

U.S. 2015 May Payroll Tax Update

For Microsoft Dynamics GP

Round 4

Applies to:

Microsoft Dynamics GP 2010 on Microsoft SQL Server

Microsoft Dynamics GP 2013 on Microsoft SQL Server

Microsoft Dynamics GP 2015 on Microsoft SQL Server

Summary: This document contains instructions for installing the June 19, 2015 Round 4 U.S. Payroll Tax Update for Microsoft Dynamics GP. This is the fourth tax update for 2015. It includes state tax table changes that take effect January 1, 2015.

These instructions apply if you're using Microsoft Dynamics GP on Windows XP, Windows Server® 2003, Windows Vista, Windows Server 2008, Windows Server 2012, Windows 7, or Windows 8.

This document assumes that you are familiar with the Microsoft Dynamics GP U.S. Payroll module.

Contents

[Changes in this update](#)

[Resources to assist you](#)

[Preparing for installation](#)

[Installing the tax update](#)

[Previous 2015 tax changes](#)

[2015 federal tax changes released in Round 1](#)

[2015 state or territorial tax changes for Round 3](#)

[2015 state or territorial tax changes released in Round 2](#)

[2015 state or territorial tax changes released in Round 1](#)

[Copyright and legal notices](#)

Changes in this update

The June 2015 Round 4 U.S. Payroll Tax Update contains tax table changes.

The following states have tax table updates:

- North Dakota

2015 state or territorial tax changes for Round 4

This update requires installation of updated tax tables for North Dakota. The state of North Dakota reduced the income tax rates for individuals effective January 1, 2015.

Wage brackets and tax rates for taxpayers whose filing status is MAR (married) have changed as follows:

Type: Tax

<i>Income</i>	<i>Tax amt.</i>	<i>Tax rate</i>	<i>On amt. over</i>
\$0 -10,000	\$0.00	0.00%	\$0.00
\$10,000-\$71,000	\$0.00	1.10%	\$10,000
\$71,000-\$134,000	\$671.00	2.04%	\$71,000
\$134,000-\$239,000	\$1,956.20	2.27%	\$134,000
\$239,000-\$418,000	\$4,339.70	2.64%	\$239,000
\$418,000 and over	\$9,065.30	2.90%	\$418,000

Wage brackets and tax rates for taxpayers whose filing status is SINGLE have changed as follows:

Type: Tax

<i>Income</i>	<i>Tax amt.</i>	<i>Tax rate</i>	<i>On amt. over</i>
\$0 -\$4,300	0	0.00%	\$0.00
\$4,300-\$41,000	\$0.00	1.10%	\$4,300.00
\$41,000-\$83,000	\$403.70	2.04%	\$41,000.00
\$83,000-\$191,000	\$1,260.50	2.27%	\$83,000.00
\$191,000-\$411,000	\$3,712.10	2.64%	\$191,000.00
\$411,000 and over	\$9,520.10	2.90%	\$411,000.00

Resources to assist you

If you have questions about U.S. Payroll tax updates and your Microsoft Partner isn't available, there are several resources, in addition to this document, to assist in answering your questions.

U.S. Payroll Tax Updates on CustomerSource

(<https://mbs.microsoft.com/customersource/northamerica/GP/downloads>)

Look here to find out the tax changes included in each update and to download the update. All instructions for downloading and installing the tax updates also are provided here.

Knowledge Base

(<https://mbs.microsoft.com/knowledgebase/search.aspx>)

Provides you with instant access to the same database our support engineers use. You can find answers to common questions, along with technical tips and performance recommendations.

eSupport

(<https://mbs.microsoft.com/support/newstart.aspx>)

For support requests that can be handled with email. On average, the response time is nearly twice as fast as telephone support.

Discussion

(<https://mbs.microsoft.com/customersource/communities/>)

Start a tax update discussion with other members of the Microsoft customer community. This database provides you with the opportunity to exchange information with other customers, which is perfect for providing tips and answers to questions about tax updates.

Microsoft Business Solutions Human Resources/Payroll support team

We have a support team focused 100 percent on providing service and support to our Payroll customers. If you have questions, dial toll free 888-GPS-SUPP (888-477-7877).

Preparing for installation

Use the instructions in this section to prepare for the U.S. Payroll Tax Update. For detailed information about the changes in the current tax update round, see [Changes in this update](#).

Are you using a supported version?

To identify the version you're using, start Microsoft Dynamics GP. Choose Help >> About Microsoft Dynamics GP. The information window displays the version number in the lower right corner.

This U.S. Payroll Tax Update is supported for:

- Microsoft Dynamics GP 2015 on Microsoft SQL Server
- Microsoft Dynamics GP 2013 on Microsoft SQL Server
- Microsoft Dynamics GP 2010 on Microsoft SQL Server

If you're not using one of the supported versions, you must upgrade to a supported version before installing this tax update.

Have you installed the latest service packs and year-end updates?

It's important for your system to be up to date with the latest service packs and year-end Payroll updates. Service packs and year-end updates contain changes to program code, and are separate from the tax rate changes included in this tax table update.

To verify that you have the most recent year-end update, view the Payroll Setup window:

Choose Microsoft Dynamics GP menu >> Tools >> Setup >> Payroll >> Payroll. The Last Year-End Update value should be 6/19/2014.

If the date is earlier, install the 2014 year-end update or a later program code update or service pack. When you install the year-end update, the latest service pack is also installed. You do not need to install the service pack separately. If you install the year-end update, you'll need to do so on all workstations.

You can download service packs, year-end updates, and installation instructions from CustomerSource (<https://mbs.microsoft.com/customersource/northamerica/GP/downloads>).

Note: The year-end tax update is not required in order to install this 2015 tax table.

Have you obtained the update files?

If your computer is connected to the Internet, the Payroll Update Utility (PUE) automatically can download the tax table update file (TX.cab) from the Internet.

If your computer isn't connected to the Internet, you can obtain the file from CustomerSource (<https://mbs.microsoft.com/customersource/northamerica/GP/downloads>) or your Microsoft Partner and copy it to your computer before running what's known as a "manual" installation.

Tax updates are distributed in the form of .CAB files. Copy the .CAB file to a folder that you can readily access, such as the folder that contains Dynamics.exe. Copying the .CAB file to your computer does not complete the installation. Refer to the following section for instructions on how to install the tax update.

Installing the tax update

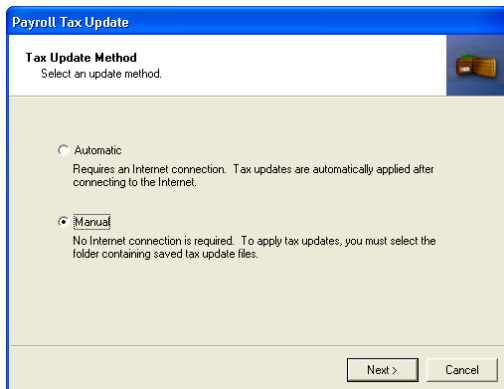
The Round 4 2015 tax update requires installing the updated tax table.

To install the tax table update: You can run the tax update installation from any workstation. The update installs payroll tax table data on the server computer where your existing Microsoft Dynamics GP application data is located. You need to install the tax table update only once.

Before you begin, ask all Microsoft Dynamics GP users to exit the application until the update is complete. Exit all other applications, turn off the screen saver, and back up important data (including Forms.dic, Reports.dic, and Dynamics.vba if they exist) before you proceed with the installation.

Installing the tax table update

1. Log onto Microsoft Dynamics GP with the system administrator rights, and open the Payroll Tax Update window.
(Microsoft Dynamics GP menu >> Maintenance >> U.S. Payroll Updates >> Check for Tax Updates)
2. Select an update method, and then choose Next.



- The Automatic option downloads the current tax table update from the Internet to the default location. An Internet connection is required.
- The Manual option processes the tax table update from a location you choose. You might choose Manual if you need to update a computer that isn't connected to the Internet. To use this method, you should already have obtained the tax table update file, TX.cab, and copied it to a location your computer can readily access.

- If you selected Automatic, enter your 10-digit authorized telephone number. Choose Log in to start the download.

If you selected Manual, specify the location where the tax table update file is located.

- Choose Process to start the update.
- Verify that the latest Payroll tax table update has been installed.

Choose Microsoft Dynamics GP menu >> Tools >> Setup >> System >> Payroll Tax. The Last Tax Update value should be 6/19/2015.

Previous 2015 tax changes

Previous tax changes are detailed below, grouped for the tax update round that each change was introduced.

2015 federal tax changes released in Round 1

No federal tax changes were released in Rounds 2 through 4. The federal tax changes listed in the following tables were released with Round 1.

<i>Tax Code</i>	<i>Description of change</i>			
Federal	The personal exemption has been changed to \$4,000 for married, single, and nonresident alien individuals.			
	Wage brackets and tax amounts have been updated for Married (Filing Status = MAR) taxpayers as follows:			
	Income	Tax amt.	Tax rate	On amt. over
	\$0.00-\$8,600	\$0.00	0.0%	\$0.00
	\$8,600-\$27,050	\$0.00	10.0%	\$8,600
	\$27,050-\$83,500	\$1,845.00	15.0%	\$27,050
	\$83,500-\$159,800	\$10,312.50	25.0%	\$83,500
	\$159,800-\$239,050	\$29,387.50	28.0%	\$159,800
	\$239,050-\$420,100	\$51,577.50	33.0%	\$239,050
	\$420,100-\$473,450	\$111,324.00	35.0%	\$420,100
	\$473,450 and over	\$129,996.50	39.6%	\$473,450
	Wage brackets and tax amounts have been updated for Single (Filing Status = SINGLE) taxpayers as follows:			
	Income	Tax amt.	Tax rate	On amt. over
	\$0.00-\$2,300	\$0.00	0.0%	\$0.00
	\$2,300-\$11,525	\$0.00	10.0%	\$2,300
	\$11,525-\$39,750	\$922.50	15.0%	\$11,525
	\$39,750-\$93,050	\$5,156.25	25.0%	\$39,750
	\$93,050-\$191,600	\$18,481.25	28.0%	\$93,050
	\$191,600-\$413,800	\$46,075.25	33.0%	\$191,600
	\$413,800-\$415,500	\$119,401.25	35.0%	\$413,800
	\$415,500 and over	\$119,996.25	39.6%	\$415,500

	<p>Wage brackets and tax amounts have been updated for Nonresident alien (Filing Status = NRA) taxpayers as follows:</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$9,225</td> <td>\$0.00</td> <td>10.0%</td> <td>\$0.00</td> </tr> <tr> <td>\$9,225-\$37,450</td> <td>\$922.50</td> <td>15.0%</td> <td>\$9,225</td> </tr> <tr> <td>\$37,450-\$90,750</td> <td>\$5,156.25</td> <td>25.0%</td> <td>\$37,450</td> </tr> <tr> <td>\$90,750-\$189,300</td> <td>\$18,481.25</td> <td>28.0%</td> <td>\$90,750</td> </tr> <tr> <td>\$189,300-\$411,500</td> <td>\$46,075.25</td> <td>33.0%</td> <td>\$189,300</td> </tr> <tr> <td>\$411,500-\$413,470</td> <td>\$119,401.25</td> <td>35.0%</td> <td>\$411,500</td> </tr> <tr> <td>\$413,470 and over</td> <td>\$119,996.25</td> <td>39.60%</td> <td>\$413,470</td> </tr> </tbody> </table>	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$9,225	\$0.00	10.0%	\$0.00	\$9,225-\$37,450	\$922.50	15.0%	\$9,225	\$37,450-\$90,750	\$5,156.25	25.0%	\$37,450	\$90,750-\$189,300	\$18,481.25	28.0%	\$90,750	\$189,300-\$411,500	\$46,075.25	33.0%	\$189,300	\$411,500-\$413,470	\$119,401.25	35.0%	\$411,500	\$413,470 and over	\$119,996.25	39.60%	\$413,470
Income	Tax amt.	Tax rate	On amt. over																														
\$0.00-\$9,225	\$0.00	10.0%	\$0.00																														
\$9,225-\$37,450	\$922.50	15.0%	\$9,225																														
\$37,450-\$90,750	\$5,156.25	25.0%	\$37,450																														
\$90,750-\$189,300	\$18,481.25	28.0%	\$90,750																														
\$189,300-\$411,500	\$46,075.25	33.0%	\$189,300																														
\$411,500-\$413,470	\$119,401.25	35.0%	\$411,500																														
\$413,470 and over	\$119,996.25	39.60%	\$413,470																														
FICA/Social Security	The Social Security wage base limit has been increased to \$118,500 for employers and employees.																																

2015 state or territorial tax changes for Round 3

This update requires installation of updated tax tables for New York City. The changes apply to taxpayers with taxable income over \$500,000, and are effective June 1.

Wage brackets and tax rates for taxpayers whose filing status is MAR (married) have changed as follows:

Type: Tax

Income	Tax amt.	Tax rate	On amt. over
\$0 -\$8,000	0	1.90000%	\$0.00
\$8,000-\$8,700	\$152.00	2.65000%	\$8,000.00
\$8,700-\$15,000	\$171.00	3.10000%	\$8,700.00
\$15,000-\$25,000	\$366.00	3.70000%	\$15,000.00
\$25,000-\$60,000	\$736.00	3.90000%	\$25,000.00
\$60,000-\$500,000	\$2,101.00	4.00000%	\$60,000.00
\$500,000 and over	\$20,828.46	4.25000	\$500,000.00

Wage brackets and tax rates for taxpayers whose filing status is SINGLE have changed as follows:

Type: Tax

Income	Tax amt.	Tax rate	On amt. over
\$0 -\$8,000	0	1.90000%	\$0.00
\$8,000-\$8,700	\$152.00	2.65000%	\$8,000.00
\$8,700-\$15,000	\$171.00	3.10000%	\$8,700.00
\$15,000-\$25,000	\$366.00	3.70000%	\$15,000.00
\$25,000-\$60,000	\$736.00	3.90000%	\$25,000.00
\$60,000-\$500,000	\$2,101.00	4.00000%	\$60,000.00
\$500,000 and over	\$20,834.16	4.25000	\$500,000.00

2015 state or territorial tax changes released in Round 2

The following tax changes are included in the update for Round 2:

<i>State or territory</i>	<i>Description of change</i>
Arkansas	<p>This update requires a code update and the Sequence has been updated.</p> <p>To view the Arkansas state tax regulations, go here.</p> <p>The standard deduction amount is \$2,200.</p> <p>The personal exemption amount is \$26.00.</p> <p>\$50 Midrange Income lookup: If the Net taxable income is below \$50,000, look up the income amount at the \$50 range (midrange of \$100). If the net taxable income is over \$50,000, then use the exact amount.</p> <p>For example, if the annualized wages are less than \$50,000, then round the amount to midrange.</p>

<i>State or territory</i>	<i>Description of change</i>																												
	<p>Annualized wages = \$23,324.00</p> <p>Calculate as wages of \$23,350.00</p> <p>Midrange of \$23,300 and \$23,4000</p> <p>Wage brackets and tax rates have changed as follows:</p> <p>Type: Tax</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0 -\$4,300</td> <td>0</td> <td>.90%</td> <td>\$0.00</td> </tr> <tr> <td>\$4,300-\$8,400</td> <td>-\$64.49</td> <td>2.40%</td> <td>\$0.00</td> </tr> <tr> <td>\$8,400-\$12,600</td> <td>-\$148.48</td> <td>3.40%</td> <td>\$0.00</td> </tr> <tr> <td>\$12,600-\$21,000</td> <td>-\$274.47</td> <td>4.40%</td> <td>\$0.00</td> </tr> <tr> <td>\$21,000-\$35,100</td> <td>-\$589.45</td> <td>5.90%</td> <td>\$0.00</td> </tr> <tr> <td>\$35,100 and over</td> <td>-\$940.44</td> <td>6.90%</td> <td></td> </tr> </tbody> </table>	Income	Tax amt.	Tax rate	On amt. over	\$0 -\$4,300	0	.90%	\$0.00	\$4,300-\$8,400	-\$64.49	2.40%	\$0.00	\$8,400-\$12,600	-\$148.48	3.40%	\$0.00	\$12,600-\$21,000	-\$274.47	4.40%	\$0.00	\$21,000-\$35,100	-\$589.45	5.90%	\$0.00	\$35,100 and over	-\$940.44	6.90%	
Income	Tax amt.	Tax rate	On amt. over																										
\$0 -\$4,300	0	.90%	\$0.00																										
\$4,300-\$8,400	-\$64.49	2.40%	\$0.00																										
\$8,400-\$12,600	-\$148.48	3.40%	\$0.00																										
\$12,600-\$21,000	-\$274.47	4.40%	\$0.00																										
\$21,000-\$35,100	-\$589.45	5.90%	\$0.00																										
\$35,100 and over	-\$940.44	6.90%																											
Colorado	<p>Wage brackets and tax rates have changed as follows:</p> <p>Filing Status: Single; Type: Personal Exemption amount = \$4,000</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$2,300</td> <td>\$0.0</td> <td>0.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$2,300 and over</td> <td>\$0.0</td> <td>4.63%</td> <td>\$2,300</td> </tr> </tbody> </table> <p>Wage brackets and tax rates have changed as follows:</p> <p>Filing Status: Married; Type: Personal Exemption amount = \$4,000</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$8,600</td> <td>\$0.0</td> <td>0.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$8,600 and over</td> <td>\$0.0</td> <td>4.63%</td> <td>\$8,600</td> </tr> </tbody> </table>	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$2,300	\$0.0	0.00%	\$0.00	\$2,300 and over	\$0.0	4.63%	\$2,300	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$8,600	\$0.0	0.00%	\$0.00	\$8,600 and over	\$0.0	4.63%	\$8,600				
Income	Tax amt.	Tax rate	On amt. over																										
\$0.00-\$2,300	\$0.0	0.00%	\$0.00																										
\$2,300 and over	\$0.0	4.63%	\$2,300																										
Income	Tax amt.	Tax rate	On amt. over																										
\$0.00-\$8,600	\$0.0	0.00%	\$0.00																										
\$8,600 and over	\$0.0	4.63%	\$8,600																										
District of Columbia	<p>There a new filing status of HOH for Head of Household status.</p> <p>Wage brackets and tax rates have changed as follows for the following statuses:</p> <ul style="list-style-type: none"> • HOH • SMFJ • MFS <p>The personal exemption amount is \$1,775.</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$10,000</td> <td>0.0</td> <td>4.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$10,000-\$40,000</td> <td>\$400</td> <td>6.00%</td> <td>\$10,000</td> </tr> <tr> <td>\$40,000-\$60,000</td> <td>\$2,200</td> <td>7.0%</td> <td>\$40,000</td> </tr> <tr> <td>\$60,000-\$350,000</td> <td>\$3,600</td> <td>8.5%</td> <td>\$60,000</td> </tr> <tr> <td>\$350,000 and over</td> <td>\$28,250</td> <td>8.95%</td> <td>\$350,000</td> </tr> </tbody> </table>	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$10,000	0.0	4.00%	\$0.00	\$10,000-\$40,000	\$400	6.00%	\$10,000	\$40,000-\$60,000	\$2,200	7.0%	\$40,000	\$60,000-\$350,000	\$3,600	8.5%	\$60,000	\$350,000 and over	\$28,250	8.95%	\$350,000				
Income	Tax amt.	Tax rate	On amt. over																										
\$0.00-\$10,000	0.0	4.00%	\$0.00																										
\$10,000-\$40,000	\$400	6.00%	\$10,000																										
\$40,000-\$60,000	\$2,200	7.0%	\$40,000																										
\$60,000-\$350,000	\$3,600	8.5%	\$60,000																										
\$350,000 and over	\$28,250	8.95%	\$350,000																										
Indiana	The flat tax rate is 3.30%.																												
Missouri	<p>The standard deduction is \$9,250 for filing status of HOH.</p> <p>The standard deduction is \$12,600 for filing status of MAR1.</p>																												

<i>State or territory</i>	<i>Description of change</i>																																																								
	The standard deduction is \$6,300 for filing statuses of MAR2 and SINGLE.																																																								
North Carolina	The tax rate is 5.75% for the following filing statuses: <ul style="list-style-type: none"> • MAR • SINGLE • HOH 																																																								
North Dakota	<p>The personal exemption amount is \$4,000.</p> <p>Wage brackets and tax rates have changed as follows:</p> <p>Filing Status: SINGLE</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$4,300</td> <td>\$0</td> <td>0.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$4,300-\$41,000</td> <td>\$0</td> <td>1.22%</td> <td>\$4,300</td> </tr> <tr> <td>\$41,000-\$83,000</td> <td>\$447.74</td> <td>2.27%</td> <td>\$41,000</td> </tr> <tr> <td>\$83,000-\$191,000</td> <td>\$1,401.14</td> <td>2.52%</td> <td>\$83,000</td> </tr> <tr> <td>\$191,000-\$411,000</td> <td>\$4,122.74</td> <td>2.93%</td> <td>\$191,000</td> </tr> <tr> <td>\$411,000 and over</td> <td>\$10,568.74</td> <td>3.22%</td> <td>\$411,000</td> </tr> </tbody> </table> <p>Filing Status: MAR</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$10,000</td> <td>\$0</td> <td>0.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$10,000-\$71,000</td> <td>\$0</td> <td>1.22%</td> <td>\$10,000</td> </tr> <tr> <td>\$71,000-\$134,000</td> <td>\$744.20</td> <td>2.27%</td> <td>\$71,000</td> </tr> <tr> <td>\$134,000-\$239,000</td> <td>\$2,174.30</td> <td>2.52%</td> <td>\$134,000</td> </tr> <tr> <td>\$239,000-\$418,000</td> <td>\$4,820.30</td> <td>2.93%</td> <td>\$239,000</td> </tr> <tr> <td>\$418,000 and over</td> <td>\$10,065.00</td> <td>3.22%</td> <td>\$418,000</td> </tr> </tbody> </table>	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$4,300	\$0	0.00%	\$0.00	\$4,300-\$41,000	\$0	1.22%	\$4,300	\$41,000-\$83,000	\$447.74	2.27%	\$41,000	\$83,000-\$191,000	\$1,401.14	2.52%	\$83,000	\$191,000-\$411,000	\$4,122.74	2.93%	\$191,000	\$411,000 and over	\$10,568.74	3.22%	\$411,000	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$10,000	\$0	0.00%	\$0.00	\$10,000-\$71,000	\$0	1.22%	\$10,000	\$71,000-\$134,000	\$744.20	2.27%	\$71,000	\$134,000-\$239,000	\$2,174.30	2.52%	\$134,000	\$239,000-\$418,000	\$4,820.30	2.93%	\$239,000	\$418,000 and over	\$10,065.00	3.22%	\$418,000
Income	Tax amt.	Tax rate	On amt. over																																																						
\$0.00-\$4,300	\$0	0.00%	\$0.00																																																						
\$4,300-\$41,000	\$0	1.22%	\$4,300																																																						
\$41,000-\$83,000	\$447.74	2.27%	\$41,000																																																						
\$83,000-\$191,000	\$1,401.14	2.52%	\$83,000																																																						
\$191,000-\$411,000	\$4,122.74	2.93%	\$191,000																																																						
\$411,000 and over	\$10,568.74	3.22%	\$411,000																																																						
Income	Tax amt.	Tax rate	On amt. over																																																						
\$0.00-\$10,000	\$0	0.00%	\$0.00																																																						
\$10,000-\$71,000	\$0	1.22%	\$10,000																																																						
\$71,000-\$134,000	\$744.20	2.27%	\$71,000																																																						
\$134,000-\$239,000	\$2,174.30	2.52%	\$134,000																																																						
\$239,000-\$418,000	\$4,820.30	2.93%	\$239,000																																																						
\$418,000 and over	\$10,065.00	3.22%	\$418,000																																																						
New Mexico	<p>The personal exemption amount is \$4,000.</p> <p>Wage brackets and tax rates have changed as follows:</p> <p>Filing Status: MAR</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$8,600</td> <td>\$0</td> <td>0.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$8,600-\$16,600</td> <td>\$0</td> <td>1.7%</td> <td>\$8,600</td> </tr> <tr> <td>\$16,600-\$24,600</td> <td>\$136.00</td> <td>3.2%</td> <td>\$16,600</td> </tr> <tr> <td>\$24,600-\$32,600</td> <td>\$392.00</td> <td>4.7%</td> <td>\$24,600</td> </tr> <tr> <td>\$32,600-\$48,600</td> <td>\$768.00</td> <td>4.9%</td> <td>\$32,600</td> </tr> <tr> <td>\$48,600-\$72,600</td> <td>\$1,552.00</td> <td>4.9%</td> <td>\$48,600</td> </tr> <tr> <td>\$72,600-\$108,600</td> <td>\$2,728.00</td> <td>4.9%</td> <td>\$72,600</td> </tr> <tr> <td>\$108,600 and over</td> <td>\$4,492.00</td> <td>4.9%</td> <td>\$108,600</td> </tr> </tbody> </table> <p>Filing Status: SINGLE</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$2,300</td> <td>\$0</td> <td>0.00%</td> <td>\$0.00</td> </tr> </tbody> </table>	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$8,600	\$0	0.00%	\$0.00	\$8,600-\$16,600	\$0	1.7%	\$8,600	\$16,600-\$24,600	\$136.00	3.2%	\$16,600	\$24,600-\$32,600	\$392.00	4.7%	\$24,600	\$32,600-\$48,600	\$768.00	4.9%	\$32,600	\$48,600-\$72,600	\$1,552.00	4.9%	\$48,600	\$72,600-\$108,600	\$2,728.00	4.9%	\$72,600	\$108,600 and over	\$4,492.00	4.9%	\$108,600	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$2,300	\$0	0.00%	\$0.00												
Income	Tax amt.	Tax rate	On amt. over																																																						
\$0.00-\$8,600	\$0	0.00%	\$0.00																																																						
\$8,600-\$16,600	\$0	1.7%	\$8,600																																																						
\$16,600-\$24,600	\$136.00	3.2%	\$16,600																																																						
\$24,600-\$32,600	\$392.00	4.7%	\$24,600																																																						
\$32,600-\$48,600	\$768.00	4.9%	\$32,600																																																						
\$48,600-\$72,600	\$1,552.00	4.9%	\$48,600																																																						
\$72,600-\$108,600	\$2,728.00	4.9%	\$72,600																																																						
\$108,600 and over	\$4,492.00	4.9%	\$108,600																																																						
Income	Tax amt.	Tax rate	On amt. over																																																						
\$0.00-\$2,300	\$0	0.00%	\$0.00																																																						

<i>State or territory</i>	<i>Description of change</i>			
	\$2,300-\$7,800	\$0	1.7%	\$2,300
	\$7,800-\$13,300	\$93.50	3.2%	\$7,800
	\$13,300-\$18,300	\$269.50	4.7%	\$13,300
	\$18,300-\$28,300	\$504.50	4.9%	\$18,300
	\$28,300-\$44,300	\$994.50	4.9%	\$28,300
	\$44,300-\$67,300	\$1,778.50	4.9%	\$44,300
	\$67,300 and over	\$2,905.50	4.9%	\$67,300
Oklahoma	Wage brackets and tax rates have changed for the following filing status's:			
	<ul style="list-style-type: none"> • Single • MAR2 • MFS 			
	<i>Income</i>	<i>Tax amt.</i>	<i>Tax rate</i>	<i>On amt. over</i>
	\$0.00-\$6,300	\$0	0.00%	\$0.00
	\$6,300-\$7,300	\$0	0.50%	\$6,300
	\$7,300-\$8,800	\$5.00	1.00%	\$7,300
	\$8,800-\$10,050	\$20.00	2.00%	\$8,800
	\$10,050-\$11,200	\$45.00	3.00%	\$10,050
	\$11,200-\$13,500	\$79.50	4.00%	\$11,200
	\$13,500-\$15,000	\$171.50	5.00%	\$13,500
	\$15,000 and over	\$246.50	5.25%	\$15,000
	Wage brackets and tax rates have changed as follows:			
	Filing Status: MARH			
	<i>Income</i>	<i>Tax amt.</i>	<i>Tax rate</i>	<i>On amt. over</i>
	\$0.00-\$12,600	\$0	0.00%	\$0.00
	\$12,600-\$14,600	\$0	0.50%	\$12,600
	\$14,600-\$17,600	\$10.00	1.00%	\$14,600
	\$17,600-\$20,100	\$40.00	2.00%	\$17,600
	\$20,100-\$22,400	\$90.00	3.00%	\$20,100
	\$22,400-\$24,800	\$159.00	4.00%	\$22,400
	\$24,800-\$27,600	\$255.00	5.00%	\$24,800
	\$27,600 and over	\$395.00	5.25%	\$27,600

<i>State or territory</i>	<i>Description of change</i>																																																								
Rhode Island	<p>This update requires a code update and the Sequence has been updated as well.</p> <p>The personal exemption amount is \$1,000.</p> <p>If annual wages are more than \$214,700 then the personal exemption amount is 0.00.</p> <p>Wage brackets and tax rates have changed as follows:</p> <p>Filing Status: SINGLE and MAR</p> <p>Tax table</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$60,550</td> <td>\$0.00</td> <td>3.75%</td> <td>\$0.00</td> </tr> <tr> <td>\$60,550-\$137,650</td> <td>\$2,270.63</td> <td>4.75%</td> <td>\$60,550</td> </tr> <tr> <td>\$137,650 and over</td> <td>\$5,932.88</td> <td>5.99%</td> <td>\$137,650</td> </tr> </tbody> </table>	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$60,550	\$0.00	3.75%	\$0.00	\$60,550-\$137,650	\$2,270.63	4.75%	\$60,550	\$137,650 and over	\$5,932.88	5.99%	\$137,650																																								
Income	Tax amt.	Tax rate	On amt. over																																																						
\$0.00-\$60,550	\$0.00	3.75%	\$0.00																																																						
\$60,550-\$137,650	\$2,270.63	4.75%	\$60,550																																																						
\$137,650 and over	\$5,932.88	5.99%	\$137,650																																																						
Vermont	<p>The personal exemption amount is \$4,000.</p> <p>Wage brackets and tax rates have changed as follows:</p> <p>Filing Status: SINGLE</p> <p>Tax table</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$2,650</td> <td>\$0.00</td> <td>0.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$2,650-\$39,750</td> <td>\$0.00</td> <td>3.55%</td> <td>\$2,650</td> </tr> <tr> <td>\$39,750-\$93,050</td> <td>\$1,317.05</td> <td>6.8%</td> <td>\$39,750</td> </tr> <tr> <td>\$93,050-\$191,600</td> <td>\$4,941.45</td> <td>7.8%</td> <td>\$93,050</td> </tr> <tr> <td>\$191,600-\$413,800</td> <td>\$12,628.35</td> <td>8.8%</td> <td>\$191,600</td> </tr> <tr> <td>\$413,800 and over</td> <td>\$32,181.95</td> <td>8.95%</td> <td>\$413,800</td> </tr> </tbody> </table> <p>Filing Status: MAR</p> <p>Tax table</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$8,000</td> <td>\$0.00</td> <td>0.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$8,000-\$68,700</td> <td>\$0.00</td> <td>3.55%</td> <td>\$8,000</td> </tr> <tr> <td>\$68,700-\$159,800</td> <td>\$2,154.85</td> <td>6.8%</td> <td>\$68,700</td> </tr> <tr> <td>\$159,800-\$239,050</td> <td>\$8,349.65</td> <td>7.8%</td> <td>\$159,800</td> </tr> <tr> <td>\$239,050-\$420,100</td> <td>\$14,531.15</td> <td>8.8%</td> <td>\$239,050</td> </tr> <tr> <td>\$420,100 and over</td> <td>\$30,463.55</td> <td>8.95%</td> <td>\$420,100</td> </tr> </tbody> </table>	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$2,650	\$0.00	0.00%	\$0.00	\$2,650-\$39,750	\$0.00	3.55%	\$2,650	\$39,750-\$93,050	\$1,317.05	6.8%	\$39,750	\$93,050-\$191,600	\$4,941.45	7.8%	\$93,050	\$191,600-\$413,800	\$12,628.35	8.8%	\$191,600	\$413,800 and over	\$32,181.95	8.95%	\$413,800	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$8,000	\$0.00	0.00%	\$0.00	\$8,000-\$68,700	\$0.00	3.55%	\$8,000	\$68,700-\$159,800	\$2,154.85	6.8%	\$68,700	\$159,800-\$239,050	\$8,349.65	7.8%	\$159,800	\$239,050-\$420,100	\$14,531.15	8.8%	\$239,050	\$420,100 and over	\$30,463.55	8.95%	\$420,100
Income	Tax amt.	Tax rate	On amt. over																																																						
\$0.00-\$2,650	\$0.00	0.00%	\$0.00																																																						
\$2,650-\$39,750	\$0.00	3.55%	\$2,650																																																						
\$39,750-\$93,050	\$1,317.05	6.8%	\$39,750																																																						
\$93,050-\$191,600	\$4,941.45	7.8%	\$93,050																																																						
\$191,600-\$413,800	\$12,628.35	8.8%	\$191,600																																																						
\$413,800 and over	\$32,181.95	8.95%	\$413,800																																																						
Income	Tax amt.	Tax rate	On amt. over																																																						
\$0.00-\$8,000	\$0.00	0.00%	\$0.00																																																						
\$8,000-\$68,700	\$0.00	3.55%	\$8,000																																																						
\$68,700-\$159,800	\$2,154.85	6.8%	\$68,700																																																						
\$159,800-\$239,050	\$8,349.65	7.8%	\$159,800																																																						
\$239,050-\$420,100	\$14,531.15	8.8%	\$239,050																																																						
\$420,100 and over	\$30,463.55	8.95%	\$420,100																																																						

2015 state or territorial tax changes released in Round 1

The following tax changes are included in the update for Round 1:

<i>State or territory</i>	<i>Description of change</i>																																																																																																							
California	<p>The annual personal exemption amount has increased to \$118.80 for all taxpayers. Standard deduction and low income amounts are as follows:</p> <table border="1"> <thead> <tr> <th>Status</th> <th>Deduction amount</th> <th>Low income amount</th> </tr> </thead> <tbody> <tr> <td>Single/Dual Income</td> <td>\$3,992</td> <td>\$13,267</td> </tr> <tr> <td>Married 1</td> <td>\$3,992</td> <td>\$13,267</td> </tr> <tr> <td>Married 2</td> <td>\$7,984</td> <td>\$26,533</td> </tr> <tr> <td>Head of Household</td> <td>\$7,984</td> <td>\$26,533</td> </tr> </tbody> </table> <p>Wage brackets and tax rates for Single employees (Filing Status: SINGLE) are as follows:</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0-\$7,749</td> <td>\$0.00</td> <td>1.10%</td> <td>\$0.00</td> </tr> <tr> <td>\$7,749-\$18,371</td> <td>\$85.24</td> <td>2.20%</td> <td>\$7,749</td> </tr> <tr> <td>\$18,371-\$28,995</td> <td>\$318.92</td> <td>4.40%</td> <td>\$18,371</td> </tr> <tr> <td>\$28,995-\$40,250</td> <td>\$786.38</td> <td>6.60%</td> <td>\$28,995</td> </tr> <tr> <td>\$40,250-\$50,869</td> <td>\$1,529.21</td> <td>8.80%</td> <td>\$40,250</td> </tr> <tr> <td>\$50,869-\$259,844</td> <td>\$2,463.68</td> <td>10.23%</td> <td>\$50,869</td> </tr> <tr> <td>\$259,844-\$311,812</td> <td>\$23,841.82</td> <td>11.33%</td> <td>\$259,844</td> </tr> <tr> <td>\$311,812-\$519,687</td> <td>\$29,729.79</td> <td>12.43%</td> <td>\$311,812</td> </tr> <tr> <td>\$519,687-\$1,000,000</td> <td>\$55,568.65</td> <td>13.53%</td> <td>\$519,687</td> </tr> <tr> <td>\$1,000,000 and over</td> <td>\$120,555.00</td> <td>14.63%</td> <td>\$1,000,000</td> </tr> </tbody> </table> <p>Wage brackets and tax rates for Head of Household employees (Filing Status: HOH) are as follows:</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$15,508</td> <td>\$0.00</td> <td>1.10%</td> <td>\$0.00</td> </tr> <tr> <td>\$15,508-\$36,743</td> <td>\$170.59</td> <td>2.20%</td> <td>\$15,508</td> </tr> <tr> <td>\$36,743-\$47,366</td> <td>\$637.76</td> <td>4.40%</td> <td>\$36,743</td> </tr> <tr> <td>\$47,366-\$58,621</td> <td>\$1,105.17</td> <td>6.60%</td> <td>\$47,366</td> </tr> <tr> <td>\$58,621-\$69,242</td> <td>\$1,848.00</td> <td>8.80%</td> <td>\$58,621</td> </tr> <tr> <td>\$69,242-\$353,387</td> <td>\$2,782.65</td> <td>10.23%</td> <td>\$69,242</td> </tr> <tr> <td>\$353,387-\$424,065</td> <td>\$31,850.68</td> <td>11.33%</td> <td>\$353,387</td> </tr> <tr> <td>\$424,065-\$706,774</td> <td>\$39,858.50</td> <td>12.43%</td> <td>\$424,065</td> </tr> <tr> <td>\$706,774-\$1,000,000</td> <td>\$74,999.23</td> <td>13.53%</td> <td>\$706,774</td> </tr> <tr> <td>\$1,000,000 and over</td> <td>\$114,672.71</td> <td>14.63%</td> <td>\$1,000,000</td> </tr> </tbody> </table>	Status	Deduction amount	Low income amount	Single/Dual Income	\$3,992	\$13,267	Married 1	\$3,992	\$13,267	Married 2	\$7,984	\$26,533	Head of Household	\$7,984	\$26,533	Income	Tax amt.	Tax rate	On amt. over	\$0-\$7,749	\$0.00	1.10%	\$0.00	\$7,749-\$18,371	\$85.24	2.20%	\$7,749	\$18,371-\$28,995	\$318.92	4.40%	\$18,371	\$28,995-\$40,250	\$786.38	6.60%	\$28,995	\$40,250-\$50,869	\$1,529.21	8.80%	\$40,250	\$50,869-\$259,844	\$2,463.68	10.23%	\$50,869	\$259,844-\$311,812	\$23,841.82	11.33%	\$259,844	\$311,812-\$519,687	\$29,729.79	12.43%	\$311,812	\$519,687-\$1,000,000	\$55,568.65	13.53%	\$519,687	\$1,000,000 and over	\$120,555.00	14.63%	\$1,000,000	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$15,508	\$0.00	1.10%	\$0.00	\$15,508-\$36,743	\$170.59	2.20%	\$15,508	\$36,743-\$47,366	\$637.76	4.40%	\$36,743	\$47,366-\$58,621	\$1,105.17	6.60%	\$47,366	\$58,621-\$69,242	\$1,848.00	8.80%	\$58,621	\$69,242-\$353,387	\$2,782.65	10.23%	\$69,242	\$353,387-\$424,065	\$31,850.68	11.33%	\$353,387	\$424,065-\$706,774	\$39,858.50	12.43%	\$424,065	\$706,774-\$1,000,000	\$74,999.23	13.53%	\$706,774	\$1,000,000 and over	\$114,672.71	14.63%	\$1,000,000
Status	Deduction amount	Low income amount																																																																																																						
Single/Dual Income	\$3,992	\$13,267																																																																																																						
Married 1	\$3,992	\$13,267																																																																																																						
Married 2	\$7,984	\$26,533																																																																																																						
Head of Household	\$7,984	\$26,533																																																																																																						
Income	Tax amt.	Tax rate	On amt. over																																																																																																					
\$0-\$7,749	\$0.00	1.10%	\$0.00																																																																																																					
\$7,749-\$18,371	\$85.24	2.20%	\$7,749																																																																																																					
\$18,371-\$28,995	\$318.92	4.40%	\$18,371																																																																																																					
\$28,995-\$40,250	\$786.38	6.60%	\$28,995																																																																																																					
\$40,250-\$50,869	\$1,529.21	8.80%	\$40,250																																																																																																					
\$50,869-\$259,844	\$2,463.68	10.23%	\$50,869																																																																																																					
\$259,844-\$311,812	\$23,841.82	11.33%	\$259,844																																																																																																					
\$311,812-\$519,687	\$29,729.79	12.43%	\$311,812																																																																																																					
\$519,687-\$1,000,000	\$55,568.65	13.53%	\$519,687																																																																																																					
\$1,000,000 and over	\$120,555.00	14.63%	\$1,000,000																																																																																																					
Income	Tax amt.	Tax rate	On amt. over																																																																																																					
\$0.00-\$15,508	\$0.00	1.10%	\$0.00																																																																																																					
\$15,508-\$36,743	\$170.59	2.20%	\$15,508																																																																																																					
\$36,743-\$47,366	\$637.76	4.40%	\$36,743																																																																																																					
\$47,366-\$58,621	\$1,105.17	6.60%	\$47,366																																																																																																					
\$58,621-\$69,242	\$1,848.00	8.80%	\$58,621																																																																																																					
\$69,242-\$353,387	\$2,782.65	10.23%	\$69,242																																																																																																					
\$353,387-\$424,065	\$31,850.68	11.33%	\$353,387																																																																																																					
\$424,065-\$706,774	\$39,858.50	12.43%	\$424,065																																																																																																					
\$706,774-\$1,000,000	\$74,999.23	13.53%	\$706,774																																																																																																					
\$1,000,000 and over	\$114,672.71	14.63%	\$1,000,000																																																																																																					
Connecticut	<p><i>Wage brackets and tax rates have changed as follows:</i></p> <p>Filing Status: F; Single; Type: Special</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$15,000</td> <td>\$0.00</td> <td>0.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$15,000-\$18,800</td> <td>\$0.00</td> <td>25.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$18,800-\$19,300</td> <td>\$0.00</td> <td>30.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$19,300-\$19,800</td> <td>\$0.00</td> <td>35.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$19,800-\$20,300</td> <td>\$0.00</td> <td>40.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$20,300-\$20,800</td> <td>\$0.00</td> <td>45.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$20,800-\$21,300</td> <td>\$0.00</td> <td>50.00%</td> <td>\$0.00</td> </tr> </tbody> </table>	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$15,000	\$0.00	0.00%	\$0.00	\$15,000-\$18,800	\$0.00	25.00%	\$0.00	\$18,800-\$19,300	\$0.00	30.00%	\$0.00	\$19,300-\$19,800	\$0.00	35.00%	\$0.00	\$19,800-\$20,300	\$0.00	40.00%	\$0.00	\$20,300-\$20,800	\$0.00	45.00%	\$0.00	\$20,800-\$21,300	\$0.00	50.00%	\$0.00																																																																							
Income	Tax amt.	Tax rate	On amt. over																																																																																																					
\$0.00-\$15,000	\$0.00	0.00%	\$0.00																																																																																																					
\$15,000-\$18,800	\$0.00	25.00%	\$0.00																																																																																																					
\$18,800-\$19,300	\$0.00	30.00%	\$0.00																																																																																																					
\$19,300-\$19,800	\$0.00	35.00%	\$0.00																																																																																																					
\$19,800-\$20,300	\$0.00	40.00%	\$0.00																																																																																																					
\$20,300-\$20,800	\$0.00	45.00%	\$0.00																																																																																																					
\$20,800-\$21,300	\$0.00	50.00%	\$0.00																																																																																																					

<i>State or territory</i>	<i>Description of change</i>			
	\$21,300-\$21,800	\$0.00	55.00%	\$0.00
	\$21,800-\$22,300	\$0.00	60.00%	\$0.00
	\$22,300-\$25,000	\$0.00	65.00%	\$0.00
	\$25,000-\$25,500	\$0.00	70.00%	\$0.00
	\$25,500-\$26,000	\$0.00	75.00%	\$0.00
	\$26,000-\$26,500	\$0.00	80.00%	\$0.00
	\$26,500-\$31,300	\$0.00	85.00%	\$0.00
	\$31,300-\$31,800	\$0.00	86.00%	\$0.00
	\$31,800-\$32,300	\$0.00	87.00%	\$0.00
	\$32,300-\$32,800	\$0.00	88.00%	\$0.00
	\$32,800-\$33,300	\$0.00	89.00%	\$0.00
	\$33,300-\$60,000	\$0.00	90.00%	\$0.00
	\$60,000-\$60,500	\$0.00	91.00%	\$0.00
	\$60,500-\$61,000	\$0.00	92.00%	\$0.00
	\$61,000-\$61,500	\$0.00	93.00%	\$0.00
	\$61,500-\$62,000	\$0.00	94.00%	\$0.00
	\$62,000-\$62,500	\$0.00	95.00%	\$0.00
	\$62,500-\$63,000	\$0.00	96.00%	\$0.00
	\$63,000-\$63,500	\$0.00	97.00%	\$0.00
	\$63,500-\$64,000	\$0.00	98.00%	\$0.00
	\$64,000-\$64,500	\$0.00	99.00%	\$0.00
	\$64,500 and over	\$0.00	100.00%	\$0.00
	Filing Status: A; Single; Type: Tax			
	Income	Tax amt.	Tax rate	On amt. over
	\$100,000-\$200,000	\$5,050	6.00%	\$100,000
	\$200,000-\$250,000	\$11,050	6.50%	\$200,000
	\$250,000 and over	\$14,300	6.70%	\$250,000
	Wage brackets and tax rates have changed as follows:			
	Filing Status: B; Single; Type: Tax			
	Income	Tax amt.	Tax rate	On amt. over
	\$160,000-\$320,000	\$8,080	6.00%	\$160,000
	\$320,000-\$400,000	\$17,680	6.50%	\$320,000
	\$400,000 and over	\$22,800	6.70%	\$400,000
	Wage brackets and tax rates have changed as follows:			
	Filing Status: C; Single; Type: Personal Exemption			
	Income	Tax amt.	Tax rate	On amt. over
	\$200,000-\$400,000	\$10,100	6.00%	\$200,000
	\$400,000-\$500,000	\$22,100	6.50%	\$400,000
	\$500,000 and over	\$28,600	6.70%	\$500,000
	Wage brackets and tax rates have changed as follows:			
	Filing Status: F; Single; Type: Tax			
	Income	Tax amt.	Tax rate	On amt. over
	\$200,000-\$250,000	\$11,050	6.50%	\$200,000
	\$250,000 and over	\$14,300	6.70%	\$250,000

<i>State or territory</i>	<i>Description of change</i>																																																																																				
	<p>Wage brackets and tax rates have changed as follows: Filing Status: D; Single; Type: Tax</p> <table border="1"> <thead> <tr> <th><i>Income</i></th> <th><i>Tax amt.</i></th> <th><i>Tax rate</i></th> <th><i>On amt. over</i></th> </tr> </thead> <tbody> <tr> <td>\$100,000-\$200,000</td> <td>\$5,050</td> <td>6.00%</td> <td>\$100,000</td> </tr> <tr> <td>\$200,000-\$250,000</td> <td>\$11,050</td> <td>6.50%</td> <td>\$200,000</td> </tr> <tr> <td>\$250,000 and over</td> <td>\$14,300</td> <td>6.70%</td> <td>\$250,000</td> </tr> </tbody> </table> <p>Wage brackets and tax rates have changed as follows: Filing Status: F; Single; Type: Personal Exemption</p> <table border="1"> <thead> <tr> <th><i>Income</i></th> <th><i>Tax amt.</i></th> <th><i>Tax rate</i></th> <th><i>On amt. over</i></th> </tr> </thead> <tbody> <tr><td>\$0.00-\$30,000</td><td>\$15,000</td><td>0.00%</td><td>\$0.00</td></tr> <tr><td>\$30,000-\$31,000</td><td>\$14,000</td><td>0.00%</td><td>\$0.00</td></tr> <tr><td>\$31,000-\$32,000</td><td>\$13,000</td><td>0.00%</td><td>\$0.00</td></tr> <tr><td>\$32,000-\$33,000</td><td>\$12,000</td><td>0.00%</td><td>\$0.00</td></tr> <tr><td>\$33,000-\$34,000</td><td>\$11,000</td><td>0.00%</td><td>\$0.00</td></tr> <tr><td>\$34,000-\$35,000</td><td>\$10,000</td><td>0.00%</td><td>\$0.00</td></tr> <tr><td>\$35,000-\$36,000</td><td>\$9,000</td><td>0.00%</td><td>\$0.00</td></tr> <tr><td>\$36,000-\$37,000</td><td>\$8,000</td><td>0.00%</td><td>\$0.00</td></tr> <tr><td>\$37,000-\$38,000</td><td>\$7,000</td><td>0.00%</td><td>\$0.00</td></tr> <tr><td>\$38,000-\$39,000</td><td>\$6,000</td><td>0.00%</td><td>\$0.00</td></tr> <tr><td>\$39,000-\$40,000</td><td>\$5,000</td><td>0.00%</td><td>\$0.00</td></tr> <tr><td>\$40,000-\$41,000</td><td>\$4,000</td><td>0.00%</td><td>\$0.00</td></tr> <tr><td>\$41,000-\$42,000</td><td>\$3,000</td><td>0.00%</td><td>\$0.00</td></tr> <tr><td>\$42,000-\$43,000</td><td>\$2,000</td><td>0.00%</td><td>\$0.00</td></tr> <tr><td>\$43,000-\$44,000</td><td>\$1,000</td><td>0.00%</td><td>\$0.00</td></tr> <tr><td>\$44,000 and over</td><td>\$0</td><td>0.00%</td><td>\$0.00</td></tr> </tbody> </table>	<i>Income</i>	<i>Tax amt.</i>	<i>Tax rate</i>	<i>On amt. over</i>	\$100,000-\$200,000	\$5,050	6.00%	\$100,000	\$200,000-\$250,000	\$11,050	6.50%	\$200,000	\$250,000 and over	\$14,300	6.70%	\$250,000	<i>Income</i>	<i>Tax amt.</i>	<i>Tax rate</i>	<i>On amt. over</i>	\$0.00-\$30,000	\$15,000	0.00%	\$0.00	\$30,000-\$31,000	\$14,000	0.00%	\$0.00	\$31,000-\$32,000	\$13,000	0.00%	\$0.00	\$32,000-\$33,000	\$12,000	0.00%	\$0.00	\$33,000-\$34,000	\$11,000	0.00%	\$0.00	\$34,000-\$35,000	\$10,000	0.00%	\$0.00	\$35,000-\$36,000	\$9,000	0.00%	\$0.00	\$36,000-\$37,000	\$8,000	0.00%	\$0.00	\$37,000-\$38,000	\$7,000	0.00%	\$0.00	\$38,000-\$39,000	\$6,000	0.00%	\$0.00	\$39,000-\$40,000	\$5,000	0.00%	\$0.00	\$40,000-\$41,000	\$4,000	0.00%	\$0.00	\$41,000-\$42,000	\$3,000	0.00%	\$0.00	\$42,000-\$43,000	\$2,000	0.00%	\$0.00	\$43,000-\$44,000	\$1,000	0.00%	\$0.00	\$44,000 and over	\$0	0.00%	\$0.00
<i>Income</i>	<i>Tax amt.</i>	<i>Tax rate</i>	<i>On amt. over</i>																																																																																		
\$100,000-\$200,000	\$5,050	6.00%	\$100,000																																																																																		
\$200,000-\$250,000	\$11,050	6.50%	\$200,000																																																																																		
\$250,000 and over	\$14,300	6.70%	\$250,000																																																																																		
<i>Income</i>	<i>Tax amt.</i>	<i>Tax rate</i>	<i>On amt. over</i>																																																																																		
\$0.00-\$30,000	\$15,000	0.00%	\$0.00																																																																																		
\$30,000-\$31,000	\$14,000	0.00%	\$0.00																																																																																		
\$31,000-\$32,000	\$13,000	0.00%	\$0.00																																																																																		
\$32,000-\$33,000	\$12,000	0.00%	\$0.00																																																																																		
\$33,000-\$34,000	\$11,000	0.00%	\$0.00																																																																																		
\$34,000-\$35,000	\$10,000	0.00%	\$0.00																																																																																		
\$35,000-\$36,000	\$9,000	0.00%	\$0.00																																																																																		
\$36,000-\$37,000	\$8,000	0.00%	\$0.00																																																																																		
\$37,000-\$38,000	\$7,000	0.00%	\$0.00																																																																																		
\$38,000-\$39,000	\$6,000	0.00%	\$0.00																																																																																		
\$39,000-\$40,000	\$5,000	0.00%	\$0.00																																																																																		
\$40,000-\$41,000	\$4,000	0.00%	\$0.00																																																																																		
\$41,000-\$42,000	\$3,000	0.00%	\$0.00																																																																																		
\$42,000-\$43,000	\$2,000	0.00%	\$0.00																																																																																		
\$43,000-\$44,000	\$1,000	0.00%	\$0.00																																																																																		
\$44,000 and over	\$0	0.00%	\$0.00																																																																																		
Kansas	<p>The wage brackets, tax rates and tax amounts have been updated.</p> <p>Wage brackets and tax rates for Married (Filing Status: MAR) employees are as follows:</p> <table border="1"> <thead> <tr> <th><i>Income</i></th> <th><i>Tax amt.</i></th> <th><i>Tax rate</i></th> <th><i>On amt. over</i></th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$6,000</td> <td>\$0.00</td> <td>0.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$6,000-\$36,000</td> <td>\$0.00</td> <td>2.70%</td> <td>\$6,000</td> </tr> <tr> <td>\$36,000 and over</td> <td>\$810.00</td> <td>4.60%</td> <td>\$36,000</td> </tr> </tbody> </table> <p>Wage brackets and tax rates for Single (Filing Status: SINGLE) employee are as follows:</p> <table border="1"> <thead> <tr> <th><i>Income</i></th> <th><i>Tax amt.</i></th> <th><i>Tax rate</i></th> <th><i>On amt. over</i></th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$3,000</td> <td>\$0.00</td> <td>0.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$3,000-\$18,000</td> <td>\$0.00</td> <td>2.70%</td> <td>\$3,000</td> </tr> <tr> <td>\$18,000 and over</td> <td>\$405.00</td> <td>4.60%</td> <td>\$18,000</td> </tr> </tbody> </table>	<i>Income</i>	<i>Tax amt.</i>	<i>Tax rate</i>	<i>On amt. over</i>	\$0.00-\$6,000	\$0.00	0.00%	\$0.00	\$6,000-\$36,000	\$0.00	2.70%	\$6,000	\$36,000 and over	\$810.00	4.60%	\$36,000	<i>Income</i>	<i>Tax amt.</i>	<i>Tax rate</i>	<i>On amt. over</i>	\$0.00-\$3,000	\$0.00	0.00%	\$0.00	\$3,000-\$18,000	\$0.00	2.70%	\$3,000	\$18,000 and over	\$405.00	4.60%	\$18,000																																																				
<i>Income</i>	<i>Tax amt.</i>	<i>Tax rate</i>	<i>On amt. over</i>																																																																																		
\$0.00-\$6,000	\$0.00	0.00%	\$0.00																																																																																		
\$6,000-\$36,000	\$0.00	2.70%	\$6,000																																																																																		
\$36,000 and over	\$810.00	4.60%	\$36,000																																																																																		
<i>Income</i>	<i>Tax amt.</i>	<i>Tax rate</i>	<i>On amt. over</i>																																																																																		
\$0.00-\$3,000	\$0.00	0.00%	\$0.00																																																																																		
\$3,000-\$18,000	\$0.00	2.70%	\$3,000																																																																																		
\$18,000 and over	\$405.00	4.60%	\$18,000																																																																																		
Illinois	The flat tax rate is 3.75% and dependent exemption is \$2,150.																																																																																				

<i>State or territory</i>	<i>Description of change</i>																																																
Kentucky	The annual standard amount has increased to \$2,440 for all taxpayers and the personal exemption amount is \$10.00.																																																
Maine	<p>The annual personal exemption amount has increased to \$4,000 for married and single taxpayers.</p> <p>Wage brackets and tax rates for Single taxpayers (Filing Status: SINGLE) are updated as follows:</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$8,650</td> <td>\$0.00</td> <td>0.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$8,650-\$24,350</td> <td>\$0.00</td> <td>6.50%</td> <td>\$8,650</td> </tr> <tr> <td>\$24,350 and over</td> <td>\$1,021.00</td> <td>7.95%</td> <td>\$24,350</td> </tr> </tbody> </table> <p>Wage brackets and tax rates for Married taxpayers (Filing Status: MAR) are updated as follows:</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$20,200</td> <td>\$0.00</td> <td>0.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$20,200-\$51,600</td> <td>\$0.00</td> <td>6.50%</td> <td>\$20,200</td> </tr> <tr> <td>\$51,600 and over</td> <td>\$2,041.00</td> <td>7.95%</td> <td>\$51,600</td> </tr> </tbody> </table>	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$8,650	\$0.00	0.00%	\$0.00	\$8,650-\$24,350	\$0.00	6.50%	\$8,650	\$24,350 and over	\$1,021.00	7.95%	\$24,350	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$20,200	\$0.00	0.00%	\$0.00	\$20,200-\$51,600	\$0.00	6.50%	\$20,200	\$51,600 and over	\$2,041.00	7.95%	\$51,600																
Income	Tax amt.	Tax rate	On amt. over																																														
\$0.00-\$8,650	\$0.00	0.00%	\$0.00																																														
\$8,650-\$24,350	\$0.00	6.50%	\$8,650																																														
\$24,350 and over	\$1,021.00	7.95%	\$24,350																																														
Income	Tax amt.	Tax rate	On amt. over																																														
\$0.00-\$20,200	\$0.00	0.00%	\$0.00																																														
\$20,200-\$51,600	\$0.00	6.50%	\$20,200																																														
\$51,600 and over	\$2,041.00	7.95%	\$51,600																																														
Massachusetts	The flat tax rate for all filing statuses is 5.15%.																																																
Minnesota	<p>The annual personal exemption amount is \$4,000 for married and single taxpayers.</p> <p>Wage brackets and tax rates for Single taxpayers (Filing Status: SINGLE) are updated as follows:</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$2,300</td> <td>\$0.00</td> <td>0.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$2,300-\$27,370</td> <td>\$0.00</td> <td>5.35%</td> <td>\$2,300</td> </tr> <tr> <td>\$27,370-\$84,660</td> <td>\$1,341.25</td> <td>7.05%</td> <td>\$84,660</td> </tr> <tr> <td>\$84,660 - \$157,250</td> <td>\$5,380.20</td> <td>7.85%</td> <td>\$157,250</td> </tr> <tr> <td>\$157,250 and over</td> <td>\$11,078.52</td> <td>9.85%</td> <td>\$157,250</td> </tr> </tbody> </table> <p>Wage brackets and tax rates for Married taxpayers (Filing Status: MAR) are updated as follows:</p> <table border="1"> <thead> <tr> <th>Income</th> <th>Tax amt.</th> <th>Tax rate</th> <th>On amt. over</th> </tr> </thead> <tbody> <tr> <td>\$0.00-\$8,600</td> <td>\$0.00</td> <td>0.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$8,600-\$45,250</td> <td>\$0.00</td> <td>5.35%</td> <td>\$8,600</td> </tr> <tr> <td>\$45,250-\$154,220</td> <td>\$1,960.78</td> <td>7.05%</td> <td>\$45,250</td> </tr> <tr> <td>\$154,220-\$266,860</td> <td>\$9,643.17</td> <td>7.85%</td> <td>\$154,220</td> </tr> <tr> <td>\$266,860 and over</td> <td>\$18,485.41</td> <td>9.85%</td> <td>\$266,860</td> </tr> </tbody> </table>	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$2,300	\$0.00	0.00%	\$0.00	\$2,300-\$27,370	\$0.00	5.35%	\$2,300	\$27,370-\$84,660	\$1,341.25	7.05%	\$84,660	\$84,660 - \$157,250	\$5,380.20	7.85%	\$157,250	\$157,250 and over	\$11,078.52	9.85%	\$157,250	Income	Tax amt.	Tax rate	On amt. over	\$0.00-\$8,600	\$0.00	0.00%	\$0.00	\$8,600-\$45,250	\$0.00	5.35%	\$8,600	\$45,250-\$154,220	\$1,960.78	7.05%	\$45,250	\$154,220-\$266,860	\$9,643.17	7.85%	\$154,220	\$266,860 and over	\$18,485.41	9.85%	\$266,860
Income	Tax amt.	Tax rate	On amt. over																																														
\$0.00-\$2,300	\$0.00	0.00%	\$0.00																																														
\$2,300-\$27,370	\$0.00	5.35%	\$2,300																																														
\$27,370-\$84,660	\$1,341.25	7.05%	\$84,660																																														
\$84,660 - \$157,250	\$5,380.20	7.85%	\$157,250																																														
\$157,250 and over	\$11,078.52	9.85%	\$157,250																																														
Income	Tax amt.	Tax rate	On amt. over																																														
\$0.00-\$8,600	\$0.00	0.00%	\$0.00																																														
\$8,600-\$45,250	\$0.00	5.35%	\$8,600																																														
\$45,250-\$154,220	\$1,960.78	7.05%	\$45,250																																														
\$154,220-\$266,860	\$9,643.17	7.85%	\$154,220																																														
\$266,860 and over	\$18,485.41	9.85%	\$266,860																																														

New York

The standard deduction has increased to \$7,350 for Single taxpayers.

Wage brackets and tax rates for Single taxpayers (Filing Status: SINGLE) are updated as follows:

<i>Income</i>	<i>Tax amt.</i>	<i>Tax rate</i>	<i>On amt. over</i>
\$0.00-\$8,400	\$0.00	4.0%	\$0.00
\$8,400-\$11,600	\$336.00	4.5%	\$8,400
\$11,600-\$13,750	\$480.00	5.25%	\$11,600
\$13,750-\$21,150	\$593.00	5.9%	\$13,750
\$21,150-\$79,600	\$1,029.00	6.45%	\$21,150
\$79,600-\$95,550	\$4,800.00	6.65%	\$79,600
\$95,550-\$106,200	\$5,860.00	7.58%	\$95,550
\$106,200-\$159,350	\$6,667.00	8.08%	\$106,200
\$159,350-\$212,500	\$10,962.00	7.15%	\$159,350
\$212,500-\$265,600	\$14,762.00	8.15%	\$212,500
\$265,600-\$1,062,650	\$19,090.00	7.35%	\$265,600
\$1,062,650-\$1,115,850	\$77,673.00	49.02%	\$1,062,650
\$1,115,850 and over	\$103,752.00	9.62%	\$1,115,850

The standard deduction has increased to \$7,850 for Married taxpayers.

Wage brackets and tax rates for Married taxpayers (Filing Status Married) are updated as follows:

<i>Income</i>	<i>Tax amt.</i>	<i>Tax rate</i>	<i>On amt. over</i>
\$0.00-\$8,400	\$0.00	4.0%	\$0.00
\$8,400-\$11,600	\$336.00	4.5%	\$8,400
\$11,600-\$13,750	\$480.00	5.25%	\$11,600
\$13,750-\$21,150	\$593.00	5.9%	\$13,750
\$21,150-\$79,600	\$1,029.00	6.45%	\$21,150
\$79,600-\$95,550	\$4,800.00	6.65%	\$79,600
\$95,550-\$106,200	\$5,860.00	7.28%	\$95,550
\$106,200-\$159,350	\$6,635.00	7.78%	\$106,200
\$159,350-\$212,500	\$10,771.00	8.08%	\$159,350
\$212,500-\$318,750	\$15,065.00	7.15%	\$212,500
\$318,750-\$371,900	\$22,662.00	8.15%	\$318,750
\$371,900-\$1,062,650	\$26,994.00	7.35%	\$371,900
\$1,062,650-\$2,125,450	\$77,764.00	7.65%	\$1,062,650
\$2,125,450-\$2,178,650	\$159,068.00	88.42%	\$2,125,450
\$2,178,650 and over	\$206,107.00	9.62%	\$2,178,650

Yonkers, New York

The standard deduction for Married taxpayers has increased to \$7,850. The flat tax rate changed to 16.75%.

Wage brackets and tax rates for rates for Married taxpayers (Filing Status: MAR) are updated as follows:

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$8,400	\$0.00	4.0%	\$0.00
\$8,400-\$11,600	\$336.00	4.5%	\$8,400
\$11,600-\$13,750	\$480.00	5.25%	\$11,600
\$13,750-\$21,150	\$593.00	5.90%	\$13,750
\$21,150-\$79,600	\$1,029.00	6.45%	\$21,150
\$79,600-\$95,550	\$4,800.00	6.65%	\$79,600
\$95,550-\$106,200	\$5,860.00	7.28%	\$95,550
\$106,200-\$159,350	\$6,635.00	7.78%	\$106,200
\$159,350-\$212,500	\$10,771.00	8.08%	\$159,350
\$212,500-\$318,750	\$15,065.00	7.15%	\$212,500
\$318,750-\$371,900	\$22,662.00	8.15%	\$318,750
\$371,900-\$1,062,650	\$26,994.00	7.35%	\$371,900
\$1,062,650-\$2,125,450	\$77,764.00	7.65%	\$1,062,650
\$2,125,450-\$2,178,650	\$159,068.00	88.42%	\$2,125,450
\$2,178,650 and over	\$206,107.00	9.62%	\$2,178,650

The standard deduction has increased to \$7,350 for Single taxpayers. The flat tax rate changed to 16.75%.

Wage brackets and tax rates for Single taxpayers (Filing Status: SINGLE) are updated as follows:

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$8,400	\$0.00	4.0%	\$0.00
\$8,400-\$11,600	\$336.00	4.5%	\$8,400
\$11,600-\$13,750	\$480.00	5.25%	\$11,600
\$13,750-\$21,150	\$593.00	5.90%	\$13,750
\$21,150-\$79,600	\$1,029.00	6.45%	\$21,150
\$79,600-\$95,550	\$4,800.00	6.65%	\$79,600
\$95,550-\$106,200	\$5,860.00	7.58%	\$95,550
\$106,200-\$159,350	\$6,667.00	8.08%	\$106,200
\$159,350-\$212,500	\$10,962.00	7.15%	\$159,350
\$212,500-\$265,600	\$14,762.00	8.15%	\$212,500
\$265,600-\$1,062,650	\$19,090.00	7.35%	\$265,600
\$1,062,650-\$1,115,850	\$77,673.00	49.02%	\$1,062,650
\$1,115,850 and over	\$103,752.00	9.62%	\$1,115,850

Oregon

Wage brackets and tax rates have changed as follows:

Filing Status: S2

Type: Tax

Standard deduction= \$2,145

Personal exemption=\$194

Low income table

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$3,350	\$194.00	5.00%	\$0.00
\$3,350-\$8,400	\$362.00	7.00%	\$3,350
\$8,400-\$50,000	\$715.00	9.00%	\$8,400

Wage brackets and tax rates have changed as follows:

Filing Status: S3

Type: Tax

Standard deduction= \$4,295

Personal exemption=\$194

Low income table

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$6,700	\$194.00	5.00%	\$0.00
\$6,700-\$16,800	\$529.00	7.00%	\$6,700
\$16,800-\$50,000	\$1,236.00	9.00%	\$16,800

Wage brackets and tax rates have changed as follows:

Filing Status: MS3

Special table

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$249,999	\$6,450.00	0.00%	\$0.00
\$249,999-\$259,999	\$5,150.00	0.00%	\$0.00
\$259,999-\$269,999	\$3,850.00	0.00%	\$0.00
\$269,999-\$279,999	\$2,550.00	0.00%	\$0.00
\$279,999-\$289,999	\$1,250.00	0.00%	\$0.00
\$289,999 and over	\$0.00	0.00%	\$0.00

Wage brackets and tax rates have changed as follows:

Filing Status: S2

Special table

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$124,999	\$6,450.00	0.00%	\$0.00
\$124,999-\$129,999	\$5,150.00	0.00%	\$0.00
\$129,999-\$134,999	\$3,850.00	0.00%	\$0.00
\$134,999-\$139,999	\$2,550.00	0.00%	\$0.00
\$139,999-\$144,999	\$1,250.00	0.00%	\$0.00
\$144,999 and above	\$0.00	0.00%	\$0.00

Wage brackets and tax rates have changed as follows:

Filing Status: S3

Special table

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$124,999	\$6,450.00	0.00%	\$0.00
\$124,999-\$129,999	\$5,150.00	0.00%	\$0.00
\$129,999-\$134,999	\$3,850.00	0.00%	\$0.00
\$134,999-\$139,999	\$2,550.00	0.00%	\$0.00
\$139,999-\$144,999	\$1,250.00	0.00%	\$0.00
\$144,999 and above	\$0.00	0.00%	\$0.00

Wage brackets and tax rates have changed as follows:

Filing Status: S2

Tax table

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$41,405	\$0.00	0.00%	\$0.00
\$41,405-\$125,000	\$521.00	9.00%	\$8,400
\$125,000 and over	\$11,015.00	9.90%	\$125,000

Wage brackets and tax rates have changed as follows:

Filing Status: MS3

Tax table

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$39,255	\$0.00	0.00%	\$0.00
\$39,255-\$250,000	\$1,042.00	9.00%	\$16,800
\$250,000 and over	\$22,030.00	9.90%	\$250,000

Wage brackets and tax rates have changed as follows:

Filing Status: S3

Tax table

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$39,255	\$0.00	0.00%	\$0.00
\$39,255-\$250,000	\$1,042.00	9.00%	\$16,800
\$250,000 and over	\$22,030.00	9.90%	\$250,000

Wage brackets and tax rates have changed as follows:

Filing Status: MS3

Type: Tax

Standard deduction= \$4,295

Personal exemption=\$194

Low income table

Income	Tax amt.	Tax rate	On amt. over
\$0.00-\$6,700	\$194.00	5.00%	\$0.00
\$6,700-\$16,800	\$529.00	7.00%	\$6,700
\$16,800- \$50,000	\$1,236.00	9.00%	\$16,800

Copyright and legal notices

Copyright

Copyright © 2015 Microsoft. All rights reserved.

Limitation of liability

This document is provided “as-is”. Information and views expressed in this document, including URL and other Internet Web site references, may change without notice. You bear the risk of using it.

Some examples depicted herein are provided for illustration only and are fictitious. No real association or connection is intended or should be inferred.

Intellectual property

This document does not provide you with any legal rights to any intellectual property in any Microsoft product.

You may copy and use this document for your internal, reference purposes.

Trademarks

Microsoft, Microsoft Dynamics, SQL Server, Windows, Windows Server, and Windows Vista are either trademarks of the Microsoft group of companies. FairCom and c-tree Plus are trademarks of FairCom Corporation and are registered in the United States and other countries.

All other trademarks are property of their respective owners.

License agreement

Use of this product is covered by a license agreement provided with the software product. If you have any questions, please call the Microsoft Business Solutions Customer Assistance Department at 800-456-0025 (U.S. or Canada only) or +1-701-281-6500.