

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

Pursuant to the authority contained in subdivision First of section 171, paragraph (1) of subsection (a) of section 671, subsection (a) of section 697, section 1304-B, section 1309 (not subdivided) and subsection (a) of section 1312 of the Tax Law; and subdivision (a) of section 11-1771, subdivision (a) of section 11-1797, section 11-1909 (not subdivided) and section 11-1943 (not subdivided) of the Administrative Code of the City of New York; the Commissioner of Taxation and Finance, at an open meeting held on even date with the signing of this proposal, hereby proposes to make and adopt the following amendments to the New York City Personal Income Tax on Residents Regulations under Article 30 of the Tax Law and Chapter 17 of Title 11 of the Administrative Code of the City of New York and Appendix 10-C, which comprise the regulations with respect to the City of New York withholding tables and other methods, by amending section 291.1(b) of the New York City Personal Income Tax on Residents Regulations and by repealing such Appendix and by adding a new Appendix 10-C, as published, respectively, in Subchapter E of Chapter II and in the Appendixes of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York, to read as follows:

Section 1. Subdivision (b) of section 291.1 of the New York City Personal Income Tax on Residents Regulations, as published in Subchapter E 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 New York City personal income tax on residents, except with regard to the rate prescribed in such section. For New York City personal income tax on residents withholding purposes, an employer may withhold from the supplemental wages at a rate equal to [3.90]4.00 percent.

Section 2. Appendix 10-C 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Appendixes of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York is hereby REPEALED and a new Appendix 10-C is added to the Appendixes of such Title to read as follows:

APPENDIX 10-C

NEW YORK CITY PERSONAL INCOME TAX ON RESIDENTS

WITHHOLDING TABLES AND OTHER METHODS

The following methods of withholding shall be used by employers for determining the amount of New York City personal income tax on residents to be deducted and withheld from wages paid:

I. Wage Bracket Table Method

II. Exact Calculation Method

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

NEW YORK CITY PERSONAL INCOME TAX 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 New York City 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).

**City of New York - Resident Tax
MARRIED - WEEKLY
Payroll Period**

Method 1

Table 1

WAGES		EXEMPTIONS CLAIMED												
		0	1	2	3	4	5	6	7	8	9	10		
At Least	But Less Than	TAX TO BE WITHHELD												
\$0	\$50	\$0.00												
50	98	0.00												
98	100	0.00												
100	105	0.00												
105	110	0.05												
110	115	0.15												
115	120	0.20												
120	125	0.30												
125	130	0.40	\$0.05											
130	135	0.50	0.15											
135	140	0.60	0.25											
140	145	0.70	0.35											
145	150	0.80	0.45	\$0.05										
150	160	0.95	0.55	0.20										
160	170	1.15	0.75	0.40	\$0.05									
170	180	1.30	0.95	0.60	0.20									
180	190	1.50	1.15	0.75	0.40	\$0.05								
190	200	1.70	1.35	0.95	0.60	0.25								
200	210	1.90	1.50	1.15	0.80	0.40	\$0.05							
210	220	2.10	1.70	1.35	1.00	0.60	0.25							
220	230	2.25	1.90	1.55	1.15	0.80	0.45	\$0.05						
230	240	2.45	2.10	1.70	1.35	1.00	0.65	0.25						
240	250	2.65	2.30	1.90	1.55	1.20	0.80	0.45	\$0.10					
250	260	2.85	2.45	2.10	1.75	1.35	1.00	0.65	0.30					
260	270	3.05	2.65	2.30	1.95	1.55	1.20	0.85	0.45	\$0.10				
270	280	3.35	2.85	2.50	2.10	1.75	1.40	1.00	0.65	0.30				
280	290	3.65	3.10	2.65	2.30	1.95	1.60	1.20	0.85	0.50	\$0.10			
290	300	3.95	3.35	2.85	2.50	2.15	1.75	1.40	1.05	0.65	0.30			
300	310	4.30	3.70	3.10	2.70	2.30	1.95	1.60	1.25	0.85	0.50	\$0.15		
310	320	4.60	4.00	3.40	2.90	2.50	2.15	1.80	1.40	1.05	0.70	0.30		

WAGES		EXEMPTIONS CLAIMED										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		TAX TO BE WITHHELD										
\$320	\$330	\$4.90	\$4.30	\$3.70	\$3.15	\$2.70	\$2.35	\$1.95	\$1.60	\$1.25	\$0.90	\$0.50
330	340	5.20	4.60	4.00	3.40	2.90	2.55	2.15	1.80	1.45	1.05	0.70
340	350	5.50	4.90	4.35	3.75	3.15	2.70	2.35	2.00	1.60	1.25	0.90
350	360	5.85	5.25	4.65	4.05	3.45	2.90	2.55	2.20	1.80	1.45	1.10
360	370	6.15	5.55	4.95	4.35	3.75	3.15	2.75	2.35	2.00	1.65	1.25
370	380	6.45	5.85	5.25	4.65	4.05	3.45	2.90	2.55	2.20	1.85	1.45
380	390	6.75	6.15	5.55	4.95	4.35	3.80	3.20	2.75	2.40	2.00	1.65
390	400	7.05	6.45	5.90	5.30	4.70	4.10	3.50	2.95	2.55	2.20	1.85
400	410	7.45	6.80	6.20	5.60	5.00	4.40	3.80	3.20	2.75	2.40	2.05
410	420	7.80	7.10	6.50	5.90	5.30	4.70	4.10	3.50	2.95	2.60	2.20
420	430	8.20	7.45	6.80	6.20	5.60	5.00	4.40	3.85	3.25	2.80	2.40
430	440	8.55	7.85	7.10	6.50	5.90	5.35	4.75	4.15	3.55	3.00	2.60
440	450	8.90	8.20	7.50	6.85	6.25	5.65	5.05	4.45	3.85	3.25	2.80
450	460	9.30	8.60	7.85	7.15	6.55	5.95	5.35	4.75	4.15	3.55	3.00
460	470	9.65	8.95	8.25	7.50	6.85	6.25	5.65	5.05	4.45	3.85	3.25
470	480	10.05	9.30	8.60	7.90	7.20	6.55	5.95	5.40	4.80	4.20	3.60
480	490	10.40	9.70	8.95	8.25	7.55	6.90	6.30	5.70	5.10	4.50	3.90
490	500	10.75	10.05	9.35	8.65	7.90	7.20	6.60	6.00	5.40	4.80	4.20
500	510	11.15	10.45	9.70	9.00	8.30	7.60	6.90	6.30	5.70	5.10	4.50
510	520	11.50	10.80	10.10	9.35	8.65	7.95	7.25	6.60	6.00	5.40	4.85
520	530	11.90	11.15	10.45	9.75	9.05	8.30	7.60	6.95	6.35	5.75	5.15
530	540	12.25	11.55	10.80	10.10	9.40	8.70	8.00	7.25	6.65	6.05	5.45
540	550	12.60	11.90	11.20	10.50	9.75	9.05	8.35	7.65	6.95	6.35	5.75
550	560	13.00	12.30	11.55	10.85	10.15	9.45	8.70	8.00	7.30	6.65	6.05
560	570	13.35	12.65	11.95	11.20	10.50	9.80	9.10	8.40	7.65	6.95	6.40
570	580	13.75	13.00	12.30	11.60	10.90	10.15	9.45	8.75	8.05	7.30	6.70
580	590	14.10	13.40	12.65	11.95	11.25	10.55	9.85	9.10	8.40	7.70	7.00
590	600	14.50	13.75	13.05	12.35	11.60	10.90	10.20	9.50	8.75	8.05	7.35
600	610	14.85	14.15	13.40	12.70	12.00	11.30	10.55	9.85	9.15	8.45	7.70
610	620	15.25	14.50	13.80	13.05	12.35	11.65	10.95	10.25	9.50	8.80	8.10
620	630	15.65	14.90	14.15	13.45	12.75	12.00	11.30	10.60	9.90	9.15	8.45
630	640	16.05	15.30	14.55	13.80	13.10	12.40	11.70	10.95	10.25	9.55	8.85
640	650	16.45	15.70	14.95	14.20	13.45	12.75	12.05	11.35	10.60	9.90	9.20
650	660	16.80	16.05	15.30	14.55	13.85	13.15	12.40	11.70	11.00	10.30	9.55
660	670	17.20	16.45	15.70	14.95	14.20	13.50	12.80	12.10	11.35	10.65	9.95
670	680	17.60	16.85	16.10	15.35	14.60	13.85	13.15	12.45	11.75	11.00	10.30
680	690	18.00	17.25	16.50	15.75	15.00	14.25	13.55	12.80	12.10	11.40	10.70
690	700	18.40	17.65	16.90	16.15	15.40	14.65	13.90	13.20	12.45	11.75	11.05
700	710	18.75	18.00	17.25	16.50	15.75	15.00	14.25	13.55	12.85	12.15	11.40

(Continued on next page)

Table with columns: WAGES (Least, But, Less Than), TAX TO BE WITHHELD (0-10), EXEMPTIONS CLAIMED (0-10), and a final column for 'or more'. Rows show tax amounts for wages ranging from \$1,440 to \$1,980.

Table with columns: WAGES (Least, But, Less Than), TAX TO BE WITHHELD (0-10), EXEMPTIONS CLAIMED (0-10), and a final column for 'or more'. Rows show tax amounts for wages ranging from \$2,200 to \$2,900, plus a section for '\$2,920 & OVER'.

CITY OF NEW YORK - RESIDENT TAX SINGLE - BIWEEKLY

Payroll Period

Method I

Table II

(Continued from preceding page)

Table with columns: WAGES (At Least, But Less Than), EXEMPTIONS CLAIMED (0-10), TAX TO BE WITHHELD. Includes two tables: one for wages up to \$220 and another for wages \$292 & over. The second table includes a 4.00% (0.040) of the excess over \$292 plus section.

Method I

CITY OF NEW YORK - RESIDENT TAX

MARRIED

DAILY

Payroll Period

Table V

City of New York Special Tables for Deduction and Exemption Allowances

Applicable to Method II, Exact Calculation Method
for city of New York; see pages T-39 and T-40

Applicable to Dollar to Dollar Withholding Tables
for city of New York; see pages T-41 - T-44

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

Table A
Combined Deduction and Exemption Allowance (full year)

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

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

Payroll Type	Marital Status	Number of Exemptions										
		0	1	2	3	4	5	6	7	8	9	10
Daily or Miscellaneous	Single	\$19.25	\$23.10	\$26.95	\$30.80	\$34.65	\$38.50	\$42.35	\$46.20	\$50.05	\$53.90	\$57.75
	Married	21.15	25.00	28.85	32.70	36.55	40.40	44.25	48.10	51.95	55.80	59.65
Weekly	Single	96.15	115.40	134.65	153.90	173.15	192.40	211.65	230.90	250.15	269.40	288.65
	Married	105.75	125.00	144.25	163.50	182.75	202.00	221.25	240.50	259.75	279.00	298.25
Biweekly	Single	192.30	230.80	269.30	307.80	346.30	384.80	423.30	461.80	500.30	538.80	577.30
	Married	211.50	250.00	288.50	327.00	365.50	404.00	442.50	481.00	519.50	558.00	596.50
Semimonthly	Single	208.35	250.00	291.65	333.30	374.95	416.60	458.25	499.90	541.55	583.20	624.85
	Married	229.15	270.80	312.45	354.10	395.75	437.40	479.05	520.70	562.35	604.00	645.65
Monthly	Single	416.70	500.00	583.30	666.60	749.90	833.20	916.50	999.80	1,083.10	1,166.40	1,249.70
	Married	458.30	541.60	624.90	708.20	791.50	874.80	958.10	1,041.40	1,124.70	1,208.00	1,291.30
Annual	Single	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000
	Married	5,500	6,500	7,500	8,500	9,500	10,500	11,500	12,500	13,500	14,500	15,500

Table B
Deduction Allowance

Use payroll period and marital status of employee to find the deduction allowance. Then see Table C.

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

Table C
Exemption Allowance

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

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

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

Table D
Adjustment for Difference Between Federal* and New York Exemption Allowances

For employers who elect to use the federal exemption amounts* in computing wages after exemptions, the following adjustments correct for the difference between the federal exemption of \$2,900* 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	\$7.30
Weekly	36.55
Biweekly	73.10
Semimonthly	79.15
Monthly	158.30
Quarterly	475.00
Semiannual	950.00
Annual	1,900.00

* The adjustments in Table D are based on the 2001 federal exemption amount of \$2,900. The federal exemption amount may be adjusted for inflation as prescribed by the Internal Revenue Code. For an annual payroll period, the adjustment for each federal exemption should be changed by subtracting \$1,000 from the current federal exemption amount. Other payroll periods should be recalculated accordingly.

Line	If the amount of net wages (after subtracting deductions and exemptions) is:				
	At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$154	\$0	0.0190	\$0
2	154	167	154	0.0265	2.92
3	167	288	167	0.0310	3.29
4	288	481	288	0.0370	7.04
5	481	1,154	481	0.0390	14.15
6	1,154	.....	1,154	0.0400	40.40

Line	If the amount of net wages (after subtracting deductions and exemptions) is:				
	At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$667	\$0	0.0190	\$0
2	667	725	667	0.0265	12.67
3	725	1,250	725	0.0310	14.25
4	1,250	2,083	1,250	0.0370	30.50
5	2,083	5,000	2,083	0.0390	61.33
6	5,000	0	5,000	0.0400	175.08

Line	If the amount of net wages (after subtracting deductions and exemptions) is:				
	At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$308	\$0	0.0190	\$0
2	308	334	308	0.0265	5.85
3	334	577	334	0.0310	6.58
4	577	962	577	0.0370	14.08
5	962	2,308	962	0.0390	28.31
6	2,308	.....	2,308	0.0400	80.81

Line	If the amount of net wages (after subtracting deductions and exemptions) is:				
	At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0.00	\$31.00	\$0	0.0190	\$0
2	31.00	33.50	31.00	0.0265	0.58
3	33.50	57.50	33.50	0.0310	0.66
4	57.50	96.00	57.50	0.0370	1.41
5	96.00	231.00	96.00	0.0390	2.83
6	231.00	.....	231.00	0.0400	8.08

Line	If the amount of net wages (after subtracting deductions and exemptions) is:				
	At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$333	\$0	0.0190	\$0
2	333	362	333	0.0265	6.33
3	362	625	362	0.0310	7.13
4	625	1,042	625	0.0370	15.25
5	1,042	2,500	1,042	0.0390	30.67
6	2,500	.....	2,500	0.0400	87.54

Line	If the amount of net wages (after subtracting deductions and exemptions) is:				
	At Least	But less than	Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. The resulting sum is the annualized tax.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$8,000	\$0	0.0190	\$0
2	8,000	8,700	8,000	0.0265	152.00
3	8,700	15,000	8,700	0.0310	171.00
4	15,000	25,000	15,000	0.0370	366.00
5	25,000	60,000	25,000	0.0390	736.00
6	60,000	.....	60,000	0.0400	2,101.00

Steps for computing the amount of tax to be withheld:

- Step 1 If the number of exemptions claimed is ten or fewer, look up the total exemption and deduction amount in Table A on page T-38, 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 T-38 and add it to the deduction amount from Table B.) Subtract the total exemption and deduction amount from the wages to get net wages.
For weekly payroll periods, if the amount of net wages is \$ 1,200 or less, you may use the simplified Dollar to Dollar Withholding Table beginning on page T-41 to find the amount to withhold. Otherwise, continue with Step 2.
- Step 2 Locate the table on this page for the appropriate payroll period. Find the line on which the net wages fall between the amounts in Columns 1 and 2.
- Step 3 Following across on the line you found in Step 2, subtract the amount in Column 3 from the net wages.
- Step 4 Following across the same line, multiply the result from Step 3 by the amount in Column 4.
- Step 5 Following across on the same line, add the result from Step 4 to the amount in Column 5. The resulting sum is the amount to withhold from wages.

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

- 1. Amount from Table A on page T-38 is \$153.90 for single, weekly payroll, 3 exemptions. \$400 wages - \$153.90 = \$246.10 net wages.
- 2. Use Table II - A above for single, weekly payroll. Look up \$246.10 and use line 3 on which \$246.10 is greater than Column 1 (\$167) but less than Column 2 (\$288).
- 3. \$246.10 - \$167 (from Column 3, line 3) = \$79.10.
- 4. \$79.10 x .0310 (from Column 4, line 3) = \$2.45.
- 5. \$2.45 + \$3.29 (from Column 5, line 3) = \$5.74. Withhold this amount.

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

- 1. Amount from Table A on page T-38 is \$250.00 for single, semimonthly payroll, 1 exemption. \$2,000 wages - \$250.00 = \$1,750.00 net wages.
- 2. Use Table II - C above for single, semimonthly payroll. Look up \$1,750.00 and use line 5 on which \$1,750.00 is greater than Column 1 (\$1,042) but less than Column 2 (\$2,500).
- 3. \$1,750.00 - \$1,042 (from Column 3, line 5) = \$708.00.
- 4. \$708.00 x .039 (from Column 4, line 5) = \$27.61.
- 5. \$27.61 + \$30.67 (from Column 5, line 5) = \$58.28. Withhold this amount.

Line	If the amount of net wages (after subtracting deductions and exemptions) is:				
	At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$154	\$0	0.0190	\$0
2	154	167	154	0.0265	2.92
3	167	288	167	0.0310	3.29
4	288	481	288	0.0370	7.04
5	481	1,154	481	0.0390	14.15
6	1,154	.....	1,154	0.0400	40.40

Line	If the amount of net wages (after subtracting deductions and exemptions) is:				
	At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$308	\$0	0.0190	\$0
2	308	334	308	0.0265	5.85
3	334	577	334	0.0310	6.58
4	577	962	577	0.0370	14.08
5	962	2,308	962	0.0390	28.31
6	2,308	.....	2,308	0.0400	80.81

Line	If the amount of net wages (after subtracting deductions and exemptions) is:				
	At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$333	\$0	0.0190	\$0
2	333	362	333	0.0265	6.33
3	362	625	362	0.0310	7.13
4	625	1,042	625	0.0370	15.25
5	1,042	2,500	1,042	0.0390	30.67
6	2,500	.....	2,500	0.0400	87.54

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 T-38, 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 T-38 and add it to the deduction amount from Table B.) Subtract the total exemption and deduction amount from the wages to get net wages.
For weekly payroll periods, if the amount of net wages is \$ 1,200 or less, you may use the simplified Dollar to Dollar Withholding Table beginning on page T-41 to find the amount to withhold. Otherwise, continue with Step 2.
- Step 2 Locate the table on this page for the appropriate payroll period. Find the line on which the net wages fall between the amounts in Columns 1 and 2.
- Step 3 Following across on the line you found in Step 2, subtract the amount in Column 3 from the net wages.
- Step 4 Following across the same line, multiply the result from Step 3 by the amount in Column 4.
- Step 5 Following across on the same line, add the result from Step 4 to the amount in Column 5. The resulting sum is the amount to withhold from wages.

Line	If the amount of net wages (after subtracting deductions and exemptions) is:				
	At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$667	\$0	0.0190	\$0
2	667	725	667	0.0265	12.67
3	725	1,250	725	0.0310	14.25
4	1,250	2,083	1,250	0.0370	30.50
5	2,083	5,000	2,083	0.0390	61.33
6	5,000	0	5,000	0.0400	175.08

Line	If the amount of net wages (after subtracting deductions and exemptions) is:				
	At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0.00	\$31.00	\$0	0.0190	\$0
2	31.00	33.50	31.00	0.0265	0.58
3	33.50	57.50	33.50	0.0310	0.66
4	57.50	96.00	57.50	0.0370	1.41
5	96.00	231.00	96.00	0.0390	2.83
6	231.00	.....	231.00	0.0400	8.08

Line	If the amount of net wages (after subtracting deductions and exemptions) is:				
	At Least	But less than	Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. The resulting sum is the annualized tax.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$8,000	\$0	0.0190	\$0
2	8,000	8,700	8,000	0.0265	152.00
3	8,700	15,000	8,700	0.0310	171.00
4	15,000	25,000	15,000	0.0370	366.00
5	25,000	60,000	25,000	0.0390	736.00
6	60,000	.....	60,000	0.0400	2,101.00

Example 1: Weekly payroll, \$500 gross wages, married, 3 exemptions claimed

1. Amount from Table A on page T-38 is \$163.50 for married, weekly payroll, 3 exemptions. \$500 wages - \$163.50 = \$336.50 net wages.
2. Use Table II - A above for married, weekly payroll. Look up \$336.50 and use line 4 on which \$336.50 is greater than Column 1 (\$288) but less than Column 2 (\$481).
3. \$336.50 - \$288 (from Column 3, line 4) = \$48.50.
4. \$48.50 x .0370 (from Column 4, line 4) = \$1.79.
5. \$1.79 + \$7.04 (from Column 5, line 4) = \$8.83. Withhold this amount.

Example 2: Semimonthly payroll, \$2,000 gross wages, married, 1 exemption claimed

1. Amount from Table A on page T-38 is \$270.80 for married, semimonthly payroll, 1 exemption. \$2,000 wages - \$270.80 = \$1,729.20 net wages.
2. Use Table II - C above for married, semimonthly payroll. Look up \$1,729.20 and use line 5 on which \$1,729.20 is greater than Column 1 (\$1,042) but less than Column 2 (\$2,500).
3. \$1,729.20 - \$1,042 (from Column 3, line 5) = \$687.20.
4. \$687.20 x .039 (from Column 4, line 5) = \$26.80.
5. \$26.80 + \$30.67 (from Column 5, line 5) = \$57.47. Withhold this amount.

City of New York - Resident Tax

SINGLE or MARRIED

Dollar to Dollar Withholding Table for WEEKLY Wages AFTER Deductions and Exemptions (Net Taxable Wages)

This table may be used, instead of the exact calculation charts shown on pages T-39 and T-40, for net taxable weekly wages paid up to \$1,200. Before using this table, use page T-38 to find amounts to be subtracted from gross weekly wages. For wages over \$1,200, use the exact calculation charts on pages T-39 and T-40.

WAGES AFTER DED. & EXEMPT.	TAX	WAGES AFTER DED. & EXEMPT.	TAX	WAGES AFTER DED. & EXEMPT.	TAX	WAGES AFTER DED. & EXEMPT.	TAX	WAGES AFTER DED. & EXEMPT.	TAX	WAGES AFTER DED. & EXEMPT.	TAX
\$1	\$0.02	\$51	\$0.97	\$101	\$1.92	\$151	\$2.87	\$201	\$4.33	\$251	\$5.88
2	0.04	52	0.99	102	1.94	152	2.89	202	4.36	252	5.91
3	0.06	53	1.01	103	1.96	153	2.91	203	4.39	253	5.94
4	0.08	54	1.03	104	1.98	154	2.93	204	4.43	254	5.98
5	0.10	55	1.05	105	2.00	155	2.95	205	4.46	255	6.01
6	0.11	56	1.06	106	2.01	156	2.98	206	4.49	256	6.04
7	0.13	57	1.08	107	2.03	157	3.01	207	4.52	257	6.07
8	0.15	58	1.10	108	2.05	158	3.03	208	4.55	258	6.10
9	0.17	59	1.12	109	2.07	159	3.06	209	4.58	259	6.13
10	0.19	60	1.14	110	2.09	160	3.09	210	4.61	260	6.16
11	0.21	61	1.16	111	2.11	161	3.11	211	4.64	261	6.19
12	0.23	62	1.18	112	2.13	162	3.14	212	4.67	262	6.22
13	0.25	63	1.20	113	2.15	163	3.17	213	4.70	263	6.25
14	0.27	64	1.22	114	2.17	164	3.19	214	4.74	264	6.29
15	0.29	65	1.24	115	2.19	165	3.22	215	4.77	265	6.32
16	0.30	66	1.25	116	2.20	166	3.25	216	4.80	266	6.35
17	0.32	67	1.27	117	2.22	167	3.27	217	4.83	267	6.38
18	0.34	68	1.29	118	2.24	168	3.31	218	4.86	268	6.41
19	0.36	69	1.31	119	2.26	169	3.34	219	4.89	269	6.44
20	0.38	70	1.33	120	2.28	170	3.37	220	4.92	270	6.47
21	0.40	71	1.35	121	2.30	171	3.40	221	4.95	271	6.50
22	0.42	72	1.37	122	2.32	172	3.43	222	4.98	272	6.53
23	0.44	73	1.39	123	2.34	173	3.46	223	5.01	273	6.56
24	0.46	74	1.41	124	2.36	174	3.50	224	5.05	274	6.60
25	0.48	75	1.43	125	2.38	175	3.53	225	5.08	275	6.63
26	0.49	76	1.44	126	2.39	176	3.56	226	5.11	276	6.66
27	0.51	77	1.46	127	2.41	177	3.59	227	5.14	277	6.69
28	0.53	78	1.48	128	2.43	178	3.62	228	5.17	278	6.72
29	0.55	79	1.50	129	2.45	179	3.65	229	5.20	279	6.75
30	0.57	80	1.52	130	2.47	180	3.68	230	5.23	280	6.78
31	0.59	81	1.54	131	2.49	181	3.71	231	5.26	281	6.81
32	0.61	82	1.56	132	2.51	182	3.74	232	5.29	282	6.84
33	0.63	83	1.58	133	2.53	183	3.77	233	5.32	283	6.87
34	0.65	84	1.60	134	2.55	184	3.81	234	5.36	284	6.91
35	0.67	85	1.62	135	2.57	185	3.84	235	5.39	285	6.94
36	0.68	86	1.63	136	2.58	186	3.87	236	5.42	286	6.97
37	0.70	87	1.65	137	2.60	187	3.90	237	5.45	287	7.00
38	0.72	88	1.67	138	2.62	188	3.93	238	5.48	288	7.03
39	0.74	89	1.69	139	2.64	189	3.96	239	5.51	289	7.06
40	0.76	90	1.71	140	2.66	190	3.99	240	5.54	290	7.10
41	0.78	91	1.73	141	2.68	191	4.02	241	5.57	291	7.13
42	0.80	92	1.75	142	2.70	192	4.05	242	5.60	292	7.17
43	0.82	93	1.77	143	2.72	193	4.08	243	5.63	293	7.21
44	0.84	94	1.79	144	2.74	194	4.12	244	5.67	294	7.24
45	0.86	95	1.81	145	2.76	195	4.15	245	5.70	295	7.28
46	0.87	96	1.82	146	2.77	196	4.18	246	5.73	296	7.32
47	0.89	97	1.84	147	2.79	197	4.21	247	5.76	297	7.35
48	0.91	98	1.86	148	2.81	198	4.24	248	5.79	298	7.39
49	0.93	99	1.88	149	2.83	199	4.27	249	5.82	299	7.43
50	0.95	100	1.90	150	2.85	200	4.30	250	5.85	300	7.47

(continued on next page)

City of New York - Resident Tax

SINGLE or MARRIED

Dollar to Dollar Withholding Table for WEEKLY Wages AFTER Deductions and Exemptions (Net Taxable Wages)

(continued from preceding page)

WAGES AFTER DED. & EXEMPT.	TAX	WAGES AFTER DED. & EXEMPT.	TAX	WAGES AFTER DED. & EXEMPT.	TAX	WAGES AFTER DED. & EXEMPT.	TAX	WAGES AFTER DED. & EXEMPT.	TAX	WAGES AFTER DED. & EXEMPT.	TAX
\$301	\$7.50	\$351	\$9.35	\$401	\$11.20	\$451	\$13.05	\$501	\$14.94	\$551	\$16.89
302	7.54	352	9.39	402	11.24	452	13.09	502	14.98	552	16.93
303	7.58	353	9.43	403	11.28	453	13.13	503	15.02	553	16.97
304	7.61	354	9.46	404	11.31	454	13.16	504	15.06	554	17.01
305	7.65	355	9.50	405	11.35	455	13.20	505	15.10	555	17.05
306	7.69	356	9.54	406	11.39	456	13.24	506	15.14	556	17.09
307	7.72	357	9.57	407	11.42	457	13.27	507	15.18	557	17.13
308	7.76	358	9.61	408	11.46	458	13.31	508	15.22	558	17.17
309	7.80	359	9.65	409	11.50	459	13.35	509	15.25	559	17.20
310	7.84	360	9.69	410	11.54	460	13.39	510	15.29	560	17.24
311	7.87	361	9.72	411	11.57	461	13.42	511	15.33	561	17.28
312	7.91	362	9.76	412	11.61	462	13.46	512	15.37	562	17.32
313	7.95	363	9.80	413	11.65	463	13.50	513	15.41	563	17.36
314	7.98	364	9.83	414	11.68	464	13.53	514	15.45	564	17.40
315	8.02	365	9.87	415	11.72	465	13.57	515	15.49	565	17.44
316	8.06	366	9.91	416	11.76	466	13.61	516	15.53	566	17.48
317	8.09	367	9.94	417	11.79	467	13.64	517	15.57	567	17.52
318	8.13	368	9.98	418	11.83	468	13.68	518	15.61	568	17.56
319	8.17	369	10.02	419	11.87	469	13.72	519	15.64	569	17.59
320	8.21	370	10.06	420	11.91	470	13.76	520	15.68	570	17.63
321	8.24	371	10.09	421	11.94	471	13.79	521	15.72	571	17.67
322	8.28	372	10.13	422	11.98	472	13.83	522	15.76	572	17.71
323	8.32	373	10.17	423	12.02	473	13.87	523	15.80	573	17.75
324	8.35	374	10.20	424	12.05	474	13.90	524	15.84	574	17.79
325	8.39	375	10.24	425	12.09	475	13.94	525	15.88	575	17.83
326	8.43	376	10.28	426	12.13	476	13.98	526	15.92	576	17.87
327	8.46	377	10.31	427	12.16	477	14.01	527	15.96	577	17.91
328	8.50	378	10.35	428	12.20	478	14.05	528	16.00	578	17.95
329	8.54	379	10.39	429	12.24	479	14.09	529	16.03	579	17.98
330	8.58	380	10.43	430	12.28	480	14.13	530	16.07	580	18.02
331	8.61	381	10.46	431	12.31	481	14.16	531	16.11	581	18.06
332	8.65	382	10.50	432	12.35	482	14.20	532	16.15	582	18.10
333	8.69	383	10.54	433	12.39	483	14.24	533	16.19	583	18.14
334	8.72	384	10.57	434	12.42	484	14.28	534	16.23	584	18.18
335	8.76	385	10.61	435	12.46	485	14.32	535	16.27	585	18.22
336	8.80	386	10.65	436	12.50	486	14.36	536	16.31	586	18.26
337	8.83	387	10.68	437	12.53	487	14.40	537	16.35	587	18.30
338	8.87	388	10.72	438	12.57	488	14.44	538	16.39	588	18.34
339	8.91	389	10.76	439	12.61	489	14.47	539	16.42	589	18.37
340	8.95	390	10.80	440	12.65	490	14.51	540	16.46	590	18.41
341	8.98	391	10.83	441	12.68	491	14.55	541	16.50	591	18.45
342	9.02	392	10.87	442	12.72	492	14.59	542	16.54	592	18.49
343	9.06	393	10.91	443	12.76	493	14.63	543	16.58	593	18.53
344	9.09	394	10.94	444	12.79	494	14.67	544	16.62	594	18.57
345	9.13	395	10.98	445	12.83	495	14.71	545	16.66	595	18.61
346	9.17	396	11.02	446	12.87	496	14.75	546	16.70	596	18.65
347	9.20	397	11.05	447	12.90	497	14.79	547	16.74	597	18.69
348	9.24	398	11.09	448	12.94	498	14.83	548	16.78	598	18.73
349	9.28	399	11.13	449	12.98	499	14.86	549	16.81	599	18.76
350	9.32	400	11.17	450	13.02	500	14.90	550	16.85	600	18.80

City of New York - Resident Tax

SINGLE or MARRIED

Dollar to Dollar Withholding Table for WEEKLY Wages AFTER Deductions and Exemptions (Net Taxable Wages)

(continued from preceding page)

WAGES AFTER DED. & EXEMPT.	TAX	WAGES AFTER DED. & EXEMPT.	TAX	WAGES AFTER DED. & EXEMPT.	TAX	WAGES AFTER DED. & EXEMPT.	TAX	WAGES AFTER DED. & EXEMPT.	TAX	WAGES AFTER DED. & EXEMPT.	TAX
\$601	\$18.84	\$651	\$20.79	\$701	\$22.74	\$751	\$24.69	\$801	\$26.64	\$851	\$28.59
602	18.88	652	20.83	702	22.78	752	24.73	802	26.68	852	28.63
603	18.92	653	20.87	703	22.82	753	24.77	803	26.72	853	28.67
604	18.96	654	20.91	704	22.86	754	24.81	804	26.76	854	28.71
605	19.00	655	20.95	705	22.90	755	24.85	805	26.80	855	28.75
606	19.04	656	20.99	706	22.94	756	24.89	806	26.84	856	28.79
607	19.08	657	21.03	707	22.98	757	24.93	807	26.88	857	28.83
608	19.12	658	21.07	708	23.02	758	24.97	808	26.92	858	28.87
609	19.15	659	21.10	709	23.05	759	25.00	809	26.95	859	28.90
610	19.19	660	21.14	710	23.09	760	25.04	810	26.99	860	28.94
611	19.23	661	21.18	711	23.13	761	25.08	811	27.03	861	28.98
612	19.27	662	21.22	712	23.17	762	25.12	812	27.07	862	29.02
613	19.31	663	21.26	713	23.21	763	25.16	813	27.11	863	29.06
614	19.35	664	21.30	714	23.25	764	25.20	814	27.15	864	29.10
615	19.39	665	21.34	715	23.29	765	25.24	815	27.19	865	29.14
616	19.43	666	21.38	716	23.33	766	25.28	816	27.23	866	29.18
617	19.47	667	21.42	717	23.37	767	25.32	817	27.27	867	29.22
618	19.51	668	21.46	718	23.41	768	25.36	818	27.31	868	29.26
619	19.54	669	21.49	719	23.44	769	25.39	819	27.34	869	29.29
620	19.58	670	21.53	720	23.48	770	25.43	820	27.38	870	29.33
621	19.62	671	21.57	721	23.52	771	25.47	821	27.42	871	29.37
622	19.66	672	21.61	722	23.56	772	25.51	822	27.46	872	29.41
623	19.70	673	21.65	723	23.60	773	25.55	823	27.50	873	29.45
624	19.74	674	21.69	724	23.64	774	25.59	824	27.54	874	29.49
625	19.78	675	21.73	725	23.68	775	25.63	825	27.58	875	29.53
626	19.82	676	21.77	726	23.72	776	25.67	826	27.62	876	29.57
627	19.86	677	21.81	727	23.76	777	25.71	827	27.66	877	29.61
628	19.90	678	21.85	728	23.80	778	25.75	828	27.70	878	29.65
629	19.93	679	21.88	729	23.83	779	25.78	829	27.73	879	29.68
630	19.97	680	21.92	730	23.87	780	25.82	830	27.77	880	29.72
631	20.01	681	21.96	731	23.91	781	25.86	831	27.81	881	29.76
632	20.05	682	22.00	732	23.95	782	25.90	832	27.85	882	29.80
633	20.09	683	22.04	733	23.99	783	25.94	833	27.89	883	29.84
634	20.13	684	22.08	734	24.03	784	25.98	834	27.93	884	29.88
635	20.17	685	22.12	735	24.07	785	26.02	835	27.97	885	29.92
636	20.21	686	22.16	736	24.11	786	26.06	836	28.01	886	29.96
637	20.25	687	22.20	737	24.15	787	26.10	837	28.05	887	30.00
638	20.29	688	22.24	738	24.19	788	26.14	838	28.09	888	30.04
639	20.32	689	22.27	739	24.22	789	26.17	839	28.12	889	30.07
640	20.36	690	22.31	740	24.26	790	26.21	840	28.16	890	30.11
641	20.40	691	22.35	741	24.30	791	26.25	841	28.20	891	30.15
642	20.44	692	22.39	742	24.34	792	26.29	842	28.24	892	30.19
643	20.48	693	22.43	743	24.38	793	26.33	843	28.28	893	30.23
644	20.52	694	22.47	744	24.42	794	26.37	844	28.32	894	30.27
645	20.56	695	22.51	745	24.46	795	26.41	845	28.36	895	30.31
646	20.60	696	22.55	746	24.50	796	26.45	846	28.40	896	30.35
647	20.64	697	22.59	747	24.54	797	26.49	847	28.44	897	30.39
648	20.68	698	22.63	748	24.58	798	26.53	848	28.48	898	30.43
649	20.71	699	22.66	749	24.61	799	26.56	849	28.51	899	30.46
650	20.75	700	22.70	750	24.65	800	26.60	850	28.55	900	30.50

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City of New York - Resident Tax

SINGLE or MARRIED

Dollar to Dollar Withholding Table for WEEKLY Wages AFTER Deductions and Exemptions (Net Taxable Wages)

(continued from preceding page)

WAGES AFTER DED. & EXEMPT.	TAX	WAGES AFTER DED. & EXEMPT.	TAX	WAGES AFTER DED. & EXEMPT.	TAX	WAGES AFTER DED. & EXEMPT.	TAX	WAGES AFTER DED. & EXEMPT.	TAX	WAGES AFTER DED. & EXEMPT.	TAX
\$901	\$30.54	\$951	\$32.49	\$1,001	\$34.44	\$1,051	\$36.39	\$1,101	\$38.34	\$1,151	\$40.29
902	30.58	952	32.53	1,002	34.48	1,052	36.43	1,102	38.38	1,152	40.33
903	30.62	953	32.57	1,003	34.52	1,053	36.47	1,103	38.42	1,153	40.37
904	30.66	954	32.61	1,004	34.56	1,054	36.51	1,104	38.46	1,154	40.41
905	30.70	955	32.65	1,005	34.60	1,055	36.55	1,105	38.50	1,155	40.45
906	30.74	956	32.69	1,006	34.64	1,056	36.59	1,106	38.54	1,156	40.49
907	30.78	957	32.73	1,007	34.68	1,057	36.63	1,107	38.58	1,157	40.53
908	30.82	958	32.77	1,008	34.72	1,058	36.67	1,108	38.62	1,158	40.57
909	30.85	959	32.80	1,009	34.75	1,059	36.70	1,109	38.65	1,159	40.61
910	30.89	960	32.84	1,010	34.79	1,060	36.74	1,110	38.69	1,160	40.65
911	30.93	961	32.88	1,011	34.83	1,061	36.78	1,111	38.73	1,161	40.69
912	30.97	962	32.92	1,012	34.87	1,062	36.82	1,112	38.77	1,162	40.73
913	31.01	963	32.96	1,013	34.91	1,063	36.86	1,113	38.81	1,163	40.77
914	31.05	964	33.00	1,014	34.95	1,064	36.90	1,114	38.85	1,164	40.81
915	31.09	965	33.04	1,015	34.99	1,065	36.94	1,115	38.89	1,165	40.85
916	31.13	966	33.08	1,016	35.03	1,066	36.98	1,116	38.93	1,166	40.89
917	31.17	967	33.12	1,017	35.07	1,067	37.02	1,117	38.97	1,167	40.93
918	31.21	968	33.16	1,018	35.11	1,068	37.06	1,118	39.01	1,168	40.97
919	31.24	969	33.19	1,019	35.14	1,069	37.09	1,119	39.04	1,169	41.01
920	31.28	970	33.23	1,020	35.18	1,070	37.13	1,120	39.08	1,170	41.05
921	31.32	971	33.27	1,021	35.22	1,071	37.17	1,121	39.12	1,171	41.09
922	31.36	972	33.31	1,022	35.26	1,072	37.21	1,122	39.16	1,172	41.13
923	31.40	973	33.35	1,023	35.30	1,073	37.25	1,123	39.20	1,173	41.17
924	31.44	974	33.39	1,024	35.34	1,074	37.29	1,124	39.24	1,174	41.21
925	31.48	975	33.43	1,025	35.38	1,075	37.33	1,125	39.28	1,175	41.25
926	31.52	976	33.47	1,026	35.42	1,076	37.37	1,126	39.32	1,176	41.29
927	31.56	977	33.51	1,027	35.46	1,077	37.41	1,127	39.36	1,177	41.33
928	31.60	978	33.55	1,028	35.50	1,078	37.45	1,128	39.40	1,178	41.37
929	31.63	979	33.58	1,029	35.53	1,079	37.48	1,129	39.43	1,179	41.41
930	31.67	980	33.62	1,030	35.57	1,080	37.52	1,130	39.47	1,180	41.45
931	31.71	981	33.66	1,031	35.61	1,081	37.56	1,131	39.51	1,181	41.49
932	31.75	982	33.70	1,032	35.65	1,082	37.60	1,132	39.55	1,182	41.53
933	31.79	983	33.74	1,033	35.69	1,083	37.64	1,133	39.59	1,183	41.57
934	31.83	984	33.78	1,034	35.73	1,084	37.68	1,134	39.63	1,184	41.61
935	31.87	985	33.82	1,035	35.77	1,085	37.72	1,135	39.67	1,185	41.65
936	31.91	986	33.86	1,036	35.81	1,086	37.76	1,136	39.71	1,186	41.69
937	31.95	987	33.90	1,037	35.85	1,087	37.80	1,137	39.75	1,187	41.73
938	31.99	988	33.94	1,038	35.89	1,088	37.84	1,138	39.79	1,188	41.77
939	32.02	989	33.97	1,039	35.92	1,089	37.87	1,139	39.82	1,189	41.81
940	32.06	990	34.01	1,040	35.96	1,090	37.91	1,140	39.86	1,190	41.85
941	32.10	991	34.05	1,041	36.00	1,091	37.95	1,141	39.90	1,191	41.89
942	32.14	992	34.09	1,042	36.04	1,092	37.99	1,142	39.94	1,192	41.93
943	32.18	993	34.13	1,043	36.08	1,093	38.03	1,143	39.98	1,193	41.97
944	32.22	994	34.17	1,044	36.12	1,094	38.07	1,144	40.02	1,194	42.01
945	32.26	995	34.21	1,045	36.16	1,095	38.11	1,145	40.06	1,195	42.05
946	32.30	996	34.25	1,046	36.20	1,096	38.15	1,146	40.10	1,196	42.09
947	32.34	997	34.29	1,047	36.24	1,097	38.19	1,147	40.14	1,197	42.13
948	32.38	998	34.33	1,048	36.28	1,098	38.23	1,148	40.18	1,198	42.17
949	32.41	999	34.36	1,049	36.31	1,099	38.26	1,149	40.21	1,199	42.21
950	32.45	1,000	34.40	1,050	36.35	1,100	38.30	1,150	40.25	1,200	42.25

City of New York

Conversion of Tables

(a) These instructions explain how to convert a table or method for the more common payroll periods in this appendix 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: City of New York - Resident Tax

Quarterly wages of \$3,750, married with 2 exemptions:

(1) Factor = 3

(2) $\$3,750 \div 3 = \$1,250$

(3) Refer to City of NY Monthly Married Table, withholding tax on \$1,250 wages,
2 exemptions = \$12.05

(4) $\$12.05 \times 3 = \36.15

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.

(b) 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 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.

(c) Special exemption from withholding certificate for City of New York resident individuals. If a City of New York 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 New York City personal income tax on residents.

(d) 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 New York City 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 New York City 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 3. These amendments shall take effect on the day the Notice

of Adoption regarding such amendments is published in the State Register but shall apply to wages and other compensation subject to withholding paid on and after June 1, 2002; provided, that the repeal of Appendix 10-C and the addition of a new Appendix 10-C shall not affect or impair any act done or suffered, right accruing, accrued or acquired or liability, penalty, forfeiture or punishment incurred prior to the date upon which these amendments become effective, but the same may be enjoyed, enforced, imposed or prosecuted, as fully and to the same extent as if such amendments had not been effected. All actions or proceedings, civil or criminal, commenced and pending immediately prior to the effective date of these amendments or commenced thereafter may be prosecuted and defended to final effect in the same manner as they might if these amendments were not made.

DATED: Albany, New York

March 12, 2002

Arthur J. Roth
Commissioner of Taxation and Finance