



Sage 100 Payroll 2.19 Tax Update

2019 Q1 - Revision D

January 31, 2019

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Introduction

This guide describes changes related 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 Sage 100 Payroll that are compatible with Sage 100 2018 and later.

Installation Instructions

To verify whether you have the latest system tax update installed:

1. Select **Payroll > Utilities > Payroll Tax Update**.
2. Click **Proceed** to the prompt to download and install the latest tax update.

You must have the proper Payroll Security Event selected in Role Maintenance to access this task.

3. Select **Payroll > Utilities > Payroll Tax Update**.
4. If a new tax update was installed then run the **Payroll Status Check utility** located on the Payroll Utilities menu to verify no errors are found and no further action is required.

Next Steps After Installing Update

Before processing payroll for the new tax year, complete the following steps.

1. Review the [payroll tax changes](#). You may need to make some additional changes in Sage 100 or be aware of additional information. Additional changes and information are listed in the Items Changed column and are prefaced with **Note**.
2. Verify your correct employer unemployment tax rate is entered for the new tax filing year.
 - a. Open **Payroll > Setup > Company Tax Group Setup**
 - b. Select the applicable **Tax Group**
 - c. Click on the **Tax Rates** tab
 - d. Select the applicable **Tax** from drop down list
 - e. Enter the **Effective Date** and your company's **Tax Rate**
 - f. Click **Accept**
3. Complete the step above for each state for which you process payroll **and** for each of your Sage 100 companies for which you process payroll.

Payroll Tax Changes Effective January 1, 2019

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

January 31, 2019 Deployment

The following changes were included in the tax update that was deployed January 31, 2019.

Federal and State Taxes

Code	Description	Item Changed	Amount
AL	Alabama	Withholding tax tables	
CO	Colorado	Withholding tax tables	
CO	Colorado	Dependent exemption increase	4,200
<p>Note: Employees claiming more than six allowances receive the same total exemption as if six allowances are claimed.</p>			
MN	Minnesota	Dependent exemption increase	4,250
MO	Missouri	New filing status: MS - Married Filing Separately	
NJ	New Jersey	Withholding tax tables	

Local Tax Rate Increases

Code	Description of Item Changed	Amount
OH-FRANCO-RYNCT-NR-RTWH	Reynoldsburg CI (Franklin County), Ohio	2.5%

January 10, 2019 Deployment

The following changes were included in the tax update that was deployed January 10, 2019.

Federal and State Taxes

Code	Description	Item Changed	Amount
HI	Hawaii	UI wage base	46,800
ID	Idaho	UI wage base increase	40,000
ND	North Dakota	Withholding tax tables	
ND	North Dakota	Dependent exemption increase	4,200
MA	Massachusetts	Withholding tax tables	

Code	Description	Item Changed	Amount
MD	Maryland	Caroline County withholding tax rate changed from 2.8% to 3.20%.	
MI	Michigan	Dependent exemptions increase	4,400
MS	Mississippi	Withholding tax tables	
RI	Rhode Island	Withholding tax tables	
VI	Virgin Islands	UI wage base increase	26,500
VT	Vermont	Withholding tax tables	
VT	Vermont	Supplemental rate increase	6.60%

Employer Other Taxes

Code	Description of Item Changed	Amount
HIETTERLIAB	Revised: Hawaii Employment and Training Tax wage base	46,800

Local Tax Rate Increases

Code	Description of Item Changed	Amount
IN-CARCO-RTWH	Carroll County, Indiana	2.2733%
IN-CASCO-RTWH	Cass County, Indiana	2.6%
IN-DEACO-RTWH	Dearborn County, Indiana	1.2%
IN-GRACO-RTWH	Grant County, Indiana	2.55%
IN-HANCO-RTWH	Hancock County, Indiana	1.74%
IN-HUNCO-RTWH	Huntington County, Indiana	1.95%
IN-JENCO-RTWH	Jennings County, Indiana	3.15%
IN-WHICO-RTWH	White County, Indiana	2.32%

Local Tax Rate Decreases

Code	Description of Item Changed	Amount
OH-COSCO-CONVI-NR-RTWH	Conesville Village (Coshocton County), Ohio	.5%
OH-HARCO-PATVI-NR-RTWH	Patterson Village (Hardin County), Ohio	.5%

New Pennsylvania Local Services Taxes (LST)

Code	Description of Item Changed	Annual LST Amount
PA-BERCO-PERTP-HAMSD-NR-LST	Berks County Perry TP, Hamburg SD	26
PA-BERCO-BETTP-TULSD-NR-LST	Berks County Bethel TP, Tulpehocken SD LST	52
PA-BRACO-ATHTP-ATHSD-NR-LST	Bradford County Athens TP, Athens SD LST	52
PA-CENCO-CENBO-PENSD-NR-LST	Centre County Centre Hall BO, Penns Valley SD LST	10
PA-CENCO-GRETP-PENSD-NR-LST	Centre County Gregg TP, Penns Valley SD LST	52
PA-CENCO-MILBO-PENSD-NR-LST	Centre County Millheim BO, Penns Valley SD LST	52
PA-CENCO-PENTP-PENSD-NR-LST	Centre County Penn TP, Penns Valley SD LST	52
PA-CENCO-POTTP-PENSD-NR-LST	Centre County Potter TP, Penns Valley SD LST	52
PA-DELCO-LANBO-WILSD-NR-LST	Delaware County Lansdowne BO, William Penn SD LST	52
PA-FULCO-TODTP-CFUSD-NR-LST	Fulton County Todd TP, Central Fulton SD LST	52
PA-LEBCO-HEITP-EASSD-NR-LST	Lebanon County Heidelberg TP, Eastern Lebanon SD LST	52
PA-MONCO-SPRTP-SPRSD-NR-LST	Montgomery County Springfield TP, Springfield Twp SD LST	52

Pennsylvania Local Services Taxes (LST) Annual Amount Increases

Code	Description of Item Changed	Annual LST Amount
PA-ARMCO-MANTP-ARMSD-NR-LST	Armstrong County Manor TP, Armstrong SD LST	52
PA-BERCO-LAUBO-MUHSD-NR-LST	Berks County Laureldale BO, Muhlenberg SD LST	52
PA-BLACO-MARBO-SPRSD-NR-LST	Blair County Martinsburg BO, Spring Cove SD LST	52
PA-BRACO-WYSTP-TOWSD-NR-LST	Bradford County Wysox TP, Towanda SD LST	52
PA-CAMCO-FRABO-CONSD-NR-LST	Cambria County Franklin BO, Conemaugh Valley SD LST	52
PA-CHECO-KENSD-NEWTP-NR-LST	Chester County New Garden TP, Kennett SD LST	52
PA-CRACO-WMETP-CRASD-NR-LST	Crawford County West Mead TP, Crawford Ctrl SD LST	52
PA-LEHCO-EPESD-UMITP-NR-LST	Upper Milford TP, East Penn SD LST	52

Code	Description of Item Changed	Annual LST Amount
PATVI-NR-RTWHPA-LACCO-VANBO-FORS-D-NR-LST	Lackawanna County Vandling BO, Forest City SD LST	52
PA-WASCO-TWIBO-CHASD-NR-LST	Washington County Twilight BO, Charleroi SD LST	52

December 27, 2018 Deployment

The following changes were included in the tax update that was deployed December 27, 2018.

Federal and State Taxes

Code	Description	Item Changed	Amount
FED	Federal	Withholding tax tables	
FED	Federal	Dependent exemption increase	4,200
AK	Alaska	UI wage base increase	39,900
HI	Hawaii	Temporary Disability Insurance (TDI) wage base increase:	
		Annual	56,580.16
		Weekly	1,088.08
HI	Hawaii	UI wage base increase	46,900
IL	Illinois	Personal exemptions increase	2,275
KY	Kentucky	Standard deductions increase	2,590
MN	Minnesota	Withholding tax tables	
MO	Missouri	Withholding tax tables	
MO	Missouri	Standard deduction increases:	
		Single & Married Spouse works	12,200
		Married Spouse does not work	24,400
		Head of Household	18,350
ND	North Dakota	UI wage base increase	36,400
NY	New York	Withholding tax tables	
NY	New York-Yonkers	Withholding tax tables	
OH	Ohio	Withholding tax tables	
OR	Oregon	Withholding tax tables	
OR	Oregon	Standard deduction increases:	
		Single with fewer than 3 allowances	2,270

Code	Description	Item Changed	Amount
		Single with 3 or more allowances or Married	4,575
		Federal withholding deduction increase	6,800
RI	Rhode Island	UI wage base increase	23,600
RI	Rhode Island	UI wage base increase Employers at Highest Rate	25,100
SC	South Carolina	Withholding tax tables	
SC	South Carolina	Dependent exemption increase	2,510
UT	Utah	UI wage base increase	35,300

Employer Other Taxes

Code	Description of Item Changed	Amount
HIETTERLIAB	Hawaii-Employment and Training Tax taxable wage base increase	46,900
RIJDTTERLIAB	Job Development Fund Rhode Island employer tax rate increase	.29%

Local Taxes

Code	Description of Item Changed	Amount
OH-PORCO-BRICT	Brimfield-Kent JEDD City (Portage County) Ohio tax rate increase	1.5%
OH-SUMCO-BRICT	Brimfield Tallmadge JEDD City (Summit County) Ohio tax rate increase	1.5%
OR-MULCO-TRITD	Multnomah County Oregon Tri-Met Transit District employer tax rate increase	.007637%
OR-LANCO-LANTD	Lane County Oregon Transit District employer tax rate increase	.0074%
PA-LUZCO-HAZSD	Hazleton City (Luzerne County) Pennsylvania tax rate increase	2.75%
	Note: retroactive effective date July 1, 2018	

December 13, 2018 Deployment

The following changes were included in the tax update that was deployed December 13, 2018.

Federal and State Taxes

Code	Description	Item Changed	Amount
FED	Federal	Social Security wage base increase	132,900
CA	California	Withholding tax tables	
CA	California	Personal exemption increase	129.80
CA	California	State Disability Insurance (SDI) wage base increase	118,371
CA	California	Standard exemption increase: Single, Married Dual Inc/Multi Emp, Married 0-1 allowances	4,401
		Head of Household, Married 2+ allowances	8,802
CA	California	Low income exemption increase: Single, Married Dual Inc/Multi Emp, Married 0-1 allowances	14,573
		Head of Household, Married 2+ allowances	29,146
CO	Colorado	UI wage base increase	13,100
GA	Georgia	Withholding tax tables	
GA	Georgia	Standard deduction increase: Married Filing Joint	6,000
		Single/Head of Household	4,600
		Married Filing Separately	3,000
GA	Georgia	Regular & Supplemental withholding rate decrease	5.75%
GU	Guam	Withholding tax tables	
IA	Iowa	Withholding tax tables	
IA	Iowa	Standard deduction increase: 0 or 1 Allowance	1,690
		2 or more Allowances	4,160
IA	Iowa	UI wage base increase	30,600
KY	Kentucky	UI wage base increase	10,500
ME	Maine	Withholding tax tables	

Code	Description	Item Changed	Amount
ME	Maine	Dependent exemption increase	4,200
MN	Minnesota	UI wage base increase	34,000
MO	Missouri	UI wage base decrease	12,000
MP	Northern Marina Islands	Withholding tax tables	
MT	Montana	UI wage base increase	33,000
NC	North Carolina	Withholding tax tables	
NC	North Carolina	Standard deduction increase:	
		Single, Married, Surviving Spouse	10,000
		Head of Household	15,000
NC	North Carolina	Regular & Supplemental withholding rate decrease	5.35%
NC	North Carolina	UI wage base increase	24,300
NJ	New Jersey	State Disability Insurance (SDI) rate decrease	.17%
NJ	New Jersey	State Disability Insurance (SDI) wage base increase	34,400
NJ	New Jersey	Family Leave Insurance (FLI) rate decrease	.08%
NJ	New Jersey	Family Leave Insurance (FLI) wage base increase	34,400
NJ	New Jersey	UI wage base increase	34,400
NM	New Mexico	UI wage base increase	24,800
NV	Nevada	UI wage base increase	31,200
NY	New York	UI wage base increase	11,400
NY	New York	Paid Family Leave increase	.153%
OK	Oklahoma	UI wage base increase	18,100
OR	Oregon	UI wage base increase	40,600
OR	Oregon	Workers Benefit Fund decrease	2.4 cents/hour
VT	Vermont	UI wage base decrease	15,600
WA	Washington	UI wage base increase	49,800
WA	Washington	Family Paid Leave Total Premium	0.4%
		Employee Premium	0.2533%

Code	Description	Item Changed	Amount
		Employer Premium	0.1467%
WY	Wyoming	UI wage base increase	25,400

New Local Taxes

Code	Description of Item Changed	Amount
MI-INGCO-ELACT	East Lansing City, Michigan	1%
OH-SESCO-BLOVI	Bloomville Village (Seneca County), Ohio	1%
OH-DARCO-WAYVI	Wayne Lakes Village (Darke County), Ohio	1%

New School District Taxes

Code	Description of Item Changed	Amount
OH-PORCO-JAGSD	James A Garfield SD #6704 (Portage County), Ohio	1.5%
OH-SUMCO-NORSD	Norton SD #7711 (Summit County), Ohio	.5%
OH-AUGCO-STMSD	St Mary's SD #0604 (Auglaize County), Ohio	1%
OH-LUCCO-GRASD	Granville SD #4501 (Licking County), Ohio	0.75%
OH-WAYCO-GRESO	Green SD #8503 (Wayne County), Ohio	0.5%

Local Tax Rate Increases

Code	Description of Item Changed	Amount
OH-MTGCO-GERCT	Germantown City (Montgomery County), Ohio	1.5%
OH-SUMCO-MACCT	Macedonia City (Summit County), Ohio	2.5%
OH-SUMCO-MNOCT	Macedonia Northfield JEDD (Summit County), Ohio	2.5%
OH-WASCO-MARCT	Marietta City (Washington County), Ohio	1.85%
OH-GEACO-MIDVI	Middlefield Village (Geauga County), Ohio	1.25%
OH-BROCO-MTOVI	Mt Orab Village (Brown County), Ohio	1.35%
OH-LORCO-WEELVI	Wellington Village (Hamilton County), Ohio	1.75%

Occupational Tax Rate Increases

Code	Description of Item Changed	Amount
KY-KENCO-FMICT	Fort Mitchell (Kenton County), Kentucky	1.25%
KY-KENCO-CRVCT	Crestview Hills (Kenton County), Kentucky	1%
KY-MASCO-MAYCT	Maysville City (Mason County), Kentucky	1.99%

School District Tax Rate Increases

Code	Description of Item Changed	Amount
OH-MERCO-CELCT	Celina City SD (Mercer County), Ohio	1%

Local Tax Wage Base Increases

Code	Description of Item Changed	Amount
KY-BOOCO	Boone County, Kentucky Occupational tax wage base increase	62,012
	Annual max	496.10
The following Kentucky localities increased their wage base limit to use the Social Security wage base limit for 2019:		132,900
	Alexandra City (Campbell County)	
	Cold Spring City (Campbell County)	
	Covington City (Kenton County)	
	Crestview Hills City (Kenton County)	
	Edmonton City (Metcalf County)	
	Florence City (Boone County)	
	Fort Wright City (Kenton County)	
	Jackson City (Breathitt County)	
	Kenton County	
	Newport City (Campbell County)	
	Simpson County	
	Wilder City (Campbell County)	
OH-HAMCO-GWRCT	Green Township, Western Ridge JEDD wage base (Hamilton County), Ohio	115,300
OH-HAMCO-GRECT	Green Township, JEDD wage base (Hamilton County), Ohio	109,218
OH-HAMCO-HRGCT	Harrison Greene JEDD IV wage base (Hamilton County), Ohio	106,199