

U.S. 2015 January Payroll Tax Update

For Microsoft Dynamics GP

Round 1

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 January 2015 Round 1 U.S. Payroll Tax Update for Microsoft Dynamics GP.

This is the first tax update for 2015. It includes state tax table changes that take effect January 1, 2015. You'll need to install this update before processing your first payroll runs for 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](#)

[Copyright and legal notices](#)

Changes in this update

The January 2015 Round 1 U.S. Payroll Tax Update contains tax changes for the following states:

- California
- Connecticut
- Illinois
- Kansas
- Kentucky
- Maine
- Massachusetts
- Minnesota
- New York
- Yonkers
- Oregon

The following [federal changes](#) are included in this update:

- The personal exemption amount has changed.
- Wage bracket and tax amounts have been updated.
- FICA Employee Social Security limit has been updated to \$118,500.

2015 federal tax changes

<i>Tax Code</i>	<i>Description of change</i>																																																																																																								
Federal	<p>The personal exemption has been changed to \$4,000 for married, single, and nonresident alien individuals.</p> <p>Wage brackets and tax amounts have been updated for Married (Filing Status = MAR) 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-\$8,600</td> <td>\$0.00</td> <td>0.0%</td> <td>\$0.00</td> </tr> <tr> <td>\$8,600-\$27,050</td> <td>\$0.00</td> <td>10.0%</td> <td>\$8,600</td> </tr> <tr> <td>\$27,050-\$83,500</td> <td>\$1,845.00</td> <td>15.0%</td> <td>\$27,050</td> </tr> <tr> <td>\$83,500-\$159,800</td> <td>\$10,312.50</td> <td>25.0%</td> <td>\$83,500</td> </tr> <tr> <td>\$159,800-\$239,050</td> <td>\$29,387.50</td> <td>28.0%</td> <td>\$159,800</td> </tr> <tr> <td>\$239,050-\$420,100</td> <td>\$51,577.50</td> <td>33.0%</td> <td>\$239,050</td> </tr> <tr> <td>\$420,100-\$473,450</td> <td>\$111,324.00</td> <td>35.0%</td> <td>\$420,100</td> </tr> <tr> <td>\$473,450 and over</td> <td>\$129,996.50</td> <td>39.6%</td> <td>\$473,450</td> </tr> </tbody> </table> <p>Wage brackets and tax amounts have been updated for Single (Filing Status = SINGLE) 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-\$2,300</td> <td>\$0.00</td> <td>0.0%</td> <td>\$0.00</td> </tr> <tr> <td>\$2,300-\$11,525</td> <td>\$0.00</td> <td>10.0%</td> <td>\$2,300</td> </tr> <tr> <td>\$11,525-\$39,750</td> <td>\$922.50</td> <td>15.0%</td> <td>\$11,525</td> </tr> <tr> <td>\$39,750-\$93,050</td> <td>\$5,156.25</td> <td>25.0%</td> <td>\$39,750</td> </tr> <tr> <td>\$93,050-\$191,600</td> <td>\$18,481.25</td> <td>28.0%</td> <td>\$93,050</td> </tr> <tr> <td>\$191,600-\$413,800</td> <td>\$46,075.25</td> <td>33.0%</td> <td>\$191,600</td> </tr> <tr> <td>\$413,800-\$415,500</td> <td>\$119,401.25</td> <td>35.0%</td> <td>\$413,800</td> </tr> <tr> <td>\$415,500 and over</td> <td>\$119,996.25</td> <td>39.6%</td> <td>\$473,450</td> </tr> </tbody> </table> <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-\$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	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%	\$473,450	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
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FICA/Social Security	The Social Security wage base limit has been increased to \$118,500 for employers and employees.																																																																																																								

2014 state or territorial tax changes

The following tax changes are included in this update:

<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.</p> <p>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 Married 1 (Filing Status: MAR1) or Married 2(Filing Status: MAR2) employees 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-\$15,498</td> <td>\$0.00</td> <td>1.10%</td> <td>\$0.00</td> </tr> <tr> <td>\$15,498-\$36,742</td> <td>\$170.48</td> <td>2.20%</td> <td>\$15,498</td> </tr> <tr> <td>\$36,742-\$57,990</td> <td>\$637.85</td> <td>4.40%</td> <td>\$36,742</td> </tr> <tr> <td>\$57,990-\$80,500</td> <td>\$1,572.76</td> <td>6.60%</td> <td>\$57,990</td> </tr> <tr> <td>\$80,500-\$101,738</td> <td>\$3,058.42</td> <td>8.80%</td> <td>\$80,500</td> </tr> <tr> <td>\$101,738-\$519,688</td> <td>\$4,927.36</td> <td>10.23%</td> <td>\$101,738</td> </tr> <tr> <td>\$519,688-\$623,624</td> <td>\$47,683.65</td> <td>11.33%</td> <td>\$519,688</td> </tr> <tr> <td>\$623,624-\$1,000,000</td> <td>\$59,459.60</td> <td>12.43%</td> <td>\$623,624</td> </tr> <tr> <td>\$1,000,000-\$1,039,374</td> <td>\$106,243.14</td> <td>13.53%</td> <td>\$1,000,000</td> </tr> <tr> <td>\$1,039,374 and over</td> <td>\$111,570.44</td> <td>14.63%</td> <td>\$1,039,374</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-\$15,498	\$0.00	1.10%	\$0.00	\$15,498-\$36,742	\$170.48	2.20%	\$15,498	\$36,742-\$57,990	\$637.85	4.40%	\$36,742	\$57,990-\$80,500	\$1,572.76	6.60%	\$57,990	\$80,500-\$101,738	\$3,058.42	8.80%	\$80,500	\$101,738-\$519,688	\$4,927.36	10.23%	\$101,738	\$519,688-\$623,624	\$47,683.65	11.33%	\$519,688	\$623,624-\$1,000,000	\$59,459.60	12.43%	\$623,624	\$1,000,000-\$1,039,374	\$106,243.14	13.53%	\$1,000,000	\$1,039,374 and over	\$111,570.44	14.63%	\$1,039,374
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	\$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
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	\$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	Wage brackets and tax rates have changed as follows: Filing Status: F; Single; Type: Personal Exemption			
	Income	Tax amt.	Tax rate	On amt. over
	\$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		

Connecticut	<p>Wage brackets and tax rates have changed as follows: 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> <tr><td>\$21,300-\$21,800</td><td>\$0.00</td><td>55.00%</td><td>\$0.00</td></tr> <tr><td>\$21,800-\$22,300</td><td>\$0.00</td><td>60.00%</td><td>\$0.00</td></tr> <tr><td>\$22,300-\$25,000</td><td>\$0.00</td><td>65.00%</td><td>\$0.00</td></tr> <tr><td>\$25,000-\$25,500</td><td>\$0.00</td><td>70.00%</td><td>\$0.00</td></tr> <tr><td>\$25,500-\$26,000</td><td>\$0.00</td><td>75.00%</td><td>\$0.00</td></tr> <tr><td>\$26,000-\$26,500</td><td>\$0.00</td><td>80.00%</td><td>\$0.00</td></tr> <tr><td>\$26,500-\$31,300</td><td>\$0.00</td><td>85.00%</td><td>\$0.00</td></tr> <tr><td>\$31,300-\$31,800</td><td>\$0.00</td><td>86.00%</td><td>\$0.00</td></tr> <tr><td>\$31,800-\$32,300</td><td>\$0.00</td><td>87.00%</td><td>\$0.00</td></tr> <tr><td>\$32,300-\$32,800</td><td>\$0.00</td><td>88.00%</td><td>\$0.00</td></tr> <tr><td>\$32,800-\$33,300</td><td>\$0.00</td><td>89.00%</td><td>\$0.00</td></tr> <tr><td>\$33,300-\$60,000</td><td>\$0.00</td><td>90.00%</td><td>\$0.00</td></tr> <tr><td>\$60,000-\$60,500</td><td>\$0.00</td><td>91.00%</td><td>\$0.00</td></tr> <tr><td>\$60,500-\$61,000</td><td>\$0.00</td><td>92.00%</td><td>\$0.00</td></tr> <tr><td>\$61,000-\$61,500</td><td>\$0.00</td><td>93.00%</td><td>\$0.00</td></tr> <tr><td>\$61,500-\$62,000</td><td>\$0.00</td><td>94.00%</td><td>\$0.00</td></tr> <tr><td>\$62,000-\$62,500</td><td>\$0.00</td><td>95.00%</td><td>\$0.00</td></tr> <tr><td>\$62,500-\$63,000</td><td>\$0.00</td><td>96.00%</td><td>\$0.00</td></tr> <tr><td>\$63,000-\$63,500</td><td>\$0.00</td><td>97.00%</td><td>\$0.00</td></tr> <tr><td>\$63,500-\$64,000</td><td>\$0.00</td><td>98.00%</td><td>\$0.00</td></tr> <tr><td>\$64,000-\$64,500</td><td>\$0.00</td><td>99.00%</td><td>\$0.00</td></tr> <tr><td>\$64,500 and over</td><td>\$0.00</td><td>100.00%</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	\$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
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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" data-bbox="415 405 1365 541"> <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" data-bbox="415 625 1365 762"> <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																
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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" data-bbox="415 989 1365 1192"> <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" data-bbox="415 1276 1365 1480"> <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
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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:

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	5.9%	\$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:

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	5.9%	\$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
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\$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
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\$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	<p>Wage brackets and tax rates have changed as follows: Filing Status: MS3 Type: Tax Standard deduction= \$4,295 Personal exemption=\$194 <i>Low income table</i></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-\$6,700</td> <td>\$194.00</td> <td>5.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$6,700-\$16,800</td> <td>\$529.00</td> <td>7.00%</td> <td>\$6,700</td> </tr> <tr> <td>\$16,800- \$50,000</td> <td>\$1,236.00</td> <td>9.00%</td> <td>\$16,800</td> </tr> </tbody> </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												
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Oregon	<p>Wage brackets and tax rates have changed as follows: Filing Status: S3</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-\$39,255</td> <td>\$0.00</td> <td>0.00%</td> <td>\$0.00</td> </tr> <tr> <td>\$39,255-\$250,000</td> <td>\$1,042.00</td> <td>9.00%</td> <td>\$16,800</td> </tr> <tr> <td>\$250,000 and over</td> <td>\$22,030.00</td> <td>9.90%</td> <td>\$250,000</td> </tr> </tbody> </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												
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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 11/14/2014.

If the date is earlier, install the 2014 year-end update. 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.

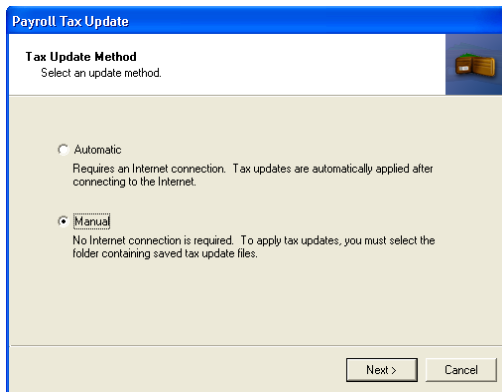
Tax updates are distributed in the form of .CAB files. Copy the .CAB file to a folder that you can readily access, such as the folder that contains Dynamics.exe. Copying the .CAB file to your computer does not complete the installation. Refer to the following section for instructions on how to install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

Installing the tax update

The Round 1 January 2015 tax update installation can be run 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.

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.
3. 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.
 4. Choose Process to start the update.
 5. 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 12/18/2014.

What's next

If you upgrade to another version of Microsoft Dynamics GP, you must install the most recent service pack (if any), as well as the most recent tax table updates for that release, to ensure you have the latest tax information. Newer releases of Microsoft Dynamics GP do not include current payroll tax information.

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