



Sage 100 Payroll Tax Update Guide

2019 Q4, revision I

October 30, 2019

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Introduction

This guide describes payroll tax related updates for filing year 2019 and covers changes to withholding tables, standard deductions, exemptions, and wage base limits that have been made to the online Sage 100 payroll tax database. It is a supplement to the Payroll Tax Update Report located on the Payroll Utilities menu, which lists the updates that are installed using the Payroll Tax Update utility.

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

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

Installation Instructions

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

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

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

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

Next Steps After Installing Update

Before processing payroll, complete the following steps.

1. Review the [payroll tax changes](#). You may need to make additional changes in Sage 100 Payroll. Additional changes and information are listed in the Items Changed column and are prefaced with **Note**.
2. Verify that all applicable employer tax rates are setup for the current tax filing year.
 - a. Open **Payroll > Setup > Company Tax Group Setup**.
 - b. Select the applicable **Tax Group**.
 - c. On the **Additional** tab, make sure a G/L account number is selected for each tax.
 - d. On the **Tax Rates** tab, select a **Tax** from the list.
 - e. Enter the **Effective Date** and your company's **Tax Rate**.
 - f. Repeat steps d and e above for **each** tax that pertains to your company.
 - g. Click **Accept**.
3. Complete the steps above for each jurisdiction for which you process payroll **and** for each of your Sage 100 companies for which you process payroll.

Payroll Tax Changes

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

October 3, 2019 Deployment

The following changes were included in the tax update that was deployed October 3, 2019. Unless otherwise noted, these tax changes were effective as of October 1, 2019.

State Taxes

Code	Description	Item Changed	Amount
MN	Minnesota	Withholding tax tables	
VA	Virginia	Standard deduction increase	4,500

New Local Taxes

Code	Description of Item Changed	Amount
WV-FAYCO-MONCT	Montgomery (Fayette County), West Virginia service fee	\$1.00/weekly
	Note: Effective July 1, 2019	

Local County Income Taxes

The following local county income tax rates increased for Indiana residents and non-residents. These tax rate changes are effective as of October 1, 2019.

Code	Description of Item Changed	Amount
IN-CLYCO	Clay County	2.35%
IN-CLICO	Clinton County	2.45%
IN-DUBCO	Dubois County	1.2%
IN-FAYCO	Fayette County	2.57%
IN-GRECO	Greene County	1.95%
IN-HANCO	Hancock County	1.94%
IN-HENCO	Hendricks County	1.7%
IN-JOHCO	Johnson County	1.2%
IN-OHICO	Ohio County	1.5%
IN-OWECO	Owen County	1.4%
IN-PUTCO	Putnam County	2.1%
IN-SULCO	Sullivan County	1.7%
IN-WTLCO	Whitley County	1.6829%

Local Services Tax (LST) Annual Amount Updated

Code	Description of Item Changed	Amount
PA-SULCO-DUSBO-SULSD	Sullivan SD (Sullivan County), Pennsylvania	\$0

August 15, 2019 Deployment

The following changes were included in the tax update that was deployed August 14, 2019. Unless otherwise noted, these tax changes were effective as of August 1, 2019.

New Local Taxes

Code	Description of Item Changed	Amount
OH-BELCO-BRIVI	Bridgeport Village (Belmont County), Ohio	1%
OH-CLECO-MFSCT	Milford JEDD VI (Clermont County), Ohio	1%
OH-LICCO-EROCT	Etna-Reynoldsburg JEDD 1 (Licking County), Ohio Note: Effective September 25, 2018	2%
OH-LICCO-ERTCT	Etna-Reynoldsburg JEDD 2 (Licking County), Ohio Note: Effective September 25, 2018	2%
OH-LICCO-ERHCT	Etna-Reynoldsburg JEDD 3 (Licking County), Ohio Note: Effective September 25, 2018	2%

Occupational Taxes

Code	Description of Item Changed	Amount
KY-SIMCO	Simpson County, Kentucky wage cap removed Note: Effective July 1, 2019	
KY-MATCO	Martin County, Kentucky rate increase Note: Effective July 1, 2019	2%
KY-MTGCO-JEFCT	Jeffersonville (Montgomery County), Kentucky rate increase Note: Effective July 1, 2019	2%
KY-MTGCO-CAMCT	Camargo (Montgomery County), Kentucky rate increase Note: Effective July 1, 2019	2%

July 9, 2019 Deployment

The following changes were included in the tax update that was deployed July 9, 2019. Unless otherwise noted, these tax changes are effective as of July 1, 2019.

State Taxes

Code	Description	Item Changed	Amount
ID	Idaho	Withholding tax tables Note: Retroactive to January 1, 2019	

Massachusetts Paid Family and Medical Leave **Revision**

Code	Description of Item Changed	Amount
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Note: Massachusetts delayed the implementation of the new family and medical leave by three months to be effective October 1, 2019. Also, the payroll tax rate will increase to .75%. The rate is broken down as follows:

MAPFML	Massachusetts Paid Family and Medical Leave (Employee)	.378%
MAPFMLERLIAB	Massachusetts Paid Family and Medical Leave (Employer)	.372%

Notes:

- If these taxes are applicable to your business, your employer **and** employee tax rates must be manually entered in Company Tax Group Setup on the Tax Rates tab.
- You must have Sage 100 Payroll 2.19.4 installed to have both of these taxes available.

Local Tax Rate Changes

Code	Description of Item Changed	Amount
PA-PHICO-PHISD-PHICT	Philadelphia City (Philadelphia County), Pennsylvania rate increase for Residents	3.8712%
PA-PHICO-PHISD-PHICT-NR	Philadelphia City (Philadelphia County), Pennsylvania rate increase for Non-Residents	3.4481%

School District Tax Rate Changes

Code	Description of Item Changed	Amount
PA-DELCO-CHECT-CHESD-NR	Chester-Upland SD (Delaware County), Pennsylvania rate increase for Non-Residents	2%
PA-MERCO-FARCT-FARSD-NR	Farrell SD (Mercer County), Pennsylvania rate increase for Non-Residents	1%
PA-ALLCO-WOOSD-RANBO-NR	Woodland Hills SD (Allegheny County), Pennsylvania rate increase for Non-Residents	1%

Local Services Tax (LST) Annual Amount Updated

Code	Description of Item Changed	Amount
PA-SULCO-DUSBO-SULSD	Sullivan SD (Sullivan County), Pennsylvania	\$10

Employer Local Tax Rate Changes

Code	Description of Item Changed	Amount
NJ-INDCO-NYJWD	New Jersey-New York Waterfront, New Jersey tax rate decrease	1.8%
NY-INDCO-NYJWD	New York-New Jersey Waterfront, New York tax rate decrease	1.8%

Occupational Taxes

Code	Description of Item Changed	Amount
KY-MTGCO	Montgomery County, Kentucky rate increase	2%
KY-SIMCO	Simpson County, Kentucky rate increase	1%
KY-BATCO	Bath County, Kentucky rate increase	2%

June 4, 2019 Deployment

The following changes were included in the tax update that was deployed June 4, 2019. Unless otherwise noted, these tax changes are effective as of July 1, 2019.

New Employee Taxes

Code	Description of Item Changed	Amount
MAPFML	Massachusetts Paid Family and Medical Leave	.318%

New Employer Taxes

Code	Description of Item Changed	Amount
MAPFMLERLIAB	Massachusetts Paid Family and Medical Leave Note: If this tax is applicable to your business, your employer tax rate must be entered in Company Tax Group Setup.	.312%

Local Tax Rate Increases

Code	Description of Item Changed	Amount
OH-CUYCO-BRAV	Bratenahl Village (Cuyahoga County), Ohio Note: Effective June 1, 2019	2%
OH-FRACO-GAHCT	Gahanna City (Franklin County), Ohio	2.5%
OH-PORCO-MOGVI	Mogadore City (Portage County), Ohio	2.5%
OH-SUMCO-MOGVI	Mogadore City (Summit County), Ohio	2.5%
OH-STACO-NAVVI	Navarre Village (Stark County), Ohio	1.75%
OH-HAMCO-SPRCT	Springdale City (Hamilton County), Ohio	2%

Occupational Taxes

Code	Description of Item Changed	Amount
KY-HRDGO-VINCT	Vine Grove City (Hardin County), Kentucky rate increase	2%
Note: Effective April 1, 2019		

April 25, 2019 Deployment

The following changes were included in the tax update that was deployed April 25, 2019.

New Employer Taxes

Code	Description of Item Changed	Amount
DCPFLERLIAB	District of Columbia—Universal Paid Leave Amendment (UPLA)	0.62%
Note: Effective April 1, 2019		

New Local Taxes

Code	Description of Item Changed	Amount
OH-HANCO-MBLVI	Mount Blanchard Village (Hancock County), Ohio—Local Income Tax	1%

Local Tax Rate Changes

Code	Description of Item Changed	Amount
OH-HAMCO-INDVI	Indian Hill Village (Hamilton County), Ohio—Local Income Tax rate decrease	0.525%
PA-ALLCO-WOOSD-BRDGO-NR	Braddock Borough, Woodland Hills School District (Allegheny County), PA Non-Resident earned income tax rate decrease.	1.1%
Note: Rate for residents remains unchanged at 1.3%		

Pennsylvania Local Services Taxes (LST) Annual Amount Increases

Code	Description of Item Changed	Annual LST Amount
PA-CAMCO-CONTP-CONSD	Conemaugh Township, Conemaugh Valley School District (Cambria County) LST	52
PA-MCKCO-KEATP-SMESD	Keating Township, Smethport School District (McKean County) LST	52

Occupational Taxes

Code	Description of Item Changed	Amount
KY-MORCO-WLICT	West Liberty City (Morgan County), Kentucky rate increase Note: Effective April 1, 2019	1%
KY-CUMCO	Cumberland County, Kentucky rate increase Note: Effective April 1, 2019	1.75%

January 31, 2019 Deployment

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

Federal and State Taxes

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

Local Tax Rate Increases

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

January 10, 2019 Deployment

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

Federal and State Taxes

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

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

Employer Other Taxes

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

Local Tax Rate Increases

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

Local Tax Rate Decreases

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

New Pennsylvania Local Services Taxes (LST)

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

Pennsylvania Local Services Taxes (LST) Annual Amount Increases

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

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

December 27, 2018 Deployment

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

Federal and State Taxes

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

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

Employer Other Taxes

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

Local Taxes

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

December 13, 2018 Deployment

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

Federal and State Taxes

Code	Description	Item Changed	Amount
FED	Federal	Social Security wage base increase	132,900
CA	California	Withholding tax tables	
CA	California	Personal exemption increase	129.80
CA	California	State Disability Insurance (SDI) wage base increase	118,371
CA	California	Standard exemption increase: Single, Married Dual Inc/Multi Emp, Married 0-1 allowances	4,401
		Head of Household, Married 2+ allowances	8,802
CA	California	Low income exemption increase: Single, Married Dual Inc/Multi Emp, Married 0-1 allowances	14,573
		Head of Household, Married 2+ allowances	29,146
CO	Colorado	UI wage base increase	13,100
GA	Georgia	Withholding tax tables	
GA	Georgia	Standard deduction increase: Married Filing Joint	6,000
		Single/Head of Household	4,600
		Married Filing Separately	3,000
GA	Georgia	Regular & Supplemental withholding rate decrease	5.75%
GU	Guam	Withholding tax tables	
IA	Iowa	Withholding tax tables	
IA	Iowa	Standard deduction increase: 0 or 1 Allowance	1,690
		2 or more Allowances	4,160
IA	Iowa	UI wage base increase	30,600
KY	Kentucky	UI wage base increase	10,500
ME	Maine	Withholding tax tables	
ME	Maine	Dependent exemption increase	4,200
MN	Minnesota	UI wage base increase	34,000

Code	Description	Item Changed	Amount
MO	Missouri	UI wage base decrease	12,000
MP	Northern Marina Islands	Withholding tax tables	
MT	Montana	UI wage base increase	33,000
NC	North Carolina	Withholding tax tables	
NC	North Carolina	Standard deduction increase:	
		Single, Married, Surviving Spouse	10,000
		Head of Household	15,000
NC	North Carolina	Regular & Supplemental withholding rate decrease	5.35%
NC	North Carolina	UI wage base increase	24,300
NJ	New Jersey	State Disability Insurance (SDI) rate decrease	.17%
NJ	New Jersey	State Disability Insurance (SDI) wage base increase	34,400
NJ	New Jersey	Family Leave Insurance (FLI) rate decrease	.08%
NJ	New Jersey	Family Leave Insurance (FLI) wage base increase	34,400
NJ	New Jersey	UI wage base increase	34,400
NM	New Mexico	UI wage base increase	24,800
NV	Nevada	UI wage base increase	31,200
NY	New York	UI wage base increase	11,400
NY	New York	Paid Family Leave increase	.153%
OK	Oklahoma	UI wage base increase	18,100
OR	Oregon	UI wage base increase	40,600
OR	Oregon	Workers Benefit Fund decrease	2.4 cents/hour
VT	Vermont	UI wage base decrease	15,600
WA	Washington	UI wage base increase	49,800
WA	Washington	Family Paid Leave Total Premium	0.4%
		Employee Premium	0.2533%
		Employer Premium	0.1467%
WY	Wyoming	UI wage base increase	25,400

New Local Taxes

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

New School District Taxes

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

Local Tax Rate Increases

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

Occupational Tax Rate Increases

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

School District Tax Rate Increases

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

Local Tax Wage Base Increases

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