

# U.S. 2018 March Payroll Tax Update

## For Microsoft Dynamics GP

### Round 4

Applies to:

Microsoft Dynamics GP 2018 on Microsoft SQL Server

Microsoft Dynamics GP 2016 on Microsoft SQL Server

Microsoft Dynamics GP 2015 on Microsoft SQL Server

**Summary:** This document contains instructions for installing the March 2018 Round 4 U.S. Payroll Tax Update for Microsoft Dynamics GP.

This is the fourth tax update for 2018. It includes state tax table changes.

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

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## Changes in this update

The Round 4 update includes changes to federal tax tables, as well as changes for the following states:

- North Dakota
- Oregon - Correction

## State tax changes

North Dakota	<i>North Dakota withholding amounts where the filing status is married (MAR), the standard deduction is \$4,150, and the type is Tax are as follows:</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$10,200	\$0.00	0.00%	\$0.00
	\$10,200	\$73,500	\$0.00	1.10%	\$10,200
	\$73,500	\$139,000	\$696.30	2.04%	\$73,500
	\$139,000	\$247,000	\$2,032.50	2.27%	\$139,000
	\$247,000	\$431,000	\$4,484.10	2.64%	\$247,000
	\$431,000		\$9,341.70	2.90%	\$431,000

North Dakota	<i>North Dakota withholding amounts where the filing status is Single the standard deduction is \$4,150, and the type is Tax are as follows:</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$4,400	\$0.00	0.00%	\$0.00
	\$4,400	\$42,000	\$0.00	1.10%	\$4,400
	\$42,000	\$86,000	\$413.60	2.04%	\$42,000
	\$86,000	\$198,000	\$1,311.20	2.27%	\$86,000
	\$198,000	\$424,000	\$3,853.60	2.64%	\$198,000
	\$424,000		\$9,820.00	2.90%	\$424,000

Oregon - Correction	<i>Wage brackets and tax rates for Oregon where the filing status is S3 &amp; MS3 and the type is Tax for annual wages of \$50,000 and up are as follows:</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$38,915	\$0.00	0.00%	\$0.00
	\$38,915	\$250,000	\$1,080	9.00%	\$17,400
	\$250,000	And over	\$22,014	9.90%	\$250,000

Oregon - Correction	<i>Wage brackets and tax rates for Oregon where the filing status is S2 and the type is Tax for annual wages of \$50,000 and up are as follows:</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$41,135	\$0.00	0.00%	\$0.00
	\$41,135	\$125,000	\$540	9.00%	\$8,700
	\$125,000	And over	\$11,007	9.90%	\$125,000



## 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/support/downloads/taxupdates/>)

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://community.dynamics.com/gp>)

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 2018, Microsoft Dynamics GP 2016, Microsoft Dynamics GP 2015 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 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.

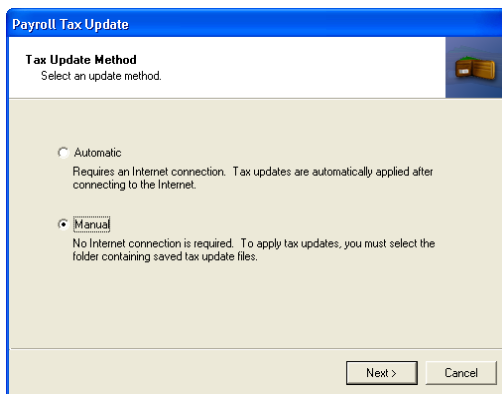
Tax updates are distributed in the form of .CAB files. Copy the .CAB file to a folder that you can readily access, such as the folder that contains Dynamics.exe. Copying the .CAB file to your computer does not complete the installation. Refer to the following section for instructions on how to install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

## Installing the tax update

The Round 4 March 2018 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 3/9/2018.

## 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.

## Previous tax changes

This section lists changes that were published in prior tax update rounds for 2018.

### Changes in Round 3

The Round 3 update includes changes to federal tax tables, as well as changes for the following states:

- Louisiana
- Oregon
- Missouri

### Federal changes

This update includes the following revisions to tax withholding rates for nonresident aliens for 2018.

Federal	<i>Federal withholding amounts where the filing status is nonresident alien (NAR), the tax code is FED are as follows:</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$5,375	\$0.00	10.0%	\$0.00
	\$5,375	\$34,550	\$952.50	12.0%	\$5,375
	\$34,550	\$78,350	\$4,453.50	22.0%	\$34,550
	\$78,350	\$153,350	\$14,089.50	24.0%	\$78,350
	\$153,350	\$195,850	\$32,089.50	32.0%	\$153,350
	\$195,850	\$495,850	\$45,689.50	35.0%	\$195,850
	\$495,850	And over	\$150,689.50	37.0%	\$495,850

### State tax changes

Louisiana	<i>Wage brackets and tax rates for Louisiana taxpayers are as follows. The filing status is M2 and the flat tax rate is 2.2%.</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$100,000	\$0.00	1.75%	\$25,000
	\$100,000	\$999,999,999.99	\$0.00	1.69%	\$100,000

Louisiana	<i>Wage brackets and tax rates for Louisiana taxpayers are as follows. The filing status is SM1 and Exempt status the flat tax rate is 2.2%.</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>

\$0.00	\$50,000	\$0.00	1.80%	\$12,500
\$50,000	\$999,999,999.99	\$0.00	1.65%	\$50,000

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Missouri

*Wage brackets and tax rates for Missouri where the filing status is head of household (HOH), SINGLE, MAR1, and MAR2 are as follows:*

<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
\$0.00	\$103	\$0.00	0.0%	\$0.00
\$103	\$1,028	\$15	1.5%	\$103
\$1,028	\$2,056	\$36	2.0%	\$1,028
\$2,056	\$3,084	\$62	2.5%	\$2,056
\$3,084	\$4,113	\$93	3.0%	\$3,084
\$4,113	\$5,141	\$129	3.5%	\$4,113
\$5,141	\$6,169	\$170	4.0%	\$5,141
\$6,169	\$7,197	\$216	4.5%	\$6,169
\$7,197	\$8,225	\$267	5.0%	\$7,197
\$8,225	\$9,253	\$324	5.5%	\$8,225
\$9,253	And over	\$385	5.9%	\$9,253

Oregon

*Wage brackets and tax rates for Oregon where the filing status is MS3 and the type is Low Income for annual wages up to \$50,000 are as follows:*

<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
\$0.00	\$6,900	\$201.00	5.00%	\$0.00
\$6,900	\$17,400	\$546.00	7.00%	\$6,900
\$17,400	\$50,000	\$1,281.00	9.00%	\$17,400

Oregon

*Wage brackets and tax rates for Oregon where the filing status is MS3 and the type is Tax for annual wages of \$50,000 and up are as follows:*

<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
\$0.00	\$38,915	\$0.00	0.00%	\$0.00
\$38,915	\$250,000	\$1,080	9.00%	\$17,400
\$250,000	And up	\$22,014	9.90%	\$250,000

Oregon

*Wage brackets and tax rates for Oregon where the filing status is MS3 and the type is Special for annual wages of \$50,000 and up are as follows:  
The personal exemption is \$201 and the standard deduction is \$4,435.*

<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
\$0.00	\$49,999	\$6,650	0.00%	\$0.00
\$49,999	\$249,999	\$6,650	0.00%	\$0.00
\$249,999	\$259,999	\$5,300	0.00%	\$0.00
\$259,999	\$269,999	\$4,000	0.00%	\$0.00
\$269,999	\$279,999	\$2,650	0.00%	\$0.00
\$279,999	\$289,999	\$1,300	0.00%	\$0.00

	\$289,999	And over	\$0.00	0.00%	\$0.00
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Oregon	<i>Wage brackets and tax rates for Oregon where the filing status is S2 and the type is Tax for annual wages up to \$50,000 are as follows:</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$41,135	\$0.00	0.00%	\$0.00
	\$41,135	\$125,000	\$540	9.00%	\$8,700
	\$125,000	And over	\$11,007	9.90%	\$125,000

Oregon	<i>Wage brackets and tax rates for Oregon where the filing status is S2 and the type is Low Income for annual wages of \$50,000 and up are as follows:</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$3,450	\$201.00	5.00%	\$0.00
	\$3,450	\$8,700	\$373.50	7.00%	\$3,450
	\$8,700	\$50,000	\$741.00	9.00%	\$8,700

Oregon	<i>Wage brackets and tax rates for Oregon where the filing status is S2 and the type is Special for annual wages of \$50,000 and up are as follows. The personal exemption is \$201 and the standard deduction is \$2,215.</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$49,999	\$6,650	0.00%	\$0.00
	\$49,999	\$124,999	\$6,650	0.00%	\$0.00
	\$124,999	\$129,999	\$5,300	0.00%	\$0.00
	\$129,999	\$134,999	\$4,000	0.00%	\$0.00
	\$134,999	\$139,999	\$2,650	0.00%	\$0.00
	\$139,999	\$144,999	\$1,300	0.00%	\$0.00
	\$144,999	And up	\$0.00	0.00%	\$0.00

Oregon	<i>Wage brackets and tax rates for Oregon where the filing status is S3 and the type is Low Income for annual wages up to \$50,000 are as follows:</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$6,900	\$201.00	5.00%	\$0.00
	\$6,900	\$17,400	\$546.00	7.00%	\$6,900
	\$17,400	\$50,000	\$1,281.00	9.00%	\$17,400

Oregon	<i>Wage brackets and tax rates for Oregon where the filing status is S3 and the type is Tax for annual wages of \$50,000 and up are as follows:</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$38,915	\$0.00	0.00%	\$0.00
	\$38,915	\$250,000	\$1,080	9.00%	\$17,400
	\$250,000	And up	\$22,014	9.90%	\$250,000



Oregon	<i>Wage brackets and tax rates for Oregon where the filing status is S3 and the type is Special for annual wages of \$50,000 and up are as follows: The personal exemption is \$201 and the standard deduction is \$4,435.</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$49,999	\$6,650	0.00%	\$0.00
	\$49,999	\$124,999	\$6,650	0.00%	\$0.00
	\$124,999	\$129,999	\$5,300	0.00%	\$0.00
	\$129,999	\$134,999	\$4,000	0.00%	\$0.00
	\$134,999	\$139,999	\$2,650	0.00%	\$0.00
	\$139,999	\$144,999	\$1,300	0.00%	\$0.00
	\$144,999	And up	\$0.00	0.00%	\$0.00

## Changes in Round 2

The Round 2 update included changes to federal tax tables, as well as changes for the following states:

- Kentucky
- Rhode Island
- Mississippi
- Missouri

## Federal changes

This update included revised withholding rates for 2018.

Federal	<i>Federal withholding amounts where the filing status is married (MAR), the standard deduction is \$4,150, and the type is Tax are as follows:</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$11,550	\$0.00	0.0%	\$0.00
	\$11,550	\$30,600	\$0.00	10.0%	\$11,550
	\$30,600	\$88,950	\$1,905	12.0%	\$30,600
	\$88,950	\$176,550	\$8,907	22.0%	\$88,950
	\$176,550	\$326,550	\$28,179	24.0%	\$176,550
	\$326,550	\$411,550	\$64,179	32.0%	\$326,550
	\$411,550	\$611,550	\$91,379	35.0%	\$411,550
	\$611,550	And over	\$161,379	37.0%	\$611,550

Federal	<i>Federal withholding amounts where the filing status is nonresident aliens (NRA), the standard deduction is \$4,150, and the type is Tax are as follows:</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$19,400	\$0.00	0.0%	\$0.00
	\$19,400	\$38,450	\$0.00	10.0%	\$19,400

	\$38,450	\$96,800	\$1,905	12.0%	\$38,450
	\$96,800	\$184,400	\$8,907	22.0%	\$96,800
	\$184,400	\$334,400	\$28,179	24.0%	\$184,400
	\$334,400	\$419,400	\$64,179	32.0%	\$334,400
	\$419,400	\$619,400	\$91,379	35.0%	\$419,400
	\$619,400	And over	\$161,379	37.0%	\$619,400

Federal	<i>Federal withholding amounts where the filing status is SINGLE, the standard deduction is \$4,150, and the type is Tax are as follows:</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$3,700	\$0.00	0.0%	\$0.00
	\$3,700	\$13,225	\$0.00	10.0%	\$3,700
	\$13,225	\$42,400	\$952.50	12.0%	\$13,225
	\$42,400	\$86,200	\$4,453.50	22.0%	\$42,400
	\$86,200	\$161,200	\$14,089.50	24.0%	\$86,200
	\$161,200	\$203,700	\$32,089.50	32.0%	\$161,200
	\$203,700	\$503,700	\$45,689.50	35.0%	\$203,700
	\$503,700	And over	\$150,689.50	37.0%	\$503,700

## State tax changes

### Withholding changes for Kentucky

The standard deduction for Kentucky for 2018 is \$2,530. The Kentucky tax rate schedule for 2018 is as follows:

- 2% of the first 3,000 of net income
- 3% of the next \$1,000 of net income
- 4% of the next \$1,000 of net income
- 5% of the next \$3,000 of net income
- 5.8% of the next \$67,000 of net income
- 6% of the net income in excess of \$75,000

Kentucky	<i>Wage brackets and tax rates for Kentucky taxpayers are as follows. The filing status is NA and the Type is Tax.</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$3,000	\$0.00	2.0%	\$0.00
	\$3,000	\$4,000	\$60	3.0%	\$3,000
	\$4,000	\$5,000	\$90	4.0%	\$4,000
	\$5,000	\$8,000	\$130	5.0%	\$5,000
	\$8,000	\$75,000	\$280	5.8%	\$8,000
	\$75,000	And over	\$4,166	6.0%	\$75,000

## Withholding changes for Missouri

Exemptions and standard deductions for Mississippi taxpayers in Mississippi for 2018 are as follows:

Mississippi	<i>Wage brackets and tax rates for Mississippi where the filing status is head of household (HOH) and the type is Tax are as follows:</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$1,000		0%	\$0.00
	\$1,000	\$5,000		3%	\$1,000
	\$5,000	\$10,000		4%	\$5,000
	\$10,000	And over	5%	\$10,000	

Missouri	<i>Wage brackets and tax rates for Missouri where the filing status is head of household (HOH) and the standard deduction is \$9,550 are as follows:</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$103	\$0.00	0.0%	\$0.00
	\$103	\$1,028		1.5%	\$103
	\$1,028	\$2,056		2.0%	\$1,028
	\$2,056	\$3,084		2.5%	\$2,056
	\$3,084	\$4,113		3.0%	\$3,084
	\$4,113	\$5,141		3.5%	\$4,113
	\$5,141	\$6,169		4.0%	\$5,141
	\$6,169	\$7,197		4.5%	\$6,169
	\$7,197	\$8,225		5.0%	\$7,197
	\$8,225	\$9,253		5.5%	\$8,225
\$9,253	And over		5.9%	\$9,253	

Rhode Island	<i>Wage brackets and tax rates for Rhode Island where the filing status is married (MAR) and the type is Tax are as follows:</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$62,550	\$0.00	3.75%	\$0.00
	\$62,550	\$142,150	\$2,345.63	4.75%	\$62,550
	\$142,150	And over	\$6,126.63	5.99%	\$142,150

Rhode Island	<i>Wage brackets and tax rates for Rhode Island where the filing status is married (MAR) and the type is Personal Exemption are as follows:</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$221,800	\$1,000	0.00%	\$0.00
	\$221,800	And over	\$0.00	0.00%	\$0.00

Rhode Island	<i>Wage brackets and tax rates for Rhode Island where the filing status is SINGLE and the type is Tax are as follows:</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$62,550	\$0.00	3.75%	\$0.00
	\$62,550	\$142,150	\$2,345.63	4.75%	\$62,550
	\$142,150	And over	\$6,126.63	5.99%	\$142,150

Rhode Island	<i>Wage brackets and tax rates for Rhode Island where the filing status is SINGLE and the type is Personal Exemption are as follows:</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$221,800	\$1,000	0.00%	\$0.00
	\$221,800	And over	\$0.00	0.00%	\$0.00

## Changes in Round 1

Round 1 included federal tax changes, as well as or territorial tax changes for the following states:

- Federal changes (FICA Limit)
- California
- District of Columbia
- Illinois
- Maine
- Minnesota
- New York
- New York – Yonkers
- South Carolina

## 2018 federal tax changes

The maximum taxable earnings for Social Security increase in 2018 to \$128,400.

Federal	<i>Tax code: FICAS</i> <i>Filing Status: NA</i> <i>Description: Not applicable</i> <i>Tax table type: TAX</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$128,400	\$0.00	6.20000%	\$0.00

Federal	<i>Tax Code: EFICS</i> <i>Filing Status: NA</i> <i>Description: Not Applicable</i> <i>Tax Table Type: Tax</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$128,400	\$0.00	6.20000%	\$0.00

## 2018 state or territorial tax changes

The following tax changes are included in this update:

### Withholding changes for California

Tax code =	CA
Filing status	SINGLE and MAR1
Standard deduction amount	\$4,236
Personal exemption amount	\$125.40
Low income limit	\$14,048
Type	Tax

California	<i>Wage brackets and tax rates for Single employees (Filing Status: SINGLE) are as follows:</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$8,223	\$0.00	1.100%	\$0.00
	\$8,223	\$19,495	\$90.45	2.200%	\$8,223
	\$19,495	\$30,769	\$338.43	4.400%	\$19,495
	\$30,769	\$42,711	\$834.49	6.600%	\$30,769
	\$42,711	\$53,980	\$1,622.66	8.800%	\$42,711
	\$53,980	\$275,738	\$2,614.33	10.230%	\$53,980
	\$275,738	\$330,884	\$25,300.17	11.330%	\$275,738
	\$330,884	\$551,473	\$31,548.21	12.430%	\$330,884
	\$551,473	\$1,000,000	\$58,967.42	13.530%	\$551,473
	\$1,000,000	And over	\$119,653.12	14.630%	\$1,000,000

Tax code =	CA
Filing status	HOH and MAR2
Standard deduction amount	\$8,472
Personal exemption amount	\$125.40
Low income limit	\$28,095
Type	Tax

California	<i>Wage brackets and tax rates for head of household (Filing Status: HOH) are as follows:</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$16,457	\$0.00	1.100%	\$0.00
	\$16,457	\$38,991	\$181.03	2.200%	\$16,457
	\$38,991	\$50,264	\$676.78	4.400%	\$38,991
	\$50,264	\$62,206	\$1,172.79	6.600%	\$50,264
	\$62,206	\$73,477	\$1,960.96	8.800%	\$62,206
	\$73,477	\$375,002	\$2,952.81	10.230%	\$73,477
	\$375,002	\$450,003	\$33,798.82	11.330%	\$375,002
	\$450,003	\$750,003	\$42,296.43	12.430%	\$450,003
	\$750,003	\$1,000,000	\$79,586.43	13.530%	\$750,003
	\$1,000,000	And over	\$113,411.02	14.630%	\$1,000,000

California	<i>Wage brackets and tax rates for Married (Filing Status: MAR1 &amp; MAR2) employees are as follows:</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$16,446	\$0.00	1.100%	\$0.00
	\$16,446	\$38,990	\$180.91	2.200%	\$16,446
	\$38,990	\$61,538	\$676.88	4.400%	\$38,990
	\$61,538	\$85,422	\$1,668.99	6.600%	\$61,538
	\$85,422	\$107,960	\$3,245.33	8.800%	\$85,422
	\$107,960	\$551,476	\$5,228.67	10.230%	\$107,960
	\$551,476	\$661,768	\$50,600.36	11.330%	\$551,476
	\$661,768	\$1,000,000	\$63,096.44	12.430%	\$661,768
	\$1,000,000	\$1,102,946	\$105,138.68	13.530%	\$1,000,000
	\$1,102,946	And over	\$119,067.26	14.630%	\$1,102,946

### **Withholding changes for District of Columbia**

Tax code =	DC
Filing status	HOH, MFS, SMFJ
Personal exemption amount	\$4,150.00

## Withholding changes for Illinois

Tax code =	IL
Filing status	NA
Dependent exemption	\$2,000.00
Personal exemption amount	\$1,000.00

## Withholding changes for Maine

Maine	<i>Withholding rates for married taxpayers filing as MAR, the personal exemption amount is \$4,150, and where the type is TAX have changed as follows.</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$42,900	\$0.00	5.800%	\$0.00
	\$42,900	\$101,550	\$2,488.00	6.750%	\$42,900
	\$101,550	And over	\$6,447.00	7.150%	\$101,550

Maine	<i>Withholding rates for married taxpayers filing as MAR, where the type is SPECIAL have changed as follows.</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$142,200	\$0.00	0.000%	\$20,750
	\$142,200	\$292,200	\$150,000	0.000%	

Maine	<i>Withholding rates for unmarried taxpayers filing as SINGLE, where the type is TAX have changed as follows.</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$21,450	\$0.00	5.800%	\$0.00
	\$21,450	\$50,750	\$1,244.00	6.750%	\$21,450
	\$50,750	And over	\$3,222.00	7.150%	\$50,750

Maine	<i>Withholding rates for unmarried taxpayers filing as SINGLE, where the type is SPECIAL have changed as follows.</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$71,100	\$0.00	0.000%	\$8,950
	\$71,100	\$146,100	\$75,000	0.000%	

## Withholding changes for Minnesota

Minnesota	<i>Withholding rates for married taxpayers filing as MAR, where the personal exemption is \$4,150 and the type is TAX, have changed as follows.</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$8,850	\$0.00	0.000%	\$0.00
	\$8,850	\$46,700	\$0.00	5.350%	\$8,850

	\$46,700	\$159,230	\$2,024.98	7.050%	\$46,700
	\$159,230	\$275,550	\$9,958.35	7.850%	\$159,230
	\$275,550	And over	\$19,089.47	9.850%	\$275,550

Minnesota	<i>Withholding rates for single taxpayers filing as SINGLE, where the personal exemption is \$4,150 and the type is TAX, have changed as follows.</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$2,350	\$0.00	0.000%	\$0.00
	\$2,350	\$28,240	\$0.00	5.350%	\$2,350
	\$28,240	\$87,410	\$1,385.12	7.050%	\$28,240
	\$87,410	\$162,370	\$5,556.61	7.850%	\$87,410
	\$162,370	And over	\$11,440.97	9.850%	\$162,370



## Withholding changes for New York

New York state	<i>Withholding rates for married taxpayers filing as MARRIED, where the type is TAX, have changed as follows. The standard deduction amount is \$7,950.</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$8,500	\$0.00	4.00%	\$0.00
	\$8,500	\$11,700	\$340	4.50%	\$8,500
	\$11,700	\$13,900	\$484	5.25%	\$11,700
	\$13,900	\$21,400	\$600	5.90%	\$13,900
	\$21,400	\$80,650	\$1,042	6.33%	\$21,400
	\$80,650	\$96,800	\$4,793	6.57%	\$80,650
	\$96,800	\$107,650	\$5,854	7.83%	\$96,800
	\$107,650	\$157,650	\$6,703	8.33%	\$107,650
	\$157,650	\$211,550	\$10,868	7.85%	\$157,650
	\$211,550	\$323,200	\$15,099	7.07%	\$211,550
	\$323,200	\$373,200	\$22,993	9.16%	\$323,200
	\$373,200	\$1,077,550	\$27,573	7.35%	\$373,200
	\$1,077,550	\$2,155,350	\$79,343	7.65%	\$1,077,550
	\$2,155,350	\$2,205,350	\$161,794	94.54%	\$2,155,350
	\$2,205,350	And up	\$209,064	9.62%	\$2,205,350

New York state	<i>Withholding rates for unmarried taxpayers filing as SINGLE, where the type is TAX, have changed as follows.</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$8,500	\$0.00	4.00%	\$0.00
	\$8,500	\$11,700	\$340	4.50%	\$8,500
	\$11,700	\$13,900	\$484	5.25%	\$11,700
	\$13,900	\$21,400	\$600	5.90%	\$13,900
	\$21,400	\$80,650	\$1,042	6.33%	\$21,400
	\$80,650	\$96,800	\$4,793	6.57%	\$80,650
	\$96,800	\$107,650	\$5,854	7.58%	\$96,800
	\$107,650	\$157,650	\$6,676	8.08%	\$107,650
	\$157,650	\$215,400	\$10,716	7.07%	\$157,650
	\$215,400	\$265,400	\$14,799	8.56%	\$215,400
	\$265,400	\$1,077,550	\$19,079	7.35%	\$265,400
	\$1,077,550	\$1,127,550	\$78,772	52.08%	\$1,077,550
	\$1,127,550	And up	\$104,812	9.62%	\$1,127,550

### Withholding changes for New York - Yonkers

New York, Yonkers	<i>Withholding rates for married taxpayers filing as MARRIED in Yonkers, New York, where the tax code is YONR and the type is TAX, have changed as follows. The standard deduction amount is \$7,950.</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$8,500	\$0.00	4.00%	\$0.00
	\$8,500	\$11,700	\$340	4.50%	\$8,500
	\$11,700	\$13,900	\$484	5.25%	\$11,700
	\$13,900	\$21,400	\$600	5.90%	\$13,900
	\$21,400	\$80,650	\$1,042	6.33%	\$21,400
	\$80,650	\$96,800	\$4,793	6.57%	\$80,650
	\$96,800	\$107,650	\$5,854	7.83%	\$96,800
	\$107,650	\$157,650	\$6,703	8.33%	\$107,650
	\$157,650	\$211,550	\$10,868	7.85%	\$157,650
	\$211,550	\$323,200	\$15,099	7.07%	\$211,550
	\$323,200	\$373,200	\$22,993	9.16%	\$323,200
	\$373,200	\$1,077,550	\$27,573	7.35%	\$373,200
	\$1,077,550	\$2,155,350	\$79,343	7.65%	\$1,077,550
\$2,155,350	\$2,205,350	\$161,794	94.54%	\$2,155,350	
\$2,205,350	And up	\$209,064	9.62%	\$2,205,350	

New York, Yonkers	<i>Withholding rates for unmarried taxpayers filing as SINGLE in Yonkers, New York, where the tax code is YONR and the type is TAX, have changed as follows.</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$8,500	\$0.00	4.00%	\$0.00
	\$8,500	\$11,700	\$340	4.50%	\$8,500
	\$11,700	\$13,900	\$484	5.25%	\$11,700
	\$13,900	\$21,400	\$600	5.90%	\$13,900
	\$21,400	\$80,650	\$1,042	6.33%	\$21,400
	\$80,650	\$96,800	\$4,793	6.57%	\$80,650
	\$96,800	\$107,650	\$5,854	7.58%	\$96,800
	\$107,650	\$157,650	\$6,676	8.08%	\$107,650
	\$157,650	\$215,400	\$10,716	7.07%	\$157,650
	\$215,400	\$265,400	\$14,799	8.56%	\$215,400
	\$265,400	\$1,077,550	\$19,079	7.35%	\$265,400
	\$1,077,550	\$1,127,550	\$78,772	52.08%	\$1,077,550
	\$1,127,550	And up	\$104,812	9.62%	\$1,127,550

**Withholding changes for New York City - NYC**

New York City	<i>Withholding rates for married taxpayers filing as MAR and the type is TAX, have changed as follows.</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$8,000	\$0.00	2.05%	\$0.00
	\$8,000	\$8,700	\$164.00	2.80%	\$8,000
	\$8,700	\$15,000	\$184.00	3.25%	\$8,700
	\$15,000	\$25,000	\$388.00	3.95%	\$15,000
	\$25,000	\$60,000	\$783.00	4.15%	\$25,000
	\$60,000		\$2,236.00	4.25%	\$60,000

New York City	<i>Withholding rates for unmarried taxpayers filing as SINGLE and the type is TAX, have changed as follows.</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$8,000	\$0.00	2.05%	\$0.00
	\$8,000	\$8,700	\$164.00	2.80%	\$8,000
	\$8,700	\$15,000	\$184.00	3.25%	\$8,700
	\$15,000	\$25,000	\$388.00	3.95%	\$15,000
	\$25,000	\$60,000	\$783.00	4.15%	\$25,000
	\$60,000		\$2,236.00	4.25%	\$60,000

**Withholding changes for South Carolina**

South Carolina	<i>Withholding rates for South Carolina taxpayers when the filing status is ZERO have changed as follows.</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$2,290	\$0.00	1.400%	
	\$2,290	\$4,580	\$(36.64)	3.000%	
	\$4,580	\$6,870	\$(82.44)	4.000%	
	\$6,870	\$9,160	\$(151.14)	5.000%	
	\$9,160	\$11,450	\$(242.74)	6.000%	
	\$11,450	And over	\$(357.24)	7.000%	

South Carolina	<i>Withholding rates for South Carolina taxpayers whose filing status is ONE where the annual personal exemption amount is \$2,440 and the standard deduction maximum is \$3,150.</i>				
	<b>If Over</b>	<b>But Not Over</b>	<b>Tax Amount</b>	<b>Tax Rate</b>	<b>On Excess Over</b>
	\$0.00	\$2,290	\$0.00	1.400%	
	\$2,290	\$4,580	\$(36.64)	3.000%	
	\$4,580	\$6,870	\$(82.44)	4.000%	
	\$6,870	\$9,160	\$(151.14)	5.000%	
	\$9,160	\$11,450	\$(242.74)	6.000%	
	\$11,450	And over	\$(357.24)	7.000%	

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