



Calculation Guide for the United States

# Vertex<sup>®</sup> Payroll Tax

Applies to Vertex<sup>®</sup> Cloud Payroll Tax and Vertex<sup>®</sup> Payroll Tax Q Series<sup>®</sup>

June 2024 - Revised

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**To: Vertex® Payroll Tax Subscriber**  
**Re: Summary of Data Modifications**  
**For: United States**  
**Date: 6/27/2024**

## **State Tax Changes**

### **Utah**

- Decreased the withholding tax rate from 4.65% to 4.55%, effective 6-1-24.
- Increased the standard deduction for Single filers from \$415.00 to \$440.00, effective 6-1-24.
- Increased the standard deduction for Married filers from \$830.00 to \$880.00, effective 6-1-24.
- Increased the withholding allowance credit amount for Single filers from \$8,371.00 to \$8,826.00, effective 6-1-24.
- Increased the withholding allowance credit amount for Married filers from \$16,742.00 to \$17,652.00, effective 6-1-24.

**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.

**Virgin Islands**

- Increased the maximum employer SUI tax rate from 2.5% to 5.4%, effective 1-1-24.
- Decreased the minimum employer SUI tax rate from 2% to .4%, effective 1-1-24. (This is a change to the documentation only.)
- Increased the new employer SUI tax rate from 2% to 4.16%, effective 1-1-24. (This is a change to the documentation only.)

## **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.

**To: Vertex® Payroll Tax Subscriber**  
**Re: Summary of Data Modifications**  
**For: United States**  
**Date: 5/16/2024**

## **Global Changes**

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

## **State Tax Changes**

### **California**

- Changed the withholding taxability of Qualified Moving Expense Reimbursements (Compensation ID - 7) from exempt to taxable, effective 1-1-24.

### **Connecticut**

- In an effort to enhance system efficiency, internal changes were implemented in the Recapture Table stored in our Data as part of a thorough clean-up process. Customers can expect a seamless experience as these internal modifications were executed, ensuring that their user interface remains unchanged despite the enhancements made to streamline internal processes. The withholding tax calculation also remains unchanged as well as the amount of tax calculated.

### **New York**

- Changed the taxability of Qualified Moving Expense Reimbursements (Compensation ID - 7) from exempt to taxable for the following tax types, effective 1-1-24:
  - SUI
  - Re-Employment Service Fund

## **Local Tax Changes**

If you use ZIP Code + 4 information with the Vertex GeoCoder, note that some child GeoCodes were recently deactivated to accommodate a unique sales tax situation. These GeoCodes may also have payroll tax implications.

The child GeoCode has the same tax rate as the parent GeoCode. Vertex recommends using parent GeoCodes whenever possible.

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

- Saint Louis 26-510-1270 tax rate 1% (Parent)
  - Child GeoCode 36-510-5503 Saint Louis-LoughboroughCommonsCID
- Kansas City 26-165-0690 tax rate 1% (Parent)
  - Child GeoCode 26-165-5754 Kansas City-ParkPlazaTDD



The removed child GeoCodes were deactivated from the GeoCode file and the payroll file. Recode any affected employees with an appropriate GeoCode.

**Alabama**

- Changed the taxability of Qualified Moving Expense Reimbursements (Compensation ID - 7) from taxable to exempt for the following jurisdictions, effective 1-1-24:
  - Birmingham, Jefferson County (01-073-0150)
  - Birmingham, Shelby County (01-117-0150)
  - Sulligent, Lamar County (01-075-2100)

**Ohio**

***Port Clinton, Ottawa County (36-123-2090)***

- Decreased the credit limit from 1% to .5%, effective 1-1-24.

**Pennsylvania**

- Changed the taxability of Qualified Moving Expense Reimbursements (Compensation ID - 7) from taxable to exempt for the following tax types, effective 1-1-24:
  - City Withholding Tax
  - Local Service Tax
  - School District Tax
  - City Employer Tax

**May 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	Ellicott	06-041-0041	El Paso	06-041-0000
Colorado	Falcon	06-041-0042	El Paso	06-041-0000
Colorado	Ivywild	06-041-0043	El Paso	06-041-0000
Colorado	Broadmoor	06-041-0044	El Paso	06-041-0000
Colorado	Schriever AFB	06-041-0057	El Paso	06-041-0000
Colorado	Security-Widefield	06-041-0440	El Paso	06-041-0000
Colorado	End AFB	06-041-0530	El Paso	06-041-0000
Colorado	Fort Carson	06-041-0590	El Paso	06-041-0000
Colorado	Black Forest	06-041-2006	El Paso	06-041-0000
Colorado	North Pole	06-041-2033	El Paso	06-041-0000
Colorado	Calhan-RTAReportingArea	06-041-5838	Calhan	06-041-1702
Missouri	Grain Valley-CentralJacksonCoFD	26-095-5589	Grain Valley	26-095-1645
Missouri	JeffersonCo-RockTwpAmbDist/HighRidgeFPD	26-099-5515	Jefferson	26-099-0000

Missouri	House Springs- BigRiverAmbDist/HighRidgeFPD	26-099-5545	House Springs	26-099-3558
Missouri	Crestwood-Crestwood(T3)	26-189-6316	Crestwood	26-189-0320
Missouri	Moline Acres-MolineAcres(T1)	26-189-6347	Moline Acres	26-189-0890
Missouri	Rock Hill-RockHill(T3)	26-189-6376	Rock Hill	26-189-1140
Missouri	Shelby Co-SaltRiverAmbDist	26-205-5427	Shelby	26-205-0000
Pennsylvania	Wheatland	39-085-8457	Hermitage	39-085-8449
Texas	El Paso Co-NoDist	44-141-9181	El Paso	44-141-0000

**\*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.

**To: Vertex® Payroll Tax Subscriber**  
**Re: Summary of Data Modifications**  
**For: United States**  
**Date: 4/18/2024**

*(All tax changes are effective January 1, 2024, unless otherwise noted.)*

## **State Tax Changes**

### **Pennsylvania**

- Changed the withholding taxability of Qualified Moving Expense Reimbursements (Compensation ID - 7) from taxable to exempt.

### **Puerto Rico**

- Increased the minimum employer SUI tax rate from 2.2% to 2.5%. (This is a change to the documentation only.)
- Increased the new employer SUI tax rate from 3.2% to 3.4%. (This is a change to the documentation only.)

### **Vermont**

- Added the Vermont Child Care Contribution (CCC) with an employer default rate of .44%, effective 7-1-24.  
***Note:** If an employer chooses to deduct a portion of the CCC from the employee, an override rate must be passed in on both the employer and employee tax handles. There is no wage base for this tax.*

### **Virginia**

- Increased the standard deduction from \$8,000.00 to \$8,500.00, effective 4-1-24.

## **Local Tax Changes**

If you use ZIP Code + 4 information with the Vertex GeoCoder, note that a child GeoCode was recently removed to accommodate a unique sales tax situation. This GeoCode may also have payroll tax implications.

The child GeoCode has the same tax rate as the parent GeoCode. Vertex recommends using parent GeoCodes whenever possible.

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 deactivated in Update #5/24 and will no longer be supported in the payroll file. Vertex recommends recoding any impacted employees with an appropriate GeoCode.

## **California**

### ***San Francisco, San Francisco County (05-075-3040)***

- Increased the employer Administrative Office Tax rate from 1.4% to 1.54%.

## **Ohio**

### ***Marion, Marion County (36-101-1440)***

- Increased the credit percentage from 50% to 100%.

## **Pennsylvania**

### ***Wheatland Boro, Mercer County (39-085-8457)***

- Wheatland Boro merged with Hermitage City. Recode employees currently using Wheatland Boro GeoCode (39-085-8457) to Hermitage City (39-085-8449), Farrel Area School District #43250 (PSD Code 430203). Wheatland Boro has expired. All employees must be recoded. The municipal resident tax rate for Hermitage City is 2.25%: 1.75% municipality and .5% school district. The Local Service tax will remain \$52.00.

### ***Wrightstown Township, Bucks County (39-017-0149)***

- Decreased the municipal resident tax rate from .65% to .5%. The total resident tax rate is 1%: .5% municipality and .5% school district.

**To: Vertex® Payroll Tax Subscriber**  
**Re: Summary of Data Modifications**  
**For: United States**  
**Date: 3/18/2024**

*(All tax changes are effective January 1, 2024, unless otherwise noted.)*

## **Global Changes**

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

## **State Tax Changes**

### **Georgia**

- 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.
- Eliminated the following filing statuses:
  - 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).*

### **Idaho**

- Decreased the SUI Administrative Reserve tax rate from .55811% to .44608%.
- Decreased the SUI Workforce Development tax rate from .09849% to .07872%.
- Decreased the minimum employer SUI tax rate from .2816% to .2248%. (This is a change to the documentation only.)
- Decreased the new employer SUI tax rate from .9848% to .8%. (This is a change to the documentation only.)

**Note:** *Due to field length restrictions, the SUI Administrative Reserve tax rate of .44608% was rounded to .4461% and the Workforce Development SUI tax rate of .07872% was rounded to .0787%.*

### **Minnesota**

- Added nonresident alien functionality to withholding calculation. When the nonresident alien flag is set, \$10,300.00 is added to the taxable wages as described on Form W-4MN.

### **North Dakota**

- Revised the withholding tables.

## Pennsylvania

- Changed the taxability of Dependent Care (Deduction ID# – 14 and Deduction ID# – 15) from taxable to exempt for regular and supplemental wages for the following tax types:
  - State Withholding Tax ID 450
  - City Withholding Tax ID 530
  - Local Service Tax ID 536
  - School District Tax ID 537
  - City Employer Tax ID 531

## Washington

- The WA Cares Fund (Tax ID 466) record was included in Update #2/24 during routine maintenance. As a result, Vertex® Payroll Tax Q Series (PTQ) enhanced integration calculates the WA Cares Fund tax. If you are not using PTQ enhanced integration, calculations are not impacted unless you are creating a tax handle for the WA Cares Fund using Tax ID 466. The WA Cares Fund calculates only on Tax ID 481. The Tax ID 466 record is removed.

**Note:** *Our payroll products do not support adjustment processing. Any refund due for premiums collected under Tax ID 466 needs to be handled outside of the payroll product.*

## Local Tax Changes

If you use ZIP Code + 4 information with the Vertex GeoCoder, note that some child GeoCodes were recently removed or deactivated 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 removed child GeoCode:

- Saint Louis 26-510-1270 tax rate 1% (Parent)
  - Child GeoCode 36-510-5503 Saint Louis-LoughboroughCommonsCID will be removed in Update #5/24 and will no longer be supported in the payroll file. Vertex recommends recoding any affected employees with an appropriate GeoCode.

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

- Kansas City 26-165-0690 tax rate 1% (Parent)
  - Child GeoCode 26-165-5754 Kansas City-ParkPlazaTDD was deactivated from the GeoCode file and the payroll file. Vertex recommends recoding any affected employees with an appropriate GeoCode.

## Kentucky

### **Boone County (18-015-0000)**

- Increased the annual maximum tax from \$583.25 to \$601.78.

***Buckhorn, Perry County (18-193-2077)***

- Added an Occupational License Fee of 1%. The total tax rate is 2%: 1% Perry County, 1% Buckhorn.

***Middlesborough, Bell County (18-013-0550)***

- Increased the Occupational License Fee from 2% to 2.45%, effective 4-1-24.

***Paintsville, Johnson County (18-115-0660)***

- Increased the Occupational License Fee from 1.25% to 1.5%.

**Ohio**

***Berkshire Township JEDD (Joint Economic Development District), Delaware County (36-041-7443)***

- Changed the reciprocation to allow tax to be returned on the resident tax handle when residing in this JEDD. Previously, this was calculated as a work only tax.

***Berkshire Twp JEDD II, Delaware County (36-041-7492)***

- Changed the reciprocation to allow tax to be returned on the resident tax handle when residing in this JEDD. Previously, this was calculated as a work only tax.
- Added a credit percentage of 50%.
- Added a credit limit of .925%.

***Shelby, Richland County (36-139-2290)***

- Increased the tax rate from 1.5% to 1.75%.
- Increased the credit limit from .67% to .75%.

***Washingtonville, Columbiana County (36-029-4964)***

- Increased the tax rate from .5% to 1%, effective 4-1-24.

***Washingtonville, Mahoning County (36-099-4964)***

- Increased the tax rate from .5% to 1%, effective 4-1-24.

**Pennsylvania**

***Homestead Boro, Allegheny County (39-003-1710)***

- Added a non resident tax rate of 1%.

***Wheatland Boro, Mercer County (39-085-8457)***

- Wheatland Boro merged with Hermitage City. All employees using Wheatland Boro GeoCode (39-085-8457) must be recoded 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. The Local Service Tax will remain \$52.00.

## March 2023 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
Arkansas	Jerome	04-043-1109	Drew	04-043-0000
Arkansas	College City	04-075-1293	Walnut Ridge	04-075-0620
Colorado	Kutch	06-039-1697	Elbert	06-039-0000
Colorado	Elbert Co-RamahReportingArea	06-039-5788	Elbert	06-039-0000
Colorado	Elbert Co-DeerTrailReportinArea	06-039-5789	Elbert	06-039-0000

### **\*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.



**To: Vertex® Payroll Tax Subscriber**  
**Re: Summary of Data Modifications**  
**For: United States**  
**Date: 2/26/2024**

*(All tax changes are effective January 1, 2024, unless otherwise noted.)*

## **State Tax Changes**

### **Washington**

- The WA Cares Fund (Tax ID 466) record was included in Update #2/24 during routine maintenance. As a result, the WA Cares Fund tax is calculated twice when using Enhanced Integration or Payroll Tax. Vertex Payroll Tax Q Series calculations are not impacted, unless you are creating a tax handle for the WA Cares Fund using Tax ID 466. The WA Cares Fund only calculates on Tax ID 481 and the Tax ID 466 record was removed.

**Note:** *The payroll product does not support adjustment processing. Any refund due for premiums collected under Tax ID 466 need to be handled outside of the payroll product.*

**To: Vertex® Payroll Tax Subscriber**  
**Re: Summary of Data Modifications**  
**For: United States**  
**Date: 2/16/2024**

*(All tax changes are effective January 1, 2024, unless otherwise noted.)*

## **Global Changes**

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

## **State Tax Changes**

### **Idaho**

- Increased the SUI Administrative Reserve tax rate from .20927% to .55811%.
- Increased the SUI Workforce Development tax rate from .03693% to .09849%.  
***Note:** Due to field length restrictions, the SUI Administrative Reserve tax rate of .55811% was rounded to .5581% and the Workforce Development SUI tax rate of .09849% was rounded to .0985%.*

### **Kansas**

- Decreased the maximum employer SUI tax rate from 6.4% to 6%.
- Decreased the minimum employer SUI tax rate from .17% to .16%. (This is a change to the documentation only.)

### **Massachusetts**

- Increased the maximum employer SUI tax rate from 8.62% to 11.13%.
- Increased the minimum employer SUI tax rate from .56% to .73%. (This is a change to the documentation only.)
- Increased the new employer SUI tax rate from 1.45% to 1.87%. (This is a change to the documentation only.)
- Decreased the SUI COVID-19 Recovery Assessment maximum tax rate from 10.896% to 4.469%.
- Decreased the SUI COVID-19 Recovery Assessment minimum tax rate from .708% to .293%. (This is a change to the documentation only.)
- The Massachusetts Department of Revenue (DOR) recently published the finalized 2024 Circular M, featuring new percentage method instructions to account for the 4.000% surtax for high-income individuals.
- Added the following calculation method:
  - Tiered Flat Rate Supplemental Only
- Modified the following calculation methods:
  - Annualized Regular Only
  - Concurrent Aggregation Regular and Supplemental

- Removed the following calculation methods:
  - Flat Rate Supplemental Only
  - Flat Rate Combined Regular and Supplemental
  - Previous Aggregation Supplemental Only
- Changed the default method for Supplemental Only from Flat Rate to Tiered Flat Rate.
- Replaced the Blind Exemption of \$2,200.00 with the Blind Tax Reduction of \$110.00, passed as a secondary exemption.
 

**Note:** *Functionality is supported for JIT2 (pJurlntTreatment, value 2), multiple work processing. A future program change will include other pJurlntTreatment options and supplemental only pay.*

## Virginia

- Decreased the maximum employer SUI tax rate from 6.23% to 6.2%.
- Decreased the minimum employer SUI tax rate from .13% to .1%. (This is a change to the documentation only.)
- Decreased the new employer SUI tax rate from 2.53% to 2.5%. (This is a change to the documentation only.)
- Decreased the standard deduction from \$8,500.00 to \$8,000.00.

## Local Tax Changes

### Kentucky

#### **Adair County (18-001-0000)**

- Added a County Occupational License Fee of .5%.

#### **Lyndon, Jefferson County (18-111-1678)**

- Added an Occupational License Fee of 1%. The total tax rate is 2.45%: 1.45% Jefferson County, 1% Lyndon City.

### Ohio

#### **Harrison, Hamilton County (36-061-1050)**

- Decreased the credit limit from 1% to .5%.

#### **Marengo-Bennington JEDD, Morrow County (36-117-7505)**

- ZIP Code 43334.
- Added Marengo-Bennington JEDD with a tax rate of 1%.
- Taxes will be collected by the Regional Income Tax Agency (RITA).
- Allows exemption from Marengo-Bennington JEDD Municipal Income Tax under Military Spouses Residency Relief Act (MSRRA).

**Note:** *This JEDD will be available in the Geocode Database in Update #4/24.*

#### **Marysville-Jerome JEDD, Union County (36-159-7504)**

- ZIP Codes 43040 and 43064.
- Added Marysville-Jerome JEDD with a tax rate of 1.5%.

**Note:** *This JEDD will be available in the Geocode Database in Update #3/24.*

**Pickerington LSD (2307)**

- Added Columbus, Franklin County to Pickerington Local SD (2307) with a tax rate of 1%.

The following jurisdiction is affected:

- Columbus, Franklin County 36-049-0570

**South Bloomfield, Pickaway County (36-129-5592)**

- Taxes will be collected by the Regional Income Tax Agency (RITA), effective 2-1-24.
- Allows an exemption from South Bloomfield Municipal Tax under Military Spouse Residency Relief Act (MSRRA), effective 2-1-24.

**Williamsburg, Clermont County (36-025-4935)**

- Added a credit percentage of 100%.
- Added a credit limit of 1%.

**Pennsylvania**

**Bethel Park Boro, Allegheny County (39-003-6760)**

- Increased the municipal resident tax rate from .9% to 1%. The total resident tax rate is 1.5%: 1% municipality and .5% school district.

**Cressona Boro, Schuylkill County (39-107-4390)**

- Increased the Local Services Tax from \$10.00 to \$52.00.

**Hazleton City, Luzerne County (39-079-1630)**

- Decreased the municipal resident tax rate from 1.75% to 1.125%. The total resident tax rate is 2.125%: 1.125% municipality and 1% school district.
- Decreased the non-resident tax rate from 2% to 1.5%.

**Hermitage City, Mercer County (39-085-8449)**

- Added Farrell Area School District #43250 to Hermitage City. Please recode employees currently using Wheatland Boro GeoCode (39-085-8457) to Hermitage City (39-085-8449), Farrell Area School District #43250 (PSD Code 430203).

**Note:** *Farrell Area School District was not associated to Hermitage City in the December Interim Update as indicated. Wheatland Boro will now be expired in the April 2024 update.*

**Homestead Boro, Allegheny County (39-003-1710)**

- Increased the Local Services Tax from \$40.00 to \$52.00.

**North Towanda Township, Bradford County (39-015-0131)**

- Increased the Local Services Tax from \$10.00 to \$52.00.

**Washington**

**Redmond, King County (48-033-1010)**

- Increased the Business License Fee from \$.06875 per hour to \$.073438 per hour.

**Note:** Due to field length restrictions, the Business License Fee tax rate of \$.073438 was rounded to \$.07344.

**February 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
Pennsylvania	Alum Bank	39-009-7385	Pleasantville	39-009-4284
Pennsylvania	New Bloomfield	39-099-8629	Bloomfield	39-099-0419

**\*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.

# How to use this guide

Use the *Vertex Payroll Tax Calculation Guide* to look up U.S. state and local taxes:

1. Navigate to a specific state's section to find that state's tax information.

*Note: Refer to the Pre-Tax Deductions Table to determine whether the employee's contributions to these plans are taxable or exempt.*

2. Read the State Withholding Tax Summary.
3. Follow the calculation example, substituting the number of pay periods, filing status, number of exemptions, and gross wages applicable to the employee whose tax calculation you are reviewing.
4. Where applicable, read the Summary Page for any miscellaneous taxes levied by the state.
5. Read the Summary Page for Unemployment or Disability Insurance taxes.
6. Read the Local Withholding Tax Summary.
7. Locate the tax rate of the jurisdiction in the Local Withholding Tax Summary.
8. Follow the calculation example, substituting the number of pay periods, filing status, number of exemptions, and gross wages applicable to the employee whose tax calculation you are reviewing.

You can use this guide with both Vertex® Payroll Tax and Vertex® Payroll Tax Q Series®.

*Note: In the Calculation Guides, the enumerated types detailed for a tax apply only to Payroll Tax Q Series®. If you use Vertex® Payroll Tax, then you can disregard the enumeration types.*

# About this guide

The *Vertex Payroll Tax Calculation Guide* is designed for the payroll administration professional with a solid understanding of withholding tax calculation methods and principles.

This guide is updated each month to provide a general summary of withholding tax information, organized as follows:

- United States Federal Government
- The fifty states
- District of Columbia
- U.S territories such as Puerto Rico
- Numerous local jurisdictions included in their respective state sections
- This guide helps you:
  - Determine withholding tax amounts on employee paychecks.
  - Locate answers to specific tax withholding questions.

You can use this guide with both Vertex® Cloud Payroll Tax and Vertex® Payroll Tax *Q Series*®.

## Contents

- A general summary of withholding taxes, including basis of tax, valid calculation methods of each pay type, reciprocity agreements between different taxing jurisdictions, and valid filing statuses
- General summaries, taxable wage base, employer and employee tax rates, and valid calculation methods for:
  - Social Security and Medicare (FICA)
  - State Unemployment Insurance (SUI)
  - State Disability Insurance (SDI)
  - Railroad Retirement Taxes
- Taxability status of employee contributions to retirement plans, cafeteria plans (IRS Section 125), dependent care, and flexible spending plans
- Tax rate tables
- Compensation tables
- Where applicable, general summaries of miscellaneous taxes levied by the taxing jurisdictions
- Summaries of the data modifications made in recent updates
- Reproductions of Federal and State W-4 Forms  
**Note:** *The W-4 Forms section may contain Non-Resident Certificates and/or MSRRA forms.*
- A payroll tax glossary

***Vertex Payroll Tax Calculation Guide for the United States***  
***About this guide***

The following table lists the U.S. taxes detailed in the *Vertex Payroll Tax Calculation Guide*:

<b>JURISDICTION</b>	<b>TAXES</b>	<b>STATES/PROVINCES</b>
<b>Federal</b>	Federal Income Tax	Not applicable
	Earned Income Credit	
	Social Security	
	Medicare	
	FUTA	
	Railroad Retirement Taxes	
<b>State</b>	State Income Tax	AL, AR, AZ, CA, CO, CT, DC, DE, GA, GU, HI, IA, ID, IL, IN, KS, KY, LA, MA, MD, ME, MI, MN, MO, MS, MT, NC, ND, NE, NJ, NM, NMI, NY, OH, OK, OR, PA, PR, RI, SC, UT, VA, VI, VT, WI, WV
	State Unemployment Insurance Tax	All states, DC, PR, VI
	State Disability Insurance Tax	CA, HI, NJ, NY, PR, RI
	State Miscellaneous Tax	AL, AZ, CA, DC, DE, GA, HI, ID, KY, MA, ME, MI, MN, MS, MT, NH, NM, NV, NY, OR, PR, RI, SC, SD, TX, WA, WY
	Paid Family & Paid Family Medical Leave	CT, DC, MA, NJ, NY, WA
	County Income Tax	AL, IN, KY, MD



**Vertex Payroll Tax Calculation Guide for the United States**  
**About this guide**

JURISDICTION	TAXES	STATES/PROVINCES
<b>Local</b>	City Income Tax	AL, DE, KY, MD, MI, MO, NY, OH, PA
	City Transit Tax	OR
	Township Income Tax	PA
	School District Tax	KY, OH, PA
	Head Tax	CO, PA
	Local Services Tax	
	Local Miscellaneous Tax	OR, WA, WV, KY

## Contacting Vertex

- **Vertex Customer Support:** Log in to <https://community.vertexinc.com> and navigate to **Support > Create Case**, or call 800.281.1900. Please have your Customer Number or Case Number available.
- **Vertex Community:** <https://community.vertexinc.com>.
- **Mail:** 2301 Renaissance Blvd. King of Prussia, PA 19406 United States.
- **Telephone:** 800.355.3500 or 610.640.4200.
- **Web:** [www.vertexinc.com/](http://www.vertexinc.com/).
- **Documentation feedback:** [documentation@vertexinc.com](mailto:documentation@vertexinc.com).

## Reporting a suspected security incident

If you encounter a suspected security incident, open a case on the Vertex Community (<https://community.vertexinc.com>) or send an email to [vertexcustomersupport@vertexinc.com](mailto:vertexcustomersupport@vertexinc.com).

# United States Federal Table of Contents

Withholding Tax Summary	2
Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
Withholding Tax Regular Wages Only Cumulative Method Calculation Example	7
Withholding Tax Regular and Supplemental Wages Cumulative Method Calculation Example	9
Withholding Tax Regular and Supplemental Wages Tiered Flat Rate Combined Method Calculation Example	11
Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	13
Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	15
Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	17
Withholding Tax Supplemental Wages Only Tiered Flat Rate Method Calculation Example	19
Withholding Tax Supplemental Wages Only Cumulative Method Calculation Example	20
Withholding Tax Rate Tables	22
Insurance Contribution Act (FICA) Summary	24
Medicare Withholding Tax Flat Rate Method Calculation Example	27
Federal Unemployment Tax Act (FUTA) Summary	28
Disability Insurance Summary	31
Railroad Retirement Taxes Summary	32
Railroad Medicare Tier I Withholding Tax Flat Rate Method Calculation Example	35

*Vertex Payroll Tax Calculation Guide for the United States  
Federal*

## United States Federal Withholding Tax Summary

United States Federal Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	<ul style="list-style-type: none"> <li>• Cumulative</li> <li>• Annualized (default)</li> </ul>
	Regular and Supplemental	<ul style="list-style-type: none"> <li>• Cumulative</li> <li>• Tiered Flat Rate Combined (default)</li> <li>• Concurrent Aggregation</li> </ul>
	Supplemental Only	<ul style="list-style-type: none"> <li>• Cumulative</li> <li>• Previous Aggregation</li> <li>• Tiered Flat Rate (default)</li> </ul>
<b>Reciprocity</b>	Not applicable	
<b>Valid Filing Statuses</b>	<b>2020 Form W-4:</b>	<b>Pre-2020 Form W-4:</b>
	<ul style="list-style-type: none"> <li>• Single or Married Filing Separately</li> <li>• Married Filing Jointly</li> <li>• Head of Household</li> </ul>	<ul style="list-style-type: none"> <li>• Single</li> <li>• Married</li> </ul>
<b>Standard Deduction</b>	<ul style="list-style-type: none"> <li>• Single or Married Filing Separately, Head of Household: 8,600.00</li> </ul>	Not applicable
	<ul style="list-style-type: none"> <li>• Married Filing Jointly: 12,900.00</li> </ul>	
<b>Allowance Amounts</b>	Not applicable	per allowance 4,300.00
<b>Nonresident Alien Adjustment</b>	14,600.00	10,300.00

**Vertex Payroll Tax Calculation Guide for the United States  
Federal**

## United States Federal Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Federal**

## United States Federal Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt	Meals for the convenience of the ER	Exempt
Clergy Housing Allowance	Exempt		
Deceased Worker Pay	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Dependent)	Exempt	Qualified Moving Expense Reimbursements	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	409A Distribution	Taxable
Educational Assistance (Job-Related)	Exempt	Qualified Parking Reported Tips	Exempt <sup>4</sup>
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>		Taxable
Emergency Paid Sick Leave	Taxable	Severance Pay	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable <sup>3</sup>	Severance Pay (Required by Law or Contract)	Taxable
Group Term Life in excess of \$50,000	Subject	Stock Options <sup>5</sup>	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Vanpool and Transit Passes	Exempt <sup>6</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

- |  |   |
|--|---|
| 1. Exempt up to a limit of \$16,810  | 4. Exempt up to a monthly limit of \$315                |
| 2. Exempt up to a limit of \$5,250   | 5. This plan is referring to nonqualified stock options |
| 3. Golden Parachute compensation over the excess limit has an additional 20 percent excise tax for US federal withholding. | 6. Exempt up to a monthly limit of \$315                |

*Vertex Payroll Tax Calculation Guide for the United States  
Federal*

**United States Federal  
Withholding Tax Regular Wages Only  
Annualized Method Calculation Example**

This calculation example is based on the following filing statuses:

- 2020 Form W-4: Married Filing Jointly
- Pre-2020 Form W-4: Married with four allowances

United States Federal Withholding Tax Regular Wages Only Annualized Method Calculation Example				
Step	Action	Result	2020 Form W-4	Pre-2020 Form W-4
1	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
2	Subtract the pre-2020 Form W-4 withholding allowance.  Standard deduction: 4,300.00	Annual taxable wages pre-2020 W-4	Not applicable	$\begin{array}{r} 52,000.00 \\ - \quad 17,200.00 \\ \hline 34,800.00 \end{array}$
3	Add the other income amount from Form W-4 Step 4a.	Annual wages including other income	$\begin{array}{r} 52,000.00 \\ + \quad 0.00 \\ \hline 52,000.00 \end{array}$	Not applicable
4	Subtract the other (non-standard) deduction amount from Form W-4 Step 4b.	Annual wages minus other deductions	$\begin{array}{r} 52,000.00 \\ - \quad 0.00 \\ \hline 52,000.00 \end{array}$	Not applicable
5	Subtract the standard deduction.  Standard deduction: 12,900.00  <i>Note: The standard deduction is 0 if the Form W-4 Step 2 check box is selected. Use the Step 2 Check Box Selected withholding tables to calculate the tax.</i>	Annual taxable wages 2020 W-4	$\begin{array}{r} 52,000.00 \\ - \quad 12,900.00 \\ \hline 39,100.00 \end{array}$	Not applicable

**Vertex Payroll Tax Calculation Guide for the United States  
Federal**

<b>United States Federal Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>				
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>2020 Form W-4</b>	<b>Pre-2020 Form W-4</b>
<b>6</b>	<p>Compute the annual federal tax using the standard tax table.</p> <p>Married: Line 3</p>	Annual federal tax	$\begin{array}{r} 39,100.00 \\ - 16,300.00 \\ \hline 22,800.00 \\ \times 0.10 \\ \hline 2,280.00 \\ + 0.00 \\ \hline 2,280.00 \end{array}$	$\begin{array}{r} 34,800.00 \\ - 16,300.00 \\ \hline 18,500.00 \\ \times 0.10 \\ \hline 1,850.00 \\ + 0.00 \\ \hline 1,850.00 \end{array}$
<b>7</b>	Divide the annual federal tax by the annual number of pay periods.	Preliminary federal tax for the pay period	$\begin{array}{r} 2,280.00 \\ / 52 \\ \hline 43.85 \end{array}$	$\begin{array}{r} 1,850.00 \\ / 52 \\ \hline 35.58 \end{array}$
<b>8</b>	<p>Subtract the tax credit amount from Form W-4 Step 3.</p> <p><b>Note:</b> <i>The tax credit amount is divided by the number of pay periods to determine the pay period tax credit.</i></p>	Federal tax for the pay period	$\begin{array}{r} 43.85 \\ - 0.00 \\ \hline 43.85 \end{array}$	Not applicable



## United States Federal Withholding Tax Regular Wages Only Cumulative Method Calculation Example

This calculation example is based on the following filing statuses:

- 2020 Form W-4: Married Filing Jointly
- Pre-2020 Form W-4: Married with four allowances

The employee earns \$1,000 per week. This is the 10th pay period of the year.

United States Federal Withholding Tax Regular Wages Only Cumulative Method Calculation Example				
Step	Action	Result	2020 Form W-4	Pre-2020 Form W-4
<b>1</b>	Add regular gross wages and year-to-date wages.	Total gross wages	$  \begin{array}{r}  1,000.00 \\  + \quad 9,000.00 \\  \hline  10,000.00  \end{array}  $	$  \begin{array}{r}  1,000.00 \\  + \quad 9,000.00 \\  \hline  10,000.00  \end{array}  $
<b>2</b>	Divide by the current pay period number.	Average gross wages	$  \begin{array}{r}  10,000.00 \\  / \quad 10 \\  \hline  1,000.00  \end{array}  $	$  \begin{array}{r}  10,000.00 \\  / \quad 10 \\  \hline  1,000.00  \end{array}  $
<b>3</b>	Multiply by the annual number of pay periods.	Annual gross wages	$  \begin{array}{r}  1,000.00 \\  \times \quad 52 \\  \hline  52,000.00  \end{array}  $	$  \begin{array}{r}  1,000.00 \\  \times \quad 52 \\  \hline  52,000.00  \end{array}  $
<b>4</b>	Subtract the withholding allowance amount.  Withholding amount, per allowance: 4,300.00	Annual taxable wages pre-2020 W-4	Not applicable	$  \begin{array}{r}  52,000.00 \\  - \quad 17,200.00 \\  \hline  34,800.00  \end{array}  $
<b>5</b>	Add the other income amount from Form W-4 Step 4a.	Annual wages including other income	$  \begin{array}{r}  52,000.00 \\  + \quad 0.00 \\  \hline  52,000.00  \end{array}  $	Not applicable
<b>6</b>	Subtract the other (non-standard) deduction amount from Form W-4 Step 4b.	Annual wages minus other deductions	$  \begin{array}{r}  52,000.00 \\  - \quad 0.00 \\  \hline  52,000.00  \end{array}  $	Not applicable

**Vertex Payroll Tax Calculation Guide for the United States  
Federal**

United States Federal Withholding Tax Regular Wages Only Cumulative Method Calculation Example				
Step	Action	Result	2020 Form W-4	Pre-2020 Form W-4
7	Subtract the standard deduction. Standard deduction: 12,900.00  <i><b>Note:</b> The standard deduction is 0 if the Form W-4 Step 2 check box is selected. Use the Step 2 Check Box Selected withholding tables to calculate the tax.</i>	Annual taxable wages	52,000.00 - 12,900.00 ----- 39,100.00	Not applicable
8	Compute the annual federal tax using the standard tax table. Married: Line 3	Annual federal tax	39,100.00 - 16,300.00 ----- 22,800.00 x 0.10 ----- 2,280.00 + 0.00 ----- 2,280.00	34,800.00 - 16,300.00 ----- 18,500.00 x 0.10 ----- 1,850.00 + 0.00 ----- 1,850.00
9	Divide the annual federal tax by the annual number of pay periods.	Preliminary federal tax on annual gross wages	2,280.00 / 52 ----- 43.85	1,850.00 / 52 ----- 35.58
10	Subtract the tax credit amount from Form W-4 Step 3.  <i><b>Note:</b> The tax credit amount is divided by the number of pay periods to determine the pay period tax credit.</i>	Preliminary federal tax for the pay period	43.85 - 0.00 ----- 43.85	Not applicable
11	Multiply by the current pay period number.	Federal tax to date	43.85 x 10 ----- 438.50	35.58 x 10 ----- 355.80
12	Subtract the year-to-date tax amount.	Federal tax for the pay period	438.50 - 394.65 ----- 43.85	355.80 - 320.22 ----- 35.58

*Vertex Payroll Tax Calculation Guide for the United States  
Federal*

## United States Federal Withholding Tax Regular and Supplemental Wages Cumulative Method Calculation Example

This calculation example is based on the following filing statuses:

- 2020 Form W-4: Married Filing Jointly
- Pre-2020 Form W-4: Married with four allowances

The employee earns \$1,000 per week with a current bonus of \$5,000. This is the 10th pay period of the year.

United States Federal Withholding Tax Regular and Supplemental Wages Cumulative Method Calculation Example				
Step	Action	Result	2020 Form W-4	Pre-2020 Form W-4
<b>1</b>	Add regular, supplemental, and year-to-date wages.	Total gross wages	$  \begin{array}{r}  1,000.00 \\  5,000.00 \\  + \quad 9,000.00 \\  \hline  15,000.00  \end{array}  $	$  \begin{array}{r}  1,000.00 \\  5,000.00 \\  + \quad 9,000.00 \\  \hline  15,000.00  \end{array}  $
<b>2</b>	Divide by the current pay period number.	Average gross wages	$  \begin{array}{r}  15,000.00 \\  / \quad 10 \\  \hline  1,500.00  \end{array}  $	$  \begin{array}{r}  15,000.00 \\  / \quad 10 \\  \hline  1,500.00  \end{array}  $
<b>3</b>	Multiply by the annual number of pay periods.	Annual gross wages	$  \begin{array}{r}  1,500.00 \\  \times \quad 52 \\  \hline  78,000.00  \end{array}  $	$  \begin{array}{r}  1,500.00 \\  \times \quad 52 \\  \hline  78,000.00  \end{array}  $
<b>4</b>	Subtract the withholding allowance amount.  Withholding amount, per allowance: 4,300.00	Annual taxable wages pre-2020 W-4	Not applicable	$  \begin{array}{r}  78,000.00 \\  - \quad 17,200.00 \\  \hline  60,800.00  \end{array}  $
<b>5</b>	Add the other income amount from Form W-4 Step 4a.	Annual wages including other income	$  \begin{array}{r}  78,000.00 \\  + \quad 0.00 \\  \hline  78,000.00  \end{array}  $	Not applicable
<b>6</b>	Subtract the other (non-standard) deduction amount from Form W-4 Step 4b.	Annual wages minus other deductions	$  \begin{array}{r}  78,000.00 \\  - \quad 0.00 \\  \hline  78,000.00  \end{array}  $	Not applicable

**Vertex Payroll Tax Calculation Guide for the United States  
Federal**

<b>United States Federal Withholding Tax Regular and Supplemental Wages Cumulative Method Calculation Example</b>				
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>2020 Form W-4</b>	<b>Pre-2020 Form W-4</b>
<b>7</b>	Subtract the standard deduction. Standard deduction: 12,900.00  <i><b>Note:</b> The standard deduction is 0 if the Form W-4 Step 2 check box is selected. Use the Step 2 Check Box Selected withholding tables to calculate the tax.</i>	Annual taxable wages 2020 W-4	78,000.00 - 12,900.00 ----- 65,100.00	Not applicable
<b>8</b>	Compute the annual federal tax using the standard tax table.  Married: Line 3	Annual federal tax	65,100.00 - 39,500.00 ----- 25,600.00 x 0.12 ----- 3,072.00 + 2,320.00 ----- 5,392.00	60,800.00 - 39,500.00 ----- 21,300.00 x 0.12 ----- 2,556.00 + 2,320.00 ----- 4,876.00
<b>9</b>	Divide the annual federal tax by the annual number of pay periods.	Federal tax on annual gross wages	5,392.00 / 52 ----- 103.69	4,876.00 / 52 ----- 93.77
<b>10</b>	Subtract the tax credit amount from Form W-4 Step 3.  <i><b>Note:</b> The tax credit amount is divided by the number of pay periods to determine the pay period tax credit.</i>	Preliminary federal tax for the pay period	103.69 - 0.00 ----- 103.69	Not applicable
<b>11</b>	Multiply by the current pay period number.	Federal tax to date	103.69 x 10 ----- 1,036.90	93.77 x 10 ----- 937.70
<b>12</b>	Subtract the year-to-date tax amount.	Federal tax for the pay period	1,036.90 - 394.65 ----- 642.25	937.70 - 320.22 ----- 617.48

## United States Federal Withholding Tax Regular and Supplemental Wages Tiered Flat Rate Combined Method Calculation Example

This calculation example is based on the following filing statuses:

- 2020 Form W-4: Married Filing Jointly
- Pre-2020 Form W-4: Married with four allowances

United States Federal Withholding Tax Regular and Supplemental Wages Tiered Flat Rate Combined Method Calculation Example				
Step	Action	Result	2020 Form W-4	Pre-2020 Form W-4
<b>Regular Wages</b>				
1	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
2	Subtract the withholding allowance amount.  Withholding amount, per allowance: 4,300.00	Annual taxable wages pre-2020 W-4	Not applicable	$\begin{array}{r} 52,000.00 \\ - \quad 17,200.00 \\ \hline 34,800.00 \end{array}$
3	Add the other income amount from Form W-4 Step 4a.	Annual wages including other income	$\begin{array}{r} 52,000.00 \\ + \quad 0.00 \\ \hline 52,000.00 \end{array}$	Not applicable
4	Subtract the other (non-standard) deduction amount from Form W-4 Step 4b.	Annual taxable wages minus other deductions	$\begin{array}{r} 52,000.00 \\ + \quad 0.00 \\ \hline 52,000.00 \end{array}$	Not applicable
5	Subtract the standard deduction. Standard deduction: 12,900.00  <i>Note: The standard deduction is 0 if the Form W-4 Step 2 check box is selected. Use the Step 2 Check Box Selected withholding tables to calculate the tax.</i>	Annual taxable wages 2020 W-4	$\begin{array}{r} 52,000.00 \\ - \quad 12,900.00 \\ \hline 39,100.00 \end{array}$	Not applicable

**Vertex Payroll Tax Calculation Guide for the United States  
Federal**

<b>United States Federal Withholding Tax Regular and Supplemental Wages Tiered Flat Rate Combined Method Calculation Example</b>				
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>2020 Form W-4</b>	<b>Pre-2020 Form W-4</b>
<b>6</b>	<p>Compute the annual federal tax using the standard tax table.</p> <p>Married: Line 3</p>	Annual federal tax	$\begin{array}{r} 39,100.00 \\ - 16,300.00 \\ \hline 22,800.00 \\ \times 0.10 \\ \hline 2,280.00 \\ + 0.00 \\ \hline 2,280.00 \end{array}$	$\begin{array}{r} 34,800.00 \\ - 16,300.00 \\ \hline 18,500.00 \\ \times 0.10 \\ \hline 1,850.00 \\ + 0.00 \\ \hline 1,850.00 \end{array}$
<b>7</b>	Divide the annual federal tax by the annual number of pay periods.	Preliminary federal tax for the pay period	$\begin{array}{r} 2,280.00 \\ / 52.00 \\ \hline 43.85 \end{array}$	$\begin{array}{r} 1,850.00 \\ / 52.00 \\ \hline 35.58 \end{array}$
<b>8</b>	<p>Subtract the tax credit amount from Form W-4 Step 3.</p> <p><i>Note: The tax credit amount is divided by the number of pay periods to determine the pay period tax credit.</i></p>	Federal tax on regular wages for the pay period	$\begin{array}{r} 43.85 \\ - 0 \\ \hline 43.85 \end{array}$	Not applicable
<b>Supplemental Wages</b>				
<b>9</b>	Multiply supplemental wages by the federal supplemental tax rate of 22%.	Federal tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times 0.22 \\ \hline 1,100.00 \end{array}$	$\begin{array}{r} 5,000.00 \\ \times 0.22 \\ \hline 1,100.00 \end{array}$
<b>10</b>	Add the tax on regular wages and the tax on supplemental wages.	Federal tax for the pay period	$\begin{array}{r} 1,100.00 \\ + 43.85 \\ \hline 1,143.85 \end{array}$	$\begin{array}{r} 1,100.00 \\ + 35.58 \\ \hline 1,135.58 \end{array}$

## United States Federal Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on the following filing statuses:

- 2020 Form W-4: Married Filing Jointly
- Pre-2020 Form W-4: Married with four allowances

United States Federal Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example				
Step	Action	Result	2020 Form W-4	Pre-2020 Form W-4
1	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
2	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
3	Subtract the withholding allowance amount.  Withholding amount, per allowance: 4,300.00	Annual taxable wages pre-2020 W-4	Not applicable	$\begin{array}{r} 312,000.00 \\ - \quad 17,200.00 \\ \hline 294,800.00 \end{array}$
4	Add the other income amount from Form W-4 Step 4a.	Annual wages including other income	$\begin{array}{r} 312,000.00 \\ + \quad 0.00 \\ \hline 312,000.00 \end{array}$	Not applicable
5	Subtract the other (non-standard) deduction amount from Form W-4 Step 4b.	Annual wages minus other deductions	$\begin{array}{r} 312,000.00 \\ - \quad 0.00 \\ \hline 312,000.00 \end{array}$	Not applicable
6	Subtract the standard deduction. Standard deduction: 12,900.00  <i>Note: The standard deduction is 0 if the Form W-4 Step 2 check box is selected. Use the Step 2 Check Box Selected withholding tables to calculate the tax.</i>	Annual taxable wages 2020 W-4	$\begin{array}{r} 312,000.00 \\ - \quad 12,900.00 \\ \hline 299,100.00 \end{array}$	Not applicable

**Vertex Payroll Tax Calculation Guide for the United States  
Federal**

<b>United States Federal Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>				
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>2020 Form W-4</b>	<b>Pre-2020 Form W-4</b>
<b>7</b>	<p>Compute the annual federal tax using the standard tax table.</p> <p>Married: Line 6</p>	Annual federal tax	$  \begin{array}{r}  299,100.00 \\  - \quad 217,350.00 \\  \hline  81,750.00 \\  \times \quad 0.24 \\  \hline  19,620.00 \\  + \quad 34,337.00 \\  \hline  53,957.00  \end{array}  $	$  \begin{array}{r}  294,800.00 \\  - \quad 217,350.00 \\  \hline  77,450.00 \\  \times \quad 0.24 \\  \hline  18,588.00 \\  + \quad 34,337.00 \\  \hline  52,925.00  \end{array}  $
<b>8</b>	Divide the annual federal tax by the annual number of pay periods.	Preliminary federal tax for the pay period	$  \begin{array}{r}  53,957.00 \\  / \quad 52 \\  \hline  1,037.63  \end{array}  $	$  \begin{array}{r}  52,925.00 \\  / \quad 52 \\  \hline  1,017.79  \end{array}  $
<b>9</b>	<p>Subtract the tax credit amount from Form W-4 Step 3.</p> <p><b>Note:</b> The tax credit amount is divided by the number of pay periods to determine the pay period tax credit.</p>	Federal tax for the pay period	$  \begin{array}{r}  1,037.63 \\  - \quad 0.00 \\  \hline  1,037.63  \end{array}  $	Not applicable



## United States Federal Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on the following filing statuses:

- 2020 Form W-4: Married Filing Jointly
- Pre-2020 Form W-4: Married with four allowances

For this example, regular wages are \$500 and period-to-date wages are \$450.

United States Federal Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages				
Step	Action	Result	2020 Form W-4	Pre-2020 Form W-4
1	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
2	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
3	Subtract the withholding allowance amount.  Withholding amount, per allowance: 4,300.00	Annual taxable wages pre-2020 W-4	Not applicable	$\begin{array}{r} 49,400.00 \\ - \quad 17,200.00 \\ \hline 32,200.00 \end{array}$
4	Add the other income amount from Form W-4 Step 4a.	Annual wages including other income	$\begin{array}{r} 49,400.00 \\ + \quad 0.00 \\ \hline 49,400.00 \end{array}$	Not applicable
5	Subtract the other (non-standard) deduction amount from Form W-4 Step 4b.	Annual wages minus other deductions	$\begin{array}{r} 49,400.00 \\ - \quad 0.00 \\ \hline 49,400.00 \end{array}$	Not applicable
6	Subtract the standard deduction.  Standard deduction: 12,900.00  <i>Note: The standard deduction is 0 if the Form W-4 Step 2 check box is selected. Use the Step 2 Check Box Selected withholding tables to calculate the tax.</i>	Annual taxable wages 2020 W-4	$\begin{array}{r} 49,400.00 \\ - \quad 12,900.00 \\ \hline 36,500.00 \end{array}$	Not applicable

**Vertex Payroll Tax Calculation Guide for the United States  
Federal**

<b>United States Federal Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>				
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>2020 Form W-4</b>	<b>Pre-2020 Form W-4</b>
<b>7</b>	<p>Compute the annual federal tax using the standard tax table.</p> <p>Married: Line 3</p>	Annual federal tax	$\begin{array}{r} 36,500.00 \\ - 16,300.00 \\ \hline 20,200.00 \\ \times 0.10 \\ \hline 2,020.00 \\ + 0.00 \\ \hline 2,020.00 \end{array}$	$\begin{array}{r} 32,200.00 \\ - 16,300.00 \\ \hline 15,900.00 \\ \times 0.10 \\ \hline 1,590.00 \\ + 0.00 \\ \hline 1,590.00 \end{array}$
<b>8</b>	Divide the annual federal tax by the annual number of pay periods.	Preliminary amount of federal tax for the multiple pays within the pay period	$\begin{array}{r} 2,020.00 \\ / 52 \\ \hline 38.85 \end{array}$	$\begin{array}{r} 1,590.00 \\ / 52 \\ \hline 30.58 \end{array}$
<b>9</b>	<p>Subtract the tax credit amount from Form W-4 Step 3.</p> <p><i>Note: The tax credit amount is divided by the number of pay periods to determine the pay period tax credit.</i></p>	Total amount of federal tax for the multiple pays within the pay period	$\begin{array}{r} 38.85 \\ - 0.00 \\ \hline 38.85 \end{array}$	Not applicable
<b>10</b>	Subtract the period-to-date tax amount.	Federal tax for the additional pay within the pay period	$\begin{array}{r} 38.85 \\ - 0.00 \\ \hline 38.85 \end{array}$	$\begin{array}{r} 30.58 \\ - 0.00 \\ \hline 30.58 \end{array}$

## United States Federal Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on the following filing statuses:

- 2020 Form W-4: Married Filing Jointly
- Pre-2020 Form W-4: Married with four allowances

United States Federal Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example				
Step	Action	Result	2020 Form W-4	Pre-2020 Form W-4
1	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + 5,000.00 \\ \hline 6,000.00 \end{array}$	$\begin{array}{r} 1,000.00 \\ + 5,000.00 \\ \hline 6,000.00 \end{array}$
2	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times 52 \\ \hline 312,000.00 \end{array}$	$\begin{array}{r} 6,000.00 \\ \times 52 \\ \hline 312,000.00 \end{array}$
3	Subtract the withholding allowance amount.  Withholding amount, per allowance: 4,300.00	Annual taxable wages pre-2020 W-4	Not applicable	$\begin{array}{r} 312,000.00 \\ - 17,200.00 \\ \hline 294,800.00 \end{array}$
4	Add the other income amount from Form W-4 Step 4a.	Annual wages including other income	$\begin{array}{r} 312,000.00 \\ + 0.00 \\ \hline 312,000.00 \end{array}$	Not applicable
5	Subtract the other (non-standard) deduction amount from Form W-4 Step 4b.	Annual wages minus other deductions	$\begin{array}{r} 312,000.00 \\ - 0.00 \\ \hline 312,000.00 \end{array}$	Not applicable
6	Subtract the standard deduction. Standard deduction: 12,900.00  <i>Note: The standard deduction is 0 if the Form W-4 Step 2 check box is selected. Use the Step 2 Check Box Selected withholding tables to calculate the tax.</i>	Annual taxable wages 2020 W-4	$\begin{array}{r} 312,000.00 \\ - 12,900.00 \\ \hline 299,100.00 \end{array}$	Not applicable

**Vertex Payroll Tax Calculation Guide for the United States  
Federal**

United States Federal Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example				
Step	Action	Result	2020 Form W-4	Pre-2020 Form W-4
7	Compute the annual federal tax using the standard tax table.  Married: Line 6	Annual federal tax	$  \begin{array}{r}  299,100.00 \\  - \quad 217,350.00 \\  \hline  81,750.00 \\  \times \quad 0.24 \\  \hline  19,620.00 \\  + \quad 34,337.00 \\  \hline  53,957.00  \end{array}  $	$  \begin{array}{r}  294,800.00 \\  - \quad 217,350.00 \\  \hline  77,450.00 \\  \times \quad 0.24 \\  \hline  18,588.00 \\  + \quad 34,337.00 \\  \hline  52,925.00  \end{array}  $
8	Divide the annual federal tax by the annual number of pay periods.	Preliminary federal tax for the pay period	$  \begin{array}{r}  53,957.00 \\  / \quad 52 \\  \hline  1,037.63  \end{array}  $	$  \begin{array}{r}  52,925.00 \\  / \quad 52 \\  \hline  1,017.79  \end{array}  $
9	Subtract the tax credit amount from Form W-4 Step 3.  <i>Note: The tax credit amount is divided by the number of pay periods to determine the pay period tax credit.</i>	Federal tax for the pay period minus the tax credit	$  \begin{array}{r}  1,037.63 \\  - \quad 0.00 \\  \hline  1,037.63  \end{array}  $	Not applicable
10	Subtract the previous pay period's tax amount.	Federal tax for the pay period	$  \begin{array}{r}  1,037.63 \\  - \quad 43.85 \\  \hline  993.78  \end{array}  $	$  \begin{array}{r}  1,017.79 \\  - \quad 35.58 \\  \hline  982.21  \end{array}  $

**United States Federal  
Withholding Tax Supplemental Wages Only  
Tiered Flat Rate Method Calculation Example**

<b>United States Federal Withholding Tax Supplemental Wages Only Tiered Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the federal supplemental tax rate of 22% <sup>1</sup> .	Federal tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.22 \\ \hline 1,100.00 \end{array}$

1. If a supplemental wage payment, together with other supplemental wage payments made to the employee during the calendar year, exceeds \$1 million, the excess is subject to withholding at 37%.

## United States Federal Withholding Tax Supplemental Wages Only Cumulative Method Calculation Example

This calculation example is based on the following filing statuses:

- 2020 Form W-4: Married Filing Jointly
- Pre-2020 Form W-4: Married with four allowances

The employee earns \$1,000 per week with a current bonus of \$5,000. This is the 10th pay period of the year.

United States Federal Withholding Tax Supplemental Wages Only Cumulative Method Calculation Example				
Step	Action	Result	2020 Form W-4	Pre-2020 Form W-4
<b>1</b>	Add supplemental and year-to-date wages.	Total gross wages	$\begin{array}{r} 5,000.00 \\ + \quad 9,000.00 \\ \hline 14,000.00 \end{array}$	$\begin{array}{r} 5,000.00 \\ + \quad 9,000.00 \\ \hline 14,000.00 \end{array}$
<b>2</b>	Divide by the current pay period number.	Average gross wages	$\begin{array}{r} 14,000.00 \\ / \quad \quad 10 \\ \hline 1,400.00 \end{array}$	$\begin{array}{r} 14,000.00 \\ / \quad \quad 10 \\ \hline 1,400.00 \end{array}$
<b>3</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,400.00 \\ \times \quad \quad 52 \\ \hline 72,800.00 \end{array}$	$\begin{array}{r} 1,400.00 \\ \times \quad \quad 52 \\ \hline 72,800.00 \end{array}$
<b>4</b>	Subtract the withholding allowance amount.  Withholding amount, per allowance:           4,300.00	Annual taxable wages pre-2020 W-4	Not applicable	$\begin{array}{r} 72,800.00 \\ - \quad 17,200.00 \\ \hline 55,600.00 \end{array}$
<b>5</b>	Add the other income amount from Form W-4 Step 4a.	Annual wages including other income	$\begin{array}{r} 72,800.00 \\ + \quad \quad 0.00 \\ \hline 72,800.00 \end{array}$	Not applicable
<b>6</b>	Subtract the other (non-standard) deduction amount from Form W-4 Step 4b.	Annual wages minus other deductions	$\begin{array}{r} 72,800.00 \\ - \quad \quad 0.00 \\ \hline 72,800.00 \end{array}$	Not applicable

**Vertex Payroll Tax Calculation Guide for the United States  
Federal**

United States Federal Withholding Tax Supplemental Wages Only Cumulative Method Calculation Example				
Step	Action	Result	2020 Form W-4	Pre-2020 Form W-4
7	Subtract the standard deduction. Standard deduction:           12,900.00  <i><b>Note:</b> The standard deduction is 0 if the Form W-4 Step 2 check box is selected. Use the Step 2 Check Box Selected withholding tables to calculate the tax.</i>	Annual taxable wages 2020 W-4	72,800.00 -   12,900.00 ----- 59,900.00	Not applicable
8	Compute the annual federal tax using the standard tax table.  Married: Line 3	Annual federal tax	59,900.00 -   39,500.00 ----- 20,400.00 x           0.12 ----- 2,448.00 +   2,320.00 ----- 4,768.00	55,600.00 -   39,500.00 ----- 16,100.00 x           0.12 ----- 1,932.00 +   2,320.00 ----- 4,252.00
9	Divide the annual federal tax by the annual number of pay periods.	Preliminary federal tax for the pay period	4,768.00 /           52 ----- 91.6923	4,252.00 /           52 ----- 81.7692
10	Subtract the tax credit amount from Form W-4 Step 3.  <i><b>Note:</b> The tax credit amount is divided by the number of pay periods to determine the pay period tax credit.</i>	Tax owed to date	91.6923 -           0 ----- 91.6923	Not applicable
11	Multiply by the current pay period number.	Federal tax to date	91.6923 x           10 ----- 916.92	81.7692 x           10.00 ----- 817.69
12	Subtract the year-to-date tax amount.	Federal tax for the pay period	916.92 -   394.65 ----- 522.27	817.69 -   320.22 ----- 497.47

*Vertex Payroll Tax Calculation Guide for the United States  
Federal*

**2020 Form W-4 United States Federal  
Withholding Tax Rate Tables**

<b>Standard Withholding Rate Schedule</b>					
<b>Single or Married Filing Separately</b>					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	6,000.00	0.00	0.00%	0.00
2		17,600.00	0.00	10.00%	6,000.00
3		53,150.00	1,160.00	12.00%	17,600.00
4		106,525.00	5,426.00	22.00%	53,150.00
5		197,950.00	17,168.50	24.00%	106,525.00
6		249,725.00	39,110.50	32.00%	197,950.00
7		615,350.00	55,678.50	35.00%	249,725.00
8	Over	615,350.00	183,647.25	37.00%	615,350.00

<b>Married Filing Jointly</b>					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	16,300.00	0.00	0.00%	0.00
2		39,500.00	0.00	10.00%	16,300.00
3		110,600.00	2,320.00	12.00%	39,500.00
4		217,350.00	10,852.00	22.00%	110,600.00
5		400,200.00	34,337.00	24.00%	217,350.00
6		503,750.00	78,221.00	32.00%	400,200.00
7		747,500.00	111,357.00	35.00%	503,750.00
8	Over	747,500.00	196,669.50	37.00%	747,500.00

<b>Head of Household</b>					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	13,300.00	0.00	0.00%	0.00
2		29,850.00	0.00	10.00%	13,300.00
3		76,400.00	1,655.00	12.00%	29,850.00
4		113,800.00	7,241.00	22.00%	76,400.00
5		205,250.00	15,469.00	24.00%	113,800.00
6		257,000.00	37,417.00	32.00%	205,250.00
7		622,650.00	53,977.00	35.00%	257,000.00
8	Over	622,650.00	181,954.50	37.00%	622,650.00



**Vertex Payroll Tax Calculation Guide for the United States  
Federal**

<b>Step 2 Checkbox Withholding Rate Schedule</b>					
<b>Single or Married Filing Separately</b>					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	7,300.00	0.00	0.00%	0.00
2		13,100.00	0.00	10.00%	7,300.00
3		30,875.00	580.00	12.00%	13,100.00
4		57,563.00	2,713.00	22.00%	30,875.00
5		103,275.00	8,584.25	24.00%	57,563.00
6		129,163.00	19,555.25	32.00%	103,275.00
7		311,975.00	27,839.25	35.00%	129,163.00
8	Over	311,975.00	91,823.63	37.00%	311,975.00

<b>Married Filing Jointly</b>					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	14,600.00	0.00	0.00%	0.00
2		26,200.00	0.00	10.00%	14,600.00
3		61,750.00	1,160.00	12.00%	26,200.00
4		115,125.00	5,426.00	22.00%	61,750.00
5		206,550.00	17,168.50	24.00%	115,125.00
6		258,325.00	39,110.50	32.00%	206,550.00
7		380,200.00	55,678.50	35.00%	258,325.00
8	Over	380,200.00	98,334.75	37.00%	380,200.00

<b>Head of Household</b>					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	10,950.00	0.00	0.00%	0.00
2		19,225.00	0.00	10.00%	10,950.00
3		42,500.00	827.50	12.00%	19,225.00
4		61,200.00	3,620.50	22.00%	42,500.00
5		106,925.00	7,734.50	24.00%	61,200.00
6		132,800.00	18,708.50	32.00%	106,925.00
7		315,625.00	26,988.50	35.00%	132,800.00
8	Over	315,625.00	90,977.25	37.00%	315,625.00

## United States Federal Insurance Contribution Act (FICA) Summary

Old Age, Survivors and Disability Insurance (Social Security)		
	Employer	Employee
<b>Wage Base</b>	168,600 or when employee meets the wage base, whichever is lower. <sup>1</sup>	168,600
<b>Rates</b>	6.20%	6.20%
	Pay Type	Calculation Methods
<b>Calculation Methods</b>	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> </ul>
Medicare Hospital Insurance		
<b>Wage Base</b>	Has been eliminated	
<b>Rates</b>	<b>Employer</b> 1.45%	<b>Employee</b> <sup>2</sup> <ul style="list-style-type: none"> <li>• 1.45% Up to \$200,000</li> <li>• 2.35% Over \$200,000.00</li> </ul>
	Pay type	Calculation Methods
<b>Calculation Methods</b>	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• Flat Rate (default)</li> </ul>

<sup>1</sup> Use forms functionality (SOCIALSECURITY.FFCRA\_ELIGIBLE) to continue tracking a separate wage base for employer Social Security, independent of employee wages.

<sup>2</sup> Pass wage and tax amounts from a predecessor employer in the following fields:

- eVprtGrSIDPriorState
- eVprtGrSIDPriorStateSup
- eVprtTaxAmtIDPriorState
- eVprtTaxAmtIDPriorStateSup

**Vertex Payroll Tax Calculation Guide for the United States  
Federal**

## United States Federal Insurance Contribution Act (FICA) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Taxable		





## United States Federal Federal Unemployment Tax Act (FUTA) Summary

FUTA Act Summary			
<b>Wage Base</b>	7,000.00		
<b>Rates</b>	<b>Employer Gross</b>	6.00%	<b>Employee</b> Not applicable
<b>Employer</b>	<b>Maximum Credit</b>	5.40%	<b>Net Rate</b> 0.60%
<b>Calculation Methods</b>	<b>Pay type</b>		<b>Calculation Methods</b>
	All Pay Types		<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> </ul>

**Vertex Payroll Tax Calculation Guide for the United States  
Federal**

## United States Federal Federal Unemployment Tax Act (FUTA) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Federal**

## United States Federal Federal Unemployment Tax Act (FUTA) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

<b>Alternate Compensation</b>			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Exempt
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable	Severance Pay	Taxable
Golden Parachute	Taxable		
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>4</sup>
<b>Sick pay</b>			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250
2. Exempt up to a monthly limit of \$315
3. This plan is referring to nonqualified stock options.
4. Exempt up to a monthly limit of \$315



## **United States Federal Disability Insurance Summary**

<b>Federal Disability Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Employer Rate</b>	Not applicable	<b>Employee Rate</b>	Not applicable

## United States Federal Railroad Retirement Taxes Summary

Tier I			
<b>Wage Base</b>	168,600.00		
<b>Employer Rate</b>	6.20%	<b>Employee Rate</b>	6.20%
<b>Calculation methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>	
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> </ul>	

Medicare			
<b>Wage Base</b>	Has been eliminated		
<b>Employer Rate</b>	1.45%	<b>Employee Rate<sup>1</sup></b>	<ul style="list-style-type: none"> <li>• 1.45% Up to \$200,000.00</li> <li>• 2.35% Over \$200,000.00</li> </ul>
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>	
	All Pay Types	Flat Rate (default)	

Tier II			
<b>Wage Base</b>	125,100.00		
<b>Employer Rate</b>	13.1%	<b>Employee Rate</b>	4.9%
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>	
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> </ul>	

RUIA			
<b>Wage Base</b>	\$1,985.00 per month		
<b>Employer Rate</b>	0.65% - 12%	<b>Employee Rate</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>	
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> </ul>	

<sup>1</sup> Pass wage and tax amounts from a predecessor employer in the following fields:

- eVprtGrsIDPriorState
- eVprtGrsIDPriorStateSup
- eVprtTaxAmtIDPriorState
- eVprtTaxAmtIDPriorStateSup

**Vertex Payroll Tax Calculation Guide for the United States  
Federal**

## United States Federal Railroad Retirement Taxes Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Federal**

## United States Federal Railroad Retirement Taxes Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Exempt
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
		409A Distribution	Exempt
Educational Assistance (Job-Related)	Exempt	Qualified Parking	Exempt <sup>2</sup>
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>		
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Taxable	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>4</sup>
<b>Sick pay</b>			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable
<b>Railroad Tier 1</b>			
Emergency Paid Sick Leave EE	Taxable	Expanded Family and Medical Leave EE	Taxable
Emergency Paid Sick Leave ER	Exempt	Expanded Family and Medical Leave ER	Exempt

1. Exempt up to a limit of \$5,250
2. Exempt up to a monthly limit of \$315
3. This plan is referring to nonqualified stock options.
4. Exempt up to a monthly limit of \$315

## United States Federal Railroad Medicare Tier I Withholding Tax Flat Rate Method Calculation Example

United States Federal Railroad Medicare Tier I Withholding Tax Flat Rate Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Multiply wages by the tax rate of:  <div style="display: flex; justify-content: space-between; margin-left: 40px;"> <span>1.45%</span> <span>up to \$200,000</span> </div> <div style="display: flex; justify-content: space-between; margin-left: 40px;"> <span>2.35%</span> <span>over \$200,000</span> </div>	Subtotal	For wages of \$202,000:  <div style="text-align: right; margin-right: 20px;">                         200,000.00                          x           1.45%  <hr style="width: 100px; margin: 0 auto;"/>                         2,900.00                           2,000.00                          x           2.35%  <hr style="width: 100px; margin: 0 auto;"/>                         47.00                     </div>
<b>2</b>	Add the results.	Federal tax for the pay period	<div style="text-align: right; margin-right: 20px;">                         2,900.00                          +           47.00  <hr style="width: 100px; margin: 0 auto;"/>                         2,947.00                     </div>

# Alabama Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	7
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	9
State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	11
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	13
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	14
State Withholding Tax Standard Deduction Table	16
State Withholding Tax Rate Tables	17
State Unemployment Insurance (SUI) Summary	18
State Unemployment Tax Employment Security Assessment Summary	21
State Disability Insurance (SDI) Summary	22
Employer Miscellaneous Tax Construction Fee Summary	23
Local Withholding Tax Summary	26
Local Withholding Tax Calculation Example	29
Local Withholding Tax Rate Table	30

## State Withholding Tax Summary

Alabama State Withholding Tax Summary			
<b>Basis of tax</b>	Gross income earned in the calendar year <sup>1</sup>		
<b>Calculation Methods</b>	<b>Pay type</b>	<b>Calculation methods</b>	
	Regular Only	Annualized (default)	
	Regular and Supplemental	<ul style="list-style-type: none"> <li>• Flat Rate Combined</li> <li>• Concurrent Aggregation (default)</li> </ul>	
	Supplemental Only	<ul style="list-style-type: none"> <li>• Previous Aggregation</li> <li>• Flat Rate (default)</li> </ul>	
<b>Reciprocity</b>	<ul style="list-style-type: none"> <li>• No reciprocity agreements are in effect. However, Alabama does not require withholding from Alabama residents working in other states that collect withholding tax.</li> <li>• Alabama withholding is required from Alabama residents working in other states that do not collect withholding tax.</li> <li>• When Non-Residency Certificate (pNRCertif) is set to false and Alabama residents work in a state that requires state tax to be withheld, then the Alabama withholding will be reduced by work state withholding.</li> <li>• Alabama withholding is required from non-residents working in Alabama.</li> </ul>		
<b>Jurisdiction Interaction Treatment</b>	Eliminate the resident tax if the work tax imposes a withholding tax on non-residents. Accumulate wages only if tax is withheld. <i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 7.</i>		
<b>Valid Filing Statuses and Personal Exemption Amounts</b>	<b>Code</b>	<b>Description</b>	<b>Exemption</b>
	S	Single claiming full personal exemption, or married, or head of family claiming exemption for self only	1,500.00
	M	Married claiming exemption for both spouses	3,000.00
	H	Head of family	3,000.00
	O	Claiming no personal exemptions	
	MS	Married filing separately claiming exemption	1,500.00
<b>Dependent Deduction, per dependent, excluding spouse</b>	<b>Annual Gross Wages</b>		<b>Deduction</b>
	<b>From</b>	<b>To</b>	
	0.00	50,000.00	1,000.00
	50,000.00	100,000.00	500.00
	100,000.00		300.00

<sup>1</sup> January 1, 2024 through June 30th, 2025, qualified Alabama overtime is exempt from Alabama State Income tax. You must pass in the EXEMPTION.OVERTIME\_PAY form to indicate the value of qualifying Alabama exempt overtime pay. Please refer to the Forms Guide for additional information.

**Vertex Payroll Tax Calculation Guide for the United States  
Alabama**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		



**Vertex Payroll Tax Calculation Guide for the United States  
Alabama**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of M: Married Claiming Personal Exemption for Both Spouses, with two dependents.

Alabama State Withholding Tax Regular Wages Only Annualized Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$  \begin{array}{r}  1,000.00 \\  \times \quad 52 \\  \hline  52,000.00  \end{array}  $
<b>2</b>	Subtract the standard deduction. Filing status: M <span style="float: right;">5,000.00</span> Standard Deduction Table - line 21	Wages minus the standard deduction	$  \begin{array}{r}  52,000.00 \\  - \quad 5,000.00 \\  \hline  47,000.00  \end{array}  $
<b>3</b>	Subtract the annual federal withholding tax. <sup>1</sup> <i>Note: Federal withholding tax calculation is based on four allowances claimed on Form W-4.</i>  Annual federal withholding tax (Source – Circular E): a) $4 \times 4,300.00 = 17,200.00$ b) $52,000.00 - 17,200.00 = 34,800.00$ c) $[(34,800.00 - 16,300.00) \times 0.10] + 0.00 = 1,850.00$	Wages minus federal withholding	$  \begin{array}{r}  47,000.00 \\  - \quad 1,850.00 \\  \hline  45,150.00  \end{array}  $
<b>4</b>	Subtract the personal exemption. Filing status: M <span style="float: right;">3,000.00</span>	Wages minus the personal exemption	$  \begin{array}{r}  45,150.00 \\  - \quad 3,000.00 \\  \hline  42,150.00  \end{array}  $
<b>5</b>	Subtract the dependent deduction. Annual gross wages: <span style="float: right;">\$52,000.00</span> $500 \times 2 = 1,000.00$	Annual taxable wages	$  \begin{array}{r}  42,150.00 \\  - \quad 1,000.00 \\  \hline  41,150.00  \end{array}  $

**Vertex Payroll Tax Calculation Guide for the United States  
Alabama**

<b>Alabama State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>6</b>	Compute the annual state tax using the tax rate table. Filing Status            M Line                        3	Annual state tax	$  \begin{array}{r}  41,150.00 \\  - \quad 6,000.00 \\  \hline  35,150.00 \\  \times \quad 0.05 \\  \hline  1,757.50 \\  + \quad 220.00 \\  \hline  1,977.50  \end{array}  $
<b>7</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$  \begin{array}{r}  1,977.50 \\  / \quad 52 \\  \hline  38.03  \end{array}  $

1. Annual federal withholding tax computed using the annualized method.

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of M: Married Claiming Personal Exemption for Both Spouses, with two dependents.

Alabama State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the standard deduction. Filing status: M Standard Deduction Table - line 21	Wages minus the standard deduction	$\begin{array}{r} 312,000.00 \\ - 5,000.00 \\ \hline 307,000.00 \end{array}$
<b>4</b>	Subtract the annual federal withholding tax. <sup>1</sup> <i>Note: Federal withholding tax calculation is based on four allowances claimed on Form W-4.</i>  Annual federal withholding tax (Source – Circular E): a) $4 \times 4,300.00 = 17,200.00$ b) $312,000.00 - 17,200.00 = 294,800.00$ c) $[(294,800.00 - 217,350.00) \times 0.24] + 34,337.00 = 52,925.00$	Wages minus federal withholding	$\begin{array}{r} 307,000.00 \\ - 52,925.00 \\ \hline 254,075.00 \end{array}$
<b>5</b>	Subtract the personal exemption. Filing status: M	Wages minus the personal exemption	$\begin{array}{r} 254,075.00 \\ - 3,000.00 \\ \hline 251,075.00 \end{array}$
<b>6</b>	Subtract the dependent deduction. Annual gross wages: \$312,000.00 $300 \times 2 = 600.00$	Annual taxable wages	$\begin{array}{r} 251,075.00 \\ - 600.00 \\ \hline 250,475.00 \end{array}$

**Vertex Payroll Tax Calculation Guide for the United States  
Alabama**

<b>Alabama State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>7</b>	Compute the annual state tax using the tax rate table. Filing Status      M Line                    3	Annual state tax	$  \begin{array}{r}  250,475.00 \\  - \quad 6,000.00 \\  \hline  244,475.00 \\  \times \quad 0.05 \\  \hline  12,223.75 \\  + \quad 220.00 \\  \hline  12,443.75  \end{array}  $
<b>8</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$  \begin{array}{r}  12,443.75 \\  / \quad 52 \\  \hline  239.30  \end{array}  $

1. Annual federal withholding tax computed using the concurrent aggregation method.

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on filing status of M: Married Claiming Personal Exemption for Both Spouses, with two dependents.

Alabama State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$  \begin{array}{r}  1,000.00 \\  \times \quad 52 \\  \hline  52,000.00  \end{array}  $
<b>2</b>	Subtract the standard deduction. Filing status: M Standard Deduction Table - line 21	Wages minus the standard deduction	$  \begin{array}{r}  52,000.00 \\  - \quad 5,000.00 \\  \hline  47,000.00  \end{array}  $
<b>3</b>	Subtract the annual federal withholding tax. <sup>1</sup> <i>Note: Federal withholding tax calculation is based on four allowances claimed on Form W-4.</i>  Annual federal withholding tax (Source – Circular E): a) $4 \times 4,300.00 = 17,200.00$ b) $52,000.00 - 17,200.00 = 34,800.00$ c) $[(34,800.00 - 16,300.00) \times 0.10] + 0.00 = 1,850.00$	Wages minus federal withholding	$  \begin{array}{r}  47,000.00 \\  - \quad 1,850.00 \\  \hline  45,150.00  \end{array}  $
<b>4</b>	Subtract the personal exemption. Filing status: M	Wages minus the personal exemption	$  \begin{array}{r}  45,150.00 \\  - \quad 3,000.00 \\  \hline  42,150.00  \end{array}  $
<b>5</b>	Subtract the dependent deduction. Annual gross wages: $\$52,000.00$ $500 \times 2 = 1,000.00$	Annual taxable wages	$  \begin{array}{r}  42,150.00 \\  - \quad 1,000.00 \\  \hline  41,150.00  \end{array}  $
<b>6</b>	Compute the annual state tax using the tax rate table. Filing Status M Line 3	Annual state tax	$  \begin{array}{r}  41,150.00 \\  - \quad 6,000.00 \\  \hline  35,150.00 \\  \times \quad 0.05 \\  \hline  1,757.50 \\  + \quad 220.00 \\  \hline  1,977.50  \end{array}  $

**Vertex Payroll Tax Calculation Guide for the United States  
Alabama**

<b>Alabama State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>7</b>	Divide the annual state tax by the annual number of pay periods	State tax on regular wages for the pay period	$\begin{array}{r} 1,977.50 \\ / \quad 52 \\ \hline 38.03 \end{array}$
<b>Supplemental Wages</b>			
<b>8</b>	Multiply supplemental wages by the state supplemental tax rate of 5%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.05 \\ \hline 250.00 \end{array}$
<b>9</b>	Add the tax on regular wages and the tax on supplemental wages.	Total state tax for the pay period	$\begin{array}{r} 38.03 \\ + \quad 250.00 \\ \hline 288.03 \end{array}$

1. Annual federal withholding tax computed using the annualized method.

## State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of M: Married Claiming Personal Exemption For Both Spouses, with two dependents.

Alabama State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example			
Step	Action	Result	Example
1	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$  \begin{array}{r}  1,000.00 \\  + \quad 5,000.00 \\  \hline  6,000.00  \end{array}  $
2	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$  \begin{array}{r}  6,000.00 \\  \times \quad 52 \\  \hline  312,000.00  \end{array}  $
3	Subtract the standard deduction. Filing status: M Standard Deduction Table - line 21	Wages minus the standard deduction	$  \begin{array}{r}  312,000.00 \\  - \quad 5,000.00 \\  \hline  307,000.00  \end{array}  $
4	Subtract the annual federal withholding tax. <sup>1</sup> <i>Note: Federal withholding tax calculation is based on four allowances claimed on Form W-4.</i>  Annual federal withholding tax (Source – Circular E): a) 4 x 4,300.00 = 17,200.00 b) 312,000.00 - 17,200.00 = 294,800.00 c) [( 294,800.00 - 217,350.00 ) x 0.24 ] + 34,337.00 = 52,925.00	Wages minus federal withholding	$  \begin{array}{r}  307,000.00 \\  - \quad 52,925.00 \\  \hline  254,075.00  \end{array}  $
5	Subtract the personal exemption. Filing status: M	Wages minus the personal exemption	$  \begin{array}{r}  254,075.00 \\  - \quad 3,000.00 \\  \hline  251,075.00  \end{array}  $
6	Subtract the dependent deduction. Annual gross wages: \$312,000.00 300 x 2 = 600.00	Annual taxable wages	$  \begin{array}{r}  251,075.00 \\  - \quad 600.00 \\  \hline  250,475.00  \end{array}  $
7	Compute the annual state tax using the tax rate table. Filing Status M Line 3	Annual state tax	$  \begin{array}{r}  250,475.00 \\  - \quad 6,000.00 \\  \hline  244,475.00 \\  \times \quad 0.05 \\  \hline  12,223.75 \\  + \quad 220.00 \\  \hline  12,443.75  \end{array}  $



**Vertex Payroll Tax Calculation Guide for the United States  
Alabama**

<b>Alabama State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>8</b>	Divide the annual state tax by the annual number of pay periods.	Prelimi-nary state tax for the pay period	$\begin{array}{r} 12,443.75 \\ / \quad 52 \\ \hline 239.30 \end{array}$
<b>9</b>	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 239.30 \\ - \quad 38.03 \\ \hline 201.27 \end{array}$

1. Annual federal withholding tax computed using the previous aggregation method.

**State Withholding Tax Supplemental Wages Only  
Flat Rate Method Calculation Example**

<b>Alabama State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 5%.	State tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.05 \\ \hline 250.00 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
Alabama*

**State Withholding Tax Regular Wages Only**

**Annualized Method Calculation Example with Period-to-Date Wages**

This calculation example is based on filing status of M: Married Claiming Personal Exemption for Both Spouses, with two dependents. Regular wages are \$500 and period-to-date wages are \$450.

Alabama Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages			
Step	Action	Result	Example
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
<b>2</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
<b>3</b>	Subtract the standard deduction. Filing status: M Standard Deduction Table - line 21	Wages minus the standard deduction	$\begin{array}{r} 49,400.00 \\ - \quad 5,000.00 \\ \hline 44,400.00 \end{array}$
<b>4</b>	Subtract the annual federal withholding tax. <sup>1</sup> <i>Note: Federal withholding tax calculation is based on four allowances claimed on Form W-4.</i>  Annual federal withholding tax (Source – Circular E): a) $4 \times 4,300.00 = 17,200.00$ b) $49,400.00 - 17,200.00 = 32,200.00$ c) $[(32,200.00 - 16,300.00) \times 0.1] + 0.00 = 1,590.00$	Wages minus federal withholding	$\begin{array}{r} 44,400.00 \\ - \quad 1,590.00 \\ \hline 42,810.00 \end{array}$
<b>5</b>	Subtract the personal exemption. Filing status: M	Wages minus the personal exemption	$\begin{array}{r} 42,810.00 \\ - \quad 3,000.00 \\ \hline 39,810.00 \end{array}$
<b>6</b>	Subtract the dependent deduction. Annual gross wages: $\$49,400.00$ $1,000.00 \times 2 = 2,000.00$	Annual taxable wages	$\begin{array}{r} 39,810.00 \\ - \quad 2,000.00 \\ \hline 37,810.00 \end{array}$
<b>7</b>	Compute the annual state tax using the tax rate table. Filing Status M Line 3	Annual state tax	$\begin{array}{r} 37,810.00 \\ - \quad 6,000.00 \\ \hline 31,810.00 \\ \times \quad 0.05 \\ \hline 1,590.50 \\ + \quad 220.00 \\ \hline 1,810.50 \end{array}$

**Vertex Payroll Tax Calculation Guide for the United States  
Alabama**

<b>Alabama Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>8</b>	Divide the annual state tax by the annual number of pay periods	Total amount of state tax for the multiple pays within the pay period	$\begin{array}{r} 1,810.50 \\ / \quad 52 \\ \hline 34.82 \end{array}$
<b>9</b>	Subtract the previous pay period's tax amount.	State tax for the additional pay within the pay period	$\begin{array}{r} 34.82 \\ - \quad 7.98 \\ \hline 26.84 \end{array}$

1. Annual federal withholding tax computed using the annualized method.

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Alabama*

## State Withholding Tax Standard Deduction Table

Filing status											
M Married filing jointly			H Head of Family			S Single or 0 Claiming no personal exemption			MS Married filing separately		
Annual Salary		Ded	Annual Salary		Ded	Annual Salary		Ded	Annual Salary		Ded
>	< or =		>	< or =		>	< or =		>	< or =	
0.00	25,999.00	8,500	0.00	25,999.00	5,200	0.00	25,999.00	3,000	0.00	12,999.00	4,250
25,999.01	26,499.00	8,325	25,999.01	26,499.00	5,065	25,999.01	26,499.00	2,975	12,999.01	13,249.00	4,162
26,499.01	26,999.00	8,150	26,499.01	26,999.00	4,930	26,499.01	26,999.00	2,950	13,249.01	13,499.00	4,074
26,999.01	27,499.00	7,975	26,999.01	27,499.00	4,795	26,999.01	27,499.00	2,925	13,499.01	13,749.00	3,986
27,499.01	27,999.00	7,800	27,499.01	27,999.00	4,660	27,499.01	27,999.00	2,900	13,749.01	13,999.00	3,898
27,999.01	28,499.00	7,625	27,999.01	28,499.00	4,525	27,999.01	28,499.00	2,875	13,999.01	14,249.00	3,810
28,499.01	28,999.00	7,450	28,499.01	28,999.00	4,390	28,499.01	28,999.00	2,850	14,249.01	14,499.00	3,722
28,999.01	29,499.00	7,275	28,999.01	29,499.00	4,255	28,999.01	29,499.00	2,825	14,499.01	14,749.00	3,634
29,499.01	29,999.00	7,100	29,499.01	29,999.00	4,120	29,499.01	29,999.00	2,800	14,749.01	14,999.00	3,546
29,999.01	30,499.00	6,925	29,999.01	30,499.00	3,985	29,999.01	30,499.00	2,775	14,999.01	15,249.00	3,458
30,499.01	30,999.00	6,750	30,499.01	30,999.00	3,850	30,499.01	30,999.00	2,750	15,249.01	15,499.00	3,370
30,999.01	31,499.00	6,575	30,999.01	31,499.00	3,715	30,999.01	31,499.00	2,725	15,499.01	15,749.00	3,282
31,499.01	31,999.00	6,400	31,499.01	31,999.00	3,580	31,499.01	31,999.00	2,700	15,749.01	15,999.00	3,194
31,999.01	32,499.00	6,225	31,999.01	32,499.00	3,445	31,999.01	32,499.00	2,675	15,999.01	16,249.00	3,106
32,499.01	32,999.00	6,050	32,499.01	32,999.00	3,310	32,499.01	32,999.00	2,650	16,249.01	16,499.00	3,018
32,999.01	33,499.00	5,875	32,999.01	33,499.00	3,175	32,999.01	33,499.00	2,625	16,499.01	16,749.00	2,930
33,499.01	33,999.00	5,700	33,499.01	33,999.00	3,040	33,499.01	33,999.00	2,600	16,749.01	16,999.00	2,842
33,999.01	34,499.00	5,525	33,999.01	34,499.00	2,905	33,999.01	34,499.00	2,575	16,999.01	17,249.00	2,754
34,499.01	34,999.00	5,350	34,499.01	34,999.00	2,770	34,499.01	34,999.00	2,550	17,249.01	17,499.00	2,666
34,999.01	35,499.99	5,175	34,999.01	35,499.99	2,635	34,999.01	35,499.99	2,525	17,499.01	17,749.99	2,578
35,500.00	and above	5,000	35,500.00	and above	2,500	35,500.00	and above	2,500	17,750.00	and above	2,500

*Vertex Payroll Tax Calculation Guide for the United States  
Alabama*

**State Withholding Tax Rate Tables**

Filing status S, O, H, MS					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	500.00		2.00%	
2		3,000.00	10.00	4.00%	500.00
3	Over	3,000.00	110.00	5.00%	3,000.00

Filing status M					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	1,000.00		2.00%	
2		6,000.00	20.00	4.00%	1,000.00
3	Over	6,000.00	220.00	5.00%	6,000.00

## State Unemployment Insurance (SUI) Summary

Alabama State Unemployment Insurance (SUI) Summary			
<b>Wage Base</b>	8,000.00		
<b>Rates</b>	<b>Minimum employer</b>	0.14% <sup>1</sup>	<b>Maximum employer</b> 5.4%
	<b>New employer</b>	2.7%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>	
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	

1. Employers may also be liable for Employment Security Assessment Rate. See Alabama State Unemployment Tax Employment Security Rate Tax.

**Vertex Payroll Tax Calculation Guide for the United States  
Alabama**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		



**Vertex Payroll Tax Calculation Guide for the United States  
Alabama**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips <sup>3</sup>	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Exempt
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Exempt
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options	Taxable
		Vanpool and Transit Passes	Exempt <sup>4</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250
2. Exempt up to a monthly limit of \$315
3. This plan is referring to nonqualified stock options.
4. Exempt up to a monthly limit of \$315

## State Unemployment Tax Employment Security Assessment Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI1ER in the parameter pTaxID.

Alabama State Unemployment Tax Employment Security Assessment Summary		
<b>Wage Base</b>	8,000.00	
<b>Rates</b>	<b>Employer</b> 0.06%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-tax Deductions</b>	These deductions follow Alabama State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Alabama SUI. See the state's SUI summary for details.	

## State Disability Insurance (SDI) Summary

Alabama State Disability Insurance (SDI) Summary			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## Employer Miscellaneous Tax Construction Fee Summary

In order to calculate this tax, pass the enumerated type eVprtTaxIDStateSpec1ER in the parameter pTaxID.

Employer Miscellaneous Tax Construction Fee Summary			
<b>Wage Base</b>	Not applicable		
<b>Employer Rate</b>	0.15%	<b>Employee Rate</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>
	All Pay Types		Flat Rate (default)

*Vertex Payroll Tax Calculation Guide for the United States  
Alabama*

## Employer Miscellaneous Tax Construction Fee Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Deferral	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Alabama**

## Employer Miscellaneous Tax Construction Fee Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Taxable
Adult Child Health Coverage	Taxable		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Taxable
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Taxable	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable	Severance Pay	Taxable
Golden Parachute	Taxable		
Group Term Life in excess of \$50,000	Taxable	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>1</sup>	Taxable
Health Savings Acct - Employer Contribution	Taxable	Vanpool and Transit Passes	Taxable
<b>Sick pay</b>			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Taxable	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

<sup>1</sup>. This plan is referring to nonqualified stock options.

## Local Withholding Tax Summary

Alabama Local Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	All Pay Types	Flat Rate (default)
<b>Reciprocity</b>	Alabama does not require withholding of local taxes for Alabama residents working in other states. Withholding of all applicable local taxes at the work location is required for all Alabama residents and non-residents working in Alabama.	
<b>Valid Filing Statuses</b>	Not applicable	

**Vertex Payroll Tax Calculation Guide for the United States  
Alabama**

## Local Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

<b>Pre-Tax Deductions<sup>1</sup></b>			
<b>Plan</b>	<b>Status</b>	<b>Plan</b>	<b>Status</b>
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

1. Jurisdictions with pre-tax deduction taxability rules that differ from those listed in this chart are identified on



**Vertex Payroll Tax Calculation Guide for the United States  
Alabama**

## Local Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Taxable
Adult Child Health Coverage	Taxable <sup>2</sup>		Meals for the convenience of the ER
Clergy Housing Allowance	Taxable <sup>3</sup>	Military Differential Pay	Taxable
Deceased Worker Pay	Taxable	Qualified Moving Expense Reimbursements	Taxable <sup>5</sup>
Domestic Partner Benefit (Dependent)	Exempt	409A Distribution	Exempt
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Parking	Exempt <sup>6</sup>
Educational Assistance (Job-Related)	Exempt	Reported Tips	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>4</sup>		
Emergency Paid Sick Leave	Taxable	Severance Pay	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt	Severance Pay (Required by Law or Contract)	Taxable
Expanded Family and Medical Leave	Taxable	Stock Options <sup>7</sup>	Taxable
Golden Parachute	Taxable	Vanpool and Transit Passes	Exempt <sup>8</sup>
Group Term Life in excess of \$50,000	Taxable		
S Corp 2% Shareholder Insurance Premiums	Taxable		
Health Savings Acct - Employer Contribution	Taxable		
Sick pay			
3rd Party STD 125 Plan	Taxable <sup>9</sup>	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Taxable <sup>9</sup>	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Macon County and the cities of Beaverton, Birmingham, and Opelika are exempt.

3. The cities of Auburn, Bear Creek, Fairfield, Gadsden, Hackleburg, Haleyville, Opelika, Rainbow City, and Tarrant are exempt.

4. Exempt up to a monthly limit of \$5,250

5. The cities of Birmingham and Sulligent are exempt.

6. Exempt up to a monthly limit of \$315

7. This plan refers to nonqualified stock options.

8. Exempt up to a monthly limit of \$315

9. The city of Southside is exempt.

## **Local Withholding Tax Calculation Example**

<b>Local Withholding Tax Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the tax rate for the applicable county and/or city, using the tax rate table.	Local tax for the pay period	$\begin{array}{r} 1,000.00 \\ \times \quad 0.005 \\ \hline 5.00 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States*  
*Alabama*

## Local Withholding Tax Rate Table

Alabama Local Withholding Tax Rate Table			
Jurisdiction	Occupational License Fee/Tax	Maximum Tax	Notes
<b>Counties</b>			
Macon	1.00%		
<b>Cities</b>			
Attalla	2.00%		
Auburn	1.00%		
Bear Creek	1.00%		
Beaverton	1.00%		
Bessemer	1.00%		
Birmingham	1.00%		Section 125, Adoption Assistance Sec. 125, Dependent Care, and FSA amounts are exempt.
Brilliant	1.00%		
Fairfield	1.00%		
Gadsden	2.00%		
Glencoe	2.00%		
Goodwater	0.75%	150.00	
Guin	1.00%		
Hackleburg	1.00%		
Haleyville	1.00%		
Hamilton	1.00%		
Irondale	0.75%		
Leeds	1.00%		
Lynn	1.00%		
Midfield	1.00%		
Mosses	1.00%		
Notasulga (Macon Co.)	1.00%		When an employee works in this city, both county and city taxes are calculated.
Opelika	1.50%		
Rainbow City	2.00%		
Red Bay	0.50%		
Shorter (Macon Co.)	1.00%		When an employee works in this city, both county and city taxes are calculated.

**Vertex Payroll Tax Calculation Guide for the United States  
Alabama**

<b>Alabama Local Withholding Tax Rate Table</b>			
<b>Jurisdiction</b>	<b>Occupational License Fee/Tax</b>	<b>Maximum Tax</b>	<b>Notes</b>
Southside	2.00%		
Sulligent	1.00%		Section 125, Adoption Assistance Sec. 125, Dependent Care, and FSA amounts are exempt.
Tarrant	0.50%		
Tuskegee (Macon Co.)	3.00%		When an employee works in this city, both county and city taxes are calculated.
Wadley	1.00%		

# Alaska Table of Contents

State Withholding Tax Summary	2
State Unemployment Insurance (SUI) Summary	3
State Disability Insurance (SDI) Summary	6
Local Withholding Tax Summary	7

## **State Withholding Tax Summary**

<b>Alaska State Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for state income tax.

## State Unemployment Insurance (SUI) Summary

Alaska State Unemployment Insurance (SUI) Summary		
<b>Wage Base</b>	49,700.00	
<b>Rates</b>	<b>Minimum employer</b> 1.00%	<b>Maximum employer</b> 5.40%
	<b>New employer</b> Varies based on industry	<b>Employee</b> 0.50%
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

**Vertex Payroll Tax Calculation Guide for the United States  
Alaska**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Exempt	Dependent Care	Taxable
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Exempt
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Taxable
409A Deferral	Exempt	Roth 401K	Exempt
457 Deferral	Exempt	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Exempt		



**Vertex Payroll Tax Calculation Guide for the United States  
Alaska**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
		Qualified Moving Expense Reimbursements	Exempt
Domestic Partner Benefit (Non Dependent)	Taxable	409A Distribution	Exempt
Educational Assistance (Job Related)	Exempt	Qualified Parking	Exempt <sup>2</sup>
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Reported Tips	Taxable
Emergency Paid Sick Leave	Taxable	Severance Pay	Exempt
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay (Required by Law or Contract)	Taxable
Group Term Life in excess of \$50,000	Exempt	Stock Options <sup>3</sup>	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Vanpool and Transit Passes	Exempt <sup>4</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Taxable	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250
2. Exempt up to a monthly limit of \$315
3. This plan is referring to nonqualified stock options.
4. Exempt up to a monthly limit of \$315

## State Disability Insurance (SDI) Summary

Alaska State Disability Insurance (SDI) Summary				
<b>Wage Base</b>	Not applicable			
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b>	Not applicable

## **Local Withholding Tax Summary**

<b>Alaska Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

# **Arizona Table of Contents**

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Flat Rate Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	6
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	7
State Withholding Tax Rate Table	8
State Unemployment Insurance (SUI) Summary	9
State Disability Insurance (SDI) Summary	12
Local Withholding Tax Summary	13

## State Withholding Tax Summary

Arizona State Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Flat Rate (default)
	Regular and Supplemental	Flat Rate Combined (default)
	Supplemental Only	Flat Rate (default)
<b>Reciprocity</b>	<ul style="list-style-type: none"> <li>• Arizona withholding is not required from Arizona residents working in other states. Arizona residents may request withholding by submitting the Arizona Voluntary Withholding Form.</li> <li>• Certain non-resident employees are not subject to Arizona withholding under provisions of ARS § 43-403. A.5.</li> <li>• A non-resident employee who performs services for an employer within Arizona may claim exemption from Arizona income tax withholding only if the following two requirements are both met: a) employee is a resident of, or domiciled in, California, Indiana, Oregon, or Virginia; <i>and</i>, b) the employee is allowed a tax credit for income taxes paid to the employee's state of residency or domicile in conformance to ARS § 43-1096.<sup>1</sup></li> </ul>	
<b>Valid Filing Statuses</b>	Not applicable	

1. To claim exemption from Arizona income tax, employees who meet these qualifications must file Form WEC Withholding Exemption Certificate with the employer.

**Vertex Payroll Tax Calculation Guide for the United States  
Arizona**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Arizona**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt		
Deceased Worker Pay	Exempt	Meals for the convenience of the ER	Exempt
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>5</sup>
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

- |                                    |          |  |
|------------------------------------|----------|--|
| 1. Exempt to a limit of            | \$16,810 | 4. This plan is referring to nonqualified stock options. |
| 2. Exempt up to a limit of         | \$5,250  | 5. Exempt up to a monthly limit of                       |
| 3. Exempt up to a monthly limit of | \$315    | \$315  |

## State Withholding Tax Regular Wages Only Flat Rate Method Calculation Example

This calculation example is based on filing status of Married with four allowances. The employee has elected Arizona withholding of 3.5% of the gross taxable wages.

<b>Arizona State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply taxable gross wages by one of the optional state tax rates. <sup>1</sup>	State tax on regular wages for the pay period.	$\begin{array}{r} 1,000.00 \\ \times \quad 0.035 \\ \hline 35.00 \end{array}$

1. If an invalid alternate calculation code is passed, the tax will be withheld at 2.0%.



## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on filing status of Married with four allowances. The employee has elected Arizona withholding of 3.5% of gross taxable wages.

Arizona State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply the taxable gross wages by one of the optional state tax rates. <sup>1</sup>	State tax on regular wages for the pay period	$\begin{array}{r} 1,000.00 \\ \times \quad 0.035 \\ \hline 35.00 \end{array}$
<b>Supplemental Wages</b>			
<b>2</b>	Multiply supplemental wages by the state supplemental tax rate of 3.5%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.035 \\ \hline 175.00 \end{array}$
<b>3</b>	Add the tax on regular wages and the tax on supplemental wages.	Total state tax for the pay period	$\begin{array}{r} 35.00 \\ + \quad 175.00 \\ \hline 210.00 \end{array}$

1. If an invalid alternate calculation code is passed, the tax will be withheld at 2.0%.

## State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example

The employee has elected Arizona withholding of 3.5% of gross taxable wages.

<b>Arizona State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply the supplemental wages by one of the optional state tax rates. <sup>1</sup>	State supplemental tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.035 \\ \hline 175.00 \end{array}$

1. If an invalid alternate calculation code is passed, the tax will be withheld at 2.0%.

*Vertex Payroll Tax Calculation Guide for the United States  
Arizona*

## State Withholding Tax Rate Table

Alternate Calculation Code Value	If gross taxable wages are	Employee may elect holding rate of <sup>1</sup>
<b>2022 Tax Rates</b>		
8	All wages	0.0%
9	All wages	1.3%
10	All wages	1.8%
11	All wages	2.7%
12	All wages	3.6%
13	All wages	4.2%
14	All wages	5.1%
19	All wages (no State A-4 filed)	2.7% (default)
20	All wages	0.8%
<b>2023 Tax Rates</b>		
8	All wages	0.0%
21	All wages	0.5%
22	All wages	1.0%
23	All wages	1.5%
24	All wages	2.0%
25	All wages	2.5%
26	All wages	3.0%
27	All wages	3.5%
28	All wages (no State A-4 filed)	2% (default)

1. If none of the alternate calculation codes from this table is entered, then the calculation uses the default withholding rate.

## State Unemployment Insurance (SUI) Summary

Arizona State Unemployment Insurance (SUI) Summary				
<b>Wage Base</b>	8,000.00			
<b>Rates</b>	<b>Minimum employers</b>	0.05%	<b>Maximum employers</b>	14.03%
	<b>New employer</b>	2.00%	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>	
	All Pay Types		<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	

**Vertex Payroll Tax Calculation Guide for the United States  
Arizona**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Arizona**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Exempt
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt		
Health Savings Acct - Employer Contribution	Exempt	Stock Options <sup>3</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>4</sup>
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250
2. Exempt up to a monthly limit of \$315
3. This plan is referring to nonqualified stock options.
4. Exempt up to a monthly limit of \$315

## **State Disability Insurance (SDI) Summary**

<b>State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>Arizona Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax



# Arkansas Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	6
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	8
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	9
State Withholding Tax Rate Table	11
State Unemployment Insurance (SUI) Summary	13
State Disability Insurance (SDI) Summary	16
Local Withholding Tax Summary	17

## State Withholding Tax Summary

Arkansas State Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year	
<b>Calculation Methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	Flat Rate Combined (default)
	Supplemental Only	Flat Rate (default)
<b>Reciprocity</b>	<ul style="list-style-type: none"> <li>• No reciprocity agreements are in effect. However, Arkansas does not require withholding from Arkansas residents working in other states that collect withholding tax.</li> <li>• Arkansas withholding is required from Arkansas residents working in other states that do not collect withholding tax.</li> <li>• When Non-Residency Certificate (pNRCertif) is set to false and Arkansas residents work in a state that requires state tax to be withheld, then the Arkansas withholding will be reduced by the work state withholding.</li> <li>• Arkansas withholding is required from non-residents working in Arkansas.</li> <li>• Residents of Texarkana, Arkansas are exempt from paying Arkansas income tax. Employers must set pTaxExempt to true.</li> </ul>	
	The following table lists the reciprocity agreements in effect:	
	<b>Residents of...</b>	<b>Who work in...      Are subject to this tax treatment...</b>
	Texarkana, TX <sup>1</sup>	Texarkana, AR Exempt from Arkansas income tax on wages earned in Texarkana, AR.
Texarkana, AR <sup>1</sup>	Texarkana, TX Exempt from Arkansas income tax on wages earned in Texarkana, TX.	
<b>Jurisdiction Interaction Treatment</b>	Eliminate the resident tax if the work tax imposes a withholding tax on nonresidents. Accumulate wages only if tax is withheld. <i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 7.</i>	
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>• Single</li> <li>• Married Filing Jointly</li> <li>• Head of Household</li> </ul>	
<b>Tax Credit</b>	Per exemption	29.00

1. Qualifying employees should file Form AR4EC(TX), *Texarkana Employee's Withholding Exemption Certificate*, with their employer.

**Vertex Payroll Tax Calculation Guide for the United States  
Arkansas**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Arkansas**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution Sec. 125	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Exempt
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt	Qualified Parking	Exempt <sup>1</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>2</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>3</sup>
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a monthly limit of \$315
2. This plan is referring to nonqualified stock options.
3. Exempt up to a monthly limit of \$315

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly with four exemptions.

Arkansas State Withholding Tax Regular Wages Only Annualized Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the standard deduction. Standard deduction: <span style="float: right;">2,340.00</span>	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 2,340.00 \\ \hline 49,660.00 \end{array}$
<b>3</b>	For wages less than 100,001, look up and calculate tax using the \$50 range.  <i>Note: For this example, the mid-range for 49,600 to 49,700 is 49,650.</i>	Mid-range amount	49,650.00
<b>4</b>	Compute the annual state tax using the tax rate table.  <span style="float: right;">Line 6</span>	Annual state tax	$\begin{array}{r} 49,650.00 \\ \times \quad 0.044 \\ \hline 2,184.60 \\ - \quad 522.36 \\ \hline 1,662.24 \end{array}$
<b>5</b>	Round the result to the nearest dollar.	Rounded state tax	1,662.00
<b>6</b>	Subtract the tax credit. Tax credit, per exemption <span style="float: right;">29.00</span>	Net annual state tax	$\begin{array}{r} 1,662.00 \\ - \quad 116.00 \\ \hline 1,546.00 \end{array}$
<b>7</b>	Divide the annual state tax by the annual number of pay periods.	State withholding tax per pay period	$\begin{array}{r} 1,546.00 \\ / \quad 52 \\ \hline 29.73 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly with four exemptions.

Arkansas State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the standard deduction. Standard deduction: <span style="float: right;">2,340.00</span>	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 2,340.00 \\ \hline 49,660.00 \end{array}$
<b>3</b>	For wages less than 100,001, look up and calculate tax using the \$50 range. <i>Note: For this example, the mid-range for 49,600 to 49,700 is 49,650.</i>	Mid-range amount	49,650.00
<b>4</b>	Compute the annual state tax using the tax rate table.  <span style="float: right;">Line 6</span>	Annual state tax	$\begin{array}{r} 49,650.00 \\ \times \quad 0.044 \\ \hline 2,184.60 \\ - \quad 522.36 \\ \hline 1,662.24 \end{array}$
<b>5</b>	Round the result to the nearest dollar.	Rounded state tax	1,662.00
<b>6</b>	Subtract the tax credit. Tax credit, per exemption <span style="float: right;">29.00</span>	Net annual state tax	$\begin{array}{r} 1,662.00 \\ - \quad 116.00 \\ \hline 1,546.00 \end{array}$
<b>7</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 1,546.00 \\ / \quad 52 \\ \hline 29.73 \end{array}$

**Vertex Payroll Tax Calculation Guide for the United States  
Arkansas**

<b>Arkansas State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>Supplemental Wages</b>			
<b>8</b>	Multiply supplemental wages by the state supplemental tax rate of 4.4%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.044 \\ \hline 220.00 \end{array}$
<b>9</b>	Add the tax on regular wages and the tax on supplemental wages.	Total state tax for the pay period	$\begin{array}{r} 220.00 \\ + \quad 29.73 \\ \hline 249.73 \end{array}$

## **State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example**

<b>Arkansas State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 4.4%.	State tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.044 \\ \hline 220.00 \end{array}$



*Vertex Payroll Tax Calculation Guide for the United States  
Arkansas*

**State Withholding Tax Regular Wages Only**

**Annualized Method Calculation Example with Period-to-Date Wages**

This calculation example is based on filing status of Married Filing Jointly with four exemptions. For this example, regular wages are \$500 and period-to-date wages are \$450.

<b>Arkansas State Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	450.00 +    500.00 ————— 950.00
<b>2</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	950.00 x       52 ————— 49,400.00
<b>3</b>	Subtract the standard deduction. Standard deduction: <span style="float: right;">2,340.00</span>	Annual taxable wages	49,400.00 -    2,340.00 ————— 47,060.00
<b>4</b>	For wages less than 100,001, look up and calculate tax using the \$50 range. <i>Note: For this example, the mid-range for 47,000 to 47,100 is 47,050.</i>	Mid-range amount	47,050.00
<b>5</b>	Compute the annual state tax using the tax rate table  Line 6	Annual state tax	47,050.00 x       0.044 ————— 2,070.20 -    522.36 ————— 1,547.84
<b>6</b>	Round the result to the nearest dollar.	Rounded state tax	1,548.00
<b>7</b>	Subtract the tax credit. Tax credit, per exemption <span style="float: right;">29.00</span>	Net annual state tax	1,548.00 -    116.00 ————— 1,432.00

**Vertex Payroll Tax Calculation Guide for the United States  
Arkansas**

<b>Arkansas State Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>8</b>	Divide the annual state tax by the annual number of pay periods.	Total amount of state withholding tax for the multiple pays within the pay period	$\begin{array}{r} 1,432.00 \\ / \quad 52 \\ \hline 27.54 \end{array}$
<b>9</b>	Subtract the period-to-date tax amount.	State withholding tax for the additional pay within the pay period	$\begin{array}{r} 27.54 \\ - \quad 6.37 \\ \hline 21.17 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
Arkansas*

## State Withholding Tax Rate Table

All filers			
Line	If taxable wages are	Tax is	
		%	- Amount
1	Over 0.00	0.00%	
2	5,300.00	2.00%	105.98
3	10,600.00	3.00%	211.97
4	15,100.00	3.40%	272.37
5	25,000.00	4.40%	522.36
6	89,601.00	4.40%	506.40
7	89,701.00	4.40%	496.40
8	89,801.00	4.40%	486.40
9	89,901.00	4.40%	476.40
10	90,001.00	4.40%	466.40
11	90,201.00	4.40%	456.40
12	90,301.00	4.40%	446.40
13	90,401.00	4.40%	436.40
14	90,501.00	4.40%	426.40
15	90,601.00	4.40%	416.40
16	90,701.00	4.40%	406.40
17	90,801.00	4.40%	396.40
18	90,901.00	4.40%	386.40
19	91,101.00	4.40%	376.40
20	91,201.00	4.40%	366.40
21	91,301.00	4.40%	356.40
22	91,401.00	4.40%	346.40
23	91,501.00	4.40%	336.40
24	91,601.00	4.40%	326.40
25	91,701.00	4.40%	316.40
26	91,801.00	4.40%	306.40
27	91,901.00	4.40%	296.40
28	92,001.00	4.40%	286.40
29	92,101.00	4.40%	276.40
30	92,201.00	4.40%	266.40
31	92,301.00	4.40%	256.40
32	92,401.00	4.40%	246.40
33	92,501.00	4.40%	236.40
34	92,601.00	4.40%	226.40
35	92,701.00	4.40%	216.40
36	92,801.00	4.40%	206.40
37	92,901.00	4.40%	196.40

**Vertex Payroll Tax Calculation Guide for the United States  
Arkansas**

<b>38</b>	93,001.00	4.40%	186.40
<b>39</b>	93,101.00	4.40%	176.40
<b>40</b>	93,201.00	4.40%	166.40
<b>41</b>	93,301.00	4.40%	156.40
<b>42</b>	93,401.00	4.40%	146.40
<b>43</b>	93,501.00	4.40%	136.40
<b>44</b>	93,601.00	4.40%	126.40
<b>45</b>	100,001.00	4.40%	126.40

## State Unemployment Insurance (SUI) Summary

Arkansas State Unemployment Insurance (SUI) Summary				
<b>Wage Base</b>	7,000.00			
<b>Rates</b>	<b>Minimum employer</b>	.225% <sup>1</sup>	<b>Maximum employer</b>	10.125% <sup>1</sup>
	<b>New employer</b>	2.025% <sup>1</sup>	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>	
	All Pay Types		<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	

1. Includes 0.125% administrative assessment

**Vertex Payroll Tax Calculation Guide for the United States  
Arkansas**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
408P Catch Up 2 Over 50	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Arkansas**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution Sec. 125	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Taxable		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>2</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Taxable	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250

2. This plan is referring to nonqualified stock options.

## State Disability Insurance (SDI) Summary

State Disability Insurance (SDI) Summary				
<b>Wage Base</b>	Not applicable			
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b>	Not applicable



## **Local Withholding Tax Summary**

<b>Arkansas Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax

# California Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	7
State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	9
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	10
State Withholding Tax Supplemental Wages Only Alternate Flat Rate Method Calculation Example	11
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	12
State Withholding Tax Low Income Exemption Limits Table	14
State Withholding Tax Rate Tables	15
State Unemployment Insurance (SUI) Summary	16
State Unemployment Tax Employment Training Tax Summary	19
State Disability Insurance (SDI) Summary	20
Local Withholding Tax Summary	23
Local Employer Tax San Francisco Administrative Office Tax Summary	24
Local Withholding Tax Administrative Office Tax Summary	25

*Vertex Payroll Tax Calculation Guide for the United States  
California*

## State Withholding Tax Summary

California Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	<ul style="list-style-type: none"> <li>• Flat Rate Combined</li> <li>• Concurrent Aggregation (default)</li> </ul>
	Supplemental Only	<ul style="list-style-type: none"> <li>• Alternate Flat Rate</li> <li>• Previous Aggregation</li> <li>• Flat Rate (default)</li> </ul>
<b>Reciprocity</b>	No reciprocity agreements are in effect. However, California allows a credit for taxes paid elsewhere. For California residents working in other states, withhold for California the amount by which California tax exceeds the tax of the state of employment. California withholding is required from non-residents working in California.	
<b>Jurisdiction Interaction Treatment</b>	Credit the resident state by the amount of work tax withheld. Always accumulate wages. <i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 2.</i>	
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>• Single or Married with two or more incomes</li> <li>• Head of Household</li> <li>• Married with one income</li> </ul>	
<b>Standard deduction</b>	Single, married with two or more incomes, or married with multiple employers	5,202.00
	Married with one income claiming 0 or 1 regular allowances	5,202.00
	Married with one income claiming 2 or more regular allowances	10,404.00
	Head of household	10,404.00
	Additional allowance for estimated deductions, per additional allowance <i>Note: Input the number of allowances for estimated deductions as secondary exemptions.</i>	1,000.00
<b>Tax Credit</b>	Per regular withholding allowance. Do not include allowances for estimated deductions <i>Note: Input the number of regular withholding allowances as primary exemptions.</i>	154.00

**Vertex Payroll Tax Calculation Guide for the United States  
California**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Taxable
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
California**

**State Withholding Tax Summary**

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Taxable
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Exempt	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>3</sup>	Taxable
		Vanpool and Transit Passes	Exempt
Health Savings Acct - Employer Contribution	Taxable		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. This plan is referring to nonqualified stock options.

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married with Two or More Incomes claiming four regular withholding allowances, and one allowance for estimated deductions.

<b>California Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Determine if annual gross wages exceed the Low Income Exemption Limits (refer to Low Income Exemption Limits Table). If annual gross wages do not exceed the Low Income Exemption Limits, no tax is to be withheld.	Tax liability determination	$\begin{array}{r} 52,000.00 \\ > \quad 17,769.00 \\ \hline \text{so tax is to be} \\ \text{withheld} \end{array}$
<b>3</b>	Subtract the amount of additional allowances for estimated deductions (DE4-Worksheet B).	Wages minus additional allowances	$\begin{array}{r} 52,000.00 \\ - \quad 1,000.00 \\ \hline 51,000.00 \end{array}$
<b>4</b>	Subtract the standard deduction.	Annual taxable wages	$\begin{array}{r} 51,000.00 \\ - \quad 5,363.00 \\ \hline 45,637.00 \end{array}$
<b>5</b>	Compute the annual state tax using the tax rate table.  Single/Married with two or more incomes: Line 5	Annual state tax	$\begin{array}{r} 45,637.00 \\ - \quad 38,959.00 \\ \hline 6,678.00 \\ \times \quad 0.066 \\ \hline 440.75 \\ + \quad 1,056.61 \\ \hline 1,497.36 \end{array}$
<b>6</b>	Subtract the tax credit.	Net annual state tax	$\begin{array}{r} 1,497.36 \\ - \quad 633.60 \\ \hline 863.76 \end{array}$
<b>7</b>	Divide the net annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 863.76 \\ / \quad 52 \\ \hline 16.61 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married with Two or More Incomes claiming four regular withholding allowances and one allowance for estimated deductions.

<b>California Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add regular gross wages and supplemental wages. Multiply by the annual number of pay periods.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>2</b>	Determine if total gross wages exceed the Low Income Exemption Limits (refer to Low Income Exemption Limits Table). If total gross wages do not exceed the Low Income Exemption Limits, no tax is to be withheld.	Tax liability determination	$\begin{array}{r} 312,000.00 \\ > \quad 17,769.00 \\ \text{so tax is to be} \\ \text{withheld} \end{array}$
<b>3</b>	Subtract the amount of additional allowances for estimated deductions (DE4 - Worksheet B).	Wages minus additional allowances	$\begin{array}{r} 312,000.00 \\ - \quad 1,000.00 \\ \hline 311,000.00 \end{array}$
<b>4</b>	Subtract the standard deduction.	Annual taxable wages	$\begin{array}{r} 311,000.00 \\ - \quad 5,363.00 \\ \hline 305,637.00 \end{array}$
<b>5</b>	Compute the annual state tax using the tax rate table.  Single/Married with two or more incomes: Line 7	Annual state tax	$\begin{array}{r} 305,637.00 \\ - \quad 68,350.00 \\ \hline 237,287.00 \\ \times \quad 0.1023 \\ \hline 24,274.46 \\ + \quad 3,310.33 \\ \hline 27,584.79 \end{array}$
<b>6</b>	Subtract the tax credit.	Net annual state tax	$\begin{array}{r} 27,584.79 \\ - \quad 633.60 \\ \hline 26,951.19 \end{array}$
<b>7</b>	Divide the net annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 26,951.19 \\ / \quad 52 \\ \hline 518.29 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on filing status of Married with Two or More Incomes claiming four regular withholding allowances, and one allowance for estimated deductions.

<b>California Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>Regular Wages</b>			
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Determine if annual gross wages exceed the Low Income Exemption Limits (refer to Low Income Exemption Limits Table). If annual gross wages do not exceed the Low Income Exemption Limits, no tax is to be withheld.	Tax liability determination	$\begin{array}{r} 52,000.00 \\ > \quad 17,769.00 \\ \hline \text{so tax is to be} \\ \text{withheld} \end{array}$
<b>3</b>	Subtract the amount of additional allowances for estimated deductions (DE4-Worksheet B).	Wages minus additional allowances	$\begin{array}{r} 52,000.00 \\ - \quad 1,000.00 \\ \hline 51,000.00 \end{array}$
<b>4</b>	Subtract the standard deduction.	Annual taxable wages	$\begin{array}{r} 51,000.00 \\ - \quad 5,363.00 \\ \hline 45,637.00 \end{array}$
<b>5</b>	Compute the annual state tax using the tax rate table.  Single/Married with two or more incomes: Line 5	Annual state tax	$\begin{array}{r} 45,637.00 \\ - \quad 38,959.00 \\ \hline 6,678.00 \\ \times \quad 0.066 \\ \hline 440.75 \\ + \quad 1,056.61 \\ \hline 1,497.36 \end{array}$
<b>6</b>	Subtract the tax credit.	Net annual state tax	$\begin{array}{r} 1,497.36 \\ - \quad 633.60 \\ \hline 863.76 \end{array}$
<b>7</b>	Divide the net annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 863.76 \\ / \quad 52 \\ \hline 16.61 \end{array}$



**Vertex Payroll Tax Calculation Guide for the United States  
California**

<b>California Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>Supplemental Wages</b>			
<b>8</b>	Multiply supplemental wages by the federal supplemental tax rate of 6.6%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.066 \\ \hline 330.00 \end{array}$
<b>9</b>	Add the tax on regular wages and the tax on supplemental wages.	Total state tax for the pay period	$\begin{array}{r} 330.00 \\ + \quad 16.61 \\ \hline 346.61 \end{array}$

## State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Married with Two or More Incomes claiming four regular withholding allowances, and one allowance for estimated deductions.

<b>California Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
Step	Action	Result	Example
1	Add gross wages from the previous pay period and supplemental wages, and multiply by the annual number of pay periods.	Estimated annual gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
2	Determine if estimated annual gross wages exceed the Low Income Exemption Limits (refer to Low Income Exemption Limits Table). If estimated annual gross wages do not exceed the Low Income Exemption Limits, no tax is to be withheld.	Tax liability determination	$\begin{array}{r} 312,000.00 \\ > \quad 17,769.00 \\ \hline \text{so tax is to be} \\ \text{withheld} \end{array}$
3	Subtract the amount of additional allowances for estimated deductions (DE4 - Worksheet B).	Wages minus additional allowances	$\begin{array}{r} 312,000.00 \\ - \quad 1,000.00 \\ \hline 311,000.00 \end{array}$
4	Subtract the standard deduction.	Annual taxable wages	$\begin{array}{r} 311,000.00 \\ - \quad 5,363.00 \\ \hline 305,637.00 \end{array}$
5	Compute the total annual state tax using the tax rate table.  Single/Married with two or more incomes: Line 7	Annual state tax	$\begin{array}{r} 305,637.00 \\ - \quad 68,350.00 \\ \hline 237,287.00 \\ \times \quad 0.1023 \\ \hline 24,274.46 \\ + \quad 3,310.33 \\ \hline 27,584.79 \end{array}$
6	Subtract the tax credit.	Net annual state tax	$\begin{array}{r} 27,584.79 \\ - \quad 633.60 \\ \hline 26,951.19 \end{array}$
7	Divide the net annual state tax by the annual number of pay periods.	Preliminary state tax for the pay period	$\begin{array}{r} 26,951.19 \\ / \quad 52 \\ \hline 518.29 \end{array}$
8	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 518.29 \\ - \quad 16.61 \\ \hline 501.68 \end{array}$

## State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example

<b>California Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 6.6%.	State tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.066 \\ \hline 330.00 \end{array}$

## State Withholding Tax Supplemental Wages Only Alternate Flat Rate Method Calculation Example

California Withholding Tax Supplemental Wages Only Alternate Flat Rate Method Calculation Example									
Step	Action	Result	Example						
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 10.23%. <sup>1</sup>	State tax for the pay period	<table style="margin-left: auto; margin-right: 0;"> <tr> <td style="padding: 0 10px;">5,000.00</td> <td style="padding: 0 10px;">x</td> <td style="text-align: right; padding: 0 10px;">0.1023</td> </tr> <tr> <td colspan="2"></td> <td style="border-top: 1px solid black; text-align: right; padding: 0 10px;">511.50</td> </tr> </table>	5,000.00	x	0.1023			511.50
5,000.00	x	0.1023							
		511.50							

1. This rate could apply to qualifying stock options and bonuses.

## State Withholding Tax Regular Wages Only

### Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married with Two or More Incomes claiming four regular withholding allowances, and one allowance for estimated deductions. For this example, regular wages are \$500 and period-to-date wages are \$450.

California Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages										
Step	Action	Result	Example							
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	<table style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">450.00</td></tr> <tr><td style="text-align: right;">+ 500.00</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">950.00</td></tr> </table>	450.00	+ 500.00	950.00				
450.00										
+ 500.00										
950.00										
<b>2</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	<table style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">950.00</td></tr> <tr><td style="text-align: right;">x 52</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">49,400.00</td></tr> </table>	950.00	x 52	49,400.00				
950.00										
x 52										
49,400.00										
<b>3</b>	Determine if annual gross wages exceed the Low Income Exemption Limits (refer to Low Income Exemption Limits Table.) If annual gross wages do not exceed the Low Income Exemption Limits, no tax is to be withheld	Tax liability determination	<table style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">49,400.00</td></tr> <tr><td style="text-align: right;">&gt; 17,769.00</td></tr> <tr><td style="text-align: right;">so tax is to be withheld</td></tr> </table>	49,400.00	> 17,769.00	so tax is to be withheld				
49,400.00										
> 17,769.00										
so tax is to be withheld										
<b>4</b>	Subtract the amount of additional allowances for estimated deductions (DE4-Worksheet B).	Wages minus additional allowances	<table style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">49,400.00</td></tr> <tr><td style="text-align: right;">- 1,000.00</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">48,400.00</td></tr> </table>	49,400.00	- 1,000.00	48,400.00				
49,400.00										
- 1,000.00										
48,400.00										
<b>5</b>	Subtract the standard deduction.	Annual taxable wages	<table style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">48,400.00</td></tr> <tr><td style="text-align: right;">- 5,363.00</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">43,037.00</td></tr> </table>	48,400.00	- 5,363.00	43,037.00				
48,400.00										
- 5,363.00										
43,037.00										
<b>6</b>	Compute the annual state tax using the tax rate table.  Single/Married with two or more incomes: Line 4	Annual state tax	<table style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">43,037.00</td></tr> <tr><td style="text-align: right;">- 38,959.00</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">4,078.00</td></tr> <tr><td style="text-align: right;">x 0.066</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">269.15</td></tr> <tr><td style="text-align: right;">+ 1,056.61</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">1,325.76</td></tr> </table>	43,037.00	- 38,959.00	4,078.00	x 0.066	269.15	+ 1,056.61	1,325.76
43,037.00										
- 38,959.00										
4,078.00										
x 0.066										
269.15										
+ 1,056.61										
1,325.76										
<b>7</b>	Subtract the tax credit.	Net annual state tax	<table style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">1,325.76</td></tr> <tr><td style="text-align: right;">- 633.60</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">692.16</td></tr> </table>	1,325.76	- 633.60	692.16				
1,325.76										
- 633.60										
692.16										

**Vertex Payroll Tax Calculation Guide for the United States  
California**

<b>California Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>								
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>					
<b>8</b>	Divide the net annual state tax by the annual number of pay periods.	Total amount of state tax for the multiple pays within the pay period	<table style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">692.16</td></tr> <tr><td style="text-align: right;">/</td></tr> <tr><td style="text-align: right;">52</td></tr> <tr><td style="text-align: right;">-----</td></tr> <tr><td style="text-align: right;">13.31</td></tr> </table>	692.16	/	52	-----	13.31
692.16								
/								
52								
-----								
13.31								
<b>9</b>	Subtract the period-to-date tax amount.	State tax for the additional pay within the pay period	<table style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">13.31</td></tr> <tr><td style="text-align: right;">-</td></tr> <tr><td style="text-align: right;">0.00</td></tr> <tr><td style="text-align: right;">-----</td></tr> <tr><td style="text-align: right;">13.31</td></tr> </table>	13.31	-	0.00	-----	13.31
13.31								
-								
0.00								
-----								
13.31								

**State Withholding Tax  
Low Income Exemption Limits Table**

<b>FILING STATUS</b>	<b>TAX EXEMPT INCOME LIMIT</b>
Single	17,769.00
Married with Two or More Incomes	17,769.00
Married with multiple employers	17,769.00
Married with One Income claiming 0 or 1 regular allowances	17,769.00
Married with One Income claiming 2 or more regular allowances	35,538.00
Head of Household	35,538.00

*Vertex Payroll Tax Calculation Guide for the United States  
California*

**State Withholding Tax Rate Tables**

Single/Married with Two or More Incomes					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	10,412.00		1.10%	
2		24,684.00	114.53	2.20%	10,412.00
3		38,959.00	428.51	4.40%	24,684.00
4		54,081.00	1,056.61	6.60%	38,959.00
5		68,350.00	2,054.66	8.80%	54,081.00
6		349,137.00	3,310.33	10.23%	68,350.00
7		418,961.00	32,034.84	11.33%	349,137.00
8		698,271.00	39,945.90	12.43%	418,961.00
9		1,000,000.00	74,664.13	13.53%	698,271.00
10	Over	1,000,000.00	115,488.06	14.63%	1,000,000.00

Married with One Income					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	20,824.00		1.10%	
2		49,368.00	229.06	2.20%	20,824.00
3		77,918.00	857.03	4.40%	49,368.00
4		108,162.00	2,113.23	6.60%	77,918.00
5		136,700.00	4,109.33	8.80%	108,162.00
6		698,274.00	6,620.67	10.23%	136,700.00
7		837,922.00	64,069.69	11.33%	698,274.00
8		1,000,000.00	79,891.81	12.43%	837,922.00
9		1,396,542.00	100,038.11	13.53%	1,000,000.00
10	Over	1,396,542.00	153,690.24	14.63%	1,396,542.00

Head of Household					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	20,839.00		1.10%	
2		49,371.00	229.23	2.20%	20,839.00
3		63,644.00	856.93	4.40%	49,371.00
4		78,765.00	1,484.94	6.60%	63,644.00
5		93,037.00	2,482.93	8.80%	78,765.00
6		474,824.00	3,738.87	10.23%	93,037.00
7		569,790.00	42,795.68	11.33%	474,824.00
8		949,649.00	53,555.33	12.43%	569,790.00
9		1,000,000.00	100,771.80	13.53%	949,649.00
10	Over	1,000,000.00	107,584.29	14.63%	1,000,000.00



## State Unemployment Insurance (SUI) Summary

California State Unemployment Insurance (SUI) Summary				
<b>Wage Base</b>	7,000.00			
<b>Rates</b>	<b>Minimum employer</b>	1.5% <sup>1</sup>	<b>Maximum employer</b>	6.2% <sup>1</sup>
	<b>New employer</b>	3.4% <sup>1</sup>	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>		
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>		

1. Employers are also liable for Employment Training tax. See California State Unemployment Tax Employment Training Tax Summary.

**Vertex Payroll Tax Calculation Guide for the United States  
California**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
California**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Taxable
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Taxable
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
Health Savings Acct - Employer Contribution	Taxable	Vanpool and Transit Passes	Exempt <sup>4</sup>
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250
2. Exempt up to a monthly limit of \$315
3. This plan is referring to nonqualified stock options.
4. Exempt up to a monthly limit of \$315

*Vertex Payroll Tax Calculation Guide for the United States  
California*

## State Unemployment Tax Employment Training Tax Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI1ER in the parameter pTaxID.

California State Unemployment Tax Employment Training Tax Summary		
<b>Wage Base</b>	7,000.00	
<b>Rates</b>	<b>Employer</b> 0.10%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-Tax Deductions</b>	These deductions follow California State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow California SUI. See the state's SUI summary for details.	

## State Disability Insurance (SDI) Summary

California State Disability Insurance (SDI) Summary		
<b>Wage Base</b>	Not applicable	
<b>Rates</b>	<p style="text-align: center;">1.1%</p> <p style="text-align: center;"><i>Note: To calculate this tax, pass the enumerated type eVprtTaxIDSDIEE in the parameter pTaxID.</i></p> <p style="text-align: center;"><b>Employee</b></p>	<p style="text-align: center;"><b>Employer</b></p> <p style="text-align: center;">Not applicable</p>
<b>Calculation Methods</b>	<b>Pay type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Flat Rate (default)</li> <li>• Self Adjust</li> </ul>

**Vertex Payroll Tax Calculation Guide for the United States  
California**

## State Disability Insurance (SDI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
California**

## State Disability Insurance (SDI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Taxable
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Taxable
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable	Severance Pay	Taxable
Golden Parachute	Taxable		
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
Health Savings Acct - Employer Contribution	Taxable	Vanpool and Transit Passes	Exempt <sup>4</sup>
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250
2. Exempt up to a monthly limit of \$315
3. This plan is referring to nonqualified stock options.
4. Exempt up to a monthly limit of \$315

## **Local Withholding Tax Summary**

<b>California Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax



## Local Employer Tax San Francisco Administrative Office Tax Summary

To calculate this tax, pass the enumerated type eVprtTaxIDLISCER in the parameter pTaxID.<sup>1</sup>

California Local Employer Tax San Francisco Administrative Office Tax Summary			
<b>Basis of Tax</b>	Gross wages		
<b>Rates</b>	<b>Employee</b>	Not applicable	<b>Employer</b> 1.54%
<b>Calculation Methods</b>	<b>Pay type</b>	<b>Calculation Methods</b>	
	All Pay Types	Flat Rate (default)	

1. Any additional Administrative Office Tax that is based on the Executive Pay Ratio can be handled as an override rate on eVprtTaxIDLISCER.

**Vertex Payroll Tax Calculation Guide for the United States  
California**

## Local Withholding Tax Administrative Office Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
California**

## Local Withholding Tax Administrative Office Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Taxable
Clergy Housing Allowance	Taxable	Meals for the convenience of the ER	Taxable
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Taxable	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Taxable	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Taxable	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>1</sup>	Taxable
Health Savings Acct - Employer Contribution	Taxable	Vanpool and Transit Passes	Taxable
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Exempt
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Exempt

1. This plan is referring to nonqualified stock options.

# Colorado Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	7
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	9
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	10
State Unemployment Insurance (SUI) Summary	11
State Unemployment Tax Surcharge Summary	14
State Disability Insurance (SDI) Summary	15
State Family and Medical Leave Summary	16
Local Withholding Tax Summary	19
Local Employer Tax Rate Table	22
Local Employee Withholding Tax Rate Table	23

## State Withholding Tax Summary

Colorado State Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	<ul style="list-style-type: none"> <li>• Flat Rate Combined (default)</li> <li>• Concurrent Aggregation</li> </ul>
	Supplemental Only	Flat Rate (default)
<b>Reciprocity</b>	<ul style="list-style-type: none"> <li>• No reciprocity agreements are in effect. However, Colorado does not require withholding from Colorado residents working in other states that collect withholding tax.</li> <li>• Colorado withholding is required from Colorado residents working in other states that do not collect withholding tax.</li> <li>• When Non-Residency Certificate (pNRCertif) is set to false and Colorado residents work in a state that requires state tax to be withheld, then the Colorado withholding will be reduced by work state withholding.</li> <li>• Colorado withholding is required from non-residents working in Colorado.</li> </ul>	
<b>Jurisdiction Interaction Treatment</b>	Eliminate the resident tax if the work tax imposes a withholding tax on nonresidents. Accumulate wages only if tax is withheld. <i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 7.</i>	
<b>Valid Filing Statuses and Standard Deductions</b>	<b>Filing Status</b>	<b>Standard Deduction</b>
	<ul style="list-style-type: none"> <li>• Single</li> <li>• Married</li> <li>• Head of Household</li> <li>• Single or Married Filing Separately</li> </ul>	5,000.00
	<ul style="list-style-type: none"> <li>• Married Filing Jointly</li> </ul>	10,000.00

**Vertex Payroll Tax Calculation Guide for the United States  
Colorado**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Colorado**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly.

Colorado State Withholding Tax Regular Wages Only Annualized Method Calculation Example			
Step	Action	Result	Example
1	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
2	Subtract the standard deduction.  Withholding amount: <span style="float: right;">10,000.00</span>	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - 10,000.00 \\ \hline 42,000.00 \end{array}$
<p><b>Note:</b> If the employee completed form DR 0004 Line 2, enter that amount in pOvExeAmt or in Form CO.ANNUAL_WH_ALLOWANCE. If the employee did not submit form DR 0004, or if form DR 0004 Line 2 is blank, the appropriate amount based on the employee's expected filing status from IRS form W-4 Step 1(c) is used: \$9,000 if married filing jointly; or \$4,500 otherwise.</p>			
3	Compute the annual state tax.	Annual state tax	$\begin{array}{r} 42,000.00 \\ \times \quad 0.0440 \\ \hline 1,848.00 \end{array}$
4	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 1,848.00 \\ / \quad 52 \\ \hline 35.54 \end{array}$
5	Round the state tax for the pay period to the nearest dollar.	Rounded state tax for the pay period	36.00



## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly.

Colorado State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example			
Step	Action	Result	Example
1	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
2	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
3	Subtract the standard deduction. Standard deduction: <span style="float: right;">10,000.00</span>	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 10,000.00 \\ \hline 302,000.00 \end{array}$
<p><b>Note:</b> <i>If the employee completed form DR 0004 Line 2, enter that amount in pOvExeAmt or in Form CO.ANNUAL_WH_ALLOWANCE. If the employee did not submit form DR 0004, or if form DR 0004 Line 2 is blank, the appropriate amount based on the employee's expected filing status from IRS form W-4 Step 1(c) is used: \$9,000 if married filing jointly; or \$4,500 otherwise.</i></p>			
4	Compute the annual state tax.	Annual state tax	$\begin{array}{r} 302,000.00 \\ \times \quad 0.0440 \\ \hline 13,288.00 \end{array}$
5	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 13,288.00 \\ / \quad 52 \\ \hline 255.54 \end{array}$
6	Round the state tax for the pay period to the nearest dollar.	Rounded state tax for the pay period	256.00

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly.

Colorado State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the standard deduction. Standard deduction: <span style="float: right;">10,000.00</span>	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - 10,000.00 \\ \hline 42,000.00 \end{array}$
<p><i><b>Note:</b> If the employee completed form DR 0004 Line 2, enter that amount in pOvExeAmt or in Form CO.ANNUAL_WH_ALLOWANCE. If the employee did not submit form DR 0004, or if form DR 0004 Line 2 is blank, the appropriate amount based on the employee's expected filing status from IRS form W-4 Step 1(c) is used: \$9,000 if married filing jointly; or \$4,500 otherwise.</i></p>			
<b>3</b>	Compute the annual state tax.	Annual state tax	$\begin{array}{r} 42,000.00 \\ \times \quad 0.0440 \\ \hline 1,848.00 \end{array}$
<b>4</b>	Compute the annual state tax using the standard rate.	Annual state tax using the standard rate	$\begin{array}{r} 1,848.00 \\ / \quad 52.0000 \\ \hline 35.54 \end{array}$
<b>5</b>	Round the state tax for the pay period to the nearest dollar.	Rounded state tax for the pay period	36.00

**Vertex Payroll Tax Calculation Guide for the United States  
Colorado**

<b>Colorado State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>Supplemental Wages</b>			
<b>6</b>	Multiply supplemental wages by the state supplemental tax rate of 4.40%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0440 \\ \hline 220.00 \end{array}$
<b>7</b>	Round the state tax for the pay period to the nearest dollar.	Rounded state tax on supplemental wages for the pay period	220.00
<b>8</b>	Add the tax on regular wages and the tax on supplemental wages.	Rounded total state tax for the pay period	$\begin{array}{r} 36.00 \\ + \quad 220.00 \\ \hline 256.00 \end{array}$

## **State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example**

<b>Colorado State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 4.40%.	State tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0440 \\ \hline 220.00 \end{array}$
<b>2</b>	Round the state tax for the pay period to the nearest dollar.	Rounded state tax for the pay period	220.00

## State Withholding Tax Regular Wages Only

### Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married Filing Jointly. For this example, regular wages are \$500 and period-to-date wages are \$450.

Colorado Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages									
Step	Action	Result	2020 Form W-4 (Option 1)						
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	<table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr><td style="padding: 0 10px;">450.00</td><td style="padding: 0 10px;"></td></tr> <tr><td style="padding: 0 10px;">+</td><td style="padding: 0 10px;">500.00</td></tr> <tr><td colspan="2" style="border-top: 1px solid black; padding: 0 10px;">950.00</td></tr> </table>	450.00		+	500.00	950.00	
450.00									
+	500.00								
950.00									
<b>2</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	<table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr><td style="padding: 0 10px;">950.00</td><td style="padding: 0 10px;"></td></tr> <tr><td style="padding: 0 10px;">x</td><td style="padding: 0 10px;">52</td></tr> <tr><td colspan="2" style="border-top: 1px solid black; padding: 0 10px;">49,400.00</td></tr> </table>	950.00		x	52	49,400.00	
950.00									
x	52								
49,400.00									
<b>3</b>	Subtract the standard deduction. Standard deduction: <span style="float: right;">10000.00</span>	Annual taxable wages	<table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr><td style="padding: 0 10px;">49,400.00</td><td style="padding: 0 10px;"></td></tr> <tr><td style="padding: 0 10px;">-</td><td style="padding: 0 10px;">10,000.00</td></tr> <tr><td colspan="2" style="border-top: 1px solid black; padding: 0 10px;">39,400.00</td></tr> </table>	49,400.00		-	10,000.00	39,400.00	
49,400.00									
-	10,000.00								
39,400.00									
<p><i><b>Note:</b> If the employee completed form DR 0004 Line 2, enter that amount in pOvExeAmt or in Form CO.ANNUAL_WH_ALLOWANCE. If the employee did not submit form DR 0004, or if form DR 0004 Line 2 is blank, the appropriate amount based on the employee's expected filing status from IRS form W-4 Step 1(c) is used: \$9,000 if married filing jointly; or \$4,500 otherwise.</i></p>									
<b>4</b>	Compute the annual state tax.	Annual state tax	<table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr><td style="padding: 0 10px;">39,400.00</td><td style="padding: 0 10px;"></td></tr> <tr><td style="padding: 0 10px;">x</td><td style="padding: 0 10px;">0.0440</td></tr> <tr><td colspan="2" style="border-top: 1px solid black; padding: 0 10px;">1,733.60</td></tr> </table>	39,400.00		x	0.0440	1,733.60	
39,400.00									
x	0.0440								
1,733.60									
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	Annual state tax using the standard rate	<table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr><td style="padding: 0 10px;">1,733.60</td><td style="padding: 0 10px;"></td></tr> <tr><td style="padding: 0 10px;">/</td><td style="padding: 0 10px;">52</td></tr> <tr><td colspan="2" style="border-top: 1px solid black; padding: 0 10px;">33.34</td></tr> </table>	1,733.60		/	52	33.34	
1,733.60									
/	52								
33.34									
<b>6</b>	Round the total amount of state tax to the nearest dollar.	Rounded total amount of state tax	33.00						
<b>7</b>	Subtract the period-to-date tax amount.	State tax for the additional pay within the pay period	<table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr><td style="padding: 0 10px;">33.00</td><td style="padding: 0 10px;"></td></tr> <tr><td style="padding: 0 10px;">-</td><td style="padding: 0 10px;">11.00</td></tr> <tr><td colspan="2" style="border-top: 1px solid black; padding: 0 10px;">22.00</td></tr> </table>	33.00		-	11.00	22.00	
33.00									
-	11.00								
22.00									

## State Unemployment Insurance (SUI) Summary

Colorado State Unemployment Insurance (SUI) Summary		
<b>Wage Base</b>	23,800.00	
<b>Rates</b>	<b>Minimum employer</b>	0.64% <sup>1</sup>
	<b>Maximum employer</b>	8.68% <sup>1</sup>
	<b>New employer</b>	Varies based on industry <sup>1</sup>
	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

1. Employers are also liable for SUI Surcharge. See SUI Surcharge Tax Summary.

**Vertex Payroll Tax Calculation Guide for the United States  
Colorado**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Colorado**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Exempt
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>2</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>4</sup>
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250
2. This plan is referring to nonqualified stock options.
3. Exempt up to a monthly limit of \$315
4. Exempt up to a monthly limit of \$315



## State Unemployment Tax Surcharge Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI1ER in the parameter pTaxID.

Colorado State Unemployment Insurance Surcharge Summary		
<b>Wage Base</b>	23,800.00	
<b>Rates</b>	<b>Employer</b> 3.66% <sup>1</sup>	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-tax Deductions</b>	These deductions follow Colorado State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Colorado SUI. See the state's SUI summary for details.	

1. Maximum Rate. Employer rate varies depending upon Experience Rating.

## **State Disability Insurance (SDI) Summary**

<b>Colorado State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## State Family and Medical Leave Summary

To calculate this tax, pass the following enumerated types in the parameter pTaxID:

- Employer: eVprtTaxIDSMISC2ER
- Employee: eVprtTaxIDSMISC2EE

Colorado State Family and Medical Leave Summary		
<b>Wage Base</b>	168,600.00	
<b>Rates</b>	Total rate: 0.9%	
	<b>Employee</b>	<b>Employer</b>
	0.45%	0.45%
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• No Self Adjust (default)</li> <li>• Self Adjust (ER Only)</li> </ul>
<b>Reciprocity</b>	Withholding of the Family and Medical Leave is at the work location and is required for all Colorado residents and non-residents working in Colorado.	

*Note: OPT OUT form functionality has been added to these tax records. Refer to the Forms Guide for details about these forms.*

**Vertex Payroll Tax Calculation Guide for the United States  
Colorado**

## State Family and Medical Leave Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Colorado**

## State Family and Medical Leave Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Exempt
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Exempt
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Exempt
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Exempt
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>2</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>4</sup>
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250
2. This plan is referring to nonqualified stock options.
3. Exempt up to a monthly limit of \$315
4. Exempt up to a monthly limit of \$315

## Local Withholding Tax Summary

Colorado Local Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the month	
<b>Calculation methods</b>	Pay type	Calculation methods
	All Pay Types	Flat Amount (default)
<b>Reciprocity</b>	<p>Withholding of applicable local taxes at the work location is required for Colorado residents and non-residents working in Colorado. The monthly OPT is calculated for employees who earn more than the Tax Exempt Income Limit during the calendar month, (see tables on following pages). When an employee works in more than one taxing jurisdiction during the month, the jurisdiction with the most MTD hours is authorized to collect the tax.</p> <p>Colorado does not require withholding of local taxes for Colorado residents working in other states.</p>	
<b>Valid Filing Statuses</b>	Not applicable	

**Vertex Payroll Tax Calculation Guide for the United States  
Colorado**

## Local Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
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403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Colorado**

## Local Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Taxable
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance (Employee OPT)	Taxable <sup>1</sup>	Meals for the convenience of the ER	Exempt <sup>3</sup>
Clergy Housing Allowance (Employer OPT)	Exempt	Military Differential Pay	Taxable
Deceased Worker Pay	Taxable <sup>2</sup>	Qualified Moving Expense Reimbursements	Taxable
Domestic Partner Benefit (Dependent)	Exempt		
Domestic Partner Benefit (Non Dependent)	Taxable	409A Distribution	Exempt <sup>6</sup>
Educational Assistance (Job-Related)	Taxable	Qualified Parking	Taxable
		Reported Tips	Taxable
Educational Assistance (Non-Job Related)	Taxable	Severance Pay	Taxable
Emergency Paid Sick Leave	Taxable		
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable	Severance Pay (Required by Law or Contract)	Taxable
Golden Parachute	Taxable		
Group Term Life in excess of \$50,000	Taxable	Stock Options <sup>4</sup>	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable		
Health Savings Acct - Employer Contribution	Taxable	Vanpool and Transit Passes	Taxable
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Exempt <sup>5</sup>
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt <sup>3</sup>
Agent LTD 125 Plan	Exempt <sup>3</sup>	ER STD 125 Plan	Exempt <sup>5</sup>

1. Glendale is exempt.

2. Denver and Greenwood Village are exempt.

3. Compensation is taxable in Sheridan.

4. This plan refers to nonqualified stock options.

5. Compensation is taxable in Aurora and Sheridan.

6. Greenwood Village is taxable.



*Vertex Payroll Tax Calculation Guide for the United States  
Colorado*

**Local Employer Tax Rate Table**

To calculate Business Occupational Privilege tax, use the eVprtTaxIDLISCER enumerated type in the parameter pTaxID.

<b>Colorado Local Employer Withholding Tax Rate Table</b>			
<b>City</b>	<b>Business Occupational Privilege Tax</b>	<b>Note</b>	<b>Tax Exempt Income Limit</b>
Aurora	2/month	Wages earned in all work locations are used to determine if income limit is met.	250/month
Denver	4/month	Wages earned in Denver are used to determine if income limit is met.	500/month
Glendale	5/month	Wages earned in Glendale are used to determine if income limit is met.	750/month
Greenwood Village	2/month	Wages earned in Greenwood Village are used to determine if income limit is met.	250/month
Sheridan	3/month	Wages earned in all work locations are used to determine if income limit is met.	500/month

*Vertex Payroll Tax Calculation Guide for the United States  
Colorado*

## Local Employee Withholding Tax Rate Table

To calculate Employee Occupational Privilege Tax use the eVprtTaxIDHEAD enumerated type in the parameter pTaxID.

Colorado Local Employee Withholding Tax Rate Table			
City	Employee Occupational Privilege Tax	Note	Tax Exempt Income Limit
Aurora	2/month	Wages earned in all work locations are used to determine if income limit is met.	250/month
Denver	5.75/month	Wages earned in Denver are used to determine if income limit is met.	500/month
Glendale	5/month	Wages earned in Glendale are used to determine if income limit is met.	750/month
Greenwood Village	2/month	Wages earned in Greenwood Village are used to determine if income limit is met.	250/month
Sheridan	3/month	Wages earned in all work locations are used to determine if income limit is met.	500/month

# Connecticut Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	8
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	10
State Withholding Tax Rate Tables	12
State Withholding Tax 2% Phase-Out Tables	13
State Withholding Tax Recapture Table	14
State Withholding Tax Exemptions Table	16
State Withholding Tax Personal Tax Credits Table	17
State Unemployment Insurance (SUI) Summary	18
State Disability Insurance (SDI) Summary	21
State Paid Family Leave and Medical Leave (PFML) Summary	22
Local Withholding Tax Summary	23

## State Withholding Tax Summary

Connecticut State Withholding Tax Summary															
<b>Basis of tax</b>	Gross income earned in the calendar year														
<b>Calculation methods</b>	<b>Pay type</b>														
	<b>Calculation methods</b>														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Regular Only</td> <td>Annualized (default)</td> </tr> <tr> <td>Regular and Supplemental</td> <td>Concurrent Aggregation (default)</td> </tr> <tr> <td>Supplemental Only</td> <td>Previous Aggregation (default)</td> </tr> </table>	Regular Only	Annualized (default)	Regular and Supplemental	Concurrent Aggregation (default)	Supplemental Only	Previous Aggregation (default)								
Regular Only	Annualized (default)														
Regular and Supplemental	Concurrent Aggregation (default)														
Supplemental Only	Previous Aggregation (default)														
<b>Reciprocity</b>	No reciprocity agreements are in effect. However, Connecticut allows a credit for taxes paid elsewhere. For Connecticut residents working in other states, withhold for Connecticut the amount by which Connecticut tax exceeds the tax of the state of employment. Connecticut withholding is required from non-residents working in Connecticut.														
<b>Jurisdiction Interaction Treatment</b>	Credit the resident state by the amount of work tax withheld. Always accumulate wages. <i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 2.</i>														
<b>Valid Filing Statuses</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px;">A</td> <td>Married Filing Jointly, Both Spouses Employed, Combined Income Less Than or Equal to \$100,500, and Married Filing Separately</td> </tr> <tr> <td>B</td> <td>Head of Household</td> </tr> <tr> <td>C</td> <td>Married Filing Jointly, Spouse Not Employed</td> </tr> <tr> <td>D</td> <td>Married Filing Jointly, Both Spouses Employed, Combined Income Greater Than \$100,500<sup>1</sup></td> </tr> <tr> <td>E</td> <td>Exempt</td> </tr> <tr> <td>F</td> <td>Single</td> </tr> <tr> <td colspan="2">No State W4<sup>2</sup></td> </tr> </table>	A	Married Filing Jointly, Both Spouses Employed, Combined Income Less Than or Equal to \$100,500, and Married Filing Separately	B	Head of Household	C	Married Filing Jointly, Spouse Not Employed	D	Married Filing Jointly, Both Spouses Employed, Combined Income Greater Than \$100,500 <sup>1</sup>	E	Exempt	F	Single	No State W4 <sup>2</sup>	
A	Married Filing Jointly, Both Spouses Employed, Combined Income Less Than or Equal to \$100,500, and Married Filing Separately														
B	Head of Household														
C	Married Filing Jointly, Spouse Not Employed														
D	Married Filing Jointly, Both Spouses Employed, Combined Income Greater Than \$100,500 <sup>1</sup>														
E	Exempt														
F	Single														
No State W4 <sup>2</sup>															

1. Refer to Form CT-W4 for additional scenarios for this filing status.

2. This filing status will be withheld at the highest tax rate, without allowance for exemption.

**Vertex Payroll Tax Calculation Guide for the United States  
Connecticut**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Connecticut**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>5</sup>
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

*Vertex Payroll Tax Calculation Guide for the United States  
Connecticut*

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of A: Married Filing Jointly, Both Spouses Employed, Combined Income Less Than or Equal to \$100,500.

<b>Connecticut State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the withholding exemption. Exemptions table, Line 13: 0.00	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 0.00 \\ \hline 52,000.00 \end{array}$
<b>3</b>	Compute the preliminary annual state tax using the tax rate table.  Filing Status A: Line 2	Preliminary tax on annual wages	$\begin{array}{r} 52,000.00 \\ - \quad 50,000.00 \\ \hline 2,000.00 \\ \times \quad 0.055 \\ \hline 110.00 \\ + \quad 2,000.00 \\ \hline 2,110.00 \end{array}$
<b>4</b>	Using annual gross wages and filing status, determine the amount to add back if the 2% tax rate Phase Out applies.	2% Phase Out	25.00
<b>5</b>	Using annual gross wages and filing status, determine additional recapture amount.	Additional recapture amount	0.00
<b>6</b>	Add the withholding amounts in steps 3 to 5.	Preliminary annual state tax	2,135.00
<b>7</b>	Using annual gross wages and filing status, determine the credit percentage. Personal Tax Credits table: Line 26	Credit percentage	2.00%
<b>8</b>	Multiply the preliminary annual state tax by 1 minus the credit percentage.	Tax with credit percentage applied	$\begin{array}{r} 2,135.00 \\ \times \quad 0.98 \\ \hline 2,092.30 \end{array}$
<b>9</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 2,092.30 \\ / \quad 52 \\ \hline 40.24 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of A: Married Filing Jointly, Both Spouses Employed, Combined Income Less Than or Equal to \$100,500.

<b>Connecticut State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the withholding exemption. Exemptions table: Line 13	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 0.00 \\ \hline 312,000.00 \end{array}$
<b>4</b>	Compute the preliminary annual state tax using the tax rate table.  Filing Status A: Line 2	Preliminary tax on annual wages	$\begin{array}{r} 312,000.00 \\ - \quad 250,000.00 \\ \hline 62,000.00 \\ \times \quad 0.069 \\ \hline 4,278.00 \\ + \quad 14,000.00 \\ \hline 18,278.00 \end{array}$
<b>5</b>	Using annual gross wages and filing status, determine the amount to add back if the 2% tax rate Phase Out applies.	2% Phase Out	250.00
<b>6</b>	Using annual gross wages and filing status, determine additional recapture amount.	Additional recapture amount	2,320.00
<b>7</b>	Add the withholding amounts in steps 4 to 6.	Preliminary annual state tax	20,848.00
<b>8</b>	Using annual gross wages and filing status, determine the credit percentage. Personal Tax Credits table: Line 28	Credit percentage	0.00%



**Vertex Payroll Tax Calculation Guide for the United States  
Connecticut**

<b>Connecticut State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>9</b>	Multiply the preliminary annual state tax by 1 minus the credit percentage.	Tax with credit percentage applied	$  \begin{array}{r}  20,848.00 \\  \times \quad 1.00 \\  \hline  20,848.00  \end{array}  $
<b>10</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$  \begin{array}{r}  20,848.00 \\  / \quad 52 \\  \hline  400.92  \end{array}  $

*Vertex Payroll Tax Calculation Guide for the United States  
Connecticut*

## State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of A: Married Filing Jointly, Both Spouses Employed, Combined Income Less Than or Equal to \$100,500.

<b>Connecticut State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the withholding exemption. Exemptions table: Line 13	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 0.00 \\ \hline 312,000.00 \end{array}$
<b>4</b>	Compute the preliminary annual state tax using the tax rate table.  Filing Status A: Line 2	Preliminary tax on annual wages	$\begin{array}{r} 312,000.00 \\ - \quad 250,000.00 \\ \hline 62,000.00 \\ \times \quad 0.069 \\ \hline 4,278.00 \\ + \quad 14,000.00 \\ \hline 18,278.00 \end{array}$
<b>5</b>	Using annual gross wages and filing status, determine the amount to add back if the 2% tax rate Phase Out applies.	2% Phase Out	250.00
<b>6</b>	Using annual gross wages and filing status, determine additional recapture amount.	Additional recapture amount	2,320.00
<b>7</b>	Add the withholding amounts in steps 4 to 6.	Preliminary annual state tax	20,848.00
<b>8</b>	Using annual gross wages and filing status, determine the credit percentage. Personal Tax Credits table: Line 28	Credit percentage	0.00%

**Vertex Payroll Tax Calculation Guide for the United States  
Connecticut**

<b>Connecticut State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>9</b>	Multiply the preliminary annual state tax by 1 minus the credit percentage.	Tax with credit percentage applied	$\begin{array}{r} 20,848.00 \\ \times \quad 1.00 \\ \hline 20,848.00 \end{array}$
<b>10</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 20,848.00 \\ / \quad 52 \\ \hline 400.92 \end{array}$
<b>11</b>	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 400.92 \\ - \quad 40.24 \\ \hline 360.68 \end{array}$

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status A: Married Filing Jointly, Both Spouses Employed, Combined Income Less Than or Equal to \$100,500. Regular wages are \$500, period-to-date wages are \$450.

Connecticut State Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages			
Step	Action	Result	Example
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	<div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="margin-right: 10px;">450.00</div> <div style="margin-right: 10px;">+</div> <div style="border-bottom: 1px solid black; margin-right: 10px;">500.00</div> <div style="margin-right: 10px;">950.00</div> </div>
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	<div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="margin-right: 10px;">950.00</div> <div style="margin-right: 10px;">x</div> <div style="border-bottom: 1px solid black; margin-right: 10px;">52</div> <div style="margin-right: 10px;">49,400.00</div> </div>
<b>3</b>	Subtract the withholding deduction. Exemptions table: Line 13 <span style="float: right;">0.00</span>	Annual taxable wages	<div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="margin-right: 10px;">49,400.00</div> <div style="margin-right: 10px;">-</div> <div style="border-bottom: 1px solid black; margin-right: 10px;">0.00</div> <div style="margin-right: 10px;">49,400.00</div> </div>
<b>4</b>	Compute the preliminary annual state tax using the tax rate table.  Filing Status A: Line 2	Preliminary tax on annual wages	<div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="margin-right: 10px;">49,400.00</div> <div style="margin-right: 10px;">-</div> <div style="border-bottom: 1px solid black; margin-right: 10px;">10,000.00</div> <div style="margin-right: 10px;">39,400.00</div> </div> <div style="display: flex; justify-content: flex-end; align-items: center; margin-top: 5px;"> <div style="margin-right: 10px;">x</div> <div style="border-bottom: 1px solid black; margin-right: 10px;">0.045</div> <div style="margin-right: 10px;">1,773.00</div> </div> <div style="display: flex; justify-content: flex-end; align-items: center; margin-top: 5px;"> <div style="margin-right: 10px;">+</div> <div style="border-bottom: 1px solid black; margin-right: 10px;">200.00</div> <div style="margin-right: 10px;">1,973.00</div> </div>
<b>5</b>	Using annual gross wages and filing status, determine the amount to add back if the 2% tax rate Phase Out applies.	2% Phase Out	0.00
<b>6</b>	Using annual gross wages and filing status, determine additional recapture amount.	Additional recapture amount	0.00
<b>7</b>	Add the withholding amounts in steps 4 to 6.	Preliminary annual state tax	1,973.00
<b>8</b>	Using annual gross wages and filing status, determine the credit percentage. Personal Tax Credits table: Line 21	Credit percentage	7.00%

**Vertex Payroll Tax Calculation Guide for the United States  
Connecticut**

<b>Connecticut State Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>9</b>	Multiply the preliminary annual state tax by 1 minus the credit percentage.	Tax with credit percentage applied	$\begin{array}{r} 1,973.00 \\ \times \quad 0.93 \\ \hline 1,834.89 \end{array}$
<b>10</b>	Divide the annual state tax by the annual number of pay periods.	Total amount of state tax for multiple pays within the pay period	$\begin{array}{r} 1,834.89 \\ / \quad 52 \\ \hline 35.29 \end{array}$
<b>11</b>	Subtract the period-to-date tax amount.	State tax for the additional pay within the pay period	$\begin{array}{r} 35.29 \\ - \quad 4.30 \\ \hline 30.99 \end{array}$

**Vertex Payroll Tax Calculation Guide for the United States  
Connecticut**

**State Withholding Tax Rate Tables**

Note: Filing Status E is exempt.

Filing Status A, D, F					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	10,000.00		2.00%	
2		50,000.00	200.00	4.50%	10,000.00
3		100,000.00	2,000.00	5.50%	50,000.00
4		200,000.00	4,750.00	6.00%	100,000.00
5		250,000.00	10,750.00	6.50%	200,000.00
		500,000.00	14,000.00	6.90%	250,000.00
6	Over	500,000.00	31,250.00	6.99%	500,000.00

Filing Status B					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	16,000.00		2.00%	
2		80,000.00	320.00	4.50%	16,000.00
3		160,000.00	3,200.00	5.50%	80,000.00
4		320,000.00	7,600.00	6.00%	160,000.00
5		400,000.00	17,200.00	6.50%	320,000.00
6		800,000.00	22,400.00	6.90%	400,000.00
7	Over	800,000.00	50,000.00	6.99%	800,000.00

Filing Status C					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	20,000.00		2.00%	
2		100,000.00	400.00	4.50%	20,000.00
3		200,000.00	4,000.00	5.50%	100,000.00
4		400,000.00	9,500.00	6.00%	200,000.00
5		500,000.00	21,500.00	6.50%	400,000.00
		1,000,000.00	28,000.00	6.90%	500,000.00
6	Over	1,000,000.00	62,500.00	6.99%	1,000,000.00

*Vertex Payroll Tax Calculation Guide for the United States  
Connecticut*

## State Withholding Tax 2% Phase-Out Tables

Filing Status A or D		
Annual Salary		2% Phase-Out Add back
More than	Less than or equal to	
0.00	50,250.00	0.00
50,250.00	52,750.00	25.00
52,750.00	55,250.00	50.00
55,250.00	57,750.00	75.00
57,750.00	60,250.00	100.00
60,250.00	62,750.00	125.00
62,750.00	65,250.00	150.00
65,250.00	67,750.00	175.00
67,750.00	70,250.00	200.00
70,250.00	72,750.00	225.00
Over 72,750.00		250.00

Filing Status B		
Annual Salary		2% Phase-Out Add back
More than	Less than or equal to	
0.00	78,500.00	0.00
78,500.00	82,500.00	40.00
82,500.00	86,500.00	80.00
86,500.00	90,500.00	120.00
90,500.00	94,500.00	160.00
94,500.00	98,500.00	200.00
98,500.00	102,500.00	240.00
102,500.00	106,500.00	280.00
106,500.00	110,500.00	320.00
110,500.00	114,500.00	360.00
Over 114,500.00		400.00

Filing Status C		
Annual Salary		2% Phase-Out Add back
More than	Less than or equal to	
0.00	100,500.00	0.00
100,500.00	105,500.00	50.00
105,500.00	110,500.00	100.00
110,500.00	115,500.00	150.00
115,500.00	120,500.00	200.00
120,500.00	125,500.00	250.00
125,500.00	130,500.00	300.00
130,500.00	135,500.00	350.00
135,500.00	140,500.00	400.00
140,500.00	145,500.00	450.00
Over 145,500.00		500.00

Filing Status F		
Annual Salary		2% Phase-Out Add back
More than	Less than or equal to	
0.00	56,500.00	0.00
56,500.00	61,500.00	25.00
61,500.00	66,500.00	50.00
66,500.00	71,500.00	75.00
71,500.00	76,500.00	100.00
76,500.00	81,500.00	125.00
81,500.00	86,500.00	150.00
86,500.00	91,500.00	175.00
91,500.00	96,500.00	200.00
96,500.00	101,500.00	225.00
Over 101,500.00		250.00

## State Withholding Tax Tax Recapture Table

Tax Recapture Table								
Filing Status								
Withholding code A, D, or F			Withholding code B			Withholding code C		
Annualized Salary		Recapture Amount	Annualized Salary		Recapture Amount	Annualized Salary		Recapture Amount
More than	Less than or equal to		More than	Less than or equal to		More than	Less than or equal to	
\$0	\$105,000	\$0	\$0	\$168,000	\$0	\$0	\$210,000	\$0
\$105,000	\$110,000	\$25	\$168,000	\$176,000	\$40	\$210,000	\$220,000	\$50
\$110,000	\$115,000	\$50	\$176,000	\$184,000	\$80	\$220,000	\$230,000	\$100
\$115,000	\$120,000	\$75	\$184,000	\$192,000	\$120	\$230,000	\$240,000	\$150
\$120,000	\$125,000	\$100	\$192,000	\$200,000	\$160	\$240,000	\$250,000	\$200
\$125,000	\$130,000	\$125	\$200,000	\$208,000	\$200	\$250,000	\$260,000	\$250
\$130,000	\$135,000	\$150	\$208,000	\$216,000	\$240	\$260,000	\$270,000	\$300
\$135,000	\$140,000	\$175	\$216,000	\$224,000	\$280	\$270,000	\$280,000	\$350
\$140,000	\$145,000	\$200	\$224,000	\$232,000	\$320	\$280,000	\$290,000	\$400
\$145,000	\$150,000	\$225	\$232,000	\$240,000	\$360	\$290,000	\$300,000	\$450
\$150,000	\$200,000	\$250	\$240,000	\$320,000	\$400	\$300,000	\$400,000	\$500
\$200,000	\$205,000	\$340	\$320,000	\$328,000	\$540	\$400,000	\$410,000	\$680
\$205,000	\$210,000	\$430	\$328,000	\$336,000	\$680	\$410,000	\$420,000	\$860
\$210,000	\$215,000	\$520	\$336,000	\$344,000	\$820	\$420,000	\$430,000	\$1,040
\$215,000	\$220,000	\$610	\$344,000	\$352,000	\$960	\$430,000	\$440,000	\$1,220
\$220,000	\$225,000	\$700	\$352,000	\$360,000	\$1,100	\$440,000	\$450,000	\$1,400
\$225,000	\$230,000	\$790	\$360,000	\$368,000	\$1,240	\$450,000	\$460,000	\$1,580
\$230,000	\$235,000	\$880	\$368,000	\$376,000	\$1,380	\$460,000	\$470,000	\$1,760
\$235,000	\$240,000	\$970	\$376,000	\$384,000	\$1,520	\$470,000	\$480,000	\$1,940
\$240,000	\$245,000	\$1,060	\$384,000	\$392,000	\$1,660	\$480,000	\$490,000	\$2,120
\$245,000	\$250,000	\$1,150	\$392,000	\$400,000	\$1,800	\$490,000	\$500,000	\$2,300
\$250,000	\$255,000	\$1,240	\$400,000	\$408,000	\$1,940	\$500,000	\$510,000	\$2,480
\$255,000	\$260,000	\$1,330	\$408,000	\$416,000	\$2,080	\$510,000	\$520,000	\$2,660
\$260,000	\$265,000	\$1,420	\$416,000	\$424,000	\$2,220	\$520,000	\$530,000	\$2,840
\$265,000	\$270,000	\$1,510	\$424,000	\$432,000	\$2,360	\$530,000	\$540,000	\$3,020
\$270,000	\$275,000	\$1,600	\$432,000	\$440,000	\$2,500	\$540,000	\$550,000	\$3,200
\$275,000	\$280,000	\$1,690	\$440,000	\$448,000	\$2,640	\$550,000	\$560,000	\$3,380
\$280,000	\$285,000	\$1,780	\$448,000	\$456,000	\$2,780	\$560,000	\$570,000	\$3,560
\$285,000	\$290,000	\$1,870	\$456,000	\$464,000	\$2,920	\$570,000	\$580,000	\$3,740
\$290,000	\$295,000	\$1,960	\$464,000	\$472,000	\$3,060	\$580,000	\$590,000	\$3,920
\$295,000	\$300,000	\$2,050	\$472,000	\$480,000	\$3,200	\$590,000	\$600,000	\$4,100
\$300,000	\$305,000	\$2,140	\$480,000	\$488,000	\$3,340	\$600,000	\$610,000	\$4,280
\$305,000	\$310,000	\$2,230	\$488,000	\$496,000	\$3,480	\$610,000	\$620,000	\$4,460
\$310,000	\$315,000	\$2,320	\$496,000	\$504,000	\$3,620	\$620,000	\$630,000	\$4,640
\$315,000	\$320,000	\$2,410	\$504,000	\$512,000	\$3,760	\$630,000	\$640,000	\$4,820
\$320,000	\$325,000	\$2,500	\$512,000	\$520,000	\$3,900	\$640,000	\$650,000	\$5,000



Tax Recapture Table								
Filing Status								
Withholding code A, D, or F			Withholding code B			Withholding code C		
Annualized Salary		Recapture Amount	Annualized Salary		Recapture Amount	Annualized Salary		Recapture Amount
More than	Less than or equal to		More than	Less than or equal to		More than	Less than or equal to	
\$325,000	\$330,000	\$2,590	\$520,000	\$528,000	\$4,040	\$650,000	\$660,000	\$5,180
\$330,000	\$335,000	\$2,680	\$528,000	\$536,000	\$4,180	\$660,000	\$670,000	\$5,360
\$335,000	\$340,000	\$2,770	\$536,000	\$544,000	\$4,320	\$670,000	\$680,000	\$5,540
\$340,000	\$345,000	\$2,860	\$544,000	\$552,000	\$4,460	\$680,000	\$690,000	\$5,720
\$345,000	\$500,000	\$2,950	\$552,000	\$800,000	\$4,600	\$690,000	\$1,000,000	\$5,900
\$500,000	\$505,000	\$3,000	\$800,000	\$808,000	\$4,680	\$1,000,000	\$1,010,000	\$6,000
\$505,000	\$510,000	\$3,050	\$808,000	\$816,000	\$4,760	\$1,010,000	\$1,020,000	\$6,100
\$510,000	\$515,000	\$3,100	\$816,000	\$824,000	\$4,840	\$1,020,000	\$1,030,000	\$6,200
\$515,000	\$520,000	\$3,150	\$824,000	\$832,000	\$4,920	\$1,030,000	\$1,040,000	\$6,300
\$520,000	\$525,000	\$3,200	\$832,000	\$840,000	\$5,000	\$1,040,000	\$1,050,000	\$6,400
\$525,000	\$530,000	\$3,250	\$840,000	\$848,000	\$5,080	\$1,050,000	\$1,060,000	\$6,500
\$530,000	\$535,000	\$3,300	\$848,000	\$856,000	\$5,160	\$1,060,000	\$1,070,000	\$6,600
\$535,000	\$540,000	\$3,350	\$856,000	\$864,000	\$5,240	\$1,070,000	\$1,080,000	\$6,700
\$540,000	and up	\$3,400	\$864,000	and up	\$5,320	\$1,080,000	and up	\$6,800

*Vertex Payroll Tax Calculation Guide for the United States  
Connecticut*

## State Withholding Tax Exemptions Table

Filing Status D: Married Filing Jointly, Both Spouses Employed, Combined Income Greater Than \$100,500:  
Exemption is \$0. Filing Status E is exempt.

State Withholding Tax Exemptions Table											
FILING STATUS A Married Filing Jointly, Both Spouses Employed, Combined Income Less Than or Equal to \$100,500, or Married Filing Separately			FILING STATUS B Head of Household			FILING STATUS C Married Filing Jointly, Spouse Not Employed			FILING STATUS F Single		
Annual Salary		Exempt	Annual Salary		Exempt	Annual Salary		Exempt	Annual Salary		Exempt
>	< OR =		>	< OR =		>	< OR =		>	< OR =	
\$0	24,000	12,000	\$0	38,000	19,000	\$0	48,000	24,000	\$0	30,000	15,000
24,000	25,000	11,000	38,000	39,000	18,000	48,000	49,000	23,000	30,000	31,000	14,000
25,000	26,000	10,000	39,000	40,000	17,000	49,000	50,000	22,000	31,000	32,000	13,000
26,000	27,000	9,000	40,000	41,000	16,000	50,000	51,000	21,000	32,000	33,000	12,000
27,000	28,000	8,000	41,000	42,000	15,000	51,000	52,000	20,000	33,000	34,000	11,000
28,000	29,000	7,000	42,000	43,000	14,000	52,000	53,000	19,000	34,000	35,000	10,000
29,000	30,000	6,000	43,000	44,000	13,000	53,000	54,000	18,000	35,000	36,000	9,000
30,000	31,000	5,000	44,000	45,000	12,000	54,000	55,000	17,000	36,000	37,000	8,000
31,000	32,000	4,000	45,000	46,000	11,000	55,000	56,000	16,000	37,000	38,000	7,000
32,000	33,000	3,000	46,000	47,000	10,000	56,000	57,000	15,000	38,000	39,000	6,000
33,000	34,000	2,000	47,000	48,000	9,000	57,000	58,000	14,000	39,000	40,000	5,000
34,000	35,000	1,000	48,000	49,000	8,000	58,000	59,000	13,000	40,000	41,000	4,000
35,000	and up	0	49,000	50,000	7,000	59,000	60,000	12,000	41,000	42,000	3,000
			50,000	51,000	6,000	60,000	61,000	11,000	42,000	43,000	2,000
			51,000	52,000	5,000	61,000	62,000	10,000	43,000	44,000	1,000
			52,000	53,000	4,000	62,000	63,000	9,000	44,000	and up	0
			53,000	54,000	3,000	63,000	64,000	8,000			
			54,000	55,000	2,000	64,000	65,000	7,000			
			55,000	56,000	1,000	65,000	66,000	6,000			
			56,000	and up	0	66,000	67,000	5,000			
						67,000	68,000	4,000			
						68,000	69,000	3,000			
						69,000	70,000	2,000			
						70,000	71,000	1,000			
						71,000	and up	0			

*Vertex Payroll Tax Calculation Guide for the United States  
Connecticut*

## State Withholding Tax Personal Tax Credits Table

Filing Status D: Married Filing Jointly, Both Spouses Employed, Combined Income Greater Than \$100,500:  
Exemption is \$0. Filing Status E is exempt.

State Withholding Tax Exemptions Table											
FILING STATUS A			FILING STATUS B			FILING STATUS C			FILING STATUS F		
Married Filing Jointly, Both Spouses Employed, Combined Income Less Than or Equal to \$100,500, or Married Filing Separately			Head of Household			Married Filing Jointly, Spouse Not Employed			Single		
>	< or =		>	< or =		>	< or =		>	< or =	
12,000	15,000	75%	19,000	24,000	75%	24,000	30,000	75%	15,000	18,800	75%
15,000	15,500	70%	24,000	24,500	70%	30,000	30,500	70%	18,800	19,300	70%
15,500	16,000	65%	24,500	25,000	65%	30,500	31,000	65%	19,300	19,800	65%
16,000	16,500	60%	25,000	25,500	60%	31,000	31,500	60%	19,800	20,300	60%
16,500	17,000	55%	25,500	26,000	55%	31,500	32,000	55%	20,300	20,800	55%
17,000	17,500	50%	26,000	26,500	50%	32,000	32,500	50%	20,800	21,300	50%
17,500	18,000	45%	26,500	27,000	45%	32,500	33,000	45%	21,300	21,800	45%
18,000	18,500	40%	27,000	27,500	40%	33,000	33,500	40%	21,800	22,300	40%
18,500	20,000	35%	27,500	34,000	35%	33,500	40,000	35%	22,300	25,000	35%
20,000	20,500	30%	34,000	34,500	30%	40,000	40,500	30%	25,000	25,500	30%
20,500	21,000	25%	34,500	35,000	25%	40,500	41,000	25%	25,500	26,000	25%
21,000	21,500	20%	35,000	35,500	20%	41,000	41,500	20%	26,000	26,500	20%
21,500	25,000	15%	35,500	44,000	15%	41,500	50,000	15%	26,500	31,300	15%
25,000	25,500	14%	44,000	44,500	14%	50,000	50,500	14%	31,300	31,800	14%
25,500	26,000	13%	44,500	45,000	13%	50,500	51,000	13%	31,800	32,300	13%
26,000	26,500	12%	45,000	45,500	12%	51,000	51,500	12%	32,300	32,800	12%
26,500	27,000	11%	45,500	46,000	11%	51,500	52,000	11%	32,800	33,300	11%
27,000	48,000	10%	46,000	74,000	10%	52,000	96,000	10%	33,300	60,000	10%
48,000	48,500	9%	74,000	74,500	9%	96,000	96,500	9%	60,000	60,500	9%
48,500	49,000	8%	74,500	75,000	8%	96,500	97,000	8%	60,500	61,000	8%
49,000	49,500	7%	75,000	75,500	7%	97,000	97,500	7%	61,000	61,500	7%
49,500	50,000	6%	75,500	76,000	6%	97,500	98,000	6%	61,500	62,000	6%
50,000	50,500	5%	76,000	76,500	5%	98,000	98,500	5%	62,000	62,500	5%
50,500	51,000	4%	76,500	77,000	4%	98,500	99,000	4%	62,500	63,000	4%
51,000	51,500	3%	77,000	77,500	3%	99,000	99,500	3%	63,000	63,500	3%
51,500	52,000	2%	77,500	78,000	2%	99,500	100,000	2%	63,500	64,000	2%
52,000	52,500	1%	78,000	78,500	1%	100,000	100,500	1%	64,000	64,500	1%
52,500	and up	0%	78,500	and up	0%	100,500	and up	0%	64,500	and up	0%

## State Unemployment Insurance (SUI) Summary

Connecticut State Unemployment Insurance (SUI) Summary			
<b>Wage Base</b>	25,000.00		
<b>Rates</b>	<b>Minimum employer</b>	1.1%	<b>Maximum employer</b> 7.8%
	<b>New employer</b>	2.5%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>	
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	

**Vertex Payroll Tax Calculation Guide for the United States  
Connecticut**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up Increased Limit	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt

**Vertex Payroll Tax Calculation Guide for the United States  
Connecticut**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>4</sup>
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250

2. Exempt up to a monthly limit of \$315

3. This plan is referring to nonqualified stock options.

4. Exempt up to a monthly limit of \$315

## **State Disability Insurance (SDI) Summary**

<b>State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## State Paid Family Leave and Medical Leave (PFML) Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSMISC2EE in the parameter pTaxID.

Connecticut State Paid Family and Medical Leave (PFML) Summary		
<b>Wage Base</b>	168,600.00	
<b>Rates</b>	<b>Employer</b> Not applicable	<b>Employee</b> 0.50%
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• No Self Adjust (default)</li> <li>• Self Adjust</li> </ul>
<b>Pre-tax Deductions</b>	These deductions follow Federal Insurance Contribution Act (FICA). See the FICA summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow FICA. See the FICA summary for details.	



## **Local Withholding Tax Summary**

<b>Connecticut Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax

# **Delaware Table of Contents**

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Annualized Concurrent Aggregation Method Calculation Example	7
State Withholding Tax Supplemental Wages Only Annualized Previous Aggregation Method Calculation Example	8
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	9
State Withholding Tax Rate Tables	10
State Unemployment Insurance (SUI) Summary	11
State Unemployment Tax Employment Training Fund Tax Summary	14
State Unemployment Tax Special Administrative Fund Tax Summary	15
State Disability Insurance (SDI) Summary	16
Local Withholding Tax Summary	17
Local Withholding Tax Calculation Example	20
Local Withholding Tax Rate Table	21

*Vertex Payroll Calculation Guide for the United States  
Delaware*

## State Withholding Tax Summary

Delaware Withholding Tax Summary						
<b>Basis of tax</b>	Gross income earned in the calendar year					
<b>Calculation methods</b>	<b>Pay type</b>					
	<b>Calculation methods</b>					
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Regular Only</td> <td>Annualized (default)</td> </tr> <tr> <td>Regular and Supplemental</td> <td> <ul style="list-style-type: none"> <li>• Annualized Concurrent Aggregation</li> <li>• Concurrent Aggregation (default)</li> </ul> </td> </tr> <tr> <td>Supplemental Only</td> <td>Annualized Previous Aggregation (default)</td> </tr> </table>	Regular Only	Annualized (default)	Regular and Supplemental	<ul style="list-style-type: none"> <li>• Annualized Concurrent Aggregation</li> <li>• Concurrent Aggregation (default)</li> </ul>	Supplemental Only
Regular Only	Annualized (default)					
Regular and Supplemental	<ul style="list-style-type: none"> <li>• Annualized Concurrent Aggregation</li> <li>• Concurrent Aggregation (default)</li> </ul>					
Supplemental Only	Annualized Previous Aggregation (default)					
<b>Reciprocity</b>	For Delaware residents working in other states, withhold for Delaware the amount by which Delaware tax exceeds the tax of the state of employment. Delaware withholding is required from non-residents working in Delaware.					
<b>Jurisdiction Interaction Treatment</b>	Credit the resident state by the amount of work tax withheld. Always accumulate wages. <i>Programming tip: You can program the system to calculate using these rules by setting <code>plurlntTreatment</code> to a value of 2.</i>					
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>• Single</li> <li>• Married</li> </ul>					
<b>Standard Deductions</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Standard deduction, Single:</td> <td style="text-align: right;">3,250.00</td> </tr> <tr> <td>Standard deduction, Married:</td> <td style="text-align: right;">6,500.00</td> </tr> </table>	Standard deduction, Single:	3,250.00	Standard deduction, Married:	6,500.00	
Standard deduction, Single:	3,250.00					
Standard deduction, Married:	6,500.00					
<b>Tax Credit</b>	Per dependent      110.00					

**Vertex Payroll Calculation Guide for the United States  
Delaware**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Calculation Guide for the United States  
Delaware**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married with four dependents.

<b>Delaware Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the standard deduction.	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 6,500.00 \\ \hline 45,500.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table.  All filers: Line 6	Annual state tax	$\begin{array}{r} 45,500.00 \\ - \quad 25,000.00 \\ \hline 20,500.00 \\ \times \quad 0.0555 \\ \hline 1,137.75 \\ + \quad 1,001.00 \\ \hline 2,138.75 \end{array}$
<b>4</b>	Subtract the tax credit.	Net annual state tax	$\begin{array}{r} 2,138.75 \\ - \quad 440.00 \\ \hline 1,698.75 \end{array}$
<b>5</b>	Divide the net annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 1,698.75 \\ / \quad 52 \\ \hline 32.67 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four dependents.

<b>Delaware Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the standard deduction.  Standard deduction, Single: 3,250.00 Standard deduction, Married: 6,500.00	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 6,500.00 \\ \hline 305,500.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  All filers: Line 6	Annual state tax	$\begin{array}{r} 305,500.00 \\ - \quad 60,000.00 \\ \hline 245,500.00 \\ \times \quad 0.066 \\ \hline 16,203.00 \\ + \quad 2,943.50 \\ \hline 19,146.50 \end{array}$
<b>5</b>	Subtract the tax credit.  Tax credit, per dependent: 110.00	Net annual state tax	$\begin{array}{r} 19,146.50 \\ - \quad 440.00 \\ \hline 18,706.50 \end{array}$
<b>6</b>	Divide the net annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 18,706.50 \\ / \quad 52 \\ \hline 359.74 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Annualized Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four dependents.

<b>Delaware Withholding Tax Regular and Supplemental Wages Annualized Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply regular gross wages by the annual number of pay periods, and add supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \\ + \quad 5,000.00 \\ \hline 57,000.00 \end{array}$
<b>2</b>	Subtract the standard deduction.  Standard deduction, Single: 3,250.00 Standard deduction, Married: 6,500.00	Annual taxable wages	$\begin{array}{r} 57,000.00 \\ - \quad 6,500.00 \\ \hline 50,500.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table.  Married: Line 6	Annual state tax	$\begin{array}{r} 50,500.00 \\ - \quad 25,000.00 \\ \hline 25,500.00 \\ \times \quad 0.0555 \\ \hline 1,415.25 \\ + \quad 1,001.00 \\ \hline 2,416.25 \end{array}$
<b>4</b>	Subtract the tax credit.  Tax credit, per dependent: 110.00	Net annual state tax	$\begin{array}{r} 2,416.25 \\ - \quad 440.00 \\ \hline 1,976.25 \end{array}$
<b>5</b>	Divide the net annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 1,976.25 \\ / \quad 52 \\ \hline 38.00 \end{array}$



## State Withholding Tax Supplemental Wages Only Annualized Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four dependents.

<b>Delaware Withholding Tax Supplemental Wages Only Annualized Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply the wages from the previous pay period by the annual number of pay periods, and add supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \\ + \quad 5,000.00 \\ \hline 57,000.00 \end{array}$
<b>2</b>	Subtract the standard deduction.  Standard deduction, Single: 3,250.00 Standard deduction, Married: 6,500.00	Annual taxable wages	$\begin{array}{r} 57,000.00 \\ - \quad 6,500.00 \\ \hline 50,500.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table.  All filers: Line 6	Annual state tax	$\begin{array}{r} 50,500.00 \\ - \quad 25,000.00 \\ \hline 25,500.00 \\ \times \quad 0.0555 \\ \hline 1,415.25 \\ + \quad 1,001.00 \\ \hline 2,416.25 \end{array}$
<b>4</b>	Subtract the tax credit.  Tax credit, per dependent: 110.00	Net annual state tax	$\begin{array}{r} 2,416.25 \\ - \quad 440.00 \\ \hline 1,976.25 \end{array}$
<b>5</b>	Annualize the previous pay period's tax amount.	Annualized tax	$\begin{array}{r} 32.67 \\ \times \quad 52 \\ \hline 1,698.84 \end{array}$
<b>6</b>	Subtract the previous pay period's annual tax amount from the net annual state tax.	State tax for the pay period	$\begin{array}{r} 1,976.25 \\ - \quad 1,698.84 \\ \hline 277.41 \end{array}$

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married with four dependents. For this example, regular wages are \$500 and period-to-date wages are \$450.

Delaware Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-To-Date Wages			
Step	Action	Result	Example
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	$  \begin{array}{r}  450.00 \\  + \quad 500.00 \\  \hline  950.00  \end{array}  $
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$  \begin{array}{r}  950.00 \\  \times \quad 52 \\  \hline  49,400.00  \end{array}  $
<b>3</b>	Subtract the standard deduction.  <div style="display: flex; justify-content: flex-end; margin-right: 20px;"> <div style="text-align: right; margin-right: 10px;">Standard deduction, Single: 3,250.00</div> <div style="text-align: right; margin-right: 10px;">Standard deduction, Married: 6,500.00</div> </div>	Annual taxable wages	$  \begin{array}{r}  49,400.00 \\  - \quad 6,500.00 \\  \hline  42,900.00  \end{array}  $
<b>4</b>	Compute the annual state tax using the tax rate table.  All filers: Line 6	Annual state tax	$  \begin{array}{r}  42,900.00 \\  - \quad 25,000.00 \\  \hline  17,900.00 \\  \times \quad 0.0555 \\  \hline  993.45 \\  + \quad 1,001.00 \\  \hline  1,994.45  \end{array}  $
<b>5</b>	Subtract the tax credit.  Tax credit, per dependent: 110.00	Net annual state tax	$  \begin{array}{r}  1,994.45 \\  - \quad 440.00 \\  \hline  1,554.45  \end{array}  $
<b>6</b>	Divide the net annual state tax by the annual number of pay periods.	Total amount of state tax for the multiple pays within the pay period	$  \begin{array}{r}  1,554.45 \\  / \quad 52 \\  \hline  29.89  \end{array}  $
<b>7</b>	Subtract the period-to-date tax amount.	State tax for additional pay within the pay period	$  \begin{array}{r}  29.89 \\  - \quad 2.93 \\  \hline  26.96  \end{array}  $

*Vertex Payroll Calculation Guide for the United States  
Delaware*

**State Withholding Tax Rate Tables**

All Filers					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
<b>1</b>	Not over	2,000.00		0.00%	
<b>2</b>		5,000.00	0.00	2.20%	2,000.00
<b>3</b>		10,000.00	66.00	3.90%	5,000.00
<b>4</b>		20,000.00	261.00	4.80%	10,000.00
<b>5</b>		25,000.00	741.00	5.20%	20,000.00
<b>6</b>		60,000.00	1,001.00	5.55%	25,000.00
<b>7</b>	Over	60,000.00	2,943.50	6.60%	60,000.00

*Vertex Payroll Calculation Guide for the United States  
Delaware*

## State Unemployment Insurance (SUI) Summary

Delaware State Unemployment Insurance (SUI) Summary		
<b>Wage Base</b>	10,500.00	
<b>Rates</b>	<b>Minimum employer</b>	0.1% <sup>1,2</sup>
	<b>Maximum employer</b>	5.4% <sup>1,2</sup>
	<b>New employer</b>	Varies based on industry <sup>1,2</sup>
	<b>Employee</b>	Not applicable
	<b>Pay Type</b>	<b>Calculation Methods</b>
<b>Calculation Methods</b>	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

1. Employers are also liable for Special Administrative Fund Tax. See Delaware State Unemployment Tax Special Administrative Fund Tax Summary.

2. Employers are also liable for Employment Training Fund Tax. See Delaware State Unemployment Tax Employment Training Fund Tax Summary.

**Vertex Payroll Calculation Guide for the United States  
Delaware**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up Increased Limit	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable

**Vertex Payroll Calculation Guide for the United States  
Delaware**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Taxable		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Taxable	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>4</sup>
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Exempt
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Exempt

1. Exempt up to a limit of \$5,250
2. Exempt up to a monthly limit of \$315
3. This plan is referring to nonqualified stock options.
4. Exempt up to a monthly limit of \$315

## State Unemployment Tax Employment Training Fund Tax Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI1ER in the parameter pTaxID.

Delaware Unemployment Tax Employment Training Fund Tax Summary		
<b>Wage Base</b>	10,500.00	
<b>Rates</b>	<b>Employer</b> 0.15%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-tax Deductions</b>	These deductions follow Delaware SUI. Refer to the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Delaware SUI. Refer to the state's SUI summary for details.	

## State Unemployment Tax Special Administrative Fund Tax Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI2ER in the parameter pTaxID.

Delaware Unemployment Tax Employment Training Fund Tax Summary		
<b>Wage Base</b>	10,500.00	
<b>Rates</b>	<b>Employer</b> 0.2%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-tax Deductions</b>	These deductions follow Delaware SUI. Refer to the state’s SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Delaware SUI. Refer to the state’s SUI summary for details.	



## State Disability Insurance (SDI) Summary

Delaware State Disability Insurance (SDI) Summary			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>Delaware Local Withholding Tax Summary</b>		
<b>Basis of tax</b>	Gross income earned in the calendar year	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	All Pay Types	Flat Rate (default)
<b>Reciprocity</b>	Withholding of all applicable local taxes at the residence location is required for Delaware residents working in other states. Withholding of all applicable local taxes at the work location is required for all Delaware residents and non-residents working in Delaware.	
<b>Valid Filing Statuses</b>	Not applicable	

**Vertex Payroll Calculation Guide for the United States  
Delaware**

## Local Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up Increased Limit	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt

**Vertex Payroll Calculation Guide for the United States  
Delaware**

## Local Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Taxable	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Taxable	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Taxable	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>1</sup>	Taxable
		Vanpool and Transit Passes	Taxable
Health Savings Acct - Employer Contribution	Taxable		
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Exempt
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Exempt

1. This plan is referring to nonqualified stock options.

## Local Withholding Tax Calculation Example

This calculation example is based on employee working in Wilmington.

<b>Delaware Local Withholding Tax Calculation Example</b>			
Step	Action	Result	Example
1	Multiply gross wages per pay period by the Wilmington tax rate. See Local Tax Rate table for list of tax rates.	Local tax for the pay period	$\begin{array}{r} 1,000.00 \\ \times \quad 0.0125 \\ \hline 12.50 \end{array}$

*Vertex Payroll Calculation Guide for the United States  
Delaware*

**Local Withholding Tax Rate Table**

City	Earned Income Tax Rate
Wilmington	1.25%

## **District of Columbia Table of Contents**

Withholding Tax Summary	2
Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	7
Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	8
Withholding Tax Rate Table	9
Unemployment Insurance Summary	10
Unemployment Tax Administrative Funding Surtax Summary	13
Disability Insurance Summary	14
Disability Insurance Paid Family Leave (PFL) Summary	15
Local Withholding Tax Summary	16

*Vertex Payroll Tax Calculation Guide for the United States  
District of Columbia*

## Withholding Tax Summary

District of Columbia State Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	Concurrent Aggregation (default)
	Supplemental Only	Previous Aggregation (default)
<b>Reciprocity</b>	No reciprocity agreements are in effect. District of Columbia withholding is required from District of Columbia residents regardless of the state of employment. District of Columbia withholding is not required from non-residents working in the District of Columbia. Employees must file Form D-4A, <i>Certificate of Nonresidence in the District of Columbia</i> .	
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>• Single</li> <li>• Married/domestic partners filing jointly</li> <li>• Head of Household</li> <li>• Married Filing Separately</li> <li>• Married/domestic partners filing separately on same return</li> </ul>	
<b>Withholding allowance</b>	4,300.00 per allowance	



**Vertex Payroll Tax Calculation Guide for the United States  
District of Columbia**

## Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
District of Columbia**

## Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Exempt	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

## Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married/domestic partners filing jointly with four allowances.

District of Columbia Withholding Tax Regular Wages Only Annualized Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the withholding allowance amount.  Withholding allowance amount, per allowance: 4,300.00	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 17,200.00 \\ \hline 34,800.00 \end{array}$
<b>3</b>	Compute the annual District of Columbia tax using the tax rate table.  All filers: Line 3	Annual District of Columbia tax	$\begin{array}{r} 34,800.00 \\ - \quad 10,000.00 \\ \hline 24,800.00 \\ \times \quad 0.060 \\ \hline 1,488.00 \\ + \quad 400.00 \\ \hline 1,888.00 \end{array}$
<b>4</b>	Divide the annual District of Columbia tax by the annual number of pay periods.	District of Columbia tax for the pay period	$\begin{array}{r} 1,888.00 \\ / \quad 52 \\ \hline 36.31 \end{array}$

## Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married/domestic partners filing jointly with four allowances.

<b>District of Columbia Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the withholding allowance amount. Withholding amount, per allowance: 4,300.00	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 17,200.00 \\ \hline 294,800.00 \end{array}$
<b>4</b>	Compute the annual District of Columbia tax using the tax rate table.  All filers: Line 4	Annual District of Columbia tax	$\begin{array}{r} 294,800.00 \\ - \quad 250,000.00 \\ \hline 44,800.00 \\ \times \quad 0.0925 \\ \hline 4,144.00 \\ + \quad 19,650.00 \\ \hline 23,794.00 \end{array}$
<b>5</b>	Divide the annual District of Columbia tax by the annual number of pay periods.	District of Columbia tax for the pay period	$\begin{array}{r} 23,794.00 \\ / \quad 52 \\ \hline 457.58 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
District of Columbia*

## Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Married/domestic partners filing jointly with four allowances.

<b>District of Columbia Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the withholding allowance amount. Withholding amount, per allowance: 4,300.00	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 17,200.00 \\ \hline 294,800.00 \end{array}$
<b>4</b>	Compute the annual District of Columbia tax using the tax rate table.  All filers: Line 4	Annual District of Columbia tax	$\begin{array}{r} 294,800.00 \\ - \quad 250,000.00 \\ \hline 44,800.00 \\ \times \quad 0.0925 \\ \hline 4,144.00 \\ + \quad 19,650.00 \\ \hline 23,794.00 \end{array}$
<b>5</b>	Divide the annual District of Columbia tax by the annual number of pay periods.	Preliminary District of Columbia tax for the pay period	$\begin{array}{r} 23,794.00 \\ / \quad 52 \\ \hline 457.58 \end{array}$
<b>6</b>	Subtract the previous pay period's tax amount.	District of Columbia tax for the pay period	$\begin{array}{r} 457.58 \\ - \quad 36.31 \\ \hline 421.27 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
District of Columbia*

## Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married/domestic partners filing jointly with four allowances. For this example, regular wages are \$500 and period-to-date wages are \$450.

<b>District of Columbia Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-To-Date Wages</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
<b>3</b>	Subtract the withholding allowance amount. Withholding amount, per allowance: 4,300.00	Annual taxable wages	$\begin{array}{r} 49,400.00 \\ - \quad 17,200.00 \\ \hline 32,200.00 \end{array}$
<b>4</b>	Compute the annual District of Columbia tax using the tax rate table.  All filers: Line 3	Annual District of Columbia tax	$\begin{array}{r} 32,200.00 \\ - \quad 10,000.00 \\ \hline 22,200.00 \\ \times \quad 0.060 \\ \hline 1,332.00 \\ + \quad 400.00 \\ \hline 1,732.00 \end{array}$
<b>5</b>	Divide the annual District of Columbia tax by the annual number of pay periods.	Total amount of District of Columbia tax for multiple pays within the pay period	$\begin{array}{r} 1,732.00 \\ / \quad 52 \\ \hline 33.31 \end{array}$
<b>6</b>	Subtract the period-to-date tax amount.	District of Columbia tax for the additional pay within the pay period	$\begin{array}{r} 33.31 \\ - \quad 4.77 \\ \hline 28.54 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
District of Columbia*

## Withholding Tax Rate Table

All filers					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
<b>1</b>	Not over	10,000.00		4.00%	
<b>2</b>		40,000.00	400.00	6.00%	10,000.00
<b>3</b>		60,000.00	2,200.00	6.50%	40,000.00
<b>4</b>		250,000.00	3,500.00	8.50%	60,000.00
<b>5</b>		500,000.00	19,650.00	9.25%	250,000.00
<b>6</b>		1,000,000.00	42,775.00	9.75%	500,000.00
<b>7</b>	Over	1,000,000.00	91,525.00	10.75%	1,000,000.00

## Unemployment Insurance Summary

District of Columbia Unemployment Insurance Summary			
<b>Wage Base</b>	9,000.00		
<b>Rates</b>	<b>Minimum employer</b>	1.9% <sup>1</sup>	<b>Maximum employer</b> 7.4% <sup>1</sup>
	<b>New employer</b>	2.7% <sup>1</sup>	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>	
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	

1. Employers are also liable for Administrative Funding Surtax. See District of Columbia State Unemployment Tax Administrative Funding Surtax Summary.



**Vertex Payroll Tax Calculation Guide for the United States  
District of Columbia**

## Unemployment Insurance Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up Increased Limit	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable

**Vertex Payroll Tax Calculation Guide for the United States  
District of Columbia**

## Unemployment Insurance Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>4</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Taxable	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250

4. Exempt up to a monthly limit of \$315

2. Exempt up to a monthly limit of \$315

3. This plan is referring to nonqualified stock options.

## Unemployment Tax Administrative Funding Surtax Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI1ER in the parameter pTaxID.

District of Columbia Unemployment Tax Administrative Funding Surtax Summary		
<b>Wage Base</b>	9,000.00	
<b>Rates</b>	<b>Employer</b> 0.20%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-tax Deductions</b>	These deductions follow District of Columbia State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow District of Columbia SUI. See the state's SUI summary for details.	

## **Disability Insurance Summary**

<b>Disability Insurance Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## Disability Insurance Paid Family Leave (PFL) Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSMISC2ER in the parameter pTaxID.

District of Columbia Disability Insurance PFL Summary		
<b>Rates</b>	<b>Employer</b> 0.26%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Flat Rate (default)</li> <li>• Self Adjust</li> <li>• Quarterly Self Adjust</li> </ul>
<b>Pre-tax Deductions</b>	These deductions follow District of Columbia State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow District of Columbia SUI. See the state's SUI summary for details.	

## **Local Withholding Tax Summary**

<b>District of Columbia Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax

# **Florida Table of Contents**

State Withholding Tax Summary	2
State Unemployment Insurance (SUI) Summary	3
State Disability Insurance (SDI) Summary	6
Local Withholding Tax Summary	7

## **State Withholding Tax Summary**

<b>Florida State Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for state income tax.



## State Unemployment Insurance (SUI) Summary

Florida State Unemployment Insurance (SUI) Summary			
<b>Wage Base</b>	7,000.00		
<b>Rates</b>	<b>Minimum employer</b>	0.10%	<b>Maximum employer</b> 5.40%
	<b>New employer</b>	2.70%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>	
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	

**Vertex Payroll Tax Calculation Guide for the United States  
Florida**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Florida**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the Convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>2</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Taxable
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250
2. This plan is referring to nonqualified stock options.

## **State Disability Insurance (SDI) Summary**

<b>Florida State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>Florida Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

# Georgia Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	6
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	7
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	8
State Unemployment Insurance (SUI) Summary	9
State Unemployment Tax Administrative Assessment Tax Summary	12
State Disability Insurance (SDI) Summary	13
Local Withholding Tax Summary	14

**Vertex Payroll Tax Calculation Guide for the United States  
Georgia**

## State Withholding Tax Summary

Georgia Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	Flat Rate Combined (default)
	Supplemental Only	Flat Rate (default)
<b>Reciprocity</b>	<ul style="list-style-type: none"> <li>• No reciprocity agreements are in effect. However, Georgia does not require withholding from Georgia residents working in other states that collect withholding tax.</li> <li>• Georgia withholding is required from Georgia residents working in other states that do not collect withholding tax.</li> <li>• When Non-Residency Certificate (pNRCertif) is set to false and Georgia residents work in a state that requires state tax to be withheld, then the Georgia withholding will be reduced by work state withholding.</li> <li>• Georgia withholding is required from non-residents working in Georgia.</li> </ul>	
<b>Jurisdiction Interaction Treatment</b>	Eliminate the resident tax if the work tax imposes a withholding tax on nonresidents. Accumulate wages only if tax is withheld. <i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 7.</i>	
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>• Single</li> <li>• Married Filing Joint with one spouse working</li> <li>• Married Filing Separate or Married Filing Joint Both Spouses Working</li> <li>• Head of Household</li> </ul>	
<b>Standard Deductions</b>	Single	12,000.00
	Head of Household	12,000.00
	Married Filing Separate or Married Filing Joint Both Spouses Working	12,000.00
	Married Filing Jointly 1 Spouse Working	24,000.00
<b>Personal Allowance Amounts</b>	Dependent and adjustment allowances, per allowance <sup>1</sup>  <i>Note: Input the number of dependent or adjustment allowances as secondary exemptions.</i>	4,000.00

1. Pass Lines 4 and 5 of Form G-4 as secondary exemptions.

**Vertex Payroll Tax Calculation Guide for the United States  
Georgia**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		



**Vertex Payroll Tax Calculation Guide for the United States  
Georgia**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married Filing Separately or Married Filing Jointly Both Spouses Working, claiming allowances for two children.

Georgia Withholding Tax Regular Wages Only Annualized Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the standard deduction. Standard deduction: <span style="float: right;">12,000.00</span>	Wages minus the standard deduction	$\begin{array}{r} 52,000.00 \\ - \quad 12,000.00 \\ \hline 40,000.00 \end{array}$
<b>3</b>	Subtract the personal, dependent, and adjustment allowance amounts. Dependent and adjustment allowances: <span style="float: right;">4,000.00</span>	Annual taxable wages	$\begin{array}{r} 40,000.00 \\ - \quad 8,000.00 \\ \hline 32,000.00 \end{array}$
<b>4</b>	Compute the annual state tax using the state tax rate of 5.39%.	Annual state tax	$\begin{array}{r} 32,000.00 \\ \times \quad 0.0539 \\ \hline 1,724.80 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 1,724.80 \\ / \quad 52 \\ \hline 33.17 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
Georgia*

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on filing status of Married Filing Separately or Married Filing Jointly Both Spouses Working, claiming allowances for two children.

Georgia Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the standard deduction. Standard deduction: <span style="float: right;">12,000.00</span>	Wages minus the standard deduction	$\begin{array}{r} 52,000.00 \\ - \quad 12,000.00 \\ \hline 40,000.00 \end{array}$
<b>3</b>	Subtract the personal, dependent, and adjustment allowance amounts. Dependent and adjustment allowances: <span style="float: right;">4,000.00</span>	Annual taxable wages	$\begin{array}{r} 40,000.00 \\ - \quad 8,000.00 \\ \hline 32,000.00 \end{array}$
<b>4</b>	Compute the annual state tax using the state tax rate of 5.39%.	Annual state tax	$\begin{array}{r} 32,000.00 \\ \times \quad 0.0539 \\ \hline 1,724.80 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	State tax on regular wages for the pay period	$\begin{array}{r} 1,724.80 \\ / \quad 52 \\ \hline 33.17 \end{array}$
<b>Supplemental Wages</b>			
<b>6</b>	Multiply supplemental wages by the supplemental tax rate.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0539 \\ \hline 269.50 \end{array}$
<b>7</b>	Add the tax on regular wages and the tax on supplemental wages.	Total state tax for the pay period	$\begin{array}{r} 269.50 \\ + \quad 33.17 \\ \hline 302.67 \end{array}$

## State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example

<b>Georgia Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the supplemental tax rate.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0539 \\ \hline 269.50 \end{array}$

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married Filing Separately or Married Filing Jointly Both Spouses Working, claiming allowances for two children. For this example, regular wages are \$500 and period-to-date wages are \$450.

Georgia Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-To-Date Wages			
Step	Action	Result	Example
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
<b>2</b>	Multiply total gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
<b>3</b>	Subtract the standard deduction. Standard deduction: <span style="float: right;">12,000.00</span>	Wages minus the standard deduction	$\begin{array}{r} 49,400.00 \\ - \quad 12,000.00 \\ \hline 37,400.00 \end{array}$
<b>4</b>	Subtract the personal, dependent, and adjustment allowance amounts. Dependent and adjustment allowances: <span style="float: right;">4,000.00</span>	Annual taxable wages	$\begin{array}{r} 37,400.00 \\ - \quad 8,000.00 \\ \hline 29,400.00 \end{array}$
<b>5</b>	Compute the annual state tax using the tax rate table.	Annual state tax	$\begin{array}{r} 29,400.00 \\ \times \quad 0.0539 \\ \hline 1,584.66 \end{array}$
<b>6</b>	Divide the annual state tax by the annual number of pay periods.	Total amount of state tax for the multiple pays within the pay period	$\begin{array}{r} 1,584.66 \\ / \quad 52 \\ \hline 30.47 \end{array}$
<b>7</b>	Subtract the period-to-date tax amount.	State tax for additional pay within the pay period	$\begin{array}{r} 30.47 \\ - \quad 3.52 \\ \hline 26.95 \end{array}$

## State Unemployment Insurance (SUI) Summary

Georgia State Unemployment Insurance (SUI) Summary			
<b>Wage Base</b>	9,500.00		
<b>Rates</b>	<b>Minimum employer</b>	0.04%	<b>Maximum employer</b> 8.1%
	<b>New employer</b>	2.64% <sup>1</sup>	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>	
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	

1. Employers are also liable for Administrative Assessment tax except for those assigned the minimum or maximum tax rate . See Georgia State Unemployment Tax Administrative Assessment Tax Summary.

**Vertex Payroll Tax Calculation Guide for the United States  
Georgia**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up Increased Limit	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt

**Vertex Payroll Tax Calculation Guide for the United States  
Georgia**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Exempt
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>4</sup>
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250
2. Exempt up to a monthly limit of \$315
3. This plan is referring to nonqualified stock options.
4. Exempt up to a monthly limit of \$315



## State Unemployment Tax Administrative Assessment Tax Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI1ER in the parameter pTaxID.

Georgia State Unemployment Tax Administrative Assessment Tax Summary		
<b>Wage Base</b>	9,500.00	
<b>Rates</b>	<b>Employer</b> 0.06%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-Tax Deductions</b>	These deductions follow Georgia State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Georgia SUI. See the state's SUI summary for details.	

## State Disability Insurance (SDI) Summary

Georgia State Disability Insurance (SDI) Summary			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>Georgia Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

# **Guam Table of Contents**

Withholding Tax Summary	2
Unemployment Insurance Summary	3
Disability Insurance Summary	4
Local Withholding Tax Summary	5

## **Withholding Tax Summary**

<b>Guam State Withholding Tax Summary</b>	
<b>Basis of tax</b>	<p>Guam's territorial income tax is identical to the U.S. federal income tax. Refer to the U.S. Federal Withholding Tax Summary page.</p> <p><b>Note:</b> <i>The Guam calculation cannot handle multi-work situations. Tax will only be calculated when an employee lives and works in this location or when a resident of the U.S. works in this location.</i></p>

## Unemployment Insurance Summary

Guam State Unemployment Insurance (SUI) Summary				
<b>Wage Base</b>	Not applicable			
<b>Rates</b>	<b>Minimum rate for positive balance employers</b>	Not applicable	<b>Maximum rate for negative balance employers</b>	Not applicable
	<b>New employer rate</b>	Not applicable	<b>Employee rate</b>	Not applicable

## **Disability Insurance Summary**

<b>Guam Disability Insurance Summary</b>				
<b>Wage Base</b>	Not applicable			
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b>	Not applicable

## **Local Withholding Tax Summary**

<b>Guam Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.



# Hawaii

## Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	7
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	8
State Withholding Tax Rate Tables	9
State Unemployment Insurance (SUI) Summary	10
State Unemployment Tax Employment and Training Assessment Summary	13
State Disability Insurance (SDI) Summary	14
Local Withholding Tax Summary	17

## State Withholding Tax Summary

Hawaii Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	Concurrent Aggregation (default)
	Supplemental Only	Previous Aggregation (default)
<b>Reciprocity</b>	No reciprocity agreements are in effect. Hawaii withholding is required from Hawaii residents regardless of the state of employment, and from non-residents working in Hawaii.	
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>• Single</li> <li>• Married</li> <li>• Certified Disabled (not subject to withholding)</li> <li>• Non-Resident Military Spouse (not subject to withholding)</li> </ul>	
<b>Withholding Allowance</b>	1,144.00	

**Vertex Payroll Tax Calculation Guide for the United States  
Hawaii**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Hawaii**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Exempt
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>5</sup>
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$175

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$100

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

<b>Hawaii Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the withholding allowance amount. Withholding amount, per allowance: 1,144.00	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 4,576.00 \\ \hline 47,424.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table.  Married: Line 6	Annual state tax	$\begin{array}{r} 47,424.00 \\ - \quad 38,400.00 \\ \hline 9,024.00 \\ \times \quad 0.072 \\ \hline 649.73 \\ + \quad 2,016.00 \\ \hline 2,665.73 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 2,665.73 \\ / \quad 52 \\ \hline 51.26 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

Hawaii Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the withholding allowance amount. Withholding amount, per allowance: <span style="float: right;">1,144.00</span>	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 4,576.00 \\ \hline 307,424.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  Married: Line 7	Annual state tax	$\begin{array}{r} 307,424.00 \\ - \quad 72,000.00 \\ \hline 235,424.00 \\ \times \quad 0.079 \\ \hline 18,598.50 \\ + \quad 4,531.00 \\ \hline 23,129.50 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 23,129.50 \\ / \quad 52 \\ \hline 444.80 \end{array}$

## State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

<b>Hawaii Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the withholding allowance amount. Withholding amount, per allowance: 1,144.00	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 4,576.00 \\ \hline 307,424.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  Married: Line 7	Annual state tax	$\begin{array}{r} 307,424.00 \\ - \quad 72,000.00 \\ \hline 235,424.00 \\ \times \quad 0.079 \\ \hline 18,598.50 \\ + \quad 4,531.00 \\ \hline 23,129.50 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	Preliminary state tax for the pay period	$\begin{array}{r} 23,129.50 \\ / \quad 52 \\ \hline 444.80 \end{array}$
<b>6</b>	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 444.80 \\ - \quad 51.26 \\ \hline 393.53 \end{array}$

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married with four allowances. For this example, regular wages are \$500 and period-to-date wages are \$450.

Hawaii Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-To-Date Wages			
Step	Action	Result	Example
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	$  \begin{array}{r}  450.00 \\  + \quad 500.00 \\  \hline  950.00  \end{array}  $
<b>2</b>	Multiply total gross wages per pay period by the annual number of pay periods.	Annual gross wages	$  \begin{array}{r}  950.00 \\  \times \quad 52 \\  \hline  49,400.00  \end{array}  $
<b>3</b>	Subtract the withholding allowance amount. Withholding amount, per allowance: <span style="float: right;">1,144.00</span>	Annual taxable wages	$  \begin{array}{r}  49,400.00 \\  - \quad 4,576.00 \\  \hline  44,824.00  \end{array}  $
<b>4</b>	Compute the annual state tax using the tax rate table.  Married: Line 6	Annual state tax	$  \begin{array}{r}  44,824.00 \\  - \quad 38,400.00 \\  \hline  6,424.00 \\  \times \quad 0.072 \\  \hline  462.53 \\  + \quad 2,016.00 \\  \hline  2,478.53  \end{array}  $
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	Total amount of state tax for the multiple pays within the pay period	$  \begin{array}{r}  2,478.53 \\  / \quad 52 \\  \hline  47.66  \end{array}  $
<b>6</b>	Subtract the period-to-date tax amount.	State tax for additional pay within the pay period	$  \begin{array}{r}  47.66 \\  - \quad 14.01 \\  \hline  33.65  \end{array}  $



*Vertex Payroll Tax Calculation Guide for the United States  
Hawaii*

**State Withholding Tax Rate Tables**

<b>Single</b>					
<b>Line</b>	<b>If taxable wages are</b>		<b>Tax is</b>		<b>Of the excess over</b>
			<b>Amount</b>	<b>+ %</b>	
<b>1</b>	Not over	2,400.00		1.40%	
<b>2</b>		4,800.00	34.00	3.20%	2,400.00
<b>3</b>		9,600.00	110.00	5.50%	4,800.00
<b>4</b>		14,400.00	374.00	6.40%	9,600.00
<b>5</b>		19,200.00	682.00	6.80%	14,400.00
<b>6</b>		24,000.00	1,008.00	7.20%	19,200.00
<b>7</b>		36,000.00	1,354.00	7.60%	24,000.00
<b>8</b>	Over	36,000.00	2,266.00	7.90%	36,000.00

<b>Married</b>					
<b>Line</b>	<b>If taxable wages are</b>		<b>Tax is</b>		<b>Of the excess over</b>
			<b>Amount</b>	<b>+ %</b>	
<b>1</b>	Not over	4,800.00		1.40%	
<b>2</b>		9,600.00	67.00	3.20%	4,800.00
<b>3</b>		19,200.00	221.00	5.50%	9,600.00
<b>4</b>		28,800.00	749.00	6.40%	19,200.00
<b>5</b>		38,400.00	1,363.00	6.80%	28,800.00
<b>6</b>		48,000.00	2,016.00	7.20%	38,400.00
<b>7</b>		72,000.00	2,707.00	7.60%	48,000.00
<b>8</b>	Over	72,000.00	4,531.00	7.90%	72,000.00

## State Unemployment Insurance (SUI) Summary

Hawaii State Unemployment Insurance (SUI) Summary			
<b>Wage Base</b>	59,100.00		
<b>Rates</b>	<b>Minimum employer</b>	0.2% <sup>1</sup>	<b>Maximum employer</b> 5.8% <sup>1</sup>
	<b>New employer</b>	3.0% <sup>1</sup>	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>
	All Pay Types		<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

1. Employers are also liable for Employment and Training Fund Assessment. See Hawaii State Unemployment Tax Employment and Training Fund Assessment Summary.

**Vertex Payroll Tax Calculation Guide for the United States  
Hawaii**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Hawaii**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Taxable
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Exempt
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>4</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Exempt
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Exempt

1. Exempt up to a limit of \$5,250
2. Exempt up to a monthly limit of \$315
3. This plan is referring to nonqualified stock options.
4. Exempt up to a monthly limit of \$315

## State Unemployment Tax Employment and Training Assessment Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI1ER in the parameter pTaxID.

Hawaii State Unemployment Tax Employment and Training Assessment Summary		
<b>Wage Base</b>	59,100.00	
<b>Rates</b>	<b>Employer</b> 0.01%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>Self Adjust</li> <li>No Self Adjust (default)</li> <li>Self Adjust at Maximum</li> <li>Quarterly Self Adjust</li> <li>Quarterly Self Adjust at Maximum</li> <li>Semiannual Self Adjust</li> <li>Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-Tax Deductions</b>	These deductions follow Hawaii State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Hawaii SUI. See the state's SUI summary for details.	

## State Disability Insurance (SDI) Summary

Hawaii State Disability Insurance (SDI) Summary		
<b>Wage Base</b>	Not applicable	
<b>Rates</b>	<b>Employer</b> Not applicable	<b>Employee</b> 0.5% <sup>1</sup>
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	Flat Rate (default)

1. Not to exceed \$6.87 per week maximum.

*Note: To calculate this tax, pass the enumerated type eVprtTaxIDSDIEE in the parameter pTaxID.*

**Vertex Payroll Tax Calculation Guide for the United States  
Hawaii**

## State Disability Insurance (SDI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Hawaii**

## State Disability Insurance (SDI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Taxable		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Taxable	Military Differential Pay	Exempt
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>4</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Exempt
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Exempt

1. Exempt up to a limit of \$5,250
2. Exempt up to a monthly limit of \$315
3. This plan is referring to nonqualified stock options.
4. Exempt up to a monthly limit of \$315



## **Local Withholding Tax Summary**

<b>Hawaii Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

# Idaho Table of Contents

Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	7
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	9
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	10
State Withholding Tax Rate Tables	11
State Unemployment Insurance (SUI) Summary	12
State Unemployment Tax Workforce Development Summary	15
State Unemployment Administrative Reserve Fund	16
State Disability Insurance (SDI) Summary	17
Local Withholding Tax Summary	18

## Withholding Tax Summary

Idaho State Withholding Tax Summary						
<b>Basis of tax</b>	Gross income earned in the calendar year					
<b>Calculation methods</b>	<b>Pay type</b>					
	<b>Calculation methods</b>					
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Regular Only</td> <td>Annualized (default)</td> </tr> <tr> <td>Regular and Supplemental</td> <td> <ul style="list-style-type: none"> <li>Flat Rate Combined</li> <li>Concurrent Aggregation (default)</li> </ul> </td> </tr> <tr> <td>Supplemental Only</td> <td>Flat Rate (default)</td> </tr> </table>	Regular Only	Annualized (default)	Regular and Supplemental	<ul style="list-style-type: none"> <li>Flat Rate Combined</li> <li>Concurrent Aggregation (default)</li> </ul>	Supplemental Only
Regular Only	Annualized (default)					
Regular and Supplemental	<ul style="list-style-type: none"> <li>Flat Rate Combined</li> <li>Concurrent Aggregation (default)</li> </ul>					
Supplemental Only	Flat Rate (default)					
<b>Reciprocity</b>	<ul style="list-style-type: none"> <li>No reciprocity agreements are in effect. However, Idaho does not require withholding from Idaho residents working in other states that collect withholding tax.</li> <li>Idaho withholding is required from Idaho residents working in other states that do not collect withholding tax.</li> <li>When Non-Residency Certificate (pNRCertif) is set to false and Idaho residents work in a state that requires state tax to be withheld, then the Idaho withholding will be reduced by work state withholding.</li> <li>Idaho withholding is required from nonresidents working in Idaho.</li> </ul>					
<b>Jurisdiction Interaction Treatment</b>	<p>Eliminate the resident tax if the work tax imposes a withholding tax on nonresidents. Accumulate wages only if tax withheld.</p> <p><i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 7.</i></p>					
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>Single</li> <li>Married</li> </ul>					
<b>Withholding Allowance</b>	Per allowance      3,600.00					

**Vertex Payroll Tax Calculation Guide for the United States  
Idaho**

## Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Idaho**

## Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

<b>Idaho State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the withholding allowance amount. Withholding amount, per allowance: 3,600.00	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 14,400.00 \\ \hline 37,600.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table. Married: Line 5	Annual state tax	$\begin{array}{r} 37,600.00 \\ - \quad 29,200.00 \\ \hline 8,400.00 \\ \times \quad 0.05695 \\ \hline 478.38 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 478.38 \\ / \quad 52 \\ \hline 9.20 \end{array}$
<b>5</b>	Round the state tax for the pay period to the nearest dollar.	Rounded state tax for the pay period	9.00

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

<b>Idaho State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the withholding allowance amount. Withholding amount, per allowance: <span style="float: right;">3,600.00</span>	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 14,400.00 \\ \hline 297,600.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table. Married: Line 6	Annual state tax	$\begin{array}{r} 297,600.00 \\ - \quad 29,200.00 \\ \hline 268,400.00 \\ \times \quad 0.05695 \\ \hline 15,285.38 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 15,285.38 \\ / \quad 52 \\ \hline 293.95 \end{array}$
<b>6</b>	Round the state tax for the pay period to the nearest dollar.	Rounded state tax for the pay period	294.00

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

Idaho State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the withholding allowance amount. Withholding amount, per allowance: <span style="float: right;">3,600.00</span>	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 14,400.00 \\ \hline 37,600.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table. Married: Line 5	Annual state tax	$\begin{array}{r} 37,600.00 \\ - \quad 29,200.00 \\ \hline 8,400.00 \\ \times \quad 0.05695 \\ \hline 478.38 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State tax on regular wages for the pay period	$\begin{array}{r} 478.38 \\ / \quad 52 \\ \hline 9.20 \end{array}$
<b>5</b>	Round the state tax on regular wages to the nearest dollar.	Rounded state tax on regular wages for the pay period	9.00



**Vertex Payroll Tax Calculation Guide for the United States  
Idaho**

<b>Idaho State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>Supplemental Wages</b>			
<b>6</b>	Multiply supplemental wages by the state supplemental tax rate of 5.695%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times 0.05695 \\ \hline 284.75 \end{array}$
<b>7</b>	Round the state tax on supplemental wages to the nearest dollar.	Rounded state tax on supplemental wages for the pay period	285.00
<b>8</b>	Add the tax on regular wages and the tax on supplemental wages	Rounded total state tax for the pay period	$\begin{array}{r} 285.00 \\ + 9.00 \\ \hline 294.00 \end{array}$

## State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example

<b>Idaho State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 5.695%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times 0.05695 \\ \hline 284.75 \end{array}$
<b>2</b>	Round the state tax on supplemental wages to the nearest dollar.	Rounded state tax on supplemental wages for the pay period	285.00

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married with four allowances. For this example, regular wages are \$500 and period-to-date wages are \$450.

Idaho Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-To-Date Wages			
Step	Action	Result	Example
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	$  \begin{array}{r}  450.00 \\  + \quad 500.00 \\  \hline  950.00  \end{array}  $
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$  \begin{array}{r}  950.00 \\  \times \quad 52 \\  \hline  49,400.00  \end{array}  $
<b>3</b>	Subtract the withholding allowance amount. Withholding amount, per allowance: <span style="float: right;">3,600.00</span>	Annual taxable wages	$  \begin{array}{r}  49,400.00 \\  - \quad 14,400.00 \\  \hline  35,000.00  \end{array}  $
<b>4</b>	Compute the annual state tax using the tax rate table. Married: Line 4	Annual state tax	$  \begin{array}{r}  35,000.00 \\  - \quad 29,200.00 \\  \hline  5,800.00 \\  \times \quad 0.05695 \\  \hline  330.31  \end{array}  $
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	Total amount of state tax for the multiple pays within the pay period	$  \begin{array}{r}  330.31 \\  / \quad 52 \\  \hline  6.35  \end{array}  $
<b>6</b>	Round the total amount of state tax to the nearest dollar.	Rounded total amount of state tax for the multiple pays within the pay period	6.00
<b>7</b>	Subtract the period-to-date tax amount.	State tax for the additional pay within the pay period	$  \begin{array}{r}  6.00 \\  - \quad 0.00 \\  \hline  6.00  \end{array}  $

*Vertex Payroll Tax Calculation Guide for the United States  
Idaho*

**State Withholding Tax Rate Tables**

Single					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	14,600.00		0.00%	
2		14,600.00		5.695%	14,600.00

Married						
Line	If taxable wages are		Tax is		Of the excess over	
			Amount	+ %		
1	Not over	29,200.00		0.00%		
2		29,200.00		5.695%		29,200.00

## State Unemployment Insurance (SUI) Summary

Idaho State Unemployment Insurance (SUI) Summary				
<b>Wage Base</b>	53,500.00			
<b>Rates</b>	<b>Minimum employers</b>	0.2248% <sup>1</sup>	<b>Maximum employers</b>	6.12%
	<b>New employer</b>	0.8% <sup>1</sup>	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>	
	All Pay Types		<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	

1. Minimum rate and new employers may also be liable for Workforce Development and Administrative Reserve Fund. See Idaho State Unemployment taxes.

**Vertex Payroll Tax Calculation Guide for the United States  
Idaho**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Idaho**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Exempt
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>4</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250

2. Exempt up to a monthly limit of \$315

3. This plan is referring to nonqualified stock options.

4. Exempt up to a monthly limit of \$315

## State Unemployment Tax Workforce Development Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI1ER in the parameter pTaxID.

Idaho State Unemployment Tax Workforce Development Summary		
<b>Wage Base</b>	53,500.00	
<b>Rates</b>	<b>Employer</b> 0.0787% <sup>1</sup>	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-Tax Deductions</b>	These deductions follow Idaho State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Idaho SUI. See the state's SUI summary for details.	

1. Maximum Rate. Employer rate varies depending upon Experience rating.



## State Unemployment Tax Administrative Reserve fund

To calculate this tax, pass the enumerated type eVprtTaxIDSUI2ER in the parameter pTaxID.

Idaho State Unemployment Tax Administrative Reserve Summary		
<b>Wage Base</b>	53,500.00	
<b>Rates</b>	<b>Employer</b> 0.4461% <sup>1</sup>	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-Tax Deductions</b>	These deductions follow Idaho State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Idaho SUI. See the state's SUI summary for details.	

1. Maximum Rate. Employer rate varies depending upon Experience rating.

## **State Disability Insurance (SDI) Summary**

<b>Idaho State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>Idaho Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax

# **Illinois**

## **Table of Contents**

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	7
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	8
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	9
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	10
State Unemployment Insurance (SUI) Summary	11
State Disability Insurance (SDI) Summary	14
Local Withholding Tax Summary	15

## State Withholding Tax Summary

Illinois State Withholding Tax Summary			
<b>Basis of tax</b>	Gross income earned in the calendar year		
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>	
	Regular Only	Annualized (default)	
	Regular and Supplemental	<ul style="list-style-type: none"> <li>• Concurrent Aggregation (default)</li> <li>• Flat Rate Combined</li> </ul>	
	Supplemental Only	<ul style="list-style-type: none"> <li>• Previous Aggregation (default)</li> <li>• Flat Rate</li> </ul>	
<b>Reciprocity</b>	<ul style="list-style-type: none"> <li>• Illinois does not require withholding from Illinois residents working in other states that collect withholding tax.</li> <li>• Illinois withholding is required from Illinois residents working in other states that do not collect withholding tax.</li> <li>• When Non-residency Certificate (pNRCertif) is set to false and Illinois residents work in a state that requires state tax to be withheld, then the Illinois withholding will be reduced by work state withholding.</li> <li>• Illinois withholding is required from nonresidents working in Illinois who reside in states other than those listed below.</li> </ul>		
	The following table summarizes the reciprocity agreements in effect:		
	<b>Residents of:</b>	<b>Who Work In:</b>	<b>Are Subject to this Tax Treatment:</b>
	Iowa, Kentucky, Michigan, and Wisconsin <sup>1</sup>	Illinois	Exempt from Illinois withholding
Illinois	Iowa, Kentucky, Michigan, and Wisconsin	Exempt from Iowa, Kentucky, Michigan, and Wisconsin withholding	
<b>Jurisdiction Interaction Treatment</b>	Eliminate the resident tax if the work tax imposes a withholding tax on non-residents. Accumulate wages only if tax is withheld. <i>Programming tip: You can program the system to calculate using these rules by setting pJurlntTreatment to a value of 7.</i>		
<b>Valid Filing Statuses</b>	Not applicable		
<b>Allowance Amounts</b>	Basic: Line 1 on Form IL-W-4, per allowance	2,775.00	
	Additional: Line 2 on Form IL-W-4, per allowance <sup>2</sup>	1,000.00	

1. Residents of these states must furnish employer with Form IL-W-5-NR *Employee's Statement of Nonresidence in Illinois*.

2. Pass as secondary exemptions.

**Vertex Payroll Tax Calculation Guide for the United States  
Illinois**

## Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Illinois**

## Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on employee claiming four basic allowances and zero additional allowances.

Illinois State Withholding Tax Regular Wages Only Annualized Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the basic and additional allowance amounts.  Basic allowance amount: Line 1 on Form IL-W-4, per allowance      2,775.00  Additional allowance amount: Line 2 on Form IL-W-4, per allowance      1,000.00	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 11,100.00 \\ \hline 40,900.00 \\ - \quad \quad 0.00 \\ \hline 40,900.00 \end{array}$
<b>3</b>	Multiply the annual taxable wages by the state tax rate of 4.95%.	Annual state tax	$\begin{array}{r} 40,900.00 \\ \times \quad 0.0495 \\ \hline 2,024.55 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 2,024.55 \\ / \quad \quad 52 \\ \hline 38.93 \end{array}$



## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on employee claiming four basic allowances and zero additional allowances.

Illinois State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the basic and additional allowance amounts.  Basic allowance amount: Line 1 on Form IL-W-4, per allowance      2,775.00  Additional allowance amount: Line 2 on Form IL-W-4, per allowance      1,000.00	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 11,100.00 \\ \hline 300,900.00 \\ - \quad 0.00 \\ \hline 300,900.00 \end{array}$
<b>4</b>	Multiply the annual taxable wages by the state tax rate of 4.95%.	Annual state tax	$\begin{array}{r} 300,900.00 \\ \times \quad 0.0495 \\ \hline 14,894.55 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	State tax on regular wages for the pay period	$\begin{array}{r} 14,894.55 \\ / \quad 52 \\ \hline 286.43 \end{array}$

## State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on employee claiming four basic allowances and zero additional allowances.

<b>Illinois Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the basic and additional allowance amounts. Basic allowance amount: Line 1 on Form IL-W-4, per allowance      2,775.00  Additional allowance amount: Line 2 on Form IL-W-4, per allowance      1,000.00	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - 11,100.00 \\ \hline 300,900.00 \\ - 0.00 \\ \hline 300,900.00 \end{array}$
<b>4</b>	Multiply the annual taxable wages by the state tax rate of 4.95%.	Annual state tax	$\begin{array}{r} 300,900.00 \\ \times 0.0495 \\ \hline 14,894.55 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	Preliminary state tax for the pay period	$\begin{array}{r} 14,894.55 \\ / 52 \\ \hline 286.43 \end{array}$
<b>6</b>	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 286.43 \\ - 38.93 \\ \hline 247.50 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on employee claiming four basic allowances and zero additional allowances.

Illinois State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the basic and additional allowance amounts.  Basic allowance amount: Line 1 on Form IL-W-4, per allowance      2,775.00  Additional allowance amount: Line 2 on Form IL-W-4, per allowance      1,000.00	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 11,100.00 \\ \hline 40,900.00 \\ - \quad \quad 0.00 \\ \hline 40,900.00 \end{array}$
<b>3</b>	Multiply the annual taxable wages by the state tax rate of 4.95%.	Annual state tax	$\begin{array}{r} 40,900.00 \\ \times \quad 0.0495 \\ \hline 2,024.55 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 2,024.55 \\ / \quad 52 \\ \hline 38.93 \end{array}$
<b>Supplemental Wages</b>			
<b>5</b>	Multiply supplemental wages by the state supplemental tax rate of 4.95%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0495 \\ \hline 247.50 \end{array}$
<b>6</b>	Add the tax on regular wages and the tax on supplemental wages.	Total state tax for the pay period	$\begin{array}{r} 38.93 \\ + \quad 247.50 \\ \hline 286.43 \end{array}$

**State Withholding Tax Supplemental Wages Only  
Flat Rate Method Calculation Example**

<b>Illinois State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 4.95%.	State tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0495 \\ \hline 247.50 \end{array}$

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on employee claiming four basic allowances and zero additional allowances. For this example, regular wages are \$500 and period-to-date wages are \$450.

Illinois Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-To-Date Wages			
Step	Action	Result	Example
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
<b>2</b>	Multiply total gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
<b>3</b>	Subtract the basic and additional allowance amounts.  Basic allowance amount: Line 1 on Form IL-W-4, per allowance      2,775.00  Additional allowance amount: Line 2 on Form IL-W-4, per allowance      1,000.00	Annual taxable wages	$\begin{array}{r} 49,400.00 \\ - \quad 11,100.00 \\ \hline 38,300.00 \\ - \quad 0.00 \\ \hline 38,300.00 \end{array}$
<b>4</b>	Multiply the annual taxable wages by the state tax rate of 4.95%.	Annual state tax	$\begin{array}{r} 38,300.00 \\ \times \quad 0.0495 \\ \hline 1,895.85 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	Total amount of state tax for the multiple pays within the pay period	$\begin{array}{r} 1,895.85 \\ / \quad 52 \\ \hline 36.46 \end{array}$
<b>6</b>	Subtract the period-to-date tax amount.	State tax for the additional pay within the pay period	$\begin{array}{r} 36.46 \\ - \quad 11.71 \\ \hline 24.75 \end{array}$

## State Unemployment Insurance (SUI) Summary

Illinois State Unemployment Insurance (SUI) Summary				
<b>Wage Base</b>	13,590.00			
<b>Rates</b>	<b>Minimum employers</b>	0.85% <i>(Includes 0.55% fund building factor)</i>	<b>Maximum employers</b>	8.65% <i>(Includes 0.55% fund building factor)</i>
	<b>New employer</b>	3.95% <i>(Includes 0.55% fund building factor)</i>	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>	
	All Pay Types		<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	

**Vertex Payroll Tax Calculation Guide for the United States  
Illinois**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Illinois**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Exempt
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Taxable	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Taxable		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>1</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Taxable
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. This plan is referring to nonqualified stock options.



## **State Disability Insurance (SDI) Summary**

<b>Illinois State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>Illinois Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local withholding tax

# Indiana Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	6
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example <sup>2</sup>	7
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	8
State Unemployment Insurance (SUI) Workforce Development Summary	9
State Disability Insurance (SDI) Summary	12
Local Withholding Tax Summary	13
Local Withholding Tax Calculation Example	16
Local Withholding Tax Rate Table	17
Local Withholding Tax Regular Wages Only Annualized Withholding Tax Calculation Example	19
Local Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	20
Local Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	21

**Vertex Payroll Tax Calculation Guide for the United States  
Indiana**

## State Withholding Tax Summary

Indiana Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	Flat Rate Combined (default)
	Supplemental Only	Flat Rate (default)
<b>Reciprocity</b>	Indiana allows a credit for taxes paid elsewhere. For Indiana residents working in other states, withhold for Indiana the amount by which Indiana tax exceeds the tax of the state of employment. Indiana withholding is required from non-residents working in Indiana who reside in states other than those listed below. The following table summarizes the reciprocity agreements in effect:	
	<b>Residents of...</b>	<b>Who work in...</b>
	<b>Are subject to this tax treatment...</b>	
	KY, MI, OH, PA, and WI <sup>1</sup>	IN
IN	KY, MI, OH, PA, and WI	Exempt from Kentucky, Michigan, Ohio, Pennsylvania, and Wisconsin withholding
<b>Jurisdiction interaction treatment</b>	Credit the resident state by the amount of work tax withheld. Always accumulate wages. <i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 2.</i>	
<b>Valid Filing Statuses</b>	Not applicable	
<b>Exemptions</b>	Personal, per exemption:	1,000.00
	Additional:	1,500.00
	First-time additional dependent:	1,500.00
	Adopted Dependent:	3,000.00

1. Residents of these states must furnish employer with Form WH-47 *Certificate of Residence*.

**Vertex Payroll Tax Calculation Guide for the United States  
Indiana**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Indiana**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Taxable	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>3</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>4</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810
2. Exempt up to a monthly limit of \$315
3. This plan is referring to nonqualified stock options.
4. Exempt up to a monthly limit of \$315

*Vertex Payroll Tax Calculation Guide for the United States  
Indiana*

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on employee claiming four personal exemptions, one additional exemptions for qualifying dependent, one first-time qualifying dependent and one adopted dependent exemption.

Indiana Withholding Tax Regular Wages Only Annualized Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the personal and qualifying dependent exemption amounts. Personal exemption amount Line 5 on Form WH-4, per exemption: <span style="float: right;">1,000.00</span>  Additional dependent exemption amount Line 6 and 7 on Form WH-4, per qualifying and first-time qualifying dependent: <sup>1</sup> <span style="float: right;">1,500.00</span>  Adopted dependent exemption amount Line 8 on Form WH-4, per adopted qualifying dependent: <sup>2</sup> <span style="float: right;">3,000.00</span>	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 4,000.00 \\ \hline 48,000.00 \\ - \quad 3,000.00 \\ \hline 45,000.00 \\ - \quad 3,000.00 \\ \hline 42,000.00 \end{array}$
<b>3</b>	Multiply the annual taxable wages by the state tax rate of 3.05%.	Annual state tax	$\begin{array}{r} 42,000.00 \\ \times \quad 0.0305 \\ \hline 1,281.00 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 1,281.00 \\ / \quad 52 \\ \hline 24.63 \end{array}$

1. Pass as secondary exemptions.

2. Pass as Input Form:  
IN\_WH4.ADOPTED\_CHILD\_EXEMPTION

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on employee claiming four personal exemptions, one additional exemptions for qualifying dependent, one first-time qualifying dependent and one adopted dependent exemption.

Indiana Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
1	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
2	Subtract the personal and qualifying dependent exemption amounts. Personal exemption amount Line 5 on Form WH-4, per exemption: 1,000.00  Additional dependent exemption amount Line 6 and 7 on Form WH-4, per qualifying and first-time qualifying dependent: <sup>1</sup> 1,500.00  Adopted dependent exemption amount Line 8 on Form WH-4, per adopted qualifying dependent: <sup>2</sup> 3,000.00	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 4,000.00 \\ \hline 48,000.00 \\ - \quad 3,000.00 \\ \hline 45,000.00 \\ - \quad 3,000.00 \\ \hline 42,000.00 \end{array}$
3	Multiply the annual taxable wages by the state tax rate of 3.05%.	Annual state tax	$\begin{array}{r} 42,000.00 \\ \times \quad 0.0305 \\ \hline 1,281.00 \end{array}$
4	Divide the annual state tax by the annual number of pay periods.	State tax on regular wages for the pay period	$\begin{array}{r} 1,281.00 \\ / \quad 52 \\ \hline 24.63 \end{array}$
<b>Supplemental Wages</b>			
5	Multiply supplemental wages by the state supplemental tax rate of 3.05%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0305 \\ \hline 152.50 \end{array}$
6	Add the tax on regular wages and the tax on supplemental wages.	Total state tax for the pay period	$\begin{array}{r} 152.50 \\ + \quad 24.63 \\ \hline 177.13 \end{array}$

1. Pass as secondary exemptions.

2. Pass as Input Form:

IN\_WH4.ADOPTED\_CHILD\_EXEMPTION



## **State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example**

<b>Indiana Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 3.05%.	State tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0305 \\ \hline 152.50 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
Indiana*

## State Withholding Tax Regular Wages Only

### Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on employee claiming four personal exemptions, one additional exemptions for qualifying dependent, one first-time qualifying dependent and one adopted dependent exemption. For this example, regular wages are \$500 and period-to-date wages are \$450.

Indiana Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-To-Date Wages			
Step	Action	Result	Example
1	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
2	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
3	Subtract the personal and qualifying dependent exemption amounts. Personal exemption amount Line 5 on Form WH-4, per exemption:                    1,000.00  Additional dependent exemption amount Line 6 and 7 on Form WH-4, per qualifying and first-time qualifying dependent: <sup>1</sup> 1,500.00  Adopted dependent exemption amount Line 8 on Form WH-4, per adopted qualifying dependent: <sup>2</sup> 3,000.00	Annual taxable wages	$\begin{array}{r} 49,400.00 \\ - \quad 4,000.00 \\ \hline 45,400.00 \\ - \quad 3,000.00 \\ \hline 42,400.00 \\ - \quad 3,000.00 \\ \hline 39,400.00 \end{array}$
4	Multiply the annual taxable wages by the state tax rate of 3.05%.	Annual state tax	$\begin{array}{r} 39,400.00 \\ \times \quad 0.0305 \\ \hline 1,201.70 \end{array}$
5	Divide the annual state tax by the annual number of pay periods.	Total amount of state tax for the multiple pays within the pay period	$\begin{array}{r} 1,201.70 \\ / \quad 52 \\ \hline 23.11 \end{array}$
6	Subtract the period-to-date tax amount.	State tax for additional pay within the pay period	$\begin{array}{r} 23.11 \\ - \quad 7.86 \\ \hline 15.25 \end{array}$

1. Pass as secondary exemptions.

2. Pass as Input Form:

IN\_WH4.ADOPTED\_CHILD\_EXEMPTION

## State Unemployment Insurance (SUI) Workforce Development Summary

State Unemployment Insurance (SUI) Workforce Development Summary				
<b>Wage Base</b>	9,500.00			
<b>Rates</b>	<b>Minimum employers</b>	0.5%	<b>Maximum employers</b>	9.4%
	<b>New employer</b>	2.5%	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>	
	All Pay Types		<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	

**Vertex Payroll Tax Calculation Guide for the United States  
Indiana**

## State Unemployment Insurance (SUI) Workforce Development Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Indiana**

## State Unemployment Insurance (SUI) Workforce Development Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable	Severance Pay	Taxable
Golden Parachute	Taxable		
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>4</sup>
<b>Sick pay</b>			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250

2. Exempt up to a monthly limit of \$315

3. This plan is referring to nonqualified stock options.

4. Exempt up to a monthly limit of \$315

## State Disability Insurance (SDI) Summary

Idaho State Disability Insurance (SDI) Summary			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## Local Withholding Tax Summary

Local Withholding Tax Summary		
<b>Basis of Credit</b>	Gross income earned in the calendar year	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	Flat Rate Combined (default)
	Supplemental Only	Flat Rate (default)
<b>Reciprocity</b>	Withholding of all applicable taxes for the county of residence is required for all Indiana residents, regardless of the state or county of employment. Withholding of all applicable taxes for the county of employment is required for Indiana residents whose county of residence does not collect withholding, and for non-residents working in Indiana.	
<b>Valid Filing Statuses</b>	Not applicable	
<b>Exemptions</b>	Personal, per exemption:	1,000.00
	Additional:	1,500.00
	Adopted Dependent:	3,000.00

**Vertex Payroll Tax Calculation Guide for the United States  
Indiana**

## Local Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		



**Vertex Payroll Tax Calculation Guide for the United States  
Indiana**

## Local Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Taxable	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

*Vertex Payroll Tax Calculation Guide for the United States  
Indiana*

## Local Withholding Tax Calculation Example

This calculation example is based on employee claiming four personal exemptions and two additional dependent exemptions.

Local Withholding Tax Calculation Example			
Step	Action	Result	Example
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the personal and qualifying dependent exemption amounts. Personal exemption amount Line 4 on Form WH-4, per exemption: <span style="float: right;">1,000.00</span>  Additional dependent exemption amount Line 5 on Form WH-4, per qualifying dependent: <sup>1</sup> <span style="float: right;">1,500.00</span>	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 4,000.00 \\ \hline 48,000.00 \\ - \quad 3,000.00 \\ \hline 45,000.00 \end{array}$
<b>3</b>	Multiply annual taxable wages by the tax rate for the applicable county and employee resident status, using the local tax rate table.	Annual county tax	$\begin{array}{r} 45,000.00 \\ \times \quad 0.012 \\ \hline 540.00 \end{array}$
<b>4</b>	Divide the annual county tax by the annual number of pay periods.	County tax for the pay period	$\begin{array}{r} 540.00 \\ / \quad 52 \\ \hline 10.38 \end{array}$

1. Pass as secondary exemptions.

**Vertex Payroll Tax Calculation Guide for the United States  
Indiana**

**Local Withholding Tax Rate Table**

<b>Indiana Local Withholding Tax Rate Table 1</b>					
<b>County</b>	<b>Income Tax Rate</b>		<b>County</b>	<b>Income Tax Rate</b>	
	<b>County Residents</b>	<b>County Nonresidents</b>		<b>County Residents</b>	<b>County Nonresidents</b>
Adams	1.60%	1.60%	Jay	2.45%	2.45%
Allen	1.59%	1.59%	Jefferson	1.03%	1.03%
Bartholomew	1.75%	1.75%	Jennings	2.50%	2.50%
Benton	1.79%	1.79%	Johnson	1.40%	1.40%
Blackford	2.50%	2.50%	Knox	1.70%	1.70%
Boone	1.70%	1.70%	Kosciusko	1.00%	1.00%
Brown	2.5234%	2.5234%	La Grange	1.65%	1.65%
Carroll	2.2733%	2.2733%	La Porte	1.45%	1.45%
Cass	2.95%	2.95%	Lake	1.50%	1.50%
Clark	2.00%	2.00%	Lawrence	1.75%	1.75%
Clay	2.35%	2.35%	Madison	2.25%	2.25%
Clinton	2.65%	2.65%	Marion	2.02%	2.02%
Crawford	1.65%	1.65%	Marshall	1.25%	1.25%
Daviess	1.50%	1.50%	Martin	2.50%	2.50%
De Kalb	2.13%	2.13%	Miami	2.54%	2.54%
Dearborn	1.40%	1.40%	Monroe	2.035%	2.035%
Decatur	2.50%	2.50%	Montgomery	2.65%	2.65%
Delaware	1.50%	1.50%	Morgan	2.72%	2.72%
Dubois	1.20%	1.20%	Newton	1.00%	1.00%
Elkhart	2.00%	2.00%	Noble	1.75%	1.75%
Fayette	2.57%	2.57%	Ohio	2.00%	2.00%
Floyd	1.39%	1.39%	Orange	1.75%	1.75%
Fountain	2.10%	2.10%	Owen	2.50%	2.50%
Franklin	1.70%	1.70%	Parke	2.65%	2.65%
Fulton	2.68%	2.68%	Perry	1.40%	1.40%
Gibson	0.90%	0.90%	Pike	1.20%	1.20%
Grant	2.55%	2.55%	Porter	0.50%	0.50%
Greene	2.15%	2.15%	Posey	1.45%	1.45%
Hamilton	1.10%	1.10%	Pulaski	2.85%	2.85%
Hancock	1.94%	1.94%	Putnam	2.30%	2.30%
Harrison	1.00%	1.00%	Randolph	3.00%	3.00%
Hendricks	1.70%	1.70%	Ripley	2.38%	2.38%
Henry	1.80%	1.80%	Rush	2.10%	2.10%
Howard	1.95%	1.95%	St. Joseph	1.75%	1.75%
Huntington	1.95%	1.95%	Scott	2.16%	2.16%
Jackson	2.10%	2.10%	Shelby	1.60%	1.60%
Jasper	2.864%	2.864%	Spencer	0.80%	0.80%

**Vertex Payroll Tax Calculation Guide for the United States  
Indiana**

Indiana Local Withholding Tax Rate Table 1					
County	Income Tax Rate		County	Income Tax Rate	
	County Residents	County Nonresidents		County Residents	County Nonresidents
Starke	1.71%	1.71%	Vigo	2.00%	2.00%
Steuben	1.99%	1.99%	Wabash	2.90%	2.90%
Sullivan	1.70%	1.70%	Warren	2.12%	2.12%
Switzerland	1.25%	1.25%	Warrick	1.00%	1.00%
Tippecanoe	1.28%	1.28%	Washington	2.00%	2.00%
Tipton	2.60%	2.60%	Wayne	1.25%	1.25%
Union	2.00%	2.00%	Wells	2.10%	2.10%
Vanderburgh	1.25%	1.25%	White	2.32%	2.32%
Vermillion	1.50%	1.50%	Whitley	1.6829%	1.6829%

1. Deduct an exemption amount of \$1,000 per exemption annually (Line 5 on Form WH-4), \$1,500 per additional qualifying dependent exemption (Line 6 on Form WH-4), and \$3,000 per additional adopted qualifying exemption (Line 7 on Form WH-4) from gross wages before calculating the county withholding tax.

**Note:** Input additional qualifying dependent exemptions as secondary exemptions.

## Local Withholding Tax Regular Wages Only Annualized Withholding Tax Calculation Example

This calculation example is based on employee claiming four personal exemptions, two additional exemptions for qualifying dependents, and one adopted dependent exemption.

Local Withholding Tax Regular Wages Only Annualized Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the personal and qualifying dependent exemption amounts. personal exemption amount Line 5 on Form WH-4, per exemption: <span style="float: right;">1,000.00</span>  Additional dependent exemption amount Line 6 on Form WH-4, per qualifying dependent: <sup>1</sup> <span style="float: right;">1,500.00</span>  Adopted dependent exemption amount Line 7 on Form WH-4, per adopted qualifying dependent: <sup>2</sup> <span style="float: right;">3,000.00</span>	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 4,000.00 \\ \hline 48,000.00 \\ - \quad 3,000.00 \\ \hline 45,000.00 \\ - \quad 3,000.00 \\ \hline 42,000.00 \end{array}$
<b>3</b>	Multiply annual taxable wages by the tax rate for the applicable county and employee resident status, using the local tax rate table.	Annual county tax	$\begin{array}{r} 42,000.00 \\ \times \quad 0.012 \\ \hline 504.00 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	County tax for the pay period	$\begin{array}{r} 504.00 \\ / \quad 52 \\ \hline 9.69 \end{array}$

1. Pass as secondary exemptions.

2. Pass as Input Form:  
IN\_WH4.ADOPTED\_CHILD\_EXEMPTION

## Local Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on employee claiming four personal exemptions, two additional exemptions for qualifying dependents, and one adopted dependent exemption.

Local Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the personal and qualifying dependent exemption amounts.  Personal exemption amount Line 5 on Form WH-4, per exemption: <span style="float: right;">1,000.00</span>  Additional dependent exemption amount Line 6 on Form WH-4, per qualifying dependent: <sup>1</sup> <span style="float: right;">1,500.00</span>  Adopted dependent exemption amount Line 7 on Form WH-4, per adopted qualifying dependent: <sup>2</sup> <span style="float: right;">3,000.00</span>	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 4,000.00 \\ \hline 48,000.00 \\ - \quad 3,000.00 \\ \hline 45,000.00 \\ - \quad 3,000.00 \\ \hline 42,000.00 \end{array}$
<b>3</b>	Multiply annual taxable wages by the tax rate for the applicable county and employee resident status, using the local tax rate table.	Annual county tax	$\begin{array}{r} 42,000.00 \\ \times \quad 0.012 \\ \hline 504.00 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	County tax on regular wages for the pay period	$\begin{array}{r} 504.00 \\ / \quad 52 \\ \hline 9.69 \end{array}$
<b>Supplemental Wages</b>			
<b>5</b>	Multiply supplemental wages by the tax rate for the applicable county and employee resident status, using the local tax rate table.	County tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.012 \\ \hline 60.00 \end{array}$
<b>6</b>	Add the tax on regular wages and the tax on supplemental wages.	Total county tax for the pay period	$\begin{array}{r} 60.00 \\ + \quad 9.69 \\ \hline 69.69 \end{array}$

1. Pass as secondary exemptions.

2. Pass as Input Form:

IN\_WH4.ADOPTED\_CHILD\_EXEMPTION

**Local Withholding Tax Supplemental Wages Only  
Flat Rate Method Calculation Example**

<b>Local Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the tax rate for the applicable county and employee resident status, using the local tax rate table.	State tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.012 \\ \hline 60.00 \end{array}$

# Iowa

## Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	7
State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	9
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	11
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	12
State Withholding Tax Rate Table	14
State Unemployment Insurance (SUI) Summary	15
State Disability Insurance (SDI) Summary	18
Local Withholding Tax Summary	19



## State Withholding Tax Summary

Iowa State Withholding Tax Summary											
<b>Basis of tax</b>	Gross income earned in the calendar year										
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>									
	Regular Only	Annualized (default)									
	Regular and Supplemental	Concurrent Aggregation (default)									
	Supplemental Only	<ul style="list-style-type: none"> <li>Flat Rate (default)</li> <li>Previous Aggregation</li> </ul>									
<b>Reciprocity</b>	<p>Iowa allows a credit for taxes paid elsewhere. For Iowa residents working in states other than those listed below, withhold for Iowa the amount by which Iowa tax exceeds the tax of the state of employment. Iowa withholding is required from nonresidents working in Iowa who reside in states other than Illinois.</p> <p>The following table summarizes the reciprocity agreements in effect:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Residents of:</th> <th style="text-align: center;">Who Work In:</th> <th style="text-align: center;">Are Subject to this Tax Treatment:</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Illinois<sup>1</sup></td> <td style="text-align: center;">Iowa</td> <td style="text-align: center;">Exempt from Iowa withholding</td> </tr> <tr> <td style="text-align: center;">Iowa</td> <td style="text-align: center;">Illinois</td> <td style="text-align: center;">Exempt from Illinois withholding</td> </tr> </tbody> </table>		Residents of:	Who Work In:	Are Subject to this Tax Treatment:	Illinois <sup>1</sup>	Iowa	Exempt from Iowa withholding	Iowa	Illinois	Exempt from Illinois withholding
Residents of:	Who Work In:	Are Subject to this Tax Treatment:									
Illinois <sup>1</sup>	Iowa	Exempt from Iowa withholding									
Iowa	Illinois	Exempt from Illinois withholding									
<b>Jurisdiction Interaction Treatment</b>	<p>Credit the resident state by the amount of work tax withheld. Always accumulate wages.</p> <p><i>Programming tip: You can program the system to calculate using these rules by setting <code>pJurIntTreatment</code> to a value of 2.</i></p>										
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>Single</li> <li>Married</li> <li>Head of Household</li> <li>Married Filing Jointly 1 Spouse Working</li> <li>Married Filing Jointly 2 Spouse Working</li> <li>Other</li> </ul>										

**Vertex Payroll Tax Calculation Guide for the United States  
Iowa**

	2024 Form IA W-4	Pre-2024 Form IA W-4
<b>Standard deduction</b>	Claiming less than \$80.00 <sup>2</sup> : 14,600.00	Claiming 0 or 1 allowances <sup>3</sup> : 14,600.00
	Claiming \$80.00 or more <sup>2</sup> : 29,200.00	Claiming 2 or more allowances <sup>3</sup> : 29,200.00
<b>Tax credit</b>	Amount claimed on IA W-4 Form Line 6 <sup>2</sup>	Per allowance: 40.00

1. Illinois residents must furnish employer with Form 44-016, *Employee's Statement of Nonresidence in Iowa*.

2. Pass amount in parameter pExeAmt

3. Pass as primary exemptions

**Vertex Payroll Tax Calculation Guide for the United States  
Iowa**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Iowa**

**State Withholding Tax Summary**

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Exempt	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

*Vertex Payroll Tax Calculation Guide for the United States  
Iowa*

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on the following filing statuses:

- 2024 Form IA W-4: Married Filing Jointly 1 Spouse Working claiming \$200 on IA W-4 Line 6.
- Pre-2024 Form IA W-4: Married with four allowances.

Iowa State Withholding Tax Regular Wages Only Annualized Method Calculation Example				
Step	Action	Result	2024 Form IA W-4	Pre-2024 Form IA W-4
1	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
2	Subtract the standard deduction.  Claiming \$80.00 or more <sup>1</sup> (2024 IA W-4 only):            29,200.00  Claiming 2 or more allowances <sup>2</sup> (Pre-2024 IA W-4 only):            29,200.00	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 29,200.00 \\ \hline 22,800.00 \end{array}$	$\begin{array}{r} 52,000.00 \\ - \quad 29,200.00 \\ \hline 22,800.00 \end{array}$
3	Compute the gross annual state tax using the tax rate table.  All filers: Line 2	Gross annual state tax	$\begin{array}{r} 22,800.00 \\ - \quad 4,896.00 \\ \hline 17,904.00 \\ \times \quad 0.0482 \\ \hline 862.97 \\ + \quad 215.42 \\ \hline 1,078.40 \end{array}$	$\begin{array}{r} 22,800.00 \\ - \quad 4,896.00 \\ \hline 17,904.00 \\ \times \quad 0.0482 \\ \hline 862.97 \\ + \quad 215.42 \\ \hline 1,078.40 \end{array}$
4	Subtract the tax credit from the gross annual state tax.  Amount claimed on IA W-4 Line 6 (2024 IA W-4 only)  Per allowance (Pre-2024 IA W-4):            40.00	Annual state tax	$\begin{array}{r} 1,078.40 \\ - \quad 200.00 \\ \hline 878.40 \end{array}$	$\begin{array}{r} 1,078.40 \\ - \quad 160.00 \\ \hline 918.40 \end{array}$
5	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 878.40 \\ / \quad 52 \\ \hline 16.89 \end{array}$	$\begin{array}{r} 918.40 \\ / \quad 52 \\ \hline 17.66 \end{array}$

1. Pass amount in parameter pExeAmt
2. Pass as primary exemptions

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on the following filing statuses:

- 2024 Form IA W-4: Married Filing Jointly 1 Spouse Working claiming \$200 on IA W-4 Line 6.
- Pre-2024 Form IA W-4: Married with four allowances.

Iowa State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example				
Step	Action	Result	2024 Form IA W-4	Pre-2024 Form IA W-4
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	1,000.00 + 5,000.00 <hr style="width: 50%; margin: 0;"/> 6,000.00	1,000.00 + 5,000.00 <hr style="width: 50%; margin: 0;"/> 6,000.00
<b>2</b>	Multiply the total gross wages by the annual number of pay periods.	Annual gross wages	6,000.00 x 52 <hr style="width: 50%; margin: 0;"/> 312,000.00	6,000.00 x 52 <hr style="width: 50%; margin: 0;"/> 312,000.00
<b>3</b>	Subtract the standard deduction.  Claiming \$80.00 or more <sup>1</sup> (2024 IA W-4 only): 29,200.00  Claiming 2 or more allowances <sup>2</sup> (Pre- 2024 IA W-4): 29,200.00	Annual taxable wages	312,000.00 - 29,200.00 <hr style="width: 50%; margin: 0;"/> 282,800.00	312,000.00 - 29,200.00 <hr style="width: 50%; margin: 0;"/> 282,800.00
<b>4</b>	Compute the gross annual state tax using the tax rate table.  All filers: Line 3	Gross annual state tax	282,800.00 - 24,480.00 <hr style="width: 50%; margin: 0;"/> 258,320.00 x 0.0570 <hr style="width: 50%; margin: 0;"/> 14,724.24 + 1,159.37 <hr style="width: 50%; margin: 0;"/> 15,883.61	282,800.00 - 24,480.00 <hr style="width: 50%; margin: 0;"/> 258,320.00 x 0.0570 <hr style="width: 50%; margin: 0;"/> 14,724.24 + 1,159.37 <hr style="width: 50%; margin: 0;"/> 15,883.61

**Vertex Payroll Tax Calculation Guide for the United States  
Iowa**

<b>Iowa State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>				
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>2024 Form IA W-4</b>	<b>Pre-2024 Form IA W-4</b>
<b>5</b>	Subtract the tax credit from the gross annual state tax.		15,883.61	15,883.61
	Amount claimed on IA W-4 Line 6 (2024 IA W-4	Annual state tax	200.00	160.00
	Per allowance (Pre- 2024 IA W-4) : 40.00		- ----- 15,683.61	- ----- 15,723.61
<b>6</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	15,683.61  / ----- 52 ----- 301.61	15,723.61  / ----- 52 ----- 302.38

1. Pass amount in parameter pExeAmt
2. Pass as primary exemptions

*Vertex Payroll Tax Calculation Guide for the United States  
Iowa*

## State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on the following filing statuses:

- 2024 Form IA W-4: Married Filing Jointly 1 Spouse Working claiming \$200 on IA W-4 Line 6.
- Pre-2024 Form IA W-4: Married with four allowances.

Iowa Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example				
Step	Action	Result	2024 Form IA W-4	Pre-2024 Form IA W-4
1	Add supplemental wages and the wages from the previous pay period.	Total gross wages	1,000.00 + 5,000.00 <hr style="width: 50%; margin-left: 0;"/> 6,000.00	1,000.00 + 5,000.00 <hr style="width: 50%; margin-left: 0;"/> 6,000.00
2	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	6,000.00 x 52 <hr style="width: 50%; margin-left: 0;"/> 312,000.00	6,000.00 x 52 <hr style="width: 50%; margin-left: 0;"/> 312,000.00
3	Subtract the standard deduction.  Claiming \$80.00 or more <sup>1</sup> (2024 IA W-4 only):                      29,200.00 Claiming 2 or more allowances <sup>2</sup> (Pre- 2024 IA W-4):                      29,200.00	Annual taxable wages	312,000.00 - 29,200.00 <hr style="width: 50%; margin-left: 0;"/> 282,800.00	312,000.00 - 29,200.00 <hr style="width: 50%; margin-left: 0;"/> 282,800.00
4	Compute the gross annual state tax using the tax rate table.  All filers: Line 3	Gross annual state tax	282,800.00 - 24,480.00 <hr style="width: 50%; margin-left: 0;"/> 258,320.00 x 0.0570 <hr style="width: 50%; margin-left: 0;"/> 14,724.24 + 1,159.37 <hr style="width: 50%; margin-left: 0;"/> 15,883.61	282,800.00 - 24,480.00 <hr style="width: 50%; margin-left: 0;"/> 258,320.00 x 0.0570 <hr style="width: 50%; margin-left: 0;"/> 14,724.24 + 1,159.37 <hr style="width: 50%; margin-left: 0;"/> 15,883.61
5	Subtract the tax credit from the gross annual state tax.  Amount claimed on IA W-4 Line 6 (2024 IA W-4)  Per allowance (Pre- 2024 IA W-4):                      40.00	Annual state tax	15,883.61  - 200.00 <hr style="width: 50%; margin-left: 0;"/> 15,683.61	15,883.61  - 160.00 <hr style="width: 50%; margin-left: 0;"/> 15,723.61



**Vertex Payroll Tax Calculation Guide for the United States  
Iowa**

<b>Iowa Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>				
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>2024 Form IA W-4</b>	<b>Pre-2024 Form IA W-4</b>
<b>6</b>	Divide the annual state tax by the annual number of pay periods.	Preliminary state tax for the pay period	$\begin{array}{r} 15,683.61 \\ / \quad \quad 52 \\ \hline 301.61 \end{array}$	$\begin{array}{r} 15,723.61 \\ / \quad \quad 52 \\ \hline 302.38 \end{array}$
<b>7</b>	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 301.61 \\ - \quad 16.89 \\ \hline 284.72 \end{array}$	$\begin{array}{r} 302.38 \\ - \quad 17.66 \\ \hline 284.72 \end{array}$

1. Pass amount in parameter pExeAmt
2. Pass as primary exemptions

**State Withholding Tax Supplemental Wages Only**  
**Flat Rate Method Calculation Example**

<b>Iowa State Withholding Tax Supplemental Wages Only</b> <b>Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 5.7%.	State tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.057 \\ \hline 285.00 \end{array}$

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on the following filing statuses:

- 2024 Form IA W-4: Married Filing Jointly 1 Spouse Working claiming \$200 on IA W-4 Line 6.
- Pre-2024 Form IA W-4: Married with four allowances.

Iowa Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-To-Date Wages				
Step	Action	Result	2024 Form IA W-4	Pre-2024 Form IA W-4
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	$  \begin{array}{r}  450.00 \\  + \quad 500.00 \\  \hline  950.00  \end{array}  $	$  \begin{array}{r}  450.00 \\  + \quad 500.00 \\  \hline  950.00  \end{array}  $
<b>2</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$  \begin{array}{r}  950.00 \\  \times \quad 52 \\  \hline  49,400.00  \end{array}  $	$  \begin{array}{r}  950.00 \\  \times \quad 52 \\  \hline  49,400.00  \end{array}  $
<b>3</b>	Subtract the standard deduction.  Claiming \$80.00 or more <sup>1</sup> (2024 IA W-4 only):                      29,200.00 Claiming 2 or more allowances <sup>2</sup> (Pre- 2024 IA W-4):                      29,200.00	Annual taxable wages	$  \begin{array}{r}  49,400.00 \\  - \quad 29,200.00 \\  \hline  20,200.00  \end{array}  $	$  \begin{array}{r}  49,400.00 \\  - \quad 29,200.00 \\  \hline  20,200.00  \end{array}  $
<b>4</b>	Compute the gross annual state tax using the tax rate table.  All filers: Line 2	Gross annual state tax	$  \begin{array}{r}  20,200.00 \\  - \quad 4,896.00 \\  \hline  15,304.00 \\  \times \quad 0.0482 \\  \hline  737.65 \\  + \quad 215.42 \\  \hline  953.08  \end{array}  $	$  \begin{array}{r}  20,200.00 \\  - \quad 4,896.00 \\  \hline  15,304.00 \\  \times \quad 0.0482 \\  \hline  737.65 \\  + \quad 215.42 \\  \hline  953.08  \end{array}  $
<b>5</b>	Subtract the tax credit from the gross annual state tax.  Amount claimed on IA W-4 Line 6 (2024 IA W-4)  Per allowance (Pre- 2024 IA W-4):                      40.00	Annual state tax	$  \begin{array}{r}  953.08 \\  - \quad 200.00 \\  \hline  753.08  \end{array}  $	$  \begin{array}{r}  953.08 \\  - \quad 160.00 \\  \hline  793.08  \end{array}  $

**Vertex Payroll Tax Calculation Guide for the United States  
Iowa**

<b>Iowa Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-To-Date Wages</b>				
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>2024 Form IA W-4</b>	<b>Pre-2024 Form IA W-4</b>
<b>6</b>	Divide the annual state tax by the annual number of pay periods.	Total amount of state tax for the multiple pays within the pay period	$\begin{array}{r} 753.08 \\ / \quad 52 \\ \hline 14.48 \end{array}$	$\begin{array}{r} 793.08 \\ / \quad 52 \\ \hline 15.25 \end{array}$
<b>7</b>	Subtract the period-to-date tax amount.	State tax for the additional pay within the pay period	$\begin{array}{r} 14.48 \\ - \quad 0.00 \\ \hline 14.48 \end{array}$	$\begin{array}{r} 15.25 \\ - \quad 0.00 \\ \hline 15.25 \end{array}$

1. Pass amount in parameter pExeAmt
2. Pass as primary exemptions

*Vertex Payroll Tax Calculation Guide for the United States  
Iowa*

**State Withholding Tax Rate Table**

All filers					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	4,896.00		4.40%	0.00
2		24,480.00	215.42	4.82%	4,896.00
3	over	24,480.00	1,159.37	5.70%	24,480.00

## State Unemployment Insurance (SUI) Summary

Iowa State Unemployment Insurance (SUI) Summary		
<b>Wage Base</b>	38,200.00	
<b>Rates</b>	<b>Minimum employer</b>	0.00%
	<b>Maximum employer</b>	7.00%
	<b>New employer</b>	Varies based on industry
	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	Pay Type	Calculation Methods
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

**Vertex Payroll Tax Calculation Guide for the United States  
Iowa**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Iowa**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Taxable
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Taxable	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>1</sup>	Taxable
		Vanpool and Transit Passes	Taxable
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Exempt
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Exempt

1. This plan is referring to nonqualified stock options.



## **State Disability Insurance (SDI) Summary**

<b>Iowa State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>Iowa Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax

# Kansas Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	7
Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	8
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	9
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	10
State Withholding Tax Rate Tables	11
State Unemployment Insurance (SUI) Summary	12
State Disability Insurance (SDI) Summary	15
Local Withholding Tax Summary	16

## State Withholding Tax Summary

Kansas Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	<ul style="list-style-type: none"> <li>• Flat Rate Combined (default)</li> <li>• Concurrent Aggregation</li> </ul>
	Supplemental Only	<ul style="list-style-type: none"> <li>• Flat Rate (default)</li> <li>• Previous Aggregation</li> </ul>
<b>Reciprocity</b>	No reciprocity agreements are currently in effect. However, Kansas allows a credit for taxes paid elsewhere. For Kansas residents working in other states, withhold for Kansas the amount by which Kansas tax exceeds the tax of the state of employment. Kansas withholding is required from non-residents working in Kansas.	
<b>Jurisdiction interaction treatment</b>	Credit the resident state by the amount of work tax withheld. Always accumulate wages. <i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 2.</i>	
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>• Single</li> <li>• Joint</li> </ul>	
<b>Withholding amount</b>	Per allowance:     2,250.00	

**Vertex Payroll Tax Calculation Guide for the United States  
Kansas**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Kansas**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>4</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable <sup>3</sup>	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>5</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>6</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a monthly limit of \$5,250

3. An amount equal to 20% of the Federal income tax on excess Golden Parachute compensation must be withheld from excess Golden Parachute compensation for Kansas state income tax.

4. Exempt up to a monthly limit of \$315

5. This plan is referring to nonqualified stock options.

6. Exempt up to a monthly limit of \$315

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Joint with four allowances.

<b>Kansas Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the withholding allowance amount. Withholding amount, per allowance <span style="float: right;">2,250.00</span>	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 9,000.00 \\ \hline 43,000.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table.  Married <sup>1</sup> : Line 3	Annual state tax	$\begin{array}{r} 43,000.00 \\ - \quad 38,000.00 \\ \hline 5,000.00 \\ \times \quad 0.0525 \\ \hline 262.50 \\ + \quad 930.00 \\ \hline 1,192.50 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 1,192.50 \\ / \quad 52 \\ \hline 22.93 \end{array}$

1. Joint filers use the Married withholding tables.

## Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Joint with four allowances.

Kansas Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the withholding allowance amount. Withholding amount, per allowance: <span style="float: right;">2,250.00</span>	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 9,000.00 \\ \hline 303,000.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  Married <sup>1</sup> : Line 4	Annual state tax	$\begin{array}{r} 303,000.00 \\ - \quad 68,000.00 \\ \hline 235,000.00 \\ \times \quad 0.057 \\ \hline 13,395.00 \\ + \quad 2,505.00 \\ \hline 15,900.00 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 15,900.00 \\ / \quad 52 \\ \hline 305.77 \end{array}$

1. Joint filers use the Married withholding tables.



## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on filing status of Joint with four allowances.

Kansas Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply regular gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the withholding allowance amount. Withholding amount, per allowance <span style="float: right;">2,250.00</span>	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 9,000.00 \\ \hline 43,000.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table.  Married <sup>1</sup> : Line 3	Annual state tax	$\begin{array}{r} 43,000.00 \\ - \quad 38,000.00 \\ \hline 5,000.00 \\ \times \quad 0.0525 \\ \hline 262.50 \\ + \quad 930.00 \\ \hline 1,192.50 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State tax on regular wages for the pay period	$\begin{array}{r} 1,192.50 \\ / \quad 52 \\ \hline 22.93 \end{array}$
<b>Supplemental Wages</b>			
<b>5</b>	Multiply supplemental wages by the state supplemental tax rate of 5%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.05 \\ \hline 250.00 \end{array}$
<b>6</b>	Add the tax on regular wages and the tax on supplemental wages.	Total state tax for the pay period	$\begin{array}{r} 250.00 \\ + \quad 22.93 \\ \hline 272.93 \end{array}$

1. Joint filers use the Married withholding tables.

## Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Joint with four allowances.

Kansas Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the withholding allowance amount. Withholding amount, per allowance: <span style="float: right;">2,250.00</span>	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 9,000.00 \\ \hline 303,000.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  Married <sup>1</sup> : Line 4	Annual state tax	$\begin{array}{r} 303,000.00 \\ - \quad 68,000.00 \\ \hline 235,000.00 \\ \times \quad 0.057 \\ \hline 13,395.00 \\ + \quad 2,505.00 \\ \hline 15,900.00 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	Preliminary state tax for the pay period	$\begin{array}{r} 15,900.00 \\ / \quad 52 \\ \hline 305.77 \end{array}$
<b>6</b>	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 305.77 \\ - \quad 22.93 \\ \hline 282.84 \end{array}$

1. Joint filers use the Married withholding tables.

**State Withholding Tax Supplemental Wages Only  
Flat Rate Method Calculation Example**

<b>Kansas Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 5%.	State tax for the pay period	5,000.00 x           0.05 <hr/> 250.00

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Joint with four allowances. For this example, regular wages are \$500 and period-to-date wages are \$450.

Kansas Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-To-Date Wages			
Step	Action	Result	Example
1	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
2	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
3	Subtract the withholding allowance amount. Withholding amount, per allowance <span style="float: right;">2,250.00</span>	Annual taxable wages	$\begin{array}{r} 49,400.00 \\ - \quad 9,000.00 \\ \hline 40,400.00 \end{array}$
4	Compute the annual state tax using the tax rate table.  Married <sup>1</sup> : Line 3	Annual state tax	$\begin{array}{r} 40,400.00 \\ - \quad 38,000.00 \\ \hline 2,400.00 \\ \times \quad 0.0525 \\ \hline 126.00 \\ + \quad 930.00 \\ \hline 1,056.00 \end{array}$
5	Divide the annual state tax by the annual number of pay periods.	Total amount of state tax for the multiple pays within the pay period	$\begin{array}{r} 1,056.00 \\ / \quad 52 \\ \hline 20.31 \end{array}$
6	Subtract the period-to-date tax amount.	State tax for additional pay within the pay period	$\begin{array}{r} 20.31 \\ - \quad 3.82 \\ \hline 16.49 \end{array}$

1. Joint filers use the Married withholding tables.

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Kansas*

## State Withholding Tax Rate Tables

<b>Single</b>					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	3,500.00		0.00%	
2		18,500.00		3.10%	3,500.00
3		33,500.00	465.00	5.25%	18,500.00
4	Over	33,500.00	1,252.50	5.70%	33,500.00

<b>Married</b>					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	8,000.00		0.00%	
2		38,000.00		3.10%	8,000.00
3		68,000.00	930.00	5.25%	38,000.00
4	Over	68,000.00	2,505.00	5.70%	68,000.00

*Vertex Payroll Tax Calculation Guide for the United States  
Kansas*

## State Unemployment Insurance (SUI) Summary

Kansas State Unemployment Insurance (SUI) Summary		
<b>Wage Base</b>	14,000.00	
<b>Rates</b>	<b>Minimum employer</b> 0.16%	<b>Maximum employer</b> 6.0%
	<b>New employer</b> Varies based on industry	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

**Vertex Payroll Tax Calculation Guide for the United States  
Kansas**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Kansas**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Exempt
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>4</sup>
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250

2. Exempt up to a monthly limit of \$315

3. This plan is referring to nonqualified stock options.

4. Exempt up to a monthly limit of \$315



## **State Disability Insurance (SDI) Summary**

<b>Kansas State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>Local Withholding Tax Summary</b>	
<b>Basis of Tax</b>	No provision for local income tax

# **Kentucky Table of Contents**

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	7
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	8
State Unemployment Insurance (SUI) Summary	9
State Unemployment Tax Service Capacity Upgrade Fund Summary	12
State Disability Insurance (SDI) Summary	13
Local Withholding Tax Summary	14
Local Withholding Tax Calculation Example	17
Local Withholding Tax Rate Table	18

*Vertex Payroll Tax Calculation Guide for the United States  
Kentucky*

## State Withholding Tax Summary

Kentucky State Withholding Tax Summary				
<b>Basis of tax</b>	Gross income earned in the calendar year			
<b>Calculation methods</b>	<b>Pay type</b>		<b>Calculation methods</b>	
	Regular Only		Annualized (default)	
	Regular and Supplemental		Concurrent Aggregation (default)	
	Supplemental Only		Previous Aggregation (default)	
<b>Reciprocity</b>	Kentucky allows a credit for taxes paid elsewhere. For Kentucky residents working in other states, withhold for Kentucky the amount by which Kentucky tax exceeds the tax of the state of employment. Kentucky withholding is required from non-residents working in Kentucky who reside in states other than those listed below.			
	Illinois	Indiana	Michigan	Ohio
	Virginia	West Virginia	Wisconsin	
	The following table summarizes the reciprocity agreements in effect:			
	<b>Residents of:</b>	<b>Who Work In:</b>	<b>Are Subject to this Tax Treatment:</b>	
	The states listed above <sup>1</sup>	Kentucky	Exempt from Kentucky withholding	
Kentucky	Any state listed above	Exempt from withholding of the states listed above		
<b>Jurisdiction Interaction Treatment</b>	Credit the resident state by the amount of work tax withheld. Always accumulate wages. <i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 2.</i>			
<b>Valid Filing Statuses</b>	Not applicable			
<b>Standard Deduction</b>	All filers: 3,160.00			

1. Residents of these states must furnish employer with Form 42A809 *Certificate of Nonresidence* .

**Vertex Payroll Tax Calculation Guide for the United States  
Kentucky**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Kentucky**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>5</sup>
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on employee claiming four exemptions.

<b>Kentucky State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the standard deduction.  All filers: <span style="float: right;">3,160.00</span>	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 3,160.00 \\ \hline 48,840.00 \end{array}$
<b>3</b>	Multiply the annual taxable wages by the state tax rate of 4%.	Gross annual state tax	$\begin{array}{r} 48,840.00 \\ \times \quad 0.040 \\ \hline 1,953.60 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 1,953.60 \\ / \quad 52 \\ \hline 37.57 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on employee claiming four exemptions.

Kentucky State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the standard deduction.  All filers: <span style="float: right;">3,160.00</span>	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 3,160.00 \\ \hline 308,840.00 \end{array}$
<b>4</b>	Multiply the annual taxable wages by the state tax rate of 4%.	Gross annual state tax	$\begin{array}{r} 308,840.00 \\ \times \quad 0.040 \\ \hline 12,353.60 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 12,353.60 \\ / \quad 52 \\ \hline 237.57 \end{array}$



## State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on employee claiming four exemptions.

<b>Kentucky Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the standard deduction.  All filers: <span style="float: right;">3,160.00</span>	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - 3,160.00 \\ \hline 308,840.00 \end{array}$
<b>4</b>	Multiply the annual taxable wages by the state tax rate of 4%.	Gross annual state tax	$\begin{array}{r} 308,840.00 \\ \times 0.040 \\ \hline 12,353.60 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	Preliminary state tax for the pay period	$\begin{array}{r} 12,353.60 \\ / 52 \\ \hline 237.57 \end{array}$
<b>6</b>	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 237.57 \\ - 37.57 \\ \hline 200.00 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
Kentucky*

**State Withholding Tax Regular Wages Only  
Annualized Method Calculation Example with Period-to-Date Wages**

This calculation example is based on employee claiming four exemptions. For this example, regular wages are \$500 and period-to-date wages are \$450.

<b>Kentucky Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-To-Date Wages</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
<b>2</b>	Multiply total gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
<b>3</b>	Subtract the standard deduction.  All filers: <span style="float: right;">3,160.00</span>	Annual taxable wages	$\begin{array}{r} 49,400.00 \\ - \quad 3,160.00 \\ \hline 46,240.00 \end{array}$
<b>4</b>	Multiply the annual taxable wages by the state tax rate of 4%.	Gross annual state tax	$\begin{array}{r} 46,240.00 \\ \times \quad 0.040 \\ \hline 1,849.60 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	Total amount of state tax for the multiple pays within the pay period	$\begin{array}{r} 1,849.60 \\ / \quad 52 \\ \hline 35.57 \end{array}$
<b>6</b>	Subtract the period-to-date tax amount.	State tax for the additional pay within the pay period	$\begin{array}{r} 35.57 \\ - \quad 15.57 \\ \hline 20.00 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
Kentucky*

## State Unemployment Insurance (SUI) Summary

Kentucky State Unemployment Insurance (SUI) Summary		
<b>Wage Base</b>	11,400.00	
<b>Rates</b>	<b>Minimum employer</b>	0.225% <sup>1</sup>
	<b>Maximum employer</b>	8.925% <sup>1</sup>
	<b>New employer</b>	Varies based on industry <sup>1</sup>
	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

1. Employers are also liable for Service Capacity Upgrade Fund. See Kentucky State Service Capacity Upgrade Fund.

**Vertex Payroll Tax Calculation Guide for the United States  
Kentucky**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Kentucky**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810  
2. Exempt up to a limit of \$5,250

3. This plan is referring to nonqualified stock options.

## State Unemployment Tax Service Capacity Upgrade Fund Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI2ER in the parameter pTaxID.

Kentucky State Unemployment Tax Service Capacity Upgrade Fund Summary		
<b>Wage Base</b>	11,400.00	
<b>Rates</b>	<b>Employer</b> 0.075%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>Self Adjust</li> <li>No Self Adjust (default)</li> <li>Self Adjust at Maximum</li> <li>Quarterly Self Adjust</li> <li>Quarterly Self Adjust at Maximum</li> <li>Semiannual Self Adjust</li> <li>Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-tax Deductions</b>	These deductions follow Kentucky State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Kentucky SUI. See the state's SUI summary for details.	

## State Disability Insurance (SDI) Summary

Kentucky State Disability Insurance (SDI) Summary			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## Local Withholding Tax Summary

Kentucky Local Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in a calendar year	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	All Pay Types	Flat Rate (default)
<b>Reciprocity</b>	Withholding of applicable city and county local tax is required for all employees working in a taxing jurisdiction. (In many cases, both city and county tax will apply. In some cases, only city tax is applicable. Please see the jurisdictions in the detailed listing.) Withholding of local taxes is not required for Kentucky residents working in other states. Withholding of school district tax is only required for employees who reside and work in a taxing school district jurisdiction.	
<b>Valid Filing Statuses</b>	Not applicable	



**Vertex Payroll Tax Calculation Guide for the United States  
Kentucky**

## Local Withholding Tax Summary

Jurisdictions with pre-tax deduction taxability rules that differ from those listed in this chart are identified on the Local Withholding Tax Rate Table.

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Kentucky**

## Local Withholding Tax Summary

Jurisdictions with pre-tax deduction taxability rules that differ from those listed in this chart are identified on the Local Withholding Tax Rate Table.

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt	Qualified Parking	Exempt
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable		
Group Term Life in excess of \$50,000 <sup>2</sup>	Taxable	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>1</sup>	Taxable
		Vanpool and Transit Passes	Exempt
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. This plan is referring to nonqualified stock options.

## Local Withholding Tax Calculation Example

Local Withholding Tax Calculation Example			
Step	Action	Result	Example
1	Multiply gross wages per pay period by the tax rate for the applicable county and/or city using the tax rate table.	Local tax for the pay period	$\begin{array}{r} 1,000.00 \\ \times \quad 0.005 \\ \hline 5.00 \end{array}$

**Vertex Payroll Tax Calculation Guide for the United States  
Kentucky**

**Local Withholding Tax Rate Table**

General Notes include Pre-Tax Deductions and Alternate Compensation (if different from Local Withholding Tax Summary).

Kentucky Local Withholding Tax Rate Table				
Jurisdiction by Municipality/ School District Code	Occupational License Fee	Mental Health Tax	Maximum Tax	General Notes
Adair County	0.50%			
Adairville	1.50%			
Alexandria	1.50%		2,529.00	
Allen County	1.00%			
Ashland (Boyd Co.)	2.00%			When an employee works in this city, the county tax is eliminated.
Auburn	1.50%			
Augusta	1.30%			
Ballard County	1.50%			
Bardstown	1.00%			
Bardwell	0.50%			
Bath County	2.00%			
Beattyville	1.00%			
Bellevue	2.50%			
Benton	0.60%			
Berea (Madison Co.)	2.00%			When an employee works in this city, the county tax is eliminated.
Boone County	0.80%	0.15%	601.78	For the Mental Health tax: <ul style="list-style-type: none"> <li>• Maximum amount is \$25.</li> <li>• 3rd Party LTD 125 and 3rd Party STD 125 Plans amounts are subject.</li> <li>• Agent LTD 125 and ER LTD 125 Plan amounts are taxable.</li> </ul> 3rd Party LTD 125 Plan and 3rd Party STD 125 Plan amounts are taxable.
Boone County SD/2	0.50%			Must reside and work in school district.
Bourbon County	0.75%			
Bowling Green	2.00%			When an employee works in this city, the county tax is eliminated. 3rd Party LTD 125 Plan and 3rd Party STD 125 Plan amounts are taxable.
Boyd County	1.00%			This county tax may be eliminated when an employee is working in a taxing city. Please refer to the city.
Boyle County	1.25%			

**Vertex Payroll Tax Calculation Guide for the United States  
Kentucky**

Kentucky Local Withholding Tax Rate Table				
Jurisdiction by Municipality/ School District Code	Occupational License Fee	Mental Health Tax	Maximum Tax	General Notes
Breathitt County	2.00%			
Bromley	1.00%			
Brooksville	1.75%		900.00	
Brownsville	1.00%			
Buckhorn	1.00%			
Burkesville	2.00%		750.00	
Butler County	1.00%			
Cadiz	1.90%			
Caldwell County	1.50%			
Calvert City	0.50%			
Camargo (Montgomery Co.)	2.00%			When an employee works in this city, the county tax is eliminated.
Campbell County General	0.90%		1,517.40	
Campbell County Mental Health	0.10%		168.60	
Campbell County Senior Citizen	0.05%		25.00	
Campbellsville (Taylor Co.)	1.00%			
Carlisle	1.00%			
Carroll County	1.50%		250,000.00	
Carter County	1.00%			
Catlettsburg (Boyd Co.)	1.50%			When an employee works in this city, the county tax is eliminated.
Cave City	2.00%			
Clark County	1.50%			This county tax may be eliminated when an employee is working in a taxing city. Please refer to the city.
Clarkson	1.20%			
Clay City (Powell Co.)	1.00%			
Clay County	1.00%			
Clinton	1.00%		400.00	
Clinton County	1.25%			
Coal Run Village	1.00%			When an employee works in this city, the county tax is eliminated.
Cold Spring	1.00%		1,686.00	
Columbia	1.00%			
Corbin	1.00%			

**Vertex Payroll Tax Calculation Guide for the United States  
Kentucky**

Kentucky Local Withholding Tax Rate Table				
Jurisdiction by Municipality/ School District Code	Occupational License Fee	Mental Health Tax	Maximum Tax	General Notes
Covington	2.45%		4,130.70	
Crab Orchard	1.00%			
Crescent Springs	1.00%			
Crestview Hills	1.15%		1,938.90	
Crittenden County	0.50%			
Cumberland County	1.25%		750.00	
Cumberland County SD/4	0.50%		500.00	Must reside and work in school district.
Cynthiana	1.50%			
Danville	1.90%			
Daviess County	1.00%			This county tax may be eliminated when an employee is working in a taxing city. Please refer to the city.
Dawson Springs	1.50%			
Dayton	2.50%			
Dry Ridge	1.25%			
Earlington	1.50%			
Eddyville	1.50%			
Edgewood	1.00%			
Edmonton	1.50%			
Elizabethtown	1.95%			
Elkhorn City (Pike Co.)	1.00%			When an employee works in this city, the county tax is eliminated.
Elkton	2.00%			
Elliot County	1.00%			
Elsmere	1.25%			
Eminence	0.75%			
Erlanger	1.50%			
Estill County	2.00%			
Fayette County SD/5	0.50%			Must reside and work in school district.
Flemingsburg	1.00%			
Florence	2.00%		3,372.00	
Fort Mitchell	1.25%			
Fort Thomas	1.25%			
Fort Wright	0.99%		1,669.14	
Frankfort (Franklin Co.)	1.95%			When an employee works in this city, the county tax is eliminated.
Franklin	1.00%			

**Vertex Payroll Tax Calculation Guide for the United States  
Kentucky**

<b>Kentucky Local Withholding Tax Rate Table</b>				
<b>Jurisdiction by Municipality/ School District Code</b>	<b>Occupational License Fee</b>	<b>Mental Health Tax</b>	<b>Maximum Tax</b>	<b>General Notes</b>
Franklin County	1.00%			This county tax may be eliminated when an employee is working in a taxing city. Please refer to the city.
Fulton	2.00%			
Gallatin County	1.00%			
Gamaliel	1.00%			
Garrard County	2.00%			
Georgetown	1.00%			
Glasgow	1.75%			
Grand Rivers	1.00%			
Grant County	1.50%			
Graves County	1.00%			This county tax may be eliminated when an employee is working in a taxing city. Please refer to the city.
Grayson	1.00%			
Grayson County	0.50%			
Greensburg	1.50%			
Greenup	1.00%			
Guthrie	2.00%		2,500.00	
Hancock County	1.60%			
Hanson	1.50%			
Hardin County Industrial District	1.00%			To calculate this tax, pass the enumerated type eVprtTaxIDCntySpec1EE in the parameter pTaxID.
Harrison County	1.50%			
Harrodsburg	1.50%			
Hart County	0.80%			
Hartford	1.00%			
Hazard	1.25%			
Hebron Estates	1.00%			
Henderson (Henderson Co.)	1.65%			When an employee works in this city, the county tax is eliminated.
Henderson County	1.00%			This county tax may be eliminated when an employee is working in a taxing city. Please refer to the city.
Hickman	1.75%		750.00	
Hickman County	1.00%		750.00	
Highland Heights	1.00%		1,686.00	
Hillview	1.80%			

**Vertex Payroll Tax Calculation Guide for the United States  
Kentucky**

Kentucky Local Withholding Tax Rate Table				
Jurisdiction by Municipality/ School District Code	Occupational License Fee	Mental Health Tax	Maximum Tax	General Notes
Hodgenville	1.00%			
Hopkins County	0.50%		2,500.00	
Hopkinsville	1.95%			
Horse Cave	1.00%			
Independence	1.25%			
Jackson	2.00%		3,372.00	
Jackson County	1.85%			
Jamestown	1.00%			
Jefferson County	1.45%			This county tax may be eliminated when an employee is working in a taxing city. Please refer to the city.
Jefferson County SD/6	0.75%			Must reside and work in school district.
Jeffersontown	1.00%			
Jeffersonville (Montgomery Co.)	2.00%			When an employee works in this city, the county tax is eliminated.
Jenkins	1.50%			
Jessamine County	1.00%			
Johnson County	0.50%			
Junction City	1.00%			
Kenton County	0.6997%		1,179.69	
Knox County	1.00%			This county tax may be eliminated when an employee is working in a taxing city. Please refer to the city.
Kuttawa	1.50%			
La Grange	1.00%			
Lakeside Park	1.00%			
Lancaster	0.50%			
Laurel County	1.00%			
Lebanon	1.00%			
Lebanon Junction	1.50%			
Leitchfield	1.20%			
Leslie County	1.00%			
Lewisburg	1.50%			
Lexington	2.25%			
Lincoln County	1.00%			
Livingston County	1.00%			
Logan County	0.75%			



**Vertex Payroll Tax Calculation Guide for the United States  
Kentucky**

Kentucky Local Withholding Tax Rate Table				
Jurisdiction by Municipality/ School District Code	Occupational License Fee	Mental Health Tax	Maximum Tax	General Notes
Louisville (Jefferson Co.)	1.45%			When an employee works in this city, the county tax is eliminated.
Ludlow	2.00%			
Lyndon	1.00%			
Madison County	1.00%			This county tax may be eliminated when an employee is working in a taxing city. Please refer to the city.
Madisonville	2.50%			
Magoffin County	1.00%			
Mason County	1.00%			
Marion	0.75%			
Marion County	1.00%			
Marshall County	1.00%			
Marshall County SD/3	0.50%			Must reside and work in school district.
Martin	1.30%			
Martin County	2.00%			
Mayfield (Graves Co.)	1.90%			When an employee works in this city, the county tax is eliminated.
Maysville	1.99%			
McCracken County	1.00%			This county tax may be eliminated when an employee is working in a taxing city. Please refer to the city.
McCreary County	1.50%			
McKee	1.00%			
McLean County	1.00%		750.00	
Menifee County	1.25%			
Mercer County	1.00%			
Metcalfe County	1.00%			
Middlesboro	2.45%			
Middletown	1.00%			
Midway	2.00%			
Millersburg (Bourbon Co.)	1.00%			
Monroe County	1.00%			
Montgomery County	2.00%			This county tax may be eliminated when an employee is working in a taxing city. Please refer to the city.

**Vertex Payroll Tax Calculation Guide for the United States  
Kentucky**

Kentucky Local Withholding Tax Rate Table				
Jurisdiction by Municipality/ School District Code	Occupational License Fee	Mental Health Tax	Maximum Tax	General Notes
Morehead	1.50%			
Morgan County	1.50%			
Morgantown	2.00%			
Mt. Olivet	2.00%			
Mt. Sterling (Montgomery Co.)	2.00%			When an employee works in this city, the county tax is eliminated.
Mt. Vernon	1.00%			
Mt. Washington	1.00%			
Muldraugh	1.75%			
Munfordville (Hart Co.)	0.75%			
Murray	1.00%			
Nelson County	0.50%		75.00	
Newport	2.50%		4,215.00	
Nicholas County	1.00%			
Nicholasville	1.50%			
Nortonville	1.50%			
Oak Grove	1.50%			
Ohio County	1.25%			
Olive Hill	2.00%			
Owensboro	1.78%			When an employee works in this city, the county tax is eliminated.
Owenton	1.50%			
Paducah (McCracken Co.)	2.00%			When an employee works in this city, the county tax is eliminated.
Paintsville	1.50%			
Paris	1.50%			
Park City	2.00%			
Park Hills	1.50%			
Pendleton County	1.00%			
Perry County	1.00%			
Perryville	1.50%			
Pike County	1.00%			This county tax may be eliminated when an employee is working in a taxing city. Please refer to the city.
Pikeville (Pike Co.)	2.00%			When an employee works in this city, the county tax is eliminated.

**Vertex Payroll Tax Calculation Guide for the United States  
Kentucky**

Kentucky Local Withholding Tax Rate Table				
Jurisdiction by Municipality/ School District Code	Occupational License Fee	Mental Health Tax	Maximum Tax	General Notes
Pineville	1.50%			
Pioneer Village	1.50%			
Powell County	1.25%			
Prestonsburg	1.50%			
Princeton	1.50%			
Pulaski County	1.00%			The county rate for anyone who works in Somerset is .8%.
Raceland	1.00%			
Radcliff	2.25%			
Richmond (Madison Co.)	2.00%			When an employee works in this city, the county tax is eliminated.
Robertson County	1.50%			
Rockcastle County	1.50%			
Rowan County	1.50%			
Russell	1.50%			
Russell County	1.00%		4,000.00	
Russell Springs	1.00%			
Russellville	2.00%			
Ryland Heights	1.00%			
Salyersville	1.00%			
Scott County	1.00%			
Scott County SD/7	0.50%			Must reside and work in school district.
Scottsville	1.50%			
Shelby County	1.00%			This county tax may be eliminated when an employee is working in a taxing city. Please refer to the city.
Shelbyville (Shelby Co.)	1.50%			When an employee works in this city, the county tax is eliminated.
Shepherdsville	2.00%			
Shively	2.00%			
Silver Grove	1.50%			
Simpson County	1.00%			Tips are excluded from gross income.
Simpsonville	0.50%			
Somerset	0.60%			
Southgate	2.50%			

**Vertex Payroll Tax Calculation Guide for the United States  
Kentucky**

Kentucky Local Withholding Tax Rate Table				
Jurisdiction by Municipality/ School District Code	Occupational License Fee	Mental Health Tax	Maximum Tax	General Notes
Smiths Grove (Warren Co.)	1.00%			When an employee works in this city, the county tax is eliminated.
Spencer County	0.80%			
Springfield	1.50%			
St. Matthews	0.75%			
Stanford	1.15%			
Stanton	1.00%			
Taylor County	1.00%			
Taylor Mill	2.00%			
Taylorsville	0.75%			
Todd County	1.00%			
Tompkinsville	1.75%			
Union	2.00%		3,372.00	
Union County	0.50%			
Vanceburg	1.00%			
Versailles	1.50%			
Villa Hills	1.50%			
Vine Grove	2.00%			
Warren County	1.00%			This county tax may be eliminated when an employee is working in a taxing city. Please refer to the city.
Warren County SD/1	0.50%			Must reside and work in school district.
Warsaw	1.75%		2,950.50	
Washington County	0.75%			
Wayne County	0.90%			
West Buechel	1.50%		50,000.00	
West Liberty	1.00%			
West Point	1.00%			
Whitesburg	1.50%			
Whitley County	1.00%			
Wilder	2.25%		3,793.50	
Williamstown	1.50%			
Wilmore	2.00%			
Winchester (Clark Co.)	2.00%			When an employee works in this city, the county tax is eliminated.
Wolfe County	1.25%			
Woodford County	1.50%			
Wurtland	1.00%			

# **Louisiana Table of Contents**

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	7
Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	9
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	11
State Withholding Tax Rate Tables	13
State Withholding Tax Credit Tables	14
State Unemployment Insurance (SUI) Summary	15
State Disability Insurance (SDI) Summary	18
Local Withholding Tax Summary	19

**Vertex Payroll Tax Calculation Guide for the United States  
Louisiana**

## State Withholding Tax Summary

Louisiana State Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	Concurrent Aggregation (default)
	Supplemental Only	Previous Aggregation (default)
<b>Reciprocity</b>	<ul style="list-style-type: none"> <li>No reciprocity agreements are currently in effect. However, Louisiana does not require withholding from Louisiana residents working in other states that collect withholding tax.</li> <li>Louisiana withholding is required from Louisiana residents working in other states that do not collect withholding tax.</li> <li>When Non-residency Certificate (pNRCertif) is set to false and Louisiana residents work in a state that requires state tax to be withheld, then the Louisiana withholding will be reduced by work state withholding.</li> <li>Louisiana withholding is required from non-residents working in Louisiana.</li> </ul>	
<b>Jurisdiction Interaction Treatment</b>	Eliminate the resident tax if the work tax > 0. Accumulate wages only if tax is withheld. <i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 5.</i>	
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>Single</li> <li>Married</li> </ul> Note: Filing status does not affect tax calculation.	
<b>Personal Exemption<sup>1</sup></b>	Self: 4,500.00 Spouse: 4,500.00	
<b>Dependency Credit<sup>2</sup></b>	Per Dependent: 1,000.00 (dependents are other than employee and spouse)	

1. Primary Exemption (can only be 0, 1, or 2; Line 6 of Form L-4, *Employee Withholding Exemption Certificate*).

2. Secondary Exemption (can be 0 or greater; Line 7 of Form L-4, *Employee Withholding Exemption Certificate*).

**Vertex Payroll Tax Calculation Guide for the United States  
Louisiana**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Louisiana**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315



## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on employee claiming two exemptions and two dependents.

<b>Louisiana State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Compute the gross annual state tax using the tax rate table.  Claiming two or more exemptions: Line 3	Gross annual state tax	$\begin{array}{r} 52,000.00 \\ - \quad 25,000.00 \\ \hline 27,000.00 \\ \times \quad 0.0350 \\ \hline 945.00 \\ + \quad 462.50 \\ \hline 1,407.50 \end{array}$
<b>3</b>	Compute the personal exemption and dependency credit amount.	Personal exemption and dependency credit	$\begin{array}{r} 4,500.00 \\ \times \quad 2 \\ \hline 9,000.00 \\ \\ 1,000.00 \\ \times \quad 2.00 \\ \hline 2,000.00 \\ \\ 9,000.00 \\ + \quad 2,000.00 \\ \hline 11,000.00 \end{array}$
<b>4</b>	Based on the personal exemption and dependency credit amount from Step 3, compute the tax credit amount using the tax credit table.  Claiming two or more exemptions: Line 1	Tax credit amount	$\begin{array}{r} 11,000.00 \\ - \quad 0.00 \\ \hline 11,000.00 \\ \times \quad 0.0185 \\ \hline 203.50 \\ + \quad 0.00 \\ \hline 203.50 \end{array}$

**Vertex Payroll Tax Calculation Guide for the United States  
Louisiana**

<b>Louisiana State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>5</b>	Subtract the tax credit amount from gross annual state tax.	Annual state tax	$\begin{array}{r} 1,407.50 \\ - \quad 203.50 \\ \hline 1,204.00 \end{array}$
<b>6</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 1,204.00 \\ / \quad 52 \\ \hline 23.15 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on employee claiming two exemptions and two dependents.

<b>Louisiana State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Compute the gross annual state tax using the tax rate table.  Claiming two or more exemptions: Line 3	Gross annual state tax	$\begin{array}{r} 312,000.00 \\ - \quad 100,000.00 \\ \hline 212,000.00 \\ \times \quad 0.0425 \\ \hline 9,010.00 \\ + \quad 3,087.50 \\ \hline 12,097.50 \end{array}$
<b>4</b>	Compute the personal exemption and dependency credit amount.	Personal exemption and dependency credit	$\begin{array}{r} 4,500.00 \\ \times \quad 2 \\ \hline 9,000.00 \\ \\ 1,000.00 \\ \times \quad 2.00 \\ \hline 2,000.00 \\ \\ 9,000.00 \\ + \quad 2,000.00 \\ \hline 11,000.00 \end{array}$
<b>5</b>	Based on the personal exemption and dependency credit amount from Step 4, compute the tax credit amount using the tax credit table.  Claiming two or more exemptions: Line 1	Tax credit amount	$\begin{array}{r} 11,000.00 \\ - \quad 0.00 \\ \hline 11,000.00 \\ \times \quad 0.0185 \\ \hline 203.50 \\ + \quad 0.00 \\ \hline 203.50 \end{array}$

**Vertex Payroll Tax Calculation Guide for the United States  
Louisiana**

<b>Louisiana State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>6</b>	Subtract the tax credit amount from gross annual state tax.	Annual state tax	$\begin{array}{r} 12,097.50 \\ - \quad 203.50 \\ \hline 11,894.00 \end{array}$
<b>7</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 11,894.00 \\ / \quad 52 \\ \hline 228.73 \end{array}$

## Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on employee claiming two exemptions and two dependents.

<b>Louisiana Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Compute the gross annual state tax using the tax rate table.  Claiming two or more exemptions: Line 3	Gross annual state tax	$\begin{array}{r} 312,000.00 \\ - \quad 100,000.00 \\ \hline 212,000.00 \\ \times \quad 0.0425 \\ \hline 9,010.00 \\ + \quad 3,087.50 \\ \hline 12,097.50 \end{array}$
<b>4</b>	Compute the personal exemption and dependency credit amount.	Personal exemption and dependency credit	$\begin{array}{r} 4,500.00 \\ \times \quad 2 \\ \hline 9,000.00 \\ \\ 1,000.00 \\ \times \quad 2.00 \\ \hline 2,000.00 \\ \\ 9,000.00 \\ + \quad 2,000.00 \\ \hline 11,000.00 \end{array}$
<b>5</b>	Based on the personal exemption and dependency credit amount from Step 4, compute the tax credit amount using the tax credit table.  Claiming two or more exemptions: Line 1	Tax credit amount	$\begin{array}{r} 11,000.00 \\ - \quad 0.00 \\ \hline 11,000.00 \\ \times \quad 0.0185 \\ \hline 203.50 \\ + \quad 0.00 \\ \hline 203.50 \end{array}$

**Vertex Payroll Tax Calculation Guide for the United States  
Louisiana**

<b>Louisiana Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>6</b>	Subtract the tax credit amount from gross annual state tax.	Annual state tax	$\begin{array}{r} 12,097.50 \\ - \quad 203.50 \\ \hline 11,894.00 \end{array}$
<b>7</b>	Divide the annual state tax by the annual number of pay periods.	Preliminary state tax for the pay period	$\begin{array}{r} 11,894.00 \\ / \quad 52 \\ \hline 228.73 \end{array}$
<b>8</b>	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 228.73 \\ - \quad 23.15 \\ \hline 205.58 \end{array}$

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on employee claiming two exemptions and two dependents.  
For this example, regular wages are \$500 and period-to-date wages are \$450.

Louisiana Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages			
Step	Action	Result	Example
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	$  \begin{array}{r}  450.00 \\  + \quad 500.00 \\  \hline  950.00  \end{array}  $
<b>2</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$  \begin{array}{r}  950.00 \\  \times \quad 52 \\  \hline  49,400.00  \end{array}  $
<b>3</b>	Compute the gross annual state tax using the tax rate table.  Claiming two or more exemptions: Line 2	Gross annual state tax	$  \begin{array}{r}  49,400.00 \\  - \quad 25,000.00 \\  \hline  24,400.00 \\  \times \quad 0.0350 \\  \hline  854.00 \\  + \quad 462.50 \\  \hline  1,316.50  \end{array}  $
<b>4</b>	Compute the personal exemption and dependency credit amount.	Personal exemption and dependency credit	$  \begin{array}{r}  4,500.00 \\  \times \quad 2 \\  \hline  9,000.00 \\  \\  1,000.00 \\  \times \quad 2.00 \\  \hline  2,000.00 \\  \\  9,000.00 \\  + \quad 2,000.00 \\  \hline  11,000.00  \end{array}  $

**Vertex Payroll Tax Calculation Guide for the United States  
Louisiana**

<b>Louisiana Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>5</b>	Based on the personal exemption and dependency credit amount from Step 4, compute the tax credit amount using the tax credit table.  Claiming two or more exemptions: Line 1	Tax credit amount	11,000.00 -           0.00 ----- 11,000.00 x           0.0185 ----- 203.50 +           0.00 ----- 203.50
<b>6</b>	Subtract the tax credit amount from gross annual state tax.	Annual state tax	1,316.50 -           203.50 ----- 1,113.00
<b>7</b>	Divide the annual state tax by the annual number of pay periods.	Total amount of state tax for the multiple pays within the pay period	1,113.00 /           52 ----- 21.40
<b>8</b>	Subtract the period-to-date tax amount.	State tax for the additional pay within the pay period	21.40 -           4.41 ----- 16.99



*Vertex Payroll Tax Calculation Guide for the United States  
Louisiana*

## State Withholding Tax Rate Tables

Claiming Zero or One Exemption					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	12,500.00		1.85%	
2		50,000.00	231.25	3.50%	12,500.00
3	Over	50,000.00	1,543.75	4.25%	50,000.00

Claiming Two Exemptions					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	25,000.00		1.85%	
2		100,000.00	462.50	3.50%	25,000.00
3	Over	100,000.00	3,087.50	4.25%	100,000.00

*Vertex Payroll Tax Calculation Guide for the United States  
Louisiana*

## State Withholding Tax Credit Tables

Claiming Zero or One Exemption					
Line	Personal exemptions and dependency credit		Tax is		Of the excess over
			Amount	+ %	
1	Not over	12,500.00		1.85%	
2	Over	12,500.00	231.25	3.50%	12,500.00

Claiming Two Exemptions					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	25,000.00		1.85%	0.00
2	Over	25,000.00	462.50	3.50%	25,000.00

## State Unemployment Insurance (SUI) Summary

Louisiana State Unemployment Insurance (SUI) Summary		
<b>Wage Base</b>	7,700.00	
<b>Rates</b>	<b>Minimum employer</b>	0.09%
	<b>Maximum employer</b>	6.2%
	<b>New employer</b>	Varies based on industry
	<b>Employee</b>	Not applicable
	<b>Pay Type</b>	<b>Calculation Methods</b>
<b>Calculation Methods</b>	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

**Vertex Payroll Tax Calculation Guide for the United States  
Louisiana**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Louisiana**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>1</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>4</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250

4. Exempt up to a monthly limit of \$315

2. Exempt up to a monthly limit of \$315

3. This plan is referring to nonqualified stock options.

## **State Disability Insurance (SDI) Summary**

<b>Louisiana State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>Louisiana Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local withholding tax

# **Maine Table of Contents**

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	7
State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	9
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	11
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	12
State Withholding Tax Rate Tables	14
State Unemployment Insurance (SUI) Summary	15
State Unemployment Tax Competitive Skills Scholarship Fund Summary	18
State Unemployment Tax Unemployment Program Administrative Fund Summary	19
State Disability Insurance (SDI) Summary	20
Local Withholding Tax Summary	21



## State Withholding Tax Summary

Maine State Withholding Tax Summary			
<b>Basis of tax</b>	Gross income earned in the calendar year.		
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>	
	Regular Only	Annualized (default)	
	Regular and Supplemental	<ul style="list-style-type: none"> <li>• Concurrent Aggregation (default)</li> <li>• Flat Rate Combined</li> </ul>	
	Supplemental Only	<ul style="list-style-type: none"> <li>• Previous Aggregation</li> <li>• Flat Rate (default)</li> </ul>	
<b>Reciprocity</b>	No reciprocity agreements are currently in effect. However, Maine allows a credit for taxes paid elsewhere. For Maine residents working in other states, withhold for Maine the amount by which Maine tax exceeds the tax of the state of employment. Maine withholding is required from non-residents working in Maine.		
<b>Jurisdiction Interaction Treatment</b>	Credit the resident state by the amount of work tax withheld. Always accumulate wages. <i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 2.</i>		
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>• Married</li> <li>• Single/Head of Household</li> </ul>		
<b>Withholding allowance</b>	Per allowance 5,000.00		
<b>Standard Deduction</b>	The standard deduction is determined by the annual gross wages as follows:		
	<b>If the taxpayer is...</b>	<b>And the annual gross wages are...</b>	
	Single	\$97,150 or less	\$11,750
		Between \$97,150 and \$172,150	Calculated <sup>1</sup>
		Over \$172,150	\$0
	Married	\$194,300 or less	\$26,350
		Between \$194,300 and \$344,300	Calculated <sup>2</sup>
Over \$344,300		\$0	

1. Single taxpayers:

$$\text{Standard deduction} = 11,750.00 * (172,150.00 - \text{Annual Gross Wages}) / 75,000.00$$

2. Married taxpayers:

$$\text{Standard deduction} = 26,350.00 * (344,300.00 - \text{Annual Gross Wages}) / 150,000.00$$

**Vertex Payroll Tax Calculation Guide for the United States  
Maine**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Maine**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married claiming four allowances.

<b>Maine State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
Step	Action	Result	Example
1	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	1,000.00 * <u>52</u> 52,000.00
2	Subtract the withholding allowance amount.  5,000.00 per allowance	Annual taxable wages	52,000.00 - <u>20,000.00</u> 32,000.00
3	Using the annual gross, determine the standard deduction amount.  Married maximum: 26,350.00	Standard deduction	52,000.00  has a standard deduction of  26,350.00
4	Using the annual taxable wages, subtract the standard deduction.	Total taxable wages	32,000.00 - <u>26,350.00</u> 5,650.00
5	Compute the annual state tax using the tax rate table.  Married: Line 2	Annual state tax	5,650.00 - <u>0.00</u> 5,650.00 * <u>0.0580</u> 327.70 + <u>0.00</u> 327.70
6	Divide the annual tax by the annual number of pay periods.	State tax for the pay period	327.70 / <u>52</u> 6.30
7	Round the state tax to the nearest dollar.	Rounded state tax for the pay period	6.00

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married claiming four allowances.

<b>Maine State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ * \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the withholding allowance amount.  5,000.00 per allowance	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 20,000.00 \\ \hline 292,000.00 \end{array}$
<b>4</b>	Using the annual gross, determine the standard deduction amount.  Married maximum: 26,350.00	Standard deduction	$\begin{array}{r} 312,000.00 \\ \text{has a standard} \\ \text{deduction of} \\ \\ 5,673.00 \end{array}$
<b>5</b>	Using the annual taxable wages, subtract the standard deduction.	Total taxable wages	$\begin{array}{r} 292,000.00 \\ - \quad 5,673.00 \\ \hline 286,327.00 \end{array}$
<b>6</b>	Compute the annual state tax using the tax rate table.  Married: Line 4	Annual state tax	$\begin{array}{r} 286,327.00 \\ - \quad 123,250.00 \\ \hline 163,077.00 \\ * \quad 0.0715 \\ \hline 11,660.01 \\ + \quad 7,825.00 \\ \hline 19,485.01 \end{array}$
<b>7</b>	Divide the annual tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 19,485.01 \\ / \quad 52 \\ \hline 374.71 \end{array}$
<b>8</b>	Round the state tax to the nearest dollar.	Rounded state tax for the pay period	375.00

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on filing status of Married claiming four allowances.

Maine State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example										
Step	Action	Result	Example							
<b>Regular Wages</b>										
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	<table style="margin-left: auto; margin-right: 0;"> <tr><td style="text-align: right;">1,000.00</td></tr> <tr><td style="text-align: right;">*       52</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">52,000.00</td></tr> </table>	1,000.00	*       52	52,000.00				
1,000.00										
*       52										
52,000.00										
<b>2</b>	Subtract the withholding allowance amount.  5,000.00 per allowance	Annual taxable wages	<table style="margin-left: auto; margin-right: 0;"> <tr><td style="text-align: right;">52,000.00</td></tr> <tr><td style="text-align: right;">-       20,000.00</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">32,000.00</td></tr> </table>	52,000.00	-       20,000.00	32,000.00				
52,000.00										
-       20,000.00										
32,000.00										
<b>3</b>	Using the annual gross, determine the standard deduction amount.  Married maximum: 26,350.00	Standard deduction phase out	<table style="margin-left: auto; margin-right: 0;"> <tr><td style="text-align: right;">52,000.00</td></tr> <tr><td style="text-align: center;">has a standard deduction of</td></tr> <tr><td style="text-align: right;">26,350.00</td></tr> </table>	52,000.00	has a standard deduction of	26,350.00				
52,000.00										
has a standard deduction of										
26,350.00										
<b>4</b>	Using the annual taxable wages, subtract the standard deduction.	Total taxable wages	<table style="margin-left: auto; margin-right: 0;"> <tr><td style="text-align: right;">32,000.00</td></tr> <tr><td style="text-align: right;">-       26,350.00</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">5,650.00</td></tr> </table>	32,000.00	-       26,350.00	5,650.00				
32,000.00										
-       26,350.00										
5,650.00										
<b>5</b>	Compute the annual state tax using the tax rate table.  Married: Line 2	Annual state tax	<table style="margin-left: auto; margin-right: 0;"> <tr><td style="text-align: right;">5,650.00</td></tr> <tr><td style="text-align: right;">-       0.00</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">5,650.00</td></tr> <tr><td style="text-align: right;">*       0.058</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">327.70</td></tr> <tr><td style="text-align: right;">+       0.00</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">327.70</td></tr> </table>	5,650.00	-       0.00	5,650.00	*       0.058	327.70	+       0.00	327.70
5,650.00										
-       0.00										
5,650.00										
*       0.058										
327.70										
+       0.00										
327.70										
<b>6</b>	Divide the annual state tax by the annual number of pay periods.	State tax on regular wages for the pay period	<table style="margin-left: auto; margin-right: 0;"> <tr><td style="text-align: right;">327.70</td></tr> <tr><td style="text-align: right;">/       52</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">6.30</td></tr> </table>	327.70	/       52	6.30				
327.70										
/       52										
6.30										
<b>7</b>	Round the state tax to the nearest dollar.	Rounded state tax on regular wages for the pay period	6.00							

**Vertex Payroll Tax Calculation Guide for the United States  
Maine**

<b>Maine State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>Supplemental Wages</b>			
<b>8</b>	Multiply supplemental wages by the state supplemental tax rate of 5%.	State tax on supplemental wages for the pay period	5,000.00 *       0.05 ----- 250.00
<b>9</b>	Round the state tax to the nearest dollar.	Rounded state tax on supplemental wages for the pay period	250.00
<b>10</b>	Add the tax on regular wages and the tax on supplemental wages.	Rounded total state tax for the pay period	6.00 +       250.00 ----- 256.00

## State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Married claiming four allowances.

<b>Maine Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ * \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the withholding allowance amount.  5,000.00 per allowance	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 20,000.00 \\ \hline 292,000.00 \end{array}$
<b>4</b>	Using the annual gross, determine the standard deduction amount.  Married maximum: 26,350.00	Standard deduction	$\begin{array}{r} 312,000.00 \\ \text{has a standard deduction of} \\ 5,673.00 \end{array}$
<b>5</b>	Using the annual taxable wages, subtract the standard deduction.	Total taxable wages	$\begin{array}{r} 292,000.00 \\ - \quad 5,673.00 \\ \hline 286,327.00 \end{array}$
<b>6</b>	Compute the annual state tax using the tax rate table.  Married: Line 4	Annual state tax	$\begin{array}{r} 286,327.00 \\ - \quad 123,250.00 \\ \hline 163,077.00 \\ * \quad 0.0715 \\ \hline 11,660.01 \\ + \quad 7,825.00 \\ \hline 19,485.01 \end{array}$



**Vertex Payroll Tax Calculation Guide for the United States  
Maine**

<b>Maine Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>7</b>	Divide the annual tax by the annual number of pay periods.	Preliminary state tax for the pay period	$\begin{array}{r} 19,485.01 \\ / \quad \quad \quad 52 \\ \hline 374.71 \end{array}$
<b>8</b>	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 374.71 \\ - \quad \quad \quad 6.00 \\ \hline 368.71 \end{array}$
<b>9</b>	Round the state tax to the nearest dollar.	Rounded state tax for the pay period	369.00

## State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example

<b>Maine State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 5%.	State tax for the pay period	$\begin{array}{r} 5,000.00 \\ * \quad 0.05 \\ \hline 250.00 \end{array}$
<b>2</b>	Round the state tax to the nearest dollar.	Rounded state tax for the pay period	250.00

## State Withholding Tax Regular Wages Only

### Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married claiming four allowances. For this example, regular wages are \$500 and period-to-date wages are \$450.

Maine Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages			
Step	Action	Result	Example
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	<div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="margin-right: 5px;">+</div> <div style="text-align: right;">                     450.00  <u>500.00</u>                      950.00                 </div> </div>
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	<div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="margin-right: 5px;">*</div> <div style="text-align: right;">                     950.00  <u>52</u>                      49,400.00                 </div> </div>
<b>3</b>	Subtract the withholding allowance amount.  5,000.00 per allowance	Annual taxable wages	<div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="margin-right: 5px;">-</div> <div style="text-align: right;">                     49,400.00  <u>20,000.00</u>                      29,400.00                 </div> </div>
<b>4</b>	Using the annual gross, determine the standard deduction.  Married maximum: 26,350.00	Standard deduction	<div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="margin-right: 5px;">-</div> <div style="text-align: right;">                     49,400.00                       has a standard deduction of   <u>26,350.00</u> </div> </div>
<b>5</b>	Using the annual taxable wages, subtract the standard deduction.	Total taxable wages	<div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="margin-right: 5px;">-</div> <div style="text-align: right;">                     29,400.00  <u>26,350.00</u>                      3,050.00                 </div> </div>
<b>6</b>	Compute the annual state tax using the tax rate table.  Married: Line 2	Annual state tax	<div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="margin-right: 5px;">-</div> <div style="text-align: right;">                     3,050.00  <u>0.00</u>                      3,050.00                       *  <u>0.0580</u>                      176.90                       +  <u>0.00</u>                      176.90                 </div> </div>

**Vertex Payroll Tax Calculation Guide for the United States  
Maine**

<b>Maine Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>7</b>	Divide the annual tax by the annual number of pay periods.	Total amount of state tax for the multiple pays within the pay period	$\begin{array}{r} 176.90 \\ / \quad 52 \\ \hline 3.40 \end{array}$
<b>8</b>	Subtract the period-to-date tax amount.	State tax for the additional pay within the pay period	$\begin{array}{r} 3.40 \\ - \quad 0.00 \\ \hline 3.40 \end{array}$
<b>9</b>	Round the state tax to the nearest dollar.	Rounded state tax for the additional pay within the pay period	3.00

*Vertex Payroll Tax Calculation Guide for the United States  
Maine*

## State Withholding Tax Rate Tables

<b>Single</b>					
<b>Line</b>	<b>If taxable wages are</b>		<b>Tax is</b>		<b>Of the excess over</b>
			<b>Amount</b>	<b>+ %</b>	
<b>1</b>	Not over	26,050.00		5.80%	
<b>2</b>		61,600.00	1,511.00	6.75%	26,050.00
<b>3</b>	Over	61,600.00	3,911.00	7.15%	61,600.00

<b>Married</b>					
<b>Line</b>	<b>If taxable wages are</b>		<b>Tax is</b>		<b>Of the excess over</b>
			<b>Amount</b>	<b>+ %</b>	
<b>1</b>	Not over	52,100.00		5.80%	
<b>2</b>		123,250.00	3,022.00	6.75%	52,100.00
<b>3</b>	Over	123,250.00	7,825.00	7.15%	123,250.00

## State Unemployment Insurance (SUI) Summary

Maine State Unemployment Insurance (SUI) Summary				
<b>Wage Base</b>	12,000.00			
<b>Rates</b>	<b>Minimum employer</b>	0% <sup>1,2</sup>	<b>Maximum employer</b>	5.75% <sup>1,2</sup>
	<b>New employer</b>	2.04% <sup>1,2</sup>	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>	
	All Pay Types		<ul style="list-style-type: none"> <li>Self Adjust</li> <li>No Self Adjust (default)</li> <li>Self Adjust at Maximum</li> <li>Quarterly Self Adjust</li> <li>Quarterly Self Adjust at Maximum</li> <li>Semiannual Self Adjust</li> <li>Semiannual Self Adjust at Maximum</li> </ul>	

1. Employers are also liable for the Competitive Skills Scholarship Fund. See Maine State Unemployment Tax Competitive Skills Scholarship Fund Summary.

2. Employers are also liable for the Unemployment Program Administrative Fund. See Maine State Unemployment Tax Unemployment Program Administrative Fund Summary.

**Vertex Payroll Tax Calculation Guide for the United States  
Maine**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Maine**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable	Severance Pay	Taxable
Golden Parachute	Taxable		
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>4</sup>	Exempt
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>5</sup>
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315



## State Unemployment Tax Competitive Skills Scholarship Fund Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI1ER in the parameter pTaxID.

Maine State Unemployment Tax Competitive Skills Scholarship Fund Summary		
<b>Wage Base</b>	12,000.00	
<b>Rates</b>	<b>Employer</b> 0.13%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-Tax Deductions</b>	These deductions follow Maine State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Maine SUI. See the state's SUI summary for details.	

## State Unemployment Tax Unemployment Program Administrative Fund Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI2ER in the parameter pTaxID.

Maine State Unemployment Tax Unemployment Program Administrative Fund Summary		
<b>Wage Base</b>	12,000.00	
<b>Rates</b>	<b>Employer</b> 0.15%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-Tax Deductions</b>	These deductions follow Maine State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Maine SUI. See the state's SUI summary for details.	

## **State Disability Insurance (SDI) Summary**

<b>Maine State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>Maine Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

# **Maryland Table of Contents**

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	8
State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	10
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	12
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	13
State Withholding Tax Rate Tables	15
State Withholding Tax Non-Resident Employees Tax Rate Tables and Residents Employed in Delaware Tax Rate Tables	16
State Unemployment Insurance (SUI) Summary	17
State Disability Insurance (SDI) Summary	20
Local Withholding Tax Summary	21
Local Withholding Tax Rate Tables	22

*Vertex Payroll Tax Calculation Guide for the United States  
Maryland*

## State Withholding Tax Summary

Maryland State Withholding Tax Summary											
<b>Basis of tax</b>	Gross income earned in the calendar year. Withholding methods incorporate combined state and local tax rates.										
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>									
	Regular Only	Annualized (default)									
	Regular and Supplemental	<ul style="list-style-type: none"> <li>• Concurrent Aggregation (default)</li> <li>• Flat Rate Combined</li> </ul>									
	Supplemental Only	<ul style="list-style-type: none"> <li>• Previous Aggregation</li> <li>• Flat Rate (default)</li> </ul>									
<b>Reciprocity</b>	<p>Maryland residents are taxed at a combined state and local tax rate, based on the employee’s residence jurisdiction. Maryland residents who are working and paying withholding taxes in Delaware or any other nonreciprocal state are taxed at a rate that includes local tax and credit for taxes paid to another state (see Maryland State Withholding Tax Residents Employed in Delaware/Nonreciprocal State Rate Table). The tax rate for non-residents of Maryland is the combination of the state tax rate plus the lowest tax rate levied by the counties (see Maryland State Withholding Tax Non-Resident Employee Tax Rate Table).</p> <p>Maryland withholding is required from Maryland residents regardless of the state of employment, and from non-residents working in Maryland who reside in states other than those listed below.</p> <ul style="list-style-type: none"> <li>• District of Columbia</li> <li>• Pennsylvania</li> <li>• Virginia</li> <li>• West Virginia</li> </ul> <p>The following table summarizes the reciprocity agreements in effect:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Residents of:</th> <th style="text-align: center;">Who Work In:</th> <th style="text-align: center;">Are Subject to this Tax Treatment:</th> </tr> </thead> <tbody> <tr> <td>The states listed above<sup>1</sup></td> <td style="text-align: center;">Maryland</td> <td style="text-align: center;">Exempt from Maryland withholding</td> </tr> <tr> <td style="text-align: center;">Maryland</td> <td style="text-align: center;">Any state listed above</td> <td style="text-align: center;">Exempt from withholding of the states listed above</td> </tr> </tbody> </table>		Residents of:	Who Work In:	Are Subject to this Tax Treatment:	The states listed above <sup>1</sup>	Maryland	Exempt from Maryland withholding	Maryland	Any state listed above	Exempt from withholding of the states listed above
Residents of:	Who Work In:	Are Subject to this Tax Treatment:									
The states listed above <sup>1</sup>	Maryland	Exempt from Maryland withholding									
Maryland	Any state listed above	Exempt from withholding of the states listed above									
<b>Jurisdiction Interaction Treatment</b>	<p>JIT 9 is used exclusively for MD state withholding to ensure that the proper tax table is used in the tax calculation.</p> <p>Maryland residents who are working and paying tax in Delaware or any other nonreciprocal state are taxed using the non-resident or residents employed in Delaware tax rate table. There are other tax tables by county that are used for Maryland residents working in Maryland. Maryland does not allow credits or elimination of the resident tax, so JITs that handle this functionality (2 -7) are not supported for Maryland.</p>										
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>• Single</li> <li>• Married</li> </ul>										
<b>Deductions and Exemptions</b>	Standard deduction (15% of annual gross wages for all filers):										
	Minimum deduction:	1,800.00									
	Maximum deduction	2,700.00									
	Personal exemption amount:	3,200.00									

1. Residents of these states must furnish employer with Form MW507, *Employee’s Maryland Withholding Exemption Certificate* .

**Vertex Payroll Tax Calculation Guide for the United States  
Maryland**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Maryland**

**State Withholding Tax Summary**

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315



*Vertex Payroll Tax Calculation Guide for the United States  
Maryland*

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on a Married employee claiming four personal exemptions, residing in Baltimore County.

Maryland State Withholding Tax Regular Wages Only Annualized Method Calculation Example			
Step	Action	Result	Example
1	Multiply gross wages per pay period by the annual number of pay periods. If annual gross wages are less than \$5,000, no tax is to be withheld.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
2	Subtract the standard deduction.  15% of annual gross wages for all filers 1,800.00 Minimum deduction 2,700.00 Maximum deduction	Wages minus the standard deduction	$\begin{array}{r} 52,000.00 \\ - \quad 2,700.00 \\ \hline 49,300.00 \end{array}$
3	Subtract the personal exemption amount.  3,200.00 per exemption	Annual taxable wages	$\begin{array}{r} 49,300.00 \\ - \quad 12,800.00 \\ \hline 36,500.00 \end{array}$
4	Compute the annual state tax using the state tax rate table.	Annual state tax	$\begin{array}{r} 36,500.00 \\ \times \quad 0.0475 \\ \hline 1,733.75 \end{array}$
5	Divide the annual tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 1,733.75 \\ / \quad 52 \\ \hline 33.34 \end{array}$
6	Compute the annual county tax using the Baltimore county tax rate.	Annual county tax	$\begin{array}{r} 36,500.00 \\ \times \quad 0.0320 \\ \hline 1,168.00 \end{array}$
7	Divide the annual tax by the annual number of pay periods.	County tax for the pay period	$\begin{array}{r} 1,168.00 \\ / \quad 52 \\ \hline 22.46 \end{array}$
8	Calculate the combined Maryland Tax for the pay period.	Combined Maryland Tax for the pay period	$\begin{array}{r} 33.34 \\ + \quad 22.46 \\ \hline 55.80 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
Maryland*

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on a Married employee claiming four personal exemptions, residing in Baltimore County.

Maryland State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply gross wages per pay period by the annual number of pay periods. If annual gross wages are less than \$5,000, no tax is to be withheld.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the standard deduction.  15% of annual gross wages for all filers 1,800.00            Minimum deduction 2,700.00            Maximum deduction	Wages minus the standard deduction	$\begin{array}{r} 312,000.00 \\ - \quad 2,700.00 \\ \hline 309,300.00 \end{array}$
<b>4</b>	Subtract the personal exemption amount.  3,200.00 per exemption	Annual taxable wages	$\begin{array}{r} 309,300.00 \\ - \quad 12,800.00 \\ \hline 296,500.00 \end{array}$
<b>5</b>	Compute the annual state tax using the state tax rate table.	Annual state tax	$\begin{array}{r} 296,500.00 \\ - \quad 225,000.00 \\ \hline 71,500.00 \\ \times \quad 0.0550 \\ \hline 3,932.50 \\ + \quad 11,000.00 \\ \hline 14,932.50 \end{array}$
<b>6</b>	Divide the annual tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 14,932.50 \\ / \quad 52 \\ \hline 287.16 \end{array}$

**Vertex Payroll Tax Calculation Guide for the United States  
Maryland**

<b>Maryland State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>7</b>	Compute the annual county tax using the Baltimore county tax rate.	Annual county tax	$  \begin{array}{r}  296,500.00 \\  \times \quad 0.0320 \\  \hline  9,488.00  \end{array}  $
<b>8</b>	Divide the annual tax by the annual number of pay periods.	County tax for the pay period	$  \begin{array}{r}  9,488.00 \\  / \quad 52 \\  \hline  182.46  \end{array}  $
<b>9</b>	Calculate the combined Maryland Tax for the pay period.	Combined Maryland Tax for the pay period	$  \begin{array}{r}  287.16 \\  + \quad 182.46 \\  \hline  469.63  \end{array}  $

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on employee claiming four exemptions, residing in Baltimore County.

Maryland State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods. If annual gross wages are less than \$5,000, no tax is to be withheld.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the standard deduction.  15% of annual gross wages for all filers 1,800.00            Minimum deduction 2,700.00            Maximum deduction	Wages minus the standard deduction	$\begin{array}{r} 52,000.00 \\ - \quad 2,700.00 \\ \hline 49,300.00 \end{array}$
<b>3</b>	Subtract the personal exemption amount.  3,200.00 per exemption	Annual taxable wages	$\begin{array}{r} 49,300.00 \\ - \quad 12,800.00 \\ \hline 36,500.00 \end{array}$
<b>4</b>	Compute the annual state tax using the state tax rate table.	Annual state tax	$\begin{array}{r} 36,500.00 \\ \times \quad 0.0475 \\ \hline 1,733.75 \end{array}$
<b>5</b>	Divide the annual tax by the annual number of pay periods.	State tax on regular wages	$\begin{array}{r} 1,733.75 \\ / \quad 52 \\ \hline 33.34 \end{array}$
<b>6</b>	Compute the annual county tax using the Baltimore county tax rate.	Annual county tax	$\begin{array}{r} 36,500.00 \\ \times \quad 0.0320 \\ \hline 1,168.00 \end{array}$
<b>7</b>	Divide the annual tax by the annual number of pay periods.	County tax on regular wages	$\begin{array}{r} 1,168.00 \\ / \quad 52 \\ \hline 22.46 \end{array}$
<b>8</b>	Calculate the combined tax on regular wages.	Combined tax on regular wages	$\begin{array}{r} 33.34 \\ + \quad 22.46 \\ \hline 55.80 \end{array}$

**Vertex Payroll Tax Calculation Guide for the United States  
Maryland**

<b>Maryland State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>Supplemental Wages</b>			
<b>9</b>	Multiply supplemental wages by the highest state tax rate using the married Maryland state tax rate table.	Combined state and local tax on supplemental wages	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0575 \\ \hline 287.50 \end{array}$
<b>10</b>	Multiply supplemental wages by the highest Baltimore county tax rate using the Local tax rate table.	Combined state and local tax on supplemental wages	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0320 \\ \hline 160.00 \end{array}$
<b>11</b>	Calculate the combined tax on supplemental wages.	Combined tax on supplemental wages	$\begin{array}{r} 287.50 \\ + \quad 160.00 \\ \hline 447.50 \end{array}$
<b>12</b>	Add the tax on regular wages and the tax on supplemental wages.	Total combined state and local tax for the pay period	$\begin{array}{r} 55.80 \\ + \quad 447.50 \\ \hline 503.30 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
Maryland*

## State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on a Married employee claiming four personal exemptions, residing in Baltimore County.

Maryland Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example			
Step	Action	Result	Example
1	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
2	Multiply gross wages per pay period by the annual number of pay periods. If annual gross wages are less than \$5,000, no tax is to be withheld.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
3	Subtract the standard deduction.  15% of annual gross wages for all filers 1,800.00            Minimum deduction 2,700.00            Maximum deduction	Wages minus the standard deduction	$\begin{array}{r} 312,000.00 \\ - \quad 2,700.00 \\ \hline 309,300.00 \end{array}$
4	Subtract the personal exemption amount.  3,200.00 per exemption	Annual taxable wages	$\begin{array}{r} 309,300.00 \\ - \quad 12,800.00 \\ \hline 296,500.00 \end{array}$
5	Compute the annual state tax using the state tax rate table.	Annual state tax	$\begin{array}{r} 296,500.00 \\ - \quad 225,000.00 \\ \hline 71,500.00 \\ \times \quad 0.0550 \\ \hline 3,932.50 \\ + \quad 11,000.00 \\ \hline 14,932.50 \end{array}$
6	Divide the annual tax by the annual number of pay periods.	Preliminary state tax for the pay period	$\begin{array}{r} 14,932.50 \\ / \quad 52 \\ \hline 287.16 \end{array}$

**Vertex Payroll Tax Calculation Guide for the United States  
Maryland**

<b>Maryland Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>7</b>	Compute the annual county tax using the Baltimore county tax rate.	Annual county tax	$\begin{array}{r} 296,500.00 \\ \times \quad 0.0320 \\ \hline 9,488.00 \end{array}$
<b>8</b>	Divide the annual tax by the annual number of pay periods.	Annual county tax	$\begin{array}{r} 9,488.00 \\ / \quad 52 \\ \hline 182.46 \end{array}$
<b>9</b>	Subtract the previous pay period's tax amount.	Combined Maryland Tax for the pay period	$\begin{array}{r} 469.63 \\ - \quad 55.80 \\ \hline 413.83 \end{array}$

## State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example

This calculation example is based on a Married employee claiming four personal exemptions, residing in Baltimore County.

Maryland State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate using the Maryland tax rate table.	State tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0575 \\ \hline 287.50 \end{array}$
<b>2</b>	Multiply supplemental wages by the state supplemental tax rate using the Baltimore county tax rate.	County tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0320 \\ \hline 160.00 \end{array}$
<b>3</b>	Add the tax on regular wages and the tax on supplemental wages.	Combined Maryland Tax for the pay period	$\begin{array}{r} 287.50 \\ + \quad 160.00 \\ \hline 447.50 \end{array}$

*Please note that the tax rate on Supplemental wages is calculated using the highest State Tax and County Tax Rates (where applicable)*



*Vertex Payroll Tax Calculation Guide for the United States  
Maryland*

**State Withholding Tax Regular Wages Only  
Annualized Method Calculation Example with Period-to-Date Wages**

This calculation example is based on a Married employee claiming four personal exemptions, residing in Baltimore County. For this example, regular wages are \$500 and period-to-date wages are \$450.

<b>Maryland Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
<b>2</b>	Multiply gross wages per pay period by the annual number of pay periods. If annual gross wages are less than \$5,000, no tax is to be withheld.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
<b>3</b>	Subtract the standard deduction.  15% of annual gross wages for all filers 1,800.00            Minimum deduction 2,700.00            Maximum deduction	Wages minus the standard deduction	$\begin{array}{r} 49,400.00 \\ - \quad 2,700.00 \\ \hline 46,700.00 \end{array}$
<b>4</b>	Subtract the personal exemption amount.  3,200.00 per exemption	Annual taxable wages	$\begin{array}{r} 46,700.00 \\ - \quad 12,800.00 \\ \hline 33,900.00 \end{array}$
<b>5</b>	Compute the annual state tax using the state tax rate table.	Annual state tax	$\begin{array}{r} 33,900.00 \\ \times \quad 0.0475 \\ \hline 1,610.25 \end{array}$
<b>6</b>	Divide the annual tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 1,610.25 \\ / \quad 52 \\ \hline 30.97 \end{array}$
<b>7</b>	Compute the annual county tax using the Baltimore county tax rate.	Annual county tax	$\begin{array}{r} 33,900.00 \\ \times \quad 0.0320 \\ \hline 1,084.80 \end{array}$
<b>8</b>	Divide the annual tax by the annual number of pay periods.	County tax for the pay period	$\begin{array}{r} 1,084.80 \\ / \quad 52 \\ \hline 20.86 \end{array}$

**Vertex Payroll Tax Calculation Guide for the United States  
Maryland**

<b>Maryland Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>									
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>						
<b>9</b>	Calculate the combined Maryland Tax for the pay period.	Combined Maryland Tax for the pay period	<table style="margin-left: auto; margin-right: 0;"> <tr> <td style="text-align: right;">30.97</td> <td></td> </tr> <tr> <td style="text-align: right;">+ 20.86</td> <td style="border-top: 1px solid black;"></td> </tr> <tr> <td style="text-align: right;">51.83</td> <td></td> </tr> </table>	30.97		+ 20.86		51.83	
30.97									
+ 20.86									
51.83									
<b>10</b>	Subtract the period-to-date tax amount.	Combined Maryland tax for the additional pay within the pay period	<table style="margin-left: auto; margin-right: 0;"> <tr> <td style="text-align: right;">51.83</td> <td></td> </tr> <tr> <td style="text-align: right;">- 12.08</td> <td style="border-top: 1px solid black;"></td> </tr> <tr> <td style="text-align: right;">39.75</td> <td></td> </tr> </table>	51.83		- 12.08		39.75	
51.83									
- 12.08									
39.75									

**Vertex Payroll Tax Calculation Guide for the United States  
Maryland**

**State Withholding Tax Rate Tables**

**Important:** The State Withholding Tables below were created by converting the Income Tax Rate schedules provided in the 'Maryland Withholding Tax Facts' document to a Withholding Table. Maryland law does not permit the use of a rate of less than 4.75% to be used for withholding tax purposes.

**Note:** The tax on Supplemental wages only will use the highest State Tax Rate.

Single/Married Filing Separately					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	100,000.00		4.75%	0.00
2		125,000.00	4,750.00	5.00%	100,000.00
3		150,000.00	6,000.00	5.25%	125,000.00
4		250,000.00	7,312.50	5.50%	150,000.00
5	Over	250,000.00	12,812.50	5.75%	250,000.00

Married Filing Jointly/Head of Household					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	150,000.00		4.75%	0.00
2		175,000.00	7,125.00	5.00%	150,000.00
3		225,000.00	8,375.00	5.25%	175,000.00
4		300,000.00	11,000.00	5.50%	225,000.00
5	Over	300,000.00	15,125.00	5.75%	300,000.00

*Vertex Payroll Tax Calculation Guide for the United States  
Maryland*

**State Withholding Tax  
Non-Resident Employees Tax Rate Tables  
Residents Employed in Delaware Tax Rate Tables**

Non-residents Working in Maryland Tables <sup>1</sup>							
Married				Single			
Line	If taxable wages are	Tax is Amount + %	Of the excess over	Line	If taxable wages are	Tax is Amount + %	Of the excess over
1	Not over 150,000.00	7.00%		1	Not over 100,000.00	7.00%	
2	175,000.00	10,500.00 7.25%	150,000.00	2	125,000.00	7,000.00 7.25%	100,000.00
3	225,000.00	12,312.50 7.50%	175,000.00	3	150,000.00	8,812.50 7.50%	125,000.00
4	300,000.00	16,062.50 7.75%	225,000.00	4	250,000.00	10,687.50 7.75%	150,000.00
5	Over 300,000.00	21,875.00 8.00%	300,000.00	5	Over 250,000.00	18,437.50 8.00%	250,000.00

1. Combined supplemental rate for these employees is 8%.

Maryland Residents Working in Delaware/Nonreciprocal States Tables <sup>2</sup>							
Married				Single			
Line	If taxable wages are	Tax is Amount + %	Of the excess over	Line	If taxable wages are	Tax is Amount + %	Of the excess over
1	Not over 150,000.00	3.20%		1	Not over 100,000.00	3.20%	
2	175,000.00	4,800.00 3.20%	150,000.00	2	125,000.00	3,200.00 3.20%	100,000.00
3	225,000.00	5,600.00 3.20%	175,000.00	3	150,000.00	4,000.00 3.20%	125,000.00
4	300,000.00	7,200.00 3.20%	225,000.00	4	250,000.00	4,800.00 3.20%	150,000.00
5	Over 300,000.00	9,600.00 3.20%	300,000.00	5	Over 250,000.00	8,000.00 3.20%	250,000.00

2. Combined supplemental rate for these employees is 3.20%

## State Unemployment Insurance (SUI) Summary

Maryland State Unemployment Insurance (SUI) Summary			
<b>Wage Base</b>	8,500.00		
<b>Rates</b>	<b>Minimum employer</b>	0.30%	<b>Maximum employer</b> 7.50%
	<b>New employer</b>	2.60%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>	
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	

**Vertex Payroll Tax Calculation Guide for the United States  
Maryland**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Maryland**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>4</sup>
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250

2. Exempt up to a monthly limit of \$315

3. This plan is referring to nonqualified stock options.

4. Exempt up to a monthly limit of \$315

## **State Disability Insurance (SDI) Summary**

<b>Maryland State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable



## **Local Withholding Tax Summary**

<b>Maryland Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	Maryland residents are taxed at the local tax rate based on the employee's residence jurisdiction. For applicable tax rates, refer to the Local Withholding Tax Rate Table.

## United States Federal Local Withholding Tax Rate Table

**Important:** The applicable local income tax rate is based on the employee's residence jurisdiction.

**Note:** The Supplemental Only Flat Rate Calculation will use the highest Local Tax Rate .

Maryland Local Withholding Tax Rate Table	
County	Local Withholding Tax Rate Table
Allegany	3.03%
<b>Anne Arundel*</b>	<b>see below</b>
Baltimore	3.20%
Calvert	3.00%
Caroline	3.20%
Carroll	3.03%
Cecil	2.75%
Charles	3.03%
Dorchester	3.20%
<b>Frederick*</b>	<b>see below</b>
Garrett	2.65%
Harford	3.06%
Howard	3.20%
Kent	3.20%
Montgomery	3.20%
Prince George's	3.20%
Queen Anne's	3.20%
St. Mary's	3.00%
Somerset	3.20%
Talbot	2.40%
Washington	2.95%
Wicomico	3.20%
Worcester	2.25%
City	
Baltimore	3.20%

Anne Arundel Withholding Tax Rate Table				
Married				
Line	If taxable wages are	Tax is Amount	+ %	Of the excess over
1	Not over 75,000.00	0.00	2.70%	0.00
2	480,000.00	2,025.00	2.81%	75,000.00
3	Over 480,000.00	13,405.50	3.20%	480,000.00

Anne Arundel Withholding Tax Rate Table				
Single				
Line	If taxable wages are	Tax is Amount	+ %	Of the excess over
1	Not over 50,000.00	0.00	2.70%	0.00
2	400,000.00	1,350.00	2.81%	50,000.00
3	Over 400,000.00	11,185.00	3.20%	400,000.00

Frederick Withholding Tax Rate Table				
Married				
Line	If taxable wages are	Tax is Amount	+ %	Of the excess over
1	Not over 25,000.00	0.00	2.25%	0.00
2	100,000.00	687.50	2.75%	25,000.00
3	250,000.00	2,960.00	2.96%	100,000.00
4	Over 250,000.00	8,000.00	3.20%	250,000.00

Frederick Withholding Tax Rate Table				
Single				
Line	If taxable wages are	Tax is Amount	+ %	Of the excess over
1	Not over 25,000.00	0.00	2.25%	0.00
2	50,000.00	687.50	2.75%	25,000.00
3	150,000.00	1,480.00	2.96%	50,000.00
4	Over 150,000.00	4,800.00	3.20%	150,000.00

# Massachusetts Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	7
State Withholding Tax Supplemental Wages Only Tiered Flat Rate Method Calculation Example	9
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	10
State Unemployment Insurance (SUI) Summary	12
State Unemployment Tax Workforce Training Fund Summary	15
State Miscellaneous Tax Employer Medical Assistance Contribution Summary	16
State Unemployment Tax COVID-19 Recovery Assessment Summary	17
State Disability Insurance (SDI) Summary	18
State Paid Family and Medical Leave Premium Summary	19
State Paid Family and Medical Leave Premium Flat Rate Calculation Example	22
Local Withholding Tax Summary	23

*Vertex Payroll Tax Calculation Guide for the United States  
Massachusetts*

## State Withholding Tax Summary

Massachusetts State Withholding Tax Summary						
<b>Basis of tax</b>	Gross income earned in the pay period					
<b>Calculation methods</b>	<b>Pay type</b>					
	<b>Calculation methods</b>					
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Regular Only</td> <td>Annualized (default)</td> </tr> <tr> <td>Regular and Supplemental</td> <td>• Concurrent Aggregation (default)</td> </tr> <tr> <td>Supplemental Only</td> <td>• Tiered Flat Rate (default)</td> </tr> </table>	Regular Only	Annualized (default)	Regular and Supplemental	• Concurrent Aggregation (default)	Supplemental Only
Regular Only	Annualized (default)					
Regular and Supplemental	• Concurrent Aggregation (default)					
Supplemental Only	• Tiered Flat Rate (default)					
<b>Reciprocity</b>	No reciprocity agreements are in effect. However, Massachusetts allows a credit for taxes paid elsewhere. For Massachusetts residents working in other states, withhold for Massachusetts the amount by which Massachusetts tax exceeds the tax of the state of employment. Massachusetts withholding is required from non-residents working in Massachusetts.					
<b>Jurisdiction Interaction Treatment</b>	Credit the resident state by the amount of work tax withheld. Always accumulate wages. <i>Programming tip: You can program the system to calculate using these rules by setting <code>plurIntTreatment</code> to a value of 2.</i>					
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>• Head of household</li> <li>• Other than head of household</li> </ul>					
<b>Taxes and Exemptions</b>	Personal exemption, first exemption: 4,400.00					
	Personal exemption, each additional: 1,000.00					
	Blind tax reduction <sup>1</sup> : 110.00					
	Social Security Tax: 6.20%					
	Medicare Tax 1.45%					
	State tax rate 5.00% up to \$1,053,750.00					
	9.00% over \$1,053,750.00					
Additional reduction for taxpayers filing as Head of Household: 120.00						

1. Pass as secondary exemption.

**Vertex Payroll Tax Calculation Guide for the United States  
Massachusetts**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Massachusetts**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

*Vertex Payroll Tax Calculation Guide for the United States  
Massachusetts*

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Other than head of household with four exemptions.

<b>Massachusetts State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	If the employee is claiming one or more exemptions, determine if annual gross wages are less than \$8,000. If so, no tax is to be withheld.	Tax liability determination	$\begin{array}{r} 52,000.00 \\ \text{exceeds the} \\ \text{\$8,000 limit, so} \\ \text{tax is to be} \\ \text{withheld.} \end{array}$
<b>3</b>	Compute Social Security and Medicare taxes based on current gross wages.  6.20% Social Security Tax 1.45% Medicare Tax  <i>Note: For railroad employees, compute applicable Railroad Retirement taxes instead of Social Security and Medicare.</i>	Social Security and Medicare taxes	$\begin{array}{r} 1,000.00 \\ \times \quad 0.062 \\ \hline 62.00 \\ \\ 1,000.00 \\ \times \quad 0.0145 \\ \hline 14.50 \\ \\ 62.00 \\ + \quad 14.50 \\ \hline 76.50 \end{array}$
<b>4</b>	Subtract Social Security and Medicare taxes from current gross wages.  <i>Note: Deduction amounts for social security, medicare, or railroad retirement taxes are limited to \$2,000 per year.</i>	Wages minus Social Security and Medicare	$\begin{array}{r} 1,000.00 \\ - \quad 76.50 \\ \hline 923.50 \end{array}$



**Vertex Payroll Tax Calculation Guide for the United States  
Massachusetts**

<b>Massachusetts State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>5</b>	<p>Subtract the personal exemption amount.</p> <p>Personal exemption amount:            4,400.00            For the first exemption            1,000.00            For each additional exemption</p> <p>Divide the personal exemption amount by the annual number of pay periods.</p>	Taxable wages	923.50 -            142.31 ----- 781.19
<b>6</b>	Multiply taxable wages by the number of pay periods.	Annual taxable wages	781.19 x            52 ----- 40,622.00
<b>7</b>	Compute the annual state tax using 5% for wages up to \$1,053,750 and 9% for wages in excess of \$1,053,750.	Annual state tax	40,622.00 x            0.0500 ----- 2,031.10
<b>8</b>	Divide the annual state tax by the annual number of pay periods.	Preliminary state tax for the pay period	2,031.10 /            52 ----- 39.06
<b>9</b>	<p>Subtract additional reduction for taxpayers filing as Head of Household.</p> <p>Additional reduction amount:            120.00 divided by the annual number of pay periods.</p>	State tax for the pay period	39.06 -            0.00 ----- 39.06
<b>10</b>	<p>Subtract additional reduction for taxpayers filing with blindness exemption.</p> <p>Blindness tax reduction amount:            110.00 divided by the annual number of pay periods.</p>	State tax for the pay period	39.06 -            0.00 ----- 39.06

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Other than head of household with four exemptions.

<b>Massachusetts State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	If the employee is claiming one or more exemptions, determine if annual gross wages are less than \$8,000. If so, no tax is to be withheld.	Tax liability determination	$\begin{array}{r} 312,000.00 \\ \\ \text{exceeds the} \\ \$8,000 \text{ limit, so} \\ \text{tax is to be} \\ \text{withheld.} \end{array}$
<b>4</b>	Compute Social Security and Medicare taxes based on regular plus supplemental gross wages.  6.20% Social Security Tax 1.45% Medicare Tax  <i>Note: For railroad employees, compute applicable Railroad Retirement taxes instead of Social Security and Medicare.</i>	Social Security and Medicare taxes	$\begin{array}{r} 6,000.00 \\ \times \quad 6.20\% \\ \hline 372.00 \\ \\ 6,000.00 \\ \times \quad 1.45\% \\ \hline 87.00 \\ \\ 372.00 \\ + \quad 87.00 \\ \hline 459.00 \end{array}$
<b>5</b>	Subtract social security and medicare taxes from regular plus supplemental wages.  <i>Note: Deduction amounts for Social Security, Medicare, or Railroad Retirement taxes are limited to \$2,000 per year.</i>	Wages minus Social Security and Medicare	$\begin{array}{r} 6,000.00 \\ - \quad 459.00 \\ \hline 5,541.00 \end{array}$

**Vertex Payroll Tax Calculation Guide for the United States  
Massachusetts**

<b>Massachusetts State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>6</b>	<p>Subtract the personal exemption amount.</p> <p>Personal exemption amount:            4,400.00            For the first exemption            1,000.00            For each additional exemption</p> <p>Divide the personal exemption amount by the annual number of pay periods.</p>	Taxable wages	$\begin{array}{r} 5,541.00 \\ - \quad 142.31 \\ \hline 5,398.69 \end{array}$
<b>7</b>	Multiply taxable wages by the number of pay periods.	Annual taxable wages	$\begin{array}{r} 5,398.69 \\ \times \quad 52 \\ \hline 280,732.00 \end{array}$
<b>8</b>	Compute the annual state tax using 5% for wages up to \$1,053,750 and 9% for wages in excess of \$1,053,750.	Annual state tax	$\begin{array}{r} 280,732.00 \\ \times \quad 0.0500 \\ \hline 14,036.60 \end{array}$
<b>9</b>	Divide the annual state tax by the annual number of pay periods.	Preliminary state tax for the pay period	$\begin{array}{r} 14,036.60 \\ / \quad 52 \\ \hline 269.93 \end{array}$
<b>10</b>	<p>Subtract additional reduction for taxpayers filing as Head of Household.</p> <p>Additional reduction amount:            120.00 divided by the annual number of pay periods.</p>	State tax for the pay period	$\begin{array}{r} 269.93 \\ - \quad 0.00 \\ \hline 269.93 \end{array}$
<b>11</b>	<p>Subtract additional reduction for taxpayers filing with blindness exemption.</p> <p>Blindness tax reduction amount:            110.00 divided by the annual number of pay periods.</p>	State tax for the pay period	$\begin{array}{r} 269.93 \\ - \quad 0.00 \\ \hline 269.93 \end{array}$

## State Withholding Tax Supplemental Wages Only Tiered Flat Rate Method Calculation Example

Massachusetts State Withholding Tax Supplemental Wages Only Tiered Flat Rate Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 5% <sup>1</sup> .	State tax for the pay period	<div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="text-align: right; margin-right: 10px;">5,000.00</div> <div style="text-align: right;">                     x     0.0500  <hr style="width: 50px; margin: 0;"/>                     250.00                 </div> </div>

1. If a supplemental wage payment, together with other supplemental wage payments made to the employee during the calendar year, exceeds \$1,053,750, the excess is subject to withholding at 9%.

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married with four exemptions. For this example, regular wages are \$500 and period-to-date wages are \$450.

Massachusetts Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages			
Step	Action	Result	Example
1	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
2	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
3	If the employee is claiming one or more exemptions, determine if annual gross wages are less than \$8,000. If so, no tax is to be withheld.	Tax liability determination	$\begin{array}{r} 49,400.00 \\ \text{exceeds the} \\ \text{\$8,000 limit, so} \\ \text{tax is to be} \\ \text{withheld.} \end{array}$
4	Compute Social Security and Medicare taxes based on supplemental wages.  6.20% Social Security Tax 1.45% Medicare Tax  <i>Note: For railroad employees, compute applicable Railroad Retirement taxes instead of Social Security and Medicare.</i>	Social Security and Medicare taxes	$\begin{array}{r} 950.00 \\ \times \quad 0.062 \\ \hline 58.90 \\ \\ 950.00 \\ \times \quad 0.0145 \\ \hline 13.78 \\ \\ 58.90 \\ + \quad 13.78 \\ \hline 72.68 \end{array}$
5	Subtract social security and medicare taxes from total gross wages.  <i>Note: Deduction amounts for social security, medicare, or railroad retirement taxes are limited to \$2,000 per year.</i>	Wages minus Social Security and Medicare	$\begin{array}{r} 950.00 \\ - \quad 72.68 \\ \hline 877.32 \end{array}$

**Vertex Payroll Tax Calculation Guide for the United States  
Massachusetts**

<b>Massachusetts Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>6</b>	Subtract the personal exemption amount.  Personal exemption amount: 4,400.00            For the first exemption 1,000.00            For each additional exemption  Divide the personal exemption amount by the annual number of pay periods.	Taxable wages	877.32 -        142.31 ----- 735.01
<b>7</b>	Multiply taxable wages by the number of pay periods.	Annual taxable wages	735.01 x        52 ----- 38,220.64
<b>8</b>	Compute the annual state tax using 5% for wages up to \$1,053,750 and 9% for wages in excess of \$1,053,750.	Annual state tax	38,220.64 x        0.0500 ----- 1,911.03
<b>9</b>	Divide the annual state tax by the annual number of pay periods.	Preliminary state tax for the pay period	1,911.03 /        52 ----- 36.75
<b>10</b>	Subtract additional reduction for taxpayers filing as Head of Household.  Additional reduction amount: 120.00 divided by the annual number of pay periods.	Total amount of state tax for the multiple pays within the pay period	36.75 -        0.00 ----- 36.75
<b>11</b>	Subtract additional reduction for taxpayers filing with blindness exemption.  Blindness tax reduction amount: 110.00 divided by the annual number of pay periods.	Total amount of state tax for the multiple pays within the pay period	36.75 -        0.00 ----- 36.75
<b>12</b>	Subtract the period-to-date tax amount.	State tax for the additional pay within the pay period	36.75 -        13.66 ----- 23.09

*Vertex Payroll Tax Calculation Guide for the United States  
Massachusetts*

## State Unemployment Insurance (SUI) Summary

Massachusetts State Unemployment Insurance (SUI) Summary		
<b>Wage Base</b>	15,000.00	
<b>Rates</b>	<b>Minimum employers</b>	0.73% <sup>1,2</sup>
	<b>Maximum employers</b>	11.13% <sup>1,2</sup>
	<b>New employer</b>	Varies based on industry <sup>1</sup>
	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

1. Employers are also liable for Workforce Training Fund. See Massachusetts State Unemployment Tax Workforce Training Fund Summary.

2. Employers are also liable for COVID-19 Recovery Assessment. See Massachusetts State Unemployment Tax COVID-19 Recovery Assessment Summary.

**Vertex Payroll Tax Calculation Guide for the United States  
Massachusetts**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		



**Vertex Payroll Tax Calculation Guide for the United States  
Massachusetts**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
		Vanpool and Transit Passes	Taxable
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. This plan is referring to nonqualified stock options.

## State Unemployment Tax Workforce Training Fund Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI1ER in the parameter pTaxID.

Massachusetts State Unemployment Tax Workforce Training Fund Summary		
<b>Wage Base</b>	15,000.00	
<b>Employer Rate</b>	0.056%	
<b>Employee Rate</b>	Not applicable	
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-Tax Deductions</b>	These deductions follow Massachusetts State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Massachusetts SUI. See the state's SUI summary for details.	

## State Miscellaneous Tax Employer Medical Assistance Contribution Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSMISCER in the parameter pTaxID.

Massachusetts State Miscellaneous Tax Employer Medical Assistance Contribution Summary			
<b>Wage Base</b>	15,000.00		
<b>Employer Rates</b>	<b>1st, 2nd and 3rd Calendar Years</b>	0.00%	<b>4th Calendar Year</b> <span style="float: right;">0.12%</span>
	<b>5th Calendar Year</b>	0.24%	<b>Each Subsequent Year</b> <span style="float: right;">0.34%</span>
<b>Employee Rate</b>	Not applicable		
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>	
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	
<b>Pre-Tax Deductions</b>	These deductions follow Massachusetts State Unemployment Insurance (SUI). See the state's SUI summary for details.		
<b>Alternate Compensation</b>	These types of compensation follow Massachusetts SUI. See the state's SUI summary for details.		

## State Unemployment Tax COVID-19 Recovery Assessment Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI2ER in the parameter pTaxID.

Massachusetts State Unemployment Tax COVID-19 Recovery Assessment Summary		
<b>Wage Base</b>	15,000.00	
<b>Rates</b>	<b>Minimum Employer</b> 0.293%	<b>Maximum Employer</b> 4.469%
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-Tax Deductions</b>	These deductions follow Massachusetts State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Massachusetts SUI. See the state's SUI summary for details.	

## **State Disability Insurance (SDI) Summary**

<b>Massachusetts State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## State Paid Family and Medical Leave Premium Summary

To calculate this tax, pass the following enumerated types in the paramter pTaxID:

- Employer: eVprtTaxIDSMISC2ER
- Employee: eVprtTaxIDSMISC2EE

Massachusetts State Paid Family and Medical Leave Premium Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year up to the Social Security wage base.	
<b>Rates</b>	Total rate: .88% <ul style="list-style-type: none"> <li>• Family leave: .18% employee only</li> <li>• Medical leave: .70% employer and employee</li> </ul>	
	<b>Employer</b>	<b>Employee</b>
	Medical Leave: .42%	<ul style="list-style-type: none"> <li>• Family Leave: .18%</li> <li>• Medical Leave: .28%</li> </ul>
		Employee total rate: .46%
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Flat Rate (default)</li> <li>• Self Adjust</li> </ul>
<b>Reciprocity</b>	Withholding of the PFML premium is at the work location and is required for non-Massachusetts residents working in Massachusetts . Withholding of the PFML premium is required for all Massachusetts residents and non-residents working in Massachusetts.	

**Vertex Payroll Tax Calculation Guide for the United States  
Massachusetts**

**State Paid Family and Medical Leave  
Premium Summary**

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Massachusetts**

**State Paid Family and Medical Leave  
Premium Summary**

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Taxable
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. This plan is referring to nonqualified stock options.



## State Paid Family and Medical Leave Premium Flat Rate Calculation Example

Massachusetts State Paid Family and Medical Leave Premium Calculation Example			
Step	Action	Result	Example
<b>Employee Contribution</b>			
<b>1</b>	Multiply gross wages per pay period by the employee percentage .46%: Family Leave .18% Medical Leave .28% This amount is paid by the employee.	Family and Medical Leave	$  \begin{array}{r}  2,500.00 \\  \times \quad 0.00460 \\  \hline  11.50  \end{array}  $
<b>Employer Contribution</b>			
<b>2</b>	Multiply gross wages by the employer percentage .42%: This amount is paid by the employer.	Employer Medical Leave	$  \begin{array}{r}  2,500.00 \\  \times \quad 0.00420 \\  \hline  10.50  \end{array}  $
<b>Total Premium</b>			
<b>3</b>	Add Employee and Employer contributions.   Cross check: Multiply gross wages per pay period by the PFML premium tax rate.	Employee Premium Employer Premium Total Premium   Cross-check Total Premium	$  \begin{array}{r}  11.50 \\  + \quad 10.50 \\  \hline  22.00 \\  \\  2,500.00 \\  \times \quad 0.0088 \\  \hline  22.00  \end{array}  $

## **Local Withholding Tax Summary**

<b>Massachusetts Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local withholding tax

# Michigan Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	6
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	7
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	8
State Unemployment Insurance (SUI) Summary	9
State Disability Insurance (SDI) Summary	12
Local Withholding Tax Summary	13
Local Withholding Tax Calculation Example	16
Local Withholding Tax Rate Table	17

## State Withholding Tax Summary

Michigan State Withholding Tax Summary			
<b>Basis of tax</b>	Gross income earned in the calendar year.		
<b>Calculation methods</b>	<b>Pay type</b>		<b>Calculation methods</b>
	Regular Only		Annualized (default)
	Regular and Supplemental		Flat Rate Combined (default)
	Supplemental Only		Flat Rate (default)
<b>Reciprocity</b>	Michigan withholding is required from Michigan residents regardless of the state of employment, and from non-residents working in Michigan who reside in states other than those listed below.		
	Illinois	Indiana	Kentucky
	Minnesota	Ohio	Wisconsin
	The following table summarizes the reciprocity agreements currently in effect:		
	<b>Residents Of:</b>	<b>Who Work In...</b>	<b>Are Subject to this Tax Treatment:</b>
The states listed above <sup>1</sup>	Michigan	Exempt from Michigan withholding	
Michigan	The states listed above	Exempt from withholding of the states listed above	
<b>Valid Filing Statuses</b>	Not applicable		
<b>Personal and Dependency Exemption</b>	Per exemption     5,600.00		

1. Must furnish employer with Form MI-W4, *Employee's Michigan Withholding Exemption Certificate*, or other form approved by the employer.

**Vertex Payroll Tax Calculation Guide for the United States  
Michigan**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Michigan**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>5</sup>
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on employee claiming four personal and dependency exemptions.

<b>Michigan State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the personal and dependency exemption amount.  5,600.00 per exemption	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 22,400.00 \\ \hline 29,600.00 \end{array}$
<b>3</b>	Multiply the annual taxable wages by the state tax rate of 4.25%.	Annual state tax	$\begin{array}{r} 29,600.00 \\ \times \quad 0.0425 \\ \hline 1,258.00 \end{array}$
<b>4</b>	Divide the annual tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 1,258.00 \\ / \quad 52 \\ \hline 24.19 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on employee claiming four personal and dependency exemptions.

Michigan State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply regular gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the personal and dependency exemption amount.  5,600.00 per allowance	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 22,400.00 \\ \hline 29,600.00 \end{array}$
<b>3</b>	Multiply the annual taxable wages by the state tax rate of 4.25%.	Annual state tax	$\begin{array}{r} 29,600.00 \\ \times \quad 0.0425 \\ \hline 1,258.00 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State tax on regular wages for the pay period	$\begin{array}{r} 1,258.00 \\ / \quad 52 \\ \hline 24.19 \end{array}$
<b>Supplemental Wages</b>			
<b>5</b>	Multiply supplemental wages by the state supplemental tax rate of 4.25%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0425 \\ \hline 212.50 \end{array}$
<b>6</b>	Add the tax on regular wages and the tax on supplemental wages.	Total state tax for the pay period	$\begin{array}{r} 24.19 \\ + \quad 212.50 \\ \hline 236.69 \end{array}$



## **State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example**

<b>Michigan State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 4.25%.	State tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times 0.0425 \\ \hline 212.50 \end{array}$

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on employee claiming four personal and dependency exemptions. For this example, regular wages are \$500 and period-to-date wages are \$450.

Michigan Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages			
Step	Action	Result	Example
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	$  \begin{array}{r}  450.00 \\  + \quad 500.00 \\  \hline  950.00  \end{array}  $
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$  \begin{array}{r}  950.00 \\  \times \quad 52 \\  \hline  49,400.00  \end{array}  $
<b>3</b>	Subtract the the personal and dependency exemption amount.  5,600.00 per exemption	Annual taxable wages	$  \begin{array}{r}  49,400.00 \\  - \quad 22,400.00 \\  \hline  27,000.00  \end{array}  $
<b>4</b>	Multiply the annual taxable wages by the state tax rate of 4.25%.	Annual state tax	$  \begin{array}{r}  27,000.00 \\  \times \quad 0.0425 \\  \hline  1,147.50  \end{array}  $
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	Total amount of state tax for the multiple pays within the pay period	$  \begin{array}{r}  1,147.50 \\  / \quad 52 \\  \hline  22.07  \end{array}  $
<b>6</b>	Subtract the period-to-date tax amount.	State tax for the additional pay within the pay period	$  \begin{array}{r}  22.07 \\  - \quad 0.82 \\  \hline  21.25  \end{array}  $

*Vertex Payroll Tax Calculation Guide for the United States  
Michigan*

## State Unemployment Insurance (SUI) Summary

Michigan State Unemployment Insurance (SUI) Summary		
<b>Wage Base</b>	Tier 1: \$9,500 Tier 2: \$9,500 <i><b>Note:</b> Use forms functionality to apply the Tier 2 wage base.</i>	
<b>Rates</b>	<b>Minimum employer</b>	0.06%
	<b>Maximum employer</b>	10.30%
	<b>New employer</b>	Varies based on industry
	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

**Vertex Payroll Tax Calculation Guide for the United States  
Michigan**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Michigan**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pat	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>2</sup>	Taxable
		Vanpool and Transit Passes	Taxable
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250
2. This plan is referring to nonqualified stock options.

## **State Disability Insurance (SDI) Summary**

<b>Michigan State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## Local Withholding Tax Summary

Michigan Local Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year.	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	All Pay Types	Annualized (default)
<b>Reciprocity</b>	<p>Michigan requires withholding of all applicable local taxes for Michigan residents and nonresidents working in Michigan, subject to the following conditions:</p> <ul style="list-style-type: none"> <li>• For Michigan residents whose city of residence and city of employment both collect withholding tax, reduce resident tax by the lesser of: <ul style="list-style-type: none"> <li>a) Work tax, or</li> <li>b) Resident annualized taxable gross multiplied by the non-resident tax rate of the resident location, divided by the number of pay periods.</li> </ul> </li> <li>• For Michigan residents whose city of residence collects withholding tax, but whose city of employment does not collect withholding tax, withhold tax at the resident rate for the city of residence.</li> <li>• For Michigan residents whose city of residence does not collect withholding tax, but whose city of employment does collect withholding tax, withhold tax at the non-resident rate for the city of employment.</li> <li>• For Michigan residents whose city of residence collects withholding tax, and are working in other states, withhold tax at the resident rate for the city of residence.</li> <li>• For Michigan nonresidents whose city of employment collects withholding tax, withhold tax at the non-resident rate for the city of employment.</li> <li>• For Detroit residents working in other cities that collect withholding tax, withhold for Detroit the amount by which Detroit resident tax exceeds the non-resident tax of the city of employment.</li> </ul>	
<b>Jurisdiction Interaction Treatment</b>	<p>Credit the resident tax by the amount of work tax withheld. Always accumulate wages.</p> <p><i>Programming tip: You can program the system to calculate using these rules by setting <code>pJurIntTreatment</code> to a value of 2.</i></p>	
<b>Valid Filing Statuses</b>	Not applicable	

**Vertex Payroll Tax Calculation Guide for the United States  
Michigan**

**Local Withholding Tax Summary**

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		



**Vertex Payroll Tax Calculation Guide for the United States  
Michigan**

## Local Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Taxable <sup>2</sup>		
Adult Child Health Coverage	Exempt <sup>3</sup>	Meals for the convenience of the ER	Exempt
Clergy Housing Allowance	Exempt		
Deceased Worker Pay	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Dependent)	Exempt		
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
		Qualified Parking	Exempt <sup>6</sup>
Educational Assistance (Non-Job Related)	Exempt <sup>4</sup>	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable	Severance Pay	Taxable
Golden Parachute	Taxable		
Group Term Life in excess of \$50,000 <sup>5</sup>	Taxable	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>7</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>8</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Taxable in the cities of Albion, Battle Creek, Big Rapids, Grayling, Hamtramck, Highland Park, Hudson, Jackson, Lansing, Lapeer, Muskegon Heights, Pontiac, and Saginaw.

3. Exempt in the cities of Detroit, Flint, Grand Rapids, Ionia, Muskegon, Port Huron, Portland, Springfield, and Walker.

4. Exempt up to a limit of \$5,250

5. Group Term Life is exempt in Detroit.

6. Exempt up to a monthly limit of \$315

7. This plan is referring to nonqualified stock options.

8. Exempt up to a monthly limit of \$315

*Vertex Payroll Tax Calculation Guide for the United States  
Michigan*

## Local Withholding Tax Calculation Example

This calculation example is for Saginaw, MI.

Local Withholding Tax Calculation Example			
Step	Action	Result	Example
1	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
2	Deduct exemption amount for the applicable municipality.  Exemption Amount: Exemption for applicable municipality multiplied by the number of exemptions claimed.	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 3,000.00 \\ \hline 49,000.00 \end{array}$
3	Multiply the annual taxable wages by the tax rate for the applicable municipality and employee resident status, using the tax rate table.	Annual local tax	$\begin{array}{r} 49,000.00 \\ \times \quad 0.0150 \\ \hline 735.00 \end{array}$
4	Divide the annual local tax by the annual number of pay periods.	Local tax for the pay period	$\begin{array}{r} 735.00 \\ / \quad 52 \\ \hline 14.13 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
Michigan*

**Local Withholding Tax Rate Table**

Local Withholding Tax Rate Table			
Municipality	Income Tax Rate		Exemption Amounts
	Residents	Nonresidents	
Albion	1.00%	0.50%	600.00
Battle Creek	1.00%	0.50%	750.00
Benton Harbor	1.00%	0.50%	750.00
Big Rapids	1.00%	0.50%	600.00
Detroit	2.40%	1.20%	600.00
East Lansing	1.00%	0.50%	600.00
Flint	1.00%	0.50%	600.00
Grand Rapids	1.50%	0.75%	600.00
Grayling	1.00%	0.50%	3,000.00
Hamtramck	1.00%	0.50%	600.00
Highland Park	2.00%	1.00%	600.00
Hudson	1.00%	0.50%	1,000.00
Ionia	1.00%	0.50%	700.00
Jackson	1.00%	0.50%	600.00
Lansing	1.00%	0.50%	600.00
Lapeer	1.00%	0.50%	600.00
Muskegon	1.00%	0.50%	600.00
Muskegon Heights	1.00%	0.50%	600.00
Pontiac	1.00%	0.50%	600.00
Port Huron	1.00%	0.50%	600.00
Portland	1.00%	0.50%	1,000.00
Saginaw	1.50%	0.75%	750.00
Springfield	1.00%	0.50%	750.00
Walker	1.00%	0.50%	600.00

# Minnesota Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	7
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	8
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	9
State Withholding Tax Rate Tables	10
State Unemployment Insurance (SUI) Summary	11
State Unemployment Tax Additional Assessment Summary	14
State Unemployment Tax Federal Loan Interest Assessment Summary	15
State Unemployment Tax Workforce Development Fee Summary	16
State Disability Insurance (SDI) Summary	17
Local Withholding Tax Summary	18

**Vertex Payroll Tax Calculation Guide for the United States  
Minnesota**

## State Withholding Tax Summary

Minnesota State Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year.	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	<ul style="list-style-type: none"> <li>• Concurrent Aggregation<sup>1</sup></li> <li>• Flat Rate Combined (default)</li> </ul>
	Supplemental Only	Flat Rate (default)
<b>Reciprocity</b>	<p>Minnesota allows a credit for taxes paid elsewhere. For Minnesota residents working in other states, withhold for Minnesota the amount by which Minnesota tax exceeds the tax of the state of employment. Minnesota withholding is required from non-residents working in Minnesota who reside in states other than Michigan and North Dakota.</p> <p>The following table summarizes the reciprocity agreements in effect:</p>	
	<b>Residents of:</b>	<b>Who Work In:</b>
	<b>Are Subject to this Tax Treatment</b>	
	Michigan, North Dakota <sup>2</sup>	Minnesota
Minnesota	Michigan, North Dakota	Exempt from Michigan and North Dakota withholding
<b>Jurisdiction Interaction Treatment</b>	<p>Credit the resident state by the amount of work tax withheld. Always accumulate wages.</p> <p><i>Programming tip: You can program the system to calculate using these rules by setting <code>pJurIntTreatment</code> to a value of 2.</i></p>	
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>• Single; Married, but legally separated; or Spouse is a nonresident alien</li> <li>• Married</li> </ul>	
<b>Withholding allowance</b>	Per allowance	5,050.00
<b>Nonresident Alien Adjustment</b>	10,300.00	

1. If you do not list regular wages and the supplemental payment separately on the employee's payroll records, you must use the concurrent aggregation method.

2. Must furnish employer with Form MWR, *Reciprocity Exemption/Affidavit of Residency*.

**Vertex Payroll Tax Calculation Guide for the United States  
Minnesota**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Minnesota**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

*Vertex Payroll Tax Calculation Guide for the United States  
Minnesota*

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

<b>Minnesota State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the withholding allowance amount.  5,050.00 per allowance	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 20,200.00 \\ \hline 31,800.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table.  Married: Line 2	Annual state tax	$\begin{array}{r} 31,800.00 \\ - \quad 14,000.00 \\ \hline 17,800.00 \\ \times \quad 0.0535 \\ \hline 952.30 \end{array}$
<b>4</b>	Divide the annual tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 952.30 \\ / \quad 52 \\ \hline 18.31 \end{array}$



## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

Minnesota State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the withholding allowance amount.  5,050.00 per allowance	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 20,200.00 \\ \hline 291,800.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  Married: Line 4	Annual state tax	$\begin{array}{r} 291,800.00 \\ - \quad 198,040.00 \\ \hline 93,760.00 \\ \times \quad 0.0785 \\ \hline 7,360.16 \\ + \quad 11,842.94 \\ \hline 19,203.10 \end{array}$
<b>5</b>	Divide the annual tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 19,203.10 \\ / \quad 52 \\ \hline 369.29 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

Minnesota State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply regular gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the withholding allowance amount.  5,050.00 per allowance	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 20,200.00 \\ \hline 31,800.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table.  Married: Line 2	Annual state tax	$\begin{array}{r} 31,800.00 \\ - \quad 14,000.00 \\ \hline 17,800.00 \\ \times \quad 0.0535 \\ \hline 952.30 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State tax on regular wages for the pay period	$\begin{array}{r} 952.30 \\ / \quad 52 \\ \hline 18.31 \end{array}$
<b>Supplemental Wages</b>			
<b>5</b>	Multiply supplemental wages by the state supplemental tax rate of 6.25%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0625 \\ \hline 312.50 \end{array}$
<b>6</b>	Add the tax on regular wages and the tax on supplemental wages.	Total state tax for the pay period	$\begin{array}{r} 18.31 \\ + \quad 312.50 \\ \hline 330.81 \end{array}$

## State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example

<b>Minnesota State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 6.25%.	State tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0625 \\ \hline 312.50 \end{array}$

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Minnesota*

**State Withholding Tax Regular Wages Only**

**Annualized Method Calculation Example with Period-to-Date Wages**

This calculation example is based on filing status of Married with four allowances. For this example, regular wages are \$500 and period-to-date wages are \$450.

<b>Minnesota Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
<b>3</b>	Subtract the withholding allowance amount.  5,050.00 per allowance	Annual taxable wages	$\begin{array}{r} 49,400.00 \\ - \quad 20,200.00 \\ \hline 29,200.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table  Married: Line 2	Annual state tax	$\begin{array}{r} 29,200.00 \\ - \quad 14,000.00 \\ \hline 15,200.00 \\ \times \quad 0.0535 \\ \hline 813.20 \end{array}$
<b>5</b>	Divide the annual tax by the annual number of pay periods.	Total amount of state tax for the multiple pays within the pay period	$\begin{array}{r} 813.20 \\ / \quad 52 \\ \hline 15.64 \end{array}$
<b>6</b>	Subtract the period-to-date tax amount.	State tax for the additional pay within the pay period	$\begin{array}{r} 15.64 \\ - \quad 0.00 \\ \hline 15.64 \end{array}$

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Minnesota*

**State Withholding Tax Rate Tables**

<b>Single</b>					
<b>Line</b>	<b>If taxable wages are</b>		<b>Tax is</b>		<b>Of the excess over</b>
			<b>Amount</b>	<b>+ %</b>	
<b>1</b>	Not over	4,475.00	0.00	0.00%	0.00
<b>2</b>		36,165.00	0.00	5.35%	4,475.00
<b>3</b>		108,565.00	1,695.42	6.80%	36,165.00
<b>4</b>		197,715.00	6,618.62	7.85%	108,565.00
<b>5</b>	Over	197,715.00	13,616.90	9.85%	197,715.00

<b>Married</b>					
<b>Line</b>	<b>If taxable wages are</b>		<b>Tax is</b>		<b>Of the excess over</b>
			<b>Amount</b>	<b>+ %</b>	
<b>1</b>	Not over	14,000.00	0.00	0.00%	0.00
<b>2</b>		60,330.00	0.00	5.35%	14,000.00
<b>3</b>		198,040.00	2,478.66	6.80%	60,330.00
<b>4</b>		335,450.00	11,842.94	7.85%	198,040.00
<b>5</b>	Over	335,450.00	22,629.63	9.85%	335,450.00

*Vertex Payroll Tax Calculation Guide for the United States  
Minnesota*

## State Unemployment Insurance (SUI) Summary

Minnesota State Unemployment Insurance (SUI) Summary		
<b>Wage Base</b>	42,000.00	
<b>Rates</b>	<b>Minimum employers</b>	0.1% <sup>1</sup>
	<b>Maximum employers</b>	9.00% <sup>1</sup>
	<b>New employer</b>	Varies based on Industry. <sup>1</sup>
	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

1. Employers are also liable for Workforce Development Fee. See Minnesota State Unemployment taxes.

**Vertex Payroll Tax Calculation Guide for the United States  
Minnesota**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Minnesota**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Taxable
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>2</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Taxable
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250
2. This plan is referring to nonqualified stock options.



## State Unemployment Tax Additional Assessment Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI3ER in the parameter pTaxID.

Minnesota State Unemployment Tax Additional Assessment Summary		
<b>State Unemployment Insurance Tax</b>	Varies based on the Experience rate of the employer.	
<b>Rates</b>	<b>Employer</b> 0% of the Minnesota SUI tax amount	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	Flat Rate (default)
<b>Pre-Tax Deductions</b>	These deductions follow Minnesota State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Minnesota SUI. See the state's SUI summary for details.	

*Note: Override maximum deduction parameter (pOvMaxDed) cannot be used when calculating this tax.*

## State Unemployment Tax Federal Loan Interest Assessment Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI2ER in the parameter pTaxID.

Minnesota State Unemployment Tax Federal Loan Interest Assessment Summary		
<b>State Unemployment Insurance Tax and Additional Assessment Tax</b>	Varies based on the Experience rate of the employer.	
<b>Rates</b>	<b>Employer</b> 0% of the Minnesota SUI and Additional Assessment Tax amounts	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	Flat Rate (default)
<b>Pre-Tax Deductions</b>	These deductions follow Minnesota State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Minnesota SUI. See the state's SUI summary for details.	

*Note: Override maximum deduction parameter (pOvMaxDed) cannot be used when calculating this tax.*

## State Unemployment Tax Workforce Development Fee Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI1ER in the parameter pTaxID.

Minnesota State Unemployment Tax Workforce Development Fee Summary		
<b>Wage Base</b>	42,000.00	
<b>Rates</b>	<b>Employer</b> 0.10%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-Tax Deductions</b>	These deductions follow Minnesota State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Minnesota SUI. See the state's SUI summary for details.	

## State Disability Insurance (SDI) Summary

Minnesota State Disability Insurance (SDI) Summary			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>Minnesota Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

# Mississippi Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	7
Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	9
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	11
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	12
State Withholding Tax Rate Table	14
State Unemployment Insurance (SUI) Summary	15
State Unemployment Tax Workforce Investment and Training Contribution Summary	18
State Disability Insurance (SDI) Summary	19
Local Withholding Tax Summary	20

## State Withholding Tax Summary

Mississippi State Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year.	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	<ul style="list-style-type: none"> <li>• Concurrent Aggregation (default)</li> <li>• Flat Rate Combined</li> </ul>
	Supplemental Only	<ul style="list-style-type: none"> <li>• Previous Aggregation</li> <li>• Flat Rate (default)</li> </ul>
<b>Reciprocity</b>	<ul style="list-style-type: none"> <li>• No reciprocity agreements are currently in effect. However, Mississippi does not require withholding from Mississippi residents working in other states that collect withholding tax.</li> <li>• Mississippi withholding is required from Mississippi residents working in other states that do not collect withholding tax.</li> <li>• When Non-Residency Certificate (pNRCertif) is set to false and Mississippi residents work in a state that requires state tax to be withheld, then the Mississippi withholding will be reduced by work state withholding.</li> <li>• Mississippi withholding is required from non-residents working in Mississippi.</li> </ul>	
<b>Jurisdiction Interaction Treatment</b>	Eliminate the resident tax if the work tax > 0. Accumulate wages only if tax is withheld. <i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 5.</i>	
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>• Single</li> <li>• Married</li> <li>• Head of Household</li> <li>• Married Filing Separately or Spouse Employed</li> </ul>	
<b>Standard Deductions</b>	<ul style="list-style-type: none"> <li>• Single</li> <li>• Married (Spouse Not Employed)</li> <li>• Head of Household</li> <li>• Married (Filing Separately or Spouse Employed)</li> </ul>	2,300.00 4,600.00 3,400.00 2,300.00
<b>Personal Exemption Amounts</b>	This is amount varies. Please reference the instructions section on the Mississippi Employee's Withholding Exemption Certificate	

**Vertex Payroll Tax Calculation Guide for the United States  
Mississippi**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		



**Vertex Payroll Tax Calculation Guide for the United States  
Mississippi**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>3</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>4</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250

2. Exempt up to a monthly limit of \$315

3. This plan is referring to nonqualified stock options.

4. Exempt up to a monthly limit of \$315

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married, Spouse Employed claiming two allowable dependents (head of household individuals may claim an exemption for each dependent excluding the one that qualifies the taxpayer as head of household status; married or single individuals may claim an exemption for each dependent, but should not include themselves or their spouse; married individuals with two incomes may divide the number of allowable dependents between them in any manner they choose).

<b>Mississippi State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the standard deduction.  2,300.00 Married, Spouse Employed	Wages minus the standard deduction	$\begin{array}{r} 52,000.00 \\ - \quad 2,300.00 \\ \hline 49,700.00 \end{array}$
<b>3</b>	Subtract the personal exemption amount claimed on Line 6 of the Mississippi Employee's Withholding Exemption Certificate. <i>Note: Pass this amount in pExeAmt</i>	Wages minus the personal exemption	$\begin{array}{r} 49,700.00 \\ - \quad 15,000.00 \\ \hline 34,700.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  All filers: Line 2	Annual state tax	$\begin{array}{r} 34,700.00 \\ - \quad 10,000.00 \\ \hline 24,700.00 \\ \times \quad 0.047 \\ \hline 1,160.90 \end{array}$
<b>5</b>	Divide the annual tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 1,160.90 \\ / \quad 52 \\ \hline 22.33 \end{array}$
<b>6</b>	Round the state tax to the nearest dollar.	Rounded state tax for the pay period	22.00

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married, Spouse Employed claiming two allowable dependents (head of household individuals may claim an exemption for each dependent excluding the one that qualifies the taxpayer as head of household status; married or single individuals may claim an exemption for each dependent, but should not include themselves or their spouse; married individuals with two incomes may divide the number of allowable dependents between them in any manner they choose).

<b>Mississippi State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the standard deduction.  2,300.00 Married, Spouse Employed	Wages minus the standard deduction	$\begin{array}{r} 312,000.00 \\ - \quad 2,300.00 \\ \hline 309,700.00 \end{array}$
<b>4</b>	Subtract the personal exemption amount claimed on Line 6 of the Mississippi Employee's Withholding Exemption Certificate. <i>Note: Pass this amount in pExeAmt.</i>	Annual taxable wages	$\begin{array}{r} 309,700.00 \\ - \quad 15,000.00 \\ \hline 294,700.00 \end{array}$
<b>5</b>	Compute the annual state tax using the tax rate table.  All filers: Line 2	Annual state tax	$\begin{array}{r} 294,700.00 \\ - \quad 10,000.00 \\ \hline 284,700.00 \\ \times \quad 0.047 \\ \hline 13,380.90 \end{array}$
<b>6</b>	Divide the annual tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 13,380.90 \\ / \quad 52 \\ \hline 257.33 \end{array}$
<b>7</b>	Round the state tax to the nearest dollar.	Rounded state tax for the pay period	257.00

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on filing status of Married, Spouse Employed claiming two allowable dependents (head of household individuals may claim an exemption for each dependent excluding the one that qualifies the taxpayer as head of household status; married or single individuals may claim an exemption for each dependent, but should not include themselves or their spouse; married individuals with two incomes may divide the number of allowable dependents between them in any manner they choose).

Mississippi State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the standard deduction.  2,300.00 Married, Spouse Employed	Wages minus the standard deduction	$\begin{array}{r} 52,000.00 \\ - \quad 2,300.00 \\ \hline 49,700.00 \end{array}$
<b>3</b>	Subtract the personal exemption amount claimed on Line 6 of the Mississippi Employee's Withholding Exemption Certificate.  <i>Note: Pass this amount in pExeAmt.</i>	Annual taxable wages	$\begin{array}{r} 49,700.00 \\ - \quad 15,000.00 \\ \hline 34,700.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  All filers: Line 2	Annual state tax	$\begin{array}{r} 34,700.00 \\ - \quad 10,000.00 \\ \hline 24,700.00 \\ \times \quad 0.047 \\ \hline 1,160.90 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	State tax on regular pay for the pay period	$\begin{array}{r} 1,160.90 \\ / \quad 52 \\ \hline 22.33 \end{array}$
<b>6</b>	Round the state tax to the nearest dollar.	Rounded state tax on regular pay for the pay period	22.00

*Vertex Payroll Tax Calculation Guide for the United States  
Mississippi*

<b>Mississippi State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>Supplemental Wages</b>			
<b>7</b>	Multiply supplemental wages by the state supplemental tax rate of 4.7%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.047 \\ \hline 235.00 \end{array}$
<b>8</b>	Round the state tax to the nearest dollar.	Rounded state tax on supplemental pay for the pay period	235.00
<b>9</b>	Add the tax on regular wages and the tax on supplemental wages.	Rounded total state tax for the pay period	$\begin{array}{r} 22.00 \\ + \quad 235.00 \\ \hline 257.00 \end{array}$

## Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Married, Spouse Employed claiming two allowable dependents (head of household individuals may claim an exemption for each dependent excluding the one that qualifies the taxpayer as head of household status; married or single individuals may claim an exemption for each dependent, but should not include themselves or their spouse; married individuals with two incomes may divide the number of allowable dependents between them in any manner they choose).

<b>Mississippi Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the standard deduction.  2,300.00 Married, Spouse Employed	Wages minus the standard deduction	$\begin{array}{r} 312,000.00 \\ - \quad 2,300.00 \\ \hline 309,700.00 \end{array}$
<b>4</b>	Subtract the personal exemption amount claimed on Line 6 of the Mississippi Employee's Withholding Exemption Certificate.  <i>Note: Pass this amount in pSExeAmt or pExeAmt.</i>	Annual taxable wages	$\begin{array}{r} 309,700.00 \\ - \quad 15,000.00 \\ \hline 294,700.00 \end{array}$
<b>5</b>	Compute the annual state tax using the tax rate table  All filers: Line 2	Annual state tax	$\begin{array}{r} 294,700.00 \\ - \quad 10,000.00 \\ \hline 284,700.00 \\ \times \quad 0.047 \\ \hline 13,380.90 \end{array}$
<b>6</b>	Divide the annual tax by the annual number of pay periods.	Preliminary tax for the pay period	$\begin{array}{r} 13,380.90 \\ / \quad 52 \\ \hline 257.33 \end{array}$

**Vertex Payroll Tax Calculation Guide for the United States  
Mississippi**

<b>Mississippi Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>7</b>	Subtract the previous pay period's tax amount.	State tax for the pay period	$  \begin{array}{r}  257.33 \\  - \quad 22.00 \\  \hline  235.33  \end{array}  $
<b>8</b>	Round the state tax to the nearest dollar.	Rounded state tax for the pay period	235.00

## State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example

Mississippi State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example			
Step	Action	Result	Example
1	Multiply supplemental wages by the state supplemental tax rate of 4.7%.	State tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.047 \\ \hline 235.00 \end{array}$



## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married, Spouse Employed claiming two allowable dependents (head of household individuals may claim an exemption for each dependent excluding the one that qualifies the taxpayer as head of household status; married or single individuals may claim an exemption for each dependent, but should not include themselves or their spouse; married individuals with two incomes may divide the number of allowable dependents between them in any manner they choose). For this example, regular wages are \$500 and period-to-date wages are \$450.

Mississippi Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages			
Step	Action	Result	Example
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	<div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="text-align: right; margin-right: 10px;">450.00</div> <div style="text-align: right;">                     +  <u>500.00</u>                      950.00                 </div> </div>
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	<div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="text-align: right; margin-right: 10px;">950.00</div> <div style="text-align: right;">                     x  <u>52</u>                      49,400.00                 </div> </div>
<b>3</b>	Subtract the standard deduction.  2,300.00 Married, Spouse Employed	Wages minus the standard deduction	<div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="text-align: right; margin-right: 10px;">49,400.00</div> <div style="text-align: right;">                     -  <u>2,300.00</u>                      47,100.00                 </div> </div>
<b>4</b>	Subtract the personal exemption amount claimed on Line 6 of the Mississippi Employee's Withholding Exemption Certificate. <i>Note: Pass this amount in pExeAmt.</i>	Annual taxable wages	<div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="text-align: right; margin-right: 10px;">47,100.00</div> <div style="text-align: right;">                     -  <u>15,000.00</u>                      32,100.00                 </div> </div>
<b>5</b>	Compute the annual state tax using the tax rate table.  All filers: Line 3	Annual state tax	<div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="text-align: right; margin-right: 10px;">32,100.00</div> <div style="text-align: right;">                     -  <u>10,000.00</u>                      22,100.00                 </div> </div> <div style="display: flex; justify-content: flex-end; align-items: center; margin-top: 5px;"> <div style="text-align: right; margin-right: 10px;">x 0.047</div> <div style="text-align: right;"> <u>1,038.70</u> </div> </div>
<b>6</b>	Divide the annual tax by the annual number of pay periods.	Total amount of state tax for the multiple pays within the pay period	<div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="text-align: right; margin-right: 10px;">1,038.70</div> <div style="text-align: right;">                     /  <u>52</u>                      19.98                 </div> </div>

*Vertex Payroll Tax Calculation Guide for the United States  
Mississippi*

<b>Mississippi Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>7</b>	Round the state tax to the nearest dollar.	Total amount of rounded state tax for the multiple pays within the pay period	20.00
<b>8</b>	Subtract the period-to-date tax amount.	State tax for the additional pay within the pay period	20.00 -           0.00 <hr style="width: 10%; margin: 0 auto;"/> 20.00

*Vertex Payroll Tax Calculation Guide for the United States  
Mississippi*

**State Withholding Tax Rate Table**

All filers					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	10,000.00		0.00%	0.00
2	Over	10,000.00		4.70%	10,000.00

## State Unemployment Insurance (SUI) Summary

Mississippi State Unemployment Insurance (SUI) Summary			
<b>Wage Base</b>	14,000.00		
<b>Rates</b>	<b>Minimum employer</b>	0% <sup>1</sup>	<b>Maximum employer</b> 5.4% <sup>1</sup>
	<b>New employer</b>	1% <sup>1</sup>	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>	
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	

1. Employers may also be liable for the Workforce Investment and Training Contribution. See the Mississippi State Unemployment Tax Workforce Training Enhancement Tax Summary.

**Vertex Payroll Tax Calculation Guide for the United States  
Mississippi**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Mississippi**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Exempt
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>4</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Taxable	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250

2. Exempt up to a monthly limit of \$300

3. This plan is referring to nonqualified stock options.

4. Exempt up to a monthly limit of \$300

## State Unemployment Tax Workforce Investment and Training Contribution Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI1ER in the parameter pTaxID.

Mississippi State Unemployment Tax Workforce Investment and Training Contribution Summary		
<b>Wage Base</b>	14,000.00	
<b>Rates</b>	<b>Employer</b> 0.2%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-Tax Deductions</b>	These deductions follow Mississippi State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Mississippi SUI. See the state's SUI summary for details.	

## **State Disability Insurance (SDI) Summary**

<b>Mississippi State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable



*Vertex Payroll Tax Calculation Guide for the United States  
Mississippi*

**Local Withholding Tax Summary**

<b>Mississippi Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

# Missouri Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	7
State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	9
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	10
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	11
State Withholding Tax Rate Table	13
State Unemployment Insurance (SUI) Summary	14
State Disability Insurance (SDI) Summary	17
Local Withholding Tax Summary	18
Local Withholding Tax Calculation Example	21
Local Tax Rate Tables	22
Local Employer Tax Summary	23

## State Withholding Tax Summary

Missouri State Withholding Tax Summary									
<b>Basis of tax</b>	Gross income earned in the calendar year.								
<b>Calculation methods</b>	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center;">Pay type</th> <th style="width: 50%; text-align: center;">Calculation methods</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Regular Only</td> <td style="text-align: center;">Annualized (default)</td> </tr> <tr> <td style="text-align: center;">Regular and Supplemental</td> <td style="text-align: center;"> <ul style="list-style-type: none"> <li>Concurrent Aggregation (default)</li> <li>Flat Rate Combined</li> </ul> </td> </tr> <tr> <td style="text-align: center;">Supplemental Only</td> <td style="text-align: center;"> <ul style="list-style-type: none"> <li>Previous Aggregation</li> <li>Flat Rate (default)</li> </ul> </td> </tr> </tbody> </table>	Pay type	Calculation methods	Regular Only	Annualized (default)	Regular and Supplemental	<ul style="list-style-type: none"> <li>Concurrent Aggregation (default)</li> <li>Flat Rate Combined</li> </ul>	Supplemental Only	<ul style="list-style-type: none"> <li>Previous Aggregation</li> <li>Flat Rate (default)</li> </ul>
	Pay type	Calculation methods							
	Regular Only	Annualized (default)							
	Regular and Supplemental	<ul style="list-style-type: none"> <li>Concurrent Aggregation (default)</li> <li>Flat Rate Combined</li> </ul>							
Supplemental Only	<ul style="list-style-type: none"> <li>Previous Aggregation</li> <li>Flat Rate (default)</li> </ul>								
Regular and Supplemental	<ul style="list-style-type: none"> <li>Concurrent Aggregation (default)</li> <li>Flat Rate Combined</li> </ul>								
Supplemental Only	<ul style="list-style-type: none"> <li>Previous Aggregation</li> <li>Flat Rate (default)</li> </ul>								

**Reciprocity**	- No reciprocity agreements are currently in effect. However, Missouri does not require withholding from Missouri residents working in other states that collect withholding tax. - Missouri withholding is required from Missouri residents working in other states that do not collect withholding tax. - When Non-Residency Certificate (pNRCertif) is set to false and Missouri residents work in a state that requires state tax to be withheld, then the Missouri withholding will be reduced by work state withholding. - Missouri withholding is required from non-residents working in Missouri.															
**Jurisdiction Interaction Treatment**	Eliminate the resident tax if the work tax imposes a withholding tax on nonresidents. Accumulate wages only if tax is withheld. *Programming tip: You can program the system to calculate using these rules by setting `plurIntTreatment` to a value of 7.*															
**Valid Filing Statuses**	- Single or Married Spouse Works or Married Filing Separate - Married, spouse does not work - Head of Household															
**Standard Deductions**					---	-----------		Single or Married Spouse Works or Married Filing Separate	14,600.00		Married, spouse does not work <sup>2</sup>	29,200.00		Head of household	21,900.00	

**Vertex Payroll Tax Calculation Guide for the United States  
Missouri**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Missouri**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt		
Deceased Worker Pay	Exempt	Meals for the convenience of the ER	Exempt
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable	Severance Pay	Taxable
Golden Parachute	Taxable		
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>5</sup>
<b>Sick pay</b>			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Single or Married Spouse Works or Married Filing Separate

<b>Missouri State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the standard deduction.  Single or Married Spouse Works or Married Filing Separate:  14,600.00	Wages minus the standard deduction	$\begin{array}{r} 52,000.00 \\ - 14,600.00 \\ \hline 37,400.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table.  All filers: Line 8	Annual state tax	$\begin{array}{r} 37,400.00 \\ - 8,911.00 \\ \hline 28,489.00 \\ \times \quad 0.0480 \\ \hline 1,367.47 \\ + 248.00 \\ \hline 1,615.47 \end{array}$
<b>4</b>	Divide the annual tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 1,615.47 \\ / \quad 52 \\ \hline 31.07 \end{array}$
<b>5</b>	Round the state tax to the nearest dollar.	Rounded state tax for the pay period	31.00

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Single or Married Spouse Works or Married Filing Separate

<b>Missouri State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the standard deduction.  Single or Married Spouse Works or Married Filing Separate:  14,600.00	Wages minus the standard deduction	$\begin{array}{r} 312,000.00 \\ - \quad 14,600.00 \\ \hline 297,400.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  All filers: Line 8	Annual state tax	$\begin{array}{r} 297,400.00 \\ - \quad 8,911.00 \\ \hline 288,489.00 \\ \times \quad 0.0480 \\ \hline 13,847.47 \\ + \quad 248.00 \\ \hline 14,095.47 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 14,095.47 \\ / \quad 52 \\ \hline 271.07 \end{array}$
<b>6</b>	Round the state tax for the pay period to the nearest dollar.	Rounded state tax for the pay period	271.00

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on filing status of Single or Married Spouse Works or Married Filing Separate

<b>Missouri State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>Regular Wages</b>			
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the standard deduction.  Single or Married Spouse Works or Married Filing Separate:  14,600.00	Wages minus the standard deduction	$\begin{array}{r} 52,000.00 \\ - 14,600.00 \\ \hline 37,400.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table.  All filers: Line 8	Annual state tax	$\begin{array}{r} 37,400.00 \\ - 8,911.00 \\ \hline 28,489.00 \\ \times \quad 0.0480 \\ \hline 1,367.47 \\ + \quad 248.00 \\ \hline 1,615.47 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State tax on regular wages for the pay period	$\begin{array}{r} 1,615.47 \\ / \quad 52 \\ \hline 31.07 \end{array}$
<b>5</b>	Round the state tax for the pay period to the nearest dollar.	Rounded state tax on regular wages for the pay period	31.00



*Vertex Payroll Tax Calculation Guide for the United States  
Missouri*

<b>Missouri State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>Supplemental Wages</b>			
<b>6</b>	Multiply supplemental wages by the state supplemental tax rate of 4.8%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0480 \\ \hline 240.00 \end{array}$
<b>7</b>	Round the tax amount to the nearest dollar.	Rounded state tax on supplemental wages for the pay period	240.00
<b>8</b>	Add the tax on regular wages and the tax on supplemental wages.	Rounded total state tax for the pay period	$\begin{array}{r} 31.00 \\ + \quad 240.00 \\ \hline 271.00 \end{array}$

## State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Single or Married Spouse Works or Married Filing Separate

Missouri State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example			
Step	Action	Result	Example
1	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
2	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
3	Subtract the standard deduction.  Single or Married Spouse Works or Married Filing Separate:  14,600.00	Wages minus the standard deduction	$\begin{array}{r} 312,000.00 \\ - \quad 14,600.00 \\ \hline 297,400.00 \end{array}$
4	Compute the annual state tax using the tax rate table.  All filers: Line 8	Annual state tax	$\begin{array}{r} 297,400.00 \\ - \quad 8,911.00 \\ \hline 288,489.00 \\ \times \quad 0.0480 \\ \hline 13,847.47 \\ + \quad 248.00 \\ \hline 14,095.47 \end{array}$
5	Divide the annual state tax by the annual number of pay periods.	Prelimi-nary state tax for the pay period	$\begin{array}{r} 14,095.47 \\ / \quad 52 \\ \hline 271.07 \end{array}$
6	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 271.07 \\ - \quad 31.00 \\ \hline 240.07 \end{array}$
7	Round the state tax for the pay period to the nearest dollar.	Rounded state tax for the pay period	240.00

## State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example

<b>Missouri State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 4.8%.	State tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0480 \\ \hline 240.00 \end{array}$
<b>2</b>	Round the state tax to the nearest dollar.	Rounded state tax for the pay period	240.00

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Single or Married Spouse Works or Married Filing Separate. For this example, regular wages are \$500 and period-to-date wages are \$450.

<b>Missouri Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
1	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
2	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
3	Subtract the standard deduction.  Single or Married Spouse Works or Married Filing Separate:  14,600.00	Wages minus the standard deduction	$\begin{array}{r} 49,400.00 \\ - \quad 14,600.00 \\ \hline 34,800.00 \end{array}$
4	Compute the annual state tax using the tax rate table  All filers: Line 8	Annual state tax	$\begin{array}{r} 34,800.00 \\ - \quad 8,911.00 \\ \hline 25,889.00 \\ \times \quad 0.0480 \\ \hline 1,242.67 \\ + \quad 248.00 \\ \hline 1,490.67 \end{array}$
5	Divide the annual tax by the annual number of pay periods.	Total amount of state tax for the multiple pays within the pay period	$\begin{array}{r} 1,490.67 \\ / \quad 52 \\ \hline 28.67 \end{array}$

**Vertex Payroll Tax Calculation Guide for the United States  
Missouri**

<b>Missouri Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>						
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>			
6	Round the tax amount to the nearest dollar.	Total amount of rounded state tax for the multiple pays within the pay period	29.00			
7	Subtract the period-to-date tax amount.	State tax for the additional pay within the pay period	<table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: right;">29.00</td> </tr> <tr> <td style="text-align: right;">- 5.00</td> </tr> <tr> <td style="text-align: right; border-top: 1px solid black;">24.00</td> </tr> </table>	29.00	- 5.00	24.00
29.00						
- 5.00						
24.00						

*Vertex Payroll Tax Calculation Guide for the United States  
Missouri*

## State Withholding Tax Rate Table

All filers					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	1,273.00		0.00%	
2		2,546.00	0.00	2.00%	1,273.00
3		3,819.00	25.00	2.50%	2,546.00
4		5,092.00	57.00	3.00%	3,819.00
5		6,365.00	95.00	3.50%	5,092.00
6		7,638.00	140.00	4.00%	6,365.00
7		8,911.00	191.00	4.50%	7,638.00
8	Over	8,911.00	248.00	4.80%	8,911.00

## State Unemployment Insurance (SUI) Summary

Missouri State Unemployment Insurance (SUI) Summary		
<b>Wage Base</b>	10,000.00	
<b>Rates</b>	<b>Minimum employer</b>	0.00%
	<b>Maximum employer</b>	9.45%
	<b>New employer</b>	Varies based on industry
	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	Pay Type	Calculation Methods
	All Pay Types	<ul style="list-style-type: none"> <li>Self Adjust</li> <li>No Self Adjust (default)</li> <li>Self Adjust at Maximum</li> <li>Quarterly Self Adjust</li> <li>Quarterly Self Adjust at Maximum</li> <li>Semiannual Self Adjust</li> <li>Semiannual Self Adjust at Maximum</li> </ul>

**Vertex Payroll Tax Calculation Guide for the United States  
Missouri**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Taxable		



**Vertex Payroll Tax Calculation Guide for the United States  
Missouri**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>4</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay <sup>5</sup>			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250
2. Exempt up to a monthly limit of \$315
3. This plan is referring to nonqualified stock options.
4. Exempt up to a monthly limit of \$315
5. All Sick Pay plans are taxable for the State Unemployment Automation Fund and Surcharge Tax.

## State Disability Insurance (SDI) Summary

Missouri State Disability Insurance (SDI) Summary			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>Missouri Local Withholding Tax Summary</b>					
<b>Basis of tax</b>	Gross income earned in the calendar year.				
<b>Calculation methods</b>	<table border="1"><thead><tr><th><b>Pay type</b></th><th><b>Calculation methods</b></th></tr></thead><tbody><tr><td>All Pay Types</td><td>Flat Rate (default)</td></tr></tbody></table>	<b>Pay type</b>	<b>Calculation methods</b>	All Pay Types	Flat Rate (default)
	<b>Pay type</b>	<b>Calculation methods</b>			
All Pay Types	Flat Rate (default)				
<b>Reciprocity</b>	No reciprocal agreements are currently in effect.				
<b>Valid Filing Statuses</b>	Not applicable				

**Vertex Payroll Tax Calculation Guide for the United States  
Missouri**

## Local Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Missouri**

## Local Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements <sup>3</sup>	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Taxable	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>2</sup>	Taxable
		Vanpool and Transit Passes	Taxable
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250
2. This plan is referring to nonqualified stock options.
3. St Louis Local Tax is exempt.

## Local Withholding Tax Calculation Example

<b>Missouri State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the tax rate for the applicable city, using the tax rate table.	Local tax per pay period	$\begin{array}{r} 1,000.00 \\ \times \quad 0.01 \\ \hline 10.00 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States*  
*Missouri*

## Local Tax Rate Tables

Local Withholding Tax Rate Table	
City	Earnings Tax Rate
Kansas City	1.00%
St. Louis	1.00%

Local Employer Tax Rate Table	
City	Payroll Expense Tax Rate
St. Louis <sup>1</sup>	0.50%

1. To calculate this tax, use the eVprtTaxIDCIER enumerated type in the parameter pTaxID.

**Vertex Payroll Tax Calculation Guide for the United States  
Missouri**

## Local Employer Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		



**Vertex Payroll Tax Calculation Guide for the United States  
Missouri**

## Local Employer Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Taxable		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Taxable	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Exempt
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Exempt
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable	Severance Pay	Taxable
Golden Parachute	Taxable		
Group Term Life in excess of \$50,000	Taxable	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>2</sup>	Taxable
		Vanpool and Transit Passes	Taxable
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Exempt
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Exempt

1. Exempt up to a limit of \$5,250

2. This plan is referring to nonqualified stock options.

# Montana Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	7
State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	9
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	10
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	11
State Withholding Tax Rate Table	12
State Unemployment Insurance (SUI) Summary	13
State Unemployment Tax Administrative Fund Tax Summary	16
State Disability Insurance (SDI) Summary	17
Local Withholding Tax Summary	18

## State Withholding Tax Summary

Montana State Withholding Tax Summary			
<b>Basis of tax</b>	Gross income earned in the calendar year.		
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>	
	Regular Only	Annualized (default)	
	Regular and Supplemental	<ul style="list-style-type: none"> <li>• Concurrent Aggregation (default)</li> <li>• Flat Rate Combined</li> </ul>	
	Supplemental Only	<ul style="list-style-type: none"> <li>• Previous Aggregation</li> <li>• Flat Rate (default)</li> </ul>	
<b>Reciprocity</b>	<p>Montana withholding is required from Montana residents working in Montana, and from nonresidents working in Montana who reside in states other than North Dakota.</p> <p>The following table summarizes the reciprocity agreements in effect:</p>		
	<b>Residents of...</b>	<b>Who Work in...</b>	<b>Are Subject to this Tax Treatment:</b>
	North Dakota <sup>1</sup>	Montana	Exempt from Montana withholding
	Montana	North Dakota	Exempt from North Dakota withholding
<b>Jurisdiction Interaction Treatment</b>	<p>Eliminate the resident tax if the wages are earned out of state. Accumulate wages only if tax withheld.</p> <p><i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 13.</i></p> <p>Reciprocity Agreement with North Dakota: pJurIntTreatment 13 is not used when the work location is North Dakota. The system uses the rules for pJurIntTreatment 7, Eliminate the resident tax if the work tax &gt; 0. Accumulate wages only if tax is withheld.</p> <p><i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 7.</i></p>		
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>• Single</li> <li>• Married</li> <li>• Head of Household</li> <li>• Married Filing Jointly</li> <li>• Single or Married Filing Separately</li> <li>• Married Filing Jointly with Both Spouses Working</li> </ul>		

**Vertex Payroll Tax Calculation Guide for the United States  
Montana**

## State Withholding Tax Summary

- Single/Married Filing
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Montana**

## State Withholding Tax Summary

- Single/Married Filing • Subject: wages will be included in subject gross but not in adjusted current gross.  
 • Taxable: wages will be included in subject gross and in adjusted current gross.  
 • Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>5</sup>
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly with both spouses working.

<b>Montana State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Compute the annual state tax using the tax rate table. Married Filing Jointly with both : Line 3 spouses working	Annual state tax	$\begin{array}{r} 52,000.00 \\ - \quad 35,100.00 \\ \hline 16,900.00 \\ \times \quad 0.059 \\ \hline 997.10 \\ + \quad 964.00 \\ \hline 1,961.10 \end{array}$
<b>3</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 1,961.10 \\ / \quad 52 \\ \hline 37.71 \end{array}$
<b>4</b>	Round the tax amount to the nearest dollar.	Rounded state tax for the pay period	38.00

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly with both spouses working.

<b>Montana State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table.  Married Filing Jointly with both : Line 3 spouses working	Annual state tax	$\begin{array}{r} 312,000.00 \\ - \quad 35,100.00 \\ \hline 276,900.00 \\ \times \quad 0.059 \\ \hline 16,337.10 \\ + \quad 964.00 \\ \hline 17,301.10 \end{array}$
<b>4</b>	Divide the annual tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 17,301.10 \\ / \quad 52 \\ \hline 332.71 \end{array}$
<b>5</b>	Round the state tax to the nearest dollar.	Rounded state tax for the pay period	333.00

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly with both spouses working.

Montana State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Compute the annual state tax using the tax rate table.  Married Filing Jointly with both spouses working : Line 3	Annual state tax	$\begin{array}{r} 52,000.00 \\ - \quad 35,100.00 \\ \hline 16,900.00 \\ \times \quad 0.059 \\ \hline 997.10 \\ + \quad 964.00 \\ \hline 1,961.10 \end{array}$
<b>3</b>	Divide the annual state tax by the annual number of pay periods.	State tax on regular wages for the pay period	$\begin{array}{r} 1,961.10 \\ / \quad 52 \\ \hline 37.71 \end{array}$
<b>4</b>	Round the state tax to the nearest dollar.	Rounded state tax on regular wages for the pay period	38.00



**Vertex Payroll Tax Calculation Guide for the United States  
Montana**

<b>Montana State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>Supplemental Wages</b>			
<b>5</b>	Multiply supplemental wages by the state supplemental tax rate of 5%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.05 \\ \hline 250.00 \end{array}$
<b>6</b>	Round the tax to the nearest dollar.	Rounded state tax on supplemental pay for the pay period	250.00
<b>7</b>	Add the tax on regular wages and the tax on supplemental wages.	Total state tax for the pay period	$\begin{array}{r} 38.00 \\ + \quad 250.00 \\ \hline 288.00 \end{array}$

## State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example

<b>Montana State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 5%.	State tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.05 \\ \hline 250.00 \end{array}$
<b>2</b>	Round the tax amount to the nearest dollar.	Rounded state tax for the pay period	250.00

## State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly with both spouses working.

<b>Montana Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table.  Married Filing Jointly with both : Line 3 spouses working	Annual state tax	$\begin{array}{r} 312,000.00 \\ - \quad 35,100.00 \\ \hline 276,900.00 \\ \times \quad 0.0590 \\ \hline 16,337.10 \\ + \quad 964.00 \\ \hline 17,301.10 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	Preliminary state tax for the pay period	$\begin{array}{r} 17,301.10 \\ / \quad 52 \\ \hline 332.71 \end{array}$
<b>5</b>	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 332.71 \\ - \quad 38.00 \\ \hline 294.71 \end{array}$
<b>6</b>	Round the state tax to the nearest dollar.	Rounded state tax for the pay period	295.00

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married Filing Jointly with both spouses working.

<b>Montana Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table Married Filing Jointly with both : Line 3 spouses working	Annual state tax	$\begin{array}{r} 49,400.00 \\ - \quad 35,100.00 \\ \hline 14,300.00 \\ \times \quad 0.059 \\ \hline 843.70 \\ + \quad 964.00 \\ \hline 1,807.70 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	Total amount of state tax for the multiple pays within the pay period	$\begin{array}{r} 1,807.70 \\ / \quad 52 \\ \hline 34.76 \end{array}$
<b>5</b>	Round the state tax to the nearest dollar.	Rounded total amount of state tax for the multiple pays within the pay period	35.00
<b>6</b>	Subtract the period-to-date tax amount.	State tax for the additional pay within the pay period	$\begin{array}{r} 35.00 \\ - \quad 8.00 \\ \hline 27.00 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
Montana*

## State Withholding Tax Rate Table

Single, Married Filing Separately, or Married Filing Jointly with Both Spouses Working					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	14,600.00		0.00%	
2		35,100.00	0.00	4.70%	14,600.00
3	Over	35,100.00	964.00	5.90%	35,100.00

Married or Married Filing Jointly					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	29,200.00		0.00%	
2		70,200.00	0.00	4.70%	29,200.00
3	Over	70,200.00	1,927.00	5.90%	70,200.00

Head of Household					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	21,900.00		0.00%	
2		52,650.00	0.00	4.70%	21,900.00
3	Over	52,650.00	1,445.00	5.90%	52,650.00

## State Unemployment Insurance (SUI) Summary

Montana State Unemployment Insurance (SUI) Summary				
<b>Wage Base</b>	43,000.00			
<b>Rates</b>	<b>Minimum employers</b>	0% <sup>1</sup>	<b>Maximum employers</b>	6.12% <sup>1</sup>
	<b>New employer</b>	2.20%	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>	
	All Pay Types		<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	

1. Employers are also liable for Administrative Fund Tax. See Montana State Unemployment Tax Administrative Fund Tax Summary.

**Vertex Payroll Tax Calculation Guide for the United States  
Montana**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Montana**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Exempt
Educational Assistance (Job-Related)	Taxable	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>1</sup>	Taxable
		Vanpool and Transit Passes	Taxable
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. This plan is referring to nonqualified stock options.



## State Unemployment Tax Administrative Fund Tax Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI1ER in the parameter pTaxID.

Montana State Unemployment Tax Administrative Fund Tax Summary		
<b>Wage Base</b>	43,000.00	
<b>Rates</b>	<b>Employer</b> 0.18%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-Tax Deductions</b>	These deductions follow Montana State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Montana SUI. See the state's SUI summary for details.	

## **State Disability Insurance (SDI) Summary**

<b>Montana State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>Montana Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

# Nebraska Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	7
Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	8
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	9
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	10
State Withholding Tax Rate Tables	11
State Unemployment Insurance (SUI) Summary	12
State Disability Insurance (SDI) Summary	15
Local Withholding Tax Summary	16

## State Withholding Tax Summary

Nebraska State Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year.	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	<ul style="list-style-type: none"> <li>• Concurrent Aggregation (default)</li> <li>• Flat Rate Combined</li> </ul>
	Supplemental Only	<ul style="list-style-type: none"> <li>• Previous Aggregation</li> <li>• Flat Rate (default)</li> </ul>
<b>Reciprocity</b>	No reciprocity agreements are currently in effect. However, Nebraska allows a credit for taxes paid elsewhere. For Nebraska residents working in other states, withhold for Nebraska the amount by which Nebraska tax exceeds the tax of the state of employment. Nebraska withholding is required from non- residents working in Nebraska.	
<b>Jurisdiction Interaction Treatment</b>	Credit the resident state by the amount of work tax withheld. Accumulate wages only if out of state tax is not withheld. <i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 10.</i>	
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>• Single</li> <li>• Married</li> </ul>	
<b>Allowance Amounts</b>	Per allowance     2,250.00	

**Vertex Payroll Tax Calculation Guide for the United States  
Nebraska**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Nebraska**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

<b>Nebraska State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the withholding allowance amount.  2,250.00 per allowance	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 9,000.00 \\ \hline 43,000.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table.  Married: Line 5	Annual state tax	$\begin{array}{r} 43,000.00 \\ - \quad 30,360.00 \\ \hline 12,640.00 \\ \times \quad 0.0491 \\ \hline 620.62 \\ + \quad 687.00 \\ \hline 1,307.62 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 1,307.62 \\ / \quad 52 \\ \hline 25.15 \end{array}$



## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

Nebraska State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the withholding allowance amount.  2,250.00 per allowance	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 9,000.00 \\ \hline 303,000.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  Married: Line 7	Annual state tax	$\begin{array}{r} 303,000.00 \\ - \quad 77,710.00 \\ \hline 225,290.00 \\ \times \quad 0.0610 \\ \hline 13,742.69 \\ + \quad 3,306.50 \\ \hline 17,049.19 \end{array}$
<b>5</b>	Divide the annual tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 17,049.19 \\ / \quad 52 \\ \hline 327.87 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

Nebraska State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the withholding allowance amount.  2,250.00 per allowance	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 9,000.00 \\ \hline 43,000.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table.  Married: Line 5	Annual state tax	$\begin{array}{r} 43,000.00 \\ - \quad 30,360.00 \\ \hline 12,640.00 \\ \times \quad 0.0491 \\ \hline 620.62 \\ + \quad 687.00 \\ \hline 1,307.62 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State tax on regular wages for the pay period	$\begin{array}{r} 1,307.62 \\ / \quad 52 \\ \hline 25.15 \end{array}$
<b>Supplemental Wages</b>			
<b>5</b>	Multiply supplemental wages by the state supplemental tax rate of 5%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.05 \\ \hline 250.00 \end{array}$
<b>6</b>	Add the tax on regular wages and the tax on supplemental wages.	Total state tax for the pay period	$\begin{array}{r} 25.15 \\ + \quad 250.00 \\ \hline 275.15 \end{array}$

## Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

<b>Nebraska Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the withholding allowance amount.  2,250.00 per allowance	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 9,000.00 \\ \hline 303,000.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  Married: Line 7	Annual state tax	$\begin{array}{r} 303,000.00 \\ - \quad 77,710.00 \\ \hline 225,290.00 \\ \times \quad 0.0610 \\ \hline 13,742.69 \\ + \quad 3,306.50 \\ \hline 17,049.19 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	Preliminary state tax for the pay period	$\begin{array}{r} 17,049.19 \\ / \quad 52 \\ \hline 327.87 \end{array}$
<b>6</b>	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 327.87 \\ - \quad 25.15 \\ \hline 302.72 \end{array}$

## State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example

<b>Nebraska State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 5%.	State tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.05 \\ \hline 250.00 \end{array}$

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married with four allowances. For this example, regular wages are \$500 and period-to-date wages are \$450.

Nebraska Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages			
Step	Action	Result	Example
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
<b>3</b>	Subtract the withholding allowance amount.  2,250.00 per allowance	Annual taxable wages	$\begin{array}{r} 49,400.00 \\ - \quad 9,000.00 \\ \hline 40,400.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  Married: Line 5	Annual state tax	$\begin{array}{r} 40,400.00 \\ - \quad 30,360.00 \\ \hline 10,040.00 \\ \times \quad 0.0491 \\ \hline 492.96 \\ + \quad 687.00 \\ \hline 1,179.96 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	Total amount of state tax for the multiple pays within the pay period	$\begin{array}{r} 1,179.96 \\ / \quad 52 \\ \hline 22.69 \end{array}$
<b>6</b>	Subtract the period-to-date tax amount.	State tax for the additional pay within the pay period	$\begin{array}{r} 22.69 \\ - \quad 3.33 \\ \hline 19.36 \end{array}$

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## State Withholding Tax Rate Tables

<b>Single</b>					
<b>Line</b>	<b>If taxable wages are</b>		<b>Tax is</b>		<b>Of the excess over</b>
			<b>Amount</b>	<b>+ %</b>	
<b>1</b>	Not over	3,210.00		0.00%	
<b>2</b>		6,290.00		2.26%	3,210.00
<b>3</b>		20,440.00	69.61	3.22%	6,290.00
<b>4</b>		29,620.00	525.24	4.91%	20,440.00
<b>5</b>		37,610.00	975.98	5.77%	29,620.00
<b>6</b>		70,630.00	1,437.00	5.94%	37,610.00
<b>7</b>	Over	70,630.00	3,398.39	6.10%	70,630.00

<b>Married</b>					
<b>Line</b>	<b>If taxable wages are</b>		<b>Tax is</b>		<b>Of the excess over</b>
			<b>Amount</b>	<b>+ %</b>	
<b>1</b>	Not over	7,680.00		0.00%	
<b>2</b>		12,190.00		2.26%	7,680.00
<b>3</b>		30,360.00	101.93	3.22%	12,190.00
<b>4</b>		47,230.00	687.00	4.91%	30,360.00
<b>5</b>		58,600.00	1,515.32	5.77%	47,230.00
<b>6</b>		77,710.00	2,171.37	5.94%	58,600.00
<b>7</b>	Over	77,710.00	3,306.50	6.10%	77,710.00

*Vertex Payroll Tax Calculation Guide for the United States  
Nebraska*

## State Unemployment Insurance (SUI) Summary

Nebraska State Unemployment Insurance (SUI) Summary		
<b>Wage Base</b>	Tier 1: \$9,000 Tier 2: \$24,000 <i><b>Note:</b> Use forms functionality to apply the Tier 2 wage base.</i>	
<b>Rates</b>	<b>Minimum employer</b>	0.00%
	<b>Maximum employer</b>	5.40%
	<b>New employer</b>	Varies based on industry
	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

**Vertex Payroll Tax Calculation Guide for the United States  
Nebraska**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Taxable		



**Vertex Payroll Tax Calculation Guide for the United States  
Nebraska**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>4</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250

2. Exempt up to a limit of \$315

3. This plan is referring to nonqualified stock options.

4. Exempt up to a monthly limit of \$315

## **State Disability Insurance (SDI) Summary**

<b>Nebraska State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>Nebraska Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

# **Nevada Table of Contents**

State Withholding Tax Summary	2
State Unemployment Insurance (SUI) Summary	3
State Unemployment Tax Career Enhancement Program	6
State Miscellaneous Tax Modified Business Tax Summary	7
State Disability Insurance (SDI) Summary	8
Local Withholding Tax Summary	9

## **State Withholding Tax Summary**

<b>Nevada State Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for state income tax.

*Vertex Payroll Tax Calculation Guide for the United States  
Nevada*

## State Unemployment Insurance (SUI) Summary

Nevada State Unemployment Insurance (SUI) Summary			
<b>Wage Base</b>	40,600.00		
<b>Rates</b>	<b>Minimum employer</b>	0.25% <sup>1</sup>	<b>Maximum employer</b> 5.4% <sup>1</sup>
	<b>New employer</b>	2.95% <sup>1</sup>	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>
	All Pay Types		<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

1. Employers are also liable for Career Enhancement Program. See Nevada State Unemployment Tax Career Enhancement Program.

**Vertex Payroll Tax Calculation Guide for the United States  
Nevada**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Nevada**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Taxable		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Taxable
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Exempt
Educational Assistance (Job-Related)	Taxable	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Taxable
		Reported Tips	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>1</sup>	Taxable
		Vanpool and Transit Passes	Taxable
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. This plan is referring to nonqualified stock options.



*Vertex Payroll Tax Calculation Guide for the United States  
Nevada*

## State Unemployment Tax Career Enhancement Program

To calculate this tax, pass the enumerated type eVprtTaxIDSUI1ER in the parameter pTaxID.

Nevada State Unemployment Tax Career Enhancement Program				
<b>Wage Base</b>	40,600.00			
<b>Rates</b>	<b>Employer</b>	0.05%	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>	
	All Pay Types		<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	
<b>Pre-tax Deductions</b>	These deductions follow Nevada State Unemployment Insurance (SUI). See the state's SUI summary for details.			
<b>Alternate Compensation</b>	These types of compensation follow Nevada SUI. See the state's SUI summary for details.			

## State Miscellaneous Tax Modified Business Tax Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSMISC2ER in the parameter pTaxID.

State Miscellaneous Tax Modified Business Tax Summary		
<b>Basis of Tax</b>	Gross wages <sup>1</sup>	
<b>Rates</b>	<b>Employer</b>	User supplied <ul style="list-style-type: none"> <li>• General Businesses: 1.17%</li> <li>• Financial Institutions: 1.554%</li> </ul>
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	Flat Rate (default)
<b>Pre-tax Deductions</b>	These deductions follow Nevada State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Nevada SUI. See the state's SUI summary for details.	

1. The first \$50,000 of quarterly wages are exempt for General Businesses.

## **State Disability Insurance (SDI) Summary**

<b>Nevada State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>Nevada Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

# **New Hampshire Table of Contents**

State Withholding Tax Summary	2
State Unemployment Insurance (SUI) Summary	3
State Unemployment Tax Administrative Contribution Summary	6
State Disability Insurance (SDI) Summary	7
Local Withholding Tax Summary	8

## **State Withholding Tax Summary**

<b>New Hampshire State Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for state income tax.

*Vertex Payroll Tax Calculation Guide for the United States  
New Hampshire*

## State Unemployment Insurance (SUI) Summary

New Hampshire State Unemployment Insurance (SUI) Summary			
<b>Wage Base</b>	14,000.00		
<b>Rates</b>	<b>Minimum employer</b>	0.1% <sup>1</sup>	<b>Maximum employer</b> 7.5% <sup>1</sup>
	<b>New employer</b>	1.7% <sup>1</sup>	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>	
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	

1. Employers are also liable for Administrative Contribution. See New Hampshire State Unemployment Tax Administrative Contribution Summary.

**Vertex Payroll Tax Calculation Guide for the United States  
New Hampshire**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		



**Vertex Payroll Tax Calculation Guide for the United States  
New Hampshire**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Taxable		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Taxable	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable	Severance Pay	Taxable
Golden Parachute	Taxable		
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>4</sup>
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810
2. Exempt up to a monthly limit of \$315
3. This plan is referring to nonqualified stock options.
4. Exempt up to a monthly limit of \$315

## State Unemployment Tax Administrative Contribution Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI1ER in the parameter pTaxID.

New Hampshire State Unemployment Tax Administrative Contribution Summary		
<b>Wage Base</b>	14,000.00	
<b>Rates</b>	<b>Employer</b> 0.40%	<b>Employee</b> 0.10%
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-Tax Deductions</b>	These deductions follow New Hampshire State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow New Hampshire SUI. See the state's SUI summary for details.	

## **State Disability Insurance (SDI) Summary**

<b>New Hampshire State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>New Hampshire Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

# **New Jersey Table of Contents**

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Supplemental Wages Only Alternate Annualized Method Calculation Example	7
State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	8
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	9
State Withholding Tax Wage Chart	10
State Withholding Tax Rate Tables	11
State Unemployment Tax Family Leave Insurance Summary	13
State Unemployment Insurance (SUI) Summary	14
State Disability Insurance (SDI) Summary	17
Local Employer Tax Jersey City Payroll Expense Tax Summary	20
Local Employer Tax Newark Payroll Expense Tax Summary	23

## State Withholding Tax Summary

New Jersey State Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year.	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	Concurrent Aggregation (default)
	Supplemental Only	Alternate Annualized (default)
<b>Reciprocity</b>	Residents: New Jersey has a reciprocity agreement with Pennsylvania. The following table lists the reciprocity agreements in effect:	
	<b>Residents of:</b>	<b>Who Work in:</b>
	Pennsylvania <sup>1</sup>	New Jersey
	New Jersey	Pennsylvania
	<b>Are Subject to this Tax Treatment:</b>	
	Exempt from New Jersey withholding	
	Exempt from Pennsylvania withholding	
	<ul style="list-style-type: none"> <li>• New Jersey residents working in Pennsylvania are allowed a credit against their New Jersey tax for earned income taxes paid to any Pennsylvania locality. No credit is allowed for occupational privilege tax or emergency and municipal services tax.</li> <li>• New Jersey residents working in states other than Pennsylvania: withhold for New Jersey the amount by which the New Jersey tax exceeds the tax of the state of employment.</li> </ul>	
	Non-residents: New Jersey withholding is required from non-residents working in New Jersey.	
<b>Jurisdiction Interaction Treatment</b>	Credit the resident state by the amount of work tax withheld. Always accumulate wages. <i>Programming tip: You can program the system to calculate using these rules by setting pJurlntTreatment to a value of 2.</i>	
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>• Single</li> <li>• Married/Civil Union Couple Joint</li> <li>• Head of Household</li> <li>• Married/Civil Union Partner Separate</li> <li>• Qualifying Widow(er)/Surviving Civil Union Partner</li> </ul>	
<b>Allowance Amounts</b>	per allowance	1,000.00

1. Must furnish employer with Form NJ-165 *Employee's Certificate of Non-Residence in New Jersey* .

**Vertex Payroll Tax Calculation Guide for the United States  
New Jersey**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Exempt	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
New Jersey**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Taxable
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Exempt	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Reported Tips	Taxable
Emergency Paid Sick Leave	Taxable	Severance Pay	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay (Required by Law or Contract)	Taxable
Group Term Life in excess of \$50,000	Subject	Stock Options <sup>2</sup>	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Transportation Benefits	Exempt <sup>3</sup>
Health Savings Acct - Employer Contribution	Taxable		
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Exempt
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Exempt

1. Exempt up to a limit of \$5,250
2. This plan is referring to nonqualified stock options.
3. Exempt up to an annual limit of \$3,780



## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married/Civil Union Couple Joint with four allowances. The employee has selected Rate Table "B" from the wage chart on Form NJ-W4.

New Jersey State Withholding Tax Regular Wages Only Annualized Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the allowance amount.  1,000.00 per allowance	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 4,000.00 \\ \hline 48,000.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table.  Rate B: Line 2	Annual state tax	$\begin{array}{r} 48,000.00 \\ - \quad 20,000.00 \\ \hline 28,000.00 \\ \times \quad 0.02 \\ \hline 560.00 \\ + \quad 300.00 \\ \hline 860.00 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 860.00 \\ / \quad 52 \\ \hline 16.54 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married/Civil Union Couple Joint with four allowances. The employee has selected Rate Table "B" from the wage chart on Form NJ-W4.

New Jersey State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the allowance amount.  1,000.00 per allowance	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 4,000.00 \\ \hline 308,000.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  Rate B: Line 6	Annual state tax	$\begin{array}{r} 308,000.00 \\ - \quad 150,000.00 \\ \hline 158,000.00 \\ \times \quad 0.07 \\ \hline 11,060.00 \\ + \quad 6,100.00 \\ \hline 17,160.00 \end{array}$
<b>5</b>	Divide the annual tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 17,160.00 \\ / \quad 52 \\ \hline 330.00 \end{array}$

## State Withholding Tax Supplemental Wages Only Alternate Annualized Method Calculation Example

This calculation example is based on filing status of Married/Civil Union Couple Joint. The employee has selected Rate Table "B" from the wage chart on Form NJ-W4.

New Jersey State Withholding Tax Supplemental Wages Only Alternate Annualized Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Compute the annual state tax using the tax rate table.  Rate B: Line 3	Annual state tax	$\begin{array}{r} 52,000.00 \\ - \quad 50,000.00 \\ \hline 2,000.00 \\ \times \quad 0.027 \\ \hline 54.00 \\ + \quad 900.00 \\ \hline 954.00 \end{array}$
<b>3</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 954.00 \\ / \quad 52 \\ \hline 18.35 \end{array}$

## State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Married/Civil Union Couple Joint with four allowances. The employee has selected Rate Table "B" from the wage chart on Form NJ-W4.

New Jersey Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table.  Rate B: Line 6	Annual state tax	$\begin{array}{r} 312,000.00 \\ - \quad 150,000.00 \\ \hline 162,000.00 \\ \times \quad 0.07 \\ \hline 11,340.00 \\ + \quad 6,100.00 \\ \hline 17,440.00 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	Preliminary state tax for the pay period	$\begin{array}{r} 17,440.00 \\ / \quad 52 \\ \hline 335.38 \end{array}$
<b>5</b>	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 335.38 \\ - \quad 16.54 \\ \hline 318.84 \end{array}$

## State Withholding Tax Regular Wages Only

### Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married/Civil Union Couple Joint with four allowances. The employee has selected Rate Table "B" from the wage chart on Form NJ-W4. For this example, regular wages are \$500 and period-to-date wages are \$450.

New Jersey Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages			
Step	Action	Result	Example
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	$  \begin{array}{r}  450.00 \\  + \quad 500.00 \\  \hline  950.00  \end{array}  $
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$  \begin{array}{r}  950.00 \\  \times \quad 52 \\  \hline  49,400.00  \end{array}  $
<b>3</b>	Subtract the allowance amount.  1,000.00 per allowance	Annual taxable wages	$  \begin{array}{r}  49,400.00 \\  - \quad 4,000.00 \\  \hline  45,400.00  \end{array}  $
<b>4</b>	Compute the annual state tax using the tax rate table.  Rate B: Line 2	Annual state tax	$  \begin{array}{r}  45,400.00 \\  - \quad 20,000.00 \\  \hline  25,400.00 \\  \times \quad 0.02 \\  \hline  508.00 \\  + \quad 300.00 \\  \hline  808.00  \end{array}  $
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	Total amount of state tax for the multiple pays within the pay period	$  \begin{array}{r}  808.00 \\  / \quad 52 \\  \hline  15.54  \end{array}  $
<b>6</b>	Subtract the period-to-date tax amount.	State tax for the additional pay within the pay period	$  \begin{array}{r}  15.54 \\  - \quad 5.60 \\  \hline  9.94  \end{array}  $

*Vertex Payroll Tax Calculation Guide for the United States  
New Jersey*

## State Withholding Tax Wage Chart

<b>For Filing Statuses Married/Civil Union Couple Joint, Head of Household and Qualifying Widow(er)/Surviving Civil Union Partner</b>											
<b>If your wages are between and</b>		<b>And the total of all other wages is</b>									
		0	10,001	20,001	30,001	40,001	50,001	60,001	70,001	80,001	Over
0	10,000	10,000	20,000	30,000	40,000	50,000	60,000	70,000	80,000	90,000	90,000
0	10,000	B	B	B	B	B	B	B	B	B	B
10,001	20,000	B	B	B	B	C	C	C	C	C	C
20,001	30,000	B	B	B	A	A	D	D	D	D	D
30,001	40,000	B	B	A	A	A	A	A	E	E	E
40,001	50,000	B	C	A	A	A	A	A	E	E	E
50,001	60,000	B	C	D	A	A	A	E	E	E	E
60,001	70,000	B	C	D	A	A	E	E	E	E	E
70,001	80,000	B	C	D	E	E	E	E	E	E	E
80,001	90,000	B	C	D	E	E	E	E	E	E	E
Over	90,000	B	C	D	E	E	E	E	E	E	E

*Note: Employees with filing status Single and Married/Civil Union Partner Separate must use Rate Table "A". Married/Civil Union Couple Joint, Head of Household, and Qualifying Widow(er)/Surviving Civil Union Partner filers may use Rate Table "A", "B", "C", "D", or "E". However, the state of New Jersey strongly recommends that filers with status Married/Civil Union Couple Joint, Head of Household, and Qualifying Widow(er)/Surviving Civil Union Partner with annual taxable wages in excess of \$50,000 use this wage chart to determine the appropriate rate table to use. Refer to Appendix D of the Vertex Payroll Tax Q Series Programmer's Guide for how to represent these rates to Vertex Payroll Tax using pAltCalcCd.*

*Vertex Payroll Tax Calculation Guide for the United States  
New Jersey*

## State Withholding Tax Rate Tables

<b>Rate "A"</b> All Filers (Single and Married/Civil Union Partner Separate Must Use Rate "A")					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	20,000.00		1.50%	
2		35,000.00	300.00	2.00%	20,000.00
3		40,000.00	600.00	3.90%	35,000.00
4		75,000.00	795.00	6.10%	40,000.00
5		500,000.00	2,930.00	7.00%	75,000.00
6		1,000,000.00	32,680.00	9.90%	500,000.00
7	Over	1,000,000.00	82,180.00	11.80%	1,000,000.00

<b>Rate "B"</b> Married/Civil Union Couple Joint, Head of Household and Qualifying Widow(er)/Surviving Civil Union Partner					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	20,000.00		1.50%	
2		50,000.00	300.00	2.00%	20,000.00
3		70,000.00	900.00	2.70%	50,000.00
4		80,000.00	1,440.00	3.90%	70,000.00
5		150,000.00	1,830.00	6.10%	80,000.00
6		500,000.00	6,100.00	7.00%	150,000.00
7		1,000,000.00	30,600.00	9.90%	500,000.00
8	Over	1,000,000.00	80,100.00	11.80%	1,000,000.00

**Vertex Payroll Tax Calculation Guide for the United States  
New Jersey**

<b>Rate "C"</b> <b>Married/Civil Union Couple Joint, Head of Household and Qualifying Widow(er)/Surviving Civil Union Partner</b>					
<b>Line</b>	<b>If taxable wages are</b>		<b>Tax is</b>		<b>Of the excess over</b>
			<b>Amount</b>	<b>+ %</b>	
<b>1</b>	Not over	20,000.00		1.50%	
<b>2</b>		40,000.00	300.00	2.30%	20,000.00
<b>3</b>		50,000.00	760.00	2.80%	40,000.00
<b>4</b>		60,000.00	1,040.00	3.50%	50,000.00
<b>5</b>		150,000.00	1,390.00	5.60%	60,000.00
<b>6</b>		500,000.00	6,430.00	6.60%	150,000.00
<b>7</b>		1,000,000.00	29,530.00	9.90%	500,000.00
<b>8</b>	Over	1,000,000.00	79,030.00	11.80%	1,000,000.00

<b>Rate "D"</b> <b>Married/Civil Union Couple Joint, Head of Household and Qualifying Widow(er)/Surviving Civil Union Partner</b>					
<b>Line</b>	<b>If taxable wages are</b>		<b>Tax is</b>		<b>Of the excess over</b>
			<b>Amount</b>	<b>+ %</b>	
<b>1</b>	Not over	20,000.00		1.50%	
<b>2</b>		40,000.00	300.00	2.70%	20,000.00
<b>3</b>		50,000.00	840.00	3.40%	40,000.00
<b>4</b>		60,000.00	1,180.00	4.30%	50,000.00
<b>5</b>		150,000.00	1,610.00	5.60%	60,000.00
<b>6</b>		500,000.00	6,650.00	6.50%	150,000.00
<b>7</b>		1,000,000.00	29,400.00	9.90%	500,000.00
<b>8</b>	Over	1,000,000.00	78,900.00	11.80%	1,000,000.00

<b>Rate "E"</b> <b>Married/Civil Union Partner Joint , Head of Household and Qualifying Widow(er)/Surviving Civil Union Partner</b>					
<b>Line</b>	<b>If taxable wages are</b>		<b>Tax is</b>		<b>Of the excess over</b>
			<b>Amount</b>	<b>+ %</b>	
<b>1</b>	Not over	20,000.00		1.50%	
<b>2</b>		35,000.00	300.00	2.00%	20,000.00
<b>3</b>		100,000.00	600.00	5.80%	35,000.00
<b>4</b>		500,000.00	4,370.00	6.50%	100,000.00
<b>5</b>		1,000,000.00	30,370.00	9.90%	500,000.00
<b>6</b>	Over	1,000,000.00	79,870.00	11.80%	1,000,000.00



## State Unemployment Tax Family Leave Insurance Summary

To calculate this tax, pass the enumerated type eVPrtTaxIDSDI1EE in the parameter pTaxID.

New Jersey State Unemployment Tax Family Leave Insurance Summary		
<b>Wage Base</b>	161,400.00	
<b>Rates</b>	<b>Employer</b> Not applicable	<b>Employee</b> 0.09%
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-tax Deductions</b>	These deductions follow New Jersey State Disability Insurance (SDI). See the state's SDI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow New Jersey SDI. See the state's SDI summary for details.	

## State Unemployment Insurance (SUI) Summary

New Jersey State Unemployment Insurance (SUI) Summary		
<b>Wage Base</b>	42,300.00	
<b>Rates</b>	<b>Minimum employer</b>	1.2% (Total of Unemployment Insurance (UI) and Workforce Development Partnership Program (WF))
	<b>Maximum employer</b>	7.0% (Total of Unemployment Insurance (UI) and Workforce Development Partnership Program (WF))
	<b>New employer</b>	3.4% (Total of Unemployment Insurance (UI) and Workforce Development Partnership Program (WF))
	<b>Employee</b>	0.425% (Total of Unemployment Insurance (UI - 0.3825%) and Workforce Development Partnership Program (WF - 0.0425%))
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

**Vertex Payroll Tax Calculation Guide for the United States  
New Jersey**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
New Jersey**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Taxable
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>2</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Taxable
<b>Sick pay</b>			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Exempt
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Exempt

1. Exempt up to a limit of \$5,250
2. This plan is referring to nonqualified stock options.

## State Disability Insurance (SDI) Summary

New Jersey State Disability Insurance (SDI) Summary				
<b>Wage Base</b>	<b>Employer</b>	42,300.00	<b>Employee</b>	161,400.00
<b>Rates</b>	<b>Employer</b>	0.5% (Standard Rate) Employer rate varies depending upon experience rating. <b>Note:</b> To calculate this tax, pass the enumerated type <i>eVprtTaxIDSDIER</i> in the parameter <i>pTaxID</i> .	<b>Employee</b>	0.00% <b>Note:</b> To calculate this tax, pass the enumerated type <i>eVprtTaxIDSDIEE</i> in the parameter <i>pTaxID</i> .
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>	
	All Pay Types		<ul style="list-style-type: none"> <li>Self Adjust</li> <li>No Self Adjust (default)</li> <li>Self Adjust at Maximum</li> <li>Quarterly Self Adjust</li> <li>Quarterly Self Adjust at Maximum</li> <li>Semiannual Self Adjust</li> <li>Semiannual Self Adjust at Maximum</li> </ul>	

**Vertex Payroll Tax Calculation Guide for the United States  
New Jersey**

## State Disability Insurance (SDI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
New Jersey**

## State Disability Insurance (SDI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Taxable
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>2</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Taxable
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Exempt
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Exempt

1. Exempt up to a limit of \$5,250

2. This plan is referring to nonqualified stock options.

## Local Employer Tax Jersey City Payroll Expense Tax Summary

New Jersey Local Employer Tax Jersey City Payroll Expense Tax Summary		
<b>Basis of tax</b>	Gross wages	
<b>Rates</b>	<b>Employer</b> 1.00%	<b>Employee</b> Not applicable
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	All Pay Types	Flat Rate (default)



*Vertex Payroll Tax Calculation Guide for the United States  
New Jersey*

## Local Employer Tax Jersey City Payroll Expense Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
New Jersey**

## Local Employer Tax Jersey City Payroll Expense Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>4</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable <sup>3</sup>	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>5</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>6</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Golden Parachute compensation over the excess limit has an additional 20 percent excise tax for US federal withholding.

4. Exempt up to a monthly limit of \$315

5. This plan is referring to nonqualified stock options

6. Exempt up to a monthly limit of \$315

## Local Employer Tax Newark Payroll Expense Tax Summary

New Jersey Local Employer Tax Newark Payroll Expense Tax Summary		
<b>Basis of tax</b>	Gross wages	
<b>Rates</b>	<b>Employer</b> 1.00%	<b>Employee</b> Not applicable
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	All Pay Types	Flat Rate (default)

*Vertex Payroll Tax Calculation Guide for the United States  
New Jersey*

## Local Employer Tax Newark Payroll Expense Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
New Jersey**

## Local Employer Tax Newark Payroll Expense Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>5</sup>
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Exempt
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Exempt

1. Exempt up to a limit of \$16,810
2. Exempt up to a limit of \$5,250
3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.
5. Exempt up to a monthly limit of \$315

# **New Mexico Table of Contents**

State Withholding Tax Summary	2
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	5
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	7
State Withholding Tax Regular and Supplemental Wages Cumulative Method Calculation Example	8
State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	9
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	10
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	11
State Withholding Tax Rate Tables	12
State Unemployment Insurance (SUI) Summary	13
State Worker’s Compensation Assessment Fee Summary	16
State Disability Insurance (SDI) Summary	17
Local Withholding Tax Summary	18

## State Withholding Tax Summary

New Mexico State Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year.	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	<ul style="list-style-type: none"> <li>• Concurrent Aggregation</li> <li>• Flat Rate Combined (default)</li> <li>• Cumulative</li> </ul>
	Supplemental Only	<ul style="list-style-type: none"> <li>• Previous Aggregation</li> <li>• Flat Rate (default)</li> </ul>
<b>Reciprocity</b>	No reciprocity agreements are currently in effect. New Mexico withholding is required from New Mexico residents regardless of the state of employment, and from non-residents working in New Mexico.	
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>• Single</li> <li>• Married</li> <li>• Head of Household</li> <li>• Married Filing Jointly</li> <li>• Single or Married Filing Separately</li> </ul>	

**Vertex Payroll Tax Calculation Guide for the United States  
New Mexico**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
457 Deferral	Exempt	Roth 401K	Taxable
457 Catch Up Increased Limit	Exempt	Vanpool and Transit Passes	Exempt



**Vertex Payroll Tax Calculation Guide for the United States  
New Mexico**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>5</sup>
<b>Sick pay</b>			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly.

New Mexico State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the other (non-standard) deduction amount from Form W-4 Step 4b.	Annual wages minus other deductions	$\begin{array}{r} 312,000.00 \\ - \quad 0.00 \\ \hline 312,000.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  Married: Line 5	Annual state tax	$\begin{array}{r} 312,000.00 \\ - \quad 214,600.00 \\ \hline 97,400.00 \\ \times \quad 0.049 \\ \hline 4,772.60 \\ + \quad 9,392.00 \\ \hline 14,164.60 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 14,164.60 \\ / \quad 52 \\ \hline 272.40 \end{array}$

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly.

New Mexico State Withholding Tax Regular Wages Only Annualized Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the other (non-standard) deduction amount from Form W-4 Step 4b.	Annual wages minus other deductions	$\begin{array}{r} 52,000.00 \\ - \quad 0.00 \\ \hline 52,000.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table.  Married: Line 5	Annual state tax	$\begin{array}{r} 52,000.00 \\ - \quad 38,600.00 \\ \hline 13,400.00 \\ \times \quad 0.049 \\ \hline 656.60 \\ + \quad 768.00 \\ \hline 1,424.60 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 1,424.60 \\ / \quad 52 \\ \hline 27.40 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly.

New Mexico State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the other (non-standard) deduction amount from Form W-4 Step 4b.	Annual wages minus other deductions	$\begin{array}{r} 52,000.00 \\ - \quad 0.00 \\ \hline 52,000.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table.  Married: Line 5	Annual state tax	$\begin{array}{r} 52,000.00 \\ - \quad 38,600.00 \\ \hline 13,400.00 \\ \times \quad 0.049 \\ \hline 656.60 \\ + \quad 768.00 \\ \hline 1,424.60 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State tax on regular wages for the pay period	$\begin{array}{r} 1,424.60 \\ / \quad 52 \\ \hline 27.40 \end{array}$
<b>Supplemental Wages</b>			
<b>5</b>	Multiply supplemental wages by the state supplemental tax rate of 5.9%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.059 \\ \hline 295.00 \end{array}$
<b>6</b>	Add the tax on regular wages and the tax on supplemental wages.	Total state tax for the pay period	$\begin{array}{r} 27.40 \\ + \quad 295.00 \\ \hline 322.40 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Cumulative Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly. The employee earns \$1,000 per week with a current bonus of \$5,000. This is the 10th pay period of the year.

New Mexico Withholding Tax Regular and Supplemental Wages Cumulative Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Add regular, supplemental, and year-to-date wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ 5,000.00 \\ + \quad 9,000.00 \\ \hline 15,000.00 \end{array}$
<b>2</b>	Divide by the current pay period number.	Average gross wages	$\begin{array}{r} 15,000.00 \\ / \quad 10.00 \\ \hline 1,500.00 \end{array}$
<b>3</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,500.00 \\ x \quad 52 \\ \hline 78,000.00 \end{array}$
<b>4</b>	Subtract the other (non-standard) deduction amount from Form W-4 Step 4b.	Annual wages minus other deductions	$\begin{array}{r} 78,000.00 \\ - \quad 0.00 \\ \hline 78,000.00 \end{array}$
<b>5</b>	Compute the annual state tax using the tax rate table.  Married: Line 5	Annual state tax	$\begin{array}{r} 78,000.00 \\ - \quad 54,600.00 \\ \hline 23,400.00 \\ x \quad 0.049 \\ \hline 1,146.60 \\ + \quad 1,552.00 \\ \hline 2,698.60 \end{array}$
<b>6</b>	Divide the annual state tax by the annual number of pay periods.	State tax on average gross wages	$\begin{array}{r} 2,698.60 \\ / \quad 52 \\ \hline 51.89615 \end{array}$
<b>7</b>	Multiply by the current pay period number.	Tax to date	$\begin{array}{r} 51.89615 \\ x \quad 10.00 \\ \hline 518.96 \end{array}$
<b>8</b>	Subtract the year-to-date tax amount.	State tax for the pay period	$\begin{array}{r} 518.96 \\ - \quad 246.57 \\ \hline 272.40 \end{array}$

## State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly.

<b>New Mexico Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the other (non-standard) deduction amount from Form W-4 Step 4b.	Annual wages minus other deductions	$\begin{array}{r} 312,000.00 \\ - \quad 0.00 \\ \hline 312,000.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  Married: Line 5	Annual state tax	$\begin{array}{r} 312,000.00 \\ - \quad 214,600.00 \\ \hline 97,400.00 \\ \times \quad 0.049 \\ \hline 4,772.60 \\ + \quad 9,392.00 \\ \hline 14,164.60 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	Preliminary state tax for the pay period	$\begin{array}{r} 14,164.60 \\ / \quad 52 \\ \hline 272.40 \end{array}$
<b>6</b>	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 272.40 \\ - \quad 27.40 \\ \hline 245.00 \end{array}$

## **State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example**

<b>New Mexico State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 5.9%.	State tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.059 \\ \hline 295.00 \end{array}$

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married Filing Jointly. For this example, regular wages are \$500 and period-to-date wages are \$450.

<b>New Mexico Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
<b>3</b>	Subtract the other (non-standard) deduction amount from Form W-4 Step 4b.	Annual wages minus other deductions	$\begin{array}{r} 49,400.00 \\ - \quad 0.00 \\ \hline 49,400.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table  Married: Line 5	Annual state tax	$\begin{array}{r} 49,400.00 \\ - \quad 38,600.00 \\ \hline 10,800.00 \\ \times \quad 0.049 \\ \hline 529.20 \\ + \quad 768.00 \\ \hline 1,297.20 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	Total amount of state tax for the multiple pays within the pay period	$\begin{array}{r} 1,297.20 \\ / \quad 52 \\ \hline 24.95 \end{array}$
<b>6</b>	Subtract the period-to-date tax amount.	State tax for the additional pay within the pay period	$\begin{array}{r} 24.95 \\ - \quad 3.11 \\ \hline 21.84 \end{array}$



*Vertex Payroll Tax Calculation Guide for the United States  
New Mexico*

## State Withholding Tax Rate Tables

Single					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	7,300.00		0.00%	
2		12,800.00		1.70%	7,300.00
3		18,300.00	93.50	3.20%	12,800.00
4		23,300.00	269.50	4.70%	18,300.00
5		33,300.00	504.50	4.90%	23,300.00
6		49,300.00	994.50	4.90%	33,300.00
7		72,300.00	1,778.50	4.90%	49,300.00
8		132,300.00	2,905.50	4.90%	72,300.00
9		217,300.00	5,845.50	4.90%	132,300.00
10	Over	217,300.00	10,010.50	5.90%	217,300.00

Married					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	14,600.00		0.00%	
2		22,600.00		1.70%	14,600.00
3		30,600.00	136.00	3.20%	22,600.00
4		38,600.00	392.00	4.70%	30,600.00
5		54,600.00	768.00	4.90%	38,600.00
6		78,600.00	1,552.00	4.90%	54,600.00
7		114,600.00	2,728.00	4.90%	78,600.00
8		214,600.00	4,492.00	4.90%	114,600.00
9		329,600.00	9,392.00	4.90%	214,600.00
10	Over	329,600.00	15,027.00	5.90%	329,600.00

Head of Household					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	10,950.00		0.00%	
2		18,950.00		1.70%	10,950.00
3		26,950.00	136.00	3.20%	18,950.00
4		34,950.00	392.00	4.70%	26,950.00
5		50,950.00	768.00	4.90%	34,950.00
6		74,950.00	1,552.00	4.90%	50,950.00
7		110,950.00	2,728.00	4.90%	74,950.00
8		210,950.00	4,492.00	4.90%	110,950.00
9		325,950.00	9,392.00	4.90%	210,950.00
10	Over	325,950.00	15,027.00	5.90%	325,950.00

## State Unemployment Insurance (SUI) Summary

New Mexico State Unemployment Insurance (SUI) Summary				
<b>Wage Base</b>	31,700.00			
<b>Rates</b>	<b>Minimum employers</b>	0.33%	<b>Maximum employers</b>	5.40%
	<b>New employer</b>	1.00%	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>	
	All Pay Types		<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	

**Vertex Payroll Tax Calculation Guide for the United States  
New Mexico**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
457 Deferral	Taxable	Roth 401K	Taxable
457 Catch Up Increased Limit	Taxable	Vanpool and Transit Passes	Exempt

**Vertex Payroll Tax Calculation Guide for the United States  
New Mexico**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
		Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Taxable	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

## State Worker's Compensation Assessment Fee Summary

State Worker's Compensation Assessment Fee Summary				
<b>Wage Base</b>	Not applicable			
<b>Rates</b>	<b>Employer</b>	\$2.30 per quarter per employee <b>Note:</b> To calculate this tax, pass the enumerated type <code>eVprtTaxIDWRKC</code> <code>OMPER</code> in the parameter <code>pTaxID</code> and set the Special Pay Period parameter to <code>VPRT_LAST_PAYPRD_QTR_QTR</code> .	<b>Employee</b>	\$2 per quarter <b>Note:</b> To calculate this tax, pass the enumerated type <code>eVprtTaxIDWRKCOMPE</code> <code>E</code> in the parameter <code>pTaxID</code> and set the Special Pay Period parameter to <code>VPRT_LAST_PAYPRD_QTR</code> .
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>	
	All Pay Types		Flat Amount (default)	

*Note: OPT OUT form functionality has been added to these tax records. Refer to the Forms Guide for details about these forms.*

## **State Disability Insurance (SDI) Summary**

<b>New Mexico State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>New Mexico Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

# New York Table of Contents

State Withholding Tax Summary	3
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	7
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	8
State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	9
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	10
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	11
State Withholding Tax Rate Tables	12
State Unemployment Insurance (SUI) Summary	14
State Unemployment Tax Re-Employment Service Fund	17
State Disability Insurance (SDI) Summary	18
State Disability Insurance Paid Family Leave (PFL) Summary	21
New York City Local Withholding Tax Summary	22
New York City Local Withholding Tax Regular Wages Only Annualized Method Calculation Example	25
New York City Local Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	26
New York City Local Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	27
New York City Local Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	28
New York City Local Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	29
New York City Local Withholding Tax Rate Tables	30
Yonkers Local Withholding Tax Summary	31
Yonkers Resident Local Withholding Tax Regular Wages Only Surcharge Method Calculation Example	34
Yonkers Resident Local Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	35
Yonkers Resident Local Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	36
Yonkers Resident Local Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	37
Yonkers Resident Local Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	38
Yonkers Resident Local Withholding Tax Rate Tables	39



Yonkers Non-Resident Local Withholding Tax All Pay Types All Calculation Methods Calculation Example	41
Yonkers Non-Resident Local Withholding Tax Rate Table	42
New York Local Employer Tax Metropolitan Commuter Transportation Mobility Tax Summary	43

## State Withholding Tax Summary

New York State Withholding Tax Summary									
<b>Basis of tax</b>	Gross income earned in the calendar year.								
<b>Calculation methods</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #0056b3; color: white;">Pay type</th> <th style="background-color: #0056b3; color: white;">Calculation methods</th> </tr> </thead> <tbody> <tr> <td>Regular Only</td> <td>Annualized (default)</td> </tr> <tr> <td>Regular and Supplemental</td> <td> <ul style="list-style-type: none"> <li>Concurrent Aggregation</li> <li>Flat Rate Combined (default)</li> </ul> </td> </tr> <tr> <td>Supplemental Only</td> <td> <ul style="list-style-type: none"> <li>Previous Aggregation</li> <li>Flat Rate (default)</li> </ul> </td> </tr> </tbody> </table>	Pay type	Calculation methods	Regular Only	Annualized (default)	Regular and Supplemental	<ul style="list-style-type: none"> <li>Concurrent Aggregation</li> <li>Flat Rate Combined (default)</li> </ul>	Supplemental Only	<ul style="list-style-type: none"> <li>Previous Aggregation</li> <li>Flat Rate (default)</li> </ul>
	Pay type	Calculation methods							
	Regular Only	Annualized (default)							
Regular and Supplemental	<ul style="list-style-type: none"> <li>Concurrent Aggregation</li> <li>Flat Rate Combined (default)</li> </ul>								
Supplemental Only	<ul style="list-style-type: none"> <li>Previous Aggregation</li> <li>Flat Rate (default)</li> </ul>								
Regular and Supplemental	<ul style="list-style-type: none"> <li>Concurrent Aggregation</li> <li>Flat Rate Combined (default)</li> </ul>								
Supplemental Only	<ul style="list-style-type: none"> <li>Previous Aggregation</li> <li>Flat Rate (default)</li> </ul>								

**Reciprocity**	No reciprocity agreements are in effect. However, New York allows a credit for taxes paid elsewhere. For New York residents working in other states, withhold for New York the amount by which New York tax exceeds the tax of the state and local jurisdiction of employment. No credit is allowed for occupational privilege tax or emergency and municipal services tax. New York withholding is required from non-residents working in New York.												
**Jurisdiction Interaction Treatment**	Credit the resident state by the amount of work tax withheld. Always accumulate wages. *Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 2.*												
**Valid Filing Statuses**	- Single/Head of Household - Married												
**Deduction Allowances**					---------	----------		Single	7,400.00		Married	7,950.00	
**Exemption Allowance**	Per allowance     1,000.00												

**Vertex Payroll Tax Calculation Guide for the United States  
New York**

## State Withholding Tax Summary

- Status:
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  - Taxable: wages will be included in subject gross and in adjusted current gross.
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Pre-Tax deductions			
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401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
New York**

## State Withholding Tax Summary

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Plan	Status	Plan	Status
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Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

<b>New York State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the deduction allowance.  7,950.00 Married	Wages minus the deduction allowance	$\begin{array}{r} 52,000.00 \\ - \quad 7,950.00 \\ \hline 44,050.00 \end{array}$
<b>3</b>	Subtract the exemption allowance.  1,000.00 per allowance	Annual taxable wages	$\begin{array}{r} 44,050.00 \\ - \quad 4,000.00 \\ \hline 40,050.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  Married: Line 5	Annual state tax	$\begin{array}{r} 40,050.00 \\ - \quad 13,900.00 \\ \hline 26,150.00 \\ \times \quad 0.0550 \\ \hline 1,438.25 \\ + \quad 600.00 \\ \hline 2,038.25 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 2,038.25 \\ / \quad 52 \\ \hline 39.20 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

<b>New York State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the deduction allowance.  7,950.00 Married	Wages minus the deduction allowance	$\begin{array}{r} 312,000.00 \\ - \quad 7,950.00 \\ \hline 304,050.00 \end{array}$
<b>4</b>	Subtract the exemption allowance.  1,000.00 per allowance	Annual taxable wages	$\begin{array}{r} 304,050.00 \\ - \quad 4,000.00 \\ \hline 300,050.00 \end{array}$
<b>5</b>	Compute the annual state tax using the tax rate table.  Married: Line 10	Annual state tax	$\begin{array}{r} 300,050.00 \\ - \quad 211,500.00 \\ \hline 88,500.00 \\ \times \quad 0.0650 \\ \hline 5,752.50 \\ + \quad 13,919.00 \\ \hline 19,671.50 \end{array}$
<b>6</b>	Divide the annual tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 19,671.50 \\ / \quad 52 \\ \hline 378.30 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

New York State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
1	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
2	Subtract the deduction allowance.  7,950.00 Married	Wages minus the deduction allowance	$\begin{array}{r} 52,000.00 \\ - \quad 7,950.00 \\ \hline 44,050.00 \end{array}$
3	Subtract the exemption allowance.  1,000.00 per allowance	Annual taxable wages	$\begin{array}{r} 44,050.00 \\ - \quad 4,000.00 \\ \hline 40,050.00 \end{array}$
4	Compute the annual state tax using the tax rate table.  Married: Line 5	Annual state tax	$\begin{array}{r} 40,050.00 \\ - \quad 13,900.00 \\ \hline 26,150.00 \\ \times \quad 0.0550 \\ \hline 1,438.25 \\ + \quad 600.00 \\ \hline 2,038.25 \end{array}$
5	Divide the annual state tax by the annual number of pay periods.	State tax on regular wages for the pay period	$\begin{array}{r} 2,038.25 \\ / \quad 52 \\ \hline 39.20 \end{array}$
<b>Supplemental Wages</b>			
6	Multiply supplemental wages by the state supplemental tax rate of 11.7%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.1170 \\ \hline 585.00 \end{array}$
7	Add the tax on regular wages and the tax on supplemental wages.	Total state tax for the pay period	$\begin{array}{r} 39.20 \\ + \quad 585.00 \\ \hline 624.20 \end{array}$

## State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

<b>New York Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the deduction allowance.  7,950.00 Married	Wages minus the deduction allowance	$\begin{array}{r} 312,000.00 \\ - \quad 7,950.00 \\ \hline 304,050.00 \end{array}$
<b>4</b>	Subtract the exemption allowance.  1,000.00 per allowance	Annual taxable wages	$\begin{array}{r} 304,050.00 \\ - \quad 4,000.00 \\ \hline 300,050.00 \end{array}$
<b>5</b>	Compute the annual state tax using the tax rate table.  Married: Line 10	Annual state tax	$\begin{array}{r} 300,050.00 \\ - \quad 211,550.00 \\ \hline 88,500.00 \\ \times \quad 0.0650 \\ \hline 5,752.50 \\ + \quad 13,919.00 \\ \hline 19,671.50 \end{array}$
<b>6</b>	Divide the annual state tax by the annual number of pay periods.	Preliminary state tax for the pay period	$\begin{array}{r} 19,671.50 \\ / \quad 52 \\ \hline 378.30 \end{array}$
<b>7</b>	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 378.30 \\ - \quad 39.20 \\ \hline 339.10 \end{array}$



**State Withholding Tax Supplemental Wages Only  
Flat Rate Method Calculation Example**

<b>New York State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 11.7%.	State tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times 0.1170 \\ \hline 585.00 \end{array}$

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married with four allowances. For this example, regular wages are \$500 and period-to-date wages are \$450.

New York Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages			
Step	Action	Result	Example
1	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
2	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
3	Subtract the deduction allowance.  7,950.00 Married	Wages minus the deduction allowance	$\begin{array}{r} 49,400.00 \\ - \quad 7,950.00 \\ \hline 41,450.00 \end{array}$
4	Subtract the exemption allowance.  1,000.00 per allowance	Annual taxable wages	$\begin{array}{r} 41,450.00 \\ - \quad 4,000.00 \\ \hline 37,450.00 \end{array}$
5	Compute the annual state tax using the tax rate table.  Married: Line 5	Annual state tax	$\begin{array}{r} 37,450.00 \\ - \quad 13,900.00 \\ \hline 23,550.00 \\ \times \quad 0.0550 \\ \hline 1,295.25 \\ + \quad 600.00 \\ \hline 1,895.25 \end{array}$
6	Divide the annual state tax by the annual number of pay periods.	Total amount of state tax for the multiple pays within the pay period	$\begin{array}{r} 1,895.25 \\ / \quad 52 \\ \hline 36.45 \end{array}$
7	Subtract the period-to-date tax amount.	State tax for the additional pay within the pay period	$\begin{array}{r} 36.45 \\ - \quad 9.09 \\ \hline 27.36 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
New York*

## State Withholding Tax Rate Tables

Single					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	8,500.00		4.00%	
2		11,700.00	340.00	4.50%	8,500.00
3		13,900.00	484.00	5.25%	11,700.00
4		80,650.00	600.00	5.50%	13,900.00
5		96,800.00	4,271.00	6.00%	80,650.00
6		107,650.00	5,240.00	7.14%	96,800.00
7		157,650.00	6,014.00	7.64%	107,650.00
8		215,400.00	9,832.00	6.50%	157,650.00
9		265,400.00	13,586.00	11.01%	215,400.00
10		1,077,550.00	19,092.00	7.35%	265,400.00
11	Over	1,077,550.00	Use Method III Top Income Tax Rates Method below.		

Method III			
Single			
Line	If annualized wages are...		Multiply annualized wages by Column 3 amount
	At least	But less than	
	Column 1	Column 2	Column 3
1	1,077,550.00	5,000,000.00	0.1045
2	5,000,000.00	25,000,000.00	0.1110
3	25,000,000.00		0.1170

**Vertex Payroll Tax Calculation Guide for the United States  
New York**

<b>Married</b>					
<b>Line</b>	<b>If taxable wages are</b>		<b>Tax is</b>		<b>Of the excess over</b>
			<b>Amount</b>	<b>+ %</b>	
<b>1</b>	Not over	8,500.00		4.00%	
<b>2</b>		11,700.00	340.00	4.50%	8,500.00
<b>3</b>		13,900.00	484.00	5.25%	11,700.00
<b>4</b>		80,650.00	600.00	5.50%	13,900.00
<b>5</b>		96,800.00	4,271.00	6.00%	80,650.00
<b>6</b>		107,650.00	5,240.00	6.67%	96,800.00
<b>7</b>		157,650.00	5,963.00	7.17%	107,650.00
<b>8</b>		211,550.00	9,546.00	8.11%	157,650.00
<b>9</b>		323,200.00	13,919.00	6.50%	211,550.00
<b>10</b>		373,200.00	21,177.00	12.84%	323,200.00
<b>11</b>		1,077,550.00	27,599.00	7.35%	373,200.00
<b>12</b>		2,155,350.00	79,368.00	7.65%	1,077,550.00
<b>13</b>	Over	2,155,350.00	Use Method III Top Income Tax Rates Method below.		

<b>Method III</b>			
<b>Married</b>			
<b>Line</b>	<b>If annualized wages are...</b>		<b>Multiply annualized wages by Column 3 amount</b>
	<b>At least</b>	<b>But less than</b>	
	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>1</b>	2,155,350.00	5,000,000.00	0.1045
<b>2</b>	5,000,000.00	25,000,000.00	0.1110
<b>3</b>	25,000,000.00		0.1170

## State Unemployment Insurance (SUI) Summary

New York State Unemployment Insurance (SUI) Summary				
<b>Wage Base</b>	12,500.00			
<b>Rates</b>	<b>Minimum employer</b>	2.025% <sup>1,2</sup>	<b>Maximum employer</b>	9.825% <sup>1,2</sup>
	<b>New employer</b>	4.025% <sup>1,2</sup>	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>	
	All Pay Types		<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	

1. Employers are also liable for Re-employment Service Fund. See New York State Unemployment Tax Re-Employment Service Fund.

2. Employers are also liable for Tax Interest Assessment Surcharge. See New York State Unemployment Tax Interest Assessment Surcharge.

**Vertex Payroll Tax Calculation Guide for the United States  
New York**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	125	Taxable
403B Catch Up 15 Year	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
New York**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Taxable
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Taxable	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>1</sup>	Taxable
		Vanpool and Transit Passes	Taxable
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. This plan is referring to nonqualified stock options.

**Vertex Payroll Tax Calculation Guide for the United States  
New York**

**State Unemployment Tax Re-Employment Service Fund**

This tax may not apply to some SUI reimbursable employers. To calculate this tax, pass the enumerated type eVprtTaxIDSUI1ER in the parameter pTaxID.

New York State Unemployment Tax Re-Employment Service Fund		
<b>Wage Base</b>	12,500.00	
<b>Rates</b>	<b>Employer</b> 0.075%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-tax Deductions</b>	These deductions follow New York State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow New York SUI. See the state's SUI summary for details.	



## State Disability Insurance (SDI) Summary

New York State Disability Insurance (SDI) Summary				
<b>Wage Base</b>	Not applicable			
<b>Rates</b>	<b>Employer</b>	Employer must bear all cost of providing disability benefits that exceed maximum 60 cents weekly contribution by employee.	<b>Employee</b>	0.5% - not to exceed 60 cents weekly <b>Note:</b> To calculate this tax, pass the enumerated type <i>eVprtTaxIDSDIEE</i> in the parameter <i>pTaxID</i> .
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>	
	All Pay Types		Flat Rate (default)	

**Vertex Payroll Tax Calculation Guide for the United States  
New York**

## State Disability Insurance (SDI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	125	Taxable
403B Catch Up 15 Year	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
New York**

## State Disability Insurance (SDI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Taxable		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Taxable
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Exempt
Educational Assistance (Job-Related)	Taxable	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Exempt
Group Term Life in excess of \$50,000	Taxable	Severance Pay (Required by Law or Contract)	Exempt
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>1</sup>	Taxable
		Vanpool and Transit Passes	Taxable
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. This plan is referring to nonqualified stock options.

## State Disability Insurance Paid Family Leave (PFL) Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSDI1EE in the parameter pTaxID.

New York State Paid Family Leave (PFL) Summary				
<b>Wage Base</b>	Not applicable			
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b>	Employee must bear all cost of 0.373% of wages - not to exceed \$333.25 annually
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>	
	All Pay Types		<ul style="list-style-type: none"> <li>Flat Rate (default)</li> <li>Self Adjust</li> </ul>	
<b>Pre-tax Deductions</b>	These deductions follow New York State Disability Insurance (SDI). See the state's SDI summary for details.			
<b>Alternate Compensation</b>	These types of compensation follow New York SDI. See the state's SDI summary for details.			

## New York City Local Withholding Tax Summary

New York City Local Withholding Tax Summary						
<b>Basis of tax</b>	Gross income earned in the calendar year.					
<b>Calculation methods</b>	<b>Pay type</b>					
	<b>Calculation methods</b>					
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Regular Only</td> <td>Annualized (default)</td> </tr> <tr> <td>Regular and Supplemental</td> <td> <ul style="list-style-type: none"> <li>Concurrent Aggregation (default)</li> <li>Flat Rate Combined</li> </ul> </td> </tr> <tr> <td>Supplemental Only</td> <td> <ul style="list-style-type: none"> <li>Previous Aggregation</li> <li>Flat Rate (default)</li> </ul> </td> </tr> </table>	Regular Only	Annualized (default)	Regular and Supplemental	<ul style="list-style-type: none"> <li>Concurrent Aggregation (default)</li> <li>Flat Rate Combined</li> </ul>	Supplemental Only
Regular Only	Annualized (default)					
Regular and Supplemental	<ul style="list-style-type: none"> <li>Concurrent Aggregation (default)</li> <li>Flat Rate Combined</li> </ul>					
Supplemental Only	<ul style="list-style-type: none"> <li>Previous Aggregation</li> <li>Flat Rate (default)</li> </ul>					
<b>Reciprocity</b>	New York City requires withholding of all applicable local taxes for New York City residents.					
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>Single</li> <li>Married</li> </ul>					
<b>Deduction Allowances</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Single</td> <td style="text-align: right;">5,000.00</td> </tr> <tr> <td>Married</td> <td style="text-align: right;">5,500.00</td> </tr> </table>	Single	5,000.00	Married	5,500.00	
Single	5,000.00					
Married	5,500.00					
<b>Exemption Allowance</b>	per allowance      1,000.00					

**Vertex Payroll Tax Calculation Guide for the United States  
New York**

## New York City Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	125	Exempt
403B Catch Up 15 Year	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
New York**

**New York City Withholding Tax Summary**

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Exempt	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

## New York City Local Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

New York City Local Withholding Tax Regular Wages Only Annualized Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the deduction allowance.  5,500.00 Married	Wages minus the deduction allowance	$\begin{array}{r} 52,000.00 \\ - \quad 5,500.00 \\ \hline 46,500.00 \end{array}$
<b>3</b>	Subtract the exemption allowance.  1,000.00 per allowance	Annual taxable wages	$\begin{array}{r} 46,500.00 \\ - \quad 4,000.00 \\ \hline 42,500.00 \end{array}$
<b>4</b>	Compute the annual city tax using the tax rate table.  Married: Line 5	Annual city tax	$\begin{array}{r} 42,500.00 \\ - \quad 25,000.00 \\ \hline 17,500.00 \\ \times \quad 0.0415 \\ \hline 726.25 \\ + \quad 783.00 \\ \hline 1,509.25 \end{array}$
<b>5</b>	Divide the annual city tax by the annual number of pay periods.	City tax for the pay period	$\begin{array}{r} 1,509.25 \\ / \quad 52 \\ \hline 29.02 \end{array}$



## New York City Local Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

New York City Local Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example			
Step	Action	Result	Example
1	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
2	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
3	Subtract the deduction allowance.  5,500.00 Married	Wages minus the deduction allowance	$\begin{array}{r} 312,000.00 \\ - \quad 5,500.00 \\ \hline 306,500.00 \end{array}$
4	Subtract the exemption allowance.  1,000.00 per allowance	Annual taxable wages	$\begin{array}{r} 306,500.00 \\ - \quad 4,000.00 \\ \hline 302,500.00 \end{array}$
5	Compute the annual city tax using the tax rate table.  Married: Line 6	Annual city tax	$\begin{array}{r} 302,500.00 \\ - \quad 60,000.00 \\ \hline 242,500.00 \\ \times \quad 0.0425 \\ \hline 10,306.25 \\ + \quad 2,236.00 \\ \hline 12,542.25 \end{array}$
6	Divide the annual city tax by the annual number of pay periods.	City tax for the pay period	$\begin{array}{r} 12,542.25 \\ / \quad 52 \\ \hline 241.20 \end{array}$

## New York City Local Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

New York City Local Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
1	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
2	Subtract the deduction allowance.  5,500.00 Married	Wages minus the deduction allowance	$\begin{array}{r} 52,000.00 \\ - \quad 5,500.00 \\ \hline 46,500.00 \end{array}$
3	Subtract the exemption allowance.  1,000.00 per exemption	Annual taxable wages	$\begin{array}{r} 46,500.00 \\ - \quad 4,000.00 \\ \hline 42,500.00 \end{array}$
4	Compute the annual city tax using the tax rate table.  Married: Line 5	Annual city tax	$\begin{array}{r} 42,500.00 \\ - \quad 25,000.00 \\ \hline 17,500.00 \\ \times \quad 0.0415 \\ \hline 726.25 \\ + \quad 783.00 \\ \hline 1,509.25 \end{array}$
5	Divide the annual city tax by the annual number of pay periods.	City tax on regular wages for the pay period	$\begin{array}{r} 1,509.25 \\ / \quad 52 \\ \hline 29.02 \end{array}$
<b>Supplemental Wages</b>			
6	Multiply supplemental wages by the city supplemental tax rate of 4.25%.	City tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0425 \\ \hline 212.50 \end{array}$
7	Add the tax on regular wages and the tax on supplemental wages.	Total city tax for the pay period	$\begin{array}{r} 29.02 \\ + \quad 212.50 \\ \hline 241.52 \end{array}$

## New York City Local Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

New York City Local Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example			
Step	Action	Result	Example
1	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
2	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
3	Subtract the deduction allowance.  5,500.00 Married	Wages minus the deduction allowance	$\begin{array}{r} 312,000.00 \\ - \quad 5,500.00 \\ \hline 306,500.00 \end{array}$
4	Subtract the exemption allowance.  1,000.00 per allowance	Annual taxable wages	$\begin{array}{r} 306,500.00 \\ - \quad 4,000.00 \\ \hline 302,500.00 \end{array}$
5	Compute the annual city tax using the tax rate table.  Married: Line 6	Annual city tax	$\begin{array}{r} 302,500.00 \\ - \quad 60,000.00 \\ \hline 242,500.00 \\ \times \quad 0.0425 \\ \hline 10,306.25 \\ + \quad 2,236.00 \\ \hline 12,542.25 \end{array}$
6	Divide the annual city tax by the annual number of pay periods.	Preliminary city tax for the pay period	$\begin{array}{r} 12,542.25 \\ / \quad 52 \\ \hline 241.20 \end{array}$
7	Subtract the previous pay period's tax amount.	City tax for the pay period	$\begin{array}{r} 241.20 \\ - \quad 29.02 \\ \hline 212.18 \end{array}$

## New York City Local Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example

<b>New York City Local Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 4.25%.	City tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0425 \\ \hline 212.50 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
New York*

## New York City Local Withholding Tax Rate Tables

Single					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	8,000.00		2.05%	
2		8,700.00	164.00	2.80%	8,000.00
3		15,000.00	184.00	3.25%	8,700.00
4		25,000.00	388.00	3.95%	15,000.00
5		60,000.00	783.00	4.15%	25,000.00
6	Over	60,000.00	2,236.00	4.25%	60,000.00

Married					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	8,000.00		2.05%	
2		8,700.00	164.00	2.80%	8,000.00
3		15,000.00	184.00	3.25%	8,700.00
4		25,000.00	388.00	3.95%	15,000.00
5		60,000.00	783.00	4.15%	25,000.00
6	Over	60,000.00	2,236.00	4.25%	60,000.00

## Yonkers Local Withholding Tax Summary

Yonkers Local Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year.	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Surcharge (default)
	Regular and Supplemental	<ul style="list-style-type: none"> <li>• Concurrent Aggregation (default)</li> <li>• Flat Rate Combined</li> </ul>
	Supplemental Only	<ul style="list-style-type: none"> <li>• Previous Aggregation</li> <li>• Flat Rate (default)</li> </ul>
<b>Reciprocity</b>	Yonkers requires withholding of all applicable local taxes for Yonkers residents, regardless of the city of employment. Yonkers non-resident earnings tax is withheld on wages paid to non-resident employees for services performed in Yonkers.	
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>• Single</li> <li>• Married</li> </ul>	
<b>Deduction Allowances</b>	Single	7,400.00
	Married	7,950.00
<b>Exemption Allowance</b>	per allowance	1,000.00

**Vertex Payroll Tax Calculation Guide for the United States  
New York**

## Yonkers Local Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	125	Exempt
403B Catch Up 15 Year	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
New York**

## Yonkers Local Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Exempt	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315



## Yonkers Resident Local Withholding Tax Regular Wages Only Surcharge Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

<b>Yonkers Resident Local Withholding Tax Regular Wages Only Surcharge Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the deduction allowance.  7,950.00 Married	Wages minus the deduction allowance	$\begin{array}{r} 52,000.00 \\ - \quad 7,950.00 \\ \hline 44,050.00 \end{array}$
<b>3</b>	Subtract the exemption allowance.  1,000.00 per allowance	Annual taxable wages	$\begin{array}{r} 44,050.00 \\ - \quad 4,000.00 \\ \hline 40,050.00 \end{array}$
<b>4</b>	Compute the annual tax using the tax rate table.  Yonkers Resident - Married: Line 5	Preliminary annual city tax	$\begin{array}{r} 40,050.00 \\ - \quad 13,900.00 \\ \hline 26,150.00 \\ \times \quad 0.0550 \\ \hline 1,438.25 \\ + \quad 600.00 \\ \hline 2,038.25 \end{array}$
<b>5</b>	Multiply the annual tax by 16.75%.	Annual city tax	$\begin{array}{r} 2,038.25 \\ \times \quad 0.1675 \\ \hline 341.407 \end{array}$
<b>6</b>	Divide the annual city tax by the annual number of pay periods.	City tax for the pay period	$\begin{array}{r} 341.407 \\ / \quad 52 \\ \hline 6.57 \end{array}$

## Yonkers Resident Local Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

<b>Yonkers Resident Local Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the deduction allowance.  7,950.00 Married	Wages minus the deduction allowance	$\begin{array}{r} 312,000.00 \\ - \quad 7,950.00 \\ \hline 304,050.00 \end{array}$
<b>4</b>	Subtract the exemption allowance.  1,000.00 per allowance	Annual taxable wages	$\begin{array}{r} 304,050.00 \\ - \quad 4,000.00 \\ \hline 300,050.00 \end{array}$
<b>5</b>	Compute the annual tax using the tax rate table.  Yonkers Resident - Married: Line 10	Preliminary annual city tax	$\begin{array}{r} 300,050.00 \\ - \quad 211,550.00 \\ \hline 88,500.00 \\ \times \quad 0.0650 \\ \hline 5,752.50 \\ + \quad 13,919.00 \\ \hline 19,671.50 \end{array}$
<b>6</b>	Multiply the annual tax by 16.75%.	Annual city tax	$\begin{array}{r} 19,671.50 \\ \times \quad 0.1675 \\ \hline 3,294.98 \end{array}$
<b>7</b>	Divide the annual city tax by the annual number of pay periods.	City tax for the pay period	$\begin{array}{r} 3,294.98 \\ / \quad 52 \\ \hline 63.36 \end{array}$

## Yonkers Resident Local Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

Yonkers Resident Local Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
1	Multiply regular gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
2	Subtract the deduction allowance.  7,950.00 Married	Wages minus the deduction allowance	$\begin{array}{r} 52,000.00 \\ - \quad 7,950.00 \\ \hline 44,050.00 \end{array}$
3	Subtract the exemption allowance.  1,000.00 per allowance	Annual taxable wages	$\begin{array}{r} 44,050.00 \\ - \quad 4,000.00 \\ \hline 40,050.00 \end{array}$
4	Compute the annual tax using the tax rate table.  Yonkers Resident - Married: Line 5	Preliminary annual city tax	$\begin{array}{r} 40,050.00 \\ - \quad 13,900.00 \\ \hline 26,150.00 \\ \times \quad 0.0550 \\ \hline 1,438.25 \\ + \quad 600.00 \\ \hline 2,038.25 \end{array}$
5	Multiply the annual tax by 16.75%.	Annual city tax	$\begin{array}{r} 2,038.25 \\ \times \quad 0.1675 \\ \hline 341.407 \end{array}$
6	Divide the annual city tax by the annual number of pay periods.	City tax on regular wages for the pay period	$\begin{array}{r} 341.407 \\ / \quad 52 \\ \hline 6.57 \end{array}$
<b>Supplemental Wages</b>			
7	Multiply supplemental wages by the city supplemental tax rate of 1.9598%.	City tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.019598 \\ \hline 97.99 \end{array}$
8	Add the tax on regular wages and the tax on supplemental wages.	Total city tax for the pay period	$\begin{array}{r} 6.57 \\ + \quad 97.99 \\ \hline 104.56 \end{array}$

## Yonkers Resident Local Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

<b>Yonkers Resident Local Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the deduction allowance.  7,950.00 Married	Wages minus the deduction allowance	$\begin{array}{r} 312,000.00 \\ - \quad 7,950.00 \\ \hline 304,050.00 \end{array}$
<b>4</b>	Subtract the exemption allowance.  1,000.00 per allowance	Annual taxable wages	$\begin{array}{r} 304,050.00 \\ - \quad 4,000.00 \\ \hline 300,050.00 \end{array}$
<b>5</b>	Compute the annual state tax using the tax rate table.  Yonkers Resident - Married: Line 10	Annual state tax	$\begin{array}{r} 300,050.00 \\ - \quad 211,550.00 \\ \hline 88,500.00 \\ \times \quad 0.0650 \\ \hline 5,752.50 \\ + \quad 13,919.00 \\ \hline 19,671.50 \end{array}$
<b>6</b>	Multiply the annual tax by 16.75%.	Annual city tax	$\begin{array}{r} 19,671.50 \\ \times \quad 0.1675 \\ \hline 3,294.98 \end{array}$
<b>7</b>	Divide the annual city tax by the annual number of pay periods.	Preliminary city tax for the pay period	$\begin{array}{r} 3,294.98 \\ / \quad 52 \\ \hline 63.36 \end{array}$
<b>8</b>	Subtract the previous pay period's tax amount.	City tax for the pay period	$\begin{array}{r} 63.36 \\ - \quad 6.57 \\ \hline 56.80 \end{array}$

## Yonkers Resident Local Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example

Yonkers Resident Local Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 1.9598%.	City tax for the pay period	$  \begin{array}{r}  5,000.00 \\  \times \quad 0.019598 \\  \hline  97.99  \end{array}  $

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New York*

## Yonkers Resident Local Withholding Tax Rate Tables

Single					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	8,500.00		4.00%	
2		11,700.00	340.00	4.50%	8,500.00
3		13,900.00	484.00	5.25%	11,700.00
4		80,650.00	600.00	5.50%	13,900.00
5		96,800.00	4,271.00	6.00%	80,650.00
6		107,650.00	5,240.00	7.14%	96,800.00
7		157,650.00	6,014.00	7.64%	107,650.00
8		215,400.00	9,832.00	6.50%	157,650.00
9		265,400.00	13,586.00	11.01%	215,400.00
10		1,077,550.00	19,092.00	7.35%	265,400.00
11	Over	1,077,550.00	Use Method III Top Income Tax Rates Method below.		

Method III			
Single			
Line	If annualized wages are:		Multiply annualized wages by Column 3 amount
	At least	But less than	
	Column 1	Column 2	Column 3
1	1,077,550.00	5,000,000.00	0.1045
2	5,000,000.00	25,000,000.00	0.1110
3	25,000,000.00		0.1170

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New York**

<b>Married</b>					
<b>Line</b>	<b>If taxable wages are</b>		<b>Tax is</b>		<b>Of the excess over</b>
			<b>Amount</b>	<b>+ %</b>	
<b>1</b>	Not over	8,500.00		4.00%	
<b>2</b>		11,700.00	340.00	4.50%	8,500.00
<b>3</b>		13,900.00	484.00	5.25%	11,700.00
<b>4</b>		80,650.00	600.00	5.50%	13,900.00
<b>5</b>		96,800.00	4,271.00	6.00%	80,650.00
<b>6</b>		107,650.00	5,240.00	6.67%	96,800.00
<b>7</b>		157,650.00	5,963.00	7.17%	107,650.00
<b>8</b>		211,550.00	9,546.00	8.11%	157,650.00
<b>9</b>		323,200.00	13,919.00	6.50%	211,550.00
<b>10</b>		373,200.00	21,177.00	12.84%	323,200.00
<b>11</b>		1,077,550.00	27,599.00	7.35%	373,200.00
<b>12</b>		2,155,350.00	79,368.00	7.65%	1,077,550.00
<b>13</b>	Over	2,155,350.00	Use Method III Top Income Tax Rates Method below.		

<b>Method III</b>			
<b>Married</b>			
	<b>If annualized wages are:</b>		
<b>Line</b>	<b>At least</b>	<b>But less than</b>	<b>Multiply annualized wages by Column 3 amount</b>
	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>1</b>	2,155,350.00	5,000,000.00	0.1045
<b>2</b>	5,000,000.00	25,000,000.00	0.1110
<b>3</b>	25,000,000.00		0.1170

## Yonkers Non-Resident Local Withholding Tax All Pay Types All Calculation Methods Calculation Example

This calculation example is based on filing status of Married with four allowances.

<b>Yonkers Non-Resident Local Withholding Tax All Pay Types All Calculation Methods Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the annualized exclusion.	Wages minus the annualized exclusion	$\begin{array}{r} 52,000.00 \\ - \quad 0.00 \\ \hline 52,000.00 \end{array}$
<b>3</b>	Compute the annual city tax using the tax rate table.  Yonkers Non-Resident: Line 5	Annual city tax	$\begin{array}{r} 52,000.00 \\ \times \quad 0.005 \\ \hline 260.00 \end{array}$
<b>4</b>	Divide the annual city tax by the annual number of pay periods.	City tax for the pay period	$\begin{array}{r} 260.00 \\ / \quad 52 \\ \hline 5.00 \end{array}$



## Yonkers Non-Resident Local Withholding Tax Rate Table

Yonkers Non-Resident Local Withholding Tax Rate Table				
Line	If taxable wages are		Tax is + %	Annualized Exclusion
1	Not over	4,000.00	0.00%	
2		10,000.00	0.50%	3,000.00
3		20,000.00	0.50%	2,000.00
4		30,000.00	0.50%	1,000.00
5	Over	30,000.00	0.50%	0.00

## New York Local Employer Tax Metropolitan Commuter Transportation Mobility Tax Summary

To calculate this tax, pass the enumerated type eVprtTaxIDCOER in the parameter pTaxID.

New York Local Employer Tax Metropolitan Commuter Transportation Mobility Tax Summary Zone1		
Bronx, Kings, New York, Queens and Richmond Counties of		
<b>Basis of Tax</b>	Total Payroll Expense (Zone 1 and Zone 2)	
<b>Employer Rate</b>	<b>Payroll Expense</b>	<b>MCTMT Rate</b>
	Over \$0 but not over \$312,500	0%
	Over \$312,500 but not over \$375,000	0.11%
	Over \$375,000 but not over \$437,500	0.23%
	Over \$437,500	0.60% (default)
<b>Employee Rate</b>	Not applicable	
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	Flat Rate (default)

New York Local Employer Tax Metropolitan Commuter Transportation Mobility Tax Summary Zone 2		
Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester. Counties of		
<b>Basis of Tax</b>	Total Payroll Expense (Zone 1 and Zone 2)	
<b>Employer Rate</b>	<b>Payroll Expense</b>	<b>MCTMT Rate</b>
	Over \$0 but not over \$312,500	0%
	Over \$312,500 but not over \$375,000	0.11%
	Over \$375,000 but not over \$437,500	0.23%
	Over \$437,500	0.34% (default)
<b>Employee Rate</b>	Not applicable	
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	Flat Rate (default)

## New York Local Employer Tax Metropolitan Commuter Transportation Mobility Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Taxable		

*Vertex Payroll Tax Calculation Guide for the United States  
New York*

## New York Local Employer Tax Metropolitan Commuter Transportation Mobility Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Exempt
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
ER Contributions to EE 401K Qualified Deferrals	Exempt	Reported Tips	Taxable
Expanded Family and Medical Leave	Taxable	Severance Pay	Taxable
Golden Parachute	Taxable		
Group Term Life in excess of \$50,000	Taxable	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>4</sup>
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250

2. Exempt up to a monthly limit of \$315

3. This plan is referring to nonqualified stock options.

4. Exempt up to a monthly limit of \$315

# North Carolina Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	7
State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	9
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	10
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	11
State Unemployment Insurance (SUI) Summary	12
State Disability Insurance (SDI) Summary	15
Local Withholding Tax Summary	16

## State Withholding Tax Summary

North Carolina State Withholding Tax Summary									
<b>Basis of tax</b>	Gross income earned in the calendar year.								
<b>Calculation methods</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #0056b3; color: white;">Pay type</th> <th style="background-color: #0056b3; color: white;">Calculation methods</th> </tr> </thead> <tbody> <tr> <td>Regular Only</td> <td>Annualized (default)</td> </tr> <tr> <td>Regular and Supplemental</td> <td> <ul style="list-style-type: none"> <li>Concurrent Aggregation</li> <li>Flat Rate Combined (default)</li> </ul> </td> </tr> <tr> <td>Supplemental Only</td> <td> <ul style="list-style-type: none"> <li>Previous Aggregation</li> <li>Flat Rate (default)</li> </ul> </td> </tr> </tbody> </table>	Pay type	Calculation methods	Regular Only	Annualized (default)	Regular and Supplemental	<ul style="list-style-type: none"> <li>Concurrent Aggregation</li> <li>Flat Rate Combined (default)</li> </ul>	Supplemental Only	<ul style="list-style-type: none"> <li>Previous Aggregation</li> <li>Flat Rate (default)</li> </ul>
	Pay type	Calculation methods							
	Regular Only	Annualized (default)							
Regular and Supplemental	<ul style="list-style-type: none"> <li>Concurrent Aggregation</li> <li>Flat Rate Combined (default)</li> </ul>								
Supplemental Only	<ul style="list-style-type: none"> <li>Previous Aggregation</li> <li>Flat Rate (default)</li> </ul>								
Regular and Supplemental	<ul style="list-style-type: none"> <li>Concurrent Aggregation</li> <li>Flat Rate Combined (default)</li> </ul>								
Supplemental Only	<ul style="list-style-type: none"> <li>Previous Aggregation</li> <li>Flat Rate (default)</li> </ul>								

**Reciprocity**	- No reciprocity agreements are currently in effect. However, North Carolina does not require withholding from North Carolina residents working in other states that collect withholding tax. - North Carolina withholding is required from North Carolina residents working in other states that do not collect withholding tax. - When Non-Residency Certificate (pNRCertif) is set to false and North Carolina residents work in a state that requires state tax to be withheld, then the North Carolina withholding will be reduced by work state withholding. - North Carolina withholding is required from non-residents working in North Carolina.																		
**Jurisdiction Interaction Treatment**	Eliminate the resident tax if the work tax imposes a withholding tax on nonresidents. Always accumulate wages.  *Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 6.*																		
**Valid Filing Statuses**	- Single or Married Filing Separately - Married Filing Jointly or Surviving Spouse - Head of Household																		
**Standard Deductions**					-------------------	-----------		Single	12,750.00		Married	12,750.00		Head of Household	19,125.00		Surviving Spouse	12,750.00	
**Personal Allowance**	per allowance     2,500.00																		

**Vertex Payroll Tax Calculation Guide for the United States  
North Carolina**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
North Carolina**

**State Withholding Tax Summary**

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315



## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly or Surviving Spouse with four dependents.

<b>North Carolina State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the standard deduction. 12,750.00 Married	Wages minus the standard deduction	$\begin{array}{r} 52,000.00 \\ - \quad 12,750.00 \\ \hline 39,250.00 \end{array}$
<b>3</b>	Subtract the allowance amount. 2,500.00 Personal allowance	Annual taxable wages	$\begin{array}{r} 39,250.00 \\ - \quad 10,000.00 \\ \hline 29,250.00 \end{array}$
<b>4</b>	Multiply the annual taxable wages by the state tax rate of 4.60%.	Annual state tax	$\begin{array}{r} 29,250.00 \\ \times \quad 0.0460 \\ \hline 1,345.50 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	State withholding tax per pay period	$\begin{array}{r} 1,345.50 \\ / \quad 52 \\ \hline 25.88 \end{array}$
<b>6</b>	Round the withheld amount to the nearest dollar.	Rounded state withholding tax for the pay period	26.00

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly or Surviving Spouse with four dependents.

<b>North Carolina State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the standard deduction. 12,750.00 Married	Wages minus the standard deduction	$\begin{array}{r} 312,000.00 \\ - \quad 12,750.00 \\ \hline 299,250.00 \end{array}$
<b>4</b>	Subtract the personal allowance amount. multiply the annual taxable 2,500.00 per allowance	Annual taxable wages	$\begin{array}{r} 299,250.00 \\ - \quad 10,000.00 \\ \hline 289,250.00 \end{array}$
<b>5</b>	Multiply the annual taxable wages by the state tax rate of 4.60%.	Annual state tax	$\begin{array}{r} 289,250.00 \\ \times \quad 0.0460 \\ \hline 13,305.50 \end{array}$
<b>6</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 13,305.50 \\ / \quad 52 \\ \hline 255.88 \end{array}$
<b>7</b>	Round the withhold amount to the nearest dollar.	Rounded state withholding tax for the pay period	256.00

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly or Surviving Spouse with four dependents.

North Carolina State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the standard deduction. 12,750.00 Married	Wages minus the standard deduction	$\begin{array}{r} 52,000.00 \\ - \quad 12,750.00 \\ \hline 39,250.00 \end{array}$
<b>3</b>	Subtract the personal allowance amount  2,500.00 per allowance	Annuable taxable wages	$\begin{array}{r} 39,250.00 \\ - \quad 10,000.00 \\ \hline 29,250.00 \end{array}$
<b>4</b>	Multiply the annual taxable wages by the state tax rate of 4.60%.	Annual state tax	$\begin{array}{r} 29,250.00 \\ \times \quad 0.0460 \\ \hline 1,345.50 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	State tax on regular wages for the pay period	$\begin{array}{r} 1,345.50 \\ / \quad 52 \\ \hline 25.88 \end{array}$
<b>6</b>	Round the withhold amount to the nearest dollar.	Rounded state withholding tax on regular wages	26.00

**Vertex Payroll Tax Calculation Guide for the United States  
North Carolina**

<b>North Carolina State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>Supplemental Wages</b>			
<b>7</b>	Multiply the annual taxable wages by the state tax rate of 4.60%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0460 \\ \hline 230.00 \end{array}$
<b>8</b>	Round the withheld amount to the nearest dollar.	Rounded state withholding tax on supplemental wages for the pay period	230.00
<b>9</b>	Add the tax on regular wages and the tax on supplemental wages.	Rounded total state tax for the pay period	$\begin{array}{r} 26.00 \\ + \quad 230.00 \\ \hline 256.00 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
North Carolina*

## State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly or Surviving Spouse with four dependents.

<b>North Carolina Withholding Tax Regular and Supplemental Wages Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the standard deduction. 12,750.00 Married	Wages minus the standard deduction	$\begin{array}{r} 312,000.00 \\ - \quad 12,750.00 \\ \hline 299,250.00 \end{array}$
<b>4</b>	Subtract the personal allowance amount. Multiply the annual taxable 2,500.00 per allowance	Annual taxable wages	$\begin{array}{r} 299,250.00 \\ - \quad 10,000.00 \\ \hline 289,250.00 \end{array}$
<b>5</b>	Multiply the annual taxable wages by the state tax rate of 4.60%.	Annual state tax	$\begin{array}{r} 289,250.00 \\ \times \quad 0.0460 \\ \hline 13,305.50 \end{array}$
<b>6</b>	Divide the annual state tax by the annual number of pay periods.	Preliminary state tax for the pay period	$\begin{array}{r} 13,305.50 \\ / \quad 52 \\ \hline 255.88 \end{array}$
<b>7</b>	Subtract the previous pay period's tax amount.	State withholding tax for the pay period	$\begin{array}{r} 255.88 \\ - \quad 26.00 \\ \hline 229.88 \end{array}$
<b>8</b>	Round the withheld amount to the nearest dollar.	Rounded state withholding tax for the pay period	230.00

**State Withholding Tax Supplemental Wages Only  
Flat Rate Method Calculation Example**

<b>North Carolina State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 4.60%.	State withholding tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0460 \\ \hline 230.00 \end{array}$
<b>2</b>	Round the withheld amount to the nearest dollar.	Rounded state withholding tax for the pay period	230.00

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North Carolina*

**State Withholding Tax Regular Wages Only  
Annualized Method Calculation Example with Period-to-Date Wages**

This calculation example is based on filing status of Married Filing Jointly or Surviving Spouse with four dependents.

<b>North Carolina Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
<b>2</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
<b>3</b>	Subtract the standard deduction. 12,750.00 Married	Wages minus the standard deduction	$\begin{array}{r} 49,400.00 \\ - \quad 12,750.00 \\ \hline 36,650.00 \end{array}$
<b>4</b>	Subtract the personal allowance amount. Multiply the annual taxable 2,500.00 per allowance	Annual taxable wages	$\begin{array}{r} 36,650.00 \\ - \quad 10,000.00 \\ \hline 26,650.00 \end{array}$
<b>5</b>	Multiply the annual taxable wages by the state tax rate of 4.60%.	Annual state tax	$\begin{array}{r} 26,650.00 \\ \times \quad 0.0460 \\ \hline 1,225.90 \end{array}$
<b>6</b>	Divide the annual state tax by the annual number of pay periods.	Total amount of state withholding tax for the multiple pays within the pay period	$\begin{array}{r} 1,225.90 \\ / \quad 52 \\ \hline 23.58 \end{array}$
<b>7</b>	Subtract the period-to-date tax amount.	State withholding tax for the additional pay within the pay period	$\begin{array}{r} 23.58 \\ - \quad 1.00 \\ \hline 22.58 \end{array}$
<b>8</b>	Round the withheld amount to the nearest dollar.	Rounded state withholding tax for the pay period	23.00

## State Unemployment Insurance (SUI) Summary

North Carolina State Unemployment Insurance (SUI) Summary				
<b>Wage Base</b>	31,400.00			
<b>Rates</b>	<b>Minimum employers</b>	0.06%	<b>Maximum employers</b>	5.76%
	<b>New employer</b>	1.00%	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>	
	All Pay Types		<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	



**Vertex Payroll Tax Calculation Guide for the United States  
North Carolina**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
North Carolina**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Taxable
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Taxable	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Exempt <sup>1</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>2</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>3</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Taxable	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a monthly limit of \$315
2. This plan is referring to nonqualified stock options.
3. Exempt up to a monthly limit of \$315

## **State Disability Insurance (SDI) Summary**

<b>North Carolina State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>North Carolina Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

# North Dakota Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	7
Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	9
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	10
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	11
State Withholding Tax Rate Tables	13
State Unemployment Insurance (SUI) Summary	14
State Disability Insurance (SDI) Summary	17
Local Withholding Tax Summary	18

## State Withholding Tax Summary

North Dakota State Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year.	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	<ul style="list-style-type: none"> <li>Concurrent Aggregation</li> <li>Flat Rate Combined (default)</li> </ul>
	Supplemental Only	<ul style="list-style-type: none"> <li>Previous Aggregation</li> <li>Flat Rate (default)</li> </ul>
<b>Reciprocity</b>	<ul style="list-style-type: none"> <li>Reciprocity agreements are currently in effect for states listed below. However, North Dakota does not require withholding from North Dakota residents in other states that collect withholding tax.</li> <li>North Dakota withholding is required from North Dakota residents working in other states that do not collect withholding tax.</li> <li>When Non-Residency Certificate (pNRCertif) is set to false and North Dakota residents work in a state that requires state tax to be withheld, then the North Dakota withholding will be reduced by work state withholding.</li> <li>North Dakota withholding is required from non-residents working in North Dakota except as noted in the table below:</li> </ul>	
	<b>Residents of...</b>	<b>Who Work in...</b>
	<b>Are Subject to this Tax Treatment:</b>	
	Minnesota and Montana <sup>1</sup>	North Dakota
North Dakota	Minnesota and Montana	Exempt from Minnesota and Montana withholding
<b>Jurisdiction Interaction Treatment</b>	Eliminate the resident tax if the work tax > 0. Accumulate wages only if tax is withheld. <i>Programming tip: You can program the system to calculate using these rules by setting pluriIntTreatment to a value of 5.</i>	
<b>Valid Filing Statuses</b>	<b>2020 Form W-4:</b>	<b>Pre-2020 Form W-4:</b>
	<ul style="list-style-type: none"> <li>Single or Married Filing Separately</li> <li>Married Filing Jointly</li> <li>Head of Household</li> </ul>	<ul style="list-style-type: none"> <li>Single</li> <li>Married</li> </ul>
<b>Allowance Amounts</b>		per allowance      4,300.00

1. Residents of these states must furnish employer with Form NDW-R Affidavit of Residency.

**Vertex Payroll Tax Calculation Guide for the United States  
North Dakota**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
North Dakota**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pat	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Exempt
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable	Severance Pay	Taxable
Golden Parachute	Taxable		
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315



*Vertex Payroll Tax Calculation Guide for the United States  
North Dakota*

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on the following filing statuses:

- Pre-2020 Form W-4: Married with four dependents
- 2020 Form W-4: Married Filing Jointly

North Dakota State Withholding Tax Regular Wages Only Annualized Method Calculation Example				
Step	Action	Result	Example	
			2020 Form W-4	Pre-2020 Form W-4
1	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 2,000.00 \\ \times \quad 52 \\ \hline 104,000.00 \end{array}$	$\begin{array}{r} 2,000.00 \\ \times \quad 52 \\ \hline 104,000.00 \end{array}$
2	Subtract the pre-2020 Form W-4 withholding allowance.  4,300.00 per exemption	Annual taxable wages	Not Applicable	$\begin{array}{r} 104,000.00 \\ - \quad 17,200.00 \\ \hline 86,800.00 \end{array}$
3	Compute the annual state tax using the tax rate table.  Married: Line 2	Annual state tax	$\begin{array}{r} 104,000.00 \\ - \quad 51,975.00 \\ \hline 52,025.00 \\ \times \quad 0.0195 \\ \hline 1,014.49 \\ + \quad 0.00 \\ \hline 1,014.49 \end{array}$	$\begin{array}{r} 86,800.00 \\ - \quad 51,975.00 \\ \hline 34,825.00 \\ \times \quad 0.0195 \\ \hline 679.09 \\ + \quad 0.00 \\ \hline 679.09 \end{array}$
4	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 1,014.49 \\ / \quad 52 \\ \hline 19.51 \end{array}$	$\begin{array}{r} 679.09 \\ / \quad 52 \\ \hline 13.06 \end{array}$
5	Round the withholding tax amount to the nearest dollar.	Rounded state withholding tax for the pay period	20.00	13.00

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on the following filing statuses:

- Pre-2020 Form W-4: Married with four dependents
- 2020 Form W-4: Married Filing Jointly

North Dakota State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example				
Step	Action	Result	Example	
			2020 Form W-4	Pre-2020 Form W-4
1	Add regular gross wages and supplemental wages.	Total gross wages	1,000.00 + 5,000.00 <hr/> 6,000.00	1,000.00 + 5,000.00 <hr/> 6,000.00
2	Multiply by the annual number of pay periods.	Annual gross wages	6,000.00 x 52 <hr/> 312,000.00	6,000.00 x 52 <hr/> 312,000.00
3	Subtract the 2019 Form W-4 withholding exemption. 4,300.00 per exemption	Annual taxable wages	Not Applicable	312,000.00 - 17,200.00 <hr/> 294,800.00
4	Compute the annual state tax using the tax rate table. Married: Line 5	Annual state tax	312,000.00 - 152,150.00 <hr/> 159,850.00 x 0.0250 <hr/> 3,996.25 + 1,953.41 <hr/> 5,949.66	294,800.00 - 152,150.00 <hr/> 142,650.00 x 0.0250 <hr/> 3,566.25 + 1,953.41 <hr/> 5,519.66
5	Divide the annual tax by the annual number of pay periods.	State tax for the pay period	5,949.66 / 52 <hr/> 114.42	5,519.66 / 52 <hr/> 106.15
6	Round the state tax to the nearest dollar.	Rounded state tax for the pay period	114.00	106.00

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on the following filing statuses:

- Pre-2020 Form W-4: Married with four dependents
- 2020 Form W-4: Married Filing Jointly

North Dakota State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example				
Step	Action	Result	Example	
			2020 Form W-4	Pre-2020 Form W-4
<b>Regular Wages</b>				
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 2,000.00 \\ \times \quad 52 \\ \hline 104,000.00 \end{array}$	$\begin{array}{r} 2,000.00 \\ \times \quad 52 \\ \hline 104,000.00 \end{array}$
<b>2</b>	Subtract the withholding allowance.  4,300.00 per exemption	Annual taxable wages	Not Applicable	$\begin{array}{r} 104,000.00 \\ - \quad 17,200.00 \\ \hline 86,800.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table.  Married: Line 2	Annual state tax	$\begin{array}{r} 104,000.00 \\ - \quad 51,975.00 \\ \hline 52,025.00 \\ \times \quad 0.0195 \\ \hline 1,014.49 \\ + \quad 0.00 \\ \hline 1,014.49 \end{array}$	$\begin{array}{r} 86,800.00 \\ - \quad 51,975.00 \\ \hline 34,825.00 \\ \times \quad 0.0195 \\ \hline 679.09 \\ + \quad 0.00 \\ \hline 679.09 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 1,014.49 \\ / \quad 52 \\ \hline 19.51 \end{array}$	$\begin{array}{r} 679.09 \\ / \quad 52 \\ \hline 13.06 \end{array}$
<b>5</b>	Round the withheld amount to the nearest dollar.	Rounded state withholding tax on regular pay	20.00	13.00

**Vertex Payroll Tax Calculation Guide for the United States  
North Dakota**

North Dakota State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example				
Step	Action	Result	Example	
			2020 Form W-4	Pre-2020 Form W-4
<b>Supplemental Wages</b>				
<b>6</b>	Multiply supplemental wages by the state supplemental tax rate.  State supplemental tax rate: 1.50%	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0150 \\ \hline 75.00 \end{array}$	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0150 \\ \hline 75.00 \end{array}$
<b>7</b>	Round the withheld amount to the nearest dollar.	Rounded state tax on supplemental pay for the pay period	75.00	75.00
<b>8</b>	Add the tax on regular wages and the tax on supplemental wages.	Total state tax for the pay period	$\begin{array}{r} 20.00 \\ + \quad 75.00 \\ \hline 95.00 \end{array}$	$\begin{array}{r} 13.00 \\ + \quad 75.00 \\ \hline 88.00 \end{array}$

## Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on the following filing statuses:

- Pre-2020 Form W-4: Married with four dependents
- 2020 Form W-4: Married Filing Jointly

North Dakota Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example				
Step	Action	Result	Example	
			2020 Form W-4	Pre-2020 Form W-4
1	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
2	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
3	Subtract the withholding exemption.  4,300.00 per exemption	Annual taxable wages	Not Applicable	$\begin{array}{r} 312,000.00 \\ - \quad 17,200.00 \\ \hline 294,800.00 \end{array}$
4	Compute the annual state tax using the tax rate table.  Married: Line 5	Annual state tax	$\begin{array}{r} 312,000.00 \\ - \quad 152,150.00 \\ \hline 159,850.00 \\ \times \quad 0.0250 \\ \hline 3,996.25 \\ + \quad 1,953.41 \\ \hline 5,949.66 \end{array}$	$\begin{array}{r} 294,800.00 \\ - \quad 152,150.00 \\ \hline 142,650.00 \\ \times \quad 0.0250 \\ \hline 3,566.25 \\ + \quad 1,953.41 \\ \hline 5,519.66 \end{array}$
5	Divide the annual state tax by the annual number of pay periods.	Preliminary state tax for the pay period	$\begin{array}{r} 5,949.66 \\ / \quad 52 \\ \hline 114.42 \end{array}$	$\begin{array}{r} 5,519.66 \\ / \quad 52 \\ \hline 106.15 \end{array}$
6	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 114.42 \\ - \quad 20.00 \\ \hline 94.42 \end{array}$	$\begin{array}{r} 106.15 \\ - \quad 13.00 \\ \hline 93.15 \end{array}$
7	Round the state tax to the nearest dollar.	Rounded state tax for the pay period	94.00	93.00

## State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example

North Dakota State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example			
Step	Action	Result	Example
1	Multiply supplemental wages by the state supplemental tax rate.  State supplemental tax rate: 1.50%	State tax for the pay period	$  \begin{array}{r}  5,000.00 \\  \times \quad 0.0150 \\  \hline  75.00  \end{array}  $
2	Round the state tax to the nearest dollar.	Rounded state tax for the pay period	75.00

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on the following filing statuses:

- Pre-2020 Form W-4: Married with four dependents
- 2020 Form W-4: Married Filing Jointly

North Dakota Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages				
Step	Action	Result	Example	
			2020 Form W-4	Pre-2020 Form W-4
1	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 500.00 \\ \hline 1,500.00 \end{array}$	$\begin{array}{r} 1,000.00 \\ + \quad 500.00 \\ \hline 1,500.00 \end{array}$
2	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,500.00 \\ \times \quad 52 \\ \hline 78,000.00 \end{array}$	$\begin{array}{r} 1,500.00 \\ \times \quad 52 \\ \hline 78,000.00 \end{array}$
3	Subtract the withholding allowance.  4,300.00 per exemption	Annual taxable wages	Not Applicable	$\begin{array}{r} 78,000.00 \\ - \quad 17,200.00 \\ \hline 60,800.00 \end{array}$
4	Compute the annual state tax using the tax rate table.  Married: Line 2	Annual state tax	$\begin{array}{r} 78,000.00 \\ - \quad 51,975.00 \\ \hline 26,025.00 \\ \times \quad 0.0195 \\ \hline 507.49 \\ + \quad 0.00 \\ \hline 507.49 \end{array}$	$\begin{array}{r} 60,800.00 \\ - \quad 51,975.00 \\ \hline 8,825.00 \\ \times \quad 0.0195 \\ \hline 172.09 \\ + \quad 0.00 \\ \hline 172.09 \end{array}$
5	Divide the annual state tax by the annual number of pay periods.	Total amount of state withholding tax for the multiple pays within the pay period	$\begin{array}{r} 507.49 \\ / \quad 52 \\ \hline 9.76 \end{array}$	$\begin{array}{r} 172.09 \\ / \quad 52 \\ \hline 3.31 \end{array}$
6	Round the state tax to the nearest dollar.	Total amount of rounded state tax for the multiple pays within the pay period	10.00	3.00

**Vertex Payroll Tax Calculation Guide for the United States  
North Dakota**

<b>North Dakota Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>				
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>	
			<b>2020 Form W-4</b>	<b>Pre-2020 Form W-4</b>
7	Subtract the period-to-date tax amount.	State withholding tax for the additional pay within the pay period	10.00 -      0.00 ----- 10.00	3.00 -      0.00 ----- 3.00



*Vertex Payroll Tax Calculation Guide for the United States  
North Dakota*

## State Withholding Tax Rate Tables

Form W-4 for 2020 and After					
Single or Married Filing Separately					
Line	If taxable wages are		Tax is Amount	+ %	Of the excess over
1	Not over	52,025.00		0.00%	
2		233,275.00		1.95%	52,025.00
3	Over	233,275.00	3,534.38	2.50%	233,275.00

Married Filing Jointly					
Line	If taxable wages are		Tax is Amount	+ %	Of the excess over
1	Not over	51,975.00		0.00%	
2		152,150.00		1.95%	51,975.00
3	Over	152,150.00	1,953.41	2.50%	152,150.00

Head of Household					
Line	If taxable wages are		Tax is Amount	+ %	Of the excess over
1	Not over	70,900.00		0.00%	
2		261,500.00		1.95%	70,900.00
3	Over	261,500.00	3,716.70	2.50%	261,500.00

Form W-4 Before 2020					
Single					
Line	If taxable wages are		Tax is Amount	+ %	Of the excess over
1	Not over	52,025.00		0.00%	
2		233,275.00		1.95%	52,025.00
3	Over	233,275.00	3,534.38	2.50%	233,275.00

Married					
Line	If taxable wages are		Tax is Amount	+ %	Of the excess over
1	Not over	51,975.00		0.00%	
2		152,150.00		1.95%	51,975.00
3	Over	152,150.00	1,953.41	2.50%	152,150.00

## State Unemployment Insurance (SUI) Summary

North Dakota State Unemployment Insurance (SUI) Summary		
<b>Wage Base</b>	43,800.00	
<b>Rates</b>	<b>Minimum employer</b>	0.08%
	<b>Maximum employer</b>	9.68%
	<b>New employer</b>	Varies based on industry
	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

**Vertex Payroll Tax Calculation Guide for the United States  
North Dakota**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
North Dakota**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Taxable	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable	Severance Pay	Taxable
Golden Parachute	Taxable		
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>4</sup>
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Taxable	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$315

3. This plan is referring to nonqualified stock options.

4. Exempt up to a monthly limit of \$315

## **State Disability Insurance (SDI) Summary**

<b>North Dakota State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>North Dakota Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

# **Northern Mariana Islands Table of Contents**

Withholding Tax Summary	2
Withholding Tax Regular Wages Only Annualized Method Calculation Example	6
Withholding Tax Regular and Supplemental Wages Tiered Flat Rate Combined Method Calculation Example	8
Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	11
Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	13
Withholding Tax Supplemental Wages Only Tiered Flat Rate Method Calculation Example	15
Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	16
Wage and Salary Tax (Chapter 2) Rate Tables	19
Income Tax (Chapter 7) Rate Tables	20

## Northern Mariana Islands Withholding Tax Summary

Northern Mariana Islands Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year	
<b>Wage and Salary Tax (Chapter 2)</b>		
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	Annualized (default)
	Supplemental Only	Annualized (default)
<b>Reciprocity</b>	Not applicable	
<b>Valid filing statuses and standard deductions</b>	<b>Filing Status</b>	<b>Deduction</b>
	Not applicable	Not applicable
<b>Income Tax (Chapter 7)</b>		
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	<ul style="list-style-type: none"> <li>• Tiered Flat Rate Combined (default)</li> <li>• Concurrent Aggregation</li> </ul>
	Supplemental Only	<ul style="list-style-type: none"> <li>• Previous Aggregation</li> <li>• Tiered Flat Rate (default)</li> </ul>
<b>Reciprocity</b>	Not applicable	



**Vertex Payroll Tax Calculation Guide for the United States  
Northern Mariana Islands**

	2020 Form W-4:		Pre-2020 Form W-4
<b>Valid filing statuses</b>	<ul style="list-style-type: none"> <li>• Single or Married Filing Separately</li> <li>• Married Filing Jointly</li> <li>• Head of Household</li> </ul>		<ul style="list-style-type: none"> <li>• Single</li> <li>• Married</li> </ul>
<b>Standard Deduction</b>	<ul style="list-style-type: none"> <li>• Single or Married Filing Separately, Head of Household:</li> </ul>	8,600.00	Not applicable
	Married Filing Jointly:	12,900.00	
<b>Allowance Amounts</b>	Not applicable		per allowance      4,300.00
<b>Nonresident Alien Adjustment</b>	14,600.00		10,300.00

**Note:** *The Northern Mariana Islands calculation cannot handle multi-work situations. Tax will only be calculated when an employee lives and works in this location or when a resident of the U.S. works in this location.*

**Vertex Payroll Tax Calculation Guide for the United States  
Northern Mariana Islands**

## Northern Mariana Islands Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Northern Mariana Islands**

## Northern Mariana Islands Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt	Meals for the convenience of the ER	Exempt
Clergy Housing Allowance	Exempt		
Deceased Worker Pay	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Dependent)	Exempt	Qualified Moving Expense Reimbursements	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	409A Distribution	Taxable
Educational Assistance (Job-Related)	Exempt	Qualified Parking Reported Tips	Exempt <sup>4</sup>
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>		Taxable
Emergency Paid Sick Leave	Taxable	Severance Pay	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable <sup>3</sup>	Severance Pay (Required by Law or Contract)	Taxable
Group Term Life in excess of \$50,000	Subject	Stock Options <sup>5</sup>	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Vanpool and Transit Passes	Exempt <sup>6</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Golden Parachute compensation over the excess limit has an additional 20 percent excise tax for US federal withholding.

4. Exempt up to a monthly limit of \$315

5. This plan is referring to nonqualified stock options

6. Exempt up to a monthly limit of \$315

## Northern Mariana Islands Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on the following filing statuses:

- 2020 Form W-4: Married Filing Jointly
- Pre-2020 Form W-4: Married with four allowances

Northern Mariana Islands Withholding Tax Regular Wages Only Annualized Method Calculation Example				
Step	Action	Result	2020 Form W-4	Pre-2020 Form W-4
<b>Wage and Salary Tax (Chapter 2)</b>				
1	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
2	Compute the annual wage and salary tax using the wage and salary tax table.	Annual wage and salary tax	$\begin{array}{r} 52,000.00 \\ \times \quad 0.09 \\ \hline 4,680.00 \end{array}$	$\begin{array}{r} 52,000.00 \\ \times \quad 0.09 \\ \hline 4,680.00 \end{array}$
3	Divide the annual wage and salary tax by the annual number of pay periods.	Wage and salary tax for the pay period	$\begin{array}{r} 4,680.00 \\ / \quad 52 \\ \hline 90.00 \end{array}$	$\begin{array}{r} 4,680.00 \\ / \quad 52 \\ \hline 90.00 \end{array}$
<b>Income Tax (Chapter 7)</b>				
4	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
5	Subtract the pre-2020 Form W-4 withholding allowance.  Standard deduction: 4,300.00	Annual taxable wages pre-2020 W-4	Not applicable	$\begin{array}{r} 52,000.00 \\ - \quad 17,200.00 \\ \hline 34,800.00 \end{array}$
6	Add the other income amount from Form W-4 Step 4a.	Annual wages including other income	$\begin{array}{r} 52,000.00 \\ + \quad 0.00 \\ \hline 52,000.00 \end{array}$	Not applicable
7	Subtract the other (non-standard) deduction amount from Form W-4 Step 4b.	Annual wages minus other deductions	$\begin{array}{r} 52,000.00 \\ - \quad 0.00 \\ \hline 52,000.00 \end{array}$	Not applicable

**Vertex Payroll Tax Calculation Guide for the United States  
Northern Mariana Islands**

<b>Northern Mariana Islands Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>				
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>2020 Form W-4</b>	<b>Pre-2020 Form W-4</b>
<b>8</b>	Subtract the standard deduction. Standard deduction:           12,900.00  <i><b>Note:</b> The standard deduction is 0 if the Form W-4 Step 2 check box is selected. Use the Step 2 Check Box Selected withholding tables to calculate the tax.</i>	Annual taxable wages 2020 W-4	52,000.00 -    12,900.00 ----- 39,100.00	Not applicable
<b>9</b>	Compute the annual income tax using the standard tax table.  Married: Line 3	Annual income tax	39,100.00 -    16,300.00 ----- 22,800.00 x           0.10 ----- 2,280.00 +           0.00 ----- 2,280.00	34,800.00 -    16,300.00 ----- 18,500.00 x           0.10 ----- 1,850.00 +           0.00 ----- 1,850.00
<b>10</b>	Divide the annual income tax by the annual number of pay periods.	Preliminary income tax for the pay period	2,280.00 /           52 ----- 43.85	1,850.00 /           52 ----- 35.58
<b>11</b>	Subtract the tax credit amount from Form W-4 Step 3.  <i><b>Note:</b> The tax credit amount is divided by the number of pay periods to determine the pay period tax credit.</i>	Preliminary income tax minus the credit	43.85 -           0.00 ----- 43.85	Not applicable
<b>12</b>	Subtract the wage and salary tax from the income tax.	Income tax for the pay period	43.85 -           90.00 ----- 0.00	35.58 -           90.00 ----- 0.00

## Northern Mariana Islands Withholding Tax Regular and Supplemental Wages Tiered Flat Rate Combined Method Calculation Example

This calculation example is based on the following filing statuses:

- 2020 Form W-4: Married Filing Jointly
- Pre-2020 Form W-4: Married with four allowances

Northern Mariana Islands Withholding Tax Regular and Supplemental Wages Tiered Flat Rate Combined Method Calculation Example				
Step	Action	Result	2020 Form W-4	Pre-2020 Form W-4
<b>Wage and Salary Tax (Chapter 2)</b>				
1	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$	Same as 2020
2	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$	
3	Compute the annual wage and salary tax using the wage and salary tax table.	Annual wage and salary tax	$\begin{array}{r} 312,000.00 \\ \times \quad 0.09 \\ \hline 28,080.00 \end{array}$	
4	Divide the annual wage and salary tax by the annual number of pay periods.	Wage and salary tax for the pay period	$\begin{array}{r} 28,080.00 \\ / \quad 52 \\ \hline 540.00 \end{array}$	
<b>Income Tax (Chapter 7)</b>				
<b>Regular Wages</b>				
5	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
6	Subtract the withholding allowance amount.  Withholding amount, per allowance: 4,300.00	Annual taxable wages pre-2020 W-4	Not applicable	$\begin{array}{r} 52,000.00 \\ - \quad 17,200.00 \\ \hline 34,800.00 \end{array}$
7	Add the other income amount from Form W-4 Step 4a.	Annual wages including other income	$\begin{array}{r} 52,000.00 \\ + \quad 0.00 \\ \hline 52,000.00 \end{array}$	Not applicable

**Vertex Payroll Tax Calculation Guide for the United States  
Northern Mariana Islands**

<b>Northern Mariana Islands Withholding Tax Regular and Supplemental Wages Tiered Flat Rate Combined Method Calculation Example</b>				
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>2020 Form W-4</b>	<b>Pre-2020 Form W-4</b>
<b>8</b>	Subtract the other (non-standard) deduction amount from Form W-4 Step 4b.	Annual taxable wages minus other deductions	52,000.00 +           0.00 ----- 52,000.00	Not applicable
<b>9</b>	Subtract the standard deduction. Standard deduction:           12,900.00  <i><b>Note:</b> The standard deduction is 0 if the Form W-4 Step 2 check box is selected. Use the Step 2 Check Box Selected withholding tables to calculate the tax.</i>	Annual taxable wages 2020 W-4	52,000.00 -       12,900.00 ----- 39,100.00	Not applicable
<b>10</b>	Compute the annual income tax using the standard tax table.  Married: Line 3	Annual income tax	39,100.00 -       16,300.00 ----- 22,800.00 x           0.10 ----- 2,280.00 +           0.00 ----- 2,280.00	34,800.00 -       16,300.00 ----- 18,500.00 x           0.10 ----- 1,850.00 +           0.00 ----- 1,850.00
<b>11</b>	Divide the annual income tax by the annual number of pay periods.	Preliminary income tax for the pay period	2,280.00 /           52 ----- 43.85	1,850.00 /           52 ----- 35.58
<b>12</b>	Subtract the tax credit amount from Form W-4 Step 3.  <i><b>Note:</b> The tax credit amount is divided by the number of pay periods to determine the pay period tax credit.</i>	Income tax on regular wages for the pay period	43.85 -           0.00 ----- 43.85	Not applicable

**Vertex Payroll Tax Calculation Guide for the United States  
Northern Mariana Islands**

<b>Northern Mariana Islands Withholding Tax Regular and Supplemental Wages Tiered Flat Rate Combined Method Calculation Example</b>				
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>2020 Form W-4</b>	<b>Pre-2020 Form W-4</b>
<b>Supplemental Wages</b>				
<b>13</b>	Multiply supplemental wages by the federal supplemental tax rate of 22%.	Income tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.22 \\ \hline 1,100.00 \end{array}$	$\begin{array}{r} 5,000.00 \\ \times \quad 0.22 \\ \hline 1,100.00 \end{array}$
<b>14</b>	Add the tax on regular wages and the tax on supplemental wages.	Preliminary income tax for the pay period	$\begin{array}{r} 1,100.00 \\ + \quad 43.85 \\ \hline 1,143.85 \end{array}$	$\begin{array}{r} 1,100.00 \\ + \quad 35.58 \\ \hline 1,135.58 \end{array}$
<b>15</b>	Subtract the wage and salary tax from the income tax.	Income tax for the pay period	$\begin{array}{r} 1,143.85 \\ - \quad 540.00 \\ \hline 603.85 \end{array}$	$\begin{array}{r} 1,135.58 \\ - \quad 540.00 \\ \hline 595.58 \end{array}$



## Northern Mariana Islands Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on the following filing statuses:

- 2020 Form W-4: Married Filing Jointly
- Pre-2020 Form W-4: Married with four allowances

Northern Mariana Islands Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example				
Step	Action	Result	2020 Form W-4	Pre-2020 Form W-4
<b>Wage and Salary Tax (Chapter 2)</b>				
1	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
2	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
3	Compute the annual wage and salary tax using the wage and salary tax table.	Annual wage and salary tax	$\begin{array}{r} 312,000.00 \\ \times \quad 0.09 \\ \hline 28,080.00 \end{array}$	$\begin{array}{r} 312,000.00 \\ \times \quad 0.09 \\ \hline 28,080.00 \end{array}$
4	Divide the annual wage and salary tax by the annual number of pay periods.	Wage and salary tax for the pay period	$\begin{array}{r} 28,080.00 \\ / \quad 52 \\ \hline 540.00 \end{array}$	$\begin{array}{r} 28,080.00 \\ / \quad 52 \\ \hline 540.00 \end{array}$
<b>Income Tax (Chapter 7)</b>				
5	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
6	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
7	Subtract the withholding allowance amount.  Withholding amount, per allowance: 4,300.00	Annual taxable wages pre-2020 W-4	Not applicable	$\begin{array}{r} 312,000.00 \\ - \quad 17,200.00 \\ \hline 294,800.00 \end{array}$

**Vertex Payroll Tax Calculation Guide for the United States  
Northern Mariana Islands**

<b>Northern Mariana Islands Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>				
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>2020 Form W-4</b>	<b>Pre-2020 Form W-4</b>
<b>8</b>	Add the other income amount from Form W-4 Step 4a.	Annual wages including other income	$\begin{array}{r} 312,000.00 \\ + \quad 0.00 \\ \hline 312,000.00 \end{array}$	Not applicable
<b>9</b>	Subtract the other (non-standard) deduction amount from Form W-4 Step 4b.	Annual wages minus other deductions	$\begin{array}{r} 312,000.00 \\ - \quad 0.00 \\ \hline 312,000.00 \end{array}$	Not applicable
<b>10</b>	Subtract the standard deduction. Standard deduction: 12,900.00  <i>Note: The standard deduction is 0 if the Form W-4 Step 2 check box is selected. Use the Step 2 Check Box Selected withholding tables to calculate the tax.</i>	Annual taxable wages 2020 W-4	$\begin{array}{r} 312,000.00 \\ - \quad 12,900.00 \\ \hline 299,100.00 \end{array}$	Not applicable
<b>11</b>	Compute the annual income tax using the standard tax table.  Married: Line 6	Annual income tax	$\begin{array}{r} 299,100.00 \\ - \quad 217,350.00 \\ \hline 81,750.00 \\ \times \quad 0.24 \\ \hline 19,620.00 \\ + \quad 34,337.00 \\ \hline 53,957.00 \end{array}$	$\begin{array}{r} 294,800.00 \\ - \quad 217,350.00 \\ \hline 77,450.00 \\ \times \quad 0.24 \\ \hline 18,588.00 \\ + \quad 34,337.00 \\ \hline 52,925.00 \end{array}$
<b>12</b>	Divide the annual income tax by the annual number of pay periods.	Preliminary income tax for the pay period	$\begin{array}{r} 53,957.00 \\ / \quad 52 \\ \hline 1,037.63 \end{array}$	$\begin{array}{r} 52,925.00 \\ / \quad 52 \\ \hline 1,017.79 \end{array}$
<b>13</b>	Subtract the tax credit amount from Form W-4 Step 3.  <i>Note: The tax credit amount is divided by the number of pay periods to determine the pay period tax credit.</i>	Preliminary income tax minus the credit	$\begin{array}{r} 1,037.63 \\ - \quad 0.00 \\ \hline 1,037.63 \end{array}$	Not applicable
<b>14</b>	Subtract the wage and salary tax from the income tax.	Income tax for the pay period	$\begin{array}{r} 1,037.63 \\ - \quad 540.00 \\ \hline 497.63 \end{array}$	$\begin{array}{r} 1,017.79 \\ - \quad 540.00 \\ \hline 477.79 \end{array}$

## Northern Mariana Islands Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on the following filing statuses:

- 2020 Form W-4: Married Filing Jointly
- Pre-2020 Form W-4: Married with four allowances

Northern Mariana Islands Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example				
Step	Action	Result	2020 Form W-4	Pre-2020 Form W-4
<b>Wage and Salary Tax (Chapter 2)</b>				
1	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 5,000.00 \\ \times \quad 52 \\ \hline 260,000.00 \end{array}$	$\begin{array}{r} 5,000.00 \\ \times \quad 52 \\ \hline 260,000.00 \end{array}$
2	Compute the annual wage and salary tax using the wage and salary tax table.	Annual wage and salary tax	$\begin{array}{r} 260,000.00 \\ \times \quad 0.09 \\ \hline 23,400.00 \end{array}$	$\begin{array}{r} 260,000.00 \\ \times \quad 0.09 \\ \hline 23,400.00 \end{array}$
3	Divide the annual wage and salary tax by the annual number of pay periods.	Wage and salary tax for the pay period	$\begin{array}{r} 23,400.00 \\ / \quad 52 \\ \hline 450.00 \end{array}$	$\begin{array}{r} 23,400.00 \\ / \quad 52 \\ \hline 450.00 \end{array}$
<b>Income Tax (Chapter 7)</b>				
4	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
5	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
6	Subtract the withholding allowance amount.  Withholding amount, per allowance: 4,300.00	Annual taxable wages pre-2020 W-4	Not applicable	$\begin{array}{r} 312,000.00 \\ - \quad 17,200.00 \\ \hline 294,800.00 \end{array}$
7	Add the other income amount from Form W-4 Step 4a.	Annual wages including other income	$\begin{array}{r} 312,000.00 \\ + \quad 0.00 \\ \hline 312,000.00 \end{array}$	Not applicable

**Vertex Payroll Tax Calculation Guide for the United States  
Northern Mariana Islands**

<b>Northern Mariana Islands Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>				
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>2020 Form W-4</b>	<b>Pre-2020 Form W-4</b>
<b>8</b>	Subtract the other (non-standard) deduction amount from Form W-4 Step 4b.	Annual wages minus other deductions	312,000.00 -           0.00 ----- 312,000.00	Not applicable
<b>9</b>	Subtract the standard deduction. Standard deduction:           12,900.00  <i>Note: The standard deduction is 0 if the Form W-4 Step 2 check box is selected. Use the Step 2 Check Box Selected withholding tables to calculate the tax.</i>	Annual taxable wages 2020 W-4	312,000.00 -       12,900.00 ----- 299,100.00	Not applicable
<b>10</b>	Compute the annual income tax using the standard tax table.  Married: Line 6	Annual income tax	299,100.00 -       217,350.00 ----- 81,750.00 x           0.24 ----- 19,620.00 +       34,337.00 ----- 53,957.00	294,800.00 -       217,350.00 ----- 77,450.00 x           0.24 ----- 18,588.00 +       34,337.00 ----- 52,925.00
<b>11</b>	Divide the annual income tax by the annual number of pay periods.	Preliminary income tax for the pay period	53,957.00 /           52 ----- 1,037.63	52,925.00 /           52 ----- 1,017.79
<b>12</b>	Subtract the tax credit amount from Form W-4 Step 3.  <i>Note: The tax credit amount is divided by the number of pay periods to determine the pay period tax credit.</i>	Preliminary income tax minus the credit	1,037.63 -           0.00 ----- 1,037.63	Not applicable
<b>13</b>	Subtract the previous pay period's tax amount.	Total preliminary income tax for the pay period	1,037.63 -           43.85 ----- 993.78	1,017.79 -           35.58 ----- 982.21
<b>14</b>	Subtract the wage and salary tax from the income tax.	Income tax for the pay period	993.78 -           450.00 ----- 543.78	982.21 -           450.00 ----- 532.21

**Northern Mariana Islands  
Withholding Tax Supplemental Wages Only  
Tiered Flat Rate Method Calculation Example**

<b>Northern Mariana Islands Withholding Tax Supplemental Wages Only Tiered Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>Wage and Salary Tax (Chapter 2)</b>			
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Total gross wages	$\begin{array}{r} 5,000.00 \\ \times \quad 52 \\ \hline 260,000.00 \end{array}$
<b>2</b>	Compute the annual wage and salary tax using the wage and salary tax table.	Annual wage and salary tax	$\begin{array}{r} 260,000.00 \\ \times \quad 0.09 \\ \hline 23,400 \end{array}$
<b>3</b>	Divide the annual wage and salary tax by the annual number of pay periods.	Wage and salary tax for the pay period	$\begin{array}{r} 23,400.00 \\ / \quad 52 \\ \hline 450.00 \end{array}$
<b>Income Tax (Chapter 7)</b>			
<b>4</b>	Multiply supplemental wages by the federal supplemental tax rate of 22%.  <i>Note: If a supplemental wage payment, together with other supplemental wage payments made to the employee during the calendar year, exceeds \$1 million, the excess is subject to withholding at 37%.</i>	Preliminary income tax	$\begin{array}{r} 5,000.00 \\ \times \quad 0.22 \\ \hline 1,100.00 \end{array}$
<b>5</b>	Subtract the wage and salary tax from the Income tax.	Income tax for the pay period	$\begin{array}{r} 1,100.00 \\ - \quad 450.00 \\ \hline 650.00 \end{array}$

**Northern Mariana Islands  
Withholding Tax Regular Wages Only  
Annualized Method Calculation Example with Period-to-Date Wages**

This calculation example is based on the following filing statuses:

- 2020 Form W-4: Married Filing Jointly
- Pre-2020 Form W-4: Married with four allowances

For this example, regular wages are \$500 and period-to-date wages are \$450.

Northern Mariana Islands Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages				
Step	Action	Result	2020 Form W-4	Pre-2020 Form W-4
<b>Wage and Salary Tax (Chapter 2)</b>				
1	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
2	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
3	Compute the annual wage and salary tax using the wage and salary tax table.	Annual wage and salary Tax	$\begin{array}{r} 49,400.00 \\ \times \quad 0.08 \\ \hline 3,952.00 \end{array}$	$\begin{array}{r} 49,400.00 \\ \times \quad 0.08 \\ \hline 3,952.00 \end{array}$
4	Divide the annual wage and salary tax by the annual number of pay periods.	Wage and salary tax for the pay period	$\begin{array}{r} 3,952.00 \\ / \quad 52.00 \\ \hline 76.00 \end{array}$	$\begin{array}{r} 3,952.00 \\ / \quad 52.00 \\ \hline 76.00 \end{array}$
<b>Income Tax (Chapter 7)</b>				
5	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
6	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
7	Subtract the withholding allowance amount.  Withholding amount, per allowance: 4,300.00	Annual taxable wages pre-2020 W-4	Not applicable	$\begin{array}{r} 49,400.00 \\ - \quad 17,200.00 \\ \hline 32,200.00 \end{array}$

**Vertex Payroll Tax Calculation Guide for the United States  
Northern Mariana Islands**

<b>Northern Mariana Islands Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>				
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>2020 Form W-4</b>	<b>Pre-2020 Form W-4</b>
<b>8</b>	Add the other income amount from Form W-4 Step 4a.	Annual wages including other income	49,400.00 +       0.00 ----- 49,400.00	Not applicable
<b>9</b>	Subtract the other (non-standard) deduction amount from Form W-4 Step 4b.	Annual wages minus other deductions	49,400.00 -       0.00 ----- 49,400.00	Not applicable
<b>10</b>	Subtract the standard deduction.  Standard deduction:   12,900.00  <i>Note: The standard deduction is 0 if the Form W-4 Step 2 check box is selected. Use the Step 2 Check Box Selected withholding tables to calculate the tax.</i>	Annual taxable wages 2020 W-4	49,400.00 -   12,900.00 ----- 36,500.00	Not applicable
<b>11</b>	Compute the annual income tax using the standard tax table.  Married: Line 3	Annual income tax	36,500.00 -   16,300.00 ----- 20,200.00 x       0.10 ----- 2,020.00 +       0.00 ----- 2,020.00	32,200.00 -   16,300.00 ----- 15,900.00 x       0.10 ----- 1,590.00 +       0.00 ----- 1,590.00
<b>12</b>	Divide the annual income tax by the annual number of pay periods.	Preliminary income tax for the multiple pays within the pay period	2,020.00 /       52 ----- 38.85	1,590.00 /       52 ----- 30.58
<b>13</b>	Subtract the tax credit amount from Form W-4 Step 3.  <i>Note: The tax credit amount is divided by the number of pay periods to determine the pay period tax credit.</i>	Income tax for the multiple pays within the pay period	38.85 -       0.00 ----- 38.85	Not applicable

**Vertex Payroll Tax Calculation Guide for the United States  
Northern Mariana Islands**

<b>Northern Mariana Islands Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>				
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>2020 Form W-4</b>	<b>Pre-2020 Form W-4</b>
<b>14</b>	Subtract the period-to-date tax amount.	Income tax for the additional pay within the pay period	38.85 -      0.00 ----- 38.85	30.58 -      0.00 ----- 30.58
<b>15</b>	Subtract the wage and salary tax from the income tax.	Total income tax for the pay period	38.85 -      76.00 ----- 0.00	30.58 -      76.00 ----- 0.00



**Northern Mariana Islands  
Wage and Salary Tax (Chapter 2) Rate Tables**

<b>Wage and Salary Withholding</b>		
<b>Minimum gross</b>	<b>Maximum gross</b>	<b>Rate</b>
0.00	1,000.00	0%
1,000.00	5,000.00	2%
5,000.00	7,000.00	3%
7,000.00	15,000.00	4%
15,000.00	22,000.00	5%
22,000.00	30,000.00	6%
30,000.00	40,000.00	7%
40,000.00	50,000.00	8%
50,000.00	99,999,999,999.99	9%

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Northern Mariana Islands*

**Northern Mariana Islands  
Income Tax (Chapter 7) Rate Tables**

<b>Standard Withholding Rate Schedule</b>					
<b>Single or Married Filing Separately</b>					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	6,000.00	0.00	0.00%	0.00
2		17,600.00	0.00	10.00%	6,000.00
3		53,150.00	1,160.00	12.00%	17,600.00
4		106,525.00	5,426.00	22.00%	53,150.00
5		197,950.00	17,168.50	24.00%	106,525.00
6		249,725.00	39,110.50	32.00%	197,950.00
7		615,350.00	55,678.50	35.00%	249,725.00
8	Over	615,350.00	183,647.25	37.00%	615,350.00

<b>Married Filing Jointly</b>					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	16,300.00	0.00	0.00%	0.00
2		39,500.00	0.00	10.00%	16,300.00
3		110,600.00	2,320.00	12.00%	39,500.00
4		217,350.00	10,852.00	22.00%	110,600.00
5		400,200.00	34,337.00	24.00%	217,350.00
6		503,750.00	78,221.00	32.00%	400,200.00
7		747,500.00	111,357.00	35.00%	503,750.00
8	Over	747,500.00	196,669.50	37.00%	747,500.00

<b>Head of Household</b>					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	13,300.00	0.00	0.00%	0.00
2		29,850.00	0.00	10.00%	13,300.00
3		76,400.00	1,655.00	12.00%	29,850.00
4		113,800.00	7,241.00	22.00%	76,400.00
5		205,250.00	15,469.00	24.00%	113,800.00
6		257,000.00	37,417.00	32.00%	205,250.00
7		622,650.00	53,977.00	35.00%	257,000.00
8	Over	622,650.00	181,954.50	37.00%	622,650.00

**Vertex Payroll Tax Calculation Guide for the United States  
Northern Mariana Islands**

<b>Step 2 Checkbox Withholding Rate Schedule</b>					
<b>Single or Married Filing Separately</b>					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	7,300.00	0.00	0.00%	0.00
2		13,100.00	0.00	10.00%	7,300.00
3		30,875.00	580.00	12.00%	13,100.00
4		57,563.00	2,713.00	22.00%	30,875.00
5		103,275.00	8,584.25	24.00%	57,563.00
6		129,163.00	19,555.25	32.00%	103,275.00
7		311,975.00	27,839.25	35.00%	129,163.00
8	Over	311,975.00	91,823.63	37.00%	311,975.00

<b>Married Filing Jointly</b>					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	14,600.00	0.00	0.00%	0.00
2		26,200.00	0.00	10.00%	14,600.00
3		61,750.00	1,160.00	12.00%	26,200.00
4		115,125.00	5,426.00	22.00%	61,750.00
5		206,550.00	17,168.50	24.00%	115,125.00
6		258,325.00	39,110.50	32.00%	206,550.00
7		380,200.00	55,678.50	35.00%	258,325.00
8	Over	380,200.00	98,334.75	37.00%	380,200.00

<b>Head of Household</b>					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	10,950.00	0.00	0.00%	0.00
2		19,225.00	0.00	10.00%	10,950.00
3		42,500.00	827.50	12.00%	19,225.00
4		61,200.00	3,620.50	22.00%	42,500.00
5		106,925.00	7,734.50	24.00%	61,200.00
6		132,800.00	18,708.50	32.00%	106,925.00
7		315,625.00	26,988.50	35.00%	132,800.00
8	Over	315,625.00	90,977.25	37.00%	315,625.00

# Ohio

## Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	7
State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	8
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	9
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	10
State Withholding Tax Rate Table	11
State Unemployment Insurance (SUI) Summary	12
State Disability Insurance (SDI) Summary	15
Local Withholding Tax Summary	16
Local Withholding Tax Calculation Example	19
School District Tax Summary	20
School District Withholding Tax Annualized Method Calculation Example	22
School District Withholding Tax Flat Rate Earned Income Method Calculation Example	23
Local Withholding Tax Reciprocation Example (Non-RITA Local)	24
Local Withholding Tax Reciprocation Example (RITA Local)	25
Ohio Local Withholding Tax Rates Tables	26

## State Withholding Tax Summary

Ohio State Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year.	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	<ul style="list-style-type: none"> <li>• Concurrent Aggregation</li> <li>• Flat Rate Combined (default)</li> </ul>
	Supplemental Only	<ul style="list-style-type: none"> <li>• Previous Aggregation</li> <li>• Flat Rate (default)</li> </ul>
<b>Reciprocity</b>	Ohio does not require withholding from Ohio residents working in other states that collect withholding tax. Ohio withholding is required from non-residents working in Ohio who reside in states other than Indiana, Kentucky, Michigan, Pennsylvania, and West Virginia. The following table lists the reciprocity agreements in effect:	
	<b>Residents of...</b>	<b>Who Work In...</b>
	<b>Are Subject to This Tax Treatment:</b>	
	Indiana, Kentucky, Michigan, Pennsylvania, West Virginia <sup>1</sup>	Ohio
Ohio	Indiana, Kentucky, Michigan, Pennsylvania, West Virginia	Exempt from withholding of Indiana, Kentucky, Michigan, Pennsylvania, West Virginia
<b>Jurisdiction Interaction Treatment</b>	Eliminate the resident tax if the work tax imposes a withholding tax on nonresidents. Always accumulate wages. <i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 6.</i>	
<b>Valid Filing Statuses</b>	Not applicable	
<b>Personal Exemption</b>	per exemption	650.00

1. Residents of these states must furnish employer with Form IT-4 NR Statement of Residency.

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married with four dependents.

<b>Ohio State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the personal exemption.  650.00 per allowance	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 2,600.00 \\ \hline 49,400.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table:  Rate Table: Line 6	Annual state tax	$\begin{array}{r} 49,400.00 \\ - \quad 20,000.00 \\ \hline 29,400.00 \\ \times \quad 0.0299 \\ \hline 879.06 \\ + \quad 300.60 \\ \hline 1,179.66 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State withholding tax per pay period	$\begin{array}{r} 1,179.66 \\ / \quad 52 \\ \hline 22.69 \end{array}$



## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four dependents.

Ohio State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the personal exemption.  650.00 per allowance	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 2,600.00 \\ \hline 309,400.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table:  Rate Table: Line 8	Annual state tax	$\begin{array}{r} 309,400.00 \\ - \quad 100,000.00 \\ \hline 209,400.00 \\ \times \quad 0.038 \\ \hline 7,957.20 \\ + \quad 2,692.60 \\ \hline 10,649.80 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	State withholding tax per pay period	$\begin{array}{r} 10,649.80 \\ / \quad 52 \\ \hline 204.80 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on filing status of Married with four dependents.

Ohio State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the personal exemption.  650.00 per exemption	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 2,600.00 \\ \hline 49,400.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table:  All Filers: Line 6	Annual state tax	$\begin{array}{r} 49,400.00 \\ - \quad 20,000.00 \\ \hline 29,400.00 \\ \times \quad 0.0299 \\ \hline 879.06 \\ + \quad 300.60 \\ \hline 1,179.66 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State tax on regular wages for the pay period	$\begin{array}{r} 1,179.66 \\ / \quad 52 \\ \hline 22.69 \end{array}$
<b>Supplemental Wages</b>			
<b>5</b>	Multiply supplemental wages by the state supplemental tax rate of 3.5%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.035 \\ \hline 175.00 \end{array}$
<b>6</b>	Add the tax on regular wages and the tax on supplemental wages.	Total state tax for the pay period	$\begin{array}{r} 22.69 \\ + \quad 175.00 \\ \hline 197.69 \end{array}$

## State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four dependents.

<b>Ohio Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the personal exemption.  650.00 per exemption	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 2,600.00 \\ \hline 309,400.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table:  Rate table: Line 8	Annual state tax	$\begin{array}{r} 309,400.00 \\ - \quad 100,000.00 \\ \hline 209,400.00 \\ \times \quad 0.038 \\ \hline 7,957.20 \\ + \quad 2,692.60 \\ \hline 10,649.80 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	Preliminary state tax for the pay period	$\begin{array}{r} 10,649.80 \\ / \quad 52 \\ \hline 204.80 \end{array}$
<b>6</b>	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 204.80 \\ - \quad 22.69 \\ \hline 182.12 \end{array}$

**State Withholding Tax Supplemental Wages Only**  
**Flat Rate Method Calculation Example**

<b>Ohio State Withholding Tax Supplemental Wages Only</b> <b>Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 3.5%.	State tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.035 \\ \hline 175.00 \end{array}$

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married with four dependents.

<b>Ohio State Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
<b>2</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
<b>3</b>	Subtract the personal exemption.  650.00 per exemption	Annual taxable wages	$\begin{array}{r} 49,400.00 \\ - \quad 2,600.00 \\ \hline 46,800.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table:  Rate table: Line 6	Annual state tax	$\begin{array}{r} 46,800.00 \\ - \quad 20,000.00 \\ \hline 26,800.00 \\ \times \quad 0.0299 \\ \hline 801.32 \\ + \quad 300.60 \\ \hline 1,101.92 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	Total amount of state withholding tax for the multiple pays within the pay period	$\begin{array}{r} 1,101.92 \\ / \quad 52 \\ \hline 21.19 \end{array}$
<b>6</b>	Subtract the period-to-date tax amount.	State withholding tax for the additional pay within the pay period	$\begin{array}{r} 21.19 \\ - \quad 6.24 \\ \hline 14.95 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
Ohio*

**State Withholding Tax Rate Table**

All Filers					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	5,000.00		0.501%	
2		10,000.00	25.05	1.001%	5,000.00
3		15,000.00	75.10	2.005%	10,000.00
4		20,000.00	175.35	2.505%	15,000.00
5		100,000.00	300.60	2.990%	20,000.00
6	Over	100,000.00	2,692.60	3.800%	100,000.00

## State Unemployment Insurance (SUI) Summary

Ohio State Unemployment Insurance (SUI) Summary		
<b>Wage Base</b>	9,000.00	
<b>Rates</b>	<b>Minimum employer</b>	0.90%
	<b>Maximum employer</b>	10.60%
	<b>New employer</b>	Varies based on industry
	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Taxable		



**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Meals for the convenience of the ER	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Military Differential Pay	Taxable
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Qualified Moving Expense Reimbursements	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	409A Distribution	Exempt
Educational Assistance (Job-Related)	Taxable		
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Exempt <sup>1</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
Health Savings Acct - Employer Contribution	Exempt	Stock Options <sup>2</sup>	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt		
Health Savings Acct - Employer Contribution (Sec. 125)	Exempt	Vanpool and Transit Passes	Exempt <sup>3</sup>
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Taxable	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a monthly limit of \$315
2. This plan is referring to nonqualified stock options.
3. Exempt up to a monthly limit of \$315

## **State Disability Insurance (SDI) Summary**

<b>Ohio State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## Local Withholding Tax Summary

Ohio Local Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year.	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	All Pay Types	Flat Rate (default)
<b>Reciprocity</b>	<p>Ohio requires withholding of all applicable taxes for Ohio residents and non-residents working in Ohio, subject to the conditions detailed herein.</p> <p>The following conditions are applicable to wage taxes for Ohio residents who live and work in different Ohio municipalities:</p> <ul style="list-style-type: none"> <li>• Withhold tax for city employment, and</li> <li>• Withhold tax for city of residence, reduced by the credit amount allowed by the city of residence. The resident tax is reduced by either all or a portion of the work tax, depending on a combination of the credit percentage and the credit limit allowed by the resident municipality. These credit percentages can range from 0% (no credit) to 100% (full credit).</li> </ul> <p>For Ohio residents who live and work in the same municipality, withhold tax for that municipality.</p> <p>The following conditions are applicable to wage taxes for Ohio residents who work in other states:</p> <ul style="list-style-type: none"> <li>• Withhold applicable city and/or county tax at work location, and</li> <li>• Withhold tax for city of residence, reduced by the credit amount allowed by the city of residence. The resident tax is reduced by either all or a portion of the work tax, depending on a combination of the credit percentage and credit limit allowed by the resident municipality. These credit percentages can range from 0% (no credit) to 100% (full credit). Some municipalities allow credit for county income taxes as well as city taxes.</li> </ul> <p>The following condition is applicable to wage taxes for Ohio nonresidents working in Ohio:</p> <ul style="list-style-type: none"> <li>• Withhold tax for the city of employment.</li> </ul> <p>The following conditions are applicable to school district taxes:</p> <ul style="list-style-type: none"> <li>• For Ohio residents, withhold school district tax applicable at the employee's residence location.</li> <li>• School district tax is not withheld for Ohio nonresidents working in Ohio.</li> </ul>	
<b>Jurisdiction Interaction Treatment</b>	<p>Credit the resident tax by the amount of work tax withheld. Accumulate wages only if resident tax is withheld.</p> <p><i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 3.</i></p>	
<b>Valid Filing Statuses</b>	Not applicable	

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

## Local Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

## Local Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Exempt
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	Qualified Parking	Exempt <sup>2</sup>
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>		
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Taxable	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>4</sup>
Sick pay <sup>5</sup>			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Exempt
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Exempt

1. Exempt up to a limit of \$5,250

2. Exempt up to a monthly limit of \$315

3. This plan is referring to nonqualified stock options.

4. Exempt up to a monthly limit of \$315

5. Some local jurisdictions differ in taxability from what is presented on this list. Refer to the Local Withholding Tax Rate Table for details.

## Local Withholding Tax Calculation Example

Local Withholding Tax Calculation Example			
Step	Action	Result	Example
1	Multiply gross wages per pay period by the tax rate for each local tax for the applicable municipality and employee resident status, using the tax rate table.	Total local tax per pay period	$\begin{array}{r} 1,000.00 \\ \times \quad 0.01 \\ \hline 10.00 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
Ohio*

## Local Withholding Tax Summary School District Tax

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
408K Deferral	Exempt	FSA	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Sec. 125	Exempt
408P Deferral	Exempt	HSA Catch Up Sec. 125	Exempt
408P Catch Up 2 Over 50	Exempt	Insurance Benefits	Taxable
409A Deferral	Exempt	Qualified Parking	Exempt
457 Deferral	Exempt	Roth 401K	Taxable
457 Catch Up Increased Limit	Exempt	Vanpool and Transit Passes	Exempt

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

**Local Withholding Tax Summary  
School District Tax**

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Meals for the convenience of the ER	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Military Differential Pay	Taxable
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Qualified Moving Expense Reimbursements	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	409A Distribution	Exempt
Educational Assistance (Job-Related)	Exempt	Qualified Parking	Exempt <sup>3</sup>
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Reported Tips	Taxable
Emergency Paid Sick Leave	Taxable		
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable	Severance Pay	Taxable
Golden Parachute	Taxable		
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
Health Savings Acct - Employer Contribution	Exempt	Stock Options <sup>4</sup>	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution (Sec. 125)	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315



## School District Withholding Tax Annualized Method Calculation Example

School District Withholding Tax Annualized Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the personal exemption.  650.00 per exemption	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 2,600.00 \\ \hline 49,400.00 \end{array}$
<b>3</b>	Multiply annual taxable wages by the tax rate for the employee's school district of residence, using the tax rate table.	Annual school district tax	$\begin{array}{r} 49,400.00 \\ \times \quad 0.005 \\ \hline 247.00 \end{array}$
<b>4</b>	Divide the annual school district tax by the annual number of pay periods.	School district tax per pay period	$\begin{array}{r} 247.00 \\ / \quad 52 \\ \hline 4.75 \end{array}$

## School District Withholding Tax Flat Rate Earned Income Method Calculation Example

<b>School District Withholding Tax Flat Rate Earned Income Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the school district tax rate.	School district withholding tax per pay period	$\begin{array}{r} 1,000.00 \\ \times \quad 0.0075 \\ \hline 7.50 \end{array}$

## Local Withholding Tax Reciprocation Example (Non-RITA Local)

This calculation example is based on a work tax rate of 2%, a resident tax rate of 1.5%, a credit percentage of 50%, and a credit limit of 1%.

<b>Ohio Local Withholding Tax Reciprocation Example (Non-RITA Local)</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply local taxable wages by the tax rate for the city work location, using the tax rate table.	Total work tax per pay period	$\begin{array}{r} 1,000.00 \\ \times \quad 0.02 \\ \hline 20.00 \end{array}$
<b>2</b>	Multiply local taxable wages by the tax rate for the city resident location, using the tax rate table.	Total resident tax per pay period	$\begin{array}{r} 1,000.00 \\ \times \quad 0.015 \\ \hline 15.00 \end{array}$
<b>3</b>	Compute the allowable credit by calculating the following formulas:  a) Work tax multiplied by credit percentage, or  b) (Resident current gross) x (Credit limit)  <i>Note: Use the lesser amount of the two.</i>	Allowable credit	$\begin{array}{r} \text{A)} \\ 20.00 \\ \times \quad 0.50 \\ \hline 10.00 \\ \\ \text{B)} \\ 1,000.00 \\ \times \quad 0.010 \\ \hline 10.00 \end{array}$
<b>4</b>	Subtract allowable credit amount from the resident tax amount.	Resident tax per pay period	$\begin{array}{r} 15.00 \\ - \quad 10.00 \\ \hline 5.00 \end{array}$

## Local Withholding Tax Reciprocation Example (RITA Local)

This calculation example is based on a work tax rate of 2%, a resident tax rate of 1.5%, a credit percentage of 50%, and a credit limit of 1%.

<b>Ohio Local Withholding Tax Reciprocation Example (RITA Local)</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply local taxable wages by the tax rate for the city work location, using the tax rate table.	Total work tax per pay period	$\begin{array}{r} 1,000.00 \\ \times \quad 0.02 \\ \hline 20.00 \end{array}$
<b>2</b>	Multiply local taxable wages by the tax rate for the city resident location, using the tax rate table.	Total resident tax per pay period	$\begin{array}{r} 1,000.00 \\ \times \quad 0.015 \\ \hline 15.00 \end{array}$
<b>3</b>	Compute the allowable credit by calculating the following formulas:  a) Work tax multiplied by credit percentage, or  b) (Resident current gross) x (credit percentage x credit limit)  <i>Note: Use the lesser amount of the two.</i>	Allowable credit	$\begin{array}{r} \text{a)} \\ 20.00 \\ \times \quad 0.50 \\ \hline 10.00 \\ \\ \text{b)} \\ 1,000.00 \\ \times \quad 0.005 \\ \hline 5.00 \end{array}$
<b>4</b>	Subtract allowable credit amount from the resident tax amount.	Resident tax per pay period	$\begin{array}{r} 15.00 \\ - \quad 5.00 \\ \hline 10.00 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
Ohio*

## Ohio Local Withholding Tax Rates Tables

Click to go to Municipalities beginning with

A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

**Municipalities beginning with A**

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Aberdeen		1.00%			X		100%	1.00%
Ada		1.65%			X		100%	1.65%
Ada Exempted Village S.D.	3301		1.50%					
Adams Twp. (Clinton Co.)								
Clinton Massie Local S.D.	1402		0.50%	X				
Adams Twp. (Darke Co.)								
Bradford Exempted Villages S.D.	5502		1.75%					
Greenville City S.D.	1904		0.50%					
Versailles Exempted Village S.D.	1907		1.00%					
Adams Twp. (Seneca Co.)								
Bellevue City S.D.	3901		0.50%					
Clyde-Green Springs Exempted Village S.D.	7201		1.50%	X				
Old Fort Local S.D.	7405		1.00%					
Seneca East Local S.D.	7406		1.00%					
Addyston		1.50%			X		100%	1.50%
Adelphi		1.00%			X			
Zane Trace Local S.D.	7107		0.75%	X				
Akron		2.50%				Associated with a Joint Economic Development District (JEDD).	100%	2.50%

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Albany								
Alexander Local S.D.	0501		1.00%	X				
Alexander Twp.								
Alexander Local S.D.	0501		1.00%	X				
Alexandria		1.00%			X			
Northridge Local S.D.	4509		0.50%	X				
Alger		1.00%			X		100%	1.00%
Upper Scioto Valley Local S.D.	3306		0.50%					
Allen Twp. (Darke Co.)								
Ansonia Local S.D.	1901		1.75%					
Fort Recovery Local S.D.	5406		1.50%					
Mississinawa Valley Local S.D.	1905		1.75%					
Allen Twp. (Hancock Co.)								
North Baltimore Local S.D.	8705		1.25%	X				
Van Buren Local S.D.	3207		1.00%					
Allen Twp. (Union Co.)								
Fairbanks Local S.D.	8001		1.00%					
Triad Local S.D.	1103		1.50%					
Alliance (Mahoning Co.)		2.00%					100%	1.75%
Alliance (Stark Co.)		2.00%					100%	1.75%
Amanda		1.00%			X			
Amanda-Clearcreek Local S.D.	2301		2.00%	X				
Amanda Twp. (Allen Co.)								
Spencerville Local S.D.	0209		1.00%					
Amanda Twp. (Fairfield Co.)								
Amanda-Clearcreek Local S.D.	2301		2.00%	X				
Teays Valley Local S.D.	6503		1.50%	X				
Amanda Twp. (Hancock Co.)								
Riverdale Local S.D.	3305		1.00%					
Vanlue Local S.D.	3208		1.00%					
Amberley		2.00%				Associated with a Joint Economic Development District (JEDD).	100%	2.00%
Amboy Twp. (Fulton Co.)								
Evergreen Local S.D.	2602		1.50%					
Amherst		1.50%					100%	1.00%

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Amherst Twp.								
Oberlin City S.D.	4712		2.00%					
Amsterdam		1.00%			X		100%	1.00%
Andover		1.50%			X		100%	1.50%
Anna		1.75%					100%	1.75%
Anna Local S.D.	7501		1.50%					
Ansonia		1.00%					100%	1.00%
Ansonia Local S.D.	1901		1.75%					
Antrim Twp. (Wyandot Co.)								
Ridgedale Local S.D.	5104		1.00%	X				
Upper Sandusky Exempted Village S.D.	8803		1.25%					
Antwerp		1.00%			X		50%	1.00%
Antwerp Local S.D.	6301		1.50%					
Apple Creek		1.00%			X	Associated with a Joint Economic Development District (JEDD).	100%	0.50%
Apple Crk-E Union JEDD I		1.00%			X			
Apple Crk-E Union JEDD II		1.00%			X			
Arcadia								
Arcadia Local S.D.	3201		1.00%					
Arcanum		1.00%						
Arcanum-Butler Local S.D.	1902		1.50%					
Archbold		1.80%					100%	1.80%
Arlington		1.00%					100%	1.00%
Arlington Local S.D.	3202		1.75%					
Arlington Heights		2.10%			X		100%	2.10%
Ashland		2.00%					100%	1.00%
Ashley		1.00%			X			
Buckeye Valley Local S.D.	2102		1.00%					
Ashtabula		1.80%					50%	1.80%
Ashville		1.00%			X			
Teays Valley Local S.D.	6503		1.50%	X				
Athens		1.95%					100%	1.25%
Athens City S. D.	0502		1.00%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Athens Twp.								
Alexander Local S.D.	0501		1.00%	X				
Athens City S.D.	0502		1.00%	X				
Attica								
Seneca East Local S.D.	7406		1.00%					
Auburn Twp. (Crawford Co.)								
Buckeye Central Local S.D.	1701		1.50%					
Plymouth-Shiloh Local S.D.	7007		1.00%	X				
Willard City S.D.	3907		0.75%	X				
Auglaize Twp. (Allen Co.)								
Waynesfield-Goshen Local S.D.	0606		1.00%					
Auglaize Twp. (Paulding Co.)								
Defiance City S.D.	2003		0.50%					
Paulding Exempted Village S.D.	6302		1.00%					
Aurora		2.00%			X		100%	2.00%
Austin Center JEDD		2.25%						
Austinburg Twp.								
Geneva City S.D.	0404		1.25%	X				
Avon City		1.75%			X		100%	1.50%
Avon Lake		1.50%			X		100%	1.50%

[Back to alpha list](#)



*Vertex Payroll Tax Calculation Guide for the United States  
Ohio*

## Ohio Local Withholding Tax

**Municipalities beginning with B**

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Bainbridge-Solon JEDD		2.00%			X			
Bairdstown								
Elmwood Local S.D.	8703		1.25%					
Ballville Twp. (Sandusky Co.)								
Clyde-Green Springs Exempted Village S.D.	7201		1.50%	X				
Fremont City S.D.	7202		1.25%					
Old Fort Local S.D.	7405		1.00%					
Baltic (Holmes Co.)		1.50%			X		100%	1.50%
Baltimore		1.00%			X			
Liberty Union-Thurston Local S.D.	2306		1.75%					
Barberton		2.25%			X	Associated with a Joint Economic Development Zone (JEDZ).	100%	2.25%
Northwest Local S.D.	7612		1.00%	X				
Norton City S.D.	7711		0.50%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Barnesville		1.00%			X	Associated with a Joint Economic Development District (JEDD).	100%	1.00%
Barnesville JEDD I		1.00%			X			
Barnesville JEDD II		1.00%			X			
Bartlow Twp. (Henry Co.)								
Patrick Henry Local S.D.	3504		1.75%					
Batavia		1.00%			X			
Batavia Twp.								
Clermont-Northeastern Local S.D.	1303		1.00%					
Bath Twp. (Greene Co.)								
Fairborn City S.D.	2903		0.50%					
Bath-Akron-Fairlawn JEDD		2.50%						
Baughman Twp (Wayne Co.)								
Green Local SD	8503		0.50%	X				
Dalton Local S.D.	8502		0.75%	X				
Northwest Local S.D.	7612		1.00%					
Bay Village		1.50%			X		100%	1.00%
Beach City		1.00%					100%	0.50%
Beachwood		2.00%			X	Associated with a Joint Economic Development District (JEDD).	100%	2.00%
Beachwood East JEDD		2.00%			X			
Beachwood West JEDD		2.00%			X			
Beaver Twp. (Mahoning Co.)								
Columbiana Exempted Village S.D.	1502		1.00%					
Beavercreek Twp. (Greene Co.)								
Xenia City S.D.	2906		0.50%					
Beaverdam		1.00%			X		100%	1.00%
Bluffton Exempted Village S.D.	0203		0.50%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Bedford		3.00%			X		100%	2.25%
Bedford Heights		2.00%			X		100%	2.00%
Bellaire		1.00%					100%	1.00%
Bellaire City S.D.	0702							
Belle Center		1.00%			X		50%	1.00%
Bellefontaine		1.60%			X		100%	0.666%
Bellevue (Erie Co.)		2.00%			X		100%	2.00%
Bellevue City S.D.	3901		0.50%					
Bellevue (Huron Co.)		2.00%			X		100%	2.00%
Bellevue City S.D.	3901		0.50%					
Bellevue (Sandusky Co.)		2.00%			X		100%	2.00%
Bellevue City S.D.	3901		0.50%					
Bellville (Richland Co.)		1.00%			X		50%	1.00%
Clear Fork Valley Local S.D.	7001		1.00%	X				
Belmore								
Leipsic Local S.D.	6905		0.75%					
Belpre		1.00%			X		100%	1.00%
Bennington Twp (Licking Co.)								
Centerburg Local S.D.	4201		0.75%					
Northridge Local S.D.	4509		0.50%	X				
Bennington Twp (Morrow Co.)								
Highland Local S.D.	5902		0.50%					
Bentleyville		1.00%			X		12.5%	1.00%
Benton Ridge								
Liberty-Benton Local S.D.	3205		0.75%					
Benton Twp. (Paulding Co.)								
Wayne Trace Local S.D.	6303		1.25%					
Berea		2.00%			X		100%	1.50%
Berkey								
Evergreen Local S.D.	2602		1.50%					
Berkshire Twp (Delaware Co.)								
Big Walnut Local S.D.	2101		0.75%					
Berkshire Twp. JEDD		1.85%				Resident and work tax		
Berkshire Twp. JEDD II		1.85%				Resident and work tax	50%	0.925%

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Berne Twp (Fairfield Co.)								
Berne Union Local S.D.	2302		2.00%	X				
Fairfield Union Local S.D.	2304		2.00%					
Lancaster City S.D.	2305		1.50%	X				
Bethel		1.00%			X		75%	1.00%
Bethel Twp. (Miami Co.)								
Bethel Local S.D.	5501		0.75%	X				
Miami East Local S.D.	5504		1.75%	X				
Bettsville		1.00%			X			
Old Fort Local S.D.	7405		1.00%					
Beverly		1.25%			X		100%	1.25%
Bexley		2.50%			X		65%	2.50%
Bexley City S.D.	2501		0.75%					
Big Island Twp. (Marion Co.)								
Elgin Local S.D.	5101		0.75%	X				
Ridgedale Local S.D.	5104		1.00%	X				
Big Spring Twp. (Seneca Co.)								
Arcadia Local S.D.	3201		1.00%					
Carey Exempted Village S.D.	8801		1.00%					
Mohawk Local S.D.	8802		1.00%					
New Riegel Local S.D.	7404		1.50%					
Vanlue Local S.D.	3208		1.00%					
Biglick Twp (Hancock Co.)								
Arcadia Local S.D.	3201		1.00%					
Vanlue Local S.D.	3208		1.00%					
Black Creek Twp. (Mercer Co.)								
Parkway Local S.D.	5405		1.00%					
Blakeslee								
Edon Northwest Local S.D.	8603		1.00%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Blanchard Twp. (Hancock Co.)								
Cory-Rawson Local S.D.	3203		1.75%					
Liberty-Benton Local S.D.	3205		0.75%					
McComb Local S.D.	3206		1.50%					
Blanchard Twp. (Hardin Co.)								
Hardin Northern Local S.D.	3302		1.75%					
Riverdale Local S.D.	3305		1.00%					
Blanchard Twp. (Putnam Co.)								
Leipsic Local S.D.	6905		0.75%					
McComb Local S.D.	3206		1.50%					
Ottawa-Glandorf Local S.D.	6907		1.50%					
Pandora-Gilboa Local S.D.	6909		1.75%					
Blanchester (Clinton Co.)		1.00%			X		100%	1.00%
Blanchester Local S.D	1401		1.00%	X				
Blanchester (Warren Co.)		1.00%			X		100%	1.00%
Blanchester Local S.D	1401		1.00%	X				
Blendon-Westerville JEDZ		2.00%						
Bloom Twp (Fairfield Co.)								
Bloom Carrol Local S.D.	2303		1.25%					
Canal Winchester Local S.D.	2502		0.75%					
Bloom Twp. (Seneca Co.)								
Buckeye Central Local S.D.	1701		1.50%					
Seneca East Local S.D.	7406		1.00%					
Bloom Twp (Wood Co.)								
Elmwood Local S.D.	8703		1.25%					
North Baltimore Local S.D.	8705		1.25%	X				
Bloomdale		1.00%			X			
Elmwood Local S.D.	8703		1.25%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Bloomfield Twp. (Logan Co.)								
Jackson Center Local S.D.	7506		1.50%	X				
Sidney Central S.D.	7508		0.75%	X				
Bloomington		1.00%			X		100%	1.00%
Bloomington Twp. (Richland Co.)								
Plymouth Shiloh Local S.D.	7007		1.00%					
Shelby City S.D.	7008		1.00%					
South Central Local S.D.	3905		1.25%					
Bloomville		1.00%			X			
Buckeye Central S.D.	1701		1.50%					
Blue Ash		1.25%					100%	1.25%
Blue Creek Twp. (Paulding Co.)								
Wayne Trace Local S.D.	6303		1.25%					
Bluffton (Allen Co.)		1.25%					100%	1.25%
Bluffton Exempted Village S.D.	0203		0.50%					
Bluffton (Hancock Co.)		1.25%					100%	1.25%
Bluffton Exempted Village S.D.	0203		0.50%					
Cory-Rawson Local S.D.	3203		1.75%					
Bokescreek Twp. (Logan Co.)								
Ridgemont Local S.D.	3304		1.75%					
Bolivar		1.00%					100%	0.50%
Boston Heights		2.00%			X		100%	2.00%
Boston Twp. – Peninsula JEDD		2.00%			X			
Botkins		1.50%					100%	1.50%
Anna Local S.D.	7501		1.50%					
Botkins Local S.D.	7502		1.25%	X				
Bowerston		1.00%					100%	1.00%
Bowersville								
Greeneview Local S.D.	2904		1.00%					
Bowling Green		2.00%					50%	1.00%
Bowling Green City S.D.	8701		0.50%					
Bowling Green Twp. (Marion Co.)								
Elgin Local S.D.	5101		0.75%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Bradford (Darke Co.)		1.00%					100%	1.00%
Bradford Exempted Village S.D.	5502		1.75%					
Bradford (Miami Co.)		1.00%					100%	1.00%
Bradford Exempted Village S.D.	5502		1.75%					
Bradner		1.00%						
Lakota Local S.D.	7204		1.50%					
Brady Lake		1.00%					100%	1.00%
Brady Twp. (Williams Co.)								
Millcreek West Unity Local S.D.	8604		1.00%					
Stryker Local S.D.	8607		1.50%					
Bratenahl		2.00%			X		50%	2.00%
Brecksville		2.00%			X		100%	2.00%
Bremen		1.00%			X		50%	1.00%
Fairfield Union Local S.D.	2304		2.00%					
Brewster		2.00%					100%	2.00%
Brice		2.00%			X		100%	2.00%
Bridgeport		1.00%			X			
Brighton Twp. (Lorain Co.)								
Wellington Exempted Village S.D.	4715		1.00%					
Brimfield-Kent JEDD		1.75%						
Brimfield-Tallmadge JEDD		1.75%			X			
Broadview Heights		2.00%			X		75%	2.00%
Bronson Twp. (Huron Co.)								
Monroeville Local S.D.	3902		1.50%	X				
Norwalk City S.D.	3904		0.50%					
South Central Local S.D.	3905		1.25%					
Western Reserve Local S.D.	3906		1.25%					
Brook Park		2.00%					100%	2.00%
Brooklyn		2.50%			X		100%	2.50%
Brooklyn Heights		2.50%			X		100%	2.50%
Brookville		2.00%					100%	2.00%
Broughton								
Wayne Trace Local S.D.	6303		1.25%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Brown Twp. (Darke Co.)								
Ansonia Local S.D.	1901		1.75%					
Mississinawa Valley Local S.D.	1905		1.75%					
Brown Twp. (Delaware Co.)								
Buckeye Valley Local S.D.	2102		1.00%					
Brown Twp. (Knox Co.)								
Clear Fork Valley Local S.D.	7001		1.00%	X				
Danville Local S.D.	4202		1.50%					
Londonville - Perrysville Exempted Village S.D.	0303		1.25%					
Brown Twp. (Miami Co.)								
Miami East Local S.D.	5504		1.75%	X				
Brown Twp. (Paulding Co.)								
Paulding Exempted Village S.D.	6302		1.00%					
Brunswick		2.00%					100%	1.00%
Brushcreek Twp. (Highland Co.)								
Hillsboro City S.D.	3604		1.00%					
Bryan		1.80%			X		100%	1.80%
Bryan City S.D.	8601		1.00%					
Buck Twp. (Hardin Co.)								
Kenton City S.D.	3303		1.00%					
Ridgemont Local S.D.	3304		1.75%					
Buckeye Lake (Fairfield Co.)								
Walnut Township Local S.D.	2308		1.75%	X				
Buckland		1.00%			X		50%	1.00%
Wapakoneta City S.D.	0605		0.75%					
Buckskin Twp. (Ross Co.)								
Greenfield Exempted Village S.D.	3603		1.25%	X				
Bucyrus		2.25%					100%	2.00%
Colonel Crawford Local S.D.	1703		1.25%					
Bucyrus Twp.								
Colonel Crawford Local S.D.	1703		1.25%					
Burbank		1.00%			X			
Norwayne Local S.D.	8504		0.75%	X				



**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Burgoon								
Lakota Local S.D.	7204		1.50%					
Burlington Twp. (Licking Co.)								
Northridge Local S.D.	4509		0.50%	X				
Burton		1.00%				Associated with a Joint Economic Development District (JEDD).	50%	0.50%
Berkshire Local S.D.	2801		1.00%	X				
Burton Vil./Twp. JEDD		1.00%						
Burton Twp.								
Berkshire Local S.D.	2801		1.00%	X				
Butler		1.00%			X		50%	1.00%
Clear Fork Valley Local S.D.	7001		1.00%	X				
Butler Co. Annex		2.00%					100%	2.00%
Butler Township JEDD		2.00%						
Butler Twp. (Columbiana Co.)								
United Local S.D.	1510		0.50%					
Butler Twp. (Darke Co.)								
Arcanum-Butler Local S.D.	1902		1.50%					
Tri-Village Local S.D.	1906		1.50%					
Butler Twp. (Mercer Co.)								
Celina City S.D.	5401		1.00%	X				
Coldwater Exempted Village S.D.	5402		0.50%					
Butler Twp. (Richland Co.)								
South Central Local S.D.	3905		1.25%					
Butler Twp. – Dayton JEDD		1.75%						
Butler Twp. Miller Lane Business District JEDZ		1.00%						
Butler Twp. Miller Lane Hotel District JEDZ		1.00%						
Byesville		1.00%					100%	1.00%

[Back to alpha list](#)

## Ohio Local Withholding Tax

### Municipalities beginning with C

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Cadiz		1.00%					100%	1.00%
Caesars Creek Twp. (Greene Co.)								
Greeneview Local S.D.	2904		1.00%					
Xenia City S.D.	2906		0.50%					
Cairo		0.50%			X			
Caldwell		1.00%			X		100%	1.00%
Caledonia								
River Valley Local S.D.	5105		1.00%	X				
Cambridge		2.00%					100%	2.00%
Camden		1.00%			X			
Preble-Shawnee Local S.D.	6804		1.75%					
Campbell		2.50%			X		100%	2.50%
Canaan Twp. (Athens Co.)								
Athens City S.D.	0502		1.00%	X				
Canaan Twp. (Madison Co.)								
Jonathan Alder Local S.D.	4902		1.25%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Canaan Twp. (Morrow Co.)								
Mt. Gilead Exempted Village S.D.	5903		1.50%					
Northmor Local S.D.	5904		1.00%					
River Valley Local S.D.	5105		1.00%	X				
Canaan Twp. (Wayne Co.)								
Norwayne Local S.D.	8504		0.75%	X				
Canal Fulton		2.00%					100%	2.00%
Northwest Local S.D.	7612		1.00%	X				
Canal Winchester (Fairfield Co.)		2.00%			X	Associated with a Joint Economic Development District (JEDD).	100%	2.00%
Bloom Carroll Local S.D.	2303		1.25%					
Pickerington Local S.D.	2307		1.00%					
Canal Winchester Local S.D.	2502		0.75%					
Canal Winchester (Franklin Co.)		2.00%			X		100%	2.00%
Canal Winchester Local S.D.	2502		0.75%					
Canfield		1.00%					50%	0.50%
Canton		2.50%				Associated with a Joint Economic Development District (JEDD).	100%	2.50%
Cardington		1.00%			X		100%	1.00%
Cardington-Lincoln Local S.D.	5901		0.75%	X				
Cardington Twp. (Morrow Co.)								
Cardington-Lincoln Local S.D.	5901		0.75%	X				
Mount Gilead Exempted Village S.D.	5903		1.50%					
Carey		1.50%					100%	1.00%
Carey Exempted Village S.D.	8801		1.00%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Carlisle (Montgomery Co.)		1.50%					100%	1.50%
Carlisle Local S.D.	8301		1.00%					
Valley View Local S.D	5713		1.75%					
Carlisle (Warren Co.)		1.50%					100%	1.50%
Carlisle Local S.D.	8301		1.00%					
Carlisle Twp.								
Oberlin City S.D.	4712		2.00%					
Carroll		0.75%			X		25%	0.75%
Bloom Carroll Local S.D.	2303		1.25%					
Carrollton		1.00%			X		100%	0.50%
Carryall Twp. (Paulding Co.)								
Antwerp Local S.D.	6301		1.50%					
Cass Twp. (Hancock Co.)								
Arcadia Local S.D.	3201		1.00%					
Elmwood Local S.D.	8703		1.25%					
Van Buren Local S.D.	3207		1.00%					
Cass Twp. (Richland Co.)								
Plymouth Shiloh Local S.D.	7007		1.00%					
Shelby City S.D.	7008		1.00%					
Casstown								
Miami East Local S.D.	5504		1.75%	X				
Castine								
Arcanum-Butler Local S.D.	1902		1.50%					
Catawba		1.00%			X			
Northeastern Local S.D.	1203		1.00%	X				
Cecil		1.00%			X		50%	1.00%
Paulding Exempted Village S.D.	6302		1.00%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Cedarville		1.25%			X		100%	1.25%
Cedar Cliff Local S.D.	2902		1.25%					
Cedarville Twp. (Greene Co.)								
Southeastern Local S.D.	1205		1.00%					
Cedar Cliff Local S.D.	2902		1.25%					
Greeneview Local S.D.	2904		1.00%					
Xenia City S.D.	2906		0.50%					
Celina		1.50%					100%	1.00%
Celina City S.D.	5401		1.00%	X				
Center Twp. (Columbiana Co.)								
United Local S.D.	1510		0.50%					
Center Twp. (Mercer Co.)								
Celina City S.D.	5401		1.00%	X				
Center Twp. (Williams Co.)								
Bryan City S.D.	8601		1.00%					
Central Local S.D.	2002		1.25%					
Edgerton Local S.D.	8602		1.00%					
Center Twp. (Wood Co.)								
Bowling Green City S.D.	8701		0.50%					
Eastwood Local S.D.	8702		1.00%	X				
Elmwood Local S.D.	8703		1.25%					
Centerburg (Knox Co.)		1.00%			X			
Centerburg Local S.D.	4201		0.75%					
Centerville (Greene Co.)		2.25%					100%	2.25%
Centerville (Montgomery Co.)		2.25%					100%	2.25%
Cessna Twp. (Hardin Co.)								
Hardin Northern Local S.D.	3302		1.75%					
Kenton City S.D.	3303		1.00%					
Upper Scioto Valley Local S.D.	3306		0.50%					
Chagrin Falls		1.85%			X		75%	1.85%
Chardon		2.00%			X		50%	2.00%
Charlestown Twp.								
James A Garfield L.S.D	6704		1.50%	X				
Chatfield								
Buckeye Central Local S.D.	1701		1.50%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Chatfield Twp. (Crawford Co.)								
Buckeye Central Local S.D.	1701		1.50%					
Chatham Twp.								
Cloverleaf Local S.D.	5204		1.00%	X				
Chauncey								
Athens City S. D.	0502		1.00%	X				
Chester Twp. (Clinton Co.)								
Clinton Massie Local S.D.	1402		0.50%	X				
Chester Twp. (Morrow Co.)						\$103,124.00 wage base		
Highland Local S.D.	5902		0.50%					
Chester Twp. (Wayne Co.)								
Northwestern Local S.D.	8505		1.25%					
Chesterfield Twp.								
Evergreen Local S.D.	2602		1.50%					
Chesterville		1.00%			X			
Highland Local S.D.	5902		0.50%					
Cheviot		2.00%				Associated with a Joint Economic Development District (JEDD).	100%	2.00%
Chickasaw		1.00%						
Marion Local S.D.	5403		0.50%	X				
Chillicothe		2.00%					100%	1.00%
Union Scioto Local S.D.	7106		0.50%					
Zane Trace Local S.D.	7107		0.75%	X				
Chippewa Lake								
Cloverleaf Local S.D.	5204		1.00%	X				
Chippewa Twp.								
Chippewa Local S.D.	8501		1.00%	X				
Green Local S.D.	8503		0.50%	X				
Northwest Local S.D.	7612		1.00%	X				
Christ-Childrens Med Ctr JEDD		1.00%				\$133,199.00 wage base		

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Cincinnati		1.80%					100%	1.80%
Circleville		2.50%			X	Associated with a Joint Economic Development District (JEDD).	100%	2.50%
Circleville City S.D.	6501		0.75%	X				
Logan Elm Local S.D.	6502		1.00%	X				
Circleville-Pickaway Twp. JEDD		2.50%			X			
Circleville Twp. (Pickaway Co.)								
Circleville City S.D.	6501		0.75%	X				
Logan Elm Local S.D.	6502		1.00%	X				
Teays Valley Local S.D.	6503		1.50%	X				
Claibourne Twp. (Union Co.)								
North Union Local S.D.	8003		1.00%					
Claridon Twp.								
Berkshire Local S.D	2801		1.00%	X				
River Valley Local S.D.	5105		1.00%	X				
Clarksfield Twp. (Huron Co.)								
New London Local S.D.	3903		1.00%					
Western Reserve Local S.D.	3906		1.25%					
Wellington Exempted Village S.D.	4715		1.00%					
Clarksville		1.00%			X			
Clinton Massie Local S.D.	1402		0.50%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Clay Center		1.50%					100%	1.50%
Clay Twp. (Auglaize Co.)								
Jackson Center Local S.D.	7506		1.50%	X				
Wapakoneta City S.D.	0605		0.75%					
Waynesfield-Goshen Local S.D.	0606		1.00%					
Clay Twp. (Knox Co.)								
North Fork Local S.D.	4508		1.00%	X				
Clay Twp. (Montgomery Co)								
Tri-County North Local S.D.	6806		1.00%	X				
Clay Twp. - Clayton JEDD		1.50%						
Clayton		1.50%				Associated with a Joint Economic Development District (JEDD).	50%	0.75%
Clearcreek Twp.								
Amanda-Clearcreek Local S.D.	2301		2.00%	X				
Cleveland		2.50%				Associated with a Joint Economic Development District (JEDD).	100%	2.50%
Cleveland-Highland Hills JEDZ		2.50%						
Cleveland Heights		2.25%			X		50%	1.00%
Cle Warr Hts Tremco JEDD		2.50%						
Cleves								
Southwest Local S.D.	3118		0.75%	X				



**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Clifton (Clark Co.)								
Cedar Cliff Local S.D.	2902		1.25%					
Clifton (Greene Co.)								
Cedar Cliff Local S.D.	2902		1.25%					
Clinton		1.00%			X			
Northwest Local S.D.	7612		1.00%	X				
Clinton-Grandview Heights JEDZ		2.50%			X			
Clinton Twp. (Fulton Co.)								
Wauseon Local S.D.	2607		1.75%					
Pettisville Local S.D.	2604		1.00%					
Clinton Twp. (Seneca Co.)								
Old Fort Local S.D.	7405		1.00%					
Seneca East Local S.D.	7406		1.00%					
Clinton Twp. (Shelby Co.)								
Sidney Central S.D.	7508		0.75%	X				
Clinton Twp. (Wayne Co.)								
Triway Local S.D.	8509		1.00%	X				
Cloverdale								
Continental Local S.D.	6902		1.00%					
Ottoville Local S.D.	6908		0.75%					
Clyde		1.50%					100%	1.50%
Clyde-Green Springs S.D.	7201		1.50%	X				
Coal Grove		1.00%					100%	1.00%
Coldwater		1.00%					100%	1.00%
Coldwater Exempted Village S.D.	5402		0.50%					
Colerain Twp. (Ross Co.)								
Zane Trace Local S.D.	7107		0.75%	X				
College Corner (Butler Co.)		1.00%			X			
College Corner (Preble Co.)		1.00%			X			
Columbia Township								
Alexander Local S.D.	0501		1.00%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Columbia Township JEDZ		1.00%						
Columbiana (Columbiana Co.)		1.00%			X		100%	0.50%
Columbiana Exempted Village S.D.	1502		1.00%					
Crestview Local S.D.	1503		1.00%					
East Palestine City S.D.	1505		0.50%	X				
Columbiana (Mahoning Co.)		1.00%			X		100%	0.50%
Columbiana Exempted Village S.D.	1502		1.00%					
Columbus (Delaware Co.)		2.50%					100%	2.50%
Columbus (Fairfield Co.)		2.50%					100%	2.50%
Pickerington Local S.D.	2307		1.00%					
Columbus (Franklin Co.)		2.50%					100%	2.50%
Canal Winchester Local S.D.	2502		0.75%					
Pickerington Local S.D.	2307		1.00%					
Reynoldsburg City S.D.	2509		0.50%					
Columbus Grove		1.25%					100%	1.00%
Columbus Grove Local S.D.	6901		1.00%					
Commercial Point		0.75%			X			
Teays Valley Local S.D.	6503		1.50%	X				
Concord Twp. (Champaign Co.)								
West Liberty-Salem Local S.D	1105		1.75%					
Concord Twp. (Delaware Co.)								
Buckeye Valley Local S.D.	2102		1.00%					
Concord Twp. (Highland Co.)								
Hillsboro City S.D.	3604		1.00%					
Concord Twp. (Miami Co.)								
Newton Local S.D.	5506		1.75%					
Troy City S.D.	5509		1.50%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Conesville		0.50%			X			
Congress								
Northwestern Local S.D.	8505		1.25%					
Congress Twp. (Morrow Co.)								
Mount Gilead Exempted Village S.D.	5903		1.50%					
Northmor Local S.D.	5904		1.00%					
Congress Twp. (Wayne Co.)								
Norwayne Local S.D.	8504		0.75%	X				
Northwestern Local S.D.	8505		1.25%					
Conneaut		1.65%					100%	1.65%
Continental (Putnam Co.)		1.00%			X		100%	1.00%
Continental Local S.D.	6902		1.00%					
Convoy		1.00%					50%	1.00%
Crestview Local S.D.	8101		1.00%					
Copley-Akron JEDD		2.50%						
Corwin		0.50%			X		100%	0.50%
Coshocton		2.00%					50%	2.00%
Coventry-Akron JEDD		2.50%						
Covington		1.50%					100%	1.50%
Covington Exempted Village S.D.	5503		2.00%					
Cranberry Twp. (Crawford Co.)								
Buckeye Central Local S.D.	1701		1.50%					
Colonel Crawford Local S.D.	1703		1.25%					
Crane Twp. (Paulding Co.)								
Antwerp Local S.D.	6301		1.50%					
Paulding Exempted Village S.D.	6302		1.00%					
Crane Twp. (Wyandot Co.)								
Mohawk Local S.D.	8802		1.00%					
Upper Sandusky Exempted Village S.D.	8803		1.25%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Crawford Twp. (Wyandot Co.)								
Carey Exempted Village S.D.	8801		1.00%					
Upper Sandusky Exempted Village S.D.	8803		1.25%					
Crestline (Crawford Co.)		2.00%			X		100%	1.00%
Colonel Crawford Local S.D.	1703		1.25%					
Crestline Exempted Village S.D.	1704		0.25%	X				
Crestline (Richland Co.)		2.00%					100%	1.00%
Crestline Exempted Village S.D.	1704		0.25%	X				
Creston (Medina Co.)		1.00%			X			
Norwayne Local S.D.	8504		0.75%	X				
Creston (Wayne Co.)		1.00%			X			
Norwayne Local S.D.	8504		0.75%	X				
Cridersville		1.50%					25%	0.25%
Wapakoneta City S.D.	0605		0.75%					
Crooksville		1.50%			X		100%	1.50%
Crosby Twp. (Hamilton Co.)								
Southwest Local S.D.	3118		0.75%	X				
Custar								
Bowling Green City S.D.	8701		0.50%					
Cuyahoga Falls		2.00%			X	Associated with a Joint Economic Development District (JEDD).	100%	2.00%
Cuyahoga Falls Boston Twp. JEDD		2.00%			X			
Cuyahoga Heights		2.50%			X		100%	2.50%
Cygnnet		1.00%						
Elmwood Local S.D.	8703		1.25%					
Cynthian Twp. (Shelby Co.)								
Fort Loramie Local S.D.	7504		1.50%					
Hardin-Houston Local S.D.	7505		0.75%					
Russia Local S.D.	7507		0.75%					

[Back to alpha list](#)

## Ohio Local Withholding Tax

**Municipalities beginning with D**

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Dallas Twp.								
Colonel Crawford Local S.D.	1703		1.25%					
Ridgedale Local S.D.	5104		1.00%	X				
Dalton		1.50%					100%	1.50%
Dalton Local S.D.	8502		0.75%					
Damascus Twp. (Henry Co.)								
Patrick Henry Local S.D.	3504		1.75%					
Otsego Local S.D.	8707		1.00%					
Danville		1.50%			X			
Danville Local S.D.	4202		1.50%					
Darby Twp. (Madison Co.)								
Fairbanks Local S.D.	8001		1.00%					
Jonathan Alder Local S.D.	4902		1.25%	X				
Darby Twp. (Union Co.)								
Fairbanks Local S.D.	8001		1.00%					
Darbyville		1.00%			X			
Jonathan Alder Local S.D.	4902		1.25%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Dayton (Montgomery Co.)		2.50%				Associated with a Joint Economic Development District (JEDD).	100%	2.50%
Fairborn City S.D.	2903		0.50%					
De Graff		1.00%			X			
Riverside Local S.D.	4604		1.50%	X				
Deer Creek Twp. (Madison Co.)								
Jonathan Alder Local S.D.	4902		1.25%	X				
London City S.D.	4903		1.00%					
Deer Park		1.50%				Associated with a Joint Economic Development District (JEDD).	100%	1.50%
Deerfield Twp. (Ross Co.)								
Union-Scioto Local S.D.	7106		0.50%					
Defiance		1.80%					100%	1.80%
Ayersville Local S.D.	2001		1.00%					
Defiance City S.D.	2003		0.50%					
Defiance Twp. (Defiance Co.)								
Defiance City S.D.	2003		0.50%					
Delaware		1.85%				Associated with a Joint Economic Development District (JEDD).	50%	0.925%
Buckeye Valley Local S.D.	2102		1.00%					
Delaware Twp. (Defiance Co.)								
Central Local S.D.	2002		1.25%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Delaware Twp. (Delaware Co.)								
Buckeye Valley Local S.D.	2102		1.00%					
Delaware Twp. (Hancock Co.)								
Riverdale Local S.D.	3305		1.00%					
Delphos (Allen Co.)		1.75%					75%	1.125%
Delphos City S.D.	0204		0.50%					
Delphos (Van Wert Co.)		1.75%					75%	1.125%
Delphos City S.D.	0204		0.50%					
Delta		1.50%					100%	1.00%
Delta (Fulton Co.)								
Pike-Delta-York Local S.D.	2605		1.00%					
Dennison		2.00%			X		100%	2.00%
Deshler		1.00%						
Patrick Henry Local S.D.	3504		1.75%					
Dinsmore Twp. (Shelby Co.)								
Anna Local S.D.	7501		1.50%					
Botkins Local S.D.	7502		1.25%	X				
Dixon Twp. (Preble Co.)								
Eaton City S.D.	6803		1.50%					
Dodson Twp. (Highland Co.)								
Hillsboro City S.D.	3604		1.00%					
Dorr Street JEDD		2.00%			X	Associated with a Joint Economic Development District (JEDD).		
Dover		1.50%					100%	1.50%
Dover Twp. (Athens Co.)								
Athens City S.D.	0502		1.00%	X				
Dover Twp. (Fulton Co.)								
Pettisville Local S.D.	2604		1.00%					
Wauseon Local S.D.	2607		1.75%					
Dover Twp. (Union Co.)								
Fairbanks Local S.D.	8001		1.00%					
North Union Local S.D.	8003		1.00%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Doylestown		2.00%		X			100%	1.00%
Chippewa Local S.D.	8501		1.00%	X				
Dresden		1.00%					50%	0.50%
Dublin (Delaware Co.)		2.00%					100%	2.00%
Dublin (Franklin Co.)		2.00%					100%	2.00%
Dublin (Union Co.)		2.00%					100%	2.00%
Dublin Twp. (Mercer Co.)								
Parkway Local S.D.	5405		1.00%					
Duchouquet Twp.								
Wapakoneta City S.D.	0605		0.75%					
Dudley Twp. (Hardin Co.)								
Elgin Local S.D.	5101		0.75%	X				
Kenton City S.D.	3303		1.00%					
Ridgemont Local S.D.	3304		1.75%					
Dunkirk		1.00%			X		50%	1.00%
Hardin Northern Local S.D.	3302		1.75%					
Dupont								
Continental Local S.D.	6902		1.00%					

[Back to alpha list](#)



## Ohio Local Withholding Tax

### Municipalities beginning with E

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Eagle Twp. (Hancock Co.)								
Arlington Local S.D.	3202		1.75%					
Cory-Rawson Local S.D.	3203		1.75%					
Liberty-Benton Local S.D.	3205		0.75%					
East Canton		1.50%					100%	1.50%
East Cleveland		2.00%			X			
East Liverpool		1.50%						
East Palestine		1.50%			X			
Crestview Local S.D.	1503		1.00%					
East Palestine City S.D.	1505		0.50%	X				
Eastlake		2.00%			X		100%	2.00%
Eaton		1.50%			X		100%	1.50%
Eaton City S.D.	6803		1.50%					
Eaton Twp. JEDD		2.25%			X			
Eden Twp. (Licking Co.)								
North Fork Local S.D.	4508		1.00%	X				
Eden Twp. (Seneca Co.)								
Mohawk Local S.D.	8802		1.00%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Eden Twp. (Wyandot Co.)								
Mohawk Local S.D.	8802		1.00%					
Upper Sandusky Exempted Village S.D.	8803		1.25%					
Edgerton		1.75%			X		100%	1.75%
Edgerton Local S.D.	8602		1.00%					
Edison		0.50%			X			
Mt. Gilead Exempted Village S.D.	5903		1.50%					
Edon		1.75%					100%	1.75%
Edon Northwest Local S.D.	8603		1.00%	X				
Eldorado								
National Trail Local S.D.	6802		1.75%					
Elida		0.75%						
Elizabeth Twp. (Miami Co.)								
Miami East Local S.D.	5504		1.75%	X				
Elkrun Twp. (Columbiana Co.)								
Crestview Local S.D.	1503		1.00%					
Elmore		1.75%			X			
Elmwood Place		2.00%			X		100%	2.00%
Elyria		2.25%			X	Associated with a Joint Economic Development District (JEDD).	100%	2.25%
Elyria Township/City of Elyria JEDD		2.25%			X			
Emerald Park JEDD		2.50%						
Emerald Twp. (Paulding Co.)								
Paulding Exempted Village S.D.	6302		1.00%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Empire		1.00%			X		100%	1.00%
Englewood		1.75%					100%	1.75%
Etna-Reynoldsburg JEDD 1		2.00%			X			
Etna-Reynoldsburg JEDD 2		2.00%			X			
Etna-Reynoldsburg JEDD 3		2.00%			X			
Etna-Reynoldsburg JEDD 4		2.00%			X			
Etna-Reynoldsburg JEDD 7		2.00%			X			
Etna Twp. (Licking Co.)								
Reynoldsburg City S.D.	2509		0.50%					
Southwest Licking Local S.D.	4510		0.75%					
Etna Township – Pataskala JEDZ-I		1.75%						
Euclid		2.85%			X		100%	2.85%
Evans Farm JEDD		1.00%			X			
Evendale		1.20%					100%	1.20%

[Back to alpha list](#)

## Ohio Local Withholding Tax

**Municipalities beginning with F**

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Fairborn		2.00%			X		100%	2.00%
Fairborn City S.D.	2903		0.50%					
Xenia City S.D.	2906		0.50%					
Fairfax		1.75%				Associated with a Joint Economic Development District (JEDD).	100%	1.75%
Fairfield		1.50%				Associated with a Joint Economic Development District (JEDD).	100%	1.50%
Fairfield Twp. (Butler Co.)								
Ross Local S.D.	0908		1.25%	X				
Fairfield Twp. (Columbiana Co.)								
Columbiana Exempted Village S.D.	1502		1.00%					
Crestview Local S.D.	1503		1.00%					
Fairfield Twp. (Highland Co.)								
Greenfield Exempted Village S.D.	3603		1.25%	X				
Fairfield Twp. (Huron Co.)								
New London Local S.D.	3903		1.00%					
South Central Local S.D.	3905		1.25%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Fairfield Twp. (Madison Co.)								
Madison Plains Local S.D.	4904		1.25%	X				
Fairlawn		2.00%					100%	2.00%
Fairport Harbor		2.00%			X		100%	2.00%
Fairview Park		2.00%			X		75%	1.25%
Farmer Twp.								
Central Local S.D.	2002		1.25%					
Farmersville		1.00%					100%	0.50%
Valley View Local S.D.	5713		1.75%					
Fayette		1.50%			X		100%	1.50%
Gorham-Fayette Local S.D.	2603		1.00%					
Fayetteville		1.00%			X		100%	1.00%
Felicity		1.00%			X		100%	1.00%
Findlay		1.00%						
Liberty-Benton Local S.D.	3205		0.75%					
Van Buren Local S.D.	3207		1.00%					
Fitchville Twp. (Huron Co.)								
New London Local S.D.	3903		1.00%					
Flatrock Twp. (Henry Co.)								
Holgate Local S.D.	3501		1.50%					
Fletcher								
Miami East Local S.D.	5504		1.75%	X				
Florence Twp. (Erie Co.)								
Western Reserve Local S.D.	3906		1.25%					
Florence Twp. (Williams Co.)								
Edon Northwest Local S.D.	8603		1.00%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Forest		1.25%			X			
Riverdale Local S.D.	3305		1.00%					
Forest Park		1.50%					25%	1.50%
Fort Jennings		1.00%			X		100%	1.00%
Jennings Local S.D.	6903		0.75%					
Fort Loramie		1.50%					100%	1.50%
Fort Loramie Local S.D.	7504		1.50%					
Fort Recovery		1.00%					100%	1.00%
Fort Recovery Local S.D.	5406		1.50%					
Fostoria (Hancock Co.)		2.00%			X			
Arcadia Local S.D.	3201		1.00%					
Fostoria (Seneca Co.)		2.00%			X			
Hopewell-Loudon Local S.D.	7403		0.50%	X				
Lakota Local S.D.	7204		1.50%					
Fostoria (Wood Co.)		2.00%			X			
Franklin		2.00%					100%	2.00%
Carlisle Local S.D.	8301		1.00%					
Franklin Twp. (Columbiana Co.)								
United Local S.D.	1510		0.50%					
Franklin Twp. (Darke Co.)								
Bradford Exempted Village S.D.	5502		1.75%					
Franklin Monroe S.D.	1903		0.75%					
Greenville City S.D.	1904		0.50%					
Newton Local S.D.	5506		1.75%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Franklin Twp (Fulton Co.)								
Gorham-Fayette Local S.D.	2603		1.00%					
Franklin Twp. (Licking Co.)								
Licking Valley Local S.D.	4506		1.00%					
Franklin Twp. (Mercer Co.)								
Celina City S.D.	5401		1.00%	X				
Coldwater Exempted Village S.D.	5402		0.50%					
Marion Local S.D.	5403		0.50%	X				
New Bremen Local S.D.	0602		1.00%	X				
Franklin Twp. (Morrow Co.)								
Highland Local S.D.	5902		0.50%					
Mount Gilead Exempted Village S.D.	5903		1.50%					
Northmor Local S.D.	5904		1.00%					
Franklin Twp. (Richland Co.)								
Shelby City S.D.	7008		1.00%					
Franklin Twp. (Shelby Co.)								
Anna Local S.D.	7501		1.50%					
Sidney Central S.D.	7508		0.75%	X				
Franklin Twp. (Warren Co.)								
Carlisle Local S.D.	8301		1.00%					
Franklin Twp. (Wayne Co.)								
Green Local S.D.	8503		0.50%	X				
Triway Local S.D.	8509		1.00%	X				
Frazeytsburg		1.00%			X		100%	1.00%
Fredericksburg		1.00%					100%	1.00%
Fredericktown		1.00%			X		50%	1.00%
Freedom Twp. (Henry Co.)								
Liberty Center Local S.D.	3502		1.75%					
Pettisville Local S.D.	2604		1.00%					
Freedom Twp. (Portage Co.)								
James A Garfield L.S.D	6704		1.50%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Freedom Twp. (Wood Co.)								
Eastwood Local S.D.	8702		1.00%	X				
Elmwood Local S.D.	8703		1.25%					
Gibsonburg Exempted Village S.D.	7203		1.00%	X				
Lakota Local S.D.	7204		1.50%					
Fremont		1.50%			X		100%	1.50%
Fremont City S.D.	7202		1.25%					
Freeport		1.00%					100%	1.00%
Fulton		1.00%			X			
Cardington-Lincoln Local S.D.	5901		0.75%	X				
Fulton Twp. (Fulton Co.)								
Evergreen Local S.D.	2602		1.50%					
Pike-Delta-York Local S.D.	2605		1.00%					
Swanton Local S.D.	2606		0.75%					

[Back to alpha list](#)



## Ohio Local Withholding Tax

### Municipalities beginning with G

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Gahanna		2.50%			X		100%	2.50%
Galena		1.00%			X			
Big Walnut Local S.D.	2101		0.75%					
Galion (Crawford Co.)		2.00%			X		100%	1.00%
Galion (Morrow Co.)								
Crestline Exempted Village S.D.	1704		0.25%	X				
Northmor Local S.D.	5904		1.00%					
Gallipolis		1.00%					100%	1.00%
Gambier		1.50%					100%	1.50%
Gann								
Danville Local S.D.	4202		1.50%					
Garfield Heights		2.00%			X		100%	2.00%
Garrettsville		1.75%					50%	0.875%
James A Garfield L.S.D	6704		1.50%	X				
Gasper Twp. (Preble Co.)								
Eaton City S.D.	6803		1.50%					
Preble Shawnee Local S.D.	6804		1.75%					
Twin Valley Local S.D.	6805		1.50%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Gates Mills		1.00%			X		50%	1.00%
Gateway JEDD		2.50%						
Geneva		1.50%				Associated with a Joint Economic Development District (JEDD).	100%	1.00%
Geneva City S.D.	0404		1.25%	X				
Geneva Twp.								
Geneva City S.D.	0404		1.25%	X				
Geneva/Harpersfield JEDD		1.50%						
Geneva/Harpersfield JEDD II		1.50%						
Geneva-on-the-Lake		1.50%					100%	1.00%
Geneva City S.D.	0404		1.25%	X				
Genoa		1.50%					100%	0.75%
Genoa Twp.								
Big Walnut Local S.D.	2101		0.75%					
Georgetown		1.00%					100%	1.00%
German Twp. (Auglaize Co.)								
Marion Local S.D.	5403		0.50%	X				
New Bremen Local S.D.	0602		1.00%					
German Twp. (Clark Co.)								
Northwestern Local S.D.	1204		1.00%	X				
German Twp. (Fulton Co.)								
Pettisville Local S.D.	2604		1.00%					
German Twp (Montgomery Co.)								
Preble-Shawnee Local S. D.	6804		1.75%					
Valley View Local S.D.	5713		1.75%					
Germantown		1.50%				Associated with a Joint Economic Development District (JEDD).	60%	0.90%
Valley View Local S.D.	5713		1.75%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Gettysburg		1.00%			X		100%	1.00%
Greenville City S.D.	1904		0.50%					
Gibson Twp. (Mercer Co.)								
Fort Recovery Local S.D.	5406		1.50%					
Gibsonburg		1.00%			X			
Gibsonburg Exempted Village S.D.	7203		1.00%	X				
Gilboa								
Pandora-Gilboa Local S.D.	6909		1.75%					
Gilead Twp. (Morrow Co.)								
Cardington-Lincoln Local S.D.	5901		0.75%	X				
Mount Gilead Exempted Village S.D.	5903		1.50%					
Girard		2.00%			X		100%	2.00%
Glandorf		1.50%					100%	1.50%
Ottawa-Glandorf Local S.D.	6907		1.50%					
Glenmont		1.00%			X			
Glenwillow		2.00%			X		100%	2.00%
Gloria Glens Park								
Cloverleaf Local S.D.	5204		1.00%	X				
Gnadenhutten		1.50%					100%	1.50%
Golf Manor		1.70%			X		100%	1.70%
Good Hope Twp. (Hocking Co.)								
Berne Union Local S.D.	2302		2.00%	X				
Gordon								
Arcanum-Butler Local S.D.	1902		1.50%					
Gorham Twp.								
Gorham-Fayette Local S.D.	2603		1.00%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Goshen Twp. (Auglaize Co.)								
Upper Scioto Valley Local S.D.	3306		0.50%					
Waynesfield-Goshen Local S.D.	0606		1.00%					
Goshen Twp. (Champaign Co.)								
Mechanicsburg Exempted Village S.D.	1102		1.50%					
Goshen Twp. (Clermont Co.)								
Goshen Local S.D.	1305		1.00%					
Goshen Twp. (Hardin Co.)								
Kenton City S.D.	3303		1.00%					
Riverdale Local S.D.	3305		1.00%					
Grafton		1.50%			X		100%	1.50%
Grand Prairie Twp.								
Ridgedale Local S.D.	5104		1.00%	X				
Grand Rapids		1.00%					50%	0.50%
Otsego Local S.D.	8707		1.00%					
Grand Rapids Twp. (Wood Co.)								
Otsego Local S.D.	8707		1.00%					
Grand River		2.00%					100%	2.00%
Grand Twp. (Marion Co.)								
Elgin Local S.D.	5101		0.75%	X				
Ridgedale Local S.D.	5104		1.00%	X				
Upper Sandusky Exempted Village S.D.	8803		1.25%					
Grandview Heights		2.50%			X	Associated with a Joint Economic Development District (JEDD).	100%	2.50%

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Granville		1.50%					50%	0.75%
Granville Exempted Village S.D.	4501		0.75%					
Granville Twp. (Licking Co.)								
Granville Exempted Village S.D.	4501		0.75%					
Newark City S.D.	4507		1.00%					
Granville Twp. (Mercer Co.)								
Coldwater Exempted Village S.D.	5402		0.50%					
Fort Recovery Local S.D.	5406		1.50%					
Marion Local S.D.	5403		0.50%	X				
Gratis		1.00%			X			
Preble-Shawnee Local S.D.	6804		1.75%					
Gratis Twp. (Preble Co.)								
Preble-Shawnee Local S.D.	6804		1.75%					
Twin Valley Local S.D.	6805		1.50%					
Valley View Local S.D.	5713		1.75%					
Green		2.00%					100%	2.00%
Green Camp Twp. (Marion Co.)								
Elgin Local S.D.	5101		0.75%	X				
Green Creek Twp. (Sandusky Co.)								
Clyde-Green Springs Exempted Village S.D.	7201		1.50%	X				
Fremont City S.D.	7202		1.25%					
Green Springs (Sandusky Co.)		1.00%					50%	0.50%
Clyde-Green Springs S.D.	7201		1.50%	X				
Green Springs (Seneca Co.)		1.00%					50%	0.50%
Clyde-Green Springs S.D.	7201		1.50%	X				
Green Twp. (Ashland Co.)								
Loudonville-Perrysville Exempted Village S.D.	0303		1.25%					
Green Twp. (Clark Co.)								
Cedar Cliff Local S.D.	2902		1.25%					
Southeastern Local S.D.	1205		1.00%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Green Twp. (Ross Co.)								
Zane Trace Local S.D.	7107		0.75%	X				
Green Twp. (Shelby Co.)								
Fairlawn Local S.D.	7503		0.75%					
Green Twp. (Wayne Co.)								
Green Local S.D.	8503		0.50%	X				
Greenfield		1.63%			X		100%	1.63%
Greenfield Exempted Village S.D.	3603		1.25%	X				
Greenfield Twp. (Fairfield Co.)								
Bloom-Carroll Local S.D.	2303		1.25%					
Lancaster City S.D.	2305		1.50%	X				
Liberty Union-Thurston Local S.D.	2306		1.75%					
Greenfield Twp. (Huron Co.)								
South Central Local S.D.	3905		1.25%					
Willard City S.D.	3907		0.75%	X				
Greenhills		1.50%			X		50%	1.00%
Greensburg Twp. (Putnam Co.)								
Continental S.D.	6902		1.00%					
Kalida Local S.D.	6904		1.00%					
Miller City-New Cleveland Local S.D.	6906		1.25%					
Ottawa-Glandorf Local S.D.	6907		1.50%					
Greenville		1.50%					100%	1.50%
Greenville City S.D.	1904		0.50%					
Greenville Twp. (Darke Co.)								
Franklin Monroe Local S.D.	1903		0.75%					
Greenville City S.D.	1904		0.50%					
Greenwich		1.00%						
South Central Local S.D.	3905		1.25%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Greenwich Twp. (Huron Co.)								
New London Local S.D.	3903		1.00%					
South Central Local S.D.	3905		1.25%					
Groton Twp. (Erie Co.)								
Bellevue City S.D.	3901		0.50%					
Monroeville Local S.D.	3902		1.50%	X				
Grove City		2.00%			X	Associated with a Joint Economic Development District (JEDD).	100%	2.00%
Groveport		2.00%			X		100%	2.00%
Grover Hill								
Wayne Trace Local S.D.	6303		1.25%					
Guilford Twp. (Medina Co.)								
Cloverleaf Local S.D.	5204		1.00%	X				

[Back to alpha list](#)

## Ohio Local Withholding Tax

**Municipalities beginning with H**

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Hale Twp. (Hardin Co.)								
Elgin Local S.D.	5101		0.75%	X				
Ridgemont Local S.D.	3304		1.75%					
Hamer Twp. (Highland Co.)								
Hillsboro City S.D.	3604		1.00%					
Hamilton		2.00%			X	Associated with a Joint Economic Development District (JEDD).	100%	2.00%
New Miami Local S.D.	0907		1.00%					
Ross Local S.D.	0908		1.25%	X				
Talawanda City S.D.	0909		1.00%					
Hamilton Twp. (Warren Co.)								
Goshen Local S.D.	1305		1.00%					
Hamilton-Indian Springs JEDD		2.00%			X			
Hamilton-Indian Springs JEDD II		2.00%			X			
Hamilton-Indian Springs JEDD III		2.00%			X			
Hamler		1.00%						
Patrick Henry Local S.D.	3504		1.75%					
Hampton Inn JEDD VII		2.00%						
Hanover		1.00%			X		100%	1.00%
Licking Valley Local S.D.	4506		1.00%					
Hanover Twp. (Ashland Co.)								
Loudonville-Perrysville Exempted Village S.D.	0303		1.25%					



**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Hanover Twp. (Butler Co.)								
Ross Local S.D.	0908		1.25%	X				
Talawanda City S.D.	0909		1.00%					
Hanover Twp. (Columbiana Co.)								
United Local S.D.	1510		0.50%					
Hanover Twp. (Licking Co.)								
Licking Valley Local S.D.	4506		1.00%					
Hanover Twp. (Harrison Co.)								
United Local S.D.	1510		0.50%					
Harding Twp. (Lucas Co.)								
Evergreen Local S.D.	2602		1.50%					
Swanton Local S.D.	2606		0.75%					
Harlan Twp. (Warren Co.)								
Blanchester Local S.D.	1401		1.00%	X				
Clinton Massie Local S.D.	1402		0.50%	X				
Goshen Local S.D.	1305		1.00%					
Harlem Twp. (Delaware Co.)								
Big Walnut Local S.D.	2101		0.75%					
Johnstown-Monroe Local S.D.	4503		1.00%					
Harmony Twp. (Clark Co.)								
Northeastern Local S.D.	1203		1.00%	X				
Southeastern Local S.D.	1205		1.00%					
Harmony Twp. (Morrow Co.)								
Cardington-Lincoln Local S.D.	5901		0.75%	X				
Highland Local S.D.	5902		0.50%					
Mount Gilead Exempted Village S.D.	5903		1.50%					
Harpersfield Twp.								
Geneva City S.D.	0404		1.25%	X				
Harrisburg (Franklin Co.)		1.00%			X			
Harrisburg (Pickaway Co.)		1.00%			X			

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Harrison		1.00%			X	Associated with a Joint Economic Development District (JEDD).	100%	0.50%
Southwest Local S.D.	3118		0.75%	X				
Harrison Greene JEDD		1.00%				\$129,419.00 wage base		
Harrison Twp. (Champaign Co.)								
West Liberty-Salem Local S.D.	1105		1.75%					
Harrison Twp. (Darke Co.)								
National Trail Local S.D.	6802		1.75%					
Tri Village Local S.D.	1906		1.50%					
Harrison Twp. (Hamilton Co.)								
Southwest Local S.D.	3118		0.75%	X				
Harrison Twp. (Henry Co.)								
Liberty Center Local S.D.	3502		1.75%					
Patrick Henry Local S.D.	3504		1.75%					
Harrison Twp. (Licking Co.)								
Northridge Local S.D.	4509		0.50%	X				
Southwest Licking Local S.D.	4510		0.75%					
Harrison Twp. (Logan Co.)								
Riverside Local S.D.	4604		1.50%	X				
Harrison Twp. (Paulding Co.)								
Antwerp Local S.D.	6301		1.50%					
Wayne Trace Local S.D.	6303		1.25%					
Harrison Twp. (Pickaway Co.)								
Teays Valley Local S.D.	6503		1.50%	X				
Harrison Twp. (Preble Co.)								
National Trail Local S.D.	6802		1.75%					
Tri-County North Local S.D.	6806		1.00%	X				
Harrison Twp. (Ross Co.)								
Zane Trace Local S.D.	7107		0.75%	X				
Harrison Twp. (Van Wert Co.)								
Crestview Local S.D.	8101		1.00%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Harrison Twp. JEDD		1.00%			X			
Harrisville Twp. (Medina Co.)								
Cloverleaf Local S.D.	5204		1.00%	X				
Norwayne Local S.D.	8504		0.75%	X				
Harrod		1.00%			X			
Harpster								
Upper Sandusky Exempted Village S.D.	8803		1.25%					
Hartford								
Northridge Local S.D.	4509		0.50%	X				
Hartford Twp. (Licking Co.)								
Centerburg Local S.D.	4201		0.75%					
Northridge Local S.D.	4509		0.50%	X				
Hartland Twp. (Huron Co.)								
New London Local S.D.	3903		1.00%					
Western Reserve Local S.D.	3906		1.25%					
Hartville		1.50%					100%	1.00%
Harveysburg (Warren Co.)								
Clinton Massie Local S.D.	1402		0.50%	X				
Haskins		1.00%			X		50%	1.00%
Otsego Local S.D.	8707		1.00%					
Haviland								
Wayne Trace Local S.D.	6303		1.25%					
Hayesville								
Hillsdale Local S.D.	0302		1.25%	X				
Heath		2.00%					100%	1.50%
Granville Exempted Village S.D.	4501		0.75%					
Licking Valley Local S.D.	4506		1.00%					
Hebron		1.50%					100%	1.50%

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Helena		1.00%			X			
Gibsonburg Exempted Village S.D.	7203		1.00%	X				
Henry Twp. (Wood Co.)								
Elmwood Local S.D.	8703		1.25%					
North Baltimore Local S.D.	8705		1.25%	X				
Hicksville		1.00%					100%	1.00%
Hicksville Exempted Village S.D.	2004		1.50%					
Hicksville Twp. (Defiance Co.)								
Hicksville Exempted Village S.D.	2004		1.50%					
Highland Heights		2.00%			X		100%	2.00%
Highland Hills		2.50%				Associated with a Joint Economic Development District (JEDD).	100%	2.50%
Highland Hills Cleveland JEDZ		2.50%						
Highland Twp.								
Ayersville Local S.D.	2001		1.00%					
Hilliard Twp. (Knox Co.)								
Centerburg Local S.D.	4201		0.75%					
Hilliard		2.50%			X		100%	2.50%
Hillsboro		1.50%					100%	1.50%
Hillsboro City S.D.	3604		1.00%					
Hiram		2.25%			X		100%	1.25%

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Hiram Twp								
James A Garfield L.S.D	6704		1.50%	X				
Hocking Twp. (Fairfield Co.)								
Amanda-Clearcreek Local S.D.	2301		2.00%	X				
Lancaster City S.D.	2305		1.50%	X				
Holgate		1.00%						
Holgate Local S.D.	3501		1.50%					
Holland		2.25%			X	Associated with a Joint Economic Development District (JEDD).	100%	2.25%
Holland-Springfield Twp. JEDZ		1.50%			X			
Hollansburg								
Tri Village Local S.D.	1906		1.50%					
Holmesville		1.00%			X			
Hopedale		1.00%			X		100%	1.00%
Hopewell Twp. (Licking Co.)								
Licking Valley Local S.D.	4506		1.00%					
Hopewell Twp. (Mercer Co.)								
Celina City S.D.	5401		1.00%	X				
Parkway Local S.D.	5405		1.00%					
Hopewell Twp. (Seneca Co.)								
Hopewell-Loudon Local S.D.	7403		0.50%	X				
New Riegel Local S.D.	7404		1.50%					
Old Fort Local S.D.	7405		1.00%					
Howard Twp. (Knox Co.)								
Danville Local S.D.	4202		1.50%					
Hoytville								
McComb Local S.D.	3206		1.50%					
Hubbard		1.50%					100%	1.00%

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Huber Heights (Miami Co.)		2.25%					100%	2.25%
Bethel Local S.D.	5501		0.75%	X				
Huber Heights (Montgomery Co.)		2.25%					100%	2.25%
Hudson		2.00%			X		100%	2.00%
Huntsburg Twp. (Geauga Co.)								
Berkshire Local S.D.	2801		1.00%	X				
Huntsville		1.00%						
Huron		1.00%			X			

[Back to alpha list](#)

## Ohio Local Withholding Tax

**Municipalities beginning with I**

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Independence		2.000%			X		100%	2.00%
Indian Hill		0.475%				Resident Only tax		
Ironton		1.00%						
Israel Twp. (Preble Co.)								
Eaton City S.D.	6803		1.50%					
Preble Shawnee Local S.D.	6804		1.75%					
Talawanda City S.D.	0909		1.00%					
Ithaca								
Arcanum-Butler Local S.D.	1902		1.50%					
IX Center JEDD		2.50%						

[Back to alpha list](#)

*Vertex Payroll Tax Calculation Guide for the United States  
Ohio*

## Ohio Local Withholding Tax

**Municipalities beginning with J**

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Jackson		1.50%			X		100%	1.00%
Jackson Canton JEDD CD		2.50%						
Jackson Canton JEDD FP		2.50%						
Jackson Canton JEDD SM		2.50%						
Jackson Canton JEDD TSG		2.50%						
Jackson Canton JEDD TWR		2.50%						
Jackson Canton JEDD TGAB		2.50%						
Jackson Center		1.50%			X		100%	1.50%
Jackson Center Local S.D.	7506		1.50%	X				
Jackson Twp. (Ashland Co.)								
Northwestern Local S.D.	8505		1.25%					
Jackson Twp. (Auglaize Co.)								
Marion Local S.D.	5403		0.50%	X				
Minster Local S.D.	0601		1.00%					
Jackson Twp. (Champaign Co.)								
Miami East Local S.D.	5504		1.75%	X				
Jackson Twp (Clermont Co.)								
Clermont-Northeastern Local S.D.	1303		1.00%					
Jackson Twp. (Crawford Co.)								
Crestline Exempted Village S.D.	1704		0.25%	X				
Jackson Twp. (Darke Co.)								
Mississinawa Valley Local S.D.	1905		1.75%					



**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Jackson		1.50%			X		100%	1.00%
Jackson Twp. (Hancock Co.)								
Arlington Local S.D.	3202		1.75%					
Riverdale Local S.D.	3305		1.00%					
Vanlue Local S.D.	3208		1.00%					
Jackson Twp. (Hardin Co.)								
Hardin Northern Local S.D.	3302		1.75%					
Riverdale Local S.D.	3305		1.00%					
Jackson Twp. (Highland Co.)								
Hillsboro City S.D.	3604		1.00%					
Jackson Twp. (Montgomery Co.)								
New Lebanon Local S.D.	5708		1.25%					
Preble Shawnee Local S.D.	6804		1.75%					
Valley View Local S.D.	5713		1.75%					
Jackson Twp. (Paulding Co.)								
Paulding Exempted Village S.D.	6302		1.00%					
Wayne Trace Local S.D.	6303		1.25%					
Jackson Twp. (Perry Co.)								
Fairfield Union Local S.D.	2304		2.00%					
Jackson Twp. (Preble Co.)								
National Trail Local S.D.	6802		1.75%					
Jackson Twp. (Putnam Co.)								
Continental Local S.D.	6902		1.00%					
Jennings Local S.D.	6903		0.75%					
Kalida Local S.D.	6904		1.00%					
Ottoville Local S.D.	6908		0.75%					
Jackson Twp. (Richland Co.)								
Shelby City S.D.	7008		1.00%					
Jackson Twp. (Sandusky Co.)								
Gibsonburg Exempted Village S.D.	7203		1.00%	X				
Lakota Local S.D.	7204		1.50%					
Jackson Twp. (Seneca Co.)								
Lakota Local S.D.	7204		1.50%					
Jackson Twp. (Shelby Co.)								
Jackson Center Local S.D.	7506		1.50%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Jackson		1.50%			X		100%	1.00%
Jackson Twp. (Union Co.)								
North Union Local S.D.	8003		1.00%					
Jackson Twp. (Wood Co.)								
Bowling Green City S.D.	8701		0.50%					
McComb Local S.D.	3206		1.50%					
Patrick Henry Local S.D.	3504		1.75%					
Jackson Twp. (Wyandot Co.)								
Kenton City S.D.	3303		1.00%					
Riverdale Local S.D.	3305		1.00%					
Upper Sandusky Exempted Village S.D.	8803		1.25%					
Jamestown		0.50%					100%	0.50%
Greeneview Local S.D.	2904		1.00%					
Jeff Twp-WA CT House JEDD		1.95%						
Jefferson		1.50%					100%	1.50%
Jefferson Twp. (Clinton Co.)								
Blanchester Local S.D.	1401		1.00%	X				
Jefferson Twp. (Crawford Co.)								
Colonel Crawford Local S.D.	1703		1.25%					
Jefferson Twp. (Fayette Co.)								
Greeneview Local S.D.	2904		1.00%					
Jefferson Twp. (Franklin Co.)						Associated with a Joint Economic Development District (JEDD).		
Reynoldsburg City S.D.	2509		0.50%					
Jeff Twp-Whitehall JEDD		2.50%						
Jefferson Twp. (Greene Co.)								
Greeneview Local S.D.	2904		1.00%					
Jefferson Twp. (Knox Co.)								
Danville Local S.D.	4202		1.50%					
Loudonville-Perrysville Exempted Village S.D.	0303		1.25%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Jackson		1.50%			X		100%	1.00%
Jefferson Twp. (Madison Co.)								
Jefferson Local S.D.	4901		1.00%	X				
Jonathan Alder Local S.D.	4902		1.25%	X				
Jefferson Twp. (Mercer Co.)								
Celina City S.D.	5401		1.00%	X				
Jefferson Twp. (Montgomery Co.)								
New Lebanon Local S.D.	5708		1.25%					
Valley View Local S.D.	5713		1.75%					
Jefferson Twp. (Preble Co.)								
National Trail Local S.D.	6802		1.75%					
Jefferson Twp. (Richland Co.)								
Clear Fork Valley Local S.D.	7001		1.00%	X				
Jefferson Twp. (Williams Co.)								
Bryan City S.D.	8601		1.00%					
Millcreek West Unity Local S.D.	8604		1.00%					
Montpelier Exempted Village S.D.	8605		1.25%	X				
Stryker Local S.D.	8607		1.50%					
Jeffersonville		1.00%			X		50%	1.00%
Jenera		1.00%						
Cory-Rawson Local S.D.	3203		1.75%					
Jennings Twp. (Putnam Co.)								
Columbus Grove Local S.D.	6901		1.00%					
Jennings Local S.D.	6903		0.75%					
Ottoville Local S.D.	6908		0.75%					
Jennings Twp. (Van Wert Co.)								
Delphos City S.D.	0204		0.50%					
Spencerville Local S.D.	0209		1.00%					
Jerome Twp. (Union Co.)								
Fairbanks Local S.D.	8001		1.00%					
Jonathan Alder Local S.D.	4902		1.25%	X				
Jeromesville								
Hillsdale Local S.D.	0302		1.25%	X				
Jerry City		1.00%			X			
Elmwood Local S.D.	8703		1.25%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Jackson		1.50%			X		100%	1.00%
Jersey Twp. (Licking Co.)								
Johnstown Monroe Local S.D.	4503		1.00%					
Northridge Local S.D.	4509		0.50%	X				
Jewett		1.00%			X		100%	1.00%
Johnstown		1.00%			X			
Johnstown-Monroe Local S.D.	4503		1.00%					

[Back to alpha list](#)

## Ohio Local Withholding Tax

**Municipalities beginning with K**

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Kalida		1.00%					100%	1.00%
Kalida Local S.D.	6904		1.00%					
Kent		2.25%			X	Associated with a Joint Economic Development District (JEDD).	100%	2.25%
Kent-Franklin JEDD		2.00%						
Kenton		1.50%						
Kenton City S.D.	3303		1.00%					
Kettering (Greene Co.)		2.25%					100%	2.25%
Kettering (Montgomery Co.)		2.25%					100%	2.25%
Kettlersville								
Anna Local S.D.	7501		1.50%					
Killbuck		1.00%			X		100%	1.00%
Kingston								
Zane Trace Local S.D.	7107		0.75%	X				
Kingston Twp.								
Big Walnut Local S.D.	2101		0.75%					
Buckeye Valley Local S.D.	2102		1.00%					
Kirby		1.00%					100%	1.00%
Upper Sandusky Exempted Village S.D.	8803		1.25%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Kirkersville		1.00%			X			
Southwest Licking Local S.D.	4510		0.75%					
Kirtland		2.00%			X		100%	1.75%
Knox Twp. (Holmes Co.)								
Loudonville-Perrysville Exempted Village S.D.	0303		1.25%					
Knox Twp. (Vinton Co.)								
Alexander Local S.D.	0501		1.00%	X				

[Back to alpha list](#)

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

## Ohio Local Withholding Tax

**Municipalities beginning with L**

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Lafayette Twp.								
Cloverleaf Local S.D.	5204		1.00%	X				
Lagrange		1.50%			X		100%	1.50%
Lake Twp. (Ashland Co.)								
Hillsdale Local S.D.	0302		1.25%	X				
Loudonville-Perrysville Exempted Village S.D.	0303		1.25%					
Lakeline		1.00%			X			
Lakemore		2.25%			X		100%	2.25%
Lakeview		1.00%					100%	1.00%
Lakewood		1.50%				*Not calculated by RITA, but calculates using RITA rules.	50%	1.00%
Lancaster		2.30%					100%	1.00%
Amanda-Clearcreek Local S.D.	2301		2.00%	X				
Berne Union Local S.D.	2302		2.00%	X				
Lancaster City S.D.	2305		1.50%	X				
Lanier Twp. (Preble Co.)								
Preble Shawnee Local S.D.	6804		1.75%					
Twin Valley Local S.D.	6805		1.50%					
La Rue								
Elgin Local S.D.	5101		0.75%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Latty		1.00%			X			
Wayne Trace Local S.D.	6303		1.25%					
Latty Twp. (Paulding Co.)								
Paulding Exempted Village S.D.	6302		1.00%					
Wayne Trace Local S.D.	6303		1.25%					
Laura								
Milton-Union Exempted Village S.D.	5505		1.25%	X				
Laurel Twp. (Hocking Co.)								
Logan Elm Local S.D.	6502		1.00%	X				
Laurelville								
Logan Elm Local S.D.	6502		1.00%	X				
Lawrence Twp. (Stark Co.)								
Northwest Local S.D.	7612		1.00%	X				
Lebanon		1.50%					100%	1.00%
Lee Twp.								
Alexander Local S.D.	0501		1.00%	X				
Leesburg		1.00%			X		100%	1.00%
Leesburg Twp. (Union Co.)								
North Union Local S.D.	8003		1.00%					
Leetonia		1.50%			X		50%	1.00%



**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Leipsic		1.50%					100%	1.50%
Leipsic Local S.D.	6905		0.75%					
Lewisburg		1.75%					100%	1.75%
Tri-County North Local S.D.	6806		1.00%	X				
Lexington		1.00%					50%	0.50%
Liberty Center		1.00%			X		50%	1.00%
Liberty Center Local S.D.	3502		1.75%					
Liberty Nursing Care JEDD		2.00%						
Liberty Twp. (Clinton Co.)								
Clinton Massie Local S.D.	1402		0.50%	X				
Liberty Twp. (Crawford Co.)								
Colonel Crawford Local S.D.	1703		1.25%					
Liberty Twp. (Darke Co.)								
Greenville City S.D.	1904		0.50%					
Tri Village Local S.D.	1906		1.50%					
Liberty Twp. (Delaware Co.)								
Buckeye Valley Local S.D.	2102		1.00%					
Liberty Twp. (Fairfield Co.)								
Bloom Carrol Local S.D.	2303		1.25%					
Liberty Union-Thurston Local S.D.	2306		1.75%					
Pickerington Local S.D.	2307		1.00%					
Southwest Licking Local S.D.	4510		0.75%					
Walnut Township Local S.D.	2308		1.75%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Liberty Twp. (Hancock Co.)								
Liberty-Benton Local S.D.	3205		0.75%					
McComb Local S.D.	3206		1.50%					
Liberty Twp. (Hardin Co.)								
Ada Exempted Village S.D.	3301		1.50%					
Liberty Twp. (Henry Co.)								
Liberty Center Local S.D.	3502		1.75%					
Liberty Twp. (Highland Co.)								
Hillsboro Local S.D.	3604		1.00%					
Liberty Twp. (Knox Co.)								
Centerburg Local S.D.	4201		0.75%					
Liberty Twp. (Licking Co.)								
Johnstown-Monroe Local S.D.	4503		1.00%					
Northridge Local S.D.	4509		0.50%					
Liberty Twp. (Logan Co.)								
West Liberty-Salem Local S.D.	1105		1.75%					
Liberty Twp. (Mercer Co.)								
Celina City S.D.	5401		1.00%	X				
Coldwater Exempted Village S.D.	5402		0.50%					
Parkway local S.D.	5405		1.00%					
Liberty Twp. (Putnam Co.)								
Leipsic Local S.D.	6905		0.75%					
Miller City-New Cleveland Local S.D.	6906		1.25%					
Ottawa-Glandorf Local S.D.	6907		1.50%					
Liberty Twp. (Seneca Co.)								
Hopewell-Loudon Local S.D.	7403		0.50%	X				
Lakota Local S.D.	7204		1.50%					
Old Fort Local S.D.	7405		1.00%					
Liberty Twp. (Union Co.)								
North Union Local S.D.	8003		1.00%					
Liberty Twp. (Van Wert Co.)								
Van Wert City S.D.	8104		1.00%					
Liberty Twp. (Wood Co.)								
Bowling Green City S.D.	8701		0.50%					
Elmwood Local S.D.	8703		1.25%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Liberty Twp.-Middletown-Mason JEDD		1.50%						
Licking Twp. (Muskingum Co.)								
Licking Valley Local S.D.	4506		1.00%					
Lima		1.50%					100%	1.50%
Lincoln Heights		2.00%			X		100%	1.00%
Lincoln Twp. (Morrow Co.)								
Cardington-Lincoln Local S.D.	5901		0.75%	X				
Highland Local S.D.	5902		0.50%					
Mount Gilead Exempted Village S.D.	5903		1.50%					
Lindsey								
Fremont City S.D.	7202		1.25%					
Linndale		2.00%					100%	2.00%
Lisbon		2.00%					100%	2.00%
Lithopolis (Fairfield Co.)		1.00%			X			
Bloom Carroll Local S.D.	2303		1.25%					
Canal Winchester Local S.D.	2502		0.75%					
Lithopolis (Franklin Co.)		1.00%			X			
Lockbourne		1.00%			X			
Lockington		1.00%			X			
Hardin-Houston Local S.D.	7505		0.75%					
Lockland		2.10%			X		100%	2.10%
Lodi		1.00%			X			
Cloverleaf Local S.D.	5204		1.00%	X				
Logan		2.00%					100%	1.50%

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Lodi Twp.								
Alexander Local S.D.	0501		1.00%	X				
Logan Twp. (Auglaize Co.)								
Spencerville Local S.D.	0209		1.00%					
St Marys City S.D.	0604		1.00%	X				
Wapakoneta City S.D.	0605		0.75%					
London		1.50%						
London City S.D.	4903		1.00%					
Madison Plains Local S.D.	4904		1.25%	X				
Lorain		2.50%					100%	2.00%
Loramie Twp. (Shelby Co.)								
Bradford Exempted Village S.D.	5502		1.75%					
Hardin-Houston Local S.D.	7505		0.75%					
Russia Local S.D.	7507		0.75%					
Versailles Exempted Village S.D.	1907		1.00%					
Lordstown		1.50%					100%	1.50%
Lostcreek Twp. (Miami Co.)								
Miami East Local S.D.	5504		1.75%	X				
Loudon Twp. (Seneca Co.)								
Hopewell-Loudon Local S.D.	7403		0.50%	X				
New Riegel Local S.D.	7404		1.50%					
Loudonville (Ashland Co.)		1.75%					100%	1.75%
Loudonville-Perrysville Exm. Vill. S.D.	0303		1.25%					
Loudonville (Holmes Co.)		1.75%					100%	1.75%
Loudonville-Perrysville Exm. Vill. S.D.	0303		1.25%					
Louisville		2.00%					60%	2.00%
Loveland (Clermont Co.)		1.00%			X		100%	1.00%
Loveland (Hamilton Co.)		1.00%			X		100%	1.00%
Loveland (Warren Co.)		1.00%			X		100%	1.00%

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Lowellville		2.00%			X		100%	2.00%
Luckey		1.00%					50%	0.50%
Eastwood Local S.D.	8702		1.00%	X				
Ludlow Falls								
Milton-Union Exempted Village S.D.	5505		1.25%	X				
Lyme Twp. (Huron Co.)								
Bellevue City S.D.	3901		0.50%					
Monroeville Local S.D.	3902		1.50%	X				
Lyndhurst		2.00%			X		50%	2.00%
Lynn Twp. (Hardin Co.)								
Kenton City S.D.	3303		1.00%					
Upper Scioto Valley Local S.D.	3306		0.50%					
Lyons		1.00%			X			
Evergreen Local S.D.	2602		1.50%					

[Back to alpha list](#)

## Ohio Local Withholding Tax

**Municipalities beginning with M**

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Macedonia		2.50%			X	Associated with a Joint Economic Development District (JEDD).	100%	2.50%
Macedonia Northfield Center JEDD		2.50%			X			
Mad River Twp. (Champaign Co.)								
Northwestern Local S.D.	1204		1.00%	X				
Mad River Twp. (Clark Co.)								
Fairborn City S.D.	2903		0.50%					
Yellow Springs Exempted Village S.D.	2907		2.00%					
Madeira		1.00%				Associated with a Joint Economic Development District (JEDD).	100%	0.60%
Madison Twp. (Butler Co.)								
Madison Local S.D.	0905		0.50%					
Madison Twp. (Clark Co.)								
Southeastern Local S.D.	1205		1.00%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Madison Twp. (Fairfield Co.)								
Amanda-Clearcreek Local S.D.	2301		2.00%	X				
Berne Union Local S.D.	2302		2.00%	X				
Madison Twp. (Fayette Co.)								
Madison Plains Local S.D.	4904		1.25%	X				
Madison Twp. (Franklin Co.)								
Canal Winchester Local S.D.	2502		0.75%					
Pinkerington Local S.D.	2307		1.00%					
Teays Valley Local S.D.	6503		1.50%	X				
Madison Twp. (Hancock Co.)								
Arlington Local S.D.	3202		1.75%					
Madison Twp. (Highland Co.)								
Greenfield Exempted Village S.D.	3603		1.25%	X				
Madison Twp. (Licking Co.)								
Licking Valley Local S.D.	4506		1.00%					
Newark City S.D.	4507		1.00%					
Madison Twp. (Pickaway Co.)								
Teays Valley Local S.D.	6503		1.50%	X				
Madison Twp. (Sandusky Co.)								
Gibsonburg Exempted Village S.D.	7203		1.00%	X				
Madison Village		1.00%			X			
Magnetic Springs								
North Union Local S.D.	8003		1.00%					
Maineville		1.00%			X		50%	1.00%
Malinta		1.00%			X		50%	1.00%
Patrick Henry Local S.D.	3504		1.75%					
Malta		1.00%					100%	1.00%
Malvern		1.00%			X		100%	1.00%

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Manchester		1.00%			X		100%	1.00%
Mansfield		2.00%					100%	1.00%
Mantua		2.00%			X		100%	0.50%
Maple Heights		2.50%			X		100%	2.50%
Marble Cliff		2.00%					100%	2.00%
Marengo		1.00%			X	Associated with a Joint Economic Development District (JEDD).		
Highland Local S.D.	5902		0.50%					
Marengo-Bennington JEDD		1.00%						
Mariemont		1.25%					100%	1.00%
Marietta		1.85%					100%	1.85%
Marion		2.00%					100%	2.00%
Elgin Local S.D.	5101		0.75%	X				
Pleasant Local S.D.	5103		1.00%	X				
Ridgedale Local S.D.	5104		1.00%	X				
River Valley Local S.D.	5105		1.00%	X				
Marion Twp. (Allen Co.)								
Delphos City S.D.	0204		0.50%					
Marion Twp. (Clinton Co.)								
Blanchester Local S.D.	1401		1.00%	X				
Marion Twp. (Hancock Co.)								
Arcadia Local S.D.	3201		1.00%					
Riverdale Local S.D.	3305		1.00%					
Vanlue Local S.D.	3208		1.00%					
Van Buren Local S.D.	3207		1.00%					
Marion Twp. (Hardin Co.)								
Upper Scioto Valley Local S.D.	3306		0.50%					
Marion Twp. (Henry Co.)								
Holgate Local S.D.	3501		1.50%					
Patrick Henry Local S.D.	3504		1.75%					



**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Marion Twp. (Hocking Co.)								
Berne Union Local S.D.	2302		2.00%	X				
Fairfield Union Local S.D.	2304		2.00%					
Marion Twp. (Marion Co.)								
Elgin Local S.D.	5101		0.75%	X				
Pleasant Local S.D.	5103		1.00%	X				
Ridgedale Local S.D.	5104		1.00%	X				
River Valley Local S.D.	5105		1.00%	X				
Marion Twp. (Mercer Co.)								
Marion Local S.D.	5403		0.50%	X				
Minster Local S.D.	0601		1.00%					
New Bremen Local S.D.	0602		1.00%					
Mark Twp.								
Central Local S.D.	2002		1.25%					
Marlboro Twp. (Delaware Co.)								
Buckeye Valley Local S.D.	2102		1.00%					
Marseilles								
Upper Sandusky Exempted Village S.D.	8803		1.25%					
Marseilles Twp. (Wyandot Co.)								
Kenton City S.D.	3303		1.00%					
Upper Sandusky Exempted Village S.D.	8803		1.25%					
Marshall Twp. (Highland Co.)								
Hillsboro City S.D.	3604		1.00%					
Marshallville		1.00%					50%	1.00%
Green Local S.D.	8503		0.50%	X				
Martins Ferry		1.00%			X		100%	1.00%
Martinsburg								
North Fork Local S.D.	4508		1.00%	X				
Mary Ann Twp. (Licking Co.)								
Licking Valley Local S.D.	4506		1.00%					
North Fork Local S.D.	4508		1.00%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Marysville		1.50%				Associated with a Joint Economic Development District (JEDD).		
Fairbanks Local S.D.	8001		1.00%					
Marysville-Jerome JEDD		1.50%						
Mason		1.12%					100%	1.12%
Massie Twp. (Warren Co.)								
Clinton Massie Local S.D.	1402		0.50%	X				
Massillon		2.00%				*Not collected by RITA, but calculates using RITA rules.	100%	2.00%
Maumee		1.50%				Associated with a Joint Economic Development District (JEDD).	100%	1.50%
Mayfield Heights		1.50%			X		100%	1.50%
Mayfield Village		2.00%			X		100%	2.00%
McAlister's JEDD		1.00%				\$121,957.00 wage base		
McClure		1.00%			X			
McComb		1.00%						
McComb Local S.D.	3206		1.50%					
McConnelsville		1.00%					50%	0.50%
McDonald		2.00%			X		100%	2.00%

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
McDonald Twp. (Hardin Co.)								
Upper Scioto Valley Local S.D.	3306		0.50%					
McGuffey		1.00%					100%	1.00%
Upper Scioto Valley Local S.D.	3306		0.50%					
McKean Twp. (Licking Co.)								
Granville Exempted Village S.D.	4501		0.75%					
Northridge Local S.D.	4509		0.50%	X				
North Fork Local S.D.	4508		1.00%	X				
McLean Twp. (Shelby Co.)								
Anna Local S.D.	7501		1.50%					
Fort Loramie Local S.D.	7504		1.50%					
Minster Local S.D.	601		1.00%					
New Bremen Local S.D.	0602		1.00%					
Mechanicsburg		1.00%			X			
Mechanicsburg Exempted Village S.D.	1102		1.50%					
Medina		1.25%			X	Associated with a Joint Economic Development District (JEDD).	25%	0.75%
Cloverleaf Local S.D.	5204		1.00%	X				
Medina-Montville Twp JEDD		1.25%			X			
Melrose		1.00%			X			
Paulding Exempted Village S.D.	6302		1.00%					
Mendon								
Parkway Local S.D.	5405		1.00%					
Mentor		2.00%			X		100%	2.00%

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Mentor-on-the-Lake		2.00%					100%	2.00%
Mercy Hospitals West JEDD		1.50%				\$103,700.00 wage base		
Metamora		1.00%			X		50%	1.00%
Evergreen Local S.D.	2602		1.50%					
Miami Twp. (Clermont Co.)								
Clermont Northeastern Local S.D.	1303		1.00%					
Goshen Local S.D.	1305		1.00%					
Miami Twp. (Greene Co.)								
Cedar Cliff Local S.D.	2902		1.25%					
Yellow Spring Exempted Village S.D.	2907		2.00%					
Miami Twp. (Logan Co.)								
Riverside Local S.D.	4604		1.50%	X				
Miami Twp. (Montgomery Co.)								
Carlisle Local S.D.	8301		1.00%					
Valley View Local S.D.	5713		1.75%					
Miami Twp. – Dayton JEDD		1.75%						
Miami Twp. – Dayton Mall JEDD		2.25%						
Miamisburg		2.25%				Associated with a Joint Economic Development District (JEDD).	100%	2.25%
Middle Point		1.50%			X		100%	1.00%
Middleburg Heights		2.00%			X		100%	2.00%
Middlefield		1.25%						

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Middleport		1.00%			X		100%	1.00%
Middleton Twp. (Columbiana Co.)								
East Palestine City S.D.	1505		0.50%	X				
Middleton Twp. (Wood Co.)								
Bowling Green City S.D.	8701		0.50%					
Eastwood Local S.D.	8702		1.00%	X				
Otsego Local S.D.	8707		1.00%					
Perrysburg Exempted Village S.D.	8708		0.50%					
Middletown (Butler Co.)		2.00%				Associated with a Joint Economic Development District (JEDD).	100%	2.00%
Middletown (Warren Co.)		2.00%					100%	2.00%
Midland (Clinton Co.)								
Blanchester Local S.D.	1401		1.00%	X				
Midvale		1.50%			X		100%	1.50%
Midway								
Madison Plains Local S.D.	4904		1.25%	X				
Mifflin								
Hillsdale Local S.D.	0302		1.25%	X				
Mifflin Twp. (Ashland Co.)								
Hillsdale Local S.D.	0302		1.25%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Mifflin Twp. (Wyandot Co.)								
Riverdale Local S.D.	3305		1.00%					
Upper Sandusky Exempted Village S.D.	8803		1.25%					
Milan (Erie Co.)		1.00%			X			
Milan (Huron Co.)		1.00%			X			
Milford (Clermont Co.)		1.00%			X	Associated with a Joint Economic Development District (JEDD).		
Milford (Hamilton Co.)		1.00%			X			
Milford Center		1.00%			X			
Fairbanks Local S.D.	8001		1.00%					
Milford Township (Butler Co.)								
Talawanda City S.D.	0909		1.00%					
Milford Twp. (Defiance Co.)								
Central Local S.D	2002		1.25%					
Edgerton Local S.D.	8602		1.00%					
Hicksville Exempted Village S.D.	2004		1.50%					
Milford Twp. (Knox Co.)								
Centerburg Local S.D.	4201		0.75%					
Northridge Local S.D.	4509		0.50%	X				
Millbury		1.50%			X		100%	0.50%

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Millcreek Twp. (Union Co.)								
Buckeye Valley Local S.D.	2102		1.00%					
Fairbanks Local S.D.	8001		1.00%					
Mill Creek Twp. (Williams Co.)								
Millcreek West Unity Local S.D.	8604							
Miller City		1.00%			X		100%	1.00%
Miller City-New Cleveland Local S.D.	6906		1.25%					
Miller Twp. (Knox Co.)								
Northridge Local S.D.	4509		0.50%	X				
North Fork Local S.D.	4508		1.00%	X				
Millersburg		1.50%						
Millersport		1.00%			X			
Walnut Township Local S.D.	2308		1.75%	X				
Milville								
Ross Local S.D.	0908		1.25%	X				
Milton Center								
Bowling Green City S.D.	8701		0.50%					
Milton Twp. (Wayne Co.)								
Chippewa Local S.D.	8501		1.00%	X				
Green Local S.D.	8503		0.50%	X				
Norwayne Local S.D.	8504		0.75%	X				
Milton Twp. (Wood Co.)								
Bowling Green City S.D.	8701		0.50%					
Ostsego Local S.D.	8707		1.00%					
Patrick Henry Local S.D.	3504		1.75%					
Mineral City		1.00%			X		100%	1.00%
Minerva (Carroll Co.)		1.50%			X		100%	1.50%
Minerva (Columbiana Co.)		1.50%			X		100%	1.50%

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Minerva (Stark Co.)		1.50%			X		100%	1.50%
Minerva Park		2.00%			X			
Mingo Junction		1.00%			X		100%	1.00%
Minster		1.50%					100%	1.50%
Minster Local S.D.	0601		1.00%					
Mississinawa Twp. (Darke Co.)								
Fort Recovery Local S.D.	5406		1.50%					
Mississinawa Valley Local S.D.	1905		1.75%					
Mogadore (Portage Co.)		2.50%			X		100%	2.50%
Mogadore (Summit Co.)		2.50%			X		100%	2.50%
Mohican Twp. (Ashland Co.)								
Hillsdale Local S.D.	0302		1.25%	X				
Monclova-Maumee-Toledo JEDZ		1.50%						
Monroe (Butler Co.)		2.00%					100%	2.00%
Monroe (Warren Co.)		2.00%					100%	2.00%
Monroe Twp. (Allen Co.)								
Bluffton Exempted Village S.D.	0203		0.50%					
Columbus Grove Local S.D.	6901		1.00%					
Monroe Twp. (Darke Co.)								
Arcanum-Butler Local S.D.	1902		1.50%					
Franklin Monroe Local S.D.	1903		0.75%					
Tri-County North Local S.D.	6806		1.00%	X				
Monroe Twp. (Henry Co.)								
Holgate Local S.D.	3501		1.50%					
Patrick Henry Local S.D.	3504		1.75%					
Monroe Twp. (Licking Co.)								
Johnstown-Monroe Local S.D.	4503		1.00%					
Northridge Local S.D.	4509		0.50%	X				
Monroe Twp. (Logan Co.)								
Triad Local S.D.	1103		1.50%					
West Liberty-Salem Local S.D.	1105		1.75%					
Monroe Twp. (Madison Co.)								
Jonathan Alder Local S.D.	4902		1.25%	X				



**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Monroe Twp. (Miami Co.)								
Milton-Union Exempted Village S.D.	5505		1.25%	X				
Troy City S.D.	5509		1.50%	X				
Monroe Twp. (Preble Co.)								
National Trail Local S.D.	6802		1.75%					
Monroe Twp. (Putnam Co.)								
Paulding Exempted Village S.D.	6302		1.00%					
Continental Local S.D.	6902		1.00%					
Monroe Twp. (Richland Co.)								
Loudonville-Perrysville Exempted Village S.D.	0303		1.25%					
Monroeville		1.00%			X		100%	1.00%
Monroeville Local S.D.	3902		1.50%	X				
Monterey Twp. (Putnam Co.)								
Wayne Trace Local S.D.	6303		1.25%					
Ottoville Local S.D.	6908		0.75%					
Montezuma								
Celina City S.D.	5401		1.00%	X				
Montgomery		1.00%			X		100%	1.00%
Montgomery Twp. (Ashland Co.)								
Hillsdale Local S.D.	0302		1.25%	X				
Montgomery Twp. (Marion Co.)								
Elgin Local S.D.	5101		0.75%	X				
Ridgedale Local S.D.	5104		1.00%	X				
Montgomery Twp. (Wood Co.)								
Eastwood Local S.D.	8702		1.00%	X				
Elmwood Local S.D.	8703		1.25%					
Lakota Local S.D.	7204		1.50%					
Montpelier		1.60%					100%	1.60%
Montpelier Exempted Village S.D.	8605		1.25%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Montville Twp. (Geauga Co.)								
Berkshire Local S.D.	2801		1.00%	X				
Moorefield Twp. (Clark Co.)			1.00%					
Northeastern Local S.D.	1203		1.00%	X				
Northwestern Local S.D.	1204		1.00%	X				
Moraine		2.50%					100%	2.50%
Moreland Hills		1.00%			X			
Morgan Twp. (Butler Co.)								
Ross Local S.D.	0908		1.25%	X				
Southwest Local S.D.	3118		0.75%	X				
Morgan Twp. (Knox Co.)								
North Fork Local S.D.	4508		1.00%	X				
Morrall		1.00%			X			
Ridgedale Local S.D.	5104		1.00%	X				
Morrow		1.00%					50%	0.50%
Moulton Twp.								
St Marys City S.D.	0604		1.00%	X				
Wapakoneta City S.D.	0605		0.75%					
Mt. Blanchard								
Riverdale Local S.D.	3305		1.00%					
Mt. Cory		1.00%						
Cory-Rawson Local S.D.	3203		1.75%					
Mt. Eaton		1.00%					100%	1.00%
Mt. Gilead		1.25%						
Mt. Gilead Exempted Village S.D.	5903		1.50%					
Mt. Healthy		2.00%			X	Associated with a Joint Economic Development District (JEDD).	100%	1.60%
Mt. Orab		1.35%					100%	1.35%
Mt. Sterling		1.00%			X			
Madison Plains Local S.D.	4904		1.25%	X				
Mt. Vernon		2.00%					100%	1.00%
Mt. Victory		1.00%			X			
Ridgemont Local S.D.	3304		1.75%					
Munroe Falls		2.25%					100%	2.25%
Mutual								
Mechanicsburg Exempted Village S.D.	1102		1.50%					

[Back to alpha list](#)

*Vertex Payroll Tax Calculation Guide for the United States  
Ohio*

## Ohio Local Withholding Tax

**Municipalities beginning with N**

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Napoleon		1.50%			X		70%	1.50%
Nashville		1.00%			X			
Navarre		1.75%					100%	1.75%
Neave Twp. (Darke Co.)								
Arcanum-Butler Local S.D.	1902		1.50%					
Greenville City S.D.	1904		0.50%					
Tri Village Local S.D.	1906		1.50%					
Nelson Twp.								
James A Garfield L.S.D	6704		1.50%	X				
Nelsonville		1.75%			X		100%	0.50%
New Albany (Franklin Co.)		2.00%			X		100%	2.00%
New Albany (Licking Co.)		1.00%			X			
New Bavaria		1.00%			X			
Holgate Local S.D.	3501		1.50%					
New Bloomington		1.00%			X		50%	1.00%
Elgin Local S.D.	5101		0.75%	X				
New Boston		2.50%					100%	2.50%

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
New Bremen		1.50%					100%	1.50%
Minster Local S.D.	0601		1.00%					
New Bremen Local S.D.	0602		1.00%					
New Carlisle		1.50%						
New Concord		2.25%					100%	2.25%
New Franklin		2.00%			X		100%	2.00%
Northwest Local S.D.	7612		1.00%	X				
Norton City S.D.	7711		0.50%	X				
New Haven Twp.								
Willard City S.D.	3907		0.75%					
Plymouth Shiloh Local S.D.	7007		1.00%	X				
New Jasper Twp. (Greene Co.)								
Greeneview Local S.D.	2904		1.00%					
Xenia City S.D.	2906		0.50%					
New Knoxville		1.50%					100%	1.50%
New Knoxville Local S.D.	0603		1.25%					
New Lebanon		1.00%						
New Lebanon Local S.D.	5708		1.25%					
New Lexington		1.00%						
New London		1.50%					100%	1.00%
New London Local S.D.	3903		1.00%					
New London Twp. (Huron Co.)								
New London Local S.D.	3903		1.00%					
New Madison		1.00%					100%	1.00%
Tri Village Local S.D.	1906		1.50%					
New Market Twp. (Highland Co.)								
Hillsboro City S.D.	3604		1.00%					
New Miami		1.75%					100%	1.75%
New Miami Local S.D.	0907		1.00%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
New Middletown								
Springfield Local S.D.	5010		1.00%					
New Paris		1.00%					100%	0.50%
National Trail Local S.D.	6802		1.75%					
New Philadelphia		1.50%					100%	1.50%
New Richmond		1.00%			X		50%	1.00%
New Riegel		1.00%			X		50%	0.50%
New Riegel Local S.D.	7404		1.50%					
New Russia Twp.								
Oberlin City S.D.	4712		2.00%					
New Washington		1.50%			X		100%	0.75%
Buckeye Central Local S.D.	1701		1.50%					
New Waterford		1.00%			X		50%	1.00%
Crestview Local S.D.	1503		1.00%					
New Weston								
Ansonia Local S.D.	1901		1.75%					
Newark		1.75%					100%	1.00%
Granville Exempted Village S.D.	4501		0.75%					
Licking Valley Local S.D.	4506		1.00%					
Newark City S.D.	4507		1.00%					
North Fork Local S.D.	4508		1.00%	X				
Newark Twp.								
Granville Exempted Village S.D.	4501		0.75%					
Newark City S.D.	4507		1.00%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Newberry Twp. (Miami Co.)								
Bradford Exempted Village S.D.	5502		1.75%					
Covington Exempted Village S.D.	5503		2.00%					
Newburgh Heights		2.00%			X		75%	1.00%
Newcomerstown		2.00%			X		100%	2.00%
Newton Falls		1.00%			X		100%	1.00%
Newton Twp. (Licking Co.)								
Newark City S.D.	4507		1.00%					
North Fork Local S.D.	4508		1.00%	X				
Newton Twp. (Miami Co.)								
Bradford Exempted Village S.D.	5502		1.75%					
Covington Exempted Village S.D.	5503		2.00%					
Franklin Monroe Local S.D.	1903		0.75%					
Milton-Union Exempted Village S.D.	5505		1.25%	X				
Newton Local S.D.	5506		1.75%					
Troy City S.D.	5509		1.50%	X				
Newtown		1.00%			X		100%	1.00%
Ney		1.00%			X			
Central Local S.D.	2002		1.25%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Niles		2.00%			X		100%	2.00%
Noble Township								
St Marys City S.D.	0604		1.00%	X				
North Baltimore		1.00%						
North Baltimore Local S.D.	8705		1.25%	X				
North Bloomfield Township								
Northmor Local S.D.	5904		1.00%					
North Canton		1.50%			X		100%	1.50%
North College Hill		1.50%			X			
North Fairfield								
South Central Local S.D.	3905		1.25%					
North Hampton								
Northwestern Local S.D.	1204		1.00%	X				
North Kingsville		1.30%					38%	1.30%
North Lewisburg		1.75%			X			
Triad Local S.D.	1103		1.50%					
North Olmsted		2.00%			X		100%	2.00%
North Perry		1.00%			X		100%	1.00%
North Pickaway Co. JEDD		2.50%						
North Randall		2.75%					100%	2.75%
North Ridgeville		1.00%			X		10%	1.00%
North Robinson		1.00%			X			
Colonel Crawford Local S.D.	1703		1.25%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
North Royalton		2.00%			X		100%	1.25%
North Star		0.50%					100%	0.50%
Versailles Exempted Village S.D.	1907		1.00%					
Northfield		2.00%			X		100%	2.00%
Northwood		1.50%			X		100%	1.50%
Northwood Local S.D.	8706		0.25%	X				
Norton (Summit Co.)		2.00%			X	Associated with a Joint Economic Development Zone (JEDZ).	100%	1.50%
Norton City S.D.	7711		0.50%	X				
Norton (Wayne Co.)		2.00%			X		100%	1.50%
Chippewa Local S.D.	8501		1.00%	X				
Norton-Barberton JEDZ		2.00%			X			
Norwalk		1.50%			X		100%	1.50%
Norwalk City S.D.	3904		0.50%					
Norwalk Twp. (Huron Co.)								
Monroeville Local S.D.	3902		1.50%	X				
Norwalk City S.D.	3904		0.50%					
Western Reserve Local S.D.	3906		1.25%					
Norwich Twp. (Huron Co.)								
Willard City S.D.	3907		0.75%	X				
Seneca East Local S.D.	7406		1.00%					
Norwood		2.00%					100%	2.00%

[Back to alpha list](#)



## Ohio Local Withholding Tax

### Municipalities beginning with O

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Oak Harbor		1.00%			X			
Oak Hill		0.50%			X			
Oak Run Twp.								
Madison Plains Local S.D.	4904		1.25%	X				
Oakwood (Montgomery Co.)		2.50%					90%	2.25%
Oakwood (Paulding Co.)		1.00%					100%	1.00%
Paulding Exempted Village S.D.	6302		1.00%					
Oakwood Village		2.50%			X		100%	2.50%
Oberlin		2.50%			X		100%	2.50%
Oberlin City S.D.	4712		2.00%					
Obetz		2.50%				Associated with a Joint Economic Development District (JEDD).	100%	2.50%
Octa		1.00%			X		100%	0.50%
Ohio City		1.00%						
Van Wert City S.D.	8104		1.00%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Olmsted Falls		1.50%			X	Associated with a Joint Economic Development District (JEDD).	50%	1.50%
Ontario		1.50%					100%	1.00%
Orange-Chagrin-Highlands JEDD		2.00%			X			
Orange (Cuyahoga Co.)		2.00%			X	Associated with a Joint Economic Development District (JEDD).	60%	1.50%
Orange Twp. (Hancock Co.)								
Ada Exempted Village S.D.	3301		1.50%					
Bluffton Exempted Village S.D.	0203		0.50%					
Cory-Rawson Local S.D.	3203		1.75%					
Orange Twp. (Shelby Co.)								
Sidney Central S.D.	7508		0.75%	X				
Oregon		2.25%					100%	2.25%
Orient								
Teays Valley Local S.D.	6503		1.50%	X				
Orrville		1.00%			X		100%	1.00%
Green Local S.D.	8503		0.50%	X				
Orwell		1.50%					100%	1.50%
Osgood		1.00%					100%	1.00%
Marion Local S.D.	5403		0.50%	X				
Ostrander		1.00%			X		100%	1.00%
Buckeye Valley Local S.D.	2102		1.00%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Ottawa		1.00%			X			
Ottawa-Glandorf Local S.D.	6907		1.50%					
Ottawa Hills		1.50%			X		50%	1.50%
Ottawa Twp. (Putnam Co.)								
Leipsic Local S.D.	6905		0.75%					
Miller City-New Cleveland Local S.D.	6906		1.25%					
Ottawa-Glandorf Local S.D.	6907		1.50%					
Ottoville		1.00%					100%	1.00%
Ottoville Local S.D.	6908		0.75%					
Owensville		1.00%			X			
Clermont – Northeastern Local S.D.	1303		1.00%					
Oxford		2.00%			X		100%	2.00%
Talawanda City S.D.	0909		1.00%					
Oxford Twp. (Butler Co.)								
Talawanda City S.D.	0909		1.00%					
Oxford Twp. (Delaware Co.)								
Buckeye Valley Local S.D.	2102		1.00%					
Oxford Twp. (Erie Co.)								
Monroeville Local S.D.	3902		1.50%	X				

[Back to alpha list](#)

## Ohio Local Withholding Tax

**Municipalities beginning with P**

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RIT A	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Painesville		2.00%			X	Associated with a Joint Economic Development District (JEDD).	100%	2.00%
Painesville – Concord JEDD		1.75%			X			
Paint Twp. (Fayette Co.)								
Madison Plains Local S.D.	4904		1.25%	X				
Paint Twp. (Highland Co.)								
Greenfield Exempted Village S.D.	3603		1.25%	X				
Hillsboro City S.D.	3604		1.00%					
Paint Twp. (Madison Co.)								
Madison Plains Local S.D.	4904		1.25%	X				
Paint Twp. (Ross Co.)								
Greenfield Exempted Village S.D.	3603		1.25%	X				
Palestine								
Tri Village Local S.D.	1906		1.50%					
Palmer Twp. (Putnam Co.)								
Continental Local S.D.	6902		1.00%					
Leipsic Local S.D.	6905		0.75%					
Miller City – New Cleveland Local S.D.	6906		1.25%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RIT A	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Pandora		1.50%					100%	1.50%
Pandora-Gilboa Local S.D.	6909		1.75%					
Parma		2.50%					100%	2.00%
Parma Heights		3.00%			X		100%	2.00%
Pataskala		1.00%			X	Associated with a Joint Economic Development District (JEDD).		
Southwest Licking Local S.D.	4510		0.75%					
Patterson		0.50%			X			
Riverdale Local S.D.	3305		1.00%					
Patterson Twp. (Darke Co.)								
Marion Local S.D.	5403		0.50%	X				
Minster Local S.D.	0601		1.00%					
Fort Loramie Local S.D.	7504		1.50%					
Versailles Exempted Village S.D.	1907		1.00%					
Paulding		1.10%						
Paulding Exempted Village S.D.	6302		1.00%					
Paulding Twp. (Paulding Co.)								
Paulding Exempted Village S.D.	6302		1.00%					
Wayne Trace Local S.D.	6303		1.25%					
Payne		1.00%			X			
Wayne Trace Local S.D.	6303		1.25%					
Pemberville		1.00%						
Eastwood Local S.D.	8702		1.00%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RIT A	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Peninsula		2.00%			X	Associated with a Joint Economic Development District (JEDD).	100%	2.00%
Pepper Pike		1.00%			X		50%	1.00%
Perry		2.00%			X	Associated with a Joint Economic Development District (JEDD).	100%	2.00%
Perry JEDD		1.00%			X			
Perry Twp. (Ashland Co.)								
Hillsdale Local S.D.	0302		1.25%	X				
Northwestern Local S.D.	8505		1.25%					
Perry Twp. (Brown Co.)								
Blanchester Local S.D.	1401		1.00%	X				
Clermont-Northeastern Local S.D.	1303		1.00%					
Perry Twp. (Fayette Co.)								
Greenfield Exempted Village S.D.	3603		1.25%	X				
Perry Twp. (Hocking Co.)								
Logan Elm Local S.D.	6502		1.00%	X				
Perry Twp. (Licking Co.)								
Licking Valley Local S.D.	4506		1.00%					
Perry Twp. (Montgomery Co.)								
New Lebanon Local S.D.	5708		1.25%					
Perry Twp. (Morrow Co.)								
Northmor Local S.D.	5904		1.00%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RIT A	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Perry Twp. (Putnam Co.)								
Continental Local S.D.	6902		1.00%					
Kalida Local S.D.	6904		1.00%					
Paulding Exempted Village S.D.	6302		0.75%					
Ottoville Local S.D.	6908		0.75%					
Perry Twp. (Richland Co.)								
Clear Fork Valley Local S.D.	7001		1.00%	X				
Northmor Local S.D.	5904		1.00%					
Perry Twp. (Shelby Co.)								
Fairlawn Local S.D.	7503		0.75%					
Perry Twp. (Wood Co.)								
Elmwood Local S.D.	8703		1.25%					
Lakota Local S.D.	7204		1.50%					
Perrysburg		1.50%					50%	0.75%
Perrysburg Exempted Village S.D.	8708		0.50%					
Perrysburg Twp.								
Eastwood Local S.D.	8702		1.00%	X				
Perrysburg Exempted Village S.D.	8708		0.50%					
Perrysville		1.00%					50%	0.50%
Loudonville-Perrysville Exm. Vill. S.D.	0303		1.25%					
Peru Twp. (Huron Co.)								
Monroeville Local S.D.	3902		1.50%	X				
Peru Twp. (Morrow Co.)								
Buckeye Valley Local S.D.	2102		1.00%					
Highland Local S.D.	5902		0.50%					
Phillipsburg		1.50%					100%	1.00%
Pickaway Twp. (Pickaway Co.)								
Logan Elm Local S.D.	6502		1.00%	X				
Pickerington (Fairfield Co.)		1.00%					50%	0.50%
Canal Winchester Local S.D.	2502		0.75%					
Pickerington Local S.D.	2307		1.00%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RIT A	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Pickerington (Franklin Co.)		1.00%					50%	0.50%
Pickerington Local S.D.	2307		1.00%					
Pike Twp. (Clark Co.)								
Northwestern Local S.D.	1204		1.00%	X				
Pike Twp. (Fulton Co.)								
Evergreen Local S.D.	2602		1.50%					
Pike-Delta-York Local S.D.	2605		1.00%					
Pike Twp. (Knox Co.)								
Clear Fork Valley Local S.D.	7001		1.00%	X				
Pike Twp. (Madison Co.)								
Fairbanks Local S.D.	8001		1.00%					
Piketon		1.00%			X			
Pioneer		1.00%					100%	1.00%
Piqua		2.00%			X		100%	2.00%
Piqua City S.D.	5507		1.25%					
Pitsburg		1.00%						
Franklin-Monroe Local S.D.	1903		0.75%					
Pitt Twp. (Wyandot Co.)								
Upper Sandusky Exempted Village S.D.	8803		1.25%					
Pittsfield Twp. (Lorain Co.)								
Oberlin City S.D.	4712		2.00%					
Wellington Exempted Village S.D.	4715		1.00%					
Plain City (Madison Co.)		1.50%						
Jonathan Alder Local S.D.	4902		1.25%	X				
Plain City (Union Co.)		1.50%						
Jonathan Alder Local S.D.	4902		1.25%	X				
Plain Twp. (Wayne Co.)								
Hillsdale Local S.D.	0302		1.25%	X				
Northwestern Local S.D.	8505		1.25%					
Triway Local S.D.	8509		1.00%	X				
Plain Twp. (Wood Co.)								
Bowling Green City S.D.	8701		0.50%					
Otsego Local S.D.	8707		1.00%					



**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RIT A	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Pleasant Hill		1.00%			X			
Newton Local S.D.	5506		1.75%					
Pleasant Plain								
Goshen Local S.D.	1305		1.00%					
Pleasant Twp. (Clark Co.)								
Northeastern Local S.D.	1203		1.00%	X				
Pleasant Twp. (Fairfield Co.)								
Fairfield Union Local S.D.	2304		2.00%					
Lancaster City S.D.	2305		1.50%	X				
Liberty Union-Thurston Local S.D.	2306		1.75%					
Pleasant Twp. (Franklin Co.)								
Madison Plains Local S.D.	4904		1.25%	X				
Pleasant Twp. (Hancock Co.)								
McComb Local S.D.	3206		1.50%					
Pleasant Twp. (Hardin Co.)								
Hardin Northern Local S.D.	3302		1.75%					
Kenton City S.D.	3303		1.00%					
Riverdale Local S.D.	3305		1.00%					
Pleasant Twp. (Henry Co.)								
Holgate Local S.D.	3501		1.50%					
Pleasant Twp. (Logan Co.)								
Riverside Local S.D.	4604		1.50%	X				
Pleasant Twp. (Madison Co.)								
Madison Plains Local S.D.	4904		1.25%	X				
Pleasant Twp. (Marion Co.)								
Pleasant Local S.D.	5103		1.00%	X				
Pleasant Twp. (Putnam Co.)								
Columbus Grove Local S.D.	6901		1.00%					
Ottawa-Glandorf Local S.D.	6907		1.50%					
Pandora-Gilboa Local S.D.	6909		1.75%					
Pleasant Twp. (Seneca Co.)								
Clyde-Green Springs Exempted Village S.D.	7201		1.50%	X				
Old Fort Local S.D.	7405		1.00%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RIT A	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Pleasant Twp. (Van Wert Co.)								
Crestview Local S.D.	8101		1.00%					
Van Wert City S.D.	8104		1.00%					
Pleasantville		1.00%			X			
Fairfield Union Local S.D.	2304		2.00%					
Plymouth (Huron Co.)		1.00%						
Plymouth Shiloh Local S.D.	7007		1.00%					
Willard City S.D.	3907		0.75%	X				
Plymouth (Richland Co.)		1.00%						
Plymouth Shiloh Local S. D.	7007		1.00%					
Plymouth Twp. (Richland Co.)								
Buckeye Central Local S.D.	1701		1.50%					
Plymouth Shiloh Local S.D.	7007		1.00%					
Shelby City S.D.	7008		1.00%					
Pomeroy		1.00%			X		100%	1.00%
Port Clinton		1.50%					100%	0.50%
Port Jefferson								
Sidney Central S.D.	7508		0.75%	X				
Port Washington		1.50%					100%	1.50%
Portage		1.00%			X			
Bowling Green City S.D.	8701		0.50%					
Portage Twp. (Hancock Co.)								
McComb Local S.D.	3206		1.50%					
Van Buren Local S.D.	3207		1.00%					
Portage Twp. (Wood Co.)								
Bowling Green City S.D.	8701		0.50%					
Elmwood Local S.D.	8703		1.25%					
Porter Twp. (Delaware Co.)								
Big Walnut Local S.D.	2101		0.75%					
Centerburg Local S.D.	4201		0.75%					
Highland Local S.D.	5902		0.50%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RIT A	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Portsmouth		2.50%					100%	1.25%
Potsdame								
Milton-Union Exempted Village S.D.	5505		1.25%	X				
Powell		2.00%			X		100%	2.00%
Powhatan Point		1.00%			X		100%	0.50%
Prairie Twp. JEDD		2.50%						
Prairie Twp. (Holmes Co.)								
Triway Local S.D.	8509		1.00%	X				
Prairie Twp.-Obetz JEDZ		2.50%						
Prospect								
Elgin Local S.D.	5101		0.75%	X				
Prospect Twp. (Marion Co.)								
Elgin Local S.D.	5101		0.75%	X				
River Valley Local S.D.	5105		1.00%	X				
Providence Twp. (Lucas Co.)								
Otsego Local S.D.	8707		1.00%					
Pulaski Twp. (Williams Co.)								
Bryan City S.D.	8601		1.00%					
Central Local S.D.	2002		1.25%					
Stryker Local S.D.	8607		1.50%					
Pusheta Twp. (Auglaize Co.)								
Botkins Local S.D.	7502		1.25%	X				
Wapakoneta City S.D.	0605		0.75%					

[Back to alpha list](#)

## Flat Rate Trad Mthd

### Municipalities beginning with Q

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Quincy		1.00%			X			
Riverside Local S.D	4604		1.50%	X				

[Back to alpha list](#)

## Ohio Local Withholding Tax

### Municipalities beginning with R

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Radnor Twp. (Delaware Co.)								
Buckeye Valley Local S.D.	2102		1.00%					
Range Twp.								
Madison Plains Local S.D.	4904		1.25%	X				
Ravenna		2.50%			X	Associated with a Joint Economic Development District (JEDD).	100%	2.50%
Ravenna-Rootstown JEDD		2.00%			X			
Rawson								
Cory-Rawson Local S.D.	3203		1.75%					
Reading		2.00%					100%	2.00%
Reading Twp. (Perry Co.)								
Fairfield Union Local S.D.	2304		2.00%					
Recovery Twp. (Mercer Co.)								
Coldwater Exempted Village S.D.	5402		0.50%					
Fort Recovery Local S.D.	5406		1.50%					
Reed Twp. (Seneca Co.)								
Bellevue City S.D.	3901		0.50%					
Seneca East Local S.D.	7406		1.00%					
Reily Township								
Talawanda City S.D.	0909		1.00%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Reminderville		1.50%			X	Associated with a Joint Economic Development District (JEDD).		
Reminderville/Twinsburg Township JEDD		1.50%			X			
Republic								
Seneca East Local S.D.	7406		1.00%					
Reynoldsburg (Fairfield Co.)		2.50%			X		100%	2.50%
Pickerington Local S.D.	2307		1.00%					
Reynoldsburg City S.D.	2509		0.50%					
Reynoldsburg (Franklin Co.)		2.50%			X		100%	2.50%
Reynoldsburg City S.D.	2509		0.50%					
Reynoldsburg (Licking Co.)		2.50%			X	Associated with a Joint Economic Development District (JEDD).	100%	2.50%
Reynoldsburg City S.D.	2509		0.50%					
Southwest Licking Local S.D.	4510		0.75%					
Rice Twp. (Sandusky Co.)								
Fremont City S.D.	7202		1.25%					
Richfield		2.00%					100%	2.00%
Richfield Twp. (Henry Co.)								
Bowling Green City S.D.	8701		0.50%					
Patrick Henry Local S.D.	3504		1.75%					
Richfield Twp. (Lucas Co.)								
Evergreen Local S.D.	2602		1.50%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Richland Twp. (Allen Co.)								
Bluffton Exempted Village S.D.	0203		0.50%					
Pandora-Gilboa Local S.D.	6909		1.75%					
Richland Twp. (Darke Co.)								
Ansonia Local S.D.	1901		1.75%					
Greenville City S.D.	1904		0.50%					
Versailles Exempted Village S.D.	1907		1.00%					
Richland Twp. (Defiance Co.)								
Ayersville Local S.D.	2001		1.00%					
Defiance City S.D.	2003		0.50%					
Richland Twp. (Fairfield Co.)								
Fairfield Union Local S.D.	2304		2.00%					
Richland Twp. (Holmes Co.)								
Danville Local S.D.	4202		1.50%					
Richland Twp. (Logan Co.)								
Upper Scioto Valley Local S.D.	3306		0.50%					
Richland Twp. (Marion Co.)								
Cardington-Lincoln Local S.D.	5901		0.75%	X				
Pleasant Local S.D.	5103		1.00%	X				
River Valley Local S.D.	5105		1.00%	X				
Richland Twp. (Wyandot Co.)								
Riverdale Local S.D.	3305		1.00%					
Richmond Heights		2.25%			X		100%	1.25%

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Richmond Twp. (Huron Co.)								
Buckeye Central Local S.D.	1701		1.50%					
Seneca East Local S.D.	7406		1.00%					
Willard City S.D.	3907		0.75%	X				
Richwood		1.00%			X			
North Union Local S.D.	8003		1.00%					
Ridge Twp. (Van Wert Co.)								
Van Wert City S.D.	8104		1.00%					
Ridge Twp. (Wyandot Co.)								
Carey Exempted Village S.D.	8801		1.00%					
Riverdale Local S.D.	3305		1.00%					
Vanlue Local S.D.	3208		1.00%					
Ridgefield Twp. (Huron Co.)								
Monroeville Local S.D.	3902		1.50%	X				
Norwalk City S.D.	3904		0.50%					
Ridgeville Twp. (Henry Co.)								
Pettisville Local S.D.	2604		1.00%					
Ridgeway (Hardin Co.)		0.50%			X			
Ridgemont Local S.D.	3304		1.75%					
Ridgeway (Logan Co.)		0.50%			X			
Ridgemont Local S.D.	3304		1.75%					
Riley Twp. (Putnam Co.)								
Pandora-Gilboa Local S.D.	6909		1.75%					
Riley Twp. (Sandusky Co.)								
Clyde-Green Springs Exempted Village S.D.	7201		1.50%	X				
Fremont City S.D.	7202		1.25%					
Rio Grande		1.50%			X		100%	1.50%
Ripley		1.00%			X		100%	1.00%
Ripley Twp. (Huron Co.)								
South Central Local S.D.	3905		1.25%					



**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Risingsun		1.00%			X			
Lakota Local S.D.	7204		1.50%					
Rittman (Medina Co.)		1.00%			X			
Cloverleaf Local S.D.	5204		1.00%	X				
Rittman (Wayne Co.)		1.00%			X			
Norwayne Local S.D.	8504		0.75%	X				
Riverside		2.50%					100%	2.50%
Fairborn City S.D.	2903		0.50%					
Rochester								
New London Local S.D.	3903		1.00%					
Wellington Exempted Village S.D.	4715		1.00%					
Rochester Twp. (Lorain Co.)								
New London Local S.D.	3903		1.00%					
Wellington Exempted Village S.D.	4715		1.00%					
Rock Creek		1.00%					100%	1.00%
Rockford		1.00%					50%	0.50%
Parkway Local S.D.	5405		1.00%					
Rocky River		2.00%			X		100%	1.50%
Roseville (Muskingum Co.)		1.00%				*Not collected by RITA, but calculates using RITA rules.		
Roseville (Perry Co.)		1.00%				*Not collected by RITA, but calculates using RITA rules.		

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Ross Twp. (Butler Co.)								
Ross Local S.D.	0908		1.25%	X				
Ross Twp. (Greene Co.)								
Cedar Cliff Local S.D.	2902		1.25%					
Greeneview Local S.D.	2904		1.00%					
Southeastern Local S.D.	1205		1.00%					
Rosburg								
Ansonia Local S.D.	1901		1.75%					
Rosford		2.25%			X		100%	2.25%
Perrysburg Exempted Village S.D.	8708		0.50%					
Roswell		1.00%					100%	1.00%
Roundhead Twp.								
Upper Scioto Valley S.D.	3306		0.50%					
Royalton Twp.								
Evergreen Local S.D.	2602		1.50%					
Ruggles Twp. (Ashland Co.)								
New London Local S.D.	3903		1.00%					
Rush Twp. (Champaign Co.)								
Triad Local S.D.	1103		1.50%					
Rush Twp. - Uhrichsville JEDD			2.00%		X			
Rush Creek Twp.								
Fairfield Union Local S.D.	2304		2.00%					
Rushcreek Twp. (Logan Co.)								
Ridgemont Local S.D.	3304		1.75%					
Rushville								
Fairfield Union Local S.D.	2304		2.00%					
Rushsylvania		1.00%						
Russells Point Village		1.00%						
Russia		1.50%					100%	1.50%
Russia Local S.D.	7507		0.75%					
Rutland		1.00%			X		75%	1.00%

[Back to alpha list](#)

*Vertex Payroll Tax Calculation Guide for the United States  
Ohio*

## Ohio Local Withholding Tax

**Municipalities beginning with S**

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Sabina		1.50%			X		50%	1.50%
Salem		1.25%			X		100%	1.25%
Salem Twp. (Auglaize Co.)								
Spencerville Local S.D.	0209		1.00%					
St Marys City S.D.	0604		1.00%	X				
Parkway Local S.D.	5405		1.00%					
Salem Twp. (Champaign Co.)								
West Liberty-Salem Local S.D.	1105		1.75%					
Salem Twp. (Columbiana Co.)								
United Local S.D.	1510		0.50%					
Salem Twp. (Shelby Co.)								
Anna Local S.D.	7501		1.50%					
Fairlawn Local S.D.	7503		0.75%					
Jackson Center Local S.D.	7506		1.50%	X				
Sidney Central S.D.	7508		0.75%	X				
Salem Twp. (Wyandot Co.)								
Riverdale Local S.D.	3305		1.00%					
Upper Sandusky Exempted Village S.D.	8803		1.25%					
Salineville		1.00%			X			

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Salt Creek Twp. (Hocking Co.)								
Logan Elm Local S.D.	6502		1.00%	X				
Salt Creek Twp. (Pickaway Co.)								
Logan Elm Local S.D.	6502		1.00%	X				
Salt Rock Twp.								
Ridgedale Local S.D.	5104		1.00%	X				
Sandusky		1.25%			X			
Sandusky Twp. (Crawford Co.)								
Buckeye Central Local S.D.	1701		1.50%					
Colonel Crawford Local S.D.	1703		1.25%					
Sandusky Twp. (Richland Co.)								
Crestline Exempted Village S.D.	1704		0.25%	X				
Sandusky Twp. (Sandusky Co.)								
Fremont City S.D.	7202		1.25%					
Sardinia		1.00%			X			
Saybrook Twp.								
Geneva City S.D.	0404		1.25%	X				
Scio		1.00%					100%	1.00%
Scioto Twp. (Delaware Co.)								
Buckeye Valley Local S.D.	2102		1.00%					
North Union Local S.D.	8003		1.00%					
Scioto Twp. (Pickaway Co.)								
Teays Valley Local S.D.	6503		1.50%	X				
Scioto Twp. (Ross Co.)								
Union-Scioto Local S.D.	7106		0.50%					
Scioto Twp. JEDD			2.00%		X			
Scipio Twp. (Seneca Co.)								
Seneca East Local S.D.	7406		1.00%					
Scott (Paulding Co.)								
Wayne Trace Local S.D.	6303		1.25%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Scott (Van Wert Co.)								
Wayne Trace Local S.D.	6303		1.25%					
Scott Twp. (Marion Co.)								
Ridgedale Local S.D.	5104		1.00%	X				
River Valley Local S.D.	5105		1.00%	X				
Scott Twp. (Sandusky Co.)								
Gibsonburg Exempted Village S.D.	7203		1.00%	X				
Lakota Local S.D.	7204		1.50%					
Sebring		2.00%			X		100%	2.00%
Sebring Local S.D.	5008		1.00%	X				
Seneca Twp. (Seneca Co.)								
Hopewell-Loudon Local S.D.	7403		0.50%	X				
Mohawk Local S.D.	8802		1.00%					
New Riegel Local S.D.	7404		1.50%					
Seven Hills		2.50%			X		100%	1.65%
Seville		1.00%						
Cloverleaf Local S.D.	5204		1.00%	X				
Shaker Heights		2.25%			X		50%	1.00%
Shaker Square JEDD		2.50%						
Shalersville Twp JEDD		2.00%			X			
Sharon Twp. (Richland Co.)								
Shelby City S.D.	7008		1.00%					
Sharon Twp JEDD (Franklin Co.)		2.50%			X			
Sharonville (Butler Co.)		1.50%					100%	1.50%
Sharonville (Hamilton Co.)		1.50%					100%	1.50%
Shawnee Hills		2.00%			X	Associated with a Joint Economic Development District (JEDD).	100%	1.75%
Sheffield		2.00%			X		100%	2.00%
Sheffield Lake		2.00%			X		50%	1.00%

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Shelby		1.75%					100%	0.75%
Shelby City S.D.	7008		1.00%					
Sherman Twp. (Huron Co.)								
Bellevue City S.D.	3901		0.50%					
Monroeville Local S.D.	3902		1.50%	X				
Seneca East Local S.D.	7406		1.00%					
Sherrodsville		1.00%					100%	1.00%
Sherwood		1.00%				*Not collected by RITA, but calculates using RITA rules.	100%	1.00%
Central Local S.D.	2002		1.25%					
Shiloh								
Plymouth Shiloh Local S.D.	7007		1.00%					
Shreve		1.00%					100%	0.50%
Triway Local S.D.	8509		1.00%	X				
Sidney		1.65%					100%	1.65%
Anna Local S.D.	7501		1.50%					
Fairlawn Local S.D.	7503		0.75%					
Hardin-Houston Local S.D.	7505		0.75%					
Sidney Central S.D.	7508		0.75%	X				
Silver Creek Twp. (Greene Co.)								
Greeneview Local S.D.	2904		1.00%					
Silver Lake		2.00%			X		100%	2.00%
Silverton		1.25%			X			
Smith Twp. (Mahoning Co.)								
Sebring Local S.D.	5008		1.00%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Smithville		1.50%			X		100%	1.50%
Green Local S.D.	8503		0.50%	X				
Solon		2.00%			X	Associated with a Joint Economic Development District (JEDD).	100%	2.00%
Somerford Twp. (Madison Co.)								
Jonathan Alder Local S.D.	4902		1.25%	X				
London City S.D.	4903		1.00%					
Mechanicsburg Exempted Village S.D.	1102		1.50%					
Somers Twp. (Preble Co.)								
Eaton City S.D.	6803		1.50%					
Preble-Shawnee Local S.D.	6804		1.75%					
Talawanda City S.D.	0909		1.00%					
Somerset		1.00%						
Somerville								
Talawanda City S.D.	0909		1.00%					
South Amherst		1.00%			X		100%	0.10%
South Bloomfield		1.00%			X			
Teays Valley Local S.D.	6503		1.50%	X				
South Bloomfield Township								
Highland Local S.D.	5902		0.50%					
South Charleston		1.25%			X		100%	1.25%
Southeastern Local S.D.	1205		1.00%					
South Euclid		2.00%			X			
South Lebanon		1.00%					100%	0.50%
South Russell		1.25%					75%	0.75%

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
South Solon		1.00%			X		100%	0.50%
Madison Plains Local S.D.	4904		1.25%	X				
South Vienna		1.00%			X			
Northeastern Local S.D.	1203		1.00%	X				
South Zanesville		1.50%					100%	1.50%
Southington Twp.								
James A Garfield L.S.D	6704		1.50%	X				
Sparta								
Highland Local S.D.	5902		0.50%					
Spencer Twp. (Allen Co.)								
Delphos City S.D.	0204		0.50%					
Spencerville Local S.D.	0209		1.00%					
Spencer Twp. (Lucas Co.)								
Evergreen Local S.D.	2602		1.50%					
Swanton Local S.D.	2606		0.75%					
Spencerville		1.50%			X		100%	1.50%
Spencerville Local S.D.	0209		1.00%					
Spencer-Whitehouse JEDZ		1.50%						
Springboro (Montgomery Co.)		1.50%					100%	1.00%
Springboro (Warren Co.)		1.50%					100%	1.00%
Springcreek Twp. (Miami Co.)								
Miami East Local S.D.	5504		1.75%	X				
Piqua City S.D.	5507		1.25%					
Springdale		2.00%					100%	2.00%
Springfield		2.40%				Associated with a Joint Economic Development District (JEDD).	50%	1.20%
Northeastern Local S.D.	1203		1.00%	X				
Northwestern Local S.D.	1204		1.00%	X				



**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Springfield-Akron JEDD		2.50%						
Springfield-Beckley JEDD		1.00%						
Springfield Township JEDZ I		1.50%			X			
Springfield Twp. (Mahoning Co.)								
Columbiana Exempted Village S.D.	1502		1.00%					
Springfield Local S.D.	5010		1.00%					
Springfield Twp. (Ross Co.)								
Zane Trace Local S.D.	7107		0.75%	X				
Springfield Twp. (Williams Co.)								
Stryker Local S.D.	8607		1.50%					
Spring Valley								
Xenia City S.D.	2906		0.50%					
Spring Valley Twp. (Greene Co.)								
Clinton Massie Local S.D.	1402		0.50%	X				
Xenia City S.D.	2906		0.50%					
St. Albans Twp. (Licking Co.)								
Granville Exempted Village S.D.	4501		0.75%					
Northridge Local S.D.	4509		0.50%	X				
Southwest Licking Local S.D.	4510		0.75%					
St. Bernard		2.10%					100%	2.10%
St. Clair Twp. (Butler Co.)								
New Miami Local S.D.	0907		1.00%					
Ross Local S.D.	0908		1.25%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
St. Clairsville		0.75%			X		50%	0.75%
St. Henry		1.00%					100%	1.00%
St. Joseph Twp. (Williams Co.)								
Edgerton Local S.D.	8602		1.00%					
St. Louisville		1.00%			X			
North Fork Local S.D.	4508		1.00%	X				
St. Marys		1.50%					100%	1.50%
St Marys City S.D.	0604		1.00%	X				
St. Marys Twp. (Auglaize Co.)								
New Bremen Local S.D.	0602		1.00%					
New Knoxville Local S.D.	0603		1.25%					
St Marys City S.D.	0604		1.00%	X				
St. Paris		1.00%			X			
Staunton Twp. (Miami Co.)								
Miami East Local S.D.	5504		1.75%	X				
Troy City S.D.	5509		1.50%	X				
Steubenville		2.00%			X		100%	2.00%
Stockport		1.00%			X			
Stokes Twp. (Logan Co.)								
Jackson Center Local S.D.	7506		1.50%	X				
Waynesfield-Goshen Local S.D.	0606		1.00%					
Stokes Twp. (Madison Co.)								
Madison Plains Local S.D.	4904		1.25%	X				
Stone Creek		1.00%			X		100%	1.00%
Stonelick Twp. (Clermont Co.)								
Clermont-Northeastern Local S.D.	1303		1.00%					
Stoutsville		1.00%			X			
Amanda-Clearcreek Local S.D.	2301		2.00%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Stow		2.00%					100%	2.00%
Strasburg		1.50%					100%	1.00%
Stratton		1.00%			X		100%	1.00%
Streetsboro		2.00%			X		100%	2.00%
Strongsville		2.00%			X		75%	2.00%
Struthers		2.00%					100%	2.00%
Stryker		1.50%					100%	1.00%
Stryker Local S.D.	8607		1.50%					
Sugar Creek Twp. (Putnam Co.)								
Columbus Grove Local S.D.	6901		1.00%					
Jennings Local S.D.	6903		0.75%					
Kalida Local S.D.	6904		1.00%					
Sugar Creek Twp. (Wayne Co.)								
Dalton Local S.D.	8502		0.75%					
Sugar Grove		0.75%			X		50%	0.75%
Berne Union Local S.D.	2302		2.00%	X				
Sugarcreek		1.50%			X		100%	1.50%
Sunbury		1.00%			X			
Big Walnut Local S.D.	2101		0.75%					
Superior Twp. (Williams Co.)								
Bryan City S.D.	8601		1.00%					
Edon Northwest Local S.D.	8603		1.00%	X				
Montpelier Exempted Village S.D.	8605		1.25%	X				
Swan Creek Twp. (Fulton Co.)								
Liberty Center Local S.D.	3502		1.75%					
Pike-Delta-York Local S.D.	2605		1.00%					
Swanton Local S.D.	2606		0.75%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Swanton (Fulton Co.)		1.50%			X		50%	1.00%
Swanton Local S.D.	2606		0.75%					
Swanton (Lucas Co.)		1.50%			X		50%	1.00%
Swanton Local S.D.	2606		0.75%					
Swanton Twp. (Lucas Co.)								
Swanton Local S.D.	2606		0.75%					
Sycamore		1.50%			X		50%	1.00%
Mohawk Local S.D.	8802		1.00%					
Sycamore Twp. (Wyandot Co.)								
Mohawk Local S.D.	8802		1.00%					
Sycamore Twp. Kenwood Central JEDZ		0.75%						
Sycamore Twp. Kenwood East JEDZ		0.75%						
Sycamore Twp. Kenwood NW JEDZ		0.75%						
Sycamore Twp. Kenwood SW JEDZ		0.75%						
Sylvania		1.50%					100%	1.50%
Sylvania Twp. (Lucas Co.)								
Evergreen Local S.D.	2602		1.50%					

[Back to alpha list](#)

## Ohio Local Withholding Tax

**Municipalities beginning with T**

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Tallmadge (Portage Co.)		2.25%			X	Associated with a Joint Economic Development District (JEDD).	100%	2.25%
Tallmadge (Summit Co.)		2.25%			X		100%	2.25%
Tarlton								
Logan Elm Local S.D.	6502		1.00%	X				
Taylor Creek Twp. (Hardin Co.)								
Kenton City S.D.	3303		1.00%					
Ridgemont Local S.D.	3304		1.75%					
Taylor Twp. (Union Co.)								
North Union Local S.D.	8003		1.00%					
Texas Twp. (Crawford Co.)								
Mohawk Local S.D.	8802		1.00%					
Thompson Twp. (Delaware Co.)								
Buckeye Valley Local S.D.	2102		1.00%					
Elgin Local S.D.	5101		0.75%	X				
North Union Local S.D.	8003		1.00%					
Thompson Twp. (Geauga Co.)								
Berkshire Local S.D.	2801		1.00%	X				
Thompson Twp. (Seneca Co.)								
Bellevue City S.D.	3901		0.50%					
Seneca East Local S.D.	7406		1.00%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Thorn Twp. (Perry Co.)								
Fairfield Union Local S.D.	2304		2.00%					
Thurston		1.00%			X			
Liberty Union-Thurston Local S.D.	2306		1.75%					
Tiffin		2.00%					100%	2.00%
Hopewell-Loudon Local S.D.	7403		0.50%	X				
Timberlake		2.00%			X			
Tipp City		1.50%					100%	1.50%
Bethel Local S.D.	5501		0.75%	X				
Tiro		1.00%			X			
Buckeye Central Local S.D.	1701		1.50%					
Tod Twp. (Crawford Co.)								
Upper Sandusky Exempted Village S.D.	8803		1.25%					
Toledo		2.50%				Associated with a Joint Economic Development District (JEDD).	100%	2.50%
Toledo Express Airport JEDD		1.50%						
Tontogany		1.00%			X		100%	1.00%
Otsego Local S.D.	8707		1.00%					
Toronto		2.00%			X		100%	2.00%
Townsend Twp. (Huron Co.)								
Western Reserve Local S.D.	3906		1.25%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Townsend Twp. (Sandusky Co.)								
Clyde-Green Springs Exempted Village S.D.	7201		1.50%	X				
Tremont City		1.00%			X			
Northwestern Local S.D.	1204		1.00%	X				
Trenton		1.50%					100%	1.50%
Madison Local S.D.	0905		0.50%					
Trenton Twp. (Delaware Co.)								
Big Walnut Local S.D.	2101		0.75%					
Northridge Local S.D.	4509		0.50%	X				
Trimble		1.00%			X			
Trotwood		2.75%					100%	2.75%
New Lebanon Local S.D.	5708		1.25%					
Troy		1.75%					100%	1.75%
Miami East Local S.D.	5504		1.75%	X				
Troy City S.D.	5509		1.50%	X				
Troy Twp. (Delaware Co.)								
Buckeye Valley Local S.D.	2102		1.00%					
Troy Twp. (Geauga Co.)								
Berkshire Local S.D.	2801		1.00%	X				
Troy Twp. (Morrow Co.)								
Northmor Local S.D.	5904		1.00%					
Troy Twp. (Wood Co.)								
Eastwood Local S.D.	8702		1.00%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Troy Twp.- Toledo JEDD		2.25%						
Trumbull Twp. (Ashtabula Co.)								
Geneva City S.D.	0404		1.25%	X				
Ledgemont Local S.D.	2805		1.00%	X				
Truro Twp. (Franklin Co.)								
Reynoldsburg City S.D.	2509		0.50%					
Tully Twp. (Marion Co.)								
Northmor Local S.D.	5904		1.00%					
River Valley Local S.D.	5105		1.00%	X				
Tully Twp. (Van Wert Co.)								
Crestview Local S.D.	8101		1.00%					
Turtle Creek Twp. (Shelby Co.)								
Anna Local S.D.	7501		1.50%					
Fort Loramie Local S.D.	7504		1.50%					
Hardin-Houston Local S.D.	7505		0.75%					
Tuscarawas		1.50%			X		100%	1.50%
Twin Twp. (Darke Co.)								
Arcanum-Butler Local S.D.	1902		1.50%					
Franklin Monroe Local S.D.	1903		0.75%					
Tri-County North Local S.D.	6806		1.00%	X				
Twin Twp. (Preble Co.)								
Eaton City S.D.	6803		1.50%					
Tri-County North Local S.D.	6806		1.00%	X				
Twin Valley Community Local S.D.	6805		1.50%					
Twinsburg		2.00%			X		100%	2.00%
Tymochtee Twp. (Wyandot Co.)								
Mohawk Local S.D.	8802		1.00%					
Upper Sandusky Exempted Village S.D.	8803		1.25%					

[Back to alpha list](#)



## Ohio Local Withholding Tax

### Municipalities beginning with U

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
UDF North Bend JEDD		1.00%				\$124,763.00 wage base		
Uhrichsville		2.00%			X	Associated with a Joint Economic Development District (JEDD).	100%	2.00%
Union (Miami Co.)		1.50%					100%	1.50%
Milton-Union Exempted Village S.D.	5505		1.25%	X				
Union (Montgomery Co.)		1.50%					100%	1.50%
Union City		1.00%						
Mississinawa Valley Local S.D.	1905		1.75%					
Union Twp. (Auglaize Co.)								
Wapakoneta City S.D.	0605		0.75%					
Waynesfield-Goshen Local S.D.	0606		1.00%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
UDF North Bend JEDD		1.00%				\$124,763.00 wage base		
Union Twp. (Champaign Co.)								
Mechanicsburg Exempted Village S.D.	1102		1.50%					
Northeastern Local S.D.	1203		1.00%	X				
Triad Local S.D.	1103		1.50%					
West Liberty-Salem Local S.D.	1105		1.75%					
Union Twp. (Clermont Co.)								
Clermont-Northeastern Local S.D.	1303		1.00%					
Unity Twp. (Columbiana Co.)								
East Palestine City S.D.	1505		0.50%	X				
Union Twp. (Fayette Co.)								
Washington Court House City S.D.	2402		1.00%	X				
Union Twp. (Hancock Co.)								
Cory-Rawson Local S.D.	3203		1.75%					
Union Twp. (Highland Co.)								
Hillsboro City S.D.	3604		1.00%					
Union Twp. (Knox Co.)								
Danville Local S.D.	4202		1.50%					
Union Twp. (Licking Co.)								
Granville Exempted Village S.D.	4501		0.75%					
Southwest Licking Local S.D.	4510		0.75%					
Union Twp. (Logan Co.)								
Riverside Local S.D.	4604		1.50%	X				
West Liberty-Salem Local S.D.	1105		1.75%					
Union Twp. (Madison Co.)								
London City S.D.	4903		1.00%					
Madison Plains Local S.D.	4904		1.25%	X				
Union Twp. (Mercer Co.)								
Parkway Local S.D.	5405		1.00%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
UDF North Bend JEDD		1.00%				\$124,763.00 wage base		
Union Twp. (Miami Co.)								
Milton-Union Exempted Village S.D.	5505		1.25%	X				
Newton Local S.D.	5506		1.75%					
Troy City S.D.	5509		1.50%	X				
Union Twp. (Putnam Co.)								
Columbus Grove Local S.D.	6901		1.00%					
Kalida Local S.D.	6904		1.00%					
Ottawa-Glandorf S.D.	6907		1.50%					
Union Twp. (Ross Co.)								
Union Scioto Local S.D.	7106		0.50%					
Union Twp. (Union Co.)								
Fairbanks Local S.D.	8001		1.00%					
Union Twp. (Van Wert Co.)								
Crestview Local S.D.	8101		1.00%					
Union Twp.-Milford JEDD		1.00%			X			
Union Twp.-Milford JEDD II		1.00%			X			
Union Twp.-Milford JEDD III		1.00%			X			
Union Twp.-Milford JEDD IV		1.00%			X			
Union Twp.-Milford JEDD V		1.00%			X			
Union Twp.-Milford JEDD VI		1.00%			X			
Union Twp.-Milford JEDD VII		1.00%			X			
Unionville Center								
Fairbanks Local S.D.	8001		1.00%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
UDF North Bend JEDD		1.00%				\$124,763.00 wage base		
Uniopolis								
Wapakoneta City S.D.	0605		0.75%					
Unity Twp. (Columbiana Co.)								
Crestview Local S.D.	1503		1.00%					
University Heights		2.50%			X		100%	1.00%
Upper Arlington		2.50%			X		100%	2.50%
Upper Sandusky		1.00%						
Upper Sandusky Exempted Village S.D.	8803		1.25%					
Urbana		1.40%			X		100%	1.00%
West Liberty-Salem Local S.D.	1105		1.75%					
Urbana Twp. (Champaign Co.)								
Northwestern Local S.D.	1204		1.00%	X				
Urbancrest		2.00%			X		100%	2.00%
Utica (Knox Co.)		1.75%			X		100%	0.50%
North Fork Local S.D.	4508		1.00%	X				
Utica (Licking Co.)		1.75%			X		100%	0.50%
North Fork Local S.D.	4508		1.00%	X				

[Back to alpha list](#)

## Ohio Local Withholding Tax

**Municipalities beginning with V**

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Valley Hi		1.00%					100%	1.00%
Valley View		2.00%			X		100%	2.00%
Valley View JEDD		1.50%						
Vandalia		2.00%				Associated with a Joint Economic Development District (JEDD).	100%	2.00%
Vanlue		1.00%						
Vanlue Local S.D.	3208		1.00%					
Van Buren								
Van Buren Local S.D.	3207		1.00%					
Van Buren Twp. (Darke Co.)								
Arcanum-Butler Local S.D.	1902		1.50%					
Franklin Monroe Local S.D.	1903		0.75%					
Greenville City S.D.	1904		0.50%					
Van Buren Twp. (Hancock Co.)								
Arlington Local S.D.	3202		1.75%					
Cory-Rawson Local S.D.	3203		1.75%					
Hardin Northern Local S.D.	3302		1.75%					
Van Buren Twp. (Putnam Co.)								
Leipsic Local S.D.	6905		0.75%					
Pandora-Gilboa Local S.D.	6909		1.75%					
Patrick Henry Local S.D.	3504		1.75%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Van Buren Twp. (Shelby Co.)								
Anna Local S.D.	7501		1.50%					
Botkins Local S.D.	7502		1.25%	X				
New Bremen Local S.D.	0602		1.00%					
New Knoxville Local S.D.	0603		1.25%					
Van Wert		1.72%					25%	1.72%
Van Wert City S.D.	8104		1.00%					
Venedocia								
Spencerville Local S.D.	0209		1.00%					
Venice Twp. (Seneca Co.)								
Buckeye Central Local S.D.	1701		1.50%					
Seneca East Local S.D.	7406		1.00%					
Vermilion (Erie Co.)		1.50%			X		100%	0.50%
Vermilion (Lorain Co.)		1.50%			X		100%	0.50%
Vermillion Twp. (Ashland Co.)								
Hillsdale Local S.D.	0302		1.25%	X				
Verona								
Tri-County North Local S.D.	6806		1.00%	X				
Vernon Twp. (Clinton Co.)								
Clinton Massie Local S.D.	1402		0.50%	X				
Vernon Twp. (Crawford Co.)								
Buckeye Central Local S.D.	1701		1.50%					
Colonel Crawford Local S.D.	1703		1.25%					
Crestline Exempted Village S.D.	1704		0.25%	X				
Versailles		1.50%					100%	1.50%
Versailles Exempted Village S.D.	1907		1.00%					
Violet Twp. (Fairfield Co.)								
Bloom-Carroll Local S.D.	2303		1.25%					
Canal Winchester Local S.D.	2502		0.75%					
Liberty Union-Thurston Local S.D.	2306		1.75%					
Pickerington Local S.D.	2307		1.00%					
Violet Twp-Canal JEDD			2.00%		X			

[Back to alpha list](#)

## Ohio Local Withholding Tax

**Municipalities beginning with W**

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Wabash Twp. (Darke Co.)								
Ansonia Local S.D.	1901		1.75%					
Marion Local S.D.	5403		0.50%	X				
Versailles Exempted Village S.D.	1907		1.00%					
Wadsworth		1.40%			X		100%	1.00%
Wakeman		1.00%			X			
Western Reserve Local S.D.	3906		1.25%					
Wakeman Twp. (Huron Co.)								
Western Reserve Local S.D.	3906		1.25%					
Walbridge		1.50%					100%	1.00%
Waldo								
River Valley Local S.D.	5105		1.00%	X				
Waldo Twp. (Marion Co.)								
Buckeye Valley Local S.D.	2102		1.00%					
River Valley Local S.D.	5105		1.00%	X				
Walnut Twp. (Fairfield Co.)								
Fairfield Union Local S.D.	2304		2.00%					
Liberty Union-Thurston Local S.D.	2306		1.75%					
Walnut Township Local S.D.	2308		1.75%	X				
Walnut Twp. (Pickaway Co.)								
Teays Valley Local S.D.	6503		1.50%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Walton Hills		2.50%			X	Associated with a Joint Economic Development District (JEDD).	100%	2.50%
Walton Hls-Sagamore Hls JEDD		2.50%						
Wapakoneta		1.50%					100%	1.50%
Wapakoneta City S.D.	0605		0.75%					
Warren		2.50%					100%	2.50%
Warrensville Heights		2.60%			X	Associated with a Joint Economic Development District (JEDD).	100%	1.30%
Warrensville Hts Clev JEDZ		2.60%			X			
Warsaw		1.00%			X			
Washington Court House		1.95%				Associated with a Joint Economic Development District (JEDD).	50%	0.98%
Washington Court House City S.D.	2402		1.00%	X				
Washington Twp. (Auglaize Co.)								
New Knoxville Local S.D.	0603		1.25%					
St Marys City S.D.	0604		1.00%	X				
Wapakoneta City S.D.	0605		0.75%					
Washington Twp. (Clinton Co.)								
Blanchester Local S.D.	1401		1.00%	X				
Washington Twp. (Darke Co.)								
Greenville City S.D.	1904		0.50%					
Mississinawa Valley Local S.D.	1905		1.75%					
Tri Village Local S.D.	1906		1.50%					
Washington Twp. (Defiance Co.)								
Central Local S.D.	2002		1.25%					



**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Washington Twp. (Franklin Co.)								
Jonathan Alder Local S.D.	4902		1.25%	X				
Washington Twp. (Hancock Co.)								
Arcadia Local S.D.	3201		1.00%					
Washington Twp. (Hardin Co.)								
Hardin Northern Local S.D.	3302		1.75%					
Washington Twp. (Henry Co.)								
Liberty Center Local S.D.	3502		1.75%					
Otsego Local S.D.	8707		1.00%					
Washington Twp. (Highland Co.)								
Hillsboro City S.D.	3604		1.00%					
Washington Twp. (Holmes Co.)								
Loudonville-Perrysville Exempted Village S.D.	0303		1.25%					
Washington Twp. (Licking Co.)								
Northridge Local S.D.	4509		0.50%	X				
North Fork Local S.D.	4508		1.00%	X				
Washington Twp. (Mercer Co.)								
Celina City S.D.	5401		1.00%	X				
Coldwater Exempted Village S.D.	5402		0.50%					
Fort Recovery Local S.D.	5406		1.50%					
Washington Twp. (Miami Co.)								
Covington Exempted Village S.D.	5503		2.00%					
Piqua City S.D.	5507		1.25%					
Troy City S.D.	5509		1.50%	X				
Washington Twp. (Morrow Co.)								
Northmor Local S.D.	5904		1.00%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Washington Twp. (Paulding Co.)								
Ottoville Local S.D.	6908		0.75%					
Paulding Exempted Village S.D.	6302		1.00%					
Wayne Trace Local S.D.	6303		1.25%					
Washington Twp. (Pickaway Co.)								
Circleville City S.D.	6501		0.75%	X				
Logan Elm Local S.D.	6502		1.00%	X				
Washington Twp. (Preble Co.)								
Eaton City S.D.	6803		1.50%					
National Trail Local S.D.	6802		1.75%					
Washington Twp. (Richland Co.)								
Clear Fork Valley Local S.D.	7001		1.00%	X				
Washington Twp. (Sandusky Co.)								
Fremont City S.D.	7202		1.25%					
Gibsonburg Exempted Village S.D.	7203		1.00%	X				
Washington Twp. (Shelby Co.)								
Hardin-Houston Local S.D.	7505		0.75%					
Sidney Central S.D.	7508		0.75%	X				
Washington Twp. (Union Co.)								
Washington Twp. (Union Co.)								
Washington Twp. (Van Wert Co.)								
Delphos City S.D.	0204		0.50%					
Washington Twp. (Warren Co.)								
Clinton Massie Local S.D.	1402		0.50%	X				
Washington Twp. (Wood Co.)								
Ostego Local S.D.	8707		1.00%					
Washingtonville (Columbiana County)		1.00%			X			

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Washingtonville (Mahoning County)		1.00%			X			
Waterloo Twp.								
Athens City S.D.	0502		1.00%	X				
Alexander Local S.D.	0501		1.00%	X				
Waterville		2.00%			X		100%	1.50%
Wauseon		1.50%					100%	1.50%
Wauseon Local S.D.	2607		1.75%					
Waverly		1.00%					100%	1.00%
Wayne		0.75%						
Elmwood Local S.D.	8703		1.25%					
Wayne Lakes		1.00%			X			
Greenville City S.D.	1904		0.50%					
Wayne Twp. (Auglaize Co.)								
Waynesfield-Goshen Local S.D.	0606		1.00%					
Upper Scioto Valley Local S.D.	3306		0.50%					
Wayne Twp. (Butler Co.)								
Preble-Shawnee Local S.D.	6804		1.75%					
Wayne Twp. (Champaign Co.)								
Triad Local S.D.	1103		1.50%					
West Liberty-Salem Local S.D.	1105		1.75%					
Wayne Twp. (Clermont Co.)								
Blanchester Local S.D.	1401		1.00%	X				
Clermont-Northeastern Local S.D.	1303		1.00%					
Goshen Local S.D.	1305		1.00%					
Wayne Twp. (Darke Co.)								
Bradford Exempted Village S.D.	5502		1.75%					
Greenville City S.D.	1904		0.50%					
Russia Local S.D.	7507		0.75%					
Versailles Exempted Village S.D.	1907		1.00%					
Wayne Twp. (Pickaway Co.)								
Circleville City S.D.	6501		0.75%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Wayne Twp. (Warren Co.)								
Clinton Massie Local S.D.	1402		0.50%	X				
Xenia City S.D.	2906		0.50%					
Wayne Twp. (Wayne Co.)								
Green Local S.D.	8503		0.50%	X				
Norwayne Local S.D.	8504		0.75%	X				
Triway Local S.D.	8509		1.00%	X				
Waynesfield		1.00%					100%	1.00%
Waynesfield-Goshen Local S.D.	0606		1.00%					
Waynesville		0.75%			X			
Webster Twp. (Wood Co.)								
Bowling Green City S.D.	8701		0.50%					
Eastwood Local S.D.	8702		1.00%	X				
Wellington		1.75%			X		100%	1.75%
Wellington Exempted Village S.D.	4715		1.00%					
Wellington Twp. (Lorain Co.)								
Wellington Exempted Village S.D.	4715		1.00%					
Wellston		1.00%			X		100%	1.00%
Wellsville		1.50%			X		50%	1.50%
West Alexandria		1.00%			X		100%	0.50%
Twin Valley Local S.D.	6805		1.50%					
West Carrollton		2.25%					100%	2.25%
West Chester JEDD		1.00%						
West Elkton		1.00%			X		100%	1.00%
Preble-Shawnee Local S.D.	6804		1.75%					
West Jefferson		1.00%						
Jefferson Local S.D.	4901		1.00%	X				
London City S.D.	4903		1.00%					
West Lafayette		1.50%			X		100%	0.75%
West Leipsic								
Leipsic Local S.D.	6905		0.75%					
West Liberty		1.00%			X		100%	0.50%
West Liberty-Salem Local S.D.	1105		1.75%					

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
West Manchester								
National Trail Local S.D.	6802		1.75%					
West Mansfield		1.00%			X			
West Millgrove								
Elmwood Local S.D.	8703		1.25%					
West Milton		1.50%						
Milton-Union Exempted Village S.D.	5505		1.25%					
West Rushville								
Fairfield Union Local S.D.	2304		2.00%					
West Salem		1.00%			X			
Northwestern Local S.D.	8505		1.25%					
West Twp. (Columbiana Co.)								
United Local S.D.	1510		0.50%					
West Union		1.00%					100%	1.00%
West Unity		1.50%			X		100%	1.50%
Millcreek West Unity Local S.D.	8604		1.00%					
Western Ridge JEDD		1.00%				\$140,616.00 wage base		
Westerville (Delaware Co.)		2.00%					100%	2.00%
Westerville (Franklin Co.)		2.00%				Associated with a Joint Economic Development District (JEDD).	100%	2.00%
Westfield Center		1.00%					100%	1.00%
Cloverleaf Local S.D.	5204		1.00%	X				
Westfield Twp. (Medina Co.)								
Cloverleaf Local S.D.	5204		1.00%	X				
Norwayne Local S.D.	8504		0.75%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Westfield Twp. (Morrow Co.)								
Buckeye Valley Local S.D.	2102		1.00%					
Cardington-Lincoln Local S.D.	5901		0.75%	X				
River Valley Local S.D.	5105		1.00%	X				
Westlake		1.50%			X		100%	1.50%
Weston		1.00%			X			
Ostego Local S.D.	8707		1.00%					
Weston Twp. (Wood Co.)								
Otsego Local S.D.	8707		1.00%					
Wharton								
Riverdale Local S.D.	3305		1.00%					
Whetstone Twp.								
Colonel Crawford Local S.D.	1703		1.25%					
Whitehall		2.50%				Associated with a Joint Economic Development District (JEDD).	100%	2.50%
Whitehouse		1.50%			X	Associated with a Joint Economic Development Zone (JEDZ).	100%	0.75%
Whiteoak Twp. (Highland Co.)								
Hillsboro City S.D.	3604		1.00%					
Whitewater Twp.								
Southwest Local S.D.	3118		0.75%	X				
Wickliffe		2.00%			X		100%	2.00%
Willard		1.75%					100%	1.75%
Willard City S.D.	3907		0.75%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Williamsburg		1.00%			X	Associated with a Joint Economic Development District (JEDD).	100%	1.00%
Williamsburg JEDD		1.00%			X			
Williamsport		0.50%			X			
Willoughby		2.00%			X		100%	2.00%
Willoughby Hills		2.00%			X		100%	1.50%
Willowick		2.00%			X		88%	2.00%
Willshire		1.00%			X			
Parkway Local S.D.	5405		1.00%					
Willshire Twp. (Van Wert Co.)								
Crestview Local S.D.	8101		1.00%					
Parkway Local S.D.	5405		1.00%					
Wilmington		1.50%					100%	1.50%
Wilmot		1.75%					100%	1.75%
Wilson Twp. (Clinton Co.)								
Greeneview Local S.D.	2904		1.00%					
Windham		1.50%			X		100%	1.50%
Wintersville		1.00%			X		100%	1.00%
Woodlawn		2.30%			X		100%	2.30%
Woodmere		2.50%			X		100%	2.50%
Woodsfield		1.00%			X		100%	1.00%
Woodstock		1.00%			X			
Triad Local S.D.	1103		1.50%					
Woodville Twp. (Sandusky Co.)								
Gibsonburg Exempted Village S.D.	7203		1.00%	X				
Wooster		1.50%					100%	1.50%
Triway Local S.D.	8509		1.00%	X				
Wooster Twp. (Wayne Co.)								
Northwestern Local S.D.	8505		1.25%					
Triway Local S.D.	8509		1.00%	X				

**Vertex Payroll Tax Calculation Guide for the United States  
Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Worthington		2.50%			X	Associated with a Joint Economic Development District (JEDD).	100%	2.50%
Worthington Twp. (Richland Co.)								
Clear Fork Valley Local S.D.	7001		1.00%	X				
Wren								
Crestview Local S.D.	8101		1.00%					
Wyoming		1.00%						
Wyoming City S.D.	3122		1.25%					

[Back to alpha list](#)



## Ohio Local Withholding Tax

**Municipalities beginning with X**

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Xenia		2.25%			X	Associated with a Joint Economic Development District (JEDD).	100%	1.50%
Xenia JEDD 01		2.25%			X			
Xenia City S.D.	2906		0.50%					
Xenia Twp. (Greene Co.)								
Cedar Cliff Local S.D.	2902		1.25%					
Xenia City S.D.	2906		0.50%					
Yellow Springs Exempted Village S.D.	2907		2.00%					

[Back to alpha list](#)

## Ohio Local Withholding Tax

**Municipalities beginning with Y**

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Yellow Springs		1.50%			X		50%	1.50%
Yellow Springs Exempted Village S.D.	2907		2.00%					
York Twp. (Darke Co.)								
Ansonia Local S.D.	1901		1.75%					
Versailles Exempted Village S.D.	1907		1.00%					
York Twp. (Fulton Co.)								
Pike-Delta-York Local S.D.	2605		1.00%					
Wauseon Local S.D.	2607		1.75%					
York Twp. (Sandusky Co.)								
Bellevue City S.D.	3901		0.50%					
Clyde-Green Springs Exempted Village S.D.	7201		1.50%	X				
York Twp. (Union Co.)								
North Unon Local S.D.	8003		1.00%					
Yorkshire		1.00%						
Versailles Exempted Village S.D.	1907		1.00%					
Youngstown (Mahoning Co.)		2.75%			X	Associated with a Joint Economic Development District (JEDD).	100%	2.75%

**Vertex Payroll Tax Calculation Guide for the United States**  
**Ohio**

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		Muni	SD Res				Credit %	Credit Limit
School District								
Youngstown (Trumbull Co.)		2.75%			X		100%	2.75%
Youngstown Girard JEDZ		2.75%			X			

[Back to alpha list](#)

## Ohio Local Withholding Tax

**Municipalities beginning with Z**

**Flat Rate Ernd Method** Taxes are calculated using the Flat Rate Earned Income Method.

**JEDD/JEDZ** Joint Economic Development Districts and Zones are a work tax only unless otherwise noted.

**RITA** City taxes are collected by the Regional Income Tax Agency.

**Reciprocity** The credit percentages and the credit limits allowed when calculating taxes on the wages that are earned outside the resident municipality.

Ohio Local Withholding Tax Rate and Reciprocity Table								
Jurisdiction	SD Code	Earned Inc Tax		Flat Rate Ernd Mthd	RITA	Notes	Reciprocity	
Municipality		School District	Muni				SD Res	Credit %
Zane Twp. (Logan Co.)								
Triad Local S.D.	1103		1.50%					
Zanesville			1.90%			Associated with a Joint Economic Development District (JEDD).	100%	1.90%
Zanesville JEDD			1.90%					

[Back to alpha list](#)

# **Oklahoma Table of Contents**

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	7
State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	9
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	10
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	11
State Withholding Tax Rate Tables	12
State Unemployment Insurance (SUI) Summary	13
State Disability Insurance (SDI) Summary	16
Local Withholding Tax Summary	17

## State Withholding Tax Summary

Oklahoma State Withholding Tax Summary		
<b>Basis of tax</b>	Federal taxable income	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	<ul style="list-style-type: none"> <li>• Concurrent Aggregation</li> <li>• Flat Rate Combined (default)</li> </ul>
	Supplemental Only	<ul style="list-style-type: none"> <li>• Previous Aggregation</li> <li>• Flat Rate (default)</li> </ul>
<b>Reciprocity</b>	Oklahoma allows a credit for taxes paid elsewhere. For Oklahoma residents working in other states, withhold for Oklahoma the amount by which the Oklahoma tax exceeds the tax of the state of employment.	
<b>Jurisdiction Interaction Treatment</b>	Credit the resident state by the amount of work tax withheld. Always accumulate wages. <i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 2.</i>	
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>• Single</li> <li>• Married</li> </ul>	
<b>Allowance Amounts</b>	per allowance	1,000.00

**Vertex Payroll Tax Calculation Guide for the United States  
Oklahoma**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Oklahoma**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
		Reported Tips	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315



*Vertex Payroll Tax Calculation Guide for the United States  
Oklahoma*

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

<b>Oklahoma State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the withholding allowance.  1,000.00 per exemption	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 4,000.00 \\ \hline 48,000.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table.  Married: Line 8	Annual state tax	$\begin{array}{r} 48,000.00 \\ - \quad 27,100.00 \\ \hline 20,900.00 \\ \times \quad 0.0475 \\ \hline 992.75 \\ + \quad 307.00 \\ \hline 1,299.75 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 1,299.75 \\ / \quad 52 \\ \hline 25.00 \end{array}$
<b>5</b>	Round the withholding tax to the nearest dollar.	Rounded state withholding tax for the pay period	25.00

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

<b>Oklahoma State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the withholding exemption.  1,000.00 per exemption	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 4,000.00 \\ \hline 308,000.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  Married: Line 8	Annual state tax	$\begin{array}{r} 308,000.00 \\ - \quad 27,100.00 \\ \hline 280,900.00 \\ \times \quad 0.0475 \\ \hline 13,342.75 \\ + \quad 307.00 \\ \hline 13,649.75 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 13,649.75 \\ / \quad 52 \\ \hline 262.50 \end{array}$
<b>6</b>	Round the state tax to the nearest dollar.	Rounded state tax for the pay period	262.00

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

Oklahoma State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the withholding allowance.  1,000.00 per exemption	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 4,000.00 \\ \hline 48,000.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table.  Married: Line 8	Annual state tax	$\begin{array}{r} 48,000.00 \\ - \quad 27,100.00 \\ \hline 20,900.00 \\ \times \quad 0.0475 \\ \hline 992.75 \\ + \quad 307.00 \\ \hline 1,299.75 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 1,299.75 \\ / \quad 52 \\ \hline 25.00 \end{array}$
<b>5</b>	Round the withheld amount to the nearest dollar.	Rounded state withholding tax on regular pay	25.00

**Vertex Payroll Tax Calculation Guide for the United States  
Oklahoma**

<b>Oklahoma State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>Supplemental Wages</b>			
<b>6</b>	Multiply supplemental wages by the state supplemental tax rate of 4.75%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0475 \\ \hline 237.50 \end{array}$
<b>7</b>	Round the withheld amount to the nearest dollar.	Rounded state tax on supplemental pay for the pay period	238.00
<b>8</b>	Add the tax on regular wages and the tax on supplemental wages.	Total state tax for the pay period	$\begin{array}{r} 25.00 \\ + \quad 238.00 \\ \hline 263.00 \end{array}$

## State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

<b>Oklahoma Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the withholding exemption.  1,000.00 per exemption	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - 4,000.00 \\ \hline 308,000.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  Married: Line 8	Annual state tax	$\begin{array}{r} 308,000.00 \\ - 27,100.00 \\ \hline 280,900.00 \\ \times 0.0475 \\ \hline 13,342.75 \\ + 307.00 \\ \hline 13,649.75 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	Preliminary state tax for the pay period	$\begin{array}{r} 13,649.75 \\ / 52 \\ \hline 262.50 \end{array}$
<b>6</b>	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 262.50 \\ - 25.00 \\ \hline 237.50 \end{array}$
<b>7</b>	Round the state tax to the nearest dollar.	Rounded state tax for the pay period	237.00

## State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example

<b>Oklahoma State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 4.75%.	State tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 4.75\% \\ \hline 237.50 \end{array}$
<b>2</b>	Round the state tax for the pay period to the nearest dollar.	Rounded state tax for the pay period	238.00

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married with four allowances.

<b>Oklahoma Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>			
Step	Action	Result	Example
1	Add current gross wages to period-to-date gross wages.	Total gross wages	450.00 +      500.00 <hr style="width: 50px; margin-left: 0;"/> 950.00
2	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	950.00 x            52 <hr style="width: 50px; margin-left: 0;"/> 49,400.00
3	Subtract the withholding allowance.  1,000.00 per exemption	Annual taxable wages	49,400.00 -      4,000.00 <hr style="width: 50px; margin-left: 0;"/> 45,400.00
4	Compute the annual state tax using the tax rate table.  Married: Line 8	Annual state tax	45,400.00 -      27,100.00 <hr style="width: 50px; margin-left: 0;"/> 18,300.00 x            0.0475 <hr style="width: 50px; margin-left: 0;"/> 869.25 +            307.00 <hr style="width: 50px; margin-left: 0;"/> 1,176.25
5	Divide the annual state tax by the annual number of pay periods.	Total amount of state withholding tax for the multiple pays within the pay period	1,176.25 /            52 <hr style="width: 50px; margin-left: 0;"/> 22.62
6	Round the state tax to the nearest dollar.	Total amount of rounded state tax for the multiple pays within the pay period	23.00
7	Subtract the period-to-date tax amount.	State withholding tax for the additional pay within the pay period	23.00 -            1.00 <hr style="width: 50px; margin-left: 0;"/> 22.00

*Vertex Payroll Tax Calculation Guide for the United States  
Oklahoma*

**State Withholding Tax Rate Tables**

<b>Single</b>					
<b>Line</b>	<b>If taxable wages are</b>		<b>Tax is</b>		<b>Of the excess over</b>
			<b>Amount</b>	<b>+ %</b>	
<b>1</b>	Not over	6,350.00		0.00%	
<b>2</b>		7,350.00		0.25%	6,350.00
<b>3</b>		8,850.00	2.50	0.75%	7,350.00
<b>4</b>		10,100.00	13.75	1.75%	8,850.00
<b>5</b>		11,250.00	35.63	2.75%	10,100.00
<b>6</b>		13,550.00	67.25	3.75%	11,250.00
<b>7</b>	Over	13,550.00	153.50	4.75%	13,550.00

<b>Married</b>					
<b>Line</b>	<b>If taxable wages are</b>		<b>Tax is</b>		<b>Of the excess over</b>
			<b>Amount</b>	<b>+ %</b>	
<b>1</b>	Not over	12,700.00		0.00%	
<b>2</b>		14,700.00		0.25%	12,700.00
<b>3</b>		17,700.00	5.00	0.75%	14,700.00
<b>4</b>		20,200.00	27.50	1.75%	17,700.00
<b>5</b>		22,500.00	71.25	2.75%	20,200.00
<b>6</b>		27,100.00	134.50	3.75%	22,500.00
<b>7</b>	Over	27,100.00	307.00	4.75%	27,100.00



## State Unemployment Insurance (SUI) Summary

Oklahoma State Unemployment Insurance (SUI) Summary			
<b>Wage Base</b>	27,000.00		
<b>Rates</b>	<b>Minimum employer</b>	0.30%	<b>Maximum employer</b> 9.20%
	<b>New employer</b>	1.50%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>	
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	

**Vertex Payroll Tax Calculation Guide for the United States  
Oklahoma**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Oklahoma**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Exempt
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>4</sup>
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Exempt
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Exempt

1. Exempt up to a limit of \$5,250

2. Exempt up to a limit of \$315

3. This plan is referring to nonqualified stock options.

4. Exempt up to a monthly limit of \$315

## **State Disability Insurance (SDI) Summary**

<b>Oklahoma State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>Oklahoma Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

# Oregon Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	8
State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	10
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	12
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	13
State Withholding Tax Rate Tables	15
State Withholding Tax Phase Out Tables	16
State Unemployment Insurance (SUI) Summary	17
State Unemployment Tax Special Payroll Tax Offset Summary	20
State Paid Family Leave Summary	21
State Workers' Compensation Tax Summary	22
State Disability Insurance (SDI) Summary	23
Statewide Transit Tax Summary	24
Statewide Transit Tax Withholding Calculation Example	25
Employer Miscellaneous Tax Oregon Lane County Mass Transit District (LTD) Summary	26
Employer Miscellaneous Tax Oregon Tri-County Metropolitan Transportation District (Tri-Met) Summary	29
Employer Miscellaneous Tax Employer City Tax Transit Districts Summary	32
Employer Miscellaneous Tax Transportation Districts Summary	33
Employer and Employee Local Tax Eugene Community Safety Payroll Tax Summary	35
Employee Local Tax Metro Supportive Housing Services Income Tax Summary	38
Metro Supportive Housing Services Regular Wages Only Annualized Method Calculation Example	39
Employee Local Tax Multnomah County Preschool for All Income Tax Summary	40
Multnomah County Preschool For All Regular Wages Only Annualized Method Calculation Example	41

*Vertex Payroll Tax Calculation Guide for the United States  
Oregon*

## State Withholding Tax Summary

Oregon State Withholding Tax Summary		
<b>Basis of tax</b>	Annual gross wages less annual federal withholding tax and exemptions	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	<ul style="list-style-type: none"> <li>• Concurrent Aggregation</li> <li>• Flat Rate Combined (default)</li> </ul>
	Supplemental Only	<ul style="list-style-type: none"> <li>• Previous Aggregation</li> <li>• Flat Rate (default)</li> </ul>
<b>Reciprocity</b>	No reciprocity agreements are currently in effect. Oregon withholding is required from Oregon residents regardless of the state of employment, and from non-residents working in Oregon.	
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>• Single</li> <li>• Married</li> <li>• No State W-4<sup>1</sup></li> </ul>	
<b>Standard Deductions</b>	Single with less than 3 allowances	2,745.00
	Single with 3 or more allowances	5,495.00
	Married	5,495.00
	No State W-4	Not applicable
<b>Withholding allowance</b>	Per allowance	249.00

1. This filing status will be withheld at 8%.

**Vertex Payroll Tax Calculation Guide for the United States  
Oregon**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		



**Vertex Payroll Tax Calculation Guide for the United States  
Oregon**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Exempt	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

Oregon State Withholding Tax Regular Wages Only Annualized Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the annual federal withholding tax (limit = \$7,800). <sup>1</sup>  Annual federal withholding tax (Source – Circular E): a) $4 \times 4,300.00 = 17,200.00$ b) $52,000.00 - 17,200.00 = 34,800.00$ c) $[(34,800.00 - 16,300.00) \times 0.10] + 0.00 = 1,850.00$	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 1,850.00 \\ \hline 50,150.00 \end{array}$
<b>3</b>	Subtract the standard deduction. Married: $5,495.00$	Annual taxable wages	$\begin{array}{r} 50,150.00 \\ - \quad 5,495.00 \\ \hline 44,655.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table. Married: Line 3	Annual state tax	$\begin{array}{r} 44,655.00 \\ - \quad 21,500.00 \\ \hline 23,155.00 \\ \times \quad 0.0875 \\ \hline 2,026.06 \\ + \quad 1,280.00 \\ \hline 3,306.06 \end{array}$
<b>5</b>	Subtract the personal exemption credit. <sup>2</sup>  $249.00$ per allowance	Annual state tax	$\begin{array}{r} 3,306.06 \\ - \quad 996.00 \\ \hline 2,310.06 \end{array}$
<b>6</b>	Divide the annual tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 2,310.06 \\ / \quad 52 \\ \hline 44.42 \end{array}$

1. Annual federal withholding tax computed using the annualized method. Maximum federal withholding tax deduction declines as wages increase. See the Oregon State Withholding Tax Federal Tax Phase Out Tables.

2. For Single filers with wages over \$100,000 and Married filers with wages over \$200,000: personal exemption credit = \$0.

*Vertex Payroll Tax Calculation Guide for the United States  
Oregon*

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

Oregon State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the annual federal withholding tax (limit = \$0). <sup>1</sup>  Annual federal withholding tax (Source – Circular E): a) $4 \times 4,300.00 = 17,200.00$ b) $312,000.00 - 17,200.00 = 294,800.00$ c) $[(294,800.00 - 217,350.00) \times 0.24] + 34,337.00 = 52,925.00$	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - 0.00 \\ \hline 312,000.00 \end{array}$
<b>4</b>	Subtract the standard deduction. Married: $5,495.00$	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - 5,495.00 \\ \hline 306,505.00 \end{array}$
<b>5</b>	Compute the annual state tax using the tax rate table. Married: Line 3	Annual state tax	$\begin{array}{r} 306,505.00 \\ - 250,000.00 \\ \hline 56,505.00 \\ \times 0.099 \\ \hline 5,594.00 \\ + 21,274.00 \\ \hline 26,868.00 \end{array}$
<b>6</b>	Subtract the personal exemption credit. <sup>2</sup>  $249.00$ per allowance	Net annual state tax	$\begin{array}{r} 26,868.00 \\ - 0.00 \\ \hline 26,868.00 \end{array}$

**Vertex Payroll Tax Calculation Guide for the United States  
Oregon**

<b>Oregon State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
7	Divide the net annual tax by the annual number of pay periods.	State tax for the pay period	<div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="text-align: right; margin-right: 10px;">26,868.00</div> <div style="text-align: center; margin-right: 10px;">/</div> <div style="text-align: right;"> <div style="border-top: 1px solid black; display: inline-block; text-align: center;">52</div>   <div style="border-top: 1px solid black; display: inline-block; text-align: center;">516.69</div> </div> </div>

1. Annual federal withholding tax computed using the concurrent aggregation method. Maximum federal withholding tax deduction declines as wages increase. See the Oregon State Withholding Tax Federal Tax Phase Out Tables.

2. For Single filers with wages over \$100,000 and Married filers with wages over \$200,000: personal exemption credit = \$0.

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

Oregon State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$  \begin{array}{r}  1,000.00 \\  \times \quad 52 \\  \hline  52,000.00  \end{array}  $
<b>2</b>	Subtract the annual federal withholding tax (limit = \$7,800). <sup>1</sup>  Annual federal withholding tax (Source – Circular E): a) $4 \times 4,300.00 = 17,200.00$ b) $52,000.00 - 17,200.00 = 34,800.00$ c) $[(34,800.00 - 16,300.00) \times 0.1] + 0.00 = 1,850.00$	Annual taxable wages	$  \begin{array}{r}  52,000.00 \\  - \quad 1,850.00 \\  \hline  50,150.00  \end{array}  $
<b>3</b>	Subtract the standard deduction.  Married: 5,495.00	Annual taxable wages	$  \begin{array}{r}  50,150.00 \\  - \quad 5,495.00 \\  \hline  44,655.00  \end{array}  $
<b>4</b>	Compute the annual state tax using the tax rate table.  Married: Line 3	Annual state tax	$  \begin{array}{r}  44,655.00 \\  - \quad 21,500.00 \\  \hline  23,155.00 \\  \times \quad 0.0875 \\  \hline  2,026.06 \\  + \quad 1,280.00 \\  \hline  3,306.06  \end{array}  $
<b>5</b>	Subtract the personal exemption credit. <sup>2</sup>  249.00 per allowance	Annual state tax	$  \begin{array}{r}  3,306.06 \\  - \quad 996.00 \\  \hline  2,310.06  \end{array}  $
<b>6</b>	Divide the annual state tax by the annual number of pay periods.	State tax on regular wages for the pay period	$  \begin{array}{r}  2,310.06 \\  / \quad 52 \\  \hline  44.42  \end{array}  $

**Vertex Payroll Tax Calculation Guide for the United States  
Oregon**

<b>Oregon State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>Supplemental Wages</b>			
<b>7</b>	Multiply supplemental wages by the state supplemental tax rate of 8%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.08 \\ \hline 400.00 \end{array}$
<b>8</b>	Add the tax on regular wages and the tax on supplemental wages.	Total state tax for the pay period	$\begin{array}{r} 44.42 \\ + \quad 400.00 \\ \hline 444.42 \end{array}$

1. Annual federal withholding tax computed using the annualized method. Maximum federal withholding tax deduction declines as wages increase. See the Oregon State Withholding Tax Federal Tax Phase Out Tables.

2. For Single filers with wages over \$100,000 and Married filers with wages over \$200,000: personal exemption credit = \$0.

*Vertex Payroll Tax Calculation Guide for the United States  
Oregon*

## State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four allowances.

<b>Oregon State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the annual federal withholding tax (limit = \$0). <sup>1</sup>  Annual federal withholding tax (Source – Circular E): a) $4 \times 4,300.00 = 17,200.00$ b) $312,000.00 - 17,200.00 = 294,800.00$ c) $[(294,800.00 - 217,350.00) \times 0.24] + 34,337.00 = 52,925.00$	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - 0.00 \\ \hline 312,000.00 \end{array}$
<b>4</b>	Subtract the standard deduction.  Married: 5,495.00	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - 5,495.00 \\ \hline 306,505.00 \end{array}$
<b>5</b>	Compute the annual state tax using the tax rate table.  Married: Line 3	Annual state tax	$\begin{array}{r} 306,505.00 \\ - 250,000.00 \\ \hline 56,505.00 \\ \times 0.099 \\ \hline 5,594.00 \\ + 21,274.00 \\ \hline 26,868.00 \end{array}$
<b>6</b>	Subtract the personal exemption credit. <sup>2</sup>  249.00 per allowance	Net annual state tax	$\begin{array}{r} 26,868.00 \\ - 0.00 \\ \hline 26,868.00 \end{array}$

**Vertex Payroll Tax Calculation Guide for the United States  
Oregon**

<b>Oregon State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>7</b>	Divide the net annual state tax by the annual number of pay periods.	Prelimi-nary state tax for the pay period	$\begin{array}{r} 26,868.00 \\ / \quad \quad 52 \\ \hline 516.69 \end{array}$
<b>8</b>	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 516.69 \\ - \quad \quad 44.42 \\ \hline 472.27 \end{array}$

1. Annual federal withholding tax computed using the previous aggregation method. Maximum federal withholding tax deduction declines as wages increase. See the Oregon State Withholding Tax Federal Tax Phase Out Tables.

2. For Single filers with wages over \$100,000 and Married filers with wages over \$200,000: personal exemption credit = \$0.



**State Withholding Tax Supplemental Wages Only  
Flat Rate Method Calculation Example**

<b>Oregon State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 8%.	State tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.08 \\ \hline 400.00 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
Oregon*

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married with four allowances.

Oregon Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages													
Step	Action	Result	Example										
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	<table style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">450.00</td></tr> <tr><td style="text-align: right;">+</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">500.00</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">950.00</td></tr> </table>	450.00	+	500.00	950.00						
450.00													
+													
500.00													
950.00													
<b>2</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	<table style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">950.00</td></tr> <tr><td style="text-align: right;">x</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">52</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">49,400.00</td></tr> </table>	950.00	x	52	49,400.00						
950.00													
x													
52													
49,400.00													
<b>3</b>	Subtract the annual federal withholding tax (limit = \$7,800). <sup>1</sup> Annual federal withholding tax (Source – Circular E):  a)            4 x    4,300.00                            =    17,200.00 b)    49,400.00 - 17,200.00                            =    32,200.00 c) [( 32,200.00 - 16,300.00 ) x 0.10 ]+    0.00 =    1,590.00	Annual taxable wages	<table style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">49,400.00</td></tr> <tr><td style="text-align: right;">-</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">1,590.00</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">47,810.00</td></tr> </table>	49,400.00	-	1,590.00	47,810.00						
49,400.00													
-													
1,590.00													
47,810.00													
<b>4</b>	Subtract the standard deduction.  Married: 5,495.00	Annual taxable wages	<table style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">47,810.00</td></tr> <tr><td style="text-align: right;">-</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">5,495.00</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">42,315.00</td></tr> </table>	47,810.00	-	5,495.00	42,315.00						
47,810.00													
-													
5,495.00													
42,315.00													
<b>5</b>	Compute the annual state tax using the tax rate table.  Married: Line 3	Annual state tax	<table style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">42,315.00</td></tr> <tr><td style="text-align: right;">-</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">21,500.00</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">20,815.00</td></tr> <tr><td style="text-align: right;">x</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">0.0875</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">1,821.31</td></tr> <tr><td style="text-align: right;">+</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">1,529.00</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">3,350.31</td></tr> </table>	42,315.00	-	21,500.00	20,815.00	x	0.0875	1,821.31	+	1,529.00	3,350.31
42,315.00													
-													
21,500.00													
20,815.00													
x													
0.0875													
1,821.31													
+													
1,529.00													
3,350.31													
<b>6</b>	Subtract the personal exemption credit. <sup>2</sup>  249.00    per allowance	Annual state tax	<table style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">3,350.31</td></tr> <tr><td style="text-align: right;">-</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">996.00</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">2,354.31</td></tr> </table>	3,350.31	-	996.00	2,354.31						
3,350.31													
-													
996.00													
2,354.31													

**Vertex Payroll Tax Calculation Guide for the United States  
Oregon**

<b>Oregon Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>7</b>	Divide the annual tax by the annual number of pay periods.	State withholding tax per pay period	$\begin{array}{r} 2,354.31 \\ / \quad 52 \\ \hline 45.28 \end{array}$
<b>8</b>	Subtract the period-to-date tax amount.	State tax for the additional pay within the pay period	$\begin{array}{r} 45.28 \\ - \quad 5.58 \\ \hline 39.70 \end{array}$

1. Annual federal withholding tax computed using the annualized method. Maximum federal withholding tax deduction declines as wages increase. See the Oregon State Withholding Tax Federal Tax Phase Out Tables.

2. For Single filers with wages over \$100,000 and Married filers with wages over \$200,000: personal exemption credit = \$0.

*Vertex Payroll Tax Calculation Guide for the United States  
Oregon*

## State Withholding Tax Rate Tables

Single with less than 3 allowances Annual wages up to \$50,000					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	4,300.00	249.00	4.75%	
2		10,750.00	453.00	6.75%	4,300.00
3	Over	10,750.00	888.00	8.75%	10,750.00

Married, or single with 3 or more allowances Annual wages up to \$50,000					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	8,600.00	249.00	4.75%	
2		21,500.00	658.00	6.75%	8,600.00
3	Over	21,500.00	1,529.00	8.75%	21,500.00

Single with less than 3 allowances Annual wages of \$50,000 or higher					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	At least	39,005.00	639.00	8.75%	10,750.00
2		125,000.00	10,636.00	9.90%	125,000.00

Married, or single with 3 or more allowances Annual wages of \$50,000 or higher					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	At least	36,225.00	1,280.00	8.75%	21,500.00
2		250,000.00	21,274.00	9.90%	250,000.00

*Vertex Payroll Tax Calculation Guide for the United States  
Oregon*

## State Withholding Tax Phase Out Tables

Single Federal Tax Phase Out			
Line	If annual wages are		Maximum Federal Tax Allowance
<b>1</b>	Not over	124,999.99	8,250.00
<b>2</b>	125,000.00	-	129,999.99
<b>3</b>	130,000.00	-	134,999.99
<b>4</b>	135,000.00	-	139,999.99
<b>5</b>	140,000.00	-	144,999.99
<b>6</b>	145,000.00	And over	0.00

Married Federal Tax Phase Out			
Line	If annual wages are		Maximum Federal Tax Allowance
<b>1</b>	Not over	249,999.99	8,250.00
<b>2</b>	250,000.00	-	259,999.99
<b>3</b>	260,000.00	-	269,999.99
<b>4</b>	270,000.00	-	279,999.99
<b>5</b>	280,000.00	-	289,999.99
<b>6</b>	290,000.00	And over	0.00

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Oregon*

## State Unemployment Insurance (SUI) Summary

Oregon State Unemployment Insurance (SUI) Summary			
<b>Wage Base</b>	52,800.00		
<b>Rates</b>	<b>Minimum employer</b>	0.81% <sup>1</sup>	<b>Maximum employer</b> 5.40%
	<b>New employer</b>	2.31% <sup>1</sup>	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>	
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	

1. Employers are also be liable for Special Payroll Tax Offset except for those assigned the maximum tax rate. See Oregon State Unemployment Tax Special Payroll Tax Offset Summary.

**Vertex Payroll Tax Calculation Guide for the United States  
Oregon**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Oregon**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Taxable	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>4</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>5</sup>
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810
2. Exempt up to a limit of \$5,250
3. Exempt up to a monthly limit of \$315

3. This plan is referring to nonqualified stock options.
4. Exempt up to a monthly limit of \$315



*Vertex Payroll Tax Calculation Guide for the United States  
Oregon*

## State Unemployment Tax Special Payroll Tax Offset Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI2ER in the parameter pTaxID.

Oregon State Unemployment Tax Special Payroll Tax Offset Summary		
<b>Wage Base</b>	52,800.00	
<b>Rates</b>	<b>Employer</b> 0.09%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-Tax Deductions</b>	These deductions follow Oregon State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Oregon SUI. See the state's SUI summary for details.	

**Vertex Payroll Tax Calculation Guide for the United States  
Oregon**

## State Paid Family Leave Summary

To calculate this tax, pass the following enumerated types in the parameter pTaxID:

- Employer: eVprtTaxIDSMISC2ER
- Employee: eVprtTaxIDSMISC2EE

Oregon State Paid Family Leave Summary		
<b>Wage Base</b>	168,600.00	
<b>Rates</b>	Total rate: 1%	
	<b>Employee</b>	<b>Employer</b>
	0.60%	0.40%
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• No Self Adjust (default)</li> <li>• Self Adjust</li> </ul>
<b>Pre-tax Deductions</b>	These deductions follow Oregon State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensations</b>	These types of compensations follow Oregon State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Reciprocity</b>	Withholding of the PFL is at the work location and is required for all Oregon residents and non-residents working in Oregon.	

*Note: OPT OUT form functionality has been added to these tax records. Refer to the Forms Guide for details about these forms.*

## State Workers' Compensation Tax Summary

Oregon State Workers' Compensation Tax Summary				
<b>Wage Base</b>	Not applicable			
<b>Rates</b>	<b>Employer</b>	\$0.01 per hour or part of an hour worked per employee <i><b>Note:</b> To calculate this tax, pass the enumerated type eVprtTaxIDWRKCOMP in the parameter pTaxID.</i>	<b>Employee</b>	\$0.01 per hour or part of an hour worked <i><b>Note:</b> To calculate this tax, pass the enumerated type eVprtTaxIDWRKCOMP in the parameter pTaxID.</i>
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>	
	All Pay Types		Flat Rate (default)	

## **State Disability Insurance (SDI) Summary**

<b>Oregon State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

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Oregon*

## Statewide Transit Tax Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSMISC1EE in the parameter pTaxID.

Oregon Statewide Transit Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	All Pay Types	Flat Rate (default)
<b>Tax Rates</b>	<b>Employee</b>	<b>Employer</b>
	0.1%	Not Applicable
<b>Pre-Tax Deductions</b>	These deductions follow Oregon state withholding tax. See the state withholding tax summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Oregon state withholding tax. See the state's withholding tax summary for details. <sup>1</sup>	
<b>Reciprocity</b>	<ul style="list-style-type: none"> <li>• Withholding of the statewide transit tax at the residence location is required for Oregon residents working in other states.</li> <li>• Withholding of the statewide transit tax at the work location is required for all Oregon residents and non-residents working in Oregon.</li> </ul>	
<b>Valid Filing Statuses</b>	Not applicable	

*1. ER Contributions to EE 401k Qualified Deferrals are taxable*

## **Statewide Transit Tax Withholding Tax Calculation Example**

This calculation example is based on an employee living and working in Oregon.

<b>Oregon Statewide Transit Tax Withholding Tax Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the state transit tax rate of 0.1%.	Statewide transit tax for the pay period	$\begin{array}{r} 1,000.00 \\ \times \quad 0.001 \\ \hline 1.00 \end{array}$

## Employer Miscellaneous Tax Oregon Lane County Mass Transit District (LTD) Summary

Notes:

- In order to calculate this tax, pass the enumerated type eVprtTaxIDStateSpec1ER in the parameter pTaxID.

Oregon Lane County Mass Transit District (LTD) Summary				
<b>Wage Base</b>	Not applicable			
<b>Rates</b>	<b>Employer</b>	0.79%	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>	
	All Pay Types		Flat Rate (default)	

*Vertex Payroll Tax Calculation Guide for the United States  
Oregon*

## Employer Miscellaneous Tax Oregon Lane County Mass Transit District (LTD) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Taxable		



**Vertex Payroll Tax Calculation Guide for the United States  
Oregon**

## Employer Miscellaneous Tax Oregon Lane County Mass Transit District (LTD) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt	Meals for the convenience of the ER	Exempt
Child Health Coverage	Taxable		
Clergy Housing Allowance	Exempt	Military Differential Pay	Taxable
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Qualified Moving Expense Reimbursements	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	409A Distribution	Exempt
Educational Assistance (Job-Related)	Exempt	Qualified Parking	Exempt <sup>3</sup>
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>		
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Taxable		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Taxable	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>5</sup>
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan <sup>6</sup>	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810
2. Exempt up to a limit of \$5,250
3. Exempt up to a limit of \$315

4. This plan is referring to nonqualified stock options.
5. Exempt up to a limit of \$315

## Employer Miscellaneous Tax Oregon Tri-County Metropolitan Transportation District (Tri-Met) Summary

Notes:

- In order to calculate this tax, pass the enumerated type eVprtTaxIDStateSpec2ER in the parameter pTaxID.

Oregon Tri-County Metropolitan Transportation District (Tri-Met) Summary				
<b>Wage Base</b>	Not applicable			
<b>Rates</b>	<b>Employer</b>	0.8137%	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>	
	All Pay Types		Flat Rate (default)	

## Employer Miscellaneous Tax Oregon Tri-County Metropolitan Transportation District (Tri-Met) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Oregon**

**Employer Miscellaneous Tax  
Oregon Tri-County Metropolitan Transportation District  
(Tri-Met) Summary**

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt	Meals for the convenience of the ER	Exempt
Child Health Coverage	Taxable		
Clergy Housing Allowance	Exempt	Military Differential Pay	Taxable
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Qualified Moving Expense Reimbursements	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	409A Distribution	Exempt
Educational Assistance (Job-Related)	Exempt		
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Taxable		
Expanded Family and Medical Leave	Taxable	Severance Pay	Taxable
Golden Parachute	Taxable		
Group Term Life in excess of \$50,000	Taxable	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>5</sup>
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan <sup>6</sup>	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

- |                            |          |  |
|----------------------------|----------|--|
| 1. Exempt up to a limit of | \$16,810 | 4. This plan is referring to nonqualified stock options. |
| 2. Exempt up to a limit of | \$5,250  | 5. Exempt up to a limit of                               |
| 3. Exempt up to a limit of | \$315    | \$315  |

## Employer Miscellaneous Tax Employer City Tax Transit Districts Summary

Notes:

- In order to calculate this tax, pass the enumerated type eVprtTaxIDCIER in the parameter pTaxID.

Oregon Employer City Tax Transit Districts Summary					
<b>Wage Base</b>	Not applicable				
<b>Rates</b>	<b>Employer</b>	Canby	0.60%	<b>Employee</b>	Not applicable
		Molalla	0.50%		
		Sandy	0.60%		
		Wilsonville	0.50%		
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>		
	All Pay Types		Flat Rate (default)		

## Employer Miscellaneous Tax Transportation Districts Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Oregon**

## Employer Miscellaneous Tax Transportation Districts Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt	Meals for the convenience of the ER	Exempt
Child Health Coverage	Taxable		
Clergy Housing Allowance	Exempt	Military Differential Pay	Taxable
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Qualified Moving Expense Reimbursements	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	409A Distribution	Exempt <sup>7</sup>
Educational Assistance (Job-Related)	Exempt	Qualified Parking	Exempt <sup>3</sup>
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>		
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Taxable		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Taxable	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
Health Savings Acct - Employer Contribution	Taxable	Vanpool and Transit Passes	Exempt <sup>5</sup>
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan <sup>6</sup>	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810
2. Exempt up to a limit of \$5,250
3. Exempt up to a limit of \$315

4. This plan is referring to nonqualified stock options.
5. Exempt up to a limit of \$315
6. For Canby Transit, this is taxable.
7. For Molalla and Wilsonville Transit, this is taxable.

## Employer and Employee Local Tax Eugene Community Safety Payroll Tax Summary

- You must pass in the OREGON.EUGENE.ANNUAL\_WAGE form to calculate Community Safety Payroll Tax (CSPT) for the employer and employee.
- To calculate the Employer tax, pass the enumerated type eVprtTaxIDLISCER in the parameter pTaxID.
- To calculate the Employee tax, pass the enumerated type eVprtTaxIDLISCEE in the parameter pTaxID. Pass in the OREGON.EUGENE.NET\_WAGE form with the subject wage amount when the amount is not provided on a Eugene work handle.

Eugene Community Safety Payroll Tax Summary				
<b>Wage Base</b>	Not applicable			
<b>Employer Rate</b>	0.21% (or 0.15% on wages up to \$100,000 if employer had two or less employees during the year)			
<b>Employee Rate</b>	<b>Annualized Income</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Tax Rate</b>
	Less than	\$0.00	\$30,597.00	Exempt
	At least but less than	\$30,597.00	\$31,221.00	0.30%
	Equal to or more than	\$31,221.00	\$9,999,999,999.99	0.44%
<p><i>The Annualized Income amounts in the above Employee Rate Table are based on employee minimum wage rates and are updated when minimum wage rates change.</i></p> <p><i>Note: Form OREGON.EUGENE.ANNUAL_WAGE may also be used to pass in an annualized income amount to calculate the employee tax rate.</i></p>				
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>	
	All Pay Types		Flat Rate (default)	



*Vertex Payroll Tax Calculation Guide for the United States  
Oregon*

## Employer and Employee Local Tax Eugene Community Safety Payroll Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

<b>Pre-Tax deductions</b>			
<b>Plan</b>	<b>Status</b>	<b>Plan</b>	<b>Status</b>
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Oregon**

**Employer and Employee Local Tax  
Eugene Community Safety Payroll Tax Summary**

Status:

- Subject: wages will be included in subject gross but not in adjusted current gross.
- Taxable: wages will be included in subject gross and in adjusted current gross.
- Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt	Meals for the convenience of the ER	Exempt
Child Health Coverage	Taxable		
Clergy Housing Allowance	Exempt	Military Differential Pay	Taxable
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Qualified Moving Expense Reimbursements	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	409A Distribution	Exempt
Educational Assistance (Job-Related)	Exempt	Qualified Parking	Exempt <sup>3</sup>
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>		
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable	Severance Pay	Taxable
Golden Parachute	Taxable		
Group Term Life in excess of \$50,000	Taxable	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>5</sup>
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan <sup>6</sup>	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810
2. Exempt up to a limit of \$5,250
3. Exempt up to a limit of \$315

4. This plan is referring to nonqualified stock options.
5. Exempt up to a limit of \$315

## Employee Local Tax Metro Supportive Housing Services Income Tax Summary

- To calculate this tax, pass the enumerated type eVprtTaxIDStateSpec1EE in the parameter pTaxID.
- Metro employers are required to offer withholding to all employees and withhold the tax from employees that work within Metro and earn \$200,000 or more during the calendar year.
- Employees may opt in or out of withholding based on their individual circumstances. Use enumerated type eVprtTaxAmtIDOV for override amount.
- The Metro withholding calculations do not consider tax filing status when determining Metro subject wages.

Metro Supportive Housing Services Income Tax Summary		
<b>Basis of tax</b>	Metro District gross income earned in the calendar year	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	Flat Rate Combined (default)
	Supplemental Only	Flat Rate (default) <sup>1</sup>
<b>Employee Rate</b>	<b>Annualized Metro Wages</b>	<b>Tax Rate</b>
	Lower than 200,000.00	0.0%
	200,000.00 and higher	1.0%
<b>Employer Rate</b>	Not Applicable	
<b>Pre-Tax Deductions</b>	These deductions follow Oregon state withholding tax. See the state withholding tax summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Oregon state withholding tax. See the state withholding tax summary for details.	
<b>Reciprocity</b>	Not Applicable	
<b>Valid Filing Statuses</b>	Not Applicable	

<sup>1</sup> Default rate for supplemental only pay type is 1.0%

## Metro Supportive Housing Services Regular Wages Only Annualized Method Calculation Example

This calculation example is based on an employee living and working in Metro District, Oregon.

Metro Supportive Housing Services Tax Regular Wages Only Annualized Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 5,000.00 \\ \times \quad 52.00 \\ \hline 260,000.00 \end{array}$
<b>2</b>	Subtract the OR Federal withholding deduction. <sup>1</sup>	Annual taxable wages	$\begin{array}{r} 260,000.00 \\ - \quad 4,950.00 \\ \hline 255,050.00 \end{array}$
<b>3</b>	Subtract the OR standard deduction. <sup>2</sup>	Annual taxable wages	$\begin{array}{r} 255,050.00 \\ - \quad 5,495.00 \\ \hline 249,555.00 \end{array}$
<b>4</b>	Subtract the Metro income exemption.	Subject Wages	$\begin{array}{r} 249,555.00 \\ - \quad 200,000.00 \\ \hline 49,555.00 \end{array}$
<b>5</b>	Multiply by tax rate (1%).	Annual tax	$\begin{array}{r} 49,555.00 \\ \times \quad 0.01 \\ \hline 495.55 \end{array}$
<b>6</b>	Divide annual tax by annual number of pay periods.	Tax for the pay period	$\begin{array}{r} 495.55 \\ / \quad 52.00 \\ \hline 9.53 \end{array}$

<sup>1</sup> Metro withholding calculations do not consider marital or tax filing status and use the higher Oregon phase out table for the federal withholding deduction based on married filing status.

<sup>2</sup> Metro withholding calculations do not consider marital or tax filing status and use the higher Oregon standard deduction amount.

## Employee Local Tax Multnomah County Preschool for All Income Tax Summary

- To calculate this tax, pass the enumerated type eVprtTaxIDCOWT in the parameter pTaxID.
- Multnomah County employers are required to offer withholding to all employees and withhold the tax from employees that work within Multnomah County and earn \$200,000 or more during the calendar year.
- Employees may opt in or out of withholding based on their individual circumstances. Use enumerated type eVprtTaxAmtIDOV for override amount.
- The Multnomah withholding calculations do not consider tax filing status when determining Multnomah subject wages.

Multnomah Preschool for All Income Tax Summary		
<b>Basis of tax</b>	Multnomah County gross income earned in the calendar year	
<b>Calculation Methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	Flat Rate Combined (default)
	Supplemental Only	Flat Rate (default) <sup>1</sup>
<b>Employee Rate</b>	<b>Annualized Multnomah Wages</b>	<b>Tax Rate</b>
	lower than 200,000.00	0.0%
	200,000.00 - 399,999.99	1.5%
	400,000.00 and higher	3.0%
<b>Employer Rate</b>	Not Applicable	
<b>Pre-Tax Deductions</b>	These deductions follow Oregon state withholding tax. See the state withholding tax summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Oregon state withholding tax. See the state withholding tax summary for details.	
<b>Reciprocity</b>	Not Applicable	
<b>Valid Filing Statuses</b>	Not Applicable	

<sup>1</sup> Default rate for supplemental only pay type is 0.0%

## **Multnomah County Preschool For All Regular Wages Only Annualized Method Calculation Example**

This calculation example is based on an employee living and working in Multnomah County, Oregon.

Multnomah County Preschool For All Tax Regular Wages Only Annualized Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 5,000.00 \\ \times \quad 52 \\ \hline 260,000.00 \end{array}$
<b>2</b>	Subtract the OR Federal withholding deduction. <sup>1</sup>	Annual taxable wages	$\begin{array}{r} 260,000.00 \\ - \quad 4,950.00 \\ \hline 255,050.00 \end{array}$
<b>3</b>	Subtract the OR standard deduction. <sup>2</sup>	Annual taxable wages	$\begin{array}{r} 255,050.00 \\ - \quad 5,495.00 \\ \hline 249,555.00 \end{array}$
<b>4</b>	Subtract the Multnomah income exemption.	Subject Wages	$\begin{array}{r} 249,555.00 \\ - \quad 200,000.00 \\ \hline 49,555.00 \end{array}$
<b>5</b>	Multiply by tax rate (1.5%).	Annual tax	$\begin{array}{r} 49,555.00 \\ \times \quad 0.015 \\ \hline 743.33 \end{array}$
<b>6</b>	Divide annual tax by annual number of pay periods.	Tax for the pay period	$\begin{array}{r} 743.33 \\ / \quad 52 \\ \hline 14.29 \end{array}$

<sup>1</sup> Multnomah withholding calculations do not consider marital or tax filing status and use the higher Oregon phase out table for the federal withholding deduction based on married filing status.

<sup>2</sup> Multnomah withholding calculations do not consider marital or tax filing status and use the higher Oregon standard deduction amount.

# **Pennsylvania Table of Contents**

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Flat Rate Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	6
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	7
State Unemployment Insurance (SUI) Summary	8
State Disability Insurance (SDI) Summary	11
Local Withholding Tax Summary	12
Local Withholding Tax Summary Philadelphia	16
Local Withholding Tax Calculation Example	17
Local Employer Tax Payroll Expense Tax Summary	18
Local Withholding Tax Rate Tables	21

## State Withholding Tax Summary

Pennsylvania State Withholding Tax Summary																	
<b>Basis of tax</b>	Gross wages																
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>															
	Regular Only	Flat Rate (default)															
	Regular and Supplemental	Flat Rate Combined (default)															
	Supplemental Only	Flat Rate (default)															
<b>Reciprocity</b>	<ul style="list-style-type: none"> <li>• Reciprocity agreements are currently in effect for the states listed below. However, Pennsylvania does not require withholding from Pennsylvania residents working in other states that collect withholding tax.</li> <li>• Pennsylvania withholding is required from Pennsylvania residents working in other states that do not collect withholding tax.</li> <li>• When Non-Residency Certificate (pNRCertif) is set to false and Pennsylvania residents work in a state that requires state tax to be withheld, then the Pennsylvania withholding will be reduced by work state withholding.</li> <li>• Pennsylvania withholding is required from non-residents working in Pennsylvania except for residents of the following states:</li> </ul> <table style="width: 100%; border: none;"> <tr> <td style="padding: 5px;">Indiana</td> <td style="padding: 5px;">Maryland</td> <td style="padding: 5px;">New Jersey</td> </tr> <tr> <td style="padding: 5px;">Ohio</td> <td style="padding: 5px;">Virginia</td> <td style="padding: 5px;">West Virginia</td> </tr> </table> <p>The following table summarizes the reciprocity agreements in effect:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Residents of...</th> <th style="text-align: center;">Who Work in...</th> <th style="text-align: center;">Are Subject to this Tax Treatment:</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Above states<sup>1</sup></td> <td style="text-align: center;">Pennsylvania</td> <td style="text-align: center;">Exempt from Pennsylvania withholding</td> </tr> <tr> <td style="text-align: center;">Pennsylvania</td> <td style="text-align: center;">Above states</td> <td style="text-align: center;">Exempt from withholding of above states</td> </tr> </tbody> </table>		Indiana	Maryland	New Jersey	Ohio	Virginia	West Virginia	Residents of...	Who Work in...	Are Subject to this Tax Treatment:	Above states <sup>1</sup>	Pennsylvania	Exempt from Pennsylvania withholding	Pennsylvania	Above states	Exempt from withholding of above states
Indiana	Maryland	New Jersey															
Ohio	Virginia	West Virginia															
Residents of...	Who Work in...	Are Subject to this Tax Treatment:															
Above states <sup>1</sup>	Pennsylvania	Exempt from Pennsylvania withholding															
Pennsylvania	Above states	Exempt from withholding of above states															
<b>Jurisdiction Interaction Treatment</b>	Eliminate the resident tax if the work tax > 0. Accumulate wages only if tax is withheld. <i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 5.</i>																
<b>Valid Filing Statuses</b>	Not applicable																

1. Residents of these states must furnish employer with Form REV-419 Employee's Nonwithholding Application Certificate.



**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt <sup>1</sup>
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

1. Taxable benefits include cash, reimbursements for dependent care expenses, life insurance on dependents, and dependent tuition reduction.

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Taxable	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Exempt
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Exempt
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>2</sup>	Taxable
		Vanpool and Transit Passes	Exempt
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

2. This plan is referring to nonqualified stock options.

**State Withholding Tax Regular Wages Only  
Flat Rate Method Calculation Example**

<b>Pennsylvania State Withholding Tax Regular Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the state tax rate of 3.07%.	State withholding tax per pay period	$\begin{array}{r} 1,000.00 \\ \times 0.0307 \\ \hline 30.70 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

Pennsylvania State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply gross wages per pay period by the state tax rate of 3.07%.	State tax on regular wages for the pay period	$  \begin{array}{r}  1,000.00 \\  \times \quad 0.0307 \\  \hline  30.70  \end{array}  $
<b>Supplemental Wages</b>			
<b>2</b>	Multiply supplemental wages by the state supplemental tax rate of 3.07%.	State tax on supplemental wages for the pay period	$  \begin{array}{r}  5,000.00 \\  \times \quad 0.0307 \\  \hline  153.50  \end{array}  $
<b>3</b>	Add the tax on regular wages and the tax on supplemental wages.	Total state tax for the pay period	$  \begin{array}{r}  30.70 \\  + \quad 153.50 \\  \hline  184.20  \end{array}  $

## **State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example**

<b>Pennsylvania State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 3.07%.	State supplemental tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times 0.0307 \\ \hline 153.50 \end{array}$

## State Unemployment Insurance (SUI) Summary

Pennsylvania State Unemployment Insurance (SUI) Summary		
<b>Wage Base</b>	10,000.00	
<b>Rates</b>	<b>Minimum employers</b>	1.4190%
	<b>Maximum employers</b>	10.3734%
<b>Rates</b>	<b>New employer</b>	Varies based on industry
<b>Rates</b>	<b>Employee</b>	0.07% on all wages <i>Note: To calculate this tax, pass the enumerated type eVprtTAXIDSUIEE in the parameter pTaxID and use the Flat Rate (default) and Self-Adjust calculation methods.</i>
<b>Calculation Methods</b>	Pay Type	Calculation Methods
	All Pay Types	<ul style="list-style-type: none"> <li>• Flat Rate (Employee SUI calculation only)</li> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Taxable		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Taxable	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Exempt
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>1</sup>	Exempt
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Taxable
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. This plan is referring to nonqualified stock options.



## **State Disability Insurance (SDI) Summary**

<b>Pennsylvania State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## Local Withholding Tax Summary

Pennsylvania Local Withholding Tax Summary		
<b>Basis of tax</b>	Gross wages	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	All Pay Types	Flat Rate (default)
<b>Reciprocity</b>	<p>Pennsylvania requires withholding of all applicable local taxes, subject to the following conditions:</p> <ul style="list-style-type: none"> <li>• Occupational Privilege Tax or Local Services Tax (LST) is withheld for the employment location, regardless of the residence location, for both Pennsylvania residents and nonresidents working in Pennsylvania. Pennsylvania residents working in other states are exempt from these taxes. <ul style="list-style-type: none"> <li>o Employees working in jurisdictions that assess LST can be subject to this tax in multiple work locations throughout the year until the annual \$52.00 cap has been met.</li> <li>o Employees who have paid LST in a jurisdiction once in a given calendar year are subject to LST later in that calendar year only if they start to work for a new employer in a new jurisdiction that also assesses LST and if they have not yet met the annual \$52.00 cap.</li> <li>o If an employee has overpaid LST, the employee must file for a refund from the respective jurisdiction.</li> <li>o There are some municipalities that may have different total LST amounts, depending on whether there are multiple school districts within the same county for that municipality. If this is the case, a Form is required for Vertex to calculate the appropriate LST for that municipality/school district condition. Please refer to the Forms Guide for additional information.</li> </ul> </li> <li>• For Pennsylvania residents whose residence location collects withholding tax, but whose employment location does not collect withholding tax, withhold tax at the resident rate for the residence location.</li> <li>• For Pennsylvania residents whose residence location does not collect withholding tax, but whose employment location does collect withholding tax, withhold tax at the nonresident rate for the employment location.</li> <li>• For Pennsylvania residents whose residence location and employment location both collect withholding tax, withhold for the employee the greater of either: <ul style="list-style-type: none"> <li>o Total resident tax rate (including school district tax)</li> <li>o Nonresident tax rate</li> </ul> </li> <li>• For Pennsylvania residents who work in other states, withhold the applicable city and/or county tax at the work location and withhold for the resident location the amount that exceeds the work location.</li> </ul> <p><b>Note:</b> <i>Employers are not obligated to withhold the employee's resident tax, but are obligated to withhold any local work location taxes.</i></p> <ul style="list-style-type: none"> <li>• For Pennsylvania nonresidents working in Pennsylvania whose employment location collects withholding tax, withhold tax at the nonresident rate for the employment location.</li> </ul>	

## Local Withholding Tax Summary

Pennsylvania Local Withholding Tax Summary					
<b>Reciprocity, continued</b>	<ul style="list-style-type: none"> <li>• Residents of Philadelphia are required to pay Philadelphia Wage Tax on all wages and compensation regardless of where the compensation was earned. The city of Philadelphia is not party to any reciprocal tax agreements with any other political subdivision.                             <ul style="list-style-type: none"> <li>o Employers of Philadelphia residents employed in other Pennsylvania localities should only withhold the Philadelphia Wage Tax for these employees. No other Pennsylvania local income taxes should be withheld.</li> </ul> </li> <li>• For New Jersey residents working in Pennsylvania and whose employment location collects a withholding tax, withhold tax at a nonresident rate for the employment location, and withhold for New Jersey the amount by which the state tax exceeds the nonresident tax of the work locality.</li> </ul>				
	The following table summarizes the PA/MD Tax Treatment:				
	<b>Residents of:</b>	<b>Who Work in:</b>	<b>MD State:</b>	<b>MD County:</b>	<b>Are Subject to this Tax Treatment:</b>
	Pennsylvania	Maryland	Exempt	Taxable	County tax returns in eVprtTaxIDSWT- state withholding
Pennsylvania	Maryland	Exempt	Exempt	No county tax will return, in addition to the state tax in eVprtTaxIDSWT- state withholding	
<b>Jurisdiction Interaction Treatment</b>	Credit the resident tax by the amount of work tax withheld. Accumulate wages only if tax is withheld. This only applies to Pennsylvania residents working outside of Pennsylvania. <i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 3.</i>				
<b>Valid Filing Statuses</b>	Not applicable				

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

## Local Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions <sup>1</sup>			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

## Local Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

<b>Alternate Compensation<sup>2</sup></b>			
<b>Plan</b>	<b>Status</b>	<b>Plan</b>	<b>Status</b>
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Exempt
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Exempt
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable	Severance Pay	Taxable
Golden Parachute	Taxable		
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
		Vanpool and Transit Passes	Exempt
Health Savings Acct - Employer Contribution	Exempt		
<b>Sick pay</b>			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Jurisdictions with pre-tax deduction taxability rules that differ from those in this chart are on the Local Withholding Tax Rate Table.

3. This plan is referring to nonqualified stock options.

2. The information in this table is applicable for all local jurisdictions except Philadelphia. Philadelphia's rules for alternate compensation follow later in this section.

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

**Local Withholding Tax Summary  
Philadelphia**

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Taxable	Meals for the convenience of the ER	Taxable
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Taxable	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Taxable	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>1</sup>	Exempt
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Taxable
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. This plan is referring to nonqualified stock options. Nonqualified stock options that have a readily ascertainable value are taxable at the time of grant.

## **Local Withholding Tax Calculation Example**

<b>Local Withholding Tax Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the tax rate for each local tax for the applicable municipality and employee resident status, using the tax rate table.	Total local tax per pay period	$\begin{array}{r} 1,000.00 \\ \times \quad 0.005 \\ \hline 5.00 \end{array}$

*Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania*

## Local Employer Tax Payroll Expense Tax Summary

To calculate this tax, pass the enumerated type eVprtTaxIDCIER in the parameter pTaxID.

Pennsylvania Local Employer Tax Payroll Expense Tax Summary					
<b>Basis of Tax</b>	Gross wages				
<b>Rates</b>	<b>Employer</b>	Hazleton	0.26%	<b>Employee</b>	Not applicable
		Pittsburgh	0.55%		
		Scranton	1.034%		
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>		
	All Pay Types		<ul style="list-style-type: none"> <li>• Flat Rate (default)</li> <li>• Self Adjust</li> </ul>		



**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

## Local Employer Tax Payroll Expense Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable <sup>1</sup>
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable <sup>1</sup>
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Taxable <sup>1</sup>
408K Deferral	Taxable	HSA Sec. 125	Taxable <sup>1</sup>
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable <sup>1</sup>
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable	Vanpool and Transit Passes	Taxable

1. Exempt in the cities of Hazleton and Scranton.

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

## Local Employer Tax Payroll Expense Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Taxable <sup>1</sup>
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Taxable <sup>1</sup>	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Exempt
Educational Assistance (Job-Related)	Taxable <sup>1</sup>	409A Distribution	Exempt <sup>2</sup>
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Taxable <sup>1</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Taxable <sup>1</sup>	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
Health Savings Acct - Employer Contribution	Taxable <sup>1</sup>	Vanpool and Transit Passes	Taxable <sup>1</sup>
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt in the cities of Hazleton and Scranton.
2. Taxable in the cities of Hazleton and Scranton.
3. This plan is referring to nonqualified stock options.

*Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania*

## Local Withholding Tax Rate Tables

Click to view municipalities beginning with:

A B C D E F G H I J K L M N O P Q R S T U V W Y Z

**Municipalities beginning with A**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non- Res	MD Exem pt	
School District	SD Code	PSD Code					
Abbott Twp.		530301	0.50%				
Galeton Area S.D.	53280			0.50%			
Abbottstown Boro		010201	0.50%		1.00%	X	52.00
Conewago Valley S.D.	01160			1.00%			
Abington Twp. (Montgomery Co.)		460101	0.50%		1.00%		52.00
Abington S.D.	46030			0.50%			
Adams Twp. (Butler Co.)		100401	0.50%		1.00%		10.00
Mars Area S.D.	10500			0.50%			
Adams Twp. (Cambria Co.)		110601	0.50%		1.00%		52.00
Forest Hills S.D.	11220			0.50%			
Adams Twp. (Snyder Co.)		550101	0.50%		0.50%		
Mid-West S.D.	55500			1.80%			
Adamsburg Boro		650701	0.50%		0.50%		52.00
Hempfield Area S.D.	65380			0.50%			
Adamstown Boro		360101	0.50%		1.00%	X	52.00
Cocalico S.D.	36130			0.50%			
Addison Boro		561001	0.50%				
Turkeyfoot Valley Area S.D.	56840			0.50%			
Addison Twp.		561002	0.50%				
Turkeyfoot Valley Area S.D.	56840			0.50%			
Akron Boro		360701	0.50%				
Ephrata Area S.D.	36260			0.50%			
Alba Boro		080601	0.50%				
Troy Area S.D.	08665			0.50%			
Albany Twp. (Berks Co.)		061001	0.50%		1.00%		52.00
Kutztown Area S.D.	06400			0.50%			
Albany Twp. (Bradford Co.)		080701	0.50%				
Wyalusing Area S.D.	08900			0.94%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Albion Boro		251101	0.50%		1.00%		52.00
Northwestern S.D.	25850			0.50%			
Alburtis Boro		390301	0.50%		1.00%		52.00
East Penn S.D.	39230			0.50%			
Aldan Boro		231501					52.00
Aleppo Twp. (Allegheny Co.)		711101	0.50%				39.00
Quaker Valley S.D.	02775			0.50%			
Aleppo Twp. (Greene Co.)		300501	0.50%		1.00%		52.00
West Greene S.D.	30850			0.50%			
Alexandria Boro		310201	0.50%				
Juniata Valley S.D.	31280			1.25%			
Aliquippa		040101	0.70%		1.20%		52.00
Aliquippa Borough S.D.	04050			0.50%			
Allegheny Twp.			0.50%		1.00%		
Coudersport Area S.D.	53130	530201		0.50%			10.00
Northern Potter S.D.	53550	530401		0.50%			
Allegheny Twp. (Blair Co.)		070401	0.50%		1.00%		52.00
Hollidaysburg Area S.D.	07350			0.50%			
Knoch S.D.		160103	0.50%				52.00
Allegheny Clarion Valley S.D.	16030			0.50%			
Allegheny Twp. (Cambria Co.)		110901	0.50%		0.50%		10.00
Penn Cambria S.D.	11600			0.50%			
Allegheny Twp. (Somerset Co.)		560101	0.50%		0.50%		
Berlin Brothersvalley S.D.	56100			0.50%			
Allegheny Twp. (Venango Co.)		200506	0.50%				10.00
	61720			0.50%			
Allegheny Twp. (Westmoreland Co.)		650902	0.50%				52.00
Kiski Area S.D.	65440			0.50%			
Allen Twp.		480501	0.50%		1.00%		52.00
Northampton Area S.D.	48490			0.70%			
Allenport Boro		630501	0.50%		1.00%		52.00
California Area S.D.	63150			0.50%			
Allentown			1.475%		1.28%		52.00
Parkland S.D.	39510	390699		0.50%			
Allentown City S.D.	39030	390101		0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Allison Twp.		180103	0.50%		0.50%		10.00
Keystone Central S.D.	18360			1.00%			
Alsace Twp.		061201	0.50%		1.00%		
Oley Valley S.D.	06650			0.50%			
Altoona		070101	1.10%		1.40%		52.00
Altoona Area S.D.	07050			0.50%			
Ambler Boro		462201	0.50%		1.00%		52.00
Wissahickon S.D.	46930			0.50%			
Ambridge Boro		040201	0.50%		1.00%		52.00
Ambridge Area S.D.	04070			0.50%			
Amity Twp. (Berks Co.)		060501	0.50%		1.00%		52.00
Daniel Boone Area S.D.	06150			0.50%			
Amity Twp. (Erie Co.)		251301	0.50%		1.00%		10.00
Wattsburg Area S.D.	25970			0.50%			
Amwell Twp.		631301	0.50%		1.00%		52.00
Trinity Area S.D.	63800			0.50%			
Annin Twp.		420401	0.50%				
Port Allegany S.D.	42630			0.50%			
Annville Twp.		380101	0.50%				52.00
Annville Cleona S.D.	38030			0.90%			
Anthony Twp. (Lycoming Co.)		410204	0.50%		0.50%		
Jersey Shore Area S.D.	41400			1.10%			
Anthony Twp. (Montour Co.)		490601	0.50%		1.00%		
Warrior Run S.D.	49800			1.30%			
Antis Twp.		070201	0.50%				52.00
Bellwood Antis S.D.	07100			0.50%			
Antrim Twp.		280301	0.50%				52.00
Greencastle-Antrim S.D.	28300			0.50%			
Apollo Boro		030101	0.50%				10.00
Applo-Ridge S.D.	03060			0.50%			
Applewold Boro		030201	0.50%		1.00%		
Armstrong S.D.	03085			0.50%			
Archbald Boro		351001	0.50%		1.00%		52.00
Valley View S.D.	35840			0.50%			
Arendtsville Boro		010601	0.50%		1.00%	X	10.00
Upper Adams S.D.	01852			1.10%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Armagh Boro		320701	0.50%				10.00
United S.D.	32800			0.85%			
Armagh Twp.		440101	0.50%		1.00%		52.00
Mifflin County S.D.	44460			0.85%			
Armenia Twp.		080602	0.50%				
Troy Area S.D.	08665			0.50%			
Armstrong Twp. (Indiana Co.)		320301	0.51%		1.00%		10.00
Indiana Area S.D.	32370			0.75%			
Armstrong Twp. (Lycoming Co.)		410701	0.50%				
South Williamsport Area S.D.	41610			1.10%			
Arnold		651301	0.50%		1.00%		52.00
New Kensington Arnold S.D.	65630			0.50%			
Arona Boro		651701	0.50%				10.00
Yough S.D.	65890			0.50%			
Ashland Boro		540402	0.50%				52.00
North Schuylkill S.D.	54500			0.50%			
Ashland Twp.		160401	0.50%				10.00
Keystone S.D.	16650			0.50%			
Ashley Boro		400401	0.50%		1.00%		52.00
Hanover Area S.D.	40300			0.50%			
Ashville Boro		110902	0.50%		0.50%		10.00
Penn Cambria S.D.	11600			0.50%			
Aspinwall Boro		710401	0.50%		1.00%		52.00
Fox Chapel Area S.D.	02391			0.50%			
Aston Twp.		230701	0.50%		1.00%		
Penn Delco S.D.	23690			0.50%			
Asylum Twp.		080501	0.50%				
Towanda Area S.D.	08650			0.74%			
Atglen Boro		361301	0.50%				
Octorara Area S.D.	15650			0.50%			
Athens Boro		080101	0.50%		1.00%		52.00
Athens Area S.D.	08050			1.06%			
Athens Twp. (Bradford Co.)		080102	0.50%		1.00%		52.00
Athens Area S.D.	08050			1.06%			
Athens Twp. (Crawford Co.)		200401	0.50%		1.00%		
Penncrest S.D.	20470			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Atwood Boro		030202	0.50%		1.00%		
Armstrong S.D.	03085			0.50%			
Auburn Boro		540101	0.50%		1.00%		10.00
Blue Mountain S.D.	54080			0.50%			
Auburn Twp.		580201	0.50%		1.00%		
Elk Lake S.D.	58250			0.50%			
Austin Boro		530101	0.50%		1.00%		10.00
Austin Area S.D.	53030			0.50%			
Avalon Boro		710901	0.50%				52.00
Northgate S.D.	02687			0.50%			
Avis Boro		410201	0.50%		0.50%		52.00
Jersey Shore Area S.D.	41400			1.10%			
Avoca Boro		400801	0.50%		1.00%		52.00
Pittston Area S.D.	40660			0.50%			
Avondale		150101	1.00%		1.00%		
Avonmore Boro		650903	0.50%				52.00
Kiski Area S.D.	65440			0.50%			
Ayr Twp.		290101	0.50%				
Central Fulton S.D.	29130			0.50%			

[Back to alpha list](#)

*Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania*

## Local Withholding Tax

**Municipalities beginning with B**

Local Withholding Tax Rate Table								
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)	
Municipality	School District	SD Code	PSD Code	Muni Res	SD Res	Muni Non-Res		MD Exempt
Baden Boro			040202	0.50%		0.50%		52.00
	Ambridge Area S.D.	04070			0.50%			
Bald Eagle Twp.			180104	0.50%		0.50%		52.00
	Keystone Central S.D.	18360			1.00%			
Baldwin Boro			730101	0.50%		1.00%		52.00
	Baldwin Whitehall S.D.	02110			0.50%			
Baldwin Twp.			730102	0.50%				52.00
	Baldwin Whitehall S.D.	02110			0.50%			
Bally Boro			060201	0.50%				52.00
	Boyertown Area S.D.	06075			0.50%			
Bangor Boro			480101	0.53%		1.00%		52.00
	Bangor Area S.D.	48080			0.70%			
Banks Twp. (Carbon Co.)			400501	0.50%		1.00%		52.00
	Hazleton Area S.D.	40330			1.00%			
Banks Twp. (Indiana Co.)			330301	0.50%		1.00%		
	Punxsutawney Area S.D.	33800			0.50%			
Barkeyville Boro			610201	0.50%		1.00%		52.00
	Franklin Area S.D.	61220			0.50%			
Barnett Twp. (Forest Co.)			270102	0.50%		1.00%		10.00
	Forest Area S.D.	27200			0.50%			
Barnett Twp. (Jefferson Co.)			330201	0.50%		1.00%		10.00
	Brookville Area S.D.	33080			0.50%			
Barr Twp.			110801	0.50%				10.00
	Northern Cambria S.D.	11450			0.50%			
Barree Twp.			310202	0.50%				
	Juniata Valley S.D.	31280			1.25%			
Barrett Twp.			450301	0.50%		1.00%		52.00
	Pocono Mountain S.D.	45540			0.50%			
Barry Twp.			541101	0.50%				10.00
	Tri Valley S.D.	54780			0.50%			



**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Bart Twp.		361601	0.50%				
Solanco S.D.	36700			1.15%			
Bastress Twp.		410205	0.50%				
Jersey Shore Area S.D.	41400			1.10%			
Bath Boro		480502	0.50%		1.00%		52.00
Northampton Area S.D.	48490			0.70%			
Beale Twp.		340101	0.50%				
Juniata County S.D.	34360			0.50%			
Beallsville Boro		630301	0.50%		1.00%		52.00
Bethlehem Center S.D.	63100			0.50%			
Bear Creek Twp.		400901	0.50%		0.50%		52.00
Wilkes-Barre Area S.D.	40885			0.50%			
Bear Creek Village Boro		400902	0.50%				10.00
Wilkes-Barre Area S.D.	40885			0.50%			
Bear Lake Boro		620101	0.50%				5.00
Warren County S.D.	62830			0.50%			
Beaver Boro		040301	0.50%		0.50%		52.00
Beaver Area S.D.	04120			0.50%			
Beaver Falls		040401	1.00%		1.50%		52.00
Big Beaver Falls Area S.D.	04150			0.50%			
Knoch S.D		400502	0.50%		1.00%		52.00
Hazleton Area S.D.	40330			1.00%			
Beaver Twp. (Clarion Co.)		160402	0.50%		0.50%		52.00
Keystone S.D.	16650			0.50%			
Beaver Twp. (Columbia Co.)		190301	0.50%		1.00%		10.00
Bloomsburg Area S.D.	19120			1.06%			
Beaver Twp. (Crawford Co.)		200101	0.50%		1.00%		
	20103			0.50%			
Beaver Twp. (Jefferson Co.)		330202	0.50%		1.00%		10.00
Brookville Area S.D.	33080			0.50%			
Beaver Twp. (Snyder Co.)		550102	0.50%		1.00%		52.00
Mid-West S.D.	55500			1.80%			
Beavertown Boro		550103	0.50%		1.00%		52.00
Mid-West S.D.	55500			1.80%			
Beccaria Twp.		170403	0.50%		1.00%		10.00
Glendale S.D.	17300			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exem pt	
School District	SD Code	PSD Code					
Bechtelsville Boro		060202	0.50%		1.00%		52.00
Boyertown Area S.D.	06075			0.50%			
Bedford Boro		050101	0.50%		1.00%		52.00
Bedford Area S.D.	05100			1.00%			
Bedford Twp.		050102	0.50%		1.00%		52.00
Bedford Area S.D.	05100			1.00%			
Bedminster Twp.		091101	0.75%		1.00%		5.00
Pennridge S.D.	09810			1.00%			
Beech Creek Boro		180105	0.50%		0.50%		10.00
Keystone Central S.D.	18360			1.00%			
Beech Creek Twp.		180106	0.50%		0.50%		10.00
Keystone Central S.D.	18360			1.00%			
Belfast Twp.		290301	0.50%		1.00%		
Southern Fulton S.D.	29750			0.50%			
Bell Acres Boro		711102	0.50%		0.50%		
Quaker Valley S.D.	02775			0.50%			
Bell Twp. (Clearfield Co.)		320601	0.50%		0.50%		10.00
Purchase Line S.D.	32730			0.70%			
Bell Twp. (Jefferson Co.)		330304	0.50%		1.00%		
Punxsutawney Area S.D.	33800			0.50%			
Bell Twp. (Westmoreland Co.)		650904	0.50%				52.00
Kiski Area S.D.	65440			0.50%			
Belle Vernon Boro		650101	0.50%		1.00%		10.00
Belle Vernon Area S.D.	65060			0.50%			
Bellefonte Boro		140201	0.60%		1.00%		52.00
Bellefonte Area S.D.	14110			1.05%			
Bellevue Boro		710902	1.00%				52.00
Northgate S.D.	02687			0.50%			
Bellwood Boro		070202	0.50%		1.00%		35.00
Bellwood Antis S.D.	07100			0.50%			
Ben Avon Boro		710201	0.50%				10.00
Avonworth S.D.	02075			0.50%			
Ben Avon Heights Boro		710202	0.50%				10.00
Avonworth S.D.	02075			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Bendersville Boro		010602	0.50%		1.00%	X	10.00
Upper Adams S.D.	01852			1.10%			
Benezette Twp.		240301	0.50%		1.00%		10.00
Saint Marys Area S.D.	24800			0.50%			
Benner Twp.			0.50%		0.50%		52.00
Bellefonte Area S.D.	14110	140202		1.05%			
State College Area S.D.	14800	140401		0.95%			
Bensalem Twp.		090101	1.00%		1.00%		52.00
Benson Boro		560201	0.50%				10.00
Conemaugh Twp Area S.D.	56180			0.50%			
Bentleyville Boro		630201	0.50%		0.50%		52.00
Bentworth S.D.	63090			0.50%			
Benton Boro		190101	0.50%		1.00%		52.00
Benton Area S.D.	19100			1.10%			
Benton Twp. (Columbia Co.)		190102	0.50%		1.00%		
Benton Area S.D.	19100			1.10%			
Benton Twp. (Lackawanna Co.)		660101	0.50%				
Lackawanna Trail S.D.	66500			0.50%			
Berlin Boro		560102	0.50%		0.50%		
Berlin Brothersvalley S.D.	56100			0.50%			
Bern Twp.		061401	0.50%		1.00%		52.00
Schuylkill Valley S.D.	06750			0.50%			
Bernville Boro		061501	0.50%		1.00%		52.00
Tulpehocken Area S.D.	06800			0.50%			
Berrysburg Boro		221001	0.50%		0.50%		
Upper Dauphin Area S.D.	22900			0.50%			
Berwick Boro		190201	0.50%		1.00%		52.00
Berwick Area S.D.	19110			0.50%			
Berwick Twp. (Adams Co.)		010202	0.50%		1.00%	X	10.00
Conewago Valley S.D.	01160			1.00%			
Bessemer Boro		370301	0.50%		1.00%		52.00
Mohawk Area S.D.	37500			0.50%			
Bethel Park Boro		730201	1.00%				52.00
Bethel Park S.D.	02125			0.50%			
Bethel Twp. (Armstrong Co.)		030203	0.50%		1.00%		10.00
Armstrong S.D.	03085			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Bethel Twp. (Berks Co.)		061502	0.50%		1.00%		52.00
Tulpehocken Area S.D.	06800			0.50%			
Bethel Twp. (Fulton Co.)		290302	0.50%			X	
Southern Fulton S.D.	29750			0.50%			
Bethel Twp. (Lebanon Co.)		380501	0.50%				10.00
Northern Lebanon S.D.	38500			0.50%			
Bethlehem (Lehigh Co.)		480202	0.50%		1.00%		52.00
Bethlehem Area S.D.	48100			0.50%			
Bethlehem (Northampton Co.)			0.50%		1.00%		52.00
Bethlehem Area S.D.	48100	480202		0.50%			
Saucon Valley S.D.	48600	480703		0.50%			
Bethlehem Twp.		480203	0.50%		1.00%		52.00
Bethlehem Area S.D.	48100			0.50%			
Big Beaver Boro		040402	0.50%		1.00%		52.00
Big Beaver Falls Area S.D.	04150			0.50%			
Big Run Boro		330305	0.50%		1.00%		52.00
Punxsutawney Area S.D.	33800			0.50%			
Bigler Twp.		170601	0.50%		1.00%		52.00
Moshannon Valley S.D.	17500			0.50%			
Biglerville Boro		010603	0.50%		1.00%	X	10.00
Upper Adams S.D.	01852			1.10%			
Bingham Twp.		530402	0.50%		1.00%		
Northern Potter S.D.	53550			0.50%			
Birdsboro Boro		060502	0.50%		1.00%		52.00
Daniel Boone Area S.D.	06150			0.50%			
Birmingham Boro		070605	0.50%		1.00%		
Tyrone Area S.D.	07800			0.65%			
Birmingham Twp. (Chester Co.)		151101					52.00
Black Creek Twp.		400503	0.50%		1.00%		52.00
Hazleton Area S.D.	40330			1.00%			
Black Lick Twp. (Indiana Co.)			0.50%		0.50%		52.00
Apollo-Ridge S.D.	03060	030105		0.50%			
River Valley S.D.	32110	320101		0.75%			
Black Twp.		560501	0.50%		1.00%		
Rockwood Area S.D.	56630			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Blacklick Twp. (Cambria Co.)		110101	0.50%		0.50%		
Blacklick Valley S.D.	11060			0.50%			
Blain Boro		500401	0.50%		1.00%		
West Perry S.D.	50800			1.20%			
Blaine Twp.		631001	0.50%		1.00%		10.00
McGuffey S.D.	63390			0.50%			
Blair Twp.		070402	0.50%		1.00%		52.00
Hollidaysburg Area S.D.	07350			0.50%			
Blairsville Boro		320102	0.50%		1.00%		52.00
River Valley S.D.	32110			0.75%			
Blakely Boro		351002	0.50%		0.50%		52.00
Valley View S.D.	35840			0.50%			
Blawnox Boro		710402	0.50%				52.00
Fox Chapel Area S.D.	02391			0.50%			
Bloom Twp.		170301	0.50%		1.00%		10.00
Dubois Area S.D.	17200			0.50%			
Bloomfield Boro		500402	0.50%		1.00%		52.00
West Perry S.D.	50800			1.20%			
Bloomfield Twp. (Bedford Co.)		050401	0.50%				10.00
Northern Bedford County S.D.	05600			0.50%			
Bloomfield Twp. (Crawford Co.)		251201	0.50%		1.00%		
Union City Area S.D.	25910			0.50%			
Blooming Valley Boro		200402	0.50%		1.00%		52.00
Penncrest S.D.	20470			0.50%			
Bloomsburg Boro		190302	0.50%		1.00%		52.00
Bloomsburg Area S.D.	19120			1.06%			
Bloss Twp.		590203	0.50%				
Southern Tioga S.D.	59700			1.20%			
Blossburg Boro		590204	0.50%		1.00%		52.00
Southern Tioga S.D.	59700			1.20%			
Blythe Twp.		540701	0.50%				10.00
Saint Clair Area S.D.	54680			0.50%			
Boggs Twp. (Armstrong Co.)		030204	0.50%				
Armstrong S.D.	03085			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Boggs Twp. (Centre Co.)		140101	0.50%		0.50%		52.00
Bald Eagle Area S.D.	14100			2.05%			
Boggs Twp. (Clearfield Co.)		170703	0.50%		0.50%		
Philipsburgh-Osceola Area S.D.	17700			0.50%			
Bolivar Boro		651001	0.50%		0.50%		52.00
Ligonier Valley S.D.	65490			0.50%			
Bonneauville Boro			0.50%		1.00%	X	10.00
Conewago Valley S.D.	01160	010203		1.00%			
Littlestown Area S.D.	01520	010501		1.10%			
Boswell Boro		560401	0.50%				40.00
North Star S.D.	56550			0.50%			
Bowmanstown Boro		130301	0.50%		1.00%		10.00
Palmerton Area S.D.	13650			0.50%			
Boyertown Boro		060203	0.50%		1.00%		52.00
Boyertown Area S.D.	06075			0.50%			
Brackenridge Boro		710601	0.50%				52.00
Highlands S.D.	02475			0.50%			
Braddock Boro		721001	1.25%		1.00%		52.00
Woodland Hills S.D.	02990			0.50%			
Braddock Hills Boro		721002	0.50%				52.00
Woodland Hills S.D.	02990			0.50%			
Bradford		420101	0.50%		1.00%		52.00
Bradford Area S.D.	42080			0.50%			
Bradford Twp. (Clearfield Co.)		170101	0.50%		1.00%		52.00
Clearfield Area S.D.	17100			0.50%			
Bradford Twp. (McKean Co.)		420102	0.50%		1.00%		52.00
Bradford Area S.D.	42080			0.50%			
Bradford Woods Boro		710701	0.50%		1.00%		
North Allegheny S.D.	02685			0.50%			
Brady Twp. (Butler Co.)		100601	0.50%		1.00%		
Slippery Rock Area S.D.	10750			0.50%			
Brady Twp. (Clarion Co.)		100312	0.50%				5.00
Karns City Area S.D.	10360			0.50%			
Brady Twp. (Clearfield Co.)		170302	0.50%		1.00%		10.00
Dubois Area S.D.	17200			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Brady Twp. (Huntingdon Co.)		310101	0.50%		0.50%		10.00
Huntingdon Area S.D.	31250			1.00%			
Brady Twp. (Lycoming Co.)		410401	0.50%				
Montgomery Area S.D.	41500			1.25%			
Bradys Bend Twp.		100301	0.50%		1.00%		5.00
Karns City Area S.D.	10360			0.50%			
Braintrim Twp.		080711	0.50%		1.00%		
Wyalusing Area S.D.	08900			0.94%			
Branch Twp.		540301	0.50%		1.00%		52.00
Minersville Area S.D.	54470			0.50%			
Bratton Twp.		440102	0.50%		1.00%		10.00
Mifflin County S.D.	44460			0.85%			
Brecknock Twp. (Berks Co.)		060801	0.50%		1.00%		10.00
Governor Mifflin S.D.	06300			0.50%			
Brecknock Twp. (Lancaster Co.)		360501	0.50%				52.00
East Lancaster County S.D.	36230			0.50%			
Brentwood Boro		730301	0.50%				52.00
Brentwood Borough S.D.	02145			0.50%			
Briar Creek Boro		190202	0.50%		1.00%		52.00
Berwick Area S.D.	19110			0.50%			
Briar Creek Twp.		190203	0.50%		1.00%		35.00
Berwick Area S.D.	19110			0.50%			
Bridgeport Boro		461901	1.00%		1.00%		52.00
Bridgeton Twp.		091001	0.50%		1.00%		
Palisades S.D.	09800			0.50%			
Bridgeville Boro		730501	0.50%		1.00%		52.00
Chartiers Valley S.D.	02175			0.50%			
Bridgewater Boro		040302	0.50%		1.00%		52.00
Beaver Area S.D.	04120			0.50%			
Bridgewater Twp.		580402	1.00%		1.00%		
Brighton Twp.		040303	0.50%		1.00%		52.00
Beaver Area S.D.	04120			0.50%			
Brisbin Boro		170602	0.50%		0.50%		
Moshannon Valley S.D.	17500			0.50%			
Bristol Boro		090201					52.00
Bristol Twp.		090301	0.50%		0.50%		52.00

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exem pt	
School District	SD Code	PSD Code					
Broad Top City Boro		050505	0.50%		0.50%		10.00
Tussey Mountain S.D.	05800			0.50%			
Broad Top Twp.		050501	0.50%		1.00%		10.00
Tussey Mountain S.D.	05800			0.50%			
Brockway Boro		330102	0.50%		1.00%		52.00
Brockway Area S.D.	33070			0.50%			
Brokenstraw Twp.		620102	0.50%		1.00%		52.00
Warren County S.D.	62830			0.50%			
Brookfield Twp.		590101	0.50%		1.00%		10.00
Northern Tioga S.D.	59600			1.20%			
Brookhaven Boro		230702	0.50%		1.00%		
Penn Delco S.D.	23690			0.50%			
Brooklyn Twp.		580501	0.50%		1.00%		
Mountain View S.D.	58460			0.50%			
Brookville Boro		330203	0.50%		1.00%		52.00
Brookville Area S.D.	33080			0.50%			
Brothersvalley Twp.		560103	0.50%		1.00%		
Berlin Brothersvalley S.D.	56100			0.50%			
Brown Twp. (Lycoming Co.)		410206	0.50%		0.50%		
Jersey Shore Area S.D.	41400			1.10%			
Brown Twp. (Mifflin Co.)		440103	0.50%		1.00%		52.00
Mifflin County S.D.	44460			0.85%			
Brownstown Boro		110501	0.50%		1.00%		10.00
Ferndale Area S.D.	11200			0.50%			
Brownsville Boro		260201	0.50%		1.00%		10.00
Brownsville Area S.D.	26080			0.50%			
Brownsville Twp.		260202	0.50%		1.00%		10.00
Brownsville Area S.D.	26080			0.50%			
Bruin Boro		100304	0.50%				5.00
Karns City Area S.D.	10360			0.50%			
Brush Creek Twp.		290303	0.50%		0.50%		
Southern Fulton S.D.	29750			0.50%			
Brush Valley Twp.		320702	0.50%		0.50%		10.00
United S.D.	32800			0.85%			
Bryn Athyn Boro		460201	0.50%		1.00%		52.00
Bryn Athyn S.D.	46050			0.50%			



**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

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Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Buck Twp.		400903	0.50%		0.50%		52.00
Wilkes-Barre Area S.D.	40885			0.50%			
Buckingham Twp.		090501	0.50%		1.00%		10.00
Central Bucks S.D.	09210			0.50%			
Buffalo Twp. (Butler Co.)		100203	0.50%		1.00%		52.00
Freeport Area S.D.	03305			0.50%			
Buffalo Twp. (Perry Co.)		500201	0.50%				
Newport S.D.	50400			1.10%			
Buffalo Twp. (Union Co.)		600201	0.50%				52.00
Mifflinburg Area S.D.	60500			1.55%			
Buffalo Twp. (Washington Co.)		631002	0.50%		1.00%		52.00
McGuffey S.D.	63390			0.50%			
Buffington Twp.		320703	0.50%		0.50%		52.00
United S.D.	32800			0.85%			
Bullskin Twp.		260301	0.50%		1.00%		
Connellsville Area S.D.	26130			0.50%			
Burgettstown Boro		630401	0.50%		1.00%		52.00
Burgettstown Area S.D.	63120			0.50%			
Burlington Boro		080603	0.50%		1.00%		
Troy Area S.D.	08665			0.50%			
Burlington Twp.		080604	0.50%		1.00%		
Troy Area S.D.	08665			0.50%			
Burnham Boro		440104	0.50%		1.00%		52.00
Mifflin County S.D.	44460			0.85%			
Burnside Boro		320602	0.50%		1.00%		10.00
Purchase Line S.D.	32730			0.70%			
Burnside Twp. (Centre Co.)		140102	0.50%		0.50%		10.00
Bald Eagle Area S.D.	14100			2.05%			
Burnside Twp. (Clearfield Co.)		170501	0.50%		0.50%		52.00
Harmony Area S.D.	17350			0.50%			
Burrell Twp. (Armstrong Co.)		030205	0.50%				
Armstrong S.D.	03085			0.50%			
Burrell Twp. (Indiana Co.)		320103	0.50%		0.50%		52.00
River Valley S.D.	32110			0.75%			
Bushkill Twp.		480401	0.75%		1.00%		52.00
Nazareth Area S.D.	48480			0.70%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Butler		100101	0.50%		1.00%		52.00
Butler Area S.D.	10125			0.50%			
Butler Twp. (Adams Co.)		010604	0.50%		1.00%	X	10.00
Upper Adams S.D.	01852			1.10%			
Butler Twp. (Butler Co.)		100102	0.50%				52.00
Butler Area S.D.	10125			0.50%			
Butler Twp. (Luzerne Co.)		400504	0.50%		1.00%		52.00
Hazleton Area S.D.	40330			1.00%			
Butler Twp. (Schuylkill Co.)		540403	0.50%		1.00%		52.00
North Schuylkill S.D.	54500			0.50%			

[Back to alpha list](#)

*Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania*

## Local Withholding Tax

**Municipalities beginning with C**

Local Withholding Tax Rate Table								
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)	
Municipality	School District	SD Code	PSD Code	Muni Res	SD Res	Muni Non-Res		MD Exempt
Cadogan Twp.			030206	0.50%		1.00%		10.00
	Armstrong S.D.	03085			0.50%			
Caernarvon Twp. (Berks Co.)			151001	0.50%		1.00%		52.00
	Twin Valley S.D.	06810			0.50%			
Caernarvon Twp. (Lancaster Co.)			360502	0.50%		1.00%	X	10.00
	East Lancaster County S.D.	36230			0.50%			
California Boro			630502	0.50%		1.00%		52.00
	California Area S.D.	63150			0.50%			
Callensburg Boro			160403	0.50%				
	Keystone S.D.	16650			0.50%			
Callery Boro			100801	0.50%				52.00
	Seneca Valley S.D.	10790			0.50%			
Callimont Boro			560301	0.50%				
	Meyersdale Area S.D.	56520			0.50%			
Caln Twp.			150201	0.50%		1.00%		52.00
	Coatesville Area S.D.	15190			0.50%			
Cambria Twp.			110301	0.50%		0.50%		25.00
	Central Cambria S.D.	11130			0.50%			
Cambridge Springs Boro			200403	1.40%		1.00%		52.00
	Penncrest S.D.	20470			0.50%			
Cambridge Twp.			200404	0.50%		1.00%		
	Penncrest S.D.	20470			0.50%			
Camp Hill Boro			210201	0.50%		1.00%		52.00
	Camp Hill S.D.	21100			1.50%			
Canaan Twp.			640201					10.00
Canal Twp.			610202	0.50%		1.00%		10.00
	Franklin Area S.D.	61220			0.50%			
Canoe Twp.				0.50%		1.00%		
	Marion Center Area S.D.	32520	320401		0.85%			
	Punxsutawney Area S.D.	33800	330302		0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Canonsburg Boro		630601	0.50%		1.00%		52.00
Canon McMillan S.D.	63170			0.50%			
Canton Boro		080201	0.50%				52.00
Canton Area S.D.	08100			0.50%			
Canton Twp. (Bradford Co.)		080202	0.50%				
Canton Area S.D.	08100			0.50%			
Canton Twp. (Washington Co.)		631302	0.50%		1.00%		52.00
Trinity Area S.D.	63800			0.50%			
Carbon Twp.		050506	0.50%		1.00%		10.00
Tussey Mountain S.D.	05800			0.50%			
Carbondale		350201	2.00%		1.00%		52.00
Carbondale Area S.D.	35130			0.50%			
Carbondale Twp.		350401	0.50%				10.00
Lakeland S.D.	35460			0.50%			
Carlisle Boro		210301	0.50%		1.00%		52.00
Carlisle Area S.D.	21110			1.10%			
Carmichaels Boro		300101	0.50%		1.00%		10.00
Carmichaels Area S.D.	30130			0.50%			
Carnegie Boro		730401	0.50%		1.00%		52.00
Carlynton S.D.	02160			0.50%			
Knoch S.D.		500403	0.50%		1.00%		
West Perry S.D.	50800			1.20%			
Carroll Twp. (Washington Co.)		631201	0.50%		0.50%		52.00
Ringgold S.D.	63700			0.50%			
Carroll Twp. (York Co.)		670701	0.50%		1.00%		52.00
Nothern York County S.D.	67460			0.75%			
Carroll Valley Boro		010301	0.50%		0.50%	X	
	01305			1.00%			
Carrolltown Boro		110201	0.50%		1.00%		52.00
Cambria Heights S.D.	11120			0.50%			
Cascade Twp.		410501	0.50%				
Montoursville Area S.D.	41510			1.15%			
Cass Twp. (Huntingdon Co.)		310401	0.50%		0.50%		
South Huntingdon County S.D.	31750			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Cass Twp. (Schuylkill Co.)		540302	0.50%		0.50%		52.00
Minersville Area S.D.	54470			0.50%			
Cassandra Boro		111001	0.50%				15.00
Portage Area S.D.	11630			0.50%			
Casselman Boro		560502	0.50%				
Rockwood Area S.D.	56630			0.50%			
Cassville Boro		310402	0.50%		0.50%		
South Huntingdon County S.D.	31750			0.50%			
Castanea Twp.		180107	0.50%		0.50%		52.00
Keystone Central S.D.	18360			1.00%			
Castle Shannon Boro			0.50%		1.00%		
Bethel Park S.D.	02125	730202		0.50%			47.00
Keystone Oaks S.D.	02500	730901		0.50%			52.00
Catasauqua Boro		390201	0.50%		1.00%		52.00
Catasauqua Area S.D.	39130			0.50%			
Catawissa Boro		190601	0.50%		1.00%		10.00
Southern Columbia Area S.D.	19750			1.50%			
Catawissa Twp.			0.50%		1.00%		
Bloomsburg Area S.D.	19120	190303		1.06%			10.00
Southern Columbia Area S.D.	19750	190602		1.50%			
Catharine Twp.		070701	0.50%		1.00%		10.00
Williamsburg Community S.D.	07900			0.50%			
Cecil Twp.		630602	0.50%		1.00%		52.00
Canon McMillan S.D.	63170			0.50%			
Center Twp. (Beaver Co.)		040601	0.50%		1.00%		52.00
Central Valley S.D.	04200			0.50%			
Center Twp. (Butler Co.)		100103	0.50%		1.00%		52.00
Butler Area S.D.	10125			0.50%			
Center Twp. (Greene Co.)		300502	0.50%		1.00%		52.00
West Greene S.D.	30850			0.50%			
Center Twp. (Indiana Co.)		320201	0.50%		1.00%		52.00
Homer Center S.D.	32330			0.90%			
Center Twp. (Snyder Co.)		550104	0.50%		1.00%		10.00
Midd-West S.D.	55500			1.80%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Centerport Boro		061402	0.50%		1.00%		
Schuylkill Valley S.D.	06750			0.50%			
Centerville Boro (Crawford Co.)		200501	0.50%				10.00
Titusville Area S.D.	61720			0.50%			
Centerville Boro (Washington Co.)		630302	0.50%		1.00%		35.00
Bethlehem Center S.D.	63100			0.50%			
Central City Boro		560701	0.50%		1.00%		10.00
Shade-Central City S.D.	56720			0.50%			
Centralia Boro		490301	0.50%		0.50%		10.00
Mount Carmel Area S.D.	49510			0.50%			
Centre Hall Boro		140301	0.50%		0.50%		10.00
Penns Valley Area S.D.	14700			1.30%			
Centre Twp. (Berks Co.)		061403	0.50%		1.00%		
Schuylkill Valley S.D.	06750			0.50%			
Centre Twp. (Perry Co.)		500404	0.50%		1.00%		
West Perry S.D.	50800			1.20%			
Ceres Twp.			0.50%		1.00%		
Otto Eldred S.D.	42600	420301		0.50%			
Oswayo Valley S.D.	53750	530501		0.50%			
Chadds Ford Twp.		151107					52.00
Chalfant Boro		721003	0.50%				52.00
Woodland Hills S.D.	02990			0.50%			
Chalfont Boro		090502	0.50%		1.00%		52.00
Central Bucks S.D.	09210			0.50%			
Chambersburg Boro		280101	0.50%		1.00%	X	52.00
Chambersburg Area S.D.	28130			1.20%			
Chanceford Twp.		670801	0.50%		1.00%	X	
Red Lion Area S.D.	67550			0.50%			
Chapman Boro		480503	0.50%		1.00%		
Northampton Area S.D.	48490			0.70%			
Chapman Twp. (Clinton Co.)		180108	0.50%		0.50%		52.00
Keystone Central S.D.	18360			1.00%			
Chapman Twp. (Snyder Co.)		550201	0.50%				
Selinsgrove S.D.	55710			1.60%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Charleroi Boro		630701	0.50%		1.00%		52.00
Charleroi S.D.	63180			0.50%			
Charleston Twp.		590302	0.50%		1.00%		10.00
Wellsboro Area S.D.	59850			1.00%			
Charlestown Twp.		150401	1.00%		0.50%		52.00
Chartiers Twp.		630801	0.50%		1.00%		52.00
Chartiers Houston S.D.	63190			0.50%			
Chatham Twp.		590102	0.50%		1.00%		10.00
Northern Tioga S.D.	59600			1.20%			
Cheltenham Twp.		460301	1.00%		1.00%		52.00
Cheltenham Township S.D.	46130			0.50%			
Cherry Grove Twp.		620103	0.50%		1.00%		5.00
Warren County S.D.	62830			0.50%			
Cherry Tree Boro		170504	0.50%		0.50%		10.00
Harmony Area S.D.	17350			0.50%			
Cherry Twp. (Butler Co.)		100501	0.50%		1.00%		52.00
Moniteau S.D.	10535			0.50%			
Cherry Twp. (Sullivan Co.)		570101	0.50%				
Sullivan County S.D.	57630			0.50%			
Cherry Valley Boro		100502	0.50%				10.00
Moniteau S.D.	10535			0.50%			
Cherryhill Twp.		320501	0.50%		0.50%		
Penns Manor Area S.D.	32630			0.75%			
Cherrytree Twp.		200507	0.50%		1.00%		10.00
Titusville Area S.D.	61720			0.50%			
Chest Springs Boro		110202	0.50%				
Cambria Heights S.D.	11120			0.50%			
Chest Twp. (Cambria Co.)		110203	0.50%		0.50%		
Cambria Heights S.D.	11120			0.50%			
Chest Twp. (Clearfield Co.)		170502	0.50%				10.00
Harmony Area S.D.	17350			0.50%			
Chester		230101	3.75%		2.00%		52.00
Chester Heights Boro		230302					52.00

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Chester Hill Boro		170704	0.50%				52.00
Philipsburgh-Osceola Area S.D.	17700			0.50%			
Chester Twp.		230102	1.00%		1.00%		10.00
Chestnuthill Twp.		450201	0.50%		1.00%		
Pleasant Valley S.D.	45520			0.50%			
Cheswick Boro		710101	0.50%				52.00
Allegheny Valley S.D.	02060			0.50%			
Chicora Boro		100305	0.50%				52.00
Karns City Area S.D.	10360			0.50%			
Chippewa Twp.		040501	0.50%		0.50%		52.00
Blackhawk S.D.	04160			0.50%			
Christiana Boro		361307	0.50%				
Octorara Area S.D.	15650			0.50%			
Churchill Boro		721004	0.50%		1.00%		52.00
Woodland Hills S.D.	02990			0.50%			
Clairton		730601	1.00%				52.00
Clairton S.D.	02190			0.50%			
Clara Twp.		530502	0.50%		1.00%		
Oswayo Valley S.D.	53750			0.50%			
Clarendon Boro		620104	0.50%		1.00%		52.00
Warren County S.D.	62830			0.50%			
Clarion Boro		160201	0.50%		1.00%		52.00
Clarion Area S.D.	16120			0.50%			
Clarion Twp.		160301	0.50%				52.00
Clarion-Limestone Area S.D.	16170			0.50%			
Clark Boro		431001	0.50%		1.00%		40.00
Sharpsville Area S.D.	43570			0.50%			
Clarks Green Boro		350102	0.50%		0.50%		52.00
Abington Heights S.D.	35030			0.50%			
Clarks Summit Boro		350103	0.50%		1.00%		52.00
Abington Heights S.D.	35030			0.50%			
Clarksville Boro		300301	0.50%		1.00%		10.00
Jefferson-Morgan S.D.	30350			0.50%			



**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
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Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Clay Twp. (Butler Co.)		100503	0.50%				52.00
Moniteau S.D.	10535			0.50%			
Clay Twp. (Huntingdon Co.)		310403	0.50%		1.00%		
South Huntingdon County S.D.	31750			0.50%			
Clay Twp. (Lancaster Co.)		360702	0.50%				52.00
Ephrata Area S.D.	36260			0.50%			
Claysville Boro		631003	0.50%		1.00%		52.00
McGuffey S.D.	63390			0.50%			
Clearfield Boro		170102	0.50%		0.50%		52.00
Clearfield Area S.D.	17100			0.50%			
Clearfield Twp. (Butler Co.)		100104	0.50%				5.00
Butler Area S.D.	10125			0.50%			
Clearfield Twp. (Cambria Co.)		110204	0.50%		1.00%		
Cambria Heights S.D.	11120			0.50%			
Cleona Boro		380102	0.50%				52.00
Annville Cleona S.D.	38030			0.90%			
Cleveland Twp.		190603	0.50%		1.00%		
Southern Columbia Area S.D.	19750			1.50%			
Clifford Twp.		580502	0.50%		1.00%		
Mountain View S.D.	58460			0.50%			
Clifton Heights		231301					52.00
Clifton Twp.		350601	0.50%				
North Pocono S.D.	35650			0.50%			
Clinton Twp. (Butler Co.)		100701	0.50%				52.00
Knoch S.D.	10780			0.50%			
Clinton Twp. (Lycoming Co.)		410402	0.50%		0.50%		47.00
Montgomery Area S.D.	41500			1.25%			
Clinton Twp. (Venango Co.)		610203	0.50%		1.00%		25.00
Franklin Area S.D.	61220			0.50%			
Clinton Twp. (Wayne Co.)		580305	0.50%		0.50%		
Forest City Regional S.D.	58300			0.50%			
Clinton Twp. (Wyoming Co.)		660105	0.50%				52.00
Lackawanna Trail S.D.	66500			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
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Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Clintonville Boro		610204	0.50%		1.00%		10.00
Franklin Area S.D.	61220			0.50%			
Clover Twp.		330204	0.50%		1.00%		10.00
Brookville Area S.D.	33080			0.50%			
Clymer Boro		320502	0.50%				52.00
Penns Manor Area S.D.	32630			0.75%			
Clymer Twp.		590103	0.50%		1.00%		10.00
Northern Tioga S.D.	59600			1.20%			
Coal Center Boro		630503	0.50%		0.50%		5.00
California Area S.D.	63150			0.50%			
Coal Twp.		490401	0.50%		1.00%		52.00
Shamokin Area S.D.	49650			0.50%			
Coaldale Boro (Bedford Co.)		050502	0.50%				10.00
Tussey Mountain S.D.	05800			0.50%			
Coaldale Boro (Schuylkill Co.)		130404	0.50%		1.00%		52.00
Panther Valley S.D.	13660			0.50%			
Coalmont Boro		050507	0.50%		1.00%		10.00
Tussey Mountain S.D.	05800			0.50%			
Coalport Boro		170404	0.50%		0.50%		10.00
Glendale S.D.	17300			0.50%			
Coatesville		150202	2.00%		1.00%		52.00
Coatesville Area S.D.	15190			0.50%			
Cochranton Boro		200201	0.50%		1.00%		52.00
Crawford Central S.D.	20135			0.50%			
Codorus Twp.		671101	0.50%		1.00%	X	
Southern York County S.D.	67650			0.80%			
Cogan House Twp.		590201	0.50%				
Southern Tioga S.D.	59700			1.20%			
Cokeburg Boro		630202	0.50%		0.50%		52.00
Bentworth S.D.	63090			0.50%			
Cold Spring Twp.		380502					
Northern Lebanon S.D.	38500			1.00%			
Colebrook Twp.		180109	0.50%		0.50%		10.00
Keystone Central S.D.	18360			1.00%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
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Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Colebrookdale Twp.		060204	0.50%		1.00%		52.00
Boyertown Area S.D.	06075			0.50%			
Colerain Twp. (Bedford Co.)		050103	0.50%		1.00%		10.00
Bedford Area S.D.	05100			1.00%			
Colerain Twp. (Lancaster Co.)		361602	0.50%				
Solanco S.D.	36700			1.15%			
College Twp.		140402	0.50%		1.00%		52.00
State College Area S.D.	14800			0.95%			
Collegeville Boro		461201	0.50%		1.00%		52.00
Perkiomen Valley S.D.	46610			0.90%			
Colley Twp.		570102	0.50%				
Sullivan County S.D.	57630			0.50%			
Collier Twp.		730502	0.50%		1.00%		52.00
Chartiers Valley S.D.	02175			0.50%			
Columbia Boro		360201	0.50%				52.00
Columbia Borough S.D.	36150			0.50%			
Columbia Twp.		080605	0.50%				
Troy Area S.D.	08665			0.50%			
Columbus Twp.		250107	0.50%		1.00%		
Corry Area S.D.	25145			0.50%			
Colwyn Boro		231502	1.00%		1.00%		52.00
Concord Twp. (Butler Co.)		100504	0.50%		1.00%		10.00
Moniteau S.D.	10535			0.50%			
Concord Twp. (Delaware Co.)		230303					52.00
Concord Twp. (Erie Co.)		250103	0.50%		1.00%		
Corry Area S.D.	25145			0.50%			
Conemaugh Twp. (Cambria Co.)		110401	0.50%		1.00%		52.00
Conemaugh Valley S.D.	11140			0.50%			
Conemaugh Twp. (Indiana Co.)		320104	0.50%		0.50%		52.00
River Valley S.D.	32110			0.75%			
Conemaugh Twp. (Somerset Co.)		560202	0.50%		0.50%		52.00
Conemaugh Twp Area S.D.	56180			0.50%			
Conestoga Twp.		361401	0.50%		1.00%	X	
Penn Manor S.D.	36520			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Conewago Twp. (Adams Co.)		010204	0.50%		1.00%	X	52.00
Conewago Valley S.D.	01160			1.00%			
Conewago Twp. (Dauphin Co.)		220501	0.50%		1.00%		10.00
Lower Dauphin S.D.	22400			0.50%			
Conewago Twp. (York Co.)		670601	0.50%		1.00%	X	52.00
Northeastern York S.D.	67440			0.50%			
Conewango Twp.		620105	0.50%		1.00%		52.00
Warren County S.D.	62830			0.50%			
Confluence Boro		561003	0.50%				
Turkeyfoot Valley Area S.D.	56840			0.50%			
Conneaut Lake Boro		200102	0.50%		1.00%		52.00
Conneaut S.D.	20103			0.50%			
Conneaut Twp. (Crawford Co.)		200103	0.50%		1.00%		
Conneaut S.D.	20103			0.50%			
Conneaut Twp. (Erie Co.)		251102	0.50%		1.00%		52.00
Northwestern S.D.	25850			0.50%			
Conneautville Boro		200104	0.50%		1.00%		52.00
Conneaut S.D.	20103			0.50%			
Connellsville		260302	0.50%		1.00%		52.00
Connellsville Area S.D.	26130			0.50%			
Connellsville Twp.		260303	0.50%		1.00%		52.00
Connellsville Area S.D.	26130			0.50%			
Connoquenessing Boro		100105	0.50%				5.00
Butler Area S.D.	10125			0.50%			
Connoquenessing Twp.		100106	0.50%				52.00
Butler Area S.D.	10125			0.50%			
Conoy Twp.		360601	0.50%				52.00
Elizabethtown Area S.D.	36240			0.50%			
Conshohocken Boro		460401	0.50%		1.00%		52.00
Colonial S.D.	46160			0.50%			
Conway Boro		040701	0.50%		0.50%		52.00
Freedom Area S.D.	04285			0.50%			
Conyngham Boro		400505	0.50%		1.00%		52.00
Hazleton Area S.D.	40330			1.00%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
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Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Conyngham Twp. (Columbia Co.)		540401	0.50%				52.00
North Schuylkill S.D.	54500			0.50%			
Conyngham Twp. (Luzerne Co.)		400301	0.50%		1.00%		10.00
Greater Nanticoke Area S.D.	40260			0.50%			
Cook Twp.		651002	0.50%		0.50%		52.00
Ligonier Valley S.D.	65490			0.50%			
Cooke Twp.		210101	0.50%		1.00%		10.00
Big Spring S.D.	21050			1.15%			
Coolbaugh Twp.		450302	0.50%		1.00%		52.00
Pocono Mountain S.D.	45540			5.00%			
Coolspring Twp.		430701	0.50%		1.00%		10.00
Mercer Area S.D.	43500			0.50%			
Cooper Twp. (Clearfield Co.)		170801	0.50%		0.50%		52.00
West Branch Area S.D.	17900			0.50%			
Cooper Twp. (Montour Co.)		470101	0.50%		1.00%		52.00
Danville Area S.D.	47180			1.15%			
Coopersburg Boro		390801	0.50%		1.00%		52.00
Southern Lehigh S.D.	39570			0.50%			
Cooperstown Boro		610401	0.50%				10.00
Valley Grove S.D.	61860			0.50%			
Coplay Boro		390901	0.50%		1.00%		10.00
Whitehall Coplay S.D.	39780			0.50%			
Coraopolis Boro		730701	0.50%				52.00
Cornell S.D.	02210			0.50%			
Cornplanter Twp.		610301	0.50%		1.00%		52.00
Oil City Area S.D.	61620			0.50%			
Cornwall Boro		380201	0.50%				52.00
Cornwall Lebanon S.D.	38130			0.50%			
Corry		250104	0.50%		1.00%		52.00
Corry Area S.D.	25145			0.50%			
Corsica Boro		160305	0.50%				52.00
Clarion-Limestone Area S.D.	16170			0.50%			
Corydon Twp.		420103	0.50%		1.00%		
Bradford Area S.D.	42080			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Coudersport Boro		530202	0.50%		1.00%		52.00
Coudersport Area S.D.	53130			0.50%			
Courtdale Boro		401101	0.50%		1.00%		52.00
Wyoming Valley West S.D.	40930			0.50%			
Covington Twp. (Clearfield Co.)		170103	0.50%		0.50%		10.00
Clearfield Area S.D.	17100			0.50%			
Covington Twp. (Lackawanna Co.)		350602	0.50%		1.00%		52.00
North Pocono S.D.	35650			0.50%			
Covington Twp. (Tioga Co.)		590205	0.50%		1.00%		
Southern Tioga S.D.	59700			1.20%			
Cowanshannock Twp.		030207	0.50%		1.00%		
Armstrong S.D.	03085			0.50%			
Crafton Boro		730402	0.50%		1.00%		52.00
Carlynton S.D.	02160			0.50%			
Cranberry Twp. (Butler Co.)		100802	0.50%		1.00%		52.00
Seneca Valley S.D.	10790			0.50%			
Cranberry Twp. (Venango Co.)		610101	0.50%		1.00%		52.00
Cranberry Area S.D.	61130			0.50%			
Cranesville Boro		251103	0.50%		1.00%		52.00
Northwestern S.D.	25850			0.50%			
Crawford Twp.		410202	0.50%				
Jersey Shore Area S.D.	41400			1.10%			
Creekside Boro		320402	0.50%				
Marion Center Area S.D.	32520			0.85%			
Crescent Twp.		731101	0.50%				52.00
Moon Area S.D.	02634			0.50%			
Cresson Boro		110903	0.50%		0.50%		52.00
Penn Cambria S.D.	11600			0.50%			
Cresson Twp.		110904	0.50%		0.50%		10.00
Penn Cambria S.D.	11600			0.50%			
Cressona Boro		540102	0.50%				52.00
Blue Mountain S.D.	54080			0.50%			
Cromwell Twp.		310404	0.50%				
South Huntingdon County S.D.	31750			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Cross Creek Twp.		630101	0.50%		1.00%		52.00
Avella Area S.D.	63050			0.50%			
Cross Roads Boro		670901	0.50%		1.00%	X	10.00
South Eastern S.D.	67620			0.50%			
Croyle Twp.		110602	0.50%		1.00%		52.00
Forest Hills S.D.	11220			0.50%			
Cumberland Twp. (Adams Co.)		010401	0.50%		1.00%	X	52.00
Gettysburg Area S.D.	01375			1.20%			
Cumberland Twp. (Greene Co.)		300102	0.50%		1.00%		52.00
Carmichaels Area S.D.	30130			0.50%			
Cumberland Valley Twp.		050104	0.50%		1.00%		10.00
Bedford Area S.D.	05100			1.00%			
Cummings Twp.		410207	0.50%				
Jersey Shore Area S.D.	41400			1.10%			
Cumru Twp.		060802	0.50%		1.00%		52.00
Governor Mifflin S.D.	06300			0.50%			
Curtin Twp.		180101	0.50%		0.50%		10.00
Keystone Central S.D.	18360			1.00%			
Curwensville Boro		170201	0.50%		1.00%		52.00
Curwensville Area S.D.	17180			0.50%			
Cussewago Twp.		200405	0.50%		1.00%		20.00
Penncrest S.D.	20470			0.50%			

[Back to alpha list](#)

*Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania*

## Local Withholding Tax

**Municipalities beginning with D**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Daisytown Boro		110402	0.50%		1.00%		10.00
Conemaugh Valley S.D.	11140			0.50%			
Dale Boro		110502	0.50%		1.00%		10.00
Ferndale Area S.D.	11200			0.50%			
Dallas Boro		400201	0.50%		1.00%		52.00
Dallas S.D.	40160			0.50%			
Dallas Twp.		400202	0.50%		1.00%		52.00
Dallas S.D.	40160			0.50%			
Dallastown Boro		670201	0.50%		1.00%	X	10.00
Dallastown Area S.D.	67160			0.50%			
Dalton Boro		660102	0.50%		1.00%		52.00
Lackawanna Trail S.D.	66500			0.50%			
Danville Boro		470102	0.50%		1.00%		52.00
Danville Area S.D.	47180			1.15%			
Darby Boro		231503	1.00%		1.00%		52.00
Darby Twp.		231102					52.00
Darlington Boro		040502	0.50%		0.50%		10.00
Blackhawk S.D.	04160			0.50%			
Darlington Twp.		040503	0.50%		0.50%		26.00
Blackhawk S.D.	04160			0.50%			
Daugherty Twp.		041001	0.50%		0.50%		52.00
New Brighton Area S.D.	04565			0.50%			
Dauphin Boro		220101	0.50%		1.00%		
Central Dauphin S.D.	22140			1.50%			
Davidson Twp.		570103	0.50%				
Sullivan County S.D.	57630			0.50%			
Dawson Boro		260304	0.50%		1.00%		
Connellsville Area S.D.	26130			0.50%			
Dayton Boro		030208	0.50%		1.00%		
Armstrong S.D.	03085			0.50%			



**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Dean Twp.		110905	0.50%		1.00%		52.00
Penn Cambria S.D.	11600			0.50%			
Decatur Twp. (Clearfield Co.)		170705	0.50%		1.00%		52.00
Philipsburgh-Osceola Area S.D.	17700			0.50%			
Decatur Twp. (Mifflin Co.)		440105	0.50%		1.00%		10.00
Mifflin County S.D.	44460			0.85%			
Deemston Boro		630303	0.50%				52.00
Bethlehem Center S.D.	63100			0.50%			
Deer Creek Twp.		430101	0.50%		1.00%		10.00
Commodore Perry S.D.	43130			0.50%			
Deer Lake Boro		540103	0.50%				10.00
Blue Mountain S.D.	54080			0.50%			
Deerfield Twp. (Tioga Co.)		590104	0.50%		1.00%		10.00
Northern Tioga S.D.	59600			1.20%			
Deerfield Twp. (Warren Co.)		620106	0.50%				5.00
Warren County S.D.	62830			0.50%			
Delano Twp.		540201	0.50%		1.00%		52.00
Mahanoy Area S.D.	54450			0.50%			
Delaware Twp. (Juniata Co.)		340102	0.50%				52.00
Juniata County S.D.	34360			0.50%			
Knoch S.D		430801	0.50%		1.00%		10.00
Reynolds S.D.	43530			0.50%			
Delaware Twp. (Northumberland Co.)		490603	0.50%		0.50%		10.00
Warrior Run S.D.	49800			1.30%			
Delaware Water Gap Boro		450401	0.50%		1.00%		52.00
Stroudsburg Area S.D.	45600			0.50%			
Delmar Twp.		590303	0.50%		1.00%		10.00
	59850			1.00%			
Delmont Boro			0.50%		1.00%		52.00
Franklin Regional S.D.	65260	650401		0.50%			
Greensboro Salem S.D.	65320	650601		0.50%			
Delta Boro		670902	0.50%		1.00%	X	10.00
South Eastern S.D.	67620			0.50%			
Dennison Twp.		400101	0.50%		1.00%		52.00
Crestwood S.D.	40140			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Denver Boro		360102	0.50%		1.00%	X	52.00
Cocalico S.D.	36130			0.50%			
Derry Boro		650301	0.50%		1.00%		10.00
Derry Area S.D.	65160			0.50%			
Derry Twp. (Dauphin Co.)		220201	0.50%		1.00%		52.00
Derry Township S.D.	22175			0.50%			
Derry Twp. (Mifflin Co.)		440106	0.50%		1.00%		52.00
Mifflin County S.D.	44460			0.85%			
Derry Twp. (Montour Co.)		470103	0.50%		1.00%		30.00
Danville Area S.D.	47180			1.15%			
Derry Twp. (Westmoreland Co.)		650302	0.50%		0.50%		52.00
Derry Area S.D.	65160			0.50%			
Dickinson Twp.		210302	0.50%		1.00%		
Carlisle Area S.D.	21110			1.10%			
Dickson City Boro		350501	0.50%		0.50%		52.00
Mid Valley S.D.	35550			0.50%			
Dillsburg Boro		670702	0.50%		1.00%	X	52.00
Nothorn York County S.D.	67460			0.75%			
Dimock Twp.		580202	0.50%		1.00%		
Elk Lake S.D.	58250			0.50%			
District Twp.		060301	0.50%		1.00%		10.00
Brandywine Heights Area S.D.	06085			0.50%			
Donegal Boro		651201	0.50%		0.50%		5.00
Mount Pleasant Area S.D.	65590			0.50%			
Donegal Twp. (Butler Co.)		100306	0.50%		1.00%		52.00
Karns City Area S.D.	10360			0.50%			
Donegal Twp. (Washington Co.)		631004	0.50%		1.00%		52.00
McGuffey S.D.	63390			0.50%			
Donegal Twp. (Westmoreland Co.)		651202	0.50%		1.00%		52.00
Mount Pleasant Area S.D.	65590			0.50%			
Donora Boro		631202	0.50%		1.00%		52.00
Ringgold S.D.	63700			0.50%			
Dormont Boro		730902	0.50%		1.00%		52.00
Keystone Oaks S.D.	02500			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Dorrance Twp.		400102	0.50%		0.50%		52.00
Crestwood S.D.	40140			0.50%			
Douglass Twp. (Berks Co.)		060205	0.50%		1.00%		52.00
Boyertown Area S.D.	06075			0.50%			
Douglass Twp. (Montgomery Co.)		060208	0.50%		1.00%		52.00
Boyertown Area S.D.	06075			0.50%			
Dover Boro		670301	0.50%		1.00%	X	52.00
Dover Area S.D.	67180			0.90%			
Dover Twp. (York Co.)		670302	0.50%		1.00%	X	52.00
Dover Area S.D.	67180			0.90%			
Downingtwn Boro		150301	0.50%		1.00%		52.00
Downingtwn Area S.D.	15200			0.50%			
Doylestown Boro		090503	0.50%		1.00%		52.00
Central Bucks S.D.	09210			0.50%			
Doylestown Twp.		090504	0.50%		1.00%		52.00
Central Bucks S.D.	09210			0.50%			
Dravosburg Boro		720401	0.50%				52.00
McKeesport Area S.D.	02600			0.50%			
Dreher Twp.		520205	1.00%		1.00%		
Driftwood Boro		120101	0.50%		1.00%		10.00
Cameron County S.D.	12270			0.50%			
Drumore Twp.		361603	0.50%		1.00%	X	
Solanco S.D.	36700			1.15%			
Dublin Boro		091102	0.50%		1.00%		52.00
Pennridge S.D.	09810			1.00%			
Dublin Twp. (Fulton Co.)		290201	0.50%				
Forbes Road S.D.	29230			0.50%			
Dublin Twp. (Huntingdon Co.)		310405	0.50%		1.00%		
South Huntingdon County S.D.	31750			0.50%			
Dubois		170303	0.50%		1.00%		52.00
Dubois Area S.D.	17200			0.50%			
Duboistown Boro		410702	0.50%				52.00
South Williamsport Area S.D.	41610			1.10%			
Dudley Boro		050508	0.50%				10.00
Tussey Mountain S.D.	05800			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Dunbar Boro		260305	0.50%				
Connellsville Area S.D.	26130			0.50%			
Dunbar Twp.		260306	0.50%		1.00%		
Connellsville Area S.D.	26130			0.50%			
Duncan Twp.		590304	0.50%				10.00
Wellsboro Area S.D.	59850			1.00%			
Duncannon Boro		500302	0.50%		1.00%		
Susquenita S.D.	50600			1.30%			
Duncansville Boro		070403	0.50%		1.00%		52.00
Hollidaysburg Area S.D.	07350			0.50%			
Dunkard Twp.		300401	0.50%		1.00%		10.00
Southeastern Greene S.D.	30650			0.50%			
Dunlevy Boro		630702	0.50%		1.00%		30.00
Charleroi S.D.	63180			0.50%			
Dunmore Boro		350301	0.50%		1.00%		52.00
Dunmore S.D.	35220			0.50%			
Dunnstable Twp.		180110	0.50%		0.50%		52.00
Keystone Central S.D.	18360			1.00%			
Dupont Boro		400802	0.50%		1.00%		52.00
Pittston Area S.D.	40660			0.50%			
Duquesne		730801	1.40%		1.40%		52.00
Duquesne City S.D.	02250			0.50%			
Durham Twp.		091002	0.50%		1.00%		
Palisades S.D.	09800			0.50%			
Duryea Boro		400803	0.50%		1.00%		52.00
Pittston Area S.D.	40660			0.50%			
Dushore Boro		570104	0.50%		1.00%		
Sullivan County S.D.	57630			0.50%			

[Back to alpha list](#)

*Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania*

## Local Withholding Tax

**Municipalities beginning with E**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality	School District	SD Code	PSD Code	Muni Res	SD Res	Muni Non-Res	
Eagles Mere Boro			570105	0.50%			
	Sullivan County S.D.	57630			0.50%		
Earl Twp. (Berks Co.)			060206	0.50%		1.00%	10.00
	Boyertown Area S.D.	06075			0.50%		
Earl Twp. (Lancaster Co.)			360503	0.50%			52.00
	East Lancaster County S.D.	36230			0.50%		
East Allen Twp.			480504	0.75%		1.00%	52.00
	Northampton Area S.D.	48490			0.70%		
East Bangor Boro			480102	0.50%		1.00%	10.00
	Bangor Area S.D.	48080			0.70%		
East Berlin Boro			010101	0.50%		1.00%	X 52.00
	Bermudian Springs S.D.	01110			1.20%		
East Bethlehem Twp.			630304	0.50%		1.00%	10.00
	Bethlehem Center S.D.	63100			0.50%		
East Bradford Twp.			151201	0.75%		1.00%	52.00
	West Chester Area S.D.	15900			0.50%		
East Brady Boro			100313	0.50%		1.00%	10.00
	Karns City Area S.D.	10360			0.50%		
East Brandywine Twp.			150302	0.625%		1.00%	52.00
	Downingtown Area S.D.	15200			0.50%		
East Brunswick Twp.			540104	0.50%		1.00%	10.00
	Blue Mountain S.D.	54080			0.50%		
East Buffalo Twp.			600101	0.50%		0.50%	52.00
	Lewisburg Area S.D.	60400			1.50%		
East Butler Boro			100107	0.50%			52.00
	Butler Area S.D.	10125			0.50%		
East Caln Twp.			150303	0.50%		1.00%	52.00
	Downingtown Area S.D.	15200			0.50%		
East Cameron Twp.			490402	0.50%		1.00%	10.00
	Shamokin Area S.D.	49650			0.50%		

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
East Carroll Twp.		110205	0.50%		0.50%		
Cambria Heights S.D.	11120			0.50%			
East Chillisquaque Twp.		490201	0.50%		1.00%		
Milton Area S.D.	49500			1.30%			
East Cocalico Twp.		360103	0.50%		1.00%	X	52.00
Cocalico S.D.	36130			0.50%			
East Conemaugh Boro		110403	0.50%		1.00%		10.00
Conemaugh Valley S.D.	11140			0.50%			
East Coventry Twp.		150601	0.75%		1.00%		52.00
Owen J Roberts S.D.	15660			0.50%			
East Deer Twp.		710301	0.50%		1.00%		52.00
Deer Lakes S.D.	02225			0.50%			
East Donegal Twp.		360401	0.50%		1.00%	X	52.00
Donegal S.D.	36220			0.50%			
East Drumore Twp.		361604	0.50%		1.00%	X	
Solanco S.D.	36700			1.15%			
East Earl Twp.		360504	0.50%		1.00%	X	52.00
East Lancaster County S.D.	36230			0.50%			
East Fairfield Twp.		200202	0.50%		1.00%		
Crawford Central S.D.	20135			0.50%			
Knoch S.D		150203	0.50%		1.00%		52.00
Coatesville Area S.D.	15190			0.50%			
East Fallowfield Twp. (Crawford Co.)		200105	0.50%		1.00%		
Conneaut S.D.	20103			0.50%			
East Finley Twp.		631005	0.50%		1.00%		
McGuffey S.D.	63390			0.50%			
East Franklin Twp.		030209	0.50%		0.50%		52.00
	03085			0.50%			
East Goshen Twp.		151202	0.50%		1.00%		52.00
West Chester Area S.D.	15900			0.50%			
East Greenville Boro		462102	0.50%		1.00%		52.00
Upper Perkiomem S.D.	46860			0.50%			
East Hanover Twp. (Dauphin Co.)		220502	0.50%		1.00%		10.00
Lower Dauphin S.D.	22400			0.50%			
East Hanover Twp. (Lebanon Co.)		380503	0.50%				
Northern Lebanon S.D.	38500			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
East Hempfield Twp.		360801	0.50%		1.00%	X	52.00
Hempfield S.D.	36310			0.50%			
East Hopewell Twp.		670903	0.50%		1.00%	X	10.00
South Eastern S.D.	67620			0.50%			
East Huntingdon Twp.		651603	0.50%		0.50%		52.00
Southmoreland S.D.	65750			0.50%			
East Keating Twp.		180111	0.50%				10.00
Keystone Central S.D.	18360			1.00%			
East Lackawannock Twp.		430702	0.50%		1.00%		10.00
Mercer Area S.D.	43500			0.50%			
East Lampeter Twp.		360301	0.50%		1.00%	X	52.00
Conestoga Valley S.D.	36170			0.50%			
East Lansdowne		231504	1.00%		1.00%		
East Mahoning Twp.		320403	0.50%		0.50%		52.00
Marion Center Area S.D.	32520			0.85%			
East Manchester Twp.		670602	0.50%		1.00%	X	52.00
Northeastern York S.D.	67440			0.50%			
East Marlborough Twp.		150501					52.00
Kennett Consolidated S.D.	15400			1.00%			
East McKeesport Boro		720101	0.50%				52.00
East Allegheny S.D.	02280			0.50%			
East Mead Twp.		200406	0.50%		1.00%		
Penncrest S.D.	20470			0.50%			
East Nantmeal Twp.		150602	0.75%		1.00%		
Owen J Roberts S.D.	15660			0.50%			
East Norriton Twp.		461001	0.50%		1.00%		52.00
Norristown Area S.D.	46560			0.50%			
East Norwegian Twp.		540702	0.50%				52.00
Saint Clair Area S.D.	54680			0.50%			
East Nottingham Twp.		150701	0.75%		1.00%		
Oxford Area S.D.	15670			0.50%			
East Penn Twp.		130201	0.50%		1.00%		52.00
Lehighton Area S.D.	13550			0.50%			
East Pennsboro Twp.		210501	0.50%		1.00%		52.00
East Pennsboro Area S.D.	21250			1.10%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
East Petersburg Boro		360802	0.50%				52.00
Hempfield S.D.	36310			0.50%			
East Pikeland Twp.		150801	0.75%		1.00%		52.00
Phoenixville Area S.D.	15720			0.50%			
East Pittsburgh Boro		721005	0.50%				52.00
Woodland Hills S.D.	02990			0.50%			
East Prospect Boro		670401	0.50%		1.00%	X	10.00
Eastern York S.D.	67220			0.50%			
East Providence Twp.		050301	0.50%		1.00%		10.00
Everett Area S.D.	05300			1.10%			
East Rochester Boro		041201	0.50%		0.50%		52.00
Rochester Area S.D.	04690			0.50%			
East Rockhill Twp.		091103	0.75%		1.00%		52.00
Penridge S.D.	09810			1.00%			
East Side Boro		130501	0.50%		1.00%		10.00
Weatherly Area S.D.	13900			0.50%			
East St. Clair Twp.		050201	0.50%		1.00%		
Chestnut Ridge S.D.	05150			0.50%			
East Stroudsburg Boro		450101	0.50%		1.00%		52.00
East Stroudsburg Area S.D.	45200			0.50%			
East Taylor Twp.		110404	0.50%		1.00%		10.00
Conemaugh Valley S.D.	11140			0.50%			
East Union Twp.		400513	0.50%		0.50%		52.00
Hazleton Area S.D.	40330			1.00%			
East Vandergrift Boro		650905	0.50%		1.00%		
Kiski Area S.D.	65440			0.50%			
East Vincent Twp.		150603	0.8325%		0.50%		52.00
Owen J Roberts S.D.	15660			0.50%			
East Washington Boro		631401	0.50%		0.50%		52.00
Washington S.D.	63880			0.50%			
East Wheatfield Twp.		320704	0.50%		0.50%		52.00
United S.D.	32800			0.85%			
East Whiteland Twp.		150402	0.75%		0.75%		52.00
Easton		480302	1.45%		1.95%		52.00
Easton Area S.D.	48330			0.50%			



**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Eastvale Boro		040403	0.50%		0.50%		52.00
Big Beaver Falls Area S.D.	04150			0.50%			
Eaton Twp.		660201	0.50%		1.00%		52.00
Tunkhannock Area S.D.	66750			0.50%			
Eau Claire Boro		100505	0.50%				10.00
Moniteau S.D.	10535			0.50%			
Ebensburg Boro		110302	0.50%		1.00%		52.00
Central Cambria S.D.	11130			0.50%			
Economy Boro		040203	0.50%		0.50%		52.00
Ambridge Area S.D.	04070			0.50%			
Eddystone Boro		230901	1.00%		1.00%		52.00
Eden Twp.		361605	0.50%				
Solanco S.D.	36700			1.15%			
Edgewood Boro		721006	0.50%				52.00
Woodland Hills S.D.	02990			0.50%			
Edgeworth Boro		711103	0.50%				52.00
Quaker Valley S.D.	02775			0.50%			
Edgmont Twp.		231001					52.00
Edinboro Boro		250501	1.00%		1.00%		52.00
General McLane S.D.	25390			0.50%			
Edwardsville Boro		401102	0.50%		1.00%		52.00
Wyoming Valley West S.D.	40930			0.50%			
Ehrenfeld Boro		110603	0.50%		1.00%		10.00
Forest Hills S.D.	11220			0.50%			
Elco Boro		630504	0.50%		1.00%		10.00
California Area S.D.	63150			0.50%			
Elder Twp.		110206	0.50%		1.00%		10.00
Cambria Heights S.D.	11120			0.50%			
Elderton Boro		030210	0.50%		1.00%		10.00
Armstrong S.D.	03085			0.50%			
Eldred Boro		420302	0.50%		1.00%		
Otto Eldred S.D.	42600			0.50%			
Eldred Twp. (Jefferson Co.)		330205	0.50%		1.00%		10.00
Brookville Area S.D.	33080			0.50%			
Eldred Twp. (Lycoming Co.)		410502	0.50%		0.50%		
Montoursville Area S.D.	41510			1.15%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Eldred Twp. (McKean Co.)		420303	0.50%		1.00%		
Otto Eldred S.D.	42600			0.50%			
Eldred Twp. (Monroe Co.)		450202	0.50%		1.00%		
Pleasant Valley S.D.	45520			0.50%			
Eldred Twp. (Schuylkill Co.)		541102	0.50%				10.00
Tri Valley S.D.	54780			0.50%			
Eldred Twp. (Warren Co.)		620107	0.50%		1.00%		5.00
Warren County S.D.	62830			0.50%			
Elgin Boro		250105	0.50%		1.00%		
Corry Area S.D.	25145			0.50%			
Elizabeth Boro		720201	0.50%		0.50%		52.00
Elizabeth Forward S.D.	02315			0.50%			
Elizabeth Twp. (Allegheny Co.)		720202	0.50%		0.50%		10.00
Elizabeth Forward S.D.	02315			0.50%			
Elizabeth Twp. (Lancaster Co.)		361701	0.50%				
Warwick S.D.	36900			0.65%			
Elizabethtown Boro		360602	0.50%		1.00%	X	52.00
Elizabethtown Area S.D.	36240			0.50%			
Elizabethville Boro		221002	0.50%		0.50%		52.00
Upper Dauphin Area S.D.	22900			0.50%			
Elk Creek Twp.		251104	0.40%		1.00%		52.00
Northwestern S.D.	25850			0.60%			
Elk Lick Twp.		560601	0.50%		1.00%		
Salisbury Elk Lick S.D.	56700			0.50%			
Elk Twp. (Chester Co.)		150702	1.00%		1.00%		
Oxford Area S.D.	15670			0.50%			
Elk Twp. (Clarion Co.)		160404	0.50%		1.00%		
Keystone S.D.	16650			0.50%			
Elk Twp. (Tioga Co.)		530306					
Galeton Area S.D.	53280			0.50%			
Elk Twp. (Warren Co.)		620108	0.50%		1.00%		5.00
Warren County S.D.	62830			0.50%			
Elkland Boro		590105	0.50%		1.00%		52.00
Northern Tioga S.D.	59600			1.20%			
Elkland Twp. (Sullivan Co.)		570106	0.50%				
Sullivan County S.D.	57630			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Ellport Boro		370101	0.50%				35.00
Ellwood City Area S.D.	37200			0.50%			
Ellsworth Boro		630203	0.50%		1.00%		52.00
Bentworth S.D.	63090			0.50%			
Ellwood City Boro (Beaver Co.)		370102	0.50%		1.00%		52.00
Ellwood City Area S.D.	37200			0.50%			
Ellwood City Boro (Lawrence Co.)		370102	0.50%		1.00%		52.00
Ellwood City Area S.D.	37200			0.50%			
Elmhurst Twp.		350603	0.50%		1.00%		52.00
North Pocono S.D.	35650			0.50%			
Elverson Boro		151004	0.50%		1.00%		52.00
Twin Valley S.D.	06810			0.50%			
Emlenton Boro		160108	0.50%				52.00
Allegheny Clarion Valley S.D.	16030			0.50%			
		390302	0.50%		1.00%		52.00
East Penn S.D.	39230			0.50%			
Emporium Boro		120102	0.50%		1.00%		52.00
Cameron County S.D.	12270			0.50%			
Emsworth Boro		710203	0.50%		1.00%		52.00
Avonworth S.D.	02075			0.50%			
Enon Valley Boro		040508	0.50%		0.50%		10.00
						(Exemption = 1,000)	
Blackhawk S.D.	04160			0.50%			
Ephrata Boro		360703	0.50%		1.00%	X	52.00
Ephrata Area S.D.	36260			0.50%			
Ephrata Twp.		360704	0.50%				52.00
Ephrata Area S.D.	36260			0.50%			
Erie City		250201	1.15%		1.65%		52.00
Erie City S.D.	25260			0.50%			
Ernest Boro		320404	0.50%		0.50%		
Marion Center Area S.D.	32520			0.85%			
Etna Boro		711201	0.50%				52.00
Shaler Area S.D.	02830			0.50%			
Eulalia Twp.		530203	0.50%		1.00%		10.00
Coudersport Area S.D.	53130			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Evans City Boro		100803	0.50%				52.00
Seneca Valley S.D.	10790			0.50%			
Everett Boro		050302	0.50%		1.00%		52.00
Everett Area S.D.	05300			1.10%			
Everson Boro		651601	0.50%				10.00
Southmoreland S.D.	65750			0.50%			
Exeter Boro		401001	0.50%		1.00%		52.00
Wyoming Area S.D.	40920			0.50%			
Exeter Twp. (Berks Co.)		060601	0.50%		1.00%		52.00
Exeter Township S.D.	06200			0.50%			
Exeter Twp. (Luzerne Co.)		401002	0.50%		1.00%		10.00
Wyoming Area S.D.	40920			0.50%			
Exeter Twp. (Wyoming Co.)		401006	0.50%				10.00
Wyoming Area S.D.	40920			0.50%			
Export Boro		650402	0.50%				10.00
Franklin Regional S.D.	65260			0.50%			

[Back to alpha list](#)

*Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania*

## Local Withholding Tax

**Municipalities beginning with F**

Local Withholding Tax Rate Table								
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)	
Municipality	School District	SD Code	PSD Code	Muni Res	SD Res	Muni Non-Res		MD Exempt
Factoryville Boro			660106	0.50%				52.00
	Lackawanna Trail S.D.	66500			0.50%			
Fairchance Boro			260101	0.50%		1.00%		10.00
	Albert Gallatin Area S.D.	26030			0.50%			
Fairfield Boro			010302	0.50%		1.00%	X	10.00
	Fairfield Area S.D.	01305			1.00%			
Fairfield Twp. (Crawford Co.)			200203	0.50%		1.00%		
	Crawford Central S.D.	20135			0.50%			
Fairfield Twp. (Lycoming Co.)			410503	0.50%		0.50%		5.00
	Montoursville Area S.D.	41510			1.15%			
Fairfield Twp. (Westmoreland Co.)			651003	0.50%		1.00%		10.00
	Ligonier Valley S.D.	65490			0.50%			
Fairhope Twp.			560104	0.50%				
	Berlin Brothersvalley S.D.	56100			0.50%			
Fairmount Twp.			400701	0.50%		0.50%		
	Northwest Area S.D.	40600			0.50%			
Fairview Boro (Butler Co.)			100307	0.50%		0.50%		5.00
	Karns City Area S.D.	10360			0.50%			
Fairview Twp. (Butler Co.)			100308	0.50%				5.00
	Karns City Area S.D.	10360			0.50%			
Fairview Twp. (Erie Co.)			250301	0.50%		1.00%		52.00
	Fairview S.D.	25330			0.50%			
Fairview Twp. (Luzerne Co.)			400103	0.50%		1.00%		52.00
	Crestwood S.D.	40140			0.50%			
Fairview Twp. (Mercer Co.)			430601	0.50%		1.00%		10.00
	Lakeview S.D.	43390			0.50%			
Fairview Twp. (York Co.)			210905	0.50%		1.00%		52.00
	West Shore S.D.	21900			0.95%			
Fallowfield Twp.			630703	0.50%		1.00%		52.00
	Charleroi S.D.	63180			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Falls Creek Boro (Clearfield Co.)		170308	0.50%		0.50%		52.00
Dubois Area S.D.	17200			0.50%			
Falls Creek Boro (Jefferson Co.)		170308	0.50%		0.50%		52.00
Dubois Area S.D.	17200			0.50%			
Falls Twp. (Bucks Co.)		091201	1.00%		1.00%		52.00
Falls Twp. (Wyoming Co.)		660202	0.50%		1.00%		52.00
Tunkhannock Area S.D.	66750			0.50%			
Fallston Boro		041002	0.50%		1.00%		10.00
New Brighton Area S.D.	04565			0.50%			
Fannett Twp.		280201	0.50%		1.00%	X	
Fannett-Metal S.D.	28200			0.50%			
Farmington Twp. (Clarion Co.)		160501	0.50%				
North Clarion County S.D.	16750			0.50%			
Farmington Twp. (Tioga Co.)		590106	0.50%		1.00%		10.00
Northern Tioga S.D.	59600			1.20%			
Farmington Twp. (Warren Co.)		620109	0.50%				5.00
Warren County S.D.	62830			0.50%			
Farrell		430201	2.00%		1.00%		52.00
Farrell Area S.D.	43250			0.50%			
Fawn Grove Boro		670904	0.50%		1.00%	X	52.00
Knoch S.D.	67620			0.50%			
Fawn Twp. (Allegheny Co.)		710602	0.50%		1.00%		20.00
Highlands S.D.	02475			0.50%			
Fawn Twp. (York Co.)		670905	0.50%		1.00%	X	52.00
South Eastern S.D.	67620			0.50%			
Fayette City Boro		650102	0.50%				10.00
Belle Vernon Area S.D.	65060			0.50%			
		340103	0.50%				
Juniata County S.D.	34360			0.50%			
Fell Twp.		350202	0.50%		1.00%		10.00
Carbondale Area S.D.	35130			0.50%			
Felton Boro		670802	0.50%		1.00%	X	
Red Lion Area S.D.	67550			0.50%			
Ferguson Twp. (Centre Co.)		140403	1.40%		1.00%		52.00
State College Area S.D.	14800			0.95%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Ferguson Twp. (Clearfield Co.)		170202	0.50%		1.00%		
Curwensville Area S.D.	17180			0.50%			
Fermanagh Twp.		340104	0.50%				52.00
Juniata County S.D.	34360			0.50%			
Ferndale Boro		110503	0.50%		0.50%		52.00
Ferndale Area S.D.	11200			0.50%			
Findlay Twp.		731801	0.50%		1.00%		52.00
West Allegheny S.D.	02940			0.50%			
Findley Twp.		430703	0.50%		1.00%		52.00
Mercer Area S.D.	43500			0.50%			
Finleyville Boro		631203	0.50%		1.00%		10.00
Ringgold S.D.	63700			0.50%			
Fishing Creek Twp.		190103	0.50%		1.00%		
Benton Area S.D.	19100			1.10%			
Fleetwood Boro		060701	0.50%		1.00%		52.00
Fleetwood Area S.D.	06250			0.50%			
Flemington Boro		180112	0.50%		1.00%		52.00
Keystone Central S.D.	18360			1.00%			
Folcroft Boro		231103	1.00%		1.00%		52.00
Ford City Boro		030211	0.50%		1.00%		52.00
Armstrong S.D.	03085			0.50%			
Ford Cliff Boro		030212	0.50%		1.00%		
Armstrong S.D.	03085			0.50%			
Forest City Boro		580302	0.50%		0.50%		10.00
Forest City Regional S.D.	58300			0.50%			
Forest Hills Boro		721007	0.50%		1.00%		52.00
Woodland Hills S.D.	02990			0.50%			
Forks Twp. (Northampton Co.)		480303	0.50%		1.00%		52.00
Easton Area S.D.	48330			0.50%			
Forks Twp. (Sullivan Co.)		570107	0.50%				
Sullivan County S.D.	57630			0.50%			
Forkston Twp.		660203	0.50%		1.00%		10.00
Tunkhannock Area S.D.	66750			0.50%			
Forksville Boro		570108	0.50%				
Sullivan County S.D.	57630			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Forty Fort Boro		401103	0.50%		1.00%		52.00
Wyoming Valley West S.D.	40930			0.50%			
Forward Twp. (Allegheny Co.)		720203	0.50%				10.00
Elizabeth Forward S.D.	02315			0.50%			
Forward Twp. (Butler Co.)		100804	0.50%				26.00
Seneca Valley S.D.	10790			0.50%			
Foster Twp. (Luzerne Co.)		400506	0.50%		1.00%		52.00
Hazleton Area S.D.	40330			1.00%			
Foster Twp. (McKean Co.)		420104	0.50%		1.00%		52.00
Bradford Area S.D.	42080			0.50%			
Foster Twp. (Schuylkill Co.)		540303	0.50%				30.00
Minersville Area S.D.	54470			0.50%			
Fountain Hill Boro		480201	0.50%		1.00%		52.00
Bethlehem Area S.D.	48100			0.50%			
Fox Chapel Boro		710403	0.50%				52.00
Fox Chapel Area S.D.	02391			0.50%			
Fox Twp. (Elk Co.)		240302	0.50%		1.00%		10.00
Saint Marys Area S.D.	24800			0.50%			
Fox Twp. (Sullivan Co.)		570109	0.50%				
Sullivan County S.D.	57630			0.50%			
Foxburg Boro		160104	0.50%		1.00%		10.00
Allegheny Clarion Valley S.D.	16030			0.50%			
Frackville Boro		540404	0.50%		1.00%		52.00
North Schuylkill S.D.	54500			0.50%			
Frailey Twp.		540501	0.50%				52.00
Pine Grove Area S.D.	54600			0.50%			
Franconia Twp.		461501	0.75%		1.00%		52.00
Souderton Area S.D.	46710			0.50%			
Frankfort Springs Boro		041301	0.50%				5.00
Southside Area S.D.	04740			0.50%			
Franklin Boro (Cambria Co.)		110405	0.60%		1.00%		52.00
Conemaugh Valley S.D.	11140			0.50%			
Franklin Boro (Venango Co.)		610205	1.25%		1.00%		52.00
Franklin Area S.D.	61220			0.50%			
Franklin Park Boro		710702	0.50%		0.50%		52.00
North Allegheny S.D.	02685			0.50%			



**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Franklin Twp. (Adams Co.)		010402	0.50%		1.00%	X	10.00
Gettysburg Area S.D.	01375			1.20%			
Franklin Twp. (Beaver Co.)		041101	0.50%		0.50%		52.00
Riverside Beaver County S.D.	04585			0.50%			
Franklin Twp. (Bradford Co.)		080502	0.50%				
Towanda Area S.D.	08650			0.74%			
Franklin Twp. (Butler Co.)		100602	0.50%				
Slippery Rock Area S.D.	10750			0.50%			
Franklin Twp. (Carbon Co.)		130202	0.50%		1.00%		52.00
Lehighton Area S.D.	13550			0.50%			
Franklin Twp. (Chester Co.)		150102	0.50%		0.50%		
Franklin Twp. (Columbia Co.)		190604	0.50%		1.00%		52.00
Southern Columbia Area S.D.	19750			1.50%			
Franklin Twp. (Erie Co.)		250502	0.50%		1.00%		52.00
General McLane S.D.	25390			0.50%			
Franklin Twp. (Fayette Co.)		260601	0.50%		1.00%		10.00
Uniontown Area S.D.	26800			0.50%			
Franklin Twp. (Greene Co.)		300201	0.50%		1.00%		10.00
Central Greene S.D.	30140			0.50%			
Franklin Twp. (Huntingdon Co.)		070606	0.50%		1.00%		
Tyrone Area S.D.	07800			0.65%			
Franklin Twp. (Luzerne Co.)		400203	0.50%		1.00%		10.00
Dallas S.D.	40160			0.50%			
Franklin Twp. (Lycoming Co.)		410101	0.50%		0.50%		
East Lycoming S.D.	41200			1.20%			
Franklin Twp. (Snyder Co.)		550105	0.50%		0.50%		10.00
Midd-West S.D.	55500			1.80%			
Franklin Twp. (York Co.)		670703	0.50%		1.00%	X	52.00
Northern York County S.D.	67460			0.75%			
Franklintown Boro		670704	0.50%		0.50%	X	
Northern York County S.D.	67460			0.75%			
Frankstown Twp.		070404	0.50%		1.00%		
Hollidaysburg Area S.D.	07350			0.50%			
Frazer Twp.		710302	0.50%		1.00%		52.00
Deer Lakes S.D.	02225			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Fredonia Boro		430802	0.50%		1.00%		10.00
Reynolds S.D.	43530			0.50%			
Freeburg Boro		550202	0.50%		1.00%		10.00
Selinsgrove S.D.	55710			1.60%			
Freedom Boro		040702	0.50%		1.00%		52.00
Freedom Area S.D.	04285			0.50%			
Freedom Twp. (Adams Co.)		010403	0.50%		1.00%	X	10.00
Gettysburg Area S.D.	01375			1.20%			
Freedom Twp. (Blair Co.)		070501	0.50%				10.00
Spring Cove S.D.	07750			0.50%			
Freehold Twp.		620110	0.50%				5.00
Warren County S.D.	62830			0.50%			
Freeland Boro		400507	0.50%		1.00%		52.00
Hazleton Area S.D.	40330			1.00%			
Freemansburg Boro		480204	0.50%		1.00%		52.00
Bethlehem Area S.D.	48100			0.50%			
Freeport Boro		100201	0.50%				52.00
Freeport Area S.D.	03305			0.50%			
Freeport Twp.		300503	0.50%		1.00%		
West Greene S.D.	30850			0.50%			
French Creek Twp.		200209	0.50%		1.00%		
Crawford Central S.D.	20135			0.50%			
Frenchcreek Twp.		610206	0.50%		1.00%		10.00
Franklin Area S.D.	61220			0.50%			
Fulton Twp.		361606	0.50%		1.00%	X	
Solanco S.D.	36700			1.15%			

[Back to alpha list](#)

*Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania*

## Local Withholding Tax

**Municipalities beginning with G**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality	School District	SD Code	PSD Code	Muni Res	SD Res	Muni Non- Res	
Gaines Twp.							
	Galeton Area S.D.	53280			0.50%		
Galeton Boro			530302	0.50%		0.50%	10.00
	Galeton Area S.D.	53280			0.50%		
Gallagher Twp.			180113	0.50%		0.50%	10.00
	Keystone Central S.D.	18360			1.00%		
Gallitzin Boro			110906	0.50%			52.00
	Penn Cambria S.D.	11600			0.50%		
Gallitzin Twp.			110907	0.50%			5.00
	Penn Cambria S.D.	11600			0.50%		
Gamble Twp.			410504	0.50%		0.50%	
	Montoursville Area S.D.	41510			1.15%		
Garrett Boro			560302	0.50%			
	Meyersdale Area S.D.	56520			0.50%		
Gaskill Twp.			330306	0.50%		1.00%	
	Punxsutawney Area S.D.	33800			0.50%		
Geistown Boro				0.50%		1.00%	52.00
	Greater Johnstown S.D.	11250	110701		0.50%		
	Richland S.D.	11650	111101		0.50%		
Genesee Twp.			530403	0.50%		1.00%	
	Northern Potter S.D.	53550			0.50%		
Georges Twp.			260102	0.50%		1.00%	52.00
	Albert Gallatin Area S.D.	26030			0.50%		
Georgetown Boro			041302	0.50%		1.00%	5.00
	Southside Area S.D.	04740			0.50%		
German Twp.				0.50%		1.00%	52.00
	Albert Gallatin Area S.D.	26030	260103		0.50%		
	Uniontown Area S.D.	26800	260602		0.50%		
Germany Twp. (Adams Co.)			010502	0.50%		1.00%	X 10.00
	Littlestown Area S.D.	01520			1.10%		

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Gettysburg Boro		010404	0.50%		1.00%	X	52.00
Gettysburg Area S.D.	01375			1.20%			
Gibson Twp. (Cameron Co.)		120103	0.50%				
Cameron County S.D.	12270			0.50%			
Gibson Twp. (Susquehanna Co.)		580503	0.50%		1.00%		
Mountain View S.D.	58460			0.50%			
Gilberton Boro		540202	0.50%		0.50%		52.00
Mahanoy Area S.D.	54450			0.50%			
Gilmore Twp.		300504	0.50%		1.00%		
West Greene S.D.	30850			0.50%			
Gilpin Twp.		030301	0.50%				10.00
Leechburg Area S.D.	03450			0.50%			
Girard Boro		250601	0.50%		1.00%		52.00
Girard S.D.	25405			0.50%			
Girard Twp. (Clearfield Co.)		170104	0.50%		1.00%		10.00
Clearfield Area S.D.	17100			0.50%			
Girard Twp. (Erie Co.)		250602	0.50%		1.00%		52.00
Girard S.D.	25405			0.50%			
Girardville Boro		540405	0.50%		1.00%		10.00
North Schuylkill S.D.	54500			0.50%			
Knoch S.D		620111	0.50%		1.00%		52.00
Warren County S.D.	62830			0.50%			
Glasgow Boro		041401	0.50%		1.00%		
Western Beaver County S.D.	04930			0.50%			
Glassport Boro		720801	0.50%				52.00
South Allegheny S.D.	02865			0.50%			
Glen Campbell Boro		320606	0.50%		0.50%		10.00
	32730			0.70%			
Glen Hope Boro		170603	0.50%		0.50%		52.00
Moshannon Valley S.D.	17500			0.50%			
Glen Osborne		711108	0.50%		0.50%		52.00
Quaker Valley S.D.	02775			0.50%			
Glen Rock Boro		671102	0.50%		1.00%	X	20.00
Southern York County S.D.	67650			0.80%			
Glenburn Twp.		350104	0.50%		1.00%		10.00
Abington Heights S.D.	35030			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Glendon Boro		480801	0.50%		1.00%		10.00
Wilson Area S.D.	48860			0.50%			
Glenfield Boro		711104	0.50%		1.00%		10.00
Quaker Valley S.D.	02775			0.50%			
Glenolden Boro		230501					52.00
Goldsboro Boro		210906	0.50%		1.00%		
West Shore S.D.	21900			0.95%			
Gordon Boro		540406	0.50%		1.00%		52.00
North Schuylkill S.D.	54500			0.50%			
Goshen Twp.		170105	0.50%		0.50%		10.00
Clearfield Area S.D.	17100			0.50%			
Graham Twp.		170802	0.50%				10.00
West Branch Area S.D.	17900			0.50%			
Grampian Boro		170203	0.50%		1.00%		52.00
Curwensville Area S.D.	17180			0.50%			
Grant Twp.		320405	0.50%		0.50%		
Marion Center Area S.D.	32520			0.85%			
Granville Twp. (Bradford Co.)		080606	0.50%				
Troy Area S.D.	08665			0.50%			
Granville Twp. (Mifflin Co.)		440107	0.50%		1.00%		52.00
Mifflin County S.D.	44460			0.85%			
Gratz Boro		221003	0.50%		1.00%		20.00
Upper Dauphin Area S.D.	22900			0.50%			
Gray Twp.		300505	0.50%				10.00
West Greene S.D.	30850			0.50%			
Green Hills Boro		631006	0.50%				
McGuffey S.D.	63390			0.50%			
Green Lane Boro		462103	0.50%		1.00%		
Upper Perkiomem S.D.	46860			0.50%			
Green Tree Boro		730903	0.50%		1.00%		52.00
Keystone Oaks S.D.	02500			0.50%			
Green Twp. (Forest Co.)		270103	0.50%		1.00%		10.00
Forest Area S.D.	27200			0.50%			
Green Twp. (Indiana Co.)		320607	0.50%		1.00%		10.00
Purchase Line S.D.	32730			0.70%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Greencastle Boro		280302	0.50%		0.50%	X	52.00
Greencastle-Antrim S.D.	28300			0.50%			
Greene Twp. (Beaver Co.)		041303	0.50%		0.50%		52.00
Southside Area S.D.	04740			0.50%			
Greene Twp. (Clinton Co.)		180114	0.50%				10.00
Keystone Central S.D.	18360			1.00%			
Greene Twp. (Erie Co.)		251302	0.50%		1.00%		52.00
Wattsburg Area S.D.	25970			0.50%			
Greene Twp. (Franklin Co.)		280102	0.50%		1.00%	X	10.00
ChambersBurg Area S.D.	28130			1.20%			
Greene Twp. (Greene Co.)		300402	0.50%		1.00%		52.00
Southeastern Greene S.D.	30650			0.50%			
Greene Twp. (Mercer Co.)		200303	0.50%		1.00%		52.00
Jamestown Area S.D.	43360			0.50%			
Greenfield Twp. (Blair Co.)		070302	0.50%		1.00%		52.00
Claysburg-Kimmel S.D.	07150			0.50%			
Greenfield Twp. (Erie Co.)		251303	1.00%		1.00%		10.00
Wattsburg Area S.D.	25970			0.50%			
Greenfield Twp. (Lackawanna Co.)		350402	0.50%		0.50%		52.00
Lakeland S.D.	35460			0.50%			
Greensboro Boro		300403	0.50%		1.00%		10.00
Southeastern Greene S.D.	30650			0.50%			
Greensburg			1.15%				52.00
Greensburg Salem S.D.	65320	650602		0.50%			
Hempfield Area S.D.	65380	650702		0.50%			
Greenville Boro		430301	1.75%		1.000%		52.00
Greenville Area S.D.	43280			0.50%			
Greenville Twp.		560303	0.50%		1.00%		
Meyersdale Area S.D.	56520			0.50%			
Greenwich Twp.		061002	0.50%		1.00%		10.00
Kutztown Area S.D.	06400			0.50%			
Greenwood Twp. (Clearfield Co.)		170204	0.50%		0.50%		
Curwensville Area S.D.	17180			0.50%			
Greenwood Twp. (Columbia Co.)		190501	0.50%		1.00%		
Millville Area S.D.	19500			1.20%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Greenwood Twp. (Crawford Co.)		200106	0.50%		1.00%		52.00
Conneaut S.D.	20103			0.50%			
Greenwood Twp. (Juniata Co.)		500101	0.50%		1.00%		
Greenwood S.D.	50300			1.25%			
Greenwood Twp. (Perry Co.)		500102	0.50%		1.00%		
Greenwood S.D.	50300			1.25%			
Gregg Twp. (Centre Co.)		140302	0.50%		0.50%		52.00
Penns Valley Area S.D.	14700			1.30%			
Gregg Twp. (Union Co.)		490608	0.50%		1.00%		52.00
Warrior Run S.D.	49800			1.30%			
Grove City Boro		430401	0.50%		1.00%		52.00
Grove City Area S.D.	43290			0.50%			
Grove Twp.		120104	0.50%				
Cameron County S.D.	12270			0.50%			
Grugan Twp.		180115	0.50%		0.50%		10.00
Keystone Central S.D.	18360			1.00%			
Guilford Twp.			0.50%		1.00%	X	52.00
ChambersBurg Area S.D.	28130	280103		1.20%			
Waynesboro Area S.D.	28900	280501		0.50%			
Gulich Twp.		170604	0.50%		0.50%		
Moshannon Valley S.D.	17500			0.50%			

[Back to alpha list](#)

*Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania*

## Local Withholding Tax

**Municipalities beginning with H**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality	School District	SD Code	PSD Code	Muni Res	SD Res	Muni Non-Res	
Haines Twp.			140303	0.50%		0.50%	
	Penns Valley Area S.D.	14700			1.30%		
Halfmoon Twp.			140404	0.50%		0.50%	10.00
	State College Area S.D.	14800			0.95%		
Halifax Boro			220301	0.50%			
	Halifax Area S.D.	22250			0.50%		
Halifax Twp.			220302	0.50%			52.00
	Halifax Area S.D.	22250			0.50%		
Hallam Boro			670402	0.50%		1.00%	X 10.00
	Eastern York S.D.	67220			0.50%		
Hamburg Boro			060901	0.50%		1.00%	52.00
	Hamburg Area S.D.	06350			0.50%		
Hamilton Twp. (Adams Co.)				0.50%		1.00%	X 52.00
	Bermudian Springs S.D.	01110	010102		1.20%		
	Conewago Valley S.D.	01160	010205		1.00%		
Hamilton Twp. (Franklin Co.)			280104	0.50%		1.00%	X 10.00
	Chambersburg Area S.D.	28130			1.20%		
Hamilton Twp. (McKean Co.)			420203	0.50%		1.00%	
	Kane Area S.D.	42230			0.70%		
Hamilton Twp. (Monroe Co.)			450402	0.50%		1.00%	10.00
	Stroudsburg Area S.D.	45600			0.50%		
Hamilton Twp. (Tioga Co.)			590206	0.50%		1.00%	
	Southern Tioga S.D.	59700			1.20%		
Hamiltonban Twp.			010303	0.50%		1.00%	X
	Fairfield Area S.D.	01305			1.00%		
Hamlin Twp.			420501	0.50%		1.00%	52.00
	Smethport Area S.D.	42750			0.50%		
Hampden Twp.			210401	0.50%		1.00%	52.00
	Cumberland Valley S.D.	21160			1.10%		



**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Hampton Twp.		710501	0.50%		0.50%		52.00
Hampton Township S.D.	02460			0.50%			
Hanover Boro		670501	0.50%		1.00%	X	52.00
Hanover Public S.D.	67280			0.50%			
Hanover Twp. (Beaver Co.)		041304	0.50%		1.00%		5.00
Southside Area S.D.	04740			0.50%			
Hanover Twp. (Lehigh Co.)		390202	0.50%		1.00%		52.00
Catasauqua Area S.D.	39130			0.50%			
Hanover Twp. (Luzerne Co.)		400402	0.50%		1.00%		52.00
Hanover Area S.D.	40300			0.50%			
Hanover Twp. (Northampton Co.)		480205	0.50%		1.00%		52.00
Bethlehem Area S.D.	48100			0.50%			
Hanover Twp. (Washington Co.)		630402	0.50%		1.00%		
Burgettstown Area S.D.	63120			0.50%			
Harborcreek Twp.		250701	0.50%		1.00%		52.00
Harbor Creek S.D.	25435			0.50%			
Harford Twp.		580504	0.50%		1.00%		
Mountain View S.D.	58460			0.50%			
Harmar Twp.		710102	0.50%		1.00%		52.00
Allegheny Valley S.D.	02060			0.50%			
Harmony Boro		100805	0.50%		1.00%		52.00
Knoch S.D.	10790			0.50%			
Harmony Twp. (Beaver Co.)		040204	0.50%		1.00%		52.00
Ambridge Area S.D.	04070			0.50%			
Harmony Twp. (Forest Co.)		270104	0.50%				10.00
Forest Area S.D.	27200			0.50%			
Harris Twp.		140405	0.50%		1.00%		52.00
State College Area S.D.	14800			0.95%			
Harrisburg City		220401	1.50%		1.00%		156.00
Exemption = 24,500							
Harrisburg City S.D.	22275			0.50%			
Harrison Twp. (Allegheny Co.)		710603	0.50%				52.00
Highlands S.D.	02475			0.50%			
Harrison Twp. (Bedford Co.)		050105	0.50%		1.00%		10.00
Bedford Area S.D.	05100			1.00%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Harrison Twp. (Potter Co.)		530404	0.50%		1.00%		
Northern Potter S.D.	53550			0.50%			
Harrisville Boro		100603	0.50%		1.00%		52.00
Slippery Rock Area S.D.	10750			0.50%			
Hartleton Boro		600202	0.50%				
Mifflinburg Area S.D.	60500			1.55%			
Hartley Twp.		600203	0.50%		1.00%		52.00
Mifflinburg Area S.D.	60500			1.55%			
Harveys Lake Boro		400601	0.50%		1.00%		10.00
Lake-Lehman S.D.	40390			0.50%			
Hastings Boro		110207	0.50%		1.00%		52.00
Cambria Heights S.D.	11120			0.50%			
Hatboro Boro		460501	0.50%		1.00%		52.00
Hatboro-Horsham S.D.	46360			0.50%			
Hatfield Boro		461102	0.50%		0.50%		52.00
North Penn S.D.	46570			0.50%			
Hatfield Twp.		461103	0.50%		1.00%		52.00
North Penn S.D.	46570			0.50%			
Haverford Twp.		230401					52.00
Hawthorn Boro		160605	0.50%				45.00
Redbank Valley S.D.	16800			0.50%			
Haycock Twp.		091301	0.50%				
Quakertown Community S.D.	09840			1.00%			
Hayfield Twp.		200407	0.50%		1.00%		52.00
Penncrest S.D.	20470			0.50%			
Haysville Boro		711105	0.50%		1.00%		10.00
Quaker Valley S.D.	02775			0.50%			
Hazle Twp.		400508	0.50%		1.00%		52.00
Hazleton Area S.D.	40330			1.00%			
Hazleton		400509	1.125%		1.50%		52.00
Hazleton Area S.D.	40330			1.00%			
Heath Twp.		330206	0.50%		1.00%		10.00
Brookville Area S.D.	33080			0.50%			
Hebron Twp.		530204	0.50%		1.00%		10.00
Coudersport Area S.D.	53130			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Hector Twp.			0.50%				
Galeton Area S.D.	53280	530303		0.50%			
Northern Potter S.D.	53550	530405		0.50%			
Hegins Twp.		541103	0.50%		0.50%		10.00
Tri Valley S.D.	54780			0.50%			
Heidelberg Boro		730503	0.50%		0.50%		52.00
Chartiers Valley S.D.	02175			0.50%			
Heidelberg Twp. (Berks Co.)		060401	0.50%		1.00%		52.00
Conrad Weiser Area S.D.	06110			0.50%			
Heidelberg Twp. (Lebanon Co.)		380301	0.50%		1.00%		52.00
Eastern Lebanon County S.D.	38230			0.50%			
Heidelberg Twp. (Lehigh Co.)		390501	0.50%		1.00%		10.00
Northwestern Lehigh S.D.	39460			0.50%			
Heidelberg Twp. (York Co.)		671201	0.50%				
Spring Grove Area S.D.	67670			0.50%			
Hellam Twp.		670403	0.50%		1.00%	X	52.00
Eastern York S.D.	67220			0.50%			
Hellertown Boro		480701	0.50%		1.00%		52.00
Saucon Valley S.D.	48600			0.50%			
Hemlock Twp.		190304	0.50%		0.50%		52.00
Bloomsburg Area S.D.	19120			1.06%			
Hempfield Twp. (Mercer Co.)		430302	0.50%		1.00%		52.00
Greenville Area S.D.	43280			0.50%			
Hempfield Twp. (Westmoreland Co.)		650703	0.50%		0.50%		52.00
Hempfield Area S.D.	65380			0.50%			
Henderson Twp. (Huntingdon Co.)		310102	0.50%		0.50%		52.00
Huntingdon Area S.D.	31250			1.00%			
Henderson Twp. (Jefferson Co.)		330307	0.50%		1.00%		
Punxsutawney Area S.D.	33800			0.50%			
Henry Clay Twp.		260603	0.50%		1.00%		10.00
Uniontown Area S.D.	26800			0.50%			
Hepburn Twp.		410801	0.50%				
Williamsport Area S.D.	41720			1.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Hereford Twp.		462101	0.50%		1.00%		52.00
Upper Perkiomen S.D.	46860			0.50%			
Hermitage			1.75%		1.00%		52.00
Farrell Area S.D.	43250	430203		0.50%			
Hermitage S.D.	43330	430501		0.50%			
Herndon Boro		490101	0.50%		1.00%		10.00
Line Mountain S.D.	49350			0.50%			
Herrick Twp. (Bradford Co.)		080702	0.50%				
Wyalusing Area S.D.	08900			0.94%			
Herrick Twp. (Susquehanna Co.)		580303	0.50%				
Forest City Regional S.D.	58300			0.50%			
Hickory Twp. (Forest Co.)		270105	0.50%		1.00%		52.00
Forest Area S.D.	27200			0.50%			
Hickory Twp. (Lawrence Co.)		370201	0.50%				
Laurel S.D.	37400			0.50%			
Highland Twp. (Adams Co.)		010405	0.50%		0.50%	X	10.00
Gettysburg Area S.D.	01375			1.20%			
Highland Twp. (Chester Co.)		361302	1.00%		0.50%	X	
Octorara Area S.D.	15650			0.50%			
Highland Twp. (Clarion Co.)		160202	0.50%				10.00
Clarion Area S.D.	16120			0.50%			
Highland Twp. (Elk Co.)		420201	0.50%		1.00%		
Kane Area S.D.	42230			0.70%			
Highspire Boro		220801	0.50%		1.00%		52.00
Steelton Highspire S.D.	22800			0.50%			
Hillsgrove Twp.		570110	0.50%				
Sullivan County S.D.	57630			0.50%			
Hilltown Twp.			0.50%		1.00%		52.00
North Penn S.D.	46570	461109		0.50%			
Pennridge S.D.	09810	091104		1.00%			
Hollenback Twp.		190204	0.50%		1.00%		10.00
Berwick Area S.D.	19110			0.50%			
Hollidaysburg Boro		070405	0.50%		1.00%		52.00
Hollidaysburg Area S.D.	07350			0.50%			
Homer City Boro		320202	0.50%		0.50%		52.00
Homer Center S.D.	32330			0.90%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Homer Twp.		530205	0.50%		0.50%		10.00
Coudersport Area S.D.	53130			0.50%			
Homestead Boro		731501	0.50%		1.00%		52.00
Steel Valley S.D.	02883			0.50%			
Homewood Boro		040404	0.50%		0.50%		52.00
Big Beaver Falls Area S.D.	04150			0.50%			
Honesdale Boro		640107					52.00
Honey Brook Boro		151005	0.50%		0.50%		
Twin Valley S.D.	06810			0.50%			
Honey Brook Twp.		151006	1.00%		0.50%		
Twin Valley S.D.	06810			0.50%			
Hookstown Boro		041305	0.50%				5.00
Southside Area S.D.	04740			0.50%			
Hooversville Boro		560402	0.50%				
North Star S.D.	56550			0.50%			
Hop Bottom Boro		580505	0.50%		0.50%		
Mountain View S.D.	58460			0.50%			
Hopewell Boro		050402	0.50%		1.00%		10.00
Northern Bedford County S.D.	05600			0.50%			
Hopewell Twp. (Beaver Co.)		040801	0.50%		1.00%		52.00
Hopewell Area S.D.	04410			0.50%			
Hopewell Twp. (Bedford Co.)		050403	0.50%		0.50%		10.00
Northern Bedford County S.D.	05600			0.50%			
Hopewell Twp. (Cumberland Co.)		210701	0.50%				10.00
Shippensburg Area S.D.	21800			0.90%			
Hopewell Twp. (Huntingdon Co.)		050509	0.50%		1.00%		10.00
Tussey Mountain S.D.	05800			0.50%			
Hopewell Twp. (Washington Co.)		630102	0.50%		1.00%		52.00
Avella Area S.D.	63050			0.50%			
Hopewell Twp. (York Co.)		670906	0.50%		1.00%	X	52.00
South Eastern S.D.	67620			0.50%			
Horsham Twp.		460502	0.50%		1.00%		52.00
Hatboro-Horsham S.D.	46360			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Horton Twp.			0.50%		1.00%		52.00
Brockway Area S.D.	33070	330101		0.50%			
Ridgeway S.D.	24600	240201		0.73%			
Houston Boro		630802	0.50%		1.00%		52.00
Chartiers Houston S.D.	63190			0.50%			
Houtzdale Boro		170605	0.50%		0.50%		
Moshannon Valley S.D.	17500			0.50%			
Hovey Twp.		160101	0.50%				
Allegheny Clarion Valley S.D.	16030			0.50%			
Howard Boro		140103	0.50%		0.50%		10.00
Bald Eagle Area S.D.	14100			2.05%			
Howard Twp.		140104	0.50%		0.50%		10.00
Bald Eagle Area S.D.	14100			2.05%			
Howe Twp. (Forest Co.)		270106					52.00
Forest Area S.D.	27200			1.00%			
Howe Twp. (Perry Co.)		500202	0.50%		1.00%		52.00
Newport S.D.	50400			1.10%			
Hubley Twp.		541104	0.50%				10.00
Tri Valley S.D.	54780			0.50%			
Hughestown Boro		400804	0.50%		1.00%		52.00
Pittston Area S.D.	40660			0.50%			
Hughesville Boro		410102	0.50%		0.50%		30.00
	41200			1.20%			
Hulmeville Boro		090801	1.00%		1.00%		10.00
Hummelstown Boro		220503	0.50%		1.00%		52.00
Lower Dauphin S.D.	22400			0.50%			
Hunker Boro		650704	0.50%		0.50%		5.00
Exemption = 3,200							
Hempfield Area S.D.	65380			0.50%			
Hunlock Twp.		400702	0.50%		1.00%		52.00
Northwest Area S.D.	40600			0.50%			
Huntingdon Boro		310103	0.50%		1.00%		52.00
Huntingdon Area S.D.	31250			1.00%			
Huntington Twp. (Adams Co.)		010103	0.50%		1.00%	X	
Bermudian Springs S.D.	01110			1.20%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Huntington Twp. (Luzerne Co.)		400703	0.50%				10.00
Northwest Area S.D.	40600			0.50%			
Huston Twp. (Blair Co.)		070502	0.50%		1.00%		10.00
Spring Cove S.D.	07750			0.50%			
Huston Twp. (Centre Co.)		140105	0.50%		0.50%		10.00
Bald Eagle Area S.D.	14100			2.05%			
Huston Twp. (Clearfield Co.)		170304	0.50%				10.00
Dubois Area S.D.	17200			0.50%			
Hyde Park Boro		650906	0.50%		0.50%		52.00
Kiski Area S.D.	65440			0.50%			
Hydetown Boro		200502	0.50%		1.00%		10.00
Titusville Area S.D.	61720			0.50%			
Hyndman Boro		050106	0.50%		0.50%		10.00
Bedford Area S.D.	05100			1.00%			

[Back to alpha list](#)

*Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania*

## Local Withholding Tax

**Municipalities beginning with I**

Local Withholding Tax Rate Table								
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)	
Municipality	School District	SD Code	PSD Code	Muni Res	SD Res	Muni Non-Res		MD Exempt
Independence Twp. (Beaver Co.)								
Hopewell Area S.D.	04410				0.50%			
Independence Twp. (Washington Co.)			630103	0.50%		1.00%		
Avella Area S.D.	63050				0.50%			
Indian Lake Boro			560801	0.50%				
Shanksville-Stonycreek S.D.	56740				0.50%			
Indiana Boro			320302	0.50%		1.00%		52.00
Indiana Area S.D.	32370				0.75%			
Indiana Twp.			710404	0.50%				52.00
Fox Chapel Area S.D.	02391				0.50%			
Industry Boro			041402	0.50%		1.00%		52.00
Western Beaver County S.D.	04930				0.50%			
Ingram Boro			731001	0.50%		1.00%		10.00
Montour S.D.	02630				0.50%			
Irvona Boro			170405	0.50%				10.00
Glendale S.D.	17300				0.50%			
Irwin Boro			651401	0.50%		0.50%		52.00
Norwin S.D.	65650				0.50%			
Irwin Twp.			610207	0.50%		1.00%		10.00
Franklin Area S.D.	61220				0.50%			
Ivyland Boro				0.50%		1.00%		52.00
Centennial S.D.	09200	090401			0.50%			

[Back to alpha list](#)



*Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania*

## Local Withholding Tax

**Municipalities beginning with J**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Jackson Center Boro		430602	0.50%		1.00%		10.00
Lakeview S.D.	43390			0.50%			
Jackson Twp. (Butler Co.)		100806	0.50%		1.00%		52.00
Seneca Valley S.D.	10790			0.50%			
Jackson Twp. (Cambria Co.)		110303	0.50%		0.50%		20.00
Central Cambria S.D.	11130			0.50%			
Jackson Twp. (Columbia Co.)		190104	0.50%		1.00%		
Benton Area S.D.	19100			1.10%			
Jackson Twp. (Dauphin Co.)		220303	0.50%				
Halifax Area S.D.	22250			0.50%			
Jackson Twp. (Greene Co.)		300506	0.50%				
West Greene S.D.	30850			0.50%			
Jackson Twp. (Huntingdon Co.)		310104	0.50%		1.00%		10.00
Huntingdon Area S.D.	31250			1.00%			
Jackson Twp. (Lebanon Co.)		380302	0.50%		1.00%		
Eastern Lebanon County S.D.	38230			0.50%			
Jackson Twp. (Luzerne Co.)		400602	0.50%		1.00%		52.00
Lake-Lehman S.D.	40390			0.50%			
Jackson Twp. (Lycoming Co.)		590202	0.50%		0.50%		
Southern Tioga S.D.	59700			1.20%			
Jackson Twp. (Mercer Co.)		430603	0.50%		1.00%		25.00
Lakeview S.D.	43390			0.50%			
Jackson Twp. (Monroe Co.)		450303	0.75%		1.00%		
Pocono Mountain S.D.	45540			0.50%			
Jackson Twp. (Northumberland Co.)		490102	0.50%		1.00%		10.00
Line Mountain S.D.	49350			0.50%			
Jackson Twp. (Perry Co.)		500405	0.50%		1.00%		
West Perry S.D.	50800			1.20%			
Jackson Twp. (Snyder Co.)		550203	0.50%		1.00%		
Selinsgrove S.D.	55710			1.60%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Jackson Twp. (Tioga Co.)		590107	0.50%		1.00%		10.00
Northern Tioga S.D.	59600			1.20%			
Jackson Twp. (Venango Co.)		610402	0.50%		1.00%		10.00
Valley Grove S.D.	61860			0.50%			
Jackson Twp. (York Co.)		671202	0.50%		1.00%	X	52.00
Spring Grove Area S.D.	67670			0.50%			
Jacobus Boro		670202	0.50%		1.00%	X	
Dallastown Area S.D.	67160			0.50%			
Jamestown Boro		200304	0.50%		1.00%		52.00
Jamestown Area S.D.	43360			0.50%			
Jay Twp.		240303	0.50%		1.00%		10.00
Saint Marys Area S.D.	24800			0.50%			
Jeannette			0.90%		1.00%		52.00
Hempfield Area S.D.	65380	650709		0.50%			
Jeannette City S.D.	65410	650801		0.50%			
Penn-Trafford S.D.	65710	651505		0.50%			
Jeddo Boro		400510	0.50%		0.50%		
Hazleton Area S.D.	40330			1.00%			
Jefferson Boro (Greene Co.)		300302	0.50%		1.00%		52.00
Jefferson-Morgan S.D.	30350			0.50%			
Knoch S.D.		671203	0.50%		1.00%	X	
Spring Grove Area S.D.	67670			0.50%			
Jefferson Hills Boro		731901	0.50%		1.00%		52.00
West Jefferson Hills S.D.	02955			0.50%			
Jefferson Twp. (Berks Co.)		061503	0.50%		1.00%		
Tulpehocken Area S.D.	06800			0.50%			
Jefferson Twp. (Butler Co.)		100702	0.50%				52.00
Knoch S.D.	10780			0.50%			
Jefferson Twp. (Dauphin Co.)		221004	0.50%				
Upper Dauphin Area S.D.	22900			0.50%			
Jefferson Twp. (Fayette Co.)		260401	0.50%		1.00%		10.00
Frazier S.D.	26290			0.50%			
Jefferson Twp. (Greene Co.)		300303	0.50%		1.00%		52.00
Jefferson-Morgan S.D.	30350			0.50%			
Jefferson Twp. (Lackawanna Co.)		350604	0.50%				
North Pocono S.D.	35650			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Jefferson Twp. (Mercer Co.)		430704	0.50%		0.50%		10.00
Mercer Area S.D.	43500			0.50%			
Jefferson Twp. (Somerset Co.)		560901	0.50%		1.00%		5.00
Somerset Area S.D.	56770			0.50%			
Jefferson Twp. (Washington Co.)		630403	0.50%		0.50%		
Burgettstown Area S.D.	63120			0.50%			
Jenkins Twp.		400805	0.50%		0.50%		52.00
Pittston Area S.D.	40660			0.50%			
Jenkintown Boro		460601			1.00%		52.00
Jenkintown S.D.	46380			1.00%			
Jenks Twp.		270107	0.50%		0.50%		52.00
Forest Area S.D.	27200			0.50%			
Jenner Twp.		560403	0.50%		0.50%		10.00
North Star S.D.	56550			0.50%			
Jennerstown Boro		560404	0.50%		0.50%		52.00
North Star S.D.	56550			0.50%			
Jermyn Boro		350403	0.50%		1.00%		52.00
Lakeland S.D.	35460			0.50%			
Jersey Shore Boro		410208	0.50%		0.50%		52.00
Jersey Shore Area S.D.	41400			1.10%			
Jessup Boro		351003	0.50%		1.00%		52.00
Valley View S.D.	35840			0.50%			
Jessup Twp. (Susquehanna Co.)		580407	1.00%		1.00%		
Jim Thorpe Boro		130101	0.50%		1.00%		52.00
Jim Thorpe Area S.D.	13500			0.50%			
Johnsonburg Boro		240101	0.50%		1.00%		52.00
Johnsonburg Area S.D.	24350			0.50%			
Johnstown		110702	1.00%		1.00%		52.00
Greater Johnstown S.D.	11250			0.50%			
Jones Twp.			0.50%		1.00%		
Johnsonburg Area S.D.	24350	240102		0.50%			5.00
Kane Area S.D.	42230	420202		0.70%			
Jonestown Boro		380504	0.50%		1.00%		
Northern Lebanon S.D.	38500			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Jordan Twp. (Clearfield Co.)		490103	0.50%				
Moshannon Valley S.D.	17500			0.50%			
Jordan Twp. (Lycoming Co.)		410103	0.50%		0.50%		
East Lycoming S.D.	41200			1.20%			
Jordan Twp. (Northumberland Co.)		170606	0.50%				
Line Mountain S.D.	49350			0.50%			
Juniata Terrace Boro		440108	0.50%		1.00%		10.00
Mifflin County S.D.	44460			0.85%			
Juniata Twp. (Bedford Co.)		050202	0.50%		1.00%		
Chestnut Ridge S.D.	05150			0.50%			
Juniata Twp. (Blair Co.)		070406	0.50%				
Hollidaysburg Area S.D.	07350			0.50%			
Juniata Twp. (Huntingdon Co.)		310105	0.50%		1.00%		10.00
Huntingdon Area S.D.	31250			1.00%			
Juniata Twp. (Perry Co.)		500203	0.50%		1.00%		
Newport S.D.	50400			1.10%			

[Back to alpha list](#)

*Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania*

## Local Withholding Tax

**Municipalities beginning with K**

Local Withholding Tax Rate Table								
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)	
Municipality	School District	SD Code	PSD Code	Muni Res	SD Res	Muni Non-Res		MD Exempt
Kane Boro			420204	0.50%		1.00%		52.00
	Kane Area S.D.	42230			0.70%			
Karns City Boro			100309	0.50%				52.00
	Karns City Area S.D.	10360			0.50%			
Karthaus Twp.			170803	0.50%		0.50%		52.00
	West Branch Area S.D.	17900			0.50%			
Keating Twp. (McKean Co.)			420502	0.50%		1.00%		52.00
	Smethport Area S.D.	42750			0.50%			
Keating Twp. (Potter Co.)			530102	0.50%		0.50%		
	Austin Area S.D.	53030			0.50%			
Kelly Twp.			600102	0.50%		1.00%		52.00
	Lewisburg Area S.D.	60400			1.50%			
Kenhorst Boro			060803	0.50%		1.00%		52.00
	Governor Mifflin S.D.	06300			0.50%			
Kennedy Twp.			731002	0.50%		1.00%		52.00
	Montour S.D.	02630			0.50%			
Kennett Square Boro			150502	0.50%		1.00%		52.00
	Kennett Consolidated S.D.	15400			0.50%			
Kennett Twp.			150503	0.75%		1.00%		52.00
	Kennett Consolidated S.D.	15400			0.50%			
Kidder Twp.				0.50%		1.00%		52.00
	Jim Thorpe Area S.D.	13500	130102		0.50%			
	Weatherly Area S.D.	13900	130502		0.50%			
Kilbuck Twp.			710204	0.50%				10.00
	Avonworth S.D.	02075			0.50%			
Kimmel Twp.			070301	0.50%		1.00%		10.00
	Claysburg-Kimmel S.D.	07150			0.50%			
King Twp.			050203	0.50%		1.00%		
	Chestnut Ridge S.D.	05150			0.50%			
Kingsley Twp.			270108	0.50%				10.00
	Forest Area S.D.	27200			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Kingston Boro		401104	1.675%		1.00%		52.00
Wyoming Valley West S.D.	40930			0.50%			
Kingston Twp.		400204	1.05%		1.00%		52.00
Dallas S.D.	40160			0.50%			
Kiskiminetas Twp.		030102	0.50%				52.00
Apollo-Ridge S.D.	03060			0.50%			
Kistler Boro		310306	0.50%		1.00%		30.00
Mount Union Area S.D.	31600			0.50%			
Kittanning Boro		030213	0.50%		0.50%		52.00
Armstrong S.D.	03085			0.50%			
Kittanning Twp.		030214	0.50%		1.00%		
Armstrong S.D.	03085			0.50%			
Kline Twp.		400514	0.50%		0.50%		52.00
Hazleton Area S.D.	40330			1.00%			
Knox Boro		160405	0.50%		0.50%		52.00
Keystone S.D.	16650			0.50%			
Knox Twp. (Clarion Co.)		160502	0.50%				
North Clarion County S.D.	16750			0.50%			
Knox Twp. (Clearfield Co.)		170106	0.50%		0.50%		10.00
Knoch S.D.	17100			0.50%			
Knox Twp. (Jefferson Co.)		330207	0.50%		1.00%		10.00
Brookville Area S.D.	33080			0.50%			
Knoxville Boro		590108	0.50%		1.00%		10.00
Northern Tioga S.D.	59600			1.20%			
Koppel Boro		040405	0.50%		1.00%		52.00
Big Beaver Falls Area S.D.	04150			0.50%			
Kulpmont Boro		490302	0.50%		1.00%		52.00
Mount Carmel Area S.D.	49510			0.50%			
Kutztown Boro		061003	0.50%		1.00%		52.00
Kutztown Area S.D.	06400			0.50%			

[Back to alpha list](#)

*Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania*

## Local Withholding Tax

**Municipalities beginning with L**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality	School District	SD Code	PSD Code	Muni Res	SD Res	Muni Non- Res	
	Laceyville Boro		080712	0.50%			
	Wyalusing Area S.D.	08900			0.94%		
	Lack Twp.		340105	0.50%		1.00%	
	Juniata County S.D.	34360			0.50%		
	Lackawannock Twp.		431101	0.50%		1.00%	10.00
	West Middlesex Area S.D.	43750			0.50%		
	Lafayette Twp.		420105	0.50%		1.00%	52.00
	Bradford Area S.D.	42080			0.50%		
	Lafin Boro		400904	0.50%		1.00%	52.00
	Wilkes-Barre Area S.D.	40885			0.50%		
	Lake City Boro		250603	0.50%		1.00%	52.00
	Girard S.D.	25405			0.50%		
	Lake Twp. (Luzerne Co.)		400603	0.50%		1.00%	10.00
	Lake-Lehman S.D.	40390			0.50%		
	Lake Twp. (Mercer Co.)		430604	0.50%		1.00%	10.00
	Lakeview S.D.	43390			0.50%		
	Lake Twp. (Wayne Co.)		640203	0.50%		0.50%	
	Lamar Twp.		180116	0.50%		0.50%	52.00
	Keystone Central S.D.	18360			1.00%		
	Lancaster			0.60%		1.00%	X 52.00
	Conestoga Valley S.D.	36170	360399		0.50%		
	Lampeter-Strasburg S.D.	36360	360999		0.50%		
	Lancaster S.D.	36400	361001		0.50%		
	Lancaster Twp. (Butler Co.)		100807	0.50%		0.50%	52.00
	Seneca Valley S.D.	10790			0.50%		
	Lancaster Twp. (Lancaster Co.)		361002	0.50%			10.00
	Lancaster S.D.	36400			0.50%		
	Landingville Boro		540901	0.50%			10.00
	Schuylkill Haven Area S.D.	54730			0.50%		
	Landisburg Boro		500406	0.50%		1.00%	
	West Perry S.D.	50800			1.20%		

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Langhorne Boro		090802	1.00%		1.00%		52.00
Langhorne Manor Boro		090803					10.00
Lansdale Boro		461104	0.50%		1.00%		52.00
North Penn S.D.	46570			0.50%			
Lansdowne Boro		231505	1.00%		1.00%		52.00
Lansford Boro		130401	0.50%		1.00%		52.00
Panther Valley S.D.	13660			0.50%			
Laplume Twp.		660103	0.50%				
Lackawanna Trail S.D.	66500			0.50%			
Laporte Boro		570111	0.50%		1.00%		52.00
Sullivan County S.D.	57630			0.50%			
Laporte Twp.		570112	0.50%				
Sullivan County S.D.	57630			0.50%			
Larimer Twp.		560304	0.50%				
Meyersdale Area S.D.	56520			0.50%			
Larksville Boro		401105	0.50%		1.00%		52.00
Wyoming Valley West S.D.	40930			0.50%			
Lathrop Twp.		580506	0.50%				
Mountain View S.D.	58460			0.50%			
Knoch S.D		010104	0.50%				
Bermudian Springs S.D.	01110			1.20%			
Latrobe Boro.		650501	0.90%		1.00%		52.00
Greater Latrobe S.D.	65310			0.50%			
Laurel Mountain Boro		651004	0.50%		1.00%		5.00
						(Exemption = 1,000)	
Ligonier Valley S.D.	65490			0.50%			
		400905	0.50%		1.00%		52.00
Wilkes-Barre Area S.D.	40885			0.50%			
Laureldale Boro		061101	0.50%		1.00%		52.00
Muhlenberg Township S.D.	06550			0.50%			
Lausanne Twp.		130503	0.50%		1.00%		
Weatherly Area S.D.	13900			0.50%			
Lawrence Park Twp.		250801	0.50%		1.00%		52.00
Iroquois S.D.	25655			0.50%			



**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Lawrence Twp. (Clearfield Co.)		170107	0.50%		1.00%		52.00
Clearfield Area S.D.	17100			0.50%			
Lawrence Twp. (Tioga Co.)		590109	0.50%		1.00%		10.00
Northern Tioga S.D.	59600			1.20%			
Lawrenceville Boro		590110	0.50%		1.00%		30.00
Northern Tioga S.D.	59600			1.20%			
Le Boeuf Twp.		250401	0.50%				52.00
Fort Leboeuf S.D.	25355			0.50%			
Leacock Twp.		361501	0.50%		1.00%	X	
Pequea Valley S.D.	36530			0.50%			
Lebanon		380401	1.40%				52.00
Lebanon S.D.	38460			0.50%			
Leechburg Boro		030302	0.50%		1.00%		52.00
Leechburg Area S.D.	03450			0.50%			
Leesport Boro		061404	0.50%		1.00%		52.00
Schuylkill Valley S.D.	06750			0.50%			
Leet Twp.		711106	0.50%				52.00
Quaker Valley S.D.	02775			0.50%			
Leetsdale Boro		711107	0.50%		1.00%		52.00
Quaker Valley S.D.	02775			0.50%			
Lehigh Twp. (Carbon Co.)		130504	0.50%		1.00%		10.00
Weatherly Area S.D.	13900			0.50%			
Lehigh Twp. (Northampton Co.)		480505	0.50%		1.00%		52.00
Northampton Area S.D.	48490			0.70%			
Lehigh Twp. (Wayne Co.)		350610	0.50%		0.50%		
North Pocono S.D.	35650			0.50%			
Lehighton Boro		130203	0.50%		1.00%		52.00
Lehighton Area S.D.	13550			0.50%			
Lehman Twp. (Luzerne Co.)		400604	0.50%		0.50%		52.00
Lake-Lehman S.D.	40390			0.50%			
Lehman Twp. (Pike Co.)		450105	0.50%		0.50%		10.00
East Stroudsburg Area S.D.	45200			0.50%			
Leidy Twp.		180117	0.50%		1.00%		52.00
Keystone Central S.D.	18360			1.00%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Lemon Twp.		660204	0.50%				10.00
Tunkhannock Area S.D.	66750			0.50%			
Lemoyne Boro		210901	0.50%		1.00%		52.00
West Shore S.D.	21900			0.95%			
Lenhartsville Boro		061004	0.50%		1.00%		10.00
Kutztown Area S.D.	06400			0.50%			
Lenox Twp.		580507	0.50%		1.00%		
Mountain View S.D.	58460			0.50%			
LeRaysville Boro		080301	0.50%		1.00%		
Northeast Bradford County S.D.	08300			0.50%			
Leroy Twp.		080203	0.50%				
Canton Area S.D.	08100			0.50%			
Letterkenny Twp.		280105	0.50%		1.00%	X	10.00
Chambersburg Area S.D.	28130			1.20%			
Lewis Run Boro		420106	0.50%		1.00%		52.00
Bradford Area S.D.	42080			0.50%			
Lewis Twp. (Lycoming Co.)		410802	0.50%				
Williamsport Area S.D.	41720			1.50%			
Lewis Twp. (Northumberland Co.)		490604	0.50%		1.00%		52.00
Warrior Run S.D.	49800			1.30%			
Lewis Twp. (Union Co.)		600204	0.50%		1.00%		
Mifflinburg Area S.D.	60500			1.55%			
Lewisberry Boro		210907	0.50%		0.50%		
West Shore S.D.	21900			0.95%			
Lewisburg Boro		600103	0.50%		1.00%		52.00
Lewisburg Area S.D.	60400			1.50%			
Lewistown Boro		440109	0.50%		1.00%		52.00
Mifflin County S.D.	44460			0.85%			
Liberty Boro (Allegheny Co.)		720802	0.50%		0.50%		52.00
South Allegheny S.D.	02865			0.50%			
Liberty Boro (Tioga Co.)		590207	0.50%		1.00%		
Southern Tioga S.D.	59700			1.20%			
Liberty Twp. (Adams Co.)		010304	0.50%		1.00%	X	
Fairfield Area S.D.	01305			1.00%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non- Res	MD Exem pt	
School District	SD Code	PSD Code					
Liberty Twp. (Bedford Co.)		050503	0.50%				10.00
Tussey Mountain S.D.	05800			0.50%			
Liberty Twp. (Centre Co.)		180102	0.50%				52.00
Keystone Central S.D.	18360			1.00%			
Liberty Twp. (McKean Co.)		420402	0.50%		1.00%		
Port Allegany S.D.	42630			0.50%			
Liberty Twp. (Mercer Co.)		430402	0.50%		1.00%		10.00
Grove City Area S.D.	43290			0.50%			
Liberty Twp. (Montour Co.)		470104	0.50%				
Danville Area S.D.	47180			1.15%			
Liberty Twp. (Tioga Co.)		590208	0.50%		1.00%		
Southern Tioga S.D.	59700			1.20%			
Licking Creek Twp.		290102	0.50%		1.00%		
Central Fulton S.D.	29130			0.50%			
Licking Twp.		160406	0.50%		1.00%		52.00
Keystone S.D.	16650			0.50%			
Ligonier Boro		651005	0.50%				52.00
Ligonier Valley S.D.	65490			0.50%			
Ligonier Twp.		651006	0.50%				52.00
Ligonier Valley S.D.	65490			0.50%			
Lilly Boro		110908	0.50%		0.50%		30.00
Penn Cambria S.D.	11600			0.50%			
Limerick Twp.		461702	0.50%		1.00%		52.00
Spring Ford Area S.D.	46730			0.50%			
Limestone Twp. (Clarion Co.)		160302	0.50%		1.00%		52.00
Clarion-Limestone Area S.D.	16170			0.50%			
Limestone Twp. (Lycoming Co.)		410209	0.50%				
Jersey Shore Area S.D.	41400			1.10%			
Limestone Twp. (Montour Co.)		490602	0.50%		0.50%		
Warrior Run S.D.	49800			1.30%			
Limestone Twp. (Union Co.)		600205	0.50%				
Mifflinburg Area S.D.	60500			1.55%			
Limestone Twp. (Warren Co.)		620112	0.50%		0.50%		5.00
Warren County S.D.	62830			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Lincoln Boro		720803	0.50%		1.00%		52.00
South Allegheny S.D.	02865			0.50%			
Lincoln Twp. (Bedford Co.)		050204	0.50%		1.00%		
Chestnut Ridge S.D.	05150			0.50%			
Lincoln Twp. (Huntingdon Co.)		310106	0.50%				10.00
Huntingdon Area S.D.	31250			1.00%			
Lincoln Twp. (Somerset Co.)		560902	0.50%		1.00%		52.00
Somerset Area S.D.	56770			0.50%			
Linesville Boro		200107	0.50%		1.00%		52.00
Conneaut S.D.	20103			0.50%			
Litchfield Twp.		080401	0.50%				
Sayre Area S.D.	08600			1.00%			
Lititz Boro		361702	0.50%		1.00%	X	52.00
Warwick S.D.	36900			0.65%			
Little Beaver Twp.		370302	0.50%				
Mohawk Area S.D.	37500			0.50%			
Little Britain Twp.		361607	0.50%				
Solanco S.D.	36700			1.15%			
Little Mahanoy Twp.		490104	0.50%		1.00%		
Line Mountain S.D.	49350			0.50%			
Littlestown Boro		010503	0.50%		1.00%	X	52.00
Littlestown Area S.D.	01520			1.10%			
Liverpool Boro		500103	0.50%		1.00%		
Greenwood S.D.	50300			1.25%			
Liverpool Twp.		500104	0.50%		1.00%		
Greenwood S.D.	50300			1.25%			
Lock Haven		180118	0.50%		0.50%		52.00
Keystone Central S.D.	18360			1.00%			
Locust Twp.		190605	0.50%		1.00%		
Southern Columbia Area S.D.	19750			1.50%			
Logan Twp. (Blair Co.)		070102	0.50%		1.00%		52.00
Altoona Area S.D.	07050			0.50%			
Logan Twp. (Clinton Co.)		180119	0.50%		0.50%		10.00
Keystone Central S.D.	18360			1.00%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Logan Twp. (Huntingdon Co.)		310203	0.50%				
Juniata Valley S.D.	31280			1.25%			
Loganton Boro		180120	0.50%		0.50%		10.00
Keystone Central S.D.	18360			1.00%			
Loganville Boro		670203	0.50%		1.00%	X	
Dallastown Area S.D.	67160			0.50%			
London Grove Twp.		150104	1.00%		0.75%		
Londonderry Twp. (Bedford Co.)		050107	0.50%		1.00%		10.00
Bedford Area S.D.	05100			1.00%			
Londonderry Twp. (Chester Co.)		361303	0.75%				
Octorara Area S.D.	15650			0.50%			
Londonderry Twp. (Dauphin Co.)		220504	0.50%		1.00%		52.00
Lower Dauphin S.D.	22400			0.50%			
Long Branch Boro		630505	0.50%		1.00%		10.00
California Area S.D.	63150			0.50%			
Longswamp Twp.		060302	0.50%		1.00%		52.00
Brandywine Heights Area S.D.	06085			0.50%			
Lorain Boro		110504	0.50%		1.00%		10.00
Ferndale Area S.D.	11200			0.50%			
Loretto Boro		110909	0.50%				52.00
Penn Cambria S.D.	11600			0.50%			
Lower Allen Twp.			0.60%		1.00%		52.00
Mechanicsburg Area S.D.	21650	210604		1.20%			
West Shore S.D.	21900	210902		0.95%			
Lower Alsace Twp.		060101	0.50%		1.00%		52.00
Antietam S.D.	06050			0.50%			
Lower Augusta Twp.		490105	0.50%				
Line Mountain S.D.	49350			0.50%			
Lower Burrell		650201	0.50%				52.00
Burrell S.D.	65070			0.50%			
Lower Chanceford Twp.		670803	0.50%		1.00%	X	
Red Lion Area S.D.	67550			0.50%			
Lower Chichester Twp.		230201	1.00%		1.00%		52.00
Lower Frankford Twp.		210102	0.50%		1.00%		10.00
Big Spring S.D.	21050			1.15%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Lower Frederick Twp.		461202	0.55%		1.00%		
Perkiomen Valley S.D.	46610			0.90%			
Lower Gwynedd Twp.		462202	0.50%		1.00%		52.00
Wissahickon S.D.	46930			0.50%			
Lower Heidelberg Twp.		061601	0.50%		1.00%		52.00
Wilson S.D.	06910			0.50%			
Lower Macungie Twp.		390303	0.65%		1.00%		52.00
East Penn S.D.	39230			0.50%			
Lower Mahanoy Twp.		490106	0.50%		1.00%		
Line Mountain S.D.	49350			0.50%			
Lower Makefield Twp. (Bucks Co.)		091202					52.00
Lower Merion Twp.		460701					52.00
Lower Mifflin Twp.		210103	0.50%		1.00%		10.00
Big Spring S.D.	21050			1.15%			
Lower Milford Twp.		390802	0.50%		1.00%		52.00
Southern Lehigh S.D.	39570			0.50%			
Lower Moreland Twp		460801	0.50%		1.00%		52.00
Lower Moreland Twp S.D.	46460			0.50%			
Lower Mt. Bethel Twp.			0.75%		1.00%		52.00
Bangor Area S.D.	48080	480103		0.70%			
Easton Area S.D.	48330	480304		0.50%			
Lower Nazareth Twp.		480402	0.75%		1.00%		52.00
Nazareth Area S.D.	48480			0.70%			
Lower Oxford Twp.		150703	1.00%		1.00%		
Oxford Area S.D.	15670			0.50%			
Lower Paxton Twp.		220102	0.50%		1.00%		52.00
Central Dauphin S.D.	22140			1.50%			
Lower Pottsgrove Twp.		461301	0.50%		1.00%		52.00
Pottsgrove S.D.	46630			0.50%			
Lower Providence Twp.		460901	0.50%		1.00%		52.00
Methacton S.D.	46530			0.50%			
Lower Salford Twp.		461502	0.50%		1.00%		52.00
Souderton Area S.D.	46710			0.50%			
Lower Saucon Twp.		480702	0.50%		1.00%		52.00
Saucon Valley S.D.	48600			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Lower Southampton Twp.		090804	1.00%		1.00%		52.00
Lower Swatara Twp.		220601	0.50%		1.00%		52.00
Middletown Area S.D.	22600			1.25%			
Lower Towamensing Twp.		130302	0.50%		1.00%		52.00
Palmerton Area S.D.	13650			0.50%			
Lower Turkeyfoot Twp.		561004	0.50%		1.00%		
Turkeyfoot Valley Area S.D.	56840			0.50%			
Lower Tyrone Twp.		260402	0.50%		1.00%		10.00
Frazier S.D.	26290			0.50%			
Lower Windsor Twp.		670404	0.50%		1.00%	X	10.00
Eastern York S.D.	67220			0.50%			
Lower Yoder Twp.		110703	0.50%				52.00
Greater Johnstown S.D.	11250			0.50%			
Lowhill Twp.		390502	0.50%		1.00%		10.00
Northwestern Lehigh S.D.	39460			0.50%			
Loyalhanna Twp.		320107	0.50%				52.00
River Valley S.D.	32110			0.75%			
Loyalsock Twp.		410301	0.50%		0.50%		52.00
Loyalsock Township S.D.	41420			1.15%			
Lumber Twp.		120105	0.50%		0.50%		10.00
Cameron County S.D.	12270			0.50%			
Lurgan Twp.		280106	0.50%		1.00%	X	10.00
ChambersBurg Area S.D.	28130			1.20%			
Luzerne Boro		401106	0.50%		1.00%		52.00
Wyoming Valley West S.D.	40930			0.50%			
Luzerne Twp.		260203	0.50%		1.00%		52.00
Brownsville Area S.D.	26080			0.50%			
Lycoming Twp.		410803	0.50%		0.50%		
Williamsport Area S.D.	41720			1.50%			
Lykens Boro		221005	0.50%				10.00
Upper Dauphin Area S.D.	22900			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Lykens Twp.		221006	0.50%				
Upper Dauphin Area S.D.	22900			0.50%			
Lynn Twp.		390503	0.50%		1.00%		10.00
Northwestern Lehigh S.D.	39460			0.50%			
Lyons Boro		061005	0.50%		1.00%		52.00
Kutztown Area S.D.	06400			0.50%			

[Back to alpha list](#)



*Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania*

## Local Withholding Tax

**Municipalities beginning with M**

Local Withholding Tax Rate Table								
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)	
Municipality	School District	SD Code	PSD Code	Muni Res	SD Res	Muni Non- Res		MD Exem pt
Macungie Boro			390306	0.50%		1.00%		52.00
	East Penn S.D.	39230			0.50%			
Madison Boro			651702	0.50%				10.00
	Yough S.D.	65890			0.50%			
Madison Twp. (Armstrong Co.)			160601	0.50%				
	Redbank Valley S.D.	16800			0.50%			
Madison Twp. (Clarion Co.)			160701	0.50%		1.00%		10.00
	Union S.D.	16900			0.50%			
Madison Twp. (Columbia Co.)			190502	0.50%		0.50%		
	Millville Area S.D.	19500			1.20%			
Madison Twp. (Lackawanna Co.)			350605	0.50%		0.50%		
	North Pocono S.D.	35650			0.50%			
Mahaffey Boro			320603	0.50%		1.00%		10.00
	Purchase Line S.D.	32730			0.70%			
Mahanoy City Boro			540203	1.50%		1.00%		52.00
	Mahanoy Area S.D.	54450			0.50%			
Mahanoy Twp.			540204	0.50%		1.00%		52.00
	Mahanoy Area S.D.	54450			0.50%			
Mahoning Twp. (Armstrong Co.)			160602	0.50%		1.00%		10.00
	Redbank Valley S.D.	16800			0.50%			
Mahoning Twp. (Carbon Co.)			130204	0.50%		1.00%		50.00
	Lehigh Area S.D.	13550			0.50%			
Mahoning Twp. (Lawrence Co.)				0.50%		1.00%		10.00
	Mohawk Area S.D.	37500	370303		0.50%			
	Union Area S.D.	37700	370701		0.50%			
Mahoning Twp. (Montour Co.)			470105	0.50%		1.00%		52.00
	Danville Area S.D.	47180			1.15%			
Maidencreek Twp.			060702	0.50%		1.00%		52.00
	Fleetwood Area S.D.	06250			0.50%			
Main Twp.			190305	0.50%		1.00%		10.00
	Bloomsburg Area S.D.	19120			1.06%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Malvern Boro		150403	1.00%		1.00%		52.00
Manchester Boro		670603	0.50%		1.00%	X	52.00
Northeastern York S.D.	67440			0.50%			
Manchester Twp.		670101	0.50%		1.00%	X	52.00
Central York S.D.	67130			0.50%			
Manheim Boro		361101	0.50%		1.00%	X	52.00
Manheim Central S.D.	36440			0.50%			
Manheim Twp. (Lancaster Co.)		361201	0.50%		1.00%	X	52.00
Manheim Township S.D.	36450			0.50%			
Manheim Twp. (York Co.)		671001	0.50%		1.00%	X	
South Western S.D.	67640			0.50%			
Mann Twp.		050303	0.50%		1.00%		10.00
Everett Area S.D.	05300			1.10%			
Manns Choice Boro		050108	0.50%		1.50%		10.00
Bedford Area S.D.	05100			1.00%			
Manor Boro			0.50%		0.50%		52.00
Hempfield Area S.D.	65380	650705		0.50%			
Penn-Trafford S.D.	65710	651501		0.50%			
Manor Twp. (Armstrong Co.)		030215	0.50%		1.00%		52.00
Knoch S.D.	03085			0.50%			
Manor Twp. (Lancaster Co.)		361402	0.50%		1.00%	X	
Penn Manor S.D.	36520			0.50%			
Manorville Boro		030216	0.50%		1.00%		
Armstrong S.D.	03085			0.50%			
Mansfield Boro		590209	0.50%		1.00%		52.00
Southern Tioga S.D.	59700			1.20%			
		310301	0.50%		0.50%		
Mount Union Area S.D.	31600			0.50%			
Marcus Hook Boro		230202	1.00%		1.00%		52.00
Marianna Boro		630305	0.50%		1.00%		10.00
Bethlehem Center S.D.	63100			0.50%			
Marietta Boro		360402	0.50%				10.00
Donegal S.D.	36220			0.50%			
Marion Center Boro		320406	0.50%		0.50%		52.00
Marion Center Area S.D.	32520			0.85%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Marion Heights Boro		490303	0.50%		1.00%		10.00
Mount Carmel Area S.D.	49510			0.50%			
Marion Twp. (Beaver Co.)		041102	0.50%		0.50%		52.00
Riverside Beaver County S.D.	04585			0.50%			
Marion Twp. (Berks Co.)		060402	0.50%		1.00%		
Conrad Weiser Area S.D.	06110			0.50%			
Marion Twp. (Butler Co.)		100506	0.50%		0.50%		10.00
Moniteau S.D.	10535			0.50%			
Marion Twp. (Centre Co.)		140203	0.50%		0.50%		10.00
Bellefonte Area S.D.	14110			1.05%			
Marklesburg Boro		310107	0.50%		0.50%		10.00
Huntingdon Area S.D.	31250			1.00%			
Markleysburg Boro		260604	0.50%				10.00
Uniontown Area S.D.	26800			0.50%			
Marlborough Twp.		462104	0.50%		1.00%		52.00
Upper Perkiomem S.D.	46860			0.50%			
Marple Twp.		230601					52.00
Mars Boro		100402	0.50%				10.00
Mars Area S.D.	10500			0.50%			
Marshall Twp.		710703	0.50%		0.50%		52.00
North Allegheny S.D.	02685			0.50%			
Martic Twp.		361403	0.50%				
Penn Manor S.D.	36520			0.50%			
Martinsburg Boro		070503	0.50%		1.00%		52.00
Spring Cove S.D.	07750			0.50%			
Marysville Boro		500303	0.50%		1.00%		52.00
Susquenita S.D.	50600			1.30%			
Masontown Boro		260104	0.50%		1.00%		52.00
Albert Gallatin Area S.D.	26030			0.50%			
Matamoras Boro		520103	1.00%		1.00%		
Maxatawny Twp.		061006	0.50%		1.00%		52.00
Kutztown Area S.D.	06400			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Mayberry Twp.		470106	0.50%				
Danville Area S.D.	47180			1.15%			
Mayfield Boro		350404	0.50%				52.00
Lakeland S.D.	35460			0.50%			
McAdoo Boro		400515	0.50%				
Hazleton Area S.D.	40330			1.00%			
McCalmont Twp.		330308	0.50%		1.00%		52.00
Punxsutawney Area S.D.	33800			0.50%			
McCandless Twp.		710704	0.50%		1.00%		52.00
North Allegheny S.D.	02685			0.50%			
McClure Boro		550106	0.50%		1.00%		52.00
Mid-West S.D.	55500			1.80%			
McConnellsburg Boro		290103	0.50%				
Central Fulton S.D.	29130			0.50%			
McDonald Boro (Allegheny Co.)		630901	0.50%		1.00%		52.00
Fort Cherry S.D.	63240			0.50%			
McDonald Boro (Washington Co.)		630901	0.50%		1.00%		52.00
Fort Cherry S.D.	63240			0.50%			
McEwensville Boro		490605	0.50%		1.00%		
Warrior Run S.D.	49800			1.30%			
McHenry Twp.		410210	0.50%				
Jersey Shore Area S.D.	41400			1.10%			
McIntyre Twp.		080204	0.50%				
Canton Area S.D.	08100			0.50%			
McKean Boro		250504	0.50%		1.00%		10.00
General McLane S.D.	25390			0.50%			
McKean Twp.		250503	0.50%		1.00%		10.00
General McLane S.D.	25390			0.50%			
McKees Rocks Boro		731601	0.50%				52.00
Sto Rox S.D.	02885			0.50%			
McKeesport		720402	1.20%		1.00%		52.00
McKeesport Area S.D.	02600			0.50%			
McNett Twp.		080205	0.50%				
Canton Area S.D.	08100			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
McSherrystown Boro		010206	0.50%		1.00%	X	52.00
Conewago Valley S.D.	01160			1.00%			
McVeytown Boro		440110	0.50%		1.00%		10.00
Mifflin County S.D.	44460			0.85%			
Mead Twp.		620113	0.50%		1.00%		52.00
Warren County S.D.	62830			0.50%			
Meadville		200204	0.50%		1.00%		52.00
Crawford Central S.D.	20135			0.50%			
Mechanicsburg Boro		210601	0.50%		1.00%		52.00
Mechanicsburg Area S.D.	21650			1.20%			
Mechanicsville Boro		540601	0.50%				52.00
Pottsville Area S.D.	54610			0.50%			
Media Boro		231002	1.00%		1.00%		52.00
Mehoopany Twp.		660205	0.50%		1.00%		10.00
Tunkhannock Area S.D.	66750			0.50%			
Menallen Twp. (Adams Co.)		010605	0.50%		1.00%	X	10.00
Upper Adams S.D.	01852			1.10%			
Menallen Twp. (Fayette Co.)			0.50%		1.00%		52.00
Laurel Highlands S.D.	26400	260501		0.50%			
Uniontown Area S.D.	26800	260605		0.50%			
Menno Twp.		440111	0.50%		1.00%		10.00
Mifflin County S.D.	44460			0.85%			
Mercer Boro		430705	0.50%		1.00%		52.00
Mercer Area S.D.	43500			0.50%			
Mercer Twp.		100604	0.50%				
Slippery Rock Area S.D.	10750			0.50%			
Mercersburg Boro		280401	0.50%		0.50%	X	52.00
Tuscarora S.D.	28600			0.50%			
Meshoppen Boro		580206	0.50%		1.00%		
Elk Lake S.D.	58250			0.50%			
Meshoppen Twp.		580207	0.50%		1.00%		
Elk Lake S.D.	58250			0.50%			
Metal Twp.		280202	0.50%				52.00
Fannett-Metal S.D.	28200			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Meyersdale Boro		560305	0.50%		1.00%		52.00
Meyersdale Area S.D.	56520			0.50%			
Middle Paxton Twp.		220103	0.50%		1.00%		
Central Dauphin S.D.	22140			1.50%			
Middle Smithfield Twp.		450102	0.50%		1.00%		52.00
East Stroudsburg Area S.D.	45200			0.50%			
Middle Taylor Twp.		110505	0.50%				
Ferndale Area S.D.	11200			0.50%			
Middleburg Boro		550107	0.50%		0.50%		52.00
Midd-West S.D.	55500			1.80%			
Middlebury Twp.		590305	0.50%		1.00%		10.00
Wellsboro Area S.D.	59850			1.00%			
Middlecreek Twp. (Snyder Co.)		550108	0.50%		0.50%		52.00
Midd-West S.D.	55500			1.80%			
Middlecreek Twp. (Somerset Co.)		560503	0.50%		1.00%		
Rockwood Area S.D.	56630			0.50%			
Middleport Boro		540703	0.50%		1.00%		10.00
Saint Clair Area S.D.	54680			0.50%			
Middlesex Twp. (Butler Co.)		100403	0.50%		1.00%		52.00
Mars Area S.D.	10500			0.50%			
Middlesex Twp. (Cumberland Co.)		210402	0.50%		1.00%		52.00
Cumberland Valley S.D.	21160			1.10%			
Middletown Boro		220602	0.50%		0.50%		52.00
Middletown Area S.D.	22600			1.25%			
Middletown Twp. (Bucks Co.)		090805	0.50%		0.50%		52.00
Middletown Twp. (Delaware Co.)		231003					52.00
Middletown Twp. (Susquehanna Co.)		580203	0.50%		1.00%		
Elk Lake S.D.	58250			0.50%			
Midland Boro		040901	0.50%		1.00%		52.00
Midland Borough S.D.	04530			0.50%			
Midway Boro		630902	0.50%				
Fort Cherry S.D.	63240			0.50%			
Mifflin Boro		340106	0.50%		1.00%		
Juniata County S.D.	34360			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Mifflin Twp. (Columbia Co.)		190401	0.50%		1.00%		
Central Columbia S.D.	19150			1.05%			
Mifflin Twp. (Dauphin Co.)		221007	0.50%				52.00
Upper Dauphin Area S.D.	22900			0.50%			
Mifflin Twp. (Lycoming Co.)		410211	0.50%		0.50%		
Jersey Shore Area S.D.	41400			1.10%			
Mifflinburg Boro		600206	0.50%		0.50%		10.00
Mifflinburg Area S.D.	60500			1.55%			
Mifflintown Boro		340107	0.50%		1.00%		
Juniata County S.D.	34360			0.50%			
Miles Twp.		140304	0.50%		0.50%		
Penns Valley Area S.D.	14700			1.30%			
Milesburg Boro		140106	0.50%		0.50%		10.00
Bald Eagle Area S.D.	14100			2.05%			
Milford Boro		520104	1.00%		1.00%		52.00
Milford Twp. (Bucks Co.)		091302	0.75%		1.00%		
Quakertown Community S.D.	09840			1.00%			
Milford Twp. (Juniata Co.)		340108	0.50%		1.00%		
Juniata County S.D.	34360			0.50%			
Milford Twp. (Somerset Co.)		560504	0.50%				
Rockwood Area S.D.	56630			0.50%			
Mill Creek Boro		310108	0.50%		0.50%		10.00
	31250			1.00%			
Mill Creek Twp. (Lycoming Co.)		410104	0.50%				
East Lycoming S.D.	41200			1.20%			
Mill Creek Twp. (Mercer Co.)		430605	0.50%		1.00%		10.00
Lakeview S.D.	43390			0.50%			
Mill Hall Boro		180121	0.50%		0.50%		30.00
Keystone Central S.D.	18360			1.00%			
Mill Village Boro		250402	0.50%		0.50%		10.00
Fort Leboeuf S.D.	25355			0.50%			
Millbourne Boro		231302					52.00
Millcreek Twp. (Clarion Co.)		160303	0.50%				10.00
Clarion-Limestone Area S.D.	16170			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non- Res	MD Exem pt	
School District	SD Code	PSD Code					
Millcreek Twp. (Erie Co.)		250901	0.50%		1.00%		52.00
Millcreek Township S.D.	25760			0.50%			
Millcreek Twp. (Lebanon Co.)		380303	0.50%		0.50%		52.00
Eastern Lebanon County S.D.	38230			0.50%			
Miller Twp. (Huntingdon Co.)		310109	0.50%				10.00
Huntingdon Area S.D.	31250			1.00%			
Miller Twp. (Perry Co.)		500204	0.50%				
Newport S.D.	50400			1.10%			
Millersburg Boro		220701	0.50%		1.00%		52.00
Millersburg Area S.D.	22610			0.50%			
Millerstown Boro		500105	0.50%		1.00%		
Greenwood S.D.	50300			1.25%			
Millersville Boro		361404	0.50%		1.00%	X	52.00
Penn Manor S.D.	36520			0.50%			
Millheim Boro		140305	0.50%		0.50%		52.00
Penns Valley Area S.D.	14700			1.30%			
Millstone Twp.		270101	0.50%		1.00%		10.00
Forest Area S.D.	27200			0.50%			
Millvale Boro		711202	0.50%				52.00
Shaler Area S.D.	02830			0.50%			
Millville Boro		190503	0.50%		1.00%		52.00
Millville Area S.D.	19500			1.20%			
Milton Boro		490202	0.50%		0.50%		52.00
Milton Area S.D.	49500			1.30%			
Mineral Twp.		610208	0.50%		1.00%		10.00
Franklin Area S.D.	61220			0.50%			
Minersville Boro		540304	0.50%		0.50%		52.00
Minersville Area S.D.	54470			0.50%			
Modena Boro		150204	0.50%		1.00%		52.00
Coatesville Area S.D.	15190			0.50%			
Mohnton Boro		060804	0.50%		1.00%		52.00
Governor Mifflin S.D.	06300			0.50%			
Monaca Boro		040602	0.50%		1.00%		52.00
Central Valley S.D.	04200			0.50%			



**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non- Res	MD Exem pt	
School District	SD Code	PSD Code					
Monaghan Twp.		670705	0.50%		1.00%	X	
Northern York County S.D.	67460			0.75%			
Monessen		651101	0.50%		1.00%		52.00
Monessen City S.D.	65580			0.50%			
Monongahela		631204	0.50%		1.00%		10.00
Ringgold S.D.	63700			0.50%			
Monongahela Twp.		300404	0.50%		1.00%		10.00
Southeastern Greene S.D.	30650			0.50%			
Monroe Boro		080503	0.50%				
Towanda Area S.D.	08650			0.74%			
Monroe Twp. (Bedford Co.)		050304	0.50%		1.00%		10.00
Everett Area S.D.	05300			1.10%			
Monroe Twp. (Bradford Co.)		080504	0.50%		1.00%		
Towanda Area S.D.	08650			0.74%			
Monroe Twp. (Clarion Co.)			0.50%		1.00%		
Clarion Area S.D.	16120	160203		0.50%			52.00
Redbank Valley S.D.	16800	160606		0.50%			47.00
Monroe Twp. (Cumberland Co.)		210403	0.50%		0.50%		52.00
Cumberland Valley S.D.	21160			1.10%			
Monroe Twp. (Juniata Co.)		340109	0.50%		1.00%		
Juniata County S.D.	34360			0.50%			
Monroe Twp. (Snyder Co.)		550204	0.50%		1.00%		52.00
Selinsgrove S.D.	55710			1.60%			
Monroe Twp. (Wyoming Co.)		660206	0.50%				10.00
Tunkhannock Area S.D.	66750			0.50%			
Monroeville Boro		720301	1.00%		1.00%		52.00
Gateway S.D.	02410			0.50%			
Mont Alto Boro		280502	0.50%		1.00%	X	52.00
Waynesboro Area S.D.	28900			0.50%			
Montgomery Boro		410403	0.50%				10.00
Montgomery Area S.D.	41500			1.25%			
Montgomery Twp. (Franklin Co.)		280402	0.50%				52.00
Tuscarora S.D.	28600			0.50%			
Montgomery Twp. (Indiana Co.)		320608	0.50%				10.00
Purchase Line S.D.	32730			0.70%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Montgomery Twp. (Montgomery Co.)		461105	0.50%		1.00%		52.00
North Penn S.D.	46570			0.50%			
Montour Twp.		190306	0.50%		1.00%		52.00
Bloomsburg Area S.D.	19120			1.06%			
Montoursville Boro		410505	0.50%		0.50%		52.00
Montoursville Area S.D.	41510			1.15%			
Montrose Boro		580410	1.00%		1.00%		
Moon Twp.		731102	0.50%		1.00%		52.00
Moon Area S.D.	02634			0.50%			
Moore Twp.		480506	0.75%		1.00%		52.00
Northampton Area S.D.	48490			0.70%			
Moosic Boro		350801	0.50%		1.00%		52.00
Riverside S.D.	35700			0.50%			
Moreland Twp.		410105	0.50%				
East Lycoming S.D.	41200			1.20%			
Morgan Twp.		300304	0.50%		1.00%		52.00
Jefferson-Morgan S.D.	30350			0.50%			
Morris Twp. (Clearfield Co.)		170804	0.50%		1.00%		52.00
West Branch Area S.D.	17900			0.50%			
Morris Twp. (Greene Co.)		300507	0.50%		1.00%		52.00
West Greene S.D.	30850			0.50%			
Morris Twp. (Huntingdon Co.)		310204	0.50%		0.50%		
Juniata Valley S.D.	31280			1.25%			
Morris Twp. (Tioga Co.)		590210	0.50%		1.00%		
Southern Tioga S.D.	59700			1.20%			
Morris Twp. (Washington Co.)		631007	0.50%		1.00%		52.00
McGuffey S.D.	63390			0.50%			
Morrisville Boro		090701	1.00%		1.00%		
Morton Boro		231201					52.00
Moscow Boro		350606	0.50%		0.50%		52.00
North Pocono S.D.	35650			0.50%			
Mountville Boro		360803	0.50%				52.00
Hempfield S.D.	36310			0.50%			
Mt. Carbon Boro		540602	0.50%		1.00%		10.00
Pottsville Area S.D.	54610			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non- Res	MD Exem pt	
School District	SD Code	PSD Code					
Mt. Carmel Boro		490304	0.50%		0.50%		52.00
Mount Carmel Area S.D.	49510			0.50%			
Mt. Carmel Twp.		490305	0.50%		1.00%		52.00
Mount Carmel Area S.D.	49510			0.50%			
Mt. Gretna Boro		380202	0.50%				
Cornwall Lebanon S.D.	38130			0.50%			
Mt. Holly Springs Boro		210303	0.50%		1.00%		52.00
Carlisle Area S.D.	21110			1.10%			
Mt. Jewett Boro		420205	0.50%		1.00%		
Kane Area S.D.	42230			0.70%			
Mt. Joy Boro		360403	0.50%		1.00%	X	52.00
Donegal S.D.	36220			0.50%			
Mt. Joy Twp. (Adams Co.)			0.50%		1.00%	X	10.00
Gettysburg Area S.D.	01375	010406		1.20%			
Littlestown Area S.D.	01520	010504		1.10%			
Mt. Joy Twp. (Lancaster Co.)			0.50%		1.00%	X	
Donegal S.D.	36220	360404		0.50%			5.00
Elizabethtown Area S.D.	36240	360603		0.50%			
Mt. Lebanon Twp.		731201	0.80%				52.00
Mount Lebanon S.D.	02640			0.50%			
Mt. Oliver Boro		700101	1.00%				52.00
Pittsburgh S.D.	02745			2.00%			
Mt. Penn Boro		060102	0.50%		1.00%		52.00
Antietam S.D.	06050			0.50%			
Mt. Pleasant Boro		651203	0.50%		0.50%		52.00
Mount Pleasant Area S.D.	65590			0.50%			
Mt. Pleasant Twp. (Adams Co.)			0.50%		1.00%	X	10.00
Conecango Valley S.D.	01160	010207		1.00%			
Littlestown Area S.D.	01520	010505		1.10%			
Mt. Pleasant Twp. (Columbia Co.)		190402	0.50%		1.00%		
Central Columbia S.D.	19150			1.05%			
Mt. Pleasant Twp. (Washington Co.)		630903	0.50%		1.00%		52.00
Fort Cherry S.D.	63240			0.50%			
Mt. Pleasant Twp. (Wayne Co.)		580306	0.50%				
Forest City Regional S.D.	58300			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Mt. Pleasant Twp. (Westmoreland Co.)		651204	0.50%		1.00%		52.00
Mount Pleasant Area S.D.	65590			0.50%			
Mt. Pocono Boro		450304	0.50%		1.00%		52.00
Pocono Mountain S.D.	45540			0.50%			
Mt. Union Boro		310302	0.50%		1.00%		52.00
Mount Union Area S.D.	31600			0.50%			
Mt. Wolf Boro		670604	0.50%		1.00%	X	52.00
Northeastern York S.D.	67440			0.50%			
Muddy Creek Twp.		100605	0.50%		1.00%		52.00
Slippery Rock Area S.D.	10750			0.50%			
Muhlenberg Twp.		061102	0.50%		1.00%		52.00
Muhlenberg Township S.D.	06550			0.50%			
Muncy Boro		410601	0.50%		0.50%		52.00
Muncy S.D.	41530			1.25%			
Muncy Creek Twp.		410602	0.50%		0.50%		52.00
Muncy S.D.	41530			1.25%			
Muncy Twp.		410603	0.50%		0.50%		52.00
Muncy S.D.	41530			1.25%			
Munhall Boro		731502	0.50%				52.00
Steel Valley S.D.	02883			0.50%			
Munster Twp.		110910	0.50%		0.50%		10.00
Penn Cambria S.D.	11600			0.50%			
Murrysville Boro		650403	0.70%				52.00
Franklin Regional S.D.	65260			0.50%			
Myerstown Boro		380304	0.50%				52.00
Eastern Lebanon County S.D.	38230			0.50%			

[Back to alpha list](#)

*Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania*

## Local Withholding Tax

**Municipalities beginning with N**

Local Withholding Tax Rate Table								
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)	
Municipality	School District	SD Code	PSD Code	Muni Res	SD Res	Muni Non-Res		MD Exempt
Nanticoke			400302	1.75%		1.00%		52.00
Greater Nanticoke Area S.D.	40260				0.50%			
Nanty Glo Boro			110102	0.50%		1.00%		52.00
Blacklick Valley S.D.	11060				0.50%			
Napier Twp.			050205	0.50%		1.00%		
Chestnut Ridge S.D.	05150				0.50%			
Narberth Boro			460702	0.75%		0.75%		5.00
Nazareth Boro			480403	0.50%		1.00%		52.00
Nazareth Area S.D.	48480				0.70%			
Nelson Twp.			590111	0.50%		1.00%		10.00
Northern Tioga S.D.	59600				1.20%			
Nescopeck Boro			190205	0.50%		1.00%		52.00
Berwick Area S.D.	19110				0.50%			
Nescopeck Twp.			190206	0.50%		0.50%		52.00
Berwick Area S.D.	19110				0.50%			
Neshannock Twp.			370401	0.50%		1.00%		52.00
Neshannock Township S.D.	37520				0.50%			
Nesquehoning Boro			130402	0.50%		1.00%		52.00
Panther Valley S.D.	13660				0.50%			
Nether Providence Twp.			231401					52.00
Neville Twp.			730702	0.50%				52.00
Cornell S.D.	02210				0.50%			
New Albany Boro			080703	0.50%				
Wyalusing Area S.D.	08900				0.94%			
New Alexandria Boro			650303	0.50%				52.00
Derry Area S.D.	65160				0.50%			
New Baltimore Boro			560105	0.50%				
Berlin Brothersvalley S.D.	56100				0.50%			
New Beaver Boro			370304	0.50%		1.00%		40.00
Mohawk Area S.D.	37500				0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
New Berlin Boro		600207	0.50%				52.00
Mifflinburg Area S.D.	60500			1.55%			
New Bethlehem Boro		160607	0.50%		1.00%		52.00
Redbank Valley S.D.	16800			0.50%			
New Brighton Boro		041003	0.50%		1.00%		52.00
New Brighton Area S.D.	04565			0.50%			
New Britain Boro		090505	0.50%		1.00%		52.00
Central Bucks S.D.	09210			0.50%			
New Britain Twp.			0.625%		1.00%		52.00
Central Bucks S.D.	09210	090506		0.50%			
North Penn S.D.	46570	461101		0.50%			
New Buffalo Boro		500304	0.50%		1.00%		
Susquenita S.D.	50600			1.30%			
New Castle		370501	1.575%		1.332%		52.00
New Castle Area S.D.	37530			0.50%			
New Castle Twp.		540704	0.50%		0.50%		52.00
Saint Clair Area S.D.	54680			0.50%			
New Centerville Boro		560505	0.50%		1.00%		
Rockwood Area S.D.	56630			0.50%			
New Columbus Boro		400704	0.50%				
Knoch S.D.	40600			0.50%			
New Cumberland Boro		210903	0.50%		1.00%		
West Shore S.D.	21900			0.95%			
New Eagle Boro		631205	0.50%		1.00%		52.00
Ringgold S.D.	63700			0.50%			
New Florence Boro		651007	0.50%				10.00
Ligonier Valley S.D.	65490			0.50%			
		671103	0.50%		1.00%	X	
Southern York County S.D.	67650			0.80%			
New Galilee Boro		040406	0.50%				5.00
Big Beaver Falls Area S.D.	04150			0.50%			
New Garden Twp.		150504	0.625%		1.00%		52.00
Kennett Consolidated S.D.	15400			0.50%			
New Hanover Twp.		060209	0.65%		1.00%		10.00
Boyertown Area S.D.	06075			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
New Holland Boro		360505	0.50%		1.00%	X	52.00
East Lancaster County S.D.	36230			0.50%			
New Hope Boro		090901	0.50%		1.00%		10.00
New Hope Solebury S.D.	09760			0.50%			
New Kensington		651302	0.50%				52.00
New Kensington Arnold S.D.	65630			0.50%			
New Lebanon Boro		430606	0.50%				10.00
Lakeview S.D.	43390			0.50%			
New London Twp.		150105	0.50%		0.50%		
New Milford Boro		580105	1.00%		1.00%		
New Milford Twp.		580106	1.00%		1.00%		
New Morgan Boro		151002	0.50%		1.00%		52.00
Twin Valley S.D.	06810			0.50%			
New Oxford Boro		010208	0.50%		1.00%	X	52.00
Conewago Valley S.D.	01160			1.00%			
New Paris Boro		050206	0.50%		1.00%		
Chestnut Ridge S.D.	05150			0.50%			
New Philadelphia Boro		540705	0.50%		1.00%		10.00
Saint Clair Area S.D.	54680			0.50%			
New Ringgold Boro		540105	0.50%				10.00
Blue Mountain S.D.	54080			0.50%			
New Salem Boro		671204	0.50%		1.00%	X	
Spring Grove Area S.D.	67670			0.50%			
New Sewickley Twp.		040703	0.50%		1.00%		52.00
Freedom Area S.D.	04285			0.50%			
New Stanton Boro		650706	0.50%		0.50%		52.00
Hempfield Area S.D.	65380			0.50%			
New Vernon Twp.		430607	0.50%		0.50%		50.00
Lakeview S.D.	43390			0.50%			
New Washington Boro		320604	0.50%				10.00
Purchase Line S.D.	32730			0.70%			
New Wilmington Boro		370801	0.50%		1.00%		52.00
Wilmington Area S.D.	37800			0.50%			
Newberry Twp.			0.50%		1.00%	X	52.00
Northeastern York S.D.	67440	670605		0.50%			
West Shore S.D.	21900	210908		0.95%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Newburg Boro (Clearfield Co.)		320605	0.50%				10.00
Purchase Line S.D.	32730			0.70%			
Newburg Boro (Cumberland Co.)		210702	0.50%		0.50%		10.00
Shippensburg Area S.D.	21800			0.90%			
Newell Boro		260403	0.50%		1.00%		10.00
Frazier S.D.	26290			0.50%			
Newlin Twp.		151103	0.50%				
Newport Boro		500205	0.50%		0.50%		52.00
Newport S.D.	50400			1.10%			
Newport Twp.		400303	0.50%		0.50%		52.00
Greater Nanticoke Area S.D.	40260			0.50%			
Newry Boro		070407	0.50%		1.00%		30.00
Hollidaysburg Area S.D.	07350			0.50%			
Newton Hamilton Boro		310307	0.50%		1.00%		
Mount Union Area S.D.	31600			0.50%			
Newton Twp.		350105	0.50%		1.00%		52.00
Abington Heights S.D.	35030			0.50%			
Newtown Boro		090601	0.50%		1.00%		52.00
Council Rock S.D.	09235			0.50%			
Newtown Twp. (Bucks Co.)		090602	0.50%		1.00%		52.00
Council Rock S.D.	09235			0.50%			
Newtown Twp. (Delaware Co.)		230602					52.00
Newville Boro		210104	2.00%		2.50%		52.00
Big Spring S.D.	21050			1.15%			
Nicholson Boro		660107	0.50%		1.00%		
Lackawanna Trail S.D.	66500			0.50%			
Nicholson Twp. (Fayette Co.)		260105	0.50%		1.00%		10.00
Albert Gallatin Area S.D.	26030			0.50%			
Nicholson Twp. (Wyoming Co.)		660108	0.50%		1.00%		
Lackawanna Trail S.D.	66500			0.50%			
Nippenose Twp.		410212	0.50%				
Jersey Shore Area S.D.	41400			1.10%			
Nockamixon Twp.		091003	0.75%		1.00%		52.00
Palisades S.D.	09800			0.50%			
Norristown Boro		461002	1.60%		1.00%		52.00
Norristown Area S.D.	46560			0.50%			



**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
North Abington Twp.		350106	0.50%		1.00%		52.00
Abington Heights S.D.	35030			0.50%			
North Annville Twp.		380103	0.50%		1.00%		
Annville Cleona S.D.	38030			0.90%			
North Apollo Boro		030103	0.50%		1.00%		10.00
Appllo-Ridge S.D.	03060			0.50%			
North Beaver Twp.		370305	0.50%		1.00%		10.00
Mohawk Area S.D.	37500			0.50%			
North Belle Vernon Boro		650104	0.50%		1.00%		52.00
Belle Vernon Area S.D.	65060			0.50%			
North Bethlehem Twp.		630204	0.50%		1.00%		52.00
Bentworth S.D.	63090			0.50%			
North Braddock Boro		721008	0.50%		1.00%		52.00
Woodland Hills S.D.	02990			0.50%			
North Branch Twp.		660207	0.50%		0.50%		10.00
Tunkhannock Area S.D.	66750			0.50%			
North Buffalo Twp.		030217	0.50%		1.00%		
Armstrong S.D.	03085			0.50%			
North Catasauqua Boro		390203	0.50%		1.00%		10.00
Catasauqua Area S.D.	39130			0.50%			
North Centre Twp.		190403	0.50%		1.00%		
Central Columbia S.D.	19150			1.05%			
North Charleroi Boro		630704	0.50%		1.00%		10.00
Charleroi S.D.	63180			0.50%			
North Codorus Twp.		671205	0.50%		1.00%	X	
Spring Grove Area S.D.	67670			0.50%			
North Cornwall Twp.		380203	0.50%		1.00%		52.00
Cornwall Lebanon S.D.	38130			0.50%			
North Coventry Twp.		150604	0.75%		1.00%		52.00
Owen J Roberts S.D.	15660			0.50%			
North East Boro		251001	0.50%		1.00%		52.00
North East S.D.	25830			0.50%			
North East Twp.		251002	0.50%		1.00%		52.00
North East S.D.	25830			0.50%			
North Fayette Twp.		731802	0.50%		1.00%		52.00
West Allegheny S.D.	02940			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
North Franklin Twp.		631303	0.50%				52.00
Trinity Area S.D.	63800			0.50%			
North Heidelberg Twp.		060403	0.50%		1.00%		
Conrad Weiser Area S.D.	06110			0.50%			
North Hopewell Twp.		670804	0.50%		1.00%	X	
Red Lion Area S.D.	67550			0.50%			
North Huntingdon Twp.		651402	0.50%		1.00%		52.00
Norwin S.D.	65650			0.50%			
North Irwin Boro		651403	0.50%				10.00
Norwin S.D.	65650			0.50%			
North Lebanon Twp.		380204	0.50%				52.00
Cornwall Lebanon S.D.	38130			0.50%			
North Londonderry Twp.		380601	0.50%				52.00
Palmyra Area S.D.	38530			0.50%			
North Mahoning Twp.		330303	0.50%		1.00%		
Punxsutawney Area S.D.	33800			0.50%			
North Manheim Twp.		540106	0.50%				52.00
Blue Mountain S.D.	54080			0.50%			
North Middleton Twp.		210304	0.50%		1.00%		52.00
Carlisle Area S.D.	21110			1.10%			
North Newton Twp.		210105	0.50%				10.00
Big Spring S.D.	21050			1.15%			
North Sewickley Twp.		041103	0.50%		0.50%		
Riverside Beaver County S.D.	04585			0.50%			
North Shenango Twp.		200108	0.50%		1.00%		
Conneaut S.D.	20103			0.50%			
North Strabane Twp.		630603	0.50%		1.00%		52.00
Canon McMillan S.D.	63170			0.50%			
North Towanda Twp.		080505	0.50%		1.00%		52.00
Towanda Area S.D.	08650			0.74%			
North Union Twp. (Fayette Co.)		260502	0.50%		1.00%		52.00
Laurel Highlands S.D.	26400			0.50%			
North Union Twp. (Schuylkill Co.)		400516	0.50%		0.50%		
Hazleton Area S.D.	40330			1.00%			
North Versailles Twp.		720102	0.50%		1.00%		52.00
East Allegheny S.D.	02280			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
North Wales Boro		461106	0.50%		1.00%		52.00
North Penn S.D.	46570			0.50%			
North Whitehall Twp.		390601	0.50%		1.00%		52.00
Parkland S.D.	39510			0.50%			
North Woodbury Twp.		070504	0.50%		1.00%		52.00
Spring Cove S.D.	07750			0.50%			
North York Boro		670102	0.50%		1.00%	X	52.00
Central York S.D.	67130			0.50%			
Northampton Boro		480507	0.50%		1.00%		52.00
Northampton Area S.D.	48490			0.70%			
Northampton Twp. (Bucks Co.)		090603	0.50%		1.00%		52.00
Council Rock S.D.	09235			0.50%			
Northampton Twp. (Somerset Co.)		560106	0.50%		1.00%		
	56100			0.50%			
Northeast Madison Twp.		500407	0.50%		1.00%		
West Perry S.D.	50800			1.20%			
Northern Cambria Boro		110802	0.50%		1.00%		52.00
Northern Cambria S.D.	11450			0.50%			
Northmoreland Twp.		660208	0.50%				10.00
Tunkhannock Area S.D.	66750			0.50%			
Northumberland Boro		490501	0.50%				52.00
Shikellamy S.D.	49660			0.95%			
Norwegian Twp.		540603	0.50%				52.00
Pottsville Area S.D.	54610			0.50%			
Norwich Twp.		420503	0.50%				
Smethport Area S.D.	42750			0.50%			
Norwood Boro		230502					52.00
Nottingham Twp.		631206	0.50%		1.00%		10.00
Ringgold S.D.	63700			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Noxen Twp.		400606	0.50%		1.00%		10.00
Lake-Lehman S.D.	40390			0.50%			
Noyes Twp.		180122	0.50%		0.50%		52.00
Keystone Central S.D.	18360			1.00%			
Nuangola Boro		400104	0.50%		1.00%		52.00
Crestwood S.D.	40140			0.50%			

[Back to alpha list](#)

*Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania*

## Local Withholding Tax

**Municipalities beginning with O**

Local Withholding Tax Rate Table								
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)	
Municipality	School District	SD Code	PSD Code	Muni Res	SD Res	Muni Non-Res		MD Exem pt
Oakdale Boro			731803	0.50%				52.00
	West Allegheny S.D.	02940			0.50%			
Oakland Boro			580604	1.00%		1.00%		
Oakland Twp. (Butler Co.)			100108	0.50%		1.00%		52.00
	Butler Area S.D.	10125			0.50%			
Oakland Twp. (Venango Co.)			610302	0.50%				10.00
	Oil City Area S.D.	61620			0.50%			
Oakmont Boro			720701	0.50%		1.00%		52.00
	Riverview S.D.	02820			0.50%			
Ogle Twp.			561102	0.50%		1.00%		10.00
	Windber Area S.D.	56910			0.50%			
O'Hara Twp.			710405	0.80%				52.00
	Fox Chapel Area S.D.	02391			0.50%			
Ohio Twp.			710205	0.50%				52.00
	Avonworth S.D.	02075			0.50%			
Ohioptyle Boro			260606	0.50%		1.00%		30.00
	Uniontown Area S.D.	26800			0.50%			
Ohioville Boro			041403	0.50%		1.00%		
	Western Beaver County S.D.	04930			0.50%			
Oil City			610303	0.50%		1.00%		52.00
	Oil City Area S.D.	61620			0.50%			
Oil Creek Twp.			200503	0.50%		1.00%		10.00
	Titusville Area S.D.	61720			0.50%			
Oilcreek Twp.			200508	0.50%		1.00%		10.00
	Titusville Area S.D.	61720			0.50%			
Oklahoma Boro			650907	0.50%				
	Kiski Area S.D.	65440			0.50%			
Old Forge Boro			350701	0.50%		1.00%		52.00
	Old Forge S.D.	35660			0.50%			
Old Lycoming Twp.			410804	0.50%		0.50%		52.00
	Williamsport Area S.D.	41720			1.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Oley Twp.		061202	0.50%		1.00%		52.00
Oley Valley S.D.	06650			0.50%			
Oliver Twp. (Jefferson Co.)		330309	0.50%		1.00%		52.00
Punxsutawney Area S.D.	33800			0.50%			
Oliver Twp. (Mifflin Co.)		440112	0.50%		1.00%		10.00
Mifflin County S.D.	44460			0.85%			
Oliver Twp. (Perry Co.)		500206	0.50%		1.00%		
Newport S.D.	50400			1.10%			
Olyphant Boro		350502	0.50%		1.00%		52.00
Mid Valley S.D.	35550			0.50%			
Oneida Twp.		310110	0.50%		0.50%		10.00
Huntingdon Area S.D.	31250			1.00%			
Ontelaunee Twp.		061405	0.50%		1.00%		52.00
Schuylkill Valley S.D.	06750			0.50%			
Orange Twp.		190404	0.50%		1.00%		
Central Columbia S.D.	19150			1.05%			
Orangeville Boro		190405	0.50%		1.00%		52.00
Central Columbia S.D.	19150			1.05%			
Orbisonia Boro		310406	0.50%		0.50%		10.00
Knoch S.D.	31750			0.50%			
Orrstown Boro		210706	0.50%		0.50%		10.00
Shippensburg Area S.D.	21800			0.90%			
Orwell Twp.		080302	0.50%		0.50%		
Northeast Bradford County S.D.	08300			0.50%			
Orwigsburg Boro		540107	0.50%		1.00%		52.00
Blue Mountain S.D.	54080			0.50%			
		170706	0.50%		0.50%		52.00
Philipsburgh-Osceola Area S.D.	17700			0.50%			
Osceola Twp.		590112	0.50%		1.00%		10.00
Northern Tioga S.D.	59600			1.20%			
Oswayo Boro		530503	0.50%				
Oswayo Valley S.D.	53750			0.50%			
Oswayo Twp.		530504	0.50%		1.00%		
Oswayo Valley S.D.	53750			0.50%			
Otter Creek Twp.		430102	0.50%		1.00%		10.00
Commodore Perry S.D.	43130			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Otto Twp.		420304	0.50%		1.00%		
Otto Eldred S.D.	42600			0.50%			
Overfield Twp.		660209	0.50%		1.00%		52.00
Tunkhannock Area S.D.	66750			0.50%			
Overton Twp.		080704	0.50%				
Wyalusing Area S.D.	08900			0.94%			
Oxford Boro		150704	0.50%		1.00%		52.00
Oxford Area S.D.	15670			0.50%			
Oxford Twp.		010209	0.50%		1.00%	X	52.00
Conewago Valley S.D.	01160			1.00%			

[Back to alpha list](#)

*Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania*

## Local Withholding Tax

**Municipalities beginning with P**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality	School District	SD Code	PSD Code	Muni Res	SD Res	Muni Non-Res	
Packer Twp.			130505	0.50%		1.00%	
Weatherly Area S.D.	13900				0.50%		
Paint Boro			561103	0.50%			52.00
Windber Area S.D.	56910				0.50%		
Paint Twp. (Clarion Co.)			160204	0.50%			10.00
Clarion Area S.D.	16120				0.50%		
Paint Twp. (Somerset Co.)				0.50%			52.00
Conemaugh Twp. Area S.D.	56180	560203			0.50%		
Windber Area S.D.	56910	561104			0.50%		
Palmer Twp.				0.50%		1.00%	52.00
Easton Area S.D.	48330	480305			0.50%		
Nazareth Area S.D.	48480	480407			0.70%		
Palmerton Boro			130303	0.50%		1.00%	52.00
Palmerton Area S.D.	13650				0.50%		
Palmyra Boro			380602	0.50%			52.00
Palmyra Area S.D.	38530				0.50%		
Palo Alto Boro			540604	0.50%		0.50%	52.00
Pottsville Area S.D.	54610				0.50%		
Paradise Twp. (Lancaster Co.)			361502	0.50%		1.00%	X 52.00
Pequea Valley S.D.	36530				0.50%		
Paradise Twp. (Monroe Co.)			450305	0.75%		1.00%	30.00
Pocono Mountain S.D.	45540				0.50%		
Paradise Twp. (York Co.)			671206	0.50%		1.00%	X
Spring Grove Area S.D.	67670				0.50%		
Parker City			160102	0.50%		1.00%	52.00
Allegheny Clarion Valley S.D.	16030				0.50%		
Parker Twp.			100310	0.50%		0.50%	5.00
							(Exemption = 1,000)
Karns City Area S.D.	10360				0.50%		
Parquesburg Boro			361304	0.50%			52.00
Octorara Area S.D.	15650				0.50%		



**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Parks Twp.		650901	0.50%				52.00
Kiski Area S.D.	65440			0.50%			
Parkside Boro		230703	0.50%				52.00
Penn Delco S.D.	23690			0.50%			
Parryville Boro		130205	0.50%		1.00%		10.00
Lehigh Area S.D.	13550			0.50%			
Patterson Heights Boro		040504	0.50%		0.50%		10.00
Blackhawk S.D.	04160			0.50%			
Patterson Twp.		040505	0.50%		0.50%		10.00
						(Exemption = 1,000)	
Blackhawk S.D.	04160			0.50%			
Patton Boro		110208	0.50%		1.00%		10.00
Cambria Heights S.D.	11120			0.50%			
Patton Twp.		140406	0.50%		1.00%		52.00
State College Area S.D.	14800			0.95%			
Pavia Twp.		050207	0.50%		1.00%		
Chestnut Ridge S.D.	05150			0.50%			
Paxtang Boro		220104	0.50%		1.00%		52.00
Central Dauphin S.D.	22140			1.50%			
Knoch S.D.		670907	0.50%		1.00%	X	52.00
South Eastern S.D.	67620			0.50%			
Pen Argyl Boro		480601	0.50%		1.00%		52.00
Pen Argyl Area S.D.	48560			0.85%			
Penbrook Boro		220105	0.50%		1.00%		52.00
Central Dauphin S.D.	22140			1.50%			
Penn Boro		651502	0.50%		1.00%		52.00
	65710			0.50%			
Penn Forest Twp.		130103	0.50%		1.00%		10.00
Jim Thorpe Area S.D.	13500			0.50%			
Penn Hills Twp.		720501	1.25%		1.00%		52.00
Penn Hills S.D.	02735			0.50%			
Penn Lake Park Boro		400105	0.50%		0.50%		10.00
Crestwood S.D.	40140			0.50%			
Penn Twp. (Berks Co.)		061504	0.50%		1.00%		
Tulpehocken Area S.D.	06800			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Penn Twp. (Butler Co.)		100703	0.50%		0.50%		52.00
Knoch S.D.	10780			0.50%			
Penn Twp. (Centre Co.)		140306	0.50%		0.50%		52.00
Penns Valley Area S.D.	14700			1.30%			
Penn Twp. (Chester Co.)		150106	0.50%		0.50%		52.00
Avon Grove S.D.	15050						
Penn Twp. (Clearfield Co.)		170206	0.50%		0.50%		10.00
Curwensville Area S.D.	17180			0.50%			
Penn Twp. (Cumberland Co.)		210106	0.50%		0.50%		52.00
Big Spring S.D.	21050			1.15%			
Penn Twp. (Huntingdon Co.)		310111	0.50%		1.00%		10.00
Huntingdon Area S.D.	31250			1.00%			
Penn Twp. (Lancaster Co.)		361102	0.50%				52.00
Manheim Central S.D.	36440			0.50%			
Penn Twp. (Lycoming Co.)		410106	0.50%				
East Lycoming S.D.	41200			1.20%			
Penn Twp. (Perry Co.)		500305	0.50%		1.00%		52.00
Susquenita S.D.	50600			1.30%			
Penn Twp. (Snyder Co.)		550205	0.50%		1.00%		52.00
Selinsgrove S.D.	55710			1.60%			
Penn Twp. (Westmoreland Co.)		651503	0.50%		0.50%		52.00
Penn-Trafford S.D.	65710			0.50%			
Penn Twp. (York Co.)		671002	0.50%		1.00%	X	52.00
South Western S.D.	67640			0.50%			
Penndel Boro		090806	1.00%		1.00%		52.00
Pennsburg Boro		462105	0.50%		1.00%		52.00
Upper Perkiomem S.D.	46860			0.50%			
Pennsbury Twp.		151104	0.312%		1.00%		52.00
Pennsbury Village Boro		731003	0.50%		1.00%		
Montour S.D.	02630			0.50%			
Pequea Twp.		361405	0.50%				
Penn Manor S.D.	36520			0.50%			
Perkasie Boro		091105	0.50%		1.00%		52.00
Pennridge S.D.	09810			1.00%			
Perkiomen Twp.		461203	0.625%		1.00%		
Perkiomen Valley S.D.	46610			0.90%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Perry Twp. (Armstrong Co.)		100302	0.50%		1.00%		5.00
Karns City Area S.D.	10360			0.50%			
Perry Twp. (Berks Co.)		060902	0.50%		1.00%		26.00
Hamburg Area S.D.	06350			0.50%			
Perry Twp. (Clarion Co.)		160105	0.50%				
Allegheny Clarion Valley S.D.	16030			0.50%			
Perry Twp. (Fayette Co.)		260404	0.50%		1.00%		52.00
Frazier S.D.	26290			0.50%			
Perry Twp. (Greene Co.)		300202	0.50%		1.00%		52.00
Central Greene S.D.	30140			0.50%			
Perry Twp. (Jefferson Co.)		330310	0.50%		1.00%		52.00
Punxsutawney Area S.D.	33800			0.50%			
Perry Twp. (Lawrence Co.)		370103	0.50%		0.50%		5.00
Ellwood City Area S.D.	37200			0.50%			
Perry Twp. (Mercer Co.)		430103	0.50%		1.00%		10.00
Commodore Perry S.D.	43130			0.50%			
Perry Twp. (Snyder Co.)		550109	0.50%		1.00%		
Mid-West S.D.	55500			1.80%			
Perryopolis Boro		260405	0.50%		1.00%		10.00
Frazier S.D.	26290			0.50%			
Peters Twp. (Franklin Co.)		280403	0.50%		0.50%	X	52.00
Tuscarora S.D.	28600			0.50%			
Peters Twp. (Washington Co.)		631101	0.50%		1.00%		52.00
Peters Township S.D.	63650			0.50%			
Petersburg Boro		310205	0.50%		1.00%		52.00
Juniata Valley S.D.	31280			1.25%			
Petrolia Boro		100311	0.50%				52.00
Karns City Area S.D.	10360			0.50%			
Philadelphia *		510101	3.75%		3.44%		
* 409A Deferral, HSA, Section 125, Adoption Assistance Sec. 125 and FSA are taxable for Philadelphia.							
Philipsburg Boro		170701	0.50%		1.00%		52.00
Philipsburgh-Osceola Area S.D.	17700			0.50%			
Phoenixville Boro		150802	0.50%		1.00%		52.00
Phoenixville Area S.D.	15720			0.50%			
Piatt Twp.		410213	0.50%		0.50%		
Jersey Shore Area S.D.	41400			1.10%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Picture Rocks Boro		410107	0.50%				
East Lycoming S.D.	41200			1.20%			
Pike Twp. (Berks Co.)		061203	0.50%		1.00%		
Oley Valley S.D.	06650			0.50%			
Pike Twp. (Bradford Co.)		080303	0.50%				
Northeast Bradford County S.D.	08300			0.50%			
Pike Twp. (Clearfield Co.)		170207	0.50%		0.50%		
Curwensville Area S.D.	17180			0.50%			
Pike Twp. (Potter Co.)		530304	0.50%		1.00%		
Galeton Area S.D.	53280			0.50%			
Pillow Boro		221008	0.50%				
Upper Dauphin Area S.D.	22900			0.50%			
Pine Creek Twp. (Clinton Co.)			0.50%		0.50%		40.00
Jersey Shore Area S.D.	41400	410203		1.10%			
Keystone Central S.D.	18360	180123		1.00%			
Pine Creek Twp. (Jefferson Co.)		330208	0.50%		1.00%		52.00
Brookville Area S.D.	33080			0.50%			
Pine Grove Boro		540502	0.50%		1.00%		52.00
Pine Grove Area S.D.	54600			0.50%			
Pine Grove Twp. (Schuylkill Co.)		540503	0.50%				52.00
Pine Grove Area S.D.	54600			0.50%			
Pine Grove Twp. (Warren Co.)		620114	0.50%		1.00%		5.00
Warren County S.D.	62830			0.50%			
Pine Twp. (Allegheny Co.)		711001	0.50%		0.50%		52.00
Pine-Richland S.D.	02100			0.50%			
Pine Twp. (Armstrong Co.)		030218	0.50%		1.00%		
Armstrong S.D.	03085			0.50%			
Pine Twp. (Clearfield Co.)		170108	0.50%		0.50%		10.00
Clearfield Area S.D.	17100			0.50%			
Pine Twp. (Columbia Co.)		190504	0.50%		0.50%		
Millville Area S.D.	19500			1.20%			
Pine Twp. (Crawford Co.)		200109	0.50%		1.00%		10.00
Conneaut S.D.	20103			0.50%			
Pine Twp. (Indiana Co.)		320503	0.50%				10.00
Penns Manor Area S.D.	32630			0.75%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Pine Twp. (Lycoming Co.)		590301	0.50%		1.00%		10.00
Wellsboro Area S.D.	59850			1.00%			
Pine Twp. (Mercer Co.)		430403	0.50%		1.00%		52.00
Grove City Area S.D.	43290			0.50%			
Pinegrove Twp.		610102	0.50%		0.50%		10.00
Cranberry Area S.D.	61130			0.50%			
Piney Twp.		160702	0.50%				52.00
Union S.D.	16900			0.50%			
Pitcairn Boro		720302	0.50%		1.00%		52.00
Gateway S.D.	02410			0.50%			
Pittsburgh			1.00%		1.00%		52.00
Baldwin Whitehall S.D.	02110	730105		0.50%			
Pittsburgh S.D.	02745	700102		2.00%			
Pittsfield Twp.		620115	0.50%		1.00%		5.00
Warren County S.D.	62830			0.50%			
Pittston		400806	1.70%		1.00%		52.00
Pittston Area S.D.	40660			0.50%			
Pittston Twp.		400807	0.50%		1.00%		52.00
Pittston Area S.D.	40660			0.50%			
Plain Grove Twp.		370802	0.50%				10.00
Wilmington Area S.D.	37800			0.50%			
Plainfield Twp.		480602	0.75%		1.00%		52.00
Pen Argyl Area S.D.	48560			0.85%			
Plains Twp.		400906	0.50%		1.00%		52.00
Wilkes-Barre Area S.D.	40885			0.50%			
Platea Boro		251105	0.50%		1.00%		10.00
Northwestern S.D.	25850			0.50%			
Pleasant Hills Boro			0.50%				52.00
Baldwin Whitehall S.D.	02110	730103		0.50%			
West Jefferson Hills S.D.	02955	731902		0.50%			
Pleasant Twp.		620116	0.50%		1.00%		52.00
Warren County S.D.	62830			0.50%			
Pleasant Valley Twp.		420404	0.50%		1.00%		
Port Allegany S.D.	42630			0.50%			
Pleasantville Boro (Bedford Co.)		050208	0.50%		1.00%		
Chestnut Ridge S.D.	05150			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Pleasantville Boro (Venango Co.)		200509	0.50%		1.00%		10.00
Titusville Area S.D.	61720			0.50%			
Plum Boro		720601	0.50%				52.00
Plum Borough S.D.	02750			0.50%			
Plum Twp.		200419	0.50%				
Penncrest S.D.	20470			0.50%			
Plumcreek Twp.		030219	0.50%		1.00%		52.00
Armstrong S.D.	03085			0.50%			
Plumstead Twp.		090507	0.50%		1.00%		52.00
Central Bucks S.D.	09210			0.50%			
Plumville Boro		320407	0.50%		0.50%		
Marion Center Area S.D.	32520			0.85%			
Plunketts Creek Twp.		410506	0.50%				
	41510			1.15%			
Plymouth Boro		401107	0.50%		1.00%		52.00
Wyoming Valley West S.D.	40930			0.50%			
Plymouth Twp. (Luzerne Co.)		400304	1.50%		1.00%		52.00
Greater Nanticoke Area S.D.	40260			0.50%			
Plymouth Twp. (Montgomery Co.)		460402	0.60%		1.00%		52.00
Colonial S.D.	46160			0.50%			
Pocono Twp.		450306	0.50%		1.00%		52.00
Pocono Mountain S.D.	45540			0.50%			
Pocopson Twp.		151105	0.50%		0.50%		52.00
Point Marion Boro		260106	0.50%				10.00
Albert Gallatin Area S.D.	26030			0.50%			
Point Twp.		490502	0.50%				52.00
Shikellamy S.D.	49660			0.95%			
Polk Boro		610209	0.50%				52.00
Franklin Area S.D.	61220			0.50%			
Polk Twp. (Jefferson Co.)		330103	0.50%		1.00%		10.00
Brockway Area S.D.	33070			0.50%			
Polk Twp. (Monroe Co.)		450203	0.50%		1.00%		
Pleasant Valley S.D.	45520			0.50%			
Port Allegany Boro		420403	0.50%				52.00
Port Allegany S.D.	42630			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Port Carbon Boro		540605	0.50%				52.00
Pottsville Area S.D.	54610			0.50%			
Port Clinton Boro		540902	0.50%				10.00
Schuylkill Haven Area S.D.	54730			0.50%			
Port Matilda		140107	0.50%				10.00
Bald Eagle Area S.D.	14100			2.05%			
Port Royal Boro		340110	0.50%				
Juniata County S.D.	34360			0.50%			
Port Vue Boro		720804	0.50%		1.00%		
South Allegheny S.D.	02865			0.50%			
Portage Boro		111002	1.00%		1.00%		52.00
Portage Area S.D.	11630			0.50%			
Portage Twp. (Cambria Co.)		111003	0.50%		1.00%		10.00
Portage Area S.D.	11630			0.50%			
Portage Twp. (Cameron Co.)		120106	0.50%		0.50%		
Cameron County S.D.	12270			0.50%			
Portage Twp. (Potter Co.)		530103	0.50%		0.50%		
Austin Area S.D.	53030			0.50%			
Porter Twp. (Clarion Co.)		160608	0.50%				
Redbank Valley S.D.	16800			0.50%			
Porter Twp. (Clinton Co.)		180124	0.50%		0.50%		10.00
Keystone Central S.D.	18360			1.00%			
Porter Twp. (Huntingdon Co.)		310206	0.50%		1.00%		52.00
Juniata Valley S.D.	31280			1.25%			
Porter Twp. (Jefferson Co.)		330311	0.50%		1.00%		
Punxsutawney Area S.D.	33800			0.50%			
Porter Twp. (Lycoming Co.)		410214	0.50%		0.50%		25.00
Jersey Shore Area S.D.	41400			1.10%			
Porter Twp. (Pike Co.)		450106	0.50%		1.00%		10.00
East Stroudsburg Area S.D.	45200			0.50%			
Porter Twp. (Schuylkill Co.)		221105	0.50%		0.50%		52.00
Williams Valley S.D.	54880			0.50%			
Portersville Boro		100606	0.50%				52.00
Slippery Rock Area S.D.	10750			0.50%			
Portland Boro		480104	0.50%		1.00%		52.00
Bangor Area S.D.	48080			0.70%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Potter Twp. (Beaver Co.)		040603	0.50%		1.00%		52.00
Central Valley S.D.	04200			0.50%			
Potter Twp. (Centre Co.)		140307	0.50%		0.50%		52.00
Penns Valley Area S.D.	14700			1.30%			
Pottstown Boro		461401	0.50%		1.00%		52.00
Pottstown S.D.	46640			0.50%			
Pottsville		540606	0.50%		0.50%		52.00
Pottsville Area S.D.	54610			0.50%			
President Twp.			0.50%				10.00
Forest Area S.D.	27200	270111		0.50%			
Oil City Area S.D.	61620	610305		0.50%			
Price Twp.		450103	0.50%		1.00%		10.00
East Stroudsburg Area S.D.	45200			0.50%			
Pringle Boro		401108	0.50%		1.00%		52.00
Wyoming Valley West S.D.	40930			0.50%			
Prospect Boro		100607	0.50%				
Slippery Rock Area S.D.	10750			0.50%			
Prospect Park Boro		230503	1.00%		1.00%		52.00
Providence Twp.		361608	0.50%		1.00%	X	
Solanco S.D.	36700			1.15%			
Pulaski Twp. (Beaver Co.)		041004	0.50%		0.50%		52.00
New Brighton Area S.D.	04565			0.50%			
Pulaski Twp. (Lawrence Co.)		370803	0.50%		1.00%		52.00
Wilmington Area S.D.	37800			0.50%			
Punxsutawney Boro		330312	0.50%		1.00%		52.00
Punxsutawney Area S.D.	33800			0.50%			
Putnam Twp.		590211	0.50%		1.00%		52.00
Southern Tioga S.D.	59700			1.20%			
Pymatuning Twp.		430803	0.50%		1.00%		52.00
Reynolds S.D.	43530			0.50%			

[Back to alpha list](#)



*Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania*

## Local Withholding Tax

**Municipalities beginning with Q**

Local Withholding Tax Rate Table								
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)	
Municipality	School District	SD Code	PSD Code	Muni Res	SD Res	Muni Non-Res		MD Exempt
Quakertown Boro			091303	0.50%		1.00%		52.00
Quakertown Community S.D.	09840				1.00%			
Quarryville Boro			361609	0.50%		1.00%	X	
Solanco S.D.	36700				1.15%			
Quemahoning Twp.			560405	0.50%		0.50%		10.00
North Star S.D.	56550				0.50%			
Quincy Twp.			280503	0.50%		1.00%	X	52.00
Waynesboro Area S.D.	28900				0.50%			

[Back to alpha list](#)

*Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania*

## Local Withholding Tax

**Municipalities beginning with R**

Local Withholding Tax Rate Table								
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)	
Municipality	School District	SD Code	PSD Code	Muni Res	SD Res	Muni Non-Res		MD Exempt
Raccoon Twp.			040803	0.50%		1.00%		52.00
	Hopewell Area S.D.	04410			0.50%			
Radnor Twp.			230801					52.00
Railroad Boro			671104	0.50%		1.00%	X	
	Southern York County S.D.	67650			0.80%			
Rainsburg Boro			050109	0.50%		1.00%		10.00
	Bedford Area S.D.	05100			1.00%			
Ralpho Twp.			190607	0.50%		1.00%		52.00
	Southern Columbia Area S.D.	19750			1.50%			
Ramey Boro			170607	0.50%				
	Moshannon Valley S.D.	17500			0.50%			
Randolph Twp.			200408	0.50%		1.00%		35.00
	Penncrest S.D.	20470			0.50%			
Rankin Boro			721009	0.50%		1.00%		52.00
	Woodland Hills S.D.	02990			0.50%			
Ransom Twp.			350107	0.50%		1.00%		10.00
	Abington Heights S.D.	35030			0.50%			
Rapho Twp.			361103	0.50%		1.00%	X	52.00
	Manheim Central S.D.	36440			0.50%			
Rayburn Twp.			030220	0.50%				52.00
	Armstrong S.D.	03085			0.50%			
Rayne Twp.			320408	0.50%		0.50%		52.00
	Marion Center Area S.D.	32520			0.85%			
Reade Twp.			170401	0.50%		0.50%		10.00
	Glendale S.D.	17300			0.50%			
Reading			061301	2.10%		1.00%		52.00
	Reading S.D.	06700			1.50%			
Reading Twp.			010105	0.50%		1.00%	X	
	Bermudian Springs S.D.	01110			1.20%			
Red Hill Boro			462106	0.50%		1.00%		52.00
	Upper Perkiomem S.D.	46860			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Red Lion Boro		670805	0.50%		1.00%	X	52.00
Red Lion Area S.D.	67550			0.50%			
Redbank Twp. (Armstrong Co.)		160603	0.50%				10.00
Redbank Valley S.D.	16800			0.50%			
Redbank Twp. (Clarion Co.)		160609	0.50%				10.00
Redbank Valley S.D.	16800			0.50%			
Redstone Twp.		260204	0.50%		1.00%		52.00
Brownsville Area S.D.	26080			0.50%			
Reed Twp.		500301	0.50%		1.00%		
Susquenita S.D.	50600			1.30%			
Reilly Twp.		540305	0.50%		1.00%		10.00
Minersville Area S.D.	54470			0.50%			
Renovo Boro		180125	0.50%		1.00%		52.00
Keystone Central S.D.	18360			1.00%			
Reserve Twp.		711203	0.50%		1.00%		52.00
Shaler Area S.D.	02830			0.50%			
Reynoldsville Boro		170309	0.50%				52.00
Dubois Area S.D.	17200			0.50%			
Rice Twp.		400106	0.50%		1.00%		10.00
Knoch S.D.	40140			0.50%			
Rices Landing Boro		300305	0.50%		1.00%		10.00
Jefferson-Morgan S.D.	30350			0.50%			
Richhill Twp.		300508	0.50%		1.00%		52.00
West Greene S.D.	30850			0.50%			
Richland Boro		380305	0.50%				52.00
Eastern Lebanon County S.D.	38230			0.50%			
		711002	0.50%		1.00%		52.00
Pine-Richland S.D.	02100			0.50%			
Richland Twp. (Bucks Co.)		091304	0.60%		1.00%		52.00
Quakertown Community S.D.	09840			1.00%			
Richland Twp. (Cambria Co.)		111102	0.50%		1.00%		52.00
Richland S.D.	11650			0.50%			
Richland Twp. (Clarion Co.)		160106	0.50%		0.50%		10.00
Allegheny Clarion Valley S.D.	16030			0.50%			
Richland Twp. (Venango Co.)		160109	0.50%				
Allegheny Clarion Valley S.D.	16030			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Richlandtown Boro		091305	0.50%		1.00%		52.00
Quakertown Community S.D.	09840			1.00%			
Richmond Twp. (Berks Co.)		060703	0.50%		1.00%		52.00
Fleetwood Area S.D.	06250			0.50%			
Richmond Twp. (Crawford Co.)		200409	0.50%		1.00%		
Penncrest S.D.	20470			0.50%			
Richmond Twp. (Tioga Co.)		590212	0.50%				
Southern Tioga S.D.	59700			1.20%			
Ridgebury Twp.		080103	0.50%		1.00%		
Athens Area S.D.	08050			1.06%			
Ridgway Boro		240202	0.67%		1.00%		52.00
Ridgeway Area S.D.	24600			0.73%			
Ridgway Twp.			0.50%		1.00%		52.00
Johnsonburg Area S.D.	24350	240103		0.50%			
Ridgeway Area S.D.	24600	240203		0.73%			
Ridley Park		230902					52.00
Ridley Twp.		230903					52.00
Riegelsville Boro		091004	0.50%		1.00%		52.00
Palisades S.D.	09800			0.50%			
Rimersburg Boro		160703	0.50%				10.00
Union S.D.	16900			0.50%			
Ringgold Twp.		330313	0.50%		1.00%		52.00
Punxsutawney Area S.D.	33800			0.50%			
Ringtown Boro		540407	0.50%				52.00
North Schuylkill S.D.	54500			0.50%			
Riverside Boro		470110	0.50%		1.00%		52.00
Danville Area S.D.	47180			1.15%			
Roaring Brook Twp.		350607	0.50%		0.50%		
North Pocono S.D.	35650			0.50%			
Roaring Creek Twp.		190606	0.50%		0.50%		
Southern Columbia Area S.D.	19750			1.50%			
Roaring Spring Boro		070505	0.50%				52.00
Spring Cove S.D.	07750			0.50%			
Robeson Twp.		151003	0.50%		1.00%		52.00
Twin Valley S.D.	06810			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Robesonia Boro		060404	0.50%		1.00%		52.00
Conrad Weiser Area S.D.	06110			0.50%			
Robinson Twp. (Allegheny Co.)		731004	0.50%		1.00%		52.00
Montour S.D.	02630			0.50%			
Robinson Twp. (Washington Co.)		630904	0.50%		1.00%		52.00
Fort Cherry S.D.	63240			0.50%			
Rochester Boro		041202	1.00%		1.00%		52.00
Rochester Area S.D.	04690			0.50%			
Rochester Twp.		041203	0.50%		0.50%		52.00
Rochester Area S.D.	04690			0.50%			
Rockdale Twp.		200410	0.50%		1.00%		
Penncrest S.D.	20470			0.50%			
Rockefeller Twp.		490503	0.50%		1.00%		
Shikellamy S.D.	49660			0.95%			
Rockhill Boro		310407	0.50%		0.50%		10.00
South Huntingdon County S.D.	31750			0.50%			
Rockland Twp. (Berks Co.)		060303	0.50%		1.00%		10.00
Brandywine Heights Area S.D.	06085			0.50%			
Rockland Twp. (Venango Co.)		610103	0.50%				10.00
Cranberry Area S.D.	61130			0.50%			
Rockledge Boro		460102	0.50%		1.00%		52.00
Abington S.D.	46030			0.50%			
Rockwood Boro		560506	0.50%				52.00
Rockwood Area S.D.	56630			0.50%			
Rome Boro		080304	0.50%				
Northeast Bradford County S.D.	08300			0.50%			
Rome Twp. (Bradford Co.)		080305	0.50%				
Northeast Bradford County S.D.	08300			0.50%			
Rome Twp. (Crawford Co.)		200504	0.50%		1.00%		10.00
Titusville Area S.D.	61720			0.50%			
Roscoe Boro		630506	0.50%		1.00%		10.00
California Area S.D.	63150			0.50%			
Rose Twp.		330209	0.50%		1.00%		52.00
Brookville Area S.D.	33080			0.50%			
Roseto Boro		480105	0.50%		1.20%		10.00
Bangor Area S.D.	48080			0.70%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Roseville Boro		590213	0.50%		1.00%		
Southern Tioga S.D.	59700			1.20%			
Ross Twp. (Allegheny Co.)		710801	0.50%				52.00
North Hills S.D.	02690			0.50%			
Ross Twp. (Luzerne Co.)		400605	0.50%		0.50%		10.00
Lake-Lehman S.D.	40390			0.50%			
Ross Twp. (Monroe Co.)		450204	0.50%		1.00%		
Pleasant Valley S.D.	45520			0.50%			
Rosslyn Farms Boro		730403	0.50%				52.00
Carlynton S.D.	02160			0.50%			
Rostraver Twp.		650105	0.50%		1.00%		52.00
Belle Vernon Area S.D.	65060			0.50%			
Roulette Twp.		420405	0.50%		1.00%		
Port Allegany S.D.	42630			0.50%			
Rouseville Boro		610304	0.50%		1.00%		52.00
Oil City Area S.D.	61620			0.50%			
Royalton Boro		220603	0.50%		1.00%		10.00
Middletown Area S.D.	22600			1.25%			
Royersford Boro		461703	0.50%		1.00%		52.00
Spring Ford Area S.D.	46730			0.50%			
Rural Valley Boro		030221	0.50%				
Armstrong S.D.	03085			0.50%			
Ruscombmanor Twp.		061204	0.50%		0.50%		
Oley Valley S.D.	06650			0.50%			
Rush Twp. (Centre Co.)		170702	0.50%				
Philipsburgh-Osceola Area S.D.	17700			0.50%			
Rush Twp. (Dauphin Co.)		221101	0.50%				10.00
Williams Valley S.D.	54880			0.50%			
Rush Twp. (Northumberland Co.)		470111	0.50%				
Danville Area S.D.	47180			1.15%			
Rush Twp. (Schuylkill Co.)			0.50%		1.00%		52.00
Mahanoy Area S.D.	54450	540205		0.50%			
Tamaqua Area S.D.	54760	541001		0.50%			
Rush Twp. (Susquehanna Co.)		580204	0.50%		1.00%		
Elk Lake S.D.	58250			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Rutland Twp.		590214	0.50%		1.00%		
Southern Tioga S.D.	59700			1.20%			
Ryan Twp.		540206	0.50%		1.00%		52.00
Mahanoy Area S.D.	54450			0.50%			
Rye Twp.		500306	0.50%		1.00%		
Susquenita S.D.	50600			1.30%			

[Back to alpha list](#)

*Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania*

## Local Withholding Tax

**Municipalities beginning with S**

Local Withholding Tax Rate Table								
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)	
Municipality	School District	SD Code	PSD Code	Muni Res	SD Res	Muni Non-Res		MD Exem pt
Franklin Area S.D.			370306	0.50%		1.00%		10.00
Mohawk Area S.D.	37500				0.50%			
Sadsbury Twp. (Chester Co.)			150205	0.50%		1.00%		52.00
Coatesville Area S.D.	15190				0.50%			
Sadsbury Twp. (Crawford Co.)			200110	0.50%		1.00%		52.00
Conneaut S.D.	20103				0.50%			
Sadsbury Twp. (Lancaster Co.)			361308	0.50%				
Octorara Area S.D.	15650				0.50%			
Saegertown Boro			200411	0.50%		1.00%		52.00
Penncrest S.D.	20470				0.50%			
Salem Twp. (Clarion Co.)			160407	0.50%		1.00%		
Keystone S.D.	16650				0.50%			
Salem Twp. (Luzerne Co.)			190207	0.50%		1.00%		52.00
Berwick Area S.D.	19110				0.50%			
Salem Twp. (Mercer Co.)			430104	0.50%		1.00%		10.00
Commodore Perry S.D.	43130				0.50%			
Salem Twp. (Wayne Co.)			640204	0.50%		0.50%		
Salem Twp. (Westmoreland Co.)			650603	0.50%		1.00%		52.00
Greensburg Salem S.D.	65320				0.50%			
Salford Twp.			461503	0.50%		1.00%		
Souderton Area S.D.	46710				0.50%			
Salisbury Boro			560602	0.50%				
Salisbury Elk Lick S.D.	56700				0.50%			
Salisbury Twp. (Lancaster Co.)			361503	0.50%		1.00%	X	52.00
Pequea Valley S.D.	36530				0.50%			
Salisbury Twp. (Lehigh Co.)			390701	0.50%		1.00%		52.00
Salisbury Township S.D.	39560				0.50%			
Salladasburg Boro			410215	0.50%		0.50%		
Jersey Shore Area S.D.	41400				1.10%			
Saltillo Boro			310408	0.50%		1.00%		
South Huntingdon County S.D.	31750				0.50%			



**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Saltlick Twp.		260307	0.50%				
Connellsville Area S.D.	26130			0.50%			
Saltsburg Boro		320105	0.50%		1.00%		10.00
River Valley S.D.	32110			0.75%			
Sandy Creek Twp.		430105	0.50%		1.00%		10.00
Commodore Perry S.D.	43130			0.50%			
Sandy Lake Boro		430608	0.50%		1.00%		52.00
Lakeview S.D.	43390			0.50%			
Sandy Lake Twp.		430609	0.50%		1.00%		52.00
Lakeview S.D.	43390			0.50%			
Sandy Twp.		170305	0.50%		1.00%		52.00
Dubois Area S.D.	17200			0.50%			
Sandycreek Twp.		610210	0.50%		1.00%		10.00
Franklin Area S.D.	61220			0.50%			
Sankertown Boro		110911	0.50%		1.00%		10.00
Penn Cambria S.D.	11600			0.50%			
Saville Twp.		500408	0.50%		1.00%		
West Perry S.D.	50800			1.20%			
Saxonburg Boro		100704	0.50%				52.00
Knoch S.D.	10780			0.50%			
Saxton Boro		050504	0.50%		1.00%		10.00
Tussey Mountain S.D.	05800			0.50%			
Sayre Boro		080402	0.50%		1.00%		52.00
Sayre Area S.D.	08600			1.00%			
Scalp Level Boro		561101	0.50%				10.00
Windber Area S.D.	56910			0.50%			
		050209	0.50%				
Chestnut Ridge S.D.	05150			0.50%			
Schuylkill Haven Boro		540903	0.50%				52.00
Schuylkill Haven Area S.D.	54730			0.50%			
Schuylkill Twp. (Chester Co.)		150803	0.75%		1.00%		52.00
Phoenixville Area S.D.	15720			0.50%			
Schuylkill Twp. (Schuylkill Co.)		541002	0.50%		1.00%		52.00
Tamaqua Area S.D.	54760			0.50%			
Schwenksville Boro		461204	0.50%		1.00%		
Perkiomen Valley S.D.	46610			0.90%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Scott Twp. (Allegheny Co.)		730504	0.50%				52.00
Chartiers Valley S.D.	02175			0.50%			
Scott Twp. (Columbia Co.)		190406	0.50%		1.00%		52.00
Central Columbia S.D.	19150			1.05%			
Scott Twp. (Lackawanna Co.)		350405	0.50%		1.00%		52.00
Lakeland S.D.	35460			0.50%			
Scott Twp. (Lawrence Co.)		370202	0.50%				
Laurel S.D.	37400			0.50%			
Scottdale Boro		651604	0.50%		0.50%		52.00
Southmoreland S.D.	65750			0.50%			
Scranton		350901	2.40%		1.00%		156.00
Deceased Worker Pay is Taxable							(Exemption = 15,600)
Scranton City S.D.	35740			1.00%			
Scrubgrass Twp.		160110	0.50%				52.00
Allegheny Clarion Valley S.D.	16030			0.50%			
Selinsgrove Boro		550206	0.50%		1.00%		52.00
Selinsgrove S.D.	55710			1.60%			
Sellersville Boro		091106	0.50%		1.00%		52.00
Penrridge S.D.	09810			1.00%			
Sergeant Twp.		420504	0.50%				
Smethport Area S.D.	42750			0.50%			
Seven Fields Boro		100808	0.50%		0.50%		52.00
Seneca Valley S.D.	10790			0.50%			
Seven Springs Boro (Somerset Co.)		560507	0.50%				
Rockwood Area S.D.	56630			0.50%			
Seven Valleys Boro		671207	0.50%		1.00%	X	
Spring Grove Area S.D.	67670			0.50%			
Seward Boro		651008	0.50%		0.50%		52.00
Ligonier Valley S.D.	65490			0.50%			
Sewickley Boro		711109	0.50%				52.00
Quaker Valley S.D.	02775			0.50%			
Sewickley Heights Boro		711110	0.50%				
Quaker Valley S.D.	02775			0.50%			
Sewickley Hills Boro		711111	0.50%				
Quaker Valley S.D.	02775			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Sewickley Twp.		651703	0.50%		1.00%		52.00
Yough S.D.	65890			0.50%			
Shade Gap Boro		310409	0.50%		1.00%		
South Huntingdon County S.D.	31750			0.50%			
Shade Twp.		560702	0.50%				10.00
Shade-Central City S.D.	56720			0.50%			
Shaler Twp.		711204	0.50%		0.50%		52.00
Shaler Area S.D.	02830			0.50%			
Shamokin		490403	1.50%		1.00%		52.00
Shamokin Area S.D.	49650			0.50%			
Shamokin Dam Boro		550207	0.50%		1.00%		52.00
Selinsgrove S.D.	55710			1.60%			
Shamokin Twp.		490404	0.50%		1.00%		10.00
Shamokin Area S.D.	49650			0.50%			
Shanksville Boro		560802	0.50%				
Shanksville-Stonycreek S.D.	56740			0.50%			
Sharon (Mercer Co.)		430901	1.75%		1.00%		52.00
Sharon City S.D.	43560			0.50%			
Sharon Twp (Potter County)		530505	0.50%		1.00%		
Oswayo Valley S.D.	53750			0.50%			
Sharon Hill Boro		231104	1.00%		1.00%		52.00
Sharpsburg Boro		710406	0.50%		1.00%		52.00
Fox Chapel Area S.D.	02391			0.50%			
Sharpsville Boro		431002	0.50%		1.00%		10.00
Sharpsville Area S.D.	43570			0.50%			
Sheakleyville Boro		430106	0.50%		1.00%		10.00
Commodore Perry S.D.	43130			0.50%			
Sheffield Twp.		620117	0.50%		1.00%		52.00
Warren County S.D.	62830			0.50%			
Shelocta Boro		320303	0.50%				
Indiana Area S.D.	32370			0.75%			
Shenandoah Boro		540801	0.50%		1.00%		52.00
Shenandoah Valley S.D.	54720			0.50%			
Shenango Twp. (Lawrence Co.)		370601	0.50%		1.00%		52.00
Shenango Area S.D.	37620			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Shenango Twp. (Mercer Co.)		431102	0.50%		1.00%		52.00
West Middlesex Area S.D.	43750			0.50%			
Sheshequin Twp.		080104	0.50%				
Athens Area S.D.	08050			1.06%			
Shickshinny Boro		400705	0.50%				35.00
Northwest Area S.D.	40600			0.50%			
Shillington Boro		060805	0.50%		1.00%		52.00
Governor Mifflin S.D.	06300			0.50%			
Shinglehouse Boro		530506	0.50%		1.00%		
Oswayo Valley S.D.	53750			0.50%			
Shippen Twp. (Cameron Co.)		120107	0.50%		1.00%		
Cameron County S.D.	12270			0.50%			
Shippen Twp. (Tioga Co.)		590306	0.50%				10.00
Wellsboro Area S.D.	59850			1.00%			
Shippensburg Boro (Cumberland Co.)		210703	0.50%		1.00%		52.00
Shippensburg Area S.D.	21800			0.90%			
Shippensburg Boro (Franklin Co.)		210703	0.50%		1.00%		52.00
Shippensburg Area S.D.	21800			0.90%			
Shippensburg Twp.		210704	0.50%		1.00%		52.00
Shippensburg Area S.D.	21800			0.90%			
Shippenville Boro		160408	0.50%				
Keystone S.D.	16650			0.50%			
Shippingport Boro		041306	0.50%		1.00%		52.00
Southside Area S.D.	04740			0.50%			
Shiremanstown Boro		210602	0.50%		1.00%		52.00
Mechanicsburgh Area S.D.	21650			1.20%			
Shirley Twp.		310303	0.50%		0.50%		10.00
Mount Union Area S.D.	31600			0.50%			
Shirleysburg Boro		310304	0.50%		1.00%		
Mount Union Area S.D.	31600			0.50%			
Shoemakersville Boro		060903	0.50%		1.00%		52.00
Hamburg Area S.D.	06350			0.50%			
Shrewsbury Boro		671105	0.50%		1.00%	X	
Southern York County S.D.	67650			0.80%			
Shrewsbury Twp. (Lycoming Co.)		410108	0.50%				
East Lycoming S.D.	41200			1.20%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Shrewsbury Twp. (Sullivan Co.)		570113	0.50%				
Sullivan County S.D.	57630			0.50%			
Shrewsbury Twp. (York Co.)		671106	0.50%		1.00%	X	52.00
Southern York County S.D.	67650			0.80%			
Silver Spring Twp.		210404	0.60%		1.00%		52.00
Cumberland Valley S.D.	21160			1.10%			
Silverdale Boro		091107	0.50%		1.00%		52.00
Pennridge S.D.	09810			1.00%			
Sinking Spring Boro		061602	0.50%		1.00%		52.00
Wilson S.D.	06910			0.50%			
Skippack Twp.		461205	0.75%		1.00%		
Perkiomen Valley S.D.	46610			0.90%			
Slatington Boro		390401	0.50%		1.00%		52.00
Northern Lehigh S.D.	39450			0.50%			
Sligo Boro		160704	0.50%		1.00%		52.00
Union S.D.	16900			0.50%			
Slippery Rock Boro		100608	0.50%		1.00%		52.00
Slippery Rock Area S.D.	10750			0.50%			
Slippery Rock Twp. (Butler Co.)		100609	0.50%		1.00%		
Slippery Rock Area S.D.	10750			0.50%			
Slippery Rock Twp. (Lawrence Co.)		370203	0.50%				
Laurel S.D.	37400			0.50%			
Slocum Twp.		400107	0.50%				10.00
Crestwood S.D.	40140			0.50%			
Smethport Boro		420505	0.50%				52.00
Smethport Area S.D.	42750			0.50%			
Smicksburg Boro		030229	0.50%		1.00%		10.00
Armstrong S.D.	03085			0.50%			
Smith Twp.		630404	0.50%		1.00%		52.00
Burgettstown Area S.D.	63120			0.50%			
Smithfield Boro		260107	0.50%		1.00%		52.00
Albert Gallatin Area S.D.	26030			0.50%			
Smithfield Twp. (Bradford Co.)		080105	0.50%		1.00%		
Athens Area S.D.	08050			1.06%			
Smithfield Twp. (Huntingdon Co.)		310112	0.50%		0.50%		52.00
Huntingdon Area S.D.	31250			1.00%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exem pt	
School District	SD Code	PSD Code					
Smithfield Twp. (Monroe Co.)		450104	0.50%		1.00%		52.00
East Stroudsburg Area S.D.	45200			0.50%			
Smithton Boro		651704	0.50%		0.50%		52.00
Yough S.D.	65890			0.50%			
Snake Spring Twp.		050110	0.50%		1.00%		10.00
Bedford Area S.D.	05100			1.00%			
Snow Shoe Boro		140108	0.50%		1.00%		10.00
Bald Eagle Area S.D.	14100			2.05%			
Snow Shoe Twp.		140109	0.50%		1.00%		10.00
Bald Eagle Area S.D.	14100			2.05%			
Snyder Twp. (Blair Co.)		070601	0.50%		1.00%		52.00
Tyrone Area S.D.	07800			0.65%			
Snyder Twp. (Jefferson Co.)		330104	0.50%		1.00%		52.00
	33070			0.50%			
Snydertown Boro		490504	0.50%		1.00%		
Shikellamy S.D.	49660			0.95%			
Solebury Twp		090902	0.50%		1.00%		52.00
New Hope Solebury S.D.	09760			0.50%			
Somerset Boro		560903	0.50%		0.50%		52.00
Somerset Area S.D.	56770			0.50%			
Somerset Twp. (Somerset Co.)		560904	0.50%		0.50%		5.00
Somerset Area S.D.	56770			0.50%			
Somerset Twp. (Washington Co.)		630205	0.50%		1.00%		10.00
Bentworth S.D.	63090			0.50%			
Souderton Boro		461504	0.50%		1.00%		52.00
Souderton Area S.D.	46710			0.50%			
South Abington Twp.		350108	0.50%		1.00%		52.00
Abington Heights S.D.	35030			0.50%			
South Annville Twp.		380104	0.50%				
Annville Cleona S.D.	38030			0.90%			
South Beaver Twp.		040506	0.50%		0.50%		10.00
						(Exemption = 1,000)	
Blackhawk S.D.	04160			0.50%			
South Bend Twp.		030222	0.50%		1.00%		
Armstrong S.D.	03085			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
South Bethlehem Boro		160604	0.50%				
Redbank Valley S.D.	16800			0.50%			
South Buffalo Twp.		100202	0.50%		1.00%		52.00
Freeport Area S.D.	03305			0.50%			
South Canaan Twp.		640205					10.00
South Centre Twp.		190407	0.50%		1.00%		52.00
Central Columbia S.D.	19150			1.05%			
South Coatesville Boro		150206	0.50%		1.00%		52.00
Coatesville Area S.D.	15190			0.50%			
South Connellsville Boro		260308	0.50%		1.00%		10.00
Connellsville Area S.D.	26130			0.50%			
South Coventry Twp.		150605	0.50%		0.50%		52.00
Owen J Roberts S.D.	15660			0.50%			
South Creek Twp.		080607	0.50%				
Troy Area S.D.	08665			0.50%			
South Fayette Twp.		731301	0.50%		1.00%		52.00
South Fayette Township S.D.	02870			0.50%			
South Fork Boro		110604	0.50%		1.00%		52.00
Forest Hills S.D.	11220			0.50%			
South Franklin Twp.		631008	0.50%		1.00%		52.00
McGuffey S.D.	63390			0.50%			
South Greensburg Boro			0.50%		0.50%		52.00
Greensburg Salem S.D.	65320	650604		0.50%			
Hempfield Area S.D.	65380	650708		0.50%			
South Hanover Twp.		220505	0.50%		1.00%		10.00
Lower Dauphin S.D.	22400			0.50%			
South Heidelberg Twp.		060405	0.50%		1.00%		52.00
Conrad Weiser Area S.D.	06110			0.50%			
South Heights Boro		040205	0.50%				52.00
Ambridge Area S.D.	04070			0.50%			
South Huntingdon Twp.		651705	0.50%		0.50%		10.00
Yough S.D.	65890			0.50%			
South Lebanon Twp.		380205	0.50%				52.00
Cornwall Lebanon S.D.	38130			0.50%			
South Londonderry Twp.		380603	0.50%				52.00
Palmyra Area S.D.	38530			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
South Mahoning Twp.		320409	0.50%		0.50%		
Marion Center Area S.D.	32520			0.85%			
South Manheim Twp.		540904	0.50%				5.00
Schuylkill Haven Area S.D.	54730			0.50%			
South Middleton Twp.		210801	0.50%		0.50%		52.00
South Middleton S.D.	21830			1.10%			
South New Castle Boro		370602	0.50%				10.00
Shenango Area S.D.	37620			0.50%			
South Newton Twp.		210107	0.50%		1.00%		35.00
Big Spring S.D.	21050			1.15%			
South Park Twp.		731401	0.50%		1.00%		52.00
South Park S.D.	02875			0.50%			
South Pymatuning Twp.		431003	0.50%		1.00%		52.00
Sharpsville Area S.D.	43570			0.50%			
South Renovo Boro		180126	0.50%		1.00%		52.00
Keystone Central S.D.	18360			1.00%			
South Shenango Twp.		200301	0.50%		1.00%		
Jamestown Area S.D.	43360			0.50%			
South Strabane Twp.		631304	0.50%		1.00%		52.00
Trinity Area S.D.	63800			0.50%			
South Union Twp.		260503	0.50%		1.00%		52.00
Laurel Highlands S.D.	26400			0.50%			
South Versailles Twp.			0.50%		0.50%		
McKeesport Area S.D.	02600	720403		0.50%			5.00
Norwin S.D.	65650	651404		0.50%			10.00
South Waverly Boro		080403	0.50%		1.00%		
Sayre Area S.D.	08600			1.00%			
South Whitehall Twp.		390602	0.50%		1.00%		52.00
Parkland S.D.	39510			0.50%			
South Williamsport Boro		410703	0.50%				52.00
South Williamsport Area S.D.	41610			1.10%			
South Woodbury Twp.		050404	0.50%		1.00%		10.00
Northern Bedford County S.D.	05600			0.50%			
Southampton Twp. (Bedford Co.)		050305	0.50%		1.00%		10.00
Everett Area S.D.	05300			1.10%			



**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Southampton Twp. (Cumberland Co.)		210705	0.50%				10.00
Shippensburg Area S.D.	21800			0.90%			
Southampton Twp. (Franklin Co.)		210707	0.50%		1.00%		10.00
Shippensburg Area S.D.	21800			0.90%			
Southampton Twp. (Somerset Co.)		560306					
Meyersdale Area S.D.	56520			0.50%			
Southmont Boro		111201	0.50%		1.00%		52.00
Westmont Hilltop S.D.	11850			0.50%			
Southwest Greensburg Boro		650605	0.50%				52.00
Greensburg Salem S.D.	65320			0.50%			
Southwest Madison Twp.		500409	0.50%		1.00%		
West Perry S.D.	50800			1.20%			
Southwest Twp.		200510	0.50%				10.00
Titusville Area S.D.	61720			0.50%			
Sparta Twp.		250101	0.50%		0.50%		
Corry Area S.D.	25145			0.50%			
Spartansburg Boro		250102	0.50%				52.00
Corry Area S.D.	25145			0.50%			
Speers Boro		630705	0.50%		1.00%		52.00
Charleroi S.D.	63180			0.50%			
Spring Brook Twp.		350608	0.50%		0.50%		
North Pocono S.D.	35650			0.50%			
Spring City Boro		461701	0.50%		1.00%		10.00
Spring Ford Area S.D.	46730			0.50%			
Spring Creek Twp. (Elk Co.)		240204	0.50%		1.00%		10.00
Ridgeway Area S.D.	24600			0.73%			
Spring Creek Twp. (Warren Co.)		250108	0.50%		1.00%		
Corry Area S.D.	25145			0.50%			
Spring Garden Twp.		671501	0.50%		1.00%	X	52.00
York Suburban S.D.	67940			0.50%			
Spring Grove Boro		671208	0.50%		1.00%	X	52.00
Spring Grove Area S.D.	67670			0.50%			
Spring Twp. (Berks Co.)		061603	0.50%		1.00%		52.00
Wilson S.D.	06910			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Spring Twp. (Centre Co.)		140204	0.50%		0.50%		52.00
Bellefonte Area S.D.	14110			1.05%			
Spring Twp. (Crawford Co.)		200111	0.50%		1.00%		
Conneaut S.D.	20103			0.50%			
Spring Twp. (Perry Co.)		500410	0.50%		1.00%		
West Perry S.D.	50800			1.20%			
Spring Twp. (Snyder Co.)		550110	0.50%		1.00%		52.00
Mid-West S.D.	55500			1.80%			
Springboro Boro		200112	0.50%		1.00%		
Conneaut S.D.	20103			0.50%			
Springdale Boro		710103	0.50%		1.00%		52.00
Allegheny Valley S.D.	02060			0.50%			
Springdale Twp.		710104	0.50%		1.00%		52.00
Allegheny Valley S.D.	02060			0.50%			
Springettsbury Twp.			0.50%		1.00%	X	52.00
Central York S.D.	67130	670103		0.50%			
York Suburban S.D.	67940	671502		0.50%			
Springfield Twp. (Bradford Co.)		080608	0.50%				
Troy Area S.D.	08665			0.50%			
Springfield Twp. (Bucks Co.)		091005	0.75%		1.00%		52.00
Palisades S.D.	09800			0.50%			
Springfield Twp. (Delaware Co.)		231202					52.00
Springfield Twp. (Erie Co.)		251106	0.50%		1.00%		52.00
Northwestern S.D.	25850			0.50%			
Springfield Twp. (Fayette Co.)		260309	0.50%		1.00%		
Connellsville Area S.D.	26130			0.50%			
Springfield Twp. (Huntingdon Co.)		310410	0.50%		1.00%		
South Huntingdon County S.D.	31750			0.50%			
Springfield Twp. (Mercer Co.)		430404	0.50%		1.00%		52.00
Grove City Area S.D.	43290			0.50%			
Springfield Twp. (Montgomery Co.)		461601	0.50%		1.00%		52.00
Springfield Twp. S.D.	46720			0.50%			
Springfield Twp. (York Co.)		670204	0.50%		1.00%		
Dallastown Area S.D.	67160			0.50%			
Springhill Twp. (Fayette Co.)		260108	0.50%		1.00%		10.00
Albert Gallatin Area S.D.	26030			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Springhill Twp. (Greene Co.)		300509	0.50%		1.00%		
West Greene S.D.	30850			0.50%			
Springville Twp.		580205	0.50%		1.00%		
Elk Lake S.D.	58250			0.50%			
Spruce Creek Twp.		310207	0.50%		1.00%		
Juniata Valley S.D.	31280			1.25%			
Spruce Hill Twp.		340111	0.50%				
Juniata County S.D.	34360			0.50%			
St. Clair Boro		540706	0.50%		1.00%		52.00
Saint Clair Area S.D.	54680			0.50%			
St. Clair Twp.		651009	0.50%		0.50%		52.00
Ligonier Valley S.D.	65490			0.50%			
St. Clairsville Boro		050210	0.50%				
Chestnut Ridge S.D.	05150			0.50%			
St. Lawrence Boro		060602	0.50%		1.00%		52.00
Exeter Township S.D.	06200			0.50%			
St. Marys		240304	1.00%		1.00%		52.00
Saint Marys Area S.D.	24800			0.50%			
St. Petersburg Boro		160107	0.50%		0.50%		
Allegheny Clarion Valley S.D.	16030			0.50%			
St. Thomas Twp.		280404	0.50%				
Tuscarora S.D.	28600			0.50%			
Standing Stone Twp.		080506	0.50%		1.00%		
Towanda Area S.D.	08650			0.74%			
State College Boro		140407	1.30%		1.00%		52.00
State College Area S.D.	14800			0.95%			
Steelton Boro		220802	0.50%		1.00%		52.00
Steelton Highspire S.D.	22800			0.50%			
Sterling Twp.		640206	1.00%		1.00%		
Steuben Twp.		200412	0.50%		1.00%		
Penncrest S.D.	20470			0.50%			
Stevens Twp.		080705	0.50%				
Wyalusing Area S.D.	08900			0.94%			
Stewardson Twp.		180129	0.50%				10.00
Keystone Central S.D.	18360			1.00%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Stewart Twp.		260607	0.50%		1.00%		10.00
Uniontown Area S.D.	26800			0.50%			
Stewartstown Boro		670908	0.50%		1.00%	X	10.00
South Eastern S.D.	67620			0.50%			
Stillwater Boro		190105	0.50%				10.00
Benton Area S.D.	19100			1.10%			
Stockdale Boro		630706	0.50%		1.00%		5.00
Charleroi S.D.	63180			0.50%			
Stockertown Boro		480404	0.50%		1.00%		52.00
Nazareth Area S.D.	48480			0.70%			
Stoneboro Boro		430610	0.50%		1.00%		10.00
Lakeview S.D.	43390			0.50%			
Stonycreek Twp. (Cambria Co.)		110704	0.50%		0.50%		52.00
Greater Johnstown S.D.	11250			0.50%			
Stonycreek Twp. (Somerset Co.)		560803	0.50%		1.00%		
Shanksville-Stonycreek S.D.	56740			0.50%			
Stowe Twp.		731602	0.50%		1.00%		52.00
Sto Rox S.D.	02885			0.50%			
Stoystown Boro		560406	0.50%				
North Star S.D.	56550			0.50%			
Straban Twp.			0.50%		1.00%	X	10.00
Conewago Valley S.D.	01160	010210		1.00%			
Gettysburg Area S.D.	01375	010407		1.20%			
Strasburg Boro		360901	0.50%		1.00%	X	52.00
Lampeter-Strasburg S.D.	36360			0.50%			
Strasburg Twp.		360902	0.50%				52.00
Lampeter-Strasburg S.D.	36360			0.50%			
Strattanville Boro		160304	0.50%				52.00
Clarion-Limestone Area S.D.	16170			0.50%			
Stroud Twp.		450403	0.75%		1.00%		52.00
Stroudsburg Area S.D.	45600			0.50%			
Stroudsburg Boro		450404	0.50%		1.00%		52.00
Stroudsburg Area S.D.	45600			0.50%			
Sugar Creek Boro		610403	0.50%		1.00%		52.00
Valley Grove S.D.	61860			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Sugarcreek Twp.		100303	0.50%		1.00%		5.00
Karns City S.D.	10360			0.50%			
Sugar Grove Boro		620118	0.50%				5.00
Warren County S.D.	62830			0.50%			
Sugar Grove Twp. (Mercer Co.)		430303	0.50%		1.00%		10.00
Greenville Area S.D.	43280			0.50%			
Sugar Grove Twp. (Warren Co.)		620119	0.50%		1.00%		5.00
Warren County S.D.	62830			0.50%			
Sugar Notch Boro		400403	0.50%		1.00%		52.00
Hanover Area S.D.	40300			0.50%			
Sugarloaf Twp. (Columbia Co.)		190106	0.50%				52.00
Benton Area S.D.	19100			1.10%			
Sugarloaf Twp. (Luzerne Co.)		400511	0.50%		1.00%		52.00
Hazleton Area S.D.	40330			1.00%			
Sullivan Twp.		590215	0.50%				
Southern Tioga S.D.	59700			1.20%			
Summerhill Boro		110605	0.50%		1.00%		
Forest Hills S.D.	11220			0.50%			
Summerhill Twp. (Cambria Co.)		110606	0.50%		1.00%		52.00
Forest Hills S.D.	11220			0.50%			
Summerhill Twp. (Crawford Co.)		200113	0.50%		1.00%		10.00
Conneaut S.D.	20103			0.50%			
Summerville Boro		330210	0.50%		1.00%		10.00
Brookville Area S.D.	33080			0.50%			
Summit Hill Boro		130403	0.50%		1.00%		10.00
Panther Valley S.D.	13660			0.50%			
Summit Twp. (Butler Co.)		100109	0.50%				52.00
Butler Area S.D.	10125			0.50%			
Summit Twp. (Crawford Co.)		200114	0.50%		1.00%		
Conneaut S.D.	20103			0.50%			
Summit Twp. (Erie Co.)		250403	0.50%		1.00%		52.00
Fort Leboeuf S.D.	25355			0.50%			
Summit Twp. (Potter Co.)		530206	0.50%		0.50%		10.00
Coudersport Area S.D.	53130			0.50%			
Summit Twp. (Somerset Co.)		560307	0.50%		0.50%		52.00
Meyersdale Area S.D.	56520			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Sunbury		490505	0.50%		1.00%		52.00
Shikellamy S.D.	49660			0.95%			
Susquehanna Twp. (Cambria Co.)		110803	0.50%		1.00%		10.00
Northern Cambria S.D.	11450			0.50%			
Susquehanna Twp. (Dauphin Co.)		220901	0.50%		1.00%		52.00
Susquehanna Township S.D.	22830			0.50%			
Susquehanna Twp. (Juniata Co.)		340112	0.50%				52.00
Juniata County S.D.	34360			0.50%			
Susquehanna Twp. (Lycoming Co.)		410704	0.50%				
South Williamsport Area S.D.	41610			1.10%			
Sutersville Boro		651706	0.50%		0.50%		10.00
Yough S.D.	65890			0.50%			
Swarthmore		231404					52.00
Swatara Twp. (Dauphin Co.)		220106	0.50%		1.00%		52.00
Central Dauphin S.D.	22140			1.50%			
Swatara Twp. (Lebanon Co.)		380505	0.50%		0.50%		
Northern Lebanon S.D.	38500			0.50%			
Sweden Twp.		530207	0.50%				10.00
Coudersport Area S.D.	53130			0.50%			
Swissvale Boro		721010	0.50%				52.00
Woodland Hills S.D.	02990			0.50%			
Swoyersville Boro		401109	0.50%		1.00%		10.00
Wyoming Valley West S.D.	40930			0.50%			
Sykesville Boro		170310	0.50%		1.00%		52.00
Dubois Area S.D.	17200			0.50%			
Sylvania Boro		080609	0.50%				
Troy Area S.D.	08665			0.50%			
Sylvania Twp.		530104	0.50%		1.00%		
Austin Area S.D.	53030			0.50%			

[Back to alpha list](#)

*Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania*

## Local Withholding Tax

**Municipalities beginning with T**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non- Res	MD Exem pt	
School District	SD Code	PSD Code					
Tamaqua Boro		541003	0.50%		1.00%		52.00
Tamaqua Area S.D.	54760			0.50%			
Tarentum Boro		710604	0.50%				52.00
Highlands S.D.	02475			0.50%			
Tatamy Boro		480405	0.50%		1.00%		52.00
Nazareth Area S.D.	48480			0.70%			
Taylor Boro		350802	0.50%		1.00%		52.00
Riverside S.D.	35700			0.50%			
Taylor Twp. (Blair Co.)		070506	0.50%				52.00
Spring Cove S.D.	07750			0.50%			
Taylor Twp. (Centre Co.)		070604	0.50%				
Tyrone Area S.D.	07800			0.65%			
Taylor Twp. (Fulton Co.)		290202	0.50%				
Forbes Road S.D.	29230			0.50%			
Taylor Twp. (Lawrence Co.)		370502	0.50%		1.00%		10.00
New Castle Area S.D.	37530			0.50%			
Telford Boro (Bucks Co.)		461505	0.50%		1.00%		52.00
Souderton Area S.D.	46710			0.50%			
Telford Boro (Montgomery Co.)		461505	0.50%		1.00%		52.00
Souderton Area S.D.	46710			0.50%			
Tell Twp.		310411	0.50%		0.50%		
South Huntingdon County S.D.	31750			0.50%			
Terre Hill Boro		360506	0.50%		1.00%	X	10.00
East Lancaster County S.D.	36230			0.50%			
Terry Twp.		080706	0.50%				
Wyalusing Area S.D.	08900			0.94%			
Texas Twp.		640114					10.00
Thompson Twp.		290304	0.50%				
Southern Fulton S.D.	29750			0.50%			
Thompsontown Boro		340113	0.50%				
Juniata County S.D.	34360			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exem pt	
School District	SD Code	PSD Code					
Thornburg Boro		731005	0.50%				52.00
Montour S.D.	02630			0.50%			
Thornbury Twp. (Chester Co.)		151203	0.50%		0.50%		52.00
West Chester Area S.D.	15900			0.50%			
Thornbury Twp. (Delaware Co.)		151208	0.50%		1.00%		
West Chester Area S.D.	15900			0.50%			
Thornhurst Twp.		350609	0.50%		0.50%		
North Pocono S.D.	35650			0.50%			
Three Springs Boro		310412	0.50%		0.50%		
South Huntingdon County S.D.	31750			0.50%			
Throop Boro		350503	0.50%		1.00%		52.00
Mid Valley S.D.	35550			0.50%			
Tidioute Boro		620120	0.50%				5.00
Warren County S.D.	62830			0.50%			
Tilden Twp.		060905	0.50%		1.00%		52.00
Hamburg Area S.D.	06350			0.50%			
Timblin Boro		330314	0.50%		1.00%		
Punxsutawney Area S.D.	33800			0.50%			
Tinicum Twp. (Bucks Co.)		091006	0.75%		1.00%		
Knoch S.D.	09800			0.50%			
Tinicum Twp. (Delaware Co.)		230504	1.00%		1.00%		52.00
Tioga Boro		590113	0.50%		1.00%		52.00
Northern Tioga S.D.	59600			1.20%			
Tioga Twp.		590114	0.50%		1.00%		10.00
Northern Tioga S.D.	59600			1.20%			
Tionesta Boro		270109	0.50%		1.00%		52.00
	27200			0.50%			
Tionesta Twp.		270110	0.50%				10.00
Forest Area S.D.	27200			0.50%			
Titusville		200505	0.50%		1.00%		52.00
Titusville Area S.D.	61720			0.50%			
Toboyne Twp.			0.50%		1.00%		
Fannett-Metal S.D.	28200	280203		0.50%			
West Perry S.D.	50800	500411		1.20%			
Tobyhanna Twp.		450307	0.50%		1.00%		52.00
Pocono Mountain S.D.	45540			0.50%			



**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Toby Twp.		160705	0.50%				10.00
Union S.D.	16900			0.50%			
Todd Twp. (Fulton Co.)		290104	0.50%				52.00
Central Fulton S.D.	29130			0.50%			
Todd Twp. (Huntingdon Co.)		050510	0.50%				10.00
Tussey Mountain S.D.	05800			0.50%			
Topton Boro		060304	0.50%		1.00%		52.00
Brandywine Heights Area S.D.	06085			0.50%			
Towamencin Twp.		461107	0.50%		1.00%		52.00
North Penn S.D.	46570			0.50%			
Towamensing Twp.		130304	0.50%		1.00%		10.00
Palmerton Area S.D.	13650			0.50%			
Towanda Boro		080507	0.50%		1.00%		52.00
Towanda Area S.D.	08650			0.74%			
Towanda Twp.		080508	0.50%				
Towanda Area S.D.	08650			0.74%			
Tower City Boro		221106	0.50%		1.00%		52.00
Williams Valley S.D.	54880			0.50%			
Townville Boro		200413	0.50%				
Penncrest S.D.	20470			0.50%			
Trafford Boro (Allegheny Co.)		651504	0.50%		1.00%		52.00
Penn-Trafford S.D.	65710			0.50%			
Trafford Boro (Westmoreland Co.)		651504	0.50%		1.00%		52.00
Penn-Trafford S.D.	65710			0.50%			
Trainer Boro		230203	1.00%		1.00%		52.00
Trappe Boro		461206	0.50%		1.00%		52.00
Perkiomen Valley S.D.	46610			0.90%			
Tredyffrin Twp.		150902					52.00
Tremont Boro		540504	0.50%		1.00%		52.00
Pine Grove Area S.D.	54600			0.50%			
Tremont Twp.		540505	0.50%		1.00%		52.00
Pine Grove Area S.D.	54600			0.50%			
Triumph Twp.		620121	0.50%				5.00
Warren County S.D.	62830			0.50%			
Troutville Boro		170306	0.50%		1.00%		5.00
Dubois Area S.D.	17200			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exem pt	
School District	SD Code	PSD Code					
Troy Boro		080610	0.50%				
Troy Area S.D.	08665			0.50%			
Troy Twp. (Bradford Co.)		080611	0.50%				
Troy Area S.D.	08665			0.50%			
Troy Twp. (Crawford Co.)		200414	0.50%		1.00%		
Penncrest S.D.	20470			0.50%			
Trumbauersville Boro		091306	0.50%		1.00%		
Quakertown Community S.D.	09840			1.00%			
Tullytown Boro		091203	1.00%		1.00%		52.00
Tulpehocken Twp.		061505	0.50%		1.00%		52.00
Tulpehocken Area S.D.	06800			0.50%			
Tunkhannock Boro		660210	0.50%		1.00%		52.00
Tunkhannock Area S.D.	66750			0.50%			
Tunkhannock Twp. (Monroe Co.)		450308	0.50%		1.00%		52.00
Pocono Mountain S.D.	45540			0.50%			
Tunkhannock Twp. (Wyoming Co.)		660211	0.50%		1.00%		52.00
Tunkhannock Area S.D.	66750			0.50%			
Tunnelhill Boro (Blair Co.)		110912	0.50%		0.50%		10.00
Penn Cambria S.D.	11600			0.50%			
Tunnelhill Boro (Cambria Co.)		110912	0.50%		0.50%		10.00
Penn Cambria S.D.	11600			0.50%			
Turbett Twp.		340114	0.50%				
Juniata County S.D.	34360			0.50%			
Turbot Twp.		490203	0.50%		1.00%		52.00
Milton Area S.D.	49500			1.30%			
Turbotville Boro		490606	0.50%		0.50%		10.00
Warrior Run S.D.	49800			1.30%			
Turtle Creek Boro		721011	0.50%				52.00
Woodland Hills S.D.	02990			0.50%			
Tuscarora Twp. (Bradford Co.)		080707	0.50%				
Wyalusing Area S.D.	08900			0.94%			
Tuscarora Twp. (Juniata Co.)		340115	0.50%		1.00%		
Juniata County S.D.	34360			0.50%			
Tuscarora Twp. (Perry Co.)		500106	0.50%		1.00%		
Greenwood S.D.	50300			1.25%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Twilight Boro		630707	0.50%				10.00
Charleroi S.D.	63180			0.50%			
Tyrone Boro		070602	1.25%		1.00%		52.00
Tyrone Area S.D.	07800			0.65%			
Tyrone Twp. (Adams Co.)			0.50%		1.00%	X	52.00
Conewago Valley S.D.	01160	010211		1.00%			
Upper Adams S.D.	01852	010606		1.10%			
Tyrone Twp. (Blair Co.)			0.50%		1.00%		
Altoona Area S.D.	07050	070103		0.50%			5.00
Tyrone Area S.D.	07800	070603		0.65%			
Tyrone Twp. (Perry Co.)		500412	0.50%		1.00%		52.00
West Perry S.D.	50800			1.20%			

[Back to alpha list](#)

*Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania*

## Local Withholding Tax

**Municipalities beginning with U**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality	School District	SD Code	PSD Code	Muni Res	SD Res	Muni Non-Res	
Ulster Twp.			080106	0.50%		1.00%	
	Athens Area S.D.	08050			1.06%		
Ulysses Boro			530406	0.50%		1.00%	
	Northern Potter S.D.	53550			0.50%		
Ulysses Twp.			530407	0.50%			
	Northern Potter S.D.	53550			0.50%		
Union City Boro			251202	0.50%		1.00%	52.00
	Union City Area S.D.	25910			0.50%		
Union Twp. (Adams Co.)			010506	0.50%		1.00%	X 10.00
	Littlestown Area S.D.	01520			1.10%		
Union Twp. (Berks Co.)			060503	0.50%		1.00%	52.00
	Daniel Boone Area S.D.	06150			0.50%		
Union Twp. (Centre Co.)			140110	0.50%		1.00%	10.00
	Bald Eagle Area S.D.	14100			2.05%		
Union Twp. (Clearfield Co.)			170307	0.50%		0.50%	10.00
	Dubois Area S.D.	17200			0.50%		
Union Twp. (Crawford Co.)			200205	0.50%		1.00%	
	Crawford Central S.D.	20135			0.50%		
Union Twp. (Erie Co.)			251203	0.50%			
	Union City Area S.D.	25910			0.50%		
Union Twp. (Fulton Co.)			290305	0.50%			
	Southern Fulton S.D.	29750			0.50%		
Union Twp. (Huntingdon Co.)			310305	0.50%		0.50%	
	Mount Union Area S.D.	31600			0.50%		
Union Twp. (Jefferson Co.)			160306	0.50%			10.00
	Clarion-Limestone Area S.D.	16170			0.50%		
Union Twp. (Lawrence Co.)			370702	0.50%		1.00%	52.00
	Union Area S.D.	37700			0.50%		
Union Twp. (Lebanon Co.)			380506	0.50%		1.00%	52.00
	Northern Lebanon S.D.	38500			0.50%		

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Union Twp. (Luzerne Co.)		400706	0.50%		1.00%		52.00
Northwest Area S.D.	40600			0.50%			
Union Twp. (Mifflin Co.)		440113	0.50%		1.00%		52.00
Mifflin County S.D.	44460			0.85%			
Union Twp. (Schuylkill Co.)		540408	0.50%		1.00%		10.00
North Schuylkill S.D.	54500			0.50%			
Union Twp. (Snyder Co.)		550208	0.50%		1.00%		
Selinsgrove S.D.	55710			1.60%			
Union Twp. (Tioga Co.)		080206	0.50%				
Canton Area S.D.	08100			0.50%			
Union Twp. (Union Co.)			0.50%				
Lewisburg Area S.D.	60400	600104		1.50%			
Mifflinburg Area S.D.	60500	600208		1.55%			
Union Twp. (Washington Co.)		631207	0.50%		1.00%		52.00
Ringgold S.D.	63700			0.50%			
Uniondale Boro		580304	0.50%		0.50%		
Forest City Regional S.D.	58300			0.50%			
Uniontown		260608	0.50%		1.00%		52.00
Uniontown Area S.D.	26800			0.50%			
Unionville Boro		140111	0.50%		1.00%		10.00
Knoch S.D.	14100			2.05%			
Unity Twp.		650502	0.50%		0.50%		52.00
Greater Latrobe S.D.	65310			0.50%			
Upland Boro		230103	1.00%		1.00%		52.00
Upper Allen Twp.		210603	0.50%		1.00%		52.00
Mechanicsburgh Area S.D.	21650			1.20%			
Upper Augusta Twp.		490506	0.50%		0.50%		
Shikellamy S.D.	49660			0.95%			
Upper Bern Twp.		060906	0.50%		1.00%		52.00
Hamburg Area S.D.	06350			0.50%			
Upper Burrell Twp.		650202	0.50%		1.00%		52.00
Burrell S.D.	65070			0.50%			
Upper Chichester Twp.		230204	1.00%		1.00%		52.00
Upper Darby Twp.		231303					52.00
Upper Dublin Twp.		461801	0.50%		1.00%		52.00
Upper Dublin S.D.	46830			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Upper Fairfield Twp.		410507	0.50%				
Montoursville Area S.D.	41510			1.15%			
Upper Frankford Twp.		210108	0.50%				10.00
Big Spring S.D.	21050			1.15%			
Upper Frederick Twp.		060210	0.50%		1.00%		52.00
Boyertown Area S.D.	06075			0.50%			
Upper Gwynedd Twp.		461108	0.50%		1.00%		52.00
North Penn S.D.	46570			0.50%			
Upper Hanover Twp.		462107	0.50%		1.00%		10.00
Upper Perkiomem S.D.	46860			0.50%			
Upper Leacock Twp.		360302	0.50%		1.00%	X	52.00
Conestoga Valley S.D.	36170			0.50%			
Upper Macungie Twp.		390603	0.50%		1.00%		52.00
Parkland S.D.	39510			0.50%			
Upper Mahanoy Twp.		490107	0.50%		1.00%		
Line Mountain S.D.	49350			0.50%			
Upper Mahantango Twp.		541105	0.50%				10.00
Tri Valley S.D.	54780			0.50%			
Upper Makefield Twp.		090604	0.50%		1.00%		10.00
Council Rock S.D.	09235			0.50%			
Upper Merion Twp.		461902					52.00
Upper Mifflin Twp.		210109	0.50%		1.00%		10.00
Big Spring S.D.	21050			1.15%			
Upper Milford Twp.		390307	0.638%		1.00%		52.00
East Penn S.D.	39230			0.50%			
Upper Moreland Twp.		462001	0.50%		1.00%		52.00
Upper Moreland Township S.D.	46850			0.50%			
Upper Mt. Bethel Twp.		480106	0.625%		1.00%		52.00
Bangor Area S.D.	48080			0.70%			
Upper Nazareth Twp.		480406	0.75%		1.00%		52.00
Nazareth Area S.D.	48480			0.70%			
Upper Oxford Twp.		150705	1.00%		1.00%		
Oxford Area S.D.	15670			0.50%			
Upper Paxton Twp.		220702	0.50%		1.00%		
Millersburg Area S.D.	22610			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Upper Pottsgrove Twp.		461302	0.75%		1.00%		52.00
Pottsgrove S.D.	46630			0.50%			
Upper Providence Twp. (Delaware Co.)		231004					52.00
Upper Providence Twp. (Montgomery Co.)		461704	0.50%		1.00%		52.00
Spring Ford Area S.D.	46730			0.50%			
Upper Salford Twp.		461506	0.50%		1.00%		
Souderton Area S.D.	46710			0.50%			
Upper Saucon Twp.		390803	0.60%		1.00%		52.00
Southern Lehigh S.D.	39570			0.50%			
Upper Southampton Twp.		090402	0.50%		1.00%		52.00
Centennial S.D.	09200			0.50%			
Upper St. Clair Twp.		731701	0.80%		0.50%		52.00
Upper Saint Clair S.D.	02920			0.50%			
Upper Tulpehocken Twp.		060907	0.50%		1.00%		52.00
Hamburg Area S.D.	06350			0.50%			
Upper Turkeyfoot Twp.		560508	0.50%				
Rockwood Area S.D.	56630			0.50%			
Upper Tyrone Twp.		651602	0.50%		1.00%		10.00
Southmoreland S.D.	65750			0.50%			
Upper Uwchlan Twp.		150304	0.50%		1.00%		10.00
Downingtown Area S.D.	15200			0.50%			
Upper Yoder Twp.		111202	0.50%		1.00%		52.00
Westmont Hilltop S.D.	11850			0.50%			
Ursina Boro		561005	0.50%		1.00%		
Turkeyfoot Valley Area S.D.	56840			0.50%			
Utica Boro		610211	0.50%		1.00%		10.00
Franklin Area S.D.	61220			0.50%			
Uwchlan Twp.		150305	0.50%		1.00%		52.00
Downingtown Area S.D.	15200			0.50%			

[Back to alpha list](#)

*Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania*

## Local Withholding Tax

**Municipalities beginning with V**

Local Withholding Tax Rate Table								
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)	
Municipality	School District	SD Code	PSD Code	Muni Res	SD Res	Muni Non-Res		MD Exempt
Valencia Boro			100404	0.50%				52.00
	Mars Area S.D.	10500			0.50%			
Valley Twp. (Armstrong Co.)			030223	0.50%				
	Armstrong S.D.	03085			0.50%			
Valley Twp. (Chester Co.)			150207	0.50%		1.00%		52.00
	Coatesville Area S.D.	15190			0.50%			
Valley Twp. (Montour Co.)			470107	0.50%				10.00
	Danville Area S.D.	47180			1.15%			
Valley-hi Boro			290306	0.50%		0.50%		
	Southern Fulton S.D.	29750			0.50%			
Vanderbilt Boro			260310	0.50%		1.00%		
	Connellsville Area S.D.	26130			0.50%			
Vandergrift Boro			650908	0.50%		1.00%		52.00
	Kiski Area S.D.	65440			0.50%			
Vandling Boro			580301	0.50%		0.50%		52.00
	Forest City Regional S.D.	58300			0.50%			
Vanport Twp.			040304	0.50%		0.50%		52.00
	Beaver Area S.D.	04120			0.50%			
Venango Boro			200415	0.50%		1.00%		
	Penncrest S.D.	20470			0.50%			
Venango Twp. (Butler Co.)			100507	0.50%		1.00%		10.00
	Moniteau S.D.	10535			0.50%			
Venango Twp. (Crawford Co.)			200416	0.50%		1.00%		
	Penncrest S.D.	20470			0.50%			
Venango Twp. (Erie Co.)			251304	0.50%		1.00%		10.00
	Wattsburg Area S.D.	25970			0.50%			
Vernon Twp.			200206	0.50%		1.00%		52.00
	Crawford Central S.D.	20135			0.50%			
Verona Boro			720702	0.50%		1.00%		52.00
	Riverview S.D.	02820			0.50%			



**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Versailles Boro		720404	0.50%				52.00
McKeesport Area S.D.	02600			0.50%			
Victory Twp.		610212	0.50%				10.00
Franklin Area S.D.	61220			0.50%			
Vintondale Boro		110103	0.50%		1.00%		
Blacklick Valley S.D.	11060			0.50%			
Volant Boro		370804	0.50%				10.00
Wilmington Area S.D.	37800			0.50%			

[Back to alpha list](#)

*Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania*

## Local Withholding Tax

**Municipalities beginning with W**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality							
School District	SD Code	PSD Code	Muni Res	SD Res	Muni Non-Res	MD Exempt	
Fort Leboeuf S.D.		140205	0.50%		0.50%		10.00
Bellefonte Area S.D.	14110			1.05%			
Walker Twp. (Huntingdon Co.)		310113	0.50%				52.00
Huntingdon Area S.D.	31250			1.00%			
Walker Twp. (Juniata Co.)		340116	0.50%		1.00%		
Juniata County S.D.	34360			0.50%			
Walker Twp. (Schuylkill Co.)		541004	0.50%		1.00%		52.00
Tamaqua Area S.D.	54760			0.50%			
Wall Boro		720103	0.50%		1.00%		52.00
East Allegheny S.D.	02280			0.50%			
Wallace Twp.		150306	0.50%		1.00%		10.00
Downingtown Area S.D.	15200			0.50%			
Wallaceton Boro		170707	0.50%		0.50%		10.00
Philipsburgh-Osceola Area S.D.	17700			0.50%			
Walnutport Boro		390403	0.50%		1.00%		52.00
Northern Lehigh S.D.	39450			0.50%			
Wampum Boro			0.50%				
Ellwood City Area S.D.	37200	370104		0.50%			52.00
Mohawk Area S.D.	37500	370307		0.50%			47.00
Ward Twp.		590216	0.50%		1.00%		
Southern Tioga S.D.	59700			1.20%			
Warminster Twp.		090403	0.50%		1.00%		52.00
Centennial S.D.	09200			0.50%			
Warren		620122	2.30%		1.00%		52.00
Warren County S.D.	62830			0.50%			
Warren Twp. (Bradford Co.)		080306	0.50%				
Northeast Bradford County S.D.	08300			0.50%			
Warren Twp. (Franklin Co.)		280405	0.50%				
Tuscarora S.D.	28600			0.50%			
Warrington Twp. (Bucks Co.)		090508	0.50%		1.00%		52.00
Central Bucks S.D.	09210			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Warrington Twp. (York Co.)		670706	0.50%		1.00%	X	
Northern York County S.D.	67460			0.75%			
Warrior Run Boro		400404	0.50%		1.00%		10.00
Hanover Area S.D.	40300			0.50%			
Warriors Mark Twp.		070607	0.50%		1.00%		
Tyrone Area S.D.	07800			0.65%			
Warsaw Twp.		330211	0.50%		1.00%		52.00
Brookville Area S.D.	33080			0.50%			
Warwick Twp. (Bucks Co.)		090509	0.50%		1.00%		52.00
Central Bucks S.D.	09210			0.50%			
Warwick Twp. (Chester Co.)		150606	0.75%		0.50%		
Owen J Roberts S.D.	15660			0.50%			
Warwick Twp. (Lancaster Co.)		361703	0.50%		1.00%	X	52.00
Warwick S.D.	36900			0.65%			
Washington		631402	0.70%		1.20%		52.00
Washington S.D.	63880			0.50%			
Washington Twp. (Armstrong Co.)		030224	0.50%		1.00%		10.00
Armstrong S.D.	03085			0.50%			
Washington Twp. (Berks Co.)		060207	0.50%		1.00%		52.00
Knoch S.D.	06075			0.50%			
Washington Twp. (Butler Co.)		100508	0.50%				10.00
Moniteau S.D.	10535			0.50%			
Washington Twp. (Cambria Co.)		110913	0.50%				10.00
Penn Cambria S.D.	11600			0.50%			
Washington Twp. (Clarion Co.)		160503	0.50%				
North Clarion County S.D.	16750			0.50%			
Washington Twp. (Dauphin Co.)		221009	0.50%		1.00%		52.00
Upper Dauphin Area S.D.	22900			0.50%			
Washington Twp. (Erie Co.)		250505	0.50%		1.00%		52.00
General McLane S.D.	25390			0.50%			
Washington Twp. (Fayette Co.)		650103	0.50%		1.00%		52.00
Belle Vernon Area S.D.	65060			0.50%			
Washington Twp. (Franklin Co.)		280504	0.50%		1.00%	X	52.00
Waynesboro Area S.D.	28900			0.50%			
Washington Twp. (Greene Co.)		300203	0.50%		1.00%		10.00
Central Greene S.D.	30140			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Washington Twp. (Indiana Co.)		320410	0.50%				
Marion Center Area S.D.	32520			0.85%			
Washington Twp. (Jefferson Co.)		330105	0.50%		1.00%		52.00
Brockway Area S.D.	33070			0.50%			
Washington Twp. (Lawrence Co.)		370805	0.50%		1.00%		10.00
Wilmington Area S.D.	37800			0.50%			
Washington Twp. (Lehigh Co.)		390402	0.50%		1.00%		10.00
Northern Lehigh S.D.	39450			0.50%			
Washington Twp. (Lycoming Co.)		410404	0.50%				5.00
Montgomery Area S.D.	41500			1.25%			
Washington Twp. (Northampton Co.)		480107	0.50%		1.00%		52.00
Bangor Area S.D.	48080			0.70%			
Washington Twp. (Northumberland Co.)		490108	0.50%		1.00%		
Line Mountain S.D.	49350			0.50%			
Washington Twp. (Schuylkill Co.)		540506	0.50%		1.00%		15.00
Pine Grove Area S.D.	54600			0.50%			
Washington Twp. (Snyder Co.)		550209	0.50%				
Selinsgrove S.D.	55710			1.60%			
Washington Twp. (Westmoreland Co.)		650909	0.50%				52.00
Kiski Area S.D.	65440			0.50%			
Washington Twp. (Wyoming Co.)		660212	0.50%		1.00%		52.00
Tunkhannock Area S.D.	66750			0.50%			
Washington Twp. (York Co.)		670303	0.50%		1.00%	X	
Nothorn York County S.D.	67460			0.75%			
Washingtonville Boro		470108	0.50%				
Danville Area S.D.	47180			1.15%			
Waterford Boro		250404	0.50%		1.00%		52.00
Fort Leboeuf S.D.	25355			0.50%			
Waterford Twp.		250405	0.50%		1.00%		10.00
Fort Leboeuf S.D.	25355			0.50%			
Watson Twp. (Lycoming Co.)		410216	0.50%		0.50%		
Jersey Shore Area S.D.	41400			1.10%			
Watson Twp. (Warren Co.)		620123	0.50%		0.50%		5.00
Warren County S.D.	62830			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exem pt	
School District	SD Code	PSD Code					
Watsonstown Boro		490607	0.50%		1.00%		52.00
Warrior Run S.D.	49800			1.30%			
Watts Twp.		500307	0.50%		1.00%		10.00
Susquenita S.D.	50600			1.30%			
Wattsburg Boro		251305	0.50%		0.50%		10.00
Wattsburg Area S.D.	25970			0.50%			
Waverly Twp. (Lackawanna Co.)		350101	0.50%		1.00%		10.00
Abington Heights S.D.	35030			0.50%			
Waymart Boro		640207					52.00
Wayne Twp. (Armstrong Co.)		030225	0.50%				
Armstrong S.D.	03085			0.50%			
Wayne Twp. (Clinton Co.)		180127	0.50%		0.50%		52.00
Keystone Central S.D.	18360			1.00%			
Wayne Twp. (Crawford Co.)		200207	0.50%				
Crawford Central S.D.	20135			0.50%			
Wayne Twp. (Dauphin Co.)		220304	0.50%				
Halifax Area S.D.	22250			0.50%			
Wayne Twp. (Erie Co.)		250106	0.50%		1.00%		
Corry Area S.D.	25145			0.50%			
Wayne Twp. (Greene Co.)		300204	0.50%		1.00%		52.00
Central Greene S.D.	30140			0.50%			
Wayne Twp. (Lawrence Co.)		370105	0.50%		0.50%		5.00
Ellwood City Area S.D.	37200			0.50%			
Wayne Twp. (Mifflin Co.)		310308	0.50%		1.00%		10.00
Mount Union Area S.D.	31600			0.50%			
Wayne Twp. (Schuylkill Co.)		540108	0.50%				10.00
Blue Mountain S.D.	54080			0.50%			
Waynesboro Boro		280505	0.50%		0.50%	X	52.00
Waynesboro Area S.D.	28900			0.50%			
Waynesburg Boro		300205	0.50%		1.00%		52.00
Central Greene S.D.	30140			0.50%			
Weatherly Boro		130506	0.50%		1.00%		52.00
Weatherly Area S.D.	13900			0.50%			
Weisenberg Twp.		390504	0.50%		1.00%		52.00
Northwestern Lehigh S.D.	39460			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Weissport Boro		130206	0.50%		1.00%		52.00
Lehighton Area S.D.	13550			0.50%			
Wellersburg Boro		560308					
Meyersdale Area S.D.	56520			0.50%			
Wells Twp. (Bradford Co.)		080612	0.50%				
Troy Area S.D.	08665			0.50%			
Wells Twp. (Fulton Co.)		290203	0.50%				
Forbes Road S.D.	29230			0.50%			
Wellsboro Boro		590307	0.50%		1.00%		52.00
Wellsboro Area S.D.	59850			1.00%			
Wellsville Boro		670707	0.50%		1.00%	X	52.00
Northern York County S.D.	67460			0.75%			
Wernersville Boro		060406	0.50%		1.00%		
Conrad Weiser Area S.D.	06110			0.50%			
Wesleyville Boro		250802	0.50%		1.00%		52.00
Iroquois S.D.	25655			0.50%			
West Abington Twp.		660104	0.50%				
Lackawanna Trail S.D.	66500			0.50%			
West Beaver Twp.		550111	0.50%				
Mid-West S.D.	55500			1.80%			
West Bethlehem Twp.		630306	0.50%		1.00%		15.00
Bethlehem Center S.D.	63100			0.50%			
West Bradford Twp.		150307	0.75%		1.00%		10.00
Downingtown Area S.D.	15200			0.50%			
West Branch Twp.		530305	0.50%		1.00%		
Galeton Area S.D.	53280			0.50%			
West Brandywine Twp.		150208	0.625%		1.00%		52.00
Coatesville Area S.D.	15190			0.50%			
West Brownsville Boro			0.50%		1.00%		52.00
Brownsville Area S.D.	26080	260205		0.50%			
California Area S.D.	63150	630507		0.50%			
West Brunswick Twp.		540109	0.50%				52.00
Blue Mountain S.D.	54080			0.50%			
West Buffalo Twp.		600209	0.50%				
Mifflinburg Area S.D.	60500			1.55%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
West Burlington Twp.		080613	0.50%				
Troy Area S.D.	08665			0.50%			
West Caln Twp.		150209	0.50%		1.00%		5.00
Coatesville Area S.D.	15190			0.50%			
West Cameron Twp.		490109	0.50%				
Line Mountain S.D.	49350			0.50%			
West Carroll Twp.		110209	0.50%				10.00
Cambria Heights S.D.	11120			0.50%			
West Chester Boro		151204	0.75%		1.00%		52.00
West Chester Area S.D.	15900			0.50%			
West Chillisquaque Twp.		490204	0.50%				52.00
Milton Area S.D.	49500			1.30%			
West Cocalico Twp.			0.50%		0.50%	X	
Cocalico S.D.	36130	360104		0.50%			
Conrad Weiser Area S.D.	06110	060408		0.50%			
West Conshohocken Boro		461903	1.00%		1.00%		52.00
West Cornwall Twp.		380206	0.50%				
Cornwall Lebanon S.D.	38130			0.50%			
West Deer Twp.		710303	0.50%				52.00
Deer Lakes S.D.	02225			0.50%			
West Donegal Twp.		360604	0.50%		1.00%	X	52.00
Elizabethtown Area S.D.	36240			0.50%			
West Earl Twp.		360303	0.50%		1.00%	X	52.00
Conestoga Valley S.D.	36170			0.50%			
West Easton Boro		480802	0.50%		1.00%		5.00
Wilson Area S.D.	48860			0.50%			
West Elizabeth Boro		731903	0.50%		0.50%		25.00
West Jefferson Hills S.D.	02955			0.50%			
West Fallowfield Twp. (Chester Co.)		361305	0.50%				52.00
Octorara Area S.D.	15650			0.50%			
West Fallowfield Twp. (Crawford Co.)		200115	0.50%		1.00%		10.00
Conneaut S.D.	20103			0.50%			
West Finley Twp.		631010	0.50%		1.00%		
McGuffey S.D.	63390			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
West Franklin Twp.		030226	0.50%		1.00%		52.00
Armstrong S.D.	03085			0.50%			
West Goshen Twp.		151205	0.50%		1.00%		52.00
West Chester Area S.D.	15900			0.50%			
West Grove Boro		150107	1.00%		1.00%		52.00
West Hanover Twp.		220107	0.50%		1.00%		52.00
Central Dauphin S.D.	22140			1.50%			
West Hazleton Boro		400512	0.50%		1.00%		52.00
Hazleton Area S.D.	40330			1.00%			
West Hemlock Twp.		470109	0.50%		1.00%		
Danville Area S.D.	47180			1.15%			
West Hempfield Twp.		360804	0.50%		1.00%	X	52.00
Hempfield S.D.	36310			0.50%			
West Homestead Boro		731503	0.50%				52.00
Steel Valley S.D.	02883			0.50%			
West Keating Twp.		170805	0.50%		1.00%		10.00
	17900			0.50%			
West Kittanning Boro		030227	0.50%		1.00%		52.00
Armstrong S.D.	03085			0.50%			
West Lampeter Twp.		360903	0.50%				52.00
Lampeter-Strasburg S.D.	36360			0.50%			
West Lebanon Twp.		380402	0.50%				52.00
Lebanon S.D.	38460			0.50%			
West Leechburg Boro		030303	0.50%		1.00%		10.00
Leechburg Area S.D.	03450			0.50%			
West Liberty Boro		100610	0.50%				
Slippery Rock Area S.D.	10750			0.50%			
West Mahanoy Twp.		540802	0.50%		1.00%		52.00
Shenandoah Valley S.D.	54720			0.50%			
West Mahoning Twp.		030230	0.50%		0.50%		
Armstrong S.D.	03085			0.50%			
West Manchester Twp.		671301	0.50%		1.00%	X	52.00
West York Area S.D.	67850			0.50%			
West Manheim Twp.		671003	0.50%		1.00%	X	52.00
South Western S.D.	67640			0.50%			



**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
West Marlborough Twp.		151106	0.75%		0.75%		
West Mayfield Boro		040507	0.50%		1.00%		10.00
Blackhawk S.D.	04160			0.50%			
West Mead Twp.		200208	0.50%		1.00%		52.00
Crawford Central S.D.	20135			0.50%			
West Middlesex Boro		431103	0.50%		1.00%		52.00
West Middlesex Area S.D.	43750			0.50%			
West Middletown Boro		630104	0.50%		1.00%		
Avella Area S.D.	63050			0.50%			
West Mifflin Boro		732001	0.50%		1.00%		52.00
West Mifflin Area S.D.	02960			0.50%			
West Nantmeal Twp.		151007	0.50%		1.00%		
Twin Valley S.D.	06810			0.50%			
West Newton Boro		651707	0.50%		0.50%		52.00
Yough S.D.	65890			0.50%			
West Norriton Twp.		461003	0.50%		1.00%		52.00
Norristown Area S.D.	46560			0.50%			
West Nottingham Twp.		150706	0.50%		1.00%		52.00
Oxford Area S.D.	15670			0.50%			
West Penn Twp.		541005	0.50%		1.00%		52.00
Tamaqua Area S.D.	54760			0.50%			
West Pennsboro Twp.		210110	0.50%		1.00%		10.00
Big Spring S.D.	21050			1.15%			
West Perry Twp.		550112	0.50%				
Midd-West S.D.	55500			1.80%			
West Pike Run Twp.		630508	0.50%		1.00%		52.00
California Area S.D.	63150			0.50%			
West Pikeland Twp.		150308	0.75%		1.00%		10.00
Downingtown Area S.D.	15200			0.50%			
West Pittston Boro		401003	0.50%		1.00%		52.00
Wyoming Area S.D.	40920			0.50%			
West Pottsgrove Twp.		461303	0.50%		1.00%		50.00
Pottsgrove S.D.	46630			0.50%			
West Providence Twp.		050306	0.50%		1.00%		10.00
Everett Area S.D.	05300			1.10%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
West Reading Boro		061701	0.50%		1.00%		52.00
Wyomissing S.D.	06935			0.50%			
West Rockhill Twp.		091108	0.75%		1.00%		52.00
Pennridge S.D.	09810			1.00%			
West Sadsbury Twp.		361306	0.50%		0.50%	X	52.00
Octorara Area S.D.	15650			0.50%			
West Salem Twp.		430804	0.50%		1.00%		52.00
Reynolds S.D.	43530			0.50%			
West Shenango Twp.		200302	0.50%		1.00%		
Jamestown Area S.D.	43360			0.50%			
West St. Clair Twp.		050211	0.50%		1.00%		
Chestnut Ridge S.D.	05150			0.50%			
West Sunbury Boro		100509	0.50%				10.00
Moniteau S.D.	10535			0.50%			
West Taylor Twp.		110705	0.50%				52.00
Greater Johnstown S.D.	11250			0.50%			
West Twp.		310208	0.50%		1.00%		
Juniata Valley S.D.	31280			1.25%			
West View Boro		710802	0.50%				52.00
North Hills S.D.	02690			0.50%			
West Vincent Twp.		150607	0.75%		0.50%		
Owen J Roberts S.D.	15660			0.50%			
West Wheatfield Twp.		320705	0.50%				52.00
United S.D.	32800			0.85%			
West Whiteland Twp.		151206	0.50%		1.00%		52.00
West Chester Area S.D.	15900			0.50%			
West Wyoming Boro		401004	0.50%		1.00%		52.00
Wyoming Area S.D.	40920			0.50%			
West York Boro		671302	0.50%		1.00%	X	52.00
West York Area S.D.	67850			0.50%			
Westfall Twp.		520107	1.00%		1.00%		52.00
Westfield Boro		590115	0.50%		1.00%		10.00
Northern Tioga S.D.	59600			1.20%			
Westfield Twp.		590116	0.50%		1.00%		10.00
Northern Tioga S.D.	59600			1.20%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Westmont Boro		111203	0.50%				52.00
Westmont Hilltop S.D.	11850			0.50%			
Westover Boro		170503	0.50%		1.00%		10.00
Harmony Area S.D.	17350			0.50%			
Westtown Twp.		151207	0.58%		1.00%		52.00
West Chester Area S.D.	15900			0.50%			
Wetmore Twp.		420206	0.50%		1.00%		10.00
Kane Area S.D.	42230			0.70%			
Wharton Twp. (Fayette Co.)		260609	0.50%		1.00%		52.00
Uniontown Area S.D.	26800			0.50%			
Wharton Twp. (Potter Co.)		530105	0.50%		1.00%		
Austin Area S.D.	53030			0.50%			
Wheatfield Twp.		500308	0.50%				
Susquenita S.D.	50600			1.30%			
Whitaker Boro		732002	0.50%				10.00
West Mifflin Area S.D.	02960			0.50%			
White Deer Twp.		490205	0.50%		1.00%		52.00
Milton Area S.D.	49500			1.30%			
White Haven Boro		400108	0.50%				52.00
Crestwood S.D.	40140			0.50%			
White Oak Boro			0.50%		1.00%		10.00
McKeesport Area S.D.	02600	720405		0.50%			
Norwin S.D.	65650	651405		0.50%			
White Twp. (Beaver Co.)		040407	0.50%				10.00
Big Beaver Falls Area S.D.	04150			0.50%			
White Twp. (Cambria Co.)		170402	0.50%				10.00
Glendale S.D.	17300			0.50%			
White Twp. (Indiana Co.)		320304	0.50%		0.50%		52.00
Indiana Area S.D.	32370			0.75%			
Whitehall Boro		730104	1.20%				52.00
Baldwin Whitehall S.D.	02110			0.50%			
Whitehall Twp.		390902	1.00%		1.00%		52.00
Whitehall Copley S.D.	39780			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Whiteley Twp.		300206	0.50%		1.00%		52.00
Central Greene S.D.	30140			0.50%			
Whitemarsh Twp.		460403	0.75%		1.00%		52.00
Colonial S.D.	46160			0.50%			
Whitpain Twp.		462203	0.56%		1.00%		52.00
Wissahickon S.D.	46930			0.50%			
Wiconisco Twp.		221102	0.50%		1.00%		10.00
Williams Valley S.D.	54880			0.50%			
Wilkes Barre		400907	2.50%		1.00%		52.00
Wilkes-Barre Area S.D.	40885			0.50%			
Wilkes Barre Twp.		400908	0.75%		1.00%		52.00
Wilkes-Barre Area S.D.	40885			0.50%			
Wilkins Twp.		721012	0.50%		1.00%		52.00
Woodland Hills S.D.	02990			0.50%			
Wilkinsburg Boro		720901	0.50%				52.00
Wilkinsburg Borough S.D.	02980			0.50%			
Williams Twp. (Dauphin Co.)		221103	0.50%				10.00
Williams Valley S.D.	54880			0.50%			
Williams Twp. (Northampton Co.)		480803	0.50%		1.00%		52.00
Wilson Area S.D.	48860			0.50%			
Williamsburg Boro		070702	0.50%				52.00
Williamsburg Community S.D.	07900			0.50%			
Williamsport		410805	0.50%		0.50%		52.00
Williamsport Area S.D.	41720			1.50%			
Williamstown Boro		221104	0.50%		1.00%		10.00
Williams Valley S.D.	54880			0.50%			
Willistown Twp.		150404	1.00%		0.875%		52.00
Wilmerding Boro		720104	0.50%		1.00%		52.00
East Allegheny S.D.	02280			0.50%			
Wilmington Twp. (Lawrence Co.)		370806	0.50%		1.00%		52.00
Wilmington Area S.D.	37800			0.50%			
Wilmington Twp. (Mercer Co.)		370807	0.50%		1.00%		10.00
Wilmington Area S.D.	37800			0.50%			
Wilmore Boro		110607	0.50%				
Forest Hills S.D.	11220			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Wilmot Twp.		080708	0.50%				
Wyalusing Area S.D.	08900			0.94%			
Wilson Boro		480804	0.50%		1.00%		52.00
Wilson Area S.D.	48860			0.50%			
Wind Gap Boro		480603	0.50%		1.00%		52.00
Pen Argyl Area S.D.	48560			0.85%			
Windber Boro		561105	0.50%				52.00
Windber Area S.D.	56910			0.50%			
Windham Twp. (Bradford Co.)		080307	0.50%				
Northeast Bradford County S.D.	08300			0.50%			
Windham Twp. (Wyoming Co.)			0.50%		1.00%		10.00
Tunkhannock Area S.D.	66750	660213		0.50%			
Wyalusing Area S.D.	08900	080713		0.94%			
Windsor Boro		670806	0.50%		1.00%	X	
Red Lion Area S.D.	67550			0.50%			
Windsor Twp. (Berks Co.)		060908	0.50%		1.00%		
Hamburg Area S.D.	06350			0.50%			
Windsor Twp. (York Co.)		670807	0.50%		1.00%	X	52.00
Red Lion Area S.D.	67550			0.50%			
Winfield Twp.		100705	0.50%				52.00
Knoch S.D.	10780			0.50%			
Winslow Twp.		170311	0.50%		1.00%		10.00
Dubois Area S.D.	17200			0.50%			
Winterstown Boro		670808	0.50%		1.00%	X	
Red Lion Area S.D.	67550			0.50%			
Wolf Creek Twp.		430405	0.50%		1.00%		10.00
Grove City Area S.D.	43290			0.50%			
Wolf Twp.		410109	0.50%		0.50%		10.00
East Lycoming S.D.	41200			1.20%			
Womelsdorf Boro		060407	0.50%		1.00%		52.00
Conrad Weiser Area S.D.	06110			0.50%			
Wood Twp.		050511	0.50%		0.50%		10.00
Tussey Mountain S.D.	05800			0.50%			
Woodbury Boro		050405	0.50%		1.00%		10.00
Northern Bedford County S.D.	05600			0.50%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Woodbury Twp. (Bedford Co.)		050406	0.50%		1.00%		10.00
Northern Bedford County S.D.	05600			0.50%			
Woodbury Twp. (Blair Co.)		070703	0.50%		1.00%		52.00
Williamsburg Community S.D.	07900			0.50%			
Woodcock Boro		200417	0.50%		1.00%		
Penncrest S.D.	20470			0.50%			
Woodcock Twp.		200418	0.50%		1.00%		52.00
Penncrest S.D.	20470			0.50%			
Woodward Twp. (Clearfield Co.)		170608	0.50%		0.50%		52.00
Moshannon Valley S.D.	17500			0.50%			
Woodward Twp. (Clinton Co.)		180128	0.50%				10.00
Keystone Central S.D.	18360			1.00%			
Woodward Twp. (Lycoming Co.)		410806	0.50%		0.50%		
Williamsport Area S.D.	41720			1.50%			
Worcester Twp.		460902	0.50%		1.00%		10.00
Methacton S.D.	46530			0.50%			
Wormleysburg Boro		210904	0.50%		1.00%		52.00
West Shore S.D.	21900			0.95%			
Worth Twp. (Butler Co.)		100611	0.50%		0.50%		
Slippery Rock Area S.D.	10750			0.50%			
Worth Twp. (Centre Co.)		140112	0.50%				10.00
Bald Eagle Area S.D.	14100			2.05%			
Worth Twp. (Mercer Co.)		430611	0.50%		1.00%		10.00
Lakeview S.D.	43390			0.50%			
Worthington Boro		030228	0.50%		0.50%		52.00
Armstrong S.D.	03085			0.50%			
Worthville Boro		330315	0.50%		1.00%		
Punxsutawney Area S.D.	33800			0.50%			
Wright Twp.		400109	0.50%		1.00%		52.00
Crestwood S.D.	40140			0.50%			
Wrightstown Twp.		090605	0.50%		1.00%		10.00
Council Rock S.D.	9235			0.50%			
Wrightsville Boro		670405	0.50%		1.00%	X	52.00
Eastern York S.D.	67220			0.50%			
Wyalusing Boro		080709	0.50%				52.00
Wyalusing Area S.D.	08900			0.94%			

**Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Wyalusing Twp.		080710	0.50%				52.00
Wyalusing Area S.D.	08900			0.94%			
Wyoming Boro		401005	0.50%		1.00%		52.00
Wyoming Area S.D.	40920			0.50%			
Wyomissing Boro			0.50%		1.00%		52.00
Wilson S.D.	06910	061604		0.50%			
Wyomissing S.D.	06935	061702		0.50%			
Wysox Twp.		080509	0.50%		1.00%		52.00
Towanda Area S.D.	08650			0.74%			

[Back to alpha list](#)

*Vertex Payroll Tax Q Series Calculation Guide for the United States  
Pennsylvania*

## Local Withholding Tax

**Municipalities beginning with Y**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non- Res	MD Exem pt	
School District	SD Code	PSD Code					
Yatesville Boro		400808	0.50%		0.50%		52.00
Pittston Area S.D.	40660			0.50%			
Yeadon Boro		231506	1.00%		1.00%		52.00
Yoe Boro		670205	0.50%		1.00%	X	
Dallastown Area S.D.	67160			0.50%			
York		671401	0.75%		1.25%	X	52.00
York City S.D.	67900			0.50%			
York Haven Boro		670606	0.50%		1.00%	X	
Northeastern York S.D.	67440			0.50%			
York Springs Boro		010106	0.50%		1.00%	X	
Bermudian Springs S.D.	01110			1.20%			
York Twp.		670206	0.50%		1.00%	X	52.00
Dallastown Area S.D.	67160			0.50%			
Yorkana Boro		670406	0.50%				10.00
Eastern York S.D.	67220			0.50%			
Young Twp. (Indiana Co.)			0.50%		0.50%		52.00
Applo-Ridge S.D.	03060	030104		0.50%			
River Valley S.D.	32110	320106		0.75%			
Young Twp. (Jefferson Co.)		330316	0.50%		1.00%		52.00
Punxsutawney Area S.D.	33800			0.50%			
Youngstown Boro		650503	0.50%				52.00
Greater Latrobe S.D.	65310			0.50%			
Youngsville Boro		620124	2.00%		1.00%		52.00
Warren County S.D.	62830			0.50%			
Youngwood Boro		650707	0.50%		1.00%		52.00
Hempfield Area S.D.	65380			0.50%			

[Back to alpha list](#)



## Local Withholding Tax

**Municipalities beginning with Z**

Local Withholding Tax Rate Table							
Jurisdiction			Earned Income Tax				LST (and Low-Income Exemption when > \$12,000)
Municipality			Muni Res	SD Res	Muni Non-Res	MD Exempt	
School District	SD Code	PSD Code					
Zelienople Boro		100809	0.50%		0.50%		52.00
Seneca Valley S.D.	10790			0.50%			
Zerbe Twp.		490110	0.50%		1.00%		
Line Mountain S.D.	49350			0.50%			

[Back to alpha list](#)

# **Puerto Rico Table of Contents**

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	7
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	8
State Withholding Tax Rate Tables	9
State Unemployment Insurance (SUI) Summary	10
State Unemployment Tax Special Assessment Summary	13
State Disability Insurance (SDI) Summary	14
Local Withholding Tax Summary	17

## State Withholding Tax Summary

Puerto Rico State Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year.	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	Concurrent Aggregation (default)
	Supplemental Only	Previous Aggregation (default)
<b>Reciprocity</b>	<ul style="list-style-type: none"> <li>• No reciprocity agreements are currently in effect. However, Puerto Rico does not require withholding from Puerto Rico residents working in other states that collect withholding tax.</li> <li>• Puerto Rico withholding is required from Puerto Rico residents working in other states that do not collect withholding tax.</li> <li>• When Non-Residency Certificate (pNRCertif) is set to false and Puerto Rico residents work in a state that requires state tax to be withheld, then the Puerto Rico withholding will be reduced by work state withholding.</li> <li>• Puerto Rico withholding is required from non-residents working in Puerto Rico.</li> </ul>	
<b>Jurisdiction Interaction Treatment</b>	Eliminate the resident tax if the work tax > 0. Accumulate wages only if tax is withheld. <i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 5.</i>	
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>• Individual Full</li> <li>• Individual or Married None</li> <li>• Married Full</li> <li>• Married Half</li> <li>• Married Optional</li> <li>• Married Optional None</li> </ul>	
<b>Personal Exemptions</b>	Individual Full	3,500.00
	Married Full	7,000.00
	Married Half (claiming 1/2 personal exemption)	3,500.00
	Married Optional	3,500.00
	Veteran	1,500.00
<b>Dependent credits</b>	Per dependent	2,500.00
	For Optional or Joint Custody Filers	1,250.00
<b>Youth Wage Exemption</b>	Youth wage exemption on first \$40,000 gross income between ages 16 and 26.	

**Vertex Payroll Tax Calculation Guide for the United States  
Puerto Rico**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Exempt	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Puerto Rico**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Taxable
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Taxable	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Exempt <sup>1</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>2</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>3</sup>
Health Savings Acct - Employer Contribution	Taxable		
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Taxable	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a monthly limit of \$315
2. This plan is referring to nonqualified stock options.
3. Exempt up to a monthly limit of \$315

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly and claiming all of the personal exemption with four dependents. Two dependent children are secondary exemptions.

<b>Puerto Rico State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the personal exemption.  7,000.00 Married Full	Wages minus the personal exemption	$\begin{array}{r} 52,000.00 \\ - \quad 7,000.00 \\ \hline 45,000.00 \end{array}$
<b>3</b>	Subtract the dependent credit.  2,500.00 per dependent	Wages minus the dependent credit	$\begin{array}{r} 45,000.00 \\ - \quad 10,000.00 \\ \hline 35,000.00 \end{array}$
<b>4</b>	Subtract the allowance based on deductions.  Indicate the number of allowances according to the method selected by the employee in Part C of Form 499 R-4.1. Allowance based on deductions: \$500 per allowance. The number of allowances are passed as secondary exemptions.	Annual taxable wages	$\begin{array}{r} 35,000.00 \\ - \quad 1,000.00 \\ \hline 34,000.00 \end{array}$
<b>5</b>	Compute the annual Puerto Rico tax using the appropriate tax rate table.  All Taxpayers Rate Table: Line 3	Annual Puerto Rico withholding tax	$\begin{array}{r} 34,000.00 \\ \times \quad 0.14 \\ \hline 4,760.00 \\ - \quad 2,380.00 \\ \hline 2,380.00 \end{array}$
<b>6</b>	Divide the annual Puerto Rico tax by the annual number of pay periods.	Puerto Rico withholding tax for the pay period	$\begin{array}{r} 2,380.00 \\ / \quad 52 \\ \hline 45.77 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly and claiming all of the personal exemption with four dependents. Two dependent children are secondary exemptions.

Puerto Rico State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the personal exemption.  7,000.00 Married	Wages minus the personal exemption	$\begin{array}{r} 312,000.00 \\ - \quad 7,000.00 \\ \hline 305,000.00 \end{array}$
<b>4</b>	Subtract the dependent credit.  2,500.00 per dependent	Wages minus the dependent credit	$\begin{array}{r} 305,000.00 \\ - \quad 10,000.00 \\ \hline 295,000.00 \end{array}$
<b>5</b>	Subtract the allowance based on deductions.  Indicate the number of allowances according to the method selected by the employee in Part C of Form 499 R-4.1. Allowance based on deductions: \$500 per allowance. The number of allowances are passed as secondary exemptions.	Annual taxable wages	$\begin{array}{r} 295,000.00 \\ - \quad 1,000.00 \\ \hline 294,000.00 \end{array}$
<b>6</b>	Compute the annual Puerto Rico tax using the appropriate tax rate table.  All Taxpayers Rate Table: Line 5	Annual Puerto Rico withholding tax	$\begin{array}{r} 294,000.00 \\ \times \quad 0.33 \\ \hline 97,020.00 \\ - \quad 11,865.00 \\ \hline 85,155.00 \end{array}$
<b>7</b>	Divide the annual Puerto Rico tax by the annual number of pay periods.	Puerto Rico tax for the pay period	$\begin{array}{r} 85,155.00 \\ / \quad 52 \\ \hline 1,637.60 \end{array}$

## State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly and claiming all the personal exemption with four dependents. Two dependent children are secondary exemptions.

<b>Puerto Rico Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the personal exemption.  7,000.00 Married	Wages minus the personal exemption	$\begin{array}{r} 312,000.00 \\ - \quad 7,000.00 \\ \hline 305,000.00 \end{array}$
<b>4</b>	Subtract the dependent credit.  2,500.00 per dependent	Wages minus the dependent credit	$\begin{array}{r} 305,000.00 \\ - \quad 10,000.00 \\ \hline 295,000.00 \end{array}$
<b>5</b>	Subtract the allowance based on deductions.  Indicate the number of allowances according to the method selected by the employee in Part C of Form 499 R-4.1. Allowance based on deductions: \$500 per allowance. The number of allowances are passed as secondary exemptions.	Annual taxable wages	$\begin{array}{r} 295,000.00 \\ - \quad 1,000.00 \\ \hline 294,000.00 \end{array}$
<b>6</b>	Compute the annual Puerto Rico tax using the appropriate tax rate table.  All Taxpayers Rate Table: Line 5	Annual Puerto Rico withholding tax	$\begin{array}{r} 294,000.00 \\ \times \quad 0.33 \\ \hline 97,020.00 \\ - \quad 11,865.00 \\ \hline 85,155.00 \end{array}$
<b>7</b>	Divide the annual Puerto Rico tax by the annual number of pay periods.	Preliminary tax for the pay period	$\begin{array}{r} 85,155.00 \\ / \quad 52 \\ \hline 1,637.60 \end{array}$
<b>8</b>	Subtract the previous pay period's annual tax amount.	State tax for the pay period	$\begin{array}{r} 1,637.60 \\ - \quad 45.77 \\ \hline 1,591.83 \end{array}$



## State Withholding Tax Regular Wages Only

### Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married Filing Jointly and claiming all of the personal exemption with four dependents. Two dependent children are secondary exemptions.

Puerto Rico Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages			
Step	Action	Result	Example
1	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
2	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
3	Subtract the personal exemption.  7,000.00 Married	Wages minus the personal exemption	$\begin{array}{r} 49,400.00 \\ - \quad 7,000.00 \\ \hline 42,400.00 \end{array}$
4	Subtract the dependent credit.  2,500.00 per dependent	Wages minus the dependent credit	$\begin{array}{r} 42,400.00 \\ - \quad 10,000.00 \\ \hline 32,400.00 \end{array}$
5	Subtract the allowance based on deductions.  Indicate the number of allowances according to the method selected by the employee in Part C of Form 499 R-4.1. Allowance based on deductions: \$500 per allowance. The number of allowances are passed as secondary exemptions.	Annual taxable wages	$\begin{array}{r} 32,400.00 \\ - \quad 1,000.00 \\ \hline 31,400.00 \end{array}$
6	Compute the annual Puerto Rico tax using the appropriate tax rate table.  All Taxpayers Rate Table: Line 3	Annual Puerto Rico withholding tax	$\begin{array}{r} 31,400.00 \\ \times \quad 0.14 \\ \hline 4,396.00 \\ - \quad 2,380.00 \\ \hline 2,016.00 \end{array}$
7	Divide the annual Puerto Rico tax by the annual number of pay periods.	Puerto Rico withholding tax per pay period	$\begin{array}{r} 2,016.00 \\ / \quad 52 \\ \hline 38.77 \end{array}$
8	Subtract the period-to-date tax amount.	State withholding tax for the additional pay within the pay period	$\begin{array}{r} 38.77 \\ - \quad 0.00 \\ \hline 38.77 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
Puerto Rico*

**State Withholding Tax Rate Tables**

All Taxpayers				
Line	If taxable wages are		Tax is	
			%	Amount
1	Not over	9,000.00	0.00%	0.00
2		25,000.00	7.00%	630.00
3		41,500.00	14.00%	2,380.00
4		61,500.00	25.00%	6,945.00
5	Over	61,500.00	33.00%	11,865.00

## State Unemployment Insurance (SUI) Summary

Puerto Rico State Unemployment Insurance (SUI) Summary			
<b>Wage Base</b>	7,000.00		
<b>Rates</b>	<b>Minimum employer</b>	2.5% <sup>1</sup>	<b>Maximum employer</b> 5.4%
	<b>New employer</b>	3.4% <sup>1</sup>	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>	
	All Pay Types	<ul style="list-style-type: none"> <li>Self Adjust</li> <li>No Self Adjust (default)</li> <li>Self Adjust at Maximum</li> <li>Quarterly Self Adjust</li> <li>Quarterly Self Adjust at Maximum</li> <li>Semiannual Self Adjust</li> <li>Semiannual Self Adjust at Maximum</li> </ul>	

1. Employers are also liable for State Unemployment Tax Special Assessment Tax. See Puerto Rico State Unemployment Tax Special Assessment Tax.

**Vertex Payroll Tax Calculation Guide for the United States  
Puerto Rico**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Puerto Rico**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Taxable
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Taxable	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Exempt
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Exempt
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Exempt
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>1</sup>	Taxable
Health Savings Acct - Employer Contribution	Taxable	Vanpool and Transit Passes	Taxable
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Taxable	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. This plan is referring to nonqualified stock options.

*Vertex Payroll Tax Calculation Guide for the United States  
Puerto Rico*

## State Unemployment Tax Special Assessment Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI1ER in the parameter pTaxID.

Puerto Rico State Unemployment Tax Special Assessment Summary		
<b>Wage Base</b>	7,000.00	
<b>Rates</b>	<b>Employer</b> 1% (For all employers, except those with a 5.4% rate)	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-Tax Deductions</b>	These deductions follow Puerto Rico State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Puerto Rico SUI. See the state's SUI summary for details.	

## State Disability Insurance (SDI) Summary

Puerto Rico State Disability Insurance (SDI) Summary		
<b>Wage Base</b>	9,000.00	
<b>Rates</b>	<b>Employer</b>  0.3% <i>Note: To calculate this tax, pass the enumerated type eVprtTaxIDSDIER in the parameter pTaxID.</i>	<b>Employee</b>  0.3% <i>Note: To calculate this tax, pass the enumerated type eVprtTaxIDSDIEE in the parameter pTaxID.</i>
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

**Vertex Payroll Tax Calculation Guide for the United States  
Puerto Rico**

## State Disability Insurance (SDI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		



**Vertex Payroll Tax Calculation Guide for the United States  
Puerto Rico**

## State Disability Insurance (SDI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Taxable
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Taxable	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Exempt
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable	Severance Pay	Exempt
Golden Parachute	Taxable		
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Exempt
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>1</sup>	Taxable
		Vanpool and Transit Passes	Taxable
Health Savings Acct - Employer Contribution	Taxable		
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Taxable	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. This plan is referring to nonqualified stock options.

## **Local Withholding Tax Summary**

<b>Puerto Rico Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

# **Rhode Island Table of Contents**

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	7
State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	8
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	9
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	10
State Withholding Tax Rate Table	11
State Unemployment Insurance (SUI) Summary	12
State Unemployment Tax Job Development Fund	15
Temporary Disability Insurance Summary	16
Local Withholding Tax Summary	19

*Vertex Payroll Tax Calculation Guide for the United States  
Rhode Island*

## State Withholding Tax Summary

Rhode Island State Withholding Tax Summary									
<b>Basis of tax</b>	Gross income earned in the calendar year								
<b>Calculation methods</b>	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center;">Pay type</th> <th style="width: 50%; text-align: center;">Calculation methods</th> </tr> </thead> <tbody> <tr> <td style="border: none;">Regular Only</td> <td style="border: none;">Annualized (default)</td> </tr> <tr> <td style="border: none;">Regular and Supplemental</td> <td style="border: none;"> <ul style="list-style-type: none"> <li>Concurrent Aggregation (default)</li> <li>Flat Rate Combined</li> </ul> </td> </tr> <tr> <td style="border: none;">Supplemental Only</td> <td style="border: none;"> <ul style="list-style-type: none"> <li>Previous Aggregation (default)</li> <li>Flat Rate</li> </ul> </td> </tr> </tbody> </table>	Pay type	Calculation methods	Regular Only	Annualized (default)	Regular and Supplemental	<ul style="list-style-type: none"> <li>Concurrent Aggregation (default)</li> <li>Flat Rate Combined</li> </ul>	Supplemental Only	<ul style="list-style-type: none"> <li>Previous Aggregation (default)</li> <li>Flat Rate</li> </ul>
	Pay type	Calculation methods							
	Regular Only	Annualized (default)							
Regular and Supplemental	<ul style="list-style-type: none"> <li>Concurrent Aggregation (default)</li> <li>Flat Rate Combined</li> </ul>								
Supplemental Only	<ul style="list-style-type: none"> <li>Previous Aggregation (default)</li> <li>Flat Rate</li> </ul>								
Regular Only	Annualized (default)								
Regular and Supplemental	<ul style="list-style-type: none"> <li>Concurrent Aggregation (default)</li> <li>Flat Rate Combined</li> </ul>								
Supplemental Only	<ul style="list-style-type: none"> <li>Previous Aggregation (default)</li> <li>Flat Rate</li> </ul>								

**Reciprocity**	No reciprocity agreements are currently in effect. However, Rhode Island allows a credit for taxes paid elsewhere. For Rhode Island residents working in other states, withhold for Rhode Island the amount by which Rhode Island tax exceeds the tax of the state of employment. Rhode Island withholding is required from non-residents working in Rhode Island.
**Jurisdiction Interaction Treatment**	Credit the resident state by the amount of work tax withheld. Always accumulate wages. *Programming tip: You can program the system to calculate using these rules by setting plurlntTreatment to a value of 2.*
**Valid Filing Statuses**	Not applicable
**Withholding Exemption**	Per exemption 1,000.00 *(\$0 per exemption when annual wages exceed \$274,650.00)*

**Vertex Payroll Tax Calculation Guide for the United States  
Rhode Island**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Rhode Island**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married with four dependents.

<b>Rhode Island State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the withholding allowance.  1,000.00 per exemption	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 4,000.00 \\ \hline 48,000.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table  All filers: Line 1	Annual state tax	$\begin{array}{r} 48,000.00 \\ \times \quad 0.0375 \\ \hline 1,800.00 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 1,800.00 \\ / \quad 52 \\ \hline 34.62 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly with four dependents.

<b>Rhode Island State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the withholding exemption.  1,000.00 per exemption	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 0.00 \\ \hline 312,000.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  All filers: Line 1	Annual state tax	$\begin{array}{r} 312,000.00 \\ - \quad 176,050.00 \\ \hline 135,950.00 \\ \times \quad 0.0599 \\ \hline 8,143.41 \\ + \quad 7,587.88 \\ \hline 15,731.29 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 15,731.29 \\ / \quad 52 \\ \hline 302.52 \end{array}$



## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on filing status of Married with four dependents.

Rhode Island State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the withholding allowance.  1,000.00 per exemption	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 4,000.00 \\ \hline 48,000.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table  All filers: Line 1	Annual state tax	$\begin{array}{r} 48,000.00 \\ \times \quad 0.0375 \\ \hline 1,800.00 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State tax on regular wages for the pay period	$\begin{array}{r} 1,800.00 \\ / \quad 52 \\ \hline 34.62 \end{array}$
<b>Supplemental Wages</b>			
<b>5</b>	Multiply supplemental wages by the state supplemental tax rate of 5.99%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0599 \\ \hline 299.50 \end{array}$
<b>6</b>	Add the tax on regular wages and the tax on supplemental wages.	Total state tax for the pay period	$\begin{array}{r} 34.62 \\ + \quad 299.50 \\ \hline 334.12 \end{array}$

## State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly with four dependents.

<b>Rhode Island Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the withholding exemption.  1,000.00 per exemption	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 0.00 \\ \hline 312,000.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  All filers: Line 3	Annual state tax	$\begin{array}{r} 312,000.00 \\ - \quad 176,050.00 \\ \hline 135,950.00 \\ \times \quad 0.0599 \\ \hline 8,143.41 \\ + \quad 7,587.88 \\ \hline 15,731.29 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	Preliminary state tax for the pay period	$\begin{array}{r} 15,731.29 \\ / \quad 52 \\ \hline 302.52 \end{array}$
<b>6</b>	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 302.52 \\ - \quad 34.62 \\ \hline 267.90 \end{array}$

## State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example

<b>Rhode Island State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 5.99%.	State tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0599 \\ \hline 299.50 \end{array}$

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married with four dependents.

<b>Rhode Island Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
<b>2</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
<b>3</b>	Subtract the withholding exemption.  1,000.00 per exemption	Annual taxable wages	$\begin{array}{r} 49,400.00 \\ - \quad 4,000.00 \\ \hline 45,400.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  Married: Line 2	Annual state tax	$\begin{array}{r} 45,400.00 \\ \times \quad 0.0375 \\ \hline 1,702.50 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	Total amount of state withholding tax for the multiple pays within the pay period	$\begin{array}{r} 1,702.50 \\ / \quad 52 \\ \hline 32.74 \end{array}$
<b>6</b>	Subtract the period-to-date tax amount.	State withholding tax for the additional pay within the pay period	$\begin{array}{r} 32.74 \\ - \quad 13.99 \\ \hline 18.75 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
Rhode Island*

**State Withholding Tax Rate Table**

All Filers					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	77,450.00		3.75%	
2		176,050.00	2,904.38	4.75%	77,450.00
3	Over	176,050.00	7,587.88	5.99%	176,050.00

*Vertex Payroll Tax Calculation Guide for the United States  
Rhode Island*

## State Unemployment Insurance (SUI) Summary

Rhode Island State Unemployment Insurance (SUI) Summary			
<b>Wage Base</b>	Tier 1: \$29,200 Tier 2: \$30,700 <i>Note: Use Forms functionality to use the Tier 2 wage base.</i>		
<b>Rates</b>	<b>Minimum employer</b>	0.89% <sup>1</sup>	<b>Maximum employer</b> 9.49% <sup>1</sup>
	<b>New employer</b>	0.79% <sup>1</sup>	<b>Employee</b> N/A
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>	
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	

1. Employers are also liable for Job Development Fund.  
See Rhode Island State Unemployment Tax Job Development Fund.

**Vertex Payroll Tax Calculation Guide for the United States  
Rhode Island**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Rhode Island**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Taxable	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable	Severance Pay	Taxable
Golden Parachute	Taxable		
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>1</sup>	Taxable
		Vanpool and Transit Passes	Taxable
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. This plan is referring to nonqualified stock options.



*Vertex Payroll Tax Calculation Guide for the United States  
Rhode Island*

## State Unemployment Tax Job Development Fund

To calculate this tax, pass the enumerated type eVprtTaxIDSUI1ER in the parameter pTaxID.

Rhode Island State Unemployment Tax Job Development Fund				
<b>Wage Base</b>	Tier 1: \$29,200 Tier 2: \$30,700 <i>Note: Use Forms functionality to use the Tier 2 wage base.</i>			
<b>Rates</b>	<b>Employer</b>	0.21%	<b>Employee</b>	N/A
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>	
	All Pay Types		<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	
<b>Pre-tax Deductions</b>	These deductions follow Rhode Island State Unemployment Insurance (SUI). See the state's SUI summary for details.			
<b>Alternate Compensation</b>	These types of compensation follow Rhode Island SUI. See the state's SUI summary for details.			

## Temporary Disability Insurance Summary

In order to calculate this tax, pass the enumerated type eVprtTaxIDS DIEE in the parameter pTaxID.

Rhode Island Temporary Disability Insurance Summary		
<b>Wage Base</b>	87,000.00	
<b>Rates</b>	<b>Employer</b> N/A	<b>Employee</b> 1.20%
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

**Vertex Payroll Tax Calculation Guide for the United States  
Rhode Island**

## Temporary Disability Insurance Summary

In order to calculate this tax, pass the enumerated type eVprtTaxIDSDIEE in the parameter pTaxID.

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Rhode Island**

## Temporary Disability Insurance Summary

In order to calculate this tax, pass the enumerated type eVprtTaxIDSIEE in the parameter pTaxID.

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Taxable	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>1</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Taxable
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. This plan is referring to nonqualified stock options.

## **Local Withholding Tax Summary**

<b>Local Withholding Tax Summary</b>	
<b>Basis of Tax</b>	No provision for local income tax

# **South Carolina Table of Contents**

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular Wages Only Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	7
State Withholding Tax Regular Wages Only Previous Aggregation Method Calculation Example	8
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	9
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	10
State Withholding Tax Rate Table	11
State Unemployment Insurance (SUI) Summary	12
State Unemployment Tax Administrative Contingency Assessment Summary	15
State Disability Insurance (SDI) Summary	16
Local Withholding Tax Summary	17

## State Withholding Tax Summary

South Carolina State Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year.	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	<ul style="list-style-type: none"> <li>• Flat Rate Combined (default)</li> <li>• Concurrent Aggregation</li> </ul>
	Supplemental Only	<ul style="list-style-type: none"> <li>• Flat Rate (default)</li> <li>• Previous Aggregation</li> </ul>
<b>Reciprocity</b>	<ul style="list-style-type: none"> <li>• No reciprocity agreements are currently in effect. However, South Carolina does not require withholding from South Carolina residents working in other states that collect withholding tax.</li> <li>• South Carolina withholding is required from South Carolina residents working in other states that do not collect withholding tax.</li> <li>• When Non-residency Certificate (pNRCertif) is set to false and South Carolina residents work in a state that requires state tax to be withheld, then the South Carolina withholding will be reduced by work state withholding.</li> <li>• South Carolina withholding is required from non-residents working in South Carolina.</li> </ul>	
<b>Jurisdiction Interaction Treatment</b>	Eliminate the resident tax if the work tax imposes a withholding tax on nonresidents. Accumulate wages only if tax is withheld. <i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 7.</i>	
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>• Single</li> <li>• Married</li> </ul> <i>Note: Filing status does not affect tax calculation.</i>	
<b>Standard Deduction</b>	Claiming 0 exemptions:      0.00 Claiming 1 or more exemptions: 10% of gross annual wages for all filers Maximum:                      6,925.00	
<b>Personal Exemption</b>	Per exemption:      4,610.00	

**Vertex Payroll Tax Calculation Guide for the United States  
South Carolina**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		



**Vertex Payroll Tax Calculation Guide for the United States  
South Carolina**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married with four dependents

South Carolina State Withholding Tax Regular Wages Only Annualized Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the personal allowance. 4,610.00 per allowance	Wages minus the personal allowance	$\begin{array}{r} 52,000.00 \\ - 18,440.00 \\ \hline 33,560.00 \end{array}$
<b>3</b>	Subtract the standard deduction. 10% of gross annual wages for all filers 6,925.00 Maximum deduction	Annual taxable wages	$\begin{array}{r} 33,560.00 \\ - 5,200.00 \\ \hline 28,360.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  Line 6	Annual state tax	$\begin{array}{r} 28,360.00 \\ \times \quad 0.064 \\ \hline 1,815.04 \\ - 693.02 \\ \hline 1,122.02 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	State withholding tax per pay period	$\begin{array}{r} 1,122.02 \\ / \quad 52 \\ \hline 21.58 \end{array}$

## State Withholding Tax Regular Wages Only Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four dependents.

<b>South Carolina State Withholding Tax Regular Wages Only Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the personal allowance. 4,610.00 per allowance	Wages minus the personal allowance	$\begin{array}{r} 312,000.00 \\ - \quad 18,440.00 \\ \hline 293,560.00 \end{array}$
<b>4</b>	Subtract the standard deduction. 10% of gross annual wages for all filers 6,925.00 Maximum deduction	Annual taxable wages	$\begin{array}{r} 293,560.00 \\ - \quad 6,925.00 \\ \hline 286,635.00 \end{array}$
<b>5</b>	Compute the annual state tax using the tax rate table.  Line 6	Annual state tax	$\begin{array}{r} 286,635.00 \\ \times \quad 0.064 \\ \hline 18,344.64 \\ - \quad 693.02 \\ \hline 17,651.62 \end{array}$
<b>6</b>	Divide the annual state tax by the annual number of pay periods.	State withholding tax per pay period	$\begin{array}{r} 17,651.62 \\ / \quad 52 \\ \hline 339.45 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on filing status of Married with four dependents.

South Carolina State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the personal allowance. 4,610.00 per allowance	Wages minus the personal allowance	$\begin{array}{r} 52,000.00 \\ - \quad 18,440.00 \\ \hline 33,560.00 \end{array}$
<b>3</b>	Subtract the standard deduction. 10% of gross annual wages for all filers 6,925.00 Maximum deduction	Annual taxable wages	$\begin{array}{r} 33,560.00 \\ - \quad 5,200.00 \\ \hline 28,360.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  Line 6	Annual state tax	$\begin{array}{r} 28,360.00 \\ \times \quad 0.064 \\ \hline 1,815.04 \\ - \quad 693.02 \\ \hline 1,122.02 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 1,122.02 \\ / \quad 52 \\ \hline 21.58 \end{array}$
<b>Supplemental Wages</b>			
<b>6</b>	Multiply supplemental wages by the state supplemental tax rate of 6.4%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.064 \\ \hline 320.00 \end{array}$
<b>7</b>	Add the tax on regular wages and the tax on supplemental wages.	Total state tax for the pay period	$\begin{array}{r} 320.00 \\ + \quad 21.58 \\ \hline 341.58 \end{array}$

## State Withholding Tax Regular Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four dependents.

<b>South Carolina State Withholding Tax Regular Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the personal allowance. 4,610.00 per allowance	Wages minus the personal allowance	$\begin{array}{r} 312,000.00 \\ - \quad 18,440.00 \\ \hline 293,560.00 \end{array}$
<b>4</b>	Subtract the standard deduction. 10% of gross annual wages for all filers 6,925.00 Maximum deduction	Annual taxable wages	$\begin{array}{r} 293,560.00 \\ - \quad 6,925.00 \\ \hline 286,635.00 \end{array}$
<b>5</b>	Compute the annual state tax using the tax rate table.  Line 6	Annual state tax	$\begin{array}{r} 286,635.00 \\ \times \quad 0.0640 \\ \hline 18,344.64 \\ - \quad 693.02 \\ \hline 17,651.62 \end{array}$
<b>6</b>	Divide the annual state tax by the annual number of pay periods.	State withholding tax per pay period	$\begin{array}{r} 17,651.62 \\ / \quad 52 \\ \hline 339.45 \end{array}$
<b>7</b>	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 339.44 \\ - \quad 21.58 \\ \hline 317.87 \end{array}$

**State Withholding Tax Supplemental Wages Only  
Flat Rate Method Calculation Example**

<b>South Carolina State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 6.4%.	State tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.064 \\ \hline 320.00 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
South Carolina*

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married with four dependents.

<b>South Carolina Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>			
Step	Action	Result	Example
1	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
2	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
3	Subtract the personal allowance. 4,610.00 per allowance	Wages minus the personal allowance	$\begin{array}{r} 49,400.00 \\ - \quad 18,440.00 \\ \hline 30,960.00 \end{array}$
4	Subtract the standard deduction. 10% of gross annual wages for all filers 6,925.00 Maximum deduction	Annual taxable wages	$\begin{array}{r} 30,960.00 \\ - \quad 4,940.00 \\ \hline 26,020.00 \end{array}$
5	Compute the annual state tax using the tax rate table  Line 6	Annual state tax	$\begin{array}{r} 26,020.00 \\ \times \quad 0.064 \\ \hline 1,665.28 \\ - \quad 693.02 \\ \hline 972.26 \end{array}$
6	Divide the annual state tax by the annual number of pay periods.	Total amount of state withholding tax for the multiple pays within the pay period	$\begin{array}{r} 972.26 \\ / \quad 52 \\ \hline 18.70 \end{array}$
7	Subtract the period-to-date tax amount.	State withholding tax for the additional pay within the pay period	$\begin{array}{r} 18.70 \\ - \quad 0.00 \\ \hline 18.70 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
South Carolina*

**State Withholding Tax Rate Table**

All filers				
Line	If taxable wages are		Tax is	
			%	- Amount
1	Not over	3,460.00	0.0%	
2		17,330.00	3.00%	103.80
3	Over	17,330.00	6.40%	693.02



## State Unemployment Insurance (SUI) Summary

South Carolina State Unemployment Insurance (SUI) Summary				
<b>Wage Base</b>	14,000.00			
<b>Rates</b>	<b>Minimum employers</b>	0% <sup>1</sup>	<b>Maximum employers</b>	5.4% <sup>1</sup>
	<b>New employer</b>	.350% <sup>1</sup>	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>	
	All Pay Types		<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	

1. Employers are also liable for Administrative Contingency Assessment Tax. See South Carolina State Unemployment taxes.

**Vertex Payroll Tax Calculation Guide for the United States  
South Carolina**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
South Carolina**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>2</sup>	Taxable
		Vanpool and Transit Passes	Taxable
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

Note: Employers are also liable for Surcharge Tax. See South Carolina Miscellaneous Tax.

1. Exempt up to a limit of \$5,250
2. This plan is referring to nonqualified stock options.

## State Unemployment Tax Administrative Contingency Assessment Summary

South Carolina State Unemployment Tax Administrative Contingency Assessment Summary			
<b>Wage Base</b>	14,000.00		
<b>Rates</b>	<b>Employer</b>	0.06% <sup>1</sup>	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>
	All Pay Types		<ul style="list-style-type: none"> <li>Self Adjust</li> <li>No Self Adjust (default)</li> <li>Self Adjust at Maximum</li> </ul>
<b>Pre-tax Deductions</b>	These deductions follow South Carolina State Unemployment Insurance (SUI). See the state's SUI summary for details.		
<b>Alternate Compensation</b>	These types of compensation follow South Carolina SUI. See the state's SUI summary for details.		

1. To calculate this tax, pass the enumerated type eVprtTaxIDSUI1ER in the parameter pTaxID.

## **State Disability Insurance (SDI) Summary**

<b>South Carolina State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>South Carolina Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

## **South Dakota Table of Contents**

State Withholding Tax Summary	2
State Unemployment Insurance (SUI) Summary	3
State Unemployment Tax Investment Fee Summary	6
State Unemployment Tax Administrative Fee Summary	7
State Disability Insurance (SDI) Summary	8
Local Withholding Tax Summary	9

## **State Withholding Tax Summary**

<b>South Dakota State Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for state income tax.



## State Unemployment Insurance (SUI) Summary

South Dakota State Unemployment Insurance (SUI) Summary		
<b>Wage Base</b>	15,000.00	
<b>Rates</b>	<b>Minimum employer</b> 0% <sup>1</sup>	<b>Maximum employer</b> 8.8% <sup>1</sup>
	<b>New employer</b> Varies based on industry <sup>1</sup>	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

1. Employers are also liable for Investment Fee Tax and Administrative Fee. See South Dakota State Unemployment Tax Investment Fee and Administrative Fee Summaries.

**Vertex Payroll Tax Calculation Guide for the United States  
South Dakota**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Catch Up Increased Limit	Taxable	Vanpool and Transit Passes	Taxable

**Vertex Payroll Tax Calculation Guide for the United States  
South Dakota**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Exempt
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>4</sup>
Sick pay <sup>5</sup>			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250

2. Exempt up to a monthly limit of \$315

3. This plan is referring to nonqualified stock options.

4. Exempt up to a monthly limit of \$315

5. All Sick Pay plans are taxable for the State Unemployment Tax Surcharge.

## State Unemployment Tax Investment Fee Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI1ER in the parameter pTaxID.

South Dakota State Unemployment Tax Investment Fee Summary		
<b>Wage Base</b>	15,000.00	
<b>Rates</b>	<b>Employer</b> 0% - 0.55% <sup>1</sup>	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-tax Deductions</b>	These deductions follow South Dakota State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow South Dakota SUI. See the state's SUI summary for details.	

1. Employer rate varies depending upon Experience rating.

*Vertex Payroll Tax Calculation Guide for the United States  
South Dakota*

## State Unemployment Tax Administrative Fee Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI2ER in the parameter pTaxID.

South Dakota State Unemployment Tax Administrative Fee Summary		
<b>Wage Base</b>	15,000.00	
<b>Rates</b>	<b>Employer</b> 0.02%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-tax Deductions</b>	These deductions follow South Dakota State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow South Dakota SUI. See the state's SUI summary for details.	

## State Disability Insurance (SDI) Summary

South Dakota State Disability Insurance (SDI) Summary			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>South Dakota Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

# **Tennessee Table of Contents**

State Withholding Tax Summary	2
State Unemployment Insurance (SUI) Summary	3
State Disability Insurance (SDI) Summary	6
Local Withholding Tax Summary	7



## **State Withholding Tax Summary**

<b>Tennessee State Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for state income tax.

## State Unemployment Insurance (SUI) Summary

Tennessee State Unemployment Insurance (SUI) Summary			
<b>Wage Base</b>	7,000.00		
<b>Rates</b>	<b>Minimum employer</b>	0.01%	<b>Maximum employer</b> 10.00%
	<b>New employer</b>	2.70%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>	
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	

**Vertex Payroll Tax Calculation Guide for the United States  
Tennessee**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Tennessee**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>4</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250
2. Exempt up to a monthly limit of \$315
3. This plan is referring to nonqualified stock options.
4. Exempt up to a monthly limit of \$315

## **State Disability Insurance (SDI) Summary**

<b>Tennessee State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>Tennessee Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

# **Texas**

## **Table of Contents**

State Withholding Tax Summary	2
State Unemployment Insurance (SUI) Summary	3
State Unemployment Tax Employment and Training Investment Assessment Summary	6
State Disability Insurance (SDI) Summary	7
Local Withholding Tax Summary	8

## **State Withholding Tax Summary**

<b>Texas State Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for state income tax.



## State Unemployment Insurance (SUI) Summary

Texas State Unemployment Insurance (SUI) Summary		
<b>Wage Base</b>	9,000.00	
<b>Rates</b>	<b>Minimum employer</b>	0.25% <sup>1,2,3</sup>
	<b>Maximum employer</b>	6.25% <sup>1,2,3</sup>
	<b>New employer</b>	Varies based on industry <sup>1,2,3</sup>
	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

1. The rates above include all components of your UI tax rate.

2. Includes Replenishment Tax of 0.15%.

3. Employers are also liable for Employment and Training Investment Assessment. See Texas State Unemployment Employment and Training Investment Assessment.

**Vertex Payroll Tax Calculation Guide for the United States  
Texas**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Texas**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Exempt
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>4</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Exempt
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Exempt

1. Exempt up to a limit of \$5,250
2. Exempt up to a monthly limit of \$315
3. This plan is referring to nonqualified stock options.
4. Exempt up to a monthly limit of \$315

## State Unemployment Tax Employment and Training Investment Assessment Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI2ER in the parameter pTaxID.

Texas State Unemployment Tax Employment and Training Investment Assessment Summary		
<b>Wage Base</b>	9,000.00	
<b>Rates</b>	<b>Employer</b> 0.10%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-tax Deductions</b>	These deductions follow Texas State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Texas SUI. See the state's SUI summary for details.	

## **State Disability Insurance (SDI) Summary**

<b>Texas State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>Texas Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

# Utah

## Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	7
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	9
State Unemployment Insurance (SUI) Summary	11
State Disability Insurance (SDI) Summary	14
Local Withholding Tax Summary	15

## State Withholding Tax Summary

Utah State Withholding Tax Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year.	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	Concurrent Aggregation (default)
	Supplemental Only	Previous Aggregation (default)
<b>Reciprocity</b>	No reciprocity agreements are currently in effect. However, Utah allows a credit for taxes paid elsewhere. For Utah residents working in other states, withhold for Utah the amount by which Utah tax exceeds the tax of the state of employment. Utah withholding is required from non-residents working in Utah.	
<b>Jurisdiction Interaction Treatment</b>	Credit the resident state by the amount of work tax withheld. Always accumulate wages. <i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 2.</i>	
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>• Single</li> <li>• Married</li> <li>• Single or Married Filing Separately</li> <li>• Head of Household</li> <li>• Married Filing Jointly</li> </ul>	
<b>Standard Deductions</b>	Single	440.00
	Married	880.00
	Single or Married Filing Separately	440.00
	Head of Household	440.00
	Married Filing Jointly	880.00
<b>Withholding Amounts</b>	Single	8,826.00 <sup>1</sup>
	Married	17,652.00 <sup>1</sup>
	Single or Married Filing Separately	8,826.00 <sup>1</sup>
	Head of Household	8,826.00 <sup>1</sup>
	Married Filing Jointly	17,652.00 <sup>1</sup>

1. There is no credit reduction calculated for filers earning less than the above amounts.



**Vertex Payroll Tax Calculation Guide for the United States  
Utah**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Utah**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable	Severance Pay	Taxable
Golden Parachute	Taxable		
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly.

<b>Utah State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Compute the initial annual state tax using the state tax rate.	Initial annual state tax	$\begin{array}{r} 52,000.00 \\ \times \quad 0.0455 \\ \hline 2,366.00 \end{array}$
<b>3</b>	Calculate the withholding allowance credit reduction amount by reducing the annual taxable wages by the allowance for filing status and then multiplying by the state rate.  Allowance: Married Filing Jointly 17,652.00	Withholding allowance credit reduction	$\begin{array}{r} 52,000.00 \\ - \quad 17,652.00 \\ \hline 34,348.00 \\ \times \quad 0.0130 \\ \hline 446.52 \end{array}$
<b>4</b>	Calculate annual withholding tax credit by reducing the standard deduction by the withholding allowance credit reduction (not less than zero).  Standard Deduction: Married Filing Jointly 880.00	Annual withholding tax credit	$\begin{array}{r} 880.00 \\ - \quad 446.52 \\ \hline 433.48 \end{array}$
<b>5</b>	Subtract the withholding allowance credit.	Annual state tax	$\begin{array}{r} 2,366.00 \\ - \quad 433.48 \\ \hline 1,932.52 \end{array}$
<b>6</b>	Divide the annual state tax by the annual number of pay periods.	State withholding tax per pay period	$\begin{array}{r} 1,932.52 \\ / \quad 52 \\ \hline 37.16 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly.

Utah State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Compute the initial annual state tax using the state tax rate.	Initial annual taxable wages	$\begin{array}{r} 312,000.00 \\ \times \quad 0.0455 \\ \hline 14,196.00 \end{array}$
<b>4</b>	Calculate the withholding allowance credit reduction amount by reducing the annual taxable wages by the allowance for filing status and then multiplying by the state rate.  Allowance: Married Filing Jointly 17,652.00	Withholding allowance credit reduction	$\begin{array}{r} 312,000.00 \\ - \quad 17,652.00 \\ \hline 294,348.00 \\ \times \quad 0.0130 \\ \hline 3,826.52 \end{array}$
<b>5</b>	Calculate annual withholding tax credit by reducing the standard deduction by the withholding allowance credit reduction (not less than zero).  Standard Deduction: Married Filing Jointly 880.00	Annual withholding tax credit	$\begin{array}{r} 880.00 \\ \quad 3,826.52 \\ - \quad 0.00 \\ \hline \end{array}$
<b>6</b>	Subtract the withholding allowance credit.	Annual state tax	$\begin{array}{r} 14,196.00 \\ - \quad 0.00 \\ \hline 14,196.00 \end{array}$
<b>7</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 14,196.00 \\ / \quad 52 \\ \hline 273.00 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
Utah*

## State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly.

<b>Utah Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
Step	Action	Result	Example
1	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + 5,000.00 \\ \hline 6,000.00 \end{array}$
2	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times 52 \\ \hline 312,000.00 \end{array}$
3	Compute the initial annual state tax using the tax rate table.	Initial annual state tax	$\begin{array}{r} 312,000.00 \\ \times 0.0455 \\ \hline 14,196.00 \end{array}$
4	Calculate the withholding allowance credit reduction amount by reducing the annual taxable wages by the allowance for filing status and then multiplying by the state rate.  Allowance: Married Filing Jointly 17,652.00	Withholding allowance credit reduction	$\begin{array}{r} 312,000.00 \\ - 17,652.00 \\ \hline 294,348.00 \\ \times 0.0130 \\ \hline 3,826.52 \end{array}$
5	Calculate annual withholding tax credit by reducing the standard deduction by the withholding allowance credit reduction (not less than zero).  Standard Deduction: Married Filing Jointly 880.00	Annual withholding tax credit	$\begin{array}{r} 880.00 \\ - 3,826.52 \\ \hline 0.00 \end{array}$
6	Subtract the withholding allowance credit using the tax rate table.	Annual state tax	$\begin{array}{r} 14,196.00 \\ - 0.00 \\ \hline 14,196.00 \end{array}$

**Vertex Payroll Tax Calculation Guide for the United States  
Utah**

<b>Utah Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>7</b>	Divide the annual state tax by the annual number of pay periods.	Preliminary state tax for the pay period	$\begin{array}{r} 14,196.00 \\ / \quad 52 \\ \hline 273.00 \end{array}$
<b>8</b>	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 273.00 \\ - \quad 37.16 \\ \hline 235.84 \end{array}$

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married Filing Jointly. For this example, regular wages are \$500 and period-to-date wages are \$450.

Utah Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages			
Step	Action	Result	Example
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
<b>3</b>	Compute the initial annual state tax using the state tax rate.	Initial annual state tax	$\begin{array}{r} 49,400.00 \\ \times \quad 0.0455 \\ \hline 2,247.70 \end{array}$
<b>4</b>	Calculate the withholding allowance credit reduction amount by reducing the annual taxable wages by the allowance for filing status and then multiplying by the state rate.  Allowance: Married Filing Jointly 17,652.00	Withholding allowance credit reduction	$\begin{array}{r} 49,400.00 \\ - \quad 17,652.00 \\ \hline 31,748.00 \\ \times \quad 0.0130 \\ \hline 412.72 \end{array}$
<b>5</b>	Calculate annual withholding tax credit by reducing the standard deduction by the withholding allowance credit reduction (not less than zero).  Standard Deduction: Married Filing Jointly 880.00	Annual withholding tax credit	$\begin{array}{r} 880.00 \\ - \quad 412.72 \\ \hline 467.28 \end{array}$
<b>6</b>	Subtract the withholding allowance credit.	Annual state tax	$\begin{array}{r} 2,247.70 \\ - \quad 467.28 \\ \hline 1,780.42 \end{array}$

**Vertex Payroll Tax Calculation Guide for the United States  
Utah**

<b>Utah Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>7</b>	Divide the annual state tax by the annual number of pay periods.	Total amount of state withholding tax for the multiple pays within the pay period	$\begin{array}{r} 1,780.42 \\ / \quad 52 \\ \hline 34.24 \end{array}$
<b>8</b>	Subtract the period-to-date tax amount.	State tax for the additional pay within the pay period	$\begin{array}{r} 34.24 \\ - \quad 4.99 \\ \hline 29.25 \end{array}$



## State Unemployment Insurance (SUI) Summary

Utah State Unemployment Insurance (SUI) Summary		
<b>Wage Base</b>	47,000.00	
<b>Rates</b>	<b>Minimum employer</b>	0.30%
	<b>Maximum employer</b>	7.30%
	<b>New employer</b>	Varies based on industry
	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

**Vertex Payroll Tax Calculation Guide for the United States  
Utah**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Utah**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>4</sup>
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250

2. Exempt up to a monthly limit of \$315

3. This plan is referring to nonqualified stock options.

4. Exempt up to a monthly limit of \$315

## **State Disability Insurance (SDI) Summary**

<b>Utah State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>Utah Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

# Vermont Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Percent of Federal Combined Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	7
State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	8
State Withholding Tax Supplemental Wages Only Percent of Federal Method Calculation Example	9
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	10
State Withholding Tax Rate Tables	11
Child Care Contribution (CCC) Summary	12
State Unemployment Insurance (SUI) Summary	13
State Disability Insurance (SDI) Summary	16
Local Withholding Tax Summary	17

*Vertex Payroll Tax Calculation Guide for the United States  
Vermont*

## State Withholding Tax Summary

Vermont State Withholding Tax Summary		
<b>Basis of tax</b>	Net income earned in the calendar year	
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>
	Regular Only	Annualized (default)
	Regular and Supplemental	<ul style="list-style-type: none"> <li>• Concurrent Aggregation</li> <li>• Percent of Federal Combined (default)</li> </ul>
	Supplemental Only	<ul style="list-style-type: none"> <li>• Previous Aggregation</li> <li>• Percent of Federal (default)</li> </ul>
<b>Reciprocity</b>	No reciprocity agreements are currently in effect. However, Vermont allows a credit for taxes paid elsewhere. For Vermont residents working in other states, withhold for Vermont the amount by which Vermont tax exceeds the tax of the state of employment. Vermont withholding is required from non-residents working in Vermont.	
<b>Jurisdiction Interaction Treatment</b>	Credit the resident state by the amount of work tax withheld. Always accumulate wages. <i>Programming tip: You can program the system to calculate using these rules by setting pJurlntTreatment to a value of 2.</i>	
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>• Single</li> <li>• Married/Civil Union Filing Jointly</li> <li>• Married/Civil Union Filing Separately</li> </ul>	
<b>Allowance Amounts</b>	per allowance     5,100.00	

**Vertex Payroll Tax Calculation Guide for the United States  
Vermont**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		



**Vertex Payroll Tax Calculation Guide for the United States  
Vermont**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Exempt	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>5</sup>
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

*Vertex Payroll Tax Calculation Guide for the United States  
Vermont*

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married/Civil Union Filing Jointly with four dependents.

<b>Vermont State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the withholding allowance.  5,100.00 per allowance	Annual federal taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 20,400.00 \\ \hline 31,600.00 \end{array}$
<b>3</b>	Compute the annual state tax using the appropriate tax rate table.  Married: Line 2	Annual state tax	$\begin{array}{r} 31,600.00 \\ - \quad 11,138.00 \\ \hline 20,462.00 \\ \times \quad 0.0335 \\ \hline 685.48 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State withholding tax per pay period	$\begin{array}{r} 685.48 \\ / \quad 52 \\ \hline 13.18 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Percent of Federal Combined Method Calculation Example

This calculation example is based on filing status of Married/Civil Union Filing Jointly with four dependents.

Vermont State Withholding Tax Regular and Supplemental Wages Percent of Federal Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the withholding allowance.  5,100.00 per exemption	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 20,400.00 \\ \hline 31,600.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table.  Married: Line 2	Annual state tax	$\begin{array}{r} 31,600.00 \\ - \quad 11,138.00 \\ \hline 20,462.00 \\ \times \quad 0.0335 \\ \hline 685.48 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State tax on regular wages for the pay period	$\begin{array}{r} 685.48 \\ / \quad 52 \\ \hline 13.18 \end{array}$
<b>Supplemental Wages</b>			
<b>5</b>	Multiply supplemental wages by the Federal supplemental tax rate of 22%.	Federal tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.22 \\ \hline 1,100.00 \end{array}$
<b>6</b>	Multiply Federal supplemental tax amount by the State supplemental tax rate of 30%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 1,100.00 \\ \times \quad 0.30 \\ \hline 330.00 \end{array}$
<b>7</b>	Add the tax on regular wages and the tax on supplemental wages.	Total state tax for the pay period	$\begin{array}{r} 13.18 \\ + \quad 330.00 \\ \hline 343.18 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married/Civil Union Filing Jointly with four dependents.

<b>Vermont State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the withholding allowances.  5,100.00 per allowance	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 20,400.00 \\ \hline 291,600.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  Married: Line 5	Annual state tax	$\begin{array}{r} 291,600.00 \\ - \quad 204,488.00 \\ \hline 87,112.00 \\ \times \quad 0.0760 \\ \hline 6,620.51 \\ + \quad 10,162.73 \\ \hline 16,783.24 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 16,783.24 \\ / \quad 52 \\ \hline 322.75 \end{array}$

## State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Married/Civil Union Filing Jointly with four dependents.

Vermont Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the withholding allowance.  5,100.00 per exemption	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - 20,400.00 \\ \hline 291,600.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  Married: Line 5	Annual state tax	$\begin{array}{r} 291,600.00 \\ - 204,488.00 \\ \hline 87,112.00 \\ \times 0.0760 \\ \hline 6,620.51 \\ + 10,162.73 \\ \hline 16,783.24 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	Preliminary state tax for the pay period	$\begin{array}{r} 16,783.24 \\ / 52 \\ \hline 322.75 \end{array}$
<b>6</b>	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 322.75 \\ - 13.18 \\ \hline 309.57 \end{array}$

## State Withholding Tax Supplemental Wages Only Percent of Federal Method Calculation Example

<b>Vermont State Withholding Tax Supplemental Wages Only Percent of Federal Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the Federal supplemental tax rate of 22%.	Federal tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.22 \\ \hline 1,100.00 \end{array}$
<b>2</b>	Multiply Federal supplemental tax amount by the state supplemental tax rate of 30%.	State tax for the pay period	$\begin{array}{r} 1,100.00 \\ \times \quad 0.30 \\ \hline 330.00 \end{array}$

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married/Civil Union Filing Jointly with four dependents. For this example, regular wages are \$500 and period-to-date wages are \$450.

Vermont Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages			
Step	Action	Result	Example
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	<div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="margin-right: 10px;">450.00</div> <div style="margin-right: 10px;">+</div> <div style="margin-right: 10px;">500.00</div> <div style="border-top: 1px solid black; width: 20px; margin-right: 5px;"></div> <div>950.00</div> </div>
<b>2</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	<div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="margin-right: 10px;">950.00</div> <div style="margin-right: 10px;">x</div> <div style="margin-right: 10px;">52</div> <div style="border-top: 1px solid black; width: 20px; margin-right: 5px;"></div> <div>49,400.00</div> </div>
<b>3</b>	Subtract the withholding allowance.  5,100.00 per allowance	Annual federal taxable wages	<div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="margin-right: 10px;">49,400.00</div> <div style="margin-right: 10px;">-</div> <div style="margin-right: 10px;">20,400.00</div> <div style="border-top: 1px solid black; width: 20px; margin-right: 5px;"></div> <div>29,000.00</div> </div>
<b>4</b>	Compute the annual state tax using the tax rate table.  Married: Line 2	Annual state tax	<div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="margin-right: 10px;">29,000.00</div> <div style="margin-right: 10px;">-</div> <div style="margin-right: 10px;">11,138.00</div> <div style="border-top: 1px solid black; width: 20px; margin-right: 5px;"></div> <div>17,862.00</div> </div> <div style="display: flex; justify-content: flex-end; align-items: center; margin-top: 5px;"> <div style="margin-right: 10px;">x</div> <div style="margin-right: 10px;">0.0335</div> <div style="border-top: 1px solid black; width: 20px; margin-right: 5px;"></div> <div>598.38</div> </div>
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	Total amount of state withholding tax for the multiple pays within the pay period	<div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="margin-right: 10px;">598.38</div> <div style="margin-right: 10px;">/</div> <div style="margin-right: 10px;">52</div> <div style="border-top: 1px solid black; width: 20px; margin-right: 5px;"></div> <div>11.51</div> </div>
<b>6</b>	Subtract the period-to-date tax amount.	State withholding tax for the additional pay within the pay period	<div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="margin-right: 10px;">11.51</div> <div style="margin-right: 10px;">-</div> <div style="margin-right: 10px;">0.00</div> <div style="border-top: 1px solid black; width: 20px; margin-right: 5px;"></div> <div>11.51</div> </div>

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Vermont*

## State Withholding Tax Rate Tables

Single					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	3,700.00		0.00%	
2		51,600.00		3.35%	3,700.00
3		119,700.00	1,604.65	6.60%	51,600.00
4		245,700.00	6,099.25	7.60%	119,700.00
5	Over	245,700.00	15,675.25	8.75%	245,700.00

Married					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	11,138.00		0.00%	
2		91,088.00		3.35%	11,138.00
3		204,488.00	2,678.33	6.60%	91,088.00
4		305,788.00	10,162.73	7.60%	204,488.00
5	Over	305,788.00	17,861.53	8.75%	305,788.00



*Vertex Payroll Tax Calculation Guide for the United States  
Vermont*

## Child Care Contribution (CCC) Summary

To calculate this tax, pass the following enumerated types in the parameter pTaxID:

- Employer: eVprtTaxIDSMISC1ER
- Employee: eVprtTaxIDSMISC1EE

Vermont Child Care Contribution (CCC) Summary		
<b>Basis of tax</b>	CCC gross income earned in the calendar year	
<b>Rates</b>	<b>Employee</b>	<b>Employer</b>
	0.00%	0.44% <sup>1</sup>
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"><li>Flat Rate (default)</li><li>Self Adjust</li></ul>
<b>Pre-tax Deductions</b>	These deductions follow Vermont state withholding tax. See the state withholding tax summary page for details.	
<b>Alternate Compensations</b>	These types of compensations follow Vermont state withholding tax. See the state withholding tax summary page for details.	
<b>Reciprocity</b>	CCC is subject at the work location and is required for all Vermont residents and non-residents working in Vermont.	

<sup>1</sup> Vermont allows employers to optionally withhold up to a maximum of 0.11% from employees. If employee withholding is elected, override rate functionality must be passed in on both the employer and employee handles so that the combined total does not exceed 0.44%.

## State Unemployment Insurance (SUI) Summary

Vermont State Unemployment Insurance (SUI) Summary		
<b>Wage Base</b>	14,300.00	
<b>Rates</b>	<b>Minimum employer</b>	0.4%
	<b>Maximum employer</b>	5.4%
	<b>New employer</b>	Varies based on industry
	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

**Vertex Payroll Tax Calculation Guide for the United States  
Vermont**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Vermont**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Taxable		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>2</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Taxable
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250
2. This plan is referring to nonqualified stock options.

## **State Disability Insurance (SDI) Summary**

<b>Vermont State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>Vermont Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

## **Virgin Islands Table of Contents**

Withholding Tax Summary	2
Unemployment Insurance Summary	3
Disability Insurance Summary	6
Local Withholding Tax Summary	7

## **Withholding Tax Summary**

<b>Virgin Islands Withholding Tax Summary</b>	
<b>Basis of tax</b>	<p>The Virgin Islands' territorial income tax is identical to the U.S. federal income tax. Refer to the U.S. Federal Withholding Tax Summary page.</p> <p><b>Note:</b> <i>The Virgin Islands calculation cannot handle multi-work situations. Tax will only be calculated when an employee lives and works in this location or when a resident of the U.S. works in this location.</i></p>



*Vertex Payroll Tax Calculation Guide for the United States  
Virgin Islands*

## Unemployment Insurance Summary

Virgin Islands Unemployment Insurance Summary			
<b>Wage Base</b>	31,000.00		
<b>Rates</b>	<b>Minimum employer</b>	0.4%	<b>Maximum employer</b> 5.4%
	<b>New employer</b>	4.16%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>	
	All Pay Types	<ul style="list-style-type: none"> <li>Self Adjust</li> <li>No Self Adjust (default)</li> <li>Self Adjust at Maximum</li> <li>Quarterly Self Adjust</li> <li>Quarterly Self Adjust at Maximum</li> <li>Semiannual Self Adjust</li> <li>Semiannual Self Adjust at Maximum</li> </ul>	

**Notes:**

- The Virgin Islands calculation cannot handle multi-work situations.
- If the work and resident locations are not in the same territory, the calculation status is set to Invalid Employee handle. VI SUI ER is calculated.

**Vertex Payroll Tax Calculation Guide for the United States  
Virgin Islands**

## Unemployment Insurance Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Virgin Islands**

## Unemployment Insurance Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>4</sup>
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250
2. Exempt up to a monthly limit of \$315
3. This plan is referring to nonqualified stock options.
4. Exempt up to a monthly limit of \$315

## **Disability Insurance Summary**

<b>Virgin Islands Disability Insurance Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>Virgin Islands Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

# Virginia Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example	7
State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	8
State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example	9
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	10
State Withholding Tax Rate Table	11
State Unemployment Insurance (SUI) Summary	12
State Disability Insurance (SDI) Summary	15
Local Withholding Tax Summary	16

*Vertex Payroll Tax Calculation Guide for the United States  
Virginia*

## State Withholding Tax Summary

Virginia State Withholding Tax Summary											
<b>Basis of tax</b>	Gross income earned in the calendar year.										
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>									
	Regular Only	Annualized (default)									
	Regular and Supplemental	<ul style="list-style-type: none"> <li>• Concurrent Aggregation (default)</li> <li>• Flat Rate Combined</li> </ul>									
	Supplemental Only	<ul style="list-style-type: none"> <li>• Previous Aggregation (default)</li> <li>• Flat Rate</li> </ul>									
<b>Reciprocity</b>	<p>Virginia allows a credit for taxes paid elsewhere. For Virginia residents working in other states, withhold for Virginia the amount by which Virginia tax exceeds the tax of the state of employment. Virginia withholding is required from non-residents working in Virginia who reside in states other than those listed below.</p> <p style="text-align: center;">District of Columbia      Kentucky      Maryland Pennsylvania      West Virginia</p> <p>The following table summarizes the reciprocity agreements in effect:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #0056b3; color: white;">Residents of:</th> <th style="background-color: #0056b3; color: white;">Who Work in:</th> <th style="background-color: #0056b3; color: white;">Are Subject to this Tax Treatment:</th> </tr> </thead> <tbody> <tr> <td>Above states<sup>2</sup></td> <td>Virginia</td> <td>Exempt from Virginia income tax</td> </tr> <tr> <td>Virginia</td> <td>Above states</td> <td>Exempt from income taxes of above states</td> </tr> </tbody> </table>		Residents of:	Who Work in:	Are Subject to this Tax Treatment:	Above states <sup>2</sup>	Virginia	Exempt from Virginia income tax	Virginia	Above states	Exempt from income taxes of above states
Residents of:	Who Work in:	Are Subject to this Tax Treatment:									
Above states <sup>2</sup>	Virginia	Exempt from Virginia income tax									
Virginia	Above states	Exempt from income taxes of above states									
<b>Jurisdiction Interaction Treatment</b>	<p>Credit the resident state by the amount of work tax withheld. Always accumulate wages.</p> <p><i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 2.</i></p>										
<b>Valid Filing Statuses</b>	Not applicable										
<b>Deductions</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Standard deduction:</td> <td style="text-align: right;">8,500.00</td> </tr> <tr> <td>Personal and dependent exemption:</td> <td style="text-align: right;">930.00</td> </tr> <tr> <td>Age 65 and over and blind exemption:<sup>1</sup></td> <td style="text-align: right;">800.00</td> </tr> </table>		Standard deduction:	8,500.00	Personal and dependent exemption:	930.00	Age 65 and over and blind exemption: <sup>1</sup>	800.00			
Standard deduction:	8,500.00										
Personal and dependent exemption:	930.00										
Age 65 and over and blind exemption: <sup>1</sup>	800.00										

1. Pass as secondary exemption.

2. Residents of these states must furnish employer with Form VA-4, *Employee's Virginia Income Tax Withholding Exemption Certificate*.

**Vertex Payroll Tax Calculation Guide for the United States  
Virginia**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		



**Vertex Payroll Tax Calculation Guide for the United States  
Virginia**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	409A Distribution	Taxable
		Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a limit of \$5,250

3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.

5. Exempt up to a monthly limit of \$315

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married with four dependents.

Virginia State Withholding Tax Regular Wages Only Annualized Method Calculation Example			
Step	Action	Result	Example
1	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
2	Subtract the standard deduction.  8,500.00 for all filers	Wages minus the standard deduction	$\begin{array}{r} 52,000.00 \\ - \quad 8,500.00 \\ \hline 43,500.00 \end{array}$
3	Subtract the personal exemption.  930.00 per exemption	Annual taxable wages	$\begin{array}{r} 43,500.00 \\ - \quad 3,720.00 \\ \hline 39,780.00 \end{array}$
4	Compute the annual state tax using the tax rate table.  Rate table: Line 4	Annual state tax	$\begin{array}{r} 39,780.00 \\ - \quad 17,000.00 \\ \hline 22,780.00 \\ \times \quad 0.0575 \\ \hline 1,309.85 \\ + \quad 720.00 \\ \hline 2,029.85 \end{array}$
5	Divide the annual state tax by the annual number of pay periods.	State withholding tax per pay period	$\begin{array}{r} 2,029.85 \\ / \quad 52 \\ \hline 39.04 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four dependents.

<b>Virginia State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the standard deduction.  8,500.00 for all filers	Wages minus the standard deduction	$\begin{array}{r} 312,000.00 \\ - \quad 8,500.00 \\ \hline 303,500.00 \end{array}$
<b>4</b>	Subtract the personal exemption.  930.00 per exemption	Annual taxable wages	$\begin{array}{r} 303,500.00 \\ - \quad 3,720.00 \\ \hline 299,780.00 \end{array}$
<b>5</b>	Compute the annual state tax using the tax rate table.  Rate table: Line 4	Annual state tax	$\begin{array}{r} 299,780.00 \\ - \quad 17,000.00 \\ \hline 282,780.00 \\ \times \quad 0.0575 \\ \hline 16,259.85 \\ + \quad 720.00 \\ \hline 16,979.85 \end{array}$
<b>6</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 16,979.85 \\ / \quad 52 \\ \hline 326.54 \end{array}$

## State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example

This calculation example is based on filing status of Married with four dependents.

Virginia State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the standard deduction.  8,500.00 for all filers	Wages minus the standard deduction	$\begin{array}{r} 52,000.00 \\ - \quad 8,500.00 \\ \hline 43,500.00 \end{array}$
<b>3</b>	Subtract the personal exemption.  930.00 per exemption	Annual taxable wages	$\begin{array}{r} 43,500.00 \\ - \quad 3,720.00 \\ \hline 39,780.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  Rate table: Line 4	Annual state tax	$\begin{array}{r} 39,780.00 \\ - \quad 17,000.00 \\ \hline 22,780.00 \\ \times \quad 0.0575 \\ \hline 1,309.85 \\ + \quad 720.00 \\ \hline 2,029.85 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	State tax on regular wages for the pay period	$\begin{array}{r} 2,029.85 \\ / \quad 52 \\ \hline 39.04 \end{array}$
<b>Supplemental Wages</b>			
<b>6</b>	Multiply supplemental wages by the state supplemental tax rate of 5.75%.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0575 \\ \hline 287.50 \end{array}$
<b>7</b>	Add the tax on regular wages and the tax on supplemental wages.	Total state tax for the pay period	$\begin{array}{r} 39.04 \\ + \quad 287.50 \\ \hline 326.54 \end{array}$

## State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four dependents.

<b>Virginia State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the standard deduction.  8,500.00 for all filers	Wages minus the standard deduction	$\begin{array}{r} 312,000.00 \\ - \quad 8,500.00 \\ \hline 303,500.00 \end{array}$
<b>4</b>	Subtract the personal exemption.  930.00 per exemption	Annual taxable wages	$\begin{array}{r} 303,500.00 \\ - \quad 3,720.00 \\ \hline 299,780.00 \end{array}$
<b>5</b>	Compute the annual state tax using the tax rate table.  Rate table: Line 4	Annual state tax	$\begin{array}{r} 299,780.00 \\ - \quad 17,000.00 \\ \hline 282,780.00 \\ \times \quad 0.0575 \\ \hline 16,259.85 \\ + \quad 720.00 \\ \hline 16,979.85 \end{array}$
<b>6</b>	Divide the annual state tax by the annual number of pay periods.	Preliminary state tax for the pay period	$\begin{array}{r} 16,979.85 \\ / \quad 52 \\ \hline 326.54 \end{array}$
<b>7</b>	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 326.54 \\ - \quad 39.04 \\ \hline 287.50 \end{array}$

## State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example

<b>Virginia State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply supplemental wages by the state supplemental tax rate of 5.75%.	State tax for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0575 \\ \hline 287.50 \end{array}$

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married with four dependents.

<b>Virginia State Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>			
Step	Action	Result	Example
1	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
2	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
3	Subtract the standard deduction.  8,500.00 for all filers	Wages minus the standard deduction	$\begin{array}{r} 49,400.00 \\ - \quad 8,500.00 \\ \hline 40,900.00 \end{array}$
4	Subtract the personal exemption.  930.00 per exemption	Annual taxable wages	$\begin{array}{r} 40,900.00 \\ - \quad 3,720.00 \\ \hline 37,180.00 \end{array}$
5	Compute the annual state tax using the tax rate table.  Rate table: Line 4	Annual state tax	$\begin{array}{r} 37,180.00 \\ - \quad 17,000.00 \\ \hline 20,180.00 \\ \times \quad 0.0575 \\ \hline 1,160.35 \\ + \quad 720.00 \\ \hline 1,880.35 \end{array}$
6	Divide the annual state tax by the annual number of pay periods.	Total amount of state tax for the multiple pays within the pay period	$\begin{array}{r} 1,880.35 \\ / \quad 52 \\ \hline 36.16 \end{array}$
7	Subtract the period-to-date tax amount.	State tax for the additional pay within the pay period	$\begin{array}{r} 36.16 \\ - \quad 8.25 \\ \hline 27.91 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
Virginia*

**State Withholding Tax Rate Table**

All filers					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	3,000.00		2.00%	
2		5,000.00	60.00	3.00%	3,000.00
3		17,000.00	120.00	5.00%	5,000.00
4	Over	17,000.00	720.00	5.75%	17,000.00



## State Unemployment Insurance (SUI) Summary

Virginia State Unemployment Insurance (SUI) Summary				
<b>Wage Base</b>	8,000.00			
<b>Rates</b>	<b>Minimum employers</b>	0.10%	<b>Maximum employers</b>	6.20%
	<b>New employer</b>	2.50%	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>		<b>Calculation Methods</b>	
	All Pay Types		<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>	

**Vertex Payroll Tax Calculation Guide for the United States  
Virginia**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Virginia**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Taxable	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Taxable
		Reported Tips	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>1</sup>	Taxable
		Vanpool and Transit Passes	Taxable
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. This plan is referring to nonqualified stock options.

## State Disability Insurance (SDI) Summary

Virginia State Disability Insurance (SDI) Summary			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>Virginia Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

# Washington Table of Contents

State Withholding Tax Summary	2
State Unemployment Insurance (SUI) Summary	3
State Unemployment Tax Employment Administrative Fund Summary	6
State Paid Family and Medical Leave Premium Summary	7
State Paid Family and Medical Leave Premium Calculation Example	10
State WA Cares Fund Summary	11
State Workers Compensation Tax Summary	12
State Disability Insurance (SDI) Summary	13
Local Employer Tax Redmond Business License Fee Summary	14
Seattle Payroll Expense Tax Summary	15

*Vertex Payroll Tax Calculation Guide for the United States  
Washington*

**State Withholding Tax Summary**

<b>Washington State Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for state income tax.

*Vertex Payroll Tax Calculation Guide for the United States  
Washington*

## State Unemployment Insurance (SUI) Summary

Washington State Unemployment Insurance (SUI) Summary		
<b>Wage Base</b>	68,500.00	
<b>Rates</b>	<b>Minimum employer</b> 0.24% <sup>1</sup>	<b>Maximum employer</b> 6.00% <sup>1</sup>
	<b>New employer</b> Varies based on industry	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

1. Employers are also liable for Employment Administrative Fund tax. See Washington State Unemployment Tax Employment Administrative Fund Summary.



**Vertex Payroll Tax Calculation Guide for the United States  
Washington**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Washington**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Exempt
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Exempt
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Golden Parachute	Taxable	Severance Pay (Required by Law or Contract)	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Exempt
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>4</sup>
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Exempt
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Exempt

1. Exempt up to a limit of \$5,250
2. Exempt up to a monthly limit of \$315
3. This plan is referring to nonqualified stock options.
4. Exempt up to a monthly limit of \$315

## State Unemployment Tax Employment Administrative Fund Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI1ER in the parameter pTaxID.

Washington State Unemployment Tax Employment Administrative Fund Summary		
<b>Wage Base</b>	68,500.00	
<b>Rates</b>	<b>Employer</b> 0.03%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-tax Deductions</b>	These deductions follow Washington State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Washington SUI. See the state's SUI summary for details.	

## State Paid Family and Medical Leave Premium Summary

To calculate this tax, pass the following enumerated types in the parameter pTaxID:

- Employer: eVprtTaxIDSMISC2ER
- Employee: eVprtTaxIDSMISC2EE

Washington State Paid Family and Medical Leave Premium Summary		
<b>Basis of tax</b>	Gross income earned in the calendar year up to the Social Security wage base.	
<b>Rates</b>	Total rate: .74%	
	<b>Employee</b>	<b>Employer</b>
	71.43% of .74%	28.57% of .74%
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Flat Rate (default)</li> <li>• Self Adjust</li> </ul>
<b>Reciprocity</b>	Withholding of the PFML premium is at the work location and is required for non-Washington residents working in Washington. Withholding of the PFML premium is required for all Washington residents and non-residents working in Washington.	

**Vertex Payroll Tax Calculation Guide for the United States  
Washington**

**State Paid Family and Medical Leave  
Premium Summary**

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Washington**

**State Paid Family and Medical Leave  
Premium Summary**

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Taxable	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Exempt
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Exempt
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Exempt
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>3</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>4</sup>
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Exempt
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Exempt

1. Exempt up to a limit of \$5,250
2. Exempt up to a monthly limit of \$315
3. This plan is referring to nonqualified stock options.
4. Exempt up to a monthly limit of \$315

## State Paid Family and Medical Leave Premium Calculation Example

Washington State Paid Family and Medical Leave Premium Calculation Example			
Step	Action	Result	Example
<b>1</b>	Multiply gross wages per pay period by the PFML premium tax rate (.74%).	Total premium	$\begin{array}{r} 2,500.00 \\ \times \quad 0.0074 \\ \hline 18.50 \end{array}$
<b>Employee Contribution</b>			
<b>2</b>	Multiply the total premium by the Employee portion (71.43% of the premium). This amount is paid only by the employee.	Family Leave	$\begin{array}{r} 18.50 \\ \times \quad 0.7143 \\ \hline 13.21 \end{array}$
<b>Employer Contribution</b>			
<b>3</b>	Multiply the total premium by the employer percentage (28.57% of the premium).	Employer Medical Leave	$\begin{array}{r} 18.50 \\ \times \quad 0.2857 \\ \hline 5.29 \end{array}$
<b>Total Contribution</b>			
<b>4</b>	Add the employee and employer contributions for the full premium.	Total premium	$\begin{array}{r} 13.21 \\ + \quad 5.29 \\ \hline 18.50 \end{array}$

## State WA Cares Fund WA Cares Fund Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSMISC4EE in the parameter pTaxID.

Washington State WA Cares Fund Summary		
<b>Rates</b>	<b>Employer</b> Not applicable	<b>Employee</b> 0.58%
	<b>Pay Type</b>	<b>Calculation Methods</b>
<b>Calculation Methods</b>	All Pay Types	<ul style="list-style-type: none"> <li>Self Adjust</li> <li>Flat Rate (default)</li> </ul>
<b>Pre-tax Deductions</b>	These deductions follow Washington State Paid Family and Medical Leave (PFML). See the state's PFML summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Washington PFML. See the state's PFML summary for details.	



## State Workers Compensation Tax Summary

Washington State Workers Compensation Tax Summary		
<b>Wage Base</b>	Based on hours worked	
<b>Rates</b>	<b>Employer</b> User supplied <sup>1</sup>	<b>Employee</b> User supplied <sup>2</sup>
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	Flat Rate (default)

1. To calculate this tax, pass the enumerated type eVprtTaxIDWRKCOMPER in the parameter pTaxID.

2. To calculate this tax, pass the enumerated type eVprtTaxIDWRKCOMPEE in the parameter pTaxID.

## **State Disability Insurance (SDI) Summary**

<b>Washington State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## Local Employer Tax Redmond Business License Fee Summary

Washington Local Withholding Tax Summary		
<b>Basis of tax</b>	Based on hours worked	
<b>Rates</b>	<b>Employer</b> \$0.07344 per hour <sup>1</sup>	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	Flat Rate (default)

1. To calculate this tax, pass the enumerated type eVprtTaxIDCIER in the parameter pTaxID.

*Notes:*

- *When calculating this tax using both Regular and Supplemental wages, you may pass in only one of the following: a) Regular Additional Tax amount and Regular Additional Rate; b) Supplemental Additional Tax amount and Supplemental Additional Rate. Never pass both "a" and "b." If you pass in both, tax is calculated twice on the same number of hours.*

- *When passing the Supplemental Additional Rate, you must pass in a Supplemental Additional Tax amount even when this amount is zero. If you do not pass in either a zero amount or another amount, the system ignores the rate.*

## Local Employer Tax Seattle Payroll Expense Tax Summary

- To calculate this employer tax, pass the enumerated type eVprtTaxIDLMISCER in the parameter pTaxID on a Seattle work handle, or on a resident handle if the employee only lives in Seattle
- You must pass in both of the following forms to correctly calculate this tax:
  - WASHINGTON.SEATTLE.PAYROLL\_EXPENSE.COMPANY\_TOTAL
  - WASHINGTON.SEATTLE.PAYROLL\_EXPENSE.EMPLOYEE\_ANNUAL\_WAGE
- Do not pass forms if Previous Year Total Payroll Expense minimum threshold is not met.
- See the Forms Guide for additional information.

Seattle Payroll Expense Tax Summary				
<b>Prior Year Total Payroll Expense</b>	8,511,281 or more			
<b>Employer Rate</b>	<b>Employer Estimated Current Year Annual Seattle Wages</b>	<b>Employee Estimated Current Year Annual Seattle Wages</b>	<b>Tax Rate</b>	
	Lower than 121,589,724.00	Lower than 182,385.00	0.00%	
		182,385.00 - 486,358.99	0.746%	
		486,359.00 and higher	1.811%	
	121,589,724.00 - 1,215,897,243.99	Lower than 182,385.00	0.000%	
		182,385.00 - 486,358.99	0.746%	
		486,359.00 and higher	2.024%	
	1,215,897,244.00 and higher	Lower than 182,385.00	0.000%	
		182,385.00 - 486,358.99	1.492%	
		486,359.00 and higher	2.557%	
	<i><b>Note:</b> You can also pass in an override rate on the employer work tax handle.</i>			
	<b>Employee Rate</b>	Not applicable		
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>		
	All Pay Types	<ul style="list-style-type: none"> <li>• Flat Rate (default)</li> <li>• Self Adjust</li> </ul>		
<b>Pre-tax Deductions</b>	These deductions follow the Washington State Paid Family and Medical Leave Premium. See the state’s PFML summary for details.			
<b>Alternate Compensation</b>	These types of compensation follow the Washington State Paid Family and Medical Leave Premium. See the state’s PFML summary for details.			

# West Virginia Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	5
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Tiered Flat Rate Method Calculation Example	7
State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	9
State Withholding Tax Supplemental Wages Only Tiered Flat Rate Method Calculation Example	10
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	11
State Withholding Tax Rate Tables	12
State Unemployment Insurance (SUI) Summary	13
State Disability Insurance (SDI) Summary	16
Local Withholding Tax Summary	17
Local Withholding City Service Fees	20

## State Withholding Tax Summary

West Virginia State Withholding Tax Summary											
<b>Basis of tax</b>	Gross income earned in the calendar year.										
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>									
	Regular Only	Annualized (default)									
	Regular and Supplemental	<ul style="list-style-type: none"> <li>• Concurrent Aggregation (default)</li> <li>• Tiered Flat Rate</li> </ul>									
Supplemental Only	<ul style="list-style-type: none"> <li>• Previous Aggregation (default)</li> <li>• Tiered Flat Rate</li> </ul>										
<b>Reciprocity</b>	<ul style="list-style-type: none"> <li>• Reciprocity agreements are currently in effect for states listed below. However, West Virginia does not require withholding from West Virginia residents working in other states that collect withholding tax.</li> <li>• West Virginia withholding will be held from West Virginia residents working in other states that do not collect withholding tax.</li> <li>• When Non-Residency Certificate (pNRCertif) is set to false and West Virginia residents work in a state that requires state tax to be withheld, then the West Virginia withholding will be reduced by work state withholding.</li> <li>• West Virginia withholding is required from non-residents working in West Virginia except for residents of the following states: Kentucky, Maryland, Ohio, Pennsylvania, and Virginia.</li> </ul> <p>The following table summarizes the reciprocity agreements in effect:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Residents of...</th> <th style="text-align: center;">Who Work in...</th> <th style="text-align: center;">Are Subject to this Tax Treatment:</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Kentucky, Maryland, Ohio, Pennsylvania, and Virginia<sup>1</sup></td> <td style="text-align: center;">West Virginia</td> <td style="text-align: center;">Exempt from West Virginia withholding</td> </tr> <tr> <td style="text-align: center;">West Virginia</td> <td style="text-align: center;">Kentucky, Maryland, Ohio, Pennsylvania, and Virginia</td> <td style="text-align: center;">Exempt from Kentucky, Maryland, Ohio, Pennsylvania, and Virginia withholding</td> </tr> </tbody> </table>		Residents of...	Who Work in...	Are Subject to this Tax Treatment:	Kentucky, Maryland, Ohio, Pennsylvania, and Virginia <sup>1</sup>	West Virginia	Exempt from West Virginia withholding	West Virginia	Kentucky, Maryland, Ohio, Pennsylvania, and Virginia	Exempt from Kentucky, Maryland, Ohio, Pennsylvania, and Virginia withholding
Residents of...	Who Work in...	Are Subject to this Tax Treatment:									
Kentucky, Maryland, Ohio, Pennsylvania, and Virginia <sup>1</sup>	West Virginia	Exempt from West Virginia withholding									
West Virginia	Kentucky, Maryland, Ohio, Pennsylvania, and Virginia	Exempt from Kentucky, Maryland, Ohio, Pennsylvania, and Virginia withholding									
<b>Jurisdiction Interaction Treatment</b>	Eliminate the resident tax if the work tax > 0. Always accumulate wages. <i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 4.</i>										
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>• Single - Assumes two or more incomes</li> <li>• Married - Assumes two or more incomes</li> <li>• Optional one earner/one job</li> </ul>										
<b>Exemptions</b>	Per exemption 2,000.00										

1. Residents of these states must furnish employer with Form WV/IT-104 Certificate of Nonresidence.

**Vertex Payroll Tax Calculation Guide for the United States  
West Virginia**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
West Virginia**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable	Severance Pay	Taxable
Golden Parachute	Taxable		
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>3</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>4</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810

2. Exempt up to a monthly limit of \$315

3. This plan is referring to nonqualified stock options.

4. Exempt up to a monthly limit of \$315



## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married with four dependents.

<b>West Virginia State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the personal exemption.  2,000.00 per exemption	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 8,000.00 \\ \hline 44,000.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table.	Annual state tax	$\begin{array}{r} 44,000.00 \\ - \quad 30,000.00 \\ \hline 14,000.00 \\ \times \quad 0.0472 \\ \hline 660.80 \\ + \quad 929.63 \\ \hline 1,590.43 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State withholding tax per pay period	$\begin{array}{r} 1,590.43 \\ / \quad 52 \\ \hline 30.59 \end{array}$
<b>5</b>	Round the withheld amount to the nearest dollar.	Rounded state withholding tax per pay period	31.00

## State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example

West Virginia State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Add regular gross wages and supplemental wages.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the personal exemption.  2,000.00 per exemption	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 8,000.00 \\ \hline 304,000.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  Rate table: Line 5	Annual state tax	$\begin{array}{r} 304,000.00 \\ - \quad 45,000.00 \\ \hline 259,000.00 \\ \times \quad 0.0512 \\ \hline 13,260.80 \\ + \quad 1,637.63 \\ \hline 14,898.43 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	State tax for the pay period	$\begin{array}{r} 14,898.43 \\ / \quad 52 \\ \hline 286.51 \end{array}$
<b>6</b>	Round the withheld amount to the nearest dollar.	Rounded state withholding tax per pay period	287.00

## State Withholding Tax Regular and Supplemental Wages Tiered Flat Rate Method Calculation Example

This calculation example is based on filing status of Married with four dependents.

West Virginia State Withholding Tax Regular and Supplemental Wages Tiered Flat Rate Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Subtract the personal exemption.  2,000.00 per exemption	Annual taxable wages	$\begin{array}{r} 52,000.00 \\ - \quad 8,000.00 \\ \hline 44,000.00 \end{array}$
<b>3</b>	Compute the annual state tax using the tax rate table.  Rate table: Line 5	Annual state tax	$\begin{array}{r} 44,000.00 \\ - \quad 30,000.00 \\ \hline 14,000.00 \\ \times \quad 0.0472 \\ \hline 660.80 \\ + \quad 929.63 \\ \hline 1,590.43 \end{array}$
<b>4</b>	Divide the annual state tax by the annual number of pay periods.	State tax on regular wages for the pay period	$\begin{array}{r} 1,590.43 \\ / \quad 52 \\ \hline 30.59 \end{array}$
<b>5</b>	Round the withheld amount to the nearest dollar.	Rounded state withholding tax on regular wages for the pay period	31.00
<b>Supplemental Wages</b>			
<b>6</b>	Multiply regular wages by the annual number of pay periods, and add supplemental wages.	Estimated annual wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \\ \hline 5,000.00 \\ \hline 57,000.00 \end{array}$
<b>7</b>	Using estimated annual wages, determine the supplemental tax rate from the table.	Supplemental tax rate	4.72%

**Vertex Payroll Tax Calculation Guide for the United States  
West Virginia**

<b>West Virginia State Withholding Tax Regular and Supplemental Wages Tiered Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>8</b>	Multiply supplemental wages by the state supplemental tax rate.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0472 \\ \hline 236.00 \end{array}$
<b>9</b>	Round the withheld amount to the nearest dollar.	Rounded state withholding tax on supplemental wages for the pay period	236.00
<b>10</b>	Add the tax on regular wages and the tax on supplemental wages.	Rounded total state tax for the pay period	$\begin{array}{r} 31.00 \\ + \quad 236.00 \\ \hline 267.00 \end{array}$

## State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on filing status of Married with four dependents.

West Virginia Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Add supplemental wages and the wages from the previous pay period.	Total gross wages	$\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \end{array}$
<b>2</b>	Multiply by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$
<b>3</b>	Subtract the personal exemption.  All filers:                      2,000.00	Annual taxable wages	$\begin{array}{r} 312,000.00 \\ - \quad 8,000.00 \\ \hline 304,000.00 \end{array}$
<b>4</b>	Compute the annual state tax using the tax rate table.  Married: Line 5	Annual state tax	$\begin{array}{r} 304,000.00 \\ - \quad 45,000.00 \\ \hline 259,000.00 \\ \times \quad 0.0512 \\ \hline 13,260.80 \\ + \quad 1,637.63 \\ \hline 14,898.43 \end{array}$
<b>5</b>	Divide the annual state tax by the annual number of pay periods.	Preliminary state tax for the pay period	$\begin{array}{r} 14,898.43 \\ / \quad 52 \\ \hline 286.51 \end{array}$
<b>6</b>	Subtract the previous pay period's tax amount.	State tax for the pay period	$\begin{array}{r} 286.51 \\ - \quad 31.00 \\ \hline 255.51 \end{array}$
<b>7</b>	Round the withheld amount to the nearest dollar.	Rounded state withholding tax per pay period	256.00

## State Withholding Tax Supplemental Wages Only Tiered Flat Rate Method Calculation Example

<b>West Virginia State Withholding Tax Supplemental Wages Only Tiered Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply wages from the previous pay period by the annual number of pay periods, and add supplemental wages.	Estimated annual wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \\ + \quad 5,000.00 \\ \hline 57,000.00 \end{array}$
<b>2</b>	Using estimated annual wages, determine the supplemental tax rate from the table.	Supplemental tax rate	4.72%
<b>3</b>	Multiply supplemental wages by the state supplemental tax rate.	State tax on supplemental wages for the pay period	$\begin{array}{r} 5,000.00 \\ \times \quad 0.0472 \\ \hline 236.00 \end{array}$
<b>4</b>	Round the withheld amount to the nearest dollar.	Rounded state tax on supplemental wages for the pay period	236.00

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married with four dependents.

West Virginia Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages			
Step	Action	Result	Example
1	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
2	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
3	Subtract the personal exemption.  2,000.00 per exemption	Annual taxable wages	$\begin{array}{r} 49,400.00 \\ - \quad 8,000.00 \\ \hline 41,400.00 \end{array}$
4	Compute the annual state tax using the tax rate table.  Rate table: Line 5	Annual state tax	$\begin{array}{r} 41,400.00 \\ - \quad 30,000.00 \\ \hline 11,400.00 \\ \times \quad 0.0472 \\ \hline 538.08 \\ + \quad 929.63 \\ \hline 1,467.71 \end{array}$
5	Divide the annual state tax by the annual number of pay periods.	Total amount of state withholding tax for the multiple pays within the pay period	$\begin{array}{r} 1,467.71 \\ / \quad 52 \\ \hline 28.23 \end{array}$
6	Round the withheld amount to the nearest dollar.	Total amount of rounded state withholding tax for the multiple pays within the pay period	28.00
7	Subtract the period-to-date tax amount.	State tax for the additional pay within the pay period	$\begin{array}{r} 28.00 \\ - \quad 8.00 \\ \hline 20.00 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
West Virginia*

## State Withholding Tax Rate Tables

All filers Single or Married					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	7,500.00		2.36%	
2		18,750.00	177.00	3.15%	7,500.00
3		30,000.00	531.38	3.54%	18,750.00
4		45,000.00	929.63	4.72%	30,000.00
5	Over	45,000.00	1,637.63	5.12%	45,000.00

Optional One Earner					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	10,000.00		2.36%	
2		25,000.00	236.00	3.15%	10,000.00
3		40,000.00	708.50	3.54%	25,000.00
4		60,000.00	1,239.50	4.72%	40,000.00
5	Over	60,000.00	2,183.50	5.12%	60,000.00

Supplemental Tax Rates				
Line	If taxable wages are		Tax is	
			Amount	+ %
1	Not over	10,000.00		2.36%
2		25,000.00		3.15%
3		40,000.00		3.54%
4		60,000.00		4.72%
5	Over	60,000.00		5.12%



## State Unemployment Insurance (SUI) Summary

West Virginia State Unemployment Insurance (SUI) Summary		
<b>Wage Base</b>	9,521.00	
<b>Rates</b>	<b>Minimum employer</b>	1.50%
	<b>Maximum employer</b>	7.50%
	<b>New employer</b>	Varies based on Industry
	<b>Employee</b>	Not applicable
	<b>Pay Type</b>	<b>Calculation Methods</b>
<b>Calculation Methods</b>	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

**Vertex Payroll Tax Calculation Guide for the United States  
West Virginia**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
West Virginia**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Taxable
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Exempt
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Exempt
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>4</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a monthly limit of \$5,250
2. Exempt up to a monthly limit of \$315
3. This plan is referring to nonqualified stock options.

4. Exempt up to a limit of \$315

## **State Disability Insurance (SDI) Summary**

<b>West Virginia State Disability Insurance (SDI) Summary</b>			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>West Virginia Local Withholding Tax Summary</b>		
<b>Basis of tax</b>	Gross wages	
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	Flat Rate (default)
<b>Reciprocity</b>	No reciprocal agreements are in effect.	

**Vertex Payroll Tax Calculation Guide for the United States  
West Virginia**

## Local Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Taxable
403B Deferral	Taxable	Adoption Assistance Sec. 125	Taxable
403B Catch Up 15 Year	Taxable	Dependent Care	Taxable
403B Catch Up 2 Over 50	Taxable	FSA	Taxable
408K Deferral	Taxable	HSA Sec. 125	Taxable
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Taxable
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
West Virginia**

## Local Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Taxable
Adult Child Health Coverage	Taxable		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Taxable
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Taxable	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Taxable	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Taxable	Qualified Parking	Taxable
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable	Severance Pay	Taxable
Golden Parachute	Taxable		
Group Term Life in excess of \$50,000	Taxable	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>1</sup>	Taxable
		Vanpool and Transit Passes	Taxable
Health Savings Acct - Employer Contribution	Taxable		
Sick pay			
3rd Party STD 125 Plan	Taxable <sup>2</sup>	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt <sup>2</sup>	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. This plan is referring to nonqualified stock options.

2. Subject in the City of Charleston.

*Vertex Payroll Tax Calculation Guide for the United States  
West Virginia*

## Local Withholding City Service Fees

Employees working in these cities are subject to the City Service Fee listed.

<b>West Virginia Local Withholding City Service Fees</b>		
<b>City</b>	<b>City Service Fee (amount per week)</b>	<b>Notes</b>
Charleston	3.00	
Fairmont	2.00	Non Resident Only
Huntington	5.00	
Madison	1.25	
Montgomery	2.00	Non Resident Only
Morgantown	3.00	
Parkersburg	2.50	
Rivesville	2.00	
Romney	1.00	Non Resident Only
Smithers	0.50	Non Resident Only
Wheeling	2.00	
Weirton	2.00	



# Wisconsin Table of Contents

State Withholding Tax Summary	2
State Withholding Tax Regular Wages Only Annualized Method Calculation Example	6
State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example	7
State Withholding Tax Supplemental Wages Only Tiered Flat Rate Method Calculation Example	8
State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example	9
State Withholding Tax Regular and Supplemental Wages Tiered Flat Rate Method Calculation Example	10
State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages	12
State Withholding Tax Rate Tables	13
State Unemployment Insurance (SUI) Summary	14
State Disability Insurance (SDI) Summary	17
Local Withholding Tax Summary	18

## State Withholding Tax Summary

Wisconsin State Withholding Tax Summary			
<b>Basis of tax</b>	Gross income earned in the calendar year.		
<b>Calculation methods</b>	<b>Pay type</b>	<b>Calculation methods</b>	
	Regular Only	Annualized (default)	
	Regular and Supplemental	<ul style="list-style-type: none"> <li>• Concurrent Aggregation (default)</li> <li>• Tiered Flat Rate</li> </ul>	
	Supplemental Only	<ul style="list-style-type: none"> <li>• Previous Aggregation (default)</li> <li>• Tiered Flat Rate</li> </ul>	
<b>Reciprocity</b>	<p>Wisconsin withholding is required from Wisconsin residents, regardless of the state of employment, and from non-residents working in Wisconsin who reside in states other than those listed below.</p> <p>Illinois                      Kentucky Indiana                      Michigan</p> <p>The following table summarizes the reciprocity agreements in effect:</p>		
	<b>Residents of...</b>	<b>Who Work in...</b>	
	<b>Are Subject to this Tax Treatment:</b>		
	Above states <sup>1</sup>	Wisconsin	Exempt from Wisconsin withholding
	Wisconsin	Above states	Exempt from withholding of above states
	<p>Consider the following:</p> <p>All wages must be reported on Form W-2 and sent to the WI Department of Revenue, regardless of whether tax is withheld.</p> <p>Wages include the following:</p> <ul style="list-style-type: none"> <li>• Payments made to WI residents, for services performed in states without a reciprocity agreement</li> <li>• Payments made to non-residents for services performed in WI</li> </ul> <p>Wisconsin withholding is not required under the following circumstances:</p> <ul style="list-style-type: none"> <li>• The employee is a legal resident of Wisconsin (i.e., domiciled in Wisconsin) when the wages are earned in Minnesota and</li> <li>• The same wages earned by the Wisconsin resident and subject to the withholding of Minnesota income tax would also be subject to the withholding of Wisconsin income tax.</li> </ul>		
<b>Valid Filing Statuses</b>	<ul style="list-style-type: none"> <li>• Single</li> <li>• Married</li> </ul>		
<b>Exemptions</b>	Per exemption:      400.00		

**Vertex Payroll Tax Calculation Guide for the United States  
Wisconsin**

<b>Standard Deduction</b>	The standard deduction is determined by the annual gross wages as follows:		
	If the taxpayer is...	And the annual gross wages are...	Then the standard deduction is...
	Single	\$17,780 or less	\$6,702
		Between \$17,780 and \$73,630	Calculated <sup>2</sup>
		Over \$73,360	\$0
	Married	\$25,727 or less	\$9,461
		Between \$25,727 and \$73,032	Calculated <sup>3</sup>
Over \$73,032		\$0	

1. Residents of these states must furnish employer with Form W-220.

2. Single taxpayers:

$$\text{Standard Deduction} = 6,702.00 - .12 * (\text{Annual Gross Wages} - 17,780.00)$$

3. Married taxpayers:

$$\text{Standard deduction} = 9,461.00 - .20 * (\text{Annual Gross Wages} - 25,727.00)$$

**Vertex Payroll Tax Calculation Guide for the United States  
Wisconsin**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Exempt	457 Catch Up 2 Over 50	Exempt
401K Catch Up 2 Over 50	Exempt	125	Exempt
403B Deferral	Exempt	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Exempt	Dependent Care	Exempt
403B Catch Up 2 Over 50	Exempt	FSA	Exempt
408K Deferral	Exempt	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Exempt	HSA Catch Up Sec. 125	Exempt
408P Deferral	Exempt	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Exempt	Qualified Parking	Exempt
409A Deferral	Exempt	Roth 401K	Taxable
457 Deferral	Exempt	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Exempt		

**Vertex Payroll Tax Calculation Guide for the United States  
Wisconsin**

## State Withholding Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Exempt <sup>1</sup>	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>2</sup>	Qualified Parking	Exempt <sup>3</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Subject	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Taxable	Stock Options <sup>4</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>5</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Subject	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Subject	ER LTD 125 Plan	Taxable
Agent LTD 125 Plan	Taxable	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$16,810
2. Exempt up to a limit of \$5,250
3. Exempt up to a monthly limit of \$315

4. This plan is referring to nonqualified stock options.
5. Exempt up to a monthly limit of \$315

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example

This calculation example is based on filing status of Married with four dependents.

<b>Wisconsin State Withholding Tax Regular Wages Only Annualized Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Using the annual gross, determine the standard deduction amount.  Married maximum: 9,461.00	Standard Deduction	$\begin{array}{r} 52,000.00 \\ \text{has a standard} \\ \text{deduction of} \\ 4,206.40 \end{array}$
<b>3</b>	Using the annual taxable wages, subtract the standard deduction.	Total Taxable Wages	$\begin{array}{r} 52,000.00 \\ - \quad 4,206.40 \\ \hline 47,793.60 \end{array}$
<b>4</b>	Subtract the personal exemption.  400.00 per exemption	Net annual taxable wages	$\begin{array}{r} 47,793.60 \\ - \quad 1,600.00 \\ \hline 46,193.60 \end{array}$
<b>5</b>	Compute the annual state tax using the appropriate tax rate table.  Tax table line 3	Total annual state tax	$\begin{array}{r} 46,193.60 \\ - \quad 25,520.00 \\ \hline 20,673.60 \\ \times \quad 0.05300 \\ \hline 1,095.70 \\ + \quad 1,045.04 \\ \hline 2,140.74 \end{array}$
<b>6</b>	Divide the annual state tax by the annual number of pay periods.	State withholding tax per pay period	$\begin{array}{r} 2,140.74 \\ / \quad 52 \\ \hline 41.17 \end{array}$



## State Withholding Tax Supplemental Wages Only Tiered Flat Rate Method Calculation Example

Wisconsin State Withholding Tax Supplemental Wages Only Tiered Flat Rate Method Calculation Example			
Step	Action	Result	Example
<b>1</b>	Multiply wages from the previous pay period by the annual number of pay periods, and add supplemental wages.	Estimated annual wages	$  \begin{array}{r}  1,000.00 \\  \times \quad 52 \\  \hline  52,000.00 \\  + \quad 5,000.00 \\  \hline  57,000.00  \end{array}  $
<b>2</b>	Using estimated annual wages, determine the supplemental tax rate.	Supplemental tax rate	5.30%
<b>3</b>	Multiply supplemental wages by the supplemental tax rate.	State tax on supplemental wages for the pay period	$  \begin{array}{r}  5,000.00 \\  \times \quad 0.0530 \\  \hline  265.00  \end{array}  $





## State Withholding Tax Regular and Supplemental Wages Tiered Flat Rate Method Calculation Example

This calculation example is based on filing status of Married Filing Jointly with four dependents.

Wisconsin State Withholding Tax Regular and Supplemental Wages Tiered Flat Rate Method Calculation Example			
Step	Action	Result	Example
<b>Regular Wages</b>			
<b>1</b>	Multiply gross wages per pay period by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$
<b>2</b>	Using the annual gross, determine the standard deduction amount.  Married maximum: 9,461.00	Standard Deduction	$\begin{array}{r} 52,000.00 \\ \text{has a standard deduction of} \\ 4,206.40 \end{array}$
<b>3</b>	Using the annual taxable wages, subtract the standard deduction.	Total Taxable Wages	$\begin{array}{r} 52,000.00 \\ - \quad 4,206.40 \\ \hline 47,793.60 \end{array}$
<b>4</b>	Subtract the personal exemptions.  400.00 per exemption	Net annual taxable wages	$\begin{array}{r} 47,793.60 \\ - \quad 1,600.00 \\ \hline 46,193.60 \end{array}$
<b>5</b>	Compute the annual state tax using the tax rate table.  Tax table line 3	Total annual state tax	$\begin{array}{r} 46,193.60 \\ - \quad 25,520.00 \\ \hline 20,673.60 \\ \times \quad 0.05300 \\ \hline 1,095.70 \\ + \quad 1,045.04 \\ \hline 2,140.74 \end{array}$
<b>6</b>	Divide the annual state tax by the annual number of pay periods.	State withholding tax on regular wages	$\begin{array}{r} 2,140.74 \\ / \quad 52 \\ \hline 41.17 \end{array}$

**Vertex Payroll Tax Calculation Guide for the United States  
Wisconsin**

<b>Wisconsin State Withholding Tax Regular and Supplemental Wages Tiered Flat Rate Method Calculation Example</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>Supplemental Wages</b>			
<b>7</b>	Multiply wages from the current pay period by the annual number of pay periods, and add supplemental wages.	Estimated annual wages	$  \begin{array}{r}  1,000.00 \\  \times \quad 52 \\  \hline  52,000.00 \\  + \quad 5,000.00 \\  \hline  57,000.00  \end{array}  $
<b>8</b>	Using estimated annual wages, determine the supplemental tax rate.	Supplemental tax rate	5.30%
<b>9</b>	Multiply supplemental wages by the supplemental tax rate.	State tax on supplemental wages for the pay period	$  \begin{array}{r}  5,000.00 \\  \times \quad 0.0530 \\  \hline  265.00  \end{array}  $
<b>10</b>	Add the tax on regular wages and the tax on supplemental wages.	Total state tax for the pay period	$  \begin{array}{r}  41.17 \\  + \quad 265.00 \\  \hline  306.17  \end{array}  $

## State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages

This calculation example is based on filing status of Married with four dependents.

<b>Wisconsin Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages</b>			
<b>Step</b>	<b>Action</b>	<b>Result</b>	<b>Example</b>
<b>1</b>	Add current gross wages to period-to-date gross wages.	Total gross wages	$\begin{array}{r} 450.00 \\ + \quad 500.00 \\ \hline 950.00 \end{array}$
<b>2</b>	Multiply total gross wages by the annual number of pay periods.	Annual gross wages	$\begin{array}{r} 950.00 \\ \times \quad 52 \\ \hline 49,400.00 \end{array}$
<b>3</b>	Using the annual gross, determine the standard deduction amount.  Married maximum: 9,461.00	Standard Deduction	$\begin{array}{r} 49,400.00 \\ \text{has a standard} \\ \text{deduction of} \\ \\ 4726.40 \end{array}$
<b>4</b>	Using the annual taxable wages, subtract the standard deduction.	Total Taxable Wages	$\begin{array}{r} 49,400.00 \\ - \quad 4726.40 \\ \hline 44,673.60 \end{array}$
<b>5</b>	Subtract the personal exemptions.  400.00 per exemption	Net annual taxable wages	$\begin{array}{r} 44,673.60 \\ - \quad 1,600.00 \\ \hline 43,073.60 \end{array}$
<b>6</b>	Compute the annual state tax using the appropriate tax rate table.  Tax table line 3	Total annual state tax	$\begin{array}{r} 43,073.60 \\ - \quad 25,520.00 \\ \hline 17,553.60 \\ \times \quad 0.05300 \\ \hline 930.34 \\ + \quad 1,045.04 \\ \hline 1,975.38 \end{array}$
<b>7</b>	Divide the annual state tax by the annual number of pay periods.	Total amount of state tax for the multiple pays within the pay period	$\begin{array}{r} 1,975.38 \\ / \quad 52 \\ \hline 37.99 \end{array}$
<b>8</b>	Subtract the period-to-date tax amount.	State tax for the additional pay within the pay period	$\begin{array}{r} 37.99 \\ - \quad 8.40 \\ \hline 29.59 \end{array}$

*Vertex Payroll Tax Calculation Guide for the United States  
Wisconsin*

### State Withholding Tax Rate Tables

All Filers					
Line	If taxable wages are		Tax is		Of the excess over
			Amount	+ %	
1	Not over	12,760.00		3.54%	
2		25,520.00	451.70	4.65%	12,760.00
3		280,950.00	1,045.04	5.30%	25,520.00
4	Over	280,950.00	14,582.83	7.6500%	280,950.00

Supplemental Tax Rates					
Line	If taxable wages are		Tax is		
			Amount	+ %	
1	At least	0.00		3.54%	
2		12,760.00		4.65%	
3		25,520.00		5.30%	
4		280,950.00		7.65%	

## State Unemployment Insurance (SUI) Summary

Wisconsin State Unemployment Insurance (SUI) Summary		
<b>Wage Base</b>	14,000.00	
<b>Rates</b>	<b>Minimum employer</b>	0%
	<b>Maximum employer</b>	12.00%
	<b>New employer</b>	Varies based on industry
	<b>Employee</b>	Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

**Vertex Payroll Tax Calculation Guide for the United States  
Wisconsin**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Exempt
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Exempt
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Wisconsin**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Taxable		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Exempt
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
Health Savings Acct - Employer Contribution	Exempt	Vanpool and Transit Passes	Exempt <sup>4</sup>
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250
2. Exempt up to a monthly limit of \$315
3. This plan is referring to nonqualified stock options.
4. Exempt up to a monthly limit of \$315



## State Disability Insurance (SDI) Summary

Wisconsin State Disability Insurance (SDI) Summary			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>Wisconsin Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

# Wyoming Table of Contents

State Withholding Tax Summary	2
State Unemployment Insurance (SUI) Summary	3
State Unemployment Tax Employment Support Fund Factor Summary	6
State Unemployment Tax Workers Compensation Tax Summary	7
State Disability Insurance (SDI) Summary	10
Local Withholding Tax Summary	11

## **State Withholding Tax Summary**

<b>Wyoming State Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for state income tax.

*Vertex Payroll Tax Calculation Guide for the United States  
Wyoming*

## State Unemployment Insurance (SUI) Summary

Wyoming State Unemployment Insurance (SUI) Summary		
<b>Wage Base</b>	30,900.00	
<b>Rates</b>	<b>Minimum employer</b> 2% <sup>1</sup>	<b>Maximum employer</b> 8.5% <sup>1</sup>
	<b>New employer</b> Varies based on industry <sup>1</sup>	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>

1. Employers are also liable for Employment Support Fund factor. See Wyoming State Unemployment Tax Employment Support Fund Factor Summary.

**Vertex Payroll Tax Calculation Guide for the United States  
Wyoming**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Wyoming**

## State Unemployment Insurance (SUI) Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Exempt	Meals for the convenience of the ER	Exempt
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Military Differential Pay	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	Qualified Moving Expense Reimbursements	Taxable
Educational Assistance (Job-Related)	Exempt	409A Distribution	Exempt
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>	Qualified Parking	Exempt <sup>2</sup>
Emergency Paid Sick Leave	Taxable	Reported Tips	Taxable
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Exempt
Group Term Life in excess of \$50,000	Exempt	Severance Pay (Required by Law or Contract)	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Stock Options <sup>3</sup>	Taxable
		Vanpool and Transit Passes	Exempt <sup>4</sup>
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Taxable	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250
2. Exempt up to a monthly limit of \$315
3. This plan is referring to nonqualified stock options.
4. Exempt up to a monthly limit of \$315

## State Unemployment Tax Employment Support Fund Factor Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSUI1ER in the parameter pTaxID.

Wyoming State Unemployment Tax Employment Support Fund Factor Summary		
<b>Wage Base</b>	30,900.00	
<b>Rates</b>	<b>Employer</b> 0.06%	<b>Employee</b> Not applicable
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	<ul style="list-style-type: none"> <li>• Self Adjust</li> <li>• No Self Adjust (default)</li> <li>• Self Adjust at Maximum</li> <li>• Quarterly Self Adjust</li> <li>• Quarterly Self Adjust at Maximum</li> <li>• Semiannual Self Adjust</li> <li>• Semiannual Self Adjust at Maximum</li> </ul>
<b>Pre-tax Deductions</b>	These deductions follow Wyoming State Unemployment Insurance (SUI). See the state's SUI summary for details.	
<b>Alternate Compensation</b>	These types of compensation follow Wyoming SUI. See the state's SUI summary for details.	



## State Unemployment Tax Workers Compensation Tax Summary

Wyoming State Unemployment Tax Workers Compensation Tax Summary		
<b>Wage Base</b>	Gross wages	
<b>Rates</b>	<b>Employer</b> <span style="float: right;">User supplied (pOvRate or pSOvRate)</span> <i>Note: To calculate this tax, pass the enumerated type eVprtTaxIDWRKCOMPER in the parameter pTaxID.</i>	
<b>Calculation Methods</b>	<b>Pay Type</b>	<b>Calculation Methods</b>
	All Pay Types	Flat Rate (default)

**Vertex Payroll Tax Calculation Guide for the United States  
Wyoming**

## Workers Compensation Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Pre-Tax deductions			
Plan	Status	Plan	Status
401K Deferral	Taxable	457 Catch Up 2 Over 50	Taxable
401K Catch Up 2 Over 50	Taxable	125	Exempt
403B Deferral	Taxable	Adoption Assistance Sec. 125	Exempt
403B Catch Up 15 Year	Taxable	Dependent Care	Exempt
403B Catch Up 2 Over 50	Taxable	FSA	Exempt
408K Deferral	Taxable	HSA Sec. 125	Exempt
408K Catch Up 2 Over 50	Taxable	HSA Catch Up Sec. 125	Exempt
408P Deferral	Taxable	Insurance Benefits	Taxable
408P Catch Up 2 Over 50	Taxable	Qualified Parking	Taxable
409A Deferral	Taxable	Roth 401K	Taxable
457 Deferral	Taxable	Vanpool and Transit Passes	Taxable
457 Catch Up Increased Limit	Taxable		

**Vertex Payroll Tax Calculation Guide for the United States  
Wyoming**

## Workers Compensation Tax Summary

- Status:
- Subject: wages will be included in subject gross but not in adjusted current gross.
  - Taxable: wages will be included in subject gross and in adjusted current gross.
  - Exempt: wages will not be included in subject gross nor adjusted current gross.

Alternate Compensation			
Plan	Status	Plan	Status
Adoption Assistance	Taxable	Health Savings Acct - Employer Contribution (Sec. 125)	Exempt
Adult Child Health Coverage	Exempt		
Clergy Housing Allowance	Taxable	Military Differential Pay	Taxable
Deceased Worker Pay	Exempt		
Domestic Partner Benefit (Dependent)	Exempt	Qualified Moving Expense Reimbursements	Taxable
Domestic Partner Benefit (Non Dependent)	Taxable	409A Distribution	Exempt
Educational Assistance (Job-Related)	Exempt	Qualified Parking	Taxable
Educational Assistance (Non-Job Related)	Exempt <sup>1</sup>		
Emergency Paid Sick Leave	Taxable	Reported Tips	Exempt
ER Contributions to EE 401K Qualified Deferrals	Exempt		
Expanded Family and Medical Leave	Taxable		
Golden Parachute	Taxable	Severance Pay	Taxable
Group Term Life in excess of \$50,000	Exempt	Stock Options <sup>2</sup>	Taxable
S Corp 2% Shareholder Insurance Premiums	Exempt	Vanpool and Transit Passes	Taxable
Health Savings Acct - Employer Contribution	Exempt		
Sick pay			
3rd Party STD 125 Plan	Exempt	Agent STD 125 Plan	Taxable
3rd Party LTD 125 Plan	Exempt	ER LTD 125 Plan	Exempt
Agent LTD 125 Plan	Exempt	ER STD 125 Plan	Taxable

1. Exempt up to a limit of \$5,250
2. This plan is referring to nonqualified stock options.

## State Disability Insurance (SDI) Summary

Wyoming State Disability Insurance (SDI) Summary			
<b>Wage Base</b>	Not applicable		
<b>Rates</b>	<b>Employer</b>	Not applicable	<b>Employee</b> Not applicable

## **Local Withholding Tax Summary**

<b>Wyoming Local Withholding Tax Summary</b>	
<b>Basis of tax</b>	No provision for local income tax.

## W-4 and MSRRA Forms

**Note:** The W-4 Forms section may contain Non-Resident Certificates and/or MSRRA forms.

Federal W-4 Form.....	3
Alabama W-4 Form.....	7
Alabama MSRRA Form.....	8
Arizona W-4 Form.....	9
Arizona MSRRA Form .....	10
Arkansas W-4 Form .....	11
Arkansas Special Withholding Form .....	12
Arkansas MSRRA Form .....	13
California W-4 Form .....	16
Colorado W-4 Form .....	20
Colorado MSRRA Form .....	24
Connecticut W-4 Form .....	25
Delaware W-4 Form .....	27
Delaware MSRRA Form .....	30
District of Columbia W-4 Form .....	32
Georgia W-4 Form .....	34
Hawaii W-4 Form .....	36
Idaho W-4 Form.....	38
Idaho MSRRA Form.....	40
Illinois W-4 Form .....	41
Indiana W-4 Form .....	43
Indiana MSRRA Form.....	45
Iowa W-4 Form .....	47
Kansas W-4 Form.....	51
Kentucky W-4 Form .....	52
Louisiana W-4 Form.....	54
Louisiana MSRRA Form.....	55
Maine W-4 Form.....	56
Maryland W-4 Form .....	59
Maryland MSRRA Form .....	61
Massachusetts W-4 Form .....	64
Massachusetts MSRRA Form.....	65
Michigan W-4 Form .....	67
Minnesota W-4 Form .....	69
Mississippi W-4 Form .....	74
Missouri W-4 Form .....	75
Montana W-4 Form .....	76
Nebraska W-4 Form.....	82
Nebraska MSRRA Form.....	85
New Jersey W-4 Form.....	86
New York W-4 Form .....	88
New York MSRRA Form .....	89
North Carolina W-4 Form .....	91
North Dakota MSRRA Form.....	97
Ohio W-4 Form .....	99
Oklahoma W-4 Form .....	102
Oklahoma MSRRA Form .....	103
Oregon W-4 Form.....	105
Puerto Rico W-4 Form .....	113

**Vertex Payroll Tax Calculation Guide for the United States  
W-4 and MSRRA Forms**

Rhode Island W-4 Form .....	115
South Carolina W-4 Form .....	116
South Carolina MSRRA Form .....	119
Vermont W-4 Form .....	121
Virginia W-4 Form.....	122
West Virginia W-4 Form .....	124
Wisconsin W-4 Form .....	125
Wisconsin MSRRA Form .....	126

**Important:** Beginning with version 3.1 of Vertex Payroll Tax Q Series, forms are documented in the Payroll Tax Q Series Forms Guide. Refer programmers to this document for information on how to implement jurisdictional forms.

# Employee's Withholding Certificate

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.  
**Give Form W-4 to your employer.**  
 Your withholding is subject to review by the IRS.

**2024**

<b>Step 1:</b> <b>Enter Personal Information</b>	(a) First name and middle initial	Last name	(b) Social security number
	Address		<b>Does your name match the name on your social security card?</b> If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to <a href="http://www.ssa.gov">www.ssa.gov</a> .
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

**Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5.** See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App).

**Step 2:** Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

**Multiple Jobs or Spouse Works** Do **only one** of the following.

(a) Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate

**Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs.** Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

<b>Step 3:</b> <b>Claim Dependent and Other Credits</b>	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):		
	Multiply the number of qualifying children under age 17 by \$2,000 \$ _____		
	Multiply the number of other dependents by \$500 . . . . . \$ _____		
	Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here . . . . .	<b>3</b>	\$ _____
<b>Step 4 (optional):</b> <b>Other Adjustments</b>	(a) <b>Other income (not from jobs).</b> If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . . . . .	<b>4(a)</b>	\$ _____
	(b) <b>Deductions.</b> If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here . . . . .	<b>4(b)</b>	\$ _____
	(c) <b>Extra withholding.</b> Enter any additional tax you want withheld each <b>pay period</b> . . . . .	<b>4(c)</b>	\$ _____

**Step 5:** Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

**Sign Here**

\_\_\_\_\_  
**Employee's signature** (This form is not valid unless you sign it.)

\_\_\_\_\_  
**Date**

<b>Employers Only</b>	Employer's name and address	First date of employment	Employer identification number (EIN)



## General Instructions

Section references are to the Internal Revenue Code.

### Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to [www.irs.gov/FormW4](http://www.irs.gov/FormW4).

### Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

**Exemption from withholding.** You may claim exemption from withholding for 2024 if you meet both of the following conditions: you had no federal income tax liability in 2023 **and** you expect to have no federal income tax liability in 2024. You had no federal income tax liability in 2023 if (1) your total tax on line 24 on your 2023 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2024 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2025.

**Your privacy.** Steps 2(c) and 4(a) ask for information regarding income you received from sources other than the job associated with this Form W-4. If you have concerns with providing the information asked for in Step 2(c), you may choose Step 2(b) as an alternative; if you have concerns with providing the information asked for in Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c) as an alternative.

**When to use the estimator.** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) if you:

1. Expect to work only part of the year;
2. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
3. Prefer the most accurate withholding for multiple job situations.

**Self-employment.** Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to figure the amount to have withheld.

**Nonresident alien.** If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

## Specific Instructions

**Step 1(c).** Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

**Step 2.** Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

Option **(a)** most accurately calculates the additional tax you need to have withheld, while option **(b)** does so with a little less accuracy.

Instead, if you (and your spouse) have a total of only two jobs, you may check the box in option **(c)**. The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



**Multiple jobs.** Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

**Step 3.** This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

### Step 4 (optional).

**Step 4(a).** Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

**Step 4(b).** Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2024 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

**Step 4(c).** Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b) – Multiple Jobs Worksheet (Keep for your records.)



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on only ONE Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

- 1 Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3
2 Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a
b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b
c Add the amounts from lines 2a and 2b and enter the result on line 2c
3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc.
4 Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld)

Step 4(b) – Deductions Worksheet (Keep for your records.)



- 1 Enter an estimate of your 2024 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income
2 Enter: { \$29,200 if you're married filing jointly or a qualifying surviving spouse; \$21,900 if you're head of household; \$14,600 if you're single or married filing separately }
3 If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"
4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information
5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

**Married Filing Jointly or Qualifying Surviving Spouse**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$0	\$780	\$850	\$940	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,370
\$10,000 - 19,999	0	780	1,780	1,940	2,140	2,220	2,220	2,220	2,220	2,220	2,570	3,570
\$20,000 - 29,999	780	1,780	2,870	3,140	3,340	3,420	3,420	3,420	3,420	3,770	4,770	5,770
\$30,000 - 39,999	850	1,940	3,140	3,410	3,610	3,690	3,690	3,690	4,040	5,040	6,040	7,040
\$40,000 - 49,999	940	2,140	3,340	3,610	3,810	3,890	3,890	4,240	5,240	6,240	7,240	8,240
\$50,000 - 59,999	1,020	2,220	3,420	3,690	3,890	3,970	4,320	5,320	6,320	7,320	8,320	9,320
\$60,000 - 69,999	1,020	2,220	3,420	3,690	3,890	4,320	5,320	6,320	7,320	8,320	9,320	10,320
\$70,000 - 79,999	1,020	2,220	3,420	3,690	4,240	5,320	6,320	7,320	8,320	9,320	10,320	11,320
\$80,000 - 99,999	1,020	2,220	3,620	4,890	6,090	7,170	8,170	9,170	10,170	11,170	12,170	13,170
\$100,000 - 149,999	1,870	4,070	6,270	7,540	8,740	9,820	10,820	11,820	12,830	14,030	15,230	16,430
\$150,000 - 239,999	1,960	4,360	6,760	8,230	9,630	10,910	12,110	13,310	14,510	15,710	16,910	18,110
\$240,000 - 259,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190
\$260,000 - 279,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190
\$280,000 - 299,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,380
\$300,000 - 319,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,980	17,980	19,980
\$320,000 - 364,999	2,040	4,440	6,840	8,310	9,710	11,280	13,280	15,280	17,280	19,280	21,280	23,280
\$365,000 - 524,999	2,720	6,010	9,510	12,080	14,580	16,950	19,250	21,550	23,850	26,150	28,450	30,750
\$525,000 and over	3,140	6,840	10,540	13,310	16,010	18,590	21,090	23,590	26,090	28,590	31,090	33,590

**Single or Married Filing Separately**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$240	\$870	\$1,020	\$1,020	\$1,020	\$1,540	\$1,870	\$1,870	\$1,870	\$1,870	\$1,910	\$2,040
\$10,000 - 19,999	870	1,680	1,830	1,830	2,350	3,350	3,680	3,680	3,680	3,720	3,920	4,050
\$20,000 - 29,999	1,020	1,830	1,980	2,510	3,510	4,510	4,830	4,830	4,870	5,070	5,270	5,400
\$30,000 - 39,999	1,020	1,830	2,510	3,510	4,510	5,510	5,830	5,870	6,070	6,270	6,470	6,600
\$40,000 - 59,999	1,390	3,200	4,360	5,360	6,360	7,370	7,890	8,090	8,290	8,490	8,690	8,820
\$60,000 - 79,999	1,870	3,680	4,830	5,840	7,040	8,240	8,770	8,970	9,170	9,370	9,570	9,700
\$80,000 - 99,999	1,870	3,690	5,040	6,240	7,440	8,640	9,170	9,370	9,570	9,770	9,970	10,810
\$100,000 - 124,999	2,040	4,050	5,400	6,600	7,800	9,000	9,530	9,730	10,180	11,180	12,180	13,120
\$125,000 - 149,999	2,040	4,050	5,400	6,600	7,800	9,000	10,180	11,180	12,180	13,180	14,180	15,310
\$150,000 - 174,999	2,040	4,050	5,400	6,860	8,860	10,860	12,180	13,180	14,230	15,530	16,830	18,060
\$175,000 - 199,999	2,040	4,710	6,860	8,860	10,860	12,860	14,380	15,680	16,980	18,280	19,580	20,810
\$200,000 - 249,999	2,720	5,610	8,060	10,360	12,660	14,960	16,590	17,890	19,190	20,490	21,790	23,020
\$250,000 - 399,999	2,970	6,080	8,540	10,840	13,140	15,440	17,060	18,360	19,660	20,960	22,260	23,500
\$400,000 - 449,999	2,970	6,080	8,540	10,840	13,140	15,440	17,060	18,360	19,660	20,960	22,260	23,500
\$450,000 and over	3,140	6,450	9,110	11,610	14,110	16,610	18,430	19,930	21,430	22,930	24,430	25,870

**Head of Household**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$510	\$850	\$1,020	\$1,020	\$1,020	\$1,020	\$1,220	\$1,870	\$1,870	\$1,870	\$1,960
\$10,000 - 19,999	510	1,510	2,020	2,220	2,220	2,220	2,420	3,420	4,070	4,070	4,160	4,360
\$20,000 - 29,999	850	2,020	2,560	2,760	2,760	2,960	3,960	4,960	5,610	5,700	5,900	6,100
\$30,000 - 39,999	1,020	2,220	2,760	2,960	3,160	4,160	5,160	6,160	6,900	7,100	7,300	7,500
\$40,000 - 59,999	1,020	2,220	2,810	4,010	5,010	6,010	7,070	8,270	9,120	9,320	9,520	9,720
\$60,000 - 79,999	1,070	3,270	4,810	6,010	7,070	8,270	9,470	10,670	11,520	11,720	11,920	12,120
\$80,000 - 99,999	1,870	4,070	5,670	7,070	8,270	9,470	10,670	11,870	12,720	12,920	13,120	13,450
\$100,000 - 124,999	2,020	4,420	6,160	7,560	8,760	9,960	11,160	12,360	13,210	13,880	14,880	15,880
\$125,000 - 149,999	2,040	4,440	6,180	7,580	8,780	9,980	11,250	13,250	14,900	15,900	16,900	17,900
\$150,000 - 174,999	2,040	4,440	6,180	7,580	9,250	11,250	13,250	15,250	16,900	18,030	19,330	20,630
\$175,000 - 199,999	2,040	4,510	7,050	9,250	11,250	13,250	15,250	17,530	19,480	20,780	22,080	23,380
\$200,000 - 249,999	2,720	5,920	8,620	11,120	13,420	15,720	18,020	20,320	22,270	23,570	24,870	26,170
\$250,000 - 449,999	2,970	6,470	9,310	11,810	14,110	16,410	18,710	21,010	22,960	24,260	25,560	26,860
\$450,000 and over	3,140	6,840	9,880	12,580	15,080	17,580	20,080	22,580	24,730	26,230	27,730	29,230



# Employee's Withholding Tax Exemption Certificate

Every employee, on or before the date of commencement of employment, shall furnish his or her employer with a signed Alabama withholding exemption certificate relating to the number of withholding exemptions which he or she claims, which in no event shall exceed the number to which the employee is entitled. In the event the employee inflates the number of exemptions allowed by this Chapter on Form A4, the employee shall pay a penalty of five hundred dollars (\$500) for such action pursuant to Section 40-29-75.

## Part I – To be completed by the employee

EMPLOYEE NAME _____		EMPLOYEE SOCIAL SECURITY NUMBER _____	
STREET ADDRESS _____	CITY _____	STATE _____	ZIP CODE _____

### HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS

1. If you claim no personal exemption for yourself and wish to withhold at the highest rate, write the figure "0", sign and date Form A4 and file it with your employer. \_\_\_\_\_
2. If you are SINGLE or MARRIED FILING SEPARATELY, a \$1,500 personal exemption is allowed.  
Write the letter "S" if claiming the SINGLE exemption or "MS" if claiming the MARRIED FILING SEPARATELY exemption ..... \_\_\_\_\_
3. If you are MARRIED or SINGLE CLAIMING HEAD OF FAMILY, a \$3,000 personal exemption is allowed.  
Write the letter "M" if you are claiming an exemption for both yourself and your spouse or "H" if you are single with qualifying dependents and are claiming the HEAD OF FAMILY exemption. .... \_\_\_\_\_
4. Number of dependents (other than spouse) that you will provide more than one-half of the support for during the year. See dependent qualification below. .... \_\_\_\_\_
5. Additional amount, if any, you want deducted each pay period. .... \$ \_\_\_\_\_
6. **This line to be completed by your employer:** Total exemptions (example: employee claims "M" on line 3 and "2" on line 4. Employer should use column M-2 (married with 2 dependents) in the withholding tables) ..... \_\_\_\_\_

Under penalties of perjury, I certify that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.

Employee's Signature \_\_\_\_\_ Date \_\_\_\_\_

## Part II – To be completed by the employer

EMPLOYER NAME _____		EMPLOYER IDENTIFICATION NUMBER (EIN) _____	
ADDRESS _____	CITY _____	STATE _____	ZIP CODE _____

Employers are required to keep this certificate on file. If the employee is believed to have claimed more exemption than legally entitled or claims 8 or more dependent exemptions, the employer should contact the Department at the following address or phone number for verification: Alabama Department of Revenue, Withholding Tax Section, P.O. Box 327480, Montgomery, AL 36132-7480, by phone at (334) 242-1300, or by fax at (334) 242-0112. If the employee does not qualify for the exemptions claimed upon verification, the employer is required to withhold at the highest rate until the employee submits a corrected Form A4 reflecting the proper exemption they are entitled to claim.

**DEPENDENTS:** To qualify as your dependent (Line 4 above), a person must receive more than one-half of his or her support from you for the year and must be related to you as follows:  
Your son or daughter (including legally adopted children), grandchild, stepson, stepdaughter, son-in-law, or daughter-in-law;  
Your father, mother, grandparent, stepfather, stepmother, father-in-law, or mother-in-law;  
Your brother, sister, stepbrother, stepsister, half-brother, half-sister, brother-in-law, or sister-in-law;  
Your uncle, aunt, nephew, or niece (but only if related by blood).



# Nonresident Military Spouse Withholding Tax Exemption Certificate

Form A4-MS is to be used only for employees claiming exemption from Alabama's income tax withholding requirements based on the conditions set forth under the Military Spouses Residency Relief Act (P.L. 111-97).

## Part I – To be completed by the employee

EMPLOYEE NAME \_\_\_\_\_ EMPLOYEE SOCIAL SECURITY NUMBER \_\_\_\_\_

MILITARY SERVICEMEMBER'S NAME \_\_\_\_\_ SERVICEMEMBER'S SOCIAL SECURITY NUMBER \_\_\_\_\_

ADDRESS WHERE BOTH CURRENTLY RESIDE:  
STREET ADDRESS \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

In order to qualify for this exemption, the employee must be able to answer True to all of the following conditions. If not, they will not qualify to use this form and will need to complete the Form A4 instead.

- 1. My Spouse is an active duty military servicemember . . . . .  True  False
- 2. I am not a military servicemember . . . . .  True  False
- 3. My Spouse's current military orders assign him/her to a location in/near Alabama . . . . .  True  False
- 4. I am present in/near Alabama solely to be with my servicemember Spouse . . . . .  True  False
- 5. I and my military servicemember Spouse live at the same address . . . . .  True  False
- 6. My domicile is a state other than Alabama . . . . .  True  False
- 7. My military servicemember Spouse's domicile is the same as mine, or I will be selecting my Spouse's domicile for tax purposes . . . . .  True  False

If you answered **True** to all of the above conditions, your wages are exempt from Alabama withholding tax.

Under penalties of perjury, I certify that I am not subject to Alabama withholding tax because I meet the conditions set forth under the Military Spouses Residency Relief Act (P.L. 111-97) and that I understand that my state of residency may tax the income I earn in Alabama.

Employee's Signature \_\_\_\_\_ Date \_\_\_\_\_

## Part II – To be completed by the employer

EMPLOYER NAME \_\_\_\_\_ EMPLOYER IDENTIFICATION NUMBER (EIN) \_\_\_\_\_

ADDRESS \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

Employers are required to obtain from the employee a clear photocopy of their current military spouse ID, Form DD 2058 reflecting the servicemember's state of legal residence, and a recent Leave and Earnings Statement. Employers must keep Form A4-MS with the employee's personnel records. If the employer believes the employee has improperly claimed exemption under the MSRRRA, the employer should contact the Department at the following address or phone number: Alabama Department of Revenue, Withholding Tax Section, P.O. Box 327480, Montgomery, AL 36132-7480, by phone at (334) 242-1300, or by fax at (334) 242-0112.

**Arizona tax rates have decreased. As a result, we are revising withholding percentages and are requiring taxpayers to complete a new Form A-4 for 2023.**

Type or print your Full Name		Your Social Security Number
Home Address – number and street or rural route		
City or Town	State	ZIP Code

**Choose either box 1 or box 2:**

- 1** Withhold from gross taxable wages at the percentage checked (**check only one percentage**):
- 0.5%   
  1.0%   
  1.5%   
  2.0%   
  2.5%   
  3.0%   
  3.5%
- Check this box and enter an extra amount to be withheld from each paycheck ..... \$
- 2** I elect an Arizona withholding percentage of zero, and I certify that I expect to have no Arizona tax liability for the current taxable year.

I certify that I have made the election marked above.	
SIGNATURE _____	DATE _____

**Employee's Instructions**

Arizona law requires your employer to withhold Arizona income tax from your wages for work done in Arizona. The amount withheld is applied to your Arizona income tax due when you file your tax return. The amount withheld is a percentage of your gross taxable wages from every paycheck. You may also have your employer withhold an extra amount from each paycheck. Complete this form to select a percentage and any extra amount to be withheld from each paycheck.

**What are my "Gross Taxable Wages"?**

For withholding purposes, your "gross taxable wages" are the wages that will generally be in box 1 of your federal Form W-2. It is your gross wages less any pretax deductions, such as your share of health insurance premiums.

**New Employees**

Complete this form within the first five days of your employment to select an Arizona withholding percentage. You may also have your employer withhold an extra amount from each paycheck. If you do not give this form to your employer the department requires your employer to withhold 2.0% of your gross taxable wages.

**Current Employees**

If you want to change your current amount withheld, you must file this form to change the Arizona withholding percentage or to change the extra amount withheld.

**What Should I do With Form A-4?**

Give your completed Form A-4 to your employer.

**Electing a Withholding Percentage of Zero**

You may elect an Arizona withholding percentage of zero if you expect to have no Arizona income tax liability for the current year. Arizona tax liability is gross tax liability less any tax credits, such as the family tax credit, school tax credits, or credits for taxes paid to other states. If you make this election, your employer will not withhold Arizona income tax from your wages for payroll periods beginning after the date you file the form. To keep this election for the next calendar year, you must give your employer an updated Form A-4. If you do not, your employer may withhold Arizona income tax from your wages and salary until you submit an updated Form A-4.

Zero withholding does not relieve you from paying Arizona income taxes that might be due at the time you file your Arizona income tax return. If you have an Arizona tax liability when you file your return or if at any time during the current year conditions change so that you expect to have a tax liability, you should promptly file a new Form A-4 and choose a withholding percentage that applies to you.

**Voluntary Withholding Election by Certain Nonresident Employees**

Compensation earned by nonresidents while physically working in Arizona for temporary periods is subject to Arizona income tax. However, under Arizona law, compensation paid to certain nonresident employees is not subject to Arizona income tax withholding. These nonresident employees need to review their situations and determine if they should elect to have Arizona income taxes withheld from their Arizona source compensation. Nonresident employees may request that their employer withhold Arizona income taxes by completing this form to elect Arizona income tax withholding.

Type or print your Full Name		Your Social Security Number	
Home Address – number and street or rural route			
City or Town	State	ZIP Code	

**Part 1 Native American Withholding Exemption**

I request to have no Arizona income tax withheld from my wages because I declare that:

- 1 I am a Native American — Enter your Tribal Census Number: \_\_\_\_\_.
- 2 I reside on the \_\_\_\_\_, Indian Reservation.
- 3 I am an enrolled member of the tribe for which that reservation was established.
- 4 All my services as an employee of \_\_\_\_\_, are performed within the boundaries of the reservation named above.

**Part 2 Nonresident Military Spouse Withholding Exemption**

I request to have no Arizona income tax withheld from my wages because I declare that:

- 1 I am the spouse of an active duty servicemember.
- 2 Both my spouse and I are Arizona nonresidents. My state of residence is \_\_\_\_\_ and my military spouse's state of residence is \_\_\_\_\_ (must be the same state).
- 3 My active duty military spouse is in Arizona in compliance with military orders.
- 4 I am present in Arizona solely to be with my military spouse.  
My Military ID Number is: \_\_\_\_\_ Date Issued: (M,M|D,D|Y,Y,Y,Y)

You must include a copy of your military spouse ID and your spouse's last Leave and Earnings Statement (LES).

**Part 3 Nonresident Withholding Exemption**

I request to have no Arizona income tax withheld from my wages because I declare that:

- 1 I am an Arizona nonresident, and I am a resident of:  
 California     Indiana     Oregon     Virginia
- 2 I am allowed a tax credit against my Arizona taxes for taxes paid to the state checked above.

**Part 4 Termination**

I am notifying my employer that I no longer qualify for the previously-claimed withholding exemption. By checking this box, I terminate my exemption.

**Part 5 Signatures**

EMPLOYEE	EMPLOYER
Under penalty of perjury, I certify that I am entitled to the exemption from withholding as claimed above.	I have reviewed all documentation required to be submitted with this request and confirm that if the employee is claiming the exemption under Part 1, that the employee's place of employment is located on the reservation named in Part 1.
EMPLOYEE'S SIGNATURE _____ DATE _____	EMPLOYER'S SIGNATURE _____ DATE _____
Give the completed form and any required documentation to your employer.	Keep the completed form and any documentation for your records. <b>Please do not mail this form to the department unless you are asked to do so.</b>

STATE OF ARKANSAS  
Employee's Withholding Exemption Certificate



Print Full Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

Print Home Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

<b>How to Claim Your Withholding</b> See instructions below		Number of Exemptions Claimed
<p><b>Employee:</b> File this form with your employer. Otherwise, your employer must withhold state income tax from your wages without exemptions or dependents.</p> <p><b>Employer:</b> Keep this certificate with your records.</p>	1. CHECK ONE OF THE FOLLOWING FOR EXEMPTIONS CLAIMED	
	a. <input type="checkbox"/> You claim yourself. (Enter one exemption).....	1
	b. <input type="checkbox"/> You claim yourself and your spouse. (Enter two exemptions).....	1
	c. <input type="checkbox"/> Head of Household, and you claim yourself. (Enter two exemptions) .....	1c
	2. NUMBER OF CHILDREN or DEPENDENTS. (Enter one exemption per dependent).....	2
3. TOTAL EXEMPTIONS. (Add Lines 1a, b, c, and 2) If no exemptions or dependents are claimed, enter zero .....	3	
4. Additional amount, if any, you want deducted from each paycheck. (Enter dollar amount) .....	4	
5. I qualify for the low-income tax rates. (See below for details) .....	5	<input type="checkbox"/> Yes <input type="checkbox"/> No
Please check filing status: <input type="checkbox"/> Single <input type="checkbox"/> Married Filing Jointly <input type="checkbox"/> Head of Household		

I certify that the number of exemptions and dependents claimed on this certificate does not exceed the number to which I am entitled.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Instructions**

**TYPES OF INCOME** - This form can be used for withholding on all types of income, including pensions and annuities.

**NUMBER OF EXEMPTIONS** – (Husband and/or Wife) Do not claim more than the correct number of exemptions. However, if you expect to owe more income tax for the year, you may increase your withholding by claiming a smaller number of exemptions and/or dependents, or you may enter into an agreement with your employer to have additional amounts withheld. This is especially important if you have more than one employer, or if both husband and wife are employed.

**DEPENDENTS** – To qualify as your dependent (line 2 of form), a person must (a) receive more than 1/2 of their support from you for the year, (b) not be claimed as a dependent by such person's spouse, (c) be a citizen or resident of the United States, and (d) have your home as their principal residence and be a member of your household for the entire year or be related to you as follows: son, daughter, grandchild, stepson, stepdaughter, son-in-law or daughter-in-law; your father, mother, grandparent, stepfather, stepmother, father-in-law or mother-in-law; your brother, sister, stepbrother, stepsister, half-brother, half-sister, brother-in-law or sister-in-law; your uncle, aunt, nephew or niece (but only if related by blood).

**CHANGES IN EXEMPTIONS OR DEPENDENTS** – You may file a new certificate at any time if the number of exemptions or dependents **INCREASES**. You must file a new certificate within 10 days if the number of exemptions or dependents previously claimed by you **DECREASES** for any of the following reasons:

- (a) Your spouse for whom you have been claiming an exemption is divorced or legally separated from you, or claims his or her own exemption on a separate certificate, or
- (b) The support you provide to a dependent for whom you claimed an exemption is expected to be less than half of the total support for the year. **OTHER DECREASES** in exemptions or dependents, such as the death of a spouse or a dependent, does not affect your withholding until next year, but requires the filing of a new certificate by December 1 of the year in which they occur.

You may claim additional amounts of withholding tax if desired. This will apply most often when you have income other than wages.

You qualify for the low-income tax rates if your total income from all sources is:

- (a) Single \$13,447 to \$16,000
- (b) Married Filing Jointly \$22,676 to \$26,700  
(1 or less dependents)
- (c) Married Filing Jointly \$27,292 to \$33,100  
(2 or more dependents)
- (d) Head of Household/Qualifying Widow(er) \$19,118 to \$23,300  
(1 or less dependents)
- (e) Head of Household/Qualifying Widow(er) \$22,790 to \$26,600  
(2 or more dependents)

For additional information consult your employer or write to:  
Arkansas Withholding Tax Section  
P. O. Box 8055  
Little Rock, Arkansas 72203-8055





STATE OF ARKANSAS

## Employee's Special Withholding Exemption Certificate

Print full name \_\_\_\_\_ Social Security Number \_\_\_\_\_

Print home address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

<p><b>Employee:</b> File this form with your employer to exempt your earnings from State income tax withholding.</p> <p><b>Employer:</b> Keep this certificate with your records.</p>	<p style="text-align: center;"><b>CHECK THE APPLICABLE BLOCK:</b></p> <p><input type="checkbox"/> I am single and my gross income from all sources will not exceed \$12,674.00.</p> <p><input type="checkbox"/> I am married filing jointly with my spouse, have 1 or less dependents, <u>and</u> our combined gross income from all sources will not exceed \$21,374.00.</p> <p><input type="checkbox"/> I am married filing jointly with my spouse, have 2 or less dependents, <u>and</u> our combined gross income from all sources will not exceed \$25,725.00.</p> <p><input type="checkbox"/> I am unmarried filing Head of Household or a Qualifying Widow(er), have 1 or less dependents, and my gross income from all sources will not exceed \$18,020.00.</p> <p><input type="checkbox"/> I am unmarried filing Head of Household or a Qualifying Widow(er), have 2 or less dependents, and my gross income from all sources will not exceed \$21,481.00.</p>
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I certify that the number of exemptions and dependents claimed on this certificate does not exceed the number to which I am entitled.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## STATE OF ARKANSAS Annual Withholding Tax Exemption Certificate For Military Spouse



Form ARW-4MS is used for employees claiming exemption from Arkansas' Income Tax Withholding requirements. The Military Spouses Residency Relief Act of 2009 amends the Servicemembers Civil Relief Act of 2003 to allow military servicemembers spouse's income to be taxed in the state of domicile.

In order to qualify the conditions below must be met and Sections I, II and IV completed. Each claim for exemption will last for one year and this form needs to be filed by December 1 of each year to continue the withholding exemption yearly. To opt out of the withholding exemption, complete Sections I, III and IV below.

**TAX YEAR**

### SECTION I

Employee's Name

Employee's SSN

Military Servicemember Spouse's Name

Spouse's SSN

Current Street Address, City, and Zip Code

Military Servicemember's Domicile

### SECTION II

To qualify for the exemption you must meet the conditions below and complete this section in full.

- I am not a military servicemember.....  YES  NO
- I am married to a military servicemember.....  YES  NO
- I live with my spouse.....  YES  NO
- My spouse's current military orders assign him/her to a location in Arkansas?.....  YES  NO
- My domicile is a state other than Arkansas? .....  YES  NO

State of domicile \_\_\_\_\_

### SECTION III

I want to opt out of the exemption for military spouse's and withhold Arkansas taxes.....  YES  NO

### SECTION IV

\_\_\_\_\_  
Employee's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Phone Number

Under penalties of perjury, I certify that I am not subject to Arkansas withholding tax because I meet the conditions set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act (P.L. 111-97)

Give this certificate to your employer and keep a copy for your records.

# INSTRUCTIONS FOR ARW-4MS

## Notice To Employers:

Employers are required to withhold the correct Arkansas income tax on an employee unless the employee has provided the employer with a federal Form W-4 or, if applicable, a complete, signed Form ARW-4MS.

## Employer Requirements:

1. Employee must provide an original of his/her military spouse's most recent Leave and Earnings Statement (LES) to be kept by employer with employee's personnel records. Employer must verify that the employee's military spouse's LES assignment location matches the location indicated on Form ARW-4MS.
2. Employee must show employer his/her current Military ID, and employer must verify the ID identifies the employee as a current military spouse. (Employers are not permitted by federal law to copy the Military ID. Employers are allowed to copy the military spouse's ID.) These IDs are reissued every four years, so employer may not accept a Military ID that is dated more than four years before the date the employer reviews it.
3. Employer must keep Arkansas Form ARW-4MS with the employee's personnel records.



STATE OF ARKANSAS  
Military Employee's  
**Withholding Exemption Certificate**

First and Last Name	Social Security Number	
Mailing Address		
City, State, and Zip Code		
<p>I, _____, declare that the service pay or allowance I receive as an active duty member of the United States Armed Services is exempt from Arkansas withholding in accordance with Act 1408 of 2013.</p> <p>Military Employee: File this form with your employer. Otherwise, your employer must withhold state income tax from your wages.</p> <p>Employer: Keep this certificate with your records.</p>		
Signature	Date	Daytime Phone Number
Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and belief, the information is true, correct and complete.		



The *California Employer's Guide (DE 44)* ([edd.ca.gov/pdf\\_pub\\_ctr/de44.pdf](http://edd.ca.gov/pdf_pub_ctr/de44.pdf)) provides the income tax withholding tables. This publication may be found by visiting Payroll Taxes - Forms and Publications ([edd.ca.gov/Payroll\\_Taxes/Forms\\_and\\_Publications.htm](http://edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm)). To assist you in calculating your tax liability, please visit the Franchise Tax Board (FTB) ([ftb.ca.gov](http://ftb.ca.gov)).

**If you need information on your last *California Resident Income Tax Return (FTB Form 540)*, visit the FTB ([ftb.ca.gov](http://ftb.ca.gov)).**

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**Notification:** The burden of proof rests with the employee to show the correct California income tax withholding. Pursuant to section 4340-1(e) of Title 22, California Code of Regulations (CCR) ([govt.westlaw.com/calregs/Search/Index](http://govt.westlaw.com/calregs/Search/Index)), the FTB or the EDD may, by special direction in writing, require an employer to submit a Form W-4 or DE 4 when such forms are necessary for the administration of the withholding tax programs.

**Penalty:** You may be fined \$500 if you file, with no reasonable basis, a DE 4 that results in less tax being withheld than is properly allowable. In addition, criminal penalties apply for willfully supplying false or fraudulent information or failing to supply information requiring an increase in withholding. This is provided by section 13101 of the California Unemployment Insurance Code ([leginfo.ca.gov/faces/codes.xhtml](http://leginfo.ca.gov/faces/codes.xhtml)) and section 19176 of the Revenue and Taxation Code ([leginfo.ca.gov/faces/codes.xhtml](http://leginfo.ca.gov/faces/codes.xhtml)).

# Worksheets

## Instructions — 1 — Allowances\*

When determining your withholding allowances, you must consider your personal situation:

- Do you claim allowances for dependents or blindness?
- Will you itemize your deductions?
- Do you have more than one income coming into the household?

**Two-Earners/Multiple Incomes:** When earnings are derived from more than one source, under-withholding may occur. If you have a working spouse or more than one job, it is best to check the box "SINGLE or MARRIED (with two or more incomes)." Figure the total number of allowances you are entitled to claim on all jobs using only one DE 4 form. Claim allowances with **one** employer.

Do **not** claim the same allowances with more than one employer. Your withholding will usually be most accurate when all allowances are claimed on the DE 4 filed for the highest paying job and zero allowances are claimed for the others.

**Married But Not Living With Your Spouse:** You may check the "Head of Household" marital status box if you meet all of the following tests:

- (1) Your spouse will not live with you **at any time** during the year;
- (2) You will furnish over half of the cost of maintaining a home for the entire year for yourself and your child or stepchild who qualifies as your dependent; **and**
- (3) You will file a separate return for the year.

**Head of Household:** To qualify, you must be unmarried or legally separated from your spouse and pay more than 50% of the costs of maintaining a home for the **entire** year for yourself and your dependent(s) or other qualifying individuals. Cost of maintaining the home includes such items as rent, property insurance, property taxes, mortgage interest, repairs, utilities, and cost of food. It does not include the individual's personal expenses or any amount which represents value of services performed by a member of the household of the taxpayer.

### Worksheet A

### Regular Withholding Allowances

- |  |       |
|--|-------|
| (A) Allowance for yourself — enter 1   | (A)   |
| (B) Allowance for your spouse (if not separately claimed by your spouse) — enter 1             | (B)   |
| (C) Allowance for blindness — yourself — enter 1   | (C)   |
| (D) Allowance for blindness — your spouse (if not separately claimed by your spouse) — enter 1 | (D)   |
| (E) Allowance(s) for dependent(s) — do not include yourself or your spouse                     | (E)   |
| (F) Total — add lines (A) through (E) above and enter on line 1a of the DE 4                   | (F) 0 |

## Instructions — 2 — (Optional) Additional Withholding Allowances

If you expect to itemize deductions on your California income tax return, you can claim additional withholding allowances. Use Worksheet B to determine whether your expected estimated deductions may entitle you to claim **one or more additional** withholding allowances. Use last year's FTB Form 540 as a model to calculate this year's withholding amounts.

Do not include deferred compensation, qualified pension payments, or flexible benefits, etc., that are deducted from your gross pay but are not taxed on this worksheet.

You may reduce the amount of tax withheld from your wages by claiming one additional withholding allowance for each \$1,000, or fraction of \$1,000, by which you expect your estimated deductions for the year to exceed your allowable standard deduction.

### Worksheet B

### Estimated Deductions

Use this worksheet **only** if you plan to itemize deductions, claim certain adjustments to income, or have a large amount of nonwage income not subject to withholding.

- |  |             |
|--|-------------|
| 1. Enter an estimate of your itemized deductions for California taxes for this tax year as listed in the schedules in the FTB Form 540   | 1.          |
| 2. Enter \$10,726 if married filing joint with two or more allowances, unmarried head of household, or qualifying widow(er) with dependent(s) or \$5,363 if single or married filing separately, dual income married, or married with multiple employers | – 2.        |
| 3. Subtract line 2 from line 1, enter difference   | = 3. 0 . 00 |
| 4. Enter an estimate of your adjustments to income (alimony payments, IRA deposits)  | + 4.        |
| 5. Add line 4 to line 3, enter sum   | = 5. 0 . 00 |
| 6. Enter an estimate of your nonwage income (dividends, interest income, alimony receipts)   | – 6.        |
| 7. If line 5 is greater than line 6 (if less, see below [go to line 9]);<br>Subtract line 6 from line 5, enter difference  | = 7. 0 . 00 |
| 8. Divide the amount on line 7 by \$1,000, round any fraction to the nearest whole number<br>enter this number on line 1b of the DE 4. Complete Worksheet C, if needed, otherwise <b>stop here</b> .   | 8. 0 . 00   |
| 9. If line 6 is greater than line 5;<br>Enter amount from line 6 (nonwage income)  | 9.          |
| 10. Enter amount from line 5 (deductions)  | 10. 0 . 00  |
| 11. Subtract line 10 from line 9, enter difference. Then, complete Worksheet C.  | 11. 0 . 00  |

\*Wages paid to registered domestic partners will be treated the same for state income tax purposes as wages paid to spouses for California PIT withholding and PIT wages. This law does not impact federal income tax law. A registered domestic partner means an individual partner in a domestic partner relationship within the meaning of section 297 of the Family Code. For more information, please call our Taxpayer Assistance Center at 1-888-745-3886.

**Worksheet C**

**Additional Tax Withholding and Estimated Tax**

1. Enter estimate of total wages for tax year 2024. 1.
2. Enter estimate of nonwage income (line 6 of Worksheet B). 2.
3. Add line 1 and line 2. Enter sum. 3.
4. Enter itemized deductions or standard deduction (line 1 or 2 of Worksheet B, whichever is largest). 4.
5. Enter adjustments to income (line 4 of Worksheet B). 5.
6. Add line 4 and line 5. Enter sum. 6.
7. Subtract line 6 from line 3. Enter difference. 7. 0 . 00
8. Figure your tax liability for the amount on line 7 by using the 2024 tax rate schedules below. 8.
9. Enter personal exemptions (line F of Worksheet A x \$158.40). 9. 0 . 00
10. Subtract line 9 from line 8. Enter difference. 10. 0 . 00
11. Enter any tax credits. (See FTB Form 540). 11.
12. Subtract line 11 from line 10. Enter difference. This is your total tax liability. 12. 0 . 00
13. Calculate the tax withheld and estimated to be withheld during 2024. Contact your employer to request the amount that will be withheld on your wages based on the marital status and number of withholding allowances you will claim for 2024. Multiply the estimated amount to be withheld by the number of pay periods left in the year. Add the total to the amount already withheld for 2024. 13.
14. Subtract line 13 from line 12. Enter difference. If this is less than zero, you do not need to have additional taxes withheld. 14. 0 . 00
15. Divide line 14 by the number of pay periods remaining in the year. Enter this figure on line 2 of the DE 4. 15.

**Note:** Your employer is not required to withhold the additional amount requested on line 2 of your DE 4. If your employer does not agree to withhold the additional amount, you may increase your withholdings as much as possible by using the "single" status with "zero" allowances. If the amount withheld still results in an underpayment of state income taxes, you may need to file quarterly estimates on Form 540-ES with the FTB to avoid a penalty.

*These Tables Are for Calculating Worksheet C and for 2024 Only*

**Single Persons, Dual Income Married  
or Married With Multiple Employers**

IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$10,412	1.100%	\$0	\$0.00
\$10,412	\$24,684	2.200%	\$10,412	\$114.53
\$24,684	\$38,959	4.400%	\$24,684	\$428.51
\$38,959	\$54,081	6.600%	\$38,959	\$1,056.61
\$54,081	\$68,350	8.800%	\$54,081	\$2,054.66
\$68,350	\$349,137	10.230%	\$68,350	\$3,310.33
\$349,137	\$418,961	11.330%	\$349,137	\$32,034.84
\$418,961	\$698,271	12.430%	\$418,961	\$39,945.90
\$698,271	\$1,000,000	13.530%	\$698,271	\$74,664.13
\$1,000,000	and over	14.630%	\$1,000,000	\$115,488.06

**Married Persons**

IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$20,824	1.100%	\$0	\$0.00
\$20,824	\$49,368	2.200%	\$20,824	\$229.06
\$49,368	\$77,918	4.400%	\$49,368	\$857.03
\$77,918	\$108,162	6.600%	\$77,918	\$2,113.23
\$108,162	\$136,700	8.800%	\$108,162	\$4,109.33
\$136,700	\$698,274	10.230%	\$136,700	\$6,620.67
\$698,274	\$837,922	11.330%	\$698,274	\$64,069.69
\$837,922	\$1,000,000	12.430%	\$837,922	\$79,891.81
\$1,000,000	\$1,396,542	13.530%	\$1,000,000	\$100,038.11
\$1,396,542	and over	14.630%	\$1,396,542	\$153,690.24

**Unmarried/Head of Household**

IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$20,839	1.100%	\$0	\$0.00
\$20,839	\$49,371	2.200%	\$20,839	\$229.23
\$49,371	\$63,644	4.400%	\$49,371	\$856.93
\$63,644	\$78,765	6.600%	\$63,644	\$1,484.94
\$78,765	\$93,037	8.800%	\$78,765	\$2,482.93
\$93,037	\$474,824	10.230%	\$93,037	\$3,738.87
\$474,824	\$569,790	11.330%	\$474,824	\$42,795.68
\$569,790	\$949,649	12.430%	\$569,790	\$53,555.33
\$949,649	\$1,000,000	13.530%	\$949,649	\$100,771.80
\$1,000,000	and over	14.630%	\$1,000,000	\$107,584.29

If you need information on your last California Resident Income Tax Return, FTB Form 540, visit [FTB](https://ftb.ca.gov) (ftb.ca.gov).

The DE 4 information is collected for purposes of administering the PIT law and under the authority of Title 22, CCR, section 4340-1, and the California Revenue and Taxation Code, including section 18624. The Information Practices Act of 1977 requires that individuals be notified of how information they provide may be used. Further information is contained in the instructions that came with your last California resident income tax return.



# Employee's Withholding Certificate

**Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.  
 Give Form W-4 to your employer.  
 Your withholding is subject to review by the IRS.**

**2024**

<b>Step 1: Enter Personal Information</b>	(a) First name and middle initial	Last name	(b) Social security number
	Address		Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to <a href="http://www.ssa.gov">www.ssa.gov</a> .
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or <b>Married filing separately</b> <input type="checkbox"/> <b>Married filing jointly</b> or <b>Qualifying surviving spouse</b> <input type="checkbox"/> <b>Head of household</b> (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

**Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5.** See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App).

**Step 2:  
Multiple Jobs  
or Spouse  
Works**

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate . . . . .

**Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs.** Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

<b>Step 3: Claim Dependent and Other Credits</b>	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of qualifying children under age 17 by \$2,000 \$ _____ Multiply the number of other dependents by \$500 . . . . . \$ _____ Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here . . . . .	<b>3</b>	\$
<b>Step 4 (optional): Other Adjustments</b>	(a) <b>Other income (not from jobs).</b> If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . . . . .	<b>4(a)</b>	\$
	(b) <b>Deductions.</b> If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here . . . . .	<b>4(b)</b>	\$
	(c) <b>Extra withholding.</b> Enter any additional tax you want withheld each <b>pay period</b> . .	<b>4(c)</b>	\$

<b>Step 5: Sign Here</b>	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.		
	<b>Employee's signature</b> (This form is not valid unless you sign it.)	<b>Date</b>	

<b>Employers Only</b>	Employer's name and address	First date of employment	Employer identification number (EIN)
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## General Instructions

Section references are to the Internal Revenue Code.

### Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to [www.irs.gov/FormW4](http://www.irs.gov/FormW4).

### Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

**Exemption from withholding.** You may claim exemption from withholding for 2024 if you meet both of the following conditions: you had no federal income tax liability in 2023 **and** you expect to have no federal income tax liability in 2024. You had no federal income tax liability in 2023 if (1) your total tax on line 24 on your 2023 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2024 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2025.

**Your privacy.** Steps 2(c) and 4(a) ask for information regarding income you received from sources other than the job associated with this Form W-4. If you have concerns with providing the information asked for in Step 2(c), you may choose Step 2(b) as an alternative; if you have concerns with providing the information asked for in Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c) as an alternative.

**When to use the estimator.** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) if you:

1. Expect to work only part of the year;
2. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
3. Prefer the most accurate withholding for multiple job situations.

**Self-employment.** Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to figure the amount to have withheld.

**Nonresident alien.** If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

## Specific Instructions

**Step 1(c).** Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

**Step 2.** Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

Option **(a)** most accurately calculates the additional tax you need to have withheld, while option **(b)** does so with a little less accuracy.

Instead, if you (and your spouse) have a total of only two jobs, you may check the box in option **(c)**. The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



**Multiple jobs.** Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

**Step 3.** This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

### Step 4 (optional).

**Step 4(a).** Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

**Step 4(b).** Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2024 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

**Step 4(c).** Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b) – Multiple Jobs Worksheet (Keep for your records.)



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on only ONE Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

- 1 Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3
2 Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a
b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b
c Add the amounts from lines 2a and 2b and enter the result on line 2c
3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc.
4 Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld)

Step 4(b) – Deductions Worksheet (Keep for your records.)



- 1 Enter an estimate of your 2024 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income
2 Enter: { \$29,200 if you're married filing jointly or a qualifying surviving spouse; \$21,900 if you're head of household; \$14,600 if you're single or married filing separately }
3 If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"
4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information
5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

**Married Filing Jointly or Qualifying Surviving Spouse**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$0	\$780	\$850	\$940	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,370
\$10,000 - 19,999	0	780	1,780	1,940	2,140	2,220	2,220	2,220	2,220	2,220	2,570	3,570
\$20,000 - 29,999	780	1,780	2,870	3,140	3,340	3,420	3,420	3,420	3,420	3,770	4,770	5,770
\$30,000 - 39,999	850	1,940	3,140	3,410	3,610	3,690	3,690	3,690	4,040	5,040	6,040	7,040
\$40,000 - 49,999	940	2,140	3,340	3,610	3,810	3,890	3,890	4,240	5,240	6,240	7,240	8,240
\$50,000 - 59,999	1,020	2,220	3,420	3,690	3,890	3,970	4,320	5,320	6,320	7,320	8,320	9,320
\$60,000 - 69,999	1,020	2,220	3,420	3,690	3,890	4,320	5,320	6,320	7,320	8,320	9,320	10,320
\$70,000 - 79,999	1,020	2,220	3,420	3,690	4,240	5,320	6,320	7,320	8,320	9,320	10,320	11,320
\$80,000 - 99,999	1,020	2,220	3,620	4,890	6,090	7,170	8,170	9,170	10,170	11,170	12,170	13,170
\$100,000 - 149,999	1,870	4,070	6,270	7,540	8,740	9,820	10,820	11,820	12,830	14,030	15,230	16,430
\$150,000 - 239,999	1,960	4,360	6,760	8,230	9,630	10,910	12,110	13,310	14,510	15,710	16,910	18,110
\$240,000 - 259,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190
\$260,000 - 279,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190
\$280,000 - 299,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,380
\$300,000 - 319,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,980	17,980	19,980
\$320,000 - 364,999	2,040	4,440	6,840	8,310	9,710	11,280	13,280	15,280	17,280	19,280	21,280	23,280
\$365,000 - 524,999	2,720	6,010	9,510	12,080	14,580	16,950	19,250	21,550	23,850	26,150	28,450	30,750
\$525,000 and over	3,140	6,840	10,540	13,310	16,010	18,590	21,090	23,590	26,090	28,590	31,090	33,590

**Single or Married Filing Separately**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$240	\$870	\$1,020	\$1,020	\$1,020	\$1,540	\$1,870	\$1,870	\$1,870	\$1,870	\$1,910	\$2,040
\$10,000 - 19,999	870	1,680	1,830	1,830	2,350	3,350	3,680	3,680	3,680	3,720	3,920	4,050
\$20,000 - 29,999	1,020	1,830	1,980	2,510	3,510	4,510	4,830	4,830	4,870	5,070	5,270	5,400
\$30,000 - 39,999	1,020	1,830	2,510	3,510	4,510	5,510	5,830	5,870	6,070	6,270	6,470	6,600
\$40,000 - 59,999	1,390	3,200	4,360	5,360	6,360	7,370	7,890	8,090	8,290	8,490	8,690	8,820
\$60,000 - 79,999	1,870	3,680	4,830	5,840	7,040	8,240	8,770	8,970	9,170	9,370	9,570	9,700
\$80,000 - 99,999	1,870	3,690	5,040	6,240	7,440	8,640	9,170	9,370	9,570	9,770	9,970	10,810
\$100,000 - 124,999	2,040	4,050	5,400	6,600	7,800	9,000	9,530	9,730	10,180	11,180	12,180	13,120
\$125,000 - 149,999	2,040	4,050	5,400	6,600	7,800	9,000	10,180	11,180	12,180	13,180	14,180	15,310
\$150,000 - 174,999	2,040	4,050	5,400	6,860	8,860	10,860	12,180	13,180	14,230	15,530	16,830	18,060
\$175,000 - 199,999	2,040	4,710	6,860	8,860	10,860	12,860	14,380	15,680	16,980	18,280	19,580	20,810
\$200,000 - 249,999	2,720	5,610	8,060	10,360	12,660	14,960	16,590	17,890	19,190	20,490	21,790	23,020
\$250,000 - 399,999	2,970	6,080	8,540	10,840	13,140	15,440	17,060	18,360	19,660	20,960	22,260	23,500
\$400,000 - 449,999	2,970	6,080	8,540	10,840	13,140	15,440	17,060	18,360	19,660	20,960	22,260	23,500
\$450,000 and over	3,140	6,450	9,110	11,610	14,110	16,610	18,430	19,930	21,430	22,930	24,430	25,870

**Head of Household**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$510	\$850	\$1,020	\$1,020	\$1,020	\$1,020	\$1,220	\$1,870	\$1,870	\$1,870	\$1,960
\$10,000 - 19,999	510	1,510	2,020	2,220	2,220	2,220	2,420	3,420	4,070	4,070	4,160	4,360
\$20,000 - 29,999	850	2,020	2,560	2,760	2,760	2,960	3,960	4,960	5,610	5,700	5,900	6,100
\$30,000 - 39,999	1,020	2,220	2,760	2,960	3,160	4,160	5,160	6,160	6,900	7,100	7,300	7,500
\$40,000 - 59,999	1,020	2,220	2,810	4,010	5,010	6,010	7,070	8,270	9,120	9,320	9,520	9,720
\$60,000 - 79,999	1,070	3,270	4,810	6,010	7,070	8,270	9,470	10,670	11,520	11,720	11,920	12,120
\$80,000 - 99,999	1,870	4,070	5,670	7,070	8,270	9,470	10,670	11,870	12,720	12,920	13,120	13,450
\$100,000 - 124,999	2,020	4,420	6,160	7,560	8,760	9,960	11,160	12,360	13,210	13,880	14,880	15,880
\$125,000 - 149,999	2,040	4,440	6,180	7,580	8,780	9,980	11,250	13,250	14,900	15,900	16,900	17,900
\$150,000 - 174,999	2,040	4,440	6,180	7,580	9,250	11,250	13,250	15,250	16,900	18,030	19,330	20,630
\$175,000 - 199,999	2,040	4,510	7,050	9,250	11,250	13,250	15,250	17,530	19,480	20,780	22,080	23,380
\$200,000 - 249,999	2,720	5,920	8,620	11,120	13,420	15,720	18,020	20,320	22,270	23,570	24,870	26,170
\$250,000 - 449,999	2,970	6,470	9,310	11,810	14,110	16,410	18,710	21,010	22,960	24,260	25,560	26,860
\$450,000 and over	3,140	6,840	9,880	12,580	15,080	17,580	20,080	22,580	24,730	26,230	27,730	29,230



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DR 1059 (07/20/23)  
COLORADO DEPARTMENT OF REVENUE  
Denver CO 80261-0005

## Affidavit of Exemption for the Nonresident Spouse of a U.S. Servicemember

Servicemember's Spouse		
Last Name	First Name	Middle Initial
SSN	State of Residence	
Servicemember		
Last Name	First Name	Middle Initial
SSN	State of Residence	
Permanent Duty Station	Calendar Year	
<p><b>Purpose of This Affidavit</b> The nonresident spouse of a servicemember may provide a completed copy of this affidavit, along with a copy of his or her dependent ID card issued by the applicable branch of the uniformed services, to the nonresident spouse's employer to attest to his or her eligibility for exemption from Colorado wage withholding. An employer who has received a properly completed affidavit from an employee is relieved of the obligation to withhold Colorado income tax from the employee's pay. The employer should not submit the affidavit to the Department of Revenue, but rather the employer must retain the affidavit in their records and provide a copy of it to the Department only upon request.</p> <p>If a servicemember's spouse is required to file a Colorado income tax return, a copy of this affidavit, along with a copy of his or her dependent ID card, must be submitted with his or her Colorado income tax return.</p> <p><b>Colorado Income Tax and Wage Withholding Tax Exemption</b> Federal law 50 U.S.C. § 4001(c) precludes Colorado from taxing the income earned by the spouse of a servicemember for services performed within Colorado if both:</p> <ul style="list-style-type: none"> <li>the spouse is not a resident of Colorado; and</li> <li>the spouse is in Colorado solely to be with the servicemember serving in compliance with military orders.</li> </ul> <p>If these conditions are met, the spouse's wages are exempt from Colorado income tax and wage withholding tax.</p> <p><b>"Servicemember" Definition and Residency</b> A "servicemember" is a member of the Army, Navy, Air Force, Space Force, Marine Corps, Coast Guard or the commissioned corps of either the National Oceanic and Atmospheric Administration or the Public Health Service. A servicemember who is not a Colorado resident does not become a Colorado resident simply because they are in Colorado solely in compliance with military orders.</p> <p><b>Residency of a Servicemember's Spouse</b> A servicemember's spouse may elect, for income tax purposes, to use the same state of residence as the servicemember. If a servicemember is not a Colorado resident, and is instead a resident of another state, his or her spouse can elect to also be a resident of that state and not a resident of Colorado. Additionally, if a servicemember and his or her spouse have as their shared state of residence a state other than Colorado, the spouse also does not become a Colorado resident simply because he or she is in Colorado solely to be with the servicemember who is serving in compliance with military orders.</p>		
Attestation by Servicemember's Spouse		Initial
1. I am not a resident of Colorado, based upon the conditions described above.		
2. My spouse is a servicemember, as defined above.		
3. My spouse is not a Colorado resident, based upon the conditions described above.		
4. I am in Colorado solely to be with my spouse, who is serving in compliance with military orders.		
5. I will notify my employer immediately if I become a Colorado resident.		
I hereby attest that, to the best of my knowledge and belief, the foregoing statements are true, accurate, and complete and the wages I earn from services performed in Colorado are therefore exempt from Colorado income and wage withholding tax.		
Signature of Servicemember's Spouse		Date (MM/DD/YY)

# Form CT-W4

## Employee's Withholding Certificate

**Employee Instructions**

- Read the instructions on Page 2 before completing this form.
- Select the filing status you expect to report on your Connecticut income tax return.

- Choose the statement that best describes your gross income.
- Enter the *Withholding Code* on Line 1 below.

Married Filing Jointly	Withholding Code
Our expected combined annual gross income is <b>less</b> than or equal to \$24,000 or I am claiming exemption under the Military Spouses Residency Relief Act (MSRRA)* and no withholding is necessary.	<b>E</b>
My spouse <b>is</b> employed and our expected combined annual gross income is <b>greater</b> than \$24,000 and less than or equal to \$100,500. See <i>Certain Married Individuals</i> , Page 2.	<b>A</b>
My spouse <b>is not</b> employed and our expected combined annual gross income is <b>greater</b> than \$24,000.	<b>C</b>
My spouse <b>is</b> employed and our expected combined annual gross income is <b>greater</b> than \$100,500.	<b>D</b>
I have significant nonwage income and wish to avoid having too little tax withheld.	<b>D</b>
I am a nonresident of Connecticut with substantial other income.	<b>D</b>
Qualifying Surviving Spouse	Withholding Code
My expected annual gross income is <b>less</b> than or equal to \$24,000 or I am claiming exemption under the MSRRA* and no withholding is necessary.	<b>E</b>
My expected annual gross income is <b>greater</b> than \$24,000.	<b>C</b>
I have significant nonwage income and wish to avoid having too little tax withheld.	<b>D</b>
I am a nonresident of Connecticut with substantial other income.	<b>D</b>

Married Filing Separately	Withholding Code
My expected annual gross income is <b>less</b> than or equal to \$12,000 or I am claiming exemption under the MSRRA* and no withholding is necessary.	<b>E</b>
My expected annual gross income is <b>greater</b> than \$12,000.	<b>A</b>
I have significant nonwage income and wish to avoid having too little tax withheld.	<b>D</b>
I am a nonresident of Connecticut with substantial other income.	<b>D</b>
Single	Withholding Code
My expected annual gross income is <b>less</b> than or equal to \$15,000 and no withholding is necessary.	<b>E</b>
My expected annual gross income is <b>greater</b> than \$15,000.	<b>F</b>
I have significant nonwage income and wish to avoid having too little tax withheld.	<b>D</b>
I am a nonresident of Connecticut with substantial other income.	<b>D</b>
Head of Household	Withholding Code
My expected annual gross income is <b>less</b> than or equal to \$19,000 and no withholding is necessary.	<b>E</b>
My expected annual gross income is <b>greater</b> than \$19,000.	<b>B</b>
I have significant nonwage income and wish to avoid having too little tax withheld.	<b>D</b>
I am a nonresident of Connecticut with substantial other income.	<b>D</b>

\* If you are claiming the Military Spouses Residency Relief Act (MSRRA) exemption, see instructions on Page 2.

**Employees:** See *Employee General Instructions* on Page 2. Sign and return Form CT-W4 to your employer. Keep a copy for your records.

1. Withholding Code: Enter *Withholding Code* letter chosen from above. .... 1. \_\_\_\_\_
2. Additional withholding amount per pay period: If any, see instructions. .... 2. \$ \_\_\_\_\_
3. Reduced withholding amount per pay period: If any, see instructions. .... 3. \$ \_\_\_\_\_

Check if you are claiming the MSRRA exemption and enter state of legal residence/domicile: \_\_\_\_\_

First name	MI	Last name	Social Security Number
Home address (number and street, apartment number, suite number, PO Box)			
City/town	State	ZIP code	

**Declaration:** I declare under penalty of law that I have examined this certificate and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for reporting false information is a fine of not more than \$5,000, imprisonment for not more than five years, or both.

Employee's signature	Date
----------------------	------

**Employers:** See *Employer Instructions*, on Page 2.

Is this a new or rehired employee?  No  Yes Enter date hired: \_\_\_\_\_ mm/dd/yyyy

Employer's business name	Federal Employer Identification Number
Employer's business address	
City/town	State ZIP code
Contact person	Telephone number - -

# Form CT-W4 Instructions

## Employee General Instructions

**Form CT-W4**, *Employee's Withholding Certificate*, provides your employer with the necessary information to withhold the correct amount of Connecticut income tax from your wages to ensure that you will not be underwithheld or overwithheld.

You are required to pay Connecticut income tax as income is earned or received during the year. You should complete a new Form CT-W4 at least once a year or if your tax situation changes.

If your circumstances change, such as you receive a bonus or your filing status changes, you must furnish your employer with a new Form CT-W4 within ten days of the change.

### Gross Income

For Form CT-W4 purposes, **gross income** means all income from all sources, whether received in the form of money, goods, property, or services, not exempt from federal income tax, and includes any additions to income from *Schedule 1 of Form CT-1040, Connecticut Resident Income Tax Return*, or **Form CT-1040NR/PY, Connecticut Nonresident and Part-Year Resident Income Tax Return**.

### Filing Status

Generally, the filing status you expect to report on your Connecticut income tax return is the same as the filing status you expect to report on your federal income tax return. However, special rules apply to married individuals who file a joint federal return but have a different residency status. Nonresidents and part-year residents should see the instructions to Form CT-1040NR/PY.

### Check Your Withholding

You may be underwithheld if any of the following apply:

- You have more than one job;
- You qualify under *Certain Married Individuals*; or
- You have substantial nonwage income.

If you are underwithheld, you should consider adjusting your withholding or making estimated payments using **Form CT-1040ES, Estimated Connecticut Income Tax Payment Coupon for Individuals**. You may also select *Withholding Code "D"* to elect the highest level of withholding.

If you owe \$1,000 or more, after subtracting from your Connecticut income tax the amount withheld from your income for the prior taxable year, and any PE Tax Credit, you may be subject to interest on the underpayment at the rate of 1% per month or fraction of a month.

### Certain Married Individuals

If you are a married individual filing jointly and you and your spouse both select *Withholding Code "A,"* you may have too much or too little Connecticut income tax withheld from your pay. This is because the phase-out of the personal exemption and credit is based on your combined incomes. The withholding tables cannot reflect your exact withholding requirement without considering the income of your spouse.

To minimize this problem and determine if you need to adjust your withholding using Line 2 or Line 3, see *Supplemental Tables in Informational Publication 2024(7), Is My Connecticut Withholding Correct?*

### Nonresident Employees Working Partly Within and Partly Outside of Connecticut

If you work partly within and partly outside of Connecticut for the same employer, you should also complete **Form CT-W4NA, Employee's Withholding or Exemption Certificate - Nonresident Apportionment**, and provide it to your employer. The information on

Form CT-W4NA and Form CT-W4 will help your employer determine how much to withhold from your wages for services performed within Connecticut. Residents of states with a "convenience of the employer" test will be subject to similar rules for work performed for a Connecticut employer. Any nonresident who expects to have no Connecticut income tax liability should choose *Withholding Code "E."*

### Armed Forces Personnel and Veterans

If you are a Connecticut resident, your armed forces pay is subject to Connecticut income tax withholding unless you qualify as a nonresident for Connecticut income tax purposes. If you qualify as a nonresident, you may request that no Connecticut income tax be withheld from your armed forces pay by entering *Withholding Code "E"* on Line 1.

### Military Spouses Residency Relief Act (MSRRA)

If you are claiming an exemption from Connecticut income tax under the MSRRA, you must provide your employer with a copy of your military spouse's Leave and Earnings Statement (LES) and a copy of your military dependent ID card.

See **Informational Publication 2019(5), Connecticut Income Tax Information for Armed Forces Personnel and Veterans**.

### Employer Instructions

For any employee who does not complete Form CT-W4, you are required to withhold at the highest marginal rate of 6.99% without allowance for exemption. You are required to keep Form CT-W4 in your files for each employee.

### Report Certain Employees Claiming Exemption From Withholding to DRS

Employers are required to file copies of Form CT-W4 with DRS for certain employees claiming "E" (no withholding is necessary). Mail copies of Forms CT-W4 to:

Department of Revenue Services  
PO Box 2931  
Hartford CT 06104-2931

### Report New and Rehired Employees to the Department of Labor

**New employees** are workers not previously employed by your business, or workers rehired after having been separated from your business for more than sixty consecutive days.

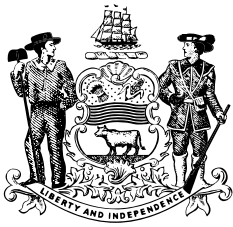
Employers with offices in Connecticut or transacting business in Connecticut are required to report new hires to the Department of Labor (DOL) within 20 days of the date of hire.

New hires can be reported by:

- Using the Connecticut New Hire Reporting website at **[www1.ctdol.state.ct.us/newhires](http://www1.ctdol.state.ct.us/newhires)**;
- Faxing copies of completed Forms CT-W4 to **800-816-1108**; or
- Mailing copies of completed Forms CT-W4 to:

Connecticut Department of Labor  
Office of Research, CT-W4  
200 Folly Brook Blvd  
Wethersfield CT 06109

For more information on DOL requirements or for alternative reporting options, visit the DOL website at **[portal.ct.gov/dol](http://portal.ct.gov/dol)** or call DOL at 860-263-6310.



# DELAWARE F O R M

## DIVISION OF REVENUE **DE-W4**



### EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

1. FIRST NAME AND MIDDLE INITIAL		LAST NAME	2. TAXPAYER ID	
HOME ADDRESS (NUMBER AND STREET OR RURAL ROUTE)			3. MARITAL STATUS	
			<input type="checkbox"/> Single	<input type="checkbox"/> Married
CITY OR TOWN			STATE	ZIP CODE

- 4 Total number of dependents you can claim on your return
- 5 Additional amount, if any, you want withheld from each paycheck

4	
5	\$

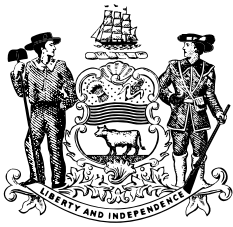
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.

\_\_\_\_\_  
EMPLOYEE SIGNATURE (This form is not valid unless signed)

\_\_\_\_\_  
DATE

6. EMPLOYER'S NAME AND ADDRESS	
7. FIRST DAY OF EMPLOYMENT	8. TAXPAYER ID (EMPLOYER IDENTIFICATION NUMBER)





# DELAWARE F O R M

## DIVISION OF REVENUE **DE-W4R**

### RESIDENT WITHHOLDING ALLOWANCE(S) COMPUTATION WORKSHEET



<b>A</b>	Enter "1" for Yourself (2 if 60 years old or older) if no one else claims you as a dependent	<b>A</b>	
<b>B</b>	Enter "1" for your Spouse (2 if 60 years old or older) if no one else claims your spouse as a dependent	<b>B</b>	
<b>C</b>	Enter number of dependents other than your spouse that you will claim	<b>C</b>	
<b>D</b>	Enter "1" if you qualify to take a child/dependent care credit for one child or dependent and "2" if you qualify to take the credit for two or more	<b>D</b>	
<b>E</b>	Enter "1" if you are 65 or over OR blind. Enter "2" if you are both 65 or over AND blind.	<b>E</b>	
<b>F</b>	Enter "1" if your spouse is 65 or older OR blind. Enter "2" if your spouse is 65 or older AND blind.	<b>F</b>	
<b>G</b>	<b>Add Line A through Line F</b>	<b>G</b>	

If you plan to itemize, or you receive non-wage income, or you can claim other deductions and wish to adjust your withholding, continue with the following Section H. Otherwise, STOP HERE and enter the number from Line G onto the Delaware Form W-4.

NOTE: Use this section only if you plan to itemize, claim other deductions, or have non-wage income. If computing this section on Married Filing Separate or Combined Separate status, include only the amount of itemized deductions that may be claimed on your separate return.

<b>H</b>	<b>DEDUCTIONS AND INCOME ADJUSTMENTS</b>		
<b>1</b>	Enter an estimate of your itemized deductions for the current year, i.e. home mortgage interest, real estate and other taxes (excluding state income tax paid) limited to \$10,000, charitable contributions, medical expenses in excess of 10% of adjusted gross income, and miscellaneous deductions (most miscellaneous deductions are now deductible only in excess of 2% of your adjusted gross income).	<b>1</b>	\$
<b>2</b>	Delaware Standard Deduction of \$3,250	<b>2</b>	\$ 3250
<b>3</b>	<b>Subtract</b> Line 2 from Line 1. If less than zero, enter 0.	<b>3</b>	\$
<b>4</b>	Enter an estimate of your adjustments to income for the current year including alimony paid, IRA contributions, the pension exclusion and the exclusion for certain persons over 60 years old or disabled	<b>4</b>	\$
<b>5</b>	<b>Add</b> Lines 3 and 4	<b>5</b>	\$
<b>6</b>	Enter an estimate of your non-wage income for the current year.	<b>6</b>	\$
<b>7</b>	<b>Subtract</b> Line 6 from Line 5	<b>7</b>	\$
<b>8</b>	<b>Divide</b> the amount on Line 7 by \$2,000.	<b>8</b>	
<b>9</b>	Enter the number from Line G above	<b>9</b>	
<b>10</b>	<b>Add</b> Lines 8 and 9. Report this number of allowances to your employer on Delaware Form W-4.	<b>10</b>	

#### I SPECIAL INSTRUCTIONS

If the total on Line 10 is less than zero you may need additional withholding as a result of non-wage income to avoid owing tax on your income tax return. You can calculate the amount of additional withholding as follows:

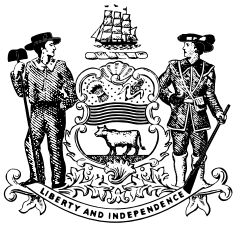
**Multiply** number on Line 10 by \$110;

**Divide** the result by the number of pay periods during the year (e.g., if you are paid monthly, divide by 12); The result is the additional amount of withholding required per pay.

#### EXAMPLE: Total on Line 10 is "-2" and you are paid once a month.

You should notify your employer on a Delaware Form W-4 that your withholding allowance should be "0" and an additional \$18.33 per pay should be withheld for the current year

- (1) Line H = 2 x \$110 = \$220.00
- (2) Number of pay periods = \$220.00/12 = \$18.33



# DELAWARE FORM

## DIVISION OF REVENUE DE-W4NR



### NON- RESIDENT WITHHOLDING ALLOWANCE(S) COMPUTATION

<b>A</b>	Enter "1" for Yourself (2 if 60 years old or older) if no one else claims you as a dependent	<b>A</b>	
<b>B</b>	Enter "1" for your Spouse (2 if 60 years old or older) if no one else claims your spouse as a dependent	<b>B</b>	
<b>C</b>	Enter number of dependents other than your spouse that you will claim	<b>C</b>	
<b>D</b>	Add Lines A through C <span style="float: right;">☰</span>	<b>D</b>	

INCOME AND ADJUSTMENTS			Column A	Column B
			TOTAL	DELAWARE SOURCE
1	Wages	1	\$	
2	Non-wage Income (Net of Losses - See Instructions)	2	\$	
3	Total Income (Add Line 1 and Line 2) <span style="float: right;">☰</span>	3	\$	
4a	Federal Adjustments to Income (See Instructions)	4a	\$	
4b	Delaware Adjustments to Income (See Instructions)	4b	\$	
4c	Total Adjustments to Income (Add Line 4a and Line 4b) <span style="float: right;">☰</span>	4c	\$	
5	Adjusted Gross Income (Subtract Line 4c from Line 3) <span style="float: right;">☰</span>	5	\$	
6	PRORATION DECIMAL (Line 5: Column B ÷ Column A) <span style="float: right;">☰</span>	6		

DEDUCTIONS			Column A	Column B
7	Deductions (Higher of Standard or Itemized - See Instructions)	7	\$	
8	Estimated Taxable Income (Subtract Line 7 from Line 5, Column A) <span style="float: right;">☰</span>	8	\$	
9	Gross Tax Liability (Computed using Line 8 - See Example Below) <span style="float: right;">☰</span>	9	\$	
10	Personal Credits (Multiply Line D by \$110) <span style="float: right;">☰</span>	10	\$	
11	Net Liability before Proration (Subtract Line 10 from Line 9) <span style="float: right;">☰</span>	11	\$	
12	Proration Decimal (Enter from Line 6)	12		
13	Estimated Tax Liability (Multiply Line 11 by Line 12) <span style="float: right;">☰</span>	13	\$	
14	Number of Pay Periods (From Employer or See Instructions)	14		
15	Withholding per Pay Period (Divide Line 13 by Line 14) <span style="float: right;">☰</span>	15	\$	

Tax Table			
Taxable Income Between	Pay	Plus	On Amounts Over
\$0 - 2,000	\$ 0.00	0.00%	\$ 0
2,001 - 5,001	\$ 0.00	2.20%	\$ 2,000
5,001 - 10,001	\$ 66.00	3.90%	\$ 5,000
10,001 - 20,001	\$ 261.00	4.80%	\$ 10,000
20,001 - 25,001	\$ 741.00	5.20%	\$ 20,000
25,001 - 60,001	\$ 1,041.00	5.55%	\$ 25,000
60,001 & over	\$ 2,943.50	6.60%	\$ 60,000

**EXAMPLE OF GROSS TAX LIABILITY CALCULATION:**  
 If your Estimated Taxable Income, (Line 8) is \$12,000:

PAY: \$261.00 + {(12,000 - 10,000) x 0.048}  
 = \$261.00 + (2,000 x 0.048)  
 = \$261.00 + 96.00  
 = \$357.00

Annual Withholding Tax Exemption Certification for Military Spouse

Read the instructions before completing this form. Except for signature you must print.

Employee Name

Employee Social Security Number

Military Servicemember Spouse's Name

Spouse's Social Security Number

Street address where you both currently reside

City State Zip code

Name of Military Servicemember's Station

City State Zip code

FORM W- 4DE is to be used only for Employees claiming exemption from Delaware's Income Tax Withholding requirements because they meet the conditions set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act (P.L. 111-97).

In order to qualify you must complete this form in full, meet all the conditions below and certify that you are not subject to Delaware withholding tax because you meet these conditions.

My spouse is a military servicemember ..... (check one) [ ] YES [ ] NO

I am NOT a military servicemember..... (check one) [ ] YES [ ] NO

My military servicemember spouse has current military orders assigning him or her to a military location near Delaware..... (check one) [ ] YES [ ] NO

My domicile is a state other than Delaware ..... (check one) [ ] YES [ ] NO
If yes, give name of State of Domicile \_\_\_\_\_.

[ ] Start Exemption. Check here if you answered "YES" to ALL of the above questions, note the start date here and sign below; \_\_\_\_\_

[ ] Terminate Exemption. Check here if the answer to one of four questions above is "NO" to start having Delaware tax withheld, note the start date here and sign below; \_\_\_\_\_

Employee's Signature

Date

Phone Number

Employer's Name

Employer's Signature

Date

Under penalties of perjury, I certify that I am not subject to Delaware withholding tax because I meet the conditions set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act (P.L. 111-97)

Give the certificate to your Employer. Keep a copy for your records.

## **NOTICE TO EMPLOYERS**

Employers are not exempt from withholding tax liability for failing to withhold the proper Delaware tax on any Employee unless they have a Federal Form W-4 and, if applicable, a Delaware Form W-4DE that is fully completed and signed by the Employee.

## **REQUIREMENTS OF EMPLOYER**

- The Employee must show the Employer an original of his or her military spouse's latest Leave and Earning Statement (LES). The Employer must retain a copy with the Employees' personnel records. The Employer must ensure the Employee's military spouse's LES assignment location matches the location the Employee indicated on the Form W-4DE and is within the four state area of DE; PA; NJ or MD.
- The Employee must show the Employer an original of the Employee's current Military ID. The Employer must ensure that the ID denotes the Employee as a current Military Spouse and retain a copy with the Employees' personnel records. These IDs are reissued every four years; accordingly, the Employer may not accept a Military ID that is dated more than four years before the date on which it is given to the Employer.
- The Employer must keep the Delaware withholding tax exemption certificate with the Employee's personnel records. If the Employer believes the Employee has claimed too many exemptions or improperly claimed the Military Spouse Residency Exemption, the Employer must contact the Division of Revenue immediately at, P.O. Box 8995, Wilmington, Delaware 19801-8995, or telephone (302) 577-8200.
- A representative of Employer, with responsibility for Personnel matters, must certify that you have completed the three requirements of the employer above by certifying the employee's 'Withholding Tax Exemption Certification for Military Spouse by completing the employer's section at the bottom of that form.

## **DOMICILE**

In order to claim domicile in a state other than the state in which you currently reside you must have proof that you meet one or more of the criteria listed below. If you previously were not a domiciliary of another state you can not claim that state as your domicile merely by making an election.

Domicile is a place where a person has established permanent residence with an intention to dwell in that place permanently and to return to it after absence. One has only one state of domicile at any time and loses one's current domicile only when one establishes a new domicile. In order to change domicile one normally has to be a resident of that new state for at least six months. The domicile is created based on performing one or more of the following actions.

## **CRITERIA USED TO DETERMINE DOMICILE**

The following is a summary of the criteria used to determine 'State of Domicile':

Property Ownership and Residence:	homestead status; the location of permanent home; mailing address; amount of time spent in a state.
Financial Data:	location of bank accounts; where taxpayer qualifies for unemployment benefits; state where prior resident tax returns were filed; state where wages are earned.
Licenses and Registrations:	where taxpayer is registered to vote; state driver's license; state where vehicles are registered; state where professional licenses are maintained.
Affiliations:	location of fraternal, social or athletic memberships; union membership location; place of worship
Higher Education:	where taxpayer qualifies for in-state tuition
Family and Dependents:	return and that person's state of residence; where taxpayer's spouse and dependents reside

## **SINGLE DOMICILE FACTOR NOT SUFFICIENT**

No single factor determines a person's State of Domicile; all factors must be evaluated together. Some factors, such as where a person makes his or her charitable contributions, play no part in domiciliary determination at all.

A person's permanent residence, once established, continues as their 'State of Domicile' until they take steps to establish a new domicile in another state.

Taxpayer identification number (TIN) See instructions.

--	--	--	--	--	--	--	--	--	--	--	--

First name M.I. Last name

--	--	--

Home address (number, street and suite/apartment number if applicable)

--	--

City State Zip code +4

--	--	--	--

1 Tax filing status (Fill in only one)
  Single
  Married/domestic partners filing jointly/qualifying widow(er) with dependent child
  Head of household
  Married filing separately
  Married/domestic partners filing separately on same return

2 Total number of withholding allowances from worksheet below.

<b>Enter total from Sec. A, Line i</b>	<b>Enter total from Sec. B, Line m</b>	<b>Total number of withholding allowances, Line n</b>
--	--	---

3 Additional amount, if any, you want withheld from each paycheck \$  

4 Before claiming exemption from withholding, read below. If qualified, write "EXEMPT" in this box.  

5 My domicile is a state other than the District of Columbia
  Yes
  No
 If yes, give name of state of domicile  

I am exempt because: last year I did not owe any DC income tax and had a right to a full refund of all DC income tax withheld from me; and this year I do not expect to owe any DC income tax and expect a full refund of all DC income tax withheld from me; and I qualify for exempt status on federal Form W-4.

If claiming exemption from withholding, are you a full-time student?
  Yes
  No

**Signature** Under penalties of law, I declare that the information provided on this certificate is, to the best of my knowledge, correct.

Employee's signature	Date

**Employer** Keep this certificate with your records. If 10 or more exemptions are claimed or if you suspect this certificate contains false information please send a copy to: Office of Tax and Revenue, 1101 4th St., SW, Washington, DC 20024 Attn: Compliance Administration

Detach and give the top portion to your employer. Keep the bottom portion for your records.

**Section A Number of withholding allowances**

a Enter 1 for yourself	a	<input style="width: 100%;" type="text"/>
b Enter 1 if you are filing as a head of household	b	<input style="width: 100%;" type="text"/>
c Enter 1 if you are 65 or over	c	<input style="width: 100%;" type="text"/>
d Enter 1 if you are blind	d	<input style="width: 100%;" type="text"/>
e Enter number of dependents	e	<input style="width: 100%;" type="text"/>
f Enter 1 for your spouse or registered domestic partner filing jointly or filing separately on same return or if you are a qualifying widow(er) with dependent child	f	<input style="width: 100%;" type="text"/>
g Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is 65 or over	g	<input style="width: 100%;" type="text"/>
h Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is blind	h	<input style="width: 100%;" type="text"/>
i Number of allowances Add Lines a through h, enter here and on Line 2 above, next to "Enter total from Sec. A, Line i".	i	<input style="width: 100%;" type="text"/>

*If you want to claim additional withholding allowances, complete Section B below.*

**Section B Additional withholding allowances**

j Enter estimate of your itemized deductions	j	<input style="width: 100%;" type="text"/>
k Enter \$6,500 if single, married/registered domestic partners filing separately or a dependent. Enter \$9,550 if head of household. Enter \$13,000 if married/registered domestic partner filing jointly, married filing separately on the same return, or qualifying widow(er) with dependent child.	k	<input style="width: 100%;" type="text"/>
l Subtract Line k from Line j	l	<input style="width: 100%;" type="text"/>
m Divide Line l by \$4,150. Round to the nearest whole number, enter here and on Line 2 above, next to "Enter total from Sec.B, Line m".	m	<input style="width: 100%;" type="text"/>
n Add Lines m and i, enter here and on Line 2 above, next to "Total number of withholding allowances, Line n".	n	<input style="width: 100%;" type="text"/>

Detach and give the top portion to your employer. Keep the bottom portion for your records.

---

**Taxpayer Identification Number(s) (TIN)**

You must have a TIN, whether it is a Federal Employer Identification Number (FEIN), Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN) or Preparer Tax Identification Number (PTIN).

**Who must file a Form D-4?**

Every new employee who resides in DC and is required to have DC income taxes withheld, must fill out Form D-4 and file it with his/her employer.

If you are not liable for DC income taxes because you are a nonresident or military spouse, you must file Form D-4A, Certificate of Non-residence in the District of Columbia, with your employer.

**When should you file?**

File Form D-4 whenever you start new employment. Once filed with your employer, it will remain in effect until you file a new certificate. You may file a new withholding allowance certificate any time the number of withholding allowances you are entitled to increases.

You must file a new certificate within 10 days if the number of withholding allowances you claimed decreases.

**How many withholding allowances should you claim?**

Use the worksheet on the front of this form to figure the number of withholding allowances you should claim. If you want less money withheld from your paycheck, you may claim additional allowances by completing Section B of the worksheet, Lines j through n. However, if you claim too many allowances, you may owe additional taxes at the end of the year.

**Should I have an additional amount deducted from my paycheck?**

In some instances, even if you claim zero withholding allowances, you may not have enough tax withheld. You may, upon agreement with your employer, have more tax withheld by entering on Line 3, a dollar amount of your choosing.

**What to file**

After completing Form D-4, detach the top portion and file it with your employer. Keep the bottom portion for your records.



2411004014

STATE OF GEORGIA EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

1a. YOUR FULL NAME 1b. YOUR SOCIAL SECURITY NUMBER
2a. HOME ADDRESS (Number, Street, or Rural Route) 2b. CITY, STATE AND ZIP CODE

PLEASE READ INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING LINES 3 - 8

3. MARITAL STATUS

Enter letter below on Line 7.

- A. Single
B. Married Filing Separate or Married Filing Joint, both spouses working
C. Married Filing Joint, one spouse working
D. Head of Household

4. DEPENDENT ALLOWANCES [ ]

5. GEORGIA ADJUSTMENTS ALLOWANCE [ ]
(See instructions for details. Worksheet below must be completed)

6. ADDITIONAL WITHHOLDING \$ \_\_\_\_\_

WORKSHEET FOR CALCULATING ADDITIONAL ALLOWANCES

(Must be completed for step 5)

A. Federal Estimated Itemized Deductions (If Itemizing Deductions)..... \$ \_\_\_\_\_
B. Georgia Standard Deduction (enter one): \$ \_\_\_\_\_
Single/Head of Household .....\$12,000
Married Filing Joint .....\$24,000
Married Filing Separate .....\$12,000
C. Subtract Line B from Line A (If zero or less, enter zero) .....\$ \_\_\_\_\_
D. Allowable Georgia Adjustments to Federal Adjusted Gross Income .....\$ \_\_\_\_\_
E. Add the Amounts on Lines C and D .....\$ \_\_\_\_\_
F. Estimate of Taxable Income not Subject to Withholding .....\$ \_\_\_\_\_
G. Subtract Line F from Line E (if zero or less, stop here).....\$ \_\_\_\_\_
H. Divide the Amount on Line G by \$4,000. Enter total here and on Line 5 above .....

(This is the number of Georgia Adjustments Allowances you can claim. If the remainder is over \$1,500 round up)

7. LETTER USED (Marital Status A, B, C or D) \_\_\_\_\_ TOTAL ALLOWANCES (Total of Lines 4 - 5) \_\_\_\_\_
(Employer: The letter indicates the tax tables in Employer's Tax Guide)

8. EXEMPT: (Do not complete Lines 4 - 7 if claiming exempt) Read the Line 8 instructions on page 2 before completing this section.

- a) I claim exemption from withholding because I incurred no Georgia income tax liability last year and I do not expect to have a Georgia income tax liability this year. Check here [ ]
b) I certify that I am not subject to Georgia withholding because I meet the conditions set forth under the Servicemembers Civil Relief Act as provided on page 2. My state of residence is \_\_\_\_\_. My spouse's (servicemember) state of residence is \_\_\_\_\_. The states of residence must be the same to be exempt. Check here [ ]

I certify under penalty of perjury that I am entitled to the number of withholding allowances or the exemption from withholding status claimed on this Form G-4. Also, I authorize my employer to deduct per pay period the additional amount listed above.

Employee's Signature \_\_\_\_\_ Date \_\_\_\_\_

Employer: Complete Line 9 and mail entire form only if the employee claims over 14 allowances or exempt from withholding.

If necessary, mail form to: Georgia Department of Revenue, Taxpayer Services Division, P.O. Box 105499, Atlanta, GA 30359

9. EMPLOYER'S NAME AND ADDRESS: EMPLOYER'S FEIN: \_\_\_\_\_

EMPLOYER'S WH#: \_\_\_\_\_

Do not accept forms claiming additional allowances unless the worksheet has been completed. Do not accept forms claiming exempt if numbers are written on Lines 4 - 7.

**INSTRUCTIONS FOR COMPLETING FORM G-4**

Enter your full name, address and social security number in boxes 1a through 2b.

Line 3: Write the letter on Line 7 according to your marital status.

- A. Single
- B. Married Filing Separate or Married Filing Joint, both spouses working
- C. Married Filing Joint, one spouse working
- D. Head of Household

Line 4: Enter the number of dependent allowances you are entitled to claim. The term "dependent" shall have the same meaning as in the Internal Revenue Code of 1986; provided, however, that any unborn child with a detectable human heartbeat, as such terms are defined in Code Section 1-2-1, shall qualify as a dependent minor.

Line 5: Complete the worksheet on Form G-4 if you claim Georgia adjustments Allowances. Enter the number from Line H here.

**Failure to complete and submit the worksheet will result in automatic denial on your claim.**

Line 6: Enter a specific dollar amount that you authorize your employer to withhold in addition to the tax withheld based on your marital status and number of allowances.

Line 7: Enter the letter of your marital status from Line 3. Enter total of the numbers on Lines 4-5.

Line 8:

- a) Check the first box if you qualify to claim exempt from withholding. You can claim exempt if you filed a Georgia income tax return last year and the amount of Line 4 of Form 500EZ or Line 16 of Form 500 was zero, **and** you expect to file a Georgia tax return this year and will not have a tax liability. You cannot claim exempt if you did not file a Georgia income tax return for the previous tax year. **Receiving a refund in the previous tax year does not qualify you to claim exempt.**

**EXAMPLES:** Your employer withheld \$500 of Georgia income tax from your wages. The amount on Line 4 of Form 500EZ (or Line 16 of Form 500) was \$100. Your tax liability is the amount on Line 4 (or Line 16); therefore, you **do not qualify** to claim exempt.

Your employer withheld \$500 of Georgia income tax from your wages. The amount on Line 4 of Form 500EZ (or Line 16 of Form 500) was \$0 (zero). Your tax liability is the amount on Line 4 (or Line 16) and you filed a prior year income tax return; therefore you **qualify** to claim exempt.

- b) Check the second box if you are not subject to Georgia withholding and meet the conditions set forth under the Servicemembers Civil Relief Act. Under the Act, a spouse of a servicemember may be exempt from Georgia income tax on income from services performed in Georgia if:
  - 1. The servicemember is present in Georgia in compliance with military orders;
  - 2. The spouse is in Georgia solely to be with the servicemember;
  - 3. The servicemember maintains domicile in another state; and
  - 4. The domicile of the spouse is the same as the domicile of the servicemember or the spouse of the servicemember has elected to use the same residence for purposes of taxation as the servicemember.

Additional information for employers regarding the Military Spouses Residency Relief Act:

- 1. On the W-2 the employer should not report any of the wages as Georgia wages.
- 2. If the spouse of a servicemember is entitled to the protection of the Military Spouses Residency Relief Act in another state and files a withholding exemption form in such other state, the spouse is required to submit a Georgia Form G-4 so that withholding will occur as is required by Georgia Law when a Georgia domiciliary works in another state and withholding is not required by such other state. If the spouse does not fill out the form, the employer shall withhold Georgia income tax as if the spouse is single with zero allowances.

**Worksheet for calculating additional allowances.** Enter the information as requested by each line. For Line D, enter items such as Retirement Income Exclusion, U.S. Obligations, and other allowable deductions per Georgia Law, see the IT-511 booklet for more information.

**Do not complete Lines 4-7 if claiming exempt.**

**O.C.G.A. § 48-7-102** requires you to complete and submit Form G-4 to your employer in order to have tax withheld from your wages. By correctly completing this form, you can adjust the amount of tax withheld to meet your tax liability. Failure to submit a properly completed Form G-4 will result in your employer withholding tax as though you are single with zero allowances.

Employers are required to mail any Form G-4 claiming more than 14 allowances or exempt from withholding to the Georgia Department of Revenue. Employers should honor the properly completed form as submitted unless otherwise notified by the Department. Such forms remain in effect until changed or until February 15 of the following year. Employers who know that a G-4 is erroneous should not honor the form and should withhold as if the employee is single claiming zero allowances until a corrected form has been received.



# EMPLOYEE'S WITHHOLDING ALLOWANCE AND STATUS CERTIFICATE INSTRUCTIONS

(NOTE: References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.)

**MARITAL STATUS**—If you are legally separated from your spouse under a decree of divorce or separate maintenance, check the Single box.

If you file as **head of household** on your tax return, you are treated as Single for withholding tax purposes. However, an additional withholding allowance may be claimed for this filing status.

**NUMBER OF WITHHOLDING ALLOWANCES**—Do not claim more than the correct number of withholding allowances. However, if by claiming the correct number of withholding allowances you still expect to owe more income tax for the year than will be withheld, you may increase the amount withheld either by claiming fewer withholding allowances or by entering into an agreement with your employer to withhold an additional dollar amount.

**Note:** *Hawaii law does NOT allow "exempt" status for withholding purposes.*

**NONWAGE INCOME**—If you have a large amount of nonwage income, from sources such as interest or dividends, you should consider making estimated tax payments using Form N-200V or you may find that you owe additional tax at the end of the year.

**TWO-EARNER/TWO JOBS**—If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form HW-4. This total should be divided among all jobs. Your withholding will usually be most accurate when all allowances are claimed on the HW-4 filed for the highest paying job and zero allowances are claimed for the others.

**FILING THE CERTIFICATE**—You must file this form with your employer or your employer must withhold tax from your wages as if you were single and claimed no withholding allowances.

**FILING A NEW CERTIFICATE**—You SHOULD file a new certificate if you get married or are entitled to claim more withholding allowances. You MUST file a new certificate within 10 days if ANY of the following occurs:

- (a) If you are divorced or legally separated.
- (b) If your spouse, for whom you have been claiming a withholding

allowance, commences claiming his or her own withholding allowance on a separate certificate.

- (c) If a dependent for whom you claimed a withholding allowance no longer qualifies as a dependent.

You MUST file a new certificate on or before December 1 in case of the death of your spouse or the death of a dependent, unless such event occurs in December.

**WITHHOLDING ALLOWANCE FOR AGE**—You may claim an additional withholding allowance for age if you are at least 65 years old and no one can claim you as a dependent. If you are married and filing a joint return, you may also claim an additional withholding allowance if your spouse is at least 65 years old, no one else can claim your spouse as a dependent, and your spouse is not already claiming such withholding allowance for himself/herself on a Form HW-4.

**HEAD OF HOUSEHOLD**—Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your qualifying child or any other person who is your dependent.

**PENALTIES**—Penalties are imposed for willfully supplying false or fraudulent information or for willfully failing to supply information.

**CERTIFIED DISABLED PERSON**—See the section, "What Is Not Subject to Withholding" in *Booklet A, Employer's Tax Guide*.

**NONRESIDENT MILITARY SPOUSE**—Under federal law, the State is prohibited from subjecting the income received by a service member's nonresident spouse for services performed (i.e., wages) in Hawaii to Hawaii's income tax beginning tax year 2009 if certain conditions are met. See Tax Information Release No. 2010-01 and Tax Announcement No. 2019-01 for further details.

**FOR FURTHER INFORMATION**—Contact your employer or the Department of Taxation at 808-587-4242 (toll-free at 1-800-222-3229).

----- Cut here and give the certificate to your employer. Keep the top portion and a copy of page 2 for your records. -----



# EMPLOYEE'S WITHHOLDING ALLOWANCE AND STATUS CERTIFICATE

HW4\_I 2022A 01 VID01

**Section A** (to be completed by the employee)

<p><b>1</b> Type or print your full name</p> <hr/> <p>Home address (number and street or rural route)</p> <hr/> <p>City or town, state, and Postal/ZIP code</p> <hr/>	<p><b>2</b> Your social security number</p> <hr/> <p><b>3</b> Marital Status    <input type="checkbox"/> Single    <input type="checkbox"/> Married  <input type="checkbox"/> Married, but withhold at higher Single rate  <input type="checkbox"/> Certified Disabled Person (not subject to withholding)  <input type="checkbox"/> Nonresident Military Spouse (not subject to withholding)</p> <hr/> <p><b>4</b> Total number of allowances you are claiming (from line I of the worksheet on page 2).          (Note: <i>Hawaii law does NOT allow "EXEMPT" status for withholding purposes.</i>)</p> <p style="text-align: right;"><b>4</b></p> <hr/> <p><b>5</b> Additional amount, if any, you want deducted each pay period</p> <p style="text-align: right;"><b>5</b> \$</p>
---	---

I declare, under the penalties set forth in section 231-36, HRS, that I have correctly indicated my marital status and that the number of withholding allowances claimed on this certificate does not exceed the number to which I am entitled.

(Date) \_\_\_\_\_, \_\_\_\_\_ (Signed) \_\_\_\_\_

**Section B** (to be completed by the employer)

<p><b>1</b> Employer's name</p> <hr/> <p>Employer's address</p> <hr/>	<p><b>2</b> Hawaii tax identification number          WH - _____ - _____ - _____</p> <hr/> <p>City or town, state, and Postal/ZIP code</p> <hr/>
---	--

**EMPLOYER:** Keep this certificate with your records. If you believe that an employee has claimed excess allowances for the employee's situation (generally more than 10) or misstated the employee's marital status, you must send a copy of the Form HW-4 for that employee to the Hawaii Department of Taxation, P. O. Box 1425, Honolulu, Hawaii 96806-1425

## HW-4 Worksheet to Figure Your Withholding Allowances

- A. Enter "1" for **yourself** if no one else can claim you as a dependent ..... A. \_\_\_\_\_
- B. Enter "1" if:     1. You are single and have only one job **OR**  
                          2. You are married, have only one job, and your spouse does not work ..... B. \_\_\_\_\_
- C. Enter "1" for your **spouse** if:     1. No one else can claim your spouse as a dependent **AND**  
  2. Your spouse is not claiming a withholding allowance for himself / herself  
  on a Form HW-4 ..... C. \_\_\_\_\_
- D. You may be able to claim additional withholding allowances for **age**. See Instructions on page 1.  
Enter "1" if you or your spouse qualifies. Enter "2" if both you and your spouse qualify..... D. \_\_\_\_\_
- E. Enter the number of **dependents** that you will claim on your tax return. (State qualifications  
are the same as the federal)..... E. \_\_\_\_\_
- F. Enter "1" if you will file as **head of household** on your tax return. See Instructions on page 1 ..... F. \_\_\_\_\_
- G. Enter "1" if you estimate that you will have at least \$250 of **total tax credits**..... G. \_\_\_\_\_
- H. If you plan to **itemize or claim adjustments to income**, complete the worksheet below and enter the number of  
withholding allowances here from line 8 ..... H. \_\_\_\_\_
- I. Total. Add lines A through H. Enter the total here and on line 4 of Form HW-4 on page 1. (**Note:** *This amount  
may be different from the number of exemptions you claim on your return*) ..... I. \_\_\_\_\_

## Deductions and Adjustments Worksheet

**NOTE:** Use this worksheet only if you plan to itemize deductions or claim adjustments to income.

1. Enter an estimate of your current year's itemized deductions. These include: qualifying home mortgage interest,  
charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your adjusted gross income  
for taxable years beginning after December 31, 2018, and miscellaneous deductions. (You may have to reduce your  
itemized deductions if your income is over \$166,800 (\$83,400 if married filing separately)) ..... 1 \$ \_\_\_\_\_
2. Enter  $\left\{ \begin{array}{l} \$4,400^* \text{ if married filing jointly or surviving spouse} \\ \$3,212^* \text{ if head of household} \\ \$2,200^* \text{ if single} \\ \$2,200^* \text{ if married filing separately} \end{array} \right\}$  ..... 2 \$ \_\_\_\_\_
3. Line 1 minus line 2. Enter the result, but not less than zero ..... 3 \$ \_\_\_\_\_
4. Enter an estimate of your current year's adjustments to income..... 4 \$ \_\_\_\_\_
5. Add lines 3 and 4 and enter the total ..... 5 \$ \_\_\_\_\_
6. Enter an estimate of your current year's nonwage income (such as dividends or interest income)..... 6 \$ \_\_\_\_\_
7. Line 5 minus line 6. Enter the result, but not less than zero ..... 7 \$ \_\_\_\_\_
8. Divide the amount on line 7 by \$1,144\*\*. (Use whole numbers only). Enter the result here and on the HW-4 worksheet,  
line H above ..... 8 \_\_\_\_\_

\* Nonresidents and part-year residents: On line 2, enter the amount appropriate to your filing status multiplied by the ratio of your Hawaii adjusted gross income to total adjusted gross income from all sources.

\*\* Nonresidents and part-year residents: Divide the amount on line 7 by \$1,144 multiplied by the ratio of your Hawaii adjusted gross income to total adjusted gross income from all sources.

Complete Form ID W-4 so your employer can withhold the correct amount of state income tax from your paycheck. Sign the form and give it to your employer. **Use the information on the back** to calculate your Idaho allowances and any additional amount you need withheld from each paycheck. If you plan to itemize deductions, use the worksheet at [tax.idaho.gov/w4](http://tax.idaho.gov/w4).

**Withholding Status**

Check the “**A**” box (Single) if you’re:

- Single with one job or single with multiple jobs
- Filing as head of household

Check the “**B**” box (Married) if you’re:

- Married filing jointly with one job and your spouse doesn’t work
- A qualifying widow(er)

Check the “**C**” box (Married, but withhold at Single rate) if you’re:

- Married filing jointly and both people work (or you have multiple jobs)
- Married filing separately



**WITHHOLDING STATUS** (see information above)

**A**  (Single)    **B**  (Married)    **C**  (Married, but withhold at Single rate)

1. Total number of Idaho allowances you’re claiming ..... \_\_\_\_\_
2. Additional amount (if any) you need withheld from each paycheck (Enter whole dollars) ..... \_\_\_\_\_

Your Social Security number (required)
--

Your first name and initial	Last name	
Current mailing address		
City	State	ZIP code

Under penalties of perjury, I declare that to the best of my knowledge and belief I can claim the number of withholding allowances on line 1 above.

Your signature	Date
----------------	------

**1. Total number of allowances you're claiming.**

Enter the number of children in your household age 16 or under as of December 31, 2023. If you have no qualifying children, enter "0." If your filing status will be head of household on your tax return, add "2" to the number of qualifying children. **Don't claim allowances for you or your spouse.** You can claim fewer allowances but not more.

If you're married, claim your allowances on the W-4 for the highest-paying job for the most accurate withholding. If you're married filing jointly, only one of you should claim the allowances. The other should claim zero allowances.

If you work for more than one employer at the same time, you should claim zero allowances on your W-4 with any employer other than your principal employer.

Write **Exempt** on line 1 if you meet **both** of the following conditions:

- Last year I had no Idaho income tax liability **and**
- This year I expect to have no Idaho income tax liability

**Nonresident Aliens**

**Exempt income.** If you're a nonresident alien and all your income is exempt from withholding, write "Exempt" on line 1.

**Exempt income from a treaty.** If a treaty exempts a portion of your income from withholding, complete federal Form 8233 to claim your treaty benefits, and complete the Idaho W-4 to withhold on income that's not exempt by your treaty.

**Idaho taxable income.** If you're a nonresident alien and have Idaho taxable income, do all of these:

1. Check the "Single" withholding status box regardless of your marital status.
2. Enter 0 on line 1.
3. Using the Pay Period table below, enter the additional amount of income tax to be withheld for each pay period on line 2. *Exception:* If you're a student or business apprentice from India, report \$0 on line 2.

Pay Period Table				
If your pay period is:	Weekly	Biweekly	Semimonthly	Monthly
Enter this amount on line 2:	\$15	\$30	\$32	\$65

The withholding table calculations for employers include the standard deduction. Because nonresident aliens don't qualify for the standard deduction, the Pay Period table helps ensure that employers withhold enough.

**2. Additional amount, if any, you need withheld from each paycheck.**

**If you're single or married filing separately and have more than one job at a time,** complete the worksheet below to calculate any additional amount you need withheld from each paycheck.

1. Other than your primary job, how many jobs do you expect to have at the same time during 2023? (Don't count your primary job.) ..... \_\_\_\_\_
2. Multiply the number on line 1 by \$12,950 ..... \_\_\_\_\_
3. Enter an estimate of your 2023 income from other jobs (not including your primary job) ..... \_\_\_\_\_
4. Enter the smaller of lines 2 or 3 ..... \_\_\_\_\_
5. If you completed the itemized deduction worksheet for Idaho ([tax.idaho.gov/w4](http://tax.idaho.gov/w4)), enter the number from line 4. Otherwise, enter "0" ..... \_\_\_\_\_
6. Multiply the number on line 5 by \$3,417..... \_\_\_\_\_
7. Subtract line 6 from line 4 ..... \_\_\_\_\_
8. Multiply line 7 by 6% (.06). This is the additional amount you need to withhold annually ..... \_\_\_\_\_
9. Divide the amount on line 8 by the number of your remaining pay periods in 2023. Enter the number on line 2 of the W-4 as the additional amount you need withheld from each paycheck ..... \_\_\_\_\_

**Contact us:**

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660  
 Hearing impaired (TDD) (800) 377-3529  
[tax.idaho.gov/contact](http://tax.idaho.gov/contact)

Print full name	Social Security number
-----------------	------------------------

Street address
----------------

City	State	ZIP code
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I claim an exemption from Idaho withholding based on the following facts:

- I am the spouse of a service member on active duty stationed in Idaho on official orders
- I am domiciled (a permanent resident) in \_\_\_\_\_ (state of domicile)
- I have the same domicile as my service-member spouse

**Note:** All three conditions must be met to qualify for the exemption from Idaho withholding.

Under penalties of perjury, I declare that to the best of my knowledge and belief this form is true, correct, and complete.

<b>SIGN HERE</b>	Employee signature	Date	Daytime phone
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**Employee - do not write in Employer Section below.**

### Employer Section

Under penalties of perjury, I declare that to the best of my knowledge and belief this form is true, correct, and complete.

**Note:** Federal law prohibits photocopying any military identification card except to obtain health care.

<b>SIGN HERE</b>	Employer signature	Date
----------------------	--------------------	------

Employer, please keep a copy of this document for your records.

**This exemption is valid through December 31, 2023. A new Form ID-MS1 is required each year.**



**Note:** These instructions are written for employees to address withholding from wages. However, this form can also be completed and submitted to a payor if an agreement was made to voluntarily withhold Illinois Income tax from other (non-wage) Illinois income.

### Who must complete Form IL-W-4?

If you are an employee, you must complete this form so your employer can withhold the correct amount of Illinois Income Tax from your pay. The amount withheld from your pay depends, in part, on the number of allowances you claim on this form.

Even if you claimed exemption from withholding on your federal Form W-4, U.S. Employee's Withholding Allowance Certificate, because you do not expect to owe any federal income tax, you may be required to have Illinois Income Tax withheld from your pay (see Publication 130, Who is Required to Withhold Illinois Income Tax). If you are claiming exempt status from Illinois withholding, you must check the exempt status box on Form IL-W-4 and sign and date the certificate. Do not complete Lines 1 through 3.

If you are a resident of a Iowa, Kentucky, Michigan, or Wisconsin, or a military spouse, see Form W-5-NR, Employee's Statement of Nonresidence in Illinois, to determine if you are exempt.

If you are an Illinois resident who works for an employer in a non-reciprocal state but you work from home or in locations in Illinois for more than 30 working days, you may need to adjust your withholding or begin making estimated payments. For additional information, go to [tax.illinois.gov](http://tax.illinois.gov).

**Note** If you do not file a completed Form IL-W-4 with your employer, if you fail to sign the form or to include all necessary information, or if you alter the form, your employer must withhold Illinois Income Tax on the entire amount of your compensation, without allowing any exemptions.

### When must I submit this form?

You should complete this form and give it to your employer on or before the date you start work. You must submit Form IL-W-4 when Illinois Income Tax is required to be withheld from compensation that you receive as an employee. You may file a new Form IL-W-4 any time your withholding allowances increase. If the number of your claimed allowances decreases, you **must** file a new Form IL-W-4 within 10 days. However, the death of a spouse or a dependent does not affect your withholding allowances until the next tax year.

### When does my Form IL-W-4 take effect?

If you do not already have a Form IL-W-4 on file with your employer, this form will be effective for the first payment of compensation made to you after this form is filed. If you already have a Form IL-W-4 on file with this employer, your employer may allow any change you file on this form to become effective immediately, but is not required by law to change your withholding until the first payment of compensation is made to you after the first day of the next calendar quarter (that is, January 1, April 1, July 1, or October 1) that falls at least 30 days after the date you file the change with your employer.

**Example:** If you have a baby and file a new Form IL-W-4 with your employer to claim an additional allowance for the baby, your employer may immediately change the withholding for all future payments of compensation. However, if you file the new form on September 1, your employer does not have to change your withholding until the first payment of compensation is made to you after October 1. If you file the new form on September 2, your employer does not have to change your withholding until the first payment of compensation made to you after December 31.

### How long is Form IL-W-4 valid?

Your Form IL-W-4 remains valid until a new form you have submitted takes effect or until your employer is required by the Department to disregard it. Your employer is required to disregard your Form IL-W-4 if

- you claim total exemption from Illinois Income Tax withholding, but you have not filed a federal Form W-4 claiming total exemption, or
- the Internal Revenue Service (IRS) has instructed your employer to disregard your federal Form W-4.

### What is an "exemption"?

An "exemption" is a dollar amount on which you do not have to pay Illinois Income Tax that you may claim on your Illinois Income tax return.

### What is an "allowance"?

The dollar amount that is exempt from Illinois Income Tax is based on the number of allowances you claim on this form. As an employee, you receive one allowance unless you are claimed as a dependent on another person's tax return (e.g., your parents claim you as a dependent on their tax return). If you are married, you may claim additional allowances for your spouse and any dependents that you are entitled to claim for federal income tax purposes. You also will

receive additional allowances if you or your spouse are age 65 or older, or if you or your spouse are legally blind.

**Note:** For tax years beginning on or after January 1, 2017, the personal exemption allowance, and additional allowances if you or your spouse are age 65 or older, or if you or your spouse are legally blind, may **not** be claimed on your Form IL-1040 if your adjusted gross income for the taxable year exceeds \$500,000 for returns with a federal filing status of married filing jointly, or \$250,000 for all other returns. You may complete a new Form IL-W-4 to update your exemption amounts and increase your Illinois withholding.

### How do I figure the correct number of allowances?

Complete the worksheet on the back of this page to figure the correct number of allowances you are entitled to claim. Give your completed Form IL-W-4 to your employer. Keep the worksheet for your records.

**Note** If you have more than one job or your spouse works, your withholding usually will be more accurate if you claim all of your allowances on the Form IL-W-4 for the highest-paying job and claim zero on all of your other IL-W-4 forms.

### How do I avoid underpaying my tax and owing a penalty?

You can avoid underpayment by reducing the number of allowances or requesting that your employer withhold an additional amount from your pay. Even if your withholding covers the tax you owe on your wages, if you have non-wage income that is taxable, such as interest on a bank account or dividends on an investment, you may have additional tax liability. If you owe more than \$500 tax at the end of the year, you may owe a late-payment penalty or will be required to make estimated tax payments. For additional information on penalties see Publication 103, Uniform Penalties and Interest. Visit our website at [tax.illinois.gov](http://tax.illinois.gov) to obtain a copy.

### Where do I get help?

- Visit our website at [tax.illinois.gov](http://tax.illinois.gov)
- Call our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**
- Call our TDD (telecommunications device for the deaf) at **1 800 544-5304**
- Write to  
**ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19044  
SPRINGFIELD IL 62794-9044**

# Illinois Withholding Allowance Worksheet

## General Information

Use this worksheet as a guide to figure your total withholding allowances you may enter on your Form IL-W-4.

Complete Step 1.

Complete Step 2 if

- you (or your spouse) are age 65 or older or legally blind, or
- you wrote an amount on Line 4 of the Deductions Worksheet for federal Form W-4.

If you have more than one job or your spouse works, your withholding usually will be more accurate if you claim all of your allowances on the Form IL-W-4 for the highest-paying job and claim zero on all of your other IL-W-4 forms.

You may reduce the number of allowances or request that your employer withhold an additional amount from your pay, which may help avoid having too little tax withheld.

## Step 1: Figure your basic personal allowances (including allowances for dependents)

Check all that apply:

- No one else can claim me as a dependent.
- I can claim my spouse as a dependent.

- 1 Enter the total number of boxes you checked. 1 \_\_\_\_\_
- 2 Enter the number of dependents (other than you or your spouse) you will claim on your tax return. 2 \_\_\_\_\_
- 3 Add Lines 1 and 2. Enter the result. This is the total number of basic personal allowances to which you are **entitled**. You are not required to claim these allowances. The number of basic personal allowances that you choose to claim will determine how much money is withheld from your pay. See Line 4 for more information. 3 \_\_\_\_\_
- 4 Enter the total number of basic personal allowances you choose to claim on this line and Line 1 of Form IL-W-4 below. This number may not exceed the amount on Line 3 above, however you can claim as few as zero. Entering lower numbers here will result in more money being withheld(deducted) from your pay. 4 \_\_\_\_\_

## Step 2: Figure your additional allowances

Check all that apply:

- I am 65 or older.
- I am legally blind.
- My spouse is 65 or older.
- My spouse is legally blind.

- 5 Enter the total number of boxes you checked. 5 \_\_\_\_\_
- 6 Enter any amount that you reported on Line 4 of the Deductions Worksheet for federal Form W-4 plus any additional Illinois subtractions or deductions. 6 \_\_\_\_\_
- 7 Divide Line 6 by 1,000. Round to the nearest whole number. Enter the result on Line 7. 7 \_\_\_\_\_
- 8 Add Lines 5 and 7. Enter the result. This is the total number of additional allowances to which you are **entitled**. You are not required to claim these allowances. The number of additional allowances that you choose to claim will determine how much money is withheld from your pay. 8 \_\_\_\_\_
- 9 Enter the total number of additional allowances you elect to claim on Line 2 of Form IL-W-4, below. This number may not exceed the amount on Line 8 above, however you can claim as few as zero. Entering lower numbers here will result in more money being withheld(deducted) from your pay. 9 \_\_\_\_\_

**IMPORTANT:** If you want to have additional amounts withheld from your pay, you may enter a dollar amount on Line 3 of Form IL-W-4 below. This amount will be deducted from your pay in addition to the amounts that are withheld as a result of the allowances you have claimed.

----- Cut here and give the certificate to your employer. Keep the top portion for your records. -----

## Illinois Department of Revenue IL-W-4 Employee's Illinois Withholding Allowance Certificate

Social Security number \_\_\_\_\_

Name \_\_\_\_\_

Street address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Check the box if you are exempt from federal and Illinois Income Tax withholding and sign and date the certificate.

- 1 Enter the total number of basic allowances that you are claiming (Step 1, Line 4, of the worksheet). 1 \_\_\_\_\_
- 2 Enter the total number of additional allowances that you are claiming (Step 2, Line 9, of the worksheet). 2 \_\_\_\_\_
- 3 Enter the additional amount you want withheld (deducted) from each pay. 3 \_\_\_\_\_

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

Your signature \_\_\_\_\_

Date \_\_\_\_\_



**Form WH-4**  
State Form 48845  
(R10 / 8-23)

**State of Indiana**  
**Employee's Withholding Exemption and County Status Certificate**  
This form is for the employer's records. Do not send this form to the Department of Revenue.  
The completed form should be returned to your employer.

Full Name \_\_\_\_\_ Social Security Number or ITIN \_\_\_\_\_

Home Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Indiana County of Residence as of January 1: \_\_\_\_\_ (See instructions)

Indiana County of Principal Employment as of January 1: \_\_\_\_\_ (See instructions)

Check this box if the changes to the counties are effective for the next calendar year. (See instructions)

**How to Claim Your Withholding Exemptions**

1. You are entitled to one exemption. If you wish to claim the exemption, enter "1" ..... \_\_\_\_\_  
**Nonresident aliens** must skip lines 2 through 8. See instructions
2. If you are married and your spouse does not claim his/her exemption, you may claim it, enter "1" ..... \_\_\_\_\_
3. You are allowed one (1) exemption for each dependent. Enter number claimed..... \_\_\_\_\_
4. Additional exemptions are allowed if: (a) you and/or your spouse are over the age of 65 and/or  
(b) if you and/or your spouse are legally blind.  
Check box(es) for additional exemptions: You are 65 or older  or blind  Spouse is 65 or older  or blind   
Enter the total number of boxes checked..... \_\_\_\_\_
5. Add lines 1, 2, 3, and 4. Enter the total here ..... ►
6. You are entitled to claim an additional exemption for each qualifying dependent (see instructions) ..... ►
7. You are entitled to claim an additional exemption for each qualifying dependent claimed for the first time (see instructions) ..... ►
8. You are entitled to claim an additional exemption for each adopted qualifying dependent (see instructions) ..... ►
9. Enter the amount of additional state withholding (if any) you want withheld each pay period ..... \$ \_\_\_\_\_
10. Enter the amount of additional county withholding (if any) you want withheld each pay period ..... \$ \_\_\_\_\_

I hereby declare that to the best of my knowledge the above statements are true.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_



## Instructions for Completing Form WH-4

This form should be completed by all resident and nonresident employees having income subject to Indiana state and/or county income tax.

Print or type your full name, Social Security number or ITIN and home address. Enter your Indiana county of residence and county of principal employment as of January 1 of the current year. If you neither lived nor worked in Indiana on January 1 of the current year, enter 'not applicable' on the line(s). If you move to (or work in) another county after January 1, your county status will not change until the next calendar year. Please check the box if you are requesting a change to a county of residence or work for the next calendar year.

**Nonresident alien limitation.** A nonresident alien is allowed to claim only one exemption for withholding tax purposes. If you are a nonresident alien, enter "1" on line 1, then skip to line 9. You are considered to be a nonresident alien if you are not a citizen of the United States and do not meet the green card test and the substantial presence test (get Publication 519 from [www.irs.gov](http://www.irs.gov) for information about these tests).

All other employees should complete lines 1 through 8.

Lines 1 & 2 - You are allowed to claim one exemption for yourself and one for your spouse (if he/she does not claim the exemption for him/herself). If a parent or legal guardian claims you on their federal tax return, you may still claim an exemption for yourself for Indiana purposes. You cannot claim more than the correct number of exemptions; however, you are permitted to claim a lesser number of exemptions if you wish additional withholding to be deducted.

Line 3 - Dependent Exemptions: You are allowed one exemption for each of your dependents based on state guidelines. To qualify as your dependent, a person must receive more than one-half of his/her support from you for the tax year and must have less than \$4,400 gross income during the tax year (unless the person is your child and either (1) is under age 19 or (2) is under age 24 and a full-time student at a qualified educational institution during at least 5 months of the tax year).

Line 4 - Additional Exemptions. You are also allowed one exemption each for you and/or your spouse if either is 65 or older and/or blind.

Line 5 - Add the total of exemptions claimed on lines 1, 2, 3, and 4. Enter the total in the box provided.

Line 6 - Additional Dependent Exemptions. An additional exemption is allowed for certain dependent children that are included on line 3. The dependent child must be a son, stepson, daughter, stepdaughter, foster child, and/or child for whom you are a legal guardian. The dependent must be under age 19 or must be both under age 24 and a full-time student at a qualified educational institution during at least 5 months of the taxable year.

Line 7 - First-time Claimed Additional Exemption. If an additional dependent exemption on Line 6 is being claimed for one or more children for the first time, enter the number of children for whom you are claiming. This exemption is good only for the calendar year in which the WH-4 claiming the exemption is submitted. If you claim this in multiple tax years, you **MUST** submit a new WH-4 each year for which this exemption is claimed. Do not claim this exemption if the child was eligible for the additional dependent exemption in any previous year, regardless of whether the exemption was claimed. This includes instances where the child was eligible for the additional dependent exemption before 2023. This also includes instances where the child was eligible to be claimed for the additional dependent exemption by another individual.

Line 8 - Additional Adopted Dependent Exemptions. An additional exemption is allowed for certain dependent children that are included on lines 3 and 6 and have been adopted by you or your spouse. The dependent child must be a son, stepson, daughter, or stepdaughter. The dependent must be under age 19 or must be both under age 24 and a full-time student at a qualified educational institution during at least 5 months of the taxable year.

Lines 9 & 10 - If you would like an additional amount to be withheld from your wages each pay period, enter the amount on the line provided. **NOTE:** An entry on this line does not obligate your employer to withhold the amount. You are still liable for any additional taxes due at the end of the tax year. If the employer does withhold the additional amount, it should be submitted along with the regular state and county tax withholding.

You may file a new Form WH-4 at any time if the number of exemptions **increases**. You must file a new Form WH-4 within 10 days if the number of exemptions previously claimed by you **decreases** for any of the following reasons:

- (a) you divorce (or are legally separated from) your spouse for whom you have been claiming an exemption or your spouse claims him/herself on a separate Form WH-4;
- (b) someone else takes over the support of a dependent you claim or you no longer provide more than one-half of the person's support for the tax year; or
- (c) a dependent no longer qualifies for an additional dependent or an adopted dependent exemption.

Penalties are imposed for willingly supplying false information or information which would reduce the withholding exemption.



# ANNUAL NONRESIDENT MILITARY SPOUSE Earned Income Withholding Tax Exemption Form

**This form is for the employer's records. Do not send this form to the Department of Revenue.**

Employee Name \_\_\_\_\_

Employee Social Security Number \_\_\_\_\_

Military Servicemember Spouse's Name \_\_\_\_\_

Military Servicemember Spouse's Social Security Number \_\_\_\_\_

Address where you both currently reside

Street \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Form WH-4MIL is to be used only for employees claiming exemption from Indiana's income tax withholding requirements because they meet the conditions set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act (P.L. 111-97).

In order to qualify you must meet the conditions below, complete this form in full, and certify that you are not subject to Indiana withholding tax because you meet the conditions set forth below.

1. My spouse is a military servicemember .....(check one)  *Yes*  *No*
2. I am NOT a military servicemember .....(check one)  *Yes*  *No*
3. My military servicemember spouse has current military orders assigning him or her to a military location in Indiana.....(check one)  *Yes*  *No*
4. I and my military servicemember spouse live at the same address .....(check one)  *Yes*  *No*
5. My domicile is a state other than Indiana .....(check one)  *Yes*  *No*  
If yes, enter 2-letter state code for your state \_\_\_\_\_
6. My military servicemember spouse's domicile is the same as mine .....(check one)  *Yes*  *No*

**If you checked yes to all six statements above, your earned income is exempt from Indiana withholding tax.**

*Start Military Spouse Exemption.* If you answered "YES" to ALL of the above statements, check the box and note the start date here \_\_\_\_\_

*Terminate Military Spouse Exemption.* If the answer to any of the six statements above changes to "NO", Indiana tax must be withheld. Check the box and enter the termination date here \_\_\_\_\_

Under penalties of perjury, I certify that I am not subject to Indiana withholding tax because I meet the conditions set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act (P.L. 111-97).

Employee's Signature \_\_\_\_\_ Date \_\_\_\_\_

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Indiana adjusted gross income tax applies to all income of a domiciled spouse of an armed forces member, regardless of source. However, pursuant to the Military Spouses Residency Relief Act (Act) (Public Law No. 111-97), Indiana adjusted gross income tax does not apply to the earned income of a non-domiciled spouse of an armed forces member.

The spouse of an armed forces member is exempt from income taxation in Indiana when:

1. The employee's spouse is a military servicemember;
2. The employee is not a military servicemember;
3. The employee's military servicemember spouse has current military orders assigning him or her to a military location in Indiana;
4. The employee and the military servicemember reside at the same address;
5. The employee's domicile is a state other than Indiana; and
6. The employee's military servicemember spouse's domicile is the same as the employee's domicile.

If all of these conditions are met, the employer is exempt from withholding Indiana state and county income taxes.

**Start Military Spouse Exemption.** In general, the start date will be the later of:

- Either the date you moved to Indiana, or
- The date of the military orders assigning your servicemember spouse to a military location within Indiana.

**Terminate Military Spouse Exemption.** The withholding exemption will no longer be valid if the answer to any of the six statements changes to No.

In general, the exemption termination date will be the earlier of:

- The day your military servicemember spouse is no longer in the military;
- The day you enlist in the military;
- The day you and your military servicemember no longer live at the same address; or
- The day your spouse leaves Indiana due to military orders assigning him or her to a military location outside of Indiana.

**Note:** If your exemption terminates, you must complete a Form WH-4. You may get Form WH-4 from your employer.

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Each employee must file this Iowa W-4 with their employer. Do not claim more in allowances than necessary or you will not have enough tax withheld. If the amount of allowances you are eligible to claim increases, you may file a new W-4 at any time. If the amount of allowances you are eligible to claim decreases, you must file a new W-4 within 10 days.

Penalties apply for willfully supplying false information or for willful failure to supply information. If you file as exempt from withholding and you incur an income tax liability, you may be subject to a penalty for underpayment of estimated tax.

Marital Status: Other  Head of Household  Married filing jointly  If so, does your spouse also have earned income? Yes  No

Print your full name: \_\_\_\_\_ Social Security Number: \_\_\_\_\_

Home address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**Exemption from withholding**

If you do not expect to owe any Iowa income tax and have a right to a full refund of ALL income tax withheld, enter "EXEMPT" here \_\_\_\_\_ and the year effective here \_\_\_\_\_.

Nonresidents may not claim this exemption.

Check this box if you are claiming an exemption from Iowa income tax as a military spouse based on the Military Spouses Residency Relief Act of 2009 or the Veterans Benefits and Transition Act of 2018 .....

If claiming the military spouse exemption, enter your state of domicile or residence here \_\_\_\_\_

**If you are not exempt, complete the following:**

- 1. Personal allowances. See instructions ..... 1.\$ \_\_\_\_\_
- 2. Allowances for dependents. You may claim \$40 for each dependent you claim on your Iowa income tax return ..... 2.\$ \_\_\_\_\_
- 3. Allowances for itemized deductions. See instructions ..... 3.\$ \_\_\_\_\_
- 4. Allowances for adjustments to income. Estimate allowable adjustments to income for payments such as an IRA, Keogh, or SEP; penalty on early withdrawal of savings; and student loan interest, which are reflected on the IA 1040. Divide this amount by 15, round to the nearest whole dollar, and enter on line 4 ..... 4.\$ \_\_\_\_\_
- 5. Allowances for child and dependent care credit. See instructions ..... 5.\$ \_\_\_\_\_
- 6. **Total allowances.** Add lines 1 through 5 ..... 6.\$ \_\_\_\_\_
- 7. Additional amount, if any, you want deducted each pay period ..... 7.\$ \_\_\_\_\_

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this claim, and, to the best of my knowledge and belief, it is true, correct, and complete.

Employee signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Employers:** The employer must maintain records of the W-4s. If the employee is claiming exemption from withholding when wages are expected to exceed \$200 per week, complete the information below and within 90 days send a copy to: **Compliance Services, Iowa Department of Revenue, PO Box 10456, Des Moines, Iowa 50306-0456.**

Employer name: \_\_\_\_\_

Federal Employer Identification Number (FEIN): \_\_\_\_\_

Employer address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**Questions about Iowa taxes:** Call Taxpayer Services at 515-281-3114 or 800-367-3388 or email [idr@iowa.gov](mailto:idr@iowa.gov).

# IA W-4 Instructions – Employee Withholding Allowance Certificate

## Exemption from withholding

Nonresidents may not claim this exemption.

Claim exemption from withholding if you are an Iowa resident and both of the following situations apply:

(1) for 2023 you had a right to a refund of all Iowa income tax withheld because you had no tax liability, and, (2) for 2024 you expect a refund of all Iowa income tax withheld because you expect to have no tax liability.

You must complete a new W-4 within 10 days from the day you anticipate you will incur an Iowa income tax liability for the calendar year (or your fiscal year). If you anticipate you will incur an Iowa income tax liability for the following year, then you must complete a new W-4 on or before December 31 of the current year. If you want to claim an exemption from withholding next year, you must file a new W-4 with your employer on or before February 15.

**Taxpayers 64 years of age or younger:** See your payroll officer to determine how much you expect to earn in a calendar year. You are exempt if:

- a. your filing status is single, your total income is less than \$5,000, and are claimed as a dependent on another person's Iowa return; or
- b. your filing status is single, your total income is less than \$9,000, and you are not claimed as a dependent on another person's Iowa return; or
- c. your filing status is other than single and your combined total income is \$13,500 or less.

**Taxpayers 65 years of age or older:** Only one spouse must be 65 or older to qualify for the exemption. Any federal standard or itemized deduction taken on the federal return, personal exemption allowed for federal purposes, or qualified business income deduction allowed for federal purposes, must be added to total income for purposes of determining the low-income exemption. You are exempt if:

- a. you are single and your total income is \$24,000 or less; or
- b. your filing status is other than single and your combined total income is \$32,000 or less.

Military personnel in active duty status, as defined in Title 10 of the U.S. Code, are exempt from withholding. Under the Military Spouses Residency Relief Act of 2009 and the Veterans Benefits and Transition Act of 2018, you may be exempt from Iowa income tax on your wages if: (1) your spouse is a member of the uniformed services present in Iowa in compliance with military orders; (2) you are present in Iowa solely to be with your spouse; and (3) you maintain your domicile or residence in another state; or (4) you have elected to use your servicemember spouse's domicile or residence in another state for income tax purposes. If you claim this exemption, check the appropriate box, enter the state other than Iowa you are claiming as your state of domicile or residence, and attach a copy of your spousal military identification card to the IA W-4 provided to your employer.

**Line 1. Personal allowances:** You can claim the following personal allowances:

- (a) \$40 allowance for yourself or \$80 allowance if you are unmarried and eligible to claim head of household status. Add \$20 additional allowance if you are 65 or older, and \$20 additional allowance if you are blind.
- (b) If you are married and your spouse either does not work or is not claiming allowances on a separate W-4, you may claim the following allowances for them: \$40 for your spouse, \$20 additional allowance if your spouse is 65 or older, and \$20 additional allowance if your spouse is blind.
- (c) If you are single and hold more than one job, you may not claim the same allowances with more than one employer at the same time. If you are married and both you and your spouse are employed, you may not both claim the same allowances with both of your employers at the same time.
- (d) To have the highest amount of tax withheld claim "\$0" on line 1.

**Line 3. Allowances for itemized deductions:**

- (a) Enter total amount of estimated federal itemized deductions ..... (a) \$ \_\_\_\_\_
- (b) Enter amount of your federal standard deduction using the following information ..... (b) \$ \_\_\_\_\_  
If single or married filing separate returns, enter \$14,600  
If unmarried head of household, enter \$21,900  
If married filing a joint return or qualifying widow(er), enter \$29,200
- (c) Subtract line (b) from line (a) and enter the difference or zero, whichever is greater ..... (c) \$ \_\_\_\_\_
- (d) Divide the amount on line (c) by 15, round to the nearest whole dollar and enter on line 3.

Note: If you are married and both you and your spouse are employed, you may not both claim the same allowances for itemized deductions. Each spouse should report their proportionate share of the estimated federal itemized deductions on line 3(a) and use the single federal standard deduction amount on line 3(b).

**Line 5. Allowances for child and dependent care credit:** Persons having child/dependent care expenses qualifying for the federal and Iowa child and dependent care credit may claim additional Iowa withholding allowance amounts based on their total incomes. Taxpayers with a total income of \$90,000 or more cannot claim withholding allowances for the child and dependent care credit. Married persons, regardless of their expected filing status, must calculate their withholding allowance amounts based on their combined total incomes. Total allowances for child and dependent care that you and your spouse may claim cannot exceed the total allowances shown below.

- Iowa total income between \$0 - \$19,999 Allowances: \$200
- Iowa total income between \$20,000 - \$34,999 Allowances: \$160
- Iowa total income between \$35,000 - \$44,999 Allowances: \$120
- Iowa total income between \$45,000 - \$89,999 Allowances: \$40

**Line 7. Additional amount of withholding deducted:** You may need to have additional tax withheld if you have two or more jobs are married and you both work, or have income other than wages. Income other than wages would include: interest and dividends, capital gains, rent, gambling winnings, etc. If you are not having enough tax withheld, you may request your employer to withhold more by filling in an additional amount on line 7. Estimate the amount you will be under-withheld, and divide that amount by the number of pay periods per year. If you reside in a school district that imposes school district surtax, consider reducing the amount of allowances shown on lines 1-5, or have additional tax withheld on line 7.

**New Hire Reporting**

An employer doing business in Iowa is required to report newly hired employees, rehires, and contractors to the Centralized Employee Registry. Use one of the following methods to report.

**Online Reporting-** Online reporting saves time and money and is the preferred method of reporting. Enter employee information or upload data at [iowachildsupport.gov](http://iowachildsupport.gov).

**Fax and Mail Reporting-** To report new hires and rehires, submit the following form or an equivalent form. To report contractors by fax or mail, use the Contractor Reporting form found at [iowachildsupport.gov](http://iowachildsupport.gov).

**Magnetic Media-** Record layout instructions and media types are available at [iowachildsupport.gov](http://iowachildsupport.gov).

**Employer Information**

1. Federal Employer Identification Number (FEIN): ..... 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
2. Employer name: \_\_\_\_\_
3. Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_
4. Employer contact and phone number: \_\_\_\_\_
5. Income provider name and address where income withholding and garnishment orders should be sent, if different from above.  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**Employee Information**

6. Is dependent health care coverage available? ..... Yes  No
7. Approximate date this employee qualifies for coverage (MM/DD/YYYY):..... 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
8. Employee start date (MM/DD/YYYY):..... 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
9. Employee date of birth (MM/DD/YYYY):..... 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
10. Employee Social Security Number: ..... 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
11. Last name: \_\_\_\_\_ First name: \_\_\_\_\_ Middle initial: \_\_\_\_\_
12. Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**Mailing and contact information:**

Fax to: 800-759-5881 or 515-281-3749 (local)  
Phone: 877-274-2580

Mail to: Centralized Employee Registry  
PO Box 10322  
Des Moines, IA 50306-0322

## Centralized Employee Registry Reporting Form

### Employer Reporting Requirements

Federal and state law (42 U.S. Code § 653a and Iowa Code chapter 252G) requires that an employer doing business in Iowa who hires or rehires an employee or contractor to report the hire within 15 days of the start date. All items on this form must be completed.

Use one of the listed methods to report your new hires. Please include your FEIN. Fax this form (page 44-019c) to 800-759-5881 or mail it to Centralized Employee Registry, PO Box 10322, Des Moines, IA 50306-0322. If you have questions about employer reporting requirements, call the Employers Partnering in Child Support (EPICS) Unit at 877-274-2580.

Multistate employers have two reporting options: to report newly hired employees in the states in which they are working, or alternatively, to identify one state where all hires will be reported. If you choose to report to one state, your new hire reports must be submitted electronically or by magnetic media, and you must register to identify the state you will report to. To register, visit [ocsp.acf.hhs.gov](http://ocsp.acf.hhs.gov).

### Employer Information

- 1. Federal Employer Identification Number (FEIN).** Provide the same 9-digit FEIN used on your quarterly wage reports, plus the 3-digit suffix used when filing Iowa withholding tax. For a business with only one location, the default suffix is 000.
- 2. Employer name.** Provide the trade name or doing business as (DBA) name, if applicable, rather than the legal name of the employer.
- 3. Employer address.** Include any applicable post office box, unit number, etc.
- 4. Employer contact and phone number (optional).** Include any applicable phone and extension.
- 5. Income Provider name and address for income withholding orders or garnishment, if different from the employer address above.** This may be the legal name of the business or other entity that handles withholding and garnishment. This information is needed for income withholding and garnishment purposes.

### Employee Information

- 6. Is dependent health care coverage available?** This question does not relate to insurability of employee's dependents. Mark yes if the employer or union offers coverage.
- 7. Approximate date this employee qualifies for coverage.** Example: Is dependent insurance coverage offered upon hire or after six months of employment? This question does not relate to insurability of employee's dependents. Enter in month, day, and year format.
- 8. Employee start date.** Indicate the first day for which the employee is owed compensation. For a rehire, list the return date. Enter in month, day, and year format. (Required by 42 U.S. Code § 653a)
- 9. Employee date of birth.** Enter in month, day, and year format.
- 10. Employee Social Security Number (SSN).** SSN is required for all individuals, including minors.
- 11. Employee name.** Provide the employee's full name including middle initial.
- 12. Employee address.** Provide the employee's current home address.

# K-4

(Rev. 11-18)

# KANSAS EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

Use the following instructions to accurately complete your K-4 form, then detach the lower portion and give it to your employer. For assistance, call the Kansas Department of Revenue at 785-368-8222.

**Purpose of the K-4 form:** A completed withholding allowance certificate will let your employer know how much *Kansas* income tax should be withheld from your pay on income you earn from Kansas sources. Because your tax situation may change, you may want to re-figure your withholding each year.

**Exemption from Kansas withholding:** To qualify for exempt status you must verify with the Kansas Department of Revenue that: **1)** last year you had the right to a refund of **all** STATE income tax withheld

because you had **no** tax liability; and **2)** this year you will receive a full refund of **all** STATE income tax withheld because you will have **no** tax liability.

**Basic Instructions:** If you are not exempt, complete the **Personal Allowance Worksheet** that follows. The total on line F should **not** exceed the total exemptions you claim under "Exemptions and Dependents" on your Kansas income tax return.

**NOTE:** *Your status of "Single" or "Joint" may differ from your status claimed on your federal Form W-4).*

Using the information from your **Personal Allowance Worksheet**, complete the **K-4** form below, sign it and provide it to your employer. If your employer does not receive

a K-4 form from you, they must withhold Kansas income tax from your wages without exemption at the "Single" allowance rate.

**Head of household:** Generally, you may claim head of household filing status on your tax return only if you are **unmarried and pay more than 50% of the cost of keeping up a home for yourself and for your dependent(s).**

**Non-wage income:** If you have a large amount of non-wage Kansas source income, such as interest or dividends, consider making Kansas estimated tax payments on Form K-40ES. Without these payments, you may owe additional Kansas tax when you file your state income tax return.

### Personal Allowance Worksheet (Keep for your records)

- |  |   |
|--|---|
| <p><b>A</b> Allowance Rate: If you are a single filer mark "Single"<br/>                 If you are married and <u>your spouse has income</u> mark "Single"<br/>                 If you are married and your spouse does not work mark "Joint"</p> | <p><b>A</b> <input type="checkbox"/> Single<br/> <input type="checkbox"/> Joint</p> |
| <p><b>B</b> Enter "0" or "1" if you are married or single and no one else can claim you as a dependent (entering "0" may help you avoid having too little tax withheld) .....</p>  | <p><b>B</b> _____</p>   |
| <p><b>C</b> Enter "0" or "1" if you are married and only have one job, and your spouse <u>does not</u> work (entering "0" may help you avoid having too little tax withheld) .....</p>   | <p><b>C</b> _____</p>   |
| <p><b>D</b> Enter "2" if you will file head of household on your tax return (see conditions under <i>Head of household</i> above) .....</p>  | <p><b>D</b> _____</p>   |
| <p><b>E</b> Enter the number of dependents you will claim on your tax return. <b>Do not</b> claim yourself or your spouse or dependents that your spouse has already claimed on their form K-4 .....</p>   | <p><b>E</b> _____</p>   |
| <p><b>F</b> <b>Add lines B through E</b> and enter the total here .....</p>  | <p><b>F</b> _____</p>   |

▼ Cut here and give the lower portion to your employer. Keep the top portion for your records. ▼

## Kansas Employee's Withholding Allowance Certificate

Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the Kansas Department of Revenue. Your employer may be required to send a copy of this form to the Department of Revenue.

<b>1</b> Print your First Name and Middle Initial	Last Name	<b>2</b> Social Security Number
Mailing address		<b>3</b> Allowance Rate Mark the allowance rate selected in Line A above. <div style="text-align: center;"> <input type="checkbox"/> Single      <input type="checkbox"/> Joint                 </div>
<b>4</b> Total number of allowances you are claiming (from Line F above).....	<b>4</b>	
<b>5</b> Enter any additional amount you want withheld from each paycheck (this is optional).....	<b>5</b>	\$
<b>6</b> I claim exemption from withholding. (You must meet the conditions explained in the "Exemption from withholding" instructions above.) If you meet the conditions above, write "Exempt" on this line ..... <b>Note: The Kansas Department of Revenue will receive your federal W-2 forms for all years claimed Exempt.</b>	<b>6</b>	
Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief it is true, correct, and complete.		
<b>SIGN HERE</b>		<b>Date</b>
<b>7</b> Employer's Name and Address		<b>8</b> EIN (Employer ID Number)



**KENTUCKY'S WITHHOLDING  
CERTIFICATE**

**2024**

Social Security Number     		
Name—Last, First, Middle Initial		
Mailing Address (Number and Street including Apartment Number or P.O. Box)		
City, Town or Post Office	State	ZIP Code

All Kentucky wage earners are taxed at a flat 4% rate with a standard deduction allowance of \$3,160. The Department of Revenue annually adjust the standard deduction in accordance with KRS 141.081(2)(a).

Check if exempt:

- 1. Kentucky income tax liability is not expected this year (see instructions)
- 2. You qualify for the Fort Campbell Exemption Certificate. I am a resident of \_\_\_\_\_ State
- 3. You qualify for the nonresident military spouse exemption
- 4. You work in Kentucky and reside in a reciprocal state

Additional withholding per pay period under agreement with employer \$ \_\_\_\_\_

Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.

\_\_\_\_\_  
Signature Date

**Instructions to Employees**

All Kentucky wage earners are taxed at a flat 4% tax rate with an allowance for the standard deduction.

You may be exempt from withholding if any of the four conditions below are met:

1. You may be exempt from withholding for 2024 if both the following apply:
  - For 2023, you had a right to a refund of all Kentucky income tax withheld because you had no Kentucky income tax liability, and
  - For 2024, you expect a refund of all your Kentucky income tax withheld.

**Income Tax Liability Thresholds**—The 2023 filing threshold amount based upon federal poverty level is expected to be \$14,580 for a family size of one (single, or married living apart from your spouse for the entire year), \$19,720 for a family of two (single with one dependent child or a married couple), \$24,860 for a family of three (single with two dependent children or a married couple with one dependent child) and \$30,000 for a family of four or more (single with three dependent children or a married couple with two or more dependent children). Modified gross income is equal to your federal adjusted gross income plus any interest income from other states municipal bonds and pension income from a qualifying lump-sum distribution. If your combined modified gross income is expected to be less than the threshold amount for your family size, then you (and your spouse, if applicable) may not have an income tax liability.

If both the above statements apply, you are exempt and may check box 1. Your exemption for 2024 expires February 15, 2025.

2. Under the provisions of Public Law 105–261, pay and compensation earned at the Fort Campbell, Kentucky, military base is exempt from Kentucky income tax if you are not a resident of Kentucky. KRS 141.010(32) defines “resident” as an individual domiciled within this state or an individual who is not domiciled in this state, but maintains a place of abode in this state and spends in the aggregate more than one hundred eighty-three (183) days of the taxable year in this state.

Check box 2 if you certify that you are not a resident of Kentucky and only earn wages as an employee at Fort Campbell, Kentucky. This exemption must be revoked within 10 days of a move or change of address to Kentucky.

3. You may be exempt from withholding, if you meet the conditions set for under the Servicemember Civil Relief Act as amended by the Military Spouses Residence Relief Act. You must complete the worksheet below to determine if you are eligible.

In order to qualify you must complete this form in full, certify that the you are not subject to Kentucky withholding tax because you met the conditions set forth below, and provide a copy of your spouse's military picture ID issued to the employee by the U.S. Department of Defense.

- 
1. My spouse is a military servicemember.....(check one)  YES  NO
  2. I am NOT a military servicemember.....(check one)  YES  NO
  3. My military servicemember spouse has a current military order assigning him or her to a military location in Kentucky .....(check one)  YES  NO
  4. I and my military servicemember spouse live at the same address .....(check one)  YES  NO
  5. My military servicemember's state of domicile is a state other than Kentucky and I am electing to use that state of domicile .....(check one)  YES  NO  
If yes, enter the 2-letter state code of the servicemember's state of domicile \_\_\_\_\_
  6. I am present in Kentucky solely to be with my military servicemember spouse.....(check one)  YES  NO

**If you checked "YES" to all the statements above, your earned income is exempt from Kentucky withholding tax.**

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Check box 3 if you checked "YES" to all the statements listed in the worksheet. You are exempt from Kentucky income tax withholding. This exemption will terminate if any of the answers to the questions changes to "NO". In general, the exemption termination date will be the earlier of:

- The day the military servicemember is no longer in the military;
- The day the employee enlists in the military;
- The day the employee and the military servicemember no longer live at the same address; or
- The day the military servicemember's permanent duty station changes to a location outside of Kentucky.

4. You may be exempt from withholding if you work in Kentucky but reside in one of the following reciprocal states: Illinois, Indiana, Michigan, West Virginia, Wisconsin, Virginia and you commute daily or Ohio and you are not a shareholder-employee who is a "twenty (20) percent or greater" direct or indirect equity investor in a S corporation.

In order to qualify you must complete the worksheet below:

---

I have not been a resident of Kentucky during the year. (Check block in front of applicable statement.) I work in Kentucky and reside in:

- Illinois,  Indiana,  Michigan,  West Virginia,  Wisconsin  
 Virginia and commute daily to my place of employment in Kentucky. (*Must commute daily to apply.*)  
 Ohio and I am not a shareholder-employee who is a "twenty (20) percent or greater" direct or indirect equity investor in an S corporation.

---

Check box 4 if you certify you work in Kentucky and reside in a reciprocal state.

**If you meet any of the four exemptions you are exempted from Kentucky withholding. However, you must complete this form and file it with your employer before withholding can be stopped. You will need to maintain a copy of the K-4 for your permanent records.**

---

### Instructions to Employers

Form K-4 is only required to document that an employee has requested an exemption from withholding OR to document that an employee has requested additional withholding in excess of the amounts calculated using the formula or tables. If neither situation applies, then an employer is not required to maintain Form K-4.

Upon receipt of this form, properly completed, you are authorized to discontinue withholding for an employee who qualifies for one of the four exemptions. Retain a copy of all K-4's received from employees.



## Employee Withholding Exemption Certificate (L-4)

**Purpose:** Complete form L-4 so that your employer can withhold the correct amount of state income tax from your salary.

**Instructions:** Employees who are subject to state withholding should complete the personal allowances worksheet indicating the number of withholding personal exemptions in Block A and the number of dependency credits in Block B.

- Employees must file a new withholding exemption certificate within 10 days if the number of their exemptions decreases, except if the change is the result of the death of a spouse or a dependent.
- Employees may file a new certificate any time the number of their exemptions increases.
- Line 8 should be used to increase or decrease the tax withheld for each pay period. Decreases should be indicated as a negative amount.

Penalties will be imposed for willfully supplying false information or willful failure to supply information that would reduce the withholding exemption.

This form must be filed with your employer. If an employee fails to complete this withholding exemption certificate, the employer must withhold Louisiana income tax from the employee's wages without exemption.

**Note to Employer:** Keep this certificate with your records.

**Block A**

- Enter "0" to claim neither yourself nor your spouse, and check "*No exemptions or dependents claimed*" under number 3 below. You may enter "0" if you are married, and have a working spouse or more than one job to avoid having too little tax withheld.
- Enter "1" to claim yourself, and check "*Single*" under number 3 below if you did not claim this exemption in connection with other employment, or if your spouse has not claimed your exemption. If you will file as head of household, enter "1" to claim one personal exemption and check "*Single*" under number 3 below.
- Enter "2" to claim yourself and your spouse, and check "*Married*" under number 3 below.

**A.**

**Block B**

- Enter the number of dependents, not including yourself or your spouse, whom you will claim on your tax return. If no dependents are claimed, enter "0."

**B.**

**Cut here and give the bottom portion of certificate to your employer. Keep the top portion for your records.**

Form **L-4**  
Louisiana  
Department of  
Revenue

### Employee's Withholding Allowance Certificate

1. Type or print first name and middle initial		Last name	
2. Social Security Number		3. Select one <input type="checkbox"/> No exemptions or dependents claimed <input type="checkbox"/> Single <input type="checkbox"/> Married	
4. Home address (number and street or rural route)			
5. City		State	ZIP
6. Total number of exemptions claimed in Block A			6.
7. Total number of dependents claimed in Block B			7.
8. Increase or decrease in the amount to be withheld each pay period. Decreases should be indicated as a negative amount.			8.

I declare under the penalties imposed for filing false reports that the number of exemptions and dependency credits claimed on this certificate do not exceed the number to which I am entitled.

Employee's signature	Date
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**The following is to be completed by employer.**

9. Employer's name and address	10. Employer's state withholding account number
--------------------------------	---



## State of Louisiana Exemption from Withholding Louisiana Income Tax

Form L-4E

**TAX YEAR 20** \_\_\_\_\_

**For use by employees who:** *(check a box below)*

- incurred no tax liability in the prior year and anticipate no tax liability for the current year.
- meet the conditions set forth under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act and the Veterans Benefits and Transitions Act of 2018 with a tax domicile in the State of \_\_\_\_\_.

**PLEASE PRINT OR TYPE**

First name, middle initial, and last name		Social Security Number	
Home address <i>(Number and Street)</i>			
City	State	ZIP	

Employee's certification-Under penalty of perjury, I declare that I anticipate that I will incur no liability for Louisiana income tax for the current year based on the exemption checked above and to the best of my knowledge and belief, this form is true, correct, and complete.

Signature	Date <i>(mm/dd/yyyy)</i>
-----------	--------------------------

**Employee** - File this certificate with your employer. Otherwise your employer must withhold Louisiana income tax from your wages.

**Employer** - Keep this certificate with your records. This certificate may be used instead of Form L-4 by those employees qualified to claim the exemption.

### INSTRUCTIONS

**Who may claim exemption from withholding of income tax:**

You may be entitled to claim exemption from withholding Louisiana income tax if you meet one of the three qualifications below.

1. You incurred no liability for Louisiana income tax for the prior year and you anticipate that you will incur no liability for such income tax for the current year. For this purpose, you incur tax liability if your joint or separate return shows tax before the allowance of any credit for income tax withheld. If you claim this exemption, your employer will not withhold Louisiana income tax from your wages.
2. You are exempt from Louisiana income taxes under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act and the Veterans Benefits and Transitions Act of 2018. For your wages to be exempt from Louisiana income taxes, (a) your spouse must be a member of the armed forces stationed in Louisiana in compliance with military orders; (b) you are here in Louisiana solely to be with your spouse; and (c) you and your spouse maintain your domicile in another state.

**Exceptions:**

You are exempt from Louisiana income taxes as a nonresident mobile worker if you meet the qualifications. For your wages to be exempt from Louisiana income taxes, (a) you must be a nonresident of Louisiana; (b) you will be paid wages for employment duties performed in Louisiana for 25 or fewer days in the calendar year; (c) you performed employment duties in more than one state during the calendar year; (d) the wages are not paid for employment as a professional athlete, staff member of a professional athletic team, professional entertainer, public figure, or qualified production employee; (e) your state of residence either provides a substantially similar exemption or does not impose an individual income tax; and (f) you did not have any other income derived from sources within Louisiana during the calendar year. If you meet the qualifications, an exemption certificate is not needed. However, within 10 days from the 26th

day of performing employment duties within Louisiana doing the current year you must file an Employee's Withholding Exemption Certificate (Form L-4) with your employer.

**When to claim exemption:**

File this certificate with your employer as soon as you determine you are entitled to claim this exemption. You must file a certificate each year if you wish to continue to claim the exemption.

**Multiple employers:**

If you are employed by more than one employer, you may claim the exemption from withholding with each employer, provided that the total of your anticipated income will not cause you to incur any liability for Louisiana income tax for the current year and you incurred no liability for Louisiana income tax for the previous year.

**When you must revoke this exemption:**

You must revoke this exemption certificate:

1. within 10 days from the day you anticipate you will incur Louisiana income tax liability for the current year; or
2. by the first day of the last month of your current taxable year if you anticipate you will incur Louisiana income tax liability for the following year;
3. within 10 days from the day you no longer meet the provisions of the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act; or
4. within 10 days from the 26th day of performing employment duties within Louisiana doing the current year.

If you want to discontinue, or are required to revoke this exemption, you must file a new Employee's Withholding Exemption Certificate (Form L-4) with your employer.

**For assistance, call the Department of Revenue at (855) 307-3893**

**MAINE**  
**Employee's Withholding Allowance Certificate**

1. Type or print your first name _____ M.I. _____ Last name _____ _____ Home address (number and street) _____ City or town _____ State _____ ZIP code _____	2. Your social security number _____  3. <input type="checkbox"/> Single or Head of Household <input type="checkbox"/> Married <input type="checkbox"/> Married, but withholding at higher single rate <b>Note:</b> If married but legally separated, or spouse is a nonresident alien, check the single box.
4. Total number of allowances you are claiming on the Personal Allowances Worksheet, line E below .....4. _____	5. Additional amount, if any, you want withheld from your paycheck.....5. \$ _____
6. If you <b>do not want any</b> state income tax withheld, check the appropriate box that applies to you (you must qualify - see instructions below). By signing below, you certify that you qualify for the exemption that you select:	
a. You wrote "Exempt" on your federal Form W-4..... 6a. <input type="checkbox"/>	
b. You wrote "No Withholding" on your federal Form W-4P..... 6b. <input type="checkbox"/>	
c. You are a resident employee with no Maine tax liability in prior and current years ..... 6c. <input type="checkbox"/>	
d. You are a recipient of periodic retirement payments with no tax liability in prior and current years ..... 6d. <input type="checkbox"/>	
e. Your spouse is a member of the military assigned to a location in Maine and you qualify for exemption under the Military Spouse's Residency Relief Act. You must attach supporting documents. See instructions. .... 6e. <input type="checkbox"/>	
7. Check this box if you are an enrolled tribal member residing on tribal land in Maine and you are claiming an exemption from Maine withholding on the wages, salaries, or other compensation derived from or connected with sources on tribal land in Maine (that is, wages, salaries, or other compensation <b>for work performed in Maine on tribal land</b> ). See instructions for additional information. .... 7. <input type="checkbox"/>	

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances or the exemption claimed on this certificate.

**EMPLOYEE'S/PAYEE'S SIGNATURE**

(Form is not valid unless you sign it.) ▶

Date ▶

**TO BE COMPLETED BY EMPLOYER/PAYER** (see instructions). **Complete lines 8 through 11 only if sending to Maine Revenue Services.**

8. Employer/Payer Name and Address _____ _____ _____	9. Identification Number _____ _____
10. Employer/Payer Contact Person _____	11. Contact Person's Phone Number ( [ ] [ ] [ ] ) [ ] [ ] [ ] - [ ] [ ] [ ] [ ]

----- Cut here and give the certificate above to your employer. Keep the part below for your records. -----

**Personal Allowances Worksheet - for line 4 above**

A. Enter "1" for yourself if no one else can claim you as a dependent. ....A. \_\_\_\_\_

B. Enter "1" for your spouse if you will file as married filing jointly. You may choose to enter "0" if you are married and have either a working spouse or more than one job. (Entering "0" may help avoid having too little tax withheld).....B. \_\_\_\_\_

C. Enter "1" if you will be filing as Head of Household..... C. \_\_\_\_\_

D. Enter the number of children and dependents eligible for the federal child tax credit or the federal credit for other dependents ..... D. \_\_\_\_\_

E. Add lines A through D. (Maximum number of allowances you may claim) .....E. \_\_\_\_\_

## Employee/Payee Instructions

**Purpose:** Complete Form W-4ME so your employer/payer can withhold the correct Maine income tax from your pay. Because your tax situation may change, you may want to recalculate your withholding each year.

**Line 3.** Select the marital status that applies to you. You must select the same marital status you selected on your federal Form W-4, except that married individuals have the option of withholding at the higher single rate. If you selected married filing separately on your federal Form W-4, you should select single. Nonresident aliens are required to check the single box regardless of actual marital status.

**Line 4.** If you qualify for one of the exemptions from Maine withholding listed on line 6, complete lines 1, 2, 3, and 6, and sign the form. Otherwise, complete the Personal Allowances Worksheet on page 1. You may claim fewer allowances than you are entitled to, but you must file a Personal Withholding Allowance Variance Certificate to obtain permission from the State Tax Assessor if you want to claim more allowances than allowed on line E above.

### Exemptions from Maine withholding:

**Line 6a.** You may check this box if you completed federal Form W-4 and wrote "Exempt" in the space below Step 4(c). Do not check this box if you want Maine income taxes withheld even though you are exempt from federal withholding.

**Line 6b.** You may check this box if you completed federal Form W-4P and wrote "No Withholding" in the space below Step 4(c). Do not check this box if you want Maine income taxes withheld even though you are exempt from federal withholding.

**Line 6c.** You may elect this exemption if you are a resident employee receiving wages and you meet both of the following conditions:

1. You had **no** Maine income tax liability last year, **and**
2. You reasonably expect to have **no** Maine income tax liability this year.

This exemption will expire at the end of the year and you must complete a new Form W-4ME for next year or you will be subject to Maine withholding at the maximum rate.

**Line 6d.** You may elect this exemption if you receive periodic retirement payments pursuant to Internal Revenue Code, Section 3405, you had no Maine income tax liability in the prior year, and you reasonably expect you will have no Maine income tax liability this year. This election will remain in effect until you complete a new Form W-4ME.

**Line 6e.** If you are the spouse of a member of the military, you may

claim exemption from Maine withholding if you meet the following requirements:

1. Your spouse is a member of the military located in Maine in compliance with military orders.
2. You are in Maine solely to be with your spouse.
3. You and your spouse have the same domicile in a state other than Maine.
4. You attach a copy of your spouse's latest Leave and Earning Statement reflecting an assignment location in Maine.
5. You present your military ID to your employer. The ID must identify you as a military spouse.

Your exemption will expire at the end of the calendar year during which you submit Form W-4ME claiming the exemption, at which time you must complete and submit a new Maine Form W-4ME for the new year.

**Line 7.** You may check this box if you meet all of the following requirements:

1. You are an enrolled member of the Houlton Band of Maliseet Indians, the Passamaquoddy Tribe, or the Penobscot Nation ("tribal member");
2. You reside on land within the Houlton Band Trust Land, the Passamaquoddy Indian territory, or the Penobscot Indian territory ("tribal land"). See 36 M.R.S. § 5102(5-A) for a definition of "tribal member residing on tribal"; and
3. You earn wages, salaries, or other compensation derived from or connected with sources on tribal land in Maine (that is, wages, salaries, or other compensation **for work performed on tribal land in Maine**).

By checking the box on line 7 and signing Form W-4ME, you certify that you qualify for the exemption.

This exemption will remain in effect until you complete a new Form W-4ME. If your situation changes, and the exemption is no longer valid, you must provide a new Form W-4ME to your employer.

**This exemption applies only to wages, salaries, or other compensation earned by a tribal member for work performed in Maine on tribal land.** Thus, you must complete Form W-4ME, lines 1 through 5 to direct your employer/payer to withhold the correct Maine income tax from any compensation earned for work performed outside of tribal land.

**Note:** You may be subject to penalty if you do not have sufficient withholding to meet your Maine income tax liability.

### Notice to Employers and Other Payers

Maine law requires employers and other persons to withhold money from certain payments, most commonly wages, retirement payments and gambling winnings, and remit to Maine Revenue Services for application against the Maine income tax liability of employees and other payees. The amount of withholding must be calculated according to the provisions of MRS Rule 803 (See [www.maine.gov/revenue/rules](http://www.maine.gov/revenue/rules)) and must constitute a reasonable estimate of Maine income tax due on the receipt of the payment. Amounts withheld must be paid over to Maine Revenue Services on a periodic basis as provided by 36 M.R.S. Chapter 827 (§§ 5250 - 5255-B) and MRS Rule 803 (18-125 C.M.R., ch. 803).

### Employer/Payer Information for Completing Form W-4ME

An employer/payer is required to submit a copy of Form W-4ME, along with a copy of any supporting information provided by the employee/payee, to Maine Revenue Services if:

- A. The employer/payer is required to submit a copy of federal Form W-4 to the Internal Revenue Service either by written

notice or by published guidance as required by federal regulation 26 CFR 31.3402(f)(2)-1(g); or

- B. An employee performing personal services in Maine furnishes a Form W-4ME to the employer containing a non-Maine address and, for any reason, claims no Maine income tax is

## Employer/Payer Information for Completing Form W-4ME - Continued

to be withheld. This submission is not required if the employer reasonably expects that the employee will earn annual Maine-source income of less than \$3,000 or if the employee is a nonresident working in Maine for no more than 12 days for the calendar year and is, therefore, exempt from Maine income tax withholding.

Submit copies of Form W-4ME directly to the MRS Withholding Unit separately from any other tax filing.

Employers/Payers must complete lines 8 through 11 only if required to submit a copy of Form W-4ME to Maine Revenue Services.

- ✓ Line 8 Enter employer/payer name and business address.
- ✓ Line 9 Enter employer/payer federal identification number (EIN and/or SSN).
- ✓ Line 10 Enter employer/payer contact person who can answer questions about withholding (i.e. human resources person, company officer, accountant, etc.).
- ✓ Line 11 Enter employer/payer contact person's phone number.

---

### Important Information for Employers/Payers

**Missing or invalid Forms W-4, W-4P or W-4ME.** If any of the circumstances below occur, the employer or payer must withhold as if the employee or payee were single and claiming no allowances. Maine income tax must be withheld at this rate until such time that the employee or payee provides a valid Form W-4ME.

- (1) The employee/payee has not provided a valid, signed Form W-4ME;
- (2) The employee's/payee's Form W-4 or W-4P is determined to be invalid for purposes of federal withholding;
- (3) The Assessor notifies the employer/payer that the employee's/payee's Form W-4ME is invalid; or
- (4) The employee's/payee's Personal Withholding Allowance Variance Certificate has expired, a new variance certificate has not been approved and submitted to the employer/payer and the payee has not provided the payer with a valid Form W-4ME.

**Exemptions from withholding Form W-4ME, lines 6 and 7.** Generally, employers/payers must withhold from payments subject to Maine income tax unless an exemption is claimed on line 6 or 7.

**Federal exemption from withholding** (lines 6a and 6b). An employee/payee who is exempt from federal income tax withholding is also exempt from Maine income tax withholding. The employee/payee must check the applicable box on line 6. An employee/payee exempt from federal withholding that wants Maine withholding must leave line 6 blank. See the instructions for line 6d for recipients of periodic retirement payments who are exempt from federal income tax withholding.

**Resident employee exemption from Maine withholding** (line 6c). A resident employee who is subject to federal income tax withholding is exempt from Maine income tax withholding if the employee had no Maine tax liability for the prior year and expects to have no Maine tax liability for the current year. The exemption on line 6c expires at the end of each year. If the employee fails to submit a new Form W-4ME for the next calendar year, the employer must begin withholding at the single rate with no allowances.

**Withholding from payments to nonresident employees.** An employee who is exempt from Maine income tax because of the nontaxable thresholds applicable to nonresidents is not required to complete and submit Form W-4ME; however, an employee becomes subject to Maine income tax withholding immediately upon exceeding a threshold at any time during the year. Because all income earned in Maine is taxable by Maine once a threshold is exceeded, employers should work with affected employees to ensure that Maine withholding is adequate to cover Maine income tax liability for the year. This may require the employee submitting a new Form W-4ME with the employer.

**Withholding exemption for periodic retirement payments** (line 6d). Recipients of periodic retirement payments as defined by IRC § 3405 that are subject to federal income tax withholding are exempt from Maine income tax withholding if the recipient certifies (by checking the box on line 6d) that he or she had no Maine income tax liability for the prior year and expects to have no Maine income tax liability for the current year. The exemption remains in effect until the recipient submits an updated Form W-4ME.

**Exemptions under the Military Spouse's Residency Relief Act (MSRRA).** If the box on line 6e is checked, the employer must:

- (1) Ensure that a copy of the military member's Leave and Earnings Statement (LES) is attached, and verify that the assignment location entered on the LES is a location in Maine; and
- (2) Review the employee's military ID to ensure that the date on the ID is not more than four years prior to the date on the employee's Form W-4ME, and that the ID denotes the employee as a current military spouse.

An exemption claimed on line 6e expires at the end of the calendar year. If the employee does not submit a new Maine Form W-4ME, the employer must begin withholding for the first pay period in the following year at the maximum rate (single with one allowance).

See the employee instructions for line 6e above for more information about this exemption.

**Withholding from payments to tribal members who reside and work on tribal lands** (line 7). An employee is exempt from Maine income tax withholding on wages, salaries, or other compensation derived from or connected with sources on tribal land in Maine (that is, wages, salaries, or other compensation **for work performed in Maine on tribal land**) if the employee checks the box on line 7 and signs Form W-4ME certifying that they are an enrolled tribal member residing on tribal land in Maine. This exemption remains in effect until the recipient submits an updated Form W-4ME.

Employers must withhold from payments that do not meet the requirements of this exemption, such as wages, salaries, or other compensation earned by a tribal member residing on tribal land when the work is performed outside of tribal land.

See the employee instructions for line 7 above and 36 M.R.S. §§ 111(9), 111(10), 5102(5-A), and 5122(2)(ZZ) for more information about this exemption.

**MARYLAND  
FORM  
MW507**

**Purpose.** Complete Form MW507 so that your employer can withhold the correct Maryland income tax from your pay. Consider completing a new Form MW507 each year and when your personal or financial situation changes.

**Basic Instructions.** Enter on line 1 below, the number of personal exemptions you will claim on your tax return. However, if you wish to claim more exemptions, or if your adjusted gross income will be more than \$100,000 if you are filing single or married filing separately (\$150,000, if you are filing jointly or as head of household), you must complete the Personal Exemption Worksheet on page 2. Complete the Personal Exemption Worksheet on page 2 to further adjust your Maryland withholding based on itemized deductions, and certain other expenses that exceed your standard deduction and are not being claimed at another job or by your spouse. However, you may claim fewer (or zero) exemptions.

**Additional withholding per pay period under agreement with employer.** If you are not having enough tax withheld, you may ask your employer to withhold more by entering an additional amount on line 2.

**Exemption from withholding.** You may be entitled to claim an exemption from the withholding of Maryland income tax if:

- a. Last year you did not owe any Maryland Income tax and had a right to a full refund of any tax withheld; AND,
- b. This year you do not expect to owe any Maryland income tax and expect to have a right to a full refund of all income tax withheld.

If you are eligible to claim this exemption, complete Line 3 and your employer will not withhold Maryland income tax from your wages.

Students and Seasonal Employees whose annual income will be below the minimum filing requirements should claim exemption from withholding. This provides more income throughout the year and avoids the necessity of filing a Maryland income tax return.

**Certification of nonresidence in the State of Maryland.** Complete Line 4. This line is to be completed by residents of the District of Columbia, Virginia or West Virginia who are employed in Maryland and who do not maintain a place of abode in Maryland for 183 days or more.

Residents of Pennsylvania who are employed in Maryland and who do not maintain a place of abode in Maryland for 183 days or more, should complete line 5 to exempt themselves from the state portion of the withholding tax. These employees are still liable for withholding tax at the rate in effect for the Maryland county in which they are employed, unless they qualify for an exemption on either line 6 or line 7. Pennsylvania residents of York and Adams counties may claim an exemption from the local withholding tax by completing line 6. Pennsylvania residents living in other local jurisdictions which do not impose an earnings or income tax on Maryland residents may claim an exemption by completing line 7. Employees qualifying for exemption under 6 or 7, should also write "EXEMPT" on line 4.

Line 4 is **NOT** to be used by residents of other states who are working in Maryland, because such persons are liable for Maryland income tax and withholding from

their wages is required.

If you are domiciled in the District of Columbia, Pennsylvania or Virginia and maintain a place of abode in Maryland for 183 days or more, you become a statutory resident of Maryland and you are required to file a resident return with Maryland reporting your total income. You must apply to your domicile state for any tax credit to which you may be entitled under the reciprocal provisions of the law. If you are domiciled in West Virginia, you are not required to pay Maryland income tax on wage or salary income, regardless of the length of time you may have spent in Maryland.

Under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act, you may be exempt from Maryland income tax on your wages if (i) your spouse is a member of the armed forces present in Maryland in compliance with military orders; (ii) you are present in Maryland solely to be with your spouse; and (iii) you maintain your domicile in another state. If you claim exemption under the SCRA enter your state of domicile (legal residence) on Line 8; enter "EXEMPT" in the box to the right on Line 8; and attach a copy of your spousal military identification card to Form MW507. **In addition, you must also complete and attach Form MW507M.**

**Duties and responsibilities of employer.** Retain this certificate with your records. You are required to submit a copy of this certificate and accompanying attachments to the Compliance Division, Compliance Programs Section, 301 West Preston Street, Baltimore, MD 21201, when received if:

1. You have any reason to believe this certificate is incorrect;
2. The employee claims more than 10 exemptions;
3. The employee claims an exemption from withholding because he/she had no tax liability for the preceding tax year, expects to incur no tax liability this year and the wages are expected to exceed \$200 a week;
4. The employee claims an exemption from withholding on the basis of nonresidence; or
5. The employee claims an exemption from withholding under the Military Spouses Residency Relief Act.

Upon receipt of any exemption certificate (Form MW507), the Compliance Division will make a determination and notify you if a change is required.

Once a certificate is revoked by the Comptroller, the employer must send any new certificate from the employee to the Comptroller for approval before implementing the new certificate.

If an employee claims exemption under 3 above, a new exemption certificate must be filed by February 15th of the following year.

**Duties and responsibilities of employee.** If, on any day during the calendar year, the number of withholding exemptions that the employee is entitled to claim is less than the number of exemptions claimed on the withholding exemption certificate in effect, the employee must file a new withholding exemption certificate with the employer within 10 days after the change occurs.

**FORM  
MW507 Employee's Maryland Withholding Exemption Certificate**

Print full name	Social Security Number
Street Address, City, State, ZIP	County of residence (Nonresidents enter Maryland county (or Baltimore City) where you are employed.)
<input type="checkbox"/> Single <input type="checkbox"/> Married (surviving spouse or unmarried Head of Household) Rate <input type="checkbox"/> Married, but withhold at Single rate	

1. Total number of exemptions you are claiming not to exceed line f in Personal Exemption Worksheet on page 2. . . . . 1. \_\_\_\_\_
2. Additional withholding per pay period under agreement with employer. . . . . 2. \_\_\_\_\_
3. I claim exemption from withholding because I do not expect to owe Maryland tax. See instructions above and check boxes that apply.
  - a. Last year I did not owe any Maryland income tax and had a right to a full refund of all income tax withheld and
  - b. This year I do not expect to owe any Maryland income tax and expect to have the right to a full refund of all income tax withheld. (This includes seasonal and student employees whose annual income will be below the minimum filing requirements).  
If both a and b apply, enter year applicable \_\_\_\_\_ (year effective) Enter "EXEMPT" here . . . . . 3. \_\_\_\_\_
4. I claim exemption from withholding because I am domiciled in one of the following states. Check state that applies.
  - District of Columbia       Virginia       West Virginia
  - I further certify that I do not maintain a place of abode in Maryland as described in the instructions above. Enter "EXEMPT" here. . . . . 4. \_\_\_\_\_
5. I claim exemption from Maryland **state** withholding because I am domiciled in the Commonwealth of Pennsylvania and I do not maintain a place of abode in Maryland as described in the instructions on Form MW507. Enter "EXEMPT" here. . . . . 5. \_\_\_\_\_
6. I claim exemption from Maryland **local** tax because I live in a local Pennsylvania jurisdiction within York or Adams counties. Enter "EXEMPT" here and on line 4 of Form MW507. . . . . 6. \_\_\_\_\_
7. I claim exemption from Maryland **local** tax because I live in a local Pennsylvania jurisdiction that does not impose an earnings or income tax on Maryland residents. Enter "EXEMPT" here and on line 4 of Form MW507. . . . . 7. \_\_\_\_\_
8. I certify that I am a legal resident of the state of \_\_\_\_\_ and am not subject to Maryland withholding because I meet the requirements set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act. Enter "EXEMPT" here. . . . . 8. \_\_\_\_\_

**Under the penalty of perjury,** I further certify that I am entitled to the number of withholding allowances claimed on line 1 above, or if claiming exemption from withholding, that I am entitled to claim the exempt status on whichever line(s) I completed.

Employee's signature	Date
Employer's name and address including ZIP code (For employer use only)	Federal Employer Identification Number



**MW507**

**Personal Exemptions Worksheet**

**Line 1**

- a. Multiply the number of your personal exemptions by the value of each exemption from the table below.  
(Generally the value of your exemption will be \$3,200; however, if your federal adjusted gross income is expected to be over \$100,000, the value of your exemption may be reduced. **Do not claim any personal exemptions you currently claim at another job, or any exemptions being claimed by your spouse.** To qualify as your dependent, you must be entitled to an exemption for the dependent on your federal income tax return for the corresponding tax year. **NOTE:** Dependent taxpayers may not claim themselves as an exemption. . . . . a. \_\_\_\_\_
- b. Multiply the number of additional exemptions you are claiming for dependents age 65 or over by the value of each exemption from the table below. . . . . b. \_\_\_\_\_
- c. Enter the estimated amount of your itemized deductions (excluding state and local income taxes) that exceed the amount of your standard deduction, alimony payments, allowable childcare expenses, qualified retirement contributions, business losses and employee business expenses for the year. Do not claim any additional amounts you currently claim at another job or any amounts being claimed by your spouse. **NOTE:** Standard deduction allowance is 15% of Maryland adjusted gross income with a minimum of \$1,700 and a maximum of \$2,550 . . . . . c. \_\_\_\_\_
- d. Enter \$1,000 for additional exemptions for taxpayer and/or spouse age 65 or over and/or blind. . . . . d. \_\_\_\_\_
- e. Add total of lines a through d. . . . . e. \_\_\_\_\_
- f. Divide the amount on line e by \$3,200. **Drop any fraction. Do not round up.** This is the **maximum** number of exemptions you may claim for withholding tax purposes. . . . . f. \_\_\_\_\_

If your federal AGI is		If you will file your tax return	
		Single or Married Filing Separately Your Exemption is	Joint, Head of Household or Qualifying Widow(er) Your Exemption is
\$100,000 or less		\$3,200	\$3,200
Over	But not over		
\$100,000	\$125,000	\$1,600	\$3,200
\$125,000	\$150,000	\$800	\$3,200
\$150,000	\$175,000	\$0	\$1,600
\$175,000	\$200,000	\$0	\$800
In excess of \$200,000		\$0	\$0

**FEDERAL PRIVACY ACT INFORMATION**

Social Security numbers must be included. The mandatory disclosure of your Social Security number is authorized by the provisions set forth in the Tax-General Article of the Annotated Code of Maryland. Such numbers are used primarily to administer and enforce the individual income tax laws and to exchange income tax information with the Internal Revenue Service, other states and other tax officials of this state. Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having statutory right to obtain it.

## Employer/Payer Information for Completing Form W-4ME - Continued

to be withheld. This submission is not required if the employer reasonably expects that the employee will earn annual Maine-source income of less than \$3,000 or if the employee is a nonresident working in Maine for no more than 12 days for the calendar year and is, therefore, exempt from Maine income tax withholding.

Submit copies of Form W-4ME directly to the MRS Withholding Unit separately from any other tax filing.

Employers/Payers must complete lines 8 through 11 only if required to submit a copy of Form W-4ME to Maine Revenue Services.

- ✓ Line 8 Enter employer/payer name and business address.
- ✓ Line 9 Enter employer/payer federal identification number (EIN and/or SSN).
- ✓ Line 10 Enter employer/payer contact person who can answer questions about withholding (i.e. human resources person, company officer, accountant, etc.).
- ✓ Line 11 Enter employer/payer contact person's phone number.

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### Important Information for Employers/Payers

**Missing or invalid Forms W-4, W-4P or W-4ME.** If any of the circumstances below occur, the employer or payer must withhold as if the employee or payee were single and claiming no allowances. Maine income tax must be withheld at this rate until such time that the employee or payee provides a valid Form W-4ME.

- (1) The employee/payee has not provided a valid, signed Form W-4ME;
- (2) The employee's/payee's Form W-4 or W-4P is determined to be invalid for purposes of federal withholding;
- (3) The Assessor notifies the employer/payer that the employee's/payee's Form W-4ME is invalid; or
- (4) The employee's/payee's Personal Withholding Allowance Variance Certificate has expired, a new variance certificate has not been approved and submitted to the employer/payer and the payee has not provided the payer with a valid Form W-4ME.

**Exemptions from withholding Form W-4ME, lines 6 and 7.** Generally, employers/payers must withhold from payments subject to Maine income tax unless an exemption is claimed on line 6 or 7.

**Federal exemption from withholding** (lines 6a and 6b). An employee/payee who is exempt from federal income tax withholding is also exempt from Maine income tax withholding. The employee/payee must check the applicable box on line 6. An employee/payee exempt from federal withholding that wants Maine withholding must leave line 6 blank. See the instructions for line 6d for recipients of periodic retirement payments who are exempt from federal income tax withholding.

**Resident employee exemption from Maine withholding** (line 6c). A resident employee who is subject to federal income tax withholding is exempt from Maine income tax withholding if the employee had no Maine tax liability for the prior year and expects to have no Maine tax liability for the current year. The exemption on line 6c expires at the end of each year. If the employee fails to submit a new Form W-4ME for the next calendar year, the employer must begin withholding at the single rate with no allowances.

**Withholding from payments to nonresident employees.** An employee who is exempt from Maine income tax because of the nontaxable thresholds applicable to nonresidents is not required to complete and submit Form W-4ME; however, an employee becomes subject to Maine income tax withholding immediately upon exceeding a threshold at any time during the year. Because all income earned in Maine is taxable by Maine once a threshold is exceeded, employers should work with affected employees to ensure that Maine withholding is adequate to cover Maine income tax liability for the year. This may require the employee submitting a new Form W-4ME with the employer.

**Withholding exemption for periodic retirement payments** (line 6d). Recipients of periodic retirement payments as defined by IRC § 3405 that are subject to federal income tax withholding are exempt from Maine income tax withholding if the recipient certifies (by checking the box on line 6d) that he or she had no Maine income tax liability for the prior year and expects to have no Maine income tax liability for the current year. The exemption remains in effect until the recipient submits an updated Form W-4ME.

**Exemptions under the Military Spouse's Residency Relief Act (MSRRA).** If the box on line 6e is checked, the employer must:

- (1) Ensure that a copy of the military member's Leave and Earnings Statement (LES) is attached, and verify that the assignment location entered on the LES is a location in Maine; and
- (2) Review the employee's military ID to ensure that the date on the ID is not more than four years prior to the date on the employee's Form W-4ME, and that the ID denotes the employee as a current military spouse.

An exemption claimed on line 6e expires at the end of the calendar year. If the employee does not submit a new Maine Form W-4ME, the employer must begin withholding for the first pay period in the following year at the maximum rate (single with one allowance).

See the employee instructions for line 6e above for more information about this exemption.

**Withholding from payments to tribal members who reside and work on tribal lands (line 7).** An employee is exempt from Maine income tax withholding on wages, salaries, or other compensation derived from or connected with sources on tribal land in Maine (that is, wages, salaries, or other compensation **for work performed on tribal land in Maine**) if the employee checks the box on line 7 and signs Form W-4ME certifying that they are an enrolled tribal member residing on tribal land in Maine. This exemption remains in effect until the recipient submits an updated Form W-4ME.

Employers must withhold from payments that do not meet the requirements of this exemption, such as wages, salaries, or other compensation earned by a tribal member residing on tribal land when the work is performed outside of tribal land.

See the employee instructions for line 7 above and 36 M.R.S. §§ 111(9), 111(10), 5102(5-A), and 5122(2)(ZZ) for more information about this exemption.

- **Employee - See "Instructions for employee" for eligibility requirements and other information.**
- **Employer - See "Instructions for employer" for the purpose and proper handling of this form.**

**Part 1 - To be completed by the employee**

1. For each of the following statements, indicate whether it applies to you. If it applies, check "YES." If it does not apply, check "NO." If you check "NO" to any of the statements, you are not eligible for the withholding exemption.
- |  | YES                      | NO                       |
|--|--------------------------|--------------------------|
| a. I am not a member of the U.S. armed forces. . . . .   | <input type="checkbox"/> | <input type="checkbox"/> |
| b. I am married to an active duty member of the U.S. armed forces . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| c. I am domiciled in a state other than Maryland. . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| d. My military spouse's permanent duty station is in Maryland, an immediate neighboring state,<br>or the District of Columbia . . . . .  | <input type="checkbox"/> | <input type="checkbox"/> |
| e. I am residing and working in Maryland only to be with my military spouse while he<br>or she is stationed in Maryland, an immediate neighboring state, or the District of Columbia . . . . . | <input type="checkbox"/> | <input type="checkbox"/> |
2. If you checked "YES" to ALL of the statements in item 1, provide the following information for you (the employee) and your military spouse. All boxes must be filled in to be valid. If you checked "NO" to any of the statements in item 1, do not continue because you do not qualify for exemption from Maryland withholding tax for a qualified civilian spouse of a U.S. Armed Forces Servicemember. You must correct your Form MW507 filing if you had entered EXEMPT on line 8 of that form.

**Employee  
information**

Name (First, MI, Last)	Social Security Number	State of domicile (legal residence)		
Street address where currently residing	City	State	ZIP code	+4

**Military  
spouse  
information**

Name (First, MI, Last)	Social Security Number
Military spouse's permanent duty station and state	State of domicile (legal residence)

3. I declare, under penalties of perjury, that the wages I earn for my services performed in Maryland are exempt from Maryland income tax because I meet the conditions of the Military Spouses Residency Relief Act (50 U.S.C. 4001), and the information I provided on this form is accurate to the best of my knowledge and belief.

Employee's signature	Date signed (MM/DD/YYYY)	Phone number
----------------------	--------------------------	--------------

- **ATTACH A COPY OF YOUR DEPENDENT MILITARY ID CARD ISSUED BY THE U.S. DEPT. OF DEFENSE**
- **Give the completed Form MW507M with attached copy of your civilian spousal military ID card to your employer.**
- **Notify your employer if you become ineligible for this exemption - see instructions.**
- **You must complete a new Form MW507M each year to maintain the exemption - see instructions.**

**Part 2 - To be completed by the employer**

**Note: An employer shall be held harmless from liability for withholding based on the employee's representations on this form.**

Employer name	Employer identification number (EIN)
Street address	City
	State
	ZIP code
	+4

- **See "Instructions for employer" for the proper handling of this form.**

**FEDERAL PRIVACY ACT INFORMATION** Social Security numbers must be included. The mandatory disclosure of your Social Security number is authorized by the provisions set forth in the Tax-General Article of the Annotated Code of Maryland. Such numbers are used primarily to administer and enforce the individual income tax laws and to exchange income tax information with the Internal Revenue Service, other states and other tax officials of this state. Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having statutory right to obtain it.

### **Purpose of form**

The Military Spouses Residency Relief Act ("Act") is federal legislation that was signed into law on November 11, 2009. This Act amended the Servicemembers Civil Relief Act to provide a number of benefits to **civilian** spouses of active duty U.S. armed forces servicemembers. If certain conditions are met, one of the benefits exempts from income tax a **civilian** spouse's compensation received for working in the state where the servicemember spouse is stationed. The Veterans Benefits and Transition Act of 2018 (P.L. 115-407) provided additional exemption benefits.

An employee whose wages are exempt from Maryland income tax because of the Act must use Forms MW507 and MW507M to apply for exemption from Maryland income tax withholding.

### **Instructions for employee**

#### **Eligibility**

If you are a civilian spouse of an active duty U.S. armed forces servicemember, you need to complete Form MW507M if you meet all of the following conditions:

- You maintain domicile in a state other than Maryland. See "Domicile outside Maryland" below, and Administrative Release No. 1;
- Your servicemember spouse's permanent duty station is in Maryland, an immediate neighboring state of Maryland (Delaware, Pennsylvania, Virginia or West Virginia), or the District of Columbia; and,
- You are in Maryland only to be with your servicemember spouse who is stationed in Maryland, an immediate neighboring state of Maryland, or the District of Columbia.

#### **Domicile outside Maryland**

"Domicile" refers to your residence by law, and is also referred to as your legal residence. It is the place that is your permanent home, and is the place to which you always intend to return whenever you are absent from it. Domicile is based on your intent and actions, which must be consistent.

The Servicemembers Civil Relief Act provides that the domicile of a U.S. armed forces servicemember does not change based only on the servicemember's presence in a state in compliance with military orders. The Military Spouses Residency Relief Act provides that a civilian spouse's domicile does not change based only on the civilian spouse's presence in a state to be with the servicemember.

#### **Completing Form MW507M**

If you meet all of the eligibility requirements for the exemption from withholding, fill out lines 1 through 3 of Part 1. Attach a copy of your dependent military ID card to Form MW507M, Form MW507 and give them to your employer.

#### **When the withholding exemption takes effect**

Form MW507M takes effect on the later of (1) the date you give it to your employer or (2) the first payroll period your employer is able to put the exemption into effect. The exemption does not apply to wages paid prior to the date Form MW507M takes effect.

#### **Annual renewal**

Form MW507M is valid only for the calendar year for which it is completed. Provided you are still eligible, you must file a new Form MW507 and MW507M for each subsequent year you want to continue the exemption from Maryland withholding.

The due date for renewing Forms MW507 and MW507M is February 15. Your employer may discontinue this exemption from Maryland withholding in the absence of a completed MW507, MW507M and the required documentation showing that you are still eligible for this exemption.

#### **Notification of ineligibility**

You must notify your employer to begin the withholding of Maryland income tax from your wages if you become ineligible for the exemption. This would occur in the following cases:

- Divorce from the servicemember;
- Death of the servicemember;
- Change in your domicile to Maryland; or,
- A change in the servicemember's permanent duty station to a location other than Maryland, an immediate neighboring state of Maryland, or the District of Columbia.

### **Instructions for employer**

#### **Requirement to withhold**

Maryland income tax law requires you to withhold Maryland income tax from wages paid to an employee if the employee performs services within Maryland and the wages are subject to federal income tax withholding.

#### **Form MW507M exemption**

An exception to the requirement to withhold Maryland income tax applies if an employee completes and gives to you Forms MW507 and MW507M. This exception applies only if you have these forms on file for the employee; it is not enough that the employee is eligible for the exemption under the Act.

#### **What you must do**

If an employee gives you a completed Form MW507M, do the following:

1. Check to see that all lines in Part 1 are filled in and a copy of the employee's dependent military ID card is attached. If not, return the form to the employee;
2. Fill in Part 2;
3. Keep the original signed Form MW507M and the attached copy of the military ID card for your payroll records; it relieves you of your obligation to withhold Maryland income tax, and you shall be held harmless from liability for withholding based on the employee's representations on the form; and,
4. Mail a copy of the completed Forms MW507, MW507M and attached military ID card to:

**Comptroller of Maryland  
Compliance Division  
Compliance Programs Section  
301 West Preston Street  
Baltimore, MD 21201-2326**

#### **Questions**

If you have questions about this form, visit **www.marylandtaxes.gov** or email your question to TAXHELP@marylandtaxes.gov. You may also call 1-800-638-2937 or from Central Maryland 410-260-7980.

FORM  
M-4

MASSACHUSETTS EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Rev. 11/19



Print full name .....

Social Security no. ....

Print home address.....

City..... State..... Zip.....

**Employee:**

File this form with your employer. Otherwise, Massachusetts Income Taxes will be withheld from your wages without exemptions.

**Employer:**

Keep this certificate with your records. If the employee is believed to have claimed excessive exemptions, the Massachusetts Department of Revenue should be so advised.

**HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS**

1. Your personal exemption. Write the figure "1." If you are age 65 or over or will be before next year, write "2" .....
2. If married and if exemption for spouse is allowed, write the figure "4." If your spouse is age 65 or over or will be before next year and if otherwise qualified, write "5." See Instruction C.....
3. Write the number of your qualified dependents. See Instruction D.....
4. Add the number of exemptions which you have claimed above and write the total.....
5. Additional withholding per pay period under agreement with employer \$.....
  - A.  Check if you will file as head of household on your tax return.
  - B.  Check if you are blind.
  - C.  Check if spouse is blind and not subject to withholding.
  - D.  Check if you are a full-time student engaged in seasonal, part-time or temporary employment whose estimated annual income will not exceed \$8,000.

**EMPLOYER: DO NOT withhold if Box D is checked.**

I certify that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled.

Date..... Signed .....

**THIS FORM MAY BE REPRODUCED**

**THE COMMONWEALTH OF MASSACHUSETTS, DEPARTMENT OF REVENUE**

**A. Number.** The more exemptions you claim on this certificate, the less tax withheld from your employer. If you claim more exemptions than you are entitled to, civil and criminal penalties may be imposed. However, you may claim a smaller number of exemptions without penalty. If you do not file a certificate, your employer must withhold on the basis of no exemptions.

If you expect to owe more income tax than will be withheld, you may either claim a smaller number of exemptions or enter into an agreement with your employer to have additional amounts withheld.

You should claim the total number of exemptions to which you are entitled to prevent excessive overwithholding, unless you have a significant amount of other income. Underwithholding may result in owing additional taxes to the Commonwealth at the end of the year.

If you work for more than one employer at the same time, you must not claim any exemptions with employers other than your principal employer.

If you are married and if your spouse is subject to withholding, each may claim a personal exemption.

**B. Changes.** You may file a new certificate at any time if the number of exemptions increases. You must file a new certificate within 10 days if the number of exemptions previously claimed by you decreases. For example, if during the year your dependent son's income indicates that you will not

provide over half of his support for the year, you must file a new certificate.

**C. Spouse.** If your spouse is not working or if she or he is working but not claiming the personal exemption or the age 65 or over exemption, generally you may claim those exemptions in line 2. However, if you are planning to file separate annual tax returns, you should not claim withholdingg exemptions for your spouse or for any dependents that will not be claimed on your annual tax return.

If claiming a spouse, write "4" in line 2. Entering "4" makes a withholding system adjustment for the \$4,400 exemption for a spouse.

**D. Dependent(s).** You may claim an exemption in line 3 for each individual who qualifies as a dependent under the Federal Income Tax Law. In addition, if one or more of your dependents will be under age 12 at year end, add "1" to your dependents total for line 3.

You are not allowed to claim "federal withholding deductions and adjustments" under the Massachusetts withholding system.

If you have income not subject to withholding, you are urged to have additional amounts withheld to cover your tax liability on such income. See line 5.



Massachusetts Department of Revenue

Form M-4-MS

Annual Withholding Tax Exemption
Certificate for Nonresident Military Spouse

Read instructions below before completing this form. After completion, give the certificate to your employer. Keep a copy for your records.

Employee name Employee Social Security number
Military servicemember spouse's name Spouse's Social Security number
Street address where you both currently reside City/Town State Zip Telephone
Name of military servicemember's station City/Town State Zip Telephone

Form M-4-MS is to be used only for employees claiming exemption from Massachusetts income tax withholding requirements because they meet the conditions set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act (P.L. 111-97) and by P.L. 115-407. For further information, see Technical Information Release (TIR) 19-15. Form M-4-MS should also be used by employees that no longer qualify for the exemption. Fill in the appropriate oval below (see instructions).

I certify that:

- I am a legal resident (domiciliary) of the state of \_\_\_\_\_;
My military servicemember spouse's domicile is the same as mine;
My spouse is a member of the armed forces and is present in Massachusetts in compliance with military orders; and
I am present in Massachusetts solely to be with my spouse.

I certify that:

I elect to have the same state of residence for tax purposes as my military servicemember spouse, pursuant to 50 USC § 4001(a)(2)(B).

I no longer qualify for the exemption as of (date)\_\_\_\_\_.

Signature

Under penalties of perjury, I declare that to the best of my knowledge and belief the above information is true, correct, and complete.

Employee signature Date Telephone

# Form M-4-MS Instructions

## Notice to the Military Spouse

The Military Spouses Residency Relief Act (MSRRA) has been amended for tax years beginning on or after January 1, 2018. The spouse of a servicemember in certain circumstances is allowed to elect on a year-by-year basis to use the servicemember's state of residence for purposes of taxation. In all other respects the MSRRA is substantively unchanged. For more information, see TIR 19-15.

When completing Form M-4-MS the military spouse must fill in one of the three ovals indicating the spouse's status. The first oval is where the military spouse claims the servicemember's state of residence based on the criteria in the MSRRA. This is the method that has been in use before the 2018 election option, and it remains a valid means of determining residence of a military spouse.

The second oval is the election by a military spouse to have the same state of residence as the servicemember, and is available in certain circumstances as an option for tax years beginning on or after January 1, 2018. For information on this option, see TIR 19-15.

The third oval is the indication that the spouse no longer qualifies for the exemption for military spouses.

## Notice to Employers

Employers are not exempt from withholding tax liability for failing to withhold the proper Massachusetts tax on a military spouse unless the spouse has properly completed Massachusetts Form M-4-MS and the employer has satisfied the additional requirements set forth below.

## Requirements of Employer

The employee must show the employer an original of the employee's current military spouse ID and provide a clear photocopy. The employer must ensure that the ID denotes the employee as a current military spouse. These IDs are reissued every four years; accordingly, the employer may not accept a military ID that is dated more than four years before the date on which it is given to the employer. In addition to a copy of the military spouse ID, the employee must provide to the employer copies of the following:

- Department of Defense Form 2058, State of Legal Residence Certificate of servicemember;
- Most recent LES, Leave and Earnings Statement, of servicemember; and
- Servicemember's current military orders assigning such servicemember to a post of duty in or near Massachusetts.

The employer must keep the Form M-4-MS with the employee's personnel records. If the employer believes the employee has improperly claimed the Nonresident Military Spouse Residency Withholding Exemption, the employer must contact the Department of Revenue.

**Note:** The Form M-4-MS must be validated on an annual basis. The spouse must show continued eligibility for the exemption. Scenarios that will cause the spouse to no longer be eligible include:

- Servicemember leaves the service;
- Divorce;
- Voluntary physical separation due to duty changes. The servicemember's orders move him or her to a location outside Massachusetts where the spouse is allowed to join him or her but chooses not to; or
- Spouse commits an action that clearly establishes Massachusetts as his or her state of domicile.

## Domicile

In order to claim domicile in a state other than the state in which you currently reside you must have proof that you meet one or more of the criteria listed below. If you previously were not a domiciliary of another state you cannot claim that state as your domicile merely by making an election.

Domicile is a place where a person has established permanent residence with an intention to dwell in that place permanently and to return to it after absence. An individual has only one state of domicile at any time and loses his or her current domicile only when he or she establishes a new domicile. The domicile is created based on performing one or more of the following actions.

## Criteria Used to Determine State of Domicile

**Property, ownership and residence.** Homestead status; the location of permanent home; mailing address; amount of time spent in a state.

**Financial data.** Location of bank accounts; where taxpayer qualifies for unemployment benefits; state where prior resident tax returns were filed; state where business is conducted; state where wages are earned.

**Licenses and registrations.** Where taxpayer is registered to vote; state driver's license; state where vehicles are registered; state where professional licenses are maintained.

**Affiliations.** Location of fraternal, social or athletic memberships; union membership location; place of worship.

**Family and dependents.** Place of family ties for employee, servicemember spouse and dependents.

## Single Domicile Factor Not Sufficient

No single factor determines a person's state of domicile; all factors must be evaluated together.

A person's permanent residence, once established, continues as their state of domicile until they take steps to establish a new domicile in another state.

# MI-W4

(Rev. 12-20)

Reset Form

## EMPLOYEE'S MICHIGAN WITHHOLDING EXEMPTION CERTIFICATE STATE OF MICHIGAN - DEPARTMENT OF TREASURY

This certificate is for Michigan income tax withholding purposes only. **Read instructions on page 2 before completing this form.**

Issued under P.A. 281 of 1967.

			1. Full Social Security Number	2. Date of Birth
3. Name (First, Middle Initial, Last)			4. Driver's License Number or State ID	
Home Address (No., Street, P.O. Box or Rural Route)			5. Are you a new employee? <input type="checkbox"/> Yes If Yes, enter date of hire..... <input type="checkbox"/> No	(mm/dd/yyyy)
City or Town	State	ZIP Code		
6. Enter the number of personal and dependent exemptions (see instructions) ..... 6.				
7. Additional amount you want deducted from each pay (if employer agrees) ..... 7. \$ .00				
8. I claim exemption from withholding because (see instructions): a. <input type="checkbox"/> A Michigan income tax liability is not expected this year. b. <input type="checkbox"/> Wages are exempt from withholding. Explain: _____ c. <input type="checkbox"/> Permanent home (domicile) is located in the following Renaissance Zone: _____				
<b>EMPLOYEE:</b> If you fail or refuse to file this form, your employer must withhold Michigan income tax from your wages without allowance for any exemptions. Keep a copy of this form for your records. See additional instructions on page 2.				
<i>Under penalty of perjury, I certify that the number of withholding exemptions claimed on this certificate does not exceed the number I am allowed to claim. If claiming exemption from withholding, I certify that I do not anticipate a Michigan income tax liability this year.</i>				
9. Employee's Signature				10. Date

<b>EMPLOYER:</b> Complete the below section.			
10. Employer's Name		11. Federal Employer Identification Number	
Address (No., Street, P.O. Box or Rural Route)		City or Town	State ZIP Code
Name of Contact Person		Contact Phone Number	
<b>INSTRUCTIONS TO EMPLOYER:</b> Keep a copy of this certificate with your records. All new hires must be reported to the State of Michigan. See <a href="http://www.mi-newhire.com">www.mi-newhire.com</a> for information.  In addition, a copy of this form must be sent to the Michigan Department of Treasury if the employee claims 10 or more exemptions or claims they are exempt from withholding. Send a copy to:  Michigan Department of Treasury Tax Technical Section P.O. Box 30477 Lansing, MI 48909			



# **INSTRUCTIONS TO EMPLOYEE'S MICHIGAN WITHHOLDING EXEMPTION CERTIFICATE (Form MI-W4)**

You must submit a Michigan withholding exemption certificate (form MI-W4) to your employer on or before the date that employment begins. If you fail or refuse to submit this certificate, your employer must withhold tax from your compensation without allowance for any exemptions. Your employer is required to notify the Michigan Department of Treasury if you have claimed 10 or more personal or dependency exemptions or claimed that you are exempt from withholding.

You **MUST** provide a new MI-W4 to your employer within 10 days if your residency status changes or if your exemptions decrease because: a) your spouse, for whom you have been claiming an exemption, is divorced or legally separated from you or claims his/her own exemption(s) on a separate certificate, or b) a dependent no longer qualifies under the Internal Revenue Code.

**Line 5:** If you check "Yes," enter your date of hire.

**Line 6:** Personal and dependency exemptions. The number of exemptions claimed here may not exceed the number of exemptions you are entitled to claim on a *Michigan Individual Income Tax Return* (Form MI-1040). Dependents include qualifying children and qualifying relatives under the Internal Revenue Code, even if your AGI exceeds the limits to claim federal tax credits for them.

Do not claim the same exemptions more than once or tax will be under-withheld. Specifically, **do not claim:**

- Your personal exemption if someone else will claim you as their dependent.
- Your personal exemption with more than one employer at a time.
- Your spouse's personal exemption if they claim it with their employer.
- Your dependency exemptions if someone else (for example, your spouse) is claiming them with their employer.

**Line 7:** You may designate additional withholding if you expect to owe more than the amount withheld.

**Line 8a:** You may claim exemption from Michigan income tax withholding if all of the following conditions are met:

- i) Your employment is intermittent, temporary, or less than full time;
- ii) Your personal and dependency exemptions exceed your annual taxable compensation;
- iii) You claimed exemption from federal withholding; and
- iv) You did not incur a Michigan income tax liability for the previous year.

**Line 8b:** Reasons wages might be exempt from withholding include:

- You are a nonresident spouse of military personnel stationed in Michigan.
- You are a resident of one of the following reciprocal states while working in Michigan: Illinois, Indiana, Kentucky, Minnesota, Ohio, or Wisconsin.
- You are an enrolled member of a federally-recognized tribe that does not have a tax agreement with the state of Michigan, you reside within that tribe's Indian Country (as defined in 18 USC 1151), and compensation from this job will be earned within that Indian Country.

**Line 8c:** For questions about Renaissance Zones, contact your local assessor's office.



# 2023 W-4MNP, Minnesota Withholding Certificate for Retirement Account, Pension, or Commercial Annuity Payments (Revised August 15, 2023)

Note: This form is not required for certain nontaxable periodic payments and nonperiodic distributions, including:

- Designated Roth account distributions
- Qualified Roth IRA distributions
- Qualified Charitable Distributions (QCDs)

Complete Form W-4MNP so your plan administrator, financial institution, or other payer responsible for making your distributions can withhold the correct Minnesota income tax. Consider completing a new Form W-4MNP each year or when your personal or financial situation changes. If you do not complete this form and do not have a previous Form W-4MNP on file with your payer, they must withhold Minnesota taxes at a rate equal to 6.25% of the taxable payment or distribution.

First Name and Initial	Last Name	Social Security Number
Permanent Address		Claim or Identification Number (if any) of your Account or Contract
City	State	ZIP Code

Note: The 2023 Minnesota Individual Income Tax rates and brackets are provided in the instructions on the next page.

### Withholding election for periodic payments:

- Default rate of 6.25%
- No withholding
- Other percentage (specify): \_\_\_\_\_
- Set dollar amount per periodic payment (specify): \_\_\_\_\_

### Withholding election for nonperiodic distributions:

- Default rate of 6.25%
- No withholding
- Other percentage (specify): \_\_\_\_\_
- Set dollar amount per distribution (specify): \_\_\_\_\_

**Sign here.** Give the completed form to your plan administrator, financial institution, or other payer responsible for making your distributions.

*I certify that all information provided is correct.*

Pension or Annuity Recipient Signature	Date	Daytime Phone Number
--	------	----------------------

## Form W-4MNP, Minnesota Withholding Certificate for Retirement Account, Pension, or Commercial Annuity Payments

*Complete this form to request the percentage or amount of Minnesota income tax to be withheld from your taxable payments or distributions.*

### What's new?

On May 24, 2023, legislation was enacted to allow recipients of retirement, IRA, pension, or commercial annuity payments to request Minnesota income tax withholding at any rate or amount they choose, including none. This simplified method does not require you to calculate allowances. If you already have a Form W-4MNP on file with your plan administrator, you do not need to complete this form unless you choose to do so.

### When should I complete Form W-4MNP?

Complete Form W-4MNP if you are a Minnesota resident and receive taxable payments or distributions from any of these:

- Employer deferred compensation plan (such as a 401(k))
- Pension plan
- Individual retirement plan
- Traditional IRA
- Commercial annuity

**This form is not required for certain nontaxable distributions, including designated Roth account distributions, qualified Roth IRA distributions, or Qualified Charitable Distributions (QCDs).**

For taxable periodic payments, complete Form W-4MNP when you begin receiving payments from a retirement account, traditional IRA, annuity, or pension, or if your personal or financial situation changes. Use this form to specify a dollar amount or percentage to be withheld or to elect to have no Minnesota income tax withheld from these payments. If you were already having Minnesota income tax withheld from payments you received prior to May 24, 2023, you do not need to complete a Form W-4MNP unless you want to adjust your Minnesota income tax withholding.

For taxable nonperiodic distributions, you must complete Form W-4MNP to set the withholding amount or percentage for your distribution or elect not to withhold on the distribution. You may complete a new form or elect out of withholding each time you request a nonperiodic distribution.

Generally, if you submit a federal Form W-4P or W-4R for federal income tax withholding, you should complete a new Form W-4MNP.

If you previously completed Form W-4MNP for the same institution, you may use the election from the previous Form W-4MNP by confirming the election with the institution. In this case, you would not need to complete a new Form W-4MNP.

**For this Form W-4MNP to be valid, you must enter your Social Security Number and sign the form. If this form is invalid or incomplete, the payer will withhold Minnesota income taxes equal to 6.25% of any taxable payment or distribution.**

### What are periodic payments and nonperiodic distributions?

Periodic payments are made in installments at regular intervals (such as quarterly, monthly, or annually) over a period of more than one year. Nonperiodic distributions are payments not made at regular intervals, including on-demand IRA distributions.

### What if I receive multiple nonperiodic distributions?

This form is specific to the account or contract you identified above. If you have more than one account or contract with the financial institution or payer to which you are providing this form, complete a separate Form W-4MNP for distributions or payments from each account or contract.

### What if I have completed federal Form W-4P or Form W-4R?

You will still need to complete Form W-4MNP to specify your Minnesota income tax withholding, if you have not already done so. If you do not complete Form W-4MNP and provide it to the payer, the payer will withhold Minnesota income taxes equal to 6.25% of your payments or distributions.

### What if I choose to not have Minnesota income tax withheld?

Check the "No withholding" box and sign Form W-4MNP to validate it. Consider making estimated tax payments to avoid possible penalties and interest when you file your Minnesota income tax return. If you do not check the "No withholding" box, the payer will withhold Minnesota income taxes equal to 6.25% of any taxable payment or distribution.

## Income Tax Rates

Below are the 2023 Minnesota Individual Income Tax rates and brackets.

Rate	Married Filing Jointly		Married Filing Separately		Head of Household		Single	
	Minnesota taxable income more than	But not more than	Minnesota taxable income more than	But not more than	Minnesota taxable income more than	But not more than	Minnesota taxable income more than	But not more than
5.35%	\$0	\$43,950	\$0	\$21,975	\$0	\$37,010	\$0	\$30,070
6.80%	\$43,950	\$174,610	\$21,975	\$87,305	\$37,010	\$148,730	\$30,070	\$98,760
7.85%	\$174,610	\$304,970	\$87,305	\$152,485	\$148,730	\$243,720	\$98,760	\$183,340
9.85%	\$304,970	-	\$152,485	-	\$243,720	-	\$183,340	-

## Use of Information

All information on Form W-4MNP is private by state law. It cannot be given to others without your consent, except to the IRS, to other states that guarantee the same privacy, or by court order. Your name, address, and Social Security Number are required for identification. We ask for your phone number so we can call if we have questions.

## Questions?

- Website: [www.revenue.state.mn.us](http://www.revenue.state.mn.us)
- Email: [withholding.tax@state.mn.us](mailto:withholding.tax@state.mn.us)
- Phone: 651-282-9999 or 1-800-657-3594

**Form W-4MNP Payer Instructions on next page.**

# Form W-4MNP Payer Instructions

## Form W-4MNP Requirement

If your recipient is a Minnesota resident and completes a federal 2023 Form W-4P or Form W-4R, they will need to complete 2023 Form W-4MNP to set the desired amount of Minnesota withholding for taxable distributions and payments. **Your recipient is not required to complete this form for certain nontaxable distributions, including designated Roth account distributions, qualified Roth IRA distributions, or Qualified Charitable Distributions (QCDs).**

## When does a recipient complete Form W-4MNP?

Recipients complete Form W-4MNP when they begin receiving taxable payments or distributions, or when their personal or financial situation changes.

If a recipient requests more than one taxable nonperiodic distribution from your institution, and you already have a Form W-4MNP on file, confirm with them whether they would like to use their previous election. If they choose to change their election, they must complete a new Form W-4MNP.

## How should I determine Minnesota withholding for a recipient that does not complete Form W-4MNP?

If a recipient already has a prior-year Form W-4MNP on file, you may use the allowances on their Form W-4MNP. If a recipient has a federal Form W-4P or W-4R on file from tax year 2017 or prior, you may use the allowances on their federal Form W-4P or Form W-4R. Otherwise, withhold Minnesota tax at a rate of 6.25% of the taxable distribution.

Prior to May 24, 2023, if you provided the option to withhold Minnesota income tax on distributions as shown on Form W-4MNP, you may be able to continue following the recipient's previous election.

If the recipient	Then
Chose to have tax withheld	You may use the allowances the recipient determined on a prior-year Minnesota Form W-4MNP.
Chose not to have tax withheld	You do not need to withhold for the recipient.
Did not choose either way	You must ask the recipient to complete Form W-4MNP to choose their withholding amount or percentage.

## What is an invalid Form W-4MNP?

Form W-4MNP is considered invalid if any of these apply:

- There is any unauthorized change or addition to the form, including any change to the language certifying the form is correct.
- The recipient indicates in any way that the form is false by the date the recipient provides you with the form.
- The form is incomplete or lacks a Social Security Number and required signatures.

## What if I receive an invalid form?

Do not use the invalid form to calculate Minnesota income tax withholding. Have the recipient complete and submit a new Form W-4MNP. If the recipient does not give you a valid form, and you have a prior-year Form W-4MNP from them, use the prior-year form to calculate their withholding.

If the recipient does not complete a valid Form W-4MNP for a taxable payment or distribution, withhold taxes at a rate of 6.25% of the taxable payment or distribution.

## Does the department accept substitute forms?

You may use an equivalent substitute form, but it must include all the election options from Form W-4MNP. Keep all Forms W-4MNP or equivalent documents with your records.

Financial institutions are not required to use this revised Form W-4MNP before January 1, 2024.

# Form W-4MN Employer Instructions

## Form W-4MN Requirement

Federal Form W-4 will not determine withholding allowances used to determine the amount of Minnesota withholding. Employees completing a 2023 Form W-4 will need to complete 2023 Form W-4MN to determine the appropriate amount of Minnesota withholding.

## Lock-In Letters

IRS Letter 2800C tells you when the IRS believes your employee may have filed an incorrect federal Form W-4. If you receive this letter, you must provide the Minnesota Department of Revenue with a copy of the employee's Form W-4MN. We will verify the number of allowances that the employee may claim for Minnesota purposes. Continue using the Form W-4MN you were using at the time you received Letter 2800C from the IRS, until we notify you to change the amount of allowances on the employee's Form W-4MN. If the employee has not completed a Form W-4MN, have them complete the form and use the allowances calculated on that form until notified by the department.

**Use the amount on line 1 of page 1 for calculating the withholding tax for your employees.**

## When does an employee complete Form W-4MN?

Employees complete Form W-4MN no later than when they begin employment or when their personal or financial situation changes.

## How should I determine Minnesota withholding for an employee that does not complete Form W-4MN?

If an employee does not complete Form W-4MN and they have a federal Form W-4 (from 2019 or prior years) on file, use the allowances on their federal Form W-4. Otherwise, withhold Minnesota tax as if the employee is single with zero withholding allowances.

## What if my employee claims to be exempt from Minnesota withholding?

If your employee claims exempt from Minnesota withholding, they must complete Section 2 of Form W-4MN. They must provide you with a new Form W-4MN by February 15 of each year. If you are paying an employee for wages that are exempt from withholding, such as Medicaid Waiver Payments or wages to H-2A visa workers, do not send us Form W-4MN.

## When do I need to submit copies of a Form W-4MN to the department?

You must send copies of Form W-4MN to us if any of these apply:

- The employee claims more than 10 Minnesota withholding allowances
- The employee checked box A or B under Section 2, and you reasonably expect the employee's wages to exceed \$200 per week
- You believe the employee is not entitled to the number of allowances claimed

You do not need to submit Form W-4MN to us if the employee is asking to have additional Minnesota withholding deducted from their pay.

We may assess a \$50 penalty for each Form W-4MN you do not file with us when required.

Mail Forms W-4MN to:

Minnesota Department of Revenue  
Mail Station 6501  
600 N. Robert St.  
St. Paul, MN 55146-6501

## What if my employee is a resident of a state that has a reciprocity agreement with Minnesota?

Your employee must complete Form MWR, Reciprocity Exemption/Affidavit of Residency if both of these apply:

- They are a resident of North Dakota or Michigan, and
- They do not want you to withhold Minnesota tax from their wages

Your employee must complete a Form MWR by February 28 of each year, or within 30 days after they begin working or change their permanent residence. See Withholding Fact Sheet 20, *Reciprocity - Employee Withholding*, for more information.

## What is an invalid Form W-4MN?

A Form W-4MN is considered invalid if any of these apply:

- There is any unauthorized change or addition to the form, including any change to the language certifying the form is correct
- The employee indicates in any way the form is false by the date they provide you with the form
- The form is incomplete or lacks the necessary signatures
- Both Section 1 and Section 2 were completed
- The employer information is incomplete

## What if I receive an invalid form?

Do not use the invalid form to calculate Minnesota income tax withholding. Have the employee complete and submit a new Form W-4MN. If the employee does not give you a valid form, and you have an earlier Form W-4MN from them, use the earlier form to calculate their withholding.

If a valid Form W-4MN is not completed by the employee, withhold taxes as if the employee is single and claiming zero withholding allowances.

## What if my employee is a nonresident alien of the United States?

If the wages to this employee are subject to income tax withholding, you will use Table 1 and the procedure under **Withholding Adjustment for Nonresident Alien Employees** in IRS Publication 15-T to determine the correct Minnesota withholding tax. Do not use this procedure for nonresident alien students from India and business apprentices from India. Also do not use this procedure for certain nonresident aliens who are residents of South Korea. See IRS Notice 1392 for special instructions and withholding exceptions.



**MISSISSIPPI EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE**

Employee's Name \_\_\_\_\_ SSN \_\_\_\_\_

Employee's Residence \_\_\_\_\_

Number and Street                      City or Town                      State                      Zip Code

		CLAIM YOUR WITHHOLDING PERSONAL EXEMPTION		
		Marital Status	Personal Exemption Allowed	Amount Claimed
<b>EMPLOYEE:</b> File this form with your employer. Otherwise, you must withhold Mississippi income tax from the full amount of your wages.	1. Single	<input type="checkbox"/>	Enter \$6,000 as exemption . . . . ▶	\$
	2. Marital Status (Check One)	(a) <input type="checkbox"/>	Spouse <b>NOT</b> employed: Enter \$12,000 ▶	\$
		(b) <input type="checkbox"/>	Spouse <b>IS</b> employed: Enter that part of \$12,000 claimed by you in multiples of \$500. See instructions 2(b) below. ▶	\$
	3. Head of Family	<input type="checkbox"/>	Enter \$9,500 as exemption. To qualify as head of family, you must be single and have a dependent living in the home with you. See instructions 2(c) and 2(d) below . . . . . ▶	\$
<b>EMPLOYER:</b> Keep this certificate with your records. If the employee is believed to have claimed excess exemption, the Department of Revenue should be advised.	4. Dependents  Number Claimed <input type="text"/>	You may claim \$1,500 for each dependent*, other than for taxpayer and spouse, who receives chief support from you and who qualifies as a dependent for Federal income tax purposes. * A head of family may claim \$1,500 for each dependent excluding the one which qualifies you as head of family. Multiply number of dependents claimed by you by \$1,500. Enter amount claimed... ▶		\$
		5. Age and blindness	• Age 65 or older <input type="checkbox"/> Husband <input type="checkbox"/> Wife <input type="checkbox"/> Single • Blind <input type="checkbox"/> Husband <input type="checkbox"/> Wife <input type="checkbox"/> Single Multiply the number of blocks checked by \$1,500. Enter the amount claimed . . . . . ▶ * Note: No exemption allowed for age or blindness for dependents.	\$
	6. TOTAL AMOUNT OF EXEMPTION CLAIMED - Lines 1 through 5... ▶			\$
	7. Additional dollar amount of withholding per pay period if agreed to by your employer . . . . . ▶			\$
<b>Military Spouses Residency Relief Act Exemption from Mississippi Withholding</b>	8. If you meet the conditions set forth under the Service Member Civil Relief, as amended by the Military Spouses Residency Relief Act, and have no Mississippi tax liability, write "Exempt" on Line 8. You must attach a copy of the Federal Form DD-2058 and a copy of your Military Spouse ID Card to this form so your employer can validate the exemption claim.. ▶			_____

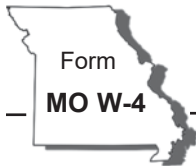
I declare under the penalties imposed for filing false reports that the amount of exemption claimed on this certificate does not exceed the amount to which I am entitled or I am entitled to claim exempt status.

Employee's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**INSTRUCTIONS**

- The personal exemptions allowed:**

(a) Single Individuals	\$6,000	(d) Dependents	\$1,500
(b) Married Individuals (Jointly)	\$12,000	(e) Age 65 and Over	\$1,500
(c) Head of family	\$9,500	(f) Blindness	\$1,500
- Claiming personal exemptions:**
  - Single Individuals enter \$6,000 on Line 1.
  - Married individuals are allowed a joint exemption of \$12,000.  
If the spouse is not employed, enter \$12,000 on Line 2(a). If the spouse is employed, the exemption of \$12,000 may be divided between taxpayer and spouse in any manner they choose - in multiples of \$500. For example, the taxpayer may claim \$6,500 and the spouse claims \$5,500; or the taxpayer may claim \$8,000 and the spouse claims \$4,000. The total claimed by the taxpayer and spouse may not exceed \$12,000. Enter amount claimed by you on Line 2(b).
  - Head of Family**  
A head of family is a single individual who maintains a home which is the principal place of abode for himself and at least one other dependent. Single individuals qualifying as a head of family enter \$9,500 on Line 3. If the taxpayer has more than one dependent, additional exemptions are applicable. See item (d).
  - An additional exemption of \$1,500 may generally be claimed for each dependent of the taxpayer. A dependent is any relative who receives chief support from the taxpayer and who qualifies as a dependent for Federal income tax purposes. Head of family individuals may claim an additional exemption for each dependent excluding the one which is required for head of family status. For example, a head of family taxpayer has 2 dependent children and his dependent mother living with him. The taxpayer may claim 2 additional exemptions. Married or single individuals may claim an additional exemption for each dependent, but **should not** include themselves or their spouse. Married taxpayers may divide the number of their dependents between them in any manner they choose; for example, a married couple has 3 children who qualify as dependents. The taxpayer may claim 2 dependents and the spouse 1; or the taxpayer may claim 3 dependents and the spouse none. Enter the amount of dependent exemption on Line 4.
    - An additional exemption of \$1,500 may be claimed by either taxpayer or spouse or both if either or both have reached the **age of 65** before the close of the taxable year. No additional exemption is authorized for dependents by reason of age. Check applicable blocks on Line 5.
    - An additional exemption of \$1,500 may be claimed by either taxpayer or spouse or both if either or both are **blind**. No additional exemption is authorized for dependents by reason of blindness. Check applicable blocks on Line 5. Multiply number of blocks checked on Line 5 by \$1,500 and enter amount of exemption claimed.
- Total Exemption Claimed:**  
Add the amount of exemptions claimed in each category and enter the total on Line 6. This amount will be used as a basis for withholding income tax under the appropriate withholding tables.
- A NEW EXEMPTION CERTIFICATE MUST BE FILED WITH YOUR EMPLOYER WITHIN 30 DAYS AFTER ANY CHANGE IN YOUR EXEMPTION STATUS.**
- PENALTIES ARE IMPOSED FOR WILLFULLY SUPPLYING FALSE INFORMATION.**
- IF THE EMPLOYEE FAILS TO FILE AN EXEMPTION CERTIFICATE WITH HIS EMPLOYER, INCOME TAX MUST BE WITHHELD BY THE EMPLOYER ON TOTAL WAGES WITHOUT THE BENEFIT OF EXEMPTION.**



MISSOURI DEPARTMENT OF  
**REVENUE**  
**Employee's Withholding Certificate**

This certificate is for income tax withholding and child support enforcement purposes only. Type or print.

<b>Employee</b>	Full Name		Social Security Number			
	Home Address (Number and Street or Rural Route)		City or Town		State	ZIP Code
	1. Filing Status: Check the appropriate filing status below. <input type="checkbox"/> Single or Married Spouse Works or Married Filing Separate <input type="checkbox"/> Married (Spouse does not work) <input type="checkbox"/> Head of Household					
	2. Additional withholding: If you expect to have a balance due (as a result of interest income, dividends, income from a part-time job, etc.) on your tax return, you may request your employer to withhold an additional amount of tax from each pay period. To calculate the amount needed, divide the amount of the expected tax by the number of pay periods in a year. Enter the additional amount to be withheld each pay period on line 2..... 2					
3. Reduced withholding: If you expect to receive a refund (as a result of itemized deductions, modifications or tax credits) on your tax return, you may direct your employer to only withhold the amount indicated on line 3. Your employer will not use the standard calculations for withholding. If you designate an amount that is too low, it could result in you being under withheld. To calculate the amount needed, divide the amount of your expected tax by the number of pay periods in a year. Enter the amount to be withheld instead of the standard calculation. If no amount is indicated on line 3, the standard calculations will be used..... 3						
4. Exempt Status: Select the appropriate reason you are claiming an exemption from withholding below and indicate EXEMPT on line 4. .... 4						
<input type="checkbox"/> I am exempt because I had a right to a refund of all Missouri income tax withheld last year and expect to have no tax liability this year. A new MO W-4 must be completed annually if you wish to continue the exemption.						
<input type="checkbox"/> I am exempt because I meet the conditions set forth under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act and have no Missouri tax liability.						
<input type="checkbox"/> I am exempt because my income is earned as a member of any active duty component of the Armed Forces of the United States and I am eligible for the military income deduction.						

<b>Signature</b>	Under penalties of perjury, I certify that the information provided on this form is true and accurate.					
	Employee's Signature (Form is not valid unless you sign it)					Date (MM/DD/YYYY) ___/___/___

<b>Employer</b>	Employer's Name		Employer's Address			
	City		State		ZIP Code	
	Date Services for Pay First Performed by Employee (MM/DD/YYYY) ___/___/___		Federal Employer I.D. Number		Missouri Tax Identification Number	

**Notice to Employer:**  
Within 20 days of hiring a new employee, a copy of the Employee's Withholding Certificate (Form MO W-4) must be submitted by one of the following methods:

- **Email:** withholding@dor.mo.gov
- **Fax:** 877-573-6172
- **Mail to:** Missouri Department of Revenue  
P.O. BOX 3340  
Jefferson City, MO 65105-3340

Please visit [dss.mo.gov/child-support/employers/new-hire-reporting.htm](http://dss.mo.gov/child-support/employers/new-hire-reporting.htm) for additional information regarding new hire reporting.

**Notice to Employee:**  
Return completed form to your Employer. Consider completing a new Form MO W-4 each year and when your personal or financial situation changes. Visit our online withholding calculator [mytax.mo.gov/rptp/portal/home/withholding-calculator](http://mytax.mo.gov/rptp/portal/home/withholding-calculator).

- Items to Remember:**
- Employees must complete a new form if their filing status changes or to adjust the amount of withholding.
  - If you are claiming an "Exempt" status due to the Military Spouses Residency Relief Act you must provide one of the following to your employer: Leave and Earnings Statement of the non-resident military servicemember, Form W-2 issued to the nonresident military servicemember, a military identification card, or specific military orders received by the servicemember. You must also provide verification of residency such as a copy of your state income tax return filed in your state of residence, a property tax receipt from the state of residence, a current drivers license, vehicle registration or voter ID card. For additional assistance in regard to Military, visit the department's website [dor.mo.gov/military/](http://dor.mo.gov/military/).
  - Additional information can be found at [mo.gov/business/withhold/](http://mo.gov/business/withhold/).

**Mail to:** Taxation Division  
P.O. Box 3340  
Jefferson City, MO 65105-3340  
**Phone:** (573) 522-0967  
**Fax:** 877-573-6172

**Ever served on active duty in the United States Armed Forces?**  
If yes, visit [dor.mo.gov/military/](http://dor.mo.gov/military/) to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at [veteranbenefits.mo.gov/state-benefits/](http://veteranbenefits.mo.gov/state-benefits/).





# Montana Employee's Withholding and Exemption Certificate

MW-4  
V4 10/2023

Employee's first name and middle initial	Last name	Social Security Number								
Physical address										
City		State	ZIP Code							

Complete Form MW-4 so that your employer can withhold the correct Montana income tax from your pay. See **Employee Instructions** on the back of this form before completing this form.

### 1. Federal filing status

- a. Single or married filing separately (If you have multiple jobs, complete the Multiple Jobs Worksheet.)
- b. Married filing jointly or qualifying widower (If you and your spouse have multiple jobs, see line 2.)
- c. Head of household

2.  **Married Filing Jointly with Both Spouses Working.** If you are married and you and your spouse are both working and earn similar incomes, mark the box. If you and your spouse have multiple jobs, and your spouse earns significantly more or less than you, do not mark this box. Instead, mark box 1b, then complete the Multiple Jobs Worksheet on page 2 and enter the result on line 3.

3. **Extra withholding.** Enter any additional tax you want withheld from each pay period, including any amount you want withheld from retirement distributions. **3.** \_\_\_\_\_

4. **Reduced withholding.** If you expect to report large federal adjustments, federal itemized deductions, Montana subtractions, and/or Montana tax credits, you can direct your employer to withhold the amount you report on this line. (*Caution:* Requesting a reduced amount of withholding may result in a tax due when you file your tax return.) **4.** \_\_\_\_\_

### 5. Exemptions for Tax Year

You may be entitled to claim an exemption from Montana income tax withholding if your income is exempt from Montana income tax. Mark the box to indicate the reason you believe you are exempt from Montana income tax.

- a. I am exempt because I am an enrolled member of a registered tribe, I live on the reservation of that tribe, and I earn wages from work performed on that reservation. (You must complete line 1 or 2.)
- b. I am exempt because I am a member of the Reserve or National Guard and my compensation is earned under U.S.C. Title 10. (You must complete line 1 or 2.)
- c. I am exempt because I am a North Dakota resident.
- d. I am exempt because I am a resident of another state living in Montana solely to be with my spouse, who is a resident of the same state and a member of the U.S. armed forces assigned to a military location in Montana.

**Under penalty of false swearing, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete. (This form is not valid unless you sign it.)**

\_\_\_\_\_  
Employee's Signature Date

### Employer Information

Name	Federal Employer Identification Number										
Mailing Address	MT Withholding Account ID										
City	State	ZIP Code									

# Multiple Jobs Worksheet

Complete this worksheet if you have multiple jobs, or if you are married filing jointly with both spouses working. This worksheet calculates the total extra withholding for all jobs. Complete this worksheet on the Form MW-4 for the highest paying job for the most accurate results. The amount on line 4 is the additional amount to withhold from your wages.

- 1. Two jobs.** If you have two jobs or you are married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 5 or 6. Using the “Higher Paying Job” row and the “Lower Paying Job” column, find the value at the intersection of the two household salaries and enter that value here. 1. \_\_\_\_\_
- 2. Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
- 2a.** Find the amount from the appropriate table on page 5 or 6 using the annual wages from the highest paying job in the “Higher Paying Job” row and the annual wages for your next highest paying job in the “Lower Paying Job” column. Find the value at the intersection of the two household salaries and enter that value here. 2a. \_\_\_\_\_
- 2b.** Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the “Higher Paying Job” row and use the annual wages for your third job in the “Lower Paying Job” column to find the amount from the appropriate table on page 5 or 6 and enter this amount on line 2b. 2b. \_\_\_\_\_
- 2c.** Add lines 2a and 2b. 2c. \_\_\_\_\_
- 3.** Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52. If it pays every other week, enter 26. If it pays monthly, enter 12. 3. \_\_\_\_\_
- 4.** Divide the annual amount on line 1 or line 2c by the amount of pay periods on line 3. Enter this amount here and on Form MW-4, line 3 of the Form MW-4 for the highest paying job (along with any other additional amount you want withheld). 4. \_\_\_\_\_

Beginning in Tax Year 2024, Montana’s income tax system will change significantly. Taxpayers will see changes to filing statuses, tax brackets, and the calculation of Montana taxable income.

As a result of these changes, wage withholding determined before January 1, 2024, may not accurately reflect an employee’s actual tax liability under the new system.

Employees should complete a new Form MW-4 beginning January 1, 2024, to ensure the correct amount of Montana income tax is withheld from their wages.

## Employee Instructions

### Purpose

Complete Form MW-4 so that your employer can withhold the correct Montana income tax from your pay. You should complete the form when you:

- Start a new job.
- Claim to be exempt from Montana income tax withholding.

Consider completing a new Form MW-4 if your personal or financial situation changes. If you do not have enough income tax withheld from your wages, interest and/or penalties may be assessed when you file your individual income tax return.

## Line Instructions

**Line 1 – Federal filing status.** Select the federal filing status you will use when you file your income tax return. This will determine the standard deduction and tax rates used to compute your wage withholding. If you have multiple jobs, complete the Multiple Jobs Worksheet, and report the additional amount from line 4 of the worksheet on page 1, line 3.

**Line 2 – Married Filing Jointly with Both Spouses Working.** If you are married, both spouses work, and earn similar amounts, mark this box on this form and all Forms MW-4 for the other jobs. If this box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This is roughly accurate for jobs with similar pay; otherwise more tax than necessary will be withheld. If you or your spouse have multiple jobs, or if one spouse earns significantly more than the other, do not mark this box. Instead, mark box 1b, and complete the Multiple Jobs Worksheet on the Form MW-4 of the highest paid job. Report the additional amount to withhold on line 3 on the Form MW-4 of the highest paid job.

**Line 3 – Extra withholding.** You may request to have an additional amount of taxes withheld from your paycheck on this line. If you want to receive a refund, you may enter an additional amount on this line.

If you receive pensions or annuities, you may ask the payer to withhold a flat amount that you report on this line.

You can choose to have Montana income tax withheld from your unemployment compensation. Report the amount you want the payer to withhold on this line.

**Line 4 – Reduced withholding.** If your income mainly consists of wages, and you expect to report large federal adjustments, federal itemized deductions, Montana subtractions, and/or Montana tax credits, you may direct your employer to only withhold the amount you report on this line. Your employer will not use the standard calculations for withholding. To calculate the amount needed, divide the amount of your expected tax by the number of pay periods in a year. Enter the amount to be withheld rather than the standard calculation. If this line is blank,

your withholding will be calculated based on the standard calculations.

*CAUTION.* This will reduce the amount of tax withheld and may result in a balance owing on your income tax return.

**Line 5 – Exemptions.** You must meet one of the following requirements to claim an exemption from Montana wage withholding:

- a. You are an enrolled member of an American Indian tribe living and working on the reservation of which you are an enrolled member. You must also complete line 1 or 2 because your exemption may not cover all the wages you earned in Montana.
- b. You are a member of the Montana National Guard and are receiving pay for active duty in the U.S. military under USC Title 10 orders. You must also complete line 1 or 2 because your exemption only applies to your pay derived from your USC Title 10 orders.
- c. Your wages are exempt from withholding because you are a resident of North Dakota. This exemption is available for residents of North Dakota because of the reciprocity agreement in place between North Dakota and Montana.
- d. You are the spouse of a military member assigned to duty in Montana, you and your spouse are domiciled in another state (the same state as one another) and you are present in Montana solely to be with your spouse.

To claim an exemption, give this form to your employer upon the start of your employment, or as soon as you qualify for an exemption. If it remains applicable, your exemption needs to be renewed before the beginning of the next year. Provide a new Form MW-4 to your employer each year or your employer will begin withholding. Do not forget to indicate the year.

Montana does not recognize the federal exempt status available on the federal Form W-4.

Therefore, exemption from withholding for federal purposes does not exempt you from Montana income tax withholding.

An exemption from withholding is available only if the entire statement you marked on line 5 is true. If your situation changes, and your exemption is no longer valid, you must provide a new Form MW-4 to your employer with line 1 or 2 completed.

If you claim one of the exemptions from withholding, your employer must file an electronic copy of this form with the Department of Revenue.

**An exemption from withholding is not an automatic exemption from filing a Montana income tax return.** See Montana Individual Income Tax Return (Form 2) instructions for more guidance.

## **Employer Instructions**

Montana wage withholding is required when wages are earned in Montana. Employers are liable for Montana withholding taxes and are only relieved of that liability once they have withheld the correct amount of taxes from the employees' wages for a given pay period.

Newly hired employees must complete this form when they begin working for you. Employees claiming to be exempt from Montana wage withholding must complete this form when they begin working for you and every year thereafter. Employees may file a new Form MW-4 if their personal or financial situation changes.

Keep the copies of all Forms MW-4 you receive from your employees with your records.

## Exemptions from Montana Withholding

You must file your employee's Form MW-4 with the department if the employee is claiming one of the withholding exemptions listed on line 5. The form is due to the department by the last day of the payroll period in which the form was received and annually thereafter by January 31.

File online using the department's TransAction Portal (TAP) at <https://tap.dor.mt.gov>. Simply click on "File Form MW-4." Do not mail the Form MW-4 to the department.

If an exemption is claimed on line 5a or 5b, you must withhold taxes on any wages paid that do not meet the requirements of these exemptions.

*Example:* If 5a is marked, the exemption does not apply to wages earned from an enrolled member of a tribe, residing on his or her reservation, when the work is performed outside the reservation. Withholding is required on the wages derived from work performed outside the reservation, based on the filing status on line 1 or 2. If line 1 or 2 is not completed, the withholding is calculated using the single filing status until a new Form MW-4 is provided for the calculation of the withholding.

## Invalid Forms MW-4

A Form MW-4 is invalid if the form is incomplete or lacks the necessary signatures. If your employee's Form MW-4 is invalid or incomplete, withhold Montana tax as if the employee is single.

**Questions?** Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.

## Multiple Jobs Wage Tables

Single or Married Filing Sparately											
Higher Paying Job		Lower Paying Job									
		\$0 - \$9,999	\$10,000 - \$19,999	\$20,000 - \$29,999	\$30,000 - \$39,999	\$40,000 - \$49,999	\$50,000 - \$59,999	\$60,000 - \$69,999	\$70,000 - \$79,999	\$80,000 - \$89,999	\$90,000 - \$99,999
\$0	\$9,999	\$254	\$470	\$529	\$590	\$590	\$590	\$590	\$590	\$590	\$590
\$10,000	\$19,999	\$470	\$745	\$865	\$926	\$926	\$926	\$926	\$926	\$926	\$926
\$20,000	\$29,999	\$529	\$865	\$985	\$1,046	\$1,046	\$1,046	\$1,046	\$1,046	\$1,046	\$1,046
\$30,000	\$39,999	\$590	\$926	\$1,046	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107
\$40,000	\$49,999	\$590	\$926	\$1,046	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107
\$50,000	\$59,999	\$590	\$926	\$1,046	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107
\$60,000	\$69,999	\$590	\$926	\$1,046	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107
\$70,000	\$79,999	\$590	\$926	\$1,046	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107
\$80,000	\$89,999	\$590	\$926	\$1,046	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107
\$90,000	\$99,999	\$590	\$926	\$1,046	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107
\$100,000	\$149,999	\$590	\$926	\$1,046	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107
\$150,000	\$199,999	\$590	\$926	\$1,046	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107
\$200,000	\$249,999	\$590	\$926	\$1,046	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107
\$250,000	\$299,999	\$590	\$926	\$1,046	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107
\$300,000	\$349,999	\$590	\$926	\$1,046	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107
\$350,000	\$399,999	\$590	\$926	\$1,046	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107
\$400,000	\$449,999	\$590	\$926	\$1,046	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107
\$450,000	\$499,999	\$590	\$926	\$1,046	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107	\$1,107

Married Filing Jointly or Qualifying Widower											
Higher Paying Job		Lower Paying Job									
		\$0 - \$9,999	\$10,000 - \$19,999	\$20,000 - \$29,999	\$30,000 - \$39,999	\$40,000 - \$49,999	\$50,000 - \$59,999	\$60,000 - \$69,999	\$70,000 - \$79,999	\$80,000 - \$89,999	\$90,000 - \$99,999
\$0	\$9,999	\$0	\$38	\$470	\$470	\$470	\$470	\$588	\$590	\$590	\$590
\$10,000	\$19,999	\$38	\$508	\$940	\$940	\$940	\$1,058	\$1,178	\$1,180	\$1,180	\$1,180
\$20,000	\$29,999	\$470	\$940	\$1,372	\$1,372	\$1,490	\$1,610	\$1,730	\$1,732	\$1,732	\$1,732
\$30,000	\$39,999	\$470	\$940	\$1,372	\$1,490	\$1,610	\$1,730	\$1,850	\$1,852	\$1,852	\$1,852
\$40,000	\$49,999	\$470	\$940	\$1,490	\$1,610	\$1,730	\$1,850	\$1,970	\$1,972	\$1,972	\$1,972
\$50,000	\$59,999	\$470	\$1,058	\$1,610	\$1,730	\$1,850	\$1,970	\$2,090	\$2,092	\$2,092	\$2,092
\$60,000	\$69,999	\$588	\$1,178	\$1,730	\$1,850	\$1,970	\$2,090	\$2,210	\$2,212	\$2,212	\$2,212
\$70,000	\$79,999	\$590	\$1,180	\$1,732	\$1,852	\$1,972	\$2,092	\$2,212	\$2,215	\$2,215	\$2,215
\$80,000	\$89,999	\$590	\$1,180	\$1,732	\$1,852	\$1,972	\$2,092	\$2,212	\$2,215	\$2,215	\$2,215
\$90,000	\$99,999	\$590	\$1,180	\$1,732	\$1,852	\$1,972	\$2,092	\$2,212	\$2,215	\$2,215	\$2,215
\$100,000	\$149,999	\$590	\$1,180	\$1,732	\$1,852	\$1,972	\$2,092	\$2,212	\$2,215	\$2,215	\$2,215
\$150,000	\$199,999	\$590	\$1,180	\$1,732	\$1,852	\$1,972	\$2,092	\$2,212	\$2,215	\$2,215	\$2,215
\$200,000	\$249,999	\$590	\$1,180	\$1,732	\$1,852	\$1,972	\$2,092	\$2,212	\$2,215	\$2,215	\$2,215
\$250,000	\$299,999	\$590	\$1,180	\$1,732	\$1,852	\$1,972	\$2,092	\$2,212	\$2,215	\$2,215	\$2,215
\$300,000	\$349,999	\$590	\$1,180	\$1,732	\$1,852	\$1,972	\$2,092	\$2,212	\$2,215	\$2,215	\$2,215
\$350,000	\$399,999	\$590	\$1,180	\$1,732	\$1,852	\$1,972	\$2,092	\$2,212	\$2,215	\$2,215	\$2,215
\$400,000	\$449,999	\$590	\$1,180	\$1,732	\$1,852	\$1,972	\$2,092	\$2,212	\$2,215	\$2,215	\$2,215
\$450,000	\$499,999	\$590	\$1,180	\$1,732	\$1,852	\$1,972	\$2,092	\$2,212	\$2,215	\$2,215	\$2,215

**Head of Household**

<b>Higher Paying Job</b>		<b>Lower Paying Job</b>									
		\$0 - \$9,999	\$10,000 - \$19,999	\$20,000 - \$29,999	\$30,000 - \$39,999	\$40,000 - \$49,999	\$50,000 - \$59,999	\$60,000 - \$69,999	\$70,000 - \$79,999	\$80,000 - \$89,999	\$90,000 - \$99,999
\$0	\$9,999	\$0	\$381	\$470	\$470	\$558	\$590	\$590	\$590	\$590	\$590
\$10,000	\$19,999	\$381	\$851	\$940	\$1,028	\$1,148	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180
\$20,000	\$29,999	\$470	\$940	\$1,117	\$1,237	\$1,357	\$1,389	\$1,389	\$1,389	\$1,389	\$1,389
\$30,000	\$39,999	\$470	\$1,028	\$1,237	\$1,357	\$1,477	\$1,509	\$1,509	\$1,509	\$1,509	\$1,509
\$40,000	\$49,999	\$558	\$1,148	\$1,357	\$1,477	\$1,597	\$1,629	\$1,629	\$1,629	\$1,629	\$1,629
\$50,000	\$59,999	\$590	\$1,180	\$1,389	\$1,509	\$1,629	\$1,661	\$1,661	\$1,661	\$1,661	\$1,661
\$60,000	\$69,999	\$590	\$1,180	\$1,389	\$1,509	\$1,629	\$1,661	\$1,661	\$1,661	\$1,661	\$1,661
\$70,000	\$79,999	\$590	\$1,180	\$1,389	\$1,509	\$1,629	\$1,661	\$1,661	\$1,661	\$1,661	\$1,661
\$80,000	\$89,999	\$590	\$1,180	\$1,389	\$1,509	\$1,629	\$1,661	\$1,661	\$1,661	\$1,661	\$1,661
\$90,000	\$99,999	\$590	\$1,180	\$1,389	\$1,509	\$1,629	\$1,661	\$1,661	\$1,661	\$1,661	\$1,661
\$100,000	\$149,999	\$590	\$1,180	\$1,389	\$1,509	\$1,629	\$1,661	\$1,661	\$1,661	\$1,661	\$1,661
\$150,000	\$199,999	\$590	\$1,180	\$1,389	\$1,509	\$1,629	\$1,661	\$1,661	\$1,661	\$1,661	\$1,661
\$200,000	\$249,999	\$590	\$1,180	\$1,389	\$1,509	\$1,629	\$1,661	\$1,661	\$1,661	\$1,661	\$1,661
\$250,000	\$299,999	\$590	\$1,180	\$1,389	\$1,509	\$1,629	\$1,661	\$1,661	\$1,661	\$1,661	\$1,661
\$300,000	\$349,999	\$590	\$1,180	\$1,389	\$1,509	\$1,629	\$1,661	\$1,661	\$1,661	\$1,661	\$1,661
\$350,000	\$399,999	\$590	\$1,180	\$1,389	\$1,509	\$1,629	\$1,661	\$1,661	\$1,661	\$1,661	\$1,661
\$400,000	\$449,999	\$590	\$1,180	\$1,389	\$1,509	\$1,629	\$1,661	\$1,661	\$1,661	\$1,661	\$1,661
\$450,000	\$499,999	\$590	\$1,180	\$1,389	\$1,509	\$1,629	\$1,661	\$1,661	\$1,661	\$1,661	\$1,661

# Nebraska Withholding Allowance Certificate

• **Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the Nebraska Department of Revenue (DOR).**

Your First Name and Initial	Last Name	Your Social Security Number
Current Mailing Address (Number and Street or PO Box)		<input type="checkbox"/> Single <input type="checkbox"/> Married Filing Jointly or Qualifying Widow(er) <b>Note:</b> If married, filing separately, or spouse is a nonresident alien, check the "Single" box. Individuals filing income tax returns with a "Head of Household" status check the "Single" box.
City	State	Zip Code

1 Total number of allowances you are claiming (from line 4f on the worksheet below) . . . . .	<b>1</b>
2 Additional amount, if any, you want withheld from each check for Nebraska income tax withheld . . . . .	<b>2</b>
3 I claim exemption from withholding and I can provide satisfactory evidence to my employer that I meet <b>both</b> of the following conditions for exemption. • Last year I had a right to a refund of all Nebraska income tax withheld because I had no tax liability, and • This year I expect a refund of all Nebraska income tax withheld because I expect to have no tax liability. If you can provide evidence that you can meet both conditions, write "Exempt" here . . . . .	<b>3</b>

Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is correct and complete.

**sign here** ▶

Employee's or Other Payee's Signature

Date

— — — — **Separate here and give Form W-4N to your employer or payor. Keep the bottom part for your records.** — — — —

**Personal Allowances Worksheet**

• **Keep for your records.**

**Allowances approximate tax deductions that may reduce your tax liability. The number of allowances is determined by many factors including, but not limited to, filing status, how many jobs you have, and how many children or dependents that you claim on your income tax return.**

**Allowances claimed on the Form W-4N are used by your employer or payor to determine the Nebraska state income tax withheld from your wages, pension, or annuity to meet your Nebraska state income tax obligation.**

<b>4 a</b> Enter "1" for <b>yourself</b> if no one else can claim you as a dependent. . . . . <b>4a</b> _____ <b>b</b> Enter "1" if: • You are single and have only one job; • You are single and have only one pension; • You are married, have only one job, and your spouse does not work; or • Your wages from a second job, or your spouse's wages (or the total of both for the year) are \$1,500 or less, or you have more than one pension. . . . . <b>4b</b> _____ <b>c</b> Enter "1" for your <b>spouse</b> . But, you may choose to enter "-0-" if you are married and have either a working spouse, more than one pension or more than one job. (Entering "-0-" may help you avoid having too little tax withheld) . . . . . <b>4c</b> _____ <b>d</b> Enter number of Nebraska personal exemptions (other than your spouse or yourself) you will claim on your Nebraska income tax return. This is the number of children and dependents you will list on your Nebraska income tax return that qualify for either the child or dependent tax credit on the federal income tax return. . . . . <b>4d</b> _____ <b>e</b> Enter "1" if you will file as <b>head of household</b> on your income tax return . . . . . <b>4e</b> _____ <b>f</b> Enter total of lines a through e here and on line 1 above. (Note: This may be different from the number of exemptions you claim on your Nebraska income tax return) . . . . . <b>4f</b> _____	<b>4f</b>
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## Instructions

**Purpose.** The Nebraska Withholding Allowance Certificate, Nebraska Form W-4N, was developed due to significant differences between the federal and Nebraska laws regarding standard deductions and because personal exemption credits are allowed on the Nebraska income tax return.

The Nebraska Form W-4N will be used by your employer in conjunction with the [Nebraska Circular EN](#) to determine the correct Nebraska income tax withholding. For every federal Form W-4 employers receive, after January 1, 2020 a Nebraska Form W-4N must be completed. If you did not complete a federal Form W-4 prior to January 1, 2020 or beginning January 1, 2020 completed a federal Form W-4 but did not submit a Nebraska Form W-4N, your employer must withhold as if you were single and claimed no withholding allowances.

Nebraska taxpayers that receive pension or annuity payments may also use a Nebraska Form W-4N to determine the correct withholding for those payments. Beginning January 1, 2022, the Nebraska Form W-4N will be used by your pension or annuity payor in conjunction with the Nebraska Circular EN to determine the correct Nebraska income tax withholding when the federal Form W-4P is completed on or after January 1, 2022.

Withholding allowances directly affect how much money is withheld. The amount withheld is reduced for each allowance taken. Depending on your personal circumstances, you may not want to claim every allowance you are eligible to take. If you do not have enough state income tax withheld, you may incur a penalty for underpayment of estimated tax.

There are penalties for not paying enough Nebraska income tax during the year, either through withholding or estimated tax payments. You may want to complete the worksheet in the Nebraska Individual Estimated Income Tax Payment Vouchers booklet to compute an estimated tax liability.

### For Employees

Complete the Nebraska Form W-4N so your employer can withhold the correct Nebraska income tax from your wage payment. When your personal or financial situation changes, consider completing a new Nebraska Form W-4N.

If you are an employee claiming exemption from withholding, skip lines 1 and 2, write “exempt” on line 3, and sign the form to validate it. **An exemption is valid for only 1 year.** You must give your employer a new Nebraska Form W-4N by February 15 each year to continue your exemption. You cannot claim exemption from withholding if another person can claim you on their tax return; and your total income exceeds \$1,100 and includes more than \$350 of unearned income.

If your employer is subject to the special withholding procedures specified in the Nebraska Circular EN, you may be required to submit documentation to your employer to support your claim for exemption from withholding.

### For Employers

An employer may withhold an amount that is less than 1.5% of the employee’s taxable wages if the employee provides sufficient documentation to verify that a lesser amount of income tax withholding is justified in the employee’s particular circumstance. Documentation may include:

- Verification of the number of children/dependents;
- Marital status; or
- The amount of itemized deductions.

Without documentation, the employee’s income tax withholding must be set either at 1.5% or within the non-shaded area of the income tax withholding tables in the Nebraska Circular EN for the employee's taxable wage.

**Penalties.** An employer may be subject to a penalty of up to \$1,000 for each employee under-withheld if the employee’s low income tax withholding is not substantiated.

A taxpayer who intentionally claims an excessive number of exemptions is guilty of a Class II misdemeanor.

Any person who willfully attempts to evade the Nebraska income tax is guilty of a Class IV felony.

Any person who willfully fails to withhold, deduct, and truthfully account for and pay over any income tax withheld is guilty of a Class IV felony.

### Pensions and Annuities

For periodic payments of employer-provided pensions and annuities, the income tax withholding is determined in the same manner as income tax withholding from wages. Payees with periodic payments from employer-provided pensions and annuities are subject to Nebraska income tax withholding when the payee (recipient) has elected the payor to withhold federal income tax from the payments. Payors must use the same number of allowances and the marital status as claimed by the payee on the Withholding Certificate for Pension or Annuity Payments, Federal Form W-4P, filed with the payor if the federal Form W-4P was completed prior to January 1, 2022. If the payee completes a federal Form W-4P on or after January 1, 2022, a Nebraska Form W-4N must be completed for Nebraska income tax withholding purposes.



Payees that chose not to have federal income tax withheld on the federal Form W-4P may elect to be exempt from withholding income tax for Nebraska on the Nebraska Form W-4N. Payees completing the Nebraska Form W-4N may skip lines 1 and 2 and write “exempt” on line 3 of the Nebraska Form W-4N. If you change the federal Form W-4P to withhold federal income tax, you must complete a new Nebraska Form W-4N to withhold Nebraska income tax.

For pension and annuity payments, the Nebraska Form W-4N exemption stays in effect until you change the federal Form W-4P to withhold federal income tax or you change the Form W-4N to withhold Nebraska income tax without changing the federal Form W-4P to withhold federal income tax.

**Note:** Nonperiodic payments or eligible rollover distributions are subject to Nebraska income tax to be withheld at a rate of 5% of the distributions and cannot be exempt from income tax withholding.

For nonperiodic payments or eligible rollover distributions subject to either the 10% or 20% federal income tax withholding rate, Nebraska income tax will be withheld at a rate of 5% of the distribution. A taxpayer may request to have additional Nebraska income tax withheld by completing a Nebraska Form W-4N. Do not give a federal Form W-4P to your payor unless you want an additional amount withheld for Nebraska income tax. Also payees who are not required to have federal income tax withheld, may request to have state income tax withheld by completing a Nebraska Form W-4N.

# Nebraska Nonresident Employee Certificate for Allocation of Income Tax Withholding

Employee's Name		Percent of Compensation Subject to Withholding %	Social Security Number
Mailing Address (Number and Street, or Rural Route and Box Number)		Employer's Name	
City	State	Zip Code	<input type="checkbox"/> Check this box if you are a nonresident military spouse whose income is not subject to Nebraska tax.*

Under penalties of perjury, I declare that I reside at the address shown above. I estimate that the above percentage of my compensation from the employer with whom I file this certificate is for services subject to Nebraska income tax withholding. I will notify my employer by filing another Form 9N within ten days after any substantial change in the proportion of my services subject to Nebraska income tax withholding.

I also understand that a nonresident individual who provides false information on Form 9N or an employer who knowingly uses such false information may be penalized. Furthermore, penalties may be imposed if the false information results in an amount withheld that is less than 75 percent of the employee's Nebraska tax liability on the wages. This penalty may equal the total tax evaded, and an additional penalty of up to \$1,000 may be imposed.

sign  
here

Signature of Employee	Date
Email Address	Phone Number

**Employee:** File this certificate with your employer. **Do not** send it to the Nebraska Department of Revenue.

**Employer:** Retain this certificate with your withholding tax records. You may withhold on the basis of this certificate, but you must make any necessary adjustments during the year so that the proper amount is withheld from the employee.

**\*Note:** Beginning with the 2018 tax year, the wages of the military servicemember's spouse making the election to claim the non-Nebraska military servicemember's state of legal residence for tax purposes are not subject to Nebraska tax.

For additional information see the Military Spouses and their Employers FAQs and the Nebraska Income Tax for U.S. Servicemembers, Their Spouses, and Civilians Working with U.S. Forces information guide.

**revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729**

State of New Jersey – Division of Taxation  
Employee's Withholding Allowance Certificate

1. SS#			2. Filing Status: (Check only one box) 1. <input type="checkbox"/> Single 2. <input type="checkbox"/> Married/Civil Union Couple Joint 3. <input type="checkbox"/> Married/Civil Union Partner Separate 4. <input type="checkbox"/> Head of Household 5. <input type="checkbox"/> Qualifying Widow(er)/Surviving Civil Union Partner			
Name						
Address						
City	State	Zip				
3. If you have chosen to use the chart from instruction A, enter the appropriate letter here.....						3.
4. Total number of allowances you are claiming (see instructions).....						4.
5. Additional amount you want deducted from each pay .....						5. \$
6. I claim exemption from withholding of NJ Gross Income Tax and I certify that I have met the conditions in the instructions of the NJ-W4. If you have met the conditions, enter "EXEMPT" here.....						6.
7. Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.						
Employee's Signature					Date	
Employer's Name and Address					Employer Identification Number	

**BASIC INSTRUCTIONS**

- Line 1 Enter your name, address, and Social Security number in the spaces provided.
- Line 2 Check the box that indicates your filing status. If you checked Box 1 (Single) or Box 3 (Married/Civil Union Partner Separate) you will be withheld at Rate A.  
Note: If you have checked Box 2 (Married/Civil Union Couple Joint), Box 4 (Head of Household) or Box 5 (Qualifying Widow(er) Surviving Civil Union Partner) and either your spouse/civil union partner works or you have more than one job or more than one source of income and the combined total of all wages is greater than \$50,000, see instruction A below. If you do not complete Line 3, you will be withheld at Rate B.
- Line 3 If you have chosen to use the wage chart below, enter the appropriate letter.
- Line 4 Enter the number of allowances you are claiming. Entering a number on this line will decrease the amount of withholding and could result in an underpayment on your return.
- Line 5 Enter the amount of additional withholdings you want deducted from each pay.
- Line 6 Enter "EXEMPT" to indicate that you are exempt from New Jersey Gross Income Tax Withholdings, if you meet one of the following conditions:
- Your filing status is **SINGLE** or **MARRIED/CIVIL UNION PARTNER SEPARATE** and your wages plus your taxable nonwage income will be \$10,000 or less for the current year.
  - Your filing status is **MARRIED/CIVIL UNION COUPLE JOINT**, and your wages combined with your spouse's/civil union partner's wages plus your taxable nonwage income will be \$20,000 or less for the current year.
  - Your filing status is **HEAD OF HOUSEHOLD** or **QUALIFYING WIDOW(ER)/SURVIVING CIVIL UNION PARTNER** and your wages plus your taxable nonwage income will be \$20,000 or less for the current year.

Your exemption is good for ONE year only. You must complete and submit a form each year certifying you have no New Jersey Gross Income Tax liability and claim exemption from withholding. If you have questions about eligibility, filing status, withholding rates, etc. when completing this form, call the Division of Taxation's Customer Service Center at (609) 292-6400.

**Instruction A - Wage Chart**

This chart is designed to increase withholdings on your wages, if these wages will be taxed at a higher rate due to inclusion of other wages or income on your NJ-1040 return. **It is not intended to provide withholding for other income or wages.** If you need additional withholdings for other income or wages, use Line 5 on the NJ-W4. This Wage Chart applies to taxpayers who are married/civil union couple filing jointly, heads of households, or qualifying widow(er)/surviving civil union partner. **Single individuals or married/civil union partners filing separate returns do not need to use this chart.** If you have indicated filing status #2, 4 or 5 on the above NJ-W4 and your taxable income is greater than \$50,000, you should strongly consider using the Wage Chart. (See the Rate Tables on the reverse side to estimate your withholding amount.)

**HOW TO USE THE CHART**

- Find the amount of your wages in the left-hand column.
- Find the amount of the total for all other wages (including your spouse's/civil union partner's wages) along the top row.
- Follow along the row that contains your wages until you come to the column that contains the other wages.
- This meeting point indicates the Withholding Table that best reflects your income situation.
- If you have chosen this method, enter the "letter" of the withholding rate table on Line 3 of the NJ-W4.

**NOTE:** If your income situation substantially increases (or decreases) in the future, you should resubmit a revised NJ-W4 to your employer.

**WAGE CHART**

		Total of All Other Wages	0 10,000	10,001 20,000	20,001 30,000	30,001 40,000	40,001 50,000	50,001 60,000	60,001 70,000	70,001 80,000	80,001 90,000	OVER 90,000
<b>YOUR WAGES</b>	0 10,000		B	B	B	B	B	B	B	B	B	B
	10,001 20,000		B	B	B	B	C	C	C	C	C	C
	20,001 30,000		B	B	B	A	A	D	D	D	D	D
	30,001 40,000		B	B	A	A	A	A	A	E	E	E
	40,001 50,000		B	C	A	A	A	A	A	E	E	E
	50,001 60,000		B	C	D	A	A	A	E	E	E	E
	60,001 70,000		B	C	D	A	A	E	E	E	E	E
	70,001 80,000		B	C	D	E	E	E	E	E	E	E
	80,001 90,000		B	C	D	E	E	E	E	E	E	E
	OVER 90,000		B	C	D	E	E	E	E	E	E	E

## RATE TABLES FOR WAGE CHART

The rate tables listed below correspond to the letters in the Wage Chart on the front page. Use these to estimate the amount of withholding that will occur if you choose to use the wage chart. Compare this to your estimated income tax liability for your New Jersey Income Tax return to see if this is the correct amount of withholding that you should have.

<b>RATE "A"</b>											
<b>WEEKLY PAYROLL PERIOD (Allowance \$19.20)</b>						<b>ANNUAL PAYROLL PERIOD (Allowance \$1,000)</b>					
If the amount of taxable wages is:			The amount of income tax to be withheld is:			If the amount of taxable wages is:			The amount of income tax to be withheld is:		
Over	But Not Over		Of Excess Over			Over	But Not Over		Of Excess Over		
\$ 0	\$ 385		1.5%	\$ 0		\$ 0	\$ 20,000		1.5%	\$ 0	
\$ 385	\$ 673	\$ 5.77 +	2.0%	\$ 385		\$ 20,000	\$ 35,000	\$ 300.00 +	2.0%	\$ 20,000	
\$ 673	\$ 769	\$ 11.54 +	3.9%	\$ 673		\$ 35,000	\$ 40,000	\$ 600.00 +	3.9%	\$ 35,000	
\$ 769	\$ 1,442	\$ 15.29 +	6.1%	\$ 769		\$ 40,000	\$ 75,000	\$ 795.00 +	6.1%	\$ 40,000	
\$ 1,442	\$ 9,615	\$ 56.35 +	7.0%	\$ 1,442		\$ 75,000	\$ 500,000	\$ 2,930.00 +	7.0%	\$ 75,000	
\$ 9,615	\$ 19,231	\$ 628.46 +	9.9%	\$ 9,615		\$ 500,000	\$ 1,000,000	\$ 32,680.00 +	9.9%	\$ 500,000	
\$ 19,231	\$ 1,580.38	+ 11.8%	\$ 19,231		\$ 1,000,000	over	\$ 82,180.00	+ 11.8%	\$ 1,000,000		
<b>RATE "B"</b>											
<b>WEEKLY PAYROLL PERIOD (Allowance \$19.20)</b>						<b>ANNUAL PAYROLL PERIOD (Allowance \$1,000)</b>					
If the amount of taxable wages is:			The amount of income tax to be withheld is:			If the amount of taxable wages is:			The amount of income tax to be withheld is:		
Over	But Not Over		Of Excess Over			Over	But Not Over		Of Excess Over		
\$ 0	\$ 385		1.5%	\$ 0		\$ 0	\$ 20,000		1.5%	\$ 0	
\$ 385	\$ 962	\$ 5.77 +	2.0%	\$ 385		\$ 20,000	\$ 50,000	\$ 300.00 +	2.0%	\$ 20,000	
\$ 962	\$ 1,346	\$ 17.31 +	2.7%	\$ 962		\$ 50,000	\$ 70,000	\$ 900.00 +	2.7%	\$ 50,000	
\$ 1,346	\$ 1,538	\$ 27.69 +	3.9%	\$ 1,346		\$ 70,000	\$ 80,000	\$ 1,440.00 +	3.9%	\$ 70,000	
\$ 1,538	\$ 2,885	\$ 35.19 +	6.1%	\$ 1,538		\$ 80,000	\$ 150,000	\$ 1,830.00 +	6.1%	\$ 80,000	
\$ 2,885	\$ 9,615	\$ 117.31 +	7.0%	\$ 2,885		\$ 150,000	\$ 500,000	\$ 6,100.00 +	7.0%	\$ 150,000	
\$ 9,615	\$ 19,231	\$ 588.46 +	9.9%	\$ 9,615		\$ 500,000	\$ 1,000,000	\$ 30,600.00 +	9.9%	\$ 500,000	
\$ 19,231	\$ 1,540.38	+ 11.8%	\$ 19,231		\$ 1,000,000	\$ 80,100.00	+ 11.8%	\$ 1,000,000			
<b>RATE "C"</b>											
<b>WEEKLY PAYROLL PERIOD (Allowance \$19.20)</b>						<b>ANNUAL PAYROLL PERIOD (Allowance \$1,000)</b>					
If the amount of taxable wages is:			The amount of income tax to be withheld is:			If the amount of taxable wages is:			The amount of income tax to be withheld is:		
Over	But Not Over		Of Excess Over			Over	But Not Over		Of Excess Over		
\$ 0	\$ 385		1.5%	\$ 0		\$ 0	\$ 20,000		1.5%	\$ 0	
\$ 385	\$ 769	\$ 5.77 +	2.3%	\$ 385		\$ 20,000	\$ 40,000	\$ 300.00 +	2.3%	\$ 20,000	
\$ 769	\$ 962	\$ 14.62 +	2.8%	\$ 769		\$ 40,000	\$ 50,000	\$ 760.00 +	2.8%	\$ 40,000	
\$ 962	\$ 1,154	\$ 20.00 +	3.5%	\$ 962		\$ 50,000	\$ 60,000	\$ 1,040.00 +	3.5%	\$ 50,000	
\$ 1,154	\$ 2,885	\$ 26.73 +	5.6%	\$ 1,154		\$ 60,000	\$ 150,000	\$ 1,390.00 +	5.6%	\$ 60,000	
\$ 2,885	\$ 9,615	\$ 123.65 +	6.6%	\$ 2,885		\$ 150,000	\$ 500,000	\$ 6,430.00 +	6.6%	\$ 150,000	
\$ 9,615	\$ 19,231	\$ 567.88 +	9.9%	\$ 9,615		\$ 500,000	\$ 1,000,000	\$ 29,530.00 +	9.9%	\$ 500,000	
\$ 19,231	\$ 1,519.81	+ 11.8%	\$ 19,231		\$ 1,000,000	\$ 79,030.00	+ 11.8%	\$ 1,000,000			
<b>RATE "D"</b>											
<b>WEEKLY PAYROLL PERIOD (Allowance \$19.20)</b>						<b>ANNUAL PAYROLL PERIOD (Allowance \$1,000)</b>					
If the amount of taxable wages is:			The amount of income tax to be withheld is:			If the amount of taxable wages is:			The amount of income tax to be withheld is:		
Over	But Not Over		Of Excess Over			Over	But Not Over		Of Excess Over		
\$ 0	\$ 385		1.5%	\$ 0		\$ 0	\$ 20,000		1.5%	\$ 0	
\$ 385	\$ 769	\$ 5.77 +	2.7%	\$ 385		\$ 20,000	\$ 40,000	\$ 300.00 +	2.7%	\$ 20,000	
\$ 769	\$ 962	\$ 16.15 +	3.4%	\$ 769		\$ 40,000	\$ 50,000	\$ 840.00 +	3.4%	\$ 40,000	
\$ 962	\$ 1,154	\$ 22.69 +	4.3%	\$ 962		\$ 50,000	\$ 60,000	\$ 1,180.00 +	4.3%	\$ 50,000	
\$ 1,154	\$ 2,885	\$ 30.96 +	5.6%	\$ 1,154		\$ 60,000	\$ 150,000	\$ 1,610.00 +	5.6%	\$ 60,000	
\$ 2,885	\$ 9,615	\$ 127.88 +	6.5%	\$ 2,885		\$ 150,000	\$ 500,000	\$ 6,650.00 +	6.5%	\$ 150,000	
\$ 9,615	\$ 19,231	\$ 565.38 +	9.9%	\$ 9,615		\$ 500,000	\$ 1,000,000	\$ 29,400.00 +	9.9%	\$ 500,000	
\$ 19,231	\$ 1,517.31	+ 11.8%	\$ 19,231		\$ 1,000,000	\$ 78,900.00	+ 11.8%	\$ 1,000,000			
<b>RATE "E"</b>											
<b>WEEKLY PAYROLL PERIOD (Allowance \$19.20)</b>						<b>ANNUAL PAYROLL PERIOD (Allowance \$1,000)</b>					
If the amount of taxable wages is:			The amount of income tax to be withheld is:			If the amount of taxable wages is:			The amount of income tax to be withheld is:		
Over	But Not Over		Of Excess Over			Over	But Not Over		Of Excess Over		
\$ 0	\$ 385		1.5%	\$ 0		\$ 0	\$ 20,000		1.5%	\$ 0	
\$ 385	\$ 673	\$ 5.77 +	2.0%	\$ 385		\$ 20,000	\$ 35,000	\$ 300.00 +	2.0%	\$ 20,000	
\$ 673	\$ 1,923	\$ 11.54 +	5.8%	\$ 673		\$ 35,000	\$ 100,000	\$ 600.00 +	5.8%	\$ 35,000	
\$ 1,923	\$ 9,615	\$ 84.04 +	6.5%	\$ 1,923		\$ 100,000	\$ 500,000	\$ 4,370.00 +	6.5%	\$ 100,000	
\$ 9,615	\$ 19,231	\$ 584.04 +	9.9%	\$ 9,615		\$ 500,000	\$ 1,000,000	\$ 30,370.00 +	9.9%	\$ 500,000	
\$ 19,231	\$ 1,535.96	+ 11.8%	\$ 19,231		\$ 1,000,000	\$ 79,870.00	+ 11.8%	\$ 1,000,000			



# Employee's Withholding Allowance Certificate

New York State • New York City • Yonkers

# IT-2104

First name and middle initial	Last name	Your Social Security number
Permanent home address (number and street or rural route)		Apartment number
City, village, or post office		State
		ZIP code

Single or Head of household  Married

Married, but withhold at higher single rate

**Note:** If married but legally separated, mark an **X** in the *Single or Head of household* box.

Are you a resident of New York City (this includes the Bronx, Brooklyn, Manhattan, Queens, and Staten Island)? ..... Yes  No

Are you a resident of Yonkers? ..... Yes  No

**Before making any entries, see the Note below, and if applicable, complete the worksheet in the instructions.**

1 Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 19, if using worksheet)	<b>1</b>	
2 Total number of allowances for New York City (from line 31, if using worksheet)	<b>2</b>	

**Use lines 3, 4, and 5 below to have additional withholding per pay period under special agreement with your employer.**

3 New York State amount	<b>3</b>	
4 New York City amount	<b>4</b>	
5 Yonkers amount	<b>5</b>	

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

**Penalty** – A penalty of \$500 may be imposed for any false statement you make that decreases the amount of money you have withheld from your wages. You may also be subject to criminal penalties.

Employee's signature	Date
----------------------	------

**Employee:** Give this form to your employer and keep a copy for your records. Remember to review this form once a year and update it if needed.

**Note:** Single taxpayers with one job and zero dependents, enter **1** on lines 1 and 2 (if applicable). Married taxpayers with or without dependents, heads of household or taxpayers that expect to itemize deductions or claim tax credits, or both, complete the worksheet in the instructions. Visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *IT-2104-I*) or scan the QR code below.

**Employer: Keep this certificate with your records.**

If any of the following apply, mark an **X** in each corresponding box, complete the additional information requested, and send an additional copy of this form to New York State. See **Employer** in the instructions. Visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *IT-2104-I*) or scan the QR code below.

A Employee claimed more than 14 exemption allowances for New York State ..... A

B Employee is a new hire or a rehire ... B  First date employee performed services for pay (mm-dd-yyyy) (see Box B instructions):

You may report new hire information online instead of mailing the form to New York State. Visit [www.nynewhire.com](http://www.nynewhire.com).

**Note:** Employers **must** report individuals under an **independent contractor arrangement** with contracts in excess of \$2,500 using the online reporting website above, **not** Form IT-2104.

Are dependent health insurance benefits available for this employee? ..... Yes  No

If Yes, enter the date the employee qualifies (mm-dd-yyyy):

Employer's name and address (Employer: complete this section only if you are sending a copy of this form to the New York State Tax Department.)	Employer identification number
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Scan here





# Certificate of Exemption from Withholding

New York State • New York City • Yonkers

# IT-2104-E

This certificate will expire on April 30, 2025.

To claim exemption from withholding for New York State personal income tax (and New York City and Yonkers personal income tax, if applicable), you must meet the conditions in either Group A or Group B:

**Group A**

- you must be under age 18, or over age 65, or a full-time student under age 25; **and**
- you did not have a New York income tax liability for 2023; **and**
- you do not expect to have a New York income tax liability for 2024 (for this purpose, you have a tax liability if your return shows tax before the allowance of any credit for income tax withheld).

**Group B**

- you meet the conditions set forth under the Servicemembers Civil Relief Act (SCRA), as amended by the Military Spouses Residency Relief Act and the Veterans Benefits and Transition Act. See *Military spouses*.

If you **do not meet all** of the conditions in either Group A or Group B above, **stop**; you cannot claim exemption from withholding (see *Note* below).

First name and middle initial	Last name	Social Security number	Filing status: Mark an <b>X</b> in only one box
Mailing address (number and street or PO Box)	Apartment number	Date of birth (mmddyyyy)	<b>A</b> Single <input type="checkbox"/> <b>B</b> Married <input type="checkbox"/>
City, village, or post office	State	ZIP code	<b>C</b> Qualifying surviving spouse or head of household with qualifying person..... <input type="checkbox"/>

Are you a full-time student?..... Yes  No

Are you a military spouse exempt under the SCRA? .... Yes  No

I certify that the information on this form is correct and that, for the year 2024, I expect to qualify for exemption from withholding of New York State income tax under section 671(a)(3) of the Tax Law or under the SCRA. I will notify my employer within 10 days of any change requiring revocation of the exemption from withholding as explained in the instructions.

**Employee's signature** (give the completed certificate to your employer)

Date

**Employer: complete this section only if you must send a copy of this form to the New York State Tax Department (see instructions).**

Employer name and address

Employer identification number

Mark an **X** in the box if a newly hired employee or a rehired employee .....

First date employee performed services for pay (mmddyyyy) (see instructions):

Are dependent health insurance benefits available for this employee? ..... Yes  No

If Yes, enter the date the employee qualifies (mmddyyyy): .....

## Instructions

### Employee

**Who qualifies** – To claim exemption from withholding for New York State personal income tax (and New York City and Yonkers personal income tax, if applicable), you must meet the conditions in either Group A or Group B:

**Group A**

- you must be under age 18, or over age 65, or a full-time student under age 25; **and**
- you did not have a New York income tax liability for 2023; **and**
- you do not expect to have a New York income tax liability for 2024 (for this purpose, you have a tax liability if your return shows tax before the allowance of any credit for income tax withheld).

**Group B**

- you meet the conditions set forth under the Servicemembers Civil Relief Act (SCRA), as amended by the Military Spouses Residency Relief Act and the Veterans Benefits and Transition Act. See *Military spouses*.

If you meet the conditions in Group A or Group B, file this certificate, Form IT-2104-E, with your employer. Otherwise, your employer

must withhold New York State income tax (and New York City and Yonkers personal income tax, if applicable) from your wages. Do not send this certificate to the Tax Department.

Generally, as a resident, you are required to file a New York State income tax return if you are required to file a federal income tax return, or if your federal adjusted gross income plus your New York additions is more than \$4,000, regardless of your filing status. However, if you are single and can be claimed as a dependent on another person's federal return, you must file a New York State return if your federal adjusted gross income plus your New York additions is more than \$3,100.

If you are a nonresident and have income from New York sources, you must file a New York return if the sum of your federal adjusted gross income and New York additions to income is more than your New York standard deduction.

A penalty of \$500 may be imposed for furnishing false information that decreases your withholding amount.

**Note:** If you do not qualify for exemption, or you want New York State, New York City, or Yonkers personal income tax withheld from your pay, file Form IT-2104, *Employee's Withholding Allowance Certificate*, with your employer. Follow the instructions

on Form IT-2104 to determine the correct number of allowances to claim for withholding tax purposes.

**When to claim exemption from withholding** – File this certificate with your employer if you meet the conditions listed in Group A or Group B above. **You must file a new certificate each year if you wish to continue to claim the exemption.**

**Military spouses** – Under the Servicemembers Civil Relief Act (SCRA), as amended by the Military Spouses Residency Relief Act and the Veterans Benefits and Transition Act, you may be exempt from New York income tax (and New York City and Yonkers personal income tax, if applicable) on your wages if: 1) your spouse is a member of the armed forces present in New York in compliance with military orders; 2) you are present in New York solely to be with your spouse; and 3) you are domiciled in another state.

**Liability for estimated tax** – If, as a result of this exemption certificate, your employer does not withhold income tax from your wages and you later fail to qualify for exemption from tax, you may be required to pay estimated tax and be subject to penalty if it is not paid. For further information, see Form IT-2105, *Estimated Tax Payment Voucher for Individuals*.

**Multiple employers** – If you have more than one employer, you may claim exemption from withholding with each employer as long as your total expected income will not cause you to incur a New York income tax liability for the year 2024 and you had no liability for 2023.

**Revocation by employee** – You must revoke this exemption certificate (1) within 10 days from the day you expect to incur a New York income tax liability for the year 2024, (2) on or before December 1, 2024, if you expect to incur a tax liability for 2025, or (3) when you no longer qualify for exemption under the SCRA.

If you are required to revoke this certificate, if you no longer meet the age requirements for claiming exemption, or if you want income tax withheld from your pay (because, for example, you expect your income to exceed \$3,100), you **must** file Form IT-2104, *Employee's Withholding Allowance Certificate*, with your employer. Follow the instructions on Form IT-2104 to determine the correct number of allowances to claim for withholding tax purposes.

**Filing status** – Mark an **X** in one box on Form IT-2104-E that shows your present filing status for federal purposes.

## Employer

Keep this certificate with your records. If an employee who claims exemption from withholding on Form IT-2104-E usually earns more than \$200 per week, you **must** send a copy of that employee's Form IT-2104-E to: **NYS Tax Department, Income Tax Audit Administrator, Withholding Certificate Coordinator, W A Harriman Campus, Albany NY 12227-0865**. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*. If the employee is also a new hire or rehire, see **Note**.

The Tax Department will not accept this form if it is incomplete. We will review these certificates and notify you of any adjustments that must be made.

Due dates for sending certificates received from employees who claim exemption and earn more than \$200 per week are:

Quarter	Due date	Quarter	Due date
January – March	April 30	July – September	October 31
April – June	July 31	October – December	January 31

**Revocation by employer** – You must revoke this exemption within 10 days if, on any day during the calendar year, the date of birth stated on the certificate filed by the employee indicates the employee no longer meets the age requirements for exemption. The revocation must be in the form of a written notice to the employee.

**New hires and rehires** – Mark an **X** in the box if you are submitting a copy of this form to comply with New York State's New Hire Reporting Program. A newly hired or rehired employee means an employee previously not employed by you, or previously employed by you but separated from such employment for 60 or more consecutive days. Enter the first day any services are performed for which the employee will be paid wages, commissions, tips and any other type of compensation. For services based solely on commissions, this is the first day an employee working for commissions is eligible to earn commissions. Also, mark an **X** in the *Yes* or *No* box indicating if dependent health insurance benefits are available to this employee. If *Yes*, enter the date the employee qualifies for coverage. Mail the completed form, within 20 days of hiring, to:

**NYS TAX DEPARTMENT  
NEW HIRE NOTIFICATION  
PO BOX 15119  
ALBANY NY 12212-5119**

To report newly hired or rehired employees online go to <https://www.nynewhire.com>.

**Note:** If the newly hired or rehired employee has also claimed exemption from withholding but usually earns more than \$200 per week, mail Form IT-2104-E to the Tax Department at the New Hire Notification address above.

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## Privacy notification

See our website or Publication 54, *Privacy Notification*.

## Need help?

- Information and forms are available on the Tax Department's website (at [www.tax.ny.gov](http://www.tax.ny.gov)).
- For help completing this form, **employees** may call 518-457-5181, and **employers** may call 518-485-6654.

# NC-4 Employee's Withholding Allowance Certificate

**PURPOSE** - Complete **Form NC-4** so that your employer can withhold the correct amount of State income tax from your pay. **If you do not submit Form NC-4 to your employer, your employer must withhold as if your filing status is "Single" with no withholding allowances.**

**FORM NC-4EZ** - You may use Form NC-4EZ if you plan to claim either the N.C. Standard Deduction or the N.C. Child Deduction Amount (but no other N.C. deductions), and you do not plan to claim any N.C. tax credits.

**FORM NC-4 NRA** - If you are a nonresident alien, you must use Form NC-4 NRA. In general, a nonresident alien is an alien (not a U.S. citizen) who has not passed the green card test or the substantial presence test. (See *Publication 519, U.S. Tax Guide for Aliens, for more information on the green card test and the substantial presence test.*)

**FORM NC-4 BASIC INSTRUCTIONS** - Complete the **NC-4 Allowance Worksheet**. The worksheet will help you determine your withholding allowances based on federal and State adjustments to gross income including the N.C. Child Deduction Amount, N.C. itemized deductions, and N.C. tax credits. However, you may claim fewer allowances than you are entitled to if you wish to increase the tax withheld during the tax year. If your withholding allowances decrease, you must file a new NC-4 with your employer within 10 days after the change occurs. **Exception:** When an individual ceases to be "Head of Household" after maintaining the household for the major portion of the year, a new NC-4 is not required until the next year.

**TWO OR MORE JOBS** - If you have more than one job, determine the total number of allowances you are entitled to claim on all jobs using one Form NC-4 Allowance Worksheet. Your withholding will usually be most accurate when all allowances are claimed on the NC-4 filed for the higher paying job and zero allowances are claimed for the other. You should also refer to the "Multiple Jobs Table" to determine the additional amount to be withheld on Line 2 of Form NC-4 (See page 4).

**NONWAGE INCOME** - If you have a large amount of nonwage income, such as interest or dividends, you should consider making estimated income

tax payments using Form NC-40 to avoid interest on the underpayment of estimated income tax. Form NC-40 is available on the Department's website at [www.ncdor.gov](http://www.ncdor.gov).

**HEAD OF HOUSEHOLD** - Generally, you may claim "Head of Household" filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals.

**SURVIVING SPOUSE** - Generally, you may claim "Surviving Spouse" filing status only if your spouse died in either of the two preceding tax years and you meet the following requirements:

1. Your home is maintained as the main household of a child or stepchild whom you can claim as a dependent; and
2. You were entitled to file a joint return with your spouse in the year of your spouse's death.

**MARRIED TAXPAYERS** - For married taxpayers, both spouses must agree as to whether they will complete the NC-4 Allowance Worksheet based on the filing status, "Married Filing Jointly" or "Married Filing Separately."

- Married taxpayers who complete the worksheet based on the filing status, "Married Filing Jointly" should consider the sum of both spouses' income, federal and State adjustments to income, and State tax credits to determine the number of allowances.
- Married taxpayers who complete the worksheet based on the filing status, "Married Filing Separately" should consider only his or her portion of income, federal and State adjustments to income, and State tax credits to determine the number of allowances.

**All NC-4 forms are subject to review by the North Carolina Department of Revenue. Your employer may be required to send this form to the North Carolina Department of Revenue.**

**CAUTION:** If you furnish an employer with an Employee's Withholding Allowance Certificate that contains information which has no reasonable basis and results in a lesser amount of tax being withheld than would have been withheld had you furnished reasonable information, you are subject to a penalty of 50% of the amount not properly withheld.

Cut here and give this certificate to your employer. Keep the top portion for your records.

# NC-4 Employee's Withholding Allowance Certificate

**1. Total number of allowances you are claiming**

(Enter zero (0), or the number of allowances from Page 2, Line 17 of the NC-4 Allowance Worksheet)

**2. Additional amount, if any, withheld from each pay period (Enter whole dollars)**

\_\_\_\_\_ .00

Social Security Number _____		<b>Filing Status</b> <input type="radio"/> Single or Married Filing Separately <input type="radio"/> Head of Household <input type="radio"/> Married Filing Jointly or Surviving Spouse		
First Name (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS) _____	M.I. _____	Last Name _____		
Address _____		County (Enter full letters) _____		
City _____	State _____	Zip Code (5 Digit) _____	Country (If not U.S.) _____	

Employee's Signature \_\_\_\_\_

Date \_\_\_\_\_

I certify, under penalties provided by law, that I am entitled to the number of withholding allowances claimed on Line 1 above.



Answer **all** of the following questions **for your filing status**.

**Single -**

- |  |                           |                          |
|--|---------------------------|--------------------------|
| 1. Will your N.C. itemized deductions from Page 3, Schedule 1 exceed \$15,249?   | Yes <input type="radio"/> | No <input type="radio"/> |
| 2. Will your N.C. Child Deduction Amount from Page 3, Schedule 2 exceed \$2,499? | Yes <input type="radio"/> | No <input type="radio"/> |
| 3. Will you have federal adjustments or State deductions from income?            | Yes <input type="radio"/> | No <input type="radio"/> |
| 4. Will you be able to claim any N.C. tax credits or tax credit carryovers?      | Yes <input type="radio"/> | No <input type="radio"/> |

If you answered "No" to all of the above, **STOP HERE** and enter **ZERO (0)** as total allowances on Form NC-4, Line 1. If you answered "Yes" to any of the above, you may choose to go to Page 2, Part II to determine if you qualify for additional allowances. Otherwise, enter **ZERO (0)** on Form NC-4, Line 1.

**Married Filing Jointly -**

- |   |                           |                          |
|---|---------------------------|--------------------------|
| 1. Will your N.C. itemized deductions from Page 3, Schedule 1 exceed \$27,999?  | Yes <input type="radio"/> | No <input type="radio"/> |
| 2. Will your N.C. Child Deduction Amount from Page 3, Schedule 2 exceed \$2,499?  | Yes <input type="radio"/> | No <input type="radio"/> |
| 3. Will you have federal adjustments or State deductions from income?   | Yes <input type="radio"/> | No <input type="radio"/> |
| 4. Will you be able to claim any N.C. tax credits or tax credit carryovers?   | Yes <input type="radio"/> | No <input type="radio"/> |
| 5. Will your spouse receive combined wages and taxable retirement benefits of less than \$10,250 or only retirement benefit not subject to N.C. income tax? | Yes <input type="radio"/> | No <input type="radio"/> |

If you answered "No" to all of the above, **STOP HERE** and enter **ZERO (0)** as total allowances on Form NC-4, Line 1. If you answered "Yes" to any of the above, you may choose to go to Page 2, Part II to determine if you qualify for additional allowances. Otherwise, enter **ZERO (0)** on Form NC-4, Line 1.

**Married Filing Separately -**

- |   |                           |                          |
|---|---------------------------|--------------------------|
| 1. Will your portion of N.C. itemized deductions from Page 3, Schedule 1 exceed \$15,249? | Yes <input type="radio"/> | No <input type="radio"/> |
| 2. Will your N.C. Child Deduction Amount from Page 3, Schedule 2 exceed \$2,499?          | Yes <input type="radio"/> | No <input type="radio"/> |
| 3. Will you have federal adjustments or State deductions from income?                     | Yes <input type="radio"/> | No <input type="radio"/> |
| 4. Will you be able to claim any N.C. tax credits or tax credit carryovers?               | Yes <input type="radio"/> | No <input type="radio"/> |

If you answered "No" to all of the above, **STOP HERE** and enter **ZERO (0)** as total allowances on Form NC-4, Line 1. If you answered "Yes" to any of the above, you may choose to go to Page 2, Part II to determine if you qualify for additional allowances. Otherwise, enter **ZERO (0)** on Form NC-4, Line 1.

**Head of Household -**

- |  |                           |                          |
|--|---------------------------|--------------------------|
| 1. Will your N.C. itemized deductions from Page 3, Schedule 1 exceed \$21,624?   | Yes <input type="radio"/> | No <input type="radio"/> |
| 2. Will your N.C. Child Deduction Amount from Page 3, Schedule 2 exceed \$2,499? | Yes <input type="radio"/> | No <input type="radio"/> |
| 3. Will you have federal adjustments or State deductions from income?            | Yes <input type="radio"/> | No <input type="radio"/> |
| 4. Will you be able to claim any N.C. tax credits or tax credit carryovers?      | Yes <input type="radio"/> | No <input type="radio"/> |

If you answered "No" to all of the above, **STOP HERE** and enter **ZERO (0)** as total allowances on Form NC-4, Line 1. If you answered "Yes" to any of the above, you may choose to go to Page 2, Part II to determine if you qualify for additional allowances. Otherwise, enter **ZERO (0)** on Form NC-4, Line 1.

# NC-4 Allowance Worksheet

## Surviving Spouse -

- |  |                           |                          |
|--|---------------------------|--------------------------|
| 1. Will your N.C. itemized deductions from Page 3, Schedule 1 exceed \$27,999?   | Yes <input type="radio"/> | No <input type="radio"/> |
| 2. Will your N.C. Child Deduction Amount from Page 3, Schedule 2 exceed \$2,499? | Yes <input type="radio"/> | No <input type="radio"/> |
| 3. Will you have federal adjustments or State deductions from income?            | Yes <input type="radio"/> | No <input type="radio"/> |
| 4. Will you be able to claim any N.C. tax credits or tax credit carryovers?      | Yes <input type="radio"/> | No <input type="radio"/> |

If you answered "No" to all of the above, **STOP HERE** and enter **FIVE (5)** as total allowances on Form NC-4, Line 1.  
 If you answered "Yes" to any of the above, you may choose to go to Part II to determine if you qualify for additional allowances. Otherwise, enter **FIVE (5)** on Form NC-4, Line 1.

## NC-4 Part II

- |   |     |           |
|---|-----|-----------|
| 1. Enter your total estimated N.C. itemized deductions from Page 3, Schedule 1 .....  | 1.  | \$ _____. |
| 2. Enter the applicable N.C. standard deduction based on your filing status.<br>{ \$12,750 if Single<br>\$25,500 if Married Filing Jointly or Surviving Spouse<br>\$19,125 if Head of Household<br>\$13,750 if Married Filing Separately  | 2.  | \$ _____. |
| 3. Subtract Line 2 from Line 1. If Line 1 is less than Line 2, enter ZERO (0) .....   | 3.  | \$ _____. |
| 4. Enter an estimate of your total N.C. Child Deduction Amount from Page 3, Schedule 2 .....  | 4.  | \$ _____. |
| 5. Enter an estimate of your total federal adjustments to income and State deductions from federal adjusted gross income.....   | 5.  | \$ _____. |
| 6. Add Lines 3, 4, and 5.....   | 6.  | \$ _____. |
| 7. Enter an estimate of your nonwage income (such as dividends or interest).....  | 7.  | \$ _____. |
| 8. Enter an estimate of your State additions to federal adjusted gross income.....  | 8.  | \$ _____. |
| 9. Add Lines 7 and 8.....   | 9.  | \$ _____. |
| 10. Subtract Line 9 from Line 6 ( <i>Do not enter less than zero</i> ).....   | 10. | \$ _____. |
| 11. Divide the amount on Line 10 by \$2,500. Round down to whole number .....   | 11. | _____.    |
| Ex. \$3,900 ÷ \$2,500 = 1.56 rounds down to 1   |     |           |
| 12. Enter the amount of your estimated N.C. tax credits.....  | 12. | \$ _____. |
| 13. Divide the amount on Line 12 by \$122. Round down to whole number .....   | 13. | _____.    |
| Ex. \$200 ÷ \$122 = 1.64 rounds down to 1   |     |           |
| 14. If filing as Single, Head of Household, or Married Filing Separately, enter zero (0) on this line.<br>If filing as Surviving Spouse, enter 5.<br>If filing as Married Filing Jointly, enter the appropriate number from either (a), (b), (c), (d), (e), or (f) below.             |     |           |
| (a) Your spouse expects to have combined wages and taxable retirement benefits of less than or equal to \$250 for N.C. purposes, enter 5. (Taxable retirement benefits do not include: <i>Bailey</i> , <i>Certain Military Retirement</i> , Social Security, and Railroad retirement) |     |           |
| (b) Your spouse expects to have combined wages and taxable retirement benefits of more than \$250 but less than or equal to \$2,750, enter 4.   |     |           |
| (c) Your spouse expects to have combined wages and taxable retirement benefits of more than \$2,750 but less than or equal to \$5,250, enter 3.   |     |           |
| (d) Your spouse expects to have combined wages and taxable retirement benefits of more than \$5,250 but less than or equal to \$7,750, enter 2.   |     |           |
| (e) Your spouse expects to have combined wages and taxable retirement benefits of more than \$7,750 but less than or equal to \$10,250, enter 1.  |     |           |
| (f) Your spouse expects to have combined wages and taxable retirement benefits of more than \$10,250, enter 0.....  |     |           |
| 14.   | 14. | _____.    |
| 15. Add Lines 11, 13, and 14, and enter the total here.....   | 15. | _____.    |
| 16. If you completed this worksheet on the basis of Married Filing Jointly, the total number of allowances determined on Line 15 may be split between you and your spouse, however, you choose. Enter the number of allowances from Line 15 that your spouse plans to claim.....      | 16. | _____.    |
| 17. Subtract Line 16 from Line 15 and enter the total number of allowances here and on Line 1 of your <b>Form NC-4, Employee's Withholding Allowance Certificate</b> .....  | 17. | _____.    |

# NC-4 Allowance Worksheet Schedules

**Important:** If you cannot reasonably estimate the amount to enter in the schedules below, you should enter ZERO (0) on Line 1, NC-4.

## Schedule 1

### Estimated N.C. Itemized Deductions

Qualifying mortgage interest	\$ _____	
Real estate property taxes	\$ _____	
Total qualifying mortgage interest and real estate property taxes*		\$ _____
Charitable Contributions (Same as allowed for federal purposes)		\$ _____
Medical and Dental Expenses (Same as allowed for federal purposes)		\$ _____
Repayment of Claim of Right Income		\$ _____
Total estimated N.C. itemized deductions. Enter on Page 2, Part II, Line 1		\$ _____

\*The sum of your qualifying mortgage interest and real estate property taxes may not exceed \$20,000. For married taxpayers, the \$20,000 limitation applies to the combined total of qualifying mortgage interest and real estate property taxes claimed by both spouses, rather than to each spouse separately.

## Schedule 2

### Estimated N.C. Child Deduction Amount

A taxpayer who is allowed a federal child tax credit under section 24 of the Internal Revenue Code is allowed a deduction for each qualifying child unless adjusted gross income exceeds the threshold amount shown below.

The N.C. Child Deduction Amount can be claimed only for a child who is under 17 years of age on the last day of the year.

Filing Status	Adjusted Gross Income	No. of Children	Deduction Amount per Qualifying Child	Estimated Deduction
Single	Up to \$ 20,000	_____	\$ 3,000	_____
	Over \$ 20,000 Up to \$ 30,000	_____	\$ 2,500	_____
	Over \$ 30,000 Up to \$ 40,000	_____	\$ 2,000	_____
	Over \$ 40,000 Up to \$ 50,000	_____	\$ 1,500	_____
	Over \$ 50,000 Up to \$ 60,000	_____	\$ 1,000	_____
	Over \$ 60,000 Up to \$ 70,000	_____	\$ 500	_____
	Over \$ 70,000	_____	\$ -	_____
MFJ or SS	Up to \$ 40,000	_____	\$ 3,000	_____
	Over \$ 40,000 Up to \$ 60,000	_____	\$ 2,500	_____
	Over \$ 60,000 Up to \$ 80,000	_____	\$ 2,000	_____
	Over \$ 80,000 Up to \$ 100,000	_____	\$ 1,500	_____
	Over \$ 100,000 Up to \$ 120,000	_____	\$ 1,000	_____
	Over \$ 120,000 Up to \$ 140,000	_____	\$ 500	_____
	Over \$ 140,000	_____	\$ -	_____
HOH	Up to \$ 30,000	_____	\$ 3,000	_____
	Over \$ 30,000 Up to \$ 45,000	_____	\$ 2,500	_____
	Over \$ 45,000 Up to \$ 60,000	_____	\$ 2,000	_____
	Over \$ 60,000 Up to \$ 75,000	_____	\$ 1,500	_____
	Over \$ 75,000 Up to \$ 90,000	_____	\$ 1,000	_____
	Over \$ 90,000 Up to \$ 105,000	_____	\$ 500	_____
	Over \$ 105,000	_____	\$ -	_____
MFS	Up to \$ 20,000	_____	\$ 3,000	_____
	Over \$ 20,000 Up to \$ 30,000	_____	\$ 2,500	_____
	Over \$ 30,000 Up to \$ 40,000	_____	\$ 2,000	_____
	Over \$ 40,000 Up to \$ 50,000	_____	\$ 1,500	_____
	Over \$ 50,000 Up to \$ 60,000	_____	\$ 1,000	_____
	Over \$ 60,000 Up to \$ 70,000	_____	\$ 500	_____
	Over \$ 70,000	_____	\$ -	_____

## Multiple Jobs Table

Find the amount of your estimated annual wages from your lowest paying job(s) in the left hand column. Follow across to find the amount of additional tax to be withheld for each pay period. Enter the additional amount to be withheld on Line 2 of your **Form NC-4**.

### Additional Withholding for Single, Married, or Surviving Spouse with Jobs

Estimated Annual Wages		Payroll Period			
At Least	But Less Than	Monthly	Semimonthly	Biweekly	Weekly
0	1000	2	1	1	0
1000	2000	6	3	3	1
2000	3000	10	5	5	2
3000	4000	14	7	7	3
4000	5000	18	9	8	4
5000	6000	22	11	10	5
6000	7000	26	13	12	6
7000	8000	30	15	14	7
8000	9000	34	17	16	8
9000	10000	38	19	18	9
10000	11000	42	21	20	10
11000	12000	46	23	21	11
12000	12750	50	25	23	12
12750	Unlimited	52	26	24	12

### Additional Withholding for Head of Household Filers with Jobs

Estimated Annual Wages		Payroll Period			
At Least	But Less Than	Monthly	Semimonthly	Biweekly	Weekly
0	1000	2	1	1	0
1000	2000	6	3	3	1
2000	3000	10	5	5	2
3000	4000	14	7	7	3
4000	5000	18	9	8	4
5000	6000	22	11	10	5
6000	7000	26	13	12	6
7000	8000	30	15	14	7
8000	9000	34	17	16	8
9000	10000	38	19	18	9
10000	11000	42	21	20	10
11000	12000	46	23	21	11
12000	13000	51	25	23	12
13000	14000	55	27	25	13
14000	15000	59	29	27	14
15000	16000	63	31	29	14
16000	17000	67	33	31	15
17000	18000	71	35	33	16
18000	19000	75	37	35	17
19000	Unlimited	77	38	35	18





**FORM NDW-M - EXEMPTION FROM WITHHOLDING  
FOR A QUALIFYING SPOUSE OF A U.S. ARMED  
FORCES SERVICEMEMBER**  
OFFICE OF STATE TAX COMMISSIONER  
SFN 28720 (12-2023)



For Calendar Year  
**20**\_\_\_\_\_

- ▶ **Employee** - See "Instructions for employee" for eligibility requirements and other information.
- ▶ **Employer** - See "Instructions for employer" for the purpose and proper handling of this form.

**Part 1 - To be completed by the employee**

Indicate YES or NO to the following statements by filling in the appropriate circle. If you answer NO to any of the statements, you <b>are not</b> eligible for the withholding exemption.			
Are you a civilian married to an active duty member of the U.S. armed forces? . . . . .	YES <input type="radio"/>	NO <input type="radio"/>	
Are you and your military spouse domiciled in a state other than North Dakota? . . . . .	YES <input type="radio"/>	NO <input type="radio"/>	
Is your military spouse's permanent duty station in North Dakota? . . . . .	YES <input type="radio"/>	NO <input type="radio"/>	
Are you residing and working in North Dakota in order to be with your military spouse while they are stationed in North Dakota? . . . . .	YES <input type="radio"/>	NO <input type="radio"/>	

If **all** of the statements above are answered YES, provide the following for you (the employee) and your military spouse. All boxes must be filled in to be valid.

Employee Name (First, MI, Last)	Social security number	State of domicile (legal residence)	
Street address where currently residing	City	State	ZIP code
Military Spouse Name (First, MI, Last)		Social security number	
Military spouse's permanent duty station	Military spouse's state of domicile (legal residence)		

I declare, under penalty of perjury, that the wages I earn for my services performed in North Dakota are exempt from North Dakota income tax because I meet the conditions for exemption under the Servicemembers Civil Relief Act (50 U.S.C. 4001), and the information I provided on this form is accurate to the best of my knowledge and belief.

Employee's signature	Date signed	Telephone number
----------------------	-------------	------------------

- ▶ **ATTACH A COPY OF YOUR DEPENDENT MILITARY ID CARD ISSUED BY THE U.S. DEPT. OF DEFENSE**
- ▶ **Give the completed Form NDW-M with attached copy of military ID card to your employer.**
- ▶ **Notify your employer if you become ineligible for this exemption - see instructions.**
- ▶ **You must complete a new Form NDW-M each year to maintain the exemption - see instructions.**

**Part 2 - To be completed by the employer**

**Note:** An employer shall be held harmless from liability for withholding based on the employee's representations on this form.

Employer name	Employer identification number (EIN)		
Address	City	State	ZIP code

- ▶ **See "Instructions for employer" for the proper handling of this form.**

**PRIVACY ACT NOTIFICATION**

In compliance with the Privacy Act of 1974, disclosure of a social security number or Federal Employer Identification Number (FEIN) on this form is required under N.D.C.C. §§ 57-01-15 and 57-38-56, and will be used for tax reporting, identification, and administration of North Dakota tax laws. Disclosure is mandatory. Failure to provide the social security number or FEIN may delay or prevent the processing of this form.

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## Instructions to Form NDW-M

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### Purpose of form

The Servicemembers Civil Relief Act (50 U.S.C. 4001) provides that, if certain conditions are met, wages that a civilian spouse of an active duty U.S. armed forces servicemember receives for working in the state where the servicemember is stationed are exempt from that state's income tax. A qualifying civilian spouse must use Form NDW-M to exempt the wages from North Dakota income tax withholding.

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## Instructions for employee

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### Eligibility

You are eligible for the exemption from North Dakota income tax withholding on wages earned in North Dakota if you meet all of the following conditions:

- You are a civilian who is married to an active duty U.S. armed forces servicemember.
- You and your servicemember spouse maintain a domicile (that is, legal residence) in a state other than North Dakota. You do not have to have the same state of domicile. See "Domicile outside North Dakota" below.
- Your servicemember spouse's permanent duty station is in North Dakota.
- The sole purpose for your presence in North Dakota is to be with your servicemember spouse.

---

### Domicile outside North Dakota

"Domicile" refers to your residence by law, and is also referred to as your legal residence. It is the place that is your permanent home, and is the place to which you always intend to return whenever you are absent from it. Domicile is based on your intent and actions, which must be consistent. If you are a civilian spouse of an active duty U.S. armed forces servicemember, the Servicemembers Civil Relief Act provides the following exceptions to these domicile (or legal residence) rules:

- Your domicile does not change if the sole purpose of your movement from one state to another is to reside wherever your servicemember spouse is permanently stationed.
- You may elect to use the same state of domicile as your servicemember spouse for state tax purposes for any tax year in which you are married for any part of the year. This means that, regardless of where you are domiciled under the normal rules (including North Dakota), you will be treated as being domiciled in the state where your servicemember spouse is domiciled for state tax purposes.

---

### Completing Form NDW-M

If you meet all of the eligibility requirements for the exemption from withholding, fill in the last two digits of the calendar year in the upper right-hand corner, then fill out Items 1 through 3 of Part 1. Attach a copy of your dependent military ID card to Form NDW-M, and give them to your employer.

---

### When the withholding exemption takes effect

Form NDW-M takes effect on the later of (1) the date you give it to your employer or (2) the first payroll period your employer is able to put the exemption into effect. The exemption does not apply to wages paid prior to the date Form NDW-M takes effect.

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### Annual renewal

Form NDW-M is valid only for the calendar year for which it is completed. Provided you are still eligible, you must file a new Form NDW-M for each subsequent year you want to continue the exemption from North Dakota withholding.

---

### Notification of ineligibility

You must notify your employer to begin the withholding of North Dakota income tax from your wages if you become ineligible for the exemption. This would occur in any of the following cases:

- Divorce from the servicemember.
- Death of the servicemember.
- Change in domicile to North Dakota by either spouse.
- Change in the servicemember's permanent duty station to a location outside North Dakota.

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## Instructions for employer

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### Requirement to withhold

North Dakota income tax law requires you to withhold North Dakota income tax from wages paid to an employee if the employee performs services within North Dakota and the wages are subject to federal income tax withholding.

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### Form NDW-M exemption

An exception to the requirement to withhold North Dakota income tax applies if an employee completes and gives to you a Form NDW-M. This exception applies only if you have a Form NDW-M on file for the employee; it is not enough that the employee is eligible for the exemption under the Act.

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### What you must do

If an employee gives you a completed Form NDW-M, do the following:

1. Check to see that all items in Part 1 are filled in and a copy of the employee's dependent military ID card is attached. If not, return the form to the employee.
2. Fill in Part 2.
3. Keep the original signed Form NDW-M and copy of the military ID card for your records; it relieves you of your obligation to withhold North Dakota income tax, and holds you harmless from liability for the employee's representations on the form.
4. Mail a copy of the completed Form NDW-M and military ID card to:  
Withholding Tax Section  
Office of State Tax Commissioner  
600 E. Blvd. Ave., Dept. 127  
Bismarck, ND 58505-0599  
Alternatively, fax it to the Withholding Tax Section at 701-328-0146, or email scanned copies to [withhold@nd.gov](mailto:withhold@nd.gov).

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## For Assistance

If you have questions about this form, call the Withholding Tax Section at 701-328-1248, or send an email to [withhold@nd.gov](mailto:withhold@nd.gov).



**Employee's Withholding Exemption Certificate**

Submit form IT 4 to your employer on or before the start date of employment so your employer will withhold and remit Ohio income tax from your compensation. If applicable, your employer will also withhold school district income tax. You must file an updated IT 4 when any of the information listed below changes (including your marital status or number of dependents). You should contact your employer for instructions on how to complete an updated IT 4. **Your employer may require you to complete this form electronically.**

**Section I: Personal Information**

Employee Name:	Employee SSN:
Address, city, state, ZIP code:	
School district of residence (See <i>The Finder</i> at tax.ohio.gov):	School district number (####):

**Section II: Claiming Withholding Exemptions**

1. Enter "0" if you are a dependent on another individual's Ohio return; otherwise enter "1" .....
2. Enter "0" if single or if your spouse files a separate Ohio return; otherwise enter "1" .....
3. Number of dependents .....
4. Total withholding exemptions (sum of line 1, 2, and 3) .....
5. Additional Ohio income tax withholding per pay period (optional) .....\$

**Section III: Withholding Waiver**

I am **not** subject to Ohio or school district income tax withholding because (check all that apply):

- I am a full-year resident of Indiana, Kentucky, Michigan, Pennsylvania, or West Virginia.
- I am a resident military servicemember who is stationed outside Ohio on active duty military orders.
- I am a nonresident military servicemember who is stationed in Ohio due to military orders.
- I am a nonresident civilian spouse of a military servicemember and I am present in Ohio solely due to my spouse's military orders.
- I am exempt from Ohio withholding under R.C. 5747.06(A)(1) through (6).

**Section IV: Signature** (required)

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information is true, correct and complete.

Signature \_\_\_\_\_

Date \_\_\_\_\_



## IT 4 Instructions

Most individuals are subject to Ohio income tax on their wages, salaries, or other compensation. To ensure this tax is paid, employers maintaining an office or transacting business in Ohio must withhold Ohio income tax, and school district income tax if applicable, from each individual who is an employee.

Such employees who are subject to Ohio income tax (and school district income tax, if applicable) should complete sections I, II, and IV of the IT 4 to have their employer withhold the appropriate Ohio taxes from their compensation. If the employee does not complete the IT 4 and return it to his/her employer, the employer:

- Will withhold Ohio tax based on the employee claiming **zero exemptions**, and
- **Will not** withhold school district income tax, even if the employee lives in a taxing school district.

An individual may be subject to an interest penalty for underpayment of estimated taxes (on form IT/SD 2210) based on under-withholding.

Certain employees may be **exempt** from Ohio withholding because their income is not subject to Ohio tax. Such employees should complete sections I, III, and IV of the IT 4 **only**.

**The IT 4 does not need to be filed with the Department of Taxation.** Your employer must maintain a copy as part of its records.

R.C. 5747.06(A) and Ohio Adm.Code 5703-7-10.

### Section I

Enter the four-digit school district number of your primary address. If you do not know your school district of residence or its school district number, use *The Finder* at [tax.ohio.gov](http://tax.ohio.gov). You can also verify your school district by contacting your county auditor or county board of elections.

If you move during the tax year, complete an updated IT 4 immediately reflecting your new address and/ or school district of residence.

### Section II

Line 1: If you can be claimed on someone else's Ohio income tax return as a dependent, then you are to enter "0" on this line. Everyone else may enter "1".

Line 2: If you are single, enter "0" on this line. If you are married and you and your spouse file separate Ohio Income tax returns as "Married filing Separately" then enter "0" on this line.

Line 3: You are allowed one exemption for each dependent. Your dependents for Ohio income tax purposes are the same as your dependents for federal income tax purposes. See R.C. 5747.01(O).

Line 5: If you expect to owe more Ohio income tax than the amount withheld from your compensation, you can request that your employer withhold an additional amount of Ohio income tax. This amount should be reported in whole dollars.

**Note:** If you do not request additional withholding from your compensation, you may need to make estimated income tax payments using form IT 1040ES or estimated school district income tax payments using the SD 100ES. Individuals who commonly owe more in Ohio income taxes than what is withheld from their compensation include:

- Spouses who file a joint Ohio income tax return and both report income, and
- Individuals who have multiple jobs, all of which are subject to Ohio withholding.

### Section III

This section is for individuals whose income is deductible or excludable from Ohio income tax, and thus employer withholding is not required. Such employee should check the appropriate box to indicate which exemption applies to him/her. Checking the box will cause your employer to not withhold Ohio income tax and/or school district income tax. The exemptions include:

- Reciprocity Exemption: If you are a resident of Indiana, Kentucky, Pennsylvania, Michigan or West Virginia and you work in Ohio, you do not owe Ohio income tax on your compensation. Instead, you should have your employer withhold income tax for your resident state. R.C. 5747.05(A)(2).
- Resident Military Servicemember Exemption: If you are an Ohio resident and a member of the United States Army, Air Force, Navy, Marine Corps, or Coast Guard (or the reserve components of these branches of the military) or a member of the National Guard, you do not owe Ohio income tax or school district income tax on your active duty military pay and allowances received while stationed outside of Ohio.

This exemption does not apply to compensation for nonactive duty status or received while you are stationed in Ohio.

R.C. 5747.01(A)(21).

- Nonresident Military Servicemember Exemption: If you are a nonresident of Ohio and a member of the uniformed services (as defined in 10 U.S.C. §101), you do not owe Ohio income tax or school district income tax on your military pay and allowances.
- Nonresident Civilian Spouse of a Military Servicemember Exemption: If you are the civilian spouse of a military servicemember, your pay may be exempt from Ohio income tax and school district income tax if all of the following are true:
  - Your spouse is stationed in Ohio on military orders; and
  - You are present in Ohio solely to be with your spouse.

You **must** provide a copy of the employee's spousal military identification card issued to the employee by the Department of Defense when completing the IT 4.

Note: For more information on taxation of military servicemembers and their civilian spouses, see 50 U.S.C.A. 4001 and [tax.ohio.gov/military](http://tax.ohio.gov/military).

- Statutory Withholding Exemptions: Compensation earned in any of the following circumstances is not subject to Ohio income tax or school district income tax withholding:
  - Agricultural labor (as defined in 26 U.S.C. §3121(g));
  - Domestic service in a private home, local college club, or local chapter of a college fraternity or sorority;
  - Services performed by an employee who is regularly employed by an employer to perform such service if she or he earns less than \$300 during a calendar quarter;

- Newspaper or shopping news delivery or distribution directly to a consumer, performed by an individual under the age of 18;
- Services performed for a foreign government or an international organization; and
- Services performed outside the employer's trade or business if paid in any medium other than cash.

\*These exemptions are not common.

Note: While the employer is not required to withhold on these amounts, the income is still subject to Ohio income tax and school district income tax (if applicable). As such, you may need to make estimated income tax payments using form IT 1040ES and/or estimated school district income tax payments using form SD 100ES.

See R.C. 5747.06(A)(1) through (6).

## Oklahoma Tax Commission Employee's State Withholding Allowance Certificate

This certificate is for income tax withholding purposes only. Type or print.

**NOTE: Do NOT mail to the Oklahoma Tax Commission.**

Your First Name and Middle Initial	Last Name	Your Social Security Number
Home Address (Number and Street or Rural Route)	Filing Status <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate	
City or Town	State	ZIP Code

1. Allowance For Yourself: Enter 1 for yourself .....	1	
2. Allowance For Your Spouse: Does your spouse work? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, enter 0. If no, enter 1 for your spouse...	2	
3. Allowance For Dependents: Enter the number of dependents you will claim on your tax return. Do not claim yourself or your spouse or dependents that your spouse has already claimed on his or her Form OK-W-4 .....	3	
4. Additional Allowances: You may claim additional allowances if you itemize your deductions or have other state tax deductions or credits that lower your tax. Enter the number of additional allowances you would like to claim .....	4	
5. Total Number of Allowances You Are Claiming: Add Lines 1 through 4 and enter total here .....	5	
6. Additional Withholding: If you expect to have a balance due (as a result of interest income, dividends, income from a part-time job, etc.) on your tax return, you may request your employer to withhold an additional amount of tax from each pay period. To calculate the amount needed, divide the amount of the expected balance due by the number of pay periods in a year. Enter the additional amount to be withheld each pay period here .....	6	\$
7. Exempt Status: If you had a right to a refund of all of your Oklahoma income tax withheld last year because you had no tax liability and this year you expect a refund of all Oklahoma income tax withheld because you expect to have no tax liability, write "Exempt" on Line 7. See information below .....	7	
8. If you meet the conditions set forth under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act and have no Oklahoma tax liability, write "Exempt" on line 8 and complete Form OW-9-MSE. See information below .....	8	
9. If income earned as a member of any active duty component of the Armed Forces of the United State is eligible for the military income deduction write "exempt" on Line 9 .....	9	

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or I am entitled to claim exempt status.

Employee's Signature (Form is not valid unless you sign it)	Date (MM/DD/YYYY)
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Form OK-W-4 is completed so you can have as much "take-home pay" as possible without an income tax liability due to the state of Oklahoma when you file your return. Deductions and exemptions reduce the amount of your taxable income. If your income is less than the total of your personal exemption plus your standard deduction, you should mark "Exempt" on Line 7 above. The following amounts of your annual Oklahoma adjusted gross income will not be taxed by the state of Oklahoma when you file your individual income tax return.

<b>Single</b>	<b>Married Filing Joint</b>
\$1,000 - personal exemption	\$ 2,000 - personal exemption
<u>\$6,350</u> - standard deduction	<u>\$12,700</u> - standard deduction
\$7,350 - Total	\$14,700 - Total
+\$1,000 for each dependent	+\$1,000 for each dependent

### Items to Remember:

- If your filing status is married filing joint and your spouse works, do not claim an exemption on Form OK-W-4 for your spouse.
- If you itemize your deductions, instead of using the standard deduction, the amount not taxed by Oklahoma may be a greater or lesser amount.
- If you and your spouse have dependents, please be sure only one of you claim the dependents on your Form OK-W-4. If both spouses claim the dependents as an allowance on Form OK-W-4, it may cause you to owe additional Oklahoma income tax when you file your return.
- If you are claiming an "Exempt" status due to the Military Spouses Residency Relief Act you must provide Form OW-9-MSE "Annual Withholding Tax Exemption Certification for Military Spouses".
- If you have more than one employer, you should claim a smaller number or no allowances on each Form OK-W-4 filed with employers other than your principal employer so the amount withheld will be closer to your amount of total tax.

## Oklahoma Tax Commission Annual Withholding Tax Exemption Certification for Military Spouse

<b>Calendar Year:</b>
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**Read the instructions before completing this form. Except for signature you must print.**

Employee Name	Employee Social Security Number
Military Servicemember's Name	Military Servicemember's Social Security Number
Street Address Where You Both Reside	
City, State, Zip	
Name of Military Servicemember's Station	
City, State, Zip	

**Form OW-9MSE is to be used only for Employees claiming exemption from Oklahoma's Income Tax Withholding requirements because they meet the conditions set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act (P.L. 111-97) and the Veterans Benefits and Transition Act of 2018 (P.L. 115-407).**

In order to qualify you must:

- meet the conditions below; and
- complete this form in full; and
- certify by signing this form that you are not subject to Oklahoma withholding tax because you meet the conditions set forth below.

**Check One**

1. I am not a military servicemember..... YES  NO
2. My spouse is a military servicemember..... YES  NO
3. My military servicemember spouse has current military orders assigning him or her to a military location in Oklahoma ..... YES  NO
4. My domicile is a state other than Oklahoma..... YES  NO

If YES, give name of State of Domicile \_\_\_\_\_ .

5. Is the state listed above the same State of Domicile as the servicemember ..... YES  NO

If you answered YES to all of the above questions you qualify for exemption from Oklahoma withholding tax.

Under penalties of perjury, I certify that I am not subject to Oklahoma withholding tax because I meet the conditions set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act (P.L. 111-97) and the Veterans Benefits and Transition Act of 2018 (P.L. 115-407).

Employee's Signature	Date	(      ) Phone Number
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**Give the certificate to your Employer. Keep a copy for your records.**

## Annual Withholding Tax Exemption Certification for Military Spouse Instructions

**NOTE:** This form must be renewed annually.

### **Notice to Employers**

Employers are not exempt from withholding tax liability for failing to withhold the proper Oklahoma tax on any employee unless they have a Federal Form W-4, Oklahoma Form OK-W-4, and if applicable, an Oklahoma Form OW-9-MSE that is fully completed and signed by the employee.

### **Requirements of Employer**

- The Employee must show the Employer an original of his or her military spouse's latest Leave and Earning Statement (LES). The Employer must retain a copy with the Employees' personnel records. The Employer must ensure the Employee's military spouse's LES assignment location matches the location the Employee indicated on the Form OW-9-MSE.
- The Employee must show the Employer an original of the Employee's current Military ID. The Employer is permitted to make a copy of this document, and the Employer must ensure that the ID denotes the Employee as a current Military Spouse. These IDs are reissued every four years; accordingly, the Employer may not accept a Military ID that is dated more than four years before the date on which it is given to the Employer.
- The Employer must keep the Oklahoma withholding tax exemption certificate with the Employee's personnel records. If the Employer believes the Employee has claimed too many exemptions or improperly claimed the Military Spouse Residency Exemption, the Employer must immediately contact the Oklahoma Tax Commission at Oklahoma Tax Commission, Oklahoma City, OK 73194 or telephone 405.521.3251.

### **Criteria Used to Determine Domicile**

#### **Domicile**

For tax years 2018 and later, you may elect to use the same residence for tax purposes as your servicemember spouse in accordance with the Veterans Benefits and Transition Act of 2018. For tax years prior to 2018, you cannot claim another state as your domicile merely by making an election if you previously were not a domiciliary of another state; in order to claim domicile in a state other than your state of residence, you must be able to provide substantiation that the place established is your true fixed and permanent home.

#### **Oklahoma Rule 710:50-3-36. Residency**

(a) An Oklahoma resident is a person domiciled in this state. "**Domicile**" is the place established as a person's true, fixed, and permanent home. A domicile, once established, remains until a new one is established.

(b) One is presumed to retain his Oklahoma residency if he has:

- (1) An Oklahoma Homestead Exemption;
- (2) His family remains in Oklahoma;
- (3) He retains an Oklahoma drivers license;
- (4) He intends to return to Oklahoma; or
- (5) He has not abandoned his Oklahoma residence.

[Source: Amended at 14 Ok Reg 2699, eff 6-26-97]

# 2024 Form OR-W-4

Page 1 of 1, 150-101-402  
(Rev. 08-18-23, ver. 01)

Oregon Department of Revenue



Office use only

## Oregon Withholding Statement and Exemption Certificate

First name	Initial	Last name	Social Security number (SSN)	<input type="checkbox"/> Redetermination
Address			City	State    ZIP code

**Note:** Your eligibility to claim a certain number of allowances or an exemption from withholding may be subject to review by the Oregon Department of Revenue. Your employer may be required to send a copy of this form to the department for review.

- Select one:**  Single     Married     Married, but withhold at the higher single rate.  
**Note:** Select "Single" if you're married but legally separated or your spouse is a non-U.S. citizen without permanent resident status.
- Allowances.** Total number of allowances you're claiming on line **A4, B15, or C5.**  
**See worksheets in the instructions.** If you skip the worksheets and aren't exempt, **enter 0**..... 2.
- Additional amount,** if any, you want withheld from each paycheck..... 3.
- Exemption from withholding.** I certify my wages are exempt from withholding and I meet the conditions for exemption as stated on page 2 of the instructions. Complete **both** lines below:
  - Enter your exemption code. (See instructions) ..... 4a.
  - Write "Exempt" ..... 4b.

**Sign here.** Under penalty of false swearing, I declare the information provided is true, correct, and complete.

Employee signature (This form isn't valid unless signed.)	Date
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### Employer use only.

Employer name	Federal employer identification number (FEIN)		
Employer address	City	State	ZIP code

**– Submit this form to your employer –**

# Form OR-W-4 Instructions

## Oregon Withholding Statement and Exemption Certificate

**2024**

### Purpose of this form

Use Form OR-W-4 to tell your employer or other payer how much Oregon income tax to withhold from your wages or other periodic income.

**Instructions for employer or other payer.** Enter the business name, federal employer identification number (FEIN), and address in the “Employer use only” section of Form OR-W-4. Keep the completed form with your records. For more information and additional instructions, see Publication 150-211-602, *W-4 Information for Employers*, and the additional resources listed on page 4.

### Complete Form OR-W-4 if:


- You’re starting a new job with an employer who must withhold Oregon tax from your pay.
- You’re receiving a pension or annuity and the payer must withhold Oregon tax from each payment.
- You’ve had a recent personal or financial change that affects your taxes, such as a change in your income, filing status, or number of dependents.
- You weren’t satisfied with the amount of Oregon tax you owed or had refunded to you when you filed a recent return.
- You filed a federal Form W-4 with your employer after 2017 that didn’t specify withholding allowances for Oregon.

The worksheets in these instructions are designed to help you estimate the amount of Oregon tax your employer should withhold from your pay. For a more **accurate** estimate, use the **Oregon Withholding Calculator** at [www.oregon.gov/dor](http://www.oregon.gov/dor) before you complete Form OR-W-4.

**Pension and annuity withholding.** Use Form OR-W-4 to designate the Oregon withholding from your pension, annuity, or other periodic payments.

### Questions to consider:

- Do you (including your spouse) **have more than one job**?
- Do you expect your wages or your total income for 2024 to be **more than \$100,000** (or **\$200,000** if you’re married and will file a joint return with your spouse, or you’re a recent widow(er))?
- Are you making **mid-year changes** to your withholding?
- Do you receive **pension or annuity payments**?
- Do you live outside Oregon, or did you move to Oregon this year?
- Are you a **non-U.S. citizen without permanent resident status**?

 If you answered **yes** to **any** of these questions, read the “Specific information” section in these instructions before completing the worksheets or Form OR-W-4. Consider using the online **Oregon Withholding Calculator** at [www.oregon.gov/dor](http://www.oregon.gov/dor) instead of the worksheets for more accurate results.

### General information

#### What is Oregon income tax withholding?

Oregon income tax must be paid during the year as you earn or receive your income. Employers and certain other payers are required by law to set aside (withhold) part of your paycheck or other payment for taxes that they send to the Department of Revenue on your behalf every time they pay you. “Withholding” refers to the portion of income that your employer or other payer holds back from each paycheck or other payment.

#### How is the amount of Oregon income tax withholding determined?

The amount that the employer or other payer must withhold depends on several things, such as:

- Your income.
- Your marital status.
- The number of children or other dependents you have.

**Allowances.** Depending on your situation, some of your income might not be subject to withholding. Each allowance reduces the amount of income that is withheld from each payment. The worksheets in these instructions will help you determine how many allowances you may claim.

**Additional withholding.** You may want to have more money withheld from each payment. If you have other income that isn’t subject to withholding, requesting additional withholding on Form OR-W-4 may help you avoid owing tax on that other income when you file your tax return.

You report your marital status, allowances, and any additional amount you want withheld by completing Form OR-W-4 and submitting it to your employer or other payer. They will use this information, along with Publication 150-206-436, *Oregon Withholding Tax Formulas*, to withhold a specific amount each pay period.

#### What if too much or not enough is withheld?

If you have too much tax withheld, you may have a refund when you file your tax return. This is money that you couldn’t use during the year when you might have needed it.

If you have too little tax withheld, you may owe tax when you file your tax return, plus penalty and interest. This is money that you might have used during the year but will need to pay when you file your return after the year ends. See Publication OR-17 for penalty and interest information.

#### Why can’t the federal form be used for all withholding?

Oregon employees used to be able to use federal Form W-4 for both their federal and Oregon withholding. In 2020, the Internal Revenue Service made some major changes to the

way that federal withholding is done. They changed Form W-4 in such a way that it can no longer be used for Oregon withholding purposes. Similar changes were made to Form W-4P, for withholding from pensions and annuities, starting in 2022. You must use Oregon's Form OR-W-4 instead.

### How often does Form OR-W-4 have to be submitted?

Complete and submit a new Form OR-W-4 when you start a new job and whenever your tax situation changes. This includes changes in your income, marital status, and number of dependents.

**Note:** If you are claiming an exemption from Oregon withholding, you must submit a new Form OR-W-4 by February 15 every year if you continue to qualify for exemption. See the instructions for line 4.

### What will happen if no Form OR-W-4 is submitted?

Your employer or other payer will refer to your most recent withholding form to determine your withholding. If no Form OR-W-4 has been submitted, they will withhold for Oregon based upon the following order:

- An Oregon-only version of the federal Form W-4 for a year prior to 2020, or federal Form W-4P for a year prior to 2022.
- Federal Form W-4 for a year prior to 2020, or Form W-4P for a year prior to 2022.
- Eight percent of your wages or other income subject to withholding.

### What will happen if the information on the form is false?

You may be assessed a penalty of \$500 if there is no reasonable basis for the instructions you're giving your employer or other payer using Form OR-W-4.

## Specific information

**Two earners or multiple jobs.** See the instructions for **Worksheet C** or use the online withholding calculator if you have more than one job at a time or will file a joint return with a working spouse.

**Wages or adjusted gross income (AGI)\* that exceed the threshold.** Your income level affects your withholding. Do you expect to have wages or AGI on your 2024 return that are **more than \$100,000** (or **\$200,000** if using the married filing jointly or the qualifying surviving spouse filing status)? If so, you may want to request additional withholding. Consider using the online calculator to determine the correct amount to put on your Form OR-W-4.

**\*Helpful tip: AGI.** Your AGI is your total income minus federal adjustments to income. This amount on your 2023 federal Form 1040 may help you estimate your 2024 AGI.

**Mid-year changes.** If you claimed too many allowances for the first part of the year, your withholding may not cover all of your tax when you file your return. Use the online calculator to determine the additional amount you need withheld to make up for the shortage. If you don't change

your withholding, you may owe tax, penalties, and interest when you file your return. See Publication OR-17 for penalty and interest information.

**Pension or annuity payments.** If you've opted out of federal withholding from a pension, annuity, or other periodic payment, you're automatically opted out of Oregon withholding also. If you're not having tax withheld from this income, you may be required to make estimated tax payments. See Publication OR-ESTIMATE to determine the amount of estimated tax payments you need to make.

If you elect to have Oregon tax withheld from your pension or annuity payment, where the tax must be withheld at a certain percentage, you can't claim allowances on Form OR-W-4, but you may request additional withholding.

**Exemption from withholding.** You may be in a situation where none of your income is subject to Oregon tax. In that case, your income may be exempt from withholding. The exemption period depends on the type of income you have. **For wages, the exemption ends on February 15th of the following year.** For commercial annuities, employer deferred compensation plans, and individual retirement plans where an election to have no withholding may be made, the exemption ends when you notify the payer in writing that you revoke the election. See the instructions for line 4.

**Part-year and nonresidents.** Have you recently moved to Oregon, or do you live outside the state? If so, you'll report your Oregon income and deductions in the Oregon column of your part-year or nonresident tax return. Use only the amounts that will be in the Oregon column when you complete Worksheet B or C, or use the online withholding calculator for more accurate results.

**Non-U.S. citizen without permanent resident status.** If all or a portion of your wages are exempt from federal withholding, these wages are also completely or partially exempt from Oregon withholding. Submit federal exemption Form 8233 to your employer to exempt all or part of your wages from Oregon withholding.

If any portion of your wages is not exempt, submit Form OR-W-4 to your employer. You may not qualify to claim certain deductions from your Oregon income, so you will need to take extra steps to ensure that your withholding is adequate. Follow the instructions below when completing Form OR-W-4:

- **Line 1.** Check the "single" box regardless of your marital status.
- **Line 2.** Usually, you should claim -0- withholding allowances. However, if you complete the worksheets, follow the instructions below.
  - Complete Worksheet B using amounts that will be included in the Oregon column of your return.
  - Once you have completed all applicable worksheets, subtract 1 allowance from the number on line A4, B15, or C5.
- **Line 4.** Don't claim exempt due to "no tax liability" or for the portion of your wages exempted on federal Form 8233.



## Form OR-W-4 line instructions

For the form and all worksheet instructions, terms such as “pay,” “paycheck,” and “wages” also refer to pensions, annuities, and other periodic payments, and the word “employer” also refers to other payers.

Type or clearly print your name, Social Security number (SSN), and mailing address.

**Note.** You must enter an SSN. You can't use an individual taxpayer identification number (ITIN).

**Redetermination check box.** If the department issued a determination letter to your employer specifying the amount your employer needs to withhold from your wages and you want to decrease your withholding, you must have a personal or financial change affecting your tax situation. If you do, mark the “Redetermination” check box. Provide a copy to your employer and send a copy with **all** of the applicable worksheets filled out to the department at:

ADP OR-W-4 Project  
Oregon Department of Revenue  
PO Box 14560  
Salem, OR 97309

**Line 1.** If you anticipate using the single, married filing separately, or head of household filing status when you file your 2024 return, mark “Single.”

If you anticipate using the married filing jointly or qualifying surviving spouse filing status when you file your 2024 return, mark “Married.” If you meet the married filing jointly qualifications, but want tax withheld at the higher “single” rate, mark “Married, but withhold at the higher single rate.”

For the qualifications of each filing status, see federal Publication 501, *Exemptions, Standard Deduction, and Filing Information*.

**Line 2.** Complete all applicable worksheets. Enter the allowances from **Worksheet A**, line A4, **Worksheet B**, line B15, or **Worksheet C**, line C5.

**Line 3.** If you choose to have an additional amount withheld from your pay, enter the amount that you want withheld from each paycheck. If you completed **Worksheet C**, line C8 may direct you to claim an additional amount per paycheck.

**Line 4.** If you're claiming **exemption from withholding**, you must meet one of these requirements:

- Your wages must be exempt from Oregon taxation, or
- You must meet the qualification for having no tax liability.

To claim exemption due to **no tax liability**, you must meet **both** of the following conditions:

- Last year you had the right to a refund of **all** Oregon tax withheld because you had **no** tax liability, **and**
- This year you expect a refund of **all** Oregon income tax withheld because you expect to have **no** tax liability.

To claim exempt, enter the corresponding code from the **Exemption chart** on line 4a. Enter only one exemption code, even if more than one applies. Write “Exempt” on line 4b.

**Note:** For wages, exemptions end February 15th of the following year. A new Form OR-W-4 must be completed and submitted to your employer each year.

### Exemption chart

Exemption	Code
<b>Air carrier employee</b>	<b>A</b>
<b>American Indian</b> enrolled tribal member living and working in Indian country in Oregon.	<b>B</b>
<b>Amtrak Act worker</b>	<b>C</b>
<b>Casual laborer</b>	<b>D</b>
<b>Domestic service worker</b>	<b>E</b>
<b>Hydroelectric dam worker</b> at the Bonneville, John Day, McNary, or The Dalles dam.	<b>F</b>
<b>Military</b> pay for nonresidents stationed in Oregon and their spouses, residents stationed outside Oregon, and service members or spouses treated as nonresidents for tax purposes.	<b>G</b>
<b>Minister</b> who is duly ordained, commissioned, or licensed and performing duties in their ministry or a member of a religious order performing duties required by their order.	<b>H</b>
<b>Real estate salesperson</b> under a written contract not to be treated as an employee.	<b>J</b>
<b>Waterway worker</b>	<b>K</b>
<b>No tax liability.</b> See above for definition.	<b>L</b>
<b>Nonresident</b> who expects a refund of all Oregon income tax withheld because their wages won't be subject to Oregon tax.	<b>M</b>

**Sign and date Form OR-W-4.** Submit Form OR-W-4 to your employer. **Don't** complete the employer's information. Keep the worksheets with your tax records.

## Worksheet instructions

### Worksheet A—Personal allowances

**Note:** If your annual wages from this job are more than \$100,000 and you're marking “Single” or “Married, but withhold at the higher single rate” (\$200,000 if you're marking “Married”), skip Worksheet A and claim zero allowances on Form OR-W-4.

**Line A3. Dependents.** Enter the total number of all qualifying children and qualifying relatives you are able to claim as dependents on your Oregon return. See the “Exemption credit” section of Publication OR-17 for dependent qualifications.

### Worksheet B—Deductions, adjustments, credits, and nonwage income

**Line B1.** If you have large amounts of **nonwage income**, such as interest, dividends, or self-employment income, consider making estimated tax payments. For required payments and other information, see Publication OR-ESTIMATE. You may also request additional withholding from each paycheck. Otherwise, you may owe additional tax when you file your return, together with interest on any underpayment of required estimated tax payments.

**Line B2. Additions** are generally items the federal government doesn't tax but Oregon does. See Publication OR-17 for a list of additions and instructions.

**Line B4.** Enter your anticipated 2024 Oregon **deductions**. If you don't know your anticipated 2024 deductions, enter the standard deduction for your anticipated filing status.

The 2024 **standard deduction** for each filing status is:

- \$2,745 for single or married filing separately.
- \$4,420 for head of household.
- \$5,495 for married filing jointly or qualifying surviving spouse.

If you qualify for an **additional standard deduction amount** because you or your spouse are age 65 or older or blind, and you don't plan to itemize your deductions, add the additional amount to your anticipated deduction amount on line B4. If you're married (or a qualifying surviving spouse), the additional standard deduction is \$1,000; for everyone else, the additional amount is \$1,200.

**Itemized deductions** include items such as medical expenses that are more than 7 1/2 percent of your AGI, state and local taxes you paid (limited to \$10,000, but don't include Oregon income taxes), qualifying home mortgage interest, charitable contributions, and certain miscellaneous deductions. If you plan to itemize your deductions, enter your estimated **Oregon itemized deductions**. See Schedule OR-A Instructions for more information.

**Line B7. Adjustments to income** reduce your gross income, resulting in AGI on your federal return. See the instructions for federal Form 1040 and the "Adjustments" section of Publication OR-17 for more information.

**Subtractions** are generally items the federal government taxes but Oregon doesn't. See Publication OR-17 for a list of subtractions and instructions. **Don't** include your federal tax subtraction.

**Line B10.** Divide line B9 by \$3,200. Round to one decimal place. For example, round 4.84 to 4.8 and 4.85 to 4.9. This calculation converts the amount from line B9 into allowances.

**Line B11. Credits** reduce the amount of tax you must pay. Standard and carryforward credits can reduce your tax to zero but can't be refunded to you. Refundable credits can reduce your tax to zero and also result in a refund of any remaining amount. See Publication OR-17 for a list of credits and instructions.

Enter an estimate of the credits you will claim on your 2024 Oregon return. **Don't** include your exemption credits.

**Line B12.** Divide line B11 by \$249. Round using one decimal place. For example, round 4.84 to 4.8 and 4.85 to 4.9. This calculation converts the amount from B11 into allowances.

**Line B13.** Add lines B10 and B12. Round to the nearest whole number that is closer to zero by eliminating the decimal value. For example, round 4.3 or 4.8 to 4 and round -3.3 or -3.7 to -3.

**Example 1.** Roger entered -3.1 on line B10. He entered 2.4 on line B12. He will enter -0- on line B13 ( $-3.1 + 2.4 = -0.7$ , which is rounded to 0).

**Line B15.** If the result when you add lines B13 and B14 is less than zero, you may owe tax when you file your return. Request additional withholding or consider making estimated tax payments to avoid owing tax plus potential penalties and interest. See Publication OR-ESTIMATE for information about estimated payments.

## Worksheet C—Two earners / multiple jobs

Use Worksheet C if you work more than one job at a time or you have a working spouse.

**Line C5.** For your highest paying job, enter the result of **Worksheet C**, line C5 on Form OR-W-4, line 2. For all of your lower paying jobs, claim zero allowances.

**Line C8.** For your highest paying job, enter the result of **Worksheet C**, line C8 on Form OR-W-4, line 3. Round to the nearest whole dollar. For all of your lower paying jobs, claim zero as the additional amount to be withheld.

**Example 2.** Todd is completing this form in January and has entered \$824 on line C7. For his highest paying job, he is paid every two weeks and has 25 paychecks left for the year. Todd will enter \$33 on line C8 and Form OR-W-4, line 3 ( $\$824 \div 25 = \$32.96$ , which is rounded up to the nearest whole dollar).

## Additional resources

For additional information, refer to the following publications:

- Publication 150-206-436, *Oregon Withholding Tax Formulas*.
- Publication OR-17, *Oregon Individual Income Tax Guide*.
- Publication OR-ESTIMATE, *Instructions for Estimated Income Tax*.
- Publication 150-211-602, *W-4 Information for Employers*.
- Federal Pub. 501, *Exemptions, Standard Deduction, and Filing Information*.
- Federal Form 2833, *Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual*.
- Federal Form 1040 Instructions.

## Do you have questions or need help?

[www.oregon.gov/dor](http://www.oregon.gov/dor)  
503-378-4988 or 800-356-4222  
[questions.dor@dor.oregon.gov](mailto:questions.dor@dor.oregon.gov)

Contact us for ADA accommodations or assistance in other languages.

## Worksheet A – Personal allowances

**Note:** If you marked “Single” or “Married, but withhold at higher single rate” and your annual wages for this job will be more than \$100,000 (\$200,000 if you marked “Married”), skip lines A1 through A3 and enter 0 on line A4.

- A1. Enter “1” for **yourself** if no one else can claim you as a dependent. Otherwise, enter 0..... A1.
- A2. Enter “1” for your **spouse** if your spouse **isn’t employed**. Otherwise, enter 0..... A2.
- A3. Enter the number of **dependents** you will claim on your Oregon tax return..... A3.
- A4. Add lines A1 through A3. Enter the result here and follow the instructions below..... A4.



**Complete all worksheets that apply.**

- **Worksheet B**—Use this worksheet if you plan to do **any** of the following on your 2024 Oregon return:
  - o Itemize your Oregon deductions or claim additional standard deduction amounts.
  - o Claim federal adjustments to income or Oregon additions, subtractions, or credits (other than personal exemption credits).
  - o Report nonwage income (such as dividends, interest, or self-employment income).
- **Worksheet C**—Use this worksheet if you (including your spouse) have more than one job **and** the combined earnings from **all** jobs exceed \$20,000.

**If neither of the above worksheets apply, stop here and enter the number from line A4 on Form OR-W-4, line 2.**

## Worksheet B—Deductions, adjustments, credits, and nonwage income



Use this worksheet if you plan to do **any** of the following on your 2024 Oregon return:

- Itemize your Oregon deductions or claim additional standard deduction amounts.
- Claim federal adjustments to income or Oregon additions, subtractions, or credits (other than personal exemption credits).
- Report nonwage income (such as dividends, interest, or self-employment income).

Having your most recent Oregon tax return on hand may help you when completing this worksheet.

**Don't use negative numbers unless otherwise instructed.** For example, write a \$1,000 Oregon subtraction as "\$1,000", not "\$(-1,000)" or "-\$1,000". For more information, see the instructions for this worksheet starting on page 3.

B1. Enter your estimated 2024 <b>nonwage income</b> (such as dividends or interest) .....	B1.	<input style="width: 95%;" type="text" value=".00"/>
B2. Enter your estimated 2024 Oregon <b>additions</b> .....	B2.	<input style="width: 95%;" type="text" value=".00"/>
B3. Add lines B1 and B2 .....	B3.	<input style="width: 95%;" type="text" value=".00"/>
B4. Enter your estimated 2024 Oregon <b>deductions</b> . (See instructions) .....	B4.	<input style="width: 95%;" type="text" value=".00"/>
B5. Enter the <b>standard deduction</b> based on your anticipated 2024 filing status: .....	B5.	<input style="width: 95%;" type="text" value=".00"/>
<ul style="list-style-type: none"> <li>• <b>Single or Married Filing Separately:</b> \$2,745.</li> <li>• <b>Head of Household:</b> \$4,420.</li> <li>• <b>Married Filing Jointly or Qualifying Surviving Spouse:</b> \$5,495.</li> </ul>		
B6. Line B4 minus line B5. If the result is zero or less, enter 0 .....	B6.	<input style="width: 95%;" type="text" value=".00"/>
B7. Enter your estimated 2024 federal <b>adjustments to income</b> and Oregon <b>subtractions</b> ( <b>exception</b> —don't include the federal tax subtraction) .....	B7.	<input style="width: 95%;" type="text" value=".00"/>
B8. Add lines B6 and B7 .....	B8.	<input style="width: 95%;" type="text" value=".00"/>
B9. Line B8 minus line B3. If less than zero, enter as a negative amount .....	B9.	<input style="width: 95%;" type="text" value=".00"/>
B10. Line B9 divided by \$3,200. Round to one decimal place. If less than zero, enter as a negative amount .....	B10.	<input style="width: 95%;" type="text" value="."/>
B11. Enter your estimated 2024 Oregon standard, carryforward, or refundable <b>credits (exception</b> —don't include personal exemption credits) .....	B11.	<input style="width: 95%;" type="text" value=".00"/>
B12. Divide line B11 by \$249. Round to one decimal place .....	B12.	<input style="width: 95%;" type="text" value="."/>
B13. Add lines B10 and B12. If less than zero, enter as a negative amount. Round to the whole number closest to zero (See instructions) .....	B13.	<input style="width: 95%;" type="text"/>
B14. Enter the number from <b>Worksheet A</b> , line A4 .....	B14.	<input style="width: 95%;" type="text"/>
B15. Add lines B13 and B14. If zero or less, enter 0. (See instructions) .....	B15.	<input style="width: 95%;" type="text"/>

If you're using **Worksheet C**, enter the result from line B15 on **Worksheet C**, line C1.  
Otherwise, **stop here** and enter the result from line B15 on Form OR-W-4, line 2.

– Keep this worksheet for your records –

## Worksheet C – Two earners / multiple jobs



If you (including your spouse) work three or more jobs at one time, consider using the **Oregon Withholding Calculator** at [www.oregon.gov/dor](http://www.oregon.gov/dor) for a more accurate calculation of your allowances.

If you don't use the online calculator, use this worksheet to figure the number of allowances to claim on the Form OR-W-4 for your **highest paying job**. For the best results, we recommend that you claim allowances only on the Form OR-W-4 you submit for your highest paying job, and that you claim zero allowances on Form OR-W-4, line 2 for all of your (or your spouse's) other jobs. Doing so will help prevent under-withholding. For more information, see the instructions for this worksheet starting on page 4.

Complete this worksheet only if you (including your spouse) have more than one job **and** the combined earnings from **all** jobs exceed \$20,000.

C1. Enter the number from **Worksheet B**, line B15. If you didn't use Worksheet B, enter the number from **Worksheet A**, line A4..... C1.

C2. Enter the indicated number based on your 2024 anticipated filing status ..... C2.   
 • **Single, Head of Household, or Married Filing Separately:** Enter "2";  
**however**, if two of your jobs individually exceed \$40,000, enter "4".  
 • **Married Filing Jointly or Qualifying Surviving Spouse:** Enter "3"; **however**,  
 if two of your jobs individually exceed \$50,000, enter "6".

C3. If you (including your spouse) will work three or more jobs at the same time at any point during the year, enter the indicated number for your 2024 anticipated filing status. Otherwise, enter 0 ..... C3.   
 • **Single, Head of Household, or Married Filing Separately:** Enter "2".  
 • **Married Filing Jointly or Qualifying Surviving Spouse:** Enter "3".

C4. Add lines C2 and C3.....C4.

C5. Is line C1 **less** than line C4?  
 • **Yes.** Enter 0 on line C5 and on Form OR-W-4, line 2. Continue with lines C6 through C8 to figure the additional withholding amount necessary to avoid owing tax with your return.  
 • **No.** Line C1 minus line C4. Enter the result on line C5 (if zero, enter 0) and on Form OR-W-4, line 2. **Don't** complete the rest of this worksheet.....C5.

C6. Line C4 minus line C1 .....C6.

C7. Line C6 multiplied by \$249 .....C7.

C8. Line C7 divided by the number of **paychecks remaining in 2024** for the highest paying job and rounded to the nearest dollar. Enter the result here and on Form OR-W-4, line 3. This is the additional amount to be withheld from each paycheck..... C8.

**Reminder:** If you're requesting additional withholding for part of the year, remember to check your withholding again early next year.



**WITHHOLDING EXEMPTION CERTIFICATE**

**READ INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING THIS WITHHOLDING EXEMPTION CERTIFICATE.**

Complete this form and submit it to your employer. Otherwise, the employer is required to withhold your income taxes without taking into consideration your personal exemption, exemption for dependents and allowance based on deductions, pursuant the Puerto Rico Internal Revenue Code of 2011, as amended (Code).

**ANY CHANGES IN THE PERSONAL EXEMPTION, THE NUMBER OF DEPENDENTS OR THE ALLOWANCE BASED ON DEDUCTIONS, REQUIRE THE FILING OF AN AMENDED CERTIFICATE.**

**FOR EMPLOYEE'S USE ONLY**

Employee's name	Employee's social security number
Spouse's name	Spouse's social security number
Home address	Postal address

Check here if you choose the optional computation of tax in the case of married individuals living together and filing a joint return. (See instructions)

Check here if you choose the provisions of the Military Spouses Residency Relief Act. (See instructions)

**Young individuals whose age fluctuates between 16 and 26 years (See instructions):**

Indicate your date of birth: Day \_\_\_ Month \_\_\_ Year \_\_\_ (If you choose to benefit from the exemption on the first \$40,000 from wages and your gross income for that concept does not exceed \$40,000 during the year, do not complete the rest of this form and sign it. On the other hand, if your gross income from wages exceeds \$40,000, complete the rest of this form).

Check here if you choose that your employer do **NOT** consider the exemption on the first \$40,000 from wages, either because you had chosen to benefit from said exemption with another employer or because you want your employer to withhold taxes from your wages. Complete the rest of this form.

A. PERSONAL EXEMPTION	Complete (less withholding)	Half	None (more withholding)
1. Individual taxpayer.....			
2. Married person .....			
3. Additional veterans personal exemption .....			

**B. EXEMPTION FOR DEPENDENTS:** Number of Dependents  **Complete Exemption**  **Joint Custody**

**C. ALLOWANCE BASED ON DEDUCTIONS**

**1. ALLOWANCE BASED ON DEDUCTIONS (OPTIONAL):**

(a) Home mortgage interests .....	00
(b) Charitable contributions .....	00
(c) Medical expenses .....	00
(d) Interests paid on student loans at university level .....	00
(e) Contributions to governmental pension or retirement systems *(See instructions) .....	00
(f) Contributions to individual retirement accounts .....	00
(g) Educational contributions account .....	00
(h) Contributions to health savings accounts .....	00
(i) Casualty loss on your principal residence .....	00
(j) Loss of personal property as a result of certain casualties .....	00
(k) Total deductions .....	00

2. Number of allowances based on deductions (Divide line 1(k) by \$500) .....

3. Allowances that you want to claim (May be equal to or less than line 2) .....

\*Check here if you are a governmental employee who participates in a Pension or Retirement System (See instructions)

**D. ELECTION FOR ADDITIONAL WITHHOLDING**

I authorize my employer to withhold in each payroll period the amount of \$ \_\_\_\_\_ or \_\_\_\_\_ % from my wages, in **addition** to the tax required to be deducted and withheld according to the provisions of Section 1062.01 of the Code. (See instructions)

**OATH**

I declare under the penalty of perjury that I have examined this form, and to the best of my knowledge, the information contained herein is true, correct and complete. I also certify that the personal exemption, exemption for dependents and the allowance based on deductions claimed herein, for purposes of withholding of income tax on wages, do not exceed the amount that I am entitled to claim on the income tax return, according to the Code.

\_\_\_\_\_  
Employee's signature

\_\_\_\_\_  
Date

## INSTRUCTIONS

The Withholding Exemption Certificate (Form 499 R-4.1) is the document used by the employee to notify his/her employer of the personal exemption, exemption for dependents and the allowance based on deductions. These three factors are considered to determine the income tax to be withheld from the employee's wages.

Complete the upper part of the form, indicating your name, social security number, home and postal address. If you are married, include your spouse's name and social security number, and indicate if you choose the optional computation of tax in the case of married individuals living together and filing a joint return (**optional computation**), as provided by Section 1021.03 of the Puerto Rico Internal Revenue Code of 2011, as amended (Code).

Under the Military Spouses Residency Relief Act (MSRRS), if you are the spouse of an active service member that was transferred under military orders to a new military station in any of the states, possessions or territories of the United States or the District of Columbia, you can keep your original residence or domicile for tax purposes. Indicate if you elect this option so that the employer is not required to withhold income tax for Puerto Rico purposes. Nevertheless, you may be subject to the payment of federal estimated tax or from the state, possession or territory for which you elected to keep as your residence or the employer may withhold federal, local or state taxes, as applicable.

If you are a young individual resident of Puerto Rico whose age fluctuates between 16 and 26 years at the end of the taxable year, you are entitled to an exemption on the first \$40,000 of gross income from wages. To benefit from this exemption, indicate your date of birth. If your annual wage is more than \$40,000, the excess over the first \$40,000 will be taxed as ordinary income, to the extent that this amount is more than the withholding exemption to which you are entitled.

It is important to point out, that if the young employee has more than one job, the limit of \$40,000 shall be applied on the aggregate wages. That is, on the total of all wages even if they come from more than one employer.

Since the exemption cannot be applied to an amount larger than \$40,000, you must notify the employer (or employers) of your election, for them not to consider the exemption as you have chosen to benefit from it with another employer. Also, you may choose not to benefit from this exemption and elect that your employer withholds tax on your wages.

### PART A - PERSONAL EXEMPTION

Indicate with an "X" your option regarding the personal exemption that your employer will consider to determine the income tax to be withheld.

**Line 1** – An individual taxpayer (single person, married that granted prenuptial agreement of total separation of assets or married not living with spouse) may claim or not the personal exemption. If you want to claim the complete personal exemption, mark the column titled "Complete". On the other hand, if you choose to claim no exemption at all, you may do so by marking the column titled "None". An individual taxpayer cannot choose to consider "Half" of his/her personal exemption.

**Line 2** - Married couples are entitled to only one personal exemption, therefore, each spouse cannot claim the complete personal exemption. If you are a married person, and both spouses receive wages subject to withholding, both of you should agree on how to claim the personal exemption and shall mark the corresponding column. If the married couple determines that only one of them will consider the complete personal exemption, such spouse shall mark the column titled "Complete". In such case, the other spouse shall mark the column titled "None". If you agreed with your spouse to divide the personal exemption in half, indicate so by marking the column titled "Half". If you do not want to claim the personal exemption, mark the column titled "None".

If you are married and choose the **optional computation**, the personal exemption will be considered on a 50% basis for each spouse. Therefore, each spouse may choose to consider the complete personal exemption or no personal exemption at all regarding this 50%.

**Line 3** – Every veteran is entitled to claim an additional personal exemption. The veteran may claim the complete additional personal exemption or may choose to claim no additional personal exemption at all.

### PART B - EXEMPTION FOR DEPENDENTS

Indicate the number of dependents that will be considered for the withholding computation. It shall be the same as the number that you will claim as dependents on your income tax return. Indicate separately in the corresponding box, the children for which you are entitled to joint custody and have not released the claim to exemption. In these cases, only 50% of the exemption will be considered.

If you are an employee who elected the **optional computation**, your exemption for dependents will be 50% of the total amount provided by Section 1033.18(b) of the Code, since in such cases each spouse is entitled to claim only half of the exemption for dependents, as provided in Section 1021.03 of the Code.

The Code provides that every employer, who receives an exemption certificate from an employee in which the **number of dependents claimed exceeds 8**, shall submit a copy of such certificate to the Secretary of the Treasury, as well as a copy of any written statement received from the employee to support the information contained in the certificate.

### PART C - ALLOWANCE BASED ON DEDUCTIONS

You are entitled to certain allowances based on deductions which your employer shall consider in the determination of the amount of income tax to be withheld.

**Line 1** – You have the **option** to consider in the withholding computation, the deductions that you will be able to claim on your income tax return. Such deductions will reduce the

amount of tax that the employer will withhold on your wages. If you do not wish to consider these deductions in the computation, do not complete this line.

Enter on lines 1(a) through 1(j), the amount of these deductions that you estimate you will be entitled to claim on your return. Such deductions are subject to the limitations and requirements provided in Section 1033.15 of the Code.

If you are married and choose the **optional computation**, the number of allowances shall be determined by dividing the deductions among the spouses. In the case of home mortgage interests, charitable contributions, medical expenses, and loss on your principal residence or personal property as a result of certain casualties, include 50% of each deduction. In the case of contributions to governmental pension or retirement systems, Individual Retirement Accounts, Educational Contribution Accounts, Health Savings Accounts and interests paid on student loans at university level, include the amount that corresponds individually.

**Line 1(e)** – If you are a governmental employee, you shall consider the contributions made to your pension or retirement system. This amount will be 10% of your annual wage or the amount established by the system to which you contribute. Indicate with an "X" in the box at the end of this Part C, if you are a governmental employee who participates in a pension or retirement system. **If you work for an agency which payroll is processed by the Department of the Treasury, do not consider your contributions to the pension or retirement system on this line. This deduction will automatically be considered in the withholding computation.**

**Line 2** – Divide the amount figured on line 1(k) by \$500. Any fraction obtained as a result of the preceding division exceeding 50%, shall be considered as an additional allowance.

**Line 3** – Indicate the allowances that you wish to claim, from the amount determined on line 2. If you file as a married person living with spouse and **do not** choose the **optional computation**, you and your spouse shall be allowed to divide the total allowances as you wish, but based on complete allowances. However, any allowance considered by one spouse cannot be claimed by the other spouse.

### PART D – ELECTION FOR ADDITIONAL WITHHOLDING

Any employee may elect for his/her employer to withhold an amount in addition to the one required by Section 1062.01(e) of the Code. Under no circumstances, this option will be allowed for an amount less than the tax determined according to the withholding tables approved by the Secretary based on the tax rates provided by the Code.

#### OATH

You declare under penalty of perjury, that you have examined this form, and that to the best of your knowledge, the information contained therein is true, correct and complete.

#### SIGNATURE

This form must be signed and dated by the employee.

#### PENALTIES

Any employee required to submit a withholding exemption certificate to his/her employer, who willfully provides false or fraudulent information, or who willfully fails to provide information which would require an increase in the tax to be withheld, shall be guilty of a misdemeanor as provided in Section 6041.08 of the Code.

In the case of employees who elect to consider the allowance for deductions provided in Section 1062.01(c)(2)(A)(ii) of the Code, in addition to the criminal penalty mentioned in the above paragraph, if 70% of the tax attributable to income derived from wages subject to withholding exceeds the tax withheld at source on said income, there shall be added to the tax the smaller of: (1) an amount equal to such excess, or (2) an amount equal to 18% of the amount for which such tax so determined exceeds the tax withheld.

### INSTRUCTIONS TO THE EMPLOYER

The employer shall consider the information provided by the employee on this Exemption Certificate with respect to the personal exemption, exemption for dependents and allowance based on deductions in order to make the withholding according to the Employer's Guide on the Withholding of Income Tax at Source on Wages (Withholding Guide) for the corresponding taxable year.

If the employee elects the provisions of the MSRRS, no withholding of tax at source on wages shall be made for Puerto Rico purposes. Nevertheless, such wages may be subject to withholding of federal taxes according to the provisions of the Internal Revenue Service.

If the number of dependents exceeds 8, submit copy of this Certificate to the Fiscal Audit Bureau, as well as copy of any written statement received from the employee to support the information contained on the certificate.

**Employee whose age fluctuates between 16 and 26 years:** In order for the employee to benefit from the exemption on the first \$40,000 from wages, he/she must complete the information required in the heading and provide the date of birth. If the annual wage is equal or less than \$40,000, the employee will not complete the rest of the form although he/she should sign it. If the annual wage is for a greater amount, the excess of the first \$40,000 over the withholding exemption amount (Appendix 1 of the Withholding Guide) will be subject to withholding of tax, as it corresponds. For that, the employee must complete the rest of the form.

The employee may choose for his/her employer **NOT** to consider this exemption, either because he had chosen to benefit from it with another employer or because he/she wants his/her employer to withhold tax from his/her wages. In that case, in addition to selecting the corresponding box, he/she will complete Parts A through D, as applicable.

**State of Rhode Island Division of Taxation  
Employee's Withholding Allowance Certificate**

Federal Form W-4 can no longer be used for Rhode Island withholding purposes. You must complete Form RI W-4 for your employer(s). Once you have completed Form RI W-4 for your employer, Form RI W-4 only needs to be completed if you are making changes to your withholding allowance or have a new employer. Form RI W-4 must be completed each year if you claim "EXEMPT" or "EXEMPT-MS" on line 3 below.

If you have more than one job or your spouse works, you should figure the total number of allowances you are entitled to claim. Your withholding usually will be more accurate if you claim all of your allowances on the Form RI W-4 for the highest-paying job and claim zero on all of your other RI W-4 forms. You may reduce the number of allowances or request that your employer withhold an additional amount from your pay, which may help avoid having too little tax withheld. Also, keep in mind that if your annual wages exceed \$274,650, your exemption amount will be phased out and be equal to zero.

**Line 1: Figure your personal allowances (including allowances for dependents)**

- A. No one else can claim me as a dependent. If yes, enter "1" on line 1A..... 1A. \_\_\_\_\_
- B. I can claim my spouse as a dependent. If yes, enter "1" on line 1B..... 1B. \_\_\_\_\_
- C. Enter the number of dependents (other than you or your spouse) you will claim on your tax return..... 1C. \_\_\_\_\_
- D. Enter any additional allowances (review carefully to avoid underwithholding) ..... 1D. \_\_\_\_\_
- E. Add lines A, B, C and D and enter here. However, if line E is more than 10, enter 10.  
This is the total number of personal allowances to which you are entitled. Enter on line 1 below..... 1E. \_\_\_\_\_

**Line 2: Additional withholding amounts**

If you want additional withholding taken out of your pay, enter that dollar amount which is to be withheld **each pay period** on line 2 below.

**Line 3: Exempt Taxpayer**

**Exempt Status #1**

If you meet both of the conditions below, you may claim exemption from Rhode Island withholding for 2024:

- a) Last year I had a right to a refund of all Rhode Island income tax withheld because I had **no** tax liability **AND**
- b) This year I expect a refund of all Rhode Island income tax because I expect to have **no** tax liability.

**If you meet both of the above conditions, write "EXEMPT" on line 3 below.**

**Exempt Status #2**

If you are the spouse of a servicemember stationed in Rhode Island, your wages may be exempt under the Military Spouses Residency Relief Act. If you meet both of the conditions below, you may claim exemption from Rhode Island withholding for 2024.

- a) You moved to Rhode Island solely to be with your servicemember spouse in compliance with military orders sending the servicemember to Rhode Island **AND**
- b) You have the same non-Rhode Island domicile as your servicemember spouse.

**If you meet both of the above conditions, write "EXEMPT-MS" on line 3 below.**

**RI W-4** **2024**  
**State of Rhode Island Division of Taxation**  
**Employee's Withholding Allowance Certificate**

PLEASE PRINT

Name - first, middle initial, last \_\_\_\_\_

Present home address (Number and street, including apartment number or rural route) \_\_\_\_\_

City, town or post office \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Your social security number \_\_\_\_\_

- 1. Enter the number of allowances from line 1E above ..... 1. \_\_\_\_\_
- 2. Enter any additional dollar amount which you would like withheld from your pay ..... 2. \$ \_\_\_\_\_
- 3. If you meet the conditions above, write "EXEMPT" or "EXEMPT-MS" whichever applies ..... 3. \_\_\_\_\_

**Employee:** File this form with your employer to indicate the number of dependents or other personal exemptions to be claimed as allowances for your Rhode Island withholding. You should make a copy for your own records.

**Employer:** Keep this certificate with your payroll records. The form must be available to the Division of Taxation upon request.

Under penalties of perjury, I declare that I have examined this certificate, and to the best of my knowledge and belief, it is true, correct and complete.

Employee Signature \_\_\_\_\_ Date \_\_\_\_\_





**SOUTH CAROLINA EMPLOYEE'S  
WITHHOLDING ALLOWANCE CERTIFICATE**

Give this form to your employer. Keep the worksheets for your records. The SCDOR may review any allowances and exemptions claimed. Your employer may be required to send a copy of this form to the SCDOR.

**Part I: Employee Information**

1 First name and middle initial		Last name		2 Social Security Number	
Address			3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. If Married filing separately, check <b>Married, but withhold at higher Single rate.</b>		
City		State	ZIP		4 Check if <b>your last name is different</b> on your Social Security card. <input type="checkbox"/> For a replacement card, contact the Social Security Admin at 1-800-772-1213 .
5 Total number of allowances (from the applicable worksheet on page 3) . . . . .					5
6 Additional amount, if any, to withhold from each paycheck . . . . .					6 \$
7 I claim exemption from withholding for 2023. Check the box for the exemption reason and write <b>Exempt</b> on line 7. For tax year 2022, I had a right to a refund of <b>all</b> South Carolina Income Tax withheld because I had <b>no</b> tax liability, <b>and</b> for tax year 2023 I expect a refund of <b>all</b> South Carolina Income Tax withheld because I expect to have <b>no</b> tax liability. <input type="checkbox"/> liability, <b>and</b> for tax year 2023 I expect a refund of <b>all</b> South Carolina Income Tax withheld because I expect to have <b>no</b> tax liability.  I elect to use the same state of residence for tax purposes as my military servicemember spouse. I have <input type="checkbox"/> provided my employer with a copy of my current military ID card and a copy of my spouse's latest Leave and Earning Statement (LES). State of domicile: _____					7

Under penalty of law, I certify that this information is correct, true, and complete to the best of my knowledge.

Employee's signature (required)

Date

**Part II: Employer Information**

Complete box 8 and box 10 if sending to the SCDOR. Complete box 8, box 9, and box 10 if sending to the State Directory of New Hires.

8 Employer's name and address		9 First date of employment	10 Employer identification number (EIN)
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**INSTRUCTIONS**

**Employee instructions**

Complete the SC W-4 so your employer can withhold the correct South Carolina Income Tax from your pay. If you have too much tax withheld, you will receive a refund when you file your tax return. If you have too little tax withheld, you will owe tax when you file your tax return, and you might owe a penalty.

Determine the number of withholding allowances you should claim for withholding for 2023 and any additional amount of tax to have withheld. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Consider completing a new SC W-4 each year and when your personal or financial situation changes. This keeps your withholding accurate and helps you avoid surprises when you file your South Carolina Individual Income Tax return.

For the latest information about South Carolina Withholding Tax and the SC W-4, visit [dor.sc.gov/withholding](http://dor.sc.gov/withholding).

**Exemptions:** You may claim exemption from South Carolina withholding for 2023 for one of the following reasons:

- For tax year 2022, you had a right to a refund of **all** South Carolina Income Tax withheld because you had **no** tax liability, **and** for tax year 2023 you expect a refund of **all** South Carolina Income Tax withheld because you expect to have **no** tax liability.
- Under the Servicemembers Civil Relief Act, you are claiming the same state of residence for tax purposes as your military servicemember spouse. You are only in South Carolina, or a bordering state, to be with your military spouse who is serving in the state in compliance with military orders. Provide your employer with a copy of your current military ID card and a copy of your spouse's latest Leave and Earnings Statement (LES). Your military ID card must have been issued within the last four years. The assignment location on the LES must be in South Carolina or a bordering state. Enter your spouse's state of domicile on the line provided.

If you are exempt, complete **only** line 1 through line 4 and line 7. Check the box for the reason you are claiming an exemption and write **Exempt** on line 7. Your exemption for 2023 expires February 15, 2024. If you are a military spouse and you no longer qualify for the exemption, you have 10 days to update your SC W-4 with your employer.

**Filers with multiple jobs or working spouses:** You will need to file an SC W-4 for each employer. If you have more than one job, or if you are married filing jointly and your spouse is also working, you may want to consider only claiming allowances on the SC W-4 for the highest earning job and/or adding additional withholding on line 6 to ensure you are having enough withheld.

**Nonwage income:** If you have a large amount of nonwage income not subject to withholding, such as interest or dividends, consider making Estimated Tax payments using the SC1040ES, Individual Declaration of Estimated Tax, or adding additional withholding from this job's wages on line 6. Otherwise, you may owe additional tax. Find the SC1040ES with instructions at [dor.sc.gov/forms](https://dor.sc.gov/forms). The fastest, easiest way to make Estimated Tax payments is using our free, online tax portal, **MyDORWAY**, at [dor.sc.gov/pay](https://dor.sc.gov/pay). Select **Individual Income Tax Payment** to get started. Do not mail a paper copy of the SC1040ES if you pay online. If you have not yet filed a South Carolina Individual Income Tax return, you must use the SC1040ES and cannot make Estimated Tax payments on MyDORWAY.

### Employer instructions

Complete box 8 through box 10, as necessary. Employees do **not** complete this section.

- **New hire reporting:** You must report newly-hired employees within 20 days after the employee's first day of work. For more information, see SC Code Section 43-5-598 and 42 USC Section 653a or visit [newhire.sc.gov](https://newhire.sc.gov).
- **Box 8:** Enter your name and address. If you are sending a copy of this form to the State Directory of New Hires, enter the address where child support agencies should send income withholding orders.
- **Box 9:** If you are sending a copy of this form to the State Directory of New Hires, enter the employee's first date of employment, which is the date services for payment were first performed by the employee. If you rehired the employee after they had been separated from your service for at least 60 days, enter the rehire date.
- **Box 10:** Enter your Employer Identification Number (EIN).

All employers reporting South Carolina wages or withholdings must submit the W-2s directly to the SCDOR. Submitting the W-2s to the Social Security Administration does not meet this requirement. The fastest, easiest way to submit W-2s is using our free, online tax portal, **MyDORWAY**, at [MyDORWAY.dor.sc.gov](https://MyDORWAY.dor.sc.gov). Sign in to your existing account or create an account to get started. Once you've logged in, select the **More** tab, then click **Upload W-2s**, listed under the **Other** section.

The Withholding Tax Tables and the Withholding Tax Formula are available at [dor.sc.gov/withholding](https://dor.sc.gov/withholding).

### Worksheet instructions

**Personal Allowances Worksheet:** Complete the worksheet on page 3 to determine the number of withholding allowances to claim.

- **Line C: Head of household** - Generally, you may claim the head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and a qualifying individual. For more information on filing status, refer to IRS Pub. 501, available at [irs.gov](https://irs.gov).
- **Line E: Dependents** - The total number of dependents claimed on your South Carolina return must equal the number of dependents claimed on your federal return. This includes qualifying children and qualifying relatives. Enter the total number of eligible dependents.
- **Line F: Dependents under the age of 6** - Enter the number of dependents from line E who have **not** reached the age of six by December 31, 2023.

Enter the total from line G of this worksheet on line 5 of the SC W-4.

**Deductions, Adjustments, and Additional Income Worksheet:** Complete this **optional** worksheet if you plan to itemize or claim adjustments to income and want to reduce your withholding, or if you have a large amount of nonwage income not subject to withholding and want to increase your withholding.

- **Reduce withholding:** Complete this worksheet to determine if you are able to reduce the tax withheld from your paycheck to account for your itemized deductions and other adjustments to income, such as IRA contributions. If you reduce your withholding, your refund at the end of the year will be smaller, but your paycheck will be larger.
- **Increase withholding:** You can also use this worksheet to determine how much to increase the tax withheld from your paycheck if you have a large amount of nonwage income not subject to withholding, such as interest or dividends.

Enter the total from line 10 of this worksheet on line 5 of the SC W-4.

**SC W-4 Worksheets**  
KEEP FOR YOUR RECORDS

**Personal Allowances Worksheet**

<b>A</b>	Enter 1 for yourself .....	<b>A</b>	_____
<b>B</b>	Enter 1 if you will file as married filing jointly .....	<b>B</b>	_____
<b>C</b>	Enter 1 if you will file as head of household .....	<b>C</b>	_____
<b>D</b>	Enter 1 if: .....	<b>D</b>	_____
	<ul style="list-style-type: none"> <li>• You are single, or married filing separately, and have only one job; <b>or</b></li> <li>• You are married filing jointly, have only one job, and your spouse doesn't work; <b>or</b></li> <li>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</li> </ul>		
<b>E</b>	<b>Dependents:</b> Enter the number of dependents you will claim on your 2023 federal return .....	<b>E</b>	_____
<b>F</b>	<b>Dependents under the age of 6:</b> Enter the number of dependents from line <b>E</b> who are under the age of 6 as of December 31, 2023. ....	<b>F</b>	_____
<b>G</b>	Add line A through line F. ....	<b>G</b>	_____

For accuracy, **complete all worksheets that apply.**

- **If you plan to itemize or claim adjustments to income** and want to reduce your withholding, or if you have a large amount of nonwage income not subject to withholding and want to increase your withholding, see the **Deductions, Adjustments, and Additional Income Worksheet** below.
- If the above situation does not apply, **stop here** and enter the number from line G on line 5 of the SC W-4 on page 1.

**Deductions, Adjustments, and Additional Income Worksheet**

**Note:** Use this worksheet **only** if you plan to itemize deductions, claim certain adjustments to income, or have a large amount of nonwage income not subject to withholding.

<b>1</b>	Enter an estimate of your 2023 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 10% of your income. For more information, refer to IRS Pub. 505, available at <b>irs.gov</b> . ....	<b>1</b>	\$ _____
<b>2</b>	Enter the 2023 federal standard deduction amount based on your filing status. ....	<b>2</b>	\$ _____
<b>3</b>	Subtract line 2 from line 1. If zero or less, enter 0. ....	<b>3</b>	\$ _____
<b>4</b>	Enter an estimate of your 2023 adjustments to income and any additional standard deduction for age or blindness. For more information, refer to IRS Pub. 505, available at <b>irs.gov</b> . ....	<b>4</b>	\$ _____
<b>5</b>	Add line 3 and line 4 .....	<b>5</b>	\$ _____
<b>6</b>	Enter an estimate of your 2023 nonwage income not subject to withholding (such as dividends or interest) .....	<b>6</b>	\$ _____
<b>7</b>	Subtract line 6 from line 5. If zero, enter 0. Enter a negative amount in <b>brackets</b> . ....	<b>7</b>	\$ _____
<b>8</b>	Divide line 7 by \$4,400. Enter a negative amount in <b>brackets</b> . Round decimals <b>down</b> . ....	<b>8</b>	_____
<b>9</b>	Enter the number from the <b>Personal Allowances Worksheet</b> , line G. ....	<b>9</b>	_____
<b>10</b>	Add line 8 and line 9. If zero or less, enter 0. ....	<b>10</b>	_____

Enter the total from line 10 on line 5 of the SC W-4 on page 1.

**The Family Privacy Protection Act**

Under the Family Privacy Protection Act, the collection of personal information from citizens by the SCDOR is limited to the information necessary for the SCDOR to fulfill its statutory duties. In most instances, once this information is collected by the SCDOR, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

**Social Security Privacy Act Disclosure**

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 42 U.S.C. 405(c)(2)(C)(i) permits a state to use an individual's Social Security Number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.

ANNUAL WITHHOLDING CERTIFICATION FOR MILITARY  
SERVICEMEMBER'S NONRESIDENT SPOUSE

Employee's Name

Spouse's (Military Servicemember's) Name

Employee's Social Security Number

Spouse's Social Security Number

Street Address Where You and Your Spouse  
Are Currently Living

Name of Spouse's Military Station

City, State and ZIP Where You Are Living

Physical Address of Military Station

Home Telephone Number

City, State and ZIP of Military Station

Complete Questions 1 through 3a. A "NO" answer to any of these questions means that you are not exempt from withholding under the Military Spouses Residency Relief Act:

- 1a. Is your spouse a servicemember who is present in South Carolina or a bordering state in compliance with military orders?  
YES  NO
- b. What is the name of the bordering state, if applicable? \_\_\_\_\_
2. Are you in South Carolina or the bordering state solely to be with your spouse?  
YES  NO
- 3a. Do you and your spouse maintain the same domicile in a state other than South Carolina (and the bordering state, if applicable)?  
YES  NO
- b. What is your state of domicile? \_\_\_\_\_

Sign below if you answered "YES" to Questions 1a, 2, and 3a.

Signature

Date

I declare that this return and all attachments are true, correct and complete to the best of my knowledge and belief. To wilfully furnish a false or fraudulent statement to the Department is a crime.

**EMPLOYEE: Give the original SC W-4 to your employer and keep a copy for your records.**

**NOTE: This form is only valid for ONE calendar year. In order to maintain the exemption, an employee must complete a new SC W-4 in the last quarter before the start of the new calendar year.**

**Purpose of SC W-4.** A servicemember's nonresident spouse must complete SC W-4 each year in order to claim an exemption from South Carolina withholding tax under the Servicemembers Civil Relief Act (50 U.S.C. App. §§ 501-596), as amended by the Military Spouses Residency Relief Act (P.L. 111-97).

**Expiration of SC W-4.** SC W-4 must be completed before January 1 of each calendar year during which the employee's income remains exempt. The exemption expires on December 31 unless a new SC W-4 is completed.

**Revocation of SC W-4.** An employee's circumstances may change during the year so that the exemption no longer applies. Within 10 days of no longer qualifying for the exemption, an employee must revoke SC W-4 by notifying the employer in writing that the exemption no longer applies. Effective with the date that exemption no longer applies, the employer must withhold in accordance with the employee's federal Form W-4. An employee who fails to revoke SC W-4 in a timely manner may be liable for underpayment penalties.

#### **Employer's Responsibilities.**

An employer is not exempt from its withholding requirements unless the employee completes federal Form W-4 in addition to SC W-4. An employer must retain these items with the employee's personnel records:

- **Photocopy of servicemember's latest Leave and Earning Statement.** An employee claiming this exemption must provide an original of the servicemember's latest Leave and Earning Statement (LES). The LES assignment location must match the information provided on SC W-4.
- **Photocopy of Employee's Military ID Card.** An employee claiming this exemption must provide an original of the employee's current Military Identification Card, identifying the employee as a military spouse. Military Identification Cards are issued every four years. Therefore, a Military Identification Card that is more than four years old does not meet this requirement.
- **Employee's Completed SC W-4.** The employer must verify that SC W-4 as completed qualifies the employee for the exemption. An employer who believes that an employee is improperly claiming an exemption must contact the Department of Revenue immediately by writing to SC Department of Revenue, Income Office Audit, Columbia, SC 29214-0021 or by calling 803-898-5960.

See SC Revenue Ruling #10-5.

#### **Social Security Privacy Act Disclosure**

It is mandatory that you provide your social security number on this tax form. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

#### **The Family Privacy Protection Act**

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

Vermont Department of Taxes

**Employee's Withholding Allowance Certificate - Form W-4VT**

All Vermont employees should complete this form.

**To be filed with your employer.**

Last Name	First Name	Initial	Social Security Number
Filing Status - Check ONE			
<input type="checkbox"/> Single	<input type="checkbox"/> Married/Civil Union Filing Jointly	<input type="checkbox"/> Married/Civil Union Filing Separately	<input type="checkbox"/> Married, but withhold at higher single rate

**Vermont Allowances Worksheet**

1. Enter "1" for yourself if no one can claim you as a dependent. . . . . **1.** \_\_\_\_\_
2. Enter "1" if you are filing jointly and your spouse does not work . . . . . **2.** \_\_\_\_\_
3. Enter the number of dependents you plan to claim on your tax return. If you file jointly, then only one of you should claim the dependents on your W-4VT . . . . . **3.** \_\_\_\_\_
4. Enter "1" if you plan to file as "head of household". . . . . **4.** \_\_\_\_\_
5. Total number of Vermont allowances. (Add Lines 1 through 4 and enter total here.) . . . . . **5.** \_\_\_\_\_
6. Enter an additional amount, if any, you want withheld from each check. . . . . **6.** \_\_\_\_\_

**Exempt:** If you had a right to a refund of all your Vermont income tax withheld last year because you had no tax liability and you also expect to have no liability this year, write "Exempt" here. . . . . \_\_\_\_\_

**General Information**

Form W-4VT is designed so that you can have as much "take-home pay" as possible without an income tax liability due to Vermont when you file your tax return. Each withholding allowance you claim on Line 5 above will reduce the amount of income you are taxed on and therefore the amount of Vermont income tax withheld each paycheck.

Here are some things to remember as you complete this form:

- Generally, dependents are children under 19 (or up to 24 if they are a full-time student) and any relatives who live with you and you support financially.
- If you and your spouse both claim your dependents on your respective W-4VTs, not enough income tax will be withheld, and you might end up with taxes due when you file. Only one spouse should claim the dependents.
- If you entered an additional amount to be withheld on the federal W-4, consider entering 30% of that amount on Line 6.
- If you have more than one employer, consider claiming zero allowances with the employer(s) where you earn less income.

**Signature**

I certify that I am entitled to the number of withholding allowances claimed on this certificate.	
Employee's Signature	Date

*This form may be photocopied as needed.*

# FORM VA-4

## COMMONWEALTH OF VIRGINIA DEPARTMENT OF TAXATION PERSONAL EXEMPTION WORKSHEET

(See back for instructions)

1. If you wish to claim yourself, write "1" .....
2. If you are married and your spouse is not claimed on his or her own certificate, write "1" .....
3. Write the number of dependents you will be allowed to claim on your income tax return (do not include your spouse).....
4. Subtotal Personal Exemptions (add lines 1 through 3).....
5. Exemptions for age
  - (a) If you will be 65 or older on January 1, write "1" .....
  - (b) If you claimed an exemption on line 2 and your spouse will be 65 or older on January 1, write "1" .....
6. Exemptions for blindness
  - (a) If you are legally blind, write "1" .....
  - (b) If you claimed an exemption on line 2 and your spouse is legally blind, write "1" .....
7. Subtotal exemptions for age and blindness (add lines 5 through 6).....
8. Total of Exemptions - add line 4 and line 7 .....

-----  
Detach here and give the certificate to your employer. Keep the top portion for your records  
-----

### FORM VA-4 EMPLOYEE'S VIRGINIA INCOME TAX WITHHOLDING EXEMPTION CERTIFICATE

Your Social Security Number	Name		
Street Address			
City	State	Zip Code	

#### COMPLETE THE APPLICABLE LINES BELOW

1. If subject to withholding, enter the number of exemptions claimed on:
  - (a) Subtotal of Personal Exemptions - line 4 of the Personal Exemption Worksheet.....
  - (b) Subtotal of Exemptions for Age and Blindness line 7 of the Personal Exemption Worksheet .....
  - (c) Total Exemptions - line 8 of the Personal Exemption Worksheet.....
2. Enter the amount of additional withholding requested (see instructions).....
3. I certify that I am not subject to Virginia withholding. I meet the conditions set forth in the instructions ..... (check here)
4. I certify that I am not subject to Virginia withholding. I meet the conditions set forth Under the Service member Civil Relief Act, as amended by the Military Spouses Residency Relief Act ..... (check here)

Signature

Date

EMPLOYER: Keep exemption certificates with your records. If you believe the employee has claimed too many exemptions, notify the Department of Taxation, P.O. Box 1115, Richmond, Virginia 23218-1115, telephone (804) 367-8037. Note: Employers may establish a system to electronically receive Forms VA-4 from employees, provided the system meets Internal Revenue Service requirements as specified in § 31.3402(f)(5)-1(c) of the Treasury Regulations (26 CFR).

## FORM VA-4 INSTRUCTIONS

Use this form to notify your employer whether you are subject to Virginia income tax withholding and how many exemptions you are allowed to claim. You must file this form with your employer when your employment begins. If you do not file this form, your employer must withhold Virginia income tax as if you had no exemptions.

### PERSONAL EXEMPTION WORKSHEET

**You may not claim more personal exemptions on form VA-4 than you are allowed to claim on your income tax return unless you have received written permission to do so from the Department of Taxation.**

Line 1. You may claim an exemption for yourself.

Line 2. You may claim an exemption for your spouse if he or she is not already claimed on his or her own certificate.

Line 3. Enter the number of dependents you are allowed to claim on your income tax return.

**NOTE:** A spouse is not a dependent.

Line 5. If you will be age 65 or over by January 1, you may claim one exemption on Line 5(a). If you claim an exemption for your spouse on Line 2, and your spouse will also be age 65 or over by January 1, you may claim an additional exemption on Line 5(b).

Line 6. If you are legally blind, you may claim an exemption on Line 6(a). If you claimed an exemption for your spouse on Line 2, and your spouse is legally blind, you may claim an exemption on Line 6(b).

### FORM VA-4

Be sure to enter your social security number, name and address in the spaces provided.

Line 1. If you are subject to withholding, enter the number of exemptions from:

- (a) Subtotal of Personal Exemptions - line 4 of the Personal Exemption Worksheet
- (b) Subtotal of Exemptions for Age and Blindness - line 7 of the Personal Exemption Worksheet
- (c) Total Exemptions - line 8 of the Personal Exemption Worksheet

Line 2. If you wish to have additional tax withheld, and your employer has agreed to do so, enter the amount of additional tax on this line.

Line 3. If you are not subject to Virginia withholding, check the box on this line. You are not subject to withholding if you meet any one of the conditions listed below. Form VA-4 must be filed with your employer for each calendar year for which you claim exemption from Virginia withholding.

- (a) You had no liability for Virginia income tax last year and you do not expect to have any liability for this year.
- (b) You expect your Virginia adjusted gross income to be less than the amount shown below for your filing status:

	Taxable Years 2005, 2006 and 2007	Taxable Years 2008 and 2009	Taxable Years 2010 and 2011	Taxable Years 2012 and Beyond
Single	\$7,000	\$11,250	\$11,650	\$11,950
Married	\$14,000	\$22,500	\$23,300	\$23,900
Married, filing a separate return	\$7,000	\$11,250	\$11,650	\$11,950

- (c) You live in Kentucky or the District of Columbia and commute on a daily basis to your place of employment in Virginia.
- (d) You are a domiciliary or legal resident of Maryland, Pennsylvania or West Virginia whose only Virginia source income is from salaries and wages and such salaries and wages are subject to income taxation by your state of domicile.

Line 4. Under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act, you may be exempt from Virginia income tax on your wages if (i) your spouse is a member of the armed forces present in Virginia in compliance with military orders; (ii) you are present in Virginia solely to be with your spouse; and (iii) you maintain your domicile in another state. If you claim exemption under the SCRA check the box on Line 4 and attach a copy of your spousal military identification card to Form VA-4.





Complete this form and present it to your employer to avoid any delay in adjusting the amount of state income tax to be withheld from your wages.

If you do not complete this form, the amount of tax that is now being withheld from your pay may not be sufficient to cover the total amount of tax due the state when filing your personal income tax return after the close of the year. You may be subject to a penalty on tax owed the state.

Individuals are permitted a maximum of one exemption for themselves, plus an additional exemption for their spouse and any dependent other than their spouse that they expect to claim on their tax return.

If you are married and both you and your spouse work and you file a joint income tax return, or if you are working two or more jobs, the revised withholding tables should result in a more accurate amount of tax being withheld.

If you are Single, Head of Household, or Married and your spouse does not work, and you are receiving wages from only one job, and you wish to have your tax withheld at a lower rate, you must check the box on line 5.

When requesting withholding from pension and annuity payments you must present this completed form to the payor. Enter the amount you want withheld on line 6.

If you determine the amount of tax being withheld is insufficient, you may reduce the number of exemptions you are claiming or request additional taxes be withheld from each payroll period. Enter the additional amount you want to have withheld on line 6.

Employees who reside in Kentucky, Maryland, Ohio, Pennsylvania, Virginia or who are a Military Spouse exempt from income tax on wages, see page 2.

----- cut here -----
WV IT-104
Rev. 03/2023 WEST VIRGINIA EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

1. If SINGLE, and you claim an exemption, enter 1, if you do not, enter 0 \_\_\_\_\_

2. If MARRIED, one exemption each for husband and wife if not claimed on another certificate.

(a) If you claim both of these exemptions, enter 2 \_\_\_\_\_

(b) If you claim one of these exemptions, enter 1 \_\_\_\_\_

(c) If you claim neither of these exemptions, enter 0 \_\_\_\_\_

3. If you claim exemptions for one or more dependents, enter the number of such exemptions. .... \_\_\_\_\_

4. Add the number of exemptions which you have claimed above and enter the total ..... \_\_\_\_\_

5. If you are Single, Head of Household, or Married and your spouse does not work, and you are receiving wages from only one job, and you wish to have your tax withheld at a lower rate, check here

6. Additional withholding per pay period under agreement with employer, enter amount here ..... \$ \_\_\_\_\_

I certify, under penalties provided by law, that the number of exemptions claimed in this certificate is not in excess of those to which I am entitled.

Date \_\_\_\_\_ Signature \_\_\_\_\_

NONRESIDENTS - SEE REVERSE SIDE

# Employee's Wisconsin Withholding Exemption Certificate/New Hire Reporting

**WT-4**

## Employee's Section (Print clearly)

Employee's legal name (first name, middle initial, last name)			Social security number	<input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <b>Note:</b> If married, but legally separated, check the Single box.
Employee's address (number and street)			Date of birth	
City	State	Zip code	Date of hire	

### FIGURE YOUR TOTAL WITHHOLDING EXEMPTIONS BELOW

Complete Lines 1 through 3

1. (a) Exemption for yourself – enter 1 .....
  - (b) Exemption for your spouse – enter 1 .....
  - (c) Exemption(s) for dependent(s) – you are entitled to claim an exemption for each dependent .....
  - (d) Total – add lines (a) through (c) .....
2. Additional amount per pay period you want deducted (if your employer agrees) .....
3. I claim complete exemption from withholding (see instructions). Enter "Exempt" .....

I CERTIFY that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled. If claiming complete exemption from withholding, I certify that I incurred no liability for Wisconsin income tax for last year and that I anticipate that I will incur no liability for Wisconsin income tax for this year.

Signature \_\_\_\_\_ Date Signed \_\_\_\_\_

#### EMPLOYEE INSTRUCTIONS:

**• WHO MUST COMPLETE:**

Effective on or after January 1, 2020, every newly-hired employee is required to provide a completed Form WT-4 to each of their employers. Form WT-4 will be used by your employer to determine the amount of Wisconsin income tax to be withheld from your paychecks. If you have more than one employer, you should claim a smaller number or no exemptions on each Form WT-4 provided to employers other than your principal employer so that the total amount withheld will be closer to your actual income tax liability.

You must complete and provide your employer a new Form WT-4 within 10 days if the number of exemptions previously claimed DECREASES.

You may complete and provide to your employer a new Form WT-4 at any time if the number of your exemptions INCREASES.

Your employer may also require you to complete this form to report your hiring to the Department of Workforce Development.

**• UNDER WITHHOLDING:**

If sufficient tax is not withheld from your wages, you may incur additional interest charges under the tax laws. In general, 90% of the net tax shown on your income tax return should be withheld.

**• OVER WITHHOLDING:**

If you are using Form WT-4 to claim the maximum number of exemptions to which you are entitled and your withholding exceeds your expected income tax liability, you may use Form WT-4A to minimize the over withholding.

**WT-4 Instructions** – Provide your information in the employee section.

**• LINE 1:**

(a)-(c) Number of exemptions – Do not claim more than the correct number of exemptions. If you expect to owe more income tax for the year than will

be withheld if you claim every exemption to which you are entitled, you may increase your withholding by claiming a smaller number of exemptions on lines 1(a)-(c) or you may enter into an agreement with your employer to have additional amounts withheld (see instruction for line 2).

(c) Dependents – Those persons who qualify as your dependents for federal income tax purposes may also be claimed as dependents for Wisconsin purposes. The term "dependents" does not include you or your spouse. Indicate the number of dependents that you are claiming in the space provided.

**• LINE 2:**

Additional withholding – If you have claimed "zero" exemptions on line 1, but still expect to have a balance due on your tax return for the year, you may wish to request your employer to withhold an additional amount of tax for each pay period. If your employer agrees to this additional withholding, enter the additional amount you want deducted from each of your paychecks on line 2.

**• LINE 3:**

Exemption from withholding – You may claim exemption from withholding of Wisconsin income tax if you had no liability for income tax for last year, and you expect to incur no liability for income tax for this year. You may not claim exemption if your return shows tax liability before the allowance of any credit for income tax withheld. If you are exempt, your employer will not withhold Wisconsin income tax from your wages.

You must revoke this exemption (1) within 10 days from the time you expect to incur income tax liability for the year or (2) on or before December 1 if you expect to incur Wisconsin income tax liabilities for the next year. If you want to stop or are required to revoke this exemption, you must complete and provide a new Form WT-4 to your employer showing the number of withholding exemptions you are entitled to claim. This certificate for exemption from withholding will expire on April 30 of next year unless a new Form WT-4 is completed and provided to your employer before that date.

## Employer's Section

Employer's name			Federal Employer ID Number	
Employer's payroll address (number and street)		City	State	Zip code
Completed by	Title	Phone number ( )	Email	

**EMPLOYER INSTRUCTIONS for Department of Revenue:**

- If you do not have a Federal Employer Identification Number (FEIN), contact the Internal Revenue Service to obtain a FEIN.
- If the employee has claimed more than 10 exemptions OR has claimed complete exemption from withholding and earns more than \$200.00 a week or is believed to have claimed more exemptions than they are entitled to, mail a copy of this certificate to: Wisconsin Department of Revenue, Audit Bureau, PO Box 8906, Madison WI 53708 or fax (608) 267-0834.
- Keep a copy of this certificate with your records. If you have questions about the Department of Revenue requirements, call (608) 266-2772 or (608) 266-2776.

**EMPLOYER INSTRUCTIONS for New Hire Reporting:**

- This report contains the required information for reporting a New Hire to Wisconsin. If you are reporting new hires electronically, you do not need to forward a copy of this report to the Department of Workforce Development. Visit <https://dwd.wi.gov/uinh/> to report new hires.
- If you do not report new hires electronically, mail the original form to the Department of Workforce Development, New Hire Reporting, PO Box 14431, Madison WI 53708-0431 or fax toll free to 1-800-277-8075.
- If you have questions about New Hire requirements, call toll free (888) 300-HIRE (888-300-4473). Visit [dwd.wi.gov/uinh/](http://dwd.wi.gov/uinh/) for more information.

# Nonresident Military Spouse Withholding Exemption

## Part I - Information About the Employee

Legal last name	Legal first name	M.I.	Social Security Number
Address (number and street)			
City or Post Office	State	Zip code	

## Part II - Employee's Certification: Wages are Exempt from Wisconsin's Income Tax and Withholding

I certify that:

- My spouse is a member of the armed forces and is present in Wisconsin in compliance with military orders,
- I am present in Wisconsin solely to be with my spouse, and
- My wages are exempt from Wisconsin income tax and withholding because I qualify and choose to make an election under [50 U.S.C. 4001\(a\)\(3\)](#) to be a resident of \_\_\_\_\_.

## Part III – Employee No Longer Qualifies for Exemption from Wisconsin's Income Tax and Withholding

I no longer qualify for the exemption under Part II as of \_\_\_\_\_  
Date (mm/dd/yyyy)

## Part IV – Employee's Signature

*Under penalties of perjury, I declare that the above information is true, correct, and complete to the best of my knowledge and belief.*

**SIGN  
HERE →**

Name	Date
------	------

## Part V – Information About the Employer

Legal name	Employer Federal ID Number		
Address (number and street)			
City or Post Office	State	Zip code	

### **Applicable Laws and Rules**

This document provides statements or interpretations of the following laws and regulations enacted as of August 23, 2023: sec. 71.66, [Wis. Stats.](#), and sec. Tax 2.92, [Wis. Adm. Code.](#)

The address will be displayed appropriately in a left window envelope.

**DEPARTMENT OF WORKFORCE DEVELOPMENT  
NEW HIRE REPORTING  
PO BOX 14431  
MADISON WI 53708-0431**

# Nonresident Certificate Forms

**Note:** The W-4 Forms section may contain Non-Resident Certificates and/or MSRRA forms.

Arizona.....	2
Arkansas .....	3
Connecticut .....	4
Delaware .....	6
District of Columbia .....	8
Hawaii .....	10
Illinois .....	14
Indiana .....	17
Iowa .....	18
Kansas.....	19
Minnesota .....	20
Missouri .....	22
Nebraska.....	23
New Jersey.....	27
New York .....	28
North Carolina .....	30
North Dakota .....	33
Pennsylvania.....	35
West Virginia .....	37
Wisconsin .....	38

**Arizona tax rates have decreased. As a result, we are revising withholding percentages and are requiring taxpayers to complete a new Form A-4V for 2023.**

Type or print your Full Name		Your Social Security Number	
Home Address – number and street or rural route			
City or Town	State	ZIP Code	

**Check either box 1 or box 2:**

- 1** I am an Arizona resident employed outside of Arizona. I elect to have Arizona income taxes withheld from my compensation paid for services performed outside of Arizona for my employer as authorized by A.R.S. § 43-408. Withhold from gross taxable wages at the percentage checked (**check only one percentage**):
- 0.5%     1.0%     1.5%     2.0%     2.5%     3.0%     3.5%
- Check this box and enter an extra amount to be withheld per paycheck..... \$
- 2** I am an Arizona resident employed outside of Arizona. I elect to terminate my prior election for voluntary Arizona income tax withholding from my compensation paid for services performed outside of Arizona for my employer.

I certify that I have made the election marked above.

---

EMPLOYEE'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

**General Instructions**

**Who May Use Form A-4V**

Arizona Form A-4V is for Arizona resident employees who are performing work outside of Arizona. Use this form to request that your employer withhold Arizona income taxes from your wages for work done outside of Arizona. This amount is applied to your Arizona income tax due when you file your return. Your employer is not required by statute to grant your request.

If your employer agrees to withhold Arizona income tax from your wages, Arizona withholding is a percentage of your gross taxable wages of every paycheck. You may also have your employer withhold an extra amount from each paycheck.

**What are my "Gross Taxable Wages"?**

For withholding purposes, "gross taxable wages" are the wages from each paycheck that will generally be in box 1 of your federal Form W-2. It is your gross wages less any pretax deductions, such as your share of health insurance premiums.

**What Should I do With Form A-4V?**

Complete this form to request that your employer withhold Arizona income tax from your wages and elect an Arizona withholding percentage and any additional amount to be withheld from each paycheck. Give your completed form to your employer.

**Employer Certification**

\_\_\_\_\_, the employer of an Arizona resident,  
(NAME OF EMPLOYER – COMPANY OR INDIVIDUAL)

\_\_\_\_\_, whose compensation is for services performed outside of Arizona,  
(EMPLOYEE'S NAME)

has agreed to withhold Arizona income taxes from the employee's compensation as authorized by A.R.S. § 43-408. As stated in A.R.S. § 43-408(B), the employer understands and agrees that the employer and the employee are subject to the provisions of Chapter 4 of Title 43 of the Arizona Revised Statutes, as if the employer were required to withhold Arizona income taxes from such compensation.

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SIGNATURE OF OFFICER, SOLE PROPRIETOR, OR AGENT \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

**State of Arkansas**

**Texarkana Employee's Withholding Exemption Certificate**

Employee Full Name \_\_\_\_\_ SSN \_\_\_\_\_

Employee Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**If Texarkana Exmption is Claimed for Arkansas Income Tax Withholding, Check One of the Following:**

Texarkana, ARKANSAS (resident within city limits only)

Texarkana, TEXAS (resident within city limits only)

The above information is correct as of this date: \_\_\_\_\_

Under penalty of perjury, I certify that the above information is true and if there is a change in my status, I will notify my employer within seven (7) days after the change occurs.

Signature \_\_\_\_\_ Date \_\_\_\_\_

**INSTRUCTIONS FOR THE TEXARKANA EXEMPTION CERTIFICATE**

Any employee who qualifies for the exemption should check the appropriate box then sign and date the form.

The place of physical residency should be placed in the employee address field. A post office box or route number is not acceptable.

It is the responsibility of the employee to notify the employer within seven (7) days after any change to the exemption claimed.

The completed certificate should be maintained by the employer.

The employer does not have the authority to cease withholding Arkansas Income Tax unless the employee qualifies for, and checks, one the exemptions above.

Employees exempt from Arkansas Withholding, who would be required to file a return without the exemption, must still file an Arkansas Individual Income Tax return.

If you have any questions regarding the Texarkana exemption please contact the Withholding Tax Department at 501-682-7290.

# Form CT-W4NA

## Employee's Withholding Certificate Nonresident Apportionment

Effective January 1, 2024

Do not mail this form to the Department of Revenue Services (DRS). Give the certificate to your employer.

Your first name and middle initial	Last name	Your Social Security Number ____-____-____ : : : ____-____-____
Home address (number and street), apartment number, PO Box		
City, town, or post office	State	ZIP code

**Purpose:** Complete Form CT-W4NA and give it to your employer if you are a nonresident who performs services partly within and partly outside of Connecticut for the same employer. Form CT-W4NA, in addition to **Form CT-W4, Employee's Withholding Certificate**, will assist your employer in withholding the correct amount of Connecticut income tax from your wages for services performed in Connecticut.

### How Your Employer Will Calculate Your Withholding

If you are a nonresident, your employer is required to withhold Connecticut income tax on all wages paid to you unless:

1. You have filed Form CT-W4NA with your employer; **or**
2. Your employer maintains adequate current records to accurately determine the amount of wages paid to you for the services performed within Connecticut.

If you have completed Form CT-W4NA, your employer will withhold Connecticut income tax from your wages based on the percentage of your services you estimate you will perform in Connecticut during the calendar year. Your employer may determine the percentage of wages paid to you for services performed within Connecticut based on your Form CT-W4NA on file from the preceding calendar year. Your employer will make necessary adjustments during the calendar year if your employer knows or has reason to know that the percentage of services you estimated on Form CT-W4NA is no longer correct. In making the adjustments, your employer will determine the percentage of wages paid to you for the performance of services within Connecticut by using the same percentage your wages derived from or connected with Connecticut sources bears to your total wages.

Employee Apportionment Worksheet - Complete Lines 1 through 5 when the income from employment is earned both inside and outside Connecticut.		
1. Estimated total working days inside and outside of Connecticut at this job: Total days in the year less nonworking days (holidays, weekends, etc.)	1.	
2. Estimated number of days physically in Connecticut for employment-related activities: <b>See instructions.</b>	2.	
3. Estimated number of days in Connecticut attributed to ancillary activities: See instructions.	3.	
4. Estimated Connecticut working days: Subtract Line 3 from Line 2.	4.	
5. Estimated Connecticut percentage of services performed in Connecticut: Divide Line 4 by Line 1.	5.	%

**Employee Declaration:** I certify that I am not a resident of Connecticut and my residence is as stated above. I further certify that the percentage of my services performed in Connecticut during the calendar year is accurately estimated above. I will notify my employer within ten days of any change in the percentage of my services performed within Connecticut or of a change in my status from nonresident to resident of Connecticut. I declare under penalty of law that I have examined this certificate and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for reporting false information is a fine of not more than \$5,000, imprisonment for not more than five years, or both.

Signature of employee	Date
-----------------------	------

**Employer Declaration:** I certify that I am an authorized representative of the employer and that I have direct knowledge of the duties and work locations of the employee submitting this form. To the best of my knowledge the information provided by the employee is a reasonable estimate of the proportion of time and duties this employee will perform within Connecticut.

Signature of authorized representative	Date
Employer name and address	Connecticut Tax Registration Number

**Employer:** You must withhold the applicable amount of Connecticut income tax from wages paid to employees who complete this certificate. You must make necessary adjustments during the calendar year if you know or have reason to know the percentage of services your nonresident employee estimated on Form CT-W4NA is no longer correct. In making those adjustments, you must determine the percentage of wages paid to the employee for the performance of services within Connecticut by using the same percentage the employee's wages

derived from or connected with Connecticut sources bears to the employee's total wages. If you maintain adequate current records to accurately determine the amount of the nonresident employee's wages paid to the employee for services performed within Connecticut, you may withhold Connecticut income tax from your employee's wages based on those records whether or not your employee files Form CT-W4NA. Keep this certificate with your records.



### When to Complete Form CT-W4NA

You must complete Form CT-W4NA if any of the following is true for the calendar year:

- You are a nonresident who performs services partly within and partly outside of Connecticut for the same employer; **or**
- The percentage of services you perform within Connecticut has changed from the percentage you indicated on the most recent Form CT-W4NA on file with your employer; **or**
- Your residency status has changed from resident to nonresident.

**General Instructions:** Before you complete Form CT-W4NA, review the information you have provided on Form CT-W4 and make any necessary changes. If you have not completed Form CT-W4, you must complete and provide it to your employer before you complete Form CT-W4NA.

Complete the certificate, sign it, and return it to your employer.

### Convenience of the Employer Test

Residents of states with a “convenience of the employer” test will be subject to similar rules for work performed for a Connecticut employer.

### Employee Apportionment Worksheet

A nonresident or part-year resident who is employed in Connecticut during the nonresidency period is required to use the *Employee Apportionment Worksheet* on Page 1 to estimate the percentage of time spent performing services in Connecticut if the employer does not maintain adequate current records to accurately determine the amount of wages paid for services performed within the state.

The apportionment must be a reasonable estimate of your time spent performing services in Connecticut. If you discover later that the percentage originally reported to your employer is no longer accurate, you must complete and provide a new Form CT-W4NA to your employer.

**Regardless of the estimated percentage computed on this worksheet**, you must file **Form CT-1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*, for the taxable year and report your Connecticut-sourced wages based on the actual days worked in Connecticut and the actual income received. The percentage indicated on this form does not determine the amount of Connecticut income tax that may be due when filing your Form CT-1040NR/PY.

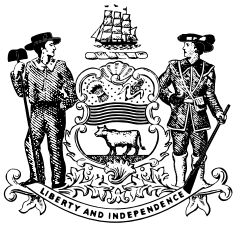
### Line Instructions for Employee Apportionment Worksheet

**Line 1:** Enter the estimated total number of days you expect to work inside and outside of Connecticut during the calendar year. A work day does not include days on which you are not required to work, such as holidays, sick days, vacations, paid or unpaid leave, but does include days in which you perform activities that are ancillary to your primary work duties.

**Line 2:** Enter the number of days you expect to be physically present in Connecticut for any employment-related activities including duties that may be considered ancillary to your primary work duties. If you spend a working day partly inside and partly outside of Connecticut, treat the day as having been spent entirely inside Connecticut. Include the number of days you worked for a Connecticut employer from a remote location. See *Convenience of the Employer Test*, in the previous column.

**Line 3:** Enter the estimated number of days in Connecticut that you expect to perform activities that are ancillary to your primary work duties.

An activity performed in Connecticut may be considered ancillary if the activity is secondary to your primary work duties normally performed at a base of operations outside of Connecticut. Days on which you perform ancillary activities are not considered Connecticut working days in calculating the estimated percentage of services performed in Connecticut during the calendar year.



# DELAWARE FORM

## DIVISION OF REVENUE DE-W4NR



### NON- RESIDENT WITHHOLDING ALLOWANCE(S) COMPUTATION

<b>A</b>	Enter "1" for Yourself (2 if 60 years old or older) if no one else claims you as a dependent	<b>A</b>	
<b>B</b>	Enter "1" for your Spouse (2 if 60 years old or older) if no one else claims your spouse as a dependent	<b>B</b>	
<b>C</b>	Enter number of dependents other than your spouse that you will claim	<b>C</b>	
<b>D</b>	Add Lines A through C <span style="float: right;">☰</span>	<b>D</b>	

INCOME AND ADJUSTMENTS			Column A	Column B
			TOTAL	DELAWARE SOURCE
1	Wages	1	\$	
2	Non-wage Income (Net of Losses - See Instructions)	2	\$	
3	Total Income (Add Line 1 and Line 2) <span style="float: right;">☰</span>	3	\$	
4a	Federal Adjustments to Income (See Instructions)	4a	\$	
4b	Delaware Adjustments to Income (See Instructions)	4b	\$	
4c	Total Adjustments to Income (Add Line 4a and Line 4b) <span style="float: right;">☰</span>	4c	\$	
5	Adjusted Gross Income (Subtract Line 4c from Line 3) <span style="float: right;">☰</span>	5	\$	
6	PRORATION DECIMAL (Line 5: Column B ÷ Column A) <span style="float: right;">☰</span>	6		

DEDUCTIONS			Column A	Column B
7	Deductions (Higher of Standard or Itemized - See Instructions)	7	\$	
8	Estimated Taxable Income (Subtract Line 7 from Line 5, Column A) <span style="float: right;">☰</span>	8	\$	
9	Gross Tax Liability (Computed using Line 8 - See Example Below) <span style="float: right;">☰</span>	9	\$	
10	Personal Credits (Multiply Line D by \$110) <span style="float: right;">☰</span>	10	\$	
11	Net Liability before Proration (Subtract Line 10 from Line 9) <span style="float: right;">☰</span>	11	\$	
12	Proration Decimal (Enter from Line 6)	12		
13	Estimated Tax Liability (Multiply Line 11 by Line 12) <span style="float: right;">☰</span>	13	\$	
14	Number of Pay Periods (From Employer or See Instructions)	14		
15	Withholding per Pay Period (Divide Line 13 by Line 14) <span style="float: right;">☰</span>	15	\$	

Tax Table			
Taxable Income Between	Pay	Plus	On Amounts Over
\$0 - 2,000	\$ 0.00	0.00%	\$ 0
2,001 - 5,001	\$ 0.00	2.20%	\$ 2,000
5,001 - 10,001	\$ 66.00	3.90%	\$ 5,000
10,001 - 20,001	\$ 261.00	4.80%	\$ 10,000
20,001 - 25,001	\$ 741.00	5.20%	\$ 20,000
25,001 - 60,001	\$ 1,041.00	5.55%	\$ 25,000
60,001 & over	\$ 2,943.50	6.60%	\$ 60,000

**EXAMPLE OF GROSS TAX LIABILITY CALCULATION:**  
 If your Estimated Taxable Income, (Line 8) is \$12,000:

PAY: \$261.00 + {(12,000 - 10,000) x 0.048}  
 = \$261.00 + (2,000 x 0.048)  
 = \$261.00 + 96.00  
 = \$357.00

## INSTRUCTIONS

**PERSONAL CREDITS:** On Lines A and B enter "1" for yourself & your spouse. You and your spouse are each entitled to an extra personal credit if age 60 or over. On Line C enter the number of dependents other than your spouse you will claim. On Line D enter the total of Lines A through C. The total number of personal credits on this form may not necessarily equal the number of exemptions entered on your federal W-4 form. The effects of itemized deductions and adjustments to income on your withholding are not reconciled by increasing your number of personal credits (exemptions) as is done on the federal W-4 form. These adjustments are made below in the "Income and Adjustments" and "Deductions" sections of this form.

### INCOME AND ADJUSTMENTS

**LINE 1. ESTIMATED WAGES:** Enter an estimate of your total annual wage income in Column A, and your Delaware source wage income in Column B.

**LINE 2. ESTIMATED NON-WAGE INCOME:** Enter an estimate of your total annual non-wage income in Column A, and your Delaware source non-wage income in Column B. Non-wage income includes the following: business income, winnings from pari-mutuel wagering, income or gain derived from the ownership or disposition of real or tangible personal property, annuities, dividends and interest. All pension income should be included under total non-wage income on Line 2, Column A. **NO PENSION, ANNUITIES, DIVIDEND OR INTEREST INCOME SHOULD BE INCLUDED UNDER DELAWARE SOURCE NON-WAGE INCOME (Line 2, Column B).** Capital and operating losses should be taken into account when estimating non-wage income. If you are unsure about the amount of your non-wage income estimate, for the purposes of completing this form, you may wish to consult your prior year federal form 1040 to help form an approximation.

**LINE 3. TOTAL INCOME:** Add Lines 1 and 2 for both columns. Enter the results on Line 3 in each column. This is your estimated total income.

**LINE 4a. FEDERAL ADJUSTMENTS TO INCOME:** Enter an estimate of your current year's FEDERAL adjustments to income. These include alimony paid, IRA contributions, and payments to a Keogh. Federal adjustments are related to the income creating the allowance of the adjustment. In most cases, the optimum withholding for Delaware purposes will be achieved by entering all federal adjustments on Line 4a, Column A, and entering a zero on Line 4a, Column B.

**LINE 4b. DELAWARE ADJUSTMENTS TO INCOME:** Enter an estimate of your current year's DELAWARE adjustments to income. These adjustments include an exclusion for certain persons age 60 and over or disabled, the deduction of federally taxable Social Security, and deductions acquired through the State Travelink program. An estimate for your Delaware pension exclusion should be included in the amount entered on Line 4b, Column A. **DO NOT INCLUDE AN ESTIMATE OF YOUR DELAWARE PENSION OR RETIREMENT EXCLUSION IN THE AMOUNT YOU ENTER ON LINE 4b, COLUMN B. NOTE: Effective January 1, 2000 for taxpayers who are 60 years of age or older, the amount of allowable pension exclusion is \$12,500. See your most recent Delaware instructions for items included as adjustments.**

**LINE 4c. TOTAL ADJUSTMENTS TO INCOME:** Add Lines 4a and 4b. Enter the results on Line 4c.

**LINE 5. ADJUSTED GROSS INCOME (AGI):** Subtract the amounts on Line 4c from the amounts on Line 3. Enter the results on Line 5.

**LINE 6. PRORATION DECIMAL:** Divide the amount on Line 5, Column B (Delaware Source AGI) by the amount on Line 5, Column A (Total AGI). Round off to the fourth position. For example, if Delaware Source AGI is \$11,500 and Total AGI is \$20,000, the proration decimal would be 0.5795 ( $11,500/20,000=0.5795$ ).

### DEDUCTIONS

**LINE 7. DEDUCTIONS:** Please enter the higher of the available standard deductions or itemized deductions.

*Standard Deduction:* Filing Status 1 (Single) \$3,250; Filing Status 2 (Joint) \$6,500 Filing Status 3 (Married Filing Separate Forms) \$3,250. Taxpayers age 65 and over (and or/blind) are entitled to an additional standard deduction in the amount of \$2,500. Persons electing to itemize their deductions DO NOT qualify for an additional standard deduction.

*Itemized Deductions:* Enter an estimate of your current year's itemized deductions, i.e., home mortgage interest, real estate and other taxes (excluding State of Delaware income tax paid), charitable contributions, medical expenses in excess of 7.5% of AGI, and miscellaneous deductions (most miscellaneous deductions are now deductible only in excess of 2% of your income.) If computing this section using the married filing separate status, the following rule applies: Include **ONLY** the amount of itemized deductions that pertain to **YOUR** return.

### WITHHOLDING CALCULATION

**LINE 8. ESTIMATED TAXABLE INCOME:** Subtract Line 7 from Line 5. Enter the result on Line 8.

**LINE 9. GROSS TAX LIABILITY:** Calculate tax liability based on the amount found on Line 8. Enter the result on Line 9. Refer to the tax table and example of the tax liability calculation on the front of this form.

**LINE 10. PERSONAL CREDITS:** Multiply the number on Line D by \$110. Enter the result on Line 10.

**LINE 11. NET LIABILITY BEFORE PRORATION:** Subtract Line 10 from Line 9. Enter the result on Line 11. Enter zero if Line 9 is greater than Line 10.

**LINE 12. PRORATION DECIMAL:** Enter the proration decimal from Line 6.

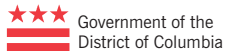
**LINE 13. ESTIMATED DELAWARE SOURCE LIABILITY:** Multiply Line 11 by Line 12 (Round to two positions.) Enter the result on Line 13.

**LINE 14. NUMBER OF PAY PERIODS:** Enter the number of pay periods per year for your Delaware source wage income. (i.e.: If you are paid weekly, enter 52. If you are paid every other week, enter 26. If you are paid bi-monthly, enter 24. If you are paid monthly, enter 12.)

**LINE 15. WITHHOLDING PER PAY PERIOD:** Divide amount on Line 13 by the number of pay periods on Line 14. This is the amount which will be withheld from your paycheck for the State of Delaware's Personal Income Tax.

**PLEASE NOTE:** You will be in violation of the estimated tax laws if, when filing your tax return, you have not paid to the Division of Revenue: (1) 90% of your current tax liability; or (2) 100% of your previous year tax liability or 110% if your AGI is over \$150,000 (\$75,000 if filing separately) for the current year. For underpayment of estimated tax, a penalty of 1.5% per month, or fraction of a month, is imposed on the amount of the underpayment, for the period the underpayment existed.

**Additional information and Estimated tax forms are available from the Division of Revenue, 820 N. French Street, Wilmington, DE 19801 or by phoning (302) 577-8200.**



# Form D-4A Certificate of Nonresidence in the District of Columbia

Enter Year

First name

M.I. Last name

Grid for name input

Temporary DC address (number and street)

Social security number

Grid for address and social security number

Permanent address (number and street)

Apartment number

Grid for permanent address and apartment number

City

State

Zip code + 4

Grid for city, state, and zip code

Country or U.S. commonwealth

Grid for country or commonwealth

**Signature** Under penalties of law, I certify that my permanent residence is not in DC and that I will not be residing in DC for 183 days or more in the tax year.

Signature

Date

Signature and Date input boxes

---

## Instructions

### **Who must file a Form D-4A?**

If you are not a resident of DC you must file a Form D-4A with your employer to establish that you are not subject to DC income tax withholding. You qualify as a nonresident if:

- Your permanent residence is outside DC during all of the tax year **and** you do not reside in DC for 183 days or more in the tax year.
- You are a service member's spouse.

Employees who are residents of DC should file a Form D-4, DC Withholding Allowance Certificate.

### **What if your resident status changes?**

If you become a DC resident any time after you have filed a Form D-4A with your employer, you must file a Form D-4 promptly so that the proper amount of DC income tax can be withheld from your wages.

### **How do you file the Form D-4?**

After completing this form, give it to your employer to keep on file.



STATE OF HAWAII — DEPARTMENT OF TAXATION  
**EMPLOYEE'S STATEMENT TO EMPLOYER CONCERNING  
NONRESIDENCE IN THE STATE OF HAWAII**

**Year  
2024**

(Please Type or Print.)

ALL lines must be completed, unless otherwise instructed. See separate Instructions.

**NOTE: References to "married" and "spouse" are also references to  
"in a civil union" and "civil union partner," respectively.**

HW6\_1 2023A 01 VID01

Full Name	Social Security Number
Present Home Address (Street, City, State, and Postal/ZIP Code)	
Name of Employer and Employer's Address (Street, City, State, and Postal/ZIP Code)	

1. Are you currently a resident of Hawaii? (See Instructions for a discussion of a "Resident.")..... Yes  No   
If you checked "Yes," stop here. Do not complete the rest of this form. Do not file this form with your employer.  
Withholding is required on your wages.

2. Have you ever been a resident of Hawaii?..... Yes  No   
If you checked "Yes," answer questions 3 through 34. If you checked "No," answer questions 3 through 23.

3. Address of your domicile which is your true, fixed, permanent home and principal establishment and to which place you intend to return whenever you are absent \_\_\_\_\_

4. If you are married or have dependents, state their relationships to you and their present addresses.  
Otherwise, enter "Not applicable" on line 4a.

	Relationship to You	Present Address
a.	_____	_____
b.	_____	_____

5. Can you be claimed as a dependent on another person's income tax return? (See Instructions.)..... Yes  No   
If you checked "Yes," is the person who can claim you as a dependent a Hawaii resident? ..... Yes  No

6. Were you physically present in Hawaii at any time during the calendar years 2020 through 2024? ..... Yes  No   
If you checked "Yes," state approximately how many days, in the aggregate, you spent in Hawaii during each of the following years: 2020 \_\_\_\_\_ 2021 \_\_\_\_\_ 2022 \_\_\_\_\_ 2023 \_\_\_\_\_ 2024 \_\_\_\_\_  
If you were present in Hawaii more than 200 days during the year, explain the reason you were in Hawaii. \_\_\_\_\_

7. Do you own real property in Hawaii?..... Yes  No   
If you checked "Yes," indicate the type of property: Residential  Rental  Other (Explain)  \_\_\_\_\_

8. Do you own real property outside Hawaii?..... Yes  No   
If you checked "Yes," indicate the type of property: Residential  Rental  Other (Explain)  \_\_\_\_\_

**Note:** If you check "Yes" to any of the questions 9 through 17, please state the reason on the dotted line next to the check boxes.

9. Do you have a Hawaii driver's license?..... Yes  No

10. Have you purchased Hawaii auto license plates?..... Yes  No

11. Do your children attend school in Hawaii? ..... Yes  No

12. Do you have any checking accounts or safe deposit boxes with banks, or other financial institutions, on which you have listed a Hawaii address?..... Yes  No

13. Do you have a Hawaii telephone listing? ..... Yes  No

14. Are you a member of any social, business, or church groups in Hawaii? ..... Yes  No

15. Are you registered to vote in Hawaii? (Except for Presidential Elections as provided under Chapter 14, Hawaii Revised Statutes) ..... Yes  No

16. Will your estate be admitted to probate in Hawaii? ..... Yes  No

17. Do you file Hawaii resident income tax returns? ..... Yes  No

18. With which Internal Revenue Service Center do you file your federal income tax returns? \_\_\_\_\_

19. Are you a U.S. citizen?..... Yes  No   
If you checked "No," are you a permanent resident alien of the U.S.?..... Yes  No   
If you are not a permanent resident alien of the U.S., state the type of visa you have. \_\_\_\_\_

20. Are you in Hawaii in compliance with military or naval orders of the United States? ..... Yes  No   
If you checked "Yes," enclose a true copy of your military or naval orders.

21. Are you in Hawaii while engaged in aviation or navigation? ..... Yes  No   
If you checked "Yes," enclose a true copy of a letter from your employer describing your services performed in aviation or navigation.

22. Are you in Hawaii while a student at any institution of learning?..... Yes  No   
If you checked "Yes," enclose a true copy of a document certified by the officials of the school, college, or university, evidencing your enrollment in their class or course.

23. Are you the spouse of a nonresident service member, crew member, or student who came to Hawaii; your principal reason for moving to Hawaii was to accompany your spouse; and it is your intention to leave Hawaii when your spouse is transferred, discharged, or graduates? ..... Yes  No   
If you checked "Yes," enclose true copies of your spouse's military or naval orders and Leave and Earning Statement, and your unexpired military spouse identification card; a letter from your spouse's employer describing your spouse's services performed in aviation or navigation; or document certified by the officials of the school, college, or university evidencing your spouse's enrollment in their class or course.

**Note:** If you checked "No" to question 2, stop here. If you checked "Yes" to question 2, answer questions 24 through 34.

24. List the years you were a resident of Hawaii. \_\_\_\_\_

25. Explain why you gave up your Hawaii residency. \_\_\_\_\_

26. If you were domiciled in Hawaii, on what date did you terminate your Hawaii domicile? \_\_\_\_\_

27. Did you move out of Hawaii to your new domicile? ..... Yes  No   
If you checked "Yes," on what date? (Note: This date may be different than the date in number 26.) \_\_\_\_\_

28. What specific steps did you take to terminate your Hawaii domicile and on what date did you take such steps? \_\_\_\_\_  
\_\_\_\_\_

29. In what state or country did you establish your new domicile? \_\_\_\_\_

30. When did you begin working in that state or country? \_\_\_\_\_

31. Did your family move out of Hawaii to your new domicile? ..... Yes  No   
If you checked "Yes," on what date? \_\_\_\_\_

32. In the state or country you are now claiming as your new domicile, have you:
- a. Purchased a home? ..... Yes  No   
If you checked "Yes," on what date was it purchased? \_\_\_\_\_
  - b. Sent your children to schools in that state or country? ..... Yes  No
  - c. Joined any social, business, or church groups in that state or country? ..... Yes  No
  - d. Registered to vote in that state or country? ..... Yes  No

33. What other specific steps did you take to establish your new domicile? \_\_\_\_\_  
\_\_\_\_\_

34. Please enter any other facts or circumstances relating to your change of domicile that you feel should be considered. \_\_\_\_\_

I declare under the penalties of section 231-36 of the Hawaii Revised Statutes, that I have answered all the above questions which I am required to answer, and that my answers are true and correct.

Employee's Signature:

Date:

STATE OF HAWAII — DEPARTMENT OF TAXATION  
**INSTRUCTIONS FOR FORM HW-6**  
**Employee's Statement to Employer Concerning**  
**Nonresidence in the State of Hawaii**

(NOTE: References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.)

## General Information

### Purpose of Form

If you are a nonresident employee and withholding is not required on your wages (see "When Withholding is Not Required"), you must file Form HW-6 with your employer in order to qualify for the exemption from withholding on your wages. By filing Form HW-6 with your employer, you are informing your employer that you are a nonresident.

### When Withholding is Required

Withholding is required on:

- (a) Wages for services performed in Hawaii, and
- (b) Wages for services performed outside Hawaii if:
- The services are performed by an employee whose regular place of employment for services for the employer is in Hawaii, **or**
  - The wages are paid out of an office in Hawaii, or the field office of an employer whose head office is in Hawaii.

### When Withholding is Not Required

(Note: Employers and employees who are exempt from the withholding provisions are not necessarily exempt from the Hawaii Income Tax Law.)

Withholding is not required on:

- (a) Wages for services performed in Hawaii, if **all** of the following conditions are met:
- The employee establishes that the employee is a nonresident,
  - The employee is performing services in the State for an aggregate of not more than 60 days during the calendar year,
  - The employee is paid for the employee's services in the State from an office outside the State,
  - The employee's regular place of employment (where the employee regularly performs services for the employer) is outside the State, **and**
  - The employer does not reasonably expect the employee to perform services in the State an aggregate of more than 60 days during the calendar year.

However, a nonresident employee performing services for a contractor as defined in section 237-6(1), Hawaii Revised Statutes, will not qualify for a withholding exemption when the contractor is performing work for a construction project located in Hawaii. Additionally, if the Director of Taxation finds that the withholding requirement is unduly

onerous or impracticable of enforcement, the Director may grant permission to an employer for exception from the withholding requirement.

(b) Wages, salaries, tips, commissions, and other compensation received on or after January 1, 2009, by a servicemember's civilian spouse for services performed by the servicemember's spouse in Hawaii as an employee, if **all** of the following conditions are met:

- The servicemember (a member of the uniformed services as defined in 10 U.S.C. section 101 (a)(5)) is present in Hawaii solely in compliance with military or naval orders, and
- The spouse is in Hawaii solely to be with the servicemember.
- The spouse and servicemember are domiciled in the same state and that state is not Hawaii.  
Sec. 302 of the Veterans Benefits and Transitions Act of 2018 - Residence of spouses for servicemembers amends SCRA to allow the spouse of a servicemember to elect to use the same state of residence as the servicemember for state or local tax purposes.

For more information see Tax Information Release (TIR) 2010-01 "*Military Spouses Residency Relief Act.*" and Tax Announcement No. 2019-01, "*Military Spouses Relief Act.*"

(c) Wages for services performed outside Hawaii if the employee establishes that the employee is a nonresident.

The following examples should help to illustrate when withholding is or is not required:

*Employee*, a resident of Oregon, is engaged to teach in Hawaii for one summer. Though *Employee* is a nonresident, withholding is required on *Employee's* wages.

*Employee*, a resident of Hawaii, is sent to the mainland for special training. Withholding is required on *Employee's* entire wages.

*Employee*, a resident of Hawaii, is a promotional sales representative for a mainland manufacturer. *Employee* has a home in Honolulu and covers all of the islands. From time to time, *Employee* goes to the mainland to attend sales conferences. Withholding is required on *Employee's* entire wages.

*Employee*, a resident of California, is brought to the State by a firm having a contract to conduct a survey for a local company. The work commences in February and is not completed until June. During this time, *Employee* makes a trip back to the mainland for

consultations. Withholding is required on the wages for the period of service in the State, but is not required on the wages for the period *Employee* is outside the State, if *Employee* is a nonresident of the State.

*Employee*, a resident of Washington, is hired on the mainland by a local company having a construction contract for work on a Pacific island not part of the State. All of *Employee's* services are performed on that island. Withholding is not required on *Employee's* wages if *Employee* is a nonresident of the State. On the other hand, withholding is required on the wages of employees performing like services for this company who are Hawaii residents or do not make the required showing of nonresidence.

*Employee*, a resident of Nevada, is hired on the mainland by a construction industry contractor to work in Hawaii on a federal contract. All of *Employee's* services are performed in Hawaii during a period that is less than 60 days in the aggregate for the calendar year. Withholding is required on **any** employee of a construction industry contractor engaged in contracting work in Hawaii regardless of the employee's state of residency or how long the employee is in Hawaii.

### Resident

A resident is taxed on income from all sources.

A Hawaii resident is (1) Every individual domiciled in Hawaii, and (2) Every other individual whether domiciled in Hawaii or not, who resides in Hawaii for other than a temporary or transitory purpose.

An individual domiciled outside Hawaii is presumed to be a resident if the individual spends more than 200 days in Hawaii during the taxable year. This presumption may be overcome by evidence satisfactory to the Department of Taxation (Department) that the individual maintained a permanent place of abode outside the State and is in the State for a temporary or transitory purpose. No person shall be deemed to have gained or lost a residence simply because of the person's presence or absence in compliance with military or naval orders of the United States, while engaged in aviation or navigation, or while a student at any institution of learning. See TIR No. 90-3, "*Income Taxation and Eligibility for Credits of an Individual Taxpayer Whose Status Changes from Resident to Nonresident or from Nonresident to Resident*" and TIR No. 97-1, "*Determination of Residence Status.*"

### Nonresident

A Hawaii nonresident is an individual who is in Hawaii for a temporary or transient pur-



pose, and whose permanent domicile is not Hawaii.

A nonresident must file an Individual Income Tax Return—Nonresident and Part-Year Resident (Form N-15), if required to do so. A nonresident will be taxed on income from Hawaii sources only. A nonresident married to a Hawaii resident may choose to file a joint resident return with the resident spouse; **however, the nonresident will then be taxed on all income from all sources.**

### Part-Year Resident

A part-year resident is an individual who was a Hawaii resident for part of the year, and a nonresident of Hawaii during the other part of the year. This includes those who became Hawaii residents during the year and those who gave up being a Hawaii resident during the year.

A part-year resident must file an Individual Income Tax Return—Nonresident and Part-Year Resident (Form N-15), if required to do so. A part-year resident will be taxed on all income from all sources during the period of residency, and on income from Hawaii sources only during the period of nonresidency.

### Domicile Defined

The term “domicile” means the place where an individual has a true, fixed, permanent home and principal establishment, and to which place the individual has, whenever absent, the intention of returning. It is the place in which an individual has voluntarily fixed the habitation of the individual and individual’s family, **not for a mere special or temporary purpose, but with the present intention of making a permanent home.** Three things are necessary to create a new domicile: first, an abandonment of the old domicile; second, the intent to establish a new domicile; and third, an actual physical presence in the new domicile. Once a domicile is established, the intent to abandon it is not itself sufficient to create a new domicile; a new domicile must be shown.

**Reminder:** If you are in Hawaii because of military orders and do not intend to make Hawaii your permanent home, you are not considered a Hawaii resident for income tax purposes even though you are in the State for more than 200 days during the taxable year.

### Resident vs. Nonresident Examples

**Note:** For more information, see TIR No. 90-3, “Income Taxation and Eligibility for Credits of an Individual Taxpayer Whose Status Changes from Resident to Nonresident or from Nonresident to Resident,” TIR No. 90-10, “Clarification of Taxation and the Eligibility for Personal Exemptions and Credits of Residents and Nonresidents in the Military

and Spouses and Dependents of Persons in the Military,” and TIR No. 97-1, “Determination of Residence Status.”

**Example 1** — A Hawaii resident who enlists in the military normally will remain a Hawaii resident regardless of the length of absence from Hawaii while stationed outside of Hawaii.

**Example 2** — Foreign students who are granted entry into the United States on “F” visas are nonresidents for Hawaii tax purposes. Researchers and faculty members who are granted entry into the United States on “H,” “J,” or “Q” visas and who have been in Hawaii for more than 200 days during the taxable year may be considered Hawaii residents.

**Example 3** — Spouses of those in the military service do not become Hawaii residents if their principal reason for moving to Hawaii was the transfer of the service member spouse to Hawaii, and if it is their intention to leave Hawaii when the service member spouse either is transferred to another military station or leaves the service.

**Example 4** — A Hawaii resident who marries a nonresident will remain a Hawaii resident unless the three requirements for changing the Hawaii resident’s domicile are also met. (Refer to “Domicile Defined” on page 1.) This situation applies in reverse to a nonresident who marries a resident. A person’s residence status will not change just because of marriage.

## Line-by-line Instructions

**At the top of the form:**

- (1) Enter your full name and social security number. If you are an alien and were issued an individual taxpayer identification number (ITIN) by the Internal Revenue Service, enter your ITIN.
- (2) Enter your current street or mailing address.
- (3) Enter your employer’s name, including any business or trade name, and current mailing address.

**Lines 1 to 23.** Answer **all** these questions.

**Line 5.** Check “Yes” if you can be claimed as a dependent on another person’s income tax return, whether or not that person actually claims you.

**Lines 24 to 34.** Complete **all** these lines if you checked “Yes” on line 2.

**Signature & Date.** Sign and date your form. It is not considered a valid form unless you sign it.

**Filing Form HW-6.** Complete and return Form HW-6 to your employer.

**Filing Form HW-7.** If withholding is not required on your wages under items (a) or (b) of “When Withholding is Not Required,” your employer must file and mail Form HW-7, Exemption From Withholding on Nonresident Employee’s Wages, along with the original Form HW-6, (employer will keep a copy of Form HW-6 for their records) to:

Hawaii Department Of Taxation  
P. O. Box 1425  
Honolulu, Hawaii 96806-1425

Telephone: 808-587-4242  
Toll-Free: 1-800-222-3229

If withholding is not required on your wages under item (c) of “When Withholding is Not Required,” your employer does not have to file Form HW-7 with the Department. Withholding is not required on your wages. Your employer will keep your Form HW-6 for their records.

**Effective Date.** Your employer shall stop withholding taxes from your wages on or after the first payroll period or the first payment of wages after Form HW-7 and Form HW-6 are filed with the Department. If your employer is not required to file Form HW-7 with the Department, your employer shall stop withholding taxes from your wages on or after the first payroll period or the first payment of wages after you give Form HW-6 to your employer.

**Investigation of Nonresidency Status.** Your employer shall withhold taxes from your wages if your employer is notified by the Department that your residency status is being investigated. Notice of the investigation and the Department’s determination will be sent to both you and your employer. A notice of the Department’s determination shall be effective for the first payment of wages made on or after the first day of the calendar month which is at least 30 days after notice from the Department is received. At the option of your employer, the Department’s determination may go into effect at an earlier payroll period.

**Change of Status.** If at anytime your residency status changes, you must notify your employer of the change in status within 10 days. Your employer then must notify the Department of the change in your residency status. The change in status shall go into effect for the first payment of wages made on or after the first day of the calendar month which is at least 30 days after the Department is notified. At the option of your employer, the change in residency status may go into effect at an earlier payroll period if you are notified of the change.

**Note to Employers:** See the instructions to Form HW-7 upon receipt of Form HW-6 from your employee.



# IL-W-5-NR Employee's Statement of Nonresidence in Illinois

## Must I complete this form?

You must complete Part 1 of this form if

- you are a resident of Iowa, Kentucky, Michigan, or Wisconsin, or
- your spouse is in the military, you and your spouse are both residents of the same state (other than Illinois) and you are in Illinois only because your spouse is stationed here by the military,

and your wages are exempt from withholding of Illinois Income Tax under the reciprocal withholding agreements between Illinois and these states or under the Military Spouses Residency Relief Act. You must file your completed Form IL-W-5-NR with your Illinois employer. If you change your state of residence, you must notify your employer within ten days.

## To employers:

You are required to have a copy of this form on file for each employee who

- is a resident of Iowa, Kentucky, Michigan, or Wisconsin; receives compensation paid in Illinois; and elects to claim exemption from withholding of Illinois Income Tax under the reciprocal withholding agreements between Illinois and these states, OR
- is exempt from Illinois Income Tax on compensation under the Military Spouses Residency Relief Act.

## Part 1: Employee information

Social Security number \_\_\_\_\_

Name \_\_\_\_\_

Mailing address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

I declare under penalties of perjury that

I am a resident of the state of:

Iowa  Kentucky  Michigan  Wisconsin, OR

My spouse and I are residents of (write the 2-letter abbreviation for your state of residency) \_\_\_\_\_ and I am in Illinois only because my spouse is a member of the US military who is stationed in Illinois.

Employee's signature \_\_\_\_\_

Date \_\_\_\_\_

IL-W-5-NR (R-12/10)

## Part 2: Employer information

Federal employer identification number \_\_\_\_\_

Name \_\_\_\_\_

Mailing address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is required. Failure to provide information may result in a penalty. This form has been approved by the Forms Management Center. IL-492-0052



# 2023 Form IL-W-6

## Certificate of Days Worked in Illinois for Non-Residents

### To employers:

Complete Step 1 and maintain a copy of this form on file for each employee who is not an Illinois resident if

- they are expected to work in the state of Illinois during the taxable year; **and**
- you **do not** maintain a time and attendance system where
  - the employee is required to record the work location for every day worked outside of the state where the employment duties are primarily performed; **and**
  - it allows the employer to allocate the employee's wages for income tax purposes among all states in which the employee performs services.

Under Public Act 101-0585, wages earned in Illinois are subject to Illinois income tax withholding. You must also have your employee complete **Form IL-W-4, Employee's and other Payee's Illinois Withholding Allowance Certificate and Instructions**, so you can withhold the correct amount of Illinois Income Tax from their pay, along with **2023 Form IL-W-6-WS, Worksheet to Report Days Worked in Illinois for Non-Residents**. You must send us this information if we request it.

### Step 1: Employer's information (completed by employer)

\_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
Federal employer identification number

\_\_\_\_\_  
Name

\_\_\_\_\_  
Mailing address

\_\_\_\_\_  
City State ZIP

#### Where do I get help?

- Visit our website at [tax.illinois.gov](http://tax.illinois.gov)
- Call our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**
- Call our TDD (telecommunications device for the deaf) at **1 800 544-5304**
- Write to  
**ILLINOIS DEPARTMENT OF REVENUE**  
**PO BOX 19044**  
**SPRINGFIELD IL 62794-9044**

### To employees:

If requested by your employer, complete Step 2 of this form prior to your first workday performing services in Illinois, or as soon as practicable after being requested, if

- you are not an Illinois resident; **and**
- you are expecting to perform non-incidental services for more than 30 working days within Illinois on your employer's behalf during the calendar year.

A **working day** is spent within Illinois if:

- you perform service on behalf of the employer and a greater amount of time on that day is spent by the individual performing duties on behalf of the employer within Illinois, without regard to time spent traveling, than is spent performing duties on behalf of the employer outside of Illinois; or
- the only service you perform on behalf of your employer on that day is traveling to a destination within Illinois, and you arrive on that day.

In addition, by January 1, 2024, you must also complete and submit **2023 Form IL-W-6-WS, Worksheet to Report Days Worked in Illinois for Non-Residents** to your employer, to report the dates and addresses of locations worked in Illinois.

### Step 2: Employee information (completed by employee)

Complete and submit this form to your employer prior to your first workday performing services in Illinois, or as soon as practicable after being requested.

By signing below, I certify that I am expecting to perform services on my employer's behalf for \_\_\_\_\_ working days in Illinois for the calendar year. I understand I must report the dates and address of locations worked in Illinois on Form IL-W-6-WS throughout the calendar year.

\_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
Social Security number

\_\_\_\_\_  
Name

\_\_\_\_\_  
Mailing address

\_\_\_\_\_  
City State ZIP

\_\_\_\_\_  
Employee's signature Date





Form  
**WH-47**  
 State Form 9686  
 (R3 / 3-21)

Indiana Department of Revenue  
**Certificate of Residence**

This form is to be used only by residents of States with a reciprocal tax agreement.\*

Indiana Employer's Name		Employer TID Number	
Employee Name		Social Security Number	
City	State	ZIP Code	

The employee swears to be a legal resident of the State of \_\_\_\_\_, and understands that income from salaries, wages, tips and commissions received from Indiana sources are taxable in their state of residence and not subject to Indiana Adjusted Gross Income Tax as a result of the reciprocal tax agreement with the State of \_\_\_\_\_. Employee further states the Indiana employer will be advised of any change in legal residence. Note: The employee understands that the employer remains responsible for withholding any applicable Indiana County taxes.

Employee Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Do not send this form to the Indiana Department of Revenue — it is to be filed with and held by the employer.  
 \*States that have reciprocal agreements with Indiana are: Kentucky, Michigan, Ohio, Pennsylvania and Wisconsin

Employee's Name: \_\_\_\_\_ Social Security Number (SSN): \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_ Phone: \_\_\_\_\_

Employer's Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_ Phone: \_\_\_\_\_

**Employee**

Iowa and Illinois have a reciprocal agreement for individual income tax purposes. A resident of Illinois working for wages or salary in Iowa should complete and file this form with their employer to withhold Illinois income tax. Any wages or salary made by an Illinois resident working in Iowa is taxable only to Illinois and not to Iowa.

**Note:** If you change your state of residence, you must notify your employer within 10 days. For information visit tax.iowa.gov .

**Employer**

You are required to have a copy of this form on file for each employee who is a resident of Illinois receiving wages or salary paid in Iowa and who claims exemption from withholding of Iowa income tax under the reciprocal agreement between Iowa and Illinois.

**Declaration:** I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this document and, to the best of my knowledge and belief, it is true, correct, and complete.

Employee Signature: \_\_\_\_\_ Date: (MM/DD/YYYY): \_\_\_\_\_

# K-4C

(Rev. 10-20)

## Kansas Employee Certificate for Allocation of Withholding Tax

500619

Employee's Name	Social Security Number	Percent subject to withholding 0.00%
Home Address (Number and Street, or Rural Route and Box Number)		
City	State	Zip Code
Employer's Name	City	State
I hereby certify that I am an employee residing at the address stated above. I estimate that the above percentage of my compensation from the employer with whom I file this certificate is for services subject to Kansas income tax withholding. I will notify my employer by filing another Form K-4C within ten (10) days of any substantial change in the proportion of services subject to Kansas withholding tax.		
Signature of Employee _____		Date _____
<b>Employee:</b> File this certificate with your employer. Do not send it to the Kansas Department of Revenue.		
<b>Employer:</b> Retain this certificate with your withholding tax records. An employer shall only accept a Kansas Employee Certificate for Allocation of Withholding Tax (K-4C) from an employee in good faith. As the employer, you may withhold on the basis of this certificate, but you must make any necessary adjustments during the year so that the proper amount is withheld from the employee. The percentage indicated on Form K-4C does not determine the amount of Kansas wages or other compensation to be reported on the Form W-2. Contact the Kansas Department of Revenue for questions about withholding tax or completing this form: Taxpayer Assistance, PO Box 3506, Topeka, Kansas 66625-3506 or call 785-368-8222. If you prefer you may fax your questions to 785-291-3614.		

### INSTRUCTIONS

This form enables an employee to estimate the percentage of services performed in Kansas. This form must be filed with the employee's employer. Any substantial changes in the percentage of services performed in Kansas must be made within 10 days with the employer by completing a new form K-4C. This certificate should only be completed when the employee wishes to take on the responsibility of determining the amount of Kansas tax to be withheld. The percentage determined should approximate the employee's annual tax liability on a calendar year basis based on the services performed in Kansas.

The computation of this Kansas withholding percentage for an employee that performed services inside and outside of Kansas is calculated by first, determining the total service being performed in Kansas in hours for hourly employees, days for salary employees, or commission for commission employees. Then, the Kansas withholding percentage is obtained by dividing the total amount of service performed in Kansas by the total services performed.

**Kansas Withholding Percent** =  $\frac{\text{Services performed in Kansas}}{\text{Total Services Performed}}$

This is the percentage that is subject to Kansas withholding and should be entered above in the box provided.



# Form MWR, Reciprocity Exemption/Affidavit of Residency for Tax Year 2023

For Michigan and North Dakota residents who work in Minnesota.

Read instructions on back.

**Employees:** Complete this form and give it to your employer.

Employee's Last Name First Name and Initial Employee's Social Security Number

Permanent Address

City State (check one) ZIP Code  
 Michigan  North Dakota

- 1 If you earned wages in Minnesota during the previous year, enter the wages you earned \$ \_\_\_\_\_  
(Round to the nearest dollar)
- 2 How long have you lived at your permanent residence? From \_\_\_\_\_ to \_\_\_\_\_  
(month/year) (month/year)
- 3 Do you return to your permanent residence at least once a month?  Yes  No  
If your answer is no, **STOP HERE**. You do not qualify for the reciprocity exemption.
- 4 Were you ever a resident of Minnesota?  Yes, from \_\_\_\_\_ to \_\_\_\_\_  No  
(month/year) (month/year)

Current Employer's Name Employer's Federal Tax ID

Employer's Mailing Address Employer's Phone Number

City State ZIP Code

I declare that the above information is correct and complete to the best of my knowledge and belief.  
I understand there is a \$500 penalty for making false statements.

Employee's Signature Date Employee's Phone Number

**Employers:** Mail this form to:

Minnesota Department of Revenue  
Mail Station 6501  
600 N. Robert St.  
St. Paul, MN 55146-6501

Keep a copy for your records.

**Note:** If this form is not filled out completely, you must withhold Minnesota income tax from wages earned in Minnesota.



# Form MWR Instructions

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## Instructions for Employees

Minnesota has income tax reciprocity agreements with Michigan and North Dakota. These agreements only cover personal service income such as wages, bonuses, tips, and commissions.

Every year, fill out this form and give it to each Minnesota employer if all of these apply:

- You are a resident of Michigan or North Dakota
- You return to your residence in that state at least once a month
- You do not want Minnesota income tax withheld from your wages

Give the completed form to your employer by the later of:

- February 28
- 30 days after you begin working or change your permanent state of residence

If you complete and submit Form MWR, you do not need to complete Form W-4MN, *Minnesota Employee Withholding/Exemption Certificate*, to claim exempt from Minnesota Withholding Tax.

### Fill Out the Form Completely

If you do not complete every item on this form or do not give the form to your employer by the due date, your employer must withhold Minnesota income tax from your wages.

### To Get a Refund of Tax Already Withheld for the Year

File Form M1, *Individual Income Tax*, with the Minnesota Department of Revenue. See the Form M1 instructions for details.

### Penalties

If you make any statements on this form that you know are incorrect, we may assess a \$500 penalty.

### Use of Information

All information on Form MWR is private by state law. It may only be given to your state of residence, the Internal Revenue Service (IRS), and to other state tax agencies as provided by law. The information may be compared with other information you gave to the Minnesota Department of Revenue.

Your name, address, and Social Security Number are required for identification. Your address is also required to verify your state of residence. Your employer's name, Federal Employer Identification Number, and address and phone number are required.

The only information not required is your phone number. We ask for it so we can contact you if we have questions.

## Instructions for Employers

Employees must provide you a complete Form MWR if one of these applies:

- They reside in Michigan or North Dakota
- They requested that you do not withhold Minnesota income tax from their wages

Form MWR is due by February 28 each year, or within 30 days after they begin working for you or change their state of residence. Employees who live in other states, including Minnesota, cannot use this form.

If an employee does not complete every item of Form MWR or does not provide the form to you by the due date, you must withhold Minnesota income tax, using the same marital status and number of allowances claimed on the employee's Minnesota Form W-4MN (or federal Form W-4, if they did not complete Form W-4MN).

If the employee provides you with a properly completed Form MWR, the employee is not required to complete Form W-4MN to claim exemption from Minnesota income tax withholding.

### Submit Completed Forms MWR to the Department

By March 31 of each year, send the completed Forms MWR to:

Minnesota Department of Revenue  
Mail Station 6501  
600 N. Robert St.  
St. Paul, MN 55146-6501

You must keep a copy of all forms for five years from the date received.

For new employees or employees who change their state of residence, send the form within 30 days after the employee gives it to you.

You may be assessed a \$50 penalty for each form you do not send us when required.

## Forms and Information

Website: [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

Email: [withholding.tax@state.mn.us](mailto:withholding.tax@state.mn.us)

Phone: 651-282 9999 or 1-800-657-3594

This information is available in alternate formats.



Missouri Department of Revenue  
**Certificate of Nonresidence or  
 Allocation of Withholding Tax**

This form is to be completed by a nonresident who performs a determinable percentage of services within Missouri.  
 Employer: For information on how this allocation may be determined, please refer to the website listed below.  
 Employee: This form is to be filed with your employer. Do not send it to the Department of Revenue.

<b>Employee</b>	Name of Employee		Social Security Number			
	Street Address	City	State	Zip Code		

I estimate the proportion of services performed within Missouri and subject to the withholding tax to be \_\_\_\_\_%.  
 I will notify my employer within 10 days of any substantial change in proportion, or a change in status to resident of Missouri.

<b>Signature</b>	Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. I also declare that I am a nonresident of the State of Missouri, and reside at the address stated above and perform services partly within and partly without Missouri.	
	Signature	Title
	Printed Name	Date (MM/DD/YYYY) ____/____/____

Form MO W-4A (Revised 11-2013)

Taxation Division  
 P.O. Box 999  
 Jefferson City, MO 65108-0999

**Phone:** (573) 751-8750  
**TDD:** (800) 735-2966  
**Fax:** (573) 522-6816  
**E-mail:** [withholding@dor.mo.gov](mailto:withholding@dor.mo.gov)

Visit <http://www.dor.mo.gov/business/withhold>  
 for additional information.



**Nebraska Income Tax Withholding  
Certificate for Nonresident Individuals**

• Use Federal Forms 1099-NEC or 1042-S.

Payor's Name and Location Address			Payee's Name and Location Address		
Name of Nebraska Payor			Payee's First Name and Initial		Last Name
Address (Number and Street, or Rural Route and Box Number)			Address (Number and Street, or Rural Route and Box Number)		
City, Town, or Post Office	State	Zip Code	City, Town, or Post Office	State	Zip Code
Nebraska ID Number			Social Security Number		
21 —					

• Lines 1 and 2, and 6 through 10 must be completed by the PAYOR.

1 Dates the services were performed.....	<b>1</b>		
2 Total payments for the personal services performed substantially in Nebraska .....	<b>2</b>		

• Lines 3 through 5 and line 11 may be completed by the PAYEE (attach additional schedule if necessary).

3 List the types and amounts of <b>ordinary and necessary business expenses</b> reasonably related to Nebraska income (see instructions):			
Type of Expense	Amount		
Enter total line 3 amount here .....	<b>3</b>		
4 List the <b>names, addresses, Social Security numbers, and amounts paid</b> to others for performances or appearances and other fees reasonably related to Nebraska income (see instructions):			
Name	Address	Social Security No.	Amount Paid
Enter total line 4 amount here .....	<b>4</b>		
5 Total business expenses and payments for which you are claiming an expense deduction (total of lines 3 and 4).....	<b>5</b>		

6 50% limitation on expense deduction (line 2 amount multiplied by .50) .....	<b>6</b>		
7 Enter the amount from line 5 or line 6, whichever is less .....	<b>7</b>		
8 Payments subject to Nebraska income tax withholding (line 2 minus line 7) .....	<b>8</b>		
9 If the amount on line 8 is <b>less than \$28,000</b> , multiply the amount by .04 and enter the result on line 9— <b>the amount to be withheld</b> .....	<b>9</b>		
10 If the amount on line 8 is <b>\$28,000 or greater</b> , multiply the amount by .06 and enter the result on line 10— <b>the amount of income tax withholding</b> .....	<b>10</b>		

• Allocation to partners, shareholders, or members (attach additional schedule if necessary).

11 Enter in the space provided the partner's, shareholder's, or member's name, Social Security number or federal ID number, percent of allocation, and the amount of Nebraska income tax withholding allocated to each partner, shareholder, or member.

Names of Partners, Shareholders, or Members	Social Security Number or Federal ID Number	Percent of Allocation	Allocated Amount
TOTALS		100%	

Under penalties of perjury, I declare that I have been authorized to make this statement and that the information disclosed in determining the amount of individual income tax to be withheld and allocated from the payments received for personal services performed substantially in Nebraska is, to the best of my knowledge and belief, correct and complete.

**sign here**

Signature of Payee or Authorized Agent \_\_\_\_\_ Signature of Preparer Other than Payee \_\_\_\_\_ Date \_\_\_\_\_

Date \_\_\_\_\_ Phone Number \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Email Address \_\_\_\_\_ **31**

## Instructions

### Nonresidents Performing Personal Services Substantially in Nebraska

Nonresidents performing personal services substantially in Nebraska must complete either the Form W-4NA or W-4NB. The payor should retain the applicable form in their records. For additional information see the Form W-4NB and [General Information Letter 21-18-1, Nonresident Income Tax Withholding for Personal Services](#).

**Purpose.** Form W-4NA is used by payors of nonresident individuals to compute Nebraska income tax withheld from payments for personal services performed substantially in Nebraska. Personal services include, but are not limited to: payments to nonresident entertainers; individual athletes; performers; consultants; public speakers; corporate board directors; or other professional services.

**Who Must Withhold Income Tax.** Any person paying a nonresident for services performed substantially in Nebraska may be required to withhold Nebraska income tax. A person must withhold Nebraska income tax if the payee is not an employee; the payment is not subject to federal income tax withholding; and the payor is either (1) maintaining an office or transacting business within Nebraska and making a payment or payments of more than \$600, or (2) making a payment or payments in excess of \$5,000.

**Form W-4NA.** Cooperation between the payor and payee is necessary to complete the [Nebraska Income Tax Withholding Certificate for Nonresident Individuals, Form W-4NA](#). Compute the amount of income tax to be withheld from payments using Form W-4NA. The income tax withholding is reported to the person performing the personal services and the Nebraska Department of Revenue (DOR) in the same manner as wages or other payments subject to income tax withholding. Use Federal Forms 1099-NEC or 1042-S and Forms [941N](#) and [W-3N](#).

**Nonresident Individuals.** Nonresident individuals can use Form W-4NA to report their business expenses and payments for performing personal services in Nebraska. If there are other payees receiving payments for services performed in Nebraska as nonresident individuals, each must complete a separate Form W-4NA.

A payor or withholding agent who pays a nonresident alien individual for providing personal services and who has withheld federal income tax on Federal Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, must also withhold state income tax using Nebraska Form W-4NA.

A nonresident alien whose country has a tax treaty with the U.S. may not be subject to nonresident income tax withholding. The payor must obtain a written statement from the payee certifying the existence of a treaty exempting U.S. income earned by the alien from federal or state income tax.

**Payments to a corporation** are subject to the income tax withholding requirements if 80% or more of the voting stock of the corporation is held by the shareholders who are performing the personal services. **Payments to a partnership or LLC** are subject to the income tax withholding requirements if 80% or more of the capital interest or profits interest of the partnership or LLC is held by the partners or members who are performing the personal services. All payments and withholding are deemed to be made to the individuals performing the personal services. The Form 1099-NEC should be issued only to an individual, not an entity. See line 11 instructions.

**The completed Form W-4NA is a part of the payor's records and must be kept with other income tax withholding records.** Federal Forms 1099-NEC or 1042-S will be issued by the payor based on the information on the completed Form W-4NA. The Forms 1099-NEC, or 1042-S state copies, will be included with the Nebraska Reconciliation of Income Tax Withheld, Form W-3N, filed with DOR.

**Penalties.** A penalty may be imposed, in addition to other penalties provided by law, on a nonresident individual for giving false information to a payor regarding payments subject to income tax withholding, if the information could result in the amount of income tax withheld totaling less than 75% of the income tax liability on these payments. A penalty may also be imposed on any payor who either knowingly uses false information or who maintains records which show the information is false.

The penalties will equal: (a) the amount of tax evaded, not collected, or not accounted for and paid over; and (b) an additional amount up to \$1,000.

**Taxpayer Assistance.** Questions may be directed to the Nebraska Department of Revenue, PO Box 98915, Lincoln, Nebraska 68509-8915. Call 800-742-7474 (NE & IA), or 402-471-5729.

### Payor Instructions

**Name and Location Address.** The payor must complete the payee's name, address, and Social Security number or federal employer ID number of the nonresident individual, corporation, partnership, or LLC.

**Line 2.** Enter the total amount of the payment for personal services performed substantially in Nebraska. Include any amounts paid to the service provider as reimbursement for expenses. See [GIL 21-18-1 Nonresident Income Tax Withholding for Personal Services](#).

**Line 9.** If line 8 is less than \$28,000, compute the amount of income tax to be withheld. Otherwise, enter zero (-0-) and compute the amount of income tax to be withheld using line 10 instructions.

### Payee Instructions

**Line 3. Ordinary and necessary business expenses reasonably related to Nebraska income.** Expenses listed on this schedule are amounts paid for travel, lodging, meals, and other ordinary and necessary expenses incurred while earning income in Nebraska.

**Line 4. Payments made to others for performances, or appearances and other fees reasonably related to Nebraska income.** Payments listed are amounts such as a percentage paid to agents or payments made to others assisting in the performance. This does **not** include payments to partners, shareholders, or members.

**Note:** If persons providing personal services also hire others to assist them, they may have an income tax withholding responsibility on the payments made to such persons. If the persons are hired as employees, then Nebraska's regular income tax withholding rules apply. If the persons are not employees and are nonresidents of Nebraska, then the person paying them must follow the guidelines in Form W-4NA. Contact the Department to receive an Income Tax Withholding Certificate to withhold Nebraska income tax.

**Line 11.** If the payment was payable to a nonresident partnership, corporation, or LLC, the Nebraska income tax withheld, computed on line 9 or line 10, must be distributed to the appropriate nonresident partners, shareholders, or members.

The payee must use line 11 to distribute the income tax withheld to the appropriate nonresident partners, shareholders, or members. Federal Forms 1099-NEC or 1042-S will be issued by the payor to each partner, shareholder, or member and must be attached to payee's individual income tax return to receive proper credit.

**Signatures.** The nonresident individual, partner, corporate officer, or member must sign this certificate, and include his or her phone number. If the payee authorizes another person to sign, there must be a power of attorney on file with the Department or attached to this certificate. Any person paid to prepare Form W-4NA must also sign the certificate.

**Email.** By entering an email address, the taxpayer acknowledges that DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email or the State of Nebraska's file share system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."

**Nonresident Individuals Performing Personal Services in Nebraska**  
Including Payments Made to Entities Where the Individual  
Owners Are Performing the Personal Services

• Payor and Payee Statement that Nebraska Withholding for Personal Services does not apply.

Payor's Name and Location Address			Payee's Name and Location Address		
Name of Nebraska Payor			Payee's First Name and Initial		Last Name
Address (Number and Street, or Rural Route and Box Number)			Address (Number and Street, or Rural Route and Box Number)		
City, Town, or Post Office	State	Zip Code	City, Town, or Post Office	State	Zip Code

Pursuant to [Neb. Rev. Stat. § 77-2753](#), nonresident **individuals** or **entities**, paid by a business entity or an individual to perform personal services in Nebraska, are also subject to Nebraska income tax withholding when:

1. Payment is made to a nonresident individual who is not subject to federal income tax withholding under the Internal Revenue Code (IRC) as an employee; OR  
Payments are made to an entity and at least 80% of the stock or other controlling interest of the entity is owned by the shareholders, partners, or members who are the individuals performing the personal services; **AND**
2. The payor maintains an office or transacts business in Nebraska and the payments exceed \$600; OR  
The payments exceed \$5,000.

**Contract Information**  
If there is no formal contract, provide service agreement information.

Contract Number	Date Project Begins:	Ends:
Contract Description		

I declare that Nebraska Income Tax Withholding does not apply to payments for personal services made pursuant to the contract or agreement referenced above because one or more of the following conditions apply:

- No essential services or activities are required to be performed in Nebraska **AND** the services or activities required to complete the project will be performed predominantly in a state other than Nebraska.
- Payment will be made to an entity, but the personal services are **not** performed by shareholders, partners, or members who are individuals representing at least 80% of the stock or other controlling interest of the entity.

Note: The entity receiving payment must withhold Nebraska income taxes on wages earned in Nebraska by the employees who actually perform the personal services in Nebraska.

- Payment will be made to a nonresident construction contractor or custom harvester furnishing capital that is a material income-producing factor. Capital is considered a material income-producing factor when the value of the capital furnished, or the value of the use of the capital, is more than 50% of the amount of the payment to the nonresident.
- The payee is a construction contractor and payment is being made to its subcontractor who is registered in the Nebraska Contractor Database. If the subcontractor is not registered in the Database, all payments are subject to income tax withholding at a rate of 5% per Neb. Rev. Stat. § 77-2753(3).
- Payment will be made to a nonresident alien whose country has a tax treaty with the U.S. A written statement must be attached to this form from the nonresident alien certifying the existence of a treaty which exempts U.S. income earned by the nonresident alien from federal or state income tax.
- Payment is made to a booking agent. Typically, when this occurs, the booking agent that actually books the persons performing the personal services must withhold under Neb. Rev. Stat. § 77-2753. See the information guide Income Tax Withholding For Nonresident Individuals Performing Personal Services in Nebraska.

This form is not valid unless signed by the payor and payee or their authorized agent.

I, the Payee (or authorized agent, if applicable) declare under penalties of law that I have examined this form, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge. The payor's (or authorized agent, if applicable) signature on this document indicates acceptance in good faith. If the information above is not correct and payor accepted this document in good faith, all assessments by the Department will be made against the payee unless the terms or circumstances of the engagement materially change.

**sign here** ▶

Signature of Payee or Authorized Agent

Daytime Phone Number

Date

Print Name

Firm's Name, Address, and Zip Code

▶ Signature of Payor or Authorized Agent

Daytime Phone Number

**STATE OF NEW JERSEY  
Department of the Treasury  
Division of Taxation  
PO Box 269  
Trenton, NJ 08695-0269**

**Employee's Certificate of Nonresidence In New Jersey**

Print or Type

First Name	MI	Last Name	Social Security Number
Street Address			
City	State		ZIP Code

**Pennsylvania Residents**

I hereby declare, under penalties of perjury, that I am a resident of the State of Pennsylvania and that, pursuant to a reciprocal agreement existing between that State and the State of New Jersey, I claim exemption from withholding of New Jersey Gross Income Tax on compensation paid to me in the State of New Jersey and authorize my employer to withhold Pennsylvania personal income taxes on my behalf.

**Note:** If you change your residence from Pennsylvania to any other state, you must notify your employer within 10 days.

\_\_\_\_\_

Date
Signature

**Military Spouses**

Under the Servicemember Civil Relief Act (SCRA), as amended by the Military Spouses Residency Relief Act, you may be exempt from New Jersey Income Tax on your wages if you reside in New Jersey but have chosen a state other than New Jersey as your legal residence. If you claim exemption under the SCRA, attach a copy of your spousal military identification card to Form NJ-165.

I certify that I am not subject to New Jersey withholding. I meet the conditions set forth under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act.

\_\_\_\_\_

Date
Signature

**New Jersey Employer**

You are required to have a copy of this form on file for each employee receiving compensation paid in New Jersey and who is a resident of Pennsylvania and claims exemption from withholding of New Jersey Gross Income Tax under the reciprocal agreement between New Jersey and Pennsylvania or who claims exemption from withholding of New Jersey Gross Income Tax under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act. **Do not forward this Form to the Division of Taxation.**

**This Form May Be Reproduced  
Do Not Forward This Form To The Division of Taxation**



# New York State, City of New York, and City of Yonkers Certificate of Nonresidence and Allocation of Withholding Tax

**Employee:** Complete this form and return it to your employer. If you become a New York State, New York City, or Yonkers resident, or you substantially change the percentage of services performed within New York State or Yonkers, you must notify your employer within 10 days. A penalty of \$500 may be imposed for furnishing false information that decreases the withholding amount.

Employee's first name and middle initial		Last name		Social Security number		Employer's name	
Street address				Street address			
City		State		ZIP code		City	
						State	
						ZIP code	

**Mark an X in the appropriate boxes below:**

(See definitions for *resident*, *nonresident*, and *part-year resident* on the back of this form.)

**Part 1 – New York State**

- I certify that I am not a resident of New York State and that my residence is as stated above.
- I estimate that \_\_\_\_\_ % of my services during the year will be performed within New York State and subject to New York State withholding tax.

**Part 2 – New York City**

- I certify that I am not a resident of New York City and that my residence is as stated above.

**Part 3 – Yonkers**

- I certify that I am not a resident of Yonkers and that my residence is as stated above.
- I estimate that \_\_\_\_\_ % of my services during the year will be performed within Yonkers.

I will notify my employer within 10 days of any change in the percentage of my services performed within New York State or Yonkers, or of a change in my status from nonresident to resident of New York State, New York City, or Yonkers.

Employee's signature	Date
----------------------	------

**Employer:** You must withhold the applicable amount of New York State, New York City, or Yonkers tax from wages (or from the percentage of wages shown above) paid to employees who file this certificate. **Keep this certificate with your records. You must keep this certificate and have it available for inspection by the Tax Department.**



## Instructions

### Resident and nonresident defined

To determine whether or not you are a resident of New York State, New York City, or Yonkers, you must consider your domicile and permanent place of abode. In general, your *domicile* is the place you intend to have as your permanent home. In general, a *permanent place of abode* is a residence (a building or structure where a person can live) that you permanently maintain, whether you own it or not, that is suitable for year-round use. A *permanent place of abode* usually includes a residence your spouse owns or leases. For additional information, visit our website.

### Resident

**New York State resident** – You are a New York State resident if:

1. You maintain a permanent place of abode in New York State for substantially all of the taxable year and spend 184 days or more (a part of a day is a day for this purpose) in New York State during the taxable year, whether or not domiciled in New York State.

However, if you are a member of the armed forces, and your domicile is not New York State, you are not a resident under this definition. If you are a military spouse, you may not be a resident under this definition. For more information, see TSB-M-10(1), *Military Spouses Residency Relief Act*, and TSB-M-19(3), *Veterans Benefits and Transition Act of 2018*;  
**or**

2. Your domicile is New York State. However, even if your domicile is New York State, you are not a resident if you meet **all three** of the conditions in either Group A or Group B as follows:

#### Group A

1. You did not maintain any permanent place of abode in New York State during the tax year, **and**
2. you maintained a permanent place of abode outside New York State during the entire tax year, **and**
3. you spent **30 days or less** (a part of a day is a day for this purpose) in New York State during the tax year.

#### Group B

1. You were in a foreign country for at least 450 days (a part of a day is a day for this purpose) during any period of 548 consecutive days, **and**
2. you, your spouse (unless legally separated), and minor children spent **90 days or less** (a part of a day is a day for this purpose) in New York State during this 548-day period; **and**
3. during the nonresident portion of the tax year in which the 548-day period begins, and during the nonresident portion of the tax year in which the 548-day period ends, you were present in New York State for no more than the number of days which bears the same ratio to 90 as the number of days in such portion of the tax year bears to 548. The following formula illustrates this condition:

$$\frac{\text{number of days in the nonresident portion}}{548} \times 90 = \text{maximum number of days allowed in New York State}$$

To determine if you are a New York City or Yonkers resident, substitute *New York City* or *Yonkers*, whichever is applicable, for *New York State* in the above definition.

### Nonresident and part-year resident

You are a *nonresident* if you do not meet the above definition of a resident. You are a *part-year resident* if you meet the definition of resident or nonresident for only part of the year.

### Percent of services

The percent of services performed in New York State or Yonkers may be computed using days, miles, time, or similar criteria. For example, an individual working in New York State two out of five days for the entire year performs 40% of his or her services in New York State.

### Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

### Need help?



Visit our website at [www.tax.ny.gov](http://www.tax.ny.gov)

- get information and manage your taxes online
- check for new online services and features

#### Telephone assistance

Automated income tax refund status:	518-457-5149
Personal Income Tax Information Center:	518-457-5181
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

# NC-4 NRA Nonresident Alien Employee's Withholding Allowance Certificate

**PURPOSE** - If you are a nonresident alien, you must complete Form NC-4 NRA so that your employer can withhold the correct amount of State income tax from your pay. In general, a nonresident alien is an alien (not a U.S. citizen) who has not passed the green card test or the substantial presence test. (See Publication 519, U.S. Tax Guide for Aliens, for more information on the green card test and the substantial presence test.) Regardless of your actual filing status, the State income tax to be withheld will be determined as if your filing status is "Single" along with the number of allowances you claim on this form. If you do not provide a new Form NC-4 NRA to your employer before the first day of the first payroll period that ends on or after January 1, your employer is required to withhold as "Single" with zero allowances.

**GENERAL INSTRUCTIONS** - Complete the **NC-4 NRA Allowance Worksheet** on page 2. The worksheet will help you determine the number of withholding allowances you are entitled to claim based on federal and State adjustments to gross income, including the N.C. Child Deduction Amount, N.C. itemized deduction for charitable contributions, and N.C. tax credits. However, you may claim fewer allowances than you are entitled to if you wish to increase the tax withheld during the tax year. If your withholding allowances decrease, you must file a new NC-4 NRA with your employer within 10 days after the change occurs.

Generally, a nonresident alien is not eligible for the standard deduction. Line 2 of this form requires the nonresident alien employee to enter an additional amount of income tax to be withheld for each pay period to account for the inclusion of the standard deduction in the wage bracket tables, percentage, and annualized methods of computing income tax withheld. The additional tax to withhold per pay period is identified in a chart on page 2 of Form NC-4 NRA and represents the income tax on the standard deduction for the single filing status (\$10,750) divided by

the number of payroll periods during the year. For example, an employee paid monthly is required to enter \$48 ( $\$10,750 \times 5.35\% \div 12$ ). The additional withholding properly addresses the tax impact of the ineligibility for the standard deduction for most nonresident alien employees. However, the additional withholding results in overwithholding on nonresident alien employees who are either students or business apprentices from India. These individuals should report \$0 on Line 2.

**WAGES EXEMPT FROM WITHHOLDING** - Wages that are exempt from U.S. income tax under an income tax treaty are generally exempt from withholding. Residents of Canada and Mexico who enter or leave the United States at frequent intervals are not subject to withholding on their wages if these persons either (1) perform duties in transportation service between the United States and Canada or Mexico, or (2) perform duties connected to the construction, maintenance, or operation of a water-way, viaduct, dam, or bridge crossed by, or crossing, the boundary between the United States and Canada or the boundary between the United States and Mexico. Nonresident aliens who are bona fide residents of the U.S. Virgin Islands are not subject to withholding of tax on income earned while temporarily employed in the United States.

**TWO JOBS** - If you have more than one job, determine the total number of allowances you are entitled to claim on all jobs using one Form NC-4 NRA. Your withholding will usually be most accurate when all allowances are claimed on the NC-4 NRA filed for the higher paying job and zero allowances are claimed for the other.

**NONWAGE INCOME** - If you have a large amount of nonwage income, such as interest or dividends, you should consider making estimated tax payments using Form NC-40. Form NC-40 is available on the Department's website at: [www.ncdor.gov](http://www.ncdor.gov).

**CAUTION:** All NC-4 NRA forms are subject to review by the North Carolina Department of Revenue. Your employer may be required to send this form to the Department. If you furnish an employer with a Nonresident Alien Employee's Withholding Allowance Certificate that contains information which has no reasonable basis and results in a lesser amount of tax being withheld than would have been withheld had you furnished reasonable information, you are subject to a penalty of 50% of the amount not properly withheld.

Cut here and give this certificate to your employer. Keep the top portion for your records.

## Nonresident Alien Employee's Withholding Allowance Certificate

I certify that I am exempt from North Carolina withholding because I am a resident of Canada or Mexico and my duties are in transportation services.

1. Total number of allowances you are claiming (Enter zero (0), or the number of allowances from Page 2, Line 12 of the NC-4 NRA Allowance Worksheet) \_\_\_\_\_
2. Additional amount to withhold from each pay period, see chart on Page 2, Part II, Line 13 \_\_\_\_\_ .00
3. Employee elected additional withholding (Enter whole dollars) \_\_\_\_\_ .00
4. Total additional withholding from each pay period. (Add Lines 2 and 3) \_\_\_\_\_ .00

Social Security Number \_\_\_\_\_

First Name (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS) \_\_\_\_\_

M.I. \_\_\_\_\_

Last Name \_\_\_\_\_

Address \_\_\_\_\_

County (Enter first five letters) \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_

Zip Code (5 Digit) \_\_\_\_\_

Country (if not U.S.) \_\_\_\_\_

Employee's Signature \_\_\_\_\_

Date \_\_\_\_\_

I certify under penalties provided by law, that I am entitled to the number of withholding allowances claimed above, or if claiming exemption from withholding, that I am entitled to claim the exempt status.

# NC-4 NRA Allowance Worksheet

## Part I

Answer **all** of the following questions:

- |  |                              |                             |
|--|------------------------------|-----------------------------|
| 1. Will your charitable contributions exceed \$2,499?                            | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 2. Will your N.C. Child Deduction Amount from Page 3, Schedule 1 exceed \$2,499? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 3. Will you have federal adjustments or State deductions from income?            | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 4. Will you be able to claim any N.C. tax credits or tax credit carryovers?      | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

If you answered "No" to all of the above, STOP HERE and enter ZERO (0) as total allowances on Form NC-4 NRA, Line 1. On Line 2, enter 11 if you are paid weekly; enter \$22 if you are paid biweekly; enter \$24 if you are paid semimonthly; or enter \$48 if you are paid monthly. If you answered "Yes" to any of the above, you may choose to go to Part II to determine if you qualify for additional allowances.

## NC-4 NRA

## Part II

- |  |     |    |       |  |
|--|-----|----|-------|--|
| 1. Enter your total estimated charitable contributions .....   | 1.  | \$ | _____ |  |
| 2. Enter an estimate of your total N.C. Child Deduction Amount from Page 3, Schedule 1. ....                                 | 2.  | \$ | _____ |  |
| 3. Enter an estimate of your total federal adjustments to income and N.C. deductions from federal adjusted gross income..... | 3.  | \$ | _____ |  |
| 4. Add Lines 1, 2, and 3.....  | 4.  | \$ | _____ |  |
| 5. Enter an estimate of your nonwage income (such as dividends or interest).....   | 5.  | \$ | _____ |  |
| 6. Enter an estimate of your N.C. additions to federal adjusted gross income.....  | 6.  | \$ | _____ |  |
| 7. Add Lines 5 and 6 .....   | 7.  | \$ | _____ |  |
| 8. Subtract Line 7 from Line 4 ( <i>Do not enter less than zero</i> ).....   | 8.  | \$ | _____ |  |
| 9. Divide the amount on Line 8 by \$2,500 . Round down to whole number .....   | 9.  |    | _____ |  |
| Ex. $\$3,900 \div \$2,500 = 1.56$ rounds down to 1   |     |    |       |  |
| 10. Enter the amount of your estimated N.C. tax credits .....  | 10. | \$ | _____ |  |
| 11. Divide the amount on Line 10 by \$134. Round down to whole number .....  | 11. |    | _____ |  |
| Ex. $\$200 \div \$134 = 1.49$ rounds down to 1   |     |    |       |  |
| 12. Total number of allowances (Add Lines 9 and 11) Enter on Line 1 of Form NC-4 NRA.....                                    | 12. |    | _____ |  |

13. Enter on Line 2 of Form NC-4 NRA the appropriate amount from the chart based on your payroll period

Payroll Period	Weekly	Biweekly	Semimonthly	Monthly
Additional Withholding	\$11	\$22	\$24	\$48

# NC-4 NRA Allowance Worksheet Schedules

**Schedule 1**

**Estimated N.C. Child Deduction Amount**

A taxpayer who is allowed a federal child tax credit under section 24 of the Internal Revenue Code is allowed a deduction for each qualifying child unless adjusted gross income exceeds the threshold amount shown below.

The N.C. Child Deduction Amount can be claimed only for a child who is under 17 years of age on the last day of the year.

Filing Status	Adjusted Gross Income	No. of Children	Deduction Amount per Qualifying Child	Estimated Deduction
Single	Up to \$ 20,000	_____	\$ 2,500	_____
	Over \$ 20,000 Up to \$ 30,000	_____	\$ 2,000	_____
	Over \$ 30,000 Up to \$ 40,000	_____	\$ 1,500	_____
	Over \$ 40,000 Up to \$ 50,000	_____	\$ 1,000	_____
	Over \$ 50,000 Up to \$ 60,000	_____	\$ 500	_____
	Over \$ 60,000	_____	\$ -	_____
MFJ or SS	Up to \$ 40,000	_____	\$ 2,500	_____
	Over \$ 40,000 Up to \$ 60,000	_____	\$ 2,000	_____
	Over \$ 60,000 Up to \$ 80,000	_____	\$ 1,500	_____
	Over \$ 80,000 Up to \$ 100,000	_____	\$ 1,000	_____
	Over \$ 100,000 Up to \$ 120,000	_____	\$ 500	_____
	Over \$ 120,000	_____	\$ -	_____
HOH	Up to \$ 30,000	_____	\$ 2,500	_____
	Over \$ 30,000 Up to \$ 45,000	_____	\$ 2,000	_____
	Over \$ 45,000 Up to \$ 60,000	_____	\$ 1,500	_____
	Over \$ 60,000 Up to \$ 75,000	_____	\$ 1,000	_____
	Over \$ 75,000 Up to \$ 90,000	_____	\$ 500	_____
	Over \$ 90,000	_____	\$ -	_____
MFS	Up to \$ 20,000	_____	\$ 2,500	_____
	Over \$ 20,000 Up to \$ 30,000	_____	\$ 2,000	_____
	Over \$ 30,000 Up to \$ 40,000	_____	\$ 1,500	_____
	Over \$ 40,000 Up to \$ 50,000	_____	\$ 1,000	_____
	Over \$ 50,000 Up to \$ 60,000	_____	\$ 500	_____
	Over \$ 60,000	_____	\$ -	_____



**FORM NDW-R - RECIPROCITY EXEMPTION FROM WITHHOLDING FOR QUALIFYING MINNESOTA AND MONTANA RESIDENTS WORKING IN NORTH DAKOTA**

OFFICE OF STATE TAX COMMISSIONER  
SFN 28729 (12-2022)



For Calendar Year  
**20** \_\_\_\_\_

- ▶ Please type or print in black or blue ink. Fill in circles completely.
- ▶ See instructions on back before completing.

**Employee information**

Employee Name (Last, First, MI)		Employee Social Security Number
Employee Permanent Street Address		
City	State <input type="radio"/> Minnesota <input type="radio"/> Montana	ZIP Code

**Employee residency information**

I have lived at the above address since (month/day/year) _____
Will you return to the above address at least once a month? . . . . . YES <input type="radio"/> NO <input type="radio"/> <b>If you are a resident of Minnesota and answer "No" to this question, you do not qualify for this exemption.</b>
Were you ever a resident of North Dakota in the past three years? . . . . . YES <input type="radio"/> NO <input type="radio"/> If yes, fill in the dates you were a North Dakota resident (month/day/year) _____ to _____
Fill in the wages you earned in North Dakota during the previous calendar year _____

**Employer Information**

Current Employer's Name		Employer's Federal ID Number
Employer's Mailing Address		Telephone Number
City	State	ZIP Code

**Employee's Signature**

I declare, under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this form has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

Employee's signature	Date signed	Employee's Telephone Number
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**Employee** - Make a copy for your records. Give this completed form to you employer.

**Employer** - Verify that the Employer's Federal ID is correct. Make a copy for your records.  
Mail this form to: Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck ND 58505-0599

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## Instructions for employee

North Dakota has income tax reciprocity agreements with Minnesota and Montana. If you are a resident of one of these states, the agreements provide that you do not have to pay North Dakota income tax on wages you earn for work in North Dakota. If you are a resident of Minnesota, this applies only if you return to your permanent residence in Minnesota at least once a month.

**Note: The wages you earn for work in North Dakota are subject to income tax in your state of residence.**

**If you do not want North Dakota income tax withheld from your wages,** you must complete this form and give it to your employer by February 28 of the calendar year for which you want it to apply, or within 30 days after you begin working or change your permanent residence. You must complete a new form and give it to your employer each year to continue the exemption from withholding.

If you do not complete this form and give it to your employer as explained above, your employer must withhold North Dakota income tax from your wages.

**If North Dakota income tax was already withheld from your wages,** you must complete and file a North Dakota income tax return at the end of the year to obtain a refund.

---

## Fill out the form completely

If you do not fill in every item on this form, your employer must withhold North Dakota income tax from your wages. Sign and date the form. Your phone number is not required, but we ask for it so we can contact you if we have questions.

Your employer will be able to provide you with the correct federal ID number if you do not have this information.

Make a copy of this form for your records and give the original to your employer.

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## Use of information

All information on this form is confidential by state law. It may only be given to your state of residence, the Internal Revenue Service, other states that guarantee the same confidentiality, and to other state agencies as provided by law. The information may be compared with other information you furnished to the Office of State Tax Commissioner.

Your name, address and social security number are required for identification. Your address is also required to verify your state of residence. Your employer's name, address, federal ID number and telephone number are required in case we have to contact your employer regarding withholding income tax from your wages. If you do not complete any of this information, your employer is required to withhold North Dakota income tax from your wages.

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## Instructions for employer

Employees who reside in Minnesota or Montana who ask you not to withhold North Dakota income tax from their wages must complete this form and give it to you by February 28 or within 30 days after they begin working for you or change their residence. Employees who live in other states, including North Dakota, cannot use this form.

For forms received by February 28, mail the original on or before March 31 to: Office of State Tax Commissioner  
600 E. Boulevard Ave., Dept. 127  
Bismarck, ND 58505-0599

For new employees or employees who change their permanent home address, mail the original to the above address within 30 days of receipt.

**Please verify your federal ID number is correct.** Make a copy of the completed form for your records.

If an employee does not fill in every item on this form and the employee does not correct the omission, you must withhold North Dakota income tax from the employee's wages.

An employee must complete this form and give it to you each year to continue the exemption from withholding.

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## Need forms or assistance?

### Visit our website

You can download tax forms, ask us a question or send us a message via e-mail, and find other useful information on our website at: [www.tax.nd.gov](http://www.tax.nd.gov).

### Call us

For additional NDW-R forms, call 701-328-1243.

For questions about this form or about income tax withholding, please call 701-328-1248.

### Write to us

You may also write to the Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599.

**REV-419**

**EMPLOYEE'S NONWITHHOLDING  
APPLICATION CERTIFICATE**

**20** \_\_\_\_\_

Please print or type. A fill-in form may be obtained from [www.revenue.pa.gov](http://www.revenue.pa.gov).

**SECTION I EMPLOYEE INFORMATION**

Employee Name: first, middle initial, last				Social Security Number	Telephone Number
Street Address	City	State	Zip Code	Tax Year (not necessary if checking Box b below)	

**SECTION II EXEMPTION INFORMATION**

I claim exception from withholding because:

- a. I qualified for Tax Forgiveness of my PA personal income tax liability last year, and had a right to a full refund of all income tax withheld and/or I expect to qualify for Tax Forgiveness of my PA personal income tax liability this year and expect to have a right to a full refund of all income tax withheld.
- b. I declare I am a resident of the reciprocal state checked below:  
 INDIANA     MARYLAND     NEW JERSEY     OHIO     VIRGINIA     WEST VIRGINIA  
and that pursuant to the reciprocal tax agreement between that state and PA, I claim an exemption from withholding of PA personal income tax and authorize my employer to withhold income tax for my resident state on compensation paid to me in the Commonwealth of Pennsylvania.
- c. I certify I am a legal resident of the state of \_\_\_\_\_ and am not subject to Pennsylvania withholding because I meet the requirements set forth under the Servicemembers Civil Relief Act, as amended, and as set forth in revised Personal Income Tax Bulletin 2010-01.

**SECTION III CERTIFICATION**

Under penalties of perjury, I certify that I did not incur any Pennsylvania personal income tax liability during the preceding tax year and/or I do not expect to incur any liability during the current tax year based on the reason(s) indicated above.

Employee Signature			Date	
Employer Name		Federal Employer Identification Number		
Business Address			Telephone Number	
City		State	Zip Code	
Employer's Signature		Employee's Quarterly Compensation (not required for applicants checking Box b or c above) \$		

# Instructions for REV-419

## Employee's Nonwithholding Application Certificate


### WHAT'S NEW

The form has been redesigned to meet the branding, formatting and instructions standards used for all department forms. The instructions and form have also been updated as a result of recent amendments to the federal Servicemembers Civil Relief Act.

### GENERAL INFORMATION

#### PURPOSE OF FORM

Complete Form REV-419 so that your employer can withhold the correct Pennsylvania personal income tax from your pay. Complete a new Form REV-419 every year or when your personal or financial situation changes. Photocopies of this form are acceptable.

 **NOTE:** Unless the state of residence changes, residents of the reciprocal states listed in the next paragraph do not need to refile this application every year.

### GENERAL INSTRUCTIONS

#### WHO IS ELIGIBLE FOR NONWITHHOLDING?

You may be entitled to nonwithholding of PA personal income tax if you incurred no liability for income tax the preceding tax year and/or you anticipate that you will incur no liability for income tax during the current tax year, according to the Special Tax Provisions of section 304 of the Tax Reform Code, as a resident of the reciprocal state of Indiana, Maryland, New Jersey, Ohio, Virginia or West Virginia and your employer agrees to withhold the income tax from that state or as the spouse of an active duty service member under the Servicemembers Civil Relief Act (SCRA), as amended.

#### WHEN TO CLAIM?

File this certificate with your employer as soon as you determine you are entitled to claim nonwithholding. You must file a certificate each year you are eligible (see Note above for an exception). If you are employed by more than one employer you must file a separate REV-419 with each employer.

#### RESPONSIBILITIES OF EMPLOYEES

You must revoke this certification within 10 days from the day you anticipate you will incur PA personal income tax liability for the current tax year. To discontinue or revoke this certification, submit notification in writing to your employer. Claimants who qualify for complete Tax Forgiveness under section 304 of the Tax Reform Code must file a PA-40,

Pennsylvania Personal Income Tax Return, and Schedule SP to claim Tax Forgiveness even if they are eligible for nonwithholding.

Under the SCRA, as amended, you may be exempt from PA personal income tax on your wages if (i) your spouse is a member of the armed forces present in PA in compliance with military orders; (ii) you are present in PA solely to be with your spouse; and (iii) you and your spouse both maintain domicile (state residency) in another state. If you claim exemption under the SCRA, enter your state of domicile (legal residence) on Line d below and attach a copy of your spousal military identification card and your spouse's current military orders to form REV-419. See **Personal Income Tax Bulletin 2010-01** for additional information.

#### RESPONSIBILITIES OF EMPLOYER

If you agree not to withhold PA tax because your employee is a resident of a reciprocal state, you must withhold the other state's tax.

Retain Form REV-419 with your records. You are required to submit a copy of this certificate and accompanying attachments to the **PA DEPARTMENT OF REVENUE, BUREAU OF INDIVIDUAL TAXES, PO BOX 280507, HARRISBURG, PA 17128-0507**, when:

1. You have reason to believe this certificate is incorrect;
2. The PA taxable gross compensation of any employee who claimed exemption from nonwithholding on the form under Section II, Line a, exceeds \$1,625 for any quarter;
3. The employee claims an exemption from withholding on the basis of residence in a reciprocal state (Indiana, Maryland, New Jersey, Ohio, Virginia or West Virginia) and therefore, you agree to withhold income tax of the employee's state of residence; or
4. The employee claims an exemption from withholding under the SCRA, as amended.

#### DEPARTMENT'S RESPONSIBILITY

Upon receipt of any exemption application, the department will make a determination and notify the employer if a change is required. If the department disapproves the application, the employer must immediately commence withholding at the regular rate. Once a certificate is revoked by the department, the employer must send any new application received from the employee to the department for approval before implementing the nonwithholding.





If you are a resident of Kentucky, Maryland, Ohio, Pennsylvania or Virginia and your only source of income from West Virginia is wages or salaries, you are exempt from West Virginia Personal Income Tax Withholding. Upon receipt of this form, properly completed, your employer is authorized to discontinue the withholding of West Virginia Income Tax from your wages or salaries earned in West Virginia.

If you are a military spouse and (a) your spouse is a member of the armed forces present in West Virginia in compliance with military orders; (b) you are present in West Virginia solely to be with your spouse; and (c) you maintain your domicile in another State and you are claiming exemption under the Servicemember Civil Relief Act, enter your state of domicile (legal residence) on the following statement and attach a copy of your spousal military identification card.

----- cut here -----

WV/IT-104NR  
Rev. 03/2023

**WEST VIRGINIA CERTIFICATE OF NONRESIDENCE**

This form is to be completed by employees who reside in Kentucky, Maryland, Ohio, Pennsylvania, Virginia or by an employee who is a Military Spouse exempt from income tax on wages.

I certify that I am a legal resident of the state of \_\_\_\_\_ and am not subject to West Virginia withholding because I meet the requirements set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act.

Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

*I hereby certify, under penalties provided by law, that I am not a resident of West Virginia, that I reside in the State of \_\_\_\_\_ and live at the address shown on this certificate, and request is hereby made to my employer to NOT withhold West Virginia income tax from wages paid to me. If at any time hereafter I become a resident of West Virginia, or otherwise lose my status of being exempt from West Virginia withholding taxes, I will properly notify my employer of such fact within ten (10) days from the date of change so that my employer may then withhold West Virginia income tax from my wages.*

*I certify that the above statements are true, correct, and complete.*

Date \_\_\_\_\_ Signature \_\_\_\_\_

## Nonresident Employee's Withholding Reciprocity Declaration

(To be filed with your Wisconsin employer)

Employee's Name (first name, middle initial & last name)	Social Security Number	I declare that while working in Wisconsin I am a legal resident of:	
Employee's Home Address (number and street)		<input type="checkbox"/> Illinois	<input type="checkbox"/> Kentucky
		<input type="checkbox"/> Indiana	<input type="checkbox"/> Michigan
City or Post Office	State	Zip Code	Employee's Signature <span style="float: right;">Date</span>

### Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of July 5, 2022: sec. 71.64(8)(a), [Wis. Stats.](#), and sec. Tax 2.02, [Wis. Adm. Code.](#)

**NOTE: THIS DECLARATION MAY ONLY BE USED BY A NONRESIDENT WORKING IN WISCONSIN WHO IS A LEGAL RESIDENT OF ILLINOIS, INDIANA, KENTUCKY, OR MICHIGAN.**

Reciprocal agreements Wisconsin has with Illinois, Indiana, Kentucky, and Michigan exempt legal residents of those states from Wisconsin income taxes on compensation (e.g., wages, fees, commissions) earned for personal services performed in Wisconsin.

A nonresident employee qualifying for this exemption must complete and file this declaration with their employer as authorization for the employer to stop the withholding of Wisconsin income taxes. If the employer has withheld Wisconsin income taxes while the employee qualifies for the exemption, the employee must file a Wisconsin income tax return (Form 1NPR), during the regular filing season, requesting a refund of those income taxes.

# Nonresident Military Spouse Withholding Exemption

Legal last name	Legal first name	M.I.	Social Security Number
Address (number and street)			
City or Post Office	State	Zip code	

I certify that:

- I am a legal resident (domiciliary) of the state of \_\_\_\_\_ ,
  - My spouse is a member of the armed forces and is present in Wisconsin in compliance with military orders, and
  - I am present in Wisconsin solely to be with my spouse.
- I no longer qualify for the exemption as of \_\_\_\_\_ ,  
Date

*Under penalties of perjury, I declare that the above information is true, correct, and complete to the best of my knowledge and belief.*

**SIGN  
HERE →**

Name	Date
------	------

### Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of November 22, 2019: Military Spouses Residency Relief Act, Public Law 111-97.

### Employees

A spouse of a servicemember may be exempt from Wisconsin income tax on wages performed in Wisconsin if (1) the servicemember is present in Wisconsin in compliance with military orders, (2) the spouse is in Wisconsin solely to be with the servicemember, and (3) the spouse maintains a domicile (legal residence) in another state.

If you meet these requirements, you may claim an exemption from Wisconsin withholding of income tax on wages earned in Wisconsin. Complete, sign, and date this form to claim an exemption from withholding. Give the completed form to your employer.

Check the above box if you no longer qualify for the exemption. For example, you would check the box if you changed your legal residence to Wisconsin or separated from your spouse. You may be required to complete a Wisconsin Form WT-4, *Employees Wisconsin Withholding Exemption Certificate*, and submit it to your employer so that the correct amount of Wisconsin income tax can be withheld from your wages.

**Note** If at any time you change your legal residence to Wisconsin, it is your responsibility to contact your employer to begin withholding Wisconsin income tax.

If your employer has withheld Wisconsin income tax while you qualify for the exemption, you must file a Wisconsin income tax return (Form 1NPR), during the regular filing season, requesting a refund of the withheld taxes.

If you have questions, contact the Department of Revenue at (608) 266-2486 or by e-mail at: [dorincome@wisconsin.gov](mailto:dorincome@wisconsin.gov) .

### Employers

Employer Name
Employer Address
Employer Federal ID Number

Upon receipt of the completed and signed form, you are no longer required to withhold Wisconsin income tax for wages earned by this person.

Send a copy of the completed form to:

Wisconsin Department of Revenue  
Office Services MS 5-144  
PO Box 8906  
Madison WI 53708-8906

You may also FAX the form to us: (608) 267-0834.

If you have questions, contact the Department of Revenue at (608) 266-2776 or by e-mail at: [dorwithholdingtax@wisconsin.gov](mailto:dorwithholdingtax@wisconsin.gov) .

# Glossary

## **125 Cafeteria Plan**

The 125 Cafeteria Plan is a pre-tax deduction that allows employees to choose cash instead of receiving a benefit.

## **401K Deferred Compensation Plan**

The 401K Deferred Compensation Plan is a pre-tax deduction that allows employees to defer paying federal income tax on a portion of their salaries until they retire or start withdrawing from the funds.

## **403B Deferred Compensation Plan**

The 403B Deferred Compensation for Non-Profit Organization Employees is a pre-tax deduction that creates a retirement savings program for employees of tax-exempt organizations, such as public schools, colleges and universities, religious groups, and public charities.

## **408K Salary Reduction Simplified Employee Pension**

The 408K Salary Reduction Simplified Employee Pension (SARSEP) is a SEP that includes a salary reduction arrangement. Employees can elect to make pre-tax deductions to their IRAs through salary reductions each year. Employers may also make contributions to these plans. Salary reduction arrangements are not available for a SEP if there are more than 25 eligible employees in the previous year. In addition, state and local governments and tax-exempt organizations cannot sponsor a SARSEP.

The Small Business Job Protection Act of 1996 (SBJPA) prospectively repealed SARSEPs. No new SARSEPs can be established after December 31, 1996. However, employers that established SARSEPs prior to January 1, 1997 can continue to maintain them, and new employees of the employer hired after December 31, 1996 can participate in the existing SARSEP. The introduction of SIMPLE IRA plans under IRC Section 408(p) was intended to fill the need for retirement plans like SARSEPs.

## **408P SIMPLE Plan**

The 408P Savings Incentive Match Plan for Employees of Small Employers (SIMPLE Plan) is either an IRA, or a part of a 401K cash or some other deferred arrangement that allows employees to defer wages into the plan.

## **409A Nonqualified Deferred Compensation**

Section 409A applies to compensation that workers earn in one year, but that is paid in a future year. This is referred to as nonqualified deferred compensation. This is different from deferred compensation in the form of elective deferrals to qualified plans (such as a 401(k) plan, a 403(b) plan, or 457(b) plan).

## **457 Deferred Compensation Plan**

The 457 Deferred Compensation for State and Local Government Employees is a pre-tax deduction that allows employees to defer the receipt of wages that would otherwise be considered current income. These wages are paid by the employer in a scheduled amount and time frame agreed upon with the employee.

## **Alternate Annualized Method**

The Alternate Annualized Method for calculating withholding taxes multiplies the wages in the current pay period by the number of pay periods in a year to approximate total annual wages. Tax is calculated on the total annual wages (allowances and standard deductions are not taken into consideration). This amount is divided by the number of pay periods in a year to determine the tax for the current pay period.

## **Alternate Flat Rate**

The Alternate Flat Rate method is for calculating bonuses or stock options at a higher rate.

<b>Annualized Exclusion</b>	The Annualized Exclusion is the amount of annual income which taxpayers at certain income levels may exclude from taxable income for New York state income tax.
<b>Annualized Method</b>	The Annualized method for calculating withholding taxes multiplies the wages in the current pay period by the number of pay periods in a year to approximate total annual wages. Tax is calculated on the total annual wages minus any allowances and standard deductions. This amount is divided by the number of pay periods in a year to determine the tax for the current pay period.
<b>Annualized Previous Aggregation Method</b>	The Annualized Previous Aggregation method combines the annualized Regular Pay amount from the previous pay period and the Supplemental Pay. Tax is calculated on this total amount. The state tax for Regular Pay in the previous pay period is subtracted from the total taxes for the year to determine the tax for the current pay period.
<b>Bonus</b>	Compensation received by an employee for services performed. A bonus is given in addition to an employee's usual compensation.
<b>Certificate of Nonresidency</b>	A Certificate of Nonresidency is a document filed by an employee covered by a reciprocal agreement certifying his or her eligibility for exemption from withholding in the state in which he or she performs services. Taxes are withheld in the state of the employee's residence.
<b>Clergy Housing Allowance</b>	<p>The clergy housing allowance is a portion of a pastor's income designated specifically by a church or denominational authority to cover his or her housing expenses. These expenses include, but are not limited to the following:</p> <ul style="list-style-type: none"><li>• Down payment on a home</li><li>• Mortgage payments</li><li>• Real estate taxes</li><li>• Property insurance</li><li>• Utilities</li><li>• Furnishings and appliances (including repairs)</li><li>• Structural repairs</li><li>• Yard maintenance</li><li>• Snow removal</li><li>• Trash pickup</li></ul> <p>To be eligible, the pastor must be a "minister of the gospel" and be ordained, licensed, or commissioned by a church, convention, or association of churches. The minister's employing organization must officially designate the allowance as a housing allowance before paying it to the minister.</p>
<b>Concurrent Aggregation</b>	The Concurrent Aggregation method combines the Regular Pay with the Supplemental Pay into a total amount. Taxes are calculated on this total amount.
<b>Credit for Tax Paid Elsewhere</b>	Credit for Tax Paid Elsewhere is a credit to be deducted from the total tax amount due given by one tax jurisdiction to a filer for taxes the filer was required to pay in another jurisdiction.
<b>Cumulative Aggregation Method</b>	The Cumulative Aggregation method combines the current gross and Year-to-Date gross amounts to determine the annual gross. Tax is calculated on the difference between the tax due for the entire year and the Year-to-Date tax paid.

<b>Cumulative Method</b>	The Cumulative method for calculating federal withholding taxes is used when wage amounts fluctuate over a range of pay periods. This method divides the sum of the current plus Year-to-Date wages by the number of pay periods to date to compute an average wage for a given pay period. The tax is computed on the average wage as if this amount were paid to each employee each pay period. The taxes paid on the Year-to-Date are subtracted from the sum of the current plus Year-to-Date to determine the tax amount for the current pay period.
<b>Deceased Worker Pay</b>	The final paycheck for an employee who has passed within the same year. May include accrued but unused vacation, sick time, Paid Time Off (PTO), and other leave in accordance with state law. Final wages paid within the same calendar year that the employee has died are not subject to Federal Income Tax (FITW), but are subject to FICA and FUTA.
<b>Deduction Allowance</b>	The Deduction Allowance is a standard amount to be deducted from the taxable income of all taxpayers for New York state income tax.
<b>Dislocated Worker Tax</b>	Dislocated Worker Tax is included in the state unemployment tax paid by employers in Minnesota.
<b>Emergency Paid Sick Leave</b>	Leave paid under the Emergency Paid Sick Leave Act as part of the Families First Coronavirus Response Act (FFCRA). Eligible employees receive 100 percent employee's pay up to 80 hours over a two-week period. This is effective April 1, 2020, through December 31, 2020.
<b>Employee</b>	An employee is a person who performs services for another person or entity in return for compensation.
<b>Employer</b>	An employer is someone who hires and pays wages, thereby providing a livelihood to the individuals who perform work.
<b>Exemption Allowance</b>	The Exemption Allowance is the amount of annual income per dependent that can be deducted from taxable income for Mississippi state income tax.
<b>Exemption Value</b>	The Exemption Value is the amount of annual income per dependent that can be deducted from taxable income for Montana state income tax.
<b>Expanded Family and Medical Leave</b>	Expanded Family and Medical Leave Act (FMLA) under the Families First Coronavirus Response Act (FFCRA), covering up to 12 weeks. The first 10 days may consist of unpaid leave or supplemented with accrued sick or vacation time. Up to 10 weeks of qualifying leave up to 2/3 of the employee's pay for an employee who is unable to work because of a need to care for a child whose school or childcare facility or childcare provider closed due to the Coronavirus. This is effective April 1, 2020, through December 31, 2020.
<b>Filing Status</b>	Filing status is often the employee's marital status and notes the number of dependents an employee can claim. Filing status is one of several criteria used to correctly withhold taxes.
<b>Flat Amount Method</b>	The Flat Amount method applies a state-specified flat amount to a range of taxable gross wages.
<b>Flat Rate Combined Method</b>	The Flat Rate Combined method multiplies the Supplemental Pay amount for the current pay period by a flat percentage. The tax on the Regular Pay is calculated using the annualized method. The total tax is the sum of these two calculations.

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<b>Flexible Spending Account (FSA)</b>	The Flexible Spending Account allows an employee to have pre-tax dollars deducted from wages and put into an account to pay for health care-related expenses.
<b>Gross Earnings</b>	Gross earnings refer to the total earnings prior to any deductions.
<b>Health Savings Account (HSA)</b>	Tax-exempt trusts or custodial accounts created exclusively to pay for the qualified medical expenses of the account holder (for example, an employee) and his or her spouse and dependents.
<b>Jurisdiction</b>	Jurisdiction refers to a legal entity that collects taxes. A jurisdiction can be a state, county, township, city, or school district.
<b>Low Income Exception Limits</b>	Low Income Exception Limits are the maximum annual income taxpayers of different filing statuses can earn and still receive a reduction in taxable income for California state income tax.
<b>Maximum Tax</b>	Maximum Tax is the highest dollar amount that can be charged for a tax. If the amount determined by multiplying income by the tax rate is greater than the maximum tax amount, the employee should only be charged for the maximum tax amount.
<b>Mental Health Tax</b>	Mental Health Tax is a local tax that may be charged in addition to the Occupational License Fee in Kentucky.
<b>Net Pay</b>	Net Pay refers to the total earnings of an employee after all deductions have been taken. Net pay is also referred to as take-home Pay.
<b>No Self Adjust Method</b>	The No Self Adjust method compares the Year-to-Date wages against the maximum wage limit for a tax stored in the <i>Vertex Payroll Tax Q Series</i> database. No adjustment is made if an employee has not paid sufficient taxes to date.
<b>Non Qualified Stock Option</b>	Non Qualified Stock Option refers to non-qualified stock options at the time of exercise.
<b>Occupational License Fee</b>	The Occupational License Fee is a local flat rate tax charged on employee's gross wages per pay period in Kentucky.
<b>Occupational Privilege Tax</b>	The Occupational Privilege Tax is a local flat amount tax charged on employee's annual gross wages in Pennsylvania,
<b>Pay Period</b>	A pay period is a period of service for which the employer pays wages to employees. This duration of time can be daily, weekly, bi-weekly, semi-monthly, monthly, or annually.
<b>Percent of Federal-Combined Method</b>	The Percent of Federal Combined method uses two-steps to calculate state tax. The tax on the Regular Pay amount is a state-defined flat percentage rate of the federal withholding tax. The tax on the Supplemental Pay amount is a state-specified flat percentage of the federal supplemental tax. The total state tax is the sum of the combined taxes on both the Regular and Supplemental Pay amounts.
<b>Percent of Federal Method</b>	The Percent of Federal method multiplies the federal supplemental tax amount by a flat percentage rate. This percentage is unique for each state that uses this method.

<b>Personal Exemption</b>	The Personal Exemption is a standard amount to be deducted from the taxable income of all taxpayers for Alabama state income tax.
<b>Personal Tax Credit</b>	The Personal Tax Credit is a standard amount to be deducted from the taxable income of all taxpayers for Connecticut state income tax.
<b>Pre-Tax Deduction</b>	A pre-tax deduction refers to any deductions not subject to tax. These amounts are deducted from the gross earnings prior to calculating any taxes. Examples of pre-tax deductions include 125 Cafeteria, 401K, 403B, and 457 plans. See these terms within this Glossary for details on these pre-tax deductions.
<b>Previous Aggregation Method</b>	The Previous Aggregation method combines regular wages from the previous pay period and the current supplemental wages. Taxes are calculated on this total amount. The amount of the tax paid on the previous Regular Pay wages is subtracted from the total. The result is the tax amount on the Supplemental Pay.
<b>Primary Work Location</b>	<p>The Primary Work Location is the state to which State Unemployment Insurance and State Disability Insurance is paid.</p> <p>Unemployment insurance, State disability insurance, and state miscellaneous taxes are always paid to only one state. When an employee has worked in more than one state, four basic factors must be considered to determine coverage. These factors, in order of importance, are:</p> <ol style="list-style-type: none"><li>1. The place where work is localized, that is, where the employee normally does most of his or her work</li><li>2. The site of the base of operations, that is, where the employee reports to work, or customarily returns to</li><li>3. The place from which operations are directed or controlled</li><li>4. The employee's residence</li></ol>
<b>Qualified Moving Expense Reimbursements</b>	Reimbursed and employer-paid qualified moving expenses (those that would otherwise be deductible by the employee) paid under an accountable plan are not includible in an employee's income unless you have knowledge that the employee deducted the expenses in a prior year.
<b>Qualified Parking</b>	<p>Qualified parking expenses include the following costs: P</p> <p>Parking a vehicle in a facility that is near the employee's place of work</p> <p>Parking at a location from where the employee commutes to work (for example, the cost of parking in a lot at the train station so that the employee can continue his/her commute on the train).</p> <p>Qualified parking expenses may either be employer-financed, when a company pays directly for the cost of an employee's parking; or employee-financed, when an employee designates a portion of salary before taxes (pre-tax income) to pay for parking expenses. In <i>Payroll Tax Q Series</i>, employer-financed expenses are handled as alternate compensation and employee-financed expenses are handled as pre-tax deductions.</p>



<b>Reciprocal Agreement</b>	A reciprocal agreement allows you to withhold only for the state of residence, as opposed to the state in which services are performed. In most cases, the employee will be required to submit a certificate of nonresidence for the state in which they work before you can honor the reciprocal agreement. Sometimes the nonresident status is indicated on the state W-4 form instead of a certificate of nonresidence. In Q series, we do not assume reciprocal processing. Customers are required to indicate they want reciprocal processing by setting JIT to 1 or setting the NRCERT form on the work tax handle. Refer to each state's Withholding Tax Summary page for specific reciprocal agreement rules.
<b>Reciprocity</b>	Reciprocity refers to the relationship between two taxing jurisdictions whereby privileges granted by one are returned by the other as a courtesy under the terms of a reciprocal agreement.
<b>Regular Pay</b>	Regular Pay refers to the wages an employee receives for services rendered. Regular Pay is a type of pay where taxes are calculated only on regular wages.
<b>S Corp 2% Shareholders Health Insurance</b>	Health and accident insurance premiums paid on behalf of a greater than 2-percent S corporation shareholder-employee are deductible by the S corporation and reportable as wages on the shareholder-employee's Form W-2, subject to income tax withholding. (A 2-percent shareholder is someone who owns more than 2 percent of the outstanding stock of the corporation or stock possessing more than 2 percent of the total combined voting power of all stock of the corporation.)
<b>Self Adjust at a Maximum</b>	The Self Adjust at a Maximum method compares the Year-to-Date wages against the maximum wage limit for a tax stored in the <i>Vertex Payroll Tax Q Series</i> database. <i>Vertex Payroll Tax Q Series</i> also checks the Year-to-Date tax amounts paid. An adjustment is made, if necessary, to "catch up" on an employee's taxes. After a maximum wage limit is reached, no taxes are withheld.
<b>Self-Adjust Method</b>	<p>The Self Adjust method compares the Year-to-Date wages against the wage limit for a tax stored in the <i>Vertex Payroll Tax Q Series Database</i>. <i>Vertex Payroll Tax Q Series</i> also checks the Year-to-Date tax amounts paid. An adjustment is made, if necessary, to "catch up" an employee's taxes. After a wage limit is reached, no taxes are withheld.</p> <p>Several taxes, such as Social Security, Medicare, FUTA, SDI, SUI, Railroad Retirement Tier 1, 2, and Unemployment, have a fixed wage limit above which no more taxes are calculated. This method prevents over-deduction in these taxes.</p>
<b>Severance Pay</b>	<p>The compensation that an employer provides to an employee who has been laid off, whose job has been eliminated, who through mutual agreement has decided to leave the company, or who has parted ways with the company for other reasons. Use alternate compensation code 28, unless you are required by law or contract to provide severance pay.</p> <p><b>Note:</b> <i>Employers that are required by law or contract to provide severance pay use alternate compensation code 29.</i></p>
<b>Standard Deduction</b>	The Standard Deduction is a standard amount to be deducted from the taxable income of all taxpayers for Maryland state income tax.

<b>State Disability Insurance (SDI)</b>	SDI is an acronym for State Disability Insurance. Some states have a separate provision for financial support to those who can no longer work due to a disability. These states collect a contribution from employers and/or employees to fund this provision.
<b>State Health Insurance</b>	State Health Insurance tax is a flat rate tax applied to employee's current gross annual income and charged to employers in Massachusetts.
<b>State Unemployment Insurance (SUI)</b>	SUI is an acronym for State Unemployment Insurance, a fund used in states to support workers who have lost their jobs and are looking for employment. Most states have employers and/or employees contribute to this fund. These contributions are based on the employee's annual earnings up to a limit. Pennsylvania has both employer and employee contributions.
<b>Subsidiary Tax</b>	Subsidiary Tax is a flat rate tax that is included in an employer's maximum percentage rate for SUI in New York.
<b>Supplemental Contribution</b>	Supplemental Contribution is a flat rate tax that is included in an employer's maximum percentage rate for SUI in New York.
<b>Supplemental Pay</b>	<p>Supplemental Pay refers to wages other than Regular Pay. Sources of supplemental pay can include the following:</p> <ul style="list-style-type: none"><li>• Awards</li><li>• Back pay</li><li>• Bonuses</li><li>• Commissions</li><li>• Overtime</li><li>• Prizes</li><li>• Severance pay</li></ul> <p>The following types of payments may also be considered Supplemental Pay:</p> <ul style="list-style-type: none"><li>• Accumulated sick leave</li><li>• Nondeductible moving expenses</li><li>• Retroactive pay increases</li><li>• Some types of expense allowances</li></ul> <p>Consider whether the supplemental payment is separated from Regular Pay. This can help you determine withholding.</p>
<b>Supplemental Pay with Regular Pay</b>	<p>Supplemental Pay with Regular Pay is a type of pay where supplemental and regular wages are combined together during a calculation method. The taxes are determined on the total amount of pay.</p> <p>See Appendix B, "Special Tax Consideration Tables," in the <i>Vertex Payroll Tax Q Series Programmer's Guide</i> for specific calculation methods that can apply to Supplemental Pay with Regular Pay on a Federal, State, and Local jurisdiction level.</p>
<b>Supplemental Pay without Regular Pay</b>	<p>Supplemental Pay without Regular Pay is a type of pay where taxes are calculated only on supplemental wages.</p> <p>See Appendix B, "Special Tax Consideration Tables," in the <i>Vertex Payroll Tax Q Series Programmer's Guide</i> for specific calculation methods that apply to Supplemental Pay without Regular Pay on a Federal, State, and Local jurisdiction level.</p>

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<b>Surcharge</b>	A Surcharge tax is a percentage of another existing tax.
<b>Surcharge (Percent of State) Method</b>	The Surcharge method applies a state-specified flat percentage rate to an existing state tax.
<b>Tax Credit</b>	A Tax Credit refers to monies that exceed a specified total tax obligation. This excess amount can be applied against future taxes.
<b>Taxable Income</b>	Taxable income refers to any income that is subject to tax.
<b>Taxable Wage Base</b>	The Taxable Wage Base is the maximum amount of gross earnings during the calendar year that is subject to a particular tax, such as Social Security.
<b>Tiered Flat Rate</b>	The Tiered Flat Rate method multiplies an employee's wages by a percentage rate. This percentage rate varies based on the amount of an employee's wages.
<b>Type of Pay</b>	Type of pay represents the basis of compensation an employee receives for services performed. Type of pay determines the available calculation methods in <i>Vertex Payroll Tax Q Series</i> .
<b>Vanpool and Transit Passes</b>	<p>Qualified mass transit expenses include transit passes for mass transportation to and from work. Qualified amounts include the costs of any pass, token, fare card, voucher, or other item that entitles the employee to use mass transit for the purpose of traveling to or from his or her place of work. The mass transit can be a public system, or a private enterprise provided by a company or individual who is in the business of transporting people in what is known as a commuter highway vehicle.</p> <p>Qualified mass transit expenses can either be employer-financed, when a company pays directly for the cost of the transit expenses; or employee-financed, when an employee designates a portion of salary before taxes (pre-tax income) to pay for the transit expenses. In <i>Payroll Tax Q Series</i>, employer-financed expenses are handled as alternate compensation and employee-financed expenses are handled as pre-tax deductions.</p>
<b>Wages</b>	Wages refers to the total compensation for services rendered.
<b>Withholding Allowance</b>	The Withholding Allowance is the amount of annual income per dependent that can be deducted from taxable income for Colorado state income tax.
<b>Withholding Exemption</b>	The Withholding Exemption is the amount of annual income per dependent that can be deducted from taxable income for District of Columbia income tax.
<b>Withholding Tax</b>	Withholding Tax refers to the amount of income taxes that an employer withholds from an employee's earnings in his or her paycheck. The amount withheld is credit against the amount of income taxes the employee must pay on earned income for the taxable year.

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