

Deltek Costpoint Essentials

Tax Table Updates for 2020

With Filing Status Updates

February 27, 2020

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INTRODUCTION

This document is updated regularly and is based on information provided by BNA. Responsibility for correct withholding of federal, state, and local income taxes remains with the employer. Deltek, Inc. assumes no liability for the accuracy of the information in this document.

State Abbreviations

The state abbreviations used throughout the system are maintained in the Manage States and Provinces screen in Costpoint System Administration and cannot be changed.

Special Programming Instructions

This section lists special setup requirements for those states that require a little extra attention and/or have more steps involved in calculating their income tax than the tax table or percentage methods.

Special Setup Instructions

The states in this section do not have special programming; however, an explanation is needed to understand the correlation between the filing statuses as related to state requirements.



If you use the Print/Reprint Payment Advices and/or Print/Reprint Paychecks applications and you have employees working in a state or states that require the pay rate be included on the check stub, you must select the **Include Pay Rate on Paychecks and Advices** check box in the Manage State Taxes screen for those state(s). If an employee's FLSA status is **Non-exempt** and the **Include Pay Rate on Paychecks and Advices** check box is selected for the employee's SUTA state, the employee's pay rate(s) will be included on the check stub.

FEDERAL TAX COMPUTATION

Form W-4 is from 2019 or earlier

Percentage Method — Based on Gross Pay

If taxes are based on gross pay, the program follows the steps below to calculate the tax liability:

Regular checks:

1. Gross Pay - (Federal Exempt Deductions ^{a1} + Federal Exempt Pay Types ^{a2}) x Number of Pay Periods per Year = Gross Annual Wages
2. Gross Annual Wages - (Number of Exemptions x Exemption Amount^b) = Annual Taxable Wages
3. ((Annual Taxable Wages - **For Taxable Income Over** Amount) x Tax Percentage) + **Base Tax**)^c = Annual Tax Liability
4. (Annual Tax Liability / Number of Pay Periods per Year) = Tax Liability for Current Period
5. Any **Additional Amount** entered in the Manage Employee Taxes screen is added to the Tax Liability for Current Period.

Regular checks: (For Nonresident Aliens)

1. Gross Pay - (Federal Exempt Deductions ^{a1} + Federal Exempt Pay Types ^{a2}) x Number of Pay Periods per Year = Gross Annual Wages
2. Gross Annual Wages + Nonresident Alien Addition Amount (from Federal Taxes) = Adjusted Gross Annual Wages
3. Adjusted Gross Annual Wages - (Number of Exemptions x Exemption Amount^b) = Annual Taxable Wages
4. (((Annual Taxable Wages - **For Taxable Income Over** Amount) x Tax Percentage) + **Base Tax**)^c = Annual Tax Liability
5. (Annual Tax Liability / Number of Pay Periods per Year) = Tax Liability for Current Period
6. Any **Additional Amount** entered in the Manage Employee Taxes screen is added to the Tax Liability for Current Period.

PLUS Adjustment (calculation for adjustment is below)

1. Gross Pay - (Federal Exempt Deductions + Federal Exempt Pay Types) x Number of Pay Periods per Year = Gross Annual Wages
2. Gross Annual Wages + Nonresident Alien Addition amount (from Federal Taxes) = Adjusted Gross Annual Wages
3. Adjusted Gross Annual Wages - (Number of Exemptions x Exemption Amount) = Annual Taxable Wages
4. (**Base Tax** + ((Annual Taxable Wages - **For Taxable Income Over** Amount) x Plus %)^g - ((Annual Taxable Wages - **For Taxable Income Over** Amount) x Less %)^h)^f = Annual Tax Liability
5. (Annual Tax Liability / Number of Pay Periods per Year) = Tax Liability for Current Period
(Note: In step 4, the amount calculated for "g" and "h", one would be zero or both would be zero.)

Bonus checks:

Amount of Bonus x **Supplemental Earnings Tax Percent** in the Manage Federal Taxes screen = Amount to be withheld or, if **00** is entered as **Supplemental Earnings Tax Percent** in the Manage Federal Taxes screen, then the amount of the bonus is added to the employee's annual salary^d from the Manage Employee Salary Information screen. The top tax rate^e for this amount is multiplied by the bonus to arrive at the tax withheld. In addition, for all bonuses, the **Additional Amount** field in the Manage Employee Taxes screen is ignored.

- a1:** Deductions that have been set up as **Federal Exempt** in the Federal Taxability subtask of the Manage Deductions screen.
- a2:** Pay Types that have been set up as **Federal Exempt** in Manage Pay Type Taxability screen.
- b:** **Exemption Amount** from the Manage Federal Taxes screen.
- c:** From the appropriate Federal Tax Table.
- d:** Annual Rate from the Manage Employee Salary Information screen.
- e:** The highest percentage for the annual tax liability from the appropriate Federal Tax Table is used.
- f:** Withholding Table for Nonresident Alien adjustment from Manage Advance Earned Income Credit Tables (PRMEIC)

Form W-4 is from 2020 or later

Percentage Method — Based on Gross Pay

If taxes are based on gross pay, the program follows the steps below to calculate the tax liability:

Regular checks:

1. Gross Pay - (Federal Exempt Deductions ^{a1} + Federal Exempt Pay Types ^{a2}) x Number of Pay Periods per Year = Gross Annual Wages
2. Gross Annual Wages - (Adjusting Amount Multiplier ^{b1} x Exemption Amount^{b2}) + Other Income Amount ^{b3} + Deduction Amount ^{b4} = Annual Taxable Wages
3. (((Annual Taxable Wages - **For Taxable Income Over** Amount) x Tax Percentage) + **Base Tax**^{c1} - ((Number of Federal Dependents ^{c2} x Qualifying Children under 17 Amount) + (Number of Federal Other Dependents ^{c3} x Other Dependents Amount) - Other Tax Credit Amount ^{c4} = Annual Tax Liability
4. (Annual Tax Liability / Number of Pay Periods per Year) = Tax Liability for Current Period
5. Any **Additional Amount** entered in the Manage Employee Taxes screen is added to the Tax Liability for Current Period.

Regular checks: (For Nonresident Aliens)

1. Gross Pay - (Federal Exempt Deductions ^{a1} + Federal Exempt Pay Types ^{a2}) x Number of Pay Periods per Year = Gross Annual Wages
2. Gross Annual Wages + Nonresident Alien Addition Amount (from Federal Taxes) = Adjusted Gross Annual Wages
3. Adjusted Gross Annual Wages - (Adjusting Amount Multiplier ^{b1} x Exemption Amount^{b2}) + Other Income Amount ^{b3} + Deduction Amount ^{b4} = Annual Taxable Wages

4.
$$(((\text{Annual Taxable Wages} - \text{For Taxable Income Over Amount}) \times \text{Tax Percentage}) + \text{Base Tax})^{c1} - ((\text{Number of Federal Dependents} \times \text{Qualifying Children under 17 Amount }^{c2}) + (\text{Number of Federal Other Dependents} \times \text{Other Dependents Amount }^{c3}) - \text{Other Tax Credit Amount }^{c4}) = \text{Annual Tax Liability}$$
5.
$$(\text{Annual Tax Liability} / \text{Number of Pay Periods per Year}) = \text{Tax Liability for Current Period}$$
6. Any **Additional Amount** entered in the Manage Employee Taxes screen is added to the Tax Liability for Current Period.

Bonus checks:

Amount of Bonus x **Supplemental Earnings Tax Percent** in the Manage Federal Taxes screen = Amount to be withheld or, if **00** is entered as **Supplemental Earnings Tax Percent** in the Manage Federal Taxes screen, then the amount of the bonus is added to the employee's annual salary^d from the Manage Employee Salary Information screen. The top tax rate^e for this amount is multiplied by the bonus to arrive at the tax withheld. In addition, for all bonuses, the **Additional Amount** field in the Manage Employee Taxes screen is ignored.

- a1:** Deductions that have been set up as **Federal Exempt** in the Federal Taxability subtask of the Manage Deductions screen.
- a2:** Pay Types that have been set up as **Federal Exempt** in Manage Pay Type Taxability screen.
- b1:** **Adjusting Amount Multiplier** from the Manage Federal Taxes screen.
- b2:** **Exemption Amount** from the Manage Federal Taxes screen.
- b3:** **Other Income Amount** from the Manage Employee Taxes
- b4:** **Deduction Amount** from the Manage Employee Taxes
- c1:** From the appropriate Federal Tax Table.
- c2:** **Qualifying Children under 17 Amount** from the Manage Federal Taxes screen.
- c3:** **Other Dependents Amount** from the Manage Federal Taxes screen.
- c4:** **Other Tax Credit Amount** from the from the Manage Employee Taxes
- d:** Annual Rate from the Manage Employee Salary Information screen.
- e:** The highest percentage for the annual tax liability from the appropriate Federal Tax Table is used.

FEDERAL TAXES

The following amounts and percentages are used for federal taxes in Costpoint (Manage Federal Taxes screen):

Federal Taxes

| | Payroll Year 2020 | Payroll Year 2019 | Payroll Year 2018 | Payroll Year 2017 |
|--|----------------------|----------------------|----------------------|----------------------|
| Social Security Limit | 137,700.00 | 132,900.00 | 128,400.00 | 127,200.00 |
| Social Sec Employer Percent | 6.2% | 6.2% | 6.2% | 6.2% |
| Social Sec Employee Percent | 6.2% | 6.2% | 62% | 6.2% |
| Medicare Limit | No limit | No limit | No limit | No limit |
| Medicare Employer Percent | 1.45% | 1.45% | 1.45% | 1.45% |
| Medicare Employee Percent | 1.45% | 1.45% | 1.45% | 1.45% |
| Medicare Employee Additional Tax (above 200,000) | 0.9% | 0.9% | 0.9% | 0.9% |
| FUTA Limit | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 |
| FUTA Percent | 6.00% | 6.00% | 6.00% | 6.00% |
| Exemption Amount | 4,300.00 | 4,200.00 | 4,150.00 | 4,050.00 |
| Supplemental Earnings Tax Percent | 22.00% | 22.00% | 22.00% | 25.00% |
| Supplemental Tax Percent (Wages over \$1,000,000) | 37.00% | 37.00% | 37.00% | 39.60% |
| 401(k) Deferral Limit | 19,500.00 | 19,000.00 | 18,500.00 | 18,000.00 |
| 401(k) Wage Limit | 285,000.00 | 280,000.00 | 275,000.00 | 270,000.00 |
| Nonresident Alien Additional Amount * | 12,400.00 | 8,000.00 | 7,850.00 | 2,300.00 |
| Federal Poverty Level | 12,760.00 | 12,490.00 | 12,140.00 | 12,060.00 |
| Safe Harbor Affordability Rate | 0.0978 | 0.0986 | 0.0956 | 0.0969 |

* If the employee's Nonresident Alien check box is selected with a Form W-4 Version equal to 2019 on the Manage Employee Taxes screen and the check date is greater than or equal to 01/01/2020, the Nonresident Alien Additional Amount will be \$8,100.00.

Federal Taxes – Related to 2020 Form W-4

| | Payroll Year 2020 |
|---|-------------------|
| Fixed Number of Exemptions – Step 2 of W-4 is Checked | 0 |
| Fixed Number of Exemptions – Married | 3 |
| Fixed Number of Exemptions – Single | 2 |
| Fixed Number of Exemptions – Head of Household | 2 |
| Dependent Credit Amounts – Qualifying Children under 17 | 2,000.00 |
| Dependent Credit Amounts – Other Dependents | 500.00 |
| W-4 Deductions Worksheet - Married | 24,800.00 |
| W-4 Deductions Worksheet – Single | 12,400.00 |
| W-4 Deductions Worksheet – Head of Household | 18,650.00 |

FUTA Credit Reduction States

| Payroll Year | State | Credit Reduction % |
|--------------|-------------------|--------------------|
| 2019 | US Virgin Islands | 2.70% |

FEDERAL TAX TABLES

The following amounts and percentages are used for the federal tax tables in the Costpoint (Manage Federal Tax Tables screen) effective January 1, 2020.

<https://www.irs.gov/pub/irs-pdf/p15t.pdf>

Step 2 of W-4 is not Checked

Single Filing Status - Federal Tax Tables

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|------------|-------------------|
| 0.00 | 0.00 | 0.00% |
| 3,799.99 | 0.00 | 10.00% |
| 13,674.99 | 987.50 | 12.00% |
| 43,924.99 | 4,617.50 | 22.00% |
| 89,324.99 | 14,605.50 | 24.00% |
| 167,099.99 | 33,271.50 | 32.00% |
| 211,149.99 | 47,367.50 | 35.00% |
| 522,199.99 | 156,235.00 | 37.00% |

Married Filing Status - Federal Tax Tables

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|------------|-------------------|
| 0.00 | 0.00 | 0.00% |
| 11,899.99 | 0.00 | 10.00% |
| 31,649.99 | 1,975.00 | 12.00% |
| 92,149.99 | 9,235.00 | 22.00% |
| 182,949.99 | 29,211.00 | 24.00% |
| 338,499.99 | 66,543.00 | 32.00% |
| 426,599.99 | 94,735.00 | 35.00% |
| 633,949.99 | 167,307.50 | 37.00% |

Head of Household Filing Status - Federal Tax Tables

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|----------|-------------------|
|-------------------------|----------|-------------------|

FEDERAL TAX TABLES

| | | |
|------------|------------|--------|
| 0.00 | 0.00 | 0.00% |
| 10,049.99 | 0.00 | 10.00% |
| 24,149.99 | 1,410.00 | 12.00% |
| 63,749.99 | 6,162.00 | 22.00% |
| 95,549.99 | 13,158.00 | 24.00% |
| 173,349.99 | 31,830.00 | 32.00% |
| 217,399.99 | 45,926.00 | 35.00% |
| 528,449.99 | 154,793.50 | 37.00% |

Step 2 of W-4 is Checked
Single Filing Status - Federal Tax Tables

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|-----------|-------------------|
| 0.00 | 0.00 | 0.00% |
| 6,199.99 | 0.00 | 10.00% |
| 11,137.99 | 493.75 | 12.00% |
| 26,262.99 | 2,308.75 | 22.00% |
| 48,962.99 | 7,302.75 | 24.00% |
| 87,849.99 | 16,635.75 | 32.00% |
| 109,874.99 | 23,683.75 | 35.00% |
| 265,399.99 | 78,117.50 | 37.00% |

Married Filing Status - Federal Tax Tables

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|-----------|-------------------|
| 0.00 | 0.00 | 0.00% |
| 12,399.99 | 0.00 | 10.00% |
| 22,274.99 | 987.50 | 12.00% |
| 52,524.99 | 4,617.50 | 22.00% |
| 97,924.99 | 14,605.50 | 24.00% |

FEDERAL TAX TABLES

| | | |
|------------|-----------|--------|
| 175,699.99 | 33,271.50 | 32.00% |
| 219,749.99 | 47,367.50 | 35.00% |
| 323,424.99 | 83,653.75 | 37.00% |

Head of Household Filing Status - Federal Tax Tables

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|-----------|-------------------|
| 0.00 | 0.00 | 0.00% |
| 9,324.99 | 0.00 | 10.00% |
| 16,374.99 | 705.00 | 12.00% |
| 36,174.99 | 3,081.00 | 22.00% |
| 52,074.99 | 6,579.00 | 24.00% |
| 90,974.99 | 15,915.00 | 32.00% |
| 112,999.99 | 22,963.00 | 35.00% |
| 268,524.99 | 77,396.75 | 37.00% |

STATE TAX COMPUTATIONS

Deltek Costpoint uses three methods to compute state income taxes. These methods are determined in the **Tax Based On** field in the Manage State Taxes screen. If the **Tax Based On** field is left blank, no tax is calculated; if you enter **F**, the tax table method for federal withholding is performed; and if you enter **G**, the tax table method for gross pay is used.

If **Tax Based On** is left blank in the Manage State Taxes screen, no tax will be calculated unless an override amount is specified in the **Override Amount** field in the Manage Employee Taxes screen.

Tax Table Method — Based on Federal Withholding

If taxes are based on federal withholding, the program will annualize the federal withholding amount and perform a tax table lookup using the annualized federal withholding amount. The program does not use state deductions or exemptions for this method. After arriving at an annual tax liability, the program divides the annual tax liability by the number of pay periods in a year to arrive at the current calculated tax deduction. Any additional state tax is added as specified in the Manage Employee Taxes screen.

Tax Table Method — Based on Gross Pay

If taxes are based on gross pay, the program follows the steps below to calculate the tax liability:

Regular checks:

| | Calculation | Related Screens |
|--------|---|--|
| | Gross Pay for Pay Period | Manage Payroll Records - Pay Types subtask |
| Less | State Tax Exempt Pay Type Amount (ex. Medical reimbursement) | Manage Pay Type Taxability |
| Less | State Tax Exempt Deduction Amount (ex. 401(k) and Cafeteria Plans) | Manage Deductions |
| Times | Pay Frequency Monthly: 12 Semi-Monthly: 24 Bi-Weekly: 26 Weekly: 52 | Manage Pay Periods |
| Equals | Annualized Gross Wages | |
| Less | Age Exemption Amount Age exemption amount is the Amount per Credit/ Exemption if all of the following are true: <ul style="list-style-type: none"> Annualized Gross Wages is greater than Amount per Credit/ Exemption Employee's age is between Age Limit 1 and Age Limit 2 Otherwise withholding tax will be set to 0.00 if all of the following are true: <ul style="list-style-type: none"> Annualized Gross Wages is less than or equal to Amount per Credit/ Exemption Employee's age is between Age Limit 1 and Age Limit 2 | Manage State Tax Withholding Adjustments |

STATE TAX COMPUTATIONS

| | Calculation | Related Screens |
|------|---|---|
| | <p>Employee's age will be determined using Birth Date in Manage Employee Information screen as of December 31 of the tax year.</p> <p><i>Note: Applicable to Puerto Rico</i></p> | |
| | <p>Apply Low Income Exemption if Wage Type is "Gross Wages"</p> <p>If Annualized Gross Wages is equal to or less than Annualized Wage Over AND Withholding State Exemptions is greater than or equal to Exemption Threshold, tax withholding will be set to 0.00 for pay period and processing will stop, else calculation for the Withholding Amount For Pay Period will continue.</p> <p><i>Note: Applicable to California</i></p> | <p>Manage Employee Taxes</p> <p>Manage State Tax Withholding Adjustments</p> |
| Less | <p>Standard Deduction Amount</p> <p>Standard deduction amount will not be deducted regardless of the Withholding State Filing Status if all of the following are true:</p> <ul style="list-style-type: none"> • No Standard Deduction if Zero Exemption is "Y" • No exemptions are claimed (that is, Withholding State Exemptions equal zero in the Manage Employee Taxes screen) <p><i>Note: Applicable to South Carolina</i></p> | <p>Manage State Standard Deductions</p> <p>Manage Employee Taxes</p> |
| Less | <p>Special Deduction Amount</p> <p>If Timesheet Type is not Bonus, then Special Deduction Amount is the Base Amount where Type is Special Deduction, otherwise this amount is 0.00</p> <p><i>Note: Applicable to Puerto Rico</i></p> | <p>Manage Employee Taxes</p> <p>Compute Payroll</p> <p>Manage State Tax Withholding Adjustments</p> |
| Less | <p>Federal Tax Withheld for the pay period X Pay Frequency (up to the maximum amount)</p> <p>The maximum amount is the Federal W/H Credit Limit in Manage State Taxes screen only if this amount is greater than 0.00, otherwise the Federal W/H Credit Limit in Manage State Tax Withholding Adjustments screen will be used.</p> <p><i>Note: Applicable to Alabama, Iowa, Missouri, and Rhode Island</i></p> | <p>(Calculated)</p> <p>Manage Payroll Records</p> <p>Manage State Taxes (the flag and limit)</p> <p>Manage State Tax Withholding Adjustments</p> |
| Less | <p>FICA Taxes Withheld for the pay period × Pay Frequency (up to the maximum amount)</p> <p>The maximum amount is the FICA W/H Credit Limit.</p> <p><i>This is the amount deducted for the U.S. Social Security and Medicare up to the maximum amount.</i></p> <p><i>Note: Applicable to Massachusetts</i></p> | <p>(Calculated)</p> <p>Manage Payroll Records</p> <p>Manage State Taxes (the flag and limit)</p> |

| | Calculation | Related Screens |
|------|---|--|
| Less | <p>Personal Exemption Amount (Number of Withholding State Exemptions x Amount Per Exemption)</p> <p>Case 1: 1st Exempt Override = "Y" AND Other Amount 1 = 0.00</p> <p><i>Use the Exempt Override Amount for the first exemption and Amount per Credit/Exemption for each additional exemption</i></p> <p>(Base Amount + 1ST Exempt Override Amount + ((# of Exemptions – 1) x Amount Per Credit/Exemption) + (Percent of Excess x Excess))</p> <p>Case 2: 1st Exempt Override = "Y" AND Other Amount 1 <> 0.00 AND # of Credits = 1</p> <p><i>Use the Exempt Override Amount</i></p> <p>(Base Amount + 1ST Exempt Override Amount + ((# of Exemptions – 1) x Amount Per Credit/Exemption) + (Percent of Excess x Excess))</p> <p>Case 3: 1st Exempt Override = "Y" AND Other Amount 1 <> 0.00 AND # of Credits >1</p> <p><i>Use the Exempt Override Amount for the first exemption, then the Other Amount 1 for the second exemption, and Amount per Credit/Exemption for each additional exemption</i></p> <p>(Base Amount + 1ST Exempt Override Amount + Other Amount 1 + ((# of Credits – 2) x Amount Per Credit/Exemption) + (Percent of Excess x Excess))</p> <p>Case 4: 1ST Exempt Override = "N" Use the Amount per Credit/Exemption for each all exemptions (Base Amount + (# of Credits x Amount Per Credit/Exemption) + (Percent of Excess x Excess))</p> <p><i>Note: Applicable to Missouri</i></p> | <p>Manage Employee Taxes Manage State Taxes Manage State Tax Withholding Adjustments</p> |
| Less | <p>Dependent Exemption Amount (Number of Withholding State Dependents x Amount Per Exemption)</p> | <p>Manage Employee Taxes Manage State Taxes</p> |

STATE TAX COMPUTATIONS

| | Calculation | Related Screens |
|------------|---|--|
| | | Manage State Tax Withholding Adjustments |
| Less | <p>Veteran Exemption Amount</p> <p>If Veteran Exemption is selected in the Manage Employee Taxes screen, then the Base Amount is the Veteran Exemption Amount where Type is Veteran Exemption, otherwise this amount is zero.</p> <p><i>Note: Applicable to Puerto Rico</i></p> | Manage Employee Taxes Manage State Tax Withholding Adjustments |
| Add | <p>Nonresident Alien Additional Amount</p> <p>Only if employee is flagged as a Nonresident Alien in Employee Taxes.</p> <p><i>Note: Applicable to Maine</i></p> | Manage Employee Taxes Manage State Taxes |
| Equals | Annual Taxable Wages | |
| | <p>Apply Low Income Exemption if Wage Type is "Taxable Wages"</p> <p>If Annual Taxable Wages is equal to or less than Annualized Wage Over/Wage Basis AND Withholding State Exemptions is greater than or equal to Exemption Threshold, then tax withholding will be set to 0.00 for pay period and processing will stop, else calculation for the Withholding Amount For Pay Period.</p> <p><i>Note: Applicable to Massachusetts</i></p> | Manage State Tax Withholding Adjustments |
| | <p>The Annual Taxable Wages will be applied to the appropriate State Tax Table.</p> <p>$\text{Annualized State Tax Liability} = ((\text{Annual Taxable Wages} - \text{For Taxable Income Over Amount}) \times \text{Tax Percentage}) + \text{Base Tax}$</p> | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Less | Dependent Credit Allowances | Manage Employee Taxes Manage State Tax Withholding Adjustments Manage State Taxes |
| Less | Tax Credit Allowances (Personal Tax Credits) | Manage Employee Taxes Manage State Tax Withholding Adjustments Manage State Taxes |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for Pay Period | |
| Plus | State Withholding Additional Amount | Manage Employee Taxes |

| | Calculation | Related Screens |
|-----------------------|---|--------------------|
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, the Initial Tax Withholding for Pay Period will be rounded to the nearest dollar. | Manage State Taxes |
| Equals | Withholding Amount for Pay Period | |

Bonus checks:

Amount of Bonus x **Supplemental Tax Rate** (State Taxes) = Amount to be withheld or, if **00** is entered as **Supplemental Tax Rate** in the Manage State Taxes screen, then the amount of the bonus is added to the employee's annual salary^f from the Salary Info and History table. The top tax rate^g for this amount is multiplied by the bonus to arrive at the tax withheld. In addition, for all bonuses, the **Override Amount** field in the Manage Employee Taxes screen is ignored.

f: Annual Rate from the Manage Employee Salary Information screen.

g: The highest percentage for the annual tax liability from the appropriate Manage State Tax Tables screen is used.

Applying Federal Supplemental Tax Rate to Bonus Checks

| | Calculation | Related Screens |
|--------|--|---|
| | Taxable Wages | Calculated |
| Times | <p>Case 1: Apply Federal Supplemental Tax Rate to Bonus Checks = Y</p> <p>If the bonus amount $\leq 1,000,000$</p> <p>Then the Withholding Amount =</p> <p>State Supplemental Tax Rate x (Federal Supplemental Tax Rate \$1,000,000 and Under x Taxable Wages)</p> <p>Else if the bonus amount $> 1,000,000$</p> <p>Then the Withholding Amount =</p> <p>State Supplemental Tax Rate x (Federal Supplemental Tax Rate Over \$1,000,000 x Taxable Wages)</p> <p>Case 2: Apply Federal Supplemental Tax Rate to Bonus Checks = N</p> <p>Withholding Amount = State Supplemental Tax Rate x Taxable Wages</p> | <p>Manage State Taxes</p> <p>Manage Federal Taxes</p> |
| Equals | Bonus Withholding Amount for the pay period | |

State Withholding Filing Status Updates

- **Costpoint 7.0.1:** Released with 7.0.1 System JAR 049 on April 13, 2017
- **Costpoint 7.1.1:** Released with 7.1.1 System JAR 028 on April 27, 2017

System JAR 049 for Costpoint 7.0.1 and System JAR 028 for Costpoint 7.1.1 introduced a much needed change to the State Filing Statuses in Costpoint. Prior to this update, the State Filing Statuses in Costpoint did not always match the statuses from the state's W-4 form. To address this issue, each state's actual filing statuses have been added to Costpoint, providing more ease in data setup as Payroll Administrators may now assign the filing status chosen by the employee on his/her State W-4 form.

For example, if a Missouri employee selected 'Married Spouse Works' on his/her MO W-4 form, the Payroll Administrator had to assign a **State Filing Status** of '1' (Misc Status 1) to that employee in Costpoint.

With this update, the Payroll Administrator will now be able to select and assign a Missouri State Filing Status of 'MARRIED DUAL INCOME' (Married with both spouses working) to that employee.

| State Name | State | Filing Status | Description |
|------------|-------|---------------------|-----------------------------------|
| Missouri | MO | EXEMPT | Exempt from state taxes |
| Missouri | MO | HEAD OF HOUSEHOLD | Head of Household |
| Missouri | MO | MARRIED 1 INCOME | Married with one spouse working |
| Missouri | MO | MARRIED DUAL INCOME | Married with both spouses working |
| Missouri | MO | SINGLE | Single |

To implement this enhancement, you must run the Update State Filing Statuses application in the **Costpoint People » Payroll » Payroll Utilities** menu.

PLEASE ENSURE THAT YOUR DATA HAS BEEN BACKED UP BEFORE RUNNING THIS PROCESS.

Running this toolkit will change Employees' current withholding status from either Married, Single, Both, Head of Household, Misc 1, Misc 2, Misc 3 or Misc 4 to a longer, more descriptive withholding status for their state that corresponds to the original one. The report must be run before updating to ensure the statuses are being mapped correctly. Once the toolkit is run, all tables that contain state withholding statuses will be updated. This includes all Employee tax screens as well as any state tax setup screens. This toolkit should only be run once.

This toolkit will also create new Maryland local tax table records with 0% rates so that any Employee set up with Maryland local taxes will no longer have any local tax withheld. All Maryland taxes will now be withheld at the state level.

If Employee Earnings is selected, only checks dated after 12/31/2016 will be updated.

☒ Update Employee Taxes, Multi-State Taxes and Maryland Local Taxes
☐ Update Employee Taxes, Multi-State Taxes, Maryland Local Taxes and Employee Earnings
☐ Update terminated Employees

This application will use the following Deltek-provided mapping to replace the old State Filing Statuses with the new State Filing Statuses.

| State Code (STATE_CD) | New Filing Status Code (S_ST_FIL_STAT_CD) | New Filing Status Description (S_ST_FIL_STAT_NAME) | Prior Filing Status Code (PRIOR_STATUS) |
|--------------------------|--|--|--|
| AL | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| AL | HEAD OF FAMILY | Head of Family | H |
| AL | MARRIED FILING JOINTLY | Married filing jointly | M |
| AL | MARRIED FILING SEPARATELY | Married filing separately | 2 |
| AL | NO EXEMPTIONS | No Exemptions | 1 |
| AL | SINGLE | Single | S |
| AR | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| AR | HEAD OF HOUSEHOLD | Head of Household | H |
| AR | MARRIED | Married | M |
| AR | SINGLE | Single | S |
| AS | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| AZ | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| AZ | WITHHOLDING RATE 0% | Withholding Rate 0% | H |
| AZ | WITHHOLDING RATE 0.8% | Withholding Rate 0.8% | M |
| AZ | WITHHOLDING RATE 1.3% | Withholding Rate 1.3% | 1 |
| AZ | WITHHOLDING RATE 1.8% | Withholding Rate 1.8% | B |
| AZ | WITHHOLDING RATE 2.7% | Withholding Rate 2.7% | S |
| AZ | WITHHOLDING RATE 3.6% | Withholding Rate 3.6% | 2 |
| AZ | WITHHOLDING RATE 4.2% | Withholding Rate 4.2% | 3 |
| AZ | WITHHOLDING RATE 5.1% | Withholding Rate 5.1% | 4 |
| CA | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |

STATE TAX COMPUTATIONS

| State Code (STATE_CD) | New Filing Status Code (S_ST_FIL_STAT_CD) | New Filing Status Description (S_ST_FIL_STAT_NAME) | Prior Filing Status Code (PRIOR_STATUS) |
|--------------------------|--|--|--|
| CA | HEAD OF HOUSEHOLD | Head of Household | H |
| CA | MARRIED 1 OR 0 ALLOWANCES | Married, one income 0-1 allowances | M |
| CA | MARRIED 2 OR MORE ALLOWANCES | Married, one income 2 or more allowances | 1 |
| CA | SINGLE OR DUAL INCOME MARRIED | Single or dual income Married | S |
| CO | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| CO | MARRIED | Married | M |
| CO | SINGLE OR MARRIED | Single or Married but w/h at higher Single rate | S |
| CT | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| CT | FILING STATUS A | Filing Status A | M |
| CT | FILING STATUS B | Filing Status B | H |
| CT | FILING STATUS C | Filing Status C | 1 |
| CT | FILING STATUS D | Filing Status D | 2 |
| CT | FILING STATUS F | Filing Status F | S |
| DC | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| DC | HEAD OF HOUSEHOLD | Head of Household | H |
| DC | MARRIED FILE SEPARATE 1 RETURN | Married filing separately on same return | 1 |
| DC | MARRIED FILING JOINTLY | Married filing jointly | M |
| DC | MARRIED FILING SEPARATELY | Married filing separately | 2 |
| DC | SINGLE | Single | S |
| DE | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| DE | MARRIED FILING JOINTLY | Married filing jointly | M |
| DE | MARRIED FILING SEPARATELY | Married filing separately | 1 |
| DE | SINGLE | Single | S |

| State Code (STATE_CD) | New Filing Status Code (S_ST_FIL_STAT_CD) | New Filing Status Description (S_ST_FIL_STAT_NAME) | Prior Filing Status Code (PRIOR_STATUS) |
|--------------------------|--|--|--|
| GA | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| GA | HEAD OF HOUSEHOLD | Head of Household | H |
| GA | MARRIED FILE JOINTLY 1 WORKING | Married filing jointly, one spouse working | M |
| GA | MARRIED FILE JOINTLY 2 WORKING | Married filing jointly, both spouses working | 2 |
| GA | MARRIED FILING SEPARATELY | Married filing separately | 1 |
| GA | SINGLE | Single | S |
| GU | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| HI | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| HI | MARRIED | Married | M |
| HI | SINGLE OR MARRIED | Single or Married but w/h at higher Single rate | S |
| IA | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| IA | MARRIED | Married - 2 or more personal allowances | M |
| IA | SINGLE | Single - 0 or 1 personal allowances | S |
| ID | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| ID | MARRIED | Married | M |
| ID | SINGLE OR MARRIED | Single or Married but w/h at higher Single rate | S |
| IL | ALL FILERS | All Filers, Married and Single | B |

| State Code (STATE_CD) | New Filing Status Code (S_ST_FIL_STAT_CD) | New Filing Status Description (S_ST_FIL_STAT_NAME) | Prior Filing Status Code (PRIOR_STATUS) |
|--------------------------|--|--|--|
| IL | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| IN | ALL FILERS | All Filers, Married and Single | B |
| IN | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| KS | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| KS | MARRIED FILE JOINTLY 1 WORKING | Married filing jointly, one spouse working | M |
| KS | SINGLE OR MARRIED | Single or Married with both spouses working | S |
| KY | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| KY | MARRIED | Married | M |
| KY | SINGLE | Single | S |
| LA | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| LA | MARRIED | Married with two or more personal exemptions | M |
| LA | NO EXEMPTIONS | Zero personal exemptions | 1 |
| LA | SINGLE | Single with one personal exemption | S |
| MA | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MA | HEAD OF HOUSEHOLD | Head of Household | H |
| MA | MARRIED | Married | M |
| MA | SINGLE | Single | S |

| State Code (STATE_CD) | New Filing Status Code (S_ST_FIL_STAT_CD) | New Filing Status Description (S_ST_FIL_STAT_NAME) | Prior Filing Status Code (PRIOR_STATUS) |
|----------------------------------|--|---|--|
| MD | ALLEGANY-EXEMPT | Allegany - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | ALLEGANY-MARRIED | Allegany - Married/Head of Household | MALLGY-M (Local Tax Setup) |
| MD | ALLEGANY-SINGLE | Allegany - Single or Married w/h at Single rate | MALLGY-S (Local Tax Setup) |
| MD | ANNE ARUNDEL-EXEMPT | Anne Arundel - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | ANNE ARUNDEL-MARRIED | Anne Arundel - Married/Head of Household | MANNDL-M (Local Tax Setup) |
| MD | ANNE ARUNDEL-SINGLE | Anne Arundel-Single or Married w/h at Single rate | MANNDL-S (Local Tax Setup) |
| MD | BALTIMORE CITY-EXEMPT | Baltimore City - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | BALTIMORE CITY-MARRIED | Baltimore City - Married/Head of Household | MBALCI-M (Local Tax Setup) |
| MD | BALTIMORE CITY-SINGLE | Baltimore City - Single or Mar w/h at Single rate | MBALCI-S (Local Tax Setup) |
| MD | BALTIMORE CO-EXEMPT | Baltimore Co - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | BALTIMORE CO-MARRIED | Baltimore Co - Married/Head of Household | MBALCO-M (Local Tax Setup) |
| MD | BALTIMORE CO-SINGLE | Baltimore Co-Single or Married w/h at Single rate | MBALCO-S (Local Tax Setup) |

| State Code (STATE_CD) | New Filing Status Code (S_ST_FIL_STAT_CD) | New Filing Status Description (S_ST_FIL_STAT_NAME) | Prior Filing Status Code (PRIOR_STATUS) |
|----------------------------------|--|---|--|
| MD | CALVERT-EXEMPT | Calvert - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | CALVERT-MARRIED | Calvert - Married/Head of Household | MCALVT-M (Local Tax Setup) |
| MD | CALVERT-SINGLE | Calvert - Single or Married w/h at Single rate | MCALVT-S (Local Tax Setup) |
| MD | CAROLINE-EXEMPT | Caroline - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | CAROLINE-MARRIED | Caroline - Married/Head of Household | MCARLN-M (Local Tax Setup) |
| MD | CAROLINE-SINGLE | Caroline - Single or Married w/h at Single rate | MCARLN-S (Local Tax Setup) |
| MD | CARROLL-EXEMPT | Carroll - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | CARROLL-MARRIED | Carroll - Married/Head of Household | MCARRL-M (Local Tax Setup) |
| MD | CARROLL-SINGLE | Carroll - Single or Married w/h at Single rate | MCARRL-S (Local Tax Setup) |
| MD | CECIL-EXEMPT | Cecil - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | CECIL-MARRIED | Cecil - Married/Head of Household | MCECIL-M (Local Tax Setup) |

STATE TAX COMPUTATIONS

| State Code (STATE_CD) | New Filing Status Code (S_ST_FIL_STAT_CD) | New Filing Status Description (S_ST_FIL_STAT_NAME) | Prior Filing Status Code (PRIOR_STATUS) |
|----------------------------------|--|---|--|
| MD | CECIL-SINGLE | Cecil - Single or Married w/h at Single rate | MCECIL-S (Local Tax Setup) |
| MD | CHARLES-EXEMPT | Charles - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | CHARLES-MARRIED | Charles - Married/Head of Household | MCHRLS-M (Local Tax Setup) |
| MD | CHARLES-SINGLE | Charles - Single or Married w/h at Single rate | MCHRLS-S (Local Tax Setup) |
| MD | DORCHESTER-EXEMPT | Dorchester - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | DORCHESTER-MARRIED | Dorchester - Married/Head of Household | MDORTR-M (Local Tax Setup) |
| MD | DORCHESTER-SINGLE | Dorchester - Single or Married w/h at Single rate | MDORTR-S (Local Tax Setup) |
| MD | FREDERICK-EXEMPT | Frederick - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | FREDERICK-MARRIED | Frederick - Married/Head of Household | MFREDR-M (Local Tax Setup) |
| MD | FREDERICK-SINGLE | Frederick - Single or Married w/h at Single rate | MFREDR-S (Local Tax Setup) |
| MD | GARRETT-EXEMPT | Garrett - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | GARRETT-MARRIED | Garrett - Married/Head of Household | MGARRT-M (Local Tax Setup) |
| MD | GARRETT-SINGLE | Garrett - Single or Married w/h at Single rate | MGARRT-S (Local Tax Setup) |

| State Code (STATE_CD) | New Filing Status Code (S_ST_FIL_STAT_CD) | New Filing Status Description (S_ST_FIL_STAT_NAME) | Prior Filing Status Code (PRIOR_STATUS) |
|----------------------------------|--|---|--|
| MD | HARFORD-EXEMPT | Harford - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | HARFORD-MARRIED | Harford - Married/Head of Household | MHARFD-M (Local Tax Setup) |
| MD | HARFORD-SINGLE | Harford - Single or Married w/h at Single rate | MHARFD-S (Local Tax Setup) |
| MD | HOWARD-EXEMPT | Howard - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | HOWARD-MARRIED | Howard - Married/Head of Household | MHOWRD-M (Local Tax Setup) |
| MD | HOWARD-SINGLE | Howard - Single or Married w/h at Single rate | MHOWRD-S (Local Tax Setup) |
| MD | KENT-EXEMPT | Kent - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | KENT-MARRIED | Kent - Married/Head of Household | MKENTC-M (Local Tax Setup) |
| MD | KENT-SINGLE | Kent - Single or Married w/h at Single rate | MKENTC-S (Local Tax Setup) |
| MD | MONTGOMERY-EXEMPT | Montgomery - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | MONTGOMERY-MARRIED | Montgomery - Married/Head of Household | MMONTG-M (Local Tax Setup) |
| MD | MONTGOMERY-SINGLE | Montgomery - Single or Married w/h at Single rate | MMONTG-S (Local Tax Setup) |
| MD | NON-RESIDENT-EXEMPT | Non-Resident - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | NON-RESIDENT-MARRIED | Non-Resident - Married/Head of Household | MNONRS-M (Local Tax Setup) |

| State Code (STATE_CD) | New Filing Status Code (S_ST_FIL_STAT_CD) | New Filing Status Description (S_ST_FIL_STAT_NAME) | Prior Filing Status Code (PRIOR_STATUS) |
|----------------------------------|--|---|--|
| MD | NON-RESIDENT-SINGLE | Non-Resident-Single or Married w/h at Single rate | MNONRS-S (Local Tax Setup) |
| MD | PRINCE GEORGE'S-EXEMPT | Prince George's - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | PRINCE GEORGE'S-MARRIED | Prince Georges - Married/Head of Household | MPRGGRG-M (Local Tax Setup) |
| MD | PRINCE GEORGE'S-SINGLE | Prince Georges - Single or Mar w/h at Single rate | MPRGGRG-S (Local Tax Setup) |
| MD | QUEEN ANNE'S-EXEMPT | Queen Anne's - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | QUEEN ANNE'S-MARRIED | Queen Annes - Married/Head of Household | MQANNE-M (Local Tax Setup) |
| MD | QUEEN ANNE'S-SINGLE | Queen Annes - Single or Mar w/h at Single rate | MQANNE-S (Local Tax Setup) |
| MD | SAINT MARY'S-EXEMPT | Saint Mary's - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | SAINT MARY'S-MARRIED | Saint Marys - Married/Head of Household | MSTMAR-M (Local Tax Setup) |
| MD | SAINT MARY'S-SINGLE | Saint Marys-Single or Married w/h at Single rate | MSTMAR-S (Local Tax Setup) |
| MD | SOMERSET-EXEMPT | Somerset - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | SOMERSET-MARRIED | Somerset - Married/Head of Household | MSOMRT-M (Local Tax Setup) |
| MD | SOMERSET-SINGLE | Somerset - Single or Married w/h at Single rate | MSOMRT-S (Local Tax Setup) |

| State Code (STATE_CD) | New Filing Status Code (S_ST_FIL_STAT_CD) | New Filing Status Description (S_ST_FIL_STAT_NAME) | Prior Filing Status Code (PRIOR_STATUS) |
|----------------------------------|--|---|--|
| MD | TALBOT-EXEMPT | Talbot - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | TALBOT-MARRIED | Talbot - Married/Head of Household | MTALBT-M (Local Tax Setup) |
| MD | TALBOT-SINGLE | Talbot - Single or Married w/h at Single rate | MTALBT-S (Local Tax Setup) |
| MD | WASHINGTON-EXEMPT | Washington - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | WASHINGTON-MARRIED | Washington - Married/Head of Household | MWASHT-M (Local Tax Setup) |
| MD | WASHINGTON-SINGLE | Washington - Single or Married w/h at Single rate | MWASHT-S (Local Tax Setup) |
| MD | WICOMICO-EXEMPT | Wicomico - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | WICOMICO-MARRIED | Wicomico - Married/Head of Household | MWIMCO-M (Local Tax Setup) |
| MD | WICOMICO-SINGLE | Wicomico - Single or Married w/h at Single rate | MWIMCO-S |
| MD | WORCESTER-EXEMPT | Worcester - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | WORCESTER-MARRIED | Worcester - Married/Head of Household | MWORCT-M (Local Tax Setup) |
| MD | WORCESTER-SINGLE | Worcester - Single or Married w/h at Single rate | MWORCT-S (Local Tax Setup) |
| MD | WORK IN DELAWARE-EXEMPT | Work In Delaware - Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MD | WORK IN DELAWARE-MARRIED | Work In Delaware - Married/Head of Household | MWRKDE-M (Local Tax Setup) |

STATE TAX COMPUTATIONS

| State Code (STATE_CD) | New Filing Status Code (S_ST_FIL_STAT_CD) | New Filing Status Description (S_ST_FIL_STAT_NAME) | Prior Filing Status Code (PRIOR_STATUS) |
|--------------------------|--|--|--|
| MD | WORK IN DELAWARE-SINGLE | Work In Delaware-Single or Mar w/h at Single rate | MWRKDE-S (Local Tax Setup) |
| ME | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| ME | MARRIED | Married | M |
| ME | SINGLE OR MARRIED | Single or Married but w/h at higher Single rate | S |
| MI | ALL FILERS | All Filers, Married and Single | B |
| MI | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MN | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MN | MARRIED | Married | M |
| MN | SINGLE OR MARRIED | Single or Married but w/h at higher Single rate | S |
| MO | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MO | HEAD OF HOUSEHOLD | Head of Household | H |
| MO | MARRIED 1 INCOME | Married with one spouse working | M |
| MO | MARRIED DUAL INCOME | Married with both spouses working | 1 |
| MO | SINGLE | Single | S |
| MP | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MS | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MS | HEAD OF FAMILY | Head of Family | H |

| State Code (STATE_CD) | New Filing Status Code (S_ST_FIL_STAT_CD) | New Filing Status Description (S_ST_FIL_STAT_NAME) | Prior Filing Status Code (PRIOR_STATUS) |
|--------------------------|--|--|--|
| MS | MARRIED 1 INCOME | Married with one spouse working | M |
| MS | MARRIED DUAL INCOME | Married with both spouses working | 1 |
| MS | SINGLE | Single | S |
| MT | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| MT | MARRIED | Married | M |
| MT | SINGLE OR MARRIED | Single or Married but w/h at higher Single rate | S |
| NC | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| NC | HEAD OF HOUSEHOLD | Head of Household | H |
| NC | MARRIED | Married or Qualifying Widow(er) | M |
| NC | SINGLE | Single | S |
| ND | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| ND | MARRIED | Married | M |
| ND | SINGLE OR MARRIED | Single or Married but w/h at higher Single rate | S |
| NE | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| NE | MARRIED | Married | M |
| NE | SINGLE OR MARRIED | Single or Married but w/h at higher Single rate | S |
| NJ | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| NJ | RATE TABLE A | Single or Rate Table A | S |
| NJ | RATE TABLE B | Married or Rate Table B | M |
| NJ | RATE TABLE C | Rate Table C | 1 |

STATE TAX COMPUTATIONS

| State Code (STATE_CD) | New Filing Status Code (S_ST_FIL_STAT_CD) | New Filing Status Description (S_ST_FIL_STAT_NAME) | Prior Filing Status Code (PRIOR_STATUS) |
|----------------------------------|--|---|--|
| NJ | RATE TABLE D | Rate Table D | 2 |
| NJ | RATE TABLE E | Rate Table E | 3 |
| NM | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| NM | HEAD OF HOUSEHOLD | Head of Household | H |
| NM | MARRIED | Married | M |
| NM | SINGLE OR MARRIED | Single or Married but w/h at higher Single rate | S |
| NY | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| NY | MARRIED | Married | M |
| NY | SINGLE OR MARRIED | Single or Married but w/h at higher Single rate | S |
| OH | ALL FILERS | All Filers, Married and Single | B |
| OH | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| OK | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| OK | MARRIED | Married | M |
| OK | SINGLE OR MARRIED | Single or Married but w/h at higher Single rate | S |
| OR | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| OR | MARRIED OR SINGLE | Married or Single with 3 or more allowances | M |
| OR | SINGLE | Single with 2 or less allowances | S |
| PA | ALL FILERS | All Filers, Married and Single | B |

| State Code (STATE_CD) | New Filing Status Code (S_ST_FIL_STAT_CD) | New Filing Status Description (S_ST_FIL_STAT_NAME) | Prior Filing Status Code (PRIOR_STATUS) |
|--------------------------|--|--|--|
| PA | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| PR | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| PR | HEAD OF HOUSEHOLD | Head of Household | H |
| PR | MARRIED | Married claiming all personal exemptions | M |
| PR | MARRIED FILING JOINTLY | Married filing jointly, claim half the exemptions | 3 |
| PR | MARRIED FILING SEPARATELY | Married filing separate, claim all exemptions | 1 |
| PR | NO PERSONAL EXEMPTIONS | Person claiming no personal exemptions | 2 |
| PR | SINGLE | Single claiming all personal exemptions | S |
| RI | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| RI | MARRIED | Married | M |
| RI | SINGLE OR MARRIED | Single or Married but w/h at higher Single rate | S |
| SC | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| SC | MARRIED | Married, one or more exemptions | M |
| SC | SINGLE | Single, zero exemptions | S |
| UT | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| UT | MARRIED | Married | M |
| UT | SINGLE OR MARRIED | Single or Married but w/h at higher Single rate | S |

| State Code (STATE_CD) | New Filing Status Code (S_ST_FIL_STAT_CD) | New Filing Status Description (S_ST_FIL_STAT_NAME) | Prior Filing Status Code (PRIOR_STATUS) |
|--------------------------|--|--|--|
| VA | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| VA | MARRIED | Married | M |
| VA | MARRIED FILING SEPARATELY | Married, filing a separate return | B |
| VA | SINGLE | Single | S |
| VI | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| VI | HEAD OF HOUSEHOLD | Head of Household | H |
| VI | MARRIED | Married | M |
| VI | SINGLE | Single | S |
| VT | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| VT | MARRIED/CIVIL UNION | Married or Civil Union | M |
| VT | SINGLE OR MARRIED/CIVIL UNION | Single or Married/CU but w/h at higher Single rate | S |
| WI | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| WI | MARRIED | Married | M |
| WI | SINGLE OR MARRIED | Single or Married but w/h at higher Single rate | S |
| WQ | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |
| WQ | MARRIED | Married | M |
| WQ | SINGLE | Single | S |
| WV | ALL FILERS ONE INCOME | Single or Married and withhold at lower rate | B |
| WV | ALL FILERS WITH TWO INCOMES | Married or Single and withhold at higher rate | 1 |

| State Code (STATE_CD) | New Filing Status Code (S_ST_FIL_STAT_CD) | New Filing Status Description (S_ST_FIL_STAT_NAME) | Prior Filing Status Code (PRIOR_STATUS) |
|--------------------------|--|--|--|
| WV | EXEMPT | Exempt from state taxes | (n/a - status did not exist prior to the filing status update) |

The Update State Filing Statuses utility will update the following tables with the new state filing statuses:

- **Manage Employee Taxes**

The Update State Filing Statuses application will replace each employee's old state filing status with the new state filing status. For example, if the employee's existing **Withholding State** is 'MO' (Missouri) with a **State Filing Status** of '1' (Employee's filing status is Married and he/she has indicated that his/her spouse *does* work on the MO W-4), the utility will change the employee's **State Filing Status** to 'MARRIED DUAL INCOME' (Married with both spouses working).

Employee Tax records for terminated employees will only be updated if you select the **Update terminated Employees** check box.

Employees assigned to a Maryland Local Tax Code will be updated with the appropriate Maryland state filing status. For example, an employee with a Local Tax Code of 'MCARRL' (Carroll County, MD) and a Filing Status of 'M' (Married) will be updated with a state filing status of 'CARROLL-MARRIED'.

- **Manage Employee Earnings History**

A record of the employee's state filing status as of payroll computation is retained in the Manage Employee Earnings History table. If you would like these historical records to be updated with the new state filing statuses, select the **Update Employee Taxes, Multi-State Taxes, Maryland Local Taxes, and Employee Earnings** option prior to processing. If you would like these historical records to retain the old state filing statuses, select the **Update Employee Taxes, Multi-State Taxes and Maryland Local Taxes** option prior to processing.

- **Maryland Local Tax Tables**

Due to the limited number of old state filing statuses, Maryland tax tables were maintained in the Local Tax Tables. The State Withholding Filing Status Update was designed to move the Maryland tax information out of the Local tax tables and into the State tax tables. Therefore, the Maryland tax information will no longer be maintained in the Local tax tables and will be zeroed out by the Update State Filing Statuses application.

- **ESS Configure State Tax Settings**

The Update State Filing Statuses application will replace any old state filing statuses with the new state filing statuses. This screen is only accessible if you are licensed for Deltek Employee Self Service (ESS).

Warning: In order to update the old state filing statuses to the new state filing statuses, you must run the Update State Filing Statuses utility which you can access by going to **People » Payroll » Payroll Utilities** menu. You must run this utility before you can load any tax table updates released by Deltek starting in March 2019. All tax table updates released by Deltek starting in March 2019 will only provide updates for the new state filing statuses.

SUTA LIMITS AS OF FEBRUARY 2020

| SUTA Wage Base | | | | |
|-----------------------|-----------------|-----------------|-----------------|-----------------|
| State | 2020 | 2019 | 2018 | 2017 |
| Alabama | 8,000 | 8,000 | 8,000 | 8,000 |
| Alaska | 41,500 | 39,900 | 39,500 | 39,800 |
| Arizona | 7,000 | 7,000 | 7,000 | 7,000 |
| Arkansas | 7,000 | 10,000 | 10,000 | 12,000 |
| California | 7,000 | 7,000 | 7,000 | 7,000 |
| Colorado | 13,600 | 13,100 | 12,600 | 12,500 |
| Connecticut | 15,000 | 15,000 | 15,000 | 15,000 |
| Delaware | 16,500 | 16,500 | 16,500 | 18,500 |
| District of Columbia | 9,000 | 9,000 | 9,000 | 9,000 |
| Florida | 7,000 | 7,000 | 7,000 | 7,000 |
| Georgia | 9,500 | 9,500 | 9,500 | 9,500 |
| Hawaii | 48,100 | 46,800 | 45,900 | 44,000 |
| Idaho | 41,600 | 40,000 | 38,200 | 37,800 |
| Illinois | 12,740 | 12,960 | 12,960 | 12,960 |
| Indiana | 9,500 | 9,500 | 9,500 | 9,500 |
| Iowa | 31,600 | 30,600 | 29,900 | 29,300 |
| Kansas | 14,000 | 14,000 | 14,000 | 14,000 |
| Kentucky | 10,800 | 10,500 | 10,200 | 10,200 |
| Louisiana | 7,700 | 7,700 | 7,700 | 7,700 |
| Maine | 12,000 | 12,000 | 12,000 | 12,000 |
| Maryland | 8,500 | 8,500 | 8,500 | 8,500 |
| Massachusetts | 15,000 | 15,000 | 15,000 | 15,000 |
| Michigan | 9,000 *9,500 | 9,000 *9,500 | 9,000 *9,500 | 9,000 *9,500 |

| SUTA Wage Base | | | | |
|----------------|--------------------|--------------------|--------------------|--------------------|
| State | 2020 | 2019 | 2018 | 2017 |
| Minnesota | 35,000 | 34,000 | 32,000 | 32,000 |
| Mississippi | 14,000 | 14,000 | 14,000 | 14,000 |
| Missouri | 11,500 | 12,000 | 12,500 | 13,000 |
| Montana | 34,100 | 33,000 | 32,000 | 31,400 |
| Nebraska | 9,000 | 9,000 | 9,000 | 9,000 |
| Nevada | 32,500 | 31,200 | 30,500 | 29,500 |
| New Hampshire | 14,000 | 14,000 | 14,000 | 14,000 |
| New Jersey | 35,300 | 34,400 | 33,700 | 33,500 |
| New Mexico | 25,800 | 24,800 | 24,200 | 24,300 |
| New York | 11,600 | 11,400 | 11,100 | 10,900 |
| North Carolina | 25,200 | 24,300 | 23,500 | 23,100 |
| North Dakota | 37,900 | 36,400 | 35,500 | 35,100 |
| Ohio | 9,000 | 9,500 | 9,500 | 9,000 |
| Oklahoma | 18,700 | 18,100 | 17,600 | 17,700 |
| Oregon | 42,100 | 40,600 | 39,300 | 38,400 |
| Pennsylvania | 10,000 | 10,000 | 10,000 | 9,750 |
| Puerto Rico | 7,000 | 7,000 | 7,000 | 7,000 |
| Rhode Island | 24,000 **25,500 | 23,600 **25,100 | 23,000 **24,500 | 22,400 **23,900 |
| South Carolina | 14,000 | 14,000 | 14,000 | 14,000 |
| South Dakota | 15,000 | 15,000 | 15,000 | 15,000 |
| Tennessee | 7,000 | 7,000 | 7,000 | 8,000 |
| Texas | 9,000 | 9,000 | 9,000 | 9,000 |
| Utah | 36,600 | 35,300 | 34,300 | 33,100 |
| Vermont | 16,100 | 15,600 | 17,600 | 17,300 |

| SUTA Wage Base | | | | |
|----------------|--------|--------|--------|--------|
| State | 2020 | 2019 | 2018 | 2017 |
| Virginia | 8,000 | 8,000 | 8,000 | 8,000 |
| Virgin Islands | 28,900 | 26,500 | 24,200 | 23,500 |
| Washington | 52,700 | 49,800 | 47,300 | 45,000 |
| West Virginia | 12,000 | 12,000 | 12,000 | 12,000 |
| Wisconsin | 14,000 | 14,000 | 14,000 | 14,000 |
| Wyoming | 26,400 | 25,400 | 24,700 | 25,400 |

* Michigan's modified taxable wage base for delinquent employers.

** Experienced Rhode Island employers that pay the maximum unemployment tax rate make payments based on a higher wage base.



State legislatures meet at various times during the first quarter of the year to rule on the unemployment wage base. Therefore, if you receive information at a later date, go to the Manage State Taxes screen and enter the new limit in the **Unemployment Limit** field.

2020 STATE DISABILITY INSURANCE - EMPLOYEE CONTRIBUTION

State Disability Insurance is deducted by setting up a **Locality Code** in the Manage Local Taxes screen with **Tax Based On** as a **Y Method**. Using the same **Locality Code**, enter a record in the Manage Local Standard Deductions screen with a filing status of **Both** and with **Percent Over Excess**, **Minimum**, and **Maximum** equal to **0.00**.

Using the same locality code and filing status, enter a record in the Manage Local Tax Tables screen with the first line in **For Taxable Income Over** equal to **0.00**, **Base Tax Plus** equal to **0.00**, and **Percent of Excess** equal to the **Employee Tax Rate** listed below. The second line of this table should be entered with **For Taxable Income Over** equal to the **Annual Taxable Wage Base** listed below, **Base Tax Plus** equal to the **Maximum Amount** listed below, and **Percent of Excess** equal to **0.00**.

| State | Annual Taxable Wage Base | Employee Tax Rate (%) | Maximum Amount |
|--------------|---------------------------------|-----------------------|----------------|
| California | \$122,909.00 | 1.00% | \$1,229.09 |
| Hawaii | Based on Employee's Weekly Rate | 0.5% ⁽¹⁾ | \$291.20 |
| New Jersey | \$134,900.00 | 0.26% | \$350.74 |
| New York | \$8,500.00 | 0.5% ⁽²⁾ | \$42.50 |
| Puerto Rico | \$9,000.00 | 0.30% | \$27.00 |
| Rhode Island | \$72,300.00 | 1.30% | \$939.90 |

⁽¹⁾ Not to exceed \$5.60 per week: Maximum weekly wage base is \$1,119.44

⁽²⁾ Not to exceed \$.60 per week.

2020 STATE UNEMPLOYMENT INSURANCE-EMPLOYEE CONTRIBUTION

State Unemployment Insurance is deducted by setting up a **Locality Code** in the Manage Local Taxes screen with **Tax Based On** as a **Y Method**. Using the same locality code, enter a record in the Manage Local Standard Deductions screen with a filing status of **Both** and with **Standard Deduction %**, **Minimum**, and **Maximum** equal to **0.00**.

Using the same locality code and filing status, enter a record in the Manage Local Tax Tables screen with the first line in **For Taxable Income Over** equal to **0.00**, **Base Tax Plus** equal to **0.00**, and **Percent of Excess** equal to the **Employee Tax Rate** listed below. The second line of this table should be entered with **For Taxable Income Over** equal to the **Annual Taxable Wage Base** listed below, **Base Tax Plus** equal to the **Maximum Amount** listed below, and **Percent of Excess** equal to **0.00**.

| State | Annual Taxable Wage Base | Employee Tax Rate (%) | Maximum Amount | Fund Name |
|--------------|--------------------------|-----------------------|----------------|--|
| Alaska | \$39,900.00 | 0.50% | 199.50 | Unemployment |
| New Jersey | \$134,900.00 | 0.16% | 215.84 | Family Leave Insurance (FLI) |
| New Jersey | \$35,300.00 | 0.3825% | 135.02 | Unemployment & Health Care |
| New Jersey | \$35,300.00 | 0.0425% | 15.00 | Work Force Development/ Supplemental Workforce Fund ⁽¹⁾ |
| Pennsylvania | None | 0.06% | None | Unemployment |

⁽¹⁾ Legislation for New Jersey requires that the amounts of these funds be reported separately in Box 14 of the W-2. Therefore, this must be set up as a deduction. You have the option of setting up each fund as its own deduction or combining the two into one deduction. We suggest that you combine the two into one deduction; then you need to use only one line in Box 14.

STATE TAX TABLES

Summary

| State | Special Programming (7.0+) | Special Setup |
|-------|-------------------------------|---------------|
| AK | | |
| AL | | Y |
| AR | Y | Y |
| AZ | | |
| CA | | |
| CO | | |
| CT | Y | Y |
| DC | | |
| DE | | |
| FL | | |
| GA | | Y |
| HI | | |
| IA | | Y |
| ID | | |
| IL | | |
| IN | | |
| KS | | |
| KY | | |
| LA | Y | |
| MA | | Y |
| MD | | |
| ME | | |

| State | Special Programming (7.0+) | Special Setup |
|-------|-------------------------------|---------------|
| MI | | |
| MN | | |
| MO | | |
| MS | | Y |
| MT | | |
| NC | | |
| ND | | |
| NE | Y | |
| NH | | |
| NJ | | |
| NM | | |
| NV | | |
| NY | | |
| OH | | |
| OK | | |
| OR | Y | |
| PA | | |
| PR | Y | Y |
| RI | | |
| SC | | Y |
| SD | | |
| TN | | |
| TX | | |
| UT | Y | |
| VA | | |
| VI | | |

| State | Special Programming (7.0+) | Special Setup |
|-------|-------------------------------|---------------|
| VT | | |
| WA | | |
| WI | | |
| WV | | |
| WY | | |

Exempt Filing Status

The following tables have been added for each state.

Manage State Tax Withholding Adjustments

Type: Supplemental Tax Rate

Filing Status: EXEMPT (Exempt from state taxes)

Wage Type: Bonus

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 | Other Rate 2 |
|-------------------------------------|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|-------------|--------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% | 0.0000% |

Manage State Standard Deductions

Filing Status: EXEMPT (Exempt from state taxes)

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|---------|---------|
| 0.00 | 0.00 | 0.00% | 0.00 | 0.00 |

Manage State Taxes

Filing Status: EXEMPT (Exempt from state taxes)

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|----------|-------------------|
| 0.00 | 0.00 | 0.0000% |

Alabama (AL)

State Information

Alabama Withholding Tax Tables & Instructions for Employers and Withholding Agents

https://revenue.alabama.gov/wp-content/uploads/2019/01/whbooklet_0119.pdf

Alabama Withholding Exemption Certificate

[http://www.revenue.alabama.gov/withholding/FA4\(3_14\).pdf](http://www.revenue.alabama.gov/withholding/FA4(3_14).pdf)

Data Setup for Alabama

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|--|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married filing jointly: If the employee claims married with an exemption for both spouses (M – Married Filing Jointly) on the Alabama A-4. ▪ Head of Family: If the employee is claiming single head of family on the Alabama A-4. ▪ Single: If the employee single claiming a full personal exemption (S – Single) on the Alabama A-4. ▪ No Exemptions: If the employee is single and claiming no exemptions. (This corresponds to status 0 in Alabama's tax regulations.) However, it is recommended that you use the appropriate filing status and enter 0 exemptions for the employee since the standard deduction amounts differ for single and married employees.) ▪ Married filing separately: If the employee claims married with an exemption for himself or herself only (MS – Married Filing Separately) on the Alabama A-4. |
| Withholding State Exemptions | <ul style="list-style-type: none"> ▪ Married filing jointly: Enter 1 to trigger the \$3,000.00 personal exemption. ▪ Head of Family: Enter 1 to trigger the \$3,000.00 personal exemption. ▪ Single: Enter 1 to trigger the \$1,500.00 personal exemption. ▪ No Exemptions: Enter 0 (zero) as this status corresponds to status 0 in Alabama's tax regulations. ▪ Married filing separately: Enter 1 to trigger the \$1,500.00 personal exemption. |

| ALABAMA (AL) | | |
|--|---|--|
| ALABAMA Manage State Taxes (PRMSTI) | State: AL (Alabama) | |
| | Effective Date | 01/01/2019 |
| | Unemployment Limit | 8,000.00 |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Alabama State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 5.0000% |
| | Tax Based On | G |
| | Round W/H Amount (CP7) | N |
| | Fed W/H Credit Limit | 9,999,999.99 Alabama allows federal income tax withheld to be deducted; therefore, the Fed W/H Credit Limit column is populated with 9,999,999.00. |
| | FICA W/H Credit Limit | 0.00 |
| | Exempt Amount Married | 0.00 |
| | Exempt Amount Single | 0.00 |
| | Exempt Amount Other | 0.00 |
| | Dependent Credit Amount | 0.00 |
| | Credit Amount | 0.00 |
| | No Standard Deduction if Zero Exemptions | N |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N |
| | Low W/H Rate | 0.0000% |
| | Nonresident Alien Additional Amount | 0.00 |

| ALABAMA (AL) | | | | | | |
|--|--|----------------|--|-------------------------|--|--|
| ALABAMA State Tax Withholding Adjustments | State: AL Type: Personal Exemption Allowance Effective Date: 01/01/2019 Filing Status: Married filing jointly | | | | | Manage State Tax Withholding Adjustments (PRMSTAC) |
| | For Annu- alized Wages Over | Base Amount | Amount Per Credit/ Exemp- tion | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
| | 0.00 | 0.00 | 3,000.00 | 0.00% | N | 0.00 |
| | State: AL Type: Personal Exemption Allowance Effective Date: 01/01/2019 Filing Status: Single | | | | | |
| | For Annu- alized Wages Over | Base Amount | Amount Per Credit/ Exemp- tion | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
| | 0.00 | 0.00 | 1,500.00 | 0.00% | N | 0.00 |
| | State: AL Type: Personal Exemption Allowance Effective Date: 01/01/2019 Filing Status: Head of Family | | | | | |
| | For Annu- alized Wages Over | Base Amount | Amount Per Credit/ Exemp- tion | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
| | 0.00 | 0.00 | 3,000.00 | 0.00% | N | 0.00 |
| | State: AL Type: Personal Exemption Allowance | | | | | |
| | For Annu- alized Wages Over | Base Amount | Amount Per Credit/ Exemp- tion | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |

ALABAMA (AL)
Effective Date: 01/01/2019

Filing Status: No Exemptions

| For Annualized Wages Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|---------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 |

State: AL

Type: Personal Exemption Allowance

Effective Date: 01/01/2019

Filing Status: Married filing separately

| For Annualized Wages Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|---------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
| 0.00 | 0.00 | 1,500.00 | 0.00% | N | 0.00 |

State: AL

Type: Dependent Exemption Allowance

Effective Date: 01/01/2019

Filing Status: Married filing jointly

| For Annualized Wages Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|---------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
| 0.00 | 0.00 | 1,000.00 | 0.00% | N | 0.00 |
| 20,000.00 | 0.00 | 500.00 | 0.00% | N | 0.00 |
| 100,000.00 | 0.00 | 300.00 | 0.00% | N | 0.00 |

State: AL

ALABAMA (AL)

Type: Dependent Exemption Allowance

Effective Date: 01/01/2019

Filing Status: Single

| For Annualized Wages Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|---------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
| 0.00 | 0.00 | 1,000.00 | 0.00% | N | 0.00 |
| 20,000.00 | 0.00 | 500.00 | 0.00% | N | 0.00 |
| 100,000.00 | 0.00 | 300.00 | 0.00% | N | 0.00 |

State: AL

Type: Dependent Exemption Allowance

Effective Date: 01/01/2019

Filing Status: Head of Family

| For Annualized Wages Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|---------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
| 0.00 | 0.00 | 1,000.00 | 0.00% | N | 0.00 |
| 20,000.00 | 0.00 | 500.00 | 0.00% | N | 0.00 |
| 100,000.00 | 0.00 | 300.00 | 0.00% | N | 0.00 |

State: AL

Type: Dependent Exemption Allowance

Effective Date: 01/01/2019

Filing Status: No Exemptions

| For Annualized Wages Over | Base Amount | Amount Per Credit/ | Percent of Excess | 1 st Exempt Override | 1 st Exempt Override Amount |
|---------------------------|-------------|--------------------|-------------------|---------------------------------|--|
|---------------------------|-------------|--------------------|-------------------|---------------------------------|--|

| ALABAMA (AL) | | | | | | |
|----------------------------|--|-------------|-----------------------------|-------------------|---------------------------------------|--|
| | | | Exemption | | de (Y/N) | |
| | 0.00 | 0.00 | 1,000.00 | 0.00% | N | 0.00 |
| | 20,000.00 | 0.00 | 500.00 | 0.00% | N | 0.00 |
| | 100,000.00 | 0.00 | 300.00 | 0.00% | N | 0.00 |
| | State: AL Type: Dependent Exemption Allowance Effective Date: 01/01/2019 Filing Status: Married filing separately | | | | | |
| | For Annualized Wages Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
| | 0.00 | 0.00 | 1,000.00 | 0.0000% | N | 0.00 |
| | 20,000.00 | 0.00 | 500.00 | 0.0000% | N | 0.00 |
| | 100,000.00 | 0.00 | 300.00 | 0.0000% | N | 0.00 |
| | | | | | | |
| Alabama Standard Deduction | State: AL Effective Date: 01/01/2019 Filing Status: Married filing jointly | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | |
| | 0.00 | 7,500.00 | 0.0000% | 7,500.00 | 7,500.00 | |
| | 23,499.00 | 7,325.00 | 0.0000% | 7,325.00 | 7,325.00 | |
| | 23,999.00 | 7,150.00 | 0.0000% | 7,150.00 | 7,150.00 | |
| | 24,499.00 | 6,975.00 | 0.0000% | 6,975.00 | 6,975.00 | |
| | | | | | | |
| | State Standard Deductions (PRMSSD) | | | | | |

ALABAMA (AL)

| | | | | | |
|-----------------------------------|-------------|---------------------|----------|----------|----------|
| | 24,999.00 | 6,800.00 | 0.0000% | 6,800.00 | 6,800.00 |
| | 25,499.00 | 6,625.00 | 0.0000% | 6,625.00 | 6,625.00 |
| | 25,999.00 | 6,450.00 | 0.0000% | 6,450.00 | 6,450.00 |
| | 26,499.00 | 6,275.00 | 0.0000% | 6,275.00 | 6,275.00 |
| | 26,999.00 | 6,100.00 | 0.0000% | 6,100.00 | 6,100.00 |
| | 27,499.00 | 5,925.00 | 0.0000% | 5,925.00 | 5,925.00 |
| | 27,999.00 | 5,750.00 | 0.0000% | 5,750.00 | 5,750.00 |
| | 28,499.00 | 5,575.00 | 0.0000% | 5,575.00 | 5,575.00 |
| | 28,999.00 | 5,400.00 | 0.0000% | 5,400.00 | 5,400.00 |
| | 29,499.99 | 5,225.00 | 0.0000% | 5,225.00 | 5,225.00 |
| | 29,999.00 | 5,050.00 | 0.0000% | 5,050.00 | 5,050.00 |
| | 30,499.00 | 4,875.00 | 0.0000% | 4,875.00 | 4,875.00 |
| | 30,999.00 | 4,700.00 | 0.0000% | 4,700.00 | 4,700.00 |
| | 31,499.00 | 4,525.00 | 0.0000% | 4,525.00 | 4,525.00 |
| | 31,999.00 | 4,350.00 | 0.0000% | 4,350.00 | 4,350.00 |
| | 32,499.00 | 4,175.00 | 0.0000% | 4,175.00 | 4,175.00 |
| | 32,999.99 | 4,000.00 | 0.0000% | 4,000.00 | 4,000.00 |
| State: AL | | | | | |
| Effective Date: 01/01/2019 | | | | | |
| Filing Status: Single | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | |
| 0.00 | 2,500.00 | 0.0000% | 2,500.00 | 2,500.00 | |
| 23,499.00 | 2,475.00 | 0.0000% | 2,475.00 | 2,475.00 | |
| 23,999.00 | 2,450.00 | 0.0000% | 2,450.00 | 2,450.00 | |

ALABAMA (AL)

| | | | | | |
|--------------------------------------|-------------|---------------------|----------|----------|----------|
| | 24,499.00 | 2,425.00 | 0.0000% | 2,425.00 | 2,425.00 |
| | 24,999.00 | 2,400.00 | 0.0000% | 2,400.00 | 2,400.00 |
| | 25,499.00 | 2,375.00 | 0.0000% | 2,375.00 | 2,375.00 |
| | 25,999.00 | 2,350.00 | 0.0000% | 2,350.00 | 2,350.00 |
| | 26,499.00 | 2,325.00 | 0.0000% | 2,325.00 | 2,325.00 |
| | 26,999.00 | 2,300.00 | 0.0000% | 2,300.00 | 2,300.00 |
| | 27,499.00 | 2,275.00 | 0.0000% | 2,275.00 | 2,275.00 |
| | 27,999.00 | 2,250.00 | 0.0000% | 2,250.00 | 2,250.00 |
| | 28,499.00 | 2,225.00 | 0.0000% | 2,225.00 | 2,225.00 |
| | 28,999.00 | 2,200.00 | 0.0000% | 2,200.00 | 2,200.00 |
| | 29,499.00 | 2,175.00 | 0.0000% | 2,175.00 | 2,175.00 |
| | 29,999.00 | 2,150.00 | 0.0000% | 2,150.00 | 2,150.00 |
| | 30,499.00 | 2,125.00 | 0.0000% | 2,125.00 | 2,125.00 |
| | 30,999.00 | 2,100.00 | 0.0000% | 2,100.00 | 2,100.00 |
| | 31,499.00 | 2,075.00 | 0.0000% | 2,075.00 | 2,075.00 |
| | 31,999.00 | 2,050.00 | 0.0000% | 2,050.00 | 2,050.00 |
| | 32,499.00 | 2,025.00 | 0.0000% | 2,025.00 | 2,025.00 |
| | 32,999.99 | 2,000.00 | 0.0000% | 2,000.00 | 2,000.00 |
| State: AL | | | | | |
| Effective Date: 01/01/2019 | | | | | |
| Filing Status: Head of Family | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | |
| 0.00 | 4,700.00 | 0.0000% | 4,700.00 | 4,700.00 | |
| 23,499.00 | 4,565.00 | 0.0000% | 4,565.00 | 4,565.00 | |

| ALABAMA (AL) | | | | | |
|--|--------------------------|-------------|---------------------|----------|----------|
| | 23,999.00 | 4,430.00 | 0.0000% | 4,430.00 | 4,430.00 |
| | 24,499.00 | 4,295.00 | 0.0000% | 4,295.00 | 4,295.00 |
| | 24,999.00 | 4,160.00 | 0.0000% | 4,160.00 | 4,160.00 |
| | 25,499.00 | 4,025.00 | 0.0000% | 4,025.00 | 4,025.00 |
| | 25,999.00 | 3,890.00 | 0.0000% | 3,890.00 | 3,890.00 |
| | 26,499.00 | 3,755.00 | 0.0000% | 3,755.00 | 3,755.00 |
| | 26,999.00 | 3,620.00 | 0.0000% | 3,620.00 | 3,620.00 |
| | 27,499.00 | 3,485.00 | 0.0000% | 3,485.00 | 3,485.00 |
| | 27,999.00 | 3,350.00 | 0.0000% | 3,350.00 | 3,350.00 |
| | 28,499.00 | 3,215.00 | 0.0000% | 3,215.00 | 3,215.00 |
| | 28,999.00 | 3,080.00 | 0.0000% | 3,080.00 | 3,080.00 |
| | 29,499.00 | 2,945.00 | 0.0000% | 2,945.00 | 2,945.00 |
| | 29,999.00 | 2,810.00 | 0.0000% | 2,810.00 | 2,810.00 |
| | 30,499.00 | 2,675.00 | 0.0000% | 2,675.00 | 2,675.00 |
| | 30,999.00 | 2,540.00 | 0.0000% | 2,540.00 | 2,540.00 |
| | 31,499.00 | 2,405.00 | 0.0000% | 2,405.00 | 2,405.00 |
| | 31,999.00 | 2,270.00 | 0.0000% | 2,270.00 | 2,270.00 |
| | 32,499.00 | 2,135.00 | 0.0000% | 2,135.00 | 2,135.00 |
| | 32,999.99 | 2,000.00 | 0.0000% | 2,000.00 | 2,000.00 |
| State: AL Effective Date: 01/01/2019 Filing Status: 0 - No Exemptions | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| | 0.00 | 2,500.00 | 0.0000% | 2,500.00 | 2,500.00 |

ALABAMA (AL)

| | | | | | |
|---|-------------|---------------------|---------|----------|----------|
| | 23,499.00 | 2,475.00 | 0.0000% | 2,475.00 | 2,475.00 |
| | 23,999.00 | 2,450.00 | 0.0000% | 2,450.00 | 2,450.00 |
| | 24,499.00 | 2,425.00 | 0.0000% | 2,425.00 | 2,425.00 |
| | 24,999.00 | 2,400.00 | 0.0000% | 2,400.00 | 2,400.00 |
| | 25,499.00 | 2,375.00 | 0.0000% | 2,375.00 | 2,375.00 |
| | 25,999.00 | 2,350.00 | 0.0000% | 2,350.00 | 2,350.00 |
| | 26,499.00 | 2,325.00 | 0.0000% | 2,325.00 | 2,325.00 |
| | 26,999.00 | 2,300.00 | 0.0000% | 2,300.00 | 2,300.00 |
| | 27,499.00 | 2,275.00 | 0.0000% | 2,275.00 | 2,275.00 |
| | 27,999.00 | 2,250.00 | 0.0000% | 2,250.00 | 2,250.00 |
| | 28,499.00 | 2,225.00 | 0.0000% | 2,225.00 | 2,225.00 |
| | 28,999.00 | 2,200.00 | 0.0000% | 2,200.00 | 2,200.00 |
| | 29,499.00 | 2,175.00 | 0.0000% | 2,175.00 | 2,175.00 |
| | 29,999.00 | 2,150.00 | 0.0000% | 2,150.00 | 2,150.00 |
| | 30,499.00 | 2,125.00 | 0.0000% | 2,125.00 | 2,125.00 |
| | 30,999.00 | 2,100.00 | 0.0000% | 2,100.00 | 2,100.00 |
| | 31,499.00 | 2,075.00 | 0.0000% | 2,075.00 | 2,075.00 |
| | 31,999.00 | 2,050.00 | 0.0000% | 2,050.00 | 2,050.00 |
| | 32,499.00 | 2,025.00 | 0.0000% | 2,025.00 | 2,025.00 |
| | 32,999.99 | 2,000.00 | 0.0000% | 2,000.00 | 2,000.00 |
| State: AL | | | | | |
| Effective Date: 01/01/2019 | | | | | |
| Filing Status: Married filing separately | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | |

| ALABAMA (AL) | | | | | | |
|--------------------------------|--|----------|----------------------|----------|----------|---|
| | 0.00 | 3,750.00 | 0.0000% | 3,750.00 | 3,750.00 | |
| | 10,749.00 | 3,662.00 | 0.0000% | 3,662.00 | 3,662.00 | |
| | 10,999.00 | 3,574.00 | 0.0000% | 3,574.00 | 3,574.00 | |
| | 11,249.00 | 3,486.00 | 0.0000% | 3,486.00 | 3,486.00 | |
| | 11,499.00 | 3,398.00 | 0.0000% | 3,398.00 | 3,398.00 | |
| | 11,749.00 | 3,310.00 | 0.0000% | 3,310.00 | 3,310.00 | |
| | 11,999.00 | 3,222.00 | 0.0000% | 3,222.00 | 3,222.00 | |
| | 12,249.00 | 3,134.00 | 0.0000% | 3,134.00 | 3,134.00 | |
| | 12,499.00 | 3,046.00 | 0.0000% | 3,046.00 | 3,046.00 | |
| | 12,749.00 | 2,958.00 | 0.0000% | 2,958.00 | 2,958.00 | |
| | 12,999.00 | 2,870.00 | 0.0000% | 2,870.00 | 2,870.00 | |
| | 13,249.00 | 2,782.00 | 0.0000% | 2,782.00 | 2,782.00 | |
| | 13,499.00 | 2,694.00 | 0.0000% | 2,694.00 | 2,694.00 | |
| | 13,749.00 | 2,606.00 | 0.0000% | 2,606.00 | 2,606.00 | |
| | 13,999.00 | 2,518.00 | 0.0000% | 2,518.00 | 2,518.00 | |
| | 14,249.00 | 2,430.00 | 0.0000% | 2,430.00 | 2,430.00 | |
| | 14,499.00 | 2,342.00 | 0.0000% | 2,342.00 | 2,342.00 | |
| | 14,749.00 | 2,254.00 | 0.0000% | 2,254.00 | 2,254.00 | |
| | 14,999.00 | 2,166.00 | 0.0000% | 2,166.00 | 2,166.00 | |
| | 15,249.00 | 2,078.00 | 0.0000% | 2,078.00 | 2,078.00 | |
| | 15,499.99 | 2,000.00 | 0.0000% | 2,000.00 | 2,000.00 | |
| ALABAMA State Tax Tables | State: AL Effective Date: 01/01/2019 Filing Status: 0 - No Exemptions | | | | | Manage State Tax Tables (PRMSTT) |
| | For Taxable Income Over | Base Tax | Percent of Excess | | | |

ALABAMA (AL)

| | | |
|----------|--------|---------|
| 0.00 | 0.00 | 2.0000% |
| 500.00 | 10.00 | 4.0000% |
| 3,000.00 | 110.00 | 5.0000% |

State: AL**Effective Date:** 01/01/2019**Filing Status:** Married filing separately

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|----------------------|
| 0.00 | 0.00 | 2.0000% |
| 500.00 | 10.00 | 4.0000% |
| 3,000.00 | 110.00 | 5.0000% |

State: AL**Effective Date:** 01/01/2019**Filing Status:** Head of Family

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|----------------------|
| 0.00 | 0.00 | 2.0000% |
| 500.00 | 10.00 | 4.0000% |
| 3,000.00 | 110.00 | 5.0000% |

State: AL**Effective Date:** 01/01/2019**Filing Status:** Married filing jointly

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|----------------------|
| 0.00 | 0.00 | 2.0000% |
| 1,000.00 | 20.00 | 4.0000% |

| ALABAMA (AL) | | | | | |
|--------------|---|----------------------------|----------|----------------------|--|
| | | 6,000.00 | 220.00 | 5.0000% | |
| | State: AL Effective Date: 01/01/2019 Filing Status: Single | | | | |
| | | For Taxable Income Over | Base Tax | Percent of Excess | |
| | | 0.00 | 0.00 | 2.0000% | |
| | | 500.00 | 10.00 | 4.0000% | |
| | | 3,000.00 | 110.00 | 5.0000% | |

Processing

Tax Calculation

| | Calculation | Related Screens |
|---------------|---|---|
| | Gross Pay for Pay Period | Manage Payroll Records |
| Less | AL Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Less | AL Exempt Deduction Amounts | Manage Deductions |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | AL Adjusted Gross Income for Pay Period | |
| Times | Pay Frequency Monthly: 12 Semi-Monthly: 24 Bi-Weekly: 26 Weekly: 52 | Manage Pay Periods |
| Equals | Annualized Gross Pay | |
| Less | Standard Deduction Amount | Manage State Standard Deductions |
| Less | Federal Tax Withholding for the Period x Pay Frequency | Manage Payroll Records / Manage Pay Periods |

| | Calculation | Related Screens |
|------------------------------|--|---|
| Less | Personal Exemption Amount (Number of Withholding State Exemptions x Amount Per Exemption) | Manage Employee Taxes Manage State Tax Withholding Adjustments |
| Less | Dependent Exemption Amount (Number of Withholding State Dependents x Amount Per Exemption) | Manage Employee Taxes Manage State Tax Withholding Adjustments |
| Equals | Annual Taxable Wages | |
| | Apply the Annual Taxable Wages to the appropriate State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Plus | State Withholding Additional Amount | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for pay period | |

Alaska (AK)

Data Setup for Alaska

| ALASKA (AK) | | |
|-----------------------|---|-----------------------------------|
| ALASKA State Taxes | State: AK (Alaska) | Manage State Taxes (PRMSTI) |
| | Effective Date | |
| | Unemployment Limit | |
| | Unemployment Rate | |
| | Supplemental Tax Rate | |
| | Tax Based On | |
| | Round W/H Amount (CP7) | |
| | Fed W/H Credit Limit | |
| | FICA W/H Credit Limit | |
| | Exempt Amount Married | |
| | Exempt Amount Single | |
| | Exempt Amount Other | |
| | Dependent Credit Amount | |
| | Credit Amount | |
| | No Standard Deduction if Zero Exemptions | |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | |
| | Low W/H Rate | |
| | Nonresident Alien Additional Amount | |

Arizona (AZ)

State Information

Arizona Withholding Percentage Election Form (A-4)

<https://azdor.gov/businesses-arizona/withholding-tax>

Arizona Withholding Basics

<http://www.azdor.gov/Business/WithholdingTax.aspx>

Data Setup for Arizona

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|---|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Withholding Rate 0.8%: If the employee has chosen an Arizona withholding rate of 0.8% on his/her Arizona Withholding Percentage Election (A-4) form. ▪ Withholding Rate 1.3%: If the employee has chosen an Arizona withholding rate of 1.3% on his/her Arizona Withholding Percentage Election (A-4) form. ▪ Withholding Rate 1.8%: If the employee has chosen an Arizona withholding rate of 1.8% on his/her Arizona Withholding Percentage Election (A-4) form. ▪ Withholding Rate 2.7%: If the employee has chosen an Arizona withholding rate of 2.7% on his/her Arizona Withholding Percentage Election (A-4) form. ▪ Withholding Rate 3.6%: If the employee has chosen an Arizona withholding rate of 3.6% on his/her Arizona Withholding Percentage Election (A-4) form. ▪ Withholding Rate 4.2%: If the employee has chosen an Arizona withholding rate of 4.2% on his/her Arizona Withholding Percentage Election (A-4) form. ▪ Withholding Rate 5.1%: If the employee has chosen an Arizona withholding rate of 5.1% on his/her Arizona Withholding Percentage Election (A-4) form. ▪ Withholding Rate 0%: If the employee has elected an Arizona withholding percentage of 0% on his/her Arizona Withholding Percentage Election (A-4) form. |
| Withholding State Exemptions | Enter 0 (zero). |

| ARIZONA (AZ) | | | | | | | | | | | | | |
|--|--|---------------------|---|---------|---|--------------------------|-------------|---------------------|---------|---------|------|------|-------|
| Arizona State Taxes | State: AZ (Arizona) | | | | Manage State Taxes (PRMSTI) | | | | | | | | |
| | Effective Date | | 01/01/2011 | | | | | | | | | | |
| | Unemployment Limit | | 7,000.00 | | | | | | | | | | |
| | Unemployment Rate | | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Arizona State Taxes record. The value can be edited if necessary. | | | | | | | | | | |
| | Supplemental Tax Rate | | 7.0000% | | | | | | | | | | |
| | Tax Based On | | G | | | | | | | | | | |
| | Round W/H Amount (CP7) | | N | | | | | | | | | | |
| | Fed W/H Credit Limit | | 0.00 | | | | | | | | | | |
| | FICA W/H Credit Limit | | 0.00 | | | | | | | | | | |
| | Exempt Amount Married | | 0.00 | | | | | | | | | | |
| | Exempt Amount Single | | 0.00 | | | | | | | | | | |
| | Exempt Amount Other | | 0.00 | | | | | | | | | | |
| | Dependent Credit Amount | | 0.00 | | | | | | | | | | |
| | Credit Amount | | 0.00 | | | | | | | | | | |
| Arizona State Standard Deduction s | There is no standard deduction amount for the state of Arizona. | | | | Manage State Standard Deductions (PRMSSD) | | | | | | | | |
| | State: AZ | | | | | | | | | | | | |
| | Effective Date: 01/01/2017 | | | | | | | | | | | | |
| | Filing Status: Withholding Rate 0.8% | | | | | | | | | | | | |
| | <table><tr><td>For Annualized Wage Over</td><td>Base Amount</td><td>Percent Over Excess</td><td>Minimum</td><td>Maximum</td></tr><tr><td>0.00</td><td>0.00</td><td>0.00%</td><td>0.00</td><td>0.00</td></tr></table> | | | | | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.00% |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | |
| 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | | | | | | | | | |
| State: AZ | | | | | | | | | | | | | |
| Effective Date: 01/01/2017 | | | | | | | | | | | | | |

| ARIZONA (AZ) | | | | |
|--|-------------|---------------------|---------|---------|
| Filing Status: Withholding Rate 1.3% | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |
| State: AZ Effective Date: 01/01/2017 Filing Status: Withholding Rate 1.8% | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |
| State: AZ Effective Date: 01/01/2017 Filing Status: Withholding Rate 2.7% | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |
| State: AZ Effective Date: 01/01/2017 Filing Status: Withholding Rate 3.6% | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |
| State: AZ Effective Date: 01/01/2017 Filing Status: Withholding Rate 4.2% | | | | |

ARIZONA (AZ)

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------|--|--------------------------|-------------|---------------------|---------|---------|------|------|---------|------|------|--------------------------|-------------|---------------------|---------|---------|------|------|---------|------|------|--------------------------|-------------|---------------------|---------|---------|------|------|---------|------|------|--|
| | <table><tr><td>For Annualized Wage Over</td><td>Base Amount</td><td>Percent Over Excess</td><td>Minimum</td><td>Maximum</td></tr><tr><td>0.00</td><td>0.00</td><td>0.0000%</td><td>0.00</td><td>0.00</td></tr></table> <div>State: AZ Effective Date: 01/01/2017 Filing Status: Withholding Rate 5.1%</div> <table><tr><td>For Annualized Wage Over</td><td>Base Amount</td><td>Percent Over Excess</td><td>Minimum</td><td>Maximum</td></tr><tr><td>0.00</td><td>0.00</td><td>0.0000%</td><td>0.00</td><td>0.00</td></tr></table> <div>State: AZ Effective Date: 01/01/2017 Filing Status: Withholding Rate 0%</div> <table><tr><td>For Annualized Wage Over</td><td>Base Amount</td><td>Percent Over Excess</td><td>Minimum</td><td>Maximum</td></tr><tr><td>0.00</td><td>0.00</td><td>0.0000%</td><td>0.00</td><td>0.00</td></tr></table> | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Arizona
State Tax
Tables

State: AZ
Effective Date: 01/01/2017
Filing Status: Withholding Rate 0.8%

| | | |
|-------------------------|----------|-------------------|
| For Taxable Income Over | Base Tax | Percent of Excess |
| 0.00 | 0.00 | 0.8000% |

State: AZ
Effective Date: 01/01/2017
Filing Status: Withholding Rate 1.3%

| | | |
|-------------------------|----------|-------------------|
| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|----------|-------------------|

Manage
State Tax
Tables
(PRMSTT)

| ARIZONA (AZ) | | | | |
|--|----------------------------|----------|----------------------|--|
| | 0.00 | 0.00 | 1.3000% | |
| State: AZ Effective Date: 01/01/2017 Filing Status: Withholding Rate 1.8% | | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | |
| | 0.00 | 0.00 | 1.8000% | |
| State: AZ Effective Date: 01/01/2017 Filing Status: Withholding Rate 2.7% | | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | |
| | 0.00 | 0.00 | 2.7000% | |
| State: AZ Effective Date: 01/01/2017 Filing Status: Withholding Rate 3.6% | | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | |
| | 0.00 | 0.00 | 3.6000% | |
| State: AZ Effective Date: 01/01/2017 Filing Status: Withholding Rate 4.2% | | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | |
| | 0.00 | 0.00 | 4.2000% | |

| ARIZONA (AZ) | | |
|---|----------|----------------------|
| State: AZ | | |
| Effective Date: 01/01/2017 | | |
| Filing Status: Withholding Rate 5.1% | | |
| For Taxable Income Over | Base Tax | Percent of Excess |
| 0.00 | 0.00 | 5.1000% |
| State: AZ | | |
| Effective Date: 01/01/2017 | | |
| Filing Status: Withholding Rate 0% | | |
| For Taxable Income Over | Base Tax | Percent of Excess |
| 0.00 | 0.00 | 0.0000% |

Manage State Standard Deductions Screen/Payroll Tax Controls Menu

There is no standard deduction amount for the state of Arizona.

Processing

Tax Calculation

| | Calculation | Related Screens |
|---------------|--|---|
| | Gross Pay | Manage Payroll Records |
| Less | AZ Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Less | AZ Exempt Deduction Amounts | Manage Deductions |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | AZ Annualized Gross Pay | |
| Less | Standard Deduction Amount (if applicable) | Manage State Standard Manage Deductions |
| Less | Exemption Amount (if applicable) (# of Exemptions x Exemption Amount) | Manage Employee Taxes Manage State Taxes |

| | Calculation | Related Screens |
|------------------------------|---|-------------------------|
| Equals | Annual Taxable Wages | |
| | Apply the appropriate tax table $\text{Annualized State Tax Liability} = ((\text{Annual Taxable Wages} - \text{For Taxable Income Over Amount}) \times \text{Tax Percentage}) + \text{Base Tax}$ | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for Pay Period | |
| Plus | State Withholding Additional Amount | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for Pay Period | |

Arkansas (AR)

State Information

Arkansas Withholding Exemption Certificate (AR4EC)

<https://www.dfa.arkansas.gov/images/uploads/incomeTaxOffice/AR4EC.pdf>

Arkansas Formula Method

<https://www.dfa.arkansas.gov/images/uploads/incomeTaxOffice/withholdInstructions.pdf>

<https://www.dfa.arkansas.gov/images/uploads/incomeTaxOffice/whformula.pdf>

Data Setup for Arkansas

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|--|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Single: Select this filing status for employees claiming Single on the Arkansas Withholding Exemption Certificate (AR4EC) form. ▪ Married: Select this filing status for employees claiming Married Filing Jointly on the Arkansas Withholding Exemption Certificate (AR4EC) form. ▪ Head of Household: Select this filing status for employees claiming Head of Household on the Arkansas Withholding Exemption Certificate (AR4EC) form. |
| Withholding State Exemptions | Enter 0 (zero). |
| Withholding State Dependents | Enter 0 (zero). |
| Withholding State Credits | Enter the total number of withholding exemptions claimed by the employee on his/her Form AR4EC. |
| Additional Amount | Enter the additional amount the employee opts to have deducted from each paycheck (as specified on his/her Form AR4EC). |

| ARKANSAS (AR) | | |
|-------------------------|---|--|
| Arkansas State Taxes | State: AR (Arkansas) | |
| | Effective Date | 01/01/2020 |
| | Unemployment Limit | 7,000.00 |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Arkansas State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 6.9000% |
| | Tax Based On | G |
| | Round W/H Amount (CP7) | N |
| | Fed W/H Credit Limit | 0.00 |
| | FICA W/H Credit Limit | 0.00 |
| | Exempt Amount Married | 0.00 |
| | Exempt Amount Single | 0.00 |
| | Exempt Amount Other | 0.00 |
| | Dependent Credit Amount | 0.00 |
| | Credit Amount | 26.00 This is the credit amount applied per total number of withholding exemptions claimed by the employee on his/her Form AR4EC. |
| | No Standard Deduction if Zero Exemptions | N |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N |
| | Low W/H Rate | 0.0000% |
| | Nonresident Alien Additional Amount | 0.00 |

ARKANSAS (AR)

Arkansas
State
Standard
Deductions

State: AR

Effective Date: 01/01/2020

Filing Status: Married

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 0.00 | 0.0000% | 2,200.00 | 2,200.00 |

State: AR

Effective Date: 01/01/2020

Filing Status: Single

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 0.00 | 0.0000% | 2,200.00 | 2,200.00 |

State: AR

Effective Date: 01/01/2020

Filing Status: Head of Household

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 0.00 | 0.0000% | 2,200.00 | 2,200.00 |

Manage
State
Standard
Deductions
(PRMSSD)

Arkansas
State Tax
Tables

State: AR

Effective Date: 01/01/2020

Filing Status: Married

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|----------|-------------------|
| 0.00 | 0.00 | 0.0000% |
| 4,599.00 | 91.98 | 2.0000% |
| 9,099.00 | 182.97 | 3.0000% |

Manage
State Tax
Tables
(PRMSTT)

ARKANSAS (AR)

| | | |
|-----------|----------|---------|
| 13,699.00 | 237.77 | 3.4000% |
| 22,599.00 | 421.46 | 5.0000% |
| 37,899.00 | 762.55 | 5.9000% |
| 80,800.00 | 1,243.40 | 6.6000% |
| 81,800.00 | 1,143.40 | 6.6000% |
| 82,800.00 | 1,043.40 | 6.6000% |
| 84,100.00 | 943.40 | 6.6000% |
| 85,200.00 | 843.40 | 6.6000% |
| 86,200.00 | 803.40 | 6.6000% |

State: AR**Effective Date:** 01/01/2020**Filing Status:** Single


| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|----------------------|
| 0.00 | 0.00 | 0.0000% |
| 4,599.00 | 91.98 | 2.0000% |
| 9,099.00 | 182.97 | 3.0000% |
| 13,699.00 | 237.77 | 3.4000% |
| 22,599.00 | 421.46 | 5.0000% |
| 37,899.00 | 762.55 | 5.9000% |
| 80,800.00 | 1,243.40 | 6.6000% |
| 81,800.00 | 1,143.40 | 6.6000% |
| 82,800.00 | 1,043.40 | 6.6000% |
| 84,100.00 | 943.40 | 6.6000% |
| 85,200.00 | 843.40 | 6.6000% |

| ARKANSAS (AR) | | | | |
|--|----------------------------|----------|----------------------|--|
| | 86,200.00 | 803.40 | 6.6000% | |
| State: AR Effective Date: 01/01/2020 Filing Status: Head of Household | | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | |
| | 0.00 | 0.00 | 0.0000% | |
| | 4,599.00 | 91.98 | 2.0000% | |
| | 9,099.00 | 182.97 | 3.0000% | |
| | 13,699.00 | 237.77 | 3.4000% | |
| | 22,599.00 | 421.46 | 5.0000% | |
| | 37,899.00 | 762.55 | 5.9000% | |
| | 80,800.00 | 1,243.40 | 6.6000% | |
| | 81,800.00 | 1,143.40 | 6.6000% | |
| | 82,800.00 | 1,043.40 | 6.6000% | |
| | 84,100.00 | 943.40 | 6.6000% | |
| | 85,200.00 | 843.40 | 6.6000% | |
| | 86,200.00 | 803.40 | 6.6000% | |

Processing

Tax Calculation

| | Calculation | Related Screens |
|-------------|-----------------------------|----------------------------|
| | Gross Pay | Manage Payroll Records |
| Less | AR Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Less | AR Exempt Deduction Amounts | Manage Deductions |

| | Calculation | Related Screens |
|-------------------|---|---|
| Times | Pay Frequency | Manage Pay Periods |
| Equals | AR Adjusted Gross Income | |
| Less | Standard Deduction Amount | Manage State Standard Deductions |
| Equals | Net Taxable Income  | (Calculated) |
| | <p>Effective March 1, 2020: If Net Taxable Income < 87,001 Then Annual Taxable Wages = \$50 midrange of Net Taxable Income Else Annual Taxable Wages = Net Taxable Income</p> <p>Apply the Annual Taxable Wages to the appropriate State Tax Table. Annualized State Tax Liability =(Annual Taxable Wages * Tax Percentage) – Base Tax Round Annualized State Tax Liability to whole number. See Appendix A</p> <p>-----</p> <p>Prior to January 1, 2015: Apply the Annual Taxable Wages to the appropriate State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax</p> | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Less | Personal Tax Credit (Withholding State Credits x Credit Amount) | Manage Employee Taxes Manage State Taxes |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for Pay Period | |
| Plus | State Withholding Additional Amount | Manage Employee Taxes |

| | Calculation | Related Screens |
|------------------------------|--|--------------------|
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for Pay Period | |

California (CA)

State Information

California Withholding Schedules for 2019

Method B: https://www.edd.ca.gov/pdf_pub_ctr/19methb.pdf


Costpoint uses California's Method B for determining the amount to be withheld from wages and salaries for state personal income tax.

California Withholding Allowance Certificate (DE4)

https://www.edd.ca.gov/pdf_pub_ctr/de4.pdf

Data Setup for California

Manage Employee Taxes screen/Employee Payroll Setup menu

| | |
|--|--|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married, one income 0-1 allowances: If the employee's filing status is Married (one income) and he claims zero or one allowance from the DE 4 Regular Withholding Allowances Worksheet A. ▪ Head of Household: If the employee's filing status is Head of Household on the DE 4. ▪ Single or dual income Married: If the employee's filing status is Single or Married (with two or more incomes) on the DE 4. ▪ Married, one income 2 or more allowances: If the employee's filing status is Married (one income) on the DE 4 and he claims two or more allowances from the DE 4 Regular Withholding Allowances Worksheet A. |
| Withholding State Exemptions | <p>Enter the number of additional withholding allowances the employee is claiming from the DE 4 Estimated Deductions Worksheet B.</p> <div>  <p>Only employees who are married and claiming zero or one exemption should use the Married, one income 0-1 allowances filing status. All other married employees should use Married, one income 2 or more allowances.</p> </div> |
| Withholding State Credits | <p>Enter the number of allowances the employee is claiming from the DE 4 Regular Withholding Allowances Worksheet A.</p> |

| CALIFORNIA (CA) | | |
|-----------------|-------------------------------|------------|
| California | State: CA (California) | |
| | Effective Date | 01/01/2020 |

| CALIFORNIA (CA) | | | | | | | | | | | | | | | | | | |
|-------------------------------------|--|--|-------------|---------------------------------------|-------------------------------------|--|---------------------------|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|--|--|--|--|--|--|
| State Taxes | Unemployment Limit | 7,000.00 | | | | | | | | | | | | | | | | |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent California State Taxes record. The value can be edited if necessary. | | | | | | | | | | | | | | | | |
| | Supplemental Tax Rate | 10.2300% | | | | | | | | | | | | | | | | |
| | Tax Based On | G | | | | | | | | | | | | | | | | |
| | Round W/H Amount (CP7) | N | | | | | | | | | | | | | | | | |
| | Fed W/H Credit Limit | 0.00 | | | | | | | | | | | | | | | | |
| | FICA W/H Credit Limit | 0.00 | | | | | | | | | | | | | | | | |
| | Exempt Amount Married | 0.00 | | | | | | | | | | | | | | | | |
| | Exempt Amount Single | 0.00 | | | | | | | | | | | | | | | | |
| | Exempt Amount Other | 0.00 | | | | | | | | | | | | | | | | |
| | Dependent Credit Amount | 0.00 | | | | | | | | | | | | | | | | |
| | Credit Amount | 0.00 | | | | | | | | | | | | | | | | |
| | No Standard Deduction if Zero Exemptions | N | | | | | | | | | | | | | | | | |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N | | | | | | | | | | | | | | | | |
| | Low W/H Rate | 0.0000% | | | | | | | | | | | | | | | | |
| Nonresident Alien Additional Amount | 0.00 | | | | | | | | | | | | | | | | | |
| California Personal Tax Credit | <p>State: CA</p> <p>Type: Personal Tax Credit</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Married, one income 2 or more allowances</p> <table border="1"> <thead> <tr> <th>For Annualized Wages Over</th> <th>Base Amt</th> <th>Amt Per Credit/Exemption</th> <th>% of Excess</th> <th>1st Exempt Override (Y/N)</th> <th>1st Exempt Override Amt</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> | | | | | | For Annualized Wages Over | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | | | | | | |
| For Annualized Wages Over | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |

| CALIFORNIA (CA) | | | | | | |
|---|---|-------------|---------------------------|-------------|---------------------------------------|--|
| | 0.00 | 0.00 | 134.20 | 0.00 | N | 0.00 |
| State: CA Type: Personal Tax Credit Effective Date: 01/01/2020 Filing Status: Head of Household | | | | | | |
| | For Annualized Wages Over | Base Amount | Amt Per Credit/ Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
| | 0.00 | 0.00 | 134.20 | 0.00 | N | 0.00 |
| State: CA Type: Personal Tax Credit Effective Date: 01/01/2020 Filing Status: Married, one income 0-1 allowances | | | | | | |
| | For Annualized Wages Over | Base Amount | Amt Per Credit/ Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
| | 0.00 | 0.00 | 134.20 | 0.00 | N | 0.00 |
| State: CA Type: Personal Tax Credit Effective Date: 01/01/2020 Filing Status: Single or dual income Married | | | | | | |
| | For Annualized Wages Over | Base Amount | Amt Per Credit/ Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
| | 0.00 | 0.00 | 134.20 | 0.00 | N | 0.00 |
| California Standard Deduction | State: CA Effective Date: 01/01/2020 | | | | | |

CALIFORNIA (CA)
Filing Status: Married, one income 2 or more allowances

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 9,074.00 | 0.0000% | 9,074.00 | 9,074.00 |

State: CA

Effective Date: 01/01/2020

Filing Status: Head of Household

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 9,074.00 | 0.0000% | 9,074.00 | 9,074.00 |

State: CA

Effective Date: 01/01/2020

Filing Status: Married, one income 0-1 allowances

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 4,537.00 | 0.0000% | 4,537.00 | 4,537.00 |

State: CA

Effective Date: 01/01/2020

Filing Status: Single or dual income Married

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 4,537.00 | 0.0000% | 4,537.00 | 4,537.00 |

CALIFORNIA (CA)

California
State Tax
Tables

State: CA**Effective Date:** 01/01/2020**Filing Status:** Married, one income 2 or more allowances

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|------------|----------------------|
| 0.00 | 0.00 | 1.1000% |
| 17,618.00 | 193.80 | 2.2000% |
| 41,766.00 | 725.06 | 4.4000% |
| 65,920.00 | 1,787.84 | 6.6000% |
| 91,506.00 | 3,476.52 | 8.8000% |
| 115,648.00 | 5,601.02 | 10.2300% |
| 590,746.00 | 54,203.55 | 11.3300% |
| 708,890.00 | 67,589.27 | 12.4300% |
| 1,000,000.00 | 103,774.24 | 13.5300% |
| 1,181,484.00 | 128,329.03 | 14.6300% |

State: CA**Effective Date:** 01/01/2020**Filing Status:** Head of Household

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|----------------------|
| 0.00 | 0.00 | 1.1000% |
| 17,629.00 | 193.92 | 2.2000% |
| 41,768.00 | 724.98 | 4.4000% |
| 53,843.00 | 1,256.28 | 6.6000% |
| 66,636.00 | 2,100.62 | 8.8000% |
| 78,710.00 | 3,163.13 | 10.2300% |

CALIFORNIA (CA)

| | | |
|--------------|------------|----------|
| 401,705.00 | 36,205.52 | 11.3300% |
| 482,047.00 | 45,308.27 | 12.4300% |
| 803,410.00 | 85,253.69 | 13.5300% |
| 1,000,000.00 | 111,852.32 | 14.6300% |

State: CA**Effective Date:** 01/01/2020**Filing Status:** Married, one income 0-1 allowances

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|------------|----------------------|
| 0.00 | 0.00 | 1.1000% |
| 17,618.00 | 193.80 | 2.2000% |
| 41,766.00 | 725.06 | 4.4000% |
| 65,920.00 | 1,787.84 | 6.6000% |
| 91,506.00 | 3,476.52 | 8.8000% |
| 115,648.00 | 5,601.02 | 10.2300% |
| 590,746.00 | 54,203.55 | 11.3300% |
| 708,890.00 | 67,589.27 | 12.4300% |
| 1,000,000.00 | 103,774.24 | 13.5300% |
| 1,181,484.00 | 128,329.03 | 14.6300% |

State: CA**Effective Date:** 01/01/2020**Filing Status:** Single or dual income Married

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|----------------------|
| 0.00 | 0.00 | 1.1000% |
| 8,809.00 | 96.90 | 2.2000% |

CALIFORNIA (CA)

| | | | | |
|--|--------------|------------|----------|--|
| | 20,883.00 | 362.53 | 4.4000% | |
| | 32,960.00 | 893.92 | 6.6000% | |
| | 45,753.00 | 1,738.26 | 8.8000% | |
| | 57,824.00 | 2,800.51 | 10.2300% | |
| | 295,373.00 | 27,101.77 | 11.3300% | |
| | 354,445.00 | 33,794.63 | 12.4300% | |
| | 590,742.00 | 63,166.35 | 13.5300% | |
| | 1,000,000.00 | 118,538.96 | 14.6300% | |

| | | | | | | | |
|--|---|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|
| California Low Income Exemption | State: CA Type: Low Income Exemption Effective Date: 01/01/2020 Filing Status: Married, one income 2 or more allowances Wage Type: Gross Wages | | | | | | |
| | For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 |
| | 30,083.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 |

| | | | | | | | |
|--|--|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|
| | State: CA Type: Low Income Exemption Effective Date: 01/01/2020 Filing Status: Head of Household Wage Type: Gross Wages | | | | | | |
| | For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 |
| | 30,083.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 |

| | | | | | | | |
|--|---|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|
| | State: CA Type: Low Income Exemption | | | | | | |
| | For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 |
| | 30,083.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 |

| CALIFORNIA (CA) | | | | | | | |
|---|---|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|
| | Effective Date: 01/01/2020 Filing Status: Married, one income 0-1 allowances Wage Type: Gross Wages | | | | | | |
| | For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 |
| | 15,042.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 |
| | State: CA Type: Low Income Exemption Effective Date: 01/01/2020 Filing Status: Single or dual income Married Wage Type: Gross Wages | | | | | | |
| | For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 |
| | 15,042.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 |
| California Personal Exemption Allowance | State: CA Type: Personal Exemption Allowance Effective Date: 01/01/2020 Filing Status: Married, one income 2 or more allowances Wage Type: Gross Wages | | | | | | |
| | For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 |
| | 0.00 | 0.00 | 1,000.00 | 0.00% | N | 0.00 | 0.00 |
| | State: CA Type: Personal Exemption Allowance Effective Date: 01/01/2020 Filing Status: Head of Household Wage Type: Gross Wages | | | | | | |

| CALIFORNIA (CA) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|-------------------------------------|--------------------------|--------------------------|---------------------------------------|---------------------------------------|-------------------------------------|-------------|-------------------------------------|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|------|------|----------|-------|---|------|------|-------------------------------------|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|------|------|----------|-------|---|------|------|
| | For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 0.00 | 0.00 | 1,000.00 | 0.00% | N | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>State: CA</p> <p>Type: Personal Exemption Allowance</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Married, one income 0-1 allowances</p> <p>Wage Type: Gross Wages</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">For Annualized Wage Over/Wage Basis</th> <th style="width: 10%;">Base Amt</th> <th style="width: 15%;">Amt Per Credit/Exemption</th> <th style="width: 10%;">% of Excess</th> <th style="width: 10%;">1st Exempt Override (Y/N)</th> <th style="width: 10%;">1st Exempt Override Amt</th> <th style="width: 15%;">Other Amt 1</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">1,000.00</td> <td style="text-align: center;">0.00%</td> <td style="text-align: center;">N</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> </tr> </tbody> </table> <p>State: CA</p> <p>Type: Personal Exemption Allowance</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Single or dual income Married</p> <p>Wage Type: Gross Wages</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">For Annualized Wage Over/Wage Basis</th> <th style="width: 10%;">Base Amt</th> <th style="width: 15%;">Amt Per Credit/Exemption</th> <th style="width: 10%;">% of Excess</th> <th style="width: 10%;">1st Exempt Override (Y/N)</th> <th style="width: 10%;">1st Exempt Override Amt</th> <th style="width: 15%;">Other Amt 1</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">1,000.00</td> <td style="text-align: center;">0.00%</td> <td style="text-align: center;">N</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> </tr> </tbody> </table> | | | | | | | | For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | 0.00 | 0.00 | 1,000.00 | 0.00% | N | 0.00 | 0.00 | For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | 0.00 | 0.00 | 1,000.00 | 0.00% | N | 0.00 | 0.00 |
| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 1,000.00 | 0.00% | N | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 1,000.00 | 0.00% | N | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Processing

Tax Calculation

Processing Logic:

| | | |
|--|--------------------|------------------------|
| | Calculation | Related Screens |
|--|--------------------|------------------------|

| | | |
|---------------|--|--|
| | Gross Pay | Manage Payroll Records |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | <p>Annualized Gross Wages</p> <p>Apply Low Income Exemption if Wage Type is "Gross Wages"</p> <p>If Annualized Gross Wages is equal to or less than Annualized Wage Over AND Withholding State Exemptions is greater than or equal to Exemption Threshold, then set tax withholding to 0.00 for pay period and stop processing, else continue to calculate for the Withholding Amount For Pay Period.</p> | |
| Less | CA Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Less | CA Exempt Deduction Amounts | Manage Deductions |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | CA Adjusted Gross Income | |
| Less | Standard Deduction Amount | Manage State Standard Deductions |
| Less | <p>Exemption Amount</p> <p>(# of Exemptions x Exemption Amount)</p> | <p>Manage Employee Taxes</p> <p>Manage State Taxes</p> |
| Equals | Annual Taxable Wages | |
| | <p>Apply the Annual Taxable Wages to the appropriate State Tax Table.</p> <p>Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage)) + Base Tax</p> | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Less | Personal Credit Amount | Manage Employee Taxes |

| | | |
|------------------------------|--|--|
| | Personal Credit Amount = Withholding State Credits x Credit Amt | Manage State Tax Withholding Adjustments |
| Divided By | Pay Frequency | Manage Pay Periods |
| Plus | State Withholding Additional Amount | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for Pay Period | |

Colorado (CO)

State Information

Colorado Income Tax Withholding Tables for Employers

Costpoint uses the **Colorado Income Tax Withholding Worksheet for Employers** for both of the following:

- Any employee who has completed a 2020 IRS Form W-4
- Any employee employed prior to January 1, 2020, who completed a 2019 or prior IRS Form W-4, and for whom the employer previously withheld Colorado income taxes

https://www.colorado.gov/pacific/sites/default/files/DR1098_2020.pdf

Form W-4

<http://www.irs.gov/pub/irs-pdf/fw4.pdf>

Data Setup for Colorado

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|---|
| Withholding State Filing Status | <ul style="list-style-type: none"> Married: If the employee's filing status is Married on form W-4. Single or Married but w/h at higher Single rate: If the employee's filing status is Single on form W-4. |
| Withholding State Exemptions | Enter the number of personal allowances the employee is claiming on his/her form W-4. |
| Withholding State Credits | Enter 0 (zero). |

| COLORADO (CO) | | | |
|-------------------------|-----------------------------|--|-----------------------------------|
| Colorado State Taxes | State: CO (Colorado) | | Manage State Taxes (PRMSTI) |
| | Effective Date | 01/01/2020 | |
| | Unemployment Limit | 13,600.00 | |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Colorado State Taxes record. The value can be edited if necessary. | |
| | Supplemental Tax Rate | 4.6300% | |
| | Tax Based On | G | |

| COLORADO (CO) | | | | | | | | | | | | | | | |
|--|---|-----------------------------|-------------------|---------------------|---------------------------------|-------------|-----------------------------|-------------------|---------------------|---|------|------|---------|---|--|
| | Round W/H Amount (CP7) | Y | | | | | | | | | | | | | |
| | Fed W/H Credit Limit | 0.00 | | | | | | | | | | | | | |
| | FICA W/H Credit Limit | 0.00 | | | | | | | | | | | | | |
| | Exempt Amount Married | 0.00 | | | | | | | | | | | | | |
| | Exempt Amount Single | 0.00 | | | | | | | | | | | | | |
| | Exempt Amount Other | 0.00 | | | | | | | | | | | | | |
| | Dependent Credit Amount | 0.00 | | | | | | | | | | | | | |
| | Credit Amount | 0.00 | | | | | | | | | | | | | |
| | No Standard Deduction if Zero Exemptions | N | | | | | | | | | | | | | |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N | | | | | | | | | | | | | |
| | Low W/H Rate | 0.0000% | | | | | | | | | | | | | |
| | Nonresident Alien Additional Amount | 0.00 | | | | | | | | | | | | | |
| Colorado State Tax Withholding Adjustments | <p>State: CO</p> <p>Type: Personal Exemption Allowances</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Married</p> <table border="1"> <thead> <tr> <th>Number of Exemptions or Credits</th> <th>Base Amount</th> <th>Amount per Credit Exemption</th> <th>Percent of Excess</th> <th>1st Exempt Override</th> </tr> </thead> <tbody> <tr> <td>0</td> <td>0.00</td> <td>0.00</td> <td>0.0000%</td> <td>N</td> </tr> </tbody> </table> <p>State: CO</p> <p>Type: Personal Exemption Allowances</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Single or Married but w/h at higher Single rate</p> | | | | Number of Exemptions or Credits | Base Amount | Amount per Credit Exemption | Percent of Excess | 1st Exempt Override | 0 | 0.00 | 0.00 | 0.0000% | N | Manage State Tax Withholding Adjustments (PRMSTAC) |
| Number of Exemptions or Credits | Base Amount | Amount per Credit Exemption | Percent of Excess | 1st Exempt Override | | | | | | | | | | | |
| 0 | 0.00 | 0.00 | 0.0000% | N | | | | | | | | | | | |

| COLORADO (CO) | | | | | | |
|-----------------------------|--|-------------|-----------------------------|-------------------|---------------------|---|
| | Number of Exemptions or Credits | Base Amount | Amount per Credit Exemption | Percent of Excess | 1st Exempt Override | |
| | 0 | 0.00 | 0.00 | 0.0000% | N | |
| | | | | | | |
| Colorado Standard Deduction | State: CO Effective Date: 01/01/2020 Filing Status: Single or Married but w/h at higher Single rate | | | | | Manage State Standard Deductions (PRMSSD) |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | |
| | 0.00 | 4,000.00 | 0.0000% | 4,000.00 | 4,000.00 | |
| | | | | | | |
| | State: CO Effective Date: 01/01/2020 Filing Status: Married | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | |
| | 0.00 | 8,000.00 | 0.0000% | 8,000.00 | 8,000.00 | |
| Colorado State Tax Tables | State: CO Effective Date: 01/01/2020 Filing Status: Single or Married but w/h at higher Single rate | | | | | Manage State Tax Tables (PRMSTT) |
| | For Taxable Income Over | Base Tax | Percent of Excess | | | |
| | 0.00 | 0.00 | 4.6300% | | | |
| | | | | | | |
| | State: CO Effective Date: 01/01/2020 Filing Status: Married | | | | | |

| COLORADO (CO) | | | | | |
|---------------|--|----------------------------|----------|----------------------|--|
| | | For Taxable Income Over | Base Tax | Percent of Excess | |
| | | 0.00 | 0.00 | 4.6300% | |

Processing

Tax Calculation & Special Programming

| | Calculation | Related Screens |
|-------------------|---|---|
| | Gross Pay | Manage Payroll Records |
| Less | CO Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Less | CO Exempt Deduction Amounts | Manage Deductions |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | CO Annualized Adjusted Gross Income | |
| Less | Personal Exemption Amount Apply the number of employee exemptions to the table. 1 ST Exempt Override = "N" <i>Use the Amount per Credit/Exemption for all exemptions</i> (Base Amount + (# of Credits x Amount Per Credit/Exemption) + (Percent of Excess x Excess)) | Manage Employee Taxes Manage State Tax Withholding Adjustments |
| Equals | Adjusted Wages | |
| | Apply the Adjusted Wages to the appropriate State Tax Table. $\text{Annualized State Tax Liability} = ((\text{Adjusted Wages} - \text{For Taxable Income Over Amount}) \times \text{Tax Percentage}) + \text{Base Tax}$ | Manage State Tax Tables |
| Equals | Initial Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Annualized Tax Withholding | |
| Add | State Withholding Additional Amount (If applicable) | Manage Employee Taxes |

| | Calculation | Related Screens |
|------------------------------|--|--------------------|
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for pay period | |

Connecticut (CT)

State Information

Connecticut Employer's Tax Guide – Circular CT

[https://portal.ct.gov/-/media/DRS/Publications/pubsip/2018/IP-2018\(1\).pdf?la=en](https://portal.ct.gov/-/media/DRS/Publications/pubsip/2018/IP-2018(1).pdf?la=en)

Costpoint uses Connecticut's Withholding Calculation Rules as defined in the Connecticut Employer's Tax Guide – Circular CT.

Connecticut CT-W4

<https://portal.ct.gov/-/media/DRS/Forms/2019/Withholding/2019-CT-W4.pdf?la=en>

Data Setup for Connecticut

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|---|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Filing Status A: Select this filing status if the employee's filing status is A on the CT-W4. ▪ Filing Status B: Select this filing status if the employee's filing status is B on the CT-W4. ▪ Filing Status C: Select this filing status if the employee's filing status is C on the CT-W4. ▪ Filing Status D: Select this filing status if the employee's filing status is D on the CT-W4. ▪ Filing Status F: Select this filing status if the employee's filing status is F on the CT-W4. |
| Withholding State Exemptions | <p>If the employee's Withholding State Filing Status is Filing Status D, enter 0.</p> <p>Otherwise, if the employee's Withholding State Filing Status is not Filing Status D, enter 1 (one).</p> |
| Withholding State Credits | <p>If the employee's Withholding State Filing Status is Filing Status D, enter 0.</p> <p>Otherwise, if the employee's Withholding State Filing Status is not Filing Status D, enter 1 (one).</p> |

Manage State Taxes screen/Payroll Tax Controls Menu



The exemption and credit amounts must be entered in the Manage State Tax Withholding Adjustments screen as the amounts are based on the annualized salary amount.

| | |
|---|---|
| Effective Date | 01/01/2016 |
| Unemployment Limit | 15,000.00 |
| Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Connecticut State Taxes record. The value can be edited if necessary. |
| Supplemental Tax Rate | 0.0000% |
| Tax Based On | G |
| Round W/H Amount (CP7) | N |
| Fed W/H Credit Limit | 0.00 |
| FICA W/H Credit Limit | 0.00 |
| Exempt Amount Married | 0.00 |
| Exempt Amount Single | 0.00 |
| Exempt Amount Other | 0.00 |
| Dependent Credit Amount | 0.00 |
| Credit Amount | 0.00 |
| No Standard Deduction if Zero Exemptions | N |
| Apply Federal Supplemental Tax Rate to Bonus Checks | N |
| Low W/H Rate | 0.0000% |
| Nonresident Alien Additional Amount | 0.00 |

Manage State Tax Withholding Adjustments screen/Payroll Tax Controls Menu

Personal Exemption Allowances

Table A-Exemptions from page 32 of the Connecticut Employer's Tax Guide – Circular CT is used to set up Personal Exemption (PE) records for the **Filing Status A**, **Filing Status F**, **Filing Status B**, and **Filing Status C** Withholding State Filing Statuses.

State: CT

Type: Personal Exemption Allowances

Effective Date: 01/01/2017

Filing Status: Filing Status A

| For Annualized Wage Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|--------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
| 0.00 | 12,000.00 | 0.00 | 0.00% | N | 0.00 |
| 24,000.00 | 11,000.00 | 0.00 | 0.00% | N | 0.00 |
| 25,000.00 | 10,000.00 | 0.00 | 0.00% | N | 0.00 |
| 26,000.00 | 9,000.00 | 0.00 | 0.00% | N | 0.00 |
| 27,000.00 | 8,000.00 | 0.00 | 0.00% | N | 0.00 |
| 28,000.00 | 7,000.00 | 0.00 | 0.00% | N | 0.00 |
| 29,000.00 | 6,000.00 | 0.00 | 0.00% | N | 0.00 |
| 30,000.00 | 5,000.00 | 0.00 | 0.00% | N | 0.00 |
| 31,000.00 | 4,000.00 | 0.00 | 0.00% | N | 0.00 |
| 32,000.00 | 3,000.00 | 0.00 | 0.00% | N | 0.00 |
| 33,000.00 | 2,000.00 | 0.00 | 0.00% | N | 0.00 |
| 34,000.00 | 1,000.00 | 0.00 | 0.00% | N | 0.00 |
| 35,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 |

State: CT

Type: Personal Exemption Allowances

Effective Date: 01/01/2017

Filing Status: Filing Status B

| For Annualized Wage Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|--------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
| 0.00 | 19,000.00 | 0.00 | 0.00% | N | 0.00 |
| 38,000.00 | 18,000.00 | 0.00 | 0.00% | N | 0.00 |
| 39,000.00 | 17,000.00 | 0.00 | 0.00% | N | 0.00 |
| 40,000.00 | 16,000.00 | 0.00 | 0.00% | N | 0.00 |
| 41,000.00 | 15,000.00 | 0.00 | 0.00% | N | 0.00 |

| For Annualized Wage Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|--------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
| 42,000.00 | 14,000.00 | 0.00 | 0.00% | N | 0.00 |
| 43,000.00 | 13,000.00 | 0.00 | 0.00% | N | 0.00 |
| 44,000.00 | 12,000.00 | 0.00 | 0.00% | N | 0.00 |
| 45,000.00 | 11,000.00 | 0.00 | 0.00% | N | 0.00 |
| 46,000.00 | 10,000.00 | 0.00 | 0.00% | N | 0.00 |
| 47,000.00 | 9,000.00 | 0.00 | 0.00% | N | 0.00 |
| 48,000.00 | 8,000.00 | 0.00 | 0.00% | N | 0.00 |
| 49,000.00 | 7,000.00 | 0.00 | 0.00% | N | 0.00 |
| 50,000.00 | 6,000.00 | 0.00 | 0.00% | N | 0.00 |
| 51,000.00 | 5,000.00 | 0.00 | 0.00% | N | 0.00 |
| 52,000.00 | 4,000.00 | 0.00 | 0.00% | N | 0.00 |
| 53,000.00 | 3,000.00 | 0.00 | 0.00% | N | 0.00 |
| 54,000.00 | 2,000.00 | 0.00 | 0.00% | N | 0.00 |
| 55,000.00 | 1,000.00 | 0.00 | 0.00% | N | 0.00 |
| 56,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 |

State: CT

Type: Personal Exemption Allowances

Effective Date: 01/01/2017

Filing Status: Filing Status C

| For Annualized Wage Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|--------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
| 0.00 | 24,000.00 | 0.00 | 0.00% | N | 0.00 |
| 48,000.00 | 23,000.00 | 0.00 | 0.00% | N | 0.00 |
| 49,000.00 | 22,000.00 | 0.00 | 0.00% | N | 0.00 |

| For Annualized Wage Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|--------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
| 50,000.00 | 21,000.00 | 0.00 | 0.00% | N | 0.00 |
| 51,000.00 | 20,000.00 | 0.00 | 0.00% | N | 0.00 |
| 52,000.00 | 19,000.00 | 0.00 | 0.00% | N | 0.00 |
| 53,000.00 | 18,000.00 | 0.00 | 0.00% | N | 0.00 |
| 54,000.00 | 17,000.00 | 0.00 | 0.00% | N | 0.00 |
| 55,000.00 | 16,000.00 | 0.00 | 0.00% | N | 0.00 |
| 56,000.00 | 15,000.00 | 0.00 | 0.00% | N | 0.00 |
| 57,000.00 | 14,000.00 | 0.00 | 0.00% | N | 0.00 |
| 58,000.00 | 13,000.00 | 0.00 | 0.00% | N | 0.00 |
| 59,000.00 | 12,000.00 | 0.00 | 0.00% | N | 0.00 |
| 60,000.00 | 11,000.00 | 0.00 | 0.00% | N | 0.00 |
| 61,000.00 | 10,000.00 | 0.00 | 0.00% | N | 0.00 |
| 62,000.00 | 9,000.00 | 0.00 | 0.00% | N | 0.00 |
| 63,000.00 | 8,000.00 | 0.00 | 0.00% | N | 0.00 |
| 64,000.00 | 7,000.00 | 0.00 | 0.00% | N | 0.00 |
| 65,000.00 | 6,000.00 | 0.00 | 0.00% | N | 0.00 |
| 66,000.00 | 5,000.00 | 0.00 | 0.00% | N | 0.00 |
| 67,000.00 | 4,000.00 | 0.00 | 0.00% | N | 0.00 |
| 68,000.00 | 3,000.00 | 0.00 | 0.00% | N | 0.00 |
| 69,000.00 | 2,000.00 | 0.00 | 0.00% | N | 0.00 |
| 70,000.00 | 1,000.00 | 0.00 | 0.00% | N | 0.00 |
| 71,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 |

State: CT

Type: Personal Exemption Allowances

Effective Date: 01/01/2017

Filing Status: Filing Status D

| For Annualized Wage Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|--------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 |

State: CT

Type: Personal Exemption Allowances

Effective Date: 01/01/2017

Filing Status: Filing Status F

| For Annualized Wage Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|--------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
| 0.00 | 15,000.00 | 0.00 | 0.00% | N | 0.00 |
| 30,000.00 | 14,000.00 | 0.00 | 0.00% | N | 0.00 |
| 31,000.00 | 13,000.00 | 0.00 | 0.00% | N | 0.00 |
| 32,000.00 | 12,000.00 | 0.00 | 0.00% | N | 0.00 |
| 33,000.00 | 11,000.00 | 0.00 | 0.00% | N | 0.00 |
| 34,000.00 | 10,000.00 | 0.00 | 0.00% | N | 0.00 |
| 35,000.00 | 9,000.00 | 0.00 | 0.00% | N | 0.00 |
| 36,000.00 | 8,000.00 | 0.00 | 0.00% | N | 0.00 |
| 37,000.00 | 7,000.00 | 0.00 | 0.00% | N | 0.00 |
| 38,000.00 | 6,000.00 | 0.00 | 0.00% | N | 0.00 |
| 39,000.00 | 5,000.00 | 0.00 | 0.00% | N | 0.00 |
| 40,000.00 | 4,000.00 | 0.00 | 0.00% | N | 0.00 |
| 41,000.00 | 3,000.00 | 0.00 | 0.00% | N | 0.00 |
| 42,000.00 | 2,000.00 | 0.00 | 0.00% | N | 0.00 |
| 43,000.00 | 1,000.00 | 0.00 | 0.00% | N | 0.00 |
| 44,000.00 | 0 | 0.00 | 0.00% | N | 0.00 |

Phase-Out Amounts

State: CT

Type: Phase-Out Amount

Effective Date: 01/01/2017

Filing Status: Filing Status A

| For Annualized Wage Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|--------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 |
| 50,250.00 | 20.00 | 0.00 | 0.00% | N | 0.00 |
| 52,750.00 | 40.00 | 0.00 | 0.00% | N | 0.00 |
| 55,250.00 | 60.00 | 0.00 | 0.00% | N | 0.00 |
| 57,750.00 | 80.00 | 0.00 | 0.00% | N | 0.00 |
| 60,250.00 | 100.00 | 0.00 | 0.00% | N | 0.00 |
| 62,750.00 | 120.00 | 0.00 | 0.00% | N | 0.00 |
| 65,250.00 | 140.00 | 0.00 | 0.00% | N | 0.00 |
| 67,750.00 | 160.00 | 0.00 | 0.00% | N | 0.00 |
| 70,250.00 | 180.00 | 0.00 | 0.00% | N | 0.00 |
| 72,750.00 | 200.00 | 0.00 | 0.00% | N | 0.00 |

State: CT

Type: Phase-Out Amount

Effective Date: 01/01/2017

Filing Status: Filing Status B

| For Annualized Wage Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|--------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 |
| 78,500.00 | 32.00 | 0.00 | 0.00% | N | 0.00 |
| 82,500.00 | 64.00 | 0.00 | 0.00% | N | 0.00 |

| For Annualized Wage Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|--------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
| 86,500.00 | 96.00 | 0.00 | 0.00% | N | 0.00 |
| 90,500.00 | 128.00 | 0.00 | 0.00% | N | 0.00 |
| 94,500.00 | 160.00 | 0.00 | 0.00% | N | 0.00 |
| 98,500.00 | 192.00 | 0.00 | 0.00% | N | 0.00 |
| 102,500.00 | 224.00 | 0.00 | 0.00% | N | 0.00 |
| 106,500.00 | 256.00 | 0.00 | 0.00% | N | 0.00 |
| 110,500.00 | 288.00 | 0.00 | 0.00% | N | 0.00 |
| 114,500.00 | 320.00 | 0.00 | 0.00% | N | 0.00 |

State: CT

Type: Phase-Out Amount

Effective Date: 01/01/2017

Filing Status: Filing Status C

| For Annualized Wage Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|--------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 |
| 100,500.00 | 40.00 | 0.00 | 0.00% | N | 0.00 |
| 105,500.00 | 80.00 | 0.00 | 0.00% | N | 0.00 |
| 110,500.00 | 120.00 | 0.00 | 0.00% | N | 0.00 |
| 115,500.00 | 160.00 | 0.00 | 0.00% | N | 0.00 |
| 120,500.00 | 200.00 | 0.00 | 0.00% | N | 0.00 |
| 125,500.00 | 240.00 | 0.00 | 0.00% | N | 0.00 |
| 130,500.00 | 280.00 | 0.00 | 0.00% | N | 0.00 |
| 135,500.00 | 320.00 | 0.00 | 0.00% | N | 0.00 |
| 140,500.00 | 360.00 | 0.00 | 0.00% | N | 0.00 |

| | | | | | |
|------------|--------|------|-------|---|------|
| 145,500.00 | 400.00 | 0.00 | 0.00% | N | 0.00 |
|------------|--------|------|-------|---|------|

State: CT

Type: Phase-Out Amount

Effective Date: 01/01/2017

Filing Status: Filing Status D

| For Annualized Wage Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|--------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 |
| 50,250.00 | 20.00 | 0.00 | 0.00% | N | 0.00 |
| 52,750.00 | 40.00 | 0.00 | 0.00% | N | 0.00 |
| 55,250.00 | 60.00 | 0.00 | 0.00% | N | 0.00 |
| 57,750.00 | 80.00 | 0.00 | 0.00% | N | 0.00 |
| 60,250.00 | 100.00 | 0.00 | 0.00% | N | 0.00 |
| 62,750.00 | 120.00 | 0.00 | 0.00% | N | 0.00 |
| 65,250.00 | 140.00 | 0.00 | 0.00% | N | 0.00 |
| 67,750.00 | 160.00 | 0.00 | 0.00% | N | 0.00 |
| 70,250.00 | 180.00 | 0.00 | 0.00% | N | 0.00 |
| 72,750.00 | 200.00 | 0.00 | 0.00% | N | 0.00 |

State: CT

Type: Phase Out Amount

Effective Date: 01/01/2017

Filing Status: Filing Status F

| For Annualized Wage Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|--------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 |
| 56,500.00 | 20.00 | 0.00 | 0.00% | N | 0.00 |

| For Annualized Wage Over | Base Amount | Amount Per Credit/ Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|--------------------------|-------------|------------------------------|-------------------|---------------------------------------|--|
| 61,500.00 | 40.00 | 0.00 | 0.00% | N | 0.00 |
| 66,500.00 | 60.00 | 0.00 | 0.00% | N | 0.00 |
| 71,500.00 | 80.00 | 0.00 | 0.00% | N | 0.00 |
| 76,500.00 | 100.00 | 0.00 | 0.00% | N | 0.00 |
| 81,500.00 | 120.00 | 0.00 | 0.00% | N | 0.00 |
| 86,500.00 | 140.00 | 0.00 | 0.00% | N | 0.00 |
| 91,500.00 | 160.00 | 0.00 | 0.00% | N | 0.00 |
| 96,500.00 | 180.00 | 0.00 | 0.00% | N | 0.00 |
| 101,500.00 | 200.00 | 0.00 | 0.00% | N | 0.00 |

Personal Tax Credits

Table B-Personal Tax Credits from page 32 of the Connecticut Employer's Tax Guide – Circular CT is used to set up Personal Credits (PC) records for the **Filing Status A**, **Filing Status F**, **Filing Status B**, and **Filing Status C** withholding state filing statuses.

State: CT

Type: Personal Tax Credits

Effective Date: 01/01/2017

Filing Status: Filing Status A

| For Annualized Wage Over | Base Amount | Amount Per Credit/ Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|--------------------------|-------------|------------------------------|-------------------|---------------------------------------|--|
| 12,000.00 | 0.00 | 0.00 | 75.00% | N | 0.00 |
| 15,000.00 | 0.00 | 0.00 | 70.00% | N | 0.00 |
| 15,500.00 | 0.00 | 0.00 | 65.00% | N | 0.00 |
| 16,000.00 | 0.00 | 0.00 | 60.00% | N | 0.00 |
| 16,500.00 | 0.00 | 0.00 | 55.00% | N | 0.00 |
| 17,000.00 | 0.00 | 0.00 | 50.00% | N | 0.00 |

| For Annualized Wage Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|--------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
| 17,500.00 | 0.00 | 0.00 | 45.00% | N | 0.00 |
| 18,000.00 | 0.00 | 0.00 | 40.00% | N | 0.00 |
| 18,500.00 | 0.00 | 0.00 | 35.00% | N | 0.00 |
| 20,000.00 | 0.00 | 0.00 | 30.00% | N | 0.00 |
| 20,500.00 | 0.00 | 0.00 | 25.00% | N | 0.00 |
| 21,000.00 | 0.00 | 0.00 | 20.00% | N | 0.00 |
| 21,500.00 | 0.00 | 0.00 | 15.00% | N | 0.00 |
| 25,000.00 | 0.00 | 0.00 | 14.00% | N | 0.00 |
| 25,500.00 | 0.00 | 0.00 | 13.00% | N | 0.00 |
| 26,000.00 | 0.00 | 0.00 | 12.00% | N | 0.00 |
| 26,500.00 | 0.00 | 0.00 | 11.00% | N | 0.00 |
| 27,000.00 | 0.00 | 0.00 | 10.00% | N | 0.00 |
| 48,000.00 | 0.00 | 0.00 | 9.00% | N | 0.00 |
| 48,500.00 | 0.00 | 0.00 | 8.00% | N | 0.00 |
| 49,000.00 | 0.00 | 0.00 | 7.00% | N | 0.00 |
| 49,500.00 | 0.00 | 0.00 | 6.00% | N | 0.00 |
| 50,000.00 | 0.00 | 0.00 | 5.00% | N | 0.00 |
| 50,500.00 | 0.00 | 0.00 | 4.00% | N | 0.00 |
| 51,000.00 | 0.00 | 0.00 | 3.00% | N | 0.00 |
| 51,500.00 | 0.00 | 0.00 | 2.00% | N | 0.00 |
| 52,000.00 | 0.00 | 0.00 | 1.00% | N | 0.00 |
| 52,500.00 | 0.00 | 0.00 | 0.00% | N | 0.00 |

State: CT

Type: Personal Tax Credits

Effective Date: 01/01/2017

Filing Status: Filing Status B

| For Annualized Wage Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|--------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
| 19,000.00 | 0.00 | 0.00 | 75.00% | N | 0.00 |
| 24,000.00 | 0.00 | 0.00 | 70.00% | N | 0.00 |
| 24,500.00 | 0.00 | 0.00 | 65.00% | N | 0.00 |
| 25,000.00 | 0.00 | 0.00 | 60.00% | N | 0.00 |
| 25,500.00 | 0.00 | 0.00 | 55.00% | N | 0.00 |
| 26,000.00 | 0.00 | 0.00 | 50.00% | N | 0.00 |
| 26,500.00 | 0.00 | 0.00 | 45.00% | N | 0.00 |
| 27,000.00 | 0.00 | 0.00 | 40.00% | N | 0.00 |
| 27,500.00 | 0.00 | 0.00 | 35.00% | N | 0.00 |
| 34,000.00 | 0.00 | 0.00 | 30.00% | N | 0.00 |
| 34,500.00 | 0.00 | 0.00 | 25.00% | N | 0.00 |
| 35,000.00 | 0.00 | 0.00 | 20.00% | N | 0.00 |
| 35,500.00 | 0.00 | 0.00 | 15.00% | N | 0.00 |
| 44,000.00 | 0.00 | 0.00 | 14.00% | N | 0.00 |
| 44,500.00 | 0.00 | 0.00 | 13.00% | N | 0.00 |
| 45,000.00 | 0.00 | 0.00 | 12.00% | N | 0.00 |
| 45,500.00 | 0.00 | 0.00 | 11.00% | N | 0.00 |
| 46,000.00 | 0.00 | 0.00 | 10.00% | N | 0.00 |
| 74,000.00 | 0.00 | 0.00 | 9.00% | N | 0.00 |
| 74,500.00 | 0.00 | 0.00 | 8.00% | N | 0.00 |
| 75,000.00 | 0.00 | 0.00 | 7.00% | N | 0.00 |
| 75,500.00 | 0.00 | 0.00 | 6.00% | N | 0.00 |
| 76,000.00 | 0.00 | 0.00 | 5.00% | N | 0.00 |

| For Annualized Wage Over | Base Amount | Amount Per Credit/ Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|--------------------------|-------------|------------------------------|-------------------|---------------------------------------|--|
| 76,500.00 | 0.00 | 0.00 | 4.00% | N | 0.00 |
| 77,000.00 | 0.00 | 0.00 | 3.00% | N | 0.00 |
| 77,500.00 | 0.00 | 0.00 | 2.00% | N | 0.00 |
| 78,000.00 | 0.00 | 0.00 | 1.00% | N | 0.00 |
| 78,500.00 | 0.00 | 0.00 | 0.00% | N | 0.00 |

State: CT

Type: Personal Tax Credits

Effective Date: 01/01/2017

Filing Status: Filing Status C

| For Annualized Wage Over | Base Amount | Amount Per Credit/ Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|--------------------------|-------------|------------------------------|-------------------|---------------------------------------|--|
| 24,000.00 | 0.00 | 0.00 | 75.00% | N | 0.00 |
| 30,000.00 | 0.00 | 0.00 | 70.00% | N | 0.00 |
| 30,500.00 | 0.00 | 0.00 | 65.00% | N | 0.00 |
| 31,000.00 | 0.00 | 0.00 | 60.00% | N | 0.00 |
| 31,500.00 | 0.00 | 0.00 | 55.00% | N | 0.00 |
| 32,000.00 | 0.00 | 0.00 | 50.00% | N | 0.00 |
| 32,500.00 | 0.00 | 0.00 | 45.00% | N | 0.00 |
| 33,000.00 | 0.00 | 0.00 | 40.00% | N | 0.00 |
| 33,500.00 | 0.00 | 0.00 | 35.00% | N | 0.00 |
| 40,000.00 | 0.00 | 0.00 | 30.00% | N | 0.00 |
| 40,500.00 | 0.00 | 0.00 | 25.00% | N | 0.00 |
| 41,000.00 | 0.00 | 0.00 | 20.00% | N | 0.00 |
| 41,500.00 | 0.00 | 0.00 | 15.00% | N | 0.00 |

| For Annualized Wage Over | Base Amount | Amount Per Credit/ Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|--------------------------|-------------|------------------------------|-------------------|---------------------------------------|--|
| 50,000.00 | 0.00 | 0.00 | 14.00% | N | 0.00 |
| 50,500.00 | 0.00 | 0.00 | 13.00% | N | 0.00 |
| 51,000.00 | 0.00 | 0.00 | 12.00% | N | 0.00 |
| 51,500.00 | 0.00 | 0.00 | 11.00% | N | 0.00 |
| 52,000.00 | 0.00 | 0.00 | 10.00% | N | 0.00 |
| 96,000.00 | 0.00 | 0.00 | 9.00% | N | 0.00 |
| 96,500.00 | 0.00 | 0.00 | 8.00% | N | 0.00 |
| 97,000.00 | 0.00 | 0.00 | 7.00% | N | 0.00 |
| 97,500.00 | 0.00 | 0.00 | 6.00% | N | 0.00 |
| 98,000.00 | 0.00 | 0.00 | 5.00% | N | 0.00 |
| 98,500.00 | 0.00 | 0.00 | 4.00% | N | 0.00 |
| 99,000.00 | 0.00 | 0.00 | 3.00% | N | 0.00 |
| 99,500.00 | 0.00 | 0.00 | 2.00% | N | 0.00 |
| 100,000.00 | 0.00 | 0.00 | 1.00% | N | 0.00 |
| 100,500.00 | 0.00 | 0.00 | 0.00% | N | 0.00 |

State: CT

Type: Personal Tax Credits

Effective Date: 01/01/2017

Filing Status: Filing Status D

| For Annualized Wage Over | Base Amount | Amount Per Credit/ Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|--------------------------|-------------|------------------------------|-------------------|---------------------------------------|--|
| 0.00 | 0.00 | 0.00 | 0.00 | N | 0.00 |

State: CT

Type: Personal Tax Credit

Effective Date: 01/01/2017

Filing Status: Filing Status F

| For Annualized Wages Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1st Exempt Override (Y/N) | 1st Exempt Override Amount |
|---------------------------|-------------|-----------------------------|-------------------|---------------------------|----------------------------|
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 |
| 15,000.00 | 0.00 | 0.00 | 75.00% | N | 0.00 |
| 18,800.00 | 0.00 | 0.00 | 70.00% | N | 0.00 |
| 19,300.00 | 0.00 | 0.00 | 65.00% | N | 0.00 |
| 19,800.00 | 0.00 | 0.00 | 60.00% | N | 0.00 |
| 20,300.00 | 0.00 | 0.00 | 55.00% | N | 0.00 |
| 20,800.00 | 0.00 | 0.00 | 50.00% | N | 0.00 |
| 21,300.00 | 0.00 | 0.00 | 45.00% | N | 0.00 |
| 21,800.00 | 0.00 | 0.00 | 40.00% | N | 0.00 |
| 22,300.00 | 0.00 | 0.00 | 35.00% | N | 0.00 |
| 25,000.00 | 0.00 | 0.00 | 30.00% | N | 0.00 |
| 25,500.00 | 0.00 | 0.00 | 25.00% | N | 0.00 |
| 26,000.00 | 0.00 | 0.00 | 20.00% | N | 0.00 |
| 26,500.00 | 0.00 | 0.00 | 15.00% | N | 0.00 |
| 31,300.00 | 0.00 | 0.00 | 14.00% | N | 0.00 |
| 31,800.00 | 0.00 | 0.00 | 13.00% | N | 0.00 |
| 32,300.00 | 0.00 | 0.00 | 12.00% | N | 0.00 |
| 32,800.00 | 0.00 | 0.00 | 11.00% | N | 0.00 |
| 33,300.00 | 0.00 | 0.00 | 10.00% | N | 0.00 |
| 60,000.00 | 0.00 | 0.00 | 9.00% | N | 0.00 |
| 60,500.00 | 0.00 | 0.00 | 8.00% | N | 0.00 |
| 61,000.00 | 0.00 | 0.00 | 7.00% | N | 0.00 |
| 61,500.00 | 0.00 | 0.00 | 6.00% | N | 0.00 |

Connecticut (CT)

| | | | | | |
|-----------|------|------|-------|---|------|
| 62,000.00 | 0.00 | 0.00 | 5.00% | N | 0.00 |
| 62,500.00 | 0.00 | 0.00 | 4.00% | N | 0.00 |
| 63,000.00 | 0.00 | 0.00 | 3.00% | N | 0.00 |
| 63,500.00 | 0.00 | 0.00 | 2.00% | N | 0.00 |
| 64,000.00 | 0.00 | 0.00 | 1.00% | N | 0.00 |
| 64,500.00 | 0.00 | 0.00 | 0.00% | N | 0.00 |

State: CT

Type: Recapture Amount

Effective Date: 01/01/2017

Filing Status: Filing Status F

Wage Type: Gross Wages

| For Annualized Wage Over/ Wage Basis | Base Amount | Amount Per Credit/ Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount | Recapture Amount 1 | Recapture Amount 2 | Other Rate 1 |
|--------------------------------------|-------------|------------------------------|-------------------|---------------------------------------|--|--------------------|--------------------|--------------|
| 200,000.00 | 90.00 | 0.00 | 0.00% | N | 0.00 | 5,000.00 | 2,700.00 | 0.0000 % |
| 500,000.00 | 50.00 | 0.00 | 0.00% | N | 0.00 | 5,000.00 | 450.00 | 0.0000 % |

State: CT

Type: Recapture Amount

Effective Date: 01/01/2017

Filing Status: Filing Status D

Wage Type: Gross Wages

| For Annualized Wage Over/ Wage Basis | Base Amount | Amount Per Credit/ Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount | Recapture Amount 1 | Recapture Amount 2 | Other Rate 1 |
|--------------------------------------|-------------|------------------------------|-------------------|---------------------------------------|--|--------------------|--------------------|--------------|
| 200,000.00 | 90.00 | 0.00 | 0.00% | N | 0.00 | 5,000.00 | 2,700.00 | 0.0000 % |

Connecticut (CT)

| | | | | | | | | |
|------------|-------|------|-------|---|------|----------|--------|-------------|
| 500,000.00 | 50.00 | 0.00 | 0.00% | N | 0.00 | 5,000.00 | 450.00 | 0.0000 % |
|------------|-------|------|-------|---|------|----------|--------|-------------|

State: CT

Type: Recapture Amount

Effective Date: 01/01/2017

Filing Status: Filing Status A

Wage Type: Gross Wages

| For Annualized Wage Over/ Wage Basis | Base Amount | Amount Per Credit/ Exemption | Percent of Excess | 1st Exempt Override (Y/N) | 1st Exempt Override Amount | Recapture Amount 1 | Recapture Amount 2 | Other Rate 1 |
|--------------------------------------|-------------|------------------------------|-------------------|---------------------------|----------------------------|--------------------|--------------------|--------------|
| 200,000.00 | 90.00 | 0.00 | 0.00% | N | 0.00 | 5,000.00 | 2,700.00 | 0.0000 % |
| 500,000.00 | 50.00 | 0.00 | 0.00% | N | 0.00 | 5,000.00 | 450.00 | 0.0000 % |

State: CT

Type: Recapture Amount

Effective Date: 01/01/2017

Filing Status: Filing Status B

Wage Type: Gross Wages

| For Annualized Wage Over/ Wage Basis | Base Amount | Amount Per Credit/ Exemption | Percent of Excess | 1st Exempt Override (Y/N) | 1st Exempt Override Amount | Recapture Amount 1 | Recapture Amount 2 | Other Rate 1 |
|--------------------------------------|-------------|------------------------------|-------------------|---------------------------|----------------------------|--------------------|--------------------|--------------|
| 320,000.00 | 140.00 | 0.00 | 0.00% | N | 0.00 | 8,000.00 | 4,200.00 | 0.0000 % |
| 800,000.00 | 80.00 | 0.00 | 0.00% | N | 0.00 | 8,000.00 | 720.00 | 0.0000 % |

State: CT

Type: Recapture Amount

Effective Date: 01/01/2017

Filing Status: Filing Status C

Wage Type: Gross Wages

| For Annualized Wage Over/Wage Basis | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1st Exempt Override (Y/N) | 1st Exempt Override Amount | Recapture Amount 1 | Recapture Amount 2 | Other Rate 1 |
|-------------------------------------|-------------|-----------------------------|-------------------|---------------------------|----------------------------|--------------------|--------------------|--------------|
| 400,000.00 | 180.00 | 0.00 | 0.00% | N | 0.00 | 10,000.00 | 5,400.00 | 0.0000% |
| 1,000,000.00 | 100.00 | 0.00 | 0.00% | N | 0.00 | 10,000.00 | 900.00 | 0.0000% |

Manage State Standard Deductions Screen/Payroll Tax Controls Menu

There is no standard deduction amount for the state of Connecticut.

State: CT

Effective Date: 01/01/2017

Filing Status: Filing Status A

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|---------|---------|
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |

State: CT

Effective Date: 01/01/2017

Filing Status: Filing Status B

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|---------|---------|
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |

State: CT

Effective Date: 01/01/2017

Filing Status: Filing Status C

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|---------|---------|
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |

State: CT

Effective Date: 01/01/2017

Filing Status: Filing Status D

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|---------|---------|
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |

State: CT

Effective Date: 01/01/2017

Filing Status: Filing Status F

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|---------|---------|
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |

Manage State Tax Tables screen/Payroll Tax Controls Menu

Set up tables as defined in Connecticut's latest tax publication.



The annualized recapture amount adjustment has been incorporated in the Base Tax of the maximum taxable income row.

State: CT

Effective Date: 01/01/2017

Filing Status: Filing Status A

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|-----------|-------------------|
| 0.00 | 0.00 | 3.0000% |
| 10,000.00 | 300.00 | 5.0000% |
| 50,000.00 | 2,300.00 | 5.5000% |
| 100,000.00 | 5,050.00 | 6.0000% |
| 200,000.00 | 11,050.00 | 6.5000% |
| 250,000.00 | 14,300.00 | 6.9000% |
| 500,000.00 | 34,250.00 | 6.9900% |

State: CT

Effective Date: 01/01/2017

Filing Status: Filing Status B

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|-----------|----------------------|
| 0.00 | 0.00 | 3.0000% |
| 16,000.00 | 480.00 | 5.0000% |
| 80,000.00 | 3,680.00 | 5.5000% |
| 160,000.00 | 8,080.00 | 6.0000% |
| 320,000.00 | 17,680.00 | 6.5000% |
| 400,000.00 | 22,880.00 | 6.9000% |
| 800,000.00 | 54,680.00 | 6.9900% |

State: CT

Effective Date: 01/01/2017

Filing Status: Filing Status C

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|-----------|----------------------|
| 0.00 | 0.00 | 3.0000% |
| 20,000.00 | 600.00 | 5.0000% |
| 100,000.00 | 4,600.00 | 5.5000% |
| 200,000.00 | 10,100.00 | 6.0000% |
| 400,000.00 | 22,100.00 | 6.5000% |
| 500,000.00 | 28,600.00 | 6.9000% |
| 1,000,000.00 | 68,500.00 | 6.9900% |

State: CT

Effective Date: 01/01/2017

Filing Status: Filing Status D

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|----------------------|
|----------------------------|----------|----------------------|

| | | |
|------------|-----------|---------|
| 0.00 | 0.00 | 3.0000% |
| 10,000.00 | 300.00 | 5.0000% |
| 50,000.00 | 2,300.00 | 5.5000% |
| 100,000.00 | 5,050.00 | 6.0000% |
| 200,000.00 | 11,050.00 | 6.5000% |
| 250,000.00 | 14,300.00 | 6.9000% |
| 500,000.00 | 34,250.00 | 6.9900% |

State: CT


Effective Date: 01/01/2017

Filing Status: Filing Status F

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|-----------|----------------------|
| 0.00 | 0.00 | 3.0000% |
| 10,000.00 | 300.00 | 5.0000% |
| 50,000.00 | 2,300.00 | 5.5000% |
| 100,000.00 | 5,050.00 | 6.0000% |
| 200,000.00 | 11,050.00 | 6.5000% |
| 250,000.00 | 14,300.00 | 6.9000% |
| 500,000.00 | 34,250.00 | 6.9900% |



Processing

Tax Calculation & Special Programming

 Indicates Special Programming

| | Calculations | Related Screens |
|-------------|---|-------------------|
| | Gross Pay | Manage Pay Types |
| Less | State Tax Exempt Deduction Amount (ex. 401(k) and Cafeteria Plans) | Manage Deductions |

| | Calculations | Related Screens |
|---------------|---|---|
| Less | State Tax Exempt Pay Type Amount (ex. Medical reimbursement) | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | Annualized Salary Amount | |
| Less | Personal Exemption Amount Withholding State Exemptions times the Personal Exemption Amount from the Manage State Tax Withholding Adjustments screen | Manage Employee Taxes Manage State Tax Withholding Adjustments |
| Equals | Annual Taxable Wages | |
| | Apply the Annual Taxable Wages to the appropriate state tax table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | Manage State Tax Tables |
| Equals | Initial Annualized State Tax Liability | |
| Add | Phase-Out Amount Apply the Annualized State Tax Liability to determine the phase-out amount (Base Amount) | Manage State Tax Withholding Adjustments |
| Add | Recapture Amount <u>Step 1</u> If Annualized Salary Amount > For Annualized Wage Over Result1 = Roundup [(Annualized Salary Amount – For Annualized Wage Over)/Other Amount] Result2 = Result1 * Base Amount Else Result2 = 0 <u>Step 2</u> If Result2 > Other Limit Recapture Amount = Other Limit Else Recapture Amount = Result2 Where | Manage State Tax Withholding Adjustments |

| | Calculations | Related Screens |
|------------------------------|--|--|
| | Roundup = round up to the nearest dollar (ceiling) Annualized Wages Over = For Annualized Wage Over/Wage Basis Other Amount = Other Amount 1 Other Limit = Other Amount 2 | |
| Equals | Annualized State Tax Liability | |
| Less |  Personal Tax Credit Amount Personal Tax Credit Amount = Initial Withholding Amount x Percent of Excess for the applicable Withholding State Filing Status and Annualized Salary Amount * Special programming is the use of the Annualized Salary Amount, rather than the Taxable Wages to retrieve the appropriate Tax Credit Percentage from the Manage State Tax Withholding Adjustments screen. | Manage State Tax Withholding Adjustments |
| Equals | Annualized Withholding Amount | |
| Less |  YTD withholding amount IF the pay period end date (check date in 7.0) is >= 8/1/2011 and <= 12/31/2011 YTD Withholding Amount = Employee's YTD Withholding for CT ELSE YTD Withholding Amount = 0.00 END IF Note: Withholding amount of other states is not included in getting the CT YTD withholding amount. | Manage Employee Earnings History |
| Divide by | Pay Frequency | Manage Pay Periods |
| Equals | Initial Withholding Amount for Pay Period | |
| Plus | Additional Withholding Amount (if applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Withholding Amount for Pay Period | |

Delaware (DE)

State Information

Delaware Employer Guide

<https://revenue.delaware.gov/employers-guide-withholding-regulations-employers-duties/>

Delaware Withholding Allowance Computation Worksheet (SD/W-4A)

http://www.revenue.delaware.gov/services/current_bt/WithholdingWorksheet_Resident.pdf

Data Setup for Delaware

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|---|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married filing jointly: Select this status if the employee is married and filing jointly. ▪ Married filing separately: Select this status if the employee is married and filing separately. ▪ Single: Select this filing status if the employee is single. |
| Withholding State Credits | Enter the number of exemptions the employee is claiming on the SD/W-4A form. |

| DELAWARE (DE) | | |
|-------------------------|--|-----------------------------------|
| DELAWARE State Taxes | State: DE | Manage State Taxes (PRMSTI) |
| | Effective Date: 01/01/2014 | |
| | Effective Date | |
| | 01/01/2018 | |
| | Unemployment Limit | |
| | 16,500.00 | |
| | Unemployment Rate | |
| | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Delaware State Taxes record. The value can be edited if necessary. | |
| | Supplemental Tax Rate | 0.0000% |
| | Tax Based On | |
| | G | |
| | Round W/H Amount (CP7) | N |
| | | |

| DELAWARE (DE) | | | | | | | | | | | | | | | |
|-----------------------------|---|---------------------|----------|----------|---|--------------------------|---------------------|---------------------|---------|---------|----------|----------|----------|----------|----------|
| | Fed W/H Credit Limit | 0.00 | | | | | | | | | | | | | |
| | FICA W/H Credit Limit | 0.00 | | | | | | | | | | | | | |
| | Exempt Amount Married | 0.00 | | | | | | | | | | | | | |
| | Exempt Amount Single | 0.00 | | | | | | | | | | | | | |
| | Exempt Amount Other | 0.00 | | | | | | | | | | | | | |
| | Dependent Credit Amount | 0.00 | | | | | | | | | | | | | |
| | Credit Amount | 110.00 | | | | | | | | | | | | | |
| | No Standard Deduction if Zero Exemptions | N | | | | | | | | | | | | | |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N | | | | | | | | | | | | | |
| | Low W/H Rate | 0.0000% | | | | | | | | | | | | | |
| | Nonresident Alien Additional Amount | 0.00 | | | | | | | | | | | | | |
| Delaware Standard Deduction | State: DE Effective Date: 01/01/2017 Filing Status: Married filing jointly | | | | Manage State Standard Deductions (PRMSSD) | | | | | | | | | | |
| | <table border="1"> <thead> <tr> <th>For Annualized Wage Over</th> <th>Base Amount</th> <th>Percent Over Excess</th> <th>Minimum</th> <th>Maximum</th> </tr> </thead> <tbody> <tr> <td>0.00</td> <td>6,500.00</td> <td>0.0000%</td> <td>6,500.00</td> <td>6,500.00</td> </tr> </tbody> </table> State: DE Effective Date: 01/01/2017 Filing Status: Single | | | | | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 6,500.00 | 0.0000% | 6,500.00 | 6,500.00 |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | |
| 0.00 | 6,500.00 | 0.0000% | 6,500.00 | 6,500.00 | | | | | | | | | | | |
| | <table border="1"> <thead> <tr> <th>For Annualized Wage Over</th> <th>Base Amount</th> <th>Percent Over Excess</th> <th>Minimum</th> <th>Maximum</th> </tr> </thead> <tbody> <tr> <td>0.00</td> <td>3,250.00</td> <td>0.0000%</td> <td>3,250.00</td> <td>3,250.00</td> </tr> </tbody> </table> | | | | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 3,250.00 | 0.0000% | 3,250.00 | 3,250.00 | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | |
| 0.00 | 3,250.00 | 0.0000% | 3,250.00 | 3,250.00 | | | | | | | | | | | |

DELAWARE (DE)

| | | | | | | |
|--|--|-------------|---------------------|----------|----------|--|
| | State: DE Effective Date: 01/01/2017 Filing Status: Married filing separately | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | |
| | 0.00 | 3,250.00 | 0.0000% | 3,250.00 | 3,250.00 | |

| | | | | | | |
|---------------------------------|---|----------|-------------------|--|--|---|
| DELAWARE State Tax Tables | State: DE Effective Date: 01/01/2017 Filing Status: Married filing jointly | | | | | Manage State Tax Tables (PRMSTT) |
| | For Taxable Income Over | Base Tax | Percent of Excess | | | |
| | 0.00 | 0.00 | 0.0000% | | | |
| | 2,000.00 | 0.00 | 2.2000% | | | |
| | 5,000.00 | 66.00 | 3.9000% | | | |
| | 10,000.00 | 261.00 | 4.8000% | | | |
| | 20,000.00 | 741.00 | 5.2000% | | | |
| | 25,000.00 | 1,001.00 | 5.5500% | | | |
| | 60,000.00 | 2,943.50 | 6.6000% | | | |
| | State: DE Effective Date: 01/01/2017 Filing Status: Single | | | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | | |
| | 0.00 | 0.00 | 0.0000% | | | |
| | 2,000.00 | 0.00 | 2.2000% | | | |
| | 5,000.00 | 66.00 | 3.9000% | | | |
| | 10,000.00 | 261.00 | 4.8000% | | | |

| DELAWARE (DE) | | | |
|--|----------------------------|----------|----------------------|
| | 20,000.00 | 741.00 | 5.2000% |
| | 25,000.00 | 1,001.00 | 5.5500% |
| | 60,000.00 | 2,943.50 | 6.6000% |
| State: DE Effective Date: 01/01/2017 Filing Status: Married filing separately | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 0.0000% |
| | 2,000.00 | 0.00 | 2.2000% |
| | 5,000.00 | 66.00 | 3.9000% |
| | 10,000.00 | 261.00 | 4.8000% |
| | 20,000.00 | 741.00 | 5.2000% |
| | 25,000.00 | 1,001.00 | 5.5500% |
| | 60,000.00 | 2,943.50 | 6.6000% |

Processing

Tax Calculation

Tax Calculation – Non Supplemental (Regular) Wages

| | Calculations | Related Screens |
|-------------|---|----------------------------|
| | Gross Pay | Manage Pay Types |
| Less | State Tax Exempt Deduction Amount (ex. 401(k) and Cafeteria Plans) | Manage Deductions |
| Less | State Tax Exempt Pay Type Amount (ex. Medical reimbursement) | Manage Pay Type Taxability |

| | Calculations | Related Screens |
|------------------------------|---|--|
| Times | Pay Frequency | Manage Pay Periods |
| Equals | Annualized Gross Pay | |
| Less | Standard Deduction Amount | Manage State Standard Deductions |
| Equals | Annual Taxable Wages | |
| Calculate | <p>Apply the Annual Taxable Wages to the appropriate state tax table.</p> <p>Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax</p> | Manage State Tax Tables |
| Equals | Initial Annualized State Tax Liability | |
| Less | <p>Personal Credit Amount</p> <p>Personal Credit Amount = Withholding State Credits x Credit Amt</p> | Manage Employee Taxes Manage State Taxes |
| Equals | Annualized State Tax Liability | |
| Divide by | Pay Frequency | Manage Pay Periods |
| Equals | Initial Withholding Amount for Pay Period | |
| Plus | Additional Withholding Amount (if applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Withholding Amount for Pay Period | |

Tax Calculation –Supplemental (Bonus) Wages

| | Calculations | Related Screens |
|---|--------------|-----------------|
| 1. Regular Withholding Amount Without Bonus = Determine what tax amount would be for the pay period based on the employee's Annual Amount from Salary Info and History | | |
| 2. Calculate the Withholding Amount with Bonus: | | |

| | Calculations | Related Screens |
|---|--|---|
| | Salary Amount | Manage Employee Salary Information |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | Annualized Pay | |
| Plus | Bonus Amount | Manage Timesheets |
| Less | Standard Deduction Amount | Manage State Standard Deductions |
| Equals | Annual Taxable Wages | |
| Calculate | Apply the Annual Taxable Wages to the appropriate state tax table. $\text{Annualized State Tax Liability} = ((\text{Annual Taxable Wages} - \text{For Taxable Income Over Amount}) \times \text{Tax Percentage}) + \text{Base Tax}$ | Manage State Tax Tables |
| Equals | Initial Annualized State Tax Liability | |
| Less | Personal Credit Amount $\text{Personal Credit Amount} = \text{Withholding State Credits} \times \text{Credit Amt}$ | Manage Employee Taxes Manage State Taxes |
| Equals | Annualized State Tax Liability | |
| Divide by | Pay Frequency | Manage Pay Periods |
| Equals | Initial Withholding Amount for Pay Period | |
| Plus | Additional Withholding Amount (if applicable) | Manage Employee Taxes |
| Equals | Withholding Amount with Bonus | |
| 3. Calculate the Bonus Withholding Amount: | | |
| | Withholding Amount with Bonus | |
| Less | Regular Withholding Amount Without Bonus | |
| Equals | Bonus Withholding Amount | |

District of Columbia (DC)

State Information

District of Columbia Income Tax Withholding Instructions and Tables

https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/2018%20FR-230_12.13.17.pdf

District of Columbia D-4

https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/2018%20D-4_0002.pdf

Data Setup for D.C.

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|---|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Single: Select this filing status if the employee's filing status is Single on the D-4. ▪ Married filing jointly: Select this filing status if the employee's filing status is Married Filing Jointly on the D-4. ▪ Head of Household: Select this filing status if the employee's filing status is Head of Household on the D-4. ▪ Married filing separately on same return: Select this filing status if the employee's filing status is Married Filing Separately on Same Return on the D-4. ▪ Married filing separately: Select this filing status if the employee's filing status is Married Filing Separately on the D-4. |
| Withholding State Exemptions | Enter the total number of withholding allowances from the employee's D-4. |
| Withholding State Credits | Enter 0 (zero). |

Manage State Taxes screen/Payroll Tax Controls Menu

| | |
|--------------------|---|
| Exempt Amt Single | Enter \$1,775.00 in the Exempt Amt Single column. The Exemption Amount is the amount that is given for each personal allowance claimed on the form D-4. |
| Exempt Amt Married | Enter \$1,775.00 in the Exempt Amt Married column. The Exemption Amount is the amount that is given for each personal allowance claimed on the form D-4. |
| Exempt Amt Other | Enter \$1.775.00 in the Exempt Amt Other column. The Exemption Amount is the amount that is given for each personal allowance claimed on the form D-4. |
| Credit Amount | Enter \$0.00 in the Credit Amount column. |

| DISTRICT OF COLUMBIA (DC) | | |
|-------------------------------------|---|--|
| District of Columbia State Taxes | State: DC (District Of Columbia) | |
| | Effective Date | 01/01/2018 |
| | Unemployment Limit | 9,000.00 |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent District of Columbia State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 0.0000% |
| | Tax Based On | G |
| | Round W/H Amount (CP7) | Y |
| | Fed W/H Credit Limit | 0.00 |
| | FICA W/H Credit Limit | 0.00 |
| | Exempt Amount Married | 4,150.00 |
| | Exempt Amount Single | 4,150.00 |
| | Exempt Amount Other | 4,150.00 |
| | Dependent Credit Amount | 0.00 |
| | Credit Amount | 0.00 |
| | No Standard Deduction if Zero Exemptions | N |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N |
| | Low W/H Rate | 0.0000% |
| | Nonresident Alien Additional Amount | 0.00 |
| | | Manage State Taxes (PRMSTI) |

| DISTRICT OF COLUMBIA (DC) | | | | | | |
|---|---|---------------------|---------------------|---------|---|---------|
| District of Columbia State Standard Deductions | State: DC Effective Date: 01/01/2018 Filing Status: Single | | | | Manage State Standard Deductions (PRMSSD) | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | | Maximum |
| | 0.00 | 0.00 | 0.0000% | 0.00 | | 0.00 |
| | State: DC Effective Date: 01/01/2018 Filing Status: Married filing jointly | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | | Maximum |
| | 0.00 | 0.00 | 0.0000% | 0.00 | | 0.00 |
| | State: DC Effective Date: 01/01/2018 Filing Status: Head of Household | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | | Maximum |
| | 0.00 | 0.00 | 0.0000% | 0.00 | | 0.00 |
| | State: DC Effective Date: 01/01/2018 Filing Status: Married filing separately on same return | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | |

| DISTRICT OF COLUMBIA (DC) | | | | | | |
|---------------------------------------|--|-------------|---------------------|---------|---------|----------------------------------|
| | 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 | |
| | State: DC Effective Date: 01/01/2018 Filing Status: Married filing separately | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | |
| | 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 | |
| District of Columbia State Tax Tables | State: DC Effective Date: 01/01/2018 Filing Status: Single | | | | | Manage State Tax Tables (PRMSTT) |
| | For Taxable Income Over | Base Tax | Percent of Excess | | | |
| | 0.00 | 0.00 | 4.0000% | | | |
| | 10,000.00 | 400.00 | 6.0000% | | | |
| | 40,000.00 | 2,200.00 | 6.5000% | | | |
| | 60,000.00 | 3,500.00 | 8.500% | | | |
| | 350,000.00 | 28,150.00 | 8.7500% | | | |
| | 1,000,000.00 | 85,025.00 | 8.9500% | | | |
| | State: DC Effective Date: 01/01/2018 Filing Status: Married filing jointly | | | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | | |
| | 0.00 | 0.00 | 4.0000% | | | |
| | 10,000.00 | 400.00 | 6.0000% | | | |
| | 40,000.00 | 2,200.00 | 6.5000% | | | |

| DISTRICT OF COLUMBIA (DC) | | | |
|---------------------------|---|-----------|----------------------|
| | 60,000.00 | 3,500.00 | 8.500% |
| | 350,000.00 | 28,150.00 | 8.7500% |
| | 1,000,000.00 | 85,025.00 | 8.9500% |
| | State: DC Effective Date: 01/01/2018 Filing Status: Head of Household | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 4.0000% |
| | 10,000.00 | 400.00 | 6.0000% |
| | 40,000.00 | 2,200.00 | 6.5000% |
| | 60,000.00 | 3,500.00 | 8.500% |
| | 350,000.00 | 28,150.00 | 8.7500% |
| | 1,000,000.00 | 85,025.00 | 8.9500% |
| | State: DC Effective Date: 01/01/2018 Filing Status: Married filing separately on same return | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 4.0000% |
| | 10,000.00 | 400.00 | 6.0000% |
| | 40,000.00 | 2,200.00 | 6.5000% |
| | 60,000.00 | 3,500.00 | 8.500% |
| | 350,000.00 | 28,150.00 | 8.7500% |
| | 1,000,000.00 | 85,025.00 | 8.9500% |

| DISTRICT OF COLUMBIA (DC) | | | |
|--|-------------------------|-----------|-------------------|
| State: DC Effective Date: 01/01/2018 Filing Status: Married filing separately | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 4.0000% |
| | 10,000.00 | 400.00 | 6.0000% |
| | 40,000.00 | 2,200.00 | 6.5000% |
| | 60,000.00 | 3,500.00 | 8.500% |
| | 350,000.00 | 28,150.00 | 8.7500% |
| | 1,000,000.00 | 85,025.00 | 8.9500% |

Processing

Tax Calculation

| | Calculations | Related Screens |
|---------------|--|---|
| | Gross Pay | Manage Pay Types |
| Less | State Tax Exempt Deduction Amount (ex. 401(k) and Cafeteria Plans) | Manage Deductions |
| Less | State Tax Exempt Pay Type Amount (ex. Medical reimbursement) | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | Annualized Wages | |
| Less | Withholding Allowance Amount Withholding Allowance Amount = Withholding State Exemptions x Exemption Amount | Manage Employee Taxes Manage State Taxes |
| Equals | Annual Taxable Wages | |
| | Apply the Annual Taxable Wages to the appropriate state tax table. | Manage State Tax Tables |

| | Calculations | Related Screens |
|------------------------------|--|-----------------------|
| | Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | |
| Equals | Annualized State Tax Liability | |
| Divide by | Pay Frequency | Manage Pay Periods |
| Equals | Initial Withholding Amount for Pay Period | |
| Plus | Additional Withholding Amount (if applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Withholding Amount for Pay Period | |

Florida (FL)

Data Setup for Florida

| Florida (FL) | | | |
|------------------------|----------------------------|---|-----------------------------------|
| Florida State Taxes | State: FL (Florida) | | Manage State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 | |
| | Unemployment Limit | 7,000.00 | |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Florida State Taxes record. The value can be edited if necessary. | |
| | Supplemental Tax Rate | 0.0000% | |
| | Tax Based On | <None> | |
| | Round W/H Amount (CP7) | N | |
| | Fed W/H Credit Limit | 0.00 | |
| | FICA W/H Credit Limit | 0.00 | |
| | Exempt Amount Married | 0.00 | |
| | Exempt Amount Single | 0.00 | |
| | Exempt Amount Other | 0.00 | |
| | Dependent Credit Amount | 0.00 | |
| | Credit Amount | 0.00 | |

Georgia (GA)

State Information

Georgia Employer's Withholding Tax Guide

https://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/TSD/Guide/2019%20Employers%20Tax%20Guide%20-%202011.13.18.pdf



Costpoint uses Georgia's Percentage Method for employee withholding.

Georgia Withholding Allowance Certificate (G-4)

https://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/TSD/Form/TSD_Employees_Withholding-Allowance-Certificate-G-4.pdf

Data Setup for Georgia

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|---|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married filing jointly, one spouse working: Select this status if the employee is claiming a status of Married Filing Jointly, one spouse working on the State of Georgia Withholding Allowance Certificate (G-4) form. ▪ Married filing separately: Select this status if the employee is claiming a status of Married Filing Separately on the State of Georgia Withholding Allowance Certificate (G-4) form. ▪ Married filing jointly, both spouses working: Select this status if the employee is claiming a status of Married Filing Jointly, both spouses working on the State of Georgia Withholding Allowance Certificate (G-4) form. ▪ Single: Select this status if the employee is claiming a status of Single on the State of Georgia Withholding Allowance Certificate (G-4) form. ▪ Head of Household: Select this status if the employee is claiming a status of Head of Household on the State of Georgia Withholding Allowance Certificate (G-4) form. |
| Withholding State Exemptions | Enter the number of Personal Employee/Spouse Allowances the employee is claiming on the State of Georgia Withholding Allowance Certificate (G-4) form. |
| Withholding State Dependents | Sum the Dependent Allowances and the Additional Allowances from the employee's State of Georgia Withholding Allowance Certificate (G-4) form, and enter the sum in this field. |

| GEORGIA (GA) | | | |
|------------------------|---|---|-------------------------|
| Georgia State Taxes | State: GA (Georgia) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2019 | |
| | Unemployment Limit | 9,500.00 | |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Georgia State Taxes record. The value can be edited if necessary. | |
| | Supplemental Tax Rate | 0.0000% | |
| | Tax Based On | G | |
| | Round W/H Amount (CP7) | N | |
| | Fed W/H Credit Limit | 0.00 | |
| | FICA W/H Credit Limit | 0.00 | |
| | Exempt Amount Married | 0.00 | |
| | Exempt Amount Single | 0.00 | |
| | Exempt Amount Other | 0.00 | |
| | Dependent Credit Amount | 0.00 | |
| | Credit Amount | 0.00 | |
| | No Standard Deduction if Zero Exemptions | N | |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N | |
| | Low W/H Rate | 0.0000% | |
| | Nonresident Alien Additional Amount | 0.00 | |
| | Georgia personal allowance amounts are stored in the Manage State Tax Withholding Adjustments screen. | | |

| GEORGIA (GA) | | | | | | | | | | | | | | | | | | |
|--|---|--|-------------------------|---|--|--|---|----------------|--|-------------------------|---|--|------|------|----------|------|---|------|
| Georgia Dependent Exemption Allowance | State: GA Type: Dependent Exemption Allowance Effective Date: 01/01/2019 Filing Status: Married filing jointly, one spouse working | | | | | Manage State Tax Withholding Adjustments (PRMSTAC) | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 12%;">For Annua- lized Wages Over</th> <th style="width: 12%;">Base Amount</th> <th style="width: 12%;">Amount Per Credit/ Exemp- tion</th> <th style="width: 12%;">Percent of Excess</th> <th style="width: 12%;">1st Exempt Override (Y/N)</th> <th style="width: 12%;">1st Exempt Override Amount</th> </tr> </thead> <tbody> <tr> <td>0.00</td> <td>0.00</td> <td>3,000.00</td> <td>0.00</td> <td>N</td> <td>0.00</td> </tr> </tbody> </table> | | | | | | | For Annua- lized Wages Over | Base Amount | Amount Per Credit/ Exemp- tion | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount | 0.00 | 0.00 | 3,000.00 | 0.00 | N | 0.00 |
| For Annua- lized Wages Over | Base Amount | Amount Per Credit/ Exemp- tion | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount | | | | | | | | | | | | | |
| 0.00 | 0.00 | 3,000.00 | 0.00 | N | 0.00 | | | | | | | | | | | | | |
| State: GA Type: Dependent Exemption Allowance Effective Date: 01/01/2019 Filing Status: Married filing separately | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 12%;">For Annua- lized Wages Over</th> <th style="width: 12%;">Base Amount</th> <th style="width: 12%;">Amount Per Credit/ Exemp- tion</th> <th style="width: 12%;">Percent of Excess</th> <th style="width: 12%;">1st Exempt Override (Y/N)</th> <th style="width: 12%;">1st Exempt Override Amount</th> </tr> </thead> <tbody> <tr> <td>0.00</td> <td>0.00</td> <td>3,000.00</td> <td>0.00</td> <td>N</td> <td>0.00</td> </tr> </tbody> </table> | | | | | | | For Annua- lized Wages Over | Base Amount | Amount Per Credit/ Exemp- tion | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount | 0.00 | 0.00 | 3,000.00 | 0.00 | N | 0.00 |
| For Annua- lized Wages Over | Base Amount | Amount Per Credit/ Exemp- tion | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount | | | | | | | | | | | | | |
| 0.00 | 0.00 | 3,000.00 | 0.00 | N | 0.00 | | | | | | | | | | | | | |
| State: GA Type: Dependent Exemption Allowance Effective Date: 01/01/2019 Filing Status: Married filing jointly, both spouses working | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 12%;">For Annua- lized Wages Over</th> <th style="width: 12%;">Base Amount</th> <th style="width: 12%;">Amount Per Credit/ Exemp- tion</th> <th style="width: 12%;">Percent of Excess</th> <th style="width: 12%;">1st Exempt Override (Y/N)</th> <th style="width: 12%;">1st Exempt Override Amount</th> </tr> </thead> <tbody> <tr> <td>0.00</td> <td>0.00</td> <td>3,000.00</td> <td>0.00</td> <td>N</td> <td>0.00</td> </tr> </tbody> </table> | | | | | | | For Annua- lized Wages Over | Base Amount | Amount Per Credit/ Exemp- tion | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount | 0.00 | 0.00 | 3,000.00 | 0.00 | N | 0.00 |
| For Annua- lized Wages Over | Base Amount | Amount Per Credit/ Exemp- tion | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount | | | | | | | | | | | | | |
| 0.00 | 0.00 | 3,000.00 | 0.00 | N | 0.00 | | | | | | | | | | | | | |
| State: GA Type: Dependent Exemption Allowance | | | | | | | | | | | | | | | | | | |

| GEORGIA (GA) | | | | | | |
|--------------------------------------|--|-------------|-----------------------------|-------------------|---------------------------------------|--|
| | Effective Date: 01/01/2019 Filing Status: Single | | | | | |
| | For Annualized Wages Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
| | 0.00 | 0.00 | 3,000.00 | 0.00 | N | 0.00 |
| | State: GA Type: Dependent Exemption Allowance Effective Date: 01/01/2019 Filing Status: Head of Household | | | | | |
| | For Annualized Wages Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
| | 0.00 | 0.00 | 3,000.00 | 0.00 | N | 0.00 |
| Georgia Personal Exemption Allowance | State: GA Type: Personal Exemption Allowance Effective Date: 01/01/2019 Filing Status: Married filing jointly, one spouse working | | | | | Manage State Tax Withholding Adjustments (PRMSTAC) |
| | For Annualized Wages Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
| | 0.00 | 0.00 | 3,700.00 | 0.00 | N | 0.00 |
| | State: GA Type: Personal Exemption Allowance Effective Date: 01/01/2019 Filing Status: Married filing separately | | | | | |

GEORGIA (GA)

| For Annualized Wages Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|---------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
| 0.00 | 0.00 | 3,700.00 | 0.00 | N | 0.00 |

State: GA

Type: Personal Exemption Allowance

Effective Date: 01/01/2019

Filing Status: Married filing jointly, both spouses working

| For Annualized Wages Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|---------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
| 0.00 | 0.00 | 7,400.00 | 0.00 | N | 0.00 |

State: GA

Type: Personal Exemption Allowance

Effective Date: 01/01/2019

Filing Status: Single

| For Annualized Wages Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|---------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
| 0.00 | 0.00 | 2,700.00 | 0.00 | N | 0.00 |

State: GA

Type: Personal Exemption Allowance

Effective Date: 01/01/2019

Filing Status: Head of Household

| For Annualized | Base Amount | Amount Per Credit/ | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|----------------|-------------|--------------------|-------------------|---------------------------------------|--|
|----------------|-------------|--------------------|-------------------|---------------------------------------|--|

| GEORGIA (GA) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------|---|---------------------|-----------|----------|---|--------------------------|-------------|---------------------|---------|---------|------|------|---------|----------|----------|--------------------------|-------------|---------------------|---------|---------|------|------|---------|----------|----------|--------------------------|-------------|---------------------|---------|---------|------|------|---------|----------|----------|--------------------------|-------------|---------------------|---------|---------|--|--|--|--|--|---|
| | Wages Over | | Exemption | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 0.00 | 0.00 | 2,700.00 | 0.00 | N | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Georgia Standard Deduction | <p>State: GA</p> <p>Effective Date: 01/01/2019</p> <p>Filing Status: Married filing jointly, one spouse working</p> <table border="1"> <thead> <tr> <th>For Annualized Wage Over</th> <th>Base Amount</th> <th>Percent Over Excess</th> <th>Minimum</th> <th>Maximum</th> </tr> </thead> <tbody> <tr> <td>0.00</td> <td>0.00</td> <td>0.0000%</td> <td>6,000.00</td> <td>6,000.00</td> </tr> </tbody> </table> <p>State: GA</p> <p>Effective Date: 01/01/2019</p> <p>Filing Status: Married filing separately</p> <table border="1"> <thead> <tr> <th>For Annualized Wage Over</th> <th>Base Amount</th> <th>Percent Over Excess</th> <th>Minimum</th> <th>Maximum</th> </tr> </thead> <tbody> <tr> <td>0.00</td> <td>0.00</td> <td>0.0000%</td> <td>3,000.00</td> <td>3,000.00</td> </tr> </tbody> </table> <p>State: GA</p> <p>Effective Date: 01/01/2019</p> <p>Filing Status: Married filing jointly, both spouses working</p> <table border="1"> <thead> <tr> <th>For Annualized Wage Over</th> <th>Base Amount</th> <th>Percent Over Excess</th> <th>Minimum</th> <th>Maximum</th> </tr> </thead> <tbody> <tr> <td>0.00</td> <td>0.00</td> <td>0.0000%</td> <td>6,000.00</td> <td>6,000.00</td> </tr> </tbody> </table> <p>State: GA</p> <p>Effective Date: 01/01/2019</p> <p>Filing Status: Single</p> <table border="1"> <thead> <tr> <th>For Annualized Wage Over</th> <th>Base Amount</th> <th>Percent Over Excess</th> <th>Minimum</th> <th>Maximum</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | | | | | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.0000% | 6,000.00 | 6,000.00 | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.0000% | 3,000.00 | 3,000.00 | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.0000% | 6,000.00 | 6,000.00 | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | Manage State Standard Deductions (PRMSSD) |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.0000% | 6,000.00 | 6,000.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.0000% | 3,000.00 | 3,000.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.0000% | 6,000.00 | 6,000.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| GEORGIA (GA) | | | | | |
|--------------------------|---|-------------|---------------------|----------|----------------------------------|
| | 0.00 | 0.00 | 0.0000% | 4,600.00 | 4,600.00 |
| | State: GA Effective Date: 01/01/2019 Filing Status: Head of Household | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| | 0.00 | 0.00 | 0.0000% | 4,600.00 | 4,600.00 |
| Georgia State Tax Tables | State: GA Effective Date: 01/01/2019 Filing Status: Married filing jointly, one spouse working | | | | Manage State Tax Tables (PRMSTT) |
| | For Taxable Income Over | Base Tax | Percent of Excess | | |
| | \$0 | 0.00 | 1.0000% | | |
| | \$1,000 | 10.00 | 2.0000% | | |
| | \$3,000 | 50.00 | 3.0000% | | |
| | \$5,000 | 110.00 | 4.0000% | | |
| | \$7,000 | 190.00 | 5.0000% | | |
| | \$10,000 | 340.00 | 5.7500% | | |
| | State: GA Effective Date: 01/01/2019 Filing Status: Married filing separately | | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | |
| | \$0 | 0.00 | 1.0000% | | |
| | \$500 | 5.00 | 2.0000% | | |
| | \$1,500 | 25.00 | 3.0000% | | |
| | \$2,500 | 55.00 | 4.0000% | | |

GEORGIA (GA)

| | | |
|---------|-------|---------|
| \$3,500 | 95.00 | 5.0000% |
|---------|-------|---------|

| | | |
|---------|--------|---------|
| \$5,000 | 170.00 | 5.7500% |
|---------|--------|---------|

State: GA**Effective Date:** 01/01/2019**Filing Status:** Married filing jointly, both spouses working

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|----------|-------------------|
| \$0 | 0.00 | 1.0000% |
| \$500 | 5.00 | 2.0000% |
| \$1,500 | 25.00 | 3.0000% |
| \$2,500 | 55.00 | 4.0000% |
| \$3,500 | 95.00 | 5.0000% |
| \$5,000 | 170.00 | 5.7500% |

State: GA**Effective Date:** 01/01/2019**Filing Status:** Single

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|----------|-------------------|
| \$0 | 0.00 | 1.0000% |
| \$750 | 7.50 | 2.0000% |
| \$2,250 | 37.50 | 3.0000% |
| \$3,750 | 82.50 | 4.0000% |
| \$5,250 | 142.50 | 5.0000% |
| \$7,000 | 230.00 | 5.7500% |

State: GA**Effective Date:** 01/01/2019

| GEORGIA (GA) | | | |
|--------------|---|----------|-------------------|
| | Filing Status: Head of Household | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | \$0 | 0.00 | 1.0000% |
| | \$1,000 | 10.00 | 2.0000% |
| | \$3,000 | 50.00 | 3.0000% |
| | \$5,000 | 110.00 | 4.0000% |
| | \$7,000 | 190.00 | 5.0000% |
| | \$10,000 | 340.00 | 5.7500% |

Processing

Tax Calculation

| | Calculation | Related Screens |
|---------------|---|---|
| | Gross Pay | Manage Payroll Records |
| Less | GA Tax Exempt Deduction Amounts | Manage Deductions |
| Less | GA Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | GA Annualized Adjusted Gross Income | |
| Less | Standard Deduction | Manage State Standard Deductions |
| Less | Personal Allowance Amount (Withholding State Exemptions x Amount Per Personal Exemption) | Manage Employee Taxes Manage State Tax Withholding Adjustments |
| Less | Dependent Allowance Amount | Manage Employee Taxes |

| | | |
|------------------------------|--|--|
| | (Withholding State Dependents x Amount Per Dependent Exemption) | Manage State Tax Withholding Adjustments |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the appropriate State Tax Table. $\text{Annualized State Tax Liability} = ((\text{Annual Taxable Wages} - \text{For Taxable Income Over Amount}) \times \text{Tax Percentage}) + \text{Base Tax}$ | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Plus | Additional Withholding Amount (if applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for pay period | |

Hawaii (HI)

State Information

Hawaii Booklet A – Employer’s Tax Guide

<http://files.hawaii.gov/tax/news/pubs/17BkltA.pdf>

Hawaii Withholding Allowance and Status Certificate (HW-4)

http://tax.hawaii.gov/forms/a1_b1_5whhold/

Data Setup for Hawaii

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|---|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married: Select this filing status if the employee has a Marital Status of Married on the HW-4. ▪ Single or Married but w/h at higher Single rate: Select this filing status if the employee has a Marital Status of “Single” or “Married, but withhold at higher Single rate” on the HW-4. |
| Withholding State-Exemptions | Enter the number of allowances the employee is claiming on the HW-4 form. |

| HAWAII (HI) | | |
|--------------------------|---------------------------|-----------------------------------|
| Hawaii State Taxes | State: HI (Hawaii) | Manage State Taxes (PRMSTI) |
| | Effective Date | |
| | Unemployment Limit | |
| | Unemployment Rate | |
| | Supplemental Tax Rate | |
| | Tax Based On | |
| | Round W/H Amount (CP7) | |
| | Fed W/H Credit Limit | |
| | FICA W/H Credit Limit | |

| HAWAII (HI) | | | | | | | | | | | | | |
|---|--|---------------------|---------|---------|---|--------------------------|---------------------|---------------------|---------|---------|------|---------|---------|
| | Exempt Amount Married | 0.00 | | | | | | | | | | | |
| | Exempt Amount Single | 0.00 | | | | | | | | | | | |
| | Exempt Amount Other | 0.00 | | | | | | | | | | | |
| | Dependent Credit Amount | 0.00 | | | | | | | | | | | |
| | Credit Amount | 0.00 | | | | | | | | | | | |
| | No Standard Deduction if Zero Exemptions | N | | | | | | | | | | | |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N | | | | | | | | | | | |
| | Low W/H Rate | 0.0000% | | | | | | | | | | | |
| | Nonresident Alien Additional Amount | 0.00 | | | | | | | | | | | |
| Hawaii State Standard Deduction s | State: HI | | | | Manage State Standard Deductions (PRMSSD) | | | | | | | | |
| | Effective Date: 01/01/2019 | | | | | | | | | | | | |
| | Filing Status: Married | | | | | | | | | | | | |
| | <table><tr><td>For Annualized Wage Over</td><td>Base Amount</td><td>Percent Over Excess</td><td>Minimum</td><td>Maximum</td></tr><tr><td>0.00</td><td>0.00</td><td>0.0000%</td><td>0.00</td><td>0.00</td></tr></table> | | | | | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.0000% |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | |
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 | | | | | | | | | |
| | State: HI | | | | | | | | | | | | |
| | Effective Date: 01/01/2019 | | | | | | | | | | | | |
| | Filing Status: Single or Married but w/h at higher Single rate | | | | | | | | | | | | |
| | <table><tr><td>For Annualized Wage Over</td><td>Base Amount</td><td>Percent Over Excess</td><td>Minimum</td><td>Maximum</td></tr><tr><td>0.00</td><td>0.00</td><td>0.0000%</td><td>0.00</td><td>0.00</td></tr></table> | | | | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.0000% | 0.00 |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | |
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 | | | | | | | | | |
| Hawaii | State: HI | | | | Manage State Tax Withholding | | | | | | | | |
| | Effective Date: 01/01/2019 | | | | | | | | | | | | |

| HAWAII (HI) | | | | |
|-----------------------------------|---|-------------------------------------|-----------------------------|----------------------------------|
| State Tax Withholding Adjustments | Filing Status: Married | | | Adjustments (PRMSTAC) |
| | Type: Personal Exemption Allowances | | | |
| | Wage Type | For Annualized Wage Over/Wage Basis | Amount per Credit/Exemption | |
| | Gross Wages | 0.00 | 1,144.00 | |
| | | | | |
| | State: HI | | | |
| | Effective Date: 01/01/2019 | | | |
| | Filing Status: Single or Married but w/h at higher Single rate | | | |
| | Type: Personal Exemption Allowances | | | |
| | Wage Type | For Annualized Wage Over/Wage Basis | Amount per Credit/Exemption | |
| Gross Wages | 0.00 | 1,144.00 | | |
| Hawaii State Tax Tables | State: HI | | | Manage State Tax Tables (PRMSTT) |
| | Effective Date: 01/01/2019 | | | |
| | Filing Status: Married | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | |
| | 0.00 | 0.00 | 1.4000% | |
| | 4,800 | 67.00 | 3.2000% | |
| | 9,600 | 221.00 | 5.5000% | |
| | 19,200 | 749.00 | 6.4000% | |
| | 28,800 | 1,363.00 | 6.8000% | |
| | 38,400 | 2,016.00 | 7.2000% | |
| | 48,000 | 2,707.00 | 7.6000% | |
| | 72,000 | 4,531.00 | 7.9000% | |
| | | | | |
| | State: HI | | | |
| | Effective Date: 01/01/2019 | | | |

| HAWAII (HI) | | | |
|-------------|---|----------|-------------------|
| | Filing Status: Single or Married but w/h at higher Single rate | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 1.4000% |
| | 2,400 | 34.00 | 3.2000% |
| | 4,800 | 110.00 | 5.5000% |
| | 9,600 | 374.00 | 6.4000% |
| | 14,400 | 682.00 | 6.8000% |
| | 19,200 | 1,008.00 | 7.2000% |
| | 24,000 | 1,354.00 | 7.6000% |
| | 36,000 | 2,266.00 | 7.9000% |

Processing

Tax Calculation

| | Calculation | Related Screens |
|---------------|---|---|
| | Gross Pay | Manage Payroll Records |
| Less | HI Tax Exempt Deduction Amounts | Manage Deductions |
| Less | HI Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | HI Annualized Adjusted Gross Income | |
| Less | Withholding Allowance Amount (Withholding State Exemptions x Exemption Amount) | Manage Employee Taxes Manage State Taxes |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the appropriate State Tax Table. | Manage State Tax Tables |

| | Calculation | Related Screens |
|------------------------------|--|-----------------------|
| | Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Plus | Additional Withholding Amount (if applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for pay period | |

Idaho (ID)

State Information

Idaho Income Tax Withholding Guide

https://tax.idaho.gov/forms/EFO00307_12-11-2019.pdf

Costpoint uses Idaho's Annualized Wage Method to determine the Idaho income tax withholding amount.

Data Setup for Idaho

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|---|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married: Select this status if the employee is claiming a status of Married on the W-4 form. ▪ Single or Head of Household: Select this status if the employee is claiming a status of Single or Head of Household on the W-4 form. |
| Withholding State Exemptions | Enter the number of Allowances the employee is claiming on the W-4 form. |
| Withholding State Dependents | Enter 0 (zero). |

| IDAHO (ID) | | |
|----------------------|--------------------------|---|
| Idaho State Taxes | State: ID (Idaho) | |
| | Effective Date | 01/01/2020 |
| | Unemployment Limit | 41,600.00 |
| | Unemployment Rate | The Deltak Tax Table Update patch will bring the SUTA Rate forward from the most recent Idaho State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 6.9250% |
| | Tax Based On | G |
| | Round W/H Amount (CP7) | Y |
| | Fed W/H Credit Limit | 0.00 |
| | FICA W/H Credit Limit | 0.00 |
| | | Manage State Taxes (PRMSTI) |

| IDAHO (ID) | | | | |
|--|--|-------------|---------------------|---|
| | Exempt Amount Married | 0.00 | | |
| | Exempt Amount Single | 0.00 | | |
| | Exempt Amount Other | 0.00 | | |
| | Dependent Credit Amount | 0.00 | | |
| | Credit Amount | 0.00 | | |
| | No Standard Deduction if Zero Exemptions | N | | |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N | | |
| | Low W/H Rate | 0.0000% | | |
| | Nonresident Alien Additional Amount | 0.00 | | |
| Idaho State Standard Deductions | State: ID Effective Date: 01/01/2019 Filing Status: Single or Married but w/h at higher Single rate | | | Manage State Standard Deductions (PRMSSD) |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum Maximum |
| | 0.00 | 0.00 | 0.00% | 0.00 0.00 |
| | State: ID Effective Date: 01/01/2019 Filing Status: Married | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum Maximum |
| | 0.00 | 0.00 | 0.00% | 0.00 0.00 |
| Idaho | State: ID Effective Date: 01/01/2019 | | | Manage State Tax Withholding |

| IDAHO (ID) | | | | |
|---|--|--|--------------------------------|--------------------------|
| State Tax Withholding Adjustments | Filing Status: Single or Married but w/h at higher Single rate Type: Personal Exemption Allowances | | | Adjustments (PRMSTAC) |
| | Wage Type | For Annualized Wage Over/Wage Basis | Amount per Credit/Exemption | |
| | Gross Wages | 0.00 | 2,960.00 | |
| | State: ID Effective Date: 01/01/2019 Filing Status: Married Type: Personal Exemption Allowances | | | |
| | Wage Type | For Annualized Wage Over/Wage Basis | Amount per Credit/Exemption | |
| | Gross Wages | 0.00 | 2,960.00 | |

IDAHO (ID)

 Idaho
State Tax
Tables

State: ID

Effective Date: 01/01/2019

Filing Status: Single or Married but w/h at higher Single rate

 Manage
State Tax
Tables
(PRMSTT)

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|----------------------|
| 0.00 | 0.00 | 0.0000% |
| 12,200.00 | 0.00 | 1.1250% |
| 13,741.00 | 17.00 | 3.1250% |
| 15,281.00 | 65.00 | 3.6250% |
| 16,822.00 | 121.00 | 4.6250% |
| 18,362.00 | 192.00 | 5.6250% |
| 19,903.00 | 279.00 | 6.6250% |
| 23,754.00 | 534.00 | 6.9250% |

State: ID

Effective Date: 01/01/2019

Filing Status: Married

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|----------------------|
| 0.00 | 0.00 | 0.0000% |
| 24,400.00 | 0.00 | 1.1250% |
| 27,482.00 | 35.00 | 3.1250% |
| 30,562.00 | 131.00 | 3.6250% |
| 33,644.00 | 243.00 | 4.6250% |
| 36,724.00 | 385.00 | 5.6250% |
| 39,806.00 | 558.00 | 6.6250% |
| 47,508.00 | 1,068.00 | 6.9250% |

Processing

Tax Calculation

| | Calculation | Related Screens |
|------------------------------|--|---|
| | Gross Pay | Manage Payroll Records - Pay Types subtask |
| Less | ID Tax Exempt Deduction Amounts | Manage Deductions |
| Less | ID Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | ID Annualized Adjusted Gross Income | |
| Less | Allowance Amount (Withholding State Exemptions x Exemption Amount) | Manage Employee Taxes Manage State Tax Withholding Adjustments |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the appropriate State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for Pay Period | |
| Plus | Additional State Withholding Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for Pay Period | |

Illinois (IL)

State Information

Illinois Booklet IL-700-T

<https://www2.illinois.gov/rev/forms/withholding/Documents/currentyear/il-700-t.pdf>

Illinois Withholding Allowance Certificate (IL-W-4)

<https://www2.illinois.gov/rev/forms/withholding/Documents/currentyear/il-w-4.pdf>

Data Setup for Illinois

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|---|
| Withholding State Filing Status | All Filers (All Filers, Married and Single): Select as the filing status for all employees. |
| Withholding State Exemptions | Enter the number of basic allowances the employee claimed on line 1 of the Illinois Withholding Allowance Certificate (Form IL-W-4). |
| Withholding State Dependents | Enter the number of additional allowances the employee claimed on line 2 of the Illinois Withholding Allowance Certificate (Form IL-W-4). |
| Withholding State Credits | Enter 0. |
| Additional Amount | If applicable, enter the additional amount specified by the employee on the Illinois Withholding Allowance Certificate (Form IL-W-4). |

| ILLINOIS (IL) | | |
|-------------------------|--|-----------------------------------|
| Illinois State Taxes | State: IL (Illinois) | Manage State Taxes (PRMSTI) |
| | Effective Date | |
| | Unemployment Limit | |
| | Unemployment Rate | |
| | Supplemental Tax Rate | |
| | Tax Based On | |
| | Round W/H Amount (CP7) | |
| | Fed W/H Credit Limit | |
| | FICA W/H Credit Limit | |
| | Exempt Amount Married | |
| | Exempt Amount Single | |
| | Exempt Amount Other | |
| | Dependent Credit Amount | |
| | Credit Amount | |
| | No Standard Deduction if Zero Exemptions | |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | |
| | Low W/H Rate | |
| | Nonresident Alien Additional Amount | |

ILLINOIS (IL)

| | | | | | | | | | | | | | | |
|---|--|---|----------------|--|---|--|---|---|---------|----------|------|---|------|--|
| Illinois Personal Exemption Allowance | <div>State: IL</div> <div>Type: Personal Exemption Allowance</div> <div>Effective Date: 01/01/2020</div> <div>Filing Status: All Filers, Married and Single</div> <table><tr><td>For Annu- alized Wages Over</td><td>Base Amount</td><td>Amount Per Credit/ Exemption</td><td>% of Excess</td><td>1st Exempt Override (Y/N)</td><td>1st Exempt Override Amount</td></tr><tr><td>0.00</td><td>0.00</td><td>2,325.00</td><td>0.00</td><td>N</td><td>0.00</td></tr></table> | For Annu- alized Wages Over | Base Amount | Amount Per Credit/ Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount | 0.00 | 0.00 | 2,325.00 | 0.00 | N | 0.00 | Manage State Tax Withholding Adjustments (PRMSTAC) |
| For Annu- alized Wages Over | Base Amount | Amount Per Credit/ Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount | | | | | | | | | |
| 0.00 | 0.00 | 2,325.00 | 0.00 | N | 0.00 | | | | | | | | | |
| Illinois Dependent Exemption Allowance | <div>State: IL</div> <div>Type: Dependent Exemption Allowance</div> <div>Effective Date: 01/01/2020</div> <div>Filing Status: All Filers, Married and Single</div> <table><tr><td>For Annualized Wages Over</td><td>Base Amt</td><td>Amt Per Credit/ Exemption</td><td>% of Excess</td><td>1st Exempt Override (Y/N)</td><td>1st Exempt Override Amt</td></tr><tr><td>0.00</td><td>0.00</td><td>1,000.00</td><td>0.00</td><td>N</td><td>0.00</td></tr></table> | For Annualized Wages Over | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | 0.00 | 0.00 | 1,000.00 | 0.00 | N | 0.00 | Manage State Tax Withholding Adjustments (PRMSTAC) |
| For Annualized Wages Over | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | | | | | | | | | |
| 0.00 | 0.00 | 1,000.00 | 0.00 | N | 0.00 | | | | | | | | | |
| Illinois State Standard Deductions | <div>State: IL</div> <div>Effective Date: 01/01/2020</div> <div>Filing Status: All Filers, Married and Single</div> <table><tr><td>For Annualized Wage Over</td><td>Base Amount</td><td>Percent Over Excess</td><td>Minimum</td><td>Maximum</td></tr><tr><td>0.00</td><td>0.00</td><td>0.0000%</td><td>0.00</td><td>0.00</td></tr></table> | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 | Manage State Standard Deductions (PRMSSD) | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | |
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 | | | | | | | | | | |
| Illinois State Tax Tables | <div>State: IL</div> <div>Effective Date: 01/01/2020</div> <div>Filing Status: All Filers, Married and Single</div> <table><tr><td>For Taxable Income Over</td><td>Base Tax</td><td>Percent of Excess</td></tr><tr><td>0.00</td><td>0.00</td><td>4.9500%</td></tr></table> | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 4.9500% | Manage State Tax Tables (PRMSTT) | | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | |
| 0.00 | 0.00 | 4.9500% | | | | | | | | | | | | |

Processing

Tax Calculation

| | Calculation | Related Screens |
|------------------------------|--|--|
| | Gross Pay | Manage Payroll Records |
| Less | IL Tax Exempt Deduction Amounts | Manage Deductions |
| Less | IL Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | Annualized Adjusted Gross Income | |
| Less | Withholding Allowance Amount (Withholding State Exemptions x Exemption Amount) | Manage Employee Taxes Manage State Tax Withholding Adjustments |
| Less | Additional Allowance Amount (Withholding State Dependents x Dependent Exemption Amount) | Manage Employee Taxes Manage State Tax Withholding Adjustments |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | Manage State Tax Tables |
| Equals | Initial Annualized State Tax Liability | |
| Less | Credit Amount (State Withholding # of Credits x Credit Amt) | Manage Employee Taxes Manage State Taxes |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for pay period | |
| Add | State Withholding Additional Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, | Manage State Taxes |

| | | |
|---------------|---|--|
| | round the Initial Tax Withholding for Pay Period to the nearest dollar. | |
| Equals | Tax Withholding for pay period | |

Indiana (IN)

State Information

Indiana Departmental Notice #1 (How to Compute Withholding for State and County Income Tax)

<https://www.in.gov/dor/files/dn01.pdf>

Indiana Withholding Exemption and County Status Certificate (WH-4)

<https://forms.in.gov/Download.aspx?id=2702>

Data Setup for Indiana

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|--|
| Withholding State Filing Status | All Filers (All Filers, Married and Single): Select as the filing status for all employees. |
| Withholding State Exemptions | Enter the number of personal exemptions the employee is claiming on line 4 of his/her WH-4 form. |
| Withholding State Dependents | Enter the number of dependents the employee is claiming on line 5 of his/her WH-4 form. |

| INDIANA (IN) | | | |
|------------------------|---|---|-----------------------------------|
| Indiana State Taxes | State: IN (INDIANA) | | Manage State Taxes (PRMSTI) |
| | Effective Date | 01/01/2017 | |
| | Unemployment Limit | 9,500.00 | |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Indiana State Taxes record. The value can be edited if necessary. | |
| | Supplemental Tax Rate | 3.2300% | |
| | Tax Based On | G | |
| | Round W/H Amount (CP7) | N | |
| | Fed W/H Credit Limit | 0.00 | |
| | FICA W/H Credit Limit | 0.00 | |
| | Exempt Amount Married | 0.00 | |
| | Exempt Amount Single | 0.00 | |
| | Exempt Amount Other | 0.00 | |
| | Dependent Credit Amount | 0.00 | |
| | Credit Amount | 0.00 | |
| | No Standard Deduction if Zero Exemptions | N | |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N | |
| | Low W/H Rate | 0.0000% | |
| | Nonresident Alien Additional Amount | 0.00 | |

| INDIANA (IN) | | | | | | |
|---|--|----------------|---------------------------------|----------------|--|--|
| Indiana Dependent Exemption Allowances | State: IN Effective Date: 01/01/2017 Filing Status: All Filers, Married and Single Type: Dependent Exemption Allowances | | | | | Manage State Tax Withholding Adjustments (PRMSTAC) |
| | For Annualized Wages Over | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt |
| | 0.00 | 0.00 | 1,500.00 | 0.00% | N | 0.00 |
| Indiana Personal Exemption Allowances | State: IN Effective Date: 01/01/2017 Filing Status: All Filers, Married and Single Type: Personal Exemption Allowances | | | | | Manage State Tax Withholding Adjustments (PRMSTAC) |
| | For Annualized Wages Over | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt |
| | 0.00 | 0.00 | 1,000.00 | 0.00% | N | 0.00 |
| Indiana State Standard Deductions | State: IN Effective Date: 01/01/2017 Filing Status: All Filers, Married and Single | | | | | Manage State Standard Deductions (PRMSSD) |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | |
| | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | |
| There is no standard deduction for Indiana. | | | | | | |

| INDIANA (IN) | | | | |
|------------------------------------|--|----------|----------------------|---|
| Indiana State Tax Tables | State: IN | | | Manage State Tax Tables (PRMSTT) |
| | Effective Date: 01/01/2017 | | | |
| | Filing Status: All Filers, Married and Single | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | |
| | 0.00 | 0.00 | 3.2300% | |

Processing

Tax Calculation

| | Calculation | Related Screens |
|---------------|---|--|
| | Gross Pay | Manage Payroll Records |
| Less | IN Tax Exempt Deduction Amounts | Manage Deductions |
| Less | IN Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | IN Annualized Adjusted Gross Income | |
| Less | Personal Exemption Amount (Withholding State Exemptions x Personal Exemption Amount) | Manage Employee Taxes Manage State Tax Withholding Adjustments |
| Less | Dependent Exemption Amount (Withholding State Dependents x Dependent Exemption Amount) | Manage Employee Taxes Manage State Tax Withholding Adjustments |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | Manage State Tax Tables |
| Equals | Initial Annualized State Tax Liability | |
| Equals | Annualized State Tax Liability | |

| | Calculation | Related Screens |
|------------------------------|--|-----------------------|
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for pay period | |
| Add | State Withholding Additional Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for pay period | |

Iowa (IA)

State Information

Iowa Withholding Tax Guide

https://home.deltak.com/sites/EPMO/PP/Integration/Regulatory/PRDs%20and%20Government%20Publications/Payroll_Taxes/State%20Publications/Iowa/IA%20Withholding%20Formula%20and%20Instructions%20TY2020.pdf


Costpoint uses Iowa's Computer Formula to calculate the Iowa income tax withholding.

Iowa Employee Withholding Allowance Certificate (IA-W4)

[https://tax.iowa.gov/sites/default/files/idr/forms1/2019IAW-4\(44019\)_2.pdf](https://tax.iowa.gov/sites/default/files/idr/forms1/2019IAW-4(44019)_2.pdf)

Data Setup for Iowa

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|---|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Single: Select this filing status if the employee is Single (or married but legally separated) on the Iowa Withholding Allowance Certificate (IA-W4) form. ▪ Married: Select this filing status if the employee is Married on the Iowa Withholding Allowance Certificate (IA-W4) form. |
| Withholding State Exemptions | Enter 0 (zero). This data field is not used for Iowa calculation; therefore, the number should always be zero. |
| Withholding State Dependents | Enter the number of personal allowances claimed by the employee on his/her IA W-4 form. |
| Withholding State Credits | <p>If you are not using the number of Dependents to indicate the number of allowances claimed by the employee on his/her IA-W4, enter the employee's number of allowances in this field. The Withholding State Credits will be multiplied by the Iowa Credit Amount in the Manage State Taxes screen and the tax withholding will be reduced by the resulting credit amount.</p> <hr/> <div>  <p>If you are using the No. of Dep field for entry of the number of allowances claimed on the IA W-4, enter 0 in this field.</p> </div> <hr/> |

| IOWA (IA) | | |
|---------------------|-------------------------|--|
| Iowa State Taxes | State: IA (IOWA) | |
| | Effective Date | 01/01/2020 |
| | Unemployment Limit | 31,600.00 |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Iowa State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 6.0000% |
| | Tax Based On | G |
| | Round W/H Amount (CP7) | N |
| | Fed W/H Credit Limit | 9,999,999.99 |
| | FICA W/H Credit Limit | 0.00 |
| | Exempt Amount Married | 0.00 |
| | Exempt Amount Single | 0.00 |
| | Exempt Amount Other | 0.00 |
| | Dependent Credit Amount | 40.00 This amount will be multiplied by the No. of Dep assigned to the employee in the Manage Employee Taxes screen and the tax withholding will be reduced by the resulting credit amount. |
| | Credit Amount | 40.00 This amount will be multiplied by the Withholding State Credits assigned to the employee in the Manage Employee Taxes screen and the tax withholding will be reduced by the resulting credit amount. |
| | | Manage State Taxes (PRMSTI) |

| IOWA (IA) | | | | | | |
|---|---|-------------|---------------------|----------|----------|---|
| | No Standard Deduction if Zero Exemptions | | N | | | |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | | N | | | |
| | Low W/H Rate | | 0.0000% | | | |
| | Nonresident Alien Additional Amount | | 0.00 | | | |
| Iowa State Standard Deductions | State: IA Effective Date: 01/01/2020 Filing Status: Married | | | | | Manage State Standard Deductions (PRMSSD) |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | |
| | 0.00 | 1,880.00 | 0.0000% | 1,880.00 | 1,880.00 | |
| | Standard deduction amount where number of total withholding allowances claimed on IA W-4 is 0 or 1. | | | | | |
| | State: IA Effective Date: 01/01/2020 Filing Status: Single | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | |
| | 0.00 | 1,880.00 | 0.0000% | 1,880.00 | 1,880.00 | |
| | Standard deduction amount where number of total withholding allowances claimed on IA W-4 is 0 or 1. | | | | | |

IOWA (IA)

Iowa
State Tax
Withholding
Adjustments

State: IA

Type: Personal Exemption Allowance

Effective Date: 01/01/2020

Filing Status: Married

| | | | | |
|---------------------------|---------------------------------|-------------|------------------------------|-------------------|
| For Annualized Wages Over | Number of Exemptions or Credits | Base Amount | Amount Per Credit/ Exemption | Percent of Excess |
| 0.00 | 2 | 2,750.00 | 0.00 | 0.0000% |

The Base Amount plus the amount in Manage State Standard Deductions screen is the standard deduction amount where number of total withholding allowances claimed on IA W-4 is 2 or more.

State: IA

Type: Personal Exemption Allowance

Effective Date: 01/01/2020

Filing Status: Single

| | | | | |
|---------------------------|---------------------------------|-------------|------------------------------|-------------------|
| For Annualized Wages Over | Number of Exemptions or Credits | Base Amount | Amount Per Credit/ Exemption | Percent of Excess |
| 0.00 | 2 | 2,750.00 | 0.00 | 0.0000% |

The Base Amount plus the amount in Manage State Standard Deductions screen is the standard deduction amount where number of total withholding allowances claimed on IA W-4 is 2 or more.

Manage
State Tax
Withholding
Adjustments
(PRMSTAC)

Iowa
State Tax
Tables

State: IA

Effective Date: 01/01/2020

Filing Status: Married

| | | |
|-------------------------|----------|-------------------|
| For Taxable Income Over | Base Tax | Percent of Excess |
| 0.00 | 0.00 | 0.3300% |
| 1,480.00 | 4.88 | 0.6700% |
| 2,959.00 | 14.79 | 2.2500% |
| 5,918.00 | 81.37 | 4.1400% |
| 13,316.00 | 387.65 | 5.6300% |

Manage
State Tax
Tables
(PRMSTT)

IOWA (IA)

| | | | | |
|-----------|----------------------------|----------|-------------------|--|
| | 22,193.00 | 887.43 | 5.9600% | |
| | 29,590.00 | 1,328.29 | 6.2500% | |
| | 44,385.00 | 2,252.98 | 7.4400% | |
| | 66,578.00 | 3,904.14 | 8.5300% | |
| | State: IA | | | |
| | Effective Date: 01/01/2020 | | | |
| | Filing Status: Single | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | |
| | 0.00 | 0.00 | 0.3300% | |
| | 1,480.00 | 4.88 | 0.6700% | |
| | 2,959.00 | 14.79 | 2.2500% | |
| | 5,918.00 | 81.37 | 4.1400% | |
| | 13,316.00 | 387.65 | 5.6300% | |
| | 22,193.00 | 887.43 | 5.9600% | |
| | 29,590.00 | 1,328.29 | 6.2500% | |
| 44,385.00 | 2,252.98 | 7.4400% | | |
| 66,578.00 | 3,904.14 | 8.5300% | | |

Processing

Tax Calculation

| | Calculation | Related Screens |
|-------------|---------------------------------|----------------------------|
| | Gross Pay | Manage Payroll Records |
| Less | IA Tax Exempt Deduction Amounts | Manage Deductions |
| Less | IA Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |

| | Calculation | Related Screens |
|------------------------------|--|---|
| Times | Pay Frequency | Manage Pay Periods |
| Equals | IA Annualized Adjusted Gross Income | |
| Less | Annualized Federal Withholding Amount (Pay Frequency x Federal Withholding Amount) | |
| Less | Withholding Allowance Amount (Withholding State Exemptions x Exemption Amount) | Manage Employee Taxes Manage State Taxes |
| Less | Standard Deduction Amount | Manage State Standard Deductions |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the appropriate State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | Manage State Tax Tables |
| Equals | Initial Annualized Tax Withholding | |
| Less | Personal Allowance Credit Amount (State Withholding Exemptions x Credit Amt) | Manage Employee Taxes State Taxes |
| Less | Dependent Credit Amount (State Withholding Dependents x Dependent Credit Amt) | Manage Employee Taxes Manage State Taxes |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for pay period | |
| Add | State Withholding Additional Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for pay period | |

Kansas (KS)

State Information

Kansas Withholding Tax Guide

<https://www.ksrevenue.org/pdf/kw100.pdf>

Costpoint uses Kansas's Percentage Formula to calculate the Kansas income tax withholding.

Kansas Withholding Allowance Certificate (K-4)

<https://www.ksrevenue.org/pdf/k-4.pdf>

Data Setup for Kansas

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|---|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married filing jointly, one spouse working: Select this filing status if the employee is claiming Joint (married and spouse does not work) on the K-4 form. ▪ Single or Married with both spouses working: Select this filing status if the employee is claiming Single (single or married and spouse has income). |
| Withholding State Exemptions | Enter the number of allowances the employee claimed on the K-4 form. |
| Withholding State Dependents | Enter 0 (zero). |
| Withholding State Credits | Enter the number of exemptions claimed on the employee's K-4 form. |

| KANSAS (KS) | | | |
|---------------------------|---|--|-------------------------|
| Kansas State Taxes | State: KS (Kansas) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2017 | |
| | Unemployment Limit | 14,000.00 | |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Kansas State Taxes record. The value can be edited if necessary. | |
| | Supplemental Tax Rate | 5.0000% | |
| | Tax Based On | G | |
| | Round W/H Amount (CP7) | Y | |
| | Fed W/H Credit Limit | 0.00 | |
| | FICA W/H Credit Limit | 0.00 | |
| | Exempt Amount Married | 2,250.00 | |
| | Exempt Amount Single | 2,250.00 | |
| | Exempt Amount Other | 0.00 | |
| | Dependent Credit Amount | 0.00 | |
| | Credit Amount | 0.00 | |
| | No Standard Deduction if Zero Exemptions | N | |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N | |
| | Low W/H Rate | 0.0000% | |
| | Nonresident Alien Additional Amount | 0.00 | |

KANSAS (KS)

Kansas
State Standard
Deductions

State: KS

Effective Date: 01/01/2017

Filing Status: Married filing jointly, one spouse working

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|---------|---------|
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |

State: KS

Effective Date: 01/01/2017

Filing Status: Single or Married with both spouses working

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|---------|---------|
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |

Manage
State
Standard
Deductions
(PRMSSD)

Kansas
State Tax
Tables

State: KS

Effective Date: 01/01/2017

Filing Status: Married filing jointly, one spouse working

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|----------|-------------------|
| 0.00 | 0.00 | 0.0000% |
| 7,500.00 | 0.00 | 3.1000% |
| 37,500.00 | 930.00 | 5.2500% |
| 67,500.00 | 2,505.00 | 5.7000% |

State: KS

Effective Date: 01/01/2017

Filing Status: Single or Married with both spouses working

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|----------|-------------------|
| 0.00 | 0.00 | 0.0000% |

Manage
State Tax
Tables
(PRMSTT)

| KANSAS (KS) | | | | | |
|-------------|--|-----------|----------|---------|--|
| | | 3,000.00 | 0.00 | 3.1000% | |
| | | 18,000.00 | 465.00 | 5.2500% | |
| | | 33,000.00 | 1,252.50 | 5.7000% | |

Processing

Tax Calculation

| | Calculation | Related Screens |
|------------------------------|--|---|
| | Gross Pay | Manage Payroll Records |
| Less | KS Tax Exempt Deduction Amounts | Manage Deductions |
| Less | KS Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | KS Annualized Adjusted Gross Income | |
| Less | Withholding Allowance Amount (Withholding State Exemptions x Exemption Amount) | Manage Employee Taxes Manage State Taxes |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the appropriate State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for pay period | |
| Add | State Withholding Additional Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |

| | Calculation | Related Screens |
|---------------|--------------------------------|-----------------|
| Equals | Tax Withholding for pay period | |

Kentucky (KY)

State Information

Kentucky Computer Formula Instructions

[https://revenue.ky.gov/Software-Developer/Software%20Development%20Documents/2020%2042A003\(T\)%20\(12-2019\)-DRAFT%209-25-2019.pdf](https://revenue.ky.gov/Software-Developer/Software%20Development%20Documents/2020%2042A003(T)%20(12-2019)-DRAFT%209-25-2019.pdf)

Kentucky Withholding Exemption Certificate (K-4)

[https://revenue.ky.gov/Forms/42A804%20\(K-4\)%20\(02-2019\).pdf](https://revenue.ky.gov/Forms/42A804%20(K-4)%20(02-2019).pdf)

Data Setup for Kentucky

Manage Employee Taxes Screen/Employee Payroll Setup Menu

| | |
|---------------------------------|--|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married: Select this filing status if the employee is claiming Married on the K-4 form. ▪ Single: Select this filing status if the employee is claiming Single on the K-4 form. |
| Withholding State Exemptions | Enter the number of allowances the employee claimed on the K-4 form. |
| Withholding State Dependents | Enter 0 (zero). |
| Withholding State Credits | Enter the number of exemptions claimed by the employee on his/her K-4 form. |

| KENTUCKY (KY) | | |
|-------------------------|--|--------------------------------------|
| Kentucky State Taxes | State: KY (Kentucky) | Manage State Taxes (PRMSTI) |
| | Effective Date | |
| | Unemployment Limit | |
| | Unemployment Rate | |
| | Supplemental Tax Rate | |
| | Tax Based On | |
| | Round W/H Amount (CP7) | |
| | Fed W/H Credit Limit | |
| | FICA W/H Credit Limit | |
| | Exempt Amount Married | |
| | Exempt Amount Single | |
| | Exempt Amount Other | |
| | Dependent Credit Amount | |
| | Credit Amount | |
| | No Standard Deduction if Zero Exemptions | |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | |
| | Low W/H Rate | |
| | Nonresident Alien Additional Amount | |

KENTUCKY (KY)

Kentucky
State Standard
Deductions

State: KY

Effective Date: 01/01/2020

Filing Status: Married

| | | | | |
|--------------------------|-------------|---------------------|----------|----------|
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| 0.00 | 2,650.00 | 0.0000% | 2,650.00 | 2,650.00 |

State: KY

Effective Date: 01/01/2020

Filing Status: Single

| | | | | |
|--------------------------|-------------|---------------------|----------|----------|
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| 0.00 | 2,650.00 | 0.0000% | 2,650.00 | 2,650.00 |

Manage
State
Standard
Deductions
(PRMSSD)

Kentucky
State Tax Tables

State: KY

Effective Date: 01/01/2020

Filing Status: Married

| | | |
|-------------------------|----------|-------------------|
| For Taxable Income Over | Base Tax | Percent of Excess |
| 0.00 | 0.00 | 5.0000% |

State: KY

Effective Date: 01/01/2020

Filing Status: Single

| | | |
|-------------------------|----------|-------------------|
| For Taxable Income Over | Base Tax | Percent of Excess |
| 0.00 | 0.00 | 5.0000% |

Manage
State Tax
Tables
(PRMSTT)

Processing

Tax Calculation

| | Calculation | Related Screens |
|------------------------------|--|---|
| | Gross Pay | Manage Payroll Records |
| Less | KY Tax Exempt Deduction Amounts | Manage Deductions |
| Less | KY Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | KY Annualized Adjusted Gross Income | |
| Less | Standard Deduction Amount | Manage State Standard Deductions |
| Equals | Annual Taxable Wages | |
| Calculate | Apply Annual Taxable Wages to the appropriate State Tax Table. $\text{Annualized State Tax Liability} = ((\text{Annual Taxable Wages} - \text{For Taxable Income Over Amount}) \times \text{Tax Percentage}) + \text{Base Tax}$ | Manage State Tax Tables |
| Equals | Initial Annualized State Tax Liability | |
| Less | Withholding Allowance Amount (Withholding State Exemptions x Exemption Amount) | Manage Employee Taxes Manage State Taxes |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for pay period | |
| Add | State Withholding Additional Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for pay period | |

Louisiana (LA)

State Information

Louisiana Withholding Tax Instructions

<http://revenue.louisiana.gov/LawsPolicies/1802EMR030.pdf>

Louisiana Employee Withholding Exemption Certificate (L-4)

[http://revenue.louisiana.gov/TaxForms/1300\(4_11\)F.pdf](http://revenue.louisiana.gov/TaxForms/1300(4_11)F.pdf)

Data Setup for Louisiana

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|--|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ MARRIED (Married with two or more personal exemptions): Select this filing status if the employee is claiming two personal exemptions. ▪ SINGLE (Single with one personal exemption): Select this filing status if the employee is claiming one personal exemption. ▪ NO EXEMPTIONS (Zero personal exemptions): Select this filing status if the employee is claiming zero personal exemptions. |
| Withholding State Exemptions | Enter the number of dependent credits the employee claimed for withholding. |

| LOUISIANA (LA) | | | |
|-----------------------|------------------------------|---|-----------------------------|
| Louisiana State Taxes | State: LA (LOUISIANA) | | Manage State Taxes (PRMSTI) |
| | Effective Date | 02/16/2018 | |
| | Unemployment Limit | 7,700.00 | |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent LOUISIANA State Taxes record. The value can be edited if necessary. | |
| | Supplemental Tax Rate | 0.0000% | |
| | Tax Based On | G | |
| | Round W/H Amount (CP7) | N | |
| | Fed W/H Credit Limit | 0.00 | |

| LOUISIANA (LA) | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------------------------|--|---------------------|----------|----------|--------------------------|-------------|---------------------|---------|---------|------|------|---------|----------|----------|--------------------------|-------------|---------------------|---------|---------|------|------|---------|----------|----------|
| | FICA W/H Credit Limit | 0.00 | | | | | | | | | | | | | | | | | | | | | | |
| | Exempt Amount Married | 1,000.00 | | | | | | | | | | | | | | | | | | | | | | |
| | Exempt Amount Single | 1,000.00 | | | | | | | | | | | | | | | | | | | | | | |
| | Exempt Amount Other | 1,000.00 | | | | | | | | | | | | | | | | | | | | | | |
| | Dependent Credit Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | |
| | Credit Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | |
| | No Standard Deduction if Zero Exemptions | N | | | | | | | | | | | | | | | | | | | | | | |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N | | | | | | | | | | | | | | | | | | | | | | |
| | Low W/H Rate | 0.0000% | | | | | | | | | | | | | | | | | | | | | | |
| | Nonresident Alien Additional Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | |
| | Exemption Amount = This amount is given for each dependent credit. | | | | | | | | | | | | | | | | | | | | | | | |
| Louisiana State Standard Deductions | <p>State: LA</p> <p>Effective Date: 02/16/2018</p> <p>Filing Status: Married with two or more personal exemptions</p> <table border="1"> <thead> <tr> <th>For Annualized Wage Over</th> <th>Base Amount</th> <th>Percent Over Excess</th> <th>Minimum</th> <th>Maximum</th> </tr> </thead> <tbody> <tr> <td>0.00</td> <td>0.00</td> <td>0.0000%</td> <td>9,000.00</td> <td>9,000.00</td> </tr> </tbody> </table> <p>The Married standard deduction is used to include the credit given for two personal exemptions (\$4,500.00 x 2).</p> <p>State: LA</p> <p>Effective Date: 02/16/2018</p> <p>Filing Status: Single with one personal exemption</p> <table border="1"> <thead> <tr> <th>For Annualized Wage Over</th> <th>Base Amount</th> <th>Percent Over Excess</th> <th>Minimum</th> <th>Maximum</th> </tr> </thead> <tbody> <tr> <td>0.00</td> <td>0.00</td> <td>0.0000%</td> <td>4,500.00</td> <td>4,500.00</td> </tr> </tbody> </table> | | | | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.0000% | 9,000.00 | 9,000.00 | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.0000% | 4,500.00 | 4,500.00 |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.0000% | 9,000.00 | 9,000.00 | | | | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.0000% | 4,500.00 | 4,500.00 | | | | | | | | | | | | | | | | | | | | |
| | Manage State Standard Deductions (PRMSSD) | | | | | | | | | | | | | | | | | | | | | | | |

| LOUISIANA (LA) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------|---|---------------------|---------|---------|--------------------------|-------------|---------------------|---------|---------|---------|-----------|--------|---------|------------|----------|---------|-----------------------|----------|---------|------|------|---------|-----------|--------|---------|-----------|----------|---------|----------------------------------|
| | <p>The Single standard deduction is used to include the credit given for one personal exemption (\$4,500.00 x 1).</p> <p>State: LA</p> <p>Effective Date: 02/16/2018</p> <p>Filing Status: Zero personal exemptions</p> <table><tr><th>For Annualized Wage Over</th><th>Base Amount</th><th>Percent Over Excess</th><th>Minimum</th><th>Maximum</th></tr><tr><td>0.00</td><td>0.00</td><td>0.00%</td><td>0.00</td><td>0.00</td></tr></table> <p>The standard deduction for this status is zero because no personal exemptions are claimed.</p> | | | | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | |
| Louisiana State Tax Tables | <p>State: LA</p> <p>Effective Date: 02/16/2018</p> <p>Filing Status: Married with two or more personal exemptions</p> <table><tr><th>For Taxable Wage over</th><th>Base Tax</th><th>Percent</th></tr><tr><td>0.00</td><td>0.00</td><td>2.2000%</td></tr><tr><td>25,000.00</td><td>550.00</td><td>3.9500%</td></tr><tr><td>100,000.00</td><td>3,512.50</td><td>5.6400%</td></tr></table> <p>State: LA</p> <p>Effective Date: 02/16/2018</p> <p>Filing Status: Single with one personal exemption</p> <table><tr><th>For Taxable Wage over</th><th>Base Tax</th><th>Percent</th></tr><tr><td>0.00</td><td>0.00</td><td>2.1000%</td></tr><tr><td>12,500.00</td><td>262.50</td><td>3.9000%</td></tr><tr><td>50,000.00</td><td>1,725.00</td><td>5.5500%</td></tr></table> <p>State: LA</p> <p>Effective Date: 02/16/2018</p> | | | | For Taxable Wage over | Base Tax | Percent | 0.00 | 0.00 | 2.2000% | 25,000.00 | 550.00 | 3.9500% | 100,000.00 | 3,512.50 | 5.6400% | For Taxable Wage over | Base Tax | Percent | 0.00 | 0.00 | 2.1000% | 12,500.00 | 262.50 | 3.9000% | 50,000.00 | 1,725.00 | 5.5500% | Manage State Tax Tables (PRMSTT) |
| For Taxable Wage over | Base Tax | Percent | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 2.2000% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25,000.00 | 550.00 | 3.9500% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 100,000.00 | 3,512.50 | 5.6400% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Taxable Wage over | Base Tax | Percent | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 2.1000% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12,500.00 | 262.50 | 3.9000% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 50,000.00 | 1,725.00 | 5.5500% | | | | | | | | | | | | | | | | | | | | | | | | | | | |


| LOUISIANA (LA) | | | | | | | | | |
|---------------------------------------|---|----------|--------------------------|-------------|--|-------------------------------------|-------------------|-------------|--|
| | Filing Status: Zero personal exemptions | | | | | | | | |
| | For Taxable Wage over | | Base Tax | | Percent | | | | |
| | 0.00 | | 0.00 | | 2.10% | | | | |
| | 12,500.00 | | 262.50 | | 3.9000% | | | | |
| | 50,000.00 | | 1,725.00 | | 5.5500% | | | | |
| Louisiana Personal Tax Credits | State: LA Type: Personal Tax Credits Effective Date: 02/16/2018 Filing Status: Single with one personal exemption Wage Type: Gross Wages | | | | | | | | Manage State Tax Withholding Adjustments (PRMSTAC) |
| | For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/ N) | 1 st Exempt Override Amt | Exemption Limit 1 | Other Amt 2 | Exemption Rate 1 |
| | 0.00 | 0.00 | 0.00 | 2.1000% | N | 0.00 | 12,500 | 0.00 | 1.8000% |
| | State: LA Type: Personal Tax Credits Effective Date: 02/16/2018 Filing Status: Married with two or more personal exemptions Wage Type: Gross Wages | | | | | | | | |
| | For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/ N) | 1 st Exempt Override Amt | Exemption Limit 1 | Other Amt 2 | Exemption Rate 1 |
| | 0.00 | 0.00 | 0.00 | 2.1000% | N | 0.00 | 25,500 | 0.00 | 1.7500% |
| | State: LA Type: Personal Tax Credits | | | | | | | | |


| LOUISIANA (LA) | | | | | | | | | |
|--|-------------------------------------|----------|--------------------------|-------------|--|-------------------------------------|-------------------|-------------|------------------|
| Effective Date: 02/16/2018 Filing Status: Zero personal exemptions Wage Type: Gross Wages | | | | | | | | | |
| | For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/ N) | 1 st Exempt Override Amt | Exemption Limit 1 | Other Amt 2 | Exemption Rate 1 |
| | 0.00 | 0.00 | 0.00 | 2.1000% | N | 0.00 | 12,500 | 0.00 | 1.8000% |

Processing

Louisiana Tax Calculation & Special Programming

 Indicates Special Programming

| | Calculation | Related Screens |
|---------------|---|----------------------------|
| | Gross Pay | Manage Payroll Records |
| Less | LA Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Less | LA Exempt Deduction Amounts | Manage Deductions |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | Annual Taxable Wages ( Do not reduce LA Annualized Taxable Income by the Standard Deduction or Exemption amount. They are to be used in the calculation of the LA exemption amount that credits the Annualized Tax Withholding.) | |
| | Apply the Annual Taxable Wages to the appropriate State Tax Table. $\text{Annualized State Tax Liability} = ((\text{Annual Taxable Wages} - \text{For Taxable Income Over Amount}) \times \text{Tax Percentage}) + \text{Base Tax}$ | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |

| | Calculation | Related Screens | | | | | | |
|------|---|---|---|---|---|---|--|--|
| Less |  Exemption Amount | | | | | | | |
| | Exempt Rate = % of Excess Other Limit = Other Amount 1 Other Rate = Other Rate 1 | | | | | | | |
| | Single - Exemption Amount | | | | | | | |
| | <table><tr><td>1</td><td>Tier 1 Exemption Amt = Exempt Rate x (Single Standard Deduction + (Number of Exemptions claimed * Exempt Amt Single))</td></tr><tr><td>2</td><td>If the Single Standard Deduction + (Withholding State Exemptions * Exempt Amt Single) > Other Limit,<ul style="list-style-type: none">Then Tier 2 Exemption Amt = Other Rate x (Single Standard Deduction + (Withholding State Exemptions * Exempt Amt Single) – Other Limit).Else if the Single Standard Deduction + (Withholding State Exemptions * Exempt Amt Single) <= Other Limit,<ul style="list-style-type: none">Then Tier 2 Exemption Amt = 0.00.</td></tr><tr><td>3</td><td>Exemption Amt = Tier 1 Exemption Amt + Tier 2 Exemption Amount</td></tr></table> | 1 | Tier 1 Exemption Amt = Exempt Rate x (Single Standard Deduction + (Number of Exemptions claimed * Exempt Amt Single)) | 2 | If the Single Standard Deduction + (Withholding State Exemptions * Exempt Amt Single) > Other Limit, <ul style="list-style-type: none">Then Tier 2 Exemption Amt = Other Rate x (Single Standard Deduction + (Withholding State Exemptions * Exempt Amt Single) – Other Limit). Else if the Single Standard Deduction + (Withholding State Exemptions * Exempt Amt Single) <= Other Limit, <ul style="list-style-type: none">Then Tier 2 Exemption Amt = 0.00. | 3 | Exemption Amt = Tier 1 Exemption Amt + Tier 2 Exemption Amount | |
| | 1 | Tier 1 Exemption Amt = Exempt Rate x (Single Standard Deduction + (Number of Exemptions claimed * Exempt Amt Single)) | | | | | | |
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| | Calculation | | Related Screens |
|------------------------------|--|--|-----------------------|
| | 1 | Tier 1 Exemption Amt = Exempt Rate x ('Zero personal exemptions' Standard Deduction + (Number of Exemptions claimed * Exempt Amt Other)) | |
| | 2 | If the 'Zero personal exemptions' Standard Deduction + (Withholding State Exemptions * Exempt Amt Other) > Other Limit, <ul style="list-style-type: none">Then Tier 2 Exemption Amt = Other Rate x ('Zero personal exemptions' Standard Deduction + (Withholding State Exemptions * Exempt Amt Other) – Other Limit). Else if the 'Zero personal exemptions' Standard Deduction + (Withholding State Exemptions * Exempt Amt Other) <= Other Limit, <ul style="list-style-type: none">Then Tier 2 Exemption Amt = 0.00. | |
| | 3 | Exemption Amt = Tier 1 Exemption Amt + Tier 2 Exemption Amount | |
| Divided By | Pay Frequency | | Manage Pay Periods |
| Equals | Initial Tax Withholding for pay period | | |
| Plus | Additional State Withholding Amount (If applicable) | | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | | Manage State Taxes |
| Equals | Tax Withholding for Pay Period | | |

Maine (ME)

State Information

Maine Withholding Tax Instructions

https://www.maine.gov/revenue/forms/with/2020/20_WH_Tab&Instructions.pdf

Costpoint uses Maine's Percentage method to calculate Maine income tax withholding.

Maine Withholding Allowance Certificate (W-4ME)

https://www.maine.gov/revenue/forms/with/2019/19_form_w-4me.pdf

Data Setup for Maine

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|--|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married: Select this filing status if the employee is claiming Married on the W-4ME form. ▪ Single or Married but w/h at higher Single rate: Select this filing status if the employee is claiming Single or Married, but withholding at higher Single Rate on the W-4ME form. |
| Withholding State Exemptions | Enter the number of total number of allowances the employee claimed for withholding on the W-4ME form. |

| MAINE (ME) | | |
|----------------------|--------------------------|-----------------------------------|
| Maine State Taxes | State: ME (Maine) | Manage State Taxes (PRMSTI) |
| | Effective Date | |
| | Unemployment Limit | |
| | Unemployment Rate | |
| | Supplemental Tax Rate | |
| | Tax Based On | |
| | Round W/H Amount (CP7) | |
| | Fed W/H Credit Limit | |
| | FICA W/H Credit Limit | |

| MAINE (ME) | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------------|---|---------------------|-----------|-----------|--------------------------|-------------|---------------------|---------|---------|------|-----------|---------|-----------|-----------|------------|-----------|-----------|------|-----------|------------|------|---------|------|------|
| | Exempt Amount Married | 0.00 | | | | | | | | | | | | | | | | | | | | | | |
| | Exempt Amount Single | 0.00 | | | | | | | | | | | | | | | | | | | | | | |
| | Exempt Amount Other | 0.00 | | | | | | | | | | | | | | | | | | | | | | |
| | Dependent Credit Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | |
| | Credit Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | |
| | No Standard Deduction if Zero Exemptions | N | | | | | | | | | | | | | | | | | | | | | | |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N | | | | | | | | | | | | | | | | | | | | | | |
| | Low W/H Rate | 0.0000% | | | | | | | | | | | | | | | | | | | | | | |
| | Nonresident Alien Additional Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | |
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| Maine State Standard Deductions | <div>State: ME</div> <div>Effective Date: 01/01/2020</div> <div>Filing Status: Married</div> <table><tr><th>For Annualized Wage Over</th><th>Base Amount</th><th>Percent Over Excess</th><th>Minimum</th><th>Maximum</th></tr><tr><td>0.00</td><td>21,950.00</td><td>0.0000%</td><td>21,950.00</td><td>21,950.00</td></tr><tr><td>165,800.00</td><td>46,212.10</td><td>-14.6333%</td><td>0.00</td><td>21,950.00</td></tr><tr><td>315,799.99</td><td>0.00</td><td>0.0000%</td><td>0.00</td><td>0.00</td></tr></table> <div>The negative percent will phase out the standard deduction for annualized income greater than or equal to 165,800.</div> <div>State: ME</div> <div>Effective Date: 01/01/2020</div> <div>Filing Status: Single or Married but w/h at higher Single rate</div> | | | | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 21,950.00 | 0.0000% | 21,950.00 | 21,950.00 | 165,800.00 | 46,212.10 | -14.6333% | 0.00 | 21,950.00 | 315,799.99 | 0.00 | 0.0000% | 0.00 | 0.00 |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 21,950.00 | 0.0000% | 21,950.00 | 21,950.00 | | | | | | | | | | | | | | | | | | | | |
| 165,800.00 | 46,212.10 | -14.6333% | 0.00 | 21,950.00 | | | | | | | | | | | | | | | | | | | | |
| 315,799.99 | 0.00 | 0.0000% | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | |
| | Manage State Standard Deductions (PRMSSD) | | | | | | | | | | | | | | | | | | | | | | | |

| MAINE (ME) | | | | | | |
|--|---|-------------------------------------|-----------------------------|-----------------------------|----------|--|
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | |
| | 0.00 | 9,550.00 | 0.0000% | 9,550.00 | 9,550.00 | |
| | 82,900.00 | 20,105.90 | -12.7333% | 0.00 | 9,550.00 | |
| | 157,899.99 | 0.00 | 0. 0000% | 0.00 | 0.00 | |
| | The negative percent will phase out the standard deduction for annualized income greater than or equal to 82,900. | | | | | |
| Maine State Tax Withholding Adjustments | State: ME | | | | | Manage State Tax Withholding Adjustments (PRMSTAC) |
| | Effective Date: 01/01/2020 | | | | | |
| | Filing Status: Married | | | | | |
| | Type: Personal Exemption Allowances | | | | | |
| | Wage Type | For Annualized Wage Over/Wage Basis | | Amount per Credit/Exemption | | |
| | Gross Wages | 0.00 | | 4,300.00 | | |
| | | | | | | |
| | State: ME | | | | | |
| | Effective Date: 01/01/2020 | | | | | |
| | Filing Status: Single or Married but w/h at higher Single rate | | | | | |
| Type: Personal Exemption Allowances | | | | | | |
| Wage Type | For Annualized Wage Over/Wage Basis | | Amount per Credit/Exemption | | | |
| Gross Wages | 0.00 | | 4,300.00 | | | |

MAINE (ME)

Maine

State Tax

Tables

State: ME

Effective Date: 01/01/2020

Filing Status: Married

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|----------|-------------------|
| 0.00 | 0.00 | 5.8000% |
| 44,449.99 | 2,578.00 | 6.7500% |
| 105,199.99 | 6,679.00 | 7.1500% |

State: ME

Effective Date: 01/01/2020

Filing Status: Single or Married but w/h at higher Single rate

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|----------|-------------------|
| 0.00 | 0.00 | 5.8000% |
| 22,199.99 | 1,288.00 | 6.7500% |
| 52,599.99 | 3,340.00 | 7.1500% |

Manage

State Tax

Tables

(PRMSTT)

Processing

Tax Calculation

| | Calculation | Related Screens |
|--------------|--------------------------------|--|
| | Gross Pay | Manage Payroll Records Manage Employee Salary Information |
| Less | ME Tax Exempt Deduction Amount | Manage Deductions |
| Less | ME Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |

| | Calculation | Related Screens |
|------------------------------|--|-----------------------------------|
| Equals | Annualized Adjusted Gross Income | |
| Less | Allowance Amount (Withholding State Exemption x Exemption Amount) | Manage Employee Taxes/State Taxes |
| Add | Nonresident Alien Additional Amount Only if employee is flagged as a Nonresident Alien in Employee Taxes | Manage Employee Taxes/State Taxes |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages – For Taxable Income Over Amount) x Tax Percentage) + Base Tax | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for pay period | |
| Add | State Withholding Additional Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for pay period | |

Maryland (MD)

State Information

Maryland Percentage Method Withholding Calculation Tables

<https://www.marylandtaxes.gov/business/income/withholding/percentage-method.php>

https://www.marylandtaxes.gov/forms/current_forms/Withholding_Guide.pdf

Maryland Withholding Exemption Certificate (MW507)

https://www.marylandtaxes.gov/forms/20_forms/mw507.pdf

Data Setup for Maryland

Manage Employee Taxes screen/Employee Payroll Setup menu

| State | MD |
|---------------------------------|--|
| Withholding State Filing Status | <p>Allegany - Married/Head of Household</p> <p>Allegany - Single or Married w/h at Single rate</p> <p>Anne Arundel - Married/Head of Household</p> <p>Anne Arundel - Single or Married w/h at Single rate</p> <p>Baltimore City - Married/Head of Household</p> <p>Baltimore City - Single or Mar w/h at Single rate</p> <p>Baltimore Co - Married/Head of Household</p> <p>Baltimore Co-Single or Married w/h at Single rate</p> <p>Calvert - Married/Head of Household</p> <p>Calvert - Single or Married w/h at Single rate</p> <p>Caroline - Married/Head of Household</p> <p>Caroline - Single or Married w/h at Single rate</p> <p>Carroll - Married/Head of Household</p> <p>Carroll - Single or Married w/h at Single rate</p> <p>Cecil - Married/Head of Household</p> <p>Cecil - Single or Married w/h at Single rate</p> <p>Charles - Married/Head of Household</p> <p>Charles - Single or Married w/h at Single rate</p> <p>Dorchester - Married/Head of Household</p> <p>Dorchester - Single or Married w/h at Single rate</p> <p>Frederick - Married/Head of Household</p> |

| | |
|------------------------------|---|
| | <p>Frederick - Single or Married w/h at Single rate</p> <p>Garrett - Married/Head of Household</p> <p>Garrett - Single or Married w/h at Single rate</p> <p>Harford - Married/Head of Household</p> <p>Harford - Single or Married w/h at Single rate</p> <p>Howard - Married/Head of Household</p> <p>Howard - Single or Married w/h at Single rate</p> <p>Kent - Married/Head of Household</p> <p>Kent - Single or Married w/h at Single rate</p> <p>Montgomery - Married/Head of Household</p> <p>Montgomery - Single or Married w/h at Single rate</p> <p>Non-Resident - Married/Head of Household</p> <p>Non-Resident-Single or Married w/h at Single rate</p> <p>Prince George's - Married/Head of Household</p> <p>Prince George's - Single or Mar w/h at Single rate</p> <p>Queen Anne's - Married/Head of Household</p> <p>Queen Anne's - Single or Mar w/h at Single rate</p> <p>Saint Mary's - Married/Head of Household</p> <p>Saint Mary's-Single or Married w/h at Single rate</p> <p>Somerset - Married/Head of Household</p> <p>Somerset - Single or Married w/h at Single rate</p> <p>Talbot - Married/Head of Household</p> <p>Talbot - Single or Married w/h at Single rate</p> <p>Washington - Married/Head of Household</p> <p>Washington - Single or Married w/h at Single rate</p> <p>Wicomico - Married/Head of Household</p> <p>Wicomico - Single or Married w/h at Single rate</p> <p>Worcester - Married/Head of Household</p> <p>Worcester - Single or Married w/h at Single rate</p> <p>Work In Delaware - Married/Head of Household</p> <p>Work In Delaware -Single or Mar w/h at Single rate</p> |
| Withholding State Exemptions | Enter the number of exemptions an employee is claiming on the MW507. |

State Taxes

State: MD (MARYLAND)

| | |
|---|--|
| Effective Date | 01/01/2020 |
| Unemployment Limit | 8,500.00 |
| Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent MARYLAND State Taxes record. The value can be edited if necessary. |
| Supplemental Tax Rate | 0.0000% |
| Tax Based On | G |
| Round W/H Amount (CP7) | N |
| Fed W/H Credit Limit | 0.00 |
| FICA W/H Credit Limit | 0.00 |
| Exempt Amount Married | 0.00 |
| Exempt Amount Single | 0.00 |
| Exempt Amount Other | 0.00 |
| Dependent Credit Amount | 0.00 |
| Credit Amount | 0.00 |
| No Standard Deduction if Zero Exemptions | N |
| Apply Federal Supplemental Tax Rate to Bonus Checks | N |
| Low W/H Rate | 0.0000% |
| Nonresident Alien Additional Amount | 0.00 |

MARYLAND (MD) - ALLEGANY COUNTY

Maryland –
Allegany County

State Tax
Withholding
Adjustments

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Allegany - Married/Head of Household

Wage Type: Bonus

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.8000% |

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Allegany - Single or Married w/h at Single rate

Wage Type: Bonus

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.8000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Allegany - Married/Head of Household

Wage Type: Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|-------------|--------------|
| | | | | | | | | |

| | | | | | | | | |
|------|------|----------|-------|---|------|------|------|----------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000 % |
|------|------|----------|-------|---|------|------|------|----------|

State: MD
Type: Personal Exemption
Effective Date: 01/01/2020
Filing Status: Allegany - Single or Married w/h at Single rate
Wage Type: Gross

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000 % |

State: MD
Type: Low Income Exemption
Effective Date: 01/01/2020
Filing Status: Allegany - Married/Head of Household
Wage Type: Gross Wages

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000 % |

State: MD
Type: Low Income Exemption
Effective Date: 01/01/2020
Filing Status: Allegany - Single or Married w/h at Single rate
Wage Type: Gross Wages

| For Annualized Wage | Base Amt | Amt Per Credit/ | % of Excess | 1 st Ex-empt | 1 st Ex-empt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|---------------------|----------|-----------------|-------------|-------------------------|-------------------------|-------------|-------------|--------------|
| | | | | | | | | |

| | <table><tr><th>Over/ Wage Basis</th><th></th><th>Exemp -tion</th><th></th><th>Overri de (Y/N)</th><th>Overri de Amt</th><th></th><th></th><th></th></tr><tr><td>5,000.00</td><td>0.00</td><td>0.00</td><td>0.00%</td><td>N</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.000 0%</td></tr></table> | Over/ Wage Basis | | Exemp -tion | | Overri de (Y/N) | Overri de Amt | | | | 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% | | |
|---|--|--------------------------|-------------|---------------------|---------------|-----------------|---------------|------------|-----------|----------|------------|--------------------------|-------------|---------------------|-----------|---------|------------|-----------|----------|----------|----------|
| Over/ Wage Basis | | Exemp -tion | | Overri de (Y/N) | Overri de Amt | | | | | | | | | | | | | | | | |
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% | | | | | | | | | | | | | |
| Maryland – Allegany County State Standard Deductions | <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Allegany - Married/Head of Household</p> <table><tr><th>For Annualized Wage Over</th><th>Base Amount</th><th>Percent Over Excess</th><th>Minimum</th><th>Maximum</th></tr><tr><td>0.00</td><td>0.00</td><td>15.00%</td><td>1,550.00</td><td>2,300.00</td></tr></table> <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Allegany - Single or Married w/h at Single rate</p> <table><tr><th>For Annualized Wage Over</th><th>Base Amount</th><th>Percent Over Excess</th><th>Minimum</th><th>Maximum</th></tr><tr><td>0.00</td><td>0.00</td><td>15.00%</td><td>1,550.00</td><td>2,300.00</td></tr></table> | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | | | | | | | | | | | | | | | | | |
| Maryland – Allegany County State Tax Tables | <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Allegany - Married/Head of Household</p> <table><tr><th>For Taxable Income Over</th><th>Base Tax</th><th>Percent of Excess</th></tr><tr><td>0.00</td><td>0.00</td><td>7.8000%</td></tr><tr><td>150,000.00</td><td>11,700.00</td><td>8.0500%</td></tr><tr><td>175,000.00</td><td>13,712.50</td><td>8.3000%</td></tr><tr><td>225,000.00</td><td>17,862.50</td><td>8.5500%</td></tr><tr><td>300,000.00</td><td>24,275.00</td><td>8.8000%</td></tr></table> | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 7.8000% | 150,000.00 | 11,700.00 | 8.0500% | 175,000.00 | 13,712.50 | 8.3000% | 225,000.00 | 17,862.50 | 8.5500% | 300,000.00 | 24,275.00 | 8.8000% | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 7.8000% | | | | | | | | | | | | | | | | | | | |
| 150,000.00 | 11,700.00 | 8.0500% | | | | | | | | | | | | | | | | | | | |
| 175,000.00 | 13,712.50 | 8.3000% | | | | | | | | | | | | | | | | | | | |
| 225,000.00 | 17,862.50 | 8.5500% | | | | | | | | | | | | | | | | | | | |
| 300,000.00 | 24,275.00 | 8.8000% | | | | | | | | | | | | | | | | | | | |

| State: MD Effective Date: 01/01/2020 Filing Status: Allegany - Single or Married w/h at Single rate | | |
|--|-----------|-------------------|
| For Taxable Income Over | Base Tax | Percent of Excess |
| 0.00 | 0.00 | 7.8000% |
| 100,000.00 | 7,800.00 | 8.0500% |
| 125,000.00 | 9,812.50 | 8.3000% |
| 150,000.00 | 11,887.50 | 8.5500% |
| 250,000.00 | 20,437.50 | 8.8000% |

MARYLAND (MD) - ANNE ARUNDEL COUNTY

Maryland –
Anne Arundel
County

State Tax
Withholding
Adjustments

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Anne Arundel - Married/Head of Household

Wage Type: Bonus

| For Annu- alized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemp- tion | % of Ex- cess | 1 st Ex- empt Over ride (Y/N) | 1 st Ex- empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--|-------------|---|---------------------|---|--|-------------------|-------------------|-----------------|
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 8.6000% |

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Anne Arundel-Single or Married w/h at Single rate

Wage Type: Bonus

| For Annu- alized Wage | Base Amt | Amt Per Credit/ | % of Ex- cess | 1 st Ex- empt Over | 1 st Ex- empt Overri | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------|-------------|-----------------------|---------------------|--|---------------------------------------|-------------------|-------------------|-----------------|
|--------------------------------|-------------|-----------------------|---------------------|--|---------------------------------------|-------------------|-------------------|-----------------|

| | | | | | | | | |
|------------------------|------|----------------|-------|-------------------|-----------|------|------|---------|
| Over/ Wage Basis | | Exemp- tion | | ride (Y/N) | de Amt | | | |
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 8.6000% |

State: MD
Type: Personal Exemption
Effective Date: 01/01/2020
Filing Status: Anne Arundel - Married/Head of Household
Wage Type: Gross

| For Annua- lized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Ex- cess | 1 st Ex- empt Overri de (Y/N) | 1 st Ex- empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|---|-------------|---------------------------------|------------------|---|---|-------------------|-------------------|-----------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD
Type: Personal Exemption
Effective Date: 01/01/2020
Filing Status: Anne Arundel-Single or Married w/h at Single rate
Wage Type: Gross

| For Annua- lized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Ex- cess | 1 st Ex- empt Overri de (Y/N) | 1 st Ex- empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|---|-------------|---------------------------------|------------------|---|---|-------------------|-------------------|-----------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD
Type: Low Income Exemption
Effective Date: 01/01/2020
Filing Status: Anne Arundel - Married/Head of Household
Wage Type: Gross Wages

| For Annua- lized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ | % of Ex- cess | 1 st Ex- empt Overri | 1 st Ex- empt Overri | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|---|-------------|--------------------|------------------|--|--|-------------------|-------------------|-----------------|
|---|-------------|--------------------|------------------|--|--|-------------------|-------------------|-----------------|

| | | | | | | | | | |
|--|---|----------------|---|------------------|---|---|-------------------|-------------------|--------------------|
| | | | Exemp- tion | | de (Y/N) | de Amt | | | |
| | 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |
| State: MD Type: Low Income Exemption Effective Date: 01/01/2020 Filing Status: Anne Arundel-Single or Married w/h at Single rate Wage Type: Gross Wages | | | | | | | | | |
| | For Annua- lized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemp- tion | % of Ex- cess | 1 st Ex- empt Overri de (Y/N) | 1 st Ex- empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
| | 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |
| Maryland – Anne Arundel County State Standard Deductions | State: MD Effective Date: 01/01/2020 Filing Status: Anne Arundel - Married/Head of Household | | | | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | | | | | | |
| | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | | | | |
| State: MD Effective Date: 01/01/2020 Filing Status: Anne Arundel-Single or Married w/h at Single rate | | | | | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | | | | | | |
| | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | | | | |
| Maryland – Anne Arundel County State Tax Tables | State: MD Effective Date: 01/01/2020 Filing Status: Anne Arundel - Married/Head of Household | | | | | | | | |

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|-----------|----------------------|
| 0.00 | 0.00 | 7.6000% |
| 150,000.00 | 11,400.00 | 7.8500% |
| 175,000.00 | 13,362.50 | 8.1000% |
| 225,000.00 | 17,412.50 | 8.3500% |
| 300,000.00 | 23,675.00 | 8.6000% |

State: MD
Effective Date: 01/01/2020
Filing Status: Anne Arundel-Single or Married w/h at Single rate

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|-----------|----------------------|
| 0.00 | 0.00 | 7.6000% |
| 100,000.00 | 7,600.00 | 7.8500% |
| 125,000.00 | 9,562.50 | 8.1000% |
| 150,000.00 | 11,587.50 | 8.3500% |
| 250,000.00 | 19,937.50 | 8.6000% |

MARYLAND (MD) - BALTIMORE CITY

| Maryland – Baltimore City State Tax Withholding Adjustments | State: MD Type: Supplemental Tax Rate Effective Date: 01/01/2020 Filing Status: Baltimore City - Married/Head of Household Wage Type: Bonus | | | | | | | | |
|---|--|-------------|---|---------------------|---|---|-------------------|-------------------|-----------------|
| | For Annu- alized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemp- tion | % of Ex- cess | 1 st Ex- empt Overri- de (Y/N) | 1 st Ex- empt Overri- de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
| | 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.9500% |

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Baltimore City - Single or Mar w/h at Single rate

Wage Type: Bonus

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.9500% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Baltimore City - Married/Head of Household

Wage Type: Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Baltimore City - Single or Mar w/h at Single rate

Wage Type: Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|-------------|--------------|
| | | | | | | | | |

| | | | | | | | | | |
|---|--|-------------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| | 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |
| State: MD | | | | | | | | | |
| Type: Low Income Exemption | | | | | | | | | |
| Effective Date: 01/01/2020 | | | | | | | | | |
| Filing Status: Baltimore City - Married/Head of Household | | | | | | | | | |
| Wage Type: Gross Wages | | | | | | | | | |
| | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
| | 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |
| State: MD | | | | | | | | | |
| Type: Low Income Exemption | | | | | | | | | |
| Effective Date: 01/01/2020 | | | | | | | | | |
| Filing Status: Baltimore City - Single or Mar w/h at Single rate | | | | | | | | | |
| Wage Type: Gross Wages | | | | | | | | | |
| | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
| | 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |
| Maryland – Baltimore City State Standard Deductions | State: MD | | | | | | | | |
| | Effective Date: 01/01/2020 | | | | | | | | |
| | Filing Status: Baltimore City - Married/Head of Household | | | | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | |
| | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | | | | |
| | State: MD | | | | | | | | |

| | | | | |
|---|---|-------------|---------------------|-------------------|
| | Effective Date: 01/01/2020 | | | |
| | Filing Status: Baltimore City - Single or Mar w/h at Single rate | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum Maximum |
| | 0.00 | 0.00 | 15.00% | 1,550.00 2,300.00 |
| Maryland – Baltimore City State Tax Tables | State: MD | | | |
| | Effective Date: 01/01/2018 | | | |
| | Filing Status: Baltimore City - Married/Head of Household | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | |
| | 0.00 | 0.00 | 7.9500% | |
| | 150,000.00 | 11,925.00 | 8.2000% | |
| | 175,000.00 | 13,975.00 | 8.4500% | |
| | 225,000.00 | 18,200.00 | 8.7000% | |
| | 300,000.00 | 24,725.00 | 8.9500% | |
| | State: MD | | | |
| | Effective Date: 01/01/2018 | | | |
| | Filing Status: Baltimore City - Single or Mar w/h at Single rate | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | |
| | 0.00 | 0.00 | 7.9500% | |
| | 100,000.00 | 7,950.00 | 8.2000% | |
| | 125,000.00 | 10,000.00 | 8.4500% | |
| | 150,000.00 | 12,112.50 | 8.7000% | |
| | 250,000.00 | 20,812.50 | 8.9500% | |

MARYLAND (MD) - BALTIMORE COUNTY

Maryland –
Baltimore
County

State Tax
Withholding
Adjustments

State: MD**Type:** Supplemental Tax Rate**Effective Date:** 01/01/2020**Filing Status:** Baltimore Co - Married/Head of Household**Wage Type:** Bonus

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit / Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|----------------------------|-------------|---------------------------------------|-------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 8.9500% |

State: MD**Type:** Supplemental Tax Rate**Effective Date:** 01/01/2020**Filing Status:** Baltimore Co-Single or Married w/h at Single rate**Wage Type:** Bonus

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit / Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|----------------------------|-------------|---------------------------------------|-------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 8.9500% |

State: MD**Type:** Personal Exemption**Effective Date:** 01/01/2020**Filing Status:** Baltimore Co - Married/Head of Household**Wage Type:** Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD**Type:** Personal Exemption**Effective Date:** 01/01/2018**Filing Status:** Baltimore Co-Single or Married w/h at Single rate**Wage Type:** Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD**Type:** Low Income Exemption**Effective Date:** 01/01/2018**Filing Status:** Baltimore Co - Married/Head of Household**Wage Type:** Gross Wages

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD**Type:** Low Income Exemption**Effective Date:** 01/01/2018**Filing Status:** Baltimore Co-Single or Married w/h at Single rate**Wage Type:** Gross Wages

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | | |
|--|--|--------------------------------|----------------|---------------------------|---------|---------|---------|-------------|-----------|-------------|------------|--------------------------------|----------------|---------------------------|-----------|---------|------------|-----------|---------|----------|----------|
| | <table><tr><td>5,000.00</td><td>0.00</td><td>0.00</td><td>0.00%</td><td>N</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.000 0%</td></tr></table> | 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% | | | | | | | | | | | |
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |
| Maryland – Baltimore County State Standard Deductions | <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Baltimore Co - Married/Head of Household</p> <table><tr><td>For Annualized Wage Over</td><td>Base Amount</td><td>Percent Over Excess</td><td>Minimum</td><td>Maximum</td></tr><tr><td>0.00</td><td>0.00</td><td>15.00%</td><td>1,550.00</td><td>2,300.00</td></tr></table> <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Baltimore Co-Single or Married w/h at Single rate</p> <table><tr><td>For Annualized Wage Over</td><td>Base Amount</td><td>Percent Over Excess</td><td>Minimum</td><td>Maximum</td></tr><tr><td>0.00</td><td>0.00</td><td>15.00%</td><td>1,550.00</td><td>2,300.00</td></tr></table> | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | | | | | | | | | | | | | | | | | |
| Maryland – Baltimore County State Tax Tables | <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Baltimore Co - Married/Head of Household</p> <table><tr><td>For Taxable Income Over</td><td>Base Tax</td><td>Percent of Excess</td></tr><tr><td>0.00</td><td>0.00</td><td>7.9500%</td></tr><tr><td>150,000.00</td><td>11,925.00</td><td>8.2000%</td></tr><tr><td>175,000.00</td><td>13,975.00</td><td>8.4500%</td></tr><tr><td>225,000.00</td><td>18,200.00</td><td>8.7000%</td></tr><tr><td>300,000.00</td><td>24,725.00</td><td>8.9500%</td></tr></table> <p>State: MD</p> <p>Effective Date: 01/01/2020</p> | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 7.9500% | 150,000.00 | 11,925.00 | 8.2000% | 175,000.00 | 13,975.00 | 8.4500% | 225,000.00 | 18,200.00 | 8.7000% | 300,000.00 | 24,725.00 | 8.9500% | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 7.9500% | | | | | | | | | | | | | | | | | | | |
| 150,000.00 | 11,925.00 | 8.2000% | | | | | | | | | | | | | | | | | | | |
| 175,000.00 | 13,975.00 | 8.4500% | | | | | | | | | | | | | | | | | | | |
| 225,000.00 | 18,200.00 | 8.7000% | | | | | | | | | | | | | | | | | | | |
| 300,000.00 | 24,725.00 | 8.9500% | | | | | | | | | | | | | | | | | | | |

| Filing Status: Baltimore Co-Single or Married w/h at Single rate | | |
|---|-----------|-------------------|
| For Taxable Income Over | Base Tax | Percent of Excess |
| 0.00 | 0.00 | 7.9500% |
| 100,000.00 | 7,950.00 | 8.2000% |
| 125,000.00 | 10,000.00 | 8.4500% |
| 150,000.00 | 12,112.50 | 8.7000% |
| 250,000.00 | 20,812.50 | 8.9500% |

MARYLAND (MD) - CALVERT COUNTY

Maryland – Calvert County

State Tax Withholding Adjustments

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Calvert - Married/Head of Household

Wage Type: Bonus

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.5500% |

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Calvert - Single or Married w/h at Single rate

Wage Type: Bonus

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|-------------|--------------|
| | | | | | | | | |

| | | | | | | | | |
|------|------|------|-----------|---|------|------|------|---------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.5500% |
|------|------|------|-----------|---|------|------|------|---------|

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Calvert - Married/Head of Household

Wage Type: Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Calvert - Single or Married w/h at Single rate

Wage Type: Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Low Income Exemption

Effective Date: 01/01/2020

Filing Status: Calvert - Married/Head of Household

Wage Type: Gross Wages

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/ | % of Excess | 1 st Ex-empt Overri | 1 st Ex-empt Overri | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|-----------------|-------------|--------------------------------|--------------------------------|-------------|-------------|--------------|
|-------------------------------------|----------|-----------------|-------------|--------------------------------|--------------------------------|-------------|-------------|--------------|

| | | | | | | | | | |
|--|---|-------------|---|------------------|---|---|-------------------|-------------------|--------------------|
| | | | Exemp -tion | | de (Y/N) | de Amt | | | |
| | 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |
| <p>State: MD</p> <p>Type: Low Income Exemption</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Calvert - Single or Married w/h at Single rate</p> <p>Wage Type: Gross Wages</p> | | | | | | | | | |
| | For Annua- lized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemp -tion | % of Ex- cess | 1 st Ex- empt Overri de (Y/N) | 1 st Ex- empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
| | 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |

| | | | | | |
|--|---|----------------|---------------------------|----------|----------|
| Maryland – Calvert County State Standard Deductions | <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Calvert - Married/Head of Household</p> | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |
| <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Calvert - Single or Married w/h at Single rate</p> | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |

| | | | |
|---|--|-----------|----------------------|
| Maryland – Calvert County State Tax Tables | State: MD | | |
| | Effective Date: 01/01/2020 | | |
| | Filing Status: Calvert - Married/Head of Household | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 7.7500% |
| | 150,000.00 | 11,625.00 | 8.0000% |
| | 175,000.00 | 13,625.00 | 8.2500% |
| | 225,000.00 | 17,750.00 | 8.5000% |
| | 300,000.00 | 24,125.00 | 8.7500% |
| | State: MD | | |
| | Effective Date: 01/01/2020 | | |
| | Filing Status: Calvert - Single or Married w/h at Single rate | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 7.7500% |

| | | |
|------------|-----------|---------|
| 100,000.00 | 7,750.00 | 8.0000% |
| 125,000.00 | 9,750.00 | 8.2500% |
| 150,000.00 | 11,812.50 | 8.5000% |
| 250,000.00 | 20,312.50 | 8.7500% |

MARYLAND (MD) - CAROLINE COUNTY

| | | | | | | | | | |
|--|--|-------------|---|---------------------|--|--|-------------------|-------------------|-----------------|
| Maryland – Caroline County State Tax Withholding Adjustments | State: MD | | | | | | | | |
| | Type: Supplemental Tax Rate | | | | | | | | |
| | Effective Date: 01/01/2020 | | | | | | | | |
| | Filing Status: Caroline - Married/Head of Household | | | | | | | | |
| | Wage Type: Bonus | | | | | | | | |
| | For Annua- lized Wage Over/ | Base Amt | Amt Per Credit/ Exemp- tion | % of Ex- cess | 1 st Ex- empt Overri de (Y/N) | 1 st Ex- empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |

| Wage Basis | | | | | | | | | |
|------------|------|------|--------|---|------|------|------|---------|--|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.9500% | |

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Caroline - Single or Married w/h at Single rate

Wage Type: Bonus

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.9500% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Caroline - Married/Head of Household

Wage Type: Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Caroline - Single or Married w/h at Single rate

Wage Type: Gross

| | | | | | | | | | |
|---|--------------------------------------|----------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
| | 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |
| <p>State: MD</p> <p>Type: Low Income Exemption</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Caroline - Married/Head of Household</p> <p>Wage Type: Gross Wages</p> | | | | | | | | | |
| | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
| | 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |
| <p>State: MD</p> <p>Type: Low Income Exemption</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Caroline - Single or Married w/h at Single rate</p> <p>Wage Type: Gross Wages</p> | | | | | | | | | |
| | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
| | 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |

Maryland –
Caroline County
State Standard
Deductions

State: MD

Effective Date: 01/01/2020

Filing Status: Caroline - Married/Head of Household

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------------|----------------|---------------------------|----------|----------|
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |

State: MD

Effective Date: 01/01/2020

Filing Status: Caroline - Single or Married w/h at Single rate

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------------|----------------|---------------------------|----------|----------|
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |

| | | | |
|--|---|-----------|----------------------|
| Maryland – Caroline County State Tax Tables | State: MD | | |
| | Effective Date: 01/01/2020 | | |
| | Filing Status: Caroline - Married/Head of Household | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 7.9500% |
| | 150,000.00 | 11,925.00 | 8.2000% |
| | 175,000.00 | 13,975.00 | 8.4500% |
| | 225,000.00 | 18,200.00 | 8.7000% |
| | 300,000.00 | 24,725.00 | 8.9500% |
| | | | |
| | State: MD | | |
| | Effective Date: 01/01/2020 | | |
| | Filing Status: Caroline - Single or Married w/h at Single rate | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 7.9500% |
| | 100,000.00 | 7,950.00 | 8.2000% |
| | 125,000.00 | 10,000.00 | 8.4500% |
| | 150,000.00 | 12,112.50 | 8.7000% |
| | 250,000.00 | 20,812.50 | 8.9500% |
| | | | |

MARYLAND (MD) - CARROLL COUNTY

| | | | | | | | | | |
|---|---|-------------|---|---------------------|---|---|-------------------|-------------------|-----------------|
| Maryland – Carroll County State Tax Withholding Adjustments | State: MD | | | | | | | | |
| | Type: Supplemental Tax Rate | | | | | | | | |
| | Effective Date: 01/01/2020 | | | | | | | | |
| | Filing Status: Carroll - Married/Head of Household | | | | | | | | |
| | Wage Type: Bonus | | | | | | | | |
| | For Annua- lized Wage Over/ | Base Amt | Amt Per Credit/ Exemp- tion | % of Ex- cess | 1 st Ex- empt Overri- de (Y/N) | 1 st Ex- empt Overri- de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |

| Wage Basis | | | | | | | | | |
|------------|------|------|--------|---|------|------|------|---------|--|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.8000% | |

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Carroll - Single or Married w/h at Single rate

Wage Type: Bonus

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.8000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Carroll - Married/Head of Household

Wage Type: Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Carroll - Single or Married w/h at Single rate

Wage Type: Gross

| For Annua- lized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Ex- cess | 1 st Ex- empt Overri de (Y/N) | 1 st Ex- empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|---|-------------|---------------------------------|------------------|---|---|-------------------|-------------------|--------------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |

State: MD

Type: Low Income Exemption

Effective Date: 01/01/2020

Filing Status: Carroll - Married/Head of Household

Wage Type: Gross Wages

| For Annua- lized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemp- -tion | % of Ex- cess | 1 st Ex- empt Overri de (Y/N) | 1 st Ex- empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|---|-------------|---------------------------------------|------------------|---|---|-------------------|-------------------|--------------------|
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |

State: MD

Type: Low Income Exemption

Effective Date: 01/01/2020

Filing Status: Carroll - Single or Married w/h at Single rate

Wage Type: Gross Wages

| For Annua- lized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemp- -tion | % of Ex- cess | 1 st Ex- empt Overri de (Y/N) | 1 st Ex- empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|---|-------------|---------------------------------------|------------------|---|---|-------------------|-------------------|--------------------|
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |

Maryland – Carroll County

State Standard Deductions

State: MD

Effective Date: 01/01/2020

Filing Status: Carroll - Married/Head of Household

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |

State: MD

Effective Date: 01/01/2020

Filing Status: Carroll - Single or Married w/h at Single rate

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |

Maryland – Carroll County

State Tax Tables

State: MD

Effective Date: 01/01/2020

Filing Status: Carroll - Married/Head of Household

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|-----------|-------------------|
| 0.00 | 0.00 | 7.8000% |
| 150,000.00 | 11,700.00 | 8.0500% |
| 175,000.00 | 13,712.50 | 8.3000% |
| 225,000.00 | 17,862.50 | 8.5500% |
| 300,000.00 | 24,275.00 | 8.8000% |

State: MD

Effective Date: 01/01/2020

Filing Status: Carroll - Single or Married w/h at Single rate

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|----------|-------------------|
|-------------------------|----------|-------------------|

| | | | |
|--|------------|-----------|---------|
| | 0.00 | 0.00 | 7.8000% |
| | 100,000.00 | 7,800.00 | 8.0500% |
| | 125,000.00 | 9,812.50 | 8.3000% |
| | 150,000.00 | 11,887.50 | 8.5500% |
| | 250,000.00 | 20,437.50 | 8.8000% |

MARYLAND (MD) - CECIL COUNTY

Maryland – Cecil County

State Tax Withholding Adjustments

State: MD
Type: Supplemental Tax Rate
Effective Date: 01/01/2020
Filing Status: Cecil - Married/Head of Household
Wage Type: Bonus

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Ex-cess | 1 st Ex-empt Overri de (Y/N) | 1 st Ex-empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|--------------|---|---------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.7500% |

State: MD
Type: Supplemental Tax Rate
Effective Date: 01/01/2020
Filing Status: Cecil - Single or Married w/h at Single rate
Wage Type: Bonus

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Ex-cess | 1 st Ex-empt Overri de (Y/N) | 1 st Ex-empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|--------------|---|---------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.7500% |

State: MD**Type:** Personal Exemption**Effective Date:** 01/01/2020**Filing Status:** Cecil - Married/Head of Household**Wage Type:** Gross

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD**Type:** Personal Exemption**Effective Date:** 01/01/2020**Filing Status:** Cecil - Single or Married w/h at Single rate**Wage Type:** Gross

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD**Type:** Low Income Exemption**Effective Date:** 01/01/2020**Filing Status:** Cecil - Married/Head of Household**Wage Type:** Gross Wages

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

| | <p>State: MD</p> <p>Type: Low Income Exemption</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Cecil - Single or Married w/h at Single rate</p> <p>Wage Type: Gross Wages</p> <table><tr><th>For Annualized Wage Over/ Wage Basis</th><th>Base Amt</th><th>Amt Per Credit/ Exemption</th><th>% of Excess</th><th>1st Ex-empt Override (Y/N)</th><th>1st Ex-empt Override Amt</th><th>Other Amt 1</th><th>Other Amt 2</th><th>Other Rate 1</th></tr><tr><td>5,000.00</td><td>0.00</td><td>0.00</td><td>0.00%</td><td>N</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.0000%</td></tr></table> | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 | 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% | | |
|--|--|--------------------------------------|-------------|--|--------------------------------------|--|--------------------------------------|--------------|-------------|--------------|----------|--------------------------|-------------|---------------------|---------|---------|------|------|---------|----------|----------|
| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 | | | | | | | | | | | | | |
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% | | | | | | | | | | | | | |
| Maryland – Cecil County State Standard Deductions | <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Cecil - Married/Head of Household</p> <table><tr><th>For Annualized Wage Over</th><th>Base Amount</th><th>Percent Over Excess</th><th>Minimum</th><th>Maximum</th></tr><tr><td>0.00</td><td>0.00</td><td>15.00%</td><td>1,550.00</td><td>2,300.00</td></tr></table> <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Cecil - Single or Married w/h at Single rate</p> <table><tr><th>For Annualized Wage Over</th><th>Base Amount</th><th>Percent Over Excess</th><th>Minimum</th><th>Maximum</th></tr><tr><td>0.00</td><td>0.00</td><td>15.00%</td><td>1,550.00</td><td>2,300.00</td></tr></table> | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | | | | | | | | | | | | | | | | | |

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|--|--|-----------|-------------------|
| <p>Maryland – Cecil County</p> <p>State Tax Tables</p> | <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Cecil - Married/Head of Household</p> | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 7.7500% |
| | 150,000.00 | 11,625.00 | 8.0000% |
| | 175,000.00 | 13,625.00 | 8.2500% |
| | 225,000.00 | 17,750.00 | 8.5000% |
| | 300,000.00 | 24,125.00 | 8.7500% |
| | <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Cecil - Single or Married w/h at Single rate</p> | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 7.7500% |
| | 100,000.00 | 7,750.00 | 8.0000% |
| | 125,000.00 | 9,750.00 | 8.2500% |
| | 150,000.00 | 11,812.50 | 8.5000% |
| | 250,000.00 | 20,312.50 | 8.7500% |

MARYLAND (MD) - CHARLES COUNTY

| | | | | | | | | | |
|---|--|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|-------------|--------------|
| <p>Maryland – Charles County</p> <p>State Tax Withholding Adjustments</p> | <p>State: MD</p> <p>Type: Supplemental Tax Rate</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Charles - Married/Head of Household</p> <p>Wage Type: Bonus</p> | | | | | | | | |
| | For Annualized Wage Over/ | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
| | | | | | | | | | |
| | | | | | | | | | |
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|------------|------|------|--------|---|------|------|------|---------|--|
| Wage Basis | | | | | | | | | |
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.8000% | |

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Charles - Single or Married w/h at Single rate

Wage Type: Bonus

| | | | | | | | | |
|-------------------------------------|----------|--------------------------|-------------|---------------------------|-------------------------|-------------|-------------|--------------|
| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1st Exempt Override (Y/N) | 1st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.8000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Charles - Married/Head of Household

Wage Type: Gross

| | | | | | | | | |
|-------------------------------------|----------|--------------------------|-------------|---------------------------|-------------------------|-------------|-------------|--------------|
| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1st Exempt Override (Y/N) | 1st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Charles - Single or Married w/h at Single rate

Wage Type: Gross

| | | | | | | | | |
|---------------------------|----------|--------------------------|-------------|-------------------|-------------------|-------------|-------------|--------------|
| For Annualized Wage Over/ | Base Amt | Amt Per Credit/Exemption | % of Excess | 1st Exempt Overri | 1st Exempt Overri | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|---------------------------|----------|--------------------------|-------------|-------------------|-------------------|-------------|-------------|--------------|

| | | | | | | | | | |
|---|--|-------------|---------------------------|-------------|----------------------------|--------------------------|-------------|-------------|--------------|
| | Wage Basis | | | | de (Y/N) | de Amt | | | |
| | 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |
| State: MD Type: Low Income Exemption Effective Date: 01/01/2020 Filing Status: Charles - Married/Head of Household Wage Type: Gross Wages | | | | | | | | | |
| | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1st Ex-empt Override (Y/N) | 1st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
| | 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |
| State: MD Type: Low Income Exemption Effective Date: 01/01/2020 Filing Status: Charles - Single or Married w/h at Single rate Wage Type: Gross Wages | | | | | | | | | |
| | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1st Ex-empt Override (Y/N) | 1st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
| | 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |
| Maryland – Charles County State Standard Deductions | State: MD Effective Date: 01/01/2020 Filing Status: Charles - Married/Head of Household | | | | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | |
| | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | | | | |

| | | | | | |
|--|---|-------------|---------------------|----------|----------|
| | State: MD Effective Date: 01/01/2020 Filing Status: Charles - Single or Married w/h at Single rate | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |

| | | | |
|---|---|-----------|-------------------|
| Maryland – Charles County State Tax Tables | State: MD Effective Date: 01/01/2020 Filing Status: Charles - Married/Head of Household | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 7.8000% |
| | 150,000.00 | 11,700.00 | 8.0500% |
| | 175,000.00 | 13,712.50 | 8.3000% |
| | 225,000.00 | 17,862.50 | 8.5500% |
| | 300,000.00 | 24,275.00 | 8.8000% |
| | State: MD Effective Date: 01/01/2020 Filing Status: Charles - Single or Married w/h at Single rate | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 7.8000% |
| | 100,000.00 | 7,800.00 | 8.0500% |
| | 125,000.00 | 9,812.50 | 8.3000% |
| | 150,000.00 | 11,887.50 | 8.5500% |
| | 250,000.00 | 20,437.50 | 8.8000% |

MARYLAND (MD) - DORCHESTER COUNTY

Maryland –
Dorchester
County

State Tax
Withholding
Adjustments

State: MD**Type:** Supplemental Tax Rate**Effective Date:** 01/01/2020**Filing Status:** Dorchester - Married/Head of Household**Wage Type:** Bonus

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit / Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|----------------------------|-------------|---------------------------------------|-------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 8.9500% |

State: MD**Type:** Supplemental Tax Rate**Effective Date:** 01/01/2020**Filing Status:** Dorchester - Single or Married w/h at Single rate**Wage Type:** Bonus

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit / Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|----------------------------|-------------|---------------------------------------|-------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 8.9500% |

State: MD**Type:** Personal Exemption**Effective Date:** 01/01/2020**Filing Status:** Dorchester - Married/Head of Household**Wage Type:** Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Dorchester - Single or Married w/h at Single rate

Wage Type: Gross

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Low Income Exemption

Effective Date: 01/01/2020

Filing Status: Dorchester - Married/Head of Household

Wage Type: Gross Wages

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Low Income Exemption

Effective Date: 01/01/2020

Filing Status: Dorchester - Single or Married w/h at Single rate

Wage Type: Gross Wages

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

Maryland –
Dorchester
County

State Standard
Deductions

State: MD

Effective Date: 01/01/2020

Filing Status: Dorchester - Married/Head of Household

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------------|----------------|---------------------------|----------|----------|
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |

State: MD

Effective Date: 01/01/2020

Filing Status: Dorchester - Single or Married w/h at Single rate

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------------|----------------|---------------------------|----------|----------|
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |

| | | | |
|---|---|-----------|----------------------|
| <p>Maryland – Dorchester County</p> <p>State Tax Tables</p> | <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Dorchester - Married/Head of Household</p> | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 7.9500% |
| | 150,000.00 | 11,925.00 | 8.2000% |
| | 175,000.00 | 13,975.00 | 8.4500% |
| | 225,000.00 | 18,200.00 | 8.7000% |
| | 300,000.00 | 24,725.00 | 8.9500% |
| | <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Dorchester - Single or Married w/h at Single rate</p> | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 7.9500% |
| | 100,000.00 | 7,950.00 | 8.2000% |
| | 125,000.00 | 10,000.00 | 8.4500% |
| | 150,000.00 | 12,112.50 | 8.7000% |
| | 250,000.00 | 20,812.50 | 8.9500% |

MARYLAND (MD) - FREDERICK COUNTY

| | | | | | | | | | |
|---|--|-------------|---|---------------------|---|---|-------------------|-------------------|-----------------|
| <p>Maryland – Frederick County</p> <p>State Tax Withholding Adjustments</p> | <p>State: MD</p> <p>Type: Supplemental Tax Rate</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Frederick - Married/Head of Household</p> <p>Wage Type: Bonus</p> | | | | | | | | |
| | For Annua- lized Wage Over/ | Base Amt | Amt Per Credit/ Exemp- tion | % of Ex- cess | 1 st Ex- empt Overri- de (Y/N) | 1 st Ex- empt Overri- de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
| | | | | | | | | | |
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| Wage Basis | | | | | | | | | |
|------------|------|------|--------|---|------|------|------|---------|--|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.7500% | |

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Frederick - Single or Married w/h at Single rate

Wage Type: Bonus

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.7500% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Frederick - Married/Head of Household

Wage Type: Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Frederick - Single or Married w/h at Single rate

Wage Type: Gross

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD
Type: Low Income Exemption
Effective Date: 01/01/2020
Filing Status: Frederick - Married/Head of Household
Wage Type: Gross Wages

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD
Type: Low Income Exemption
Effective Date: 01/01/2020
Filing Status: Frederick - Single or Married w/h at Single rate
Wage Type: Gross Wages

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

Maryland – Frederick County

State Standard Deductions

State: MD

Effective Date: 01/01/2020

Filing Status: Frederick - Married/Head of Household

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |

State: MD

Effective Date: 01/01/2020

Filing Status: Frederick - Single or Married w/h at Single rate

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |

Maryland – Frederick County

State Tax Tables

State: MD

Effective Date: 01/01/2020

Filing Status: Frederick - Married/Head of Household

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|-----------|-------------------|
| 0.00 | 0.00 | 7.7500% |
| 150,000.00 | 11,625.00 | 8.0000% |
| 175,000.00 | 13,625.00 | 8.2500% |
| 225,000.00 | 17,750.00 | 8.5000% |
| 300,000.00 | 24,125.00 | 8.7500% |

State: MD

Effective Date: 01/01/2020

Filing Status: Frederick - Single or Married w/h at Single rate

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|----------|-------------------|
|-------------------------|----------|-------------------|

| | | | |
|--|------------|-----------|---------|
| | 0.00 | 0.00 | 7.7500% |
| | 100,000.00 | 7,750.00 | 8.0000% |
| | 125,000.00 | 9,750.00 | 8.2500% |
| | 150,000.00 | 11,812.50 | 8.5000% |
| | 250,000.00 | 20,312.50 | 8.7500% |

MARYLAND (MD) - GARRETT COUNTY

Maryland – Garrett County

State Tax Withholding Adjustments

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Garrett - Married/Head of Household

Wage Type: Bonus

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1st Exempt Override (Y/N) | 1st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|---------------------------|-------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.4000% |

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Garrett - Single or Married w/h at Single rate

Wage Type: Bonus

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1st Exempt Override (Y/N) | 1st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|---------------------------|-------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.4000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Garrett - Married/Head of Household

Wage Type: Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Garrett - Single or Married w/h at Single rate

Wage Type: Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Low Income Exemption

Effective Date: 01/01/2020

Filing Status: Garrett - Married/Head of Household

Wage Type: Gross Wages

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

| | <p>Type: Low Income Exemption</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Garrett - Single or Married w/h at Single rate</p> <p>Wage Type: Gross Wages</p> <table><tr><th>For Annualized Wage Over/ Wage Basis</th><th>Base Amt</th><th>Amt Per Credit/ Exemption</th><th>% of Excess</th><th>1st Ex-empt Override (Y/N)</th><th>1st Ex-empt Override Amt</th><th>Other Amt 1</th><th>Other Amt 2</th><th>Other Rate 1</th></tr><tr><td>5,000.00</td><td>0.00</td><td>0.00</td><td>0.00%</td><td>N</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.0000%</td></tr></table> | | | | | | | | | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 | 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% | | |
|--|--|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|--|--------------------------------------|-------------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|----------|--------------------------|-------------|---------------------|---------|---------|------|------|---------|----------|----------|
| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 | | | | | | | | | | | | | | | | | | | | | |
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% | | | | | | | | | | | | | | | | | | | | | |
| Maryland – Garrett County State Standard Deductions | <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Garrett - Married/Head of Household</p> <table><tr><th>For Annualized Wage Over</th><th>Base Amount</th><th>Percent Over Excess</th><th>Minimum</th><th>Maximum</th></tr><tr><td>0.00</td><td>0.00</td><td>15.00%</td><td>1,550.00</td><td>2,300.00</td></tr></table> <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Garrett - Single or Married w/h at Single rate</p> <table><tr><th>For Annualized Wage Over</th><th>Base Amount</th><th>Percent Over Excess</th><th>Minimum</th><th>Maximum</th></tr><tr><td>0.00</td><td>0.00</td><td>15.00%</td><td>1,550.00</td><td>2,300.00</td></tr></table> | | | | | | | | | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | |
|---|---|-----------|----------------------|
| Maryland – Garrett County State Tax Tables | State: MD Effective Date: 01/01/2020 Filing Status: Garrett - Married/Head of Household | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 7.4000% |
| | 150,000.00 | 11,100.00 | 7.6500% |
| | 175,000.00 | 13,012.50 | 7.9000% |
| | 225,000.00 | 16,962.50 | 8.1500% |
| | 300,000.00 | 23,075.00 | 8.4000% |
| | | | |
| | State: MD Effective Date: 01/01/2020 Filing Status: Garrett - Single or Married w/h at Single rate | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 7.4000% |
| | 100,000.00 | 7,400.00 | 7.6500% |
| | 125,000.00 | 9,312.50 | 7.9000% |
| | 150,000.00 | 11,287.50 | 8.1500% |
| | 250,000.00 | 19,437.50 | 8.4000% |

MARYLAND (MD) - HARFORD COUNTY

| | | | | | | | | | |
|---|---|-------------|---|---------------------|--|--|-------------------|-------------------|-----------------|
| Maryland – Harford County State Tax Withholding Adjustments | State: MD Type: Supplemental Tax Rate Effective Date: 01/01/2020 Filing Status: Harford - Married/Head of Household Wage Type: Bonus | | | | | | | | |
| | For Annua- lized Wage Over/ | Base Amt | Amt Per Credit/ Exemp- tion | % of Ex- cess | 1 st Ex- empt Overri de (Y/N) | 1 st Ex- empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |

| Wage Basis | | | | | | | | | |
|------------|------|------|--------|---|------|------|------|---------|--|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.8500% | |

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Harford - Single or Married w/h at Single rate

Wage Type: Bonus

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.8500% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Harford - Married/Head of Household

Wage Type: Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Harford - Single or Married w/h at Single rate

Wage Type: Gross

| For Annualized Wage | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override | 1 st Exempt Override | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|---------------------|----------|--------------------------|-------------|---------------------------------|---------------------------------|-------------|-------------|--------------|
|---------------------|----------|--------------------------|-------------|---------------------------------|---------------------------------|-------------|-------------|--------------|

| | | | | | | | | |
|------------------------|------|----------|-------|-------------|-----------|------|------|-------------|
| Over/ Wage Basis | | | | de (Y/N) | de Amt | | | |
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |

State: MD
Type: Low Income Exemption
Effective Date: 01/01/2020
Filing Status: Harford - Married/Head of Household
Wage Type: Gross Wages

| | | | | | | | | |
|---|-------------|--|------------------|---|---|-------------------|-------------------|--------------------|
| For Annua- lized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemp- -tion | % of Ex- cess | 1 st Ex- empt Overri de (Y/N) | 1 st Ex- empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |

State: MD
Type: Low Income Exemption
Effective Date: 01/01/2020
Filing Status: Harford - Single or Married w/h at Single rate
Wage Type: Gross Wages

| | | | | | | | | |
|---|-------------|--|------------------|---|---|-------------------|-------------------|--------------------|
| For Annua- lized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemp- -tion | % of Ex- cess | 1 st Ex- empt Overri de (Y/N) | 1 st Ex- empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |

Maryland –
Harford County
State Standard
Deductions

State: MD

Effective Date: 01/01/2020

Filing Status: Harford - Married/Head of Household

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |

State: MD

Effective Date: 01/01/2020

Filing Status: Harford - Single or Married w/h at Single rate

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |

| | | | |
|---|--|-----------|----------------------|
| Maryland – Harford County State Tax Tables | State: MD | | |
| | Effective Date: 01/01/2020 | | |
| | Filing Status: Harford - Married/Head of Household | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 7.8500% |
| | 150,000.00 | 11,775.00 | 8.1000% |
| | 175,000.00 | 13,800.00 | 8.3500% |
| | 225,000.00 | 17,975.00 | 8.6000% |
| | 300,000.00 | 24,425.00 | 8.8500% |
| | | | |
| | State: MD | | |
| | Effective Date: 01/01/2020 | | |
| | Filing Status: Harford - Single or Married w/h at Single rate | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |

| | | |
|------------|-----------|---------|
| 0.00 | 0.00 | 7.8500% |
| 100,000.00 | 7,850.00 | 8.1000% |
| 125,000.00 | 9,875.00 | 8.3500% |
| 150,000.00 | 11,962.50 | 8.6000% |
| 250,000.00 | 20,562.50 | 8.8500% |

MARYLAND (MD) - HOWARD COUNTY

| | | | | | | | | | |
|--|--|-------------|-----------------------|---------------------|---------------------------------------|---------------------------------------|-------------------|-------------------|-----------------|
| Maryland – Howard County State Tax Withholding Adjustments | State: MD | | | | | | | | |
| | Type: Supplemental Tax Rate | | | | | | | | |
| | Effective Date: 01/01/2020 | | | | | | | | |
| | Filing Status: Howard - Married/Head of Household | | | | | | | | |
| | Wage Type: Bonus | | | | | | | | |
| | | | | | | | | | |
| | For Annua- lized Wage | Base Amt | Amt Per Credit/ | % of Ex- cess | 1 st Ex- empt Overri | 1 st Ex- empt Overri | Other Amt 1 | Other Amt 2 | Other Rate 1 |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

| Over/ Wage Basis | | Exemp- tion | | de (Y/N) | de Amt | | | |
|------------------------|------|----------------|-----------|-------------|-----------|------|------|---------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.9500% |

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Howard - Single or Married w/h at Single rate

Wage Type: Bonus

| For Annua- lized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemp- tion | % of Ex- cess | 1 st Ex- empt Overri de (Y/N) | 1 st Ex- empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--|-------------|---|---------------------|--|--|-------------------|-------------------|-----------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.9500% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Howard - Married/Head of Household

Wage Type: Gross

| For Annua- lized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Ex- cess | 1 st Ex- empt Overri de (Y/N) | 1 st Ex- empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--|-------------|---------------------------------|------------------|--|--|-------------------|-------------------|-----------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Howard - Single or Married w/h at Single rate

Wage Type: Gross

| For Annua- lized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Ex- cess | 1 st Ex- empt Overri de (Y/N) | 1 st Ex- empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|---|-------------|---------------------------------|------------------|---|---|-------------------|-------------------|--------------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |

State: MD
Type: Low Income Exemption
Effective Date: 01/01/2020
Filing Status: Howard - Married/Head of Household
Wage Type: Gross Wages

| For Annua- lized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemp- -tion | % of Ex- cess | 1 st Ex- empt Overri de (Y/N) | 1 st Ex- empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|---|-------------|---------------------------------------|------------------|---|---|-------------------|-------------------|--------------------|
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |

State: MD
Type: Low Income Exemption
Effective Date: 01/01/2020
Filing Status: Howard - Single or Married w/h at Single rate
Wage Type: Gross Wages

| For Annua- lized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemp- -tion | % of Ex- cess | 1 st Ex- empt Overri de (Y/N) | 1 st Ex- empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|---|-------------|---------------------------------------|------------------|---|---|-------------------|-------------------|--------------------|
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |

Maryland – Howard County

State Standard Deductions

State: MD

Effective Date: 01/01/2020

Filing Status: Howard - Married/Head of Household

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |

State: MD

Effective Date: 01/01/2020

Filing Status: Howard - Single or Married w/h at Single rate

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |

Maryland – Howard County

State Tax Tables

State: MD

Effective Date: 01/01/2020

Filing Status: Howard - Married/Head of Household

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|-----------|-------------------|
| 0.00 | 0.00 | 7.9500% |
| 150,000.00 | 11,925.00 | 8.2000% |
| 175,000.00 | 13,975.00 | 8.4500% |
| 225,000.00 | 18,200.00 | 8.7000% |
| 300,000.00 | 24,725.00 | 8.9500% |

State: MD

Effective Date: 01/01/2020

Filing Status: Howard - Single or Married w/h at Single rate

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|----------|-------------------|
|-------------------------|----------|-------------------|

| | | | |
|--|------------|-----------|---------|
| | 0.00 | 0.00 | 7.9500% |
| | 100,000.00 | 7,950.00 | 8.2000% |
| | 125,000.00 | 10,000.00 | 8.4500% |
| | 150,000.00 | 12,112.50 | 8.7000% |
| | 250,000.00 | 20,812.50 | 8.9500% |

MARYLAND (MD) - KENT COUNTY

Maryland – Kent County

State Tax Withholding Adjustments

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Kent - Married/Head of Household

Wage Type: Bonus

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit / Exemption | % of Excess | 1st Exempt Override (Y/N) | 1st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|----------------------------|-------------|---------------------------|-------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 8.9500% |

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Kent - Single or Married w/h at Single rate

Wage Type: Bonus

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit / Exemption | % of Excess | 1st Exempt Override (Y/N) | 1st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|----------------------------|-------------|---------------------------|-------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 8.9500% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Kent - Married/Head of Household

Wage Type: Gross

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Kent - Single or Married w/h at Single rate

Wage Type: Gross

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Low Income Exemption

Effective Date: 01/01/2020

Filing Status: Kent - Married/Head of Household

Wage Type: Gross Wages

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Low Income Exemption

| | <p>Effective Date: 01/01/2020</p> <p>Filing Status: Kent - Single or Married w/h at Single rate</p> <p>Wage Type: Gross Wages</p> <table><tr><th>For Annualized Wage Over/ Wage Basis</th><th>Base Amt</th><th>Amt Per Credit/ Exemption</th><th>% of Excess</th><th>1st Ex-empt Override (Y/N)</th><th>1st Ex-empt Override Amt</th><th>Other Amt 1</th><th>Other Amt 2</th><th>Other Rate 1</th></tr><tr><td>5,000.00</td><td>0.00</td><td>0.00</td><td>0.00%</td><td>N</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.0000%</td></tr></table> | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 | 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% | | |
|---|--|--------------------------------------|-------------|--|--------------------------------------|--|--------------------------------------|--------------|-------------|--------------|----------|--------------------------|-------------|---------------------|---------|---------|------|------|---------|----------|----------|
| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 | | | | | | | | | | | | | |
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% | | | | | | | | | | | | | |
| Maryland – Kent County State Standard Deductions | <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Kent - Married/Head of Household</p> <table><tr><th>For Annualized Wage Over</th><th>Base Amount</th><th>Percent Over Excess</th><th>Minimum</th><th>Maximum</th></tr><tr><td>0.00</td><td>0.00</td><td>15.00%</td><td>1,550.00</td><td>2,300.00</td></tr></table> <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Kent - Single or Married w/h at Single rate</p> <table><tr><th>For Annualized Wage Over</th><th>Base Amount</th><th>Percent Over Excess</th><th>Minimum</th><th>Maximum</th></tr><tr><td>0.00</td><td>0.00</td><td>15.00%</td><td>1,550.00</td><td>2,300.00</td></tr></table> | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | | | | | | | | | | | | | | | | | |
| Maryland – Kent County State Tax Tables | <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Kent - Married/Head of Household</p> <table><tr><th>For Taxable Income Over</th><th>Base Tax</th><th>Percent of Excess</th></tr><tr><td>0.00</td><td>0.00</td><td>7.9500%</td></tr><tr><td>150,000.00</td><td>11,925.00</td><td>8.2000%</td></tr></table> | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 7.9500% | 150,000.00 | 11,925.00 | 8.2000% | | | | | | | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 7.9500% | | | | | | | | | | | | | | | | | | | |
| 150,000.00 | 11,925.00 | 8.2000% | | | | | | | | | | | | | | | | | | | |

| | | |
|------------|-----------|---------|
| 175,000.00 | 13,975.00 | 8.4500% |
| 225,000.00 | 18,200.00 | 8.7000% |
| 300,000.00 | 24,725.00 | 8.9500% |

State: MD
Effective Date: 01/01/2020
Filing Status: Kent - Single or Married w/h at Single rate

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|-----------|-------------------|
| 0.00 | 0.00 | 7.9500% |
| 100,000.00 | 7,950.00 | 8.2000% |
| 125,000.00 | 10,000.00 | 8.4500% |
| 150,000.00 | 12,112.50 | 8.7000% |
| 250,000.00 | 20,812.50 | 8.9500% |

MARYLAND (MD) - MONTGOMERY COUNTY

Maryland –
Montgomery
County

State Tax
Withholding
Adjustments

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Montgomery - Married/Head of Household

Wage Type: Bonus

| For Annu- alized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemp- tion | % of Ex- cess | 1 st Ex- empt Overri- de (Y/N) | 1 st Ex- empt Overri- de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|---|-------------|---|---------------------|---|---|-------------------|-------------------|-----------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.9500% |

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Montgomery - Single or Married w/h at Single rate

Wage Type: Bonus

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1st Exempt Override (Y/N) | 1st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|---------------------------|-------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.9500% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Montgomery - Married/Head of Household

Wage Type: Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1st Exempt Override (Y/N) | 1st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|---------------------------|-------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Montgomery - Single or Married w/h at Single rate

Wage Type: Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1st Exempt Override (Y/N) | 1st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|---------------------------|-------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Low Income Exemption

| | <p>Effective Date: 01/01/2020</p> <p>Filing Status: Montgomery - Married/Head of Household</p> <p>Wage Type: Gross Wages</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 12.5%;">For Annualized Wage Over/ Wage Basis</th> <th style="width: 8%;">Base Amt</th> <th style="width: 12%;">Amt Per Credit/ Exemption</th> <th style="width: 12%;">% of Excess</th> <th style="width: 12%;">1st Ex-empt Override (Y/N)</th> <th style="width: 12%;">1st Ex-empt Override Amt</th> <th style="width: 12%;">Other Amt 1</th> <th style="width: 12%;">Other Amt 2</th> <th style="width: 12%;">Other Rate 1</th> </tr> </thead> <tbody> <tr> <td>5,000.00</td> <td>0.00</td> <td>0.00</td> <td>0.00%</td> <td>N</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.0000%</td> </tr> </tbody> </table> <p>State: MD</p> <p>Type: Low Income Exemption</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Montgomery - Single or Married w/h at Single rate</p> <p>Wage Type: Gross Wages</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 12.5%;">For Annualized Wage Over/ Wage Basis</th> <th style="width: 8%;">Base Amt</th> <th style="width: 12%;">Amt Per Credit/ Exemption</th> <th style="width: 12%;">% of Excess</th> <th style="width: 12%;">1st Ex-empt Override (Y/N)</th> <th style="width: 12%;">1st Ex-empt Override Amt</th> <th style="width: 12%;">Other Amt 1</th> <th style="width: 12%;">Other Amt 2</th> <th style="width: 12%;">Other Rate 1</th> </tr> </thead> <tbody> <tr> <td>5,000.00</td> <td>0.00</td> <td>0.00</td> <td>0.00%</td> <td>N</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.0000%</td> </tr> </tbody> </table> | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 | 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 | 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |
|--|---|--------------------------------------|-------------|--|--------------------------------------|--|--------------------------------------|--------------|-------------|--------------|----------|--------------------------|-------------|---------------------|---------|---------|------|------|---------|--------------------------------------|----------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|----------|------|------|-------|---|------|------|------|---------|
| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>Maryland – Montgomery County</p> <p>State Standard Deductions</p> | <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Montgomery - Married/Head of Household</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 20%;">For Annualized Wage Over</th> <th style="width: 20%;">Base Amount</th> <th style="width: 20%;">Percent Over Excess</th> <th style="width: 20%;">Minimum</th> <th style="width: 20%;">Maximum</th> </tr> </thead> <tbody> <tr> <td>0.00</td> <td>0.00</td> <td>15.00%</td> <td style="color: red;">1,550.00</td> <td style="color: red;">2,300.00</td> </tr> </tbody> </table> <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Montgomery - Single or Married w/h at Single rate</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 20%;">For Annualized Wage Over</th> <th style="width: 20%;">Base Amount</th> <th style="width: 20%;">Percent Over Excess</th> <th style="width: 20%;">Minimum</th> <th style="width: 20%;">Maximum</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | | |
|---|---|-----------|----------------------|----------|----------|
| | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |
| Maryland – Montgomery County State Tax Tables | State: MD | | | | |
| | Effective Date: 01/01/2020 | | | | |
| | Filing Status: Montgomery - Married/Head of Household | | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | |
| | 0.00 | 0.00 | 7.9500% | | |
| | 150,000.00 | 11,925.00 | 8.2000% | | |
| | 175,000.00 | 13,975.00 | 8.4500% | | |
| | 225,000.00 | 18,200.00 | 8.7000% | | |
| | 300,000.00 | 24,725.00 | 8.9500% | | |
| | State: MD | | | | |
| | Effective Date: 01/01/2020 | | | | |
| | Filing Status: Montgomery - Single or Married w/h at Single rate | | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | |
| | 0.00 | 0.00 | 7.9500% | | |
| 100,000.00 | 7,950.00 | 8.2000% | | | |
| 125,000.00 | 10,000.00 | 8.4500% | | | |
| 150,000.00 | 12,112.50 | 8.7000% | | | |
| 250,000.00 | 20,812.50 | 8.9500% | | | |

MARYLAND (MD) - MARYLAND NONRESIDENT

| | |
|--|--|
| Maryland – Nonresident State Tax Withholding Adjustments | State: MD Type: Supplemental Tax Rate Effective Date: 01/01/2020 Filing Status: Non-Resident - Married/Head of Household Wage Type: Bonus |
|--|--|

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 8.0000% |

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Non-Resident-Single or Married w/h at Single rate

Wage Type: Bonus

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 8.0000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Non-Resident - Married/Head of Household

Wage Type: Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Non-Resident-Single or Married w/h at Single rate

Wage Type: Gross

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |

State: MD

Type: Low Income Exemption

Effective Date: 01/01/2020

Filing Status: Non-Resident - Married/Head of Household

Wage Type: Gross Wages

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |

State: MD

Type: Low Income Exemption

Effective Date: 01/01/2020

Filing Status: Non-Resident-Single or Married w/h at Single rate

Wage Type: Gross Wages

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |

| Maryland – Nonresident State Standard Deductions | <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Non-Resident - Married/Head of Household</p> <table><tr><th>For Annualized Wage Over</th><th>Base Amount</th><th>Percent Over Excess</th><th>Minimum</th><th>Maximum</th></tr><tr><td>0.00</td><td>0.00</td><td>15.00%</td><td>1,550.00</td><td>2,300.00</td></tr></table> <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Non-Resident-Single or Married w/h at Single rate</p> <table><tr><th>For Annualized Wage Over</th><th>Base Amount</th><th>Percent Over Excess</th><th>Minimum</th><th>Maximum</th></tr><tr><td>0.00</td><td>0.00</td><td>15.00%</td><td>1,550.00</td><td>2,300.00</td></tr></table> | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | |
|---|---|--------------------------|-------------|---------------------|---------|---------|---------|------------|-----------|----------|------------|--------------------------|-------------|---------------------|-----------|---------|------------|-----------|---------|-------------------------|----------|-------------------|
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | | | | | | | | | | | | | | | | | | |
| Maryland – Nonresident State Tax Tables | <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Non-Resident - Married/Head of Household</p> <table><tr><th>For Taxable Income Over</th><th>Base Tax</th><th>Percent of Excess</th></tr><tr><td>0.00</td><td>0.00</td><td>7.0000%</td></tr><tr><td>150,000.00</td><td>10,500.00</td><td>7.2500%</td></tr><tr><td>175,000.00</td><td>12,312.50</td><td>7.5000%</td></tr><tr><td>225,000.00</td><td>16,062.50</td><td>7.7500%</td></tr><tr><td>300,000.00</td><td>21,875.00</td><td>8.0000%</td></tr></table> <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Non-Resident-Single or Married w/h at Single rate</p> <table><tr><th>For Taxable Income Over</th><th>Base Tax</th><th>Percent of Excess</th></tr></table> | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 7.0000% | 150,000.00 | 10,500.00 | 7.2500% | 175,000.00 | 12,312.50 | 7.5000% | 225,000.00 | 16,062.50 | 7.7500% | 300,000.00 | 21,875.00 | 8.0000% | For Taxable Income Over | Base Tax | Percent of Excess |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 7.0000% | | | | | | | | | | | | | | | | | | | | |
| 150,000.00 | 10,500.00 | 7.2500% | | | | | | | | | | | | | | | | | | | | |
| 175,000.00 | 12,312.50 | 7.5000% | | | | | | | | | | | | | | | | | | | | |
| 225,000.00 | 16,062.50 | 7.7500% | | | | | | | | | | | | | | | | | | | | |
| 300,000.00 | 21,875.00 | 8.0000% | | | | | | | | | | | | | | | | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | |

| | | | |
|--|------------|-----------|---------|
| | 0.00 | 0.00 | 7.0000% |
| | 100,000.00 | 7,000.00 | 7.2500% |
| | 125,000.00 | 8,812.50 | 7.5000% |
| | 150,000.00 | 10,687.50 | 7.7500% |
| | 250,000.00 | 18,437.50 | 8.0000% |

MARYLAND (MD) - PRINCE GEORGE'S COUNTY

Maryland – Prince George’s County

State Tax Withholding Adjustments

State: MD
Type: Supplemental Tax Rate
Effective Date: 01/01/2020
Filing Status: Prince George’s - Married/Head of Household
Wage Type: Bonus

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1st Exempt Override (Y/N) | 1st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|---------------------------|-------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.9500% |

State: MD
Type: Supplemental Tax Rate
Effective Date: 01/01/2020
Filing Status: Prince George’s - Single or Mar w/h at Single rate
Wage Type: Bonus

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1st Exempt Override (Y/N) | 1st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|---------------------------|-------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.9500% |

State: MD
Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Prince George's - Married/Head of Household

Wage Type: Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Prince George's - Single or Mar w/h at Single rate

Wage Type: Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Low Income Exemption

Effective Date: 01/01/2020

Filing Status: Prince George's - Married/Head of Household

Wage Type: Gross Wages

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

| | | | | | | | | | |
|--|---|-------------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| | Type: Low Income Exemption Effective Date: 01/01/2020 Filing Status: Prince George's - Single or Mar w/h at Single rate Wage Type: Gross Wages | | | | | | | | |
| | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
| | 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |
| Maryland – Prince George's County State Standard Deductions | State: MD Effective Date: 01/01/2020 Filing Status: Prince George's - Married/Head of Household | | | | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | | | | | | |
| | 0.00 | 0.00 | 15.00% | 1,550.00 | | 2,300.00 | | | |
| | State: MD Effective Date: 01/01/2020 Filing Status: Prince George's - Single or Mar w/h at Single rate | | | | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | | | | | | |
| | 0.00 | 0.00 | 15.00% | 1,550.00 | | 2,300.00 | | | |
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| | | | |
|--|--|-----------|----------------------|
| Maryland – Prince George’s County State Tax Tables | State: MD | | |
| | Effective Date: 01/01/2020 | | |
| | Filing Status: Prince George’s - Married/Head of Household | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 7.9500% |
| | 150,000.00 | 11,925.00 | 8.2000% |
| | 175,000.00 | 13,975.00 | 8.4500% |
| | 225,000.00 | 18,200.00 | 8.7000% |
| | 300,000.00 | 24,725.00 | 8.9500% |
| | State: MD | | |
| | Effective Date: 01/01/2020 | | |
| | Filing Status: Prince George’s - Single or Mar w/h at Single rate | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 7.9500% |

| | | |
|------------|-----------|---------|
| 100,000.00 | 7,950.00 | 8.2000% |
| 125,000.00 | 10,000.00 | 8.4500% |
| 150,000.00 | 12,112.50 | 8.7000% |
| 250,000.00 | 20,812.50 | 8.9500% |

MARYLAND (MD) - QUEEN ANNE’S COUNTY

| | | | | | | | | | |
|---|--|-------------|---|---------------------|--|--|-------------------|-------------------|-----------------|
| Maryland – Queen Anne’s County State Tax Withholding Adjustments | State: MD | | | | | | | | |
| | Type: Supplemental Tax Rate | | | | | | | | |
| | Effective Date: 01/01/2020 | | | | | | | | |
| | Filing Status: Queen Anne’s - Married/Head of Household | | | | | | | | |
| | Wage Type: Bonus | | | | | | | | |
| | For Annua- lized Wage Over/ | Base Amt | Amt Per Credit/ Exemp- tion | % of Ex- cess | 1 st Ex- empt Overri de (Y/N) | 1 st Ex- empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |

| Wage Basis | | | | | | | | | |
|------------|------|------|--------|---|------|------|------|---------|--|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.9500% | |

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Queen Anne's - Single or Mar w/h at Single rate

Wage Type: Bonus

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.9500% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Queen Anne's - Married/Head of Household

Wage Type: Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Queen Anne's - Single or Mar w/h at Single rate

Wage Type: Gross

| For Annua- lized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Ex- cess | 1 st Ex- empt Overri de (Y/N) | 1 st Ex- empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--|-------------|---------------------------------|------------------|---|---|-------------------|-------------------|--------------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |

State: MD
Type: Low Income Exemption
Effective Date: 01/01/2020
Filing Status: Queen Anne's - Married/Head of Household
Wage Type: Gross Wages

| For Annua- lized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemp- -tion | % of Ex- cess | 1 st Ex- empt Overri de (Y/N) | 1 st Ex- empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|---|-------------|---------------------------------------|------------------|---|---|-------------------|-------------------|--------------------|
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |

State: MD
Type: Low Income Exemption
Effective Date: 01/01/2020
Filing Status: Queen Anne's - Single or Mar w/h at Single rate
Wage Type: Gross Wages

| For Annua- lized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemp- -tion | % of Ex- cess | 1 st Ex- empt Overri de (Y/N) | 1 st Ex- empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|---|-------------|---------------------------------------|------------------|---|---|-------------------|-------------------|--------------------|
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |

Maryland –
Queen Anne’s
County

State Standard
Deductions

State: MD

Effective Date: 01/01/2020

Filing Status: Queen Anne’s - Married/Head of Household

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------------|----------------|---------------------------|----------|----------|
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |

State: MD

Effective Date: 01/01/2020

Filing Status: Queen Anne’s - Single or Mar w/h at Single rate

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------------|----------------|---------------------------|----------|----------|
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |

| | | | |
|--|---|-----------|-------------------|
| Maryland – Queen Anne’s County State Tax Tables | State: MD | | |
| | Effective Date: 01/01/2020 | | |
| | Filing Status: Queen Anne’s - Married/Head of Household | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 7.9500% |
| | 150,000.00 | 11,925.00 | 8.2000% |
| | 175,000.00 | 13,975.00 | 8.4500% |
| | 225,000.00 | 18,200.00 | 8.7000% |
| | 300,000.00 | 24,725.00 | 8.9500% |
| | | | |
| | State: MD | | |
| | Effective Date: 01/01/2020 | | |
| | Filing Status: Queen Anne’s - Single or Mar w/h at Single rate | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |

| | | |
|------------|-----------|---------|
| 0.00 | 0.00 | 7.9500% |
| 100,000.00 | 7,950.00 | 8.2000% |
| 125,000.00 | 10,000.00 | 8.4500% |
| 150,000.00 | 12,112.50 | 8.7000% |
| 250,000.00 | 20,812.50 | 8.9500% |

MARYLAND (MD) - ST. MARY’S COUNTY

| | | | | | | | | | |
|---|--|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| Maryland – St. Mary’s County State Tax Withholding Adjustments | State: MD | | | | | | | | |
| | Type: Supplemental Tax Rate | | | | | | | | |
| | Effective Date: 01/01/2020 | | | | | | | | |
| | Filing Status: Saint Mary’s - Married/Head of Household | | | | | | | | |
| | Wage Type: Bonus | | | | | | | | |
| | For Annualized Wage Over/ | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |

| Wage Basis | | | | | | | | |
|------------|------|------|-------|---|------|------|------|---------|
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 8.9500% |

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Saint Mary's-Single or Married w/h at Single rate

Wage Type: Bonus

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 8.9500% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Saint Mary's - Married/Head of Household

Wage Type: Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000 % |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Saint Mary's-Single or Married w/h at Single rate

Wage Type: Gross

| | | | | | | | | | |
|---|--------------------------------------|----------|---------------------------|--------------|--|--------------------------------------|-------------|-------------|--------------|
| | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Ex-cess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
| | 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000 % |
| <p>State: MD</p> <p>Type: Low Income Exemption</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Saint Mary's - Married/Head of Household</p> <p>Wage Type: Gross Wages</p> | | | | | | | | | |
| | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Ex-cess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
| | 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.00 00% |
| <p>State: MD</p> <p>Type: Low Income Exemption</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Saint Mary's-Single or Married w/h at Single rate</p> <p>Wage Type: Gross Wages</p> | | | | | | | | | |
| | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Ex-cess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
| | 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000 % |

Maryland – St. Mary’s County
State Standard Deductions

State: MD
Effective Date: 01/01/2020
Filing Status: Saint Mary’s - Married/Head of Household

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |

State: MD
Effective Date: 01/01/2020
Filing Status: Saint Mary’s-Single or Married w/h at Single rate

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |

Maryland – St. Mary’s County
State Tax Tables

State: MD
Effective Date: 01/01/2020
Filing Status: Saint Mary’s - Married/Head of Household

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|-----------|-------------------|
| 0.00 | 0.00 | 7.9500% |
| 150,000.00 | 11,925.00 | 8.2000% |
| 175,000.00 | 13,975.00 | 8.4500% |
| 225,000.00 | 18,200.00 | 8.7000% |
| 300,000.00 | 24,725.00 | 8.9500% |

State: MD
Effective Date: 01/01/2020
Filing Status: Saint Mary’s-Single or Married w/h at Single rate

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|----------|-------------------|
|-------------------------|----------|-------------------|

| | | | |
|--|------------|-----------|---------|
| | 0.00 | 0.00 | 7.9500% |
| | 100,000.00 | 7,950.00 | 8.2000% |
| | 125,000.00 | 10,000.00 | 8.4500% |
| | 150,000.00 | 12,112.50 | 8.7000% |
| | 250,000.00 | 20,812.50 | 8.9500% |

MARYLAND (MD) - SOMERSET COUNTY

Maryland – Somerset County

State Tax Withholding Adjustments

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Somerset - Married/Head of Household

Wage Type: Bonus

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1st Exempt Override (Y/N) | 1st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|---------------------------|-------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.9000% |

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Somerset - Single or Married w/h at Single rate

Wage Type: Bonus

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1st Exempt Override (Y/N) | 1st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|---------------------------|-------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.9000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Somerset - Married/Head of Household

Wage Type: Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1st Ex-empt Override (Y/N) | 1st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|----------------------------|--------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Somerset - Single or Married w/h at Single rate

Wage Type: Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1st Ex-empt Override (Y/N) | 1st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|----------------------------|--------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Low Income Exemption

Effective Date: 01/01/2020

Filing Status: Somerset - Married/Head of Household

Wage Type: Gross Wages

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1st Ex-empt Override (Y/N) | 1st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|----------------------------|--------------------------|-------------|-------------|--------------|
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

| | <p>Type: Low Income Exemption</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Somerset - Single or Married w/h at Single rate</p> <p>Wage Type: Gross Wages</p> <table><tr><th>For Annualized Wage Over/ Wage Basis</th><th>Base Amt</th><th>Amt Per Credit/ Exemption</th><th>% of Excess</th><th>1st Ex-empt Override (Y/N)</th><th>1st Ex-empt Override Amt</th><th>Other Amt 1</th><th>Other Amt 2</th><th>Other Rate 1</th></tr><tr><td>5,000.00</td><td>0.00</td><td>0.00</td><td>0.00%</td><td>N</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.0000%</td></tr></table> | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 | 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% | | |
|---|--|--------------------------------------|-------------|--|--------------------------------------|--|--------------------------------------|--------------|-------------|--------------|----------|--------------------------|-------------|---------------------|---------|---------|------|------|---------|----------|----------|
| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 | | | | | | | | | | | | | |
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% | | | | | | | | | | | | | |
| Maryland – Somerset County State Standard Deductions | <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Somerset - Married/Head of Household</p> <table><tr><th>For Annualized Wage Over</th><th>Base Amount</th><th>Percent Over Excess</th><th>Minimum</th><th>Maximum</th></tr><tr><td>0.00</td><td>0.00</td><td>15.00%</td><td>1,550.00</td><td>2,300.00</td></tr></table> <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Somerset - Single or Married w/h at Single rate</p> <table><tr><th>For Annualized Wage Over</th><th>Base Amount</th><th>Percent Over Excess</th><th>Minimum</th><th>Maximum</th></tr><tr><td>0.00</td><td>0.00</td><td>15.00%</td><td>1,550.00</td><td>2,300.00</td></tr></table> | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | | | | | | | | | | | | | | | | | |
| Maryland – Somerset County State Tax Tables | <p>State: MD</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Somerset - Married/Head of Household</p> <table><tr><th>For Taxable Income Over</th><th>Base Tax</th><th>Percent of Excess</th></tr><tr><td>0.00</td><td>0.00</td><td>7.9500%</td></tr><tr><td>150,000.00</td><td>11,925.00</td><td>8.2000%</td></tr></table> | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 7.9500% | 150,000.00 | 11,925.00 | 8.2000% | | | | | | | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 7.9500% | | | | | | | | | | | | | | | | | | | |
| 150,000.00 | 11,925.00 | 8.2000% | | | | | | | | | | | | | | | | | | | |

| | | | |
|--|----------------------------|-----------|----------------------|
| | 175,000.00 | 13,975.00 | 8.4500% |
| | 225,000.00 | 18,200.00 | 8.7000% |
| | 300,000.00 | 24,725.00 | 8.9500% |
| State: MD Effective Date: 01/01/2020 Filing Status: Somerset - Single or Married w/h at Single rate | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 7.9500% |
| | 100,000.00 | 7,950.00 | 8.2000% |
| | 125,000.00 | 10,000.00 | 8.4500% |
| | 150,000.00 | 12,112.50 | 8.7000% |
| | 250,000.00 | 20,812.50 | 8.9500% |

MARYLAND (MD) - TALBOT COUNTY

Maryland –
Talbot County

State Tax
Withholding
Adjustments

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Talbot - Married/Head of Household

Wage Type: Bonus

| For Annu- alized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemp- tion | % of Ex- cess | 1 st Ex- empt Overri- de (Y/N) | 1 st Ex- empt Overri- de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|---|-------------|---|---------------------|---|---|-------------------|-------------------|-----------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.1500% |

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Talbot - Single or Married w/h at Single rate

Wage Type: Bonus

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.1500% |

State: MD
Type: Personal Exemption
Effective Date: 01/01/2020
Filing Status: Talbot - Married/Head of Household
Wage Type: Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |

State: MD
Type: Personal Exemption
Effective Date: 01/01/2020
Filing Status: Talbot - Single or Married w/h at Single rate
Wage Type: Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |

State: MD
Type: Low Income Exemption
Effective Date: 01/01/2020
Filing Status: Talbot - Married/Head of Household
Wage Type: Gross Wages

| | | | | | | | | | |
|--|--|-------------|---------------------------|-------------|----------------------------|--------------------------|-------------|-------------|--------------|
| | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1st Ex-empt Override (Y/N) | 1st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
| | 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |
| | State: MD | | | | | | | | |
| | Type: Low Income Exemption | | | | | | | | |
| | Effective Date: 01/01/2020 | | | | | | | | |
| | Filing Status: Talbot - Single or Married w/h at Single rate | | | | | | | | |
| | Wage Type: Gross Wages | | | | | | | | |
| | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1st Ex-empt Override (Y/N) | 1st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
| | 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |
| | Maryland – Talbot County State Standard Deductions | State: MD | | | | | | | |
| Effective Date: 01/01/2020 | | | | | | | | | |
| Filing Status: Talbot - Married/Head of Household | | | | | | | | | |
| For Annualized Wage Over | | Base Amount | Percent Over Excess | Minimum | Maximum | | | | |
| 0.00 | | 0.00 | 15.00% | 1,550.00 | 2,300.00 | | | | |
| State: MD | | | | | | | | | |
| Effective Date: 01/01/2020 | | | | | | | | | |
| Filing Status: Talbot - Single or Married w/h at Single rate | | | | | | | | | |
| For Annualized Wage Over | | Base Amount | Percent Over Excess | Minimum | Maximum | | | | |
| 0.00 | | 0.00 | 15.00% | 1,550.00 | 2,300.00 | | | | |
| Maryland – Talbot County | State: MD | | | | | | | | |

| | | | |
|------------------|---|-----------|-------------------|
| State Tax Tables | Effective Date: 01/01/2020 | | |
| | Filing Status: Talbot - Married/Head of Household | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 7.1500% |
| | 150,000.00 | 10,725.00 | 7.4000% |
| | 175,000.00 | 12,575.00 | 7.6500% |
| | 225,000.00 | 16,400.00 | 7.9000% |
| | 300,000.00 | 22,325.00 | 8.1500% |
| | State: MD | | |
| | Effective Date: 01/01/2020 | | |
| | Filing Status: Talbot - Single or Married w/h at Single rate | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 7.1500% |
| | 100,000.00 | 7,150.00 | 7.4000% |
| | 125,000.00 | 9,000.00 | 7.6500% |
| | 150,000.00 | 10,912.50 | 7.9000% |
| | 250,000.00 | 18,812.50 | 8.1500% |

MARYLAND (MD) - WASHINGTON COUNTY

| | | | | | | | | | |
|---|--|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|-------------|--------------|
| Maryland – Washington County State Tax Withholding Adjustments | State: MD | | | | | | | | |
| | Type: Supplemental Tax Rate | | | | | | | | |
| | Effective Date: 01/01/2020 | | | | | | | | |
| | Filing Status: Washington - Married/Head of Household | | | | | | | | |
| | Wage Type: Bonus | | | | | | | | |
| | For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |

| | | | | | | | | |
|------|------|------|-------|---|------|------|------|---------|
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 8.9500% |
|------|------|------|-------|---|------|------|------|---------|

State: MD
Type: Supplemental Tax Rate
Effective Date: 01/01/2020
Filing Status: Washington - Single or Married w/h at Single rate
Wage Type: Bonus

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1st Ex-empt Override (Y/N) | 1st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|----------------------------|--------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 8.9500% |

State: MD
Type: Personal Exemption
Effective Date: 01/01/2020
Filing Status: Washington - Married/Head of Household
Wage Type: Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1st Ex-empt Override (Y/N) | 1st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|----------------------------|--------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD
Type: Personal Exemption
Effective Date: 01/01/2020
Filing Status: Washington - Single or Married w/h at Single rate
Wage Type: Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1st Ex-empt Override (Y/N) | 1st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|----------------------------|--------------------------|-------------|-------------|--------------|
|-------------------------------------|----------|--------------------------|-------------|----------------------------|--------------------------|-------------|-------------|--------------|

| | | | | | | | | |
|------------|------|----------|-------|---|------|------|------|---------|
| Wage Basis | | | | | | | | |
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD
Type: Low Income Exemption
Effective Date: 01/01/2020
Filing Status: Washington - Married/Head of Household
Wage Type: Gross Wages

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1st Ex-empt Override (Y/N) | 1st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|----------------------------|--------------------------|-------------|-------------|--------------|
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD
Type: Low Income Exemption
Effective Date: 01/01/2020
Filing Status: Washington - Single or Married w/h at Single rate
Wage Type: Gross Wages

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1st Ex-empt Override (Y/N) | 1st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|----------------------------|--------------------------|-------------|-------------|--------------|
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

Maryland – Washington County

State Standard Deductions

State: MD

Effective Date: 01/01/2020

Filing Status: Washington - Married/Head of Household

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |

State: MD

Effective Date: 01/01/2020

Filing Status: Washington - Single or Married w/h at Single rate

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |

Maryland – Washington County

State Tax Tables

State: MD

Effective Date: 01/01/2020

Filing Status: Washington - Married/Head of Household

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|-----------|-------------------|
| 0.00 | 0.00 | 7.9500% |
| 150,000.00 | 11,925.00 | 8.2000% |
| 175,000.00 | 13,975.00 | 8.4500% |
| 225,000.00 | 18,200.00 | 8.7000% |
| 300,000.00 | 24,725.00 | 8.9500% |

State: MD

Effective Date: 01/01/2020

Filing Status: Washington - Single or Married w/h at Single rate

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|----------|-------------------|
|-------------------------|----------|-------------------|

| | | | |
|--|------------|-----------|---------|
| | 0.00 | 0.00 | 7.9500% |
| | 100,000.00 | 7,950.00 | 8.2000% |
| | 125,000.00 | 10,000.00 | 8.4500% |
| | 150,000.00 | 12,112.50 | 8.7000% |
| | 250,000.00 | 20,812.50 | 8.9500% |

MARYLAND (MD) - WICOMICO COUNTY

Maryland –
Wicomico
County

State Tax
Withholding
Adjustments

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Wicomico - Married/Head of Household

Wage Type: Bonus

| For Annua- lized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemp- tion | % of Ex- cess | 1 st Ex- empt Overri de (Y/N) | 1 st Ex- empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--|-------------|---|---------------------|--|--|-------------------|-------------------|-----------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.9500% |

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Wicomico - Single or Married w/h at Single rate

Wage Type: Bonus

| For Annua- lized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemp- tion | % of Ex- cess | 1 st Ex- empt Overri de (Y/N) | 1 st Ex- empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--|-------------|---|---------------------|--|--|-------------------|-------------------|-----------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 8.9500% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Wicomico - Married/Head of Household

Wage Type: Gross

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Wicomico - Single or Married w/h at Single rate

Wage Type: Gross

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Low Income Exemption

Effective Date: 01/01/2020

Filing Status: Wicomico - Married/Head of Household

Wage Type: Gross Wages

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

| | | | | | | | | | |
|--|--|----------|---------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| | State: MD Type: Low Income Exemption Effective Date: 01/01/2020 Filing Status: Wicomico - Single or Married w/h at Single rate Wage Type: Gross Wages | | | | | | | | |
| | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
| | 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

| | | | | | |
|---|---|-------------|---------------------|----------|----------|
| Maryland – Wicomico County State Standard Deductions | State: MD Effective Date: 01/01/2020 Filing Status: Wicomico - Married/Head of Household | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |

| | | | | | |
|--|--|-------------|---------------------|----------|----------|
| | State: MD Effective Date: 01/01/2020 Filing Status: Wicomico - Single or Married w/h at Single rate | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |

Maryland –
Wicomico
County

State Tax
Tables

State: MD

Effective Date: 01/01/2020

Filing Status: Wicomico - Married/Head of Household

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|-----------|----------------------|
| 0.00 | 0.00 | 7.9500% |
| 150,000.00 | 11,925.00 | 8.2000% |
| 175,000.00 | 13,975.00 | 8.4500% |
| 225,000.00 | 18,200.00 | 8.7000% |
| 300,000.00 | 24,725.00 | 8.9500% |

State: MD

Effective Date: 01/01/2020

Filing Status: Wicomico - Single or Married w/h at Single rate

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|-----------|----------------------|
| 0.00 | 0.00 | 7.9500% |
| 100,000.00 | 7,950.00 | 8.2000% |
| 125,000.00 | 10,000.00 | 8.4500% |
| 150,000.00 | 12,112.50 | 8.7000% |
| 250,000.00 | 20,812.50 | 8.9500% |

MARYLAND (MD) - WORCESTER COUNTY

Maryland –
Worcester
County

State Tax
Withholding
Adjustments

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Worcester - Married/Head of Household

Wage Type: Bonus

| For Annu- alized Wage Over/ | Base Amt | Amt Per Credit/ Exemp- tion | % of Ex- cess | 1 st Ex- empt Over | 1 st Ex- empt Overri- de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|-------------|---|---------------------|--|---|-------------------|-------------------|-----------------|
|--------------------------------------|-------------|---|---------------------|--|---|-------------------|-------------------|-----------------|

| Wage Basis | | | | ride (Y/N) | | | | |
|------------|------|------|-------|------------|------|------|------|---------|
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 8.0000% |

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Worcester - Single or Married w/h at Single rate

Wage Type: Bonus

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 8.0000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Worcester - Married/Head of Household

Wage Type: Gross

| For Annualized Wage Over/Wage Basis | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|-------------------------------------|----------|--------------------------|-------------|--|--------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Worcester - Single or Married w/h at Single rate

Wage Type: Gross

| For Annualized Wage | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Ex-empt Override | 1 st Ex-empt Override | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|---------------------|----------|--------------------------|-------------|----------------------------------|----------------------------------|-------------|-------------|--------------|
|---------------------|----------|--------------------------|-------------|----------------------------------|----------------------------------|-------------|-------------|--------------|

| | | | | | | | | |
|------------------------|------|----------|-------|-------------|-----------|------|------|-------------|
| Over/ Wage Basis | | | | de (Y/N) | de Amt | | | |
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |

State: MD
Type: Low Income Exemption
Effective Date: 01/01/2020
Filing Status: Worcester - Married/Head of Household
Wage Type: Gross Wages

| For Annua- lized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemp- -tion | % of Ex- cess | 1 st Ex- empt Overri de (Y/N) | 1 st Ex- empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|---|-------------|--|------------------|---|---|-------------------|-------------------|--------------------|
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |

State: MD
Type: Low Income Exemption
Effective Date: 01/01/2020
Filing Status: Worcester - Single or Married w/h at Single rate
Wage Type: Gross Wages

| For Annua- lized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemp- -tion | % of Ex- cess | 1 st Ex- empt Overri de (Y/N) | 1 st Ex- empt Overri de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|---|-------------|--|------------------|---|---|-------------------|-------------------|--------------------|
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% |

Maryland – Worcester County

State Standard Deductions

State: MD

Effective Date: 01/01/2020

Filing Status: Worcester - Married/Head of Household

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |

State: MD

Effective Date: 01/01/2020

Filing Status: Worcester - Single or Married w/h at Single rate

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |

Maryland – Worcester County

State Tax Tables

State: MD

Effective Date: 01/01/2020

Filing Status: Worcester - Married/Head of Household

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|-----------|-------------------|
| 0.00 | 0.00 | 7.0000% |
| 150,000.00 | 10,500.00 | 7.2500% |
| 175,000.00 | 12,312.50 | 7.5000% |
| 225,000.00 | 16,062.50 | 7.7500% |
| 300,000.00 | 21,875.00 | 8.0000% |

State: MD

Effective Date: 01/01/2020

Filing Status: Worcester - Single or Married w/h at Single rate

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|----------|-------------------|
|-------------------------|----------|-------------------|

| | | | |
|--|------------|-----------|---------|
| | 0.00 | 0.00 | 7.0000% |
| | 100,000.00 | 7,000.00 | 7.2500% |
| | 125,000.00 | 8,812.50 | 7.5000% |
| | 150,000.00 | 10,687.50 | 7.7500% |
| | 250,000.00 | 18,437.50 | 8.0000% |

MARYLAND (MD) – MARYLAND RESIDENTS WORKING IN DELAWARE

Maryland – Maryland Residents Working In Delaware

State Tax Withholding Adjustments

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Work In Delaware - Married/Head of Household

Wage Type: Bonus

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|---------------------------------------|-------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 3.2000% |

State: MD

Type: Supplemental Tax Rate

Effective Date: 01/01/2020

Filing Status: Work In Delaware -Single or Mar w/h at Single rate

Wage Type: Bonus

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|---------------------------------------|-------------------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00 % | N | 0.00 | 0.00 | 0.00 | 3.2000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Work In Delaware - Married/Head of Household

Wage Type: Gross

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1st Ex-empt Override (Y/N) | 1st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|----------------------------|--------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Personal Exemption

Effective Date: 01/01/2020

Filing Status: Work In Delaware -Single or Mar w/h at Single rate **Wage Type:** Gross

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1st Ex-empt Override (Y/N) | 1st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|----------------------------|--------------------------|-------------|-------------|--------------|
| 0.00 | 0.00 | 3,200.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Low Income Exemption

Effective Date: 01/01/2020

Filing Status: Work In Delaware - Married/Head of Household

Wage Type: Gross Wages

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1st Ex-empt Override (Y/N) | 1st Ex-empt Override Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 |
|--------------------------------------|----------|---------------------------|-------------|----------------------------|--------------------------|-------------|-------------|--------------|
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.0000% |

State: MD

Type: Low Income Exemption

| | <div><div>Effective Date: 01/01/2020</div><div>Filing Status: Work In Delaware -Single or Mar w/h at Single rate</div><div>Wage Type: Gross Wages</div><table><tr><th>For Annual- ized Wage Over/ Wage Basis</th><th>Base Amt</th><th>Amt Per Credit/ Exemp- -tion</th><th>% of Ex- cess</th><th>1st Ex- empt Overri- de (Y/N)</th><th>1st Ex- empt Overri- de Amt</th><th>Other Amt 1</th><th>Other Amt 2</th><th>Other Rate 1</th></tr><tr><td>5,000.00</td><td>0.00</td><td>0.00</td><td>0.00%</td><td>N</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.000 0%</td></tr></table></div> | For Annual- ized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemp- -tion | % of Ex- cess | 1 st Ex- empt Overri- de (Y/N) | 1 st Ex- empt Overri- de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 | 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% | | |
|---|--|---|------------------|--|--|--|--|--------------------|-------------------|--------------------|------------|--------------------------------|----------------|---------------------------|----------|---------|------|------|-------------|----------|----------|
| For Annual- ized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemp- -tion | % of Ex- cess | 1 st Ex- empt Overri- de (Y/N) | 1 st Ex- empt Overri- de Amt | Other Amt 1 | Other Amt 2 | Other Rate 1 | | | | | | | | | | | | | |
| 5,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | 0.00 | 0.000 0% | | | | | | | | | | | | | |
| <div><div>Maryland – Maryland Residents Working In Delaware</div><div>State Standard Deductions</div></div> | <div><div>State: MD</div><div>Effective Date: 01/01/2020</div><div>Filing Status: Work In Delaware - Married/Head of Household</div><table><tr><th>For Annualized Wage Over</th><th>Base Amount</th><th>Percent Over Excess</th><th>Minimum</th><th>Maximum</th></tr><tr><td>0.00</td><td>0.00</td><td>15.00%</td><td>1,550.00</td><td>2,300.00</td></tr></table><div><div>State: MD</div><div>Effective Date: 01/01/2020</div><div>Filing Status: Work In Delaware -Single or Mar w/h at Single rate</div><table><tr><th>For Annualized Wage Over</th><th>Base Amount</th><th>Percent Over Excess</th><th>Minimum</th><th>Maximum</th></tr><tr><td>0.00</td><td>0.00</td><td>15.00%</td><td>1,550.00</td><td>2,300.00</td></tr></table></div></div> | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 15.00% | 1,550.00 | 2,300.00 | | | | | | | | | | | | | | | | | |
| <div><div>Maryland – Maryland Residents Working In Delaware</div><div>State Tax Tables</div></div> | <div><div>State: MD</div><div>Effective Date: 01/01/2020</div><div>Filing Status: Work In Delaware - Married/Head of Household</div><table><tr><th>For Taxable Income Over</th><th>Base Tax</th><th>Percent of Excess</th></tr><tr><td>0.00</td><td>0.00</td><td>3.2000%</td></tr><tr><td>150,000.00</td><td>4,800.00</td><td>3.2000%</td></tr><tr><td>175,000.00</td><td>5,600.00</td><td>3.2000%</td></tr><tr><td>225,000.00</td><td>7,200.00</td><td>3.2000%</td></tr></table></div> | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 3.2000% | 150,000.00 | 4,800.00 | 3.2000% | 175,000.00 | 5,600.00 | 3.2000% | 225,000.00 | 7,200.00 | 3.2000% | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 3.2000% | | | | | | | | | | | | | | | | | | | |
| 150,000.00 | 4,800.00 | 3.2000% | | | | | | | | | | | | | | | | | | | |
| 175,000.00 | 5,600.00 | 3.2000% | | | | | | | | | | | | | | | | | | | |
| 225,000.00 | 7,200.00 | 3.2000% | | | | | | | | | | | | | | | | | | | |

| | | | |
|---|----------------------------|----------|----------------------|
| | 300,000.00 | 9,600.00 | 3.2000% |
| State: MD Effective Date: 01/01/2020 Filing Status: Work In Delaware -Single or Mar w/h at Single rate | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 3.2000% |
| | 100,000.00 | 3,200.00 | 3.2000% |
| | 125,000.00 | 4,000.00 | 3.2000% |
| | 150,000.00 | 4,800.00 | 3.2000% |
| | 250,000.00 | 8,000.00 | 3.2000% |

Processing

Tax Calculation

| | Calculation | Related Screens |
|---------------|--|--|
| | Gross Pay | Manage Payroll Records- Pay Types subtask |
| Less | MD Tax Exempt Deduction Amounts | Deductions |
| Less | MD Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |
| Equals | Annualized Wage Amount | |
| Less | Standard Deduction Amount | State Standard Deductions |
| Less | Allowance Amount (<i>Withholding State Exemptions</i> x Exemption Amount) | Employee Taxes State Tax Withholding Adjustments |
| Equals | Annualized Taxable Wages | |

| | Calculation | Related Screens |
|-------------------|--|------------------|
| | <p>Apply Annualized Taxable Wages to the appropriate State Tax Table.</p> $\text{Annualized State Tax Liability} = ((\text{Annual Taxable Wages} - \text{For Taxable Income Over Amount}) \times \text{Tax Percentage}) + \text{Base Tax}$ | State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Pay Periods |
| Equals | Initial Tax Withholding for Pay Period | |
| Add | Additional State Withholding Amount (If applicable) | Employee Taxes |
| Equals | MD State Tax Withholding for Pay Period | |

Massachusetts (MA)

State Information

Massachusetts Circular M

<https://www.mass.gov/doc/massachusetts-circular-m-income-tax-withholding-tables-at-50-effective-january-1-2020/download>

Massachusetts Withholding Exemption Certificate (M-4P)

<https://www.mass.gov/doc/form-m-4-massachusetts-employees-withholding-exemption-certificate/download>

Data Setup for Massachusetts

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|---|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married: Select this filing status if the employee has indicated a spouse on his/her Massachusetts Withholding Exemption (M-4P) form. ▪ Head of Household: Select this filing status if the employee has selected the Check if you will file Head of Household on your tax return check box his/her Massachusetts Withholding Exemption (M-4P) form. ▪ Single: Select this filing status if the employee has not indicated a spouse on his/her Massachusetts Withholding Exemption (M-4P) form. |
| Withholding State Exemptions | Enter the number of exemptions the employee claimed on his/her Massachusetts Withholding Exemption (M-4P) form. |
| Withholding State Credits | Enter 1 if the employee and/or his/her spouse are blind. |

| Massachusetts (MA) | | |
|------------------------------|---|---|
| Massachusetts State Taxes | State: MA (Massachusetts) | |
| | Effective Date | 01/01/2020 |
| | Unemployment Limit | 15,000.00 |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Massachusetts State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 5.0000% |
| | Tax Based On | G |
| | Round W/H Amount | N |
| | Fed W/H Credit Limit | 0.00 |
| | FICA W/H Credit Limit | 2,000.00 |
| | Exempt Amount Married | 0.00 |
| | Exempt Amount Single | 0.00 |
| | Exempt Amount Other | 0.00 |
| | Dependent Credit Amount | 0.00 |
| | Credit Amount | 110.00 <i>(This is the blind credit for MA. Clients are instructed to enter a 1 in the State Withholding Credit data field if the employee is claiming the blind exemption.)</i> |
| | No Standard Deduction if Zero Exemptions | N |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N |
| | Low W/H Rate | 0.0000% |
| | Nonresident Alien Additional Amount | 0.00 |

| Massachusetts (MA) | | | | | | |
|--|---|------------------------------|------------------------------|---------------------------------------|--|--|
| Massachusetts State Tax Withholding Adjustments (Personal Exemption Allowance) | State: MA | | | | | |
| | Type: Personal Exemption Allowance | | | | | |
| | Effective Date: 01/01/2020 | | | | | |
| | Filing Status: Married | | | | | |
| | For Annualized Wages Over | Base Amount | Amount Per Credit/ Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
| | 0.00 | 3,400.00 | 1,000.00 | 0.00% | N | 0.00 |
| | State: MA | | | | | |
| | Type: Personal Exemption Allowance | | | | | |
| | Effective Date: 01/01/2020 | | | | | |
| | Filing Status: Single | | | | | |
| For Annualized Wages Over | Base Amount | Amount Per Credit/ Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount | |
| 0.00 | 3,400.00 | 1,000.00 | 0.00% | N | 0.00 | |
| Massachusetts State Tax Withholding Adjustments (Personal Exemption Allowance) | State: MA | | | | | |
| | Type: Personal Exemption Allowance | | | | | |
| | Effective Date: 01/01/2020 | | | | | |
| | Filing Status: Head of Household | | | | | |
| | For Annualized Wages Over | Base Amount | Amount Per Credit/ Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
| | 0.00 | 3,400.00 | 1,000.00 | 0.00% | N | 0.00 |
| | State: MA | | | | | |
| | Type: Low Income Exemption | | | | | |
| | Effective Date: 01/01/2020 | | | | | |
| | Filing Status: Single | | | | | |
| Wage Type: Taxable Wages | | | | | | |
| Exemption Threshold: 1 | | | | | | |

| Massachusetts (MA) | | | | | | | |
|-------------------------------|---|-----------------------------------|---------------------------|-------------|---------------------------------------|-------------------------------------|--|
| | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | |
| | 8,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | |
| | State: MA | | | | | | |
| | Type: Low Income Exemption | | | | | | |
| | Effective Date: 01/01/2020 | | | | | | |
| | Filing Status: Married | | | | | | |
| | Wage Type: Taxable Wages | | | | | | |
| | Exemption Threshold: 1 | | | | | | |
| | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | |
| | 8,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | |
| | State: MA | | | | | | |
| | Type: Low Income Exemption | | | | | | |
| | Effective Date: 01/01/2020 | | | | | | |
| | Filing Status: Head of Household | | | | | | |
| | Wage Type: Taxable Wages | | | | | | |
| | Exemption Threshold: 1 | | | | | | |
| | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | |
| | 8,000.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | |
| | Massachusetts State Standard Deductions | State: MA | | | | | |
| | | Effective Date: 01/01/2020 | | | | | |
| Filing Status: Married | | | | | | | |

Massachusetts (MA)

| | | | | |
|--------------------------|-------------|---------------------|---------|---------|
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |

State: MA

Effective Date: 01/01/2020

Filing Status: Single

| | | | | |
|--------------------------|-------------|---------------------|---------|---------|
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |

State: MA

Effective Date: 01/01/2020

Filing Status: Head of Household

| | | | | |
|--------------------------|-------------|---------------------|----------|----------|
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| 0.00 | 0.00 | 0.0000% | 2,400.00 | 2,400.00 |

Note that this extra deduction amount is subtracted from taxable wages when the employee's filing status is Head of Household.

Massachusetts
State Tax Tables

State: MA

Effective Date: 01/01/2020

Filing Status: Married

| | | |
|-------------------------|----------|-------------------|
| For Taxable Income Over | Base Tax | Percent of Excess |
| 0.00 | 0.00 | 5.0000% |

State: MA

Effective Date: 01/01/2020

Filing Status: Single

| Massachusetts (MA) | | | |
|--|----------------------------|----------|----------------------|
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 5.0000% |
| State: MA Effective Date: 01/01/2020 Filing Status: Head of Household | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 5.0000% |

Processing

Tax Calculation

| | Calculation | Related Screens |
|---------------|--|--|
| | Gross Pay | Manage Payroll Records- Pay Types subtask |
| Less | MA Tax Exempt Deduction Amounts | Manage Deductions |
| Less | MA Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Less | The amount deducted for the U.S. Social Security (FICA) and Medicare | (Calculated) |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | Annual Wage Amount | |
| Less | Standard Deduction | Manage State Standard Deductions |
| Less | Exemption Amount Exemption Amount = Withholding State Exemptions times Amount per Personal Exemption | Manage Employee Taxes Manage State Tax Withholding Adjustments |

| | Calculation | Related Screens |
|------------------------------|---|---|
| Equals | Annual Taxable Wages | |
| | <p>Apply Low Income Exemption if Wage Type is "Taxable Wages"</p> <p>If Annual Taxable Wages is equal to or less than Annualized Wage Over/ Wage Basis AND Withholding State Exemptions is greater than or equal to Exemption Threshold, then set tax withholding to 0.00 for pay period and stop processing, else continue to calculate for the Withholding Amount For Pay Period.</p> | Manage State Tax Withholding Adjustments |
| | <p>Apply Annual Taxable Wages to the appropriate State Tax Table.</p> <p>$\text{Annualized State Tax Liability} = ((\text{Annual Taxable Wages} - \text{For Taxable Income Over Amount}) \times \text{Tax Percentage}) + \text{Base Tax}$</p> | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Less | <p>Personal Credit Amount</p> <p>$\text{Personal Credit Amount} = \text{Withholding State Credits} \times \text{Credit Amt}$</p> | Manage Employee Taxes Manage State Taxes |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for Pay Period | |
| Plus | <p>Additional State Withholding Amount</p> <p>(If applicable)</p> | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for Pay Period | |

Michigan (MI)

State Information

Michigan Income Tax Withholding Guide

https://www.michigan.gov/documents/taxes/446_2020_674075_7.pdf

Costpoint uses Michigan's Percentage Formula to calculate the Michigan income tax withholding.

Michigan Withholding Exemption Certificate (MI-W4)

http://www.michigan.gov/documents/taxes/MI-W4_370050_7.pdf

Data Setup for Michigan

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|--|
| Withholding State Filing Status | All Filers, Married and Single: Select this filing status for all employees not claiming exemption from Michigan withholding. |
| Withholding State Exemptions | Enter the number of personal and dependent exemptions the employee claimed on line 6 of the MI-W4 form. |
| Withholding State Dependents | Enter 0 (zero). |
| Withholding State Credits | Enter 0 (zero). |

| MICHIGAN (MI) | | | |
|-------------------------|---|--|-----------------------------------|
| Michigan State Taxes | State: MI (Michigan) | | Manage State Taxes (PRMSTI) |
| | Effective Date | 01/01/2020 | |
| | Unemployment Limit | 9,000.00 | |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Michigan State Taxes record. The value can be edited if necessary. | |
| | Supplemental Tax Rate | 4.2500% | |
| | Tax Based On | G | |
| | Round W/H Amount (CP7) | N | |
| | Fed W/H Credit Limit | 0.00 | |
| | FICA W/H Credit Limit | 0.00 | |
| | Exempt Amount Married | 0.00 | |
| | Exempt Amount Single | 0.00 | |
| | Exempt Amount Other | 0.00 | |
| | Dependent Credit Amount | 0.00 | |
| | Credit Amount | 0.00 | |
| | No Standard Deduction if Zero Exemptions | N | |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N | |
| | Low W/H Rate | 0.0000% | |
| | Nonresident Alien Additional Amount | 0.00 | |

| MICHIGAN (MI) | | | | |
|---|--|---|--------------------------------|--|
| Michigan State Tax Withholding Adjustments | State: MI Effective Date: 01/01/2020 Filing Status: ALL FILERS (All Filers, Married and Single) Type: Personal Exemption Allowances | | | Manage State Tax Withholding Adjustments (PRMSTAC) |
| | Wage Type | For Annualized Wage Over/Wage Basis | Amount per Credit/Exemption | |
| | Gross Wages | 0.00 | 4,750.00 | |
| Michigan State Standard Deductions | State: MI Effective Date: 01/01/2020 Filing Status: All Filers, Married and Single | | | Manage State Standard Deductions (PRMSSD) |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum Maximum |
| | 0.00 | 0.00 | 0.0000% | 0.00 0.00 |
| Michigan State Tax Tables | State: MI Effective Date: 01/01/2020 Filing Status: All Filers, Married and Single | | | Manage State Tax Tables (PRMSTT) |
| | For Taxable Income Over | Base Tax | Percent of Excess | |
| | 0.00 | 0.00 | 4.2500% | |

Processing

Tax Calculation

| | Calculation | Related Screens |
|--------------|---------------------------------|----------------------------|
| | Gross Pay | Manage Payroll Records |
| Less | MI Tax Exempt Deduction Amounts | Manage Deductions |
| Less | MI Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |

| | Calculation | Related Screens |
|------------------------------|--|---|
| Equals | MI Annualized Adjusted Gross Income | |
| Less | Withholding Allowance Amount (Withholding State Exemptions x Exemption Amount) | Manage Employee Taxes Manage State Taxes |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the appropriate State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for pay period | |
| Add | State Withholding Additional Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for pay period | |

Minnesota (MN)

State Information

Minnesota Withholding Computer Formula

https://www.revenue.state.mn.us/sites/default/files/2019-12/wh_inst_20_0.pdf

Employee Withholding Allowance/Exemption Certificate (W-4MN)

https://www.revenue.state.mn.us/sites/default/files/2020-01/w-4mn_0.pdf

Data Setup for Minnesota

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|--|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married: Select this filing status if the employee is claiming Married on the W-4 form. ▪ Single or Married but w/h at higher Single rate: Select this filing status if the employee is claiming Single or Married but Withhold at Higher Single Rate on the W-4 form. |
| Withholding State Exemptions | Enter the total number of allowances the employee claimed on the W-4 form. |
| Withholding State Dependents | Enter 0 (zero). |
| Withholding State Credits | Enter 0 (zero). |

| MINNESOTA (MN) | | |
|---|--|-----------------------------------|
| Minnesota State Taxes | State: MN (Minnesota) | Manage State Taxes (PRMSTI) |
| | Effective Date | |
| | Unemployment Limit | |
| | Unemployment Rate | |
| | Supplemental Tax Rate | |
| | Tax Based On | |
| | Round W/H Amount | |
| | Fed W/H Credit Limit | |
| | FICA W/H Credit Limit | |
| | Exempt Amount Married | |
| | Exempt Amount Single | |
| | Exempt Amount Other | |
| | Dependent Credit Amount | |
| | Credit Amount | |
| | No Standard Deduction if Zero Exemptions | |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | |
| | Low W/H Rate | |
| | Nonresident Alien Additional Amount | |
| Minnesota State Standard Deductions | State: MN Effective Date: 01/01/2020 Filing Status: Married | Manage State Standard |

| MINNESOTA (MN) | | | | | | |
|---|--|-------------------------------------|---------------------|-----------------------------|---------|--|
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | Deductions (PRMSSD) |
| | 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 | |
| | State: MN | | | | | |
| | Effective Date: 01/01/2020 | | | | | |
| | Filing Status: Single or Married but w/h at higher Single rate | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | |
| | 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 | |
| | State: MN | | | | | |
| | Effective Date: 01/01/2020 | | | | | |
| | Filing Status: Married | | | | | |
| Minnesota State Tax Withholding Adjustments | Type: Personal Exemption Allowances | | | | | Manage State Tax Withholding Adjustments (PRMSTAC) |
| | Wage Type | For Annualized Wage Over/Wage Basis | | Amount per Credit/Exemption | | |
| | Gross Wages | 0.00 | | 4,300.00 | | |
| | State: MN | | | | | |
| | Effective Date: 01/01/2020 | | | | | |
| | Filing Status: Single | | | | | |
| | Type: Personal Exemption Allowances | | | | | |
| | Wage Type | For Annualized Wage Over/Wage Basis | | Amount per Credit/Exemption | | |
| | Gross Wages | 0.00 | | 4,300.00 | | |
| | State: MN | | | | | |
| | Effective Date: 01/01/2020 | | | | | |
| | Filing Status: Married | | | | | |
| | Type: Personal Exemption Allowances | | | | | |
| | Wage Type | For Annualized Wage Over/Wage Basis | | Amount per Credit/Exemption | | |
| | Gross Wages | 0.00 | | 4,300.00 | | |
| Minnesota State Tax Tables | State: MN | | | | | Manage State Tax Tables (PRMSTT) |
| | Effective Date: 01/01/2020 | | | | | |
| | Filing Status: Married | | | | | |
| | Type: Personal Exemption Allowances | | | | | |
| | Effective Date: 01/01/2020 | | | | | |

| MINNESOTA (MN) | | | | | |
|--|----------------------------|-----------|----------------------|--|--|
| | For Taxable Income Over | Base Tax | Percent of Excess | | |
| | 0.00 | 0.00 | 0.0000% | | |
| | 11,900.00 | 0.00 | 5.3500% | | |
| | 51,310.00 | 2,108.44 | 6.8000% | | |
| | 168,470.00 | 10,075.32 | 7.8500% | | |
| | 285,370.00 | 19,251.97 | 9.8500% | | |
| State: MN Effective Date: 01/01/2020 Filing Status: Single or Married but w/h at higher Single rate | | | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | |
| | 0.00 | 0.00 | 0.0000% | | |
| | 3,800.00 | 0.00 | 5.3500% | | |
| | 30,760.00 | 1,442.36 | 6.8000% | | |
| | 92,350.00 | 5,630.48 | 7.8500% | | |
| | 168,200.00 | 11,584.71 | 9.8500% | | |

Processing

Tax Calculation

| | Calculation | Related Screens |
|---------------|-------------------------------------|----------------------------|
| | Gross Pay | Manage Payroll Records |
| Less | MN Tax Exempt Deduction Amounts | Manage Deductions |
| Less | MN Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | MN Annualized Adjusted Gross Income | |

| | Calculation | Related Screens |
|------------------------------|--|---|
| Less | Withholding Allowance Amount (Withholding State Exemptions x Exemption Amount) | Manage Employee Taxes Manage State Taxes |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the appropriate State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for pay period | |
| Add | State Withholding Additional Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for pay period | |

Mississippi (MS)

State Information

Mississippi Income Tax Withholding Tables

<https://www.dor.ms.gov/Documents/Computer%20Payroll%20Flowchart.pdf>

Mississippi Withholding Exemption Certificate (89-350)

<https://www.dor.ms.gov/Business/Documents/89350198.pdf>

Data Setup for Mississippi

Manage Employee Taxes screen/Employee Payroll Setup menu

| | |
|---------------------------------|--|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married with one spouse working: Select this filing status if the employee is claiming a status of Married and has indicated that his/her spouse is not employed on the Mississippi Employee's Withholding Exemption Certificate (Form 89-350-98-1). ▪ Married with both spouses working: Select this filing status if the employee is claiming a status of Married and has indicated that his/her spouse is employed on the Mississippi Employee's Withholding Exemption Certificate (Form 89-350-98-1). ▪ Head of Family: Select this filing status if the employee is claiming a status of Head of Family on the Mississippi Employee's Withholding Exemption Certificate (Form 89-350-98-1) ▪ Single: Select this filing status if the employee is claiming a status of Single on the Mississippi Employee's Withholding Exemption Certificate (Form 89-350-98-1). |
| Withholding State Exemptions | To calculate the number of exemptions that you must enter in this field, divide the Total Amount of Exemption Claimed from line 6 of the employee's Mississippi Withholding Exemption Certificate by \$500.00. Enter the result of that calculation as the employee's number of exemptions. |

| MISSISSIPPI (MS) | | |
|---|--|---|
| Mississippi State Taxes | State: MS (Mississippi) | Manage State Taxes (PRMSTI) |
| | Effective Date | |
| | Unemployment Limit | |
| | Unemployment Rate | |
| | Supplemental Tax Rate | |
| | Tax Based On | |
| | Round W/H Amount (CP7) | |
| | Fed W/H Credit Limit | |
| | FICA W/H Credit Limit | |
| | Exempt Amount Married | |
| | Exempt Amount Single | |
| | Exempt Amount Other | |
| | Dependent Credit Amount | |
| | Credit Amount | |
| | No Standard Deduction if Zero Exemptions | |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | |
| | Low W/H Rate | |
| | Nonresident Alien Additional Amount | |
| Mississippi State Standard Deductions | State: MS Effective Date: 01/01/2020 Filing Status: Married with both spouses working | Manage State Standard Deductions (PRMSSD) |

MISSISSIPPI (MS)

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 2,300.00 | 0.0000% | 2,300.00 | 2,300.00 |

State: MS

Effective Date: 01/01/2020

Filing Status: Head of Family

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 3,400.00 | 0.0000% | 3,400.00 | 3,400.00 |

State: MS

Effective Date: 01/01/2020

Filing Status: Married with one spouse working

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 4,600.00 | 0.0000% | 4,600.00 | 4,600.00 |

State: MS

Effective Date: 01/01/2020

Filing Status: Single

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 2,300.00 | 0.0000% | 2,300.00 | 2,300.00 |

| MISSISSIPPI (MS) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|--------------------------------------|----------------|---|---|---|-------------|--------------------------------------|----------------|---|---|---|------|------|--------|-------|---|------|------|--|-------------|--------------------------------------|----------------|---|---|---|------|------|--------|-------|---|------|------|--|-------------|--------------------------------------|----------------|---|---|---|------|------|--------|-------|---|------|------|---|
| Mississippi State Tax Withholding Adjustments | <p>State: MS</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Married with both spouses working</p> <p>Type: Personal Exemption Allowance</p> <p>Wage Type: Gross Wages</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="font-size: 0.8em;">For Annu- -lized Wage s Over</th> <th style="font-size: 0.8em;">Base Amt</th> <th style="font-size: 0.8em;">Amt Per Credit/ Exemp- tion</th> <th style="font-size: 0.8em;">% of Excess</th> <th style="font-size: 0.8em;">1st Exempt Overrid e (Y/N)</th> <th style="font-size: 0.8em;">1st Exempt Overrid e Amt</th> <th style="font-size: 0.8em;">2nd Exemp t Amoun t</th> </tr> </thead> <tbody> <tr> <td>0.00</td> <td>0.00</td> <td>500.00</td> <td>0.00%</td> <td>N</td> <td>0.00</td> <td>0.00</td> </tr> </tbody> </table> <p>State: MS</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Head of Family</p> <p>Type: Personal Exemption Allowance</p> <p>Wage Type: Gross Wages</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="font-size: 0.8em;">For Annu- -lized Wage s Over</th> <th style="font-size: 0.8em;">Base Amt</th> <th style="font-size: 0.8em;">Amt Per Credit/ Exemp- tion</th> <th style="font-size: 0.8em;">% of Excess</th> <th style="font-size: 0.8em;">1st Exempt Overrid e (Y/N)</th> <th style="font-size: 0.8em;">1st Exempt Overrid e Amt</th> <th style="font-size: 0.8em;">2nd Exemp t Amoun t</th> </tr> </thead> <tbody> <tr> <td>0.00</td> <td>0.00</td> <td>500.00</td> <td>0.00%</td> <td>N</td> <td>0.00</td> <td>0.00</td> </tr> </tbody> </table> <p>State: MS</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Married with one spouse working</p> <p>Type: Personal Exemption Allowance</p> <p>Wage Type: Gross Wages</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="font-size: 0.8em;">For Annu- -lized Wage s Over</th> <th style="font-size: 0.8em;">Base Amt</th> <th style="font-size: 0.8em;">Amt Per Credit/ Exemp- tion</th> <th style="font-size: 0.8em;">% of Excess</th> <th style="font-size: 0.8em;">1st Exempt Overrid e (Y/N)</th> <th style="font-size: 0.8em;">1st Exempt Overrid e Amt</th> <th style="font-size: 0.8em;">2nd Exemp t Amoun t</th> </tr> </thead> <tbody> <tr> <td>0.00</td> <td>0.00</td> <td>500.00</td> <td>0.00%</td> <td>N</td> <td>0.00</td> <td>0.00</td> </tr> </tbody> </table> | | | | | For Annu- -lized Wage s Over | Base Amt | Amt Per Credit/ Exemp- tion | % of Excess | 1 st Exempt Overrid e (Y/N) | 1 st Exempt Overrid e Amt | 2 nd Exemp t Amoun t | 0.00 | 0.00 | 500.00 | 0.00% | N | 0.00 | 0.00 | For Annu- -lized Wage s Over | Base Amt | Amt Per Credit/ Exemp- tion | % of Excess | 1 st Exempt Overrid e (Y/N) | 1 st Exempt Overrid e Amt | 2 nd Exemp t Amoun t | 0.00 | 0.00 | 500.00 | 0.00% | N | 0.00 | 0.00 | For Annu- -lized Wage s Over | Base Amt | Amt Per Credit/ Exemp- tion | % of Excess | 1 st Exempt Overrid e (Y/N) | 1 st Exempt Overrid e Amt | 2 nd Exemp t Amoun t | 0.00 | 0.00 | 500.00 | 0.00% | N | 0.00 | 0.00 | Manage State Tax Withholding Adjustments |
| For Annu- -lized Wage s Over | Base Amt | Amt Per Credit/ Exemp- tion | % of Excess | 1 st Exempt Overrid e (Y/N) | 1 st Exempt Overrid e Amt | 2 nd Exemp t Amoun t | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 500.00 | 0.00% | N | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Annu- -lized Wage s Over | Base Amt | Amt Per Credit/ Exemp- tion | % of Excess | 1 st Exempt Overrid e (Y/N) | 1 st Exempt Overrid e Amt | 2 nd Exemp t Amoun t | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 500.00 | 0.00% | N | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Annu- -lized Wage s Over | Base Amt | Amt Per Credit/ Exemp- tion | % of Excess | 1 st Exempt Overrid e (Y/N) | 1 st Exempt Overrid e Amt | 2 nd Exemp t Amoun t | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 500.00 | 0.00% | N | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

MISSISSIPPI (MS)

| | <div>State: MS</div> <div>Effective Date: 01/01/2020</div> <div>Filing Status: Single</div> <div>Type: Personal Exemption Allowance</div> <div>Wage Type: Gross Wages</div> <table><tr><th>For Annu -lized Wage s Over</th><th>Base Amt</th><th>Amt Per Credit/ Exemp- tion</th><th>% of Excess</th><th>1st Exempt Overrid e (Y/N)</th><th>1st Exempt Overrid e Amt</th><th>2nd Exemp t Amount</th></tr><tr><td>0.00</td><td>0.00</td><td>500.00</td><td>0.00%</td><td>N</td><td>0.00</td><td>0.00</td></tr></table> | For Annu -lized Wage s Over | Base Amt | Amt Per Credit/ Exemp- tion | % of Excess | 1 st Exempt Overrid e (Y/N) | 1 st Exempt Overrid e Amt | 2 nd Exemp t Amount | 0.00 | 0.00 | 500.00 | 0.00% | N | 0.00 | 0.00 | | | | | | | | | | | | | | | | | |
|--------------------------------------|--|--------------------------------------|----------------|---|---|---|---|---|------|---------|----------|-------|---------|-----------|--------|---------|----------------------------|----------|----------------------|------|------|---------|----------|------|---------|----------|-------|---------|-----------|--------|---------|---|
| For Annu -lized Wage s Over | Base Amt | Amt Per Credit/ Exemp- tion | % of Excess | 1 st Exempt Overrid e (Y/N) | 1 st Exempt Overrid e Amt | 2 nd Exemp t Amount | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 500.00 | 0.00% | N | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mississippi State Tax Tables | <div>State: MS</div> <div>Effective Date: 01/01/2020</div> <div>Filing Status: Married with both spouses working</div> <table><tr><th>For Taxable Income Over</th><th>Base Tax</th><th>Percent of Excess</th></tr><tr><td>0.00</td><td>0.00</td><td>0.0000%</td></tr><tr><td>3,000.00</td><td>0.00</td><td>3.0000%</td></tr><tr><td>5,000.00</td><td>60.00</td><td>4.0000%</td></tr><tr><td>10,000.00</td><td>260.00</td><td>5.0000%</td></tr></table> <div>State: MS</div> <div>Effective Date: 01/01/2020</div> <div>Filing Status: Head of Family</div> <table><tr><th>For Taxable Income Over</th><th>Base Tax</th><th>Percent of Excess</th></tr><tr><td>0.00</td><td>0.00</td><td>0.0000%</td></tr><tr><td>3,000.00</td><td>0.00</td><td>3.0000%</td></tr><tr><td>5,000.00</td><td>60.00</td><td>4.0000%</td></tr><tr><td>10,000.00</td><td>260.00</td><td>5.0000%</td></tr></table> | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 0.0000% | 3,000.00 | 0.00 | 3.0000% | 5,000.00 | 60.00 | 4.0000% | 10,000.00 | 260.00 | 5.0000% | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 0.0000% | 3,000.00 | 0.00 | 3.0000% | 5,000.00 | 60.00 | 4.0000% | 10,000.00 | 260.00 | 5.0000% | Manage State Tax Tables (PRMSTT) |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.0000% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3,000.00 | 0.00 | 3.0000% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5,000.00 | 60.00 | 4.0000% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10,000.00 | 260.00 | 5.0000% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.0000% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3,000.00 | 0.00 | 3.0000% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5,000.00 | 60.00 | 4.0000% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10,000.00 | 260.00 | 5.0000% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| MISSISSIPPI (MS) | | |
|------------------|--|----------|
| | State: MS Effective Date: 01/01/2020 Filing Status: Married with one spouse working | |
| | For Taxable Income Over | Base Tax |
| | 0.00 | 0.00 |
| | 3,000.00 | 0.00 |
| | 5,000.00 | 60.00 |
| | 10,000.00 | 260.00 |
| | Percent of Excess | 0.0000% |
| | | 3.0000% |
| | | 4.0000% |
| | | 5.0000% |
| | State: MS Effective Date: 01/01/2020 Filing Status: Single | |
| | For Taxable Income Over | Base Tax |
| | 0.00 | 0.00 |
| | 3,000.00 | 0.00 |
| | 5,000.00 | 60.00 |
| | 10,000.00 | 260.00 |
| | Percent of Excess | 0.0000% |
| | | 3.0000% |
| | | 4.0000% |
| | | 5.0000% |

Processing

Tax Calculation & Special Programming

| | Calculation | Related Screens |
|--------------|---------------------------------|--|
| | Gross Pay | Manage Payroll Records-Pay Types subtask |
| Less | MS Tax Exempt Deduction Amounts | Manage Deductions |
| Less | MS Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |

| | | |
|------------------------------|--|---|
| Equals | Adjusted Annualized Gross Income | |
| Less | Exemption Amount Withholding State Exemptions times Exemption Amount | Manage Employee Taxes Manage State Taxes |
| Less | Standard Deduction Amount | Manage State Standard Deductions |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the appropriate State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for Pay Period | |
| Add | Additional State Withholding Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for Pay Period | |

Missouri (MO)

State Information

Missouri Employer's Tax Guide

https://dor.mo.gov/forms/Withholding%20Formula_2020.pdf

Missouri Withholding Allowance Certificate (MO-W4)

<https://dor.mo.gov/forms/MO-W-4.pdf>

Data Setup for Missouri

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|--|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married with one spouse working: Select this status if the employee's filing status is Married, and he/she has indicated that his/her spouse does not work on the MO W-4. ▪ Married with both spouses working: Select this status if the employee's filing status is Married, and he/she has indicated that his/her spouse does work on the MO W-4. ▪ Head of Household: Select this status if the employee's filing status is Head of Household on the MO W-4. ▪ Single: Select this status if the employee's filing status is Single on the MO W-4. |
| Withholding State Exemptions | Enter the number of allowances being claimed by the employee on the MO W-4. |

| Missouri (MO) | | |
|-------------------------|---|--|
| Missouri State Taxes | State: MO (Missouri) | |
| | Effective Date | 01/01/2020 |
| | Unemployment Limit | 11,500.00 |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Missouri State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 5.4000% |
| | Tax Based On | G |
| | Round W/H Amount (CP7) | Y |
| | Fed W/H Credit Limit | 0.00 |
| | FICA W/H Credit Limit | 0.00 |
| | Exempt Amount Married | 0.00 |
| | Exempt Amount Single | 0.00 |
| | Exempt Amount Other | 0.00 |
| | Dependent Credit Amount | 0.00 |
| | Credit Amount | 0.00 |
| | No Standard Deduction if Zero Exemptions | N |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N |
| | Low W/H Rate | 0.0000% |
| | Nonresident Alien Additional Amount | 0.00 |

| Missouri (MO) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|----------------|---|---|---|---|-------------------|------|------|------|-------|---|------|------|--|-------------|--------------------------------------|----------------|---|---|-------------------|------|------|------|-------|---|------|------|
| <p>Missouri Federal W/H Credit Limit (PRMSTAC)</p> | <p style="color: red;"><i>Since Federal W/H Credit Limit is no longer applicable to MO, we will no longer bring forward the records to 01/01/2020.</i></p> <p>State: MO</p> <p>Type: Federal W/H Credit Limit</p> <p>Effective Date: 01/01/2019</p> <p>Filing Status: Single</p> <p>Wage Type: Gross Wages</p> <p>Exemption Threshold: 0</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 25%;">For Annualized Wage Over/ Wage Basis</th> <th style="width: 10%;">Base Amt</th> <th style="width: 10%;">Amt Per Credit/ Exemp- tion</th> <th style="width: 10%;">% of Excess</th> <th style="width: 10%;">1st Exempt Override (Y/N)</th> <th style="width: 10%;">1st Exempt Override Amt</th> <th style="width: 10%;">Credit Limit 1</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00%</td> <td style="text-align: center;">N</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> </tr> </tbody> </table> <p>State: MO</p> <p>Type: Federal W/H Credit Limit</p> <p>Effective Date: 01/01/2019</p> <p>Filing Status: Married with both spouses working</p> <p>Wage Type: Gross Wages</p> <p>Exemption Threshold: 0</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 25%;">For Annualized Wage Over/ Wage Basis</th> <th style="width: 10%;">Base Amt</th> <th style="width: 10%;">Amt Per Credit/ Exemp- tion</th> <th style="width: 10%;">% of Excess</th> <th style="width: 10%;">1st Exempt Override (Y/N)</th> <th style="width: 10%;">1st Exempt Override Amt</th> <th style="width: 10%;">Credit Limit 1</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00%</td> <td style="text-align: center;">N</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> </tr> </tbody> </table> <p>State: MO</p> <p>Type: Federal W/H Credit Limit</p> <p>Effective Date: 01/01/2019</p> <p>Filing Status: Head of Household</p> <p>Wage Type: Gross Wages</p> <p>Exemption Threshold: 0</p> | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemp- tion | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Credit Limit 1 | 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemp- tion | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Credit Limit 1 | 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 |
| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemp- tion | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Credit Limit 1 | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemp- tion | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Credit Limit 1 | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | |

| Missouri (MO) | | | | | | | |
|--|---|----------|------------------------------|-------------|---------------------------------------|-------------------------------------|-------------------------------|
| | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Credit Limit 1 |
| | 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 |
| <p>State: MO</p> <p>Type: Federal W/H Credit Limit</p> <p>Effective Date: 01/01/2019</p> <p>Filing Status: Married with one spouse working</p> <p>Wage Type: Gross Wages</p> <p>Exemption Threshold: 0</p> | | | | | | | |
| | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Credit Limit 1 |
| | 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 |
| Missouri State Tax Withholding Adjustments (Personal Exemption Allowance) | <p><i>Since Personal Exemption Allowance is no longer applicable to MO, we will no longer bring forward the records to 01/01/2020.</i></p> <p>State: MO</p> <p>Effective Date: 01/01/2019</p> <p>Filing Status: Married with both spouses working</p> <p>Type: Personal Exemption Allowance</p> | | | | | | |
| (PRMSTAC) | For Annualized Wages Over | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | 2 nd Exempt Amount |
| | 0.00 | 0.00 | 0.00 | 0.00% | Y | 0.00 | 0.00 |
| <p>State: MO</p> <p>Effective Date: 01/01/2019</p> <p>Filing Status: Head of Household</p> <p>Type: Personal Exemption Allowance</p> | | | | | | | |

| Missouri (MO) | | | | | | | | | | | | | | | | | |
|--|---|---------------------|--------------------------|-------------|---------------------------|-------------------------|-------------------|--------------------------|-------------|---------------------|---------|---------|------|-----------|---------|-----------|-----------|
| | For Annualized Wages Over | Base Amt | Amt Per Credit/Exemption | % of Excess | 1st Exempt Override (Y/N) | 1st Exempt Override Amt | 2nd Exempt Amount | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00% | Y | 0.00 | 0.00 | | | | | | | | | | |
| <p>State: MO</p> <p>Effective Date: 01/01/2019</p> <p>Filing Status: Married with one spouse working</p> <p>Type: Personal Exemption Allowance</p> | | | | | | | | | | | | | | | | | |
| | For Annualized Wages Over | Base Amt | Amt Per Credit/Exemption | % of Excess | 1st Exempt Override (Y/N) | 1st Exempt Override Amt | 2nd Exempt Amount | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00% | Y | 0.00 | 0.00 | | | | | | | | | | |
| <p>State: MO</p> <p>Effective Date: 01/01/2019</p> <p>Filing Status: Single</p> <p>Type: Personal Exemption Allowance</p> | | | | | | | | | | | | | | | | | |
| | For Annualized Wages Over | Base Amt | Amt Per Credit/Exemption | % of Excess | 1st Exempt Override (Y/N) | 1st Exempt Override Amt | 2nd Exempt Amount | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00% | Y | 0.00 | 0.00 | | | | | | | | | | |
| Missouri State Standard Deductions (PRMSSD) | <p>State: MO</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Married with both spouses working</p> <table border="1"> <thead> <tr> <th>For Annualized Wage Over</th><th>Base Amount</th><th>Percent Over Excess</th><th>Minimum</th><th>Maximum</th></tr> </thead> <tbody> <tr> <td>0.00</td><td>12,400.00</td><td>0.0000%</td><td>12,400.00</td><td>12,400.00</td></tr> </tbody> </table> | | | | | | | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 12,400.00 | 0.0000% | 12,400.00 | 12,400.00 |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | |
| 0.00 | 12,400.00 | 0.0000% | 12,400.00 | 12,400.00 | | | | | | | | | | | | | |

| Missouri (MO) | | | | |
|------------------------------------|---|-------------|---------------------|-----------|
| | State: MO Effective Date: 01/01/2020 Filing Status: Head of Household (Head of Household) | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum |
| | Maximum | | | |
| | 0.00 | 18,650.00 | 0.0000% | 18,650.00 |
| | | | | |
| | State: MO Effective Date: 01/01/2020 Filing Status: Married with one spouse working | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum |
| | Maximum | | | |
| | 0.00 | 24,800.00 | 0.0000% | 24,800.00 |
| | | | | |
| | State: MO Effective Date: 01/01/2020 Filing Status: Single | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum |
| | Maximum | | | |
| | 0.00 | 12,400.00 | 0.0000% | 12,400.00 |
| | | | | |
| Missouri State Tax Tables (PRMSTT) | State: MO Effective Date: 01/01/2020 Filing Status: Married with both spouses working | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | |
| | 0.00 | 0.00 | 1.5000% | |
| | 1,073.00 | 16.00 | 2.0000% | |
| | 2,146.00 | 37.00 | 2.5000% | |

Missouri (MO)

| | | |
|----------|--------|---------|
| 3,219.00 | 64.00 | 3.0000% |
| 4,292.00 | 96.00 | 3.5000% |
| 5,365.00 | 134.00 | 4.0000% |
| 6,438.00 | 177.00 | 4.5000% |
| 7,511.00 | 225.00 | 5.0000% |
| 8,584.00 | 279.00 | 5.4000% |

State: MO

Effective Date: 01/01/2020

Filing Status: Head of Household

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|----------------------|
| 0.00 | 0.00 | 1.5000% |
| 1,073.00 | 16.00 | 2.0000% |
| 2,146.00 | 37.00 | 2.5000% |
| 3,219.00 | 64.00 | 3.0000% |
| 4,292.00 | 96.00 | 3.5000% |
| 5,365.00 | 134.00 | 4.0000% |
| 6,438.00 | 177.00 | 4.5000% |
| 7,511.00 | 225.00 | 5.0000% |
| 8,584.00 | 279.00 | 5.4000% |

State: MO

Effective Date: 01/01/2020

Filing Status: Married with one spouse working

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|----------------------|
| 0.00 | 0.00 | 1.5000% |

| Missouri (MO) | | | |
|--|----------------------------|----------|----------------------|
| | 1,073.00 | 16.00 | 2.0000% |
| | 2,146.00 | 37.00 | 2.5000% |
| | 3,219.00 | 64.00 | 3.0000% |
| | 4,292.00 | 96.00 | 3.5000% |
| | 5,365.00 | 134.00 | 4.0000% |
| | 6,438.00 | 177.00 | 4.5000% |
| | 7,511.00 | 225.00 | 5.0000% |
| | 8,584.00 | 279.00 | 5.4000% |
| <p>State: MO</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Single</p> | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 1.5000% |
| | 1,073.00 | 16.00 | 2.0000% |
| | 2,146.00 | 37.00 | 2.5000% |
| | 3,219.00 | 64.00 | 3.0000% |
| | 4,292.00 | 96.00 | 3.5000% |
| | 5,365.00 | 134.00 | 4.0000% |
| | 6,438.00 | 177.00 | 4.5000% |
| | 7,511.00 | 225.00 | 5.0000% |
| | 8,584.00 | 279.00 | 5.4000% |

Processing

Tax Calculation

| | Calculation | Related Screens |
|---------------|---|--|
| | Gross Pay | Manage Payroll Records- Pay Types subtask |
| Less | MO Tax Exempt Deduction Amounts | Manage Deductions |
| Less | MO Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Less | <p>Federal Withholding Amount</p> <p>Federal Tax Withheld for the pay period X Pay Frequency (up to the maximum amount)</p> <p><u>Maximum amount</u></p> <p>Use Federal W/H Credit Limit in PRMSTI for all filing statuses if amount is greater than 0.00, else use the Federal W/H Credit Limit in PRMSTAC</p> | <p>Manage Employee Taxes</p> <p>Manage State Tax Withholding Adjustments</p> |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | Adjusted Annualized Gross Income | |
| Less | <p>Standard Deduction</p> <p>(Note that this deduction will be taken only if the employee claims at least one exemption)</p> | Manage State Standard Deductions |
| Less | <p>Exemption Amount</p> <p>Withholding State Exemptions times Personal Exemption Amount</p> <p>Personal Exemption Amount (Number of Withholding State Exemptions x Amount Per Exemption)</p> <p>Case1:</p> <p>1st Exempt Override = "Y"</p> <p>AND Other Amount 1 = 0.00</p> <p><i>Use the Exempt Override Amount for the first exemption and Amount per Credit/Exemption for each additional exemption</i></p> <p>(Base Amount + 1ST Exempt Override Amount + ((# of Exemptions – 1) x Amount Per Credit/Exemption) + (Percent of Excess x Excess))</p> | <p>Manage Employee Taxes</p> <p>Manage State Taxes</p> <p>Manage State Tax Withholding Adjustments</p> |

| | Calculation | Related Screens |
|---------------|--|-------------------------|
| | <p>Case 2: 1st Exempt Override = "Y" AND Other Amount 1 <> 0.00 AND # of Credits = 1</p> <p><i>Use the Exempt Override Amount</i></p> <p>(Base Amount + 1ST Exempt Override Amount + ((# of Exemptions – 1) x Amount Per Credit/Exemption) + (Percent of Excess x Excess))</p> <p>Case 3: 1st Exempt Override = "Y" AND Other Amount 1 <> 0.00 AND # of Credits >1</p> <p><i>Use the Exempt Override Amount for the first exemption, then the Other Amount 1 for the second exemption, and Amount per Credit/Exemption for each additional exemption</i></p> <p>(Base Amount + 1ST Exempt Override Amount + Other Amount 1 + ((# of Credits – 2) x Amount Per Credit/Exemption) + (Percent of Excess x Excess))</p> <p>Case 4: 1ST Exempt Override = "N" <i>Use the Amount per Credit/Exemption for each all exemptions</i></p> <p>(Base Amount + (# of Credits x Amount Per Credit/Exemption) + (Percent of Excess x Excess))</p> | |
| Equals | Annual Taxable Wages | |
| | <p>Apply Annual Taxable Wages to the appropriate State Tax Table.</p> <p>Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax</p> | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |

| | Calculation | Related Screens |
|------------------------------|--|-----------------------|
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for Pay Period | |
| Plus | Additional State Withholding Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for Pay Period | |

Montana (MT)

State Information

Montana Employer's Tax Guide

<https://app.mt.gov/myrevenue/Endpoint/DownloadPdf?yearId=705>

Costpoint uses Montana's Withholding Tax Formula for Computerized Payroll Systems

Montana Employee's Withholding Allowance and Exemption Certificate (MW-4)

<https://app.mt.gov/myrevenue/Endpoint/DownloadPdf?yearId=871>

Data Setup for Montana

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|---|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married: Select this status if the employee's Withholding State Filing Status is Married on the W-4. ▪ Single or Married but w/h at higher Single rate: Select this status if the employee's Withholding State Filing Status is Single or Married, but Withhold at Higher Single Rate on the W-4. |
| Withholding State Exemptions | Enter the number of allowances being claimed by the employee on the W-4. |

| MONTANA (MT) | | |
|--|---|---|
| Montana State Taxes (PRMSTI) | State: MT (Montana) | |
| | Effective Date | 01/01/2020 |
| | Unemployment Limit | 34,100.00 |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Montana State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 6.0000% |
| | Tax Based On | G |
| | Round W/H Amount (CP7) | Y |
| | Fed W/H Credit Limit | 0.00 |
| | FICA W/H Credit Limit | 0.00 |
| | Exempt Amount Married | 0.00 |
| | Exempt Amount Single | 0.00 |
| | Exempt Amount Other | 0.00 |
| | Dependent Credit Amount | 0.00 |
| | Credit Amount | 0.00 |
| | No Standard Deduction if Zero Exemptions | N |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N |
| | Low W/H Rate | 0.0000% |
| | Nonresident Alien Additional Amount | 0.00 |
| Montana State Standard Deductions (PRMSSD) | Montana does not have a standard deduction amount. | |

MONTANA (MT)

Montana
State Tax
Tables
(PRMSTT)

State: MT

Effective Date: 01/01/2019

Filing Status: Married

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|----------------------|
| 0.00 | 0.00 | 1.8000% |
| 7,000.00 | 126.00 | 4.4000% |
| 15,000.00 | 478.00 | 6.0000% |
| 120,000.00 | 6,778.00 | 6.6000% |

State: MT

Effective Date: 01/01/2019

Filing Status: Single or Married but w/h at higher Single rate

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|----------------------|
| 0.00 | 0.00 | 1.8000% |
| 7,000.00 | 126.00 | 4.4000% |
| 15,000.00 | 478.00 | 6.0000% |
| 120,000.00 | 6,778.00 | 6.6000% |

Montana
Personal
Exemption
Allowance
(PRMSTAC)

State: MT

Type: Personal Exemption Allowance

Effective Date: 01/01/2019

Filing Status: Married

Wage Type: Gross Wages

| For Annualized Wages Over | Base Amt | Amt Per Credit/Exe mption | Exemption Threshold | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt |
|---------------------------------|-------------|---------------------------------|------------------------|----------------|--|---|
| 0.00 | 0.00 | 1,900.00 | 0 | 0.00% | N | 0.00 |

State: MT

| MONTANA (MT) | | | | | | | |
|--------------|---|----------|--------------------------|---------------------|-------------|---------------------------------------|-------------------------------------|
| | Type: Personal Exemption Allowance | | | | | | |
| | Effective Date: 01/01/2019 | | | | | | |
| | Filing Status: Single or Married but w/h at higher Single rate | | | | | | |
| | Wage Type: Gross Wages | | | | | | |
| | For Annualized Wages Over | Base Amt | Amt Per Credit/Exemption | Exemption Threshold | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt |
| | 0.00 | 0.00 | 1,900.00 | 0 | 0.00% | N | 0.00 |

Processing

Tax Calculation & Special Programming

| | Calculation | Related Screens |
|-------------------|--|---|
| | Gross Pay | Manage Payroll Records-Pay Types subtask |
| Less | MT Tax Exempt Deduction Amounts | Manage Deductions |
| Less | MT Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | Adjusted Annualized Gross Income | |
| Less | Exemption Amount Withholding State Exemptions times Exemption Amount | Manage Employee Taxes Manage State Taxes |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the appropriate State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for Pay Period | |

| | | |
|------------------------------|--|-----------------------|
| Add | Additional State Withholding Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for Pay Period | |

Nebraska (NE)

State Information

Nebraska Circular EN

http://www.revenue.nebraska.gov/circ-en/2017/2017cir-en_whole.pdf

Costpoint uses Nebraska's Percentage Method to calculate Nebraska tax withholding.

Employee Withholding Allowance Certificate (W-4N)

https://revenue.nebraska.gov/sites/revenue.nebraska.gov/files/doc/tax-forms/f_w4.pdf

Data Setup for Nebraska

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---|--|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married: Select this status if the employee's filing status is Married on the W-4. ▪ Single or Married but w/h at higher Single rate: Select this status if the employee's filing status is Single or Married, but withhold at higher Single rate on the W-4. |
| Withholding State Exemptions | Enter the number of allowances being claimed by the employee on the W-4. |
| Exempt from Nebraska Minimum Withholding Rule | Select this check box if the employee is exempt from Nebraska's minimum withholding rules. Employees can be exempt from Nebraska's minimum withholding rules if the employee provides satisfactory evidence that a Nebraska state withholding that is less than the minimum is not an attempt to evade state tax withholding. |

| NEBRASKA (CA) | | |
|-----------------------------|-----------------------------------|--|
| Manage State Taxes (PRMSTI) | State: NE (Nebraska) | |
| | Nebraska-Override Low Withholding | Select this checkbox to apply Nebraska's special withholding procedures when calculating Nebraska state tax withholding. If checked, the NE state tax withholding of eligible employees will be compared to a minimum withholding amount (as defined by Nebraska). If the employee's withholding is less than the minimum, the minimum will be withheld from the employee. |
| | Effective Date | 01/01/2017 |

| NEBRASKA (CA) | | |
|---------------|---|--|
| | Unemployment Limit | 9,000.00 |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Nebraska State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 5.0000% |
| | Tax Based On | G |
| | Round W/H Amount (CP7) | N |
| | Fed W/H Credit Limit | 0.00 |
| | FICA W/H Credit Limit | 0.00 |
| | Exempt Amount Married | 1,960.00 |
| | Exempt Amount Single | 1,960.00 |
| | Exempt Amount Other | 0.00 |
| | Dependent Credit Amount | 0.00 |
| | Credit Amount | 0.00 |
| | Low W/H Rate | 50.00% |
| | No Standard Deduction if Zero Exemptions | N |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N |
| | Nonresident Alien Additional Amount | 0.00 |
| Manage State | State: NE | |

NEBRASKA (CA)Standard
Deductions
(PRMSSD)**Effective Date:** 01/01/2017**Filing Status:** Married

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|-----------------------------|----------------|------------------------|---------|---------|
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |

State: NE**Effective Date:** 01/01/2017**Filing Status:** Single or Married but w/h at higher Single rate

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|-----------------------------|----------------|------------------------|---------|---------|
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |

Manage
State Tax
Tables
(PRMSTT)**State:** NE**Effective Date:** 01/01/2017**Filing Status:** Married


| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|----------------------|
| 0.00 | 0.00 | 0.0000% |
| 7,100.00 | 0.00 | 2.2600% |
| 10,610.00 | 79.33 | 3.2200% |
| 26,420.00 | 588.41 | 4.9100% |
| 41,100.00 | 1,309.20 | 6.2000% |
| 50,990.00 | 1,922.38 | 6.5900% |
| 67,620.00 | 3,018.30 | 6.9500% |

State: NE**Effective Date:** 01/01/2017**Filing Status:** Single or Married but w/h at higher Single rate

| NEBRASKA (CA) | | | |
|---------------|-------------------------|----------|-------------------|
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 0.0000% |
| | 2,975.00 | 0.00 | 2.2600% |
| | 5,480.00 | 56.61 | 3.2200% |
| | 17,790.00 | 452.99 | 4.9100% |
| | 25,780.00 | 845.30 | 6.2000% |
| | 32,730.00 | 1,276.20 | 6.5900% |
| | 61,470.00 | 3,170.17 | 6.9500% |

Processing

Tax Calculation & Special Programming

 Indicates Special Programming

Step 1



Calculate the Actual Tax Withholding Amount


| | Calculation | Related Screens |
|---------------|---|---|
| | Gross Pay | Manage Payroll Records- Pay Types subtask |
| Less | NE Tax Exempt Deduction Amounts | Manage Deductions |
| Less | NE Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | Adjusted Annualized Gross Income | |
| Less | Exemption Amount Withholding State Exemptions times Exemption Amount | Manage Employee Taxes Manage State Taxes |
| Equals | Annual Taxable Wages | |

| | Calculation | Related Screens |
|-------------------|--|-------------------------|
| | Apply Annual Taxable Wages to the appropriate State Tax Table. $\text{Annualized State Tax Liability} = ((\text{Annual Taxable Wages} - \text{For Taxable Income Over Amount}) \times \text{Tax Percentage}) + \text{Base Tax}$ | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Actual Tax Withholding for Pay Period Note that if this amount is less than zero, the Initial Actual Tax Withholding for Pay Period will be set to zero. | |
| Add | Additional State Withholding Amount (If applicable) | Manage Employee Taxes |
| Equals | Actual Tax Withholding for Pay Period | |

Step 2


Calculate the Minimum Tax Withholding Amount

| | Calculation | Related Screens |
|---------------|--|---|
| | Gross Pay | Manage Payroll Records- Pay Types subtask |
| Less | NE Tax Exempt Deduction Amounts | Manage Deductions |
| Less | NE Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | Adjusted Annualized Gross Income | |
| Less | Exemption Amount <u>Married Withholding State Filing Status</u>  Exemption Amount = 2 x Exempt Amt Married <u>Single/None Withholding State Filing Status</u>  Exemption Amount = 1 x Exempt Amt Single Note that when determining the minimum withholding amount, the number of State Withholding Exemptions | Manage Employee Taxes Manage State Taxes |

| | Calculation | Related Screens |
|-------------------|--|---------------------------------|
| | assigned to the employee in the Manage Employee Taxes screen will be ignored. | |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the appropriate State Tax Table. $\text{Annualized State Tax Liability} = ((\text{Annual Taxable Wages} - \text{For Taxable Income Over Amount}) \times \text{Tax Percentage}) + \text{Base Tax}$ | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Minimum Tax Withholding for Pay Period Note that the Additional State Withholding Amount will not be added to the Initial Minimum Tax Withholding for Pay Period. | |
| Multiply |  Multiply the Initial Minimum Tax Withholding for Pay Period by Low W/H Rate | Manage State Taxes (Calculated) |
| Equals | Minimum Tax Withholding for Pay Period | |

Step 3

Compare the Minimum Tax Withholding Amount to the Actual Tax Withholding Amount

| | Calculation | Related Screens |
|------------------------------|--|--------------------|
| Compare |  Compare the Actual Tax Withholding for the Pay Period to the Minimum Tax Withholding for the Pay Period. If the Actual Tax Withholding for the Pay Period is less than the Minimum Tax Withholding for the Pay Period, set the Tax Withholding for the Pay Period equal to the Minimum Tax Withholding for the Pay Period. Otherwise, set the Tax Withholding for the Pay Period equal to the Actual Tax Withholding for the Pay Period. | (Calculated) |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for Pay Period | |

Nevada (NV)

State Information

No withholding tax.

Data Setup for Nevada

| NEVADA (NV) | | |
|-----------------------------|---|---|
| Manage State Taxes (PRMSTI) | State: NV (Nevada) | |
| | Effective Date | 01/01/2020 |
| | Unemployment Limit | 32,500.00 |
| | Unemployment Rate | The Delttek Tax Table Update patch will bring the SUTA Rate forward from the most recent Nevada State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 0.0000% |
| | Tax Based On | <None> |
| | Round W/H Amount (CP7) | N |
| | Fed W/H Credit Limit | 0.00 |
| | FICA W/H Credit Limit | 0.00 |
| | Exempt Amount Married | 0.00 |
| | Exempt Amount Single | 0.00 |
| | Exempt Amount Other | 0.00 |
| | Dependent Credit Amount | 0.00 |
| | Credit Amount | 0.00 |
| | No Standard Deduction if Zero Exemptions | N |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N |
| | Low W/H Rate | 0.0000% |

Nevada (NV)

| NEVADA (NV) | | |
|-------------|--|------|
| | Nonresident Alien Additional Amount | 0.00 |

New Hampshire (NH)

State Information

No withholding tax.

Data Setup for New Hampshire

| NEW HAMPSHIRE (NH) | | |
|-----------------------------------|---|--|
| Manage State Taxes (PRMSTI) | State: NH (New Hampshire) | |
| | Effective Date | 01/01/2012 |
| | Unemployment Limit | 14,000.00 |
| | Unemployment Rate | The Delttek Tax Table Update patch will bring the SUTA Rate forward from the most recent New Hampshire State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 0.0000% |
| | Tax Based On | <None> |
| | Round W/H Amount (CP7) | N |
| | Fed W/H Credit Limit | 0.00 |
| | FICA W/H Credit Limit | 0.00 |
| | Exempt Amount Married | 0.00 |
| | Exempt Amount Single | 0.00 |
| | Exempt Amount Other | 0.00 |
| | Dependent Credit Amount | 0.00 |
| | Credit Amount | 0.00 |
| | No Standard Deduction if Zero Exemptions | N |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N |
| | Low W/H Rate | 0.0000% |

| NEW HAMPSHIRE (NH) | | |
|--------------------|--|------|
| | Nonresident Alien Additional Amount | 0.00 |

New Jersey (NJ)

State Information

New Jersey Gross Income Tax Instruction Booklet


<https://www.state.nj.us/treasury/taxation/pdf/current/njwt.pdf>

New Jersey Withholding Allowance Certificate (NJ-W4)

<https://www.state.nj.us/treasury/taxation/pdf/current/njw4.pdf>

Data Setup for New Jersey

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|--|--|
| <p>Withholding State Filing Status</p> | <ul style="list-style-type: none"> ▪ Rate Table C: Select this filing status if the employee has opted to use Rate Table "C" on his/her New Jersey Withholding Allowance Certificate (NJ-W4). ▪ Rate Table D: Select this filing status if the employee has opted to use Rate Table "D" on his/her New Jersey Withholding Allowance Certificate (NJ-W4). ▪ Rate Table E: Select this filing status if the employee has opted to use Rate Table "E" on his/her New Jersey Withholding Allowance Certificate (NJ-W4). ▪ Married or Rate Table B: Select this filing status if either of the following applies to the employee: <ul style="list-style-type: none"> ▪ The employee has opted to use Rate Table "B" on his/her New Jersey Withholding Allowance Certificate (NJ-W4). ▪ The employee has selected a filing status of Married/Civil Union Couple Joint, Head of Household, or Qualifying Widow(er)/Surviving Civil Union Partner and line #3 is blank on his/her New Jersey Withholding Allowance Certificate (NJ-W4). ▪ Single or Rate Table A: Select this filing status if either of the following applies to the employee: <ul style="list-style-type: none"> ▪ The employee has opted to use Rate Table "A" on his/her New Jersey Withholding Allowance Certificate (NJ-W4). ▪ The employee has selected a filing status of Single, or Married/Civil Union Couple Separate and line #3 is blank on his/her New Jersey Withholding Allowance Certificate (NJ-W4). <div style="border: 1px solid black; padding: 5px; margin-top: 10px;">  <p>Employees are not required to complete a Form NJ-W4. If they do not complete a form, the marital status reported on Line 3 of the Federal W-4 Form must be used for New Jersey purposes.</p> </div> |
|--|--|

| | |
|------------------------------|---|
| Withholding State Exemptions | Enter the number of allowances claimed by the employee. |
|------------------------------|---|

| NEW JERSEY (NJ) | | |
|-----------------------------|---|--|
| Manage State Taxes (PRMSTI) | State: NJ (New Jersey) | |
| | Effective Date | 01/01/2020 |
| | Unemployment Limit | 35,300.00 |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent New Jersey State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 0.0000% |
| | Tax Based On | G |
| | Round W/H Amount (CP7) | N |
| | Fed W/H Credit Limit | 0.00 |
| | FICA W/H Credit Limit | 0.00 |
| | Exempt Amount Married | 0.00 |
| | Exempt Amount Single | 0.00 |
| | Exempt Amount Other | 0.00 |
| | Dependent Credit Amount | 0.00 |
| | Credit Amount | 0.00 |
| | No Standard Deduction if Zero Exemptions | N |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N |
| | Low W/H Rate | 0.0000% |
| | Nonresident Alien Additional Amount | 0.00 |

| NEW JERSEY (NJ) | | |
|---|--|--|
| Manage State Tax Withholding Adjustments (PRMSTAC) | State: NJ Effective Date: 01/01/2019 Filing Status: Rate Table C Type: Personal Exemption Allowances | |
| | Wage Type | For Annualized Wage Over/Wage Basis |
| | | Amount per Credit/Exemption |
| | Gross Wages | 0.00 |
| | | 1,000.00 |
| | State: NJ Effective Date: 01/01/2019 Filing Status: Rate Table D Type: Personal Exemption Allowances | |
| | Wage Type | For Annualized Wage Over/Wage Basis |
| | | Amount per Credit/Exemption |
| | Gross Wages | 0.00 |
| | | 1,000.00 |
| | State: NJ Effective Date: 01/01/2019 Filing Status: Rate Table E Type: Personal Exemption Allowances | |
| | Wage Type | For Annualized Wage Over/Wage Basis |
| | | Amount per Credit/Exemption |
| | Gross Wages | 0.00 |
| | | 1,000.00 |
| | State: NJ Effective Date: 01/01/2019 Filing Status: Married or Rate Table B Type: Personal Exemption Allowances | |
| | Wage Type | For Annualized Wage Over/Wage Basis |
| | | Amount per Credit/Exemption |
| | | |
| | | |

| NEW JERSEY (NJ) | | | | | |
|--|---|--|--------------------------------|---------|---------|
| | Gross Wages | 0.00 | 1,000.00 | | |
| | State: NJ Effective Date: 01/01/2019 Filing Status: Single or Rate Table A Type: Personal Exemption Allowances | | | | |
| | Wage Type | For Annualized Wage Over/Wage Basis | Amount per Credit/Exemption | | |
| | Gross Wages | 0.00 | 1,000.00 | | |
| Manage State Standard Deductions (PRMSSD) | State: NJ Effective Date: 01/01/2019 Filing Status: Married or Rate Table B | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| | 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |
| | State: NJ Effective Date: 01/01/2019 Filing Status: Single or Rate Table A | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| | 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |
| | State: NJ Effective Date: 01/01/2019 Filing Status: Rate Table C | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| | 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |

NEW JERSEY (NJ)**State:** NJ**Effective Date:** 01/01/2019**Filing Status:** Rate Table D

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|---------|---------|
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |

State: NJ**Effective Date:** 01/01/2019**Filing Status:** Rate Table E

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|---------|---------|
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |

Manage State
Tax Tables
(PRMSTT)**State:** NJ**Effective Date:** 01/01/2019**Filing Status:** Single or Rate Table A

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|------------|-------------------|
| 0.00 | 0.00 | 1.5000% |
| 20,000.00 | 300.00 | 2.0000% |
| 35,000.00 | 600.00 | 3.9000% |
| 40,000.00 | 795.00 | 6.1000% |
| 75,000.00 | 2,930.00 | 7.0000% |
| 500,000.00 | 32,680.00 | 9.9000% |
| 5,000,000.00 | 478,180.00 | 11.8000% |

State: NJ**Effective Date:** 01/01/2019**Filing Status:** Married or Rate Table B

NEW JERSEY (NJ)

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|------------|----------------------|
| 0.00 | 0.00 | 1.5000% |
| 20,000.00 | 300.00 | 2.0000% |
| 50,000.00 | 900.00 | 2.7000% |
| 70,000.00 | 1,440.00 | 3.9000% |
| 80,000.00 | 1,830.00 | 6.1000% |
| 150,000.00 | 6,100.00 | 7.0000% |
| 500,000.00 | 30,600.00 | 9.9000% |
| 5,000,000.00 | 476,100.00 | 11.8000% |

State: NJ

Effective Date: 01/01/2019

Filing Status: Rate Table C

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|------------|----------------------|
| 0.00 | 0.00 | 1.5000% |
| 20,000.00 | 300.00 | 2.3000% |
| 40,000.00 | 760.00 | 2.8000% |
| 50,000.00 | 1,040.00 | 3.5000% |
| 60,000.00 | 1,390.00 | 5.6000% |
| 150,000.00 | 6,430.00 | 6.6000% |
| 500,000.00 | 29,530.00 | 9.9000% |
| 5,000,000.00 | 475,030.00 | 11.8000% |

State: NJ

Effective Date: 01/01/2019

Filing Status: Rate Table D

NEW JERSEY (NJ)

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|------------|----------------------|
| 0.00 | 0.00 | 1.5000% |
| 20,000.00 | 300.00 | 2.7000% |
| 40,000.00 | 840.00 | 3.4000% |
| 50,000.00 | 1,180.00 | 4.3000% |
| 60,000.00 | 1,610.00 | 5.6000% |
| 150,000.00 | 6,650.00 | 6.5000% |
| 500,000.00 | 29,400.00 | 9.9000% |
| 5,000,000.00 | 474,900.00 | 11.8000% |

State: NJ**Effective Date:** 01/01/2019**Filing Status:** Rate Table E

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|------------|----------------------|
| 0.00 | 0.00 | 1.5000% |
| 20,000.00 | 300.00 | 2.0000% |
| 35,000.00 | 600.00 | 5.8000% |
| 100,000.00 | 4,370.00 | 6.5000% |
| 500,000.00 | 30,370.00 | 9.9000% |
| 5,000,000.00 | 475,870.00 | 11.8000% |

Processing

Tax Calculation

| | Calculation | Related Screens |
|------------------------------|--|---|
| | Gross Pay | Manage Payroll Records |
| Less | NJ Tax Exempt Deduction Amounts | Manage Deductions |
| Less | NJ Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | NJ Annualized Adjusted Gross Income | |
| Less | Withholding Allowance Amount (Withholding State Exemptions x Exemption Amount) | Manage Employee Taxes Manage State Taxes |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for pay period | |
| Add | State Withholding Additional Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for pay period | |

New Mexico (NM)

State Information

New Mexico State Withholding Tax Tables and Methods

<http://www.tax.newmexico.gov/withholding-tax-historic-rates.aspx>

Federal Withholding Allowance Certificate (W-4)

<http://www.irs.gov/pub/irs-pdf/fw4.pdf>

Data Setup for New Mexico

Manage Employee Taxes screen/Employee Payroll Setup menu

| | |
|---------------------------------|--|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married: Select this status if the employee's filing status is Married on the W-4. ▪ Single or Married but w/h at higher Single rate: Select this status if the employee's filing status is Single or Married, but withhold at higher Single rate on the W-4. ▪ Head of Household: Select this status if the employee is claiming Head of Household. |
| Withholding State Exemptions | Enter the number of personal exemptions the employee claimed on the W-4. |
| Withholding State Dependents | Enter 0 (zero). |
| Withholding State Credits | Enter 0 (zero). |

| NEW MEXICO (NM) | | | | |
|---|---|--|--------------|---------|
| Manage State Taxes (PRMSTI) | State: NM (New Mexico) | | | |
| | Effective Date | 01/01/2020 | | |
| | Unemployment Limit | 25,800.00 | | |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent New Mexico State Taxes record. The value can be edited if necessary. | | |
| | Supplemental Tax Rate | 4.9000% | | |
| | Tax Based On | G | | |
| | Round W/H Amount (CP7) | N | | |
| | Fed W/H Credit Limit | 0.00 | | |
| | FICA W/H Credit Limit | 0.00 | | |
| | Exempt Amount Married | 0.00 | | |
| | Exempt Amount Single | 0.00 | | |
| | Exempt Amount Other | 0.00 | | |
| | Dependent Credit Amount | 0.00 | | |
| | Credit Amount | 0.00 | | |
| | No Standard Deduction if Zero Exemptions | N | | |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N | | |
| | Low W/H Rate | 0.0000% | | |
| Nonresident Alien Additional Amount | 0.00 | | | |
| Manage State Standard Deductions (PRMSSD) | State: NM | | | |
| | Effective Date: 01/01/2020 | | | |
| | Filing Status: Head of Household | | | |
| | For Annualized | Base Amount | Percent Over | Minimum |
| | | | | Maximum |

NEW MEXICO (NM)

| | | | | |
|-----------|------|---------|------|------|
| Wage Over | | Excess | | |
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |

State: NM

Effective Date: 01/01/2020

Filing Status: Married

| | | | | |
|--------------------------|-------------|---------------------|---------|---------|
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |

State: NM

Effective Date: 01/01/2020

Filing Status: Single or Married but w/h at higher Single rate

| | | | | |
|--------------------------|-------------|---------------------|---------|---------|
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |

State Tax Withholding Adjustments (PRMSTAC)

State: NM

Effective Date: 01/01/2020

Filing Status: Head of Household

Type: Personal Exemption Allowances

| | | | |
|-------------|-------------------------------------|---------------------------------|-------------|
| Wage Type | For Annualized Wage Over/Wage Basis | Number of Exemptions or Credits | Base Amount |
| Gross Wages | 0.00 | 0 | 0.00 |

State: NM

Effective Date: 01/01/2020

Filing Status: Married

Type: Personal Exemption Allowances

| NEW MEXICO (NM) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|-------------------------------------|---------------------------------|-------------|-------------------------|----------|-------------------|------|------|---------|----------|------|---------|-----------|--------|---------|-----------|--------|---------|-----------|--------|---------|-----------|----------|---------|-----------|----------|---------|------------|----------|---------|
| | Wage Type | For Annualized Wage Over/Wage Basis | Number of Exemptions or Credits | Base Amount | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Gross Wages | 0.00 | 0 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>State: NM</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Single or Married but w/h at higher Single rate</p> <p>Type: Personal Exemption Allowances</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Wage Type | For Annualized Wage Over/Wage Basis | Number of Exemptions or Credits | Base Amount | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Gross Wages | 0.00 | 0 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Manage State Tax Tables (PRMSTT) | <p>State: NM</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Head of Household</p> <table border="1"> <thead> <tr> <th>For Taxable Income Over</th> <th>Base Tax</th> <th>Percent of Excess</th> </tr> </thead> <tbody> <tr> <td>0.00</td> <td>0.00</td> <td>0.0000%</td> </tr> <tr> <td>9,325.00</td> <td>0.00</td> <td>1.7000%</td> </tr> <tr> <td>17,325.00</td> <td>136.00</td> <td>3.2000%</td> </tr> <tr> <td>25,325.00</td> <td>392.00</td> <td>4.7000%</td> </tr> <tr> <td>33,325.00</td> <td>768.00</td> <td>4.9000%</td> </tr> <tr> <td>49,325.00</td> <td>1,552.00</td> <td>4.9000%</td> </tr> <tr> <td>73,325.00</td> <td>2,728.00</td> <td>4.9000%</td> </tr> <tr> <td>109,325.00</td> <td>4,492.00</td> <td>4.9000%</td> </tr> </tbody> </table> <p>State: NM</p> <p>Effective Date: 01/01/2020</p> | | | | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 0.0000% | 9,325.00 | 0.00 | 1.7000% | 17,325.00 | 136.00 | 3.2000% | 25,325.00 | 392.00 | 4.7000% | 33,325.00 | 768.00 | 4.9000% | 49,325.00 | 1,552.00 | 4.9000% | 73,325.00 | 2,728.00 | 4.9000% | 109,325.00 | 4,492.00 | 4.9000% |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.0000% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9,325.00 | 0.00 | 1.7000% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17,325.00 | 136.00 | 3.2000% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25,325.00 | 392.00 | 4.7000% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 33,325.00 | 768.00 | 4.9000% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 49,325.00 | 1,552.00 | 4.9000% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 73,325.00 | 2,728.00 | 4.9000% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 109,325.00 | 4,492.00 | 4.9000% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

NEW MEXICO (NM)**Filing Status:** Married

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|-------------------|
| 0.00 | 0.00 | 0.0000% |
| 12,400.00 | 0.00 | 1.7000% |
| 20,400.00 | 136.00 | 3.2000% |
| 28,400.00 | 392.00 | 4.7000% |
| 36,400.00 | 768.00 | 4.9000% |
| 52,400.00 | 1,552.00 | 4.9000% |
| 76,400.00 | 2,728.00 | 4.9000% |
| 112,400.00 | 4,492.00 | 4.9000% |

State: NM**Effective Date:** 01/01/2020**Filing Status:** Single or Married but w/h at higher Single rate

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|-------------------|
| 0.00 | 0.00 | 0.0000% |
| 6,200.00 | 0.00 | 1.7000% |
| 11,700.00 | 93.50 | 3.2000% |
| 17,200.00 | 269.50 | 4.7000% |
| 22,200.00 | 504.50 | 4.9000% |
| 32,200.00 | 994.50 | 4.9000% |
| 48,200.00 | 1,778.50 | 4.9000% |
| 71,200.00 | 2,905.50 | 4.9000% |

Processing

Tax Calculation

| | Calculation | Related Screens |
|------------------------------|--|---|
| | Gross Pay | Manage Payroll Records |
| Less | NM Tax Exempt Deduction Amounts | Manage Deductions |
| Less | NM Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | Annualized Adjusted Gross Income | |
| Less | Withholding Allowance Amount (Withholding State Exemptions x Exemption Amount) | Manage Employee Taxes Manage State Taxes |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for pay period | |
| Add | State Withholding Additional Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for pay period | |

New York (NY)

State Information

New York State Withholding Tax Tables and Methods

https://www.tax.ny.gov/pdf/publications/withholding/nys50_t_nys_120.pdf

Costpoint uses New York's Exact Calculation Method (Method II) to calculate New York withholding tax.

New York Withholding Allowance Certificate (Form IT-2104)

https://www.tax.ny.gov/pdf/current_forms/it/it2104_fill_in.pdf

Data Setup for New York

Manage Employee Taxes screen/Employee Payroll Setup menu

| | |
|---------------------------------|---|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married: Select this filing status if the employee is claiming Married on the IT-2104 form. ▪ Single or Married but w/h at higher Single rate: Select this filing status if the employee is claiming Single, Head of Household, or Married but Withhold at Higher Single Rate on the IT-2104 form. |
| Withholding State Exemptions | Enter the number of personal exemptions the employee claimed on the IT-2104 form. |
| Withholding State Dependents | Enter 0 (zero). |
| Withholding State Credits | Enter 0 (zero). |

| NEW YORK (NY) | | |
|-----------------------------|-----------------------------|--|
| Manage State Taxes (PRMSTI) | State: NY (New York) | |
| | Effective Date | 01/01/2020 |
| | Unemployment Limit | 11,600.00 |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent New York State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 9.6200% |
| | Tax Based On | G |

| NEW YORK (NY) | | |
|---------------|---|---------|
| | Round W/H Amount (CP7) | N |
| | Fed W/H Credit Limit | 0.00 |
| | FICA W/H Credit Limit | 0.00 |
| | Exempt Amount Married | 0.00 |
| | Exempt Amount Single | 0.00 |
| | Exempt Amount Other | 0.00 |
| | Dependent Credit Amount | 0.00 |
| | Credit Amount | 0.00 |
| | No Standard Deduction if Zero Exemptions | N |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N |
| | Low W/H Rate | 0.0000% |
| | Nonresident Alien Additional Amount | 0.00 |

NEW YORK (NY)

Manage State
Standard
Deductions
(PRMSSD)

State: NY

Effective Date: 01/01/2020

Filing Status: Married

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|-----------------------------|----------------|------------------------|----------|----------|
| 0.00 | 0.00 | 0.00% | 7,950.00 | 7,950.00 |

State: NY

Effective Date: 01/01/2020

Filing Status: Single or Married but w/h at higher Single rate

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|-----------------------------|----------------|------------------------|----------|----------|
| 0.00 | 0.00 | 0.00% | 7,400.00 | 7,400.00 |

Manage State
Tax Withholding
Adjustments
(PRMSTAC)

State: NY

Effective Date: 01/01/2020

Filing Status: Married

Type: Personal Exemption Allowances

| Wage Type | For Annualized Wage Over/Wage Basis | Amount per Credit/Exemption |
|-------------|--|--------------------------------|
| Gross Wages | 0.00 | 1,000.00 |

State: NY

Effective Date: 01/01/2020

Filing Status: Single or Married but w/h at higher Single rate

Type: Personal Exemption Allowances

| Wage Type | For Annualized Wage Over/Wage Basis | Amount per Credit/Exemption |
|-------------|--|--------------------------------|
| Gross Wages | 0.00 | 1,000.00 |

NEW YORK (NY)

 Manage State
Tax Tables
(PRMSTT)

State: NY

Effective Date: 01/01/2020

Filing Status: Married

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|------------|-------------------|
| 0.00 | 0.00 | 4.0000% |
| 8,499.99 | 340.00 | 4.5000% |
| 11,699.99 | 484.00 | 5.2500% |
| 13,899.99 | 600.00 | 5.9000% |
| 21,399.99 | 1,042.00 | 6.0900% |
| 80,649.99 | 4,650.00 | 6.4100% |
| 96,799.99 | 5,686.00 | 7.4600% |
| 107,649.99 | 6,495.00 | 7.9600% |
| 157,649.99 | 10,475.00 | 7.9400% |
| 211,549.99 | 14,755.00 | 6.9100% |
| 323,199.99 | 22,470.00 | 10.1900% |
| 373,199.99 | 27,565.00 | 7.3500% |
| 1,077,549.99 | 79,334.00 | 7.6500% |
| 2,155,349.99 | 161,786.00 | 94.5400% |
| 2,205,349.99 | 209,056.00 | 9.6200% |

State: NY

Effective Date: 01/01/2020

Filing Status: Single or Married but w/h at higher Single rate

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|-------------------|
| 0.00 | 0.00 | 4.0000% |

| NEW YORK (NY) | | | |
|-------------------------|---|------------|----------|
| | 8,499.99 | 340.00 | 4.5000% |
| | 11,699.99 | 484.00 | 5.2500% |
| | 13,899.99 | 600.00 | 5.9000% |
| | 21,399.99 | 1,042.00 | 6.0900% |
| | 80,649.99 | 4,650.00 | 6.4100% |
| | 96,799.99 | 5,686.00 | 7.4500% |
| | 107,649.99 | 6,494.00 | 7.9500% |
| | 157,649.99 | 10,469.00 | 6.9100% |
| | 215,399.99 | 14,459.00 | 9.2500% |
| | 265,399.99 | 19,084.00 | 7.3500% |
| | 1,077,549.99 | 78,777.00 | 52.0800% |
| | 1,127,549.99 | 104,817.00 | 9.6200% |
| New York Local Taxes | State: NY New York W-2 Reporting: Yonkers Effective Date: 01/01/2020 Tax Multiplier Rate: 16.7500% | | |

Processing

Tax Calculation

| | Calculation | Related Screens |
|--------------|---------------------------------|----------------------------|
| | Gross Pay | Manage Payroll Records |
| Less | NY Tax Exempt Deduction Amounts | Manage Deductions |
| Less | NY Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |

| | | |
|------------------------------|--|---|
| Equals | Annualized Adjusted Gross Income | |
| Less | Withholding Allowance Amount (Withholding State Exemptions x Exemption Amount) | Manage Employee Taxes Manage State Taxes |
| Less | Standard Deduction Amount | Manage State Standard Deductions |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for pay period | |
| Add | State Withholding Additional Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for pay period | |

North Carolina (NC)

State Information

Income Tax Withholding Tables and Instructions for Employers (NC-30)

https://files.nc.gov/ncdor/documents/files/2020-NC-30_Final.pdf

North Carolina Withholding Allowance Certificate (NC-4)

https://files.nc.gov/ncdor/documents/files/nc-4_web.pdf

Data Setup for North Carolina

Manage Employee Taxes screen/Employee Payroll Setup menu

| | |
|---------------------------------|---|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married or Qualifying Widow(er): Select this filing status if the employee is claiming a marital status of Married or Qualifying Widow(er) on the NC-4 form. ▪ Head of Household: Select this filing status if the employee is claiming a marital status of Head of Household on the NC-4 form. ▪ Single: Select this filing status if the employee is claiming a marital status of Single on the NC-4 form. |
| Withholding State Exemptions | Enter the number of personal allowances the employee is claiming on the NC-4 form. |

| North Carolina (NC) | | |
|-----------------------------|-----------------------------------|---|
| Manage State Taxes (PRMSTI) | State: NC (North Carolina) | |
| | Effective Date | 01/01/2020 |
| | Unemployment Limit | 25,200.00 |
| | Unemployment Rate | The Delttek Tax Table Update patch will bring the SUTA Rate forward from the most recent North Carolina State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 5.3500% |
| | Tax Based On | G |
| | Round W/H Amount (CP7) | Y |

| North Carolina (NC) | | | | | | |
|--|---|-------------|-----------------------------|-------------------|---------------------------------------|--|
| | Fed W/H Credit Limit | 0.00 | | | | |
| | FICA W/H Credit Limit | 0.00 | | | | |
| | Exempt Amount Married | 0.00 | | | | |
| | Exempt Amount Single | 0.00 | | | | |
| | Exempt Amount Other | 0.00 | | | | |
| | Dependent Credit Amount | 0.00 | | | | |
| | Credit Amount | 0.00 | | | | |
| | No Standard Deduction if Zero Exemptions | N | | | | |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N | | | | |
| | Low W/H Rate | 0.0000% | | | | |
| | Nonresident Alien Additional Amount | 0.00 | | | | |
| Manage State Tax Withholding Adjustments – Personal Exemption Allowances (PRMSTAC) | State: NC Effective Date: 01/01/2020 Type: Personal Exemption Allowance Filing Status: Married or Qualifying Widow(er) | | | | | |
| | For Annualized Wages Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
| | 0.00 | 0.00 | 2,500.00 | 0.00% | N | 0.00 |
| | State: NC Effective Date: 01/01/2020 Type: Personal Exemption Allowance Filing Status: Single | | | | | |
| | For Annualized | Base Amount | Amount Per Credit/ | Percent of Excess | 1 st Exempt Override | 1 st Exempt |

| North Carolina (NC) | | | | | | |
|---|--|-------------|-----------------------------|-------------------|---------------------------------------|--|
| | Wages Over | | Exemption | | (Y/N) | Override Amount |
| | 0.00 | 0.00 | 2,500.00 | 0.00% | N | 0.00 |
| | <p>State: NC</p> <p>Effective Date: 01/01/2020</p> <p>Type: Personal Exemption Allowance</p> <p>Filing Status: Head of Household</p> | | | | | |
| | For Annualized Wages Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
| | 0.00 | 0.00 | 2,500.00 | 0.00% | N | 0.00 |
| Manage State Standard Deductions (PRMSSD) | <p>State: NC</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Married or Qualifying Widow(er)</p> | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | |
| | 0.00 | 0.00 | 0.00% | 10,750.00 | 10,750.00 | |
| | <p>State: NC</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Single</p> | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | |
| | 0.00 | 0.00 | 0.00% | 10,750.00 | 10,750.00 | |
| | <p>State: NC</p> <p>Effective Date: 01/01/2020</p> <p>Filing Status: Head of Household</p> | | | | | |
| | For Annualized | Base Amount | Percent Over Excess | Minimum | Maximum | |
| | | | | | | |
| | | | | | | |

| North Carolina (NC) | | | | | | |
|---|--|------|----------|-----------|-------------------|--|
| | Wage Over | | | | | |
| | 0.00 | 0.00 | 0.0000% | 16,125.00 | 16,125.00 | |
| Manage State Tax Tables (PRMSTT) | State: NC Effective Date: 01/01/2020 Filing Status: Married or Qualifying Widow(er) | | | | | |
| | For Taxable Income Over | | Base Tax | | Percent of Excess | |
| | 0.00 | | 0.00 | | 5.3500% | |
| | State: NC Effective Date: 01/01/2020 Filing Status: Single | | | | | |
| | For Taxable Income Over | | Base Tax | | Percent of Excess | |
| | 0.00 | | 0.00 | | 5.3500% | |
| | State: NC Effective Date: 01/01/2020 Filing Status: Head of Household | | | | | |
| | For Taxable Income Over | | Base Tax | | Percent of Excess | |
| | 0.00 | | 0.00 | | 5.3500% | |

Processing

Tax Calculation & Special Programming

| | Calculation | Related Screens |
|--|-------------|--|
| | Gross Pay | Manage Payroll Records- Pay Types subtask |

| | Calculation | Related Screens |
|------------------------------|--|---|
| Less | NC Tax Exempt Deduction Amounts | Manage Deductions |
| Less | NC Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | Projected Adjusted Annualized Gross Income | |
| Less | Standard Deduction Amount | Manage State Standard Deductions |
| Less | Exemption Amount Withholding State Exemptions times Exemption Amount | Manage Employee Taxes Manage State Tax Withholding Adjustments |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the appropriate State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for Pay Period | |
| Add | Additional State Withholding Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Actual Tax Withholding for Pay Period | |

North Dakota (ND)

State Information

North Dakota Income Tax Withholding

<https://www.nd.gov/tax/data/upfiles/media/rates-and-instructions.pdf?20191209214910>

Federal Withholding Allowance Certificate (W-4)

<http://www.irs.gov/pub/irs-pdf/fw4.pdf>

Data Setup for North Dakota

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|---|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ MARRIED: Select this filing status if the employee claimed a status of Married on the W-4 before 2020. ▪ SINGLE OR MARRIED: Select this filing status if the employee claimed a status of Single or Married, but Withhold at Higher Single Rate on the W-4 before 2020. ▪ MARRIED WITH 2020 W4: Select this filing status if the employee claimed a status of Married filing jointly on the W-4 for 2020 and after. ▪ SINGLE WITH 2020 W4: Select this filing status if the employee claimed a status of Single or Married filing separately on the W-4 for 2020 and after ▪ HEAD OF HOUSEHOLD: Select this filing status if the employee claimed a status of Head of household on the W-4 for 2020 and after. |
| Withholding State Exemptions | Enter the number of allowances claimed by the employee. |

| NORTH DAKOTA (ND) | | |
|-----------------------------|---|--|
| Manage State Taxes (PRMSTI) | State: ND (North Dakota) | |
| | Effective Date | 01/01/2020 |
| | Unemployment Limit | 37,900.00 |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent North Dakota State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 1.8400% |
| | Tax Based On | G |
| | Round W/H Amount (CP7) | Y |
| | Fed W/H Credit Limit | 0.00 |
| | FICA W/H Credit Limit | 0.00 |
| | Exempt Amount Married | 0.00 |
| | Exempt Amount Single | 0.00 |
| | Exempt Amount Other | 0.00 |
| | Dependent Credit Amount | 0.00 |
| | Credit Amount | 0.00 |
| | No Standard Deduction if Zero Exemptions | N |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N |
| | Low W/H Rate | 0.0000% |
| | Nonresident Alien Additional Amount | 0.00 |

NORTH DAKOTA (ND)

Manage State
Standard
Deductions
(PRMSSD)

State: ND**Effective Date:** 01/01/2020**Filing Status:** MARRIED (Married with W-4 before 2020)

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|-----------------------------|----------------|------------------------|---------|---------|
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |

State: ND**Effective Date:** 01/01/2020**Filing Status:** SINGLE OR MARRIED (Single with W-4 before 2020)

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|-----------------------------|----------------|------------------------|---------|---------|
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |

State: ND**Effective Date:** 01/01/2020**Filing Status:** MARRIED WITH 2020 W4 (Married with W-4 for 2020 and after)

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|-----------------------------|----------------|------------------------|---------|---------|
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |

State: ND**Effective Date:** 01/01/2020**Filing Status:** SINGLE WITH 2020 W4 (Single with W-4 for 2020 and after)

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|-----------------------------|----------------|------------------------|---------|---------|
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |

| NORTH DAKOTA (ND) | | | | | |
|--|---|-------------------------------------|-----------------------------|---------|---------|
| | State: ND | | | | |
| | Effective Date: 01/01/2020 | | | | |
| | Filing Status: HEAD OF HOUSEHOLD (Head of Household) | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| | 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |
| Manage State Tax Withholding Adjustments (PRMSTAC) | State: ND | | | | |
| | Effective Date: 01/01/2020 | | | | |
| | Filing Status: MARRIED (Married with W-4 before 2020) | | | | |
| | Type: Personal Exemption Allowances | | | | |
| | Wage Type | For Annualized Wage Over/Wage Basis | Amount per Credit/Exemption | | |
| | Gross Wages | 0.00 | 4,300.00 | | |
| | State: ND | | | | |
| | Effective Date: 01/01/2020 | | | | |
| | Filing Status: SINGLE OR MARRIED (Single with W-4 before 2020) | | | | |
| | Type: Personal Exemption Allowances | | | | |
| Wage Type | For Annualized Wage Over/Wage Basis | Amount per Credit/Exemption | | | |
| Gross Wages | 0.00 | 4,300.00 | | | |
| State: ND | | | | | |
| Effective Date: 01/01/2020 | | | | | |
| Filing Status: MARRIED WITH 2020 W4 (Married with W-4 for 2020 and after) | | | | | |
| Type: Personal Exemption Allowances | | | | | |
| Wage Type | For Annualized Wage Over/Wage Basis | Amount per Credit/Exemption | | | |
| Gross Wages | 0.00 | 0.00 | | | |

| NORTH DAKOTA (ND) | | | |
|----------------------------------|---|-------------------------------------|-----------------------------|
| | State: ND Effective Date: 01/01/2020 Filing Status: SINGLE WITH 2020 W4 (Single with W-4 for 2020 and after) Type: Personal Exemption Allowances | | |
| | Wage Type | For Annualized Wage Over/Wage Basis | Amount per Credit/Exemption |
| | Gross Wages | 0.00 | 0.00 |
| | State: ND Effective Date: 01/01/2020 Filing Status: HEAD OF HOUSEHOLD (Head of Household) Type: Personal Exemption Allowances | | |
| | Wage Type | For Annualized Wage Over/Wage Basis | Amount per Credit/Exemption |
| | Gross Wages | 0.00 | 0.00 |
| Manage State Tax Tables (PRMSTT) | State: ND Effective Date: 01/01/2020 Filing Status: MARRIED (Married with W-4 before 2020) | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 0.0000% |
| | 12,400.00 | 0.00 | 1.1000% |
| | 45,925.00 | 368.78 | 2.0400% |
| | 93,375.00 | 1,336.76 | 2.2700% |
| | 135,750.00 | 2,298.67 | 2.6400% |
| | 232,700.00 | 4,858.15 | 2.9000% |
| | State: ND | | |

NORTH DAKOTA (ND)**Effective Date:** 01/01/2020**Filing Status:** SINGLE OR MARRIED (Single with W-4 before 2020)

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|-----------|----------------------|
| 0.00 | 0.00 | 0.0000% |
| 6,200.00 | 0.00 | 1.1000% |
| 46,325.00 | 441.38 | 2.0400% |
| 103,350.00 | 1,604.69 | 2.2700% |
| 208,850.00 | 3,999.54 | 2.6400% |
| 446,800.00 | 10,281.42 | 2.9000% |

State: ND**Effective Date:** 01/01/2020**Filing Status:** MARRIED WITH 2020 W4 (Married with W-4 for 2020 and after)

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|----------------------|
| 0.00 | 0.00 | 0.0000% |
| 12,399.99 | 0.00 | 1.1000% |
| 45,924.99 | 368.78 | 2.0400% |
| 93,374.99 | 1,336.76 | 2.2700% |
| 135,749.99 | 2,298.67 | 2.6400% |
| 232,699.99 | 4,858.15 | 2.9000% |

State: ND**Effective Date:** 01/01/2020**Filing Status:** SINGLE WITH 2020 W4 (Single with W-4 for 2020 and after)

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|----------------------|
| 0.00 | 0.00 | 0.0000% |

| NORTH DAKOTA (ND) | | | |
|--|----------------------------|-----------|----------------------|
| | 6,199.99 | 0.00 | 1.1000% |
| | 46,324.99 | 441.38 | 2.0400% |
| | 103,349.99 | 1,604.69 | 2.2700% |
| | 208,849.99 | 3,999.54 | 2.6400% |
| | 446,799.99 | 10,281.42 | 2.9000% |
| State: ND Effective Date: 01/01/2020 Filing Status: HEAD OF HOUSEHOLD (Head of Household) | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 0.0000% |
| | 9,324.99 | 0.00 | 1.1000% |
| | 63,074.99 | 591.25 | 2.0400% |
| | 148,124.99 | 2,326.27 | 2.2700% |
| | 234,024.99 | 4,276.20 | 2.6400% |
| | 449,924.99 | 9,975.96 | 2.9000% |

Processing

Tax Calculation

| | Calculation | Related Screens |
|---------------|-------------------------------------|------------------------|
| | Gross Pay | Manage Payroll Records |
| Less | ND Tax Exempt Deduction Amounts | Deductions |
| Less | ND Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |
| Equals | ND Annualized Adjusted Gross Income | |

| | Calculation | Related Screens |
|------------------------------|--|-------------------------------|
| Less | Withholding Allowance Amount (Withholding State Exemptions x Exemption Amount) | Employee Taxes State Taxes |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divide By | Pay Frequency | Pay Periods |
| Equals | Initial Tax Withholding for pay period | |
| Add | State Withholding Additional Amount (If applicable) | Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for pay period | |

Ohio (OH)

State Information

Ohio Employer Withholding Taxes – Optional Computer Formula

https://www.tax.ohio.gov/Portals/0/employer_withholding/2020%20Tables/WTH_OptionalComputerFormula_2020.pdf

Ohio Withholding Exemption Certificate (IT 4)

https://www.tax.ohio.gov/portals/0/forms/employer_withholding/generic/wth_it4.pdf

Data Setup for Ohio

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|--|
| Withholding State Filing Status | All Filers, Married and Single: Select this filing status for all employees |
| Withholding State Exemptions | Enter the number of personal and dependent exemptions the employee claimed on the IT 4 form. |
| Withholding State Dependents | Enter 0 (zero). |
| Withholding State Credits | Enter 0 (zero). |

| OHIO (OH) | | |
|-----------------------------|---|--|
| Manage State Taxes (PRMSTI) | State: OH (OHIO) | |
| | Effective Date | 01/01/2020 |
| | Unemployment Limit | 9,000.00 |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Ohio State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 3.5000% |
| | Tax Based On | G |
| | Round W/H Amount (CP7) | Y |
| | Fed W/H Credit Limit | 0.00 |
| | FICA W/H Credit Limit | 0.00 |
| | Exempt Amount Married | 0.00 |
| | Exempt Amount Single | 0.00 |
| | Exempt Amount Other | 0.00 |
| | Dependent Credit Amount | 0.00 |
| | Credit Amount | 0.00 |
| | No Standard Deduction if Zero Exemptions | N |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N |
| | Low W/H Rate | 0.0000% |
| | Nonresident Alien Additional Amount | 0.00 |

| OHIO (OH) | | | | | |
|--|--|-------------------------------------|-----------------------------|---------|---------|
| Manage State Standard Deductions (PRMSSD) | State: OH | | | | |
| | Effective Date: 01/01/2020 | | | | |
| | Filing Status: All Filers, Married and Single | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| | 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |
| There is no standard deduction for Ohio. | | | | | |
| Manage State Tax Withholding Adjustments (PRMSTAC) | State: OH | | | | |
| | Effective Date: 01/01/2020 | | | | |
| | Filing Status: All Filers, Married and Single | | | | |
| | Type: Personal Exemption Allowances | | | | |
| | Wage Type | For Annualized Wage Over/Wage Basis | Amount per Credit/Exemption | | |
| | Gross Wages | 0.00 | 650.00 | | |
| Manage State Tax Tables (PRMSTT) | State: OH | | | | |
| | Effective Date: 01/01/2020 | | | | |
| | Filing Status: All Filers, Married and Single | | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | |
| | 0.00 | 0.00 | 0.5160% | | |
| | 5,000.00 | 25.80 | 1.0320% | | |
| | 10,000.00 | 77.40 | 2.0640% | | |
| | 15,000.00 | 180.60 | 2.5800% | | |
| | 20,000.00 | 309.60 | 3.0960% | | |
| | 40,000.00 | 928.80 | 3.6120% | | |
| | 80,000.00 | 2,373.60 | 4.1280% | | |
| 100,000.00 | 3,199.20 | 5.1600% | | | |

Processing

Tax Calculation

| | Calculation | Related Screens |
|------------------------------|--|---|
| | Gross Pay | Manage Payroll Records |
| Less | OH Tax Exempt Deduction Amounts | Manage Deductions |
| Less | OH Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | OH Annualized Adjusted Gross Income | |
| Less | Withholding Allowance Amount (Withholding State Exemptions x Exemption Amount) | Manage Employee Taxes Manage State Taxes |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for pay period | |
| Add | State Withholding Additional Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for pay period | |

Oklahoma (OK)

State Information

Oklahoma Income Tax Withholding Tables

<https://www.ok.gov/tax/documents/2019WHTables.pdf>

Federal Withholding Allowance Certificate (W-4)

<http://www.irs.gov/pub/irs-pdf/fw4.pdf>

Data Setup for Oklahoma

Manage Employee Taxes screen/Employee Payroll Setup menu

| | |
|---------------------------------|--|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married: Select this status if the employee's filing status is Married on the W-4. ▪ Single or Married but w/h at higher Single rate: Select this status if the employee's filing status is Single or Married, but withhold at higher Single rate on the W-4. |
| Withholding State Exemptions | Enter the number of allowances being claimed by the employee on the W-4. |

| OKLAHOMA (OK) | | |
|-----------------------------|-----------------------------|--|
| Manage State Taxes (PRMSTI) | State: OK (Oklahoma) | |
| | Effective Date | 01/01/2020 |
| | Unemployment Limit | 18,700.00 |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Oklahoma State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 5.0000% |
| | Tax Based On | G |
| | Round W/H Amount (CP7) | Y |
| | Fed W/H Credit Limit | 0.00 |
| | FICA W/H Credit Limit | 0.00 |

| OKLAHOMA (OK) | | | | |
|---|--|-------------|---------------------|-----------------|
| | Exempt Amount Married | 0.00 | | |
| | Exempt Amount Single | 0.00 | | |
| | Exempt Amount Other | 0.00 | | |
| | Dependent Credit Amount | 0.00 | | |
| | Credit Amount | 0.00 | | |
| | No Standard Deduction if Zero Exemptions | N | | |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N | | |
| | Low W/H Rate | 0.0000% | | |
| | Nonresident Alien Additional Amount | 0.00 | | |
| Manage State Standard Deductions (PRMSSD) | State: OK Effective Date: 01/01/2019 Filing Status: Married | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum Maximum |
| | 0.00 | 0.00 | 0.0000% | 0.00 0.00 |
| | State: OK Effective Date: 01/01/2019 Filing Status: Single or Married but w/h at higher Single rate | | | |
| Manage State Tax Tables (PRMSTT) | State: OK Effective Date: 01/01/2019 Filing Status: Married | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum Maximum |
| | 0.00 | 0.00 | 0.0000% | 0.00 0.00 |
| | | | | |

OKLAHOMA (OK)

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|----------------------|
| \$0 | 0.00 | 0.0000% |
| \$12,700 | 0.00 | 0.5000% |
| \$14,700 | 10.00 | 1.0000% |
| \$17,700 | 40.00 | 2.0000% |
| \$20,200 | 90.00 | 3.0000% |
| \$22,500 | 159.00 | 4.0000% |
| \$24,900 | 255.00 | 5.0000% |

State: OK

Effective Date: 01/01/2019

Filing Status: Single or Married but w/h at higher Single rate

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|----------------------|
| \$0 | 0.00 | 0.0000% |
| \$6,350 | 0.00 | 0.5000% |
| \$7,350 | 5.00 | 1.0000% |
| \$8,850 | 20.00 | 2.0000% |
| \$10,100 | 45.00 | 3.0000% |
| \$11,250 | 79.50 | 4.0000% |
| \$13,550 | 171.50 | 5.0000% |

| OKLAHOMA (OK) | | | | | | | |
|---|--|----------|---------------------------|---------------------|-------------|---------------------------|-------------------------|
| Manage State Tax Withholding Adjustments (PRMSTAC) <i>Personal Exemption Allowance</i> | State: OK Type: Personal Exemption Allowance Effective Date: 01/01/2019 Filing Status: Married Wage Type: Gross Wages | | | | | | |
| | For Annualized Wages Over | Base Amt | Amt Per Credit /Exemption | Exemption Threshold | % of Excess | 1st Exempt Override (Y/N) | 1st Exempt Override Amt |
| | 0.00 | 0.00 | 1,000.00 | 0 | 0.00% | N | 0.00 |
| | State: OK Type: Personal Exemption Allowance Effective Date: 01/01/2019 Filing Status: Single Wage Type: Gross Wages | | | | | | |
| | For Annualized Wages Over | Base Amt | Amt Per Credit /Exemption | Exemption Threshold | % of Excess | 1st Exempt Override (Y/N) | 1st Exempt Override Amt |
| | 0.00 | 0.00 | 1,000.00 | 0 | 0.00% | N | 0.00 |

Processing

Tax Calculation & Special Programming

| | Calculation | Related Screens |
|--------------|---------------------------------|--|
| | Gross Pay | Manage Payroll Records-Pay Types subtask |
| Less | OK Tax Exempt Deduction Amounts | Manage Deductions |
| Less | OK Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |

| | Calculation | Related Screens |
|------------------------------|--|---|
| Equals | Adjusted Annualized Gross Income | |
| Less | Exemption Amount Withholding State Exemptions times Exemption Amount | Manage Employee Taxes Manage State Taxes |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the appropriate State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for Pay Period | |
| Add | Additional State Withholding Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for Pay Period | |

Oregon (OR)

State Information

Oregon Payroll Withholding Instructions

https://www.oregon.gov/DOR/forms/FormsPubs/withholding-tax-formulas_206-436_2020.pdf

Costpoint uses the Oregon Computer Formula

Oregon Employee's Withholding Allowance Certificate (OR-W-4)

https://www.oregon.gov/DOR/forms/FormsPubs/form-or-W-4_101-402_2020.pdf

Data Setup for Oregon

Manage Employee Taxes screen/Employee Payroll Setup menu

| | |
|---------------------------------|--|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married or Single with 3 or more allowances: Select this filing status if the employee is married or single and claiming three or more allowances. ▪ Single with 2 or less allowances: Select this filing status if the employee is single and claiming less than three allowances. <p>Note that the filing status assigned in Costpoint dictates the standard deduction amount for the employee.</p> |
| Withholding State Exemptions | This field should be zero since Oregon does not have any exemption amount. |
| Withholding State Credits | Enter the number of allowances the employee is claiming. |

| OREGON (OR) | | |
|-----------------------------------|---|--|
| Manage State Taxes (PRMSTI) | State: OR (Oregon) | |
| | Effective Date | 01/01/2020 |
| | Unemployment Limit | 42,100.00 |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Oregon State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 8.0000% |
| | Tax Based On | G |
| | Round W/H Amount (CP7) | N |
| | Fed W/H Credit Limit | 0.00 |
| | FICA W/H Credit Limit | 0.00 |
| | Exempt Amount Married | 0.00 |
| | Exempt Amount Single | 0.00 |
| | Exempt Amount Other | 0.00 |
| | Dependent Credit Amount | 0.00 |
| | Credit Amount | 210.00 |
| | No Standard Deduction if Zero Exemptions | N |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N |
| | Low W/H Rate | 0.0000% |
| | Nonresident Alien Additional Amount | 0.00 |

| OREGON (OR) | | | | | | | |
|---|--|----------------|---------------------------|-------------|---------------------------------------|-------------------------------------|----------------|
| Manage State Standard Deductions (PRMSSD) | State: OR Effective Date: 01/01/2020 Filing Status: Married or Single with 3 or more allowances | | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | |
| | 0.00 | 4,630.00 | 0.0000% | 4,630.00 | 4,630.00 | | |
| | State: OR Effective Date: 01/01/2020 Filing Status: Single with 2 or less allowances | | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | |
| 0.00 | 2,315.00 | 0.0000% | 2,315.00 | 2,315.00 | | | |
| Manage State Tax Withholding Adjustments (PRMSTAC) <i>Federal W/H Credit Limit</i> | State: OR Type: Federal W/H Credit Limit Effective Date: 01/01/2020 Filing Status: Single with 2 or less allowances Wage Type: Gross Wages Exemption Threshold: 0 | | | | | | |
| | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Credit Limit 1 |
| | 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 6,950.00 |
| | 49,999.99 | 0.00 | 0.00 | 0.00% | N | 0.00 | 6,950.00 |
| | 124,999.99 | 0.00 | 0.00 | 0.00% | N | 0.00 | 5,550.00 |
| | 129,999.99 | 0.00 | 0.00 | 0.00% | N | 0.00 | 4,150.00 |
| | 134,999.99 | 0.00 | 0.00 | 0.00% | N | 0.00 | 2,750.00 |
| | 139,999.99 | 0.00 | 0.00 | 0.00% | N | 0.00 | 1,350.00 |
| | | | | | | | |
| | | | | | | | |

| OREGON (OR) | | | | | | | |
|--|---|----------|---------------------------|-------------|---------------------------------------|-------------------------------------|----------------|
| | 144,999.99 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 |
| | State: OR Type: Federal W/H Credit Limit Effective Date: 01/01/2020 Filing Status: Married or Single with 3 or more allowances Wage Type: Gross Wages Exemption Threshold: 0 | | | | | | |
| | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Credit Limit 1 |
| | 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 6,950.00 |
| | 49,999.99 | 0.00 | 0.00 | 0.00% | N | 0.00 | 6,950.00 |
| | 249,999.99 | 0.00 | 0.00 | 0.00% | N | 0.00 | 5,550.00 |
| | 259,999.99 | 0.00 | 0.00 | 0.00% | N | 0.00 | 4,150.00 |
| | 269,999.99 | 0.00 | 0.00 | 0.00% | N | 0.00 | 2,750.00 |
| | 279,999.99 | 0.00 | 0.00 | 0.00% | N | 0.00 | 1,350.00 |
| | 289,999.99 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 |
| Manage State Tax Withholding Adjustments (PRMSTAC) <i>Withholding Table</i> | State: OR Type: Withholding Table Effective Date: 01/01/2020 Filing Status: Single with 2 or less allowances Wage Type: Gross Wages Exemption Threshold: 0 | | | | | | |
| | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Base Limit 1 |
| | 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 |
| | 40,734.99 | 539.00 | 0.00 | 8.75% | N | 0.00 | 9,050.00 |

OREGON (OR)

| | | | | | | |
|------------|-----------|------|-------|---|------|------------|
| 124,999.99 | 10,685.00 | 0.00 | 9.90% | N | 0.00 | 125,000.00 |
|------------|-----------|------|-------|---|------|------------|

State: OR

Type: Withholding Table

Effective Date: 01/01/2020

Filing Status: Married or Single with 3 or more allowances

Wage Type: Gross Wages


Exemption Threshold: 0

| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | Base Limit 1 |
|--------------------------------------|-----------|---------------------------|-------------|---------------------------------------|-------------------------------------|--------------|
| 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 | 0.00 |
| 38,419.99 | 1,078.00 | 0.00 | 8.75% | N | 0.00 | 18,100.00 |
| 249,999.99 | 21,369.00 | 0.00 | 9.90% | N | 0.00 | 250,000.00 |



| OREGON (OR) | | | |
|--|--|----------|-------------------|
| Manage State Tax Tables (PRMSTT) <i>Annual wages up to \$50,000</i> | State: OR Effective Date: 01/01/2020 Filing Status: Married or Single with 3 or more allowances | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 210.00 | 4.7500% |
| | 7,200.00 | 552.00 | 6.7500% |
| | 18,100.00 | 1,288.00 | 8.7500% |
| | State: OR Effective Date: 01/01/2020 Filing Status: Single with 2 or less allowances | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 210.00 | 4.7500% |
| | 3,600.00 | 381.00 | 6.7500% |
| | 9,050.00 | 749.00 | 8.7500% |



Processing

Tax Calculation & Special Programming

 Refers to special programming

| | Calculation | Related Screens |
|-------------|--------------------------------|--|
| | Gross Pay | Manage Payroll Records Manage Employee Salary Information |
| Less | OR Tax Exempt Deduction Amount | Manage Deductions |
| Less | OR Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |

| | | |
|---------------|---|--|
| Equals | Wages | |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | Annualized Wages | |
| Less | <p> Federal W/H Credit</p> <p>Apply in State Tax Withholding Adjustments where Type is Federal W/H Credit Limit</p> <p>Federal W/H Credit Limit = Other Amount 1</p> <p>Annualized Fed W/H Amt = Fed W/H Amt x Pay Frequency</p> <p>IF Federal W/H Credit Limit >= Annual Fed W/H Amt Federal W/H Credit = Annualized Fed W/H Amt ELSE Federal W/H Credit = Federal W/H Credit Limit END IF</p> <p><i>IF employee's State Withholding Status = 'SINGLE' (Single with 2 or less allowances) and he/she has <u>3 or more</u> State Withholding Credits, treat the employee as if he/she has an Oregon State Withholding Status of 'Married or Single with 3 or more allowances when getting the Federal W/H Credit Limit Amount from the Oregon State Tax Withholding Adjustments table.</i></p> | <p>UPDATED 2015 (Calculated) – special programming</p> |
| Less | <p>Standard Deduction Amount</p> <p> IF employee's State Withholding Status = 'SINGLE' (Single with 2 or less allowances) and he/she has <u>3 or more</u> State Withholding Credits, treat the employee as if he/she has an Oregon State Withholding Status of 'Married or Single with 3 or more allowances ' when getting the Standard Deduction Amount from the Oregon State Standard Deductions table.</p> | <p>Manage State Standard Deductions – <i>special programming</i></p> |
| Equals | Annual Taxable Wages (BASE) | |

| | | |
|---------------|--|---|
| | <p> Apply in either State Tax Tables or State Tax Withholding Adjustments</p> <p>Case 1: Annualized Wages < 50,000 Apply Annual Taxable Wages to the State Tax Table</p> <p>Annualized State Tax Liability = ((Annual Taxable Wages – For Taxable Income Over Amount) x Tax Percentage) + Base Tax</p> <p>Case 2: Annualized Wages >= 50,000 Apply Annual Taxable Wages to the State Tax Withholding Adjustments</p> <p>Annualized State Tax Liability = Base Amt + [(Annualized Wage – Other Limit) x Excess Rate]</p> <p>Case 2 Legend: Annualized Wage = For Annualized Wage Over/Wage Basis Base Amt = Base Amt Other Limit = Other Amount 1 Excess Rate = % of Excess</p> <p><i>IF the employee's State Withholding Status = 'SINGLE' (Single with 2 or less allowances) and he/she has 3 or more State Withholding Credits, treat the employee as if he/she has an Oregon State Withholding Status of 'Married or Single with 3 or more allowances' when applying the Annual Taxable Wages to the Oregon State Tax Tables / State Tax Withholding Adjustments table.</i></p> | Manage State Tax Tables – <i>special programming</i> |
| Equals | Initial Tax Withholding for pay period | |
| Less | <p> Personal Exemption Credit Amount (State Withholding Credits x Credit Amount)</p> <p>Effective Payroll Year 2014 IF employee's State Withholding Status = 'SINGLE' (Single with 2 or less allowances) AND Annualized Wages > 100,000, THEN Personal Exemption Credit Amount = 0.</p> | <p>Manage Employee Taxes</p> <p>Manage State Taxes</p> <p>special programming added effective payroll year 2014</p> |

| | | |
|------------------------------|--|-----------------------|
| | <p>IF employee's State Withholding Status = 'MARRIED OR SINGLE' (Married or Single with 3 or more allowances)</p> <p>AND Annualized Wages > 200,000</p> <p>THEN Personal Exemption Credit Amount = 0.</p> | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Add | State Withholding Additional Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for pay period | |

Pennsylvania (PA)

State Information

Pennsylvania Employer Withholding Information Guide

<https://www.revenue.pa.gov/FormsandPublications/FormsforBusinesses/EmployerWithholding/Documents/rev-415.pdf>



Pennsylvania does not have a form similar to the Federal W-4. Pennsylvania state withholding is based on a flat tax rate. There are no allowances based on dependents claimed, marital status, age, etc.

Data Setup for Pennsylvania

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|--|
| Withholding State Filing Status | All Filers, Married and Single: Select this filing status for all employees |
| No. of Exempt | Enter 0 (zero). |
| Withholding State Dependents | Enter 0 (zero). |
| Withholding State Credits | Enter 0 (zero). |

| PENNSYLVANIA (PA) | | |
|-----------------------------|---------------------------------|--|
| Manage State Taxes (PRMSTI) | State: PA (Pennsylvania) | |
| | Effective Date | 01/01/2018 |
| | Unemployment Limit | 10,000 |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Pennsylvania State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 0.0000% |
| | Tax Based On | G |
| | Round W/H Amount (CP7) | N |
| | Fed W/H Credit Limit | 0.00 |

| PENNSYLVANIA (PA) | | | | | |
|---|--|-------------|---------------------|---------|---------|
| | FICA W/H Credit Limit | 0.00 | | | |
| | Exempt Amount Married | 0.00 | | | |
| | Exempt Amount Single | 0.00 | | | |
| | Exempt Amount Other | 0.00 | | | |
| | Dependent Credit Amount | 0.00 | | | |
| | Credit Amount | 0.00 | | | |
| | No Standard Deduction if Zero Exemptions | N | | | |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N | | | |
| | Low W/H Rate | 0.0000% | | | |
| | Nonresident Alien Additional Amount | 0.00 | | | |
| Manage State Standard Deductions (PRMSSD) | State: PA | | | | |
| | Effective Date: 01/01/2017 | | | | |
| | Filing Status: All Filers, Married and Single | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| | 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |
| Manage State Tax Tables (PRMSTT) | <u>Pennsylvania Withholding Tax Tables (Effective 1/1/2013)</u> | | | | |
| | State: PA | | | | |
| | Effective Date: 01/01/2017 | | | | |
| | Filing Status: All Filers, Married and Single | | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | |
| | 0.00 | 0.00 | 3.0700% | | |

Processing

Tax Calculation

| | Calculation | Related Screens |
|------------------------------|--|----------------------------|
| | Gross Pay | Manage Payroll Records |
| Less | PA Tax Exempt Deduction Amounts | Manage Deductions |
| Less | PA Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for pay period | |
| Add | State Withholding Additional Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for pay period | |

Puerto Rico (PR)

State Information

Puerto Rico Guidelines

http://www.hacienda.gobierno.pr/sites/default/files/tablas_retencion_2017_2.pdf

Data Setup for Puerto Rico

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|---|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Single claiming all personal exemptions: Select this filing status if the employee is a single person or a married person not living with a spouse and claiming all of the personal exemptions. ▪ Married claiming all personal exemptions: Select this filing status if the employee is a married person, filing jointly, and claiming all of the personal exemption for withholding purposes or if the employee is the Head of Household. ▪ Head of Household: Select this filing status if the employee is claiming Head of Household. ▪ Married filing separate, claim all exemptions: Select this filing status if the employee is a married person living with spouse, filing separately and claiming all of the personal exemptions for withholding. ▪ Person claiming no personal exemptions: Select this status if the employee is a person claiming none of the personal exemptions for withholding. ▪ Married filing jointly, claim half the exemptions: Select this filing status if the employee is a married person filing jointly and claiming half of the personal exemptions for withholding purposes. |
| Withholding State Exemptions | Enter a number that represents the allowances claimed based on deductions. |
| Withholding State Dependents | Enter the number of dependent exemptions that are being claimed. |
| Withholding State Credits | Enter 0 (zero). |

| Puerto Rico (PR) | | |
|-----------------------------------|---|---|
| Manage State Taxes (PRMSTI) | State: Puerto Rico (PR) | |
| | Effective Date | 01/01/2017 |
| | Unemployment Limit | 10,500 |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Puerto Rico State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 0.0000% |
| | Tax Based On | G |
| | Round W/H Amount | N |
| | Fed W/H Credit Limit | 0.00 |
| | FICA W/H Credit Limit | 0.00 |
| | Exempt Amount Married | 0.00 |
| | Exempt Amount Single | 0.00 |
| | Exempt Amount Other | 0.00 |
| | Dependent Credit Amount | 0.00 |
| | Credit Amount | 0.00 |
| | No Standard Deduction if Zero Exemptions | N |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N |
| | Low W/H Rate | 0.0000% |
| | Nonresident Alien Additional Amount | 0.00 |

| Puerto Rico (PR) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--------------------------------------|-------------------|--|--|--|--------------------------------------|--------------|--------------|--------------|--------------|------|------|--------|-------|---|------|----|----|----------|----------|---------------------------|-------------|------------------------------|-------------------|---------------------------------------|--|------|------|--------|-------|---|------|---------------------------|-------------|------------------------------|-------------------|---------------------------------------|--|------|------|----------|-------|---|------|
| Manage State Tax Withholding Adjustments (PRMSTAC) <i>Personal Exemption Allowance</i> | <p>State: PR Type: Age Exemption Effective Date: 01/01/2017 Filing Status: <all filing statuses> Wage Type: Gross Wages Exemption Threshold: 0</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>For Annualized Wage Over/ Wage Basis</th> <th>Base Amt</th> <th>Amt Per Credit/ Exemption</th> <th>% of Excess</th> <th>1st Ex-empt Override (Y/N)</th> <th>1st Ex-empt Override Amt</th> <th>Age Limit 1</th> <th>Age Limit 2</th> <th>Other Rate 1</th> <th>Other Rate 2</th> </tr> </thead> <tbody> <tr> <td>0.00</td> <td>0.00</td> <td>40,000</td> <td>0.00%</td> <td>N</td> <td>0.00</td> <td>16</td> <td>26</td> <td>0.00 00%</td> <td>0.00 00%</td> </tr> </tbody> </table> <p>State: PR Type: Personal Exemption Allowance Effective Date: 01/01/2017 Filing Status: <all filing statuses></p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>For Annualized Wages Over</th> <th>Base Amount</th> <th>Amount Per Credit/ Exemption</th> <th>Percent of Excess</th> <th>1st Exempt Override (Y/N)</th> <th>1st Exempt Override Amount</th> </tr> </thead> <tbody> <tr> <td>0.00</td> <td>0.00</td> <td>500.00</td> <td>0.00%</td> <td>N</td> <td>0.00</td> </tr> </tbody> </table> <p>State: PR Type: Dependent Exemption Allowance Effective Date: 01/01/2017 Filing Status: <all filing statuses></p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>For Annualized Wages Over</th> <th>Base Amount</th> <th>Amount Per Credit/ Exemption</th> <th>Percent of Excess</th> <th>1st Exempt Override (Y/N)</th> <th>1st Exempt Override Amount</th> </tr> </thead> <tbody> <tr> <td>0.00</td> <td>0.00</td> <td>2,500.00</td> <td>0.00%</td> <td>N</td> <td>0.00</td> </tr> </tbody> </table> <p>State: PR Type: Personal Credits Effective Date: 01/01/2017</p> | For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Age Limit 1 | Age Limit 2 | Other Rate 1 | Other Rate 2 | 0.00 | 0.00 | 40,000 | 0.00% | N | 0.00 | 16 | 26 | 0.00 00% | 0.00 00% | For Annualized Wages Over | Base Amount | Amount Per Credit/ Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount | 0.00 | 0.00 | 500.00 | 0.00% | N | 0.00 | For Annualized Wages Over | Base Amount | Amount Per Credit/ Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount | 0.00 | 0.00 | 2,500.00 | 0.00% | N | 0.00 |
| For Annualized Wage Over/ Wage Basis | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Ex-empt Override (Y/N) | 1 st Ex-empt Override Amt | Age Limit 1 | Age Limit 2 | Other Rate 1 | Other Rate 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 40,000 | 0.00% | N | 0.00 | 16 | 26 | 0.00 00% | 0.00 00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Annualized Wages Over | Base Amount | Amount Per Credit/ Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 500.00 | 0.00% | N | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Annualized Wages Over | Base Amount | Amount Per Credit/ Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 2,500.00 | 0.00% | N | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Puerto Rico (PR) | | | | | |
|---|---|-------------|-----------------------------|-------------------|--|
| | Filing Status: <all filing statuses> | | | | |
| | For Annualized Wages Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) |
| | 0.00 | 0.00 | 0.00 | 0.00% | N |
| | | | | | 1 st Exempt Override Amount |
| | State: PR | | | | |
| | Type: Veteran Exemption | | | | |
| | Effective Date: 01/01/2017 | | | | |
| | Filing Status: <all filing statuses> | | | | |
| | For Annualized Wages Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) |
| | 0.00 | 1,500.00 | 0.00 | 0.00% | N |
| | | | | | 1 st Exempt Override Amount |
| | State: PR | | | | |
| | Type: Special Deduction | | | | |
| | Effective Date: 01/01/2017 | | | | |
| | Filing Status: <all filing statuses> | | | | |
| | For Annualized Wages Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) |
| | 0.00 | 0.00 | 0.00 | 0.00% | N |
| | | | | | 1 st Exempt Override Amount |
| Manage State Standard Deductions (PRMSSD) | State: PR | | | | |
| | Effective Date: 01/01/2017 | | | | |
| | Filing Status: Married filing separate, claim all exemptions | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |

Puerto Rico (PR)

| | | | | |
|------|----------|---------|----------|----------|
| 0.00 | 3,500.00 | 0.0000% | 3,500.00 | 3,500.00 |
|------|----------|---------|----------|----------|

State: PR

Effective Date: 01/01/2017

Filing Status: Married filing jointly, claim half the exemptions

| | | | | |
|--------------------------|-------------|---------------------|----------|----------|
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| 0.00 | 3,500.00 | 0.0000% | 3,500.00 | 3,500.00 |

State: PR

Effective Date: 01/01/2017

Filing Status: Single claiming all personal exemptions

| | | | | |
|--------------------------|-------------|---------------------|----------|----------|
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| 0.00 | 3,500.00 | 0.0000% | 3,500.00 | 3,500.00 |

State: PR

Effective Date: 01/01/2017

Filing Status: Person claiming no personal exemptions

| | | | | |
|--------------------------|-------------|---------------------|---------|---------|
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |

State: PR

Effective Date: 01/01/2017

Filing Status: Married claiming all personal exemptions


| | | | | |
|--------------------------|-------------|---------------------|----------|----------|
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| 0.00 | 7,000.00 | 0.0000% | 7,000.00 | 7,000.00 |

State: PR

| Puerto Rico (PR) | | | | | |
|----------------------------------|---|-------------|---------------------|----------|----------|
| | Effective Date: 01/01/2017 | | | | |
| | Filing Status: Head of Household | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| | 0.00 | 7,000.00 | 0.0000% | 7,000.00 | 7,000.00 |
| Manage State Tax Tables (PRMSTT) | State: PR | | | | |
| | Effective Date: 01/01/2017 | | | | |
| | Filing Status: <all filing statuses> | | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | |
| | 0.00 | 0.00 | 0.0000% | | |
| | 9,000.00 | 630.00 | 7.0000% | | |
| | 25,000.00 | 2,380.00 | 14.0000% | | |
| | 41,500.00 | 6,945.00 | 25.0000% | | |
| | 61,500.00 | 11,865.00 | 33.0000% | | |

Processing


Tax Calculation & Special Programming

 Refers to special programming

| | Calculation | Related Screens |
|----------------------|---------------------------------|----------------------------|
| | Gross Pay | Manage Payroll Records |
| Less | PR Tax Exempt Deduction Amounts | Manage Deductions |
| Less | PR Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Multiplied by | Pay Frequency | Manage Pay Periods |

| | Calculation | Related Screens |
|---------------|---|--|
| Equals | PR Annualized Adjusted Gross Income | |
| | <p>Age Exemption Amount</p> <p>Only if State has Age Exemption record in PRMSTAC as of the Effective Date and the following are true:</p> <ul style="list-style-type: none"> Annualized Gross Wages <u>is greater than</u> Amt Per Credit/Exemption Employee's Age is between Age Limit 1 and Age Limit 2 Age of employee as of 12/31 of the tax year using [Manage Employee Information (LDMEINFO)] Birth Date. Employee is salaried [LDMEINFO] Employee Type is "Salaried Fixed Hours" or "Salaried Fluctuating hours" where Check Date is within the [Manage Employee Salary Information (LDMEHIS)] Effective Date and [LDMEHIS] End Date <p>Age Exemption Amount = Amt Per Credit/Exemption</p> <p>Else set tax withholding to 0.00 for the pay period if the following are true:</p> <ul style="list-style-type: none"> State has Age Exemption record in PRMSTAC as of the Effective Date Annualized Gross Wages <u>is less than or equal to</u> Amt Per Credit/Exemption Employee's Age is between Age Limit 1 and Age Limit 2 Age of employee as of 12/31 of the tax year using [LDMEINFO] Birth Date. Employee is salaried [LDMEINFO] Employee Type is "Salaried Fixed Hours" or "Salaried Fluctuating hours" where [PRMERF] Check Date is within the [LDMEHIS] Effective Date and [LDMEHIS] End Date | |
| Less | <p>Personal Exemption Amount</p> <p>Withholding State Exemptions x Amount per Exemption</p> | <p>Manage Employee Taxes</p> <p>Manage State Tax Withholding Adjustments</p> |

| | Calculation | Related Screens |
|---------------|---|--|
| | | Manage Employee Information |
| Less | <p>Veteran Exemption Amount</p> <p><u>Veteran Exemption Amount for Puerto Rico</u></p> <p>If Veteran Exemption is selected in the Manage Employee Taxes screen</p> <p>Then</p> <p>Veteran Exemption Amount = [PRMSTAC] Base Amount where the Type = Veteran Exemption</p> <p>Else</p> <p>Veteran Exemption Amount = 0.00</p> | <p>Manage Employee Taxes</p> <p>Manage State Tax Withholding Adjustments</p> |
| Less | <p>Dependent Exemption Amount</p> <p>(Withholding State Dependents x Amount per Dependent Exemption)</p> | <p>Manage Employee Taxes</p> <p>Manage State Tax Withholding Adjustments</p> |
| Less | Standard Deduction Amount | State Standard Deductions |
| Less | <p>Special Deduction Amount</p> <p><u>Special Deduction Amount for Puerto Rico</u></p> <p>If the following are true</p> <ul style="list-style-type: none"> • [PRMETAX] Special Deduction is selected • [PRPCPR] Timesheet Type ≠ Bonus <p>Then</p> <p>Special Deduction Amount = [PRMSTAC] Base Amount</p> <p><i>Note: Apply the Annualized Adjusted Gross Income</i></p> <p>Where</p> <p>[PRMSTAC]Type = Special Deduction</p> <p>Else</p> <p>Special Deduction Amount = 0.00</p> | <p>Manage Employee Taxes</p> <p>Manage State Tax Withholding Adjustments</p> |
| Equals | Annual Taxable Wages | |

| | Calculation | Related Screens |
|------------------------------|--|---|
| |  Apply Annual Taxable Wages to the State Tax Table Annualized State Tax Liability = (Annual Taxable Wages * Tax Percentage) - Base Tax | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for pay period | |
| Less | Personal Exemption Credit Amount (Withholding State Credits x Personal Credit Amount) | Manage Employee Taxes Manage State Tax Withholding Adjustments |
| Add | State Withholding Additional Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for pay period | |

Rhode Island (RI)

State Information

Rhode Island Employer's Income Tax Withholding Tables

<http://www.tax.ri.gov/forms/2020/Withholding/2020%20Withholding%20Tax%20Booklet.pdf>

Federal Withholding Allowance Certificate (W-4)

<http://www.tax.ri.gov/forms/2020/Withholding/RI%20W-4%202020.pdf>

Data Setup for Rhode Island

Manage Employee Taxes screen/Employee Payroll Setup menu

| | |
|---------------------------------|--|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married: Select this filing status if the employee is claiming a filing status of Married on the W-4. ▪ Single or Married but w/h at higher Single rate: Select this filing status if the employee is claiming a filing status of Single or Married but Withhold at Higher Single Rate on the W-4. |
| Withholding State Exemptions | Enter the number of exemptions claimed on the W-4. |
| Withholding State Dependents | Enter 0 (zero). |
| Withholding State Credits | Enter 0 (zero) |

| RHODE ISLAND (RI) | | |
|-----------------------------|---------------------------------|---|
| Manage State Taxes (PRMSTI) | State: RI (Rhode Island) | |
| | Effective Date | 01/01/2020 |
| | Unemployment Limit | 24,000.00 |
| | Unemployment Rate | The Delttek Tax Table Update patch will bring the SUTA Rate forward from the most recent Rhode Island State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 5.9900% |
| | Tax Based On | G |
| | Round W/H Amount (CP7) | N |

| RHODE ISLAND (RI) | | | | | | |
|---|---|---------|--|--|--|--|
| | Fed W/H Credit Limit | 0.00 | | | | |
| | FICA W/H Credit Limit | 0.00 | | | | |
| | Exempt Amount Married | 0.00 | | | | |
| | Exempt Amount Single | 0.00 | | | | |
| | Exempt Amount Other | 0.00 | | | | |
| | Dependent Credit Amount | 0.00 | | | | |
| | Credit Amount | 0.00 | | | | |
| | No Standard Deduction if Zero Exemptions | N | | | | |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N | | | | |
| | Low W/H Rate | 0.0000% | | | | |
| | Nonresident Alien Additional Amount | 0.00 | | | | |
| Manage State Tax Withholding Adjustments (PRMSTAC) <i>Personal Exemption Allowance</i> | State: RI Type: Personal Exemption Allowance Effective Date: 01/01/2020 Filing Status: Married | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| State: RI Type: Personal Exemption Allowance Effective Date: 01/01/2020 Filing Status: Single or Married but w/h at higher Single rate | | | | | | |

| RHODE ISLAND (RI) | | | | | | |
|---|--|-------------|-----------------------------|-------------------|---------------------------------------|--|
| | For Annualized Wages Over | Base Amount | Amount Per Credit/Exemption | Percent of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
| | 0.00 | 0.00 | 1,000.00 | 0.00% | N | 0.00 |
| | 231,500.00 | 0.00 | 0.00 | 0.00% | N | 0.00 |
| Manage State Standard Deductions (PRMSSD) | State: RI Effective Date: 01/01/2020 Filing Status: Married | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | |
| | 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 | |
| | State: RI Effective Date: 01/01/2020 Filing Status: Single or Married but w/h at higher Single rate | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | |
| | 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 | |
| Manage State Tax Tables (PRMSTT) | State: RI Effective Date: 01/01/2020 Filing Status: Married | | | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | | |
| | 0.00 | 0.00 | 3.7500% | | | |
| | 65,250.00 | 2,446.88 | 4.7500% | | | |
| | 148,350.00 | 6,394.13 | 5.9900% | | | |

| RHODE ISLAND (RI) | | | |
|---|----------------------------|----------|----------------------|
| State: RI | | | |
| Effective Date: 01/01/2020 | | | |
| Filing Status: Single or Married but w/h at higher Single rate | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 3.7500% |
| | 65,250.00 | 2,446.88 | 4.7500% |
| | 148,350.00 | 6,394.13 | 5.9900% |

Processing

Tax Calculation

| | Calculation | Related Screens |
|---------------|--|---|
| | Gross Pay | Manage Payroll Records |
| Less | RI Tax Exempt Deduction Amounts | Manage Deductions |
| Less | RI Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Less | Federal Withholding Amount (for pay period) | (Calculated) |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | Annualized Adjusted Gross Income | |
| Less | Personal Exemption Amount (Withholding State Exemptions x Amount per Exemption) | Manage Employee Taxes Manage State Tax Withholding Adjustments |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |

| | | |
|------------------------------|--|-----------------------|
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for pay period | |
| Add | State Withholding Additional Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for pay period | |

South Carolina (SC)

State Information

South Carolina Formula for Computing Withholding Tax

https://dor.sc.gov/forms-site/Forms/WH1603F_2020.pdf

Employee's Withholding Allowance Certificate (SC W-4)

https://www.sc.edu/about/offices_and_divisions/payroll/documents/scw42020.pdf

Data Setup for South Carolina

Manage Employee Taxes screen (People\Employee\Employee Payroll Information menu)

| | |
|--|---|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ MARRIED: Select this filing if the employee selected a filing status of "Married" on the W-4. ▪ SINGLE: Select this filing if the employee selected a filing status of "Single" or "Married, but withhold at higher Single rate" on the W-4. |
| Withholding State Exemptions | Enter the number of exemptions claimed on the W-4. |

Manage State Taxes screen (People\Payroll\State Taxes menu)

| | |
|------------------------------|--|
| Effective Date | 01/01/2020 |
| Unemployment Limit | 14,000.00 |
| Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent South Carolina State Taxes record. The value can be edited if necessary. |
| Supplemental Tax Rate | 7.0000% |
| Tax Based On | G |
| Round W/H Amount | N |
| Fed W/H Credit Limit | 0.00 |
| FICA W/H Credit Limit | 0.00 |
| Exempt Amount Married | 0.00 |
| Exempt Amount Single | 0.00 |
| Exempt Amount Other | 0.00 |

| | |
|--|---------|
| Dependent Credit Amount | 0.00 |
| Credit Amount | 0.00 |
| Nonresident Alien Additional Amount * | 0.00 |
| Low W/H Rate | 0.0000% |
| Apply Federal Supplemental Tax Rate to Bonus Checks | N |
| No Standard Deduction if Zero Exemptions | Y |

Manage State Tax Withholding Adjustments (People\Payroll\State Taxes menu)

State: SC

Filing Status: SINGLE (Single)

Effective Date: 01/01/2020

Type: Personal Exemption Allowance

| Wage Type | For Annualized Wage Over/Wage Basis | Base Amount | Amount per Credit Exemption |
|-------------|-------------------------------------|-------------|-----------------------------|
| Gross Wages | 0.00 | 0.00 | 2,590.00 |

State: SC

Filing Status: MARRIED (Married)

Effective Date: 01/01/2020

Type: Personal Exemption Allowance

| Wage Type | For Annualized Wage Over/Wage Basis | Base Amount | Amount per Credit Exemption |
|-------------|-------------------------------------|-------------|-----------------------------|
| Gross Wages | 0.00 | 0.00 | 2,590.00 |

State: SC

Manage State Standard Deductions (People\Payroll\State Taxes menu)

State: SC

Filing Status: SINGLE (Single)

Effective Date: 01/01/2020

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|---------|---------|
|--------------------------|-------------|---------------------|---------|---------|

South Carolina (SC)

| | | | | |
|------|------|----------|------|----------|
| 0.00 | 0.00 | 10.0000% | 0.00 | 3,820.00 |
|------|------|----------|------|----------|

State: SC

Filing Status: MARRIED (Married)

Effective Date: 01/01/2020

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|-----------------------------|-------------|------------------------|---------|----------|
| 0.00 | 0.00 | 10.0000% | 0.00 | 3,820.00 |

Manage State Tax Tables (People\Payroll\State Taxes menu)

State: SC

Filing Status: SINGLE (Single)

Effective Date: 01/01/2020

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|----------------------|
| 0.00 | 0.00 | 0.8000% |
| 2,620.00 | 20.96 | 3.0000% |
| 5,240.00 | 99.56 | 4.0000% |
| 7,860.00 | 204.36 | 5.0000% |
| 10,490.00 | 335.86 | 6.0000% |
| 13,110.00 | 493.06 | 7.0000% |

State: SC

Filing Status: MARRIED (Married)

Effective Date: 01/01/2020


| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|----------------------|
| 0.00 | 0.00 | 0.8000% |
| 2,620.00 | 20.96 | 3.0000% |
| 5,240.00 | 99.56 | 4.0000% |
| 7,860.00 | 204.36 | 5.0000% |
| 10,490.00 | 335.86 | 6.0000% |

| | | |
|-----------|--------|---------|
| 13,110.00 | 493.06 | 7.0000% |
|-----------|--------|---------|

Processing

Tax Calculation

 Indicates Special Programming

| | Calculation | Related Screens |
|-------------------|--|---|
| | Gross Pay | Manage Payroll Records - Pay Types subtask |
| Less | SC Tax Exempt Deduction Amounts | Manage Deductions |
| Less | SC Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | Adjusted Annualized Gross Income | |
| Less | Exemption Amount Withholding State Exemptions times Exemption Amount | Manage Employee Taxes Manage State Taxes |
| Less |  Standard Deduction Amount Do not deduct standard deduction amount if both of the following are true: <ul style="list-style-type: none"> The No Standard Deduction if Zero Exemptions check box is selected on the Manage State Taxes screen. The employee's South Carolina state withholding Exemptions is set to 0 (zero) on the Manage Employee Taxes screen. | Manage Employee Taxes Manage State Taxes |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the appropriate State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over) x Tax Percentage) + Base Tax | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for Pay Period | |

| | Calculation | Related Screens |
|------------------------------|--|-----------------------|
| Add | Additional State Withholding Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for Pay Period | |

South Dakota (SD)

Data Setup for South Dakota

| SOUTH DAKOTA (SD) | | |
|-------------------------------------|---|--|
| Manage State Taxes (PRMSTI) | State: SD | |
| | Effective Date | 01/01/2015 |
| | Unemployment Limit | 15,000.00 |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent South Dakota State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 0.0000% |
| | Tax Based On | <None> |
| | Round W/H Amount (CP7) | N |
| | Fed W/H Credit Limit | 0.00 |
| | FICA W/H Credit Limit | 0.00 |
| | Exempt Amount Married | 0.00 |
| | Exempt Amount Single | 0.00 |
| | Exempt Amount Other | 0.00 |
| | Dependent Credit Amount | 0.00 |
| | Credit Amount | 0.00 |
| | No Standard Deduction if Zero Exemptions | N |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N |
| | Low W/H Rate | 0.0000% |
| Nonresident Alien Additional Amount | 0.00 | |

Tennessee (TN)

Data Setup for Tennessee

| TENNESSEE (TN) | | |
|-----------------------------------|---|---|
| Manage State Taxes (PRMSTI) | State: TN (Tennessee) | |
| | Effective Date | 01/01/2018 |
| | Unemployment Limit | 7,000.00 |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Tennessee State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 0.0000% |
| | Tax Based On | <None> |
| | Round W/H Amount (CP7) | N |
| | Fed W/H Credit Limit | 0.00 |
| | FICA W/H Credit Limit | 0.00 |
| | Exempt Amount Married | 0.00 |
| | Exempt Amount Single | 0.00 |
| | Exempt Amount Other | 0.00 |
| | Dependent Credit Amount | 0.00 |
| | Credit Amount | 0.00 |
| | No Standard Deduction if Zero Exemptions | N |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N |
| | Low W/H Rate | 0.0000% |
| | Nonresident Alien Additional Amount | 0.00 |

Utah (UT)

State Information

Utah Withholding Tax Guide

<https://tax.utah.gov/forms/pubs/pub-14.pdf>

Federal Withholding Allowance Certificate (W-4)

<http://www.irs.gov/pub/irs-pdf/fw4.pdf>

Data Setup for Utah

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|--|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married: Select this filing status if the employee claimed a filing status of Married on the federal W-4. ▪ Single or Married but w/h at higher Single rate: Select this filing status if the employee claimed a filing status of Single or Married but Withhold at Higher Single Rate on the federal W-4. |
| Withholding State Exemptions | Enter 0 (zero). |
| Withholding State Dependents | Enter 0 (zero). |
| Withholding State Credits | Enter the number of personal allowances claimed on the W-4. |


| UTAH (UT) | | |
|-----------------------------------|---|--|
| Manage State Taxes (PRMSTI) | State: UT (Utah) | |
| | Effective Date | 01/01/2020 |
| | Unemployment Limit | 36,600.00 |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Utah State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 0.0000% |
| | Tax Based On | G |
| | Round W/H Amount (CP7) | N |
| | Fed W/H Credit Limit | 0.00 |
| | FICA W/H Credit Limit | 0.00 |
| | Exempt Amount Married | 0.00 |
| | Exempt Amount Single | 0.00 |
| | Exempt Amount Other | 0.00 |
| | Dependent Credit Amount | 0.00 |
| | Credit Amount | 0.00 |
| | No Standard Deduction if Zero Exemptions | N |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N |
| | Low W/H Rate | 0.0000% |
| | Nonresident Alien Additional Amount | 0.00 |



| UTAH (UT) | | | | | | |
|---|---|----------------|--------------------------------|-------------------------|--|---------------------------------------|
| Manage State Tax Withholding Adjustments (PRMSTAC) <i>Personal Tax Credits</i> | State: UT Type: Personal Tax Credits Effective Date: 05/01/2018 Filing Status: Married | | | | | |
| | For Annualized Wage Over | Base Amount | Amount Per Credit/Exemption | Percent Of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override |
| | 14,256.00 | 720.00 | 0.00 | 1.30% | N | 0.00 |
| | State: UT Type: Personal Tax Credits Effective Date: 05/01/2018 Filing Status: Single or Married but w/h at higher Single rate | | | | | |
| | For Annualized Wage Over | Base Amount | Amount Per Credit/Exemption | Percent Of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override |
| | 7,128.00 | 360.00 | 0.00 | 1.30% | N | 0.00 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| UTAH (UT) | | | | |
|---|--|----------------|------------------------|--------------------|
| Manage State Standard Deductions (PRMSSD) | State: UT Effective Date: 05/01/2018 Filing Status: Single or Married but w/h at higher Single rate | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum Maximum |
| | 0.00 | 0.00 | 0.0000% | 0.00 0.00 |
| | State: UT Effective Date: 05/01/2018 Filing Status: Married | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum Maximum |
| | 0.00 | 0.00 | 0.0000% | 0.00 0.00 |
| Manage State Tax Tables (PRMSTT) | State: UT Effective Date: 05/01/2018 Filing Status: Single or Married but w/h at higher Single rate | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | |
| | 0.00 | 0.00 | 4.9500% | |
| | State: UT Effective Date: 05/01/2018 Filing Status: Married | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | |
| | 0.00 | 0.00 | 4.9500% | |

Processing

Tax Calculation & Special Programming

 Indicates special programming

| | Calculation | Related Screens |
|-------------------|--|--|
| | Gross Pay | Manage Payroll Records |
| Less | UT Tax Exempt Deduction Amounts | Manage Deductions |
| Less | UT Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |
| | Apply Annual Taxable Wages to the appropriate State Tax Table. Initial Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over) x Percent of Excess) + Base Tax | Manage State Tax Tables |
| Equals | Initial Annualized State Tax Liability | |
| Less | Personal Tax Credit Amount  The Personal Tax Credit Amount will be calculated and credited whether or not the employee has withholding state credits in the Manage Employee Taxes screen. The reason for this is that the Base Credit Amt is a standard credit that all employees must receive, whether or not they claim allowances on the W-4.  ((Withholding State Exemptions x Amount Per Personal Credit) + Base Credit Amt) – ((Utah Taxable Wages – For Annualized Wages Over) x % of Excess) | Manage Employee Taxes Manage Withholding State Credits Manage State Tax Withholding Adjustments Base (Credit) Amount For Annualized Wages Over % of Excess |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for pay period | |
| Add | State Withholding Additional Amount (If applicable) | Manage Employee Taxes |

| | Calculation | Related Screens |
|------------------------------|--|--------------------|
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for pay period | |

Vermont (VT)

State Information

Vermont Withholding Tables

<https://tax.vermont.gov/sites/tax/files/documents/GB-1210.pdf>

Vermont Income Tax Withholding Exemption Certificate (W-4VT)

<https://tax.vermont.gov/sites/tax/files/documents/W-4VT.pdf>

Data Setup for Vermont

Manage Employee Taxes screen/Employee Payroll Setup menu

| | |
|---------------------------------|---|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married or Civil Union: Select this filing status if the employee claims a filing status of Married or Civil Union on the W-4VT form. ▪ Single or Married/CU but w/h at higher Single rate: Select this filing status if the employee claims a filing status of Single, Married, but withhold at higher Single rate, or Civil Union, but withhold at higher Single rate on the W-4VT form. |
| Withholding State Exemptions | Enter the number of Vermont Withholding Allowances claimed on the W-4VT form. |
| Withholding State Dependents | Enter 0 (zero). |
| Withholding State Credits | Enter 0 (zero) |

| VERMONT (VT) | | |
|------------------------------------|---|---|
| Vermont State Taxes (PRMSTI) | State: VT (Vermont) | |
| | Effective Date | 01/01/2020 |
| | Unemployment Limit | 16,100.00 |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Vermont State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 30.0000% |
| | Tax Based On | G |
| | Round W/H Amount (CP7) | N |
| | Fed W/H Credit Limit | 0.00 |
| | FICA W/H Credit Limit | 0.00 |
| | Exempt Amount Married | 0.00 |
| | Exempt Amount Single | 0.00 |
| | Exempt Amount Other | 0.00 |
| | Dependent Credit Amount | 0.00 |
| | Credit Amount | 0.00 |
| | No Standard Deduction if Zero Exemptions | N |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | Y |
| | Low W/H Rate | 0.0000% |
| | Nonresident Alien Additional Amount | 0.00 |

VERMONT (VT)

Vermont
State
Standard
Deductions
(PRMSSD)

State: VT

Effective Date: 01/01/2020

Filing Status: Married or Civil Union

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|---------|---------|
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |

State: VT

Effective Date: 01/01/2020

Filing Status: Single or Married/CU but w/h at higher Single rate

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|---------|---------|
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |

Vermont
State Tax
Tables
(PRMSTT)

State: VT

Effective Date: 01/01/2020

Filing Status: Married or Civil Union

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|-----------|-------------------|
| 0.00 | 0.00 | 0.0000% |
| 9,375.00 | 0.00 | 3.3500% |
| 76,825.00 | 2,259.58 | 6.6000% |
| 172,375.00 | 8,565.88 | 7.6000% |
| 257,725.00 | 15,052.48 | 8.7500% |

State: VT

VERMONT (VT)
Effective Date: 01/01/2020

Filing Status: Single or Married/CU but w/h at higher Single rate

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|-----------|-------------------|
| 0.00 | 0.00 | 0.0000% |
| 3,125.00 | 0.00 | 3.3500% |
| 43,475.00 | 1,351.73 | 6.6000% |
| 100,925.00 | 5,143.43 | 7.6000% |
| 207,125.00 | 13,214.63 | 8.7500% |

Vermont
Personal
Exemption
Allowance
(PRMSTAC)

State: VT

Type: Personal Exemption Allowance

Effective Date: 01/01/2020

Filing Status: Married or Civil Union

Wage Type: Gross Wages

| For Annualized Wages Over | Base Amt | Amt Per Credit/ Exemption | Exemption Threshold | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt |
|---------------------------|----------|---------------------------|---------------------|-------------|---------------------------------------|-------------------------------------|
| 0.00 | 0.00 | 4,350.00 | 0 | 0.00% | N | 0.00 |

State: VT

Type: Personal Exemption Allowance

Effective Date: 01/01/2020

Filing Status: Single or Married/CU but w/h at higher Single rate

Wage Type: Gross Wages

| For Annualized Wages Over | Base Amt | Amt Per Credit/ Exemption | Exemption Threshold | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt |
|---------------------------|----------|---------------------------|---------------------|-------------|---------------------------------------|-------------------------------------|
| 0.00 | 0.00 | 4,350.00 | 0 | 0.00% | N | 0.00 |

Processing

Non-Bonus Tax Calculation

| | Calculation | Related Screens |
|------------------------------|--|--------------------------------------|
| | Gross Pay | Manage Payroll Records |
| Less | VT Tax Exempt Deduction Amounts | Manage Deductions |
| Less | VT Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | Annualized Adjusted Gross Income | |
| Less | Exemption Amount (Withholding State Exemptions x Amount per Exemption) | Manage Employee Taxes State Taxes |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for pay period | |
| Add | State Withholding Additional Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for pay period | |

Bonus Tax Calculation

| | Calculation | Related Screens |
|--|---------------|-----------------|
| | Taxable Wages | Calculated |

| | Calculation | Related Screens |
|---------------|---|---|
| Times | <p>Case 1: Apply Federal Supplemental Tax Rate to Bonus Checks = Y</p> <p>If the bonus amount $\leq 1,000,000$</p> <p>Then the Withholding Amount =</p> <p>State Supplemental Tax Rate x (Federal Supplemental Tax Rate \$1,000,000 and Under x Taxable Wages)</p> <p>Else if the bonus amount $> 1,000,000$</p> <p>Then the Withholding Amount =</p> <p>State Supplemental Tax Rate x (Federal Supplemental Tax Rate Over \$1,000,000 x Taxable Wages)</p> <p>Case 2: Apply Federal Supplemental Tax Rate to Bonus Checks = N</p> <p>Withholding Amount = State Supplemental Tax Rate x Taxable Wages)</p> | <p>Manage State Taxes</p> <p>Manage Federal Taxes</p> |
| Equals | Bonus Withholding Amount for the pay period | |

Virginia (VA)

State Information

Virginia Withholding Tax Guide

<https://www.tax.virginia.gov/sites/default/files/vatax-pdf/employer-withholding-tables.pdf>

Virginia Income Tax Withholding Exemption Certificate (VA-4)

<https://tax.virginia.gov/sites/default/files/taxforms/withholding/any/va-4-any.pdf>

Data Setup for Virginia

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|--|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married, filing a separate return: Select this filing status if the employee's marital status is Married, filing a separate return. ▪ Married: Select this filing status if the employee is married. ▪ Single: Select this filing status if the employee is single. |
| Withholding State Exemptions | Enter the number of personal and dependent exemptions claimed on the VA-4. |
| Withholding State Dependents | Enter 0 (zero). |
| Withholding State Credits | Enter 0 (zero) |

| VIRGINIA (VA) | | |
|------------------------------------|---|--|
| Manage State Taxes (PRMSTI) | State: VA (Virginia) | |
| | Effective Date | 01/01/2019 |
| | Unemployment Limit | 8,000.00 |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Virginia State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 5.7500% |
| | Tax Based On | G |
| | Round W/H Amount (CP7) | N |
| | Fed W/H Credit Limit | 0.00 |
| | FICA W/H Credit Limit | 0.00 |
| | Exempt Amount Married | 0.00 |
| | Exempt Amount Single | 0.00 |
| | Exempt Amount Other | 0.00 |
| | Dependent Credit Amount | 0.00 |
| | Credit Amount | 0.00 |
| | No Standard Deduction if Zero Exemptions | N |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N |
| | Low W/H Rate | 0.0000% |
| | Nonresident Alien Additional Amount | 0.00 |
| State Standard Deductions (PRMSSD) | State: VA Effective Date: 01/01/2019 Filing Status: Single | |

VIRGINIA (VA)

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 0.00 | 0.0000% | 4,500.00 | 4,500.00 |

State: VA

Effective Date: 01/01/2019

Filing Status: Married

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 0.00 | 0.0000% | 4,500.00 | 4,500.00 |

State: VA

Effective Date: 01/01/2019

Filing Status: Married, filing a separate return

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 0.00 | 0.0000% | 4,500.00 | 4,500.00 |

State: VA

Effective Date: 01/01/2019

Filing Status: Exempt from state taxes

| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
|--------------------------|-------------|---------------------|----------|----------|
| 0.00 | 0.00 | 0.0000% | 4,500.00 | 4,500.00 |

VIRGINIA (VA)

Virginia
State Tax
Tables

State: VA

Effective Date: 01/01/2019

Filing Status: Married filing separately

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|----------------------|
| 0.00 | 0.00 | 2.0000% |
| 3,000.00 | 60.00 | 3.0000% |
| 5,000.00 | 120.00 | 5.0000% |
| 17,000.00 | 720.00 | 5.7500% |

State: VA

Effective Date: 01/01/2019

Filing Status: Single

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|----------------------|
| 0.00 | 0.00 | 2.0000% |
| 3,000.00 | 60.00 | 3.0000% |
| 5,000.00 | 120.00 | 5.0000% |
| 17,000.00 | 720.00 | 5.7500% |

State: VA

Effective Date: 01/01/2019

Filing Status: Married

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|----------|----------------------|
| 0.00 | 0.00 | 2.0000% |
| 3,000.00 | 60.00 | 3.0000% |
| 5,000.00 | 120.00 | 5.0000% |
| 17,000.00 | 720.00 | 5.7500% |

| VIRGINIA (VA) | | | |
|---|--|--|--------------------------------|
| | State: VA Effective Date: 01/01/2019 Filing Status: Exempt from state taxes | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 0.0000% |
| Virginia State Tax Withholding Adjustments | State: VA Effective Date: 01/01/2019 Filing Status: Married filing separately Type: Personal Exemption Allowances | | |
| | Wage Type | For Annualized Wage Over/Wage Basis | Amount per Credit/Exemption |
| | Gross Wages | 0.00 | 930.00 |
| | State: VA Effective Date: 01/01/2019 Filing Status: Single Type: Personal Exemption Allowances | | |
| | Wage Type | For Annualized Wage Over/Wage Basis | Amount per Credit/Exemption |
| | Gross Wages | 0.00 | 930.00 |
| | State: VA Effective Date: 01/01/2019 Filing Status: Married Type: Personal Exemption Allowances | | |
| | Wage Type | For Annualized Wage Over/Wage Basis | Amount per Credit/Exemption |
| | Gross Wages | 0.00 | 930.00 |

| VIRGINIA (VA) | | | |
|---------------|--|-------------------------------------|-------------|
| | State: VA Effective Date: 01/01/2019 Filing Status: Exempt from state taxes Type: Supplemental Tax Rate | | |
| | Wage Type | For Annualized Wage Over/Wage Basis | Base Amount |
| | Gross Wages | 0.00 | 0.00 |

Processing

Tax Calculation

| | Calculation | Related Screens |
|---------------|--|---|
| | Gross Pay | Manage Payroll Records |
| Less | VA Tax Exempt Deduction Amounts | Manage Deductions |
| Less | VA Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | Annualized Adjusted Gross Income | |
| Less | Standard Deduction Amount | Manage State Standard Deductions |
| Less | Exemption Amount (Withholding State Exemptions x Amount per Exemption) | Manage Employee Taxes Manage State Tax Withholding Adjustments |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |

| | | |
|------------------------------|--|-----------------------|
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for pay period | |
| Add | State Withholding Additional Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for pay period | |

Virgin Islands (VI)

State Information

Virgin Islands Withholding Tax Guide

http://bir.vi.gov/pdfs/Tax_Structure_2016%20-%20Updated%2001142016.pdf

Data Setup for Virgin Islands

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|---|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Head of Household: Select this filing status if the employee is head of household. ▪ Married: Select this filing status if the employee is married. ▪ Single: Select this filing status if the employee is single. |
| Withholding State Exemptions | Enter the number of personal and dependent exemptions claimed. |
| Withholding State Dependents | Enter 0 (zero). |
| Withholding State Credits | Enter 0 (zero) |

| VIRGIN ISLANDS (VI) | | |
|-----------------------------|-----------------------------------|--|
| Manage State Taxes (PRMSTI) | State: VI (Virgin Islands) | |
| | Effective Date | 01/01/2020 |
| | Unemployment Limit | 28,900.00 |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Virgin Islands State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 22.0000% |
| | Tax Based On | G |
| | Round W/H Amount (CP7) | N |
| | Fed W/H Credit Limit | 0.00 |

| VIRGIN ISLANDS (VI) | | | | | |
|---|--|-------------|---------------------|---------|---------|
| | FICA W/H Credit Limit | 0.00 | | | |
| | Exempt Amount Married | 0.00 | | | |
| | Exempt Amount Single | 0.00 | | | |
| | Exempt Amount Other | 0.00 | | | |
| | Dependent Credit Amount | 0.00 | | | |
| | Credit Amount | 0.00 | | | |
| | No Standard Deduction if Zero Exemptions | N | | | |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N | | | |
| | Low W/H Rate | 0.0000% | | | |
| | Nonresident Alien Additional Amount | 0.00 | | | |
| State Standard Deductions (PRMSSD) | State: VI Effective Date: 01/01/2020 Filing Status: Single | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| | 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |
| | State: VI Effective Date: 01/01/2020 Filing Status: Married | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| | 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 |

| VIRGIN ISLANDS (VI) | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------------|--|-----------------------------|---------|---------|--------------------------|-------------------------------------|-----------------------------|-------------|---------|----------|-----------|-------------------------------------|-----------------------------|-------------|------|----------|-----------|-------------------------------------|-----------------------------|-------------|------|----------|
| | State: VI Effective Date: 01/01/2020 Filing Status: Head of Household <table border="1"> <thead> <tr> <th>For Annualized Wage Over</th> <th>Base Amount</th> <th>Percent Over Excess</th> <th>Minimum</th> <th>Maximum</th> </tr> </thead> <tbody> <tr> <td>0.00</td> <td>0.00</td> <td>0.0000%</td> <td>0.00</td> <td>0.00</td> </tr> </tbody> </table> | | | | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | |
| State Tax Withholding Adjustments | State: VI Effective Date: 01/01/2020 Filing Status: Single Type: Personal Exemption Allowances <table border="1"> <thead> <tr> <th>Wage Type</th> <th>For Annualized Wage Over/Wage Basis</th> <th>Amount per Credit/Exemption</th> </tr> </thead> <tbody> <tr> <td>Gross Wages</td> <td>0.00</td> <td>4,300.00</td> </tr> </tbody> </table> State: VI Effective Date: 01/01/2020 Filing Status: Married Type: Personal Exemption Allowances <table border="1"> <thead> <tr> <th>Wage Type</th> <th>For Annualized Wage Over/Wage Basis</th> <th>Amount per Credit/Exemption</th> </tr> </thead> <tbody> <tr> <td>Gross Wages</td> <td>0.00</td> <td>4,300.00</td> </tr> </tbody> </table> State: VI Effective Date: 01/01/2020 Filing Status: Head of Household Type: Personal Exemption Allowances <table border="1"> <thead> <tr> <th>Wage Type</th> <th>For Annualized Wage Over/Wage Basis</th> <th>Amount per Credit/Exemption</th> </tr> </thead> <tbody> <tr> <td>Gross Wages</td> <td>0.00</td> <td>4,300.00</td> </tr> </tbody> </table> | | | | Wage Type | For Annualized Wage Over/Wage Basis | Amount per Credit/Exemption | Gross Wages | 0.00 | 4,300.00 | Wage Type | For Annualized Wage Over/Wage Basis | Amount per Credit/Exemption | Gross Wages | 0.00 | 4,300.00 | Wage Type | For Annualized Wage Over/Wage Basis | Amount per Credit/Exemption | Gross Wages | 0.00 | 4,300.00 |
| Wage Type | For Annualized Wage Over/Wage Basis | Amount per Credit/Exemption | | | | | | | | | | | | | | | | | | | | |
| Gross Wages | 0.00 | 4,300.00 | | | | | | | | | | | | | | | | | | | | |
| Wage Type | For Annualized Wage Over/Wage Basis | Amount per Credit/Exemption | | | | | | | | | | | | | | | | | | | | |
| Gross Wages | 0.00 | 4,300.00 | | | | | | | | | | | | | | | | | | | | |
| Wage Type | For Annualized Wage Over/Wage Basis | Amount per Credit/Exemption | | | | | | | | | | | | | | | | | | | | |
| Gross Wages | 0.00 | 4,300.00 | | | | | | | | | | | | | | | | | | | | |

VIRGIN ISLANDS (VI)

Manage State
Tax Tables
(PRMSTT)

State: VI

Effective Date: 01/01/2020

Filing Status: Head of Household

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|------------|----------------------|
| 0.00 | 0.00 | 0.0000% |
| 10,049.99 | 0.00 | 10.0000% |
| 24,149.99 | 1,410.00 | 12.0000% |
| 63,749.99 | 6,162.00 | 22.0000% |
| 95,549.99 | 13,158.00 | 24.0000% |
| 173,349.99 | 31,830.00 | 32.0000% |
| 217,399.99 | 45,926.00 | 35.0000% |
| 528,449.99 | 154,793.50 | 37.0000% |

State: VI

Effective Date: 01/01/2020

Filing Status: Single

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|------------|----------------------|
| 0.00 | 0.00 | 0.0000% |
| 3,799.99 | 0.00 | 10.0000% |
| 13,674.99 | 987.50 | 12.0000% |
| 43,924.99 | 4,617.50 | 22.0000% |
| 89,324.99 | 14,605.50 | 24.0000% |
| 167,099.99 | 33,271.50 | 32.0000% |
| 211,149.99 | 47,367.50 | 35.0000% |
| 522,199.99 | 156,235.00 | 37.0000% |

VIRGIN ISLANDS (VI)

State: VI

Effective Date: 01/01/2020

Filing Status: Married

| For Taxable Income Over | Base Tax | Percent of Excess |
|----------------------------|------------|----------------------|
| 0.00 | 0.00 | 0.0000% |
| 11,899.99 | 0.00 | 10.0000% |
| 31,649.99 | 1,975.00 | 12.0000% |
| 92,149.99 | 9,235.00 | 22.0000% |
| 182,949.99 | 29,211.00 | 24.0000% |
| 338,499.99 | 66,543.00 | 32.0000% |
| 426,599.99 | 94,735.00 | 35.0000% |
| 633,949.99 | 167,307.50 | 37.0000% |

Processing

Non-Bonus Tax Calculation

| | Calculation | Related Screens |
|------------------------------|--|--------------------------------------|
| | Gross Pay | Manage Payroll Records |
| Less | VI Tax Exempt Deduction Amounts | Manage Deductions |
| Less | VI Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | Annualized Adjusted Gross Income | |
| Less | Exemption Amount (Withholding State Exemptions x Amount per Exemption) | Manage Employee Taxes State Taxes |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the State Tax Table. $\text{Annualized State Tax Liability} = ((\text{Annual Taxable Wages} - \text{For Taxable Income Over Amount}) \times \text{Tax Percentage}) + \text{Base Tax}$ | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for pay period | |
| Add | State Withholding Additional Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for pay period | |

Bonus Tax Calculation

| | Calculation | Related Screens |
|--|---------------|-----------------|
| | Taxable Wages | Calculated |

| | Calculation | Related Screens |
|---------------|---|---|
| Times | <p>Case 1: Apply Federal Supplemental Tax Rate to Bonus Checks = Y</p> <p>If the bonus amount $\leq 1,000,000$</p> <p>Then the Withholding Amount =</p> <p>State Supplemental Tax Rate x (Federal Supplemental Tax Rate \$1,000,000 and Under x Taxable Wages)</p> <p>Else if the bonus amount $> 1,000,000$</p> <p>Then the Withholding Amount =</p> <p>State Supplemental Tax Rate x (Federal Supplemental Tax Rate Over \$1,000,000 x Taxable Wages)</p> <p>Case 2: Apply Federal Supplemental Tax Rate to Bonus Checks = N</p> <p>Withholding Amount = State Supplemental Tax Rate x Taxable Wages)</p> | <p>Manage State Taxes</p> <p>Manage Federal Taxes</p> |
| Equals | Bonus Withholding Amount for the pay period | |

Washington (WA)

Data Setup for Washington

| WASHINGTON (WA) | | |
|-------------------------------------|---|--|
| Manage State Taxes (PRMSTI) | State: WA (Washington) | |
| | Effective Date | 01/01/2020 |
| | Unemployment Limit | 52,700.00 |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Washington State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 0.0000% |
| | Tax Based On | <None> |
| | Round W/H Amount (CP7) | N |
| | Fed W/H Credit Limit | 0.00 |
| | FICA W/H Credit Limit | 0.00 |
| | Exempt Amount Married | 0.00 |
| | Exempt Amount Single | 0.00 |
| | Exempt Amount Other | 0.00 |
| | Dependent Credit Amount | 0.00 |
| | Credit Amount | 0.00 |
| | No Standard Deduction if Zero Exemptions | N |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N |
| | Low W/H Rate | 0.0000% |
| Nonresident Alien Additional Amount | 0.00 | |

West Virginia (WV)

State Information

West Virginia Employer Withholding Instructions and Tax Tables

<http://www.state.wv.us/taxrev/uploads/it100-1-a.pdf>

West Virginia Employee's Withholding Exemption Certificate (WV-IT104)

<https://tax.wv.gov/Documents/TaxForms/it104.pdf>

Data Setup for West Virginia

Manage Employee Taxes screen/Employee Payroll Setup Menu

| | |
|---------------------------------|--|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Single or Married and withhold at lower rate: Select this filing status if the employee has claimed married or single and has not opted for the Optional Two-Earner Percentage Method on his/her West Virginia Withholding Exemption Certificate (WV/IT-104). The West Virginia tax table is the same for married and single employees; therefore the filing status of Single or Married and withhold at lower rate is used in Costpoint. ▪ Married or Single and withhold at higher rate: Select this filing status if the employee has claimed married or single and has opted for the Optional Two-Earner Percentage Method on his/her West Virginia Withholding Exemption Certificate (WV/IT-104). <p>Note that the filing status assigned in Costpoint dictates the standard deduction amount for the employee.</p> |
| Withholding State Exemptions | Enter the number of exemptions the employee is claiming. |

| WEST VIRGINIA (WV) | | |
|-----------------------------|---|---|
| Manage State Taxes (PRMSTI) | State: WV (West Virginia) | |
| | State | WV |
| | Effective Date | 01/01/2009 |
| | Unemployment Limit | 12,000.00 |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent West Virginia State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 0.0000% |
| | Tax Based On | G |
| | Round W/H Amount (CP7) | N |
| | Fed W/H Credit Limit | 0.00 |
| | FICA W/H Credit Limit | 0.00 |
| | Exempt Amount Married | 0.00 |
| | Exempt Amount Single | 0.00 |
| | Exempt Amount Other | 2,000.00 |
| | Dependent Credit Amount | 0.00 |
| | Credit Amount | 0.00 |
| | No Standard Deduction if Zero Exemptions | N |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N |
| | Low W/H Rate | 0.0000% |
| | Nonresident Alien Additional Amount | 0.00 |

| WEST VIRGINIA (WV) | | | | | | | | | | | | | | | | | | | | | | |
|---|--|---------------------|---------------------|---------|--------------------------|-------------|---------------------|---------|---------|---------|-----------|---------|---------|-----------|--------|---------|-----------|----------|---------|-----------|----------|---------|
| Manage State Standard Deductions (PRMSSD) | There is no standard deduction for West Virginia. | | | | | | | | | | | | | | | | | | | | | |
| | State: WV | | | | | | | | | | | | | | | | | | | | | |
| | Effective Date: 01/01/2017 | | | | | | | | | | | | | | | | | | | | | |
| | Filing Status: Single or Married and withhold at lower rate | | | | | | | | | | | | | | | | | | | | | |
| | <table><tr><td>For Annualized Wage Over</td><td>Base Amount</td><td>Percent Over Excess</td><td>Minimum</td><td>Maximum</td></tr><tr><td>0.00</td><td>0.00</td><td>0.0000%</td><td>0.00</td><td>0.00</td></tr></table> | | | | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | |
| | State: WV | | | | | | | | | | | | | | | | | | | | | |
| | Effective Date: 01/01/2017 | | | | | | | | | | | | | | | | | | | | | |
| | Filing Status: Married or Single and withhold at higher rate | | | | | | | | | | | | | | | | | | | | | |
| | <table><tr><td>For Annualized Wage Over</td><td>Base Amount</td><td>Percent Over Excess</td><td>Minimum</td><td>Maximum</td></tr><tr><td>0.00</td><td>0.00</td><td>0.0000%</td><td>0.00</td><td>0.00</td></tr></table> | | | | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 | | | | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.0000% | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | |
| Manage State Tax Tables (PRMSTT) | State: WV | | | | | | | | | | | | | | | | | | | | | |
| | Effective Date: 01/01/2017 | | | | | | | | | | | | | | | | | | | | | |
| | Filing Status: Single or Married and withhold at lower rate | | | | | | | | | | | | | | | | | | | | | |
| | <table><tr><td>For Taxable Income Over</td><td>Base Tax</td><td>Percent of Excess</td></tr><tr><td>0.00</td><td>0.00</td><td>3.0000%</td></tr><tr><td>10,000.00</td><td>300.00</td><td>4.0000%</td></tr><tr><td>25,000.00</td><td>900.00</td><td>4.5000%</td></tr><tr><td>40,000.00</td><td>1,575.00</td><td>6.0000%</td></tr><tr><td>60,000.00</td><td>2,775.00</td><td>6.5000%</td></tr></table> | | | | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 3.0000% | 10,000.00 | 300.00 | 4.0000% | 25,000.00 | 900.00 | 4.5000% | 40,000.00 | 1,575.00 | 6.0000% | 60,000.00 | 2,775.00 | 6.5000% |
| | For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 3.0000% | | | | | | | | | | | | | | | | | | | | |
| 10,000.00 | 300.00 | 4.0000% | | | | | | | | | | | | | | | | | | | | |
| 25,000.00 | 900.00 | 4.5000% | | | | | | | | | | | | | | | | | | | | |
| 40,000.00 | 1,575.00 | 6.0000% | | | | | | | | | | | | | | | | | | | | |
| 60,000.00 | 2,775.00 | 6.5000% | | | | | | | | | | | | | | | | | | | | |
| | State: WV | | | | | | | | | | | | | | | | | | | | | |
| | Effective Date: 01/01/2017 | | | | | | | | | | | | | | | | | | | | | |
| | Filing Status: Married or Single and withhold at higher rate | | | | | | | | | | | | | | | | | | | | | |

| WEST VIRGINIA (WV) | | | |
|--------------------|-------------------------|----------|-------------------|
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 3.0000% |
| | 6,000.00 | 180.00 | 4.0000% |
| | 15,000.00 | 540.00 | 4.5000% |
| | 24,000.00 | 945.00 | 6.0000% |
| | 36,000.00 | 1,665.00 | 6.5000% |

Processing

Tax Calculation

| | Calculation | Related Screens |
|---------------|--|---|
| | Gross Pay | Manage Payroll Records |
| Less | WV Tax Exempt Deduction Amounts | Manage Deductions |
| Less | WV Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | Annualized Adjusted Gross Income | |
| Less | Exemption Amount (Withholding State Exemptions x Amount per Exemption) | Manage Employee Taxes Manage State Tax Withholding Adjustments |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the State Tax Table. $\text{Annualized State Tax Liability} = ((\text{Annual Taxable Wages} - \text{For Taxable Income Over Amount}) \times \text{Tax Percentage}) + \text{Base Tax}$ | Manage State Tax Tables |
| Equals | Annualized State Tax Liability | |

| | Calculation | Related Screens |
|------------------------------|--|-----------------------|
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for pay period | |
| Add | State Withholding Additional Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for pay period | |

Wisconsin (WI)

State Information

Wisconsin Employer's Withholding Tax Guide

<http://www.revenue.wi.gov/pubs/pb166.pdf>



Costpoint uses Wisconsin's Method B to calculate Wisconsin tax withholding.

Wisconsin Withholding Exemption Certificate (WT-4)

<https://www.revenue.wi.gov/TaxForms2017through2019/w-204f.pdf>

Data Setup for Wisconsin

Manage Employee Taxes screen/Employee Payroll Setup menu

| | |
|---------------------------------|---|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married: Select this status if the employee is married. ▪ Single or Married but w/h at higher Single rate: Select this status if the employee is single. |
| Withholding State Exemptions | <ul style="list-style-type: none"> ▪ Enter zero. There is no Exemption Amount for Wisconsin. |
| Withholding State Credits | <ul style="list-style-type: none"> ▪ Enter the number of withholding exemptions claimed by the employee on his/her Wisconsin Withholding Exemption Certificate (WT-4). |

| WISCONSIN (WI) | | | |
|-------------------------------------|---|---|-----------------------------------|
| Wisconsin State Taxes | State: WI (Wisconsin) | | Manage State Taxes (PRMSTI) |
| | Effective Date | 01/01/2013 | |
| | Unemployment Limit | 14,000.00 | |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Wisconsin State Taxes record. The value can be edited if necessary. | |
| | Supplemental Tax Rate | 0.00 | |
| | Tax Based On | G | |
| | Round W/H Amount (CP7) | N | |
| | Fed W/H Credit Limit | 0.00 | |
| | FICA W/H Credit Limit | 0.00 | |
| | Exempt Amount Married | 0.00 | |
| | Exempt Amount Single | 0.00 | |
| | Exempt Amount Other | 0.00 | |
| | Dependent Credit Amount | 0.00 | |
| | Credit Amount | 22.00 | |
| | No Standard Deduction if Zero Exemptions | N | |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N | |
| | Low W/H Rate | 0.0000% | |
| Nonresident Alien Additional Amount | 0.00 | | |

| WISCONSIN (WI) | | | | | | |
|--|---|----------------|---------------------------|---------|---|---------|
| Wisconsin State Standard Deductions | There is no standard deduction for Wisconsin. | | | | Manage State Standard Deductions (PRMSSD) | |
| | State: WI | | | | | |
| | Effective Date: 01/01/2017 | | | | | |
| | Filing Status: Married | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | | Maximum |
| | 0.00 | 0.00 | 0.00% | 0.00 | | 0.00 |
| | State: WI | | | | | |
| | Effective Date: 01/01/2017 | | | | | |
| | Filing Status: Single or Married but w/h at higher Single rate | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | | Maximum |
| 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | | |
| Wisconsin State Tax Tables | State: WI | | | | Manage State Tax Tables (PRMSTT) | |
| | Effective Date: 01/01/2017 | | | | | |
| | Filing Status: Married | | | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | | |
| | 0.00 | 0.00 | 0.0000% | | | |
| | 7,870.00 | 0.00 | 4.0000% | | | |
| | 18,780.00 | 436.40 | 5.8400% | | | |
| | 21,400.00 | 589.41 | 7.0080% | | | |
| | 28,308.00 | 1,073.52 | 7.5240% | | | |
| | 60,750.00 | 3,514.46 | 6.2700% | | | |
| 240,190.00 | 14,765.35 | 7.6500% | | | | |
| State: WI | | | | | | |

| WISCONSIN (WI) | | | |
|---|----------------------------|-----------|----------------------|
| Effective Date: 01/01/2017 | | | |
| Filing Status: Single or Married but w/h at higher Single rate | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 0.0000% |
| | 5,730.00 | 0.00 | 4.0000% |
| | 15,200.00 | 378.80 | 4.4800% |
| | 16,486.00 | 436.41 | 6.5408% |
| | 26,227.00 | 1,073.55 | 7.0224% |
| | 62,950.00 | 3,652.39 | 6.2700% |
| | 240,190.00 | 14,765.34 | 7.6500% |

Processing

Tax Calculation


| | Calculation | Related Screens |
|---------------|--|---|
| | Gross Pay | Manage Payroll Records |
| Less | WI Tax Exempt Deduction Amounts | Manage Deductions |
| Less | WI Tax Exempt Pay Type Amounts | Manage Pay Type Taxability |
| Times | Pay Frequency | Manage Pay Periods |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | Manage State Tax Tables |
| Equals | Initial Annualized State Tax Liability | |
| Less | Credit Amount (# of State Withholding Credits x Credit Amount) | Manage Employee Taxes Manage State Taxes |
| Equals | Annualized State Tax Liability | |

| | Calculation | Related Screens |
|------------------------------|--|-----------------------|
| Divided By | Pay Frequency | Manage Pay Periods |
| Equals | Initial Tax Withholding for pay period | |
| Add | State Withholding Additional Amount (If applicable) | Manage Employee Taxes |
| Round (if applicable) | If the Round W/H Amount check box is selected for the State in the Manage State Taxes screen, round the Initial Tax Withholding for Pay Period to the nearest dollar. | Manage State Taxes |
| Equals | Tax Withholding for pay period | |

Wyoming (WY)

Data Setup for Wyoming

| WYOMING (WY) | | |
|-------------------------------------|---|---|
| Manage State Taxes (PRMSTI) | State: WY(Wyoming) | |
| | Effective Date | 01/01/2020 |
| | Unemployment Limit | 26,400.00 |
| | Unemployment Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Wyoming State Taxes record. The value can be edited if necessary. |
| | Supplemental Tax Rate | 0.0000% |
| | Tax Based On | <None> |
| | Round W/H Amount (CP7) | N |
| | Fed W/H Credit Limit | 0.00 |
| | FICA W/H Credit Limit | 0.00 |
| | Exempt Amount Married | 0.00 |
| | Exempt Amount Single | 0.00 |
| | Exempt Amount Other | 0.00 |
| | Dependent Credit Amount | 0.00 |
| | Credit Amount | 0.00 |
| | No Standard Deduction if Zero Exemptions | N |
| | Apply Federal Supplemental Tax Rate to Bonus Checks | N |
| | Low W/H Rate | 0.0000% |
| Nonresident Alien Additional Amount | 0.00 | |



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