***

- Added an annual maximum tax of \$50,000.00, effective 1-1-24.

### **Ohio**

#### ***Bellefontaine, Logan County (36-091-0180)***

- Increased the tax rate from 1.333% to 1.6%, effective 7-1-24.

#### ***Blanchester, Clinton County (36-027-0230)***

- Added Blanchester with a tax rate of 1%, effective 7-1-24.
- Added a credit percentage of 100%, effective 7-1-24.
- Added a credit limit of 1%, effective 7-1-24.
- Taxes will be collected by the Regional Income Tax Agency (RITA), effective 7-1-24.
- Allows an exemption from Blanchester Municipal Income Tax under Military Spouse Residency Relief Act (MSRRA), effective 7-1-24.

#### ***Blanchester, Warren County (36-165-0230)***

- Added Blanchester with a tax rate of 1%, effective 7-1-24.
- Added a credit percentage of 100%, effective 7-1-24.
- Added a credit limit of 1%, effective 7-1-24.
- Taxes will be collected by the Regional Income Tax Agency (RITA), effective 7-1-24.
- Allows an exemption from Blanchester Municipal Income Tax under Military Spouse Residency Relief Act (MSRRA), effective 7-1-24.

***College Corner, Butler County (36-017-4864)***

- Added College Corner with a tax rate of 1%, effective 7-1-24.
- Taxes will be collected by the Regional Income Tax Agency (RITA), effective 7-1-24.
- Allows an exemption from the College Corner Municipal Income Tax under Military Spouse Residency Relief Act (MSRRA), effective 7-1-24

***College Corner, Preble County (36-135-4864)***

- Added College Corner with a tax rate of 1%, effective 7-1-24.
- Taxes will be collected by the Regional Income Tax Agency (RITA), effective 7-1-24.
- Allows an exemption from the College Corner Municipal Income Tax under Military Spouse Residency Relief Act (MSRRA), effective 7-1-24.

***Glenmont, Holmes County (36-075-5242)***

- Added Glenmont with a tax rate of 1%, effective 7-1-24.
- Taxes will be collected by the Regional Income Tax Agency (RITA), effective 7-1-24.
- Allows an exemption from the College Corner Municipal Income Tax under Military Spouse Residency Relief Act (MSRRA), effective 7-1-24.

***Holmesville, Holmes County (36-075-5243)***

- Added Holmesville with a tax rate of 1%, effective 7-1-24.
- Taxes will be collected by the Regional Income Tax Agency (RITA), effective 7-1-24.
- Allows an exemption from the Village of Blanchester Municipal Income Tax under Military Spouse Residency Relief Act (MSRRA), effective 7-1-24.

***Mingo Junction, Jefferson County (36-081-1640)***

- Decreased the tax rate from 2% to 1%, effective 1-1-24.
- Decreased the credit limit from 2% to 1%, effective 1-1-24.

**Oregon**

***Eugene, Lane County (38-039-0180)***

Community Safety Payroll Tax

- Revised the employee withholding table, effective 7-1-24.

**Pennsylvania**

**Shikellamy SD (49660)**

- Increased the school district tax rate from .5% to .95%, effective 7-1-24. The following jurisdictions are affected:
  - Northumberland Boro, Northumberland County 39-097-2810
  - Point Township, Northumberland County 39-097-4301
  - Rockefeller Township, Northumberland County 39-097-4568
  - Snyderstown Boro, Northumberland County 39-097-8616
  - Sunbury City, Northumberland County 39-097-3730
  - Upper Augusta Township, Northumberland County 39-097-5487

**June 2024 GeoCode Changes**

This table represents <b>Invalid Jurisdictions</b> . These are unincorporated areas which do not meet the Vertex criteria to be supported.				
State Name	Jurisdiction to be deleted		Suggested jurisdiction reassignment*	
	Name	GeoCode	Name	GeoCode
Colorado	Wellsville	06-043-0067	Fremont	06-043-0000
Colorado	Parkdale	06-043-1721	Fremont	06-043-0000
Colorado	Portland	06-043-1723	Fremont	06-043-0000
Colorado	Texas Creek	06-043-1727	Fremont	06-043-0000
Colorado	Fremont Co- RoyalGorgeReportingArea	06-043-5790	Fremont	06-043-0000
Colorado	Canon City- EastCanonReportingArea	06-043-5798	Canon City	06-043-0080
Missouri	Saint Louis- LoughboroughCommonsCID	26-510-5503	Saint Louis	26-510-1270
Canada	Shanty Bay	70-015-4627	Oro- Medonte	70-015-2723
Puerto Rico	Rosario	72-125-0115	San German	72-125-0000

**\*Suggested Jurisdiction Reassignment - Important Note to User**

- Vertex provides suggested GeoCodes for reassignments to reflect likely jurisdictional matches for the deleted GeoCodes.
- The replacement GeoCode suggested may or may not be the appropriate jurisdictional match for your specific circumstance.
- If a possible match is unclear, it is the responsibility of the end-user to determine the specific jurisdiction of that customer.
- Keep in mind that Vertex assigns GeoCodes for valid, legal reasons.
- Postal codes are not considered the determinants of a customer's taxing jurisdiction.