

STATEMENT IN LIEU OF A JOB IMPACT STATEMENT

DEPARTMENT OF TAXATION AND FINANCE

A Job Impact Statement is not being submitted with this rule because it is evident from the subject matter of the rule that it could have no impact on jobs and employment opportunities. The purpose of the rule is to provide New York State and City of Yonkers withholding tables and other methods, applicable for compensation paid on or after May 1, 2009, which reflect a limitation on itemized deductions and the revision of the tax tables and the tax table benefit recapture enacted pursuant to Chapter 57 of the Laws of 2009. The rule also reflects the increases of the New York State and City of Yonkers supplemental withholding rates applied to supplemental wage payment.