



Calculation Guide for the United States

Vertex[®] Payroll Tax

Applies to Vertex[®] Cloud Payroll Tax and Vertex[®] Payroll Tax Q Series[®]

August 2024

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To: Vertex® Payroll Tax Subscriber
Re: Summary of Data Modifications
For: United States
Date: 8/16/2024

Global Changes

- For comprehensive details on the deduction changes associated with the US Annual Employee Deferral limits, see the Vertex® Payroll Tax 4.5.4 Integrations Considerations.
- Vertex recommends that you pay special attention to the GeoCode Maintenance Notice included with this update.
- Added the following deductions for regular and supplemental wages in response to the Secure Act 2.0 provisions, effective 1-1-25. Specific federal, state, and local taxability rules will be added to the Calculation Guide with Update #12/24.

| ID | Description | Limit amount |
|-----------|--|---------------------|
| 56/57 | Roth 403B Reg and Sup | 23000 |
| 58/59 | Roth 457 Reg and Sup | 23000 |
| 60/61 | Roth 408P Reg and Sup | 16000 |
| 62/63 | Roth 408K Reg and Sup | 23000 |
| 64/65 | Roth 401K CU2 Over 50 Reg and Sup | 7500 |
| 66/67 | Roth 403B CU 15 Year Reg and Sup | 3000 |
| 68/69 | Roth 403B CU2 Over 50 Reg and Sup | 7500 |
| 70/71 | Roth 457 CU2 Over 50 Reg and Sup | 7500 |
| 72/73 | Roth 457CU Increased Limit Reg and Sup | 23000 |
| 74/75 | 401K CU Ages 60-63 Reg and Sup | 11250 |
| 76/77 | Roth 401K CU Ages 60-63 Reg and Sup | 11250 |
| 78/79 | 403B CU Ages 60-63 Reg and Sup | 11250 |
| 80/81 | Roth 403B CU Ages 60-63 Reg and Sup | 11250 |
| 82/83 | 408K CU Ages 60-63 Reg and Sup | 11250 |
| 84/85 | 457 CU Ages 60-63 Reg and Sup | 11250 |
| 86/87 | Roth 457 CU Ages 60-63 Reg and Sup | 11250 |
| 88/89 | 408P CU Ages 60-63 Reg and Sup | 5250 |

State Tax Changes

Connecticut

- Adjusted the withholding calculation to use the appropriate phase-out amount when annualized wages are equal to the less than or equal amount, effective 1-1-24.

District of Columbia

- Increased the Paid Family Leave employer tax rate from .26% to .75%, effective 7-1-24.

Kansas

- Increased the withholding allowance amount from \$2,250.00 to \$2,320.00, effective 7-1-24.
- Revised the withholding tables, effective 7-1-24.
- Added a standard deduction of \$18,320.00 for Joint filers, effective 7-1-24.
- Added a standard deduction of \$9,160.00 for Single filers, effective 7-1-24.

New Jersey

- Decreased the new employer SUI tax rate from 3.4% to 3.1%, effective 7-1-24. (This is a change to the documentation only.)

Local Tax Changes

Kentucky

Hurstbourne Acres, Jefferson County (18-111-2877)

- Added an Occupational License Fee of 1%, effective 7-1-24. The total tax rate is 2.45%: 1.45% Jefferson County, 1% Hurstbourne Acres City.

Ohio

Cleveland Highland H JEDZ, Cuyahoga County (36-035-0112)

- Cleveland Highland Hills JEDZ will be deactivated with Update #10/24. Please recode employees currently using GeoCode (36-035-0112) to Highland Hills Cleveland JEDZ (36-035-0202).

Note: Both GeoCodes represent the same JEDZ. Deactivating the matching Cleveland Highland Hills JEDZ (36-035-0112).

Pennsylvania

Franklin Boro, Cambria County (39-021-1879)

- Decreased the municipal resident tax rate from .6% to .5%, effective 1-1-24. The total resident tax rate is 1%: .5% municipality and .5% school district.

August 2024 GeoCode Changes

| This table represents Invalid Jurisdictions . 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 |
| Connecticut | Bridgeport | 07-001-0030 | Bridgeport | 07-013-2104 |
| Connecticut | Fairfield | 07-001-0150 | Fairfield | 07-013-2105 |
| Connecticut | Stratford | 07-001-0500 | Stratford | 07-013-2106 |
| Connecticut | Southport | 070010850 | Southport | 07-013-2107 |
| Connecticut | Trumbull | 07-001-0900 | Trumbull | 07-013-2108 |
| Connecticut | Easton | 07-001-1230 | Easton | 07-013-2109 |
| Connecticut | Monroe | 07-001-1803 | Monroe | 07-013-2110 |
| Connecticut | Stevenson | 07-001-1816 | Stevenson | 07-013-2111 |
| Connecticut | Shelton | 07-001-0430 | Shelton | 07-016-2112 |
| Connecticut | Bristol | 07-003-0040 | Bristol | 07-016-2113 |

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 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 |
| Connecticut | Burlington | 07-003-1120 | Burlington | 07-005-2114 |
| Connecticut | East Hartland | 07-003-1822 | East Hartland | 07-005-2115 |
| Connecticut | West Hartland | 07-003-1964 | West Hartland | 07-005-2116 |
| Connecticut | Vernon Rockville | 07-013-0044 | Vernon Rockville | 07-003-2117 |
| Connecticut | Stafford Springs | 07-013-0470 | Stafford Springs | 07-003-2118 |
| Connecticut | Storrs | 07-013-0490 | Storrs | 07-003-2119 |
| Connecticut | Hebron | 07-013-1020 | Hebron | 07-003-2120 |
| Connecticut | Bolton | 07-013-1100 | Bolton | 07-003-2121 |
| Connecticut | Columbia | 07-013-1170 | Columbia | 07-003-2122 |
| Connecticut | Coventry | 07-013-1180 | Coventry | 07-003-2123 |
| Connecticut | Ellington | 07-013-1250 | Ellington | 07-003-2124 |
| Connecticut | Somers | 07-013-1580 | Somers | 07-003-2125 |
| Connecticut | Stafford | 07-013-1600 | Stafford | 07-003-2126 |
| Connecticut | Tolland | 07-013-1630 | Tolland | 07-003-2127 |
| Connecticut | Amston | 07-013-1917 | Amstom | 07-003-2128 |
| Connecticut | Andover | 07-013-1918 | Andover | 07-003-2129 |
| Connecticut | Mansfield Center | 07-013-1921 | Mansfield Center | 07-003-2130 |
| Connecticut | Somersville | 07-013-1922 | Somersville | 07-003-2131 |
| Connecticut | South Willington | 07-013-1923 | South Willington | 07-003-2132 |
| Connecticut | Staffordville | 07-013-1962 | Staffordville | 07-003-2133 |
| Connecticut | Willington | 07-0131983 | Willington | 07-003-2134 |
| Connecticut | Mansfield Depot | 07-013-1986 | Mansfield Depot | 07-003-2135 |
| Connecticut | Terryville | 07-005-0510 | Terryville | 07-016-2136 |
| Connecticut | Thomaston | 07-005-0520 | Thomaston | 07-016-2137 |
| Connecticut | Woodbury | 07-005-0620 | Woodbury | 07-016-2138 |
| Connecticut | Oakville | 07-005-0680 | Oakville | 07-016-2139 |
| Connecticut | Plymouth | 07-005-1500 | Plymouth | 07-016-2140 |
| Connecticut | Watertown | 07-00501660 | Watertown | 07-016-2141 |
| Connecticut | Bethlehem | 07-005-1842 | Bethlehem | 07-016-2142 |
| Connecticut | Pequabuck | 07-005-1863 | Pequabuck | 07-016-2143 |
| Connecticut | New Milford | 07-005-0330 | New Milford | 07-001-2144 |
| Connecticut | Bridgewater | 07-005-1843 | Bridgewater | 07-001-2145 |
| Connecticut | Gaylordsville | 07-005-1852 | Gaylordsville | 07-001-2146 |
| Connecticut | Ansonia | 07-009-0010 | Ansonia | 07-016-2147 |
| Connecticut | Naugatuck | 07-009-2090 | Naugatuck | 07-016-2148 |

| This table represents Invalid Jurisdictions . 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 |
| Connecticut | Waterbury | 07-009-0550 | Waterbury | 07-016-2149 |
| Connecticut | Cheshire | 07-009-0050 | Cheshire | 07-016-2150 |
| Connecticut | Derby | 07-009-0110 | Derby | 07-016-2151 |
| Connecticut | Wolcott | 07-009-0810 | Wolcott | 07-016-2152 |
| Connecticut | Middlebury | 07-009-0940 | Middlebury | 07-016-2153 |
| Connecticut | Beacon Falls | 07-009-1040 | Beacon Falls | 07-016-2154 |
| Connecticut | Oxford | 07-009-1480 | Oxford | 07-016-2155 |
| Connecticut | Prospect | 07-009-1540 | Prospect | 07-016-2156 |
| Connecticut | Seymour | 07-009-1570 | Seymour | 07-016-2157 |
| Connecticut | Southbury | 07-009-1590 | Southbury | 07-016-2158 |
| Connecticut | South Britain | 07-009-1894 | South Britain | 07-016-2159 |
| Connecticut | Voluntown | 07-011-1916 | Voluntown | 07-015-2160 |
| Connecticut | Old Lyme | 07-011-1470 | Old Lyme | 07-007-2161 |
| Connecticut | Hadlyme | 07-011-1904 | Hadlyme | 07-007-2162 |
| Connecticut | South Lyme | 07-011-1914 | South Lyme | 07-007-2163 |
| Connecticut | Willimantic | 07-015-0600 | Willimantic | 08-011-2164 |
| Connecticut | Windham | 07-015-1700 | Windham | 07-011-2165 |
| Connecticut | South Windham | 07-015-1951 | South Windham | 07-011-2166 |
| Connecticut | Windham Co-WindhamTwp | 07-015-2097 | Southeastern CT Co-WindhamTwp | 07-011-2167 |
| Connecticut | North Windham | 07-015-1943 | North Windham | 07-011-2168 |
| Georgia | Norristown | 11-107-2054 | Emanuel | 11-107-0000 |
| Georgia | Seville | 11-315-2579 | Wilcox | 11-315-0000 |
| Nevada | Empire | 29-031-0315 | Washoe | 29-031-0000 |
| Canada | Carrot Creek | 70-001-4384 | Alberta Beach | 70-001-4304 |
| Canada | Sampson Cove | 70-013-6187 | East Pennant | 70-013-1137 |
| Canada | Kirkhill | 70-013-9295 | Advocate Harbour | 70-013-3731 |

***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: 7/18/2024

Global Changes

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

State Tax Changes

Arkansas

- Decreased the supplemental withholding tax rate from 4.4% to 3.9%, effective 1-1-24.
- Revised the withholding tables, effective 1-1-24.

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.

Washington

Washington Cares Fund

- Changed the taxability of Reported Tip Amount (Gross ID - 11) from taxable to exempt, effective 1-1-24.

Local Tax Changes

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

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

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

- Denver 06-031-0140 tax rate 0% (Parent)
 - 06-031-5848 Denver-BelleviewStationPID (Child)
- Kansas City 26-095-0690 tax rate 1% (Parent)
 - 26-095-6492 Kansas City-PalestineCID/KansasCtyZooDist (Child)
 - 26-095-6493 Kansas City-WagonTrailsCID/KSCtyZooDist/KSCtyMainStRailTDD (Child)
 - 26-095-6494 Kansas City-906GrandCID/KSCtyZooDist/KSCtyMainStRailTDD (Child)
 - 26-095-6495 Kansas City-KSCtyMODist8PID/KSCtyZooDist/KSCtyMainStRailTDD (Child)
 - 26-095-6496 Kansas City-KSCtyMODist10PID/KSCtyZooDist/KSCtyMODist1PID (Child)
- Saint Louis 26-510-1270 tax rate 1% (Parent)
 - 26-510-6489 Saint Louis-CarondeletCommonsCID (Child)
 - 26-510-6498 Saint Louis-VandeEastTDD (Child)

Kentucky

Bourbon County (18-017-0000)

- Increased the County Occupational License Fee from .75% to 1.25%, effective 7-1-24.

Flemingsburg, Fleming County (18-069-1442)

- Increased the Occupational License Fee from 1% to 1.5%, effective 7-1-24.

Grant County (18-081-0000)

- Increased the County Occupational License Fee from 1.5% to 2.5%, effective 7-1-24.

Pennsylvania

Duquesne City, Allegheny County (39-003-1020)

- Decreased the municipal resident tax rate from 1.4% to .5%, effective 1-1-24. The total resident tax rate is 1%: .5% municipality and .5% school district.
- Decreased the non-resident tax rate from 1.4% to 1%, effective 1-1-24.

July 2024 GeoCode Changes

| This table represents Invalid Jurisdictions . 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 |
| Georgia | Gough | 11-033-1876 | Burke | 11-033-0000 |
| Illinois | Venice-VeniceBusDist | 14-119-8464 | Venice | 14-119-2960 |
| Illinois | Hamel-HamelBusinessDistrict | 14-119-8499 | Hamel | 14-119-4515 |
| Illinois | Bethalto-PrairieStDTBD | 14-119-8585 | Bethalto | 14-119-0210 |
| Illinois | Bethalto-BethaltoRt140CorridorBD | 14-119-8586 | Bethalto | 14-119-0210 |
| Illinois | Bethalto-BethaltoRt111BD | 14-119-8587 | Bethalto | 14-119-0210 |
| Kansas | Mission-MissionGateway2022CID | 17-091-5638 | Mission | 17-091-0580 |
| Kansas | Lansing-LansingTownCenterTDD | 17-103-5436 | Lansing | 17-103-2110 |
| Kansas | Hutchinson-HutchinsonFairfieldInnCID | 17-155-5465 | Hutchinson | 17-155-0400 |
| Missouri | Jefferson Co-RockTwpAmbDist/SpringdaleCID dInnCID | 26-099-5621 | JeffersonCo-RockTwpAmbDist | 26-099-5407 |
| Missouri | Woodson Terrace-OHMWoodsonTerraceCID | 26-189-6220 | Woodson Terrace-OHMWoodsonTerraceCID/TDD | 26-189-5879 |

***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: 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 Invalid Jurisdictions . 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 invalid jurisdictions . 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.

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*:

| JURISDICTION | TAXES | STATES/PROVINCES |
|---------------------|---|---|
| Federal | Federal Income Tax | Not applicable |
| | Earned Income Credit | |
| | Social Security | |
| | Medicare | |
| | FUTA | |
| | Railroad Retirement Taxes | |
| State | 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 |
|--------------|-------------------------|------------------------------------|
| Local | 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/.
- **Documentation feedback:** 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.

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 | | |
|---|--|---|
| Basis of tax | Gross income earned in the calendar year | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | <ul style="list-style-type: none"> • Cumulative • Annualized (default) |
| | Regular and Supplemental | <ul style="list-style-type: none"> • Cumulative • Tiered Flat Rate Combined (default) • Concurrent Aggregation |
| | Supplemental Only | <ul style="list-style-type: none"> • Cumulative • Previous Aggregation • Tiered Flat Rate (default) |
| Reciprocity | Not applicable | |
| Valid Filing Statuses | 2020 Form W-4: | Pre-2020 Form W-4: |
| | <ul style="list-style-type: none"> • Single or Married Filing Separately • Married Filing Jointly • Head of Household | <ul style="list-style-type: none"> • Single • Married |
| Standard Deduction | <ul style="list-style-type: none"> • Single or Married Filing Separately, Head of Household: 8,600.00 | Not applicable |
| | <ul style="list-style-type: none"> • Married Filing Jointly: 12,900.00 | |
| Allowance Amounts | Not applicable | per allowance 4,300.00 |
| Nonresident Alien Adjustment | 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 ¹ | 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 ⁴ |
| Educational Assistance (Non-Job Related) | Exempt ² | | 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 ³ | Severance Pay (Required by Law or Contract) | Taxable |
| Group Term Life in excess of \$50,000 | Subject | Stock Options ⁵ | Taxable |
| S Corp 2% Shareholder Insurance Premiums | Taxable | Vanpool and Transit Passes | Exempt ⁶ |
| 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 |

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**

| United States Federal Withholding Tax Regular Wages Only Annualized Method Calculation Example | | | | |
|---|---|--|---|---|
| Step | Action | Result | 2020 Form W-4 | Pre-2020 Form W-4 |
| 6 | Compute the annual federal tax using the standard tax table. Married: Line 3 | 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} $ |
| 7 | 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} $ |
| 8 | 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 | $ \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 |
| 1 | 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} $ |
| 2 | 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} $ |
| 3 | 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} $ |
| 4 | 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} $ |
| 5 | 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 |
| 6 | 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>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 | 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>Note: 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 |

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 |
| 1 | Add regular, supplemental, and year-to-date wages. | Total gross wages | 1,000.00 5,000.00 + <u>9,000.00</u> 15,000.00 | 1,000.00 5,000.00 + <u>9,000.00</u> 15,000.00 |
| 2 | Divide by the current pay period number. | Average gross wages | 15,000.00 / <u>10</u> 1,500.00 | 15,000.00 / <u>10</u> 1,500.00 |
| 3 | Multiply by the annual number of pay periods. | Annual gross wages | 1,500.00 x <u>52</u> 78,000.00 | 1,500.00 x <u>52</u> 78,000.00 |
| 4 | Subtract the withholding allowance amount. Withholding amount, per allowance: 4,300.00 | Annual taxable wages pre-2020 W-4 | Not applicable | 78,000.00 - <u>17,200.00</u> 60,800.00 |
| 5 | Add the other income amount from Form W-4 Step 4a. | Annual wages including other income | 78,000.00 + <u>0.00</u> 78,000.00 | Not applicable |
| 6 | Subtract the other (non-standard) deduction amount from Form W-4 Step 4b. | Annual wages minus other deductions | 78,000.00 - <u>0.00</u> 78,000.00 | Not applicable |

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

| 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 |
| 7 | 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 | $\begin{array}{r} 78,000.00 \\ - 12,900.00 \\ \hline 65,100.00 \end{array}$ | Not applicable |
| 8 | Compute the annual federal tax using the standard tax table. Married: Line 3 | Annual federal tax | $\begin{array}{r} 65,100.00 \\ - 39,500.00 \\ \hline 25,600.00 \\ \times 0.12 \\ \hline 3,072.00 \\ + 2,320.00 \\ \hline 5,392.00 \end{array}$ | $\begin{array}{r} 60,800.00 \\ - 39,500.00 \\ \hline 21,300.00 \\ \times 0.12 \\ \hline 2,556.00 \\ + 2,320.00 \\ \hline 4,876.00 \end{array}$ |
| 9 | Divide the annual federal tax by the annual number of pay periods. | Federal tax on annual gross wages | $\begin{array}{r} 5,392.00 \\ / 52 \\ \hline 103.69 \end{array}$ | $\begin{array}{r} 4,876.00 \\ / 52 \\ \hline 93.77 \end{array}$ |
| 10 | 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 federal tax for the pay period | $\begin{array}{r} 103.69 \\ - 0.00 \\ \hline 103.69 \end{array}$ | Not applicable |
| 11 | Multiply by the current pay period number. | Federal tax to date | $\begin{array}{r} 103.69 \\ \times 10 \\ \hline 1,036.90 \end{array}$ | $\begin{array}{r} 93.77 \\ \times 10 \\ \hline 937.70 \end{array}$ |
| 12 | Subtract the year-to-date tax amount. | Federal tax for the pay period | $\begin{array}{r} 1,036.90 \\ - 394.65 \\ \hline 642.25 \end{array}$ | $\begin{array}{r} 937.70 \\ - 320.22 \\ \hline 617.48 \end{array}$ |

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 |
| Regular Wages | | | | |
| 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**

| 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 |
| 6 | <p>Compute the annual federal tax using the standard tax table.</p> <p>Married: Line 3</p> | Annual federal tax | $\begin{array}{r} 39,100.00 \\ - 16,300.00 \\ \hline 22,800.00 \\ \times 0.10 \\ \hline 2,280.00 \\ + 0.00 \\ \hline 2,280.00 \end{array}$ | $\begin{array}{r} 34,800.00 \\ - 16,300.00 \\ \hline 18,500.00 \\ \times 0.10 \\ \hline 1,850.00 \\ + 0.00 \\ \hline 1,850.00 \end{array}$ |
| 7 | Divide the annual federal tax by the annual number of pay periods. | Preliminary federal tax for the pay period | $\begin{array}{r} 2,280.00 \\ / 52.00 \\ \hline 43.85 \end{array}$ | $\begin{array}{r} 1,850.00 \\ / 52.00 \\ \hline 35.58 \end{array}$ |
| 8 | <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 |
| Supplemental Wages | | | | |
| 9 | Multiply supplemental wages by the federal supplemental tax rate of 22%. | Federal tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times 0.22 \\ \hline 1,100.00 \end{array}$ | $\begin{array}{r} 5,000.00 \\ \times 0.22 \\ \hline 1,100.00 \end{array}$ |
| 10 | 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**

| 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 |
| 7 | <p>Compute the annual federal tax using the standard tax table.</p> <p>Married: Line 6</p> | Annual federal tax | $\begin{array}{r} 299,100.00 \\ - 217,350.00 \\ \hline 81,750.00 \\ \times 0.24 \\ \hline 19,620.00 \\ + 34,337.00 \\ \hline 53,957.00 \end{array}$ | $\begin{array}{r} 294,800.00 \\ - 217,350.00 \\ \hline 77,450.00 \\ \times 0.24 \\ \hline 18,588.00 \\ + 34,337.00 \\ \hline 52,925.00 \end{array}$ |
| 8 | Divide the annual federal tax by the annual number of pay periods. | Preliminary federal tax for the pay period | $\begin{array}{r} 53,957.00 \\ / 52 \\ \hline 1,037.63 \end{array}$ | $\begin{array}{r} 52,925.00 \\ / 52 \\ \hline 1,017.79 \end{array}$ |
| 9 | <p>Subtract the tax credit amount from Form W-4 Step 3.</p> <p>Note: 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 | $\begin{array}{r} 1,037.63 \\ - 0.00 \\ \hline 1,037.63 \end{array}$ | 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**

| 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 |
| 7 | <p>Compute the annual federal tax using the standard tax table.</p> <p>Married: Line 3</p> | Annual federal tax | $\begin{array}{r} 36,500.00 \\ - 16,300.00 \\ \hline 20,200.00 \\ \times 0.10 \\ \hline 2,020.00 \\ + 0.00 \\ \hline 2,020.00 \end{array}$ | $\begin{array}{r} 32,200.00 \\ - 16,300.00 \\ \hline 15,900.00 \\ \times 0.10 \\ \hline 1,590.00 \\ + 0.00 \\ \hline 1,590.00 \end{array}$ |
| 8 | 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 | $\begin{array}{r} 2,020.00 \\ / 52 \\ \hline 38.85 \end{array}$ | $\begin{array}{r} 1,590.00 \\ / 52 \\ \hline 30.58 \end{array}$ |
| 9 | <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 |
| 10 | 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 | <p>Compute the annual federal tax using the standard tax table.</p> <p>Married: Line 6</p> | Annual federal tax | $\begin{array}{r} 299,100.00 \\ - 217,350.00 \\ \hline 81,750.00 \\ \times 0.24 \\ \hline 19,620.00 \\ + 34,337.00 \\ \hline 53,957.00 \end{array}$ | $\begin{array}{r} 294,800.00 \\ - 217,350.00 \\ \hline 77,450.00 \\ \times 0.24 \\ \hline 18,588.00 \\ + 34,337.00 \\ \hline 52,925.00 \end{array}$ |
| 8 | Divide the annual federal tax by the annual number of pay periods. | Preliminary federal tax for the pay period | $\begin{array}{r} 53,957.00 \\ / 52 \\ \hline 1,037.63 \end{array}$ | $\begin{array}{r} 52,925.00 \\ / 52 \\ \hline 1,017.79 \end{array}$ |
| 9 | <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 for the pay period minus the tax credit | $\begin{array}{r} 1,037.63 \\ - 0.00 \\ \hline 1,037.63 \end{array}$ | Not applicable |
| 10 | Subtract the previous pay period's tax amount. | Federal tax for the pay period | $\begin{array}{r} 1,037.63 \\ - 43.85 \\ \hline 993.78 \end{array}$ | $\begin{array}{r} 1,017.79 \\ - 35.58 \\ \hline 982.21 \end{array}$ |

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

| United States Federal Withholding Tax Supplemental Wages Only Tiered Flat Rate Method Calculation Example | | | |
|--|--|--------------------------------|---|
| Step | Action | Result | Example |
| 1 | Multiply supplemental wages by the federal supplemental tax rate of 22% ¹ . | 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 |
| 1 | Add supplemental and year-to-date wages. | Total gross wages | $\begin{array}{r} 5,000.00 \\ + \quad 9,000.00 \\ \hline 14,000.00 \end{array}$ | $\begin{array}{r} 5,000.00 \\ + \quad 9,000.00 \\ \hline 14,000.00 \end{array}$ |
| 2 | Divide by the current pay period number. | Average gross wages | $\begin{array}{r} 14,000.00 \\ / \quad \quad 10 \\ \hline 1,400.00 \end{array}$ | $\begin{array}{r} 14,000.00 \\ / \quad \quad 10 \\ \hline 1,400.00 \end{array}$ |
| 3 | Multiply by the annual number of pay periods. | Annual gross wages | $\begin{array}{r} 1,400.00 \\ \times \quad \quad 52 \\ \hline 72,800.00 \end{array}$ | $\begin{array}{r} 1,400.00 \\ \times \quad \quad 52 \\ \hline 72,800.00 \end{array}$ |
| 4 | Subtract the withholding allowance amount. Withholding amount, per allowance: 4,300.00 | Annual taxable wages pre-2020 W-4 | Not applicable | $\begin{array}{r} 72,800.00 \\ - \quad 17,200.00 \\ \hline 55,600.00 \end{array}$ |
| 5 | 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 |
| 6 | 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>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 | 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>Note: 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**

| Standard Withholding Rate Schedule | | | | | |
|--|----------------------|------------|------------|--------|--------------------|
| Single or Married Filing Separately | | | | | |
| 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 |

| Married Filing Jointly | | | | | |
|-------------------------------|----------------------|------------|------------|--------|--------------------|
| 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 |

| Head of Household | | | | | |
|--------------------------|----------------------|------------|------------|--------|--------------------|
| 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**

| Step 2 Checkbox Withholding Rate Schedule | | | | | |
|--|----------------------|------------|-----------|--------|--------------------|
| Single or Married Filing Separately | | | | | |
| 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 |

| Married Filing Jointly | | | | | |
|-------------------------------|----------------------|------------|-----------|--------|--------------------|
| 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 |

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

¹ Use forms functionality (SOCIALSECURITY.FFCRA_ELIGIBLE) to continue tracking a separate wage base for employer Social Security, independent of employee wages.

² 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 | | |

**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.

| 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 ¹ | Qualified Parking | Exempt ² |
| Emergency Paid Sick Leave EE | Taxable | | |
| Emergency Paid Sick Leave ER | Taxable | Reported Tips | Taxable |
| ER Contributions to EE 401K Qualified Deferrals | Exempt | | |
| Expanded Family and Medical Leave EE | Taxable | | |
| Expanded Family and Medical Leave ER | Taxable | Severance Pay | Taxable |
| Golden Parachute | Taxable | Severance Pay (Required by Law or Contract) | Taxable |
| Group Term Life in excess of \$50,000 | Taxable | Stock Options ³ | Taxable |
| S Corp 2% Shareholder Insurance Premiums | Exempt | Vanpool and Transit Passes | Exempt ⁴ |
| 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

United States Federal Medicare Withholding Tax Flat Rate Method Calculation Example

| United States Federal Medicare Withholding Tax Flat Rate Method Calculation Example | | | |
|--|--|-----------------------------------|--|
| Step | Action | Result | Example |
| 1 | Multiply wages by the tax rate of: <div style="display: flex; justify-content: space-between; margin-left: 40px;"> 1.45% up to \$200,000 </div> <div style="display: flex; justify-content: space-between; margin-left: 40px;"> 2.35% over \$200,000 </div> | Subtotal | For wages of \$202,000: <div style="text-align: right; margin-left: 40px;"> 200,000.00 x 1.45% <hr style="width: 50px; margin: 0 auto;"/> 2,900.00 2,000.00 x 2.35% <hr style="width: 50px; margin: 0 auto;"/> 47.00 </div> |
| 2 | Add the results. | Federal tax for the pay period | <div style="text-align: right; margin-left: 40px;"> 2,900.00 + 47.00 <hr style="width: 50px; margin: 0 auto;"/> 2,947.00 </div> |

United States Federal Federal Unemployment Tax Act (FUTA) Summary

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

**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.

| 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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁴ |
| 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

United States Federal Disability Insurance Summary

| Federal Disability Summary | | | |
|-----------------------------------|----------------|----------------------|----------------|
| Wage Base | Not applicable | | |
| Employer Rate | Not applicable | Employee Rate | Not applicable |

United States Federal Railroad Retirement Taxes Summary

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

| Medicare | | | |
|----------------------------|---------------------|----------------------------------|---|
| Wage Base | Has been eliminated | | |
| Employer Rate | 1.45% | Employee Rate¹ | <ul style="list-style-type: none"> • 1.45% Up to \$200,000.00 • 2.35% Over \$200,000.00 |
| Calculation Methods | Pay Type | Calculation Methods | |
| | All Pay Types | Flat Rate (default) | |

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

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

¹ 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 ² |
| Educational Assistance (Non-Job Related) | Exempt ¹ | | |
| 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 ³ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁴ |
| 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 |
| Railroad Tier 1 | | | |
| 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 |
| 1 | Multiply wages by the tax rate of: 1.45% up to \$200,000 2.35% over \$200,000 | Subtotal | For wages of \$202,000: 200,000.00 x 1.45% ----- 2,900.00 2,000.00 x 2.35% ----- 47.00 |
| 2 | Add the results. | Federal tax for the pay period | 2,900.00 + 47.00 ----- 2,947.00 |

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 | | | |
|---|--|--|------------------|
| Basis of tax | Gross income earned in the calendar year ¹ | | |
| Calculation Methods | Pay type | Calculation methods | |
| | Regular Only | Annualized (default) | |
| | Regular and Supplemental | <ul style="list-style-type: none"> • Flat Rate Combined • Concurrent Aggregation (default) | |
| | Supplemental Only | <ul style="list-style-type: none"> • Previous Aggregation • Flat Rate (default) | |
| Reciprocity | <ul style="list-style-type: none"> • No reciprocity agreements are in effect. However, Alabama does not require withholding from Alabama residents working in other states that collect withholding tax. • Alabama withholding is required from Alabama residents working in other states that do not collect withholding tax. • 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. • Alabama withholding is required from non-residents working in Alabama. | | |
| Jurisdiction Interaction Treatment | 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> | | |
| Valid Filing Statuses and Personal Exemption Amounts | Code | Description | Exemption |
| | 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 |
| Dependent Deduction, per dependent, excluding spouse | Annual Gross Wages | | Deduction |
| | From | To | |
| | 0.00 | 50,000.00 | 1,000.00 |
| | 50,000.00 | 100,000.00 | 500.00 |
| | 100,000.00 | | 300.00 |

¹ 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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 |
| 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. 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} $ |
| 3 | Subtract the annual federal withholding tax. ¹ <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} $ |
| 4 | 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} $ |
| 5 | 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} $ |

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

| Alabama State Withholding Tax Regular Wages Only Annualized Method Calculation Example | | | |
|---|---|------------------------------------|--|
| Step | Action | Result | Example |
| 6 | 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} $ |
| 7 | 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 |
| 1 | Add regular gross wages and supplemental wages. | Total gross wages | $\begin{array}{r} 1,000.00 \\ + 5,000.00 \\ \hline 6,000.00 \end{array}$ |
| 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 | Subtract the standard deduction. Filing status: M Standard Deduction Table - line 21 | Wages minus the standard deduction | $\begin{array}{r} 312,000.00 \\ - 5,000.00 \\ \hline 307,000.00 \end{array}$ |
| 4 | Subtract the annual federal withholding tax. ¹ <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 | $\begin{array}{r} 307,000.00 \\ - 52,925.00 \\ \hline 254,075.00 \end{array}$ |
| 5 | Subtract the personal exemption. Filing status: M | Wages minus the personal exemption | $\begin{array}{r} 254,075.00 \\ - 3,000.00 \\ \hline 251,075.00 \end{array}$ |
| 6 | 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**

| Alabama State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example | | | |
|---|---|------------------------------|--|
| Step | Action | Result | Example |
| 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} $ |
| 8 | 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 |
| Regular Wages | | | |
| 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. 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} $ |
| 3 | Subtract the annual federal withholding tax. ¹ <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} $ |
| 4 | 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} $ |
| 5 | 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} $ |
| 6 | 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**

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

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

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. ¹ <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**

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

| Alabama 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 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 |
| 1 | Add current gross wages to period-to-date gross wages. | Total gross wages | $\begin{array}{r} 450.00 \\ + 500.00 \\ \hline 950.00 \end{array}$ |
| 2 | Multiply gross wages per pay period by the annual number of pay periods. | Annual gross wages | $\begin{array}{r} 950.00 \\ \times 52 \\ \hline 49,400.00 \end{array}$ |
| 3 | Subtract the standard deduction. Filing status: M Standard Deduction Table - line 21 | Wages minus the standard deduction | $\begin{array}{r} 49,400.00 \\ - 5,000.00 \\ \hline 44,400.00 \end{array}$ |
| 4 | Subtract the annual federal withholding tax. ¹ <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) 49,400.00 - 17,200.00 = 32,200.00 c) [(32,200.00 - 16,300.00) x 0.1]+ 0.00 = 1,590.00 | Wages minus federal withholding | $\begin{array}{r} 44,400.00 \\ - 1,590.00 \\ \hline 42,810.00 \end{array}$ |
| 5 | Subtract the personal exemption. Filing status: M | Wages minus the personal exemption | $\begin{array}{r} 42,810.00 \\ - 3,000.00 \\ \hline 39,810.00 \end{array}$ |
| 6 | Subtract the dependent deduction. Annual gross wages: \$49,400.00 1,000.00 x 2 = 2,000.00 | Annual taxable wages | $\begin{array}{r} 39,810.00 \\ - 2,000.00 \\ \hline 37,810.00 \end{array}$ |
| 7 | Compute the annual state tax using the tax rate table. Filing Status M Line 3 | Annual state tax | $\begin{array}{r} 37,810.00 \\ - 6,000.00 \\ \hline 31,810.00 \\ \times 0.05 \\ \hline 1,590.50 \\ + 220.00 \\ \hline 1,810.50 \end{array}$ |

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

| Alabama Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages | | | |
|---|---|---|---|
| Step | Action | Result | Example |
| 8 | 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 | $\begin{array}{r} 1,810.50 \\ / \quad 52 \\ \hline 34.82 \end{array}$ |
| 9 | 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.

*Vertex Payroll Tax Calculation Guide for the United States
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 | | | | |
|--|-------------------------|---|-------------------------|----------------|
| Wage Base | 8,000.00 | | | |
| Rates | Minimum employer | 0.14% ¹ | Maximum employer | 5.4% |
| | New employer | 2.7% | Employee | Not applicable |
| Calculation Methods | Pay Type | Calculation Methods | | |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum | | |

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 ¹ | Qualified Parking | Exempt ² |
| Emergency Paid Sick Leave | Taxable | Reported Tips ³ | 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 ⁴ |
| 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 | | | |
|---|--|---|--------------------------------|
| Wage Base | 8,000.00 | | |
| Rates | Employer | 0.06% | Employee Not applicable |
| Calculation Methods | Pay type | Calculation Methods | |
| | All Pay Types | <ul style="list-style-type: none"> Self Adjust No Self Adjust (default) Self Adjust at Maximum Quarterly Self Adjust Quarterly Self Adjust at Maximum Semiannual Self Adjust Semiannual Self Adjust at Maximum | |
| Pre-tax Deductions | These deductions follow Alabama State Unemployment Insurance (SUI). See the state's SUI summary for details. | | |
| Alternate Compensation | 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 | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee 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 | | | |
|---|-----------------|----------------------|----------------------------|
| Wage Base | Not applicable | | |
| Employer Rate | 0.15% | Employee Rate | Not applicable |
| Calculation Methods | Pay Type | | Calculation Methods |
| | 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 ¹ | 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.

Local Withholding Tax Summary

| Alabama Local Withholding Tax Summary | | |
|---------------------------------------|---|----------------------------|
| Basis of tax | Gross income earned in the calendar year | |
| Calculation methods | Pay type | Calculation methods |
| | All Pay Types | Flat Rate (default) |
| Reciprocity | 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. | |
| Valid Filing Statuses | 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.

| Pre-Tax Deductions¹ | | | |
|---------------------------------------|---------------|------------------------------|---------------|
| 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 | | |

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 ¹ | Health Savings Acct - Employer Contribution (Sec. 125) | Taxable |
| Adult Child Health Coverage | Taxable ² | | Meals for the convenience of the ER |
| Clergy Housing Allowance | Taxable ³ | Military Differential Pay | Taxable |
| Deceased Worker Pay | Taxable | Qualified Moving Expense Reimbursements | Taxable ⁵ |
| Domestic Partner Benefit (Dependent) | Exempt | 409A Distribution | Exempt |
| Domestic Partner Benefit (Non Dependent) | Taxable | Qualified Parking | Exempt ⁶ |
| Educational Assistance (Job-Related) | Exempt | Reported Tips | Taxable |
| Educational Assistance (Non-Job Related) | Exempt ⁴ | | |
| Emergency Paid Sick Leave | Taxable | Severance Pay | 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 | Stock Options ⁷ | Taxable |
| Group Term Life in excess of \$50,000 | Taxable | Vanpool and Transit Passes | Exempt ⁸ |
| S Corp 2% Shareholder Insurance Premiums | Taxable | | |
| Health Savings Acct - Employer Contribution | Taxable | | |
| Sick pay | | | |
| 3rd Party STD 125 Plan | Taxable ⁹ | Agent STD 125 Plan | Taxable |
| 3rd Party LTD 125 Plan | Taxable ⁹ | 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

| 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
Alabama

Local Withholding Tax Rate Table

| Alabama Local Withholding Tax Rate Table | | | |
|--|------------------------------|-------------|--|
| Jurisdiction | Occupational License Fee/Tax | Maximum Tax | Notes |
| Counties | | | |
| Macon | 1.00% | | |
| Cities | | | |
| 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

| Alabama Local Withholding Tax Rate Table | | | |
|---|-------------------------------------|--------------------|--|
| Jurisdiction | Occupational License Fee/Tax | Maximum Tax | Notes |
| 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

| Alaska State Withholding Tax Summary | |
|---|------------------------------------|
| Basis of tax | No provision for state income tax. |

State Unemployment Insurance (SUI) Summary

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

**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 ² |
| Educational Assistance (Non-Job Related) | Exempt ¹ | 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 ³ | Taxable |
| S Corp 2% Shareholder Insurance Premiums | Exempt | Vanpool and Transit Passes | Exempt ⁴ |
| 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 | | | | |
|---|-----------------|----------------|-----------------|----------------|
| Wage Base | Not applicable | | | |
| Rates | Employer | Not applicable | Employee | Not applicable |

Local Withholding Tax Summary

| Alaska Local Withholding Tax Summary | |
|---|------------------------------------|
| Basis of tax | 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 | | |
|---------------------------------------|---|------------------------------|
| Basis of tax | Gross income earned in the calendar year | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Flat Rate (default) |
| | Regular and Supplemental | Flat Rate Combined (default) |
| | Supplemental Only | Flat Rate (default) |
| Reciprocity | <ul style="list-style-type: none"> • Arizona withholding is not required from Arizona residents working in other states. Arizona residents may request withholding by submitting the Arizona Voluntary Withholding Form. • Certain non-resident employees are not subject to Arizona withholding under provisions of ARS § 43-403. A.5. • 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 § 43-1096.¹ | |
| Valid Filing Statuses | 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁵ |
| 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.

| Arizona State Withholding Tax Regular Wages Only Annualized Method Calculation Example | | | |
|---|---|--|---|
| Step | Action | Result | Example |
| 1 | Multiply taxable gross wages by one of the optional state tax rates. ¹ | 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 |
| Regular Wages | | | |
| 1 | Multiply the taxable gross wages by one of the optional state tax rates. ¹ | State tax on regular wages for the pay period | $\begin{array}{r} 1,000.00 \\ \times \quad 0.035 \\ \hline 35.00 \end{array}$ |
| Supplemental Wages | | | |
| 2 | Multiply supplemental wages by the state supplemental tax rate of 3.5%. | State tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.035 \\ \hline 175.00 \end{array}$ |
| 3 | 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.

| Arizona State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example | | | |
|---|--|---|--|
| Step | Action | Result | Example |
| 1 | Multiply the supplemental wages by one of the optional state tax rates. ¹ | 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 ¹ |
|----------------------------------|--------------------------------|---|
| 2022 Tax Rates | | |
| 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% |
| 2023 Tax Rates | | |
| 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 | | | | |
|--|--------------------------|-------|---|----------------|
| Wage Base | 8,000.00 | | | |
| Rates | Minimum employers | 0.05% | Maximum employers | 14.03% |
| | New employer | 2.00% | Employee | Not applicable |
| Calculation Methods | Pay Type | | Calculation Methods | |
| | All Pay Types | | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum | |

**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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁴ |
| 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

| State Disability Insurance (SDI) Summary | | | |
|---|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Arizona Local Withholding Tax Summary | |
|--|-----------------------------------|
| Basis of tax | 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 | 12 |
| State Disability Insurance (SDI) Summary | 15 |
| Local Withholding Tax Summary | 16 |

State Withholding Tax Summary

| Arkansas State Withholding Tax Summary | | |
|---|---|--|
| Basis of tax | Gross income earned in the calendar year | |
| Calculation Methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | Flat Rate Combined (default) |
| | Supplemental Only | Flat Rate (default) |
| Reciprocity | <ul style="list-style-type: none"> • No reciprocity agreements are in effect. However, Arkansas does not require withholding from Arkansas residents working in other states that collect withholding tax. • Arkansas withholding is required from Arkansas residents working in other states that do not collect withholding tax. • 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. • Arkansas withholding is required from non-residents working in Arkansas. • Residents of Texarkana, Arkansas are exempt from paying Arkansas income tax. Employers must set pTaxExempt to true. | |
| | The following table lists the reciprocity agreements in effect: | |
| | Residents of... | Who work in... Are subject to this tax treatment... |
| | Texarkana, TX ¹ | Texarkana, AR Exempt from Arkansas income tax on wages earned in Texarkana, AR. |
| Texarkana, AR ¹ | Texarkana, TX Exempt from Arkansas income tax on wages earned in Texarkana, TX. | |
| Jurisdiction Interaction Treatment | 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> | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • Single • Married Filing Jointly • Head of Household | |
| Tax Credit | 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 ¹ |
| 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 ² | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ³ |
| 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

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

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 |
| 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. Standard deduction: 2,340.00 | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 2,340.00 \\ \hline 49,660.00 \end{array}$ |
| 3 | 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 |
| 4 | Compute the annual state tax using the tax rate table. Line 6 | Annual state tax | $\begin{array}{r} 49,650.00 \\ \times \quad 0.039 \\ \hline 1,936.35 \\ - \quad 397.36 \\ \hline 1,538.99 \end{array}$ |
| 5 | Round the result to the nearest dollar. | Rounded state tax | 1,539.00 |
| 6 | Subtract the tax credit. Tax credit, per exemption 29.00 | Net annual state tax | $\begin{array}{r} 1,539.00 \\ - \quad 116.00 \\ \hline 1,423.00 \end{array}$ |
| 7 | Divide the annual state tax by the annual number of pay periods. | State withholding tax per pay period | $\begin{array}{r} 1,423.00 \\ / \quad 52 \\ \hline 27.37 \end{array}$ |

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

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 |
| Regular Wages | | | |
| 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. Standard deduction: 2,340.00 | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 2,340.00 \\ \hline 49,660.00 \end{array}$ |
| 3 | 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 |
| 4 | Compute the annual state tax using the tax rate table. Line 6 | Annual state tax | $\begin{array}{r} 49,650.00 \\ \times \quad 0.039 \\ \hline 1,936.35 \\ - \quad 397.36 \\ \hline 1,538.99 \end{array}$ |
| 5 | Round the result to the nearest dollar. | Rounded state tax | 1,539.00 |
| 6 | Subtract the tax credit. Tax credit, per exemption 29.00 | Net annual state tax | $\begin{array}{r} 1,539.00 \\ - \quad 116.00 \\ \hline 1,423.00 \end{array}$ |
| 7 | Divide the annual state tax by the annual number of pay periods. | State tax for the pay period | $\begin{array}{r} 1,423.00 \\ / \quad 52 \\ \hline 27.37 \end{array}$ |

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

| Arkansas State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example | | | |
|--|---|--|--|
| Step | Action | Result | Example |
| Supplemental Wages | | | |
| 8 | Multiply supplemental wages by the state supplemental tax rate of 3.9%. | State tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.039 \\ \hline 195.00 \end{array}$ |
| 9 | Add the tax on regular wages and the tax on supplemental wages. | Total state tax for the pay period | $\begin{array}{r} 195.00 \\ + \quad 27.37 \\ \hline 222.37 \end{array}$ |

State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example

| Arkansas 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 3.9%. | State tax for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.039 \\ \hline 195.00 \end{array}$ |

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

| Arkansas State Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages | | | |
|--|--|---|---|
| Step | Action | Result | Example |
| 8 | 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 | $\begin{array}{r} 1,322.00 \\ / \quad 52 \\ \hline 25.42 \end{array}$ |
| 9 | Subtract the period-to-date tax amount. | State withholding tax for the additional pay within the pay period | $\begin{array}{r} 25.42 \\ - \quad 6.29 \\ \hline 19.13 \end{array}$ |

*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 | 3.90% | 397.36 |
| 6 | 89,601.00 | 3.90% | 395.50 |
| 7 | 89,701.00 | 3.90% | 385.50 |
| 8 | 89,801.00 | 3.90% | 375.50 |
| 9 | 89,901.00 | 3.90% | 365.50 |
| 10 | 90,001.00 | 3.90% | 355.50 |
| 11 | 90,101.00 | 3.90% | 345.50 |
| 12 | 90,201.00 | 3.90% | 335.50 |
| 13 | 90,301.00 | 3.90% | 325.50 |
| 14 | 90,401.00 | 3.90% | 315.50 |
| 15 | 90,501.00 | 3.90% | 305.50 |
| 16 | 90,601.00 | 3.90% | 295.50 |
| 17 | 90,701.00 | 3.90% | 285.50 |
| 18 | 90,801.00 | 3.90% | 275.50 |
| 19 | 90,901.00 | 3.90% | 265.50 |
| 20 | 91,001.00 | 3.90% | 255.50 |
| 21 | 91,101.00 | 3.90% | 245.50 |
| 22 | 91,201.00 | 3.90% | 235.50 |
| 23 | 91,301.00 | 3.90% | 225.50 |
| 24 | 91,401.00 | 3.90% | 215.50 |
| 25 | 91,501.00 | 3.90% | 205.50 |
| 26 | 91,601.00 | 3.90% | 195.50 |
| 27 | 91,701.00 | 3.90% | 185.50 |
| 28 | 91,801.00 | 3.90% | 175.50 |
| 29 | 91,901.00 | 3.90% | 165.50 |
| 30 | 92,001.00 | 3.90% | 155.50 |
| 31 | 92,101.00 | 3.90% | 145.50 |
| 32 | 92,201.00 | 3.90% | 135.50 |
| 33 | 92,301.00 | 3.90% | 125.50 |
| 34 | 92,401.00 | 3.90% | 115.50 |
| 35 | 92,501.00 | 3.90% | 105.50 |
| 36 | 92,601.00 | 3.90% | 95.50 |
| 37 | 92,701.00 | 3.90% | 85.50 |
| 38 | 100,001.00 | 3.90% | 85.50 |

State Unemployment Insurance (SUI) Summary

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

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 ¹ | 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 ² | 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 | | | |
|---|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Arkansas Local Withholding Tax Summary | |
|---|-----------------------------------|
| Basis of tax | 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 |

State Withholding Tax Summary

| California Withholding Tax Summary | | |
|---|--|--|
| Basis of tax | Gross income earned in the calendar year | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | <ul style="list-style-type: none"> • Flat Rate Combined • Concurrent Aggregation (default) |
| | Supplemental Only | <ul style="list-style-type: none"> • Alternate Flat Rate • Previous Aggregation • Flat Rate (default) |
| Reciprocity | 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. | |
| Jurisdiction Interaction Treatment | 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> | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • Single or Married with two or more incomes • Head of Household • Married with one income | |
| Standard deduction | 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 |
| Tax Credit | 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 ¹ | 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 ² | 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 ³ | 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.

| California 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 | 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 | $\begin{array}{r} 52,000.00 \\ > \quad 17,769.00 \\ \hline \text{so tax is to be} \\ \text{withheld} \end{array}$ |
| 3 | Subtract the amount of additional allowances for estimated deductions (DE4-Worksheet B). | Wages minus additional allowances | $\begin{array}{r} 52,000.00 \\ - \quad 1,000.00 \\ \hline 51,000.00 \end{array}$ |
| 4 | Subtract the standard deduction. | Annual taxable wages | $\begin{array}{r} 51,000.00 \\ - \quad 5,363.00 \\ \hline 45,637.00 \end{array}$ |
| 5 | Compute the annual state tax using the tax rate table. Single/Married with two or more incomes: Line 5 | Annual state tax | $\begin{array}{r} 45,637.00 \\ - \quad 38,959.00 \\ \hline 6,678.00 \\ \times \quad 0.066 \\ \hline 440.75 \\ + \quad 1,056.61 \\ \hline 1,497.36 \end{array}$ |
| 6 | Subtract the tax credit. | Net annual state tax | $\begin{array}{r} 1,497.36 \\ - \quad 633.60 \\ \hline 863.76 \end{array}$ |
| 7 | 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.

| California Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example | | | |
|--|---|---|--|
| Step | Action | Result | Example |
| 1 | Add regular gross wages and supplemental wages. Multiply by the annual number of pay periods. | Total gross wages | $\begin{array}{r} 1,000.00 \\ + \quad 5,000.00 \\ \hline 6,000.00 \\ \times \quad 52 \\ \hline 312,000.00 \end{array}$ |
| 2 | 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 | $\begin{array}{r} 312,000.00 \\ > \quad 17,769.00 \\ \text{so tax is to be} \\ \text{withheld} \end{array}$ |
| 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 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. | 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.

| California Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example | | | |
|--|---|-----------------------------------|--|
| Step | Action | Result | Example |
| Regular Wages | | | |
| 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 | 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 | $\begin{array}{r} 52,000.00 \\ > 17,769.00 \\ \hline \text{so tax is to be withheld} \end{array}$ |
| 3 | Subtract the amount of additional allowances for estimated deductions (DE4-Worksheet B). | Wages minus additional allowances | $\begin{array}{r} 52,000.00 \\ - 1,000.00 \\ \hline 51,000.00 \end{array}$ |
| 4 | Subtract the standard deduction. | Annual taxable wages | $\begin{array}{r} 51,000.00 \\ - 5,363.00 \\ \hline 45,637.00 \end{array}$ |
| 5 | Compute the annual state tax using the tax rate table. Single/Married with two or more incomes: Line 5 | Annual state tax | $\begin{array}{r} 45,637.00 \\ - 38,959.00 \\ \hline 6,678.00 \\ \times 0.066 \\ \hline 440.75 \\ + 1,056.61 \\ \hline 1,497.36 \end{array}$ |
| 6 | Subtract the tax credit. | Net annual state tax | $\begin{array}{r} 1,497.36 \\ - 633.60 \\ \hline 863.76 \end{array}$ |
| 7 | Divide the net annual state tax by the annual number of pay periods. | State tax for the pay period | $\begin{array}{r} 863.76 \\ / 52 \\ \hline 16.61 \end{array}$ |

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

| California Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example | | | |
|--|---|--|--|
| Step | Action | Result | Example |
| Supplemental Wages | | | |
| 8 | Multiply supplemental wages by the federal supplemental tax rate of 6.6%. | State tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.066 \\ \hline 330.00 \end{array}$ |
| 9 | 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.

| California Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example | | | |
|---|---|--|--|
| 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**

| California 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 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 |
| 1 | Multiply supplemental wages by the state supplemental tax rate of 10.23%. ¹ | State tax for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.1023 \\ \hline 511.50 \end{array}$ |

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 |
| 1 | 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> |
| 2 | 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="border-bottom: 1px solid black; margin-right: 10px;">52</div> <div style="margin-right: 10px;">49,400.00</div> </div> |
| 3 | 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 | <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;">17,769.00</div> <div style="margin-right: 10px;">so tax is to be withheld</div> </div> |
| 4 | Subtract the amount of additional allowances for estimated deductions (DE4-Worksheet B). | Wages minus additional allowances | <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;">1,000.00</div> <div style="margin-right: 10px;">48,400.00</div> </div> |
| 5 | Subtract the standard deduction. | Annual taxable wages | <div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="margin-right: 10px;">48,400.00</div> <div style="margin-right: 10px;">-</div> <div style="border-bottom: 1px solid black; margin-right: 10px;">5,363.00</div> <div style="margin-right: 10px;">43,037.00</div> </div> |
| 6 | Compute the annual state tax using the tax rate table. Single/Married with two or more incomes: Line 4 | Annual state tax | <div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="margin-right: 10px;">43,037.00</div> <div style="margin-right: 10px;">-</div> <div style="border-bottom: 1px solid black; margin-right: 10px;">38,959.00</div> <div style="margin-right: 10px;">4,078.00</div> <div style="margin-right: 10px;">x</div> <div style="border-bottom: 1px solid black; margin-right: 10px;">0.066</div> <div style="margin-right: 10px;">269.15</div> <div style="margin-right: 10px;">+</div> <div style="border-bottom: 1px solid black; margin-right: 10px;">1,056.61</div> <div style="margin-right: 10px;">1,325.76</div> </div> |
| 7 | Subtract the tax credit. | Net annual state tax | <div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="margin-right: 10px;">1,325.76</div> <div style="margin-right: 10px;">-</div> <div style="border-bottom: 1px solid black; margin-right: 10px;">633.60</div> <div style="margin-right: 10px;">692.16</div> </div> |

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

| California Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages | | | |
|--|--|---|--|
| Step | Action | Result | Example |
| 8 | 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 | $\begin{array}{r} 692.16 \\ / \quad 52 \\ \hline 13.31 \end{array}$ |
| 9 | Subtract the period-to-date tax amount. | State tax for the additional pay within the pay period | $\begin{array}{r} 13.31 \\ - \quad 0.00 \\ \hline 13.31 \end{array}$ |

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

| FILING STATUS | TAX EXEMPT INCOME LIMIT |
|---|--------------------------------|
| 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 | | | | |
|---|-------------------------|-------------------|---|-------------------|
| Wage Base | 7,000.00 | | | |
| Rates | Minimum employer | 1.5% ¹ | Maximum employer | 6.2% ¹ |
| | New employer | 3.4% ¹ | Employee | Not applicable |
| Calculation Methods | Pay Type | | Calculation Methods | |
| | All Pay Types | | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum | |

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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| Health Savings Acct - Employer Contribution | Taxable | Vanpool and Transit Passes | Exempt ⁴ |
| | | | |
| 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 | | |
|---|---|---|
| Wage Base | 7,000.00 | |
| Rates | Employer 0.10% | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |
| Pre-Tax Deductions | These deductions follow California State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | 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 | | |
|---|--|--|
| Wage Base | Not applicable | |
| Rates | <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;">Employer</p> <p style="text-align: center;">Not applicable</p> |
| Calculation Methods | Pay type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Flat Rate (default) • Self Adjust |

**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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| Health Savings Acct - Employer Contribution | Taxable | Vanpool and Transit Passes | Exempt ⁴ |
| | | | |
| 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

| California Local Withholding Tax Summary | |
|---|-----------------------------------|
| Basis of tax | 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.¹

| California Local Employer Tax San Francisco Administrative Office Tax Summary | | | |
|---|-----------------|----------------|----------------------------|
| Basis of Tax | Gross wages | | |
| Rates | Employee | Not applicable | Employer 1.54% |
| Calculation Methods | Pay type | | Calculation Methods |
| | 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 ¹ | 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 | | |
|--|--|--|
| Basis of tax | Gross income earned in the calendar year | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | <ul style="list-style-type: none"> • Flat Rate Combined (default) • Concurrent Aggregation |
| | Supplemental Only | Flat Rate (default) |
| Reciprocity | <ul style="list-style-type: none"> • No reciprocity agreements are in effect. However, Colorado does not require withholding from Colorado residents working in other states that collect withholding tax. • Colorado withholding is required from Colorado residents working in other states that do not collect withholding tax. • 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. • Colorado withholding is required from non-residents working in Colorado. | |
| Jurisdiction Interaction Treatment | 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> | |
| Valid Filing Statuses and Standard Deductions | Filing Status | Standard Deduction |
| | <ul style="list-style-type: none"> • Single • Married • Head of Household • Single or Married Filing Separately | 5,000.00 |
| | <ul style="list-style-type: none"> • Married Filing Jointly | 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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: 10,000.00 | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - 10,000.00 \\ \hline 42,000.00 \end{array}$ |
| <p><i>Note: 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> | | | |
| 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: 10,000.00 | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - \quad 10,000.00 \\ \hline 302,000.00 \end{array}$ |
| <p>Note: 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> | | | |
| 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 |
| Regular Wages | | | |
| 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. Standard deduction: 10,000.00 | Annual taxable wages | $ \begin{array}{r} 52,000.00 \\ - \quad 10,000.00 \\ \hline 42,000.00 \end{array} $ |
| <i>Note: 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> | | | |
| 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 | 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} $ |
| 5 | 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**

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

| Colorado 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 4.40%. | State tax for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.0440 \\ \hline 220.00 \end{array}$ |
| 2 | 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) |
| 1 | Add current gross wages to period-to-date gross wages. | Total gross wages | <div style="display: flex; justify-content: flex-end;"> <div style="text-align: right; margin-right: 10px;">450.00</div> <div style="text-align: right;">+</div> <div style="text-align: right; border-bottom: 1px solid black; margin-right: 10px;">500.00</div> <div style="text-align: right; margin-right: 10px;">950.00</div> </div> |
| 2 | Multiply gross wages per pay period by the annual number of pay periods. | Annual gross wages | <div style="display: flex; justify-content: flex-end;"> <div style="text-align: right; margin-right: 10px;">950.00</div> <div style="text-align: right;">x</div> <div style="text-align: right; border-bottom: 1px solid black; margin-right: 10px;">52</div> <div style="text-align: right; margin-right: 10px;">49,400.00</div> </div> |
| 3 | Subtract the standard deduction. Standard deduction: 10000.00 | Annual taxable wages | <div style="display: flex; justify-content: flex-end;"> <div style="text-align: right; margin-right: 10px;">49,400.00</div> <div style="text-align: right;">-</div> <div style="text-align: right; border-bottom: 1px solid black; margin-right: 10px;">10,000.00</div> <div style="text-align: right; margin-right: 10px;">39,400.00</div> </div> |
| | <i>Note: 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> | | |
| 4 | Compute the annual state tax. | Annual state tax | <div style="display: flex; justify-content: flex-end;"> <div style="text-align: right; margin-right: 10px;">39,400.00</div> <div style="text-align: right;">x</div> <div style="text-align: right; border-bottom: 1px solid black; margin-right: 10px;">0.0440</div> <div style="text-align: right; margin-right: 10px;">1,733.60</div> </div> |
| 5 | Divide the annual state tax by the annual number of pay periods. | Annual state tax using the standard rate | <div style="display: flex; justify-content: flex-end;"> <div style="text-align: right; margin-right: 10px;">1,733.60</div> <div style="text-align: right;">/</div> <div style="text-align: right; border-bottom: 1px solid black; margin-right: 10px;">52</div> <div style="text-align: right; margin-right: 10px;">33.34</div> </div> |
| 6 | Round the total amount of state tax to the nearest dollar. | Rounded total amount of state tax | 33.00 |
| 7 | Subtract the period-to-date tax amount. | State tax for the additional pay within the pay period | <div style="display: flex; justify-content: flex-end;"> <div style="text-align: right; margin-right: 10px;">33.00</div> <div style="text-align: right;">-</div> <div style="text-align: right; border-bottom: 1px solid black; margin-right: 10px;">11.00</div> <div style="text-align: right; margin-right: 10px;">22.00</div> </div> |

State Unemployment Insurance (SUI) Summary

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

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 ¹ | Qualified Parking | Exempt ³ |
| 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 ² | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁴ |
| | | | |
| 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 | | |
|---|---|---|
| Wage Base | 23,800.00 | |
| Rates | Employer 3.66% ¹ | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |
| Pre-tax Deductions | These deductions follow Colorado State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | 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

| Colorado State Disability Insurance (SDI) Summary | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee 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 | | |
|---|---|---|
| Wage Base | 168,600.00 | |
| Rates | Total rate: 0.9% | |
| | Employee | Employer |
| | 0.45% | 0.45% |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • No Self Adjust (default) • Self Adjust (ER Only) |
| Reciprocity | 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 ¹ | Qualified Parking | Exempt ³ |
| 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 ² | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁴ |
| | | | |
| 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 | | |
|--|---|----------------------------|
| Basis of tax | Gross income earned in the month | |
| Calculation methods | Pay type | Calculation methods |
| | All Pay Types | Flat Amount (default) |
| Reciprocity | <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> | |
| Valid Filing Statuses | 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.
 - Taxable: wages 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
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 ¹ | Meals for the convenience of the ER | Exempt ³ |
| Clergy Housing Allowance (Employer OPT) | Exempt | Military Differential Pay | Taxable |
| Deceased Worker Pay | Taxable ² | Qualified Moving Expense Reimbursements | Taxable |
| Domestic Partner Benefit (Dependent) | Exempt | | |
| Domestic Partner Benefit (Non Dependent) | Taxable | 409A Distribution | Exempt ⁶ |
| 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 ⁴ | 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 ⁵ |
| 3rd Party LTD 125 Plan | Exempt | ER LTD 125 Plan | Exempt ³ |
| Agent LTD 125 Plan | Exempt ³ | ER STD 125 Plan | Exempt ⁵ |

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.

| Colorado Local Employer Withholding Tax Rate Table | | | |
|--|-------------------------------------|--|-------------------------|
| City | Business 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 | 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 | | | | | | | | | | | | | | | |
|---|---|--------------|---|--------------------------|----------------------------------|-------------------|---|---|--|---|--------|---|--------|--------------------------|--|
| Basis of tax | Gross income earned in the calendar year | | | | | | | | | | | | | | |
| Calculation methods | Pay type | | | | | | | | | | | | | | |
| | Calculation methods | | | | | | | | | | | | | | |
| | <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) | | | | | | | | | | | | | | |
| Reciprocity | 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. | | | | | | | | | | | | | | |
| Jurisdiction Interaction Treatment | 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> | | | | | | | | | | | | | | |
| Valid Filing Statuses | <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 \$100,500¹</td> </tr> <tr> <td>E</td> <td>Exempt</td> </tr> <tr> <td>F</td> <td>Single</td> </tr> <tr> <td colspan="2">No State W4²</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 ¹ | E | Exempt | F | Single | No State W4 ² | |
| 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 ¹ | | | | | | | | | | | | | | |
| E | Exempt | | | | | | | | | | | | | | |
| F | Single | | | | | | | | | | | | | | |
| No State W4 ² | | | | | | | | | | | | | | | |

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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁵ |
| | | | |
| 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.

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

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

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.

| Connecticut 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 withholding exemption. Exemptions table: Line 13 0.00 | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - \quad 0.00 \\ \hline 312,000.00 \end{array}$ |
| 4 | Compute the preliminary annual state tax using the tax rate table. Filing Status A: Line 2 | Preliminary tax on annual wages | $\begin{array}{r} 312,000.00 \\ - \quad 250,000.00 \\ \hline 62,000.00 \\ \times \quad 0.069 \\ \hline 4,278.00 \\ + \quad 14,000.00 \\ \hline 18,278.00 \end{array}$ |
| 5 | 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 |
| 6 | Using annual gross wages and filing status, determine additional recapture amount. | Additional recapture amount | 2,320.00 |
| 7 | Add the withholding amounts in steps 4 to 6. | Preliminary annual state tax | 20,848.00 |
| 8 | 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**

| Connecticut State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example | | | |
|---|---|------------------------------------|--|
| Step | Action | Result | Example |
| 9 | 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} $ |
| 10 | 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.

| Connecticut 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 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 withholding exemption. Exemptions table: Line 13 | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - \quad 0.00 \\ \hline 312,000.00 \end{array}$ |
| 4 | Compute the preliminary annual state tax using the tax rate table. Filing Status A: Line 2 | Preliminary tax on annual wages | $\begin{array}{r} 312,000.00 \\ - \quad 250,000.00 \\ \hline 62,000.00 \\ \times \quad 0.069 \\ \hline 4,278.00 \\ + \quad 14,000.00 \\ \hline 18,278.00 \end{array}$ |
| 5 | 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 |
| 6 | Using annual gross wages and filing status, determine additional recapture amount. | Additional recapture amount | 2,320.00 |
| 7 | Add the withholding amounts in steps 4 to 6. | Preliminary annual state tax | 20,848.00 |
| 8 | 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**

| Connecticut State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example | | | |
|--|---|---------------------------------------|---|
| Step | Action | Result | Example |
| 9 | Multiply the preliminary annual state tax by 1 minus the credit percentage. | Tax with credit percentage applied | $\begin{array}{r} 20,848.00 \\ \times \quad 1.00 \\ \hline 20,848.00 \end{array}$ |
| 10 | Divide the annual state tax by the annual number of pay periods. | State tax for the pay period | $\begin{array}{r} 20,848.00 \\ / \quad 52 \\ \hline 400.92 \end{array}$ |
| 11 | 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 |
| 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 withholding deduction. Exemptions table: Line 13 0.00 | Annual taxable wages | $\begin{array}{r} 49,400.00 \\ - \quad 0.00 \\ \hline 49,400.00 \end{array}$ |
| 4 | Compute the preliminary annual state tax using the tax rate table. Filing Status A: Line 2 | Preliminary tax on annual wages | $\begin{array}{r} 49,400.00 \\ - \quad 10,000.00 \\ \hline 39,400.00 \\ \times \quad 0.045 \\ \hline 1,773.00 \\ + \quad 200.00 \\ \hline 1,973.00 \end{array}$ |
| 5 | 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 |
| 6 | Using annual gross wages and filing status, determine additional recapture amount. | Additional recapture amount | 0.00 |
| 7 | Add the withholding amounts in steps 4 to 6. | Preliminary annual state tax | 1,973.00 |
| 8 | 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**

| Connecticut State Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages | | | |
|---|---|---|---|
| Step | Action | Result | Example |
| 9 | Multiply the preliminary annual state tax by 1 minus the credit percentage. | Tax with credit percentage applied | $\begin{array}{r} 1,973.00 \\ \times \quad 0.93 \\ \hline 1,834.89 \end{array}$ |
| 10 | Divide the annual state tax by the annual number of pay periods. | Total amount of state tax for multiple pays within the pay period | $\begin{array}{r} 1,834.89 \\ / \quad 52 \\ \hline 35.29 \end{array}$ |
| 11 | 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 | | | |
|--|-------------------------|---|--------------------------------|
| Wage Base | 25,000.00 | | |
| Rates | Minimum employer | 1.1% | Maximum employer 7.8% |
| | New employer | 2.5% | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods | |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum | |

**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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁴ |
| | | | |
| 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

| State Disability Insurance (SDI) Summary | | | |
|---|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

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

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

Local Withholding Tax Summary

| Connecticut Local Withholding Tax Summary | |
|--|-----------------------------------|
| Basis of tax | 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 | | |
|---|---|---|
| Basis of tax | Gross income earned in the calendar year | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | <ul style="list-style-type: none"> • Annualized Concurrent Aggregation • Concurrent Aggregation (default) |
| | Supplemental Only | Annualized Previous Aggregation (default) |
| Reciprocity | 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. | |
| Jurisdiction Interaction Treatment | 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> | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • Single • Married | |
| Standard Deductions | Standard deduction, Single: | 3,250.00 |
| | Standard deduction, Married: | 6,500.00 |
| Tax Credit | 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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.

| Delaware 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. | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 6,500.00 \\ \hline 45,500.00 \end{array}$ |
| 3 | Compute the annual state tax using the tax rate table. All filers: Line 6 | Annual state tax | $\begin{array}{r} 45,500.00 \\ - \quad 25,000.00 \\ \hline 20,500.00 \\ \times \quad 0.0555 \\ \hline 1,137.75 \\ + \quad 1,001.00 \\ \hline 2,138.75 \end{array}$ |
| 4 | Subtract the tax credit. | Net annual state tax | $\begin{array}{r} 2,138.75 \\ - \quad 440.00 \\ \hline 1,698.75 \end{array}$ |
| 5 | 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.

| Delaware 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, Single: 3,250.00 Standard deduction, Married: 6,500.00 | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - \quad 6,500.00 \\ \hline 305,500.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. All filers: Line 6 | Annual state tax | $\begin{array}{r} 305,500.00 \\ - \quad 60,000.00 \\ \hline 245,500.00 \\ \times \quad 0.066 \\ \hline 16,203.00 \\ + \quad 2,943.50 \\ \hline 19,146.50 \end{array}$ |
| 5 | Subtract the tax credit. Tax credit, per dependent: 110.00 | Net annual state tax | $\begin{array}{r} 19,146.50 \\ - \quad 440.00 \\ \hline 18,706.50 \end{array}$ |
| 6 | 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.

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

| Delaware Withholding Tax Supplemental Wages Only Annualized Previous Aggregation Method Calculation Example | | | |
|--|---|---------------------------------|--|
| Step | Action | Result | Example |
| 1 | Multiply the wages from the previous pay period by the annual number of pay periods, and add supplemental wages. | Total gross wages | $\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \\ + \quad 5,000.00 \\ \hline 57,000.00 \end{array}$ |
| 2 | Subtract the standard deduction. Standard deduction, Single: 3,250.00 Standard deduction, Married: 6,500.00 | Annual taxable wages | $\begin{array}{r} 57,000.00 \\ - \quad 6,500.00 \\ \hline 50,500.00 \end{array}$ |
| 3 | Compute the annual state tax using the tax rate table. All filers: Line 6 | Annual state tax | $\begin{array}{r} 50,500.00 \\ - \quad 25,000.00 \\ \hline 25,500.00 \\ \times \quad 0.0555 \\ \hline 1,415.25 \\ + \quad 1,001.00 \\ \hline 2,416.25 \end{array}$ |
| 4 | Subtract the tax credit. Tax credit, per dependent: 110.00 | Net annual state tax | $\begin{array}{r} 2,416.25 \\ - \quad 440.00 \\ \hline 1,976.25 \end{array}$ |
| 5 | Annualize the previous pay period's tax amount. | Annualized tax | $\begin{array}{r} 32.67 \\ \times \quad 52 \\ \hline 1,698.84 \end{array}$ |
| 6 | 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 |
| 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. <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} $ |
| 4 | 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} $ |
| 5 | 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} $ |
| 6 | 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} $ |
| 7 | 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 | + % | |
| 1 | Not over | 2,000.00 | | 0.00% | |
| 2 | | 5,000.00 | 0.00 | 2.20% | 2,000.00 |
| 3 | | 10,000.00 | 66.00 | 3.90% | 5,000.00 |
| 4 | | 20,000.00 | 261.00 | 4.80% | 10,000.00 |
| 5 | | 25,000.00 | 741.00 | 5.20% | 20,000.00 |
| 6 | | 60,000.00 | 1,001.00 | 5.55% | 25,000.00 |
| 7 | 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 | | |
|---|-------------------------|---|
| Wage Base | 10,500.00 | |
| Rates | Minimum employer | 0.1% ^{1,2} |
| | Maximum employer | 5.4% ^{1,2} |
| | New employer | Varies based on industry ^{1,2} |
| | Employee | Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁴ |
| | | | |
| 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 | | |
|--|--|---|
| Wage Base | 10,500.00 | |
| Rates | Employer 0.15% | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |
| Pre-tax Deductions | These deductions follow Delaware SUI. Refer to the state's SUI summary for details. | |
| Alternate Compensation | 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 | | |
|--|--|---|
| Wage Base | 10,500.00 | |
| Rates | Employer 0.2% | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |
| Pre-tax Deductions | These deductions follow Delaware SUI. Refer to the state’s SUI summary for details. | |
| Alternate Compensation | 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 | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Delaware Local Withholding Tax Summary | | |
|---|--|----------------------------|
| Basis of tax | Gross income earned in the calendar year | |
| Calculation methods | Pay type | Calculation methods |
| | All Pay Types | Flat Rate (default) |
| Reciprocity | 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. | |
| Valid Filing Statuses | 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 ¹ | 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.

| Delaware Local Withholding Tax Calculation Example | | | |
|---|---|------------------------------|--|
| 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 | | |
|--|---|----------------------------------|
| Basis of tax | Gross income earned in the calendar year | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | Concurrent Aggregation (default) |
| | Supplemental Only | Previous Aggregation (default) |
| Reciprocity | 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> . | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • Single • Married/domestic partners filing jointly • Head of Household • Married Filing Separately • Married/domestic partners filing separately on same return | |
| Withholding allowance | 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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 |
| 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 withholding allowance amount. Withholding allowance amount, per allowance: 4,300.00 | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 17,200.00 \\ \hline 34,800.00 \end{array}$ |
| 3 | Compute the annual District of Columbia tax using the tax rate table. All filers: Line 3 | Annual District of Columbia tax | $\begin{array}{r} 34,800.00 \\ - \quad 10,000.00 \\ \hline 24,800.00 \\ \times \quad 0.060 \\ \hline 1,488.00 \\ + \quad 400.00 \\ \hline 1,888.00 \end{array}$ |
| 4 | Divide the annual District of Columbia tax by the annual number of pay periods. | District of Columbia tax for the pay period | $\begin{array}{r} 1,888.00 \\ / \quad 52 \\ \hline 36.31 \end{array}$ |

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

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.

| District of Columbia 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 withholding allowance amount. Withholding amount, per allowance: 4,300.00 | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - \quad 17,200.00 \\ \hline 294,800.00 \end{array}$ |
| 4 | Compute the annual District of Columbia tax using the tax rate table. All filers: Line 4 | Annual District of Columbia tax | $\begin{array}{r} 294,800.00 \\ - \quad 250,000.00 \\ \hline 44,800.00 \\ \times \quad 0.0925 \\ \hline 4,144.00 \\ + \quad 19,650.00 \\ \hline 23,794.00 \end{array}$ |
| 5 | 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.

| District of Columbia 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 withholding allowance amount. Withholding amount, per allowance: 4,300.00 | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - \quad 17,200.00 \\ \hline 294,800.00 \end{array}$ |
| 4 | Compute the annual District of Columbia tax using the tax rate table. All filers: Line 4 | Annual District of Columbia tax | $\begin{array}{r} 294,800.00 \\ - \quad 250,000.00 \\ \hline 44,800.00 \\ \times \quad 0.0925 \\ \hline 4,144.00 \\ + \quad 19,650.00 \\ \hline 23,794.00 \end{array}$ |
| 5 | Divide the annual District of Columbia tax by the annual number of pay periods. | Preliminary District of Columbia tax for the pay period | $\begin{array}{r} 23,794.00 \\ / \quad 52 \\ \hline 457.58 \end{array}$ |
| 6 | 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.

| District of Columbia 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 withholding allowance amount. Withholding amount, per allowance: 4,300.00 | Annual taxable wages | $\begin{array}{r} 49,400.00 \\ - \quad 17,200.00 \\ \hline 32,200.00 \end{array}$ |
| 4 | Compute the annual District of Columbia tax using the tax rate table. All filers: Line 3 | Annual District of Columbia tax | $\begin{array}{r} 32,200.00 \\ - \quad 10,000.00 \\ \hline 22,200.00 \\ \times \quad 0.060 \\ \hline 1,332.00 \\ + \quad 400.00 \\ \hline 1,732.00 \end{array}$ |
| 5 | 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 | $\begin{array}{r} 1,732.00 \\ / \quad 52 \\ \hline 33.31 \end{array}$ |
| 6 | 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 | + % | | |
| 1 | Not over | 10,000.00 | | 4.00% | |
| 2 | | 40,000.00 | 400.00 | 6.00% | 10,000.00 |
| 3 | | 60,000.00 | 2,200.00 | 6.50% | 40,000.00 |
| 4 | | 250,000.00 | 3,500.00 | 8.50% | 60,000.00 |
| 5 | | 500,000.00 | 19,650.00 | 9.25% | 250,000.00 |
| 6 | | 1,000,000.00 | 42,775.00 | 9.75% | 500,000.00 |
| 7 | Over | 1,000,000.00 | 91,525.00 | 10.75% | 1,000,000.00 |

Unemployment Insurance Summary

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

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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁴ |
| 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

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

Disability Insurance Summary

| Disability Insurance Summary | | | |
|-------------------------------------|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee 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 | | |
|---|---|---|
| Rates | Employer 0.75% | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> Flat Rate (default) Self Adjust Quarterly Self Adjust |
| Pre-tax Deductions | These deductions follow District of Columbia State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | These types of compensation follow District of Columbia SUI. See the state's SUI summary for details. | |

Local Withholding Tax Summary

| District of Columbia Local Withholding Tax Summary | |
|---|-----------------------------------|
| Basis of tax | 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

| Florida State Withholding Tax Summary | |
|--|------------------------------------|
| Basis of tax | No provision for state income tax. |

State Unemployment Insurance (SUI) Summary

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

**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 ¹ | 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 ² | 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

| Florida State Disability Insurance (SDI) Summary | | | |
|---|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Florida Local Withholding Tax Summary | |
|--|------------------------------------|
| Basis of tax | 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 | | |
|---|--|------------------------------|
| Basis of tax | Gross income earned in the calendar year | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | Flat Rate Combined (default) |
| | Supplemental Only | Flat Rate (default) |
| Reciprocity | <ul style="list-style-type: none"> • No reciprocity agreements are in effect. However, Georgia does not require withholding from Georgia residents working in other states that collect withholding tax. • Georgia withholding is required from Georgia residents working in other states that do not collect withholding tax. • 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. • Georgia withholding is required from non-residents working in Georgia. | |
| Jurisdiction Interaction Treatment | 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> | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • Single • Married Filing Joint with one spouse working • Married Filing Separate or Married Filing Joint Both Spouses Working • Head of Household | |
| Standard Deductions | 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 |
| Personal Allowance Amounts | Dependent and adjustment allowances, per allowance ¹ <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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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 |
| 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. Standard deduction: 12,000.00 | Wages minus the standard deduction | $\begin{array}{r} 52,000.00 \\ - \quad 12,000.00 \\ \hline 40,000.00 \end{array}$ |
| 3 | Subtract the personal, dependent, and adjustment allowance amounts. Dependent and adjustment allowances: 4,000.00 | Annual taxable wages | $\begin{array}{r} 40,000.00 \\ - \quad 8,000.00 \\ \hline 32,000.00 \end{array}$ |
| 4 | Compute the annual state tax using the state tax rate of 5.39%. | Annual state tax | $\begin{array}{r} 32,000.00 \\ \times \quad 0.0539 \\ \hline 1,724.80 \end{array}$ |
| 5 | 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 |
| Regular Wages | | | |
| 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. Standard deduction: 12,000.00 | Wages minus the standard deduction | $\begin{array}{r} 52,000.00 \\ - \quad 12,000.00 \\ \hline 40,000.00 \end{array}$ |
| 3 | Subtract the personal, dependent, and adjustment allowance amounts. Dependent and adjustment allowances: 4,000.00 | Annual taxable wages | $\begin{array}{r} 40,000.00 \\ - \quad 8,000.00 \\ \hline 32,000.00 \end{array}$ |
| 4 | Compute the annual state tax using the state tax rate of 5.39%. | Annual state tax | $\begin{array}{r} 32,000.00 \\ \times \quad 0.0539 \\ \hline 1,724.80 \end{array}$ |
| 5 | Divide the annual state tax by the annual number of pay periods. | State tax on regular wages for the pay period | $\begin{array}{r} 1,724.80 \\ / \quad 52 \\ \hline 33.17 \end{array}$ |
| Supplemental Wages | | | |
| 6 | Multiply supplemental wages by the supplemental tax rate. | State tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.0539 \\ \hline 269.50 \end{array}$ |
| 7 | 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

| Georgia Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example | | | |
|---|---|--|---|
| Step | Action | Result | Example |
| 1 | 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 |
| 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 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 standard deduction. Standard deduction: 12,000.00 | Wages minus the standard deduction | $\begin{array}{r} 49,400.00 \\ - \quad 12,000.00 \\ \hline 37,400.00 \end{array}$ |
| 4 | Subtract the personal, dependent, and adjustment allowance amounts. Dependent and adjustment allowances: 4,000.00 | Annual taxable wages | $\begin{array}{r} 37,400.00 \\ - \quad 8,000.00 \\ \hline 29,400.00 \end{array}$ |
| 5 | Compute the annual state tax using the tax rate table. | Annual state tax | $\begin{array}{r} 29,400.00 \\ \times \quad 0.0539 \\ \hline 1,584.66 \end{array}$ |
| 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 | $\begin{array}{r} 1,584.66 \\ / \quad 52 \\ \hline 30.47 \end{array}$ |
| 7 | 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 | | | |
|--|-------------------------|---|--------------------------------|
| Wage Base | 9,500.00 | | |
| Rates | Minimum employer | 0.04% | Maximum employer 8.1% |
| | New employer | 2.64% ¹ | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods | |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum | |

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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁴ |
| | | | |
| 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 | | |
|--|--|---|
| Wage Base | 9,500.00 | |
| Rates | Employer 0.06% | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |
| Pre-Tax Deductions | These deductions follow Georgia State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | 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 | | | |
|---|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Georgia Local Withholding Tax Summary | |
|--|------------------------------------|
| Basis of tax | 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

| Guam State Withholding Tax Summary | |
|---|---|
| Basis of tax | <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>Note: <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 | | | | |
|---|--|----------------|--|----------------|
| Wage Base | Not applicable | | | |
| Rates | Minimum rate for positive balance employers | Not applicable | Maximum rate for negative balance employers | Not applicable |
| | New employer rate | Not applicable | Employee rate | Not applicable |

Disability Insurance Summary

| Guam Disability Insurance Summary | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Guam Local Withholding Tax Summary | |
|---|------------------------------------|
| Basis of tax | 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 | | |
|--------------------------------|---|----------------------------------|
| Basis of tax | Gross income earned in the calendar year | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | Concurrent Aggregation (default) |
| | Supplemental Only | Previous Aggregation (default) |
| Reciprocity | 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. | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • Single • Married • Certified Disabled (not subject to withholding) • Non-Resident Military Spouse (not subject to withholding) | |
| Withholding Allowance | 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁵ |
| | | | |
| 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.

| Hawaii 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 withholding allowance amount. Withholding amount, per allowance: 1,144.00 | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 4,576.00 \\ \hline 47,424.00 \end{array}$ |
| 3 | Compute the annual state tax using the tax rate table. Married: Line 6 | Annual state tax | $\begin{array}{r} 47,424.00 \\ - \quad 38,400.00 \\ \hline 9,024.00 \\ \times \quad 0.072 \\ \hline 649.73 \\ + \quad 2,016.00 \\ \hline 2,665.73 \end{array}$ |
| 4 | 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 |
| 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 withholding allowance amount. Withholding amount, per allowance: 1,144.00 | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - \quad 4,576.00 \\ \hline 307,424.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. Married: Line 7 | Annual state tax | $\begin{array}{r} 307,424.00 \\ - \quad 72,000.00 \\ \hline 235,424.00 \\ \times \quad 0.079 \\ \hline 18,598.50 \\ + \quad 4,531.00 \\ \hline 23,129.50 \end{array}$ |
| 5 | 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.

| Hawaii 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 withholding allowance amount. Withholding amount, per allowance: 1,144.00 | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - \quad 4,576.00 \\ \hline 307,424.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. Married: Line 7 | Annual state tax | $\begin{array}{r} 307,424.00 \\ - \quad 72,000.00 \\ \hline 235,424.00 \\ \times \quad 0.079 \\ \hline 18,598.50 \\ + \quad 4,531.00 \\ \hline 23,129.50 \end{array}$ |
| 5 | Divide the annual state tax by the annual number of pay periods. | Preliminary state tax for the pay period | $\begin{array}{r} 23,129.50 \\ / \quad 52 \\ \hline 444.80 \end{array}$ |
| 6 | 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 |
| 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 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: 1,144.00 | Annual taxable wages | $ \begin{array}{r} 49,400.00 \\ - \quad 4,576.00 \\ \hline 44,824.00 \end{array} $ |
| 4 | 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} $ |
| 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} 2,478.53 \\ / \quad 52 \\ \hline 47.66 \end{array} $ |
| 6 | 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

| Single | | | | | |
|---------------|-----------------------------|-----------|---------------|------------|---------------------------|
| Line | If taxable wages are | | Tax is | | Of the excess over |
| | | | Amount | + % | |
| 1 | Not over | 2,400.00 | | 1.40% | |
| 2 | | 4,800.00 | 34.00 | 3.20% | 2,400.00 |
| 3 | | 9,600.00 | 110.00 | 5.50% | 4,800.00 |
| 4 | | 14,400.00 | 374.00 | 6.40% | 9,600.00 |
| 5 | | 19,200.00 | 682.00 | 6.80% | 14,400.00 |
| 6 | | 24,000.00 | 1,008.00 | 7.20% | 19,200.00 |
| 7 | | 36,000.00 | 1,354.00 | 7.60% | 24,000.00 |
| 8 | Over | 36,000.00 | 2,266.00 | 7.90% | 36,000.00 |

| Married | | | | | |
|----------------|-----------------------------|-----------|---------------|------------|---------------------------|
| Line | If taxable wages are | | Tax is | | Of the excess over |
| | | | Amount | + % | |
| 1 | Not over | 4,800.00 | | 1.40% | |
| 2 | | 9,600.00 | 67.00 | 3.20% | 4,800.00 |
| 3 | | 19,200.00 | 221.00 | 5.50% | 9,600.00 |
| 4 | | 28,800.00 | 749.00 | 6.40% | 19,200.00 |
| 5 | | 38,400.00 | 1,363.00 | 6.80% | 28,800.00 |
| 6 | | 48,000.00 | 2,016.00 | 7.20% | 38,400.00 |
| 7 | | 72,000.00 | 2,707.00 | 7.60% | 48,000.00 |
| 8 | Over | 72,000.00 | 4,531.00 | 7.90% | 72,000.00 |

State Unemployment Insurance (SUI) Summary

| Hawaii State Unemployment Insurance (SUI) Summary | | | |
|---|-------------------------|-------------------|---|
| Wage Base | 59,100.00 | | |
| Rates | Minimum employer | 0.2% ¹ | Maximum employer 5.8% ¹ |
| | New employer | 3.0% ¹ | Employee Not applicable |
| Calculation Methods | Pay Type | | Calculation Methods |
| | All Pay Types | | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁴ |
| 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 | | |
|--|---|---|
| Wage Base | 59,100.00 | |
| Rates | Employer 0.01% | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> Self Adjust No Self Adjust (default) Self Adjust at Maximum Quarterly Self Adjust Quarterly Self Adjust at Maximum Semiannual Self Adjust Semiannual Self Adjust at Maximum |
| Pre-Tax Deductions | These deductions follow Hawaii State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | 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 | | | |
|---|-----------------|----------------|-----------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee 0.5% ¹ |
| Calculation Methods | Pay Type | | Calculation Methods |
| | 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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁴ |
| 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

| Hawaii Local Withholding Tax Summary | |
|---|------------------------------------|
| Basis of tax | 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 | | | | | | |
|---|---|--------------|----------------------|--------------------------|--|-------------------|
| Basis of tax | Gross income earned in the calendar year | | | | | |
| Calculation methods | Pay type | | | | | |
| | Calculation methods | | | | | |
| | <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"> Flat Rate Combined Concurrent Aggregation (default) </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"> Flat Rate Combined Concurrent Aggregation (default) | Supplemental Only |
| Regular Only | Annualized (default) | | | | | |
| Regular and Supplemental | <ul style="list-style-type: none"> Flat Rate Combined Concurrent Aggregation (default) | | | | | |
| Supplemental Only | Flat Rate (default) | | | | | |
| Reciprocity | <ul style="list-style-type: none"> No reciprocity agreements are in effect. However, Idaho does not require withholding from Idaho residents working in other states that collect withholding tax. Idaho withholding is required from Idaho residents working in other states that do not collect withholding tax. 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. Idaho withholding is required from nonresidents working in Idaho. | | | | | |
| Jurisdiction Interaction Treatment | <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> | | | | | |
| Valid Filing Statuses | <ul style="list-style-type: none"> Single Married | | | | | |
| Withholding Allowance | 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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.

| Idaho 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 withholding allowance amount. Withholding amount, per allowance: 3,600.00 | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 14,400.00 \\ \hline 37,600.00 \end{array}$ |
| 3 | Compute the annual state tax using the tax rate table. Married: Line 5 | Annual state tax | $\begin{array}{r} 37,600.00 \\ - \quad 29,200.00 \\ \hline 8,400.00 \\ \times \quad 0.05695 \\ \hline 478.38 \end{array}$ |
| 4 | Divide the annual state tax by the annual number of pay periods. | State tax for the pay period | $\begin{array}{r} 478.38 \\ / \quad 52 \\ \hline 9.20 \end{array}$ |
| 5 | 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.

| Idaho 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 withholding allowance amount. Withholding amount, per allowance: 3,600.00 | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - \quad 14,400.00 \\ \hline 297,600.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. Married: Line 6 | Annual state tax | $\begin{array}{r} 297,600.00 \\ - \quad 29,200.00 \\ \hline 268,400.00 \\ \times \quad 0.05695 \\ \hline 15,285.38 \end{array}$ |
| 5 | Divide the annual state tax by the annual number of pay periods. | State tax for the pay period | $\begin{array}{r} 15,285.38 \\ / \quad 52 \\ \hline 293.95 \end{array}$ |
| 6 | 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 |
| Regular Wages | | | |
| 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 withholding allowance amount. Withholding amount, per allowance: 3,600.00 | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 14,400.00 \\ \hline 37,600.00 \end{array}$ |
| 3 | Compute the annual state tax using the tax rate table. Married: Line 5 | Annual state tax | $\begin{array}{r} 37,600.00 \\ - \quad 29,200.00 \\ \hline 8,400.00 \\ \times \quad 0.05695 \\ \hline 478.38 \end{array}$ |
| 4 | Divide the annual state tax by the annual number of pay periods. | State tax on regular wages for the pay period | $\begin{array}{r} 478.38 \\ / \quad 52 \\ \hline 9.20 \end{array}$ |
| 5 | 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**

| Idaho State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example | | | |
|---|---|--|--|
| Step | Action | Result | Example |
| Supplemental Wages | | | |
| 6 | Multiply supplemental wages by the state supplemental tax rate of 5.695%. | State tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.05695 \\ \hline 284.75 \end{array}$ |
| 7 | Round the state tax on supplemental wages to the nearest dollar. | Rounded state tax on supplemental wages for the pay period | 285.00 |
| 8 | Add the tax on regular wages and the tax on supplemental wages | Rounded total state tax for the pay period | $\begin{array}{r} 285.00 \\ + \quad 9.00 \\ \hline 294.00 \end{array}$ |

State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example

| Idaho 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 5.695%. | State tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times 0.05695 \\ \hline 284.75 \end{array}$ |
| 2 | Round the state tax on supplemental wages to the nearest dollar. | Rounded state tax on supplemental wages for the pay period | 285.00 |

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

**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 |
| 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 withholding allowance amount. Withholding amount, per allowance: 3,600.00 | Annual taxable wages | $\begin{array}{r} 49,400.00 \\ - \quad 14,400.00 \\ \hline 35,000.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. Married: Line 4 | Annual state tax | $\begin{array}{r} 35,000.00 \\ - \quad 29,200.00 \\ \hline 5,800.00 \\ \times \quad 0.05695 \\ \hline 330.31 \end{array}$ |
| 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 | $\begin{array}{r} 330.31 \\ / \quad 52 \\ \hline 6.35 \end{array}$ |
| 6 | 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 |
| 7 | 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 | | | | |
|--|--------------------------|----------------------|---|----------------|
| Wage Base | 53,500.00 | | | |
| Rates | Minimum employers | 0.2248% ¹ | Maximum employers | 6.12% |
| | New employer | 0.8% ¹ | Employee | Not applicable |
| Calculation Methods | Pay Type | | Calculation Methods | |
| | All Pay Types | | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum | |

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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁴ |
| 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 | | |
|--|--|---|
| Wage Base | 53,500.00 | |
| Rates | Employer 0.0787% ¹ | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |
| Pre-Tax Deductions | These deductions follow Idaho State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | 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 | | |
|---|--|---|
| Wage Base | 53,500.00 | |
| Rates | Employer 0.4461% ¹ | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> Self Adjust No Self Adjust (default) Self Adjust at Maximum Quarterly Self Adjust Quarterly Self Adjust at Maximum Semiannual Self Adjust Semiannual Self Adjust at Maximum |
| Pre-Tax Deductions | These deductions follow Idaho State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | 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

| Idaho State Disability Insurance (SDI) Summary | | | |
|---|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Idaho Local Withholding Tax Summary | |
|--|-----------------------------------|
| Basis of tax | 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 | | | |
|---|--|--|---|
| Basis of tax | Gross income earned in the calendar year | | |
| Calculation methods | Pay type | Calculation methods | |
| | Regular Only | Annualized (default) | |
| | Regular and Supplemental | <ul style="list-style-type: none"> • Concurrent Aggregation (default) • Flat Rate Combined | |
| | Supplemental Only | <ul style="list-style-type: none"> • Previous Aggregation (default) • Flat Rate | |
| Reciprocity | <ul style="list-style-type: none"> • Illinois does not require withholding from Illinois residents working in other states that collect withholding tax. • Illinois withholding is required from Illinois residents working in other states that do not collect withholding tax. • 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. • Illinois withholding is required from nonresidents working in Illinois who reside in states other than those listed below. | | |
| | The following table summarizes the reciprocity agreements in effect: | | |
| | Residents of: | Who Work In: | Are Subject to this Tax Treatment: |
| | Iowa, Kentucky, Michigan, and Wisconsin ¹ | Illinois | Exempt from Illinois withholding |
| Illinois | Iowa, Kentucky, Michigan, and Wisconsin | Exempt from Iowa, Kentucky, Michigan, and Wisconsin withholding | |
| Jurisdiction Interaction Treatment | 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> | | |
| Valid Filing Statuses | Not applicable | | |
| Allowance Amounts | Basic: Line 1 on Form IL-W-4, per allowance | 2,775.00 | |
| | Additional: Line 2 on Form IL-W-4, per allowance ² | 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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 |
| 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 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 | $\begin{array}{r} 52,000.00 \\ - \quad 11,100.00 \\ \hline 40,900.00 \\ - \quad \quad 0.00 \\ \hline 40,900.00 \end{array}$ |
| 3 | Multiply the annual taxable wages by the state tax rate of 4.95%. | Annual state tax | $\begin{array}{r} 40,900.00 \\ \times \quad 0.0495 \\ \hline 2,024.55 \end{array}$ |
| 4 | 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 |
| 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 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 | $\begin{array}{r} 312,000.00 \\ - \quad 11,100.00 \\ \hline 300,900.00 \\ - \quad 0.00 \\ \hline 300,900.00 \end{array}$ |
| 4 | Multiply the annual taxable wages by the state tax rate of 4.95%. | Annual state tax | $\begin{array}{r} 300,900.00 \\ \times \quad 0.0495 \\ \hline 14,894.55 \end{array}$ |
| 5 | Divide the annual state tax by the annual number of pay periods. | State tax on regular wages for the pay period | $\begin{array}{r} 14,894.55 \\ / \quad 52 \\ \hline 286.43 \end{array}$ |

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.

| Illinois 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 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 | $\begin{array}{r} 312,000.00 \\ - \quad 11,100.00 \\ \hline 300,900.00 \\ - \quad 0.00 \\ \hline 300,900.00 \end{array}$ |
| 4 | Multiply the annual taxable wages by the state tax rate of 4.95%. | Annual state tax | $\begin{array}{r} 300,900.00 \\ \times \quad 0.0495 \\ \hline 14,894.55 \end{array}$ |
| 5 | Divide the annual state tax by the annual number of pay periods. | Preliminary state tax for the pay period | $\begin{array}{r} 14,894.55 \\ / \quad 52 \\ \hline 286.43 \end{array}$ |
| 6 | Subtract the previous pay period's tax amount. | State tax for the pay period | $\begin{array}{r} 286.43 \\ - \quad 38.93 \\ \hline 247.50 \end{array}$ |

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 |
| 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 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 | $\begin{array}{r} 52,000.00 \\ - \quad 11,100.00 \\ \hline 40,900.00 \\ - \quad \quad 0.00 \\ \hline 40,900.00 \end{array}$ |
| 3 | Multiply the annual taxable wages by the state tax rate of 4.95%. | Annual state tax | $\begin{array}{r} 40,900.00 \\ \times \quad 0.0495 \\ \hline 2,024.55 \end{array}$ |
| 4 | Divide the annual state tax by the annual number of pay periods. | State tax for the pay period | $\begin{array}{r} 2,024.55 \\ / \quad \quad 52 \\ \hline 38.93 \end{array}$ |
| Supplemental Wages | | | |
| 5 | Multiply supplemental wages by the state supplemental tax rate of 4.95%. | State tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.0495 \\ \hline 247.50 \end{array}$ |
| 6 | 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**

| Illinois 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 4.95%. | 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 |
| 1 | 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; margin-right: 10px;">+</div> <div style="text-align: right; border-bottom: 1px solid black; margin-right: 10px;">500.00</div> <div style="text-align: right;">950.00</div> </div> |
| 2 | Multiply total 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="text-align: right; margin-right: 10px;">950.00</div> <div style="text-align: right; margin-right: 10px;">x</div> <div style="text-align: right; border-bottom: 1px solid black; margin-right: 10px;">52</div> <div style="text-align: right;">49,400.00</div> </div> |
| 3 | 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 | <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; margin-right: 10px;">-</div> <div style="text-align: right; border-bottom: 1px solid black; margin-right: 10px;">11,100.00</div> <div style="text-align: right; margin-right: 10px;">38,300.00</div> <div style="text-align: right; margin-right: 10px;">-</div> <div style="text-align: right; border-bottom: 1px solid black; margin-right: 10px;">0.00</div> <div style="text-align: right;">38,300.00</div> </div> |
| 4 | Multiply the annual taxable wages by the state tax rate of 4.95%. | Annual state tax | <div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="text-align: right; margin-right: 10px;">38,300.00</div> <div style="text-align: right; margin-right: 10px;">x</div> <div style="text-align: right; border-bottom: 1px solid black; margin-right: 10px;">0.0495</div> <div style="text-align: right;">1,895.85</div> </div> |
| 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 | <div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="text-align: right; margin-right: 10px;">1,895.85</div> <div style="text-align: right; margin-right: 10px;">/</div> <div style="text-align: right; border-bottom: 1px solid black; margin-right: 10px;">52</div> <div style="text-align: right;">36.46</div> </div> |
| 6 | Subtract the period-to-date tax amount. | State tax for the additional pay within the pay period | <div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="text-align: right; margin-right: 10px;">36.46</div> <div style="text-align: right; margin-right: 10px;">-</div> <div style="text-align: right; border-bottom: 1px solid black; margin-right: 10px;">11.71</div> <div style="text-align: right;">24.75</div> </div> |

State Unemployment Insurance (SUI) Summary

| Illinois State Unemployment Insurance (SUI) Summary | | | | |
|---|--------------------------|--|---|--|
| Wage Base | 13,590.00 | | | |
| Rates | Minimum employers | 0.85% <i>(Includes 0.55% fund building factor)</i> | Maximum employers | 8.65% <i>(Includes 0.55% fund building factor)</i> |
| | New employer | 3.95% <i>(Includes 0.55% fund building factor)</i> | Employee | Not applicable |
| Calculation Methods | Pay Type | | Calculation Methods | |
| | All Pay Types | | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum | |

**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 ¹ | 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

| Illinois State Disability Insurance (SDI) Summary | | | |
|---|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Illinois Local Withholding Tax Summary | |
|---|--|
| Basis of tax | 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 ² | 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 | | |
|---|---|---|
| Basis of tax | Gross income earned in the calendar year | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | Flat Rate Combined (default) |
| | Supplemental Only | Flat Rate (default) |
| Reciprocity | 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: | |
| | Residents of... | Who work in... |
| | Are subject to this tax treatment... | |
| | KY, MI, OH, PA, and WI ¹ | IN |
| IN | KY, MI, OH, PA, and WI | Exempt from Kentucky, Michigan, Ohio, Pennsylvania, and Wisconsin withholding |
| Jurisdiction interaction treatment | 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> | |
| Valid Filing Statuses | Not applicable | |
| Exemptions | 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 ¹ | 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 ² |
| 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 ³ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁴ |
| 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 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 |
| 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: ¹ 1,500.00 Adopted dependent exemption amount Line 8 on Form WH-4, per adopted qualifying dependent: ² 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 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 |
| Regular Wages | | | |
| 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: ¹ 1,500.00 Adopted dependent exemption amount Line 8 on Form WH-4, per adopted qualifying dependent: ² 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 | $\begin{array}{r} 1,281.00 \\ / \quad 52 \\ \hline 24.63 \end{array}$ |
| Supplemental Wages | | | |
| 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

| Indiana 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 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: ¹ 1,500.00 Adopted dependent exemption amount Line 8 on Form WH-4, per adopted qualifying dependent: ² 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 | | | | |
|--|--------------------------|------|---|----------------|
| Wage Base | 9,500.00 | | | |
| Rates | Minimum employers | 0.5% | Maximum employers | 9.4% |
| | New employer | 2.5% | Employee | Not applicable |
| Calculation Methods | Pay Type | | Calculation Methods | |
| | All Pay Types | | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum | |

**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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁴ |
| 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

| Idaho State Disability Insurance (SDI) Summary | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Local Withholding Tax Summary | | |
|-------------------------------|--|------------------------------|
| Basis of Credit | Gross income earned in the calendar year | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | Flat Rate Combined (default) |
| | Supplemental Only | Flat Rate (default) |
| Reciprocity | 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. | |
| Valid Filing Statuses | Not applicable | |
| Exemptions | 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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 |
| 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 4 on Form WH-4, per exemption: 1,000.00 Additional dependent exemption amount Line 5 on Form WH-4, per qualifying dependent: ¹ 1,500.00 | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 4,000.00 \\ \hline 48,000.00 \\ - \quad 3,000.00 \\ \hline 45,000.00 \end{array}$ |
| 3 | 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 | $\begin{array}{r} 45,000.00 \\ \times \quad 0.012 \\ \hline 540.00 \end{array}$ |
| 4 | 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

| Indiana Local Withholding Tax Rate Table 1 | | | | | |
|---|-------------------------|----------------------------|---------------|-------------------------|----------------------------|
| County | Income Tax Rate | | County | Income Tax Rate | |
| | County Residents | County Nonresidents | | County Residents | County Nonresidents |
| 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 |
| 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 on Form WH-4, per qualifying dependent: ¹ 1,500.00 Adopted dependent exemption amount Line 7 on Form WH-4, per adopted qualifying dependent: ² 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 annual taxable wages by the tax rate for the applicable county and employee resident status, using the local tax rate table. | Annual county tax | $\begin{array}{r} 42,000.00 \\ \times \quad 0.012 \\ \hline 504.00 \end{array}$ |
| 4 | 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 |
| Regular Wages | | | |
| 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 on Form WH-4, per qualifying dependent: ¹ 1,500.00 Adopted dependent exemption amount Line 7 on Form WH-4, per adopted qualifying dependent: ² 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 annual taxable wages by the tax rate for the applicable county and employee resident status, using the local tax rate table. | Annual county tax | $\begin{array}{r} 42,000.00 \\ \times \quad 0.012 \\ \hline 504.00 \end{array}$ |
| 4 | Divide the annual state tax by the annual number of pay periods. | County tax on regular wages for the pay period | $\begin{array}{r} 504.00 \\ / \quad 52 \\ \hline 9.69 \end{array}$ |
| Supplemental Wages | | | |
| 5 | 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 | $\begin{array}{r} 5,000.00 \\ \times \quad 0.012 \\ \hline 60.00 \end{array}$ |
| 6 | 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**

| Local Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example | | | |
|---|---|---------------------------------|---|
| Step | Action | Result | Example |
| 1 | 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 | | | | | | | | | | | |
|---|---|---|---------------|--------------|------------------------------------|-----------------------|------|------------------------------|------|----------|----------------------------------|
| Basis of tax | Gross income earned in the calendar year | | | | | | | | | | |
| Calculation methods | Pay type | Calculation methods | | | | | | | | | |
| | Regular Only | Annualized (default) | | | | | | | | | |
| | Regular and Supplemental | Concurrent Aggregation (default) | | | | | | | | | |
| | Supplemental Only | <ul style="list-style-type: none"> • Flat Rate (default) • Previous Aggregation | | | | | | | | | |
| Reciprocity | <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;">Illinois¹</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 ¹ | Iowa | Exempt from Iowa withholding | Iowa | Illinois | Exempt from Illinois withholding |
| Residents of: | Who Work In: | Are Subject to this Tax Treatment: | | | | | | | | | |
| Illinois ¹ | Iowa | Exempt from Iowa withholding | | | | | | | | | |
| Iowa | Illinois | Exempt from Illinois withholding | | | | | | | | | |
| Jurisdiction Interaction Treatment | <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> | | | | | | | | | | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • Single • Married • Head of Household • Married Filing Jointly 1 Spouse Working • Married Filing Jointly 2 Spouse Working • Other | | | | | | | | | | |

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

| | 2024 Form IA W-4 | Pre-2024 Form IA W-4 |
|---------------------------|---|--|
| Standard deduction | Claiming less than \$80.00 ² : 14,600.00 | Claiming 0 or 1 allowances ³ : 14,600.00 |
| | Claiming \$80.00 or more ² : 29,200.00 | Claiming 2 or more allowances ³ : 29,200.00 |
| Tax credit | Amount claimed on IA W-4 Form Line 6 ² | 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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 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 ¹ (2024 IA W-4 only): 29,200.00 Claiming 2 or more allowances ² (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 |
| 1 | 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 |
| 2 | 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 |
| 3 | Subtract the standard deduction. Claiming \$80.00 or more ¹ (2024 IA W-4 only): 29,200.00 Claiming 2 or more allowances ² (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 |
| 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: 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**

| 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 |
| 5 | 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 |
| 6 | 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 ¹ (2024 IA W-4 only): 29,200.00 Claiming 2 or more allowances ² (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**

| 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 |
| 6 | Divide the annual state tax by the annual number of pay periods. | Preliminary state tax for the pay period | $\begin{array}{r} 15,683.61 \\ / \quad \quad 52 \\ \hline 301.61 \end{array}$ | $\begin{array}{r} 15,723.61 \\ / \quad \quad 52 \\ \hline 302.38 \end{array}$ |
| 7 | 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

| Iowa 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 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 |
| 1 | Add current gross wages to period-to-date gross wages. | Total gross wages | 450.00 + 500.00 <hr/> 950.00 | 450.00 + 500.00 <hr/> 950.00 |
| 2 | Multiply gross wages per pay period by the annual number of pay periods. | Annual gross wages | 950.00 x 52 <hr/> 49,400.00 | 950.00 x 52 <hr/> 49,400.00 |
| 3 | Subtract the standard deduction. Claiming \$80.00 or more ¹ (2024 IA W-4 only): 29,200.00 Claiming 2 or more allowances ² (Pre- 2024 IA W-4): 29,200.00 | Annual taxable wages | 49,400.00 - 29,200.00 <hr/> 20,200.00 | 49,400.00 - 29,200.00 <hr/> 20,200.00 |
| 4 | Compute the gross annual state tax using the tax rate table. All filers: Line 2 | Gross annual state tax | 20,200.00 - 4,896.00 <hr/> 15,304.00 x 0.0482 <hr/> 737.65 + 215.42 <hr/> 953.08 | 20,200.00 - 4,896.00 <hr/> 15,304.00 x 0.0482 <hr/> 737.65 + 215.42 <hr/> 953.08 |
| 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 | 953.08 - 200.00 <hr/> 753.08 | 953.08 - 160.00 <hr/> 793.08 |

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

| 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 |
| 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 | $\begin{array}{r} 753.08 \\ / \quad 52 \\ \hline 14.48 \end{array}$ | $\begin{array}{r} 793.08 \\ / \quad 52 \\ \hline 15.25 \end{array}$ |
| 7 | 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 | | |
|---|-------------------------|---|
| Wage Base | 38,200.00 | |
| Rates | Minimum employer | 0.00% |
| | Maximum employer | 7.00% |
| | New employer | Varies based on industry |
| | Employee | Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

**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 ¹ | 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

| Iowa State Disability Insurance (SDI) Summary | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Iowa Local Withholding Tax Summary | |
|---|-----------------------------------|
| Basis of tax | 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 | | |
|---|--|--|
| Basis of tax | Gross income earned in the calendar year | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | <ul style="list-style-type: none"> • Flat Rate Combined (default) • Concurrent Aggregation |
| | Supplemental Only | <ul style="list-style-type: none"> • Flat Rate (default) • Previous Aggregation |
| Reciprocity | 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. | |
| Jurisdiction interaction treatment | 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>pJurIntTreatment</code> to a value of 2.</i> | |
| Withholding allowance amount | Single 9,160.00 Joint 18,320.00 | |
| Dependent allowance amount | Per allowance: 2,320.00 | |

**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 ¹ | 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 ² | Qualified Parking | Exempt ⁴ |
| 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 ³ | 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 ⁵ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁶ |
| 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

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

State Withholding Tax Regular Wages Only Annualized Method Calculation Example

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

| Kansas 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 withholding allowance. Joint 18,320.00 | Wages minus the allowance | $\begin{array}{r} 52,000.00 \\ - 18,320.00 \\ \hline 33,680.00 \end{array}$ |
| 3 | Subtract the dependent allowance amount. Withholding amount, per allowance 2,320.00 | Wages minus the dependent allowance | $\begin{array}{r} 33,680.00 \\ - 9,280.00 \\ \hline 24,400.00 \end{array}$ |
| 3 | Compute the annual state tax using the tax rate table. Married ¹ : Line 2 | Annual state tax | $\begin{array}{r} 24,400.00 \\ - 8,240.00 \\ \hline 16,160.00 \\ \times 0.0520 \\ \hline 840.32 \\ + 0.00 \\ \hline 840.32 \end{array}$ |
| 4 | Divide the annual state tax by the annual number of pay periods. | State tax for the pay period | $\begin{array}{r} 840.32 \\ / 52 \\ \hline 16.16 \end{array}$ |

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 |
| 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 | $\begin{array}{r} 6,000.00 \\ \times \quad \quad 52 \\ \hline 312,000.00 \end{array}$ |
| 3 | Subtract the withholding allowance. Joint 18,320.00 | Wages minus the allowance | $\begin{array}{r} 312,000.00 \\ - \quad 18,320 \\ \hline 293,680.00 \end{array}$ |
| 4 | Subtract the dependent allowance amount. Withholding amount, per allowance: 2,320.00 | Wages minus the dependent allowance | $\begin{array}{r} 293,680.00 \\ - \quad 9,280.00 \\ \hline 284,400.00 \end{array}$ |
| 5 | Compute the annual state tax using the tax rate table. Married ¹ : Line 3 | Annual state tax | $\begin{array}{r} 284,400.00 \\ - \quad 54,240.00 \\ \hline 230,160.00 \\ \times \quad \quad 0.056 \\ \hline 12,842.93 \\ + \quad 2,392.00 \\ \hline 15,234.93 \end{array}$ |
| 6 | Divide the annual state tax by the annual number of pay periods. | State tax for the pay period | $\begin{array}{r} 15,234.93 \\ / \quad \quad 52 \\ \hline 292.98 \end{array}$ |

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 |
| Regular Wages | | | |
| 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 withholding allowance amount. Joint 18,320.00 | Wages minus the allowance | $\begin{array}{r} 52,000.00 \\ - \quad 18,320.00 \\ \hline 33,680.00 \end{array}$ |
| 3 | Subtract the dependent allowance amount. Withholding amount, per allowance 2,320.00 | Wages minus the dependent allowance | $\begin{array}{r} 33,680.00 \\ - \quad 9,280.00 \\ \hline 24,400.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. Married ¹ : Line 2 | Annual state tax | $\begin{array}{r} 24,400.00 \\ - \quad 8,240.00 \\ \hline 16,160.00 \\ \times \quad 0.0520 \\ \hline 840.32 \\ + \quad 0.00 \\ \hline 840.32 \end{array}$ |
| 5 | Divide the annual state tax by the annual number of pay periods. | State tax on regular wages for the pay period | $\begin{array}{r} 840.32 \\ / \quad 52 \\ \hline 16.16 \end{array}$ |
| Supplemental Wages | | | |
| 6 | Multiply supplemental wages by the state supplemental tax rate of 5%. | State tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.05 \\ \hline 250.00 \end{array}$ |
| 7 | Add the tax on regular wages and the tax on supplemental wages. | Total state tax for the pay period | $\begin{array}{r} 250.00 \\ + \quad 16.16 \\ \hline 266.16 \end{array}$ |

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 |
| 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 | $\begin{array}{r} 6,000.00 \\ \times \quad \quad 52 \\ \hline 312,000.00 \end{array}$ |
| 3 | Subtract the withholding allowance amount. Joint 18,320.00 | Wages minus the allowance | $\begin{array}{r} 312,000.00 \\ - \quad 18,320.00 \\ \hline 293,680.00 \end{array}$ |
| 4 | Subtract the dependent allowance amount. Withholding amount, per allowance: 2,320.00 | Wages minus the dependent allowance | $\begin{array}{r} 293,680.00 \\ - \quad \quad 9,280.00 \\ \hline 284,400.00 \end{array}$ |
| 5 | Compute the annual state tax using the tax rate table. Married ¹ : Line 3 | Annual state tax | $\begin{array}{r} 284,400.00 \\ - \quad 54,240.00 \\ \hline 568,800.00 \\ \times \quad \quad 0.0558 \\ \hline 12,842.93 \\ + \quad \quad 2,392.00 \\ \hline 15,234.93 \end{array}$ |
| 6 | Divide the annual state tax by the annual number of pay periods. | Preliminary state tax for the pay period | $\begin{array}{r} 15,234.93 \\ / \quad \quad \quad 52 \\ \hline 292.98 \end{array}$ |
| 7 | Subtract the previous pay period's tax amount. | State tax for the pay period | $\begin{array}{r} 292.98 \\ - \quad \quad 16.16 \\ \hline 276.82 \end{array}$ |

1. Joint filers use the Married withholding tables.

State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example

| Kansas 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 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 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. Joint 18,320.00 | Wages minus the allowance | $ \begin{array}{r} 49,400.00 \\ - \quad 18,320.00 \\ \hline 31,080.00 \end{array} $ |
| 4 | Subtract the withholding allowance amount. Withholding amount, per allowance 2,320.00 | Wages minus the dependent allowance | $ \begin{array}{r} 31,080.00 \\ - \quad 9,280.00 \\ \hline 21,800.00 \end{array} $ |
| 5 | Compute the annual state tax using the tax rate table. Married ¹ : Line 3 | Annual state tax | $ \begin{array}{r} 21,800.00 \\ - \quad 8,240.00 \\ \hline 13,560.00 \\ \times \quad 0.0520 \\ \hline 705.12 \\ + \quad 0.00 \\ \hline 705.12 \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} 705.12 \\ / \quad 52 \\ \hline 13.56 \end{array} $ |
| 7 | Subtract the period-to-date tax amount. | State tax for additional pay within the pay period | $ \begin{array}{r} 13.56 \\ - \quad 5.88 \\ \hline 7.68 \end{array} $ |

1. Joint filers use the Married withholding tables.

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

State Withholding Tax Rate Tables

| Single | | | | | |
|---------------|-----------------------------|-----------|---------------|------------|---------------------------|
| Line | If taxable wages are | | Tax is | | Of the excess over |
| | | | Amount | + % | |
| 1 | Not over | 3,605.00 | | 0.00% | |
| 2 | | 26,605.00 | 0.00 | 5.20% | 3,605.00 |
| 3 | Over | 26,605.00 | 1,196.00 | 5.58% | 26,605.00 |

| Married | | | | | |
|----------------|-----------------------------|-----------|---------------|------------|---------------------------|
| Line | If taxable wages are | | Tax is | | Of the excess over |
| | | | Amount | + % | |
| 1 | Not over | 8,240.00 | | 0.00% | |
| 2 | | 54,240.00 | 0.00 | 5.20% | 8,240.00 |
| 3 | Over | 54,240.00 | 2,392.00 | 5.58% | 54,240.00 |

State Unemployment Insurance (SUI) Summary

| Kansas State Unemployment Insurance (SUI) Summary | | |
|---|--|---|
| Wage Base | 14,000.00 | |
| Rates | Minimum employer 0.16% | Maximum employer 6.0% |
| | New employer Varies based on industry | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

**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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁴ |
| | | | |
| 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

| Kansas State Disability Insurance (SDI) Summary | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Local Withholding Tax Summary | |
|--------------------------------------|-----------------------------------|
| Basis of Tax | 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 | | | | |
|---|---|--|---|------|
| Basis of tax | Gross income earned in the calendar year | | | |
| Calculation methods | Pay type | | Calculation methods | |
| | Regular Only | | Annualized (default) | |
| | Regular and Supplemental | | Concurrent Aggregation (default) | |
| | Supplemental Only | | Previous Aggregation (default) | |
| Reciprocity | 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: | | | |
| | Residents of: | Who Work In: | Are Subject to this Tax Treatment: | |
| | The states listed above ¹ | Kentucky | Exempt from Kentucky withholding | |
| Kentucky | Any state listed above | Exempt from withholding of the states listed above | | |
| Jurisdiction Interaction Treatment | 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> | | | |
| Valid Filing Statuses | Not applicable | | | |
| Standard Deduction | 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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 exemptions.

| Kentucky 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. All filers: 3,160.00 | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 3,160.00 \\ \hline 48,840.00 \end{array}$ |
| 3 | Multiply the annual taxable wages by the state tax rate of 4%. | Gross annual state tax | $\begin{array}{r} 48,840.00 \\ \times \quad 0.040 \\ \hline 1,953.60 \end{array}$ |
| 4 | 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 |
| 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. All filers: 3,160.00 | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - \quad 3,160.00 \\ \hline 308,840.00 \end{array}$ |
| 4 | Multiply the annual taxable wages by the state tax rate of 4%. | Gross annual state tax | $\begin{array}{r} 308,840.00 \\ \times \quad 0.040 \\ \hline 12,353.60 \end{array}$ |
| 5 | Divide the annual state tax by the annual number of pay periods. | State tax for the pay period | $\begin{array}{r} 12,353.60 \\ / \quad 52 \\ \hline 237.57 \end{array}$ |

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

State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on employee claiming four exemptions.

| Kentucky 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. All filers: 3,160.00 | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - \quad 3,160.00 \\ \hline 308,840.00 \end{array}$ |
| 4 | Multiply the annual taxable wages by the state tax rate of 4%. | Gross annual state tax | $\begin{array}{r} 308,840.00 \\ \times \quad 0.040 \\ \hline 12,353.60 \end{array}$ |
| 5 | Divide the annual state tax by the annual number of pay periods. | Preliminary state tax for the pay period | $\begin{array}{r} 12,353.60 \\ / \quad 52 \\ \hline 237.57 \end{array}$ |
| 6 | Subtract the previous pay period's tax amount. | State tax for the pay period | $\begin{array}{r} 237.57 \\ - \quad 37.57 \\ \hline 200.00 \end{array}$ |

*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.

| Kentucky 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 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 standard deduction. All filers: 3,160.00 | Annual taxable wages | $\begin{array}{r} 49,400.00 \\ - \quad 3,160.00 \\ \hline 46,240.00 \end{array}$ |
| 4 | Multiply the annual taxable wages by the state tax rate of 4%. | Gross annual state tax | $\begin{array}{r} 46,240.00 \\ \times \quad 0.040 \\ \hline 1,849.60 \end{array}$ |
| 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 | $\begin{array}{r} 1,849.60 \\ / \quad 52 \\ \hline 35.57 \end{array}$ |
| 6 | 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 | | |
|---|-------------------------|---|
| Wage Base | 11,400.00 | |
| Rates | Minimum employer | 0.225% ¹ |
| | Maximum employer | 8.925% ¹ |
| | New employer | Varies based on industry ¹ |
| | Employee | Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

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 ¹ | 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 ² | 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 ³ | 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 | | |
|---|---|---|
| Wage Base | 11,400.00 | |
| Rates | Employer 0.075% | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |
| Pre-tax Deductions | These deductions follow Kentucky State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | 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 | | | |
|---|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Kentucky Local Withholding Tax Summary | | |
|--|--|----------------------------|
| Basis of tax | Gross income earned in a calendar year | |
| Calculation methods | Pay type | Calculation methods |
| | All Pay Types | Flat Rate (default) |
| Reciprocity | 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. | |
| Valid Filing Statuses | 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 ² | Taxable | Severance Pay (Required by Law or Contract) | Taxable |
| S Corp 2% Shareholder Insurance Premiums | Taxable | Stock Options ¹ | 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"> • Maximum amount is \$25. • 3rd Party LTD 125 and 3rd Party STD 125 Plans amounts are subject. • Agent LTD 125 and ER LTD 125 Plan amounts are taxable. 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 | 1.25% | | | |
| 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 | 1.50% | | | |
| 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**

| Kentucky Local Withholding Tax Rate Table | | | | |
|--|-----------------------------|-------------------------|----------------|---|
| Jurisdiction by Municipality/ School District Code | Occupational License Fee | Mental Health Tax | Maximum Tax | General Notes |
| 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 | 2.50% | | | |
| 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% | | | |
| Hurstbourne Acres | 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% | | | |

**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 |
| Logan County | 0.75% | | | |
| 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 | | |
|---|--|----------------------------------|
| Basis of tax | Gross income earned in the calendar year | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | Concurrent Aggregation (default) |
| | Supplemental Only | Previous Aggregation (default) |
| Reciprocity | <ul style="list-style-type: none"> • No reciprocity agreements are currently in effect. However, Louisiana does not require withholding from Louisiana residents working in other states that collect withholding tax. • Louisiana withholding is required from Louisiana residents working in other states that do not collect withholding tax. • 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. • Louisiana withholding is required from non-residents working in Louisiana. | |
| Jurisdiction Interaction Treatment | 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> | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • Single • Married Note: Filing status does not affect tax calculation. | |
| Personal Exemption¹ | Self: 4,500.00 Spouse: 4,500.00 | |
| Dependency Credit² | 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁵ |
| | | | |
| 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.

| Louisiana 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 | Compute the gross annual state tax using the tax rate table. Claiming two or more exemptions: Line 3 | Gross annual state tax | $\begin{array}{r} 52,000.00 \\ - \quad 25,000.00 \\ \hline 27,000.00 \\ \times \quad 0.0350 \\ \hline 945.00 \\ + \quad 462.50 \\ \hline 1,407.50 \end{array}$ |
| 3 | Compute the personal exemption and dependency credit amount. | Personal exemption and dependency credit | $\begin{array}{r} 4,500.00 \\ \times \quad 2 \\ \hline 9,000.00 \\ \\ 1,000.00 \\ \times \quad 2.00 \\ \hline 2,000.00 \\ \\ 9,000.00 \\ + \quad 2,000.00 \\ \hline 11,000.00 \end{array}$ |
| 4 | 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**

| Louisiana State Withholding Tax Regular Wages Only Annualized Method Calculation Example | | | |
|---|--|---------------------------------|--|
| Step | Action | Result | Example |
| 5 | Subtract the tax credit amount from gross annual state tax. | Annual state tax | $\begin{array}{r} 1,407.50 \\ - \quad 203.50 \\ \hline 1,204.00 \end{array}$ |
| 6 | 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.

| Louisiana 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 | Compute the gross annual state tax using the tax rate table. Claiming two or more exemptions: Line 3 | Gross annual state tax | $\begin{array}{r} 312,000.00 \\ - \quad 100,000.00 \\ \hline 212,000.00 \\ \times \quad 0.0425 \\ \hline 9,010.00 \\ + \quad 3,087.50 \\ \hline 12,097.50 \end{array}$ |
| 4 | Compute the personal exemption and dependency credit amount. | Personal exemption and dependency credit | $\begin{array}{r} 4,500.00 \\ \times \quad 2 \\ \hline 9,000.00 \\ \\ 1,000.00 \\ \times \quad 2.00 \\ \hline 2,000.00 \\ \\ 9,000.00 \\ + \quad 2,000.00 \\ \hline 11,000.00 \end{array}$ |
| 5 | 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**

| Louisiana State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example | | | |
|---|--|---------------------------------|--|
| Step | Action | Result | Example |
| 6 | Subtract the tax credit amount from gross annual state tax. | Annual state tax | $\begin{array}{r} 12,097.50 \\ - \quad 203.50 \\ \hline 11,894.00 \end{array}$ |
| 7 | Divide the annual state tax by the annual number of pay periods. | State tax for the pay period | $\begin{array}{r} 11,894.00 \\ / \quad 52 \\ \hline 228.73 \end{array}$ |

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

Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

This calculation example is based on employee claiming two exemptions and two dependents.

| Louisiana 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 | Compute the gross annual state tax using the tax rate table. Claiming two or more exemptions: Line 3 | Gross annual state tax | $\begin{array}{r} 312,000.00 \\ - \quad 100,000.00 \\ \hline 212,000.00 \\ \times \quad 0.0425 \\ \hline 9,010.00 \\ + \quad 3,087.50 \\ \hline 12,097.50 \end{array}$ |
| 4 | Compute the personal exemption and dependency credit amount. | Personal exemption and dependency credit | $\begin{array}{r} 4,500.00 \\ \times \quad 2 \\ \hline 9,000.00 \\ \\ 1,000.00 \\ \times \quad 2.00 \\ \hline 2,000.00 \\ \\ 9,000.00 \\ + \quad 2,000.00 \\ \hline 11,000.00 \end{array}$ |
| 5 | 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**

| Louisiana Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example | | | |
|--|--|---|--|
| Step | Action | Result | Example |
| 6 | Subtract the tax credit amount from gross annual state tax. | Annual state tax | $\begin{array}{r} 12,097.50 \\ - \quad 203.50 \\ \hline 11,894.00 \end{array}$ |
| 7 | Divide the annual state tax by the annual number of pay periods. | Preliminary state tax for the pay period | $\begin{array}{r} 11,894.00 \\ / \quad 52 \\ \hline 228.73 \end{array}$ |
| 8 | 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 |
| 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 | Compute the gross annual state tax using the tax rate table. Claiming two or more exemptions: Line 2 | Gross annual state tax | $\begin{array}{r} 49,400.00 \\ - \quad 25,000.00 \\ \hline 24,400.00 \\ \times \quad 0.0350 \\ \hline 854.00 \\ + \quad 462.50 \\ \hline 1,316.50 \end{array}$ |
| 4 | 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**

| Louisiana Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages | | | |
|---|--|---|---|
| Step | Action | Result | Example |
| 5 | 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 |
| 6 | Subtract the tax credit amount from gross annual state tax. | Annual state tax | 1,316.50 - 203.50 ----- 1,113.00 |
| 7 | 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 |
| 8 | 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 | | |
|--|-------------------------|---|
| Wage Base | 7,700.00 | |
| Rates | Minimum employer | 0.09% |
| | Maximum employer | 6.2% |
| | New employer | Varies based on industry |
| | Employee | Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

**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 ¹ | Qualified Parking | Exempt ² |
| 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 ¹ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁴ |
| 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

| Louisiana State Disability Insurance (SDI) Summary | | | |
|---|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Louisiana Local Withholding Tax Summary | |
|--|--|
| Basis of tax | 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 | | | |
|---|--|--|-------------------------|
| Basis of tax | Gross income earned in the calendar year. | | |
| Calculation methods | Pay type | Calculation methods | |
| | Regular Only | Annualized (default) | |
| | Regular and Supplemental | <ul style="list-style-type: none"> Concurrent Aggregation (default) Flat Rate Combined | |
| | Supplemental Only | <ul style="list-style-type: none"> Previous Aggregation Flat Rate (default) | |
| Reciprocity | 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. | | |
| Jurisdiction Interaction Treatment | 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> | | |
| Valid Filing Statuses | <ul style="list-style-type: none"> Married Single/Head of Household | | |
| Withholding allowance | Per allowance 5,000.00 | | |
| Standard Deduction | The standard deduction is determined by the annual gross wages as follows: | | |
| | If the taxpayer is... | And the annual gross wages are... | |
| | Single | \$97,150 or less | \$11,750 |
| | | Between \$97,150 and \$172,150 | Calculated ¹ |
| | | Over \$172,150 | \$0 |
| | Married | \$194,300 or less | \$26,350 |
| | | Between \$194,300 and \$344,300 | Calculated ² |
| 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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 and Supplemental Wages Concurrent Aggregation Method Calculation Example

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

| Maine 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 | 1,000.00 + <u>5,000.00</u> 6,000.00 |
| 2 | Multiply by the annual number of pay periods. | Annual gross wages | 6,000.00 * <u>52</u> 312,000.00 |
| 3 | Subtract the withholding allowance amount. 5,000.00 per allowance | Annual taxable wages | 312,000.00 - <u>20,000.00</u> 292,000.00 |
| 4 | Using the annual gross, determine the standard deduction amount. Married maximum: 26,350.00 | Standard deduction | 312,000.00 has a standard deduction of 5,673.00 |
| 5 | Using the annual taxable wages, subtract the standard deduction. | Total taxable wages | 292,000.00 - <u>5,673.00</u> 286,327.00 |
| 6 | Compute the annual state tax using the tax rate table. Married: Line 4 | Annual state tax | 286,327.00 - <u>123,250.00</u> 163,077.00 * <u>0.0715</u> 11,660.01 + <u>7,825.00</u> 19,485.01 |
| 7 | Divide the annual tax by the annual number of pay periods. | State tax for the pay period | 19,485.01 / <u>52</u> 374.71 |
| 8 | Round the state tax to the nearest dollar. | Rounded state tax for the pay period | 375.00 |

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

| Maine State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example | | | |
|---|---|--|---|
| Step | Action | Result | Example |
| Supplemental Wages | | | |
| 8 | 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 |
| 9 | Round the state tax to the nearest dollar. | Rounded state tax on supplemental wages for the pay period | 250.00 |
| 10 | 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.

| Maine 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 | $\begin{array}{r} 6,000.00 \\ * \quad \quad 52 \\ \hline 312,000.00 \end{array}$ |
| 3 | Subtract the withholding allowance amount. 5,000.00 per allowance | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - \quad 20,000.00 \\ \hline 292,000.00 \end{array}$ |
| 4 | Using the annual gross, determine the standard deduction amount. Married maximum: 26,350.00 | Standard deduction | $\begin{array}{r} 312,000.00 \\ \text{has a standard} \\ \text{deduction of} \\ \\ 5,673.00 \end{array}$ |
| 5 | Using the annual taxable wages, subtract the standard deduction. | Total taxable wages | $\begin{array}{r} 292,000.00 \\ - \quad 5,673.00 \\ \hline 286,327.00 \end{array}$ |
| 6 | Compute the annual state tax using the tax rate table. Married: Line 4 | Annual state tax | $\begin{array}{r} 286,327.00 \\ - \quad 123,250.00 \\ \hline 163,077.00 \\ * \quad \quad 0.0715 \\ \hline 11,660.01 \\ + \quad \quad 7,825.00 \\ \hline 19,485.01 \end{array}$ |

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

| Maine Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example | | | |
|--|--|--|---|
| Step | Action | Result | Example |
| 7 | Divide the annual tax by the annual number of pay periods. | Preliminary state tax for the pay period | $\begin{array}{r} 19,485.01 \\ / \quad \quad 52 \\ \hline 374.71 \end{array}$ |
| 8 | Subtract the previous pay period's tax amount. | State tax for the pay period | $\begin{array}{r} 374.71 \\ - \quad \quad 6.00 \\ \hline 368.71 \end{array}$ |
| 9 | 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**

| Maine 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 5%. | State tax for the pay period | $\begin{array}{r} 5,000.00 \\ * \quad 0.05 \\ \hline 250.00 \end{array}$ |
| 2 | 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 |
| 1 | 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> |
| 2 | 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> |
| 3 | 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> |
| 4 | 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> |
| 5 | 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> |
| 6 | 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**

| Maine Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages | | | |
|---|--|---|--|
| Step | Action | Result | Example |
| 7 | Divide the annual tax by the annual number of pay periods. | Total amount of state tax for the multiple pays within the pay period | $\begin{array}{r} 176.90 \\ / \quad 52 \\ \hline 3.40 \end{array}$ |
| 8 | Subtract the period-to-date tax amount. | State tax for the additional pay within the pay period | $\begin{array}{r} 3.40 \\ - \quad 0.00 \\ \hline 3.40 \end{array}$ |
| 9 | 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

| Single | | | | | |
|---------------|-----------------------------|-----------|---------------|------------|---------------------------|
| Line | If taxable wages are | | Tax is | | Of the excess over |
| | | | Amount | + % | |
| 1 | Not over | 26,050.00 | | 5.80% | |
| 2 | | 61,600.00 | 1,511.00 | 6.75% | 26,050.00 |
| 3 | Over | 61,600.00 | 3,911.00 | 7.15% | 61,600.00 |

| Married | | | | | |
|----------------|-----------------------------|------------|---------------|------------|---------------------------|
| Line | If taxable wages are | | Tax is | | Of the excess over |
| | | | Amount | + % | |
| 1 | Not over | 52,100.00 | | 5.80% | |
| 2 | | 123,250.00 | 3,022.00 | 6.75% | 52,100.00 |
| 3 | Over | 123,250.00 | 7,825.00 | 7.15% | 123,250.00 |

State Unemployment Insurance (SUI) Summary

| Maine State Unemployment Insurance (SUI) Summary | | | | |
|--|-------------------------|----------------------|---|----------------------|
| Wage Base | 12,000.00 | | | |
| Rates | Minimum employer | 0% ^{1,2} | Maximum employer | 5.75% ^{1,2} |
| | New employer | 2.04% ^{1,2} | Employee | Not applicable |
| Calculation Methods | Pay Type | | Calculation Methods | |
| | All Pay Types | | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum | |

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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Exempt |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁵ |
| | | | |
| 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 | | |
|--|--|---|
| Wage Base | 12,000.00 | |
| Rates | Employer 0.13% | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |
| Pre-Tax Deductions | These deductions follow Maine State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | 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 | | |
|---|--|---|
| Wage Base | 12,000.00 | |
| Rates | Employer 0.15% | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |
| Pre-Tax Deductions | These deductions follow Maine State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | These types of compensation follow Maine SUI. See the state's SUI summary for details. | |

State Disability Insurance (SDI) Summary

| Maine State Disability Insurance (SDI) Summary | | | |
|---|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Maine Local Withholding Tax Summary | |
|--|------------------------------------|
| Basis of tax | 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 | | | | | | | | | | | |
|---|---|--|---------------|--------------|------------------------------------|--------------------------------------|----------|----------------------------------|----------|------------------------|--|
| Basis of tax | Gross income earned in the calendar year. Withholding methods incorporate combined state and local tax rates. | | | | | | | | | | |
| Calculation methods | Pay type | Calculation methods | | | | | | | | | |
| | Regular Only | Annualized (default) | | | | | | | | | |
| | Regular and Supplemental | <ul style="list-style-type: none"> • Concurrent Aggregation (default) • Flat Rate Combined | | | | | | | | | |
| | Supplemental Only | <ul style="list-style-type: none"> • Previous Aggregation • Flat Rate (default) | | | | | | | | | |
| Reciprocity | <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"> • District of Columbia • Pennsylvania • Virginia • West Virginia <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 above¹</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 ¹ | 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 ¹ | Maryland | Exempt from Maryland withholding | | | | | | | | | |
| Maryland | Any state listed above | Exempt from withholding of the states listed above | | | | | | | | | |
| Jurisdiction Interaction Treatment | <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> | | | | | | | | | | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • Single • Married | | | | | | | | | | |
| Deductions and Exemptions | 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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 |
| 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 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. | 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**

| Maryland State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example | | | |
|--|--|--|---|
| Step | Action | Result | Example |
| 7 | Compute the annual county tax using the Baltimore county tax rate. | Annual county tax | $\begin{array}{r} 296,500.00 \\ \times \quad 0.0320 \\ \hline 9,488.00 \end{array}$ |
| 8 | Divide the annual tax by the annual number of pay periods. | County tax for the pay period | $\begin{array}{r} 9,488.00 \\ / \quad 52 \\ \hline 182.46 \end{array}$ |
| 9 | Calculate the combined Maryland Tax for the pay period. | Combined Maryland Tax for the pay period | $\begin{array}{r} 287.16 \\ + \quad 182.46 \\ \hline 469.63 \end{array}$ |

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

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 |
| Regular Wages | | | |
| 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 on regular wages | $\begin{array}{r} 1,733.75 \\ / \quad 52 \\ \hline 33.34 \end{array}$ |
| 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 on regular wages | $\begin{array}{r} 1,168.00 \\ / \quad 52 \\ \hline 22.46 \end{array}$ |
| 8 | 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**

| Maryland State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example | | | |
|--|--|---|---|
| Step | Action | Result | Example |
| Supplemental Wages | | | |
| 9 | 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 | $\begin{array}{r} 5,000.00 \\ \times \quad 0.0575 \\ \hline 287.50 \end{array}$ |
| 10 | Multiply supplemental wages by the highest Baltimore county tax rate using the Local tax rate table. | Combined state and local tax on supplemental wages | $\begin{array}{r} 5,000.00 \\ \times \quad 0.0320 \\ \hline 160.00 \end{array}$ |
| 11 | Calculate the combined tax on supplemental wages. | Combined tax on supplemental wages | $\begin{array}{r} 287.50 \\ + \quad 160.00 \\ \hline 447.50 \end{array}$ |
| 12 | 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**

| Maryland Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example | | | |
|---|--|--|---|
| Step | Action | Result | Example |
| 7 | Compute the annual county tax using the Baltimore county tax rate. | Annual county tax | $\begin{array}{r} 296,500.00 \\ \times \quad 0.0320 \\ \hline 9,488.00 \end{array}$ |
| 8 | Divide the annual tax by the annual number of pay periods. | Annual county tax | $\begin{array}{r} 9,488.00 \\ / \quad 52 \\ \hline 182.46 \end{array}$ |
| 9 | 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 |
| 1 | Multiply supplemental wages by the state supplemental tax rate using the Maryland tax rate table. | State tax for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.0575 \\ \hline 287.50 \end{array}$ |
| 2 | Multiply supplemental wages by the state supplemental tax rate using the Baltimore county tax rate. | County tax for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.0320 \\ \hline 160.00 \end{array}$ |
| 3 | 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.

| Maryland 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 | 450.00 + <u>500.00</u> 950.00 |
| 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 | 950.00 x <u>52</u> 49,400.00 |
| 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 | 49,400.00 - <u>2,700.00</u> 46,700.00 |
| 4 | Subtract the personal exemption amount. 3,200.00 per exemption | Annual taxable wages | 46,700.00 - <u>12,800.00</u> 33,900.00 |
| 5 | Compute the annual state tax using the state tax rate table. | Annual state tax | 33,900.00 x <u>0.0475</u> 1,610.25 |
| 6 | Divide the annual tax by the annual number of pay periods. | State tax for the pay period | 1,610.25 / <u>52</u> 30.97 |
| 7 | Compute the annual county tax using the Baltimore county tax rate. | Annual county tax | 33,900.00 x <u>0.0320</u> 1,084.80 |
| 8 | Divide the annual tax by the annual number of pay periods. | County tax for the pay period | 1,084.80 / <u>52</u> 20.86 |

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

| Maryland Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages | | | | | | | | | |
|--|---|--|---|-------|--|---------|--|-------|--|
| Step | Action | Result | Example | | | | | | |
| 9 | Calculate the combined Maryland Tax for the pay period. | Combined Maryland Tax for the pay period | <table style="margin-left: auto; margin-right: auto;"> <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 | | | | | | | | | |
| 10 | 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: auto;"> <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 ¹ | | | | | | | |
|---|----------------------|-------------------|--------------------|--------|----------------------|-------------------|--------------------|
| 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 ² | | | | | | | |
|---|----------------------|-------------------|--------------------|--------|----------------------|-------------------|--------------------|
| 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 | | | |
|---|-------------------------|---|--------------------------------|
| Wage Base | 8,500.00 | | |
| Rates | Minimum employer | 0.30% | Maximum employer 7.50% |
| | New employer | 2.60% | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods | |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum | |

**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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁴ |
| | | | |
| 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

| Maryland State Disability Insurance (SDI) Summary | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Maryland Local Withholding Tax Summary | |
|---|---|
| Basis of tax | 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% |
| Anne Arundel* | see below |
| Baltimore | 3.20% |
| Calvert | 3.00% |
| Caroline | 3.20% |
| Carroll | 3.03% |
| Cecil | 2.75% |
| Charles | 3.03% |
| Dorchester | 3.20% |
| Frederick* | see below |
| 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 Alternate Tiered Flat Rate Method Calculation Example | 9 |
| State Withholding Tax Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages | 11 |
| State Unemployment Insurance (SUI) Summary | 13 |
| State Unemployment Tax Workforce Training Fund Summary | 16 |
| State Miscellaneous Tax Employer Medical Assistance Contribution Summary | 17 |
| State Unemployment Tax COVID-19 Recovery Assessment Summary | 18 |
| State Disability Insurance (SDI) Summary | 19 |
| State Paid Family and Medical Leave Premium Summary | 20 |
| State Paid Family and Medical Leave Premium Flat Rate Calculation Example | 23 |
| Local Withholding Tax Summary | 24 |

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

State Withholding Tax Summary

| Massachusetts State Withholding Tax Summary | | | | | | |
|--|--|--------------|----------------------|--------------------------|------------------------------------|-------------------|
| Basis of tax | Gross income earned in the pay period | | | | | |
| Calculation methods | Pay type | | | | | |
| | Calculation methods | | | | | |
| | <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) | | | | | |
| Reciprocity | 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. | | | | | |
| Jurisdiction Interaction Treatment | 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> | | | | | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • Head of household • Other than head of household | | | | | |
| Taxes and Exemptions | Personal exemption, first exemption: 4,400.00 | | | | | |
| | Personal exemption, each additional: 1,000.00 | | | | | |
| | Blind tax reduction ¹ : 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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 Other than head of household with four exemptions.

| Massachusetts 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 | 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 | $\begin{array}{r} 52,000.00 \\ \text{exceeds the} \\ \text{\$8,000 limit, so} \\ \text{tax is to be} \\ \text{withheld.} \end{array}$ |
| 3 | 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 | $\begin{array}{r} 1,000.00 \\ \times \quad 0.062 \\ \hline 62.00 \\ \\ 1,000.00 \\ \times \quad 0.0145 \\ \hline 14.50 \\ \\ 62.00 \\ + \quad 14.50 \\ \hline 76.50 \end{array}$ |
| 4 | 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**

| Massachusetts State Withholding Tax Regular Wages Only Annualized Method Calculation Example | | | |
|---|---|--|---|
| Step | Action | Result | Example |
| 5 | <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 |
| 6 | Multiply taxable wages by the number of pay periods. | Annual taxable wages | 781.19 x 52 ----- 40,622.00 |
| 7 | 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 |
| 8 | 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 |
| 9 | <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 |
| 10 | <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.

| Massachusetts 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 | 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 | $\begin{array}{r} 312,000.00 \\ \\ \text{exceeds the} \\ \$8,000 \text{ limit, so} \\ \text{tax is to be} \\ \text{withheld.} \end{array}$ |
| 4 | <p>Compute Social Security and Medicare taxes based on regular plus supplemental gross wages.</p> <p style="margin-left: 40px;">6.20% Social Security Tax 1.45% Medicare Tax</p> <p><i>Note: For railroad employees, compute applicable Railroad Retirement taxes instead of Social Security and Medicare.</i></p> | Social Security and Medicare taxes | $\begin{array}{r} 6,000.00 \\ \times \quad 6.20\% \\ \hline 372.00 \\ \\ 6,000.00 \\ \times \quad 1.45\% \\ \hline 87.00 \\ \\ 372.00 \\ + \quad 87.00 \\ \hline 459.00 \end{array}$ |
| 5 | <p>Subtract social security and medicare taxes from regular plus supplemental wages.</p> <p><i>Note: Deduction amounts for Social Security, Medicare, or Railroad Retirement taxes are limited to \$2,000 per year.</i></p> | 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**

| Massachusetts State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example | | | |
|---|---|--|--|
| Step | Action | Result | Example |
| 6 | <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 | $\begin{array}{r} 5,541.00 \\ - \quad 142.31 \\ \hline 5,398.69 \end{array}$ |
| 7 | Multiply taxable wages by the number of pay periods. | Annual taxable wages | $\begin{array}{r} 5,398.69 \\ \times \quad 52 \\ \hline 280,732.00 \end{array}$ |
| 8 | 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 | $\begin{array}{r} 280,732.00 \\ \times \quad 0.0500 \\ \hline 14,036.60 \end{array}$ |
| 9 | Divide the annual state tax by the annual number of pay periods. | Preliminary state tax for the pay period | $\begin{array}{r} 14,036.60 \\ / \quad 52 \\ \hline 269.93 \end{array}$ |
| 10 | <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 | $\begin{array}{r} 269.93 \\ - \quad 0.00 \\ \hline 269.93 \end{array}$ |
| 11 | <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 Alternate Tiered Flat Rate Method Calculation Example

This calculation example is based on filing status of Other than head of household with four exemptions. The employee earns \$1,000 regular wages per week. The current supplemental payment is \$5,000. No prior supplemental payments were made to the employee.

| Massachusetts State Withholding Tax Supplemental Wages Only Alternate Tiered Flat Rate Method Calculation Example | | | |
|--|--|---|---|
| Step | Action | Result | Example |
| 1 | Multiply regular wages per pay period by the annual number of pay periods. | Annualized regular wages | $\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$ |
| 2 | Compute Social Security and Medicare taxes based on annualized regular wages. <div style="margin-left: 40px;"> 6.20% Social Security Tax 1.45% Medicare Tax </div> <i>Note: For railroad employees, compute applicable Railroad Retirement taxes instead of Social Security and Medicare.</i> | Social Security and Medicare taxes | $\begin{array}{r} 52,000.00 \\ \times \quad 0.062 \\ \hline 3,224.00 \\ \\ 52,000.00 \\ \times \quad 0.0145 \\ \hline 754.00 \\ \\ 3,224.00 \\ + \quad 754.00 \\ \hline 3,978.00 \end{array}$ |
| 3 | 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> | Annualized regular wages minus Social Security and Medicare | $\begin{array}{r} 52,000.00 \\ - \quad 2,000.00 \\ \hline 50,000.00 \end{array}$ |
| 4 | Subtract the personal exemption amount. Personal exemption amount: 4,400.00 For the first exemption 1,000.00 For each additional exemption | Taxable annualized regular wages | $\begin{array}{r} 50,000.00 \\ - \quad 7,400.00 \\ \hline 42,600.00 \end{array}$ |
| 5 | Add the supplemental wages. | Total supplemental and annualized regular wages | $\begin{array}{r} 42,600.00 \\ + \quad 5,000.00 \\ \hline 47,600.00 \end{array}$ |

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

| Massachusetts State Withholding Tax Supplemental Wages Only Alternate Tiered Flat Rate Method Calculation Example | | | |
|--|--|------------------------------|---|
| Step | Action | Result | Example |
| 6 | <p>Determine the taxable supplemental wages and determine the tax rate based on the total supplemental and annualized regular wages using 5% for wages up to \$1,053,750 and 9% for wages in excess of \$1,053,750.</p> <p><i>Note: The supplemental wage amount is taxed at the 5% rate since the amount in Step 5 does not exceed the \$1,053,750 threshold.</i></p> | Taxable wages | 5,000.00 |
| 7 | Compute the tax on the supplemental wages. | State tax for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.0500 \\ \hline 250.00 \end{array}$ |

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 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**

| Massachusetts Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages | | | |
|---|---|---|---|
| Step | Action | Result | Example |
| 6 | <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 | 877.32 - 142.31 ----- 735.01 |
| 7 | Multiply taxable wages by the number of pay periods. | Annual taxable wages | 735.01 x 52 ----- 38,220.64 |
| 8 | 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 |
| 9 | 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 |
| 10 | <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> | Total amount of state tax for the multiple pays within the pay period | 36.75 - 0.00 ----- 36.75 |
| 11 | <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> | Total amount of state tax for the multiple pays within the pay period | 36.75 - 0.00 ----- 36.75 |
| 12 | Subtract the period-to-date tax amount. | State tax for the additional pay within the pay period | 36.75 - 13.66 ----- 23.09 |

State Unemployment Insurance (SUI) Summary

| Massachusetts State Unemployment Insurance (SUI) Summary | | |
|--|--------------------------|---|
| Wage Base | 15,000.00 | |
| Rates | Minimum employers | 0.73% ^{1,2} |
| | Maximum employers | 11.13% ^{1,2} |
| | New employer | Varies based on industry ¹ |
| | Employee | Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

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 ¹ | 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 ² | 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 ³ | 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 | | |
|--|--|---|
| Wage Base | 15,000.00 | |
| Rates | Employer 0.056% | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> Self Adjust No Self Adjust (default) Self Adjust at Maximum Quarterly Self Adjust Quarterly Self Adjust at Maximum Semiannual Self Adjust Semiannual Self Adjust at Maximum |
| Pre-Tax Deductions | These deductions follow Massachusetts State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | 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 | | | |
|--|--|---|--|
| Wage Base | 15,000.00 | | |
| Employer Rates | 1st, 2nd and 3rd Calendar Years | 0.00% | 4th Calendar Year 0.12% |
| | 5th Calendar Year | 0.24% | Each Subsequent Year 0.34% |
| Employee Rate | Not applicable | | |
| Calculation Methods | Pay Type | Calculation Methods | |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum | |
| Pre-Tax Deductions | These deductions follow Massachusetts State Unemployment Insurance (SUI). See the state's SUI summary for details. | | |
| Alternate Compensation | 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 | | |
|---|--|---|
| Wage Base | 15,000.00 | |
| Rates | Minimum Employer 0.293% | Maximum Employer 4.469% |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |
| Pre-Tax Deductions | These deductions follow Massachusetts State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | These types of compensation follow Massachusetts SUI. See the state's SUI summary for details. | |

State Disability Insurance (SDI) Summary

| Massachusetts State Disability Insurance (SDI) Summary | | | |
|---|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee 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 | | |
|---|--|---|
| Basis of tax | Gross income earned in the calendar year up to the Social Security wage base. | |
| Rates | Total rate: .88% <ul style="list-style-type: none"> • Family leave: .18% employee only • Medical leave: .70% employer and employee | |
| | Employer | Employee |
| | Medical Leave: .42% | <ul style="list-style-type: none"> • Family Leave: .18% • Medical Leave: .28% |
| | | Employee total rate: .46% |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Flat Rate (default) • Self Adjust |
| Reciprocity | Withholding of the PFML premium is at the work location and 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 ¹ | 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 ² | 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 ³ | 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 | | | |
| Employee Contribution | | | | | | |
| 1 | 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 | <table style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">2,500.00</td></tr> <tr><td style="text-align: right;">x 0.00460</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">11.50</td></tr> </table> | 2,500.00 | x 0.00460 | 11.50 |
| 2,500.00 | | | | | | |
| x 0.00460 | | | | | | |
| 11.50 | | | | | | |
| Employer Contribution | | | | | | |
| 2 | Multiply gross wages by the employer percentage .42%: This amount is paid by the employer. | Employer Medical Leave | <table style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">2,500.00</td></tr> <tr><td style="text-align: right;">x 0.00420</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">10.50</td></tr> </table> | 2,500.00 | x 0.00420 | 10.50 |
| 2,500.00 | | | | | | |
| x 0.00420 | | | | | | |
| 10.50 | | | | | | |
| Total Premium | | | | | | |
| 3 | Add Employee and Employer contributions. | Employee Premium Employer Premium Total Premium | <table style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">11.50</td></tr> <tr><td style="text-align: right;">+ 10.50</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">22.00</td></tr> </table> | 11.50 | + 10.50 | 22.00 |
| 11.50 | | | | | | |
| + 10.50 | | | | | | |
| 22.00 | | | | | | |
| | Cross check: Multiply gross wages per pay period by the PFML premium tax rate. | Cross-check Total Premium | <table style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">2,500.00</td></tr> <tr><td style="text-align: right;">x 0.0088</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">22.00</td></tr> </table> | 2,500.00 | x 0.0088 | 22.00 |
| 2,500.00 | | | | | | |
| x 0.0088 | | | | | | |
| 22.00 | | | | | | |

Local Withholding Tax Summary

| Massachusetts Local Withholding Tax Summary | |
|--|--|
| Basis of tax | 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 |

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

State Withholding Tax Summary

| Michigan State Withholding Tax Summary | | |
|--|---|--|
| Basis of tax | Gross income earned in the calendar year. | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | Flat Rate Combined (default) |
| | Supplemental Only | Flat Rate (default) |
| Reciprocity | 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: | |
| | Residents Of: | Who Work In... |
| | Are Subject to this Tax Treatment: | |
| | The states listed above ¹ | Michigan |
| Michigan | The states listed above | Exempt from withholding of the states listed above |
| Valid Filing Statuses | Not applicable | |
| Personal and Dependency Exemption | 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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 personal and dependency exemptions.

| Michigan 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 personal and dependency exemption amount. 5,600.00 per exemption | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 22,400.00 \\ \hline 29,600.00 \end{array}$ |
| 3 | Multiply the annual taxable wages by the state tax rate of 4.25%. | Annual state tax | $\begin{array}{r} 29,600.00 \\ \times \quad 0.0425 \\ \hline 1,258.00 \end{array}$ |
| 4 | Divide the annual tax by the annual number of pay periods. | State tax for the pay period | $\begin{array}{r} 1,258.00 \\ / \quad 52 \\ \hline 24.19 \end{array}$ |

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

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 |
| Regular Wages | | | |
| 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 personal and dependency exemption amount. 5,600.00 per allowance | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 22,400.00 \\ \hline 29,600.00 \end{array}$ |
| 3 | Multiply the annual taxable wages by the state tax rate of 4.25%. | Annual state tax | $\begin{array}{r} 29,600.00 \\ \times \quad 0.0425 \\ \hline 1,258.00 \end{array}$ |
| 4 | Divide the annual state tax by the annual number of pay periods. | State tax on regular wages for the pay period | $\begin{array}{r} 1,258.00 \\ / \quad 52 \\ \hline 24.19 \end{array}$ |
| Supplemental Wages | | | |
| 5 | Multiply supplemental wages by the state supplemental tax rate of 4.25%. | State tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.0425 \\ \hline 212.50 \end{array}$ |
| 6 | 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**

| Michigan 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 4.25%. | State tax for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.0425 \\ \hline 212.50 \end{array}$ |

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 |
| 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 the personal and dependency exemption amount. 5,600.00 per exemption | Annual taxable wages | $\begin{array}{r} 49,400.00 \\ - \quad 22,400.00 \\ \hline 27,000.00 \end{array}$ |
| 4 | Multiply the annual taxable wages by the state tax rate of 4.25%. | Annual state tax | $\begin{array}{r} 27,000.00 \\ \times \quad 0.0425 \\ \hline 1,147.50 \end{array}$ |
| 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 | $\begin{array}{r} 1,147.50 \\ / \quad 52 \\ \hline 22.07 \end{array}$ |
| 6 | 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 | | |
|---|--|---|
| Wage Base | Tier 1: \$9,500 Tier 2: \$9,500 <i>Note: Use forms functionality to apply the Tier 2 wage base.</i> | |
| Rates | Minimum employer | 0.06% |
| | Maximum employer | 10.30% |
| | New employer | Varies based on industry |
| | Employee | Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

**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 ¹ | 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 ² | 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

| Michigan State Disability Insurance (SDI) Summary | | | |
|---|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Michigan Local Withholding Tax Summary | | |
|---|---|----------------------------|
| Basis of tax | Gross income earned in the calendar year. | |
| Calculation methods | Pay type | Calculation methods |
| | All Pay Types | Annualized (default) |
| Reciprocity | <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"> • For Michigan residents whose city of residence and city of employment both collect withholding tax, reduce resident tax by the lesser of: <ol style="list-style-type: none"> a) Work tax, or b) Resident annualized taxable gross multiplied by the non-resident tax rate of the resident location, divided by the number of pay periods. • 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. • 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. • 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. • For Michigan nonresidents whose city of employment collects withholding tax, withhold tax at the non-resident rate for the city of employment. • 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. | |
| Jurisdiction Interaction Treatment | <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> | |
| Valid Filing Statuses | 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 ¹ | Health Savings Acct - Employer Contribution (Sec. 125) | Exempt |
| Adult Child Health Coverage | Taxable ² | | |
| Adult Child Health Coverage | Exempt ³ | 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 ⁶ |
| Educational Assistance (Non-Job Related) | Exempt ⁴ | 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 ⁵ | Taxable | Severance Pay (Required by Law or Contract) | Taxable |
| S Corp 2% Shareholder Insurance Premiums | Taxable | Stock Options ⁷ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁸ |
| 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 | | |
|---|--|--|
| Basis of tax | Gross income earned in the calendar year. | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | <ul style="list-style-type: none"> • Concurrent Aggregation¹ • Flat Rate Combined (default) |
| Supplemental Only | Flat Rate (default) | |
| Reciprocity | 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. | |
| | The following table summarizes the reciprocity agreements in effect: | |
| | Residents of: | Who Work In: |
| | Are Subject to this Tax Treatment | |
| Michigan, North Dakota ² | Minnesota | Exempt from Minnesota withholding |
| Minnesota | Michigan, North Dakota | Exempt from Michigan and North Dakota withholding |
| Jurisdiction Interaction Treatment | 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> | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • Single; Married, but legally separated; or Spouse is a nonresident alien • Married | |
| Withholding allowance | Per allowance | 5,050.00 |
| Nonresident Alien Adjustment | 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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.

| Minnesota 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 withholding allowance amount. 5,050.00 per allowance | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 20,200.00 \\ \hline 31,800.00 \end{array}$ |
| 3 | Compute the annual state tax using the tax rate table. Married: Line 2 | Annual state tax | $\begin{array}{r} 31,800.00 \\ - \quad 14,000.00 \\ \hline 17,800.00 \\ \times \quad 0.0535 \\ \hline 952.30 \end{array}$ |
| 4 | 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 |
| 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 withholding allowance amount. 5,050.00 per allowance | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - \quad 20,200.00 \\ \hline 291,800.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. Married: Line 4 | Annual state tax | $\begin{array}{r} 291,800.00 \\ - \quad 198,040.00 \\ \hline 93,760.00 \\ \times \quad 0.0785 \\ \hline 7,360.16 \\ + \quad 11,842.94 \\ \hline 19,203.10 \end{array}$ |
| 5 | 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 |
| Regular Wages | | | |
| 1 | Multiply regular gross wages by the annual number of pay periods. | Annual gross wages | $\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \end{array}$ |
| 2 | Subtract the withholding allowance amount. 5,050.00 per allowance | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 20,200.00 \\ \hline 31,800.00 \end{array}$ |
| 3 | Compute the annual state tax using the tax rate table. Married: Line 2 | Annual state tax | $\begin{array}{r} 31,800.00 \\ - \quad 14,000.00 \\ \hline 17,800.00 \\ \times \quad 0.0535 \\ \hline 952.30 \end{array}$ |
| 4 | Divide the annual state tax by the annual number of pay periods. | State tax on regular wages for the pay period | $\begin{array}{r} 952.30 \\ / \quad 52 \\ \hline 18.31 \end{array}$ |
| Supplemental Wages | | | |
| 5 | Multiply supplemental wages by the state supplemental tax rate of 6.25%. | State tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.0625 \\ \hline 312.50 \end{array}$ |
| 6 | 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**

| Minnesota 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 6.25%. | State tax for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.0625 \\ \hline 312.50 \end{array}$ |

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

| Minnesota 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 | <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;"> <div style="border-bottom: 1px solid black; display: inline-block; text-align: right;">500.00</div> </div> <div style="margin-right: 10px;">=</div> <div style="text-align: right;">950.00</div> </div> |
| 2 | 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="margin-right: 10px;"> <div style="border-bottom: 1px solid black; display: inline-block; text-align: right;">52</div> </div> <div style="margin-right: 10px;">=</div> <div style="text-align: right;">49,400.00</div> </div> |
| 3 | Subtract the withholding allowance amount. 5,050.00 per allowance | 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="margin-right: 10px;"> <div style="border-bottom: 1px solid black; display: inline-block; text-align: right;">20,200.00</div> </div> <div style="margin-right: 10px;">=</div> <div style="text-align: right;">29,200.00</div> </div> |
| 4 | 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;">29,200.00</div> <div style="margin-right: 10px;">-</div> <div style="margin-right: 10px;"> <div style="border-bottom: 1px solid black; display: inline-block; text-align: right;">14,000.00</div> </div> <div style="margin-right: 10px;">=</div> <div style="text-align: right;">15,200.00</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;"> <div style="border-bottom: 1px solid black; display: inline-block; text-align: right;">0.0535</div> </div> <div style="margin-right: 10px;">=</div> <div style="text-align: right;">813.20</div> </div> |
| 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 | <div style="display: flex; justify-content: flex-end; align-items: center;"> <div style="margin-right: 10px;">813.20</div> <div style="margin-right: 10px;">/</div> <div style="margin-right: 10px;"> <div style="border-bottom: 1px solid black; display: inline-block; text-align: right;">52</div> </div> <div style="margin-right: 10px;">=</div> <div style="text-align: right;">15.64</div> </div> |
| 6 | Subtract the period-to-date tax amount. | State 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;">15.64</div> <div style="margin-right: 10px;">-</div> <div style="margin-right: 10px;"> <div style="border-bottom: 1px solid black; display: inline-block; text-align: right;">0.00</div> </div> <div style="margin-right: 10px;">=</div> <div style="text-align: right;">15.64</div> </div> |

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

State Withholding Tax Rate Tables

| Single | | | | | |
|---------------|----------------------|------------|-----------|-------|--------------------|
| Line | If taxable wages are | | Tax is | | Of the excess over |
| | | | Amount | + % | |
| 1 | Not over | 4,475.00 | 0.00 | 0.00% | 0.00 |
| 2 | | 36,165.00 | 0.00 | 5.35% | 4,475.00 |
| 3 | | 108,565.00 | 1,695.42 | 6.80% | 36,165.00 |
| 4 | | 197,715.00 | 6,618.62 | 7.85% | 108,565.00 |
| 5 | Over | 197,715.00 | 13,616.90 | 9.85% | 197,715.00 |

| Married | | | | | |
|----------------|----------------------|------------|-----------|-------|--------------------|
| Line | If taxable wages are | | Tax is | | Of the excess over |
| | | | Amount | + % | |
| 1 | Not over | 14,000.00 | 0.00 | 0.00% | 0.00 |
| 2 | | 60,330.00 | 0.00 | 5.35% | 14,000.00 |
| 3 | | 198,040.00 | 2,478.66 | 6.80% | 60,330.00 |
| 4 | | 335,450.00 | 11,842.94 | 7.85% | 198,040.00 |
| 5 | 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 | | |
|--|--------------------------|---|
| Wage Base | 42,000.00 | |
| Rates | Minimum employers | 0.1% ¹ |
| | Maximum employers | 9.00% ¹ |
| | New employer | Varies based on Industry. ¹ |
| | Employee | Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

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 ¹ | 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 ² | 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 | | |
|--|--|--------------------------------|
| State Unemployment Insurance Tax | Varies based on the Experience rate of the employer. | |
| Rates | Employer 0% of the Minnesota SUI tax amount | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | Flat Rate (default) |
| Pre-Tax Deductions | These deductions follow Minnesota State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | 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 | | |
|---|--|--------------------------------|
| State Unemployment Insurance Tax and Additional Assessment Tax | Varies based on the Experience rate of the employer. | |
| Rates | Employer 0% of the Minnesota SUI and Additional Assessment Tax amounts | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | Flat Rate (default) |
| Pre-Tax Deductions | These deductions follow Minnesota State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | 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 | | |
|--|--|---|
| Wage Base | 42,000.00 | |
| Rates | Employer 0.10% | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |
| Pre-Tax Deductions | These deductions follow Minnesota State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | 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 | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Minnesota Local Withholding Tax Summary | |
|--|------------------------------------|
| Basis of tax | 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 | | |
|---|--|--|
| Basis of tax | Gross income earned in the calendar year. | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | <ul style="list-style-type: none"> • Concurrent Aggregation (default) • Flat Rate Combined |
| | Supplemental Only | <ul style="list-style-type: none"> • Previous Aggregation • Flat Rate (default) |
| Reciprocity | <ul style="list-style-type: none"> • No reciprocity agreements are currently in effect. However, Mississippi does not require withholding from Mississippi residents working in other states that collect withholding tax. • Mississippi withholding is required from Mississippi residents working in other states that do not collect withholding tax. • 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. • Mississippi withholding is required from non-residents working in Mississippi. | |
| Jurisdiction Interaction Treatment | 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> | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • Single • Married • Head of Household • Married Filing Separately or Spouse Employed | |
| Standard Deductions | <ul style="list-style-type: none"> • Single • Married (Spouse Not Employed) • Head of Household • Married (Filing Separately or Spouse Employed) | 2,300.00 4,600.00 3,400.00 2,300.00 |
| Personal Exemption Amounts | 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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁴ |
| 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).

| Mississippi 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. 2,300.00 Married, Spouse Employed | Wages minus the standard deduction | $\begin{array}{r} 52,000.00 \\ - \quad 2,300.00 \\ \hline 49,700.00 \end{array}$ |
| 3 | 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 | $\begin{array}{r} 49,700.00 \\ - \quad 15,000.00 \\ \hline 34,700.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. All filers: Line 2 | Annual state tax | $\begin{array}{r} 34,700.00 \\ - \quad 10,000.00 \\ \hline 24,700.00 \\ \times \quad 0.047 \\ \hline 1,160.90 \end{array}$ |
| 5 | Divide the annual tax by the annual number of pay periods. | State tax for the pay period | $\begin{array}{r} 1,160.90 \\ / \quad 52 \\ \hline 22.33 \end{array}$ |
| 6 | 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).

| Mississippi 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. 2,300.00 Married, Spouse Employed | Wages minus the standard deduction | $\begin{array}{r} 312,000.00 \\ - \quad 2,300.00 \\ \hline 309,700.00 \end{array}$ |
| 4 | 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 | $\begin{array}{r} 309,700.00 \\ - \quad 15,000.00 \\ \hline 294,700.00 \end{array}$ |
| 5 | Compute the annual state tax using the tax rate table. All filers: Line 2 | Annual state tax | $\begin{array}{r} 294,700.00 \\ - \quad 10,000.00 \\ \hline 284,700.00 \\ \times \quad 0.047 \\ \hline 13,380.90 \end{array}$ |
| 6 | Divide the annual tax by the annual number of pay periods. | State tax for the pay period | $\begin{array}{r} 13,380.90 \\ / \quad 52 \\ \hline 257.33 \end{array}$ |
| 7 | 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 |
| Regular Wages | | | |
| 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. 2,300.00 Married, Spouse Employed | Wages minus the standard deduction | $\begin{array}{r} 52,000.00 \\ - \quad 2,300.00 \\ \hline 49,700.00 \end{array}$ |
| 3 | 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 | $\begin{array}{r} 49,700.00 \\ - \quad 15,000.00 \\ \hline 34,700.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. All filers: Line 2 | Annual state tax | $\begin{array}{r} 34,700.00 \\ - \quad 10,000.00 \\ \hline 24,700.00 \\ \times \quad 0.047 \\ \hline 1,160.90 \end{array}$ |
| 5 | Divide the annual state tax by the annual number of pay periods. | State tax on regular pay for the pay period | $\begin{array}{r} 1,160.90 \\ / \quad 52 \\ \hline 22.33 \end{array}$ |
| 6 | 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**

| Mississippi State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example | | | |
|---|---|--|--|
| Step | Action | Result | Example |
| Supplemental Wages | | | |
| 7 | Multiply supplemental wages by the state supplemental tax rate of 4.7%. | State tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.047 \\ \hline 235.00 \end{array}$ |
| 8 | Round the state tax to the nearest dollar. | Rounded state tax on supplemental pay for the pay period | 235.00 |
| 9 | 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).

| Mississippi 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. 2,300.00 Married, Spouse Employed | Wages minus the standard deduction | $\begin{array}{r} 312,000.00 \\ - \quad 2,300.00 \\ \hline 309,700.00 \end{array}$ |
| 4 | 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 | $\begin{array}{r} 309,700.00 \\ - \quad 15,000.00 \\ \hline 294,700.00 \end{array}$ |
| 5 | Compute the annual state tax using the tax rate table All filers: Line 2 | Annual state tax | $\begin{array}{r} 294,700.00 \\ - \quad 10,000.00 \\ \hline 284,700.00 \\ \times \quad 0.047 \\ \hline 13,380.90 \end{array}$ |
| 6 | 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**

| Mississippi Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example | | | |
|--|--|--------------------------------------|--|
| Step | Action | Result | Example |
| 7 | 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} $ |
| 8 | 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 |
| 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. 2,300.00 Married, Spouse Employed | Wages minus the standard deduction | $\begin{array}{r} 49,400.00 \\ - \quad 2,300.00 \\ \hline 47,100.00 \end{array}$ |
| 4 | 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 | $\begin{array}{r} 47,100.00 \\ - \quad 15,000.00 \\ \hline 32,100.00 \end{array}$ |
| 5 | Compute the annual state tax using the tax rate table. All filers: Line 3 | Annual state tax | $\begin{array}{r} 32,100.00 \\ - \quad 10,000.00 \\ \hline 22,100.00 \\ \times \quad 0.047 \\ \hline 1,038.70 \end{array}$ |
| 6 | Divide the annual tax by the annual number of pay periods. | Total amount of state tax for the multiple pays within the pay period | $\begin{array}{r} 1,038.70 \\ / \quad 52 \\ \hline 19.98 \end{array}$ |

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

| Mississippi Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages | | | |
|---|--|---|--|
| Step | Action | Result | Example |
| 7 | Round the state tax to the nearest dollar. | Total amount of rounded state tax for the multiple pays within the pay period | 20.00 |
| 8 | 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 |

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

State Unemployment Insurance (SUI) Summary

| Mississippi State Unemployment Insurance (SUI) Summary | | | |
|--|-------------------------|---|---|
| Wage Base | 14,000.00 | | |
| Rates | Minimum employer | 0% ¹ | Maximum employer 5.4% ¹ |
| | New employer | 1% ¹ | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods | |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum | |

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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁴ |
| 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 | | |
|--|--|---|
| Wage Base | 14,000.00 | |
| Rates | Employer 0.2% | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |
| Pre-Tax Deductions | These deductions follow Mississippi State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | These types of compensation follow Mississippi SUI. See the state's SUI summary for details. | |

State Disability Insurance (SDI) Summary

| Mississippi State Disability Insurance (SDI) Summary | | | |
|---|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

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

Local Withholding Tax Summary

| Mississippi Local Withholding Tax Summary | |
|--|------------------------------------|
| Basis of tax | 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 | | | | | | | | | |
|---|---|--|---------------------|--|----------------------|--------------------------|--|-------------------|---|
| Basis of tax | Gross income earned in the calendar year. | | | | | | | | |
| Calculation methods | <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"> Concurrent Aggregation (default) Flat Rate Combined </td> </tr> <tr> <td style="border: none;">Supplemental Only</td> <td style="border: none;"> <ul style="list-style-type: none"> Previous Aggregation Flat Rate (default) </td> </tr> </tbody> </table> | Pay type | Calculation methods | Regular Only | Annualized (default) | Regular and Supplemental | <ul style="list-style-type: none"> Concurrent Aggregation (default) Flat Rate Combined | Supplemental Only | <ul style="list-style-type: none"> Previous Aggregation Flat Rate (default) |
| | Pay type | Calculation methods | | | | | | | |
| | Regular Only | Annualized (default) | | | | | | | |
| | Regular and Supplemental | <ul style="list-style-type: none"> Concurrent Aggregation (default) Flat Rate Combined | | | | | | | |
| Supplemental Only | <ul style="list-style-type: none"> Previous Aggregation Flat Rate (default) | | | | | | | | |
| Regular Only | Annualized (default) | | | | | | | | |
| Regular and Supplemental | <ul style="list-style-type: none"> Concurrent Aggregation (default) Flat Rate Combined | | | | | | | | |
| Supplemental Only | <ul style="list-style-type: none"> Previous Aggregation Flat Rate (default) | | | | | | | | |
| Reciprocity | <ul style="list-style-type: none"> 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 | <p>Eliminate the resident tax if the work tax imposes a withholding tax on nonresidents. Accumulate wages only if tax is withheld.</p> <p><i>Programming tip: You can program the system to calculate using these rules by setting <code>plurIntTreatment</code> to a value of 7.</i></p> | | | | | | | | |
| Valid Filing Statuses | <ul style="list-style-type: none"> Single or Married Spouse Works or Married Filing Separate Married, spouse does not work Head of Household | | | | | | | | |
| Standard Deductions | <table style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 70%;">Single or Married Spouse Works or Married Filing Separate</td> <td style="text-align: right;">14,600.00</td> </tr> <tr> <td>Married, spouse does not work²</td> <td style="text-align: right;">29,200.00</td> </tr> <tr> <td>Head of household</td> <td style="text-align: right;">21,900.00</td> </tr> </tbody> </table> | Single or Married Spouse Works or Married Filing Separate | 14,600.00 | Married, spouse does not work ² | 29,200.00 | Head of household | 21,900.00 | | |
| Single or Married Spouse Works or Married Filing Separate | 14,600.00 | | | | | | | | |
| Married, spouse does not work ² | 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁵ |
| 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 Single or Married Spouse Works or Married Filing Separate

| Missouri 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. Single or Married Spouse Works or Married Filing Separate: 14,600.00 | Wages minus the standard deduction | $\begin{array}{r} 52,000.00 \\ - 14,600.00 \\ \hline 37,400.00 \end{array}$ |
| 3 | Compute the annual state tax using the tax rate table. All filers: Line 8 | Annual state tax | $\begin{array}{r} 37,400.00 \\ - 8,911.00 \\ \hline 28,489.00 \\ \times 0.0480 \\ \hline 1,367.47 \\ + 248.00 \\ \hline 1,615.47 \end{array}$ |
| 4 | Divide the annual tax by the annual number of pay periods. | State tax for the pay period | $\begin{array}{r} 1,615.47 \\ / \quad 52 \\ \hline 31.07 \end{array}$ |
| 5 | 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

| Missouri 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 | $\begin{array}{r} 1,000.00 \\ + 5,000.00 \\ \hline 6,000.00 \end{array}$ |
| 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 | Subtract the standard deduction. Single or Married Spouse Works or Married Filing Separate: 14,600.00 | Wages minus the standard deduction | $\begin{array}{r} 312,000.00 \\ - 14,600.00 \\ \hline 297,400.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. All filers: Line 8 | Annual state tax | $\begin{array}{r} 297,400.00 \\ - 8,911.00 \\ \hline 288,489.00 \\ \times 0.0480 \\ \hline 13,847.47 \\ + 248.00 \\ \hline 14,095.47 \end{array}$ |
| 5 | Divide the annual state tax by the annual number of pay periods. | State tax for the pay period | $\begin{array}{r} 14,095.47 \\ / 52 \\ \hline 271.07 \end{array}$ |
| 6 | 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

| Missouri State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example | | | |
|--|---|---|---|
| Step | Action | Result | Example |
| Regular Wages | | | |
| 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. Single or Married Spouse Works or Married Filing Separate: 14,600.00 | Wages minus the standard deduction | $\begin{array}{r} 52,000.00 \\ - 14,600.00 \\ \hline 37,400.00 \end{array}$ |
| 3 | Compute the annual state tax using the tax rate table. All filers: Line 8 | Annual state tax | $\begin{array}{r} 37,400.00 \\ - 8,911.00 \\ \hline 28,489.00 \\ \times 0.0480 \\ \hline 1,367.47 \\ + 248.00 \\ \hline 1,615.47 \end{array}$ |
| 4 | Divide the annual state tax by the annual number of pay periods. | State tax on regular wages for the pay period | $\begin{array}{r} 1,615.47 \\ / \quad 52 \\ \hline 31.07 \end{array}$ |
| 5 | 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*

| Missouri State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example | | | |
|--|---|--|---|
| Step | Action | Result | Example |
| Supplemental Wages | | | |
| 6 | Multiply supplemental wages by the state supplemental tax rate of 4.8%. | State tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.0480 \\ \hline 240.00 \end{array}$ |
| 7 | Round the tax amount to the nearest dollar. | Rounded state tax on supplemental wages for the pay period | 240.00 |
| 8 | 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

| Missouri 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 4.8%. | State tax for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.0480 \\ \hline 240.00 \end{array}$ |
| 2 | 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.

| Missouri 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 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

| Missouri Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages | | | | | | |
|--|---|---|--|-------|--------|-------|
| Step | Action | Result | Example | | | |
| 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 | | |
|---|-------------------------|---|
| Wage Base | 10,000.00 | |
| Rates | Minimum employer | 0.00% |
| | Maximum employer | 9.45% |
| | New employer | Varies based on industry |
| | Employee | Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

**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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁴ |
| Health Savings Acct - Employer Contribution | Exempt | | |
| Sick pay ⁵ | | | |
| 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 | | | |
|---|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Missouri Local Withholding Tax Summary | | | | | |
|---|---|----------------------------|----------------------------|---------------|---------------------|
| Basis of tax | Gross income earned in the calendar year. | | | | |
| Calculation methods | <table border="1"><thead><tr><th>Pay type</th><th>Calculation methods</th></tr></thead><tbody><tr><td>All Pay Types</td><td>Flat Rate (default)</td></tr></tbody></table> | Pay type | Calculation methods | All Pay Types | Flat Rate (default) |
| | Pay type | Calculation methods | | | |
| All Pay Types | Flat Rate (default) | | | | |
| Reciprocity | No reciprocal agreements are currently in effect. | | | | |
| Valid Filing Statuses | 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 ³ | Taxable |
| Educational Assistance (Job-Related) | Exempt | 409A Distribution | Taxable |
| Educational Assistance (Non-Job Related) | Exempt ¹ | 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 ² | 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 | 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

| Missouri State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example | | | |
|--|--|--------------------------|--|
| Step | Action | Result | Example |
| 1 | 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 ¹ | 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 ¹ | 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 ² | 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 | | | |
|---|--|--|---|
| Basis of tax | Gross income earned in the calendar year. | | |
| Calculation methods | Pay type | Calculation methods | |
| | Regular Only | Annualized (default) | |
| | Regular and Supplemental | <ul style="list-style-type: none"> • Concurrent Aggregation (default) • Flat Rate Combined | |
| | Supplemental Only | <ul style="list-style-type: none"> • Previous Aggregation • Flat Rate (default) | |
| Reciprocity | <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> | | |
| | Residents of... | Who Work in... | Are Subject to this Tax Treatment: |
| | North Dakota ¹ | Montana | Exempt from Montana withholding |
| | Montana | North Dakota | Exempt from North Dakota withholding |
| Jurisdiction Interaction Treatment | <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 > 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> | | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • Single • Married • Head of Household • Married Filing Jointly • Single or Married Filing Separately • Married Filing Jointly with Both Spouses Working | | |

**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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁵ |
| | | | |
| 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.

| Montana 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 | Compute the annual state tax using the tax rate table. Married Filing Jointly with both : Line 3 spouses working | Annual state tax | $\begin{array}{r} 52,000.00 \\ - \quad 35,100.00 \\ \hline 16,900.00 \\ \times \quad 0.059 \\ \hline 997.10 \\ + \quad 964.00 \\ \hline 1,961.10 \end{array}$ |
| 3 | Divide the annual state tax by the annual number of pay periods. | State tax for the pay period | $\begin{array}{r} 1,961.10 \\ / \quad 52 \\ \hline 37.71 \end{array}$ |
| 4 | 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.

| Montana 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 | Compute the annual state tax using the tax rate table. Married Filing Jointly with both : Line 3 spouses working | Annual state tax | $\begin{array}{r} 312,000.00 \\ - \quad 35,100.00 \\ \hline 276,900.00 \\ \times \quad 0.059 \\ \hline 16,337.10 \\ + \quad 964.00 \\ \hline 17,301.10 \end{array}$ |
| 4 | Divide the annual tax by the annual number of pay periods. | State tax for the pay period | $\begin{array}{r} 17,301.10 \\ / \quad 52 \\ \hline 332.71 \end{array}$ |
| 5 | 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 |
| Regular Wages | | | |
| 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 | Compute the annual state tax using the tax rate table. Married Filing Jointly with both spouses working : Line 3 | Annual state tax | $\begin{array}{r} 52,000.00 \\ - \quad 35,100.00 \\ \hline 16,900.00 \\ \times \quad 0.059 \\ \hline 997.10 \\ + \quad 964.00 \\ \hline 1,961.10 \end{array}$ |
| 3 | Divide the annual state tax by the annual number of pay periods. | State tax on regular wages for the pay period | $\begin{array}{r} 1,961.10 \\ / \quad 52 \\ \hline 37.71 \end{array}$ |
| 4 | 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**

| Montana State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example | | | |
|---|---|--|---|
| Step | Action | Result | Example |
| Supplemental Wages | | | |
| 5 | Multiply supplemental wages by the state supplemental tax rate of 5%. | State tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.05 \\ \hline 250.00 \end{array}$ |
| 6 | Round the tax to the nearest dollar. | Rounded state tax on supplemental pay for the pay period | 250.00 |
| 7 | 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

| Montana 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 5%. | State tax for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.05 \\ \hline 250.00 \end{array}$ |
| 2 | 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.

| Montana 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 | Compute the annual state tax using the tax rate table. Married Filing Jointly with both : Line 3 spouses working | Annual state tax | $\begin{array}{r} 312,000.00 \\ - \quad 35,100.00 \\ \hline 276,900.00 \\ \times \quad 0.0590 \\ \hline 16,337.10 \\ + \quad 964.00 \\ \hline 17,301.10 \end{array}$ |
| 4 | Divide the annual state tax by the annual number of pay periods. | Preliminary state tax for the pay period | $\begin{array}{r} 17,301.10 \\ / \quad 52 \\ \hline 332.71 \end{array}$ |
| 5 | Subtract the previous pay period's tax amount. | State tax for the pay period | $\begin{array}{r} 332.71 \\ - \quad 38.00 \\ \hline 294.71 \end{array}$ |
| 6 | 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.

| Montana 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 | Compute the annual state tax using the tax rate table Married Filing Jointly with both : Line 3 spouses working | Annual state tax | $\begin{array}{r} 49,400.00 \\ - \quad 35,100.00 \\ \hline 14,300.00 \\ \times \quad 0.059 \\ \hline 843.70 \\ + \quad 964.00 \\ \hline 1,807.70 \end{array}$ |
| 4 | 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 | $\begin{array}{r} 1,807.70 \\ / \quad 52 \\ \hline 34.76 \end{array}$ |
| 5 | Round the state tax to the nearest dollar. | Rounded total amount of state tax for the multiple pays within the pay period | 35.00 |
| 6 | 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 |

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

State Unemployment Insurance (SUI) Summary

| Montana State Unemployment Insurance (SUI) Summary | | | |
|--|--------------------------|---|---|
| Wage Base | 43,000.00 | | |
| Rates | Minimum employers | 0% ¹ | Maximum employers 6.12% ¹ |
| | New employer | 2.20% | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods | |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum | |

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 ¹ | 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 | | |
|--|--|---|
| Wage Base | 43,000.00 | |
| Rates | Employer 0.18% | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> Self Adjust No Self Adjust (default) Self Adjust at Maximum Quarterly Self Adjust Quarterly Self Adjust at Maximum Semiannual Self Adjust Semiannual Self Adjust at Maximum |
| Pre-Tax Deductions | These deductions follow Montana State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | These types of compensation follow Montana SUI. See the state's SUI summary for details. | |

State Disability Insurance (SDI) Summary

| Montana State Disability Insurance (SDI) Summary | | | |
|---|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Montana Local Withholding Tax Summary | |
|--|------------------------------------|
| Basis of tax | 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 | | |
|---|---|--|
| Basis of tax | Gross income earned in the calendar year. | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | <ul style="list-style-type: none"> • Concurrent Aggregation (default) • Flat Rate Combined |
| | Supplemental Only | <ul style="list-style-type: none"> • Previous Aggregation • Flat Rate (default) |
| Reciprocity | 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. | |
| Jurisdiction Interaction Treatment | 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> | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • Single • Married | |
| Allowance Amounts | 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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.

| Nebraska 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 withholding allowance amount. 2,250.00 per allowance | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 9,000.00 \\ \hline 43,000.00 \end{array}$ |
| 3 | Compute the annual state tax using the tax rate table. Married: Line 5 | Annual state tax | $\begin{array}{r} 43,000.00 \\ - \quad 30,360.00 \\ \hline 12,640.00 \\ \times \quad 0.0491 \\ \hline 620.62 \\ + \quad 687.00 \\ \hline 1,307.62 \end{array}$ |
| 4 | 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 |
| 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 withholding allowance amount. 2,250.00 per allowance | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - \quad 9,000.00 \\ \hline 303,000.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. Married: Line 7 | Annual state tax | $\begin{array}{r} 303,000.00 \\ - \quad 77,710.00 \\ \hline 225,290.00 \\ \times \quad 0.0610 \\ \hline 13,742.69 \\ + \quad 3,306.50 \\ \hline 17,049.19 \end{array}$ |
| 5 | 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 |
| Regular Wages | | | |
| 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 withholding allowance amount. 2,250.00 per allowance | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 9,000.00 \\ \hline 43,000.00 \end{array}$ |
| 3 | Compute the annual state tax using the tax rate table. Married: Line 5 | Annual state tax | $\begin{array}{r} 43,000.00 \\ - \quad 30,360.00 \\ \hline 12,640.00 \\ \times \quad 0.0491 \\ \hline 620.62 \\ + \quad 687.00 \\ \hline 1,307.62 \end{array}$ |
| 4 | Divide the annual state tax by the annual number of pay periods. | State tax on regular wages for the pay period | $\begin{array}{r} 1,307.62 \\ / \quad 52 \\ \hline 25.15 \end{array}$ |
| Supplemental Wages | | | |
| 5 | Multiply supplemental wages by the state supplemental tax rate of 5%. | State tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.05 \\ \hline 250.00 \end{array}$ |
| 6 | 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.

| Nebraska 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 withholding allowance amount. 2,250.00 per allowance | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - \quad 9,000.00 \\ \hline 303,000.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. Married: Line 7 | Annual state tax | $\begin{array}{r} 303,000.00 \\ - \quad 77,710.00 \\ \hline 225,290.00 \\ \times \quad 0.0610 \\ \hline 13,742.69 \\ + \quad 3,306.50 \\ \hline 17,049.19 \end{array}$ |
| 5 | Divide the annual state tax by the annual number of pay periods. | Preliminary state tax for the pay period | $\begin{array}{r} 17,049.19 \\ / \quad 52 \\ \hline 327.87 \end{array}$ |
| 6 | 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**

| Nebraska 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 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 |
| 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 withholding allowance amount. 2,250.00 per allowance | Annual taxable wages | $\begin{array}{r} 49,400.00 \\ - \quad 9,000.00 \\ \hline 40,400.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. Married: Line 5 | Annual state tax | $\begin{array}{r} 40,400.00 \\ - \quad 30,360.00 \\ \hline 10,040.00 \\ \times \quad 0.0491 \\ \hline 492.96 \\ + \quad 687.00 \\ \hline 1,179.96 \end{array}$ |
| 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 | $\begin{array}{r} 1,179.96 \\ / \quad 52 \\ \hline 22.69 \end{array}$ |
| 6 | Subtract the period-to-date tax amount. | State tax for the additional pay within the pay period | $\begin{array}{r} 22.69 \\ - \quad 3.33 \\ \hline 19.36 \end{array}$ |

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

State Withholding Tax Rate Tables

| Single | | | | | |
|--------|----------------------|-----------|----------|-------|--------------------|
| Line | If taxable wages are | | Tax is | | Of the excess over |
| | | | Amount | + % | |
| 1 | Not over | 3,210.00 | | 0.00% | |
| 2 | | 6,290.00 | | 2.26% | 3,210.00 |
| 3 | | 20,440.00 | 69.61 | 3.22% | 6,290.00 |
| 4 | | 29,620.00 | 525.24 | 4.91% | 20,440.00 |
| 5 | | 37,610.00 | 975.98 | 5.77% | 29,620.00 |
| 6 | | 70,630.00 | 1,437.00 | 5.94% | 37,610.00 |
| 7 | Over | 70,630.00 | 3,398.39 | 6.10% | 70,630.00 |

| Married | | | | | |
|---------|----------------------|-----------|----------|-------|--------------------|
| Line | If taxable wages are | | Tax is | | Of the excess over |
| | | | Amount | + % | |
| 1 | Not over | 7,680.00 | | 0.00% | |
| 2 | | 12,190.00 | | 2.26% | 7,680.00 |
| 3 | | 30,360.00 | 101.93 | 3.22% | 12,190.00 |
| 4 | | 47,230.00 | 687.00 | 4.91% | 30,360.00 |
| 5 | | 58,600.00 | 1,515.32 | 5.77% | 47,230.00 |
| 6 | | 77,710.00 | 2,171.37 | 5.94% | 58,600.00 |
| 7 | 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 | | |
|---|---|---|
| Wage Base | Tier 1: \$9,000 Tier 2: \$24,000 <i>Note: Use forms functionality to apply the Tier 2 wage base.</i> | |
| Rates | Minimum employer | 0.00% |
| | Maximum employer | 5.40% |
| | New employer | Varies based on industry |
| | Employee | Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

**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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁴ |
| 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

| Nebraska State Disability Insurance (SDI) Summary | | | |
|---|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Nebraska Local Withholding Tax Summary | |
|---|------------------------------------|
| Basis of tax | 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

| Nevada State Withholding Tax Summary | |
|---|------------------------------------|
| Basis of tax | No provision for state income tax. |

State Unemployment Insurance (SUI) Summary

| Nevada State Unemployment Insurance (SUI) Summary | | | |
|---|-------------------------|--------------------|---|
| Wage Base | 40,600.00 | | |
| Rates | Minimum employer | 0.25% ¹ | Maximum employer 5.4% ¹ |
| | New employer | 2.95% ¹ | Employee Not applicable |
| Calculation Methods | Pay Type | | Calculation Methods |
| | All Pay Types | | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

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 ¹ | 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 Career Enhancement Program

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

| Nevada State Unemployment Tax Career Enhancement Program | | | | |
|--|---|-------|---|----------------|
| Wage Base | 40,600.00 | | | |
| Rates | Employer | 0.05% | Employee | Not applicable |
| Calculation Methods | Pay Type | | Calculation Methods | |
| | All Pay Types | | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum | |
| Pre-tax Deductions | These deductions follow Nevada State Unemployment Insurance (SUI). See the state's SUI summary for details. | | | |
| Alternate Compensation | 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 | | |
|---|---|---|
| Basis of Tax | Gross wages ¹ | |
| Rates | Employer | User supplied <ul style="list-style-type: none"> • General Businesses: 1.17% • Financial Institutions: 1.554% |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | Flat Rate (default) |
| Pre-tax Deductions | These deductions follow Nevada State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | 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

| Nevada State Disability Insurance (SDI) Summary | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Nevada Local Withholding Tax Summary | |
|---|------------------------------------|
| Basis of tax | 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

| New Hampshire State Withholding Tax Summary | |
|--|------------------------------------|
| Basis of tax | No provision for state income tax. |

State Unemployment Insurance (SUI) Summary

| New Hampshire State Unemployment Insurance (SUI) Summary | | | |
|--|-------------------------|-------------------|---|
| Wage Base | 14,000.00 | | |
| Rates | Minimum employer | 0.1% ¹ | Maximum employer 7.5% ¹ |
| | New employer | 1.7% ¹ | Employee Not applicable |
| Calculation Methods | Pay Type | | Calculation Methods |
| | All Pay Types | | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

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 ¹ | 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 ² |
| 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 ³ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁴ |
| | | | |
| 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 | | |
|--|--|---|
| Wage Base | 14,000.00 | |
| Rates | Employer 0.40% | Employee 0.10% |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |
| Pre-Tax Deductions | These deductions follow New Hampshire State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | These types of compensation follow New Hampshire SUI. See the state's SUI summary for details. | |

State Disability Insurance (SDI) Summary

| New Hampshire State Disability Insurance (SDI) Summary | | | |
|---|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| New Hampshire Local Withholding Tax Summary | |
|--|------------------------------------|
| Basis of tax | 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 Regular Wages Only Annualized Method Calculation Example with Period-to-Date Wages | 8 |
| State Withholding Tax Wage Chart | 9 |
| State Withholding Tax Rate Tables | 10 |
| State Unemployment Tax Family Leave Insurance Summary | 12 |
| State Unemployment Insurance (SUI) Summary | 13 |
| State Disability Insurance (SDI) Summary | 16 |
| Local Employer Tax Jersey City Payroll Expense Tax Summary | 19 |
| Local Employer Tax Newark Payroll Expense Tax Summary | 22 |

State Withholding Tax Summary

| New Jersey State Withholding Tax Summary | | |
|---|--|----------------------------------|
| Basis of tax | Gross income earned in the calendar year. | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | Concurrent Aggregation (default) |
| | Supplemental Only | Alternate Annualized (default) |
| Reciprocity | Residents: New Jersey has a reciprocity agreement with Pennsylvania. The following table lists the reciprocity agreements in effect: | |
| | Residents of: | Who Work in: |
| | Pennsylvania ¹ | New Jersey |
| | New Jersey | Pennsylvania |
| | Are Subject to this Tax Treatment: | |
| | Exempt from New Jersey withholding | |
| | Exempt from Pennsylvania withholding | |
| | <ul style="list-style-type: none"> • 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. • 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. | |
| | Non-residents: New Jersey withholding is required from non-residents working in New Jersey. | |
| Jurisdiction Interaction Treatment | 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> | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • Single • Married/Civil Union Couple Joint • Head of Household • Married/Civil Union Partner Separate • Qualifying Widow(er)/Surviving Civil Union Partner | |
| Allowance Amounts | 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 ¹ | 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 ² | Taxable |
| S Corp 2% Shareholder Insurance Premiums | Taxable | Transportation Benefits | Exempt ³ |
| 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 |
| 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 allowance amount. 1,000.00 per allowance | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 4,000.00 \\ \hline 48,000.00 \end{array}$ |
| 3 | Compute the annual state tax using the tax rate table. Rate B: Line 2 | Annual state tax | $\begin{array}{r} 48,000.00 \\ - \quad 20,000.00 \\ \hline 28,000.00 \\ \times \quad 0.02 \\ \hline 560.00 \\ + \quad 300.00 \\ \hline 860.00 \end{array}$ |
| 4 | 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 |
| 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 allowance amount. 1,000.00 per allowance | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - \quad 4,000.00 \\ \hline 308,000.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. Rate B: Line 6 | Annual state tax | $\begin{array}{r} 308,000.00 \\ - \quad 150,000.00 \\ \hline 158,000.00 \\ \times \quad 0.07 \\ \hline 11,060.00 \\ + \quad 6,100.00 \\ \hline 17,160.00 \end{array}$ |
| 5 | 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 |
| 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 | Compute the annual state tax using the tax rate table. Rate B: Line 3 | Annual state tax | $\begin{array}{r} 52,000.00 \\ - \quad 50,000.00 \\ \hline 2,000.00 \\ \times \quad 0.027 \\ \hline 54.00 \\ + \quad 900.00 \\ \hline 954.00 \end{array}$ |
| 3 | 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 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 | | | | | | | |
| 1 | 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 | | | | | | | | | | |
| 2 | Multiply total gross wages 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 | | | | | | | | | | |
| 3 | Subtract the allowance amount. 1,000.00 per allowance | 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;">- 4,000.00</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">45,400.00</td></tr> </table> | 49,400.00 | - 4,000.00 | 45,400.00 | | | | |
| 49,400.00 | | | | | | | | | | |
| - 4,000.00 | | | | | | | | | | |
| 45,400.00 | | | | | | | | | | |
| 4 | Compute the annual state tax using the tax rate table. Rate B: Line 2 | Annual state tax | <table style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">45,400.00</td></tr> <tr><td style="text-align: right;">- 20,000.00</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">25,400.00</td></tr> <tr><td style="text-align: right;">x 0.02</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">508.00</td></tr> <tr><td style="text-align: right;">+ 300.00</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">808.00</td></tr> </table> | 45,400.00 | - 20,000.00 | 25,400.00 | x 0.02 | 508.00 | + 300.00 | 808.00 |
| 45,400.00 | | | | | | | | | | |
| - 20,000.00 | | | | | | | | | | |
| 25,400.00 | | | | | | | | | | |
| x 0.02 | | | | | | | | | | |
| 508.00 | | | | | | | | | | |
| + 300.00 | | | | | | | | | | |
| 808.00 | | | | | | | | | | |
| 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 | <table style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">808.00</td></tr> <tr><td style="text-align: right;">/ 52</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">15.54</td></tr> </table> | 808.00 | / 52 | 15.54 | | | | |
| 808.00 | | | | | | | | | | |
| / 52 | | | | | | | | | | |
| 15.54 | | | | | | | | | | |
| 6 | 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;">15.54</td></tr> <tr><td style="text-align: right;">- 5.60</td></tr> <tr><td style="text-align: right; border-top: 1px solid black;">9.94</td></tr> </table> | 15.54 | - 5.60 | 9.94 | | | | |
| 15.54 | | | | | | | | | | |
| - 5.60 | | | | | | | | | | |
| 9.94 | | | | | | | | | | |

*Vertex Payroll Tax Calculation Guide for the United States
New Jersey*

State Withholding Tax Wage Chart

| For Filing Statuses Married/Civil Union Couple Joint, Head of Household and Qualifying Widow(er)/Surviving Civil Union Partner | | | | | | | | | | | |
|---|--------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| If your wages are between and | | And the total of all other wages is | | | | | | | | | |
| | | 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

| Rate "A" 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 |

| Rate "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**

| Rate "C" 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 | | 40,000.00 | 300.00 | 2.30% | 20,000.00 |
| 3 | | 50,000.00 | 760.00 | 2.80% | 40,000.00 |
| 4 | | 60,000.00 | 1,040.00 | 3.50% | 50,000.00 |
| 5 | | 150,000.00 | 1,390.00 | 5.60% | 60,000.00 |
| 6 | | 500,000.00 | 6,430.00 | 6.60% | 150,000.00 |
| 7 | | 1,000,000.00 | 29,530.00 | 9.90% | 500,000.00 |
| 8 | Over | 1,000,000.00 | 79,030.00 | 11.80% | 1,000,000.00 |

| Rate "D" 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 | | 40,000.00 | 300.00 | 2.70% | 20,000.00 |
| 3 | | 50,000.00 | 840.00 | 3.40% | 40,000.00 |
| 4 | | 60,000.00 | 1,180.00 | 4.30% | 50,000.00 |
| 5 | | 150,000.00 | 1,610.00 | 5.60% | 60,000.00 |
| 6 | | 500,000.00 | 6,650.00 | 6.50% | 150,000.00 |
| 7 | | 1,000,000.00 | 29,400.00 | 9.90% | 500,000.00 |
| 8 | Over | 1,000,000.00 | 78,900.00 | 11.80% | 1,000,000.00 |

| Rate "E" Married/Civil Union Partner 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 | | 35,000.00 | 300.00 | 2.00% | 20,000.00 |
| 3 | | 100,000.00 | 600.00 | 5.80% | 35,000.00 |
| 4 | | 500,000.00 | 4,370.00 | 6.50% | 100,000.00 |
| 5 | | 1,000,000.00 | 30,370.00 | 9.90% | 500,000.00 |
| 6 | 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 | | |
|--|---|---|
| Wage Base | 161,400.00 | |
| Rates | Employer Not applicable | Employee 0.09% |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |
| Pre-tax Deductions | These deductions follow New Jersey State Disability Insurance (SDI). See the state's SDI summary for details. | |
| Alternate Compensation | 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 | | |
|---|-------------------------|---|
| Wage Base | 42,300.00 | |
| Rates | Minimum employer | 1.2% (Total of Unemployment Insurance (UI) and Workforce Development Partnership Program (WF)) |
| | Maximum employer | 7.0% (Total of Unemployment Insurance (UI) and Workforce Development Partnership Program (WF)) |
| | New employer | 3.1% (Total of Unemployment Insurance (UI) and Workforce Development Partnership Program (WF)) |
| | Employee | 0.425% (Total of Unemployment Insurance (UI - 0.3825%) and Workforce Development Partnership Program (WF - 0.0425%)) |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

**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 ¹ | 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 ² | 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.

State Disability Insurance (SDI) Summary

| New Jersey State Disability Insurance (SDI) Summary | | | | |
|---|-----------------|--|---|---|
| Wage Base | Employer | 42,300.00 | Employee | 161,400.00 |
| Rates | Employer | 0.5% (Standard Rate) Employer rate varies depending upon experience rating. Note: To calculate this tax, pass the enumerated type <i>eVprtTaxIDSDIER</i> in the parameter <i>pTaxID</i> . | Employee | 0.00% Note: To calculate this tax, pass the enumerated type <i>eVprtTaxIDSDIEE</i> in the parameter <i>pTaxID</i> . |
| Calculation Methods | Pay Type | | Calculation Methods | |
| | All Pay Types | | <ul style="list-style-type: none"> Self Adjust No Self Adjust (default) Self Adjust at Maximum Quarterly Self Adjust Quarterly Self Adjust at Maximum Semiannual Self Adjust Semiannual Self Adjust at Maximum | |

**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 ¹ | 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 ² | 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 | | |
|---|-----------------------|--------------------------------|
| Basis of tax | Gross wages | |
| Rates | Employer 1.00% | Employee Not applicable |
| Calculation methods | Pay type | Calculation methods |
| | 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 ¹ | 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 ² | Qualified Parking | Exempt ⁴ |
| 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 ³ | 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 ⁵ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁶ |
| 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 | | |
|--|-----------------------|--------------------------------|
| Basis of tax | Gross wages | |
| Rates | Employer 1.00% | Employee Not applicable |
| Calculation methods | Pay type | Calculation methods |
| | 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁵ |
| 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 | | |
|--|--|--|
| Basis of tax | Gross income earned in the calendar year. | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | <ul style="list-style-type: none"> • Concurrent Aggregation • Flat Rate Combined (default) • Cumulative |
| | Supplemental Only | <ul style="list-style-type: none"> • Previous Aggregation • Flat Rate (default) |
| Reciprocity | 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. | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • Single • Married • Head of Household • Married Filing Jointly • Single or Married Filing Separately | |

**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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁵ |
| 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 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 |
| 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 other (non-standard) deduction amount from Form W-4 Step 4b. | Annual wages minus other deductions | $\begin{array}{r} 312,000.00 \\ - \quad 0.00 \\ \hline 312,000.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. Married: Line 5 | Annual state tax | $\begin{array}{r} 312,000.00 \\ - \quad 214,600.00 \\ \hline 97,400.00 \\ \times \quad 0.049 \\ \hline 4,772.60 \\ + \quad 9,392.00 \\ \hline 14,164.60 \end{array}$ |
| 5 | 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 |
| 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 other (non-standard) deduction amount from Form W-4 Step 4b. | Annual wages minus other deductions | $\begin{array}{r} 52,000.00 \\ - \quad 0.00 \\ \hline 52,000.00 \end{array}$ |
| 3 | Compute the annual state tax using the tax rate table. Married: Line 5 | Annual state tax | $\begin{array}{r} 52,000.00 \\ - \quad 38,600.00 \\ \hline 13,400.00 \\ \times \quad 0.049 \\ \hline 656.60 \\ + \quad 768.00 \\ \hline 1,424.60 \end{array}$ |
| 4 | 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 |
| Regular Wages | | | |
| 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 other (non-standard) deduction amount from Form W-4 Step 4b. | Annual wages minus other deductions | $\begin{array}{r} 52,000.00 \\ - \quad 0.00 \\ \hline 52,000.00 \end{array}$ |
| 3 | Compute the annual state tax using the tax rate table. Married: Line 5 | Annual state tax | $\begin{array}{r} 52,000.00 \\ - \quad 38,600.00 \\ \hline 13,400.00 \\ \times \quad 0.049 \\ \hline 656.60 \\ + \quad 768.00 \\ \hline 1,424.60 \end{array}$ |
| 4 | Divide the annual state tax by the annual number of pay periods. | State tax on regular wages for the pay period | $\begin{array}{r} 1,424.60 \\ / \quad 52 \\ \hline 27.40 \end{array}$ |
| Supplemental Wages | | | |
| 5 | Multiply supplemental wages by the state supplemental tax rate of 5.9%. | State tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.059 \\ \hline 295.00 \end{array}$ |
| 6 | 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 |
| 1 | Add regular, supplemental, and year-to-date wages. | Total gross wages | $\begin{array}{r} 1,000.00 \\ 5,000.00 \\ + \quad 9,000.00 \\ \hline 15,000.00 \end{array}$ |
| 2 | Divide by the current pay period number. | Average gross wages | $\begin{array}{r} 15,000.00 \\ / \quad 10.00 \\ \hline 1,500.00 \end{array}$ |
| 3 | Multiply by the annual number of pay periods. | Annual gross wages | $\begin{array}{r} 1,500.00 \\ x \quad 52 \\ \hline 78,000.00 \end{array}$ |
| 4 | Subtract the other (non-standard) deduction amount from Form W-4 Step 4b. | Annual wages minus other deductions | $\begin{array}{r} 78,000.00 \\ - \quad 0.00 \\ \hline 78,000.00 \end{array}$ |
| 5 | Compute the annual state tax using the tax rate table. Married: Line 5 | Annual state tax | $\begin{array}{r} 78,000.00 \\ - \quad 54,600.00 \\ \hline 23,400.00 \\ x \quad 0.049 \\ \hline 1,146.60 \\ + \quad 1,552.00 \\ \hline 2,698.60 \end{array}$ |
| 6 | Divide the annual state tax by the annual number of pay periods. | State tax on average gross wages | $\begin{array}{r} 2,698.60 \\ / \quad 52 \\ \hline 51.89615 \end{array}$ |
| 7 | Multiply by the current pay period number. | Tax to date | $\begin{array}{r} 51.89615 \\ x \quad 10.00 \\ \hline 518.96 \end{array}$ |
| 8 | 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.

| New Mexico 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 other (non-standard) deduction amount from Form W-4 Step 4b. | Annual wages minus other deductions | $\begin{array}{r} 312,000.00 \\ - \quad 0.00 \\ \hline 312,000.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. Married: Line 5 | Annual state tax | $\begin{array}{r} 312,000.00 \\ - \quad 214,600.00 \\ \hline 97,400.00 \\ \times \quad 0.049 \\ \hline 4,772.60 \\ + \quad 9,392.00 \\ \hline 14,164.60 \end{array}$ |
| 5 | Divide the annual state tax by the annual number of pay periods. | Preliminary state tax for the pay period | $\begin{array}{r} 14,164.60 \\ / \quad 52 \\ \hline 272.40 \end{array}$ |
| 6 | 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**

| New Mexico 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 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.

| New Mexico 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 other (non-standard) deduction amount from Form W-4 Step 4b. | Annual wages minus other deductions | $\begin{array}{r} 49,400.00 \\ - \quad 0.00 \\ \hline 49,400.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table Married: Line 5 | Annual state tax | $\begin{array}{r} 49,400.00 \\ - \quad 38,600.00 \\ \hline 10,800.00 \\ \times \quad 0.049 \\ \hline 529.20 \\ + \quad 768.00 \\ \hline 1,297.20 \end{array}$ |
| 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 | $\begin{array}{r} 1,297.20 \\ / \quad 52 \\ \hline 24.95 \end{array}$ |
| 6 | 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 | | | | |
|---|--------------------------|-------|---|----------------|
| Wage Base | 31,700.00 | | | |
| Rates | Minimum employers | 0.33% | Maximum employers | 5.40% |
| | New employer | 1.00% | Employee | Not applicable |
| Calculation Methods | Pay Type | | Calculation Methods | |
| | All Pay Types | | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum | |

**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 ¹ | 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 ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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 | | | | |
|--|-----------------|---|----------------------------|---|
| Wage Base | Not applicable | | | |
| Rates | Employer | \$2.30 per quarter per employee Note: 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> . | Employee | \$2 per quarter Note: 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> . |
| Calculation Methods | Pay Type | | Calculation Methods | |
| | 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

| New Mexico State Disability Insurance (SDI) Summary | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| New Mexico Local Withholding Tax Summary | |
|---|------------------------------------|
| Basis of tax | 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 | | | | | | | | | |
|--|--|----------------------|---------------------|--------------|----------------------|--------------------------|--|-------------------|---|
| Basis of tax | Gross income earned in the calendar year. | | | | | | | | |
| Calculation methods | <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"> Concurrent Aggregation Flat Rate Combined (default) </td> </tr> <tr> <td>Supplemental Only</td> <td> <ul style="list-style-type: none"> Previous Aggregation Flat Rate (default) </td> </tr> </tbody> </table> | Pay type | Calculation methods | Regular Only | Annualized (default) | Regular and Supplemental | <ul style="list-style-type: none"> Concurrent Aggregation Flat Rate Combined (default) | Supplemental Only | <ul style="list-style-type: none"> Previous Aggregation Flat Rate (default) |
| | Pay type | Calculation methods | | | | | | | |
| | Regular Only | Annualized (default) | | | | | | | |
| Regular and Supplemental | <ul style="list-style-type: none"> Concurrent Aggregation Flat Rate Combined (default) | | | | | | | | |
| Supplemental Only | <ul style="list-style-type: none"> Previous Aggregation Flat Rate (default) | | | | | | | | |
| Regular and Supplemental | <ul style="list-style-type: none"> Concurrent Aggregation Flat Rate Combined (default) | | | | | | | | |
| Supplemental Only | <ul style="list-style-type: none"> Previous Aggregation Flat Rate (default) | | | | | | | | |

| **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:
- Subject: wages will be included in subject gross but not in adjusted current gross.
 - Taxable: wages 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 York**

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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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.

| New York 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 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 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.

| New York 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 deduction allowance. 7,950.00 Married | Wages minus the deduction allowance | $\begin{array}{r} 312,000.00 \\ - \quad 7,950.00 \\ \hline 304,050.00 \end{array}$ |
| 4 | Subtract the exemption allowance. 1,000.00 per allowance | Annual taxable wages | $\begin{array}{r} 304,050.00 \\ - \quad 4,000.00 \\ \hline 300,050.00 \end{array}$ |
| 5 | Compute the annual state tax using the tax rate table. Married: Line 10 | Annual state tax | $\begin{array}{r} 300,050.00 \\ - \quad 211,500.00 \\ \hline 88,500.00 \\ \times \quad 0.0650 \\ \hline 5,752.50 \\ + \quad 13,919.00 \\ \hline 19,671.50 \end{array}$ |
| 6 | 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 |
| Regular Wages | | | |
| 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 | $\begin{array}{r} 2,038.25 \\ / \quad 52 \\ \hline 39.20 \end{array}$ |
| Supplemental Wages | | | |
| 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.

| New York 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. 7,950.00 Married | Wages minus the deduction allowance | $\begin{array}{r} 312,000.00 \\ - \quad 7,950.00 \\ \hline 304,050.00 \end{array}$ |
| 4 | Subtract the exemption allowance. 1,000.00 per allowance | Annual taxable wages | $\begin{array}{r} 304,050.00 \\ - \quad 4,000.00 \\ \hline 300,050.00 \end{array}$ |
| 5 | Compute the annual state tax using the tax rate table. Married: Line 10 | Annual state tax | $\begin{array}{r} 300,050.00 \\ - \quad 211,550.00 \\ \hline 88,500.00 \\ \times \quad 0.0650 \\ \hline 5,752.50 \\ + \quad 13,919.00 \\ \hline 19,671.50 \end{array}$ |
| 6 | Divide the annual state tax by the annual number of pay periods. | Preliminary state tax for the pay period | $\begin{array}{r} 19,671.50 \\ / \quad 52 \\ \hline 378.30 \end{array}$ |
| 7 | 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

| New York 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 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 | | | |
| | If annualized wages are... | | |
| Line | At least | But less than | Multiply annualized wages by Column 3 amount |
| | 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**

| Married | | | | | |
|----------------|----------------------|--------------|---|--------|--------------------|
| 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 | 6.67% | 96,800.00 |
| 7 | | 157,650.00 | 5,963.00 | 7.17% | 107,650.00 |
| 8 | | 211,550.00 | 9,546.00 | 8.11% | 157,650.00 |
| 9 | | 323,200.00 | 13,919.00 | 6.50% | 211,550.00 |
| 10 | | 373,200.00 | 21,177.00 | 12.84% | 323,200.00 |
| 11 | | 1,077,550.00 | 27,599.00 | 7.35% | 373,200.00 |
| 12 | | 2,155,350.00 | 79,368.00 | 7.65% | 1,077,550.00 |
| 13 | Over | 2,155,350.00 | Use Method III Top Income Tax Rates Method below. | | |

| Method III | | | |
|-------------------|----------------------------|---------------|---|
| Married | | | |
| | If annualized wages are... | | |
| Line | At least | But less than | Multiply annualized wages by Column 3 amount |
| | Column 1 | Column 2 | Column 3 |
| 1 | 2,155,350.00 | 5,000,000.00 | 0.1045 |
| 2 | 5,000,000.00 | 25,000,000.00 | 0.1110 |
| 3 | 25,000,000.00 | | 0.1170 |

State Unemployment Insurance (SUI) Summary

| New York State Unemployment Insurance (SUI) Summary | | | | |
|---|-------------------------|-----------------------|---|-----------------------|
| Wage Base | 12,500.00 | | | |
| Rates | Minimum employer | 2.025% ^{1,2} | Maximum employer | 9.825% ^{1,2} |
| | New employer | 4.025% ^{1,2} | Employee | Not applicable |
| Calculation Methods | Pay Type | | Calculation Methods | |
| | All Pay Types | | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum | |

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 ¹ | 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 | | |
|--|---|---|
| Wage Base | 12,500.00 | |
| Rates | Employer 0.075% | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |
| Pre-tax Deductions | These deductions follow New York State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | 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 | | | | |
|---|-----------------|--|----------------------------|--|
| Wage Base | Not applicable | | | |
| Rates | Employer | Employer must bear all cost of providing disability benefits that exceed maximum 60 cents weekly contribution by employee. | Employee | 0.5% - not to exceed 60 cents weekly Note: To calculate this tax, pass the enumerated type <i>eVprtTaxIDSDIEE</i> in the parameter <i>pTaxID</i> . |
| Calculation Methods | Pay Type | | Calculation Methods | |
| | 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 ¹ | 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 | | | | |
|--|---|----------------|--|--|
| Wage Base | Not applicable | | | |
| Rates | Employer | Not applicable | Employee | Employee must bear all cost of 0.373% of wages - not to exceed \$333.25 annually |
| Calculation Methods | Pay Type | | Calculation Methods | |
| | All Pay Types | | <ul style="list-style-type: none"> • Flat Rate (default) • Self Adjust | |
| Pre-tax Deductions | These deductions follow New York State Disability Insurance (SDI). See the state's SDI summary for details. | | | |
| Alternate Compensation | 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 | | |
|---|---|--|
| Basis of tax | Gross income earned in the calendar year. | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | <ul style="list-style-type: none"> • Concurrent Aggregation (default) • Flat Rate Combined |
| | Supplemental Only | <ul style="list-style-type: none"> • Previous Aggregation • Flat Rate (default) |
| Reciprocity | New York City requires withholding of all applicable local taxes for New York City residents. | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • Single • Married | |
| Deduction Allowances | Single | 5,000.00 |
| | Married | 5,500.00 |
| Exemption Allowance | 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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 |
| 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 allowance | 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 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 |
| Regular Wages | | | |
| 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 | $\begin{array}{r} 1,509.25 \\ / \quad 52 \\ \hline 29.02 \end{array}$ |
| Supplemental Wages | | | |
| 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

| New York City Local 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 4.25%. | 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 | | | | | | |
|---------------------------------------|---|--------------|---------------------|--------------------------|--|-------------------|
| Basis of tax | Gross income earned in the calendar year. | | | | | |
| Calculation methods | Pay type | | | | | |
| | Calculation methods | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Regular Only</td> <td>Surcharge (default)</td> </tr> <tr> <td>Regular and Supplemental</td> <td> <ul style="list-style-type: none"> Concurrent Aggregation (default) Flat Rate Combined </td> </tr> <tr> <td>Supplemental Only</td> <td> <ul style="list-style-type: none"> Previous Aggregation Flat Rate (default) </td> </tr> </table> | Regular Only | Surcharge (default) | Regular and Supplemental | <ul style="list-style-type: none"> Concurrent Aggregation (default) Flat Rate Combined | Supplemental Only |
| Regular Only | Surcharge (default) | | | | | |
| Regular and Supplemental | <ul style="list-style-type: none"> Concurrent Aggregation (default) Flat Rate Combined | | | | | |
| Supplemental Only | <ul style="list-style-type: none"> Previous Aggregation Flat Rate (default) | | | | | |
| Reciprocity | 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. | | | | | |
| Valid Filing Statuses | <ul style="list-style-type: none"> Single Married | | | | | |
| Deduction Allowances | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Single</td> <td style="text-align: right;">7,400.00</td> </tr> <tr> <td>Married</td> <td style="text-align: right;">7,950.00</td> </tr> </table> | Single | 7,400.00 | Married | 7,950.00 | |
| 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**

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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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.

| Yonkers Resident Local Withholding Tax Regular Wages Only Surcharge 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 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 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.

| Yonkers Resident 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. 7,950.00 Married | Wages minus the deduction allowance | $\begin{array}{r} 312,000.00 \\ - \quad 7,950.00 \\ \hline 304,050.00 \end{array}$ |
| 4 | Subtract the exemption allowance. 1,000.00 per allowance | Annual taxable wages | $\begin{array}{r} 304,050.00 \\ - \quad 4,000.00 \\ \hline 300,050.00 \end{array}$ |
| 5 | Compute the annual tax using the tax rate table. Yonkers Resident - Married: Line 10 | Preliminary annual city tax | $\begin{array}{r} 300,050.00 \\ - \quad 211,550.00 \\ \hline 88,500.00 \\ \times \quad 0.0650 \\ \hline 5,752.50 \\ + \quad 13,919.00 \\ \hline 19,671.50 \end{array}$ |
| 6 | Multiply the annual tax by 16.75%. | Annual city tax | $\begin{array}{r} 19,671.50 \\ \times \quad 0.1675 \\ \hline 3,294.98 \end{array}$ |
| 7 | 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 |
| Regular Wages | | | |
| 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 | $\begin{array}{r} 341.407 \\ / \quad 52 \\ \hline 6.57 \end{array}$ |
| Supplemental Wages | | | |
| 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.

| Yonkers Resident 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. 7,950.00 Married | Wages minus the deduction allowance | $\begin{array}{r} 312,000.00 \\ - \quad 7,950.00 \\ \hline 304,050.00 \end{array}$ |
| 4 | Subtract the exemption allowance. 1,000.00 per allowance | Annual taxable wages | $\begin{array}{r} 304,050.00 \\ - \quad 4,000.00 \\ \hline 300,050.00 \end{array}$ |
| 5 | Compute the annual state tax using the tax rate table. Yonkers Resident - Married: Line 10 | Annual state tax | $\begin{array}{r} 300,050.00 \\ - \quad 211,550.00 \\ \hline 88,500.00 \\ \times \quad 0.0650 \\ \hline 5,752.50 \\ + \quad 13,919.00 \\ \hline 19,671.50 \end{array}$ |
| 6 | Multiply the annual tax by 16.75%. | Annual city tax | $\begin{array}{r} 19,671.50 \\ \times \quad 0.1675 \\ \hline 3,294.98 \end{array}$ |
| 7 | Divide the annual city tax by the annual number of pay periods. | Preliminary city tax for the pay period | $\begin{array}{r} 3,294.98 \\ / \quad 52 \\ \hline 63.36 \end{array}$ |
| 8 | 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 |
| 1 | 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} $ |

*Vertex Payroll Tax Calculation Guide for the United States
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 | | | |
| | If annualized wages are: | | |
| Line | At least | But less than | Multiply annualized wages by Column 3 amount |
| | 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**

| Married | | | | | |
|----------------|-----------------------------|--------------|---|------------|---------------------------|
| 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 | 6.67% | 96,800.00 |
| 7 | | 157,650.00 | 5,963.00 | 7.17% | 107,650.00 |
| 8 | | 211,550.00 | 9,546.00 | 8.11% | 157,650.00 |
| 9 | | 323,200.00 | 13,919.00 | 6.50% | 211,550.00 |
| 10 | | 373,200.00 | 21,177.00 | 12.84% | 323,200.00 |
| 11 | | 1,077,550.00 | 27,599.00 | 7.35% | 373,200.00 |
| 12 | | 2,155,350.00 | 79,368.00 | 7.65% | 1,077,550.00 |
| 13 | Over | 2,155,350.00 | Use Method III Top Income Tax Rates Method below. | | |

| Method III | | | |
|-------------------|---------------------------------|----------------------|---|
| Married | | | |
| | If annualized wages are: | | |
| Line | At least | But less than | Multiply annualized wages by Column 3 amount |
| | Column 1 | Column 2 | Column 3 |
| 1 | 2,155,350.00 | 5,000,000.00 | 0.1045 |
| 2 | 5,000,000.00 | 25,000,000.00 | 0.1110 |
| 3 | 25,000,000.00 | | 0.1170 |

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.

| Yonkers Non-Resident Local Withholding Tax All Pay Types All Calculation Methods 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 annualized exclusion. | Wages minus the annualized exclusion | $\begin{array}{r} 52,000.00 \\ - \quad 0.00 \\ \hline 52,000.00 \end{array}$ |
| 3 | Compute the annual city tax using the tax rate table. Yonkers Non-Resident: Line 5 | Annual city tax | $\begin{array}{r} 52,000.00 \\ \times \quad 0.005 \\ \hline 260.00 \end{array}$ |
| 4 | 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 Zone 1 | | |
|---|---|----------------------------|
| Bronx, Kings, New York, Queens and Richmond | | |
| Basis of Tax | Total Payroll Expense (Zone 1 and Zone 2) | |
| Employer Rate | Payroll Expense | MCTMT Rate |
| | 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) |
| Employee Rate | Not applicable | |
| Calculation Methods | Pay Type | Calculation Methods |
| | 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. | | |
| Basis of Tax | Total Payroll Expense (Zone 1 and Zone 2) | |
| Employer Rate | Payroll Expense | MCTMT Rate |
| | 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) |
| Employee Rate | Not applicable | |
| Calculation Methods | Pay Type | Calculation Methods |
| | 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 ¹ | Qualified Parking | Exempt ² |
| ER Contributions to EE 401K Qualified Deferrals | Exempt | Reported Tips | 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 | Exempt | Stock Options ³ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁴ |
| | | | |
| 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 | | |
|--|--|--|
| Basis of tax | Gross income earned in the calendar year. | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | <ul style="list-style-type: none"> • Concurrent Aggregation • Flat Rate Combined (default) |
| | Supplemental Only | <ul style="list-style-type: none"> • Previous Aggregation • Flat Rate (default) |
| Reciprocity | <ul style="list-style-type: none"> • 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. <i>Programming tip: You can program the system to calculate using these rules by setting pJurIntTreatment to a value of 6.</i> | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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.

| North Carolina 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. 12,750.00 Married | Wages minus the standard deduction | $\begin{array}{r} 52,000.00 \\ - \quad 12,750.00 \\ \hline 39,250.00 \end{array}$ |
| 3 | Subtract the allowance amount. 2,500.00 Personal allowance | Annual taxable wages | $\begin{array}{r} 39,250.00 \\ - \quad 10,000.00 \\ \hline 29,250.00 \end{array}$ |
| 4 | Multiply the annual taxable wages by the state tax rate of 4.60%. | Annual state tax | $\begin{array}{r} 29,250.00 \\ \times \quad 0.0460 \\ \hline 1,345.50 \end{array}$ |
| 5 | Divide the annual state tax by the annual number of pay periods. | State withholding tax per pay period | $\begin{array}{r} 1,345.50 \\ / \quad 52 \\ \hline 25.88 \end{array}$ |
| 6 | 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.

| North Carolina 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. 12,750.00 Married | Wages minus the standard deduction | $\begin{array}{r} 312,000.00 \\ - \quad 12,750.00 \\ \hline 299,250.00 \end{array}$ |
| 4 | Subtract the personal allowance amount. multiply the annual taxable 2,500.00 per allowance | Annual taxable wages | $\begin{array}{r} 299,250.00 \\ - \quad 10,000.00 \\ \hline 289,250.00 \end{array}$ |
| 5 | Multiply the annual taxable wages by the state tax rate of 4.60%. | Annual state tax | $\begin{array}{r} 289,250.00 \\ \times \quad 0.0460 \\ \hline 13,305.50 \end{array}$ |
| 6 | Divide the annual state tax by the annual number of pay periods. | State tax for the pay period | $\begin{array}{r} 13,305.50 \\ / \quad 52 \\ \hline 255.88 \end{array}$ |
| 7 | 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 |
| Regular Wages | | | |
| 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. 12,750.00 Married | Wages minus the standard deduction | $\begin{array}{r} 52,000.00 \\ - \quad 12,750.00 \\ \hline 39,250.00 \end{array}$ |
| 3 | Subtract the personal allowance amount 2,500.00 per allowance | Annuable taxable wages | $\begin{array}{r} 39,250.00 \\ - \quad 10,000.00 \\ \hline 29,250.00 \end{array}$ |
| 4 | Multiply the annual taxable wages by the state tax rate of 4.60%. | Annual state tax | $\begin{array}{r} 29,250.00 \\ \times \quad 0.0460 \\ \hline 1,345.50 \end{array}$ |
| 5 | Divide the annual state tax by the annual number of pay periods. | State tax on regular wages for the pay period | $\begin{array}{r} 1,345.50 \\ / \quad 52 \\ \hline 25.88 \end{array}$ |
| 6 | 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**

| North Carolina State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example | | | |
|--|---|--|---|
| Step | Action | Result | Example |
| Supplemental Wages | | | |
| 7 | Multiply the annual taxable wages by the state tax rate of 4.60%. | State tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.0460 \\ \hline 230.00 \end{array}$ |
| 8 | Round the withheld amount to the nearest dollar. | Rounded state withholding tax on supplemental wages for the pay period | 230.00 |
| 9 | 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.

| North Carolina Withholding Tax Regular and Supplemental Wages 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 standard deduction. 12,750.00 Married | Wages minus the standard deduction | $\begin{array}{r} 312,000.00 \\ - \quad 12,750.00 \\ \hline 299,250.00 \end{array}$ |
| 4 | Subtract the personal allowance amount. Multiply the annual taxable 2,500.00 per allowance | Annual taxable wages | $\begin{array}{r} 299,250.00 \\ - \quad 10,000.00 \\ \hline 289,250.00 \end{array}$ |
| 5 | Multiply the annual taxable wages by the state tax rate of 4.60%. | Annual state tax | $\begin{array}{r} 289,250.00 \\ \times \quad 0.0460 \\ \hline 13,305.50 \end{array}$ |
| 6 | Divide the annual state tax by the annual number of pay periods. | Preliminary state tax for the pay period | $\begin{array}{r} 13,305.50 \\ / \quad 52 \\ \hline 255.88 \end{array}$ |
| 7 | Subtract the previous pay period's tax amount. | State withholding tax for the pay period | $\begin{array}{r} 255.88 \\ - \quad 26.00 \\ \hline 229.88 \end{array}$ |
| 8 | 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

| North Carolina 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 4.60%. | State withholding tax for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.0460 \\ \hline 230.00 \end{array}$ |
| 2 | Round the withheld amount to the nearest dollar. | Rounded state withholding tax for the pay period | 230.00 |

*Vertex Payroll Tax Calculation Guide for the United States
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.

| North Carolina 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 standard deduction. 12,750.00 Married | Wages minus the standard deduction | $\begin{array}{r} 49,400.00 \\ - \quad 12,750.00 \\ \hline 36,650.00 \end{array}$ |
| 4 | Subtract the personal allowance amount. Multiply the annual taxable 2,500.00 per allowance | Annual taxable wages | $\begin{array}{r} 36,650.00 \\ - \quad 10,000.00 \\ \hline 26,650.00 \end{array}$ |
| 5 | Multiply the annual taxable wages by the state tax rate of 4.60%. | Annual state tax | $\begin{array}{r} 26,650.00 \\ \times \quad 0.0460 \\ \hline 1,225.90 \end{array}$ |
| 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 | $\begin{array}{r} 1,225.90 \\ / \quad 52 \\ \hline 23.58 \end{array}$ |
| 7 | Subtract the period-to-date tax amount. | State withholding tax for the additional pay within the pay period | $\begin{array}{r} 23.58 \\ - \quad 1.00 \\ \hline 22.58 \end{array}$ |
| 8 | 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 | | | | |
|---|--------------------------|-------|---|----------------|
| Wage Base | 31,400.00 | | | |
| Rates | Minimum employers | 0.06% | Maximum employers | 5.76% |
| | New employer | 1.00% | Employee | Not applicable |
| Calculation Methods | Pay Type | | Calculation Methods | |
| | All Pay Types | | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum | |

**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 ¹ |
| 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 ² | Taxable |
| | | Vanpool and Transit Passes | Exempt ³ |
| 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

| North Carolina State Disability Insurance (SDI) Summary | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| North Carolina Local Withholding Tax Summary | |
|---|------------------------------------|
| Basis of tax | 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 | | |
|--|--|--|
| Basis of tax | Gross income earned in the calendar year. | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | <ul style="list-style-type: none"> Concurrent Aggregation Flat Rate Combined (default) |
| | Supplemental Only | <ul style="list-style-type: none"> Previous Aggregation Flat Rate (default) |
| Reciprocity | <ul style="list-style-type: none"> 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. North Dakota withholding is required from North Dakota residents working in other states that do not collect withholding tax. 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. North Dakota withholding is required from non-residents working in North Dakota except as noted in the table below: | |
| | Residents of... | Who Work in... |
| | Are Subject to this Tax Treatment: | |
| | Minnesota and Montana ¹ | North Dakota |
| North Dakota | Minnesota and Montana | Exempt from Minnesota and Montana withholding |
| Jurisdiction Interaction Treatment | 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> | |
| Valid Filing Statuses | 2020 Form W-4: | Pre-2020 Form W-4: |
| | <ul style="list-style-type: none"> Single or Married Filing Separately Married Filing Jointly Head of Household | <ul style="list-style-type: none"> Single Married |
| Allowance Amounts | | 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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 |
| Regular Wages | | | | |
| 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 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 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 |
| Supplemental Wages | | | | |
| 6 | Multiply supplemental wages by the state supplemental tax rate. State supplemental tax rate: 1.50% | State tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.0150 \\ \hline 75.00 \end{array}$ | $\begin{array}{r} 5,000.00 \\ \times \quad 0.0150 \\ \hline 75.00 \end{array}$ |
| 7 | Round the withheld amount to the nearest dollar. | Rounded state tax on supplemental pay for the pay period | 75.00 | 75.00 |
| 8 | 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**

| 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 |
| 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 | | |
|---|-------------------------|---|
| Wage Base | 43,800.00 | |
| Rates | Minimum employer | 0.08% |
| | Maximum employer | 9.68% |
| | New employer | Varies based on industry |
| | Employee | Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

**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 ¹ | 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 ² |
| 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 ³ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁴ |
| | | | |
| 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

| North Dakota State Disability Insurance (SDI) Summary | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| North Dakota Local Withholding Tax Summary | |
|---|------------------------------------|
| Basis of tax | 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 | | |
|--|--|---|
| Basis of tax | Gross income earned in the calendar year | |
| Wage and Salary Tax (Chapter 2) | | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | Annualized (default) |
| | Supplemental Only | Annualized (default) |
| Reciprocity | Not applicable | |
| Valid filing statuses and standard deductions | Filing Status | Deduction |
| | Not applicable | Not applicable |
| Income Tax (Chapter 7) | | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | <ul style="list-style-type: none"> • Tiered Flat Rate Combined (default) • Concurrent Aggregation |
| | Supplemental Only | <ul style="list-style-type: none"> • Previous Aggregation • Tiered Flat Rate (default) |
| Reciprocity | Not applicable | |

**Vertex Payroll Tax Calculation Guide for the United States
Northern Mariana Islands**

| | 2020 Form W-4: | | Pre-2020 Form W-4 |
|-------------------------------------|--|-----------|---|
| Valid filing statuses | <ul style="list-style-type: none"> • Single or Married Filing Separately • Married Filing Jointly • Head of Household | | <ul style="list-style-type: none"> • Single • Married |
| Standard Deduction | <ul style="list-style-type: none"> • Single or Married Filing Separately, Head of Household: | 8,600.00 | Not applicable |
| | Married Filing Jointly: | 12,900.00 | |
| Allowance Amounts | Not applicable | | per allowance 4,300.00 |
| Nonresident Alien Adjustment | 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 ¹ | 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 ⁴ |
| Educational Assistance (Non-Job Related) | Exempt ² | | 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 ³ | Severance Pay (Required by Law or Contract) | Taxable |
| Group Term Life in excess of \$50,000 | Subject | Stock Options ⁵ | Taxable |
| S Corp 2% Shareholder Insurance Premiums | Taxable | Vanpool and Transit Passes | Exempt ⁶ |
| 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 |
| Wage and Salary Tax (Chapter 2) | | | | |
| 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 | $\begin{array}{r} 4,680.00 \\ / \quad 52 \\ \hline 90.00 \end{array}$ | $\begin{array}{r} 4,680.00 \\ / \quad 52 \\ \hline 90.00 \end{array}$ |
| Income Tax (Chapter 7) | | | | |
| 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**

| Northern Mariana Islands Withholding Tax Regular Wages Only Annualized Method Calculation Example | | | | |
|--|---|---|--|--|
| Step | Action | Result | 2020 Form W-4 | Pre-2020 Form W-4 |
| 8 | 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 | 52,000.00 - 12,900.00 ----- 39,100.00 | Not applicable |
| 9 | 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 |
| 10 | 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 |
| 11 | 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 | 43.85 - 0.00 ----- 43.85 | Not applicable |
| 12 | 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 |
| Wage and Salary Tax (Chapter 2) | | | | |
| 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 | $\begin{array}{r} 28,080.00 \\ / \quad 52 \\ \hline 540.00 \end{array}$ | |
| Income Tax (Chapter 7) | | | | |
| Regular Wages | | | | |
| 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**

| 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 |
| 8 | 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 |
| 9 | 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 | 52,000.00 - 12,900.00 ----- 39,100.00 | Not applicable |
| 10 | 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 |
| 11 | 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 |
| 12 | 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 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**

| 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 |
| Supplemental Wages | | | | |
| 13 | Multiply supplemental wages by the federal supplemental tax rate of 22%. | Income tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.22 \\ \hline 1,100.00 \end{array}$ | $\begin{array}{r} 5,000.00 \\ \times \quad 0.22 \\ \hline 1,100.00 \end{array}$ |
| 14 | Add the tax on regular wages and the tax on supplemental wages. | Preliminary income tax for the pay period | $\begin{array}{r} 1,100.00 \\ + \quad 43.85 \\ \hline 1,143.85 \end{array}$ | $\begin{array}{r} 1,100.00 \\ + \quad 35.58 \\ \hline 1,135.58 \end{array}$ |
| 15 | 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 |
| Wage and Salary Tax (Chapter 2) | | | | |
| 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 | $\begin{array}{r} 28,080.00 \\ / \quad 52 \\ \hline 540.00 \end{array}$ | $\begin{array}{r} 28,080.00 \\ / \quad 52 \\ \hline 540.00 \end{array}$ |
| Income Tax (Chapter 7) | | | | |
| 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**

| 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 |
| 8 | 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 |
| 9 | 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 |
| 10 | 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 |
| 11 | Compute the annual income tax using the standard tax table. Married: Line 6 | Annual income tax | $\begin{array}{r} 299,100.00 \\ - \quad 217,350.00 \\ \hline 81,750.00 \\ \times \quad 0.24 \\ \hline 19,620.00 \\ + \quad 34,337.00 \\ \hline 53,957.00 \end{array}$ | $\begin{array}{r} 294,800.00 \\ - \quad 217,350.00 \\ \hline 77,450.00 \\ \times \quad 0.24 \\ \hline 18,588.00 \\ + \quad 34,337.00 \\ \hline 52,925.00 \end{array}$ |
| 12 | Divide the annual income tax by the annual number of pay periods. | Preliminary income tax for the pay period | $\begin{array}{r} 53,957.00 \\ / \quad 52 \\ \hline 1,037.63 \end{array}$ | $\begin{array}{r} 52,925.00 \\ / \quad 52 \\ \hline 1,017.79 \end{array}$ |
| 13 | 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 |
| 14 | 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 |
| Wage and Salary Tax (Chapter 2) | | | | |
| 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 | $\begin{array}{r} 23,400.00 \\ / \quad 52 \\ \hline 450.00 \end{array}$ | $\begin{array}{r} 23,400.00 \\ / \quad 52 \\ \hline 450.00 \end{array}$ |
| Income Tax (Chapter 7) | | | | |
| 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**

| 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 |
| 8 | 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 |
| 9 | 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 |
| 10 | 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 |
| 11 | 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 |
| 12 | 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 |
| 13 | 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 |
| 14 | 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

| Northern Mariana Islands Withholding Tax Supplemental Wages Only Tiered Flat Rate Method Calculation Example | | | |
|---|---|--|---|
| Step | Action | Result | Example |
| Wage and Salary Tax (Chapter 2) | | | |
| 1 | Multiply gross wages per pay period by the annual number of pay periods. | Total gross wages | $\begin{array}{r} 5,000.00 \\ \times \quad 52 \\ \hline 260,000.00 \end{array}$ |
| 2 | Compute the annual wage and salary tax using the wage and salary tax table. | Annual wage and salary tax | $\begin{array}{r} 260,000.00 \\ \times \quad 0.09 \\ \hline 23,400 \end{array}$ |
| 3 | Divide the annual wage and salary tax by the annual number of pay periods. | Wage and salary tax for the pay period | $\begin{array}{r} 23,400.00 \\ / \quad 52 \\ \hline 450.00 \end{array}$ |
| Income Tax (Chapter 7) | | | |
| 4 | 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 | $\begin{array}{r} 5,000.00 \\ \times \quad 0.22 \\ \hline 1,100.00 \end{array}$ |
| 5 | 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 |
| Wage and Salary Tax (Chapter 2) | | | | |
| 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 | $\begin{array}{r} 3,952.00 \\ / \quad 52.00 \\ \hline 76.00 \end{array}$ | $\begin{array}{r} 3,952.00 \\ / \quad 52.00 \\ \hline 76.00 \end{array}$ |
| Income Tax (Chapter 7) | | | | |
| 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**

| 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 |
| 8 | 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 |
| 9 | 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 |
| 10 | 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 |
| 11 | 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 |
| 12 | 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 |
| 13 | 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**

| 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 |
| 14 | 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 |
| 15 | 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**

| Wage and Salary Withholding | | |
|------------------------------------|----------------------|-------------|
| Minimum gross | Maximum gross | Rate |
| 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% |

*Vertex Payroll Tax Calculation Guide for the United States
Northern Mariana Islands*

**Northern Mariana Islands
Income Tax (Chapter 7) Rate Tables**

| Standard Withholding Rate Schedule | | | | | |
|--|----------------------|------------|------------|--------|--------------------|
| Single or Married Filing Separately | | | | | |
| 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 |

| Married Filing Jointly | | | | | |
|-------------------------------|----------------------|------------|------------|--------|--------------------|
| 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 |

| Head of Household | | | | | |
|--------------------------|----------------------|------------|------------|--------|--------------------|
| 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**

| Step 2 Checkbox Withholding Rate Schedule | | | | | |
|--|----------------------|------------|-----------|--------|--------------------|
| Single or Married Filing Separately | | | | | |
| 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 |

| Married Filing Jointly | | | | | |
|-------------------------------|----------------------|------------|-----------|--------|--------------------|
| 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 |

| Head of Household | | | | | |
|--------------------------|----------------------|------------|-----------|--------|--------------------|
| 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 | | |
|---|--|--|
| Basis of tax | Gross income earned in the calendar year. | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | <ul style="list-style-type: none"> • Concurrent Aggregation • Flat Rate Combined (default) |
| | Supplemental Only | <ul style="list-style-type: none"> • Previous Aggregation • Flat Rate (default) |
| Reciprocity | 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: | |
| | Residents of... | Who Work In... |
| | Are Subject to This Tax Treatment: | |
| | Indiana, Kentucky, Michigan, Pennsylvania, West Virginia ¹ | Ohio |
| Ohio | Indiana, Kentucky, Michigan, Pennsylvania, West Virginia | Exempt from withholding of Indiana, Kentucky, Michigan, Pennsylvania, West Virginia |
| Jurisdiction Interaction Treatment | 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> | |
| Valid Filing Statuses | Not applicable | |
| Personal Exemption | 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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.

| Ohio 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 personal exemption. 650.00 per allowance | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 2,600.00 \\ \hline 49,400.00 \end{array}$ |
| 3 | Compute the annual state tax using the tax rate table: Rate Table: Line 6 | Annual state tax | $\begin{array}{r} 49,400.00 \\ - \quad 20,000.00 \\ \hline 29,400.00 \\ \times \quad 0.0299 \\ \hline 879.06 \\ + \quad 300.60 \\ \hline 1,179.66 \end{array}$ |
| 4 | 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 |
| 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 personal exemption. 650.00 per allowance | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - \quad 2,600.00 \\ \hline 309,400.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table: Rate Table: Line 8 | Annual state tax | $\begin{array}{r} 309,400.00 \\ - \quad 100,000.00 \\ \hline 209,400.00 \\ \times \quad 0.038 \\ \hline 7,957.20 \\ + \quad 2,692.60 \\ \hline 10,649.80 \end{array}$ |
| 5 | 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 |
| Regular Wages | | | |
| 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 exemption. 650.00 per exemption | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 2,600.00 \\ \hline 49,400.00 \end{array}$ |
| 3 | Compute the annual state tax using the tax rate table: All Filers: Line 6 | Annual state tax | $\begin{array}{r} 49,400.00 \\ - \quad 20,000.00 \\ \hline 29,400.00 \\ \times \quad 0.0299 \\ \hline 879.06 \\ + \quad 300.60 \\ \hline 1,179.66 \end{array}$ |
| 4 | Divide the annual state tax by the annual number of pay periods. | State tax on regular wages for the pay period | $\begin{array}{r} 1,179.66 \\ / \quad 52 \\ \hline 22.69 \end{array}$ |
| Supplemental Wages | | | |
| 5 | Multiply supplemental wages by the state supplemental tax rate of 3.5%. | State tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.035 \\ \hline 175.00 \end{array}$ |
| 6 | 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.

| Ohio 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 personal exemption. 650.00 per exemption | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - \quad 2,600.00 \\ \hline 309,400.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table: Rate table: Line 8 | Annual state tax | $\begin{array}{r} 309,400.00 \\ - \quad 100,000.00 \\ \hline 209,400.00 \\ \times \quad 0.038 \\ \hline 7,957.20 \\ + \quad 2,692.60 \\ \hline 10,649.80 \end{array}$ |
| 5 | Divide the annual state tax by the annual number of pay periods. | Preliminary state tax for the pay period | $\begin{array}{r} 10,649.80 \\ / \quad 52 \\ \hline 204.80 \end{array}$ |
| 6 | 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

| Ohio 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 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.

| Ohio State 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. 650.00 per exemption | Annual taxable wages | $\begin{array}{r} 49,400.00 \\ - \quad 2,600.00 \\ \hline 46,800.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table: Rate table: Line 6 | Annual state tax | $\begin{array}{r} 46,800.00 \\ - \quad 20,000.00 \\ \hline 26,800.00 \\ \times \quad 0.0299 \\ \hline 801.32 \\ + \quad 300.60 \\ \hline 1,101.92 \end{array}$ |
| 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 | $\begin{array}{r} 1,101.92 \\ / \quad 52 \\ \hline 21.19 \end{array}$ |
| 6 | 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 | | |
|---|-------------------------|---|
| Wage Base | 9,000.00 | |
| Rates | Minimum employer | 0.90% |
| | Maximum employer | 10.60% |
| | New employer | Varies based on industry |
| | Employee | Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

**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 ¹ |
| 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 ² | Taxable |
| S Corp 2% Shareholder Insurance Premiums | Exempt | | |
| Health Savings Acct - Employer Contribution (Sec. 125) | Exempt | Vanpool and Transit Passes | Exempt ³ |
| 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

| Ohio State Disability Insurance (SDI) Summary | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Ohio Local Withholding Tax Summary | | |
|---|--|----------------------------|
| Basis of tax | Gross income earned in the calendar year. | |
| Calculation methods | Pay type | Calculation methods |
| | All Pay Types | Flat Rate (default) |
| Reciprocity | <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"> • Withhold tax for city employment, and • 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). <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"> • Withhold applicable city and/or county tax at work location, and • 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. <p>The following condition is applicable to wage taxes for Ohio nonresidents working in Ohio:</p> <ul style="list-style-type: none"> • Withhold tax for the city of employment. <p>The following conditions are applicable to school district taxes:</p> <ul style="list-style-type: none"> • For Ohio residents, withhold school district tax applicable at the employee's residence location. • School district tax is not withheld for Ohio nonresidents working in Ohio. | |
| Jurisdiction Interaction Treatment | <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> | |
| Valid Filing Statuses | 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 ² |
| Educational Assistance (Non-Job Related) | Exempt ¹ | | |
| 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 ³ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁴ |
| | | | |
| Sick pay ⁵ | | | |
| 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 ¹ | 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 ³ |
| Educational Assistance (Non-Job Related) | Exempt ² | 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 ⁴ | Taxable |
| S Corp 2% Shareholder Insurance Premiums | Taxable | Vanpool and Transit Passes | Exempt ⁵ |
| 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 |
| 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 exemption. 650.00 per exemption | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 2,600.00 \\ \hline 49,400.00 \end{array}$ |
| 3 | 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 | $\begin{array}{r} 49,400.00 \\ \times \quad 0.005 \\ \hline 247.00 \end{array}$ |
| 4 | 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

| School District Withholding Tax Flat Rate Earned Income Method Calculation Example | | | |
|---|--|--|---|
| Step | Action | Result | Example |
| 1 | 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%.

| Ohio Local Withholding Tax Reciprocation Example (Non-RITA Local) | | | |
|--|--|-----------------------------------|--|
| Step | Action | Result | Example |
| 1 | Multiply local taxable wages by the tax rate for the city work location, using the tax rate table. | Total work tax per pay period | $\begin{array}{r} 1,000.00 \\ \times \quad 0.02 \\ \hline 20.00 \end{array}$ |
| 2 | Multiply local taxable wages by the tax rate for the city resident location, using the tax rate table. | Total resident tax per pay period | $\begin{array}{r} 1,000.00 \\ \times \quad 0.015 \\ \hline 15.00 \end{array}$ |
| 3 | 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 | $\begin{array}{r} \text{A)} \\ 20.00 \\ \times \quad 0.50 \\ \hline 10.00 \\ \\ \text{B)} \\ 1,000.00 \\ \times \quad 0.010 \\ \hline 10.00 \end{array}$ |
| 4 | 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%.

| Ohio Local Withholding Tax Reciprocation Example (RITA Local) | | | |
|--|--|-----------------------------------|---|
| Step | Action | Result | Example |
| 1 | Multiply local taxable wages by the tax rate for the city work location, using the tax rate table. | Total work tax per pay period | $\begin{array}{r} 1,000.00 \\ \times \quad 0.02 \\ \hline 20.00 \end{array}$ |
| 2 | Multiply local taxable wages by the tax rate for the city resident location, using the tax rate table. | Total resident tax per pay period | $\begin{array}{r} 1,000.00 \\ \times \quad 0.015 \\ \hline 15.00 \end{array}$ |
| 3 | 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 | $\begin{array}{r} \text{a)} \\ 20.00 \\ \times \quad 0.50 \\ \hline 10.00 \\ \\ \text{b)} \\ 1,000.00 \\ \times \quad 0.005 \\ \hline 5.00 \end{array}$ |
| 4 | 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 | | | | |

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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% | | | | | |

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| 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
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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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 | | | | |

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| 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 | | | | |

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|---|---------|----------------|--------|---------------------|------|---|-------------|--------------|
| 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% | | | | | |

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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% | | | | | |

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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 | | |

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|---|---------|----------------|--------|---------------------|------|---|-------------|--------------|
| 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 | | | | |

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Ohio**

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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 | | | | |

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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% | | | | | |

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|---|---------|----------------|--------|---------------------|------|---|-------------|--------------|
| 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 | | | | |

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Ohio**

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|---|---------|----------------|--------|---------------------|------|---|-------------|--------------|
| 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% | | | | | |

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Ohio**

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|---|---------|----------------|--------|---------------------|------|---|-------------|--------------|
| 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
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| 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
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| 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
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|---|---------|----------------|--------|---------------------|------|---|-------------|--------------|
| 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](#)

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

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. | | | | | | | | |
| 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% | | | | | |

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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% |

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|---|---------|----------------|--------|---------------------|------|---|-------------|--------------|
| 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% |

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|---|---------|----------------|--------|---------------------|------|---|-------------|--------------|
| 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
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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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

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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.

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|---|---------|----------------|--------|---------------------|------|-------------------|-------------|--------------|
| 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
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| 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 | | School District | Muni | | | | SD Res | Credit % |
| 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 | | | | |

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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
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| 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% |

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Ohio**

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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% |

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Ohio**

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|---|---------|----------------|--------|---------------------|------|---|-------------|--------------|
| 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% | | | | | |

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Ohio**

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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**

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|---|---------|----------------|--------|---------------------|------|---|-------------|--------------|
| 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% |

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Ohio**

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|---|---------|----------------|--------|---------------------|------|---|-------------|--------------|
| 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% |

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Ohio**

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|---|---------|----------------|--------|---------------------|------|---|-------------|--------------|
| 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% | | | | | | |

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Ohio**

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|---|---------|----------------|--------|---------------------|------|---|-------------|--------------|
| 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 | | | | |

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Ohio**

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|---|---------|----------------|--------|---------------------|------|---|-------------|--------------|
| 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% |

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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**

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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 | | | | |

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|---|---------|----------------|--------|---------------------|------|---|-------------|--------------|
| 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% | | | | | |

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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% | | | | | |

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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% | | | | | |

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
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| 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% | | | | | |

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| 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

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|---|---------|----------------|--------|---------------------|------|---|-------------|--------------|
| 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% | | | | | |

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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**

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|---|---------|----------------|--------|---------------------|-------|-------|-------------|--------------|
| 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% | | | | | |

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|---|---------|----------------|--------|---------------------|-------|-------|-------------|--------------|
| 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% | | | | | |
| Pittsburg | | 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% | | | | | |

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|---|---------|----------------|--------|---------------------|-------|-------|-------------|--------------|
| 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
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|---|---------|----------------|--------|---------------------|-------|-------|-------------|--------------|
| 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% | | | | | |

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| 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.

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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% | | | | | |

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| 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**

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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**

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|---|---------|----------------|--------|---------------------|------|--|-------------|--------------|
| 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. | | |

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Ohio**

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
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| 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

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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.

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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 | | | |

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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% | | | | | |

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|---|---------|----------------|--------|---------------------|------|---|-------------|--------------|
| 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% |

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|---|---------|----------------|--------|---------------------|------|--|-------------|--------------|
| 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 | | | | |

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|---|---------|----------------|--------|---------------------|------|---|-------------|--------------|
| 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 | | | | |

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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 | | | | |

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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% | | | | | |

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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 | | | | |

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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

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|---|---------|----------------|--------|---------------------|------|---|-------------|--------------|
| 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% | | | | | |

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| 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% | | | | | |

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|---|---------|----------------|--------|---------------------|------|------------------------|-------------|--------------|
| 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% | | | | | |

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Ohio**

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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**

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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 | | | |

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Ohio**

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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 | | | | |

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Ohio**

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|---|---------|----------------|--------|---------------------|------|-------|-------------|--------------|
| 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 | | |
|---|--|--|
| Basis of tax | Federal taxable income | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | <ul style="list-style-type: none"> • Concurrent Aggregation • Flat Rate Combined (default) |
| | Supplemental Only | <ul style="list-style-type: none"> • Previous Aggregation • Flat Rate (default) |
| Reciprocity | 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. | |
| Jurisdiction Interaction Treatment | 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> | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • Single • Married | |
| Allowance Amounts | 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| | | 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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.

| Oklahoma 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 withholding allowance. 1,000.00 per exemption | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 4,000.00 \\ \hline 48,000.00 \end{array}$ |
| 3 | Compute the annual state tax using the tax rate table. Married: Line 8 | Annual state tax | $\begin{array}{r} 48,000.00 \\ - \quad 27,100.00 \\ \hline 20,900.00 \\ \times \quad 0.0475 \\ \hline 992.75 \\ + \quad 307.00 \\ \hline 1,299.75 \end{array}$ |
| 4 | Divide the annual state tax by the annual number of pay periods. | State tax for the pay period | $\begin{array}{r} 1,299.75 \\ / \quad 52 \\ \hline 25.00 \end{array}$ |
| 5 | 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.

| Oklahoma 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 withholding exemption. 1,000.00 per exemption | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - \quad 4,000.00 \\ \hline 308,000.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. Married: Line 8 | Annual state tax | $\begin{array}{r} 308,000.00 \\ - \quad 27,100.00 \\ \hline 280,900.00 \\ \times \quad 0.0475 \\ \hline 13,342.75 \\ + \quad 307.00 \\ \hline 13,649.75 \end{array}$ |
| 5 | Divide the annual state tax by the annual number of pay periods. | State tax for the pay period | $\begin{array}{r} 13,649.75 \\ / \quad 52 \\ \hline 262.50 \end{array}$ |
| 6 | 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 |
| Regular Wages | | | |
| 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 withholding allowance. 1,000.00 per exemption | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 4,000.00 \\ \hline 48,000.00 \end{array}$ |
| 3 | Compute the annual state tax using the tax rate table. Married: Line 8 | Annual state tax | $\begin{array}{r} 48,000.00 \\ - \quad 27,100.00 \\ \hline 20,900.00 \\ \times \quad 0.0475 \\ \hline 992.75 \\ + \quad 307.00 \\ \hline 1,299.75 \end{array}$ |
| 4 | Divide the annual state tax by the annual number of pay periods. | State tax for the pay period | $\begin{array}{r} 1,299.75 \\ / \quad 52 \\ \hline 25.00 \end{array}$ |
| 5 | 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**

| Oklahoma State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example | | | |
|--|--|--|---|
| Step | Action | Result | Example |
| Supplemental Wages | | | |
| 6 | Multiply supplemental wages by the state supplemental tax rate of 4.75%. | State tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.0475 \\ \hline 237.50 \end{array}$ |
| 7 | Round the withheld amount to the nearest dollar. | Rounded state tax on supplemental pay for the pay period | 238.00 |
| 8 | 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.

| Oklahoma 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 | $\begin{array}{r} 1,000.00 \\ + 5,000.00 \\ \hline 6,000.00 \end{array}$ |
| 2 | Multiply total gross wages by the annual number of pay periods. | Annual gross wages | $\begin{array}{r} 6,000.00 \\ \times 52 \\ \hline 312,000.00 \end{array}$ |
| 3 | Subtract the withholding exemption. 1,000.00 per exemption | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - 4,000.00 \\ \hline 308,000.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. Married: Line 8 | Annual state tax | $\begin{array}{r} 308,000.00 \\ - 27,100.00 \\ \hline 280,900.00 \\ \times 0.0475 \\ \hline 13,342.75 \\ + 307.00 \\ \hline 13,649.75 \end{array}$ |
| 5 | Divide the annual state tax by the annual number of pay periods. | Preliminary state tax for the pay period | $\begin{array}{r} 13,649.75 \\ / 52 \\ \hline 262.50 \end{array}$ |
| 6 | Subtract the previous pay period's tax amount. | State tax for the pay period | $\begin{array}{r} 262.50 \\ - 25.00 \\ \hline 237.50 \end{array}$ |
| 7 | 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

| Oklahoma 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 4.75%. | State tax for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 4.75\% \\ \hline 237.50 \end{array}$ |
| 2 | 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.

| Oklahoma 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 | 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

| Single | | | | | |
|---------------|-----------------------------|-----------|---------------|------------|---------------------------|
| Line | If taxable wages are | | Tax is | | Of the excess over |
| | | | Amount | + % | |
| 1 | Not over | 6,350.00 | | 0.00% | |
| 2 | | 7,350.00 | | 0.25% | 6,350.00 |
| 3 | | 8,850.00 | 2.50 | 0.75% | 7,350.00 |
| 4 | | 10,100.00 | 13.75 | 1.75% | 8,850.00 |
| 5 | | 11,250.00 | 35.63 | 2.75% | 10,100.00 |
| 6 | | 13,550.00 | 67.25 | 3.75% | 11,250.00 |
| 7 | Over | 13,550.00 | 153.50 | 4.75% | 13,550.00 |

| Married | | | | | |
|----------------|-----------------------------|-----------|---------------|------------|---------------------------|
| Line | If taxable wages are | | Tax is | | Of the excess over |
| | | | Amount | + % | |
| 1 | Not over | 12,700.00 | | 0.00% | |
| 2 | | 14,700.00 | | 0.25% | 12,700.00 |
| 3 | | 17,700.00 | 5.00 | 0.75% | 14,700.00 |
| 4 | | 20,200.00 | 27.50 | 1.75% | 17,700.00 |
| 5 | | 22,500.00 | 71.25 | 2.75% | 20,200.00 |
| 6 | | 27,100.00 | 134.50 | 3.75% | 22,500.00 |
| 7 | Over | 27,100.00 | 307.00 | 4.75% | 27,100.00 |

State Unemployment Insurance (SUI) Summary

| Oklahoma State Unemployment Insurance (SUI) Summary | | | |
|---|-------------------------|---|--------------------------------|
| Wage Base | 27,000.00 | | |
| Rates | Minimum employer | 0.30% | Maximum employer 9.20% |
| | New employer | 1.50% | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods | |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum | |

**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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁴ |
| | | | |
| 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

| Oklahoma State Disability Insurance (SDI) Summary | | | |
|---|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Oklahoma Local Withholding Tax Summary | |
|---|------------------------------------|
| Basis of tax | 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 | | |
|--------------------------------------|--|--|
| Basis of tax | Annual gross wages less annual federal withholding tax and exemptions | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | <ul style="list-style-type: none"> • Concurrent Aggregation • Flat Rate Combined (default) |
| | Supplemental Only | <ul style="list-style-type: none"> • Previous Aggregation • Flat Rate (default) |
| Reciprocity | 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. | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • Single • Married • No State W-4¹ | |
| Standard Deductions | 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 |
| Withholding allowance | 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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 |
| 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 annual federal withholding tax (limit = \$7,800). ¹ 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 | $\begin{array}{r} 52,000.00 \\ - \quad 1,850.00 \\ \hline 50,150.00 \end{array}$ |
| 3 | Subtract the standard deduction. Married: $5,495.00$ | Annual taxable wages | $\begin{array}{r} 50,150.00 \\ - \quad 5,495.00 \\ \hline 44,655.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. Married: Line 3 | Annual state tax | $\begin{array}{r} 44,655.00 \\ - \quad 21,500.00 \\ \hline 23,155.00 \\ \times \quad 0.0875 \\ \hline 2,026.06 \\ + \quad 1,280.00 \\ \hline 3,306.06 \end{array}$ |
| 5 | Subtract the personal exemption credit. ² 249.00 per allowance | Annual state tax | $\begin{array}{r} 3,306.06 \\ - \quad 996.00 \\ \hline 2,310.06 \end{array}$ |
| 6 | 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 |
| 1 | Add regular gross wages and supplemental wages. | Total gross wages | $\begin{array}{r} 1,000.00 \\ + 5,000.00 \\ \hline 6,000.00 \end{array}$ |
| 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 | Subtract the annual federal withholding tax (limit = \$0). ¹ 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 | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - 0.00 \\ \hline 312,000.00 \end{array}$ |
| 4 | Subtract the standard deduction. Married: 5,495.00 | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - 5,495.00 \\ \hline 306,505.00 \end{array}$ |
| 5 | Compute the annual state tax using the tax rate table. Married: Line 3 | Annual state tax | $\begin{array}{r} 306,505.00 \\ - 250,000.00 \\ \hline 56,505.00 \\ \times 0.099 \\ \hline 5,594.00 \\ + 21,274.00 \\ \hline 26,868.00 \end{array}$ |
| 6 | Subtract the personal exemption credit. ² 249.00 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**

| Oregon State Withholding Tax Regular and Supplemental Wages Concurrent Aggregation Method Calculation Example | | | |
|--|--|------------------------------------|---|
| Step | Action | Result | Example |
| 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: space-between; align-items: center;"> <div style="text-align: right;">26,868.00</div> <div style="text-align: center;">/</div> <div style="text-align: left;"> <div style="border-top: 1px solid black; width: 50px; margin: 0 auto;">52</div> <div style="margin-top: 5px;">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 |
| Regular Wages | | | |
| 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 annual federal withholding tax (limit = \$7,800). ¹ 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} $ |
| 3 | 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} $ |
| 4 | 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} $ |
| 5 | Subtract the personal exemption credit. ² 249.00 per allowance | Annual state tax | $ \begin{array}{r} 3,306.06 \\ - \quad 996.00 \\ \hline 2,310.06 \end{array} $ |
| 6 | 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**

| Oregon State Withholding Tax Regular and Supplemental Wages Flat Rate Combined Method Calculation Example | | | |
|--|---|--|---|
| Step | Action | Result | Example |
| Supplemental Wages | | | |
| 7 | Multiply supplemental wages by the state supplemental tax rate of 8%. | State tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.08 \\ \hline 400.00 \end{array}$ |
| 8 | 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.

| Oregon 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 | $\begin{array}{r} 1,000.00 \\ + 5,000.00 \\ \hline 6,000.00 \end{array}$ |
| 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 annual federal withholding tax (limit = \$0). ¹ 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 | $\begin{array}{r} 312,000.00 \\ - \quad 0.00 \\ \hline 312,000.00 \end{array}$ |
| 4 | Subtract the standard deduction. Married: 5,495.00 | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - \quad 5,495.00 \\ \hline 306,505.00 \end{array}$ |
| 5 | Compute the annual state tax using the tax rate table. Married: Line 3 | Annual state tax | $\begin{array}{r} 306,505.00 \\ - 250,000.00 \\ \hline 56,505.00 \\ \times \quad 0.099 \\ \hline 5,594.00 \\ + 21,274.00 \\ \hline 26,868.00 \end{array}$ |
| 6 | Subtract the personal exemption credit. ² 249.00 per allowance | Net annual state tax | $\begin{array}{r} 26,868.00 \\ - \quad 0.00 \\ \hline 26,868.00 \end{array}$ |

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

| Oregon State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example | | | |
|---|--|--|---|
| Step | Action | Result | Example |
| 7 | Divide the net annual state tax by the annual number of pay periods. | Prelimi-nary state tax for the pay period | $\begin{array}{r} 26,868.00 \\ / \quad \quad 52 \\ \hline 516.69 \end{array}$ |
| 8 | 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

| Oregon 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 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 |
| 1 | Add current gross wages to period-to-date gross wages. | Total gross wages | $\begin{array}{r} 450.00 \\ + 500.00 \\ \hline 950.00 \end{array}$ |
| 2 | Multiply gross wages per pay period by the annual number of pay periods. | Annual gross wages | $\begin{array}{r} 950.00 \\ \times 52 \\ \hline 49,400.00 \end{array}$ |
| 3 | Subtract the annual federal withholding tax (limit = \$7,800). ¹ 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) $[(32,200.00 - 16,300.00) \times 0.10] + 0.00 = 1,590.00$ | Annual taxable wages | $\begin{array}{r} 49,400.00 \\ - 1,590.00 \\ \hline 47,810.00 \end{array}$ |
| 4 | Subtract the standard deduction. Married: 5,495.00 | Annual taxable wages | $\begin{array}{r} 47,810.00 \\ - 5,495.00 \\ \hline 42,315.00 \end{array}$ |
| 5 | Compute the annual state tax using the tax rate table. Married: Line 3 | Annual state tax | $\begin{array}{r} 42,315.00 \\ - 21,500.00 \\ \hline 20,815.00 \\ \times 0.0875 \\ \hline 1,821.31 \\ + 1,529.00 \\ \hline 3,350.31 \end{array}$ |
| 6 | Subtract the personal exemption credit. ² 249.00 per allowance | Annual state tax | $\begin{array}{r} 3,350.31 \\ - 996.00 \\ \hline 2,354.31 \end{array}$ |

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

| Oregon Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages | | | |
|--|--|---|---|
| Step | Action | Result | Example |
| 7 | Divide the annual tax by the annual number of pay periods. | State withholding tax per pay period | $\begin{array}{r} 2,354.31 \\ / \quad 52 \\ \hline 45.28 \end{array}$ |
| 8 | 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 |
| 1 | Not over 124,999.99 | 8,250.00 |
| 2 | 125,000.00 - 129,999.99 | 6,600.00 |
| 3 | 130,000.00 - 134,999.99 | 4,950.00 |
| 4 | 135,000.00 - 139,999.99 | 3,300.00 |
| 5 | 140,000.00 - 144,999.99 | 1,650.00 |
| 6 | 145,000.00 And over | 0.00 |

| Married Federal Tax Phase Out | | |
|-------------------------------|-------------------------|-------------------------------|
| Line | If annual wages are | Maximum Federal Tax Allowance |
| 1 | Not over 249,999.99 | 8,250.00 |
| 2 | 250,000.00 - 259,999.99 | 6,600.00 |
| 3 | 260,000.00 - 269,999.99 | 4,950.00 |
| 4 | 270,000.00 - 279,999.99 | 3,300.00 |
| 5 | 280,000.00 - 289,999.99 | 1,650.00 |
| 6 | 290,000.00 And over | 0.00 |

State Unemployment Insurance (SUI) Summary

| Oregon State Unemployment Insurance (SUI) Summary | | | |
|---|-------------------------|---|--------------------------------|
| Wage Base | 52,800.00 | | |
| Rates | Minimum employer | 0.81% ¹ | Maximum employer 5.40% |
| | New employer | 2.31% ¹ | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods | |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum | |

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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁵ |
| | | | |
| 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 | | |
|--|---|---|
| Wage Base | 52,800.00 | |
| Rates | Employer 0.09% | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |
| Pre-Tax Deductions | These deductions follow Oregon State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | 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 | | |
|--|--|---|
| Wage Base | 168,600.00 | |
| Rates | Total rate: 1% | |
| | Employee | Employer |
| | 0.60% | 0.40% |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • No Self Adjust (default) • Self Adjust |
| Pre-tax Deductions | These deductions follow Oregon State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensations | These types of compensations follow Oregon State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Reciprocity | 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 | | | | |
|--|-----------------|--|----------------------------|---|
| Wage Base | Not applicable | | | |
| Rates | Employer | \$0.01 per hour or part of an hour worked per employee <i>Note: To calculate this tax, pass the enumerated type eVprtTaxIDWRKCOMP in the parameter pTaxID.</i> | Employee | \$0.01 per hour or part of an hour worked <i>Note: To calculate this tax, pass the enumerated type eVprtTaxIDWRKCOMP in the parameter pTaxID.</i> |
| Calculation Methods | Pay Type | | Calculation Methods | |
| | All Pay Types | | Flat Rate (default) | |

State Disability Insurance (SDI) Summary

| Oregon State Disability Insurance (SDI) Summary | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

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

Statewide Transit Tax Summary

To calculate this tax, pass the enumerated type eVprtTaxIDSMISC1EE in the parameter pTaxID.

| Oregon Statewide Transit Tax Summary | | |
|--------------------------------------|---|----------------------------|
| Basis of tax | Gross income earned in the calendar year | |
| Calculation methods | Pay type | Calculation methods |
| | All Pay Types | Flat Rate (default) |
| Tax Rates | Employee | Employer |
| | 0.1% | Not Applicable |
| Pre-Tax Deductions | These deductions follow Oregon state withholding tax. See the state withholding tax summary for details. | |
| Alternate Compensation | These types of compensation follow Oregon state withholding tax. See the state's withholding tax summary for details. ¹ | |
| Reciprocity | <ul style="list-style-type: none"> • Withholding of the statewide transit tax at the residence location is required for Oregon residents working in other states. • Withholding of the statewide transit tax at the work location is required for all Oregon residents and non-residents working in Oregon. | |
| Valid Filing Statuses | 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.

| Oregon Statewide Transit Tax Withholding Tax Calculation Example | | | |
|---|--|--|--|
| Step | Action | Result | Example |
| 1 | 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 | | | | |
|--|-----------------|-------|----------------------------|----------------|
| Wage Base | Not applicable | | | |
| Rates | Employer | 0.79% | Employee | Not applicable |
| Calculation Methods | Pay Type | | Calculation Methods | |
| | 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 ¹ | 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 ³ |
| Educational Assistance (Non-Job Related) | Exempt ² | | |
| 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 ⁴ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁵ |
| Sick pay | | | |
| 3rd Party STD 125 Plan | Exempt | Agent STD 125 Plan | Taxable |
| 3rd Party LTD 125 Plan | Exempt | ER LTD 125 Plan ⁶ | 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 | | | | |
|---|-----------------|---------|----------------------------|----------------|
| Wage Base | Not applicable | | | |
| Rates | Employer | 0.8137% | Employee | Not applicable |
| Calculation Methods | Pay Type | | Calculation Methods | |
| | 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 ¹ | 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 ³ |
| Educational Assistance (Non-Job Related) | Exempt ² | | |
| 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 ⁴ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁵ |
| | | | |
| Sick pay | | | |
| 3rd Party STD 125 Plan | Exempt | Agent STD 125 Plan | Taxable |
| 3rd Party LTD 125 Plan | Exempt | ER LTD 125 Plan ⁶ | 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 | | | | | |
|--|-----------------|-------------|----------------------------|-----------------|----------------|
| Wage Base | Not applicable | | | | |
| Rates | Employer | Canby | 0.60% | Employee | Not applicable |
| | | Molalla | 0.50% | | |
| | | Sandy | 0.60% | | |
| | | Wilsonville | 0.50% | | |
| Calculation Methods | Pay Type | | Calculation Methods | | |
| | 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 | | |

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 ¹ | 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 ⁷ |
| Educational Assistance (Job-Related) | Exempt | Qualified Parking | Exempt ³ |
| Educational Assistance (Non-Job Related) | Exempt ² | | |
| 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 ⁴ | Taxable |
| Health Savings Acct - Employer Contribution | Taxable | Vanpool and Transit Passes | Exempt ⁵ |
| Sick pay | | | |
| 3rd Party STD 125 Plan | Exempt | Agent STD 125 Plan | Taxable |
| 3rd Party LTD 125 Plan | Exempt | ER LTD 125 Plan ⁶ | 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 eVprtTaxIDLMISCEE 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 | | | | |
|--|---|----------------|----------------------------|-----------------|
| Wage Base | Not applicable | | | |
| Employer Rate | 0.21% (or 0.15% on wages up to \$100,000 if employer had two or less employees during the year) | | | |
| Employee Rate | Annualized Income | Minimum | Maximum | Tax Rate |
| | 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> | | | | |
| Calculation Methods | Pay Type | | Calculation Methods | |
| | 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.

| 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**

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 ¹ | 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 ³ |
| Educational Assistance (Non-Job Related) | Exempt ² | | |
| 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 ⁴ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁵ |
| Sick pay | | | |
| 3rd Party STD 125 Plan | Exempt | Agent STD 125 Plan | Taxable |
| 3rd Party LTD 125 Plan | Exempt | ER LTD 125 Plan ⁶ | 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 | | |
|--|---|----------------------------------|
| Basis of tax | Metro District gross income earned in the calendar year | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | Flat Rate Combined (default) |
| | Supplemental Only | Flat Rate (default) ¹ |
| Employee Rate | Annualized Metro Wages | Tax Rate |
| | Lower than 200,000.00 | 0.0% |
| | 200,000.00 and higher | 1.0% |
| Employer Rate | Not Applicable | |
| Pre-Tax Deductions | These deductions follow Oregon state withholding tax. See the state withholding tax summary for details. | |
| Alternate Compensation | These types of compensation follow Oregon state withholding tax. See the state withholding tax summary for details. | |
| Reciprocity | Not Applicable | |
| Valid Filing Statuses | Not Applicable | |

¹ 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 |
| 1 | Multiply gross wages per pay period by the annual number of pay periods. | Annual gross wages | $\begin{array}{r} 5,000.00 \\ \times \quad 52.00 \\ \hline 260,000.00 \end{array}$ |
| 2 | Subtract the OR Federal withholding deduction. ¹ | Annual taxable wages | $\begin{array}{r} 260,000.00 \\ - \quad 4,950.00 \\ \hline 255,050.00 \end{array}$ |
| 3 | Subtract the OR standard deduction. ² | Annual taxable wages | $\begin{array}{r} 255,050.00 \\ - \quad 5,495.00 \\ \hline 249,555.00 \end{array}$ |
| 4 | Subtract the Metro income exemption. | Subject Wages | $\begin{array}{r} 249,555.00 \\ - \quad 200,000.00 \\ \hline 49,555.00 \end{array}$ |
| 5 | Multiply by tax rate (1%). | Annual tax | $\begin{array}{r} 49,555.00 \\ \times \quad 0.01 \\ \hline 495.55 \end{array}$ |
| 6 | Divide annual tax by annual number of pay periods. | Tax for the pay period | $\begin{array}{r} 495.55 \\ / \quad 52.00 \\ \hline 9.53 \end{array}$ |

¹ 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.

² 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 | | |
|--|---|----------------------------------|
| Basis of tax | Multnomah County gross income earned in the calendar year | |
| Calculation Methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | Flat Rate Combined (default) |
| | Supplemental Only | Flat Rate (default) ¹ |
| Employee Rate | Annualized Multnomah Wages | Tax Rate |
| | lower than 200,000.00 | 0.0% |
| | 200,000.00 - 399,999.99 | 1.5% |
| | 400,000.00 and higher | 3.0% |
| Employer Rate | Not Applicable | |
| Pre-Tax Deductions | These deductions follow Oregon state withholding tax. See the state withholding tax summary for details. | |
| Alternate Compensation | These types of compensation follow Oregon state withholding tax. See the state withholding tax summary for details. | |
| Reciprocity | Not Applicable | |
| Valid Filing Statuses | Not Applicable | |

¹ 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 |
| 1 | Multiply gross wages per pay period by the annual number of pay periods. | Annual gross wages | $\begin{array}{r} 5,000.00 \\ \times \quad 52 \\ \hline 260,000.00 \end{array}$ |
| 2 | Subtract the OR Federal withholding deduction. ¹ | Annual taxable wages | $\begin{array}{r} 260,000.00 \\ - \quad 4,950.00 \\ \hline 255,050.00 \end{array}$ |
| 3 | Subtract the OR standard deduction. ² | Annual taxable wages | $\begin{array}{r} 255,050.00 \\ - \quad 5,495.00 \\ \hline 249,555.00 \end{array}$ |
| 4 | Subtract the Multnomah income exemption. | Subject Wages | $\begin{array}{r} 249,555.00 \\ - \quad 200,000.00 \\ \hline 49,555.00 \end{array}$ |
| 5 | Multiply by tax rate (1.5%). | Annual tax | $\begin{array}{r} 49,555.00 \\ \times \quad 0.015 \\ \hline 743.33 \end{array}$ |
| 6 | Divide annual tax by annual number of pay periods. | Tax for the pay period | $\begin{array}{r} 743.33 \\ / \quad 52 \\ \hline 14.29 \end{array}$ |

¹ 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.

² 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 | | | | | | | | | | | | | | | | | |
|--|---|---|---------|----------|------------|------|----------|---------------|-----------------|----------------|------------------------------------|---------------------------|--------------|--------------------------------------|--------------|--------------|---|
| Basis of tax | Gross wages | | | | | | | | | | | | | | | | |
| Calculation methods | Pay type | Calculation methods | | | | | | | | | | | | | | | |
| | Regular Only | Flat Rate (default) | | | | | | | | | | | | | | | |
| | Regular and Supplemental | Flat Rate Combined (default) | | | | | | | | | | | | | | | |
| | Supplemental Only | Flat Rate (default) | | | | | | | | | | | | | | | |
| Reciprocity | <ul style="list-style-type: none"> • 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. • Pennsylvania withholding is required from Pennsylvania residents working in other states that do not collect withholding tax. • 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. • Pennsylvania withholding is required from non-residents working in Pennsylvania except for residents of the following states: <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 states¹</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 ¹ | 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 ¹ | Pennsylvania | Exempt from Pennsylvania withholding | | | | | | | | | | | | | | | |
| Pennsylvania | Above states | Exempt from withholding of above states | | | | | | | | | | | | | | | |
| Jurisdiction Interaction Treatment | 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> | | | | | | | | | | | | | | | | |
| Valid Filing Statuses | 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 ¹ |
| 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 ² | 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**

| Pennsylvania State Withholding Tax Regular Wages Only Flat Rate Method Calculation Example | | | |
|---|---|---|--|
| Step | Action | Result | Example |
| 1 | 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 |
| Regular Wages | | | |
| 1 | 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} $ |
| Supplemental Wages | | | |
| 2 | 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} $ |
| 3 | 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

| Pennsylvania 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 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 | | |
|---|--------------------------|--|
| Wage Base | 10,000.00 | |
| Rates | Minimum employers | 1.4190% |
| | Maximum employers | 10.3734% |
| Rates | New employer | Varies based on industry 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> |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Flat Rate (Employee SUI calculation only) • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

**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 ¹ | 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

| Pennsylvania State Disability Insurance (SDI) Summary | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Pennsylvania Local Withholding Tax Summary | | |
|--|---|----------------------------|
| Basis of tax | Gross wages | |
| Calculation methods | Pay type | Calculation methods |
| | All Pay Types | Flat Rate (default) |
| Reciprocity | <p>Pennsylvania requires withholding of all applicable local taxes, subject to the following conditions:</p> <ul style="list-style-type: none"> • 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"> 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. 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. o If an employee has overpaid LST, the employee must file for a refund from the respective jurisdiction. 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. • 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. • 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. • 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"> o Total resident tax rate (including school district tax) o Nonresident tax rate • 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. <p>Note: <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"> • For Pennsylvania nonresidents working in Pennsylvania whose employment location collects withholding tax, withhold tax at the nonresident rate for the employment location. | |

Local Withholding Tax Summary

| Pennsylvania Local Withholding Tax Summary | | | | | |
|--|---|---------------------|------------------|---|--|
| Reciprocity, continued | <ul style="list-style-type: none"> • 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"> 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. • 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. | | | | |
| | The following table summarizes the PA/MD Tax Treatment: | | | | |
| | Residents of: | Who Work in: | MD State: | MD County: | Are Subject to this Tax Treatment: |
| | 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 | |
| Jurisdiction Interaction Treatment | 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> | | | | |
| Valid Filing Statuses | 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 ¹ | | | |
|---------------------------------|---------|------------------------------|---------|
| 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.

| Alternate Compensation ² | | | |
|---|---------|--|---------|
| 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 | 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 ³ | 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. 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 ¹ | 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

| 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 | $\begin{array}{r} 1,000.00 \\ \times \quad 0.005 \\ \hline 5.00 \end{array}$ |

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 | | | | | |
|---|-----------------|------------|--|-----------------|----------------|
| Basis of Tax | Gross wages | | | | |
| Rates | Employer | Hazleton | 0.26% | Employee | Not applicable |
| | | Pittsburgh | 0.55% | | |
| | | Scranton | 1.034% | | |
| Calculation Methods | Pay Type | | Calculation Methods | | |
| | All Pay Types | | <ul style="list-style-type: none"> • Flat Rate (default) • Self Adjust | | |

**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 ¹ |
| 403B Deferral | Taxable | Adoption Assistance Sec. 125 | Taxable ¹ |
| 403B Catch Up 15 Year | Taxable | Dependent Care | Exempt |
| 403B Catch Up 2 Over 50 | Taxable | FSA | Taxable ¹ |
| 408K Deferral | Taxable | HSA Sec. 125 | Taxable ¹ |
| 408K Catch Up 2 Over 50 | Taxable | HSA Catch Up Sec. 125 | Taxable ¹ |
| 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 ¹ |
| 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 ¹ | Military Differential Pay | Taxable |
| Domestic Partner Benefit (Non Dependent) | Taxable | Qualified Moving Expense Reimbursements | Exempt |
| Educational Assistance (Job-Related) | Taxable ¹ | 409A Distribution | Exempt ² |
| Educational Assistance (Non-Job Related) | Taxable | Qualified Parking | Taxable ¹ |
| 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 ¹ | Severance Pay (Required by Law or Contract) | Taxable |
| S Corp 2% Shareholder Insurance Premiums | Exempt | Stock Options ³ | Taxable |
| Health Savings Acct - Employer Contribution | Taxable ¹ | Vanpool and Transit Passes | Taxable ¹ |
| 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 Exempt | |
| 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 Exempt | |
| 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**

| 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 | | | | | |
| 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 Exem pt | |
| 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 Exem pt | |
| 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 | | | | | | | |
|----------------------------------|---------|----------|-------------------|--------|--------------|-----------|--|
| 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 | | | | | |
| 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
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| 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 | | | | | |
| 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 | | | | | | | |
|----------------------------------|---------|----------|-------------------|--------|--------------|-----------|--|
| 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 | | | | | |
| 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 | | | | | | | |
|----------------------------------|---------|----------|-------------------|--------|--------------|-----------|--|
| 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 | | | | | |
| Conyngnam Twp. (Columbia Co.) | | 540401 | 0.50% | | | | 52.00 |
| North Schuylkill S.D. | 54500 | | | 0.50% | | | |
| Conyngnam 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 | School District | SD Code | PSD Code | Muni Res | SD Res | Muni Non-Res | | MD Exempt |
| 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
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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 | | | | | |
| 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
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| 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% | | | |
| Downingtown Boro | | 150301 | 0.50% | | 1.00% | | 52.00 |
| Downingtown 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 | 0.50% | | 1.00% | | 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% | | | |

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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 | | | | | |
| 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
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| 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 Exem pt |
| 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 | 0.50% | | 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
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| 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 |
| Lehigh 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 |
| Mid-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. | | | 530307 | 0.50% | | 1.00% | |
| | 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 Exem pt | |
| 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.) | | 040802 | 0.50% | | 1.00% | | 10.00 |
| | 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 | School District | SD Code | PSD Code | Muni Res | SD Res | Muni Non-Res | | MD Exempt |
| 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 Exem pt | |
| 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 |
| Ligonier Valley S.D. | 65490 | | | 0.50% | | | (Exemption = 1,000) |
| | | 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 Exem pt | |
| 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 Exempt | |
| 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% | | | |

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| 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% | | | |

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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 | | | | | |
| 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% | | | |
| McAduo 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
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| 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 | | | | | |
| 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% | | | |

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| 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. 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 |
| Conewago 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
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| 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% | | | |

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| 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
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| 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% | | | |

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| 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 Exem pt |
| 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% | | | |

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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 | | | | | |
| 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% | | | |

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| 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% | | | |

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| 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
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| 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 Exempt | |
| 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 Exempt | |
| 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 Exempt | |
| 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 Exem pt |
| | 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 Exempt | |
| 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% | | | |

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| 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% | | | |

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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 | | | | | |
| 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 | School District | SD Code | PSD Code | Muni Res | SD Res | Muni Non-Res | | MD Exem pt |
| 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 | | |
|---|--|----------------------------------|
| Basis of tax | Gross income earned in the calendar year. | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | Concurrent Aggregation (default) |
| | Supplemental Only | Previous Aggregation (default) |
| Reciprocity | <ul style="list-style-type: none"> • 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. • Puerto Rico withholding is required from Puerto Rico residents working in other states that do not collect withholding tax. • 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. • Puerto Rico withholding is required from non-residents working in Puerto Rico. | |
| Jurisdiction Interaction Treatment | 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> | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • Individual Full • Individual or Married None • Married Full • Married Half • Married Optional • Married Optional None | |
| Personal Exemptions | 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 |
| Dependent credits | Per dependent | 2,500.00 |
| | For Optional or Joint Custody Filers | 1,250.00 |
| Youth Wage Exemption | 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 ¹ |
| 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 ² | Taxable |
| | | Vanpool and Transit Passes | Exempt ³ |
| 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.

| Puerto Rico 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 personal exemption. 7,000.00 Married Full | Wages minus the personal exemption | $\begin{array}{r} 52,000.00 \\ - \quad 7,000.00 \\ \hline 45,000.00 \end{array}$ |
| 3 | Subtract the dependent credit. 2,500.00 per dependent | Wages minus the dependent credit | $\begin{array}{r} 45,000.00 \\ - \quad 10,000.00 \\ \hline 35,000.00 \end{array}$ |
| 4 | 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 | $\begin{array}{r} 35,000.00 \\ - \quad 1,000.00 \\ \hline 34,000.00 \end{array}$ |
| 5 | Compute the annual Puerto Rico tax using the appropriate tax rate table. All Taxpayers Rate Table: Line 3 | Annual Puerto Rico withholding tax | $\begin{array}{r} 34,000.00 \\ \times \quad 0.14 \\ \hline 4,760.00 \\ - \quad 2,380.00 \\ \hline 2,380.00 \end{array}$ |
| 6 | 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 |
| 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 personal exemption. 7,000.00 Married | Wages minus the personal exemption | $\begin{array}{r} 312,000.00 \\ - \quad 7,000.00 \\ \hline 305,000.00 \end{array}$ |
| 4 | Subtract the dependent credit. 2,500.00 per dependent | Wages minus the dependent credit | $\begin{array}{r} 305,000.00 \\ - \quad 10,000.00 \\ \hline 295,000.00 \end{array}$ |
| 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 | $\begin{array}{r} 295,000.00 \\ - \quad 1,000.00 \\ \hline 294,000.00 \end{array}$ |
| 6 | Compute the annual Puerto Rico tax using the appropriate tax rate table. All Taxpayers Rate Table: Line 5 | Annual Puerto Rico withholding tax | $\begin{array}{r} 294,000.00 \\ \times \quad 0.33 \\ \hline 97,020.00 \\ - \quad 11,865.00 \\ \hline 85,155.00 \end{array}$ |
| 7 | 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.

| Puerto Rico 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 personal exemption. 7,000.00 Married | Wages minus the personal exemption | $\begin{array}{r} 312,000.00 \\ - \quad 7,000.00 \\ \hline 305,000.00 \end{array}$ |
| 4 | Subtract the dependent credit. 2,500.00 per dependent | Wages minus the dependent credit | $\begin{array}{r} 305,000.00 \\ - \quad 10,000.00 \\ \hline 295,000.00 \end{array}$ |
| 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 | $\begin{array}{r} 295,000.00 \\ - \quad 1,000.00 \\ \hline 294,000.00 \end{array}$ |
| 6 | Compute the annual Puerto Rico tax using the appropriate tax rate table. All Taxpayers Rate Table: Line 5 | Annual Puerto Rico withholding tax | $\begin{array}{r} 294,000.00 \\ \times \quad 0.33 \\ \hline 97,020.00 \\ - \quad 11,865.00 \\ \hline 85,155.00 \end{array}$ |
| 7 | Divide the annual Puerto Rico tax by the annual number of pay periods. | Preliminary tax for the pay period | $\begin{array}{r} 85,155.00 \\ / \quad 52 \\ \hline 1,637.60 \end{array}$ |
| 8 | 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 | | | |
|--|-------------------------|---|--------------------------------|
| Wage Base | 7,000.00 | | |
| Rates | Minimum employer | 2.5% ¹ | Maximum employer 5.4% |
| | New employer | 3.4% ¹ | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods | |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum | |

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 ¹ | 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 | | |
|---|--|---|
| Wage Base | 7,000.00 | |
| Rates | Employer 1% (For all employers, except those with a 5.4% rate) | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |
| Pre-Tax Deductions | These deductions follow Puerto Rico State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | 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 | | |
|--|--|---|
| Wage Base | 9,000.00 | |
| Rates | Employer 0.3% <i>Note: To calculate this tax, pass the enumerated type eVprtTaxIDSDIER in the parameter pTaxID.</i> | Employee 0.3% <i>Note: To calculate this tax, pass the enumerated type eVprtTaxIDSDIEE in the parameter pTaxID.</i> |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

**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 ¹ | 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

| Puerto Rico Local Withholding Tax Summary | |
|--|------------------------------------|
| Basis of tax | 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 | | | | | | | | | |
|--|---|----------------------|---------------------|--------------|----------------------|--------------------------|--|-------------------|---|
| Basis of tax | Gross income earned in the calendar year | | | | | | | | |
| Calculation methods | <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"> Concurrent Aggregation (default) Flat Rate Combined </td> </tr> <tr> <td style="text-align: center;">Supplemental Only</td> <td style="text-align: center;"> <ul style="list-style-type: none"> Previous Aggregation (default) Flat Rate </td> </tr> </tbody> </table> | Pay type | Calculation methods | Regular Only | Annualized (default) | Regular and Supplemental | <ul style="list-style-type: none"> Concurrent Aggregation (default) Flat Rate Combined | Supplemental Only | <ul style="list-style-type: none"> Previous Aggregation (default) Flat Rate |
| | Pay type | Calculation methods | | | | | | | |
| | Regular Only | Annualized (default) | | | | | | | |
| Regular and Supplemental | <ul style="list-style-type: none"> Concurrent Aggregation (default) Flat Rate Combined | | | | | | | | |
| Supplemental Only | <ul style="list-style-type: none"> Previous Aggregation (default) Flat Rate | | | | | | | | |
| 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. <i>Programming tip: You can program the system to calculate using these rules by setting plurlntTreatment to a value of 2.</i> | | | | | | | | |
| Valid Filing Statuses | Not applicable | | | | | | | | |
| Withholding Exemption | Per exemption 1,000.00 <i>(\$0 per exemption when annual wages exceed \$274,650.00)</i> | | | | | | | | |

**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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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.

| Rhode Island 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 withholding allowance. 1,000.00 per exemption | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 4,000.00 \\ \hline 48,000.00 \end{array}$ |
| 3 | Compute the annual state tax using the tax rate table All filers: Line 1 | Annual state tax | $\begin{array}{r} 48,000.00 \\ \times \quad 0.0375 \\ \hline 1,800.00 \end{array}$ |
| 4 | 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.

| Rhode Island 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 withholding exemption. 1,000.00 per exemption | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - \quad 0.00 \\ \hline 312,000.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. All filers: Line 1 | Annual state tax | $\begin{array}{r} 312,000.00 \\ - \quad 176,050.00 \\ \hline 135,950.00 \\ \times \quad 0.0599 \\ \hline 8,143.41 \\ + \quad 7,587.88 \\ \hline 15,731.29 \end{array}$ |
| 5 | 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 |
| Regular Wages | | | |
| 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 withholding allowance. 1,000.00 per exemption | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 4,000.00 \\ \hline 48,000.00 \end{array}$ |
| 3 | Compute the annual state tax using the tax rate table All filers: Line 1 | Annual state tax | $\begin{array}{r} 48,000.00 \\ \times \quad 0.0375 \\ \hline 1,800.00 \end{array}$ |
| 4 | Divide the annual state tax by the annual number of pay periods. | State tax on regular wages for the pay period | $\begin{array}{r} 1,800.00 \\ / \quad 52 \\ \hline 34.62 \end{array}$ |
| Supplemental Wages | | | |
| 5 | Multiply supplemental wages by the state supplemental tax rate of 5.99%. | State tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.0599 \\ \hline 299.50 \end{array}$ |
| 6 | 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.

| Rhode Island 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 withholding exemption. 1,000.00 per exemption | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - \quad 0.00 \\ \hline 312,000.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. All filers: Line 3 | Annual state tax | $\begin{array}{r} 312,000.00 \\ - \quad 176,050.00 \\ \hline 135,950.00 \\ \times \quad 0.0599 \\ \hline 8,143.41 \\ + \quad 7,587.88 \\ \hline 15,731.29 \end{array}$ |
| 5 | Divide the annual state tax by the annual number of pay periods. | Preliminary state tax for the pay period | $\begin{array}{r} 15,731.29 \\ / \quad 52 \\ \hline 302.52 \end{array}$ |
| 6 | 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**

| Rhode Island 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 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.

| Rhode Island 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 exemption. 1,000.00 per exemption | Annual taxable wages | $\begin{array}{r} 49,400.00 \\ - \quad 4,000.00 \\ \hline 45,400.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. Married: Line 2 | Annual state tax | $\begin{array}{r} 45,400.00 \\ \times \quad 0.0375 \\ \hline 1,702.50 \end{array}$ |
| 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 | $\begin{array}{r} 1,702.50 \\ / \quad 52 \\ \hline 32.74 \end{array}$ |
| 6 | 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 | | | |
|---|---|---|--|
| Wage Base | Tier 1: \$29,200 Tier 2: \$30,700 <i>Note: Use Forms functionality to use the Tier 2 wage base.</i> | | |
| Rates | Minimum employer | 0.89% ¹ | Maximum employer 9.49% ¹ |
| | New employer | 0.79% ¹ | Employee N/A |
| Calculation Methods | Pay Type | Calculation Methods | |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum | |

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 ¹ | 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 | | | | |
|--|---|-------|---|-----|
| Wage Base | Tier 1: \$29,200 Tier 2: \$30,700 <i>Note: Use Forms functionality to use the Tier 2 wage base.</i> | | | |
| Rates | Employer | 0.21% | Employee | N/A |
| Calculation Methods | Pay Type | | Calculation Methods | |
| | All Pay Types | | <ul style="list-style-type: none"> Self Adjust No Self Adjust (default) Self Adjust at Maximum Quarterly Self Adjust Quarterly Self Adjust at Maximum Semiannual Self Adjust Semiannual Self Adjust at Maximum | |
| Pre-tax Deductions | These deductions follow Rhode Island State Unemployment Insurance (SUI). See the state's SUI summary for details. | | | |
| Alternate Compensation | These types of compensation follow Rhode Island SUI. See the state's SUI summary for details. | | | |

*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 eVprtTaxIDS DIEE in the parameter pTaxID.

| Rhode Island Temporary Disability Insurance Summary | | |
|---|---------------------|---|
| Wage Base | 87,000.00 | |
| Rates | Employer N/A | Employee 1.20% |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

**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 | 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 ¹ | 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

| Local Withholding Tax Summary | |
|--------------------------------------|-----------------------------------|
| Basis of Tax | 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 | | |
|--|--|--|
| Basis of tax | Gross income earned in the calendar year. | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | <ul style="list-style-type: none"> • Flat Rate Combined (default) • Concurrent Aggregation |
| | Supplemental Only | <ul style="list-style-type: none"> • Flat Rate (default) • Previous Aggregation |
| Reciprocity | <ul style="list-style-type: none"> • 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. • South Carolina withholding is required from South Carolina residents working in other states that do not collect withholding tax. • 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. • South Carolina withholding is required from non-residents working in South Carolina. | |
| Jurisdiction Interaction Treatment | 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> | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • Single • Married <i>Note: Filing status does not affect tax calculation.</i> | |
| Standard Deduction | Claiming 0 exemptions: 0.00 Claiming 1 or more exemptions: 10% of gross annual wages for all filers Maximum: 6,925.00 | |
| Personal Exemption | 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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 |
| 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 allowance. 4,610.00 per allowance | Wages minus the personal allowance | $\begin{array}{r} 52,000.00 \\ - 18,440.00 \\ \hline 33,560.00 \end{array}$ |
| 3 | Subtract the standard deduction. 10% of gross annual wages for all filers 6,925.00 Maximum deduction | Annual taxable wages | $\begin{array}{r} 33,560.00 \\ - 5,200.00 \\ \hline 28,360.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. Line 6 | Annual state tax | $\begin{array}{r} 28,360.00 \\ \times \quad 0.064 \\ \hline 1,815.04 \\ - 693.02 \\ \hline 1,122.02 \end{array}$ |
| 5 | 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.

| South Carolina State Withholding Tax Regular Wages Only 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 personal allowance. 4,610.00 per allowance | Wages minus the personal allowance | $\begin{array}{r} 312,000.00 \\ - \quad 18,440.00 \\ \hline 293,560.00 \end{array}$ |
| 4 | Subtract the standard deduction. 10% of gross annual wages for all filers 6,925.00 Maximum deduction | Annual taxable wages | $\begin{array}{r} 293,560.00 \\ - \quad 6,925.00 \\ \hline 286,635.00 \end{array}$ |
| 5 | Compute the annual state tax using the tax rate table. Line 6 | Annual state tax | $\begin{array}{r} 286,635.00 \\ \times \quad 0.064 \\ \hline 18,344.64 \\ - \quad 693.02 \\ \hline 17,651.62 \end{array}$ |
| 6 | 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 |
| Regular Wages | | | |
| 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 allowance. 4,610.00 per allowance | Wages minus the personal allowance | $\begin{array}{r} 52,000.00 \\ - \quad 18,440.00 \\ \hline 33,560.00 \end{array}$ |
| 3 | Subtract the standard deduction. 10% of gross annual wages for all filers 6,925.00 Maximum deduction | Annual taxable wages | $\begin{array}{r} 33,560.00 \\ - \quad 5,200.00 \\ \hline 28,360.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. Line 6 | Annual state tax | $\begin{array}{r} 28,360.00 \\ \times \quad 0.064 \\ \hline 1,815.04 \\ - \quad 693.02 \\ \hline 1,122.02 \end{array}$ |
| 5 | Divide the annual state tax by the annual number of pay periods. | State tax for the pay period | $\begin{array}{r} 1,122.02 \\ / \quad 52 \\ \hline 21.58 \end{array}$ |
| Supplemental Wages | | | |
| 6 | Multiply supplemental wages by the state supplemental tax rate of 6.4%. | State tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.064 \\ \hline 320.00 \end{array}$ |
| 7 | 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.

| South Carolina State Withholding Tax Regular 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 | 1,000.00 + 5,000.00 <hr style="width: 50%; margin-left: auto; margin-right: 0;"/> 6,000.00 |
| 2 | Multiply by the annual number of pay periods. | Annual gross wages | 6,000.00 x 52 <hr style="width: 50%; margin-left: auto; margin-right: 0;"/> 312,000.00 |
| 3 | Subtract the personal allowance. 4,610.00 per allowance | Wages minus the personal allowance | 312,000.00 - 18,440.00 <hr style="width: 50%; margin-left: auto; margin-right: 0;"/> 293,560.00 |
| 4 | Subtract the standard deduction. 10% of gross annual wages for all filers 6,925.00 Maximum deduction | Annual taxable wages | 293,560.00 - 6,925.00 <hr style="width: 50%; margin-left: auto; margin-right: 0;"/> 286,635.00 |
| 5 | Compute the annual state tax using the tax rate table. Line 6 | Annual state tax | 286,635.00 x 0.0640 <hr style="width: 50%; margin-left: auto; margin-right: 0;"/> 18,344.64 - 693.02 <hr style="width: 50%; margin-left: auto; margin-right: 0;"/> 17,651.62 |
| 6 | Divide the annual state tax by the annual number of pay periods. | State withholding tax per pay period | 17,651.62 / 52 <hr style="width: 50%; margin-left: auto; margin-right: 0;"/> 339.45 |
| 7 | Subtract the previous pay period's tax amount. | State tax for the pay period | 339.44 - 21.58 <hr style="width: 50%; margin-left: auto; margin-right: 0;"/> 317.87 |

State Withholding Tax Supplemental Wages Only Flat Rate Method Calculation Example

| South Carolina 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 6.4%. | State tax for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.064 \\ \hline 320.00 \end{array}$ |

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.

| South Carolina 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 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 | | | | |
|---|--------------------------|--------------------|---|-------------------|
| Wage Base | 14,000.00 | | | |
| Rates | Minimum employers | 0% ¹ | Maximum employers | 5.4% ¹ |
| | New employer | .350% ¹ | Employee | Not applicable |
| Calculation Methods | Pay Type | | Calculation Methods | |
| | All Pay Types | | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum | |

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 ¹ | 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 ² | 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 | | | |
|--|---|--------------------|---|
| Wage Base | 14,000.00 | | |
| Rates | Employer | 0.06% ¹ | Employee Not applicable |
| Calculation Methods | Pay Type | | Calculation Methods |
| | All Pay Types | | <ul style="list-style-type: none"> Self Adjust No Self Adjust (default) Self Adjust at Maximum |
| Pre-tax Deductions | These deductions follow South Carolina State Unemployment Insurance (SUI). See the state's SUI summary for details. | | |
| Alternate Compensation | 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

| South Carolina State Disability Insurance (SDI) Summary | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| South Carolina Local Withholding Tax Summary | |
|---|------------------------------------|
| Basis of tax | 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

| South Dakota State Withholding Tax Summary | |
|---|------------------------------------|
| Basis of tax | No provision for state income tax. |

State Unemployment Insurance (SUI) Summary

| South Dakota State Unemployment Insurance (SUI) Summary | | |
|---|---|---|
| Wage Base | 15,000.00 | |
| Rates | Minimum employer 0% ¹ | Maximum employer 8.8% ¹ |
| | New employer Varies based on industry ¹ | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁴ |
| | | | |
| Sick pay ⁵ | | | |
| 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 | | |
|--|---|---|
| Wage Base | 15,000.00 | |
| Rates | Employer 0% - 0.55% ¹ | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |
| Pre-tax Deductions | These deductions follow South Dakota State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | 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 | | |
|--|---|---|
| Wage Base | 15,000.00 | |
| Rates | Employer 0.02% | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |
| Pre-tax Deductions | These deductions follow South Dakota State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | 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 | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| South Dakota Local Withholding Tax Summary | |
|---|------------------------------------|
| Basis of tax | 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

| Tennessee State Withholding Tax Summary | |
|--|------------------------------------|
| Basis of tax | No provision for state income tax. |

State Unemployment Insurance (SUI) Summary

| Tennessee State Unemployment Insurance (SUI) Summary | | | |
|--|-------------------------|---|--------------------------------|
| Wage Base | 7,000.00 | | |
| Rates | Minimum employer | 0.01% | Maximum employer 10.00% |
| | New employer | 2.70% | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods | |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum | |

**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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁴ |
| 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

| Tennessee State Disability Insurance (SDI) Summary | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Tennessee Local Withholding Tax Summary | |
|--|------------------------------------|
| Basis of tax | 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

| Texas State Withholding Tax Summary | |
|--|------------------------------------|
| Basis of tax | No provision for state income tax. |

State Unemployment Insurance (SUI) Summary

| Texas State Unemployment Insurance (SUI) Summary | | |
|--|-------------------------|---|
| Wage Base | 9,000.00 | |
| Rates | Minimum employer | 0.25% ^{1,2,3} |
| | Maximum employer | 6.25% ^{1,2,3} |
| | New employer | Varies based on industry ^{1,2,3} |
| | Employee | Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁴ |
| 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 | | |
|--|--|---|
| Wage Base | 9,000.00 | |
| Rates | Employer 0.10% | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |
| Pre-tax Deductions | These deductions follow Texas State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | These types of compensation follow Texas SUI. See the state's SUI summary for details. | |

State Disability Insurance (SDI) Summary

| Texas State Disability Insurance (SDI) Summary | | | |
|---|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Texas Local Withholding Tax Summary | |
|--|------------------------------------|
| Basis of tax | 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 | | |
|---|--|----------------------------------|
| Basis of tax | Gross income earned in the calendar year. | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | Concurrent Aggregation (default) |
| | Supplemental Only | Previous Aggregation (default) |
| Reciprocity | 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. | |
| Jurisdiction Interaction Treatment | 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> | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • Single • Married • Single or Married Filing Separately • Head of Household • Married Filing Jointly | |
| Standard Deductions | Single | 440.00 |
| | Married | 880.00 |
| | Single or Married Filing Separately | 440.00 |
| | Head of Household | 440.00 |
| | Married Filing Jointly | 880.00 |
| Withholding Amounts | Single | 8,826.00 ¹ |
| | Married | 17,652.00 ¹ |
| | Single or Married Filing Separately | 8,826.00 ¹ |
| | Head of Household | 8,826.00 ¹ |
| | Married Filing Jointly | 17,652.00 ¹ |

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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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.

| Utah 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 | Compute the initial annual state tax using the state tax rate. | Initial annual state tax | $\begin{array}{r} 52,000.00 \\ \times \quad 0.0455 \\ \hline 2,366.00 \end{array}$ |
| 3 | 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 | $\begin{array}{r} 52,000.00 \\ - \quad 17,652.00 \\ \hline 34,348.00 \\ \times \quad 0.0130 \\ \hline 446.52 \end{array}$ |
| 4 | 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 | $\begin{array}{r} 880.00 \\ - \quad 446.52 \\ \hline 433.48 \end{array}$ |
| 5 | Subtract the withholding allowance credit. | Annual state tax | $\begin{array}{r} 2,366.00 \\ - \quad 433.48 \\ \hline 1,932.52 \end{array}$ |
| 6 | 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 |
| 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 | Compute the initial annual state tax using the state tax rate. | Initial annual taxable wages | $\begin{array}{r} 312,000.00 \\ \times \quad 0.0455 \\ \hline 14,196.00 \end{array}$ |
| 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 | $\begin{array}{r} 312,000.00 \\ - \quad 17,652.00 \\ \hline 294,348.00 \\ \times \quad 0.0130 \\ \hline 3,826.52 \end{array}$ |
| 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 | $\begin{array}{r} 880.00 \\ 3,826.52 \\ - \quad 0.00 \\ \hline \end{array}$ |
| 6 | Subtract the withholding allowance credit. | Annual state tax | $\begin{array}{r} 14,196.00 \\ - \quad 0.00 \\ \hline 14,196.00 \end{array}$ |
| 7 | Divide the annual state tax by the annual number of pay periods. | State tax for the pay period | $\begin{array}{r} 14,196.00 \\ / \quad 52 \\ \hline 273.00 \end{array}$ |

State Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example

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

| Utah 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 | $\begin{array}{r} 1,000.00 \\ + 5,000.00 \\ \hline 6,000.00 \end{array}$ |
| 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**

| Utah Withholding Tax Supplemental Wages Only Previous Aggregation Method Calculation Example | | | |
|---|--|--|---|
| Step | Action | Result | Example |
| 7 | Divide the annual state tax by the annual number of pay periods. | Preliminary state tax for the pay period | $\begin{array}{r} 14,196.00 \\ / \quad \quad \quad 52 \\ \hline 273.00 \end{array}$ |
| 8 | Subtract the previous pay period's tax amount. | State tax for the pay period | $\begin{array}{r} 273.00 \\ - \quad \quad \quad 37.16 \\ \hline 235.84 \end{array}$ |

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

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 |
| 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 | Compute the initial annual state tax using the state tax rate. | Initial annual state tax | $\begin{array}{r} 49,400.00 \\ \times \quad 0.0455 \\ \hline 2,247.70 \end{array}$ |
| 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. <div style="text-align: right; margin-right: 20px;"> Allowance: Married Filing Jointly 17,652.00 </div> | Withholding allowance credit reduction | $\begin{array}{r} 49,400.00 \\ - \quad 17,652.00 \\ \hline 31,748.00 \\ \times \quad 0.0130 \\ \hline 412.72 \end{array}$ |
| 5 | Calculate annual withholding tax credit by reducing the standard deduction by the withholding allowance credit reduction (not less than zero). <div style="text-align: right; margin-right: 20px;"> Standard Deduction: Married Filing Jointly 880.00 </div> | Annual withholding tax credit | $\begin{array}{r} 880.00 \\ - \quad 412.72 \\ \hline 467.28 \end{array}$ |
| 6 | 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**

| Utah Withholding Tax Regular Wages Only Annualized Method Calculation Example With Period-To-Date Wages | | | |
|--|--|---|---|
| Step | Action | Result | Example |
| 7 | 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 | $\begin{array}{r} 1,780.42 \\ / \quad 52 \\ \hline 34.24 \end{array}$ |
| 8 | 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 | | |
|---|-------------------------|---|
| Wage Base | 47,000.00 | |
| Rates | Minimum employer | 0.30% |
| | Maximum employer | 7.30% |
| | New employer | Varies based on industry |
| | Employee | Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

**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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁴ |
| 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

| Utah State Disability Insurance (SDI) Summary | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Utah Local Withholding Tax Summary | |
|---|------------------------------------|
| Basis of tax | 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 |

State Withholding Tax Summary

| Vermont State Withholding Tax Summary | | |
|---|--|---|
| Basis of tax | Net income earned in the calendar year | |
| Calculation methods | Pay type | Calculation methods |
| | Regular Only | Annualized (default) |
| | Regular and Supplemental | <ul style="list-style-type: none"> • Concurrent Aggregation • Percent of Federal Combined (default) |
| | Supplemental Only | <ul style="list-style-type: none"> • Previous Aggregation • Percent of Federal (default) |
| Reciprocity | 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. | |
| Jurisdiction Interaction Treatment | 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> | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • Single • Married/Civil Union Filing Jointly • Married/Civil Union Filing Separately | |
| Allowance Amounts | 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁵ |
| | | | |
| 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/Civil Union Filing Jointly with four dependents.

| Vermont 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 withholding allowance. 5,100.00 per allowance | Annual federal taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 20,400.00 \\ \hline 31,600.00 \end{array}$ |
| 3 | Compute the annual state tax using the appropriate tax rate table. Married: Line 2 | Annual state tax | $\begin{array}{r} 31,600.00 \\ - \quad 11,138.00 \\ \hline 20,462.00 \\ \times \quad 0.0335 \\ \hline 685.48 \end{array}$ |
| 4 | 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 |
| Regular Wages | | | |
| 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 withholding allowance. 5,100.00 per exemption | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 20,400.00 \\ \hline 31,600.00 \end{array}$ |
| 3 | Compute the annual state tax using the tax rate table. Married: Line 2 | Annual state tax | $\begin{array}{r} 31,600.00 \\ - \quad 11,138.00 \\ \hline 20,462.00 \\ \times \quad 0.0335 \\ \hline 685.48 \end{array}$ |
| 4 | Divide the annual state tax by the annual number of pay periods. | State tax on regular wages for the pay period | $\begin{array}{r} 685.48 \\ / \quad 52 \\ \hline 13.18 \end{array}$ |
| Supplemental Wages | | | |
| 5 | Multiply supplemental wages by the Federal supplemental tax rate of 22%. | Federal tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.22 \\ \hline 1,100.00 \end{array}$ |
| 6 | Multiply Federal supplemental tax amount by the State supplemental tax rate of 30%. | State tax on supplemental wages for the pay period | $\begin{array}{r} 1,100.00 \\ \times \quad 0.30 \\ \hline 330.00 \end{array}$ |
| 7 | 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.

| Vermont 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 withholding allowances. 5,100.00 per allowance | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - \quad 20,400.00 \\ \hline 291,600.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. Married: Line 5 | Annual state tax | $\begin{array}{r} 291,600.00 \\ - \quad 204,488.00 \\ \hline 87,112.00 \\ \times \quad 0.0760 \\ \hline 6,620.51 \\ + \quad 10,162.73 \\ \hline 16,783.24 \end{array}$ |
| 5 | 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 |
| 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 total gross wages by the annual number of pay periods. | Annual gross wages | $\begin{array}{r} 6,000.00 \\ \times 52 \\ \hline 312,000.00 \end{array}$ |
| 3 | Subtract the withholding allowance. 5,100.00 per exemption | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - 20,400.00 \\ \hline 291,600.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. Married: Line 5 | Annual state tax | $\begin{array}{r} 291,600.00 \\ - 204,488.00 \\ \hline 87,112.00 \\ \times 0.0760 \\ \hline 6,620.51 \\ + 10,162.73 \\ \hline 16,783.24 \end{array}$ |
| 5 | Divide the annual state tax by the annual number of pay periods. | Preliminary state tax for the pay period | $\begin{array}{r} 16,783.24 \\ / 52 \\ \hline 322.75 \end{array}$ |
| 6 | 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

| Vermont State Withholding Tax Supplemental Wages Only Percent of Federal Method Calculation Example | | | |
|--|---|--------------------------------|---|
| Step | Action | Result | Example |
| 1 | Multiply supplemental wages by the Federal supplemental tax rate of 22%. | Federal tax for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.22 \\ \hline 1,100.00 \end{array}$ |
| 2 | 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 |
| 1 | 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 style="margin-right: 10px;">950.00</div> </div> |
| 2 | 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 style="margin-right: 10px;">49,400.00</div> </div> |
| 3 | 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 style="margin-right: 10px;">29,000.00</div> </div> |
| 4 | 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 style="margin-right: 10px;">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 style="margin-right: 10px;">598.38</div> </div> |
| 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 | <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 style="margin-right: 10px;">11.51</div> </div> |
| 6 | 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 style="margin-right: 10px;">11.51</div> </div> |

*Vertex Payroll Tax Calculation Guide for the United States
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 | | |
|---|--|---|
| Basis of tax | CCC gross income earned in the calendar year | |
| Rates | Employee | Employer |
| | 0.00% | 0.44% ¹ |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none">• Flat Rate (default)• Self Adjust |
| Pre-tax Deductions | These deductions follow Vermont state withholding tax. See the state withholding tax summary page for details. | |
| Alternate Compensations | These types of compensations follow Vermont state withholding tax. See the state withholding tax summary page for details. | |
| Reciprocity | CCC is subject at the work location and is required for all Vermont residents and non-residents working in Vermont. | |

¹ 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 | | |
|--|-------------------------|---|
| Wage Base | 14,300.00 | |
| Rates | Minimum employer | 0.4% |
| | Maximum employer | 5.4% |
| | New employer | Varies based on industry |
| | Employee | Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

**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 ¹ | 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 ² | 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

| Vermont State Disability Insurance (SDI) Summary | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Vermont Local Withholding Tax Summary | |
|--|------------------------------------|
| Basis of tax | 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

| Virgin Islands Withholding Tax Summary | |
|---|--|
| Basis of tax | <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>Note: <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 | | | |
|---|-------------------------|---|--------------------------------|
| Wage Base | 31,000.00 | | |
| Rates | Minimum employer | 0.4% | Maximum employer 5.4% |
| | New employer | 4.16% | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods | |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum | |

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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁴ |
| | | | |
| 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

| Virgin Islands Disability Insurance Summary | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Virgin Islands Local Withholding Tax Summary | |
|---|------------------------------------|
| Basis of tax | 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 | | | | | | | | | | | |
|---|--|--|---------------------|--------------|------------------------------------|---------------------------|---|---------------------------------|----------|--------------|--|
| Basis of tax | Gross income earned in the calendar year. | | | | | | | | | | |
| Calculation methods | Pay type | Calculation methods | | | | | | | | | |
| | Regular Only | Annualized (default) | | | | | | | | | |
| | Regular and Supplemental | <ul style="list-style-type: none"> • Concurrent Aggregation (default) • Flat Rate Combined | | | | | | | | | |
| | Supplemental Only | <ul style="list-style-type: none"> • Previous Aggregation (default) • Flat Rate | | | | | | | | | |
| Reciprocity | <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 states²</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 ² | 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 ² | Virginia | Exempt from Virginia income tax | | | | | | | | | |
| Virginia | Above states | Exempt from income taxes of above states | | | | | | | | | |
| Jurisdiction Interaction Treatment | <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> | | | | | | | | | | |
| Valid Filing Statuses | Not applicable | | | | | | | | | | |
| Deductions | <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:¹</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: ¹ | 800.00 | | | |
| Standard deduction: | 8,500.00 | | | | | | | | | | |
| Personal and dependent exemption: | 930.00 | | | | | | | | | | |
| Age 65 and over and blind exemption: ¹ | 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 ¹ | 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 ² | 409A Distribution | Taxable |
| | | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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.

| Virginia 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. 8,500.00 for all filers | Wages minus the standard deduction | $\begin{array}{r} 312,000.00 \\ - \quad 8,500.00 \\ \hline 303,500.00 \end{array}$ |
| 4 | Subtract the personal exemption. 930.00 per exemption | Annual taxable wages | $\begin{array}{r} 303,500.00 \\ - \quad 3,720.00 \\ \hline 299,780.00 \end{array}$ |
| 5 | Compute the annual state tax using the tax rate table. Rate table: Line 4 | Annual state tax | $\begin{array}{r} 299,780.00 \\ - \quad 17,000.00 \\ \hline 282,780.00 \\ \times \quad 0.0575 \\ \hline 16,259.85 \\ + \quad 720.00 \\ \hline 16,979.85 \end{array}$ |
| 6 | 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 |
| Regular Wages | | | |
| 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 tax on regular wages for the pay period | $\begin{array}{r} 2,029.85 \\ / \quad 52 \\ \hline 39.04 \end{array}$ |
| Supplemental Wages | | | |
| 6 | Multiply supplemental wages by the state supplemental tax rate of 5.75%. | State tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.0575 \\ \hline 287.50 \end{array}$ |
| 7 | 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.

| Virginia 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 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. 8,500.00 for all filers | Wages minus the standard deduction | $\begin{array}{r} 312,000.00 \\ - \quad 8,500.00 \\ \hline 303,500.00 \end{array}$ |
| 4 | Subtract the personal exemption. 930.00 per exemption | Annual taxable wages | $\begin{array}{r} 303,500.00 \\ - \quad 3,720.00 \\ \hline 299,780.00 \end{array}$ |
| 5 | Compute the annual state tax using the tax rate table. Rate table: Line 4 | Annual state tax | $\begin{array}{r} 299,780.00 \\ - \quad 17,000.00 \\ \hline 282,780.00 \\ \times \quad 0.0575 \\ \hline 16,259.85 \\ + \quad 720.00 \\ \hline 16,979.85 \end{array}$ |
| 6 | Divide the annual state tax by the annual number of pay periods. | Preliminary state tax for the pay period | $\begin{array}{r} 16,979.85 \\ / \quad 52 \\ \hline 326.54 \end{array}$ |
| 7 | 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**

| Virginia 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 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.

| Virginia State 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 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 | | | | |
|---|--------------------------|-------|---|----------------|
| Wage Base | 8,000.00 | | | |
| Rates | Minimum employers | 0.10% | Maximum employers | 6.20% |
| | New employer | 2.50% | Employee | Not applicable |
| Calculation Methods | Pay Type | | Calculation Methods | |
| | All Pay Types | | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum | |

**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 ¹ | 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 | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Virginia Local Withholding Tax Summary | |
|---|------------------------------------|
| Basis of tax | 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

| Washington State Withholding Tax Summary | |
|---|------------------------------------|
| Basis of tax | No provision for state income tax. |

State Unemployment Insurance (SUI) Summary

| Washington State Unemployment Insurance (SUI) Summary | | |
|---|-------------------------|---|
| Wage Base | 68,500.00 | |
| Rates | Minimum employer | 0.24% ¹ |
| | Maximum employer | 6.00% ¹ |
| | New employer | Varies based on industry |
| | Employee | Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Exempt |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁴ |
| 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 | | |
|--|---|---|
| Wage Base | 68,500.00 | |
| Rates | Employer 0.03% | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |
| Pre-tax Deductions | These deductions follow Washington State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | 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 | | |
|--|---|--|
| Basis of tax | Gross income earned in the calendar year up to the Social Security wage base. | |
| Rates | Total rate: .74% | |
| | Employee | Employer |
| | 71.43% of .74% | 28.57% of .74% |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Flat Rate (default) • Self Adjust |
| Reciprocity | 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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁴ |
| | | | |
| 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 |
| 1 | Multiply gross wages per pay period by the PFML premium tax rate (.74%). | Total premium | $\begin{array}{r} 2,500.00 \\ \times \quad 0.0074 \\ \hline 18.50 \end{array}$ |
| Employee Contribution | | | |
| 2 | Multiply the total premium by the Employee portion (71.43% of the premium). This amount is paid only by the employee. | Family Leave | $\begin{array}{r} 18.50 \\ \times \quad 0.7143 \\ \hline 13.21 \end{array}$ |
| Employer Contribution | | | |
| 3 | Multiply the total premium by the employer percentage (28.57% of the premium). | Employer Medical Leave | $\begin{array}{r} 18.50 \\ \times \quad 0.2857 \\ \hline 5.29 \end{array}$ |
| Total Contribution | | | |
| 4 | 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 | | |
|--|--|--|
| Rates | Employer Not applicable | Employee 0.58% |
| | Pay Type | Calculation Methods |
| Calculation Methods | All Pay Types | <ul style="list-style-type: none"> Self Adjust Flat Rate (default) |
| Pre-tax Deductions | These deductions follow Washington State Paid Family and Medical Leave (PFML). See the state's PFML summary for details. | |
| Alternate Compensation | 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 | | |
|---|--|--|
| Wage Base | Based on hours worked | |
| Rates | Employer User supplied ¹ | Employee User supplied ² |
| Calculation Methods | Pay Type | Calculation Methods |
| | 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

| Washington State Disability Insurance (SDI) Summary | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Employer Tax Redmond Business License Fee Summary

| Washington Local Withholding Tax Summary | | |
|--|---|--------------------------------|
| Basis of tax | Based on hours worked | |
| Rates | Employer \$0.07344 per hour ¹ | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | 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 | | | | |
|---|--|--|-----------------|--|
| Prior Year Total Payroll Expense | 8,511,281 or more | | | |
| Employer Rate | Employer Estimated Current Year Annual Seattle Wages | Employee Estimated Current Year Annual Seattle Wages | Tax Rate | |
| | 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>Note: You can also pass in an override rate on the employer work tax handle.</i> | | | |
| | Employee Rate | Not applicable | | |
| Calculation Methods | Pay Type | Calculation Methods | | |
| | All Pay Types | <ul style="list-style-type: none"> • Flat Rate (default) • Self Adjust | | |
| Pre-tax Deductions | These deductions follow the Washington State Paid Family and Medical Leave Premium. See the state’s PFML summary for details. | | | |
| Alternate Compensation | 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 | | | | | | | | | | | |
|---|--|--|-----------------|----------------|------------------------------------|---|---------------|---------------------------------------|---------------|--|--|
| Basis of tax | Gross income earned in the calendar year. | | | | | | | | | | |
| Calculation methods | Pay type | Calculation methods | | | | | | | | | |
| | Regular Only | Annualized (default) | | | | | | | | | |
| | Regular and Supplemental | <ul style="list-style-type: none"> • Concurrent Aggregation (default) • Tiered Flat Rate | | | | | | | | | |
| Supplemental Only | <ul style="list-style-type: none"> • Previous Aggregation (default) • Tiered Flat Rate | | | | | | | | | | |
| Reciprocity | <ul style="list-style-type: none"> • 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. • West Virginia withholding will be held from West Virginia residents working in other states that do not collect withholding tax. • 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. • 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. <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: left;">Residents of...</th> <th style="text-align: left;">Who Work in...</th> <th style="text-align: left;">Are Subject to this Tax Treatment:</th> </tr> </thead> <tbody> <tr> <td>Kentucky, Maryland, Ohio, Pennsylvania, and Virginia¹</td> <td>West Virginia</td> <td>Exempt from West Virginia withholding</td> </tr> <tr> <td>West Virginia</td> <td>Kentucky, Maryland, Ohio, Pennsylvania, and Virginia</td> <td>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 ¹ | 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 ¹ | West Virginia | Exempt from West Virginia withholding | | | | | | | | | |
| West Virginia | Kentucky, Maryland, Ohio, Pennsylvania, and Virginia | Exempt from Kentucky, Maryland, Ohio, Pennsylvania, and Virginia withholding | | | | | | | | | |
| Jurisdiction Interaction Treatment | 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> | | | | | | | | | | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • Single - Assumes two or more incomes • Married - Assumes two or more incomes • Optional one earner/one job | | | | | | | | | | |
| Exemptions | 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 ¹ | 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 ² |
| 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 ³ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁴ |
| 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.

| West 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 personal exemption. 2,000.00 per exemption | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 8,000.00 \\ \hline 44,000.00 \end{array}$ |
| 3 | Compute the annual state tax using the tax rate table. | Annual state tax | $\begin{array}{r} 44,000.00 \\ - \quad 30,000.00 \\ \hline 14,000.00 \\ \times \quad 0.0472 \\ \hline 660.80 \\ + \quad 929.63 \\ \hline 1,590.43 \end{array}$ |
| 4 | Divide the annual state tax by the annual number of pay periods. | State withholding tax per pay period | $\begin{array}{r} 1,590.43 \\ / \quad 52 \\ \hline 30.59 \end{array}$ |
| 5 | 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 |
| 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 personal exemption. 2,000.00 per exemption | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - \quad 8,000.00 \\ \hline 304,000.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. Rate table: Line 5 | Annual state tax | $\begin{array}{r} 304,000.00 \\ - \quad 45,000.00 \\ \hline 259,000.00 \\ \times \quad 0.0512 \\ \hline 13,260.80 \\ + \quad 1,637.63 \\ \hline 14,898.43 \end{array}$ |
| 5 | Divide the annual state tax by the annual number of pay periods. | State tax for the pay period | $\begin{array}{r} 14,898.43 \\ / \quad 52 \\ \hline 286.51 \end{array}$ |
| 6 | 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 |
| Regular Wages | | | |
| 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 exemption. 2,000.00 per exemption | Annual taxable wages | $\begin{array}{r} 52,000.00 \\ - \quad 8,000.00 \\ \hline 44,000.00 \end{array}$ |
| 3 | Compute the annual state tax using the tax rate table. Rate table: Line 5 | Annual state tax | $\begin{array}{r} 44,000.00 \\ - \quad 30,000.00 \\ \hline 14,000.00 \\ \times \quad 0.0472 \\ \hline 660.80 \\ + \quad 929.63 \\ \hline 1,590.43 \end{array}$ |
| 4 | Divide the annual state tax by the annual number of pay periods. | State tax on regular wages for the pay period | $\begin{array}{r} 1,590.43 \\ / \quad 52 \\ \hline 30.59 \end{array}$ |
| 5 | Round the withheld amount to the nearest dollar. | Rounded state withholding tax on regular wages for the pay period | 31.00 |
| Supplemental Wages | | | |
| 6 | Multiply regular wages by the annual number of pay periods, and add supplemental wages. | Estimated annual wages | $\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \\ + \quad 5,000.00 \\ \hline 57,000.00 \end{array}$ |
| 7 | 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**

| West Virginia State Withholding Tax Regular and Supplemental Wages Tiered Flat Rate Method Calculation Example | | | |
|---|---|--|---|
| Step | Action | Result | Example |
| 8 | Multiply supplemental wages by the state supplemental tax rate. | State tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.0472 \\ \hline 236.00 \end{array}$ |
| 9 | Round the withheld amount to the nearest dollar. | Rounded state withholding tax on supplemental wages for the pay period | 236.00 |
| 10 | 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 |
| 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 | Subtract the personal exemption. All filers: 2,000.00 | Annual taxable wages | $\begin{array}{r} 312,000.00 \\ - 8,000.00 \\ \hline 304,000.00 \end{array}$ |
| 4 | Compute the annual state tax using the tax rate table. Married: Line 5 | Annual state tax | $\begin{array}{r} 304,000.00 \\ - 45,000.00 \\ \hline 259,000.00 \\ \times 0.0512 \\ \hline 13,260.80 \\ + 1,637.63 \\ \hline 14,898.43 \end{array}$ |
| 5 | Divide the annual state tax by the annual number of pay periods. | Preliminary state tax for the pay period | $\begin{array}{r} 14,898.43 \\ / 52 \\ \hline 286.51 \end{array}$ |
| 6 | Subtract the previous pay period's tax amount. | State tax for the pay period | $\begin{array}{r} 286.51 \\ - 31.00 \\ \hline 255.51 \end{array}$ |
| 7 | 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

| West Virginia State Withholding Tax Supplemental Wages Only Tiered Flat Rate Method Calculation Example | | | |
|--|--|--|--|
| Step | Action | Result | Example |
| 1 | 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} $ |
| 2 | Using estimated annual wages, determine the supplemental tax rate from the table. | Supplemental tax rate | 4.72% |
| 3 | 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} $ |
| 4 | Round the withheld amount to the nearest dollar. | Rounded state tax on supplemental wages for the pay period | 236.00 |

*Vertex Payroll Tax Calculation Guide for the United States
West Virginia*

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 | | |
|--|-------------------------|---|
| Wage Base | 9,521.00 | |
| Rates | Minimum employer | 1.50% |
| | Maximum employer | 7.50% |
| | New employer | Varies based on Industry |
| | Employee | Not applicable |
| | Pay Type | Calculation Methods |
| Calculation Methods | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

**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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁴ |
| 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

| West Virginia State Disability Insurance (SDI) Summary | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| West Virginia Local Withholding Tax Summary | | |
|--|---|----------------------------|
| Basis of tax | Gross wages | |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | Flat Rate (default) |
| Reciprocity | 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 ¹ | Taxable |
| | | Vanpool and Transit Passes | Taxable |
| Health Savings Acct - Employer Contribution | Taxable | | |
| Sick pay | | | |
| 3rd Party STD 125 Plan | Taxable ² | Agent STD 125 Plan | Taxable |
| 3rd Party LTD 125 Plan | Exempt ² | 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.

| West Virginia Local Withholding City Service Fees | | |
|--|---|-------------------|
| City | City Service Fee (amount per week) | Notes |
| 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 | | | |
|---|--|--|---|
| Basis of tax | Gross income earned in the calendar year. | | |
| Calculation methods | Pay type | Calculation methods | |
| | Regular Only | Annualized (default) | |
| | Regular and Supplemental | <ul style="list-style-type: none"> • Concurrent Aggregation (default) • Tiered Flat Rate | |
| | Supplemental Only | <ul style="list-style-type: none"> • Previous Aggregation (default) • Tiered Flat Rate | |
| Reciprocity | <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> | | |
| | Residents of... | Who Work in... | |
| | Are Subject to this Tax Treatment: | | |
| | Above states ¹ | 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"> • Payments made to WI residents, for services performed in states without a reciprocity agreement • Payments made to non-residents for services performed in WI <p>Wisconsin withholding is not required under the following circumstances:</p> <ul style="list-style-type: none"> • The employee is a legal resident of Wisconsin (i.e., domiciled in Wisconsin) when the wages are earned in Minnesota and • 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. | | |
| Valid Filing Statuses | <ul style="list-style-type: none"> • Single • Married | | |
| Exemptions | Per exemption: 400.00 | | |

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

| Standard Deduction | 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 ² |
| | | Over \$73,360 | \$0 |
| | Married | \$25,727 or less | \$9,461 |
| | | Between \$25,727 and \$73,032 | Calculated ³ |
| 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 ¹ | 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 ² | Qualified Parking | Exempt ³ |
| 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 ⁴ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁵ |
| 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.

| Wisconsin 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 | Using the annual gross, determine the standard deduction amount. Married maximum: 9,461.00 | Standard Deduction | $\begin{array}{r} 52,000.00 \\ \text{has a standard} \\ \text{deduction of} \\ 4,206.40 \end{array}$ |
| 3 | Using the annual taxable wages, subtract the standard deduction. | Total Taxable Wages | $\begin{array}{r} 52,000.00 \\ - \quad 4,206.40 \\ \hline 47,793.60 \end{array}$ |
| 4 | Subtract the personal exemption. 400.00 per exemption | Net annual taxable wages | $\begin{array}{r} 47,793.60 \\ - \quad 1,600.00 \\ \hline 46,193.60 \end{array}$ |
| 5 | Compute the annual state tax using the appropriate tax rate table. Tax table line 3 | Total annual state tax | $\begin{array}{r} 46,193.60 \\ - \quad 25,520.00 \\ \hline 20,673.60 \\ \times \quad 0.05300 \\ \hline 1,095.70 \\ + \quad 1,045.04 \\ \hline 2,140.74 \end{array}$ |
| 6 | 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 |
| 1 | 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} $ |
| 2 | Using estimated annual wages, determine the supplemental tax rate. | Supplemental tax rate | 5.30% |
| 3 | 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 |
| Regular Wages | | | |
| 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 | Using the annual gross, determine the standard deduction amount. Married maximum: 9,461.00 | Standard Deduction | $\begin{array}{r} 52,000.00 \\ \text{has a standard deduction of} \\ 4,206.40 \end{array}$ |
| 3 | Using the annual taxable wages, subtract the standard deduction. | Total Taxable Wages | $\begin{array}{r} 52,000.00 \\ - \quad 4,206.40 \\ \hline 47,793.60 \end{array}$ |
| 4 | Subtract the personal exemptions. 400.00 per exemption | Net annual taxable wages | $\begin{array}{r} 47,793.60 \\ - \quad 1,600.00 \\ \hline 46,193.60 \end{array}$ |
| 5 | Compute the annual state tax using the tax rate table. Tax table line 3 | Total annual state tax | $\begin{array}{r} 46,193.60 \\ - \quad 25,520.00 \\ \hline 20,673.60 \\ \times \quad 0.05300 \\ \hline 1,095.70 \\ + \quad 1,045.04 \\ \hline 2,140.74 \end{array}$ |
| 6 | 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**

| Wisconsin State Withholding Tax Regular and Supplemental Wages Tiered Flat Rate Method Calculation Example | | | |
|---|---|--|--|
| Step | Action | Result | Example |
| Supplemental Wages | | | |
| 7 | Multiply wages from the current pay period by the annual number of pay periods, and add supplemental wages. | Estimated annual wages | $\begin{array}{r} 1,000.00 \\ \times \quad 52 \\ \hline 52,000.00 \\ + \quad 5,000.00 \\ \hline 57,000.00 \end{array}$ |
| 8 | Using estimated annual wages, determine the supplemental tax rate. | Supplemental tax rate | 5.30% |
| 9 | Multiply supplemental wages by the supplemental tax rate. | State tax on supplemental wages for the pay period | $\begin{array}{r} 5,000.00 \\ \times \quad 0.0530 \\ \hline 265.00 \end{array}$ |
| 10 | 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.

| Wisconsin 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 | $\begin{array}{r} 450.00 \\ + \\ 500.00 \\ \hline 950.00 \end{array}$ |
| 2 | Multiply total gross wages by the annual number of pay periods. | Annual gross wages | $\begin{array}{r} 950.00 \\ \times \\ 52 \\ \hline 49,400.00 \end{array}$ |
| 3 | Using the annual gross, determine the standard deduction amount. Married maximum: 9,461.00 | Standard Deduction | $\begin{array}{r} 49,400.00 \\ \text{has a standard} \\ \text{deduction of} \\ \\ 4726.40 \end{array}$ |
| 4 | Using the annual taxable wages, subtract the standard deduction. | Total Taxable Wages | $\begin{array}{r} 49,400.00 \\ - \\ 4726.40 \\ \hline 44,673.60 \end{array}$ |
| 5 | Subtract the personal exemptions. 400.00 per exemption | Net annual taxable wages | $\begin{array}{r} 44,673.60 \\ - \\ 1,600.00 \\ \hline 43,073.60 \end{array}$ |
| 6 | Compute the annual state tax using the appropriate tax rate table. Tax table line 3 | Total annual state tax | $\begin{array}{r} 43,073.60 \\ - \\ 25,520.00 \\ \hline 17,553.60 \\ \times \\ 0.05300 \\ \hline 930.34 \\ + \\ 1,045.04 \\ \hline 1,975.38 \end{array}$ |
| 7 | 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 | $\begin{array}{r} 1,975.38 \\ / \\ 52 \\ \hline 37.99 \end{array}$ |
| 8 | Subtract the period-to-date tax amount. | State tax for the additional pay within the pay period | $\begin{array}{r} 37.99 \\ - \\ 8.40 \\ \hline 29.59 \end{array}$ |

*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 | | |
|--|-------------------------|---|
| Wage Base | 14,000.00 | |
| Rates | Minimum employer | 0% |
| | Maximum employer | 12.00% |
| | New employer | Varies based on industry |
| | Employee | Not applicable |
| | Pay Type | Calculation Methods |
| Calculation Methods | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

**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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| Health Savings Acct - Employer Contribution | Exempt | Vanpool and Transit Passes | Exempt ⁴ |
| 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 | | | |
|--|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Wisconsin Local Withholding Tax Summary | |
|--|------------------------------------|
| Basis of tax | 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

| Wyoming State Withholding Tax Summary | |
|--|------------------------------------|
| Basis of tax | 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 | | |
|--|---|---|
| Wage Base | 30,900.00 | |
| Rates | Minimum employer 2% ¹ | Maximum employer 8.5% ¹ |
| | New employer Varies based on industry ¹ | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |

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 ¹ | Qualified Parking | Exempt ² |
| 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 ³ | Taxable |
| | | Vanpool and Transit Passes | Exempt ⁴ |
| 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 | | |
|---|--|---|
| Wage Base | 30,900.00 | |
| Rates | Employer 0.06% | Employee Not applicable |
| Calculation Methods | Pay Type | Calculation Methods |
| | All Pay Types | <ul style="list-style-type: none"> • Self Adjust • No Self Adjust (default) • Self Adjust at Maximum • Quarterly Self Adjust • Quarterly Self Adjust at Maximum • Semiannual Self Adjust • Semiannual Self Adjust at Maximum |
| Pre-tax Deductions | These deductions follow Wyoming State Unemployment Insurance (SUI). See the state's SUI summary for details. | |
| Alternate Compensation | 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 | | |
|---|-----------------|--|
| Wage Base | Gross wages | |
| Rates | Employer | User supplied (pOvRate or pSOvRate) <i>Note: To calculate this tax, pass the enumerated type eVprtTaxIDWRKCOMPER in the parameter pTaxID.</i> |
| Calculation Methods | Pay Type | Calculation Methods |
| | 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 ¹ | | |
| 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 ² | 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 | | | |
|---|-----------------|----------------|--------------------------------|
| Wage Base | Not applicable | | |
| Rates | Employer | Not applicable | Employee Not applicable |

Local Withholding Tax Summary

| Wyoming Local Withholding Tax Summary | |
|--|------------------------------------|
| Basis of tax | 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

| | | | |
|---|---|-----------|---|
| Step 1: Enter Personal Information | (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 www.ssa.gov . |
| | 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.

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 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.)

| | | | |
|--|--|-------------|----|
| Step 3: Claim Dependent and Other Credits | 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 | 3 | \$ |
| Step 4 (optional): Other Adjustments | (a) Other income (not from jobs). 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 | 4(a) | \$ |
| | (b) Deductions. 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 | 4(b) | \$ |
| | (c) Extra withholding. Enter any additional tax you want withheld each pay period | 4(c) | \$ |

| | | | |
|------------------------------------|--|--|----------------------|
| Step 5: Sign Here | Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete. | | |
| | _____ Employee's signature (This form is not valid unless you sign it.) | | _____ Date |

| | | | |
|-----------------------|-----------------------------|--------------------------|--------------------------------------|
| Employers Only | 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.

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 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 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.

STATE OF ARKANSAS
Employee's Withholding Exemption Certificate



Print Full Name _____ Social Security Number _____

Print Home Address _____ City _____ State _____ Zip _____

| How to Claim Your Withholding See instructions below | | Number of Exemptions Claimed |
|---|--|------------------------------|
| <p>Employee: File this form with your employer. Otherwise, your employer must withhold state income tax from your wages without exemptions or dependents.</p> <p>Employer: 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 Please check filing status: <input type="checkbox"/> Single <input type="checkbox"/> Married Filing Jointly <input type="checkbox"/> Head of Household | <input type="checkbox"/> Yes <input type="checkbox"/> No | |

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>Employee: File this form with your employer to exempt your earnings from State income tax withholding.</p> <p>Employer: Keep this certificate with your records.</p> | <p style="text-align: center;">CHECK THE APPLICABLE BLOCK:</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> |
|---|---|

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..... | <input type="checkbox"/> YES <input type="checkbox"/> NO |
| I am married to a military servicemember..... | <input type="checkbox"/> YES <input type="checkbox"/> NO |
| I live with my spouse..... | <input type="checkbox"/> YES <input type="checkbox"/> NO |
| My spouse's current military orders assign him/her to a location in Arkansas?..... | <input type="checkbox"/> YES <input type="checkbox"/> NO |
| My domicile is a state other than Arkansas? | <input type="checkbox"/> YES <input type="checkbox"/> NO |
| State of domicile _____ | |

| | |
|--|--|
| SECTION III | |
| I want to opt out of the exemption for military spouse's and withhold Arkansas taxes..... <input type="checkbox"/> YES <input type="checkbox"/> NO | |

| | | |
|---|------|--------------|
| SECTION IV | | |
| Employee's Signature | Date | Phone Number |
| <small>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)</small> | | |

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. | | |

Employee's Withholding Allowance Certificate

Complete this form so that your employer can withhold the correct California state income tax from your paycheck.

| | |
|--|--|
| Enter Personal Information | |
| First, Middle, Last Name | Social Security Number |
| Address | Filing Status |
| City State ZIP Code | <input type="checkbox"/> Single or Married (with two or more incomes) <input type="checkbox"/> Married (one income) <input type="checkbox"/> Head of Household |

1. Use Worksheet A for Regular Withholding allowances. Use other worksheets on the following pages as applicable.
 - 1a. Number of Regular Withholding Allowances (**Worksheet A**) 0
 - 1b. Number of allowances from the Estimated Deductions (**Worksheet B**, if applicable.) 0
 - 1c. Total Number of Allowances you are claiming 0

2. Additional amount, if any, you want withheld each pay period (if employer agrees), (**Worksheet C**)
OR

Exemption from Withholding

3. I claim exemption from withholding for 2024, and I certify I meet both of the conditions for exemption. (Check box here)
OR
4. I certify under penalty of perjury that I am **not subject** to California withholding. I meet the conditions set forth under the Service Member Civil Relief Act, as amended by the Military Spouses Residency Relief Act and the Veterans Benefits and Transition Act of 2018. (Check box here)

Under the penalties of perjury, I certify that the number of withholding allowances claimed on this certificate does not exceed the number to which I am entitled or, if claiming exemption from withholding, that I am entitled to claim the exempt status.

Employee's Signature _____ Date _____

| | |
|--|--|
| Employer's Section: Employer's Name and Address | California Employer Payroll Tax Account Number |
| | |

Purpose: The *Employee's Withholding Allowance Certificate* (DE 4) is for **California Personal Income Tax (PIT)** withholding purposes only. The DE 4 is used to compute the amount of taxes to be withheld from your wages, by your employer, to accurately reflect your state tax withholding obligation.

Beginning January 1, 2020, *Employee's Withholding Allowance Certificate* (Form W-4) from the Internal Revenue Service (IRS) will be used for federal income tax withholding **only**. You must file the state form DE 4 to determine the appropriate California PIT withholding.

If you do not provide your employer with a DE 4, the employer must use Single with Zero withholding allowance.

Check Your Withholding: After your DE 4 takes effect, compare the state income tax withheld with your estimated total annual tax. For state withholding, use the worksheets on this form.

Exemption From Withholding: If you wish to claim exempt, complete the federal Form W-4 and the state DE 4. You may claim exempt from withholding California income tax if you meet both of the following conditions for exemption:

1. You did not owe any federal/state income tax last year, and
2. You do not expect to owe any federal/state income tax this year. The exemption is good for one year.

If you continue to qualify for the exempt filing status, a new DE 4 designating **exempt** must be submitted by February 15 each year to continue your exemption. If you are not having federal/state income tax withheld this year but expect to have a tax liability next year, you are required to give your employer a new DE 4 by December 1.

Member Service Civil Relief Act: Under this act, as provided by the Military Spouses Residency Relief Act and the Veterans Benefits and Transition Act of 2018, you may be exempt from California income tax withholding on your wages if

- (i) Your spouse is a member of the armed forces present in California in compliance with military orders;
- (ii) You are present in California solely to be with your spouse; and
- (iii) You maintain your domicile in another state.

If you claim exemption under **this** act, **check the box on Line 4**. You may be required to provide proof of exemption upon request.

The *California Employer's Guide (DE 44)* (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). To assist you in calculating your tax liability, please visit the Franchise Tax Board (FTB) (ftb.ca.gov).

If you need information on your last *California Resident Income Tax Return (FTB Form 540)*, visit the FTB (ftb.ca.gov).

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), 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) and section 19176 of the Revenue and Taxation Code (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]); 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 enter this number on line 1b of the DE 4. Complete Worksheet C, if needed, otherwise stop here . | 8. 0 . 00 |
| 9. If line 6 is greater than line 5; 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

| | | | |
|---|---|-----------|--|
| Step 1: Enter Personal Information | (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 www.ssa.gov . |
| | 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.

**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 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.)

| | | | |
|--|---|-------------|----------|
| Step 3: Claim Dependent and Other Credits | 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 | 3 | \$ _____ |
| Step 4 (optional): Other Adjustments | (a) Other income (not from jobs). 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 | 4(a) | \$ _____ |
| | (b) Deductions. 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 | 4(b) | \$ _____ |
| | (c) Extra withholding. Enter any additional tax you want withheld each pay period | 4(c) | \$ _____ |

| | | | |
|----------------------------------|--|--|-------------|
| Step 5: Sign Here | Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete. | | |
| | Employee's signature (This form is not valid unless you sign it.) | | Date |

| | | | |
|---------------------------|-----------------------------|--------------------------|--------------------------------------|
| Employers Only | 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.

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 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 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 |



131059 19999

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 |
| | | |

Purpose of This Affidavit

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.

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.

Colorado Income Tax and Wage Withholding Tax Exemption

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:

- the spouse is not a resident of Colorado; and
- the spouse is in Colorado solely to be with the servicemember serving in compliance with military orders.

If these conditions are met, the spouse's wages are exempt from Colorado income tax and wage withholding tax.

"Servicemember" Definition and Residency

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.

Residency of a Servicemember's Spouse

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.

| 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 less than or equal to \$24,000 or I am claiming exemption under the Military Spouses Residency Relief Act (MSRRA)* and no withholding is necessary. | E |
| My spouse is employed and our expected combined annual gross income is greater than \$24,000 and less than or equal to \$100,500. See <i>Certain Married Individuals</i> , Page 2. | A |
| My spouse is not employed and our expected combined annual gross income is greater than \$24,000. | C |
| My spouse is employed and our expected combined annual gross income is greater than \$100,500. | D |
| I have significant nonwage income and wish to avoid having too little tax withheld. | D |
| I am a nonresident of Connecticut with substantial other income. | D |
| Qualifying Surviving Spouse | Withholding Code |
| My expected annual gross income is less than or equal to \$24,000 or I am claiming exemption under the MSRRA* and no withholding is necessary. | E |
| My expected annual gross income is greater than \$24,000. | C |
| I have significant nonwage income and wish to avoid having too little tax withheld. | D |
| I am a nonresident of Connecticut with substantial other income. | D |

| Married Filing Separately | Withholding Code |
|---|------------------|
| My expected annual gross income is less than or equal to \$12,000 or I am claiming exemption under the MSRRA* and no withholding is necessary. | E |
| My expected annual gross income is greater than \$12,000. | A |
| I have significant nonwage income and wish to avoid having too little tax withheld. | D |
| I am a nonresident of Connecticut with substantial other income. | D |
| Single | Withholding Code |
| My expected annual gross income is less than or equal to \$15,000 and no withholding is necessary. | E |
| My expected annual gross income is greater than \$15,000. | F |
| I have significant nonwage income and wish to avoid having too little tax withheld. | D |
| I am a nonresident of Connecticut with substantial other income. | D |
| Head of Household | Withholding Code |
| My expected annual gross income is less than or equal to \$19,000 and no withholding is necessary. | E |
| My expected annual gross income is greater than \$19,000. | B |
| I have significant nonwage income and wish to avoid having too little tax withheld. | D |
| I am a nonresident of Connecticut with substantial other income. | D |

* 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. _____ Check if you are claiming the MSRRA exemption and enter state of legal residence/domicile: _____
2. Additional withholding amount per pay period: If any, see instructions. 2. \$ _____
3. Reduced withholding amount per pay period: If any, see instructions. 3. \$ _____

| | | | |
|--|-------|-----------|------------------------|
| 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.

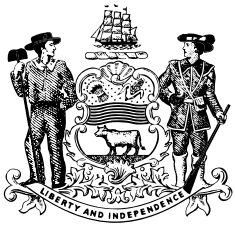
Employers with offices in Connecticut or transacting business in Connecticut are required to report new hires to the Department of Labor (DOL) within 20 days of the date of hire.

New hires can be reported by:

- Using the Connecticut New Hire Reporting website at **www1.ctdol.state.ct.us/newhires**;
- 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** 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

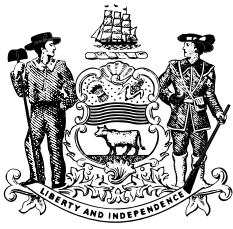
| | |
|---|----|
| 4 | |
| 5 | \$ |

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



| | | | |
|----------|---|----------|--|
| A | Enter "1" for Yourself (2 if 60 years old or older) if no one else claims you as a dependent | A | |
| B | Enter "1" for your Spouse (2 if 60 years old or older) if no one else claims your spouse as a dependent | B | |
| C | Enter number of dependents other than your spouse that you will claim | C | |
| D | 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 | D | |
| E | Enter "1" if you are 65 or over OR blind. Enter "2" if you are both 65 or over AND blind. | E | |
| F | Enter "1" if your spouse is 65 or older OR blind. Enter "2" if your spouse is 65 or older AND blind. | F | |
| G | Add Line A through Line F | G | |

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.

| H | DEDUCTIONS AND INCOME ADJUSTMENTS | | |
|-----------|---|-----------|---------|
| 1 | 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). | 1 | \$ |
| 2 | Delaware Standard Deduction of \$3,250 | 2 | \$ 3250 |
| 3 | Subtract Line 2 from Line 1. If less than zero, enter 0. | 3 | \$ |
| 4 | 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 | 4 | \$ |
| 5 | Add Lines 3 and 4 | 5 | \$ |
| 6 | Enter an estimate of your non-wage income for the current year. | 6 | \$ |
| 7 | Subtract Line 6 from Line 5 | 7 | \$ |
| 8 | Divide the amount on Line 7 by \$2,000. | 8 | |
| 9 | Enter the number from Line G above | 9 | |
| 10 | Add Lines 8 and 9. Report this number of allowances to your employer on Delaware Form W-4. | 10 | |

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:

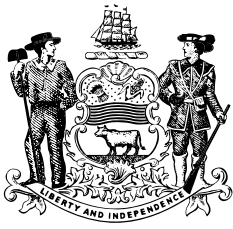
Multiply number on Line 10 by \$110;

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

| | | | |
|----------|---|----------|--|
| A | Enter "1" for Yourself (2 if 60 years old or older) if no one else claims you as a dependent | A | |
| B | Enter "1" for your Spouse (2 if 60 years old or older) if no one else claims your spouse as a dependent | B | |
| C | Enter number of dependents other than your spouse that you will claim | C | |
| D | Add Lines A through C ☰ | D | |

| 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) ☰ | 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) ☰ | 4c | \$ | |
| 5 | Adjusted Gross Income (Subtract Line 4c from Line 3) ☰ | 5 | \$ | |
| 6 | PRORATION DECIMAL (Line 5: Column B ÷ Column A) ☰ | 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) ☰ | 8 | \$ | |
| 9 | Gross Tax Liability (Computed using Line 8 - See Example Below) ☰ | 9 | \$ | |
| 10 | Personal Credits (Multiply Line D by \$110) ☰ | 10 | \$ | |
| 11 | Net Liability before Proration (Subtract Line 10 from Line 9) ☰ | 11 | \$ | |
| 12 | Proration Decimal (Enter from Line 6) | 12 | | |
| 13 | Estimated Tax Liability (Multiply Line 11 by Line 12) ☰ | 13 | \$ | |
| 14 | Number of Pay Periods (From Employer or See Instructions) | 14 | | |
| 15 | Withholding per Pay Period (Divide Line 13 by Line 14) ☰ | 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: $\$261.00 + \{(12,000 - 10,000) \times 0.048\}$
 $= \$261.00 + (2,000 \times 0.048)$
 $= \$261.00 + 96.00$
 $= \$357.00$

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.

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)

| | |
|---|---|
| 1 Type or print your full name | 2 Your social security number |
| Home address (number and street or rural route) | 3 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) |
| City or town, state, and Postal/ZIP code | |
| 4 Total number of allowances you are claiming (from line I of the worksheet on page 2). (Note: Hawaii law does NOT allow "EXEMPT" status for withholding purposes.) | 4 |
| 5 Additional amount, if any, you want deducted each pay period | 5 \$ |

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)

| | |
|--------------------|--|
| 1 Employer's name | 2 Hawaii tax identification number WH - _____ - _____ - _____ |
| Employer's address | City or town, state, and Postal/ZIP code |

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.

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), 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

| | | |
|-----------------|-------|------------------------|
| Print full name | | Social Security number |
| Street address | | |
| City | State | ZIP code |

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.

| | | | |
|----------------------|--------------------|------|---------------|
| SIGN HERE | Employee signature | Date | Daytime phone |
|----------------------|--------------------|------|---------------|

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.

| | | |
|----------------------|--------------------|------|
| SIGN HERE | 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.

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 to obtain a copy.

Where do I get help?

- Visit our website at 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 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 _____

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.

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.

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.

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.

Magnetic Media- Record layout instructions and media types are available at 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.

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.

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)

- A** Allowance Rate: If you are a single filer mark "Single" **A** Single
 If you are married and your spouse has income mark "Single" Joint
 If you are married and your spouse does not have income mark "Joint"
- B** Enter "0" or "1" if you are married or single (entering "0" may help you avoid having too little tax withheld) **B** _____
- C** Enter "0" or "1" if you are married and only have one job, and your spouse does not work (entering "0" may help you avoid having too little tax withheld) **C** _____
- D.** Enter "2" if you will file head of household on your tax return (see conditions under Head of Household above)..... **D** _____
- E** 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 their form K-4 **E** _____
- F** **Add lines B through E** and enter the total here **F** _____

▼ 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.

| | | |
|---|-----------|--|
| 1 Print your First Name and Middle Initial | Last Name | 2 Social Security Number |
| Mailing address | | 3 Allowance Rate Mark the allowance rate selected in Line A above. <input type="checkbox"/> Single <input type="checkbox"/> Joint |
| 4 Total number of allowances you are claiming (from Line F above)..... | 4 | |
| 5 Enter any additional amount you want withheld from each paycheck (this is optional)..... | 5 | \$ |
| 6 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..... Note: The Kansas Department of Revenue will receive your federal W-2 forms for all years claimed Exempt. | | 6 |
| 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. | | |
| SIGN HERE | | Date |
| 7 Employer's Name and Address | | 8 EIN (Employer ID Number) |

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.

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 |
|----------------------|------|

The following is to be completed by employer.

| | |
|--------------------------------|---|
| 9. Employer's name and address | 10. Employer's state withholding account number |
|--------------------------------|---|



LOUISIANA
DEPARTMENT of REVENUE

**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 (Number and Street) | | | |
| 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 (mm/dd/yyyy)

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 Note: 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 below4. _____ | |
| 5. Additional amount, if any, you want withheld from your paycheck.....5. _____ | \$ _____ |
| 6. If you do not want any 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 for work performed in Maine on tribal land). 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 (<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>) <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |

----- 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) 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.

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.

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
Print home address.....

Social Security no.
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: _____ | | | | |
| EMPLOYEE: 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 |

| | | | |
|--|--|--|----------------|
| EMPLOYER: 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 | |
| INSTRUCTIONS TO EMPLOYER: Keep a copy of this certificate with your records. All new hires must be reported to the State of Michigan. See www.mi-newhire.com 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
- Email: 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 |
| EMPLOYEE: 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 NOT employed: Enter \$12,000 ▶ | \$ |
| | | (b) <input type="checkbox"/> | Spouse IS 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 ▶ | \$ |
| EMPLOYER: 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 ▶ | | | \$ |
| | 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.. ▶ | | | _____ |

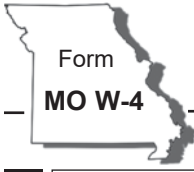
I declare under the penalties imposed for filing false reports that the amount of exemption claimed on this certificate does not exceed the amount to which I am entitled or I am entitled to claim exempt status.

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.

| | | | | | | |
|--|--|--|------------------------|--|-------|----------|
| Employee | Full Name | | Social Security Number | | | |
| | Home Address (Number and Street or Rural Route) | | City or Town | | State | ZIP Code |
| | <p>1. Filing Status: Check the appropriate filing status below.</p> <p><input type="checkbox"/> Single or Married Spouse Works or Married Filing Separate <input type="checkbox"/> Married (Spouse does not work)</p> <p><input type="checkbox"/> Head of Household</p> | | | | | |
| | <p>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.....</p> | | | | | |
| <p>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.....</p> | | | | | | |
| <p>4. Exempt Status: Select the appropriate reason you are claiming an exemption from withholding below and indicate EXEMPT on line 4.</p> <p><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.</p> <p><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.</p> <p><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.</p> | | | | | | |

| | | |
|------------------|--|---|
| Signature | 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) ____ / ____ / ____ |

| | | | | | | |
|-----------------|--|--|------------------------------|--|------------------------------------|--|
| Employer | 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 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.

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/.
- Additional information can be found at 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/ 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/.

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

| 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 | \$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) Note: 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) | 1 |
| 2 Additional amount, if any, you want withheld from each check for Nebraska income tax withheld | 2 |
| 3 I claim exemption from withholding and I can provide satisfactory evidence to my employer that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • 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 | 3 |

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.

| | | |
|--|-----------|--|
| 4 a Enter "1" for yourself if no one else can claim you as a dependent. | 4a | |
| b Enter "1" if: <ul style="list-style-type: none"> • 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. | 4b | |
| c Enter "1" for your spouse . 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) | 4c | |
| d 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. | 4d | |
| e Enter "1" if you will file as head of household on your income tax return | 4e | |
| f 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) | 4f | |

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 |
|-------------------|------------------|--------------------------|-------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| YOUR WAGES | 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.

| RATE "A" | | | | | | | | | | | |
|--|--------------|-------------|---|----------|--------------|--|--------------|----------------|---|------------|--|
| WEEKLY PAYROLL PERIOD (Allowance \$19.20) | | | | | | ANNUAL PAYROLL PERIOD (Allowance \$1,000) | | | | | |
| 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 | | |
| RATE "B" | | | | | | | | | | | |
| WEEKLY PAYROLL PERIOD (Allowance \$19.20) | | | | | | ANNUAL PAYROLL PERIOD (Allowance \$1,000) | | | | | |
| 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 | | |
| RATE "C" | | | | | | | | | | | |
| WEEKLY PAYROLL PERIOD (Allowance \$19.20) | | | | | | ANNUAL PAYROLL PERIOD (Allowance \$1,000) | | | | | |
| 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 | | |
| RATE "D" | | | | | | | | | | | |
| WEEKLY PAYROLL PERIOD (Allowance \$19.20) | | | | | | ANNUAL PAYROLL PERIOD (Allowance \$1,000) | | | | | |
| 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 | | |
| RATE "E" | | | | | | | | | | | |
| WEEKLY PAYROLL PERIOD (Allowance \$19.20) | | | | | | ANNUAL PAYROLL PERIOD (Allowance \$1,000) | | | | | |
| 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) | 1 | |
| 2 Total number of allowances for New York City (from line 31, if using worksheet) | 2 | |

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 | 3 | |
| 4 New York City amount | 4 | |
| 5 Yonkers amount | 5 | |

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 (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 (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.

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 |
|---|--------------------------------|

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 X in only one box |
| Mailing address (number and street or PO Box) | Apartment number | Date of birth (mmddyyyy) | A Single <input type="checkbox"/> B Married <input type="checkbox"/> |
| City, village, or post office | State | ZIP code | C 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.

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).
- 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.

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 _____ | | Filing Status <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 benefi 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. } \$12,750 if Single \$25,500 if Married Filing Jointly or Surviving Spouse \$12,750 if Married Filing Separately \$19,125 if Head of Household | 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. If filing as Surviving Spouse, enter 5. 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. | _____. |
| 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 Form NC-4, Employee's Withholding Allowance Certificate | 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 are not 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.

Instructions to Form NDW-M

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.

Instructions for employee

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.

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.

Instructions for employer

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.

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.

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.

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.



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. 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.

- 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) |
|---|-------------------|

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.

| Single | Married Filing Joint |
|-------------------------------------|--------------------------------------|
| \$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

Calendar Year:

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 |

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 |
|---|------|

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 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 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 |
|--|----------|
| Air carrier employee | A |
| American Indian enrolled tribal member living and working in Indian country in Oregon. | B |
| Amtrak Act worker | C |
| Casual laborer | D |
| Domestic service worker | E |
| Hydroelectric dam worker at the Bonneville, John Day, McNary, or The Dalles dam. | F |
| Military pay for nonresidents stationed in Oregon and their spouses, residents stationed outside Oregon, and service members or spouses treated as nonresidents for tax purposes. | G |
| Minister 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. | H |
| Real estate salesperson under a written contract not to be treated as an employee. | J |
| Waterway worker | K |
| No tax liability. See above for definition. | L |
| Nonresident who expects a refund of all Oregon income tax withheld because their wages won't be subject to Oregon tax. | M |

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
503-378-4988 or 800-356-4222
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 nonwage income (such as dividends or interest) | B1. | <input style="width: 90%;" type="text" value=".00"/> |
| B2. Enter your estimated 2024 Oregon additions | B2. | <input style="width: 90%;" type="text" value=".00"/> |
| B3. Add lines B1 and B2 | B3. | <input style="width: 90%;" type="text" value=".00"/> |
| B4. Enter your estimated 2024 Oregon deductions . (See instructions) | B4. | <input style="width: 90%;" type="text" value=".00"/> |
| B5. Enter the standard deduction based on your anticipated 2024 filing status: | B5. | <input style="width: 90%;" type="text" value=".00"/> |
| <ul style="list-style-type: none"> • Single or Married Filing Separately: \$2,745. • Head of Household: \$4,420. • Married Filing Jointly or Qualifying Surviving Spouse: \$5,495. | | |
| B6. Line B4 minus line B5. If the result is zero or less, enter 0 | B6. | <input style="width: 90%;" type="text" value=".00"/> |
| B7. Enter your estimated 2024 federal adjustments to income and Oregon subtractions (exception —don't include the federal tax subtraction) | B7. | <input style="width: 90%;" type="text" value=".00"/> |
| B8. Add lines B6 and B7 | B8. | <input style="width: 90%;" type="text" value=".00"/> |
| B9. Line B8 minus line B3. If less than zero, enter as a negative amount | B9. | <input style="width: 90%;" 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: 90%;" type="text" value="."/> |
| B11. Enter your estimated 2024 Oregon standard, carryforward, or refundable credits (exception —don't include personal exemption credits) | B11. | <input style="width: 90%;" type="text" value=".00"/> |
| B12. Divide line B11 by \$249. Round to one decimal place | B12. | <input style="width: 90%;" 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: 90%;" type="text"/> |
| B14. Enter the number from Worksheet A , line A4 | B14. | <input style="width: 90%;" type="text"/> |
| B15. Add lines B13 and B14. If zero or less, enter 0. (See instructions) | B15. | <input style="width: 90%;" 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.

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 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 C1C6.

C7. Line C6 multiplied by \$249C7.

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 Married, but withhold at higher Single rate. | |
| City | | State | ZIP | 4 Check if your last name is different 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 Exempt on line 7. For tax year 2022, I had a right to a refund of all South Carolina Income Tax withheld because I had no tax liability, and for tax year 2023 I expect a refund of all South Carolina Income Tax withheld because I expect to have no tax liability. <input type="checkbox"/> liability, and for tax year 2023 I expect a refund of all South Carolina Income Tax withheld because I expect to have no 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) |
|-------------------------------|--|----------------------------|---|

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.

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. The fastest, easiest way to make Estimated Tax payments is using our free, online tax portal, **MyDORWAY**, at 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.
- **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. 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.

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.
- **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

| | | | |
|----------|---|----------|-------|
| A | Enter 1 for yourself | A | _____ |
| B | Enter 1 if you will file as married filing jointly | B | _____ |
| C | Enter 1 if you will file as head of household | C | _____ |
| D | Enter 1 if: | D | _____ |
| | <ul style="list-style-type: none"> • You are single, or married filing separately, and have only one job; or • You are married filing jointly, have only one job, and your spouse doesn't work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. | | |
| E | Dependents: Enter the number of dependents you will claim on your 2023 federal return | E | _____ |
| F | Dependents under the age of 6: Enter the number of dependents from line E who are under the age of 6 as of December 31, 2023. | F | _____ |
| G | Add line A through line F. | G | _____ |

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.

| | | | |
|-----------|--|-----------|----------|
| 1 | 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 irs.gov | 1 | \$ _____ |
| 2 | Enter the 2023 federal standard deduction amount based on your filing status. | 2 | \$ _____ |
| 3 | Subtract line 2 from line 1. If zero or less, enter 0. | 3 | \$ _____ |
| 4 | 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 irs.gov | 4 | \$ _____ |
| 5 | Add line 3 and line 4 | 5 | \$ _____ |
| 6 | Enter an estimate of your 2023 nonwage income not subject to withholding (such as dividends or interest) | 6 | \$ _____ |
| 7 | Subtract line 6 from line 5. If zero, enter 0. Enter a negative amount in brackets | 7 | \$ _____ |
| 8 | Divide line 7 by \$4,400. Enter a negative amount in brackets . Round decimals down | 8 | _____ |
| 9 | Enter the number from the Personal Allowances Worksheet , line G. | 9 | _____ |
| 10 | Add line 8 and line 9. If zero or less, enter 0. | 10 | _____ |

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. Note: 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/ 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.

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: See instructions. | 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.

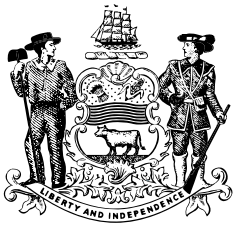
Line Instructions for Employee Apportionment Worksheet

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

| | | | |
|----------|---|----------|--|
| A | Enter "1" for Yourself (2 if 60 years old or older) if no one else claims you as a dependent | A | |
| B | Enter "1" for your Spouse (2 if 60 years old or older) if no one else claims your spouse as a dependent | B | |
| C | Enter number of dependents other than your spouse that you will claim | C | |
| D | Add Lines A through C ☰ | D | |

| 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) ☰ | 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) ☰ | 4c | \$ | |
| 5 | Adjusted Gross Income (Subtract Line 4c from Line 3) ☰ | 5 | \$ | |
| 6 | PRORATION DECIMAL (Line 5: Column B ÷ Column A) ☰ | 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) ☰ | 8 | \$ | |
| 9 | Gross Tax Liability (Computed using Line 8 - See Example Below) ☰ | 9 | \$ | |
| 10 | Personal Credits (Multiply Line D by \$110) ☰ | 10 | \$ | |
| 11 | Net Liability before Proration (Subtract Line 10 from Line 9) ☰ | 11 | \$ | |
| 12 | Proration Decimal (Enter from Line 6) | 12 | | |
| 13 | Estimated Tax Liability (Multiply Line 11 by Line 12) ☰ | 13 | \$ | |
| 14 | Number of Pay Periods (From Employer or See Instructions) | 14 | | |
| 15 | Withholding per Pay Period (Divide Line 13 by Line 14) ☰ | 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.

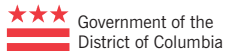
LINE 13. ESTIMATED DELAWARE SOURCE LIABILITY: Multiply Line 11 by Line 12 (Round to two positions.) Enter the result on Line 13.

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 |
| <input type="text"/> | | |
| Temporary DC address (number and street) | Social security number | |
| <input type="text"/> | <input type="text"/> | |
| Permanent address (number and street) | Apartment number | |
| <input type="text"/> | <input type="text"/> | |
| City | State | Zip code + 4 |
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Country or U.S. commonwealth | | |
| <input type="text"/> | | |

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 |
| <input type="text"/> | <input type="text"/> |

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.



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
- 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 _____ |
| Employee: File this certificate with your employer. Do not send it to the Kansas Department of Revenue. | | |
| Employer: 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.

$$\text{Kansas Withholding Percent} = \frac{\text{Services performed in Kansas}}{\text{Total Services Performed}}$$

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

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

Email: 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.

| | | | | | | |
|-----------------|------------------|------|------------------------|----------|--|--|
| Employee | 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.

| | | |
|------------------|--|-------------------------------------|
| Signature | 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

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..... | 1 | |
| 2 Total payments for the personal services performed substantially in Nebraska | 2 | |

• 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 ordinary and necessary business expenses reasonably related to Nebraska income (see instructions): | | | |
|--|----------|---------------------|-------------|
| Type of Expense | Amount | | |
| | | | |
| | | | |
| | | | |
| Enter total line 3 amount here | 3 | | |
| 4 List the names, addresses, Social Security numbers, and amounts paid 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 | 4 | | |
| 5 Total business expenses and payments for which you are claiming an expense deduction (total of lines 3 and 4)..... | 5 | | |

| | | | |
|--|-----------|--|--|
| 6 50% limitation on expense deduction (line 2 amount multiplied by .50) | 6 | | |
| 7 Enter the amount from line 5 or line 6, whichever is less | 7 | | |
| 8 Payments subject to Nebraska income tax withholding (line 2 minus line 7) | 8 | | |
| 9 If the amount on line 8 is less than \$28,000 , multiply the amount by .04 and enter the result on line 9— the amount to be withheld | 9 | | |
| 10 If the amount on line 8 is \$28,000 or greater , multiply the amount by .06 and enter the result on line 10— the amount of income tax withholding | 10 | | |

• 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

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)I, *Military Spouses Residency Relief Act*, and TSB-M-19(3)I, *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

- 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.

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 ÷ \$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 ÷ \$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"/> If you are a resident of Minnesota and answer "No" to this question, you do not qualify for this exemption. |
| 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 |
|----------------------|-------------|-----------------------------|

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

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.

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.

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.

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.

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 NONWITHOLDING
APPLICATION CERTIFICATE**

20 _____

Please print or type. A fill-in form may be obtained from 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 non-withholding.

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: <input type="checkbox"/> Illinois <input type="checkbox"/> Kentucky <input type="checkbox"/> Indiana <input type="checkbox"/> Michigan | |
| Employee's Home Address (number and street) | | | | |
| City or Post Office | State | Zip Code | Employee's Signature | Date |

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 .

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 .

Glossary

| | |
|--|---|
| 401K CU2 Over 50 | A 401K catch-up contribution is an elective deferral made by a participant age 50 or older that exceeds a statutory limit, a plan-imposed limit, or the actual deferral percentage (ADP) test limit for highly compensated employees (HCEs). |
| 401K Deferred Compensation Plan | Named after a section of the U.S. Internal Revenue Code, the 401(k) is an employer-sponsored, defined contribution plan for retirement. Employees can contribute a percentage of their wages into a retirement plan. The employer may match employee contributions; with some plans, the match is mandatory. |
| 403B CU 15 year | Employees with at least 15 years of service may be eligible to make additional contributions to a 403(b) plan in addition to the regular catch-up for participants who are age 50 or over. Contribution limits determined annually. |
| 403B CU2 Over 50 | If permitted by the 403(B) plan, employees who are age 50 or over at the end of the calendar year can also make catch-up contributions. |
| 403B Deferred Compensation Plan | A 403(B) plan (also called a tax-sheltered annuity or TSA plan) is a retirement plan offered by public schools and certain 501(c)(3) tax-exempt organizations. Employees save for retirement by contributing to individual accounts. Employers can also contribute to employees' accounts. |
| 408K CU2 Over 50 | Employees who are eligible to make elective salary deferrals to a 408k plan and who would be at least 50 years old by the end of the plan year can contribute additional amount to the plan as a "catch- up" contribution. |
| 408K Salary Reduction Simplified Employee Pension | A Salary Reduction Simplified Employee Pension plan (SARSEP),(408K), is a SEP plan set up before 1997 that permits contributions to be made through employee salary reductions. Under a SARSEP, employees and employers make contributions to traditional IRAs set up for the employees, subject to certain percentage-of-pay and dollar limits. No new SARSEPs can be established after December 31, 1996. However, employers who established SARSEPs prior to January 1, 1997, can continue to maintain them and new employees 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 CU2 Over 50 | Employees who are eligible to make elective salary deferrals to a 408P plan and who would be at least 50 years old by the end of the plan year can defer an additional amount to the plan as a "catch- up" contribution. |
| 408P SIMPLE Plan | A 408P plan is a savings incentive match plan for employees, (SIMPLE). Generally, employers with 100 or fewer employees who meet the minimum in compensation in the previous year can set up a SIMPLE IRA plan. Under a SIMPLE plan, employees can choose to make salary reduction contributions rather than receiving these amounts as part of their regular pay. In addition, employers will contribute matching or nonelective contributions. The two types of SIMPLE plans are the SIMPLE IRA plan and the SIMPLE 401(k) plan. |
| 409A Distribution | Section 409A non-qualified deferred compensation is taxed when received. The distribution is taxed according to the income bracket when received, not the tax bracket when the income was earned. |

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| 457 CU2 Over 50 | A 457(b) plan of state and local governments may allow catch-up contributions for participants who are aged 50 or older. |
| 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 | Deferred compensation plans available for certain state and local governments and tax exempt, non-governmental entities (under IRC Section 501). Employees of sponsoring organizations defer income taxation on retirement savings into future years. Contributions to a participant's account cannot exceed the lesser of: <ol style="list-style-type: none">1. 100% of the participant's includible compensation Or <ol style="list-style-type: none">2. The elective deferral limit determined annually |
| 457CU Increased Limit | A catch-up feature for participants of a 457 Deferred Compensation Plan who are within 3 years of normal retirement age. Eligible participants are limited to contributing the higher of their age 50 catch-up increase or their IRC Section 457(b)(3) catch up increase. |
| Adoption Assistance | Employer-provided amounts paid directly to either the employee or a third party for qualified adoption expenses under a qualified adoption assistance program up to a maximum limit. |
| Adoption Assistance IRC, §125 | IRC §125 allows employees to set aside funds to pay for adoption – qualified adoption expenses under a qualified adoption assistance program up to a qualified maximum limit. |
| Adult Child Health Coverage | Employer-provided health benefits for children under age 27. (Affordable Health Care Act) |
| 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. |
| Annualized Exclusion | 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. |
| Annualized Method | 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. |

| | |
|---|--|
| Annualized Previous Aggregation Method | 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. |
| Bonus | Compensation received by an employee for services performed. A bonus is given in addition to an employee's usual compensation. |
| Cafeteria Plan, IRC §125 | Cafeteria plans meet the requirements of the IRC §125. It is an employer-sponsored benefit plan that permits employees to choose from at least one taxable benefit, such as cash, and a qualified benefit. Generally, employees contribute a portion of their salary on a pretax basis to pay for the qualified benefits. Federal, state, and jurisdictional laws vary in the taxability of these qualified benefits. |
| Certificate of Nonresidency | 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. |
| Clergy Housing Allowance | <p>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">• Down payment on a home• Mortgage payments• Real estate taxes• Property insurance• Utilities• Furnishings and appliances (including repairs)• Structural repairs• Yard maintenance• Snow removal• Trash pickup <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> |
| Concurrent Aggregation | The Concurrent Aggregation method combines the Regular Pay with the Supplemental Pay into a total amount. Taxes are calculated on this total amount. |
| Credit for Tax Paid Elsewhere | 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. |
| Cumulative Aggregation Method | 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. |

| | |
|---|--|
| Cumulative Method | 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. |
| Deceased Worker Pay | 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. |
| Deduction Allowance | The Deduction Allowance is a standard amount to be deducted from the taxable income of all taxpayers for New York state income tax. |
| Dependent, Care IRC §125 | A qualified benefit under IRC §125. Dependent Care includes household and dependent care services employers directly or indirectly pay for or provide to an employee under a dependent care assistance program. |
| Dislocated Worker Tax | Dislocated Worker Tax is included in the state unemployment tax paid by employers in Minnesota. |
| Domestic Partner Benefit (Dependent) | A domestic partner qualifies as a dependent if the requirements of IRC §152 are met. A <i>domestic partner</i> is not legally considered a <i>spouse</i> . While they share a committed relationship, the legal recognition and rights associated with marriage do not apply to domestic partnerships. It's essential to understand that the distinction between the two varies by jurisdiction and local laws. |
| Domestic Partner Benefit (Non-Dependent) | The value of health coverage for a <i>domestic partner</i> that does not qualify as a dependent under IRC §152. |
| Educational Assistance (Job Related) | Employer-paid educational expenses generally available for any form of educational instruction or training that maintains or improves the job-related capabilities of an employee, or meets certain express requirements of the employer, or of applicable law or regulations. The education must be job-related. It is not required that the employer have a written plan or dollar limitations, and the employer may discriminate in favor of highly compensated employees. Expenses generally include tuition, books, supplies, equipment, certain travel and transportation costs. Can include graduate, or undergraduate level courses. Qualifying expenses do not include education to meet the minimum requirements of a job. (IRC §132(d)) |
| Educational Assistance (Non-job Related) | Employer paid qualified non-job related education expenses must be part of an employer-written plan. The plan may not offer other benefits that can be selected instead of education. The plan must not discriminate in favor of highly compensated employees. Excludable limit applies. Generally, include tuition, books, supplies and equipment necessary for class. Educational expenses do not include tools or supplies that the employee may keep after the course is completed, education involving sports, games, hobbies (unless job-related), meals, lodging, or transportation. (IRC §127) |

Glossary

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| Employee | An employee is a person who performs services for another person or entity in return for compensation. |
| Employer | An employer is someone who hires and pays wages, thereby providing a livelihood to the individuals who perform work. |
| Employer Contributions to Qualified Deferrals | Employer contributions, which are not part of a salary reduction, on behalf of an employee, designed to match amounts at a percentage of employee contributions to a trust, which is a part of a qualified cash or deferred arrangement. |
| Exemption Allowance | The Exemption Allowance is the amount of annual income per dependent that can be deducted from taxable income for Mississippi state income tax. |
| Exemption Value | The Exemption Value is the amount of annual income per dependent that can be deducted from taxable income for Montana state income tax. |
| Filing Status | 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. |
| Flat Amount Method | The Flat Amount method applies a state-specified flat amount to a range of taxable gross wages. |
| Flat Rate Combined Method | 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. |
| Flexible Spending Account (FSA), IRC §125 | A qualified benefit under IRC §125. Flexible Spending Accounts allow employees to contribute a portion of wages to an account to pay for health care-related expenses. |
| Golden Parachute | In general, a payment made under a contract entered into by a corporation and key personnel. Under the agreement, the corporation agrees to pay certain amounts to its key personnel in the event of a change in ownership or control of the corporation. |
| Gross Earnings | Gross earnings refer to the total earnings prior to any deductions. |
| Group Term Life Over \$50,000 | A type of term life insurance exceeding \$50,000, covering multiple people under one contract, typically offered by employers as a benefit to employees. |
| Health Savings Account (HSA) | 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. |
| Insurance Benefits | The amount of payment paid into a fund that provides benefits for sickness, accident disability, or death, such as Supplemental Life, Long Term Disability, and Accidental Death and Dismemberment. |
| Jurisdiction | Jurisdiction refers to a legal entity that collects taxes. A jurisdiction can be a state, county, township, city, or school district. |

| | |
|--|---|
| Low Income Exception Limits | 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. |
| LTD Agent, §125 plan | A qualified benefit under IRC §125. Long Term Disability payments are made after six months. Benefits and premium paid by the employer but administered by an Agent. |
| LTD Employer, §125 plan | A qualified benefit under IRC §125. Long Term Disability are payments made after six months. Benefits and premium paid by the employer. |
| LTD Third Party Sick Pay, §125 plan | A qualified benefit under IRC §125. Long term disability payments are made after 6 months. Benefits paid by a Third Party with premium paid by employer. Third Party is paid an insurance premium and assumes the risk. |
| Maximum Tax | 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. |
| Meals For The Convenience Of The Employer | Meals furnished for the employer's convenience and on the employer's premises. |
| Mental Health Tax | Mental Health Tax is a local tax that may be charged in addition to the Occupational License Fee in Kentucky. |
| Military Differential Pay | Military differential (or supplemental) pay is any voluntary payment made by a civilian employer to an employee who has been called up for active duty with the National Guard or U.S. Air Force, Army, Coast Guard, Marine, or Naval Reserves, which is intended to make up some or all of the difference between the employee's higher civilian salary or wages and his/her active duty military pay. |
| Net Pay | 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. |
| No Self Adjust Method | 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. |
| Non Qualified Stock Option | A type of employee stock option that does not qualify for the special tax treatment of incentive stock options. NSOs are taxed at ordinary income tax rates on the difference between the grant price and the exercise price of options. |
| Occupational License Fee | The Occupational License Fee is a local flat rate tax charged on employee's gross wages per pay period in Kentucky. |
| Occupational Privilege Tax | The Occupational Privilege Tax is a local flat amount tax charged on employee's annual gross wages in Pennsylvania, |
| Pay Period | 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. |

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| Percent of Federal-Combined Method | 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. |
| Percent of Federal Method | 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. |
| Personal Exemption | The Personal Exemption is a standard amount to be deducted from the taxable income of all taxpayers for Alabama state income tax. |
| Personal Tax Credit | The Personal Tax Credit is a standard amount to be deducted from the taxable income of all taxpayers for Connecticut state income tax. |
| Pre-Tax Deduction | 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. |
| Previous Aggregation Method | 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. |
| Primary Work Location | <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">1. The place where work is localized, that is, where the employee normally does most of his or her work2. The site of the base of operations, that is, where the employee reports to work, or customarily returns to3. The place from which operations are directed or controlled4. The employee's residence |
| Qualified Moving Expense Reimbursements | Reasonable expenses of moving household goods and personal effects from the former residence to the new residence, and of traveling (including lodging) from the former residence to the new place of residence, for the convenience of the employer. Such term shall not include any expenses for meals. |
| Qualified Parking | Parking a vehicle in a facility that is near the employee's place of work. It includes parking on or near the locations from which employees commute to work using mass transit, commuter highway vehicles, or carpools. It does not include parking at or near the employee's home. 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. |

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| Reciprocal Agreement | 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. |
| Reciprocity | 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. |
| Regular Pay | 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. |
| Reported Tips | Employees working in service-based industries like food and beverage, where tips are customary, are required to report cash, check, and debit and credit card tips received. |
| Roth 401K | An employer-sponsored retirement savings account that allows employees to contribute using after-tax dollars. Contributions to a Roth 401(k) are made with after-tax income. This means that income tax is paid immediately on the earnings that the employee deducts from each paycheck and deposits into the account. Unlike traditional 401(k) plans, where contributions are made with pretax money, withdrawals from a Roth 401(k) are tax-free upon retirement. Both the contributions and any investment gains can be withdrawn without incurring additional taxes. Employers may still match contributions to a Roth 401(k), providing additional benefits to employees. The contribution limits for Roth 401(k)s are adjusted annually for inflation. |
| S Corp 2% Shareholder Insurance Premiums | Health and accident insurance premiums paid on behalf of a greater than 2% S corporation shareholder. A 2% shareholder is someone who owns more than 2% of the outstanding stock of the corporation or stock, possessing more than 2% of the total combined voting power of all stock of the corporation. |
| Self Adjust at a Maximum | 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. |
| Self-Adjust Method | <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> |

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| Severance Pay | <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>Note: Employers that are required by law or contract to provide severance pay use alternate compensation code 29.</p> |
| Standard Deduction | <p>The Standard Deduction is a standard amount to be deducted from the taxable income of all taxpayers for Maryland state income tax.</p> |
| State Disability Insurance (SDI) | <p>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.</p> |
| State Health Insurance | <p>State Health Insurance tax is a flat rate tax applied to employee's current gross annual income and charged to employers in Massachusetts.</p> |
| State Unemployment Insurance (SUI) | <p>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.</p> |
| STD Agent, §125 plan | <p>A qualified benefit under IRC §125. Short Term Disability payments are made within six months.</p> <p>Benefits and premium paid by the employer but administered by an Agent. The Agent bears no insurance risk.</p> |
| STD Employer, §125 plan | <p>A qualified benefit under IRC §125. Short Term Disability are payments made within six months.</p> <p>Benefits and premium paid by the employer.</p> |
| STD Third Party Sick Pay, §125 plan | <p>A qualified benefit under IRC §125. Short term disability are payments made within six months. Benefits are paid by a Third Party with a premium paid by the employer. Third Party is paid an insurance premium and assumes the risk.</p> |
| Subsidiary Tax | <p>Subsidiary Tax is a flat rate tax that is included in an employer's maximum percentage rate for SUI in New York.</p> |
| Supplemental Contribution | <p>Supplemental Contribution is a flat rate tax that is included in an employer's maximum percentage rate for SUI in New York.</p> |

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| Supplemental Pay | <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">• Awards• Back pay• Bonuses• Commissions• Overtime• Prizes• Severance pay <p>The following types of payments may also be considered Supplemental Pay:</p> <ul style="list-style-type: none">• Accumulated sick leave• Nondeductible moving expenses• Retroactive pay increases• Some types of expense allowances <p>Consider whether the supplemental payment is separated from Regular Pay. This can help you determine withholding.</p> |
| Supplemental Pay with Regular Pay | <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> |
| Supplemental Pay without Regular Pay | <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> |
| Surcharge | <p>A Surcharge tax is a percentage of another existing tax.</p> |
| Surcharge (Percent of State) Method | <p>The Surcharge method applies a state-specified flat percentage rate to an existing state tax.</p> |
| Tax Credit | <p>A Tax Credit refers to monies that exceed a specified total tax obligation. This excess amount can be applied against future taxes.</p> |
| Taxable Income | <p>Taxable income refers to any income that is subject to tax.</p> |
| Taxable Wage Base | <p>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.</p> |
| Tiered Flat Rate | <p>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.</p> |

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| Type of Pay | 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> . |
| Vanpool and Transit Passes | 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 entitle 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. Qualified mass transit expenses can either be employer or employee financed. |
| Wages | Wages refers to the total compensation for services rendered. |
| Withholding Allowance | The Withholding Allowance is the amount of annual income per dependent that can be deducted from taxable income for Colorado state income tax. |
| Withholding Exemption | The Withholding Exemption is the amount of annual income per dependent that can be deducted from taxable income for District of Columbia income tax. |
| Withholding Tax | 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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