



# New York City Withholding Tax Tables and Methods

Effective January 1, 2018

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### Need help?



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**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.

## Important information

### Changes for 2018

Effective January 1, 2018, employers who employ taxpayers subject to New York City personal income tax with taxable income under \$500,000 must use revised withholding tables and calculation methods. Withholding tax rates for the New York City personal income tax have been changed to reflect annualized rates for 2018 and after. Accordingly, effective for payrolls made on or after January 1, 2018, employers must use the revised calculation method(s) in this publication.

### Visit our Web site (at [www.tax.ny.gov](http://www.tax.ny.gov)) to:

- print or download withholding tax forms and publications
- obtain the latest information on withholding tax
- learn about paperless filing options - benefits include automatic calculation of amounts due, direct payment from your bank account, and instant confirmation
- sign up to receive e-mail notification containing direct links to newly posted content on our Web site through the NYS Department of Taxation and Finance **Subscription Service**.

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## Supplemental wage payment withholding rates

If you pay supplemental wages (bonuses, commissions, overtime pay, sales awards, etc.) with regular wages but do not specify the amount of each, withhold income tax as if the total were a single payment for a regular payroll period.

If you pay supplemental wages separately (or combine them in a single payment and specify the amount of each), the income tax withholding method depends partly on whether or not you withhold income tax from your employee's regular wages:

- If you withhold income tax from an employee's regular wages, you can use one of the following methods for the supplemental wages:
  - a. Withhold at the New York City supplemental rate of 4.25% (.0425)
  - b. Add the supplemental and regular wages for the most recent payroll period this year. Then figure the income tax withholding as if the total were a single payment. Subtract the tax already withheld from the regular wages. Withhold the remaining tax from the supplemental wages.
- If you did not withhold income tax from the employee's regular wages, use method **b**. (This would occur, for example, when the value of the employee's withholding allowances claimed on the Form W-4 is more than the wages.)

Also see federal Publication 15, *Circular E*, for a list of other payments that may be considered supplemental wages.

WAGES		EXEMPTIONS CLAIMED										10	
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more	
TAX TO BE WITHHELD													
Method I Table I	\$0	\$50	\$0.00										
	50	96	0.00										
	96	100	0.05										
	100	105	0.15										
	105	110	0.25										
	110	115	0.35										
	115	120	0.45	\$0.05									
	120	125	0.55	0.15									
	125	130	0.65	0.25									
	New York City Resident Tax	130	135	0.75	0.35								
135		140	0.85	0.45	\$0.05								
140		145	0.95	0.55	0.15								
145		150	1.05	0.65	0.25								
150		160	1.20	0.80	0.40								
160		170	1.40	1.00	0.60	\$0.25							
170		180	1.60	1.20	0.85	0.45	\$0.05						
180		190	1.80	1.45	1.05	0.65	0.25						
190		200	2.05	1.65	1.25	0.85	0.45	\$0.05					
SINGLE		200	210	2.25	1.85	1.45	1.05	0.65	0.25				
	210	220	2.45	2.05	1.65	1.25	0.85	0.45	\$0.05				
	220	230	2.65	2.25	1.85	1.45	1.05	0.65	0.30				
	230	240	2.85	2.45	2.05	1.65	1.25	0.90	0.50	\$0.10			
	240	250	3.05	2.65	2.25	1.85	1.45	1.10	0.70	0.30			
	250	260	3.30	2.85	2.45	2.05	1.70	1.30	0.90	0.50	\$0.10		
	260	270	3.60	3.05	2.65	2.30	1.90	1.50	1.10	0.70	0.30		
	270	280	3.90	3.30	2.90	2.50	2.10	1.70	1.30	0.90	0.50	\$0.10	
	280	290	4.25	3.60	3.10	2.70	2.30	1.90	1.50	1.10	0.70	0.30	
	290	300	4.55	3.95	3.35	2.90	2.50	2.10	1.70	1.30	0.90	0.55	\$0.15
WEEKLY Payroll Period	300	310	4.90	4.25	3.65	3.10	2.70	2.30	1.90	1.50	1.15	0.75	0.35
	310	320	5.20	4.60	3.95	3.35	2.90	2.50	2.10	1.75	1.35	0.95	0.55
	320	330	5.55	4.90	4.30	3.65	3.10	2.70	2.35	1.95	1.55	1.15	0.75
	330	340	5.85	5.25	4.60	4.00	3.40	2.95	2.55	2.15	1.75	1.35	0.95
	340	350	6.20	5.55	4.95	4.30	3.70	3.15	2.75	2.35	1.95	1.55	1.15
	350	360	6.50	5.90	5.25	4.65	4.00	3.40	2.95	2.55	2.15	1.75	1.35
	360	370	6.85	6.20	5.60	4.95	4.35	3.70	3.15	2.75	2.35	1.95	1.55
	370	380	7.15	6.55	5.90	5.30	4.65	4.05	3.40	2.95	2.55	2.15	1.75
	380	390	7.50	6.85	6.25	5.60	5.00	4.35	3.75	3.15	2.75	2.35	2.00
	390	400	7.85	7.20	6.55	5.95	5.30	4.70	4.05	3.45	2.95	2.60	2.20
400	410	8.25	7.50	6.90	6.25	5.65	5.00	4.40	3.75	3.20	2.80	2.40	
410	420	8.65	7.90	7.20	6.60	5.95	5.35	4.70	4.10	3.45	3.00	2.60	
420	430	9.05	8.30	7.55	6.90	6.30	5.65	5.05	4.40	3.80	3.20	2.80	
430	440	9.45	8.70	7.95	7.25	6.60	6.00	5.35	4.75	4.10	3.50	3.00	
440	450	9.85	9.10	8.35	7.55	6.95	6.30	5.70	5.05	4.45	3.80	3.25	
450	460	10.25	9.50	8.70	7.95	7.25	6.65	6.00	5.40	4.75	4.15	3.50	
460	470	10.65	9.90	9.10	8.35	7.60	6.95	6.35	5.70	5.10	4.45	3.85	
470	480	11.05	10.25	9.50	8.75	8.00	7.30	6.65	6.05	5.40	4.80	4.15	
480	490	11.45	10.65	9.90	9.15	8.40	7.65	7.00	6.35	5.75	5.10	4.50	
490	500	11.80	11.05	10.30	9.55	8.80	8.00	7.30	6.70	6.05	5.45	4.80	
500	510	12.20	11.45	10.70	9.95	9.20	8.40	7.65	7.00	6.40	5.75	5.15	
510	520	12.60	11.85	11.10	10.35	9.55	8.80	8.05	7.35	6.70	6.10	5.45	
520	530	13.00	12.25	11.50	10.75	9.95	9.20	8.45	7.70	7.05	6.40	5.80	
530	540	13.40	12.65	11.90	11.10	10.35	9.60	8.85	8.10	7.35	6.75	6.10	
540	550	13.80	13.05	12.30	11.50	10.75	10.00	9.25	8.50	7.70	7.05	6.45	
550	560	14.20	13.45	12.65	11.90	11.15	10.40	9.65	8.85	8.10	7.40	6.75	
560	570	14.60	13.85	13.05	12.30	11.55	10.80	10.05	9.25	8.50	7.75	7.10	
570	580	15.00	14.20	13.45	12.70	11.95	11.20	10.40	9.65	8.90	8.15	7.40	
580	590	15.40	14.60	13.85	13.10	12.35	11.60	10.80	10.05	9.30	8.55	7.80	
590	600	15.80	15.00	14.25	13.50	12.75	11.95	11.20	10.45	9.70	8.95	8.20	
600	610	16.20	15.40	14.65	13.90	13.15	12.35	11.60	10.85	10.10	9.35	8.55	
610	620	16.65	15.85	15.05	14.30	13.50	12.75	12.00	11.25	10.50	9.75	8.95	
620	630	17.05	16.25	15.45	14.70	13.90	13.15	12.40	11.65	10.90	10.10	9.35	
630	640	17.45	16.65	15.85	15.05	14.30	13.55	12.80	12.05	11.25	10.50	9.75	
640	650	17.90	17.10	16.30	15.50	14.70	13.95	13.20	12.45	11.65	10.90	10.15	
650	660	18.30	17.50	16.70	15.90	15.10	14.35	13.60	12.80	12.05	11.30	10.55	
660	670	18.70	17.90	17.10	16.30	15.50	14.75	14.00	13.20	12.45	11.70	10.95	
670	680	19.15	18.35	17.55	16.75	15.95	15.15	14.35	13.60	12.85	12.10	11.35	
680	690	19.55	18.75	17.95	17.15	16.35	15.55	14.75	14.00	13.25	12.50	11.75	
690	700	19.95	19.15	18.35	17.55	16.75	15.95	15.15	14.40	13.65	12.90	12.15	
700	710	20.35	19.55	18.80	18.00	17.20	16.40	15.60	14.80	14.05	13.30	12.50	

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WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
Method I Table I New York City Resident Tax	\$0	\$50	\$0.00									
	50	98	0.00									
	98	100	0.00									
	100	105	0.00									
	105	110	0.05									
	110	115	0.15									
	115	120	0.25									
	120	125	0.35									
	125	130	0.45	\$0.05								
	130	135	0.55	0.15								
135	140	0.65	0.25									
140	145	0.75	0.35									
145	150	0.85	0.45	\$0.05								
150	160	1.00	0.60	0.20								
160	170	1.20	0.80	0.45	\$0.05							
170	180	1.40	1.05	0.65	0.25							
180	190	1.60	1.25	0.85	0.45	\$0.05						
190	200	1.85	1.45	1.05	0.65	0.25						
MARRIED	200	210	2.05	1.65	1.25	0.85	0.45	\$0.05				
	210	220	2.25	1.85	1.45	1.05	0.65	0.25				
	220	230	2.45	2.05	1.65	1.25	0.85	0.45	\$0.10			
	230	240	2.65	2.25	1.85	1.45	1.05	0.70	0.30			
	240	250	2.85	2.45	2.05	1.65	1.30	0.90	0.50	\$0.10		
	250	260	3.05	2.65	2.25	1.90	1.50	1.10	0.70	0.30		
	260	270	3.30	2.85	2.50	2.10	1.70	1.30	0.90	0.50	\$0.10	
	270	280	3.60	3.10	2.70	2.30	1.90	1.50	1.10	0.70	0.30	
	280	290	3.95	3.35	2.90	2.50	2.10	1.70	1.30	0.90	0.50	\$0.15
	290	300	4.25	3.65	3.10	2.70	2.30	1.90	1.50	1.10	0.75	0.35
300	310	4.60	3.95	3.35	2.90	2.50	2.10	1.70	1.30	0.95	0.55	\$0.15
310	320	4.90	4.30	3.65	3.10	2.70	2.30	1.90	1.55	1.15	0.75	0.35
320	330	5.25	4.60	4.00	3.35	2.90	2.50	2.15	1.75	1.35	0.95	0.55
330	340	5.55	4.95	4.30	3.70	3.10	2.75	2.35	1.95	1.55	1.15	0.75
340	350	5.90	5.25	4.65	4.00	3.40	2.95	2.55	2.15	1.75	1.35	0.95
350	360	6.20	5.60	4.95	4.35	3.70	3.15	2.75	2.35	1.95	1.55	1.15
360	370	6.55	5.90	5.30	4.65	4.05	3.40	2.95	2.55	2.15	1.75	1.35
370	380	6.85	6.25	5.60	5.00	4.35	3.75	3.15	2.75	2.35	1.95	1.60
380	390	7.20	6.55	5.95	5.30	4.70	4.05	3.45	2.95	2.55	2.20	1.80
390	400	7.50	6.90	6.25	5.65	5.00	4.40	3.75	3.20	2.80	2.40	2.00
400	410	7.90	7.20	6.60	5.95	5.35	4.70	4.10	3.45	3.00	2.60	2.20
410	420	8.30	7.50	6.90	6.30	5.65	5.05	4.40	3.80	3.20	2.80	2.40
420	430	8.70	7.90	7.25	6.60	6.00	5.35	4.75	4.10	3.50	3.00	2.60
430	440	9.05	8.30	7.55	6.95	6.30	5.70	5.05	4.45	3.80	3.20	2.80
440	450	9.45	8.70	7.95	7.25	6.65	6.00	5.40	4.75	4.15	3.50	3.00
450	460	9.85	9.10	8.35	7.60	6.95	6.35	5.70	5.10	4.45	3.85	3.25
460	470	10.25	9.50	8.75	8.00	7.30	6.65	6.05	5.40	4.80	4.15	3.50
470	480	10.65	9.90	9.15	8.35	7.60	7.00	6.35	5.75	5.10	4.50	3.85
480	490	11.05	10.30	9.55	8.75	8.00	7.30	6.70	6.05	5.45	4.80	4.20
490	500	11.45	10.70	9.90	9.15	8.40	7.65	7.00	6.40	5.75	5.15	4.50
500	510	11.85	11.10	10.30	9.55	8.80	8.05	7.35	6.70	6.10	5.45	4.85
510	520	12.25	11.45	10.70	9.95	9.20	8.45	7.65	7.05	6.40	5.80	5.15
520	530	12.65	11.85	11.10	10.35	9.60	8.85	8.05	7.35	6.75	6.10	5.50
530	540	13.00	12.25	11.50	10.75	10.00	9.20	8.45	7.70	7.05	6.45	5.80
540	550	13.40	12.65	11.90	11.15	10.40	9.60	8.85	8.10	7.40	6.75	6.15
550	560	13.80	13.05	12.30	11.55	10.75	10.00	9.25	8.50	7.75	7.10	6.45
560	570	14.20	13.45	12.70	11.95	11.15	10.40	9.65	8.90	8.15	7.40	6.80
570	580	14.60	13.85	13.10	12.30	11.55	10.80	10.05	9.30	8.55	7.75	7.10
580	590	15.00	14.25	13.50	12.70	11.95	11.20	10.45	9.70	8.90	8.15	7.45
590	600	15.40	14.65	13.85	13.10	12.35	11.60	10.85	10.05	9.30	8.55	7.80
600	610	15.80	15.05	14.25	13.50	12.75	12.00	11.25	10.45	9.70	8.95	8.20
610	620	16.25	15.45	14.65	13.90	13.15	12.40	11.60	10.85	10.10	9.35	8.60
620	630	16.65	15.85	15.05	14.30	13.55	12.80	12.00	11.25	10.50	9.75	9.00
630	640	17.05	16.25	15.45	14.70	13.95	13.15	12.40	11.65	10.90	10.15	9.40
640	650	17.50	16.70	15.90	15.10	14.35	13.55	12.80	12.05	11.30	10.55	9.75
650	660	17.90	17.10	16.30	15.50	14.70	13.95	13.20	12.45	11.70	10.95	10.15
660	670	18.30	17.50	16.70	15.90	15.10	14.35	13.60	12.85	12.10	11.30	10.55
670	680	18.75	17.95	17.15	16.35	15.55	14.75	14.00	13.25	12.50	11.70	10.95
680	690	19.15	18.35	17.55	16.75	15.95	15.15	14.40	13.65	12.85	12.10	11.35
690	700	19.55	18.75	17.95	17.15	16.35	15.55	14.80	14.00	13.25	12.50	11.75
700	710	19.95	19.20	18.40	17.60	16.80	16.00	15.20	14.40	13.65	12.90	12.15

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	WAGES		EXEMPTIONS CLAIMED										10
	At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD													
Method I	\$0	\$192	\$0.00										
	192	196	0.05										
	196	200	0.10										
Table II	200	210	0.25										
	210	220	0.45										
	220	230	0.65										
	230	240	0.90	\$0.10									
	240	250	1.10	0.30									
	250	260	1.30	0.50									
New York City	260	270	1.50	0.70									
	270	280	1.70	0.90	\$0.10								
	280	290	1.90	1.10	0.30								
Resident Tax	290	300	2.10	1.30	0.55								
	300	320	2.40	1.60	0.85	\$0.05							
	320	340	2.80	2.05	1.25	0.45							
	340	360	3.25	2.45	1.65	0.85	\$0.10						
	360	380	3.65	2.85	2.05	1.30	0.50						
SINGLE	380	400	4.05	3.25	2.50	1.70	0.90	\$0.10					
	400	420	4.45	3.65	2.90	2.10	1.30	0.50					
	420	440	4.85	4.10	3.30	2.50	1.70	0.95	\$0.15				
	440	460	5.30	4.50	3.70	2.90	2.15	1.35	0.55				
	460	480	5.70	4.90	4.10	3.35	2.55	1.75	0.95	\$0.15			
	480	500	6.10	5.30	4.55	3.75	2.95	2.15	1.35	0.60			
	500	520	6.60	5.70	4.95	4.15	3.35	2.55	1.80	1.00	\$0.20		
	520	540	7.20	6.15	5.35	4.55	3.75	3.00	2.20	1.40	0.60		
	540	560	7.85	6.65	5.75	4.95	4.20	3.40	2.60	1.80	1.05	\$0.25	
	560	580	8.50	7.25	6.15	5.40	4.60	3.80	3.00	2.20	1.45	0.65	
	580	600	9.15	7.90	6.65	5.80	5.00	4.20	3.40	2.65	1.85	1.05	\$0.25
	600	620	9.80	8.55	7.30	6.20	5.40	4.60	3.85	3.05	2.25	1.45	0.70
	620	640	10.45	9.20	7.95	6.70	5.80	5.05	4.25	3.45	2.65	1.90	1.10
	640	660	11.10	9.85	8.60	7.35	6.25	5.45	4.65	3.85	3.10	2.30	1.50
	660	680	11.75	10.50	9.25	8.00	6.75	5.85	5.05	4.25	3.50	2.70	1.90
	680	700	12.40	11.15	9.90	8.65	7.40	6.25	5.45	4.70	3.90	3.10	2.30
	700	720	13.05	11.80	10.55	9.30	8.05	6.80	5.90	5.10	4.30	3.50	2.75
	720	740	13.70	12.45	11.20	9.95	8.70	7.45	6.30	5.50	4.70	3.95	3.15
	740	760	14.35	13.10	11.85	10.60	9.35	8.10	6.85	5.90	5.15	4.35	3.55
	760	780	14.95	13.75	12.50	11.25	10.00	8.75	7.50	6.35	5.55	4.75	3.95
	780	800	15.75	14.40	13.15	11.90	10.65	9.40	8.15	6.90	5.95	5.15	4.35
	800	820	16.55	15.00	13.80	12.55	11.30	10.05	8.80	7.55	6.35	5.55	4.80
	820	840	17.30	15.80	14.45	13.20	11.95	10.70	9.45	8.20	6.95	6.00	5.20
	840	860	18.10	16.60	15.10	13.85	12.60	11.35	10.10	8.85	7.60	6.40	5.60
	860	880	18.90	17.40	15.85	14.50	13.25	12.00	10.75	9.50	8.25	7.00	6.00
	880	900	19.70	18.15	16.65	15.15	13.90	12.65	11.40	10.15	8.90	7.65	6.45
	900	920	20.50	18.95	17.45	15.95	14.55	13.30	12.05	10.80	9.55	8.30	7.00
	920	940	21.25	19.75	18.25	16.70	15.20	13.95	12.70	11.45	10.20	8.95	7.70
	940	960	22.05	20.55	19.05	17.50	16.00	14.60	13.35	12.10	10.85	9.60	8.35
	960	980	22.85	21.35	19.80	18.30	16.80	15.25	14.00	12.75	11.50	10.25	9.00
	980	1,000	23.65	22.10	20.60	19.10	17.55	16.05	14.65	13.40	12.15	10.90	9.65
	1,000	1,020	24.45	22.90	21.40	19.90	18.35	16.85	15.30	14.05	12.80	11.55	10.30
	1,020	1,040	25.20	23.70	22.20	20.65	19.15	17.65	16.10	14.70	13.45	12.20	10.95
	1,040	1,060	26.00	24.50	23.00	21.45	19.95	18.40	16.90	15.40	14.10	12.85	11.60
	1,060	1,080	26.80	25.30	23.75	22.25	20.75	19.20	17.70	16.15	14.75	13.50	12.25
	1,080	1,100	27.60	26.05	24.55	23.05	21.50	20.00	18.50	16.95	15.45	14.15	12.90
	1,100	1,120	28.40	26.85	25.35	23.85	22.30	20.80	19.25	17.75	16.25	14.80	13.55
	1,120	1,140	29.15	27.65	26.15	24.60	23.10	21.60	20.05	18.55	17.00	15.50	14.20
	1,140	1,160	29.95	28.45	26.95	25.40	23.90	22.35	20.85	19.35	17.80	16.30	14.85
	1,160	1,180	30.80	29.25	27.70	26.20	24.70	23.15	21.65	20.10	18.60	17.10	15.55
	1,180	1,200	31.60	30.00	28.50	27.00	25.45	23.95	22.45	20.90	19.40	17.85	16.35
	1,200	1,220	32.45	30.85	29.30	27.80	26.25	24.75	23.20	21.70	20.20	18.65	17.15
	1,220	1,240	33.30	31.70	30.10	28.55	27.05	25.55	24.00	22.50	20.95	19.45	17.95
	1,240	1,260	34.10	32.50	30.90	29.35	27.85	26.30	24.80	23.30	21.75	20.25	18.70
	1,260	1,280	34.95	33.35	31.75	30.15	28.65	27.10	25.60	24.05	22.55	21.05	19.50
	1,280	1,300	35.75	34.15	32.55	31.00	29.40	27.90	26.40	24.85	23.35	21.80	20.30
	1,300	1,320	36.60	35.00	33.40	31.80	30.20	28.70	27.15	25.65	24.15	22.60	21.10
	1,320	1,340	37.45	35.85	34.25	32.65	31.05	29.50	27.95	26.45	24.90	23.40	21.90
	1,340	1,360	38.25	36.65	35.05	33.45	31.85	30.30	28.75	27.25	25.70	24.20	22.65
	1,360	1,380	39.10	37.50	35.90	34.30	32.70	31.10	29.55	28.00	26.50	25.00	23.45
	1,380	1,400	39.90	38.30	36.70	35.15	33.55	31.95	30.35	28.80	27.30	25.75	24.25
	1,400	1,420	40.75	39.15	37.55	35.95	34.35	32.75	31.15	29.60	28.10	26.55	25.05

(Continued on next page)



<b>WAGES</b>		<b>EXEMPTIONS CLAIMED</b>										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
<b>TAX TO BE WITHHELD</b>												
\$1,420	\$1,440	\$41.60	\$40.00	\$38.40	\$36.80	\$35.20	\$33.60	\$32.00	\$30.40	\$28.85	\$27.35	\$25.85
1,440	1,460	42.40	40.80	39.20	37.60	36.00	34.45	32.85	31.25	29.65	28.15	26.60
1,460	1,480	43.25	41.65	40.05	38.45	36.85	35.25	33.65	32.05	30.45	28.95	27.40
1,480	1,500	44.05	42.45	40.85	39.30	37.70	36.10	34.50	32.90	31.30	29.70	28.20
1,500	1,520	44.90	43.30	41.70	40.10	38.50	36.90	35.30	33.70	32.15	30.55	29.00
1,520	1,540	45.75	44.15	42.55	40.95	39.35	37.75	36.15	34.55	32.95	31.35	29.80
1,540	1,560	46.55	44.95	43.35	41.75	40.15	38.60	37.00	35.40	33.80	32.20	30.60
1,560	1,580	47.40	45.80	44.20	42.60	41.00	39.40	37.80	36.20	34.60	33.00	31.40
1,580	1,600	48.20	46.60	45.00	43.45	41.85	40.25	38.65	37.05	35.45	33.85	32.25
1,600	1,620	49.05	47.45	45.85	44.25	42.65	41.05	39.45	37.85	36.30	34.70	33.10
1,620	1,640	49.90	48.30	46.70	45.10	43.50	41.90	40.30	38.70	37.10	35.50	33.90
1,640	1,660	50.70	49.10	47.50	45.90	44.30	42.75	41.15	39.55	37.95	36.35	34.75
1,660	1,680	51.55	49.95	48.35	46.75	45.15	43.55	41.95	40.35	38.75	37.15	35.55
1,680	1,700	52.35	50.75	49.15	47.60	46.00	44.40	42.80	41.20	39.60	38.00	36.40
1,700	1,720	53.20	51.60	50.00	48.40	46.80	45.20	43.60	42.00	40.45	38.85	37.25
1,720	1,740	54.05	52.45	50.85	49.25	47.65	46.05	44.45	42.85	41.25	39.65	38.05
1,740	1,760	54.85	53.25	51.65	50.05	48.45	46.90	45.30	43.70	42.10	40.50	38.90
1,760	1,780	55.70	54.10	52.50	50.90	49.30	47.70	46.10	44.50	42.90	41.30	39.70
1,780	1,800	56.50	54.90	53.30	51.75	50.15	48.55	46.95	45.35	43.75	42.15	40.55
1,800	1,820	57.35	55.75	54.15	52.55	50.95	49.35	47.75	46.15	44.60	43.00	41.40
1,820	1,840	58.20	56.60	55.00	53.40	51.80	50.20	48.60	47.00	45.40	43.80	42.20
1,840	1,860	59.00	57.40	55.80	54.20	52.60	51.05	49.45	47.85	46.25	44.65	43.05
1,860	1,880	59.85	58.25	56.65	55.05	53.45	51.85	50.25	48.65	47.05	45.45	43.85
1,880	1,900	60.65	59.05	57.45	55.90	54.30	52.70	51.10	49.50	47.90	46.30	44.70
1,900	1,920	61.50	59.90	58.30	56.70	55.10	53.50	51.90	50.30	48.75	47.15	45.55
1,920	1,940	62.35	60.75	59.15	57.55	55.95	54.35	52.75	51.15	49.55	47.95	46.35
1,940	1,960	63.15	61.55	59.95	58.35	56.75	55.20	53.60	52.00	50.40	48.80	47.20
1,960	1,980	64.00	62.40	60.80	59.20	57.60	56.00	54.40	52.80	51.20	49.60	48.00
1,980	2,000	64.80	63.20	61.60	60.05	58.45	56.85	55.25	53.65	52.05	50.45	48.85
2,000	2,020	65.65	64.05	62.45	60.85	59.25	57.65	56.05	54.45	52.90	51.30	49.70
2,020	2,040	66.50	64.90	63.30	61.70	60.10	58.50	56.90	55.30	53.70	52.10	50.50
2,040	2,060	67.30	65.70	64.10	62.50	60.90	59.35	57.75	56.15	54.55	52.95	51.35
2,060	2,080	68.15	66.55	64.95	63.35	61.75	60.15	58.55	56.95	55.35	53.75	52.15
2,080	2,100	68.95	67.35	65.75	64.20	62.60	61.00	59.40	57.80	56.20	54.60	53.00
2,100	2,120	69.80	68.20	66.60	65.00	63.40	61.80	60.20	58.60	57.05	55.45	53.85
2,120	2,140	70.65	69.05	67.45	65.85	64.25	62.65	61.05	59.45	57.85	56.25	54.65
2,140	2,160	71.45	69.85	68.25	66.65	65.05	63.50	61.90	60.30	58.70	57.10	55.50
2,160	2,180	72.30	70.70	69.10	67.50	65.90	64.30	62.70	61.10	59.50	57.90	56.30
2,180	2,200	73.10	71.50	69.90	68.35	66.75	65.15	63.55	61.95	60.35	58.75	57.15
2,200	2,220	73.95	72.35	70.75	69.15	67.55	65.95	64.35	62.75	61.20	59.60	58.00
2,220	2,240	74.80	73.20	71.60	70.00	68.40	66.80	65.20	63.60	62.00	60.40	58.80
2,240	2,260	75.60	74.00	72.40	70.80	69.20	67.65	66.05	64.45	62.85	61.25	59.65
2,260	2,280	76.45	74.85	73.25	71.65	70.05	68.45	66.85	65.25	63.65	62.05	60.45
2,280	2,300	77.25	75.65	74.05	72.50	70.90	69.30	67.70	66.10	64.50	62.90	61.30
2,300	2,320	78.10	76.50	74.90	73.30	71.70	70.10	68.50	66.90	65.35	63.75	62.15
2,320	2,340	78.95	77.35	75.75	74.15	72.55	70.95	69.35	67.75	66.15	64.55	62.95
2,340	2,360	79.75	78.15	76.55	74.95	73.35	71.80	70.20	68.60	67.00	65.40	63.80
2,360	2,380	80.60	79.00	77.40	75.80	74.20	72.60	71.00	69.40	67.80	66.20	64.60
2,380	2,400	81.40	79.80	78.20	76.65	75.05	73.45	71.85	70.25	68.65	67.05	65.45
2,400	2,420	82.25	80.65	79.05	77.45	75.85	74.25	72.65	71.05	69.50	67.90	66.30
2,420	2,440	83.10	81.50	79.90	78.30	76.70	75.10	73.50	71.90	70.30	68.70	67.10
2,440	2,460	83.90	82.30	80.70	79.10	77.50	75.95	74.35	72.75	71.15	69.55	67.95
2,460	2,480	84.75	83.15	81.55	79.95	78.35	76.75	75.15	73.55	71.95	70.35	68.75
2,480	2,500	85.55	83.95	82.35	80.80	79.20	77.60	76.00	74.40	72.80	71.20	69.60
2,500	2,520	86.45	84.80	83.20	81.60	80.00	78.40	76.80	75.20	73.65	72.05	70.45
2,520	2,540	87.30	85.65	84.05	82.45	80.85	79.25	77.65	76.05	74.45	72.85	71.25
2,540	2,560	88.15	86.50	84.85	83.25	81.65	80.10	78.50	76.90	75.30	73.70	72.10
2,560	2,580	89.00	87.35	85.70	84.10	82.50	80.90	79.30	77.70	76.10	74.50	72.90
2,580	2,600	89.85	88.20	86.55	84.95	83.35	81.75	80.15	78.55	76.95	75.35	73.75
2,600	2,620	90.70	89.05	87.40	85.75	84.15	82.55	80.95	79.35	77.80	76.20	74.60
2,620	2,640	91.55	89.90	88.25	86.60	85.00	83.40	81.80	80.20	78.60	77.00	75.40
2,640	2,660	92.40	90.75	89.10	87.45	85.80	84.25	82.65	81.05	79.45	77.85	76.25
2,660	2,680	93.25	91.60	89.95	88.30	86.70	85.05	83.45	81.85	80.25	78.65	77.05
2,680	2,700	94.10	92.45	90.80	89.15	87.55	85.90	84.30	82.70	81.10	79.50	77.90
2,700	2,720	94.95	93.30	91.65	90.00	88.40	86.75	85.10	83.50	81.95	80.35	78.75
2,720	2,740	95.80	94.15	92.50	90.85	89.25	87.60	85.95	84.35	82.75	81.15	79.55
2,740	2,760	96.65	95.00	93.35	91.70	90.10	88.45	86.80	85.20	83.60	82.00	80.40
2,760	2,780	97.50	95.85	94.20	92.55	90.95	89.30	87.65	86.05	84.40	82.80	81.20
2,780	2,800	98.35	96.70	95.05	93.40	91.80	90.15	88.50	86.90	85.25	83.65	82.05
2,800	2,820	99.20	97.55	95.90	94.25	92.65	91.00	89.35	87.75	86.10	84.50	82.90
2,820	2,840	100.05	98.40	96.75	95.10	93.50	91.85	90.20	88.60	86.95	85.30	83.70
2,840	2,860	100.90	99.25	97.60	95.95	94.35	92.70	91.05	89.45	87.80	86.15	84.55
2,860	2,880	101.75	100.10	98.45	96.80	95.20	93.55	91.90	90.30	88.65	87.00	85.35
2,880	2,900	102.60	100.95	99.30	97.65	96.05	94.40	92.75	91.15	89.50	87.85	86.25
2,900	2,920	103.45	101.80	100.15	98.50	96.90	95.25	93.60	92.00	90.35	88.70	87.10

Method I  
 Table II

New York City  
 Resident Tax

SINGLE

BIWEEKLY  
 Payroll Period

**\$2,920 & OVER**

Use Method II, "Exact Calculation Method," on page 25 of this booklet.

WAGES		EXEMPTIONS CLAIMED										10	
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more	
TAX TO BE WITHHELD													
Method I	\$0	\$192	\$0.00										
	192	196	0.00										
	196	200	0.00										
	200	210	0.00										
	210	220	0.05										
	220	230	0.30										
	230	240	0.50										
	240	250	0.70										
	250	260	0.90	\$0.10									
	260	270	1.10	0.30									
Table II	270	280	1.30	0.50									
	280	290	1.50	0.70									
	290	300	1.70	0.90	\$0.15								
	300	320	2.00	1.25	0.45								
	320	340	2.45	1.65	0.85	\$0.05							
	340	360	2.85	2.05	1.25	0.45							
	360	380	3.25	2.45	1.65	0.90	\$0.10						
	380	400	3.65	2.85	2.10	1.30	0.50						
	400	420	4.05	3.30	2.50	1.70	0.90	\$0.15					
	420	440	4.50	3.70	2.90	2.10	1.30	0.55					
New York City Resident Tax	440	460	4.90	4.10	3.30	2.50	1.75	0.95	\$0.15				
	460	480	5.30	4.50	3.70	2.95	2.15	1.35	0.55				
	480	500	5.70	4.90	4.15	3.35	2.55	1.75	1.00	\$0.20			
	500	520	6.10	5.35	4.55	3.75	2.95	2.20	1.40	0.60			
	520	540	6.60	5.75	4.95	4.15	3.35	2.60	1.80	1.00	\$0.20		
	540	560	7.20	6.15	5.35	4.55	3.80	3.00	2.20	1.40	0.65		
	560	580	7.85	6.65	5.75	5.00	4.20	3.40	2.60	1.85	1.05	\$0.25	
	580	600	8.50	7.25	6.20	5.40	4.60	3.80	3.05	2.25	1.45	0.65	
	600	620	9.15	7.90	6.70	5.80	5.00	4.25	3.45	2.65	1.85	1.05	\$0.30
	620	640	9.80	8.55	7.30	6.20	5.40	4.65	3.85	3.05	2.25	1.50	0.70
MARRIED	640	660	10.45	9.20	7.95	6.75	5.85	5.05	4.25	3.45	2.70	1.90	1.10
	660	680	11.10	9.85	8.60	7.35	6.25	5.45	4.65	3.90	3.10	2.30	1.50
	680	700	11.75	10.50	9.25	8.00	6.80	5.85	5.10	4.30	3.50	2.70	1.90
	700	720	12.40	11.15	9.90	8.65	7.40	6.30	5.50	4.70	3.90	3.10	2.35
	720	740	13.05	11.80	10.55	9.30	8.05	6.80	5.90	5.10	4.30	3.55	2.75
	740	760	13.70	12.45	11.20	9.95	8.70	7.45	6.30	5.50	4.75	3.95	3.15
	760	780	14.35	13.10	11.85	10.60	9.35	8.10	6.85	5.95	5.15	4.35	3.55
	780	800	15.00	13.75	12.50	11.25	10.00	8.75	7.50	6.35	5.55	4.75	3.95
	800	820	15.75	14.40	13.15	11.90	10.65	9.40	8.15	6.90	5.95	5.15	4.40
	820	840	16.55	15.05	13.80	12.55	11.30	10.05	8.80	7.55	6.40	5.60	4.80
BIWEEKLY	840	860	17.35	15.85	14.45	13.20	11.95	10.70	9.45	8.20	6.95	6.00	5.20
	860	880	18.15	16.60	15.10	13.85	12.60	11.35	10.10	8.85	7.60	6.45	5.60
	880	900	18.95	17.40	15.90	14.50	13.25	12.00	10.75	9.50	8.25	7.00	6.00
	900	920	19.70	18.20	16.70	15.15	13.90	12.65	11.40	10.15	8.90	7.65	6.50
	920	940	20.50	19.00	17.50	15.95	14.55	13.30	12.05	10.80	9.55	8.30	7.05
	940	960	21.30	19.80	18.25	16.75	15.25	13.95	12.70	11.45	10.20	8.95	7.70
	960	980	22.10	20.55	19.05	17.55	16.00	14.60	13.35	12.10	10.85	9.60	8.35
	980	1,000	22.90	21.35	19.85	18.35	16.80	15.30	14.00	12.75	11.50	10.25	9.00
	1,000	1,020	23.65	22.15	20.65	19.10	17.60	16.10	14.65	13.40	12.15	10.90	9.65
	1,020	1,040	24.45	22.95	21.45	19.90	18.40	16.85	15.35	14.05	12.80	11.55	10.30
Payroll Period	1,040	1,060	25.25	23.75	22.20	20.70	19.20	17.65	16.15	14.70	13.45	12.20	10.95
	1,060	1,080	26.05	24.50	23.00	21.50	19.95	18.45	16.95	15.40	14.10	12.85	11.60
	1,080	1,100	26.85	25.30	23.80	22.30	20.75	19.25	17.70	16.20	14.75	13.50	12.25
	1,100	1,120	27.60	26.10	24.60	23.05	21.55	20.05	18.50	17.00	15.45	14.15	12.90
	1,120	1,140	28.40	26.90	25.40	23.85	22.35	20.80	19.30	17.80	16.25	14.80	13.55
	1,140	1,160	29.20	27.70	26.15	24.65	23.15	21.60	20.10	18.55	17.05	15.55	14.20
	1,160	1,180	30.00	28.45	26.95	25.45	23.90	22.40	20.90	19.35	17.85	16.30	14.85
	1,180	1,200	30.80	29.25	27.75	26.25	24.70	23.20	21.65	20.15	18.65	17.10	15.60
	1,200	1,220	31.65	30.05	28.55	27.00	25.50	24.00	22.45	20.95	19.40	17.90	16.40
	1,220	1,240	32.50	30.90	29.35	27.80	26.30	24.75	23.25	21.75	20.20	18.70	17.15
1,240	1,260	33.30	31.70	30.10	28.60	27.10	25.55	24.05	22.50	21.00	19.50	17.95	
1,260	1,280	34.15	32.55	30.95	29.40	27.85	26.35	24.85	23.30	21.80	20.25	18.75	
1,280	1,300	34.95	33.35	31.80	30.20	28.65	27.15	25.60	24.10	22.60	21.05	19.55	
1,300	1,320	35.80	34.20	32.60	31.00	29.45	27.95	26.40	24.90	23.35	21.85	20.35	
1,320	1,340	36.65	35.05	33.45	31.85	30.25	28.70	27.20	25.70	24.15	22.65	21.10	
1,340	1,360	37.45	35.85	34.25	32.65	31.05	29.50	28.00	26.45	24.95	23.45	21.90	
1,360	1,380	38.30	36.70	35.10	33.50	31.90	30.30	28.80	27.25	25.75	24.20	22.70	
1,380	1,400	39.10	37.50	35.95	34.35	32.75	31.15	29.55	28.05	26.55	25.00	23.50	
1,400	1,420	39.95	38.35	36.75	35.15	33.55	31.95	30.35	28.85	27.30	25.80	24.30	

(Continued on next page)

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$1,420	\$1,440	\$40.80	\$39.20	\$37.60	\$36.00	\$34.40	\$32.80	\$31.20	\$29.65	\$28.10	\$26.60	\$25.05
1,440	1,460	41.60	40.00	38.40	36.80	35.20	33.65	32.05	30.45	28.90	27.40	25.85
1,460	1,480	42.45	40.85	39.25	37.65	36.05	34.45	32.85	31.25	29.70	28.15	26.65
1,480	1,500	43.25	41.65	40.10	38.50	36.90	35.30	33.70	32.10	30.50	28.95	27.45
1,500	1,520	44.10	42.50	40.90	39.30	37.70	36.10	34.50	32.90	31.35	29.75	28.25
1,520	1,540	44.95	43.35	41.75	40.15	38.55	36.95	35.35	33.75	32.15	30.55	29.00
1,540	1,560	45.75	44.15	42.55	40.95	39.35	37.80	36.20	34.60	33.00	31.40	29.80
1,560	1,580	46.60	45.00	43.40	41.80	40.20	38.60	37.00	35.40	33.80	32.20	30.65
1,580	1,600	47.40	45.80	44.25	42.65	41.05	39.45	37.85	36.25	34.65	33.05	31.45
1,600	1,620	48.25	46.65	45.05	43.45	41.85	40.25	38.65	37.05	35.50	33.90	32.30
1,620	1,640	49.10	47.50	45.90	44.30	42.70	41.10	39.50	37.90	36.30	34.70	33.10
1,640	1,660	49.90	48.30	46.70	45.10	43.50	41.95	40.35	38.75	37.15	35.55	33.95
1,660	1,680	50.75	49.15	47.55	45.95	44.35	42.75	41.15	39.55	37.95	36.35	34.80
1,680	1,700	51.55	49.95	48.40	46.80	45.20	43.60	42.00	40.40	38.80	37.20	35.60
1,700	1,720	52.40	50.80	49.20	47.60	46.00	44.40	42.80	41.20	39.65	38.05	36.45
1,720	1,740	53.25	51.65	50.05	48.45	46.85	45.25	43.65	42.05	40.45	38.85	37.25
1,740	1,760	54.05	52.45	50.85	49.25	47.65	46.10	44.50	42.90	41.30	39.70	38.10
1,760	1,780	54.90	53.30	51.70	50.10	48.50	46.90	45.30	43.70	42.10	40.50	38.95
1,780	1,800	55.70	54.10	52.55	50.95	49.35	47.75	46.15	44.55	42.95	41.35	39.75
1,800	1,820	56.55	54.95	53.35	51.75	50.15	48.55	46.95	45.35	43.80	42.20	40.60
1,820	1,840	57.40	55.80	54.20	52.60	51.00	49.40	47.80	46.20	44.60	43.00	41.40
1,840	1,860	58.20	56.60	55.00	53.40	51.80	50.25	48.65	47.05	45.45	43.85	42.25
1,860	1,880	59.05	57.45	55.85	54.25	52.65	51.05	49.45	47.85	46.25	44.65	43.10
1,880	1,900	59.85	58.25	56.70	55.10	53.50	51.90	50.30	48.70	47.10	45.50	43.90
1,900	1,920	60.70	59.10	57.50	55.90	54.30	52.70	51.10	49.50	47.95	46.35	44.75
1,920	1,940	61.55	59.95	58.35	56.75	55.15	53.55	51.95	50.35	48.75	47.15	45.55
1,940	1,960	62.35	60.75	59.15	57.55	55.95	54.40	52.80	51.20	49.60	48.00	46.40
1,960	1,980	63.20	61.60	60.00	58.40	56.80	55.20	53.60	52.00	50.40	48.80	47.25
1,980	2,000	64.00	62.40	60.85	59.25	57.65	56.05	54.45	52.85	51.25	49.65	48.05
2,000	2,020	64.85	63.25	61.65	60.05	58.45	56.85	55.25	53.65	52.10	50.50	48.90
2,020	2,040	65.70	64.10	62.50	60.90	59.30	57.70	56.10	54.50	52.90	51.30	49.70
2,040	2,060	66.50	64.90	63.30	61.70	60.10	58.55	56.95	55.35	53.75	52.15	50.55
2,060	2,080	67.35	65.75	64.15	62.55	60.95	59.35	57.75	56.15	54.55	52.95	51.40
2,080	2,100	68.15	66.55	65.00	63.40	61.80	60.20	58.60	57.00	55.40	53.80	52.20
2,100	2,120	69.00	67.40	65.80	64.20	62.60	61.00	59.40	57.80	56.25	54.65	53.05
2,120	2,140	69.85	68.25	66.65	65.05	63.45	61.85	60.25	58.65	57.05	55.45	53.85
2,140	2,160	70.65	69.05	67.45	65.85	64.25	62.70	61.10	59.50	57.90	56.30	54.70
2,160	2,180	71.50	69.90	68.30	66.70	65.10	63.50	61.90	60.30	58.70	57.10	55.55
2,180	2,200	72.30	70.70	69.15	67.55	65.95	64.35	62.75	61.15	59.55	57.95	56.35
2,200	2,220	73.15	71.55	69.95	68.35	66.75	65.15	63.55	61.95	60.40	58.80	57.20
2,220	2,240	74.00	72.40	70.80	69.20	67.60	66.00	64.40	62.80	61.20	59.60	58.00
2,240	2,260	74.80	73.20	71.60	70.00	68.40	66.85	65.25	63.65	62.05	60.45	58.85
2,260	2,280	75.65	74.05	72.45	70.85	69.25	67.65	66.05	64.45	62.85	61.25	59.70
2,280	2,300	76.45	74.85	73.30	71.70	70.10	68.50	66.90	65.30	63.70	62.10	60.50
2,300	2,320	77.30	75.70	74.10	72.50	70.90	69.30	67.70	66.10	64.55	62.95	61.35
2,320	2,340	78.15	76.55	74.95	73.35	71.75	70.15	68.55	66.95	65.35	63.75	62.15
2,340	2,360	78.95	77.35	75.75	74.15	72.55	71.00	69.40	67.80	66.20	64.60	63.00
2,360	2,380	79.80	78.20	76.60	75.00	73.40	71.80	70.20	68.60	67.00	65.40	63.85
2,380	2,400	80.60	79.00	77.45	75.85	74.25	72.65	71.05	69.45	67.85	66.25	64.65
2,400	2,420	81.45	79.85	78.25	76.65	75.05	73.45	71.85	70.25	68.65	67.10	65.50
2,420	2,440	82.30	80.70	79.10	77.50	75.90	74.30	72.70	71.10	69.50	67.90	66.30
2,440	2,460	83.10	81.50	79.90	78.30	76.70	75.15	73.55	71.95	70.35	68.75	67.15
2,460	2,480	83.95	82.35	80.75	79.15	77.55	75.95	74.35	72.75	71.15	69.55	68.00
2,480	2,500	84.75	83.15	81.60	80.00	78.40	76.80	75.20	73.60	72.00	70.40	68.80
2,500	2,520	85.60	84.00	82.40	80.80	79.20	77.60	76.00	74.40	72.85	71.25	69.65
2,520	2,540	86.45	84.85	83.25	81.65	80.05	78.45	76.85	75.25	73.65	72.05	70.45
2,540	2,560	87.30	85.65	84.05	82.45	80.85	79.30	77.70	76.10	74.50	72.90	71.30
2,560	2,580	88.15	86.50	84.90	83.30	81.70	80.10	78.50	76.90	75.30	73.70	72.15
2,580	2,600	89.00	87.35	85.75	84.15	82.55	80.95	79.35	77.75	76.15	74.55	72.95
2,600	2,620	89.85	88.20	86.60	84.95	83.35	81.75	80.15	78.55	77.00	75.40	73.80
2,620	2,640	90.70	89.05	87.45	85.80	84.20	82.60	81.00	79.40	77.80	76.20	74.60
2,640	2,660	91.55	89.90	88.30	86.65	85.00	83.45	81.85	80.25	78.65	77.05	75.45
2,660	2,680	92.40	90.75	89.15	87.50	85.85	84.25	82.65	81.05	79.45	77.85	76.30
2,680	2,700	93.25	91.60	90.00	88.35	86.70	85.10	83.50	81.90	80.30	78.70	77.10
2,700	2,720	94.10	92.45	90.85	89.20	87.55	85.90	84.30	82.70	81.15	79.55	77.95
2,720	2,740	94.95	93.30	91.70	90.05	88.40	86.80	85.15	83.55	81.95	80.35	78.75
2,740	2,760	95.80	94.15	92.55	90.90	89.25	87.65	86.00	84.40	82.80	81.20	79.60
2,760	2,780	96.65	95.00	93.40	91.75	90.10	88.50	86.85	85.20	83.60	82.00	80.45
2,780	2,800	97.50	95.85	94.25	92.60	90.95	89.35	87.70	86.05	84.45	82.85	81.25
2,800	2,820	98.35	96.70	95.10	93.45	91.80	90.20	88.55	86.90	85.30	83.70	82.10
2,820	2,840	99.20	97.55	95.95	94.30	92.65	91.05	89.40	87.75	86.15	84.50	82.90
2,840	2,860	100.05	98.40	96.80	95.15	93.50	91.90	90.25	88.60	87.00	85.35	83.75
2,860	2,880	100.90	99.25	97.65	96.00	94.35	92.75	91.10	89.45	87.85	86.20	84.60
2,880	2,900	101.75	100.10	98.50	96.85	95.20	93.60	91.95	90.30	88.70	87.05	85.40
2,900	2,920	102.60	100.95	99.35	97.70	96.05	94.45	92.80	91.15	89.55	87.90	86.25
<b>\$2,920 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on page 26 of this booklet.										

Method I

Table II

New York City

Resident Tax

MARRIED

BIWEEKLY

Payroll Period

NYS-50-T-NYC (1/18)

<b>WAGES</b>		<b>EXEMPTIONS CLAIMED</b>										<b>10</b>
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
<b>TAX TO BE WITHHELD</b>												
Method I	\$0	\$209	\$0.00									
	209	230	0.15									
	230	240	0.35									
Table III	240	250	0.55									
	250	260	0.75									
	260	270	0.95	\$0.10								
	270	280	1.15	0.30								
	280	290	1.35	0.50								
	290	300	1.55	0.70								
New York City	300	320	1.80	0.90	\$0.05							
	320	340	2.10	1.25	0.40							
Resident Tax	340	360	2.50	1.65	0.80							
	360	380	2.90	2.05	1.20	\$0.35						
	380	400	3.30	2.45	1.60	0.75						
	400	420	3.70	2.85	2.00	1.15	\$0.30					
	420	440	4.15	3.30	2.45	1.55	0.70					
	440	460	4.55	3.70	2.85	2.00	1.15	\$0.25				
SINGLE	460	480	4.95	4.10	3.25	2.40	1.55	0.70				
	480	500	5.35	4.50	3.65	2.80	1.95	1.10	\$0.25			
	500	520	5.75	4.90	4.05	3.20	2.35	1.50	0.65			
	520	540	6.20	5.35	4.50	3.60	2.75	1.90	1.05	\$0.20		
	540	560	6.60	5.75	4.90	4.05	3.20	2.30	1.45	0.60		
	560	580	7.05	6.15	5.30	4.45	3.60	2.75	1.90	1.05	\$0.15	
SEMIMONTHLY	580	600	7.65	6.55	5.70	4.85	4.00	3.15	2.30	1.45	0.60	
Payroll Period	600	620	8.30	7.00	6.10	5.25	4.40	3.55	2.70	1.85	1.00	\$0.15
	620	640	8.95	7.60	6.55	5.65	4.80	3.95	3.10	2.25	1.40	0.55
	640	660	9.60	8.25	6.95	6.10	5.25	4.35	3.50	2.65	1.80	0.95
	660	680	10.25	8.90	7.55	6.50	5.65	4.80	3.95	3.10	2.20	1.35
	680	700	10.90	9.55	8.20	6.95	6.05	5.20	4.35	3.50	2.65	1.80
	700	720	11.55	10.20	8.85	7.50	6.45	5.60	4.75	3.90	3.05	2.20
	720	740	12.20	10.85	9.50	8.15	6.90	6.00	5.15	4.30	3.45	2.60
	740	760	12.85	11.50	10.15	8.80	7.45	6.40	5.55	4.70	3.85	3.00
	760	780	13.50	12.15	10.80	9.45	8.05	6.85	6.00	5.15	4.25	3.40
	780	800	13.50	12.15	10.80	9.45	8.05	6.85	6.00	5.15	4.25	3.40
	800	820	14.15	12.80	11.45	10.10	8.70	7.40	6.40	5.55	4.70	3.85
	820	840	14.80	13.45	12.10	10.75	9.35	8.00	6.80	5.95	5.10	4.25
	840	860	15.45	14.10	12.75	11.40	10.00	8.65	7.35	6.35	5.50	4.65
	860	880	16.10	14.75	13.40	12.05	10.65	9.30	7.95	6.75	5.90	5.05
	880	900	16.85	15.40	14.05	12.70	11.30	9.95	8.60	7.30	6.30	5.45
	900	920	17.60	16.05	14.70	13.35	11.95	10.60	9.25	7.90	6.75	5.90
	920	940	18.40	16.75	15.35	14.00	12.60	11.25	9.90	8.55	7.25	6.30
	940	960	19.20	17.55	16.00	14.65	13.25	11.90	10.55	9.20	7.85	6.70
	960	980	20.00	18.35	16.70	15.30	13.90	12.55	11.20	9.85	8.50	7.20
	980	1,000	20.80	19.15	17.50	15.95	14.55	13.20	11.85	10.50	9.15	7.80
	1,000	1,020	21.55	19.90	18.25	16.65	15.20	13.85	12.50	11.15	9.80	8.45
	1,020	1,040	22.35	20.70	19.05	17.40	15.85	14.50	13.15	11.80	10.45	9.10
	1,040	1,060	23.15	21.50	19.85	18.20	16.55	15.15	13.80	12.45	11.10	9.75
	1,060	1,080	23.95	22.30	20.65	19.00	17.35	15.80	14.45	13.10	11.75	10.40
	1,080	1,100	24.75	23.10	21.45	19.80	18.15	16.50	15.10	13.75	12.40	11.05
	1,100	1,120	25.50	23.85	22.20	20.60	18.95	17.30	15.75	14.40	13.05	11.70
	1,120	1,140	26.30	24.65	23.00	21.35	19.70	18.10	16.45	15.05	13.70	12.35
	1,140	1,160	27.10	25.45	23.80	22.15	20.50	18.85	17.20	15.70	14.35	13.00
	1,160	1,180	27.90	26.25	24.60	22.95	21.30	19.65	18.00	16.35	15.00	13.65
	1,180	1,200	28.70	27.05	25.40	23.75	22.10	20.45	18.80	17.15	15.65	14.30
	1,200	1,220	29.45	27.80	26.15	24.55	22.90	21.25	19.60	17.95	16.30	14.95
	1,220	1,240	30.25	28.60	26.95	25.30	23.65	22.05	20.40	18.75	17.10	15.60
	1,240	1,260	31.05	29.40	27.75	26.10	24.45	22.80	21.15	19.50	17.90	16.25
	1,260	1,280	31.85	30.20	28.55	26.90	25.25	23.60	21.95	20.30	18.65	17.00
	1,280	1,300	32.65	31.00	29.35	27.70	26.05	24.40	22.75	21.10	19.45	17.80
	1,300	1,320	33.45	31.75	30.10	28.50	26.85	25.20	23.55	21.90	20.25	18.60
	1,320	1,340	34.30	32.55	30.90	29.25	27.60	26.00	24.35	22.70	21.05	19.40
	1,340	1,360	35.10	33.40	31.70	30.05	28.40	26.75	25.10	23.45	21.85	20.20
	1,360	1,380	35.95	34.20	32.50	30.85	29.20	27.55	25.90	24.25	22.60	20.95
	1,380	1,400	36.80	35.05	33.30	31.65	30.00	28.35	26.70	25.05	23.40	21.75
	1,400	1,420	37.60	35.90	34.15	32.45	30.80	29.15	27.50	25.85	24.20	22.55
	1,420	1,440	38.45	36.70	35.00	33.25	31.55	29.95	28.30	26.65	25.00	23.35
	1,440	1,460	39.25	37.55	35.80	34.10	32.35	30.70	29.05	27.40	25.80	24.15
	1,460	1,480	40.10	38.35	36.65	34.90	33.20	31.50	29.85	28.20	26.55	24.90
	1,480	1,500	40.95	39.20	37.45	35.75	34.00	32.30	30.65	29.00	27.35	25.70
	1,500	1,520	41.75	40.05	38.30	36.55	34.85	33.10	31.45	29.80	28.15	26.50
	1,520	1,540	42.60	40.85	39.15	37.40	35.65	33.95	32.25	30.60	28.95	27.30
	1,540	1,560	43.40	41.70	39.95	38.25	36.50	34.75	33.05	31.35	29.75	28.10
	1,560	1,580	44.25	42.50	40.80	39.05	37.35	35.60	33.85	32.15	30.50	28.85
	1,580	1,600	45.10	43.35	41.60	39.90	38.15	36.45	34.70	32.95	31.30	29.65
	1,600	1,620	45.90	44.20	42.45	40.70	39.00	37.25	35.55	33.80	32.10	30.45
	1,620	1,640	46.75	45.00	43.30	41.55	39.80	38.10	36.35	34.65	32.90	31.25
	1,640	1,660	47.55	45.85	44.10	42.40	40.65	38.90	37.20	35.45	33.75	32.05
	1,660	1,680	48.40	46.65	44.95	43.20	41.50	39.75	38.00	36.30	34.55	32.85
	1,680	1,700	49.25	47.50	45.75	44.05	42.30	40.60	38.85	37.10	35.40	33.65



	WAGES		EXEMPTIONS CLAIMED										10	
	At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more	
<b>TAX TO BE WITHHELD</b>														
Method I	\$0	\$210	\$0.00											
Table III	210	220	0.00											
	220	230	0.00											
	230	240	0.10											
	240	250	0.30											
	250	260	0.55											
New York City	260	270	0.75											
	270	280	0.95	\$0.10										
	280	290	1.15	0.30										
	290	300	1.35	0.50										
	300	320	1.65	0.80										
Resident Tax	320	340	2.05	1.20	\$0.35									
	340	360	2.50	1.60	0.75									
	360	380	2.90	2.05	1.20	\$0.30								
	380	400	3.30	2.45	1.60	0.75								
	400	420	3.70	2.85	2.00	1.15	\$0.30							
MARRIED	420	440	4.10	3.25	2.40	1.55	0.70							
	440	460	4.55	3.65	2.80	1.95	1.10	\$0.25						
	460	480	4.95	4.10	3.25	2.35	1.50	0.65						
	480	500	5.35	4.50	3.65	2.80	1.95	1.10	\$0.20					
	500	520	5.75	4.90	4.05	3.20	2.35	1.50	0.65					
SEMIMONTHLY	520	540	6.15	5.30	4.45	3.60	2.75	1.90	1.05	\$0.20				
	540	560	6.60	5.70	4.85	4.00	3.15	2.30	1.45	0.60				
	560	580	7.05	6.15	5.30	4.40	3.55	2.70	1.85	1.00	\$0.15			
	580	600	7.60	6.55	5.70	4.85	4.00	3.15	2.25	1.40	0.55			
	600	620	8.25	7.00	6.10	5.25	4.40	3.55	2.70	1.85	0.95	\$0.10		
Payroll Period	620	640	8.90	7.55	6.50	5.65	4.80	3.95	3.10	2.25	1.40	0.55		
	640	660	9.55	8.20	6.95	6.05	5.20	4.35	3.50	2.65	1.80	0.95	\$0.10	
	660	680	10.20	8.85	7.50	6.45	5.60	4.75	3.90	3.05	2.20	1.35	0.50	
	680	700	10.85	9.50	8.15	6.90	6.05	5.20	4.30	3.45	2.60	1.75	0.90	
	700	720	11.50	10.15	8.80	7.45	6.45	5.60	4.75	3.90	3.00	2.15	1.30	
	720	740	12.15	10.80	9.45	8.10	6.85	6.00	5.15	4.30	3.45	2.60	1.75	
	740	760	12.80	11.45	10.10	8.75	7.40	6.40	5.55	4.70	3.85	3.00	2.15	
	760	780	13.45	12.10	10.75	9.40	8.05	6.80	5.95	5.10	4.25	3.40	2.55	
	780	800	14.10	12.75	11.40	10.05	8.70	7.35	6.35	5.50	4.65	3.80	2.95	
	800	820	14.75	13.40	12.05	10.70	9.35	8.00	6.80	5.95	5.05	4.20	3.35	
	820	840	15.40	14.05	12.70	11.35	10.00	8.65	7.30	6.35	5.50	4.65	3.80	
	840	860	16.05	14.70	13.35	12.00	10.65	9.30	7.95	6.75	5.90	5.05	4.20	
	860	880	16.80	15.35	14.00	12.65	11.30	9.95	8.60	7.30	6.30	5.45	4.60	
	880	900	17.60	16.00	14.65	13.30	11.95	10.60	9.25	7.90	6.70	5.85	5.00	
	900	920	18.35	16.75	15.30	13.95	12.60	11.25	9.90	8.55	7.25	6.25	5.40	
	920	940	19.15	17.50	15.95	14.60	13.25	11.90	10.55	9.20	7.85	6.70	5.85	
	940	960	19.95	18.30	16.65	15.25	13.90	12.55	11.20	9.85	8.50	7.20	6.25	
	960	980	20.75	19.10	17.45	15.90	14.55	13.20	11.85	10.50	9.15	7.80	6.65	
	980	1,000	21.55	19.90	18.25	16.60	15.20	13.85	12.50	11.15	9.80	8.45	7.15	
	1,000	1,020	22.30	20.70	19.05	17.40	15.85	14.50	13.15	11.80	10.45	9.10	7.70	
1,020	1,040	23.10	21.45	19.80	18.15	16.55	15.15	13.80	12.45	11.10	9.75	8.35		
1,040	1,060	23.90	22.25	20.60	18.95	17.30	15.80	14.45	13.10	11.75	10.40	9.00		
1,060	1,080	24.70	23.05	21.40	19.75	18.10	16.45	15.10	13.75	12.40	11.05	9.65		
1,080	1,100	25.50	23.85	22.20	20.55	18.90	17.25	15.75	14.40	13.05	11.70	10.30		
1,100	1,120	26.25	24.65	23.00	21.35	19.70	18.05	16.40	15.05	13.70	12.35	10.95		
1,120	1,140	27.05	25.40	23.75	22.10	20.50	18.85	17.20	15.70	14.35	13.00	11.60		
1,140	1,160	27.85	26.20	24.55	22.90	21.25	19.60	18.00	16.35	15.00	13.65	12.25		
1,160	1,180	28.65	27.00	25.35	23.70	22.05	20.40	18.75	17.10	15.65	14.30	12.90		
1,180	1,200	29.45	27.80	26.15	24.50	22.85	21.20	19.55	17.90	16.25	14.95	13.55		
1,200	1,220	30.20	28.60	26.95	25.30	23.65	22.00	20.35	18.70	17.05	15.60	14.20		
1,220	1,240	31.00	29.35	27.70	26.05	24.45	22.80	21.15	19.50	17.85	16.20	14.85		
1,240	1,260	31.80	30.15	28.50	26.85	25.20	23.55	21.95	20.30	18.65	17.00	15.50		
1,260	1,280	32.60	30.95	29.30	27.65	26.00	24.35	22.70	21.05	19.45	17.80	16.15		
1,280	1,300	33.40	31.75	30.10	28.45	26.80	25.15	23.50	21.85	20.20	18.55	16.90		
1,300	1,320	34.25	32.55	30.90	29.25	27.60	25.95	24.30	22.65	21.00	19.35	17.70		
1,320	1,340	35.10	33.35	31.65	30.00	28.40	26.75	25.10	23.45	21.80	20.15	18.50		
1,340	1,360	35.90	34.20	32.45	30.80	29.15	27.50	25.90	24.25	22.60	20.95	19.30		
1,360	1,380	36.75	35.00	33.30	31.60	29.95	28.30	26.65	25.00	23.40	21.75	20.10		
1,380	1,400	37.55	35.85	34.10	32.40	30.75	29.10	27.45	25.80	24.15	22.50	20.85		
1,400	1,420	38.40	36.65	34.95	33.20	31.55	29.90	28.25	26.60	24.95	23.30	21.65		
1,420	1,440	39.25	37.50	35.75	34.05	32.35	30.70	29.05	27.40	25.75	24.10	22.45		
1,440	1,460	40.05	38.35	36.60	34.85	33.15	31.45	29.85	28.20	26.55	24.90	23.25		
1,460	1,480	40.90	39.15	37.45	35.70	33.95	32.25	30.60	28.95	27.35	25.70	24.05		
1,480	1,500	41.70	40.00	38.25	36.55	34.80	33.05	31.40	29.75	28.10	26.45	24.80		
1,500	1,520	42.55	40.80	39.10	37.35	35.65	33.90	32.20	30.55	28.90	27.25	25.60		
1,520	1,540	43.40	41.65	39.90	38.20	36.45	34.75	33.00	31.35	29.70	28.05	26.40		
1,540	1,560	44.20	42.50	40.75	39.00	37.30	35.55	33.85	32.15	30.50	28.85	27.20		
1,560	1,580	45.05	43.30	41.60	39.85	38.10	36.40	34.65	32.95	31.30	29.65	28.00		
1,580	1,600	45.85	44.15	42.40	40.70	38.95	37.20	35.50	33.75	32.05	30.40	28.75		
1,600	1,620	46.70	44.95	43.25	41.50	39.80	38.05	36.35	34.60	32.85	31.20	29.55		
1,620	1,640	47.55	45.80	44.05	42.35	40.60	38.90	37.15	35.45	33.70	32.00	30.35		
1,640	1,660	48.35	46.65	44.90	43.15	41.45	39.70	38.00	36.25	34.55	32.80	31.15		



WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
Method I	\$0	\$418	\$0.00									
	418	440	0.25									
	440	460	0.70									
Table IV	460	480	1.10									
	480	500	1.50									
	500	520	1.90	\$0.20								
	520	540	2.30	0.60								
	540	560	2.75	1.05								
	560	580	3.15	1.45								
New York City	580	600	3.55	1.85	\$0.15							
	600	640	4.15	2.45	0.75							
	640	680	5.00	3.30	1.55							
Resident Tax	680	720	5.80	4.10	2.40	\$0.70						
	720	760	6.65	4.90	3.20	1.50						
	760	800	7.45	5.75	4.05	2.30	\$0.60					
	800	840	8.25	6.55	4.85	3.15	1.45					
	840	880	9.10	7.40	5.65	3.95	2.25	\$0.55				
	880	920	9.90	8.20	6.50	4.80	3.10	1.35				
SINGLE	920	960	10.75	9.00	7.30	5.60	3.90	2.20	\$0.50			
	960	1,000	11.55	9.85	8.15	6.40	4.70	3.00	1.30			
	1,000	1,040	12.35	10.65	8.95	7.25	5.55	3.85	2.10	\$0.40		
	1,040	1,080	13.20	11.50	9.75	8.05	6.35	4.65	2.95	1.25		
	1,080	1,120	14.15	12.30	10.60	8.90	7.20	5.45	3.75	2.05	\$0.35	
	1,120	1,160	15.25	13.10	11.40	9.70	8.00	6.30	4.60	2.85	1.15	
	1,160	1,200	16.60	14.05	12.25	10.50	8.80	7.10	5.40	3.70	2.00	\$0.25
	1,200	1,240	17.90	15.15	13.05	11.35	9.65	7.95	6.20	4.50	2.80	1.10
	1,240	1,280	19.20	16.45	13.95	12.15	10.45	8.75	7.05	5.35	3.60	1.90
	1,280	1,320	20.50	17.75	15.05	13.00	11.30	9.55	7.85	6.15	4.45	2.75
	1,320	1,360	21.80	19.05	16.35	13.85	12.10	10.40	8.70	6.95	5.25	3.55
	1,360	1,400	23.10	20.35	17.65	14.95	12.90	11.20	9.50	7.80	6.10	4.35
	1,400	1,440	24.40	21.65	18.95	16.25	13.75	12.05	10.30	8.60	6.90	5.20
	1,440	1,480	25.70	22.95	20.25	17.55	14.90	12.85	11.15	9.45	7.70	6.00
	1,480	1,520	27.00	24.25	21.55	18.85	16.15	13.65	11.95	10.25	8.55	6.85
	1,520	1,560	28.30	25.55	22.85	20.15	17.45	14.80	12.80	11.05	9.35	7.65
	1,560	1,600	29.60	26.85	24.15	21.45	18.75	16.05	13.60	11.90	10.20	8.45
	1,600	1,640	30.90	28.15	25.45	22.75	20.05	17.35	14.70	12.70	11.00	9.30
	1,640	1,680	32.20	29.45	26.75	24.05	21.35	18.65	15.95	13.55	11.80	10.10
	1,680	1,720	33.65	30.75	28.05	25.35	22.65	19.95	17.25	14.60	12.65	10.95
	1,720	1,760	35.25	32.05	29.35	26.65	23.95	21.25	18.55	15.80	13.45	11.75
	1,760	1,800	36.80	33.50	30.65	27.95	25.25	22.55	19.85	17.10	14.50	12.55
	1,800	1,840	38.40	35.10	31.95	29.25	26.55	23.85	21.15	18.40	15.70	13.40
	1,840	1,880	39.95	36.70	33.40	30.55	27.85	25.15	22.45	19.70	17.00	14.40
	1,880	1,920	41.55	38.25	34.95	31.85	29.15	26.45	23.75	21.00	18.30	15.60
	1,920	1,960	43.15	39.85	36.55	33.25	30.45	27.75	25.05	22.30	19.60	16.90
	1,960	2,000	44.70	41.40	38.15	34.85	31.75	29.05	26.35	23.60	20.90	18.20
	2,000	2,040	46.30	43.00	39.70	36.40	33.10	30.35	27.65	24.90	22.20	19.50
	2,040	2,080	47.85	44.60	41.30	38.00	34.70	31.65	28.95	26.20	23.50	20.80
	2,080	2,120	49.45	46.15	42.85	39.60	36.30	33.00	30.25	27.50	24.80	22.10
	2,120	2,160	51.05	47.75	44.45	41.15	37.85	34.55	31.55	28.80	26.10	23.40
	2,160	2,200	52.60	49.30	46.05	42.75	39.45	36.15	32.85	30.10	27.40	24.70
	2,200	2,240	54.20	50.90	47.60	44.30	41.00	37.75	34.45	31.40	28.70	26.00
	2,240	2,280	55.75	52.50	49.20	45.90	42.60	39.30	36.00	32.75	30.00	27.30
	2,280	2,320	57.35	54.05	50.75	47.50	44.20	40.90	37.60	34.30	31.30	28.60
	2,320	2,360	58.95	55.65	52.35	49.05	45.75	42.45	39.20	35.90	32.60	29.90
	2,360	2,400	60.50	57.20	53.95	50.65	47.35	44.05	40.75	37.45	34.20	31.20
	2,400	2,440	62.10	58.80	55.50	52.20	48.90	45.65	42.35	39.05	35.75	32.45
	2,440	2,480	63.65	60.40	57.10	53.80	50.50	47.20	43.90	40.65	37.35	34.05
	2,480	2,520	65.25	61.95	58.65	55.40	52.10	48.80	45.50	42.20	38.90	35.65
	2,520	2,560	66.90	63.55	60.25	56.95	53.65	50.35	47.10	43.80	40.50	37.20
	2,560	2,600	68.55	65.10	61.85	58.55	55.25	51.95	48.65	45.35	42.10	38.80
	2,600	2,640	70.25	66.75	63.40	60.10	56.80	53.55	50.25	46.95	43.65	40.35
	2,640	2,680	71.90	68.45	65.00	61.70	58.40	55.10	51.80	48.55	45.25	41.95
	2,680	2,720	73.55	70.10	66.65	63.30	60.00	56.70	53.40	50.10	46.80	43.55
	2,720	2,760	75.20	71.75	68.30	64.85	61.55	58.25	55.00	51.70	48.40	45.10
	2,760	2,800	76.85	73.40	69.95	66.50	63.15	59.85	56.55	53.25	50.00	46.70
	2,800	2,840	78.55	75.05	71.60	68.15	64.70	61.45	58.15	54.85	51.55	48.25
	2,840	2,880	80.20	76.75	73.25	69.80	66.35	63.00	59.70	56.45	53.15	49.85
	2,880	2,920	81.85	78.40	74.95	71.50	68.00	64.60	61.30	58.00	54.70	51.45
	2,920	2,960	83.50	80.05	76.60	73.15	69.70	66.20	62.90	59.60	56.30	53.00
	2,960	3,000	85.15	81.70	78.25	74.80	71.35	67.90	64.45	61.15	57.90	54.60
	3,000	3,040	86.85	83.35	79.90	76.45	73.00	69.55	66.10	62.75	59.45	56.15
	3,040	3,080	88.50	85.05	81.55	78.10	74.65	71.20	67.75	64.35	61.05	57.75
	3,080	3,120	90.15	86.70	83.25	79.80	76.30	72.85	69.40	65.95	62.60	59.35
	3,120	3,160	91.80	88.35	84.90	81.45	78.00	74.50	71.05	67.60	64.20	60.90
	3,160	3,200	93.45	90.00	86.55	83.10	79.65	76.20	72.70	69.25	65.80	62.50
	3,200	3,240	95.15	91.65	88.20	84.75	81.30	77.85	74.40	70.90	67.45	64.05
	3,240	3,280	96.80	93.35	89.85	86.40	82.95	79.50	76.05	72.60	69.10	65.65
	3,280	3,320	98.45	95.00	91.55	88.10	84.60	81.15	77.70	74.25	70.80	67.35





	WAGES		EXEMPTIONS CLAIMED										10
	At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
	TAX TO BE WITHHELD												
Method I	\$0	\$420	\$0.00										
	420	440	0.00										
	440	460	0.00										
	460	480	0.25										
	480	500	0.65										
Table IV	500	520	1.05										
	520	540	1.45										
	540	560	1.90	\$0.15									
	560	580	2.30	0.60									
	580	600	2.70	1.00									
New York City	600	640	3.30	1.60									
	640	680	4.15	2.45	\$0.70								
	680	720	4.95	3.25	1.55								
	720	760	5.75	4.05	2.35	\$0.65							
	760	800	6.60	4.90	3.20	1.45							
	800	840	7.40	5.70	4.00	2.30	\$0.60						
	840	880	8.25	6.55	4.80	3.10	1.40						
	880	920	9.05	7.35	5.65	3.95	2.20	\$0.50					
	920	960	9.85	8.15	6.45	4.75	3.05	1.35					
	960	1,000	10.70	9.00	7.30	5.55	3.85	2.15	\$0.45				
	1,000	1,040	11.50	9.80	8.10	6.40	4.70	2.95	1.25				
1,040	1,080	12.35	10.65	8.90	7.20	5.50	3.80	2.10	\$0.40				
1,080	1,120	13.15	11.45	9.75	8.05	6.30	4.60	2.90	1.20				
1,120	1,160	14.10	12.25	10.55	8.85	7.15	5.45	3.70	2.00	\$0.30			
1,160	1,200	15.20	13.10	11.40	9.65	7.95	6.25	4.55	2.85	1.15			
1,200	1,240	16.55	14.00	12.20	10.50	8.80	7.05	5.35	3.65	1.95	\$0.25		
1,240	1,280	17.85	15.10	13.00	11.30	9.60	7.90	6.20	4.50	2.75	1.05		
1,280	1,320	19.15	16.40	13.90	12.15	10.40	8.70	7.00	5.30	3.60	1.90	\$0.15	
1,320	1,360	20.45	17.70	15.00	12.95	11.25	9.55	7.80	6.10	4.40	2.70	1.00	
1,360	1,400	21.75	19.00	16.30	13.80	12.05	10.35	8.65	6.95	5.25	3.50	1.80	
1,400	1,440	23.05	20.30	17.60	14.95	12.90	11.15	9.45	7.75	6.05	4.35	2.65	
1,440	1,480	24.35	21.60	18.90	16.20	13.70	12.00	10.30	8.60	6.85	5.15	3.45	
1,480	1,520	25.65	22.90	20.20	17.50	14.85	12.80	11.10	9.40	7.70	6.00	4.25	
1,520	1,560	26.95	24.20	21.50	18.80	16.10	13.65	11.90	10.20	8.50	6.80	5.10	
1,560	1,600	28.25	25.50	22.80	20.10	17.40	14.75	12.75	11.05	9.35	7.60	5.90	
1,600	1,640	29.55	26.80	24.10	21.40	18.70	16.00	13.55	11.85	10.15	8.45	6.75	
1,640	1,680	30.85	28.10	25.40	22.70	20.00	17.30	14.65	12.70	10.95	9.25	7.55	
1,680	1,720	32.15	29.40	26.70	24.00	21.30	18.60	15.90	13.50	11.80	10.10	8.35	
1,720	1,760	33.60	30.70	28.00	25.30	22.60	19.90	17.20	14.55	12.60	10.90	9.20	
1,760	1,800	35.15	32.00	29.30	26.60	23.90	21.20	18.50	15.75	13.45	11.70	10.00	
1,800	1,840	36.75	33.45	30.60	27.90	25.20	22.50	19.80	17.05	14.45	12.55	10.85	
1,840	1,880	38.30	35.05	31.90	29.20	26.50	23.80	21.10	18.35	15.65	13.35	11.65	
1,880	1,920	39.90	36.60	33.30	30.50	27.80	25.10	22.40	19.65	16.95	14.35	12.45	
1,920	1,960	41.50	38.20	34.90	31.80	29.10	26.40	23.70	20.95	18.25	15.55	13.30	
1,960	2,000	43.05	39.75	36.50	33.20	30.40	27.70	25.00	22.25	19.55	16.85	14.25	
2,000	2,040	44.65	41.35	38.05	34.75	31.70	29.00	26.30	23.55	20.85	18.15	15.45	
2,040	2,080	46.20	42.95	39.65	36.35	33.05	30.30	27.60	24.85	22.15	19.45	16.75	
2,080	2,120	47.80	44.50	41.20	37.95	34.65	31.60	28.90	26.15	23.45	20.75	18.05	
2,120	2,160	49.40	46.10	42.80	39.50	36.20	32.95	30.20	27.45	24.75	22.05	19.35	
2,160	2,200	50.95	47.65	44.40	41.10	37.80	34.50	31.50	28.75	26.05	23.35	20.65	
2,200	2,240	52.55	49.25	45.95	42.65	39.40	36.10	32.80	30.05	27.35	24.65	21.95	
2,240	2,280	54.10	50.85	47.55	44.25	40.95	37.65	34.35	31.35	28.65	25.95	23.25	
2,280	2,320	55.70	52.40	49.10	45.85	42.55	39.25	35.95	32.65	29.95	27.25	24.55	
2,320	2,360	57.30	54.00	50.70	47.40	44.10	40.85	37.55	34.25	31.25	28.55	25.85	
2,360	2,400	58.85	55.55	52.30	49.00	45.70	42.40	39.10	35.80	32.55	29.85	27.15	
2,400	2,440	60.45	57.15	53.85	50.55	47.30	44.00	40.70	37.40	34.10	31.15	28.45	
2,440	2,480	62.00	58.75	55.45	52.15	48.85	45.55	42.25	39.00	35.70	32.40	29.75	
2,480	2,520	63.60	60.30	57.00	53.75	50.45	47.15	43.85	40.55	37.25	34.00	31.05	
2,520	2,560	65.20	61.90	58.60	55.30	52.00	48.75	45.45	42.15	38.85	35.55	32.35	
2,560	2,600	66.85	63.45	60.20	56.90	53.60	50.30	47.00	43.70	40.45	37.15	33.85	
2,600	2,640	68.50	65.05	61.75	58.45	55.20	51.90	48.60	45.30	42.00	38.70	35.45	
2,640	2,680	70.15	66.70	63.35	60.05	56.75	53.45	50.15	46.90	43.60	40.30	37.00	
2,680	2,720	71.80	68.35	64.90	61.65	58.35	55.05	51.75	48.45	45.15	41.90	38.60	
2,720	2,760	73.50	70.00	66.55	63.20	59.90	56.65	53.35	50.05	46.75	43.45	40.15	
2,760	2,800	75.15	71.70	68.20	64.80	61.50	58.20	54.90	51.60	48.35	45.05	41.75	
2,800	2,840	76.80	73.35	69.90	66.45	63.10	59.80	56.50	53.20	49.90	46.60	43.35	
2,840	2,880	78.45	75.00	71.55	68.10	64.65	61.35	58.05	54.80	51.50	48.20	44.90	
2,880	2,920	80.10	76.65	73.20	69.75	66.30	62.95	59.65	56.35	53.05	49.80	46.50	
2,920	2,960	81.80	78.30	74.85	71.40	67.95	64.55	61.25	57.95	54.65	51.35	48.05	
2,960	3,000	83.45	80.00	76.50	73.05	69.60	66.15	62.80	59.50	56.25	52.95	49.65	
3,000	3,040	85.10	81.65	78.20	74.75	71.25	67.80	64.40	61.10	57.80	54.50	51.25	
3,040	3,080	86.75	83.30	79.85	76.40	72.95	69.45	66.00	62.70	59.40	56.10	52.80	
3,080	3,120	88.40	84.95	81.50	78.05	74.60	71.15	67.65	64.25	60.95	57.70	54.40	
3,120	3,160	90.10	86.60	83.15	79.70	76.25	72.80	69.35	65.85	62.55	59.25	55.95	
3,160	3,200	91.75	88.30	84.80	81.35	77.90	74.45	71.00	67.55	64.15	60.85	57.55	
3,200	3,240	93.40	89.95	86.50	83.05	79.55	76.10	72.65	69.20	65.75	62.40	59.15	
3,240	3,280	95.05	91.60	88.15	84.70	81.25	77.75	74.30	70.85	67.40	64.00	60.70	
3,280	3,320	96.70	93.25	89.80	86.35	82.90	79.45	75.95	72.50	69.05	65.60	62.30	



WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
Method I	\$0	\$5	\$0.00									
	5	10	0.00									
	10	15	0.00									
Table V	15	19	0.00									
	19	23	0.05									
	23	24	0.10									
	24	25	0.10	\$0.05								
	25	26	0.15	0.05								
	26	27	0.15	0.05								
New York City	27	28	0.15	0.10								
	28	29	0.20	0.10	\$0.05							
Resident Tax	29	30	0.20	0.15	0.05							
	30	31	0.25	0.15	0.05							
	31	32	0.25	0.15	0.10							
	32	33	0.25	0.20	0.10	\$0.05						
	33	34	0.30	0.20	0.15	0.05						
	34	35	0.30	0.25	0.15	0.10						
SINGLE	35	36	0.35	0.25	0.20	0.10						
	36	37	0.35	0.30	0.20	0.10	\$0.05					
	37	38	0.35	0.30	0.20	0.15	0.05					
	38	39	0.40	0.30	0.25	0.15	0.10					
	39	40	0.40	0.35	0.25	0.20	0.10					
DAILY	40	41	0.45	0.35	0.30	0.20	0.10	\$0.05				
	41	42	0.45	0.40	0.30	0.20	0.15	0.05				
	42	43	0.50	0.40	0.30	0.25	0.15	0.10				
Payroll Period	43	44	0.50	0.40	0.35	0.25	0.20	0.10				
	44	45	0.50	0.45	0.35	0.30	0.20	0.10	\$0.05			
	45	46	0.55	0.45	0.40	0.30	0.20	0.15	0.05			
	46	47	0.55	0.50	0.40	0.30	0.25	0.15	0.10			
	47	48	0.60	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05		
	48	49	0.60	0.50	0.45	0.35	0.30	0.20	0.15	0.05		
	49	50	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.05		
	50	52	0.65	0.55	0.50	0.40	0.35	0.25	0.20	0.10		
	52	54	0.70	0.60	0.55	0.45	0.40	0.30	0.20	0.15	\$0.05	
	54	56	0.80	0.65	0.60	0.50	0.40	0.35	0.25	0.20	0.10	
	56	58	0.85	0.70	0.60	0.55	0.45	0.40	0.30	0.20	0.15	\$0.05
	58	60	0.90	0.80	0.65	0.60	0.50	0.40	0.35	0.25	0.20	0.10
	60	62	1.00	0.85	0.75	0.60	0.55	0.45	0.40	0.30	0.25	0.15
	62	64	1.05	0.90	0.80	0.65	0.60	0.50	0.40	0.35	0.25	0.20
	64	66	1.10	1.00	0.85	0.75	0.60	0.55	0.45	0.40	0.30	0.25
	66	68	1.15	1.05	0.90	0.80	0.70	0.60	0.50	0.45	0.35	0.25
	68	70	1.25	1.10	1.00	0.85	0.75	0.65	0.55	0.45	0.40	0.30
	70	72	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50	0.45	0.35
	72	74	1.35	1.25	1.10	1.00	0.85	0.75	0.65	0.55	0.45	0.40
	74	76	1.45	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50	0.45
	76	78	1.50	1.35	1.25	1.10	1.00	0.85	0.75	0.65	0.55	0.45
	78	80	1.55	1.45	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50
	80	82	1.65	1.50	1.40	1.25	1.15	1.00	0.90	0.75	0.65	0.55
	82	84	1.75	1.60	1.45	1.30	1.20	1.05	0.95	0.80	0.70	0.60
	84	86	1.80	1.65	1.50	1.40	1.25	1.15	1.00	0.90	0.75	0.65
	86	88	1.90	1.75	1.60	1.45	1.30	1.20	1.05	0.95	0.80	0.70
	88	90	1.95	1.80	1.65	1.50	1.40	1.25	1.15	1.00	0.90	0.75
	90	92	2.05	1.90	1.75	1.60	1.45	1.35	1.20	1.10	0.95	0.85
	92	94	2.15	2.00	1.80	1.65	1.50	1.40	1.25	1.15	1.00	0.90
	94	96	2.20	2.05	1.90	1.75	1.60	1.45	1.35	1.20	1.10	0.95
	96	98	2.30	2.15	2.00	1.85	1.70	1.55	1.40	1.25	1.15	1.00
	98	100	2.35	2.20	2.05	1.90	1.75	1.60	1.45	1.35	1.20	1.10
	100	102	2.45	2.30	2.15	2.00	1.85	1.70	1.55	1.40	1.30	1.15
	102	104	2.50	2.35	2.20	2.05	1.90	1.75	1.60	1.45	1.35	1.20
	104	106	2.60	2.45	2.30	2.15	2.00	1.85	1.70	1.55	1.40	1.30
	106	108	2.70	2.55	2.40	2.20	2.05	1.90	1.75	1.60	1.45	1.35
	108	110	2.75	2.60	2.45	2.30	2.15	2.00	1.85	1.70	1.55	1.40
	110	112	2.85	2.70	2.55	2.40	2.25	2.10	1.95	1.75	1.60	1.50
	112	114	2.90	2.75	2.60	2.45	2.30	2.15	2.00	1.85	1.70	1.55
	114	116	3.00	2.85	2.70	2.55	2.40	2.25	2.10	1.95	1.80	1.65
	116	118	3.10	2.90	2.75	2.60	2.45	2.30	2.15	2.00	1.85	1.70
	118	120	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.10	1.95	1.80
	120	122	3.25	3.10	2.95	2.80	2.65	2.45	2.30	2.15	2.00	1.85
	122	124	3.35	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.10	1.95
	124	126	3.40	3.25	3.10	2.95	2.80	2.65	2.50	2.35	2.20	2.00
	126	128	3.50	3.35	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.10
	128	130	3.60	3.40	3.25	3.10	2.95	2.80	2.65	2.50	2.35	2.20
	130	132	3.65	3.50	3.35	3.20	3.00	2.85	2.70	2.55	2.40	2.25
	132	134	3.75	3.60	3.40	3.25	3.10	2.95	2.80	2.65	2.50	2.35
	134	136	3.85	3.65	3.50	3.35	3.20	3.05	2.85	2.70	2.55	2.40
	136	138	3.90	3.75	3.60	3.45	3.25	3.10	2.95	2.80	2.65	2.50
	138	140	4.00	3.85	3.65	3.50	3.35	3.20	3.05	2.90	2.75	2.60
	140	142	4.05	3.90	3.75	3.60	3.45	3.30	3.10	2.95	2.80	2.65

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$142	\$144	\$4.15	\$4.00	\$3.85	\$3.70	\$3.50	\$3.35	\$3.20	\$3.05	\$2.90	\$2.75	\$2.60
144	146	4.25	4.10	3.90	3.75	3.60	3.45	3.30	3.10	2.95	2.80	2.65
146	148	4.30	4.15	4.00	3.85	3.70	3.55	3.35	3.20	3.05	2.90	2.75
148	150	4.40	4.25	4.10	3.95	3.75	3.60	3.45	3.30	3.15	2.95	2.80
150	152	4.50	4.35	4.15	4.00	3.85	3.70	3.55	3.35	3.20	3.05	2.90
152	154	4.55	4.40	4.25	4.10	3.95	3.75	3.60	3.45	3.30	3.15	3.00
154	156	4.65	4.50	4.35	4.20	4.00	3.85	3.70	3.55	3.40	3.20	3.05
156	158	4.75	4.60	4.40	4.25	4.10	3.95	3.80	3.60	3.45	3.30	3.15
158	160	4.80	4.65	4.50	4.35	4.20	4.00	3.85	3.70	3.55	3.40	3.25
160	162	4.90	4.75	4.60	4.45	4.25	4.10	3.95	3.80	3.65	3.45	3.30
162	164	5.00	4.85	4.65	4.50	4.35	4.20	4.05	3.85	3.70	3.55	3.40
164	166	5.05	4.90	4.75	4.60	4.45	4.25	4.10	3.95	3.80	3.65	3.45
166	168	5.15	5.00	4.85	4.65	4.50	4.35	4.20	4.05	3.90	3.70	3.55
168	170	5.25	5.10	4.90	4.75	4.60	4.45	4.30	4.10	3.95	3.80	3.65
170	172	5.30	5.15	5.00	4.85	4.70	4.50	4.35	4.20	4.05	3.90	3.70
172	174	5.40	5.25	5.10	4.90	4.75	4.60	4.45	4.30	4.15	3.95	3.80
174	176	5.50	5.35	5.15	5.00	4.85	4.70	4.55	4.35	4.20	4.05	3.90
176	178	5.55	5.40	5.25	5.10	4.95	4.75	4.60	4.45	4.30	4.15	3.95
178	180	5.65	5.50	5.35	5.15	5.00	4.85	4.70	4.55	4.35	4.20	4.05
180	182	5.75	5.55	5.40	5.25	5.10	4.95	4.80	4.60	4.45	4.30	4.15
182	184	5.80	5.65	5.50	5.35	5.20	5.00	4.85	4.70	4.55	4.40	4.20
184	186	5.90	5.75	5.60	5.40	5.25	5.10	4.95	4.80	4.60	4.45	4.30
186	188	6.00	5.80	5.65	5.50	5.35	5.20	5.05	4.85	4.70	4.55	4.40
188	190	6.05	5.90	5.75	5.60	5.45	5.25	5.10	4.95	4.80	4.65	4.45
190	192	6.15	6.00	5.85	5.65	5.50	5.35	5.20	5.05	4.85	4.70	4.55
192	194	6.25	6.05	5.90	5.75	5.60	5.45	5.25	5.10	4.95	4.80	4.65
194	196	6.30	6.15	6.00	5.85	5.70	5.50	5.35	5.20	5.05	4.90	4.70
196	198	6.40	6.25	6.10	5.90	5.75	5.60	5.45	5.30	5.10	4.95	4.80
198	200	6.50	6.30	6.15	6.00	5.85	5.70	5.50	5.35	5.20	5.05	4.90
200	202	6.55	6.40	6.25	6.10	5.95	5.75	5.60	5.45	5.30	5.15	4.95
202	204	6.65	6.50	6.35	6.15	6.00	5.85	5.70	5.55	5.35	5.20	5.05
204	206	6.75	6.55	6.40	6.25	6.10	5.95	5.75	5.60	5.45	5.30	5.15
206	208	6.80	6.65	6.50	6.35	6.20	6.00	5.85	5.70	5.55	5.40	5.20
208	210	6.90	6.75	6.60	6.40	6.25	6.10	5.95	5.80	5.60	5.45	5.30
210	212	7.00	6.80	6.65	6.50	6.35	6.20	6.00	5.85	5.70	5.55	5.40
212	214	7.05	6.90	6.75	6.60	6.40	6.25	6.10	5.95	5.80	5.65	5.45
214	216	7.15	7.00	6.85	6.65	6.50	6.35	6.20	6.05	5.85	5.70	5.55
216	218	7.25	7.05	6.90	6.75	6.60	6.45	6.25	6.10	5.95	5.80	5.65
218	220	7.30	7.15	7.00	6.85	6.65	6.50	6.35	6.20	6.05	5.90	5.70
220	222	7.40	7.25	7.10	6.90	6.75	6.60	6.45	6.30	6.10	5.95	5.80
222	224	7.50	7.30	7.15	7.00	6.85	6.70	6.50	6.35	6.20	6.05	5.90
224	226	7.55	7.40	7.25	7.10	6.90	6.75	6.60	6.45	6.30	6.10	5.95
226	228	7.65	7.50	7.30	7.15	7.00	6.85	6.70	6.55	6.35	6.20	6.05
228	230	7.75	7.55	7.40	7.25	7.10	6.95	6.75	6.60	6.45	6.30	6.15
230	232	7.80	7.65	7.50	7.35	7.15	7.00	6.85	6.70	6.55	6.35	6.20
232	234	7.90	7.75	7.55	7.40	7.25	7.10	6.95	6.80	6.60	6.45	6.30
234	236	8.00	7.80	7.65	7.50	7.35	7.20	7.00	6.85	6.70	6.55	6.40
236	238	8.05	7.90	7.75	7.60	7.40	7.25	7.10	6.95	6.80	6.60	6.45
238	240	8.15	8.00	7.80	7.65	7.50	7.35	7.20	7.00	6.85	6.70	6.55
240	242	8.20	8.05	7.90	7.75	7.60	7.45	7.25	7.10	6.95	6.80	6.65
242	244	8.30	8.15	8.00	7.85	7.65	7.50	7.35	7.20	7.05	6.85	6.70
244	246	8.40	8.25	8.05	7.90	7.75	7.60	7.45	7.25	7.10	6.95	6.80
246	248	8.45	8.30	8.15	8.00	7.85	7.70	7.50	7.35	7.20	7.05	6.90
248	250	8.55	8.40	8.25	8.10	7.90	7.75	7.60	7.45	7.30	7.10	6.95
250	252	8.65	8.50	8.30	8.15	8.00	7.85	7.70	7.50	7.35	7.20	7.05
252	254	8.75	8.55	8.40	8.25	8.10	7.90	7.75	7.60	7.45	7.30	7.15
254	256	8.80	8.65	8.50	8.35	8.15	8.00	7.85	7.70	7.55	7.35	7.20
256	258	8.90	8.75	8.55	8.40	8.25	8.10	7.95	7.75	7.60	7.45	7.30
258	260	9.00	8.80	8.65	8.50	8.35	8.15	8.00	7.85	7.70	7.55	7.40
260	262	9.05	8.90	8.75	8.60	8.40	8.25	8.10	7.95	7.80	7.60	7.45
262	264	9.15	9.00	8.85	8.65	8.50	8.35	8.20	8.00	7.85	7.70	7.55
264	266	9.25	9.05	8.90	8.75	8.60	8.40	8.25	8.10	7.95	7.80	7.60
266	268	9.30	9.15	9.00	8.85	8.65	8.50	8.35	8.20	8.05	7.85	7.70
268	270	9.40	9.25	9.10	8.90	8.75	8.60	8.45	8.25	8.10	7.95	7.80
270	272	9.50	9.35	9.15	9.00	8.85	8.70	8.50	8.35	8.20	8.05	7.85
272	274	9.60	9.40	9.25	9.10	8.90	8.75	8.60	8.45	8.30	8.10	7.95
274	276	9.65	9.50	9.35	9.15	9.00	8.85	8.70	8.50	8.35	8.20	8.05
276	278	9.75	9.60	9.40	9.25	9.10	8.95	8.75	8.60	8.45	8.30	8.10
278	280	9.85	9.65	9.50	9.35	9.20	9.00	8.85	8.70	8.50	8.35	8.20
280	282	9.90	9.75	9.60	9.45	9.25	9.10	8.95	8.75	8.60	8.45	8.30
282	284	10.00	9.85	9.70	9.50	9.35	9.20	9.00	8.85	8.70	8.55	8.35
284	286	10.10	9.90	9.75	9.60	9.45	9.25	9.10	8.95	8.80	8.60	8.45
286	288	10.15	10.00	9.85	9.70	9.50	9.35	9.20	9.05	8.85	8.70	8.55
288	290	10.25	10.10	9.95	9.75	9.60	9.45	9.30	9.10	8.95	8.80	8.60
290	292	10.35	10.20	10.00	9.85	9.70	9.55	9.35	9.20	9.05	8.85	8.70
<b>\$292 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on page 25 of this booklet.										

Method I  
 Table V  
 New York City  
 Resident Tax  
 SINGLE  
 DAILY  
 Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
Method I	\$0	\$10	\$0.00									
	10	20	0.00									
	20	21	0.00									
Table V	21	22	0.00									
	22	23	0.05									
	23	24	0.05									
	24	25	0.05									
	25	26	0.10									
	26	27	0.10	\$0.05								
New York City	27	28	0.15	0.05								
	28	29	0.15	0.05								
Resident Tax	29	30	0.15	0.10								
	30	31	0.20	0.10	\$0.05							
	31	32	0.20	0.15	0.05							
	32	33	0.25	0.15	0.05							
	33	34	0.25	0.15	0.10							
	34	35	0.25	0.20	0.10	\$0.05						
MARRIED	35	36	0.30	0.20	0.15	0.05						
	36	37	0.30	0.25	0.15	0.10						
	37	38	0.35	0.25	0.20	0.10						
	38	39	0.35	0.30	0.20	0.10	\$0.05					
	39	40	0.40	0.30	0.20	0.15	0.05					
	40	41	0.40	0.30	0.25	0.15	0.10					
DAILY	41	42	0.40	0.35	0.25	0.20	0.10					
	42	43	0.45	0.35	0.30	0.20	0.10	\$0.05				
Payroll Period	43	44	0.45	0.40	0.30	0.20	0.15	0.05				
	44	45	0.50	0.40	0.30	0.25	0.15	0.10				
	45	46	0.50	0.40	0.35	0.25	0.20	0.10				
	46	47	0.50	0.45	0.35	0.30	0.20	0.15	\$0.05			
	47	48	0.55	0.45	0.40	0.30	0.20	0.15	0.05			
	48	49	0.55	0.50	0.40	0.30	0.25	0.15	0.10			
	49	50	0.60	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05		
	50	52	0.60	0.55	0.45	0.40	0.30	0.20	0.15	0.05		
	52	54	0.65	0.55	0.50	0.40	0.35	0.25	0.20	0.10		
	54	56	0.70	0.60	0.55	0.45	0.40	0.30	0.20	0.15	\$0.05	
	56	58	0.80	0.65	0.60	0.50	0.40	0.35	0.25	0.20	0.10	
	58	60	0.85	0.75	0.60	0.55	0.45	0.40	0.30	0.20	0.15	\$0.05
	60	62	0.90	0.80	0.65	0.60	0.50	0.40	0.35	0.25	0.20	0.10
	62	64	1.00	0.85	0.75	0.60	0.55	0.45	0.40	0.30	0.25	0.15
	64	66	1.05	0.90	0.80	0.65	0.60	0.50	0.45	0.35	0.25	0.20
	66	68	1.10	1.00	0.85	0.75	0.60	0.55	0.45	0.40	0.30	0.25
	68	70	1.20	1.05	0.95	0.80	0.70	0.60	0.50	0.45	0.35	0.25
	70	72	1.25	1.10	1.00	0.85	0.75	0.65	0.55	0.45	0.40	0.30
	72	74	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50	0.45	0.35
	74	76	1.35	1.25	1.10	1.00	0.85	0.75	0.65	0.55	0.45	0.40
	76	78	1.45	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50	0.45
	78	80	1.50	1.40	1.25	1.15	1.00	0.90	0.75	0.65	0.55	0.50
	80	82	1.60	1.45	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50
	82	84	1.65	1.50	1.40	1.25	1.15	1.00	0.90	0.75	0.65	0.55
	84	86	1.75	1.60	1.45	1.30	1.20	1.05	0.95	0.80	0.70	0.60
	86	88	1.80	1.65	1.50	1.40	1.25	1.15	1.00	0.90	0.75	0.65
	88	90	1.90	1.75	1.60	1.45	1.35	1.20	1.10	0.95	0.85	0.70
	90	92	1.95	1.80	1.65	1.50	1.40	1.25	1.15	1.00	0.90	0.75
	92	94	2.05	1.90	1.75	1.60	1.45	1.35	1.20	1.10	0.95	0.85
	94	96	2.15	2.00	1.85	1.65	1.50	1.40	1.25	1.15	1.00	0.90
	96	98	2.20	2.05	1.90	1.75	1.60	1.45	1.35	1.20	1.10	0.95
	98	100	2.30	2.15	2.00	1.85	1.70	1.55	1.40	1.30	1.15	1.05
	100	102	2.35	2.20	2.05	1.90	1.75	1.60	1.45	1.35	1.20	1.10
	102	104	2.45	2.30	2.15	2.00	1.85	1.70	1.55	1.40	1.30	1.15
	104	106	2.55	2.35	2.20	2.05	1.90	1.75	1.60	1.45	1.35	1.20
	106	108	2.60	2.45	2.30	2.15	2.00	1.85	1.70	1.55	1.40	1.30
	108	110	2.70	2.55	2.40	2.25	2.10	1.90	1.75	1.60	1.50	1.35
	110	112	2.75	2.60	2.45	2.30	2.15	2.00	1.85	1.70	1.55	1.40
	112	114	2.85	2.70	2.55	2.40	2.25	2.10	1.95	1.80	1.65	1.50
	114	116	2.90	2.75	2.60	2.45	2.30	2.15	2.00	1.85	1.70	1.55
	116	118	3.00	2.85	2.70	2.55	2.40	2.25	2.10	1.95	1.80	1.65
	118	120	3.10	2.95	2.75	2.60	2.45	2.30	2.15	2.00	1.85	1.70
	120	122	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.10	1.95	1.80
	122	124	3.25	3.10	2.95	2.80	2.65	2.50	2.30	2.15	2.00	1.85
	124	126	3.35	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.10	1.95
	126	128	3.40	3.25	3.10	2.95	2.80	2.65	2.50	2.35	2.20	2.05
	128	130	3.50	3.35	3.20	3.00	2.85	2.70	2.55	2.40	2.25	2.10
	130	132	3.60	3.40	3.25	3.10	2.95	2.80	2.65	2.50	2.35	2.20
	132	134	3.65	3.50	3.35	3.20	3.00	2.85	2.70	2.55	2.40	2.25
	134	136	3.75	3.60	3.45	3.25	3.10	2.95	2.80	2.65	2.50	2.35
	136	138	3.85	3.65	3.50	3.35	3.20	3.05	2.90	2.75	2.55	2.40
	138	140	3.90	3.75	3.60	3.45	3.25	3.10	2.95	2.80	2.65	2.50
	140	142	4.00	3.85	3.70	3.50	3.35	3.20	3.05	2.90	2.75	2.60

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$142	\$144	\$4.10	\$3.90	\$3.75	\$3.60	\$3.45	\$3.30	\$3.10	\$2.95	\$2.80	\$2.65	\$2.50
144	146	4.15	4.00	3.85	3.70	3.50	3.35	3.20	3.05	2.90	2.75	2.60
146	148	4.25	4.10	3.90	3.75	3.60	3.45	3.30	3.15	2.95	2.80	2.65
148	150	4.35	4.15	4.00	3.85	3.70	3.55	3.35	3.20	3.05	2.90	2.75
150	152	4.40	4.25	4.10	3.95	3.75	3.60	3.45	3.30	3.15	3.00	2.80
152	154	4.50	4.35	4.15	4.00	3.85	3.70	3.55	3.40	3.20	3.05	2.90
154	156	4.60	4.40	4.25	4.10	3.95	3.80	3.60	3.45	3.30	3.15	3.00
156	158	4.65	4.50	4.35	4.20	4.00	3.85	3.70	3.55	3.40	3.20	3.05
158	160	4.75	4.60	4.40	4.25	4.10	3.95	3.80	3.60	3.45	3.30	3.15
160	162	4.80	4.65	4.50	4.35	4.20	4.05	3.85	3.70	3.55	3.40	3.25
162	164	4.90	4.75	4.60	4.45	4.25	4.10	3.95	3.80	3.65	3.45	3.30
164	166	5.00	4.85	4.65	4.50	4.35	4.20	4.05	3.85	3.70	3.55	3.40
166	168	5.05	4.90	4.75	4.60	4.45	4.30	4.10	3.95	3.80	3.65	3.50
168	170	5.15	5.00	4.85	4.70	4.50	4.35	4.20	4.05	3.90	3.70	3.55
170	172	5.25	5.10	4.90	4.75	4.60	4.45	4.30	4.10	3.95	3.80	3.65
172	174	5.30	5.15	5.00	4.85	4.70	4.50	4.35	4.20	4.05	3.90	3.75
174	176	5.40	5.25	5.10	4.95	4.75	4.60	4.45	4.30	4.15	3.95	3.80
176	178	5.50	5.35	5.15	5.00	4.85	4.70	4.55	4.35	4.20	4.05	3.90
178	180	5.55	5.40	5.25	5.10	4.95	4.75	4.60	4.45	4.30	4.15	4.00
180	182	5.65	5.50	5.35	5.20	5.00	4.85	4.70	4.55	4.40	4.20	4.05
182	184	5.75	5.60	5.40	5.25	5.10	4.95	4.80	4.60	4.45	4.30	4.15
184	186	5.80	5.65	5.50	5.35	5.20	5.00	4.85	4.70	4.55	4.40	4.20
186	188	5.90	5.75	5.60	5.40	5.25	5.10	4.95	4.80	4.65	4.45	4.30
188	190	6.00	5.85	5.65	5.50	5.35	5.20	5.05	4.85	4.70	4.55	4.40
190	192	6.05	5.90	5.75	5.60	5.45	5.25	5.10	4.95	4.80	4.65	4.45
192	194	6.15	6.00	5.85	5.65	5.50	5.35	5.20	5.05	4.90	4.70	4.55
194	196	6.25	6.10	5.90	5.75	5.60	5.45	5.30	5.10	4.95	4.80	4.65
196	198	6.30	6.15	6.00	5.85	5.70	5.50	5.35	5.20	5.05	4.90	4.70
198	200	6.40	6.25	6.10	5.90	5.75	5.60	5.45	5.30	5.10	4.95	4.80
200	202	6.50	6.35	6.15	6.00	5.85	5.70	5.55	5.35	5.20	5.05	4.90
202	204	6.55	6.40	6.25	6.10	5.95	5.75	5.60	5.45	5.30	5.15	4.95
204	206	6.65	6.50	6.35	6.15	6.00	5.85	5.70	5.55	5.35	5.20	5.05
206	208	6.75	6.55	6.40	6.25	6.10	5.95	5.80	5.60	5.45	5.30	5.15
208	210	6.80	6.65	6.50	6.35	6.20	6.00	5.85	5.70	5.55	5.40	5.20
210	212	6.90	6.75	6.60	6.40	6.25	6.10	5.95	5.80	5.60	5.45	5.30
212	214	7.00	6.80	6.65	6.50	6.35	6.20	6.05	5.85	5.70	5.55	5.40
214	216	7.05	6.90	6.75	6.60	6.45	6.25	6.10	5.95	5.80	5.65	5.45
216	218	7.15	7.00	6.85	6.65	6.50	6.35	6.20	6.05	5.85	5.70	5.55
218	220	7.25	7.05	6.90	6.75	6.60	6.45	6.25	6.10	5.95	5.80	5.65
220	222	7.30	7.15	7.00	6.85	6.70	6.50	6.35	6.20	6.05	5.90	5.70
222	224	7.40	7.25	7.10	6.90	6.75	6.60	6.45	6.30	6.10	5.95	5.80
224	226	7.50	7.30	7.15	7.00	6.85	6.70	6.50	6.35	6.20	6.05	5.90
226	228	7.55	7.40	7.25	7.10	6.95	6.75	6.60	6.45	6.30	6.15	5.95
228	230	7.65	7.50	7.35	7.15	7.00	6.85	6.70	6.55	6.35	6.20	6.05
230	232	7.75	7.55	7.40	7.25	7.10	6.95	6.75	6.60	6.45	6.30	6.15
232	234	7.80	7.65	7.50	7.35	7.15	7.00	6.85	6.70	6.55	6.40	6.20
234	236	7.90	7.75	7.60	7.40	7.25	7.10	6.95	6.80	6.60	6.45	6.30
236	238	8.00	7.80	7.65	7.50	7.35	7.20	7.00	6.85	6.70	6.55	6.40
238	240	8.05	7.90	7.75	7.60	7.40	7.25	7.10	6.95	6.80	6.65	6.45
240	242	8.15	8.00	7.85	7.65	7.50	7.35	7.20	7.05	6.85	6.70	6.55
242	244	8.25	8.05	7.90	7.75	7.60	7.45	7.25	7.10	6.95	6.80	6.65
244	246	8.30	8.15	8.00	7.85	7.65	7.50	7.35	7.20	7.05	6.85	6.70
246	248	8.40	8.25	8.05	7.90	7.75	7.60	7.45	7.30	7.10	6.95	6.80
248	250	8.50	8.30	8.15	8.00	7.85	7.70	7.50	7.35	7.20	7.05	6.90
250	252	8.55	8.40	8.25	8.10	7.90	7.75	7.60	7.45	7.30	7.10	6.95
252	254	8.65	8.50	8.30	8.15	8.00	7.85	7.70	7.55	7.35	7.20	7.05
254	256	8.75	8.55	8.40	8.25	8.10	7.95	7.75	7.60	7.45	7.30	7.15
256	258	8.80	8.65	8.50	8.35	8.15	8.00	7.85	7.70	7.55	7.35	7.20
258	260	8.90	8.75	8.55	8.40	8.25	8.10	7.95	7.75	7.60	7.45	7.30
260	262	9.00	8.80	8.65	8.50	8.35	8.20	8.00	7.85	7.70	7.55	7.40
262	264	9.05	8.90	8.75	8.60	8.40	8.25	8.10	7.95	7.80	7.60	7.45
264	266	9.15	9.00	8.85	8.65	8.50	8.35	8.20	8.00	7.85	7.70	7.55
266	268	9.25	9.10	8.90	8.75	8.60	8.45	8.25	8.10	7.95	7.80	7.65
268	270	9.35	9.15	9.00	8.85	8.65	8.50	8.35	8.20	8.05	7.85	7.70
270	272	9.40	9.25	9.10	8.90	8.75	8.60	8.45	8.25	8.10	7.95	7.80
272	274	9.50	9.35	9.15	9.00	8.85	8.70	8.50	8.35	8.20	8.05	7.90
274	276	9.60	9.40	9.25	9.10	8.95	8.75	8.60	8.45	8.30	8.10	7.95
276	278	9.65	9.50	9.35	9.20	9.00	8.85	8.70	8.50	8.35	8.20	8.05
278	280	9.75	9.60	9.40	9.25	9.10	8.95	8.75	8.60	8.45	8.30	8.15
280	282	9.85	9.65	9.50	9.35	9.20	9.00	8.85	8.70	8.55	8.35	8.20
282	284	9.90	9.75	9.60	9.45	9.25	9.10	8.95	8.80	8.60	8.45	8.30
284	286	10.00	9.85	9.70	9.50	9.35	9.20	9.05	8.85	8.70	8.55	8.35
286	288	10.10	9.95	9.75	9.60	9.45	9.25	9.10	8.95	8.80	8.60	8.45
288	290	10.20	10.00	9.85	9.70	9.50	9.35	9.20	9.05	8.85	8.70	8.55
290	292	10.25	10.10	9.95	9.75	9.60	9.45	9.30	9.10	8.95	8.80	8.65
<b>\$292 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on page 26 of this booklet.										

Method I

Table V

New York City

Resident Tax

MARRIED

DAILY

Payroll Period

## New York City Special Tables for Deduction and Exemption Allowances

Applicable to Method II, Exact Calculation Method  
for New York City; see pages 25 and 26

Applicable to Dollar to Dollar Withholding Tables  
for New York City; see pages 28 - 31

Using the tables below, compute the total deduction and exemption allowance to subtract from wages.

### Table A

#### Combined deduction and exemption allowance (full year)

Using *Payroll type*, *Marital status*, and the *Number of exemptions*, locate the combined deduction and exemption allowance amount in the chart below and subtract that amount from wages, before using the exact calculation method (or dollar to dollar withholding tables) to determine the amount to be withheld.

(Use Tables B and C below if more than 10 exemptions are claimed.)

Payroll type	Marital status	Number of exemptions										
		0	1	2	3	4	5	6	7	8	9	10
Daily or Miscellaneous	Single	\$19.25	\$23.10	\$26.95	\$30.80	\$34.65	\$38.50	\$42.35	\$46.20	\$50.05	\$53.90	\$57.75
	Married	21.15	25.00	28.85	32.70	36.55	40.40	44.25	48.10	51.95	55.80	59.65
Weekly	Single	96.15	115.40	134.65	153.90	173.15	192.40	211.65	230.90	250.15	269.40	288.65
	Married	105.75	125.00	144.25	163.50	182.75	202.00	221.25	240.50	259.75	279.00	298.25
Biweekly	Single	192.30	230.80	269.30	307.80	346.30	384.80	423.30	461.80	500.30	538.80	577.30
	Married	211.50	250.00	288.50	327.00	365.50	404.00	442.50	481.00	519.50	558.00	596.50
Semimonthly	Single	208.35	250.00	291.65	333.30	374.95	416.60	458.25	499.90	541.55	583.20	624.85
	Married	229.15	270.80	312.45	354.10	395.75	437.40	479.05	520.70	562.35	604.00	645.65
Monthly	Single	416.70	500.00	583.30	666.60	749.90	833.20	916.50	999.80	1083.10	1166.40	1249.70
	Married	458.30	541.60	624.90	708.20	791.50	874.80	958.10	1041.40	1124.70	1208.00	1291.30
Annual	Single	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000
	Married	5,500	6,500	7,500	8,500	9,500	10,500	11,500	12,500	13,500	14,500	15,500

### Table B

#### Deduction allowance

Use *Payroll period* and *Marital status* of employee to find the deduction allowance. Then see Table C.

Payroll period	Marital status	Deduction amount
Daily or Miscellaneous	Single	\$19.25
	Married	21.15
Weekly	Single	96.15
	Married	105.75
Biweekly	Single	192.30
	Married	211.50
Semimonthly	Single	208.35
	Married	229.15
Monthly	Single	416.70
	Married	458.30
Annual	Single	5,000
	Married	5,500

### Table C

#### Exemption allowance

Based on a full year exemption of \$1,000.

Multiply the number of exemptions claimed by the applicable amount from the table below and add the result to the deduction amount from Table B.

Payroll period	Value of one exemption
Daily/miscellaneous	\$3.85
Weekly	19.25
Biweekly	38.50
Semimonthly	41.65
Monthly	83.30
Annual	1,000

### Table D

#### Adjustment for difference between federal\* and New York exemption allowances

For employers who elect to use the federal exemption amounts\* in computing wages after exemptions, the following adjustments correct for the difference between the federal exemption of \$4,050\* and the New York State exemption of \$1,000 according to the particular payroll period.

To correct for the lower New York State exemption allowances: Multiply the amount below for one exemption by the number of exemptions claimed. Add the product to the federally computed wages after exemptions.

Payroll period	Adjustment for each federal exemption
Daily/miscellaneous	\$11.75
Weekly	58.65
Biweekly	117.30
Semimonthly	127.10
Monthly	254.20
Quarterly	762.50
Semiannual	1,525.00
Annual	3,050.00

\* The adjustments in Table D are based on the 2017 federal exemption amount of \$4,050. The federal exemption amount may be adjusted for inflation as prescribed by the Internal Revenue Code. For an annual payroll period, the adjustment for each federal exemption should be changed by subtracting \$1,000 from the current federal exemption amount. Other payroll periods should be recalculated accordingly.



Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$154	\$0	0.0205	\$0
2	154	167	154	0.0280	3.15
3	167	288	167	0.0325	3.54
4	288	481	288	0.0395	7.46
5	481	1,154	481	0.0415	15.06
6	1,154	.....	1,154	0.0425	43.00

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$667	\$0	0.0205	\$0
2	667	725	667	0.0280	13.67
3	725	1,250	725	0.0325	15.33
4	1,250	2,083	1,250	0.0395	32.33
5	2,083	5,000	2,083	0.0415	65.25
6	5,000	.....	5,000	0.0425	186.33

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$308	\$0	0.0205	\$0
2	308	334	308	0.0280	6.31
3	334	577	334	0.0325	7.08
4	577	962	577	0.0395	14.92
5	962	2,308	962	0.0415	30.12
6	2,308	.....	2,308	0.0425	86.00

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0.00	\$31.00	\$0.00	0.0205	\$0
2	31.00	33.50	31.00	0.0280	0.63
3	33.50	57.50	33.50	0.0325	0.71
4	57.50	96.00	57.50	0.0395	1.49
5	96.00	231.00	96.00	0.0415	3.01
6	231.00	.....	231.00	0.0425	8.60

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$333	\$0	0.0205	\$0
2	333	362	333	0.0280	6.83
3	362	625	362	0.0325	7.67
4	625	1,042	625	0.0395	16.17
5	1,042	2,500	1,042	0.0415	32.63
6	2,500	.....	2,500	0.0425	93.17

Line	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. The resulting sum is the annualized tax.
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$8,000	\$0	0.0205	\$0
2	8,000	8,700	8,000	0.0280	164.00
3	8,700	15,000	8,700	0.0325	184.00
4	15,000	25,000	15,000	0.0395	388.00
5	25,000	60,000	25,000	0.0415	783.00
6	60,000	.....	60,000	0.0425	2,236.00

**Steps for computing the amount of tax to be withheld:**

Step 1 If the number of exemptions claimed is ten or fewer, look up the total exemption and deduction amount in Table A on page 24, according to the payroll period and marital status claimed. (If there are more than 10 exemptions, multiply the number by the exemption amount in Table C on page 24 and add it to the deduction amount from Table B.) Subtract the total exemption and deduction amount from the wages to get net wages.

For weekly payroll periods, if the amount of net wages is \$1,200 or less, you may use the simplified Dollar to Dollar Withholding Table beginning on page 28 to find the amount to withhold. Otherwise, continue with Step 2.

Step 2 Locate the table on this page for the appropriate payroll period. Find the line on which the net wages fall between the amounts in Columns 1 and 2.

Step 3 Following across on the line you found in Step 2, subtract the amount in Column 3 from the net wages.

Step 4 Following across the same line, multiply the result from Step 3 by the amount in Column 4.

Step 5 Following across on the same line, add the result from Step 4 to the amount in Column 5. The resulting sum is the amount to withhold from wages.

See page 27 for withholding calculation examples using Method II.

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$154	\$0	0.0205	\$0
2	154	167	154	0.0280	3.15
3	167	288	167	0.0325	3.54
4	288	481	288	0.0395	7.46
5	481	1,154	481	0.0415	15.06
6	1,154	.....	1,154	0.0425	43.00

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$667	\$0	0.0205	\$0
2	667	725	667	0.0280	13.67
3	725	1,250	725	0.0325	15.33
4	1,250	2,083	1,250	0.0395	32.33
5	2,083	5,000	2,083	0.0415	65.25
6	5,000	.....	5,000	0.0425	186.33

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$308	\$0	0.0205	\$0
2	308	334	308	0.0280	6.31
3	334	577	334	0.0325	7.08
4	577	962	577	0.0395	14.92
5	962	2,308	962	0.0415	30.12
6	2,308	.....	2,308	0.0425	86.00

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0.00	\$31.00	\$0.00	0.0205	\$0
2	31.00	33.50	31.00	0.0280	0.63
3	33.50	57.50	33.50	0.0325	0.71
4	57.50	96.00	57.50	0.0395	1.49
5	96.00	231.00	96.00	0.0415	3.01
6	231.00	.....	231.00	0.0425	8.60

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$333	\$0	0.0205	\$0
2	333	362	333	0.0280	6.83
3	362	625	362	0.0325	7.67
4	625	1,042	625	0.0395	16.17
5	1,042	2,500	1,042	0.0415	32.63
6	2,500	.....	2,500	0.0425	93.17

Line	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. The resulting sum is the annualized tax.
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$8,000	\$0	0.0205	\$0
2	8,000	8,700	8,000	0.0280	164.00
3	8,700	15,000	8,700	0.0325	184.00
4	15,000	25,000	15,000	0.0395	388.00
5	25,000	60,000	25,000	0.0415	783.00
6	60,000	.....	60,000	0.0425	2,236.00

**Steps for computing the amount of tax to be withheld:**

Step 1 If the number of exemptions claimed is ten or fewer, look up the total exemption and deduction amount in Table A on page 24, according to the payroll period and marital status claimed. (If there are more than 10 exemptions, multiply the number by the exemption amount in Table C on page 24 and add it to the deduction amount from Table B.) Subtract the total exemption and deduction amount from the wages to get net wages.

For weekly payroll periods, if the amount of net wages is \$1,200 or less, you may use the simplified Dollar to Dollar Withholding Table beginning on page 28 to find the amount to withhold. Otherwise, continue with Step 2.

Step 2 Locate the table on this page for the appropriate payroll period. Find the line on which the net wages fall between the amounts in Columns 1 and 2.

Step 3 Following across on the line you found in Step 2, subtract the amount in Column 3 from the net wages.

Step 4 Following across the same line, multiply the result from Step 3 by the amount in Column 4.

Step 5 Following across on the same line, add the result from Step 4 to the amount in Column 5. The resulting sum is the amount to withhold from wages.

See page 27 for withholding calculation examples using Method II.

**New York City  
Method II Exact Calculation Method  
Examples**

**Single**

**Example 1:** Weekly payroll, \$400 gross wages, single, 3 exemptions

1. Amount from Table A on page 24 is \$153.90 for single, weekly payroll, 3 exemptions. \$400 wages - \$153.90 = \$246.10 net wages.
2. Use Table II - A on page 25 for single, weekly payroll. Look up \$246.10 and use line 3 on which \$246.10 is greater than Column 1 (\$167) but less than Column 2 (\$288).
3.  $\$246.10 - \$167$  (from Column 3, line 3) = \$79.10.
4.  $\$79.10 \times .0325$  (from Column 4, line 3) = \$2.57.
5.  $\$2.57 + \$3.54$  (from Column 5, line 3) = \$6.11. Withhold this amount.

**Example 3:** Monthly payroll, \$50,000 gross wages, single, 3 exemptions

1. Amount from Table A on page 24 is \$666.60 for single, monthly payroll, 3 exemptions. \$50,000 wages - \$666.60 = \$49,333.40 net wages.
2. Use Table II - D on page 25 for single, monthly payroll. Look up \$49,333.40 and use line 6 on which \$49,333.40 is greater than Column 1 (\$5,000).
3.  $\$49,333.40 - \$5,000$  (from Column 3, line 6) = \$44,333.40.
4.  $\$44,333.40 \times .0425$  (from Column 4, line 6) = \$1,884.17.
5.  $\$1,884.17 + \$186.33$  (from Column 5, line 6) = \$2,070.50. Withhold this amount.

**Example 2:** Semimonthly payroll, \$5,000 gross wages, single, 1 exemption

1. Amount from Table A on page 24 is \$250 for single, semimonthly payroll, 1 exemption. \$5,000 wages - \$250 = \$4,750 net wages.
2. Use Table II - C on page 25 for single, semimonthly payroll. Look up \$4,750 and use line 6 on which \$4,750 is greater than Column 1 (\$2,500).
3.  $\$4,750 - \$2,500$  (from Column 3, line 6) = \$2,250.
4.  $\$2,250 \times .0425$  (from Column 4, line 6) = \$95.63.
5.  $\$95.63 + \$93.17$  (from Column 5, line 6) = \$188.80. Withhold this amount.

**Example 4:** Daily payroll, \$750 gross wages, single, 2 exemptions

1. Amount from Table A on page 24 is \$26.95 for single, daily payroll, 2 exemptions. \$750 wages - \$26.95 = \$723.05 net wages.
2. Use Table II - E on page 25 for single, daily payroll. Look up \$723.05 and use line 6 on which \$723.05 is greater than Column 1 (\$231.00).
3.  $\$723.05 - \$231.00$  (from Column 3, line 6) = \$492.05.
4.  $\$492.05 \times .0425$  (from Column 4, line 6) = \$20.91.
5.  $\$20.91 + \$8.60$  (from Column 5, line 6) = \$29.51. Withhold this amount.

**Married**

**Example 1:** Weekly payroll, \$400 gross wages, married, 4 exemptions

1. Amount from Table A on page 24 is \$182.75 for married, weekly payroll 4 exemptions. \$400 wages - \$182.75 = \$217.25 net wages.
2. Use Table II - A on page 26 for married, weekly payroll. Look up \$217.25 and use line 3 on which \$217.25 is greater than Column 1 (\$167) but less than Column 2 (\$288).
3.  $\$217.25 - \$167$  (from Column 3, line 3) = \$50.25.
4.  $\$50.25 \times .0325$  (from Column 4, line 3) = \$1.63.
5.  $\$1.63 + \$3.54$  (from Column 5, line 3) = \$5.17. Withhold this amount.

**Example 3:** Monthly payroll, \$50,000 gross wages, married, 3 exemptions

1. Amount from Table A on page 24 is \$708.20 for married, monthly payroll, 3 exemptions. \$50,000 wages - \$708.20 = \$49,291.80 net wages.
2. Use Table II - D on page 26 for married, monthly payroll. Look up \$49,291.80 and use line 6 on which \$49,291.80 is greater than Column 1 (\$5,000).
3.  $\$49,291.80 - \$5,000$  (from Column 3, line 6) = \$44,291.80.
4.  $\$44,291.80 \times .0425$  (from Column 4, line 6) = \$1,882.40.
5.  $\$1,882.40 + \$186.33$  (from Column 5, line 6) = \$2,068.73. Withhold this amount.

**Example 2:** Semimonthly payroll, \$5,000 gross wages, married, 3 exemptions

1. Amount from Table A on page 24 is \$354.10 for married, semimonthly payroll, 3 exemptions. \$5,000 wages - \$354.10 = \$4,645.90 net wages.
2. Use Table II - C on page 26 for married, semimonthly payroll. Look up \$4,645.90 and use line 6 on which \$4,645.90 is greater than Column 1 (\$2,500).
3.  $\$4,645.90 - \$2,500$  (from Column 3, line 6) = \$2,145.90.
4.  $\$2,145.90 \times .0425$  (from Column 4, line 6) = \$91.20.
5.  $\$91.20 + \$93.17$  (from Column 5, line 6) = \$184.37. Withhold this amount.

**Example 4:** Daily payroll, \$750 gross wages, married, 2 exemptions

1. Amount from Table A on page 24 is \$28.85 for married, daily payroll, 2 exemptions. \$750 wages - \$28.85 = \$721.15 net wages.
2. Use Table II - E on page 26 for married, daily payroll. Look up \$721.15 and use line 6 on which \$721.15 is greater than Column 1 (\$231.00).
3.  $\$721.15 - \$231.00$  (from Column 3, line 6) = \$490.15.
4.  $\$490.15 \times .0425$  (from Column 4, line 6) = \$20.83.
5.  $\$20.83 + \$8.60$  (from Column 5, line 6) = \$29.43. Withhold this amount.

## New York City - Resident Tax

### SINGLE or MARRIED

#### DOLLAR TO DOLLAR Withholding Table for WEEKLY Wages AFTER Deductions and Exemptions (Net Taxable Wages)

This table may be used, instead of the exact calculation charts shown on pages 25 and 26, for net taxable weekly wages paid up to \$1,200. Before using this table, use page 24 to find amounts to be subtracted from gross weekly wages. For wages over \$1,200, use the exact calculation charts on pages 25 and 26.

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
1	\$0.02	51	\$1.05	101	\$2.07	151	\$3.10	201	\$4.63	251	\$6.26
2	0.04	52	1.07	102	2.09	152	3.12	202	4.67	252	6.29
3	0.06	53	1.09	103	2.11	153	3.14	203	4.70	253	6.32
4	0.08	54	1.11	104	2.13	154	3.16	204	4.73	254	6.36
5	0.10	55	1.13	105	2.15	155	3.19	205	4.76	255	6.39
6	0.12	56	1.15	106	2.17	156	3.21	206	4.80	256	6.42
7	0.14	57	1.17	107	2.19	157	3.24	207	4.83	257	6.45
8	0.16	58	1.19	108	2.21	158	3.27	208	4.86	258	6.49
9	0.18	59	1.21	109	2.23	159	3.30	209	4.89	259	6.52
10	0.21	60	1.23	110	2.26	160	3.33	210	4.93	260	6.55
11	0.23	61	1.25	111	2.28	161	3.35	211	4.96	261	6.58
12	0.25	62	1.27	112	2.30	162	3.38	212	4.99	262	6.62
13	0.27	63	1.29	113	2.32	163	3.41	213	5.02	263	6.65
14	0.29	64	1.31	114	2.34	164	3.44	214	5.06	264	6.68
15	0.31	65	1.33	115	2.36	165	3.47	215	5.09	265	6.71
16	0.33	66	1.35	116	2.38	166	3.49	216	5.12	266	6.75
17	0.35	67	1.37	117	2.40	167	3.52	217	5.15	267	6.78
18	0.37	68	1.39	118	2.42	168	3.56	218	5.19	268	6.81
19	0.39	69	1.41	119	2.44	169	3.59	219	5.22	269	6.84
20	0.41	70	1.44	120	2.46	170	3.63	220	5.25	270	6.88
21	0.43	71	1.46	121	2.48	171	3.66	221	5.28	271	6.91
22	0.45	72	1.48	122	2.50	172	3.69	222	5.32	272	6.94
23	0.47	73	1.50	123	2.52	173	3.72	223	5.35	273	6.97
24	0.49	74	1.52	124	2.54	174	3.76	224	5.38	274	7.01
25	0.51	75	1.54	125	2.56	175	3.79	225	5.41	275	7.04
26	0.53	76	1.56	126	2.58	176	3.82	226	5.45	276	7.07
27	0.55	77	1.58	127	2.60	177	3.85	227	5.48	277	7.10
28	0.57	78	1.60	128	2.62	178	3.89	228	5.51	278	7.14
29	0.59	79	1.62	129	2.64	179	3.92	229	5.54	279	7.17
30	0.62	80	1.64	130	2.67	180	3.95	230	5.58	280	7.20
31	0.64	81	1.66	131	2.69	181	3.98	231	5.61	281	7.23
32	0.66	82	1.68	132	2.71	182	4.02	232	5.64	282	7.27
33	0.68	83	1.70	133	2.73	183	4.05	233	5.67	283	7.30
34	0.70	84	1.72	134	2.75	184	4.08	234	5.71	284	7.33
35	0.72	85	1.74	135	2.77	185	4.11	235	5.74	285	7.36
36	0.74	86	1.76	136	2.79	186	4.15	236	5.77	286	7.40
37	0.76	87	1.78	137	2.81	187	4.18	237	5.80	287	7.43
38	0.78	88	1.80	138	2.83	188	4.21	238	5.84	288	7.46
39	0.80	89	1.82	139	2.85	189	4.24	239	5.87	289	7.48
40	0.82	90	1.85	140	2.87	190	4.28	240	5.90	290	7.52
41	0.84	91	1.87	141	2.89	191	4.31	241	5.93	291	7.56
42	0.86	92	1.89	142	2.91	192	4.34	242	5.97	292	7.60
43	0.88	93	1.91	143	2.93	193	4.37	243	6.00	293	7.64
44	0.90	94	1.93	144	2.95	194	4.41	244	6.03	294	7.68
45	0.92	95	1.95	145	2.97	195	4.44	245	6.06	295	7.72
46	0.94	96	1.97	146	2.99	196	4.47	246	6.10	296	7.76
47	0.96	97	1.99	147	3.01	197	4.50	247	6.13	297	7.80
48	0.98	98	2.01	148	3.03	198	4.54	248	6.16	298	7.84
49	1.00	99	2.03	149	3.05	199	4.57	249	6.19	299	7.88
50	1.03	100	2.05	150	3.08	200	4.60	250	6.23	300	7.92

(continued on next page)

## New York City - Resident Tax

### SINGLE or MARRIED

#### DOLLAR TO DOLLAR Withholding Table for WEEKLY Wages AFTER Deductions and Exemptions (Net Taxable Wages)

(continued from preceding page)

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
301	\$7.96	351	\$9.93	401	\$11.91	451	\$13.88	501	\$15.90	551	\$17.97
302	8.00	352	9.97	402	11.95	452	13.92	502	15.94	552	18.01
303	8.04	353	10.01	403	11.99	453	13.96	503	15.98	553	18.06
304	8.08	354	10.05	404	12.03	454	14.00	504	16.02	554	18.10
305	8.11	355	10.09	405	12.06	455	14.04	505	16.06	555	18.14
306	8.15	356	10.13	406	12.10	456	14.08	506	16.10	556	18.18
307	8.19	357	10.17	407	12.14	457	14.12	507	16.15	557	18.22
308	8.23	358	10.21	408	12.18	458	14.16	508	16.19	558	18.26
309	8.27	359	10.25	409	12.22	459	14.20	509	16.23	559	18.30
310	8.31	360	10.29	410	12.26	460	14.24	510	16.27	560	18.35
311	8.35	361	10.33	411	12.30	461	14.28	511	16.31	561	18.39
312	8.39	362	10.37	412	12.34	462	14.32	512	16.35	562	18.43
313	8.43	363	10.41	413	12.38	463	14.36	513	16.40	563	18.47
314	8.47	364	10.45	414	12.42	464	14.40	514	16.44	564	18.51
315	8.51	365	10.48	415	12.46	465	14.43	515	16.48	565	18.55
316	8.55	366	10.52	416	12.50	466	14.47	516	16.52	566	18.59
317	8.59	367	10.56	417	12.54	467	14.51	517	16.56	567	18.64
318	8.63	368	10.60	418	12.58	468	14.55	518	16.60	568	18.68
319	8.67	369	10.64	419	12.62	469	14.59	519	16.64	569	18.72
320	8.71	370	10.68	420	12.66	470	14.63	520	16.69	570	18.76
321	8.75	371	10.72	421	12.70	471	14.67	521	16.73	571	18.80
322	8.79	372	10.76	422	12.74	472	14.71	522	16.77	572	18.84
323	8.83	373	10.80	423	12.78	473	14.75	523	16.81	573	18.89
324	8.87	374	10.84	424	12.82	474	14.79	524	16.85	574	18.93
325	8.90	375	10.88	425	12.85	475	14.83	525	16.89	575	18.97
326	8.94	376	10.92	426	12.89	476	14.87	526	16.93	576	19.01
327	8.98	377	10.96	427	12.93	477	14.91	527	16.98	577	19.05
328	9.02	378	11.00	428	12.97	478	14.95	528	17.02	578	19.09
329	9.06	379	11.04	429	13.01	479	14.99	529	17.06	579	19.13
330	9.10	380	11.08	430	13.05	480	15.03	530	17.10	580	19.18
331	9.14	381	11.12	431	13.09	481	15.07	531	17.14	581	19.22
332	9.18	382	11.16	432	13.13	482	15.11	532	17.18	582	19.26
333	9.22	383	11.20	433	13.17	483	15.15	533	17.23	583	19.30
334	9.26	384	11.24	434	13.21	484	15.19	534	17.27	584	19.34
335	9.30	385	11.27	435	13.25	485	15.23	535	17.31	585	19.38
336	9.34	386	11.31	436	13.29	486	15.27	536	17.35	586	19.42
337	9.38	387	11.35	437	13.33	487	15.32	537	17.39	587	19.47
338	9.42	388	11.39	438	13.37	488	15.36	538	17.43	588	19.51
339	9.46	389	11.43	439	13.41	489	15.40	539	17.47	589	19.55
340	9.50	390	11.47	440	13.45	490	15.44	540	17.52	590	19.59
341	9.54	391	11.51	441	13.49	491	15.48	541	17.56	591	19.63
342	9.58	392	11.55	442	13.53	492	15.52	542	17.60	592	19.67
343	9.62	393	11.59	443	13.57	493	15.57	543	17.64	593	19.72
344	9.66	394	11.63	444	13.61	494	15.61	544	17.68	594	19.76
345	9.69	395	11.67	445	13.64	495	15.65	545	17.72	595	19.80
346	9.73	396	11.71	446	13.68	496	15.69	546	17.76	596	19.84
347	9.77	397	11.75	447	13.72	497	15.73	547	17.81	597	19.88
348	9.81	398	11.79	448	13.76	498	15.77	548	17.85	598	19.92
349	9.85	399	11.83	449	13.80	499	15.81	549	17.89	599	19.96
350	9.89	400	11.87	450	13.84	500	15.86	550	17.93	600	20.01

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## New York City - Resident Tax

## SINGLE or MARRIED

DOLLAR TO DOLLAR Withholding Table for WEEKLY Wages  
AFTER Deductions and Exemptions (Net Taxable Wages)

(continued from preceding page)

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
601	\$20.05	651	\$22.12	701	\$24.20	751	\$26.27	801	\$28.35	851	\$30.42
602	20.09	652	22.16	702	24.24	752	26.31	802	28.39	852	30.46
603	20.13	653	22.21	703	24.28	753	26.36	803	28.43	853	30.51
604	20.17	654	22.25	704	24.32	754	26.40	804	28.47	854	30.55
605	20.21	655	22.29	705	24.36	755	26.44	805	28.51	855	30.59
606	20.25	656	22.33	706	24.40	756	26.48	806	28.55	856	30.63
607	20.30	657	22.37	707	24.45	757	26.52	807	28.60	857	30.67
608	20.34	658	22.41	708	24.49	758	26.56	808	28.64	858	30.71
609	20.38	659	22.45	709	24.53	759	26.60	809	28.68	859	30.75
610	20.42	660	22.50	710	24.57	760	26.65	810	28.72	860	30.80
611	20.46	661	22.54	711	24.61	761	26.69	811	28.76	861	30.84
612	20.50	662	22.58	712	24.65	762	26.73	812	28.80	862	30.88
613	20.55	663	22.62	713	24.70	763	26.77	813	28.85	863	30.92
614	20.59	664	22.66	714	24.74	764	26.81	814	28.89	864	30.96
615	20.63	665	22.70	715	24.78	765	26.85	815	28.93	865	31.00
616	20.67	666	22.74	716	24.82	766	26.89	816	28.97	866	31.04
617	20.71	667	22.79	717	24.86	767	26.94	817	29.01	867	31.09
618	20.75	668	22.83	718	24.90	768	26.98	818	29.05	868	31.13
619	20.79	669	22.87	719	24.94	769	27.02	819	29.09	869	31.17
620	20.84	670	22.91	720	24.99	770	27.06	820	29.14	870	31.21
621	20.88	671	22.95	721	25.03	771	27.10	821	29.18	871	31.25
622	20.92	672	22.99	722	25.07	772	27.14	822	29.22	872	31.29
623	20.96	673	23.04	723	25.11	773	27.19	823	29.26	873	31.34
624	21.00	674	23.08	724	25.15	774	27.23	824	29.30	874	31.38
625	21.04	675	23.12	725	25.19	775	27.27	825	29.34	875	31.42
626	21.08	676	23.16	726	25.23	776	27.31	826	29.38	876	31.46
627	21.13	677	23.20	727	25.28	777	27.35	827	29.43	877	31.50
628	21.17	678	23.24	728	25.32	778	27.39	828	29.47	878	31.54
629	21.21	679	23.28	729	25.36	779	27.43	829	29.51	879	31.58
630	21.25	680	23.33	730	25.40	780	27.48	830	29.55	880	31.63
631	21.29	681	23.37	731	25.44	781	27.52	831	29.59	881	31.67
632	21.33	682	23.41	732	25.48	782	27.56	832	29.63	882	31.71
633	21.38	683	23.45	733	25.53	783	27.60	833	29.68	883	31.75
634	21.42	684	23.49	734	25.57	784	27.64	834	29.72	884	31.79
635	21.46	685	23.53	735	25.61	785	27.68	835	29.76	885	31.83
636	21.50	686	23.57	736	25.65	786	27.72	836	29.80	886	31.87
637	21.54	687	23.62	737	25.69	787	27.77	837	29.84	887	31.92
638	21.58	688	23.66	738	25.73	788	27.81	838	29.88	888	31.96
639	21.62	689	23.70	739	25.77	789	27.85	839	29.92	889	32.00
640	21.67	690	23.74	740	25.82	790	27.89	840	29.97	890	32.04
641	21.71	691	23.78	741	25.86	791	27.93	841	30.01	891	32.08
642	21.75	692	23.82	742	25.90	792	27.97	842	30.05	892	32.12
643	21.79	693	23.87	743	25.94	793	28.02	843	30.09	893	32.17
644	21.83	694	23.91	744	25.98	794	28.06	844	30.13	894	32.21
645	21.87	695	23.95	745	26.02	795	28.10	845	30.17	895	32.25
646	21.91	696	23.99	746	26.06	796	28.14	846	30.21	896	32.29
647	21.96	697	24.03	747	26.11	797	28.18	847	30.26	897	32.33
648	22.00	698	24.07	748	26.15	798	28.22	848	30.30	898	32.37
649	22.04	699	24.11	749	26.19	799	28.26	849	30.34	899	32.41
650	22.08	700	24.16	750	26.23	800	28.31	850	30.38	900	32.46

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## New York City - Resident Tax

### SINGLE or MARRIED

#### DOLLAR TO DOLLAR Withholding Table for WEEKLY Wages AFTER Deductions and Exemptions (Net Taxable Wages)

(continued from preceding page)

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
<b>901</b>	\$32.50	<b>951</b>	\$34.57	<b>1,001</b>	\$36.65	<b>1,051</b>	\$38.72	<b>1,101</b>	\$40.80	<b>1,151</b>	\$42.87
<b>902</b>	32.54	<b>952</b>	34.61	<b>1,002</b>	36.69	<b>1,052</b>	38.76	<b>1,102</b>	40.84	<b>1,152</b>	42.91
<b>903</b>	32.58	<b>953</b>	34.66	<b>1,003</b>	36.73	<b>1,053</b>	38.81	<b>1,103</b>	40.88	<b>1,153</b>	42.96
<b>904</b>	32.62	<b>954</b>	34.70	<b>1,004</b>	36.77	<b>1,054</b>	38.85	<b>1,104</b>	40.92	<b>1,154</b>	43.01
<b>905</b>	32.66	<b>955</b>	34.74	<b>1,005</b>	36.81	<b>1,055</b>	38.89	<b>1,105</b>	40.96	<b>1,155</b>	43.05
<b>906</b>	32.70	<b>956</b>	34.78	<b>1,006</b>	36.85	<b>1,056</b>	38.93	<b>1,106</b>	41.00	<b>1,156</b>	43.09
<b>907</b>	32.75	<b>957</b>	34.82	<b>1,007</b>	36.90	<b>1,057</b>	38.97	<b>1,107</b>	41.05	<b>1,157</b>	43.13
<b>908</b>	32.79	<b>958</b>	34.86	<b>1,008</b>	36.94	<b>1,058</b>	39.01	<b>1,108</b>	41.09	<b>1,158</b>	43.18
<b>909</b>	32.83	<b>959</b>	34.90	<b>1,009</b>	36.98	<b>1,059</b>	39.05	<b>1,109</b>	41.13	<b>1,159</b>	43.22
<b>910</b>	32.87	<b>960</b>	34.95	<b>1,010</b>	37.02	<b>1,060</b>	39.10	<b>1,110</b>	41.17	<b>1,160</b>	43.26
<b>911</b>	32.91	<b>961</b>	34.99	<b>1,011</b>	37.06	<b>1,061</b>	39.14	<b>1,111</b>	41.21	<b>1,161</b>	43.30
<b>912</b>	32.95	<b>962</b>	35.03	<b>1,012</b>	37.10	<b>1,062</b>	39.18	<b>1,112</b>	41.25	<b>1,162</b>	43.35
<b>913</b>	33.00	<b>963</b>	35.07	<b>1,013</b>	37.15	<b>1,063</b>	39.22	<b>1,113</b>	41.30	<b>1,163</b>	43.39
<b>914</b>	33.04	<b>964</b>	35.11	<b>1,014</b>	37.19	<b>1,064</b>	39.26	<b>1,114</b>	41.34	<b>1,164</b>	43.43
<b>915</b>	33.08	<b>965</b>	35.15	<b>1,015</b>	37.23	<b>1,065</b>	39.30	<b>1,115</b>	41.38	<b>1,165</b>	43.47
<b>916</b>	33.12	<b>966</b>	35.19	<b>1,016</b>	37.27	<b>1,066</b>	39.34	<b>1,116</b>	41.42	<b>1,166</b>	43.52
<b>917</b>	33.16	<b>967</b>	35.24	<b>1,017</b>	37.31	<b>1,067</b>	39.39	<b>1,117</b>	41.46	<b>1,167</b>	43.56
<b>918</b>	33.20	<b>968</b>	35.28	<b>1,018</b>	37.35	<b>1,068</b>	39.43	<b>1,118</b>	41.50	<b>1,168</b>	43.60
<b>919</b>	33.24	<b>969</b>	35.32	<b>1,019</b>	37.39	<b>1,069</b>	39.47	<b>1,119</b>	41.54	<b>1,169</b>	43.64
<b>920</b>	33.29	<b>970</b>	35.36	<b>1,020</b>	37.44	<b>1,070</b>	39.51	<b>1,120</b>	41.59	<b>1,170</b>	43.69
<b>921</b>	33.33	<b>971</b>	35.40	<b>1,021</b>	37.48	<b>1,071</b>	39.55	<b>1,121</b>	41.63	<b>1,171</b>	43.73
<b>922</b>	33.37	<b>972</b>	35.44	<b>1,022</b>	37.52	<b>1,072</b>	39.59	<b>1,122</b>	41.67	<b>1,172</b>	43.77
<b>923</b>	33.41	<b>973</b>	35.49	<b>1,023</b>	37.56	<b>1,073</b>	39.64	<b>1,123</b>	41.71	<b>1,173</b>	43.81
<b>924</b>	33.45	<b>974</b>	35.53	<b>1,024</b>	37.60	<b>1,074</b>	39.68	<b>1,124</b>	41.75	<b>1,174</b>	43.86
<b>925</b>	33.49	<b>975</b>	35.57	<b>1,025</b>	37.64	<b>1,075</b>	39.72	<b>1,125</b>	41.79	<b>1,175</b>	43.90
<b>926</b>	33.53	<b>976</b>	35.61	<b>1,026</b>	37.68	<b>1,076</b>	39.76	<b>1,126</b>	41.83	<b>1,176</b>	43.94
<b>927</b>	33.58	<b>977</b>	35.65	<b>1,027</b>	37.73	<b>1,077</b>	39.80	<b>1,127</b>	41.88	<b>1,177</b>	43.98
<b>928</b>	33.62	<b>978</b>	35.69	<b>1,028</b>	37.77	<b>1,078</b>	39.84	<b>1,128</b>	41.92	<b>1,178</b>	44.03
<b>929</b>	33.66	<b>979</b>	35.73	<b>1,029</b>	37.81	<b>1,079</b>	39.88	<b>1,129</b>	41.96	<b>1,179</b>	44.07
<b>930</b>	33.70	<b>980</b>	35.78	<b>1,030</b>	37.85	<b>1,080</b>	39.93	<b>1,130</b>	42.00	<b>1,180</b>	44.11
<b>931</b>	33.74	<b>981</b>	35.82	<b>1,031</b>	37.89	<b>1,081</b>	39.97	<b>1,131</b>	42.04	<b>1,181</b>	44.15
<b>932</b>	33.78	<b>982</b>	35.86	<b>1,032</b>	37.93	<b>1,082</b>	40.01	<b>1,132</b>	42.08	<b>1,182</b>	44.20
<b>933</b>	33.83	<b>983</b>	35.90	<b>1,033</b>	37.98	<b>1,083</b>	40.05	<b>1,133</b>	42.13	<b>1,183</b>	44.24
<b>934</b>	33.87	<b>984</b>	35.94	<b>1,034</b>	38.02	<b>1,084</b>	40.09	<b>1,134</b>	42.17	<b>1,184</b>	44.28
<b>935</b>	33.91	<b>985</b>	35.98	<b>1,035</b>	38.06	<b>1,085</b>	40.13	<b>1,135</b>	42.21	<b>1,185</b>	44.32
<b>936</b>	33.95	<b>986</b>	36.02	<b>1,036</b>	38.10	<b>1,086</b>	40.17	<b>1,136</b>	42.25	<b>1,186</b>	44.37
<b>937</b>	33.99	<b>987</b>	36.07	<b>1,037</b>	38.14	<b>1,087</b>	40.22	<b>1,137</b>	42.29	<b>1,187</b>	44.41
<b>938</b>	34.03	<b>988</b>	36.11	<b>1,038</b>	38.18	<b>1,088</b>	40.26	<b>1,138</b>	42.33	<b>1,188</b>	44.45
<b>939</b>	34.07	<b>989</b>	36.15	<b>1,039</b>	38.22	<b>1,089</b>	40.30	<b>1,139</b>	42.37	<b>1,189</b>	44.49
<b>940</b>	34.12	<b>990</b>	36.19	<b>1,040</b>	38.27	<b>1,090</b>	40.34	<b>1,140</b>	42.42	<b>1,190</b>	44.54
<b>941</b>	34.16	<b>991</b>	36.23	<b>1,041</b>	38.31	<b>1,091</b>	40.38	<b>1,141</b>	42.46	<b>1,191</b>	44.58
<b>942</b>	34.20	<b>992</b>	36.27	<b>1,042</b>	38.35	<b>1,092</b>	40.42	<b>1,142</b>	42.50	<b>1,192</b>	44.62
<b>943</b>	34.24	<b>993</b>	36.32	<b>1,043</b>	38.39	<b>1,093</b>	40.47	<b>1,143</b>	42.54	<b>1,193</b>	44.66
<b>944</b>	34.28	<b>994</b>	36.36	<b>1,044</b>	38.43	<b>1,094</b>	40.51	<b>1,144</b>	42.58	<b>1,194</b>	44.71
<b>945</b>	34.32	<b>995</b>	36.40	<b>1,045</b>	38.47	<b>1,095</b>	40.55	<b>1,145</b>	42.62	<b>1,195</b>	44.75
<b>946</b>	34.36	<b>996</b>	36.44	<b>1,046</b>	38.51	<b>1,096</b>	40.59	<b>1,146</b>	42.66	<b>1,196</b>	44.79
<b>947</b>	34.41	<b>997</b>	36.48	<b>1,047</b>	38.56	<b>1,097</b>	40.63	<b>1,147</b>	42.71	<b>1,197</b>	44.83
<b>948</b>	34.45	<b>998</b>	36.52	<b>1,048</b>	38.60	<b>1,098</b>	40.67	<b>1,148</b>	42.75	<b>1,198</b>	44.88
<b>949</b>	34.49	<b>999</b>	36.56	<b>1,049</b>	38.64	<b>1,099</b>	40.71	<b>1,149</b>	42.79	<b>1,199</b>	44.92
<b>950</b>	34.53	<b>1,000</b>	36.61	<b>1,050</b>	38.68	<b>1,100</b>	40.76	<b>1,150</b>	42.83	<b>1,200</b>	44.96

## New York City Conversion of Tables

These instructions explain how to convert a table or method for the more common payroll periods in this booklet to use for other payroll periods.

### A. General rule

1. Determine the factor that will convert the payroll in question to a more common payroll period for which tables are available (i.e., quarterly is 3 times the monthly, 28-day is 2 times the biweekly, etc.).
2. Using this factor, convert the payroll to the equivalent for the more common period (quarterly  $\div$  3 = monthly, etc.).
3. Apply the table or method for the more common period to the derived equivalent wages, and get the amount to be withheld for the more common period.
4. Convert the amount that would be withheld for the more common period by the factor found in Step 1 above. This is the amount to be withheld for the payroll period in question.

### B. Using the Monthly table for Quarterly payrolls

1. Quarterly (3 months)  $\div$  monthly (1 month) = factor of 3.
2. Divide the quarterly wages by 3 to get a monthly equivalent.
3. Refer to the monthly withholding table, using the monthly equivalent wages, and get the amount that would be withheld monthly, under the appropriate exemption column.
4. Multiply the monthly withholding amount by 3 to get the quarterly equivalent. This is the amount to be withheld.

### Example: New York City - Resident Tax

Quarterly wages of \$6,750, married with 2 exemptions:

- (1) Factor = 3
- (2)  $\$6,750 \div 3 = \$2,250$
- (3) Refer to New York City Resident Monthly Married Table (pages 18 and 19).  
Withholding tax on \$2,250 wages, 2 exemptions = \$47.55
- (4)  $\$47.55 \times 3 = \$142.65$

### C. Using the Monthly table for 10-day payroll

1. The monthly is 3 times the 10-day payroll.
2. Multiply the 10-day payroll by 3 to get a monthly equivalent.
3. Refer to the monthly table, using monthly equivalent wages and get the amount that would be withheld monthly, under the appropriate exemption column.
4. Divide the monthly amount to be withheld by 3 to get the 10-day equivalent of the amount to be withheld.

### D. Salaries paid on a 10-month basis: Converting salaries to a 12-month basis in order to use the Monthly table (or Semimonthly, etc.)

1. Divide the annual wages by 12 to arrive at the equivalent monthly wages (if payments are made semimonthly instead of monthly, divide by 24).
2. Refer to the monthly table, using the derived equivalent monthly wages from Step 1 above, and obtain the amount that would be withheld monthly 12 times per year, under the appropriate exemption column. (If payments are made semimonthly, use that table.)
3. Multiply the amount that would be withheld 12 (or 24) times a year found in Step 2 above by 1.2 (12/10 or 6/5), to allow for the fact that withholding will occur in only 10 of the 12 months. This is the amount to be withheld from each of the 10 monthly payments or, if payments are semimonthly, from each of the 20 semimonthly payments.