

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 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; and City of Yonkers Local Law No. 3-2011; 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 amendment to the City of Yonkers Income Tax Surcharge on Residents Regulations, and to Appendix 10-A, which comprise the regulations with respect to the 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. Subdivisions (a) and (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, are amended to read as follows:

(a) The amount of City of Yonkers income tax surcharge on residents of such city to be deducted and withheld must be determined in accordance with one of the following withholding methods:

- I. Method I – Wage Bracket Table Method
- II. 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-A of this Title, [and are also obtainable in booklet form from the Taxpayer Assistance Bureau of the New York State Department of Taxation and Finance, or from any New York State district tax office.

Instructions for withholding, payment and reporting of the City of Yonkers income tax surcharge on residents are also available in booklet form.] The Yonkers withholding tax tables and methods, along with forms, instructions and other guidance for withholding, payment and reporting of the City of Yonkers income tax surcharge on residents are available on the Tax Department's Web site.

(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 [December 31, 2009] April 30, 2011, [ten] seventeen and one-half percent multiplied by 9.77 percent which equals [.977] 1.70975 percent), without any allowance for withholding exemptions.

Section 2. 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										
Table I	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										
Yonkers	140	145	0.05										
	145	150	0.10										
	150	160	0.15										
RESIDENT	160	170	0.20	\$0.10									
	170	180	0.30	0.15									
Income Tax	180	190	0.35	0.20	\$0.10								
	190	200	0.45	0.30	0.15								
Surcharge	200	210	0.50	0.35	0.25	\$0.10							
	210	220	0.55	0.45	0.30	0.15	\$0.05						
	220	230	0.65	0.50	0.35	0.25	0.10						
	230	240	0.70	0.55	0.45	0.30	0.15	\$0.05					
	240	250	0.80	0.65	0.50	0.35	0.25	0.10					
SINGLE	250	260	0.85	0.70	0.60	0.45	0.30	0.15	\$0.05				
	260	270	0.90	0.80	0.65	0.50	0.40	0.25	0.10				
	270	280	1.00	0.85	0.70	0.60	0.45	0.30	0.20	\$0.05			
	280	290	1.05	0.90	0.80	0.65	0.50	0.40	0.25	0.10			
	290	300	1.15	1.00	0.85	0.70	0.60	0.45	0.30	0.20	\$0.05		
WEEKLY	300	310	1.20	1.05	0.95	0.80	0.65	0.50	0.40	0.25	0.10		
	310	320	1.30	1.15	1.00	0.85	0.75	0.60	0.45	0.30	0.20	\$0.05	
Payroll Period	320	330	1.35	1.20	1.05	0.95	0.80	0.65	0.55	0.40	0.25	0.10	
	330	340	1.45	1.30	1.15	1.00	0.85	0.75	0.60	0.45	0.35	0.20	\$0.05
	340	350	1.55	1.35	1.20	1.05	0.95	0.80	0.65	0.55	0.40	0.25	0.15
	350	360	1.60	1.45	1.30	1.15	1.00	0.85	0.75	0.60	0.45	0.35	0.20
	360	370	1.70	1.55	1.40	1.25	1.10	0.95	0.80	0.65	0.55	0.40	0.25
	370	380	1.80	1.60	1.45	1.30	1.15	1.00	0.90	0.75	0.60	0.45	0.35
	380	390	1.90	1.70	1.55	1.40	1.25	1.10	0.95	0.80	0.70	0.55	0.40
	390	400	2.00	1.80	1.65	1.45	1.30	1.15	1.00	0.90	0.75	0.60	0.50
	400	410	2.10	1.90	1.70	1.55	1.40	1.25	1.10	0.95	0.80	0.70	0.55
	410	420	2.20	2.00	1.80	1.65	1.45	1.30	1.15	1.00	0.90	0.75	0.60
	420	430	2.30	2.10	1.90	1.75	1.55	1.40	1.25	1.10	0.95	0.80	0.70
	430	440	2.40	2.20	2.00	1.80	1.65	1.50	1.35	1.15	1.05	0.90	0.75
	440	450	2.50	2.30	2.10	1.90	1.75	1.55	1.40	1.25	1.10	0.95	0.85
	450	460	2.60	2.40	2.20	2.00	1.85	1.65	1.50	1.35	1.20	1.05	0.90
	460	470	2.70	2.50	2.30	2.10	1.95	1.75	1.55	1.40	1.25	1.10	0.95
	470	480	2.80	2.60	2.45	2.25	2.05	1.85	1.65	1.50	1.35	1.20	1.05
	480	490	2.95	2.75	2.55	2.35	2.15	1.95	1.75	1.55	1.40	1.25	1.10
	490	500	3.05	2.85	2.65	2.45	2.25	2.05	1.85	1.65	1.50	1.35	1.20
	500	510	3.15	2.95	2.75	2.55	2.35	2.15	1.95	1.75	1.60	1.40	1.25
	510	520	3.25	3.05	2.85	2.65	2.45	2.25	2.05	1.85	1.65	1.50	1.35
	520	530	3.35	3.15	2.95	2.75	2.55	2.35	2.15	1.95	1.75	1.60	1.45
	530	540	3.45	3.25	3.05	2.85	2.65	2.45	2.25	2.05	1.85	1.70	1.50
	540	550	3.60	3.35	3.15	2.95	2.75	2.55	2.35	2.15	1.95	1.75	1.60
	550	560	3.70	3.50	3.25	3.05	2.85	2.65	2.45	2.25	2.05	1.85	1.70
	560	570	3.85	3.60	3.35	3.15	2.95	2.75	2.55	2.35	2.15	1.95	1.80
	570	580	3.95	3.70	3.50	3.25	3.05	2.85	2.65	2.45	2.25	2.05	1.85
	580	590	4.05	3.85	3.60	3.40	3.15	2.95	2.75	2.55	2.35	2.15	1.95
	590	600	4.20	3.95	3.75	3.50	3.25	3.05	2.85	2.65	2.45	2.25	2.10
	600	610	4.30	4.10	3.85	3.60	3.40	3.15	2.95	2.80	2.60	2.40	2.20
	610	620	4.45	4.20	3.95	3.75	3.50	3.30	3.10	2.90	2.70	2.50	2.30
	620	630	4.55	4.30	4.10	3.85	3.65	3.40	3.20	3.00	2.80	2.60	2.40
	630	640	4.65	4.45	4.20	4.00	3.75	3.50	3.30	3.10	2.90	2.70	2.50
	640	650	4.80	4.55	4.35	4.10	3.85	3.65	3.40	3.20	3.00	2.80	2.60
\$650 & OVER			Use Method II, "Exact Calculation Method," on page 15 of this booklet										

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$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	0.05										
150	160	0.10										
160	170	0.15										
170	180	0.20	\$0.10									
180	190	0.30	0.15									
190	200	0.35	0.20	\$0.10								
200	210	0.45	0.30	0.15								
210	220	0.50	0.35	0.25	\$0.10							
220	230	0.55	0.45	0.30	0.15	\$0.05						
230	240	0.65	0.50	0.35	0.25	0.10						
240	250	0.70	0.55	0.45	0.30	0.15	\$0.05					
250	260	0.80	0.65	0.50	0.35	0.25	0.10					
260	270	0.85	0.70	0.60	0.45	0.30	0.20	\$0.05				
270	280	0.90	0.80	0.65	0.50	0.40	0.25	0.10				
280	290	1.00	0.85	0.70	0.60	0.45	0.30	0.20	\$0.05			
290	300	1.05	0.90	0.80	0.65	0.50	0.40	0.25	0.10			
300	310	1.15	1.00	0.85	0.70	0.60	0.45	0.30	0.20	\$0.05		
310	320	1.20	1.05	0.95	0.80	0.65	0.55	0.40	0.25	0.10		
320	330	1.30	1.15	1.00	0.85	0.75	0.60	0.45	0.35	0.20	\$0.05	
330	340	1.35	1.20	1.05	0.95	0.80	0.65	0.55	0.40	0.25	0.15	
340	350	1.45	1.30	1.15	1.00	0.85	0.75	0.60	0.45	0.35	0.20	\$0.05
350	360	1.55	1.40	1.25	1.05	0.95	0.80	0.65	0.55	0.40	0.25	0.15
360	370	1.60	1.45	1.30	1.15	1.00	0.90	0.75	0.60	0.45	0.35	0.20
370	380	1.70	1.55	1.40	1.25	1.10	0.95	0.80	0.70	0.55	0.40	0.25
380	390	1.80	1.65	1.45	1.30	1.15	1.00	0.90	0.75	0.60	0.50	0.35
390	400	1.90	1.70	1.55	1.40	1.25	1.10	0.95	0.80	0.70	0.55	0.40
400	410	2.00	1.80	1.65	1.45	1.30	1.15	1.00	0.90	0.75	0.60	0.50
410	420	2.10	1.90	1.75	1.55	1.40	1.25	1.10	0.95	0.80	0.70	0.55
420	430	2.20	2.00	1.80	1.65	1.45	1.30	1.15	1.05	0.90	0.75	0.60
430	440	2.30	2.10	1.90	1.75	1.55	1.40	1.25	1.10	0.95	0.85	0.70
440	450	2.40	2.20	2.00	1.85	1.65	1.50	1.35	1.20	1.05	0.90	0.75
450	460	2.50	2.30	2.10	1.90	1.75	1.55	1.40	1.25	1.10	0.95	0.85
460	470	2.60	2.40	2.20	2.00	1.85	1.65	1.50	1.35	1.20	1.05	0.90
470	480	2.70	2.50	2.35	2.15	1.95	1.75	1.55	1.40	1.25	1.10	0.95
480	490	2.85	2.65	2.45	2.25	2.05	1.85	1.65	1.50	1.35	1.20	1.05
490	500	2.95	2.75	2.55	2.35	2.15	1.95	1.75	1.60	1.40	1.25	1.10
500	510	3.05	2.85	2.65	2.45	2.25	2.05	1.85	1.65	1.50	1.35	1.20
510	520	3.15	2.95	2.75	2.55	2.35	2.15	1.95	1.75	1.60	1.45	1.25
520	530	3.25	3.05	2.85	2.65	2.45	2.25	2.05	1.85	1.70	1.50	1.35
530	540	3.35	3.15	2.95	2.75	2.55	2.35	2.15	1.95	1.75	1.60	1.45
540	550	3.45	3.25	3.05	2.85	2.65	2.45	2.25	2.05	1.85	1.70	1.50
550	560	3.60	3.35	3.15	2.95	2.75	2.55	2.35	2.15	1.95	1.80	1.60
560	570	3.70	3.50	3.25	3.05	2.85	2.65	2.45	2.25	2.05	1.85	1.70
570	580	3.85	3.60	3.35	3.15	2.95	2.75	2.55	2.35	2.15	1.95	1.80
580	590	3.95	3.70	3.50	3.25	3.05	2.85	2.65	2.45	2.25	2.05	1.85
590	600	4.05	3.85	3.60	3.40	3.15	2.95	2.75	2.55	2.35	2.20	2.00
600	610	4.20	3.95	3.75	3.50	3.25	3.05	2.85	2.70	2.50	2.30	2.10
610	620	4.30	4.10	3.85	3.60	3.40	3.20	3.00	2.80	2.60	2.40	2.20
620	630	4.45	4.20	3.95	3.75	3.50	3.30	3.10	2.90	2.70	2.50	2.30
630	640	4.55	4.30	4.10	3.85	3.65	3.40	3.20	3.00	2.80	2.60	2.40
640	650	4.65	4.45	4.20	4.00	3.75	3.50	3.30	3.10	2.90	2.70	2.50
\$650 & OVER		Use Method II, "Exact Calculation Method," on page 16 of this booklet										

Method I

Table I

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

WEEKLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10	
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more	
TAX TO BE WITHHELD													
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	0.20										
	300	320	0.30										
RESIDENT	320	340	0.45	\$0.15									
	340	360	0.55	0.30	\$0.05								
Income Tax	360	380	0.70	0.45	0.15								
Surcharge	380	400	0.85	0.60	0.30	\$0.05							
	400	420	1.00	0.70	0.45	0.20							
	420	440	1.15	0.85	0.60	0.30	\$0.05						
	440	460	1.25	1.00	0.75	0.45	0.20						
	460	480	1.40	1.15	0.85	0.60	0.35	\$0.05					
	480	500	1.55	1.30	1.00	0.75	0.50	0.20					
SINGLE	500	520	1.70	1.40	1.15	0.90	0.60	0.35	\$0.10				
	520	540	1.85	1.55	1.30	1.00	0.75	0.50	0.20				
	540	560	1.95	1.70	1.45	1.15	0.90	0.65	0.35	\$0.10			
	560	580	2.10	1.85	1.55	1.30	1.05	0.75	0.50	0.25			
	580	600	2.25	2.00	1.70	1.45	1.20	0.90	0.65	0.35	\$0.10		
	600	620	2.40	2.10	1.85	1.60	1.30	1.05	0.80	0.50	0.25		
	620	640	2.60	2.30	2.00	1.70	1.45	1.20	0.90	0.65	0.40	\$0.10	
BIWEEKLY	640	660	2.75	2.45	2.15	1.85	1.60	1.35	1.05	0.80	0.50	0.25	
Payroll Period	660	680	2.90	2.60	2.30	2.00	1.75	1.45	1.20	0.95	0.65	0.40	\$0.10
	680	700	3.05	2.75	2.45	2.15	1.90	1.60	1.35	1.05	0.80	0.55	0.25
	700	720	3.25	2.90	2.60	2.30	2.00	1.75	1.50	1.20	0.95	0.65	0.40
	720	740	3.40	3.05	2.75	2.45	2.15	1.90	1.60	1.35	1.10	0.80	0.55
	740	760	3.60	3.25	2.90	2.60	2.30	2.05	1.75	1.50	1.20	0.95	0.70
	760	780	3.80	3.45	3.10	2.75	2.45	2.15	1.90	1.65	1.35	1.10	0.80
	780	800	4.00	3.60	3.25	2.95	2.65	2.30	2.05	1.75	1.50	1.25	0.95
	800	820	4.20	3.80	3.45	3.10	2.80	2.50	2.20	1.90	1.65	1.35	1.10
	820	840	4.40	4.00	3.65	3.30	2.95	2.65	2.35	2.05	1.80	1.50	1.25
	840	860	4.60	4.20	3.80	3.45	3.10	2.80	2.50	2.20	1.90	1.65	1.40
	860	880	4.80	4.40	4.05	3.65	3.30	2.95	2.65	2.35	2.05	1.80	1.50
	880	900	5.05	4.65	4.25	3.85	3.45	3.10	2.80	2.50	2.20	1.95	1.65
	900	920	5.25	4.85	4.45	4.05	3.65	3.30	2.95	2.65	2.35	2.05	1.80
	920	940	5.45	5.05	4.65	4.25	3.85	3.50	3.15	2.80	2.50	2.20	1.95
	940	960	5.65	5.25	4.85	4.45	4.05	3.65	3.30	3.00	2.70	2.35	2.10
	960	980	5.85	5.45	5.05	4.65	4.25	3.85	3.50	3.15	2.85	2.55	2.25
	980	1,000	6.05	5.65	5.25	4.85	4.45	4.05	3.70	3.35	3.00	2.70	2.40
	1,000	1,020	6.25	5.85	5.45	5.05	4.70	4.30	3.90	3.50	3.15	2.85	2.55
	1,020	1,040	6.45	6.05	5.70	5.30	4.90	4.50	4.10	3.70	3.35	3.00	2.70
	1,040	1,060	6.70	6.30	5.90	5.50	5.10	4.70	4.30	3.90	3.55	3.20	2.85
	1,060	1,080	6.95	6.50	6.10	5.70	5.30	4.90	4.50	4.10	3.70	3.35	3.00
	1,080	1,100	7.20	6.70	6.30	5.90	5.50	5.10	4.70	4.30	3.90	3.55	3.20
	1,100	1,120	7.40	6.95	6.50	6.10	5.70	5.30	4.90	4.50	4.10	3.75	3.40
	1,120	1,140	7.65	7.20	6.75	6.30	5.90	5.50	5.10	4.70	4.35	3.95	3.55
	1,140	1,160	7.90	7.45	7.00	6.50	6.10	5.75	5.35	4.95	4.55	4.15	3.75
	1,160	1,180	8.15	7.70	7.20	6.75	6.35	5.95	5.55	5.15	4.75	4.35	3.95
	1,180	1,200	8.40	7.90	7.45	7.00	6.55	6.15	5.75	5.35	4.95	4.55	4.15
	1,200	1,220	8.60	8.15	7.70	7.25	6.75	6.35	5.95	5.55	5.15	4.75	4.35
	1,220	1,240	8.85	8.40	7.95	7.45	7.00	6.55	6.15	5.75	5.35	4.95	4.55
	1,240	1,260	9.10	8.65	8.15	7.70	7.25	6.80	6.35	5.95	5.55	5.15	4.75
	1,260	1,280	9.35	8.90	8.40	7.95	7.50	7.05	6.55	6.15	5.75	5.40	5.00
	1,280	1,300	9.60	9.10	8.65	8.20	7.75	7.25	6.80	6.40	6.00	5.60	5.20
	\$1,300 & OVER		Use Method II, "Exact Calculation Method," on page 15 of this booklet										

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$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	0.30	\$0.05									
340	360	0.45	0.15									
360	380	0.60	0.30	\$0.05								
380	400	0.70	0.45	0.20								
400	420	0.85	0.60	0.30	\$0.05							
420	440	1.00	0.75	0.45	0.20							
440	460	1.15	0.85	0.60	0.35	\$0.05						
460	480	1.30	1.00	0.75	0.45	0.20						
480	500	1.40	1.15	0.90	0.60	0.35	\$0.05					
500	520	1.55	1.30	1.00	0.75	0.50	0.20					
520	540	1.70	1.45	1.15	0.90	0.60	0.35	\$0.10				
540	560	1.85	1.55	1.30	1.05	0.75	0.50	0.20				
560	580	2.00	1.70	1.45	1.15	0.90	0.65	0.35	\$0.10			
580	600	2.10	1.85	1.60	1.30	1.05	0.75	0.50	0.25			
600	620	2.25	2.00	1.70	1.45	1.20	0.90	0.65	0.35	\$0.10		
620	640	2.45	2.15	1.85	1.60	1.30	1.05	0.80	0.50	0.25		
640	660	2.60	2.30	2.00	1.75	1.45	1.20	0.90	0.65	0.40	\$0.10	
660	680	2.75	2.45	2.15	1.85	1.60	1.35	1.05	0.80	0.50	0.25	
680	700	2.90	2.60	2.30	2.00	1.75	1.45	1.20	0.95	0.65	0.40	\$0.15
700	720	3.05	2.75	2.45	2.15	1.90	1.60	1.35	1.05	0.80	0.55	0.25
720	740	3.25	2.90	2.60	2.30	2.00	1.75	1.50	1.20	0.95	0.65	0.40
740	760	3.40	3.05	2.75	2.45	2.15	1.90	1.60	1.35	1.10	0.80	0.55
760	780	3.60	3.25	2.90	2.60	2.30	2.05	1.75	1.50	1.20	0.95	0.70
780	800	3.80	3.45	3.10	2.80	2.50	2.15	1.90	1.65	1.35	1.10	0.85
800	820	4.00	3.60	3.25	2.95	2.65	2.35	2.05	1.75	1.50	1.25	0.95
820	840	4.20	3.80	3.45	3.10	2.80	2.50	2.20	1.90	1.65	1.35	1.10
840	860	4.40	4.00	3.65	3.30	2.95	2.65	2.35	2.05	1.80	1.50	1.25
860	880	4.60	4.20	3.85	3.45	3.10	2.80	2.50	2.20	1.90	1.65	1.40
880	900	4.85	4.45	4.05	3.65	3.30	2.95	2.65	2.35	2.05	1.80	1.55
900	920	5.05	4.65	4.25	3.85	3.50	3.15	2.80	2.50	2.20	1.95	1.65
920	940	5.25	4.85	4.45	4.05	3.65	3.30	2.95	2.65	2.35	2.05	1.80
940	960	5.45	5.05	4.65	4.25	3.85	3.50	3.15	2.85	2.50	2.20	1.95
960	980	5.65	5.25	4.85	4.45	4.05	3.70	3.35	3.00	2.70	2.40	2.10
980	1,000	5.85	5.45	5.05	4.65	4.25	3.85	3.50	3.15	2.85	2.55	2.25
1,000	1,020	6.05	5.65	5.25	4.90	4.50	4.10	3.70	3.35	3.00	2.70	2.40
1,020	1,040	6.25	5.90	5.50	5.10	4.70	4.30	3.90	3.50	3.15	2.85	2.55
1,040	1,060	6.50	6.10	5.70	5.30	4.90	4.50	4.10	3.70	3.35	3.00	2.70
1,060	1,080	6.70	6.30	5.90	5.50	5.10	4.70	4.30	3.90	3.55	3.20	2.85
1,080	1,100	6.95	6.50	6.10	5.70	5.30	4.90	4.50	4.10	3.70	3.35	3.00
1,100	1,120	7.20	6.75	6.30	5.90	5.50	5.10	4.70	4.30	3.90	3.55	3.20
1,120	1,140	7.45	6.95	6.50	6.10	5.70	5.30	4.90	4.55	4.15	3.75	3.40
1,140	1,160	7.65	7.20	6.75	6.30	5.90	5.55	5.15	4.75	4.35	3.95	3.55
1,160	1,180	7.90	7.45	7.00	6.55	6.15	5.75	5.35	4.95	4.55	4.15	3.75
1,180	1,200	8.15	7.70	7.20	6.75	6.35	5.95	5.55	5.15	4.75	4.35	3.95
1,200	1,220	8.40	7.95	7.45	7.00	6.55	6.15	5.75	5.35	4.95	4.55	4.15
1,220	1,240	8.65	8.15	7.70	7.25	6.80	6.35	5.95	5.55	5.15	4.75	4.35
1,240	1,260	8.85	8.40	7.95	7.50	7.00	6.55	6.15	5.75	5.35	4.95	4.55
1,260	1,280	9.10	8.65	8.20	7.70	7.25	6.80	6.35	5.95	5.55	5.20	4.80
1,280	1,300	9.35	8.90	8.40	7.95	7.50	7.05	6.60	6.20	5.80	5.40	5.00

Method I

Table II

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

BIWEEKLY

Payroll Period

\$1,300 & OVER Use Method II, "Exact Calculation Method," on page 16 of this booklet

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
Method I	\$0	\$100	\$0.00									
	100	200	0.00									
Table III	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									
Yonkers	290	300	0.05									
	300	320	0.15									
	320	340	0.30									
RESIDENT	340	360	0.40	\$0.10								
	360	380	0.55	0.25								
Income Tax	380	400	0.70	0.40	\$0.10							
	400	420	0.85	0.55	0.25							
Surcharge	420	440	1.00	0.70	0.40	\$0.10						
	440	460	1.10	0.80	0.55	0.25						
	460	480	1.25	0.95	0.65	0.40	\$0.10					
	480	500	1.40	1.10	0.80	0.50	0.25					
	500	520	1.55	1.25	0.95	0.65	0.35	\$0.10				
SINGLE	520	540	1.70	1.40	1.10	0.80	0.50	0.20				
	540	560	1.80	1.50	1.25	0.95	0.65	0.35	\$0.05			
	560	580	1.95	1.65	1.35	1.10	0.80	0.50	0.20			
	580	600	2.10	1.80	1.50	1.20	0.95	0.65	0.35	\$0.05		
	600	620	2.25	1.95	1.65	1.35	1.05	0.80	0.50	0.20		
	620	640	2.40	2.10	1.80	1.50	1.20	0.90	0.65	0.35	\$0.05	
SEMIMONTHLY	640	660	2.55	2.20	1.95	1.65	1.35	1.05	0.75	0.45	0.20	
Payroll Period	660	680	2.70	2.35	2.05	1.80	1.50	1.20	0.90	0.60	0.30	\$0.05
	680	700	2.85	2.55	2.20	1.90	1.65	1.35	1.05	0.75	0.45	0.15
	700	720	3.00	2.70	2.35	2.05	1.75	1.50	1.20	0.90	0.60	0.30
	720	740	3.15	2.85	2.50	2.20	1.90	1.60	1.35	1.05	0.75	0.45
	740	760	3.35	3.00	2.65	2.35	2.05	1.75	1.45	1.15	0.90	0.60
	760	780	3.50	3.15	2.85	2.50	2.20	1.90	1.60	1.30	1.00	0.75
	780	800	3.70	3.30	3.00	2.65	2.35	2.05	1.75	1.45	1.15	0.85
	800	820	3.90	3.50	3.15	2.80	2.50	2.20	1.90	1.60	1.30	1.00
	820	840	4.05	3.70	3.30	2.95	2.65	2.30	2.05	1.75	1.45	1.15
	840	860	4.25	3.85	3.50	3.15	2.80	2.45	2.15	1.85	1.60	1.30
	860	880	4.45	4.05	3.65	3.30	2.95	2.65	2.30	2.00	1.70	1.45
	880	900	4.70	4.25	3.85	3.45	3.10	2.80	2.45	2.15	1.85	1.55
	900	920	4.90	4.45	4.05	3.65	3.25	2.95	2.60	2.30	2.00	1.70
	920	940	5.10	4.65	4.25	3.85	3.45	3.10	2.75	2.45	2.15	1.85
	940	960	5.30	4.85	4.45	4.00	3.65	3.25	2.95	2.60	2.30	2.00
	960	980	5.50	5.05	4.65	4.20	3.80	3.45	3.10	2.75	2.45	2.15
	980	1,000	5.70	5.30	4.85	4.40	4.00	3.60	3.25	2.90	2.60	2.25
	1,000	1,020	5.90	5.50	5.05	4.65	4.20	3.80	3.40	3.10	2.75	2.40
	1,020	1,040	6.10	5.70	5.25	4.85	4.40	4.00	3.60	3.25	2.90	2.60
	1,040	1,060	6.35	5.90	5.45	5.05	4.60	4.20	3.80	3.40	3.05	2.75
	1,060	1,080	6.55	6.10	5.70	5.25	4.80	4.40	3.95	3.60	3.20	2.90
	1,080	1,100	6.75	6.30	5.90	5.45	5.00	4.60	4.15	3.75	3.40	3.05
	1,100	1,120	6.95	6.50	6.10	5.65	5.25	4.80	4.35	3.95	3.55	3.20
	1,120	1,140	7.15	6.75	6.30	5.85	5.45	5.00	4.60	4.15	3.75	3.35
	1,140	1,160	7.40	6.95	6.50	6.05	5.65	5.20	4.80	4.35	3.95	3.55
	1,160	1,180	7.65	7.15	6.70	6.30	5.85	5.40	5.00	4.55	4.15	3.75
	1,180	1,200	7.90	7.40	6.90	6.50	6.05	5.65	5.20	4.75	4.35	3.90
	1,200	1,220	8.15	7.65	7.15	6.70	6.25	5.85	5.40	4.95	4.55	4.10
	1,220	1,240	8.35	7.85	7.35	6.90	6.45	6.05	5.60	5.20	4.75	4.30
	1,240	1,260	8.60	8.10	7.60	7.10	6.70	6.25	5.80	5.40	4.95	4.50
	1,260	1,280	8.85	8.35	7.85	7.35	6.90	6.45	6.00	5.60	5.15	4.75
	1,280	1,300	9.10	8.60	8.10	7.60	7.10	6.65	6.25	5.80	5.35	4.95
	1,300	1,320	9.30	8.85	8.35	7.85	7.35	6.85	6.45	6.00	5.55	5.15
	1,320	1,340	9.55	9.05	8.55	8.05	7.55	7.05	6.65	6.20	5.80	5.35
	1,340	1,360	9.80	9.30	8.80	8.30	7.80	7.30	6.85	6.40	6.00	5.55
	\$1,360 & OVER		Use Method II, "Exact Calculation Method," on page 15 of this booklet									

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$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	0.15										
340	360	0.25										
360	380	0.40	\$0.10									
380	400	0.55	0.25									
400	420	0.70	0.40	\$0.10								
420	440	0.85	0.55	0.25								
440	460	0.95	0.70	0.40	\$0.10							
460	480	1.10	0.80	0.55	0.25							
480	500	1.25	0.95	0.65	0.35	\$0.10						
500	520	1.40	1.10	0.80	0.50	0.20						
520	540	1.55	1.25	0.95	0.65	0.35	\$0.05					
540	560	1.65	1.40	1.10	0.80	0.50	0.20					
560	580	1.80	1.50	1.25	0.95	0.65	0.35	\$0.05				
580	600	1.95	1.65	1.35	1.05	0.80	0.50	0.20				
600	620	2.10	1.80	1.50	1.20	0.90	0.65	0.35	\$0.05			
620	640	2.25	1.95	1.65	1.35	1.05	0.75	0.50	0.20			
640	660	2.35	2.10	1.80	1.50	1.20	0.90	0.60	0.35	\$0.05		
660	680	2.55	2.20	1.95	1.65	1.35	1.05	0.75	0.45	0.20		
680	700	2.70	2.35	2.05	1.75	1.50	1.20	0.90	0.60	0.30		
700	720	2.85	2.50	2.20	1.90	1.60	1.35	1.05	0.75	0.45	\$0.15	
720	740	3.00	2.70	2.35	2.05	1.75	1.45	1.20	0.90	0.60	0.30	
740	760	3.15	2.85	2.50	2.20	1.90	1.60	1.30	1.05	0.75	0.45	\$0.15
760	780	3.30	3.00	2.65	2.35	2.05	1.75	1.45	1.15	0.90	0.60	0.30
780	800	3.50	3.15	2.80	2.50	2.20	1.90	1.60	1.30	1.00	0.70	0.45
800	820	3.70	3.30	3.00	2.65	2.30	2.05	1.75	1.45	1.15	0.85	0.55
820	840	3.85	3.50	3.15	2.80	2.50	2.15	1.90	1.60	1.30	1.00	0.70
840	860	4.05	3.65	3.30	2.95	2.65	2.30	2.00	1.75	1.45	1.15	0.85
860	880	4.25	3.85	3.45	3.10	2.80	2.45	2.15	1.85	1.60	1.30	1.00
880	900	4.45	4.05	3.65	3.30	2.95	2.60	2.30	2.00	1.70	1.40	1.15
900	920	4.65	4.25	3.85	3.45	3.10	2.80	2.45	2.15	1.85	1.55	1.25
920	940	4.90	4.45	4.00	3.65	3.25	2.95	2.60	2.30	2.00	1.70	1.40
940	960	5.10	4.65	4.20	3.80	3.45	3.10	2.75	2.45	2.15	1.85	1.55
960	980	5.30	4.85	4.45	4.00	3.65	3.25	2.95	2.60	2.30	2.00	1.70
980	1,000	5.50	5.05	4.65	4.20	3.80	3.45	3.10	2.75	2.45	2.10	1.85
1,000	1,020	5.70	5.25	4.85	4.40	4.00	3.60	3.25	2.90	2.60	2.25	1.95
1,020	1,040	5.90	5.50	5.05	4.60	4.20	3.80	3.40	3.05	2.75	2.40	2.10
1,040	1,060	6.10	5.70	5.25	4.85	4.40	4.00	3.60	3.25	2.90	2.55	2.25
1,060	1,080	6.30	5.90	5.45	5.05	4.60	4.15	3.80	3.40	3.05	2.75	2.40
1,080	1,100	6.55	6.10	5.65	5.25	4.80	4.40	3.95	3.60	3.20	2.90	2.55
1,100	1,120	6.75	6.30	5.90	5.45	5.00	4.60	4.15	3.75	3.40	3.05	2.70
1,120	1,140	6.95	6.50	6.10	5.65	5.20	4.80	4.35	3.95	3.55	3.20	2.85
1,140	1,160	7.15	6.70	6.30	5.85	5.45	5.00	4.55	4.15	3.75	3.35	3.05
1,160	1,180	7.40	6.90	6.50	6.05	5.65	5.20	4.75	4.35	3.95	3.55	3.20
1,180	1,200	7.65	7.15	6.70	6.25	5.85	5.40	5.00	4.55	4.10	3.75	3.35
1,200	1,220	7.90	7.40	6.90	6.50	6.05	5.60	5.20	4.75	4.35	3.90	3.55
1,220	1,240	8.10	7.60	7.10	6.70	6.25	5.80	5.40	4.95	4.55	4.10	3.70
1,240	1,260	8.35	7.85	7.35	6.90	6.45	6.05	5.60	5.15	4.75	4.30	3.90
1,260	1,280	8.60	8.10	7.60	7.10	6.65	6.25	5.80	5.40	4.95	4.50	4.10
1,280	1,300	8.85	8.35	7.85	7.35	6.85	6.45	6.00	5.60	5.15	4.70	4.30
1,300	1,320	9.10	8.60	8.10	7.60	7.10	6.65	6.20	5.80	5.35	4.95	4.50
1,320	1,340	9.30	8.80	8.30	7.80	7.30	6.85	6.45	6.00	5.55	5.15	4.70
1,340	1,360	9.55	9.05	8.55	8.05	7.55	7.05	6.65	6.20	5.75	5.35	4.90
\$1,360 & OVER	Use Method II, "Exact Calculation Method," on page 16 of this booklet											

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										
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										
	560	580	0.00										
Yonkers	580	600	0.05										
	600	640	0.25										
	640	680	0.55										
RESIDENT	680	720	0.85	\$0.25									
	720	760	1.10	0.55									
Income Tax	760	800	1.40	0.80	\$0.20								
	800	840	1.65	1.10	0.50								
Surcharge	840	880	1.95	1.35	0.80	\$0.20							
	880	920	2.25	1.65	1.05	0.50							
	920	960	2.50	1.95	1.35	0.75	\$0.20						
	960	1,000	2.80	2.20	1.60	1.05	0.45						
	1,000	1,040	3.05	2.50	1.90	1.30	0.75	\$0.15					
SINGLE	1,040	1,080	3.35	2.75	2.20	1.60	1.00	0.45					
	1,080	1,120	3.65	3.05	2.45	1.90	1.30	0.70	\$0.15				
	1,120	1,160	3.90	3.35	2.75	2.15	1.60	1.00	0.40				
	1,160	1,200	4.20	3.60	3.00	2.45	1.85	1.25	0.70	\$0.10			
	1,200	1,240	4.45	3.90	3.30	2.70	2.15	1.55	0.95	0.40			
	1,240	1,280	4.75	4.15	3.60	3.00	2.40	1.85	1.25	0.65	\$0.10		
	1,280	1,320	5.10	4.45	3.85	3.30	2.70	2.10	1.55	0.95	0.35		
	1,320	1,360	5.40	4.75	4.15	3.55	3.00	2.40	1.80	1.25	0.65	\$0.05	
	1,360	1,400	5.70	5.05	4.40	3.85	3.25	2.65	2.10	1.50	0.90	0.35	
	1,400	1,440	6.00	5.35	4.70	4.10	3.55	2.95	2.35	1.80	1.20	0.60	\$0.05
	1,440	1,480	6.35	5.70	5.00	4.40	3.80	3.25	2.65	2.05	1.50	0.90	0.30
	1,480	1,520	6.65	6.00	5.35	4.70	4.10	3.50	2.95	2.35	1.75	1.20	0.60
	1,520	1,560	7.00	6.30	5.65	5.00	4.40	3.80	3.20	2.65	2.05	1.45	0.90
	1,560	1,600	7.40	6.65	5.95	5.30	4.65	4.05	3.50	2.90	2.30	1.75	1.15
	1,600	1,640	7.75	7.00	6.30	5.65	4.95	4.35	3.75	3.20	2.60	2.00	1.45
	1,640	1,680	8.10	7.35	6.60	5.95	5.30	4.65	4.05	3.45	2.90	2.30	1.70
	1,680	1,720	8.55	7.75	6.95	6.25	5.60	4.95	4.35	3.75	3.15	2.60	2.00
	1,720	1,760	8.95	8.10	7.35	6.55	5.90	5.25	4.60	4.05	3.45	2.85	2.30
	1,760	1,800	9.35	8.50	7.70	6.95	6.25	5.60	4.90	4.30	3.70	3.15	2.55
	1,800	1,840	9.75	8.90	8.05	7.30	6.55	5.90	5.25	4.60	4.00	3.40	2.85
	1,840	1,880	10.20	9.30	8.45	7.65	6.90	6.20	5.55	4.90	4.30	3.70	3.10
	1,880	1,920	10.60	9.75	8.90	8.05	7.25	6.50	5.85	5.20	4.55	4.00	3.40
	1,920	1,960	11.00	10.15	9.30	8.45	7.65	6.85	6.20	5.50	4.85	4.25	3.70
	1,960	2,000	11.40	10.55	9.70	8.85	8.00	7.25	6.50	5.85	5.20	4.55	3.95
	2,000	2,040	11.85	11.00	10.10	9.25	8.40	7.60	6.85	6.15	5.50	4.85	4.25
	2,040	2,080	12.25	11.40	10.55	9.65	8.80	7.95	7.20	6.45	5.80	5.15	4.50
	2,080	2,120	12.65	11.80	10.95	10.10	9.20	8.35	7.55	6.80	6.15	5.45	4.80
	2,120	2,160	13.10	12.20	11.35	10.50	9.65	8.75	7.95	7.20	6.45	5.80	5.15
	2,160	2,200	13.50	12.65	11.75	10.90	10.05	9.20	8.35	7.55	6.80	6.10	5.45
	2,200	2,240	13.90	13.05	12.20	11.30	10.45	9.60	8.75	7.90	7.15	6.40	5.75
	2,240	2,280	14.35	13.45	12.60	11.75	10.85	10.00	9.15	8.30	7.50	6.75	6.05
	2,280	2,320	14.80	13.85	13.00	12.15	11.30	10.45	9.55	8.70	7.90	7.10	6.40
	2,320	2,360	15.30	14.30	13.40	12.55	11.70	10.85	10.00	9.10	8.25	7.50	6.70
	2,360	2,400	15.75	14.75	13.85	12.95	12.10	11.25	10.40	9.55	8.65	7.85	7.10
	2,400	2,440	16.25	15.25	14.25	13.40	12.50	11.65	10.80	9.95	9.10	8.20	7.45
	2,440	2,480	16.75	15.75	14.75	13.80	12.95	12.10	11.20	10.35	9.50	8.65	7.80
	2,480	2,520	17.20	16.20	15.20	14.20	13.35	12.50	11.65	10.75	9.90	9.05	8.20
	2,520	2,560	17.70	16.70	15.70	14.70	13.75	12.90	12.05	11.20	10.30	9.45	8.60
	2,560	2,600	18.15	17.15	16.15	15.15	14.20	13.30	12.45	11.60	10.75	9.85	9.00
	2,600	2,640	18.65	17.65	16.65	15.65	14.65	13.75	12.85	12.00	11.15	10.30	9.45
	2,640	2,680	19.15	18.15	17.15	16.15	15.15	14.15	13.30	12.40	11.55	10.70	9.85
	2,680	2,720	19.60	18.60	17.60	16.60	15.60	14.60	13.70	12.85	11.95	11.10	10.25
	\$2,720 & OVER		Use Method II, "Exact Calculation Method," on page 15 of this booklet										

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$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	0.25										
680	720	0.55										
720	760	0.80	\$0.25									
760	800	1.10	0.50									
800	840	1.40	0.80	\$0.20								
840	880	1.65	1.10	0.50								
880	920	1.95	1.35	0.75	\$0.20							
920	960	2.20	1.65	1.05	0.45							
960	1,000	2.50	1.90	1.35	0.75	\$0.15						
1,000	1,040	2.80	2.20	1.60	1.05	0.45						
1,040	1,080	3.05	2.50	1.90	1.30	0.75	\$0.15					
1,080	1,120	3.35	2.75	2.15	1.60	1.00	0.40					
1,120	1,160	3.60	3.05	2.45	1.85	1.30	0.70	\$0.10				
1,160	1,200	3.90	3.30	2.75	2.15	1.55	1.00	0.40				
1,200	1,240	4.20	3.60	3.00	2.45	1.85	1.25	0.70	\$0.10			
1,240	1,280	4.45	3.90	3.30	2.70	2.15	1.55	0.95	0.40			
1,280	1,320	4.75	4.15	3.55	3.00	2.40	1.80	1.25	0.65	\$0.05		
1,320	1,360	5.05	4.45	3.85	3.25	2.70	2.10	1.50	0.95	0.35		
1,360	1,400	5.40	4.70	4.15	3.55	2.95	2.40	1.80	1.20	0.65	\$0.05	
1,400	1,440	5.70	5.05	4.40	3.85	3.25	2.65	2.10	1.50	0.90	0.35	
1,440	1,480	6.00	5.35	4.70	4.10	3.55	2.95	2.35	1.80	1.20	0.60	\$0.05
1,480	1,520	6.30	5.65	5.00	4.40	3.80	3.20	2.65	2.05	1.45	0.90	0.30
1,520	1,560	6.65	6.00	5.35	4.65	4.10	3.50	2.90	2.35	1.75	1.15	0.60
1,560	1,600	7.00	6.30	5.65	5.00	4.35	3.80	3.20	2.60	2.05	1.45	0.85
1,600	1,640	7.35	6.60	5.95	5.30	4.65	4.05	3.50	2.90	2.30	1.75	1.15
1,640	1,680	7.75	7.00	6.25	5.60	4.95	4.35	3.75	3.20	2.60	2.00	1.45
1,680	1,720	8.10	7.35	6.60	5.95	5.25	4.60	4.05	3.45	2.85	2.30	1.70
1,720	1,760	8.50	7.70	6.95	6.25	5.60	4.95	4.30	3.75	3.15	2.55	2.00
1,760	1,800	8.95	8.10	7.30	6.55	5.90	5.25	4.60	4.00	3.45	2.85	2.25
1,800	1,840	9.35	8.50	7.70	6.90	6.20	5.55	4.90	4.30	3.70	3.15	2.55
1,840	1,880	9.75	8.90	8.05	7.30	6.55	5.90	5.20	4.60	4.00	3.40	2.85
1,880	1,920	10.15	9.30	8.45	7.65	6.90	6.20	5.55	4.90	4.25	3.70	3.10
1,920	1,960	10.60	9.70	8.85	8.00	7.25	6.50	5.85	5.20	4.55	3.95	3.40
1,960	2,000	11.00	10.15	9.25	8.40	7.60	6.85	6.15	5.50	4.85	4.25	3.65
2,000	2,040	11.40	10.55	9.70	8.80	8.00	7.20	6.50	5.80	5.15	4.55	3.95
2,040	2,080	11.80	10.95	10.10	9.25	8.40	7.60	6.80	6.15	5.50	4.85	4.25
2,080	2,120	12.25	11.35	10.50	9.65	8.80	7.95	7.20	6.45	5.80	5.15	4.50
2,120	2,160	12.65	11.80	10.90	10.05	9.20	8.35	7.55	6.80	6.10	5.45	4.80
2,160	2,200	13.05	12.20	11.35	10.50	9.60	8.75	7.95	7.15	6.45	5.75	5.10
2,200	2,240	13.45	12.60	11.75	10.90	10.05	9.15	8.30	7.55	6.75	6.10	5.45
2,240	2,280	13.90	13.00	12.15	11.30	10.45	9.60	8.70	7.90	7.15	6.40	5.75
2,280	2,320	14.30	13.45	12.60	11.70	10.85	10.00	9.15	8.25	7.50	6.75	6.05
2,320	2,360	14.80	13.85	13.00	12.15	11.25	10.40	9.55	8.70	7.85	7.10	6.40
2,360	2,400	15.25	14.25	13.40	12.55	11.70	10.80	9.95	9.10	8.25	7.45	6.70
2,400	2,440	15.75	14.75	13.80	12.95	12.10	11.25	10.35	9.50	8.65	7.85	7.05
2,440	2,480	16.25	15.25	14.25	13.35	12.50	11.65	10.80	9.95	9.05	8.20	7.45
2,480	2,520	16.70	15.70	14.70	13.80	12.90	12.05	11.20	10.35	9.50	8.60	7.80
2,520	2,560	17.20	16.20	15.20	14.20	13.35	12.45	11.60	10.75	9.90	9.05	8.15
2,560	2,600	17.65	16.65	15.65	14.65	13.75	12.90	12.05	11.15	10.30	9.45	8.60
2,600	2,640	18.15	17.15	16.15	15.15	14.15	13.30	12.45	11.60	10.70	9.85	9.00
2,640	2,680	18.65	17.65	16.65	15.65	14.65	13.70	12.85	12.00	11.15	10.25	9.40
2,680	2,720	19.10	18.10	17.10	16.10	15.10	14.15	13.25	12.40	11.55	10.70	9.80
\$2,720 & OVER		Use Method II, "Exact Calculation Method," on page 16 of this booklet										

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	0.05									
	31	32	0.05									
	32	33	0.05									
	33	34	0.05									
	34	35	0.05	\$0.05								
	35	36	0.05	0.05								
Yonkers	36	37	0.05	0.05								
	37	38	0.05	0.05								
	38	39	0.10	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	0.10	0.05							
	42	43	0.10	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	0.15	0.10	0.10	0.05						
	46	47	0.15	0.10	0.10	0.05	\$0.05					
	47	48	0.15	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	0.15	0.10	0.10	0.05					
	50	52	0.15	0.15	0.10	0.10	0.05	\$0.05				
	52	54	0.20	0.15	0.15	0.10	0.10	0.05				
	54	56	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05			
DAILY	56	58	0.20	0.20	0.15	0.15	0.10	0.10	0.05			
	58	60	0.25	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05		
Payroll Period	60	62	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05		
	62	64	0.25	0.25	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05	
	64	66	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	
	66	68	0.30	0.25	0.25	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05
	68	70	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05
	70	72	0.30	0.30	0.25	0.25	0.20	0.15	0.15	0.10	0.10	0.05
	72	74	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10
	74	76	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.10	0.10
	76	78	0.40	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10
	78	80	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.10
	80	82	0.40	0.40	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15
	82	84	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15
	84	86	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.20	0.20	0.15
	86	88	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20
	88	90	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.20	0.20
	90	92	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20
	92	94	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.20
	94	96	0.55	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25
	96	98	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.30	0.30	0.25
	98	100	0.60	0.55	0.55	0.50	0.45	0.40	0.35	0.35	0.30	0.25
	100	102	0.65	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.30	0.30
	102	104	0.65	0.60	0.55	0.55	0.50	0.45	0.40	0.35	0.35	0.30
	104	106	0.65	0.65	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.30
	106	108	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.40	0.35	0.35
	108	110	0.70	0.65	0.65	0.60	0.55	0.50	0.45	0.45	0.40	0.35
	110	112	0.75	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.40	0.35
	112	114	0.75	0.70	0.65	0.65	0.60	0.55	0.50	0.45	0.40	0.35
	114	116	0.80	0.75	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.40
	116	118	0.80	0.75	0.70	0.70	0.65	0.60	0.55	0.50	0.45	0.40
	118	120	0.85	0.80	0.75	0.70	0.65	0.60	0.55	0.55	0.50	0.45
	120	122	0.85	0.80	0.75	0.70	0.70	0.65	0.60	0.55	0.50	0.45
	122	124	0.90	0.85	0.80	0.75	0.70	0.65	0.60	0.60	0.55	0.50
	124	126	0.90	0.85	0.80	0.75	0.75	0.70	0.65	0.60	0.55	0.50
	126	128	0.95	0.90	0.85	0.80	0.75	0.70	0.65	0.60	0.60	0.55
	128	130	0.95	0.90	0.85	0.80	0.75	0.75	0.70	0.65	0.60	0.55
\$130 & OVER	Use Method II, "Exact Calculation Method," on page 15 of this booklet											

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$25	\$0.00										
25	29	0.00										
29	30	0.00										
30	31	0.00										
31	32	0.00										
32	33	0.05										
33	34	0.05										
34	35	0.05										
35	36	0.05										
36	37	0.05	\$0.05									
37	38	0.05	0.05									
38	39	0.05	0.05									
39	40	0.10	0.05									
40	41	0.10	0.05	\$0.05								
41	42	0.10	0.05	0.05								
42	43	0.10	0.05	0.05								
43	44	0.10	0.10	0.05								
44	45	0.10	0.10	0.05	\$0.05							
45	46	0.10	0.10	0.05	0.05							
46	47	0.10	0.10	0.05	0.05							
47	48	0.15	0.10	0.10	0.05							
48	49	0.15	0.10	0.10	0.05	\$0.05						
49	50	0.15	0.10	0.10	0.05	0.05						
50	52	0.15	0.15	0.10	0.05	0.05						
52	54	0.15	0.15	0.10	0.10	0.05	\$0.05					
54	56	0.20	0.15	0.15	0.10	0.10	0.05					
56	58	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05				
58	60	0.20	0.20	0.15	0.15	0.10	0.10	0.05				
60	62	0.25	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05			
62	64	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05			
64	66	0.25	0.25	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05		
66	68	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05	
68	70	0.30	0.25	0.25	0.20	0.15	0.15	0.10	0.10	0.05	0.05	
70	72	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05
72	74	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.10	0.10	0.05	0.05
74	76	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05
76	78	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.10	0.10	0.05
78	80	0.40	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10
80	82	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.10	0.10
82	84	0.40	0.40	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10
84	86	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.10
86	88	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15
88	90	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15
90	92	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.20	0.20	0.15
92	94	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20
94	96	0.55	0.50	0.45	0.45	0.40	0.35	0.30	0.30	0.25	0.20	0.20
96	98	0.55	0.55	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20
98	100	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.30	0.30	0.25	0.20
100	102	0.60	0.55	0.55	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25
102	104	0.65	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.30	0.30	0.25
104	106	0.65	0.60	0.55	0.55	0.50	0.45	0.40	0.35	0.35	0.30	0.25
106	108	0.65	0.65	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.30	0.30
108	110	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.40	0.35	0.35	0.30
110	112	0.70	0.65	0.65	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.30
112	114	0.75	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.40	0.35	0.35
114	116	0.75	0.70	0.65	0.65	0.60	0.55	0.50	0.45	0.45	0.40	0.35
116	118	0.80	0.75	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.40	0.35
118	120	0.80	0.75	0.70	0.70	0.65	0.60	0.55	0.50	0.45	0.45	0.40
120	122	0.85	0.80	0.75	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.40
122	124	0.85	0.80	0.75	0.70	0.70	0.65	0.60	0.55	0.50	0.50	0.45
124	126	0.90	0.85	0.80	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.45
126	128	0.90	0.85	0.80	0.75	0.75	0.70	0.65	0.60	0.55	0.50	0.50
128	130	0.95	0.90	0.85	0.80	0.75	0.70	0.65	0.60	0.60	0.55	0.50

Method I

Table V

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

DAILY

Payroll Period

\$130 & OVER Use Method II, "Exact Calculation Method," on page 16 of this booklet

Yonkers

Special Tables for Deduction and Exemption Allowances

Applicable to Method II, Exact Calculation Method for Yonkers; see pages 15 and 16

Applicable to Dollar to Dollar Withholding Tables for Yonkers; see pages 18 and 19

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 \$3,700* 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	\$10.40
Weekly	52.00
Biweekly	104.00
Semimonthly	112.50
Monthly	225.00
Quarterly	675.00
Semiannual	1,350.00
Annual	2,700.00

* The adjustments in Table D are based on the 2011 federal exemption amount of \$3,700. 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.

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 17.5% (.175). Withhold the product.
	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	1,731	385	0.0685	18.71
6	1,731	1,923	1,731	0.0764	110.92
7	1,923	2,885	1,923	0.0814	125.62
8	2,885	3,846	2,885	0.0735	203.88
9	3,846	5,769	3,846	0.0835	274.56
10	5,769	6,731	5,769	0.1235	435.13
11	6,731	9,615	6,731	0.0835	553.88
12	9,615	10,577	9,615	0.2067	794.75
13	10,577	.....	10,577	0.0977	993.50

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 17.5% (.175). Withhold the product.
	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	7,500	1,667	0.0685	81.08
6	7,500	8,333	7,500	0.0764	480.67
7	8,333	12,500	8,333	0.0814	544.33
8	12,500	16,667	12,500	0.0735	883.50
9	16,667	25,000	16,667	0.0835	1,189.75
10	25,000	29,167	25,000	0.1235	1,885.58
11	29,167	41,667	29,167	0.0835	2,400.17
12	41,667	45,833	41,667	0.2067	3,443.92
13	45,833	.....	45,833	0.0977	4,305.17

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 17.5% (.175). Withhold the product.
	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	3,462	769	0.0685	37.42
6	3,462	3,846	3,462	0.0764	221.85
7	3,846	5,769	3,846	0.0814	251.23
8	5,769	7,692	5,769	0.0735	407.77
9	7,692	11,538	7,692	0.0835	549.12
10	11,538	13,462	11,538	0.1235	870.27
11	13,462	19,231	13,462	0.0835	1,107.77
12	19,231	21,154	19,231	0.2067	1,589.50
13	21,154	.....	21,154	0.0977	1,987.00

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 17.5% (.175). Withhold the product.
	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	346	77	0.0685	3.74
6	346	385	346	0.0764	22.18
7	385	577	385	0.0814	25.12
8	577	769	577	0.0735	40.78
9	769	1,154	769	0.0835	54.91
10	1,154	1,346	1,154	0.1235	87.03
11	1,346	1,923	1,346	0.0835	110.78
12	1,923	2,115	1,923	0.2067	158.95
13	2,115	.....	2,115	0.0977	198.70

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 17.5% (.175). Withhold the product.
	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	3,750	833	0.0685	40.54
6	3,750	4,167	3,750	0.0764	240.33
7	4,167	6,250	4,167	0.0814	272.17
8	6,250	8,333	6,250	0.0735	441.75
9	8,333	12,500	8,333	0.0835	594.88
10	12,500	14,583	12,500	0.1235	942.79
11	14,583	20,833	14,583	0.0835	1,200.08
12	20,833	22,917	20,833	0.2067	1,721.96
13	22,917	.....	22,917	0.0977	2,152.58

Annual Tax Rate Schedule

Line	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 17.5% (.175). Withhold the product.
	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	90,000	20,000	0.0685	973.00
6	90,000	100,000	90,000	0.0764	5,768.00
7	100,000	150,000	100,000	0.0814	6,532.00
8	150,000	200,000	150,000	0.0735	10,602.00
9	200,000	300,000	200,000	0.0835	14,277.00
10	300,000	350,000	300,000	0.1235	22,627.00
11	350,000	500,000	350,000	0.0835	28,802.00
12	500,000	550,000	500,000	0.2067	41,327.00
13	550,000	.....	550,000	0.0977	51,662.00

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 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 18 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 the same line, add the result from Step 4 to the amount in Column 5. Multiply the result by 17.5% (.175). Withhold the resulting product from wages.

See page 17 for withholding calculation examples using Method II.

Table II - A Weekly Payroll

L i n 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. Multiply by 17.5% (.175). Withhold the product.
	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	1,731	385	0.0685	18.71
6	1,731	1,923	1,731	0.0764	110.92
7	1,923	2,885	1,923	0.0814	125.62
8	2,885	5,769	2,885	0.0735	203.88
9	5,769	6,731	5,769	0.1435	415.90
10	6,731	9,615	6,731	0.0835	553.88
11	9,615	10,577	9,615	0.2067	794.75
12	10,577	.....	10,577	0.0977	993.50

Table II - D Monthly Payroll

L i n 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. Multiply by 17.5% (.175). Withhold the product.
	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	7,500	1,667	0.0685	81.08
6	7,500	8,333	7,500	0.0764	480.67
7	8,333	12,500	8,333	0.0814	544.33
8	12,500	25,000	12,500	0.0735	883.50
9	25,000	29,167	25,000	0.1435	1,802.25
10	29,167	41,667	29,167	0.0835	2,400.17
11	41,667	45,833	41,667	0.2067	3,443.92
12	45,833	.....	45,833	0.0977	4,305.17

Table II - B Biweekly Payroll

L i n 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. Multiply by 17.5% (.175). Withhold the product.
	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	3,462	769	0.0685	37.42
6	3,462	3,846	3,462	0.0764	221.85
7	3,846	5,769	3,846	0.0814	251.23
8	5,769	11,538	5,769	0.0735	407.77
9	11,538	13,462	11,538	0.1435	831.81
10	13,462	19,231	13,462	0.0835	1,107.77
11	19,231	21,154	19,231	0.2067	1,589.50
12	21,154	.....	21,154	0.0977	1,987.00

Table II - E Daily Payroll

L i n 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. Multiply by 17.5% (.175). Withhold the product.
	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	346	77	0.0685	3.74
6	346	385	346	0.0764	22.18
7	385	577	385	0.0814	25.12
8	577	1,154	577	0.0735	40.78
9	1,154	1,346	1,154	0.1435	83.18
10	1,346	1,923	1,346	0.0835	110.78
11	1,923	2,115	1,923	0.2067	158.95
12	2,115	.....	2,115	0.0977	198.70

Table II - C Semimonthly Payroll

L i n 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. Multiply by 17.5% (.175). Withhold the product.
	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	3,750	833	0.0685	40.54
6	3,750	4,167	3,750	0.0764	240.33
7	4,167	6,250	4,167	0.0814	272.17
8	6,250	12,500	6,250	0.0735	441.75
9	12,500	14,583	12,500	0.1435	901.13
10	14,583	20,833	14,583	0.0835	1,200.08
11	20,833	22,917	20,833	0.2067	1,721.96
12	22,917	.....	22,917	0.0977	2,152.58

Annual Tax Rate Schedule

L i n e	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 17.5% (.175). Withhold the product.
	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	90,000	20,000	0.0685	973.00
6	90,000	100,000	90,000	0.0764	5,768.00
7	100,000	150,000	100,000	0.0814	6,532.00
8	150,000	300,000	150,000	0.0735	10,602.00
9	300,000	350,000	300,000	0.1435	21,627.00
10	350,000	500,000	350,000	0.0835	28,802.00
11	500,000	550,000	500,000	0.2067	41,327.00
12	550,000	.....	550,000	0.0977	51,662.00

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 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 18 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 the same line, add the result from Step 4 to the amount in Column 5. Multiply the result by 17.5% (.175). Withhold the resulting product from wages.

See page 17 for withholding calculation examples using Method II.

Method II Exact Calculation Method Examples

Single

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

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 15 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. $\$54.10 \times .0450$ (from Column 4, line 2) = \$2.43.
5. $\$2.43 + \6.15 (from Column 5, line 2) = \$8.58.
 $\$8.58 \times .175 = \1.50 . Withhold this amount.

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

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 15 for single, monthly payroll. Look up \$49,168.85 and use line 13 on which \$49,168.85 is greater than Column 1 (\$45,833).
3. $\$49,168.85 - \$45,833$ (from Column 3, line 13) = \$3,335.85.
4. $\$3,335.85 \times .0977$ (from Column 4, line 13) = \$325.91.
5. $\$325.91 + \$4,305.17$ (from Column 5, line 13) = \$4,631.08.
 $\$4,631.08 \times .175 = \810.44 . Withhold this amount.

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

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 15 for single, semimonthly payroll. Look up \$4,667.75 and use line 7 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 7) = \$500.75.
4. $\$500.75 \times .0814$ (from Column 4, line 7) = \$40.76.
5. $\$40.76 + \272.17 (from Column 5, line 7) = \$312.93.
 $\$312.93 \times .175 = \54.76 . Withhold this amount.

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

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 15 for single, daily payroll. Look up \$715.45 and use line 8 on which \$715.45 is greater than Column 1 (\$577), but less than Column 2 (\$769).
3. $\$715.45 - \577 (from Column 3, line 8) = \$138.45.
4. $\$138.45 \times .0735$ (from Column 4, line 8) = \$10.18.
5. $\$10.18 + \40.78 (from Column 5, line 8) = \$50.96.
 $\$50.96 \times .175 = \8.92 . Withhold this amount.

Married

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

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 16 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. $\$25.25 \times .0450$ (from Column 4, line 2) = \$1.14.
5. $\$1.14 + \6.15 (from Column 5, line 2) = \$7.29.
 $\$7.29 \times .175 = \1.28 . Withhold this amount.

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

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 16 for married, monthly payroll. Look up \$49,127.20 and use line 12 on which \$49,127.20 is greater than Column 1 (\$45,833).
3. $\$49,127.20 - \$45,833$ (from Column 3, line 12) = \$3,294.20.
4. $\$3,294.20 \times .0977$ (from Column 4, line 12) = \$321.84.
5. $\$321.84 + \$4,305.17$ (from Column 5, line 12) = \$4,627.01.
 $\$4,627.01 \times .175 = \809.73 . Withhold this amount.

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

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 16 for married, semimonthly payroll. Look up \$4,563.60 and use line 7 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 7) = \$396.60.
4. $\$396.60 \times .0814$ (from Column 4, line 7) = \$32.28.
5. $\$32.28 + \272.17 (from Column 5, line 7) = \$304.45.
 $\$304.45 \times .175 = \53.28 . Withhold this amount.

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

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 16 for married, daily payroll. Look up \$713.55 and use line 8 on which \$713.55 is greater than Column 1 (\$577), but less than Column 2 (\$1,154).
3. $\$713.55 - \577 (from Column 3, line 8) = \$136.55.
4. $\$136.55 \times .0735$ (from Column 4, line 8) = \$10.04.
5. $\$10.04 + \40.78 (from Column 5, line 8) = \$50.82.
 $\$50.82 \times .175 = \8.89 . Withhold this amount.

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 charts shown on pages 15 and 16, 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 charts on pages 15 and 16.

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	\$0.36	\$101	\$0.71	\$151	\$1.06	\$201	\$1.45	\$251	\$1.89
2	0.01	52	0.36	102	0.71	152	1.06	202	1.46	252	1.91
3	0.02	53	0.37	103	0.72	153	1.07	203	1.46	253	1.92
4	0.03	54	0.38	104	0.73	154	1.08	204	1.47	254	1.93
5	0.04	55	0.39	105	0.74	155	1.09	205	1.48	255	1.94
6	0.04	56	0.39	106	0.74	156	1.09	206	1.49	256	1.95
7	0.05	57	0.40	107	0.75	157	1.10	207	1.50	257	1.96
8	0.06	58	0.41	108	0.76	158	1.11	208	1.50	258	1.97
9	0.06	59	0.41	109	0.76	159	1.12	209	1.51	259	1.98
10	0.07	60	0.42	110	0.77	160	1.13	210	1.52	260	1.99
11	0.08	61	0.43	111	0.78	161	1.13	211	1.53	261	2.00
12	0.08	62	0.43	112	0.78	162	1.14	212	1.54	262	2.01
13	0.09	63	0.44	113	0.79	163	1.15	213	1.54	263	2.02
14	0.10	64	0.45	114	0.80	164	1.16	214	1.55	264	2.03
15	0.11	65	0.46	115	0.81	165	1.16	215	1.56	265	2.04
16	0.11	66	0.46	116	0.81	166	1.17	216	1.57	266	2.05
17	0.12	67	0.47	117	0.82	167	1.18	217	1.58	267	2.06
18	0.13	68	0.48	118	0.83	168	1.19	218	1.59	268	2.07
19	0.13	69	0.48	119	0.83	169	1.20	219	1.60	269	2.08
20	0.14	70	0.49	120	0.84	170	1.20	220	1.61	270	2.09
21	0.15	71	0.50	121	0.85	171	1.21	221	1.62	271	2.10
22	0.15	72	0.50	122	0.85	172	1.22	222	1.63	272	2.11
23	0.16	73	0.51	123	0.86	173	1.23	223	1.64	273	2.12
24	0.17	74	0.52	124	0.87	174	1.24	224	1.65	274	2.13
25	0.18	75	0.53	125	0.88	175	1.24	225	1.65	275	2.14
26	0.18	76	0.53	126	0.88	176	1.25	226	1.66	276	2.15
27	0.19	77	0.54	127	0.89	177	1.26	227	1.67	277	2.16
28	0.20	78	0.55	128	0.90	178	1.27	228	1.68	278	2.17
29	0.20	79	0.55	129	0.90	179	1.28	229	1.69	279	2.18
30	0.21	80	0.56	130	0.91	180	1.28	230	1.70	280	2.19
31	0.22	81	0.57	131	0.92	181	1.29	231	1.71	281	2.20
32	0.22	82	0.57	132	0.92	182	1.30	232	1.72	282	2.22
33	0.23	83	0.58	133	0.93	183	1.31	233	1.73	283	2.23
34	0.24	84	0.59	134	0.94	184	1.31	234	1.74	284	2.24
35	0.25	85	0.60	135	0.95	185	1.32	235	1.75	285	2.25
36	0.25	86	0.60	136	0.95	186	1.33	236	1.76	286	2.26
37	0.26	87	0.61	137	0.96	187	1.34	237	1.77	287	2.27
38	0.27	88	0.62	138	0.97	188	1.35	238	1.77	288	2.28
39	0.27	89	0.62	139	0.97	189	1.35	239	1.78	289	2.29
40	0.28	90	0.63	140	0.98	190	1.36	240	1.79	290	2.30
41	0.29	91	0.64	141	0.99	191	1.37	241	1.80	291	2.31
42	0.29	92	0.64	142	0.99	192	1.38	242	1.81	292	2.32
43	0.30	93	0.65	143	1.00	193	1.39	243	1.82	293	2.33
44	0.31	94	0.66	144	1.01	194	1.39	244	1.83	294	2.34
45	0.32	95	0.67	145	1.02	195	1.40	245	1.84	295	2.35
46	0.32	96	0.67	146	1.02	196	1.41	246	1.85	296	2.36
47	0.33	97	0.68	147	1.03	197	1.42	247	1.86	297	2.37
48	0.34	98	0.69	148	1.04	198	1.42	248	1.87	298	2.38
49	0.34	99	0.69	149	1.04	199	1.43	249	1.88	299	2.39
50	0.35	100	0.70	150	1.05	200	1.44	250	1.88	300	2.40

(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	\$2.41	\$351	\$2.93	\$401	\$3.47	\$451	\$4.07	\$501	\$4.67	\$551	\$5.27
302	2.42	352	2.94	402	3.48	452	4.08	502	4.68	552	5.28
303	2.43	353	2.95	403	3.49	453	4.09	503	4.69	553	5.29
304	2.44	354	2.96	404	3.51	454	4.11	504	4.71	554	5.31
305	2.45	355	2.97	405	3.52	455	4.12	505	4.72	555	5.32
306	2.46	356	2.98	406	3.53	456	4.13	506	4.73	556	5.33
307	2.47	357	2.99	407	3.54	457	4.14	507	4.74	557	5.34
308	2.48	358	3.00	408	3.55	458	4.15	508	4.75	558	5.35
309	2.49	359	3.01	409	3.57	459	4.17	509	4.77	559	5.36
310	2.50	360	3.02	410	3.58	460	4.18	510	4.78	560	5.38
311	2.51	361	3.03	411	3.59	461	4.19	511	4.79	561	5.39
312	2.52	362	3.04	412	3.60	462	4.20	512	4.80	562	5.40
313	2.54	363	3.05	413	3.61	463	4.21	513	4.81	563	5.41
314	2.55	364	3.06	414	3.63	464	4.23	514	4.83	564	5.42
315	2.56	365	3.07	415	3.64	465	4.24	515	4.84	565	5.44
316	2.57	366	3.08	416	3.65	466	4.25	516	4.85	566	5.45
317	2.58	367	3.09	417	3.66	467	4.26	517	4.86	567	5.46
318	2.59	368	3.10	418	3.67	468	4.27	518	4.87	568	5.47
319	2.60	369	3.11	419	3.69	469	4.29	519	4.89	569	5.48
320	2.61	370	3.12	420	3.70	470	4.30	520	4.90	570	5.50
321	2.62	371	3.13	421	3.71	471	4.31	521	4.91	571	5.51
322	2.63	372	3.14	422	3.72	472	4.32	522	4.92	572	5.52
323	2.64	373	3.15	423	3.73	473	4.33	523	4.93	573	5.53
324	2.65	374	3.16	424	3.75	474	4.35	524	4.95	574	5.54
325	2.66	375	3.18	425	3.76	475	4.36	525	4.96	575	5.56
326	2.67	376	3.19	426	3.77	476	4.37	526	4.97	576	5.57
327	2.68	377	3.20	427	3.78	477	4.38	527	4.98	577	5.58
328	2.69	378	3.21	428	3.79	478	4.39	528	4.99	578	5.59
329	2.70	379	3.22	429	3.81	479	4.41	529	5.01	579	5.60
330	2.71	380	3.23	430	3.82	480	4.42	530	5.02	580	5.62
331	2.72	381	3.24	431	3.83	481	4.43	531	5.03	581	5.63
332	2.73	382	3.25	432	3.84	482	4.44	532	5.04	582	5.64
333	2.74	383	3.26	433	3.85	483	4.45	533	5.05	583	5.65
334	2.75	384	3.27	434	3.87	484	4.47	534	5.07	584	5.66
335	2.76	385	3.28	435	3.88	485	4.48	535	5.08	585	5.68
336	2.77	386	3.29	436	3.89	486	4.49	536	5.09	586	5.69
337	2.78	387	3.30	437	3.90	487	4.50	537	5.10	587	5.70
338	2.79	388	3.32	438	3.91	488	4.51	538	5.11	588	5.71
339	2.80	389	3.33	439	3.93	489	4.53	539	5.13	589	5.72
340	2.81	390	3.34	440	3.94	490	4.54	540	5.14	590	5.74
341	2.82	391	3.35	441	3.95	491	4.55	541	5.15	591	5.75
342	2.83	392	3.36	442	3.96	492	4.56	542	5.16	592	5.76
343	2.84	393	3.38	443	3.97	493	4.57	543	5.17	593	5.77
344	2.86	394	3.39	444	3.99	494	4.59	544	5.19	594	5.78
345	2.87	395	3.40	445	4.00	495	4.60	545	5.20	595	5.80
346	2.88	396	3.41	446	4.01	496	4.61	546	5.21	596	5.81
347	2.89	397	3.42	447	4.02	497	4.62	547	5.22	597	5.82
348	2.90	398	3.43	448	4.03	498	4.63	548	5.23	598	5.83
349	2.91	399	3.45	449	4.05	499	4.65	549	5.25	599	5.84
350	2.92	400	3.46	450	4.06	500	4.66	550	5.26	600	5.86

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 to be withheld	Gross pay		Tax to be withheld	Gross pay		Tax to be withheld	Gross Pay		Tax to be withheld	Gross Pay		Tax to be withheld
At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than	
\$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 = \$12.15.
- (4) $\$12.15 \times 3 = \36.45

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 20). 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 3. These amendments shall take effect on the day the Notice of Emergency Adoption and Proposal regarding such amendments is filed with the Department of State and shall apply to wages and other compensation subject to withholding paid on or after May 1, 2011.

Dated: Albany, New York
March 28, 2011

Thomas H. Mattox
Commissioner of Taxation and Finance