

Deltek Costpoint®

Tax Table Updates for Q1 2015

January 22, 2015

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Contents

| | |
|---|----|
| INTRODUCTION | 1 |
| State Abbreviations | 1 |
| Special Programming Instructions | 1 |
| Special Setup Instructions..... | 1 |
| FEDERAL TAX COMPUTATION | 2 |
| Percentage Method — Based on Gross Pay | 2 |
| FEDERAL TAXES | 4 |
| FEDERAL TAX TABLES | 5 |
| Notice 1036 | 5 |
| MAINTAIN STATE CODES | 6 |
| STATE TAX COMPUTATIONS | 8 |
| Tax Table Method — Based on Federal Withholding | 8 |
| Tax Table Method — Based on Gross Pay | 8 |
| SUTA LIMITS AS OF DECEMBER 2014 | 10 |
| 2015 STATE DISABILITY INSURANCE - EMPLOYEE CONTRIBUTION..... | 13 |
| 2015 STATE UNEMPLOYMENT INSURANCE-EMPLOYEE CONTRIBUTION..... | 14 |
| STATE TAX TABLES | 15 |
| Summary | 15 |
| Alabama (AL)..... | 18 |
| State Information | 18 |
| Data Setup for Alabama | 18 |
| Processing..... | 28 |
| Alaska (AK)..... | 30 |
| Data Setup for Alaska | 30 |
| Arizona (AZ)..... | 31 |
| State Information | 31 |
| Data Setup for Arizona..... | 31 |
| Processing..... | 34 |
| Arkansas (AR) | 36 |
| State Information | 36 |
| Data Setup for Arkansas | 36 |
| Withholding State Filing Status | 36 |
| Processing..... | 39 |
| California (CA )..... | 42 |
| State Information | 42 |

| | |
|---|-----|
| Data Setup for California | 42 |
| Processing..... | 49 |
| Colorado (CO) | 52 |
| State Information | 52 |
| Data Setup for Colorado | 52 |
| Processing..... | 54 |
| Connecticut (CT ) | 56 |
| State Information | 56 |
| Data Setup for Connecticut | 56 |
| Processing..... | 75 |
| Delaware (DE) | 79 |
| State Information | 79 |
| Data Setup for Delaware | 79 |
| Processing..... | 82 |
| District of Columbia (DC) | 85 |
| State Information | 85 |
| Data Setup for D.C. | 85 |
| Processing..... | 90 |
| Florida (FL) | 92 |
| Data Setup for Florida | 92 |
| Georgia (GA) | 93 |
| State Information | 93 |
| Data Setup for Georgia | 93 |
| Processing..... | 101 |
| Hawaii (HI) | 103 |
| State Information | 103 |
| Data Setup for Hawaii | 103 |
| Processing..... | 105 |
| Idaho (ID)..... | 107 |
| State Information | 107 |
| Data Setup for Idaho | 107 |
| Processing..... | 110 |
| Illinois (IL) | 111 |
| State Information | 111 |
| Data Setup for Illinois | 111 |
| Processing..... | 113 |
| Indiana (IN)..... | 115 |

| | |
|---|-----|
| State Information | 115 |
| Data Setup for Indiana | 115 |
| Employee Taxes Screen/Employee Payroll Setup Menu | 115 |
| Processing..... | 117 |
| Iowa (IA) | 119 |
| State Information | 119 |
| Data Setup for Iowa..... | 119 |
| Processing..... | 122 |
| Kansas (KS)..... | 124 |
| State Information | 124 |
| Data Setup for Kansas | 124 |
| Processing..... | 126 |
| Kentucky (KY)..... | 128 |
| State Information | 128 |
| Data Setup for Kentucky | 128 |
| Processing..... | 130 |
| Louisiana (LA ) | 132 |
| State Information | 132 |
| Data Setup for Louisiana..... | 132 |
| Tax Calculation & Special Programming..... | 135 |
| Maine (ME )..... | 138 |
| State Information | 138 |
| Data Setup for Maine | 138 |
| Processing..... | 140 |
| Maryland (MD )..... | 142 |
| State Information | 142 |
| Data Setup for Maryland | 142 |
| Local Taxes Screen/Payroll Tax Controls Menu..... | 144 |
| Processing..... | 189 |
| Tax Calculation & Special Programming..... | 190 |
| Massachusetts (MA ) | 193 |
| State Information | 193 |
| Data Setup for Massachusetts | 193 |
| Processing..... | 197 |
| Michigan (MI) | 199 |
| State Information | 199 |
| Data Setup for Michigan..... | 199 |

| | |
|---|-----|
| Processing..... | 200 |
| Minnesota (MN) | 202 |
| State Information | 202 |
| Data Setup for Minnesota | 202 |
| Processing..... | 204 |
| Mississippi (MS)..... | 206 |
| State Information | 206 |
| Data Setup for Mississippi..... | 206 |
| Processing..... | 210 |
| Missouri (MO )..... | 211 |
| State Information | 211 |
| Data Setup for Missouri..... | 211 |
| Processing..... | 217 |
| Montana (MT) | 219 |
| State Information | 219 |
| Data Setup for Montana | 219 |
| Processing..... | 221 |
| Nebraska (NE )..... | 223 |
| State Information | 223 |
| Data Setup for Nebraska..... | 223 |
| Processing..... | 226 |
| Nevada (NV) | 230 |
| Data Setup for Nevada..... | 230 |
| New Hampshire (NH) | 231 |
| Data Setup for New Hampshire | 231 |
| New Jersey (NJ) | 232 |
| State Information | 232 |
| Data Setup for New Jersey | 232 |
| Processing..... | 237 |
| New Mexico (NM) | 239 |
| State Information | 239 |
| Data Setup for New Mexico | 239 |
| Processing..... | 242 |
| New York (NY)..... | 244 |
| State Information | 244 |
| Data Setup for New York | 244 |
| Processing..... | 247 |

| | |
|--|-----|
| North Carolina (NC) | 249 |
| State Information | 249 |
| Data Setup for North Carolina | 249 |
| Processing..... | 252 |
| North Dakota (ND) | 254 |
| State Information | 254 |
| Data Setup for North Dakota | 254 |
| Processing..... | 256 |
| Ohio (OH) | 258 |
| State Information | 258 |
| Data Setup for Ohio..... | 258 |
| Processing..... | 260 |
| Oklahoma (OK)..... | 262 |
| State Information | 262 |
| Data Setup for Oklahoma..... | 262 |
| Processing..... | 264 |
| Oregon (OR)  | 266 |
| State Information | 266 |
| Data Setup for Oregon | 266 |
| Tax Calculation..... | 268 |
| Pennsylvania (PA) | 280 |
| State Information | 280 |
| Data Setup for Pennsylvania..... | 280 |
| Processing..... | 282 |
| Puerto Rico (PR ) | 283 |
| State Information | 283 |
| Data Setup for Puerto Rico | 283 |
| Processing..... | 287 |
| Rhode Island (RI)..... | 290 |
| State Information | 290 |
| Data Setup for Rhode Island..... | 290 |
| Processing..... | 293 |
| South Carolina (SC ) | 294 |
| State Information | 294 |
| Data Setup for South Carolina | 294 |
| Processing..... | 296 |
| South Dakota (SD) | 298 |

| | |
|--|-----|
| Data Setup for South Dakota | 298 |
| Utah (UT )..... | 299 |
| State Information | 299 |
| Data Setup for Utah..... | 299 |
| Processing..... | 302 |
| Vermont (VT )..... | 304 |
| State Information | 304 |
| Data Setup for Vermont | 304 |
| Processing..... | 306 |
| Virginia (VA)..... | 308 |
| State Information | 308 |
| Data Setup for Virginia | 308 |
| Processing..... | 311 |
| Washington (WA)..... | 312 |
| West Virginia (WV) | 313 |
| State Information | 313 |
| Data Setup for West Virginia..... | 313 |
| Processing..... | 315 |
| Wisconsin (WI)..... | 317 |
| Wisconsin Employer’s Withholding Tax Guide | 317 |
| Wisconsin Withholding Exemption Certificate (WT-4) | 317 |
| Employee Taxes screen/Employee Payroll Setup menu | 317 |
| Processing..... | 319 |
| Wyoming (WY)..... | 321 |

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.



Some of the states have already been updated with 2015 tax values in this document but are not yet included in Costpoint's 2015 January release. Those states will be available in Costpoint by February 2015 Tax Table Update.

State Abbreviations

The state abbreviations used throughout the system are maintained in the Maintain 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 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

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

Regular checks: (For Nonresident Aliens)

1. $\text{Gross Pay} - (\text{Federal Exempt Deductions})^a \times \text{Number of Pay Periods per Year} = \text{Gross Annual Wages}$
2. $\text{Gross Annual Wages} + \text{Nonresident Alien Addition Amount (from Federal Taxes)} = \text{Adjusted Gross Annual Wages}$
3. $\text{Adjusted Gross Annual Wages} - (\text{Number of Exemptions} \times \text{Exemption Amount}^b) = \text{Annual Taxable Wages}$
4. $((\text{Annual Taxable Wages} - \text{For Taxable Income Over Amount}) \times \text{Tax Percentage}) + \text{Base Tax}^c = \text{Annual Tax Liability}$
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 Employee Taxes screen is added to the Tax Liability for Current Period.

PLUS Adjustment (calculation for adjustment is below)

1. $\text{Gross Pay} - (\text{Federal Exempt Deductions}) \times \text{Number of Pay Periods per Year} = \text{Gross Annual Wages}$
2. $\text{Gross Annual Wages} + \text{Nonresident Alien Addition amount (from Federal Taxes)} = \text{Adjusted Gross Annual Wages}$
3. $\text{Adjusted Gross Annual Wages} - (\text{Number of Exemptions} \times \text{Exemption Amount}) = \text{Annual Taxable Wages}$
4. $(\text{Base Tax} + ((\text{Annual Taxable Wages} - \text{For Taxable Income Over Amount}) \times \text{Plus } \%)^g - ((\text{Annual Taxable Wages} - \text{For Taxable Income Over Amount}) \times \text{Less } \%)^h)^f = \text{Annual Tax Liability}$
5. $(\text{Annual Tax Liability} / \text{Number of Pay Periods per Year}) = \text{Tax Liability for Current Period}$

(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 Federal Taxes screen = Amount to be withheld or, if **00** is entered as **Supplemental Earnings Tax Percent** in the Federal Taxes screen, then the amount of the bonus is added to the employee's annual salary^d from the Salary Info and History 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 Employee Taxes screen is ignored.

- a. Deductions that have been set up as **Federal Exempt** in the Federal Taxability subtask of the Deductions screen.
- b. **Exemption Amount** from the Federal Taxes screen.
- c. From the appropriate Federal Tax Table.
- d. Annual Rate from the Salary Info and History 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 Advance EIC and Nonresident Aliens Tables (PRMEIC)

FEDERAL TAXES

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

Federal Taxes

| | Payroll Year 2015 | Payroll Year 2014 | Payroll Year 2013 |
|--|----------------------|----------------------|----------------------|
| Social Security Limit | 118,500.00 | 117,000.00 | 113,700.00 |
| Social Sec Employer Percent | 6.2% | 6.20% | 6.20% |
| Social Sec Employee Percent | 6.2% | 6.20% | 6.20% |
| Medicare Limit | No limit | No limit | No limit |
| Medicare Employer Percent | 1.45% | 1.45% | 1.45% |
| Medicare Employee Percent | 1.45% | 1.45% | 1.45% |
| Medicare Employee Additional Tax (above 200,000) | 0.9% | 0.9% | 0.9% |
| FUTA Limit | 7,000.00 | 7,000.00 | 7,000.00 |
| FUTA Percent | 6.00% | 6.00% | 6.00% |
| Exemption Amount | 4,000.00 | 3,950.00 | 3,900.00 |
| Supplemental Earnings Tax Percent | 25.00% | 25.00% | 25.00% |
| Supplemental Tax Percent (Wages over \$1,000,000) | 39.60% | 39.60% | 39.60% |
| 401(k) Deferral Limit | 18,000.00 | 17,500.00 | 17,500.00 |
| 401(k) Wage Limit | 265,000.00 | 260,000.00 | 255,000.00 |
| Catch-Up Contribution Limit | 6,000.00 | 5,500.00 | 5,500.00 |
| Nonresident Alien Additional Amount | 2,300.00 | 2,250.00 | 2,200.00 |

FEDERAL TAX TABLES

The following amounts and percentages are used for the federal tax tables in the Costpoint (Federal Tax Tables screen) effective January 1, 2015

Notice 1036

<http://www.irs.gov/pub/irs-pdf/n1036.pdf>

Single Filing Status - Federal Tax Tables

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|------------|-------------------|
| 0.00 | 0.00 | 0.00% |
| 2,300.00 | 0.00 | 10.00% |
| 11,525.00 | 922.50 | 15.00% |
| 39,750.00 | 5,156.25 | 25.00% |
| 93,050.00 | 18,481.25 | 28.00% |
| 191,600.00 | 46,075.25 | 33.00% |
| 413,800.00 | 119,401.25 | 35.00% |
| 415,500.00 | 119,996.25 | 39.60% |

Married Filing Status - Federal Tax Tables

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|------------|-------------------|
| 0.00 | 0.00 | 0.00% |
| 8,600.00 | 0.00 | 10.00% |
| 27,050.00 | 1,845.00 | 15.00% |
| 83,500.00 | 10,312.50 | 25.00% |
| 159,800.00 | 29,387.50 | 28.00% |
| 239,050.00 | 51,577.50 | 33.00% |
| 420,100.00 | 111,324.00 | 35.00% |
| 473,450.00 | 129,996.50 | 39.60% |

MAINTAIN STATE CODES

The state abbreviations listed in this table are used throughout the system. They cannot be changed.

| Maintain States | | | | | |
|-----------------|-------|-----------------------|-------------------|-----------------------|--|
| Country | State | State Name | Default Sales Tax | Sales Tax Description | |
| CAN | ALB | Alberta | | | |
| CAN | BC | British Columbia | | | |
| CAN | MAN | Manitoba | | | |
| CAN | NB | New Brunswick | | | |
| CAN | NEW | Newfoundland | | | |
| CAN | NS | Nova Scotia | | | |
| CAN | NW | Northwest Territories | | | |
| CAN | ON | Ontario | | | |
| CAN | PEI | Prince Edward Island | | | |
| CAN | QUE | Quebec | | | |
| CAN | SA | Saskatchewan | | | |
| CAN | YU | Yukon Territories | | | |
| USA | AK | Alaska | | | |
| USA | AL | Alabama | | | |
| USA | AR | Arkansas | | | |

| Maintain States | | | | | |
|-----------------|-------|----------------|-------------------|-----------------------|--|
| Country | State | State Name | Default Sales Tax | Sales Tax Description | |
| USA | AS | American Somoa | | | |
| USA | AZ | Arizona | | | |
| USA | CA | California | | | |
| USA | CO | Colorado | | | |
| USA | CT | Connecticut | | | |
| USA | DC | Washington DC | | | |
| USA | DE | Delaware | | | |
| USA | FL | Florida | | | |
| USA | GA | Georgia | | | |
| USA | GU | Guam | | | |
| USA | HI | Hawaii | | | |
| USA | IA | Iowa | | | |
| USA | ID | Idaho | | | |
| USA | IL | Illinois | | | |
| USA | IN | Indiana | | | |

| Maintain States | | | | | |
|-----------------|-------|----------------|-------------------|-----------------------|--|
| Country | State | State Name | Default Sales Tax | Sales Tax Description | |
| USA | KS | Kansas | | | |
| USA | KY | Kentucky | | | |
| USA | LA | Louisiana | | | |
| USA | MA | Massachuselts | | | |
| USA | MD | Maryland | MD2 | MARYLAND (EXEMPT) | |
| USA | ME | Maine | | | |
| USA | MI | Michigan | | | |
| USA | MN | Minnesota | | | |
| USA | MO | Missouri | | | |
| USA | MS | Mississippi | | | |
| USA | MT | Montana | | | |
| USA | NC | North Carolina | | | |
| USA | ND | North Dakota | | | |
| USA | NE | Nebraska | | | |
| USA | NH | New Hampshire | | | |

MAINTAIN STATE CODES

| Maintain States | | | | | |
|-----------------|-------|----------------|-------------------|-----------------------|--|
| Country | State | State Name | Default Sales Tax | Sales Tax Description | |
| USA | NJ | New Jersey | | | |
| USA | NM | New Mexico | | | |
| USA | NV | Nevada | | | |
| USA | NY | New York | | | |
| USA | OH | Ohio | | | |
| USA | OK | Oklahoma | | | |
| USA | OR | Oregon | | | |
| USA | PA | Pennsylvania | | | |
| USA | PR | Puerto Rico | | | |
| USA | RI | Rhode Island | | | |
| USA | SC | South Carolina | | | |
| USA | SD | South Dakota | | | |
| USA | TN | Tennessee | | | |
| USA | TX | Texas | | | |
| USA | UT | Utah | | | |

| Maintain States | | | | | |
|-----------------|-------|----------------|-------------------|-----------------------|--|
| Country | State | State Name | Default Sales Tax | Sales Tax Description | |
| USA | PA | Pennsylvania | | | |
| USA | PR | Puerto Rico | | | |
| USA | RI | Rhode Island | | | |
| USA | SC | South Carolina | | | |
| USA | SD | South Dakota | | | |
| USA | TN | Tennessee | | | |
| USA | TX | Texas | | | |
| USA | UT | Utah | | | |
| USA | VA | Virginia | VA | VIRGINIA (NON-EXEMPT) | |
| USA | VI | Virgin Islands | | | |
| USA | VT | Vermont | | | |
| USA | WA | Washington | | | |
| USA | WI | Wisconsin | | | |
| USA | WV | West Virginia | | | |
| USA | WY | Wyoming | | | |

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 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 State Taxes screen, no tax will be calculated unless an override amount is specified in the **Override Amount** field in the 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 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:

1. Gross Pay - (401k + Cafeteria Plans)^a x Number of Pay Periods per Year = Gross Annual Wages
2. Gross Annual Wages - Standard Deduction^b - (Number of Exemptions x Exemption Amount^c) = Annual Taxable Wages
3. ((Annual Taxable Wages - **For Taxable Income Over** Amount) x Tax Percentage) + *Base Tax*^d = Annual Tax Liability
4. (Annual Tax Liability - Any Credit Amounts^e) / Number of Pay Periods per Year = Tax Liability for Current Period
5. Any **Additional Amount** entered in the Employee Taxes screen is added to the Tax Liability for Current Period.

Bonus checks:

Amount of Bonus x **Tax Rate Supp** (State Taxes) = Amount to be withheld or, if **00** is entered as **Tax Rate Supp** in the 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 Employee Taxes screen is ignored.

- a. Deductions that are defined as 401(k) or Cafeteria Plan in the Deductions screen and have an "E" (Exempt) taxability for the withholding state of the employee.
- b. Standard deduction amounts from the State Standard Deductions screen are used.
- c. Exemption Amounts from the State Taxes screen are used.
- d. From the appropriate State Tax Tables screen.
- e. If any Dependent Credit Amount or Credit Amount exists in the State Taxes screen.
- f. Annual Rate from the Salary Info and History screen.
- g. The highest percentage for the annual tax liability from the appropriate State Tax Tables screen is used.

SUTA LIMITS AS OF DECEMBER 2014

| State | 2015 Limits | 2014 Limits | 2013 Limits |
|-------|-------------|-------------|-------------|
| AK | 38,700 | 37,400 | 36,900 |
| AL | 8,000 | 8,000 | 8,000 |
| AR | 12,000 | 12,000 | 12,000 |
| AZ | 7,000 | 7,000 | 7,000 |
| CA | 7,000 | 7,000 | 7,000 |
| CO | 11,800 | 11,700 | 11,300 |
| CT | 15,000 | 15,000 | 15,000 |
| DC | 9,000 | 9,000 | 9,000 |
| DE | 18,500 | 18,500 | 10,500 |
| FL | 7,000 | 8,000 | 8,000 |
| GA | 9,500 | 9,500 | 9,500 |
| HI | 40,900 | 40,400 | 39,600 |
| IA | 27,300 | 26,800 | 26,000 |
| ID | 36,000 | 35,200 | 34,800 |
| IL | 12,960 | 12,960 | 12,900 |
| IN | 9,500 | 9,500 | 9,500 |
| KS | 8,000 | 8,000 | 8,000 |
| KY | 9,900 | 9,600 | 9,300 |
| LA | 7,700 | 7,700 | 7,700 |
| MA | 15,000 | 14,000 | 14,000 |
| MD | 8,500 | 8,500 | 8,500 |
| ME | 12,000 | 12,000 | 12,000 |
| MI | 9,500 | 9,500 | 9,500 |
| MN | 30,000 | 29,000 | 29,000 |

SUTA LIMITS AS OF DECEMBER 2014

| | | | |
|----|--------------------|--------------------|--------|
| MO | 13,000 | 13,000 | 13,000 |
| MS | 14,000 | 14,000 | 14,000 |
| MT | 29,500 | 29,000 | 27,900 |
| NC | 21,700 | 21,400 | 20,900 |
| ND | 35,600 | 33,600 | 31,800 |
| NE | 9,000 | 9,000 | 9,000 |
| NH | 14,000 | 14,000 | 14,000 |
| NJ | 32,000 | 31,500 | 30,900 |
| NM | 23,400 | 23,400 | 22,900 |
| NV | 27,800 | 27,400 | 26,900 |
| NY | 10,500 | 10,300 | 8,500 |
| OH | 9,000 | 9,000 | 9,000 |
| OK | 17,000 | 18,700 | 20,100 |
| OR | 35,700 | 35,000 | 34,100 |
| PA | 9,000 | 8,750 | 8,500 |
| PR | 7,000 | 7,000 | 7,000 |
| RI | 21,200 **22,700 | 20,600 **22,100 | 20,200 |
| SC | 14,000 | 12,000 | 12,000 |
| SD | 15,000 | 14,000 | 13,000 |
| TN | 9,000 | 9,000 | 9,000 |
| TX | 9,000 | 9,000 | 9,000 |
| UT | 31,300 | 30,800 | 30,300 |
| VA | 8,000 | 8,000 | 8,000 |
| VT | 16,400 | 16,000 | 16,000 |
| WA | 42,100 | 41,300 | 39,800 |

SUTA LIMITS AS OF DECEMBER 2014

| | | | |
|----|--------|--------|--------|
| WI | 14,000 | 14,000 | 14,000 |
| WV | 12,000 | 12,000 | 12,000 |
| WY | 24,700 | 24,500 | 23,800 |

*** 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 State Taxes screen and enter the new limit in the **Unemp Limit** field.

2015 STATE DISABILITY INSURANCE - EMPLOYEE CONTRIBUTION

State Disability Insurance is deducted by setting up a **Locality Code** in the Local Taxes screen with **Tax Based On** as a **Y Method**. Using the same **Locality Code**, enter a record in the 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 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 | \$104,378 | 0.9% | \$1,016.36 |
| Hawaii | Based on Employee's Weekly Rate | 0.5% ⁽¹⁾ | \$234.52 |
| New Jersey | \$32,000 | 0.25% | \$111.24 |
| New York | \$8,500 | 0.5% ⁽²⁾ | \$42.50 |
| Puerto Rico | \$9,000 | 0.3% | \$27.00 |
| Rhode Island | \$64,200 | 1.2% | \$736.80 |

⁽¹⁾ Not to exceed \$4.61 per week: Maximum weekly wage base is \$951.23

⁽²⁾ Not to exceed \$.60 per week.

2015 STATE UNEMPLOYMENT INSURANCE-EMPLOYEE CONTRIBUTION

State Unemployment Insurance is deducted by setting up a **Locality Code** in the Local Taxes screen with **Tax Based On** as a **Y** Method. Using the same locality code, enter a record in the 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 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 | 37,400 | 0.62% | 243.54 | Unemployment |
| New Jersey | 32,000 | 0.09% | 30.90 | Family Leave Insurance (FLI) |
| New Jersey | 32,000 | 0.3825% | 118.19 | Unemployment & Health Care |
| New Jersey | 32,000 | .0425% | 13.13 | Work Force Development/ Supplemental Workforce Fund ⁽¹⁾ |
| Pennsylvania | None | .07% | 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 |
| AZ | | | Y |
| CA | | Y | Y |
| CO | | | |
| CT | | Y | Y |
| DC | | | |
| DE | | | Y |
| FL | | | |
| GA | | | Y |
| HI | | | |
| IA | | | Y |
| ID | | | |
| IL | | | Y |
| IN | | | Y |
| KS | | | |
| KY | | | |
| LA | | Y | Y |
| MA | | Y | Y |
| MD | | Y | Y |

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

STATE TAX TABLES

| State | | Special Programming (7.0+) | Special Setup |
|-------|--|----------------------------|---------------|
| UT | | Y | |
| VA | | | |
| VI | | | |
| VT | | Y | |
| WA | | | |
| WI | | | |
| WV | | | Y |
| WY | | | |

Alabama (AL)

State Information

Alabama Withholding Tax Tables & Instructions for Employers and Withholding Agents

http://www.revenue.alabama.gov/withholding/whbooklet_0112.pdf

Alabama Withholding Exemption Certificate

[http://www.revenue.alabama.gov/withholding/FA4\(11_10\).pdf](http://www.revenue.alabama.gov/withholding/FA4(11_10).pdf)

Data Setup for Alabama

Employee Taxes Screen/Employee Payroll Setup Menu

| | |
|--|--|
| <p>Withholding State Filing Status</p> | <ul style="list-style-type: none"> ▪ Married: (M – Married Filing Jointly) Select a filing status of Married if the employee claims married with an exemption for both spouses (M – Married Filing Jointly) on the Alabama A-4. ▪ Head of Household: (H – Head of Family) Select a filing status of Head of Household if the employee is claiming single head of family on the Alabama A-4. ▪ Single: (S – Single) Select a filing status of Single if the employee single claiming a full personal exemption (S – Single) on the Alabama A-4. ▪ Misc. Status 1: (0 – No Exemptions) Select a filing status of Misc. Status 1 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.) ▪ Misc. Status 2: (MS – Married Filing Separately) Select a filing status of Misc. Status 2 if the employee claims married with an exemption for himself or herself only (MS – Married Filing Separately) on the Alabama A-4. |
| <p>Withholding State Exemptions</p> | <ul style="list-style-type: none"> ▪ Married: Enter 1 to trigger the \$3,000.00 personal exemption. ▪ Head of Household: Enter 1 to trigger the \$3,000.00 personal exemption. ▪ Single: Enter 1 to trigger the \$1,500.00 personal exemption. ▪ Misc. Status 1: Enter 0 (zero) as this status corresponds to status 0 in Alabama's tax regulations. ▪ Misc. Status 2: Enter 1 to trigger the \$1,500.00 personal |

| | |
|--|------------|
| | exemption. |
|--|------------|

| ALABAMA (AL) | | | | | | |
|---|--|--|-----------------|-------------|------------------------|---|
| ALABAMA State Taxes | State: AL (Alabama) | | | | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2011 | | | | |
| | Unemp Limit | 8,000.00 | | | | |
| | Unemp Rate | Bring the SUTA Rate forward from the most recent Alabama State Taxes record. | | | | |
| | Tax Rate Supp | 5.00% | | | | |
| | 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 | | | | |
| ALABAMA State Tax Allowances and Credits | State: AL Type: Personal Exemption Allowance Effective Date: 01/01/2011 Filing Status: Married (Alabama: Married Filing Jointly) | | | | | State Tax Allowances and Credits (PRMSTAC) |
| | For Annualized | Base Amt | Amt Per Credit/ | % of Excess | 1 st Exempt | 1 st Exempt |

| ALABAMA (AL) | | | | | | |
|--|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|--|
| Wages Over | | Exemption | | Override (Y/N) | Override Amt | |
| 0.00 | 0.00 | 3,000.00 | 0.00% | N | 0.00 | |
| <p>State: AL Type: Personal Exemption Allowance Effective Date: 01/01/2011 Filing Status: Single (Alabama: Single)</p> | | | | | | |
| 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 | |
| <p>State: AL Type: Personal Exemption Allowance Effective Date: 01/01/2011 Filing Status: Head of Household (Alabama: Head of Family)</p> | | | | | | |
| 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 | 3,000.00 | 0.00% | N | 0.00 | |
| <p>State: AL Type: Personal Exemption Allowance Effective Date: 01/01/2011 Filing Status: Misc Status 1 (Alabama: Single, claiming 0 exemptions)</p> | | | | | | |
| For | Base | Amt Per | % of | 1 st | 1 st | |

| ALABAMA (AL) | | | | | | |
|--|--|-------------|--------------------------|-------------|---------------------------------------|-------------------------------------|
| | Annualized Wages Over | Amt | Credit/Exemption | Excess | Exempt Override (Y/N) | Exempt Override Amt |
| | 0.00 | 0.00 | 0.00 | 0.00% | N | 0.00 |
| <p>State: AL Type: Personal Exemption Allowance Effective Date: 01/01/2011 Filing Status: Misc Status 2 (Alabama: Married Filing Separately)</p> | | | | | | |
| | 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 |
| Alabama Standard Deduction | <p>State: AL Effective Date: 01/01/2011 Filing Status: Married (Alabama: Married Filing Jointly)</p> | | | | | State Standard Deductions (PRMSSD) |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | |
| | 0.00 | 7,500.00 | 0.00% | 7,500.00 | 7,500.00 | |
| | 20,499.99 | 7,325.00 | 0.00% | 7,325.00 | 7,325.00 | |
| | 20,999.99 | 7,150.00 | 0.00% | 7,150.00 | 7,150.00 | |
| | 21,499.99 | 6,975.00 | 0.00% | 6,975.00 | 6,975.00 | |
| | 21,999.99 | 6,800.00 | 0.00% | 6,800.00 | 6,800.00 | |
| | 22,499.99 | 6,625.00 | 0.00% | 6,625.00 | 6,625.00 | |
| | 22,999.99 | 6,450.00 | 0.00% | 6,450.00 | 6,450.00 | |
| | 23,499.99 | 6,275.00 | 0.00% | 6,275.00 | 6,275.00 | |

| ALABAMA (AL) | | | | | |
|---|--------------------------|-------------|---------------------|----------|----------|
| | 23,999.99 | 6,100.00 | 0.00% | 6,100.00 | 6,100.00 |
| | 24,499.99 | 5,925.00 | 0.00% | 5,925.00 | 5,925.00 |
| | 24,999.99 | 5,750.00 | 0.00% | 5,750.00 | 5,750.00 |
| | 25,499.99 | 5,575.00 | 0.00% | 5,575.00 | 5,575.00 |
| | 25,999.99 | 5,400.00 | 0.00% | 5,400.00 | 5,400.00 |
| | 26,499.99 | 5,225.00 | 0.00% | 5,225.00 | 5,225.00 |
| | 26,999.99 | 5,050.00 | 0.00% | 5,050.00 | 5,050.00 |
| | 27,499.99 | 4,875.00 | 0.00% | 4,875.00 | 4,875.00 |
| | 27,999.99 | 4,700.00 | 0.00% | 4,700.00 | 4,700.00 |
| | 28,499.99 | 4,525.00 | 0.00% | 4,525.00 | 4,525.00 |
| | 28,999.99 | 4,350.00 | 0.00% | 4,350.00 | 4,350.00 |
| | 29,499.99 | 4,175.00 | 0.00% | 4,175.00 | 4,175.00 |
| | 29,999.99 | 4,000.00 | 0.00% | 4,000.00 | 4,000.00 |
| <p>State: AL Effective Date: 01/01/2011 Filing Status: Single (Alabama: Single)</p> | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| | 0.00 | 2,500.00 | 0.00% | 2,500.00 | 2,500.00 |
| | 20,499.99 | 2,475.00 | 0.00% | 2,475.00 | 2,475.00 |
| | 20,999.99 | 2,450.00 | 0.00% | 2,450.00 | 2,450.00 |
| | 21,499.99 | 2,425.00 | 0.00% | 2,425.00 | 2,425.00 |
| | 21,999.99 | 2,400.00 | 0.00% | 2,400.00 | 2,400.00 |
| | 22,499.99 | 2,375.00 | 0.00% | 2,375.00 | 2,375.00 |

| ALABAMA (AL) | | | | | |
|--|--------------------------|-------------|---------------------|----------|----------|
| | 22,999.99 | 2,350.00 | 0.00% | 2,350.00 | 2,350.00 |
| | 23,499.99 | 2,325.00 | 0.00% | 2,325.00 | 2,325.00 |
| | 23,999.99 | 2,300.00 | 0.00% | 2,300.00 | 2,300.00 |
| | 24,499.99 | 2,275.00 | 0.00% | 2,275.00 | 2,275.00 |
| | 24,999.99 | 2,250.00 | 0.00% | 2,250.00 | 2,250.00 |
| | 25,499.99 | 2,225.00 | 0.00% | 2,225.00 | 2,225.00 |
| | 25,999.99 | 2,200.00 | 0.00% | 2,200.00 | 2,200.00 |
| | 26,499.99 | 2,175.00 | 0.00% | 2,175.00 | 2,175.00 |
| | 26,999.99 | 2,150.00 | 0.00% | 2,150.00 | 2,150.00 |
| | 27,499.99 | 2,125.00 | 0.00% | 2,125.00 | 2,125.00 |
| | 27,999.99 | 2,100.00 | 0.00% | 2,100.00 | 2,100.00 |
| | 28,499.99 | 2,075.00 | 0.00% | 2,075.00 | 2,075.00 |
| | 28,999.99 | 2,050.00 | 0.00% | 2,050.00 | 2,050.00 |
| | 29,499.99 | 2,025.00 | 0.00% | 2,025.00 | 2,025.00 |
| | 29,999.99 | 2,000.00 | 0.00% | 2,000.00 | 2,000.00 |
| <p>State: AL Effective Date: 01/01/2011 Filing Status: Head of Household (Alabama: Head of Family)</p> | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| | 0.00 | 4,700.00 | 0.00% | 4,700.00 | 4,700.00 |
| | 20,499.99 | 4,565.00 | 0.00% | 4,565.00 | 4,565.00 |
| | 20,999.99 | 4,430.00 | 0.00% | 4,430.00 | 4,430.00 |
| | 21,499.99 | 4,295.00 | 0.00% | 4,295.00 | 4,295.00 |

| ALABAMA (AL) | | | | | |
|---|--------------------------|-------------|---------------------|----------|----------|
| | 21,999.99 | 4,160.00 | 0.00% | 4,160.00 | 4,160.00 |
| | 22,499.99 | 4,025.00 | 0.00% | 4,025.00 | 4,025.00 |
| | 22,999.99 | 3,890.00 | 0.00% | 3,890.00 | 3,890.00 |
| | 23,499.99 | 3,755.00 | 0.00% | 3,755.00 | 3,755.00 |
| | 23,999.99 | 3,620.00 | 0.00% | 3,620.00 | 3,620.00 |
| | 24,499.99 | 3,485.00 | 0.00% | 3,485.00 | 3,485.00 |
| | 24,999.99 | 3,350.00 | 0.00% | 3,350.00 | 3,350.00 |
| | 25,499.99 | 3,215.00 | 0.00% | 3,215.00 | 3,215.00 |
| | 25,999.99 | 3,080.00 | 0.00% | 3,080.00 | 3,080.00 |
| | 26,499.99 | 2,945.00 | 0.00% | 2,945.00 | 2,945.00 |
| | 26,999.99 | 2,810.00 | 0.00% | 2,810.00 | 2,810.00 |
| | 27,499.99 | 2,675.00 | 0.00% | 2,675.00 | 2,675.00 |
| | 27,999.99 | 2,540.00 | 0.00% | 2,540.00 | 2,540.00 |
| | 28,499.99 | 2,405.00 | 0.00% | 2,405.00 | 2,405.00 |
| | 28,999.99 | 2,270.00 | 0.00% | 2,270.00 | 2,270.00 |
| | 29,499.99 | 2,135.00 | 0.00% | 2,135.00 | 2,135.00 |
| | 29,999.99 | 2,000.00 | 0.00% | 2,000.00 | 2,000.00 |
| <p>State: AL</p> <p>Effective Date: 01/01/2011</p> <p>Filing Status: Misc Status 1</p> <p>(Alabama: Single, claiming 0 exemptions)</p> | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| | 0.00 | 2,500.00 | 0.00% | 2,500.00 | 2,500.00 |
| | 20,499.99 | 2,475.00 | 0.00% | 2,475.00 | 2,475.00 |

| ALABAMA (AL) | | | | | |
|---|--------------------------|-------------|---------------------|----------|----------|
| | 20,999.99 | 2,450.00 | 0.00% | 2,450.00 | 2,450.00 |
| | 21,499.99 | 2,425.00 | 0.00% | 2,425.00 | 2,425.00 |
| | 21,999.99 | 2,400.00 | 0.00% | 2,400.00 | 2,400.00 |
| | 22,499.99 | 2,375.00 | 0.00% | 2,375.00 | 2,375.00 |
| | 22,999.99 | 2,350.00 | 0.00% | 2,350.00 | 2,350.00 |
| | 23,499.99 | 2,325.00 | 0.00% | 2,325.00 | 2,325.00 |
| | 23,999.99 | 2,300.00 | 0.00% | 2,300.00 | 2,300.00 |
| | 24,499.99 | 2,275.00 | 0.00% | 2,275.00 | 2,275.00 |
| | 24,999.99 | 2,250.00 | 0.00% | 2,250.00 | 2,250.00 |
| | 25,499.99 | 2,225.00 | 0.00% | 2,225.00 | 2,225.00 |
| | 25,999.99 | 2,200.00 | 0.00% | 2,200.00 | 2,200.00 |
| | 26,499.99 | 2,175.00 | 0.00% | 2,175.00 | 2,175.00 |
| | 26,999.99 | 2,150.00 | 0.00% | 2,150.00 | 2,150.00 |
| | 27,499.99 | 2,125.00 | 0.00% | 2,125.00 | 2,125.00 |
| | 27,999.99 | 2,100.00 | 0.00% | 2,100.00 | 2,100.00 |
| | 28,499.99 | 2,075.00 | 0.00% | 2,075.00 | 2,075.00 |
| | 28,999.99 | 2,050.00 | 0.00% | 2,050.00 | 2,050.00 |
| | 29,499.99 | 2,025.00 | 0.00% | 2,025.00 | 2,025.00 |
| | 29,999.99 | 2,000.00 | 0.00% | 2,000.00 | 2,000.00 |
| <p>State: AL Effective Date: 01/01/2011 Filing Status: Misc Status 2 (Alabama: Married Filing Separately)</p> | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |

| ALABAMA (AL) | | | | | | |
|--------------------------------|---|----------|------------|----------|----------|---------------------------------|
| | 0.00 | 3,750.00 | 0.00% | 3,750.00 | 3,750.00 | |
| | 10,249.99 | 3,662.00 | 0.00% | 3,662.00 | 3,662.00 | |
| | 10,499.99 | 3,574.00 | 0.00% | 3,574.00 | 3,574.00 | |
| | 10,749.99 | 3,486.00 | 0.00% | 3,486.00 | 3,486.00 | |
| | 10,999.99 | 3,398.00 | 0.00% | 3,398.00 | 3,398.00 | |
| | 11,249.99 | 3,310.00 | 0.00% | 3,310.00 | 3,310.00 | |
| | 11,499.99 | 3,222.00 | 0.00% | 3,222.00 | 3,222.00 | |
| | 11,749.99 | 3,134.00 | 0.00% | 3,134.00 | 3,134.00 | |
| | 11,999.99 | 3,046.00 | 0.00% | 3,046.00 | 3,046.00 | |
| | 12,249.99 | 2,958.00 | 0.00% | 2,958.00 | 2,958.00 | |
| | 12,499.99 | 2,870.00 | 0.00% | 2,870.00 | 2,870.00 | |
| | 12,749.99 | 2,782.00 | 0.00% | 2,782.00 | 2,782.00 | |
| | 12,999.99 | 2,694.00 | 0.00% | 2,694.00 | 2,694.00 | |
| | 13,249.99 | 2,606.00 | 0.00% | 2,606.00 | 2,606.00 | |
| | 13,499.99 | 2,518.00 | 0.00% | 2,518.00 | 2,518.00 | |
| | 13,749.99 | 2,430.00 | 0.00% | 2,430.00 | 2,430.00 | |
| | 13,999.99 | 2,342.00 | 0.00% | 2,342.00 | 2,342.00 | |
| | 14,249.99 | 2,254.00 | 0.00% | 2,254.00 | 2,254.00 | |
| | 14,499.99 | 2,166.00 | 0.00% | 2,166.00 | 2,166.00 | |
| | 14,749.99 | 2,078.00 | 0.00% | 2,078.00 | 2,078.00 | |
| | 14,999.99 | 2,000.00 | 0.00% | 2,000.00 | 2,000.00 | |
| ALABAMA State Tax Tables | State: AL Effective Date: 01/01/2011 Filing Status: Misc Status 1 (Alabama: Single, claiming 0 exemptions) | | | | | State Tax Tables (PRMSTT) |
| | For Taxable | Base Tax | Percent of | | | |

| ALABAMA (AL) | | | |
|---|-------------------------|----------|-------------------|
| | Income Over | | Excess |
| | 0.00 | 0.00 | 2.00% |
| | 500.00 | 10.00 | 4.00% |
| | 3,000.00 | 110.00 | 5.00% |
| <p>State: AL Effective Date: 01/01/2011 Filing Status: Misc Status 2 (Alabama: Married Filing Separately)</p> | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 2.00% |
| | 500.00 | 10.00 | 4.00% |
| | 3,000.00 | 110.00 | 5.00% |
| <p>State: AL Effective Date: 01/01/2011 Filing Status: Head of Household (Alabama: Head of Family)</p> | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 2.00% |
| | 500.00 | 10.00 | 4.00% |
| | 3,000.00 | 110.00 | 5.00% |
| <p>State: AL Effective Date: 01/01/2011 Filing Status: Married (Alabama: Married Filing Jointly)</p> | | | |

| ALABAMA (AL) | | | | |
|---|-------------------------|----------|-------------------|--|
| | For Taxable Income Over | Base Tax | Percent of Excess | |
| | 0.00 | 0.00 | 2.00% | |
| | 1,000.00 | 20.00 | 4.00% | |
| | 6,000.00 | 220.00 | 5.00% | |
| <p>State: AL Effective Date: 01/01/2011 Filing Status: Single (Alabama: Single)</p> | | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | |
| | 0.00 | 0.00 | 2.00% | |
| | 500.00 | 10.00 | 4.00% | |
| | 3,000.00 | 110.00 | 5.00% | |

Processing

Tax Calculation

| | Calculation | Related Screens |
|---------------|---|-----------------------------|
| | Gross Pay for Pay Period | Maintain Payroll Edit Table |
| Less | AL Exempt Pay Type Amounts | Pay Type Taxability |
| Less | AL Exempt Deduction Amounts | Deductions |
| Times | Pay Frequency | Pay Periods |
| Equals | AL Adjusted Gross Income for Pay Period | |
| Times | Pay Frequency Monthly: 12 Semi-Monthly: 24 Bi-Weekly: 26 Weekly: 52 | Pay Periods |

| | Calculation | Related Screens |
|------------------------------|--|--|
| Equals | Annualized Gross Pay | |
| Less | Standard Deduction Amount | State Standard Deductions |
| Less | Federal Tax Withholding for the Period x Pay Frequency | Maintain Payroll Edit / Pay Periods |
| Less | Personal Exemption Amount (Number of Withholding State Exemptions x Amount Per Exemption) | Employee Taxes State Tax Allowances and Credits |
| Less | Dependent Exemption Amount (Number of Withholding State Dependents x Amount Per Exemption) | Employee Taxes State Tax Allowances and Credits |
| 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 | State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Pay Periods |
| Plus | State Withholding Additional Amount | 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) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 | |
| | Unemp Limit | 38,700.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Alaska State Taxes record. | |
| | Tax Rate Supp | 0.00% | |
| | 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 | |

Arizona (AZ)

State Information

Arizona Withholding Percentage Election Form (A-4)

<http://www.azdor.gov/LinkClick.aspx?fileticket=d09gDuk70nc%3d&tabid=265&mid=921>

Arizona Withholding Basics

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

Data Setup for Arizona

Employee Taxes Screen/Employee Payroll Setup Menu

| | |
|--|---|
| <p>Withholding State Filing Status</p> | <ul style="list-style-type: none"> ▪ Married: Select a filing status of Married if the employee has chosen an Arizona withholding rate of 0.8% on his/her Arizona Withholding Percentage Election (A-4) form. ▪ Misc. Status 1: Select a filing status of Misc. Status 1 if the employee has chosen an Arizona withholding rate of 1.3% on his/her Arizona Withholding Percentage Election (A-4) form. ▪ Both: Select a filing status of Both if the employee has chosen an Arizona withholding rate of 1.8% on his/her Arizona Withholding Percentage Election (A-4) form. ▪ Single: Select a filing status of Single if the employee has chosen an Arizona withholding rate of 2.7% on his/her Arizona Withholding Percentage Election (A-4) form. ▪ Misc. Status 2: Select a filing status of Misc. Status 2 if the employee has chosen an Arizona withholding rate of 3.6% on his/her Arizona Withholding Percentage Election (A-4) form. ▪ Misc. Status 3: Select a filing status of Misc. Status 3 if the employee has chosen an Arizona withholding rate of 4.2% on his/her Arizona Withholding Percentage Election (A-4) form. ▪ Misc. Status 4: Select a filing status of Misc. Status 4 if the employee has chosen an Arizona withholding rate of 5.1% on his/her Arizona Withholding Percentage Election (A-4) form. ▪ Head of Household: Select a filing status of Head of Household if the employee has elected an Arizona withholding percentage of 0% on his/her Arizona Withholding Percentage Election (A-4) form. |
| <p>Withholding State Exemptions</p> | <p>Enter 0 (zero).</p> |

| ARIZONA (AZ) | | | | | |
|--|---|---|---------------------|---------|---|
| Arizona State Taxes | State: AZ (Arizona) | | | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2011 | | | |
| | Unemp Limit | 7,000.00 | | | |
| | Unemp Rate | Deltek's Tax Table Update patch will use the most recent SUTA rate. | | | |
| | Tax Rate Supp | 7.00% | | | |
| | 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 | 0.00 | | | | |
| Arizona State Standard Deduction s | There is no standard deduction amount for the state of Arizona. | | | | State Standard Deductions (PRMSSD) |
| | State: AZ | | | | |
| | Effective Date: 01/01/2007 | | | | |
| Filing Status: Married, Single, Head of Household, Both, Misc Status 1, Misc Status 2, Misc Status 3, Misc Status 4 | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 |

| ARIZONA (AZ) | | | | | | | | |
|---|--|----------------------------|----------------------|----------------------|------|-------|-------|---------------------------------|
| Arizona State Tax Tables | <p>State: AZ Effective Date: 01/01/2011 Filing Status: Married</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>0.80%</td> </tr> </tbody> </table> | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 0.80% | State Tax Tables (PRMSTT) |
| | For Taxable Income Over | Base Tax | Percent of Excess | | | | | |
| | 0.00 | 0.00 | 0.80% | | | | | |
| | <p>State: AZ Effective Date: 01/01/2011 Filing Status: Misc Status 1</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>1.30%</td> </tr> </tbody> </table> | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 1.30% | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | | | | |
| 0.00 | 0.00 | 1.30% | | | | | | |
| <p>State: AZ Effective Date: 01/01/2011 Filing Status: Both</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>1.80%</td> </tr> </tbody> </table> | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 1.80% | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | |
| 0.00 | 0.00 | 1.80% | | | | | | |
| <p>State: AZ Effective Date: 01/01/2011 Filing Status: Single</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>2.70%</td> </tr> </tbody> </table> | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 2.70% | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | |
| 0.00 | 0.00 | 2.70% | | | | | | |
| <p>State: AZ Effective Date: 01/01/2011 Filing Status: Misc Status 2</p> | | | | | | | | |

| ARIZONA (AZ) | | | |
|---|-------------------------|----------|-------------------|
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 3.60% |
| <p>State: AZ Effective Date: 01/01/2011 Filing Status: Misc Status 3</p> | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 4.20% |
| <p>State: AZ Effective Date: 01/01/2011 Filing Status: Misc Status 4</p> | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 5.10% |
| <p>State: AZ Effective Date: 01/01/2011 Filing Status: Head of Household</p> | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 0.00% |

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

| | Calculation | Related Screens |
|------------------------------|--|-------------------------------|
| | Gross Pay | Maintain Payroll Edit Table |
| Less | AZ Exempt Pay Type Amounts | Pay Type Taxability |
| Less | AZ Exempt Deduction Amounts | Deductions |
| Times | Pay Frequency | Pay Periods |
| Equals | AZ Annualized Gross Pay | |
| Less | Standard Deduction Amount (if applicable) | State Standard Deductions |
| Less | Exemption Amount (if applicable) (# of Exemptions x Exemption Amount) | Employee Taxes State Taxes |
| Equals | Annual Taxable Wages | |
| | Apply the appropriate 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 | |
| Divided By | Pay Frequency | Pay Periods |
| Equals | Initial Tax Withholding for Pay Period | |
| Plus | State Withholding Additional Amount | 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)

http://www.state.ar.us/dfa/income_tax/documents/AR4EC.pdf

Arkansas Formula Method

<http://www.dfa.arkansas.gov/offices/incomeTax/withholding/Documents/withholdTaxTables.pdf>

Data Setup for Arkansas

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 | <p>State: AR (Arkansas)</p> <table border="1"> <tr> <td>Effective Date</td> <td>01/01/2015</td> </tr> <tr> <td>Unemp Limit</td> <td>12,000.00</td> </tr> <tr> <td>Unemp Rate</td> <td>The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most</td> </tr> </table> | Effective Date | 01/01/2015 | Unemp Limit | 12,000.00 | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most |
| Effective Date | 01/01/2015 | | | | | | |
| Unemp Limit | 12,000.00 | | | | | | |
| Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most | | | | | | |

| ARKANSAS (AR) | | | | |
|---|-----------------------------------|--|---------------------|-------------------|
| | | recent Arkansas State Taxes record. | | |
| | Tax Rate Supp | 6.90% | | |
| | 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. | | |
| Arkansas State Standard Deductions | State: AR | | | |
| | Effective Date: 01/01/2015 | | | |
| | Filing Status: Married | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum Maximum |
| | 0.00 | 0.00 | 0.00% | 2,200.00 2,200.00 |
| Arkansas State Standard Deductions | State: AR | | | |
| | Effective Date: 01/01/2015 | | | |
| | Filing Status: Single | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum Maximum |
| | 0.00 | 0.00 | 0.00% | 2,200.00 2,200.00 |

| ARKANSAS (AR) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------|---|---------------------|----------|-------------------------|--------------------------|-------------------|---------------------|---------|---------|----------|-------|-------|----------|----------|-------|-----------|--------|-------|-----------|--------|-------|-----------|--------|-------|-------------------------|----------|-------------------|------|------|-------|----------|-------|-------|----------|--------|-------|---------------------------|
| | <p>State: AR Effective Date: 01/01/2015 Filing Status: Head of Household</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>0.00%</td> <td>2,200.00</td> <td>2,200.00</td> </tr> </tbody> </table> | | | | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.00% | 2,200.00 | 2,200.00 | | | | | | | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.00% | 2,200.00 | 2,200.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Arkansas State Tax Tables | <p>State: AR Effective Date: 01/01/2015 Filing Status: Married</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>0.90%</td> </tr> <tr> <td>4,299.00</td> <td>64.49</td> <td>2.40%</td> </tr> <tr> <td>8,399.00</td> <td>148.48</td> <td>3.40%</td> </tr> <tr> <td>12,599.00</td> <td>274.47</td> <td>4.40%</td> </tr> <tr> <td>20,999.00</td> <td>589.45</td> <td>5.90%</td> </tr> <tr> <td>35,099.00</td> <td>940.44</td> <td>6.90%</td> </tr> </tbody> </table> <p>State: AR Effective Date: 01/01/2015 Filing Status: Single</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>0.90%</td> </tr> <tr> <td>4,299.00</td> <td>64.49</td> <td>2.40%</td> </tr> <tr> <td>8,399.00</td> <td>148.48</td> <td>3.40%</td> </tr> </tbody> </table> | | | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 0.90% | 4,299.00 | 64.49 | 2.40% | 8,399.00 | 148.48 | 3.40% | 12,599.00 | 274.47 | 4.40% | 20,999.00 | 589.45 | 5.90% | 35,099.00 | 940.44 | 6.90% | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 0.90% | 4,299.00 | 64.49 | 2.40% | 8,399.00 | 148.48 | 3.40% | State Tax Tables (PRMSTT) |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.90% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4,299.00 | 64.49 | 2.40% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8,399.00 | 148.48 | 3.40% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12,599.00 | 274.47 | 4.40% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20,999.00 | 589.45 | 5.90% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 35,099.00 | 940.44 | 6.90% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.90% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4,299.00 | 64.49 | 2.40% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8,399.00 | 148.48 | 3.40% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| ARKANSAS (AR) | | | | | | | | | | | | | | | | | | | | | | | | |
|--|-----------|-------------------|-------|-------------------------|----------|-------------------|------|------|-------|----------|-------|-------|----------|--------|-------|-----------|--------|-------|-----------|--------|-------|-----------|--------|-------|
| | 12,599.00 | 274.47 | 4.40% | | | | | | | | | | | | | | | | | | | | | |
| | 20,999.00 | 589.45 | 5.90% | | | | | | | | | | | | | | | | | | | | | |
| | 35,099.00 | 940.44 | 6.90% | | | | | | | | | | | | | | | | | | | | | |
| <p>State: AR Effective Date: 01/01/2015 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>0.90%</td> </tr> <tr> <td>4,299.00</td> <td>64.49</td> <td>2.40%</td> </tr> <tr> <td>8,399.00</td> <td>148.48</td> <td>3.40%</td> </tr> <tr> <td>12,599.00</td> <td>274.47</td> <td>4.40%</td> </tr> <tr> <td>20,999.00</td> <td>589.45</td> <td>5.90%</td> </tr> <tr> <td>35,099.00</td> <td>940.44</td> <td>6.90%</td> </tr> </tbody> </table> | | | | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 0.90% | 4,299.00 | 64.49 | 2.40% | 8,399.00 | 148.48 | 3.40% | 12,599.00 | 274.47 | 4.40% | 20,999.00 | 589.45 | 5.90% | 35,099.00 | 940.44 | 6.90% |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.90% | | | | | | | | | | | | | | | | | | | | | | |
| 4,299.00 | 64.49 | 2.40% | | | | | | | | | | | | | | | | | | | | | | |
| 8,399.00 | 148.48 | 3.40% | | | | | | | | | | | | | | | | | | | | | | |
| 12,599.00 | 274.47 | 4.40% | | | | | | | | | | | | | | | | | | | | | | |
| 20,999.00 | 589.45 | 5.90% | | | | | | | | | | | | | | | | | | | | | | |
| 35,099.00 | 940.44 | 6.90% | | | | | | | | | | | | | | | | | | | | | | |

Processing

Tax Calculation

| | Calculation | Related Screens |
|---------------|-----------------------------|-----------------------------|
| | Gross Pay | Maintain Payroll Edit Table |
| Less | AR Exempt Pay Type Amounts | Pay Type Taxability |
| Less | AR Exempt Deduction Amounts | Deductions |
| Times | Pay Frequency | Pay Periods |
| Equals | AR Adjusted Gross Income | |
| Less | Standard Deduction Amount | State Standard Deductions |
| Equals | Net Taxable Income | (Calculated) |

| | Calculation | Related Screens |
|------------------------------|---|-------------------------------|
| | <p>Effective January 1, 2015:</p> <p>If Net Taxable Income < 50,000</p> <p>Then</p> <p>Annual Taxable Wages = \$50 midrange of Net Taxable Income</p> <p>Else</p> <p>Annual Taxable Wages = Net Taxable Income</p> <p>Apply the Annual Taxable Wages to the appropriate State Tax Table.</p> <p>Annualized State Tax Liability =(Annual Taxable Wages * Tax Percentage) – Base Tax</p> <p>Round Annualized State Tax Liability to whole number.</p> <p>See Appendix A</p> <p>-----</p> <p>Prior to January 1, 2015:</p> <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> | State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Less | Personal Tax Credit (Withholding State Credits x Credit Amount) | Employee Taxes State Taxes |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Pay Periods |
| Equals | Initial Tax Withholding for Pay Period | |
| Plus | State Withholding Additional Amount | 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 | |

California (CA)

State Information

California Withholding Schedules for 2015

Method B: [http://op.bna.com/hrlw.nsf/id/tbue-9pxmky/\\$File/2015%20Method%20B%20Withholding%20Schedules%20All%20Pages.pdf](http://op.bna.com/hrlw.nsf/id/tbue-9pxmky/$File/2015%20Method%20B%20Withholding%20Schedules%20All%20Pages.pdf)

Instruction: [http://op.bna.com/hrlw.nsf/id/tbue-9pxmla/\\$File/2015%20California%20Instructions%20for%20%20Method%20B%20Withholding%20Schedules%20%20pages%2040%2041%2042.pdf](http://op.bna.com/hrlw.nsf/id/tbue-9pxmla/$File/2015%20California%20Instructions%20for%20%20Method%20B%20Withholding%20Schedules%20%20pages%2040%2041%2042.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)

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

Data Setup for California

Employee Taxes screen/Employee Payroll Setup menu

| | |
|---|---|
| <p>Withholding State Filing Status</p> | <ul style="list-style-type: none"> ▪ Married: (Married – One Income with 0 or 1 allowance) Select this filing status 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: (Head of Household) Select this filing status if the employee's filing status is Head of Household on the DE 4. ▪ Single: (Single or Dual Income Married) Select this filing status if the employee's filing status is Single or Married (with two or more incomes) on the DE 4. ▪ Misc. Status 1: (Married – One Income with 2 or more allowances) Select this filing status 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. |
| <p>Withholding State Exemptions</p> | <p>Enter the number of additional withholding allowances the employee is claiming from the DE 4 Estimated Deductions Worksheet B.</p> <hr/> <div style="display: flex; align-items: center;">  <p>Only employees who are married and claiming zero or one exemption should use the Married filing status. All other married employees should use Misc. Status 1.</p> </div> |

| | |
|----------------------------------|---|
| Withholding State Credits | Enter the number of allowances the employee is claiming from the DE 4 Regular Withholding Allowances Worksheet A. |
|----------------------------------|---|

| CALIFORNIA (CA) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------|--|--------------------------|-------------|---------------------------------------|-------------------------------------|--|---------------------------|------------|--------------------------|-------------|---------------------------------------|-------------------------------------|-------------|----------|--------|------|---|------|------------|---|--|--|--|--|---------------|--------|--|--|--|--|--------------|---|--|--|--|--|------------------------|---|--|--|--|--|----------------------|------|--|--|--|--|-----------------------|------|--|--|--|--|-----------------------|----------|--|--|--|--|----------------------|----------|--|--|--|--|---------------------|----------|--|--|--|--|-------------------------|------|--|--|--|--|---------------|------|--|--|--|--|
| California State Taxes | <p>State: CA (California)</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 35%;">Effective Date</td> <td colspan="3">01/01/2015</td> <td colspan="2"></td> </tr> <tr> <td>Unemp Limit</td> <td colspan="3">7,000.00</td> <td colspan="2"></td> </tr> <tr> <td>Unemp Rate</td> <td colspan="3">Bring the SUTA Rate forward from the most recent California State Taxes record.</td> <td colspan="2"></td> </tr> <tr> <td>Tax Rate Supp</td> <td colspan="3">10.23%</td> <td colspan="2"></td> </tr> <tr> <td>Tax Based On</td> <td colspan="3">G</td> <td colspan="2"></td> </tr> <tr> <td>Round W/H Amount (CP7)</td> <td colspan="3">N</td> <td colspan="2"></td> </tr> <tr> <td>Fed W/H Credit Limit</td> <td colspan="3">0.00</td> <td colspan="2"></td> </tr> <tr> <td>FICA W/H Credit Limit</td> <td colspan="3">0.00</td> <td colspan="2"></td> </tr> <tr> <td>Exempt Amount Married</td> <td colspan="3">1,000.00</td> <td colspan="2"></td> </tr> <tr> <td>Exempt Amount Single</td> <td colspan="3">1,000.00</td> <td colspan="2"></td> </tr> <tr> <td>Exempt Amount Other</td> <td colspan="3">1,000.00</td> <td colspan="2"></td> </tr> <tr> <td>Dependent Credit Amount</td> <td colspan="3">0.00</td> <td colspan="2"></td> </tr> <tr> <td>Credit Amount</td> <td colspan="3">0.00</td> <td colspan="2"></td> </tr> </table> | | | | | | Effective Date | 01/01/2015 | | | | | Unemp Limit | 7,000.00 | | | | | Unemp Rate | Bring the SUTA Rate forward from the most recent California State Taxes record. | | | | | Tax Rate Supp | 10.23% | | | | | 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 | 1,000.00 | | | | | Exempt Amount Single | 1,000.00 | | | | | Exempt Amount Other | 1,000.00 | | | | | Dependent Credit Amount | 0.00 | | | | | Credit Amount | 0.00 | | | | |
| Effective Date | 01/01/2015 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Unemp Limit | 7,000.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Unemp Rate | Bring the SUTA Rate forward from the most recent California State Taxes record. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tax Rate Supp | 10.23% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 | 1,000.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Exempt Amount Single | 1,000.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Exempt Amount Other | 1,000.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dependent Credit Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Credit Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| California Personal Tax Credit | <p>State: CA Type: Personal Tax Credit Effective Date: 01/01/2015 Filing Status: Misc Status 1 (California: Married – One Income with 2 or more allowances)</p> <table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 15%;">For Annualized Wages Over</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: 15%;">1st Exempt Override (Y/N)</th> <th style="width: 15%;">1st Exempt Override Amt</th> </tr> </thead> <tbody> <tr> <td>0.00</td> <td>0.00</td> <td>118.80</td> <td>0.00</td> <td>N</td> <td>0.00</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 | 0.00 | 0.00 | 118.80 | 0.00 | N | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 | 118.80 | 0.00 | N | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| CALIFORNIA (CA) | | | | | |
|---|----------|---------------------------|-------------|---------------------------------------|-------------------------------------|
| <p>State: CA Type: Personal Tax Credit Effective Date: 01/01/2015 Filing Status: Head of Household (California: Head of Household)</p> | | | | | |
| 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 | 118.80 | 0.00 | N | 0.00 |
| <p>State: CA Type: Personal Tax Credit Effective Date: 01/01/2015 Filing Status: Married (California: Married – One Income with 0 or 1 allowance)</p> | | | | | |
| 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 | 118.80 | 0.00 | N | 0.00 |
| <p>State: CA Type: Personal Tax Credit Effective Date: 01/01/2015 Filing Status: Single (California: Single or Dual Income Married)</p> | | | | | |
| 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 | 118.80 | 0.00 | N | 0.00 | |

| CALIFORNIA (CA) | | | | | |
|---|--|---------------------|---------------------|----------|----------|
| California Standard Deduction | State: CA Effective Date: 01/01/2015 Filing Status: Misc Status 1 (California: Married – One Income with 2 or more allowances) | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| | 0.00 | 7,984.00 | 0.00% | 7,984.00 | 7,984.00 |
| | State: CA Effective Date: 01/01/2015 Filing Status: Head of Household (California: Head of Household) | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| 0.00 | 7,984.00 | 0.00% | 7,984.00 | 7,984.00 | |
| State: CA Effective Date: 01/01/2015 Filing Status: Married (California: Married – One Income with 0 or 1 allowance) | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | |
| 0.00 | 3,992.00 | 0.00% | 3,992.00 | 3,992.00 | |
| State: CA Effective Date: 01/01/2015 Filing Status: Single (California: Single or Dual Income Married or Married with Multiple Employers) | | | | | |

| CALIFORNIA (CA) | | | |
|--|--------------|-------------------|----------|
| | 36,743 | 637.76 | 4.4000% |
| | 47,366 | 1,105.17 | 6.6000% |
| | 58,621 | 1,848.00 | 8.8000% |
| | 69,242 | 2,782.65 | 10.2300% |
| | 353,387 | 31,850.68 | 11.3300% |
| | 424,065 | 39,858.50 | 12.4300% |
| | 706,774 | 74,999.23 | 13.5300% |
| | 1,000,000.00 | 114,672.71 | 14.6300% |
| State: CA | | | |
| Effective Date: 01/01/2015 | | | |
| Filing Status: Married | | | |
| (California: Married – One Income with 0 or 1 allowance) | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | |
| 0.00 | 0.00 | 1.1000% | |
| 15,498.00 | 170.48 | 2.2000% | |
| 36,742.00 | 637.85 | 4.4000% | |
| 57,990.00 | 1,572.76 | 6.6000% | |
| 80,500.00 | 3,058.42 | 8.8000% | |
| 101,738.00 | 4,927.36 | 10.2300% | |
| 519,688.00 | 47,683.65 | 11.3300% | |
| 623,624.00 | 59,459.60 | 12.4300% | |
| 1,000,000.00 | 106,243.14 | 13.5300% | |
| 1,039,374.00 | 111,570.44 | 14.6300% | |
| State: CA | | | |

| CALIFORNIA (CA) | | |
|--|------------|-------------------|
| Effective Date: 01/01/2015 | | |
| Filing Status: Single | | |
| (California: Single or Dual Income Married or Married with Multiple Employers) | | |
| For Taxable Income Over | Base Tax | Percent of Excess |
| 0.00 | 0.00 | 1.1000% |
| 7,749 | 85.24 | 2.2000% |
| 18,371 | 318.92 | 4.4000% |
| 28,995 | 786.38 | 6.6000% |
| 40,250 | 1,529.21 | 8.8000% |
| 50,869 | 2,463.68 | 10.2300% |
| 259,844 | 23,841.82 | 11.3300% |
| 311,812 | 29,729.79 | 12.4300% |
| 519,687 | 55,568.65 | 13.5300% |
| 1,000,000 | 120,555.00 | 14.6300% |

Processing

Tax Calculation & Special Programming

 Indicates Special Programming

California Low Income Exemption: (Effective 1/1/2015) and Special Programming for Standard Deduction

Update the Special Programming in the system to reflect the new Low Income Exemption amount.

- If the filing status is married with “0” or “1” allowance, Single, Dual Income Married, or Married with Multiple Employers, and the employee’s annualized gross wages is **\$13,267** (\$12,997 in 2014) or less in 2015, California state income tax will not be withheld.
- If the filing status is Head of Household or Married with 2 or more allowances (Misc Status 1), and the employee’s gross wages is **\$26,533** (\$25,994 in 2014) or less in 2015. California state income tax will not be withheld.

Processing Logic:

| | Calculation | Related Screens |
|---------------|--|-----------------------------|
| | Gross Pay | Maintain Payroll Edit Table |
| Times | Pay Frequency | Pay Periods |
| Equals | <p>Annualized Gross Wages</p> <p> California Low Income Exemption:</p> <ul style="list-style-type: none"> ▪ If the Payroll Year <=2014 <ul style="list-style-type: none"> ▪ IF the Withholding State Filing Status is Married or Single and the employee's annualized gross wages are \$12,997 or less, California state income tax will not be withheld and Tax Withholding for Pay Period will be set to \$0.00 and the California tax calculation process for the employee will stop. ▪ ELSE IF Withholding State Filing Status is Head of Household or Misc. Status 1 and the employee's annualized gross wages are \$25,994 or less, California state income tax will not be withheld and Tax Withholding for Pay Period will be set to \$0.00 and the California tax calculation process for the employee will stop. ▪ ELSE IF the Payroll Year >= 2015 <ul style="list-style-type: none"> ▪ IF the Withholding State Filing Status is Married or Single and the employee's annualized gross wages are \$13,267 or less, California state income tax will not be withheld and Tax Withholding for Pay Period will be set to \$0.00 and the California tax calculation process for the employee will stop. ▪ ELSE IF Withholding State Filing Status is Head of Household or Misc. Status 1 and the employee's annualized gross wages are \$26,533 or less, California state income tax will not be withheld and Tax Withholding for Pay Period will be set to \$0.00 and the California tax calculation process for the employee will stop. | |
| Less | CA Exempt Pay Type Amounts | Pay Type Taxability |
| Less | CA Exempt Deduction Amounts | Deductions |

| | | |
|------------------------------|---|--|
| Times | Pay Frequency | Pay Periods |
| Equals | CA Adjusted Gross Income | |
| Less | Standard Deduction Amount  IF the employee's California Withholding State Status = "Married" and he/she has 2 or more California Withholding State Exemptions , use the "Misc Status 1" status when pulling the Standard Deduction amount from the California State Standard Deduction table. | State Standard Deductions |
| Less | Exemption Amount (# of Exemptions x Exemption Amount) | Employee Taxes State Taxes |
| Equals | Annual Taxable Wages | |
| | Apply the Annual Taxable Wages to the appropriate State Tax Table. $\text{Annualized State Tax Liability} = ((\text{Annual Taxable Wages} - \text{For Taxable Income Over Amount}) \times \text{Tax Percentage}) + \text{Base Tax}$ | State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Less | Personal Credit Amount $\text{Personal Credit Amount} = \text{Withholding State Credits} \times \text{Credit Amt}$ | Employee Taxes State Tax Allowances and Credits |
| Divided By | Pay Frequency | Pay Periods |
| Plus | State Withholding Additional Amount | 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 Colorado's Percentage Method of Withholding for determining the amount to be withheld from wages and salaries for state personal income tax.

<https://www.colorado.gov/pacific/sites/default/files/DR1098.pdf>

Form W-4

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

Data Setup for Colorado

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's filing status is Married on form W-4. ▪ Single: Select this filing status 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) | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 |
| | Unemp Limit | 11,800.00 |
| | Unemp Rate | Bring the SUTA Rate forward from the most recent Colorado State Taxes record. |
| | Tax Rate Supp | 4.63% |
| | Tax Based On | G |
| | Round W/H Amount (CP7) | Y |
| | Fed W/H Credit Limit | 0.00 |

| COLORADO (CO) | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------------|---|---------------------|---------|---------|--------------------------|-------------|---------------------|---------|---------|------|---------------------------|-------|------|------|--------------------------|-------------|---------------------|---------|---------|------|------|-------|------|------|------------------------------------|
| | FICA W/H Credit Limit | 0.00 | | | | | | | | | | | | | | | | | | | | | | | |
| | Exempt Amount Married | 4,000.00 | | | | | | | | | | | | | | | | | | | | | | | |
| | Exempt Amount Single | 4,000.00 | | | | | | | | | | | | | | | | | | | | | | | |
| | Exempt Amount Other | 0.00 | | | | | | | | | | | | | | | | | | | | | | | |
| | Dependent Credit Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | | |
| | Credit Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | | |
| Colorado Standard Deduction | <p>State: CO (Colorado) Effective Date: 01/01/2015 Filing Status: Single (Colorado: 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>0.00</td> <td>0.00</td> <td>0.00%</td> <td>0.00</td> <td>0.00</td> </tr> </tbody> </table> <p>State: CO (Colorado) Effective Date: 01/01/2015 Filing Status: Married (Colorado: Married)</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>0.00%</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 | 0.00% | 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 Standard Deductions (PRMSSD) |
| 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 | | | | | | | | | | | | | | | | | | | | | |
| Colorado State Tax Tables | <p>State: CO Effective Date: 01/01/2015 Filing Status: Single (Colorado: Single)</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></td> <td></td> <td></td> </tr> </tbody> </table> | | | | For Taxable Income Over | Base Tax | Percent of Excess | | | | State Tax Tables (PRMSTT) | | | | | | | | | | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | |

| COLORADO (CO) | | | |
|--|----------------------------|----------|----------------------|
| | 0.00 | 0.00 | 0.00% |
| | 2,300.00 | 0.00 | 4.63% |
| <p>State: CO Effective Date: 01/01/2015 Filing Status: Married (Colorado: Married)</p> | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 0.00% |
| | 8,600.00 | 0.00 | 4.63% |

Processing

Tax Calculation & Special Programming

| | Calculation | Related Screens |
|---------------|---|-------------------------------|
| | Gross Pay | Maintain Payroll Edit Table |
| Less | CO Exempt Pay Type Amounts | Pay Type Taxability |
| Less | CO Exempt Deduction Amounts | Deductions |
| Times | Pay Frequency | Pay Periods |
| Equals | CO Annualized Adjusted Gross Income | |
| Less | Allowance Amount (Withholding State Exemptions x Amount Per Exemption) | Employee Taxes State Taxes |
| Equals | Adjusted Wages | |

| | Calculation | Related Screens |
|------------------------------|--|------------------------|
| | Apply the Adjusted Wages to the appropriate State Tax Table. Annualized State Tax Liability = ((Adjusted Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | State Tax Tables |
| Equals | Initial Annualized State Tax Liability | |
| Divided By | Pay Frequency | Pay Periods |
| Equals | Annualized Tax Withholding | |
| 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 | |

Connecticut (CT)

State Information

Connecticut Employer's Tax Guide – Circular CT

<http://www.ct.gov/drs/lib/drs/forms/2015withholding/tpg-211.pdf>

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

Connecticut CT-W4

<http://www.ct.gov/drs/lib/drs/forms/2008withholding/ct-w4.pdf>

Data Setup for Connecticut

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's filing status is A on the CT-W4. ▪ Head of Household: Select this filing status if the employee's filing status is B on the CT-W4. ▪ Misc. Status 1: Select this filing status if the employee's filing status is C on the CT-W4. ▪ Misc. Status 2: Select this filing status if the employee's filing status is D on the CT-W4. ▪ Single: 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 Misc Status 2, enter 0.</p> <p>Otherwise, if the employee's Withholding State Filing Status is not Misc. Status 2, enter 1 (one).</p> |
| Withholding State Credits | <p>If the employee's Withholding State Filing Status is Misc Status 2, enter 0.</p> <p>Otherwise, if the employee's Withholding State Filing Status is not Misc. Status 2, enter 1 (one).</p> |

State Taxes Screen/Payroll Tax Controls Menu

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

| | |
|----------------|------------|
| Effective Date | 01/01/2015 |
| Unemp Limit | 15,000.00 |

| | |
|-------------------------|---|
| Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Connecticut State Taxes record. |
| Tax Rate Supp | 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 | 0.00 |

State Tax Allowances and Credits 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 **Married, Single Head of Household, and Misc. Status 1** Withholding State Filing Statuses.

State: CT

Type: Personal Exemption Allowances

Effective Date: 01/01/2012

Filing Status: Married (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 |

| For Annualized Wage Over | Base Amount | Amount Per Credit/Exemption | Percent Of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|--------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
| 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: 01/01/2012

Filing Status: Head of Household (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 |
| 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 |

| For Annualized Wage Over | Base Amount | Amount Per Credit/Exemption | Percent Of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amount |
|--------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
| 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: 01/01/2012

Filing Status: Misc Status 1 (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: 01/01/2012

Filing Status: Misc Status 2 (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: 01/01/2015

Filing Status: Single (Filing Status F)

| 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 | 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 |

Connecticut (CT)

| | | | | | |
|-----------|----------|------|------|---|------|
| 43,000.00 | 1,000.00 | 0.00 | 0.00 | N | 0.00 |
| 44,000.00 | 0.00 | 0.00 | 0.00 | N | 0.00 |

Phase-Out Amounts

State: CT

Type: Phase-Out Amount

Effective Date: 01/01/2012

Filing Status: Married (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: 01/01/2012

Filing Status: Head of Household (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 |
| 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: 01/01/2012

Filing Status: Misc Status 1 (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: 01/01/2012

Filing Status: Misc Status 2 (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: 01/01/2015

Filing Status: Single

(Connecticut: Employee's filing status is F on the CT-W4)

| 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 | 0.00 | 0.00% | N | 0.00 |
| 56,500.00 | 20.00 | 0.00 | 0.00% | N | 0.00 |
| 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 **Married, Single Head of Household, and Misc. Status 1** Withholding State Filing Statuses.

State: CT

Type: Personal Tax Credits

Effective Date: 01/01/2012

Filing Status: Married (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 |
|--------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|
|--------------------------|-------------|-----------------------------|-------------------|---------------------------------------|--|

| For Annualized Wage Over | Base Amount | Amount Per Credit/Exemption | Percent Of Excess | 1st Exempt Override (Y/N) | 1st Exempt Override Amount |
|---------------------------------|--------------------|------------------------------------|--------------------------|---|--|
| 12,000.00 | 0.00 | 0.00 | 0.75 | N | 0.00 |
| 15,000.00 | 0.00 | 0.00 | 0.70 | N | 0.00 |
| 15,500.00 | 0.00 | 0.00 | 0.65 | N | 0.00 |
| 16,000.00 | 0.00 | 0.00 | 0.60 | N | 0.00 |
| 16,500.00 | 0.00 | 0.00 | 0.55 | N | 0.00 |
| 17,000.00 | 0.00 | 0.00 | 0.50 | N | 0.00 |
| 17,500.00 | 0.00 | 0.00 | 0.45 | N | 0.00 |
| 18,000.00 | 0.00 | 0.00 | 0.40 | N | 0.00 |
| 18,500.00 | 0.00 | 0.00 | 0.35 | N | 0.00 |
| 20,000.00 | 0.00 | 0.00 | 0.30 | N | 0.00 |
| 20,500.00 | 0.00 | 0.00 | 0.25 | N | 0.00 |
| 21,000.00 | 0.00 | 0.00 | 0.20 | N | 0.00 |
| 21,500.00 | 0.00 | 0.00 | 0.15 | N | 0.00 |
| 25,000.00 | 0.00 | 0.00 | 0.14 | N | 0.00 |
| 25,500.00 | 0.00 | 0.00 | 0.13 | N | 0.00 |
| 26,000.00 | 0.00 | 0.00 | 0.12 | N | 0.00 |
| 26,500.00 | 0.00 | 0.00 | 0.11 | N | 0.00 |
| 27,000.00 | 0.00 | 0.00 | 0.10 | N | 0.00 |
| 48,000.00 | 0.00 | 0.00 | 0.09 | N | 0.00 |
| 48,500.00 | 0.00 | 0.00 | 0.08 | N | 0.00 |
| 49,000.00 | 0.00 | 0.00 | 0.07 | N | 0.00 |
| 49,500.00 | 0.00 | 0.00 | 0.06 | N | 0.00 |
| 50,000.00 | 0.00 | 0.00 | 0.05 | 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 |
|--------------------------|-------------|------------------------------|-------------------|---------------------------------------|--|
| 50,500.00 | 0.00 | 0.00 | 0.04 | N | 0.00 |
| 51,000.00 | 0.00 | 0.00 | 0.03 | N | 0.00 |
| 51,500.00 | 0.00 | 0.00 | 0.02 | N | 0.00 |
| 52,000.00 | 0.00 | 0.00 | 0.01 | N | 0.00 |
| 52,500.00 | 0.00 | 0.00 | 0.00 | N | 0.00 |

State: CT

Type: Personal Tax Credits

Effective Date: 01/01/2012

Filing Status: Head of Household (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 | 0.75 | N | 0.00 |
| 24,000.00 | 0.00 | 0.00 | 0.7 | N | 0.00 |
| 24,500.00 | 0.00 | 0.00 | 0.65 | N | 0.00 |
| 25,000.00 | 0.00 | 0.00 | 0.6 | N | 0.00 |
| 25,500.00 | 0.00 | 0.00 | 0.55 | N | 0.00 |
| 26,000.00 | 0.00 | 0.00 | 0.5 | N | 0.00 |
| 26,500.00 | 0.00 | 0.00 | 0.45 | N | 0.00 |
| 27,000.00 | 0.00 | 0.00 | 0.4 | N | 0.00 |
| 27,500.00 | 0.00 | 0.00 | 0.35 | N | 0.00 |
| 34,000.00 | 0.00 | 0.00 | 0.3 | N | 0.00 |
| 34,500.00 | 0.00 | 0.00 | 0.25 | 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 |
|--------------------------|-------------|------------------------------|-------------------|---------------------------------------|--|
| 35,000.00 | 0.00 | 0.00 | 0.2 | N | 0.00 |
| 35,500.00 | 0.00 | 0.00 | 0.15 | N | 0.00 |
| 44,000.00 | 0.00 | 0.00 | 0.14 | N | 0.00 |
| 44,500.00 | 0.00 | 0.00 | 0.13 | N | 0.00 |
| 45,000.00 | 0.00 | 0.00 | 0.12 | N | 0.00 |
| 45,500.00 | 0.00 | 0.00 | 0.11 | N | 0.00 |
| 46,000.00 | 0.00 | 0.00 | 0.1 | N | 0.00 |
| 74,000.00 | 0.00 | 0.00 | 0.09 | N | 0.00 |
| 74,500.00 | 0.00 | 0.00 | 0.08 | N | 0.00 |
| 75,000.00 | 0.00 | 0.00 | 0.07 | N | 0.00 |
| 75,500.00 | 0.00 | 0.00 | 0.06 | N | 0.00 |
| 76,000.00 | 0.00 | 0.00 | 0.05 | N | 0.00 |
| 76,500.00 | 0.00 | 0.00 | 0.04 | N | 0.00 |
| 77,000.00 | 0.00 | 0.00 | 0.03 | N | 0.00 |
| 77,500.00 | 0.00 | 0.00 | 0.02 | N | 0.00 |
| 78,000.00 | 0.00 | 0.00 | 0.01 | N | 0.00 |
| 78,500.00 | 0.00 | 0.00 | 0 | N | 0.00 |

State: CT

Type: Personal Tax Credits

Effective Date: 01/01/2012

Filing Status: Misc Status 1 (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 |
|--------------------------|-------------|------------------------------|-------------------|---------------------------------------|--|
|--------------------------|-------------|------------------------------|-------------------|---------------------------------------|--|

| For Annualized Wage Over | Base Amount | Amount Per Credit/Exemption | Percent Of Excess | 1st Exempt Override (Y/N) | 1st Exempt Override Amount |
|---------------------------------|--------------------|------------------------------------|--------------------------|---|--|
| 24,000.00 | 0.00 | 0.00 | 0.75 | N | 0.00 |
| 30,000.00 | 0.00 | 0.00 | 0.70 | N | 0.00 |
| 30,500.00 | 0.00 | 0.00 | 0.65 | N | 0.00 |
| 31,000.00 | 0.00 | 0.00 | 0.60 | N | 0.00 |
| 31,500.00 | 0.00 | 0.00 | 0.55 | N | 0.00 |
| 32,000.00 | 0.00 | 0.00 | 0.50 | N | 0.00 |
| 32,500.00 | 0.00 | 0.00 | 0.45 | N | 0.00 |
| 33,000.00 | 0.00 | 0.00 | 0.40 | N | 0.00 |
| 33,500.00 | 0.00 | 0.00 | 0.35 | N | 0.00 |
| 40,000.00 | 0.00 | 0.00 | 0.30 | N | 0.00 |
| 40,500.00 | 0.00 | 0.00 | 0.25 | N | 0.00 |
| 41,000.00 | 0.00 | 0.00 | 0.20 | N | 0.00 |
| 41,500.00 | 0.00 | 0.00 | 0.15 | N | 0.00 |
| 50,000.00 | 0.00 | 0.00 | 0.14 | N | 0.00 |
| 50,500.00 | 0.00 | 0.00 | 0.13 | N | 0.00 |
| 51,000.00 | 0.00 | 0.00 | 0.12 | N | 0.00 |
| 51,500.00 | 0.00 | 0.00 | 0.11 | N | 0.00 |
| 52,000.00 | 0.00 | 0.00 | 0.10 | N | 0.00 |
| 96,000.00 | 0.00 | 0.00 | 0.09 | N | 0.00 |
| 96,500.00 | 0.00 | 0.00 | 0.08 | N | 0.00 |
| 97,000.00 | 0.00 | 0.00 | 0.07 | N | 0.00 |
| 97,500.00 | 0.00 | 0.00 | 0.06 | N | 0.00 |
| 98,000.00 | 0.00 | 0.00 | 0.05 | 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 |
|--------------------------|-------------|------------------------------|-------------------|---------------------------------------|--|
| 98,500.00 | 0.00 | 0.00 | 0.04 | N | 0.00 |
| 99,000.00 | 0.00 | 0.00 | 0.03 | N | 0.00 |
| 99,500.00 | 0.00 | 0.00 | 0.02 | N | 0.00 |
| 100,000.00 | 0.00 | 0.00 | 0.01 | N | 0.00 |
| 100,500.00 | 0.00 | 0.00 | 0.00 | N | 0.00 |

State: CT

Type: Personal Tax Credits

Effective Date: 01/01/2012

Filing Status: Misc Status 2 (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: 01/01/2015

Filing Status: Single

(Connecticut: Employee's filing status is F on the CT-W4)

| 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 | 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 |

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

| For Annualized Wages Over | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt |
|---------------------------|----------|---------------------------|-------------|---------------------------------------|-------------------------------------|
| 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 Standard Deductions Screen/Payroll Tax Controls Menu

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

State: CT

Effective Date: 01/01/2015

Filing Status: Married (Filing Status A)

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

State: CT

Effective Date: 01/01/2015

Filing Status: Head of Household (Filing Status B)

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

State: CT

Effective Date: 01/01/2015

Filing Status: Misc Status 1 (Filing Status C)

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

State: CT

Effective Date: 01/01/2015

Filing Status: Misc Status 2 (Filing Status D)

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

State: CT

Effective Date: 01/01/2015

Filing Status: Single (Filing Status F)

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

State Tax Tables Screen/Payroll Tax Controls Menu

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

State: CT

Effective Date: 01/01/2015

Filing Status: Married (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 | 6.7000% |

State: CT

Effective Date: 01/01/2015

Filing Status: Head of Household (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 | 6.7000% |

State: CT

Effective Date: 01/01/2015

Filing Status: Misc Status 1 (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 | 6.7000% |

State: CT

Effective Date: 01/01/2015

Filing Status: Misc Status 2 (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 | 6.7000% |

State: CT

Effective Date: 01/01/2015

Filing Status: Single

(Connecticut: Employee's filing status is F on the CT-W4)

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|-----------|-------------------|
| 0.00 | 0.00 | 3.00% |
| 10,000.00 | 300.00 | 5.00% |
| 50,000.00 | 2,300.00 | 5.50% |
| 100,000.00 | 5,050.00 | 6.00% |
| 200,000.00 | 11,050.00 | 6.50% |
| 250,000.00 | 14,300.00 | 6.70% |

Processing

Tax Calculation & Special Programming

 Indicates Special Programming

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

| | Calculations | Related Screens |
|---------------|--|---|
| Less | Personal Exemption Amount Withholding State Exemptions times the Personal Exemption Amount from the State Tax Allowances and Credits screen | Employee Taxes and State Tax Allowances and Credits |
| Equals | Annual Taxable Wages | |
| | Apply the Annual Taxable Wages to the appropriate state tax table. $\text{Annualized State Tax Liability} = ((\text{Annual Taxable Wages} - \text{For Taxable Income Over Amount}) \times \text{Tax Percentage}) + \text{Base Tax}$ | State Tax Tables |
| Equals | Initial Annualized State Tax Liability | |
| Add |  Phase-Out Amount Note: Apply the Annualized Salary Amount to the appropriate State Tax Allowances and Credits to determine the phase-out amount | Employee Taxes and State Tax Allowances and Credits |
| Add |  Recapture Amount <u>IF State Filing Status = Married, Misc Status 2, or Single</u> THEN the Recapture Amount = <u>Step 1</u> If Annualized Salary Amount > 200,000 Result1 = Roundup [(Annualized Salary Amount – 200,000)/5,000] Result2 = Result1 * 75 Else Result2 = 0 <u>Step 2</u> If Result2 > 2,250 Recapture Amount = 2,250 Else Recapture Amount = Result2 <i>Note: Maximum total recapture amount is \$2,250.</i> <u>ELSE IF State Filing Status = Head of Household</u> THEN the Recapture Amount = <u>Step 1</u> If Annualized Salary Amount > 320,000 Result1 = Roundup [(Annualized Salary Amount – | Calculated |

| | Calculations | Related Screens |
|---------------|---|----------------------------------|
| | <p>320,000)/8,000)] Result2 = Result1 * 120 Else Result2 = 0 <u>Step 2</u> If Result2 > 3,600 Recapture Amount = 3,600 Else Recapture Amount = Result2</p> <p><i>Note: Maximum total recapture amount is \$3,600.</i></p> <p><u>ELSE IF State Filing Status = Misc Status 1</u> THEN the Recapture Amount = <u>Step 1</u> If Annualized Salary Amount > 400,000 Result1 = Roundup [(Annualized Salary Amount – 400,000)/10,000)] Result2 = Result1 * 150 Else Result2 = 0 <u>Step 2</u> If Result2 > 4,500 Recapture Amount = 4,500 Else Recapture Amount = Result2</p> <p><i>Note: Maximum total recapture amount is \$4,500.</i></p> <p><i>Roundup = round up to the nearest dollar (ceiling)</i></p> | |
| Equals | Annualized State Tax Liability | |
| Less | <p>☒ 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 State Tax Allowances and Credits screen.</p> | State Tax Allowances and Credits |
| Equals | Annualized Withholding Amount | |
| Less | <p>☒ 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</p> | Maintain Employee Earnings |

| | Calculations | Related Screens |
|------------------------------|--|------------------------|
| | ELSE YTD Withholding Amount = 0.00 END IF Note: Withholding amount of other states is not included in getting the CT YTD withholding amount. | |
| Divide by | Pay Frequency | Pay Periods |
| Equals | Initial Withholding Amount for Pay Period | |
| Plus | Additional Withholding 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 | Withholding Amount for Pay Period | |

Delaware (DE)

State Information

Delaware Employer Guide

http://revenue.delaware.gov/services/wit_folder/section17.shtml

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

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

Data Setup for Delaware

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 and filing jointly. ▪ Misc. Status 1: 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 Effective Date: 01/01/2014 | State Taxes (PRMSTI) | | | | | | | | | | | | | | |
| | <table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Effective Date</td> <td>01/01/2014</td> </tr> <tr> <td>Unemp Limit</td> <td>18,500.00</td> </tr> <tr> <td>Unemp Rate</td> <td>Bring the SUTA Rate forward from the most recent Delaware State Taxes record.</td> </tr> <tr> <td>Tax Rate Supp</td> <td>0.00%</td> </tr> <tr> <td>Tax Based On</td> <td>G</td> </tr> <tr> <td>Round W/H Amount (CP7)</td> <td>N</td> </tr> <tr> <td>Fed W/H Credit Limit</td> <td>0.00</td> </tr> </table> | Effective Date | 01/01/2014 | Unemp Limit | 18,500.00 | Unemp Rate | Bring the SUTA Rate forward from the most recent Delaware State Taxes record. | Tax Rate Supp | 0.00% | Tax Based On | G | Round W/H Amount (CP7) | N | Fed W/H Credit Limit | 0.00 | |
| Effective Date | 01/01/2014 | | | | | | | | | | | | | | | |
| Unemp Limit | 18,500.00 | | | | | | | | | | | | | | | |
| Unemp Rate | Bring the SUTA Rate forward from the most recent Delaware State Taxes record. | | | | | | | | | | | | | | | |
| Tax Rate Supp | 0.00% | | | | | | | | | | | | | | | |
| Tax Based On | G | | | | | | | | | | | | | | | |
| Round W/H Amount (CP7) | N | | | | | | | | | | | | | | | |
| Fed W/H Credit Limit | 0.00 | | | | | | | | | | | | | | | |

| DELAWARE (DE) | | | | | | | | | | | | | | | |
|---|--|---------------------|---------------------|--------------------------|--------------------------|---------------------|---------------------|---------|---------|----------|----------|----------|----------|----------|------------------------------------|
| | 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 | | | | | | | | | | | | | |
| Delaware Standard Deduction | <p>State: DE Effective Date: 01/01/2012 Filing Status: Married (Delaware: Married Filing Jointly)</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>6,500.00</td> <td>0.00%</td> <td>6,500.00</td> <td>6,500.00</td> </tr> </tbody> </table> | | | | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 6,500.00 | 0.00% | 6,500.00 | 6,500.00 | State Standard Deductions (PRMSSD) |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | |
| | 0.00 | 6,500.00 | 0.00% | 6,500.00 | 6,500.00 | | | | | | | | | | |
| <p>State: DE Effective Date: 01/01/2012 Filing Status: Single (Delaware: 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>0.00</td> <td>3,250.00</td> <td>0.00%</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 | 0.00% | 3,250.00 | 3,250.00 | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | |
| 0.00 | 3,250.00 | 0.00% | 3,250.00 | 3,250.00 | | | | | | | | | | | |
| <p>State: DE Effective Date: 01/01/2012 Filing Status: Misc Status 1 (Delaware: Married Filing Separately)</p> <table border="1"> <thead> <tr> <th>For Annualized</th> <th>Base Amount</th> <th>Percent Over</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 | Base Amount | Percent Over | Minimum | Maximum | | | | | | | |
| For Annualized | Base Amount | Percent Over | Minimum | Maximum | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |

| DELAWARE (DE) | | | | | | |
|---------------------------------|--|----------------------|----------------------|----------|----------|---------------------------------|
| | Wage Over | | Excess | | | |
| | 0.00 | 3,250.00 | 0.00% | 3,250.00 | 3,250.00 | |
| DELAWARE State Tax Tables | State: DE Effective Date: 01/01/2014 Filing Status: Married (Delaware: Married Filing Jointly) | | | | | State Tax Tables (PRMSTT) |
| | For Taxable Income Over | Base Tax | Percent of Excess | | | |
| | 0.00 | 0.00 | 0.00% | | | |
| | 2,000.00 | 0.00 | 2.20% | | | |
| | 5,000.00 | 66.00 | 3.90% | | | |
| | 10,000.00 | 261.00 | 4.80% | | | |
| | 20,000.00 | 741.00 | 5.20% | | | |
| | 25,000.00 | 1,001.00 | 5.55% | | | |
| | 60,000.00 | 2,943.50 | 6.60% | | | |
| | State: DE Effective Date: 01/01/2014 Filing Status: Single (Delaware: Single) | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | |
| 0.00 | 0.00 | 0.00% | | | | |
| 2,000.00 | 0.00 | 2.20% | | | | |
| 5,000.00 | 66.00 | 3.90% | | | | |
| 10,000.00 | 261.00 | 4.80% | | | | |
| 20,000.00 | 741.00 | 5.20% | | | | |
| 25,000.00 | 1,001.00 | 5.55% | | | | |

| DELAWARE (DE) | | | |
|--|----------------------------|----------|----------------------|
| | 60,000.00 | 2,943.50 | 6.60% |
| <p>State: DE Effective Date: 01/01/2014 Filing Status: Misc Status 1 (Delaware: Married Filing Separately)</p> | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 0.00% |
| | 2,000.00 | 0.00 | 2.20% |
| | 5,000.00 | 66.00 | 3.90% |
| | 10,000.00 | 261.00 | 4.80% |
| | 20,000.00 | 741.00 | 5.20% |
| | 25,000.00 | 1,001.00 | 5.55% |
| | 60,000.00 | 2,943.50 | 6.60% |

Processing

Tax Calculation

Tax Calculation – Non Supplemental (Regular) Wages

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

| | Calculations | Related Screens |
|------------------------------|--|-------------------------------|
| Less | Standard Deduction Amount | State Standard Deductions |
| Equals | Annual Taxable Wages | |
| Calculate | 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 | State Tax Tables |
| Equals | Initial Annualized State Tax Liability | |
| Less | Personal Credit Amount Personal Credit Amount = Withholding State Credits x Credit Amt | Employee Taxes State Taxes |
| Equals | Annualized State Tax Liability | |
| Divide by | Pay Frequency | Pay Periods |
| Equals | Initial Withholding Amount for Pay Period | |
| Plus | Additional Withholding 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 | 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: | | |
| | Salary Amount | Salary Info and History |
| Times | Pay Frequency | Pay Periods |

| | Calculations | Related Screens |
|---|--|-------------------------------|
| Equals | Annualized Pay | |
| Plus | Bonus Amount | Timesheet |
| Less | Standard Deduction Amount | State Standard Deductions |
| Equals | Annual Taxable Wages | |
| Calculate | 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 | State Tax Tables |
| Equals | Initial Annualized State Tax Liability | |
| Less | Personal Credit Amount Personal Credit Amount = Withholding State Credits x Credit Amt | Employee Taxes State Taxes |
| Equals | Annualized State Tax Liability | |
| Divide by | Pay Frequency | Pay Periods |
| Equals | Initial Withholding Amount for Pay Period | |
| Plus | Additional Withholding Amount (if applicable) | 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

http://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/47922_FR-230_1615.pdf

District of Columbia D-4

<http://otr.cfo.dc.gov/otr/frames.asp?doc=/otr/lib/otr/tax/forms/D-4.pdf>

Data Setup for D.C.

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: 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. ▪ Misc. Status 1: Select this filing status if the employee's filing status is Married Filing Separately on Same Return on the D-4. ▪ Misc. Status 2: 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). |

State Taxes Screen/Payroll Tax Controls Menu

| | |
|--------------------|--|
| Exempt Amt Single | Enter \$1,725.00 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 \$1,725.00 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 \$1,725.00 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) | | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 | | |
| | Unemp Limit | 9,000.00 | | |
| | Unemp Rate | Bring the SUTA Rate forward from the most recent District of Columbia State Taxes record. | | |
| | Tax Rate Supp | 0.00% | | |
| | 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 | 1,725.00 | | |
| | Exempt Amount Single | 1,725.00 | | |
| | Exempt Amount Other | 1,725.00 | | |
| | Dependent Credit Amount | 0.00 | | |
| | Credit Amount | 0.00 | | |
| District of Columbia State Standard Deductions | State: DC Effective Date: 01/01/2015 Filing Status: Single (Single Filer) | | | 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: DC | | | |

| DISTRICT OF COLUMBIA (DC) | | | | | | | | | | | | | | |
|---|-------------|---------------------|---------|---------|--------------------------|-------------|---------------------|---------|---------|------|------|-------|------|------|
| <p>Effective Date: 01/01/2015</p> <p>Filing Status: Married (Married Filing Jointly Filer/Domestic Partners Filing Jointly/Surviving Spouse)</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>0.00%</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 | 0.00% | 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 | | | | | | | | | | |
| <p>State: DC</p> <p>Effective Date: 01/01/2015</p> <p>Filing Status: Head of Household (Head of Household Filer)</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>0.00%</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 | 0.00% | 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 | | | | | | | | | | |
| <p>State: DC</p> <p>Effective Date: 01/01/2015</p> <p>Filing Status: Misc Status 1 (Married Filing Separately on Same Return Filer/Domestic Partners 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>0.00%</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 | 0.00% | 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 | | | | | | | | | | |
| <p>State: DC</p> <p>Effective Date: 01/01/2015</p> <p>Filing Status: Misc Status 2 (Married Filing Separately Filer)</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 | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | |
| | | | | | | | | | | | | | | |

| DISTRICT OF COLUMBIA (DC) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|-------------------|-------|------|------|-------------------------|----------|-------------------|------|------|-------|----------|--------|-------|-----------|----------|-------|-----------|----------|------|------------|-----------|-------|------------|-----------|-------|-------------------------|----------|-------------------|------|------|-------|-----------|--------|-------|-----------|----------|-------|-----------|----------|------|------------|-----------|-------|--------------|-----------|-------|---------------------------------|
| | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| District of Columbia State Tax Tables | <p>State: DC Effective Date: 01/01/2015 Filing Status: Single (Single Filer)</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>4.00%</td> </tr> <tr> <td>5,000.00</td> <td>200.00</td> <td>6.00%</td> </tr> <tr> <td>20,000.00</td> <td>1,100.00</td> <td>6.50%</td> </tr> <tr> <td>30,000.00</td> <td>1,750.00</td> <td>8.5%</td> </tr> <tr> <td>175,000.00</td> <td>14,075.00</td> <td>8.75%</td> </tr> <tr> <td>500,000.00</td> <td>42,512.50</td> <td>8.95%</td> </tr> </tbody> </table> <p>State: DC Effective Date: 01/01/2015 Filing Status: Married (Married Filing Jointly Filer/Domestic Partners Filing Jointly/Surviving Spouse)</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>4.00%</td> </tr> <tr> <td>10,000.00</td> <td>400.00</td> <td>6.00%</td> </tr> <tr> <td>40,000.00</td> <td>2,200.00</td> <td>6.50%</td> </tr> <tr> <td>60,000.00</td> <td>3,500.00</td> <td>8.5%</td> </tr> <tr> <td>350,000.00</td> <td>28,150.00</td> <td>8.75%</td> </tr> <tr> <td>1,000,000.00</td> <td>85,025.00</td> <td>8.95%</td> </tr> </tbody> </table> | | | | | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 4.00% | 5,000.00 | 200.00 | 6.00% | 20,000.00 | 1,100.00 | 6.50% | 30,000.00 | 1,750.00 | 8.5% | 175,000.00 | 14,075.00 | 8.75% | 500,000.00 | 42,512.50 | 8.95% | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 4.00% | 10,000.00 | 400.00 | 6.00% | 40,000.00 | 2,200.00 | 6.50% | 60,000.00 | 3,500.00 | 8.5% | 350,000.00 | 28,150.00 | 8.75% | 1,000,000.00 | 85,025.00 | 8.95% | State Tax Tables (PRMSTT) |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 4.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5,000.00 | 200.00 | 6.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20,000.00 | 1,100.00 | 6.50% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30,000.00 | 1,750.00 | 8.5% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 175,000.00 | 14,075.00 | 8.75% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 500,000.00 | 42,512.50 | 8.95% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 4.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10,000.00 | 400.00 | 6.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 40,000.00 | 2,200.00 | 6.50% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 60,000.00 | 3,500.00 | 8.5% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 350,000.00 | 28,150.00 | 8.75% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1,000,000.00 | 85,025.00 | 8.95% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| DISTRICT OF COLUMBIA (DC) | | | | | | | | | | | | | | | | | | | | | | | |
|--|-----------|-------------------|-------------------------|----------|-------------------|------|------|-------|----------|--------|-------|-----------|----------|-------|-----------|----------|------|------------|-----------|-------|------------|-----------|-------|
| <p>State: DC Effective Date: 01/01/2015 Filing Status: Head of Household (Head of Household Filer)</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>4.00%</td> </tr> <tr> <td>7,831.30</td> <td>313.25</td> <td>6.00%</td> </tr> <tr> <td>31,325.20</td> <td>1,722.89</td> <td>6.50%</td> </tr> <tr> <td>46,987.80</td> <td>2,740.96</td> <td>8.5%</td> </tr> <tr> <td>274,095.50</td> <td>22,045.11</td> <td>8.75%</td> </tr> <tr> <td>783,130.00</td> <td>66,585.63</td> <td>8.95%</td> </tr> </tbody> </table> | | | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 4.00% | 7,831.30 | 313.25 | 6.00% | 31,325.20 | 1,722.89 | 6.50% | 46,987.80 | 2,740.96 | 8.5% | 274,095.50 | 22,045.11 | 8.75% | 783,130.00 | 66,585.63 | 8.95% |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 4.00% | | | | | | | | | | | | | | | | | | | | | |
| 7,831.30 | 313.25 | 6.00% | | | | | | | | | | | | | | | | | | | | | |
| 31,325.20 | 1,722.89 | 6.50% | | | | | | | | | | | | | | | | | | | | | |
| 46,987.80 | 2,740.96 | 8.5% | | | | | | | | | | | | | | | | | | | | | |
| 274,095.50 | 22,045.11 | 8.75% | | | | | | | | | | | | | | | | | | | | | |
| 783,130.00 | 66,585.63 | 8.95% | | | | | | | | | | | | | | | | | | | | | |
| <p>State: DC Effective Date: 01/01/2015 Filing Status: Misc Status 1 (Married Filing Separately on Same Return Filer/Domestic Partners Filing Separately)</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>4.00%</td> </tr> <tr> <td>5,000.00</td> <td>200.00</td> <td>6.00%</td> </tr> <tr> <td>20,000.00</td> <td>1,100.00</td> <td>6.50%</td> </tr> <tr> <td>30,000.00</td> <td>1,750.00</td> <td>8.5%</td> </tr> <tr> <td>175,000.00</td> <td>14,075.00</td> <td>8.75%</td> </tr> <tr> <td>500,000.00</td> <td>42,512.50</td> <td>8.95%</td> </tr> </tbody> </table> | | | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 4.00% | 5,000.00 | 200.00 | 6.00% | 20,000.00 | 1,100.00 | 6.50% | 30,000.00 | 1,750.00 | 8.5% | 175,000.00 | 14,075.00 | 8.75% | 500,000.00 | 42,512.50 | 8.95% |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 4.00% | | | | | | | | | | | | | | | | | | | | | |
| 5,000.00 | 200.00 | 6.00% | | | | | | | | | | | | | | | | | | | | | |
| 20,000.00 | 1,100.00 | 6.50% | | | | | | | | | | | | | | | | | | | | | |
| 30,000.00 | 1,750.00 | 8.5% | | | | | | | | | | | | | | | | | | | | | |
| 175,000.00 | 14,075.00 | 8.75% | | | | | | | | | | | | | | | | | | | | | |
| 500,000.00 | 42,512.50 | 8.95% | | | | | | | | | | | | | | | | | | | | | |
| <p>State: DC Effective Date: 01/01/2015 Filing Status: Misc Status 2 (Married Filing Separately Filer)</p> <table border="1"> <thead> <tr> <th>For Taxable</th> <th>Base Tax</th> <th>Percent of</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table> | | | For Taxable | Base Tax | Percent of | | | | | | | | | | | | | | | | | | |
| For Taxable | Base Tax | Percent of | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |

| DISTRICT OF COLUMBIA (DC) | | | |
|----------------------------------|-------------|-----------|--------|
| | Income Over | | Excess |
| | 0.00 | 0.00 | 4.00% |
| | 5,000.00 | 200.00 | 6.00% |
| | 20,000.00 | 1,100.00 | 6.50% |
| | 30,000.00 | 1,750.00 | 8.5% |
| | 175,000.00 | 14,075.00 | 8.75% |
| | 500,000.00 | 42,512.50 | 8.95% |

Processing

Tax Calculation

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

| | Calculations | Related Screens |
|------------------------------|--|------------------------|
| Equals | Annualized State Tax Liability | |
| Divide by | Pay Frequency | Pay Periods |
| Equals | Initial Withholding Amount for Pay Period | |
| Plus | Additional Withholding 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 | Withholding Amount for Pay Period | |

Florida (FL)

Data Setup for Florida

| Florida (FL) | | | |
|------------------------|----------------------------|---|-------------------------|
| Florida State Taxes | State: FL (Florida) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 | |
| | Unemp Limit | 7,000.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Florida State Taxes record. | |
| | Tax Rate Supp | 0.00% | |
| | 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://etax.dor.ga.gov/taxguide/WH%20Employers%20Tax%20Guide_06052014.pdf



Costpoint uses Georgia's Percentage Method for employee withholding.

Georgia Withholding Allowance Certificate (G-4)

https://etax.dor.ga.gov/inctax/withholding/TSD_Employees_Withholding_Allowance_Certificate_G4.pdf

Data Setup for Georgia

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 Filing Jointly, one spouse working on the State of Georgia Withholding Allowance Certificate (G-4) form. ▪ Misc. Status 1: 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. ▪ Misc. Status 2: 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 | | 01/01/2014 | | | |
| | Unemp Limit | | 9,500.00 | | | |
| | Unemp Rate | | Bring the SUTA Rate forward from the most recent Georgia State Taxes record. | | | |
| | Tax Rate Supp | | 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 | | 0.00 | | | |
| Georgia personal allowance amounts are stored in the State Tax Allowances and Credits screen. | | | | | | |
| GEORGIA Dependent Exemption Allowance | State: GA | | | | | State Tax Allowances and Credits (PRMSTAC) |
| | Type: Dependent Exemption Allowance | | | | | |
| | Effective Date: 01/01/2014 | | | | | |
| Filing Status: Married | | | | | | |
| (Georgia: Married Filing Jointly, One Spouse Working) | | | | | | |
| | 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 | 3,000.00 | 0.00 | N | 0.00 |

| GEORGIA (GA) | | | | | | | | | | | | | | | | | |
|--|----------|---------------------------|-------------|---------------------------------------|-------------------------------------|---------------------------|----------|---------------------------|-------------|---------------------------------------|-------------------------------------|------|------|----------|------|---|------|
| <p>State: GA</p> <p>Type: Dependent Exemption Allowance</p> <p>Effective Date: 01/01/2014</p> <p>Filing Status: Misc Status 1</p> <p>(Georgia: Married Filing Separately)</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>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 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 | 3,000.00 | 0.00 | N | 0.00 |
| 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 | 3,000.00 | 0.00 | N | 0.00 | | | | | | | | | | | | |
| <p>State: GA</p> <p>Type: Dependent Exemption Allowance</p> <p>Effective Date: 01/01/2014</p> <p>Filing Status: Misc Status 2</p> <p>(Georgia: Married Filing Jointly, Both Spouses Working)</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>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 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 | 3,000.00 | 0.00 | N | 0.00 |
| 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 | 3,000.00 | 0.00 | N | 0.00 | | | | | | | | | | | | |
| <p>State: GA</p> <p>Type: Dependent Exemption Allowance</p> <p>Effective Date: 01/01/2014</p> <p>Filing Status: Single</p> <p>(Georgia: Single)</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>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 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 | 3,000.00 | 0.00 | N | 0.00 |
| 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 | 3,000.00 | 0.00 | N | 0.00 | | | | | | | | | | | | |

| GEORGIA (GA) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------------|--|---------------------------|-------------|---------------------------------------|-------------------------------------|---------------------------|----------|---------------------------|-------------|---------------------------------------|-------------------------------------|------|------|----------|------|---|------|---------------------------|----------|---------------------------|-------------|---------------------------------------|-------------------------------------|------|------|----------|------|---|------|--|
| | <p>State: GA Type: Dependent Exemption Allowance Effective Date: 01/01/2014 Filing Status: Head of Household (Georgia: Head of Household)</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>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 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 | 3,000.00 | 0.00 | N | 0.00 | | | | | | | | | | | | | |
| 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 | 3,000.00 | 0.00 | N | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | |
| GEORGIA Personal Exemption Allowance | <p>State: GA Type: Personal Exemption Allowance Effective Date: 01/01/2014 Filing Status: Married (Georgia: Married Filing Jointly, One Spouse Working)</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>0.00</td> <td>0.00</td> <td>3,700.00</td> <td>0.00</td> <td>N</td> <td>0.00</td> </tr> </tbody> </table> <p>State: GA Type: Personal Exemption Allowance Effective Date: 01/01/2014 Filing Status: Misc Status 1 (Georgia: Married Filing Separately)</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>0.00</td> <td>0.00</td> <td>3,700.00</td> <td>0.00</td> <td>N</td> <td>0.00</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 | 0.00 | 0.00 | 3,700.00 | 0.00 | N | 0.00 | 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 | 3,700.00 | 0.00 | N | 0.00 | State Tax Allowances and Credits (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 | 3,700.00 | 0.00 | N | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 | 3,700.00 | 0.00 | N | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | |

| GEORGIA (GA) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|----------|---------------------------|-------------|---------------------------------------|-------------------------------------|---------------------------|----------|---------------------------|-------------|---------------------------------------|-------------------------------------|------|------|----------|------|---|------|---------------------------|----------|---------------------------|-------------|---------------------------------------|-------------------------------------|------|------|----------|------|---|------|---------------------------|----------|---------------------------|-------------|---------------------------------------|-------------------------------------|------|------|----------|------|---|------|
| <p>State: GA Type: Personal Exemption Allowance Effective Date: 01/01/2014 Filing Status: Misc Status 2 (Georgia: Married Filing Jointly, Both Spouses Working)</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>0.00</td> <td>0.00</td> <td>7,400.00</td> <td>0.00</td> <td>N</td> <td>0.00</td> </tr> </tbody> </table> <p>State: GA Type: Personal Exemption Allowance Effective Date: 01/01/2014 Filing Status: Single (Georgia: Single)</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>0.00</td> <td>0.00</td> <td>2,700.00</td> <td>0.00</td> <td>N</td> <td>0.00</td> </tr> </tbody> </table> <p>State: GA Type: Personal Exemption Allowance Effective Date: 01/01/2014 Filing Status: Head of Household (Georgia: Head of Household)</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>0.00</td> <td>0.00</td> <td>2,700.00</td> <td>0.00</td> <td>N</td> <td>0.00</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 | 0.00 | 0.00 | 7,400.00 | 0.00 | N | 0.00 | 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 | 2,700.00 | 0.00 | N | 0.00 | 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 | 2,700.00 | 0.00 | N | 0.00 |
| 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 | 7,400.00 | 0.00 | N | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 | 2,700.00 | 0.00 | N | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 | 2,700.00 | 0.00 | N | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| GEORGIA (GA) | | | | | | | | | | | | |
|--|--|------------------------------------|--------------------------|---------------------|---------------------|----------|---------|-------|----------|----------|----------|----------|
| GEORGIA Standard Deduction | <p>State: GA Effective Date: 01/01/2014 Filing Status: Married (Georgia: Married Filing Jointly, One Spouse Working)</p> | 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>0.00</td> <td>0.00%</td> <td>3,000.00</td> <td>3,000.00</td> </tr> </tbody> </table> | | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.00% | 3,000.00 | 3,000.00 |
| | For Annualized Wage Over | | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | |
| | 0.00 | | 0.00 | 0.00% | 3,000.00 | 3,000.00 | | | | | | |
| | <p>State: GA Effective Date: 01/01/2014 Filing Status: Misc Status 1 (Georgia: 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>0.00%</td> <td>1,500.00</td> <td>1,500.00</td> </tr> </tbody> </table> | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.00% | 1,500.00 | 1,500.00 | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | |
| 0.00 | 0.00 | 0.00% | 1,500.00 | 1,500.00 | | | | | | | | |
| <p>State: GA Effective Date: 01/01/2014 Filing Status: Misc Status 2 (Georgia: 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>0.00%</td> <td>3,000.00</td> <td>3,000.00</td> </tr> </tbody> </table> | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.00% | 3,000.00 | 3,000.00 | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | |
| 0.00 | 0.00 | 0.00% | 3,000.00 | 3,000.00 | | | | | | | | |
| <p>State: GA Effective Date: 01/01/2014 Filing Status: Single (Georgia: Single)</p> | | | | | | | | | | | | |

| GEORGIA (GA) | | | | | | |
|--------------------------|--|-------------|---------------------|----------|----------|---------------------------|
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | |
| | 0.00 | 0.00 | 0.00% | 2,300.00 | 2,300.00 | |
| | <p>State: GA Effective Date: 01/01/2014 Filing Status: Head of Household (Georgia: Head of Household)</p> | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | |
| | 0.00 | 0.00 | 0.00% | 2,300.00 | 2,300.00 | |
| GEORGIA State Tax Tables | <p>State: GA Effective Date: 01/01/2014 Filing Status: Married (Georgia: Married Filing Jointly, One Spouse Working)</p> | | | | | State Tax Tables (PRMSTT) |
| | For Taxable Income Over | Base Tax | Percent of Excess | | | |
| | \$0 | 0.00 | 1% | | | |
| | \$1,000 | 10.00 | 2% | | | |
| | \$3,000 | 50.00 | 3% | | | |
| | \$5,000 | 110.00 | 4% | | | |
| | \$7,000 | 190.00 | 5% | | | |
| | \$10,000 | 340.00 | 6% | | | |
| | <p>State: GA Effective Date: 01/01/2014 Filing Status: Misc Status 1 (Georgia: Married Filing Separately)</p> | | | | | |

GEORGIA (GA)

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|----------|-------------------|
| \$0 | 0.00 | 1% |
| \$500 | 5.00 | 2% |
| \$1,500 | 25.00 | 3% |
| \$2,500 | 55.00 | 4% |
| \$3,500 | 95.00 | 5% |
| \$5,000 | 170.00 | 6% |

State: GA**Effective Date:** 01/01/2014**Filing Status:** Misc Status 2[\(Georgia: Married Filing Jointly, Both Spouses Working\)](#)

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|----------|-------------------|
| \$0 | 0.00 | 1% |
| \$500 | 5.00 | 2% |
| \$1,500 | 25.00 | 3% |
| \$2,500 | 55.00 | 4% |
| \$3,500 | 95.00 | 5% |
| \$5,000 | 170.00 | 6% |

State: GA**Effective Date:** 01/01/2014**Filing Status:** Single[\(Georgia: Single\)](#)

| For Taxable Income Over | Base Tax | Percent of Excess |
|-------------------------|----------|-------------------|
| \$0 | 0.00 | 1% |
| \$750 | 7.50 | 2% |

| GEORGIA (GA) | | | |
|---|-------------------------|----------|-------------------|
| | \$2,250 | 37.50 | 3% |
| | \$3,750 | 82.50 | 4% |
| | \$5,250 | 142.50 | 5% |
| | \$7,000 | 230.00 | 6% |
| <p>State: GA Effective Date: 01/01/2014 Filing Status: Head of Household (Georgia: Head of Household)</p> | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | \$0 | 0.00 | 1% |
| | \$1,000 | 10.00 | 2% |
| | \$3,000 | 50.00 | 3% |
| | \$5,000 | 110.00 | 4% |
| | \$7,000 | 190.00 | 5% |
| | \$10,000 | 340.00 | 6% |

Processing

Tax Calculation

| | Calculation | Related Screens |
|---------------|-------------------------------------|-----------------------------|
| | Gross Pay | Maintain Payroll Edit Table |
| Less | GA Tax Exempt Deduction Amounts | Deductions |
| Less | GA Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |
| Equals | GA Annualized Adjusted Gross Income | |
| Less | Standard Deduction | State Standard |

| | | |
|------------------------------|--|--|
| | | Deductions |
| Less | Personal Allowance Amount (Withholding State Exemptions x Amount Per Personal Exemption t) | Employee Taxes State Tax Allowances and Credits |
| Less | Dependent Allowance Amount (Withholding State Dependents x Amount Per Dependent Exemption) | Employee Taxes State Tax Allowances and Credits |
| 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 | State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Pay Periods |
| Plus | Additional Withholding 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 | |

Hawaii (HI)

State Information

Hawaii Booklet A – Employer’s Tax Guide

<http://www.state.hi.us/tax/pubs/12bkla.pdf>

Hawaii Withholding Allowance and Status Certificate (HW-4)

<http://www.state.hi.us/tax/current/hw4.pdf>

Data Setup for Hawaii

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: 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) <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Effective Date</td> <td style="text-align: center;">01/01/2015</td> </tr> <tr> <td>Unemp Limit</td> <td style="text-align: center;">40,900.00</td> </tr> <tr> <td>Unemp Rate</td> <td>The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Hawaii State Taxes record.</td> </tr> <tr> <td>Tax Rate Supp</td> <td style="text-align: center;">0.00%</td> </tr> <tr> <td>Tax Based On</td> <td style="text-align: center;">G</td> </tr> <tr> <td>Round W/H Amount (CP7)</td> <td style="text-align: center;">N</td> </tr> <tr> <td>Fed W/H Credit Limit</td> <td style="text-align: center;">0.00</td> </tr> <tr> <td>FICA W/H Credit Limit</td> <td style="text-align: center;">0.00</td> </tr> </table> | Effective Date | 01/01/2015 | Unemp Limit | 40,900.00 | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Hawaii State Taxes record. | Tax Rate Supp | 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 | State Taxes (PRMSTI) |
| Effective Date | 01/01/2015 | | | | | | | | | | | | | | | | | |
| Unemp Limit | 40,900.00 | | | | | | | | | | | | | | | | | |
| Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Hawaii State Taxes record. | | | | | | | | | | | | | | | | | |
| Tax Rate Supp | 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 | | | | | | | | | | | | | | | | | |

| HAWAII (HI) | | | | | |
|---|---|-------------|---------------------|---------|---|
| | Exempt Amount Married | 1,144.00 | | | |
| | Exempt Amount Single | 1,144.00 | | | |
| | Exempt Amount Other | 0.00 | | | |
| | Dependent Credit Amount | 0.00 | | | |
| | Credit Amount | 0.00 | | | |
| Hawaii State Standard Deduction s | State: HI Effective Date: 01/01/2013 Filing Status: Married | | | | State Standard Deductions (PRMSSD) |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | |
| | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 |
| Hawaii State Tax Tables | State: HI Effective Date: 01/01/2013 Filing Status: Single | | | | State Tax Tables (PRMSTT) |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | |
| | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 |
| Hawaii State Tax Tables | State: HI Effective Date: 01/01/2013 Filing Status: Married (Hawaii: Married) | | | | State Tax Tables (PRMSTT) |
| | For Taxable Income Over | Base Tax | Percent of Excess | | |
| | 0.00 | 0.00 | 1.40% | | |
| | 4,800 | 67.00 | 3.20% | | |
| | 9,600 | 221.00 | 5.50% | | |

| HAWAII (HI) | | | |
|--|--------------------------------|-----------------|--------------------------|
| | 19,200 | 749.00 | 6.40% |
| | 28,800 | 1,363.00 | 6.80% |
| | 38,400 | 2,016.00 | 7.20% |
| | 48,000 | 2,707.00 | 7.60% |
| | 72,000 | 4,531.00 | 7.90% |
| <p>State: HI Effective Date: 01/01/2013 Filing Status: Single (Hawaii: Single or Married but withhold at higher Single rate)</p> | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 1.40% |
| | 2,400 | 34.00 | 3.20% |
| | 4,800 | 110.00 | 5.50% |
| | 9,600 | 374.00 | 6.40% |
| | 14,400 | 682.00 | 6.80% |
| | 19,200 | 1,008.00 | 7.20% |
| | 24,000 | 1,354.00 | 7.60% |
| | 36,000 | 2,266.00 | 7.90% |

Processing

Tax Calculation

| | Calculation | Related Screens |
|-------------|---------------------------------|-----------------------------|
| | Gross Pay | Maintain Payroll Edit Table |
| Less | HI Tax Exempt Deduction Amounts | Deductions |
| Less | HI Tax Exempt Pay Type Amounts | Pay Type Taxability |

| | Calculation | Related Screens |
|------------------------------|--|-------------------------------|
| Times | Pay Frequency | Pay Periods |
| Equals | HI Annualized Adjusted Gross Income | |
| Less | Withholding Allowance Amount (Withholding State Exemptions x Exemption Amount) | Employee Taxes 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 | State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Pay Periods |
| Plus | Additional Withholding 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 | |

Idaho (ID)

State Information

Idaho Income Tax Withholding Guide

http://tax.idaho.gov/pubs/EPB00006_06-24-2014.pdf

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

Data Setup for Idaho

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: 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) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 | |
| | Unemp Limit | 36,000.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Idaho State Taxes record. | |
| | Tax Rate Supp | 7.40% | |
| | Tax Based On | G | |
| | Round W/H Amount (CP7) | Y | |
| | Fed W/H Credit Limit | 0.00 | |
| | FICA W/H Credit Limit | 0.00 | |

| IDAHO (ID) | | | | | | |
|--|--|-------------|---------------------|---------|---------|---|
| | Exempt Amount Married | 3,950.00 | | | | |
| | Exempt Amount Single | 3,950.00 | | | | |
| | Exempt Amount Other | 0.00 | | | | |
| | Dependent Credit Amount | 0.00 | | | | |
| | Credit Amount | 0.00 | | | | |
| Idaho State Standard Deductions | State: ID Effective Date: 01/01/2014 Filing Status: Single | | | | | 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: 01/01/2014 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 (ID) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---------------------------------|----------------------------|----------------------|----------------------|------|------|----------|----------|------|-----------|----------|-------|-----------|----------|-------|-----------|----------|--------|-----------|----------|--------|-----------|----------|--------|-----------|-----------|--------|------|
| Idaho State Tax Tables | State: ID Effective Date: 01/01/2014 Filing Status: Single | State Tax Tables (PRMSTT) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <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>0.00</td> </tr> <tr> <td>2,250.00</td> <td>0.00</td> <td>1.60</td> </tr> <tr> <td>3,679.00</td> <td>23.00</td> <td>3.60</td> </tr> <tr> <td>5,108.00</td> <td>74.00</td> <td>4.10</td> </tr> <tr> <td>6,537.00</td> <td>133.00</td> <td>5.10</td> </tr> <tr> <td>7,966.00</td> <td>206.00</td> <td>6.10</td> </tr> <tr> <td>9,395.00</td> <td>293.00</td> <td>7.10</td> </tr> <tr> <td>12,968.00</td> <td>547.00</td> <td>7.40</td> </tr> </tbody> </table> | | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 0.00 | 2,250.00 | 0.00 | 1.60 | 3,679.00 | 23.00 | 3.60 | 5,108.00 | 74.00 | 4.10 | 6,537.00 | 133.00 | 5.10 | 7,966.00 | 206.00 | 6.10 | 9,395.00 | 293.00 | 7.10 | 12,968.00 | 547.00 | 7.40 |
| | For Taxable Income Over | | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 0.00 | | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2,250.00 | | 0.00 | 1.60 | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 3,679.00 | | 23.00 | 3.60 | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 5,108.00 | | 74.00 | 4.10 | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 6,537.00 | | 133.00 | 5.10 | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 7,966.00 | | 206.00 | 6.10 | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 9,395.00 | | 293.00 | 7.10 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12,968.00 | 547.00 | 7.40 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| State: ID Effective Date: 01/01/2014 Filing Status: Married | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <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>0.00</td> </tr> <tr> <td>8,450.00</td> <td>0.00</td> <td>1.60</td> </tr> <tr> <td>11,308.00</td> <td>46.00</td> <td>3.60</td> </tr> <tr> <td>14,166.00</td> <td>149.00</td> <td>4.10</td> </tr> <tr> <td>17,024.00</td> <td>266.00</td> <td>5.10</td> </tr> <tr> <td>19,882.00</td> <td>412.00</td> <td>6.10</td> </tr> <tr> <td>22,740.00</td> <td>586.00</td> <td>7.10</td> </tr> <tr> <td>29,886.00</td> <td>1,093.00</td> <td>7.40</td> </tr> </tbody> </table> | | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 0.00 | 8,450.00 | 0.00 | 1.60 | 11,308.00 | 46.00 | 3.60 | 14,166.00 | 149.00 | 4.10 | 17,024.00 | 266.00 | 5.10 | 19,882.00 | 412.00 | 6.10 | 22,740.00 | 586.00 | 7.10 | 29,886.00 | 1,093.00 | 7.40 | |
| For Taxable Income Over | | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8,450.00 | | 0.00 | 1.60 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11,308.00 | | 46.00 | 3.60 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14,166.00 | | 149.00 | 4.10 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17,024.00 | | 266.00 | 5.10 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19,882.00 | | 412.00 | 6.10 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22,740.00 | | 586.00 | 7.10 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29,886.00 | 1,093.00 | 7.40 | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Processing

Tax Calculation

| | Calculation | Related Screens |
|------------------------------|--|--|
| | Gross Pay | Maintain Payroll Edit Table- Pay Types subtask |
| Less | ID Tax Exempt Deduction Amounts | Deductions |
| Less | ID Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |
| Equals | ID Annualized Adjusted Gross Income | |
| Less | Allowance Amount (Withholding State Exemptions x Exemption Amount) | Employee Taxes 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 | State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Pay Periods |
| Equals | Initial Tax Withholding for Pay Period | |
| Plus | Additional State Withholding 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 | |

Illinois (IL)

State Information

Illinois Booklet IL-700-T

<http://tax.illinois.gov/taxforms/Withholding/IL-700-T.pdf>

Illinois Withholding Allowance Certificate (IL-W-4)

<http://www.revenue.state.il.us/TaxForms/Withholding/IL-W-4.pdf>

Data Setup for Illinois

Employee Taxes Screen/Employee Payroll Setup Menu

| | |
|---------------------------------|---|
| Withholding State Filing Status | Both: Select Both 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) | | | | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 | | | | |
| | Unemp Limit | 12,960.00 | | | | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Illinois State Taxes record. | | | | |
| | Tax Rate Supp | 3.75% | | | | |
| | 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 | | | | |
| Illinois Personal Exemption Allowance | State: IL | | | | | State Tax Allowances and Credits (PRMSTA C) |
| | Type: Personal Exemption Allowance | | | | | |
| | Effective Date: 01/01/2015 | | | | | |
| Filing Status: Both | | | | | | |
| | 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 | 2,150.00 | 0.00 | N | 0.00 |
| Illinois Dependent Exemption Allowance | State: IL | | | | | State Tax Allowances and Credits (PRMSTA C) |
| | Type: Dependent Exemption Allowance | | | | | |
| Effective Date: 01/01/2015 | | | | | | |

| ILLINOIS (IL) | | | | | | | |
|---------------------------------------|---|-------------|---------------------------|-------------|---------------------------------------|-------------------------------------|--|
| | Filing Status: Both | | | | | | |
| | 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 | State: IL Effective Date: 01/01/2015 Filing Status: Both | | | | | 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 | | |
| ILLINOIS State Tax Tables | State: IL Effective Date: 01/01/2015 Filing Status: Both | | | | | State Tax Tables (PRMSTT) | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | | | |
| | 0.00 | 0.00 | 3.75% | | | | |

Processing

Tax Calculation

| | Calculation | Related Screens |
|---------------|----------------------------------|-----------------------------|
| | Gross Pay | Maintain Payroll Edit Table |
| Less | IL Tax Exempt Deduction Amounts | Deductions |
| Less | IL Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |
| Equals | Annualized Adjusted Gross Income | |

| | Calculation | Related Screens |
|------------------------------|--|--|
| Less | Withholding Allowance Amount (Withholding State Exemptions x Exemption Amount) | Employee Taxes State Tax Allowances and Credits |
| Less | Additional Allowance Amount (Withholding State Dependents x Dependent Exemption Amount) | Employee Taxes State Tax Allowances and Credits |
| 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 | Initial Annualized State Tax Liability | |
| Less | Credit Amount (State Withholding # of Credits x Credit Amt) | Employee Taxes State Taxes |
| Equals | Annualized State Tax Liability | |
| Divided 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 | |

Indiana (IN)

State Information

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

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

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

<http://www.in.gov/spd/files/wh4.pdf>

Data Setup for Indiana

Employee Taxes Screen/Employee Payroll Setup Menu

| | |
|---------------------------------|--|
| Withholding State Filing Status | Both: Select Both 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) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 | |
| | Unemp Limit | 9,500.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent INDIANA State Taxes record. | |
| | Tax Rate Supp | 3.30% | |
| | Tax Based On | G | |
| | Round W/H Amount (CP7) | N | |
| | Fed W/H Credit Limit | 0.00 | |

| INDIANA (IN) | | | | | | |
|---|--|----------|--------------------------|-------------|---------------------------------------|--|
| | 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 | | | | |
| INDIANA Dependent Exemption Allowances | State: IN Effective Date: 01/01/2015 Filing Status: Both Type: Dependent Exemption Allowances | | | | | State Tax Allowances and Credits (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: 01/01/2015 Filing Status: Both Type: Personal Exemption Allowances | | | | | State Tax Allowances and Credits (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 (IN) | | | | | | | | | | | | |
|--|--|--------------------------|-------------|---------------------|---------|---------|-------|---------------------------------|-------|------|------|---|
| INDIANA State Standard Deductions | <p>State: IN</p> <p>Effective Date: 01/01/2015</p> <p>Filing Status: Both</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>0.00%</td> <td>0.00</td> <td>0.00</td> </tr> </tbody> </table> <p>There is no standard deduction for Indiana.</p> | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | 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 | | | | | | | | |
| INDIANA State Tax Tables | <p>State: IL</p> <p>Effective Date: 01/01/2015</p> <p>Filing Status: Both</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>3.30%</td> </tr> </tbody> </table> | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 3.30% | State Tax Tables (PRMSTT) | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | |
| 0.00 | 0.00 | 3.30% | | | | | | | | | | |

Processing

Tax Calculation

| | Calculation | Related Screens |
|---------------|---|--|
| | Gross Pay | Maintain Payroll Edit Table |
| Less | IN Tax Exempt Deduction Amounts | Deductions |
| Less | IN Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |
| Equals | IN Annualized Adjusted Gross Income | |
| Less | Personal Exemption Amount (Withholding State Exemptions x Personal Exemption Amount) | Employee Taxes State Tax Allowances and Credits |
| Less | Dependent Exemption Amount (Withholding State Dependents x Dependent Exemption Amount) | Employee Taxes State Tax Allowances and Credits |

| | Calculation | Related Screens |
|------------------------------|--|------------------------|
| 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 | Initial Annualized State Tax Liability | |
| Equals | Annualized State Tax Liability | |
| Divided 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 | |

Iowa (IA)

State Information

Iowa Withholding Tax Guide

<http://www.iowa.gov/tax/forms/44001.pdf>

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

Iowa Employee Withholding Allowance Certificate (IA-W4)

<http://www.state.ia.us/tax/forms/44019.pdf>

Data Setup for Iowa

Employee Taxes Screen/Employee Payroll Setup Menu

| | |
|--|---|
| <p>Withholding State Filing Status</p> | <ul style="list-style-type: none"> ▪ Married: Select this filing status if the employee is claiming two or more personal allowances on line 1 of the Iowa Withholding Allowance Certificate (IA-W4) form. ▪ Single: Select this filing status if the employee is claiming zero or one personal allowance on line 1 of the Iowa Withholding Allowance Certificate (IA-W4) form. <hr/> <p> If the employee's total number of allowances is 2 or more, but none or only 1 of those is a personal allowance, a Withholding State Filing Status of Single must be assigned to the employee. The Withholding State Filing Status dictates the standard deduction for the employee.</p> |
| <p>Withholding State Exemptions</p> | <p>Enter 0 (zero). This data field is not used for Iowa calculation; therefore, the number should always be zero.</p> |
| <p>Withholding State Dependents</p> | <p>Enter the number of personal allowances claimed by the employee on his/her IA W-4 form.</p> |
| <p>Withholding State Credits</p> | <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 State Taxes screen and the tax withholding will be reduced by the resulting credit amount.</p> <hr/> <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> |

| IOWA (IA) | | | |
|------------------------|-------------------------|---|----------------------------|
| IOWA State Taxes | State: IA (IOWA) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 | |
| | Unemp Limit | 27,300.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Iowa State Taxes record. | |
| | Tax Rate Supp | 6.00% | |
| | 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 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 Employee Taxes screen and the tax withholding will be reduced by the resulting credit amount. | |

| IOWA (IA) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--------------------------|-------------|---------------------|---------|---------|-------|----------|-------|----------|----------|--------------------------|-------------|---------------------|---------|---------|-----------|----------|-------|-----------|----------|---|-----------|----------|-------|-----------|----------|-------|---------------------------------|
| IOWA State Standard Deductions | <p>State: IA Effective Date: 01/01/2011 Filing Status: Married</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>4,060.00</td> <td>0.00%</td> <td>4,060.00</td> <td>4,060.00</td> </tr> </tbody> </table> <p>State: IA Effective Date: 01/01/2011 Filing Status: Single (Iowa: "Single" or "Married with less than 2 personal allowances")</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>1,650.00</td> <td>0.00%</td> <td>1,650.00</td> <td>1,650.00</td> </tr> </tbody> </table> | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 4,060.00 | 0.00% | 4,060.00 | 4,060.00 | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 1,650.00 | 0.00% | 1,650.00 | 1,650.00 | State Standard Deductions (PRMSSD) | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 4,060.00 | 0.00% | 4,060.00 | 4,060.00 | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 1,650.00 | 0.00% | 1,650.00 | 1,650.00 | | | | | | | | | | | | | | | | | | | | | | | | | |
| IOWA State Tax Tables | <p>State: IA Effective Date: 01/01/2011 Filing Status: Married</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>0.36%</td> </tr> <tr> <td>1,300.00</td> <td>4.68</td> <td>0.72%</td> </tr> <tr> <td>2,600.00</td> <td>14.04</td> <td>2.43%</td> </tr> <tr> <td>5,200.00</td> <td>77.22</td> <td>4.50%</td> </tr> <tr> <td>11,700.00</td> <td>369.72</td> <td>6.12%</td> </tr> <tr> <td>19,500.00</td> <td>847.08</td> <td>6.48%</td> </tr> <tr> <td>26,000.00</td> <td>1,268.28</td> <td>6.80%</td> </tr> <tr> <td>39,000.00</td> <td>2,152.28</td> <td>7.92%</td> </tr> </tbody> </table> | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 0.36% | 1,300.00 | 4.68 | 0.72% | 2,600.00 | 14.04 | 2.43% | 5,200.00 | 77.22 | 4.50% | 11,700.00 | 369.72 | 6.12% | 19,500.00 | 847.08 | 6.48% | 26,000.00 | 1,268.28 | 6.80% | 39,000.00 | 2,152.28 | 7.92% | State Tax Tables (PRMSTT) |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.36% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1,300.00 | 4.68 | 0.72% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2,600.00 | 14.04 | 2.43% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5,200.00 | 77.22 | 4.50% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11,700.00 | 369.72 | 6.12% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19,500.00 | 847.08 | 6.48% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26,000.00 | 1,268.28 | 6.80% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 39,000.00 | 2,152.28 | 7.92% | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| IOWA (IA) | | | |
|--|-----------|-------------------|-------|
| | 58,500.00 | 3,696.68 | 8.98% |
| <p>State: IA Effective Date: 01/01/2011 Filing Status: Single</p> | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | |
| 0.00 | 0.00 | 0.36% | |
| 1,300.00 | 4.68 | 0.72% | |
| 2,600.00 | 14.04 | 2.43% | |
| 5,200.00 | 77.22 | 4.50% | |
| 11,700.00 | 369.72 | 6.12% | |
| 19,500.00 | 847.08 | 6.48% | |
| 26,000.00 | 1,268.28 | 6.80% | |
| 39,000.00 | 2,152.28 | 7.92% | |
| 58,500.00 | 3,696.68 | 8.98% | |

Processing

Tax Calculation

| | Calculation | Related Screens |
|---------------|---------------------------------------|-----------------------------|
| | Gross Pay | Maintain Payroll Edit Table |
| Less | IA Tax Exempt Deduction Amounts | Deductions |
| Less | IA Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |
| Equals | IA Annualized Adjusted Gross Income | |
| Less | Annualized Federal Withholding Amount | |

| | Calculation | Related Screens |
|------------------------------|--|-------------------------------|
| | (Pay Frequency x Federal Withholding Amount) | |
| Less | Withholding Allowance Amount (Withholding State Exemptions x Exemption Amount) | Employee Taxes State Taxes |
| Less | Standard Deduction Amount | 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 | State Tax Tables |
| Equals | Initial Annualized Tax Withholding | |
| Less | Personal Allowance Credit Amount (State Withholding Exemptions x Credit Amt) | Employee Taxes State Taxes |
| Less | Dependent Credit Amount (State Withholding Dependents x Dependent Credit Amt) | Employee Taxes State Taxes |
| Equals | Annualized State Tax Liability | |
| Divided 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 | |

Kansas (KS)

State Information

Kansas Withholding Tax Guide

<https://www.kdor.org/developers/forms/non-scan/whtaxrates2015.pdf>

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

Kansas Withholding Allowance Certificate (K-4)

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

Data Setup for Kansas

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 Joint (married and spouse does not work) on the K-4 form. ▪ Single: 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 | 01/01/2015 | |
| | Unemp Limit | 8,000.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Kansas State Taxes record. | |
| | Tax Rate Supp | 4.50% | |
| | Tax Based On | G | |

| KANSAS (KS) | | | | |
|-------------------------------------|--|-------------|---------------------|------------------------------------|
| | 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 | | |
| KANSAS State Standard Deductions | State: KS Effective Date: 01/01/2015 Filing Status: Married | | | 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: KS Effective Date: 01/01/2015 Filing Status: Single | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum Maximum |
| | 0.00 | 0.00 | 0.00% | 0.00 0.00 |
| KANSAS State Tax Tables | State: KS Effective Date: 01/01/2015 Filing Status: Married | | | State Tax Tables (PRMSTT) |
| | For Taxable Income Over | Base Tax | Percent of Excess | |
| | 0.00 | 0.00 | 0.00% | |

| KANSAS (KS) | | | |
|--|-------------------------|----------|-------------------|
| | 6,000.00 | 0.00 | 2.70% |
| | 36,000.00 | 810.00 | 4.60% |
| <p>State: KS Effective Date: 01/01/2015 Filing Status: Single</p> | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 0.00% |
| | 3,000.00 | 0.00 | 2.70% |
| | 18,000.00 | 405.00 | 4.60% |

Processing

Tax Calculation

| | Calculation | Related Screens |
|---------------|--|-------------------------------|
| | Gross Pay | Maintain Payroll Edit Table |
| Less | KS Tax Exempt Deduction Amounts | Deductions |
| Less | KS Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |
| Equals | KS Annualized Adjusted Gross Income | |
| Less | Withholding Allowance Amount (Withholding State Exemptions x Exemption Amount) | Employee Taxes State Taxes |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the appropriate State Tax Table. $\text{Annualized State Tax Liability} = ((\text{Annual Taxable Wages} - \text{For Taxable Income Over Amount}) \times \text{Tax Percentage}) + \text{Base Tax}$ | State Tax Tables |

| | Calculation | Related Screens |
|------------------------------|--|------------------------|
| Equals | Annualized State Tax Liability | |
| Divided 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 | |

Kentucky (KY)

State Information

Kentucky Computer Formula Instructions

http://revenue.ky.gov/NR/ronlyres/53E62D08-2E7F-4088-9F08-9CB0AA4492C2/0/7_201542A003T.pdf

Kentucky Withholding Exemption Certificate (K-4)

<http://revenue.ky.gov/nr/ronlyres/690434a9-d933-4f06-8228-6c70d441a8e0/0/42a804.pdf>

Data Setup for Kentucky

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) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 | |
| | Unemp Limit | 9,900.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Kentucky State Taxes record. | |
| | Tax Rate Supp | 0.00% | |
| | Tax Based On | G | |

| KENTUCKY (KY) | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------------------|--|---------------------|----------|----------|--------------------------|-------------|---------------------|---------|---------|-------|---------------------------|-------|----------|----------|--------------------------|-------------|---------------------|---------|---------|------|----------|-------|----------|----------|------------------------------------|
| | 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 | 10.00 | | | | | | | | | | | | | | | | | | | | | | | |
| KENTUCKY State Standard Deductions | <p>State: KY Effective Date: 01/01/2015 Filing Status: Married</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>2,440.00</td> <td>0.00%</td> <td>2,440.00</td> <td>2,440.00</td> </tr> </tbody> </table> <p>State: KY Effective Date: 01/01/2015 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>0.00</td> <td>2,440.00</td> <td>0.00%</td> <td>2,440.00</td> <td>2,440.00</td> </tr> </tbody> </table> | | | | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 2,440.00 | 0.00% | 2,440.00 | 2,440.00 | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 2,440.00 | 0.00% | 2,440.00 | 2,440.00 | State Standard Deductions (PRMSSD) |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 2,440.00 | 0.00% | 2,440.00 | 2,440.00 | | | | | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 2,440.00 | 0.00% | 2,440.00 | 2,440.00 | | | | | | | | | | | | | | | | | | | | | |
| KENTUCKY State Tax Tables | <p>State: KY Effective Date: 01/01/2015 Filing Status: Married</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>2.00%</td> </tr> </tbody> </table> | | | | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 2.00% | State Tax Tables (PRMSTT) | | | | | | | | | | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 2.00% | | | | | | | | | | | | | | | | | | | | | | | |

| KENTUCKY (KY) | | | | | | | | | | | | | | | | | | | | | | | | |
|--|-----------|-------------------|-------|-------------------------|----------|-------------------|------|------|-------|----------|-------|-------|----------|-------|-------|----------|--------|-------|----------|--------|-------|-----------|----------|-------|
| | 3,000.00 | 60.00 | 3.00% | | | | | | | | | | | | | | | | | | | | | |
| | 4,000.00 | 90.00 | 4.00% | | | | | | | | | | | | | | | | | | | | | |
| | 5,000.00 | 130.00 | 5.00% | | | | | | | | | | | | | | | | | | | | | |
| | 8,000.00 | 280.00 | 5.80% | | | | | | | | | | | | | | | | | | | | | |
| | 75,000.00 | 4,166.00 | 6.00% | | | | | | | | | | | | | | | | | | | | | |
| <p>State: KY Effective Date: 01/01/2015 Filing Status: Single</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>2.00%</td> </tr> <tr> <td>3,000.00</td> <td>60.00</td> <td>3.00%</td> </tr> <tr> <td>4,000.00</td> <td>90.00</td> <td>4.00%</td> </tr> <tr> <td>5,000.00</td> <td>130.00</td> <td>5.00%</td> </tr> <tr> <td>8,000.00</td> <td>280.00</td> <td>5.80%</td> </tr> <tr> <td>75,000.00</td> <td>4,166.00</td> <td>6.00%</td> </tr> </tbody> </table> | | | | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 2.00% | 3,000.00 | 60.00 | 3.00% | 4,000.00 | 90.00 | 4.00% | 5,000.00 | 130.00 | 5.00% | 8,000.00 | 280.00 | 5.80% | 75,000.00 | 4,166.00 | 6.00% |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 2.00% | | | | | | | | | | | | | | | | | | | | | | |
| 3,000.00 | 60.00 | 3.00% | | | | | | | | | | | | | | | | | | | | | | |
| 4,000.00 | 90.00 | 4.00% | | | | | | | | | | | | | | | | | | | | | | |
| 5,000.00 | 130.00 | 5.00% | | | | | | | | | | | | | | | | | | | | | | |
| 8,000.00 | 280.00 | 5.80% | | | | | | | | | | | | | | | | | | | | | | |
| 75,000.00 | 4,166.00 | 6.00% | | | | | | | | | | | | | | | | | | | | | | |

Processing

Tax Calculation

| | Calculation | Related Screens |
|--------------|---------------------------------|-----------------------------|
| | Gross Pay | Maintain Payroll Edit Table |
| Less | KY Tax Exempt Deduction Amounts | Deductions |
| Less | KY Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |

| | Calculation | Related Screens |
|------------------------------|--|-------------------------------|
| Equals | KY Annualized Adjusted Gross Income | |
| Less | Standard Deduction Amount | State Standard Deductions |
| Equals | Annual Taxable Wages | |
| Calculate | 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 | State Tax Tables |
| Equals | Initial Annualized State Tax Liability | |
| Less | Withholding Allowance Amount (Withholding State Exemptions x Exemption Amount) | Employee Taxes State Taxes |
| Equals | Annualized State Tax Liability | |
| Divided 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 | |

Louisiana (LA)

State Information

Louisiana Withholding Tax Instructions

[http://www.revenue.louisiana.gov/forms/taxforms/1306\(7_09\)W.pdf](http://www.revenue.louisiana.gov/forms/taxforms/1306(7_09)W.pdf)

Louisiana Employee Withholding Exemption Certificate (L-4)

http://tulane.edu/wfmo/forms/upload/Payroll_L-4.pdf

Data Setup for Louisiana

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 two personal exemptions. ▪ Single: Select this filing status if the employee is claiming one personal exemption. ▪ Misc. Status 1: Select this filing status if the employee is claiming zero personal exemptions. |
| Withholding State Exemptions | Enter the number of dependency credits the employee claimed for withholding. |

| LOUISIANA (LA) | | |
|-----------------------|------------------------------|---|
| LOUISIANA State Taxes | State: LA (LOUISIANA) | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2010 |
| | Unemp Limit | 7,700.00 |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent LOUISIANA State Taxes record. |
| | Tax Rate Supp | 0.00% |
| | 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 | | | | | | | | | | | | | | | | | | | | | | |
| | Exemption Amount = This amount is given for each dependency credit. | | | | | | | | | | | | | | | | | | | | | | | |
| LOUISIANA State Standard Deductions | <p>State: LA Effective Date: 01/01/2007 Filing Status: Married (Employee claiming two 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>0.00%</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 Effective Date: 01/01/2007 Filing Status: Single (Employee claiming 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>0.00%</td> <td>4,500.00</td> <td>4,500.00</td> </tr> </tbody> </table> <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> | | | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.00% | 9,000.00 | 9,000.00 | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.00% | 4,500.00 | 4,500.00 | State Standard Deductions (PRMSSD) |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.00% | 9,000.00 | 9,000.00 | | | | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.00% | 4,500.00 | 4,500.00 | | | | | | | | | | | | | | | | | | | | |

| LOUISIANA (LA) | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--------------------------|-------------|---------------------|---------|---------|-------|-----------|--------|-------|------------|----------|-------|-----------------------|----------|---------|------|------|-------|-----------|--------|-------|-----------|----------|-------|--|
| | <p>Effective Date: 01/01/2007</p> <p>Filing Status: Misc Status 1 (Employee claiming zero personal exemptions)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <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 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;">0.00</td> </tr> </tbody> </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 | | | | | | | | | | | | | | | | | | | | | | |
| <p>LOUISIANA State Tax Tables</p> | <p>State: LA</p> <p>Effective Date: 07/01/2009</p> <p>Filing Status: Married (Employee claiming two personal exemptions)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">For Taxable Wage over</th> <th style="width: 33%;">Base Tax</th> <th style="width: 33%;">Percent</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;">2.10%</td> </tr> <tr> <td style="text-align: center;">25,000.00</td> <td style="text-align: center;">525.00</td> <td style="text-align: center;">3.75%</td> </tr> <tr> <td style="text-align: center;">100,000.00</td> <td style="text-align: center;">3,337.50</td> <td style="text-align: center;">5.10%</td> </tr> </tbody> </table> <p>State: LA</p> <p>Effective Date: 07/01/2009</p> <p>Filing Status: Single (Employee claiming one personal exemption)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">For Taxable Wage over</th> <th style="width: 33%;">Base Tax</th> <th style="width: 33%;">Percent</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;">2.10%</td> </tr> <tr> <td style="text-align: center;">12,500.00</td> <td style="text-align: center;">262.50</td> <td style="text-align: center;">3.70%</td> </tr> <tr> <td style="text-align: center;">50,000.00</td> <td style="text-align: center;">1,650.00</td> <td style="text-align: center;">5.05%</td> </tr> </tbody> </table> <p>State: LA</p> | For Taxable Wage over | Base Tax | Percent | 0.00 | 0.00 | 2.10% | 25,000.00 | 525.00 | 3.75% | 100,000.00 | 3,337.50 | 5.10% | For Taxable Wage over | Base Tax | Percent | 0.00 | 0.00 | 2.10% | 12,500.00 | 262.50 | 3.70% | 50,000.00 | 1,650.00 | 5.05% | <p>State Tax Tables (PRMSTT)</p> |
| For Taxable Wage over | Base Tax | Percent | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 2.10% | | | | | | | | | | | | | | | | | | | | | | | | |
| 25,000.00 | 525.00 | 3.75% | | | | | | | | | | | | | | | | | | | | | | | | |
| 100,000.00 | 3,337.50 | 5.10% | | | | | | | | | | | | | | | | | | | | | | | | |
| For Taxable Wage over | Base Tax | Percent | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 2.10% | | | | | | | | | | | | | | | | | | | | | | | | |
| 12,500.00 | 262.50 | 3.70% | | | | | | | | | | | | | | | | | | | | | | | | |
| 50,000.00 | 1,650.00 | 5.05% | | | | | | | | | | | | | | | | | | | | | | | | |

| LOUISIANA (LA) | | | |
|--|-----------------------|----------|---------|
| Effective Date: 01/01/2007 Filing Status: Misc Status 1 (Employee claiming zero personal exemptions) | | | |
| | For Taxable Wage over | Base Tax | Percent |
| | 0.00 | 0.00 | 2.10% |
| | 12,500.00 | 262.50 | 3.70% |
| | 50,000.00 | 1,650.00 | 5.05% |

Processing

Tax Calculation & Special Programming

Indicates Special Programming

| | Calculation | Related Screens |
|---------------|--|-----------------------------|
| | Gross Pay | Maintain Payroll Edit Table |
| Less | LA Exempt Pay Type Amounts | Pay Type Taxability |
| Less | LA Exempt Deduction Amounts | Deductions |
| Times | Pay Frequency | Pay Periods |
| Equals | Annual Taxable Wages (<input type="checkbox"/> 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. $\text{Annualized State Tax Liability} = ((\text{Annual Taxable Wages} - \text{For Taxable Income Over Amount}) \times \text{Tax Percentage}) + \text{Base Tax}$ | State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Less | <input type="checkbox"/> Exemption Amount Single - Exemption Amount | |

| Calculation | | Related Screens |
|----------------------------------|---|-----------------|
| 1 | Tier 1 Exemption Amt = 2.1% x (Single Standard Deduction + (Number of Exemptions claimed * Exempt Amt Single)) | |
| 2 | <p>If the Single Standard Deduction + (Withholding State Exemptions * Exempt Amt Single) > \$12,500,</p> <ul style="list-style-type: none"> Then Tier 2 Exemption Amt = 1.60% x (Single Standard Deduction + (Withholding State Exemptions * Exempt Amt Single) – 12,500). <p>Else if the Single Standard Deduction + (Withholding State Exemptions * Exempt Amt Single) <= \$12,500,</p> <ul style="list-style-type: none"> Then Tier 2 Exemption Amt = 0.00. | |
| 3 | Exemption Amt = Tier 1 Exemption Amt + Tier 2 Exemption Amount | |
| Married - Exemption Amount | | |
| 1 | Tier 1 Exemption Amt = 2.1% x (Married Standard Deduction + (Number of Exemptions claimed * Exempt Amt Married)) | |
| 2 | <p>If the Married Standard Deduction + (Withholding State Exemptions * Exempt Amt Married) > \$25,000,</p> <ul style="list-style-type: none"> Then Tier 2 Exemption Amt = 1.65% x (Married Standard Deduction + (Withholding State Exemptions * Exempt Amt Married) – 25,000). <p>Else if the Married Standard Deduction + (Withholding State Exemptions * Exempt Amt Married) <= \$25,000,</p> <ul style="list-style-type: none"> Then Tier 2 Exemption Amt = 0.00. | |
| 3 | Exemption Amt = Tier 1 Exemption Amt + Tier 2 Exemption Amount | |
| Misc Status 1 – Exemption Amount | | |
| 1 | Tier 1 Exemption Amt = 2.1% x (Misc Status 1 Standard Deduction + (Number of Exemptions claimed * Exempt Amt Other)) | |
| 2 | <p>If the Misc Status 1 Standard Deduction + (Withholding State Exemptions * Exempt Amt Other) > \$12,500,</p> <ul style="list-style-type: none"> Then Tier 2 Exemption Amt = 1.60% x (Misc Status 1 Standard Deduction + (Withholding State Exemptions * Exempt Amt Other) – | |

| | Calculation | | Related Screens |
|------------------------------|--|--|------------------------|
| | | <p>12,500).</p> <p>Else if the Misc Status 1 Standard Deduction + (Withholding State Exemptions * Exempt Amt Other) <= \$12,500,</p> <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 | | Pay Periods |
| Equals | Initial Tax Withholding for pay period | | |
| Plus | Additional State Withholding 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 | | |

Maine (ME)

State Information

Maine Withholding Tax Instructions

http://www.maine.gov/revenue/forms/with/2015/15_whtables.pdf

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

Maine Withholding Allowance Certificate (W-4ME)

<http://www.maine.gov/nrsc/forms/w-4me.pdf>

Data Setup for Maine

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 Single or Married on the W-4ME form. ▪ Single: 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) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 | |
| | Unemp Limit | 12,000.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Maine State Taxes record. | |
| | Tax Rate Supp | 5.00% | |
| | Tax Based On | G | |
| | Round W/H Amount (CP7) | Y | |
| | Fed W/H Credit Limit | 0.00 | |

| MAINE (ME) | | | | |
|--|--|-------------|---------------------|---|
| | FICA W/H Credit Limit | 0.00 | | |
| | Exempt Amount Married | 4,000.00 | | |
| | Exempt Amount Single | 4,000.00 | | |
| | Exempt Amount Other | 4,000.00 | | |
| | Dependent Credit Amount | 0.00 | | |
| | Credit Amount | 0.00 | | |
| MAINE State Standard Deductions | State: ME Effective Date: 01/01/2015 Filing Status: Married | | | 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: ME Effective Date: 01/01/2015 Filing Status: Single | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum Maximum |
| | 0.00 | 0.00 | 0.00% | 0.00 0.00 |
| MAINE State Tax Tables | State: ME Effective Date: 01/01/2015 Filing Status: Married | | | State Tax Tables (PRMSTT) |
| | For Taxable Income Over | Base Tax | Percent of Excess | |
| | 0.00 | 0.00 | 0.00% | |
| | 20,199.99 | 0.00 | 6.50% | |

| MAINE (ME) | | | |
|---|-------------------------|----------|-------------------|
| | 51,599.99 | 2,041.00 | 7.95% |
| State: ME Effective Date: 01/01/2015 Filing Status: Single | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 0.00% |
| | 8,649.99 | 0.00 | 6.50% |
| | 24,349.99 | 1,021.00 | 7.95% |

Processing

Tax Calculation & Special Programming

 Indicates Special Programming

Maine Special Programming for Nonresident Aliens:

An adjustment amount needs to be added to the Annualized Income for Nonresident Alien.

If an employee is a nonresident alien of the US, then an adjustment amount shall be added to the annualized income after subtracting the withholding exemption allowance amount and before calculating the State Withholding Taxes.

2015: Add special programming to adjust the Maine taxable wages by 6,300.00 if the employee is a nonresident alien and the Payroll Year is 2015.

| | Calculation | Related Screens |
|---------------|--|---------------------------------|
| | Gross Pay | Maintain Payroll Edit Table/SIH |
| Less | ME Tax Exempt Deduction Amount | Deductions |
| Less | ME Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |
| Equals | Annualized Adjusted Gross Income | |
| Less | Allowance Amount (Withholding State Exemption x Exemption Amount) | Employee Taxes/State Taxes |

| | Calculation | Related Screens |
|------------------------------|---|---------------------|
| Add |  Nonresident Alien Adjustment Amount IF the employee is flagged as a Nonresident Alien in Employee Taxes and the Payroll Year <= 2011 Nonresident Alien Adjustment Amount = 5,800.00 ELSE IF the employee is flagged as a Nonresident Alien in Employee Taxes and the Payroll Year = 2012 Nonresident Alien Adjustment Amount = 5,950.00 ELSE IF the employee is flagged as a Nonresident Alien in Employee Taxes and the Payroll Year = 2013 Nonresident Alien Adjustment Amount = 6,100.00 ELSE IF the employee is flagged as a Nonresident Alien in Employee Taxes and the Payroll Year = 2014 Nonresident Alien Adjustment Amount = 6,200.00 ELSE IF the employee is flagged as a Nonresident Alien in Employee Taxes and the Payroll Year >= 2015 Nonresident Alien Adjustment Amount = 6,300.00 ELSE IF the employee is <u>not</u> flagged as a Nonresident Alien in Employee Taxes Nonresident Alien Adjustment Amount = 0.00 END IF | Special Programming |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the State Tax Table. $\text{Annualized State Tax Liability} = ((\text{Annual Taxable Wages} - \text{For Taxable Income Over Amount}) \times \text{Tax Percentage}) + \text{Base Tax}$ | State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided 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 | |

Maryland (MD)

State Information

Maryland 2009 Percentage Method Withholding Calculation Tables

http://taxes.marylandtaxes.com/Resource_Library/Tax_Publications/Tax_Facts/Withholding_Tax_Facts/Withholding_tax_facts_2014.pdf

<http://business.marylandtaxes.com/taxinfo/withholding/ptables.asp>

http://forms.marylandtaxes.com/13_forms/2013_Withholding_Guide.pdf

Maryland Withholding Exemption Certificate (MW507)

http://forms.marylandtaxes.com/current_forms/mw507.pdf

Data Setup for Maryland

Employee Taxes screen/Employee Payroll Setup menu

| | |
|---------------------------------|---|
| State | MD |
| Withholding State Filing Status | Set the filing status to Misc. Status 1, Misc. Status 2, Misc. Status 3, or Misc. Status 4. (All of these tables are set up identically in the Tax Table Updates. Therefore, you can use any of them as the Maryland filing status.) |
| Withholding State Exemptions | Enter 0 (zero). Starting with the First-of-Year 2008 Tax Table Update, Maryland State Tax Withholding shall be based solely on the Local Taxes, Local Standard Deduction and Local Tax Table setup. The entire calculation will be based on the Maryland Local assigned to the employee and the Maryland State Withholding Amount shall be set to the Maryland Local Tax Withholding amount and that local amount will be zeroed out |
| Locality | Enter, or use Lookup to select, the Maryland local tax code that applies to the employee. |
| Local Filing Status | <ul style="list-style-type: none"> ▪ Married: Select this filing status if the employee is claiming Married (surviving spouse or unmarried Head of Household) on the MW507 form. ▪ Single: Select this filing status if the employee is claiming Single or Married, but withhold at Single rate on the MW507 form. |
| Local Exemptions | Enter the number of exemptions an employee is claiming on the MW507. |

| Maryland (MD) | | | | | |
|---|---|--|---------------------|---------|---|
| Maryland State Taxes | State: MD (Maryland) | | | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2012 | | | |
| | Unemp Limit | 8,500.00 | | | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Maryland State Taxes record. | | | |
| | Tax Rate Supp | 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 | 0.00 | | | |
| Note that since the Maryland local tax setup is being used to calculate the Maryland State Tax Withholding amount, the Exempt fields are not used for Maryland and are set to 0.00. | | | | | |
| Maryland State Standard Deductions | State: MD | | | | State Standard Deductions (PRMSSD) |
| | Effective Date: 01/01/2012 | | | | |
| | Filing Status: Single, Married, Misc Status 1, Misc Status 2, Misc Status 3, Misc Status 4 | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 |
| Note that since the Maryland local tax setup is solely being used | | | | | |

| Maryland (MD) | | | | | | | | |
|---------------------------|---|-------------------------|----------|-------------------|------|------|-------|---------------------------|
| | to calculate the Maryland State Tax Withholding amount, this standard deduction setup is not used for Maryland and the values are set to 0.00. | | | | | | | |
| Maryland State Tax Tables | <p>State: MD</p> <p>Effective Date: 01/01/2012</p> <p>Filing Status: Single, Married, Misc Status 1, Misc Status 2, Misc Status 3, Misc Status 4</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>0.00%</td> </tr> </tbody> </table> <p>Note that since the Maryland local tax setup is solely being used to calculate the Maryland State Tax Withholding amount, the values in this tax table are being set to 0.00.</p> | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 0.00% | State Tax Tables (PRMSTT) |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | |
| 0.00 | 0.00 | 0.00% | | | | | | |

Local Taxes Screen/Payroll Tax Controls Menu

Local tax codes for Maryland must be set up so that the first letter of the code is an **M**. If the local code begins with an **M** and the withholding state is Maryland, the special programming is triggered. The Exemption Amount is the amount given for each exemption. Because Maryland does not use the **Married** and **Single** filing statuses, the **Exempt Amt Single** and **Exempt Amt Married** columns display zero. The **Exempt Amt Other** field displays the amount that is given for each exemption.

| MARYLAND (MD) - ALLEGANY COUNTY | | | | | | | | | | | | | | | | | | |
|--|--|----------------|------------|---------------|-------|--------------|---|-------|--|------------------------|------|-----------------------|----------|----------------------|----------|---------------------|------|----------------------|
| MARYLAND – ALLEGANY COUNTY Local Taxes | <p>Locality Code: MALLGY</p> <p>Description: Allegany County</p> <p>State: MD (Maryland)</p> <table border="1"> <tbody> <tr> <td>Effective Date</td> <td>01/01/2012</td> </tr> <tr> <td>Tax Rate Supp</td> <td>8.80%</td> </tr> <tr> <td>Tax Based On</td> <td>G</td> </tr> <tr> <td>State</td> <td></td> </tr> <tr> <td>State W/H Credit Limit</td> <td>0.00</td> </tr> <tr> <td>Exempt Amount Married</td> <td>3,200.00</td> </tr> <tr> <td>Exempt Amount Single</td> <td>3,200.00</td> </tr> <tr> <td>Exempt Amount Other</td> <td>0.00</td> </tr> </tbody> </table> | Effective Date | 01/01/2012 | Tax Rate Supp | 8.80% | Tax Based On | G | State | | State W/H Credit Limit | 0.00 | Exempt Amount Married | 3,200.00 | Exempt Amount Single | 3,200.00 | Exempt Amount Other | 0.00 | Local Taxes (PRMLTI) |
| Effective Date | 01/01/2012 | | | | | | | | | | | | | | | | | |
| Tax Rate Supp | 8.80% | | | | | | | | | | | | | | | | | |
| Tax Based On | G | | | | | | | | | | | | | | | | | |
| State | | | | | | | | | | | | | | | | | | |
| State W/H Credit Limit | 0.00 | | | | | | | | | | | | | | | | | |
| Exempt Amount Married | 3,200.00 | | | | | | | | | | | | | | | | | |
| Exempt Amount Single | 3,200.00 | | | | | | | | | | | | | | | | | |
| Exempt Amount Other | 0.00 | | | | | | | | | | | | | | | | | |

| MARYLAND (MD) - ALLEGANY COUNTY | | | | | |
|--|--|----------------------|-------------------|------------------------------------|----------|
| | Dependent Credit Amount | 0.00 | | | |
| | Credit Amount | 0.00 | | | |
| | Weekly Ceiling Amount | 0.00 | | | |
| | Bi-Weekly Ceiling Amount | 0.00 | | | |
| | Semi-Monthly Ceiling Amount | 0.00 | | | |
| | Monthly Ceiling Amount | 0.00 | | | |
| MARYLAND – ALLEGANY COUNTY Local Standard Deductions | Locality Code: MALLGY Filing Status: Single, Married | | | Local Standard Deductions (PRMLSD) | |
| | Effective Date | Standard Deduction % | Minimum | | Maximum |
| | 01/01/2012 | 15.00% | 1,500.00 | | 2,000.00 |
| MARYLAND – ALLEGANY COUNTY Local Tax Tables | Locality Code: MALLGY Effective Date: 01/01/2012 Filing Status: Married | | | Local Tax Tables (PRMLTT) | |
| | 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% | | |
| | Locality Code: MALLGY Effective Date: 01/01/2012 Filing Status: Single | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | |
| 0.00 | 0.00 | 7.8000% | | | |

| MARYLAND (MD) - ALLEGANY COUNTY | | | | |
|---------------------------------|------------|-----------|---------|--|
| | 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 Local Taxes | Locality Code: MANNDL Description: Anne Arundel County State: MD (Maryland) | Local Taxes (PRMLTI) | |
| | Effective Date | | 01/01/2013 |
| | Tax Rate Supp | | 8.35% |
| | Tax Based On | | G |
| | State | | |
| | State W/H Credit Limit | | 0.00 |
| | Exempt Amount Married | | 3,200.00 |
| | Exempt Amount Single | | 3,200.00 |
| | Exempt Amount Other | | 0.00 |
| | Dependent Credit Amount | | 0.00 |
| | Credit Amount | | 0.00 |
| | Weekly Ceiling Amount | | 0.00 |
| | Bi-Weekly Ceiling Amount | | 0.00 |
| | Semi-Monthly Ceiling Amount | | 0.00 |
| Monthly Ceiling Amount | 0.00 | | |

| MARYLAND (MD) - ANNE ARUNDEL COUNTY | | | | | |
|---|--|----------------------|-------------------|------------------------------------|----------|
| MARYLAND – ANNE ARUNDEL COUNTY Local Standard Deductions | Locality Code: MANNDL Filing Status: Married, Single | | | Local Standard Deductions (PRMLSD) | |
| | Effective Date | Standard Deduction % | Minimum | | Maximum |
| | 01/01/2013 | 15.00% | 1,500.00 | | 2,000.00 |
| MARYLAND – ANNE ARUNDEL COUNTY Local Tax Tables | Locality Code: MANNDL Effective Date: 01/01/2013 Filing Status: Married | | | Local Tax Tables (PRMLTT) | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | |
| | 0.00 | 0.00 | 7.3500% | | |
| | 150,000.00 | 11,025.00 | 7.6000% | | |
| | 175,000.00 | 12,925.00 | 7.8500% | | |
| | 225,000.00 | 16,850.00 | 8.1000% | | |
| | 300,000.00 | 22,925.00 | 8.3500% | | |
| | Locality Code: MANNDL Effective Date: 01/01/2013 Filing Status: Single | | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | |
| | 0.00 | 0.00 | 7.3500% | | |
| | 100,000.00 | 7,350.00 | 7.6000% | | |
| | 125,000.00 | 9,250.00 | 7.8500% | | |
| | 150,000.00 | 11,212.50 | 8.1000% | | |
| 250,000.00 | 19,312.50 | 8.3500% | | | |

| MARYLAND (MD) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|-------------------------|---|-------------------|---------|--------------|--------|----------|----------|------------------------|------|-----------------------|----------|----------------------|----------|---------------------|------|-------------------------|------|---------------|------|-----------------------|------|--------------------------|------|-----------------------------|------|------------------------|------|--|--|
| <p>MARYLAND – BALTIMORE CITY Local Taxes</p> | <p>Locality Code: MBALCI Description: Baltimore City State: MD (Maryland)</p> | | <p>Local Taxes (PRMLTI)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="1"> <tr><td>Effective Date</td><td>01/01/2012</td></tr> <tr><td>Tax Rate Supp</td><td>8.95%</td></tr> <tr><td>Tax Based On</td><td>G</td></tr> <tr><td>State</td><td></td></tr> <tr><td>State W/H Credit Limit</td><td>0.00</td></tr> <tr><td>Exempt Amount Married</td><td>3,200.00</td></tr> <tr><td>Exempt Amount Single</td><td>3,200.00</td></tr> <tr><td>Exempt Amount Other</td><td>0.00</td></tr> <tr><td>Dependent Credit Amount</td><td>0.00</td></tr> <tr><td>Credit Amount</td><td>0.00</td></tr> <tr><td>Weekly Ceiling Amount</td><td>0.00</td></tr> <tr><td>Bi-Weekly Ceiling Amount</td><td>0.00</td></tr> <tr><td>Semi-Monthly Ceiling Amount</td><td>0.00</td></tr> <tr><td>Monthly Ceiling Amount</td><td>0.00</td></tr> </table> | Effective Date | 01/01/2012 | Tax Rate Supp | 8.95% | Tax Based On | G | State | | State W/H Credit Limit | 0.00 | Exempt Amount Married | 3,200.00 | Exempt Amount Single | 3,200.00 | Exempt Amount Other | 0.00 | Dependent Credit Amount | 0.00 | Credit Amount | 0.00 | Weekly Ceiling Amount | 0.00 | Bi-Weekly Ceiling Amount | 0.00 | Semi-Monthly Ceiling Amount | 0.00 | Monthly Ceiling Amount | 0.00 | | |
| Effective Date | 01/01/2012 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tax Rate Supp | 8.95% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Tax Based On | G | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| State | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| State W/H Credit Limit | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Exempt Amount Married | 3,200.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Exempt Amount Single | 3,200.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Exempt Amount Other | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dependent Credit Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Credit Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Weekly Ceiling Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Bi-Weekly Ceiling Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Semi-Monthly Ceiling Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Monthly Ceiling Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>MARYLAND – BALTIMORE CITY Local Standard Deductions</p> | <p>Locality Code: MBALCI Filing Status: Married, Single</p> | | <p>Local Standard Deductions (PRMLSD)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="1"> <thead> <tr> <th>Effective Date</th> <th>Standard Deduction %</th> <th>Minimum</th> <th>Maximum</th> </tr> </thead> <tbody> <tr> <td>01/01/2012</td> <td>15.00%</td> <td>1,500.00</td> <td>2,000.00</td> </tr> </tbody> </table> | Effective Date | Standard Deduction % | Minimum | Maximum | 01/01/2012 | 15.00% | 1,500.00 | 2,000.00 | | | | | | | | | | | | | | | | | | | | | | |
| Effective Date | Standard Deduction % | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 01/01/2012 | 15.00% | 1,500.00 | 2,000.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>MARYLAND – BALTIMORE CITY Local Tax Tables</p> | <p>Locality Code: MBALCI Effective Date: 01/01/2012 Filing Status: Married</p> | | <p>Local Tax Tables (PRMLTT)</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></td> <td></td> <td></td> </tr> </tbody> </table> | For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| MARYLAND (MD) | | | |
|--|--------------------------------|-----------------|--------------------------|
| | 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>Locality Code: MBALCI Effective Date: 01/01/2012 Filing Status: Single</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) - BALTIMORE COUNTY | | | |
|--|--|------------|-----------------------------|
| <p>MARYLAND – BALTIMORE COUNTY Local Taxes</p> | <p>Locality Code: MBALCO Description: Baltimore County State: MD (Maryland)</p> | | <p>Local Taxes (PRMLTI)</p> |
| | Effective Date | 01/01/2012 | |
| | Tax Rate Supp | 8.60% | |
| | Tax Based On | G | |
| | State | | |
| | State W/H Credit Limit | 0.00 | |
| | Exempt Amount Married | 3,200.00 | |

| MARYLAND (MD) - BALTIMORE COUNTY | | | | | |
|---|--|----------------------|-------------------|------------------------------------|----------|
| | Exempt Amount Single | 3,200.00 | | | |
| | Exempt Amount Other | 0.00 | | | |
| | Dependent Credit Amount | 0.00 | | | |
| | Credit Amount | 0.00 | | | |
| | Weekly Ceiling Amount | 0.00 | | | |
| | Bi-Weekly Ceiling Amount | 0.00 | | | |
| | Semi-Monthly Ceiling Amount | 0.00 | | | |
| | Monthly Ceiling Amount | 0.00 | | | |
| MARYLAND – BALTIMORE COUNTY Local Standard Deductions | Locality Code: MBALCO Filing Status: Married, Single | | | Local Standard Deductions (PRMLSD) | |
| | Effective Date | Standard Deduction % | Minimum | | Maximum |
| | 01/01/2012 | 15.00% | 1,500.00 | | 2,000.00 |
| MARYLAND – BALTIMORE COUNTY Local Tax Tables | Locality Code: MBALCO Effective Date: 01/01/2012 Filing Status: Married | | | Local Tax Tables (PRMLTT) | |
| | 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% | | |
| Locality Code: MBALCO Effective Date: 01/01/2012 Filing Status: Single | | | | | |

| MARYLAND (MD) - BALTIMORE COUNTY | | | |
|---|-------------------------|-----------|-------------------|
| | 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) - CALVERT COUNTY | | | |
|---|---|----------------------|------------|
| MARYLAND – CALVERT COUNTY Local Taxes | Locality Code: MCALVT Description: Calvert County State: MD (Maryland) | Local Taxes (PRMLTI) | |
| | Effective Date | | 01/01/2012 |
| | Tax Rate Supp | | 8.55% |
| | Tax Based On | | G |
| | State | | |
| | State W/H Credit Limit | | 0.00 |
| | Exempt Amount Married | | 3,200.00 |
| | Exempt Amount Single | | 3,200.00 |
| | Exempt Amount Other | | 0.00 |
| | Dependent Credit Amount | | 0.00 |
| | Credit Amount | | 0.00 |
| | Weekly Ceiling Amount | | 0.00 |
| | Bi-Weekly Ceiling Amount | | 0.00 |
| | Semi-Monthly Ceiling Amount | | 0.00 |
| Monthly Ceiling Amount | 0.00 | | |

| MARYLAND (MD) - CALVERT COUNTY | | | | | |
|---|--|----------------------|-------------------|------------------------------------|----------|
| MARYLAND – CALVERT COUNTY Local Standard Deductions | Locality Code: MCALVT Filing Status: Married, Single | | | Local Standard Deductions (PRMLSD) | |
| | Effective Date | Standard Deduction % | Minimum | | Maximum |
| | 01/01/2012 | 15.00% | 1,500.00 | | 2,000.00 |
| MARYLAND – CALVERT COUNTY Local Tax Tables | Locality Code: MCALVT Effective Date: 01/01/2012 Filing Status: Married | | | Local Tax Tables (PRMLTT) | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | |
| | 0.00 | 0.00 | 7.5500% | | |
| | 150,000.00 | 11,325.00 | 7.8000% | | |
| | 175,000.00 | 13,275.00 | 8.0500% | | |
| | 225,000.00 | 17,300.00 | 8.3000% | | |
| | 300,000.00 | 23,525.00 | 8.5500% | | |
| | Locality Code: MCALVT Effective Date: 01/01/2012 Filing Status: Single | | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | |
| | 0.00 | 0.00 | 7.5500% | | |
| | 100,000.00 | 7,550.00 | 7.8000% | | |
| | 125,000.00 | 9,500.00 | 8.0500% | | |
| | 150,000.00 | 11,512.50 | 8.3000% | | |
| 250,000.00 | 19,812.50 | 8.5500% | | | |

| MARYLAND (MD) - CAROLINE COUNTY | | | | | | |
|---|--|----------------------|----------|------------------------------------|--|----------|
| MARYLAND – CAROLINE COUNTY Local Taxes | Locality Code: MCARLN Description: Caroline County State: MD (Maryland) | | | Local Taxes (PRMLTI) | | |
| | Effective Date | 01/01/2014 | | | | |
| | Tax Rate Supp | 8.55% | | | | |
| | Tax Based On | G | | | | |
| | State | | | | | |
| | State W/H Credit Limit | 0.00 | | | | |
| | Exempt Amount Married | 3,200.00 | | | | |
| | Exempt Amount Single | 3,200.00 | | | | |
| | Exempt Amount Other | 0.00 | | | | |
| | Dependent Credit Amount | 0.00 | | | | |
| | Credit Amount | 0.00 | | | | |
| | Weekly Ceiling Amount | 0.00 | | | | |
| | Bi-Weekly Ceiling Amount | 0.00 | | | | |
| | Semi-Monthly Ceiling Amount | 0.00 | | | | |
| Monthly Ceiling Amount | 0.00 | | | | | |
| MARYLAND – CAROLINE COUNTY Local Standard Deductions | Locality Code: MCARLN Filing Status: Married, Single | | | Local Standard Deductions (PRMLSD) | | |
| | Effective Date | Standard Deduction % | Minimum | | | Maximum |
| | 01/01/2014 | 15.00% | 1,500.00 | | | 2,000.00 |

| MARYLAND (MD) - CAROLINE COUNTY | | | | | | | | | | | | | | | | | | | | |
|---|--|-------------------------|-------------------|-------------------|------|---------|------------|------------|-----------|------------|------------|-----------|------------|------------|-----------|------------|------------|-----------|---------|----------------------------------|
| <p>MARYLAND – CAROLINE COUNTY</p> <p>Local Tax Tables</p> | <p>Locality Code: MCARLN</p> <p>Effective Date: 01/01/2014</p> <p>Filing Status: Married</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>7.5500%</td> </tr> <tr> <td>150,000.00</td> <td>11,325.00</td> <td>7.8000%</td> </tr> <tr> <td>175,000.00</td> <td>13,275.00</td> <td>8.0500%</td> </tr> <tr> <td>225,000.00</td> <td>17,300.00</td> <td>8.3000%</td> </tr> <tr> <td>300,000.00</td> <td>23,525.00</td> <td>8.5500%</td> </tr> </tbody> </table> | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 7.5500% | 150,000.00 | 11,325.00 | 7.8000% | 175,000.00 | 13,275.00 | 8.0500% | 225,000.00 | 17,300.00 | 8.3000% | 300,000.00 | 23,525.00 | 8.5500% | <p>Local Tax Tables (PRMLTT)</p> |
| | For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 7.5500% | | | | | | | | | | | | | | | | | | |
| 150,000.00 | 11,325.00 | 7.8000% | | | | | | | | | | | | | | | | | | |
| 175,000.00 | 13,275.00 | 8.0500% | | | | | | | | | | | | | | | | | | |
| 225,000.00 | 17,300.00 | 8.3000% | | | | | | | | | | | | | | | | | | |
| 300,000.00 | 23,525.00 | 8.5500% | | | | | | | | | | | | | | | | | | |
| <p>Locality Code: MCARLN</p> <p>Effective Date: 01/01/2014</p> <p>Filing Status: Single</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>7.5500%</td> </tr> <tr> <td>100,000.00</td> <td>7,550.00</td> <td>7.8000%</td> </tr> <tr> <td>125,000.00</td> <td>9,500.00</td> <td>8.0500%</td> </tr> <tr> <td>150,000.00</td> <td>11,512.50</td> <td>8.3000%</td> </tr> <tr> <td>250,000.00</td> <td>19,812.50</td> <td>8.5500%</td> </tr> </tbody> </table> | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 7.5500% | 100,000.00 | 7,550.00 | 7.8000% | 125,000.00 | 9,500.00 | 8.0500% | 150,000.00 | 11,512.50 | 8.3000% | 250,000.00 | 19,812.50 | 8.5500% | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 7.5500% | | | | | | | | | | | | | | | | | | |
| 100,000.00 | 7,550.00 | 7.8000% | | | | | | | | | | | | | | | | | | |
| 125,000.00 | 9,500.00 | 8.0500% | | | | | | | | | | | | | | | | | | |
| 150,000.00 | 11,512.50 | 8.3000% | | | | | | | | | | | | | | | | | | |
| 250,000.00 | 19,812.50 | 8.5500% | | | | | | | | | | | | | | | | | | |

| MARYLAND (MD) - CARROLL COUNTY | | | | | | |
|---|---|-----------------------------|----------------|------------|---------------|-------|
| <p>MARYLAND – CARROLL COUNTY</p> <p>Local Taxes</p> | <p>Locality Code: MCARRL</p> <p>Description: Carroll County</p> <p>State: MD (Maryland)</p> | <p>Local Taxes (PRMLTI)</p> | | | | |
| | <table border="1"> <tr> <td>Effective Date</td> <td>01/01/2014</td> </tr> <tr> <td>Tax Rate Supp</td> <td>8.80%</td> </tr> </table> | | Effective Date | 01/01/2014 | Tax Rate Supp | 8.80% |
| | Effective Date | | 01/01/2014 | | | |
| Tax Rate Supp | 8.80% | | | | | |
| | | | | | | |

| MARYLAND (MD) - CARROLL COUNTY | | | | | |
|--|--|----------------------|-------------------|----------|------------------------------------|
| | Tax Based On | G | | | |
| | State | | | | |
| | State W/H Credit Limit | 0.00 | | | |
| | Exempt Amount Married | 3,200.00 | | | |
| | Exempt Amount Single | 3,200.00 | | | |
| | Exempt Amount Other | 0.00 | | | |
| | Dependent Credit Amount | 0.00 | | | |
| | Credit Amount | 0.00 | | | |
| | Weekly Ceiling Amount | 0.00 | | | |
| | Bi-Weekly Ceiling Amount | 0.00 | | | |
| | Semi-Monthly Ceiling Amount | 0.00 | | | |
| | Monthly Ceiling Amount | 0.00 | | | |
| MARYLAND – CARROLL COUNTY Local Standard Deductions | Locality Code: MCARRL Filing Status: Married, Single | | | | Local Standard Deductions (PRMLSD) |
| | Effective Date | Standard Deduction % | Minimum | Maximum | |
| | 01/01/2014 | 15.00% | 1,500.00 | 2,000.00 | |
| MARYLAND – CARROLL COUNTY Local Tax Tables | Locality Code: MCARRL Effective Date: 01/01/2014 Filing Status: Married | | | | Local Tax Tables (PRMLTT) |
| | 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% | | |

| MARYLAND (MD) - CARROLL COUNTY | | |
|--|-----------|-------------------|
| <p>Locality Code: MCARRL Effective Date: 01/01/2014 Filing Status: Single</p> | | |
| 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 Local Taxes | <p>Locality Code: MCECIL Description: Cecil County State: MD (Maryland)</p> | | Local Taxes (PRMLTI) |
| | Effective Date | 01/01/2012 | |
| | Tax Rate Supp | 8.55% | |
| | Tax Based On | G | |
| | State | | |
| | State W/H Credit Limit | 0.00 | |
| | Exempt Amount Married | 3,200.00 | |
| | Exempt Amount Single | 3,200.00 | |
| | Exempt Amount Other | 0.00 | |
| | Dependent Credit Amount | 0.00 | |
| | Credit Amount | 0.00 | |

| MARYLAND (MD) - CECIL COUNTY | | | | | |
|--|---------------------------------------|----------------------|-------------------|----------|------------------------------------|
| | Weekly Ceiling Amount | 0.00 | | | |
| | Bi-Weekly Ceiling Amount | 0.00 | | | |
| | Semi-Monthly Ceiling Amount | 0.00 | | | |
| | Monthly Ceiling Amount | 0.00 | | | |
| MARYLAND – CECIL COUNTY Local Standard Deductions | Locality Code: MCECIL | | | | Local Standard Deductions (PRMLSD) |
| | Filing Status: Married, Single | | | | |
| | Effective Date | Standard Deduction % | Minimum | Maximum | |
| | 01/01/2012 | 15.00% | 1,500.00 | 2,000.00 | |
| MARYLAND – CECIL COUNTY Local Tax Tables | Locality Code: MCECIL | | | | Local Tax Tables (PRMLTT) |
| | Effective Date: 01/01/2012 | | | | |
| | Filing Status: Married | | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | |
| | 0.00 | 0.00 | 7.5500% | | |
| | 150,000.00 | 11,325.00 | 7.8000% | | |
| | 175,000.00 | 13,275.00 | 8.0500% | | |
| | 225,000.00 | 17,300.00 | 8.3000% | | |
| 300,000.00 | 23,525.00 | 8.5500% | | | |
| Locality Code: MCECIL | | | | | |
| Effective Date: 01/01/2012 | | | | | |
| Filing Status: Single | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | |
| 0.00 | 0.00 | 7.5500% | | | |
| 100,000.00 | 7,550.00 | 7.8000% | | | |
| 125,000.00 | 9,500.00 | 8.0500% | | | |

| MARYLAND (MD) - CECIL COUNTY | | | | |
|------------------------------|------------|-----------|---------|--|
| | 150,000.00 | 11,512.50 | 8.3000% | |
| | 250,000.00 | 19,812.50 | 8.5500% | |

| MARYLAND (MD) - CHARLES COUNTY | | | | |
|---|--|----------------------|---------|---|
| <p>MARYLAND – CHARLES COUNTY</p> <p>Local Taxes</p> | <p>Locality Code: MCHRLS</p> <p>Description: Charles County</p> <p>State: MD (Maryland)</p> | | | <p>Local Taxes (PRMLTI)</p> |
| | Effective Date | 01/01/2014 | | |
| | Tax Rate Supp | 8.80% | | |
| | Tax Based On | G | | |
| | State | | | |
| | State W/H Credit Limit | 0.00 | | |
| | Exempt Amount Married | 3,200.00 | | |
| | Exempt Amount Single | 3,200.00 | | |
| | Exempt Amount Other | 0.00 | | |
| | Dependent Credit Amount | 0.00 | | |
| | Credit Amount | 0.00 | | |
| | Weekly Ceiling Amount | 0.00 | | |
| | Bi-Weekly Ceiling Amount | 0.00 | | |
| | Semi-Monthly Ceiling Amount | 0.00 | | |
| Monthly Ceiling Amount | 0.00 | | | |
| <p>MARYLAND – CHARLES COUNTY</p> <p>Local Standard Deductions</p> | <p>Locality Code: MCHRLS</p> <p>Filing Status: Married, Single</p> | | | <p>Local Standard Deductions (PRMLSD)</p> |
| | Effective Date | Standard Deduction % | Minimum | |

| MARYLAND (MD) - CHARLES COUNTY | | | | | | | | | | | | | | | | | | | | | | |
|---|--|-------------------|-------------------|-------------------------|----------|------------------------------|-------------------|------|------|---------|------------|-----------|---------|------------|-----------|---------|------------|-----------|---------|------------|-----------|---------|
| | 01/01/2014 | 15.00% | 1,500.00 | 2,000.00 | | | | | | | | | | | | | | | | | | |
| MARYLAND – CHARLES COUNTY Local Tax Tables | Locality Code: MCHRLS Effective Date: 01/01/2014 Filing Status: Married | | | | | Local Tax Tables (PRMLTT) | | | | | | | | | | | | | | | | |
| | <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>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> </tbody> </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% | | | | | | | | | | | | | | | | | | | |
| | Locality Code: MCHRLS Effective Date: 01/01/2014 Filing Status: Single | | | | | | | | | | | | | | | | | | | | | |
| | <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>7.8000%</td> </tr> <tr> <td>100,000.00</td> <td>7,800.00</td> <td>8.0500%</td> </tr> <tr> <td>125,000.00</td> <td>9,812.50</td> <td>8.3000%</td> </tr> <tr> <td>150,000.00</td> <td>11,887.50</td> <td>8.5500%</td> </tr> <tr> <td>250,000.00</td> <td>20,437.50</td> <td>8.8000%</td> </tr> </tbody> </table> | | | 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% |
| 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 Local Taxes | Locality Code: MDORTR Description: Dorchester County State: MD (Maryland) | | | Local Taxes (PRMLTI) | |
| | Effective Date | 01/01/2012 | | | |
| | Tax Rate Supp | 8.40% | | | |
| | Tax Based On | G | | | |
| | State | | | | |
| | State W/H Credit Limit | 0.00 | | | |
| | Exempt Amount Married | 3,200.00 | | | |
| | Exempt Amount Single | 3,200.00 | | | |
| | Exempt Amount Other | 0.00 | | | |
| | Dependent Credit Amount | 0.00 | | | |
| | Credit Amount | 0.00 | | | |
| | Weekly Ceiling Amount | 0.00 | | | |
| | Bi-Weekly Ceiling Amount | 0.00 | | | |
| | Semi-Monthly Ceiling Amount | 0.00 | | | |
| Monthly Ceiling Amount | 0.00 | | | | |
| MARYLAND – DORCHESTER COUNTY Local Standard Deductions | Locality Code: MDORTR Filing Status: Married, Single | | | Local Standard Deductions (PRMLSD) | |
| | Effective Date | Standard Deduction % | Minimum | | Maximum |
| | 01/01/2012 | 15.00% | 1,500.00 | | 2,000.00 |

| MARYLAND (MD) - DORCHESTER COUNTY | | | | | | | | | | | | | | | | | | | | |
|---|--|-------------------------|-------------------|-------------------|------|---------|------------|------------|-----------|------------|------------|-----------|------------|------------|-----------|------------|------------|-----------|---------|----------------------------------|
| <p>MARYLAND – DORCHESTER COUNTY</p> <p>Local Tax Tables</p> | <p>Locality Code: MDORTR</p> <p>Effective Date: 01/01/2012</p> <p>Filing Status: Married</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>7.4000%</td> </tr> <tr> <td>150,000.00</td> <td>11,100.00</td> <td>7.6500%</td> </tr> <tr> <td>175,000.00</td> <td>13,012.50</td> <td>7.9000%</td> </tr> <tr> <td>225,000.00</td> <td>16,962.50</td> <td>8.1500%</td> </tr> <tr> <td>300,000.00</td> <td>23,075.00</td> <td>8.4000%</td> </tr> </tbody> </table> | 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% | <p>Local Tax Tables (PRMLTT)</p> |
| | 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% | | | | | | | | | | | | | | | | | | |
| <p>Locality Code: MDORTR</p> <p>Effective Date: 01/01/2012</p> <p>Filing Status: Single</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>7.4000%</td> </tr> <tr> <td>100,000.00</td> <td>7,400.00</td> <td>7.6500%</td> </tr> <tr> <td>125,000.00</td> <td>9,312.50</td> <td>7.9000%</td> </tr> <tr> <td>150,000.00</td> <td>11,287.50</td> <td>8.1500%</td> </tr> <tr> <td>250,000.00</td> <td>19,437.50</td> <td>8.4000%</td> </tr> </tbody> </table> | 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% | | |
| 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) - FREDERICK COUNTY | | | | | | |
|---|---|----------------------|----------|------------------------------------|--|----------|
| MARYLAND – FREDERICK COUNTY Local Taxes | Locality Code: MFREDR Description: Frederick County State: MD (Maryland) | | | Local Taxes (PRMLTI) | | |
| | Effective Date | 01/01/2012 | | | | |
| | Tax Rate Supp | 8.75% | | | | |
| | Tax Based On | G | | | | |
| | State | | | | | |
| | State W/H Credit Limit | 0.00 | | | | |
| | Exempt Amount Married | 3,200.00 | | | | |
| | Exempt Amount Single | 3,200.00 | | | | |
| | Exempt Amount Other | 0.00 | | | | |
| | Dependent Credit Amount | 0.00 | | | | |
| | Credit Amount | 0.00 | | | | |
| | Weekly Ceiling Amount | 0.00 | | | | |
| | Bi-Weekly Ceiling Amount | 0.00 | | | | |
| | Semi-Monthly Ceiling Amount | 0.00 | | | | |
| Monthly Ceiling Amount | 0.00 | | | | | |
| MARYLAND – FREDERICK COUNTY Local Standard Deductions | Locality Code: MFREDR Filing Status: Married, Single | | | Local Standard Deductions (PRMLSD) | | |
| | Effective Date | Standard Deduction % | Minimum | | | Maximum |
| | 01/01/2012 | 15.00% | 1,500.00 | | | 2,000.00 |

| MARYLAND (MD) - FREDERICK COUNTY | | | | | | | | | | | | | | | | | | | | |
|---|--|-------------------------|-------------------|-------------------|------|---------|------------|------------|-----------|------------|------------|-----------|------------|------------|-----------|------------|------------|-----------|---------|----------------------------------|
| <p>MARYLAND – FREDERICK COUNTY</p> <p>Local Tax Tables</p> | <p>Locality Code: MFREDR</p> <p>Effective Date: 01/01/2012</p> <p>Filing Status: Married</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>7.7500%</td> </tr> <tr> <td>150,000.00</td> <td>11,625.00</td> <td>8.0000%</td> </tr> <tr> <td>175,000.00</td> <td>13,625.00</td> <td>8.2500%</td> </tr> <tr> <td>225,000.00</td> <td>17,750.00</td> <td>8.5000%</td> </tr> <tr> <td>300,000.00</td> <td>24,125.00</td> <td>8.7500%</td> </tr> </tbody> </table> | 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>Local Tax Tables (PRMLTT)</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>Locality Code: MFREDR</p> <p>Effective Date: 01/01/2012</p> <p>Filing Status: Single</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>7.7500%</td> </tr> <tr> <td>100,000.00</td> <td>7,750.00</td> <td>8.0000%</td> </tr> <tr> <td>125,000.00</td> <td>9,750.00</td> <td>8.2500%</td> </tr> <tr> <td>150,000.00</td> <td>11,812.50</td> <td>8.5000%</td> </tr> <tr> <td>250,000.00</td> <td>23,312.50</td> <td>8.7500%</td> </tr> </tbody> </table> | 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 | 23,312.50 | 8.7500% | | |
| 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 | 23,312.50 | 8.7500% | | | | | | | | | | | | | | | | | | |

| MARYLAND (MD) - GARRETT COUNTY | | | | | |
|---|---|----------------------|----------|------------------------------------|----------|
| MARYLAND – GARRETT COUNTY Local Taxes | Locality Code: MGARRT Description: Garrett County State: MD (Maryland) | | | Local Taxes (PRMLTI) | |
| | Effective Date | 01/01/2012 | | | |
| | Tax Rate Supp | 8.40% | | | |
| | Tax Based On | G | | | |
| | State | | | | |
| | State W/H Credit Limit | 0.00 | | | |
| | Exempt Amount Married | 3,200.00 | | | |
| | Exempt Amount Single | 3,200.00 | | | |
| | Exempt Amount Other | 0.00 | | | |
| | Dependent Credit Amount | 0.00 | | | |
| | Credit Amount | 0.00 | | | |
| | Weekly Ceiling Amount | 0.00 | | | |
| | Bi-Weekly Ceiling Amount | 0.00 | | | |
| | Semi-Monthly Ceiling Amount | 0.00 | | | |
| Monthly Ceiling Amount | 0.00 | | | | |
| MARYLAND – GARRETT COUNTY Local Standard Deductions | Locality Code: MGARRT Filing Status: Married, Single | | | Local Standard Deductions (PRMLSD) | |
| | Effective Date | Standard Deduction % | Minimum | | Maximum |
| | 01/01/2012 | 15.00% | 1,500.00 | | 2,000.00 |

| MARYLAND (MD) - GARRETT COUNTY | | | | | | | | | | | | | | | | | | | | |
|---|--|---------------------------|-------------------------|-------------------|-------------------|------|---------|------------|------------|-----------|------------|------------|-----------|------------|------------|-----------|------------|------------|-----------|---------|
| MARYLAND – GARRETT COUNTY Local Tax Tables | Locality Code: MGARRT Effective Date: 01/01/2012 Filing Status: Married | Local Tax Tables (PRMLTT) | | | | | | | | | | | | | | | | | | |
| | <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>7.4000%</td> </tr> <tr> <td>150,000.00</td> <td>11,100.00</td> <td>7.6500%</td> </tr> <tr> <td>175,000.00</td> <td>13,012.50</td> <td>7.9000%</td> </tr> <tr> <td>225,000.00</td> <td>16,962.50</td> <td>8.1500%</td> </tr> <tr> <td>300,000.00</td> <td>23,075.00</td> <td>8.4000%</td> </tr> </tbody> </table> | | 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% |
| 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% | | | | | | | | | | | | | | | | | | |
| | Locality Code: MGARRT Effective Date: 01/01/2012 Filing Status: Single | | | | | | | | | | | | | | | | | | | |
| | <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>7.4000%</td> </tr> <tr> <td>100,000.00</td> <td>7,400.00</td> <td>7.6500%</td> </tr> <tr> <td>125,000.00</td> <td>9,312.50</td> <td>7.9000%</td> </tr> <tr> <td>150,000.00</td> <td>11,287.50</td> <td>8.1500%</td> </tr> <tr> <td>250,000.00</td> <td>19,437.50</td> <td>8.4000%</td> </tr> </tbody> </table> | 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% | |
| 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 Local Taxes | Locality Code: MHARFD Description: Harford County State: MD (Maryland) | Local Taxes (PRMLTI) | | | | |
| | <table border="1"> <tr> <td>Effective Date</td> <td>01/01/2012</td> </tr> <tr> <td>Tax Rate Supp</td> <td>8.85%</td> </tr> </table> | | Effective Date | 01/01/2012 | Tax Rate Supp | 8.85% |
| | Effective Date | | 01/01/2012 | | | |
| Tax Rate Supp | 8.85% | | | | | |
| | | | | | | |

| MARYLAND (MD) - HARFORD COUNTY | | | | |
|--|--|----------------------|-------------------|------------------------------------|
| | Tax Based On | G | | |
| | State | | | |
| | State W/H Credit Limit | 0.00 | | |
| | Exempt Amount Married | 3,200.00 | | |
| | Exempt Amount Single | 3,200.00 | | |
| | Exempt Amount Other | 0.00 | | |
| | Dependent Credit Amount | 0.00 | | |
| | Credit Amount | 0.00 | | |
| | Weekly Ceiling Amount | 0.00 | | |
| | Bi-Weekly Ceiling Amount | 0.00 | | |
| | Semi-Monthly Ceiling Amount | 0.00 | | |
| | Monthly Ceiling Amount | 0.00 | | |
| MARYLAND – HARFORD COUNTY Local Standard Deductions | Locality Code: MHARFD Filing Status: Married, Single | | | Local Standard Deductions (PRMLSD) |
| | Effective Date | Standard Deduction % | Minimum | |
| | 01/01/2012 | 15.00% | 1,500.00 | 2,000.00 |
| MARYLAND – HARFORD COUNTY Local Tax Tables | Locality Code: MHARFD Effective Date: 01/01/2012 Filing Status: Married | | | Local Tax Tables (PRMLTT) |
| | 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% | |

| MARYLAND (MD) - HARFORD COUNTY | | | |
|---|-------------------------|-----------|-------------------|
| | 300,000.00 | 24,425.00 | 8.8500% |
| Locality Code: MHARFD Effective Date: 01/01/2012 Filing Status: Single | | | |
| | 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 Local Taxes | Locality Code: MHOWRD Description: Howard County State: MD (Maryland) | | Local Taxes (PRMLTI) |
| | Effective Date | 01/01/2012 | |
| | Tax Rate Supp | 8.95% | |
| | Tax Based On | G | |
| | State | | |
| | State W/H Credit Limit | 0.00 | |
| | Exempt Amount Married | 3,200.00 | |
| | Exempt Amount Single | 3,200.00 | |
| | Exempt Amount Other | 0.00 | |
| | Dependent Credit Amount | 0.00 | |
| | Credit Amount | 0.00 | |

| MARYLAND (MD) - HOWARD COUNTY | | | | | |
|---|---------------------------------------|----------------------|-------------------|----------|------------------------------------|
| | Weekly Ceiling Amount | 0.00 | | | |
| | Bi-Weekly Ceiling Amount | 0.00 | | | |
| | Semi-Monthly Ceiling Amount | 0.00 | | | |
| | Monthly Ceiling Amount | 0.00 | | | |
| MARYLAND – HOWARD COUNTY Local Standard Deductions | Locality Code: MHOWRD | | | | Local Standard Deductions (PRMLSD) |
| | Filing Status: Married, Single | | | | |
| | Effective Date | Standard Deduction % | Minimum | Maximum | |
| | 01/01/2012 | 15.00% | 1,500.00 | 2,000.00 | |
| MARYLAND – HOWARD COUNTY Local Tax Tables | Locality Code: MHOWRD | | | | Local Tax Tables (PRMLTT) |
| | Effective Date: 01/01/2012 | | | | |
| | Filing Status: Married | | | | |
| | 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% | | |
| | Locality Code: MHOWRD | | | | |
| Effective Date: 01/01/2012 | | | | | |
| Filing Status: Single | | | | | |
| 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% | | | |

| MARYLAND (MD) - HOWARD COUNTY | | | | |
|-------------------------------|------------|-----------|---------|--|
| | 250,000.00 | 20,812.50 | 8.9500% | |

| MARYLAND (MD) - KENT COUNTY | | | | |
|---|---------------------------------------|----------------------|----------|------------------------------------|
| MARYLAND – KENT COUNTY Local Taxes | Locality Code: MKENTC | | | Local Taxes (PRMLTI) |
| | Description: Kent County | | | |
| | State: MD (Maryland) | | | |
| | Effective Date | 01/01/2012 | | |
| | Tax Rate Supp | 8.60% | | |
| | Tax Based On | G | | |
| | State | | | |
| | State W/H Credit Limit | 0.00 | | |
| | Exempt Amount Married | 3,200.00 | | |
| | Exempt Amount Single | 3,200.00 | | |
| | Exempt Amount Other | 0.00 | | |
| | Dependent Credit Amount | 0.00 | | |
| | Credit Amount | 0.00 | | |
| | Weekly Ceiling Amount | 0.00 | | |
| Bi-Weekly Ceiling Amount | 0.00 | | | |
| Semi-Monthly Ceiling Amount | 0.00 | | | |
| Monthly Ceiling Amount | 0.00 | | | |
| MARYLAND – KENT COUNTY Local Standard Deductions | Locality Code: MKENTC | | | Local Standard Deductions (PRMLSD) |
| | Filing Status: Married, Single | | | |
| | Effective Date | Standard Deduction % | Minimum | |
| 01/01/2012 | 15.00% | 1,500.00 | 2,000.00 | |

| MARYLAND (MD) - KENT COUNTY | | | | | | | | | | | | | | | | | | | | |
|--|--|---------------------------|-------------------------|-------------------|-------------------|------|---------|------------|------------|-----------|------------|------------|-----------|------------|------------|-----------|------------|------------|-----------|---------|
| MARYLAND – KENT COUNTY Local Tax Tables | Locality Code: MKENTC Effective Date: 01/01/2012 Filing Status: Married | Local Tax Tables (PRMLTT) | | | | | | | | | | | | | | | | | | |
| | <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>7.6000%</td> </tr> <tr> <td>150,000.00</td> <td>11,400.00</td> <td>7.8500%</td> </tr> <tr> <td>175,000.00</td> <td>13,362.50</td> <td>8.1000%</td> </tr> <tr> <td>225,000.00</td> <td>17,412.50</td> <td>8.3500%</td> </tr> <tr> <td>300,000.00</td> <td>23,675.00</td> <td>8.6000%</td> </tr> </tbody> </table> | | 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% |
| 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% | | | | | | | | | | | | | | | | | | |
| | Locality Code: MKENTC Effective Date: 01/01/2012 Filing Status: Single | | | | | | | | | | | | | | | | | | | |
| | <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>7.6000%</td> </tr> <tr> <td>100,000.00</td> <td>7,600.00</td> <td>7.8500%</td> </tr> <tr> <td>125,000.00</td> <td>9,562.50</td> <td>8.1000%</td> </tr> <tr> <td>150,000.00</td> <td>11,587.50</td> <td>8.3500%</td> </tr> <tr> <td>250,000.00</td> <td>19,937.50</td> <td>8.6000%</td> </tr> </tbody> </table> | 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% | |
| 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) - MONTGOMERY COUNTY | | |
|---|--|----------------------|
| MARYLAND – MONTGOMERY COUNTY Local Taxes | Locality Code: MMONTG Description: Montgomery County State: MD (Maryland) | Local Taxes (PRMLTI) |

| MARYLAND (MD) - MONTGOMERY COUNTY | | | | | |
|---|---------------------------------------|----------------------|----------|---------|------------------------------------|
| | Effective Date | 01/01/2012 | | | |
| | Tax Rate Supp | 8.95% | | | |
| | Tax Based On | G | | | |
| | State | | | | |
| | State W/H Credit Limit | 0.00 | | | |
| | Exempt Amount Married | 3,200.00 | | | |
| | Exempt Amount Single | 3,200.00 | | | |
| | Exempt Amount Other | 0.00 | | | |
| | Dependent Credit Amount | 0.00 | | | |
| | Credit Amount | 0.00 | | | |
| | Weekly Ceiling Amount | 0.00 | | | |
| | Bi-Weekly Ceiling Amount | 0.00 | | | |
| | Semi-Monthly Ceiling Amount | 0.00 | | | |
| | Monthly Ceiling Amount | 0.00 | | | |
| MARYLAND – MONTGOMERY COUNTY Local Standard Deductions | Locality Code: MMONTG | | | | Local Standard Deductions (PRMLSD) |
| | Filing Status: Married, Single | | | | |
| | Effective Date | Standard Deduction % | Minimum | Maximum | |
| 01/01/2012 | 15.00% | 1,500.00 | 2,000.00 | | |

| MARYLAND (MD) - MONTGOMERY COUNTY | | | | |
|---|---|-----------|----------------------------------|-------------------|
| <p>MARYLAND – MONTGOMERY COUNTY</p> <p>Local Tax Tables</p> | <p>Locality Code: MMONTG</p> <p>Effective Date: 01/01/2012</p> <p>Filing Status: Married</p> | | <p>Local Tax Tables (PRMLTT)</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>Locality Code: MMONTG</p> <p>Effective Date: 01/01/2012</p> <p>Filing Status: Single</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) - MARYLAND NONRESIDENT | | | |
|--|--|------------|-----------------------------|
| <p>MARYLAND – NONRESIDENT</p> <p>Local Taxes</p> | <p>Locality Code: MNONRS</p> <p>Description: Maryland Nonresident</p> <p>State: MD (Maryland)</p> | | <p>Local Taxes (PRMLTI)</p> |
| | Effective Date | 01/01/2012 | |
| | Tax Rate Supp | 7.00% | |

| MARYLAND (MD) - MARYLAND NONRESIDENT | | | | | |
|---|---------------------------------------|-------------------------|----------------------|----------|---|
| | Tax Based On | G | | | |
| | State | | | | |
| | State W/H Credit Limit | 0.00 | | | |
| | Exempt Amount Married | 3,200.00 | | | |
| | Exempt Amount Single | 3,200.00 | | | |
| | Exempt Amount Other | 0.00 | | | |
| | Dependent Credit Amount | 0.00 | | | |
| | Credit Amount | 0.00 | | | |
| | Weekly Ceiling Amount | 0.00 | | | |
| | Bi-Weekly Ceiling Amount | 0.00 | | | |
| | Semi-Monthly Ceiling Amount | 0.00 | | | |
| | Monthly Ceiling Amount | 0.00 | | | |
| MARYLAND – NONRESIDENT Local Standard Deductions | Locality Code: MNONRS | | | | Local Standard Deductions (PRMLSD) |
| | Filing Status: Married, Single | | | | |
| | | Standard Deduction % | Minimum | Maximum | |
| | 01/01/2012 | 15.00% | 1,500.00 | 2,000.00 | |
| MARYLAND – NONRESIDENT Local Tax Tables | Locality Code: MNONRS | | | | Local Tax Tables (PRMLTT) |
| | Effective Date: 01/01/2012 | | | | |
| | Filing Status: Married | | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | |
| | 0.00 | 0.00 | 6.0000% | | |
| | 150,000.00 | 9,000.00 | 6.2500% | | |
| | 175,000.00 | 10,562.50 | 6.5000% | | |
| 225,000.00 | 13,812.50 | 6.7500% | | | |
| 300,000.00 | 18,875.00 | 7.0000% | | | |

| MARYLAND (MD) - MARYLAND NONRESIDENT | | | |
|---|-------------------------|---|-------------------|
| | | Locality Code: MNONRS Effective Date: 01/01/2012 Filing Status: Single | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 6.0000% |
| | 100,000.00 | 6,000.00 | 6.2500% |
| | 125,000.00 | 7,562.50 | 6.5000% |
| | 150,000.00 | 9,187.50 | 6.7500% |
| | 250,000.00 | 15,937.50 | 7.0000% |

| MARYLAND (MD) - PRINCE GEORGE'S COUNTY | | | |
|---|---|------------|-------------------------|
| MARYLAND – PRINCE GEORGE'S COUNTY Local Taxes | Locality Code: MPRGRG Description: Prince George's County State: MD (Maryland) | | Local Taxes (PRMLTI) |
| | Effective Date | 01/01/2012 | |
| | Tax Rate Supp | 8.95% | |
| | Tax Based On | G | |
| | State | | |
| | State W/H Credit Limit | 0.00 | |
| | Exempt Amount Married | 3,200.00 | |
| | Exempt Amount Single | 3,200.00 | |
| | Exempt Amount Other | 0.00 | |
| | Dependent Credit Amount | 0.00 | |
| | Credit Amount | 0.00 | |
| | Weekly Ceiling Amount | 0.00 | |

| MARYLAND (MD) - PRINCE GEORGE'S COUNTY | | | | | |
|---|--|----------------------|-------------------|------------------------------------|----------|
| | Bi-Weekly Ceiling Amount | 0.00 | | | |
| | Semi-Monthly Ceiling Amount | 0.00 | | | |
| | Monthly Ceiling Amount | 0.00 | | | |
| MARYLAND – PRINCE GEORGE'S COUNTY Local Standard Deductions | Locality Code: MPRGRG Filing Status: Married, Single | | | Local Standard Deductions (PRMLSD) | |
| | Effective Date | Standard Deduction % | Minimum | | Maximum |
| | 01/01/2012 | 15.00% | 1,500.00 | | 2,000.00 |
| MARYLAND – PRINCE GEORGE'S COUNTY Local Tax Tables | Locality Code: MPRGRG Effective Date: 01/01/2012 Filing Status: Married | | | Local Tax Tables (PRMLTT) | |
| | 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% | | |
| | Locality Code: MPRGRG Effective Date: 01/01/2012 Filing Status: Single | | | | |
| | 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% | | |

| MARYLAND (MD) - PRINCE GEORGE'S COUNTY | | | | | |
|--|------------|-----------|---------|--|--|
| | 250,000.00 | 20,812.50 | 8.9500% | | |

| MARYLAND (MD) - QUEEN ANNE'S COUNTY | | | | | |
|--|---|----------------------|----------|----------|---|
| <p>MARYLAND – QUEEN ANNE'S COUNTY</p> <p>Local Taxes</p> | <p>Locality Code: MQANNE</p> <p>Description: Queen Anne's County</p> <p>State: MD (Maryland)</p> | | | | <p>Local Taxes (PRMLTI)</p> |
| | Effective Date | 01/01/2012 | | | |
| | Tax Rate Supp | 8.95% | | | |
| | Tax Based On | G | | | |
| | State | | | | |
| | State W/H Credit Limit | 0.00 | | | |
| | Exempt Amount Married | 3,200.00 | | | |
| | Exempt Amount Single | 3,200.00 | | | |
| | Exempt Amount Other | 0.00 | | | |
| | Dependent Credit Amount | 0.00 | | | |
| | Credit Amount | 0.00 | | | |
| | Weekly Ceiling Amount | 0.00 | | | |
| | Bi-Weekly Ceiling Amount | 0.00 | | | |
| | Semi-Monthly Ceiling Amount | 0.00 | | | |
| Monthly Ceiling Amount | 0.00 | | | | |
| <p>MARYLAND – QUEEN ANNE'S COUNTY</p> <p>Local Standard Deductions</p> | <p>Locality Code: MQANNE</p> <p>Filing Status: Married</p> | | | | <p>Local Standard Deductions (PRMLSD)</p> |
| | Effective Date | Standard Deduction % | Minimum | Maximum | |
| | 01/01/2012 | 15.00% | 1,500.00 | 2,000.00 | |
| | <p>Locality Code: MQANNE</p> | | | | |

| MARYLAND (MD) - QUEEN ANNE'S COUNTY | | | | |
|--|-----------------------------------|----------------------|-------------------|---------------------------|
| | Filing Status: Single | | | |
| | Effective Date | Standard Deduction % | Minimum | Maximum |
| | 01/01/2012 | 15.00% | 1,500.00 | 2,000.00 |
| MARYLAND – QUEEN ANNE'S COUNTY Local Tax Tables | Locality Code: MQANNE | | | Local Tax Tables (PRMLTT) |
| | Effective Date: 01/01/2012 | | | |
| | Filing Status: Married | | | |
| | 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% | |
| | Locality Code: MQANNE | | | |
| | Effective Date: 01/01/2012 | | | |
| | Filing Status: Single | | | |
| | 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 | Locality Code: MSTMAR | Local Taxes |

| MARYLAND (MD) - ST. MARY'S COUNTY | | | | | |
|--|--|----------------------|-------------------|------------------------------------|----------|
| COUNTY Local Taxes | Description: St. Mary's County State: MD (Maryland) | | | (PRMLTI) | |
| | Effective Date | 01/01/2012 | | | |
| | Tax Rate Supp | 8.75% | | | |
| | Tax Based On | G | | | |
| | State | | | | |
| | State W/H Credit Limit | 0.00 | | | |
| | Exempt Amount Married | 3,200.00 | | | |
| | Exempt Amount Single | 3,200.00 | | | |
| | Exempt Amount Other | 0.00 | | | |
| | Dependent Credit Amount | 0.00 | | | |
| | Credit Amount | 0.00 | | | |
| | Weekly Ceiling Amount | 0.00 | | | |
| | Bi-Weekly Ceiling Amount | 0.00 | | | |
| | Semi-Monthly Ceiling Amount | 0.00 | | | |
| Monthly Ceiling Amount | 0.00 | | | | |
| MARYLAND – ST. MARY'S COUNTY Local Standard Deductions | Locality Code: MSTMAR Filing Status: Married, Single | | | Local Standard Deductions (PRMLSD) | |
| | Effective Date | Standard Deduction % | Minimum | | Maximum |
| | 01/01/2012 | 15.00% | 1,500.00 | | 2,000.00 |
| MARYLAND – ST. MARY'S COUNTY Local Tax Tables | Locality Code: MSTMAR Effective Date: 01/01/2012 Filing Status: Married | | | Local Tax Tables (PRMLTT) | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | |

| MARYLAND (MD) - ST. MARY'S COUNTY | | | | |
|--|------------------------------------|-----------------|------------------------------|--|
| | 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>Locality Code: MSTMAR Effective Date: 01/01/2012 Filing Status: Single</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 | 23,312.50 | 8.7500% | |

| MARYLAND (MD) - SOMERSET COUNTY | | | |
|---|---|------------|---------------------------------|
| <p>MARYLAND – SOMERSET COUNTY Local Taxes</p> | <p>Locality Code: MSOMRT Description: Somerset County State: MD (Maryland)</p> | | <p>Local Taxes (PRMLTI)</p> |
| | Effective Date | 01/01/2012 | |
| | Tax Rate Supp | 8.90% | |
| | Tax Based On | G | |
| | State | | |
| | State W/H Credit Limit | 0.00 | |
| | Exempt Amount Married | 3,200.00 | |

| MARYLAND (MD) - SOMERSET COUNTY | | | | | |
|---|--|----------------------|-------------------|------------------------------------|----------|
| | Exempt Amount Single | 3,200.00 | | | |
| | Exempt Amount Other | 0.00 | | | |
| | Dependent Credit Amount | 0.00 | | | |
| | Credit Amount | 0.00 | | | |
| | Weekly Ceiling Amount | 0.00 | | | |
| | Bi-Weekly Ceiling Amount | 0.00 | | | |
| | Semi-Monthly Ceiling Amount | 0.00 | | | |
| | Monthly Ceiling Amount | 0.00 | | | |
| MARYLAND – SOMERSET COUNTY Local Standard Deductions | Locality Code: MSOMRT Filing Status: Married, Single | | | Local Standard Deductions (PRMLSD) | |
| | Effective Date | Standard Deduction % | Minimum | | Maximum |
| | 01/01/2012 | 15.00% | 1,500.00 | | 2,000.00 |
| MARYLAND – SOMERSET COUNTY Local Tax Tables | Locality Code: MSOMRT Effective Date: 01/01/2012 Filing Status: Married | | | Local Tax Tables (PRMLTT) | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | |
| | 0.00 | 0.00 | 7.9000% | | |
| | 150,000.00 | 11,850.00 | 8.1500% | | |
| | 175,000.00 | 13,887.50 | 8.4000% | | |
| | 225,000.00 | 18,087.50 | 8.6500% | | |
| | 300,000.00 | 24,575.00 | 8.9000% | | |
| Locality Code: MSOMRT Effective Date: 01/01/2012 Filing Status: Single | | | | | |

| MARYLAND (MD) - SOMERSET COUNTY | | | | |
|--|-------------------------|-----------|-------------------|--|
| | For Taxable Income Over | Base Tax | Percent of Excess | |
| | 0.00 | 0.00 | 7.9000% | |
| | 100,000.00 | 7,900.00 | 8.1500% | |
| | 125,000.00 | 9,937.50 | 8.4000% | |
| | 150,000.00 | 12,037.50 | 8.6500% | |
| | 250,000.00 | 20,687.50 | 8.9000% | |

| MARYLAND (MD) - TALBOT COUNTY | | | |
|--|--|------------|----------------------|
| MARYLAND – TALBOT COUNTY Local Taxes | Locality Code: MTALBT Description: Talbot County State: MD (Maryland) | | Local Taxes (PRMLTI) |
| | Effective Date | 01/01/2013 | |
| | Tax Rate Supp | 8.15% | |
| | Tax Based On | G | |
| | State | | |
| | State W/H Credit Limit | 0.00 | |
| | Exempt Amount Married | 3,200.00 | |
| | Exempt Amount Single | 3,200.00 | |
| | Exempt Amount Other | 0.00 | |
| | Dependent Credit Amount | 0.00 | |
| | Credit Amount | 0.00 | |
| | Weekly Ceiling Amount | 0.00 | |
| | Bi-Weekly Ceiling Amount | 0.00 | |
| | Semi-Monthly Ceiling Amount | 0.00 | |
| | Monthly Ceiling Amount | 0.00 | |

| MARYLAND (MD) - TALBOT COUNTY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|-------------------|----------|-------------------------|----------------------|-------------------|---------|------------|---------|------------|-----------|---|------------|-----------|---------|------------|-----------|---------|------------|-----------|---------|-------------------------|----------|-------------------|------|------|---------|------------|----------|---------|------------|----------|---------|------------|-----------|---------|------------|-----------|---------|----------------------------------|
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>MARYLAND – TALBOT COUNTY</p> <p>Local Standard Deductions</p> | <p>Locality Code: MTALBT</p> <p>Filing Status: Married, Single</p> <table border="1" data-bbox="418 430 1198 585"> <thead> <tr> <th>Effective Date</th> <th>Standard Deduction %</th> <th>Minimum</th> <th>Maximum</th> </tr> </thead> <tbody> <tr> <td>01/01/2013</td> <td>15.00%</td> <td>1,500.00</td> <td>2,000.00</td> </tr> </tbody> </table> | | | Effective Date | Standard Deduction % | Minimum | Maximum | 01/01/2013 | 15.00% | 1,500.00 | 2,000.00 | <p>Local Standard Deductions (PRMLSD)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Effective Date | Standard Deduction % | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 01/01/2013 | 15.00% | 1,500.00 | 2,000.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>MARYLAND – TALBOT COUNTY</p> <p>Local Tax Tables</p> | <p>Locality Code: MTALBT</p> <p>Effective Date: 01/01/2013</p> <p>Filing Status: Married</p> <table border="1" data-bbox="418 806 1039 1220"> <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>7.1500%</td> </tr> <tr> <td>150,000.00</td> <td>10,725.00</td> <td>7.4000%</td> </tr> <tr> <td>175,000.00</td> <td>12,575.00</td> <td>7.6500%</td> </tr> <tr> <td>225,000.00</td> <td>16,400.00</td> <td>7.9000%</td> </tr> <tr> <td>300,000.00</td> <td>22,325.00</td> <td>8.1500%</td> </tr> </tbody> </table> <p>Locality Code: MTALBT</p> <p>Effective Date: 01/01/2013</p> <p>Filing Status: Single</p> <table border="1" data-bbox="418 1421 1039 1831"> <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>7.1500%</td> </tr> <tr> <td>100,000.00</td> <td>7,150.00</td> <td>7.4000%</td> </tr> <tr> <td>125,000.00</td> <td>9,000.00</td> <td>7.6500%</td> </tr> <tr> <td>150,000.00</td> <td>10,912.50</td> <td>7.9000%</td> </tr> <tr> <td>250,000.00</td> <td>18,812.50</td> <td>8.1500%</td> </tr> </tbody> </table> | | | 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% | 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% | <p>Local Tax Tables (PRMLTT)</p> |
| 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% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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) - TALBOT COUNTY | | |
|-------------------------------|--|--|
| | | |

| MARYLAND (MD) - WASHINGTON COUNTY | | | | | |
|--|---|----------------------|---|----------|----------|
| <p>MARYLAND – WASHINGTON COUNTY</p> <p>Local Taxes</p> | <p>Locality Code: MWASHT</p> <p>Description: Washington County</p> <p>State: MD (Maryland)</p> | | <p>Local Taxes (PRMLTI)</p> | | |
| | Effective Date | 01/01/2012 | | | |
| | Tax Rate Supp | 8.55% | | | |
| | Tax Based On | G | | | |
| | State | | | | |
| | State W/H Credit Limit | 0.00 | | | |
| | Exempt Amount Married | 3,200.00 | | | |
| | Exempt Amount Single | 3,200.00 | | | |
| | Exempt Amount Other | 0.00 | | | |
| | Dependent Credit Amount | 0.00 | | | |
| | Credit Amount | 0.00 | | | |
| | Weekly Ceiling Amount | 0.00 | | | |
| | Bi-Weekly Ceiling Amount | 0.00 | | | |
| | Semi-Monthly Ceiling Amount | 0.00 | | | |
| Monthly Ceiling Amount | 0.00 | | | | |
| <p>MARYLAND – WASHINGTON COUNTY</p> <p>Local Standard Deductions</p> | <p>Locality Code: MWASHT</p> <p>Filing Status: Married, Single</p> | | <p>Local Standard Deductions (PRMLSD)</p> | | |
| | Effective Date | Standard Deduction % | | Minimum | Maximum |
| | 01/01/2012 | 15.00% | | 1,500.00 | 2,000.00 |

| MARYLAND (MD) - WASHINGTON COUNTY | | | | | | | | | | | | | | | | | | | | |
|---|--|-------------------------|-------------------|-------------------|------|------|---------|------------|-----------|---------|------------|-----------|---------|------------|-----------|---------|------------|-----------|---------|----------------------------------|
| <p>MARYLAND – WASHINGTON COUNTY</p> <p>Local Tax Tables</p> | <p>Locality Code: MWASHT</p> <p>Effective Date: 01/01/2012</p> <p>Filing Status: Married</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>7.5500%</td> </tr> <tr> <td>150,000.00</td> <td>11,325.00</td> <td>7.8000%</td> </tr> <tr> <td>175,000.00</td> <td>13,275.00</td> <td>8.0500%</td> </tr> <tr> <td>225,000.00</td> <td>17,300.00</td> <td>8.3000%</td> </tr> <tr> <td>300,000.00</td> <td>23,525.00</td> <td>8.5500%</td> </tr> </tbody> </table> | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 7.5500% | 150,000.00 | 11,325.00 | 7.8000% | 175,000.00 | 13,275.00 | 8.0500% | 225,000.00 | 17,300.00 | 8.3000% | 300,000.00 | 23,525.00 | 8.5500% | <p>Local Tax Tables (PRMLTT)</p> |
| | For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | |
| | 0.00 | 0.00 | 7.5500% | | | | | | | | | | | | | | | | | |
| | 150,000.00 | 11,325.00 | 7.8000% | | | | | | | | | | | | | | | | | |
| | 175,000.00 | 13,275.00 | 8.0500% | | | | | | | | | | | | | | | | | |
| | 225,000.00 | 17,300.00 | 8.3000% | | | | | | | | | | | | | | | | | |
| | 300,000.00 | 23,525.00 | 8.5500% | | | | | | | | | | | | | | | | | |
| | <p>Locality Code: MWASHT</p> <p>Effective Date: 01/01/2012</p> <p>Filing Status: Single</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>7.5500%</td> </tr> <tr> <td>100,000.00</td> <td>7,550.00</td> <td>7.8000%</td> </tr> <tr> <td>125,000.00</td> <td>9,500.00</td> <td>8.0500%</td> </tr> <tr> <td>150,000.00</td> <td>11,512.50</td> <td>8.3000%</td> </tr> <tr> <td>250,000.00</td> <td>19,812.50</td> <td>8.5500%</td> </tr> </tbody> </table> | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 7.5500% | 100,000.00 | 7,550.00 | 7.8000% | 125,000.00 | 9,500.00 | 8.0500% | 150,000.00 | 11,512.50 | 8.3000% | 250,000.00 | 19,812.50 | 8.5500% | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | |
| | 0.00 | 0.00 | 7.5500% | | | | | | | | | | | | | | | | | |
| 100,000.00 | 7,550.00 | 7.8000% | | | | | | | | | | | | | | | | | | |
| 125,000.00 | 9,500.00 | 8.0500% | | | | | | | | | | | | | | | | | | |
| 150,000.00 | 11,512.50 | 8.3000% | | | | | | | | | | | | | | | | | | |
| 250,000.00 | 19,812.50 | 8.5500% | | | | | | | | | | | | | | | | | | |

| MARYLAND (MD) - WICOMICO COUNTY | | | | | | |
|--|---|-----------------------------|----------------|------------|---------------|-------|
| <p>MARYLAND – WICOMICO COUNTY</p> <p>Local Taxes</p> | <p>Locality Code: MWIMCO</p> <p>Description: Wicomico County</p> <p>State: MD (Maryland)</p> | <p>Local Taxes (PRMLTI)</p> | | | | |
| | <table border="1"> <tr> <td>Effective Date</td> <td>01/01/2013</td> </tr> <tr> <td>Tax Rate Supp</td> <td>8.95%</td> </tr> </table> | | Effective Date | 01/01/2013 | Tax Rate Supp | 8.95% |
| | Effective Date | | 01/01/2013 | | | |
| Tax Rate Supp | 8.95% | | | | | |

| MARYLAND (MD) - WICOMICO COUNTY | | | | | |
|--|--|----------------------|-------------------|----------|------------------------------------|
| | Tax Based On | G | | | |
| | State | | | | |
| | State W/H Credit Limit | 0.00 | | | |
| | Exempt Amount Married | 3,200.00 | | | |
| | Exempt Amount Single | 3,200.00 | | | |
| | Exempt Amount Other | 0.00 | | | |
| | Dependent Credit Amount | 0.00 | | | |
| | Credit Amount | 0.00 | | | |
| | Weekly Ceiling Amount | 0.00 | | | |
| | Bi-Weekly Ceiling Amount | 0.00 | | | |
| | Semi-Monthly Ceiling Amount | 0.00 | | | |
| | Monthly Ceiling Amount | 0.00 | | | |
| MARYLAND – WICOMICO COUNTY Local Standard Deductions | Locality Code: MWIMCO Filing Status: Married, Single | | | | Local Standard Deductions (PRMLSD) |
| | Effective Date | Standard Deduction % | Minimum | Maximum | |
| | 01/01/2013 | 15.00% | 1,500.00 | 2,000.00 | |
| MARYLAND – WICOMICO COUNTY Local Tax Tables | Locality Code: MWIMCO Effective Date: 01/01/2013 Filing Status: Married | | | | Local Tax Tables (PRMLTT) |
| | 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% | | |

| MARYLAND (MD) - WICOMICO COUNTY | | | |
|--|-----------------------------------|-----------|----------------------|
| | Locality Code: MWIMCO | | |
| | Effective Date: 01/01/2013 | | |
| | Filing Status: Single | | |
| | 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 Local Taxes | Locality Code: MWORCT | | Local Taxes (PRMLTI) |
| | Description: Worcester County | | |
| | State: MD (Maryland) | | |
| | Effective Date | 01/01/2012 | |
| | Tax Rate Supp | 7.00% | |
| | Tax Based On | G | |
| | State | | |
| | State W/H Credit Limit | 0.00 | |
| | Exempt Amount Married | 3,200.00 | |
| | Exempt Amount Single | 3,200.00 | |
| | Exempt Amount Other | 0.00 | |
| | Dependent Credit Amount | 0.00 | |
| | Credit Amount | 0.00 | |
| | Weekly Ceiling Amount | 0.00 | |
| Bi-Weekly Ceiling Amount | 0.00 | | |

| MARYLAND (MD) - WORCESTER COUNTY | | | | | |
|--|---------------------------------------|----------------------|-------------------|------------------------------------|---------|
| | Semi-Monthly Ceiling Amount | 0.00 | | | |
| | Monthly Ceiling Amount | 0.00 | | | |
| MARYLAND – WORCESTER COUNTY Local Standard Deductions | Locality Code: MWORCT | | | Local Standard Deductions (PRMLSD) | |
| | Filing Status: Married, Single | | | | |
| | Effective Date | Standard Deduction % | Minimum | | Maximum |
| | 01/01/2012 | 15.00% | 1,500.00 | 2,000.00 | |
| MARYLAND – WORCESTER COUNTY Local Tax Tables | Locality Code: MWORCT | | | Local Tax Tables (PRMLTT) | |
| | Effective Date: 01/01/2012 | | | | |
| | Filing Status: Married | | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | |
| | 0.00 | 0.00 | 6.0000% | | |
| | 150,000.00 | 9,000.00 | 6.2500% | | |
| | 175,000.00 | 10,562.50 | 6.5000% | | |
| | 225,000.00 | 13,812.50 | 6.7500% | | |
| | 300,000.00 | 18,875.00 | 7.0000% | | |
| | Locality Code: MWORCT | | | | |
| Effective Date: 01/01/2012 | | | | | |
| Filing Status: Single | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | |
| 0.00 | 0.00 | 6.0000% | | | |
| 100,000.00 | 6,000.00 | 6.2500% | | | |
| 125,000.00 | 7,562.50 | 6.5000% | | | |
| 150,000.00 | 9,187.50 | 6.7500% | | | |
| 250,000.00 | 15,937.50 | 7.0000% | | | |

| MARYLAND (MD) - WORCESTER COUNTY | | |
|----------------------------------|--|--|
| | | |

| MARYLAND (MD) – MARYLAND RESIDENTS WORKING IN DELAWARE | | | | | |
|---|---|----------------------|----------|---|----------|
| <p>MARYLAND – MARYLAND RESIDENTS WORKING IN DELAWARE</p> <p>Local Taxes</p> | <p>Locality Code: MWRKDE</p> <p>Description: Maryland Res Work in DE</p> <p>State: MD (Maryland)</p> | | | <p>Local Taxes (PRMLTI)</p> | |
| | Effective Date | 01/01/2012 | | | |
| | Tax Rate Supp | 3.20% | | | |
| | Tax Based On | G | | | |
| | State | | | | |
| | State W/H Credit Limit | 0.00 | | | |
| | Exempt Amount Married | 3,200.00 | | | |
| | Exempt Amount Single | 3,200.00 | | | |
| | Exempt Amount Other | 0.00 | | | |
| | Dependent Credit Amount | 0.00 | | | |
| | Credit Amount | 0.00 | | | |
| | Weekly Ceiling Amount | 0.00 | | | |
| | Bi-Weekly Ceiling Amount | 0.00 | | | |
| | Semi-Monthly Ceiling Amount | 0.00 | | | |
| Monthly Ceiling Amount | 0.00 | | | | |
| <p>MARYLAND – MARYLAND RESIDENTS WORKING IN DELAWARE</p> <p>Local Standard Deductions</p> | <p>Locality Code: MWRKDE</p> <p>Filing Status: Married, Single</p> | | | <p>Local Standard Deductions (PRMLSD)</p> | |
| | Effective Date | Standard Deduction % | Minimum | | Maximum |
| | 01/01/2012 | 15.00% | 1,500.00 | | 2,000.00 |

| MARYLAND (MD) – MARYLAND RESIDENTS WORKING IN DELAWARE | | | | | | | | | | | | | | | | | | | | |
|---|--|-------------------------|-------------------|-------------------|------|---------|------------|------------|----------|------------|------------|----------|------------|------------|----------|------------|------------|----------|---------|----------------------------------|
| <p>MARYLAND – MARYLAND RESIDENTS WORKING IN DELAWARE</p> <p>Local Tax Tables</p> | <p>Locality Code: MWRKDE</p> <p>Effective Date: 01/01/2012</p> <p>Filing Status: Married</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>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> <tr> <td>300,000.00</td> <td>9,600.00</td> <td>3.2000%</td> </tr> </tbody> </table> | 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% | <p>Local Tax Tables (PRMLTT)</p> |
| | 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% | | | | | | | | | | | | | | | | | | |
| <p>Locality Code: MWRKDE</p> <p>Effective Date: 01/01/2012</p> <p>Filing Status: Single</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>3.2000%</td> </tr> <tr> <td>100,000.00</td> <td>3,200.00</td> <td>3.2000%</td> </tr> <tr> <td>125,000.00</td> <td>4,000.00</td> <td>3.2000%</td> </tr> <tr> <td>150,000.00</td> <td>4,800.00</td> <td>3.2000%</td> </tr> <tr> <td>250,000.00</td> <td>8,000.00</td> <td>3.2000%</td> </tr> </tbody> </table> | 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% | | |
| 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

Special Programming

Effective 01/01/2000, the state of Maryland changed the computation method for tax withholding. Maryland has different withholding rates depending on the county in which an employee resides.

Local tables must be set up to allow for the different local income tax rates.

The system adds state and local liability amounts to equal one state withholding amount.

State Tax Calculation

1. Gross Pay - (401k + Cafeteria Plans) x Number of Pay Periods per Year = Gross Annual Wages
2. Gross Annual Wages - State Standard Deduction - (Number of Exemptions x Exemption Amount) = Annual Taxable Wages
3. ((Annual Taxable Wages - **For Taxable Income Over** Amount) x Tax Percentage) + Base Tax = Annual State Tax Liability
4. Annual State Tax Liability / Number of Pay Periods per Year = State Tax Liability for Current Period

Local Tax Calculation

1. Gross Pay - (401k + Cafeteria Plans) x Number of Pay Periods per Year = Gross Annual Wages
2. Gross Annual Wages – Local Standard Deduction - (Number of Exemptions x Exemption Amount) = Annual Taxable Wages
3. ((Annual Taxable Wages - **For Taxable Income Over** Amount) x Tax Percentage) + Base Tax = Annual Local Tax Liability
4. Annual Local Tax Liability / Number of Pay Periods per Year = Local Tax Liability for Current Period

The system adds state liability and the local liability amounts to equal one state withholding amount.

Tax Calculation & Special Programming

 Indicates Special Programming

Step 1

| | Calculation | Related Screens |
|---------------|---|--|
| | Gross Pay | Maintain Payroll Edit Table- 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 Taxes |
| Equals | Annualized Taxable Wages | |
| | Apply Annualized Taxable Wages to the | State Tax Tables |

| | Calculation | Related Screens |
|-------------------|--|-----------------|
| | appropriate State Tax Table. Annualized State Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | |
| Equals | Annualized Local 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 | State Portion of MD Tax Withholding for Pay Period | |

 **Step 2**

| | Calculation | Related Screens |
|---------------|--|--|
| | Gross Pay | Maintain Payroll Edit Table- Pay Types subtask |
| Less | Local Tax's Exempt Deduction Amounts | Deductions |
| Less | Local Tax's Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |
| Equals | Annualized Wage Amount | |
| Less | Standard Deduction Amount | Local Standard Deductions |
| Less | Allowance Amount (Local Exemptions x Exemption Amount) | Employee Taxes Local Taxes |
| Equals | Annualized Taxable Wages | |
| | Apply Annualized Taxable Wages to the appropriate Local Tax Table. Annualized Local Tax Liability = ((Annual Taxable Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | Local Tax Tables |

| | Calculation | Related Screens |
|-------------------|--|-----------------|
| Equals | Annualized Local Tax Liability | |
| Divided By | Pay Frequency | Pay Periods |
| Equals | Local Portion of MD Tax Withholding for Pay Period | |

 **Step 3**

| | Calculation | Related Screens |
|------------------------------|--|------------------------|
| | State Portion of MD Tax Withholding for Pay Period | (Calculated in Step 1) |
| Plus | Local Portion of MD Tax Withholding for Pay Period | (Calculated in Step 2) |
| 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 | MD State Tax Withholding for Pay Period | |

Massachusetts (MA)

State Information

Massachusetts Circular M

<http://www.mass.gov/dor/docs/dor/forms/wage-rpt/pdfs/circ-m-current.pdf>

Massachusetts Withholding Exemption Certificate (M-4P)

<http://www.mass.gov/dor/docs/dor/forms/wage-rpt/pdfs/m-4p.pdf>

Data Setup for Massachusetts

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) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 | |
| | Unemp Limit | 15,000.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Minnesota State Taxes record. | |
| | Tax Rate Supp | 5.15% | |

| Massachusetts (MA) | | | | | | |
|---|---|--|---------------------------|-------------|---------------------------------------|--|
| | 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 | 113.30 <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> | | | | |
| Massachusetts State Tax Allowances and Credits (Personal Exemption Allowance) | State: MA Type: Personal Exemption Allowance Effective Date: 01/01/2012 Filing Status: Married | | | | | State Tax Allowances and Credits (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 | 3,400.00 | 1,000.00 | 0.00% | N | 0.00 |
| | State: MA Type: Personal Exemption Allowance Effective Date: 01/01/2012 Filing Status: Single | | | | | |
| | For Annualized Wages | Base Amt | Amt Per Credit/ Exemption | % of Excess | 1 st Exempt Override | 1 st Exempt Override |

| Massachusetts (MA) | | | | | | |
|---|--|-------------|---------------------------|-------------|---------------------------------------|-------------------------------------|
| | Over | | | | (Y/N) | Amt |
| | 0.00 | 3,400.00 | 1,000.00 | 0.00% | N | 0.00 |
| | <p>State: MA Type: Personal Exemption Allowance Effective Date: 01/01/2015 Filing Status: Head of Household</p> | | | | | |
| | 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 | 3,400.00 | 1,000.00 | 0.00% | N | 0.00 |
| Massachusetts State Standard Deductions | <p>State: MA Effective Date: 01/01/2015 Filing Status: Married</p> | | | | | 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 | |
| | <p>State: MA Effective Date: 01/01/2015 Filing Status: Single</p> | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | |
| | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | |
| | <p>State: MA Effective Date: 01/01/2015 Filing Status: Head of Household</p> | | | | | |

| Massachusetts (MA) | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------|---|-------------------|---------------------|----------|----------|-------------------------|----------|-------------------|------|------|-------|-------------------------|----------|-------------------|------|------|-------|-------------------------|----------|-------------------|------|------|-------|---------------------------|
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00% | 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 | <p>State: MA Effective Date: 01/01/2015 Filing Status: Married</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>5.15%</td> </tr> </tbody> </table> <p>State: MA Effective Date: 01/01/2015 Filing Status: Single</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>5.15%</td> </tr> </tbody> </table> <p>State: MA Effective Date: 01/01/2015 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>5.15%</td> </tr> </tbody> </table> | | | | | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 5.15% | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 5.15% | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 5.15% | State Tax Tables (PRMSTT) |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 5.15% | | | | | | | | | | | | | | | | | | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 5.15% | | | | | | | | | | | | | | | | | | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 5.15% | | | | | | | | | | | | | | | | | | | | | | |

Processing

Tax Calculation & Special Programming

 Indicates Special Programming

| | Calculation | Related Screens |
|-------------------|---|--|
| | Gross Pay | Maintain Payroll Edit Table- Pay Types subtask |
| Less | MA Tax Exempt Deduction Amounts | Deductions |
| Less | MA Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Less | The amount deducted for the U.S. Social Security (FICA) and Medicare | (Calculated) |
| Times | Pay Frequency | Pay Periods |
| Equals | Annual Wage Amount | |
| Less | Standard Deduction | State Standard Deductions |
| Less | Exemption Amount Exemption Amount = Withholding State Exemptions times Amount per Personal Exemption | Employee Taxes State Tax Allowances and Credits |
| Equals | Annual Taxable Wages  If the employee claimed one or more exemptions and his/her annual taxable wages are less than \$8,000, the Tax Withholding for the Pay Period is set to 0.00 and this processing is discontinued. | |
| | 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 | State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Less | Personal Credit Amount Personal Credit Amount = Withholding State Credits x Credit Amt | Employee Taxes State Taxes |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Pay Periods |
| Equals | Initial Tax Withholding for Pay Period | |

| | Calculation | Related Screens |
|------------------------------|--|------------------------|
| Plus | Additional State Withholding 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 | |

Michigan (MI)

State Information

Michigan 2014 Income Tax Withholding Guide

http://www.michigan.gov/documents/taxes/446_2013_442640_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/mw4f_76761_7.pdf

Data Setup for Michigan

Employee Taxes Screen/Employee Payroll Setup Menu

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

| MICHIGAN (MI) | | | |
|----------------------|-----------------------------|--|----------------------|
| Michigan State Taxes | State: MI (Michigan) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2014 | |
| | Unemp Limit | 9,500.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Michigan State Taxes record. | |
| | Tax Rate Supp | 4.25% | |
| | Tax Based On | G | |

| MICHIGAN (MI) | | | | | | |
|---------------------------------------|---|-------------|---------------------|---------|------------------------------------|--|
| | 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 | 4,000.00 | | | | |
| | Dependent Credit Amount | 0.00 | | | | |
| | Credit Amount | 0.00 | | | | |
| MICHIGAN State Standard Deductions | State: MI Effective Date: 10/01/2012 Filing Status: Both | | | | 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 | |
| MICHIGAN State Tax Tables | State: MI Effective Date: 10/01/2012 Filing Status: Both | | | | State Tax Tables (PRMSTT) | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | | |
| | 0.00 | 0.00 | 4.25% | | | |

Processing

Tax Calculation

| | Calculation | Related Screens |
|-------------|---------------------------------|-----------------------------|
| | Gross Pay | Maintain Payroll Edit Table |
| Less | MI Tax Exempt Deduction Amounts | Deductions |
| Less | MI Tax Exempt Pay Type Amounts | Pay Type Taxability |

| | Calculation | Related Screens |
|------------------------------|--|-------------------------------|
| Times | Pay Frequency | Pay Periods |
| Equals | MI Annualized Adjusted Gross Income | |
| Less | Withholding Allowance Amount (Withholding State Exemptions x Exemption Amount) | Employee Taxes 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 | State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided 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 | |

Minnesota (MN)

State Information

Minnesota 2015 Withholding Computer Formula

http://www.revenue.state.mn.us/Forms_and_Instructions/wh_formula_15.pdf

Federal Withholding Allowance Certificate (W-4)

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

Data Setup for Minnesota

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: 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) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 | |
| | Unemp Limit | 30,000.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Minnesota State Taxes record. | |
| | Tax Rate Supp | 6.25% | |
| | Tax Based On | G | |

| MINNESOTA (MN) | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------------------------|--|---------------------|---------|-------------------------|--------------------------|-------------------|---------------------|---------|---------|---------------------------|------|-------|------|------|--------------------------|-------------|---------------------|---------|---------|------|------|-------|------|------|------------------------------------|
| | Round W/H Amount | N | | | | | | | | | | | | | | | | | | | | | | | |
| | Fed W/H Credit Limit | 0.00 | | | | | | | | | | | | | | | | | | | | | | | |
| | FICA W/H Credit Limit | 0.00 | | | | | | | | | | | | | | | | | | | | | | | |
| | Exempt Amount Married | 4,000.00 | | | | | | | | | | | | | | | | | | | | | | | |
| | Exempt Amount Single | 4,000.00 | | | | | | | | | | | | | | | | | | | | | | | |
| | Exempt Amount Other | 0.00 | | | | | | | | | | | | | | | | | | | | | | | |
| | Dependent Credit Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | | |
| | Credit Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | | |
| Minnesota State Standard Deductions | <p>State: MN Effective Date: 01/01/2015 Filing Status: Married</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>0.00%</td> <td>0.00</td> <td>0.00</td> </tr> </tbody> </table> <p>State: MN Effective Date: 01/01/2015 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>0.00</td> <td>0.00</td> <td>0.00%</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 | 0.00% | 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 Standard Deductions (PRMSSD) |
| 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 | | | | | | | | | | | | | | | | | | | | | |
| Minnesota State Tax Tables | <p>State: MN Effective Date: 01/01/2015 Filing Status: Married</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> </tbody> </table> | | | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 0.0000% | State Tax Tables (PRMSTT) | | | | | | | | | | | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.0000% | | | | | | | | | | | | | | | | | | | | | | | |

| MINNESOTA (MN) | | | |
|--|----------------------------|-----------|----------------------|
| | 8,600.00 | 0.00 | 5.3500% |
| | 45,250.00 | 1,960.78 | 7.0500% |
| | 154,220.00 | 9,643.17 | 7.8500% |
| | 266,860.00 | 18,485.41 | 9.8500% |
| <p>State: MN Effective Date: 01/01/2015 Filing Status: Single</p> | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 0.0000% |
| | 2,300.00 | 0.00 | 5.3500% |
| | 27,370.00 | 1,341.25 | 7.0500% |
| | 84,660.00 | 5,380.20 | 7.8500% |
| | 157,250.00 | 11,078.52 | 9.8500% |

Processing

Tax Calculation

| | Calculation | Related Screens |
|---------------|---|-------------------------------|
| | Gross Pay | Maintain Payroll Edit Table |
| Less | MN Tax Exempt Deduction Amounts | Deductions |
| Less | MN Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |
| Equals | MN Annualized Adjusted Gross Income | |
| Less | Withholding Allowance Amount (Withholding State Exemptions x Exemption Amount) | Employee Taxes State Taxes |

| | Calculation | Related Screens |
|------------------------------|--|------------------------|
| 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 | State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided 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 | |

Mississippi (MS)

State Information

Mississippi Income Tax Withholding Tables

http://www.dor.ms.gov/docs/with_computerpayrollflowchart.pdf

Mississippi Withholding Exemption Certificate (89-350)

http://www.dor.ms.gov/docs/with_8935010.pdf

Data Setup for Mississippi

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 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). ▪ Misc. Status 1: 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 Household: 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) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2011 | |
| | Unemp Limit | 14,000.00 | |
| | Unemp Rate | Bring the SUTA Rate forward from the most recent | |

| MISSISSIPPI (MS) | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---------------------------------|----------|--------------------------|-------------|---------------------|---------|---------|------|----------|-------|----------|----------|--------------------------|-------------|---------------------|---------|---------|------|----------|-------|----------|----------|---|
| | | Mississippi State Taxes record. | | | | | | | | | | | | | | | | | | | | | | |
| | Tax Rate Supp | 0.00% | | | | | | | | | | | | | | | | | | | | | | |
| | 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 | 500.00 | | | | | | | | | | | | | | | | | | | | | | |
| | Exempt Amount Single | 500.00 | | | | | | | | | | | | | | | | | | | | | | |
| | Exempt Amount Other | 500.00 | | | | | | | | | | | | | | | | | | | | | | |
| | Dependent Credit Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | |
| | Credit Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | |
| MISSISSIPPI State Standard Deductions | <p>State: MS Effective Date: 01/01/2011 Filing Status: Misc Status 1 (Mississippi: Married – Spouse does work)</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>2,300.00</td> <td>0.00%</td> <td>2,300.00</td> <td>2,300.00</td> </tr> </tbody> </table> <p>State: MS Effective Date: 01/01/2011 Filing Status: Head of Household (Mississippi: Head of Family)</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>3,400.00</td> <td>0.00%</td> <td>3,400.00</td> <td>3,400.00</td> </tr> </tbody> </table> | | | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 2,300.00 | 0.00% | 2,300.00 | 2,300.00 | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 3,400.00 | 0.00% | 3,400.00 | 3,400.00 | State Standard Deductions (PRMSSD) |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 2,300.00 | 0.00% | 2,300.00 | 2,300.00 | | | | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 3,400.00 | 0.00% | 3,400.00 | 3,400.00 | | | | | | | | | | | | | | | | | | | | |

| MISSISSIPPI (MS) | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--------------------------|-------------|---------------------|---------|---------|-------|----------|--------|----------|-----------|--------------------------|-------------|----------------------------------|---------|---------|------|----------|-------|----------|----------|--|
| | <p>State: MS Effective Date: 01/01/2011 Filing Status: Married (Mississippi: Married – Spouse does not work)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">For Annualized Wage Over</th> <th style="text-align: center;">Base Amount</th> <th style="text-align: center;">Percent Over Excess</th> <th style="text-align: center;">Minimum</th> <th style="text-align: center;">Maximum</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0.00</td> <td style="text-align: right;">4,600.00</td> <td style="text-align: center;">0.00%</td> <td style="text-align: right;">4,600.00</td> <td style="text-align: right;">4,600.00</td> </tr> </tbody> </table> <p>State: MS Effective Date: 01/01/2011 Filing Status: Single (Mississippi: Single)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">For Annualized Wage Over</th> <th style="text-align: center;">Base Amount</th> <th style="text-align: center;">Percent Over Excess</th> <th style="text-align: center;">Minimum</th> <th style="text-align: center;">Maximum</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0.00</td> <td style="text-align: right;">2,300.00</td> <td style="text-align: center;">0.00%</td> <td style="text-align: right;">2,300.00</td> <td style="text-align: right;">2,300.00</td> </tr> </tbody> </table> | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 4,600.00 | 0.00% | 4,600.00 | 4,600.00 | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 2,300.00 | 0.00% | 2,300.00 | 2,300.00 | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | |
| 0.00 | 4,600.00 | 0.00% | 4,600.00 | 4,600.00 | | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | |
| 0.00 | 2,300.00 | 0.00% | 2,300.00 | 2,300.00 | | | | | | | | | | | | | | | | | | |
| <p>MISSISSIPPI State Tax Tables</p> | <p>State: MS Effective Date: 01/01/2011 Filing Status: Misc Status 1 (Mississippi: Married, spouse works)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">For Taxable Income Over</th> <th style="text-align: center;">Base Tax</th> <th style="text-align: center;">Percent of Excess</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: center;">3.00%</td> </tr> <tr> <td style="text-align: center;">5,000.00</td> <td style="text-align: right;">150.00</td> <td style="text-align: center;">4.00%</td> </tr> <tr> <td style="text-align: center;">10,000.00</td> <td style="text-align: right;">350.00</td> <td style="text-align: center;">5.00%</td> </tr> </tbody> </table> <p>State: MS Effective Date: 01/01/2011 Filing Status: Head of Household</p> | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 3.00% | 5,000.00 | 150.00 | 4.00% | 10,000.00 | 350.00 | 5.00% | <p>State Tax Tables (PRMSTT)</p> | | | | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 3.00% | | | | | | | | | | | | | | | | | | | | |
| 5,000.00 | 150.00 | 4.00% | | | | | | | | | | | | | | | | | | | | |
| 10,000.00 | 350.00 | 5.00% | | | | | | | | | | | | | | | | | | | | |

| MISSISSIPPI (MS) | | |
|--|----------|-------------------|
| (Mississippi: Head of Family) | | |
| For Taxable Income Over | Base Tax | Percent of Excess |
| 0.00 | 0.00 | 3.00% |
| 5,000.00 | 150.00 | 4.00% |
| 10,000.00 | 350.00 | 5.00% |
| State: MS | | |
| Effective Date: 01/01/2011 | | |
| Filing Status: Married | | |
| (Mississippi: Married, spouse does not work) | | |
| For Taxable Income Over | Base Tax | Percent of Excess |
| 0.00 | 0.00 | 3.00% |
| 5,000.00 | 150.00 | 4.00% |
| 10,000.00 | 350.00 | 5.00% |
| State: MS | | |
| Effective Date: 01/01/2011 | | |
| Filing Status: Single | | |
| (Mississippi: Single) | | |
| For Taxable Income Over | Base Tax | Percent of Excess |
| 0.00 | 0.00 | 3.00% |
| 5,000.00 | 150.00 | 4.00% |
| 10,000.00 | 350.00 | 5.00% |

Processing

Tax Calculation & Special Programming

| | Calculation | Related Screens |
|------------------------------|--|--|
| | Gross Pay | Maintain Payroll Edit Table- Pay Types subtask |
| Less | MS Tax Exempt Deduction Amounts | Deductions |
| Less | MS Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |
| Equals | Adjusted Annualized Gross Income | |
| Less | Exemption Amount Withholding State Exemptions times Exemption Amount | Employee Taxes State Taxes |
| Less | Standard Deduction Amount | 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 | 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 |
| 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

http://dor.mo.gov/forms/4282_2015.pdf

Missouri Withholding Allowance Certificate (MO-W4)

http://dor.mo.gov/forms/MO-W-4_2011.pdf

Data Setup for Missouri

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, and he/she has indicated that his/her spouse does <u>not</u> work on the MO W-4. ▪ Misc. Status 1: Select this status if the employee's filing status is Married, and he/she has indicated that his/her spouse <u>does</u> 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) <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Effective Date</td> <td>01/01/2015</td> </tr> <tr> <td>Unemp Limit</td> <td>13,000.00</td> </tr> <tr> <td>Unemp Rate</td> <td>The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Missouri State Taxes record.</td> </tr> <tr> <td>Tax Rate Supp</td> <td>6.00%</td> </tr> <tr> <td>Tax Based On</td> <td>G</td> </tr> </table> | Effective Date | 01/01/2015 | Unemp Limit | 13,000.00 | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Missouri State Taxes record. | Tax Rate Supp | 6.00% | Tax Based On | G | State Taxes (PRMSTI) |
| Effective Date | 01/01/2015 | | | | | | | | | | | |
| Unemp Limit | 13,000.00 | | | | | | | | | | | |
| Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Missouri State Taxes record. | | | | | | | | | | | |
| Tax Rate Supp | 6.00% | | | | | | | | | | | |
| Tax Based On | G | | | | | | | | | | | |

| Missouri (MO) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|--------------------------|-------------|---------------------------------------|-------------------------------------|---------------------------|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|------|------|----------|----|---|----------|---------------------------|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|--|--|--|--|--|--|--|
| | Round W/H Amount (CP7) | Y | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Fed W/H Credit Limit | 5,000.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Missouri State Tax Allowances and Credits (Personal Exemption Allowance) | <p>State: MO Effective Date: 01/01/2015 Filing Status: Misc Status 1 Type: Personal Exemption Allowance (Missouri: Married, spouse works)</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>0.00</td> <td>0.00</td> <td>1,200.00</td> <td>0%</td> <td>Y</td> <td>2,100.00</td> </tr> </tbody> </table> <p>State: MO Effective Date: 01/01/2015 Filing Status: Head of Household Type: Personal Exemption Allowance (Missouri: Head of Household)</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 | 0.00 | 0.00 | 1,200.00 | 0% | Y | 2,100.00 | For Annualized Wages Over | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | | | | | | | State Tax Allowances and Credits (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 | 1,200.00 | 0% | Y | 2,100.00 | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Annualized Wages Over | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override Amt | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Missouri (MO) | | | | | | |
|---|--|-------------|---------------------|----------|----------|------------------------------------|
| | 0.00 | 0.00 | 1,200.00 | 0% | Y | 3,500.00 |
| <p>State: MO Effective Date: 01/01/2015 Filing Status: Married Type: Personal Exemption Allowance (Missouri: Married, spouse does not work)</p> | | | | | | |
| | 0.00 | 0.00 | 1,200.00 | 0% | Y | 2,100.00 |
| <p>State: MO Effective Date: 01/01/2015 Filing Status: Single Type: Personal Exemption Allowance (Missouri: Single)</p> | | | | | | |
| | 0.00 | 0.00 | 1,200.00 | 0% | Y | 2,100.00 |
| Missouri State Standard Deductions | <p>State: MO Effective Date: 01/01/2015 Filing Status: Misc Status 1 (Missouri: Married, spouse works)</p> | | | | | State Standard Deductions (PRMSSD) |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | |
| | 0.00 | 6,300.00 | 0.00% | 6,300.00 | 6,300.00 | |

| Missouri (MO) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|---------------------|-----------|-------------------------|--------------------------|-------------------|---------------------|---------|---------|---------------------------|----------|-------|----------|----------|--------------------------|-------------|---------------------|---------|---------|------|-----------|-------|-----------|-----------|--------------------------|-------------|---------------------|---------|---------|------|----------|-------|----------|----------|
| <p>State: MO Effective Date: 01/01/2015 Filing Status: Head of Household (Missouri: Head of Household)</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>9,250.00</td> <td>0.00%</td> <td>9,250.00</td> <td>9,250.00</td> </tr> </tbody> </table> <p>State: MO Effective Date: 01/01/2015 Filing Status: Married (Missouri: Married, spouse does not work)</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>12,600.00</td> <td>0.00%</td> <td>12,600.00</td> <td>12,600.00</td> </tr> </tbody> </table> <p>State: MO Effective Date: 01/01/2015 Filing Status: Single (Missouri: 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>0.00</td> <td>6,300.00</td> <td>0.00%</td> <td>6,300.00</td> <td>6,300.00</td> </tr> </tbody> </table> | | | | | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 9,250.00 | 0.00% | 9,250.00 | 9,250.00 | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 12,600.00 | 0.00% | 12,600.00 | 12,600.00 | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 6,300.00 | 0.00% | 6,300.00 | 6,300.00 |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 9,250.00 | 0.00% | 9,250.00 | 9,250.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 12,600.00 | 0.00% | 12,600.00 | 12,600.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 6,300.00 | 0.00% | 6,300.00 | 6,300.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Missouri State Tax Tables | <p>State: MO Effective Date: 01/01/2015 Filing Status: Misc Status 1 (Missouri: Married, spouse works)</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></td> <td></td> <td></td> </tr> </tbody> </table> | | | For Taxable Income Over | Base Tax | Percent of Excess | | | | State Tax Tables (PRMSTT) | | | | | | | | | | | | | | | | | | | | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Missouri (MO) | | |
|--|----------|-------------------|
| <p>State: MO Effective Date: 01/01/2015 Filing Status: Married (Missouri: Married, spouse does not work)</p> | | |
| For Taxable Income Over | Base Tax | Percent of Excess |
| 0.00 | 0.00 | 1.50% |
| 1,000.00 | 15.00 | 2.00% |
| 2,000.00 | 35.00 | 2.50% |
| 3,000.00 | 60.00 | 3.00% |
| 4,000.00 | 90.00 | 3.50% |
| 5,000.00 | 125.00 | 4.00% |
| 6,000.00 | 165.00 | 4.50% |
| 7,000.00 | 210.00 | 5.00% |
| 8,000.00 | 260.00 | 5.50% |
| 9,000.00 | 315.00 | 6.00% |
| <p>State: MO Effective Date: 01/01/2015 Filing Status: Single (Missouri: Single)</p> | | |
| For Taxable Income Over | Base Tax | Percent of Excess |
| 0.00 | 0.00 | 1.50% |
| 1,000.00 | 15.00 | 2.00% |
| 2,000.00 | 35.00 | 2.50% |
| 3,000.00 | 60.00 | 3.00% |
| 4,000.00 | 90.00 | 3.50% |

| Missouri (MO) | | | | |
|---------------|----------|--------|-------|--|
| | 5,000.00 | 125.00 | 4.00% | |
| | 6,000.00 | 165.00 | 4.50% | |
| | 7,000.00 | 210.00 | 5.00% | |
| | 8,000.00 | 260.00 | 5.50% | |
| | 9,000.00 | 315.00 | 6.00% | |

Processing

Tax Calculation & Special Programming

 Indicates Special Programming

| | Calculation | Related Screens |
|---------------|---|--|
| | Gross Pay | Maintain Payroll Edit Table- Pay Types subtask |
| Less | MO Tax Exempt Deduction Amounts | Deductions |
| Less | MO Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Less | Federal Withholding Amount If the employee's Withholding State Filing Status is not Married , the source of the credit limit is the Fed W/H Credit Limit in the State Taxes field.  If the employee's Withholding State Filing Status is Married , the source of the credit limit is hard-coded in the application at \$10,000.00. | (Calculated) |
| Times | Pay Frequency | Pay Periods |
| Equals | Adjusted Annualized Gross Income | |
| Less | Standard Deduction (Note that this deduction will be taken only if the employee claims at least one exemption) | State Standard Deductions |
| Less | Exemption Amount Withholding State Exemptions times Personal Exemption Amount  If the employee's Missouri filing status is Married (Married and spouse does <u>not</u> work) and he/she has more than one Missouri exemption, the | Employee Taxes State Tax Allowances and Credits |

| | Calculation | Related Screens |
|------------------------------|--|------------------------|
| | employee will receive an exemption amount of \$2,100 for the first exemption, \$2,100 for the second exemption and \$1,200 for each additional exemption. | |
| 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 | State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Pay Periods |
| Equals | Initial Tax Withholding for Pay Period | |
| Plus | Additional State Withholding 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 | |

Montana (MT)

State Information

Montana Employer's Tax Guide

http://revenue.mt.gov/forbusinesses/wage_withholding_tax/revenue.mt.gov/content/forbusinesses/Wage_Withholding_Tax/withholding_tax_tables.pdf

Costpoint uses Montana's Withholding Tax Formula for Computerized Payroll Systems

Federal Employee Allowance Certificate (W-4)

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

Data Setup for Montana

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: 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 | State: MT (Montana) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 | |
| | Unemp Limit | 29,500.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Montana State Taxes record. | |
| | Tax Rate Supp | 6.00% | |
| | Tax Based On | G | |
| | Round W/H Amount (CP7) | Y | |

| MONTANA (MT) | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------------|---|-------------------|------------------------------------|----------|-------------------|------|------|-------|----------|--------|-------|-----------|--------|-------|------------|----------|-------|-------------------------|----------|-------------------|------|------|-------|---------------------------|
| | Fed W/H Credit Limit | 0.00 | | | | | | | | | | | | | | | | | | | | | | |
| | FICA W/H Credit Limit | 0.00 | | | | | | | | | | | | | | | | | | | | | | |
| | Exempt Amount Married | 1,900.00 | | | | | | | | | | | | | | | | | | | | | | |
| | Exempt Amount Single | 1,900.00 | | | | | | | | | | | | | | | | | | | | | | |
| | Exempt Amount Other | 0.00 | | | | | | | | | | | | | | | | | | | | | | |
| | Dependent Credit Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | |
| | Credit Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | |
| MONTANA State Standard Deductions | Montana does not have a standard deduction amount. | | State Standard Deductions (PRMSSD) | | | | | | | | | | | | | | | | | | | | | |
| MONTANA State Tax Tables | <p>State: MT Effective Date: 01/01/2011 Filing Status: Married (Montana: Married)</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>1.80%</td> </tr> <tr> <td>7,000.00</td> <td>126.00</td> <td>4.40%</td> </tr> <tr> <td>15,000.00</td> <td>478.00</td> <td>6.00%</td> </tr> <tr> <td>120,000.00</td> <td>6,778.00</td> <td>6.60%</td> </tr> </tbody> </table> <p>State: MT Effective Date: 01/01/2011 Filing Status: Single (Montana: Single or Married, but withhold at higher Single rate)</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>1.80%</td> </tr> </tbody> </table> | | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 1.80% | 7,000.00 | 126.00 | 4.40% | 15,000.00 | 478.00 | 6.00% | 120,000.00 | 6,778.00 | 6.60% | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 1.80% | State Tax Tables (PRMSTT) |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 1.80% | | | | | | | | | | | | | | | | | | | | | | |
| 7,000.00 | 126.00 | 4.40% | | | | | | | | | | | | | | | | | | | | | | |
| 15,000.00 | 478.00 | 6.00% | | | | | | | | | | | | | | | | | | | | | | |
| 120,000.00 | 6,778.00 | 6.60% | | | | | | | | | | | | | | | | | | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 1.80% | | | | | | | | | | | | | | | | | | | | | | |

| MONTANA (MT) | | | | | |
|--------------|------------|----------|-------|--|--|
| | 7,000.00 | 126.00 | 4.40% | | |
| | 15,000.00 | 478.00 | 6.00% | | |
| | 120,000.00 | 6,778.00 | 6.60% | | |

Processing

Tax Calculation & Special Programming

| | Calculation | Related Screens |
|-------------------|--|--|
| | Gross Pay | Maintain Payroll Edit Table- Pay Types subtask |
| Less | MT Tax Exempt Deduction Amounts | Deductions |
| Less | MT Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |
| Equals | Adjusted Annualized Gross Income | |
| Less | Exemption Amount Withholding State Exemptions times Exemption Amount | Employee Taxes 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 | 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 |

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

2008 Nebraska Circular EN

http://www.revenue.state.ne.us/circ-en/2013/2013cir-en_whole.pdf

Costpoint uses Nebraska's Percentage Method to calculate Nebraska tax withholding.

Federal Withholding Allowance Certificate (W-4)

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

Data Setup for Nebraska

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: Select this status if the employee's filing status is Single or Married, but withhold at higher Single rate on the W-4. <p>Note that only a status of Single, Married, or None should be selected for the state of Nebraska.</p> |
| 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 checkbox 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) | | |
|----------------------|-----------------------------------|--|
| Nebraska State Taxes | State: NE (Nebraska) | State Taxes (PRMSTI) |
| | 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 |

| NEBRASKA (CA) | | | | | |
|-----------------------------|---|--|---------------------|---------|------------------------------------|
| | | than the minimum, the minimum will be withheld from the employee. | | | |
| | Effective Date | 01/01/2013 | | | |
| | Unemp Limit | 9,000.00 | | | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Nebraska State Taxes record. | | | |
| | Tax Rate Supp | 5.00% | | | |
| | 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 | 1,900.00 | | | |
| | Exempt Amount Single | 1,900.00 | | | |
| | Exempt Amount Other | 0.00 | | | |
| | Dependent Credit Amount | 0.00 | | | |
| | Credit Amount | 0.00 | | | |
| Nebraska Standard Deduction | State: NE Effective Date: 01/01/2013 Filing Status: Married (Nebraska: Married) | | | | State Standard Deductions (PRMSSD) |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | |

| NEBRASKA (CA) | | | | | | |
|---------------------------|--|-------------|---------------------|---------|---------|---------------------------|
| | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | |
| | <p>State: NE Effective Date: 01/01/2013 Filing Status: Single (Nebraska: "Single," "Head of Household," or "Married, but withhold at higher Single rate")</p> | | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | |
| | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | |
| Nebraska State Tax Tables | <p>State: NE Effective Date: 01/01/2013 Filing Status: Married (Nebraska: Married)</p> | | | | | State Tax Tables (PRMSTT) |
| | For Taxable Income Over | Base Tax | Percent of Excess | | | |
| | 0.00 | 0.00 | 0.0000% | | | |
| | 7,100.00 | 0.00 | 2.2600% | | | |
| | 10,300.00 | 72.32 | 3.2200% | | | |
| | 25,650.00 | 566.59 | 4.9100% | | | |
| | 39,900.00 | 1266.27 | 6.2000% | | | |
| | 49500.00 | 1861.47 | 6.5900% | | | |
| | 65650.00 | 2925.76 | 6.9500% | | | |
| | <p>State: NE Effective Date: 01/01/2013 Filing Status: Single (Nebraska: ""Single," "Head of Household," or "Married, but withhold at higher Single rate")</p> | | | | | |

| NEBRASKA (CA) | | | |
|----------------------|----------------------------|----------|----------------------|
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 0.0000% |
| | 2975.00 | 0.00 | 2.2600% |
| | 5325.00 | 53.11 | 3.2200% |
| | 17275.00 | 437.90 | 4.9100% |
| | 25025.00 | 818.43 | 6.2000% |
| | 31775.00 | 1236.93 | 6.5900% |
| | 59675.00 | 3075.54 | 6.9500% |

Processing

Tax Calculation & Special Programming

 Indicates Special Programming

Step 1

Calculate the Actual Tax Withholding Amount

| | Calculation | Related Screens |
|---------------|--|--|
| | Gross Pay | Maintain Payroll Edit Table- Pay Types subtask |
| Less | NE Tax Exempt Deduction Amounts | Deductions |
| Less | NE Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |
| Equals | Adjusted Annualized Gross Income | |
| Less | Exemption Amount Withholding State Exemptions times Exemption Amount | Employee Taxes State Taxes |
| Equals | Annual Taxable Wages | |

| | Calculation | Related Screens |
|-------------------|--|------------------|
| | 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 | State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | 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) | Employee Taxes |
| Equals | Actual Tax Withholding for Pay Period | |

Step 2

Calculate the Minimum Tax Withholding Amount

| | Calculation | Related Screens |
|---------------|--|--|
| | Gross Pay | Maintain Payroll Edit Table- Pay Types subtask |
| Less | NE Tax Exempt Deduction Amounts | Deductions |
| Less | NE Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |
| Equals | Adjusted Annualized Gross Income | |
| Less | Exemption Amount <u>Married Withholding State Filing Status</u> <input type="checkbox"/> Exemption Amount = 2 x Exempt Amt Married <u>Single/None Withholding State Filing Status</u> <input type="checkbox"/> Exemption Amount = 1 x Exempt Amt Single Note that when determining the minimum withholding amount, the number of State Withholding Exemptions assigned to the employee in the | Employee Taxes State Taxes |

| | Calculation | Related Screens |
|-------------------|--|------------------|
| | Employee Taxes screen will be ignored. | |
| 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 | State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | 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 | <input type="checkbox"/> Multiply the Initial Minimum Tax Withholding for Pay Period by 50% | (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 | <input type="checkbox"/> 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 |

| | Calculation | Related Screens |
|---------------|--------------------------------|------------------------|
| Equals | Tax Withholding for Pay Period | |

Nevada (NV)

Data Setup for Nevada

| NEVADA (NV) | | | |
|-----------------------|---------------------------|--|-------------------------|
| Nevada State Taxes | State: NV (Nevada) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 | |
| | Unemp Limit | 27,800.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Nevada State Taxes record. | |
| | Tax Rate Supp | 0.00% | |
| | 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 | |

New Hampshire (NH)

Data Setup for New Hampshire

| NEW HAMPSHIRE (NH) | | | |
|------------------------------|----------------------------------|---|-------------------------|
| New Hampshire State Taxes | State: NH (New Hampshire) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2012 | |
| | Unemp Limit | 14,000.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent New Hampshire State Taxes record. | |
| | Tax Rate Supp | 0.00% | |
| | 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 | |

New Jersey (NJ)

State Information

New Jersey Gross Income Tax Instruction Booklet

<http://www.state.nj.us/treasury/taxation/pdf/current/njwt.pdf>

New Jersey Withholding Allowance Certificate (NJ-W4)

<http://www.state.nj.us/treasury/taxation/pdf/current/njw4.pdf>

Data Setup for New Jersey

Employee Taxes Screen/Employee Payroll Setup Menu

| | |
|--|---|
| <p>Withholding State Filing Status</p> | <ul style="list-style-type: none"> ▪ Misc. Status 1: Select this filing status if the employee has opted to use Rate Table "C" on his/her New Jersey Withholding Allowance Certificate (NJ-W4). ▪ Misc. Status 2: Select this filing status if the employee has opted to use Rate Table "D" on his/her New Jersey Withholding Allowance Certificate (NJ-W4). ▪ Misc. Status 3: 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: Select this filing status if either of the following applies to the employee: The employee has opted to use Rate Table "B" on his/her New Jersey Withholding Allowance Certificate (NJ-W4). <ul style="list-style-type: none"> ▪ 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: 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). <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> |
| <p>Withholding State</p> | <p>Enter the number of allowances claimed by the employee.</p> |

| | |
|------------|--|
| Exemptions | |
|------------|--|

| NEW JERSEY (NJ) | | | | | |
|--|---|--|---------------------|---|---------|
| New Jersey State Taxes | State: NJ (New Jersey) | | | State Taxes (PRMSTI) | |
| | Effective Date | 01/01/2015 | | | |
| | Unemp Limit | 32,000.00 | | | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent New Jersey State Taxes record. | | | |
| | Tax Rate Supp | 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 | 1,000.00 | | | |
| | Exempt Amount Single | 1,000.00 | | | |
| | Exempt Amount Other | 1,000.00 | | | |
| | Dependent Credit Amount | 0.00 | | | |
| Credit Amount | 0.00 | | | | |
| New Jersey State Standard Deductions | State: NJ | | | State Standard Deductions (PRMSSD) | |
| | Effective Date: 01/01/2011 | | | | |
| | Filing Status: Misc Status 1 (New Jersey: Rate Table C) | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 |

| NEW JERSEY (NJ) | | | | | | | | | | | | | | |
|---|-------------|---------------------|---------|---------|--------------------------|-------------|---------------------|---------|---------|------|------|-------|------|------|
| <p>State: NJ Effective Date: 01/01/2011 Filing Status: Misc Status 2 (New Jersey: Rate Table D)</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>0.00%</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 | 0.00% | 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 | | | | | | | | | | |
| <p>State: NJ Effective Date: 01/01/2011 Filing Status: Misc Status 3 (New Jersey: Rate Table E)</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>0.00%</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 | 0.00% | 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 | | | | | | | | | | |
| <p>State: NJ Effective Date: 01/01/2011 Filing Status: Married (New Jersey: Rate Table B, 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))</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>0.00%</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 | 0.00% | 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 | | | | | | | | | | |
| <p>State: NJ Effective Date: 01/01/2011 Filing Status: Single</p> | | | | | | | | | | | | | | |

| NEW JERSEY (NJ) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|---------------------|-------------------|-------------------------|--------------------------|-------------------|---------------------|---------|---------|-----------|-----------|--------|-----------|-----------|--------|-------|-----------|----------|-------|-----------|----------|-------|------------|----------|-------|------------|-----------|-------|---------------------------|
| | <p>(New Jersey: Rate Table A, "Single" or "Married/Civil Union Couple Separate")</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>0.00%</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 | 0.00% | 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 | | | | | | | | | | | | | | | | | | | | | | | | | |
| New Jersey State Tax Tables | <p>State: NJ Effective Date: 01/01/2011 Filing Status: Misc Status 1 (New Jersey: Rate Table C)</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>1.50%</td> </tr> <tr> <td>20,000.00</td> <td>300.00</td> <td>2.30%</td> </tr> <tr> <td>40,000.00</td> <td>760.00</td> <td>2.80%</td> </tr> <tr> <td>50,000.00</td> <td>1,040.00</td> <td>3.50%</td> </tr> <tr> <td>60,000.00</td> <td>1,390.00</td> <td>5.60%</td> </tr> <tr> <td>150,000.00</td> <td>6,430.00</td> <td>6.60%</td> </tr> <tr> <td>500,000.00</td> <td>29,530.00</td> <td>9.90%</td> </tr> </tbody> </table> | | | | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 1.50% | 20,000.00 | 300.00 | 2.30% | 40,000.00 | 760.00 | 2.80% | 50,000.00 | 1,040.00 | 3.50% | 60,000.00 | 1,390.00 | 5.60% | 150,000.00 | 6,430.00 | 6.60% | 500,000.00 | 29,530.00 | 9.90% | State Tax Tables (PRMSTT) |
| | For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 1.50% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20,000.00 | 300.00 | 2.30% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 40,000.00 | 760.00 | 2.80% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 50,000.00 | 1,040.00 | 3.50% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 60,000.00 | 1,390.00 | 5.60% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 150,000.00 | 6,430.00 | 6.60% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 500,000.00 | 29,530.00 | 9.90% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>State: NJ Effective Date: 01/01/2011 Filing Status: Misc Status 2 (New Jersey: Rate Table D)</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>1.50%</td> </tr> <tr> <td>20,000.00</td> <td>300.00</td> <td>2.70%</td> </tr> <tr> <td>40,000.00</td> <td>840.00</td> <td>3.40%</td> </tr> </tbody> </table> | | | | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 1.50% | 20,000.00 | 300.00 | 2.70% | 40,000.00 | 840.00 | 3.40% | | | | | | | | | | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 1.50% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20,000.00 | 300.00 | 2.70% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 40,000.00 | 840.00 | 3.40% | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| NEW JERSEY (NJ) | | | |
|--|----------------------------|-----------|----------------------|
| | 50,000.00 | 1,180.00 | 4.30% |
| | 60,000.00 | 1,610.00 | 5.60% |
| | 150,000.00 | 6,650.00 | 6.50% |
| | 500,000.00 | 29,400.00 | 9.90% |
| <p>State: NJ Effective Date: 01/01/2011 Filing Status: Misc Status 3 (New Jersey: Rate Table E)</p> | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 1.50% |
| | 20,000.00 | 300.00 | 2.00% |
| | 35,000.00 | 600.00 | 5.80% |
| | 100,000.00 | 4,370.00 | 6.50% |
| | 500,000.00 | 30,370.00 | 9.90% |
| <p>State: NJ Effective Date: 01/01/2011 Filing Status: Married (New Jersey: Rate Table B, 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))</p> | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 1.50% |
| | 20,000.00 | 300.00 | 2.00% |
| | 50,000.00 | 900.00 | 2.70% |
| | 70,000.00 | 1,440.00 | 3.90% |

| NEW JERSEY (NJ) | | | |
|---|-------------------------|-----------|-------------------|
| | 80,000.00 | 1,830.00 | 6.10% |
| | 150,000.00 | 6,100.00 | 7.00% |
| | 500,000.00 | 30,600.00 | 9.90% |
| <p>State: NJ Effective Date: 01/01/2011 Filing Status: Single (New Jersey: Rate Table A, "Single" or "Married/Civil Union Couple Separate")</p> | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 1.50% |
| | 20,000.00 | 300.00 | 2.00% |
| | 35,000.00 | 600.00 | 3.90% |
| | 40,000.00 | 795.00 | 6.10% |
| | 75,000.00 | 2,930.00 | 7.00% |
| | 500,000.00 | 32,680.00 | 9.90% |

Processing

Tax Calculation

| | Calculation | Related Screens |
|--------------|---------------------------------|-----------------------------|
| | Gross Pay | Maintain Payroll Edit Table |
| Less | NJ Tax Exempt Deduction Amounts | Deductions |
| Less | NJ Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |

| | | |
|------------------------------|--|-------------------------------|
| Equals | NJ Annualized Adjusted Gross Income | |
| 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 | |
| Divided 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 | |

New Mexico (NM)

State Information

New Mexico State Withholding Tax Tables and Methods

http://hr.bna.com/hrrc/core_adp/get_object/im230395.pdf

Federal Withholding Allowance Certificate (W-4)

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

Data Setup for New Mexico

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: 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) | | | |
|------------------------|-------------------------------|--|----------------------|
| New Mexico State Taxes | State: NM (New Mexico) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 | |
| | Unemp Limit | 23,400.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent New Mexico State Taxes record. | |

| NEW MEXICO (NM) | | | | | | | | | | | | | | |
|--|--|---------------------|---------------------|--------------------------|--------------------------|---------------------|---------------------|---------|---------|------|-------|-------|------|------|
| | Tax Rate Supp | 4.90% | | | | | | | | | | | | |
| | 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 | 4,000.00 | | | | | | | | | | | | |
| | Exempt Amount Single | 4,000.00 | | | | | | | | | | | | |
| | Exempt Amount Other | 4,000.00 | | | | | | | | | | | | |
| | Dependent Credit Amount | 0.00 | | | | | | | | | | | | |
| | Credit Amount | 0.00 | | | | | | | | | | | | |
| NEW MEXICO State Standard Deductions | State: NM Effective Date: 01/01/2015 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>0.00%</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 | 0.00% | 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: NM Effective Date: 01/01/2015 Filing Status: Married | | | | | | | | | | | | | | |
| <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>0.00%</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 | 0.00% | 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: NM Effective Date: 01/01/2015 Filing Status: Single | | | | | | | | | | | | | | |
| | | | | PRMSTD | | | | | | | | | | |

| NEW MEXICO (NM) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------|---|-------------------|---------------------|---------|---------|-------------------------|----------|-------------------|------|------|-------|----------|------|-------|----------|-------|-------|-----------|--------|-------|-----------|--------|-------|-----------|--------|-------|-----------|----------|-------|-----------|----------|-------|-------------------------|----------|-------------------|------|------|-------|----------|------|-------|-----------|--------|-------|-----------|--------|-------|---------------------------|
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NEW MEXICO State Tax Tables | <p>State: NM Effective Date: 01/01/2015 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>0.00%</td> </tr> <tr> <td>2,300.00</td> <td>0.00</td> <td>1.70%</td> </tr> <tr> <td>7,800.00</td> <td>93.50</td> <td>3.20%</td> </tr> <tr> <td>13,300.00</td> <td>269.50</td> <td>4.70%</td> </tr> <tr> <td>18,300.00</td> <td>504.50</td> <td>4.90%</td> </tr> <tr> <td>28,300.00</td> <td>994.50</td> <td>4.90%</td> </tr> <tr> <td>44,300.00</td> <td>1,778.50</td> <td>4.90%</td> </tr> <tr> <td>67,300.00</td> <td>2,905.50</td> <td>4.90%</td> </tr> </tbody> </table> <p>State: NM Effective Date: 01/01/2015 Filing Status: Married</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>0.00%</td> </tr> <tr> <td>8,600.00</td> <td>0.00</td> <td>1.70%</td> </tr> <tr> <td>16,600.00</td> <td>136.00</td> <td>3.20%</td> </tr> <tr> <td>24,600.00</td> <td>392.00</td> <td>4.70%</td> </tr> </tbody> </table> | | | | | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 0.00% | 2,300.00 | 0.00 | 1.70% | 7,800.00 | 93.50 | 3.20% | 13,300.00 | 269.50 | 4.70% | 18,300.00 | 504.50 | 4.90% | 28,300.00 | 994.50 | 4.90% | 44,300.00 | 1,778.50 | 4.90% | 67,300.00 | 2,905.50 | 4.90% | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 0.00% | 8,600.00 | 0.00 | 1.70% | 16,600.00 | 136.00 | 3.20% | 24,600.00 | 392.00 | 4.70% | State Tax Tables (PRMSTT) |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2,300.00 | 0.00 | 1.70% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7,800.00 | 93.50 | 3.20% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13,300.00 | 269.50 | 4.70% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18,300.00 | 504.50 | 4.90% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28,300.00 | 994.50 | 4.90% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 44,300.00 | 1,778.50 | 4.90% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 67,300.00 | 2,905.50 | 4.90% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8,600.00 | 0.00 | 1.70% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16,600.00 | 136.00 | 3.20% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24,600.00 | 392.00 | 4.70% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| NEW MEXICO (NM) | | | |
|--|------------------------------------|-----------------|--------------------------|
| | 32,600.00 | 768.00 | 4.90% |
| | 48,600.00 | 1,552.00 | 4.90% |
| | 72,600.00 | 2,728.00 | 4.90% |
| | 108,600.00 | 4,492.00 | 4.90% |
| <p>State: NM Effective Date: 01/01/2015 Filing Status: Single</p> | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 0.00% |
| | 2,300.00 | 0.00 | 1.70% |
| | 7,800.00 | 93.50 | 3.20% |
| | 13,300.00 | 269.50 | 4.70% |
| | 18,300.00 | 504.50 | 4.90% |
| | 28,300.00 | 994.50 | 4.90% |
| | 44,300.00 | 1,778.50 | 4.90% |
| | 67,300.00 | 2,905.50 | 4.90% |

Processing

Tax Calculation

| | Calculation | Related Screens |
|--------------|---------------------------------|-----------------------------|
| | Gross Pay | Maintain Payroll Edit Table |
| Less | NM Tax Exempt Deduction Amounts | Deductions |
| Less | NM Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |

| | Calculation | Related Screens |
|------------------------------|--|-------------------------------|
| Equals | Annualized Adjusted Gross Income | |
| 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 | |
| Divided 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 | |

New York (NY)

State Information

New York State Withholding Tax Tables and Methods

http://www.tax.ny.gov/pdf/publications/withholding/nys50_t_nys.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)

http://www.tax.state.ny.us/pdf/2009/fillin/wt/it2104_409_fill_in.pdf

Data Setup for New York

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: 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) | | | |
|----------------------|-----------------------------|--|----------------------|
| New York State Taxes | State: NY (New York) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 | |
| | Unemp Limit | 10,500.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent New Mexico State Taxes record. | |
| | Tax Rate Supp | 9.62% | |

| NEW YORK (NY) | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------------------|--|---------------------|----------|----------|--------------------------|-------------|---------------------|---------|---------|------|---------------------------|-------|----------|----------|--------------------------|-------------|---------------------|---------|---------|------|------|-------|----------|----------|------------------------------------|
| | 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 | 1,000.00 | | | | | | | | | | | | | | | | | | | | | | | |
| | Exempt Amount Single | 1,000.00 | | | | | | | | | | | | | | | | | | | | | | | |
| | Exempt Amount Other | 0.00 | | | | | | | | | | | | | | | | | | | | | | | |
| | Dependent Credit Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | | |
| | Credit Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | | |
| NEW YORK State Standard Deductions | <p>State: NY Effective Date: 01/01/2015 Filing Status: Married</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>0.00%</td> <td>7,850.00</td> <td>7,850.00</td> </tr> </tbody> </table> <p>State: NY Effective Date: 01/01/2015 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>0.00</td> <td>0.00</td> <td>0.00%</td> <td>7,350.00</td> <td>7,350.00</td> </tr> </tbody> </table> | | | | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.00% | 7,850.00 | 7,850.00 | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.00% | 7,350.00 | 7,350.00 | State Standard Deductions (PRMSSD) |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.00% | 7,850.00 | 7,850.00 | | | | | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.00% | 7,350.00 | 7,350.00 | | | | | | | | | | | | | | | | | | | | | |
| NEW YORK State Tax Tables | <p>State: NY Effective Date: 01/01/2015 Filing Status: Married</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></td> <td></td> <td></td> </tr> </tbody> </table> | | | | For Taxable Income Over | Base Tax | Percent of Excess | | | | State Tax Tables (PRMSTT) | | | | | | | | | | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | |

| NEW YORK (NY) | | | |
|-----------------------------------|--------------|-------------------|----------|
| | 0.00 | 0.00 | 4.0000% |
| | 8,399.99 | 336.00 | 4.5000% |
| | 11,599.99 | 480.00 | 5.2500% |
| | 13,749.99 | 593.00 | 5.9000% |
| | 21,149.99 | 1,029.00 | 6.4500% |
| | 79,599.99 | 4,800.00 | 6.6500% |
| | 95,549.99 | 5,860.00 | 7.2800% |
| | 106,199.99 | 6,635.00 | 7.7800% |
| | 159,349.99 | 10,771.00 | 8.0800% |
| | 212,499.99 | 15,065.00 | 7.1500% |
| | 318,749.99 | 22,662.00 | 8.1500% |
| | 371,899.99 | 26,994.00 | 7.3500% |
| | 1,062,649.99 | 77,764.00 | 7.6500% |
| | 2,125,449.99 | 159,068.00 | 88.4200% |
| | 2,178,649.99 | 206,107.00 | 9.6200% |
| State: NY | | | |
| Effective Date: 01/01/2015 | | | |
| Filing Status: Single | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | |
| 0.00 | 0.00 | 4.00% | |
| 8,399.99 | 336.00 | 4.5000% | |
| 11,599.99 | 480.00 | 5.2500% | |
| 13,749.99 | 593.00 | 5.9000% | |
| 21,149.99 | 1,029.00 | 6.4500% | |

| NEW YORK (NY) | | | |
|---------------|--------------|------------|----------|
| | 79,599.99 | 4,800.00 | 6.6500% |
| | 95,549.99 | 5,860.00 | 7.5800% |
| | 106,199.99 | 6,667.00 | 8.0800% |
| | 159,349.99 | 10,962.00 | 7.1500% |
| | 212,499.99 | 14,762.00 | 8.1500% |
| | 265,599.99 | 19,090.00 | 7.3500% |
| | 1,062,649.99 | 77,673.00 | 49.0200% |
| | 1,115,849.99 | 103,752.00 | 9.6200% |

Processing

Tax Calculation

| | Calculation | Related Screens |
|---------------|--|-------------------------------|
| | Gross Pay | Maintain Payroll Edit Table |
| Less | NY Tax Exempt Deduction Amounts | Deductions |
| Less | NY Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |
| Equals | Annualized Adjusted Gross Income | |
| Less | Withholding Allowance Amount (Withholding State Exemptions x Exemption Amount) | Employee Taxes State Taxes |
| Less | Standard Deduction Amount | 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 | State Tax Tables |
| Equals | Annualized State Tax Liability | |

| | | |
|------------------------------|--|--------------------|
| Divided 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 | |

North Carolina (NC)

State Information

Income Tax Withholding Tables and Instructions for Employers (NC-30)

http://www.dorncc.com/downloads/nc30_2015.pdf

North Carolina Withholding Allowance Certificate (NC-4)

<http://www.dor.state.nc.us/downloads/nc-4.pdf>

Data Setup for North Carolina

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 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) | | | | | | | | | | | | | | |
|----------------------------|---|----------------|------------|-------------|-----------|------------|--|---------------|-------|--------------|---|------------------------|---|----------------------|
| NORTH CAROLINA State Taxes | <p>State: NC (North Carolina)</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;">Effective Date</td> <td>01/01/2015</td> </tr> <tr> <td>Unemp Limit</td> <td>21,700.00</td> </tr> <tr> <td>Unemp Rate</td> <td>The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Colorado State Taxes record.</td> </tr> <tr> <td>Tax Rate Supp</td> <td>5.75%</td> </tr> <tr> <td>Tax Based On</td> <td>G</td> </tr> <tr> <td>Round W/H Amount (CP7)</td> <td>Y</td> </tr> </table> | Effective Date | 01/01/2015 | Unemp Limit | 21,700.00 | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Colorado State Taxes record. | Tax Rate Supp | 5.75% | Tax Based On | G | Round W/H Amount (CP7) | Y | State Taxes (PRMSTI) |
| Effective Date | 01/01/2015 | | | | | | | | | | | | | |
| Unemp Limit | 21,700.00 | | | | | | | | | | | | | |
| Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Colorado State Taxes record. | | | | | | | | | | | | | |
| Tax Rate Supp | 5.75% | | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NORTH CAROLINA Personal Exemption Allowance | <p>State: NC Effective Date: 01/01/2015 Type: Personal Exemption Allowance Filing Status: Married North Carolina: Married or Qualifying Widow(er)</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>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: NC Effective Date: 01/01/2015 Type: Personal Exemption Allowance Filing Status: Single North Carolina: Single</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>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: NC Effective Date: 01/01/2015 Type: Personal Exemption Allowance Filing Status: Head of Household North Carolina: Head of Household</p> | | | | | 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 | 2,500.00 | 0.00% | N | 0.00 | 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 | 2,500.00 | 0.00% | N | 0.00 |
| | 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 | 2,500.00 | 0.00% | N | 0.00 | | | | | | | | | | | | | | | | | | | | | | | |
| 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 | 2,500.00 | 0.00% | N | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | |
| State Tax Allowances and Credits (PRMSTAC) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| North Carolina (NC) | | | | | | | |
|---|---|---------------------|---------------------------|-------------|---------------------------------------|-------------------------------------|------------------------------------|
| | 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 | 2,500.00 | 0.00% | N | 0.00 | |
| NORTH CAROLINA State Standard Deductions | State: NC Effective Date: 01/01/2015 Filing Status: Married North Carolina: Married or Qualifying Widow(er) | | | | | | State Standard Deductions (PRMSSD) |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | |
| | 0.00 | 0.00 | 0.00% | 7,500.00 | 7,500.00 | | |
| | State: NC Effective Date: 01/01/2015 Filing Status: Single North Carolina: Single | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | |
| 0.00 | 0.00 | 0.00% | 7,500.00 | 7,500.00 | | | |
| State: NC Effective Date: 01/01/2015 Filing Status: Head of Household North Carolina: Head of Household | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | |
| 0.00 | 0.00 | 0.00% | 12,000.00 | 12,000.00 | | | |

| North Carolina (NC) | | | | | | | | |
|---|--|---------------------------|-------------------------|-------------------|-------------------|------|---------|---------|
| NORTH CAROLINA | State: NC Effective Date: 01/01/2015 Filing Status: Married North Carolina: Married or Qualifying Widow(er) | State Tax Tables (PRMSTT) | | | | | | |
| | <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>5.7500%</td> </tr> </tbody> </table> | | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 5.7500% |
| | For Taxable Income Over | | Base Tax | Percent of Excess | | | | |
| | 0.00 | | 0.00 | 5.7500% | | | | |
| State: NC Effective Date: 01/01/2015 Filing Status: Single North Carolina: Single | <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>5.7500%</td> </tr> </tbody> </table> | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 5.7500% | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | |
| 0.00 | 0.00 | 5.7500% | | | | | | |
| State: NC Effective Date: 01/01/2015 Filing Status: Head of Household North Carolina: Head of Household | <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>5.7500%</td> </tr> </tbody> </table> | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 5.7500% | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | |
| 0.00 | 0.00 | 5.7500% | | | | | | |

Processing

Tax Calculation & Special Programming

| | Calculation | Related Screens |
|-------------|---------------------------------|--|
| | Gross Pay | Maintain Payroll Edit Table- Pay Types subtask |
| Less | NC Tax Exempt Deduction Amounts | Deductions |
| Less | NC Tax Exempt Pay Type Amounts | Pay Type Taxability |

| | Calculation | Related Screens |
|------------------------------|--|--|
| Times | Pay Frequency | Pay Periods |
| Equals | Projected Adjusted Annualized Gross Income | |
| Less | Standard Deduction Amount | State Standard Deductions |
| Less | Exemption Amount Withholding State Exemptions times Exemption Amount | Employee Taxes State Tax Allowances and Credits |
| 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 | 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 |
| 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

<http://www.nd.gov/tax/indwithhold/pubs/withholdingbooklet2015.pdf?20141219141307>

Costpoint uses North Dakota's Percentage of Wages Method (Method 1) to calculate North Dakota withholding tax.

Federal Withholding Allowance Certificate (W-4)

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

Data Setup for North Dakota

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. ▪ Single: Select this filing status if the employee claimed a status of Single or Married but Withhold at Higher Single Rate. |
| Withholding State Exemptions | Enter the number of allowances claimed by the employee. |

| NORTH DAKOTA (ND) | | | | | | | | | | | | | | |
|--------------------------|---|----------------|------------|-------------|-----------|------------|--|---------------|-------|--------------|---|------------------------|---|----------------------|
| North Dakota State Taxes | State: ND (North Dakota) <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Effective Date</td> <td style="color: red;">01/01/2015</td> </tr> <tr> <td>Unemp Limit</td> <td style="color: red;">35,600.00</td> </tr> <tr> <td>Unemp Rate</td> <td>The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent North Dakota State Taxes record.</td> </tr> <tr> <td>Tax Rate Supp</td> <td>2.28%</td> </tr> <tr> <td>Tax Based On</td> <td>G</td> </tr> <tr> <td>Round W/H Amount (CP7)</td> <td>Y</td> </tr> </table> | Effective Date | 01/01/2015 | Unemp Limit | 35,600.00 | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent North Dakota State Taxes record. | Tax Rate Supp | 2.28% | Tax Based On | G | Round W/H Amount (CP7) | Y | State Taxes (PRMSTI) |
| Effective Date | 01/01/2015 | | | | | | | | | | | | | |
| Unemp Limit | 35,600.00 | | | | | | | | | | | | | |
| Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent North Dakota State Taxes record. | | | | | | | | | | | | | |
| Tax Rate Supp | 2.28% | | | | | | | | | | | | | |
| Tax Based On | G | | | | | | | | | | | | | |
| Round W/H Amount (CP7) | Y | | | | | | | | | | | | | |

| NORTH DAKOTA (ND) | | | | | |
|---|--|-------------|---------------------|---------|------------------------------------|
| | Fed W/H Credit Limit | 0.00 | | | |
| | FICA W/H Credit Limit | 0.00 | | | |
| | Exempt Amount Married | 4,000.00 | | | |
| | Exempt Amount Single | 4,000.00 | | | |
| | Exempt Amount Other | 0.00 | | | |
| | Dependent Credit Amount | 0.00 | | | |
| | Credit Amount | 0.00 | | | |
| NORTH DAKOTA State Standard Deductions | State: ND Effective Date: 01/01/2015 Filing Status: Married | | | | State Standard Deductions (PRMSSD) |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | |
| | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 |
| NORTH DAKOTA State Tax Tables | State: ND Effective Date: 01/01/2015 Filing Status: Single | | | | State Tax Tables (PRMSTT) |
| | For Taxable Income Over | Base Tax | Percent of Excess | | |
| | 0.00 | 0.00 | 0.00% | | |

| NORTH DAKOTA (ND) | | | | | | | | | | | | | | | | | | | | | | | | |
|--|------------|-------------------|-------|-------------------------|----------|-------------------|------|------|-------|----------|------|-------|-----------|--------|-------|-----------|----------|-------|------------|----------|-------|------------|-----------|-------|
| | 10,000.00 | 0.00 | 1.22% | | | | | | | | | | | | | | | | | | | | | |
| | 71,000.00 | 744.20 | 2.27% | | | | | | | | | | | | | | | | | | | | | |
| | 134,000.00 | 2,174.30 | 2.52% | | | | | | | | | | | | | | | | | | | | | |
| | 239,000.00 | 4,820.30 | 2.93% | | | | | | | | | | | | | | | | | | | | | |
| | 418,000.00 | 10,065.00 | 3.22% | | | | | | | | | | | | | | | | | | | | | |
| <p>State: ND Effective Date: 01/01/2015 Filing Status: Single</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>0.00%</td> </tr> <tr> <td>4,300.00</td> <td>0.00</td> <td>1.22%</td> </tr> <tr> <td>41,000.00</td> <td>447.74</td> <td>2.27%</td> </tr> <tr> <td>83,000.00</td> <td>1,401.14</td> <td>2.52%</td> </tr> <tr> <td>191,000.00</td> <td>4,122.74</td> <td>2.93%</td> </tr> <tr> <td>411,000.00</td> <td>10,568.74</td> <td>3.22%</td> </tr> </tbody> </table> | | | | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 0.00% | 4,300.00 | 0.00 | 1.22% | 41,000.00 | 447.74 | 2.27% | 83,000.00 | 1,401.14 | 2.52% | 191,000.00 | 4,122.74 | 2.93% | 411,000.00 | 10,568.74 | 3.22% |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.00% | | | | | | | | | | | | | | | | | | | | | | |
| 4,300.00 | 0.00 | 1.22% | | | | | | | | | | | | | | | | | | | | | | |
| 41,000.00 | 447.74 | 2.27% | | | | | | | | | | | | | | | | | | | | | | |
| 83,000.00 | 1,401.14 | 2.52% | | | | | | | | | | | | | | | | | | | | | | |
| 191,000.00 | 4,122.74 | 2.93% | | | | | | | | | | | | | | | | | | | | | | |
| 411,000.00 | 10,568.74 | 3.22% | | | | | | | | | | | | | | | | | | | | | | |

Processing

Tax Calculation

| | Calculation | Related Screens |
|--------------|---------------------------------|-----------------------------|
| | Gross Pay | Maintain Payroll Edit Table |
| Less | ND Tax Exempt Deduction Amounts | Deductions |
| Less | ND Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |

| | Calculation | Related Screens |
|------------------------------|--|-------------------------------|
| Equals | ND Annualized Adjusted Gross Income | |
| 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 – Percentage Method

http://www.tax.ohio.gov/Portals/0/employer_withholding/July%201,%202014%20Tables/WTH_PercentageMethod_062014.pdf

Ohio Withholding Exemption Certificate (IT 4)

<http://www.tax.ohio.gov/TaxEducation/fttopic6.aspx>

Data Setup for Ohio

Employee Taxes Screen/Employee Payroll Setup Menu

| | |
|---------------------------------|---|
| Withholding State Filing Status | Both: Select this filing status for all employees |
| Withholding State Exemptions | Enter the number of personal and dependency exemptions the employee claimed on the IT 4 form. |
| Withholding State Dependents | Enter 0 (zero). |
| Withholding State Credits | Enter 0 (zero). |

| OHIO (OH) | | | |
|------------------|-------------------------|---|----------------------|
| OHIO State Taxes | State: OH (OHIO) | | State Taxes (PRMSTI) |
| | Effective Date | 07/01/2014 | |
| | Unemp Limit | 9,000.00 | |
| | Unemp Rate | Internal: The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent State Taxes record for the State. Client: To be specified by client. Deltek's tax table updates will bring the rate forward from the most recent record, but it can be edited. | |
| | Tax Rate Supp | 3.50% | |

| OHIO (OH) | | | | |
|--|---|-------------|---------------------|------------------------------------|
| | 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 | 650.00 | | |
| | Dependent Credit Amount | 0.00 | | |
| | Credit Amount | 0.00 | | |
| OHIO State Standard Deductions | State: OH Effective Date: 07/01/2014 Filing Status: Both | | | 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 Ohio. | | | | |

| OHIO (OH) | | | | |
|-----------|---|----------|---------------------------|-------------------|
| OHIO | State: OH Effective Date: 07/01/2014 Filing Status: Both | | State Tax Tables (PRMSTT) | |
| | For Taxable Income Over | Base Tax | | Percent of Excess |
| | 0.00 | 0.00 | | 0.5740% |
| | 5,000.00 | 28.70 | | 1.1480% |
| | 10,000.00 | 86.10 | | 2.2970% |
| | 15,000.00 | 200.95 | | 2.8710% |
| | 20,000.00 | 344.50 | | 3.4450% |
| | 40,000.00 | 1,033.50 | | 4.0190% |
| | 80,000.00 | 2,641.10 | | 4.5930% |
| | 100,000.00 | 3,559.70 | | 5.7410% |

Processing

Tax Calculation

| | Calculation | Related Screens |
|---------------|---|-------------------------------|
| | Gross Pay | Maintain Payroll Edit Table |
| Less | OH Tax Exempt Deduction Amounts | Deductions |
| Less | OH Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |
| Equals | OH Annualized Adjusted Gross Income | |
| 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 | State Tax Tables |

| | | |
|------------------------------|--|--------------------|
| | Wages - For Taxable Income Over Amount) x Tax Percentage) + Base Tax | |
| Equals | Annualized State Tax Liability | |
| Divided 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 | |

Oklahoma (OK)

State Information

Oklahoma Income Tax Withholding Tables

<http://www.tax.ok.gov/publicat/2015%20Withholding%20Tables.pdf>

Federal Withholding Allowance Certificate (W-4)

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

Data Setup for Oklahoma

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: 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) | | | | | | | | | | | | | | | | | | |
|------------------------|--|----------------|------------|-------------|-----------|------------|--|---------------|-------|--------------|---|------------------------|---|----------------------|------|-----------------------|------|----------------------|
| OKLAHOMA State Taxes | State: OK (Oklahoma) <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Effective Date</td> <td style="width: 50%; color: red;">01/01/2015</td> </tr> <tr> <td>Unemp Limit</td> <td style="color: red;">17,000.00</td> </tr> <tr> <td>Unemp Rate</td> <td>The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Oklahoma State Taxes record.</td> </tr> <tr> <td>Tax Rate Supp</td> <td>5.25%</td> </tr> <tr> <td>Tax Based On</td> <td>G</td> </tr> <tr> <td>Round W/H Amount (CP7)</td> <td>Y</td> </tr> <tr> <td>Fed W/H Credit Limit</td> <td>0.00</td> </tr> <tr> <td>FICA W/H Credit Limit</td> <td>0.00</td> </tr> </table> | Effective Date | 01/01/2015 | Unemp Limit | 17,000.00 | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Oklahoma State Taxes record. | Tax Rate Supp | 5.25% | Tax Based On | G | Round W/H Amount (CP7) | Y | Fed W/H Credit Limit | 0.00 | FICA W/H Credit Limit | 0.00 | State Taxes (PRMSTI) |
| Effective Date | 01/01/2015 | | | | | | | | | | | | | | | | | |
| Unemp Limit | 17,000.00 | | | | | | | | | | | | | | | | | |
| Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Oklahoma State Taxes record. | | | | | | | | | | | | | | | | | |
| Tax Rate Supp | 5.25% | | | | | | | | | | | | | | | | | |
| 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 | 1,000.00 | | | |
| | Exempt Amount Single | 1,000.00 | | | |
| | Exempt Amount Other | 0.00 | | | |
| | Dependent Credit Amount | 0.00 | | | |
| | Credit Amount | 0.00 | | | |
| OKLAHOMA State Standard Deductions | State: OK Effective Date: 01/01/2015 Filing Status: Married | | | | State Standard Deductions (PRMSSD) |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | |
| | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 |
| OKLAHOMA State Tax Tables | State: OK Effective Date: 01/01/2015 Filing Status: Single | | | | State Tax Tables (PRMSTT) |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | |
| | 0.00 | 0.00 | 0.00% | 0.00 | 0.00 |
| OKLAHOMA State Tax Tables | State: OK Effective Date: 01/01/2015 Filing Status: Married | | | | State Tax Tables (PRMSTT) |
| | For Taxable Income Over | Base Tax | Percent of Excess | | |
| | 0 | 0.00 | 0.00% | | |
| | 12,600 | 0.00 | 0.50% | | |
| | 14,600 | 10.00 | 1.00% | | |
| 17,600 | 40.00 | 2.00% | | | |

| OKLAHOMA (OK) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|----------|-------------------|-------|-------------------------|----------|-------------------|-----|------|-------|---------|------|-------|---------|------|-------|---------|-------|-------|----------|-------|-------|----------|-------|-------|----------|--------|-------|----------|--------|-------|
| | 20,100 | 90.00 | 3.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 22,400 | 159.00 | 4.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 24,800 | 255.00 | 5.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 27,600 | 395.00 | 5.25% | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>State: OK Effective Date: 01/01/2015 Filing Status: Single</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</td> <td>0.00</td> <td>0.00%</td> </tr> <tr> <td>\$6,300</td> <td>0.00</td> <td>0.50%</td> </tr> <tr> <td>\$7,300</td> <td>5.00</td> <td>1.00%</td> </tr> <tr> <td>\$8,800</td> <td>20.00</td> <td>2.00%</td> </tr> <tr> <td>\$10,050</td> <td>45.00</td> <td>3.00%</td> </tr> <tr> <td>\$11,200</td> <td>79.50</td> <td>4.00%</td> </tr> <tr> <td>\$13,500</td> <td>171.50</td> <td>5.00%</td> </tr> <tr> <td>\$15,000</td> <td>246.50</td> <td>5.25%</td> </tr> </tbody> </table> | | | | For Taxable Income Over | Base Tax | Percent of Excess | \$0 | 0.00 | 0.00% | \$6,300 | 0.00 | 0.50% | \$7,300 | 5.00 | 1.00% | \$8,800 | 20.00 | 2.00% | \$10,050 | 45.00 | 3.00% | \$11,200 | 79.50 | 4.00% | \$13,500 | 171.50 | 5.00% | \$15,000 | 246.50 | 5.25% |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$0 | 0.00 | 0.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$6,300 | 0.00 | 0.50% | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$7,300 | 5.00 | 1.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$8,800 | 20.00 | 2.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$10,050 | 45.00 | 3.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$11,200 | 79.50 | 4.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$13,500 | 171.50 | 5.00% | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| \$15,000 | 246.50 | 5.25% | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Processing

Tax Calculation & Special Programming

| | Calculation | Related Screens |
|-------------|---------------------------------|---|
| | Gross Pay | Maintain Payroll Edit Table-Pay Types subtask |
| Less | OK Tax Exempt Deduction Amounts | Deductions |

| | Calculation | Related Screens |
|------------------------------|--|-------------------------------|
| Less | OK Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |
| Equals | Adjusted Annualized Gross Income | |
| Less | Exemption Amount Withholding State Exemptions times Exemption Amount | Employee Taxes 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 | 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 |
| 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

http://www.oregon.gov/dor/BUS/docs/withholding-tax-formulas_206-436_2015.pdf

Costpoint uses the Oregon Computer Formula

Data Setup for Oregon

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 married or single and claiming three or more allowances. ▪ Single: 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) | | | |
|-----------------------|---------------------------|--|-------------------------|
| OREGON State Taxes | State: OR (Oregon) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 | |
| | Unemp Limit | 35,700.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Oregon State Taxes record. | |
| | Tax Rate Supp | 9.00% | |
| | Tax Based On | G | |
| | Round W/H Amount (CP7) | N | |
| | Fed W/H Credit Limit | 6,450.00 | |

| OREGON (OR) | | | | | |
|-------------------------------------|---|-------------|---------------------|----------|------------------------------------|
| | 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 | 194.00 | | | |
| OREGON State Standard Deductions | State: OR Effective Date: 01/01/2015 Filing Status: Married | | | | State Standard Deductions (PRMSSD) |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | |
| | 0.00 | 4,295.00 | 0.00% | 4,295.00 | 4,295.00 |
| OREGON State Tax Tables | State: OR Effective Date: 01/01/2015 Filing Status: Married <i>Single with 3 or more allowances, or Married</i> | | | | State Tax Tables (PRMSTT) |
| | For Taxable Income Over | Base Tax | Percent of Excess | | |
| | 0.00 | 194.00 | 5.00% | | |
| | 6,700.00 | 529.00 | 7.00% | | |

| OREGON (OR) | | | |
|---|-------------------------|----------|-------------------|
| | 16,800.00 | 1,236.00 | 9.00% |
| <p>State: OR Effective Date: 01/01/2015 Filing Status: Single <i>Single with less than 3 allowances</i></p> | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 194.00 | 5.00% |
| | 3,350.00 | 362.00 | 7.00% |
| | 8,400.00 | 715.00 | 9.00% |

Processing

Tax Calculation

 Refers to special programming

| # | | Calculation | Related Screens |
|----|--------|---|---|
| 1. | | Gross Pay | Maintain Payroll Edit Table/SIH |
| 2. | Less | OR Tax Exempt Deduction Amount | Deductions |
| 3. | Less | OR Tax Exempt Pay Type Amounts | Pay Type Taxability |
| 4. | Equals | Wages | |
| 5. | Times | Pay Frequency | Pay Periods |
| 6. | Equals | Annualized Wages | |
| 7. | Less |  Federal W/H Credit IF the Payroll Year >= 2015 IF the employee's State Withholding Status = 'S' (Single) IF Annualized Wages < 50,000.00 Federal W/H Limit = 6,450 ELSE IF Annualized Wages > 49,999.99 and < 125,000 Federal W/H Limit = 6,450 ELSE IF Annualized Wages > 124,999.99 and < 130,000.00 | UPDATED 2015 (Calculated) –special programming |

| | | | |
|--|--|---|--|
| | | <p style="color: red;">Federal W/H Limit = 5,150 ELSE IF Annualized Wages > 129,999.99 and < 135,000.00 Federal W/H Limit = 3,850 ELSE IF Annualized Wages > 134,999.99 and < 140,000.00 Federal W/H Limit = 2,550 ELSE IF Annualized Wages > 139,999.99 and < 145,000.00 Federal W/H Limit = 1,250 ELSE IF Annualized Wages > 144,999.99 Federal W/H Limit = 0 END IF</p> <p style="color: red;">ELSE IF the employee's State Withholding Status = 'M' (Married) IF Annualized Wages < 50,000.00 Federal W/H Limit = 6,450 ELSE IF Annualized Wages > 49,999.99 and < 250,000 Federal W/H Limit = 6,450 ELSE IF Annualized Wages > 249,999.99 and < 260,000.00 Federal W/H Limit = 5,150 ELSE IF Annualized Wages > 259,999.99 and < 270,000.00 Federal W/H Limit = 3,850 ELSE IF Annualized Wages > 269,999.99 and < 280,000.00 Federal W/H Limit = 2,550 ELSE IF Annualized Wages > 279,999.99 and < 290,000.00 Federal W/H Limit = 1,250 ELSE IF Annualized Wages > 289,999.99 Federal W/H Limit = 0 END IF END IF</p> <p>IF the Payroll Year = 2014 IF the employee's State Withholding Status = 'S' (Single) IF Annualized Wages < 50,000.00 Federal W/H Credit Limit = 6,350 ELSE IF Annualized Wages > 49,999.99 and < 125,000 Federal W/H Credit Limit = 6,350 ELSE IF Annualized Wages > 124,999.99 and < 130,000.00 Federal W/H Credit Limit = 5,050 ELSE IF Annualized Wages > 129,999.99 and < 135,000.00 Federal W/H Credit Limit = 3,800 ELSE IF Annualized Wages > 134,999.99 and < 140,000.00 Federal W/H Credit Limit = 2,500 ELSE IF Annualized Wages > 139,999.99 and < 145,000.00</p> | |
|--|--|---|--|

| | | | |
|--|--|--|--|
| | | <p>Federal W/H Credit Limit = 1,250 ELSE IF Annualized Wages > 144,999.99 Federal W/H Credit Limit = 0 END IF</p> <p>ELSE IF the employee's State Withholding Status = 'M' (Married) IF Annualized Wages < 50,000.00 Federal W/H Credit Limit = 6,350 ELSE IF Annualized Wages > 49,999.99 and < 250,000 Federal W/H Credit Limit = 6,350 ELSE IF Annualized Wages > 249,999.99 and < 260,000.00 Federal W/H Credit Limit = 5,050 ELSE IF Annualized Wages > 259,999.99 and < 270,000.00 Federal W/H Credit Limit = 3,800 ELSE IF Annualized Wages > 269,999.99 and < 280,000.00 Federal W/H Credit Limit = 2,500 ELSE IF Annualized Wages > 279,999.99 and < 290,000.00 Federal W/H Credit Limit = 1,250 ELSE IF Annualized Wages > 289,999.99 Federal W/H Credit Limit = 0 END IF END IF</p> <p>IF the Payroll Year = 2013 IF the employee's State Withholding Status = 'S' (Single) IF Annualized Wages < 50,000.00 Federal W/H Credit Limit = 6,250 ELSE IF Annualized Wages > 49,999.99 and < 125,000 Federal W/H Credit Limit = 6,250 ELSE IF Annualized Wages > 124,999.99 and < 130,000.00 Federal W/H Credit Limit = 5,000 ELSE IF Annualized Wages > 129,999.99 and < 135,000.00 Federal W/H Credit Limit = 3,750 ELSE IF Annualized Wages > 134,999.99 and < 140,000.00 Federal W/H Credit Limit = 2,500 ELSE IF Annualized Wages > 139,999.99 and < 145,000.00 Federal W/H Credit Limit = 1,250 ELSE IF Annualized Wages > 144,999.99 Federal W/H Credit Limit = 0 END IF</p> <p>ELSE IF the employee's State Withholding Status = 'M' (Married)</p> | |
|--|--|--|--|

| | | | |
|--|--|--|--|
| | | <p>IF Annualized Wages < 50,000.00 Federal W/H Credit Limit = 6,250 ELSE IF Annualized Wages > 49,999.99 and < 250,000 Federal W/H Credit Limit = 6,250 ELSE IF Annualized Wages > 249,999.99 and < 260,000.00 Federal W/H Credit Limit = 5,000 ELSE IF Annualized Wages > 259,999.99 and < 270,000.00 Federal W/H Credit Limit = 3,750 ELSE IF Annualized Wages > 269,999.99 and < 280,000.00 Federal W/H Credit Limit = 2,500 ELSE IF Annualized Wages > 279,999.99 and < 290,000.00 Federal W/H Credit Limit = 1,250 ELSE IF Annualized Wages > 289,999.99 Federal W/H Credit Limit = 0 END IF END IF</p> <p>ELSE IF the Payroll Year = 2012 IF the employee's State Withholding Status = 'S' (Single) IF Annualized Wages < 50,000.00 Federal W/H Credit Limit = 6,100 ELSE IF Annualized Wages > 49,999.99 and < 125,000 Federal W/H Credit Limit = 6,100 ELSE IF Annualized Wages > 124,999.99 and < 130,000.00 Federal W/H Credit Limit = 4,850 ELSE IF Annualized Wages > 129,999.99 and < 135,000.00 Federal W/H Credit Limit = 3,650 ELSE IF Annualized Wages > 134,999.99 and < 140,000.00 Federal W/H Credit Limit = 2,400 ELSE IF Annualized Wages > 139,999.99 and < 145,000.00 Federal W/H Credit Limit = 1,200 ELSE IF Annualized Wages > 144,999.99 Federal W/H Credit Limit = 0 END IF</p> <p>ELSE IF the employee's State Withholding Status = 'M' (Married) IF Annualized Wages < 50,000.00 Federal W/H Credit Limit = 6,100 ELSE IF Annualized Wages > 49,999.99 and < 250,000 Federal W/H Credit Limit = 6,100 ELSE IF Annualized Wages > 249,999.99 and < 260,000.00 Federal W/H Credit Limit = 4,850 ELSE IF Annualized Wages > 259,999.99 and < 270,000.00 Federal W/H Credit Limit = 3,650</p> | |
|--|--|--|--|

| | | | |
|--|--|---|--|
| | | <p> ELSE IF Annualized Wages > 269,999.99 and < 280,000.00 Federal W/H Credit Limit = 2,400 ELSE IF Annualized Wages > 279,999.99 and < 290,000.00 Federal W/H Credit Limit = 1,200 ELSE IF Annualized Wages > 289,999.99 Federal W/H Credit Limit = 0 END IF END IF </p> <p> ELSE IF the Payroll Year = 2011 IF the employee's State Withholding Status = 'S' (Single) IF Annualized Wages < 50,000.00 Federal W/H Credit Limit = 5,950 ELSE IF Annualized Wages > 49,999.99 and < 125,000 Federal W/H Credit Limit = 5,950 ELSE IF Annualized Wages > 124,999.99 and < 130,000.00 Federal W/H Credit Limit = 4,750 ELSE IF Annualized Wages > 129,999.99 and < 135,000.00 Federal W/H Credit Limit = 3,550 ELSE IF Annualized Wages > 134,999.99 and < 140,000.00 Federal W/H Credit Limit = 2,350 ELSE IF Annualized Wages > 139,999.99 and < 145,000.00 Federal W/H Credit Limit = 1,150 ELSE IF Annualized Wages > 144,999.99 Federal W/H Credit Limit = 0 END IF </p> <p> ELSE (IF the employee's State Withholding Status = 'M' (Married)) IF Annualized Wages < 50,000.00 Federal W/H Credit Limit = 5,950 ELSE IF Annualized Wages > 49,999.99 and < 250,000 Federal W/H Credit Limit = 5,950 ELSE IF Annualized Wages > 249,999.99 and < 260,000.00 Federal W/H Credit Limit = 4,750 ELSE IF Annualized Wages > 259,999.99 and < 270,000.00 Federal W/H Credit Limit = 3,550 ELSE IF Annualized Wages > 269,999.99 and < 280,000.00 Federal W/H Credit Limit = 2,350 ELSE IF Annualized Wages > 279,999.99 and < 290,000.00 Federal W/H Credit Limit = 1,150 ELSE IF Annualized Wages > 289,999.99 Federal W/H Credit Limit = 0 END IF </p> | |
|--|--|---|--|

| | | | |
|-----|---------------------------|---|--|
| | | <p>END IF END IF</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> | |
| 8. | Less | <p>Standard Deduction Amount</p> <p>☐ IF employee's State Withholding Status = 'S' (Single) 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' when getting the Standard Deduction Amount from the Oregon State Standard Deductions table.</p> | State Standard Deductions – special programming |
| 9. | Equals | Annual Taxable Wages (BASE) | |
| 10. | | <p>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</p> <p>☐ IF the employee's State Withholding Status = 'S' (Single) 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' when applying the Annual Taxable Wages to the Oregon State Tax Tables.</p> | State Tax Tables – special programming |
| 11. | Equals | Annualized State Tax Liability | |
| 12. | Apply Special Programming | <p>☐ Possible Adjustment to Annualized State Tax Liability for employee's with Annualized Wages >= 50,000.</p> <p>IF the Payroll Year >= 2015 and the employee's Annualized Wages >= 50,000.00, perform the following logic (note that this step may override the amount determined in the previous two steps):</p> <p>IF, the employee's State Withholding Status = 'S' (Single), he/she has <u>less than 3</u> State Withholding Credits, perform the following logic:</p> <p style="padding-left: 40px;">IF the employee's Annual Taxable Wages (BASE) >= 0.00 and < 41,405.00 Annualized State Tax Liability = 0.00</p> <p style="padding-left: 40px;">ELSE IF the employee's Annual Taxable Wages (BASE) >= 41,405.00 and < 125,000.00 Annualized State Tax Liability = 521.00 + [(Annual Taxable Wages – 8,400.00) x 0.09]</p> <p style="padding-left: 40px;">ELSE IF the employee's Annual Taxable Wages (BASE) >= 125,000.00</p> | <p>UPDATED 2015</p> <p>Special Programming</p> |

| | | | |
|--|--|--|--|
| | | <p style="text-align: right;">Annualized State Tax Liability = 11,015.00 + [(Annual Taxable Wages – 125,000.00) x 0.099]</p> <p>END IF</p> <p>ELSE IF the employee's State Withholding Status = 'S' (Single), he/she has <u>3 or more</u> State Withholding Credits, perform the following logic:</p> <p style="padding-left: 40px;">IF the employee's Annual Taxable Wages (BASE) >= 0.00 and < 39,255.00 Annualized State Tax Liability = 0.00</p> <p style="padding-left: 40px;">ELSE IF the employee's Annual Taxable Wages (BASE) >= 39,255.00 and < 250,000.00 Annualized State Tax Liability = 1,042.00 + [(Annual Taxable Wages – 16,800.00) x 0.09]</p> <p style="padding-left: 40px;">ELSE IF the employee's Annual Taxable Wages (BASE) >= 250,000.00 Annualized State Tax Liability = 22,030.00 + [(Annual Taxable Wages – 250,000.00) x 0.099]</p> <p>END IF</p> <p>ELSE IF the employee's State Withholding Status = 'M' (Married), perform the following logic:</p> <p style="padding-left: 40px;">IF the employee's Annual Taxable Wages (BASE) >= 0.00 and < 39,255.00 Annualized State Tax Liability = 0.00</p> <p style="padding-left: 40px;">ELSE IF the employee's Annual Taxable Wages (BASE) >= 39,255.00 and < 250,000.00 Annualized State Tax Liability = 1,042.00 + [(Annual Taxable Wages – 16,800.00) x 0.09]</p> <p style="padding-left: 40px;">ELSE IF the employee's Annual Taxable Wages (BASE) >= 250,000.00 Annualized State Tax Liability = 22,030.00 + [(Annual Taxable Wages – 250,000.00) x 0.099]</p> <p>END IF</p> <p>END IF</p> <p>END IF</p> <p>IF the Payroll Year = 2014 and the employee's Annualized Wages >= 50,000.00, perform the following logic (note that this step may override the amount determined in the previous two steps):</p> <p style="padding-left: 40px;">IF, the employee's State Withholding Status = 'S' (Single), he/she has less than 3 State Withholding Credits, perform the</p> | |
|--|--|--|--|

| | | | |
|--|--|--|--|
| | | <p>following logic:</p> <p>IF the employee's Annual Taxable Wages (BASE) >= 0.00 and < 41,535.00 Annualized State Tax Liability = 0.00</p> <p>ELSE IF the employee's Annual Taxable Wages (BASE) >= 41,535.00 and < 125,000.00 Annualized State Tax Liability = 512.00 + [(Annual Taxable Wages – 8,250.00) x 0.09]</p> <p>ELSE IF the employee's Annual Taxable Wages (BASE) >= 125,000.00 Annualized State Tax Liability = 11,019.00 + [(Annual Taxable Wages – 125,000.00) x 0.099]</p> <p>END IF</p> <p>ELSE IF the employee's State Withholding Status = 'S' (Single), he/she has 3 or more State Withholding Credits, perform the following logic:</p> <p>IF the employee's Annual Taxable Wages (BASE) >= 0.00 and < 39,420.00 Annualized State Tax Liability = 0.00</p> <p>ELSE IF the employee's Annual Taxable Wages (BASE) >= 39,420.00 and < 250,000.00 Annualized State Tax Liability = 1,023.00 + [(Annual Taxable Wages – 16,500.00) x 0.09]</p> <p>ELSE IF the employee's Annual Taxable Wages (BASE) >= 250,000.00 Annualized State Tax Liability = 22,038.00 + [(Annual Taxable Wages – 250,000.00) x 0.099]</p> <p>END IF</p> <p>ELSE IF the employee's State Withholding Status = 'M' (Married), perform the following logic:</p> <p>IF the employee's Annual Taxable Wages (BASE) >= 0.00 and < 39,420.00 Annualized State Tax Liability = 0.00</p> <p>ELSE IF the employee's Annual Taxable Wages (BASE) >= 39,420.00 and < 250,000.00 Annualized State Tax Liability = 1,023.00 + [(Annual Taxable Wages – 16,500.00) x 0.09]</p> <p>ELSE IF the employee's Annual Taxable Wages (BASE) >= 250,000.00 Annualized State Tax Liability = 22,038.00 + [(Annual Taxable Wages – 250,000.00) x 0.099]</p> <p>END IF</p> | |
|--|--|--|--|

| | | | |
|--|--|--|--|
| | | <p>END IF</p> <p>END IF</p> <p>IF the Payroll Year = 2013 and the employee's Annualized Wages \geq 50,000.00, perform the following logic (note that this step may override the amount determined in the previous two steps):</p> <p>IF, the employee's State Withholding Status = 'S' (Single), he/she has less than 3 State Withholding Credits, perform the following logic:</p> <p>IF the employee's Annual Taxable Wages (BASE) \geq 0.00 and $<$ 41,670.00 Annualized State Tax Liability = 0.00</p> <p>ELSE IF the employee's Annual Taxable Wages (BASE) \geq 41,670.00 and $<$ 125,000.00 Annualized State Tax Liability = 506.00 + [(Annual Taxable Wages – 8,150.00) x 0.09]</p> <p>ELSE IF the employee's Annual Taxable Wages (BASE) \geq 125,000.00 Annualized State Tax Liability = 11,022.00 + [(Annual Taxable Wages – 125,000.00) x 0.099]</p> <p>END IF</p> <p>ELSE IF the employee's State Withholding Status = 'S' (Single), he/she has 3 or more State Withholding Credits, perform the following logic:</p> <p>IF the employee's Annual Taxable Wages (BASE) \geq 0.00 and $<$ 39,590.00 Annualized State Tax Liability = 0.00</p> <p>ELSE IF the employee's Annual Taxable Wages (BASE) \geq 39,590.00 and $<$ 250,000.00 Annualized State Tax Liability = 1,011.00 + [(Annual Taxable Wages – 16,300.00) x 0.09]</p> <p>ELSE IF the employee's Annual Taxable Wages (BASE) \geq 250,000.00 Annualized State Tax Liability = 22,044.00 + [(Annual Taxable Wages – 250,000.00) x 0.099]</p> <p>END IF</p> <p>ELSE IF the employee's State Withholding Status = 'M' (Married), perform the following logic:</p> <p>IF the employee's Annual Taxable Wages (BASE) \geq 0.00 and $<$ 39,590.00 Annualized State Tax Liability = 0.00</p> | |
|--|--|--|--|

| | | | |
|--|--|---|--|
| | | <p>ELSE IF the employee's Annual Taxable Wages (BASE) \geq 39,590.00 and $<$ 250,000.00 Annualized State Tax Liability = 1,011.00 + [(Annual Taxable Wages – 16,300.00) x 0.09]</p> <p>ELSE IF the employee's Annual Taxable Wages (BASE) \geq 250,000.00 Annualized State Tax Liability = 22,044.00 + [(Annual Taxable Wages – 250,000.00) x 0.099]</p> <p>END IF</p> <p>END IF</p> <p>END IF</p> <p>IF the Payroll Year = 2012 and the employee's Annualized Wages \geq 50,000.00, perform the following logic (note that this step may override the amount determined in the previous two steps):</p> <p>IF, the employee's State Withholding Status = 'S' (Single), he/she has less than 3 State Withholding Credits and his/her Annualized Wages \geq 0.00 and $<$ 41,845.00 Annualized State Tax Liability = 0.00</p> <p>ELSE IF, the employee's State Withholding Status = 'S' (Single), he/she has less than 3 State Withholding Credits and his/her Annualized Wages \geq 41,845.00 and $<$ 125,000.00 Annualized State Tax Liability = 494.00 + [(Annual Taxable Wages – 7,950.00) x 0.09]</p> <p>ELSE IF, the employee's State Withholding Status = 'S' (Single), he/she has less than 3 State Withholding Credits and his/her Annualized Wages \geq 125,000.00 Annualized State Tax Liability = 11,028.00 + [(Annual Taxable Wages – 125,000.00) x 0.09]</p> <p>ELSE IF the employee's State Withholding Status = 'S' (Single), he/she has 3 or more State Withholding Credits and his/her Annualized Wages \geq 0.00 and $<$ 39,845.00 Annualized State Tax Liability = 0.00</p> <p>ELSE IF the employee's State Withholding Status = 'S' (Single), he/she has 3 or more State Withholding Credits and his/her Annualized Wages \geq 39,845.00 and $<$ 250,000.00 Annualized State Tax Liability = 987.00 + [(Annual Taxable Wages – 15,900.00) x 0.09]</p> <p>ELSE IF the employee's State Withholding Status = 'S' (Single), he/she has 3 or more State Withholding Credits and his/her Annualized Wages \geq 250,000.00</p> | |
|--|--|---|--|

| | | | |
|-----|--------|---|----------------|
| | | <p>Annualized State Tax Liability = 22,056.00 + [(Annual Taxable Wages – 250,000.00) x 0.09]</p> <p>ELSE IF the employee's State Withholding Status = 'M' (Married) and his/her Annualized Wages >= 0.00 and < 39,845.00 Annualized State Tax Liability = 0.00</p> <p>ELSE IF the employee's State Withholding Status = 'M' (Married) and his/her Annualized Wages >= 39,845.00 and < 250,000.00 Annualized State Tax Liability = 987.00 + [(Annual Taxable Wages – 15,900.00) x 0.09]</p> <p>ELSE IF the employee's State Withholding Status = 'M' (Married) and his/her Annualized Wages >= 250,000.00 Annualized State Tax Liability = 22,056.00 + [(Annual Taxable Wages – 250,000.00) x 0.09]</p> <p>END IF</p> <p>END IF</p> <p>IF the Payroll Year = 2011 and the employee's Annualized Wages < 50,000.00, perform the following logic (note that this step may override the amount determined in the previous two steps):</p> <p>IF the employee's State Withholding Status = 'S' (Single), he/she has less than 3 State Withholding Credits and his/her Annualized Wages >= 7,750.00 and <= 124,999.99 Annualized State Tax Liability = 660.00 + [(Annual Taxable Wages – 7,750.00) x 0.09]</p> <p>ELSE IF the employee's State Withholding Status = 'S' (Single), he/she has 3 or more State Withholding Credits and his/her Annualized Wages >= 15,500.00 and <= 249,999.99 Annualized State Tax Liability = 1,140.00 + [(Annual Taxable Wages – 15,500.00) x 0.09]</p> <p>ELSE IF the employee's State Withholding Status = 'M' (Married) and his/her Annualized Wages >= 15,500.00 and <= 249,999.99 Annualized State Tax Liability = 1,140.00 + [(Annual Taxable Wages – 15,500.00) x 0.09]</p> <p>END IF</p> <p>END IF</p> | |
| 13. | Equals | Initial Tax Withholding for pay period | |
| 14. | Less | Personal Exemption Credit Amount (State Withholding Credits x Credit Amount) | Employee Taxes |

| | | | |
|-----|-----------------------|--|--|
| | | <p>Effective Payroll Year 2014 IF employee's State Withholding Status = 'S' (Single) AND Annualized Wages > 100,000, THEN Personal Exemption Credit Amount = 0.</p> <p>IF employee's State Withholding Status = 'M' (Married) AND Annualized Wages > 200,000 THEN Personal Exemption Credit Amount = 0.</p> | <p>State Taxes special programmin g added effective payroll year 2014</p> |
| 15. | Divided By | Pay Frequency | Pay Periods |
| 16. | Add | State Withholding Additional Amount (If applicable) | Employee Taxes |
| 17. | 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 |
| 18. | Equals | Tax Withholding for pay period | |

Pennsylvania (PA)

State Information

Pennsylvania Employer Withholding Information Guide

http://www.portal.state.pa.us/portal/server.pt/community/personal_income_tax/11409

http://www.portal.state.pa.us/portal/server.pt/community/employer_withholding/14495

http://www.portal.state.pa.us/portal/server.pt/document/635908/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

Employee Taxes Screen/Employee Payroll Setup Menu

| | |
|---------------------------------|--|
| Withholding State Filing Status | Both: 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) | | | |
|-----------------------------|---------------------------------|--|-------------------------|
| PENNSYLVANIA State Taxes | State: PA (Pennsylvania) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 | |
| | Unemp Limit | 9,000.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Pennsylvania State Taxes record. | |
| | Tax Rate Supp | 0.00 | |
| | Tax Based On | G | |

| PENNSYLVANIA (PA) | | | | | | |
|---|---|-------------|---------------------|---------|---------|------------------------------------|
| | 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 | | | | |
| PENNSYLVANIA State Standard Deductions | State: PA Effective Date: 01/01/2013 Filing Status: Both | | | | | 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 | |
| PENNSYLVANIA State Tax Tables | <u>Pennsylvania Withholding Tax Tables (Effective 1/1/2013)</u> State: PA Effective Date: 01/01/2013 Filing Status: Both | | | | | State Tax Tables (PRMSTT) |
| | For Taxable Income Over | Base Tax | Percent of Excess | | | |
| | 0.00 | 0.00 | 3.07% | | | |

Processing

Tax Calculation

| | Calculation | Related Screens |
|------------------------------|--|-----------------------------|
| | Gross Pay | Maintain Payroll Edit Table |
| Less | PA Tax Exempt Deduction Amounts | Deductions |
| Less | PA Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | 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 | State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided 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 | |

Puerto Rico (PR)

State Information

Puerto Rico Guidelines

http://www.hacienda.gobierno.pr/downloads/pdf/publicaciones/TABLAS_RETENCION_2014.pdf

Data Setup for Puerto Rico

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 a single person or a married person not living with a spouse and claiming all of the personal exemptions. ▪ Married: 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. ▪ * Misc. Status 1: 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. ▪ Misc. Status 2: Select this status if the employee is a person claiming none of the personal exemptions for withholding. ▪ Misc. Status 3: 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) | | | |
|------------------|--------------------------------|------------|----------------------|
| PUERTO RICO | State: Puerto Rico (PR) | | State Taxes (PRMSTI) |
| State Taxes | Effective Date | 01/01/2012 | |
| | Unemp Limit | 7,000 | |

| Puerto Rico (PR) | | | | | | | | | | | | | | | | | |
|--|--|--|-------------|---------------------------------------|-------------------------------------|--|---------------------------------------|-------------------------------------|------|------|--------|------|---|------|--|--|--|
| | Unemp Rate | <i>The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Puerto Rico State Taxes record.</i> | | | | | | | | | | | | | | | |
| | Tax Rate Supp | 0.00% | | | | | | | | | | | | | | | |
| | 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 | | | | | | | | | | | | | | | |
| PUERTO RICO State Tax Allowances and Credits (Personal Exemption Allowance) | State: PR Type: Personal Exemption Allowance Effective Date: 01/01/2012 Filing Status: Misc Status 1, Misc Status 2, Misc Status 3, Head of Household, Single, Married | | | | | State Tax Allowances and Credits (PRMSTAC) | | | | | | | | | | | |
| | <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>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> | 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 | 500.00 | 0.00 | N | 0.00 | | | |
| 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 | 500.00 | 0.00 | N | 0.00 | | | | | | | | | | | | |
| | State: PR Type: Dependent Exemption Allowance Effective Date: 01/01/2012 Filing Status: Misc Status 1, Misc Status 2, Misc Status 3, Head of Household, Single, Married | | | | | | | | | | | | | | | | |

| Puerto Rico (PR) | | | | | | |
|---|---------------------------|----------|---------------------------|-------------|---------------------------------------|-------------------------------------|
| | 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 | 2,500.00 | 0.00 | N | 0.00 |
| <p>State: PR Type: Personal Credits Effective Date: 01/01/2012 Filing Status: Misc Status 1, Misc Status 2, Misc Status 3, Head of Household, Single, Married</p> | | | | | | |
| | 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 | 0.00 | 0.00 | N | 0.00 |
| <p>State: PR Type: Veteran Exemption Effective Date: 01/01/2012 Filing Status: Misc Status 1, Misc Status 2, Misc Status 3, Head of Household, Single, Married</p> | | | | | | |
| | 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 | 1,500.00 | 0.00 | 0.00 | N | 0.00 |
| <p>State: PR Type: Special Deduction Effective Date: 01/01/2014 Filing Status: Misc Status 1, Misc Status 2, Misc Status 3, Head of Household, Single, Married</p> | | | | | | |

| Puerto Rico (PR) | | | | | | |
|------------------|---------------------------|----------|--------------------------|-------------|---------------------------------------|-------------------------------------|
| | 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 | 2,500.00 | 0.00 | 0.00 | N | 0.00 |
| | 20,000.00 | 2,000.00 | 0.00 | 0.00 | N | 0.00 |
| | 24,500.00 | 1,500.00 | 0.00 | 0.00 | N | 0.00 |
| | 28,500.00 | 1,000.00 | 0.00 | 0.00 | N | 0.00 |
| | 32,500.00 | 500.00 | 0.00 | 0.00 | N | 0.00 |
| | 36,500.00 | 0.00 | 0.00 | 0.00 | N | 0.00 |

| PUERTO RICO State Standard Deductions | State: PR Effective Date: 01/01/2012 Filing Status: Misc Status 1, Misc Status 3, Single | 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>3,500.00</td> <td>0.00%</td> <td>3,500.00</td> <td>3,500.00</td> </tr> </tbody> </table> | | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 3,500.00 | 0.00% | 3,500.00 | 3,500.00 |
| | For Annualized Wage Over | | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | |
| 0.00 | 3,500.00 | 0.00% | 3,500.00 | 3,500.00 | | | | | | | | |
| State: PR Effective Date: 01/01/2012 Filing Status: Misc Status 2 | | | | | | | | | | | | |
| | <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>0.00%</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 | 0.00% | 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: PR Effective Date: 01/01/2012 Filing Status: Head of Household, Married | | | | | | | | | | | |

| Puerto Rico (PR) | | | | | | |
|--|--|-------------|---------------------|----------|----------|---------------------------|
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | |
| | 0.00 | 7,000.00 | 0.00% | 7,000.00 | 7,000.00 | |
| PUERTO RICO State Tax Tables | State: PR Effective Date: 01/01/2014 Filing Status: Misc Status 1, Misc Status 2, Misc Status 3, Head of Household, Single, Married | | | | | State Tax Tables (PRMSTT) |
| | For Taxable Income Over | Base Tax | Percent of Excess | | | |
| | 0.00 | 0.00 | 0.00 | | | |
| | 9,000.00 | 630.00 | 7.00 | | | |
| | 25,000.00 | 2,380.00 | 14.00 | | | |
| | 41,500.00 | 6,945.00 | 25.00 | | | |
| | 61,500.00 | 11,865.00 | 33.00 | | | |

Processing

Tax Calculation

 Refers to special programming

| | Calculation | Related Screens |
|----------------------|-------------------------------------|--|
| | Gross Pay | Maintain Payroll Edit Table |
| Less | PR Tax Exempt Deduction Amounts | Deductions |
| Less | PR Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Multiplied by | Pay Frequency | Pay Periods |
| Equals | PR Annualized Adjusted Gross Income | |
| Less | Personal Exemption Amount | Employee Taxes State Tax Allowances and |

| | Calculation | Related Screens |
|---------------|--|--|
| | Withholding State Exemptions x Amount per Exemption | Credits Basic Employee Info |
| Less | <p> Veteran Exemption Amount</p> <p><u>Veteran Exemption Amount for Puerto Rico</u></p> <p>If Veteran Exemption is selected in the 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> | Employee Taxes State Tax Allowances and Credits |
| Less | Dependent Exemption Amount (Withholding State Dependents x Amount per Dependent Exemption) | Employee Taxes State Tax Allowances and Credits |
| 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> | Employee Taxes State Tax Allowances and Credits |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the State Tax Table | State Tax Tables |

| | Calculation | Related Screens |
|------------------------------|--|--|
| | Annualized State Tax Liability = (Annual Taxable Wages * Tax Percentage) - Base Tax | |
| Equals | Annualized State Tax Liability | |
| Divided By | Pay Frequency | Pay Periods |
| Equals | Initial Tax Withholding for pay period | |
| Less | Personal Exemption Credit Amount (Withholding State Credits x Personal Credit Amount) | Employee Taxes State Tax Allowances and Credits |
| 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 | |

Rhode Island (RI)

State Information

Rhode Island Employer's Income Tax Withholding Tables

<http://www.tax.state.ri.us/forms/2015/Withholding/2015%20Withholding%20Booklet.pdf>

Federal Withholding Allowance Certificate (W-4)

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

Data Setup for Rhode Island

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: 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) | | | |
|-----------------------------|---------------------------------|--|-------------------------|
| RHODE ISLAND State Taxes | State: RI (Rhode Island) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 | |
| | Unemp Limit | 21,200.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Rhode Island State Taxes record. | |
| | Tax Rate Supp | 5.99% | |
| | 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 | | | | |
| RHODE ISLAND State Tax Allowances and Credits | State: RI Type: Personal Exemption Allowance Effective Date: 01/01/2015 Filing Status: Married | | | | | State Tax Allowances and Credits (PRMSTAC) |
| | For Annualized Wages Over | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | |
| | 0.00 | 0.00 | 1,000.00 | 0.00% | N | 0.00 |
| | 214,700.00 | 0.00 | 0.00 | 0.00% | N | 0.00 |
| RHODE ISLAND State Tax Allowances and Credits | State: RI Type: Personal Exemption Allowance Effective Date: 01/01/2015 Filing Status: Single | | | | | State Tax Allowances and Credits (PRMSTAC) |
| | For Annualized Wages Over | Base Amt | Amt Per Credit/Exemption | % of Excess | 1 st Exempt Override (Y/N) | |
| | 0.00 | 0.00 | 1,000.00 | 0.00% | N | 0.00 |
| | 214,700.00 | 0.00 | 0.00 | 0.00% | N | 0.00 |
| RHODE | State: RI | | | | | State Standard |

| RHODE ISLAND (RI) | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--------------------------|-------------|---------------------|---------|---------|-------|-----------|----------|-------|------------|--------------------------|-------------|-------------------------|----------|-------------------|------|------|-------|----------------------------------|------|----------------------------|
| <p>ISLAND State Standard Deductions</p> | <p>Effective Date: 01/01/2015</p> <p>Filing Status: Married</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>0.00%</td> <td>0.00</td> <td>0.00</td> </tr> </tbody> </table> <p>State: RI</p> <p>Effective Date: 01/01/2015</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>0.00</td> <td>0.00</td> <td>0.00%</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 | 0.00% | 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 | <p>Deductions (PRMSSD)</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 | | | | | | | | | | | | | | | | | | |
| <p>RHODE ISLAND State Tax Tables</p> | <p>State: RI</p> <p>Effective Date: 01/01/2015</p> <p>Filing Status: Married</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>3.75%</td> </tr> <tr> <td>60,550.00</td> <td>2,270.63</td> <td>4.75%</td> </tr> <tr> <td>137,650.00</td> <td>5,932.88</td> <td>5.99%</td> </tr> </tbody> </table> <p>State: RI</p> <p>Effective Date: 01/01/2015</p> <p>Filing Status: Single</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>3.75%</td> </tr> </tbody> </table> | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 3.75% | 60,550.00 | 2,270.63 | 4.75% | 137,650.00 | 5,932.88 | 5.99% | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 3.75% | <p>State Tax Tables (PRMSTT)</p> | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 3.75% | | | | | | | | | | | | | | | | | | | | |
| 60,550.00 | 2,270.63 | 4.75% | | | | | | | | | | | | | | | | | | | | |
| 137,650.00 | 5,932.88 | 5.99% | | | | | | | | | | | | | | | | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 3.75% | | | | | | | | | | | | | | | | | | | | |

| RHODE ISLAND (RI) | | | | | |
|-------------------|------------|----------|-------|--|--|
| | 60,550.00 | 2,270.63 | 4.75% | | |
| | 137,650.00 | 5,932.88 | 5.99% | | |

Processing

Tax Calculation

| | Calculation | Related Screens |
|------------------------------|--|--|
| | Gross Pay | Maintain Payroll Edit Table |
| Less | RI Tax Exempt Deduction Amounts | Deductions |
| Less | RI Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Less | Federal Withholding Amount (for pay period) | (Calculated) |
| Times | Pay Frequency | Pay Periods |
| Equals | Annualized Adjusted Gross Income | |
| Less | Personal Exemption Amount (Withholding State Exemptions x Amount per Exemption) | Employee Taxes State Tax Allowances and Credits |
| Equals | Annual Taxable Wages | |
| | Apply Annual Taxable Wages to the State Tax Table. $\text{Annualized State Tax Liability} = ((\text{Annual Taxable Wages} - \text{For Taxable Income Over Amount}) \times \text{Tax Percentage}) + \text{Base Tax}$ | State Tax Tables |
| Equals | Annualized State Tax Liability | |
| Divided 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 | |

South Carolina (SC)

State Information

South Carolina Formula for Computing Withholding Tax

<http://www.sctax.org/NR/rdonlyres/6431F414-73BA-4BA2-AB1C-633CFCD4E9CA/0/WH1603F.pdf>

Federal Withholding Allowance Certificate (W-4)

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

Data Setup for South Carolina

Employee Taxes screen/Employee Payroll Setup menu

| | |
|---------------------------------|---|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Married: Select a filing status of Married if the employee is claiming one or more exemptions. ▪ Single: Select a filing status of Single if the employee is claiming zero exemptions. |
| Withholding State Exemptions | If the employee's Withholding State Filing Status is Married , enter the number of exemptions the employee is claiming. Otherwise, enter 0 (zero). |

| SOUTH CAROLINA (SC) | | | |
|----------------------------|-----------------------------------|--|----------------------|
| SOUTH CAROLINA State Taxes | State: SC (South Carolina) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 | |
| | Unemp Limit | 14,000.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent South Carolina State Taxes record. | |
| | Tax Rate Supp | 7.00% | |
| | Tax Based On | G | |
| | Round W/H Amount (CP7) | N | |
| | Fed W/H Credit Limit | 0.00 | |
| | FICA W/H Credit Limit | 0.00 | |

| SOUTH CAROLINA (SC) | | | | | | | | | | | | | | | |
|--|--|---------------------|---------------------|--------------------------|--------------------------|---------------------|---------------------|---------|---------|---------------------------|--------|-------|----------|------|------------------------------------|
| | Exempt Amount Married | 2,300.00 | | | | | | | | | | | | | |
| | Exempt Amount Single | 0.00 | | | | | | | | | | | | | |
| | Exempt Amount Other | 0.00 | | | | | | | | | | | | | |
| | Dependent Credit Amount | 0.00 | | | | | | | | | | | | | |
| | Credit Amount | 0.00 | | | | | | | | | | | | | |
| SOUTH CAROLINA State Standard Deductions | <p>State: SC Effective Date: 01/01/2010 Filing Status: Single</p> <p>Note that this is the standard deduction setup for employees claiming zero exemptions (Withholding State Filing Status of Single in Costpoint).</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>0.00%</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 | 0.00% | 0.00 | 0.00 | State Standard Deductions (PRMSTD) |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | |
| 0.00 | 0.00 | 0.00% | 0.00 | 0.00 | | | | | | | | | | | |
| <p>State: SC Effective Date: 01/01/2010 Filing Status: Married</p> <p>Note that this is the standard deduction setup for employees claiming one or more exemptions (Withholding State Filing Status of Married in Costpoint).</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>10.00%</td> <td>0.00</td> <td>2,600.00</td> </tr> </tbody> </table> | | | | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 10.00% | 0.00 | 2,600.00 | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | |
| 0.00 | 0.00 | 10.00% | 0.00 | 2,600.00 | | | | | | | | | | | |
| SOUTH CAROLINA State Tax Tables | <p>State: SC Effective Date: 01/01/2010 Filing Status: Married</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>2.00%</td> </tr> </tbody> </table> | | | For Taxable Income Over | Base Tax | Percent of Excess | 0.00 | 0.00 | 2.00% | State Tax Tables (PRMSTT) | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | |
| 0.00 | 0.00 | 2.00% | | | | | | | | | | | | | |

| SOUTH CAROLINA (SC) | | | |
|-----------------------------------|-----------|-------------------|-------|
| | 2,000.00 | 40.00 | 3.00% |
| | 4,000.00 | 100.00 | 4.00% |
| | 6,000.00 | 180.00 | 5.00% |
| | 8,000.00 | 280.00 | 6.00% |
| | 10,000.00 | 400.00 | 7.00% |
| State: SC | | | |
| Effective Date: 01/01/2013 | | | |
| Filing Status: Single | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | |
| 0.00 | 0.00 | 2.00% | |
| 2,000.00 | 40.00 | 3.00% | |
| 4,000.00 | 100.00 | 4.00% | |
| 6,000.00 | 180.00 | 5.00% | |
| 8,000.00 | 280.00 | 6.00% | |
| 10,000.00 | 400.00 | 7.00% | |

Processing

Tax Calculation & Special Programming

 Indicates Special Programming

| | Calculation | Related Screens |
|-------------|---------------------------------|---|
| | Gross Pay | Maintain Payroll Edit Table-Pay Types subtask |
| Less | SC Tax Exempt Deduction Amounts | Deductions |
| Less | SC Tax Exempt Pay Type Amounts | Pay Type Taxability |

| | Calculation | Related Screens |
|------------------------------|---|-------------------------------|
| Times | Pay Frequency | Pay Periods |
| Equals | Adjusted Annualized Gross Income | |
| Less | Exemption Amount Withholding State Exemptions times Exemption Amount | Employee Taxes State Taxes |
| Less | Standard Deduction Amount ☐ If no exemptions are claimed (that is, Withholding State Exemptions equals zero in the Employee Taxes screen), no standard deduction is calculated regardless of the Withholding State Filing Status assigned. | Employee Taxes 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 | 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 |
| 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) | | | |
|-----------------------------|-------------------------|--|-------------------------|
| South Dakota State Taxes | State: SD | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 | |
| | Unemp Limit | 15,000.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent South Dakota State Taxes record. | |
| | Tax Rate Supp | 0.00% | |
| | 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 | |

Utah (UT)

State Information

Utah Withholding Tax Guide

<http://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

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: 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) | | | |
|---------------------|-------------------------|--|-------------------------|
| UTAH State Taxes | State: UT (Utah) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 | |
| | Unemp Limit | 31,300.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Utah State Taxes record. | |
| | Tax Rate Supp | 0.00% | |
| | Tax Based On | G | |

| UTAH (UT) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|-----------------------------|-------------------|---------------------------------------|---------------------------------|--------------------------|----------|-----------------------------|-------------------|---------------------------------------|---------------------------------|-----------|--------|--------|------|---|------|--------------------------|----------|-----------------------------|-------------------|---------------------------------------|---------------------------------|-----------|--------|--------|------|---|------|--|
| | 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| UTAH State Tax Allowances and Credits – Personal Tax Credits | <p>State: UT Type: Personal Tax Credits Effective Date: 01/01/2011 Filing Status: Married</p> <table border="1"> <thead> <tr> <th>For Annualized Wage Over</th> <th>Base Amt</th> <th>Amount Per Credit/Exemption</th> <th>Percent Of Excess</th> <th>1st Exempt Override (Y/N)</th> <th>1st Exempt Override</th> </tr> </thead> <tbody> <tr> <td>18,000.00</td> <td>375.00</td> <td>125.00</td> <td>1.30</td> <td>N</td> <td>0.00</td> </tr> </tbody> </table> <p>State: UT Type: Personal Tax Credits Effective Date: 01/01/2011 Filing Status: Single</p> <table border="1"> <thead> <tr> <th>For Annualized Wage Over</th> <th>Base Amt</th> <th>Amount Per Credit/Exemption</th> <th>Percent Of Excess</th> <th>1st Exempt Override (Y/N)</th> <th>1st Exempt Override</th> </tr> </thead> <tbody> <tr> <td>12,000.00</td> <td>250.00</td> <td>125.00</td> <td>1.30</td> <td>N</td> <td>0.00</td> </tr> </tbody> </table> | | | | | For Annualized Wage Over | Base Amt | Amount Per Credit/Exemption | Percent Of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override | 18,000.00 | 375.00 | 125.00 | 1.30 | N | 0.00 | For Annualized Wage Over | Base Amt | Amount Per Credit/Exemption | Percent Of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override | 12,000.00 | 250.00 | 125.00 | 1.30 | N | 0.00 | State Tax Allowances and Credits (PRMSTAC) |
| For Annualized Wage Over | Base Amt | Amount Per Credit/Exemption | Percent Of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18,000.00 | 375.00 | 125.00 | 1.30 | N | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amt | Amount Per Credit/Exemption | Percent Of Excess | 1 st Exempt Override (Y/N) | 1 st Exempt Override | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12,000.00 | 250.00 | 125.00 | 1.30 | N | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | |
| UTAH State | State: UT | | | | | PRMSTD | | | | | | | | | | | | | | | | | | | | | | | | |

| UTAH (UT) | | | | | |
|-----------------------|--|-------------|---------------------|---------|---------|
| Standard Deductions | Effective Date: 01/01/2011 Filing Status: Single | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| | 0.00 | 0.00 | 0.00% | 250.00 | 250.00 |
| | State: UT Effective Date: 01/01/2010 Filing Status: Married | | | | |
| | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum |
| | 0.00 | 0.00 | 0.00% | 375.00 | 375.00 |
| UTAH State Tax Tables | State: UT Effective Date: 01/01/2011 Filing Status: Single | | | | PRMSTT |
| | For Taxable Income Over | Base Tax | Percent of Excess | | |
| | 0.00 | 0.00 | 1.30% | | |
| | State: UT Effective Date: 01/01/2011 Filing Status: Married | | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | |
| | 0.00 | 0.00 | 1.30% | | |

Processing

Tax Calculation & Special Programming

 Indicates special programming

| | Calculation | Related Screens |
|------------------------------|--|---|
| | Gross Pay | Maintain Payroll Edit Table |
| Less | UT Tax Exempt Deduction Amounts | Deductions |
| Less | UT Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |
| | Apply Annual Taxable Wages to the appropriate State Tax Table. $\text{Initial Annualized State Tax Liability} = ((\text{Annual Taxable Wages} - \text{For Taxable Income Over}) \times \text{Percent of Excess}) + \text{Base Tax}$ | 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 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.  $((\text{Withholding State Exemptions} \times \text{Amount Per Personal Credit}) + \text{Base Credit Amt}) - ((\text{Utah Taxable Wages} - \text{For Annualized Wages Over}) \times \text{\% of Excess})$ | Employee Taxes Withholding State Credits State Tax Allowances and Credits Base (Credit) Amount For Annualized Wages Over % of Excess |
| Equals | Annualized State Tax Liability | |
| Divided 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 | Manage State Taxes |

| | Calculation | Related Screens |
|---------------|--------------------------------|------------------------|
| | the nearest dollar. | |
| Equals | Tax Withholding for pay period | |

Vermont (VT)

State Information

Vermont Withholding Tables

<http://www.state.vt.us/tax/pdf.word.excel/business/2015-Withholding-Instructions-Charts-Tables.pdf>

Vermont Income Tax Withholding Exemption Certificate (W-4VT)

<http://www.state.vt.us/tax/pdf.word.excel/forms/business/w4vt.pdf>

Data Setup for Vermont

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 claims a filing status of Married or Civil Union on the W-4VT form. ▪ Single: 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 | State: VT (Vermont) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 | |
| | Unemp Limit | 16,400.00 | |
| | Unemp Rate | Bring the SUTA Rate forward from the most recent Vermont State Taxes record. | |
| | Tax Rate Supp | 24% | |
| | Tax Based On | G | |

| VERMONT (VT) | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------------|--|---------------------|---------|---------|---------------------------|-------------|---------------------|---------|---------|------|------|-------|------|------|--------------------------|-------------|---------------------|---------|---------|------|------|-------|------|------|------------------------------------|
| | Round W/H Amount (CP7) | N | | | | | | | | | | | | | | | | | | | | | | | |
| | Fed W/H Credit Limit | 0.00 | | | | | | | | | | | | | | | | | | | | | | | |
| | FICA W/H Credit Limit | 0.00 | | | | | | | | | | | | | | | | | | | | | | | |
| | Exempt Amount Married | 4,000.00 | | | | | | | | | | | | | | | | | | | | | | | |
| | Exempt Amount Single | 4,000.00 | | | | | | | | | | | | | | | | | | | | | | | |
| | Exempt Amount Other | 0.00 | | | | | | | | | | | | | | | | | | | | | | | |
| | Dependent Credit Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | | |
| | Credit Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | | |
| VERMONT State Standard Deductions | <p>State: VT Effective Date: 01/01/2015 Filing Status: Married</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>0.00%</td> <td>0.00</td> <td>0.00</td> </tr> </tbody> </table> <p>State: VT Effective Date: 01/01/2015 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>0.00</td> <td>0.00</td> <td>0.00%</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 | 0.00% | 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 Standard Deductions (PRMSSD) |
| 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 | | | | | | | | | | | | | | | | | | | | | |
| VERMONT State Tax Tables | <p>State: VT Effective Date: 01/01/2015 Filing Status: Married</p> | | | | State Tax Tables (PRMSTT) | | | | | | | | | | | | | | | | | | | | |

| VERMONT (VT) | | | |
|-----------------------------------|-------------------------|-----------|-------------------|
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 0.00% |
| | 8,000.00 | 0.00 | 3.55% |
| | 68,700.00 | 2,154.85 | 6.80% |
| | 159,800.00 | 8,349.65 | 7.80% |
| | 239,050.00 | 14,531.15 | 8.80% |
| | 420,100.00 | 30,463.55 | 8.95% |
| State: VT | | | |
| Effective Date: 01/01/2015 | | | |
| Filing Status: Single | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess |
| | 0.00 | 0.00 | 0.00% |
| | 2,650.00 | 0.00 | 3.55% |
| | 39,750.00 | 1,317.05 | 6.80% |
| | 93,050.00 | 4,941.45 | 7.80% |
| | 191,600.00 | 12,628.35 | 8.80% |
| | 413,800.00 | 32,181.95 | 8.95% |

Processing

Non-Bonus Tax Calculation

| | Calculation | Related Screens |
|-------------|---------------------------------|-----------------------------|
| | Gross Pay | Maintain Payroll Edit Table |
| Less | VT Tax Exempt Deduction Amounts | Deductions |

| | Calculation | Related Screens |
|------------------------------|--|-------------------------------|
| Less | VT Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |
| Equals | Annualized Adjusted Gross Income | |
| Less | Exemption Amount (Withholding State Exemptions x Amount per Exemption) | 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 | |
| Divided 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 | |

Bonus Tax Calculation

 Indicates special programming

| | Calculation | Related Screens |
|--------------|--|-----------------|
| | Taxable Wages | Calculated |
| Times |  If the bonus amount > 1,000,000 Then the VT Withholding Amount = $24\% \times (25\% \times \text{Taxable Wages})$ Else if the bonus amount <= 1,000,000 Then the VT Withholding Amount = $24\% \times (39.6\% \times \text{Taxable Wages})$ | Calculated |

Virginia (VA)

State Information

Virginia Withholding Tax Guide

<http://www.tax.virginia.gov/taxforms/Business/Withholding%20Tax/Employer%20Withholding%20Instructions.pdf>

Virginia Income Tax Withholding Exemption Certificate (VA-4)

<http://www.tax.virginia.gov/taxforms/Business/Withholding%20Tax/VA-%204.pdf>

Data Setup for Virginia

Employee Taxes Screen/Employee Payroll Setup Menu

| | |
|---------------------------------|---|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Both: Select this filing status if the employee's marital status is not known. ▪ 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) | | | |
|-------------------------|-----------------------------|--|-------------------------|
| VIRGINIA State Taxes | State: VA (Virginia) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2008 | |
| | Unemp Limit | 8,000.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Virginia State Taxes record. | |
| | Tax Rate Supp | 0.00% | |
| | Tax Based On | G | |

| VIRGINIA (VA) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---------------------|----------|--------------------------|-------------|---------------------|---------|---------|------|------|-------|----------|----------|--------------------------|-------------|---------------------|---------|---------|------|------|-------|----------|----------|-----|------|---------|---------|---------|--|--|--|--|--|--------|
| | Round W/H Amount (CP7) | N | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Fed W/H Credit Limit | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | FICA W/H Credit Limit | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Exempt Amount Married | 930.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Exempt Amount Single | 930.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Exempt Amount Other | 930.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Dependent Credit Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Credit Amount | 0.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| VIRGINIA State Standard Deductions | <p>State: VA Effective Date: 01/01/2008 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>0.00</td> <td>0.00</td> <td>0.00%</td> <td>3,000.00</td> <td>3,000.00</td> </tr> </tbody> </table> <p>State: VA Effective Date: 01/01/2008 Filing Status: Married</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>0.00%</td> <td>3,000.00</td> <td>3,000.00</td> </tr> </tbody> </table> <p>State: VA Effective Date: 01/01/2008 Filing Status: Both</p> <table border="1"> <thead> <tr> <th>For</th> <th>Base</th> <th>Percent</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 | 0.00% | 3,000.00 | 3,000.00 | For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | 0.00 | 0.00 | 0.00% | 3,000.00 | 3,000.00 | For | Base | Percent | Minimum | Maximum | | | | | | PRMSTD |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.00% | 3,000.00 | 3,000.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For Annualized Wage Over | Base Amount | Percent Over Excess | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0.00 | 0.00 | 0.00% | 3,000.00 | 3,000.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| For | Base | Percent | Minimum | Maximum | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| VIRGINIA (VA) | | | | | | |
|--|---|-------------------|-------------------|----------|----------|--------|
| | Annualized Wage Over | Amount | Over Excess | | | |
| | 0.00 | 0.00 | 0.00% | 3,000.00 | 3,000.00 | |
| VIRGINIA State Tax Tables | State: VA Effective Date: 01/01/2011 Filing Status: Both | | | | | PRMSTT |
| | For Taxable Income Over | Base Tax | Percent of Excess | | | |
| | 0.00 | 0.00 | 2.00% | | | |
| | 3,000.00 | 60.00 | 3.00% | | | |
| | 5,000.00 | 120.00 | 5.00% | | | |
| | State: VA Effective Date: 01/01/2008 Filing Status: Single | | | | | |
| | For Taxable Income Over | Base Tax | Percent of Excess | | | |
| | 0.00 | 0.00 | 2.00% | | | |
| | 3,000.00 | 60.00 | 3.00% | | | |
| | 5,000.00 | 120.00 | 5.00% | | | |
| State: VA Effective Date: 01/01/2011 Filing Status: Married | | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | |
| 0.00 | 0.00 | 2.00% | | | | |
| 3,000.00 | 60.00 | 3.00% | | | | |
| 5,000.00 | 120.00 | 5.00% | | | | |

Processing

Tax Calculation

| | Calculation | Related Screens |
|------------------------------|--|-----------------------------|
| | Gross Pay | Maintain Payroll Edit Table |
| Less | VA Tax Exempt Deduction Amounts | Deductions |
| Less | VA Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |
| Equals | Annualized Adjusted Gross Income | |
| Less | Standard Deduction Amount | State Standard Deductions |
| Less | Exemption Amount (Withholding State Exemptions x Amount per Exemption) | Employee Taxes State Tax |
| 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 | |
| Divided 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 | |

Washington (WA)

Data Setup for Washington

| WASHINGTON (WA) | | | |
|------------------------|-------------------------------|--|----------------------|
| Washington State Taxes | State: WA (Washington) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 | |
| | Unemp Limit | 42,100.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Washington State Taxes record. | |
| | Tax Rate Supp | 0.00% | |
| | 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 | |

West Virginia (WV)

State Information

West Virginia Employer Withholding Instructions and Tax Tables

<http://www.state.wv.us/taxrev/uploads/lt100-1.pdf>

(Also includes a copy of the West Virginia Withholding Exemption Certificate (WV/IT-104))

Data Setup for West Virginia

Employee Taxes Screen/Employee Payroll Setup Menu

| | |
|---------------------------------|---|
| Withholding State Filing Status | <ul style="list-style-type: none"> ▪ Both: 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 Both is used in Costpoint. ▪ Misc. Status 1: 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) | | |
|------------------------------|----------------------------------|---|
| WEST VIRGINIA State Taxes | State: WV (West Virginia) | State Taxes (PRMSTI) |
| | State | WV |
| | Effective Date | 01/01/2009 |
| | Unemp Limit | 12,000.00 |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent West Virginia State Taxes record. |
| | Tax Rate Supp | 0.00 |

| WEST VIRGINIA (WV) | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|---------------------|---------|---------------------------|-------------|---------------------|---------|---------|------|------|-------|------|------|--------------------------|-------------|---------------------|---------|---------|------|------|-------|------|------|------------------------------------|
| | 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 | | | | | | | | | | | | | | | | | | | | | | |
| WEST VIRGINIA State Standard Deductions | <p>There is no standard deduction for West Virginia.</p> <p>State: WV</p> <p>Effective Date: 01/01/2007</p> <p>Filing Status: Both</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>0.00%</td> <td>0.00</td> <td>0.00</td> </tr> </tbody> </table> <p>State: WV</p> <p>Effective Date: 01/01/2007</p> <p>Filing Status: Misc Status 1</p> <p>(Optional Two-Earner Percentage Method)</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>0.00%</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 | 0.00% | 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 Standard Deductions (PRMSSD) |
| 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 | | | | | | | | | | | | | | | | | | | | |
| WEST VIRGINIA State Tax Tables | <p>State: WV</p> <p>Effective Date: 01/01/2007</p> <p>Filing Status: Both</p> <p>(Optional Two-Earner Percentage Method)</p> | | | State Tax Tables (PRMSTT) | | | | | | | | | | | | | | | | | | | | |

| WEST VIRGINIA (WV) | | | |
|-------------------------------------|-------------------------|----------|-------------------|
| | 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: 01/01/2007 | | | |
| Filing Status: Misc Status 1 | | | |
| | 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 | Maintain Payroll Edit Table |
| Less | WV Tax Exempt Deduction Amounts | Deductions |
| Less | WV Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | Pay Periods |

| | Calculation | Related Screens |
|------------------------------|--|--|
| Equals | Annualized Adjusted Gross Income | |
| Less | Exemption Amount (Withholding State Exemptions x Amount per Exemption) | Employee Taxes State Tax Allowances and Credits |
| 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 | |
| Divided 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 | |

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)

<http://www.revenue.wi.gov/forms/with/w-204f.pdf>

Data Setup for Wisconsin

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: 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) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2013 | |
| | Unemp Limit | 14,000.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Wisconsin State Taxes record. | |
| | Tax Rate Supp | 0.00 | |
| | Tax Based On | G | |

| WISCONSIN (WI) | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|---------------------|---------|--------------------------|-------------|---------------------|---------|---------|------|---------------------------------|-------|------|------|--------------------------|-------------|---------------------|---------|---------|------|------|-------|------|------|---|
| | 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 | | | | | | | | | | | | | | | | | | | | | | |
| WISCONSIN State Standard Deductions | <p>There is no standard deduction for Wisconsin.</p> <p>State: WI</p> <p>Effective Date: 01/01/2013</p> <p>Filing Status: Married</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>0.00%</td> <td>0.00</td> <td>0.00</td> </tr> </tbody> </table> <p>State: WI</p> <p>Effective Date: 01/01/2013</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>0.00</td> <td>0.00</td> <td>0.00%</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 | 0.00% | 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 Standard Deductions (PRMSSD) |
| 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 | | | | | | | | | | | | | | | | | | | | |
| WISCONSIN State Tax Tables | <p>State: WI</p> <p>Effective Date: 01/01/2014</p> <p>Filing Status: Married</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></td> <td></td> <td></td> </tr> </tbody> </table> | | | For Taxable Income Over | Base Tax | Percent of Excess | | | | State Tax Tables (PRMSTT) | | | | | | | | | | | | | | |
| For Taxable Income Over | Base Tax | Percent of Excess | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | |

| WISCONSIN (WI) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|------------|-------------------|---------|-------------------------|----------|-------------------|------|------|---------|----------|------|---------|-----------|--------|---------|-----------|--------|---------|-----------|----------|---------|-----------|----------|---------|------------|-----------|---------|
| | 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% | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>State: WI Effective Date: 01/01/2014 Filing Status: Single</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>5,730.00</td> <td>0.00</td> <td>4.0000%</td> </tr> <tr> <td>15,200.00</td> <td>378.80</td> <td>4.4800%</td> </tr> <tr> <td>16,486.00</td> <td>436.41</td> <td>6.5408%</td> </tr> <tr> <td>26,227.00</td> <td>1,073.55</td> <td>7.0224%</td> </tr> <tr> <td>62,950.00</td> <td>3,652.39</td> <td>6.2700%</td> </tr> <tr> <td>240,190.00</td> <td>14,765.34</td> <td>7.6500%</td> </tr> </tbody> </table> | | | | 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% |
| 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 | Maintain Payroll Edit Table |

| | Calculation | Related Screens |
|------------------------------|--|-------------------------------|
| Less | WI Tax Exempt Deduction Amounts | Deductions |
| Less | WI Tax Exempt Pay Type Amounts | Pay Type Taxability |
| Times | Pay Frequency | 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 | State Tax Tables |
| Equals | Initial Annualized State Tax Liability | |
| Less | Credit Amount (# of State Withholding Credits x Credit Amount) | Employee Taxes State Taxes |
| Equals | Annualized State Tax Liability | |
| Divided 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 | |

Wyoming (WY)

Data Setup for Wyoming

| WYOMING (WY) | | | |
|------------------------|---------------------------|---|-------------------------|
| Wyoming State Taxes | State: WY(Wyoming) | | State Taxes (PRMSTI) |
| | Effective Date | 01/01/2015 | |
| | Unemp Limit | 24,700.00 | |
| | Unemp Rate | The Deltek Tax Table Update patch will bring the SUTA Rate forward from the most recent Wyoming State Taxes record. | |
| | Tax Rate Supp | 0.00% | |
| | 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 | |



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