

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 adoption, hereby makes and adopts 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Appendixes of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York is hereby REPEALED and a new Appendix 10-C is added to the Appendixes of such Title to read as follows: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  
SINGLE - 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										or more
\$0	\$50	\$0.00									
50	96	0.00									
96	100	0.05									
100	105	0.10									
105	110	0.20									
110	115	0.30									
115	120	0.40	\$0.05								
120	125	0.50	0.15								
125	130	0.60	0.25								
130	135	0.70	0.35								
135	140	0.80	0.40	\$0.05							
140	145	0.90	0.50	0.15							
145	150	1.00	0.60	0.25							
150	160	1.10	0.75	0.40							
160	170	1.30	0.95	0.60	\$0.20						
170	180	1.50	1.15	0.75	0.40	\$0.05					
180	190	1.70	1.30	0.95	0.60	0.25					
190	200	1.90	1.50	1.15	0.80	0.40	\$0.05				
200	210	2.05	1.70	1.35	0.95	0.60	0.25				
210	220	2.25	1.90	1.55	1.15	0.80	0.45	\$0.05			
220	230	2.45	2.10	1.70	1.35	1.00	0.60	0.25			
230	240	2.65	2.25	1.90	1.55	1.20	0.80	0.45	\$0.10		
240	250	2.85	2.45	2.10	1.75	1.35	1.00	0.65	0.25		
250	260	3.05	2.65	2.30	1.90	1.55	1.20	0.85	0.45	\$0.10	
260	270	3.35	2.85	2.50	2.10	1.75	1.40	1.00	0.65	0.30	
270	280	3.65	3.10	2.65	2.30	1.95	1.55	1.20	0.85	0.50	\$0.10
280	290	3.95	3.35	2.85	2.50	2.15	1.75	1.40	1.05	0.65	0.30
290	300	4.25	3.65	3.10	2.70	2.30	1.95	1.60	1.20	0.85	0.50
300	310	4.60	4.00	3.40	2.85	2.50	2.15	1.80	1.40	1.05	0.30
310	320	4.90	4.30	3.70	3.10	2.70	2.35	1.95	1.60	1.25	0.85

WAGES	EXEMPTIONS CLAIMED										
	0	1	2	3	4	5	6	7	8	9	10
At Least	But Less Than										or more
\$320	\$330	\$5.20	\$4.60	\$4.00	\$3.40	\$2.90	\$2.50	\$2.15	\$1.80	\$1.45	\$1.05
330	340	5.50	4.90	4.30	3.70	3.15	2.70	2.35	2.00	1.60	1.25
340	350	5.80	5.20	4.60	4.05	3.45	2.90	2.55	2.15	1.80	1.45
350	360	6.15	5.55	4.95	4.35	3.75	3.15	2.75	2.35	2.00	1.65
360	370	6.45	5.85	5.25	4.65	4.05	3.45	2.90	2.55	2.20	1.80
370	380	6.75	6.15	5.55	4.95	4.35	3.75	3.20	2.75	2.40	2.00
380	390	7.05	6.45	5.85	5.25	4.65	4.10	3.50	2.95	2.55	2.20
390	400	7.40	6.75	6.15	5.60	5.00	4.40	3.80	3.20	2.75	2.40
400	410	7.80	7.10	6.50	5.90	5.30	4.70	4.10	3.50	2.95	2.60
410	420	8.15	7.45	6.80	6.20	5.60	5.00	4.40	3.80	3.20	2.75
420	430	8.55	7.80	7.10	6.50	5.90	5.30	4.70	4.10	3.55	2.95
430	440	8.90	8.20	7.50	6.80	6.20	5.65	5.05	4.45	3.85	3.25
440	450	9.25	8.55	7.85	7.15	6.55	5.95	5.35	4.75	4.15	3.55
450	460	9.65	8.95	8.20	7.50	6.85	6.25	5.65	5.05	4.45	3.85
460	470	10.00	9.30	8.60	7.90	7.15	6.55	5.95	5.35	4.75	4.15
470	480	10.40	9.65	8.95	8.25	7.55	6.85	6.25	5.65	5.10	4.50
480	490	10.75	10.05	9.35	8.60	7.90	7.20	6.60	6.00	5.40	4.80
490	500	11.10	10.40	9.70	9.00	8.30	7.55	6.90	6.30	5.70	5.10
500	510	11.50	10.80	10.05	9.35	8.65	7.95	7.20	6.60	6.00	5.40
510	520	11.85	11.15	10.45	9.75	9.00	8.30	7.60	6.90	6.30	5.70
520	530	12.25	11.50	10.80	10.10	9.40	8.70	7.95	7.25	6.65	6.05
530	540	12.60	11.90	11.20	10.45	9.75	9.05	8.35	7.60	6.95	6.35
540	550	12.95	12.25	11.55	10.85	10.15	9.40	8.70	8.00	7.30	6.65
550	560	13.35	12.65	11.90	11.20	10.50	9.80	9.05	8.35	7.65	6.95
560	570	13.70	13.00	12.30	11.60	10.85	10.15	9.45	8.75	8.00	7.30
570	580	14.10	13.35	12.65	11.95	11.25	10.55	9.80	9.10	8.40	7.70
580	590	14.45	13.75	13.05	12.30	11.60	10.90	10.20	9.45	8.75	8.05
590	600	14.85	14.10	13.40	12.70	12.00	11.25	10.55	9.85	9.15	8.40
600	610	15.25	14.50	13.75	13.05	12.35	11.65	10.90	10.20	9.50	8.80
610	620	15.65	14.90	14.15	13.45	12.70	12.00	11.30	10.60	9.85	9.15
620	630	16.05	15.30	14.55	13.80	13.10	12.40	11.65	10.95	10.25	9.55
630	640	16.40	15.65	14.90	14.15	13.45	12.75	12.05	11.30	10.60	9.90
640	650	16.80	16.05	15.30	14.55	13.85	13.10	12.40	11.70	11.00	10.25
650	660	17.20	16.45	15.70	14.95	14.20	13.50	12.75	12.05	11.35	10.65
660	670	17.60	16.85	16.10	15.35	14.60	13.85	13.15	12.45	11.70	11.00
670	680	18.00	17.25	16.50	15.75	15.00	14.25	13.50	12.80	12.10	11.40
680	690	18.35	17.60	16.85	16.10	15.35	14.60	13.90	13.15	12.45	11.75
690	700	18.75	18.00	17.25	16.50	15.75	15.00	14.25	13.55	12.85	12.10
700	710	19.15	18.40	17.65	16.90	16.15	15.40	14.65	13.90	13.20	12.50

(Continued on next page)



**City of NEW YORK - RESIDENT TAX  
MARRIED - WEEKLY  
Payroll Period**

Method 1

Table 1

WAGES		EXEMPTIONS CLAIMED																			
At Least	But Less Than	TAX TO BE WITHHELD																			
		0	1	2	3	4	5	6	7	8	9	10 or more									
\$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										
310	320	4.60	4.00	3.40	2.90	2.50	2.15	1.80	1.40	1.05	0.70										\$0.15 0.30

WAGES		EXEMPTIONS CLAIMED										
At Least	But Less Than	TAX TO BE WITHHELD										
		0	1	2	3	4	5	6	7	8	9	10 or more
\$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)



**City of New York - Resident Tax**  
**SINGLE**

**BIWEEKLY**  
Payroll Period

Method I

Table II

WAGES	EXEMPTIONS CLAIMED										
	0	1	2	3	4	5	6	7	8	9	10
At Least	But Less Than	TAX TO BE WITHHELD									
\$0	\$192	\$0.00									
192	196	0.05									
196	200	0.10									
200	210	0.25									
210	220	0.45									
220	230	0.60									
230	240	0.80	\$0.10								
240	250	1.00	0.25								
250	260	1.20	0.45								
260	270	1.40	0.65								
270	280	1.55	0.85	\$0.10							
280	290	1.75	1.05	0.30							
290	300	1.95	1.20	0.50							
300	320	2.25	1.50	0.75	\$0.05						
320	340	2.60	1.90	1.15	0.40						
340	360	3.00	2.25	1.55	0.80	\$0.05					
360	380	3.40	2.65	1.90	1.20	0.45					
380	400	3.75	3.05	2.30	1.55	0.85	\$0.10				
400	420	4.15	3.40	2.65	1.95	1.20	0.50				
420	440	4.50	3.80	3.05	2.30	1.60	0.85	\$0.15			
440	460	4.90	4.15	3.45	2.70	1.95	1.25	0.50			
460	480	5.30	4.55	3.80	3.10	2.35	1.60	0.90	\$0.15		
480	500	5.65	4.95	4.20	3.45	2.75	2.00	1.25	0.55		
500	520	6.10	5.30	4.95	3.85	3.10	2.40	1.65	0.90	\$0.20	
520	540	6.65	5.70	4.95	4.20	3.50	2.75	2.05	1.30	0.55	
540	560	7.30	6.15	5.35	4.60	3.85	3.15	2.40	1.70	0.95	\$0.20
560	580	7.90	6.70	5.70	5.00	4.25	3.50	2.80	2.05	1.35	0.60
580	600	8.55	7.35	6.20	5.35	4.65	3.90	3.15	2.45	1.70	1.00
600	620	9.15	7.95	6.75	5.75	5.00	4.30	3.55	2.80	2.10	1.35
620	640	9.75	8.60	7.40	6.25	5.40	4.65	3.95	3.20	2.45	1.75
											1.00

WAGES	EXEMPTIONS CLAIMED										
	0	1	2	3	4	5	6	7	8	9	10
At Least	But Less Than	TAX TO BE WITHHELD									
\$640	\$660	\$10.40	\$9.20	\$8.00	\$6.80	\$5.75	\$4.30	\$3.60	\$2.85	\$2.10	\$1.40
660	680	11.00	9.80	8.65	7.45	6.25	5.40	4.70	3.95	3.25	2.50
680	700	11.65	10.45	9.25	8.05	6.85	5.80	5.05	4.35	3.60	2.90
700	720	12.25	11.05	9.85	8.70	7.50	6.30	5.45	4.70	4.00	3.25
720	740	12.85	11.70	10.50	9.30	8.10	6.90	5.85	5.10	4.35	3.65
740	760	13.50	12.30	11.10	9.90	8.70	7.55	6.35	5.50	4.75	4.00
760	780	14.10	12.90	11.75	10.55	9.35	8.15	6.95	5.85	5.15	4.40
780	800	14.85	13.55	12.35	11.15	9.95	8.75	7.60	6.40	5.50	4.80
800	820	15.60	14.15	12.95	11.80	10.60	9.40	8.20	7.00	5.90	5.15
820	840	16.35	14.90	13.60	12.40	11.20	10.00	8.80	7.65	6.45	5.55
840	860	17.05	15.65	14.20	13.00	11.80	10.65	9.45	8.25	7.05	5.95
860	880	17.80	16.40	14.95	13.65	12.45	11.25	10.05	8.85	7.65	6.50
880	900	18.55	17.10	15.70	14.30	13.05	11.85	10.70	9.50	8.30	7.10
900	920	19.30	17.85	16.45	15.00	13.70	12.50	11.30	10.10	8.90	7.70
920	940	20.05	18.60	17.20	15.75	14.35	13.10	11.90	10.75	9.55	8.35
940	960	20.75	19.35	17.90	16.50	15.05	13.75	12.55	11.35	10.15	8.95
960	980	21.50	20.10	18.65	17.25	15.80	14.40	13.15	11.95	10.75	9.60
980	1,000	22.25	20.80	19.40	18.00	16.55	15.15	13.80	12.60	11.40	10.20
1,000	1,020	23.00	21.55	20.15	18.70	17.30	15.85	14.45	13.20	12.00	10.80
1,020	1,040	23.75	22.30	20.90	19.45	18.05	16.60	15.20	13.85	12.65	11.45
1,040	1,060	24.45	23.05	21.60	20.20	18.75	17.35	15.95	14.50	13.25	12.05
1,060	1,080	25.20	23.80	22.35	20.95	19.50	18.10	16.65	15.25	13.85	12.70
1,080	1,100	25.95	24.50	23.10	21.70	20.25	18.85	17.40	16.00	14.55	13.30
1,100	1,120	26.70	25.25	23.85	22.40	21.00	19.55	18.15	16.70	15.30	14.00
1,120	1,140	27.45	26.00	24.60	23.15	21.75	20.30	18.90	17.45	16.05	14.60
1,140	1,160	28.15	26.75	25.30	23.90	22.45	21.05	19.65	18.20	16.80	15.35
1,160	1,180	28.95	27.50	26.05	24.65	23.20	21.80	20.35	18.95	17.50	16.10
1,180	1,200	29.70	28.20	26.80	25.40	23.95	22.55	21.10	19.70	18.25	16.85
1,200	1,220	30.50	29.00	27.55	26.10	24.70	23.25	21.85	20.40	19.00	17.60
1,220	1,240	31.30	29.80	28.30	26.85	25.45	24.00	22.60	21.15	19.75	18.30
1,240	1,260	32.05	30.55	29.05	27.60	26.15	24.75	23.35	21.90	20.50	19.05
1,260	1,280	32.85	31.35	29.85	28.35	26.90	25.50	24.05	22.65	21.20	19.80
1,280	1,300	33.60	32.10	30.60	29.10	27.65	26.25	24.80	23.40	21.95	20.55
1,300	1,320	34.40	32.90	31.40	29.90	28.40	26.95	25.55	24.10	22.70	21.30
1,320	1,340	35.20	33.70	32.20	30.70	29.20	27.70	26.30	24.85	23.45	22.00
1,340	1,360	35.95	34.45	32.95	31.45	29.95	28.45	27.05	25.60	24.20	22.75
1,360	1,380	36.75	35.25	33.75	32.25	30.75	29.25	27.75	26.35	24.90	23.50
1,380	1,400	37.50	36.00	34.50	33.00	31.50	30.00	28.50	27.10	25.65	24.25
1,400	1,420	38.30	36.80	35.30	33.80	32.30	30.80	29.30	27.80	26.40	25.00

(Continued on next page)







Table with columns for WAGES, EXEMPTIONS CLAIMED, and TAX TO BE WITHHELD. The table is split into two main sections, one for WAGES from \$1,440 to \$2,180 and another for WAGES from \$2,200 to \$2,920. Each section includes a grid of 10 columns representing different wage levels. A separate section at the bottom provides the 4.00% (0.040) of the excess over \$2,920 plus: for wages from \$2,920 & OVER.

Method I

City of NEW YORK - RESIDENT TAX  
MARRIED - BIWEEKLY  
Payroll Period

Table II

T-25

# City of NEW YORK - RESIDENT TAX SINGLE - SEMIMONTHLY

Payroll Period

Method I

Table III

WAGES		EXEMPTIONS CLAIMED										
		TAX TO BE WITHHELD										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more
\$0	\$209	\$0.00										
209	220	0.10										
220	230	0.30										
230	240	0.50										
240	250	0.70										
250	260	0.90	\$0.10									
260	270	1.10	0.30									
270	280	1.25	0.50									
280	290	1.45	0.65									
290	300	1.65	0.85	\$0.05								
300	320	1.95	1.15	0.35								
320	340	2.30	1.50	0.75								
340	360	2.70	1.90	1.10	\$0.30							
360	380	3.05	2.30	1.50	0.70							
380	400	3.45	2.65	1.85	1.10	\$0.30						
400	420	3.85	3.05	2.25	1.45	0.65						
420	440	4.20	3.40	2.65	1.85	1.05	\$0.25					
440	460	4.60	3.80	3.00	2.20	1.45	0.65					
460	480	4.95	4.20	3.40	2.60	1.80	1.00	\$0.20				
480	500	5.35	4.55	3.75	3.00	2.20	1.40	0.60				
500	520	5.75	4.95	4.15	3.35	2.55	1.75	1.00	\$0.20			
520	540	6.10	5.30	4.55	3.75	2.95	2.15	1.35	0.55			
540	560	6.55	5.70	4.90	4.10	3.35	2.55	1.75	0.95	\$0.15		
560	580	7.10	6.10	5.30	4.50	3.70	2.90	2.10	1.35	0.55		
580	600	7.70	6.50	5.65	4.90	4.10	3.30	2.50	1.70	0.90	\$0.15	
600	620	8.35	7.05	6.05	5.25	4.45	3.65	2.90	2.10	1.30	0.50	
620	640	8.95	7.65	6.45	5.65	4.85	4.05	3.25	2.45	1.70	0.90	\$0.10
640	660	9.60	8.30	7.00	6.00	5.25	4.45	3.65	2.85	2.05	1.25	0.50
660	680	10.20	8.90	7.60	6.40	5.60	4.80	4.00	3.25	2.45	1.65	0.85
680	700	10.80	9.55	8.25	6.95	6.00	5.20	4.40	3.60	2.80	2.05	1.25
700	720	11.45	10.15	8.85	7.55	6.40	5.55	4.80	4.00	3.20	2.40	1.60
720	740	12.05	10.75	9.50	8.20	6.90	5.95	5.15	4.35	3.60	2.80	2.00
740	760	12.70	11.40	10.10	8.80	7.50	6.35	5.55	4.75	3.95	3.15	2.40
760	780	13.30	12.00	10.70	9.40	8.15	6.85	5.90	5.15	4.35	3.55	2.75
780	800	13.90	12.65	11.35	10.05	8.75	7.45	6.30	5.50	4.70	3.95	3.15
800	820	14.55	13.25	11.95	10.65	9.35	8.10	6.80	5.90	5.10	4.30	3.50
820	840	15.15	13.85	12.60	11.30	10.00	8.70	7.40	6.25	5.50	4.70	3.90
840	860	15.85	14.50	13.20	11.90	10.60	9.30	8.05	6.80	5.85	5.05	4.30
860	880	16.60	15.10	13.80	12.50	11.25	9.95	8.65	7.35	6.25	5.45	4.65
\$880	\$900	\$17.35	\$15.80	\$14.45	\$13.15	\$11.85	\$10.55	\$9.25	\$8.00	\$6.75	\$5.85	\$5.05
900	920	18.10	16.55	15.05	13.75	12.45	11.20	9.90	8.60	7.30	6.20	5.40
920	940	18.85	17.30	15.75	14.40	13.10	11.80	10.50	9.20	7.95	6.70	5.80
940	960	19.55	18.05	16.50	15.00	13.70	12.40	11.15	9.85	8.55	7.25	6.20
960	980	20.30	18.75	17.20	15.70	14.35	13.05	11.75	10.45	9.15	7.85	6.65
980	1,000	21.05	19.50	17.95	16.40	14.95	13.65	12.35	11.10	9.80	8.50	7.20
1,000	1,020	21.80	20.25	18.70	17.15	15.60	14.30	13.00	11.70	10.40	9.10	7.80
1,020	1,040	22.55	21.00	19.45	17.90	16.35	14.90	13.60	12.30	11.05	9.75	8.45
1,040	1,060	23.25	21.75	20.20	18.65	17.10	15.55	14.25	12.95	11.65	10.35	9.05
1,060	1,080	24.00	22.45	20.90	19.40	17.85	16.30	14.85	13.55	12.25	10.95	9.70
1,080	1,100	24.75	23.20	21.65	20.10	18.60	17.05	15.50	14.20	12.90	11.60	10.30
1,100	1,120	25.50	23.95	22.40	20.85	19.30	17.80	16.25	14.80	13.50	12.20	10.90
1,120	1,140	26.25	24.70	23.15	21.60	20.05	18.50	17.00	15.45	14.15	12.85	11.55
1,140	1,160	26.95	25.45	23.90	22.35	20.80	19.25	17.70	16.20	14.75	13.45	12.15
1,160	1,180	27.70	26.15	24.60	23.10	21.55	20.00	18.45	16.90	15.35	14.05	12.80
1,180	1,200	28.45	26.90	25.35	23.80	22.30	20.75	19.20	17.65	16.10	14.70	13.40
1,200	1,220	29.20	27.65	26.10	24.55	23.00	21.50	19.95	18.40	16.85	15.30	14.00
1,220	1,240	29.95	28.40	26.85	25.30	23.75	22.20	20.70	19.15	17.60	16.05	14.65
1,240	1,260	30.65	29.15	27.60	26.05	24.50	22.95	21.40	19.90	18.35	16.80	15.25
1,260	1,280	31.45	29.85	28.30	26.80	25.25	23.70	22.15	20.60	19.05	17.55	16.00
1,280	1,300	32.25	30.60	29.05	27.50	26.00	24.45	22.90	21.35	19.80	18.25	16.75
1,300	1,320	33.00	31.40	29.80	28.25	26.70	25.20	23.65	22.10	20.55	19.00	17.45
1,320	1,340	33.80	32.15	30.55	29.00	27.45	25.90	24.40	22.85	21.30	19.75	18.20
1,340	1,360	34.55	32.95	31.30	29.75	28.20	26.65	25.10	23.60	22.05	20.50	18.95
1,360	1,380	35.35	33.70	32.10	30.50	28.95	27.40	25.85	24.30	22.75	21.25	19.70
1,380	1,400	36.15	34.50	32.90	31.25	29.70	28.15	26.60	25.05	23.50	21.95	20.45
1,400	1,420	36.90	35.30	33.65	32.05	30.40	28.90	27.35	25.80	24.25	22.70	21.15
1,420	1,440	37.70	36.05	34.45	32.80	31.20	29.60	28.10	26.55	25.00	23.45	21.90
1,440	1,460	38.45	36.85	35.20	33.60	31.95	30.35	28.80	27.30	25.75	24.20	22.65
1,460	1,480	39.25	37.60	36.00	34.35	32.75	31.10	29.55	28.00	26.45	24.95	23.40
1,480	1,500	40.05	38.40	36.80	35.15	33.55	31.90	30.30	28.75	27.20	25.65	24.15
1,500	1,520	40.80	39.20	37.55	35.95	34.30	32.70	31.05	29.50	27.95	26.40	24.85
1,520	1,540	41.60	39.95	38.35	36.70	35.10	33.45	31.85	30.25	28.70	27.15	25.60
1,540	1,560	42.35	40.75	39.10	37.50	35.85	34.25	32.60	31.00	29.45	27.90	26.35
1,560	1,580	43.15	41.50	39.90	38.25	36.65	35.00	33.40	31.75	30.15	28.65	27.10
1,580	1,600	43.95	42.30	40.70	39.05	37.45	35.80	34.20	32.55	30.95	29.35	27.85
1,600	1,620	44.70	43.10	41.45	40.60	38.20	36.60	34.95	33.35	31.70	30.10	28.55
1,620	1,640	45.50	43.85	42.25	40.80	39.00	37.35	35.75	34.10	32.50	30.85	29.30
1,640	1,660	46.25	44.65	43.00	41.40	39.75	38.15	36.50	34.90	33.25	31.65	30.05

(Continued on next page)



**City of NEW YORK - RESIDENT TAX  
MARRIED - SEMIMONTHLY  
Payroll Period**

Method I

Table III

WAGES		EXEMPTIONS CLAIMED										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		TAX TO BE WITHHELD										
\$0	\$210	\$0.00										
210	220	0.00										
220	230	0.00										
230	240	0.10										
240	250	0.30										
250	260	0.50										
260	270	0.70										
270	280	0.85	\$0.10									
280	290	1.05	0.25									
290	300	1.25	0.45									
300	320	1.55	0.75									
320	340	1.90	1.10	\$0.35								
340	360	2.30	1.50	0.70								
360	380	2.70	1.90	1.10	\$0.30							
380	400	3.05	2.25	1.45	0.70							
400	420	3.45	2.65	1.85	1.05	\$0.25						
420	440	3.80	3.00	2.25	1.45	0.65						
440	460	4.20	3.40	2.60	1.80	1.05	\$0.25					
460	480	4.60	3.80	3.00	2.20	1.40	0.60	\$0.20				
480	500	4.95	4.15	3.35	2.60	1.80	1.00	1.00				
500	520	5.35	4.55	3.75	2.95	2.15	1.40	0.60				
520	540	5.70	4.90	4.15	3.35	2.55	1.75	0.95	\$0.15			
540	560	6.10	5.30	4.50	3.70	2.95	2.15	1.35	0.55			
560	580	6.55	5.70	4.90	4.10	3.30	2.50	1.75	0.95	\$0.15		
580	600	7.05	6.05	5.25	4.50	3.70	2.90	2.10	1.30	0.50		
600	620	7.70	6.50	5.65	4.85	4.05	3.30	2.50	1.70	0.90	\$0.10	
620	640	8.30	7.00	6.05	5.25	4.45	3.65	2.85	2.05	1.30	0.50	
640	660	8.95	7.65	6.45	5.60	4.85	4.05	3.25	2.45	1.65	0.85	\$0.10
660	680	9.55	8.25	6.95	6.00	5.20	4.40	3.65	2.85	2.05	1.25	0.45
680	700	10.15	8.90	7.60	6.40	5.60	4.80	4.00	3.20	2.40	1.65	0.85
700	720	10.80	9.50	8.20	6.95	5.95	5.20	4.40	3.60	2.80	2.00	1.20
720	740	11.40	10.10	8.85	7.55	6.35	5.55	4.75	3.95	3.20	2.40	1.60
740	760	12.05	10.75	9.45	8.15	6.90	5.95	5.15	4.35	3.55	2.75	2.00
760	780	12.65	11.35	10.05	8.80	7.50	6.30	5.55	4.75	3.95	3.15	2.35
780	800	13.25	12.00	10.70	9.40	8.10	6.85	5.90	5.10	4.30	3.55	2.75
800	820	13.90	12.60	11.30	10.00	8.75	7.45	6.30	5.50	4.70	3.90	3.10
820	840	14.50	13.20	11.95	10.65	9.35	8.05	6.80	5.85	5.10	4.30	3.50
840	860	15.15	13.85	12.55	11.25	9.95	8.70	7.40	6.25	5.45	4.65	3.90
860	880	15.85	14.45	13.15	11.90	10.60	9.30	8.00	6.75	5.85	5.05	4.25

  

WAGES		EXEMPTIONS CLAIMED										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		TAX TO BE WITHHELD										
\$880	\$900	\$16.60	\$15.10	\$13.80	\$12.50	\$11.20	\$9.90	\$8.60	\$7.35	\$6.20	\$5.45	\$4.65
900	920	17.30	15.75	14.40	13.10	11.85	10.55	9.25	7.95	6.70	5.80	5.00
920	940	18.05	16.50	15.05	13.75	12.45	11.15	9.85	8.55	7.30	6.20	5.40
940	960	18.80	17.25	15.70	14.35	13.05	11.80	10.50	9.20	7.90	6.65	5.80
960	980	19.55	18.00	16.45	15.00	13.70	12.40	11.10	9.80	8.50	7.25	6.15
980	1,000	20.30	18.75	17.20	15.65	14.30	13.00	11.70	10.45	9.15	7.85	6.60
1,000	1,020	21.00	19.45	17.95	16.40	14.95	13.65	12.35	11.05	9.75	8.45	7.20
1,020	1,040	21.75	20.20	18.65	17.15	15.60	14.25	12.95	11.65	10.40	9.10	7.80
1,040	1,060	22.50	20.95	19.40	17.85	16.35	14.90	13.60	12.30	11.00	9.70	8.40
1,060	1,080	23.25	21.70	20.15	18.60	17.05	15.55	14.20	12.90	11.60	10.35	9.05
1,080	1,100	24.00	22.45	20.90	19.35	17.80	16.25	14.80	13.55	12.25	10.95	9.65
1,100	1,120	24.70	23.15	21.65	20.10	18.55	17.00	15.45	14.15	12.85	11.55	10.30
1,120	1,140	25.45	23.90	22.35	20.85	19.30	17.75	16.20	14.75	13.50	12.20	10.90
1,140	1,160	26.20	24.65	23.10	21.55	20.05	18.50	16.95	15.40	14.10	12.80	11.50
1,160	1,180	26.95	25.40	23.85	22.30	20.75	19.25	17.70	16.15	14.70	13.45	12.15
1,180	1,200	27.70	26.15	24.60	23.05	21.50	19.95	18.45	16.90	15.35	14.05	12.75
1,200	1,220	28.40	26.85	25.35	23.80	22.25	20.70	19.15	17.60	16.10	14.65	13.40
1,220	1,240	29.15	27.60	26.05	24.55	23.00	21.45	19.90	18.35	16.80	15.30	14.00
1,240	1,260	29.90	28.35	26.80	25.25	23.75	22.20	20.65	19.10	17.55	16.00	14.60
1,260	1,280	30.65	29.10	27.55	26.00	24.45	22.95	21.40	19.85	18.30	17.50	15.25
1,280	1,300	31.40	29.85	28.30	26.75	25.20	23.65	22.15	20.60	19.05	17.70	15.95
1,300	1,320	32.20	30.55	29.05	27.50	25.95	24.40	22.85	21.30	19.80	18.25	16.70
1,320	1,340	32.95	31.35	29.75	28.25	26.70	25.15	23.60	22.05	20.50	19.00	17.45
1,340	1,360	33.75	32.15	30.50	28.95	27.45	25.90	24.35	22.80	21.25	19.70	18.20
1,360	1,380	34.55	32.90	31.30	29.70	28.15	26.65	25.10	23.55	22.00	20.45	18.90
1,380	1,400	35.30	33.70	32.05	30.45	28.90	27.35	26.85	24.30	22.75	21.20	19.65
1,400	1,420	36.10	34.45	32.85	31.20	29.65	28.10	26.55	25.00	23.50	21.95	20.40
1,420	1,440	36.85	35.25	33.60	32.00	30.40	28.85	27.30	25.75	24.20	22.70	21.15
1,440	1,460	37.65	36.05	34.40	32.80	31.15	29.60	28.05	26.50	25.00	23.40	21.90
1,460	1,480	38.45	36.80	35.20	33.55	31.95	30.35	28.80	27.25	25.70	24.15	22.60
1,480	1,500	39.20	37.60	35.95	34.35	32.70	31.10	29.55	28.00	26.45	24.90	23.35
1,500	1,520	40.00	38.35	36.75	35.10	33.50	31.85	30.25	28.70	27.20	25.65	24.10
1,520	1,540	40.75	39.15	37.50	35.90	34.25	32.65	31.00	29.45	27.90	26.40	24.85
1,540	1,560	41.55	39.95	38.30	36.70	35.05	33.45	31.80	30.20	28.65	27.10	25.60
1,560	1,580	42.35	40.70	39.10	37.45	35.85	34.20	32.60	30.95	29.40	27.85	26.30
1,580	1,600	43.10	41.50	39.85	38.25	36.60	35.00	33.35	31.75	30.15	28.60	27.05
1,600	1,620	43.90	42.25	40.65	39.00	37.40	35.75	34.15	32.50	30.90	29.35	27.80
1,620	1,640	44.65	43.05	41.40	39.80	38.15	36.55	34.90	33.30	31.65	30.10	28.55
1,640	1,660	45.45	43.85	42.20	40.60	38.95	37.35	35.70	34.10	32.45	30.85	29.30

(Continued on next page)













**City of NEW YORK - RESIDENT TAX  
SINGLE - DAILY**

Method I

Payroll Period

Table V

At Least	WAGES But Less Than	EXEMPTIONS CLAIMED TAX TO BE WITHHELD																			
		0	1	2	3	4	5	6	7	8	9 or more	10 or more									
\$0	\$5	\$0.00																			
5	10	0.00																			
10	15	0.00																			
15	19	0.00																			
19	23	0.05																			
23	24	0.10																			
24	25	0.10	\$0.05																		
25	26	0.10	0.05																		
26	27	0.15	0.05																		
27	28	0.15	0.10																		
28	29	0.20	0.10	\$0.05																	
29	30	0.20	0.10	0.05																	
30	31	0.20	0.15	0.05																	
31	32	0.25	0.15	0.10																	
32	33	0.25	0.20	0.10	\$0.05																
33	34	0.25	0.20	0.10	0.05																
34	35	0.30	0.20	0.15	0.05																
35	36	0.30	0.25	0.15	0.10																
36	37	0.35	0.25	0.20	0.10	\$0.05															
37	38	0.35	0.25	0.20	0.15	0.05															
38	39	0.35	0.30	0.20	0.15	0.05															
39	40	0.40	0.30	0.25	0.15	0.10															
40	41	0.40	0.35	0.25	0.20	0.10	\$0.05														
41	42	0.40	0.35	0.30	0.20	0.15	0.05														
42	43	0.45	0.35	0.30	0.20	0.15	0.10														
43	44	0.45	0.40	0.30	0.25	0.15	0.10														
44	45	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05													
45	46	0.50	0.45	0.35	0.30	0.20	0.15	0.05													
46	47	0.50	0.45	0.35	0.30	0.25	0.15	0.10													
47	48	0.55	0.45	0.40	0.30	0.25	0.15	0.10	\$0.05												
48	49	0.55	0.50	0.40	0.35	0.25	0.20	0.10	0.05												
49	50	0.60	0.50	0.45	0.35	0.30	0.20	0.15	0.05												
50	52	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10												
52	54	0.65	0.55	0.50	0.40	0.35	0.30	0.20	0.15	\$0.05											
54	56	0.75	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10											
56	58	0.80	0.65	0.55	0.50	0.45	0.35	0.30	0.20	0.15	\$0.05										
58	60	0.85	0.75	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10										
60	62	0.90	0.80	0.70	0.55	0.50	0.45	0.35	0.30	0.20	0.15	0.10									
62	64	1.00	0.85	0.75	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10	\$0.05								

At Least	WAGES But Less Than	EXEMPTIONS CLAIMED TAX TO BE WITHHELD										
		0	1	2	3	4	5	6	7	8	9 or more	10 or more
\$64	\$66	\$1.05	\$0.90	\$0.80	\$0.70	\$0.60	\$0.50	\$0.45	\$0.35	\$0.30	\$0.20	\$0.15
66	68	1.10	1.00	0.85	0.75	0.65	0.55	0.45	0.40	0.30	0.25	0.20
68	70	1.15	1.05	0.90	0.80	0.70	0.60	0.50	0.45	0.35	0.30	0.20
70	72	1.25	1.10	1.00	0.85	0.75	0.65	0.55	0.45	0.40	0.35	0.25
72	74	1.30	1.15	1.05	0.95	0.80	0.70	0.60	0.50	0.45	0.35	0.30
74	76	1.35	1.25	1.10	1.00	0.85	0.75	0.65	0.55	0.50	0.40	0.35
76	78	1.40	1.30	1.15	1.05	0.95	0.80	0.70	0.60	0.50	0.45	0.35
78	80	1.50	1.35	1.25	1.10	1.00	0.90	0.75	0.65	0.55	0.50	0.40
80	82	1.55	1.40	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50	0.45
82	84	1.65	1.50	1.35	1.25	1.10	1.00	0.90	0.75	0.65	0.55	0.50
84	86	1.70	1.55	1.40	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50
86	88	1.80	1.65	1.50	1.35	1.25	1.15	1.00	0.90	0.75	0.65	0.55
88	90	1.85	1.70	1.55	1.45	1.30	1.20	1.05	0.95	0.85	0.70	0.60
90	92	1.95	1.80	1.65	1.50	1.35	1.25	1.15	1.00	0.90	0.75	0.65
92	94	2.00	1.85	1.70	1.60	1.45	1.30	1.20	1.05	0.95	0.85	0.70
94	96	2.10	1.95	1.80	1.65	1.50	1.35	1.25	1.15	1.00	0.90	0.80
96	98	2.15	2.00	1.85	1.70	1.60	1.45	1.30	1.20	1.10	0.95	0.85
98	100	2.20	2.10	1.95	1.80	1.65	1.50	1.40	1.25	1.15	1.00	0.90
100	102	2.30	2.15	2.00	1.85	1.75	1.60	1.45	1.30	1.20	1.10	0.95
102	104	2.35	2.25	2.10	1.95	1.80	1.65	1.50	1.40	1.25	1.15	1.00
104	106	2.45	2.30	2.15	2.00	1.90	1.75	1.60	1.45	1.35	1.20	1.10
106	108	2.50	2.40	2.25	2.10	1.95	1.80	1.65	1.50	1.40	1.25	1.15
108	110	2.60	2.45	2.30	2.15	2.05	1.90	1.75	1.60	1.45	1.35	1.20
110	112	2.65	2.55	2.40	2.25	2.10	1.95	1.80	1.65	1.55	1.40	1.25
112	114	2.75	2.60	2.45	2.30	2.15	2.05	1.90	1.75	1.60	1.45	1.35
114	116	2.80	2.65	2.55	2.40	2.25	2.10	1.95	1.80	1.70	1.55	1.40
116	118	2.90	2.75	2.60	2.45	2.30	2.20	2.05	1.90	1.75	1.60	1.45
118	120	2.95	2.80	2.70	2.55	2.40	2.25	2.10	1.95	1.85	1.70	1.55
120	122	3.05	2.90	2.75	2.60	2.45	2.35	2.20	2.05	1.90	1.75	1.60
122	124	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.10	1.95	1.85	1.70
124	126	3.20	3.05	2.90	2.75	2.60	2.50	2.35	2.20	2.05	1.90	1.75
126	128	3.30	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.10	2.00	1.85
128	130	3.35	3.20	3.05	2.90	2.75	2.60	2.50	2.35	2.20	2.05	1.90
130	132	3.45	3.30	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.15	2.00
132	134	3.50	3.35	3.20	3.05	2.90	2.75	2.65	2.50	2.35	2.20	2.05
134	136	3.60	3.45	3.30	3.15	3.00	2.85	2.70	2.55	2.40	2.30	2.15
136	138	3.65	3.50	3.35	3.20	3.05	2.90	2.80	2.65	2.50	2.35	2.20
138	140	3.75	3.60	3.45	3.30	3.15	3.00	2.85	2.70	2.55	2.40	2.30
140	142	3.85	3.70	3.55	3.40	3.25	3.10	2.95	2.80	2.65	2.50	2.35

(Continued on next page)



**City of NEW YORK - RESIDENT TAX  
MARRIED - DAILY**

Payroll Period

Method I

Table V

WAGES		EXEMPTIONS CLAIMED										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more
		TAX TO BE WITHHELD										
\$0	\$10	\$0.00										
10	20	0.00										
20	21	0.00										
21	22	0.00										
22	23	0.05										
23	24	0.05										
24	25	0.05										
25	26	0.10										
26	27	0.10	\$0.05									
27	28	0.10	0.05									
28	29	0.15	0.05									
29	30	0.15	0.10									
30	31	0.20	0.10	\$0.05								
31	32	0.20	0.10	0.05								
32	33	0.20	0.15	0.05								
33	34	0.25	0.15	0.10								
34	35	0.25	0.20	0.10	\$0.05							
35	36	0.25	0.20	0.15	0.05							
36	37	0.30	0.20	0.15	0.05							
37	38	0.30	0.25	0.15	0.10							
38	39	0.35	0.25	0.20	0.10	\$0.05						
39	40	0.35	0.30	0.20	0.15	0.05						
40	41	0.35	0.30	0.20	0.15	0.10						
41	42	0.40	0.30	0.25	0.15	0.10						
42	43	0.40	0.35	0.25	0.20	0.10	\$0.05					
43	44	0.40	0.35	0.30	0.20	0.15	0.05					
44	45	0.45	0.35	0.30	0.20	0.15	0.10					
45	46	0.45	0.40	0.30	0.25	0.15	0.10					
46	47	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05				
47	48	0.50	0.45	0.35	0.30	0.20	0.15	0.05				
48	49	0.50	0.45	0.35	0.30	0.25	0.15	0.10				
49	50	0.55	0.45	0.40	0.30	0.25	0.15	0.10	\$0.05			
50	52	0.55	0.50	0.40	0.35	0.25	0.20	0.15	0.05			
52	54	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10			
54	56	0.65	0.55	0.50	0.40	0.35	0.30	0.20	\$0.05			
56	58	0.75	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10		
58	60	0.80	0.65	0.55	0.50	0.45	0.35	0.30	0.20	0.15	\$0.05	
60	62	0.85	0.75	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10	\$0.05
62	64	0.90	0.80	0.70	0.60	0.50	0.45	0.35	0.30	0.20	0.15	0.05

WAGES		EXEMPTIONS CLAIMED										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more
		TAX TO BE WITHHELD										
\$64	\$66	\$1.00	\$0.88	\$0.75	\$0.65	\$0.55	\$0.45	\$0.40	\$0.30	\$0.25	\$0.20	\$0.10
66	68	1.05	0.90	0.80	0.70	0.60	0.50	0.45	0.35	0.30	0.20	0.15
68	70	1.10	1.00	0.85	0.75	0.65	0.55	0.45	0.40	0.30	0.25	0.20
70	72	1.15	1.05	0.95	0.80	0.70	0.60	0.50	0.45	0.35	0.30	0.20
72	74	1.25	1.10	1.00	0.85	0.75	0.65	0.55	0.45	0.40	0.35	0.25
74	76	1.30	1.15	1.05	0.95	0.80	0.70	0.60	0.50	0.45	0.35	0.30
76	78	1.35	1.25	1.10	1.00	0.85	0.75	0.65	0.55	0.50	0.40	0.35
78	80	1.40	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50	0.45	0.35
80	82	1.50	1.35	1.25	1.10	1.00	0.90	0.75	0.65	0.55	0.50	0.40
82	84	1.55	1.40	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50	0.45
84	86	1.65	1.50	1.35	1.25	1.10	1.00	0.90	0.75	0.65	0.55	0.50
86	88	1.70	1.55	1.40	1.30	1.20	1.05	0.95	0.85	0.70	0.60	0.50
88	90	1.80	1.65	1.50	1.35	1.25	1.15	1.00	0.90	0.75	0.65	0.55
90	92	1.85	1.70	1.55	1.45	1.30	1.20	1.05	0.95	0.85	0.70	0.60
92	94	1.95	1.80	1.65	1.50	1.35	1.25	1.15	1.00	0.90	0.75	0.65
94	96	2.00	1.85	1.70	1.60	1.45	1.30	1.20	1.10	0.95	0.85	0.70
96	98	2.10	1.95	1.80	1.65	1.50	1.40	1.25	1.15	1.00	0.90	0.80
98	100	2.15	2.00	1.85	1.75	1.60	1.45	1.30	1.20	1.10	0.95	0.85
100	102	2.25	2.10	1.95	1.80	1.65	1.50	1.40	1.25	1.15	1.00	0.90
102	104	2.30	2.15	2.00	1.85	1.75	1.60	1.45	1.30	1.20	1.10	0.95
104	106	2.40	2.25	2.10	1.95	1.80	1.65	1.50	1.40	1.25	1.15	1.05
106	108	2.45	2.30	2.15	2.00	1.90	1.75	1.60	1.45	1.35	1.20	1.10
108	110	2.50	2.40	2.25	2.10	1.95	1.80	1.65	1.55	1.40	1.25	1.15
110	112	2.60	2.45	2.30	2.15	2.05	1.90	1.75	1.60	1.45	1.35	1.20
112	114	2.65	2.55	2.40	2.25	2.10	1.95	1.80	1.70	1.55	1.40	1.30
114	116	2.75	2.60	2.45	2.30	2.20	2.05	1.90	1.75	1.60	1.45	1.35
116	118	2.80	2.70	2.55	2.40	2.25	2.10	1.95	1.80	1.70	1.55	1.40
118	120	2.90	2.75	2.60	2.45	2.30	2.20	2.05	1.90	1.75	1.60	1.45
120	122	2.95	2.85	2.70	2.55	2.40	2.25	2.10	1.95	1.85	1.70	1.55
122	124	3.05	2.90	2.75	2.60	2.45	2.35	2.20	2.05	1.90	1.75	1.60
124	126	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.10	2.00	1.85	1.70
126	128	3.20	3.05	2.90	2.75	2.60	2.50	2.35	2.20	2.05	1.90	1.75
128	130	3.30	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.10	2.00	1.85
130	132	3.35	3.20	3.05	2.90	2.75	2.65	2.50	2.35	2.20	2.05	1.90
132	134	3.45	3.30	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.15	2.00
134	136	3.50	3.35	3.20	3.05	2.90	2.75	2.65	2.50	2.35	2.20	2.05
136	138	3.60	3.45	3.30	3.15	3.00	2.85	2.70	2.55	2.40	2.30	2.15
138	140	3.70	3.55	3.40	3.25	3.10	2.95	2.80	2.65	2.50	2.35	2.20
140	142	3.75	3.60	3.45	3.30	3.15	3.00	2.85	2.70	2.55	2.45	2.30

(Continued on next page)



## 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

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

**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, \$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
<b>\$1</b>	\$0.02	<b>\$51</b>	\$0.97	<b>\$101</b>	\$1.92	<b>\$151</b>	\$2.87	<b>\$201</b>	\$4.33	<b>\$251</b>	\$5.88
<b>2</b>	0.04	<b>52</b>	0.99	<b>102</b>	1.94	<b>152</b>	2.89	<b>202</b>	4.36	<b>252</b>	5.91
<b>3</b>	0.06	<b>53</b>	1.01	<b>103</b>	1.96	<b>153</b>	2.91	<b>203</b>	4.39	<b>253</b>	5.94
<b>4</b>	0.08	<b>54</b>	1.03	<b>104</b>	1.98	<b>154</b>	2.93	<b>204</b>	4.43	<b>254</b>	5.98
<b>5</b>	0.10	<b>55</b>	1.05	<b>105</b>	2.00	<b>155</b>	2.95	<b>205</b>	4.46	<b>255</b>	6.01
<b>6</b>	0.11	<b>56</b>	1.06	<b>106</b>	2.01	<b>156</b>	2.98	<b>206</b>	4.49	<b>256</b>	6.04
<b>7</b>	0.13	<b>57</b>	1.08	<b>107</b>	2.03	<b>157</b>	3.01	<b>207</b>	4.52	<b>257</b>	6.07
<b>8</b>	0.15	<b>58</b>	1.10	<b>108</b>	2.05	<b>158</b>	3.03	<b>208</b>	4.55	<b>258</b>	6.10
<b>9</b>	0.17	<b>59</b>	1.12	<b>109</b>	2.07	<b>159</b>	3.06	<b>209</b>	4.58	<b>259</b>	6.13
<b>10</b>	0.19	<b>60</b>	1.14	<b>110</b>	2.09	<b>160</b>	3.09	<b>210</b>	4.61	<b>260</b>	6.16
<b>11</b>	0.21	<b>61</b>	1.16	<b>111</b>	2.11	<b>161</b>	3.11	<b>211</b>	4.64	<b>261</b>	6.19
<b>12</b>	0.23	<b>62</b>	1.18	<b>112</b>	2.13	<b>162</b>	3.14	<b>212</b>	4.67	<b>262</b>	6.22
<b>13</b>	0.25	<b>63</b>	1.20	<b>113</b>	2.15	<b>163</b>	3.17	<b>213</b>	4.70	<b>263</b>	6.25
<b>14</b>	0.27	<b>64</b>	1.22	<b>114</b>	2.17	<b>164</b>	3.19	<b>214</b>	4.74	<b>264</b>	6.29
<b>15</b>	0.29	<b>65</b>	1.24	<b>115</b>	2.19	<b>165</b>	3.22	<b>215</b>	4.77	<b>265</b>	6.32
<b>16</b>	0.30	<b>66</b>	1.25	<b>116</b>	2.20	<b>166</b>	3.25	<b>216</b>	4.80	<b>266</b>	6.35
<b>17</b>	0.32	<b>67</b>	1.27	<b>117</b>	2.22	<b>167</b>	3.27	<b>217</b>	4.83	<b>267</b>	6.38
<b>18</b>	0.34	<b>68</b>	1.29	<b>118</b>	2.24	<b>168</b>	3.31	<b>218</b>	4.86	<b>268</b>	6.41
<b>19</b>	0.36	<b>69</b>	1.31	<b>119</b>	2.26	<b>169</b>	3.34	<b>219</b>	4.89	<b>269</b>	6.44
<b>20</b>	0.38	<b>70</b>	1.33	<b>120</b>	2.28	<b>170</b>	3.37	<b>220</b>	4.92	<b>270</b>	6.47
<b>21</b>	0.40	<b>71</b>	1.35	<b>121</b>	2.30	<b>171</b>	3.40	<b>221</b>	4.95	<b>271</b>	6.50
<b>22</b>	0.42	<b>72</b>	1.37	<b>122</b>	2.32	<b>172</b>	3.43	<b>222</b>	4.98	<b>272</b>	6.53
<b>23</b>	0.44	<b>73</b>	1.39	<b>123</b>	2.34	<b>173</b>	3.46	<b>223</b>	5.01	<b>273</b>	6.56
<b>24</b>	0.46	<b>74</b>	1.41	<b>124</b>	2.36	<b>174</b>	3.50	<b>224</b>	5.05	<b>274</b>	6.60
<b>25</b>	0.48	<b>75</b>	1.43	<b>125</b>	2.38	<b>175</b>	3.53	<b>225</b>	5.08	<b>275</b>	6.63
<b>26</b>	0.49	<b>76</b>	1.44	<b>126</b>	2.39	<b>176</b>	3.56	<b>226</b>	5.11	<b>276</b>	6.66
<b>27</b>	0.51	<b>77</b>	1.46	<b>127</b>	2.41	<b>177</b>	3.59	<b>227</b>	5.14	<b>277</b>	6.69
<b>28</b>	0.53	<b>78</b>	1.48	<b>128</b>	2.43	<b>178</b>	3.62	<b>228</b>	5.17	<b>278</b>	6.72
<b>29</b>	0.55	<b>79</b>	1.50	<b>129</b>	2.45	<b>179</b>	3.65	<b>229</b>	5.20	<b>279</b>	6.75
<b>30</b>	0.57	<b>80</b>	1.52	<b>130</b>	2.47	<b>180</b>	3.68	<b>230</b>	5.23	<b>280</b>	6.78
<b>31</b>	0.59	<b>81</b>	1.54	<b>131</b>	2.49	<b>181</b>	3.71	<b>231</b>	5.26	<b>281</b>	6.81
<b>32</b>	0.61	<b>82</b>	1.56	<b>132</b>	2.51	<b>182</b>	3.74	<b>232</b>	5.29	<b>282</b>	6.84
<b>33</b>	0.63	<b>83</b>	1.58	<b>133</b>	2.53	<b>183</b>	3.77	<b>233</b>	5.32	<b>283</b>	6.87
<b>34</b>	0.65	<b>84</b>	1.60	<b>134</b>	2.55	<b>184</b>	3.81	<b>234</b>	5.36	<b>284</b>	6.91
<b>35</b>	0.67	<b>85</b>	1.62	<b>135</b>	2.57	<b>185</b>	3.84	<b>235</b>	5.39	<b>285</b>	6.94
<b>36</b>	0.68	<b>86</b>	1.63	<b>136</b>	2.58	<b>186</b>	3.87	<b>236</b>	5.42	<b>286</b>	6.97
<b>37</b>	0.70	<b>87</b>	1.65	<b>137</b>	2.60	<b>187</b>	3.90	<b>237</b>	5.45	<b>287</b>	7.00
<b>38</b>	0.72	<b>88</b>	1.67	<b>138</b>	2.62	<b>188</b>	3.93	<b>238</b>	5.48	<b>288</b>	7.03
<b>39</b>	0.74	<b>89</b>	1.69	<b>139</b>	2.64	<b>189</b>	3.96	<b>239</b>	5.51	<b>289</b>	7.06
<b>40</b>	0.76	<b>90</b>	1.71	<b>140</b>	2.66	<b>190</b>	3.99	<b>240</b>	5.54	<b>290</b>	7.10
<b>41</b>	0.78	<b>91</b>	1.73	<b>141</b>	2.68	<b>191</b>	4.02	<b>241</b>	5.57	<b>291</b>	7.13
<b>42</b>	0.80	<b>92</b>	1.75	<b>142</b>	2.70	<b>192</b>	4.05	<b>242</b>	5.60	<b>292</b>	7.17
<b>43</b>	0.82	<b>93</b>	1.77	<b>143</b>	2.72	<b>193</b>	4.08	<b>243</b>	5.63	<b>293</b>	7.21
<b>44</b>	0.84	<b>94</b>	1.79	<b>144</b>	2.74	<b>194</b>	4.12	<b>244</b>	5.67	<b>294</b>	7.24
<b>45</b>	0.86	<b>95</b>	1.81	<b>145</b>	2.76	<b>195</b>	4.15	<b>245</b>	5.70	<b>295</b>	7.28
<b>46</b>	0.87	<b>96</b>	1.82	<b>146</b>	2.77	<b>196</b>	4.18	<b>246</b>	5.73	<b>296</b>	7.32
<b>47</b>	0.89	<b>97</b>	1.84	<b>147</b>	2.79	<b>197</b>	4.21	<b>247</b>	5.76	<b>297</b>	7.35
<b>48</b>	0.91	<b>98</b>	1.86	<b>148</b>	2.81	<b>198</b>	4.24	<b>248</b>	5.79	<b>298</b>	7.39
<b>49</b>	0.93	<b>99</b>	1.88	<b>149</b>	2.83	<b>199</b>	4.27	<b>249</b>	5.82	<b>299</b>	7.43
<b>50</b>	0.95	<b>100</b>	1.90	<b>150</b>	2.85	<b>200</b>	4.30	<b>250</b>	5.85	<b>300</b>	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
<b>\$301</b>	\$7.50	<b>\$351</b>	\$9.35	<b>\$401</b>	\$11.20	<b>\$451</b>	\$13.05	<b>\$501</b>	\$14.94	<b>\$551</b>	\$16.89
<b>302</b>	7.54	<b>352</b>	9.39	<b>402</b>	11.24	<b>452</b>	13.09	<b>502</b>	14.98	<b>552</b>	16.93
<b>303</b>	7.58	<b>353</b>	9.43	<b>403</b>	11.28	<b>453</b>	13.13	<b>503</b>	15.02	<b>553</b>	16.97
<b>304</b>	7.61	<b>354</b>	9.46	<b>404</b>	11.31	<b>454</b>	13.16	<b>504</b>	15.06	<b>554</b>	17.01
<b>305</b>	7.65	<b>355</b>	9.50	<b>405</b>	11.35	<b>455</b>	13.20	<b>505</b>	15.10	<b>555</b>	17.05
<b>306</b>	7.69	<b>356</b>	9.54	<b>406</b>	11.39	<b>456</b>	13.24	<b>506</b>	15.14	<b>556</b>	17.09
<b>307</b>	7.72	<b>357</b>	9.57	<b>407</b>	11.42	<b>457</b>	13.27	<b>507</b>	15.18	<b>557</b>	17.13
<b>308</b>	7.76	<b>358</b>	9.61	<b>408</b>	11.46	<b>458</b>	13.31	<b>508</b>	15.22	<b>558</b>	17.17
<b>309</b>	7.80	<b>359</b>	9.65	<b>409</b>	11.50	<b>459</b>	13.35	<b>509</b>	15.25	<b>559</b>	17.20
<b>310</b>	7.84	<b>360</b>	9.69	<b>410</b>	11.54	<b>460</b>	13.39	<b>510</b>	15.29	<b>560</b>	17.24
<b>311</b>	7.87	<b>361</b>	9.72	<b>411</b>	11.57	<b>461</b>	13.42	<b>511</b>	15.33	<b>561</b>	17.28
<b>312</b>	7.91	<b>362</b>	9.76	<b>412</b>	11.61	<b>462</b>	13.46	<b>512</b>	15.37	<b>562</b>	17.32
<b>313</b>	7.95	<b>363</b>	9.80	<b>413</b>	11.65	<b>463</b>	13.50	<b>513</b>	15.41	<b>563</b>	17.36
<b>314</b>	7.98	<b>364</b>	9.83	<b>414</b>	11.68	<b>464</b>	13.53	<b>514</b>	15.45	<b>564</b>	17.40
<b>315</b>	8.02	<b>365</b>	9.87	<b>415</b>	11.72	<b>465</b>	13.57	<b>515</b>	15.49	<b>565</b>	17.44
<b>316</b>	8.06	<b>366</b>	9.91	<b>416</b>	11.76	<b>466</b>	13.61	<b>516</b>	15.53	<b>566</b>	17.48
<b>317</b>	8.09	<b>367</b>	9.94	<b>417</b>	11.79	<b>467</b>	13.64	<b>517</b>	15.57	<b>567</b>	17.52
<b>318</b>	8.13	<b>368</b>	9.98	<b>418</b>	11.83	<b>468</b>	13.68	<b>518</b>	15.61	<b>568</b>	17.56
<b>319</b>	8.17	<b>369</b>	10.02	<b>419</b>	11.87	<b>469</b>	13.72	<b>519</b>	15.64	<b>569</b>	17.59
<b>320</b>	8.21	<b>370</b>	10.06	<b>420</b>	11.91	<b>470</b>	13.76	<b>520</b>	15.68	<b>570</b>	17.63
<b>321</b>	8.24	<b>371</b>	10.09	<b>421</b>	11.94	<b>471</b>	13.79	<b>521</b>	15.72	<b>571</b>	17.67
<b>322</b>	8.28	<b>372</b>	10.13	<b>422</b>	11.98	<b>472</b>	13.83	<b>522</b>	15.76	<b>572</b>	17.71
<b>323</b>	8.32	<b>373</b>	10.17	<b>423</b>	12.02	<b>473</b>	13.87	<b>523</b>	15.80	<b>573</b>	17.75
<b>324</b>	8.35	<b>374</b>	10.20	<b>424</b>	12.05	<b>474</b>	13.90	<b>524</b>	15.84	<b>574</b>	17.79
<b>325</b>	8.39	<b>375</b>	10.24	<b>425</b>	12.09	<b>475</b>	13.94	<b>525</b>	15.88	<b>575</b>	17.83
<b>326</b>	8.43	<b>376</b>	10.28	<b>426</b>	12.13	<b>476</b>	13.98	<b>526</b>	15.92	<b>576</b>	17.87
<b>327</b>	8.46	<b>377</b>	10.31	<b>427</b>	12.16	<b>477</b>	14.01	<b>527</b>	15.96	<b>577</b>	17.91
<b>328</b>	8.50	<b>378</b>	10.35	<b>428</b>	12.20	<b>478</b>	14.05	<b>528</b>	16.00	<b>578</b>	17.95
<b>329</b>	8.54	<b>379</b>	10.39	<b>429</b>	12.24	<b>479</b>	14.09	<b>529</b>	16.03	<b>579</b>	17.98
<b>330</b>	8.58	<b>380</b>	10.43	<b>430</b>	12.28	<b>480</b>	14.13	<b>530</b>	16.07	<b>580</b>	18.02
<b>331</b>	8.61	<b>381</b>	10.46	<b>431</b>	12.31	<b>481</b>	14.16	<b>531</b>	16.11	<b>581</b>	18.06
<b>332</b>	8.65	<b>382</b>	10.50	<b>432</b>	12.35	<b>482</b>	14.20	<b>532</b>	16.15	<b>582</b>	18.10
<b>333</b>	8.69	<b>383</b>	10.54	<b>433</b>	12.39	<b>483</b>	14.24	<b>533</b>	16.19	<b>583</b>	18.14
<b>334</b>	8.72	<b>384</b>	10.57	<b>434</b>	12.42	<b>484</b>	14.28	<b>534</b>	16.23	<b>584</b>	18.18
<b>335</b>	8.76	<b>385</b>	10.61	<b>435</b>	12.46	<b>485</b>	14.32	<b>535</b>	16.27	<b>585</b>	18.22
<b>336</b>	8.80	<b>386</b>	10.65	<b>436</b>	12.50	<b>486</b>	14.36	<b>536</b>	16.31	<b>586</b>	18.26
<b>337</b>	8.83	<b>387</b>	10.68	<b>437</b>	12.53	<b>487</b>	14.40	<b>537</b>	16.35	<b>587</b>	18.30
<b>338</b>	8.87	<b>388</b>	10.72	<b>438</b>	12.57	<b>488</b>	14.44	<b>538</b>	16.39	<b>588</b>	18.34
<b>339</b>	8.91	<b>389</b>	10.76	<b>439</b>	12.61	<b>489</b>	14.47	<b>539</b>	16.42	<b>589</b>	18.37
<b>340</b>	8.95	<b>390</b>	10.80	<b>440</b>	12.65	<b>490</b>	14.51	<b>540</b>	16.46	<b>590</b>	18.41
<b>341</b>	8.98	<b>391</b>	10.83	<b>441</b>	12.68	<b>491</b>	14.55	<b>541</b>	16.50	<b>591</b>	18.45
<b>342</b>	9.02	<b>392</b>	10.87	<b>442</b>	12.72	<b>492</b>	14.59	<b>542</b>	16.54	<b>592</b>	18.49
<b>343</b>	9.06	<b>393</b>	10.91	<b>443</b>	12.76	<b>493</b>	14.63	<b>543</b>	16.58	<b>593</b>	18.53
<b>344</b>	9.09	<b>394</b>	10.94	<b>444</b>	12.79	<b>494</b>	14.67	<b>544</b>	16.62	<b>594</b>	18.57
<b>345</b>	9.13	<b>395</b>	10.98	<b>445</b>	12.83	<b>495</b>	14.71	<b>545</b>	16.66	<b>595</b>	18.61
<b>346</b>	9.17	<b>396</b>	11.02	<b>446</b>	12.87	<b>496</b>	14.75	<b>546</b>	16.70	<b>596</b>	18.65
<b>347</b>	9.20	<b>397</b>	11.05	<b>447</b>	12.90	<b>497</b>	14.79	<b>547</b>	16.74	<b>597</b>	18.69
<b>348</b>	9.24	<b>398</b>	11.09	<b>448</b>	12.94	<b>498</b>	14.83	<b>548</b>	16.78	<b>598</b>	18.73
<b>349</b>	9.28	<b>399</b>	11.13	<b>449</b>	12.98	<b>499</b>	14.86	<b>549</b>	16.81	<b>599</b>	18.76
<b>350</b>	9.32	<b>400</b>	11.17	<b>450</b>	13.02	<b>500</b>	14.90	<b>550</b>	16.85	<b>600</b>	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
<b>\$601</b>	\$18.84	<b>\$651</b>	\$20.79	<b>\$701</b>	\$22.74	<b>\$751</b>	\$24.69	<b>\$801</b>	\$26.64	<b>\$851</b>	\$28.59
<b>602</b>	18.88	<b>652</b>	20.83	<b>702</b>	22.78	<b>752</b>	24.73	<b>802</b>	26.68	<b>852</b>	28.63
<b>603</b>	18.92	<b>653</b>	20.87	<b>703</b>	22.82	<b>753</b>	24.77	<b>803</b>	26.72	<b>853</b>	28.67
<b>604</b>	18.96	<b>654</b>	20.91	<b>704</b>	22.86	<b>754</b>	24.81	<b>804</b>	26.76	<b>854</b>	28.71
<b>605</b>	19.00	<b>655</b>	20.95	<b>705</b>	22.90	<b>755</b>	24.85	<b>805</b>	26.80	<b>855</b>	28.75
<b>606</b>	19.04	<b>656</b>	20.99	<b>706</b>	22.94	<b>756</b>	24.89	<b>806</b>	26.84	<b>856</b>	28.79
<b>607</b>	19.08	<b>657</b>	21.03	<b>707</b>	22.98	<b>757</b>	24.93	<b>807</b>	26.88	<b>857</b>	28.83
<b>608</b>	19.12	<b>658</b>	21.07	<b>708</b>	23.02	<b>758</b>	24.97	<b>808</b>	26.92	<b>858</b>	28.87
<b>609</b>	19.15	<b>659</b>	21.10	<b>709</b>	23.05	<b>759</b>	25.00	<b>809</b>	26.95	<b>859</b>	28.90
<b>610</b>	19.19	<b>660</b>	21.14	<b>710</b>	23.09	<b>760</b>	25.04	<b>810</b>	26.99	<b>860</b>	28.94
<b>611</b>	19.23	<b>661</b>	21.18	<b>711</b>	23.13	<b>761</b>	25.08	<b>811</b>	27.03	<b>861</b>	28.98
<b>612</b>	19.27	<b>662</b>	21.22	<b>712</b>	23.17	<b>762</b>	25.12	<b>812</b>	27.07	<b>862</b>	29.02
<b>613</b>	19.31	<b>663</b>	21.26	<b>713</b>	23.21	<b>763</b>	25.16	<b>813</b>	27.11	<b>863</b>	29.06
<b>614</b>	19.35	<b>664</b>	21.30	<b>714</b>	23.25	<b>764</b>	25.20	<b>814</b>	27.15	<b>864</b>	29.10
<b>615</b>	19.39	<b>665</b>	21.34	<b>715</b>	23.29	<b>765</b>	25.24	<b>815</b>	27.19	<b>865</b>	29.14
<b>616</b>	19.43	<b>666</b>	21.38	<b>716</b>	23.33	<b>766</b>	25.28	<b>816</b>	27.23	<b>866</b>	29.18
<b>617</b>	19.47	<b>667</b>	21.42	<b>717</b>	23.37	<b>767</b>	25.32	<b>817</b>	27.27	<b>867</b>	29.22
<b>618</b>	19.51	<b>668</b>	21.46	<b>718</b>	23.41	<b>768</b>	25.36	<b>818</b>	27.31	<b>868</b>	29.26
<b>619</b>	19.54	<b>669</b>	21.49	<b>719</b>	23.44	<b>769</b>	25.39	<b>819</b>	27.34	<b>869</b>	29.29
<b>620</b>	19.58	<b>670</b>	21.53	<b>720</b>	23.48	<b>770</b>	25.43	<b>820</b>	27.38	<b>870</b>	29.33
<b>621</b>	19.62	<b>671</b>	21.57	<b>721</b>	23.52	<b>771</b>	25.47	<b>821</b>	27.42	<b>871</b>	29.37
<b>622</b>	19.66	<b>672</b>	21.61	<b>722</b>	23.56	<b>772</b>	25.51	<b>822</b>	27.46	<b>872</b>	29.41
<b>623</b>	19.70	<b>673</b>	21.65	<b>723</b>	23.60	<b>773</b>	25.55	<b>823</b>	27.50	<b>873</b>	29.45
<b>624</b>	19.74	<b>674</b>	21.69	<b>724</b>	23.64	<b>774</b>	25.59	<b>824</b>	27.54	<b>874</b>	29.49
<b>625</b>	19.78	<b>675</b>	21.73	<b>725</b>	23.68	<b>775</b>	25.63	<b>825</b>	27.58	<b>875</b>	29.53
<b>626</b>	19.82	<b>676</b>	21.77	<b>726</b>	23.72	<b>776</b>	25.67	<b>826</b>	27.62	<b>876</b>	29.57
<b>627</b>	19.86	<b>677</b>	21.81	<b>727</b>	23.76	<b>777</b>	25.71	<b>827</b>	27.66	<b>877</b>	29.61
<b>628</b>	19.90	<b>678</b>	21.85	<b>728</b>	23.80	<b>778</b>	25.75	<b>828</b>	27.70	<b>878</b>	29.65
<b>629</b>	19.93	<b>679</b>	21.88	<b>729</b>	23.83	<b>779</b>	25.78	<b>829</b>	27.73	<b>879</b>	29.68
<b>630</b>	19.97	<b>680</b>	21.92	<b>730</b>	23.87	<b>780</b>	25.82	<b>830</b>	27.77	<b>880</b>	29.72
<b>631</b>	20.01	<b>681</b>	21.96	<b>731</b>	23.91	<b>781</b>	25.86	<b>831</b>	27.81	<b>881</b>	29.76
<b>632</b>	20.05	<b>682</b>	22.00	<b>732</b>	23.95	<b>782</b>	25.90	<b>832</b>	27.85	<b>882</b>	29.80
<b>633</b>	20.09	<b>683</b>	22.04	<b>733</b>	23.99	<b>783</b>	25.94	<b>833</b>	27.89	<b>883</b>	29.84
<b>634</b>	20.13	<b>684</b>	22.08	<b>734</b>	24.03	<b>784</b>	25.98	<b>834</b>	27.93	<b>884</b>	29.88
<b>635</b>	20.17	<b>685</b>	22.12	<b>735</b>	24.07	<b>785</b>	26.02	<b>835</b>	27.97	<b>885</b>	29.92
<b>636</b>	20.21	<b>686</b>	22.16	<b>736</b>	24.11	<b>786</b>	26.06	<b>836</b>	28.01	<b>886</b>	29.96
<b>637</b>	20.25	<b>687</b>	22.20	<b>737</b>	24.15	<b>787</b>	26.10	<b>837</b>	28.05	<b>887</b>	30.00
<b>638</b>	20.29	<b>688</b>	22.24	<b>738</b>	24.19	<b>788</b>	26.14	<b>838</b>	28.09	<b>888</b>	30.04
<b>639</b>	20.32	<b>689</b>	22.27	<b>739</b>	24.22	<b>789</b>	26.17	<b>839</b>	28.12	<b>889</b>	30.07
<b>640</b>	20.36	<b>690</b>	22.31	<b>740</b>	24.26	<b>790</b>	26.21	<b>840</b>	28.16	<b>890</b>	30.11
<b>641</b>	20.40	<b>691</b>	22.35	<b>741</b>	24.30	<b>791</b>	26.25	<b>841</b>	28.20	<b>891</b>	30.15
<b>642</b>	20.44	<b>692</b>	22.39	<b>742</b>	24.34	<b>792</b>	26.29	<b>842</b>	28.24	<b>892</b>	30.19
<b>643</b>	20.48	<b>693</b>	22.43	<b>743</b>	24.38	<b>793</b>	26.33	<b>843</b>	28.28	<b>893</b>	30.23
<b>644</b>	20.52	<b>694</b>	22.47	<b>744</b>	24.42	<b>794</b>	26.37	<b>844</b>	28.32	<b>894</b>	30.27
<b>645</b>	20.56	<b>695</b>	22.51	<b>745</b>	24.46	<b>795</b>	26.41	<b>845</b>	28.36	<b>895</b>	30.31
<b>646</b>	20.60	<b>696</b>	22.55	<b>746</b>	24.50	<b>796</b>	26.45	<b>846</b>	28.40	<b>896</b>	30.35
<b>647</b>	20.64	<b>697</b>	22.59	<b>747</b>	24.54	<b>797</b>	26.49	<b>847</b>	28.44	<b>897</b>	30.39
<b>648</b>	20.68	<b>698</b>	22.63	<b>748</b>	24.58	<b>798</b>	26.53	<b>848</b>	28.48	<b>898</b>	30.43
<b>649</b>	20.71	<b>699</b>	22.66	<b>749</b>	24.61	<b>799</b>	26.56	<b>849</b>	28.51	<b>899</b>	30.46
<b>650</b>	20.75	<b>700</b>	22.70	<b>750</b>	24.65	<b>800</b>	26.60	<b>850</b>	28.55	<b>900</b>	30.50

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

May 14, 2002

---

Arthur J. Roth  
Commissioner of Taxation and Finance