



IN THE BUSINESS OF YOUR SUCCESS™

2015 Statutory Change Matrix

<b>Federal Notice Changes</b>		
<b>Tax</b>	<b>Issue / Change</b>	<b>New item / rate</b>
Health Spending Accounts Contribution Limits	HSA Contribution Limits	
	Self Only Coverage	\$3,350.00
	Family Coverage	\$6,650.00
	Flexible Spending Arrangement	\$2,550.00
Pension Plan Contribution & Discrimination Testing Limit Changes	401(k) Deferral / 401(k) Roth Contribution	\$18,000.00
Pension Plan Contribution & Discrimination Testing Limit Changes	401(k) Deferral / 401(k) Roth "Age 50" catch up limit	\$6,000.00
Pension Plan Contribution & Discrimination Testing Limit Changes	401(k) Deferral / 401(k) Roth Compensation	\$265,000.00
Federal Contractor Minimum wage	Effective 1/1/2015 \$10.10 per hour. Minimum hour cash wage (tipped employees) - \$4.90 per hour. Maximum hourly tip credit \$5.20	\$10.10
Social Security / Medicare	The Social Security Administration has announced the 2015 Social Security and Medicare Wage Bases and Rates. Effective January 1, 2015, the Social Security Wage increases from \$117,000 to \$118,500. The Medicare Wage Base continues to be unlimited. The Employee and Employer withholding rate for Social Security tax remains 6.2% effective January 1, 2015. The 1.45% withholding rate for Medicare tax remains in effect for both the Employee and Employer. Also, the additional 0.9% Medicare tax imposed on wages in excess of \$200,000 remains in effect for 2015. For Employee withholding purposes, taxable wages in excess of \$200,000 will continue to be taxed at 2.35% (1.45% + 0.9%). The Medicare surtax applies to Employee withholding only; Employers are not subject to the additional Medicare tax.	\$118,500.00
Nonresident Alien Employee	Federal will be changing the Amount to Add to Nonresident Alien Employee Wages, effective 01/01/14	\$2,250.00
Annual Exemption amount	FIT Withholding (Exemption/Allowance/Standard Deduction) Amount	\$4,000.00
Earned Income Credit	The 2015 maximum Earned Income Credit amount is \$6,242 for taxpayers filing jointly who have 3 or more qualifying children, up from a total of \$6,143 for tax year 2014. The revenue procedure has a table providing maximum credit amounts for other categories, income thresholds and phaseouts	\$6,242.00
Annual lease value	Annual lease value - use IRS tables	



Federal Notice Changes, continued		
Tax	Issue / Change	New item / rate
Adoption Assistance	The 2014 inflation-adjusted amounts for adoption assistance were released in IRS Revenue Procedure 2013-35 (Rev. Proc. 2013-35). The maximum amount that can be excluded for employer-provided adoption assistance increased from \$13,190 to \$13,400 for 2015. Also, the maximum credit allowed for adoptions increased from \$13,190 to \$13,400 for 2015	\$13,400.00
Qualified Transportation Limits	For 2015, the maximum amount to be excluded from qualified parking expenses remains at \$250 a month. The maximum amount to be excluded for the combined value of transit passes and transportation in a commuter highway vehicle remains at \$130 a month.	\$250.00
Mileage rate	The IRS has announced that the business standard mileage rate for transportation expenses paid or incurred beginning January 1, 2015, will be 57.5 cents per mile, up one cent from the 56.5 cents rate in effect during 2014	\$0.575 per mile

Earnings Statement Enhancement		
	Issue / Change	
<b>New check features</b>	Effective for payrolls dates January 1, 2014 or later, ADP Totalsource will be enhancing the appearance of how certain items under the "Deductions" heading on worksite employee's Earnings Statements will display for employees who live and / or work in California and Hawaii.	
	Direct Deposit deductions are being moved out of the "Other Deductions" heading to under the "Net Pay" heading. Beneath it will be all the individual direct deposit categories (checking, savings, etc.) and their respective amounts. If the employee's entire check is direct deposited, the total "Net Pay" will be a combination of the direct deposit amounts. If the employee also receives a check (he or she has a balance after the specified direct deposit amounts), the "Net Pay" will also include the check amount.	
	A new literal entitled "Net Check" will display immediately following the "Net Pay" grouping. When a check is issued to the employee, the actual check amount will be displayed. If no check is issued (in other words the entire pay is being direct deposited), the "Net Check" amount will be zero. If the employee's entire pay is in the form of a check (no direct deposits), the amounts for displayed in "Net Pay" and "Net Check" will be the same.	
	Because these literal changes are also on the Pay Statements totals page, note that when balancing that the "Net Check" total balances to "Net Pay" on other payroll reports. If you have any questions regarding this topic, please contact your Payroll Service Representative for more information.	



State Withholding Changes		
State	Issue / Change	
Maryland	Employees may be entitled to claim an EITC on their 2014 federal and Maryland income tax returns if both their federal adjusted gross income and their earned income are less than the following: • \$46,997 (\$52,427 married filing jointly) with three or more qualifying children, • \$43,756 (\$49,186 married filing jointly) with two qualifying children, • \$38,511 (\$43,941 married filing jointly) with one qualifying child, • \$14,590 (\$20,020 married filing jointly) with no qualifying children.	
Massachusetts	Massachusetts will be changing their SIT Withholding Rate from 5.25% (0.0525) to 5.20% (0.0520)	5.20%
Indiana	The Indiana adjustable gross income tax rate will decrease from .034% to .033%, effective for withholding purposes for periods beginning on or after January 1, 2015. Please Note: Supplement Wages are treated the same as regular wages for withholding purposes. Therefore, the withholding is calculated by taking the supplemental payment, less any exemptions and/or allowances claimed on Form WH-4, times the state income tax withholding rate, which will be 3.3% for Indiana, and then calculate the applicable Indiana County Tax Rate	0.033%

State Supplemental Withholding Changes		
State	Issue / Change	New Rate
Indiana	The Indiana adjusted gross income tax rate has been reduced from .034 to .033, effective for withholding purposes beginning on or after January 1, 2015.	0.033%
North Carolina	Bonus / supplemental withholding rate	5.750%



State Pay Rate Changes		
State	Issue / Change	New Rate
Arizona	Effective January 1, 2015, The Minimum Wage Rate will be changing from \$7.90 per hour to \$8.05 per hour. Arizona's Tipped Employee Minimum Hourly Rate is \$3.00 per hour less than the minimum wage. Therefore, the rate will be changing from \$4.90 per hour to \$5.05 per hour in Direct (Cash) Wages	\$8.05
Arkansas	Effective 1/1/15 the minimum wage will be changing from \$6.25 per hour to \$7.50 per hour.	\$7.50
Colorado	Effective 1/1/15 the minimum wage will be changing from \$8.00 per hour to \$8.23 per hour.	\$8.23
Connecticut	Effective 1/1/2015 9.15 per hour. Connecticut Tipped Employee Maximum Tip Credit and Minimum Cash Wage for "Service Employees (waiters/waitresses at hotels and restaurants)" will change to: • \$3.37 per hour (36.8% of the minimum wage) and the minimum cash wage is \$5.78 per hour (\$5.78 + \$3.37 = \$9.15), effective 01/01/2015. Connecticut Tipped Employee Maximum Tip Credit and Minimum Cash Wage for "Bartenders" will change to: • \$1.69 per hour (18.5% of the minimum wage) and the minimum cash wage is \$7.46 per hour (\$7.46 + \$1.69 = \$9.15), effective 01/01/2015. Connecticut Tipped Employee Minimum Hourly Rate for "All Other Tipped Employees" will change to: • \$8.80 per hour, effective 01/01/2015.	\$9.15
Delaware	Effective 1/1/2015 - 8.25 per hour	\$8.25
Florida	The Minimum Wage Rate will be changing from \$7.93 per hour to \$8.05 per hour. • The Tipped Employee Minimum Hourly Rate will be changing from \$4.91 per hour to \$5.03 per hour in Direct (Cash) Wages. Therefore, the Maximum Tip Credit will be remaining at \$3.02 per hour.	\$8.05
Guam	Guam passed Bill No. 316-32 on July 1, 2014 which increases the minimum wage from \$7.25 to \$8.25 per hour beginning January 1, 2015.	\$8.25
Hawaii	Effective 1/1/2015 - 7.75 per hour	\$7.75
Maryland	Effective 1/1/2015 - 8.00 per hour	\$8.00
Massachusetts	Effective 1/1/2015 - 9.00 per hour	\$9.00
Missouri	The Minimum Wage Rate will be changing from \$7.50 per hour to \$7.65 per hour. • The Tipped Employee Minimum Hourly Rate will continue to be "half of the state minimum wage rate" (legislated requirement) or \$3.825	\$7.65
Montana	Effective 1/1/2015 - 8.05 per hour	\$8.05
Nebraska	Effective 1/1/2015 - 8.00 per hour	\$8.00
New Jersey	Effective January 1, 2015, the Minimum Wage Rate will be changing from \$8.25 per hour to \$8.38 per hour. • The Maximum Tip Credit for employers not subject to the Fair Labor Standards Act is up to a maximum of the current minimum wage (\$8.38 effective 01/01/15). Cash and gratuities must equal the minimum wage for Tipped Employees	\$8.38
New York	Effective 1/1/2015 - 8.75 per hour - (\$9.00 effective December 31, 2015)	\$8.75



State Pay Rate Changes, continued		
State	Issue / Change	New Rate
Ohio	The Minimum Wage Rate will be changing from \$7.95 per hour to \$8.10 per hour. The wage hike will apply to employers grossing more than \$297,000 per year, rising on January 1st from the current \$292,000 annually. The Tipped Employee Minimum Hourly Rate will be changing from \$3.98 per hour to \$4.05 per hour. Therefore, the Maximum Tip Credit will be changing from \$3.97 per hour to \$4.05 per hour ( $4.05 + 4.05 = 8.10$ ).	\$8.10
Oregon	Effective 1/1/2015, the Minimum Wage Rate will be changing from \$9.10 per hour to \$9.25 per hour. No Tipped Employee Minimum Hourly rate	\$9.25
Rhode Island	The Minimum Wage Rate will be changing from \$8.00 per hour to \$9.00 per hour. Tipped employees must be paid a minimum hourly rate of \$2.89 per hour in direct wages (no change). Therefore, the maximum tip credit will be increasing from \$5.11 to \$6.11 per hour.	\$9.00
South Dakota	The Minimum Wage Rate will be changing from \$7.25 per hour to \$8.50 per hour. • The Tipped Employee Minimum Hourly Rate will be changing from \$2.13 per hour to at least 50 percent of the prevailing state. • The Subminimum Wage Rate will remain at \$4.25 per hour minimum wage. Therefore, the minimum cash wage will be \$4.25 per hour.	\$8.50
Vermont	Effective 1/1/2015 - 9.15 per hour	\$9.15
Washington	The Minimum Wage Rate will be changing from \$9.32 per hour to \$9.47 per hour. • No Tipped Employee Minimum Hourly Rate, Tipped employees must be paid Direct (Cash) Wage of \$9.47 per hour as Washington does not recognize the Tip Credit.	\$9.47
West virginia	WV has a state Minimum Wage law and for employees who are covered under WV minimum wage laws and therefore not subject to FLSA, effective as of 01/01/2015. • The Minimum Wage Rate is \$8.00 per hour. • The Tipped Employee Minimum Hourly Rate is \$2.40 per hour in Direct (Cash) Wages. Therefore, the Maximum Tip Credit is \$5.60 per hour. ( $2.40 + 5.60 = 8.00$ ).** **Note: employers can only take the tip credit as long as the employee's minimum cash wage (\$2.40) plus tips totals \$8.00 per hour.	\$8.00

City / County Pay Rate Changes		
City / County	Issue / Change	New Rate
San Jose, California	Minimum wage rate effective January 1, 2015.	\$10.30
Richmond, California	Minimum wage rate effective January 1, 2015.	\$9.60
San Diego, California	Minimum wage rate effective January 1, 2015.	\$9.75
San Francisco, California	Minimum wage rate effective January 1, 2015.	\$10.74
Las Cruces City, New Mexico	Minimum wage rate effective January 1, 2015.	\$8.00
Albuquerque, New Mexico	Minimum wage rate effective January 1, 2015.	\$8.75



<b>State Withholding Notices</b>		
<b>Tax</b>	<b>Issue / Change</b>	<b>New Rate</b>
California	Annual Exemption Allowance change - Single	\$3,992.00
California	Annual Exemption Allowance change - Married	\$7,984.00
Colorado	Annual Exemption Allowance change	\$4,000.00
Illinois	Annual Exemption Allowance change	\$2,150.00
Kentucky	Annual Standard Deduction Amount	\$2,440.00
Maine	Annual Exemption Allowance change	\$4,000.00
Maine	Annual Exemption Allowance change for Nonresident aliens	\$6,300.00
Minnesota	Annual Exemption Allowance change	\$3,950.00
New York	Annual Exemption Allowance change - single	\$7,350.00
New York	Annual Exemption Allowance change - married	\$7,850.00
New Mexico	Annual Exemption Allowance change	\$4,000.00
Oregon	Annual Exemption Allowance change	\$4,295.00
North Dakota	Annual Exemption Allowance change	\$3,950.00
Missouri	Annual Exemption Allowance change	\$6,200.00
Missouri	Annual Standard Deduction Amount- Married and Spouse Does Not Work	\$12,400.00
Missouri	Annual Standard Deduction Amount-Head of Household	\$9,100.00
Vermont	Annual Exemption Allowance change	\$4,000.00

<b>State Unemployment Wage Base Changes</b>		
<b>Tax</b>	<b>Issue / Change</b>	<b>New Wage base minimum</b>
Alaska	Effective 1/1/2015 taxable wage base increase	\$38,700.00
Arkansas	Effective 1/1/2015 taxable wage base will remain at	\$12,000.00
California	The State Disability Insurance (SDI) Taxable Wage Base from \$101,636 to \$104,378	
California	The State Disability Insurance (SDI) rate will be changing from 1.0% to 0.9%.	0.9%
Colorado	Effective 1/1/2015 taxable wage base increase	\$11,800.00
Delaware	Effective 1/1/2015 taxable wage base will remain at	\$18,500.00
Florida	Effective 1/1/2015 taxable wage base decrease	\$7,000.00
Hawaii	Effective 1/1/2015 taxable wage base increase	\$40,900.00
Idaho	Effective 1/1/2015 taxable wage base increase	\$36,000.00
Illinois	Effective 1/1/2015 taxable wage base will remain at	\$12,960.00
Iowa	Effective 1/1/2015 taxable wage base increase	\$27,300.00
Kansas	Effective 1/1/2015 taxable wage base increase	\$12,000.00
Kentucky	Effective 1/1/2015 taxable wage base increase	\$9,900.00
Massachusetts	Effective 1/1/2015 taxable wage base increase	\$15,000.00
Michigan	Will not be changing taxable wage base	\$9,500.00



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State Unemployment Wage Base Changes, continued		
Tax	Issue / Change	New Wage base minimum
Minnesota	Effective 1/1/2015 taxable wage base increase	\$30,000.00
Montana	Effective 1/1/2015 taxable wage base increase	\$29,500.00
Nevada	Effective 1/1/2015 taxable wage base increase	\$27,800.00
New Jersey	Effective 1/1/2015 taxable wage base increase	\$32,000.00
New Mexico	Effective 1/1/2015 taxable wage base will remain at	\$23,400.00
New York	Effective 1/1/2015 taxable wage base increase	\$10,500.00
North Carolina	Effective 1/1/2015 taxable wage base increase	\$21,700.00
North Dakota	Effective 1/1/2015 taxable wage base increase	\$35,600.00
Oklahoma	Effective 1/1/2015 taxable wage base decrease	\$17,000.00
Oregon	Effective 1/1/2015 taxable wage base increase	\$35,700.00
Pennsylvania	Effective 1/1/2015 taxable wage base increase	\$9,000.00
Rhode Island	Effective 1/1/2015 taxable wage base increase - Tier 1	\$21,200.00
Rhode Island	Effective 1/1/2015 taxable wage base increase - Tier 2	\$22,700.00
Rhode Island	Taxable wage base TDI (Temporary Disability Insurance) will be changing from \$62,700 to \$64,200 per employee.	\$64,200.00
South Carolina	Effective 1/1/2015 taxable wage base increase	\$14,000.00
South Dakota	Effective 1/1/2015 taxable wage base increase	\$15,000.00
Utah	Effective 1/1/2015 taxable wage base increase	\$31,300.00
Vermont	Effective 1/1/2015 taxable wage base increase	\$16,400.00
Virginia	Will not be changing taxable wage base	\$8,000.00
Washington	Effective 1/1/2015 taxable wage base increase	\$42,100.00
Wyoming	Effective 1/1/2015 taxable wage base increase	\$24,700.00

Local Withholding Changes		
State	Issue / Change	New Rate
New York (Yonkers)	Withholding rate effective 1/1/2015, 16.75% of New York State Income Tax	16.75%
Ohio	The City of Huber Heights, OH voted to increase their income tax rate from 2.00% to 2.25% during the November Municipal Tax Election. The resident credit will remain 100%.	2.25%
Ohio	The City of Sidney, OH voted to increase their income tax rate from 1.50% to 1.75% during the November Municipal Tax Election. The resident credit will remain 100%.	1.75%
Ohio	The Village of Obetz, OH and Praise-Obetz JEDZ #0775 voted to increase their income tax rate from 2.00% to 2.50% during the November Municipal Tax Election. Obetz, OH will continue to offer a 100% resident credit	2.50%
Ohio	The Village of Lithopolis, OH will increase their municipal income tax rate from 1.00% to 1.50% effective January 1, 2015	1.50%



Local Withholding Changes, continued		
State	Issue / Change	New Rate
Ohio	The Brimfield Tallmadge JEDD, OH will increase their municipal income tax rate from 1.00% to 1.25% effective January 1, 2015	1.25%
Ohio	Effective January 1, 2015 the City of Upper Arlington, OH will increase their income tax rate from 2.00% to 2.50%. Upper Arlington will continue to offer a 100% resident credit.	2.50%
Ohio	Effective January 1, 2015 the City of Brunswick, OH will renew the .50% income tax levy through December 31, 2017. Therefore, the tax rate will continue to be 1.85% until December 31, 2017.	0.50%
Ohio	The City of Mount Healthy, OH voted to increase their income tax rate from 1.5% to 2.0% during the November 2014 Municipal Tax Election. The resident credit remains 100% with a limit up to 1.6%.	2.00%
Ohio	During the November 2014 Municipal Tax Election, the Village of Minerva Park, OH voted to increase their income tax rate from 1.0% to 2.0%, effective January 1, 2015. The village does not offer a resident credit; it was repealed in 2013	2.00%
Ohio	The City of Sandusky, OH is increasing their tax rate from 1.0% to 1.25% effective January 1, 2015. The city does not offer a resident credit	1.25%
Ohio	The Village of Edgerton, OH is increasing their tax rate from 1.0% to 1.75% effective January 1, 2015. The resident credit will remain 100%.	1.75%
Ohio	The City of Huber Heights, OH voted to increase their income tax rate from 2.00% to 2.25% during the November Municipal Tax Election. The resident credit will remain 100%.	2.25%
Ohio	The City of Sidney, OH voted to increase their income tax rate from 1.50% to 1.75% during the November Municipal Tax Election. The resident credit will remain 100%.	1.75%
Ohio	The City of Rocky River, OH voted to increase their income tax rate from 1.50% to 2.00% during the November Municipal Tax Election. In addition, the resident credit has changed from 1.00% to 1.50%.	1.50%
Ohio	The Village of Deshler, OH passed legislation to increase their income tax rate from .75% to 1.00%.	1.00%
Ohio	The City of Piqua, OH voted to increase their income tax rate from 1.75% to 2.00% during the November Municipal Tax Election. The resident credit will remain at 100%.	2.00%
Ohio	The City of Oberlin, OH passed legislation to increase their income tax rate from 1.90% to 2.50% effective January 1, 2015 through December 31, 2024.	2.50%
Ohio	The City of Lyndhurst, OH passed legislation to increase their income tax rate from 1.50% to 2.00%.	2.00%
Ohio	The Village of New Concord, OH # 6206/4144 passed legislation increasing their income tax rate from 1.00% to 1.50%. The resident credit will remain 100% up to the current income tax rate.	1.50%





<b>Local Withholding Changes, continued</b>		
<b>State</b>	<b>Issue / Change</b>	<b>New Rate</b>
Ohio	The City of Circleville, OH will increase their municipal income tax rate from 1.50% to 2.00% effective January 1, 2015	2.00%
Ohio	The Village of Obetz, OH and Praire-Obetz JEDZ voted to increase their income tax rate from 2.00% to 2.50% during the November Municipal Tax Election. Obetz, OH will continue to offer a 100% resident credit.	2.50%
Ohio	Effective January 1, 2015 through December 31, 2018, the Village of New London, OH has voted and passed legislation to continue the additional.50% income tax levy which results in the income tax rate being 1.50%. There will be no changes to the resident credit the credit will remain at 1%.	1.50%
Ohio	Effective January 1, 2015 the City of Wyoming, OH will increase their income tax rate from 0.8% to 1.00%. Wyoming will continue not to offer a resident credit.	1.00%
Ohio	The Village of Moscow, OH passed legislation to repeal its 1% municipal income tax effective January 1, 2015.	0.00%

<b>New Local Withholding Tax</b>		
<b>State</b>	<b>Issue / Change</b>	<b>New Rate</b>
Ohio	Effective January 1, 2015 the Village of Conesville, OH # 2651 has established a 1.00% withholding income tax for all residents and those working in the Village of Conesville.	1.00%
Ohio	Effective January 1, 2015 Scioto Township JEDD, OH # 2655 has established a 2.00% withholding income tax for employees working in Scioto Township JEDD including employees of the Pickaway Correctional Institution and Correctional Reception Center	2.00%
Ohio	Effective January 1, 2015 the Village of Empire, OH # 2654 has established a 1.00% withholding income tax for all residents and those working in the Village of Empire.	1.00%

<b>County Tax Changes</b>		
<b>State</b>	<b>Issue / Change</b>	<b>New Rate</b>
Maryland	Caroline County	0.0273%
Maryland	Carroll County	0.0304%
Maryland	Charles County	0.0303%
Indiana	Allen County Resident	1.3500%
Indiana	Allen County Non-Resident	0.6375%
Indiana	Hancock Resident	1.6500%
Indiana	Hancock Non-Resident	0.4500%
Indiana	Jasper Resident	2.9640%
Indiana	Madison Non-Resident	0.4375%



<b>County Tax Changes, continued</b>		
<b>State</b>	<b>Issue / Change</b>	<b>New Rate</b>
Indiana	Washington Resident	2.0000%
Indiana	Benton#1502 has decreased the income tax rate from 2.29% to 1.79%.	1.7900%
Indiana	Brown #1508 has increased the income tax rate from 2.20% to 2.3955%	2.3955%
Indiana	Vermillion #2065 has increased the income tax rate from .1% to .2% (resident and nonresident)	0.2000%
Indiana	Adams Resident income tax rate will change from 1.124% to 1.624%.	1.6240%
Indiana	Adams Non-resident income tax rate will change from .674% to .799%.	0.7990%
Indiana	Elkhart Resident income tax rate will change from 1.50% to 2.00%.	2.0000%
Indiana	Jennings Resident income tax rate will change from 1.25% to 1.75%.	1.7500%
Indiana	Knox Non-resident income tax rate will change from .65% to .55%.	0.5500%
Indiana	Knox Resident income tax rate will change from 1.10% to 1.00%.	1.0000%
Indiana	Marion Non-resident income tax rate will change from .4050% to .4425%.	0.4425%
Indiana	Marion Resident income tax rate will change from 1.62% to 1.77%.	1.7700%
Indiana	Parke Resident income tax rate will change from 2.30% to 2.45%.	2.4500%
Indiana	Randolph Resident income tax rate will change from 1.50% to 2.25%.	2.2500%
Indiana	Wabash Non-resident income tax rate will change from .75% to .50%.	0.5000%
Kentucky	Effective January 1, 2015, the Boone County Ordinance tax (imposed under County Ordinance #07-27) increases its: • Taxable Wage Base to \$58,627 (from \$57,482); and • Maximum Tax to \$469.02 (from \$459.86). The withholding rate for the Boone County Ordinance tax remains unchanged at .008 for 2015.	1.3000% / 0.8000%
Maryland	Carroll County – from (.0304) to (.0303)	.0303

<b>New Local School Taxes</b>		
<b>State</b>	<b>Issue / Change</b>	<b>New Rate</b>
Ohio	Northwood LSD #3389 (SD#8706) enacted a 0.25% income tax.	0.25%
Ohio	Tri-County North LSD #3388 (SD#6806) enacted a 1.00% income tax.	1%



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<b>Ohio School Tax Withholding Changes</b>		
<b>State</b>	<b>Issue / Change</b>	<b>New Rate</b>
Ohio	Berne-Union LSD #0651 (SD#2302) withholding rate will change from 1.00% to 2.00%	2.00%
Ohio	Cloverleaf LSD #0678 (SD#5204) withholding rate will change from .50% to 1.25%.	1.25%
Ohio	Jefferson LSD #6992 (SD#4901) withholding rate will change from .50% to 1.00%.	1.00%
Ohio	Jonathan Alder LSD #0680 (SD#4902) withholding rate will change from .75% to 1.25%.	1.25%
Ohio	Riverside LSD #6996 (SD#4604) withholding rate will change from 2.00% to 1.75%.	1.75%

<b>New Occupational Tax</b>		
<b>State</b>	<b>Issue / Change</b>	<b>New Rate</b>
Kentucky	The City of Ryland Heights, Kentucky enacted a 1.0% Occupational License Tax (OLT) effective January 1, 2015. The 1.0%-OLT is imposed on the earnings of residents and non-residents working within Ryland Heights beginning January 1, 2015.	1.00%
Kentucky	The City of Columbia, Kentucky enacted a 1.0% Occupational License Tax (OLT) effective January 1, 2015. The earnings of both residents and non-residents working within the City of Columbia are subject to the OLT.	1.00%