

## **Appendix B – State-Specific Tax Information**

### **As of January 08, 2020**

This appendix provides payroll tax information for certain tax state jurisdictions.

Use the information in this appendix when you set up and update the state, local and employee records.

#### **Notes:**

- *Always check your state tax guides for current requirements.*
- *The information in this appendix is subject to change without prior notification by AccountMate.*

### **WHAT'S NEW?**

The IRS revised the Form W-4 to comply with the income tax withholding requirements in the Tax Cuts and Jobs Act. A discussion is added below on how to update the employee record based on the submitted Form W-4 from the prior year, year 2020 or after. The correct settings in Employee Maintenance is important to properly withhold the Federal Income Tax, and the Colorado and North Dakota's State Income Taxes from the employee's pay. See discussion below.

#### **General**

##### **FUTA Rate**

Due to high level of unemployment and the significant increase in benefit pay outs, some states may require the employers to pay a higher Federal Unemployment Tax (FUTA) rate in order to repay their loan obligations as a result of Insolvent Trust Fund. These states are identified as Credit Reduction States.

AccountMate allows users to specify in the **Federal Tax Tables Maintenance ► FUTA Credit Reduction State(s) ► Reduction Rate (%)** field a different FUTA rate for each state. AccountMate will update the credit reduction rate for each state in the **FUTA Credit Reduction State(s)** window as soon as the applicable credit reductions rates are determined for the tax year.

If you want to accrue and deposit the anticipated extra FUTA liability throughout the tax year, you must manually update the state's FUTA Credit Reduction Rate in the **Federal Tax Tables Maintenance ► FUTA Credit Reduction State(s)** grid; otherwise, AccountMate will only use the standard FUTA rate which is 0.60% when calculating the FUTA tax for each state.

##### **SDI Rate**

Most states that mandate the State Temporary Disability Insurance (SDI) permit the use of alternative private plans (instead of the state-mandated plan); thus, there are cases when users need to change the standard SDI rate in the **State Tax Tables Maintenance** function.

AccountMate allows the user to specify the applicable company SDI rate by marking the **Overwrite Default SDI Rate** checkbox in the **PR Module Setup ► State** tab.

## Maximum SUTA Wages

AccountMate allows the user to specify the company maximum SUTA wages by marking the **Overwrite Default Maximum SUTA Wages** checkbox in the **PR Module Setup ► State** tab.

## SUTA Rate

AccountMate requires the user to specify in the **PR Module Setup ► State ► SUTA Rate** field the State Unemployment Tax Act (SUTA) company assessment rate. If the **SUTA Rate** field is empty or zero, AccountMate will not calculate the state unemployment tax. AccountMate automatically calculates the employer SUTA and employee SDI contributions. In the event that a state requires your company to calculate also the employee SUTA and employer SDI contributions, use the Additional Tax Code Setup feature to set up the parameters for proper calculation. Refer to Technical Note # [1309: Using the Additional Tax Codes Setup Feature](#) for a comprehensive discussion about the Additional Tax Code Setup feature.

## State Additional Tax Code

Users can define additional payroll tax code and tax rates (or tax amounts per hour) as required by the state. These additional taxes are set up in the **PR Module Setup ► State ► Additional Tax Code Setup** area. Refer to Technical Note # [1309: Using the Additional Tax Codes Setup Feature](#) for a comprehensive discussion about the Additional Tax Code Setup feature.

AccountMate has system-defined additional tax codes for selected states. These system-defined tax codes are automatically set up in the **Additional Tax Code Setup** area when you activate the state. If these additional tax codes are applicable to the company, you can accept or update the values in the **Employee**, **Employer** and **Maximum Wages** fields.

- California  
AccountMate will automatically set up the ETT tax code.
- Louisiana  
AccountMate will automatically set up the SPASMT (Special Assessment) tax code.
- New Jersey  
AccountMate will automatically set up the NJHCS (Healthcare Subsidy) and NJWFD (Workforce Development) tax codes.
- Oregon  
If you did not set up an additional tax code during the activation of the state, the ORWRKCOMP (Workers Comp. Tax) tax code is automatically created after you set up the state. Access the **PR Module Setup** function again to enter the tax code details. The values that are entered in the **Employee** and **Employer** fields for this tax code or for any other tax code that is set up in the **first line** of the **Additional Tax Code Setup** area must be the employee or employer tax amount per hour.
- Washington  
AccountMate will automatically set up the WAI (Washington's Industrial Insurance) tax code. After updating the employee and employer WAI rate per hour in the **Employee** and/or **Employer** fields, you must continue to perform the following to completely set up the WAI tax code:

1. Access the WA **State Tax Table Maintenance** function to set up the employee and employer WAI rates to qualified employees.
  - a. You may assign the WAI rates by **Employee #** or by **Department**. The WAI rates may be assigned individually by marking the **Individual** checkbox. If you want to assign the WAI rates by a range of employees or departments, unmark the **Individual** checkbox; then, enter in the **From** and **To** fields the applicable range. If it applies to all, simply mark the **All** checkbox.
  - b. You also have the option to set up the WAI rates to **All Employees** or to **Salaried Employees Only** or to **Hourly/Time Card Employees Only**.
  - c. You may select the contribution method that you want to use for **Salaried** employees.

**Notes:**

- *Hourly and Time Card employees always use the Actual Hours method.*
- *All Salaried employees must use the same method.*

**Actual Hours**

This method considers the actual hours worked by an employee in the WAI contribution calculation. Actual hours include only the actual regular and overtime hours. It excludes the paid vacation, holiday or sick leave hours. If this method is selected, the **Employee Maintenance ► W-4 Info ► Marital Type** field for the selected salaried employee(s) remains empty or blank. For as long as the Actual Hours method is used, do not update the value in this field.

**160-hour Rule**

This method assumes that the employee has worked 160 hours in a month. No reduction to reportable hours can be made for paid vacation, holiday or sick leave. If this method is selected, the value of "1" will be specified in the **Employee Maintenance ► W-4 Info ► Marital Type** field for the selected salaried employee(s). For as long as the 160-hour Rule method is used, the value in this field must always be "1".

2. Accept or update the employee or employer WAI rate per hour that is displayed in the **WAI Rate** area. The default WAI rates come from the **PR Module Setup ► State ► Additional Tax Code Setup** area.
3. Save your updates.
4. Verify in the **Utilities ► Table Brower and Exporter ► PREMPY** table (i.e., PREMPY.NWAIIEE and/or PREMPY.NWAIIER) that the WAI rates are properly set up to qualified employees.

**Form W-4 2020 Changes**

Form W-4 for 2020 is redesigned by the Internal Revenue Service to reduce the form's complexity and increase transparency and accuracy of the withholding system. While it uses the same underlying information as the old design, it replaces complicated worksheets with more straightforward questions that make accurate withholding easier for employees.

The Percentage Method Tables and Federal Income Tax Withholding calculation procedure are also changed to conform with the revised Form W-4 but will also work with the prior year form. To update the employee record in AccountMate based on the employee's Form W-4 or otherwise known as the "**Employee's Withholding Certificate**" (previously named as "**Employee's Withholding Allowance Certificate**"), perform the following:

1. If the employee has not submitted a Form W-4 for 2020 or later:
  - a. Unmark the **Employee Maintenance ► W-4 Info ► Use W-4 Form 2020 or Later** checkbox.
  - b. Enter the number of allowances claimed, if any, in the **Federal ► Allowances** field.
  - c. Select the appropriate **Marital Status** as follows:
    - **Single** – select this option if single or married filing separately
    - **Married** – select this option if married filing jointly
    - **Head of Household** – select this option if head of the family
2. If the employee has submitted a Form W-4 for 2020 or later:
  - a. Mark the **Employee Maintenance ► W-4 Info ► Use W-4 Form 2020 or Later** checkbox. Marking this checkbox will enable the **W-4 2020** tab. Note that you can mark or unmark the checkbox anytime as needed but only in the **W-4 Info** tab. The same checkbox is disabled in the **W-4 2020** tab.
  - b. In the **W-4 2020** tab, set the following based on the submitted Form W-4 from 2020 or later:
    - i. Select the appropriate **Marital Status**. Note that this will also update the **Marital Status** in the **W-4 Info** tab accordingly.
    - ii. Select the applicable **Withholding Rate Schedule** depending on whether the Step 2 checkbox from the Form W-4 2020 or later is marked or unmarked:
      - **Standard** – select this option if the checkbox is unmarked.
      - **Form W-4, Step 2, Checkbox** – select this option if the checkbox is marked.
    - iii. Enter dependent allowances or tax credits (Step 3 from Form W-4 2020 or later) claimed in the **Claim Dependents/Tax Credits** section:
      - **Child Dependents** – enter in this field the tax credit claimed for the qualifying children under age 17.
      - **Other Dependents** – enter in this field the tax credit claimed for other dependents such as an older child or a qualifying relative.
      - **Total Claims/Tax Credits** – the value in this field is auto-calculated based on the values entered in the Child Dependents and Other Dependents fields; however, this can be overwritten to include other tax credits (e.g., education tax credit, foreign tax credit, etc.)
    - iv. Enter other adjustments (Step 4 from Form W-4 2020 or later) claimed in the **Other Adjustments** section:
      - **Other Income** – enter in this field the other estimated income for the year (step 4a).
      - **Deductions** – enter in this field the itemized deductions claimed for the year other than the basic standard deduction (step 4b).
      - **Add'l W/H** – enter in this field the additional tax to be withheld each pay period (step 4c). This is the same field as in

the **W-4 Info ► Federal ► Addt'l W/H** field. Updating either field will also update the other.

Note: Other fields, checkboxes options (e.g., Apply Federal Tax, Override Withholding, etc.) found in the **W-4 2020** tab will have the same behavior as in the **W-4 Info** tab.

## **State-Specific Marital Type**

Find the applicable tax state in this appendix and enter the codes found there on applicable employee records. The employee applicability specific to a particular tax state's withholding calculation are listed in this section, by state.

- A one-digit number or letter that needs to be entered in AccountMate to indicate the employee's applicable marital type or exemption precedes each criterion.
- Enter the applicable one-digit number or letter in the **Employee Maintenance ► W-4 Info ► Marital Type** field.

**Note:** *Only the states listed here, not all, require these additional data*

### **Alabama**

An Alabama employee's Marital Type must be any one of the following:

- 0 = No exemption or credits claimed.
- 1 = Claiming exemption 'S' - Single person.
- 2 = Claiming exemption 'M' - Either a married person whose spouse does not claim an exemption, or Head of household.

### **Arizona**

An Arizona employee's Marital Type must be any one of the following:

- 0 or Blank = State withholding percentage is zero.
- 1 = State withholding percentage or tax rate is the 1st Rate defined in the AZ state tax table.
- 2 = State withholding percentage or tax rate is the 2nd Rate defined in the AZ state tax table.
- 3 = State withholding percentage or tax rate is the 3rd Rate defined in the AZ state tax table.
- 4 = State withholding percentage or tax rate is the 4th Rate defined in the AZ state tax table.
- 5 = State withholding percentage or tax rate is the 5th Rate defined in the AZ state tax table.
- 6 = State withholding percentage or tax rate is the 6th Rate defined in the AZ state tax table.
- 7 = State withholding percentage or tax rate is the 7th Rate defined in the AZ state tax table.

### **Notes:**

- *The rates are percentages of gross taxable wages.*
- *All seven withholding percentage rates are available to all employees, regardless of annual compensation.*

## **Arkansas**

Assign to the employee any of the following Marital Types:

0 = No Exemptions or Deductions claimed.

1 = Married, claiming exemption for self only.

2 = Married, claiming both exemptions.

6 = Single or Head of Household who qualifies to have income tax reduced to 1/3 of the existing rate.

7 = Single or Head of Household who qualifies to have income tax reduced to 2/3 of the existing rate.

8 = Married, claiming exemption for self only and qualifying to have income tax reduced to 1/3 of the existing rate.

9 = Married, claiming both exemptions and qualifying to have income tax reduced to 2/3 of the existing rate.

## **California**

Enter in the Marital Type field a number between '1' and '9' to correspond to the number of additional allowances (if any) for estimated deductions claimed on Form DE -4 by the employee.

## **Colorado**

If a Colorado employee has not submitted a Form W-4 for 2020 or later, unmark the **Employee Maintenance ► W-4 Info ► Use W-4 Form 2020 or Later** checkbox; otherwise, mark it. However, if the employer elects to use the new 2020 withholding method for those who are employed prior to January 1, 2020 and have completed a 2019 or prior Form W-4, mark the **Use W-4 Form 2020 or Later** checkbox.

## **Connecticut**

Assign to the employee any of the following Marital Types:

A = Married or Civil Union, filing a separate return.

B = Head of Household.

C = Married or Civil Union, filing a joint return.

D = No exemptions.

E = No withholding is necessary.

F = Single

**Note:** The withholding codes must be entered in upper case letters in the **Employee Maintenance ► W-4 ► Marital Type** field.

## **Delaware**

If a Delaware employee's Marital Status is 'M' (Married), you must assign either of the following Marital Types:

1 = Married, filing a joint return.

3 = Married, filing a separate return.

## **District of Columbia**

If a District of Columbia employee's Marital Status is 'M' (Married), you must assign either of the following Filing Types:

- 1 = Married, filing a joint return.
- 2 = Married, filing a separate return.

### **Georgia**

If a Georgia employee's Marital Status is 'M' (Married), you must assign either of the following Marital Types:

- 1 = Married, filing a joint return (with only one spouse having income).
- 3 = Married, filing a joint return (with both spouses having income) or Married, filing separate return.

Note: For married couple claiming a dependent allowance, add two (2) from the number of dependent/s in the **State Allowances** field. For example, if the married person is claiming a withholding exemption for his/her one (1) child, the number of allowances to indicate in the said field is three (3).

### **Illinois**

Illinois has 2 levels of allowances – Personal and Dependent. To incorporate these changes we require the following:

- Use the Marital Type field in the W-4 Info Tab to represent the number of allowances claimed on Form IL-W-4, Line 1.
- Use the State Allowances field in the W-4 Info Tab to represent the number of allowances claimed on Form IL-W-4, Line 2.

### **Indiana**

Indiana has 2 levels of exemption – Personal and Dependent. To incorporate these changes we require the following:

- Use the Marital Type field in the W-4 Info Tab to represent the number of Personal exemptions for the employee.
- Use the State Allowances field in the W-4 Info Tab to represent the number of Dependent exemptions for the employee.

### **Kansas**

If a Kansas employee's Marital Status is 'M' (Married) and the employee plans to file a joint return, enter the following "Marital Type":

- 1 = Married, filing a joint return.

### **Louisiana**

Specify any of the following, whichever is the appropriate Marital Type, for a Louisiana employee:

- If employee is Single, Head of Household, or Married Filing Separate returns, select either of the following:
  - 0 = No exemption or credits claimed
  - 1 = Claiming one exemption
- If employee is Married Filing Joint return, specify:
  - 2 = Claiming two exemptions

**Maine**

If a Maine employee is married and both spouses have taxable income, enter '2' as the employee's Marital Type.

**Maryland**

Local taxes in Maryland are calculated as part of state tax withholding. If local tax is required for a Maryland employee, assign the appropriate Marital Type from the following list:

If employee is Head of Household, Surviving Spouse, or Married Filing Joint, select from the following:

- Type 1 = MD resident but employed in Delaware 3.20% of MD state taxable income.
- Type 2 = Non-resident; resident and 1.75% local rate tag onto straight percentage formula.
- Type 3 = resident and 2.40% local rate tag onto straight percentage formula.
- Type 4 = resident and 2.50% local rate tag onto percentage formula.
- Type 5 = resident and 2.62% local rate tag onto percentage formula.
- Type 6 = resident and 2.65% local rate tag onto percentage formula.
- Type 7 = resident and 2.73% local rate tag onto percentage formula.
- Type 8 = resident and 2.80% local rate tag onto percentage formula.
- Type 9 = resident and 2.83% local rate tag onto percentage formula.
- Type A = resident and 2.85% local rate tag onto percentage formula.
- Type B = resident and 2.96% local rate tag onto percentage formula.
- Type C = resident and 3.00% local rate tag onto percentage formula.
- Type D = resident and 3.03% local rate tag onto percentage formula.
- Type E = resident and 3.05% local rate tag onto percentage formula.
- Type F = resident and 3.06% local rate tag onto percentage formula.
- Type G = resident and 3.15% local rate tag onto percentage formula.
- Type H = resident and 3.20% local rate tag onto percentage formula.

If employee is Single or Married Filing Separately, select from the following:

- Type 0 = MD resident but employed in Delaware 3.20% of MD state taxable income.
- Type J = Non-resident; resident w/ 1.75% local rate tag onto percentage formula.
- Type K = resident and 2.40% local rate tag onto percentage formula.
- Type L = resident and 2.50% local rate tag onto percentage formula.
- Type M = resident and 2.62% local rate tag onto percentage formula.
- Type N = resident and 2.65% local rate tag onto percentage formula.
- Type O = resident and 2.73% local rate tag onto percentage formula.
- Type P = resident and 2.80% local rate tag onto percentage formula.
- Type Q = resident and 2.83% local rate tag onto percentage formula.
- Type R = resident and 2.85% local rate tag onto percentage formula.
- Type S = resident and 2.96% local rate tag onto percentage formula.
- Type T = resident and 3.00% local rate tag onto percentage formula.
- Type U = resident and 3.03% local rate tag onto percentage formula.
- Type V = resident and 3.05% local rate tag onto percentage formula.
- Type W = resident and 3.06% local rate tag onto percentage formula.
- Type X = resident and 3.15% local rate tag onto percentage formula.
- Type Y = resident and 3.20% local rate tag onto percentage formula.

**Mississippi**

Follow these guidelines to determine the correct Marital Type for each employee:

- Leave the Marital Type field blank if the employee's marital status is Single or Head



- of Household.
- Enter "1" in the Marital Type field if the employee's marital status is Married and the spouse is not employed.
- Leave the Marital Type field blank if the employee's marital status is Married, the spouse is employed and the employee is claiming the entire Personal Exemption amount of \$12,000.00; however, if the employee is claiming only a part of the \$12,000, enter in the Marital Type field the applicable Marital Type as follows:

- A = Employee claims Personal Exemption amount of \$11,500
- B = Employee claims Personal Exemption amount of \$11,000
- C = Employee claims Personal Exemption amount of \$10,500
- D = Employee claims Personal Exemption amount of \$10,000
- E = Employee claims Personal Exemption amount of \$ 9,500
- F = Employee claims Personal Exemption amount of \$ 9,000
- G = Employee claims Personal Exemption amount of \$ 8,500
- H = Employee claims Personal Exemption amount of \$ 8,000
- I = Employee claims Personal Exemption amount of \$ 7,500
- J = Employee claims Personal Exemption amount of \$ 7,000
- K = Employee claims Personal Exemption amount of \$ 6,500
- L = Employee claims Personal Exemption amount of \$ 6,000
- M = Employee claims Personal Exemption amount of \$ 5,500
- N = Employee claims Personal Exemption amount of \$ 5,000
- O = Employee claims Personal Exemption amount of \$ 4,500
- P = Employee claims Personal Exemption amount of \$ 4,000
- Q = Employee claims Personal Exemption amount of \$ 3,500
- R = Employee claims Personal Exemption amount of \$ 3,000
- S = Employee claims Personal Exemption amount of \$ 2,500
- T = Employee claims Personal Exemption amount of \$ 2,000
- U = Employee claims Personal Exemption amount of \$ 1,500
- V = Employee claims Personal Exemption amount of \$ 1,000
- W = Employee claims Personal Exemption amount of \$ 500
- X = Employee claims Personal Exemption amount of \$ 0

Enter in the **Employee Maintenance > W-4 Info > State Allowances** field the total number of additional exemptions claimed (total number of dependents plus the total number of blocks checked for the Age and Blindness Exemption under Form 89-350-98-1).

### **Missouri**

Follow these guidelines when assigning the employee's "Marital Type":

- 0 = No standard deductions and exemptions claimed regardless of Marital Status.
- 1 = Marital Status is Married, spouse does not work.
- 2 = Marital Status is Married, spouse works.

For everything else, leave the "Marital Type" field blank.

### **New Jersey**

Withholding exemptions must be specified in the "Marital Type" field for each New Jersey employee.

Enter the appropriate wage chart category from Form NJ-W4. Possible categories are A, B, C, D and E.

**New York**

Exemption allowance must be specified in the State "Allowances" field for each New York employee.

**North Dakota**

If a North Dakota employee has not submitted a Form W-4 for 2020 or later and a Form W-4 before 2020 is submitted, unmark the **Employee Maintenance ► W-4 Info ► Use W-4 Form 2020 or Later** checkbox; otherwise, mark it. For new employees hired on or after January 1, 2020 but has not submitted a Form W-4 for 2020 or later, mark the **Use W-4 Form 2020 or Later** checkbox.

**Oklahoma**

Oklahoma employee filing Dual Income must use the "Single" marital status.

**Pennsylvania**

When creating a local code in the **Local Tax Codes Maintenance** function, enter the following information in these fields:

- **Local Name** – enter here the Employee PSD Code.
- **Locality** – enter here the W-2 Name of the selected Tax Collection District (TCD).

Name	W-2 Name
Adams TCD (01)	TCD01
Armstrong TCD (03)	TCD03
Beaver TCD (04)	TCD04
Bedford TCD (05)	TCD05
Berks TCD (06)	TCD06
Blair TCD (07)	TCD07
Bradford TCD (08)	TCD08
Bucks TCD (09)	TCD09
Butler TCD (10)	TCD10
Cambria TCD (11)	TCD11
Cameron TCD (12)	TCD12
Carbon TCD (13)	TCD13
Centre TCD (14)	TCD14
Chester TCD (15)	TCD15
Clarion TCD (16)	TCD16
Clearfield TCD (17)	TCD17
Clinton TCD (18)	TCD18
Columbia TCD (19)	TCD19
Crawford TCD (20)	TCD20
Cumberland TCD (21)	TCD21
Dauphin TCD (22)	TCD22
Delaware TCD (23)	TCD23
Elk TCD (24)	TCD24
Erie TCD (25)	TCD25

Name	W-2 Name
Lawrence TCD (37)	TCD37
Lebanon TCD (38)	TCD38
Lehigh TCD (39)	TCD39
Luzerne TCD (40)	TCD40
Lycoming TCD (41)	TCD41
McKean TCD (42)	TCD42
Mercer TCD (43)	TCD43
Mifflin TCD (44)	TCD44
Monroe TCD (45)	TCD45
Montgomery TCD (46)	TCD46
Montour TCD (47)	TCD47
Northampton TCD (48)	TCD48
Northumberland TCD (49)	TCD49
Perry TCD (50)	TCD50
Pike TCD (52)	TCD52
Potter TCD (53)	TCD53
Schuylkill TCD (54)	TCD54
Snyder TCD (55)	TCD55
Somerset TCD (56)	TCD56
Sullivan TCD (57)	TCD57
Susquehanna TCD (58)	TCD58
Tioga TCD (59)	TCD59
Union TCD (60)	TCD60
Venango TCD (61)	TCD61

Name	W-2 Name	Name	W-2 Name
Fayette TCD (26)	TCD26	Warren TCD (62)	TCD62
Forest TCD (27)	TCD27	Washington TCD (63)	TCD63
Franklin TCD (28)	TCD28	Wayne TCD (64)	TCD64
Fulton TCD (29)	TCD29	Westmoreland TCD (65)	TCD65
Greene TCD (30)	TCD30	Wyoming TCD (66)	TCD66
Huntingdon TCD (31)	TCD31	York TCD (67)	TCD67
Indiana TCD (32)	TCD32	Allegheny Central TCD (70)	TCD70
Jefferson TCD (33)	TCD33	Allegheny North TCD (71)	TCD71
Juniata TCD (34)	TCD34	Allegheny Southeast TCD (72)	TCD72
Lackawanna TCD (35)	TCD35	Allegheny Southwest TCD (73)	TCD73
Lancaster TCD (36)	TCD36		

### Puerto Rico

Puerto Rico employee filing as a Married Person:

- Living with spouse and filing separately (claiming half of the exemption) must specify a "1" in the 'Marital Type' field.
- Living with spouse and filing jointly (claiming all of the exemption) must specify a "2" in the 'Marital Type' field.
- Living with spouse and claiming none of the exemption must specify a "0" in the 'Marital Type' field.
- Claims \$ 40,000 exemption, living with spouse and filing separately (claiming half of the exemption) must specify a "3" in the 'Marital Type' field.
- Claims \$ 40,000 exemption, living with spouse and filing jointly (claiming all of the exemption) must specify a "4" in the 'Marital Type' field.
- Claims \$ 40,000 exemption, living with spouse and claiming none of the exemption must specify a "5" in the 'Marital Type' field.

Puerto Rico employee filing as a Single or Head of Household Person:

- Single and claims \$ 40,000 exemption must specify a "6" in the 'Marital Type' field.
- Head of Household and claims \$ 40,000 exemption must specify a "7" in the 'Marital Type' field.

New logic has been included to calculate the Dependent Exemption and Allowance amount.

- Use the 2-digit State Allowance field to specify the allowable 1 to 9 values.
- Setup a limitation in AccountMate to have employees having no more than 9 Dependents or 9 allowances.
- Input the number of dependents using the "first" digit and the number of allowances using the "second" digit.
- For example, a value of "62" will represent 6 dependents and 2 allowance deductions; while a value of "26" will represent 2 dependent exemptions and 6 allowance deductions.
- Allowances field is limited to "99" or 9 dependents and 9 allowance deductions.
- For Head of Household employee, user should enter a dependent exemption value that excludes the first dependent.

**Washington**

If the 160-hour Rule method is used to determine the Washington's industrial insurance (WAI) contribution calculation for Salaried employees, specify a "1" in the Marital Type field; otherwise, the Marital Type field must remain empty or blank.

The Marital Type field for Hourly or Time card Employees must always be empty or blank.

**West Virginia**

West Virginia employee filing Two Earner Option must specify a "2" Marital Type.