



# **Sage 100 Payroll Tax Update Guide**

2020 Q4, revision N

October 29, 2020

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## Introduction

This guide describes payroll tax related updates for filing year 2020 and covers changes to withholding tables, standard deductions, exemptions, and wage base limits that have been made to the online Sage 100 payroll tax database. It is a supplement to the Payroll Tax Update Report located on the Payroll Utilities menu, which lists the updates that are installed using the Payroll Tax Update utility.

This guide is provided for informational purposes. Changes to the online payroll tax calculation engine are handled by Sage; however, some updates may also require you to download and install the update available through the Payroll Tax Update utility.

This guide pertains to the versions of Payroll that are compatible with Sage 100 2018 and later.

## Installation instructions

To verify whether you have the latest tax update installed:

1. Select **Payroll > Utilities > Payroll Tax Update**.
2. Click **Proceed** to download and install the latest tax update.
3. To access this task, the Allow Payroll Tax Update security event check box must be selected for your role in Role Maintenance. Select **Payroll > Utilities > Payroll Tax Update**.

## Next steps after installing tax update

Before processing payroll for the new tax year and after installing each tax update, complete the following steps.

1. Review the [list of payroll tax changes](#). You may need to make some additional changes in Sage 100. Additional changes are listed in the Items Changed column and are prefaced with **Note**.
2. Run the **Payroll Status Check** utilities located on the Payroll Utilities menu.
3. For **Federal** and **each state** for which you process payroll, verify that your correct employer unemployment tax rate is entered for the new tax filing year.
  - a. Select Payroll > Setup > Company Tax Group Setup.
  - b. Select the applicable tax group.
  - c. Click the Tax Rates tab.
  - d. Select the applicable tax from the Tax list.
  - e. Enter the effective date and your company's tax rate.
  - f. Click Accept.
4. Complete the steps above for any remaining states for **each of the Sage 100 companies** in which you process payroll.

## Payroll Tax Changes

The tax changes listed below are grouped by the deployment date, which is the date they are made in the online payroll tax calculation engine and, if applicable, are available to download in Sage 100.

### October 29, 2020 Deployment

The following changes were included in the tax update that was deployed October 29, 2020. Unless otherwise noted, these tax changes are available as of October 29, 2020.

#### State Taxes

Code	Description	Items Changed
NJ	New Jersey	Withholding tax tables
<b>Note:</b> Effective January 1, 2020		

#### Local Income Tax Rate Corrections

Code	Description of Items Changed	Amount
OH-CUYCO-SEVCT	Severn Hills City (Cuyahoga County), Ohio	2.5%
OH-CUYCO-SHACT	Shaker Heights City (Cuyahoga County), Ohio	2.25%

### October 15, 2020 Deployment

The following changes were included in the tax update that was deployed October 15, 2020. Unless otherwise noted, these tax changes are effective as of October 1, 2020.

#### Local County Income Tax Rate Increase

Code	Description of Items Changed	Amount
IN-WAYCO	Wayne County, Indiana	2.85%
IN-PUTCO	Pulaski County, Indiana	1.25%

### September 17, 2020 Deployment

The following changes were included in the tax update that was deployed September 17, 2020. Unless otherwise noted, these tax changes are effective as of October 1, 2020.

#### Local Income Tax Rate Decrease

Code	Description of Items Changed	Amount
OH-HAMCO-CINCT	Cincinnati CT (Hamilton County), Ohio	1.8%

Code	Description of Items Changed	Amount
	<b>Note:</b> Effective October 2, 2020	

### Occupational Tax Rate Increase

Code	Description of Items Changed	Amount
KY-GRNCO-GRECT	Greensburg CI (Green County), Kentucky	1.5%

### August 27, 2020 Deployment

The following changes were included in the tax update that was deployed August 27, 2020. Unless otherwise noted, these tax changes are effective as of July 1, 2020.

### New Local Income Tax

Code	Description of Items Changed	Amount
OH-STACO-JTOCT	Jackson-Canton TP, District TOC (Stark County), Ohio <b>Note:</b> Effective March 10, 2020	2.5%
OH-STACO-JTSCT	Jackson-Canton TP, District TSG (Stark County), Ohio <b>Note:</b> Effective November 21, 2019	2.5%

### Local Income Tax Wage Base Increase

Code	Description of Items Changed	Amount
OH-HAMCO-MCACT	McAlisters JEDD VI CT (Hamilton County), Ohio <b>Note:</b> Effective January 1, 2020	\$101,700

### New Local Service Fee

Code	Description of Items Changed	Amount
WV-MARCO-RIVCT	Rivesville CT (Marion County), West Virginia <b>Note:</b> Effective August 1, 2019	\$2.00/weekly

### New Occupational Tax

Code	Description of Items Changed	Amount
KY-BULCO-HEBCT	Hebron Estates CT (Bullitt County), Kentucky	1%

## Occupational Tax Rate Decrease

Code	Description of Items Changed	Amount
KY-GRNCO-GRECT	Greensburg CT (Green County), Kentucky	1.25%

## July 9, 2020 Deployment

The following changes were included in the tax update that was deployed July 9, 2020. Unless otherwise noted, these tax changes are effective as of July 1, 2020.

## State Taxes

Code	Description	Items Changed
ID	Idaho	Withholding tax tables

**Note:** Effective January 1, 2020

## New Local Income Tax

Code	Description of Items Changed	Amount
OH-DARCO-PITVI	Pittsburg Village (Darke County), Ohio	1%

**Note:** Effective January 1, 2019

## New York-New Jersey Waterfront Payroll Tax—Employer Tax Decrease

Code	Description of Items Changed	Amount
NJ-INDCO-NYJWD	New York-New Jersey WD, New Jersey	1.7%
NY-INDCO-NYJWD	New York-New Jersey WD, New York	1.7%

## Pennsylvania Income Tax (PA IT) Resident rate increases

Code	Description of Items Changed	Amount
PA-CHECO-UNISD-WMATP	W. Marlborough TP, Unionville-Chadds SD (Chester County) <b>Note:</b> Effective February 1, 2020	.75%

## Pennsylvania Income Tax (PA IT) Nonresident rate increases

Code	Description of Items Changed	Amount
PA-LUZCO-HAZSD-HAZCT-NR	Hazelton CT, Hazelton SD (Luzerne County)	2%
PA-CHECO-UNISD-WMATP-NR	W Marlborough TP, Unionville-Chadds SD (Chester County) <b>Note:</b> Effective February 1, 2020	.75%
PA-LANCO-WHETP-HEMSD-NR	West Hempfield TP, Hempfield SD (Lancaster County) <b>Note:</b> Effective January 1, 2020	1%

### Pennsylvania Income Tax (PA IT) Nonresident rate decreases

Code	Description of Items Changed	Amount
PA-LYCCO-MILTP-ELYSD-NR	Mill Creek TP, East Lycoming SD (Lycoming County) <b>Note:</b> Effective January 1, 2020	0%
PA-LYCCO-MORTP-ELYSD-NR	Moreland TP, East Lycoming SD (Lycoming County) <b>Note:</b> Effective January 1, 2020	0%
PA-LYCCO-PENTP-ELYSD-NR	Penn TP, East Lycoming SD (Lycoming County) <b>Note:</b> Effective January 1, 2020	0%
PA-LYCCO-SHRTP-ELYSD-NR	Shrewsbury TP, East Lycoming SD (Lycoming County) <b>Note:</b> Effective January 1, 2020	0%
PA-LYCCO-NIPTP-JERSD-NR	Nippenose TP, Jersey Shore SD (Lycoming County) <b>Note:</b> Effective January 1, 2020	0%
PA-LYCCO-SWIBO-SWISD-NR	S Williamsport BO, S Williamsport SD (Lycoming County) <b>Note:</b> Effective January 1, 2020	0%

### Pennsylvania Local Services Taxes (LST) Annual Amount Increases

Code	Description of Items Changed	Amount
PA-BUCCO-BRIBO-BRISD	Bristol BO, Bristol Boro SD (Bucks County) <b>Note:</b> Effective January 1, 2020	\$52
PA-LYCCO-MUCTP-MUNSD	Muncy Creek TP, Muncy SD (Lycoming County) <b>Note:</b> Effective January 1, 2020	\$52

### Philadelphia Pennsylvania Nonresident City Tax Increase

Code	Description of Items Changed	Amount
PA-PHICO-PHISD-PHICT-NR	Philadelphia CT, Philadelphia SD (Philadelphia County)	3.5019%

### June 17, 2020 Deployment

The following changes were included in the tax update that was deployed June 17, 2020. Unless otherwise noted, these tax changes are effective as of July 1, 2020.

### Local Income Tax Rate Change

Code	Description of Items Changed	Amount
OH-PAUCO-PAUCT	Paulding, Ohio	1.1%
OH-CUYCO-MAYCT	Mayfield Heights, Ohio	1.5%



## Local Service Fee Rate Increase

Code	Description of Items Changed	Amount
WV-FAYCO-MONCT	Montgomery (Fayette County), West Virginia	\$1.50/per week

## Local Occupational Tax Rate Increase

Code	Description of Items Changed	Amount
KY-OHICO	Ohio County, Kentucky	1.25%

## April 3, 2020 Deployment

The following changes were included in the tax update that was deployed April 3, 2020. Unless otherwise noted, these tax changes are effective as of April 1, 2020.

### Federal: H.R. 6201 - Families First Coronavirus Response Act

In response to the Families First Coronavirus Response Act (FFCRA or Act), three new earnings tax rules have been added to the Sage 100 Payroll tax calculation service.

The new earning tax rules are:

- Tax Rule -800123, Emergency Paid Family and Medical Leave
- Tax Rule -800121, Emergency Paid Sick Leave - Self
- Tax Rule -800125, Emergency Paid Sick Leave - Others

Medicare and Social Security taxes for these new tax rules were also added. In Sage 100, we have previously grouped all Social Security and Medicare wages and taxes into one category (for regular wages, tips, group term life insurance, and so forth). Because these new emergency leave wages may need to be reported separately, we will not group the wages and taxes into the standard Medicare and Social Security categories. Instead, they will be treated as Other Federal taxes. This is the best way to handle these changes in a timely manner and to ensure that we have the data needed for future reporting purposes.

The new Federal taxes are:

- Federal Medicare Tax EPFML Employer Liability
- Federal Medicare Tax EPFML Withholding
- Federal Social Security Tax EPFML Employer Liability
- Federal Social Security Tax EPFML Withholding
- Federal Medicare Tax EPSLO Employer Liability
- Federal Medicare Tax EPSLO Withholding
- Federal Social Security Tax EPSLO Withholding
- Federal Social Security Tax EPSLO Withholding
- Federal Medicare Tax EPSLS Employer Liability

- Federal Medicare Tax EPSLS Withholding
- Federal Social Security Tax EPSLS Employer Liability
- Federal Social Security Tax EPSLS Withholding

**Further required actions:**

- Make a backup of ..\MAS90 folder before installing this tax update.
- The program fix PR6024T is only compatible with Sage 100 Payroll 2.20.1.  
**Note:** If you are unable to install Payroll 2.20.1 at this time, installing the payroll tax update will enable you to process Payroll with appropriate earnings and taxation, but check stubs and reports will not reflect the correct Federal Other Taxes. We strongly urge you to install or work with your partner to install Payroll 2.20.1 at your earliest convenience in order to remain in compliance.
- For detailed information on what needs to be done in Sage 100 after installing this update, please read Knowledgebase [article ID 104181](#) in its entirety.

**Pennsylvania Income Tax (PA IT) Rate Decreases**

Code	Description of Items Changed	Amount
PA-WASCO-WASCT-WASSD	Washington CT, Washington SD (Washington County)	1.2%
<b>Note:</b> Effective January 1, 2020		

**New Occupational Tax**

Code	Description of Items Changed	Amount
KY-ELLCO	Elliott County (Kentucky)	1%

**February 20, 2020 Deployment**

The following changes were included in the tax update that was deployed February 20, 2020. Unless otherwise noted, these tax changes are effective as of January 1, 2020.

**State Taxes**

Code	Description	Items Changed	Amount
MD	Maryland	Standard deduction increases:	
		Minimum	\$1,550
		Maximum	\$2,300
AR	Arkansas	Withholding tables (regular tables)	
		Withholding tables (low income)	
		Supplemental rate decrease	6.6%

Code	Description	Items Changed	Amount
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**Note:** Effective March 1, 2020

### Pennsylvania Income Tax (PA IT) Resident Rate Increases

Code	Description of Items Changed	Amount
PA-SUSCO-OAKBO-SUSSD	Oakland BO, Susquehanna SD (Susquehanna County)	1%
PA-ALLCO-BALSD-WHIBO	Whitehall BO, Baldwin-Whitehall SD (Allegheny County)	1.7%
PA-BUCCO-NEWTP-CBCSD	New Britain TP, Central Bucks SD ((Bucks County)	1.125%
PA-BUCCO-NEWTP-NPESD	New Britain TP, North Penn SD (Bucks County)	1.125%

### Pennsylvania Income Tax (PA IT) Non-Resident Rate Increases

Code	Description of Items Changed	Amount
PA-SUSCO-OAKBO-SUSSD	Oakland BO. Susquehanna SD (Susquehanna County)	1%
PA-WASCO-WMIBO-AVESD	Westmoreland BO, Avella SD (Washington County)	1%

### Pennsylvania Income Tax (PA IT) Rate Increases

Code	Description of Items Changed	Amount
PA-WESCO-JEACT-HEMSD	Jeannette CT, Hempfield SD (Westmoreland County)	1.4%
PA-WESCO-JEACT-JEASD	Jeannette CT, Jeannette SD (Westmoreland County)	1.4%
PA-WESCO-JEACT-PENSD	Jeannette CT, Penn-Trafford SD (Westmoreland County)	1.4%

### Pennsylvania Local Services Taxes (LST) Annual Amount Increases

Code	Description of Items Changed	Amount
PA-BUTCO-MONSD-CLATP	Clay TP, Moniteau SD (Butler County)	\$52
PA-CAMCO-GEIBO-GRESO	Geistown BO, Greater Johnstown SD (Cambria County)	\$52
PA-CAMCO-GEIBO-RICSD	Geistown, BO, Richland SD (Cambria County)	\$52

Code	Description of Items Changed	Amount
PA-LAWCO-NESTP-NESSD	Neshannock TP, Neshannock SD (Lawrence County)	\$52
PA-CLICO-MILBO-KEYSD	Mill Hall BO, Keystone Central SD (Clinton County)	\$52
PA-WASCO-BEABO-BETSD	Beallsville BO, Bethlehem-Center SD (Washington County)	\$52
PA-BERCO-HERTP-UPESD	Hereford TP, Upper Perkiomen SD (Berks County)	\$52

### January 30, 2020 Deployment

The following changes were included in the tax update that was deployed January 30, 2020. Unless otherwise noted, these tax changes are effective as of January 1, 2020.

#### Local Income Tax Rate Change

Code	Description of Items Changed	Amount
OH-FAICO-LITVI	Lithopolis Village (Fairfield County) Ohio rate decrease	1%

### January 16, 2020 Deployment

The following changes were included in the tax update that was deployed January 16, 2020. Unless otherwise noted, these tax changes are effective as of January 1, 2020.

#### Federal and State Taxes

Code	Description	Items Changed	Amount
MI	Mississippi	Withholding tax tables	
OR	Oregon	New 2020 Filing Status: <input type="checkbox"/> 01- No State W4 2020 or later	
RI	Rhode Island	Withholding tax tables	
VI	Virgin Islands	UI wage base increase	\$28,900

#### New Local Income Tax

Code	Description of Items Changed	Amount
OH-LUCCO-DORCT	Dorr Street JEDD CT (Lucas County) Ohio	2%
OH-MORCO-FULVI	Fulton Village (Marrow County) Ohio	1%

Code	Description of Items Changed	Amount
OH-WOODCO-RISVI	Risingsun Village (Wood County) Ohio	1%
OH-COLCO-WASVI	Washingtonville Village (Columbiana County) Ohio	.5%

### New Occupational Tax

Code	Description of Items Changed	Amount
KY-CRITCO	Carter County, Kentucky	1%
	<p><b>Note:</b> Grayson and Olive Hill locations are changed to the parent location Carter County:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> KY-CRITCO-GRACT</li> <li><input type="checkbox"/> KY-CRITCO-OLICT</li> </ul>	

### Pennsylvania School District Tax Rate Increases

Code	Description of Items Changed	Amount
PA-LUZCO-PITSD-PITCT	Resident: Pittston City, Pittston SD (Luzerne County)	2.2%
PA-ERICO-ERICT-ERISD	Non-Resident: Erie City, Erie City SD (Erie County)	1.65%

### **REVISED:** Local Service Fee Rate Changes

Code	Description of Items Changed	Amount
WV-BOOCO-MADCT	Madison City (Boone County) West Virginia	
	<p><b>Note:</b> On January 6, 2020, the city council voted 'No' to implement the schedule 2020 rate increase. Rate remains:</p>	\$1.25/per week

### Expired Employer Tax

Code	Description of Items Changed	Amount
MIOATERLIAB	Michigan Obligation Assessment Tax	
	<b>Note:</b> Effective December 31, 2019	

## December 30, 2019 Deployment

The following changes were included in the tax update that was deployed December 30, 2019. Unless otherwise noted, these tax changes are effective as of January 1, 2020.

### Federal and State Taxes

Code	Description	Items Changed	Amount
GU	Guam	New Filing Statuses for 2020 W-4 Form: <ul style="list-style-type: none"> <li><input type="checkbox"/> HH1 - Head of Hsehd 2020 or later</li> <li><input type="checkbox"/> HH2 - Head of Hsehd 2020 Ckbx 2c</li> <li><input type="checkbox"/> MJ1 - Married FJ (Filing Jointly) 2020 or later</li> <li><input type="checkbox"/> MJ2 - Married FJ 2020 Ckbx 2c</li> <li><input type="checkbox"/> NR1 – NR (Non-Resident) Alien 2020 or later</li> <li><input type="checkbox"/> NR2 – NR (Non-Resident) Alien 2020 Ckbx 2c</li> <li><input type="checkbox"/> S2 - Single 2020 Ckbx 2c</li> <li><input type="checkbox"/> S1 - Single 2020 or later</li> </ul>	
MA	Massachusetts	Withholding rate decrease	5%
MD	Maryland	Withholding tax rate increase for the following counties:	
MD-ANNCO		Anne Arundel County	2.81%
MD-BALCO		Baltimore County	3.2%
MD-DORCO		Dorchester County	3.2%
MD-KENCO		Kent County	3.2%
MD-STMCO		St Mary's County	3.17%
MD-WASCO		Washington County	3.2%
MD-WORCO		Worcester County	2.25%
		Non-Residents	2.25%
MN	Minnesota	Withholding tax tables	
MN	Minnesota	Dependent exemption increase	\$4,300
MP	Northern Mariana Islands	New Filing Statuses for 2020 W-4 Form: <ul style="list-style-type: none"> <li><input type="checkbox"/> HH1 - Head of Hsehd 2020 or later</li> <li><input type="checkbox"/> HH2 - Head of Hsehd 2020 Ckbx 2c</li> <li><input type="checkbox"/> MJ1 - Married FJ (Filing Jointly) 2020 or later</li> <li><input type="checkbox"/> MJ2 - Married FJ 2020 Ckbx 2c</li> </ul>	

Code	Description	Items Changed	Amount
		<input type="checkbox"/> NR1 – NR (Non-Resident) Alien 2020 or later <input type="checkbox"/> NR2 – NR (Non-Resident) Alien 2020 Ckx 2c <input type="checkbox"/> S2 - Single 2020 Ckx 2c <input type="checkbox"/> S1 - Single 2020 or later	
NM	New Mexico	Withholding tax tables	
		<b>Note:</b> New Mexico has removed the dependent exemption from the tax calculation. The dependent exemption is set to zero for all filing status.	
NM	New Mexico	New Filing Statuses:	
		<input type="checkbox"/> HH1 Head of Household 2020 or later <input type="checkbox"/> MJ1 Married FJ (Filing Jointly) 2020 or later <input type="checkbox"/> S1 Single 2020 or later	
OR	Oregon	Federal deduction increase	\$6,950
VI	Virgin Islands	New Filing Statuses for 2020 W-4 Form:	
		<input type="checkbox"/> HH1 - Head of Hsehd 2020 or later <input type="checkbox"/> HH2 - Head of Hsehd 2020 Ckx 2c <input type="checkbox"/> MJ1 - Married FJ (Filing Jointly) 2020 or later <input type="checkbox"/> MJ2 - Married FJ 2020 Ckx 2c <input type="checkbox"/> NR1 – NR (Non-Resident) Alien 2020 or later <input type="checkbox"/> NR2 – NR (Non-Resident) Alien 2020 Ckx 2c <input type="checkbox"/> S2 - Single 2020 Ckx 2c <input type="checkbox"/> S1 - Single 2020 or later	
VT	Vermont	Withholding tax tables	
VT	Vermont	Dependent exemption increase	\$4,350

### Local Income Tax Rate Changes

Code	Description of Items Changed	Amount
IN-CASSO	Cass County, Indiana tax rate increase	2.7%
IN-DECCO	Decatur County, Indiana tax rate increase	2.5%
IN-FULCO	Fulton County, Indiana tax rate increase	2.68%
IN-GIBCO	Gibson County, Indiana tax rate increase	0.9%

Code	Description of Items Changed	Amount
IN-HAMCO	Hamilton County, Indiana tax rate increase	1.1%
IN-HNYCO	Henry County, Indiana tax rate increase	1.7%
IN-JEFCO	Jefferson County, Indiana tax rate increase	0.9%
IN-JENCO	Jennings County, Indiana tax rate decrease	2.5%
IN-KNOCO	Knox County, Indiana tax rate increase	1.2%
IN-TIPCO	Tippecanoe County, Indiana tax rate increase	1.28%

### New Pennsylvania Local Services Taxes (LST)

Code	Description of Items Changed	Amount
PA-BERCO-TULTP-TULSD	Tulpehocken TP, Tulpehocken SD (Berks County)	\$52
PA-CLACO-LICTIP-KEYSD	Licking TP, Keystone SD (Clarion County)	\$52
PA-GRECO-ALETP-WGRSD	AleppoTP, West Greene SD (Greene County)	\$52
PA-CHECO-OCTSD-WFATP	West Fallowfield TP, Octorara SD (Chester County)	\$52

### Pennsylvania Local Services Taxes (LST) Annual Amount Increases

Code	Description of Items Changed	Amount
PA-HUNCO-WALTP-HUNSD	Walker TP, Huntingdon SD, (Huntingdon County)	\$52
PA-MONCO-UMOSD	Upper Moreland TP, Upper Moreland SD (Montgomery County)	\$52
PA-NOUCO-MTCBO-MOUSD	Mt Carmel BO, Mount Carmel SD (Northumberland County)	\$52
PA-NOUCO-POITP-SHISD	Point TP, Shikellamy SD (Northumberland County)	\$52

### New Pennsylvania School District Taxes

Code	Description of Items Changed	Amount
PA-DELCO-LANBO-WILSD	Resident & Non-Resident: Lansdowne BO William Penn SD (Delaware County)	.5%



## Pennsylvania School District Tax Rate Increases

Code	Description of Items Changed	Amount
PA-NORCO-LNATP-NAZSD	Lower Nazareth TP, Nazareth SD (Northampton County)	1.45%
PA-NORCO-UNATP-NAZSD	Upper Nazareth TP, Nazareth SD (Northampton County)	1.45%
PA-ALLCO-DUQSD-DUQCT	Duquesne CT, Duquesne SD (Alleghany County)	1.80%

## Local Occupational Tax Rate Changes

Code	Description of Items Changed	Amount
KY-BOLCO	Boyle County, Kentucky tax rate increase	1.25%
KY-MONCO-TOMCT	Tompkinsville CT (Montgomery County) Kentucky tax rate increase	1.50%

## Expired Local Services Taxes (LST)

Code	Description of Items Changed
PA-HUNCO-MORTP-JUNSD	Morris TP, Juniata Valley SD (Huntingdon County)

## December 24, 2019 Deployment

The following changes were included in the tax update that was deployed December 24, 2019. Unless otherwise noted, these tax changes are effective as of January 1, 2020.

## Federal and State Taxes

Code	Description	Items Changed	Amount
CO	Colorado	Withholding tax tables	
CO	Colorado	New Filing Statuses for 2020 W-4 Form: <ul style="list-style-type: none"> <li><input type="checkbox"/> HH1 Head of Household 2020 or later</li> <li><input type="checkbox"/> MJ1 Married FJ (Filing Jointly) 2020 or later</li> <li><input type="checkbox"/> S1 Single 2020 or later</li> </ul>	
ID	Idaho	UI wage base increase	\$41,600
IL	Illinois	Standard deduction increase	\$2,325
ME	Maine	Withholding tax tables	
ME	Maine	Dependent exemption increase	\$4,300

Code	Description	Items Changed	Amount
MI	Michigan	Dependent exemption increase	\$4,750
MO	Missouri	Withholding tax tables	
MO	Missouri	Standard deduction increase:	
		Head of Household	\$18,650
		Married Spouse Does Not Work	\$24,800
		Married Spouse Works	\$12,400
		Married Filing Separate	\$12,400
		Single	\$12,400
NC	North Carolina	Standard deduction increase:	
		Head of Household	\$16,125
		Single/Married/Surviving Spouse	\$10,750
ND	North Dakota	Withholding tax tables (W4 before 2020)	
ND	North Dakota	New Filing Statuses for 2020 W-4 Form:	
		<input type="checkbox"/> HH1 Head of Household 2020 or later	
		<input type="checkbox"/> MJ1 Married FJ (Filing Jointly) 2020 or later	
		<input type="checkbox"/> S1 Single 2020 or later	
ND	North Dakota	Dependent exemption increase (W4 before 2020)	\$4,300
ND	North Dakota	UI wage base increase	\$37,900
NJ	New Jersey	Temporary Disability Insurance (TDI) wage base increase (Employee)	\$134,900
<p><b>Note:</b> In addition to installing this tax update, you <b>must</b> also install Sage 100 Payroll 2.20 Program Fix PR6016T for this tax to calculate correctly. The program fix is available by download on the <a href="#">Sage Knowledgebase</a> in article ID 102442.</p>			
NJ	New Jersey	Temporary Disability Insurance (TDI) wage base increase (Employer)	\$35,300
OR	Oregon	Withholding tax tables	
OR	Oregon	Standard deduction increase:	
		Single with fewer than 3 allowances	\$2,315

Code	Description	Items Changed	Amount
		Married or Single with 3 or more allowances	\$4,630
OR	Oregon	Supplemental rate decrease	8%
SC	South Carolina	Withholding tax tables	
SC	South Carolina	Personal allowance increase	\$2,590
SC	South Carolina	Standard deduction increase	\$3,820

**Revised: Massachusetts Paid Family and Medical Leave Tax Code Changes**

Code	Description of Items Changed
MAPFLWH	New - Massachusetts Paid Family Leave Tax Withholding (Employee)
MAPFLERLIAB	New - Massachusetts Paid Family Leave Tax ER Liability (Employer)
MAPMLWH	New - Massachusetts Paid Medical Leave Tax Withholding (Employee)
MAPMLERLIAB	New - Massachusetts Paid Medical Leave Tax ER Liability (Employer)
MAPFMLWH	Existing – Massachusetts Paid Family and Medical Leave Tax Withholding (Employee) <b>Note:</b> This tax will expire on December 31,2019.
MAPFLERLIAB	Existing – Massachusetts Paid Family and Medical Leave Tax ER Liability (Employer) <b>Note:</b> This tax will expire on December 31,2019.

**Further required actions:**

- If these taxes are applicable to your business, your company specific employer **and** employee tax rates **must be manually entered** on the Tax Rates tab in Company Tax Group Setup with an effective date of January 1, 2020.
- You **must** update any existing tax profiles because the Paid Family Leave and Paid Medical Leave taxes are now spilt out into four new taxes and they will need to be manually selected in Tax Profile Maintenance. To update a tax profile see [article ID 94925](#).
- In addition to installing this tax update, you **must** also install Sage 100 Payroll version 2.20 to have these taxes available. Sage 100 Payroll 2.20 is available for download from the [Sage Knowledgebase](#). See [article ID 102364](#).

**New Local Income Taxes**

Code	Description of Items Changed	Amount
OH-LICCO-ALEVI	Alexandria Village (Licking County) Ohio	1%

## Expired Local Income Taxes

Code	Description of Items Changed
OH-AHLCO-MIFVI	Mifflin Village (Ashland County) Ohio <b>Note:</b> Effective December 31, 2019

## Local Occupational Tax Rate Changes

Code	Description of Items Changed	Amount
KY-HOPCO-NORCT	Nortonville (Hopkins County) Kentucky	1.5%

## December 12, 2019 Deployment

The following changes were included in the tax update that was deployed December 12, 2019. Unless otherwise noted, these tax changes are effective as of January 1, 2020.

## Federal and State Taxes

Code	Description	Items Changed	Amount
FED	Federal	Withholding tax tables (2020 W4 Changes)	
FED	Federal	New Filing Statuses for 2020 W-4 Form: <ul style="list-style-type: none"> <li><input type="checkbox"/> HH1 - Head of Hsehd 2020 or later</li> <li><input type="checkbox"/> HH2 - Head of Hsehd 2020 Ckbx 2c</li> <li><input type="checkbox"/> MJ1 - Married FJ (Filing Jointly) 2020 or Later</li> <li><input type="checkbox"/> MJ2 - Married FJ 2020 Ckbx 2c</li> <li><input type="checkbox"/> NR1 – NR (Non-Resident) Alien 2020 or later</li> <li><input type="checkbox"/> NR2 – NR (Non-Resident) Alien 2020 Ckbx 2c</li> <li><input type="checkbox"/> S2 - Single 2020 Ckbx 2c</li> <li><input type="checkbox"/> S1 - Single 2020 or later</li> </ul> <p><b>Note:</b> In addition to installing this tax update, you <b>must</b> also install Sage 100 Payroll version 2.20 to correctly calculate taxes when these new filing statuses are selected. Sage 100 Payroll 2.20 is available for download from the Sage Knowledgebase. See <a href="#">article ID 102364</a>.</p>	
FED	Federal	Withholding tax tables (2019 W4 Changes)	

Code	Description	Items Changed	Amount
FED	Federal	Dependent Allowance increase (2019 W4 Changes)	\$4,300
AK	Alaska	UI wage base increase	\$41,500
AR	Arkansas	Low-Income Withholding Tax Tables	
AR	Arkansas	New Low-Income Filing Statuses: <ul style="list-style-type: none"> <li><input type="checkbox"/> 01 - AR Low Income Single</li> <li><input type="checkbox"/> 02 - AR Low Income HH1 (<i>Head of Household/ Qualifying Widower - 1 or less dependents</i>)</li> <li><input type="checkbox"/> 03 - AR Low Income HH2 (<i>Head of Household/ Qualifying Widower - 2 or more dependents</i>)</li> <li><input type="checkbox"/> 04 - AR Low Income MFJ1 (<i>Married Filing Jointly - 1 or less dependents</i>)</li> <li><input type="checkbox"/> 05 - AR Low Income MFJ2 (<i>Married Filing Jointly - 2 or more dependents</i>)</li> </ul>	
<p><b>Note:</b> You <b>must</b> have Sage 100 Payroll version 2.20 installed to correctly calculate taxes when these new filing statuses are selected. Sage 100 Payroll 2.20 is available for download from the Sage Knowledgebase. See <a href="#">article ID 102364</a>.</p>			
AR	Arkansas	UI wage base decrease	\$7,000
CA	California	Withholding tax tables	
CA	California	Personal exemption increase	\$134.20
CA	California	State Disability Insurance (SDI) wage base increase	\$122,909
CA	California	Standard exemption increase: <ul style="list-style-type: none"> <li>Single, Married Dual Inc/ Multi Emp, Married 0-1 allowances</li> <li>Head of Household, Married 2+ allowances</li> </ul>	\$4,537 \$9,074
CA	California	Low income exemption increase:	

Code	Description	Items Changed	Amount
		Single, Married Dual Inc/ Multi Emp, Married 0-1 allowances	\$15,042
		Head of Household, Married 2+ allowances	\$30,083
CO	Colorado	UI wage base increase	\$13,600
HI	Hawaii	State Disability annual wage base increase	\$58,210.88
		Weekly wage base	\$1,119.44
HI	Hawaii	UI wage base increase	\$48,100
		0 or 1 Allowance	\$1,880
		2 or more Allowances	\$4,630
IA	Iowa	UI wage base increase	\$31,600
IL	Illinois	UI wage base decrease	\$12,740
KY	Kentucky	Standard deduction increase	\$2,650
KY	Kentucky	UI wage base increase	\$10,800
KY	Kentucky	Service Capacity Upgrade Fund Tax wage base increase	\$10,800
MA	Massachusetts	Paid Family Leave and Paid Medical Leave wage base increase	\$137,700
		<b>Note:</b> See section titled <a href="#">REVISED: Massachusetts Paid Family and Medical Leave Tax Code Changes</a> in this document for important information that may require further action.	
MN	Minnesota	UI wage base increase	\$35,000
MO	Missouri	UI wage base decrease	\$11,500
MT	Montana	UI wage base increase	\$34,100
MT	Montana	Administrative Fund Tax wage base increase	\$34,100
NC	North Carolina	UI wage base increase	\$25,200
NJ	New Jersey	Temporary Disability Insurance (TDI) rate decrease	.26%
NJ	New Jersey	Temporary Disability Insurance (TDI) wage base increase	\$134,900

Code	Description	Items Changed	Amount
NJ	New Jersey	Family Leave Insurance (FLI) rate increase	.16%
NJ	New Jersey	Family Leave Insurance (FLI) wage base increase (Employee)	\$134,900
NJ	New Jersey	UI wage base increase	\$35,300
NM	New Mexico	UI wage base increase	\$25,800
NV	Nevada	UI wage base increase	\$32,500
NV	Nevada	Career Enhancement Program Tax wage base increase	\$32,500
NY	New York	Withholding tax tables	
NY	New York	UI wage base increase	\$11,600
NY	New York	Re-employment Service Fund Tax wage base increase	\$11,600
NY	New York – Yonkers	Withholding tax tables	
OH	Ohio	Withholding tax tables	
OH	Ohio	UI wage base decrease	\$9,000
OK	Oklahoma	UI wage base increase	\$18,700
OR	Oregon	UI wage base increase	\$42,100
RI	Rhode Island	UI wage base increase	\$24,000
<p><b>Note:</b> The UI wage base will increase to \$25,500 for employers at the highest tax rate. For employers assigned this highest tax rate, you <b>must</b> select the <b>Alternate Wage Cap</b> checkbox on the <b>Tax Rates</b> tab in <b>Company Tax Group Setup</b>.</p>			
RI	Rhode Island	Temporary Disability Insurance (TDI) wage base increase	\$72,300
RI	Rhode Island	Temporary Disability Insurance (TDI) rate increase	1.3%
RI	Rhode Island	Job Development Assessment (JDA) rate decrease	.21%
UT	Utah	UI wage base increase	\$36,600
VT	Vermont	UI wage base Increase	\$16,100
WA	Washington	UI wage base increase	\$52,700

Code	Description	Items Changed	Amount
	<b>Note:</b> See the note in section titled <a href="#">Tax Rule Changes</a> in this document for additional information.		
WA	Washington	Employment Administration Fund wage base increase	\$52,700
WY	Wyoming	UI wage base increase	\$26,400

### New Local Income Taxes

Code	Description of Items Changed	Amount
OH-HAMCO-MCACT	McAlisters JEDD VI (Hamilton County) Ohio <b>Note:</b> Effective September 24, 2018	1%
OH-PICCO-MADCT	Madison Township JEDD (Pickaway County) Ohio <b>Note:</b> Effective August 20, 2019	2.5%
OH-LICCO-ETCT	Etna-Reynolds JEDD 4 (Licking County) Ohio <b>Note:</b> Effective August 30, 2019	2%

### Local Income Tax Rate Changes

Code	Description of Items Changed	Amount
OH-PICCO-CIRCT	Circleville City (Pickaway County) Ohio rate increase	2.5%
OH-COLCO-LISVI	Lisbon Village (Columbiana County) Ohio rate increase	2%
OH-SUMCO-TALCT	Tallmadge City (Summit County) Ohio rate increase	2.25%
OH-MTGCO-UNICT	Union City (Montgomery County) Ohio rate increase	1.5%
OH-SHECO-SIDCT	Sidney City (Shelby County) Ohio rate decrease	1.65%

### Local Income Tax Rate Changes (Employer)

Code	Description of Items Changed	Amount
OR-MULCO-TRITD	Oregon Tri-Met Transit District (Multnomah County) rate increase	.7737%
OR-LANCO-LANTD	Oregon Lane County Transit District (Lane County) rate increase	.75%



## Local Tax Maximum Wage Limit

Code	Description of Items Changed	Amount
OH-HAMCO-GRECT	Green Township JEDD II CT (Hamilton County) Ohio	\$117,260
OH-HAMCO-GWRCT	Green Township Western Ridge JEDD CT (Hamilton County) Ohio	\$111,075
OH-HAMCO-HRGCIT	Harrison Greene JEDD IV CT (Hamilton County) Ohio	\$107,923
OH-HAMCO-UDFCT	UDF-North Bend JEDD V CT (Hamilton County) Ohio	\$104,039

## New School District Taxes

Code	Description of Items Changed	Amount
OH-ATHCO-ALESD	Alexander 0501 School District (Athens County) Ohio	1%
OH-FAICO-ACLSD	Amanda-Clearcreek 2301 School District (Fairfield County) Ohio	2%

## School District Tax Rate Changes

Code	Description of Items Changed	Amount
OH-DEFCO-HICSD	Hicksville 2004 Exempted Village School District (Defiance County) Ohio rate increase	1.5%
OH-DEFCO-CENSD	Central 2002 School District (Defiance County) Ohio rate increase	1.25%
OH-WAYCO-TRISD	Tri-way 8509 School District (Wayne County) Ohio rate increase	1.75%

## New Occupational Tax

Code	Description of Items Changed	Amount
KY-WARCO-SMGCT	City of Smiths Grove (Warren County) Kentucky	1%
OH-LINCO-CRACT	City of Crab Orchard (Lincoln County) Kentucky	1%

**Note:** Effective August 1, 2019

## Local Occupational Tax Rate Changes

Code	Description of Items Changed	Amount
KY-MTGCO-MTSCT	Mt. Sterling (Montgomery County) Kentucky rate increase <b>Note:</b> Effective July 1, 2019	2%

Code	Description of Items Changed	Amount
KY-HANCO	Hancock County Kentucky rate increase <b>Note:</b> Effective July 1, 2019	1.6%
KY-PENCO	Pendleton County Kentucky rate increase	1%
KY-HENCO-HENCT	Henderson (Henderson County) Kentucky rate increase <b>Note:</b> Effective July 1, 2019	1.49%
KY-JOHCO-PAICT	Paintsville (Johnson County) Kentucky rate increase <b>Note:</b> Effective July 1, 2019	1.25%

### Local Occupational Tax Maximum Wage Limit

Code	Description of Items Changed	Amount
KY-CAMCO-HIHCT	Highlight Heights (Campbell County) Kentucky	\$137,700
OH-CUMCO	Cumberland County Kentucky <b>Note:</b> Effective April 1, 2019	\$750.00

### New Local Service Fee

Code	Description of Items Changed	Amount
WV-OHICO-WHECT	Wheeling (Ohio County) West Virginia	\$2.00/per week

### Expired Tax Codes

Code	Description of Items Changed
MAEMACERLIAB	Massachusetts Employer Medical Assistance (EMAC) Supplemental Contribution Tax <b>Note:</b> Effective December 31, 2019

### Tax Rule Changes

Code	Description of Items Changed
-800023	Illness Leave Wages <b>Note:</b> Effective January 1, 2020 this tax rule will change. It will not be subject to WA Unemployment Wages.

## October 30, 2019 Deployment

The following changes were included in the tax update that was deployed October 30, 2019. Unless otherwise noted, these tax changes are effective as of January 1, 2020.

### Federal and State Taxes

Code	Description	Items Changed	Amount
FED	Federal	Social Security wage base increase	\$137,700
IA	Iowa	Withholding tax tables	
IA	Iowa	Standard deduction increase:	
		0 or 1 allowance	\$1,880
		2 or more allowances	\$4,630
NE	Nebraska	New unemployment taxable wage base for employers who are assigned the unemployment tax rate category of 20 (5.4%)	\$24,000
<p><b>Notes:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> For employers assigned to category 20 you will need to check the <b>Alternate Wage Cap</b> checkbox on the <b>Tax Rates</b> tab in <b>Company Tax Group Setup</b>.</li> <li><input type="checkbox"/> Unemployment taxable wage base for employers assigned tax rate categories 1-19 will remain unchanged at \$9,000.</li> </ul>			
NY	New York	Paid Family Leave rate increase	0.27%
		Annual max	\$196.72
OR	Oregon	Workers Benefit Fund rate decrease	2.2%
WA	Washington	Family & Medical Paid Leave wage base increase	\$137,700

### New Local Income Taxes

Code	Description of Items Changed	Amount
OH-STACO-JCCCT	Jackson-Canton CD JEDD (Stark County) Ohio <b>Note:</b> Effective March 12, 2019	2.5%

### New School District Taxes

Code	Description of Items Changed	Amount
OH-ATHCO-ALESD	Alexander 0501 (Athens County), Ohio	1%
OH-LICCO-NRGSD	Northridge 4509 (Licking County), Ohio	0.5%
OH-MARCO-RIVSD	River Valley 5105 (Marion County), Ohio	1%
OH-MARCO-PLESD	Pleasant 5103 (Marion County), Ohio	1%
OH-CLICO-CLMSD	Clinton-Massie 1402 (Clinton County), Ohio	0.5%

### Local Tax Rate Increase

Code	Description of Items Changed	Amount
OH-STACO-BREVI	Brewster Village (Stark County), Ohio	2.0%
OH-STACO-CANVI	Canal Fulton City (Stark County), Ohio	2.0%
OH-COLCO-EPAVI	East Palestine Village (Columbiana County), Ohio	1.5%

### Local Occupational Tax Rate Changes

Code	Description of Items Changed	Amount
KY-DAVCO	Daviess County, Kentucky rate increase	0.7%
KY-MSHCO-BENCT	Benton City (Marshall County) Kentucky rate increase	0.6%
KY-BULCO-LEBCT	Lebanon Junction City (Bullitt County) Kentucky rate increase	1.5%
KY-KENCO-LUDCT	Ludlow City (Kenton County) Kentucky rate increase	2.0%

### Local Service Fee Rate Changes

Code	Description of Items Changed	Amount
WV-BOOCO-MADCT	Madison City (Boone County) West Virginia weekly rate increase	\$3.00/per week

### Local Occupational Tax Maximum Wage Base Limit Changes

Code	Description of Items Changed	Amount
KY-BOOCO	Boone County, Kentucky Occupational tax wage base increase	\$63,136
	Annual max	\$505.09

Code	Description of Items Changed	Amount
	The following Kentucky localities increased their wage base limit to use the Social Security wage base limit for 2020:	\$137,700
KY-CAMCO-ALECT	Alexandra City (Campbell County)	
KY-CAMCO-COLCT	Cold Spring City (Campbell County)	
KY-KENCO-COVCT	Covington City (Kenton County)	
KY-KENCO-CRVCT	Crestview Hills City (Kenton County)	
KY-METCO-EDMCT	Edmonton City (Metcalf County)	
KY-BOOCO-FLOCT	Florence City (Boone County)	
KY-KENCO-FWRCT	Fort Wright City (Kenton County)	
KY-BRECO-JACCT	Jackson City (Breathitt County)	
KY-KENCO	Kenton County	
KY-CAMCO-NEWCT	Newport City (Campbell County)	
KY-CAMCO-WILCT	Wilder City (Campbell County)	

### School District Income Tax Rate Changes

Code	Description of Items Changed	Amount
OH-MORCO-MOUSD	Mount Gilead Exempted Village School District (Morrow County) Ohio rate increase	1.5%
OH-BUTCO-ROSSD	Ross Local School District (Butler County) Ohio rate increase	1.25%
OH-FULCO-EVESD	Evergreen Local School District (Fulton County) Ohio rate decrease	1.5%
OH-LOGCO-RIVSD	Riverside Local School District (Logan County) Ohio rate decrease	1.5%

### Expired Tax Codes

Code	Description of Items Changed
MO-INDCT-STLCT	*Expired* St Louis CT Regular (NR) ER Liability
MO-INDCT-STLCT	*Expired* St Louis * CT Regular PET ER Liability