



Sage 100 Payroll Tax Update Guide

2021 Q4, revision Q

November 18, 2021

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Introduction

This guide describes payroll tax related updates for tax filing year 2021 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 Payroll that are compatible with Sage 100 2018 and later.

Installation instructions

To verify whether you have the latest tax update installed:

1. Select **Payroll > Utilities > Payroll Tax Update**.
2. Click **Proceed** to download and install the latest tax update.
3. To access this task, the Allow Payroll Tax Update security event check box must be selected for your role in Role Maintenance. Select **Payroll > Utilities > Payroll Tax Update**.

Next steps after installing the payroll tax update

Before processing payroll for the new tax year and after installing each tax update, complete the following steps.

1. Review the [list of payroll tax changes](#). You may need to make some additional changes in Sage 100. Additional changes are listed in the Items Changed column and are prefaced with **Note**.
2. Run the **Payroll Status Check** utilities located on the Payroll Utilities menu. For more information, see [knowledgebase article 101808](#) or search *Payroll Status Check* in Sage 100 help.
3. For the **Federal** and **each states' Tax Group** for which you process payroll, verify that your correct employer unemployment tax rate as well as any other applicable employer tax rates are entered for the new tax filing year.
 - a. Select Payroll > Setup > Company Tax Group Setup.
 - b. Select the applicable tax group.
 - c. Click the Tax Rates tab.
 - d. Select the applicable tax from the Tax list.
 - e. Enter the effective date and your company's tax rate.
 - f. Click Accept.
4. Complete the steps above for any remaining states for **each of the Sage 100 companies** in which you process payroll.

Payroll Tax Changes for Tax Year 2021

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.

Because Sage must wait for state tax agencies and the IRS to post their tax changes for the new tax year, multiple tax updates may be deployed as needed throughout the months of December and January.

November 18, 2021 Deployment

The following changes were included in the tax update that was deployed November 18, 2021. Unless otherwise noted, these tax changes are effective as of November 1, 2021.

EXPIRED Federal Taxes

Code	Description of Items Changed
Expire changes implemented under FFCRA and Extended by ARPA, Effective for Leave Taken Before October 1, 2021. Note: Effective: December 31, 2021	
The following Earnings Tax Rules will expire effective December 31, 2021:	
-800121	Emergency Paid Sick Leave - Self
-800123	Emergency Paid Family and Medical Leave
-800125	Emergency Paid Sick Leave - Others
The following Federal taxes will expire effective December 31, 2021:	
FMEDEPFMLERLIAB	Federal Medicare Tax EPFML Employer Liability
FMEDEPFMLWH	Federal Medicare Tax EPFML Withholding
FSOCEPFMLERLIAB	Federal Social Security Tax EPFML Employer Liability
FSOCEPFMLWH	Federal Social Security Tax EPFML Withholding
FMEDEPSLOERLIAB	Federal Medicare Tax EPSLO Employer Liability
FMEDEPSLOWH	Federal Medicare Tax EPSLO Withholding
FSOCEPSLOERLIAB	Federal Social Security Tax EPSLO Employer Liability
FSOCEPSLOWH	Federal Social Security Tax EPSLO Withholding
FMEDEPSLSERLIAB	Federal Medicare Tax EPSLS Employer Liability
FMEDEPSLSWH	Federal Medicare Tax EPSLS Withholding
FSOCEPSLSERLIAB	Federal Social Security Tax EPSLS Employer Liability
FSOCEPSLSWH	Federal Social Security Tax EPSLS Withholding

New Local Income Taxes

Code	Description of Items Changed	Amount
OH-LICCO-ERSCT	Edna-Reynoldsburg JEDD 7 (Licking county), Ohio Note: Effective August 31, 2021	2%

October 21, 2021 Deployment

The following changes were included in the tax update that was deployed October 21, 2021. Unless otherwise noted, these tax changes are effective as of October 1, 2021.

New Local Income Taxes

Code	Description of Items Changed	Amount
OH-FRACO-SHACT	Sharon TP JEDD CT (Franklin county), Ohio	2.5%

County Income Taxes

Code	Description of Items Changed	Amount
IN-OWECO	Owen County, Indiana	2.5%
IN-WRKCO	Warren County, Indiana	1%

Local Earned Income Tax

Code	Description of Items Changed	Amount
PA-PIKCO-MILBO- DELSD	Milford Borough, Delaware Valley SD (Pike county), Pennsylvania	1%

September 23, 2021 Deployment

The following changes were included in the tax update that was deployed September 23, 2021. Unless otherwise noted, these tax changes are effective as of October 1, 2021.

New Local Income Taxes

Code	Description of Items Changed	Amount
OH-FRACO-JTWCT	Jefferson TP-Whitehall JEDD (Jefferson County), Ohio Note: Effective January 1, 2021	2.5%

August 19, 2021 Deployment

The following changes were included in the tax update that was deployed August 19, 2021. Unless otherwise noted, these tax changes are effective as of July 1, 2021.

State Taxes

Code	Description	Items Changed	Amount
ID	Idaho	Withholding Tax Tables Note: Effective January 1, 2021	
ID	Idaho	Supplemental Tax Rate decrease Note: Effective January 1, 2021	6.5%
ID	Idaho	Child Tax Credit Allowance increase Note: Effective January 1, 2021	\$3,154/annual
KS	Kansas	Withholding Tax Tables Note: Effective January 1, 2021	
OH	Ohio	Withholding Tax Tables Note: Effective September 1, 2021	

New York-New Jersey Waterfront Payroll Tax—Employer Tax Decreases

Code	Description of Items Changed	Amount
NJ-INDCO-NYJWD	New York-New Jersey Waterfront Payroll Tax, New Jersey	1.6%
NY-INDCO-NYJWD	New York-New Jersey Waterfront Payroll Tax, New York	1.6%

Occupational Taxes

Code	Description of Items Changed	Amount
KY-KENCO-PARCT	Park Hills (Kenton County), Kentucky	Removed maximum wage limit
KY-JEFCO-SHICT	Shively (Jefferson County), Kentucky tax rate increase	2%

Pennsylvania Local Services Tax (LST) Decrease

Code	Description of Items Changed	Amount
PA-SOMCO-BENBO	Benson (Somerset County), Pennsylvania Note: Effective January 1, 2021	\$5/annual

July 15, 2021 Deployment

The following changes were included in the tax update that was deployed July 15, 2021. Unless otherwise noted, these tax changes are effective as of July 1, 2021.

State Taxes

Code	Description	Items Changed	Amount
NY	New York	Withholding Tax Tables	

Code	Description	Items Changed	Amount
NY	New York	Supplemental Withholding tax rate	13.78%
NY	New York-Yonkers	Withholding Tax Tables	
NY	New York-Yonkers	Supplemental Withholding tax rate (Resident)	2.30815%

New Local Income Taxes

Code	Description of Items Changed	Amount
OH-WARCO-LYTCT	Lytle Five Points JEDD CT (Warren County), Ohio Note: Effective January 15, 2006	1.5%
OH-DARCO-YORVI	Yorkshire VI (Darke County), Ohio	1%

REVISED: Local Income Taxes

Code	Description of Items Changed
OR-MULCO	Multnomah County Preschool for All Income Tax (Oregon)
OR-INDCO-METRD	Metro Supportive Housing Services Income Tax (Oregon)

The City of Portland Revenue Division has updated the Employee Opt In/Out Form (Form Revision Date: 6/11/2021) for the Metro Supportive Housing Services (SHS) Income Tax and the Multnomah County Preschool for All (PFA) Income Tax. Based on the change to the selections in the Opt In portion of the form, the following change has been made for the Single Opt In Form and Joint Opt In Form filing statuses in Sage 100.

For existing employees who have completed the Opt In/Out form with a selection in the Opt In section and who have a filing status with an annual withholding amount, you must change to a per paycheck withholding amount. On the Taxes tab In Employee Maintenance for the Multnomah County PFA or Metro SHS tax line, change the amount in the Override Amt field to the per paycheck withholding amount.

For new employees who have completed the Opt In/Out form and made a selection in the Opt In section, you must enter the per paycheck withholding amount from the form in Employee Maintenance on the Taxes tab. For the Multnomah County PFA or Metro SHS tax line, do the following:

1. In the **Tax Calc Override** field, select **Add an Amount**.
2. In the **Override Amt** column, enter the **per paycheck** amount from the employee's form.

Note: During Tax Calculation for the Single Opt In Form and Joint Opt In Form filing statuses, the **per paycheck** withholding amount will now be used. The tax amount will be equal to the amount entered in Employee Maintenance rounded to the nearest dollar.

Local Income Tax Rate Increase

Code	Description of Items Changed	Amount
OH-WARCO-TURCT	Turtlecreek-Monroe Raceway JEDD (Warren County), Ohio Note: Effective January 1, 2020	2%

Occupational Tax Rate Decrease

Code	Description of Items Changed	Amount
KY-KENCO-FWRCT	Fort Wright (Kenton County), Kentucky	.99%

Pennsylvania Local Income Tax Rate Increases

Code	Description of Items Changed	Amount
PA-ALLCO-WOOSD-BRDBO	Braddock BO, Woodland Hills (Allegheny County), Pennsylvania	1.5%
PA-PHICO-PHISD-PHICT	Philadelphia CT, Philadelphia City SD, Pennsylvania (Non-Resident)	3.4481%

Pennsylvania Local Income Tax Rate Decreases

Code	Description of Items Changed	Amount
PA-CAMCO-FRABO-CONSD	Franklin BO, Conemaugh Valley (Cambria County), Pennsylvania Note: Effective January 1, 2021	Resident: 1.1% Non-Resident: 1%
PA-PHICO-PHISD-PHICT	Philadelphia CT, Philadelphia City SD, Pennsylvania (Resident)	3.8398%

Pennsylvania Local Services Tax (LST) Increases

Code	Description of Items Changed	Amount
PA-LYCCO-DUBBO-SWISD	Dubois town BO, S Williamsport SD (Lycoming County), Pennsylvania Note: Effective January 1, 2021	\$52/annual
PA-SCHCO-MECBO-POTSD	Mechanicsville BO, Pottsville SD (Schuylkill County), Pennsylvania Note: Effective January 1, 2021	\$52/annual

EXPIRED Transfer School District Income Tax and Local Services Tax (LST) from:

Code	Description of Items Changed
PA-YORCO-WASTP-DOVSD	Washington TP, Dover SD (York County), Pennsylvania Note: Expiration effective June 30, 2021

Transfer School District Income Tax to:

Code	Description of Items Changed	Amount
PA-YORCO-WASTP-NORS	Washington TP, North York County SD (York County), Pennsylvania	Resident: 1.25% Non-Resident: 1%
	Local Service Tax (LST):	\$0

June 24, 2021 Deployment

The following changes were included in the tax update that was deployed June 24, 2021. Unless otherwise noted, these tax changes are effective as of July 1, 2021.

State Taxes

Code	Description	Items Changed	Amount
NV	Nevada	Nevada Modified Business Tax - Financial Institutions Employer Liability tax rate table Note: Effective retroactively to July 1, 2019	1.378%
NV	Nevada	Nevada Modified Business Tax Employer Liability tax rate table	1.853%

Action Required: To calculate this tax you **must** enter the tax rate in Company Tax Group Setup on the Tax Rates tab.

Note: Effective retroactively to July 1, 2019

New Local Income Tax

Code	Description of Items Changed	Amount
OH-WOOCO-WMIVI	West Millgrove (Wood County), Ohio Note: Effective January 1, 2020	1%

May 27, 2021 Deployment

The following changes were included in the tax update that was deployed May 27, 2021. Unless otherwise noted, these tax changes are effective as of July 1, 2021.

REVISED: Local Income Taxes

Code	Description of Items Changed
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Note: For updated information, see the [REVISED: Local Income Taxes](#) section in the July 15, 2021 Deployment section of this document.

Based on the recent updates to the calculation of Multnomah County Preschool For All (PFA) Income Tax and Metro Supportive Housing Services (SHS) Income Tax by the City of Portland Revenue Division, the following modifications have been made for the following tax codes: **Note:** Effective April 12, 2021

- OR-MULCO Multnomah County Preschool for All Income Tax (Oregon)
- OR-INDCO-METRD Metro Supportive Housing Services Income Tax (Oregon)

The following filing statuses have been added in Sage 100 based on the Employee Opt In/Out Form (Updated 4/12/21) for both the Metro SHS and Multnomah County (PFA) taxes:

- Single – Opt In Form
- Joint - Opt In Form
- No Opt In/Out Form
- Single - Opt Out Form
- Joint - Opt Out Form

Further required action:

Code	Description of Items Changed
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One of these 5 filing statuses **must be selected** for the Multnomah County PFA and Metro SHS taxes. If you currently have the Married or Single filing status selected for an employee, you **must** change to one of the new filing statuses to calculate these taxes. The Multnomah County PFA and Metro SHS taxes will no longer calculate if the Married or Single filing statuses are used.

- **Single Opt In Form and Joint Opt In Form:**

If the Single or Joint Opt In Form filing status is selected and the employee has entered an annual amount to be withheld on the Employee Opt In/Out Form, that annual amount must be entered in Employee Maintenance on the Taxes tab.

On the **Taxes** tab for the Multnomah County PFA **or** Metro SHS tax line:

- In the **Tax Calc Override** field, select **Add an Amount**.
- In the **Override Amt** field, enter the **annual amount** from the employees' Employee Opt In/Out form.

Based on the **annual** amount entered, the tax will be calculated on a per pay period basis when running Tax Calculation.

Note: For Multnomah County PFA and Metro SHS taxes the amount entered in the Tax Override Amount field is an **annual** amount. For all other taxes, the Tax Override Amount field will continue to work as it currently does with an amount per pay period.

- **No Opt In/Out Form:**

The No Opt In/Out filing status replaces both the Married and Single filing statuses. If this filing status is selected for the Multnomah County PFA tax or Metro SHS tax, during Tax Calculation, the taxes will be calculated based on the Standard Deduction, Phase Out table, and the Rate table.

- **Single Opt Out Form and Joint Opt Out Form:**

If the Single or Joint Opt Out Form filing statuses are selected, no Multnomah County PFA or Metro SHS taxes will be calculated during tax calculation.

New Local Income Taxes

Code	Description of Items Changed	Amount
OH-CLECO-MFNC	Milford JEDD VII (Clermont County), Ohio	1%

Note: Effective February 1, 2021

Local Income Tax Rate Increases

Code	Description of Items Changed	Amount
OH-TUSCO-MIDVI	Cridersville VI (Auglaize County), Ohio	1.5%
OH-AUGCO-CRIVI	Midvale VI (Tuscarawas County), Ohio	1.5%

Occupational Tax Rate Increase

Code	Description of Items Changed	Amount
KY-BARCO-GLACT	Glasgow (Barren County), Kentucky	1.75%

Occupational Tax Rate Decrease

Code	Description of Items Changed	Amount
KY-CUMCO	Cumberland County, Kentucky	1.25%

City Service Fee Rate Increase

Code	Description of Items Changed	Amount
WV-FAYCO-MONCT	Montgomery (Fayette County), West Virginia	\$2.00/week

City Community Safety Payroll Tax

Code	Description of Items Changed	Amount
OR-LANCO-EUGCT	Eugene (Lane County), Oregon <ul style="list-style-type: none">Withholding tax table updated based on the increase of the standard minimum wage rate to \$12.75 per hour (\$26,520/annual)Supplemental tax table updated based on increase of the standard minimum wage rate to \$12.75 per hour (\$102.00/annual)	

April 29, 2021 Deployment

The following changes were included in the tax update that was deployed April 29, 2021. Unless otherwise noted, these tax changes are effective as of January 1, 2021.

Federal and State Taxes

Code	Description	Items Changed	Amount
KY	Kentucky	UI wage base decrease	\$10,800

New Local Income Taxes

Code	Description of Items Changed	Amount
KY-KENCO-WALTD	Walton Industrial Park TIF (Kenton County) Kentucky Note: Effective January 1, 2017	1.2%
OH-DELCO-EVACT	Evans Farm JEDD CT (Delaware County) Ohio Note: Effective July 27, 2020	1%

March 25, 2021 Deployment

The following changes were included in the tax update that was deployed March 25, 2021. Unless otherwise noted, these tax changes are effective as of January 1, 2021.

Federal and State Taxes

Code	Description	Items Changed	Amount
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Based on the American Rescue Plan Act (ARPA), employer Social Security tax will now calculate on the following emergency pay earnings tax rules: **Note:** Effective: April 1, 2021

- Tax Rule -800123, Emergency Paid Family and Medical Leave

Code	Description	Items Changed	Amount
		<ul style="list-style-type: none"> Tax Rule -800121, Emergency Paid Sick Leave - Self Tax Rule -800125, Emergency Paid Sick Leave - Others 	

New Local Income Taxes

Code	Description of Items Changed	Amount
OH-SUMCO-NBJCT	Norton Barberton JEDZ CT, (Summit County) Ohio	1.5%
	Note: Effective: January 1, 2015	

Pennsylvania Local Income Tax (PA IT) Resident Rate Increases

Code	Description of Items Changed	Amount
PA-DELCO-CHECT-CHESD	Chester CT, Chester-Upland SD, (Delaware County) Pennsylvania	3.75%

February 25, 2021 Deployment

The following changes were included in the tax update that was deployed February 25, 2021. Unless otherwise noted, these tax changes are effective as of January 1, 2021.

Federal and State Taxes

Code	Description	Items Changed	Amount
MD	Maryland	Standard deduction maximum increase	\$2,350
MI	Michigan	Unemployment wage base increase	\$9,500

New Local Income Taxes

Code	Description of Items Changed	Amount
OH-LUCCO-SYJCT	Sylvania JEDD CT (Lucas County) Ohio	1.5%
OR-INDCO-METRD	<p>Metro RD Supportive Housing Services withholding tables, Oregon</p> <p>Note: In order for this tax to calculate, you must complete both steps below:</p> <ol style="list-style-type: none"> In Tax Profile Maintenance, select one of the following in your tax profile: <ul style="list-style-type: none"> Resident tax profile: Metro RD Supportive Housing Services Regular IT Withholding Non-resident tax profile: Metro RD Supportive Housing Services Regular (NR) IT Withholding In Employee Maintenance on the Taxes tab, select either the Married or Single filing status for the Metro Regional District, Oregon tax group. 	

Code	Description of Items Changed	Amount
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Note: For related information, see [Metro Supportive Housing Services Tax](#) in the May 27, 2021 Deployment section of this document.

New Pennsylvania Local Service Tax

Code	Description of Items Changed	Amount
PA-PIKCO-MILBO-DELS	Milford BO, Delaware Valley SD (Pike County), Pennsylvania	\$52/annual

Pennsylvania Local Income Tax (PA IT) Resident Rate Increase

Code	Description of Items Changed	Amount
PA-MONCO-CHETP-CHESD	Cheltenham TP, Cheltenham SD (Montgomery County), Pennsylvania	1.5%

Pennsylvania Local Income Tax (PA IT) Non-Resident Rate Increase

Code	Description of Items Changed	Amount
PA-CHECO-AVOSD-LODTP	London Grove TP, Avon Grove SD (Chester County), Pennsylvania	.625%

Pennsylvania Local Earned Income Tax Rate Increase

Code	Description of Items Changed	Amount
PA-MERCO-WHEBO-FARSD	Wheatland BO, Farrell SO (Mercer County), Pennsylvania	1.5%

New Municipal Income Tax

Code	Description of Items Changed	Amount
OH-PAUCO-LATVI	Latty VI (Paulding County) Ohio	1%

Occupational Tax Rate Decrease

Code	Description of Items Changed	Amount
KY-GRECO-RACCT	Raceland CT (Greenup County) Kentucky	1%

Local Income Tax Ends

Code	Description of Items Changed	Amount
OH-CLECO-NEWVI	Newtonsville VI (Clemont County) Ohio	

January 28, 2021 Deployment

The following changes were included in the tax update that was deployed January 28, 2021. Unless otherwise noted, these tax changes are effective as of January 1, 2021.

Federal and State Taxes

Code	Description	Items Changed	Amount
CO	Colorado	Withholding tax tables	
CO	Colorado	Supplemental rate decrease	4.55%
ME	Maine	Unemployment Program Administrative Fund Tax wage base	\$12,000
		<p>Note: For this new employer tax you will need to do the following:</p> <ul style="list-style-type: none"> • Tax Profile Maintenance, for the tax profile select: Maine Unemployment Program Admin • Fund Tax ER Liability In Company Tax Group Setup, select Tax Group, enter G/L Account No, and enter rate on the Tax Rates tab. 	
VI	Virgin Islands	Unemployment wage base increase	\$32,500

Municipal Income Tax Decrease

Code	Description of Items Changed	Amount
OH-STACO-MINVI	Minerva Village (Stark County) Ohio	1.5%
OH-COLCO-MINVI	Minerva Village (Columbiana County) Ohio	1.5%
OH-CARCO-MINVI	Minerva Village (Carroll County) Ohio	1.5%

New Pennsylvania Local Income Tax (PA IT) Resident

Code	Description of Items Changed	Amount
PA-BUCCO-PENBO-NESSD	Penndel BO, Neshaminy SD (Bucks County) Pennsylvania	1%
PA-DELCO-PROBO-INTSD	Prospect Park BO, Interboro SD (Delaware County) Pennsylvania	1%

New Pennsylvania Local Income Tax (PA IT) Non-Resident

Code	Description of Items Changed	Amount
PA-BUCCO-PENBO-NESSD-NR	Penndel BO, Neshaminy SD (Bucks County) Pennsylvania	1%

Code	Description of Items Changed	Amount
PA-DELCO-PROBO-INTSD-NR	Prospect Park BO, Interboro SD (Delaware County) Pennsylvania	1%

Pennsylvania Local Income Tax (PA IT) Rate Increase Resident

Code	Description of Items Changed	Amount
PA-MONCO-LFRT-PERSD	Lower Frederick TP, Perkiomen Valley SD (Montgomery County) Pennsylvania	1.45%
PA-WARCO-WARCT-WARSD	Warren CT, Warren SD (Warren County) Pennsylvania	2.8%

Pennsylvania Local Income Tax (PA IT) Rate Increase Non-Resident

Code	Description of Items Changed	Amount
PA-CHECO-AVOSD-LODTP -NR	London Grove TP, Avon Grove SD (Chester County) Pennsylvania	.625%

Pennsylvania Local Income Tax (PA IT) Rate Decrease Resident

Code	Description of Items Changed	Amount
PA-BEACO-ALICT-ALISD	Aliquippa CT, Aliquippa SD (Beaver County) Pennsylvania	1.3%
PA-LAWCO-NEWCT-NEWSD	New Castle CT, New Castle SD (Lawrence County) Pennsylvania	2.075%

Pennsylvania Local Income Tax (PA IT) Rate Decrease Non-Resident

Code	Description of Items Changed	Amount
PA-BEACO-ALICT-ALISD-NR	Aliquippa CT, Aliquippa SD (Beaver County) Pennsylvania	1.3%
PA-LAWCO-NEWCT-NEWSD-NR	New Castle CT, New Castle SD (Lawrence County) Pennsylvania	1.975%

New Pennsylvania Local Services Tax (LST)

Code	Description of Items Changed	Amount
PA-CLACO-BEATP-KEYSD	Beaver TP, Keystone SD (Clarion County) Pennsylvania	\$52

Pennsylvania Local Services Tax (LST) Decrease

Code	Description of Items Changed	Amount
PA-LYCCO-BRATP-MONSD	Brady TP, Montgomery SD (Lycoming County) Pennsylvania	\$0
PA-LYCCO-WASTP-MONSD	Washington TP, Montgomery SD (Lycoming County)	\$0

January 14, 2021 Deployment

The following changes were included in the tax update that was deployed January 14, 2021. Unless otherwise noted, these tax changes are effective as of January 1, 2021.

Federal and State Taxes

Code	Description	Items Changed	Amount
AR	Arkansas	Low income withholding tax tables	
IL	Illinois	Dependent allowance increase	\$2,375
MI	Michigan	Personal exemption increase	\$4,900
MS	Mississippi	Withholding tax tables	
NM	New Mexico	Withholding tax tables	
NM	New Mexico	Supplemental rate increase	5.9%

New Employer Local City Payroll Tax

Code	Description of Items Changed	Amount
WA-KINCO-SEACT	Seattle City (King County) Washington	
	Note: In Tax Profile Maintenance you must select: Seattle CT Payroll Expense Tax Employer Liability	

Local Income Tax Dissolved

Code	Description of Items Changed	Amount
OH-CLECO-AMEVI	Amelia Village (Clemont County) Ohio	

Occupational Tax Wage Base Limit Increase

Code	Description of Items Changed	Amount
KY-MCLCO	McLean County, Kentucky	\$75,000
KY-HICCO	Hickman County, Kentucky	\$75,000

Occupational Tax Rate Increase

Code	Description of Items Changed	Amount
KY-MONCO-TOMCT	Tompkinsville City (Monroe County) Kentucky	1.75%

December 29, 2020 Deployment

The following changes were included in the tax update that was deployed December 29, 2020. Unless otherwise noted, these tax changes are effective as of January 1, 2021.

Federal and State Taxes

Code	Description	Items Changed	Amount
AK	Alaska	Unemployment wage base increase	\$43,600
AR	Arkansas	Withholding tax tables	
IL	Illinois	Unemployment wage base increase	\$12,960
HI	Hawaii	Unemployment wage base increase	\$47,400
HI	Hawaii	Employment & Training Tax wage base increase	\$47,400
HI	Hawaii	State Disability	
		annual wage base decrease	\$57,350.80
		weekly wage base decrease	\$1,102.90
		maximum weekly deduction	\$5.51
ID	Idaho	Unemployment wage base increase	\$43,000
ID	Idaho	Workforce Development Tax wage base increase	\$43,000
KY	Kentucky	Unemployment wage base increase	\$11,100
KY	Kentucky	Service Capacity Upgrade Fund tax suspended	
MN	Minnesota	Withholding tax tables	
MO	Missouri	Standard deduction increase	
		Single & Married filing separate	\$12,550
		Married spouse does not work	\$25,100
		Head of Household	\$18,800
ND	North Dakota	Withholding tax tables	
ND	North Dakota	Unemployment wage base increase	\$38,500
OR	Oregon	Withholding tax tables	
RI	Rhode Island	Withholding tax tables	
RI	Rhode Island	Unemployment wage base increase	\$24,600
RI	Rhode Island	State Disability wage base increase	\$74,000
RI	Rhode Island	Job Development Tax wage base increase	\$24,600
VT	Vermont	Withholding tax tables	

Local County Income Tax Increases

Code	Description of Items Changed	Amount
IN-MTNCO	Martin County, Indiana	2.5%
IN-OWECO	Owen County, Indiana	1.6%
IN-RANCO	Randolph County, Indiana	2.5%
IN-SHECO	Shelby County, Indiana	1.6%
IN-SWICO	Switzerland County, Indiana	1.25%
IN-UNICO	Union County, Indiana	2%

New Local County Income Tax

Code	Description of Items Changed	Amount
OR-MULCO	Multnomah County, Oregon Withholding tax tables Note: In Tax Profile Maintenance <u>one</u> of the following must be selected in your tax profile: <ul style="list-style-type: none">Resident tax profile - Multnomah County Oregon Regular IT WithholdingNon-resident tax profile - Multnomah County Oregon (NR) IT Withholding Also, in Employee Maintenance on the Taxes tab for the employee, you will need to select the Married or Single filing status for the Multnomah County Tax	

Note: For related information, see [Multnomah County Preschool for All Income Tax](#) in the May 27, 2021 Deployment section of this document.

City Payroll Expense Tax Repealed

Code	Description of Items Changed	Amount
CA-SANCO-SANCT	San Francisco City (San Francisco County) California	

Occupational Tax Rate Increase

Code	Description of Items Changed	Amount
KY-BRACO-AUGCT	Augusta City (Bracken County) Kentucky	1.3%

Occupational Tax Wage Base Limit Added

Code	Description of Items Changed	Amount
KY-GALCO-WARCT	Warsaw (Gallatin County) Kentucky	\$142,800

New Municipal Income Tax

Code	Description of Items Changed	Amount
OH-SANCO-HELVI	Helena Village (Sandusky County) Ohio	1%

Municipal Income Tax Increase

Code	Description of Items Changed	Amount
OH-WARCO-WAYVI	Waynesville VI (Warren County) Ohio	.75%

New School District Tax

Code	Description of Items Changed	Amount
OH-MARCO-RIDSD	Ridgedale 5104 SD (Marion County) Ohio	1%

School District Tax Rate Decrease

Code	Description of Items Changed	Amount
OH-WAYCO-TRISD	Tri-Way 8509 SD (Wayne County) Ohio	1%

Pennsylvania Local Resident Income Tax Increase

Code	Description of Items Changed	Amount
PA-BEACO-ROCBO-ROCSO	Rochester BO, Rochester SD (Beaver County) Pennsylvania	1.5%
PA-MERCO-GREBO-GRESO	Greenville BO, Greenville SD (Mercer County) Pennsylvania	1.5%

Pennsylvania Local Resident Income Tax Decrease

Code	Description of Items Changed	Amount
PA-CAMCO-FRABO-CONSD	Franklin BO, Conemaugh Valley SD (Cambria County) Pennsylvania	1.2%
PA-ALLCO-WOOSD-RANBO	RANBO Rankin BO, Woodland Hills SD (Allegheny County) Pennsylvania	1%

Pennsylvania Local Non-Resident Income Tax Increase

Code	Description of Items Changed	Amount
PA-BEACO-ROCBO-ROCD-NR	Rochester BO, Rochester SD (Beaver County) Pennsylvania	1%
PA-ALLCO-WOOSD-BRDBO-NR	Braddock BO, Woodland Hills SD (Allegheny County) Pennsylvania	1.2%

Pennsylvania Local Non-Resident Income Tax Decrease

Code	Description of Items Changed	Amount
PA-CAMCO-FRABO-CONSD-NR	Franklin BO, Conemaugh Valley SD (Cambria County) Pennsylvania	1.1%

New Pennsylvania Local Services Tax (LST)

Code	Description of Items Changed	Amount
PA-CHECO-KENSD-KENTP	Kennett TP, Kennett SD (Chester County) Pennsylvania	\$52
PA-JUNCO-DELTP-JUNSD	Delaware TP, Juniata SD (Juniata County) Pennsylvania	\$52

Pennsylvania Local Services Tax (LST) Increase

Code	Description of Items Changed	Amount
PA-CLECO-GLEBO-MOSSD	Glen Hope BO, Moshannon Valley SD (Clearfield County) Pennsylvania	\$52

December 17, 2020 Deployment

The following changes were included in the tax update that was deployed December 17, 2020. Unless otherwise noted, these tax changes are effective as of January 1, 2021.

Federal and State Taxes

Code	Description	Items Changed	Amount
FED	Federal	Withholding tax tables	

December 10, 2020 Deployment

The following changes were included in the tax update that was deployed December 10, 2020. Unless otherwise noted, these tax changes are effective as of January 1, 2021.

SPECIAL NOTE: When this tax update was finalized, Sage had not received 2021 tax information from the IRS. As we receive updates from the IRS and additional states, we will release additional tax updates.

Federal and State Taxes

Code	Description	Items Changed	Amount
AR	Arkansas	Unemployment wage base increase	\$10,000
CA	California	State Disability wage base increase	\$128,298
CA	California	SDI rate increase	1.2%
IA	Iowa	Withholding tax tables	
KY	Kentucky	Standard deduction increase	\$2,690
ME	Maine	Withholding tax tables	
NC	North Carolina	Unemployment wage base increase	\$26,000
NY	New York	Withholding tax tables	
NY	New York-Yonkers	Withholding tax tables	
OR	Oregon	Unemployment wage base increase	\$43,800
UT	Utah	Unemployment wage base increase	\$38,900

Local Income Tax Rate Increase

Code	Description of Items Changed	Amount
OH-LUCCO-TOLCT	Toledo City (Lucas County), Ohio	2.50%

New Municipal Income Tax

Code	Description of Items Changed	Amount
OH-JACCO-JACCT	Jackson City (Jackson County), Ohio	1.50%

Municipal Income Tax Rate Increases

Code	Description of Items Changed	Amount
OH-WILCO-EDOV	Edon Village (Williams County), Ohio	1.75%
OH-FAICO-LANCT	Lancaster City (Fairfield County), Ohio	2.2%
OH-BUTCO-MIDCT	Middleton City (Butler County), Ohio	2%
OH-LAKCO-TIMV	Timberlake Village (Lake County), Ohio	2%

New Community Safety Payroll Tax

Code	Description of Items Changed	Amount
OR-LANCO-EUGCT	Eugene City, Oregon	
	Employer rate	.21%
	Employee rates:	
	Paid more than \$12 per hour minimum wage to \$15 per hour	.30%
	Paid more than \$15 per hour	.44%

Local Village Dissolved Local Income Tax Ends

Code	Description of Items Changed	Amount
OH-JEFCO-SMIVI	Smithfield Village (Jefferson County), Ohio	
	Note: Effective: October 30, 2020	

November 19, 2020 Deployment

The following changes were included in the tax update that was deployed November 19, 2020. Unless otherwise noted, these tax changes are effective as of January 1, 2021.

Federal and State Taxes

Code	Description	Items Changed	Amount
FED	Federal	Social Security tax wage base increase	\$142,800
CA	California	Withholding tax tables	
CT	Connecticut	Paid Family and Medical Leave Insurance tax rate	0.5%
		Wage base limit	\$142,800
IA	Iowa	Unemployment wage base increase	\$32,400
MA	Massachusetts	Paid Family and Medical Leave wage base increase	\$142,800
MI	Missouri	Unemployment wage base increase	\$11,000
MT	Montana	Unemployment wage base increase	\$35,300
MT	Montana	Administrative Fund tax wage base increase	\$35,300
NV	Nevada	Unemployment wage base increase	\$33,400
NV	Nevada	Career Enhancement tax wage base increase	\$33,400
NJ	New Jersey	Temporary Disability Insurance (TDI) rate increase	.47%

Code	Description	Items Changed	Amount
NJ	New Jersey	Temporary Disability Insurance (TDI) wage base increase (Employee)	\$138,200
NJ	New Jersey	Temporary Disability Insurance (TDI) wage base increase (Employer)	\$36,200
NJ	New Jersey	Family Leave Insurance (FLI) rate increase	.28%
NJ	New Jersey	Family Leave Insurance (FLI) wage base increase	\$138,200
NJ	New Jersey	Workforce Development Insurance tax wage base increase (Employee & Employer)	\$36,200
NJ	New Jersey	Unemployment wage base increase	\$36,200
NM	New Mexico	Unemployment wage base increase	\$27,000
NY	New York	Unemployment wage base increase	\$11,800
NY	New York	Re-employment Service Fund tax wage base increase (Employer)	\$11,800
OK	Oklahoma	Unemployment wage base increase	\$24,000
SC	South Carolina	Withholding tax tables	
VT	Vermont	Unemployment wage base increase	\$14,100
WA	Washington	Administration Fund tax wage base increase	\$56,500
WA	Washington	Paid Family and Medical Leave wage base increase	\$142,800
WA	Washington	Unemployment wage base increase	\$56,500
WY	Wyoming	Unemployment wage base increase	\$27,300

New Local Income Tax

Code	Description of Items Changed	Amount
OH-WOOCO-NBJCT	North Baltimore-Henry JEDD CT (Wood County), Ohio Note: Effective: July 27, 2020	1%

Local Income Tax Wage Base Increases

Code	Description of Items Changed	Amount
OH-HAMCO-MCACT	McAlisters JEDD VI CT (Hamilton County), Ohio	\$101,700
OH-HAMCO-GRECT	Green Township JEDD II CT (Hamilton County), Ohio	\$112,630

Code	Description of Items Changed	Amount
OH-HAMCO-GWRCT	Green Township Western Ridge JEDD CT (Hamilton County), Ohio	\$118,902
OH-HAMCO-HRGCIT	Harrison Greene JEDD IV CT (Hamilton County), Ohio	\$109,434
OH-HAMCO-UDFCT	UDF-North Bend JEDD V CT (Hamilton County), Ohio	\$105,496

Transit District Tax Rate Increases

Code	Description of Items Changed	Amount
OR-MULCO-TRITD	Oregon Tri-Met Transit District Tax	.7837%
OR-LANCO-LANTD	Oregon Lane County Transit District Tax	.76%

Local Occupational Tax Maximum Wage Base Increases

Code	Description of Items Changed	Amount
KY-BOOCO	Boone County, Kentucky Occupational tax wage base increase	\$63,758
	Annual Max	\$510.07
The following Kentucky localities increased their wage base limit to use the Social Security wage base limit for 2021:		\$142,800
KY-CAMCO-ALECT	Alexandra City (Campbell County)	
KY-CAMCO-COLCT	Cold Spring City (Campbell County)	
KY-KENCO-COVCT	Covington City (Kenton County)	
KY-KENCO-CRVCT	Crestview Hills City (Kenton County)	
KY-METCO-EDMCT	Edmonton City (Metcalfe County)	
KY-BOOCO-FLOCT	Florence City (Boone County)	
KY-KENCO-FWRCT	Fort Wright City (Kenton County)	
KY-BRECO-JACCT	Jackson City (Breathitt County)	
KY-KENCO	Kenton County	
KY-CAMCO-NEWCT	Newport City (Campbell County)	
KY-CAMCO-WILCT	Wilder City (Campbell County)	

October 15, 2020 Deployment

The following changes were included in the tax update that was deployed October 15, 2020. Unless otherwise noted, these tax changes are effective as of January 1, 2021.

State Taxes

Code	Description	Items Changed	Amount
NY	New York	Paid Family Leave Increase	.511%

Local Income Tax Rate Increase

Code	Description of Items Changed	Amount
OH-GRECO-FAICT	Fairborn City (Greene County), Ohio	2%

New Local School District Income Taxes

Code	Description of Items Changed	Amount
OH-COLCO-EPASD	East Palestine 1505 SD (Columbiana County), Ohio	.5%
OH-ALLCO-DELSD	Delphos 0204 SD (Allen County), Ohio	.5%
OH-HANCO-VBUSD	Van Buren 3207 SD (Hancock County), Ohio	1%
OH-FAYCO-WCHSD	Washington Court House 2402 SD (Fayette County), Ohio	1%

Local School District Income Tax Increase

Code	Description of Items Changed	Amount
OH-SANCO-CLYS	Clyde Green Springs 7201 SD (Sandusky County), Ohio	1.5%
OH-MTGCO-VALSD	Valley View 5713 SD (Montgomery County), Ohio	1.75%

Occupational Tax Rate Increase

Code	Description of Items Changed	Amount
KY-DAVCO	Daviess County, Kentucky	.70%