

## Payroll Tax Table Update

**Product Group:** Sage 100 Standard ERP  
Sage 100 Advanced ERP

**Product Affected:** Payroll Tax Table Update Levels 4.50, 2013 and 2014

**Number:** PR3039-G--KBA

**Date:** June 30, 2014

**Subject:** 2014 Payroll Tax Tables Update dated 12/20/13, Amended 06/30/14, Version 5.10

**Resolution:** The following is a list of changes contained on the 2014Q1 Tax Table Update delivery as of 12/20/13. Released for 2014-Q3 dated 06/30/14

<u>Code</u>	<u>State Description</u>	<u>Items Changed</u>	<u>Amount</u>
ID	Idaho	Withholding tax tables <b>Note:</b> Updated the different computation methods. Although the figures are effective for 2014, you do not need to adjust the withholding for the months prior to receiving these tables.	
ID	Idaho	Dependent exemption increase	3,950
OH	Ohio	Withholding tax tables— <b>effective 07/01/14</b>	
<b>As of 04/15/14</b>			
PA	Pennsylvania	Credit week limit increase	116
<b>As of 03/28/14</b>			
WI	Wisconsin	Withholding tax tables— <b>effective 04/01/14</b>	
WI	Wisconsin	Supplemental rate <b>NOTE:</b> The Supplemental Percentage of 6.27% has been entered as the default in Tax Table Maintenance. This rate applies to the widest range of employee salaries and is the “Approved Flat Percentage” for employees with Annual Gross Salary between \$21,820 and \$240,190. If you want to use any of the other “Approved Flat Percentages” you will need to change the Supplemental Percentage in Tax Table Maintenance and process multiple payroll runs, as necessary, or enter manual taxes during payroll entry. (See <b>KB ID 33600</b> – How to set up Supplemental Tax Percentage in Tax Table Maintenance).	6.27%
<b>As of 01/10/14</b>			
IL	Illinois	Personal exemption increase	2,125
OR	Oregon	Withholding tax tables	
OR	Oregon	Dependent exemption increase	191
OR	Oregon	Standard deduction increase	
		Single < 3 Allowances	2,115
		Single > 3 Allowances/Married	4,230
OR	Oregon	<b>NOTE:</b> According to the Oregon Withholding Tax Formulas, Effect January 1, 2014 the personal/dependent exemption credit is eliminated for taxpayers with federal adjusted gross income of \$100,000 or more for single or married filing separately or \$200,000 or more for married filing joint or head of household. For your Oregon employees meeting this criteria, <u>you will need to eliminate</u> (enter 0) as the number of Dependent Exemptions in Employee Maintenance, Tax Status for OR (Oregon).	
<b>As of 12/31/13</b>			
MI	Michigan	Dependent exemption increase	4,000
ND	North Dakota	Withholding tax tables	

ND	North Dakota	Dependent exemption increase		3,950
<b>As of 12/23/13</b>				
MA	Massachusetts	Withholding tax tables		
MA	Massachusetts	Supplemental rate increase		6%
MO	Missouri	Standard deduction increase	Head of Household	9,100
			Single/Married Spouse works	6,200
			Married Spouse does not work	12,400
OK	Oklahoma	Withholding tax tables		
VT	Vermont	Withholding tax tables		
VT	Vermont	Dependent exemption increase		3,950
<b>As of 12/20/13</b>				
FED	Federal	Withholding tax tables		
FED	Federal	Dependent exemption increase		3,950
FED	Federal	Social Security wage base increase		117,000
AK	Alaska	UI wage base increase		37,400
AK	Alaska	Employee UI tax rate decrease		0.62%
CA	California	Withholding tax tables		
CA	California	Standard deduction increase		7,812
				3,906
CA	California	Personal exemption increase		116.60
CA	California	Low income exemption increase		25,994
				12,997
CA	California	SDI taxable wage base increase		101,636
CO	Colorado	UI wage base increase		11,700
CT	Connecticut	Personal Exemptions table A and Personal Tax Credits table E increase for Code F		
DE	Delaware	Withholding tax tables		
DE	Delaware	UI wage base increase		18,500
HI	Hawaii	Temporary disability insurance wage base increase	Annual	48,882.60
			Week	940.05
HI	Hawaii	UI wage base increase		40,400
IA	Iowa	UI wage base increase		26,800
ID	Idaho	UI wage base increase		35,200
IL	Illinois	UI wage base decrease		12,960
KS	Kansas	Withholding tax tables		
KY	Kentucky	Standard deduction increase		2,400
KY	Kentucky	Tax Credit decrease		10
KY	Kentucky	UI wage base increase		9,600
MA	Massachusetts	New Employer Medical Assistance Contribution (MAC)		
		<b>NOTE:</b> In order for the Employer MAC to calculate you <u>must</u> enter your employer rate in Tax Table Maintenance before processing payrolls for 2014.		
ME	Maine	Withholding tax tables		
ME	Maine	Dependent exemption increase		3,950
MN	Minnesota	Withholding tax tables		
MN	Minnesota	Dependent exemption increase		3,950
MT	Montana	UI wage base increase		29,000
NC	North Carolina	Withholding tax tables		
NC	North Carolina	Standard deduction increase	Head of Household	12,000
			Single, Married, Qualifying Widow(er)	7,500
NC	North Carolina	Supplemental rate decrease		5.80%
NC	North Carolina	UI wage base increase		21,400
ND	North Dakota	UI wage base increase		33,600
NJ	New Jersey	UI wage base increase		31,500
NJ	New Jersey	Temporary Disability Insurance (TDI) wage increase		31,500
NJ	New Jersey	TDI rate increase		.003800

NJ	New Jersey	Family Leave Insurance (FLI) wage base increase	31,500
NM	New Mexico	Withholding tax tables	
NM	New Mexico	Dependent exemption increase	3,950
NM	New Mexico	UI wage base increase	23,400
NV	Nevada	UI wage base increase	27,400
NY	New York	Withholding tax tables	
NY	New York	Standard deduction increase	
			Married 7,750
			Single 7,250
NY	New York	UI wage base increase	10,300
OK	Oklahoma	UI wage base decrease	18,700
OR	Oregon	UI wage base increase	35,000
PA	Pennsylvania	UI wage base increase	8,750
RI	Rhode Island	Withholding tax tables	
RI	Rhode Island	Temporary Disability Insurance (TDI) wage base increase	62,700
RI	Rhode Island	UI wage base increase	20,600
		<b>Note:</b> Employers who represent the greatest user of the unemployment benefits the UI taxable wage base for 2014 will be 22,100. For those employers you will need to change the Unemployment Tax Limit in Tax Table Maintenance to 22,100.	
SD	South Dakota	UI wage base increase	14,000
UT	Utah	UI wage base increase	30,800
VI	Virgin Islands	UI wage base decrease	22,500
WA	Washington	UI wage base increase	41,300
WY	Wyoming	UI wage base increase	24,500

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