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U.S. State Tax Codes and Taxing Considerations

The following table lists the state abbreviations and numeric codes and the special taxing considerations for each state.

State Name	ST Code	SIT Tax	DI Tax	SUI Tax	LOC Tax	SP LOC Tax	Comments
AL-Alabama	01	Y	N	Y	Y	Y	FIT is a credit against SIT wages.
AK-Alaska	02	N	Y	Y	N	N	Employee-paid SUI is calculated and stored in HCM:M as DI. Employee SUI rate delivered as Factor 1 on the HLQ02 screen for tax type 3.
AZ-Arizona	03	Y	N	Y	N	N	SIT is a percentage of U.S. federal taxable wages as of 07/01/2010. SIT Exempt field determines the tax percentage as follows: 0=2.7%, 1=4.2%, 2=5.1%, 3=1.3%, 4=2.7%, 5=3.6%, 6=1.8%, 7=0%. Default is 0 (2.7%).
AR-Arkansas	04	Y	N	Y	N	N	
CA-California	05	Y	Y	Y	N	N	Employee-paid DI. Default employee DI rate delivered as Factor 1 on the HLQ02 screen for tax type 3. Employers who pay a portion of the employee DI rate can reduce this rate. SIT Exempt field is defined as follows: Position 3-5 = Additional Allowances Position 6-7 = SIT Exempt field Also includes low-income exemption amount in calculation. If an employee is SUI taxable in CA, then DI should be based on SUI taxable if the DI status is not exempt.
CO-Colorado	06	Y	N	Y	Y	N	
CT-Connecticut	07	Y	N	Y	N	N	State marital status =5, indicates no deduction taken. SIT-EXEMPT-FIELD reduces withholding by whole dollar amount.
DE-Delaware	08	Y	N	Y	Y	N	
DC-D.C.	09	Y	N	Y	N	N	
FL-Florida	10	N	N	Y	N	N	
GA-Georgia	11	Y	N	Y	N	N	SIT STATUS of 2 (Married) in HCM:M = Married Filing Joint Return (with one spouse having income) SIT STATUS of 4 (Married Filing Separate) in HCM:M = Married Filing Separate SIT STATUS of 5 (Married Filing Joint) in HCM:M = Married Filing Joint Return (with both spouses having income)

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HI-Hawaii	12	Y	Y	Y	N	N	Employee DI has a pay-period maximum. Default employee DI rate delivered as Factor 1 on the HLQ02 screen for tax type 3. Employers who pay a portion of the employee DI rate can reduce this rate.
ID-Idaho	13	Y	N	Y	N	N	
IL-Illinois	14	Y	N	Y	N	N	SIT Exempt field is defined as follows: Position 3-4 = Number of Allowances Position 5-7 = SIT Number of Exemptions
IN-Indiana	15	Y	N	Y	Y	N	System determines whether to withhold local tax at resident or non-resident rate depending on employee's resident and work localities. SIT Exempt field is defined as follows: Position 3-4 = Number of Allowances Position 5-7 = SIT Number of Exemptions
IA-Iowa	16	Y	N	Y	N	N	FIT is a credit against wages for SIT.
KS-Kansas	17	Y	N	Y	N	N	
KY-Kentucky	18	Y	N	Y	Y	Y	Some Locals and Special Locals have a maximum tax per year.
LA-Louisiana	19	Y	N	Y	N	N	SIT Exempt field is defined as follows: Position 3-5 = Credits Position 6-7 = SIT Exemptions
ME-Maine	20	Y	N	Y	N	N	State marital status 1, 2, or 5. Status 3 or 4 defaults to 1.
MD-Maryland	21	Y	N	Y	Y	N	
MA-Massachusetts	22	Y	N	Y	N	N	No SIT when weekly wages do not exceed minimum wage amount. Weekly minimum wage amount is defined as Limit One on the HLR01 screen. The minimum amount may differ by marital status. FICA tax credit against taxable wages. Pay Type 5 calculates SIT tax for pensioners.

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State Name	ST Code	SIT Tax	DI Tax	SUI Tax	LOC Tax	SP LOC Tax	Comments												
MI-Michigan	23	Y	N	Y	Y	N	<p>SIT Exempt field is a 7-digit field allowing the No Form exemption option as follows:</p> <p>Position 3 = Type of Use field Position 4-5 = Special-Exempts field Position 6-7 = Primary-Exempts field</p> <p>Type-Of-Use = 3 values:</p> <p>0 - Payees who did not elect the "No Form" option (default value).</p> <p>1 - Payees electing both "No Form" option and are claimed as a dependent on someone else's return.</p> <p>2 - Payees elect "No Form" option and are not claimed as a dependent on someone else's return.</p> <p>Special-Exempts field specifies number of special exemptions payee qualifies for if the payee elects the No Form option.</p> <p>Primary-Exempts field specifies number of personal and dependency exemptions.</p>												
MN-Minnesota	24	Y	N	Y	N	N													
MS-Mississippi	25	Y	N	Y	N	N	<p>SIT Exempt field contains the annualized amount of income exempt from withholding. This amount comes from the employee's Mississippi Withholding Exemption Certificate.</p>												
MO-Missouri	26	Y	N	Y	Y	Y	<p>SIT is rounded to the nearest whole dollar.</p> <table border="0"> <tr> <td>HCM:M Status</td> <td>State Status</td> </tr> <tr> <td>1 = Single</td> <td>Single</td> </tr> <tr> <td>2 = Married</td> <td>Married Filing Joint return & Spouse Does Not Work</td> </tr> <tr> <td>3 = Head of House</td> <td>Head of Household</td> </tr> <tr> <td>4 = Married Filing Joint</td> <td>Married Filing Joint & Spouse Works</td> </tr> <tr> <td>5 = Married Filing Sep</td> <td>Married Filing Separate</td> </tr> </table> <p>FIT is a credit against SIT wages, up to an annual maximum amount defined as Limit Two on the HLR01 screen.</p>	HCM:M Status	State Status	1 = Single	Single	2 = Married	Married Filing Joint return & Spouse Does Not Work	3 = Head of House	Head of Household	4 = Married Filing Joint	Married Filing Joint & Spouse Works	5 = Married Filing Sep	Married Filing Separate
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MT-Montana	27	Y	N	Y	N	N													

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State Name	ST Code	SIT Tax	DI Tax	SUI Tax	LOC Tax	SP LOC Tax	Comments
NE-Nebraska	28	Y	N	Y	N	N	SIT Exempt field is defined as follows: Position 3-4 = Enter 99 to specify allowing lower withholding than the minimum required. Position 5-7 = Enter the SIT number of exemptions when 99 is used; otherwise, the FIT number of exemptions is used to calculate the state tax.
NV-Nevada	29	N	N	Y	N	N	
NH-New Hampshire	30	N	N	Y	N	N	
NJ-New Jersey	31	Y	Y	Y	N	Y	Employee-paid SUI, DI, and FLI are calculated and stored in HCM:M as DI (EMP DI when deducted from EMP; CO DI when paid by CO). Default employee DI rate delivered as Factor 1 on the HLQ02 screen for tax type 3. Employee SUI rate delivered as Factor 2 on the HLQ02 screen for tax type 3. Employee FLI rate delivered as Factor 3 on the HLQ02 screen for tax type 3. DI Statuses: 4=EMP pays DI/SUI/FLI 5=EMP pays DI, CO pays SUI, Local 0099 used for FLI 6=EMP pays SUI, CO pays DI, Local 0099 used for FLI 7=CO pays DI/SUI, Local 0099 used for FLI State marital statuses—Married, Joint, Married-Separate, and Qualifying Widow(er)—also apply to civil union couples or partners.
NM-New Mexico	32	Y	N	Y	N	N	Each quarter a worker's compensation assessment is to be deducted from each employee. Use a one-time deduction. Refer to your tax department for the current amount to be deducted.
NY-New York	33	Y	Y	Y	Y	N	Employee DI has a pay-period maximum. Default employee DI rate delivered as Factor 1 on the HLQ02 screen for tax type 3. Employers who pay a portion of the employee DI rate can reduce this rate.
NC-North Carolina	34	Y	N	Y	N	N	SIT EXEMP field contains number of allowances claimed on Form NC-4. State marital status = 4 is used for qualifying widow(er).
ND-North Dakota	35	Y	N	Y	N	N	The withholding formula uses the marital status and number of exemptions claimed by the employee. The employee uses the federal Form W-4 for this purpose.
OH-Ohio	36	Y	N	Y	Y	N	
OK-Oklahoma	37	Y	N	Y	N	N	

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OR-Oregon	38	Y	Y	Y	N	N	<p>FIT is a credit against SIT wages, up to an annual maximum amount defined as Constant 1 on the HLQ02 screen.</p> <p>Employee-paid worker's compensation is calculated and stored in HCM:M as DI. The employee worker's compensation rate is defined as an amount per hour. Rate delivered as Factor 1 on the HLQ02 screen for tax type 3.</p>
PA-Pennsylvania	39	Y	N	Y	Y	Y	<p>Employee-paid DI. Default employee DI rate delivered as Factor 1 on the HLQ02 screen for tax type 3.</p> <p>Employers who pay a portion of the employee DI rate can reduce this rate.</p> <p>As a result of Act 32, Pennsylvania local earned income tax (EIT) changes are required for all localities as of January 1, 2012. Act 32 assigns a 6-digit Political Sub Division (PSD) code to each municipality and school district combination.</p> <p>The municipality and school district resident and non-resident EIT rates are now delivered and will be maintained and delivered in the future as EIT rate changes. The EIT rates are identified by the PSD code assigned by Pennsylvania to each municipality and school district combination.</p> <p>The EIT is calculated by using the higher of the following rates:</p> <ul style="list-style-type: none"> The resident rate associated with employee's residence PSD The non-resident rate associated with employee's work PSD <p>This does not apply to Philadelphia because Philadelphia already has a consolidated tax withholding system.</p> <p>The HHR01 database contains resident and non-resident taxable and tax. The rate used to calculate EIT determines the fields on the HHR01 database to update. A 4-digit local number is assigned to each 6-digit PSD code, and the 4-digit local number must be used for each Pennsylvania employee.</p> <p>Decode table (280 and 281) are provided to aid in finding the new local number using its corresponding PSD code.</p>
RI-Rhode Island	40	Y	Y	Y	N	N	<p>Employee-paid DI. Default employee DI rate delivered as Factor 1 on the HLQ02 screen for tax type 3.</p> <p>Employers who pay a portion of the employee DI rate can reduce this rate.</p>

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SC-South Carolina	41	Y	N	Y	N	N	
SD-South Dakota	42	N	N	Y	N	N	
TN-Tennessee	43	N	N	Y	N	N	
TX-Texas	44	N	N	Y	N	N	
UT-Utah	45	Y	N	Y	N	N	
VT-Vermont	46	Y	N	Y	N	N	
VA-Virginia	47	Y	N	Y	N	N	SIT Exempt field is defined as follows: Position 3-4 = Number of Allowances Position 5-7 = SIT Number of Exemptions
WA-Washington	48	N	Y	Y	N	N	Employee-paid worker's compensation is composed of a Medical Aid Fund (MAF), Supplemental Pension Fund (SPF), and Asbestos Fund (AF). The MAF deduction is a rate assigned to each employee by risk class. Enter 4 in the employee's State Status field and enter the employee's portion of the assigned rate in employee's SIT Exempt field (5 decimal position field; enter an assigned rate of .5709 as 57090). The employee portion of the SPF rate delivered as Factor 1 on the HLQ02 screen for tax type 3. Employees of self-insured employers must contribute to the AF. Employees subject to this fund, add the AF rate to the SPF rate on HLQ02. Refer to your tax department for the current Asbestos Fund rate.
WV-West Virginia	49	Y	Y	Y	N	N	Tax type 3 is used for the calculation of the employee West Virginia Debt Repayment Assessment. This assessment is currently suspended and the tax rate is zero. Use marital status 4 for employees who request the Optional Two Percentage method formula. All other marital statuses will use the All Employee formula.
WI-Wisconsin	50	Y	N	Y	N	N	SIT Exempt field is defined as follows: Position 3-4 = AEIC Number of Qualifying Children Position 5-7 = SIT Number of Exemptions
WY-Wyoming	51	N	N	Y	N	N	