

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
COMMISSIONER OF TAXATION AND FINANCE

Pursuant to the authority contained in subdivision First of section 171, paragraph (1) of subsection (a) of section 671, subsection (a) of section 697, section 1321, subsection (a) of section 1329, and subsection (a) of section 1332 of the Tax Law; section 15-105, subdivision (a) of section 15-108, and section 15-111 of the Code of the City of Yonkers; City of Yonkers Local Laws No. 3-2011 and No. 9-2011; Chapter 255 of the Laws of 2011, and Chapter 56 of the Laws of 2011; the Commissioner of Taxation and Finance hereby makes and adopts as an emergency measure and proposes to make and adopt as a permanent rule the following amendments to the New York State Personal Income Tax Regulations under Article 22 of the Tax Law, the City of Yonkers Income Tax Surcharge on Residents Regulations, 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:

Section 1. Subdivision (a) and paragraph (1) of subdivision (b) of section 171.4 of the New York Personal Income Tax Regulations, as published in Subchapter A of Chapter II of such Title, are amended to read as follows:

(a) “General.” The amount of New York State personal income tax to be deducted and withheld by an employer must be determined in accordance with one of the following withholding methods:

Method I – Wage Bracket Table Method

Method II – Exact Calculation Method

In case of special situations, however, an employer may apply to the Commissioner of Taxation and Finance for permission to use another method. The wage bracket table method and the exact calculation method are set out in Appendix 10 of this Title [and are also obtainable in booklet form from the Taxpayer Assistance Bureau of the Department of Taxation and Finance, or from any district tax office. Instructions for withholding, payment and reporting of New York State personal income tax are also available in booklet form]. The New York State tax tables and methods, along with forms, instructions and other guidance for withholding, payment and reporting of the New York State personal income tax are available on the Tax Department's Web site. For the rules for determining the New York State personal income tax to be withheld on supplemental wages and other rules applicable in determining the proper amount of New York State personal income tax to be withheld, see the succeeding subdivisions of this section.

(b) "Supplemental wages." (1) General. Where supplemental wages (such as bonuses, commissions, overtime pay, sales awards or tips) are paid at the same time as regular wages, the New York State personal income tax to be deducted and withheld should be determined as if the total of the supplemental and regular wages were a single wage payment for the regular payroll period. Where supplemental wages are paid at a different time, an employer may determine the New York State personal income tax to be withheld by adding the supplemental wages either to the regular wages for the current payroll period or to the regular wages for the last preceding payroll period within the same calendar year. However, if New York State personal income tax has been withheld from an employee's regular wages, an employer may withhold New York State personal income tax from the supplemental wages at a rate equal to the rate of New York State personal income tax to be withheld from the highest denominated taxable income applicable to withholding from salaries and wages (e.g., [9.77] 9.62 percent for supplemental wages paid after December 31, [2009] 2011), without any allowance for withholding exemptions.

Section 2. Subdivision (b) of section 251.1 of the City of Yonkers Income Tax Surcharge on Residents Regulations, as published in Subchapter C of Chapter II of such Title, is amended to read as follows:

(b) Supplemental wages. The provisions of section 171.4(b) of this Title with respect to the withholding of New York State personal income tax on supplemental wages shall also be applicable to the withholding of City of Yonkers income tax surcharge on residents, except with regard to the rate prescribed in such section. For City of Yonkers income tax surcharge on residents withholding purposes, an employer may withhold from the supplemental wages at a rate which is equal to the product of the rate of the City of Yonkers income tax surcharge on residents for the applicable taxable year multiplied by the rate of New York State personal income tax to be withheld from the highest denominated taxable income applicable to withholding from salaries and wages (e.g., for supplemental wages paid after [April 30, 2011] December 31, 2011, [seventeen and one-half] fifteen percent multiplied by [9.77] 9.62 percent which equals [1.70975] 1.443 percent), without any allowance for withholding exemptions.

Section 3. Appendix 10 of the Appendixes of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York is hereby REPEALED and a new Appendix 10 is added to the Appendixes of such Title 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).

| WAGES | | EXEMPTIONS CLAIMED | | | | | | | | | | 10 | |
|-------------------------|-----------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|--------|
| At | But | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | or more | |
| Least | Less Than | TAX TO BE WITHHELD | | | | | | | | | | | |
| Method I | \$0 | \$100 | \$0.00 | | | | | | | | | | |
| | 100 | 105 | 0.00 | | | | | | | | | | |
| Table I | 105 | 110 | 0.00 | | | | | | | | | | |
| | 110 | 115 | 0.00 | | | | | | | | | | |
| | 115 | 120 | 0.00 | | | | | | | | | | |
| | 120 | 125 | 0.00 | | | | | | | | | | |
| | 125 | 130 | 0.00 | | | | | | | | | | |
| NY STATE | 130 | 135 | 0.00 | | | | | | | | | | |
| | 135 | 140 | 0.10 | | | | | | | | | | |
| Income Tax | 140 | 145 | 0.30 | | | | | | | | | | |
| | 145 | 150 | 0.50 | | | | | | | | | | |
| | 150 | 160 | 0.80 | \$0.10 | | | | | | | | | |
| | 160 | 170 | 1.20 | 0.50 | | | | | | | | | |
| | 170 | 180 | 1.60 | 0.90 | \$0.10 | | | | | | | | |
| | 180 | 190 | 2.00 | 1.30 | 0.50 | | | | | | | | |
| SINGLE | 190 | 200 | 2.40 | 1.70 | 0.90 | \$0.10 | | | | | | | |
| | 200 | 210 | 2.80 | 2.10 | 1.30 | 0.50 | | | | | | | |
| | 210 | 220 | 3.20 | 2.50 | 1.70 | 0.90 | \$0.20 | | | | | | |
| | 220 | 230 | 3.60 | 2.90 | 2.10 | 1.30 | 0.60 | | | | | | |
| | 230 | 240 | 4.00 | 3.30 | 2.50 | 1.70 | 1.00 | \$0.20 | | | | | |
| WEEKLY | 240 | 250 | 4.40 | 3.70 | 2.90 | 2.10 | 1.40 | 0.60 | | | | | |
| | 250 | 260 | 4.80 | 4.10 | 3.30 | 2.50 | 1.80 | 1.00 | \$0.20 | | | | |
| Payroll Period | 260 | 270 | 5.20 | 4.50 | 3.70 | 2.90 | 2.20 | 1.40 | 0.60 | | | | |
| | 270 | 280 | 5.60 | 4.90 | 4.10 | 3.30 | 2.60 | 1.80 | 1.00 | \$0.30 | | | |
| | 280 | 290 | 6.00 | 5.30 | 4.50 | 3.70 | 3.00 | 2.20 | 1.40 | 0.70 | | | |
| | 290 | 300 | 6.50 | 5.70 | 4.90 | 4.10 | 3.40 | 2.60 | 1.80 | 1.10 | \$0.30 | | |
| | 300 | 310 | 6.90 | 6.10 | 5.30 | 4.50 | 3.80 | 3.00 | 2.20 | 1.50 | 0.70 | | |
| | 310 | 320 | 7.40 | 6.50 | 5.70 | 4.90 | 4.20 | 3.40 | 2.60 | 1.90 | 1.10 | \$0.30 | |
| | 320 | 330 | 7.80 | 7.00 | 6.10 | 5.30 | 4.60 | 3.80 | 3.00 | 2.30 | 1.50 | 0.70 | |
| | 330 | 340 | 8.30 | 7.40 | 6.50 | 5.70 | 5.00 | 4.20 | 3.40 | 2.70 | 1.90 | 1.10 | \$0.30 |
| | 340 | 350 | 8.70 | 7.90 | 7.00 | 6.10 | 5.40 | 4.60 | 3.80 | 3.10 | 2.30 | 1.50 | 0.70 |
| | 350 | 360 | 9.20 | 8.30 | 7.40 | 6.60 | 5.80 | 5.00 | 4.20 | 3.50 | 2.70 | 1.90 | 1.10 |
| | 360 | 370 | 9.80 | 8.80 | 7.90 | 7.00 | 6.20 | 5.40 | 4.60 | 3.90 | 3.10 | 2.30 | 1.50 |
| | 370 | 380 | 10.30 | 9.30 | 8.30 | 7.50 | 6.60 | 5.80 | 5.00 | 4.30 | 3.50 | 2.70 | 1.90 |
| | 380 | 390 | 10.80 | 9.80 | 8.80 | 7.90 | 7.10 | 6.20 | 5.40 | 4.70 | 3.90 | 3.10 | 2.30 |
| | 390 | 400 | 11.40 | 10.30 | 9.30 | 8.40 | 7.50 | 6.60 | 5.80 | 5.10 | 4.30 | 3.50 | 2.70 |
| | 400 | 410 | 12.00 | 10.90 | 9.80 | 8.80 | 8.00 | 7.10 | 6.20 | 5.50 | 4.70 | 3.90 | 3.10 |
| | 410 | 420 | 12.60 | 11.50 | 10.40 | 9.40 | 8.40 | 7.50 | 6.70 | 5.90 | 5.10 | 4.30 | 3.50 |
| | 420 | 430 | 13.20 | 12.00 | 10.90 | 9.90 | 8.90 | 8.00 | 7.10 | 6.30 | 5.50 | 4.70 | 3.90 |
| | 430 | 440 | 13.80 | 12.60 | 11.50 | 10.40 | 9.40 | 8.40 | 7.60 | 6.70 | 5.90 | 5.10 | 4.30 |
| | 440 | 450 | 14.40 | 13.20 | 12.10 | 11.00 | 9.90 | 8.90 | 8.00 | 7.20 | 6.30 | 5.50 | 4.70 |
| | 450 | 460 | 15.00 | 13.80 | 12.70 | 11.50 | 10.50 | 9.40 | 8.50 | 7.60 | 6.70 | 5.90 | 5.10 |
| | 460 | 470 | 15.50 | 14.40 | 13.30 | 12.10 | 11.00 | 10.00 | 9.00 | 8.10 | 7.20 | 6.30 | 5.50 |
| | 470 | 480 | 16.10 | 15.00 | 13.90 | 12.70 | 11.60 | 10.50 | 9.50 | 8.50 | 7.60 | 6.80 | 5.90 |
| | 480 | 490 | 16.70 | 15.60 | 14.50 | 13.30 | 12.20 | 11.00 | 10.00 | 9.00 | 8.10 | 7.20 | 6.40 |
| | 490 | 500 | 17.30 | 16.20 | 15.00 | 13.90 | 12.80 | 11.60 | 10.50 | 9.50 | 8.50 | 7.70 | 6.80 |
| | 500 | 510 | 17.90 | 16.80 | 15.60 | 14.50 | 13.40 | 12.20 | 11.10 | 10.00 | 9.00 | 8.10 | 7.30 |
| | 510 | 520 | 18.50 | 17.40 | 16.20 | 15.10 | 14.00 | 12.80 | 11.70 | 10.60 | 9.60 | 8.60 | 7.70 |
| | 520 | 530 | 19.10 | 17.90 | 16.80 | 15.70 | 14.50 | 13.40 | 12.30 | 11.10 | 10.10 | 9.10 | 8.20 |
| | 530 | 540 | 19.80 | 18.50 | 17.40 | 16.30 | 15.10 | 14.00 | 12.90 | 11.70 | 10.60 | 9.60 | 8.60 |
| | 540 | 550 | 20.40 | 19.20 | 18.00 | 16.90 | 15.70 | 14.60 | 13.50 | 12.30 | 11.20 | 10.10 | 9.10 |
| | 550 | 560 | 21.00 | 19.80 | 18.60 | 17.40 | 16.30 | 15.20 | 14.00 | 12.90 | 11.80 | 10.70 | 9.60 |
| | 560 | 570 | 21.70 | 20.50 | 19.20 | 18.00 | 16.90 | 15.80 | 14.60 | 13.50 | 12.40 | 11.20 | 10.20 |
| | 570 | 580 | 22.30 | 21.10 | 19.90 | 18.60 | 17.50 | 16.40 | 15.20 | 14.10 | 13.00 | 11.80 | 10.70 |
| | 580 | 590 | 23.00 | 21.70 | 20.50 | 19.30 | 18.10 | 16.90 | 15.80 | 14.70 | 13.50 | 12.40 | 11.30 |
| | 590 | 600 | 23.60 | 22.40 | 21.10 | 19.90 | 18.70 | 17.50 | 16.40 | 15.30 | 14.10 | 13.00 | 11.90 |
| | 600 | 610 | 24.30 | 23.00 | 21.80 | 20.60 | 19.30 | 18.10 | 17.00 | 15.90 | 14.70 | 13.60 | 12.50 |
| | 610 | 620 | 24.90 | 23.70 | 22.40 | 21.20 | 20.00 | 18.70 | 17.60 | 16.40 | 15.30 | 14.20 | 13.00 |
| | 620 | 630 | 25.60 | 24.30 | 23.10 | 21.80 | 20.60 | 19.40 | 18.20 | 17.00 | 15.90 | 14.80 | 13.60 |
| | 630 | 640 | 26.20 | 25.00 | 23.70 | 22.50 | 21.20 | 20.00 | 18.80 | 17.60 | 16.50 | 15.40 | 14.20 |
| | 640 | 650 | 26.90 | 25.60 | 24.40 | 23.10 | 21.90 | 20.70 | 19.40 | 18.20 | 17.10 | 15.90 | 14.80 |
| \$650 & OVER | | Use Method II, "Exact Calculation Method," on pages 16 and 17. | | | | | | | | | | | |

| WAGES | | EXEMPTIONS CLAIMED | | | | | | | | | | 10 |
|-------|-----------|--------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| At | But | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | or more |
| Least | Less Than | TAX TO BE WITHHELD | | | | | | | | | | |
| \$0 | \$100 | \$0.00 | | | | | | | | | | |
| 100 | 105 | 0.00 | | | | | | | | | | |
| 105 | 110 | 0.00 | | | | | | | | | | |
| 110 | 115 | 0.00 | | | | | | | | | | |
| 115 | 120 | 0.00 | | | | | | | | | | |
| 120 | 125 | 0.00 | | | | | | | | | | |
| 125 | 130 | 0.00 | | | | | | | | | | |
| 130 | 135 | 0.00 | | | | | | | | | | |
| 135 | 140 | 0.00 | | | | | | | | | | |
| 140 | 145 | 0.00 | | | | | | | | | | |
| 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 | \$0.10 | | | | | | | | |
| 190 | 200 | 2.10 | 1.30 | 0.50 | | | | | | | | |
| 200 | 210 | 2.50 | 1.70 | 0.90 | \$0.10 | | | | | | | |
| 210 | 220 | 2.90 | 2.10 | 1.30 | 0.50 | | | | | | | |
| 220 | 230 | 3.30 | 2.50 | 1.70 | 0.90 | \$0.20 | | | | | | |
| 230 | 240 | 3.70 | 2.90 | 2.10 | 1.30 | 0.60 | | | | | | |
| 240 | 250 | 4.10 | 3.30 | 2.50 | 1.70 | 1.00 | \$0.20 | | | | | |
| 250 | 260 | 4.50 | 3.70 | 2.90 | 2.10 | 1.40 | 0.60 | | | | | |
| 260 | 270 | 4.90 | 4.10 | 3.30 | 2.50 | 1.80 | 1.00 | \$0.20 | | | | |
| 270 | 280 | 5.30 | 4.50 | 3.70 | 2.90 | 2.20 | 1.40 | 0.60 | | | | |
| 280 | 290 | 5.70 | 4.90 | 4.10 | 3.30 | 2.60 | 1.80 | 1.00 | \$0.30 | | | |
| 290 | 300 | 6.10 | 5.30 | 4.50 | 3.70 | 3.00 | 2.20 | 1.40 | 0.70 | | | |
| 300 | 310 | 6.50 | 5.70 | 4.90 | 4.10 | 3.40 | 2.60 | 1.80 | 1.10 | \$0.30 | | |
| 310 | 320 | 6.90 | 6.10 | 5.30 | 4.50 | 3.80 | 3.00 | 2.20 | 1.50 | 0.70 | | |
| 320 | 330 | 7.40 | 6.50 | 5.70 | 4.90 | 4.20 | 3.40 | 2.60 | 1.90 | 1.10 | \$0.30 | |
| 330 | 340 | 7.80 | 7.00 | 6.10 | 5.30 | 4.60 | 3.80 | 3.00 | 2.30 | 1.50 | 0.70 | |
| 340 | 350 | 8.30 | 7.40 | 6.60 | 5.70 | 5.00 | 4.20 | 3.40 | 2.70 | 1.90 | 1.10 | \$0.40 |
| 350 | 360 | 8.70 | 7.90 | 7.00 | 6.10 | 5.40 | 4.60 | 3.80 | 3.10 | 2.30 | 1.50 | 0.80 |
| 360 | 370 | 9.30 | 8.30 | 7.50 | 6.60 | 5.80 | 5.00 | 4.20 | 3.50 | 2.70 | 1.90 | 1.20 |
| 370 | 380 | 9.80 | 8.80 | 7.90 | 7.00 | 6.20 | 5.40 | 4.60 | 3.90 | 3.10 | 2.30 | 1.60 |
| 380 | 390 | 10.30 | 9.30 | 8.40 | 7.50 | 6.60 | 5.80 | 5.00 | 4.30 | 3.50 | 2.70 | 2.00 |
| 390 | 400 | 10.80 | 9.80 | 8.80 | 7.90 | 7.10 | 6.20 | 5.40 | 4.70 | 3.90 | 3.10 | 2.40 |
| 400 | 410 | 11.40 | 10.40 | 9.30 | 8.40 | 7.50 | 6.70 | 5.80 | 5.10 | 4.30 | 3.50 | 2.80 |
| 410 | 420 | 12.00 | 10.90 | 9.90 | 8.90 | 8.00 | 7.10 | 6.20 | 5.50 | 4.70 | 3.90 | 3.20 |
| 420 | 430 | 12.60 | 11.50 | 10.40 | 9.40 | 8.40 | 7.60 | 6.70 | 5.90 | 5.10 | 4.30 | 3.60 |
| 430 | 440 | 13.20 | 12.10 | 10.90 | 9.90 | 8.90 | 8.00 | 7.10 | 6.30 | 5.50 | 4.70 | 4.00 |
| 440 | 450 | 13.80 | 12.70 | 11.50 | 10.40 | 9.40 | 8.50 | 7.60 | 6.70 | 5.90 | 5.10 | 4.40 |
| 450 | 460 | 14.40 | 13.20 | 12.10 | 11.00 | 9.90 | 8.90 | 8.00 | 7.20 | 6.30 | 5.50 | 4.80 |
| 460 | 470 | 15.00 | 13.80 | 12.70 | 11.60 | 10.50 | 9.50 | 8.50 | 7.60 | 6.80 | 5.90 | 5.20 |
| 470 | 480 | 15.60 | 14.40 | 13.30 | 12.20 | 11.00 | 10.00 | 9.00 | 8.10 | 7.20 | 6.30 | 5.60 |
| 480 | 490 | 16.20 | 15.00 | 13.90 | 12.70 | 11.60 | 10.50 | 9.50 | 8.50 | 7.70 | 6.80 | 6.00 |
| 490 | 500 | 16.70 | 15.60 | 14.50 | 13.30 | 12.20 | 11.10 | 10.00 | 9.00 | 8.10 | 7.20 | 6.40 |
| 500 | 510 | 17.30 | 16.20 | 15.10 | 13.90 | 12.80 | 11.70 | 10.60 | 9.50 | 8.60 | 7.70 | 6.80 |
| 510 | 520 | 17.90 | 16.80 | 15.70 | 14.50 | 13.40 | 12.20 | 11.10 | 10.10 | 9.10 | 8.10 | 7.30 |
| 520 | 530 | 18.50 | 17.40 | 16.20 | 15.10 | 14.00 | 12.80 | 11.70 | 10.60 | 9.60 | 8.60 | 7.70 |
| 530 | 540 | 19.10 | 18.00 | 16.80 | 15.70 | 14.60 | 13.40 | 12.30 | 11.20 | 10.10 | 9.10 | 8.20 |
| 540 | 550 | 19.80 | 18.60 | 17.40 | 16.30 | 15.20 | 14.00 | 12.90 | 11.80 | 10.60 | 9.60 | 8.60 |
| 550 | 560 | 20.40 | 19.20 | 18.00 | 16.90 | 15.70 | 14.60 | 13.50 | 12.30 | 11.20 | 10.10 | 9.10 |
| 560 | 570 | 21.10 | 19.80 | 18.60 | 17.50 | 16.30 | 15.20 | 14.10 | 12.90 | 11.80 | 10.70 | 9.70 |
| 570 | 580 | 21.70 | 20.50 | 19.20 | 18.10 | 16.90 | 15.80 | 14.70 | 13.50 | 12.40 | 11.30 | 10.20 |
| 580 | 590 | 22.40 | 21.10 | 19.90 | 18.60 | 17.50 | 16.40 | 15.20 | 14.10 | 13.00 | 11.80 | 10.70 |
| 590 | 600 | 23.00 | 21.80 | 20.50 | 19.30 | 18.10 | 17.00 | 15.80 | 14.70 | 13.60 | 12.40 | 11.30 |
| 600 | 610 | 23.70 | 22.40 | 21.20 | 19.90 | 18.70 | 17.60 | 16.40 | 15.30 | 14.20 | 13.00 | 11.90 |
| 610 | 620 | 24.30 | 23.10 | 21.80 | 20.60 | 19.30 | 18.10 | 17.00 | 15.90 | 14.70 | 13.60 | 12.50 |
| 620 | 630 | 24.90 | 23.70 | 22.50 | 21.20 | 20.00 | 18.70 | 17.60 | 16.50 | 15.30 | 14.20 | 13.10 |
| 630 | 640 | 25.60 | 24.30 | 23.10 | 21.90 | 20.60 | 19.40 | 18.20 | 17.10 | 15.90 | 14.80 | 13.70 |
| 640 | 650 | 26.20 | 25.00 | 23.80 | 22.50 | 21.30 | 20.00 | 18.80 | 17.70 | 16.50 | 15.40 | 14.20 |

Method I

Table I

NY STATE

Income Tax

MARRIED

WEEKLY

Payroll Period

\$650 & OVER

Use Method II, "Exact Calculation Method," on pages 18 and 19.

| WAGES | | EXEMPTIONS CLAIMED | | | | | | | | | | 10 | |
|---------------------------|-----------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|--------|
| At | But | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | or more | |
| Least | Less Than | TAX TO BE WITHHELD | | | | | | | | | | | |
| Method I | \$0 | \$200 | \$0.00 | | | | | | | | | | |
| | 200 | 210 | 0.00 | | | | | | | | | | |
| | 210 | 220 | 0.00 | | | | | | | | | | |
| Table II | 220 | 230 | 0.00 | | | | | | | | | | |
| | 230 | 240 | 0.00 | | | | | | | | | | |
| | 240 | 250 | 0.00 | | | | | | | | | | |
| | 250 | 260 | 0.00 | | | | | | | | | | |
| | 260 | 270 | 0.00 | | | | | | | | | | |
| NY STATE | 270 | 280 | 0.30 | | | | | | | | | | |
| | 280 | 290 | 0.70 | | | | | | | | | | |
| Income Tax | 290 | 300 | 1.10 | | | | | | | | | | |
| | 300 | 320 | 1.70 | \$0.10 | | | | | | | | | |
| | 320 | 340 | 2.50 | 0.90 | | | | | | | | | |
| | 340 | 360 | 3.30 | 1.70 | \$0.20 | | | | | | | | |
| | 360 | 380 | 4.10 | 2.50 | 1.00 | | | | | | | | |
| SINGLE | 380 | 400 | 4.90 | 3.30 | 1.80 | \$0.30 | | | | | | | |
| | 400 | 420 | 5.70 | 4.10 | 2.60 | 1.10 | | | | | | | |
| | 420 | 440 | 6.50 | 4.90 | 3.40 | 1.90 | \$0.30 | | | | | | |
| | 440 | 460 | 7.30 | 5.70 | 4.20 | 2.70 | 1.10 | | | | | | |
| | 460 | 480 | 8.10 | 6.50 | 5.00 | 3.50 | 1.90 | \$0.40 | | | | | |
| BIWEEKLY | 480 | 500 | 8.90 | 7.30 | 5.80 | 4.30 | 2.70 | 1.20 | | | | | |
| | 500 | 520 | 9.70 | 8.10 | 6.60 | 5.10 | 3.50 | 2.00 | \$0.40 | | | | |
| Payroll Period | 520 | 540 | 10.50 | 8.90 | 7.40 | 5.90 | 4.30 | 2.80 | 1.20 | | | | |
| | 540 | 560 | 11.30 | 9.70 | 8.20 | 6.70 | 5.10 | 3.60 | 2.00 | \$0.50 | | | |
| | 560 | 580 | 12.10 | 10.50 | 9.00 | 7.50 | 5.90 | 4.40 | 2.80 | 1.30 | | | |
| | 580 | 600 | 12.90 | 11.30 | 9.80 | 8.30 | 6.70 | 5.20 | 3.60 | 2.10 | \$0.60 | | |
| | 600 | 620 | 13.80 | 12.10 | 10.60 | 9.10 | 7.50 | 6.00 | 4.40 | 2.90 | 1.40 | | |
| | 620 | 640 | 14.70 | 13.00 | 11.40 | 9.90 | 8.30 | 6.80 | 5.20 | 3.70 | 2.20 | \$0.60 | |
| | 640 | 660 | 15.60 | 13.90 | 12.20 | 10.70 | 9.10 | 7.60 | 6.00 | 4.50 | 3.00 | 1.40 | |
| | 660 | 680 | 16.50 | 14.80 | 13.10 | 11.50 | 9.90 | 8.40 | 6.80 | 5.30 | 3.80 | 2.20 | \$0.70 |
| | 680 | 700 | 17.40 | 15.70 | 14.00 | 12.30 | 10.70 | 9.20 | 7.60 | 6.10 | 4.60 | 3.00 | 1.50 |
| | 700 | 720 | 18.50 | 16.60 | 14.90 | 13.10 | 11.50 | 10.00 | 8.40 | 6.90 | 5.40 | 3.80 | 2.30 |
| | 720 | 740 | 19.50 | 17.50 | 15.80 | 14.00 | 12.30 | 10.80 | 9.20 | 7.70 | 6.20 | 4.60 | 3.10 |
| | 740 | 760 | 20.60 | 18.60 | 16.70 | 14.90 | 13.20 | 11.60 | 10.00 | 8.50 | 7.00 | 5.40 | 3.90 |
| | 760 | 780 | 21.60 | 19.60 | 17.60 | 15.80 | 14.10 | 12.40 | 10.80 | 9.30 | 7.80 | 6.20 | 4.70 |
| | 780 | 800 | 22.80 | 20.70 | 18.60 | 16.70 | 15.00 | 13.30 | 11.60 | 10.10 | 8.60 | 7.00 | 5.50 |
| | 800 | 820 | 24.00 | 21.70 | 19.70 | 17.70 | 15.90 | 14.20 | 12.50 | 10.90 | 9.40 | 7.80 | 6.30 |
| | 820 | 840 | 25.20 | 22.90 | 20.70 | 18.70 | 16.80 | 15.10 | 13.40 | 11.70 | 10.20 | 8.60 | 7.10 |
| | 840 | 860 | 26.40 | 24.10 | 21.80 | 19.80 | 17.80 | 16.00 | 14.30 | 12.50 | 11.00 | 9.40 | 7.90 |
| | 860 | 880 | 27.50 | 25.30 | 23.00 | 20.80 | 18.80 | 16.90 | 15.20 | 13.40 | 11.80 | 10.20 | 8.70 |
| | 880 | 900 | 28.70 | 26.50 | 24.20 | 21.90 | 19.90 | 17.80 | 16.10 | 14.30 | 12.60 | 11.00 | 9.50 |
| | 900 | 920 | 29.90 | 27.60 | 25.40 | 23.10 | 20.90 | 18.90 | 17.00 | 15.20 | 13.50 | 11.80 | 10.30 |
| | 920 | 940 | 31.10 | 28.80 | 26.50 | 24.30 | 22.00 | 19.90 | 17.90 | 16.10 | 14.40 | 12.70 | 11.10 |
| | 940 | 960 | 32.30 | 30.00 | 27.70 | 25.50 | 23.20 | 21.00 | 19.00 | 17.00 | 15.30 | 13.60 | 11.90 |
| | 960 | 980 | 33.40 | 31.20 | 28.90 | 26.60 | 24.40 | 22.10 | 20.00 | 18.00 | 16.20 | 14.50 | 12.70 |
| | 980 | 1,000 | 34.60 | 32.40 | 30.10 | 27.80 | 25.50 | 23.30 | 21.10 | 19.00 | 17.10 | 15.40 | 13.60 |
| | 1,000 | 1,020 | 35.80 | 33.50 | 31.30 | 29.00 | 26.70 | 24.50 | 22.20 | 20.10 | 18.10 | 16.30 | 14.50 |
| | 1,020 | 1,040 | 37.00 | 34.70 | 32.40 | 30.20 | 27.90 | 25.60 | 23.40 | 21.10 | 19.10 | 17.20 | 15.40 |
| | 1,040 | 1,060 | 38.20 | 35.90 | 33.60 | 31.40 | 29.10 | 26.80 | 24.50 | 22.30 | 20.20 | 18.20 | 16.30 |
| | 1,060 | 1,080 | 39.50 | 37.10 | 34.80 | 32.50 | 30.30 | 28.00 | 25.70 | 23.50 | 21.20 | 19.20 | 17.20 |
| | 1,080 | 1,100 | 40.80 | 38.30 | 36.00 | 33.70 | 31.40 | 29.20 | 26.90 | 24.60 | 22.40 | 20.30 | 18.20 |
| | 1,100 | 1,120 | 42.10 | 39.60 | 37.20 | 34.90 | 32.60 | 30.40 | 28.10 | 25.80 | 23.50 | 21.30 | 19.30 |
| | 1,120 | 1,140 | 43.40 | 40.90 | 38.40 | 36.10 | 33.80 | 31.50 | 29.30 | 27.00 | 24.70 | 22.50 | 20.30 |
| | 1,140 | 1,160 | 44.70 | 42.20 | 39.70 | 37.30 | 35.00 | 32.70 | 30.40 | 28.20 | 25.90 | 23.60 | 21.40 |
| | 1,160 | 1,180 | 46.00 | 43.50 | 41.00 | 38.50 | 36.20 | 33.90 | 31.60 | 29.40 | 27.10 | 24.80 | 22.50 |
| | 1,180 | 1,200 | 47.30 | 44.80 | 42.30 | 39.80 | 37.30 | 35.10 | 32.80 | 30.50 | 28.30 | 26.00 | 23.70 |
| | 1,200 | 1,220 | 48.50 | 46.10 | 43.60 | 41.10 | 38.60 | 36.30 | 34.00 | 31.70 | 29.40 | 27.20 | 24.90 |
| | 1,220 | 1,240 | 49.80 | 47.40 | 44.90 | 42.40 | 39.90 | 37.40 | 35.20 | 32.90 | 30.60 | 28.40 | 26.10 |
| | 1,240 | 1,260 | 51.10 | 48.60 | 46.20 | 43.70 | 41.20 | 38.70 | 36.30 | 34.10 | 31.80 | 29.50 | 27.30 |
| | 1,260 | 1,280 | 52.40 | 49.90 | 47.50 | 45.00 | 42.50 | 40.00 | 37.50 | 35.30 | 33.00 | 30.70 | 28.40 |
| | 1,280 | 1,300 | 53.70 | 51.20 | 48.70 | 46.30 | 43.80 | 41.30 | 38.80 | 36.40 | 34.20 | 31.90 | 29.60 |
| \$1,300 & OVER | | Use Method II, "Exact Calculation Method," on pages 16 and 17. | | | | | | | | | | | |

| WAGES | | EXEMPTIONS CLAIMED | | | | | | | | | | 10 |
|---------------------------|-----------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| At | But | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | or more |
| Least | Less Than | TAX TO BE WITHHELD | | | | | | | | | | |
| \$0 | \$220 | \$0.00 | | | | | | | | | | |
| 220 | 230 | 0.00 | | | | | | | | | | |
| 230 | 240 | 0.00 | | | | | | | | | | |
| 240 | 250 | 0.00 | | | | | | | | | | |
| 250 | 260 | 0.00 | | | | | | | | | | |
| 260 | 270 | 0.00 | | | | | | | | | | |
| 270 | 280 | 0.00 | | | | | | | | | | |
| 280 | 290 | 0.00 | | | | | | | | | | |
| 290 | 300 | 0.30 | | | | | | | | | | |
| 300 | 320 | 0.90 | | | | | | | | | | |
| 320 | 340 | 1.70 | \$0.20 | | | | | | | | | |
| 340 | 360 | 2.50 | 1.00 | | | | | | | | | |
| 360 | 380 | 3.30 | 1.80 | \$0.20 | | | | | | | | |
| 380 | 400 | 4.10 | 2.60 | 1.00 | | | | | | | | |
| 400 | 420 | 4.90 | 3.40 | 1.80 | \$0.30 | | | | | | | |
| 420 | 440 | 5.70 | 4.20 | 2.60 | 1.10 | | | | | | | |
| 440 | 460 | 6.50 | 5.00 | 3.40 | 1.90 | \$0.30 | | | | | | |
| 460 | 480 | 7.30 | 5.80 | 4.20 | 2.70 | 1.10 | | | | | | |
| 480 | 500 | 8.10 | 6.60 | 5.00 | 3.50 | 1.90 | \$0.40 | | | | | |
| 500 | 520 | 8.90 | 7.40 | 5.80 | 4.30 | 2.70 | 1.20 | | | | | |
| 520 | 540 | 9.70 | 8.20 | 6.60 | 5.10 | 3.50 | 2.00 | \$0.50 | | | | |
| 540 | 560 | 10.50 | 9.00 | 7.40 | 5.90 | 4.30 | 2.80 | 1.30 | | | | |
| 560 | 580 | 11.30 | 9.80 | 8.20 | 6.70 | 5.10 | 3.60 | 2.10 | \$0.50 | | | |
| 580 | 600 | 12.10 | 10.60 | 9.00 | 7.50 | 5.90 | 4.40 | 2.90 | 1.30 | | | |
| 600 | 620 | 13.00 | 11.40 | 9.80 | 8.30 | 6.70 | 5.20 | 3.70 | 2.10 | \$0.60 | | |
| 620 | 640 | 13.90 | 12.20 | 10.60 | 9.10 | 7.50 | 6.00 | 4.50 | 2.90 | 1.40 | | |
| 640 | 660 | 14.80 | 13.00 | 11.40 | 9.90 | 8.30 | 6.80 | 5.30 | 3.70 | 2.20 | \$0.70 | |
| 660 | 680 | 15.70 | 13.90 | 12.20 | 10.70 | 9.10 | 7.60 | 6.10 | 4.50 | 3.00 | 1.50 | |
| 680 | 700 | 16.60 | 14.80 | 13.10 | 11.50 | 9.90 | 8.40 | 6.90 | 5.30 | 3.80 | 2.30 | \$0.70 |
| 700 | 720 | 17.50 | 15.70 | 14.00 | 12.30 | 10.70 | 9.20 | 7.70 | 6.10 | 4.60 | 3.10 | 1.50 |
| 720 | 740 | 18.50 | 16.60 | 14.90 | 13.20 | 11.50 | 10.00 | 8.50 | 6.90 | 5.40 | 3.90 | 2.30 |
| 740 | 760 | 19.60 | 17.60 | 15.80 | 14.10 | 12.40 | 10.80 | 9.30 | 7.70 | 6.20 | 4.70 | 3.10 |
| 760 | 780 | 20.60 | 18.60 | 16.70 | 15.00 | 13.30 | 11.60 | 10.10 | 8.50 | 7.00 | 5.50 | 3.90 |
| 780 | 800 | 21.70 | 19.70 | 17.60 | 15.90 | 14.20 | 12.40 | 10.90 | 9.30 | 7.80 | 6.30 | 4.70 |
| 800 | 820 | 22.90 | 20.70 | 18.70 | 16.80 | 15.10 | 13.30 | 11.70 | 10.10 | 8.60 | 7.10 | 5.50 |
| 820 | 840 | 24.00 | 21.80 | 19.70 | 17.70 | 16.00 | 14.20 | 12.50 | 10.90 | 9.40 | 7.90 | 6.30 |
| 840 | 860 | 25.20 | 23.00 | 20.80 | 18.80 | 16.90 | 15.10 | 13.40 | 11.70 | 10.20 | 8.70 | 7.10 |
| 860 | 880 | 26.40 | 24.10 | 21.90 | 19.80 | 17.80 | 16.00 | 14.30 | 12.60 | 11.00 | 9.50 | 7.90 |
| 880 | 900 | 27.60 | 25.30 | 23.00 | 20.90 | 18.80 | 16.90 | 15.20 | 13.50 | 11.80 | 10.30 | 8.70 |
| 900 | 920 | 28.80 | 26.50 | 24.20 | 22.00 | 19.90 | 17.90 | 16.10 | 14.40 | 12.60 | 11.10 | 9.50 |
| 920 | 940 | 29.90 | 27.70 | 25.40 | 23.10 | 20.90 | 18.90 | 17.00 | 15.30 | 13.50 | 11.90 | 10.30 |
| 940 | 960 | 31.10 | 28.90 | 26.60 | 24.30 | 22.00 | 20.00 | 18.00 | 16.20 | 14.40 | 12.70 | 11.10 |
| 960 | 980 | 32.30 | 30.00 | 27.80 | 25.50 | 23.20 | 21.00 | 19.00 | 17.10 | 15.30 | 13.60 | 11.90 |
| 980 | 1,000 | 33.50 | 31.20 | 28.90 | 26.70 | 24.40 | 22.10 | 20.10 | 18.00 | 16.20 | 14.50 | 12.80 |
| 1,000 | 1,020 | 34.70 | 32.40 | 30.10 | 27.90 | 25.60 | 23.30 | 21.10 | 19.10 | 17.10 | 15.40 | 13.70 |
| 1,020 | 1,040 | 35.80 | 33.60 | 31.30 | 29.00 | 26.80 | 24.50 | 22.20 | 20.10 | 18.10 | 16.30 | 14.60 |
| 1,040 | 1,060 | 37.00 | 34.80 | 32.50 | 30.20 | 27.90 | 25.70 | 23.40 | 21.20 | 19.20 | 17.20 | 15.50 |
| 1,060 | 1,080 | 38.30 | 35.90 | 33.70 | 31.40 | 29.10 | 26.90 | 24.60 | 22.30 | 20.20 | 18.20 | 16.40 |
| 1,080 | 1,100 | 39.60 | 37.10 | 34.80 | 32.60 | 30.30 | 28.00 | 25.80 | 23.50 | 21.30 | 19.20 | 17.30 |
| 1,100 | 1,120 | 40.90 | 38.40 | 36.00 | 33.80 | 31.50 | 29.20 | 27.00 | 24.70 | 22.40 | 20.30 | 18.30 |
| 1,120 | 1,140 | 42.10 | 39.70 | 37.20 | 34.90 | 32.70 | 30.40 | 28.10 | 25.90 | 23.60 | 21.30 | 19.30 |
| 1,140 | 1,160 | 43.40 | 41.00 | 38.50 | 36.10 | 33.80 | 31.60 | 29.30 | 27.00 | 24.80 | 22.50 | 20.40 |
| 1,160 | 1,180 | 44.70 | 42.20 | 39.80 | 37.30 | 35.00 | 32.80 | 30.50 | 28.20 | 26.00 | 23.70 | 21.40 |
| 1,180 | 1,200 | 46.00 | 43.50 | 41.10 | 38.60 | 36.20 | 33.90 | 31.70 | 29.40 | 27.10 | 24.90 | 22.60 |
| 1,200 | 1,220 | 47.30 | 44.80 | 42.30 | 39.90 | 37.40 | 35.10 | 32.90 | 30.60 | 28.30 | 26.00 | 23.80 |
| 1,220 | 1,240 | 48.60 | 46.10 | 43.60 | 41.20 | 38.70 | 36.30 | 34.00 | 31.80 | 29.50 | 27.20 | 25.00 |
| 1,240 | 1,260 | 49.90 | 47.40 | 44.90 | 42.40 | 40.00 | 37.50 | 35.20 | 32.90 | 30.70 | 28.40 | 26.10 |
| 1,260 | 1,280 | 51.20 | 48.70 | 46.20 | 43.70 | 41.30 | 38.80 | 36.40 | 34.10 | 31.90 | 29.60 | 27.30 |
| 1,280 | 1,300 | 52.50 | 50.00 | 47.50 | 45.00 | 42.50 | 40.10 | 37.60 | 35.30 | 33.00 | 30.80 | 28.50 |
| \$1,300 & OVER | | Use Method II, "Exact Calculation Method," on pages 18 and 19. | | | | | | | | | | |

Method I
 Table II
 NY STATE
 Income Tax
 MARRIED
 BIWEEKLY
 Payroll Period

| WAGES | | EXEMPTIONS CLAIMED | | | | | | | | | | 10 | |
|---------------------------|-----------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|--------|
| At | But | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | or more | |
| Least | Less Than | TAX TO BE WITHHELD | | | | | | | | | | | |
| Method I | \$0 | \$100 | \$0.00 | | | | | | | | | | |
| | 100 | 200 | 0.00 | | | | | | | | | | |
| | 200 | 230 | 0.00 | | | | | | | | | | |
| Table III | 230 | 240 | 0.00 | | | | | | | | | | |
| | 240 | 250 | 0.00 | | | | | | | | | | |
| | 250 | 260 | 0.00 | | | | | | | | | | |
| | 260 | 270 | 0.00 | | | | | | | | | | |
| | 270 | 280 | 0.00 | | | | | | | | | | |
| NY STATE | 280 | 290 | 0.00 | | | | | | | | | | |
| | 290 | 300 | 0.20 | | | | | | | | | | |
| Income Tax | 300 | 320 | 0.80 | | | | | | | | | | |
| | 320 | 340 | 1.60 | | | | | | | | | | |
| | 340 | 360 | 2.40 | \$0.70 | | | | | | | | | |
| | 360 | 380 | 3.20 | 1.50 | | | | | | | | | |
| | 380 | 400 | 4.00 | 2.30 | \$0.60 | | | | | | | | |
| SINGLE | 400 | 420 | 4.80 | 3.10 | 1.40 | | | | | | | | |
| | 420 | 440 | 5.60 | 3.90 | 2.20 | \$0.60 | | | | | | | |
| | 440 | 460 | 6.40 | 4.70 | 3.00 | 1.40 | | | | | | | |
| | 460 | 480 | 7.20 | 5.50 | 3.80 | 2.20 | \$0.50 | | | | | | |
| | 480 | 500 | 8.00 | 6.30 | 4.60 | 3.00 | 1.30 | | | | | | |
| SEMIMONTHLY | 500 | 520 | 8.80 | 7.10 | 5.40 | 3.80 | 2.10 | \$0.40 | | | | | |
| | 520 | 540 | 9.60 | 7.90 | 6.20 | 4.60 | 2.90 | 1.20 | | | | | |
| Payroll Period | 540 | 560 | 10.40 | 8.70 | 7.00 | 5.40 | 3.70 | 2.00 | \$0.40 | | | | |
| | 560 | 580 | 11.20 | 9.50 | 7.80 | 6.20 | 4.50 | 2.80 | 1.20 | | | | |
| | 580 | 600 | 12.00 | 10.30 | 8.60 | 7.00 | 5.30 | 3.60 | 2.00 | \$0.30 | | | |
| | 600 | 620 | 12.80 | 11.10 | 9.40 | 7.80 | 6.10 | 4.40 | 2.80 | 1.10 | | | |
| | 620 | 640 | 13.60 | 11.90 | 10.20 | 8.60 | 6.90 | 5.20 | 3.60 | 1.90 | \$0.20 | | |
| | 640 | 660 | 14.50 | 12.70 | 11.00 | 9.40 | 7.70 | 6.00 | 4.40 | 2.70 | 1.00 | | |
| | 660 | 680 | 15.40 | 13.50 | 11.80 | 10.20 | 8.50 | 6.80 | 5.20 | 3.50 | 1.80 | \$0.20 | |
| | 680 | 700 | 16.30 | 14.40 | 12.60 | 11.00 | 9.30 | 7.60 | 6.00 | 4.30 | 2.60 | 1.00 | |
| | 700 | 720 | 17.20 | 15.30 | 13.50 | 11.80 | 10.10 | 8.40 | 6.80 | 5.10 | 3.40 | 1.80 | \$0.10 |
| | 720 | 740 | 18.10 | 16.20 | 14.40 | 12.60 | 10.90 | 9.20 | 7.60 | 5.90 | 4.20 | 2.60 | 0.90 |
| | 740 | 760 | 19.00 | 17.10 | 15.30 | 13.40 | 11.70 | 10.00 | 8.40 | 6.70 | 5.00 | 3.40 | 1.70 |
| | 760 | 780 | 20.10 | 18.00 | 16.20 | 14.30 | 12.50 | 10.80 | 9.20 | 7.50 | 5.80 | 4.20 | 2.50 |
| | 780 | 800 | 21.10 | 18.90 | 17.10 | 15.20 | 13.30 | 11.60 | 10.00 | 8.30 | 6.60 | 5.00 | 3.30 |
| | 800 | 820 | 22.20 | 20.00 | 18.00 | 16.10 | 14.20 | 12.40 | 10.80 | 9.10 | 7.40 | 5.80 | 4.10 |
| | 820 | 840 | 23.20 | 21.00 | 18.90 | 17.00 | 15.10 | 13.20 | 11.60 | 9.90 | 8.20 | 6.60 | 4.90 |
| | 840 | 860 | 24.40 | 22.10 | 19.90 | 17.90 | 16.00 | 14.10 | 12.40 | 10.70 | 9.00 | 7.40 | 5.70 |
| | 860 | 880 | 25.60 | 23.10 | 20.90 | 18.80 | 16.90 | 15.00 | 13.20 | 11.50 | 9.80 | 8.20 | 6.50 |
| | 880 | 900 | 26.70 | 24.30 | 22.00 | 19.80 | 17.80 | 15.90 | 14.10 | 12.30 | 10.60 | 9.00 | 7.30 |
| | 900 | 920 | 27.90 | 25.50 | 23.00 | 20.90 | 18.70 | 16.80 | 15.00 | 13.10 | 11.40 | 9.80 | 8.10 |
| | 920 | 940 | 29.10 | 26.60 | 24.20 | 21.90 | 19.70 | 17.70 | 15.90 | 14.00 | 12.20 | 10.60 | 8.90 |
| | 940 | 960 | 30.30 | 27.80 | 25.40 | 23.00 | 20.80 | 18.60 | 16.80 | 14.90 | 13.00 | 11.40 | 9.70 |
| | 960 | 980 | 31.50 | 29.00 | 26.50 | 24.10 | 21.80 | 19.60 | 17.70 | 15.80 | 13.90 | 12.20 | 10.50 |
| | 980 | 1,000 | 32.60 | 30.20 | 27.70 | 25.30 | 22.90 | 20.70 | 18.60 | 16.70 | 14.80 | 13.00 | 11.30 |
| | 1,000 | 1,020 | 33.80 | 31.40 | 28.90 | 26.40 | 24.00 | 21.70 | 19.50 | 17.60 | 15.70 | 13.80 | 12.10 |
| | 1,020 | 1,040 | 35.00 | 32.50 | 30.10 | 27.60 | 25.20 | 22.80 | 20.60 | 18.50 | 16.60 | 14.70 | 12.90 |
| | 1,040 | 1,060 | 36.20 | 33.70 | 31.30 | 28.80 | 26.30 | 23.90 | 21.60 | 19.50 | 17.50 | 15.60 | 13.80 |
| | 1,060 | 1,080 | 37.40 | 34.90 | 32.40 | 30.00 | 27.50 | 25.10 | 22.70 | 20.50 | 18.40 | 16.50 | 14.70 |
| | 1,080 | 1,100 | 38.50 | 36.10 | 33.60 | 31.20 | 28.70 | 26.20 | 23.80 | 21.60 | 19.40 | 17.40 | 15.60 |
| | 1,100 | 1,120 | 39.70 | 37.30 | 34.80 | 32.30 | 29.90 | 27.40 | 25.00 | 22.60 | 20.40 | 18.30 | 16.50 |
| | 1,120 | 1,140 | 40.90 | 38.40 | 36.00 | 33.50 | 31.10 | 28.60 | 26.10 | 23.70 | 21.50 | 19.30 | 17.40 |
| | 1,140 | 1,160 | 42.20 | 39.60 | 37.20 | 34.70 | 32.20 | 29.80 | 27.30 | 24.90 | 22.50 | 20.30 | 18.30 |
| | 1,160 | 1,180 | 43.50 | 40.80 | 38.30 | 35.90 | 33.40 | 31.00 | 28.50 | 26.00 | 23.60 | 21.40 | 19.20 |
| | 1,180 | 1,200 | 44.80 | 42.10 | 39.50 | 37.10 | 34.60 | 32.10 | 29.70 | 27.20 | 24.80 | 22.40 | 20.20 |
| | 1,200 | 1,220 | 46.10 | 43.40 | 40.70 | 38.20 | 35.80 | 33.30 | 30.90 | 28.40 | 26.00 | 23.50 | 21.30 |
| | 1,220 | 1,240 | 47.40 | 44.70 | 42.00 | 39.40 | 37.00 | 34.50 | 32.00 | 29.60 | 27.10 | 24.70 | 22.30 |
| | 1,240 | 1,260 | 48.70 | 46.00 | 43.30 | 40.60 | 38.10 | 35.70 | 33.20 | 30.80 | 28.30 | 25.90 | 23.40 |
| | 1,260 | 1,280 | 50.00 | 47.30 | 44.60 | 41.90 | 39.30 | 36.90 | 34.40 | 31.90 | 29.50 | 27.00 | 24.60 |
| | 1,280 | 1,300 | 51.30 | 48.60 | 45.90 | 43.20 | 40.50 | 38.00 | 35.60 | 33.10 | 30.70 | 28.20 | 25.80 |
| | 1,300 | 1,320 | 52.50 | 49.90 | 47.20 | 44.50 | 41.80 | 39.20 | 36.80 | 34.30 | 31.90 | 29.40 | 26.90 |
| | 1,320 | 1,340 | 53.80 | 51.10 | 48.50 | 45.80 | 43.10 | 40.40 | 37.90 | 35.50 | 33.00 | 30.60 | 28.10 |
| | 1,340 | 1,360 | 55.10 | 52.40 | 49.70 | 47.10 | 44.40 | 41.70 | 39.10 | 36.70 | 34.20 | 31.80 | 29.30 |
| \$1,360 & OVER | | Use Method II, "Exact Calculation Method," on pages 16 and 17. | | | | | | | | | | | |

| WAGES | | EXEMPTIONS CLAIMED | | | | | | | | | | 10 |
|---------------------------|-----------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| At | But | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | or more |
| Least | Less Than | TAX TO BE WITHHELD | | | | | | | | | | |
| \$0 | \$200 | \$0.00 | | | | | | | | | | |
| 200 | 240 | 0.00 | | | | | | | | | | |
| 240 | 250 | 0.00 | | | | | | | | | | |
| 250 | 260 | 0.00 | | | | | | | | | | |
| 260 | 270 | 0.00 | | | | | | | | | | |
| 270 | 280 | 0.00 | | | | | | | | | | |
| 280 | 290 | 0.00 | | | | | | | | | | |
| 290 | 300 | 0.00 | | | | | | | | | | |
| 300 | 320 | 0.00 | | | | | | | | | | |
| 320 | 340 | 0.70 | | | | | | | | | | |
| 340 | 360 | 1.50 | | | | | | | | | | |
| 360 | 380 | 2.30 | \$0.70 | | | | | | | | | |
| 380 | 400 | 3.10 | 1.50 | | | | | | | | | |
| 400 | 420 | 3.90 | 2.30 | \$0.60 | | | | | | | | |
| 420 | 440 | 4.70 | 3.10 | 1.40 | | | | | | | | |
| 440 | 460 | 5.50 | 3.90 | 2.20 | \$0.50 | | | | | | | |
| 460 | 480 | 6.30 | 4.70 | 3.00 | 1.30 | | | | | | | |
| 480 | 500 | 7.10 | 5.50 | 3.80 | 2.10 | \$0.50 | | | | | | |
| 500 | 520 | 7.90 | 6.30 | 4.60 | 2.90 | 1.30 | | | | | | |
| 520 | 540 | 8.70 | 7.10 | 5.40 | 3.70 | 2.10 | \$0.40 | | | | | |
| 540 | 560 | 9.50 | 7.90 | 6.20 | 4.50 | 2.90 | 1.20 | | | | | |
| 560 | 580 | 10.30 | 8.70 | 7.00 | 5.30 | 3.70 | 2.00 | \$0.30 | | | | |
| 580 | 600 | 11.10 | 9.50 | 7.80 | 6.10 | 4.50 | 2.80 | 1.10 | | | | |
| 600 | 620 | 11.90 | 10.30 | 8.60 | 6.90 | 5.30 | 3.60 | 1.90 | \$0.30 | | | |
| 620 | 640 | 12.70 | 11.10 | 9.40 | 7.70 | 6.10 | 4.40 | 2.70 | 1.10 | | | |
| 640 | 660 | 13.60 | 11.90 | 10.20 | 8.50 | 6.90 | 5.20 | 3.50 | 1.90 | \$0.20 | | |
| 660 | 680 | 14.50 | 12.70 | 11.00 | 9.30 | 7.70 | 6.00 | 4.30 | 2.70 | 1.00 | | |
| 680 | 700 | 15.40 | 13.50 | 11.80 | 10.10 | 8.50 | 6.80 | 5.10 | 3.50 | 1.80 | \$0.10 | |
| 700 | 720 | 16.30 | 14.40 | 12.60 | 10.90 | 9.30 | 7.60 | 5.90 | 4.30 | 2.60 | 0.90 | |
| 720 | 740 | 17.20 | 15.30 | 13.40 | 11.70 | 10.10 | 8.40 | 6.70 | 5.10 | 3.40 | 1.70 | \$0.10 |
| 740 | 760 | 18.10 | 16.20 | 14.30 | 12.50 | 10.90 | 9.20 | 7.50 | 5.90 | 4.20 | 2.50 | 0.90 |
| 760 | 780 | 19.00 | 17.10 | 15.20 | 13.30 | 11.70 | 10.00 | 8.30 | 6.70 | 5.00 | 3.30 | 1.70 |
| 780 | 800 | 20.00 | 18.00 | 16.10 | 14.20 | 12.50 | 10.80 | 9.10 | 7.50 | 5.80 | 4.10 | 2.50 |
| 800 | 820 | 21.10 | 18.90 | 17.00 | 15.10 | 13.30 | 11.60 | 9.90 | 8.30 | 6.60 | 4.90 | 3.30 |
| 820 | 840 | 22.10 | 19.90 | 17.90 | 16.00 | 14.20 | 12.40 | 10.70 | 9.10 | 7.40 | 5.70 | 4.10 |
| 840 | 860 | 23.20 | 21.00 | 18.80 | 16.90 | 15.10 | 13.20 | 11.50 | 9.90 | 8.20 | 6.50 | 4.90 |
| 860 | 880 | 24.30 | 22.00 | 19.80 | 17.80 | 16.00 | 14.10 | 12.30 | 10.70 | 9.00 | 7.30 | 5.70 |
| 880 | 900 | 25.50 | 23.10 | 20.90 | 18.70 | 16.90 | 15.00 | 13.10 | 11.50 | 9.80 | 8.10 | 6.50 |
| 900 | 920 | 26.70 | 24.20 | 21.90 | 19.80 | 17.80 | 15.90 | 14.00 | 12.30 | 10.60 | 8.90 | 7.30 |
| 920 | 940 | 27.90 | 25.40 | 23.00 | 20.80 | 18.70 | 16.80 | 14.90 | 13.10 | 11.40 | 9.70 | 8.10 |
| 940 | 960 | 29.00 | 26.60 | 24.10 | 21.90 | 19.70 | 17.70 | 15.80 | 13.90 | 12.20 | 10.50 | 8.90 |
| 960 | 980 | 30.20 | 27.80 | 25.30 | 22.90 | 20.70 | 18.60 | 16.70 | 14.80 | 13.00 | 11.30 | 9.70 |
| 980 | 1,000 | 31.40 | 29.00 | 26.50 | 24.00 | 21.80 | 19.60 | 17.60 | 15.70 | 13.90 | 12.10 | 10.50 |
| 1,000 | 1,020 | 32.60 | 30.10 | 27.70 | 25.20 | 22.80 | 20.60 | 18.50 | 16.60 | 14.80 | 12.90 | 11.30 |
| 1,020 | 1,040 | 33.80 | 31.30 | 28.90 | 26.40 | 23.90 | 21.70 | 19.50 | 17.50 | 15.70 | 13.80 | 12.10 |
| 1,040 | 1,060 | 34.90 | 32.50 | 30.00 | 27.60 | 25.10 | 22.70 | 20.50 | 18.40 | 16.60 | 14.70 | 12.90 |
| 1,060 | 1,080 | 36.10 | 33.70 | 31.20 | 28.80 | 26.30 | 23.80 | 21.60 | 19.40 | 17.50 | 15.60 | 13.70 |
| 1,080 | 1,100 | 37.30 | 34.90 | 32.40 | 29.90 | 27.50 | 25.00 | 22.60 | 20.50 | 18.40 | 16.50 | 14.60 |
| 1,100 | 1,120 | 38.50 | 36.00 | 33.60 | 31.10 | 28.70 | 26.20 | 23.70 | 21.50 | 19.30 | 17.40 | 15.50 |
| 1,120 | 1,140 | 39.70 | 37.20 | 34.80 | 32.30 | 29.80 | 27.40 | 24.90 | 22.60 | 20.40 | 18.30 | 16.40 |
| 1,140 | 1,160 | 40.90 | 38.40 | 35.90 | 33.50 | 31.00 | 28.60 | 26.10 | 23.60 | 21.40 | 19.20 | 17.30 |
| 1,160 | 1,180 | 42.20 | 39.60 | 37.10 | 34.70 | 32.20 | 29.70 | 27.30 | 24.80 | 22.50 | 20.30 | 18.20 |
| 1,180 | 1,200 | 43.50 | 40.80 | 38.30 | 35.80 | 33.40 | 30.90 | 28.50 | 26.00 | 23.50 | 21.30 | 19.10 |
| 1,200 | 1,220 | 44.70 | 42.10 | 39.50 | 37.00 | 34.60 | 32.10 | 29.60 | 27.20 | 24.70 | 22.40 | 20.20 |
| 1,220 | 1,240 | 46.00 | 43.40 | 40.70 | 38.20 | 35.70 | 33.30 | 30.80 | 28.40 | 25.90 | 23.40 | 21.20 |
| 1,240 | 1,260 | 47.30 | 44.60 | 42.00 | 39.40 | 36.90 | 34.50 | 32.00 | 29.50 | 27.10 | 24.60 | 22.30 |
| 1,260 | 1,280 | 48.60 | 45.90 | 43.20 | 40.60 | 38.10 | 35.60 | 33.20 | 30.70 | 28.30 | 25.80 | 23.30 |
| 1,280 | 1,300 | 49.90 | 47.20 | 44.50 | 41.80 | 39.30 | 36.80 | 34.40 | 31.90 | 29.40 | 27.00 | 24.50 |
| 1,300 | 1,320 | 51.20 | 48.50 | 45.80 | 43.10 | 40.50 | 38.00 | 35.50 | 33.10 | 30.60 | 28.20 | 25.70 |
| 1,320 | 1,340 | 52.50 | 49.80 | 47.10 | 44.40 | 41.70 | 39.20 | 36.70 | 34.30 | 31.80 | 29.30 | 26.90 |
| 1,340 | 1,360 | 53.80 | 51.10 | 48.40 | 45.70 | 43.00 | 40.40 | 37.90 | 35.40 | 33.00 | 30.50 | 28.10 |
| \$1,360 & OVER | | Use Method II, "Exact Calculation Method," on pages 18 and 19. | | | | | | | | | | |

Method I

Table III

NY STATE

Income Tax

MARRIED

SEMIMONTHLY

Payroll Period

| WAGES | | EXEMPTIONS CLAIMED | | | | | | | | | | 10 | |
|---------------------------|-----------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|--------|
| At | But | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | or more | |
| Least | Less Than | TAX TO BE WITHHELD | | | | | | | | | | | |
| Method I | \$0 | \$200 | \$0.00 | | | | | | | | | | |
| | 200 | 400 | 0.00 | | | | | | | | | | |
| Table IV | 400 | 460 | 0.00 | | | | | | | | | | |
| | 460 | 480 | 0.00 | | | | | | | | | | |
| | 480 | 500 | 0.00 | | | | | | | | | | |
| | 500 | 520 | 0.00 | | | | | | | | | | |
| | 520 | 540 | 0.00 | | | | | | | | | | |
| | 540 | 560 | 0.00 | | | | | | | | | | |
| NY STATE | 560 | 580 | 0.00 | | | | | | | | | | |
| | 580 | 600 | 0.40 | | | | | | | | | | |
| Income Tax | 600 | 640 | 1.60 | | | | | | | | | | |
| | 640 | 680 | 3.20 | | | | | | | | | | |
| | 680 | 720 | 4.80 | \$1.40 | | | | | | | | | |
| | 720 | 760 | 6.40 | 3.00 | | | | | | | | | |
| | 760 | 800 | 8.00 | 4.60 | \$1.30 | | | | | | | | |
| SINGLE | 800 | 840 | 9.60 | 6.20 | 2.90 | | | | | | | | |
| | 840 | 880 | 11.20 | 7.80 | 4.50 | \$1.20 | | | | | | | |
| | 880 | 920 | 12.80 | 9.40 | 6.10 | 2.80 | | | | | | | |
| | 920 | 960 | 14.40 | 11.00 | 7.70 | 4.40 | \$1.00 | | | | | | |
| | 960 | 1,000 | 16.00 | 12.60 | 9.30 | 6.00 | 2.60 | | | | | | |
| MONTHLY | 1,000 | 1,040 | 17.60 | 14.20 | 10.90 | 7.60 | 4.20 | \$0.90 | | | | | |
| | 1,040 | 1,080 | 19.20 | 15.80 | 12.50 | 9.20 | 5.80 | 2.50 | | | | | |
| Payroll Period | 1,080 | 1,120 | 20.80 | 17.40 | 14.10 | 10.80 | 7.40 | 4.10 | \$0.80 | | | | |
| | 1,120 | 1,160 | 22.40 | 19.00 | 15.70 | 12.40 | 9.00 | 5.70 | 2.40 | | | | |
| | 1,160 | 1,200 | 24.00 | 20.60 | 17.30 | 14.00 | 10.60 | 7.30 | 4.00 | \$0.60 | | | |
| | 1,200 | 1,240 | 25.60 | 22.20 | 18.90 | 15.60 | 12.20 | 8.90 | 5.60 | 2.20 | | | |
| | 1,240 | 1,280 | 27.20 | 23.80 | 20.50 | 17.20 | 13.80 | 10.50 | 7.20 | 3.80 | \$0.50 | | |
| | 1,280 | 1,320 | 29.00 | 25.40 | 22.10 | 18.80 | 15.40 | 12.10 | 8.80 | 5.40 | 2.10 | | |
| | 1,320 | 1,360 | 30.80 | 27.10 | 23.70 | 20.40 | 17.00 | 13.70 | 10.40 | 7.00 | 3.70 | \$0.40 | |
| | 1,360 | 1,400 | 32.60 | 28.90 | 25.30 | 22.00 | 18.60 | 15.30 | 12.00 | 8.60 | 5.30 | 2.00 | |
| | 1,400 | 1,440 | 34.40 | 30.70 | 26.90 | 23.60 | 20.20 | 16.90 | 13.60 | 10.20 | 6.90 | 3.60 | \$0.20 |
| | 1,440 | 1,480 | 36.20 | 32.50 | 28.70 | 25.20 | 21.80 | 18.50 | 15.20 | 11.80 | 8.50 | 5.20 | 1.80 |
| | 1,480 | 1,520 | 38.00 | 34.30 | 30.50 | 26.80 | 23.40 | 20.10 | 16.80 | 13.40 | 10.10 | 6.80 | 3.40 |
| | 1,520 | 1,560 | 40.10 | 36.10 | 32.30 | 28.60 | 25.00 | 21.70 | 18.40 | 15.00 | 11.70 | 8.40 | 5.00 |
| | 1,560 | 1,600 | 42.20 | 37.90 | 34.10 | 30.40 | 26.60 | 23.30 | 20.00 | 16.60 | 13.30 | 10.00 | 6.60 |
| | 1,600 | 1,640 | 44.30 | 40.00 | 35.90 | 32.20 | 28.40 | 24.90 | 21.60 | 18.20 | 14.90 | 11.60 | 8.20 |
| | 1,640 | 1,680 | 46.40 | 42.10 | 37.70 | 34.00 | 30.20 | 26.50 | 23.20 | 19.80 | 16.50 | 13.20 | 9.80 |
| | 1,680 | 1,720 | 48.80 | 44.20 | 39.80 | 35.80 | 32.00 | 28.30 | 24.80 | 21.40 | 18.10 | 14.80 | 11.40 |
| | 1,720 | 1,760 | 51.10 | 46.30 | 41.90 | 37.60 | 33.80 | 30.10 | 26.40 | 23.00 | 19.70 | 16.40 | 13.00 |
| | 1,760 | 1,800 | 53.50 | 48.60 | 44.00 | 39.60 | 35.60 | 31.90 | 28.10 | 24.60 | 21.30 | 18.00 | 14.60 |
| | 1,800 | 1,840 | 55.80 | 50.90 | 46.10 | 41.70 | 37.40 | 33.70 | 29.90 | 26.20 | 22.90 | 19.60 | 16.20 |
| | 1,840 | 1,880 | 58.20 | 53.30 | 48.40 | 43.80 | 39.40 | 35.50 | 31.70 | 28.00 | 24.50 | 21.20 | 17.80 |
| | 1,880 | 1,920 | 60.60 | 55.60 | 50.70 | 45.90 | 41.50 | 37.30 | 33.50 | 29.80 | 26.10 | 22.80 | 19.40 |
| | 1,920 | 1,960 | 62.90 | 58.00 | 53.10 | 48.20 | 43.60 | 39.30 | 35.30 | 31.60 | 27.80 | 24.40 | 21.00 |
| | 1,960 | 2,000 | 65.30 | 60.40 | 55.40 | 50.50 | 45.70 | 41.40 | 37.10 | 33.40 | 29.60 | 26.00 | 22.60 |
| | 2,000 | 2,040 | 67.60 | 62.70 | 57.80 | 52.90 | 48.00 | 43.50 | 39.10 | 35.20 | 31.40 | 27.70 | 24.20 |
| | 2,040 | 2,080 | 70.00 | 65.10 | 60.20 | 55.20 | 50.30 | 45.60 | 41.20 | 37.00 | 33.20 | 29.50 | 25.80 |
| | 2,080 | 2,120 | 72.40 | 67.40 | 62.50 | 57.60 | 52.70 | 47.80 | 43.30 | 38.90 | 35.00 | 31.30 | 27.50 |
| | 2,120 | 2,160 | 74.70 | 69.80 | 64.90 | 60.00 | 55.00 | 50.10 | 45.40 | 41.00 | 36.80 | 33.10 | 29.30 |
| | 2,160 | 2,200 | 77.10 | 72.20 | 67.20 | 62.30 | 57.40 | 52.50 | 47.60 | 43.10 | 38.70 | 34.90 | 31.10 |
| | 2,200 | 2,240 | 79.40 | 74.50 | 69.60 | 64.70 | 59.80 | 54.90 | 49.90 | 45.20 | 40.80 | 36.70 | 32.90 |
| | 2,240 | 2,280 | 81.90 | 76.90 | 72.00 | 67.00 | 62.10 | 57.20 | 52.30 | 47.40 | 42.90 | 38.60 | 34.70 |
| | 2,280 | 2,320 | 84.40 | 79.20 | 74.30 | 69.40 | 64.50 | 59.60 | 54.70 | 49.70 | 45.00 | 40.70 | 36.50 |
| | 2,320 | 2,360 | 87.00 | 81.60 | 76.70 | 71.80 | 66.80 | 61.90 | 57.00 | 52.10 | 47.20 | 42.80 | 38.40 |
| | 2,360 | 2,400 | 89.60 | 84.20 | 79.00 | 74.10 | 69.20 | 64.30 | 59.40 | 54.50 | 49.50 | 44.90 | 40.50 |
| | 2,400 | 2,440 | 92.20 | 86.80 | 81.40 | 76.50 | 71.60 | 66.70 | 61.70 | 56.80 | 51.90 | 47.00 | 42.60 |
| | 2,440 | 2,480 | 94.80 | 89.40 | 84.00 | 78.80 | 73.90 | 69.00 | 64.10 | 59.20 | 54.30 | 49.30 | 44.70 |
| | 2,480 | 2,520 | 97.30 | 92.00 | 86.60 | 81.20 | 76.30 | 71.40 | 66.50 | 61.50 | 56.60 | 51.70 | 46.80 |
| | 2,520 | 2,560 | 99.90 | 94.50 | 89.20 | 83.80 | 78.60 | 73.70 | 68.80 | 63.90 | 59.00 | 54.10 | 49.10 |
| | 2,560 | 2,600 | 102.50 | 97.10 | 91.80 | 86.40 | 81.00 | 76.10 | 71.20 | 66.30 | 61.30 | 56.40 | 51.50 |
| | 2,600 | 2,640 | 105.10 | 99.70 | 94.30 | 89.00 | 83.60 | 78.50 | 73.50 | 68.60 | 63.70 | 58.80 | 53.90 |
| | 2,640 | 2,680 | 107.70 | 102.30 | 96.90 | 91.50 | 86.20 | 80.80 | 75.90 | 71.00 | 66.10 | 61.10 | 56.20 |
| | 2,680 | 2,720 | 110.20 | 104.90 | 99.50 | 94.10 | 88.70 | 83.40 | 78.30 | 73.30 | 68.40 | 63.50 | 58.60 |
| \$2,720 & OVER | | Use Method II, "Exact Calculation Method," on pages 16 and 17. | | | | | | | | | | | |

| WAGES | | EXEMPTIONS CLAIMED | | | | | | | | | | 10 |
|---------------------------|-----------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| At | But | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | or more |
| Least | Less Than | TAX TO BE WITHHELD | | | | | | | | | | |
| \$0 | \$480 | \$0.00 | | | | | | | | | | |
| 480 | 500 | 0.00 | | | | | | | | | | |
| 500 | 520 | 0.00 | | | | | | | | | | |
| 520 | 540 | 0.00 | | | | | | | | | | |
| 540 | 560 | 0.00 | | | | | | | | | | |
| 560 | 580 | 0.00 | | | | | | | | | | |
| 580 | 600 | 0.00 | | | | | | | | | | |
| 600 | 640 | 0.00 | | | | | | | | | | |
| 640 | 680 | 1.50 | | | | | | | | | | |
| 680 | 720 | 3.10 | | | | | | | | | | |
| 720 | 760 | 4.70 | \$1.40 | | | | | | | | | |
| 760 | 800 | 6.30 | 3.00 | | | | | | | | | |
| 800 | 840 | 7.90 | 4.60 | \$1.20 | | | | | | | | |
| 840 | 880 | 9.50 | 6.20 | 2.80 | | | | | | | | |
| 880 | 920 | 11.10 | 7.80 | 4.40 | \$1.10 | | | | | | | |
| 920 | 960 | 12.70 | 9.40 | 6.00 | 2.70 | | | | | | | |
| 960 | 1,000 | 14.30 | 11.00 | 7.60 | 4.30 | \$1.00 | | | | | | |
| 1,000 | 1,040 | 15.90 | 12.60 | 9.20 | 5.90 | 2.60 | | | | | | |
| 1,040 | 1,080 | 17.50 | 14.20 | 10.80 | 7.50 | 4.20 | \$0.80 | | | | | |
| 1,080 | 1,120 | 19.10 | 15.80 | 12.40 | 9.10 | 5.80 | 2.40 | | | | | |
| 1,120 | 1,160 | 20.70 | 17.40 | 14.00 | 10.70 | 7.40 | 4.00 | \$0.70 | | | | |
| 1,160 | 1,200 | 22.30 | 19.00 | 15.60 | 12.30 | 9.00 | 5.60 | 2.30 | | | | |
| 1,200 | 1,240 | 23.90 | 20.60 | 17.20 | 13.90 | 10.60 | 7.20 | 3.90 | \$0.60 | | | |
| 1,240 | 1,280 | 25.50 | 22.20 | 18.80 | 15.50 | 12.20 | 8.80 | 5.50 | 2.20 | | | |
| 1,280 | 1,320 | 27.10 | 23.80 | 20.40 | 17.10 | 13.80 | 10.40 | 7.10 | 3.80 | \$0.40 | | |
| 1,320 | 1,360 | 28.90 | 25.40 | 22.00 | 18.70 | 15.40 | 12.00 | 8.70 | 5.40 | 2.00 | | |
| 1,360 | 1,400 | 30.70 | 27.00 | 23.60 | 20.30 | 17.00 | 13.60 | 10.30 | 7.00 | 3.60 | \$0.30 | |
| 1,400 | 1,440 | 32.50 | 28.80 | 25.20 | 21.90 | 18.60 | 15.20 | 11.90 | 8.60 | 5.20 | 1.90 | |
| 1,440 | 1,480 | 34.30 | 30.60 | 26.80 | 23.50 | 20.20 | 16.80 | 13.50 | 10.20 | 6.80 | 3.50 | \$0.20 |
| 1,480 | 1,520 | 36.10 | 32.40 | 28.60 | 25.10 | 21.80 | 18.40 | 15.10 | 11.80 | 8.40 | 5.10 | 1.80 |
| 1,520 | 1,560 | 37.90 | 34.20 | 30.40 | 26.70 | 23.40 | 20.00 | 16.70 | 13.40 | 10.00 | 6.70 | 3.40 |
| 1,560 | 1,600 | 40.00 | 36.00 | 32.20 | 28.50 | 25.00 | 21.60 | 18.30 | 15.00 | 11.60 | 8.30 | 5.00 |
| 1,600 | 1,640 | 42.10 | 37.80 | 34.00 | 30.30 | 26.60 | 23.20 | 19.90 | 16.60 | 13.20 | 9.90 | 6.60 |
| 1,640 | 1,680 | 44.20 | 39.90 | 35.80 | 32.10 | 28.30 | 24.80 | 21.50 | 18.20 | 14.80 | 11.50 | 8.20 |
| 1,680 | 1,720 | 46.30 | 42.00 | 37.60 | 33.90 | 30.10 | 26.40 | 23.10 | 19.80 | 16.40 | 13.10 | 9.80 |
| 1,720 | 1,760 | 48.70 | 44.10 | 39.70 | 35.70 | 31.90 | 28.20 | 24.70 | 21.40 | 18.00 | 14.70 | 11.40 |
| 1,760 | 1,800 | 51.00 | 46.20 | 41.80 | 37.50 | 33.70 | 30.00 | 26.30 | 23.00 | 19.60 | 16.30 | 13.00 |
| 1,800 | 1,840 | 53.40 | 48.50 | 43.90 | 39.50 | 35.50 | 31.80 | 28.00 | 24.60 | 21.20 | 17.90 | 14.60 |
| 1,840 | 1,880 | 55.70 | 50.80 | 46.00 | 41.60 | 37.30 | 33.60 | 29.80 | 26.20 | 22.80 | 19.50 | 16.20 |
| 1,880 | 1,920 | 58.10 | 53.20 | 48.30 | 43.70 | 39.30 | 35.40 | 31.60 | 27.90 | 24.40 | 21.10 | 17.80 |
| 1,920 | 1,960 | 60.50 | 55.50 | 50.60 | 45.80 | 41.40 | 37.20 | 33.40 | 29.70 | 26.00 | 22.70 | 19.40 |
| 1,960 | 2,000 | 62.80 | 57.90 | 53.00 | 48.10 | 43.50 | 39.20 | 35.20 | 31.50 | 27.70 | 24.30 | 21.00 |
| 2,000 | 2,040 | 65.20 | 60.30 | 55.30 | 50.40 | 45.60 | 41.30 | 37.00 | 33.30 | 29.50 | 25.90 | 22.60 |
| 2,040 | 2,080 | 67.50 | 62.60 | 57.70 | 52.80 | 47.90 | 43.40 | 39.00 | 35.10 | 31.30 | 27.60 | 24.20 |
| 2,080 | 2,120 | 69.90 | 65.00 | 60.10 | 55.10 | 50.20 | 45.50 | 41.10 | 36.90 | 33.10 | 29.40 | 25.80 |
| 2,120 | 2,160 | 72.30 | 67.30 | 62.40 | 57.50 | 52.60 | 47.70 | 43.20 | 38.80 | 34.90 | 31.20 | 27.40 |
| 2,160 | 2,200 | 74.60 | 69.70 | 64.80 | 59.90 | 55.00 | 50.00 | 45.30 | 40.90 | 36.70 | 33.00 | 29.20 |
| 2,200 | 2,240 | 77.00 | 72.10 | 67.10 | 62.20 | 57.30 | 52.40 | 47.50 | 43.00 | 38.60 | 34.80 | 31.00 |
| 2,240 | 2,280 | 79.30 | 74.40 | 69.50 | 64.60 | 59.70 | 54.80 | 49.80 | 45.10 | 40.70 | 36.60 | 32.80 |
| 2,280 | 2,320 | 81.80 | 76.80 | 71.90 | 66.90 | 62.00 | 57.10 | 52.20 | 47.30 | 42.80 | 38.50 | 34.60 |
| 2,320 | 2,360 | 84.30 | 79.10 | 74.20 | 69.30 | 64.40 | 59.50 | 54.60 | 49.60 | 44.90 | 40.60 | 36.40 |
| 2,360 | 2,400 | 86.90 | 81.50 | 76.60 | 71.70 | 66.80 | 61.80 | 56.90 | 52.00 | 47.10 | 42.70 | 38.30 |
| 2,400 | 2,440 | 89.50 | 84.10 | 78.90 | 74.00 | 69.10 | 64.20 | 59.30 | 54.40 | 49.40 | 44.80 | 40.40 |
| 2,440 | 2,480 | 92.10 | 86.70 | 81.30 | 76.40 | 71.50 | 66.60 | 61.60 | 56.70 | 51.80 | 46.90 | 42.50 |
| 2,480 | 2,520 | 94.70 | 89.30 | 83.90 | 78.70 | 73.80 | 68.90 | 64.00 | 59.10 | 54.20 | 49.20 | 44.60 |
| 2,520 | 2,560 | 97.20 | 91.90 | 86.50 | 81.10 | 76.20 | 71.30 | 66.40 | 61.40 | 56.50 | 51.60 | 46.70 |
| 2,560 | 2,600 | 99.80 | 94.40 | 89.10 | 83.70 | 78.60 | 73.60 | 68.70 | 63.80 | 58.90 | 54.00 | 49.10 |
| 2,600 | 2,640 | 102.40 | 97.00 | 91.60 | 86.30 | 80.90 | 76.00 | 71.10 | 66.20 | 61.20 | 56.30 | 51.40 |
| 2,640 | 2,680 | 105.00 | 99.60 | 94.20 | 88.90 | 83.50 | 78.40 | 73.40 | 68.50 | 63.60 | 58.70 | 53.80 |
| 2,680 | 2,720 | 107.60 | 102.20 | 96.80 | 91.40 | 86.10 | 80.70 | 75.80 | 70.90 | 66.00 | 61.00 | 56.10 |
| \$2,720 & OVER | | Use Method II, "Exact Calculation Method," on pages 18 and 19. | | | | | | | | | | |

Method I

Table IV

NY STATE

Income Tax

MARRIED

MONTHLY

Payroll Period

| WAGES | | EXEMPTIONS CLAIMED | | | | | | | | | | 10 | |
|-------------------------|-----------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|--------|
| At | But | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | or more | |
| Least | Less Than | TAX TO BE WITHHELD | | | | | | | | | | | |
| Method I | \$0 | \$25 | \$0.00 | | | | | | | | | | |
| | 25 | 28 | 0.00 | | | | | | | | | | |
| Table V | 28 | 29 | 0.10 | | | | | | | | | | |
| | 29 | 30 | 0.10 | | | | | | | | | | |
| | 30 | 31 | 0.10 | | | | | | | | | | |
| | 31 | 32 | 0.20 | | | | | | | | | | |
| | 32 | 33 | 0.20 | \$0.10 | | | | | | | | | |
| NY STATE | 33 | 34 | 0.30 | 0.10 | | | | | | | | | |
| | 34 | 35 | 0.30 | 0.20 | | | | | | | | | |
| | 35 | 36 | 0.30 | 0.20 | | | | | | | | | |
| Income Tax | 36 | 37 | 0.40 | 0.20 | \$0.10 | | | | | | | | |
| | 37 | 38 | 0.40 | 0.30 | 0.10 | | | | | | | | |
| | 38 | 39 | 0.50 | 0.30 | 0.20 | | | | | | | | |
| | 39 | 40 | 0.50 | 0.40 | 0.20 | | | | | | | | |
| | 40 | 41 | 0.50 | 0.40 | 0.20 | \$0.10 | | | | | | | |
| SINGLE | 41 | 42 | 0.60 | 0.40 | 0.30 | 0.10 | | | | | | | |
| | 42 | 43 | 0.60 | 0.50 | 0.30 | 0.20 | | | | | | | |
| | 43 | 44 | 0.70 | 0.50 | 0.40 | 0.20 | \$0.10 | | | | | | |
| | 44 | 45 | 0.70 | 0.60 | 0.40 | 0.20 | 0.10 | | | | | | |
| | 45 | 46 | 0.70 | 0.60 | 0.40 | 0.30 | 0.10 | | | | | | |
| DAILY | 46 | 47 | 0.80 | 0.60 | 0.50 | 0.30 | 0.20 | | | | | | |
| | 47 | 48 | 0.80 | 0.70 | 0.50 | 0.40 | 0.20 | \$0.10 | | | | | |
| Payroll Period | 48 | 49 | 0.90 | 0.70 | 0.60 | 0.40 | 0.30 | 0.10 | | | | | |
| | 49 | 50 | 0.90 | 0.80 | 0.60 | 0.40 | 0.30 | 0.10 | | | | | |
| | 50 | 52 | 1.00 | 0.80 | 0.70 | 0.50 | 0.40 | 0.20 | | | | | |
| | 52 | 54 | 1.00 | 0.90 | 0.70 | 0.60 | 0.40 | 0.30 | \$0.10 | | | | |
| | 54 | 56 | 1.10 | 1.00 | 0.80 | 0.70 | 0.50 | 0.40 | 0.20 | \$0.10 | | | |
| | 56 | 58 | 1.20 | 1.10 | 0.90 | 0.70 | 0.60 | 0.40 | 0.30 | 0.10 | | | |
| | 58 | 60 | 1.30 | 1.10 | 1.00 | 0.80 | 0.70 | 0.50 | 0.40 | 0.20 | \$0.10 | | |
| | 60 | 62 | 1.40 | 1.20 | 1.10 | 0.90 | 0.80 | 0.60 | 0.40 | 0.30 | 0.10 | | |
| | 62 | 64 | 1.50 | 1.30 | 1.10 | 1.00 | 0.80 | 0.70 | 0.50 | 0.40 | 0.20 | \$0.10 | |
| | 64 | 66 | 1.60 | 1.40 | 1.20 | 1.10 | 0.90 | 0.80 | 0.60 | 0.50 | 0.30 | 0.10 | |
| | 66 | 68 | 1.70 | 1.50 | 1.30 | 1.10 | 1.00 | 0.80 | 0.70 | 0.50 | 0.40 | 0.20 | \$0.10 |
| | 68 | 70 | 1.70 | 1.60 | 1.40 | 1.20 | 1.10 | 0.90 | 0.80 | 0.60 | 0.50 | 0.30 | 0.10 |
| | 70 | 72 | 1.80 | 1.70 | 1.50 | 1.30 | 1.20 | 1.00 | 0.80 | 0.70 | 0.50 | 0.40 | 0.20 |
| | 72 | 74 | 2.00 | 1.80 | 1.60 | 1.40 | 1.20 | 1.10 | 0.90 | 0.80 | 0.60 | 0.50 | 0.30 |
| | 74 | 76 | 2.10 | 1.90 | 1.70 | 1.50 | 1.30 | 1.20 | 1.00 | 0.90 | 0.70 | 0.50 | 0.40 |
| | 76 | 78 | 2.20 | 2.00 | 1.80 | 1.60 | 1.40 | 1.20 | 1.10 | 0.90 | 0.80 | 0.60 | 0.50 |
| | 78 | 80 | 2.30 | 2.10 | 1.90 | 1.70 | 1.50 | 1.30 | 1.20 | 1.00 | 0.90 | 0.70 | 0.50 |
| | 80 | 82 | 2.40 | 2.20 | 2.00 | 1.80 | 1.60 | 1.40 | 1.20 | 1.10 | 0.90 | 0.80 | 0.60 |
| | 82 | 84 | 2.50 | 2.30 | 2.10 | 1.90 | 1.70 | 1.50 | 1.30 | 1.20 | 1.00 | 0.90 | 0.70 |
| | 84 | 86 | 2.60 | 2.40 | 2.20 | 2.00 | 1.80 | 1.60 | 1.40 | 1.30 | 1.10 | 0.90 | 0.80 |
| | 86 | 88 | 2.80 | 2.50 | 2.30 | 2.10 | 1.90 | 1.70 | 1.50 | 1.30 | 1.20 | 1.00 | 0.90 |
| | 88 | 90 | 2.90 | 2.60 | 2.40 | 2.20 | 2.00 | 1.80 | 1.60 | 1.40 | 1.30 | 1.10 | 0.90 |
| | 90 | 92 | 3.00 | 2.80 | 2.50 | 2.30 | 2.10 | 1.90 | 1.70 | 1.50 | 1.30 | 1.20 | 1.00 |
| | 92 | 94 | 3.10 | 2.90 | 2.70 | 2.40 | 2.20 | 2.00 | 1.80 | 1.60 | 1.40 | 1.30 | 1.10 |
| | 94 | 96 | 3.20 | 3.00 | 2.80 | 2.50 | 2.30 | 2.10 | 1.90 | 1.70 | 1.50 | 1.40 | 1.20 |
| | 96 | 98 | 3.30 | 3.10 | 2.90 | 2.70 | 2.40 | 2.20 | 2.00 | 1.80 | 1.60 | 1.40 | 1.30 |
| | 98 | 100 | 3.50 | 3.20 | 3.00 | 2.80 | 2.60 | 2.30 | 2.10 | 1.90 | 1.70 | 1.50 | 1.40 |
| | 100 | 102 | 3.60 | 3.40 | 3.10 | 2.90 | 2.70 | 2.40 | 2.20 | 2.00 | 1.80 | 1.60 | 1.50 |
| | 102 | 104 | 3.70 | 3.50 | 3.20 | 3.00 | 2.80 | 2.60 | 2.30 | 2.10 | 1.90 | 1.70 | 1.50 |
| | 104 | 106 | 3.80 | 3.60 | 3.40 | 3.10 | 2.90 | 2.70 | 2.50 | 2.20 | 2.00 | 1.80 | 1.60 |
| | 106 | 108 | 4.00 | 3.70 | 3.50 | 3.30 | 3.00 | 2.80 | 2.60 | 2.30 | 2.10 | 1.90 | 1.70 |
| | 108 | 110 | 4.10 | 3.80 | 3.60 | 3.40 | 3.10 | 2.90 | 2.70 | 2.50 | 2.20 | 2.00 | 1.80 |
| | 110 | 112 | 4.20 | 4.00 | 3.70 | 3.50 | 3.30 | 3.00 | 2.80 | 2.60 | 2.40 | 2.10 | 1.90 |
| | 112 | 114 | 4.30 | 4.10 | 3.80 | 3.60 | 3.40 | 3.20 | 2.90 | 2.70 | 2.50 | 2.20 | 2.00 |
| | 114 | 116 | 4.50 | 4.20 | 4.00 | 3.70 | 3.50 | 3.30 | 3.00 | 2.80 | 2.60 | 2.40 | 2.10 |
| | 116 | 118 | 4.60 | 4.30 | 4.10 | 3.90 | 3.60 | 3.40 | 3.20 | 2.90 | 2.70 | 2.50 | 2.30 |
| | 118 | 120 | 4.70 | 4.50 | 4.20 | 4.00 | 3.70 | 3.50 | 3.30 | 3.10 | 2.80 | 2.60 | 2.40 |
| | 120 | 122 | 4.90 | 4.60 | 4.40 | 4.10 | 3.90 | 3.60 | 3.40 | 3.20 | 2.90 | 2.70 | 2.50 |
| | 122 | 124 | 5.00 | 4.70 | 4.50 | 4.20 | 4.00 | 3.70 | 3.50 | 3.30 | 3.10 | 2.80 | 2.60 |
| | 124 | 130 | 5.20 | 5.00 | 4.70 | 4.50 | 4.20 | 4.00 | 3.80 | 3.50 | 3.30 | 3.10 | 2.80 |
| | 126 | 128 | 5.20 | 5.00 | 4.70 | 4.50 | 4.20 | 4.00 | 3.80 | 3.50 | 3.30 | 3.10 | 2.80 |
| | 128 | 130 | 5.40 | 5.10 | 4.90 | 4.60 | 4.40 | 4.10 | 3.90 | 3.60 | 3.40 | 3.20 | 3.00 |
| \$130 & OVER | | Use Method II, "Exact Calculation Method," on pages 16 and 17. | | | | | | | | | | | |

| WAGES | | EXEMPTIONS CLAIMED | | | | | | | | | | 10 |
|-------|-----------|--------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| At | But | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | or more |
| Least | Less Than | TAX TO BE WITHHELD | | | | | | | | | | |
| \$0 | \$27 | \$0.00 | | | | | | | | | | |
| 27 | 28 | 0.00 | | | | | | | | | | |
| 28 | 29 | 0.00 | | | | | | | | | | |
| 29 | 30 | 0.00 | | | | | | | | | | |
| 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 | | | | | | | | | |
| 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 | | | | | | | | |
| 42 | 43 | 0.60 | 0.40 | 0.20 | \$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 | 0.20 | 0.10 | | | | | | |
| 47 | 48 | 0.80 | 0.60 | 0.40 | 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 | | | | | |
| 54 | 56 | 1.10 | 0.90 | 0.70 | 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 | 0.70 | 0.60 | 0.40 | 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 | 0.40 | 0.30 | 0.10 | | |
| 64 | 66 | 1.50 | 1.30 | 1.10 | 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 | 0.10 | |
| 68 | 70 | 1.70 | 1.50 | 1.30 | 1.10 | 1.00 | 0.80 | 0.70 | 0.50 | 0.40 | 0.20 | \$0.10 |
| 70 | 72 | 1.70 | 1.60 | 1.40 | 1.20 | 1.10 | 0.90 | 0.80 | 0.60 | 0.50 | 0.30 | 0.20 |
| 72 | 74 | 1.90 | 1.70 | 1.50 | 1.30 | 1.20 | 1.00 | 0.80 | 0.70 | 0.50 | 0.40 | 0.20 |
| 74 | 76 | 2.00 | 1.80 | 1.60 | 1.40 | 1.20 | 1.10 | 0.90 | 0.80 | 0.60 | 0.50 | 0.30 |
| 76 | 78 | 2.10 | 1.90 | 1.70 | 1.50 | 1.30 | 1.20 | 1.00 | 0.90 | 0.70 | 0.50 | 0.40 |
| 78 | 80 | 2.20 | 2.00 | 1.80 | 1.60 | 1.40 | 1.20 | 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 | 1.20 | 1.10 | 0.90 | 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 | 0.90 | 0.80 |
| 88 | 90 | 2.80 | 2.50 | 2.30 | 2.10 | 1.90 | 1.70 | 1.50 | 1.30 | 1.20 | 1.00 | 0.90 |
| 90 | 92 | 2.90 | 2.60 | 2.40 | 2.20 | 2.00 | 1.80 | 1.60 | 1.40 | 1.30 | 1.10 | 1.00 |
| 92 | 94 | 3.00 | 2.80 | 2.50 | 2.30 | 2.10 | 1.90 | 1.70 | 1.50 | 1.40 | 1.20 | 1.00 |
| 94 | 96 | 3.10 | 2.90 | 2.70 | 2.40 | 2.20 | 2.00 | 1.80 | 1.60 | 1.40 | 1.30 | 1.10 |
| 96 | 98 | 3.20 | 3.00 | 2.80 | 2.50 | 2.30 | 2.10 | 1.90 | 1.70 | 1.50 | 1.40 | 1.20 |
| 98 | 100 | 3.30 | 3.10 | 2.90 | 2.70 | 2.40 | 2.20 | 2.00 | 1.80 | 1.60 | 1.40 | 1.30 |
| 100 | 102 | 3.50 | 3.20 | 3.00 | 2.80 | 2.60 | 2.30 | 2.10 | 1.90 | 1.70 | 1.50 | 1.40 |
| 102 | 104 | 3.60 | 3.40 | 3.10 | 2.90 | 2.70 | 2.40 | 2.20 | 2.00 | 1.80 | 1.60 | 1.50 |
| 104 | 106 | 3.70 | 3.50 | 3.20 | 3.00 | 2.80 | 2.60 | 2.30 | 2.10 | 1.90 | 1.70 | 1.50 |
| 106 | 108 | 3.80 | 3.60 | 3.40 | 3.10 | 2.90 | 2.70 | 2.50 | 2.20 | 2.00 | 1.80 | 1.60 |
| 108 | 110 | 4.00 | 3.70 | 3.50 | 3.30 | 3.00 | 2.80 | 2.60 | 2.40 | 2.10 | 1.90 | 1.70 |
| 110 | 112 | 4.10 | 3.80 | 3.60 | 3.40 | 3.10 | 2.90 | 2.70 | 2.50 | 2.20 | 2.00 | 1.80 |
| 112 | 114 | 4.20 | 4.00 | 3.70 | 3.50 | 3.30 | 3.00 | 2.80 | 2.60 | 2.40 | 2.10 | 1.90 |
| 114 | 116 | 4.30 | 4.10 | 3.80 | 3.60 | 3.40 | 3.20 | 2.90 | 2.70 | 2.50 | 2.30 | 2.00 |
| 116 | 118 | 4.50 | 4.20 | 4.00 | 3.70 | 3.50 | 3.30 | 3.00 | 2.80 | 2.60 | 2.40 | 2.10 |
| 118 | 120 | 4.60 | 4.40 | 4.10 | 3.90 | 3.60 | 3.40 | 3.20 | 2.90 | 2.70 | 2.50 | 2.30 |
| 120 | 122 | 4.70 | 4.50 | 4.20 | 4.00 | 3.70 | 3.50 | 3.30 | 3.10 | 2.80 | 2.60 | 2.40 |
| 122 | 124 | 4.90 | 4.60 | 4.40 | 4.10 | 3.90 | 3.60 | 3.40 | 3.20 | 2.90 | 2.70 | 2.50 |
| 124 | 126 | 5.00 | 4.70 | 4.50 | 4.20 | 4.00 | 3.70 | 3.50 | 3.30 | 3.10 | 2.80 | 2.60 |
| 126 | 128 | 5.10 | 4.90 | 4.60 | 4.40 | 4.10 | 3.90 | 3.60 | 3.40 | 3.20 | 3.00 | 2.70 |
| 128 | 130 | 5.20 | 5.00 | 4.80 | 4.50 | 4.30 | 4.00 | 3.80 | 3.50 | 3.30 | 3.10 | 2.80 |

Method I

Table V

NY STATE

Income Tax

MARRIED

DAILY

Payroll Period

\$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 | \$26.85 | \$30.70 | \$34.55 | \$38.40 | \$42.25 | \$46.10 | \$49.95 | \$53.80 | \$57.65 | \$61.50 | \$65.35 |
| | Married | 28.75 | 32.60 | 36.45 | 40.30 | 44.15 | 48.00 | 51.85 | 55.70 | 59.55 | 63.40 | 67.25 |
| Weekly | Single | 134.15 | 153.40 | 172.65 | 191.90 | 211.15 | 230.40 | 249.65 | 268.90 | 288.15 | 307.40 | 326.65 |
| | Married | 143.75 | 163.00 | 182.25 | 201.50 | 220.75 | 240.00 | 259.25 | 278.50 | 297.75 | 317.00 | 336.25 |
| Biweekly | Single | 268.30 | 306.80 | 345.30 | 383.80 | 422.30 | 460.80 | 499.30 | 537.80 | 576.30 | 614.80 | 653.30 |
| | Married | 287.50 | 326.00 | 364.50 | 403.00 | 441.50 | 480.00 | 518.50 | 557.00 | 595.50 | 634.00 | 672.50 |
| Semimonthly | Single | 290.60 | 332.25 | 373.90 | 415.55 | 457.20 | 498.85 | 540.50 | 582.15 | 623.80 | 665.45 | 707.10 |
| | Married | 311.45 | 353.10 | 394.75 | 436.40 | 478.05 | 519.70 | 561.35 | 603.00 | 644.65 | 686.30 | 727.95 |
| Monthly | Single | 581.25 | 664.55 | 747.85 | 831.15 | 914.45 | 997.75 | 1,081.05 | 1,164.35 | 1,247.65 | 1,330.95 | 1,414.25 |
| | Married | 622.90 | 706.20 | 789.50 | 872.80 | 956.10 | 1,039.40 | 1,122.70 | 1,206.00 | 1,289.30 | 1,372.60 | 1,455.90 |
| Annual | Single | 6,975 | 7,975 | 8,975 | 9,975 | 10,975 | 11,975 | 12,975 | 13,975 | 14,975 | 15,975 | 16,975 |
| | Married | 7,475 | 8,475 | 9,475 | 10,475 | 11,475 | 12,475 | 13,475 | 14,475 | 15,475 | 16,475 | 17,475 |

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 | \$26.85 |
| | Married | 28.75 |
| Weekly | Single | 134.15 |
| | Married | 143.75 |
| Biweekly | Single | 268.30 |
| | Married | 287.50 |
| Semimonthly | Single | 290.60 |
| | Married | 311.45 |
| Monthly | Single | 581.25 |
| | Married | 622.90 |
| Annual | Single | 6,975 |
| | Married | 7,475 |

Table C Exemption allowance

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

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

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

Table D Adjustment for difference between federal* and New York exemption allowances

For employers who elect to use the federal exemption amounts* in computing wages after exemptions, the following adjustments correct for the difference between the federal exemption of \$3,800* and the New York State exemption of \$1,000 according to the particular payroll period.

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

| Payroll period | Adjustment for each federal exemption |
|---------------------|---------------------------------------|
| Daily/miscellaneous | \$10.80 |
| Weekly | 53.85 |
| Biweekly | 107.70 |
| Semimonthly | 116.65 |
| Monthly | 233.30 |
| Quarterly | 700.00 |
| Semiannual | 1,400.00 |
| Annual | 2,800.00 |

* The adjustments in Table D are based on the 2012 federal exemption amount of \$3,800. The federal exemption amount may be adjusted for inflation as prescribed by the Internal Revenue Code. For an annual payroll period, the adjustment for each federal exemption should be changed by subtracting \$1,000 from the current federal exemption amount. Other payroll periods should be recalculated accordingly.

— 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

| | |
|--|---|
| <p style="text-align: center;">Example 1:</p> <p style="text-align: center;">Weekly payroll, \$400 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$191.90 for single, weekly payroll, 3 exemptions. \$400 wages - \$191.90 = \$208.10 net wages. 2. Use Table II - A on page 17 for single, weekly payroll. Look up \$208.10 and use line 2 on which \$208.10 is greater than Column 1 (\$154) but less than Column 2 (\$212). 3. \$208.10 - \$154 (from Column 3, line 2) = \$54.10. 4. \$54.10 x .0450 (from Column 4, line 2) = \$2.43. 5. \$2.43 + \$6.15 (from Column 5, line 2) = \$8.58. Withhold this amount. | <p style="text-align: center;">Example 3:</p> <p style="text-align: center;">Monthly payroll, \$50,000 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$831.15 for single, monthly payroll, 3 exemptions. \$50,000 wages - \$831.15 = \$49,168.85 net wages. 2. Use Table II - D on page 17 for single, monthly payroll. Look up \$49,168.85 and use line 11 on which \$49,168.85 is greater than Column 1 (\$20,833) but less than Column 2 (\$83,333). 3. \$49,168.85 - \$20,833 (from Column 3, line 11) = \$28,335.85. 4. \$28,335.85 x .0735 (from Column 4, line 11) = \$2,082.68. 5. \$2,082.68 + \$1,497.17 (from Column 5, line 11) = \$3,579.85. Withhold this amount. |
| <p style="text-align: center;">Example 2:</p> <p style="text-align: center;">Semimonthly payroll, \$5,000 gross wages, single, 1 exemption</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$332.25 for single, semimonthly payroll, 1 exemption. \$5,000 wages - \$332.25 = \$4,667.75 net wages. 2. Use Table II - C on page 17 for single, semimonthly payroll. Look up \$4,667.75 and use line 8 on which \$4,667.75 is greater than Column 1 (\$4,167) but less than Column 2 (\$6,250). 3. \$4,667.75 - \$4,167 (from Column 3, line 8) = \$500.75. 4. \$500.75 x .0808 (from Column 4, line 8) = \$40.46. 5. \$40.46 + \$261.50 (from Column 5, line 8) = \$301.96. Withhold this amount. | <p style="text-align: center;">Example 4:</p> <p style="text-align: center;">Daily payroll, \$750 gross wages, single, 2 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$34.55 for single, daily payroll, 2 exemptions. \$750 wages - \$34.55 = \$715.45 net wages. 2. Use Table II - E on page 17 for single, daily payroll. Look up \$715.45 and use line 9 on which \$715.45 is greater than Column 1 (\$577), but less than Column 2 (\$769). 3. \$715.45 - \$577 (from Column 3, line 9) = \$138.45. 4. \$138.45 x .0715 (from Column 4, line 9) = \$9.90. 5. \$9.90 + \$39.68 (from Column 5, line 9) = \$49.58. Withhold this amount. |

| Line e | If the amount of net wages (after subtracting deductions and exemptions) is: | | Subtract Column 3 amount from net wages Column 3 | Multiply the result by Column 4 amount Column 4 | Add the result to Column 5 amount. Withhold the resulting sum. Column 5 |
|-----------|--|---------------|---|--|--|
| | At Least | But less than | | | |
| | Column 1 | Column 2 | | | |
| 1 | \$0 | \$154 | \$0 | 0.0400 | \$0 |
| 2 | 154 | 212 | 154 | 0.0450 | 6.15 |
| 3 | 212 | 250 | 212 | 0.0525 | 8.75 |
| 4 | 250 | 385 | 250 | 0.0590 | 10.77 |
| 5 | 385 | 1,442 | 385 | 0.0645 | 18.71 |
| 6 | 1,442 | 1,731 | 1,442 | 0.0665 | 86.94 |
| 7 | 1,731 | 1,923 | 1,731 | 0.0758 | 106.12 |
| 8 | 1,923 | 2,885 | 1,923 | 0.0808 | 120.69 |
| 9 | 2,885 | 3,846 | 2,885 | 0.0715 | 198.38 |
| 10 | 3,846 | 4,808 | 3,846 | 0.0815 | 267.13 |
| 11 | 4,808 | 19,231 | 4,808 | 0.0735 | 345.50 |
| 12 | 19,231 | 20,192 | 19,231 | 0.4902 | 1,405.60 |
| 13 | 20,192 | ..... | 20,192 | 0.0962 | 1,876.94 |

| Line e | If the amount of net wages (after subtracting deductions and exemptions) is: | | Subtract Column 3 amount from net wages Column 3 | Multiply the result by Column 4 amount Column 4 | Add the result to Column 5 amount. Withhold the resulting sum. Column 5 |
|-----------|--|---------------|---|--|--|
| | At Least | But less than | | | |
| | Column 1 | Column 2 | | | |
| 1 | \$0 | \$667 | \$0 | 0.0400 | \$0 |
| 2 | 667 | 917 | 667 | 0.0450 | 26.67 |
| 3 | 917 | 1,083 | 917 | 0.0525 | 37.92 |
| 4 | 1,083 | 1,667 | 1,083 | 0.0590 | 46.67 |
| 5 | 1,667 | 6,250 | 1,667 | 0.0645 | 81.08 |
| 6 | 6,250 | 7,500 | 6,250 | 0.0665 | 376.75 |
| 7 | 7,500 | 8,333 | 7,500 | 0.0758 | 459.83 |
| 8 | 8,333 | 12,500 | 8,333 | 0.0808 | 523.00 |
| 9 | 12,500 | 16,667 | 12,500 | 0.0715 | 859.67 |
| 10 | 16,667 | 20,833 | 16,667 | 0.0815 | 1,157.58 |
| 11 | 20,833 | 83,333 | 20,833 | 0.0735 | 1,497.17 |
| 12 | 83,333 | 87,500 | 83,333 | 0.4902 | 6,090.92 |
| 13 | 87,500 | ..... | 87,500 | 0.0962 | 8,133.42 |

| Line e | If the amount of net wages (after subtracting deductions and exemptions) is: | | Subtract Column 3 amount from net wages Column 3 | Multiply the result by Column 4 amount Column 4 | Add the result to Column 5 amount. Withhold the resulting sum. Column 5 |
|-----------|--|---------------|---|--|--|
| | At Least | But less than | | | |
| | Column 1 | Column 2 | | | |
| 1 | \$0 | \$308 | \$0 | 0.0400 | \$0 |
| 2 | 308 | 423 | 308 | 0.0450 | 12.31 |
| 3 | 423 | 500 | 423 | 0.0525 | 17.50 |
| 4 | 500 | 769 | 500 | 0.0590 | 21.54 |
| 5 | 769 | 2,885 | 769 | 0.0645 | 37.42 |
| 6 | 2,885 | 3,462 | 2,885 | 0.0665 | 173.88 |
| 7 | 3,462 | 3,846 | 3,462 | 0.0758 | 212.23 |
| 8 | 3,846 | 5,769 | 3,846 | 0.0808 | 241.38 |
| 9 | 5,769 | 7,692 | 5,769 | 0.0715 | 396.77 |
| 10 | 7,692 | 9,615 | 7,692 | 0.0815 | 534.27 |
| 11 | 9,615 | 38,462 | 9,615 | 0.0735 | 691.00 |
| 12 | 38,462 | 40,385 | 38,462 | 0.4902 | 2,811.19 |
| 13 | 40,385 | ..... | 40,385 | 0.0962 | 3,753.88 |

| Line e | If the amount of net wages (after subtracting deductions and exemptions) is: | | Subtract Column 3 amount from net wages Column 3 | Multiply the result by Column 4 amount Column 4 | Add the result to Column 5 amount. Withhold the resulting sum. Column 5 |
|-----------|--|---------------|---|--|--|
| | At Least | But less than | | | |
| | Column 1 | Column 2 | | | |
| 1 | \$0 | \$31 | \$0 | 0.0400 | \$0 |
| 2 | 31 | 42 | 31 | 0.0450 | 1.23 |
| 3 | 42 | 50 | 42 | 0.0525 | 1.75 |
| 4 | 50 | 77 | 50 | 0.0590 | 2.15 |
| 5 | 77 | 288 | 77 | 0.0645 | 3.74 |
| 6 | 288 | 346 | 288 | 0.0665 | 17.39 |
| 7 | 346 | 385 | 346 | 0.0758 | 21.22 |
| 8 | 385 | 577 | 385 | 0.0808 | 24.14 |
| 9 | 577 | 769 | 577 | 0.0715 | 39.68 |
| 10 | 769 | 962 | 769 | 0.0815 | 53.43 |
| 11 | 962 | 3,846 | 962 | 0.0735 | 69.10 |
| 12 | 3,846 | 4,038 | 3,846 | 0.4902 | 281.12 |
| 13 | 4,038 | ..... | 4,038 | 0.0962 | 375.39 |

| Line e | If the amount of net wages (after subtracting deductions and exemptions) is: | | Subtract Column 3 amount from net wages Column 3 | Multiply the result by Column 4 amount Column 4 | Add the result to Column 5 amount. Withhold the resulting sum. Column 5 |
|-----------|--|---------------|---|--|--|
| | At Least | But less than | | | |
| | Column 1 | Column 2 | | | |
| 1 | \$0 | \$333 | \$0 | 0.0400 | \$0 |
| 2 | 333 | 458 | 333 | 0.0450 | 13.33 |
| 3 | 458 | 542 | 458 | 0.0525 | 18.96 |
| 4 | 542 | 833 | 542 | 0.0590 | 23.33 |
| 5 | 833 | 3,125 | 833 | 0.0645 | 40.54 |
| 6 | 3,125 | 3,750 | 3,125 | 0.0665 | 188.38 |
| 7 | 3,750 | 4,167 | 3,750 | 0.0758 | 229.92 |
| 8 | 4,167 | 6,250 | 4,167 | 0.0808 | 261.50 |
| 9 | 6,250 | 8,333 | 6,250 | 0.0715 | 429.83 |
| 10 | 8,333 | 10,417 | 8,333 | 0.0815 | 578.79 |
| 11 | 10,417 | 41,667 | 10,417 | 0.0735 | 748.58 |
| 12 | 41,667 | 43,750 | 41,667 | 0.4902 | 3,045.46 |
| 13 | 43,750 | ..... | 43,750 | 0.0962 | 4,066.71 |

| Line e | If annual wages (after subtracting deductions and exemptions) are: | | Subtract Column 3 amount from taxable portion of annualized pay Column 3 | Multiply the result by Column 4 amount Column 4 | Add the result to Column 5 amount. The resulting sum is the annualized tax. Column 5 |
|-----------|--|---------------|---|--|---|
| | At Least | But less than | | | |
| | Column 1 | Column 2 | | | |
| 1 | \$0 | \$8,000 | \$0 | 0.0400 | \$0 |
| 2 | 8,000 | 11,000 | 8,000 | 0.0450 | 320.00 |
| 3 | 11,000 | 13,000 | 11,000 | 0.0525 | 455.00 |
| 4 | 13,000 | 20,000 | 13,000 | 0.0590 | 560.00 |
| 5 | 20,000 | 75,000 | 20,000 | 0.0645 | 973.00 |
| 6 | 75,000 | 90,000 | 75,000 | 0.0665 | 4,521.00 |
| 7 | 90,000 | 100,000 | 90,000 | 0.0758 | 5,518.00 |
| 8 | 100,000 | 150,000 | 100,000 | 0.0808 | 6,276.00 |
| 9 | 150,000 | 200,000 | 150,000 | 0.0715 | 10,316.00 |
| 10 | 200,000 | 250,000 | 200,000 | 0.0815 | 13,891.00 |
| 11 | 250,000 | 1,000,000 | 250,000 | 0.0735 | 17,966.00 |
| 12 | 1,000,000 | 1,050,000 | 1,000,000 | 0.4902 | 73,091.00 |
| 13 | 1,050,000 | ..... | 1,050,000 | 0.0962 | 97,601.00 |

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

| | |
|---|--|
| <p style="text-align: center;">Example 1:</p> <p style="text-align: center;">Weekly payroll, \$400 gross wages, married, 4 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$220.75 for married, weekly payroll 4 exemptions. \$400 wages - \$220.75 = \$179.25 net wages. 2. Use Table II - A on page 19 for married, weekly payroll. Look up \$179.25 and use line 2 on which \$179.25 is greater than Column 1 (\$154) but less than Column 2 (\$212). 3. \$179.25 - \$154 (from Column 3, line 2) = \$25.25. 4. \$25.25 x .0450 (from Column 4, line 2) = \$1.14. 5. \$1.14 + \$6.15 (from Column 5, line 2) = \$7.29. Withhold this amount. | <p style="text-align: center;">Example 3:</p> <p style="text-align: center;">Monthly payroll, \$50,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$872.80 for married, monthly payroll, 3 exemptions. \$50,000 wages - \$872.80 = \$49,127.20 net wages. 2. Use Table II - D on page 19 for married, monthly payroll. Look up \$49,127.20 and use line 12 on which \$49,127.20 is greater than Column 1 (\$29,167) but less than Column 2 (\$83,333). 3. \$49,127.20 - \$29,167 (from Column 3, line 12) = \$19,960.20. 4. \$19,960.20 x .0735 (from Column 4, line 12) = \$1,467.07. 5. \$1,467.07 + \$2,116.75 (from Column 5, line 12) = \$3,583.82. Withhold this amount. |
| <p style="text-align: center;">Example 2:</p> <p style="text-align: center;">Semimonthly payroll, \$5,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$436.40 for married, semimonthly payroll, 3 exemptions. \$5,000 wages - \$436.40 = \$4,563.60 net wages. 2. Use Table II - C on page 19 for married, semimonthly payroll. Look up \$4,563.60 and use line 8 on which \$4,563.60 is greater than Column 1 (\$4,167) but less than Column 2 (\$6,250). 3. \$4,563.60 - \$4,167 (from Column 3, line 8) = \$396.60. 4. \$396.60 x .0778 (from Column 4, line 8) = \$30.86. 5. \$30.86 + \$260.25 (from Column 5, line 8) = \$291.11. Withhold this amount. | <p style="text-align: center;">Example 4:</p> <p style="text-align: center;">Daily payroll, \$750 gross wages, married, 2 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$36.45 for married, daily payroll, 2 exemptions. \$750 wages - \$36.45 = \$713.55 net wages. 2. Use Table II - E on page 19 for married, daily payroll. Look up \$713.55 and use line 9 on which \$713.55 is greater than Column 1 (\$577), but less than Column 2 (\$769). 3. \$713.55 - \$577 (from Column 3, line 9) = \$136.55. 4. \$136.55 x .0808 (from Column 4, line 9) = \$11.03. 5. \$11.03 + \$38.98 (from Column 5, line 9) = \$50.01. Withhold this amount. |

Table II - A Weekly Payroll

| Line e | 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 | \$154 | \$0 | 0.0400 | \$0 |
| 2 | 154 | 212 | 154 | 0.0450 | 6.15 |
| 3 | 212 | 250 | 212 | 0.0525 | 8.75 |
| 4 | 250 | 385 | 250 | 0.0590 | 10.77 |
| 5 | 385 | 1,442 | 385 | 0.0645 | 18.71 |
| 6 | 1,442 | 1,731 | 1,442 | 0.0665 | 86.94 |
| 7 | 1,731 | 1,923 | 1,731 | 0.0728 | 106.12 |
| 8 | 1,923 | 2,885 | 1,923 | 0.0778 | 120.12 |
| 9 | 2,885 | 3,846 | 2,885 | 0.0808 | 194.92 |
| 10 | 3,846 | 5,769 | 3,846 | 0.0715 | 272.62 |
| 11 | 5,769 | 6,731 | 5,769 | 0.0815 | 410.12 |
| 12 | 6,731 | 19,231 | 6,731 | 0.0735 | 488.48 |
| 13 | 19,231 | 38,462 | 19,231 | 0.0765 | 1,407.23 |
| 14 | 38,462 | 39,423 | 38,462 | 0.8842 | 2,878.38 |
| 15 | 39,423 | ..... | 39,423 | 0.0962 | 3,728.58 |

Table II - D Monthly Payroll

| Line e | 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 | \$667 | \$0 | 0.0400 | \$0 |
| 2 | 667 | 917 | 667 | 0.0450 | 26.67 |
| 3 | 917 | 1,083 | 917 | 0.0525 | 37.92 |
| 4 | 1,083 | 1,667 | 1,083 | 0.0590 | 46.67 |
| 5 | 1,667 | 6,250 | 1,667 | 0.0645 | 81.08 |
| 6 | 6,250 | 7,500 | 6,250 | 0.0665 | 376.75 |
| 7 | 7,500 | 8,333 | 7,500 | 0.0728 | 459.83 |
| 8 | 8,333 | 12,500 | 8,333 | 0.0778 | 520.50 |
| 9 | 12,500 | 16,667 | 12,500 | 0.0808 | 844.67 |
| 10 | 16,667 | 25,000 | 16,667 | 0.0715 | 1,181.33 |
| 11 | 25,000 | 29,167 | 25,000 | 0.0815 | 1,777.17 |
| 12 | 29,167 | 83,333 | 29,167 | 0.0735 | 2,116.75 |
| 13 | 83,333 | 166,667 | 83,333 | 0.0765 | 6,098.00 |
| 14 | 166,667 | 170,833 | 166,667 | 0.8842 | 12,473.00 |
| 15 | 170,833 | ..... | 170,833 | 0.0962 | 16,157.17 |

Table II - B Biweekly Payroll

| Line e | 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 | \$308 | \$0 | 0.0400 | \$0 |
| 2 | 308 | 423 | 308 | 0.0450 | 12.31 |
| 3 | 423 | 500 | 423 | 0.0525 | 17.50 |
| 4 | 500 | 769 | 500 | 0.0590 | 21.54 |
| 5 | 769 | 2,885 | 769 | 0.0645 | 37.42 |
| 6 | 2,885 | 3,462 | 2,885 | 0.0665 | 173.88 |
| 7 | 3,462 | 3,846 | 3,462 | 0.0728 | 212.23 |
| 8 | 3,846 | 5,769 | 3,846 | 0.0778 | 240.23 |
| 9 | 5,769 | 7,692 | 5,769 | 0.0808 | 389.85 |
| 10 | 7,692 | 11,538 | 7,692 | 0.0715 | 545.23 |
| 11 | 11,538 | 13,462 | 11,538 | 0.0815 | 820.23 |
| 12 | 13,462 | 38,462 | 13,462 | 0.0735 | 976.96 |
| 13 | 38,462 | 76,923 | 38,462 | 0.0765 | 2,814.46 |
| 14 | 76,923 | 78,846 | 76,923 | 0.8842 | 5,756.77 |
| 15 | 78,846 | ..... | 78,846 | 0.0962 | 7,457.15 |

Table II - E Daily Payroll

| Line e | 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 | \$31 | \$0 | 0.0400 | \$0 |
| 2 | 31 | 42 | 31 | 0.0450 | 1.23 |
| 3 | 42 | 50 | 42 | 0.0525 | 1.75 |
| 4 | 50 | 77 | 50 | 0.0590 | 2.15 |
| 5 | 77 | 288 | 77 | 0.0645 | 3.74 |
| 6 | 288 | 346 | 288 | 0.0665 | 17.39 |
| 7 | 346 | 385 | 346 | 0.0728 | 21.22 |
| 8 | 385 | 577 | 385 | 0.0778 | 24.02 |
| 9 | 577 | 769 | 577 | 0.0808 | 38.98 |
| 10 | 769 | 1,154 | 769 | 0.0715 | 54.52 |
| 11 | 1,154 | 1,346 | 1,154 | 0.0815 | 82.02 |
| 12 | 1,346 | 3,846 | 1,346 | 0.0735 | 97.70 |
| 13 | 3,846 | 7,692 | 3,846 | 0.0765 | 281.45 |
| 14 | 7,692 | 7,885 | 7,692 | 0.8842 | 575.68 |
| 15 | 7,885 | ..... | 7,885 | 0.0962 | 745.72 |

Table II - C Semimonthly Payroll

| Line e | 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 | \$333 | \$0 | 0.0400 | \$0 |
| 2 | 333 | 458 | 333 | 0.0450 | 13.33 |
| 3 | 458 | 542 | 458 | 0.0525 | 18.96 |
| 4 | 542 | 833 | 542 | 0.0590 | 23.33 |
| 5 | 833 | 3,125 | 833 | 0.0645 | 40.54 |
| 6 | 3,125 | 3,750 | 3,125 | 0.0665 | 188.38 |
| 7 | 3,750 | 4,167 | 3,750 | 0.0728 | 229.92 |
| 8 | 4,167 | 6,250 | 4,167 | 0.0778 | 260.25 |
| 9 | 6,250 | 8,333 | 6,250 | 0.0808 | 422.33 |
| 10 | 8,333 | 12,500 | 8,333 | 0.0715 | 590.67 |
| 11 | 12,500 | 14,583 | 12,500 | 0.0815 | 888.58 |
| 12 | 14,583 | 41,667 | 14,583 | 0.0735 | 1,058.38 |
| 13 | 41,667 | 83,333 | 41,667 | 0.0765 | 3,049.00 |
| 14 | 83,333 | 85,417 | 83,333 | 0.8842 | 6,236.50 |
| 15 | 85,417 | ..... | 85,417 | 0.0962 | 8,078.58 |

Annual Tax Rate Schedule

| Line e | If annual wages (after subtracting deductions and exemptions) are: | | Subtract 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 | \$8,000 | \$0 | 0.0400 | \$0 |
| 2 | 8,000 | 11,000 | 8,000 | 0.0450 | 320.00 |
| 3 | 11,000 | 13,000 | 11,000 | 0.0525 | 455.00 |
| 4 | 13,000 | 20,000 | 13,000 | 0.0590 | 560.00 |
| 5 | 20,000 | 75,000 | 20,000 | 0.0645 | 973.00 |
| 6 | 75,000 | 90,000 | 75,000 | 0.0665 | 4,521.00 |
| 7 | 90,000 | 100,000 | 90,000 | 0.0728 | 5,518.00 |
| 8 | 100,000 | 150,000 | 100,000 | 0.0778 | 6,246.00 |
| 9 | 150,000 | 200,000 | 150,000 | 0.0808 | 10,136.00 |
| 10 | 200,000 | 300,000 | 200,000 | 0.0715 | 14,176.00 |
| 11 | 300,000 | 350,000 | 300,000 | 0.0815 | 21,326.00 |
| 12 | 350,000 | 1,000,000 | 350,000 | 0.0735 | 25,401.00 |
| 13 | 1,000,000 | 2,000,000 | 1,000,000 | 0.0765 | 73,176.00 |
| 14 | 2,000,000 | 2,050,000 | 2,000,000 | 0.8842 | 149,676.00 |
| 15 | 2,050,000 | ..... | 2,050,000 | 0.0962 | 193,886.00 |

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 | \$8.28 | \$251 | \$10.83 |
| 2 | 0.08 | 52 | 2.08 | 102 | 4.08 | 152 | 6.08 | 202 | 8.32 | 252 | 10.89 |
| 3 | 0.12 | 53 | 2.12 | 103 | 4.12 | 153 | 6.12 | 203 | 8.37 | 253 | 10.95 |
| 4 | 0.16 | 54 | 2.16 | 104 | 4.16 | 154 | 6.16 | 204 | 8.41 | 254 | 11.01 |
| 5 | 0.20 | 55 | 2.20 | 105 | 4.20 | 155 | 6.21 | 205 | 8.46 | 255 | 11.06 |
| 6 | 0.24 | 56 | 2.24 | 106 | 4.24 | 156 | 6.25 | 206 | 8.50 | 256 | 11.12 |
| 7 | 0.28 | 57 | 2.28 | 107 | 4.28 | 157 | 6.30 | 207 | 8.55 | 257 | 11.18 |
| 8 | 0.32 | 58 | 2.32 | 108 | 4.32 | 158 | 6.34 | 208 | 8.59 | 258 | 11.24 |
| 9 | 0.36 | 59 | 2.36 | 109 | 4.36 | 159 | 6.39 | 209 | 8.64 | 259 | 11.30 |
| 10 | 0.40 | 60 | 2.40 | 110 | 4.40 | 160 | 6.43 | 210 | 8.68 | 260 | 11.36 |
| 11 | 0.44 | 61 | 2.44 | 111 | 4.44 | 161 | 6.48 | 211 | 8.73 | 261 | 11.42 |
| 12 | 0.48 | 62 | 2.48 | 112 | 4.48 | 162 | 6.52 | 212 | 8.77 | 262 | 11.48 |
| 13 | 0.52 | 63 | 2.52 | 113 | 4.52 | 163 | 6.57 | 213 | 8.83 | 263 | 11.54 |
| 14 | 0.56 | 64 | 2.56 | 114 | 4.56 | 164 | 6.61 | 214 | 8.88 | 264 | 11.60 |
| 15 | 0.60 | 65 | 2.60 | 115 | 4.60 | 165 | 6.66 | 215 | 8.93 | 265 | 11.65 |
| 16 | 0.64 | 66 | 2.64 | 116 | 4.64 | 166 | 6.70 | 216 | 8.98 | 266 | 11.71 |
| 17 | 0.68 | 67 | 2.68 | 117 | 4.68 | 167 | 6.75 | 217 | 9.04 | 267 | 11.77 |
| 18 | 0.72 | 68 | 2.72 | 118 | 4.72 | 168 | 6.79 | 218 | 9.09 | 268 | 11.83 |
| 19 | 0.76 | 69 | 2.76 | 119 | 4.76 | 169 | 6.84 | 219 | 9.14 | 269 | 11.89 |
| 20 | 0.80 | 70 | 2.80 | 120 | 4.80 | 170 | 6.88 | 220 | 9.19 | 270 | 11.95 |
| 21 | 0.84 | 71 | 2.84 | 121 | 4.84 | 171 | 6.93 | 221 | 9.25 | 271 | 12.01 |
| 22 | 0.88 | 72 | 2.88 | 122 | 4.88 | 172 | 6.97 | 222 | 9.30 | 272 | 12.07 |
| 23 | 0.92 | 73 | 2.92 | 123 | 4.92 | 173 | 7.02 | 223 | 9.35 | 273 | 12.13 |
| 24 | 0.96 | 74 | 2.96 | 124 | 4.96 | 174 | 7.06 | 224 | 9.40 | 274 | 12.19 |
| 25 | 1.00 | 75 | 3.00 | 125 | 5.00 | 175 | 7.11 | 225 | 9.46 | 275 | 12.24 |
| 26 | 1.04 | 76 | 3.04 | 126 | 5.04 | 176 | 7.15 | 226 | 9.51 | 276 | 12.30 |
| 27 | 1.08 | 77 | 3.08 | 127 | 5.08 | 177 | 7.20 | 227 | 9.56 | 277 | 12.36 |
| 28 | 1.12 | 78 | 3.12 | 128 | 5.12 | 178 | 7.24 | 228 | 9.61 | 278 | 12.42 |
| 29 | 1.16 | 79 | 3.16 | 129 | 5.16 | 179 | 7.29 | 229 | 9.67 | 279 | 12.48 |
| 30 | 1.20 | 80 | 3.20 | 130 | 5.20 | 180 | 7.33 | 230 | 9.72 | 280 | 12.54 |
| 31 | 1.24 | 81 | 3.24 | 131 | 5.24 | 181 | 7.38 | 231 | 9.77 | 281 | 12.60 |
| 32 | 1.28 | 82 | 3.28 | 132 | 5.28 | 182 | 7.42 | 232 | 9.82 | 282 | 12.66 |
| 33 | 1.32 | 83 | 3.32 | 133 | 5.32 | 183 | 7.47 | 233 | 9.88 | 283 | 12.72 |
| 34 | 1.36 | 84 | 3.36 | 134 | 5.36 | 184 | 7.51 | 234 | 9.93 | 284 | 12.78 |
| 35 | 1.40 | 85 | 3.40 | 135 | 5.40 | 185 | 7.56 | 235 | 9.98 | 285 | 12.83 |
| 36 | 1.44 | 86 | 3.44 | 136 | 5.44 | 186 | 7.60 | 236 | 10.03 | 286 | 12.89 |
| 37 | 1.48 | 87 | 3.48 | 137 | 5.48 | 187 | 7.65 | 237 | 10.09 | 287 | 12.95 |
| 38 | 1.52 | 88 | 3.52 | 138 | 5.52 | 188 | 7.69 | 238 | 10.14 | 288 | 13.01 |
| 39 | 1.56 | 89 | 3.56 | 139 | 5.56 | 189 | 7.74 | 239 | 10.19 | 289 | 13.07 |
| 40 | 1.60 | 90 | 3.60 | 140 | 5.60 | 190 | 7.78 | 240 | 10.24 | 290 | 13.13 |
| 41 | 1.64 | 91 | 3.64 | 141 | 5.64 | 191 | 7.83 | 241 | 10.30 | 291 | 13.19 |
| 42 | 1.68 | 92 | 3.68 | 142 | 5.68 | 192 | 7.87 | 242 | 10.35 | 292 | 13.25 |
| 43 | 1.72 | 93 | 3.72 | 143 | 5.72 | 193 | 7.92 | 243 | 10.40 | 293 | 13.31 |
| 44 | 1.76 | 94 | 3.76 | 144 | 5.76 | 194 | 7.96 | 244 | 10.45 | 294 | 13.37 |
| 45 | 1.80 | 95 | 3.80 | 145 | 5.80 | 195 | 8.01 | 245 | 10.51 | 295 | 13.42 |
| 46 | 1.84 | 96 | 3.84 | 146 | 5.84 | 196 | 8.05 | 246 | 10.56 | 296 | 13.48 |
| 47 | 1.88 | 97 | 3.88 | 147 | 5.88 | 197 | 8.10 | 247 | 10.61 | 297 | 13.54 |
| 48 | 1.92 | 98 | 3.92 | 148 | 5.92 | 198 | 8.14 | 248 | 10.66 | 298 | 13.60 |
| 49 | 1.96 | 99 | 3.96 | 149 | 5.96 | 199 | 8.19 | 249 | 10.72 | 299 | 13.66 |
| 50 | 2.00 | 100 | 4.00 | 150 | 6.00 | 200 | 8.23 | 250 | 10.77 | 300 | 13.72 |

(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 | \$13.78 | \$351 | \$16.73 | \$401 | \$19.77 | \$451 | \$22.99 | \$501 | \$26.22 | \$551 | \$29.44 |
| 302 | 13.84 | 352 | 16.79 | 402 | 19.83 | 452 | 23.06 | 502 | 26.28 | 552 | 29.51 |
| 303 | 13.90 | 353 | 16.85 | 403 | 19.90 | 453 | 23.12 | 503 | 26.35 | 553 | 29.57 |
| 304 | 13.96 | 354 | 16.91 | 404 | 19.96 | 454 | 23.19 | 504 | 26.41 | 554 | 29.64 |
| 305 | 14.01 | 355 | 16.96 | 405 | 20.03 | 455 | 23.25 | 505 | 26.48 | 555 | 29.70 |
| 306 | 14.07 | 356 | 17.02 | 406 | 20.09 | 456 | 23.32 | 506 | 26.54 | 556 | 29.77 |
| 307 | 14.13 | 357 | 17.08 | 407 | 20.16 | 457 | 23.38 | 507 | 26.61 | 557 | 29.83 |
| 308 | 14.19 | 358 | 17.14 | 408 | 20.22 | 458 | 23.44 | 508 | 26.67 | 558 | 29.89 |
| 309 | 14.25 | 359 | 17.20 | 409 | 20.28 | 459 | 23.51 | 509 | 26.73 | 559 | 29.96 |
| 310 | 14.31 | 360 | 17.26 | 410 | 20.35 | 460 | 23.57 | 510 | 26.80 | 560 | 30.02 |
| 311 | 14.37 | 361 | 17.32 | 411 | 20.41 | 461 | 23.64 | 511 | 26.86 | 561 | 30.09 |
| 312 | 14.43 | 362 | 17.38 | 412 | 20.48 | 462 | 23.70 | 512 | 26.93 | 562 | 30.15 |
| 313 | 14.49 | 363 | 17.44 | 413 | 20.54 | 463 | 23.77 | 513 | 26.99 | 563 | 30.22 |
| 314 | 14.55 | 364 | 17.50 | 414 | 20.61 | 464 | 23.83 | 514 | 27.06 | 564 | 30.28 |
| 315 | 14.60 | 365 | 17.55 | 415 | 20.67 | 465 | 23.90 | 515 | 27.12 | 565 | 30.35 |
| 316 | 14.66 | 366 | 17.61 | 416 | 20.74 | 466 | 23.96 | 516 | 27.19 | 566 | 30.41 |
| 317 | 14.72 | 367 | 17.67 | 417 | 20.80 | 467 | 24.03 | 517 | 27.25 | 567 | 30.48 |
| 318 | 14.78 | 368 | 17.73 | 418 | 20.86 | 468 | 24.09 | 518 | 27.31 | 568 | 30.54 |
| 319 | 14.84 | 369 | 17.79 | 419 | 20.93 | 469 | 24.15 | 519 | 27.38 | 569 | 30.60 |
| 320 | 14.90 | 370 | 17.85 | 420 | 20.99 | 470 | 24.22 | 520 | 27.44 | 570 | 30.67 |
| 321 | 14.96 | 371 | 17.91 | 421 | 21.06 | 471 | 24.28 | 521 | 27.51 | 571 | 30.73 |
| 322 | 15.02 | 372 | 17.97 | 422 | 21.12 | 472 | 24.35 | 522 | 27.57 | 572 | 30.80 |
| 323 | 15.08 | 373 | 18.03 | 423 | 21.19 | 473 | 24.41 | 523 | 27.64 | 573 | 30.86 |
| 324 | 15.14 | 374 | 18.09 | 424 | 21.25 | 474 | 24.48 | 524 | 27.70 | 574 | 30.93 |
| 325 | 15.19 | 375 | 18.14 | 425 | 21.32 | 475 | 24.54 | 525 | 27.77 | 575 | 30.99 |
| 326 | 15.25 | 376 | 18.20 | 426 | 21.38 | 476 | 24.61 | 526 | 27.83 | 576 | 31.06 |
| 327 | 15.31 | 377 | 18.26 | 427 | 21.45 | 477 | 24.67 | 527 | 27.90 | 577 | 31.12 |
| 328 | 15.37 | 378 | 18.32 | 428 | 21.51 | 478 | 24.73 | 528 | 27.96 | 578 | 31.18 |
| 329 | 15.43 | 379 | 18.38 | 429 | 21.57 | 479 | 24.80 | 529 | 28.02 | 579 | 31.25 |
| 330 | 15.49 | 380 | 18.44 | 430 | 21.64 | 480 | 24.86 | 530 | 28.09 | 580 | 31.31 |
| 331 | 15.55 | 381 | 18.50 | 431 | 21.70 | 481 | 24.93 | 531 | 28.15 | 581 | 31.38 |
| 332 | 15.61 | 382 | 18.56 | 432 | 21.77 | 482 | 24.99 | 532 | 28.22 | 582 | 31.44 |
| 333 | 15.67 | 383 | 18.62 | 433 | 21.83 | 483 | 25.06 | 533 | 28.28 | 583 | 31.51 |
| 334 | 15.73 | 384 | 18.68 | 434 | 21.90 | 484 | 25.12 | 534 | 28.35 | 584 | 31.57 |
| 335 | 15.78 | 385 | 18.74 | 435 | 21.96 | 485 | 25.19 | 535 | 28.41 | 585 | 31.64 |
| 336 | 15.84 | 386 | 18.80 | 436 | 22.03 | 486 | 25.25 | 536 | 28.48 | 586 | 31.70 |
| 337 | 15.90 | 387 | 18.87 | 437 | 22.09 | 487 | 25.32 | 537 | 28.54 | 587 | 31.77 |
| 338 | 15.96 | 388 | 18.93 | 438 | 22.15 | 488 | 25.38 | 538 | 28.60 | 588 | 31.83 |
| 339 | 16.02 | 389 | 18.99 | 439 | 22.22 | 489 | 25.44 | 539 | 28.67 | 589 | 31.89 |
| 340 | 16.08 | 390 | 19.06 | 440 | 22.28 | 490 | 25.51 | 540 | 28.73 | 590 | 31.96 |
| 341 | 16.14 | 391 | 19.12 | 441 | 22.35 | 491 | 25.57 | 541 | 28.80 | 591 | 32.02 |
| 342 | 16.20 | 392 | 19.19 | 442 | 22.41 | 492 | 25.64 | 542 | 28.86 | 592 | 32.09 |
| 343 | 16.26 | 393 | 19.25 | 443 | 22.48 | 493 | 25.70 | 543 | 28.93 | 593 | 32.15 |
| 344 | 16.32 | 394 | 19.32 | 444 | 22.54 | 494 | 25.77 | 544 | 28.99 | 594 | 32.22 |
| 345 | 16.37 | 395 | 19.38 | 445 | 22.61 | 495 | 25.83 | 545 | 29.06 | 595 | 32.28 |
| 346 | 16.43 | 396 | 19.45 | 446 | 22.67 | 496 | 25.90 | 546 | 29.12 | 596 | 32.35 |
| 347 | 16.49 | 397 | 19.51 | 447 | 22.74 | 497 | 25.96 | 547 | 29.19 | 597 | 32.41 |
| 348 | 16.55 | 398 | 19.57 | 448 | 22.80 | 498 | 26.02 | 548 | 29.25 | 598 | 32.47 |
| 349 | 16.61 | 399 | 19.64 | 449 | 22.86 | 499 | 26.09 | 549 | 29.31 | 599 | 32.54 |
| 350 | 16.67 | 400 | 19.70 | 450 | 22.93 | 500 | 26.15 | 550 | 29.38 | 600 | 32.60 |

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 \div 3 = monthly, etc.).
3. Apply the table or method for the more common period to the derived equivalent wages, and get the amount to be withheld for the more common period.
4. Convert the amount that would be withheld for the more common period by the factor found in Step 1 above. This is the amount to be withheld for the payroll period in question.

B. Using the Monthly table for Quarterly payrolls

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

Example: New York State - Personal Income Tax

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

- (1) Factor = 3
- (2) $\$6,750 \div 3 = \$2,250$
- (3) Refer to New York State Monthly Married Table (page 11)
Withholding tax on \$2,250 wages, 2 exemptions = \$69.50
- (4) $\$69.50 \times 3 = \208.50

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.

(a) Employers with mechanical or electronic equipment. Employers who have mechanical or electronic equipment may, at their option and without approval, substitute the Federal exemption amounts in the Federal Percentage Method Withholding Table prescribed by section 3402(b)(1) of the Internal Revenue Code for the Exemption Allowance Table in Alternative Method II, provided such employer makes the correction provided for in Table D of the Special Tables for Deduction and Exemption Allowances of this Appendix.

(b) Request to use a different method. Either the wage bracket table method or the exact calculation method may be used in the payroll calculation to determine the amount of New York State personal income tax to be deducted and withheld from wages. If there is a particular situation which is not satisfactorily covered by either of these methods, the Department of Taxation and Finance will consider any proposed method which provides for withholding that is substantially comparable to the ultimate New York State personal income tax liability. Full details of the proposed method should accompany the request for permission for its use. The request for permission should be mailed to the New York State Department of Taxation and Finance, W. A. Harriman Campus, Albany, NY 12227.

Section 4. Appendix 10-A of the Appendixes of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York is hereby REPEALED and a new Appendix 10-A is added to the Appendixes of such Title 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).

| WAGES | | EXEMPTIONS CLAIMED | | | | | | | | | | | 10 |
|-------------------------|---------------|--------------------|---|--------|--------|--------|--------|--------|--------|--------|--------|---------|--------|
| At Least | But Less Than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | or more | |
| TAX TO BE WITHHELD | | | | | | | | | | | | | |
| Method I | \$0 | \$100 | \$0.00 | | | | | | | | | | |
| | 100 | 105 | 0.00 | | | | | | | | | | |
| | 105 | 110 | 0.00 | | | | | | | | | | |
| Table I | 110 | 115 | 0.00 | | | | | | | | | | |
| | 115 | 120 | 0.00 | | | | | | | | | | |
| | 120 | 125 | 0.00 | | | | | | | | | | |
| | 125 | 130 | 0.00 | | | | | | | | | | |
| | 130 | 135 | 0.00 | | | | | | | | | | |
| | 135 | 140 | 0.00 | | | | | | | | | | |
| Yonkers | 140 | 145 | 0.05 | | | | | | | | | | |
| | 145 | 150 | 0.10 | | | | | | | | | | |
| | 150 | 160 | 0.15 | | | | | | | | | | |
| RESIDENT | 160 | 170 | 0.20 | \$0.05 | | | | | | | | | |
| | 170 | 180 | 0.25 | 0.15 | | | | | | | | | |
| Income Tax | 180 | 190 | 0.30 | 0.20 | \$0.05 | | | | | | | | |
| | 190 | 200 | 0.35 | 0.25 | 0.15 | | | | | | | | |
| Surcharge | 200 | 210 | 0.45 | 0.30 | 0.20 | \$0.10 | | | | | | | |
| | 210 | 220 | 0.50 | 0.35 | 0.25 | 0.15 | | | | | | | |
| | 220 | 230 | 0.55 | 0.45 | 0.30 | 0.20 | \$0.10 | | | | | | |
| | 230 | 240 | 0.60 | 0.50 | 0.35 | 0.25 | 0.15 | \$0.05 | | | | | |
| | 240 | 250 | 0.65 | 0.55 | 0.45 | 0.30 | 0.20 | 0.10 | | | | | |
| SINGLE | 250 | 260 | 0.75 | 0.60 | 0.50 | 0.40 | 0.25 | 0.15 | \$0.05 | | | | |
| | 260 | 270 | 0.80 | 0.65 | 0.55 | 0.45 | 0.30 | 0.20 | 0.10 | | | | |
| | 270 | 280 | 0.85 | 0.75 | 0.60 | 0.50 | 0.40 | 0.25 | 0.15 | \$0.05 | | | |
| | 280 | 290 | 0.90 | 0.80 | 0.65 | 0.55 | 0.45 | 0.35 | 0.20 | 0.10 | | | |
| | 290 | 300 | 0.95 | 0.85 | 0.75 | 0.60 | 0.50 | 0.40 | 0.25 | 0.15 | \$0.05 | | |
| WEEKLY | 300 | 310 | 1.05 | 0.90 | 0.80 | 0.70 | 0.55 | 0.45 | 0.35 | 0.20 | 0.10 | | |
| | 310 | 320 | 1.10 | 1.00 | 0.85 | 0.75 | 0.60 | 0.50 | 0.40 | 0.30 | 0.15 | \$0.05 | |
| Payroll Period | 320 | 330 | 1.15 | 1.05 | 0.90 | 0.80 | 0.70 | 0.55 | 0.45 | 0.35 | 0.20 | 0.10 | |
| | 330 | 340 | 1.25 | 1.10 | 1.00 | 0.85 | 0.75 | 0.65 | 0.50 | 0.40 | 0.30 | 0.15 | \$0.05 |
| | 340 | 350 | 1.30 | 1.20 | 1.05 | 0.90 | 0.80 | 0.70 | 0.55 | 0.45 | 0.35 | 0.25 | 0.10 |
| | 350 | 360 | 1.40 | 1.25 | 1.10 | 1.00 | 0.85 | 0.75 | 0.65 | 0.50 | 0.40 | 0.30 | 0.15 |
| | 360 | 370 | 1.45 | 1.30 | 1.20 | 1.05 | 0.90 | 0.80 | 0.70 | 0.60 | 0.45 | 0.35 | 0.25 |
| | 370 | 380 | 1.55 | 1.40 | 1.25 | 1.10 | 1.00 | 0.85 | 0.75 | 0.65 | 0.50 | 0.40 | 0.30 |
| | 380 | 390 | 1.60 | 1.45 | 1.30 | 1.20 | 1.05 | 0.95 | 0.80 | 0.70 | 0.60 | 0.45 | 0.35 |
| | 390 | 400 | 1.70 | 1.55 | 1.40 | 1.25 | 1.15 | 1.00 | 0.85 | 0.75 | 0.65 | 0.55 | 0.40 |
| | 400 | 410 | 1.80 | 1.65 | 1.50 | 1.35 | 1.20 | 1.05 | 0.95 | 0.80 | 0.70 | 0.60 | 0.45 |
| | 410 | 420 | 1.90 | 1.70 | 1.55 | 1.40 | 1.25 | 1.15 | 1.00 | 0.90 | 0.75 | 0.65 | 0.55 |
| | 420 | 430 | 2.00 | 1.80 | 1.65 | 1.50 | 1.35 | 1.20 | 1.05 | 0.95 | 0.80 | 0.70 | 0.60 |
| | 430 | 440 | 2.05 | 1.90 | 1.75 | 1.55 | 1.40 | 1.25 | 1.15 | 1.00 | 0.90 | 0.75 | 0.65 |
| | 440 | 450 | 2.15 | 2.00 | 1.80 | 1.65 | 1.50 | 1.35 | 1.20 | 1.05 | 0.95 | 0.85 | 0.70 |
| | 450 | 460 | 2.25 | 2.05 | 1.90 | 1.75 | 1.55 | 1.40 | 1.25 | 1.15 | 1.00 | 0.90 | 0.75 |
| | 460 | 470 | 2.35 | 2.15 | 2.00 | 1.80 | 1.65 | 1.50 | 1.35 | 1.20 | 1.10 | 0.95 | 0.85 |
| | 470 | 480 | 2.40 | 2.25 | 2.10 | 1.90 | 1.75 | 1.55 | 1.40 | 1.30 | 1.15 | 1.00 | 0.90 |
| | 480 | 490 | 2.50 | 2.35 | 2.15 | 2.00 | 1.85 | 1.65 | 1.50 | 1.35 | 1.20 | 1.10 | 0.95 |
| | 490 | 500 | 2.60 | 2.45 | 2.25 | 2.10 | 1.90 | 1.75 | 1.60 | 1.45 | 1.30 | 1.15 | 1.00 |
| | 500 | 510 | 2.70 | 2.50 | 2.35 | 2.15 | 2.00 | 1.85 | 1.65 | 1.50 | 1.35 | 1.20 | 1.10 |
| | 510 | 520 | 2.75 | 2.60 | 2.45 | 2.25 | 2.10 | 1.90 | 1.75 | 1.60 | 1.45 | 1.30 | 1.15 |
| | 520 | 530 | 2.85 | 2.70 | 2.50 | 2.35 | 2.20 | 2.00 | 1.85 | 1.65 | 1.50 | 1.35 | 1.20 |
| | 530 | 540 | 2.95 | 2.80 | 2.60 | 2.45 | 2.25 | 2.10 | 1.95 | 1.75 | 1.60 | 1.45 | 1.30 |
| | 540 | 550 | 3.05 | 2.85 | 2.70 | 2.55 | 2.35 | 2.20 | 2.00 | 1.85 | 1.70 | 1.50 | 1.35 |
| | 550 | 560 | 3.15 | 2.95 | 2.80 | 2.60 | 2.45 | 2.30 | 2.10 | 1.95 | 1.75 | 1.60 | 1.45 |
| | 560 | 570 | 3.25 | 3.05 | 2.90 | 2.70 | 2.55 | 2.35 | 2.20 | 2.00 | 1.85 | 1.70 | 1.55 |
| | 570 | 580 | 3.35 | 3.15 | 3.00 | 2.80 | 2.60 | 2.45 | 2.30 | 2.10 | 1.95 | 1.75 | 1.60 |
| | 580 | 590 | 3.45 | 3.25 | 3.10 | 2.90 | 2.70 | 2.55 | 2.35 | 2.20 | 2.05 | 1.85 | 1.70 |
| | 590 | 600 | 3.55 | 3.35 | 3.15 | 3.00 | 2.80 | 2.65 | 2.45 | 2.30 | 2.10 | 1.95 | 1.80 |
| | 600 | 610 | 3.65 | 3.45 | 3.25 | 3.10 | 2.90 | 2.70 | 2.55 | 2.40 | 2.20 | 2.05 | 1.85 |
| | 610 | 620 | 3.75 | 3.55 | 3.35 | 3.20 | 3.00 | 2.80 | 2.65 | 2.45 | 2.30 | 2.15 | 1.95 |
| | 620 | 630 | 3.85 | 3.65 | 3.45 | 3.30 | 3.10 | 2.90 | 2.75 | 2.55 | 2.40 | 2.20 | 2.05 |
| | 630 | 640 | 3.95 | 3.75 | 3.55 | 3.35 | 3.20 | 3.00 | 2.80 | 2.65 | 2.45 | 2.30 | 2.15 |
| | 640 | 650 | 4.05 | 3.85 | 3.65 | 3.45 | 3.30 | 3.10 | 2.90 | 2.75 | 2.55 | 2.40 | 2.20 |
| \$650 & OVER | | | Use Method II, "Exact Calculation Method," on pages 16 and 17 | | | | | | | | | | |

| 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 | \$0.00 | | | | | | | | | | |
| 100 | 105 | 0.00 | | | | | | | | | | |
| 105 | 110 | 0.00 | | | | | | | | | | |
| 110 | 115 | 0.00 | | | | | | | | | | |
| 115 | 120 | 0.00 | | | | | | | | | | |
| 120 | 125 | 0.00 | | | | | | | | | | |
| 125 | 130 | 0.00 | | | | | | | | | | |
| 130 | 135 | 0.00 | | | | | | | | | | |
| 135 | 140 | 0.00 | | | | | | | | | | |
| 140 | 145 | 0.00 | | | | | | | | | | |
| 145 | 150 | 0.00 | | | | | | | | | | |
| 150 | 160 | 0.05 | | | | | | | | | | |
| 160 | 170 | 0.15 | | | | | | | | | | |
| 170 | 180 | 0.20 | \$0.05 | | | | | | | | | |
| 180 | 190 | 0.25 | 0.15 | | | | | | | | | |
| 190 | 200 | 0.30 | 0.20 | \$0.10 | | | | | | | | |
| 200 | 210 | 0.35 | 0.25 | 0.15 | | | | | | | | |
| 210 | 220 | 0.45 | 0.30 | 0.20 | \$0.10 | | | | | | | |
| 220 | 230 | 0.50 | 0.35 | 0.25 | 0.15 | \$0.05 | | | | | | |
| 230 | 240 | 0.55 | 0.45 | 0.30 | 0.20 | 0.10 | | | | | | |
| 240 | 250 | 0.60 | 0.50 | 0.40 | 0.25 | 0.15 | \$0.05 | | | | | |
| 250 | 260 | 0.65 | 0.55 | 0.45 | 0.30 | 0.20 | 0.10 | | | | | |
| 260 | 270 | 0.75 | 0.60 | 0.50 | 0.40 | 0.25 | 0.15 | \$0.05 | | | | |
| 270 | 280 | 0.80 | 0.65 | 0.55 | 0.45 | 0.35 | 0.20 | 0.10 | | | | |
| 280 | 290 | 0.85 | 0.75 | 0.60 | 0.50 | 0.40 | 0.25 | 0.15 | \$0.05 | | | |
| 290 | 300 | 0.90 | 0.80 | 0.70 | 0.55 | 0.45 | 0.35 | 0.20 | 0.10 | | | |
| 300 | 310 | 0.95 | 0.85 | 0.75 | 0.60 | 0.50 | 0.40 | 0.30 | 0.15 | \$0.05 | | |
| 310 | 320 | 1.05 | 0.90 | 0.80 | 0.70 | 0.55 | 0.45 | 0.35 | 0.20 | 0.10 | | |
| 320 | 330 | 1.10 | 1.00 | 0.85 | 0.75 | 0.65 | 0.50 | 0.40 | 0.30 | 0.15 | \$0.05 | |
| 330 | 340 | 1.20 | 1.05 | 0.90 | 0.80 | 0.70 | 0.55 | 0.45 | 0.35 | 0.20 | 0.10 | |
| 340 | 350 | 1.25 | 1.10 | 1.00 | 0.85 | 0.75 | 0.65 | 0.50 | 0.40 | 0.30 | 0.15 | \$0.05 |
| 350 | 360 | 1.30 | 1.20 | 1.05 | 0.90 | 0.80 | 0.70 | 0.60 | 0.45 | 0.35 | 0.25 | 0.10 |
| 360 | 370 | 1.40 | 1.25 | 1.10 | 1.00 | 0.85 | 0.75 | 0.65 | 0.50 | 0.40 | 0.30 | 0.15 |
| 370 | 380 | 1.45 | 1.30 | 1.20 | 1.05 | 0.95 | 0.80 | 0.70 | 0.60 | 0.45 | 0.35 | 0.25 |
| 380 | 390 | 1.55 | 1.40 | 1.25 | 1.10 | 1.00 | 0.85 | 0.75 | 0.65 | 0.50 | 0.40 | 0.30 |
| 390 | 400 | 1.65 | 1.45 | 1.30 | 1.20 | 1.05 | 0.95 | 0.80 | 0.70 | 0.60 | 0.45 | 0.35 |
| 400 | 410 | 1.70 | 1.55 | 1.40 | 1.25 | 1.15 | 1.00 | 0.90 | 0.75 | 0.65 | 0.55 | 0.40 |
| 410 | 420 | 1.80 | 1.65 | 1.50 | 1.35 | 1.20 | 1.05 | 0.95 | 0.80 | 0.70 | 0.60 | 0.45 |
| 420 | 430 | 1.90 | 1.70 | 1.55 | 1.40 | 1.25 | 1.15 | 1.00 | 0.90 | 0.75 | 0.65 | 0.55 |
| 430 | 440 | 2.00 | 1.80 | 1.65 | 1.50 | 1.35 | 1.20 | 1.05 | 0.95 | 0.80 | 0.70 | 0.60 |
| 440 | 450 | 2.05 | 1.90 | 1.75 | 1.55 | 1.40 | 1.25 | 1.15 | 1.00 | 0.90 | 0.75 | 0.65 |
| 450 | 460 | 2.15 | 2.00 | 1.80 | 1.65 | 1.50 | 1.35 | 1.20 | 1.10 | 0.95 | 0.85 | 0.70 |
| 460 | 470 | 2.25 | 2.10 | 1.90 | 1.75 | 1.55 | 1.40 | 1.25 | 1.15 | 1.00 | 0.90 | 0.75 |
| 470 | 480 | 2.35 | 2.15 | 2.00 | 1.80 | 1.65 | 1.50 | 1.35 | 1.20 | 1.10 | 0.95 | 0.85 |
| 480 | 490 | 2.40 | 2.25 | 2.10 | 1.90 | 1.75 | 1.60 | 1.45 | 1.30 | 1.15 | 1.00 | 0.90 |
| 490 | 500 | 2.50 | 2.35 | 2.15 | 2.00 | 1.85 | 1.65 | 1.50 | 1.35 | 1.20 | 1.10 | 0.95 |
| 500 | 510 | 2.60 | 2.45 | 2.25 | 2.10 | 1.90 | 1.75 | 1.60 | 1.45 | 1.30 | 1.15 | 1.00 |
| 510 | 520 | 2.70 | 2.50 | 2.35 | 2.20 | 2.00 | 1.85 | 1.65 | 1.50 | 1.35 | 1.20 | 1.10 |
| 520 | 530 | 2.80 | 2.60 | 2.45 | 2.25 | 2.10 | 1.95 | 1.75 | 1.60 | 1.45 | 1.30 | 1.15 |
| 530 | 540 | 2.85 | 2.70 | 2.55 | 2.35 | 2.20 | 2.00 | 1.85 | 1.65 | 1.50 | 1.35 | 1.25 |
| 540 | 550 | 2.95 | 2.80 | 2.60 | 2.45 | 2.25 | 2.10 | 1.95 | 1.75 | 1.60 | 1.45 | 1.30 |
| 550 | 560 | 3.05 | 2.90 | 2.70 | 2.55 | 2.35 | 2.20 | 2.00 | 1.85 | 1.70 | 1.50 | 1.35 |
| 560 | 570 | 3.15 | 3.00 | 2.80 | 2.60 | 2.45 | 2.30 | 2.10 | 1.95 | 1.75 | 1.60 | 1.45 |
| 570 | 580 | 3.25 | 3.05 | 2.90 | 2.70 | 2.55 | 2.35 | 2.20 | 2.05 | 1.85 | 1.70 | 1.55 |
| 580 | 590 | 3.35 | 3.15 | 3.00 | 2.80 | 2.65 | 2.45 | 2.30 | 2.10 | 1.95 | 1.80 | 1.60 |
| 590 | 600 | 3.45 | 3.25 | 3.10 | 2.90 | 2.70 | 2.55 | 2.40 | 2.20 | 2.05 | 1.85 | 1.70 |
| 600 | 610 | 3.55 | 3.35 | 3.20 | 3.00 | 2.80 | 2.65 | 2.45 | 2.30 | 2.10 | 1.95 | 1.80 |
| 610 | 620 | 3.65 | 3.45 | 3.25 | 3.10 | 2.90 | 2.70 | 2.55 | 2.40 | 2.20 | 2.05 | 1.85 |
| 620 | 630 | 3.75 | 3.55 | 3.35 | 3.20 | 3.00 | 2.80 | 2.65 | 2.45 | 2.30 | 2.15 | 1.95 |
| 630 | 640 | 3.85 | 3.65 | 3.45 | 3.30 | 3.10 | 2.90 | 2.75 | 2.55 | 2.40 | 2.20 | 2.05 |
| 640 | 650 | 3.95 | 3.75 | 3.55 | 3.40 | 3.20 | 3.00 | 2.80 | 2.65 | 2.50 | 2.30 | 2.15 |

Method I

Table I

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

WEEKLY

Payroll Period

\$650 & OVER

Use Method II, "Exact Calculation Method," on pages 18 and 19

| WAGES | | EXEMPTIONS CLAIMED | | | | | | | | | | 10 | |
|--------------------|---------------------------|--------------------|---|--------|--------|--------|--------|--------|--------|--------|--------|---------|--------|
| At Least | But Less Than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | or more | |
| TAX TO BE WITHHELD | | | | | | | | | | | | | |
| Method I | \$0 | \$200 | \$0.00 | | | | | | | | | | |
| | 200 | 210 | 0.00 | | | | | | | | | | |
| Table II | 210 | 220 | 0.00 | | | | | | | | | | |
| | 230 | 240 | 0.00 | | | | | | | | | | |
| | 240 | 250 | 0.00 | | | | | | | | | | |
| | 250 | 260 | 0.00 | | | | | | | | | | |
| | 260 | 270 | 0.00 | | | | | | | | | | |
| | 270 | 280 | 0.05 | | | | | | | | | | |
| Yonkers | 280 | 290 | 0.10 | | | | | | | | | | |
| | 290 | 300 | 0.15 | | | | | | | | | | |
| | 300 | 320 | 0.25 | | | | | | | | | | |
| RESIDENT | 320 | 340 | 0.35 | \$0.15 | | | | | | | | | |
| | 340 | 360 | 0.50 | 0.25 | \$0.05 | | | | | | | | |
| Income Tax | 360 | 380 | 0.60 | 0.40 | 0.15 | | | | | | | | |
| Surcharge | 380 | 400 | 0.75 | 0.50 | 0.25 | \$0.05 | | | | | | | |
| | 400 | 420 | 0.85 | 0.60 | 0.40 | 0.15 | | | | | | | |
| | 420 | 440 | 0.95 | 0.75 | 0.50 | 0.30 | \$0.05 | | | | | | |
| | 440 | 460 | 1.10 | 0.85 | 0.65 | 0.40 | 0.15 | | | | | | |
| | 460 | 480 | 1.20 | 1.00 | 0.75 | 0.50 | 0.30 | \$0.05 | | | | | |
| | 480 | 500 | 1.35 | 1.10 | 0.85 | 0.65 | 0.40 | 0.20 | | | | | |
| SINGLE | 500 | 520 | 1.45 | 1.20 | 1.00 | 0.75 | 0.55 | 0.30 | \$0.05 | | | | |
| | 520 | 540 | 1.55 | 1.35 | 1.10 | 0.90 | 0.65 | 0.40 | 0.20 | | | | |
| | 540 | 560 | 1.70 | 1.45 | 1.25 | 1.00 | 0.75 | 0.55 | 0.30 | \$0.10 | | | |
| | 560 | 580 | 1.80 | 1.60 | 1.35 | 1.10 | 0.90 | 0.65 | 0.45 | 0.20 | | | |
| | 580 | 600 | 1.95 | 1.70 | 1.45 | 1.25 | 1.00 | 0.80 | 0.55 | 0.30 | \$0.10 | | |
| | 600 | 620 | 2.10 | 1.80 | 1.60 | 1.35 | 1.15 | 0.90 | 0.65 | 0.45 | 0.20 | | |
| BIWEEKLY | 620 | 640 | 2.20 | 1.95 | 1.70 | 1.50 | 1.25 | 1.00 | 0.80 | 0.55 | 0.30 | \$0.10 | |
| Payroll Period | 640 | 660 | 2.35 | 2.10 | 1.85 | 1.60 | 1.35 | 1.15 | 0.90 | 0.70 | 0.45 | 0.20 | |
| | 660 | 680 | 2.50 | 2.20 | 1.95 | 1.70 | 1.50 | 1.25 | 1.05 | 0.80 | 0.55 | 0.35 | \$0.10 |
| | 680 | 700 | 2.60 | 2.35 | 2.10 | 1.85 | 1.60 | 1.40 | 1.15 | 0.90 | 0.70 | 0.45 | 0.20 |
| | 700 | 720 | 2.75 | 2.50 | 2.25 | 1.95 | 1.75 | 1.50 | 1.25 | 1.05 | 0.80 | 0.55 | 0.35 |
| | 720 | 740 | 2.95 | 2.65 | 2.35 | 2.10 | 1.85 | 1.60 | 1.40 | 1.15 | 0.90 | 0.70 | 0.45 |
| | 740 | 760 | 3.10 | 2.80 | 2.50 | 2.25 | 2.00 | 1.75 | 1.50 | 1.30 | 1.05 | 0.80 | 0.60 |
| | 760 | 780 | 3.25 | 2.95 | 2.65 | 2.40 | 2.10 | 1.85 | 1.65 | 1.40 | 1.15 | 0.95 | 0.70 |
| | 780 | 800 | 3.40 | 3.10 | 2.80 | 2.50 | 2.25 | 2.00 | 1.75 | 1.50 | 1.30 | 1.05 | 0.80 |
| | 800 | 820 | 3.60 | 3.25 | 2.95 | 2.65 | 2.40 | 2.15 | 1.85 | 1.65 | 1.40 | 1.15 | 0.95 |
| | 820 | 840 | 3.80 | 3.45 | 3.10 | 2.80 | 2.50 | 2.25 | 2.00 | 1.75 | 1.50 | 1.30 | 1.05 |
| | 840 | 860 | 3.95 | 3.60 | 3.25 | 2.95 | 2.65 | 2.40 | 2.15 | 1.90 | 1.65 | 1.40 | 1.20 |
| | 860 | 880 | 4.15 | 3.80 | 3.45 | 3.10 | 2.80 | 2.55 | 2.25 | 2.00 | 1.75 | 1.55 | 1.30 |
| | 880 | 900 | 4.30 | 3.95 | 3.65 | 3.30 | 3.00 | 2.65 | 2.40 | 2.15 | 1.90 | 1.65 | 1.40 |
| | 900 | 920 | 4.50 | 4.15 | 3.80 | 3.45 | 3.15 | 2.85 | 2.55 | 2.30 | 2.00 | 1.75 | 1.55 |
| | 920 | 940 | 4.65 | 4.30 | 4.00 | 3.65 | 3.30 | 3.00 | 2.70 | 2.40 | 2.15 | 1.90 | 1.65 |
| | 940 | 960 | 4.85 | 4.50 | 4.15 | 3.80 | 3.50 | 3.15 | 2.85 | 2.55 | 2.30 | 2.05 | 1.80 |
| | 960 | 980 | 5.00 | 4.70 | 4.35 | 4.00 | 3.65 | 3.30 | 3.00 | 2.70 | 2.45 | 2.15 | 1.90 |
| | 980 | 1,000 | 5.20 | 4.85 | 4.50 | 4.15 | 3.85 | 3.50 | 3.15 | 2.85 | 2.55 | 2.30 | 2.05 |
| | 1,000 | 1,020 | 5.35 | 5.05 | 4.70 | 4.35 | 4.00 | 3.65 | 3.35 | 3.00 | 2.70 | 2.45 | 2.20 |
| | 1,020 | 1,040 | 5.55 | 5.20 | 4.85 | 4.55 | 4.20 | 3.85 | 3.50 | 3.15 | 2.85 | 2.55 | 2.30 |
| | 1,040 | 1,060 | 5.75 | 5.40 | 5.05 | 4.70 | 4.35 | 4.00 | 3.70 | 3.35 | 3.05 | 2.70 | 2.45 |
| | 1,060 | 1,080 | 5.95 | 5.55 | 5.20 | 4.90 | 4.55 | 4.20 | 3.85 | 3.50 | 3.20 | 2.90 | 2.60 |
| | 1,080 | 1,100 | 6.10 | 5.75 | 5.40 | 5.05 | 4.70 | 4.40 | 4.05 | 3.70 | 3.35 | 3.05 | 2.75 |
| | 1,100 | 1,120 | 6.30 | 5.95 | 5.55 | 5.25 | 4.90 | 4.55 | 4.20 | 3.85 | 3.55 | 3.20 | 2.90 |
| | 1,120 | 1,140 | 6.50 | 6.15 | 5.75 | 5.40 | 5.05 | 4.75 | 4.40 | 4.05 | 3.70 | 3.35 | 3.05 |
| | 1,140 | 1,160 | 6.70 | 6.35 | 5.95 | 5.60 | 5.25 | 4.90 | 4.55 | 4.25 | 3.90 | 3.55 | 3.20 |
| | 1,160 | 1,180 | 6.90 | 6.50 | 6.15 | 5.80 | 5.40 | 5.10 | 4.75 | 4.40 | 4.05 | 3.70 | 3.40 |
| | 1,180 | 1,200 | 7.10 | 6.70 | 6.35 | 5.95 | 5.60 | 5.25 | 4.90 | 4.60 | 4.25 | 3.90 | 3.55 |
| | 1,200 | 1,220 | 7.30 | 6.90 | 6.55 | 6.15 | 5.80 | 5.45 | 5.10 | 4.75 | 4.40 | 4.10 | 3.75 |
| | 1,220 | 1,240 | 7.50 | 7.10 | 6.75 | 6.35 | 6.00 | 5.60 | 5.25 | 4.95 | 4.60 | 4.25 | 3.90 |
| | 1,240 | 1,260 | 7.65 | 7.30 | 6.95 | 6.55 | 6.20 | 5.80 | 5.45 | 5.10 | 4.75 | 4.45 | 4.10 |
| | 1,260 | 1,280 | 7.85 | 7.50 | 7.10 | 6.75 | 6.35 | 6.00 | 5.65 | 5.30 | 4.95 | 4.60 | 4.25 |
| | 1,280 | 1,300 | 8.05 | 7.70 | 7.30 | 6.95 | 6.55 | 6.20 | 5.80 | 5.45 | 5.15 | 4.80 | 4.45 |
| | \$1,300 & OVER | | Use Method II, "Exact Calculation Method," on pages 16 and 17 | | | | | | | | | | |

| 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 | \$0.00 | | | | | | | | | | |
| 200 | 210 | 0.00 | | | | | | | | | | |
| 210 | 220 | 0.00 | | | | | | | | | | |
| 220 | 230 | 0.00 | | | | | | | | | | |
| 230 | 240 | 0.00 | | | | | | | | | | |
| 240 | 250 | 0.00 | | | | | | | | | | |
| 250 | 260 | 0.00 | | | | | | | | | | |
| 260 | 270 | 0.00 | | | | | | | | | | |
| 270 | 280 | 0.00 | | | | | | | | | | |
| 280 | 290 | 0.00 | | | | | | | | | | |
| 290 | 300 | 0.05 | | | | | | | | | | |
| 300 | 320 | 0.15 | | | | | | | | | | |
| 320 | 340 | 0.25 | | | | | | | | | | |
| 340 | 360 | 0.40 | \$0.15 | | | | | | | | | |
| 360 | 380 | 0.50 | 0.25 | \$0.05 | | | | | | | | |
| 380 | 400 | 0.60 | 0.40 | 0.15 | | | | | | | | |
| 400 | 420 | 0.75 | 0.50 | 0.25 | \$0.05 | | | | | | | |
| 420 | 440 | 0.85 | 0.60 | 0.40 | 0.15 | | | | | | | |
| 440 | 460 | 1.00 | 0.75 | 0.50 | 0.30 | \$0.05 | | | | | | |
| 460 | 480 | 1.10 | 0.85 | 0.65 | 0.40 | 0.15 | | | | | | |
| 480 | 500 | 1.20 | 1.00 | 0.75 | 0.50 | 0.30 | \$0.05 | | | | | |
| 500 | 520 | 1.35 | 1.10 | 0.85 | 0.65 | 0.40 | 0.20 | | | | | |
| 520 | 540 | 1.45 | 1.20 | 1.00 | 0.75 | 0.55 | 0.30 | \$0.05 | | | | |
| 540 | 560 | 1.60 | 1.35 | 1.10 | 0.90 | 0.65 | 0.40 | 0.20 | | | | |
| 560 | 580 | 1.70 | 1.45 | 1.25 | 1.00 | 0.75 | 0.55 | 0.30 | \$0.10 | | | |
| 580 | 600 | 1.80 | 1.60 | 1.35 | 1.10 | 0.90 | 0.65 | 0.45 | 0.20 | | | |
| 600 | 620 | 1.95 | 1.70 | 1.45 | 1.25 | 1.00 | 0.80 | 0.55 | 0.30 | \$0.10 | | |
| 620 | 640 | 2.10 | 1.80 | 1.60 | 1.35 | 1.15 | 0.90 | 0.65 | 0.45 | 0.20 | | |
| 640 | 660 | 2.20 | 1.95 | 1.70 | 1.50 | 1.25 | 1.00 | 0.80 | 0.55 | 0.35 | \$0.10 | |
| 660 | 680 | 2.35 | 2.10 | 1.85 | 1.60 | 1.35 | 1.15 | 0.90 | 0.70 | 0.45 | 0.20 | |
| 680 | 700 | 2.50 | 2.25 | 1.95 | 1.70 | 1.50 | 1.25 | 1.05 | 0.80 | 0.55 | 0.35 | \$0.10 |
| 700 | 720 | 2.60 | 2.35 | 2.10 | 1.85 | 1.60 | 1.40 | 1.15 | 0.90 | 0.70 | 0.45 | 0.25 |
| 720 | 740 | 2.80 | 2.50 | 2.25 | 2.00 | 1.75 | 1.50 | 1.25 | 1.05 | 0.80 | 0.60 | 0.35 |
| 740 | 760 | 2.95 | 2.65 | 2.35 | 2.10 | 1.85 | 1.60 | 1.40 | 1.15 | 0.95 | 0.70 | 0.45 |
| 760 | 780 | 3.10 | 2.80 | 2.50 | 2.25 | 2.00 | 1.75 | 1.50 | 1.30 | 1.05 | 0.80 | 0.60 |
| 780 | 800 | 3.25 | 2.95 | 2.65 | 2.40 | 2.10 | 1.85 | 1.65 | 1.40 | 1.15 | 0.95 | 0.70 |
| 800 | 820 | 3.45 | 3.10 | 2.80 | 2.50 | 2.25 | 2.00 | 1.75 | 1.50 | 1.30 | 1.05 | 0.85 |
| 820 | 840 | 3.60 | 3.25 | 2.95 | 2.65 | 2.40 | 2.15 | 1.85 | 1.65 | 1.40 | 1.20 | 0.95 |
| 840 | 860 | 3.80 | 3.45 | 3.10 | 2.80 | 2.55 | 2.25 | 2.00 | 1.75 | 1.55 | 1.30 | 1.05 |
| 860 | 880 | 3.95 | 3.60 | 3.30 | 2.95 | 2.65 | 2.40 | 2.15 | 1.90 | 1.65 | 1.40 | 1.20 |
| 880 | 900 | 4.15 | 3.80 | 3.45 | 3.15 | 2.85 | 2.55 | 2.30 | 2.00 | 1.75 | 1.55 | 1.30 |
| 900 | 920 | 4.30 | 3.95 | 3.65 | 3.30 | 3.00 | 2.70 | 2.40 | 2.15 | 1.90 | 1.65 | 1.45 |
| 920 | 940 | 4.50 | 4.15 | 3.80 | 3.45 | 3.15 | 2.85 | 2.55 | 2.30 | 2.05 | 1.80 | 1.55 |
| 940 | 960 | 4.65 | 4.35 | 4.00 | 3.65 | 3.30 | 3.00 | 2.70 | 2.40 | 2.15 | 1.90 | 1.65 |
| 960 | 980 | 4.85 | 4.50 | 4.15 | 3.80 | 3.50 | 3.15 | 2.85 | 2.55 | 2.30 | 2.05 | 1.80 |
| 980 | 1,000 | 5.00 | 4.70 | 4.35 | 4.00 | 3.65 | 3.30 | 3.00 | 2.70 | 2.45 | 2.15 | 1.90 |
| 1,000 | 1,020 | 5.20 | 4.85 | 4.50 | 4.20 | 3.85 | 3.50 | 3.15 | 2.85 | 2.55 | 2.30 | 2.05 |
| 1,020 | 1,040 | 5.40 | 5.05 | 4.70 | 4.35 | 4.00 | 3.65 | 3.35 | 3.00 | 2.70 | 2.45 | 2.20 |
| 1,040 | 1,060 | 5.55 | 5.20 | 4.85 | 4.55 | 4.20 | 3.85 | 3.50 | 3.20 | 2.85 | 2.60 | 2.30 |
| 1,060 | 1,080 | 5.75 | 5.40 | 5.05 | 4.70 | 4.35 | 4.05 | 3.70 | 3.35 | 3.05 | 2.75 | 2.45 |
| 1,080 | 1,100 | 5.95 | 5.55 | 5.25 | 4.90 | 4.55 | 4.20 | 3.85 | 3.55 | 3.20 | 2.90 | 2.60 |
| 1,100 | 1,120 | 6.15 | 5.75 | 5.40 | 5.05 | 4.70 | 4.40 | 4.05 | 3.70 | 3.35 | 3.05 | 2.75 |
| 1,120 | 1,140 | 6.30 | 5.95 | 5.60 | 5.25 | 4.90 | 4.55 | 4.20 | 3.90 | 3.55 | 3.20 | 2.90 |
| 1,140 | 1,160 | 6.50 | 6.15 | 5.75 | 5.40 | 5.10 | 4.75 | 4.40 | 4.05 | 3.70 | 3.40 | 3.05 |
| 1,160 | 1,180 | 6.70 | 6.35 | 5.95 | 5.60 | 5.25 | 4.90 | 4.55 | 4.25 | 3.90 | 3.55 | 3.20 |
| 1,180 | 1,200 | 6.90 | 6.55 | 6.15 | 5.80 | 5.45 | 5.10 | 4.75 | 4.40 | 4.05 | 3.75 | 3.40 |
| 1,200 | 1,220 | 7.10 | 6.70 | 6.35 | 6.00 | 5.60 | 5.25 | 4.95 | 4.60 | 4.25 | 3.90 | 3.55 |
| 1,220 | 1,240 | 7.30 | 6.90 | 6.55 | 6.15 | 5.80 | 5.45 | 5.10 | 4.75 | 4.40 | 4.10 | 3.75 |
| 1,240 | 1,260 | 7.50 | 7.10 | 6.75 | 6.35 | 6.00 | 5.60 | 5.30 | 4.95 | 4.60 | 4.25 | 3.90 |
| 1,260 | 1,280 | 7.70 | 7.30 | 6.95 | 6.55 | 6.20 | 5.80 | 5.45 | 5.10 | 4.80 | 4.45 | 4.10 |
| 1,280 | 1,300 | 7.85 | 7.50 | 7.15 | 6.75 | 6.40 | 6.00 | 5.65 | 5.30 | 4.95 | 4.60 | 4.25 |

Method I

Table II

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

BIWEEKLY

Payroll Period

\$1,300 & OVER Use Method II, "Exact Calculation Method," on pages 18 and 19

| WAGES | | EXEMPTIONS CLAIMED | | | | | | | | | | | 10 |
|---------------------------|---------------|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|--------|
| At Least | But Less Than | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | or more | |
| TAX TO BE WITHHELD | | | | | | | | | | | | | |
| Method I | \$0 | \$100 | \$0.00 | | | | | | | | | | |
| | 100 | 200 | 0.00 | | | | | | | | | | |
| | 200 | 230 | 0.00 | | | | | | | | | | |
| Table III | 230 | 240 | 0.00 | | | | | | | | | | |
| | 240 | 250 | 0.00 | | | | | | | | | | |
| | 250 | 260 | 0.00 | | | | | | | | | | |
| | 260 | 270 | 0.00 | | | | | | | | | | |
| | 270 | 280 | 0.00 | | | | | | | | | | |
| Yonkers | 280 | 290 | 0.00 | | | | | | | | | | |
| | 290 | 300 | 0.05 | | | | | | | | | | |
| | 300 | 320 | 0.10 | | | | | | | | | | |
| | 320 | 340 | 0.25 | | | | | | | | | | |
| RESIDENT | 340 | 360 | 0.35 | \$0.10 | | | | | | | | | |
| | 360 | 380 | 0.50 | 0.25 | | | | | | | | | |
| Income Tax | 380 | 400 | 0.60 | 0.35 | \$0.10 | | | | | | | | |
| | 400 | 420 | 0.70 | 0.45 | 0.20 | | | | | | | | |
| Surcharge | 420 | 440 | 0.85 | 0.60 | 0.35 | \$0.10 | | | | | | | |
| | 440 | 460 | 0.95 | 0.70 | 0.45 | 0.20 | | | | | | | |
| | 460 | 480 | 1.10 | 0.85 | 0.60 | 0.35 | \$0.10 | | | | | | |
| | 480 | 500 | 1.20 | 0.95 | 0.70 | 0.45 | 0.20 | | | | | | |
| SINGLE | 500 | 520 | 1.30 | 1.05 | 0.80 | 0.55 | 0.30 | \$0.05 | | | | | |
| | 520 | 540 | 1.45 | 1.20 | 0.95 | 0.70 | 0.45 | 0.20 | | | | | |
| | 540 | 560 | 1.55 | 1.30 | 1.05 | 0.80 | 0.55 | 0.30 | \$0.05 | | | | |
| | 560 | 580 | 1.70 | 1.45 | 1.20 | 0.95 | 0.70 | 0.45 | 0.20 | | | | |
| | 580 | 600 | 1.80 | 1.55 | 1.30 | 1.05 | 0.80 | 0.55 | 0.30 | \$0.05 | | | |
| SEMIMONTHLY | 600 | 620 | 1.90 | 1.65 | 1.40 | 1.15 | 0.90 | 0.65 | 0.40 | 0.15 | | | |
| | 620 | 640 | 2.05 | 1.80 | 1.55 | 1.30 | 1.05 | 0.80 | 0.55 | 0.30 | \$0.05 | | |
| | 640 | 660 | 2.20 | 1.90 | 1.65 | 1.40 | 1.15 | 0.90 | 0.65 | 0.40 | 0.15 | | |
| | 660 | 680 | 2.30 | 2.05 | 1.80 | 1.55 | 1.30 | 1.05 | 0.80 | 0.55 | 0.30 | \$0.05 | |
| | 680 | 700 | 2.45 | 2.15 | 1.90 | 1.65 | 1.40 | 1.15 | 0.90 | 0.65 | 0.40 | 0.15 | |
| | 700 | 720 | 2.60 | 2.30 | 2.00 | 1.75 | 1.50 | 1.25 | 1.00 | 0.75 | 0.50 | 0.25 | |
| | 720 | 740 | 2.70 | 2.45 | 2.15 | 1.90 | 1.65 | 1.40 | 1.15 | 0.90 | 0.65 | 0.40 | \$0.15 |
| | 740 | 760 | 2.85 | 2.55 | 2.30 | 2.00 | 1.75 | 1.50 | 1.25 | 1.00 | 0.75 | 0.50 | 0.25 |
| | 760 | 780 | 3.00 | 2.70 | 2.40 | 2.15 | 1.90 | 1.65 | 1.40 | 1.15 | 0.90 | 0.65 | 0.40 |
| | 780 | 800 | 3.15 | 2.85 | 2.55 | 2.30 | 2.00 | 1.75 | 1.50 | 1.25 | 1.00 | 0.75 | 0.50 |
| Payroll Period | 800 | 820 | 3.30 | 3.00 | 2.70 | 2.40 | 2.15 | 1.85 | 1.60 | 1.35 | 1.10 | 0.85 | 0.60 |
| | 820 | 840 | 3.50 | 3.15 | 2.85 | 2.55 | 2.25 | 2.00 | 1.75 | 1.50 | 1.25 | 1.00 | 0.75 |
| | 840 | 860 | 3.65 | 3.30 | 3.00 | 2.70 | 2.40 | 2.10 | 1.85 | 1.60 | 1.35 | 1.10 | 0.85 |
| | 860 | 880 | 3.85 | 3.45 | 3.15 | 2.80 | 2.55 | 2.25 | 2.00 | 1.75 | 1.50 | 1.25 | 1.00 |
| | 880 | 900 | 4.00 | 3.65 | 3.30 | 2.95 | 2.65 | 2.40 | 2.10 | 1.85 | 1.60 | 1.35 | 1.10 |
| | 900 | 920 | 4.20 | 3.80 | 3.45 | 3.15 | 2.80 | 2.50 | 2.25 | 1.95 | 1.70 | 1.45 | 1.20 |
| | 920 | 940 | 4.35 | 4.00 | 3.65 | 3.30 | 2.95 | 2.65 | 2.40 | 2.10 | 1.85 | 1.60 | 1.35 |
| | 940 | 960 | 4.55 | 4.15 | 3.80 | 3.45 | 3.10 | 2.80 | 2.50 | 2.25 | 1.95 | 1.70 | 1.45 |
| | 960 | 980 | 4.70 | 4.35 | 4.00 | 3.60 | 3.25 | 2.95 | 2.65 | 2.35 | 2.10 | 1.85 | 1.60 |
| | 980 | 1,000 | 4.90 | 4.55 | 4.15 | 3.80 | 3.45 | 3.10 | 2.80 | 2.50 | 2.20 | 1.95 | 1.70 |
| | 1,000 | 1,020 | 5.05 | 4.70 | 4.35 | 3.95 | 3.60 | 3.25 | 2.95 | 2.65 | 2.35 | 2.05 | 1.80 |
| | 1,020 | 1,040 | 5.25 | 4.90 | 4.50 | 4.15 | 3.75 | 3.40 | 3.10 | 2.75 | 2.50 | 2.20 | 1.95 |
| | 1,040 | 1,060 | 5.45 | 5.05 | 4.70 | 4.30 | 3.95 | 3.60 | 3.25 | 2.90 | 2.65 | 2.35 | 2.05 |
| | 1,060 | 1,080 | 5.60 | 5.25 | 4.85 | 4.50 | 4.15 | 3.75 | 3.40 | 3.10 | 2.75 | 2.50 | 2.20 |
| | 1,080 | 1,100 | 5.80 | 5.40 | 5.05 | 4.65 | 4.30 | 3.95 | 3.55 | 3.25 | 2.90 | 2.60 | 2.35 |
| 1,100 | 1,120 | 5.95 | 5.60 | 5.20 | 4.85 | 4.50 | 4.10 | 3.75 | 3.40 | 3.05 | 2.75 | 2.45 | |
| 1,120 | 1,140 | 6.15 | 5.75 | 5.40 | 5.05 | 4.65 | 4.30 | 3.90 | 3.55 | 3.20 | 2.90 | 2.60 | |
| 1,140 | 1,160 | 6.35 | 5.95 | 5.55 | 5.20 | 4.85 | 4.45 | 4.10 | 3.75 | 3.40 | 3.05 | 2.75 | |
| 1,160 | 1,180 | 6.55 | 6.10 | 5.75 | 5.40 | 5.00 | 4.65 | 4.30 | 3.90 | 3.55 | 3.20 | 2.90 | |
| 1,180 | 1,200 | 6.70 | 6.30 | 5.95 | 5.55 | 5.20 | 4.80 | 4.45 | 4.10 | 3.70 | 3.35 | 3.05 | |
| 1,200 | 1,220 | 6.90 | 6.50 | 6.10 | 5.75 | 5.35 | 5.00 | 4.65 | 4.25 | 3.90 | 3.50 | 3.20 | |
| 1,220 | 1,240 | 7.10 | 6.70 | 6.30 | 5.90 | 5.55 | 5.20 | 4.80 | 4.45 | 4.05 | 3.70 | 3.35 | |
| 1,240 | 1,260 | 7.30 | 6.90 | 6.50 | 6.10 | 5.70 | 5.35 | 5.00 | 4.60 | 4.25 | 3.90 | 3.50 | |
| 1,260 | 1,280 | 7.50 | 7.10 | 6.70 | 6.30 | 5.90 | 5.55 | 5.15 | 4.80 | 4.40 | 4.05 | 3.70 | |
| 1,280 | 1,300 | 7.70 | 7.30 | 6.90 | 6.50 | 6.10 | 5.70 | 5.35 | 4.95 | 4.60 | 4.25 | 3.85 | |
| 1,300 | 1,320 | 7.90 | 7.50 | 7.05 | 6.65 | 6.25 | 5.90 | 5.50 | 5.15 | 4.80 | 4.40 | 4.05 | |
| 1,320 | 1,340 | 8.05 | 7.65 | 7.25 | 6.85 | 6.45 | 6.05 | 5.70 | 5.30 | 4.95 | 4.60 | 4.20 | |
| 1,340 | 1,360 | 8.25 | 7.85 | 7.45 | 7.05 | 6.65 | 6.25 | 5.85 | 5.50 | 5.15 | 4.75 | 4.40 | |
| \$1,360 & OVER | | Use Method II, "Exact Calculation Method," on pages 16 and 17 | | | | | | | | | | | |

| WAGES | | EXEMPTIONS CLAIMED | | | | | | | | | | 10 |
|---------------------------|-----------|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| At | But | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | or more |
| Least | Less Than | TAX TO BE WITHHELD | | | | | | | | | | |
| \$0 | \$100 | \$0.00 | | | | | | | | | | |
| 100 | 200 | 0.00 | | | | | | | | | | |
| 200 | 230 | 0.00 | | | | | | | | | | |
| 230 | 240 | 0.00 | | | | | | | | | | |
| 240 | 250 | 0.00 | | | | | | | | | | |
| 250 | 260 | 0.00 | | | | | | | | | | |
| 260 | 270 | 0.00 | | | | | | | | | | |
| 270 | 280 | 0.00 | | | | | | | | | | |
| 280 | 290 | 0.00 | | | | | | | | | | |
| 290 | 300 | 0.00 | | | | | | | | | | |
| 300 | 320 | 0.00 | | | | | | | | | | |
| 320 | 340 | 0.10 | | | | | | | | | | |
| 340 | 360 | 0.25 | | | | | | | | | | |
| 360 | 380 | 0.35 | \$0.10 | | | | | | | | | |
| 380 | 400 | 0.45 | 0.20 | | | | | | | | | |
| 400 | 420 | 0.60 | 0.35 | \$0.10 | | | | | | | | |
| 420 | 440 | 0.70 | 0.45 | 0.20 | | | | | | | | |
| 440 | 460 | 0.85 | 0.60 | 0.35 | \$0.10 | | | | | | | |
| 460 | 480 | 0.95 | 0.70 | 0.45 | 0.20 | | | | | | | |
| 480 | 500 | 1.05 | 0.80 | 0.55 | 0.30 | \$0.05 | | | | | | |
| 500 | 520 | 1.20 | 0.95 | 0.70 | 0.45 | 0.20 | | | | | | |
| 520 | 540 | 1.30 | 1.05 | 0.80 | 0.55 | 0.30 | \$0.05 | | | | | |
| 540 | 560 | 1.45 | 1.20 | 0.95 | 0.70 | 0.45 | 0.20 | | | | | |
| 560 | 580 | 1.55 | 1.30 | 1.05 | 0.80 | 0.55 | 0.30 | \$0.05 | | | | |
| 580 | 600 | 1.65 | 1.40 | 1.15 | 0.90 | 0.65 | 0.40 | 0.15 | | | | |
| 600 | 620 | 1.80 | 1.55 | 1.30 | 1.05 | 0.80 | 0.55 | 0.30 | \$0.05 | | | |
| 620 | 640 | 1.90 | 1.65 | 1.40 | 1.15 | 0.90 | 0.65 | 0.40 | 0.15 | | | |
| 640 | 660 | 2.05 | 1.80 | 1.55 | 1.30 | 1.05 | 0.80 | 0.55 | 0.30 | \$0.05 | | |
| 660 | 680 | 2.15 | 1.90 | 1.65 | 1.40 | 1.15 | 0.90 | 0.65 | 0.40 | 0.15 | | |
| 680 | 700 | 2.30 | 2.00 | 1.75 | 1.50 | 1.25 | 1.00 | 0.75 | 0.50 | 0.25 | | |
| 700 | 720 | 2.45 | 2.15 | 1.90 | 1.65 | 1.40 | 1.15 | 0.90 | 0.65 | 0.40 | \$0.15 | |
| 720 | 740 | 2.60 | 2.30 | 2.00 | 1.75 | 1.50 | 1.25 | 1.00 | 0.75 | 0.50 | 0.25 | |
| 740 | 760 | 2.70 | 2.45 | 2.15 | 1.90 | 1.65 | 1.40 | 1.15 | 0.90 | 0.65 | 0.40 | \$0.15 |
| 760 | 780 | 2.85 | 2.55 | 2.30 | 2.00 | 1.75 | 1.50 | 1.25 | 1.00 | 0.75 | 0.50 | 0.25 |
| 780 | 800 | 3.00 | 2.70 | 2.40 | 2.15 | 1.85 | 1.60 | 1.35 | 1.10 | 0.85 | 0.60 | 0.35 |
| 800 | 820 | 3.15 | 2.85 | 2.55 | 2.25 | 2.00 | 1.75 | 1.50 | 1.25 | 1.00 | 0.75 | 0.50 |
| 820 | 840 | 3.30 | 3.00 | 2.70 | 2.40 | 2.15 | 1.85 | 1.60 | 1.35 | 1.10 | 0.85 | 0.60 |
| 840 | 860 | 3.50 | 3.15 | 2.80 | 2.55 | 2.25 | 2.00 | 1.75 | 1.50 | 1.25 | 1.00 | 0.75 |
| 860 | 880 | 3.65 | 3.30 | 3.00 | 2.70 | 2.40 | 2.10 | 1.85 | 1.60 | 1.35 | 1.10 | 0.85 |
| 880 | 900 | 3.85 | 3.45 | 3.15 | 2.80 | 2.55 | 2.25 | 1.95 | 1.70 | 1.45 | 1.20 | 0.95 |
| 900 | 920 | 4.00 | 3.65 | 3.30 | 2.95 | 2.65 | 2.40 | 2.10 | 1.85 | 1.60 | 1.35 | 1.10 |
| 920 | 940 | 4.20 | 3.80 | 3.45 | 3.10 | 2.80 | 2.50 | 2.25 | 1.95 | 1.70 | 1.45 | 1.20 |
| 940 | 960 | 4.35 | 4.00 | 3.60 | 3.30 | 2.95 | 2.65 | 2.35 | 2.10 | 1.85 | 1.60 | 1.35 |
| 960 | 980 | 4.55 | 4.15 | 3.80 | 3.45 | 3.10 | 2.80 | 2.50 | 2.25 | 1.95 | 1.70 | 1.45 |
| 980 | 1,000 | 4.70 | 4.35 | 3.95 | 3.60 | 3.25 | 2.95 | 2.65 | 2.35 | 2.10 | 1.80 | 1.55 |
| 1,000 | 1,020 | 4.90 | 4.50 | 4.15 | 3.80 | 3.40 | 3.10 | 2.80 | 2.50 | 2.20 | 1.95 | 1.70 |
| 1,020 | 1,040 | 5.05 | 4.70 | 4.35 | 3.95 | 3.60 | 3.25 | 2.90 | 2.65 | 2.35 | 2.05 | 1.80 |
| 1,040 | 1,060 | 5.25 | 4.85 | 4.50 | 4.15 | 3.75 | 3.40 | 3.10 | 2.75 | 2.50 | 2.20 | 1.95 |
| 1,060 | 1,080 | 5.40 | 5.05 | 4.70 | 4.30 | 3.95 | 3.60 | 3.25 | 2.90 | 2.60 | 2.35 | 2.05 |
| 1,080 | 1,100 | 5.60 | 5.25 | 4.85 | 4.50 | 4.10 | 3.75 | 3.40 | 3.05 | 2.75 | 2.45 | 2.20 |
| 1,100 | 1,120 | 5.75 | 5.40 | 5.05 | 4.65 | 4.30 | 3.95 | 3.55 | 3.25 | 2.90 | 2.60 | 2.35 |
| 1,120 | 1,140 | 5.95 | 5.60 | 5.20 | 4.85 | 4.50 | 4.10 | 3.75 | 3.40 | 3.05 | 2.75 | 2.45 |
| 1,140 | 1,160 | 6.15 | 5.75 | 5.40 | 5.00 | 4.65 | 4.30 | 3.90 | 3.55 | 3.20 | 2.90 | 2.60 |
| 1,160 | 1,180 | 6.35 | 5.95 | 5.55 | 5.20 | 4.85 | 4.45 | 4.10 | 3.70 | 3.35 | 3.05 | 2.75 |
| 1,180 | 1,200 | 6.50 | 6.10 | 5.75 | 5.40 | 5.00 | 4.65 | 4.25 | 3.90 | 3.55 | 3.20 | 2.85 |
| 1,200 | 1,220 | 6.70 | 6.30 | 5.90 | 5.55 | 5.20 | 4.80 | 4.45 | 4.10 | 3.70 | 3.35 | 3.05 |
| 1,220 | 1,240 | 6.90 | 6.50 | 6.10 | 5.75 | 5.35 | 5.00 | 4.60 | 4.25 | 3.90 | 3.50 | 3.20 |
| 1,240 | 1,260 | 7.10 | 6.70 | 6.30 | 5.90 | 5.55 | 5.15 | 4.80 | 4.45 | 4.05 | 3.70 | 3.35 |
| 1,260 | 1,280 | 7.30 | 6.90 | 6.50 | 6.10 | 5.70 | 5.35 | 5.00 | 4.60 | 4.25 | 3.85 | 3.50 |
| 1,280 | 1,300 | 7.50 | 7.10 | 6.70 | 6.30 | 5.90 | 5.50 | 5.15 | 4.80 | 4.40 | 4.05 | 3.70 |
| 1,300 | 1,320 | 7.70 | 7.30 | 6.85 | 6.45 | 6.05 | 5.70 | 5.35 | 4.95 | 4.60 | 4.20 | 3.85 |
| 1,320 | 1,340 | 7.85 | 7.45 | 7.05 | 6.65 | 6.25 | 5.90 | 5.50 | 5.15 | 4.75 | 4.40 | 4.05 |
| 1,340 | 1,360 | 8.05 | 7.65 | 7.25 | 6.85 | 6.45 | 6.05 | 5.70 | 5.30 | 4.95 | 4.60 | 4.20 |
| \$1,360 & OVER | | Use Method II, "Exact Calculation Method," on pages 18 and 19 | | | | | | | | | | |

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 | | | | | | | | | | | | |
| Method I | \$0 | \$200 | \$0.00 | | | | | | | | | |
| | 200 | 400 | 0.00 | | | | | | | | | |
| | 400 | 460 | 0.00 | | | | | | | | | |
| Table IV | 460 | 480 | 0.00 | | | | | | | | | |
| | 480 | 500 | 0.00 | | | | | | | | | |
| | 500 | 520 | 0.00 | | | | | | | | | |
| | 520 | 540 | 0.00 | | | | | | | | | |
| | 540 | 560 | 0.00 | | | | | | | | | |
| | 560 | 580 | 0.00 | | | | | | | | | |
| Yonkers | 580 | 600 | 0.05 | | | | | | | | | |
| | 600 | 640 | 0.25 | | | | | | | | | |
| | 640 | 680 | 0.45 | | | | | | | | | |
| RESIDENT | 680 | 720 | 0.70 | \$0.20 | | | | | | | | |
| | 720 | 760 | 0.95 | 0.45 | | | | | | | | |
| Income Tax | 760 | 800 | 1.20 | 0.70 | \$0.20 | | | | | | | |
| | 800 | 840 | 1.45 | 0.95 | 0.45 | | | | | | | |
| Surcharge | 840 | 880 | 1.65 | 1.15 | 0.65 | \$0.15 | | | | | | |
| | 880 | 920 | 1.90 | 1.40 | 0.90 | 0.40 | | | | | | |
| | 920 | 960 | 2.15 | 1.65 | 1.15 | 0.65 | \$0.15 | | | | | |
| | 960 | 1,000 | 2.40 | 1.90 | 1.40 | 0.90 | 0.40 | | | | | |
| | 1,000 | 1,040 | 2.65 | 2.15 | 1.65 | 1.15 | 0.65 | \$0.15 | | | | |
| SINGLE | 1,040 | 1,080 | 2.85 | 2.35 | 1.85 | 1.35 | 0.85 | 0.35 | | | | |
| | 1,080 | 1,120 | 3.10 | 2.60 | 2.10 | 1.60 | 1.10 | 0.60 | \$0.10 | | | |
| | 1,120 | 1,160 | 3.35 | 2.85 | 2.35 | 1.85 | 1.35 | 0.85 | 0.35 | | | |
| | 1,160 | 1,200 | 3.60 | 3.10 | 2.60 | 2.10 | 1.60 | 1.10 | 0.60 | \$0.10 | | |
| | 1,200 | 1,240 | 3.85 | 3.35 | 2.85 | 2.35 | 1.85 | 1.35 | 0.85 | 0.35 | | |
| | 1,240 | 1,280 | 4.10 | 3.55 | 3.05 | 2.55 | 2.05 | 1.55 | 1.05 | 0.55 | \$0.05 | |
| | 1,280 | 1,320 | 4.35 | 3.80 | 3.30 | 2.80 | 2.30 | 1.80 | 1.30 | 0.80 | 0.30 | |
| MONTHLY | 1,320 | 1,360 | 4.60 | 4.05 | 3.55 | 3.05 | 2.55 | 2.05 | 1.55 | 1.05 | 0.55 | \$0.05 |
| Payroll Period | 1,360 | 1,400 | 4.90 | 4.35 | 3.80 | 3.30 | 2.80 | 2.30 | 1.80 | 1.30 | 0.80 | 0.30 |
| | 1,400 | 1,440 | 5.15 | 4.60 | 4.05 | 3.55 | 3.05 | 2.55 | 2.05 | 1.55 | 1.05 | 0.55 |
| | 1,440 | 1,480 | 5.45 | 4.85 | 4.30 | 3.75 | 3.25 | 2.75 | 2.25 | 1.75 | 1.25 | 0.75 |
| | 1,480 | 1,520 | 5.70 | 5.15 | 4.60 | 4.00 | 3.50 | 3.00 | 2.50 | 2.00 | 1.50 | 1.00 |
| | 1,520 | 1,560 | 6.00 | 5.40 | 4.85 | 4.30 | 3.75 | 3.25 | 2.75 | 2.25 | 1.75 | 1.25 |
| | 1,560 | 1,600 | 6.35 | 5.70 | 5.10 | 4.55 | 4.00 | 3.50 | 3.00 | 2.50 | 2.00 | 1.50 |
| | 1,600 | 1,640 | 6.65 | 6.00 | 5.40 | 4.80 | 4.25 | 3.75 | 3.25 | 2.75 | 2.25 | 1.75 |
| | 1,640 | 1,680 | 6.95 | 6.30 | 5.65 | 5.10 | 4.55 | 3.95 | 3.45 | 2.95 | 2.45 | 1.95 |
| | 1,680 | 1,720 | 7.30 | 6.60 | 5.95 | 5.35 | 4.80 | 4.25 | 3.70 | 3.20 | 2.70 | 2.20 |
| | 1,720 | 1,760 | 7.65 | 6.95 | 6.30 | 5.65 | 5.05 | 4.50 | 3.95 | 3.45 | 2.95 | 2.45 |
| | 1,760 | 1,800 | 8.00 | 7.30 | 6.60 | 5.95 | 5.35 | 4.80 | 4.20 | 3.70 | 3.20 | 2.70 |
| | 1,800 | 1,840 | 8.40 | 7.65 | 6.90 | 6.25 | 5.60 | 5.05 | 4.50 | 3.95 | 3.45 | 2.95 |
| | 1,840 | 1,880 | 8.75 | 8.00 | 7.25 | 6.55 | 5.90 | 5.30 | 4.75 | 4.20 | 3.65 | 3.15 |
| | 1,880 | 1,920 | 9.10 | 8.35 | 7.60 | 6.90 | 6.25 | 5.60 | 5.05 | 4.45 | 3.90 | 3.40 |
| | 1,920 | 1,960 | 9.45 | 8.70 | 7.95 | 7.20 | 6.55 | 5.90 | 5.30 | 4.75 | 4.15 | 3.65 |
| | 1,960 | 2,000 | 9.80 | 9.05 | 8.30 | 7.60 | 6.85 | 6.20 | 5.55 | 5.00 | 4.45 | 3.90 |
| | 2,000 | 2,040 | 10.15 | 9.40 | 8.65 | 7.95 | 7.20 | 6.50 | 5.85 | 5.25 | 4.70 | 4.15 |
| | 2,040 | 2,080 | 10.50 | 9.75 | 9.00 | 8.30 | 7.55 | 6.85 | 6.20 | 5.55 | 5.00 | 4.40 |
| | 2,080 | 2,120 | 10.85 | 10.10 | 9.40 | 8.65 | 7.90 | 7.15 | 6.50 | 5.85 | 5.25 | 4.70 |
| | 2,120 | 2,160 | 11.20 | 10.45 | 9.75 | 9.00 | 8.25 | 7.50 | 6.80 | 6.15 | 5.50 | 4.95 |
| | 2,160 | 2,200 | 11.55 | 10.80 | 10.10 | 9.35 | 8.60 | 7.85 | 7.15 | 6.45 | 5.80 | 5.25 |
| | 2,200 | 2,240 | 11.90 | 11.20 | 10.45 | 9.70 | 8.95 | 8.25 | 7.50 | 6.80 | 6.10 | 5.50 |
| | 2,240 | 2,280 | 12.30 | 11.55 | 10.80 | 10.05 | 9.30 | 8.60 | 7.85 | 7.10 | 6.45 | 5.80 |
| | 2,280 | 2,320 | 12.65 | 11.90 | 11.15 | 10.40 | 9.65 | 8.95 | 8.20 | 7.45 | 6.75 | 6.10 |
| | 2,320 | 2,360 | 13.05 | 12.25 | 11.50 | 10.75 | 10.05 | 9.30 | 8.55 | 7.80 | 7.10 | 6.40 |
| | 2,360 | 2,400 | 13.45 | 12.65 | 11.85 | 11.10 | 10.40 | 9.65 | 8.90 | 8.15 | 7.45 | 6.75 |
| | 2,400 | 2,440 | 13.85 | 13.00 | 12.20 | 11.45 | 10.75 | 10.00 | 9.25 | 8.50 | 7.80 | 7.05 |
| | 2,440 | 2,480 | 14.20 | 13.40 | 12.60 | 11.85 | 11.10 | 10.35 | 9.60 | 8.90 | 8.15 | 7.40 |
| | 2,480 | 2,520 | 14.60 | 13.80 | 13.00 | 12.20 | 11.45 | 10.70 | 9.95 | 9.25 | 8.50 | 7.75 |
| | 2,520 | 2,560 | 15.00 | 14.20 | 13.40 | 12.55 | 11.80 | 11.05 | 10.30 | 9.60 | 8.85 | 8.10 |
| | 2,560 | 2,600 | 15.40 | 14.55 | 13.75 | 12.95 | 12.15 | 11.40 | 10.70 | 9.95 | 9.20 | 8.45 |
| | 2,600 | 2,640 | 15.75 | 14.95 | 14.15 | 13.35 | 12.55 | 11.75 | 11.05 | 10.30 | 9.55 | 8.80 |
| | 2,640 | 2,680 | 16.15 | 15.35 | 14.55 | 13.75 | 12.90 | 12.10 | 11.40 | 10.65 | 9.90 | 9.15 |
| | 2,680 | 2,720 | 16.55 | 15.75 | 14.90 | 14.10 | 13.30 | 12.50 | 11.75 | 11.00 | 10.25 | 9.55 |
| | \$2,720 & OVER | | Use Method II, "Exact Calculation Method," on pages 16 and 17 | | | | | | | | | |

| WAGES | | EXEMPTIONS CLAIMED | | | | | | | | | | 10 |
|---------------------------|-----------|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| At | But | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | or more |
| Least | Less Than | TAX TO BE WITHHELD | | | | | | | | | | |
| \$0 | \$200 | \$0.00 | | | | | | | | | | |
| 200 | 400 | 0.00 | | | | | | | | | | |
| 400 | 460 | 0.00 | | | | | | | | | | |
| 460 | 480 | 0.00 | | | | | | | | | | |
| 480 | 500 | 0.00 | | | | | | | | | | |
| 500 | 520 | 0.00 | | | | | | | | | | |
| 520 | 540 | 0.00 | | | | | | | | | | |
| 540 | 560 | 0.00 | | | | | | | | | | |
| 560 | 580 | 0.00 | | | | | | | | | | |
| 580 | 600 | 0.00 | | | | | | | | | | |
| 600 | 640 | 0.00 | | | | | | | | | | |
| 640 | 680 | 0.20 | | | | | | | | | | |
| 680 | 720 | 0.45 | | | | | | | | | | |
| 720 | 760 | 0.70 | \$0.20 | | | | | | | | | |
| 760 | 800 | 0.95 | 0.45 | | | | | | | | | |
| 800 | 840 | 1.20 | 0.70 | \$0.20 | | | | | | | | |
| 840 | 880 | 1.40 | 0.90 | 0.40 | | | | | | | | |
| 880 | 920 | 1.65 | 1.15 | 0.65 | \$0.15 | | | | | | | |
| 920 | 960 | 1.90 | 1.40 | 0.90 | 0.40 | | | | | | | |
| 960 | 1,000 | 2.15 | 1.65 | 1.15 | 0.65 | \$0.15 | | | | | | |
| 1,000 | 1,040 | 2.40 | 1.90 | 1.40 | 0.90 | 0.40 | | | | | | |
| 1,040 | 1,080 | 2.60 | 2.10 | 1.60 | 1.10 | 0.60 | \$0.10 | | | | | |
| 1,080 | 1,120 | 2.85 | 2.35 | 1.85 | 1.35 | 0.85 | 0.35 | | | | | |
| 1,120 | 1,160 | 3.10 | 2.60 | 2.10 | 1.60 | 1.10 | 0.60 | \$0.10 | | | | |
| 1,160 | 1,200 | 3.35 | 2.85 | 2.35 | 1.85 | 1.35 | 0.85 | 0.35 | | | | |
| 1,200 | 1,240 | 3.60 | 3.10 | 2.60 | 2.10 | 1.60 | 1.10 | 0.60 | \$0.10 | | | |
| 1,240 | 1,280 | 3.80 | 3.30 | 2.80 | 2.30 | 1.80 | 1.30 | 0.80 | 0.30 | | | |
| 1,280 | 1,320 | 4.05 | 3.55 | 3.05 | 2.55 | 2.05 | 1.55 | 1.05 | 0.55 | \$0.05 | | |
| 1,320 | 1,360 | 4.35 | 3.80 | 3.30 | 2.80 | 2.30 | 1.80 | 1.30 | 0.80 | 0.30 | | |
| 1,360 | 1,400 | 4.60 | 4.05 | 3.55 | 3.05 | 2.55 | 2.05 | 1.55 | 1.05 | 0.55 | \$0.05 | |
| 1,400 | 1,440 | 4.90 | 4.30 | 3.80 | 3.30 | 2.80 | 2.30 | 1.80 | 1.30 | 0.80 | 0.30 | |
| 1,440 | 1,480 | 5.15 | 4.60 | 4.05 | 3.50 | 3.00 | 2.50 | 2.00 | 1.50 | 1.00 | 0.50 | |
| 1,480 | 1,520 | 5.40 | 4.85 | 4.30 | 3.75 | 3.25 | 2.75 | 2.25 | 1.75 | 1.25 | 0.75 | \$0.25 |
| 1,520 | 1,560 | 5.70 | 5.15 | 4.55 | 4.00 | 3.50 | 3.00 | 2.50 | 2.00 | 1.50 | 1.00 | 0.50 |
| 1,560 | 1,600 | 6.00 | 5.40 | 4.85 | 4.25 | 3.75 | 3.25 | 2.75 | 2.25 | 1.75 | 1.25 | 0.75 |
| 1,600 | 1,640 | 6.30 | 5.65 | 5.10 | 4.55 | 4.00 | 3.50 | 3.00 | 2.50 | 2.00 | 1.50 | 1.00 |
| 1,640 | 1,680 | 6.65 | 6.00 | 5.40 | 4.80 | 4.25 | 3.70 | 3.20 | 2.70 | 2.20 | 1.70 | 1.20 |
| 1,680 | 1,720 | 6.95 | 6.30 | 5.65 | 5.10 | 4.50 | 3.95 | 3.45 | 2.95 | 2.45 | 1.95 | 1.45 |
| 1,720 | 1,760 | 7.30 | 6.60 | 5.95 | 5.35 | 4.80 | 4.25 | 3.70 | 3.20 | 2.70 | 2.20 | 1.70 |
| 1,760 | 1,800 | 7.65 | 6.90 | 6.25 | 5.60 | 5.05 | 4.50 | 3.95 | 3.45 | 2.95 | 2.45 | 1.95 |
| 1,800 | 1,840 | 8.00 | 7.25 | 6.60 | 5.95 | 5.35 | 4.75 | 4.20 | 3.70 | 3.20 | 2.70 | 2.20 |
| 1,840 | 1,880 | 8.35 | 7.60 | 6.90 | 6.25 | 5.60 | 5.05 | 4.50 | 3.90 | 3.40 | 2.90 | 2.40 |
| 1,880 | 1,920 | 8.70 | 8.00 | 7.25 | 6.55 | 5.90 | 5.30 | 4.75 | 4.20 | 3.65 | 3.15 | 2.65 |
| 1,920 | 1,960 | 9.05 | 8.35 | 7.60 | 6.85 | 6.20 | 5.60 | 5.00 | 4.45 | 3.90 | 3.40 | 2.90 |
| 1,960 | 2,000 | 9.40 | 8.70 | 7.95 | 7.20 | 6.55 | 5.85 | 5.30 | 4.70 | 4.15 | 3.65 | 3.15 |
| 2,000 | 2,040 | 9.80 | 9.05 | 8.30 | 7.55 | 6.85 | 6.20 | 5.55 | 5.00 | 4.45 | 3.90 | 3.40 |
| 2,040 | 2,080 | 10.15 | 9.40 | 8.65 | 7.90 | 7.20 | 6.50 | 5.85 | 5.25 | 4.70 | 4.15 | 3.60 |
| 2,080 | 2,120 | 10.50 | 9.75 | 9.00 | 8.25 | 7.55 | 6.80 | 6.15 | 5.55 | 4.95 | 4.40 | 3.85 |
| 2,120 | 2,160 | 10.85 | 10.10 | 9.35 | 8.65 | 7.90 | 7.15 | 6.50 | 5.80 | 5.25 | 4.70 | 4.10 |
| 2,160 | 2,200 | 11.20 | 10.45 | 9.70 | 9.00 | 8.25 | 7.50 | 6.80 | 6.15 | 5.50 | 4.95 | 4.40 |
| 2,200 | 2,240 | 11.55 | 10.80 | 10.05 | 9.35 | 8.60 | 7.85 | 7.10 | 6.45 | 5.80 | 5.20 | 4.65 |
| 2,240 | 2,280 | 11.90 | 11.15 | 10.45 | 9.70 | 8.95 | 8.20 | 7.50 | 6.75 | 6.10 | 5.50 | 4.95 |
| 2,280 | 2,320 | 12.25 | 11.50 | 10.80 | 10.05 | 9.30 | 8.55 | 7.85 | 7.10 | 6.45 | 5.75 | 5.20 |
| 2,320 | 2,360 | 12.65 | 11.85 | 11.15 | 10.40 | 9.65 | 8.90 | 8.20 | 7.45 | 6.75 | 6.10 | 5.45 |
| 2,360 | 2,400 | 13.05 | 12.25 | 11.50 | 10.75 | 10.00 | 9.30 | 8.55 | 7.80 | 7.05 | 6.40 | 5.75 |
| 2,400 | 2,440 | 13.40 | 12.60 | 11.85 | 11.10 | 10.35 | 9.65 | 8.90 | 8.15 | 7.40 | 6.70 | 6.05 |
| 2,440 | 2,480 | 13.80 | 13.00 | 12.20 | 11.45 | 10.70 | 10.00 | 9.25 | 8.50 | 7.75 | 7.05 | 6.35 |
| 2,480 | 2,520 | 14.20 | 13.40 | 12.60 | 11.80 | 11.05 | 10.35 | 9.60 | 8.85 | 8.10 | 7.40 | 6.70 |
| 2,520 | 2,560 | 14.60 | 13.80 | 12.95 | 12.15 | 11.45 | 10.70 | 9.95 | 9.20 | 8.50 | 7.75 | 7.00 |
| 2,560 | 2,600 | 14.95 | 14.15 | 13.35 | 12.55 | 11.80 | 11.05 | 10.30 | 9.55 | 8.85 | 8.10 | 7.35 |
| 2,600 | 2,640 | 15.35 | 14.55 | 13.75 | 12.95 | 12.15 | 11.40 | 10.65 | 9.90 | 9.20 | 8.45 | 7.70 |
| 2,640 | 2,680 | 15.75 | 14.95 | 14.15 | 13.35 | 12.50 | 11.75 | 11.00 | 10.30 | 9.55 | 8.80 | 8.05 |
| 2,680 | 2,720 | 16.15 | 15.35 | 14.50 | 13.70 | 12.90 | 12.10 | 11.35 | 10.65 | 9.90 | 9.15 | 8.40 |
| \$2,720 & OVER | | Use Method II, "Exact Calculation Method," on pages 18 and 19 | | | | | | | | | | |

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 | | | | | | | | | | | | | |
| Method I | \$0 | \$25 | \$0.00 | | | | | | | | | | |
| | 25 | 29 | 0.00 | | | | | | | | | | |
| | 29 | 30 | 0.00 | | | | | | | | | | |
| Table V | 30 | 31 | 0.00 | | | | | | | | | | |
| | 31 | 32 | 0.05 | | | | | | | | | | |
| | 32 | 33 | 0.05 | | | | | | | | | | |
| | 33 | 34 | 0.05 | | | | | | | | | | |
| | 34 | 35 | 0.05 | | | | | | | | | | |
| | 35 | 36 | 0.05 | \$0.05 | | | | | | | | | |
| Yonkers | 36 | 37 | 0.05 | 0.05 | | | | | | | | | |
| | 37 | 38 | 0.05 | 0.05 | | | | | | | | | |
| | 38 | 39 | 0.05 | 0.05 | | | | | | | | | |
| RESIDENT | 39 | 40 | 0.10 | 0.05 | \$0.05 | | | | | | | | |
| | 40 | 41 | 0.10 | 0.05 | 0.05 | | | | | | | | |
| Income Tax | 41 | 42 | 0.10 | 0.05 | 0.05 | | | | | | | | |
| | 42 | 43 | 0.10 | 0.05 | 0.05 | | | | | | | | |
| Surcharge | 43 | 44 | 0.10 | 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 | \$0.05 | | | | | | |
| | 47 | 48 | 0.10 | 0.10 | 0.10 | 0.05 | 0.05 | | | | | | |
| SINGLE | 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 | 0.10 | 0.10 | 0.10 | 0.05 | \$0.05 | | | | | |
| | 52 | 54 | 0.15 | 0.15 | 0.10 | 0.10 | 0.05 | 0.05 | | | | | |
| | 54 | 56 | 0.15 | 0.15 | 0.10 | 0.10 | 0.10 | 0.05 | \$0.05 | | | | |
| DAILY | 56 | 58 | 0.20 | 0.15 | 0.15 | 0.10 | 0.10 | 0.05 | 0.05 | | | | |
| | 58 | 60 | 0.20 | 0.15 | 0.15 | 0.10 | 0.10 | 0.10 | 0.05 | \$0.05 | | | |
| Payroll Period | 60 | 62 | 0.20 | 0.20 | 0.15 | 0.15 | 0.10 | 0.10 | 0.05 | 0.05 | | | |
| | 62 | 64 | 0.20 | 0.20 | 0.15 | 0.15 | 0.10 | 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 | 0.20 | 0.20 | 0.15 | 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 | 0.15 | 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 | 0.15 | 0.10 | 0.10 | 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 | 0.25 | 0.20 | 0.15 | 0.15 | 0.15 | 0.10 | 0.10 |
| | 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 | 0.25 | 0.20 | 0.20 | 0.15 | 0.15 | 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 | 0.25 | 0.20 | 0.20 | 0.15 | 0.15 |
| | 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 | 0.20 | 0.15 |
| | 92 | 94 | 0.45 | 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 | 0.20 |
| | 96 | 98 | 0.50 | 0.45 | 0.45 | 0.40 | 0.35 | 0.35 | 0.30 | 0.25 | 0.25 | 0.20 | 0.20 |
| | 98 | 100 | 0.50 | 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 | 0.45 | 0.45 | 0.40 | 0.35 | 0.35 | 0.30 | 0.25 | 0.25 | 0.20 |
| | 102 | 104 | 0.55 | 0.50 | 0.50 | 0.45 | 0.40 | 0.40 | 0.35 | 0.30 | 0.30 | 0.25 | 0.25 |
| | 104 | 106 | 0.55 | 0.55 | 0.50 | 0.45 | 0.45 | 0.40 | 0.35 | 0.35 | 0.30 | 0.25 | 0.25 |
| | 106 | 108 | 0.60 | 0.55 | 0.50 | 0.50 | 0.45 | 0.40 | 0.40 | 0.35 | 0.30 | 0.30 | 0.25 |
| | 108 | 110 | 0.60 | 0.55 | 0.55 | 0.50 | 0.45 | 0.45 | 0.40 | 0.35 | 0.35 | 0.30 | 0.25 |
| | 110 | 112 | 0.65 | 0.60 | 0.55 | 0.50 | 0.50 | 0.45 | 0.40 | 0.40 | 0.35 | 0.30 | 0.30 |
| | 112 | 114 | 0.65 | 0.60 | 0.60 | 0.55 | 0.50 | 0.45 | 0.45 | 0.40 | 0.35 | 0.35 | 0.30 |
| | 114 | 116 | 0.65 | 0.65 | 0.60 | 0.55 | 0.50 | 0.50 | 0.45 | 0.40 | 0.40 | 0.35 | 0.30 |
| | 116 | 118 | 0.70 | 0.65 | 0.60 | 0.60 | 0.55 | 0.50 | 0.45 | 0.45 | 0.40 | 0.35 | 0.35 |
| | 118 | 120 | 0.70 | 0.65 | 0.65 | 0.60 | 0.55 | 0.55 | 0.50 | 0.45 | 0.40 | 0.40 | 0.35 |
| | 120 | 122 | 0.75 | 0.70 | 0.65 | 0.60 | 0.60 | 0.55 | 0.50 | 0.50 | 0.45 | 0.40 | 0.35 |
| | 122 | 124 | 0.75 | 0.70 | 0.65 | 0.65 | 0.60 | 0.55 | 0.55 | 0.50 | 0.45 | 0.45 | 0.40 |
| | 124 | 126 | 0.75 | 0.75 | 0.70 | 0.65 | 0.60 | 0.60 | 0.55 | 0.50 | 0.50 | 0.45 | 0.40 |
| | 126 | 128 | 0.80 | 0.75 | 0.70 | 0.65 | 0.65 | 0.60 | 0.55 | 0.55 | 0.50 | 0.45 | 0.45 |
| | 128 | 130 | 0.80 | 0.75 | 0.75 | 0.70 | 0.65 | 0.60 | 0.60 | 0.55 | 0.50 | 0.50 | 0.45 |
| \$130 & OVER | | | Use Method II, "Exact Calculation Method," on pages 16 and 17 | | | | | | | | | | |

| 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 | \$0.00 | | | | | | | | | | |
| 25 | 29 | 0.00 | | | | | | | | | | |
| 29 | 30 | 0.00 | | | | | | | | | | |
| 30 | 31 | 0.00 | | | | | | | | | | |
| 31 | 32 | 0.00 | | | | | | | | | | |
| 32 | 33 | 0.00 | | | | | | | | | | |
| 33 | 34 | 0.05 | | | | | | | | | | |
| 34 | 35 | 0.05 | | | | | | | | | | |
| 35 | 36 | 0.05 | | | | | | | | | | |
| 36 | 37 | 0.05 | | | | | | | | | | |
| 37 | 38 | 0.05 | \$0.05 | | | | | | | | | |
| 38 | 39 | 0.05 | 0.05 | | | | | | | | | |
| 39 | 40 | 0.05 | 0.05 | | | | | | | | | |
| 40 | 41 | 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 | 0.05 | 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 | 0.10 | 0.10 | 0.05 | 0.05 | | | | | | | |
| 48 | 49 | 0.10 | 0.10 | 0.05 | 0.05 | \$0.05 | | | | | | |
| 49 | 50 | 0.10 | 0.10 | 0.10 | 0.05 | 0.05 | | | | | | |
| 50 | 52 | 0.15 | 0.10 | 0.10 | 0.05 | 0.05 | | | | | | |
| 52 | 54 | 0.15 | 0.10 | 0.10 | 0.10 | 0.05 | \$0.05 | | | | | |
| 54 | 56 | 0.15 | 0.15 | 0.10 | 0.10 | 0.05 | 0.05 | | | | | |
| 56 | 58 | 0.15 | 0.15 | 0.10 | 0.10 | 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 | 0.15 | 0.15 | 0.10 | 0.10 | 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 | 0.20 | 0.20 | 0.15 | 0.15 | 0.15 | 0.10 | 0.10 | 0.05 | \$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 | 0.20 | 0.20 | 0.15 | 0.15 | 0.15 | 0.10 | 0.10 | 0.05 | \$0.05 | |
| 70 | 72 | 0.25 | 0.25 | 0.20 | 0.20 | 0.15 | 0.15 | 0.10 | 0.10 | 0.05 | 0.05 | |
| 72 | 74 | 0.30 | 0.25 | 0.20 | 0.20 | 0.15 | 0.15 | 0.15 | 0.10 | 0.10 | 0.05 | \$0.05 |
| 74 | 76 | 0.30 | 0.25 | 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 | 0.20 | 0.20 | 0.15 | 0.15 | 0.15 | 0.10 | 0.10 | 0.05 |
| 78 | 80 | 0.35 | 0.30 | 0.25 | 0.25 | 0.20 | 0.20 | 0.15 | 0.15 | 0.10 | 0.10 | 0.05 |
| 80 | 82 | 0.35 | 0.30 | 0.30 | 0.25 | 0.25 | 0.20 | 0.20 | 0.15 | 0.15 | 0.10 | 0.10 |
| 82 | 84 | 0.35 | 0.35 | 0.30 | 0.25 | 0.25 | 0.20 | 0.20 | 0.15 | 0.15 | 0.10 | 0.10 |
| 84 | 86 | 0.40 | 0.35 | 0.30 | 0.30 | 0.25 | 0.25 | 0.20 | 0.20 | 0.15 | 0.15 | 0.10 |
| 86 | 88 | 0.40 | 0.35 | 0.35 | 0.30 | 0.25 | 0.25 | 0.20 | 0.20 | 0.15 | 0.15 | 0.10 |
| 88 | 90 | 0.40 | 0.40 | 0.35 | 0.30 | 0.30 | 0.25 | 0.25 | 0.20 | 0.20 | 0.15 | 0.15 |
| 90 | 92 | 0.45 | 0.40 | 0.35 | 0.35 | 0.30 | 0.25 | 0.25 | 0.20 | 0.20 | 0.15 | 0.15 |
| 92 | 94 | 0.45 | 0.40 | 0.40 | 0.35 | 0.30 | 0.30 | 0.25 | 0.25 | 0.20 | 0.20 | 0.15 |
| 94 | 96 | 0.45 | 0.45 | 0.40 | 0.35 | 0.35 | 0.30 | 0.25 | 0.25 | 0.20 | 0.20 | 0.15 |
| 96 | 98 | 0.50 | 0.45 | 0.40 | 0.40 | 0.35 | 0.30 | 0.30 | 0.25 | 0.25 | 0.20 | 0.20 |
| 98 | 100 | 0.50 | 0.45 | 0.45 | 0.40 | 0.35 | 0.35 | 0.30 | 0.25 | 0.25 | 0.20 | 0.20 |
| 100 | 102 | 0.50 | 0.50 | 0.45 | 0.40 | 0.40 | 0.35 | 0.30 | 0.30 | 0.25 | 0.25 | 0.20 |
| 102 | 104 | 0.55 | 0.50 | 0.45 | 0.45 | 0.40 | 0.35 | 0.35 | 0.30 | 0.25 | 0.25 | 0.20 |
| 104 | 106 | 0.55 | 0.50 | 0.50 | 0.45 | 0.40 | 0.40 | 0.35 | 0.30 | 0.30 | 0.25 | 0.25 |
| 106 | 108 | 0.55 | 0.55 | 0.50 | 0.45 | 0.45 | 0.40 | 0.35 | 0.35 | 0.30 | 0.25 | 0.25 |
| 108 | 110 | 0.60 | 0.55 | 0.50 | 0.50 | 0.45 | 0.40 | 0.40 | 0.35 | 0.30 | 0.30 | 0.25 |
| 110 | 112 | 0.60 | 0.60 | 0.55 | 0.50 | 0.45 | 0.45 | 0.40 | 0.35 | 0.35 | 0.30 | 0.25 |
| 112 | 114 | 0.65 | 0.60 | 0.55 | 0.50 | 0.50 | 0.45 | 0.40 | 0.40 | 0.35 | 0.30 | 0.30 |
| 114 | 116 | 0.65 | 0.60 | 0.60 | 0.55 | 0.50 | 0.45 | 0.45 | 0.40 | 0.35 | 0.35 | 0.30 |
| 116 | 118 | 0.65 | 0.65 | 0.60 | 0.55 | 0.55 | 0.50 | 0.45 | 0.40 | 0.40 | 0.35 | 0.30 |
| 118 | 120 | 0.70 | 0.65 | 0.60 | 0.60 | 0.55 | 0.50 | 0.50 | 0.45 | 0.40 | 0.35 | 0.35 |
| 120 | 122 | 0.70 | 0.65 | 0.65 | 0.60 | 0.55 | 0.55 | 0.50 | 0.45 | 0.40 | 0.40 | 0.35 |
| 122 | 124 | 0.75 | 0.70 | 0.65 | 0.60 | 0.60 | 0.55 | 0.50 | 0.50 | 0.45 | 0.40 | 0.35 |
| 124 | 126 | 0.75 | 0.70 | 0.65 | 0.65 | 0.60 | 0.55 | 0.55 | 0.50 | 0.45 | 0.45 | 0.40 |
| 126 | 128 | 0.75 | 0.75 | 0.70 | 0.65 | 0.60 | 0.60 | 0.55 | 0.50 | 0.50 | 0.45 | 0.40 |
| 128 | 130 | 0.80 | 0.75 | 0.70 | 0.70 | 0.65 | 0.60 | 0.55 | 0.55 | 0.50 | 0.45 | 0.45 |
| \$130 & OVER | | Use Method II, "Exact Calculation Method," on pages 18 and 19 | | | | | | | | | | |

Method I

Table V

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

DAILY

Payroll Period

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 | \$26.85 | \$30.70 | \$34.55 | \$38.40 | \$42.25 | \$46.10 | \$49.95 | \$53.80 | \$57.65 | \$61.50 | \$65.35 |
| | Married | 28.75 | 32.60 | 36.45 | 40.30 | 44.15 | 48.00 | 51.85 | 55.70 | 59.55 | 63.40 | 67.25 |
| Weekly | Single | 134.15 | 153.40 | 172.65 | 191.90 | 211.15 | 230.40 | 249.65 | 268.90 | 288.15 | 307.40 | 326.65 |
| | Married | 143.75 | 163.00 | 182.25 | 201.50 | 220.75 | 240.00 | 259.25 | 278.50 | 297.75 | 317.00 | 336.25 |
| Biweekly | Single | 268.30 | 306.80 | 345.30 | 383.80 | 422.30 | 460.80 | 499.30 | 537.80 | 576.30 | 614.80 | 653.30 |
| | Married | 287.50 | 326.00 | 364.50 | 403.00 | 441.50 | 480.00 | 518.50 | 557.00 | 595.50 | 634.00 | 672.50 |
| Semimonthly | Single | 290.60 | 332.25 | 373.90 | 415.55 | 457.20 | 498.85 | 540.50 | 582.15 | 623.80 | 665.45 | 707.10 |
| | Married | 311.45 | 353.10 | 394.75 | 436.40 | 478.05 | 519.70 | 561.35 | 603.00 | 644.65 | 686.30 | 727.95 |
| Monthly | Single | 581.25 | 664.55 | 747.85 | 831.15 | 914.45 | 997.75 | 1,081.05 | 1,164.35 | 1,247.65 | 1,330.95 | 1,414.25 |
| | Married | 622.90 | 706.20 | 789.50 | 872.80 | 956.10 | 1,039.40 | 1,122.70 | 1,206.00 | 1,289.30 | 1,372.60 | 1,455.90 |
| Annual | Single | 6,975 | 7,975 | 8,975 | 9,975 | 10,975 | 11,975 | 12,975 | 13,975 | 14,975 | 15,975 | 16,975 |
| | Married | 7,475 | 8,475 | 9,475 | 10,475 | 11,475 | 12,475 | 13,475 | 14,475 | 15,475 | 16,475 | 17,475 |

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 | \$26.85 |
| | Married | 28.75 |
| Weekly | Single | 134.15 |
| | Married | 143.75 |
| Biweekly | Single | 268.30 |
| | Married | 287.50 |
| Semimonthly | Single | 290.60 |
| | Married | 311.45 |
| Monthly | Single | 581.25 |
| | Married | 622.90 |
| Annual | Single | 6,975 |
| | Married | 7,475 |

Table C
Exemption allowance

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

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

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

Table D
Adjustment for difference between federal* and New York exemption allowances

For employers who elect to use the federal exemption amounts* in computing wages after exemptions, the following adjustments correct for the difference between the federal exemption of \$3,800* and the New York State exemption of \$1,000 according to the particular payroll period.

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

| Payroll period | Adjustment for each federal exemption |
|---------------------|---------------------------------------|
| Daily/miscellaneous | \$10.80 |
| Weekly | 53.85 |
| Biweekly | 107.70 |
| Semimonthly | 116.65 |
| Monthly | 233.30 |
| Quarterly | 700.00 |
| Semiannual | 1,400.00 |
| Annual | 2,800.00 |

* The adjustments in Table D are based on the 2012 federal exemption amount of \$3,800. The federal exemption amount may be adjusted for inflation as prescribed by the Internal Revenue Code. For an annual payroll period, the adjustment for each federal exemption should be changed by subtracting \$1,000 from the current federal exemption amount. Other payroll periods should be recalculated accordingly.

— 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 15% (.15). Withhold the resulting product from wages.

Examples

| | |
|--|--|
| <p style="text-align: center;">Example 1:</p> <p style="text-align: center;">Weekly payroll, \$400 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$191.90 for single, weekly payroll, 3 exemptions. \$400 wages - \$191.90 = \$208.10 net wages. 2. Use Table II - A on page 17 for single, weekly payroll. Look up \$208.10 and use line 2 on which \$208.10 is greater than Column 1 (\$154) but less than Column 2 (\$212). 3. \$208.10 - \$154 (from Column 3, line 2) = \$54.10. 4. \$54.10 x .0450 (from Column 4, line 2) = \$2.43. 5. \$2.43 + \$6.15 (from Column 5, line 2) = \$8.58. \$8.58 x .15 = \$1.29. Withhold this amount. | <p style="text-align: center;">Example 3:</p> <p style="text-align: center;">Monthly payroll, \$50,000 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$831.15 for single, monthly payroll, 3 exemptions. \$50,000 wages - \$831.15 = \$49,168.85 net wages. 2. Use Table II - D on page 17 for single, monthly payroll. Look up \$49,168.85 and use line 11 on which \$49,168.85 is greater than Column 1 (\$20,833) but less than Column 2 (\$83,333). 3. \$49,168.85 - \$20,833 (from Column 3, line 11) = \$28,335.85. 4. \$28,335.85 x .0735 (from Column 4, line 11) = \$2,082.68. 5. \$2,082.68 + \$1,497.17 (from Column 5, line 11) = \$3,579.85. \$3,579.85 x .15 = \$536.98. Withhold this amount. |
| <p style="text-align: center;">Example 2:</p> <p style="text-align: center;">Semimonthly payroll, \$5,000 gross wages, single, 1 exemption</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$332.25 for single, semimonthly payroll, 1 exemption. \$5,000 wages - \$332.25 = \$4,667.75 net wages. 2. Use Table II - C on page 17 for single, semimonthly payroll. Look up \$4,667.75 and use line 8 on which \$4,667.75 is greater than Column 1 (\$4,167) but less than Column 2 (\$6,250). 3. \$4,667.75 - \$4,167 (from Column 3, line 8) = \$500.75. 4. \$500.75 x .0808 (from Column 4, line 8) = \$40.46. 5. \$40.46 + \$261.50 (from Column 5, line 8) = \$301.96. \$301.96 x .15 = \$45.29. Withhold this amount. | <p style="text-align: center;">Example 4:</p> <p style="text-align: center;">Daily payroll, \$750 gross wages, single, 2 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$34.55 for single, daily payroll, 2 exemptions. \$750 wages - \$34.55 = \$715.45 net wages. 2. Use Table II - E on page 17 for single, daily payroll. Look up \$715.45 and use line 9 on which \$715.45 is greater than Column 1 (\$577), but less than Column 2 (\$769). 3. \$715.45 - \$577 (from Column 3, line 9) = \$138.45. 4. \$138.45 x .0715 (from Column 4, line 9) = \$9.90. 5. \$9.90 + \$39.68 (from Column 5, line 9) = \$49.58. \$49.58 x .15 = \$7.44. 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 15% (.15). Withhold the product. |
| | At Least | But less than | | | |
| | Column 1 | Column 2 |  |  |  | Column 3 | Column 4 | Column 5 |
| 1 | \$0 | \$154 | \$0 | 0.0400 | \$0 |
| 2 | 154 | 212 | 154 | 0.0450 | 6.15 |
| 3 | 212 | 250 | 212 | 0.0525 | 8.75 |
| 4 | 250 | 385 | 250 | 0.0590 | 10.77 |
| 5 | 385 | 1,442 | 385 | 0.0645 | 18.71 |
| 6 | 1,442 | 1,731 | 1,442 | 0.0665 | 86.94 |
| 7 | 1,731 | 1,923 | 1,731 | 0.0758 | 106.12 |
| 8 | 1,923 | 2,885 | 1,923 | 0.0808 | 120.69 |
| 9 | 2,885 | 3,846 | 2,885 | 0.0715 | 198.38 |
| 10 | 3,846 | 4,808 | 3,846 | 0.0815 | 267.13 |
| 11 | 4,808 | 19,231 | 4,808 | 0.0735 | 345.50 |
| 12 | 19,231 | 20,192 | 19,231 | 0.4902 | 1,405.60 |
| 13 | 20,192 | ..... | 20,192 | 0.0962 | 1,876.94 |

| 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 15% (.15). Withhold the product. |
| | At Least | But less than | | | |
| | Column 1 | Column 2 |  |  |  | Column 3 | Column 4 | Column 5 |
| 1 | \$0 | \$667 | \$0 | 0.0400 | \$0 |
| 2 | 667 | 917 | 667 | 0.0450 | 26.67 |
| 3 | 917 | 1,083 | 917 | 0.0525 | 37.92 |
| 4 | 1,083 | 1,667 | 1,083 | 0.0590 | 46.67 |
| 5 | 1,667 | 6,250 | 1,667 | 0.0645 | 81.08 |
| 6 | 6,250 | 7,500 | 6,250 | 0.0665 | 376.75 |
| 7 | 7,500 | 8,333 | 7,500 | 0.0758 | 459.83 |
| 8 | 8,333 | 12,500 | 8,333 | 0.0808 | 523.00 |
| 9 | 12,500 | 16,667 | 12,500 | 0.0715 | 859.67 |
| 10 | 16,667 | 20,833 | 16,667 | 0.0815 | 1,157.58 |
| 11 | 20,833 | 83,333 | 20,833 | 0.0735 | 1,497.17 |
| 12 | 83,333 | 87,500 | 83,333 | 0.4902 | 6,090.92 |
| 13 | 87,500 | ..... | 87,500 | 0.0962 | 8,133.42 |

| 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 15% (.15). Withhold the product. |
| | At Least | But less than | | | |
| | Column 1 | Column 2 |  |  |  | Column 3 | Column 4 | Column 5 |
| 1 | \$0 | \$308 | \$0 | 0.0400 | \$0 |
| 2 | 308 | 423 | 308 | 0.0450 | 12.31 |
| 3 | 423 | 500 | 423 | 0.0525 | 17.50 |
| 4 | 500 | 769 | 500 | 0.0590 | 21.54 |
| 5 | 769 | 2,885 | 769 | 0.0645 | 37.42 |
| 6 | 2,885 | 3,462 | 2,885 | 0.0665 | 173.88 |
| 7 | 3,462 | 3,846 | 3,462 | 0.0758 | 212.23 |
| 8 | 3,846 | 5,769 | 3,846 | 0.0808 | 241.38 |
| 9 | 5,769 | 7,692 | 5,769 | 0.0715 | 396.77 |
| 10 | 7,692 | 9,615 | 7,692 | 0.0815 | 534.27 |
| 11 | 9,615 | 38,462 | 9,615 | 0.0735 | 691.00 |
| 12 | 38,462 | 40,385 | 38,462 | 0.4902 | 2,811.19 |
| 13 | 40,385 | ..... | 40,385 | 0.0962 | 3,753.88 |

| 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 15% (.15). Withhold the product. |
| | At Least | But less than | | | |
| | Column 1 | Column 2 |  |  |  | Column 3 | Column 4 | Column 5 |
| 1 | \$0 | \$31 | \$0 | 0.0400 | \$0 |
| 2 | 31 | 42 | 31 | 0.0450 | 1.23 |
| 3 | 42 | 50 | 42 | 0.0525 | 1.75 |
| 4 | 50 | 77 | 50 | 0.0590 | 2.15 |
| 5 | 77 | 288 | 77 | 0.0645 | 3.74 |
| 6 | 288 | 346 | 288 | 0.0665 | 17.39 |
| 7 | 346 | 385 | 346 | 0.0758 | 21.22 |
| 8 | 385 | 577 | 385 | 0.0808 | 24.14 |
| 9 | 577 | 769 | 577 | 0.0715 | 39.68 |
| 10 | 769 | 962 | 769 | 0.0815 | 53.43 |
| 11 | 962 | 3,846 | 962 | 0.0735 | 69.10 |
| 12 | 3,846 | 4,038 | 3,846 | 0.4902 | 281.12 |
| 13 | 4,038 | ..... | 4,038 | 0.0962 | 375.39 |

| 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 15% (.15). Withhold the product. |
| | At Least | But less than | | | |
| | Column 1 | Column 2 |  |  |  | Column 3 | Column 4 | Column 5 |
| 1 | \$0 | \$333 | \$0 | 0.0400 | \$0 |
| 2 | 333 | 458 | 333 | 0.0450 | 13.33 |
| 3 | 458 | 542 | 458 | 0.0525 | 18.96 |
| 4 | 542 | 833 | 542 | 0.0590 | 23.33 |
| 5 | 833 | 3,125 | 833 | 0.0645 | 40.54 |
| 6 | 3,125 | 3,750 | 3,125 | 0.0665 | 188.38 |
| 7 | 3,750 | 4,167 | 3,750 | 0.0758 | 229.92 |
| 8 | 4,167 | 6,250 | 4,167 | 0.0808 | 261.50 |
| 9 | 6,250 | 8,333 | 6,250 | 0.0715 | 429.83 |
| 10 | 8,333 | 10,417 | 8,333 | 0.0815 | 578.79 |
| 11 | 10,417 | 41,667 | 10,417 | 0.0735 | 748.58 |
| 12 | 41,667 | 43,750 | 41,667 | 0.4902 | 3,045.46 |
| 13 | 43,750 | ..... | 43,750 | 0.0962 | 4,066.71 |

| Annual Tax Rate Schedule | | | | | |
|--------------------------|--|---------------|--|--|---|
| Line | If annual wages (after subtracting deductions and exemptions) are: | | Subtract amount from taxable portion of annualized pay | Multiply the result by Column 4 amount | Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product. |
| | At Least | But less than | | | |
| | Column 1 | Column 2 |  |  |  | Column 3 | Column 4 | Column 5 |
| 1 | \$0 | \$8,000 | \$0 | 0.0400 | \$0 |
| 2 | 8,000 | 11,000 | 8,000 | 0.0450 | 320.00 |
| 3 | 11,000 | 13,000 | 11,000 | 0.0525 | 455.00 |
| 4 | 13,000 | 20,000 | 13,000 | 0.0590 | 560.00 |
| 5 | 20,000 | 75,000 | 20,000 | 0.0645 | 973.00 |
| 6 | 75,000 | 90,000 | 75,000 | 0.0665 | 4,521.00 |
| 7 | 90,000 | 100,000 | 90,000 | 0.0758 | 5,518.00 |
| 8 | 100,000 | 150,000 | 100,000 | 0.0808 | 6,276.00 |
| 9 | 150,000 | 200,000 | 150,000 | 0.0715 | 10,316.00 |
| 10 | 200,000 | 250,000 | 200,000 | 0.0815 | 13,891.00 |
| 11 | 250,000 | 1,000,000 | 250,000 | 0.0735 | 17,966.00 |
| 12 | 1,000,000 | 1,050,000 | 1,000,000 | 0.4902 | 73,091.00 |
| 13 | 1,050,000 | ..... | 1,050,000 | 0.0962 | 97,601.00 |

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 15% (.15). Withhold the resulting product from wages.

Examples

| | |
|---|---|
| <p style="text-align: center;">Example 1:</p> <p style="text-align: center;">Weekly payroll, \$400 gross wages, married, 4 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$220.75 for married, weekly payroll 4 exemptions. \$400 wages - \$220.75 = \$179.25 net wages. 2. Use Table II - A on page 19 for married, weekly payroll. Look up \$179.25 and use line 2 on which \$179.25 is greater than Column 1 (\$154) but less than Column 2 (\$212). 3. \$179.25 - \$154 (from Column 3, line 2) = \$25.25. 4. \$25.25 x .0450 (from Column 4, line 2) = \$1.14. 5. \$1.14 + \$6.15 (from Column 5, line 2) = \$7.29. \$7.29 x .15 = \$1.09. Withhold this amount. | <p style="text-align: center;">Example 3:</p> <p style="text-align: center;">Monthly payroll, \$50,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$872.80 for married, monthly payroll, 3 exemptions. \$50,000 wages - \$872.80 = \$49,127.20 net wages. 2. Use Table II - D on page 19 for married, monthly payroll. Look up \$49,127.20 and use line 12 on which \$49,127.20 is greater than Column 1 (\$29,167) but less than Column 2 (\$83,333). 3. \$49,127.20 - \$29,167 (from Column 3, line 12) = \$19,960.20. 4. \$19,960.20 x .0735 (from Column 4, line 12) = \$1,467.07. 5. \$1,467.07 + \$2,116.75 (from Column 5, line 12) = \$3,583.82. \$3,583.82 x .15 = \$537.57. Withhold this amount. |
| <p style="text-align: center;">Example 2:</p> <p style="text-align: center;">Semimonthly payroll, \$5,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$436.40 for married, semimonthly payroll, 3 exemptions. \$5,000 wages - \$436.40 = \$4,563.60 net wages. 2. Use Table II - C on page 19 for married, semimonthly payroll. Look up \$4,563.60 and use line 8 on which \$4,563.60 is greater than Column 1 (\$4,167) but less than Column 2 (\$6,250). 3. \$4,563.60 - \$4,167 (from Column 3, line 8) = \$396.60. 4. \$396.60 x .0778 (from Column 4, line 8) = \$30.86. 5. \$30.86 + \$260.25 (from Column 5, line 8) = \$291.11. \$291.11 x .15 = \$43.67. Withhold this amount. | <p style="text-align: center;">Example 4:</p> <p style="text-align: center;">Daily payroll, \$750 gross wages, married, 2 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$36.45 for married, daily payroll, 2 exemptions. \$750 wages - \$36.45 = \$713.55 net wages. 2. Use Table II - E on page 19 for married, daily payroll. Look up \$713.55 and use line 9 on which \$713.55 is greater than Column 1 (\$577), but less than Column 2 (\$769). 3. \$713.55 - \$577 (from Column 3, line 9) = \$136.55. 4. \$136.55 x .0808 (from Column 4, line 9) = \$11.03. 5. \$11.03 + \$38.98 (from Column 5, line 9) = \$50.01. \$50.01 x .15 = \$7.50. Withhold this amount. |

Table II - A Weekly Payroll

| Line e | If the amount of net wages (after subtracting deductions and exemptions) is: | | Subtract Column 3 amount from net wages Column 3 | Multiply the result by Column 4 amount Column 4 | Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product. Column 5 |
|-----------|--|------------------|--|---|---|
| | At Least | But less than | | | |
| | Column 1 | Column 2 | | | |
| 1 | \$0 | \$154 | \$0 | 0.0400 | \$0 |
| 2 | 154 | 212 | 154 | 0.0450 | 6.15 |
| 3 | 212 | 250 | 212 | 0.0525 | 8.75 |
| 4 | 250 | 385 | 250 | 0.0590 | 10.77 |
| 5 | 385 | 1,442 | 385 | 0.0645 | 18.71 |
| 6 | 1,442 | 1,731 | 1,442 | 0.0665 | 86.94 |
| 7 | 1,731 | 1,923 | 1,731 | 0.0728 | 106.12 |
| 8 | 1,923 | 2,885 | 1,923 | 0.0778 | 120.12 |
| 9 | 2,885 | 3,846 | 2,885 | 0.0808 | 194.92 |
| 10 | 3,846 | 5,769 | 3,846 | 0.0715 | 272.62 |
| 11 | 5,769 | 6,731 | 5,769 | 0.0815 | 410.12 |
| 12 | 6,731 | 19,231 | 6,731 | 0.0735 | 488.48 |
| 13 | 19,231 | 38,462 | 19,231 | 0.0765 | 1,407.23 |
| 14 | 38,462 | 39,423 | 38,462 | 0.8842 | 2,878.38 |
| 15 | 39,423 | ..... | 39,423 | 0.0962 | 3,728.58 |

Table II - D Monthly Payroll

| Line e | If the amount of net wages (after subtracting deductions and exemptions) is: | | Subtract Column 3 amount from net wages Column 3 | Multiply the result by Column 4 amount Column 4 | Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product. Column 5 |
|-----------|--|------------------|--|---|---|
| | At Least | But less than | | | |
| | Column 1 | Column 2 | | | |
| 1 | \$0 | \$667 | \$0 | 0.0400 | \$0 |
| 2 | 667 | 917 | 667 | 0.0450 | 26.67 |
| 3 | 917 | 1,083 | 917 | 0.0525 | 37.92 |
| 4 | 1,083 | 1,667 | 1,083 | 0.0590 | 46.67 |
| 5 | 1,667 | 6,250 | 1,667 | 0.0645 | 81.08 |
| 6 | 6,250 | 7,500 | 6,250 | 0.0665 | 376.75 |
| 7 | 7,500 | 8,333 | 7,500 | 0.0728 | 459.83 |
| 8 | 8,333 | 12,500 | 8,333 | 0.0778 | 520.50 |
| 9 | 12,500 | 16,667 | 12,500 | 0.0808 | 844.67 |
| 10 | 16,667 | 25,000 | 16,667 | 0.0715 | 1,181.33 |
| 11 | 25,000 | 29,167 | 25,000 | 0.0815 | 1,777.17 |
| 12 | 29,167 | 83,333 | 29,167 | 0.0735 | 2,116.75 |
| 13 | 83,333 | 166,667 | 83,333 | 0.0765 | 6,098.00 |
| 14 | 166,667 | 170,833 | 166,667 | 0.8842 | 12,473.00 |
| 15 | 170,833 | ..... | 170,833 | 0.0962 | 16,157.17 |

Table II - B Biweekly Payroll

| Line e | If the amount of net wages (after subtracting deductions and exemptions) is: | | Subtract Column 3 amount from net wages Column 3 | Multiply the result by Column 4 amount Column 4 | Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product. Column 5 |
|-----------|--|------------------|--|---|---|
| | At Least | But less than | | | |
| | Column 1 | Column 2 | | | |
| 1 | \$0 | \$308 | \$0 | 0.0400 | \$0 |
| 2 | 308 | 423 | 308 | 0.0450 | 12.31 |
| 3 | 423 | 500 | 423 | 0.0525 | 17.50 |
| 4 | 500 | 769 | 500 | 0.0590 | 21.54 |
| 5 | 769 | 2,885 | 769 | 0.0645 | 37.42 |
| 6 | 2,885 | 3,462 | 2,885 | 0.0665 | 173.88 |
| 7 | 3,462 | 3,846 | 3,462 | 0.0728 | 212.23 |
| 8 | 3,846 | 5,769 | 3,846 | 0.0778 | 240.23 |
| 9 | 5,769 | 7,692 | 5,769 | 0.0808 | 389.85 |
| 10 | 7,692 | 11,538 | 7,692 | 0.0715 | 545.23 |
| 11 | 11,538 | 13,462 | 11,538 | 0.0815 | 820.23 |
| 12 | 13,462 | 38,462 | 13,462 | 0.0735 | 976.96 |
| 13 | 38,462 | 76,923 | 38,462 | 0.0765 | 2,814.46 |
| 14 | 76,923 | 78,846 | 76,923 | 0.8842 | 5,756.77 |
| 15 | 78,846 | ..... | 78,846 | 0.0962 | 7,457.15 |

Table II - E Daily Payroll

| Line e | If the amount of net wages (after subtracting deductions and exemptions) is: | | Subtract Column 3 amount from net wages Column 3 | Multiply the result by Column 4 amount Column 4 | Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product. Column 5 |
|-----------|--|------------------|--|---|---|
| | At Least | But less than | | | |
| | Column 1 | Column 2 | | | |
| 1 | \$0 | \$31 | \$0 | 0.0400 | \$0 |
| 2 | 31 | 42 | 31 | 0.0450 | 1.23 |
| 3 | 42 | 50 | 42 | 0.0525 | 1.75 |
| 4 | 50 | 77 | 50 | 0.0590 | 2.15 |
| 5 | 77 | 288 | 77 | 0.0645 | 3.74 |
| 6 | 288 | 346 | 288 | 0.0665 | 17.39 |
| 7 | 346 | 385 | 346 | 0.0728 | 21.22 |
| 8 | 385 | 577 | 385 | 0.0778 | 24.02 |
| 9 | 577 | 769 | 577 | 0.0808 | 38.98 |
| 10 | 769 | 1,154 | 769 | 0.0715 | 54.52 |
| 11 | 1,154 | 1,346 | 1,154 | 0.0815 | 82.02 |
| 12 | 1,346 | 3,846 | 1,346 | 0.0735 | 97.70 |
| 13 | 3,846 | 7,692 | 3,846 | 0.0765 | 281.45 |
| 14 | 7,692 | 7,885 | 7,692 | 0.8842 | 575.68 |
| 15 | 7,885 | ..... | 7,885 | 0.0962 | 745.72 |

Table II - C Semimonthly Payroll

| Line e | If the amount of net wages (after subtracting deductions and exemptions) is: | | Subtract Column 3 amount from net wages Column 3 | Multiply the result by Column 4 amount Column 4 | Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product. Column 5 |
|-----------|--|------------------|--|---|---|
| | At Least | But less than | | | |
| | Column 1 | Column 2 | | | |
| 1 | \$0 | \$333 | \$0 | 0.0400 | \$0 |
| 2 | 333 | 458 | 333 | 0.0450 | 13.33 |
| 3 | 458 | 542 | 458 | 0.0525 | 18.96 |
| 4 | 542 | 833 | 542 | 0.0590 | 23.33 |
| 5 | 833 | 3,125 | 833 | 0.0645 | 40.54 |
| 6 | 3,125 | 3,750 | 3,125 | 0.0665 | 188.38 |
| 7 | 3,750 | 4,167 | 3,750 | 0.0728 | 229.92 |
| 8 | 4,167 | 6,250 | 4,167 | 0.0778 | 260.25 |
| 9 | 6,250 | 8,333 | 6,250 | 0.0808 | 422.33 |
| 10 | 8,333 | 12,500 | 8,333 | 0.0715 | 590.67 |
| 11 | 12,500 | 14,583 | 12,500 | 0.0815 | 888.58 |
| 12 | 14,583 | 41,667 | 14,583 | 0.0735 | 1,058.38 |
| 13 | 41,667 | 83,333 | 41,667 | 0.0765 | 3,049.00 |
| 14 | 83,333 | 85,417 | 83,333 | 0.8842 | 6,236.50 |
| 15 | 85,417 | ..... | 85,417 | 0.0962 | 8,078.58 |

Annual Tax Rate Schedule

| Line e | If annual wages (after subtracting deductions and exemptions) are: | | Subtract Column 3 amount from taxable portion of annualized pay Column 3 | Multiply the result by Column 4 amount Column 4 | Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product. Column 5 |
|-----------|--|------------------|--|---|---|
| | At Least | But less than | | | |
| | Column 1 | Column 2 | | | |
| 1 | \$0 | \$8,000 | \$0 | 0.0400 | \$0 |
| 2 | 8,000 | 11,000 | 8,000 | 0.0450 | 320.00 |
| 3 | 11,000 | 13,000 | 11,000 | 0.0525 | 455.00 |
| 4 | 13,000 | 20,000 | 13,000 | 0.0590 | 560.00 |
| 5 | 20,000 | 75,000 | 20,000 | 0.0645 | 973.00 |
| 6 | 75,000 | 90,000 | 75,000 | 0.0665 | 4,521.00 |
| 7 | 90,000 | 100,000 | 90,000 | 0.0728 | 5,518.00 |
| 8 | 100,000 | 150,000 | 100,000 | 0.0778 | 6,246.00 |
| 9 | 150,000 | 200,000 | 150,000 | 0.0808 | 10,136.00 |
| 10 | 200,000 | 300,000 | 200,000 | 0.0715 | 14,176.00 |
| 11 | 300,000 | 350,000 | 300,000 | 0.0815 | 21,326.00 |
| 12 | 350,000 | 1,000,000 | 350,000 | 0.0735 | 25,401.00 |
| 13 | 1,000,000 | 2,000,000 | 1,000,000 | 0.0765 | 73,176.00 |
| 14 | 2,000,000 | 2,050,000 | 2,000,000 | 0.8842 | 149,676.00 |
| 15 | 2,050,000 | ..... | 2,050,000 | 0.0962 | 193,886.00 |

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

(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 | \$2.07 | 351 | \$2.51 | 401 | \$2.97 | 451 | \$3.45 | 501 | \$3.93 | 551 | \$4.42 |
| 302 | 2.08 | 352 | 2.52 | 402 | 2.97 | 452 | 3.46 | 502 | 3.94 | 552 | 4.43 |
| 303 | 2.08 | 353 | 2.53 | 403 | 2.98 | 453 | 3.47 | 503 | 3.95 | 553 | 4.44 |
| 304 | 2.09 | 354 | 2.54 | 404 | 2.99 | 454 | 3.48 | 504 | 3.96 | 554 | 4.45 |
| 305 | 2.10 | 355 | 2.54 | 405 | 3.00 | 455 | 3.49 | 505 | 3.97 | 555 | 4.46 |
| 306 | 2.11 | 356 | 2.55 | 406 | 3.01 | 456 | 3.50 | 506 | 3.98 | 556 | 4.46 |
| 307 | 2.12 | 357 | 2.56 | 407 | 3.02 | 457 | 3.51 | 507 | 3.99 | 557 | 4.47 |
| 308 | 2.13 | 358 | 2.57 | 408 | 3.03 | 458 | 3.52 | 508 | 4.00 | 558 | 4.48 |
| 309 | 2.14 | 359 | 2.58 | 409 | 3.04 | 459 | 3.53 | 509 | 4.01 | 559 | 4.49 |
| 310 | 2.15 | 360 | 2.59 | 410 | 3.05 | 460 | 3.54 | 510 | 4.02 | 560 | 4.50 |
| 311 | 2.16 | 361 | 2.60 | 411 | 3.06 | 461 | 3.55 | 511 | 4.03 | 561 | 4.51 |
| 312 | 2.16 | 362 | 2.61 | 412 | 3.07 | 462 | 3.56 | 512 | 4.04 | 562 | 4.52 |
| 313 | 2.17 | 363 | 2.62 | 413 | 3.08 | 463 | 3.57 | 513 | 4.05 | 563 | 4.53 |
| 314 | 2.18 | 364 | 2.62 | 414 | 3.09 | 464 | 3.57 | 514 | 4.06 | 564 | 4.54 |
| 315 | 2.19 | 365 | 2.63 | 415 | 3.10 | 465 | 3.58 | 515 | 4.07 | 565 | 4.55 |
| 316 | 2.20 | 366 | 2.64 | 416 | 3.11 | 466 | 3.59 | 516 | 4.08 | 566 | 4.56 |
| 317 | 2.21 | 367 | 2.65 | 417 | 3.12 | 467 | 3.60 | 517 | 4.09 | 567 | 4.57 |
| 318 | 2.22 | 368 | 2.66 | 418 | 3.13 | 468 | 3.61 | 518 | 4.10 | 568 | 4.58 |
| 319 | 2.23 | 369 | 2.67 | 419 | 3.14 | 469 | 3.62 | 519 | 4.11 | 569 | 4.59 |
| 320 | 2.23 | 370 | 2.68 | 420 | 3.15 | 470 | 3.63 | 520 | 4.12 | 570 | 4.60 |
| 321 | 2.24 | 371 | 2.69 | 421 | 3.16 | 471 | 3.64 | 521 | 4.13 | 571 | 4.61 |
| 322 | 2.25 | 372 | 2.70 | 422 | 3.17 | 472 | 3.65 | 522 | 4.14 | 572 | 4.62 |
| 323 | 2.26 | 373 | 2.70 | 423 | 3.18 | 473 | 3.66 | 523 | 4.15 | 573 | 4.63 |
| 324 | 2.27 | 374 | 2.71 | 424 | 3.19 | 474 | 3.67 | 524 | 4.16 | 574 | 4.64 |
| 325 | 2.28 | 375 | 2.72 | 425 | 3.20 | 475 | 3.68 | 525 | 4.16 | 575 | 4.65 |
| 326 | 2.29 | 376 | 2.73 | 426 | 3.21 | 476 | 3.69 | 526 | 4.17 | 576 | 4.66 |
| 327 | 2.30 | 377 | 2.74 | 427 | 3.22 | 477 | 3.70 | 527 | 4.18 | 577 | 4.67 |
| 328 | 2.31 | 378 | 2.75 | 428 | 3.23 | 478 | 3.71 | 528 | 4.19 | 578 | 4.68 |
| 329 | 2.31 | 379 | 2.76 | 429 | 3.24 | 479 | 3.72 | 529 | 4.20 | 579 | 4.69 |
| 330 | 2.32 | 380 | 2.77 | 430 | 3.25 | 480 | 3.73 | 530 | 4.21 | 580 | 4.70 |
| 331 | 2.33 | 381 | 2.77 | 431 | 3.26 | 481 | 3.74 | 531 | 4.22 | 581 | 4.71 |
| 332 | 2.34 | 382 | 2.78 | 432 | 3.27 | 482 | 3.75 | 532 | 4.23 | 582 | 4.72 |
| 333 | 2.35 | 383 | 2.79 | 433 | 3.27 | 483 | 3.76 | 533 | 4.24 | 583 | 4.73 |
| 334 | 2.36 | 384 | 2.80 | 434 | 3.28 | 484 | 3.77 | 534 | 4.25 | 584 | 4.74 |
| 335 | 2.37 | 385 | 2.81 | 435 | 3.29 | 485 | 3.78 | 535 | 4.26 | 585 | 4.75 |
| 336 | 2.38 | 386 | 2.82 | 436 | 3.30 | 486 | 3.79 | 536 | 4.27 | 586 | 4.76 |
| 337 | 2.39 | 387 | 2.83 | 437 | 3.31 | 487 | 3.80 | 537 | 4.28 | 587 | 4.76 |
| 338 | 2.39 | 388 | 2.84 | 438 | 3.32 | 488 | 3.81 | 538 | 4.29 | 588 | 4.77 |
| 339 | 2.40 | 389 | 2.85 | 439 | 3.33 | 489 | 3.82 | 539 | 4.30 | 589 | 4.78 |
| 340 | 2.41 | 390 | 2.86 | 440 | 3.34 | 490 | 3.83 | 540 | 4.31 | 590 | 4.79 |
| 341 | 2.42 | 391 | 2.87 | 441 | 3.35 | 491 | 3.84 | 541 | 4.32 | 591 | 4.80 |
| 342 | 2.43 | 392 | 2.88 | 442 | 3.36 | 492 | 3.85 | 542 | 4.33 | 592 | 4.81 |
| 343 | 2.44 | 393 | 2.89 | 443 | 3.37 | 493 | 3.86 | 543 | 4.34 | 593 | 4.82 |
| 344 | 2.45 | 394 | 2.90 | 444 | 3.38 | 494 | 3.87 | 544 | 4.35 | 594 | 4.83 |
| 345 | 2.46 | 395 | 2.91 | 445 | 3.39 | 495 | 3.87 | 545 | 4.36 | 595 | 4.84 |
| 346 | 2.46 | 396 | 2.92 | 446 | 3.40 | 496 | 3.88 | 546 | 4.37 | 596 | 4.85 |
| 347 | 2.47 | 397 | 2.93 | 447 | 3.41 | 497 | 3.89 | 547 | 4.38 | 597 | 4.86 |
| 348 | 2.48 | 398 | 2.94 | 448 | 3.42 | 498 | 3.90 | 548 | 4.39 | 598 | 4.87 |
| 349 | 2.49 | 399 | 2.95 | 449 | 3.43 | 499 | 3.91 | 549 | 4.40 | 599 | 4.88 |
| 350 | 2.50 | 400 | 2.96 | 450 | 3.44 | 500 | 3.92 | 550 | 4.41 | 600 | 4.89 |

Yonkers - Nonresident Earnings Tax

Method VI

Wage Bracket Tables

Select the appropriate table for the payroll period covered.

| WEEKLY | | | BIWEEKLY | | | SEMIMONTHLY | | | MONTHLY | | | DAILY | | |
|--|---------------|----------------|--|---------------|----------------|--|---------------|----------------|--|---------------|----------------|--|---------------|----------------|
| Gross pay | | Tax | Gross pay | | Tax | Gross pay | | Tax | Gross Pay | | Tax | Gross Pay | | Tax |
| At least | But less than | to be withheld | At least | But less than | to be withheld | At least | But less than | to be withheld | At least | But less than | to be withheld | At least | But less than | to be withheld |
| \$0 | \$77 | \$0.00 | \$0 | \$154 | \$0.00 | \$0 | \$167 | \$0.00 | \$0 | \$334 | \$0.00 | \$0 | \$16 | \$0.00 |
| 77 | 83 | 0.10 | 154 | 166 | 0.20 | 167 | 175 | 0.20 | 334 | 350 | 0.40 | 16 | 27 | 0.05 |
| 83 | 93 | 0.15 | 166 | 186 | 0.30 | 175 | 195 | 0.30 | 350 | 390 | 0.60 | 27 | 39 | 0.10 |
| 93 | 103 | 0.20 | 186 | 206 | 0.40 | 195 | 215 | 0.40 | 390 | 430 | 0.80 | 39 | 43 | 0.15 |
| 103 | 113 | 0.25 | 206 | 226 | 0.50 | 215 | 235 | 0.50 | 430 | 470 | 1.00 | 43 | 53 | 0.20 |
| 113 | 123 | 0.30 | 226 | 246 | 0.60 | 235 | 255 | 0.60 | 470 | 510 | 1.20 | 53 | 63 | 0.25 |
| 123 | 133 | 0.35 | 246 | 266 | 0.70 | 255 | 275 | 0.70 | 510 | 550 | 1.40 | 63 | 73 | 0.30 |
| 133 | 143 | 0.40 | 266 | 286 | 0.80 | 275 | 295 | 0.80 | 550 | 590 | 1.60 | 73 | 77 | 0.35 |
| 143 | 153 | 0.45 | 286 | 306 | 0.90 | 295 | 315 | 0.90 | 590 | 630 | 1.80 | 77 | 89 | 0.40 |
| 153 | 163 | 0.50 | 306 | 326 | 1.00 | 315 | 335 | 1.00 | 630 | 670 | 2.00 | 89 | 99 | 0.45 |
| 163 | 173 | 0.55 | 326 | 346 | 1.10 | 335 | 355 | 1.10 | 670 | 710 | 2.20 | 99 | 109 | 0.50 |
| 173 | 183 | 0.60 | 346 | 366 | 1.20 | 355 | 375 | 1.20 | 710 | 750 | 2.40 | 109 | 116 | 0.55 |
| 183 | 193 | 0.65 | 366 | 385 | 1.30 | 375 | 395 | 1.30 | 750 | 790 | 2.60 | For wages of \$116 or more, multiply amount by 0.50%. | | |
| 193 | 204 | 0.80 | 385 | 387 | 1.50 | 395 | 415 | 1.40 | 790 | 830 | 2.80 | | | |
| 204 | 214 | 0.85 | 387 | 407 | 1.60 | 415 | 417 | 1.50 | 830 | 834 | 3.00 | | | |
| 214 | 224 | 0.90 | 407 | 427 | 1.70 | 417 | 434 | 1.70 | 834 | 867 | 3.40 | | | |
| 224 | 234 | 0.95 | 427 | 447 | 1.80 | 434 | 454 | 1.80 | 867 | 907 | 3.60 | | | |
| 234 | 244 | 1.00 | 447 | 467 | 1.90 | 454 | 474 | 1.90 | 907 | 947 | 3.80 | | | |
| 244 | 254 | 1.05 | 467 | 487 | 2.00 | 474 | 494 | 2.00 | 947 | 987 | 4.00 | | | |
| 254 | 264 | 1.10 | 487 | 507 | 2.10 | 494 | 514 | 2.10 | 987 | 1,027 | 4.20 | | | |
| 264 | 274 | 1.15 | 507 | 527 | 2.20 | 514 | 534 | 2.20 | 1,027 | 1,067 | 4.40 | | | |
| 274 | 284 | 1.20 | 527 | 547 | 2.30 | 534 | 554 | 2.30 | 1,067 | 1,107 | 4.60 | | | |
| 284 | 294 | 1.25 | 547 | 567 | 2.40 | 554 | 574 | 2.40 | 1,107 | 1,147 | 4.80 | | | |
| 294 | 304 | 1.30 | 567 | 587 | 2.50 | 574 | 594 | 2.50 | 1,147 | 1,187 | 5.00 | | | |
| 304 | 314 | 1.35 | 587 | 607 | 2.60 | 594 | 614 | 2.60 | 1,187 | 1,227 | 5.20 | | | |
| 314 | 324 | 1.40 | 607 | 627 | 2.70 | 614 | 634 | 2.70 | 1,227 | 1,267 | 5.40 | | | |
| 324 | 334 | 1.45 | 627 | 647 | 2.80 | 634 | 654 | 2.80 | 1,267 | 1,307 | 5.60 | | | |
| 334 | 344 | 1.50 | 647 | 667 | 2.90 | 654 | 674 | 2.90 | 1,307 | 1,347 | 5.80 | | | |
| 344 | 354 | 1.55 | 667 | 687 | 3.00 | 674 | 694 | 3.00 | 1,347 | 1,387 | 6.00 | | | |
| 354 | 364 | 1.60 | 687 | 707 | 3.10 | 694 | 714 | 3.10 | 1,387 | 1,427 | 6.20 | | | |
| 364 | 374 | 1.65 | 707 | 727 | 3.20 | 714 | 734 | 3.20 | 1,427 | 1,467 | 6.40 | | | |
| 374 | 385 | 1.70 | 727 | 747 | 3.30 | 734 | 754 | 3.30 | 1,467 | 1,507 | 6.60 | | | |
| 385 | 395 | 1.85 | 747 | 767 | 3.40 | 754 | 774 | 3.40 | 1,507 | 1,547 | 6.80 | | | |
| 395 | 405 | 1.90 | 767 | 770 | 3.50 | 774 | 794 | 3.50 | 1,547 | 1,587 | 7.00 | | | |
| 405 | 415 | 1.95 | 770 | 789 | 3.70 | 794 | 814 | 3.60 | 1,587 | 1,627 | 7.20 | | | |
| 415 | 425 | 2.00 | 789 | 809 | 3.80 | 814 | 834 | 3.70 | 1,627 | 1,667 | 7.40 | | | |
| 425 | 435 | 2.05 | 809 | 829 | 3.90 | 834 | 852 | 4.00 | 1,667 | 1,704 | 8.00 | | | |
| 435 | 445 | 2.10 | 829 | 849 | 4.00 | 852 | 872 | 4.10 | 1,704 | 1,744 | 8.20 | | | |
| 445 | 455 | 2.15 | 849 | 869 | 4.10 | 872 | 892 | 4.20 | 1,744 | 1,784 | 8.40 | | | |
| 455 | 465 | 2.20 | 869 | 889 | 4.20 | 892 | 912 | 4.30 | 1,784 | 1,824 | 8.60 | | | |
| 465 | 475 | 2.25 | 889 | 909 | 4.30 | 912 | 932 | 4.40 | 1,824 | 1,864 | 8.80 | | | |
| 475 | 485 | 2.30 | 909 | 929 | 4.40 | 932 | 952 | 4.50 | 1,864 | 1,904 | 9.00 | | | |
| 485 | 495 | 2.35 | 929 | 949 | 4.50 | 952 | 972 | 4.60 | 1,904 | 1,944 | 9.20 | | | |
| 495 | 505 | 2.40 | 949 | 969 | 4.60 | 972 | 992 | 4.70 | 1,944 | 1,984 | 9.40 | | | |
| 505 | 515 | 2.45 | 969 | 989 | 4.70 | 992 | 1,012 | 4.80 | 1,984 | 2,024 | 9.60 | | | |
| 515 | 525 | 2.50 | 989 | 1,009 | 4.80 | 1,012 | 1,032 | 4.90 | 2,024 | 2,064 | 9.80 | | | |
| 525 | 535 | 2.55 | 1,009 | 1,029 | 4.90 | 1,032 | 1,052 | 5.00 | 2,064 | 2,104 | 10.00 | | | |
| 535 | 545 | 2.60 | 1,029 | 1,049 | 5.00 | 1,052 | 1,072 | 5.10 | 2,104 | 2,144 | 10.20 | | | |
| 545 | 555 | 2.65 | 1,049 | 1,069 | 5.10 | 1,072 | 1,092 | 5.20 | 2,144 | 2,184 | 10.40 | | | |
| 555 | 565 | 2.70 | 1,069 | 1,089 | 5.20 | 1,092 | 1,112 | 5.30 | 2,184 | 2,224 | 10.60 | | | |
| 565 | 575 | 2.75 | 1,089 | 1,109 | 5.30 | 1,112 | 1,132 | 5.40 | 2,224 | 2,264 | 10.80 | | | |
| 575 | 577 | 2.80 | 1,109 | 1,129 | 5.40 | 1,132 | 1,152 | 5.50 | 2,264 | 2,304 | 11.00 | | | |
| For wages of \$577 or more, multiply amount by 0.50%. | | | 1,129 | 1,149 | 5.50 | 1,152 | 1,172 | 5.60 | 2,304 | 2,344 | 11.20 | | | |
| | | | 1,149 | 1,154 | 5.60 | 1,172 | 1,192 | 5.70 | 2,344 | 2,384 | 11.40 | | | |
| | | | For wages of \$1,154 or more, multiply amount by 0.50%. | | | 1,192 | 1,212 | 5.80 | 2,384 | 2,424 | 11.60 | | | |
| | | | | | | 1,212 | 1,232 | 5.90 | 2,424 | 2,464 | 11.80 | | | |
| | | | | | | 1,232 | 1,251 | 6.00 | 2,464 | 2,501 | 12.00 | | | |
| | | | | | | For wages of \$1,251 or more, multiply amount by 0.50%. | | | For wages of \$2,501 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: | | The exemption amount is |
| | At least | But less than | |
| | 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 - D Monthly Payroll | | | |
|------------------------------|---------------|---------------|-------------------------|
| Line number | If wages are: | | The exemption amount is |
| | At least | But less than | |
| | 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 - B Biweekly Payroll | | | |
|-------------------------------|---------------|---------------|-------------------------|
| Line number | If wages are: | | The exemption amount is |
| | At least | But less than | |
| | 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 - E Daily Payroll | | | |
|----------------------------|---------------|---------------|-------------------------|
| Line number | If wages are: | | The exemption amount is |
| | At least | But less than | |
| | 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 |

| Table II - C Semimonthly Payroll | | | |
|----------------------------------|---------------|---------------|-------------------------|
| Line number | If wages are: | | The exemption amount is |
| | At least | But less than | |
| | 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 |

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: | | The annualized exclusion is |
|-------------|-----------------------|-----------------------|-----------------------------|
| | Over Column 1 | But not over Column 2 | |
| 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.
 $\$75 \times 52 = \$3,900$

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.
 $\$200 \times 52 = \$10,400$

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 \times .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.
 $\$400 \times 24 = \$9,600$

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 \times .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 \div 3 = monthly, etc.).
3. Apply the table or method for the more common period to the derived equivalent wages, and get the amount to be withheld for the more common period.
4. Convert the amount that would be withheld for the more common period by the factor found in Step 1 above. This is the amount to be withheld for the payroll period in question.

B. Using the Monthly table for Quarterly payrolls

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

Example 1: Yonkers - Resident Tax

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

- (1) Factor = 3
- (2) $\$6,750 \div 3 = \$2,250$
- (3) Refer to Yonkers Resident Monthly Married table (page 11).
Withholding tax on \$2,250 wages, 2 exemptions = \$10.45.
- (4) $\$10.45 \times 3 = \31.35

Example 2: Yonkers - Nonresident Earnings Tax

Quarterly wages of \$6,750:

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

(a) Employers with mechanical or electronic equipment. Employers who have mechanical or electronic equipment may, at their option and without approval, substitute the Federal exemption amounts in the Federal Percentage Method Withholding Table prescribed by section 3402(b)(1) of the Internal Revenue Code for the Exemption Allowance Table in Alternative Method II, provided such employer makes the correction provided for in Table D of the Special Tables for Deduction and Exemption Allowances of this Appendix.

(b) Special exemption from withholding certificate for City of Yonkers resident individuals. If a City of Yonkers resident employee qualifies for exemption from withholding of New York State personal income tax, such employee will also qualify to be exempt from withholding of the City of Yonkers income tax surcharge on residents.

(c) Request to use a different method. Any of the approved tables and other methods may be used in the payroll calculation to determine the amount of City of Yonkers tax to be deducted and withheld from wages. If there is a particular situation which is not satisfactorily covered by the tables and other methods in this Appendix, the Department of Taxation and Finance will consider any proposed method which provides for withholding that is substantially comparable to the ultimate City of Yonkers tax liability. Full details of the proposed method should accompany the request for permission for its use. The request for permission should be mailed to the New York State Department of Taxation and Finance, W. A. Harriman Campus, Albany, NY 12227.

Section 5. These amendments shall take effect on the day the Notice of Emergency Adoption and Proposal is filed with the Department of State and shall apply to wages and other compensation subject to withholding paid on or after January 1, 2012.

Dated: Albany, New York
December 20, 2011

Thomas H. Mattox
Commissioner of Taxation and Finance