



Human Capital Management 24-A Tax Update Overview

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Introduction

The Image/Upgrade Overview Document is intended to provide ctcLink users with a summary of the changes that will be made in the system as a result of the upcoming image or PeopleTools upgrade implementation. Oracle releases multiple PeopleSoft updates, called images, for each pillar every year. Each Image contains bug fixes and features that are important for PeopleSoft to work well. PeopleTools upgrades update the underlying framework of the system. There are minimal changes that are noticeable to the end users. Below is an overview of the changes that you can expect to see as part of this upgrade.

Payroll

Updated Federal / State Tax Table

Federal (State = \$U) - The table entry effective-dated 01/01/2024, which was delivered in Tax Update 23-D, is updated to include Federal withholding tax changes effective for wages paid on or after January 1, 2024, as announced by the Internal Revenue Service. <https://www.irs.gov/pub/irs-dft/p15t-dft.pdf>

California (CA) - The table entry effective-dated 01/01/2024, which was delivered in Tax Update 23-D, is updated to include California withholding tax changes effective for wages paid on or after January 1, 2024. https://edd.ca.gov/siteassets/files/pdf_pub_ctr/24methb.pdf

Georgia (GA) - A new table entry effective-dated 01/01/2024 includes Georgia withholding tax changes effective for wages paid on or after January 1, 2024. <https://dor.georgia.gov/employers-tax-guide>

Hawaii (HI) - The table entry effective-dated 01/01/2024, which was delivered in Tax Update 23-D, is updated to include the following changes for 2024:

1. The Hawaii state unemployment insurance taxable wage base increase from \$56,700 to \$59,100. <http://labor.hawaii.gov/ui/news/tax-rate-schedule-and-weekly-benefit-amount/>
2. For tax year 2024, the maximum taxable gross for Hawaii state temporary disability insurance and voluntary plan temporary disability insurance programs is \$71,489 (\$1,374.78 weekly), per the Disability Compensation Division of the Hawaii Department of Labor and Industrial Relations. This is an increase from the tax year 2023 amount of \$68,561 (\$1,318.48 weekly).

The employee tax rate remains unchanged at 0.5% (0.005000).

<https://labor.hawaii.gov/dcd/files/2019/11/newWBA.pdf>

Idaho (ID) - A new table entry effective-dated 01/01/2024 includes the Idaho state unemployment insurance taxable wage base increase from \$49,900 to \$53,500.

<https://www.labor.idaho.gov/businesses/unemployment-tax-rates/>

Illinois (IL) - The table entry effective-dated 01/01/2024, which was delivered in Tax Update 23-D, is updated to include the following changes for 2024:

1. The Illinois state unemployment insurance taxable wage base increase from \$13,271 to \$13,590 for 2024. <https://ides.illinois.gov/employer-resources/taxes-reporting/rates.html>
2. The Illinois annual allowance amount increase from \$2,225 to \$2,425, as announced by the Illinois Department of Revenue. <https://ilga.gov/legislation/publicacts/103/PDF/103-0009.pdf>

Indiana (IN) - A new table entry effective-dated 01/01/2024 includes withholding tax changes published by the Indiana Department of Revenue in Departmental Notice #1 (R43/12-23). <https://www.in.gov/dor/files/dn01.pdf>

Minnesota (MN) - The table entry effective-dated 01/01/2024, which was delivered in Tax Update 23-D, is updated to include the following changes for 2024:

1. The Minnesota state unemployment insurance taxable wage base increase from \$40,000 to \$42,000.
2. Minnesota withholding tax changes effective for wages paid on or after 01 January 2024. https://www.revenue.state.mn.us/sites/default/files/2023-12/wh-inst-24_1.pdf

Missouri (MO) - The table entry effective-dated 01/01/2024, which was delivered in Tax Update 23-D, is updated to include Missouri withholding tax changes effective for wages paid on or after January 1, 2024. https://dor.mo.gov/forms/Withholding%20Formula_2024.pdf

Montana (MT) - The table entry effective-dated 01/01/2024, which was delivered in Tax Update 23-D, is updated to include the following changes for 2024:

1. The Montana state unemployment insurance taxable wage base increase from \$40,500 to \$43,000. https://uid.dli.mt.gov/news/2023/3rd-quarter/3rd_Quarter_2023.pdf
2. Montana withholding tax changes effective for wages paid on or after January 1, 2024. <https://mtrevenue.gov/publications/montana-employer-and-information-agent-guide/>

North Carolina (NC) - A new table entry effective-dated 01/01/2024 includes the following changes for 2024:

1. The North Carolina state unemployment insurance taxable wage base increase from \$29,600 to \$31,400. <https://www.des.nc.gov/documents/downloads/ncui685-0/download>
2. North Carolina withholding tax changes effective for wages paid on or after January 1, 2024. <https://www.ncdor.gov/tax-forms/2024-nc-30/open>

Nebraska (NE) - The table entry effective-dated 01/01/2024, which was delivered in Tax Update 23-D, is updated to include Nebraska withholding tax changes effective for wages paid on or after January 1, 2024. https://revenue.nebraska.gov/sites/revenue.nebraska.gov/files/doc/business/Cir_En_2023/2024_cir_en_whole.pdf

New Mexico (NM) - A new table entry effective-dated 01/01/2024 includes the following changes for 2024:

1. The New Mexico state unemployment insurance taxable wage base increase from \$30,100 to \$31,700. <https://www.dws.state.nm.us/UI-Tax-Information>
2. New Mexico withholding tax changes effective for wages paid on or after January 1, 2024. <https://www.tax.newmexico.gov/all-nm-taxes/current-historic-tax-rates-overview/withholding-tax-rates/>

Oregon (OR) - A new table entry effective-dated 01/01/2024 includes the following changes for 2024:

1. The Oregon state unemployment insurance taxable wage base increase from \$50,900 to \$52,800.
2. Oregon withholding tax changes effective for wages paid on or after January 1, 2024. https://www.oregon.gov/dor/forms/FormsPubs/withholding-tax-formulas_206-436_2024.pdf
3. Oregon Paid Family & Medical Leave taxable wage base is increased from \$132,900 to \$168,600.

South Carolina (SC) - A new table entry effective-dated 01/01/2024 includes South Carolina withholding tax changes effective for wages paid on or after January 1, 2024.

https://dor.sc.gov/forms-site/Forms/WH1603F_2024.pdf

Washington (WA) - The table entry effective-dated 01/01/2024, which was delivered in Tax Update 23-D, is updated to include the changes in the Medical Leave Insurance – EE Ratio from 0.4952 to 0.5195 and in the Family Leave Insurance – EE Ratio from 0.5048 to 0.4805. The tax rate decreased from 0.008000 to 0.0074000000.

The ratios are derived based on a review of the calculation results from Washington Employment Security Department calculator and may result in occasional penny differences.

<https://paidleave.wa.gov/updates/>

Note: This functionality is not used at ctcLink. For WA PFML, college-specific general deductions have been utilized.

Local Tax Table Changes

Pennsylvania Local Earned Income Tax – 24-A Tax Update includes updates to Pennsylvania Local Earned Income Tax entries in the Local Tax Table based on data downloaded from the “Real-Time Register” on the website maintained by the Commonwealth of Pennsylvania Department of Community & Economic Development.

Table updates are delivered for Local Tax Table entries for Local Earned Income Taxes for which previously existing tax rates do not match the current information downloaded from the Pennsylvania website. All updates to Pennsylvania Local Earned Income Tax entries in the Local Tax Table delivered in this tax update are effective-dated 01/01/2024.

http://munstats.pa.gov/Reports/ReportInformation2.aspx?report=EitWithCollector_Dyn_Excel&type=R

Pennsylvania Local Services Tax – 24-A Tax Update includes updates to Pennsylvania Local Services

Tax entries in the Local Tax Table based on the December 15, 2023 update of the “Official Register” on the website maintained by the Commonwealth of Pennsylvania. All updates to Pennsylvania Local Services Tax entries in the Local Tax Table delivered in this tax update are effective-dated 01/01/2024. These Pennsylvania Local Services Tax rate changes are downloaded from the Official Register on Pennsylvania website.

http://munstats.pa.gov/Reports/ReportInformation2.aspx?report=EitWithCollector_Dyn_Excel&type=0

Taxable Gross Definition Table

Montana (MT) - The table entry for Montana is updated with a new row dated 01/01/2024 to support the revised definition of wages subject to state withholding, which no longer excludes tip income. <https://mtrevenue.gov/download/93971/?tmstv=1700241471>

Garnishment Rule Changes

State	Rule ID	EFFECTIVE DATE	ACTION
\$U	LEVY/B LEVY/B/ADD LEVY/H LEVY/H/ADD LEVY/M LEVY/M/ADD LEVY/S LEVY/S/ADD	01/01/2024	Table entries containing the values used to calculate the amounts exempt from U.S. Federal tax levies in the year 2024 are added to the Garnishment Rules Table. http://www.irs.gov/pub/irs-pdf/p1494.pdf
AZ	LEVY/B LEVY/B/ADD LEVY/H LEVY/H/ADD LEVY/M LEVY/M/ADD LEVY/S LEVY/S/ADD	01/01/2024	Table entries containing the values used to calculate the amounts exempt from Arizona tax levies in the year 2024 are added to the Garnishment Rules Table based on the exemption values published in the 2024 update of IRS Pub. 1494.
MN	LEVY	01/01/2024	A new table entry effective-dated 01/01/2024 is delivered so that the amount exempt from tax levy, for employees on all pay frequencies, is the greater of <ul style="list-style-type: none"> • 75% of disposable earnings; or • \$380 (\$9.50 x 40 hours) or the federal minimum hourly wage, whichever is greater.

State Tax Data Page Updates to Support Indiana Form WH-4

Modifications have been delivered to support the R9/6-23 revision of Indiana Form WH-4 effective 09/15/2023. The Additional Allowances and Other Allowances descriptions have been updated as shown in the table below when the effective date is 09/15/2023 or later, on the State Tax Data

page, and the State = IN.

Field Name	Before Tax Update 23-D	After Tax Update 23-D
Additional Allowances	IN Form WH-4 line 6	IN Form WH-4 line 6 + line 7
Other Allowances	IN Form WH-4 line 7	IN Form WH-4 line 8

Navigation

NavBar > Menu > Payroll for North America > Employee Pay Data USA > Tax Information – State Tax Data

Image: State Tax Data page for employee working from Indiana before Tax Update 24-A is applied.

The screenshot displays the 'State Tax Data' interface. At the top, there are tabs for 'Federal Tax Data', 'State Tax Data' (selected), and 'Local Tax Data'. Below the tabs, the 'Person ID' is shown as a redacted black box. The 'Tax Data' section includes a search bar, navigation arrows, and a 'View All' link. The 'Company' is redacted, and the 'Effective Date' is 11/01/2023. The 'State Information' section shows the state as 'IN' (Indiana) with checkboxes for 'Resident' (checked), 'Non-Residency Statement Filed' (unchecked), 'UI Jurisdiction' (checked), and 'Exempt From SUT' (checked). The 'State Withholding Elements' section is highlighted with a red box and contains the following fields:

- *Special Withholding Tax Status: None
- *Tax Status: [Searchable field]
- Withholding Allowances: 0 (IN Form WH-4 line 5)
- Additional Amount: \$0.00
- Additional Percentage: 0.000
- Additional Allowances: 0 (IN Form WH-4 line 6)**
- Other Allowances: 0 (IN Form WH-4 line 7)**

At the bottom, there is a link for 'Lock-In Letter Details'.

Image: State Tax Data - Additional Allowances and Other Allowances display the updated descriptions after tax update 24-A is applied when the effective date is 09/15/2023 or later and the State = IN.

The screenshot displays the 'State Tax Data' form for an employee. The form is organized into several sections:

- Navigation:** 'Federal Tax Data', 'State Tax Data' (selected), and 'Local Tax Data' tabs.
- Employee Info:** 'Person ID' field with a redacted value.
- Tax Data Summary:** 'Company' (redacted) and 'Effective Date' (01/01/2024).
- State Information:** '*State' set to 'IN' (Indiana). Checkboxes for 'Resident', 'Non-Residency Statement Filed', 'UI Jurisdiction', and 'Exempt From SUT' (checked).
- State Withholding Elements:**
 - *Special Withholding Tax Status: None
 - *Tax Status: N (Not applicable)
 - Withholding Allowances: 0 (IN Form WH-4 line 5)
 - Additional Amount: \$0.00
 - Additional Percentage: 0.000
 - Additional Allowances: 0 (IN Form WH-4 line 6 + line 7)** (highlighted with a red box)
 - Other Allowances: 0 (IN Form WH-4 line 8)** (highlighted with a red box)
- Lock-In Letter Details:** A link to view details.

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[9.2 Entering U.S. Employee Tax Data](#)

State Tax Data Page Updates to Support 2024 Montana Form MW-4

Tax Update 24-A delivers product modifications to support Montana state tax calculation changes effective 01/01/2024. A new field Reduced Withholding has been added to the State Tax Data page.

To assist the Payroll Administrator when entering the employee's Form MW-4 elections effective 01/01/2024 or later for Montana state, informational descriptions have been added for Additional Amount and Reduced Withholding fields.

Navigation

NavBar > Menu > Payroll for North America > Employee Pay Data USA > Tax Information – State Tax

Data

Image: State Tax Data page for employee working from Montana before Tax Update 24-A is applied and the effective date is prior to 01/01/2024.

Federal Tax Data **State Tax Data** Local Tax Data

Person ID [REDACTED]

Tax Data ? [Search] | [Navigation] 1 of 6 [View All]

Company [REDACTED] Effective Date 06/01/2022 [+ -]

State Information [Search] | [Navigation] 1 of 2 [View All]

*State MT [Search] Montana [+ -]
 Resident UI Jurisdiction
 Non-Residency Statement Filed Exempt From SUT

State Withholding Elements ?

*Special Withholding Tax Status None [v]
*Tax Status N [Search] Not applicable [v]

Withholding Allowances [0]

Additional Amount	\$0.00
Additional Percentage	0.000
Additional Allowances	0

▶ Lock-In Letter Details ?

Image: State Tax Data - A new field Reduced Withholding has been added and the description for Additional Amount has been updated when the effective date is 01/01/2024 or later, on the State Tax Data page and the State = MT.

The screenshot shows the 'State Tax Data' form for Montana (MT). The 'Effective Date' is set to 02/01/2024. The 'State Withholding Elements' section includes the following fields:

- *Special Withholding Tax Status: None
- *Tax Status: N (Not applicable)
- Withholding Allowances: 0
- Additional Amount: \$0.00 (MT Form MW-4 line 3)**
- Additional Percentage: 0.000
- Additional Allowances: 0
- Reduced Withholding: (MT Form MW-4 line 4)**

Buttons at the bottom include Save, Return to Search, Notify, Refresh, Update/Display, Include History, and Correct History.

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[9.2 Entering U.S. Employee Tax Data](#)

Updated Federal W-4 PDF in ESS

The 2024 Federal W-4 Form has been delivered.

Navigation

Employee Self Service > Payroll Tile > Tax Withholding

Image: 2024 Federal W-4 PDF Form

Form W-4 Department of the Treasury Internal Revenue Service	Employee's Withholding Certificate Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Give Form W-4 to your employer. Your withholding is subject to review by the IRS.	OMB No. 1545-0074 <div style="border: 2px solid red; padding: 5px; font-size: 24pt; font-weight: bold;">2024</div>
Step 1: Enter Personal Information	(a) First name and middle initial: [REDACTED] Last name: [REDACTED] Address: [REDACTED] City or town, state, and ZIP code: [REDACTED]	
	(b) Social security number: XXX-XX-[REDACTED] Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .	
	(c) <input type="checkbox"/> Single or Married filing separately <input checked="" type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)	
Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at www.irs.gov/W4App .		
Step 2: Multiple Jobs or Spouse Works	Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs. Do only one of the following. (a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3-4). If you or your spouse have self-employment income, use this option; or (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; or (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate. <input type="checkbox"/>	
Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.)		
Step 3: Claim Dependent and Other Credits	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of qualifying children under age 17 by \$2,000 \$ [REDACTED] Multiply the number of other dependents by \$500 \$ [REDACTED] Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here 3 \$ [REDACTED]	
Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income 4(a) \$ [REDACTED] (b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here 4(b) \$ [REDACTED] (c) Extra withholding. Enter any additional tax you want withheld each pay period 4(c) \$ [REDACTED] Exemption from withholding. By claiming exemption from withholding, you certify that you owed no Federal income tax in 2023, and that you expect to owe no Federal income tax in 2024. If you claim exemption from withholding, no income tax will be withheld from your paycheck. Not Applicable <input type="button" value="v"/>	
Step 5: Sign Here	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete. [REDACTED] [REDACTED] Employee's signature (This form is not valid unless you sign it.) Date	
Employers Only	Employer's name and address [REDACTED]	First date of employment [REDACTED]
		Employer identification number (EIN) [REDACTED]
For Privacy Act and Paperwork Reduction Act Notice, see page 3.		Cat. No. 10220Q Form W-4 (2024)
<input type="button" value="Submit"/>		

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[9.2 ESS W-4 Withholding](#)

2023 W-2C Form Functionality Changes

Multiple product updates have been delivered to support U.S. Form W-2C processing for tax year 2023:

- A full set of Tax Form Print Parameters effective 1/1/2023 has been delivered.
- The Tax Form Definitions table for 2023 W-2C has been updated.
- The default calendar year for W-2C has been set to 2023.

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[9.2 Enter W-2C in ctcLink.](#)





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Washington State Board for Community and Technical Colleges