STATE OF NEW YORK

DEPARTMENT OF TAXATION AND FINANCE

COMMISSIONER OF TAXATION AND FINANCE

ALBANY, NEW YORK

Pursuant to the authority contained in subdivision First of section 171, paragraph (1) of subsection (a) of section 671, subsection (a) of section 697, subsection (a) of section 1321, subsection (a) of section 1329, and subsection (a) of section 1332 of the Tax Law; sections 15-105, 15-108 and 15-111 of the Code of the City of Yonkers; and Part TT of Chapter 60 of the Laws of 2016; the First Deputy Commissioner of Taxation and Finance, being duly authorized to act due to the vacancy in the office of the Commissioner of Taxation and Finance, hereby makes and adopts as a permanent rule the following amendments to the City of Yonkers Income Tax Surcharge on Residents Regulations under Article 30-A of the Tax Law and Chapter 15 of Article IX, Title 15-98 of the Code of the City of Yonkers, and to Appendixes 10 and 10-A, which comprise the regulations with respect to the New York State and City of Yonkers withholding tables and other methods as published in Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York, to read as follows:

Section 1. Appendix 10, New York State Income Tax Withholding Tables and Other Methods, is repealed and new Appendix 10 is added, to read as follows:

APPENDIX 10

NEW YORK STATE INCOME TAX WITHHOLDING TABLES AND OTHER METHODS

WAGE BRACKET TABLE METHOD

METHOD I

An employer electing to use the wage bracket table method with respect to any employee’s wages shall determine the amount of New York State personal income tax to be deducted and withheld in accordance with the tables set forth in this method. Tables for periods not provided for may be obtained from the New York State Department of Taxation and Finance, W.A. Harriman Campus, Albany, NY 12227 upon request (however, see the end of this Appendix for rules under which any of the tables for the more common payroll periods may be converted for use for other payroll periods).

Method I

Table I

NY STATE

Income Tax

SINGLE

WEEKLY

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										
$0	**$100**											
100	**105**											
105	**110**											
110	**115**											
115	**120**											
120	**125**											
125	**130**											
130	**135**											
135	**140**											
140	**145**											
145	**150**	$0.20										
150	**160**	0.50										
160	**170**	0.90	$0.10									
170	**180**	1.30	0.50									
180	**190**	1.70	0.90	$0.20								
190	**200**	2.10	1.30	0.60								
200	**210**	2.50	1.70	1.00	$0.20							
210	**220**	2.90	2.10	1.40	0.60							
220	**230**	3.30	2.50	1.80	1.00	$0.20						
230	**240**	3.70	2.90	2.20	1.40	0.60						
240	**250**	4.10	3.30	2.60	1.80	1.00	$0.30					
250	**260**	4.50	3.70	3.00	2.20	1.40	0.70					
260	**270**	4.90	4.10	3.40	2.60	1.80	1.10	$0.30				
270	**280**	5.30	4.50	3.80	3.00	2.20	1.50	0.70				
280	**290**	5.70	4.90	4.20	3.40	2.60	1.90	1.10	$0.30			
290	**300**	6.10	5.30	4.60	3.80	3.00	2.30	1.50	0.70			
300	**310**	6.50	5.70	5.00	4.20	3.40	2.70	1.90	1.10	$0.40		
310	**320**	7.00	6.10	5.40	4.60	3.80	3.10	2.30	1.50	0.80		
320	**330**	7.40	6.50	5.80	5.00	4.20	3.50	2.70	1.90	1.20	$0.40	
330	**340**	7.90	7.00	6.20	5.40	4.60	3.90	3.10	2.30	1.60	0.80	
340	**350**	8.30	7.40	6.60	5.80	5.00	4.30	3.50	2.70	2.00	1.20	$0.40
350	**360**	8.80	7.90	7.00	6.20	5.40	4.70	3.90	3.10	2.40	1.60	0.80
360	**370**	9.20	8.30	7.50	6.60	5.80	5.10	4.30	3.50	2.80	2.00	1.20
370	**380**	9.70	8.80	7.90	7.10	6.20	5.50	4.70	3.90	3.20	2.40	1.60
380	**390**	10.20	9.20	8.40	7.50	6.60	5.90	5.10	4.30	3.60	2.80	2.00
390	**400**	10.80	9.80	8.80	8.00	7.10	6.30	5.50	4.70	4.00	3.20	2.40
400	**410**	11.30	10.30	9.30	8.40	7.50	6.70	5.90	5.10	4.40	3.60	2.80
410	**420**	11.90	10.80	9.80	8.90	8.00	7.10	6.30	5.50	4.80	4.00	3.20
420	**430**	12.40	11.30	10.30	9.30	8.40	7.60	6.70	5.90	5.20	4.40	3.60
430	**440**	13.00	11.90	10.80	9.80	8.90	8.00	7.20	6.30	5.60	4.80	4.00
440	**450**	13.60	12.50	11.40	10.40	9.30	8.50	7.60	6.70	6.00	5.20	4.40
450	**460**	14.20	13.10	11.90	10.90	9.90	8.90	8.10	7.20	6.40	5.60	4.80
460	**470**	14.80	13.70	12.50	11.40	10.40	9.40	8.50	7.60	6.80	6.00	5.20
470	**480**	15.40	14.30	13.10	12.00	10.90	9.90	9.00	8.10	7.20	6.40	5.60
480	**490**	16.00	14.90	13.70	12.60	11.40	10.40	9.40	8.50	7.70	6.80	6.00
490	**500**	16.60	15.40	14.30	13.20	12.00	11.00	10.00	9.00	8.10	7.30	6.40
500	**510**	17.20	16.00	14.90	13.80	12.60	11.50	10.50	9.50	8.60	7.70	6.90
510	**520**	17.80	16.60	15.50	14.40	13.20	12.10	11.00	10.00	9.00	8.20	7.30
520	**530**	18.30	17.20	16.10	14.90	13.80	12.70	11.50	10.50	9.50	8.60	7.80
530	**540**	18.90	17.80	16.70	15.50	14.40	13.30	12.10	11.00	10.00	9.10	8.20
540	**550**	19.50	18.40	17.30	16.10	15.00	13.90	12.70	11.60	10.60	9.60	8.70
550	**560**	20.10	19.00	17.80	16.70	15.60	14.40	13.30	12.20	11.10	10.10	9.10
560	**570**	20.70	19.60	18.40	17.30	16.20	15.00	13.90	12.80	11.60	10.60	9.60
570	**580**	21.40	20.20	19.00	17.90	16.80	15.60	14.50	13.40	12.20	11.10	10.10
580	**590**	22.00	20.80	19.60	18.50	17.30	16.20	15.10	13.90	12.80	11.70	10.60
590	**600**	22.60	21.40	20.20	19.10	17.90	16.80	15.70	14.50	13.40	12.30	11.20
600	**610**	23.20	22.00	20.80	19.70	18.50	17.40	16.30	15.10	14.00	12.90	11.70
610	**620**	23.80	22.60	21.40	20.30	19.10	18.00	16.80	15.70	14.60	13.40	12.30
620	**630**	24.50	23.30	22.10	20.90	19.70	18.60	17.40	16.30	15.20	14.00	12.90
630	**640**	25.10	23.90	22.70	21.50	20.30	19.20	18.00	16.90	15.80	14.60	13.50
640	**650**	25.70	24.50	23.30	22.10	20.90	19.80	18.60	17.50	16.30	15.20	14.10
$650 & OVER		Use Method II, "Exact Calculation Method," on pages 16 and 17.										

Method I

Table I

NY STATE

Income Tax

MARRIED

WEEKLY

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										
$0	**$100**											
100	**105**											
105	**110**											
110	**115**											
115	**120**											
120	**125**											
125	**130**											
130	**135**											
135	**140**											
140	**145**											
145	**150**											
150	**160**	$0.10										
160	**170**	0.50										
170	**180**	0.90	$0.10									
180	**190**	1.30	0.50									
190	**200**	1.70	0.90	$0.10								
200	**210**	2.10	1.30	0.50								
210	**220**	2.50	1.70	0.90	$0.20							
220	**230**	2.90	2.10	1.30	0.60							
230	**240**	3.30	2.50	1.70	1.00	$0.20						
240	**250**	3.70	2.90	2.10	1.40	0.60						
250	**260**	4.10	3.30	2.50	1.80	1.00	$0.20					
260	**270**	4.50	3.70	2.90	2.20	1.40	0.60					
270	**280**	4.90	4.10	3.30	2.60	1.80	1.00	$0.30				
280	**290**	5.30	4.50	3.70	3.00	2.20	1.40	0.70				
290	**300**	5.70	4.90	4.10	3.40	2.60	1.80	1.10	$0.30			
300	**310**	6.10	5.30	4.50	3.80	3.00	2.20	1.50	0.70			
310	**320**	6.50	5.70	4.90	4.20	3.40	2.60	1.90	1.10	$0.30		
320	**330**	6.90	6.10	5.30	4.60	3.80	3.00	2.30	1.50	0.70		
330	**340**	7.40	6.50	5.70	5.00	4.20	3.40	2.70	1.90	1.10	$0.40	
340	**350**	7.80	7.00	6.10	5.40	4.60	3.80	3.10	2.30	1.50	0.80	
350	**360**	8.30	7.40	6.50	5.80	5.00	4.20	3.50	2.70	1.90	1.20	$0.40
360	**370**	8.70	7.90	7.00	6.20	5.40	4.60	3.90	3.10	2.30	1.60	0.80
370	**380**	9.20	8.30	7.40	6.60	5.80	5.00	4.30	3.50	2.70	2.00	1.20
380	**390**	9.70	8.80	7.90	7.00	6.20	5.40	4.70	3.90	3.10	2.40	1.60
390	**400**	10.20	9.20	8.30	7.50	6.60	5.80	5.10	4.30	3.50	2.80	2.00
400	**410**	10.70	9.70	8.80	7.90	7.10	6.20	5.50	4.70	3.90	3.20	2.40
410	**420**	11.30	10.20	9.20	8.40	7.50	6.70	5.90	5.10	4.30	3.60	2.80
420	**430**	11.80	10.80	9.80	8.80	8.00	7.10	6.30	5.50	4.70	4.00	3.20
430	**440**	12.40	11.30	10.30	9.30	8.40	7.60	6.70	5.90	5.10	4.40	3.60
440	**450**	13.00	11.90	10.80	9.80	8.90	8.00	7.10	6.30	5.50	4.80	4.00
450	**460**	13.60	12.50	11.30	10.30	9.30	8.50	7.60	6.70	5.90	5.20	4.40
460	**470**	14.20	13.00	11.90	10.90	9.80	8.90	8.00	7.20	6.30	5.60	4.80
470	**480**	14.80	13.60	12.50	11.40	10.40	9.40	8.50	7.60	6.80	6.00	5.20
480	**490**	15.40	14.20	13.10	12.00	10.90	9.90	8.90	8.10	7.20	6.40	5.60
490	**500**	16.00	14.80	13.70	12.50	11.40	10.40	9.40	8.50	7.70	6.80	6.00
500	**510**	16.50	15.40	14.30	13.10	12.00	10.90	9.90	9.00	8.10	7.20	6.40
510	**520**	17.10	16.00	14.90	13.70	12.60	11.50	10.40	9.40	8.60	7.70	6.80
520	**530**	17.70	16.60	15.50	14.30	13.20	12.00	11.00	10.00	9.00	8.10	7.30
530	**540**	18.30	17.20	16.00	14.90	13.80	12.60	11.50	10.50	9.50	8.60	7.70
540	**550**	18.90	17.80	16.60	15.50	14.40	13.20	12.10	11.00	10.00	9.00	8.20
550	**560**	19.50	18.40	17.20	16.10	15.00	13.80	12.70	11.50	10.50	9.50	8.60
560	**570**	20.10	18.90	17.80	16.70	15.50	14.40	13.30	12.10	11.10	10.00	9.10
570	**580**	20.70	19.50	18.40	17.30	16.10	15.00	13.90	12.70	11.60	10.60	9.60
580	**590**	21.30	20.10	19.00	17.90	16.70	15.60	14.50	13.30	12.20	11.10	10.10
590	**600**	21.90	20.70	19.60	18.40	17.30	16.20	15.00	13.90	12.80	11.60	10.60
600	**610**	22.60	21.40	20.20	19.00	17.90	16.80	15.60	14.50	13.40	12.20	11.10
610	**620**	23.20	22.00	20.80	19.60	18.50	17.40	16.20	15.10	14.00	12.80	11.70
620	**630**	23.80	22.60	21.40	20.20	19.10	17.90	16.80	15.70	14.50	13.40	12.30
630	**640**	24.40	23.20	22.00	20.80	19.70	18.50	17.40	16.30	15.10	14.00	12.90
640	**650**	25.00	23.80	22.70	21.50	20.30	19.10	18.00	16.90	15.70	14.60	13.50
$650 & OVER		Use Method II, “Exact Calculation Method,” on pages 18 and 19.										

Method I

Table II

NY STATE

Income Tax

SINGLE

BIWEEKLY

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										
$0	**$200**											
200	**210**											
210	**220**											
220	**230**											
230	**240**											
240	**250**											
250	**260**											
260	**270**											
270	**280**											
280	**290**											
290	**300**	$0.40										
300	**320**	1.00										
320	**340**	1.80	$0.30									
340	**360**	2.60	1.10									
360	**380**	3.40	1.90	$0.30								
380	**400**	4.20	2.70	1.10								
400	**420**	5.00	3.50	1.90	$0.40							
420	**440**	5.80	4.30	2.70	1.20							
440	**460**	6.60	5.10	3.50	2.00	$0.50						
460	**480**	7.40	5.90	4.30	2.80	1.30						
480	**500**	8.20	6.70	5.10	3.60	2.10	$0.50					
500	**520**	9.00	7.50	5.90	4.40	2.90	1.30					
520	**540**	9.80	8.30	6.70	5.20	3.70	2.10	$0.60				
540	**560**	10.60	9.10	7.50	6.00	4.50	2.90	1.40				
560	**580**	11.40	9.90	8.30	6.80	5.30	3.70	2.20	$0.60			
580	**600**	12.20	10.70	9.10	7.60	6.10	4.50	3.00	1.40			
600	**620**	13.00	11.50	9.90	8.40	6.90	5.30	3.80	2.20	$0.70		
620	**640**	13.90	12.30	10.70	9.20	7.70	6.10	4.60	3.00	1.50		
640	**660**	14.80	13.10	11.50	10.00	8.50	6.90	5.40	3.80	2.30	$0.80	
660	**680**	15.70	14.00	12.30	10.80	9.30	7.70	6.20	4.60	3.10	1.60	
680	**700**	16.60	14.90	13.10	11.60	10.10	8.50	7.00	5.40	3.90	2.40	$0.80
700	**720**	17.50	15.80	14.00	12.40	10.90	9.30	7.80	6.20	4.70	3.20	1.60
720	**740**	18.40	16.70	14.90	13.20	11.70	10.10	8.60	7.00	5.50	4.00	2.40
740	**760**	19.40	17.60	15.80	14.10	12.50	10.90	9.40	7.80	6.30	4.80	3.20
760	**780**	20.50	18.50	16.70	15.00	13.30	11.70	10.20	8.60	7.10	5.60	4.00
780	**800**	21.50	19.50	17.60	15.90	14.20	12.50	11.00	9.40	7.90	6.40	4.80
800	**820**	22.60	20.60	18.50	16.80	15.10	13.40	11.80	10.20	8.70	7.20	5.60
820	**840**	23.70	21.60	19.60	17.70	16.00	14.30	12.60	11.00	9.50	8.00	6.40
840	**860**	24.90	22.70	20.60	18.60	16.90	15.20	13.40	11.80	10.30	8.80	7.20
860	**880**	26.10	23.80	21.70	19.70	17.80	16.10	14.30	12.60	11.10	9.60	8.00
880	**900**	27.30	25.00	22.70	20.70	18.70	17.00	15.20	13.50	11.90	10.40	8.80
900	**920**	28.40	26.20	23.90	21.80	19.70	17.90	16.10	14.40	12.70	11.20	9.60
920	**940**	29.60	27.30	25.10	22.80	20.80	18.80	17.00	15.30	13.60	12.00	10.40
940	**960**	30.80	28.50	26.30	24.00	21.80	19.80	17.90	16.20	14.50	12.80	11.20
960	**980**	32.00	29.70	27.40	25.20	22.90	20.90	18.90	17.10	15.40	13.60	12.00
980	**1,000**	33.20	30.90	28.60	26.30	24.10	21.90	19.90	18.00	16.30	14.50	12.80
1,000	**1,020**	34.30	32.10	29.80	27.50	25.30	23.00	21.00	18.90	17.20	15.40	13.70
1,020	**1,040**	35.50	33.20	31.00	28.70	26.40	24.20	22.00	20.00	18.10	16.30	14.60
1,040	**1,060**	36.70	34.40	32.20	29.90	27.60	25.30	23.10	21.00	19.00	17.20	15.50
1,060	**1,080**	37.90	35.60	33.30	31.10	28.80	26.50	24.30	22.10	20.10	18.10	16.40
1,080	**1,100**	39.10	36.80	34.50	32.20	30.00	27.70	25.40	23.20	21.10	19.10	17.30
1,100	**1,120**	40.20	38.00	35.70	33.40	31.20	28.90	26.60	24.30	22.20	20.20	18.20
1,120	**1,140**	41.50	39.10	36.90	34.60	32.30	30.10	27.80	25.50	23.30	21.20	19.20
1,140	**1,160**	42.70	40.30	38.10	35.80	33.50	31.20	29.00	26.70	24.40	22.30	20.20
1,160	**1,180**	43.90	41.60	39.20	37.00	34.70	32.40	30.20	27.90	25.60	23.30	21.30
1,180	**1,200**	45.20	42.80	40.40	38.10	35.90	33.60	31.30	29.10	26.80	24.50	22.30
1,200	**1,220**	46.40	44.00	41.70	39.30	37.10	34.80	32.50	30.20	28.00	25.70	23.40
1,220	**1,240**	47.70	45.30	42.90	40.50	38.20	36.00	33.70	31.40	29.20	26.90	24.60
1,240	**1,260**	48.90	46.50	44.10	41.70	39.40	37.10	34.90	32.60	30.30	28.10	25.80
1,260	**1,280**	50.20	47.80	45.40	43.00	40.60	38.30	36.10	33.80	31.50	29.20	27.00
1,280	**1,300**	51.40	49.00	46.60	44.20	41.80	39.50	37.20	35.00	32.70	30.40	28.20
$1,300 & OVER		Use Method II, "Exact Calculation Method," on pages 16 and 17.										

Method I

Table II

NY STATE

Income Tax

MARRIED

BIWEEKLY

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										
$0	**$220**											
220	**230**											
230	**240**											
240	**250**											
250	**260**											
260	**270**											
270	**280**											
280	**290**											
290	**300**											
300	**320**	$0.20										
320	**340**	1.00										
340	**360**	1.80	$0.20									
360	**380**	2.60	1.00									
380	**400**	3.40	1.80	$0.30								
400	**420**	4.20	2.60	1.10								
420	**440**	5.00	3.40	1.90	$0.40							
440	**460**	5.80	4.20	2.70	1.20							
460	**480**	6.60	5.00	3.50	2.00	$0.40						
480	**500**	7.40	5.80	4.30	2.80	1.20						
500	**520**	8.20	6.60	5.10	3.60	2.00	$0.50					
520	**540**	9.00	7.40	5.90	4.40	2.80	1.30					
540	**560**	9.80	8.20	6.70	5.20	3.60	2.10	$0.50				
560	**580**	10.60	9.00	7.50	6.00	4.40	2.90	1.30				
580	**600**	11.40	9.80	8.30	6.80	5.20	3.70	2.10	$0.60			
600	**620**	12.20	10.60	9.10	7.60	6.00	4.50	2.90	1.40			
620	**640**	13.00	11.40	9.90	8.40	6.80	5.30	3.70	2.20	$0.70		
640	**660**	13.90	12.20	10.70	9.20	7.60	6.10	4.50	3.00	1.50		
660	**680**	14.80	13.00	11.50	10.00	8.40	6.90	5.30	3.80	2.30	$0.70	
680	**700**	15.70	13.90	12.30	10.80	9.20	7.70	6.10	4.60	3.10	1.50	
700	**720**	16.60	14.80	13.10	11.60	10.00	8.50	6.90	5.40	3.90	2.30	$0.80
720	**740**	17.50	15.70	14.00	12.40	10.80	9.30	7.70	6.20	4.70	3.10	1.60
740	**760**	18.40	16.60	14.90	13.20	11.60	10.10	8.50	7.00	5.50	3.90	2.40
760	**780**	19.40	17.50	15.80	14.10	12.40	10.90	9.30	7.80	6.30	4.70	3.20
780	**800**	20.40	18.40	16.70	15.00	13.20	11.70	10.10	8.60	7.10	5.50	4.00
800	**820**	21.50	19.40	17.60	15.90	14.10	12.50	10.90	9.40	7.90	6.30	4.80
820	**840**	22.50	20.50	18.50	16.80	15.00	13.30	11.70	10.20	8.70	7.10	5.60
840	**860**	23.60	21.50	19.50	17.70	15.90	14.20	12.50	11.00	9.50	7.90	6.40
860	**880**	24.80	22.60	20.60	18.60	16.80	15.10	13.40	11.80	10.30	8.70	7.20
880	**900**	26.00	23.70	21.60	19.60	17.70	16.00	14.30	12.60	11.10	9.50	8.00
900	**920**	27.20	24.90	22.70	20.70	18.60	16.90	15.20	13.40	11.90	10.30	8.80
920	**940**	28.40	26.10	23.80	21.70	19.70	17.80	16.10	14.30	12.70	11.10	9.60
940	**960**	29.50	27.30	25.00	22.80	20.70	18.70	17.00	15.20	13.50	11.90	10.40
960	**980**	30.70	28.50	26.20	23.90	21.80	19.80	17.90	16.10	14.40	12.70	11.20
980	**1,000**	31.90	29.60	27.40	25.10	22.80	20.80	18.80	17.00	15.30	13.60	12.00
1,000	**1,020**	33.10	30.80	28.50	26.30	24.00	21.90	19.80	17.90	16.20	14.50	12.80
1,020	**1,040**	34.30	32.00	29.70	27.50	25.20	22.90	20.90	18.90	17.10	15.40	13.60
1,040	**1,060**	35.40	33.20	30.90	28.60	26.40	24.10	21.90	19.90	18.00	16.30	14.50
1,060	**1,080**	36.60	34.40	32.10	29.80	27.50	25.30	23.00	21.00	19.00	17.20	15.40
1,080	**1,100**	37.80	35.50	33.30	31.00	28.70	26.50	24.20	22.00	20.00	18.10	16.30
1,100	**1,120**	39.00	36.70	34.40	32.20	29.90	27.60	25.40	23.10	21.10	19.00	17.20
1,120	**1,140**	40.10	37.90	35.60	33.40	31.10	28.80	26.50	24.30	22.10	20.10	18.10
1,140	**1,160**	41.40	39.10	36.80	34.50	32.30	30.00	27.70	25.50	23.20	21.10	19.10
1,160	**1,180**	42.60	40.20	38.00	35.70	33.40	31.20	28.90	26.60	24.40	22.20	20.20
1,180	**1,200**	43.90	41.50	39.20	36.90	34.60	32.40	30.10	27.80	25.60	23.30	21.20
1,200	**1,220**	45.10	42.70	40.30	38.10	35.80	33.50	31.30	29.00	26.70	24.50	22.30
1,220	**1,240**	46.40	44.00	41.60	39.30	37.00	34.70	32.40	30.20	27.90	25.60	23.40
1,240	**1,260**	47.60	45.20	42.80	40.40	38.20	35.90	33.60	31.40	29.10	26.80	24.60
1,260	**1,280**	48.80	46.50	44.10	41.70	39.30	37.10	34.80	32.50	30.30	28.00	25.70
1,280	**1,300**	50.10	47.70	45.30	42.90	40.50	38.30	36.00	33.70	31.50	29.20	26.90
$1,300 & OVER		Use Method II, “Exact Calculation Method,” on pages 18 and 19.										

Method I

Table III

NY STATE

Income Tax

SINGLE

SEMIMONTHLY

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										
$0	**$100**											
100	**200**											
200	**230**											
230	**240**											
240	**250**											
250	**260**											
260	**270**											
270	**280**											
280	**290**											
290	**300**											
300	**320**	$0.10										
320	**340**	0.90										
340	**360**	1.70										
360	**380**	2.50	$0.80									
380	**400**	3.30	1.60									
400	**420**	4.10	2.40	$0.70								
420	**440**	4.90	3.20	1.50								
440	**460**	5.70	4.00	2.30	$0.70							
460	**480**	6.50	4.80	3.10	1.50							
480	**500**	7.30	5.60	3.90	2.30	$0.60						
500	**520**	8.10	6.40	4.70	3.10	1.40						
520	**540**	8.90	7.20	5.50	3.90	2.20	$0.50					
540	**560**	9.70	8.00	6.30	4.70	3.00	1.30					
560	**580**	10.50	8.80	7.10	5.50	3.80	2.10	$0.50				
580	**600**	11.30	9.60	7.90	6.30	4.60	2.90	1.30				
600	**620**	12.10	10.40	8.70	7.10	5.40	3.70	2.10	$0.40			
620	**640**	12.90	11.20	9.50	7.90	6.20	4.50	2.90	1.20			
640	**660**	13.70	12.00	10.30	8.70	7.00	5.30	3.70	2.00	$0.30		
660	**680**	14.50	12.80	11.10	9.50	7.80	6.10	4.50	2.80	1.10		
680	**700**	15.40	13.60	11.90	10.30	8.60	6.90	5.30	3.60	1.90	$0.30	
700	**720**	16.30	14.40	12.70	11.10	9.40	7.70	6.10	4.40	2.70	1.10	
720	**740**	17.20	15.30	13.50	11.90	10.20	8.50	6.90	5.20	3.50	1.90	$0.20
740	**760**	18.10	16.20	14.40	12.70	11.00	9.30	7.70	6.00	4.30	2.70	1.00
760	**780**	19.00	17.10	15.30	13.50	11.80	10.10	8.50	6.80	5.10	3.50	1.80
780	**800**	19.90	18.00	16.20	14.30	12.60	10.90	9.30	7.60	5.90	4.30	2.60
800	**820**	20.90	18.90	17.10	15.20	13.40	11.70	10.10	8.40	6.70	5.10	3.40
820	**840**	22.00	19.80	18.00	16.10	14.20	12.50	10.90	9.20	7.50	5.90	4.20
840	**860**	23.00	20.80	18.90	17.00	15.10	13.30	11.70	10.00	8.30	6.70	5.00
860	**880**	24.10	21.90	19.80	17.90	16.00	14.10	12.50	10.80	9.10	7.50	5.80
880	**900**	25.10	22.90	20.70	18.80	16.90	15.00	13.30	11.60	9.90	8.30	6.60
900	**920**	26.30	24.00	21.80	19.70	17.80	15.90	14.10	12.40	10.70	9.10	7.40
920	**940**	27.50	25.00	22.80	20.60	18.70	16.80	15.00	13.20	11.50	9.90	8.20
940	**960**	28.70	26.20	23.90	21.70	19.60	17.70	15.90	14.00	12.30	10.70	9.00
960	**980**	29.90	27.40	24.90	22.70	20.60	18.60	16.80	14.90	13.10	11.50	9.80
980	**1,000**	31.00	28.60	26.10	23.80	21.60	19.50	17.70	15.80	13.90	12.30	10.60
1,000	**1,020**	32.20	29.80	27.30	24.80	22.70	20.50	18.60	16.70	14.80	13.10	11.40
1,020	**1,040**	33.40	30.90	28.50	26.00	23.70	21.50	19.50	17.60	15.70	13.90	12.20
1,040	**1,060**	34.60	32.10	29.70	27.20	24.80	22.60	20.40	18.50	16.60	14.70	13.00
1,060	**1,080**	35.80	33.30	30.90	28.40	25.90	23.60	21.40	19.40	17.50	15.60	13.80
1,080	**1,100**	36.90	34.50	32.00	29.60	27.10	24.70	22.50	20.30	18.40	16.50	14.70
1,100	**1,120**	38.10	35.70	33.20	30.80	28.30	25.80	23.50	21.30	19.30	17.40	15.60
1,120	**1,140**	39.30	36.80	34.40	31.90	29.50	27.00	24.60	22.40	20.20	18.30	16.50
1,140	**1,160**	40.50	38.00	35.60	33.10	30.70	28.20	25.70	23.40	21.30	19.20	17.40
1,160	**1,180**	41.70	39.20	36.80	34.30	31.80	29.40	26.90	24.50	22.30	20.10	18.30
1,180	**1,200**	42.80	40.40	37.90	35.50	33.00	30.60	28.10	25.60	23.40	21.20	19.20
1,200	**1,220**	44.00	41.60	39.10	36.70	34.20	31.70	29.30	26.80	24.40	22.20	20.10
1,220	**1,240**	45.30	42.70	40.30	37.80	35.40	32.90	30.50	28.00	25.50	23.30	21.10
1,240	**1,260**	46.50	43.90	41.50	39.00	36.60	34.10	31.60	29.20	26.70	24.30	22.10
1,260	**1,280**	47.80	45.20	42.70	40.20	37.70	35.30	32.80	30.40	27.90	25.40	23.20
1,280	**1,300**	49.00	46.40	43.80	41.40	38.90	36.50	34.00	31.50	29.10	26.60	24.20
1,300	**1,320**	50.20	47.70	45.10	42.60	40.10	37.60	35.20	32.70	30.30	27.80	25.30
1,320	**1,340**	51.50	48.90	46.30	43.70	41.30	38.80	36.40	33.90	31.40	29.00	26.50
1,340	**1,360**	52.70	50.10	47.60	45.00	42.50	40.00	37.50	35.10	32.60	30.20	27.70
$1,360 & OVER		Use Method II, “Exact Calculation Method,” on pages 16 and 17.										

Method I

Table III

NY STATE

Income Tax

MARRIED

SEMIMONTHLY

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										
$0	**$200**											
200	**240**											
240	**250**											
250	**260**											
260	**270**											
270	**280**											
280	**290**											
290	**300**											
300	**320**											
320	**340**											
340	**360**	$0.80										
360	**380**	1.60										
380	**400**	2.40	$0.70									
400	**420**	3.20	1.50									
420	**440**	4.00	2.30	$0.60								
440	**460**	4.80	3.10	1.40								
460	**480**	5.60	3.90	2.20	$0.60							
480	**500**	6.40	4.70	3.00	1.40							
500	**520**	7.20	5.50	3.80	2.20	$0.50						
520	**540**	8.00	6.30	4.60	3.00	1.30						
540	**560**	8.80	7.10	5.40	3.80	2.10	$0.40					
560	**580**	9.60	7.90	6.20	4.60	2.90	1.20					
580	**600**	10.40	8.70	7.00	5.40	3.70	2.00	$0.40				
600	**620**	11.20	9.50	7.80	6.20	4.50	2.80	1.20				
620	**640**	12.00	10.30	8.60	7.00	5.30	3.60	2.00	$0.30			
640	**660**	12.80	11.10	9.40	7.80	6.10	4.40	2.80	1.10			
660	**680**	13.60	11.90	10.20	8.60	6.90	5.20	3.60	1.90	$0.20		
680	**700**	14.40	12.70	11.00	9.40	7.70	6.00	4.40	2.70	1.00		
700	**720**	15.30	13.50	11.80	10.20	8.50	6.80	5.20	3.50	1.80	$0.20	
720	**740**	16.20	14.30	12.60	11.00	9.30	7.60	6.00	4.30	2.60	1.00	
740	**760**	17.10	15.20	13.40	11.80	10.10	8.40	6.80	5.10	3.40	1.80	$0.10
760	**780**	18.00	16.10	14.20	12.60	10.90	9.20	7.60	5.90	4.20	2.60	0.90
780	**800**	18.90	17.00	15.10	13.40	11.70	10.00	8.40	6.70	5.00	3.40	1.70
800	**820**	19.80	17.90	16.00	14.20	12.50	10.80	9.20	7.50	5.80	4.20	2.50
820	**840**	20.80	18.80	16.90	15.00	13.30	11.60	10.00	8.30	6.60	5.00	3.30
840	**860**	21.80	19.70	17.80	15.90	14.10	12.40	10.80	9.10	7.40	5.80	4.10
860	**880**	22.90	20.70	18.70	16.80	15.00	13.20	11.60	9.90	8.20	6.60	4.90
880	**900**	23.90	21.70	19.60	17.70	15.90	14.00	12.40	10.70	9.00	7.40	5.70
900	**920**	25.00	22.80	20.60	18.60	16.80	14.90	13.20	11.50	9.80	8.20	6.50
920	**940**	26.20	23.80	21.60	19.50	17.70	15.80	14.00	12.30	10.60	9.00	7.30
940	**960**	27.30	24.90	22.70	20.50	18.60	16.70	14.80	13.10	11.40	9.80	8.10
960	**980**	28.50	26.10	23.70	21.50	19.50	17.60	15.70	13.90	12.20	10.60	8.90
980	**1,000**	29.70	27.20	24.80	22.60	20.40	18.50	16.60	14.70	13.00	11.40	9.70
1,000	**1,020**	30.90	28.40	26.00	23.60	21.50	19.40	17.50	15.60	13.80	12.20	10.50
1,020	**1,040**	32.10	29.60	27.10	24.70	22.50	20.30	18.40	16.50	14.70	13.00	11.30
1,040	**1,060**	33.20	30.80	28.30	25.90	23.60	21.40	19.30	17.40	15.60	13.80	12.10
1,060	**1,080**	34.40	32.00	29.50	27.00	24.60	22.40	20.20	18.30	16.50	14.60	12.90
1,080	**1,100**	35.60	33.10	30.70	28.20	25.80	23.50	21.30	19.20	17.40	15.50	13.70
1,100	**1,120**	36.80	34.30	31.90	29.40	26.90	24.50	22.30	20.10	18.30	16.40	14.50
1,120	**1,140**	38.00	35.50	33.00	30.60	28.10	25.70	23.40	21.20	19.20	17.30	15.40
1,140	**1,160**	39.10	36.70	34.20	31.80	29.30	26.80	24.40	22.20	20.10	18.20	16.30
1,160	**1,180**	40.30	37.90	35.40	32.90	30.50	28.00	25.60	23.30	21.10	19.10	17.20
1,180	**1,200**	41.50	39.00	36.60	34.10	31.70	29.20	26.70	24.30	22.20	20.00	18.10
1,200	**1,220**	42.70	40.20	37.80	35.30	32.80	30.40	27.90	25.50	23.20	21.00	19.00
1,220	**1,240**	43.90	41.40	38.90	36.50	34.00	31.60	29.10	26.60	24.30	22.10	19.90
1,240	**1,260**	45.10	42.60	40.10	37.70	35.20	32.70	30.30	27.80	25.40	23.10	20.90
1,260	**1,280**	46.30	43.80	41.30	38.80	36.40	33.90	31.50	29.00	26.50	24.20	22.00
1,280	**1,300**	47.60	45.00	42.50	40.00	37.60	35.10	32.60	30.20	27.70	25.30	23.00
1,300	**1,320**	48.80	46.20	43.60	41.20	38.70	36.30	33.80	31.40	28.90	26.50	24.10
1,320	**1,340**	50.10	47.50	44.90	42.40	39.90	37.50	35.00	32.50	30.10	27.60	25.20
1,340	**1,360**	51.30	48.70	46.10	43.50	41.10	38.60	36.20	33.70	31.30	28.80	26.40
$1,360 & OVER		Use Method II, “Exact Calculation Method,” on pages 18 and 19.										

Method I

Table IV

NY STATE

Income Tax

SINGLE

MONTHLY

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										
$0	**$200**											
200	**400**											
400	**460**											
460	**480**											
480	**500**											
500	**520**											
520	**540**											
540	**560**											
560	**580**											
580	**600**											
600	**640**	$0.10										
640	**680**	1.70										
680	**720**	3.30										
720	**760**	4.90	$1.60									
760	**800**	6.50	3.20									
800	**840**	8.10	4.80	$1.50								
840	**880**	9.70	6.40	3.10								
880	**920**	11.30	8.00	4.70	$1.30							
920	**960**	12.90	9.60	6.30	2.90							
960	**1,000**	14.50	11.20	7.90	4.50	$1.20						
1,000	**1,040**	16.10	12.80	9.50	6.10	2.80						
1,040	**1,080**	17.70	14.40	11.10	7.70	4.40	$1.10					
1,080	**1,120**	19.30	16.00	12.70	9.30	6.00	2.70					
1,120	**1,160**	20.90	17.60	14.30	10.90	7.60	4.30	$0.90				
1,160	**1,200**	22.50	19.20	15.90	12.50	9.20	5.90	2.50				
1,200	**1,240**	24.10	20.80	17.50	14.10	10.80	7.50	4.10	$0.80			
1,240	**1,280**	25.70	22.40	19.10	15.70	12.40	9.10	5.70	2.40			
1,280	**1,320**	27.30	24.00	20.70	17.30	14.00	10.70	7.30	4.00	$0.70		
1,320	**1,360**	29.00	25.60	22.30	18.90	15.60	12.30	8.90	5.60	2.30		
1,360	**1,400**	30.80	27.20	23.90	20.50	17.20	13.90	10.50	7.20	3.90	$0.50	
1,400	**1,440**	32.60	28.90	25.50	22.10	18.80	15.50	12.10	8.80	5.50	2.10	
1,440	**1,480**	34.40	30.70	27.10	23.70	20.40	17.10	13.70	10.40	7.10	3.70	$0.40
1,480	**1,520**	36.20	32.50	28.70	25.30	22.00	18.70	15.30	12.00	8.70	5.30	2.00
1,520	**1,560**	38.00	34.30	30.50	26.90	23.60	20.30	16.90	13.60	10.30	6.90	3.60
1,560	**1,600**	39.80	36.10	32.30	28.60	25.20	21.90	18.50	15.20	11.90	8.50	5.20
1,600	**1,640**	41.80	37.90	34.10	30.40	26.80	23.50	20.10	16.80	13.50	10.10	6.80
1,640	**1,680**	43.90	39.70	35.90	32.20	28.40	25.10	21.70	18.40	15.10	11.70	8.40
1,680	**1,720**	46.00	41.60	37.70	34.00	30.20	26.70	23.30	20.00	16.70	13.30	10.00
1,720	**1,760**	48.10	43.70	39.50	35.80	32.00	28.30	24.90	21.60	18.30	14.90	11.60
1,760	**1,800**	50.30	45.80	41.50	37.60	33.80	30.10	26.50	23.20	19.90	16.50	13.20
1,800	**1,840**	52.70	47.90	43.60	39.40	35.60	31.90	28.10	24.80	21.50	18.10	14.80
1,840	**1,880**	55.00	50.10	45.70	41.30	37.40	33.70	29.90	26.40	23.10	19.70	16.40
1,880	**1,920**	57.40	52.50	47.80	43.40	39.20	35.50	31.70	28.00	24.70	21.30	18.00
1,920	**1,960**	59.70	54.80	49.90	45.50	41.10	37.30	33.50	29.80	26.30	22.90	19.60
1,960	**2,000**	62.10	57.20	52.30	47.60	43.20	39.10	35.30	31.60	27.90	24.50	21.20
2,000	**2,040**	64.50	59.50	54.60	49.70	45.30	40.90	37.10	33.40	29.60	26.10	22.80
2,040	**2,080**	66.80	61.90	57.00	52.10	47.40	43.00	38.90	35.20	31.40	27.70	24.40
2,080	**2,120**	69.20	64.30	59.30	54.40	49.50	45.10	40.80	37.00	33.20	29.50	26.00
2,120	**2,160**	71.50	66.60	61.70	56.80	51.90	47.20	42.90	38.80	35.00	31.30	27.60
2,160	**2,200**	73.90	69.00	64.10	59.10	54.20	49.30	45.00	40.60	36.80	33.10	29.30
2,200	**2,240**	76.30	71.30	66.40	61.50	56.60	51.70	47.10	42.70	38.60	34.90	31.10
2,240	**2,280**	78.60	73.70	68.80	63.90	58.90	54.00	49.20	44.80	40.40	36.70	32.90
2,280	**2,320**	81.00	76.10	71.10	66.20	61.30	56.40	51.50	46.90	42.50	38.50	34.70
2,320	**2,360**	83.30	78.40	73.50	68.60	63.70	58.80	53.80	49.00	44.60	40.30	36.50
2,360	**2,400**	85.70	80.80	75.90	70.90	66.00	61.10	56.20	51.30	46.70	42.30	38.30
2,400	**2,440**	88.10	83.10	78.20	73.30	68.40	63.50	58.60	53.60	48.80	44.40	40.10
2,440	**2,480**	90.60	85.50	80.60	75.70	70.70	65.80	60.90	56.00	51.10	46.50	42.20
2,480	**2,520**	93.00	87.90	82.90	78.00	73.10	68.20	63.30	58.40	53.40	48.60	44.30
2,520	**2,560**	95.50	90.40	85.30	80.40	75.50	70.60	65.60	60.70	55.80	50.90	46.40
2,560	**2,600**	98.00	92.80	87.70	82.70	77.80	72.90	68.00	63.10	58.20	53.20	48.50
2,600	**2,640**	100.50	95.30	90.10	85.10	80.20	75.30	70.40	65.40	60.50	55.60	50.70
2,640	**2,680**	103.00	97.80	92.60	87.50	82.50	77.60	72.70	67.80	62.90	58.00	53.00
2,680	**2,720**	105.50	100.30	95.10	89.90	84.90	80.00	75.10	70.20	65.20	60.30	55.40
$2,720 & OVER		Use Method II, "Exact Calculation Method," on pages 16 and 17.										

Method I

Table IV

NY STATE

Income Tax

MARRIED

MONTHLY

Payroll Period

WAGES		**EXEMPTIONS CLAIMED**										10 or more
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	
		TAX TO BE WITHHELD										
$0	**$480**											
480	**500**											
500	**520**											
520	**540**											
540	**560**											
560	**580**											
580	**600**											
600	**640**											
640	**680**											
680	**720**	$1.50										
720	**760**	3.10										
760	**800**	4.70	$1.40									
800	**840**	6.30	3.00									
840	**880**	7.90	4.60	$1.20								
880	**920**	9.50	6.20	2.80								
920	**960**	11.10	7.80	4.40	$1.10							
960	**1,000**	12.70	9.40	6.00	2.70							
1,000	**1,040**	14.30	11.00	7.60	4.30	$1.00						
1,040	**1,080**	15.90	12.60	9.20	5.90	2.60						
1,080	**1,120**	17.50	14.20	10.80	7.50	4.20	$0.80					
1,120	**1,160**	19.10	15.80	12.40	9.10	5.80	2.40					
1,160	**1,200**	20.70	17.40	14.00	10.70	7.40	4.00	$0.70				
1,200	**1,240**	22.30	19.00	15.60	12.30	9.00	5.60	2.30				
1,240	**1,280**	23.90	20.60	17.20	13.90	10.60	7.20	3.90	$0.60			
1,280	**1,320**	25.50	22.20	18.80	15.50	12.20	8.80	5.50	2.20			
1,320	**1,360**	27.10	23.80	20.40	17.10	13.80	10.40	7.10	3.80	$0.40		
1,360	**1,400**	28.70	25.40	22.00	18.70	15.40	12.00	8.70	5.40	2.00		
1,400	**1,440**	30.50	27.00	23.60	20.30	17.00	13.60	10.30	7.00	3.60	$0.30	
1,440	**1,480**	32.30	28.60	25.20	21.90	18.60	15.20	11.90	8.60	5.20	1.90	
1,480	**1,520**	34.10	30.40	26.80	23.50	20.20	16.80	13.50	10.20	6.80	3.50	$0.20
1,520	**1,560**	35.90	32.20	28.40	25.10	21.80	18.40	15.10	11.80	8.40	5.10	1.80
1,560	**1,600**	37.70	34.00	30.20	26.70	23.40	20.00	16.70	13.40	10.00	6.70	3.40
1,600	**1,640**	39.50	35.80	32.00	28.30	25.00	21.60	18.30	15.00	11.60	8.30	5.00
1,640	**1,680**	41.50	37.60	33.80	30.10	26.60	23.20	19.90	16.60	13.20	9.90	6.60
1,680	**1,720**	43.60	39.40	35.60	31.90	28.20	24.80	21.50	18.20	14.80	11.50	8.20
1,720	**1,760**	45.70	41.30	37.40	33.70	29.90	26.40	23.10	19.80	16.40	13.10	9.80
1,760	**1,800**	47.80	43.40	39.20	35.50	31.70	28.00	24.70	21.40	18.00	14.70	11.40
1,800	**1,840**	49.90	45.50	41.20	37.30	33.50	29.80	26.30	23.00	19.60	16.30	13.00
1,840	**1,880**	52.30	47.60	43.30	39.10	35.30	31.60	27.90	24.60	21.20	17.90	14.60
1,880	**1,920**	54.70	49.70	45.40	41.00	37.10	33.40	29.60	26.20	22.80	19.50	16.20
1,920	**1,960**	57.00	52.10	47.50	43.10	38.90	35.20	31.40	27.80	24.40	21.10	17.80
1,960	**2,000**	59.40	54.50	49.60	45.20	40.80	37.00	33.20	29.50	26.00	22.70	19.40
2,000	**2,040**	61.80	56.80	51.90	47.30	42.90	38.80	35.00	31.30	27.60	24.30	21.00
2,040	**2,080**	64.10	59.20	54.30	49.40	45.00	40.60	36.80	33.10	29.30	25.90	22.60
2,080	**2,120**	66.50	61.60	56.60	51.70	47.10	42.70	38.60	34.90	31.10	27.50	24.20
2,120	**2,160**	68.80	63.90	59.00	54.10	49.20	44.80	40.50	36.70	32.90	29.20	25.80
2,160	**2,200**	71.20	66.30	61.40	56.40	51.50	46.90	42.60	38.50	34.70	31.00	27.40
2,200	**2,240**	73.60	68.60	63.70	58.80	53.90	49.00	44.70	40.30	36.50	32.80	29.00
2,240	**2,280**	75.90	71.00	66.10	61.20	56.20	51.30	46.80	42.40	38.30	34.60	30.80
2,280	**2,320**	78.30	73.40	68.40	63.50	58.60	53.70	48.90	44.50	40.10	36.40	32.60
2,320	**2,360**	80.60	75.70	70.80	65.90	61.00	56.00	51.10	46.60	42.20	38.20	34.40
2,360	**2,400**	83.00	78.10	73.20	68.20	63.30	58.40	53.50	48.70	44.30	40.00	36.20
2,400	**2,440**	85.40	80.40	75.50	70.60	65.70	60.80	55.90	50.90	46.40	42.00	38.00
2,440	**2,480**	87.70	82.80	77.90	73.00	68.00	63.10	58.20	53.30	48.50	44.10	39.80
2,480	**2,520**	90.20	85.20	80.20	75.30	70.40	65.50	60.60	55.70	50.70	46.20	41.90
2,520	**2,560**	92.70	87.50	82.60	77.70	72.80	67.80	62.90	58.00	53.10	48.30	44.00
2,560	**2,600**	95.20	90.00	85.00	80.00	75.10	70.20	65.30	60.40	55.50	50.50	46.10
2,600	**2,640**	97.60	92.50	87.30	82.40	77.50	72.60	67.70	62.70	57.80	52.90	48.20
2,640	**2,680**	100.10	95.00	89.80	84.80	79.80	74.90	70.00	65.10	60.20	55.30	50.30
2,680	**2,720**	102.60	97.40	92.30	87.10	82.20	77.30	72.40	67.50	62.50	57.60	52.70
$2,720 & OVER		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I

Table V

NY STATE

Income 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										
$0	**$25**											
25	**28**											
28	**29**											
29	**30**											
30	**31**	$0.10										
31	**32**	0.10										
32	**33**	0.20										
33	**34**	0.20										
34	**35**	0.20	$0.10									
35	**36**	0.30	0.10									
36	**37**	0.30	0.20									
37	**38**	0.40	0.20	$0.10								
38	**39**	0.40	0.20	0.10								
39	**40**	0.40	0.30	0.10								
40	**41**	0.50	0.30	0.20								
41	**42**	0.50	0.40	0.20	$0.10							
42	**43**	0.60	0.40	0.30	0.10							
43	**44**	0.60	0.40	0.30	0.10							
44	**45**	0.60	0.50	0.30	0.20							
45	**46**	0.70	0.50	0.40	0.20	$0.10						
46	**47**	0.70	0.60	0.40	0.30	0.10						
47	**48**	0.80	0.60	0.50	0.30	0.10						
48	**49**	0.80	0.60	0.50	0.30	0.20						
49	**50**	0.80	0.70	0.50	0.40	0.20	$0.10					
50	**52**	0.90	0.70	0.60	0.40	0.30	0.10					
52	**54**	1.00	0.80	0.70	0.50	0.40	0.20	$0.10				
54	**56**	1.10	0.90	0.80	0.60	0.40	0.30	0.10				
56	**58**	1.10	1.00	0.80	0.70	0.50	0.40	0.20	$0.10			
58	**60**	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.10			
60	**62**	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	$0.10		
62	**64**	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20		
64	**66**	1.50	1.30	1.20	1.00	0.80	0.70	0.50	0.40	0.20	$0.10	
66	**68**	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20	
68	**70**	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.50	0.40	0.20	$0.10
70	**72**	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20
72	**74**	1.80	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.60	0.40	0.20
74	**76**	1.90	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30
76	**78**	2.00	1.80	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.60	0.40
78	**80**	2.20	2.00	1.80	1.60	1.40	1.30	1.10	0.90	0.80	0.60	0.50
80	**82**	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.60
82	**84**	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	1.00	0.80	0.60
84	**86**	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70
86	**88**	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	1.00	0.80
88	**90**	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90
90	**92**	2.80	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	1.00
92	**94**	3.00	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20	1.00
94	**96**	3.10	2.90	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10
96	**98**	3.20	3.00	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20
98	**100**	3.30	3.10	2.90	2.60	2.40	2.20	2.00	1.80	1.60	1.50	1.30
100	**102**	3.40	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70	1.50	1.40
102	**104**	3.60	3.30	3.10	2.90	2.60	2.40	2.20	2.00	1.80	1.60	1.50
104	**106**	3.70	3.40	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70	1.60
106	**108**	3.80	3.60	3.30	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.60
108	**110**	3.90	3.70	3.50	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70
110	**112**	4.00	3.80	3.60	3.30	3.10	2.90	2.70	2.40	2.20	2.00	1.80
112	**114**	4.10	3.90	3.70	3.50	3.20	3.00	2.80	2.60	2.30	2.10	1.90
114	**116**	4.30	4.00	3.80	3.60	3.40	3.10	2.90	2.70	2.40	2.20	2.00
116	**118**	4.40	4.20	3.90	3.70	3.50	3.20	3.00	2.80	2.60	2.30	2.10
118	**120**	4.50	4.30	4.00	3.80	3.60	3.40	3.10	2.90	2.70	2.50	2.20
120	**122**	4.60	4.40	4.20	3.90	3.70	3.50	3.30	3.00	2.80	2.60	2.30
122	**124**	4.80	4.50	4.30	4.10	3.80	3.60	3.40	3.10	2.90	2.70	2.50
124	**126**	4.90	4.70	4.40	4.20	3.90	3.70	3.50	3.30	3.00	2.80	2.60
126	**128**	5.00	4.80	4.50	4.30	4.10	3.80	3.60	3.40	3.20	2.90	2.70
128	**130**	5.10	4.90	4.70	4.40	4.20	4.00	3.70	3.50	3.30	3.00	2.80
$130 & OVER		Use Method II, “Exact Calculation Method,” on pages 16 and 17.										

Method I

Table V

NY STATE

Income Tax

MARRIED

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										
$0	**$27**											
27	**28**											
28	**29**											
29	**30**											
30	**31**											
31	**32**											
32	**33**	$0.10										
33	**34**	0.10										
34	**35**	0.20										
35	**36**	0.20										
36	**37**	0.20	$0.10									
37	**38**	0.30	0.10									
38	**39**	0.30	0.20									
39	**40**	0.40	0.20									
40	**41**	0.40	0.20	$0.10								
41	**42**	0.40	0.30	0.10								
42	**43**	0.50	0.30	0.20								
43	**44**	0.50	0.40	0.20	$0.10							
44	**45**	0.60	0.40	0.20	0.10							
45	**46**	0.60	0.40	0.30	0.10							
46	**47**	0.60	0.50	0.30	0.20							
47	**48**	0.70	0.50	0.40	0.20	$0.10						
48	**49**	0.70	0.60	0.40	0.30	0.10						
49	**50**	0.80	0.60	0.40	0.30	0.10						
50	**52**	0.80	0.70	0.50	0.40	0.20						
52	**54**	0.90	0.70	0.60	0.40	0.30	$0.10					
54	**56**	1.00	0.80	0.70	0.50	0.40	0.20	$0.10				
56	**58**	1.10	0.90	0.70	0.60	0.40	0.30	0.10				
58	**60**	1.10	1.00	0.80	0.70	0.50	0.40	0.20	$0.10			
60	**62**	1.20	1.10	0.90	0.80	0.60	0.40	0.30	0.10			
62	**64**	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	$0.10		
64	**66**	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.10		
66	**68**	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	$0.10	
68	**70**	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20	
70	**72**	1.70	1.50	1.30	1.20	1.00	0.80	0.70	0.50	0.40	0.20	$0.10
72	**74**	1.70	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20
74	**76**	1.80	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.50	0.40	0.20
76	**78**	1.90	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30
78	**80**	2.00	1.80	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.60	0.40
80	**82**	2.10	1.90	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50
82	**84**	2.30	2.00	1.80	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.60
84	**86**	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	0.90	0.80	0.60
86	**88**	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70
88	**90**	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	1.00	0.80
90	**92**	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90
92	**94**	2.80	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	1.00
94	**96**	3.00	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20	1.00
96	**98**	3.10	2.80	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10
98	**100**	3.20	3.00	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20
100	**102**	3.30	3.10	2.90	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30
102	**104**	3.40	3.20	3.00	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.40
104	**106**	3.50	3.30	3.10	2.90	2.60	2.40	2.20	2.00	1.80	1.60	1.50
106	**108**	3.70	3.40	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70	1.50
108	**110**	3.80	3.60	3.30	3.10	2.90	2.60	2.40	2.20	2.00	1.80	1.60
110	**112**	3.90	3.70	3.40	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70
112	**114**	4.00	3.80	3.60	3.30	3.10	2.90	2.70	2.40	2.20	2.00	1.80
114	**116**	4.10	3.90	3.70	3.50	3.20	3.00	2.80	2.50	2.30	2.10	1.90
116	**118**	4.30	4.00	3.80	3.60	3.30	3.10	2.90	2.70	2.40	2.20	2.00
118	**120**	4.40	4.10	3.90	3.70	3.50	3.20	3.00	2.80	2.60	2.30	2.10
120	**122**	4.50	4.30	4.00	3.80	3.60	3.40	3.10	2.90	2.70	2.40	2.20
122	**124**	4.60	4.40	4.20	3.90	3.70	3.50	3.20	3.00	2.80	2.60	2.30
124	**126**	4.80	4.50	4.30	4.00	3.80	3.60	3.40	3.10	2.90	2.70	2.50
126	**128**	4.90	4.60	4.40	4.20	3.90	3.70	3.50	3.30	3.00	2.80	2.60
128	**130**	5.00	4.80	4.50	4.30	4.10	3.80	3.60	3.40	3.10	2.90	2.70
$130 & OVER		Use Method II, “Exact Calculation Method,” on pages 18 and 19.										

New York State
Special Tables for Deduction and Exemption Allowances

Applicable to Method II, Exact Calculation Method for New York State; see pages **16** through **19**

Applicable to Dollar to Dollar Withholding Tables for New York State; see pages **20** and **21**

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	$28.45	$32.30	$36.15	$40.00	$43.85	$47.70	$51.55	$55.40	$59.25	$63.10	$66.95
	Married	30.60	34.45	38.30	42.15	46.00	49.85	53.70	57.55	61.40	65.25	69.10
Weekly	Single	142.30	161.55	180.80	200.05	219.30	238.55	257.80	277.05	296.30	315.55	334.80
	Married	152.90	172.15	191.40	210.65	229.90	249.15	268.40	287.65	306.90	326.15	345.40
Biweekly	Single	284.60	323.10	361.60	400.10	438.60	477.10	515.60	554.10	592.60	631.10	669.60
	Married	305.80	344.30	382.80	421.30	459.80	498.30	536.80	575.30	613.80	652.30	690.80
Semimonthly	Single	308.35	350.00	391.65	433.30	474.95	516.60	558.25	599.90	641.55	683.20	724.85
	Married	331.25	372.90	414.55	456.20	497.85	539.50	581.15	622.80	664.45	706.10	747.75
Monthly	Single	616.70	700.00	783.30	866.60	949.90	1,033.20	1,116.50	1,199.80	1,283.10	1,366.40	1,449.70
	Married	662.50	745.80	829.10	912.40	995.70	1,079.00	1,162.30	1,245.60	1,328.90	1,412.20	1,495.50
Annual	Single	7,400	8,400	9,400	10,400	11,400	12,400	13,400	14,400	15,400	16,400	17,400
	Married	7,950	8,950	9,950	10,950	11,950	12,950	13,950	14,950	15,950	16,950	17,950

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	$28.45
	Married	30.60
Weekly	Single	142.30
	Married	152.90
Biweekly	Single	284.60
	Married	305.80
Semimonthly	Single	308.35
	Married	331.25
Monthly	Single	616.70
	Married	662.50
Annual	Single	7,400
	Married	7,950

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 withholding allowances

For employers who elect to use the federal allowance amounts in computing wages after allowances, the following adjustments correct for the difference between the federal allowance of $4,150* and the New York State allowance of $1,000 according to the particular payroll period.

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

Payroll period	**Adjustment for each federal allowance**
Daily/miscellaneous	$12.10
Weekly	60.60
Biweekly	121.15
Semimonthly	131.25
Monthly	262.50
Quarterly	787.50
Semiannual	1,575.00
Annual	3,150.00

* The adjustments in Table D are based on the 2018 federal withholding allowance amount of $4,150. The federal allowance amount may be adjusted for inflation as prescribed by the Internal Revenue Code. For an annual payroll period, the adjustment for each federal allowance should be changed by subtracting $1,000 from the current federal allowance amount. Other payroll periods should be recalculated accordingly.

— Notes —

New York State
Method II Exact Calculation Method
Single
Instructions and Examples

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 14, 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 14 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 $600 or less, you may use the simplified Dollar to Dollar Withholding Table beginning on page 20 to find the amount to withhold. Otherwise, continue with Step 2.

Step 2 Locate the table on page 17 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.

Examples

Example 1:

Weekly payroll, $400 gross wages, single, 3 exemptions

1. Amount from Table A on page 14 is $200.05 for single, weekly payroll, 3 exemptions. $400 wages - $200.05 = $199.95 net wages.
2. Use Table II - A on page 17 for single, weekly payroll. Look up $199.95 and use line 2 on which $199.95 is greater than Column 1 ($163) but less than Column 2 ($225).
3. $199.95 - $163 (from Column 3, line 2) = $36.95.
4. $36.95 x .0450 (from Column 4, line 2) = $1.66.
5. $1.66 + $6.54 (from Column 5, line 2) = $8.20. Withhold this amount.

Example 2:

Semimonthly payroll, $5,000 gross wages, single, 1 exemption

1. Amount from Table A on page 14 is $350.00 for single, semimonthly payroll, 1 exemption. $5,000 wages - $350.00 = $4,650.00 net wages.
2. Use Table II - C on page 17 for single, semimonthly payroll. Look up $4,650.00 and use line 8 on which $4,650.00 is greater than Column 1 ($4,485) but less than Column 2 ($6,569).
3. $4,650.00 - $4,485 (from Column 3, line 8) = $165.00.
4. $165.00 x .0802 (from Column 4, line 8) = $13.23.
5. $13.23 + $274.38 (from Column 5, line 8) = $287.61. Withhold this amount.

Example 3:

Monthly payroll, $50,000 gross wages, single, 3 exemptions

1. Amount from Table A on page 14 is $866.60 for single, monthly payroll, 3 exemptions. $50,000 wages - $866.60 = $49,133.40 net wages.
2. Use Table II - D on page 17 for single, monthly payroll. Look up $49,133.40 and use line 11 on which $49,133.40 is greater than Column 1 ($22,117) but less than Column 2 ($89,796).
3. $49,133.40 - $22,117 (from Column 3, line 11) = $27,016.40.
4. $27,016.40 x .0735 (from Column 4, line 11) = $1,985.71.
5. $1,985.71 + $1,590.17 (from Column 5, line 11) = $3,575.88. Withhold this amount.

Example 4:

Daily payroll, $750 gross wages, single, 2 exemptions

1. Amount from Table A on page 14 is $36.15 for single, daily payroll, 2 exemptions. $750 wages - $36.15 = $713.85 net wages.
2. Use Table II - E on page 17 for single, daily payroll. Look up $713.85 and use line 9 on which $713.85 is greater than Column 1 ($606) but less than Column 2 ($828).
3. $713.85 - $606 (from Column 3, line 9) = $107.85.
4. $107.85 x .0699 (from Column 4, line 9) = $7.54.
5. $7.54 + $40.75 (from Column 5, line 9) = $48.29. Withhold this amount.

Method II Exact Calculation Method New York State Single

Table II - A Weekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	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
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$163	$0	0.0400	$0
2	163	225	163	0.0450	6.54
3	225	267	225	0.0525	9.31
4	267	412	267	0.0590	11.54
5	412	1,551	412	0.0621	20.04
6	1,551	1,862	1,551	0.0649	90.79
7	1,862	2,070	1,862	0.0752	110.96
8	2,070	3,032	2,070	0.0802	126.63
9	3,032	4,142	3,032	0.0699	203.75
10	4,142	5,104	4,142	0.0890	281.38
11	5,104	20,722	5,104	0.0735	366.96
12	20,722	21,684	20,722	0.5208	1,514.90
13	21,684.		21,684	0.0962	2,015.67

Table II - B Biweekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	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
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$327	$0	0.0400	$0
2	327	450	327	0.0450	13.08
3	450	535	450	0.0525	18.62
4	535	823	535	0.0590	23.08
5	823	3,102	823	0.0621	40.08
6	3,102	3,723	3,102	0.0649	181.58
7	3,723	4,140	3,723	0.0752	221.92
8	4,140	6,063	4,140	0.0802	253.27
9	6,063	8,285	6,063	0.0699	407.50
10	8,285	10,208	8,285	0.0890	562.77
11	10,208	41,444	10,208	0.0735	733.92
12	41,444	43,367	41,444	0.5208	3,029.81
13	43,367.		43,367	0.0962	4,031.35

Table II - C Semimonthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	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
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$354	$0	0.0400	$0
2	354	488	354	0.0450	14.17
3	488	579	488	0.0525	20.17
4	579	892	579	0.0590	25.00
5	892	3,360	892	0.0621	43.42
6	3,360	4,033	3,360	0.0649	196.71
7	4,033	4,485	4,033	0.0752	240.42
8	4,485	6,569	4,485	0.0802	274.38
9	6,569	8,975	6,569	0.0699	441.46
10	8,975	11,058	8,975	0.0890	609.67
11	11,058	44,898	11,058	0.0735	795.08
12	44,898	46,981	44,898	0.5208	3,282.29
13	46,981.		46,981	0.0962	4,367.29

Table II - D Monthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	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
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$708	$0	0.0400	$0
2	708	975	708	0.0450	28.33
3	975	1,158	975	0.0525	40.33
4	1,158	1,783	1,158	0.0590	50.00
5	1,783	6,721	1,783	0.0621	86.83
6	6,721	8,067	6,721	0.0649	393.42
7	8,067	8,971	8,067	0.0752	480.83
8	8,971	13,138	8,971	0.0802	548.75
9	13,138	17,950	13,138	0.0699	882.92
10	17,950	22,117	17,950	0.0890	1,219.33
11	22,117	89,796	22,117	0.0735	1,590.17
12	89,796	93,963	89,796	0.5208	6,564.58
13	93,963	. . . .	93,963	0.0962	8,734.58

Table II - E Daily Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	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
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$33	$0	0.0400	$0
2	33	45	33	0.0450	1.31
3	45	53	45	0.0525	1.86
4	53	82	53	0.0590	2.31
5	82	310	82	0.0621	4.01
6	310	372	310	0.0649	18.16
7	372	414	372	0.0752	22.19
8	414	606	414	0.0802	25.33
9	606	828	606	0.0699	40.75
10	828	1,021	828	0.0890	56.28
11	1,021	4,144	1,021	0.0735	73.39
12	4,144	4,337	4,144	0.5208	302.98
13	4,337	. . . .	4,337	0.0962	403.13

Annual Tax Rate Schedule

Line	If annual wages (after subtracting deductions and exemptions) are: At Least	But less than	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.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$8,500	$0	0.0400	$0
2	8,500	11,700	8,500	0.0450	340.00
3	11,700	13,900	11,700	0.0525	484.00
4	13,900	21,400	13,900	0.0590	600.00
5	21,400	80,650	21,400	0.0621	1,042.00
6	80,650	96,800	80,650	0.0649	4,721.00
7	96,800	107,650	96,800	0.0752	5,770.00
8	107,650	157,650	107,650	0.0802	6,585.00
9	157,650	215,400	157,650	0.0699	10,595.00
10	215,400	265,400	215,400	0.0890	14,632.00
11	265,400	1,077,550	265,400	0.0735	19,082.00
12	1,077,550	1,127,550	1,077,550	0.5208	78,775.00
13	1,127,550	. . . .	1,127,550	0.0962	104,815.00

Note: The marginal tax rate of 52.08% on Line 12 of these tables is due to the recapture of the benefits of lower rates below 8.82% over this income range.

New York State
Method II Exact Calculation Method
Married
Instructions and Examples

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 14, 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 14 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 $600 or less, you may use the simplified Dollar to Dollar Withholding Table beginning on page 20 to find the amount to withhold. Otherwise, continue with Step 2.

Step 2 Locate the table on page 19 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.

Examples

Example 1:

Weekly payroll, $400 gross wages, married, 4 exemptions

1. Amount from Table A on page 14 is $229.90 for married, weekly payroll, 4 exemptions. $400 wages - $229.90 = $170.10 net wages.
2. Use Table II - A on page 19 for married, weekly payroll. Look up $170.10 and use line 2 on which $170.10 is greater than Column 1 ($163) but less than Column 2 ($225).
3. $170.10 - $163 (from Column 3, line 2) = $7.10.
4. $7.10 x .0450 (from Column 4, line 2) = $0.32.
5. $0.32 + $6.54 (from Column 5, line 2) = $6.86. Withhold this amount.

Example 2:

Semimonthly payroll, $5,000 gross wages, married, 3 exemptions

1. Amount from Table A on page 14 is $456.20 for married, semimonthly payroll, 3 exemptions. $5,000 wages - $456.20 = $4,543.80 net wages.
2. Use Table II - C on page 19 for married, semimonthly payroll. Look up $4,543.80 and use line 8 on which $4,543.80 is greater than Column 1 ($4,485) but less than Column 2 ($6,569).
3. $4,543.80 - $4,485 (from Column 3, line 8) = $58.80.
4. $58.80 x .0814 (from Column 4, line 8) = $4.79.
5. $4.79 + $274.96 (from Column 5, line 8) = $279.75. Withhold this amount.

Example 3:

Monthly payroll, $50,000 gross wages, married, 3 exemptions

1. Amount from Table A on page 14 is $912.40 for married, monthly payroll, 3 exemptions. $50,000 wages - $912.40 = $49,087.60 net wages.
2. Use Table II - D on page 19 for married, monthly payroll. Look up $49,087.60 and use line 12 on which $49,087.60 is greater than Column 1 ($31,100) but less than Column 2 ($89,796).
3. $49,087.60 - $31,100 (from Column 3, line 12) = $17,987.60.
4. $17,987.60 x .0735 (from Column 4, line 12) = $1,322.09.
5. $1,322.09 + $2,297.58 (from Column 5, line 12) = $3,619.67. Withhold this amount.

Example 4:

Daily payroll, $750 gross wages, married, 2 exemptions

1. Amount from Table A on page 14 is $38.30 for married, daily payroll, 2 exemptions. $750 wages - $38.30 = $711.70 net wages.
2. Use Table II - E on page 19 for married, daily payroll. Look up $711.70 and use line 9 on which $711.70 is greater than Column 1 ($606) but less than Column 2 ($814).
3. $711.70 - $606 (from Column 3, line 9) = $105.70.
4. $105.70 x .0790 (from Column 4, line 9) = $8.35.
5. $8.35 + $41.03 (from Column 5, line 9) = $49.38. Withhold this amount.

Method II Exact Calculation Method New York State Married

Table II - A Weekly Payroll

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	Column 3	Column 4	Column 5
1	$0	$163	$0	0.0400	$0
2	163	225	163	0.0450	6.54
3	225	267	225	0.0525	9.31
4	267	412	267	0.0590	11.54
5	412	1,551	412	0.0621	20.04
6	1,551	1,862	1,551	0.0649	90.79
7	1,862	2,070	1,862	0.0764	110.96
8	2,070	3,032	2,070	0.0814	126.90
9	3,032	4,068	3,032	0.0790	205.17
10	4,068	6,215	4,068	0.0699	287.06
11	6,215	7,177	6,215	0.0968	437.13
12	7,177	20,722	7,177	0.0735	530.21
13	20,722	41,449	20,722	0.0765	1,525.79
14	41,449	42,411	41,449	0.9454	3,111.38
15	42,411	. . . .	42,411	0.0962	4,020.42

Table II - B Biweekly Payroll

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	Column 3	Column 4	Column 5
1	$0	$327	$0	0.0400	$0
2	327	450	327	0.0450	13.08
3	450	535	450	0.0525	18.62
4	535	823	535	0.0590	23.08
5	823	3,102	823	0.0621	40.08
6	3,102	3,723	3,102	0.0649	181.58
7	3,723	4,140	3,723	0.0764	221.92
8	4,140	6,063	4,140	0.0814	253.81
9	6,063	8,137	6,063	0.0790	410.35
10	8,137	12,431	8,137	0.0699	574.12
11	12,431	14,354	12,431	0.0968	874.27
12	14,354	41,444	14,354	0.0735	1,060.42
13	41,444	82,898	41,444	0.0765	3,051.58
14	82,898	84,821	82,898	0.9454	6,222.77
15	84,821	. . . .	84,821	0.0962	8,040.85

Table II - C Semimonthly Payroll

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	Column 3	Column 4	Column 5
1	$0	$354	$0	0.0400	$0
2	354	488	354	0.0450	14.17
3	488	579	488	0.0525	20.17
4	579	892	579	0.0590	25.00
5	892	3,360	892	0.0621	43.42
6	3,360	4,033	3,360	0.0649	196.71
7	4,033	4,485	4,033	0.0764	240.42
8	4,485	6,569	4,485	0.0814	274.96
9	6,569	8,815	6,569	0.0790	444.54
10	8,815	13,467	8,815	0.0699	621.96
11	13,467	15,550	13,467	0.0968	947.13
12	15,550	44,898	15,550	0.0735	1,148.79
13	44,898	89,806	44,898	0.0765	3,305.88
14	89,806	91,890	89,806	0.9454	6,741.33
15	91,890	. . . .	91,890	0.0962	8,710.92

Table II - D Monthly Payroll

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	Column 3	Column 4	Column 5
1	$0	$708	$0	0.0400	$0
2	708	975	708	0.0450	28.33
3	975	1,158	975	0.0525	40.33
4	1,158	1,783	1,158	0.0590	50.00
5	1,783	6,721	1,783	0.0621	86.83
6	6,721	8,067	6,721	0.0649	393.42
7	8,067	8,971	8,067	0.0764	480.83
8	8,971	13,138	8,971	0.0814	549.92
9	13,138	17,629	13,138	0.0790	889.08
10	17,629	26,933	17,629	0.0699	1,243.92
11	26,933	31,100	26,933	0.0968	1,894.25
12	31,100	89,796	31,100	0.0735	2,297.58
13	89,796	179,613	89,796	0.0765	6,611.75
14	179,613	183,779	179,613	0.9454	13,482.67
15	183,779	. . . .	183,779	0.0962	17,421.83

Table II - E Daily Payroll

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	Column 3	Column 4	Column 5
1	$0	$33	$0	0.0400	$0
2	33	45	33	0.0450	1.31
3	45	53	45	0.0525	1.86
4	53	82	53	0.0590	2.31
5	82	310	82	0.0621	4.01
6	310	372	310	0.0649	18.16
7	372	414	372	0.0764	22.19
8	414	606	414	0.0814	25.38
9	606	814	606	0.0790	41.03
10	814	1,243	814	0.0699	57.41
11	1,243	1,435	1,243	0.0968	87.43
12	1,435	4,144	1,435	0.0735	106.04
13	4,144	8,290	4,144	0.0765	305.16
14	8,290	8,482	8,290	0.9454	622.28
15	8,482	. . . .	8,482	0.0962	804.08

Annual Tax Rate Schedule

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	Column 3	Column 4	Column 5
1	$0	$8,500	$0	0.0400	$0
2	8,500	11,700	8,500	0.0450	340.00
3	11,700	13,900	11,700	0.0525	484.00
4	13,900	21,400	13,900	0.0590	600.00
5	21,400	80,650	21,400	0.0621	1,042.00
6	80,650	96,800	80,650	0.0649	4,721.00
7	96,800	107,650	96,800	0.0764	5,770.00
8	107,650	157,650	107,650	0.0814	6,599.00
9	157,650	211,550	157,650	0.0790	10,669.00
10	211,550	323,200	211,550	0.0699	14,927.00
11	323,200	373,200	323,200	0.0968	22,731.00
12	373,200	1,077,550	373,200	0.0735	27,571.00
13	1,077,550	2,155,350	1,077,550	0.0765	79,341.00
14	2,155,350	2,205,350	2,155,350	0.9454	161,792.00
15	2,205,350	. . . .	2,205,350	0.0962	209,062.00

Note: The marginal tax rate of 94.54% on Line 14 of these tables is due to the recapture of the benefits of lower rates below 8.82% over this income range.

New York State

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 method on pages 16 through 19, for net taxable weekly wages paid up to $600. Before using this table, use page 14 to find amounts to be subtracted from gross weekly wages. For wages over $600, use the exact calculation method on pages 16 through 19.

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	$0.04	**$51**	$2.04	**$101**	$4.04	**$151**	$6.04	**$201**	$8.23	**$251**	$10.67
2	0.08	**52**	2.08	**102**	4.08	**152**	6.08	**202**	8.27	**252**	10.73
3	0.12	**53**	2.12	**103**	4.12	**153**	6.12	**203**	8.32	**253**	10.78
4	0.16	**54**	2.16	**104**	4.16	**154**	6.16	**204**	8.36	**254**	10.83
5	0.20	**55**	2.20	**105**	4.20	**155**	6.20	**205**	8.41	**255**	10.88
6	0.24	**56**	2.24	**106**	4.24	**156**	6.24	**206**	8.45	**256**	10.94
7	0.28	**57**	2.28	**107**	4.28	**157**	6.28	**207**	8.50	**257**	10.99
8	0.32	**58**	2.32	**108**	4.32	**158**	6.32	**208**	8.54	**258**	11.04
9	0.36	**59**	2.36	**109**	4.36	**159**	6.36	**209**	8.59	**259**	11.09
10	0.40	**60**	2.40	**110**	4.40	**160**	6.40	**210**	8.63	**260**	11.15
11	0.44	**61**	2.44	**111**	4.44	**161**	6.44	**211**	8.68	**261**	11.20
12	0.48	**62**	2.48	**112**	4.48	**162**	6.48	**212**	8.72	**262**	11.25
13	0.52	**63**	2.52	**113**	4.52	**163**	6.52	**213**	8.77	**263**	11.30
14	0.56	**64**	2.56	**114**	4.56	**164**	6.56	**214**	8.81	**264**	11.36
15	0.60	**65**	2.60	**115**	4.60	**165**	6.61	**215**	8.86	**265**	11.41
16	0.64	**66**	2.64	**116**	4.64	**166**	6.65	**216**	8.90	**266**	11.46
17	0.68	**67**	2.68	**117**	4.68	**167**	6.70	**217**	8.95	**267**	11.51
18	0.72	**68**	2.72	**118**	4.72	**168**	6.74	**218**	8.99	**268**	11.58
19	0.76	**69**	2.76	**119**	4.76	**169**	6.79	**219**	9.04	**269**	11.64
20	0.80	**70**	2.80	**120**	4.80	**170**	6.83	**220**	9.08	**270**	11.70
21	0.84	**71**	2.84	**121**	4.84	**171**	6.88	**221**	9.13	**271**	11.76
22	0.88	**72**	2.88	**122**	4.88	**172**	6.92	**222**	9.17	**272**	11.82
23	0.92	**73**	2.92	**123**	4.92	**173**	6.97	**223**	9.22	**273**	11.87
24	0.96	**74**	2.96	**124**	4.96	**174**	7.01	**224**	9.26	**274**	11.93
25	1.00	**75**	3.00	**125**	5.00	**175**	7.06	**225**	9.31	**275**	11.99
26	1.04	**76**	3.04	**126**	5.04	**176**	7.10	**226**	9.36	**276**	12.05
27	1.08	**77**	3.08	**127**	5.08	**177**	7.15	**227**	9.41	**277**	12.11
28	1.12	**78**	3.12	**128**	5.12	**178**	7.19	**228**	9.47	**278**	12.17
29	1.16	**79**	3.16	**129**	5.16	**179**	7.24	**229**	9.52	**279**	12.23
30	1.20	**80**	3.20	**130**	5.20	**180**	7.28	**230**	9.57	**280**	12.29
31	1.24	**81**	3.24	**131**	5.24	**181**	7.33	**231**	9.62	**281**	12.35
32	1.28	**82**	3.28	**132**	5.28	**182**	7.37	**232**	9.68	**282**	12.41
33	1.32	**83**	3.32	**133**	5.32	**183**	7.42	**233**	9.73	**283**	12.46
34	1.36	**84**	3.36	**134**	5.36	**184**	7.46	**234**	9.78	**284**	12.52
35	1.40	**85**	3.40	**135**	5.40	**185**	7.51	**235**	9.83	**285**	12.58
36	1.44	**86**	3.44	**136**	5.44	**186**	7.55	**236**	9.89	**286**	12.64
37	1.48	**87**	3.48	**137**	5.48	**187**	7.60	**237**	9.94	**287**	12.70
38	1.52	**88**	3.52	**138**	5.52	**188**	7.64	**238**	9.99	**288**	12.76
39	1.56	**89**	3.56	**139**	5.56	**189**	7.69	**239**	10.04	**289**	12.82
40	1.60	**90**	3.60	**140**	5.60	**190**	7.73	**240**	10.10	**290**	12.88
41	1.64	**91**	3.64	**141**	5.64	**191**	7.78	**241**	10.15	**291**	12.94
42	1.68	**92**	3.68	**142**	5.68	**192**	7.82	**242**	10.20	**292**	13.00
43	1.72	**93**	3.72	**143**	5.72	**193**	7.87	**243**	10.25	**293**	13.05
44	1.76	**94**	3.76	**144**	5.76	**194**	7.91	**244**	10.31	**294**	13.11
45	1.80	**95**	3.80	**145**	5.80	**195**	7.96	**245**	10.36	**295**	13.17
46	1.84	**96**	3.84	**146**	5.84	**196**	8.00	**246**	10.41	**296**	13.23
47	1.88	**97**	3.88	**147**	5.88	**197**	8.05	**247**	10.46	**297**	13.29
48	1.92	**98**	3.92	**148**	5.92	**198**	8.09	**248**	10.52	**298**	13.35
49	1.96	**99**	3.96	**149**	5.96	**199**	8.14	**249**	10.57	**299**	13.41
50	2.00	**100**	4.00	**150**	6.00	**200**	8.18	**250**	10.62	**300**	13.47

(continued on next page)

New York State

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	$13.53	**$351**	$16.48	**$401**	$19.43	**$451**	$22.49	**$501**	$25.59	**$551**	$28.70
302	13.59	**352**	16.54	**402**	19.49	**452**	22.55	**502**	25.66	**552**	28.76
303	13.64	**353**	16.59	**403**	19.54	**453**	22.61	**503**	25.72	**553**	28.82
304	13.70	**354**	16.65	**404**	19.60	**454**	22.68	**504**	25.78	**554**	28.89
305	13.76	**355**	16.71	**405**	19.66	**455**	22.74	**505**	25.84	**555**	28.95
306	13.82	**356**	16.77	**406**	19.72	**456**	22.80	**506**	25.90	**556**	29.01
307	13.88	**357**	16.83	**407**	19.78	**457**	22.86	**507**	25.97	**557**	29.07
308	13.94	**358**	16.89	**408**	19.84	**458**	22.92	**508**	26.03	**558**	29.13
309	14.00	**359**	16.95	**409**	19.90	**459**	22.99	**509**	26.09	**559**	29.20
310	14.06	**360**	17.01	**410**	19.96	**460**	23.05	**510**	26.15	**560**	29.26
311	14.12	**361**	17.07	**411**	20.02	**461**	23.11	**511**	26.22	**561**	29.32
312	14.18	**362**	17.13	**412**	20.07	**462**	23.17	**512**	26.28	**562**	29.38
313	14.23	**363**	17.18	**413**	20.13	**463**	23.23	**513**	26.34	**563**	29.44
314	14.29	**364**	17.24	**414**	20.19	**464**	23.30	**514**	26.40	**564**	29.51
315	14.35	**365**	17.30	**415**	20.25	**465**	23.36	**515**	26.46	**565**	29.57
316	14.41	**366**	17.36	**416**	20.32	**466**	23.42	**516**	26.53	**566**	29.63
317	14.47	**367**	17.42	**417**	20.38	**467**	23.48	**517**	26.59	**567**	29.69
318	14.53	**368**	17.48	**418**	20.44	**468**	23.54	**518**	26.65	**568**	29.75
319	14.59	**369**	17.54	**419**	20.50	**469**	23.61	**519**	26.71	**569**	29.82
320	14.65	**370**	17.60	**420**	20.56	**470**	23.67	**520**	26.77	**570**	29.88
321	14.71	**371**	17.66	**421**	20.63	**471**	23.73	**521**	26.84	**571**	29.94
322	14.77	**372**	17.72	**422**	20.69	**472**	23.79	**522**	26.90	**572**	30.00
323	14.82	**373**	17.77	**423**	20.75	**473**	23.86	**523**	26.96	**573**	30.07
324	14.88	**374**	17.83	**424**	20.81	**474**	23.92	**524**	27.02	**574**	30.13
325	14.94	**375**	17.89	**425**	20.87	**475**	23.98	**525**	27.08	**575**	30.19
326	15.00	**376**	17.95	**426**	20.94	**476**	24.04	**526**	27.15	**576**	30.25
327	15.06	**377**	18.01	**427**	21.00	**477**	24.10	**527**	27.21	**577**	30.31
328	15.12	**378**	18.07	**428**	21.06	**478**	24.17	**528**	27.27	**578**	30.38
329	15.18	**379**	18.13	**429**	21.12	**479**	24.23	**529**	27.33	**579**	30.44
330	15.24	**380**	18.19	**430**	21.18	**480**	24.29	**530**	27.39	**580**	30.50
331	15.30	**381**	18.25	**431**	21.25	**481**	24.35	**531**	27.46	**581**	30.56
332	15.36	**382**	18.31	**432**	21.31	**482**	24.41	**532**	27.52	**582**	30.62
333	15.41	**383**	18.36	**433**	21.37	**483**	24.48	**533**	27.58	**583**	30.69
334	15.47	**384**	18.42	**434**	21.43	**484**	24.54	**534**	27.64	**584**	30.75
335	15.53	**385**	18.48	**435**	21.50	**485**	24.60	**535**	27.71	**585**	30.81
336	15.59	**386**	18.54	**436**	21.56	**486**	24.66	**536**	27.77	**586**	30.87
337	15.65	**387**	18.60	**437**	21.62	**487**	24.72	**537**	27.83	**587**	30.93
338	15.71	**388**	18.66	**438**	21.68	**488**	24.79	**538**	27.89	**588**	31.00
339	15.77	**389**	18.72	**439**	21.74	**489**	24.85	**539**	27.95	**589**	31.06
340	15.83	**390**	18.78	**440**	21.81	**490**	24.91	**540**	28.02	**590**	31.12
341	15.89	**391**	18.84	**441**	21.87	**491**	24.97	**541**	28.08	**591**	31.18
342	15.95	**392**	18.90	**442**	21.93	**492**	25.04	**542**	28.14	**592**	31.25
343	16.00	**393**	18.95	**443**	21.99	**493**	25.10	**543**	28.20	**593**	31.31
344	16.06	**394**	19.01	**444**	22.05	**494**	25.16	**544**	28.26	**594**	31.37
345	16.12	**395**	19.07	**445**	22.12	**495**	25.22	**545**	28.33	**595**	31.43
346	16.18	**396**	19.13	**446**	22.18	**496**	25.28	**546**	28.39	**596**	31.49
347	16.24	**397**	19.19	**447**	22.24	**497**	25.35	**547**	28.45	**597**	31.56
348	16.30	**398**	19.25	**448**	22.30	**498**	25.41	**548**	28.51	**598**	31.62
349	16.36	**399**	19.31	**449**	22.36	**499**	25.47	**549**	28.57	**599**	31.68
350	16.42	**400**	19.37	**450**	22.43	**500**	25.53	**550**	28.64	**600**	31.74

New York State
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 ÷ 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) ÷ 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 State - Personal Income Tax

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

(1) Factor = 3

(2) $6,750 ÷ 3 = $2,250

(3) Refer to New York State Monthly Married Table (page 11). Withholding tax on $2,250 wages, 2 exemptions = $66.10

(4) $66.10 x 3 = $198.30

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.

Section 2. Appendix 10-A, City of Yonkers Income Tax on Residents and Earnings Tax on Nonresidents, is repealed and new Appendix 10-A is added, to read as follows:

APPENDIX 10-A

CITY OF YONKERS INCOME TAX SURCHARGE ON RESIDENTS AND EARNINGS TAX ON NONRESIDENTS

WITHHOLDING TABLES AND OTHER METHODS

Separate tables and methods are required to be used for the City of Yonkers income tax surcharge on residents and for the City of Yonkers earnings tax on nonresidents.

The following methods of withholding shall be used by employers for determining the amount of City of Yonkers income tax surcharge on residents and the amount of City of Yonkers earnings tax on nonresidents to be deducted and withheld from wages paid:

A. Approved methods for determining the City of Yonkers income tax surcharge on residents to be deducted and withheld:

I. Wage Bracket Table Method

II. Exact Calculation Method

B. Approved methods for determining the City of Yonkers earnings tax on nonresidents to be deducted and withheld from net taxable weekly wages:

VI. Wage Bracket Table Method

VII. Exact Calculation Method

VIII. Annualized Tax Method

The Dollar to Dollar Withholding Table may be used as a reference table for checking the amount of City of Yonkers income tax surcharge on residents to be deducted and withheld from net taxable weekly wages.

CITY OF YONKERS INCOME TAX SURCHARGE ON RESIDENTS

METHOD I WAGE BRACKET TABLE METHOD

An employer electing to use the wage bracket table method with respect to any employee's wages shall determine the amount of City of Yonkers income tax surcharge to be deducted and withheld in accordance with the tables set forth in this method. Tables for periods not provided for may be obtained from the New York State Department of Taxation and Finance, W.A. Harriman Campus, Albany, NY 12227 upon request (however, see the end of this Appendix for rules under which any of the tables for the more common payroll periods may be converted for use for other payroll periods).

Method I

Table I

Yonkers

RESIDENT

Income Tax

Surcharge

SINGLE

WEEKLY

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										
$0	**$100**											
100	**105**											
105	**110**											
110	**115**											
115	**120**											
120	**125**											
125	**130**											
130	**135**											
135	**140**											
140	**145**											
145	**150**	$0.05										
150	**160**	0.10										
160	**170**	0.15										
170	**180**	0.20	$0.10									
180	**190**	0.30	0.15	$0.05								
190	**200**	0.35	0.20	0.10								
200	**210**	0.40	0.30	0.15	$0.05							
210	**220**	0.50	0.35	0.25	0.10							
220	**230**	0.55	0.45	0.30	0.15	$0.05						
230	**240**	0.60	0.50	0.35	0.25	0.10						
240	**250**	0.70	0.55	0.45	0.30	0.15	$0.05					
250	**260**	0.75	0.65	0.50	0.35	0.25	0.10					
260	**270**	0.80	0.70	0.55	0.45	0.30	0.20	$0.05				
270	**280**	0.90	0.75	0.65	0.50	0.35	0.25	0.10				
280	**290**	0.95	0.85	0.70	0.55	0.45	0.30	0.20	$0.05			
290	**300**	1.00	0.90	0.75	0.65	0.50	0.40	0.25	0.10			
300	**310**	1.10	0.95	0.85	0.70	0.55	0.45	0.30	0.20	$0.05		
310	**320**	1.15	1.05	0.90	0.75	0.65	0.50	0.40	0.25	0.15		
320	**330**	1.25	1.10	0.95	0.85	0.70	0.60	0.45	0.30	0.20	$0.05	
330	**340**	1.30	1.15	1.05	0.90	0.80	0.65	0.50	0.40	0.25	0.15	
340	**350**	1.40	1.25	1.10	0.95	0.85	0.70	0.60	0.45	0.35	0.20	$0.05
350	**360**	1.45	1.30	1.20	1.05	0.90	0.80	0.65	0.50	0.40	0.25	0.15
360	**370**	1.55	1.40	1.25	1.10	1.00	0.85	0.70	0.60	0.45	0.35	0.20
370	**380**	1.65	1.45	1.35	1.20	1.05	0.90	0.80	0.65	0.55	0.40	0.25
380	**390**	1.70	1.55	1.40	1.25	1.10	1.00	0.85	0.70	0.60	0.45	0.35
390	**400**	1.80	1.65	1.50	1.35	1.20	1.05	0.90	0.80	0.65	0.55	0.40
400	**410**	1.90	1.70	1.55	1.40	1.25	1.10	1.00	0.85	0.75	0.60	0.45
410	**420**	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.80	0.65	0.55
420	**430**	2.10	1.90	1.75	1.55	1.40	1.25	1.10	1.00	0.85	0.75	0.60
430	**440**	2.20	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.80	0.65
440	**450**	2.30	2.10	1.90	1.75	1.55	1.40	1.25	1.15	1.00	0.85	0.75
450	**460**	2.40	2.20	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.80
460	**470**	2.50	2.30	2.10	1.90	1.75	1.55	1.45	1.30	1.15	1.00	0.85
470	**480**	2.60	2.40	2.20	2.00	1.85	1.65	1.50	1.35	1.20	1.05	0.95
480	**490**	2.70	2.50	2.30	2.10	1.90	1.75	1.60	1.45	1.30	1.15	1.00
490	**500**	2.80	2.60	2.40	2.20	2.00	1.85	1.65	1.50	1.35	1.20	1.05
500	**510**	2.90	2.70	2.50	2.30	2.10	1.90	1.75	1.60	1.45	1.30	1.15
510	**520**	2.95	2.80	2.60	2.40	2.20	2.00	1.85	1.65	1.50	1.35	1.20
520	**530**	3.05	2.90	2.70	2.50	2.30	2.10	1.95	1.75	1.60	1.45	1.30
530	**540**	3.15	3.00	2.80	2.60	2.40	2.20	2.05	1.85	1.70	1.50	1.35
540	**550**	3.25	3.10	2.90	2.70	2.50	2.30	2.15	1.95	1.75	1.60	1.45
550	**560**	3.35	3.20	3.00	2.80	2.60	2.40	2.25	2.05	1.85	1.70	1.50
560	**570**	3.45	3.30	3.10	2.90	2.70	2.50	2.35	2.15	1.95	1.80	1.60
570	**580**	3.60	3.40	3.20	3.00	2.80	2.60	2.45	2.25	2.05	1.85	1.70
580	**590**	3.70	3.50	3.30	3.10	2.90	2.70	2.55	2.35	2.15	1.95	1.80
590	**600**	3.80	3.60	3.40	3.20	3.00	2.80	2.60	2.45	2.25	2.05	1.85
600	**610**	3.90	3.70	3.50	3.30	3.10	2.90	2.70	2.55	2.35	2.15	1.95
610	**620**	4.00	3.80	3.60	3.40	3.20	3.00	2.80	2.65	2.45	2.25	2.05
620	**630**	4.10	3.90	3.70	3.50	3.30	3.10	2.90	2.75	2.55	2.35	2.15
630	**640**	4.20	4.00	3.80	3.60	3.40	3.20	3.00	2.85	2.65	2.45	2.25
640	**650**	4.30	4.10	3.90	3.70	3.50	3.30	3.10	2.95	2.75	2.55	2.35
$650 & OVER		Use Method II, “Exact Calculation Method,” on pages 16 and 17.										

Method I

Table I

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

WEEKLY

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										
$0	**$100**											
100	**105**											
105	**110**											
110	**115**											
115	**120**											
120	**125**											
125	**130**											
130	**135**											
135	**140**											
140	**145**											
145	**150**											
150	**160**											
160	**170**	$0.10										
170	**180**	0.15										
180	**190**	0.20	$0.10									
190	**200**	0.30	0.15									
200	**210**	0.35	0.20	$0.10								
210	**220**	0.40	0.30	0.15	$0.05							
220	**230**	0.50	0.35	0.25	0.10							
230	**240**	0.55	0.40	0.30	0.15	$0.05						
240	**250**	0.60	0.50	0.35	0.25	0.10						
250	**260**	0.70	0.55	0.45	0.30	0.15	$0.05					
260	**270**	0.75	0.60	0.50	0.35	0.25	0.10					
270	**280**	0.80	0.70	0.55	0.45	0.30	0.15	$0.05				
280	**290**	0.90	0.75	0.65	0.50	0.35	0.25	0.10				
290	**300**	0.95	0.80	0.70	0.55	0.45	0.30	0.20	$0.05			
300	**310**	1.00	0.90	0.75	0.65	0.50	0.35	0.25	0.10			
310	**320**	1.10	0.95	0.85	0.70	0.55	0.45	0.30	0.20	$0.05		
320	**330**	1.15	1.00	0.90	0.75	0.65	0.50	0.40	0.25	0.10		
330	**340**	1.25	1.10	0.95	0.85	0.70	0.60	0.45	0.30	0.20	$0.05	
340	**350**	1.30	1.15	1.05	0.90	0.75	0.65	0.50	0.40	0.25	0.15	
350	**360**	1.40	1.25	1.10	0.95	0.85	0.70	0.60	0.45	0.30	0.20	$0.05
360	**370**	1.45	1.30	1.15	1.05	0.90	0.80	0.65	0.50	0.40	0.25	0.15
370	**380**	1.55	1.40	1.25	1.10	0.95	0.85	0.70	0.60	0.45	0.35	0.20
380	**390**	1.60	1.45	1.30	1.20	1.05	0.90	0.80	0.65	0.50	0.40	0.25
390	**400**	1.70	1.55	1.40	1.25	1.10	1.00	0.85	0.70	0.60	0.45	0.35
400	**410**	1.80	1.65	1.45	1.35	1.20	1.05	0.90	0.80	0.65	0.55	0.40
410	**420**	1.90	1.70	1.55	1.40	1.25	1.10	1.00	0.85	0.75	0.60	0.45
420	**430**	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.90	0.80	0.65	0.55
430	**440**	2.10	1.90	1.70	1.55	1.40	1.25	1.10	1.00	0.85	0.75	0.60
440	**450**	2.20	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.80	0.65
450	**460**	2.30	2.10	1.90	1.75	1.55	1.40	1.25	1.15	1.00	0.85	0.75
460	**470**	2.40	2.20	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.80
470	**480**	2.45	2.30	2.10	1.90	1.75	1.55	1.40	1.30	1.15	1.00	0.85
480	**490**	2.55	2.40	2.20	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.95
490	**500**	2.65	2.50	2.30	2.10	1.90	1.75	1.55	1.45	1.30	1.15	1.00
500	**510**	2.75	2.60	2.40	2.20	2.00	1.85	1.65	1.50	1.35	1.20	1.05
510	**520**	2.85	2.70	2.50	2.30	2.10	1.90	1.75	1.60	1.45	1.30	1.15
520	**530**	2.95	2.80	2.60	2.40	2.20	2.00	1.85	1.65	1.50	1.35	1.20
530	**540**	3.05	2.90	2.70	2.50	2.30	2.10	1.95	1.75	1.60	1.45	1.30
540	**550**	3.15	3.00	2.80	2.60	2.40	2.20	2.05	1.85	1.70	1.50	1.35
550	**560**	3.25	3.05	2.90	2.70	2.50	2.30	2.10	1.95	1.75	1.60	1.45
560	**570**	3.35	3.15	3.00	2.80	2.60	2.40	2.20	2.05	1.85	1.70	1.50
570	**580**	3.45	3.25	3.10	2.90	2.70	2.50	2.30	2.15	1.95	1.75	1.60
580	**590**	3.55	3.35	3.20	3.00	2.80	2.60	2.40	2.25	2.05	1.85	1.70
590	**600**	3.65	3.45	3.30	3.10	2.90	2.70	2.50	2.35	2.15	1.95	1.80
600	**610**	3.80	3.60	3.40	3.20	3.00	2.80	2.60	2.45	2.25	2.05	1.85
610	**620**	3.90	3.70	3.50	3.30	3.10	2.90	2.70	2.55	2.35	2.15	1.95
620	**630**	4.00	3.80	3.60	3.40	3.20	3.00	2.80	2.65	2.45	2.25	2.05
630	**640**	4.10	3.90	3.70	3.50	3.30	3.10	2.90	2.75	2.55	2.35	2.15
640	**650**	4.20	4.00	3.80	3.60	3.40	3.20	3.00	2.80	2.65	2.45	2.25
$650 & OVER		Use Method II, “Exact Calculation Method,” on pages 18 and 19.										

Method I

Table II

Yonkers

RESIDENT

Income Tax

Surcharge

SINGLE

BIWEEKLY

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										
$0	**$200**											
200	**210**											
210	**220**											
220	**230**											
230	**240**											
240	**250**											
250	**260**											
260	**270**											
270	**280**											
280	**290**											
290	**300**	$0.05										
300	**320**	0.15										
320	**340**	0.30	$0.05									
340	**360**	0.45	0.20									
360	**380**	0.55	0.30	$0.05								
380	**400**	0.70	0.45	0.20								
400	**420**	0.85	0.60	0.30	$0.05							
420	**440**	0.95	0.70	0.45	0.20							
440	**460**	1.10	0.85	0.60	0.35	$0.10						
460	**480**	1.25	1.00	0.75	0.45	0.20						
480	**500**	1.40	1.10	0.85	0.60	0.35	$0.10					
500	**520**	1.50	1.25	1.00	0.75	0.50	0.20					
520	**540**	1.65	1.40	1.15	0.85	0.60	0.35	$0.10				
540	**560**	1.80	1.50	1.25	1.00	0.75	0.50	0.25				
560	**580**	1.90	1.65	1.40	1.15	0.90	0.60	0.35	$0.10			
580	**600**	2.05	1.80	1.55	1.25	1.00	0.75	0.50	0.25			
600	**620**	2.20	1.90	1.65	1.40	1.15	0.90	0.65	0.40	$0.10		
620	**640**	2.35	2.05	1.80	1.55	1.30	1.05	0.75	0.50	0.25		
640	**660**	2.50	2.20	1.95	1.70	1.40	1.15	0.90	0.65	0.40	$0.15	
660	**680**	2.65	2.35	2.05	1.80	1.55	1.30	1.05	0.80	0.50	0.25	
680	**700**	2.80	2.50	2.20	1.95	1.70	1.45	1.15	0.90	0.65	0.40	$0.15
700	**720**	2.95	2.65	2.35	2.10	1.80	1.55	1.30	1.05	0.80	0.55	0.25
720	**740**	3.10	2.80	2.50	2.20	1.95	1.70	1.45	1.20	0.90	0.65	0.40
740	**760**	3.25	2.95	2.65	2.35	2.10	1.85	1.55	1.30	1.05	0.80	0.55
760	**780**	3.45	3.10	2.80	2.50	2.25	1.95	1.70	1.45	1.20	0.95	0.70
780	**800**	3.60	3.25	2.95	2.65	2.40	2.10	1.85	1.60	1.30	1.05	0.80
800	**820**	3.80	3.45	3.10	2.80	2.55	2.25	1.95	1.70	1.45	1.20	0.95
820	**840**	3.95	3.60	3.30	2.95	2.70	2.40	2.10	1.85	1.60	1.35	1.10
840	**860**	4.15	3.80	3.45	3.10	2.85	2.55	2.25	2.00	1.75	1.45	1.20
860	**880**	4.35	4.00	3.65	3.30	3.00	2.70	2.40	2.10	1.85	1.60	1.35
880	**900**	4.55	4.20	3.80	3.45	3.15	2.85	2.55	2.25	2.00	1.75	1.50
900	**920**	4.75	4.40	4.00	3.65	3.30	3.00	2.70	2.40	2.15	1.85	1.60
920	**940**	4.95	4.60	4.20	3.80	3.50	3.15	2.85	2.55	2.25	2.00	1.75
940	**960**	5.15	4.80	4.40	4.00	3.65	3.30	3.00	2.70	2.40	2.15	1.90
960	**980**	5.35	5.00	4.60	4.20	3.85	3.50	3.15	2.85	2.55	2.30	2.00
980	**1,000**	5.55	5.15	4.80	4.40	4.05	3.65	3.35	3.00	2.70	2.45	2.15
1,000	**1,020**	5.75	5.35	5.00	4.60	4.25	3.85	3.50	3.15	2.85	2.60	2.30
1,020	**1,040**	5.95	5.55	5.20	4.80	4.45	4.05	3.70	3.35	3.05	2.75	2.45
1,040	**1,060**	6.15	5.75	5.40	5.00	4.65	4.25	3.85	3.50	3.20	2.90	2.60
1,060	**1,080**	6.35	5.95	5.60	5.20	4.80	4.45	4.05	3.70	3.35	3.05	2.75
1,080	**1,100**	6.55	6.15	5.80	5.40	5.00	4.65	4.25	3.90	3.55	3.20	2.90
1,100	**1,120**	6.75	6.35	6.00	5.60	5.20	4.85	4.45	4.10	3.70	3.40	3.05
1,120	**1,140**	6.95	6.55	6.20	5.80	5.40	5.05	4.65	4.30	3.90	3.55	3.20
1,140	**1,160**	7.15	6.75	6.35	6.00	5.60	5.25	4.85	4.45	4.10	3.75	3.40
1,160	**1,180**	7.35	6.95	6.55	6.20	5.80	5.45	5.05	4.65	4.30	3.90	3.55
1,180	**1,200**	7.55	7.15	6.75	6.40	6.00	5.65	5.25	4.85	4.50	4.10	3.75
1,200	**1,220**	7.80	7.40	7.00	6.60	6.20	5.85	5.45	5.05	4.70	4.30	3.95
1,220	**1,240**	8.00	7.60	7.20	6.80	6.40	6.00	5.65	5.25	4.90	4.50	4.10
1,240	**1,260**	8.20	7.80	7.40	7.00	6.60	6.20	5.85	5.45	5.10	4.70	4.30
1,260	**1,280**	8.40	8.00	7.60	7.20	6.80	6.40	6.05	5.65	5.30	4.90	4.50
1,280	**1,300**	8.60	8.20	7.80	7.40	7.00	6.60	6.25	5.85	5.50	5.10	4.70
$1,300 & OVER		Use Method II, “Exact Calculation Method,” on pages 16 and 17.										

Method I

Table II

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

BIWEEKLY

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										
$0	**$200**											
200	**210**											
210	**220**											
220	**230**											
230	**240**											
240	**250**											
250	**260**											
260	**270**											
270	**280**											
280	**290**											
290	**300**											
300	**320**	$0.05										
320	**340**	0.15										
340	**360**	0.30	$0.05									
360	**380**	0.45	0.15									
380	**400**	0.55	0.30	$0.05								
400	**420**	0.70	0.45	0.20								
420	**440**	0.85	0.55	0.30	$0.05							
440	**460**	0.95	0.70	0.45	0.20							
460	**480**	1.10	0.85	0.60	0.35	$0.05						
480	**500**	1.25	1.00	0.70	0.45	0.20						
500	**520**	1.35	1.10	0.85	0.60	0.35	$0.10					
520	**540**	1.50	1.25	1.00	0.75	0.45	0.20					
540	**560**	1.65	1.40	1.10	0.85	0.60	0.35	$0.10				
560	**580**	1.75	1.50	1.25	1.00	0.75	0.50	0.20				
580	**600**	1.90	1.65	1.40	1.15	0.85	0.60	0.35	$0.10			
600	**620**	2.05	1.80	1.50	1.25	1.00	0.75	0.50	0.25			
620	**640**	2.15	1.90	1.65	1.40	1.15	0.90	0.65	0.35	$0.10		
640	**660**	2.30	2.05	1.80	1.55	1.30	1.00	0.75	0.50	0.25		
660	**680**	2.45	2.20	1.90	1.65	1.40	1.15	0.90	0.65	0.40	$0.10	
680	**700**	2.60	2.35	2.05	1.80	1.55	1.30	1.05	0.75	0.50	0.25	
700	**720**	2.75	2.50	2.20	1.95	1.70	1.40	1.15	0.90	0.65	0.40	$0.15
720	**740**	2.90	2.65	2.35	2.05	1.80	1.55	1.30	1.05	0.80	0.50	0.25
740	**760**	3.05	2.80	2.50	2.20	1.95	1.70	1.45	1.15	0.90	0.65	0.40
760	**780**	3.25	2.95	2.65	2.35	2.10	1.80	1.55	1.30	1.05	0.80	0.55
780	**800**	3.40	3.10	2.80	2.50	2.20	1.95	1.70	1.45	1.20	0.95	0.65
800	**820**	3.60	3.25	2.95	2.65	2.35	2.10	1.85	1.55	1.30	1.05	0.80
820	**840**	3.75	3.45	3.10	2.80	2.50	2.25	1.95	1.70	1.45	1.20	0.95
840	**860**	3.95	3.60	3.25	2.95	2.65	2.40	2.10	1.85	1.60	1.35	1.05
860	**880**	4.15	3.80	3.45	3.10	2.80	2.55	2.25	2.00	1.70	1.45	1.20
880	**900**	4.35	4.00	3.60	3.30	2.95	2.70	2.40	2.10	1.85	1.60	1.35
900	**920**	4.55	4.15	3.80	3.45	3.10	2.85	2.55	2.25	2.00	1.75	1.45
920	**940**	4.75	4.35	4.00	3.65	3.30	3.00	2.70	2.40	2.10	1.85	1.60
940	**960**	4.95	4.55	4.20	3.80	3.45	3.15	2.85	2.55	2.25	2.00	1.75
960	**980**	5.15	4.75	4.40	4.00	3.65	3.30	3.00	2.70	2.40	2.15	1.85
980	**1,000**	5.35	4.95	4.60	4.20	3.80	3.50	3.15	2.85	2.55	2.25	2.00
1,000	**1,020**	5.55	5.15	4.80	4.40	4.00	3.65	3.30	3.00	2.70	2.45	2.15
1,020	**1,040**	5.75	5.35	5.00	4.60	4.20	3.85	3.50	3.15	2.85	2.60	2.30
1,040	**1,060**	5.95	5.55	5.20	4.80	4.40	4.05	3.70	3.35	3.00	2.75	2.45
1,060	**1,080**	6.15	5.75	5.35	5.00	4.60	4.25	3.85	3.50	3.20	2.90	2.60
1,080	**1,100**	6.35	5.95	5.55	5.20	4.80	4.45	4.05	3.70	3.35	3.05	2.75
1,100	**1,120**	6.55	6.15	5.75	5.40	5.00	4.65	4.25	3.85	3.55	3.20	2.90
1,120	**1,140**	6.70	6.35	5.95	5.60	5.20	4.85	4.45	4.05	3.70	3.35	3.05
1,140	**1,160**	6.95	6.55	6.15	5.80	5.40	5.00	4.65	4.25	3.90	3.55	3.20
1,160	**1,180**	7.15	6.75	6.35	6.00	5.60	5.20	4.85	4.45	4.10	3.70	3.40
1,180	**1,200**	7.35	6.95	6.55	6.20	5.80	5.40	5.05	4.65	4.30	3.90	3.55
1,200	**1,220**	7.55	7.15	6.75	6.40	6.00	5.60	5.25	4.85	4.50	4.10	3.75
1,220	**1,240**	7.75	7.35	6.95	6.60	6.20	5.80	5.45	5.05	4.65	4.30	3.90
1,240	**1,260**	7.95	7.55	7.15	6.75	6.40	6.00	5.65	5.25	4.85	4.50	4.10
1,260	**1,280**	8.20	7.80	7.40	7.00	6.60	6.20	5.85	5.45	5.05	4.70	4.30
1,280	**1,300**	8.40	8.00	7.60	7.20	6.80	6.40	6.05	5.65	5.25	4.90	4.50
$1,300 & OVER		Use Method II, “Exact Calculation Method,” on pages 18 and 19.										

Method I

Table III

Yonkers

RESIDENT

Income Tax

Surcharge

SINGLE

SEMIMONTHLY

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										
$0	**$100**											
100	**200**											
200	**230**											
230	**240**											
240	**250**											
250	**260**											
260	**270**											
270	**280**											
280	**290**											
290	**300**											
300	**320**											
320	**340**	$0.15										
340	**360**	0.30										
360	**380**	0.40	$0.15									
380	**400**	0.55	0.25									
400	**420**	0.70	0.40	$0.10								
420	**440**	0.80	0.55	0.25								
440	**460**	0.95	0.65	0.40	$0.10							
460	**480**	1.10	0.80	0.50	0.25							
480	**500**	1.20	0.95	0.65	0.40	$0.10						
500	**520**	1.35	1.05	0.80	0.50	0.25						
520	**540**	1.50	1.20	0.95	0.65	0.35	$0.10					
540	**560**	1.60	1.35	1.05	0.80	0.50	0.20					
560	**580**	1.75	1.45	1.20	0.90	0.65	0.35	$0.10				
580	**600**	1.90	1.60	1.35	1.05	0.75	0.50	0.20				
600	**620**	2.00	1.75	1.45	1.20	0.90	0.65	0.35	$0.05			
620	**640**	2.15	1.90	1.60	1.30	1.05	0.75	0.50	0.20			
640	**660**	2.30	2.00	1.75	1.45	1.15	0.90	0.60	0.35	$0.05		
660	**680**	2.45	2.15	1.85	1.60	1.30	1.05	0.75	0.45	0.20		
680	**700**	2.60	2.30	2.00	1.70	1.45	1.15	0.90	0.60	0.30	$0.05	
700	**720**	2.75	2.40	2.15	1.85	1.55	1.30	1.00	0.75	0.45	0.20	
720	**740**	2.90	2.55	2.25	2.00	1.70	1.45	1.15	0.85	0.60	0.30	$0.05
740	**760**	3.05	2.70	2.40	2.10	1.85	1.55	1.30	1.00	0.75	0.45	0.15
760	**780**	3.20	2.85	2.55	2.25	2.00	1.70	1.40	1.15	0.85	0.60	0.30
780	**800**	3.35	3.00	2.70	2.40	2.10	1.85	1.55	1.25	1.00	0.70	0.45
800	**820**	3.50	3.15	2.85	2.55	2.25	1.95	1.70	1.40	1.15	0.85	0.55
820	**840**	3.70	3.30	3.00	2.70	2.40	2.10	1.80	1.55	1.25	1.00	0.70
840	**860**	3.85	3.50	3.15	2.85	2.55	2.25	1.95	1.70	1.40	1.10	0.85
860	**880**	4.05	3.65	3.30	3.00	2.70	2.35	2.10	1.80	1.55	1.25	0.95
880	**900**	4.20	3.85	3.45	3.15	2.85	2.50	2.20	1.95	1.65	1.40	1.10
900	**920**	4.40	4.00	3.65	3.30	3.00	2.65	2.35	2.10	1.80	1.50	1.25
920	**940**	4.60	4.20	3.80	3.45	3.15	2.80	2.50	2.20	1.95	1.65	1.35
940	**960**	4.80	4.40	4.00	3.65	3.30	2.95	2.65	2.35	2.05	1.80	1.50
960	**980**	5.00	4.60	4.20	3.80	3.45	3.10	2.80	2.50	2.20	1.90	1.65
980	**1,000**	5.20	4.80	4.40	4.00	3.60	3.25	2.95	2.65	2.35	2.05	1.80
1,000	**1,020**	5.40	5.00	4.55	4.15	3.80	3.45	3.10	2.80	2.50	2.20	1.90
1,020	**1,040**	5.60	5.20	4.75	4.35	3.95	3.60	3.25	2.95	2.65	2.30	2.05
1,040	**1,060**	5.80	5.40	4.95	4.55	4.15	3.80	3.40	3.10	2.80	2.45	2.20
1,060	**1,080**	6.00	5.60	5.15	4.75	4.35	3.95	3.60	3.25	2.95	2.60	2.30
1,080	**1,100**	6.20	5.80	5.35	4.95	4.55	4.15	3.75	3.40	3.10	2.75	2.45
1,100	**1,120**	6.40	5.95	5.55	5.15	4.75	4.35	3.95	3.60	3.25	2.90	2.60
1,120	**1,140**	6.60	6.15	5.75	5.35	4.95	4.55	4.10	3.75	3.40	3.05	2.75
1,140	**1,160**	6.80	6.35	5.95	5.55	5.15	4.70	4.30	3.95	3.55	3.20	2.90
1,160	**1,180**	7.00	6.55	6.15	5.75	5.35	4.90	4.50	4.10	3.75	3.35	3.05
1,180	**1,200**	7.20	6.75	6.35	5.95	5.55	5.10	4.70	4.30	3.90	3.55	3.20
1,200	**1,220**	7.40	6.95	6.55	6.15	5.75	5.30	4.90	4.50	4.10	3.70	3.35
1,220	**1,240**	7.60	7.15	6.75	6.35	5.95	5.50	5.10	4.70	4.30	3.90	3.55
1,240	**1,260**	7.80	7.35	6.95	6.55	6.10	5.70	5.30	4.90	4.50	4.05	3.70
1,260	**1,280**	8.00	7.55	7.15	6.75	6.30	5.90	5.50	5.10	4.65	4.25	3.90
1,280	**1,300**	8.20	7.80	7.35	6.95	6.50	6.10	5.70	5.30	4.85	4.45	4.05
1,300	**1,320**	8.40	8.00	7.55	7.15	6.70	6.30	5.90	5.50	5.05	4.65	4.25
1,320	**1,340**	8.60	8.20	7.75	7.30	6.90	6.50	6.10	5.70	5.25	4.85	4.45
1,340	**1,360**	8.85	8.40	7.95	7.55	7.10	6.70	6.30	5.90	5.45	5.05	4.65
$1,360 & OVER		Use Method II, "Exact Calculation Method," on pages 16 and 17.										

Method I

Table III

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

SEMIMONTHLY

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										
$0	**$100**											
100	**200**											
200	**230**											
230	**240**											
240	**250**											
250	**260**											
260	**270**											
270	**280**											
280	**290**											
290	**300**											
300	**320**											
320	**340**											
340	**360**	$0.15										
360	**380**	0.25										
380	**400**	0.40	$0.10									
400	**420**	0.55	0.25									
420	**440**	0.65	0.40	$0.10								
440	**460**	0.80	0.50	0.25								
460	**480**	0.95	0.65	0.35	$0.10							
480	**500**	1.05	0.80	0.50	0.25							
500	**520**	1.20	0.90	0.65	0.35	$0.10						
520	**540**	1.35	1.05	0.75	0.50	0.20						
540	**560**	1.45	1.20	0.90	0.65	0.35	$0.05					
560	**580**	1.60	1.30	1.05	0.75	0.50	0.20					
580	**600**	1.75	1.45	1.20	0.90	0.60	0.35	$0.05				
600	**620**	1.85	1.60	1.30	1.05	0.75	0.45	0.20				
620	**640**	2.00	1.70	1.45	1.15	0.90	0.60	0.35	$0.05			
640	**660**	2.15	1.85	1.60	1.30	1.00	0.75	0.45	0.20			
660	**680**	2.25	2.00	1.70	1.45	1.15	0.85	0.60	0.30	$0.05		
680	**700**	2.40	2.10	1.85	1.55	1.30	1.00	0.75	0.45	0.15		
700	**720**	2.55	2.25	2.00	1.70	1.40	1.15	0.85	0.60	0.30	$0.05	
720	**740**	2.70	2.40	2.10	1.85	1.55	1.30	1.00	0.70	0.45	0.15	
740	**760**	2.85	2.55	2.25	1.95	1.70	1.40	1.15	0.85	0.55	0.30	
760	**780**	3.00	2.70	2.40	2.10	1.80	1.55	1.25	1.00	0.70	0.45	$0.15
780	**800**	3.15	2.85	2.55	2.25	1.95	1.70	1.40	1.10	0.85	0.55	0.30
800	**820**	3.30	3.00	2.70	2.35	2.10	1.80	1.55	1.25	0.95	0.70	0.40
820	**840**	3.50	3.15	2.85	2.50	2.20	1.95	1.65	1.40	1.10	0.85	0.55
840	**860**	3.65	3.30	3.00	2.65	2.35	2.10	1.80	1.50	1.25	0.95	0.70
860	**880**	3.85	3.45	3.15	2.80	2.50	2.20	1.95	1.65	1.40	1.10	0.80
880	**900**	4.00	3.65	3.30	2.95	2.65	2.35	2.05	1.80	1.50	1.25	0.95
900	**920**	4.20	3.80	3.45	3.10	2.80	2.50	2.20	1.90	1.65	1.35	1.10
920	**940**	4.40	4.00	3.60	3.25	2.95	2.65	2.35	2.05	1.80	1.50	1.20
940	**960**	4.60	4.15	3.80	3.45	3.10	2.80	2.50	2.20	1.90	1.65	1.35
960	**980**	4.80	4.35	4.00	3.60	3.25	2.95	2.65	2.35	2.05	1.75	1.50
980	**1,000**	4.95	4.55	4.15	3.80	3.40	3.10	2.80	2.45	2.20	1.90	1.60
1,000	**1,020**	5.15	4.75	4.35	3.95	3.60	3.25	2.95	2.60	2.30	2.05	1.75
1,020	**1,040**	5.35	4.95	4.55	4.15	3.75	3.40	3.10	2.75	2.45	2.15	1.90
1,040	**1,060**	5.55	5.15	4.75	4.35	3.95	3.60	3.25	2.90	2.60	2.30	2.00
1,060	**1,080**	5.75	5.35	4.95	4.55	4.10	3.75	3.40	3.05	2.75	2.45	2.15
1,080	**1,100**	5.95	5.55	5.15	4.75	4.30	3.95	3.55	3.20	2.90	2.60	2.30
1,100	**1,120**	6.15	5.75	5.35	4.90	4.50	4.10	3.75	3.35	3.05	2.75	2.45
1,120	**1,140**	6.35	5.95	5.55	5.10	4.70	4.30	3.90	3.55	3.20	2.90	2.60
1,140	**1,160**	6.55	6.15	5.75	5.30	4.90	4.50	4.10	3.75	3.35	3.05	2.75
1,160	**1,180**	6.75	6.35	5.95	5.50	5.10	4.70	4.30	3.90	3.55	3.20	2.90
1,180	**1,200**	6.95	6.55	6.15	5.70	5.30	4.90	4.50	4.10	3.70	3.35	3.05
1,200	**1,220**	7.15	6.75	6.30	5.90	5.50	5.10	4.70	4.25	3.90	3.50	3.20
1,220	**1,240**	7.35	6.95	6.50	6.10	5.70	5.30	4.90	4.45	4.05	3.70	3.35
1,240	**1,260**	7.55	7.15	6.70	6.30	5.90	5.50	5.05	4.65	4.25	3.85	3.50
1,260	**1,280**	7.75	7.35	6.90	6.50	6.10	5.70	5.25	4.85	4.45	4.05	3.70
1,280	**1,300**	7.95	7.55	7.10	6.70	6.30	5.90	5.45	5.05	4.65	4.25	3.85
1,300	**1,320**	8.20	7.75	7.30	6.90	6.50	6.10	5.65	5.25	4.85	4.45	4.05
1,320	**1,340**	8.40	7.95	7.50	7.10	6.70	6.30	5.85	5.45	5.05	4.65	4.20
1,340	**1,360**	8.60	8.15	7.75	7.30	6.90	6.45	6.05	5.65	5.25	4.85	4.40
$1,360 & OVER		Use Method II, “Exact Calculation Method,” on pages 18 and 19.										

Method I

Table IV

Yonkers

RESIDENT

Income Tax

Surcharge

SINGLE

MONTHLY

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										
$0	**$200**											
200	**400**											
400	**460**											
460	**480**											
480	**500**											
500	**520**											
520	**540**											
540	**560**											
560	**580**											
580	**600**											
600	**640**											
640	**680**	$0.30										
680	**720**	0.55										
720	**760**	0.85	$0.25									
760	**800**	1.10	0.55									
800	**840**	1.35	0.80	$0.25								
840	**880**	1.65	1.05	0.50								
880	**920**	1.90	1.35	0.80	$0.20							
920	**960**	2.15	1.60	1.05	0.50							
960	**1,000**	2.45	1.90	1.30	0.75	$0.20						
1,000	**1,040**	2.70	2.15	1.60	1.05	0.45						
1,040	**1,080**	2.95	2.40	1.85	1.30	0.75	$0.20					
1,080	**1,120**	3.25	2.70	2.10	1.55	1.00	0.45					
1,120	**1,160**	3.50	2.95	2.40	1.85	1.25	0.70	$0.15				
1,160	**1,200**	3.75	3.20	2.65	2.10	1.55	1.00	0.40				
1,200	**1,240**	4.05	3.50	2.95	2.35	1.80	1.25	0.70	$0.15			
1,240	**1,280**	4.30	3.75	3.20	2.65	2.10	1.50	0.95	0.40			
1,280	**1,320**	4.60	4.00	3.45	2.90	2.35	1.80	1.25	0.65	$0.10		
1,320	**1,360**	4.85	4.30	3.75	3.15	2.60	2.05	1.50	0.95	0.40		
1,360	**1,400**	5.15	4.55	4.00	3.45	2.90	2.30	1.75	1.20	0.65	$0.10	
1,400	**1,440**	5.45	4.85	4.25	3.70	3.15	2.60	2.05	1.45	0.90	0.35	
1,440	**1,480**	5.75	5.15	4.55	4.00	3.40	2.85	2.30	1.75	1.20	0.65	$0.05
1,480	**1,520**	6.05	5.45	4.80	4.25	3.70	3.15	2.55	2.00	1.45	0.90	0.35
1,520	**1,560**	6.35	5.75	5.10	4.50	3.95	3.40	2.85	2.30	1.70	1.15	0.60
1,560	**1,600**	6.65	6.05	5.40	4.80	4.20	3.65	3.10	2.55	2.00	1.45	0.85
1,600	**1,640**	7.00	6.35	5.70	5.10	4.50	3.95	3.35	2.80	2.25	1.70	1.15
1,640	**1,680**	7.35	6.65	6.00	5.40	4.75	4.20	3.65	3.10	2.50	1.95	1.40
1,680	**1,720**	7.70	7.00	6.30	5.70	5.05	4.45	3.90	3.35	2.80	2.25	1.70
1,720	**1,760**	8.05	7.35	6.60	6.00	5.35	4.75	4.20	3.60	3.05	2.50	1.95
1,760	**1,800**	8.40	7.70	6.95	6.30	5.65	5.05	4.45	3.90	3.35	2.75	2.20
1,800	**1,840**	8.80	8.05	7.30	6.60	5.95	5.35	4.70	4.15	3.60	3.05	2.50
1,840	**1,880**	9.20	8.40	7.65	6.90	6.25	5.65	5.00	4.40	3.85	3.30	2.75
1,880	**1,920**	9.60	8.80	8.00	7.25	6.55	5.95	5.30	4.70	4.15	3.55	3.00
1,920	**1,960**	10.00	9.20	8.35	7.60	6.90	6.25	5.60	5.00	4.40	3.85	3.30
1,960	**2,000**	10.40	9.60	8.75	7.95	7.25	6.55	5.90	5.30	4.65	4.10	3.55
2,000	**2,040**	10.80	9.95	9.15	8.30	7.60	6.85	6.20	5.60	4.95	4.40	3.80
2,040	**2,080**	11.20	10.35	9.55	8.70	7.95	7.20	6.50	5.90	5.25	4.65	4.10
2,080	**2,120**	11.60	10.75	9.95	9.10	8.30	7.55	6.85	6.20	5.55	4.95	4.35
2,120	**2,160**	12.00	11.15	10.35	9.50	8.70	7.90	7.20	6.50	5.85	5.25	4.60
2,160	**2,200**	12.40	11.55	10.75	9.90	9.10	8.25	7.55	6.80	6.15	5.55	4.90
2,200	**2,240**	12.75	11.95	11.15	10.30	9.50	8.65	7.90	7.15	6.45	5.85	5.20
2,240	**2,280**	13.15	12.35	11.50	10.70	9.85	9.05	8.25	7.50	6.75	6.15	5.50
2,280	**2,320**	13.55	12.75	11.90	11.10	10.25	9.45	8.60	7.85	7.10	6.45	5.80
2,320	**2,360**	13.95	13.15	12.30	11.50	10.65	9.85	9.00	8.20	7.45	6.75	6.10
2,360	**2,400**	14.35	13.55	12.70	11.90	11.05	10.25	9.40	8.60	7.85	7.10	6.40
2,400	**2,440**	14.75	13.95	13.10	12.30	11.45	10.65	9.80	9.00	8.20	7.45	6.70
2,440	**2,480**	15.15	14.30	13.50	12.65	11.85	11.05	10.20	9.40	8.55	7.80	7.05
2,480	**2,520**	15.60	14.70	13.90	13.05	12.25	11.40	10.60	9.80	8.95	8.15	7.40
2,520	**2,560**	16.00	15.15	14.30	13.45	12.65	11.80	11.00	10.15	9.35	8.50	7.75
2,560	**2,600**	16.40	15.55	14.70	13.85	13.05	12.20	11.40	10.55	9.75	8.90	8.10
2,600	**2,640**	16.85	15.95	15.10	14.25	13.45	12.60	11.80	10.95	10.15	9.30	8.50
2,640	**2,680**	17.25	16.40	15.50	14.65	13.85	13.00	12.20	11.35	10.55	9.70	8.90
2,680	**2,720**	17.65	16.80	15.95	15.05	14.20	13.40	12.60	11.75	10.95	10.10	9.30
$2,720 & OVER		Use Method II, “Exact Calculation Method,” on pages 16 and 17.										

Method I

Table IV

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

MONTHLY

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										
$0	**$200**											
200	**400**											
400	**460**											
460	**480**											
480	**500**											
500	**520**											
520	**540**											
540	**560**											
560	**580**											
580	**600**											
600	**640**											
640	**680**											
680	**720**	$0.25										
720	**760**	0.50										
760	**800**	0.80	$0.25									
800	**840**	1.05	0.50									
840	**880**	1.30	0.75	$0.20								
880	**920**	1.60	1.05	0.45								
920	**960**	1.85	1.30	0.75	$0.20							
960	**1,000**	2.15	1.55	1.00	0.45							
1,000	**1,040**	2.40	1.85	1.30	0.70	$0.15						
1,040	**1,080**	2.65	2.10	1.55	1.00	0.45						
1,080	**1,120**	2.95	2.35	1.80	1.25	0.70	$0.15					
1,120	**1,160**	3.20	2.65	2.10	1.50	0.95	0.40					
1,160	**1,200**	3.45	2.90	2.35	1.80	1.25	0.70	$0.10				
1,200	**1,240**	3.75	3.20	2.60	2.05	1.50	0.95	0.40				
1,240	**1,280**	4.00	3.45	2.90	2.35	1.75	1.20	0.65	$0.10			
1,280	**1,320**	4.25	3.70	3.15	2.60	2.05	1.50	0.90	0.35			
1,320	**1,360**	4.55	4.00	3.40	2.85	2.30	1.75	1.20	0.65	$0.05		
1,360	**1,400**	4.80	4.25	3.70	3.15	2.55	2.00	1.45	0.90	0.35		
1,400	**1,440**	5.10	4.50	3.95	3.40	2.85	2.30	1.75	1.15	0.60	$0.05	
1,440	**1,480**	5.40	4.80	4.25	3.65	3.10	2.55	2.00	1.45	0.90	0.30	
1,480	**1,520**	5.70	5.10	4.50	3.95	3.40	2.80	2.25	1.70	1.15	0.60	$0.05
1,520	**1,560**	6.00	5.40	4.75	4.20	3.65	3.10	2.55	1.95	1.40	0.85	0.30
1,560	**1,600**	6.30	5.70	5.05	4.45	3.90	3.35	2.80	2.25	1.70	1.10	0.55
1,600	**1,640**	6.60	6.00	5.35	4.75	4.20	3.60	3.05	2.50	1.95	1.40	0.85
1,640	**1,680**	6.95	6.30	5.65	5.05	4.45	3.90	3.35	2.75	2.20	1.65	1.10
1,680	**1,720**	7.30	6.60	5.95	5.35	4.70	4.15	3.60	3.05	2.50	1.95	1.35
1,720	**1,760**	7.65	6.90	6.25	5.65	5.00	4.45	3.85	3.30	2.75	2.20	1.65
1,760	**1,800**	8.00	7.30	6.55	5.95	5.30	4.70	4.15	3.60	3.00	2.45	1.90
1,800	**1,840**	8.35	7.65	6.90	6.25	5.60	5.00	4.40	3.85	3.30	2.75	2.15
1,840	**1,880**	8.75	8.00	7.25	6.55	5.90	5.30	4.65	4.10	3.55	3.00	2.45
1,880	**1,920**	9.15	8.35	7.60	6.85	6.20	5.60	4.95	4.40	3.80	3.25	2.70
1,920	**1,960**	9.55	8.75	7.95	7.20	6.50	5.90	5.25	4.65	4.10	3.55	3.00
1,960	**2,000**	9.95	9.10	8.30	7.55	6.85	6.20	5.55	4.95	4.35	3.80	3.25
2,000	**2,040**	10.35	9.50	8.70	7.90	7.20	6.50	5.85	5.25	4.65	4.05	3.50
2,040	**2,080**	10.75	9.90	9.10	8.25	7.55	6.80	6.15	5.55	4.90	4.35	3.80
2,080	**2,120**	11.15	10.30	9.50	8.65	7.90	7.15	6.45	5.85	5.20	4.60	4.05
2,120	**2,160**	11.55	10.70	9.90	9.05	8.25	7.50	6.80	6.15	5.50	4.90	4.30
2,160	**2,200**	11.90	11.10	10.30	9.45	8.65	7.85	7.15	6.45	5.80	5.20	4.60
2,200	**2,240**	12.30	11.50	10.65	9.85	9.05	8.20	7.50	6.75	6.10	5.50	4.85
2,240	**2,280**	12.70	11.90	11.05	10.25	9.40	8.60	7.85	7.10	6.40	5.80	5.15
2,280	**2,320**	13.10	12.30	11.45	10.65	9.80	9.00	8.20	7.45	6.70	6.10	5.45
2,320	**2,360**	13.50	12.70	11.85	11.05	10.20	9.40	8.55	7.80	7.05	6.40	5.75
2,360	**2,400**	13.90	13.10	12.25	11.45	10.60	9.80	8.95	8.15	7.40	6.70	6.05
2,400	**2,440**	14.30	13.45	12.65	11.85	11.00	10.20	9.35	8.55	7.75	7.05	6.35
2,440	**2,480**	14.70	13.85	13.05	12.20	11.40	10.55	9.75	8.95	8.15	7.40	6.65
2,480	**2,520**	15.10	14.25	13.45	12.60	11.80	10.95	10.15	9.30	8.50	7.75	7.00
2,520	**2,560**	15.50	14.65	13.85	13.00	12.20	11.35	10.55	9.70	8.90	8.10	7.35
2,560	**2,600**	15.95	15.05	14.25	13.40	12.60	11.75	10.95	10.10	9.30	8.45	7.70
2,600	**2,640**	16.35	15.50	14.60	13.80	13.00	12.15	11.35	10.50	9.70	8.85	8.05
2,640	**2,680**	16.75	15.90	15.05	14.20	13.35	12.55	11.75	10.90	10.10	9.25	8.45
2,680	**2,720**	17.20	16.30	15.45	14.60	13.75	12.95	12.10	11.30	10.50	9.65	8.85
$2,720 & OVER		Use Method II, “Exact Calculation Method,” on pages 18 and 19.										

Method I

Table V

Yonkers

RESIDENT

Income Tax

Surcharge

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										
$0	**$25**											
25	**29**											
29	**30**											
30	**31**											
31	**32**											
32	**33**	$0.05										
33	**34**	0.05										
34	**35**	0.05										
35	**36**	0.05										
36	**37**	0.05	$0.05									
37	**38**	0.05	0.05									
38	**39**	0.05	0.05									
39	**40**	0.05	0.05									
40	**41**	0.10	0.05	$0.05								
41	**42**	0.10	0.05	0.05								
42	**43**	0.10	0.05	0.05								
43	**44**	0.10	0.05	0.05								
44	**45**	0.10	0.10	0.05	$0.05							
45	**46**	0.10	0.10	0.05	0.05							
46	**47**	0.10	0.10	0.05	0.05							
47	**48**	0.15	0.10	0.10	0.05							
48	**49**	0.15	0.10	0.10	0.05	$0.05						
49	**50**	0.15	0.10	0.10	0.05	0.05						
50	**52**	0.15	0.15	0.10	0.05	0.05						
52	**54**	0.15	0.15	0.10	0.10	0.05	$0.05					
54	**56**	0.20	0.15	0.15	0.10	0.05	0.05					
56	**58**	0.20	0.15	0.15	0.10	0.10	0.05	$0.05				
58	**60**	0.20	0.20	0.15	0.15	0.10	0.10	0.05				
60	**62**	0.20	0.20	0.15	0.15	0.10	0.10	0.05	$0.05			
62	**64**	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	$0.05		
64	**66**	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05		
66	**68**	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	$0.05	
68	**70**	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05	
70	**72**	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	$0.05
72	**74**	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05
74	**76**	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05
76	**78**	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05
78	**80**	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10
80	**82**	0.40	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10
82	**84**	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10
84	**86**	0.40	0.40	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10
86	**88**	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15
88	**90**	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.15	0.15
90	**92**	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15
92	**94**	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.15
94	**96**	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20
96	**98**	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20
98	**100**	0.55	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20
100	**102**	0.60	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25
102	**104**	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25
104	**106**	0.60	0.60	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25
106	**108**	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25
108	**110**	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.30	0.30
110	**112**	0.65	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35	0.30
112	**114**	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.30
114	**116**	0.70	0.70	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35
116	**118**	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40	0.35
118	**120**	0.75	0.70	0.70	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.35
120	**122**	0.80	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40
122	**124**	0.80	0.75	0.70	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.40
124	**126**	0.80	0.80	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45
126	**128**	0.85	0.80	0.75	0.70	0.70	0.65	0.60	0.55	0.55	0.50	0.45
128	**130**	0.85	0.80	0.80	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.45
$130 & OVER		Use Method II, "Exact Calculation Method," on pages 16 and 17.										

Method I

Table V

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

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										
$0	**$25**											
25	**29**											
29	**30**											
30	**31**											
31	**32**											
32	**33**											
33	**34**											
34	**35**	$0.05										
35	**36**	0.05										
36	**37**	0.05										
37	**38**	0.05										
38	**39**	0.05	$0.05									
39	**40**	0.05	0.05									
40	**41**	0.05	0.05									
41	**42**	0.05	0.05									
42	**43**	0.10	0.05	$0.05								
43	**44**	0.10	0.05	0.05								
44	**45**	0.10	0.05	0.05								
45	**46**	0.10	0.05	0.05								
46	**47**	0.10	0.10	0.05	$0.05							
47	**48**	0.10	0.10	0.05	0.05							
48	**49**	0.10	0.10	0.05	0.05							
49	**50**	0.15	0.10	0.10	0.05							
50	**52**	0.15	0.10	0.10	0.05	$0.05						
52	**54**	0.15	0.10	0.10	0.05	0.05						
54	**56**	0.15	0.15	0.10	0.10	0.05	$0.05					
56	**58**	0.20	0.15	0.15	0.10	0.05	0.05					
58	**60**	0.20	0.15	0.15	0.10	0.10	0.05	$0.05				
60	**62**	0.20	0.20	0.15	0.15	0.10	0.05	0.05				
62	**64**	0.20	0.20	0.15	0.15	0.10	0.10	0.05	$0.05			
64	**66**	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05			
66	**68**	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	$0.05		
68	**70**	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	$0.05	
70	**72**	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05	
72	**74**	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	$0.05
74	**76**	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05
76	**78**	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05
78	**80**	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05
80	**82**	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10
82	**84**	0.40	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10
84	**86**	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10
86	**88**	0.40	0.40	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10
88	**90**	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15
90	**92**	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.15	0.15
92	**94**	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15
94	**96**	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.15
96	**98**	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20
98	**100**	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20
100	**102**	0.55	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20
102	**104**	0.55	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25
104	**106**	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25
106	**108**	0.60	0.60	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25
108	**110**	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25
110	**112**	0.65	0.60	0.60	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.30
112	**114**	0.65	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35	0.30
114	**116**	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.30
116	**118**	0.70	0.65	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35
118	**120**	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40	0.35
120	**122**	0.75	0.70	0.70	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.35
122	**124**	0.80	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40
124	**126**	0.80	0.75	0.70	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.40
126	**128**	0.80	0.80	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45
128	**130**	0.85	0.80	0.75	0.70	0.70	0.65	0.60	0.55	0.55	0.50	0.45
$130 & OVER		Use Method II, “Exact Calculation Method,” on pages 18 and 19.										

Yonkers

Special Tables for Deduction and Exemption Allowances

Applicable to Method II, Exact Calculation Method for Yonkers; see pages **16** through **19**

Applicable to Dollar to Dollar Withholding Tables for Yonkers; see pages **20** and **21**

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	$28.45	$32.30	$36.15	$40.00	$43.85	$47.70	$51.55	$55.40	$59.25	$63.10	$66.95
	Married	30.60	34.45	38.30	42.15	46.00	49.85	53.70	57.55	61.40	65.25	69.10
Weekly	Single	142.30	161.55	180.80	200.05	219.30	238.55	257.80	277.05	296.30	315.55	334.80
	Married	152.90	172.15	191.40	210.65	229.90	249.15	268.40	287.65	306.90	326.15	345.40
Biweekly	Single	284.60	323.10	361.60	400.10	438.60	477.10	515.60	554.10	592.60	631.10	669.60
	Married	305.80	344.30	382.80	421.30	459.80	498.30	536.80	575.30	613.80	652.30	690.80
Semimonthly	Single	308.35	350.00	391.65	433.30	474.95	516.60	558.25	599.90	641.55	683.20	724.85
	Married	331.25	372.90	414.55	456.20	497.85	539.50	581.15	622.80	664.45	706.10	747.75
Monthly	Single	616.70	700.00	783.30	866.60	949.90	1,033.20	1,116.50	1,199.80	1,283.10	1,366.40	1,449.70
	Married	662.50	745.80	829.10	912.40	995.70	1,079.00	1,162.30	1,245.60	1,328.90	1,412.20	1,495.50
Annual	Single	7,400	8,400	9,400	10,400	11,400	12,400	13,400	14,400	15,400	16,400	17,400
	Married	7,950	8,950	9,950	10,950	11,950	12,950	13,950	14,950	15,950	16,950	17,950

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	$28.45
	Married	30.60
Weekly	Single	142.30
	Married	152.90
Biweekly	Single	284.60
	Married	305.80
Semimonthly	Single	308.35
	Married	331.25
Monthly	Single	616.70
	Married	662.50
Annual	Single	7,400
	Married	7,950

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 withholding allowances

For employers who elect to use the federal allowance amounts in computing wages after allowances, the following adjustments correct for the difference between the federal allowance of $4,150* and the New York State allowance of $1,000 according to the particular payroll period.

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

Payroll period	**Adjustment for each federal allowance**
Daily/miscellaneous	$12.10
Weekly	60.60
Biweekly	121.15
Semimonthly	131.25
Monthly	262.50
Quarterly	787.50
Semiannual	1,575.00
Annual	3,150.00

* The adjustments in Table D are based on the 2018 federal withholding allowance amount of $4,150. The federal allowance amount may be adjusted for inflation as prescribed by the Internal Revenue Code. For an annual payroll period, the adjustment for each federal allowance should be changed by subtracting $1,000 from the current federal allowance amount. Other payroll periods should be recalculated accordingly.

— Notes —

Yonkers
Method II Exact Calculation Method
Single
Instructions and Examples

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 14, 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 14 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 $600 or less, you may use the simplified Dollar to Dollar Withholding Table beginning on page 20 to find the amount to withhold. Otherwise, continue with Step 2.

Step 2 Locate the table on page 17 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. Multiply the result by 16.75% (.1675). Withhold the resulting product from wages.

Examples

Example 1:

Weekly payroll, $400 gross wages, single, 3 exemptions

1. Amount from Table A on page 14 is $200.05 for single, weekly payroll, 3 exemptions. $400 wages - $200.05 = $199.95 net wages.
2. Use Table II - A on page 17 for single, weekly payroll. Look up $199.95 and use line 2 on which $199.95 is greater than Column 1 ($163) but less than Column 2 ($225).
3. $199.95 - $163 (from Column 3, line 2) = $36.95.
4. $36.95 x .0450 (from Column 4, line 2) = $1.66.
5. $1.66 + $6.54 (from Column 5, line 2) = $8.20.
   $8.20 x .1675 = $1.37. Withhold this amount.

Example 2:

Semimonthly payroll, $5,000 gross wages, single, 1 exemption

1. Amount from Table A on page 14 is $350.00 for single, semimonthly payroll, 1 exemption. $5,000 wages - $350.00 = $4,650.00 net wages.
2. Use Table II - C on page 17 for single, semimonthly payroll. Look up $4,650.00 and use line 8 on which $4,650.00 is greater than Column 1 ($4,485) but less than Column 2 ($6,569).
3. $4,650.00 - $4,485 (from Column 3, line 8) = $165.00.
4. $165.00 x .0802 (from Column 4, line 8) = $13.23.
5. $13.23 + $274.38 (from Column 5, line 8) = $287.61.
   $287.61 x .1675 = $48.17. Withhold this amount.

Example 3:

Monthly payroll, $50,000 gross wages, single, 3 exemptions

1. Amount from Table A on page 14 is $866.60 for single, monthly payroll, 3 exemptions. $50,000 wages - $866.60 = $49,133.40 net wages.
2. Use Table II - D on page 17 for single, monthly payroll. Look up $49,133.40 and use line 11 on which $49,133.40 is greater than Column 1 ($22,117) but less than Column 2 ($89,796).
3. $49,133.40 - $22,117 (from Column 3, line 11) = $27,016.40.
4. $27,016.40 x .0735 (from Column 4, line 11) = $1,985.71.
5. $1,985.71 + $1,590.17 (from Column 5, line 11) = $3,575.88.
   $3,575.88 x .1675 = $598.96. Withhold this amount.

Example 4:

Daily payroll, $750 gross wages, single, 2 exemptions

1. Amount from Table A on page 14 is $36.15 for single, daily payroll, 2 exemptions. $750 wages - $36.15 = $713.85 net wages.
2. Use Table II - E on page 17 for single, daily payroll. Look up $713.85 and use line 9 on which $713.85 is greater than Column 1 ($606) but less than Column 2 ($828).
3. $713.85 - $606 (from Column 3, line 9) = $107.85.
4. $107.85 x .0699 (from Column 4, line 9) = $7.54.
5. $7.54 + $40.75 (from Column 5, line 9) = $48.29.
   $48.29 x .1675 = $8.09. Withhold this amount.

Table II - A Weekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 16.75% (.1675). Withhold the product
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$163	$0	0.0400	$0
2	163	225	163	0.0450	6.54
3	225	267	225	0.0525	9.31
4	267	412	267	0.0590	11.54
5	412	1,551	412	0.0621	20.04
6	1,551	1,862	1,551	0.0649	90.79
7	1,862	2,070	1,862	0.0752	110.96
8	2,070	3,032	2,070	0.0802	126.63
9	3,032	4,142	3,032	0.0699	203.75
10	4,142	5,104	4,142	0.0890	281.38
11	5,104	20,722	5,104	0.0735	366.96
12	20,722	21,684	20,722	0.5208	1,514.90
13	21,684	. . . .	21,684	0.0962	2,015.67

Table II - D Monthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 16.75% (.1675). Withhold the product
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$708	$0	0.0400	$0
2	708	975	708	0.0450	28.33
3	975	1,158	975	0.0525	40.33
4	1,158	1,783	1,158	0.0590	50.00
5	1,783	6,721	1,783	0.0621	86.83
6	6,721	8,067	6,721	0.0649	393.42
7	8,067	8,971	8,067	0.0752	480.83
8	8,971	13,138	8,971	0.0802	548.75
9	13,138	17,950	13,138	0.0699	882.92
10	17,950	22,117	17,950	0.0890	1,219.33
11	22,117	89,796	22,117	0.0735	1,590.17
12	89,796	93,963	89,796	0.5208	6,564.58
13	93,963	. . . .	93,963	0.0962	8,734.58

Table II - B Biweekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 16.75% (.1675). Withhold the product
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$327	$0	0.0400	$0
2	327	450	327	0.0450	13.08
3	450	535	450	0.0525	18.62
4	535	823	535	0.0590	23.08
5	823	3,102	823	0.0621	40.08
6	3,102	3,723	3,102	0.0649	181.58
7	3,723	4,140	3,723	0.0752	221.92
8	4,140	6,063	4,140	0.0802	253.27
9	6,063	8,285	6,063	0.0699	407.50
10	8,285	10,208	8,285	0.0890	562.77
11	10,208	41,444	10,208	0.0735	733.92
12	41,444	43,367	41,444	0.5208	3,029.81
13	43,367	. . . .	43,367	0.0962	4,031.35

Table II - E Daily Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 16.75% (.1675). Withhold the product
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$33	$0	0.0400	$0
2	33	45	33	0.0450	1.31
3	45	53	45	0.0525	1.86
4	53	82	53	0.0590	2.31
5	82	310	82	0.0621	4.01
6	310	372	310	0.0649	18.16
7	372	414	372	0.0752	22.19
8	414	606	414	0.0802	25.33
9	606	828	606	0.0699	40.75
10	828	1,021	828	0.0890	56.28
11	1,021	4,144	1,021	0.0735	73.39
12	4,144	4,337	4,144	0.5208	302.98
13	4,337	. . . .	4,337	0.0962	403.13

Table II - C Semimonthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 16.75% (.1675). Withhold the product
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$354	$0	0.0400	$0
2	354	488	354	0.0450	14.17
3	488	579	488	0.0525	20.17
4	579	892	579	0.0590	25.00
5	892	3,360	892	0.0621	43.42
6	3,360	4,033	3,360	0.0649	196.71
7	4,033	4,485	4,033	0.0752	240.42
8	4,485	6,569	4,485	0.0802	274.38
9	6,569	8,975	6,569	0.0699	441.46
10	8,975	11,058	8,975	0.0890	609.67
11	11,058	44,898	11,058	0.0735	795.08
12	44,898	46,981	44,898	0.5208	3,282.29
13	46,981	. . . .	46,981	0.0962	4,367.29

Annual Tax Rate Schedule

Line	If annual wages (after subtracting deductions and exemptions) are: At Least	But less than	Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 16.75% (.1675). The result is the annualized tax.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$8,500	$0	0.0400	$0
2	8,500	11,700	8,500	0.0450	340.00
3	11,700	13,900	11,700	0.0525	484.00
4	13,900	21,400	13,900	0.0590	600.00
5	21,400	80,650	21,400	0.0621	1,042.00
6	80,650	96,800	80,650	0.0649	4,721.00
7	96,800	107,650	96,800	0.0752	5,770.00
8	107,650	157,650	107,650	0.0802	6,585.00
9	157,650	215,400	157,650	0.0699	10,595.00
10	215,400	265,400	215,400	0.0890	14,632.00
11	265,400	1,077,550	265,400	0.0735	19,082.00
12	1,077,550	1,127,550	1,077,550	0.5208	78,775.00
13	1,127,550	. . . .	1,127,550	0.0962	104,815.00

Note: The marginal tax rate of 52.08% on Line 12 of these tables is due to the recapture of the benefits of lower rates below 8.82% over this income range.

Yonkers
Method II Exact Calculation Method
Married
Instructions and Examples

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 14, 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 14 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 $600 or less, you may use the simplified Dollar to Dollar Withholding Table beginning on page 20 to find the amount to withhold. Otherwise, continue with Step 2.

Step 2 Locate the table on page 19 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. Multiply the result by 16.75% (.1675). Withhold the resulting product from wages.

Examples

Example 1:

Weekly payroll, $400 gross wages, married, 4 exemptions

1. Amount from Table A on page 14 is $229.90 for married, weekly payroll, 4 exemptions. $400 wages - $229.90 = $170.10 net wages.
2. Use Table II - A on page 19 for married, weekly payroll. Look up $170.10 and use line 2 on which $170.10 is greater than Column 1 ($163) but less than Column 2 ($225).
3. $170.10 - $163 (from Column 3, line 2) = $7.10.
4. $7.10 x .0450 (from Column 4, line 2) = $0.32.
5. $0.32 + $6.54 (from Column 5, line 2) = $6.86.
   $6.86 x .1675 = $1.15. Withhold this amount.

Example 2:

Semimonthly payroll, $5,000 gross wages, married, 3 exemptions

1. Amount from Table A on page 14 is $456.20 for married, semimonthly payroll, 3 exemptions. $5,000 wages - $456.20 = $4,543.80 net wages.
2. Use Table II - C on page 19 for married, semimonthly payroll. Look up $4,543.80 and use line 8 on which $4,543.80 is greater than Column 1 ($4,485) but less than Column 2 ($6,569).
3. $4,543.80 - $4,485 (from Column 3, line 8) = $58.80.
4. $58.80 x .0814 (from Column 4, line 8) = $4.79.
5. $4.79 + $274.96 (from Column 5, line 8) = $279.75.
   $279.75 x .1675 = $46.86. Withhold this amount.

Example 3:

Monthly payroll, $50,000 gross wages, married, 3 exemptions

1. Amount from Table A on page 14 is $912.40 for married, monthly payroll, 3 exemptions. $50,000 wages - $912.40 = $49,087.60 net wages.
2. Use Table II - D on page 19 for married, monthly payroll. Look up $49,087.60 and use line 12 on which $49,087.60 is greater than Column 1 ($31,100) but less than Column 2 ($89,796).
3. $49,087.60 - $31,100 (from Column 3, line 12) = $17,987.60.
4. $17,987.60 x .0735 (from Column 4, line 12) = $1,322.09.
5. $1,322.09 + $2,297.58 (from Column 5, line 12) = $3,619.67.
   $3,619.67 x .1675 = $606.29. Withhold this amount.

Example 4:

Daily payroll, $750 gross wages, married, 2 exemptions

1. Amount from Table A on page 14 is $38.30 for married, daily payroll, 2 exemptions. $750 wages - $38.30 = $711.70 net wages.
2. Use Table II - E on page 19 for married, daily payroll. Look up $711.70 and use line 9 on which $711.70 is greater than Column 1 ($606) but less than Column 2 ($814).
3. $711.70 - $606 (from Column 3, line 9) = $105.70.
4. $105.70 x .0790 (from Column 4, line 9) = $8.35.
5. $8.35 + $41.03 (from Column 5, line 9) = $49.38.
   $49.38 x .1675 = $8.27. Withhold this amount.

Table II - A Weekly Payroll

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. Multiply by 16.75% (.1675). Withhold the product
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$163	$0	0.0400	$0
2	163	225	163	0.0450	6.54
3	225	267	225	0.0525	9.31
4	267	412	267	0.0590	11.54
5	412	1,551	412	0.0621	20.04
6	1,551	1,862	1,551	0.0649	90.79
7	1,862	2,070	1,862	0.0764	110.96
8	2,070	3,032	2,070	0.0814	126.90
9	3,032	4,068	3,032	0.0790	205.17
10	4,068	6,215	4,068	0.0699	287.06
11	6,215	7,177	6,215	0.0968	437.13
12	7,177	20,722	7,177	0.0735	530.21
13	20,722	41,449	20,722	0.0765	1,525.79
14	41,449	42,411	41,449	0.9454	3,111.38
15	42,411	....	42,411	0.0962	4,020.42

Table II - B Biweekly Payroll

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. Multiply by 16.75% (.1675). Withhold the product
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$327	$0	0.0400	$0
2	327	450	327	0.0450	13.08
3	450	535	450	0.0525	18.62
4	535	823	535	0.0590	23.08
5	823	3,102	823	0.0621	40.08
6	3,102	3,723	3,102	0.0649	181.58
7	3,723	4,140	3,723	0.0764	221.92
8	4,140	6,063	4,140	0.0814	253.81
9	6,063	8,137	6,063	0.0790	410.35
10	8,137	12,431	8,137	0.0699	574.12
11	12,431	14,354	12,431	0.0968	874.27
12	14,354	41,444	14,354	0.0735	1,060.42
13	41,444	82,898	41,444	0.0765	3,051.58
14	82,898	84,821	82,898	0.9454	6,222.77
15	84,821	....	84,821	0.0962	8,040.85

Table II - C Semimonthly Payroll

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. Multiply by 16.75% (.1675). Withhold the product
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$354	$0	0.0400	$0
2	354	488	354	0.0450	14.17
3	488	579	488	0.0525	20.17
4	579	892	579	0.0590	25.00
5	892	3,360	892	0.0621	43.42
6	3,360	4,033	3,360	0.0649	196.71
7	4,033	4,485	4,033	0.0764	240.42
8	4,485	6,569	4,485	0.0814	274.96
9	6,569	8,815	6,569	0.0790	444.54
10	8,815	13,467	8,815	0.0699	621.96
11	13,467	15,550	13,467	0.0968	947.13
12	15,550	44,898	15,550	0.0735	1,148.79
13	44,898	89,806	44,898	0.0765	3,305.88
14	89,806	91,890	89,806	0.9454	6,741.33
15	91,890	....	91,890	0.0962	8,710.92

Table II - D Monthly Payroll

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. Multiply by 16.75% (.1675). Withhold the product
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$708	$0	0.0400	$0
2	708	975	708	0.0450	28.33
3	975	1,158	975	0.0525	40.33
4	1,158	1,783	1,158	0.0590	50.00
5	1,783	6,721	1,783	0.0621	86.83
6	6,721	8,067	6,721	0.0649	393.42
7	8,067	8,971	8,067	0.0764	480.83
8	8,971	13,138	8,971	0.0814	549.92
9	13,138	17,629	13,138	0.0790	889.08
10	17,629	26,933	17,629	0.0699	1,243.92
11	26,933	31,100	26,933	0.0968	1,894.25
12	31,100	89,796	31,100	0.0735	2,297.58
13	89,796	179,613	89,796	0.0765	6,611.75
14	179,613	183,779	179,613	0.9454	13,482.67
15	183,779	....	183,779	0.0962	17,421.83

Table II - E Daily Payroll

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. Multiply by 16.75% (.1675). Withhold the product
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$33	$0	0.0400	$0
2	33	45	33	0.0450	1.31
3	45	53	45	0.0525	1.86
4	53	82	53	0.0590	2.31
5	82	310	82	0.0621	4.01
6	310	372	310	0.0649	18.16
7	372	414	372	0.0764	22.19
8	414	606	414	0.0814	25.38
9	606	814	606	0.0790	41.03
10	814	1,243	814	0.0699	57.41
11	1,243	1,435	1,243	0.0968	87.43
12	1,435	4,144	1,435	0.0735	106.04
13	4,144	8,290	4,144	0.0765	305.16
14	8,290	8,482	8,290	0.9454	622.28
15	8,482	....	8,482	0.0962	804.08

Annual Tax Rate Schedule

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. Multiply by 16.75% (.1675). The result is the annualized tax.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$8,500	$0	0.0400	$0
2	8,500	11,700	8,500	0.0450	340.00
3	11,700	13,900	11,700	0.0525	484.00
4	13,900	21,400	13,900	0.0590	600.00
5	21,400	80,650	21,400	0.0621	1,042.00
6	80,650	96,800	80,650	0.0649	4,721.00
7	96,800	107,650	96,800	0.0764	5,770.00
8	107,650	157,650	107,650	0.0814	6,599.00
9	157,650	211,550	157,650	0.0790	10,669.00
10	211,550	323,200	211,550	0.0699	14,927.00
11	323,200	373,200	323,200	0.0968	22,731.00
12	373,200	1,077,550	373,200	0.0735	27,571.00
13	1,077,550	2,155,350	1,077,550	0.0765	79,341.00
14	2,155,350	2,205,350	2,155,350	0.9454	161,792.00
15	2,205,350	....	2,205,350	0.0962	209,062.00

Note: The marginal tax rate of 94.54% on Line 14 of these tables is due to the recapture of the benefits of lower rates below 8.82% over this income range.

Yonkers

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 method on pages 16 through 19, for net taxable weekly wages paid up to $600. Before using this table, use page 14 to find amounts to be subtracted from gross weekly wages. For wages over $600, use the exact calculation method on pages 16 through 19.

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	$0.01	**$51**	$0.34	**$101**	$0.68	**$151**	$1.01	**$201**	$1.38	**$251**	$1.79
2	0.01	**52**	0.35	**102**	0.68	**152**	1.02	**202**	1.39	**252**	1.80
3	0.02	**53**	0.36	**103**	0.69	**153**	1.03	**203**	1.39	**253**	1.81
4	0.03	**54**	0.36	**104**	0.70	**154**	1.03	**204**	1.40	**254**	1.81
5	0.03	**55**	0.37	**105**	0.70	**155**	1.04	**205**	1.41	**255**	1.82
6	0.04	**56**	0.38	**106**	0.71	**156**	1.05	**206**	1.42	**256**	1.83
7	0.05	**57**	0.38	**107**	0.72	**157**	1.05	**207**	1.42	**257**	1.84
8	0.05	**58**	0.39	**108**	0.72	**158**	1.06	**208**	1.43	**258**	1.85
9	0.06	**59**	0.40	**109**	0.73	**159**	1.07	**209**	1.44	**259**	1.86
10	0.07	**60**	0.40	**110**	0.74	**160**	1.07	**210**	1.45	**260**	1.87
11	0.07	**61**	0.41	**111**	0.74	**161**	1.08	**211**	1.45	**261**	1.88
12	0.08	**62**	0.42	**112**	0.75	**162**	1.09	**212**	1.46	**262**	1.88
13	0.09	**63**	0.42	**113**	0.76	**163**	1.09	**213**	1.47	**263**	1.89
14	0.09	**64**	0.43	**114**	0.76	**164**	1.10	**214**	1.48	**264**	1.90
15	0.10	**65**	0.44	**115**	0.77	**165**	1.11	**215**	1.48	**265**	1.91
16	0.11	**66**	0.44	**116**	0.78	**166**	1.11	**216**	1.49	**266**	1.92
17	0.11	**67**	0.45	**117**	0.78	**167**	1.12	**217**	1.50	**267**	1.93
18	0.12	**68**	0.46	**118**	0.79	**168**	1.13	**218**	1.51	**268**	1.94
19	0.13	**69**	0.46	**119**	0.80	**169**	1.14	**219**	1.51	**269**	1.95
20	0.13	**70**	0.47	**120**	0.80	**170**	1.14	**220**	1.52	**270**	1.96
21	0.14	**71**	0.48	**121**	0.81	**171**	1.15	**221**	1.53	**271**	1.97
22	0.15	**72**	0.48	**122**	0.82	**172**	1.16	**222**	1.54	**272**	1.98
23	0.15	**73**	0.49	**123**	0.82	**173**	1.17	**223**	1.54	**273**	1.99
24	0.16	**74**	0.50	**124**	0.83	**174**	1.17	**224**	1.55	**274**	2.00
25	0.17	**75**	0.50	**125**	0.84	**175**	1.18	**225**	1.56	**275**	2.01
26	0.17	**76**	0.51	**126**	0.84	**176**	1.19	**226**	1.57	**276**	2.02
27	0.18	**77**	0.52	**127**	0.85	**177**	1.20	**227**	1.58	**277**	2.03
28	0.19	**78**	0.52	**128**	0.86	**178**	1.20	**228**	1.59	**278**	2.04
29	0.19	**79**	0.53	**129**	0.86	**179**	1.21	**229**	1.59	**279**	2.05
30	0.20	**80**	0.54	**130**	0.87	**180**	1.22	**230**	1.60	**280**	2.06
31	0.21	**81**	0.54	**131**	0.88	**181**	1.23	**231**	1.61	**281**	2.07
32	0.21	**82**	0.55	**132**	0.88	**182**	1.23	**232**	1.62	**282**	2.08
33	0.22	**83**	0.56	**133**	0.89	**183**	1.24	**233**	1.63	**283**	2.09
34	0.23	**84**	0.56	**134**	0.90	**184**	1.25	**234**	1.64	**284**	2.10
35	0.23	**85**	0.57	**135**	0.90	**185**	1.26	**235**	1.65	**285**	2.11
36	0.24	**86**	0.58	**136**	0.91	**186**	1.27	**236**	1.66	**286**	2.12
37	0.25	**87**	0.58	**137**	0.92	**187**	1.27	**237**	1.66	**287**	2.13
38	0.25	**88**	0.59	**138**	0.92	**188**	1.28	**238**	1.67	**288**	2.14
39	0.26	**89**	0.60	**139**	0.93	**189**	1.29	**239**	1.68	**289**	2.15
40	0.27	**90**	0.60	**140**	0.94	**190**	1.30	**240**	1.69	**290**	2.16
41	0.27	**91**	0.61	**141**	0.94	**191**	1.30	**241**	1.70	**291**	2.17
42	0.28	**92**	0.62	**142**	0.95	**192**	1.31	**242**	1.71	**292**	2.18
43	0.29	**93**	0.62	**143**	0.96	**193**	1.32	**243**	1.72	**293**	2.19
44	0.29	**94**	0.63	**144**	0.96	**194**	1.33	**244**	1.73	**294**	2.20
45	0.30	**95**	0.64	**145**	0.97	**195**	1.33	**245**	1.73	**295**	2.21
46	0.31	**96**	0.64	**146**	0.98	**196**	1.34	**246**	1.74	**296**	2.22
47	0.31	**97**	0.65	**147**	0.98	**197**	1.35	**247**	1.75	**297**	2.23
48	0.32	**98**	0.66	**148**	0.99	**198**	1.36	**248**	1.76	**298**	2.24
49	0.33	**99**	0.66	**149**	1.00	**199**	1.36	**249**	1.77	**299**	2.25
50	0.34	**100**	0.67	**150**	1.01	**200**	1.37	**250**	1.78	**300**	2.26

(continued on next page)

Yonkers

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	$2.27	**$351**	$2.76	**$401**	$3.25	**$451**	$3.77	**$501**	$4.29	**$551**	$4.81
302	2.28	**352**	2.77	**402**	3.26	**452**	3.78	**502**	4.30	**552**	4.82
303	2.29	**353**	2.78	**403**	3.27	**453**	3.79	**503**	4.31	**553**	4.83
304	2.30	**354**	2.79	**404**	3.28	**454**	3.80	**504**	4.32	**554**	4.84
305	2.31	**355**	2.80	**405**	3.29	**455**	3.81	**505**	4.33	**555**	4.85
306	2.32	**356**	2.81	**406**	3.30	**456**	3.82	**506**	4.34	**556**	4.86
307	2.32	**357**	2.82	**407**	3.31	**457**	3.83	**507**	4.35	**557**	4.87
308	2.33	**358**	2.83	**408**	3.32	**458**	3.84	**508**	4.36	**558**	4.88
309	2.34	**359**	2.84	**409**	3.33	**459**	3.85	**509**	4.37	**559**	4.89
310	2.35	**360**	2.85	**410**	3.34	**460**	3.86	**510**	4.38	**560**	4.90
311	2.36	**361**	2.86	**411**	3.35	**461**	3.87	**511**	4.39	**561**	4.91
312	2.37	**362**	2.87	**412**	3.36	**462**	3.88	**512**	4.40	**562**	4.92
313	2.38	**363**	2.88	**413**	3.37	**463**	3.89	**513**	4.41	**563**	4.93
314	2.39	**364**	2.89	**414**	3.38	**464**	3.90	**514**	4.42	**564**	4.94
315	2.40	**365**	2.90	**415**	3.39	**465**	3.91	**515**	4.43	**565**	4.95
316	2.41	**366**	2.91	**416**	3.40	**466**	3.92	**516**	4.44	**566**	4.96
317	2.42	**367**	2.92	**417**	3.41	**467**	3.93	**517**	4.45	**567**	4.97
318	2.43	**368**	2.93	**418**	3.42	**468**	3.94	**518**	4.46	**568**	4.98
319	2.44	**369**	2.94	**419**	3.43	**469**	3.95	**519**	4.47	**569**	4.99
320	2.45	**370**	2.95	**420**	3.44	**470**	3.96	**520**	4.48	**570**	5.00
321	2.46	**371**	2.96	**421**	3.45	**471**	3.97	**521**	4.50	**571**	5.02
322	2.47	**372**	2.97	**422**	3.47	**472**	3.99	**522**	4.51	**572**	5.03
323	2.48	**373**	2.98	**423**	3.48	**473**	4.00	**523**	4.52	**573**	5.04
324	2.49	**374**	2.99	**424**	3.49	**474**	4.01	**524**	4.53	**574**	5.05
325	2.50	**375**	3.00	**425**	3.50	**475**	4.02	**525**	4.54	**575**	5.06
326	2.51	**376**	3.01	**426**	3.51	**476**	4.03	**526**	4.55	**576**	5.07
327	2.52	**377**	3.02	**427**	3.52	**477**	4.04	**527**	4.56	**577**	5.08
328	2.53	**378**	3.03	**428**	3.53	**478**	4.05	**528**	4.57	**578**	5.09
329	2.54	**379**	3.04	**429**	3.54	**479**	4.06	**529**	4.58	**579**	5.10
330	2.55	**380**	3.05	**430**	3.55	**480**	4.07	**530**	4.59	**580**	5.11
331	2.56	**381**	3.06	**431**	3.56	**481**	4.08	**531**	4.60	**581**	5.12
332	2.57	**382**	3.07	**432**	3.57	**482**	4.09	**532**	4.61	**582**	5.13
333	2.58	**383**	3.08	**433**	3.58	**483**	4.10	**533**	4.62	**583**	5.14
334	2.59	**384**	3.09	**434**	3.59	**484**	4.11	**534**	4.63	**584**	5.15
335	2.60	**385**	3.10	**435**	3.60	**485**	4.12	**535**	4.64	**585**	5.16
336	2.61	**386**	3.11	**436**	3.61	**486**	4.13	**536**	4.65	**586**	5.17
337	2.62	**387**	3.12	**437**	3.62	**487**	4.14	**537**	4.66	**587**	5.18
338	2.63	**388**	3.13	**438**	3.63	**488**	4.15	**538**	4.67	**588**	5.19
339	2.64	**389**	3.14	**439**	3.64	**489**	4.16	**539**	4.68	**589**	5.20
340	2.65	**390**	3.15	**440**	3.65	**490**	4.17	**540**	4.69	**590**	5.21
341	2.66	**391**	3.16	**441**	3.66	**491**	4.18	**541**	4.70	**591**	5.22
342	2.67	**392**	3.16	**442**	3.67	**492**	4.19	**542**	4.71	**592**	5.23
343	2.68	**393**	3.17	**443**	3.68	**493**	4.20	**543**	4.72	**593**	5.24
344	2.69	**394**	3.18	**444**	3.69	**494**	4.21	**544**	4.73	**594**	5.25
345	2.70	**395**	3.19	**445**	3.70	**495**	4.22	**545**	4.74	**595**	5.26
346	2.71	**396**	3.20	**446**	3.71	**496**	4.23	**546**	4.76	**596**	5.28
347	2.72	**397**	3.21	**447**	3.73	**497**	4.25	**547**	4.77	**597**	5.29
348	2.73	**398**	3.22	**448**	3.74	**498**	4.26	**548**	4.78	**598**	5.30
349	2.74	**399**	3.23	**449**	3.75	**499**	4.27	**549**	4.79	**599**	5.31
350	2.75	**400**	3.24	**450**	3.76	**500**	4.28	**550**	4.80	**600**	5.32

Yonkers - Nonresident Earnings Tax

Method VI

Wage Bracket Tables

Select the appropriate table for the payroll period covered.

WEEKLY

Gross pay		Tax to be withheld
At least	But less than	
$0	$77	$0.00
77	83	0.10
83	93	0.15
93	103	0.20
103	113	0.25
113	123	0.30
123	133	0.35
133	143	0.40
143	153	0.45
153	163	0.50
163	173	0.55
173	183	0.60
183	193	0.65
193	204	0.80
204	214	0.85
214	224	0.90
224	234	0.95
234	244	1.00
244	254	1.05
254	264	1.10
264	274	1.15
274	284	1.20
284	294	1.25
294	304	1.30
304	314	1.35
314	324	1.40
324	334	1.45
334	344	1.50
344	354	1.55
354	364	1.60
364	374	1.65
374	385	1.70
385	395	1.85
395	405	1.90
405	415	1.95
415	425	2.00
425	435	2.05
435	445	2.10
445	455	2.15
455	465	2.20
465	475	2.25
475	485	2.30
485	495	2.35
495	505	2.40
505	515	2.45
515	525	2.50
525	535	2.55
535	545	2.60
545	555	2.65
555	565	2.70
565	575	2.75
575	577	2.80

For wages of $577 or more, multiply amount by 0.50%.

BIWEEKLY

Gross pay		Tax to be withheld
At least	But less than	
$0	$154	$0.00
154	166	0.20
166	186	0.30
186	206	0.40
206	226	0.50
226	246	0.60
246	266	0.70
266	286	0.80
286	306	0.90
306	326	1.00
326	346	1.10
346	366	1.20
366	385	1.30
385	387	1.50
387	407	1.60
407	427	1.70
427	447	1.80
447	467	1.90
467	487	2.00
487	507	2.10
507	527	2.20
527	547	2.30
547	567	2.40
567	587	2.50
587	607	2.60
607	627	2.70
627	647	2.80
647	667	2.90
667	687	3.00
687	707	3.10
707	727	3.20
727	747	3.30
747	767	3.40
767	770	3.50
770	789	3.70
789	809	3.80
809	829	3.90
829	849	4.00
849	869	4.10
869	889	4.20
889	909	4.30
909	929	4.40
929	949	4.50
949	969	4.60
969	989	4.70
989	1,009	4.80
1,009	1,029	4.90
1,029	1,049	5.00
1,049	1,069	5.10
1,069	1,089	5.20
1,089	1,109	5.30
1,109	1,129	5.40
1,129	1,149	5.50
1,149	1,154	5.60

For wages of $1,154 or more, multiply amount by 0.50%.

SEMIMONTHLY

Gross pay		Tax to be withheld
At least	But less than	
$0	$167	$0.00
167	175	0.20
175	195	0.30
195	215	0.40
215	235	0.50
235	255	0.60
255	275	0.70
275	295	0.80
295	315	0.90
315	335	1.00
335	355	1.10
355	375	1.20
375	395	1.30
395	415	1.40
415	417	1.50
417	434	1.70
434	454	1.80
454	474	1.90
474	494	2.00
494	514	2.10
514	534	2.20
534	554	2.30
554	574	2.40
574	594	2.50
594	614	2.60
614	634	2.70
634	654	2.80
654	674	2.90
674	694	3.00
694	714	3.10
714	734	3.20
734	754	3.30
754	774	3.40
774	794	3.50
794	814	3.60
814	834	3.70
834	852	4.00
852	872	4.10
872	892	4.20
892	912	4.30
912	932	4.40
932	952	4.50
952	972	4.60
972	992	4.70
992	1,012	4.80
1,012	1,032	4.90
1,032	1,052	5.00
1,052	1,072	5.10
1,072	1,092	5.20
1,092	1,112	5.30
1,112	1,132	5.40
1,132	1,152	5.50
1,152	1,172	5.60
1,172	1,192	5.70
1,192	1,212	5.80
1,212	1,232	5.90
1,232	1,251	6.00

For wages of $1,251 or more, multiply amount by 0.50%.

MONTHLY

Gross pay		Tax to be withheld
At least	But less than	
$0	$334	$0.00
334	350	0.40
350	390	0.60
390	430	0.80
430	470	1.00
470	510	1.20
510	550	1.40
550	590	1.60
590	630	1.80
630	670	2.00
670	710	2.20
710	750	2.40
750	790	2.60
790	830	2.80
830	834	3.00
834	867	3.40
867	907	3.60
907	947	3.80
947	987	4.00
987	1,027	4.20
1,027	1,067	4.40
1,067	1,107	4.60
1,107	1,147	4.80
1,147	1,187	5.00
1,187	1,227	5.20
1,227	1,267	5.40
1,267	1,307	5.60
1,307	1,347	5.80
1,347	1,387	6.00
1,387	1,427	6.20
1,427	1,467	6.40
1,467	1,507	6.60
1,507	1,547	6.80
1,547	1,587	7.00
1,587	1,627	7.20
1,627	1,667	7.40
1,667	1,704	8.00
1,704	1,744	8.20
1,744	1,784	8.40
1,784	1,824	8.60
1,824	1,864	8.80
1,864	1,904	9.00
1,904	1,944	9.20
1,944	1,984	9.40
1,984	2,024	9.60
2,024	2,064	9.80
2,064	2,104	10.00
2,104	2,144	10.20
2,144	2,184	10.40
2,184	2,224	10.60
2,224	2,264	10.80
2,264	2,304	11.00
2,304	2,344	11.20
2,344	2,384	11.40
2,384	2,424	11.60
2,424	2,464	11.80
2,464	2,501	12.00

For wages of $2,501 or more, multiply amount by 0.50%.

DAILY

Gross pay		Tax to be withheld
At least	But less than	
$0	$16	$0.00
16	27	0.05
27	39	0.10
39	43	0.15
43	53	0.20
53	63	0.25
63	73	0.30
73	77	0.35
77	89	0.40
89	99	0.45
99	109	0.50
109	116	0.55

For wages of $116 or more, multiply amount by 0.50%.

Yonkers - Nonresident Earnings Tax

Method VII - Exact Calculation Method

This method is for employees residing outside Yonkers who earn wages in Yonkers paid by an employer maintaining an office or transacting business within New York State.

This method applies the tax rate of 0.50% (.0050) to the wages remaining after the allowed exclusion is subtracted. It includes a provision for no withholding if wages are less than an indicated amount of wages.

Table II - A Weekly Payroll

Line number	If wages are: At least	But less than	The exemption amount is
	Column 1	Column 2	Column 3
1	$0	$77	No tax withheld
2	77	192	$58
3	192	385	38
4	385	577	19
5	577		0

Table II - B Biweekly Payroll

Line number	If wages are: At least	But less than	The exemption amount is
	Column 1	Column 2	Column 3
1	$0	$154	No tax withheld
2	154	385	$115
3	385	769	77
4	769	1,154	38
5	1,154		0

Table II - C Semimonthly Payroll

Line number	If wages are: At least	But less than	The exemption amount is
	Column 1	Column 2	Column 3
1	$0	$167	No tax withheld
2	167	417	$125
3	417	833	83
4	833	1,250	42
5	1,250		0

Table II - D Monthly Payroll

Line number	If wages are: At least	But less than	The exemption amount is
	Column 1	Column 2	Column 3
1	$0	$333	No tax withheld
2	333	833	$250
3	833	1,667	167
4	1,667	2,500	83
5	2,500		0

Table II - E Daily Payroll

Line number	If wages are: At least	But less than	The exemption amount is
	Column 1	Column 2	Column 3
1	$0	$15	No tax withheld
2	15	38	$12
3	38	77	8
4	77	115	4
5	115		0

Steps for computing the amount of nonresident earnings tax to be withheld:

Step 1 – Find the proper table in the Table II series above, according to the payroll period. Find the line on which the amount of gross wages is equal to at least Column 1 and less than Column 2.

If the wages are found on line 1, there is no withholding (no further steps are needed).

Step 2 – Subtract the Column 3 exemption amount on the line found in Step 1 from the gross wages.

Step 3 – Multiply the result of Step 2 by 0.50% (.0050). The product is the amount of tax to withhold each pay period.

Example 1:

Weekly payroll, $75 gross wages

Step 1 Use Table II - A for weekly payroll. Wages of $75 are found on line 1, since $75 is at least $0 and less than $77. No tax is to be withheld from these wages.

Example 2:

Weekly payroll, $200 gross wages

Step 1 Use Table II - A for weekly payroll. Use line 3 ($200 is at least $192 and less than $385).

Step 2 $200 - $38 (exemption) = $162

Step 3 $162 x .0050 = $0.81

Example 3:

Semimonthly payroll, $400 gross wages

Step 1 Use Table II - C for semimonthly payroll. Use line 2 ($400 is at least $167 and less than $417).

Step 2 $400 - $125 (exemption) = $275

Step 3 $275 x .0050 = $1.38

Yonkers - Nonresident Earnings Tax

Method VIII - Annualized Tax Method

This method is for employees residing outside Yonkers who earn wages in Yonkers paid by an employer maintaining an office or transacting business within New York State.

This method annualizes the pay for a given payroll period, computes the tax liability for the year, and divides the annual tax by the number of payroll periods for the tax to be withheld. This is the recommended method when the pay is steady, with little or no fluctuation, because a single computation for an employee may suffice for the year.

Table P Annual Factors

Daily	Weekly	Biweekly	Semimonthly	Monthly
260	52	26	24	12

Annual Tax Rate Schedule

The Yonkers nonresident earnings tax rate is .50%

Withholding is not required for annualized pay that is less than $4,000.

Line number	If annualized pay is: Over Column 1	But not over Column 2	The annualized exclusion is Column 3
1	$0	$3,999.99	No tax withheld
2	3,999.99	10,000	$3,000
3	10,000	20,000	2,000
4	20,000	30,000	1,000
5	30,000		0

Steps for computing the amount of nonresident earnings tax to be withheld:

Step 1 Multiply gross wages for the payroll period by the number of payroll periods in the year, as found in Table P above. This is the amount of annualized pay.

Step 2 Find the line in the Annual Tax Rate Schedule (at left) on which the annualized pay is more than the amount in Column 1 but not more than the amount in Column 2.

If the annualized pay is found on line 1 (i.e., it is over $0 but not over $3,999.99), there is no withholding required (and no further steps are needed).

Step 3 Subtract the exemption amount found in Column 3 on the line found in Step 2 from the annualized pay found in step 1.

Step 4 Multiply the result from Step 3 by the tax rate, which is .50% (.0050).

Step 5 Divide the result from Step 4 by the number of payroll periods, which is the same number found in Table P and used in Step 1.

Example 1:

Weekly payroll, $75 gross wages

Step 1 The annual factor for weekly wages found in Table P is 52. $75 X 52 = $3,900

Step 2 $3,900 is found on line 1 since it is over $0 but not over $3,999.99. No tax is to be withheld.

Example 2:

Weekly payroll, $200 gross wages

Step 1 The annual factor for weekly wages found in Table P is 52. $200 X 52 = $10,400

Step 2 $10,400 is found on line 3 since it is over $10,000 but not over $20,000.

Step 3 $10,400 - $2,000 = $8,400

Step 4 $8,400 X .0050 = $42.00

Step 5 $42/52 = $.81 Withhold this amount

Example 3:

Semimonthly payroll, $400 gross wages

Step 1 The annual factor for semimonthly wages found in Table P is 24. $400 X 24 = $9,600

Step 2 $9,600 is found on line 2 since it is over $3,999.99 but not over $10,000.

Step 3 $9,600 - $3,000 = $6,600

Step 4 $6,600 X .0050 = $33.00

Step 5 $33.00/24 = $1.38 Withhold this amount

Yonkers
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 ÷ 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) ÷ 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 1: Yonkers - Resident Tax

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

(1) Factor = 3
(2) $6,750 ÷ 3 = $2,250
(3) Refer to Yonkers Resident Monthly Married Table (page 11). Withholding tax on $2,250 wages, 2 exemptions = $11.05.
(4) $11.05 x 3 = $33.15

Example 2: Yonkers - Nonresident Earnings Tax

Quarterly wages of $6,750:

(1) Factor = 3
(2) $6,750 ÷ 3 = $2,250
(3) Refer to Yonkers Nonresident table, Monthly column (page 22). Withholding tax on $2,250 wages = $10.80.
(4) $10.80 x 3 = $32.40

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.

Dated: Albany, New York
December 4, 2018

Nonie Manion
First Deputy Commissioner of
Taxation and Finance