

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

Pursuant to the authority contained in subdivision First of section 171, paragraph (1) of subsection (a) of section 671, subsection (a) of section 697, section 1321, subsection (a) of section 1329, and subsection (a) of section 1332 of the Tax Law; section 15-105, subdivision (a) of section 15-108, and section 15-111 of the Code of the City of Yonkers; City of Yonkers Local Laws No. 3-2011 and No. 9-2011; section 5 of Part Z-1 of Chapter 57 of the Laws of 2009, and Chapter 255 of the Laws of 2011; the Commissioner of Taxation and Finance hereby proposes to make and adopt the following amendment to the New York State Personal Income Tax Regulations under Article 22 of the Tax Law, the City of Yonkers Income Tax Surcharge on Residents Regulations, and to Appendixes 10 and 10-A, which comprise the regulations with respect to the New York State and City of Yonkers withholding tables and other methods, as published in Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York:

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

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

Method I – Wage Bracket Table Method

Method II – Exact Calculation Method

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

(b) "Supplemental wages." (1) General. Where supplemental wages (such as bonuses, commissions, overtime pay, sales awards or tips) are paid at the same time as regular wages, the New York State personal income tax to be deducted and withheld should be determined as if the total of the supplemental and regular wages were a single wage payment for the regular payroll period. Where supplemental wages are paid at a different time, an employer may determine the New York State personal income tax to be withheld by adding the supplemental wages either to the regular wages for the current payroll period or to the regular wages for the last preceding payroll period within the same calendar year. However, if New York State personal income tax has been withheld from an employee's regular wages, an employer may withhold New York State personal income tax from the supplemental wages at a rate equal to the rate of New York State personal income tax to be withheld from the highest denominated taxable income applicable to withholding from salaries and wages (e.g., [9.77] 7.65 percent for supplemental wages paid after December 31, [2009] 2011) , without any allowance for withholding exemptions.

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

(b) Supplemental wages. The provisions of section 171.4(b) of this Title with respect to the withholding of New York State personal income tax on supplemental wages shall also be applicable to the withholding of City of Yonkers income tax surcharge on residents, except with regard to the rate prescribed in such section. For City of Yonkers income tax surcharge on residents withholding purposes, an employer may withhold from the supplemental wages at a rate which is equal to the product of the rate of the City of Yonkers income tax surcharge on residents for the applicable taxable year multiplied by the rate of New York State personal income tax to be withheld from the highest denominated taxable income applicable to withholding from salaries and wages (e.g., for supplemental wages paid after [April 30, 2011] December 31, 2011, [seventeen and one-half] fifteen percent multiplied by [9.77] 7.65 percent which equals [1.70975] 1.1475 percent), without any allowance for withholding exemptions.

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

APPENDIX 10

NEW YORK STATE INCOME TAX

WITHHOLDING TABLES AND OTHER METHODS

WAGE BRACKET TABLE METHOD

METHOD I

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

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At	But	0	1	2	3	4	5	6	7	8	9	or more
Least	Less Than	TAX TO BE WITHHELD										
\$0	\$100	\$0.00										
100	105	0.00										
105	110	0.00										
110	115	0.00										
115	120	0.00										
120	125	0.00										
125	130	0.00										
130	135	0.00										
135	140	0.00										
140	145	0.00										
145	150	0.20										
150	160	0.50										
160	170	0.90	\$0.10									
170	180	1.30	0.50									
180	190	1.70	0.90	\$0.10								
190	200	2.10	1.30	0.50								
200	210	2.50	1.70	0.90	\$0.10							
210	220	2.90	2.10	1.30	0.50							
220	230	3.30	2.50	1.70	0.90	\$0.20						
230	240	3.70	2.90	2.10	1.30	0.60						
240	250	4.10	3.30	2.50	1.70	1.00	\$0.20					
250	260	4.50	3.70	2.90	2.10	1.40	0.60					
260	270	4.90	4.10	3.30	2.50	1.80	1.00	\$0.20				
270	280	5.30	4.50	3.70	2.90	2.20	1.40	0.60				
280	290	5.70	4.90	4.10	3.30	2.60	1.80	1.00	\$0.30			
290	300	6.10	5.30	4.50	3.70	3.00	2.20	1.40	0.70			
300	310	6.50	5.70	4.90	4.10	3.40	2.60	1.80	1.10	\$0.30		
310	320	6.90	6.10	5.30	4.50	3.80	3.00	2.20	1.50	0.70		
320	330	7.40	6.50	5.70	4.90	4.20	3.40	2.60	1.90	1.10	\$0.30	
330	340	7.80	7.00	6.10	5.30	4.60	3.80	3.00	2.30	1.50	0.70	
340	350	8.30	7.40	6.60	5.70	5.00	4.20	3.40	2.70	1.90	1.10	\$0.40
350	360	8.70	7.90	7.00	6.10	5.40	4.60	3.80	3.10	2.30	1.50	0.80
360	370	9.30	8.30	7.50	6.60	5.80	5.00	4.20	3.50	2.70	1.90	1.20
370	380	9.80	8.80	7.90	7.00	6.20	5.40	4.60	3.90	3.10	2.30	1.60
380	390	10.30	9.30	8.40	7.50	6.60	5.80	5.00	4.30	3.50	2.70	2.00
390	400	10.80	9.80	8.80	7.90	7.10	6.20	5.40	4.70	3.90	3.10	2.40
400	410	11.40	10.40	9.30	8.40	7.50	6.70	5.80	5.10	4.30	3.50	2.80
410	420	12.00	10.90	9.90	8.90	8.00	7.10	6.20	5.50	4.70	3.90	3.20
420	430	12.60	11.50	10.40	9.40	8.40	7.60	6.70	5.90	5.10	4.30	3.60
430	440	13.20	12.10	10.90	9.90	8.90	8.00	7.10	6.30	5.50	4.70	4.00
440	450	13.80	12.70	11.50	10.40	9.40	8.50	7.60	6.70	5.90	5.10	4.40
450	460	14.40	13.20	12.10	11.00	9.90	8.90	8.00	7.20	6.30	5.50	4.80
460	470	15.00	13.80	12.70	11.60	10.50	9.50	8.50	7.60	6.80	5.90	5.20
470	480	15.60	14.40	13.30	12.20	11.00	10.00	9.00	8.10	7.20	6.30	5.60
480	490	16.20	15.00	13.90	12.70	11.60	10.50	9.50	8.50	7.70	6.80	6.00
490	500	16.70	15.60	14.50	13.30	12.20	11.10	10.00	9.00	8.10	7.20	6.40
500	510	17.30	16.20	15.10	13.90	12.80	11.70	10.60	9.50	8.60	7.70	6.80
510	520	17.90	16.80	15.70	14.50	13.40	12.20	11.10	10.10	9.10	8.10	7.30
520	530	18.50	17.40	16.20	15.10	14.00	12.80	11.70	10.60	9.60	8.60	7.70
530	540	19.20	18.00	16.80	15.70	14.60	13.40	12.30	11.20	10.10	9.10	8.20
540	550	19.90	18.60	17.40	16.30	15.20	14.00	12.90	11.80	10.60	9.60	8.60
550	560	20.50	19.20	18.00	16.90	15.70	14.60	13.50	12.30	11.20	10.10	9.10
560	570	21.20	19.90	18.60	17.50	16.30	15.20	14.10	12.90	11.80	10.70	9.70
570	580	21.90	20.60	19.30	18.10	16.90	15.80	14.70	13.50	12.40	11.30	10.20
580	590	22.60	21.30	20.00	18.60	17.50	16.40	15.20	14.10	13.00	11.80	10.70
590	600	23.30	22.00	20.60	19.30	18.10	17.00	15.80	14.70	13.60	12.40	11.30
600	610	24.00	22.60	21.30	20.00	18.70	17.60	16.40	15.30	14.20	13.00	11.90
610	620	24.60	23.30	22.00	20.70	19.40	18.10	17.00	15.90	14.70	13.60	12.50
620	630	25.30	24.00	22.70	21.40	20.10	18.70	17.60	16.50	15.30	14.20	13.10
630	640	26.00	24.70	23.40	22.10	20.70	19.40	18.20	17.10	15.90	14.80	13.70
640	650	26.70	25.40	24.10	22.70	21.40	20.10	18.80	17.70	16.50	15.40	14.20
\$650 & OVER		Use Method II, "Exact Calculation Method," on page 16 of this booklet										

Method I

Table I

NY STATE
Income Tax

MARRIED

WEEKLY
Payroll Period

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At	But	0	1	2	3	4	5	6	7	8	9	or more
Least	Less Than	TAX TO BE WITHHELD										
\$0	\$220	\$0.00										
220	230	0.00										
230	240	0.00										
240	250	0.00										
250	260	0.00										
260	270	0.00										
270	280	0.00										
280	290	0.00										
290	300	0.30										
300	320	0.90										
320	340	1.70	\$0.20									
340	360	2.50	1.00									
360	380	3.30	1.80	\$0.20								
380	400	4.10	2.60	1.00								
400	420	4.90	3.40	1.80	\$0.30							
420	440	5.70	4.20	2.60	1.10							
440	460	6.50	5.00	3.40	1.90	\$0.30						
460	480	7.30	5.80	4.20	2.70	1.10						
480	500	8.10	6.60	5.00	3.50	1.90	\$0.40					
500	520	8.90	7.40	5.80	4.30	2.70	1.20					
520	540	9.70	8.20	6.60	5.10	3.50	2.00	\$0.50				
540	560	10.50	9.00	7.40	5.90	4.30	2.80	1.30				
560	580	11.30	9.80	8.20	6.70	5.10	3.60	2.10	\$0.50			
580	600	12.10	10.60	9.00	7.50	5.90	4.40	2.90	1.30			
600	620	13.00	11.40	9.80	8.30	6.70	5.20	3.70	2.10	\$0.60		
620	640	13.90	12.20	10.60	9.10	7.50	6.00	4.50	2.90	1.40		
640	660	14.80	13.00	11.40	9.90	8.30	6.80	5.30	3.70	2.20	\$0.70	
660	680	15.70	13.90	12.20	10.70	9.10	7.60	6.10	4.50	3.00	1.50	
680	700	16.60	14.80	13.10	11.50	9.90	8.40	6.90	5.30	3.80	2.30	\$0.70
700	720	17.50	15.70	14.00	12.30	10.70	9.20	7.70	6.10	4.60	3.10	1.50
720	740	18.50	16.60	14.90	13.20	11.50	10.00	8.50	6.90	5.40	3.90	2.30
740	760	19.60	17.60	15.80	14.10	12.40	10.80	9.30	7.70	6.20	4.70	3.10
760	780	20.60	18.60	16.70	15.00	13.30	11.60	10.10	8.50	7.00	5.50	3.90
780	800	21.70	19.70	17.60	15.90	14.20	12.40	10.90	9.30	7.80	6.30	4.70
800	820	22.90	20.70	18.70	16.80	15.10	13.30	11.70	10.10	8.60	7.10	5.50
820	840	24.00	21.80	19.70	17.70	16.00	14.20	12.50	10.90	9.40	7.90	6.30
840	860	25.20	23.00	20.80	18.80	16.90	15.10	13.40	11.70	10.20	8.70	7.10
860	880	26.40	24.10	21.90	19.80	17.80	16.00	14.30	12.60	11.00	9.50	7.90
880	900	27.60	25.30	23.00	20.90	18.80	16.90	15.20	13.50	11.80	10.30	8.70
900	920	28.80	26.50	24.20	22.00	19.90	17.90	16.10	14.40	12.60	11.10	9.50
920	940	29.90	27.70	25.40	23.10	20.90	18.90	17.00	15.30	13.50	11.90	10.30
940	960	31.10	28.90	26.60	24.30	22.00	20.00	18.00	16.20	14.40	12.70	11.10
960	980	32.30	30.00	27.80	25.50	23.20	21.00	19.00	17.10	15.30	13.60	11.90
980	1,000	33.50	31.20	28.90	26.70	24.40	22.10	20.10	18.00	16.20	14.50	12.80
1,000	1,020	34.70	32.40	30.10	27.90	25.60	23.30	21.10	19.10	17.10	15.40	13.70
1,020	1,040	35.80	33.60	31.30	29.00	26.80	24.50	22.20	20.10	18.10	16.30	14.60
1,040	1,060	37.00	34.80	32.50	30.20	27.90	25.70	23.40	21.20	19.20	17.20	15.50
1,060	1,080	38.30	35.90	33.70	31.40	29.10	26.90	24.60	22.30	20.20	18.20	16.40
1,080	1,100	39.70	37.10	34.80	32.60	30.30	28.00	25.80	23.50	21.30	19.20	17.30
1,100	1,120	41.10	38.40	36.00	33.80	31.50	29.20	27.00	24.70	22.40	20.30	18.30
1,120	1,140	42.40	39.80	37.20	34.90	32.70	30.40	28.10	25.90	23.60	21.30	19.30
1,140	1,160	43.80	41.20	38.50	36.10	33.80	31.60	29.30	27.00	24.80	22.50	20.40
1,160	1,180	45.20	42.50	39.90	37.30	35.00	32.80	30.50	28.20	26.00	23.70	21.40
1,180	1,200	46.60	43.90	41.30	38.60	36.20	33.90	31.70	29.40	27.10	24.90	22.60
1,200	1,220	47.90	45.30	42.70	40.00	37.40	35.10	32.90	30.60	28.30	26.00	23.80
1,220	1,240	49.30	46.70	44.00	41.40	38.80	36.30	34.00	31.80	29.50	27.20	25.00
1,240	1,260	50.70	48.00	45.40	42.80	40.10	37.50	35.20	32.90	30.70	28.40	26.10
1,260	1,280	52.00	49.40	46.80	44.10	41.50	38.90	36.40	34.10	31.90	29.60	27.30
1,280	1,300	53.40	50.80	48.10	45.50	42.90	40.20	37.60	35.30	33.00	30.80	28.50
\$1,300 & OVER		Use Method II, "Exact Calculation Method," on page 16 of this booklet										

Method I

Table II

NY STATE

Income Tax

MARRIED

BIWEEKLY

Payroll Period

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At	But	0	1	2	3	4	5	6	7	8	9	or more
Least	Less Than	TAX TO BE WITHHELD										
\$0	\$200	\$0.00										
200	240	0.00										
240	250	0.00										
250	260	0.00										
260	270	0.00										
270	280	0.00										
280	290	0.00										
290	300	0.00										
300	320	0.00										
320	340	0.70										
340	360	1.50										
360	380	2.30	\$0.70									
380	400	3.10	1.50									
400	420	3.90	2.30	\$0.60								
420	440	4.70	3.10	1.40								
440	460	5.50	3.90	2.20	\$0.50							
460	480	6.30	4.70	3.00	1.30							
480	500	7.10	5.50	3.80	2.10	\$0.50						
500	520	7.90	6.30	4.60	2.90	1.30						
520	540	8.70	7.10	5.40	3.70	2.10	\$0.40					
540	560	9.50	7.90	6.20	4.50	2.90	1.20					
560	580	10.30	8.70	7.00	5.30	3.70	2.00	\$0.30				
580	600	11.10	9.50	7.80	6.10	4.50	2.80	1.10				
600	620	11.90	10.30	8.60	6.90	5.30	3.60	1.90	\$0.30			
620	640	12.70	11.10	9.40	7.70	6.10	4.40	2.70	1.10			
640	660	13.60	11.90	10.20	8.50	6.90	5.20	3.50	1.90	\$0.20		
660	680	14.50	12.70	11.00	9.30	7.70	6.00	4.30	2.70	1.00		
680	700	15.40	13.50	11.80	10.10	8.50	6.80	5.10	3.50	1.80	\$0.10	
700	720	16.30	14.40	12.60	10.90	9.30	7.60	5.90	4.30	2.60	0.90	
720	740	17.20	15.30	13.40	11.70	10.10	8.40	6.70	5.10	3.40	1.70	\$0.10
740	760	18.10	16.20	14.30	12.50	10.90	9.20	7.50	5.90	4.20	2.50	0.90
760	780	19.00	17.10	15.20	13.30	11.70	10.00	8.30	6.70	5.00	3.30	1.70
780	800	20.00	18.00	16.10	14.20	12.50	10.80	9.10	7.50	5.80	4.10	2.50
800	820	21.10	18.90	17.00	15.10	13.30	11.60	9.90	8.30	6.60	4.90	3.30
820	840	22.10	19.90	17.90	16.00	14.20	12.40	10.70	9.10	7.40	5.70	4.10
840	860	23.20	21.00	18.80	16.90	15.10	13.20	11.50	9.90	8.20	6.50	4.90
860	880	24.30	22.00	19.80	17.80	16.00	14.10	12.30	10.70	9.00	7.30	5.70
880	900	25.50	23.10	20.90	18.70	16.90	15.00	13.10	11.50	9.80	8.10	6.50
900	920	26.70	24.20	21.90	19.80	17.80	15.90	14.00	12.30	10.60	8.90	7.30
920	940	27.90	25.40	23.00	20.80	18.70	16.80	14.90	13.10	11.40	9.70	8.10
940	960	29.00	26.60	24.10	21.90	19.70	17.70	15.80	13.90	12.20	10.50	8.90
960	980	30.20	27.80	25.30	22.90	20.70	18.60	16.70	14.80	13.00	11.30	9.70
980	1,000	31.40	29.00	26.50	24.00	21.80	19.60	17.60	15.70	13.90	12.10	10.50
1,000	1,020	32.60	30.10	27.70	25.20	22.80	20.60	18.50	16.60	14.80	12.90	11.30
1,020	1,040	33.80	31.30	28.90	26.40	23.90	21.70	19.50	17.50	15.70	13.80	12.10
1,040	1,060	34.90	32.50	30.00	27.60	25.10	22.70	20.50	18.40	16.60	14.70	12.90
1,060	1,080	36.10	33.70	31.20	28.80	26.30	23.80	21.60	19.40	17.50	15.60	13.70
1,080	1,100	37.30	34.90	32.40	29.90	27.50	25.00	22.60	20.50	18.40	16.50	14.60
1,100	1,120	38.50	36.00	33.60	31.10	28.70	26.20	23.70	21.50	19.30	17.40	15.50
1,120	1,140	39.70	37.20	34.80	32.30	29.80	27.40	24.90	22.60	20.40	18.30	16.40
1,140	1,160	40.90	38.40	35.90	33.50	31.00	28.60	26.10	23.60	21.40	19.20	17.30
1,160	1,180	42.30	39.60	37.10	34.70	32.20	29.70	27.30	24.80	22.50	20.30	18.20
1,180	1,200	43.60	40.80	38.30	35.80	33.40	30.90	28.50	26.00	23.50	21.30	19.10
1,200	1,220	45.00	42.20	39.50	37.00	34.60	32.10	29.60	27.20	24.70	22.40	20.20
1,220	1,240	46.40	43.50	40.70	38.20	35.70	33.30	30.80	28.40	25.90	23.40	21.20
1,240	1,260	47.70	44.90	42.00	39.40	36.90	34.50	32.00	29.50	27.10	24.60	22.30
1,260	1,280	49.10	46.30	43.40	40.60	38.10	35.60	33.20	30.70	28.30	25.80	23.30
1,280	1,300	50.50	47.60	44.80	41.90	39.30	36.80	34.40	31.90	29.40	27.00	24.50
1,300	1,320	51.90	49.00	46.20	43.30	40.50	38.00	35.50	33.10	30.60	28.20	25.70
1,320	1,340	53.20	50.40	47.50	44.70	41.80	39.20	36.70	34.30	31.80	29.30	26.90
1,340	1,360	54.60	51.70	48.90	46.00	43.20	40.40	37.90	35.40	33.00	30.50	28.10
\$1,360 & OVER		Use Method II, "Exact Calculation Method," on page 16 of this booklet										

Method I

Table III

NY STATE
Income Tax

MARRIED

SEMIMONTHLY
Payroll Period

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At	But	0	1	2	3	4	5	6	7	8	9	or more
Least	Less Than	TAX TO BE WITHHELD										
\$0	\$480	\$0.00										
480	500	0.00										
500	520	0.00										
520	540	0.00										
540	560	0.00										
560	580	0.00										
580	600	0.00										
600	640	0.00										
640	680	1.50										
680	720	3.10										
720	760	4.70	\$1.40									
760	800	6.30	3.00									
800	840	7.90	4.60	\$1.20								
840	880	9.50	6.20	2.80								
880	920	11.10	7.80	4.40	\$1.10							
920	960	12.70	9.40	6.00	2.70							
960	1,000	14.30	11.00	7.60	4.30	\$1.00						
1,000	1,040	15.90	12.60	9.20	5.90	2.60						
1,040	1,080	17.50	14.20	10.80	7.50	4.20	\$0.80					
1,080	1,120	19.10	15.80	12.40	9.10	5.80	2.40					
1,120	1,160	20.70	17.40	14.00	10.70	7.40	4.00	\$0.70				
1,160	1,200	22.30	19.00	15.60	12.30	9.00	5.60	2.30				
1,200	1,240	23.90	20.60	17.20	13.90	10.60	7.20	3.90	\$0.60			
1,240	1,280	25.50	22.20	18.80	15.50	12.20	8.80	5.50	2.20			
1,280	1,320	27.10	23.80	20.40	17.10	13.80	10.40	7.10	3.80	\$0.40		
1,320	1,360	28.90	25.40	22.00	18.70	15.40	12.00	8.70	5.40	2.00		
1,360	1,400	30.70	27.00	23.60	20.30	17.00	13.60	10.30	7.00	3.60	\$0.30	
1,400	1,440	32.50	28.80	25.20	21.90	18.60	15.20	11.90	8.60	5.20	1.90	
1,440	1,480	34.30	30.60	26.80	23.50	20.20	16.80	13.50	10.20	6.80	3.50	\$0.20
1,480	1,520	36.10	32.40	28.60	25.10	21.80	18.40	15.10	11.80	8.40	5.10	1.80
1,520	1,560	37.90	34.20	30.40	26.70	23.40	20.00	16.70	13.40	10.00	6.70	3.40
1,560	1,600	40.00	36.00	32.20	28.50	25.00	21.60	18.30	15.00	11.60	8.30	5.00
1,600	1,640	42.10	37.80	34.00	30.30	26.60	23.20	19.90	16.60	13.20	9.90	6.60
1,640	1,680	44.20	39.90	35.80	32.10	28.30	24.80	21.50	18.20	14.80	11.50	8.20
1,680	1,720	46.30	42.00	37.60	33.90	30.10	26.40	23.10	19.80	16.40	13.10	9.80
1,720	1,760	48.70	44.10	39.70	35.70	31.90	28.20	24.70	21.40	18.00	14.70	11.40
1,760	1,800	51.00	46.20	41.80	37.50	33.70	30.00	26.30	23.00	19.60	16.30	13.00
1,800	1,840	53.40	48.50	43.90	39.50	35.50	31.80	28.00	24.60	21.20	17.90	14.60
1,840	1,880	55.70	50.80	46.00	41.60	37.30	33.60	29.80	26.20	22.80	19.50	16.20
1,880	1,920	58.10	53.20	48.30	43.70	39.30	35.40	31.60	27.90	24.40	21.10	17.80
1,920	1,960	60.50	55.50	50.60	45.80	41.40	37.20	33.40	29.70	26.00	22.70	19.40
1,960	2,000	62.80	57.90	53.00	48.10	43.50	39.20	35.20	31.50	27.70	24.30	21.00
2,000	2,040	65.20	60.30	55.30	50.40	45.60	41.30	37.00	33.30	29.50	25.90	22.60
2,040	2,080	67.50	62.60	57.70	52.80	47.90	43.40	39.00	35.10	31.30	27.60	24.20
2,080	2,120	69.90	65.00	60.10	55.10	50.20	45.50	41.10	36.90	33.10	29.40	25.80
2,120	2,160	72.30	67.30	62.40	57.50	52.60	47.70	43.20	38.80	34.90	31.20	27.40
2,160	2,200	74.60	69.70	64.80	59.90	55.00	50.00	45.30	40.90	36.70	33.00	29.20
2,200	2,240	77.00	72.10	67.10	62.20	57.30	52.40	47.50	43.00	38.60	34.80	31.00
2,240	2,280	79.30	74.40	69.50	64.60	59.70	54.80	49.80	45.10	40.70	36.60	32.80
2,280	2,320	81.80	76.80	71.90	66.90	62.00	57.10	52.20	47.30	42.80	38.50	34.60
2,320	2,360	84.50	79.10	74.20	69.30	64.40	59.50	54.60	49.60	44.90	40.60	36.40
2,360	2,400	87.30	81.60	76.60	71.70	66.80	61.80	56.90	52.00	47.10	42.70	38.30
2,400	2,440	90.00	84.30	78.90	74.00	69.10	64.20	59.30	54.40	49.40	44.80	40.40
2,440	2,480	92.80	87.00	81.30	76.40	71.50	66.60	61.60	56.70	51.80	46.90	42.50
2,480	2,520	95.50	89.80	84.10	78.70	73.80	68.90	64.00	59.10	54.20	49.20	44.60
2,520	2,560	98.20	92.50	86.80	81.10	76.20	71.30	66.40	61.40	56.50	51.60	46.70
2,560	2,600	101.00	95.30	89.60	83.90	78.60	73.60	68.70	63.80	58.90	54.00	49.10
2,600	2,640	103.70	98.00	92.30	86.60	80.90	76.00	71.10	66.20	61.20	56.30	51.40
2,640	2,680	106.50	100.70	95.00	89.30	83.60	78.40	73.40	68.50	63.60	58.70	53.80
2,680	2,720	109.20	103.50	97.80	92.10	86.40	80.70	75.80	70.90	66.00	61.00	56.10
\$2,720 & OVER		Use Method II, "Exact Calculation Method," on page 16 of this booklet										

Method I

Table IV

NY STATE
Income Tax

MARRIED

MONTHLY
Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At	But	0	1	2	3	4	5	6	7	8	9	or more
Least	Less Than	TAX TO BE WITHHELD										
\$0	\$25	\$0.00										
25	28	0.00										
28	29	0.10										
29	30	0.10										
30	31	0.10										
31	32	0.20										
32	33	0.20	\$0.10									
33	34	0.30	0.10									
34	35	0.30	0.20									
35	36	0.30	0.20									
36	37	0.40	0.20	\$0.10								
37	38	0.40	0.30	0.10								
38	39	0.50	0.30	0.20								
39	40	0.50	0.40	0.20								
40	41	0.50	0.40	0.20	\$0.10							
41	42	0.60	0.40	0.30	0.10							
42	43	0.60	0.50	0.30	0.20							
43	44	0.70	0.50	0.40	0.20	\$0.10						
44	45	0.70	0.60	0.40	0.20	0.10						
45	46	0.70	0.60	0.40	0.30	0.10						
46	47	0.80	0.60	0.50	0.30	0.20						
47	48	0.80	0.70	0.50	0.40	0.20	\$0.10					
48	49	0.90	0.70	0.60	0.40	0.30	0.10					
49	50	0.90	0.80	0.60	0.40	0.30	0.10					
50	52	1.00	0.80	0.70	0.50	0.40	0.20					
52	54	1.00	0.90	0.70	0.60	0.40	0.30	\$0.10				
54	56	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10			
56	58	1.20	1.10	0.90	0.70	0.60	0.40	0.30	0.10			
58	60	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10		
60	62	1.40	1.20	1.10	0.90	0.80	0.60	0.40	0.30	0.10		
62	64	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10	
64	66	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.10	
66	68	1.70	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10
68	70	1.70	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.10
70	72	1.80	1.70	1.50	1.30	1.20	1.00	0.80	0.70	0.50	0.40	0.20
72	74	2.00	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30
74	76	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.50	0.40
76	78	2.20	2.00	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50
78	80	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.50
80	82	2.40	2.20	2.00	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60
82	84	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70
84	86	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	0.90	

WAGES		EXEMPTIONS CLAIMED										10
At	But	0	1	2	3	4	5	6	7	8	9	or more
Least	Less Than	TAX TO BE WITHHELD										
\$0	\$27	\$0.00										
27	28	0.00										
28	29	0.00										
29	30	0.00										
30	31	0.10										
31	32	0.10										
32	33	0.20										
33	34	0.20										
34	35	0.20	\$0.10									
35	36	0.30	0.10									
36	37	0.30	0.20									
37	38	0.40	0.20									
38	39	0.40	0.20	\$0.10								
39	40	0.40	0.30	0.10								
40	41	0.50	0.30	0.20								
41	42	0.50	0.40	0.20								
42	43	0.60	0.40	0.20	\$0.10							
43	44	0.60	0.40	0.30	0.10							
44	45	0.60	0.50	0.30	0.20							
45	46	0.70	0.50	0.40	0.20	\$0.10						
46	47	0.70	0.60	0.40	0.20	0.10						
47	48	0.80	0.60	0.40	0.30	0.10						
48	49	0.80	0.60	0.50	0.30	0.20						
49	50	0.80	0.70	0.50	0.40	0.20	\$0.10					
50	52	0.90	0.70	0.60	0.40	0.30	0.10					
52	54	1.00	0.80	0.70	0.50	0.40	0.20					
54	56	1.10	0.90	0.70	0.60	0.40	0.30	\$0.10				
56	58	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10			
58	60	1.20	1.10	0.90	0.70	0.60	0.40	0.30	0.10			
60	62	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10		
62	64	1.40	1.20	1.10	0.90	0.80	0.60	0.40	0.30	0.10		
64	66	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10	
66	68	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.10	
68	70	1.70	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10
70	72	1.70	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20
72	74	1.90	1.70	1.50	1.30	1.20	1.00	0.80	0.70	0.50	0.40	0.20
74	76	2.00	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30
76	78	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.50	0.40
78	80	2.20	2.00	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50
80	82	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.60
82	84	2.40	2.20	2.00	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60
84	86	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70
86	88	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	0.90	0.80
88	90	2.80	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90
90	92	2.90	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	1.00
92	94	3.00	2.80	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20	1.00
94	96	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10
96	98	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20
98	100	3.30	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.60	1.40	1.30
100	102	3.50	3.20	3.00	2.80	2.60	2.30	2.10	1.90	1.70	1.50	1.40
102	104	3.60	3.40	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.60	1.50
104	106	3.70	3.50	3.20	3.00	2.80	2.60	2.30	2.10	1.90	1.70	1.50
106	108	3.80	3.60	3.40	3.10	2.90	2.70	2.50	2.20	2.00	1.80	1.60
108	110	4.00	3.70	3.50	3.30	3.00	2.80	2.60	2.40	2.10	1.90	1.70
110	112	4.10	3.80	3.60	3.40	3.10	2.90	2.70	2.50	2.20	2.00	1.80
112	114	4.20	4.00	3.70	3.50	3.30	3.00	2.80	2.60	2.40	2.10	1.90
114	116	4.40	4.10	3.90	3.60	3.40	3.20	2.90	2.70	2.50	2.30	2.00
116	118	4.50	4.30	4.00	3.70	3.50	3.30	3.00	2.80	2.60	2.40	2.10
118	120	4.70	4.40	4.10	3.90	3.60	3.40	3.20	2.90	2.70	2.50	2.30
120	122	4.80	4.50	4.30	4.00	3.70	3.50	3.30	3.10	2.80	2.60	2.40
122	124	4.90	4.70	4.40	4.10	3.90	3.60	3.40	3.20	2.90	2.70	2.50
124	126	5.10	4.80	4.50	4.30	4.00	3.70	3.50	3.30	3.10	2.80	2.60
126	128	5.20	4.90	4.70	4.40	4.10	3.90	3.60	3.40	3.20	3.00	2.70
128	130	5.30	5.10	4.80	4.50	4.30	4.00	3.80	3.50	3.30	3.10	2.80
\$130 & OVER		Use Method II, "Exact Calculation Method," on page 16 of this booklet										

Method I

Table V

NY STATE
Income Tax

MARRIED

DAILY
Payroll Period

New York State Special Tables for Deduction and Exemption Allowances

Applicable to Method II, Exact Calculation Method
for New York State; see pages **15** and **16**

Applicable to Dollar to Dollar Withholding Tables
for New York State; 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					
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. Withhold the resulting sum.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$154	\$0	0.0400	\$0
2	154	212	154	0.0450	6.15
3	212	250	212	0.0525	8.75
4	250	385	250	0.0590	10.77
5	385	1,731	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	19,231	2,885	0.0735	203.88
9	19,231	.....	19,231	0.0765	1,405.33

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. Withhold the resulting sum.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$308	\$0	0.0400	\$0
2	308	423	308	0.0450	12.31
3	423	500	423	0.0525	17.50
4	500	769	500	0.0590	21.54
5	769	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	38,462	5,769	0.0735	407.77
9	38,462	.....	38,462	0.0765	2,810.65

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. Withhold the resulting sum.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$333	\$0	0.0400	\$0
2	333	458	333	0.0450	13.33
3	458	542	458	0.0525	18.96
4	542	833	542	0.0590	23.33
5	833	3,750	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	41,667	6,250	0.0735	441.75
9	41,667	.....	41,667	0.0765	3,044.88

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. Withhold the resulting sum.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$667	\$0	0.0400	\$0
2	667	917	667	0.0450	26.67
3	917	1,083	917	0.0525	37.92
4	1,083	1,667	1,083	0.0590	46.67
5	1,667	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	83,333	12,500	0.0735	883.50
9	83,333	.....	83,333	0.0765	6,089.75

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. Withhold the resulting sum.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$31	\$0	0.0400	\$0
2	31	42	31	0.0450	1.23
3	42	50	42	0.0525	1.75
4	50	77	50	0.0590	2.15
5	77	346	77	0.0685	3.74
6	346	385	346	0.0764	22.18
7	385	577	385	0.0814	25.12
8	577	3,846	577	0.0735	40.78
9	3,846	.....	3,846	0.0765	281.07

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. The resulting sum is the annualized tax.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$8,000	\$0	0.0400	\$0
2	8,000	11,000	8,000	0.0450	320.00
3	11,000	13,000	11,000	0.0525	455.00
4	13,000	20,000	13,000	0.0590	560.00
5	20,000	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	1,000,000	150,000	0.0735	10,602.00
9	1,000,000	.....	1,000,000	0.0765	73,077.00

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 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.

See page 17 for withholding calculation examples using Method II.

Table II - A Weekly Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$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	19,231	2,885	0.0735	203.88
9	19,231	.....	19,231	0.0765	1,405.33

Table II - D Monthly Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$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	83,333	12,500	0.0735	883.50
9	83,333	.....	83,333	0.0765	6,089.75

Table II - B Biweekly Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$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	38,462	5,769	0.0735	407.77
9	38,462	.....	38,462	0.0765	2,810.65

Table II - E Daily Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$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	3,846	577	0.0735	40.78
9	3,846	.....	3,846	0.0765	281.07

Table II - C Semimonthly Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$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	41,667	6,250	0.0735	441.75
9	41,667	.....	41,667	0.0765	3,044.88

Annual Tax Rate Schedule					
Line	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. The resulting sum is the annualized tax.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$8,000	\$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	1,000,000	150,000	0.0735	10,602.00
9	1,000,000	.....	1,000,000	0.0765	73,077.00

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 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.

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 x .0450 (from Column 4, line 2) = \$2.43.
5. \$2.43 + \$6.15 (from Column 5, line 2) = \$8.58. 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 8 on which \$49,168.85 is greater than Column 1 (\$12,500) but less than Column 2 (\$83,333).
3. \$49,168.85 - \$12,500 (from Column 3, line 8) = \$36,668.85.
4. \$36,668.85 x .0735 (from Column 4, line 8) = \$2,695.16.
5. \$2,695.16 + \$883.50 (from Column 5, line 8) = \$3,578.66. 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 x .0814 (from Column 4, line 7) = \$40.76.
5. \$40.76 + \$272.17 (from Column 5, line 7) = \$312.93. 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 (\$3,846).
3. \$715.45 - \$577 (from Column 3, line 8) = \$138.45.
4. \$138.45 x .0735 (from Column 4, line 8) = \$10.18.
5. \$10.18 + \$40.78 (from Column 5, line 8) = \$50.96. 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 x .0450 (from Column 4, line 2) = \$1.14.
5. \$1.14 + \$6.15 (from Column 5, line 2) = \$7.29. 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 8 on which \$49,127.20 is greater than Column 1 (\$12,500) but less than Column 2 (\$83,333).
3. \$49,127.20 - \$12,500 (from Column 3, line 8) = \$36,627.20.
4. \$36,627.20 x .0735 (from Column 4, line 8) = \$2,692.10.
5. \$2,692.10 + \$883.50 (from Column 5, line 8) = \$3,575.60. 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 x .0814 (from Column 4, line 7) = \$32.28.
5. \$32.28 + \$272.17 (from Column 5, line 7) = \$304.45. 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 (\$3,846).
3. \$713.55 - \$577 (from Column 3, line 8) = \$136.55.
4. \$136.55 x .0735 (from Column 4, line 8) = \$10.04.
5. \$10.04 + \$40.78 (from Column 5, line 8) = \$50.82. Withhold this amount.

New York State

SINGLE or MARRIED

DOLLAR TO DOLLAR Withholding Table for WEEKLY Wages AFTER Deductions and Exemptions (Net Taxable Wages)

This table may be used, instead of the exact calculation 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	\$0.04	\$51	\$2.04	\$101	\$4.04	\$151	\$6.04	\$201	\$8.28	\$251	\$10.83
2	0.08	52	2.08	102	4.08	152	6.08	202	8.32	252	10.89
3	0.12	53	2.12	103	4.12	153	6.12	203	8.37	253	10.95
4	0.16	54	2.16	104	4.16	154	6.16	204	8.41	254	11.01
5	0.20	55	2.20	105	4.20	155	6.21	205	8.46	255	11.06
6	0.24	56	2.24	106	4.24	156	6.25	206	8.50	256	11.12
7	0.28	57	2.28	107	4.28	157	6.30	207	8.55	257	11.18
8	0.32	58	2.32	108	4.32	158	6.34	208	8.59	258	11.24
9	0.36	59	2.36	109	4.36	159	6.39	209	8.64	259	11.30
10	0.40	60	2.40	110	4.40	160	6.43	210	8.68	260	11.36
11	0.44	61	2.44	111	4.44	161	6.48	211	8.73	261	11.42
12	0.48	62	2.48	112	4.48	162	6.52	212	8.77	262	11.48
13	0.52	63	2.52	113	4.52	163	6.57	213	8.83	263	11.54
14	0.56	64	2.56	114	4.56	164	6.61	214	8.88	264	11.60
15	0.60	65	2.60	115	4.60	165	6.66	215	8.93	265	11.65
16	0.64	66	2.64	116	4.64	166	6.70	216	8.98	266	11.71
17	0.68	67	2.68	117	4.68	167	6.75	217	9.04	267	11.77
18	0.72	68	2.72	118	4.72	168	6.79	218	9.09	268	11.83
19	0.76	69	2.76	119	4.76	169	6.84	219	9.14	269	11.89
20	0.80	70	2.80	120	4.80	170	6.88	220	9.19	270	11.95
21	0.84	71	2.84	121	4.84	171	6.93	221	9.25	271	12.01
22	0.88	72	2.88	122	4.88	172	6.97	222	9.30	272	12.07
23	0.92	73	2.92	123	4.92	173	7.02	223	9.35	273	12.13
24	0.96	74	2.96	124	4.96	174	7.06	224	9.40	274	12.19
25	1.00	75	3.00	125	5.00	175	7.11	225	9.46	275	12.24
26	1.04	76	3.04	126	5.04	176	7.15	226	9.51	276	12.30
27	1.08	77	3.08	127	5.08	177	7.20	227	9.56	277	12.36
28	1.12	78	3.12	128	5.12	178	7.24	228	9.61	278	12.42
29	1.16	79	3.16	129	5.16	179	7.29	229	9.67	279	12.48
30	1.20	80	3.20	130	5.20	180	7.33	230	9.72	280	12.54
31	1.24	81	3.24	131	5.24	181	7.38	231	9.77	281	12.60
32	1.28	82	3.28	132	5.28	182	7.42	232	9.82	282	12.66
33	1.32	83	3.32	133	5.32	183	7.47	233	9.88	283	12.72
34	1.36	84	3.36	134	5.36	184	7.51	234	9.93	284	12.78
35	1.40	85	3.40	135	5.40	185	7.56	235	9.98	285	12.83
36	1.44	86	3.44	136	5.44	186	7.60	236	10.03	286	12.89
37	1.48	87	3.48	137	5.48	187	7.65	237	10.09	287	12.95
38	1.52	88	3.52	138	5.52	188	7.69	238	10.14	288	13.01
39	1.56	89	3.56	139	5.56	189	7.74	239	10.19	289	13.07
40	1.60	90	3.60	140	5.60	190	7.78	240	10.24	290	13.13
41	1.64	91	3.64	141	5.64	191	7.83	241	10.30	291	13.19
42	1.68	92	3.68	142	5.68	192	7.87	242	10.35	292	13.25
43	1.72	93	3.72	143	5.72	193	7.92	243	10.40	293	13.31
44	1.76	94	3.76	144	5.76	194	7.96	244	10.45	294	13.37
45	1.80	95	3.80	145	5.80	195	8.01	245	10.51	295	13.42
46	1.84	96	3.84	146	5.84	196	8.05	246	10.56	296	13.48
47	1.88	97	3.88	147	5.88	197	8.10	247	10.61	297	13.54
48	1.92	98	3.92	148	5.92	198	8.14	248	10.66	298	13.60
49	1.96	99	3.96	149	5.96	199	8.19	249	10.72	299	13.66
50	2.00	100	4.00	150	6.00	200	8.23	250	10.77	300	13.72

(continued on next page)

New York State SINGLE or MARRIED

DOLLAR TO DOLLAR Withholding Table for WEEKLY Wages AFTER Deductions and Exemptions (Net Taxable Wages)

(continued from preceding page)

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
\$301	\$13.78	\$351	\$16.73	\$401	\$19.83	\$451	\$23.26	\$501	\$26.68	\$551	\$30.11
302	13.84	352	16.79	402	19.90	452	23.33	502	26.75	552	30.18
303	13.90	353	16.85	403	19.97	453	23.40	503	26.82	553	30.25
304	13.96	354	16.91	404	20.04	454	23.46	504	26.89	554	30.31
305	14.01	355	16.96	405	20.11	455	23.53	505	26.96	555	30.38
306	14.07	356	17.02	406	20.18	456	23.60	506	27.03	556	30.45
307	14.13	357	17.08	407	20.24	457	23.67	507	27.09	557	30.52
308	14.19	358	17.14	408	20.31	458	23.74	508	27.16	558	30.59
309	14.25	359	17.20	409	20.38	459	23.81	509	27.23	559	30.66
310	14.31	360	17.26	410	20.45	460	23.88	510	27.30	560	30.73
311	14.37	361	17.32	411	20.52	461	23.94	511	27.37	561	30.79
312	14.43	362	17.38	412	20.59	462	24.01	512	27.44	562	30.86
313	14.49	363	17.44	413	20.66	463	24.08	513	27.51	563	30.93
314	14.55	364	17.50	414	20.72	464	24.15	514	27.57	564	31.00
315	14.60	365	17.55	415	20.79	465	24.22	515	27.64	565	31.07
316	14.66	366	17.61	416	20.86	466	24.29	516	27.71	566	31.14
317	14.72	367	17.67	417	20.93	467	24.35	517	27.78	567	31.20
318	14.78	368	17.73	418	21.00	468	24.42	518	27.85	568	31.27
319	14.84	369	17.79	419	21.07	469	24.49	519	27.92	569	31.34
320	14.90	370	17.85	420	21.14	470	24.56	520	27.99	570	31.41
321	14.96	371	17.91	421	21.20	471	24.63	521	28.05	571	31.48
322	15.02	372	17.97	422	21.27	472	24.70	522	28.12	572	31.55
323	15.08	373	18.03	423	21.34	473	24.77	523	28.19	573	31.62
324	15.14	374	18.09	424	21.41	474	24.83	524	28.26	574	31.68
325	15.19	375	18.14	425	21.48	475	24.90	525	28.33	575	31.75
326	15.25	376	18.20	426	21.55	476	24.97	526	28.40	576	31.82
327	15.31	377	18.26	427	21.61	477	25.04	527	28.46	577	31.89
328	15.37	378	18.32	428	21.68	478	25.11	528	28.53	578	31.96
329	15.43	379	18.38	429	21.75	479	25.18	529	28.60	579	32.03
330	15.49	380	18.44	430	21.82	480	25.25	530	28.67	580	32.10
331	15.55	381	18.50	431	21.89	481	25.31	531	28.74	581	32.16
332	15.61	382	18.56	432	21.96	482	25.38	532	28.81	582	32.23
333	15.67	383	18.62	433	22.03	483	25.45	533	28.88	583	32.30
334	15.73	384	18.68	434	22.09	484	25.52	534	28.94	584	32.37
335	15.78	385	18.74	435	22.16	485	25.59	535	29.01	585	32.44
336	15.84	386	18.81	436	22.23	486	25.66	536	29.08	586	32.51
337	15.90	387	18.87	437	22.30	487	25.72	537	29.15	587	32.57
338	15.96	388	18.94	438	22.37	488	25.79	538	29.22	588	32.64
339	16.02	389	19.01	439	22.44	489	25.86	539	29.29	589	32.71
340	16.08	390	19.08	440	22.51	490	25.93	540	29.36	590	32.78
341	16.14	391	19.15	441	22.57	491	26.00	541	29.42	591	32.85
342	16.20	392	19.22	442	22.64	492	26.07	542	29.49	592	32.92
343	16.26	393	19.29	443	22.71	493	26.14	543	29.56	593	32.99
344	16.32	394	19.35	444	22.78	494	26.20	544	29.63	594	33.05
345	16.37	395	19.42	445	22.85	495	26.27	545	29.70	595	33.12
346	16.43	396	19.49	446	22.92	496	26.34	546	29.77	596	33.19
347	16.49	397	19.56	447	22.98	497	26.41	547	29.83	597	33.26
348	16.55	398	19.63	448	23.05	498	26.48	548	29.90	598	33.33
349	16.61	399	19.70	449	23.12	499	26.55	549	29.97	599	33.40
350	16.67	400	19.77	450	23.19	500	26.62	550	30.04	600	33.47

New York State Conversion of Tables

These instructions explain how to convert a table or method for the more common payroll periods in this booklet to use for other payroll periods.

A. General rule

1. Determine the factor that will convert the payroll in question to a more common payroll period for which tables are available (i.e., quarterly is 3 times the monthly, 28-day is 2 times the biweekly, etc.).
2. Using this factor, convert the payroll to the equivalent for the more common period (quarterly $\div$ 3 = monthly, etc.).
3. Apply the table or method for the more common period to the derived equivalent wages, and get the amount to be withheld for the more common period.
4. Convert the amount that would be withheld for the more common period by the factor found in Step 1 above. This is the amount to be withheld for the payroll period in question.

B. Using the Monthly table for Quarterly payrolls

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

Example: New York State - Personal Income Tax

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

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

C. Using the Monthly table for 10-day payroll

1. The monthly is 3 times the 10-day payroll.
2. Multiply the 10-day payroll by 3 to get a monthly equivalent.
3. Refer to the monthly table, using monthly equivalent wages and get the amount that would be withheld monthly, under the appropriate exemption column.
4. Divide the monthly amount to be withheld by 3 to get the 10-day equivalent of the amount to be withheld.

D. Salaries paid on a 10-month basis: Converting salaries to a 12-month basis in order to use the Monthly table (or Semimonthly, etc.)

1. Divide the annual wages by 12 to arrive at the equivalent monthly wages (if payments are made semimonthly instead of monthly, divide by 24).
2. Refer to the monthly table, using the derived equivalent monthly wages from Step 1 above, and obtain the amount that would be withheld monthly 12 times per year, under the appropriate exemption column. (If payments are made semimonthly, use that table.)
3. Multiply the amount that would be withheld 12 (or 24) times a year found in Step 2 above by 1.2 (12/10 or 6/5), to allow for the fact that withholding will occur in only 10 of the 12 months. This is the amount to be withheld from each of the 10 monthly payments or, if payments are semimonthly, from each of the 20 semimonthly payments.

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

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

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

APPENDIX 10-A

CITY OF YONKERS INCOME TAX SURCHARGE ON RESIDENTS

AND EARNINGS TAX ON NONRESIDENTS

WITHHOLDING TABLES AND OTHER METHODS

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

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

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

I. Wage Bracket Table Method

II. Exact Calculation Method

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

VI. Wage Bracket Table Method

VII. Exact Calculation Method

VIII. Annualized Tax Method

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

CITY OF YONKERS INCOME TAX SURCHARGE ON RESIDENTS

METHOD I WAGE BRACKET TABLE METHOD

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

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$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	0.05										
145	150	0.10										
150	160	0.15										
160	170	0.20	\$0.05									
170	180	0.25	0.15									
180	190	0.30	0.20	\$0.05								
190	200	0.35	0.25	0.15								
200	210	0.45	0.30	0.20	\$0.10							
210	220	0.50	0.35	0.25	0.15							
220	230	0.55	0.45	0.30	0.20	\$0.10						
230	240	0.60	0.50	0.35	0.25	0.15	\$0.05					
240	250	0.65	0.55	0.45	0.30	0.20	0.10					
250	260	0.75	0.60	0.50	0.40	0.25	0.15	\$0.05				
260	270	0.80	0.65	0.55	0.45	0.30	0.20	0.10				
270	280	0.85	0.75	0.60	0.50	0.40	0.25	0.15	\$0.05			
280	290	0.90	0.80	0.65	0.55	0.45	0.35	0.20	0.10			
290	300	0.95	0.85	0.75	0.60	0.50	0.40	0.25	0.15	\$0.05		
300	310	1.05	0.90	0.80	0.70	0.55	0.45	0.35	0.20	0.10		
310	320	1.10	1.00	0.85	0.75	0.60	0.50	0.40	0.30	0.15	\$0.05	
320	330	1.15	1.05	0.90	0.80	0.70	0.55	0.45	0.35	0.20	0.10	
330	340	1.25	1.10	1.00	0.85	0.75	0.65	0.50	0.40	0.30	0.15	\$0.05
340	350	1.30	1.20	1.05	0.90	0.80	0.70	0.55	0.45	0.35	0.25	0.10
350	360	1.40	1.25	1.10	1.00	0.85	0.75	0.65	0.50	0.40	0.30	0.15
360	370	1.45	1.30	1.20	1.05	0.90	0.80	0.70	0.60	0.45	0.35	0.25
370	380	1.55	1.40	1.25	1.10	1.00	0.85	0.75	0.65	0.50	0.40	0.30
380	390	1.60	1.45	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.45	0.35
390	400	1.70	1.55	1.40	1.25	1.15	1.00	0.85	0.75	0.65	0.55	0.40
400	410	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.80	0.70	0.60	0.45
410	420	1.90	1.70	1.55	1.40	1.25	1.15	1.00	0.90	0.75	0.65	0.55
420	430	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.80	0.70	0.60
430	440	2.05	1.90	1.75	1.55	1.40	1.25	1.15	1.00	0.90	0.75	0.65
440	450	2.15	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.85	0.70
450	460	2.25	2.05	1.90	1.75	1.55	1.40	1.25	1.15	1.00	0.90	0.75
460	470	2.35	2.15	2.00	1.80	1.65	1.50	1.35	1.20	1.10	0.95	0.85
470	480	2.40	2.25	2.10	1.90	1.75	1.55	1.40	1.30	1.15	1.00	0.90
480	490	2.50	2.35	2.15	2.00	1.85	1.65	1.50	1.35	1.20	1.10	0.95
490	500	2.60	2.45	2.25	2.10	1.90	1.75	1.60	1.45	1.30	1.15	1.00
500	510	2.70	2.50	2.35	2.15	2.00	1.85	1.65	1.50	1.35	1.20	1.10
510	520	2.75	2.60	2.45	2.25	2.10	1.90	1.75	1.60	1.45	1.30	1.15
520	530	2.85	2.70	2.50	2.35	2.20	2.00	1.85	1.65	1.50	1.35	1.20
530	540	2.95	2.80	2.60	2.45	2.25	2.10	1.95	1.75	1.60	1.45	1.30
540	550	3.10	2.90	2.70	2.55	2.35	2.20	2.00	1.85	1.70	1.50	1.35
550	560	3.20	3.00	2.80	2.60	2.45	2.30	2.10	1.95	1.75	1.60	1.45
560	570	3.30	3.10	2.90	2.70	2.55	2.35	2.20	2.00	1.85	1.70	1.55
570	580	3.40	3.20	3.00	2.80	2.60	2.45	2.30	2.10	1.95	1.75	1.60
580	590	3.50	3.30	3.10	2.90	2.70	2.55	2.35	2.20	2.05	1.85	1.70
590	600	3.60	3.40	3.20	3.00	2.80	2.65	2.45	2.30	2.10	1.95	1.80
600	610	3.70	3.50	3.30	3.10	2.90	2.70	2.55	2.40	2.20	2.05	1.85
610	620	3.80	3.60	3.40	3.20	3.00	2.80	2.65	2.45	2.30	2.15	1.95
620	630	3.90	3.70	3.50	3.30	3.10	2.90	2.75	2.55	2.40	2.20	2.05
630	640	4.00	3.80	3.60	3.40	3.20	3.00	2.80	2.65	2.45	2.30	2.15
640	650	4.10	3.90	3.70	3.50	3.30	3.10	2.90	2.75	2.55	2.40	2.20
\$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	0.00										
150	160	0.05										
160	170	0.15										
170	180	0.20	\$0.05									
180	190	0.25	0.15									
190	200	0.30	0.20	\$0.10								
200	210	0.35	0.25	0.15								
210	220	0.45	0.30	0.20	\$0.10							
220	230	0.50	0.35	0.25	0.15	\$0.05						
230	240	0.55	0.45	0.30	0.20	0.10						
240	250	0.60	0.50	0.40	0.25	0.15	\$0.05					
250	260	0.65	0.55	0.45	0.30	0.20	0.10					
260	270	0.75	0.60	0.50	0.40	0.25	0.15	\$0.05				
270	280	0.80	0.65	0.55	0.45	0.35	0.20	0.10				
280	290	0.85	0.75	0.60	0.50	0.40	0.25	0.15	\$0.05			
290	300	0.90	0.80	0.70	0.55	0.45	0.35	0.20	0.10			
300	310	0.95	0.85	0.75	0.60	0.50	0.40	0.30	0.15	\$0.05		
310	320	1.05	0.90	0.80	0.70	0.55	0.45	0.35	0.20	0.10		
320	330	1.10	1.00	0.85	0.75	0.65	0.50	0.40	0.30	0.15	\$0.05	
330	340	1.20	1.05	0.90	0.80	0.70	0.55	0.45	0.35	0.20	0.10	
340	350	1.25	1.10	1.00	0.85	0.75	0.65	0.50	0.40	0.30	0.15	\$0.05
350	360	1.30	1.20	1.05	0.90	0.80	0.70	0.60	0.45	0.35	0.25	0.10
360	370	1.40	1.25	1.10	1.00	0.85	0.75	0.65	0.50	0.40	0.30	0.15
370	380	1.45	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.45	0.35	0.25
380	390	1.55	1.40	1.25	1.10	1.00	0.85	0.75	0.65	0.50	0.40	0.30
390	400	1.65	1.45	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.45	0.35
400	410	1.70	1.55	1.40	1.25	1.15	1.00	0.90	0.75	0.65	0.55	0.40
410	420	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.80	0.70	0.60	0.45
420	430	1.90	1.70	1.55	1.40	1.25	1.15	1.00	0.90	0.75	0.65	0.55
430	440	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.80	0.70	0.60
440	450	2.05	1.90	1.75	1.55	1.40	1.25	1.15	1.00	0.90	0.75	0.65
450	460	2.15	2.00	1.80	1.65	1.50	1.35	1.20	1.10	0.95	0.85	0.70
460	470	2.25	2.10	1.90	1.75	1.55	1.40	1.25	1.15	1.00	0.90	0.75
470	480	2.35	2.15	2.00	1.80	1.65	1.50	1.35	1.20	1.10	0.95	0.85
480	490	2.40	2.25	2.10	1.90	1.75	1.60	1.45	1.30	1.15	1.00	0.90
490	500	2.50	2.35	2.15	2.00	1.85	1.65	1.50	1.35	1.20	1.10	0.95
500	510	2.60	2.45	2.25	2.10	1.90	1.75	1.60	1.45	1.30	1.15	1.00
510	520	2.70	2.50	2.35	2.20	2.00	1.85	1.65	1.50	1.35	1.20	1.10
520	530	2.80	2.60	2.45	2.25	2.10	1.95	1.75	1.60	1.45	1.30	1.15
530	540	2.85	2.70	2.55	2.35	2.20	2.00	1.85	1.65	1.50	1.35	1.25
540	550	3.00	2.80	2.60	2.45	2.25	2.10	1.95	1.75	1.60	1.45	1.30
550	560	3.10	2.90	2.70	2.55	2.35	2.20	2.00	1.85	1.70	1.50	1.35
560	570	3.20	3.00	2.80	2.60	2.45	2.30	2.10	1.95	1.75	1.60	1.45
570	580	3.30	3.10	2.90	2.70	2.55	2.35	2.20	2.05	1.85	1.70	1.55
580	590	3.40	3.20	3.00	2.80	2.65	2.45	2.30	2.10	1.95	1.80	1.60
590	600	3.50	3.30	3.10	2.90	2.70	2.55	2.40	2.20	2.05	1.85	1.70
600	610	3.60	3.40	3.20	3.00	2.80	2.65	2.45	2.30	2.10	1.95	1.80
610	620	3.70	3.50	3.30	3.10	2.90	2.70	2.55	2.40	2.20	2.05	1.85
620	630	3.80	3.60	3.40	3.20	3.00	2.80	2.65	2.45	2.30	2.15	1.95
630	640	3.90	3.70	3.50	3.30	3.10	2.90	2.75	2.55	2.40	2.20	2.05
640	650	4.00	3.80	3.60	3.40	3.20	3.00	2.80	2.65	2.50	2.30	2.15
\$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												
\$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	0.05										
280	290	0.10										
290	300	0.15										
300	320	0.25										
320	340	0.35	\$0.15									
340	360	0.50	0.25	\$0.05								
360	380	0.60	0.40	0.15								
380	400	0.75	0.50	0.25	\$0.05							
400	420	0.85	0.60	0.40	0.15							
420	440	0.95	0.75	0.50	0.30	\$0.05						
440	460	1.10	0.85	0.65	0.40	0.15						
460	480	1.20	1.00	0.75	0.50	0.30	\$0.05					
480	500	1.35	1.10	0.85	0.65	0.40	0.20					
500	520	1.45	1.20	1.00	0.75	0.55	0.30	\$0.05				
520	540	1.55	1.35	1.10	0.90	0.65	0.40	0.20				
540	560	1.70	1.45	1.25	1.00	0.75	0.55	0.30	\$0.10			
560	580	1.80	1.60	1.35	1.10	0.90	0.65	0.45	0.20			
580	600	1.95	1.70	1.45	1.25	1.00	0.80	0.55	0.30	\$0.10		
600	620	2.10	1.80	1.60	1.35	1.15	0.90	0.65	0.45	0.20		
620	640	2.20	1.95	1.70	1.50	1.25	1.00	0.80	0.55	0.30	\$0.10	
640	660	2.35	2.10	1.85	1.60	1.35	1.15	0.90	0.70	0.45	0.20	
660	680	2.50	2.20	1.95	1.70	1.50	1.25	1.05	0.80	0.55	0.35	\$0.10
680	700	2.60	2.35	2.10	1.85	1.60	1.40	1.15	0.90	0.70	0.45	0.20
700	720	2.75	2.50	2.25	1.95	1.75	1.50	1.25	1.05	0.80	0.55	0.35
720	740	2.95	2.65	2.35	2.10	1.85	1.60	1.40	1.15	0.90	0.70	0.45
740	760	3.10	2.80	2.50	2.25	2.00	1.75	1.50	1.30	1.05	0.80	0.60
760	780	3.25	2.95	2.65	2.40	2.10	1.85	1.65	1.40	1.15	0.95	0.70
780	800	3.40	3.10	2.80	2.50	2.25	2.00	1.75	1.50	1.30	1.05	0.80
800	820	3.60	3.25	2.95	2.65	2.40	2.15	1.85	1.65	1.40	1.15	0.95
820	840	3.80	3.45	3.10	2.80	2.50	2.25	2.00	1.75	1.50	1.30	1.05
840	860	3.95	3.60	3.25	2.95	2.65	2.40	2.15	1.90	1.65	1.40	1.20
860	880	4.15	3.80	3.45	3.10	2.80	2.55	2.25	2.00	1.75	1.55	1.30
880	900	4.30	3.95	3.65	3.30	3.00	2.65	2.40	2.15	1.90	1.65	1.40</

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$200	\$0.00										
200	210	0.00										
210	220	0.00										
220	230	0.00										
230	240	0.00										
240	250	0.00										
250	260	0.00										
260	270	0.00										
270	280	0.00										
280	290	0.00										
290	300	0.05										
300	320	0.15										
320	340	0.25										
340	360	0.40	\$0.15									
360	380	0.50	0.25	\$0.05								
380	400	0.60	0.40	0.15								
400	420	0.75	0.50	0.25	\$0.05							
420	440	0.85	0.60	0.40	0.15							
440	460	1.00	0.75	0.50	0.30	\$0.05						
460	480	1.10	0.85	0.65	0.40	0.15						
480	500	1.20	1.00	0.75	0.50	0.30	\$0.05					
500	520	1.35	1.10	0.85	0.65	0.40	0.20					
520	540	1.45	1.20	1.00	0.75	0.55	0.30	\$0.05				
540	560	1.60	1.35	1.10	0.90	0.65	0.40	0.20				
560	580	1.70	1.45	1.25	1.00	0.75	0.55	0.30	\$0.10			
580	600	1.80	1.60	1.35	1.10	0.90	0.65	0.45	0.20			
600	620	1.95	1.70	1.45	1.25	1.00	0.80	0.55	0.30	\$0.10		
620	640	2.10	1.80	1.60	1.35	1.15	0.90	0.65	0.45	0.20		
640	660	2.20	1.95	1.70	1.50	1.25	1.00	0.80	0.55	0.35	\$0.10	
660	680	2.35	2.10	1.85	1.60	1.35	1.15	0.90	0.70	0.45	0.20	
680	700	2.50	2.25	1.95	1.70	1.50	1.25	1.05	0.80	0.55	0.35	\$0.10
700	720	2.60	2.35	2.10	1.85	1.60	1.40	1.15	0.90	0.70	0.45	0.25
720	740	2.80	2.50	2.25	2.00	1.75	1.50	1.25	1.05	0.80	0.60	0.35
740	760	2.95	2.65	2.35	2.10	1.85	1.60	1.40	1.15	0.95	0.70	0.45
760	780	3.10	2.80	2.50	2.25	2.00	1.75	1.50	1.30	1.05	0.80	0.60
780	800	3.25	2.95	2.65	2.40	2.10	1.85	1.65	1.40	1.15	0.95	0.70
800	820	3.45	3.10	2.80	2.50	2.25	2.00	1.75	1.50	1.30	1.05	0.85
820	840	3.60	3.25	2.95	2.65	2.40	2.15	1.85	1.65	1.40	1.20	0.95
840	860	3.80	3.45	3.10	2.80	2.55	2.25	2.00	1.75	1.55	1.30	1.05
860	880	3.95	3.60	3.30	2.95	2.65	2.40	2.15	1.90	1.65	1.40	1.20
880	900	4.15	3.80	3.45	3.15	2.85	2.55	2.30	2.00	1.75	1.55	1.30
900	920	4.30	3.95	3.65	3.30	3.00	2.70	2.40	2.15	1.90	1.65	1.45
920	940	4.50	4.15	3.80	3.45	3.15	2.85	2.55	2.30	2.05	1.80	1.55
940	960	4.65	4.35	4.00	3.65	3.30	3.00	2.70	2.40	2.15	1.90	1.65
960	980	4.85	4.50	4.15	3.80	3.50	3.15	2.85	2.55	2.30	2.05	1.80
980	1,000	5.00	4.70	4.35	4.00	3.65	3.30	3.00	2.70	2.45	2.15	1.90
1,000	1,020	5.20	4.85	4.50	4.20	3.85	3.50	3.15	2.85	2.55	2.30	2.05
1,020	1,040	5.40	5.05	4.70	4.35	4.00	3.65	3.35	3.00	2.70	2.45	2.20
1,040	1,060	5.55	5.20	4.85	4.55	4.20	3.85	3.50	3.20	2.85	2.60	2.30
1,060	1,080	5.75	5.40	5.05	4.70	4.35	4.05	3.70	3.35	3.05	2.75	2.45
1,080	1,100	5.95	5.55	5.25	4.90	4.55	4.20	3.85	3.55	3.20	2.90	2.60
1,100	1,120	6.15	5.75	5.40	5.05	4.70	4.40	4.05	3.70	3.35	3.05	2.75
1,120	1,140	6.35	5.95	5.60	5.25	4.90	4.55	4.20	3.90	3.55	3.20	2.90
1,140	1,160	6.55	6.20	5.80	5.40	5.10	4.75	4.40	4.05	3.70	3.40	3.05
1,160	1,180	6.80	6.40	6.00	5.60	5.25	4.90	4.55	4.25	3.90	3.55	3.20
1,180	1,200	7.00	6.60	6.20	5.80	5.45	5.10	4.75	4.40	4.05	3.75	3.40
1,200	1,220	7.20	6.80	6.40	6.00	5.60	5.25	4.95	4.60	4.25	3.90	3.55
1,220	1,240	7.40	7.00	6.60	6.20	5.80	5.45	5.10	4.75	4.40	4.10	3.75
1,240	1,260	7.60	7.20	6.80	6.40	6.00	5.60	5.30	4.95	4.60	4.25	3.90
1,260	1,280	7.80	7.40	7.00	6.60	6.20	5.85	5.45	5.10	4.80	4.45	4.10
1,280	1,300	8.00	7.60	7.20	6.80	6.45	6.05	5.65	5.30	4.95	4.60	4.25
\$1,300 & OVER		Use Method II, "Exact Calculation Method," on page 16 of this booklet										

Method I

Table II

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

BIWEEKLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$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	0.05										
300	320	0.10										
320	340	0.25										
340	360	0.35	\$0.10									
360	380	0.50	0.25									
380	400	0.60	0.35	\$0.10								
400	420	0.70	0.45	0.20								
420	440	0.85	0.60	0.35	\$0.10							
440	460	0.95	0.70	0.45	0.20							
460	480	1.10	0.85	0.60	0.35	\$0.10						
480	500	1.20	0.95	0.70	0.45	0.20						
500	520	1.30	1.05	0.80	0.55	0.30	\$0.05					
520	540	1.45	1.20	0.95	0.70	0.45	0.20					
540	560	1.55	1.30	1.05	0.80	0.55	0.30	\$0.05				
560	580	1.70	1.45	1.20	0.95	0.70	0.45	0.20				
580	600	1.80	1.55	1.30	1.05	0.80	0.55	0.30	\$0.05			
600	620	1.90	1.65	1.40	1.15	0.90	0.65	0.40	0.15			
620	640	2.05	1.80	1.55	1.30	1.05	0.80	0.55	0.30	\$0.05		
640	660	2.20	1.90	1.65	1.40	1.15	0.90	0.65	0.40	0.15		
660	680	2.30	2.05	1.80	1.55	1.30	1.05	0.80	0.55	0.30	\$0.05	
680	700	2.45	2.15	1.90	1.65	1.40	1.15	0.90	0.65	0.40	0.15	
700	720	2.60	2.30	2.00	1.75	1.50	1.25	1.00	0.75	0.50	0.25	
720	740	2.70	2.45	2.15	1.90	1.65	1.40	1.15	0.90	0.65	0.40	\$0.15
740	760	2.85	2.55	2.30	2.00	1.75	1.50	1.25	1.00	0.75	0.50	0.25
760	780	3.00	2.70	2.40	2.15	1.90	1.65	1.40	1.15	0.90	0.65	0.40
780	800	3.15	2.85	2.55	2.30	2.00	1.75	1.50	1.25	1.00	0.75	0.50
800	820	3.30	3.00	2.70	2.40	2.15	1.85	1.60	1.35	1.10	0.85	0.60
820	840	3.50	3.15	2.85	2.55	2.25	2.00	1.75	1.50	1.25	1.00	0.75
840	860	3.65	3.30	3.00	2.70	2.40	2.10	1.85	1.60	1.35	1.10	0.85
860	880	3.85	3.45	3.15	2.80	2.55	2.25	2.00	1.75	1.50	1.25	1.00
880	900	4.00	3.65	3.30	2.95	2.65	2.40	2.10	1.85	1.60	1.35	1.10
900	920	4.20	3.80	3.45	3.15	2.80	2.50	2.25	1.95	1.70	1.45	1.20
920	940	4.35	4.00	3.65	3.30	2.95	2.65	2.40	2.10	1.85	1.60	1.35
940	960	4.55	4.15	3.80	3.45	3.10	2.80	2.50	2.25	1.95	1.70	1.45
960	980	4.70	4.35	4.00	3.60	3.25	2.95	2.65	2.35	2.10	1.85	1.60
980	1,000	4.90	4.55	4.15	3.80	3.45	3.10	2.80	2.50	2.20	1.95	1.70
1,000	1,020	5.05	4.70	4.35	3.95	3.60	3.25	2.95	2.65	2.35	2.05	1.80
1,020	1,040	5.25	4.90	4.50	4.15	3.75	3.40	3.10	2.75	2.50	2.20	1.95
1,040	1,060	5.45	5.05	4.70	4.30	3.95	3.60	3.25	2.90	2.65	2.35	2.05
1,060	1,080	5.60	5.25	4.85	4.50	4.15	3.75	3.40	3.10	2.75	2.50	2.20
1,080	1,100	5.80	5.40	5.05	4.65	4.30	3.95	3.55	3.25	2.90	2.60	2.35
1,100	1,120	5.95	5.60	5.20	4.85	4.50	4.10	3.75	3.40	3.05	2.75	2.45
1,120	1,140	6.15	5.75	5.40	5.05	4.65	4.30	3.90	3.55	3.20	2.90	2.60
1,140	1,160	6.35	5.95	5.55	5.20	4.85	4.45	4.10	3.75	3.40	3.05	2.75
1,160	1,180	6.55	6.15	5.75	5.40	5.00	4.65	4.30	3.90	3.55	3.20	2.90
1,180	1,200	6.75	6.35	5.95	5.55	5.20	4.80	4.45	4.10	3.70	3.35	3.05
1,200	1,220	6.95	6.55	6.10	5.75	5.35	5.00	4.65	4.25	3.90	3.50	3.20
1,220	1,240	7.15	6.75	6.30	5.90	5.55	5.20	4.80	4.45	4.05	3.70	3.35
1,240	1,260	7.40	6.95	6.50	6.10	5.70	5.35	5.00	4.60	4.25	3.90	3.50
1,260	1,280	7.60	7.15	6.75	6.30	5.90	5.55	5.15	4.80	4.40	4.05	3.70
1,280	1,300	7.80	7.35	6.95	6.50	6.10	5.70	5.35	4.95	4.60	4.25	3.85
1,300	1,320	8.00	7.55	7.15	6.70	6.30	5.90	5.50	5.15	4.80	4.40	4.05
1,320	1,340	8.20	7.75	7.35	6.90	6.50	6.05	5.70	5.30	4.95	4.60	4.20
1,340	1,360	8.40	8.00	7.55	7.10	6.70	6.25	5.85	5.50	5.15	4.75	4.40
\$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	0.10										
340	360	0.25										
360	380	0.35	\$0.10									
380	400	0.45	0.20									
400	420	0.60	0.35	\$0.10								
420	440	0.70	0.45	0.20								
440	460	0.85	0.60	0.35	\$0.10							
460	480	0.95	0.70	0.45	0.20							
480	500	1.05	0.80	0.55	0.30	\$0.05						
500	520	1.20	0.95	0.70	0.45	0.20						
520	540	1.30	1.05	0.80	0.55	0.30	\$0.05					
540	560	1.45	1.20	0.95	0.70	0.45	0.20					
560	580	1.55	1.30	1.05	0.80	0.55	0.30	\$0.05				
580	600	1.65	1.40	1.15	0.90	0.65	0.40	0.15				
600	620	1.80	1.55	1.30	1.05	0.80	0.55	0.30	\$0.05			
620	640	1.90	1.65	1.40	1.15	0.90	0.65	0.40	0.15			
640	660	2.05	1.80	1.55	1.30	1.05	0.80	0.55	0.30	\$0.05		
660	680	2.15	1.90	1.65	1.40	1.15	0.90	0.65	0.40	0.15		
680	700	2.30	2.00	1.75	1.50	1.25	1.00	0.75	0.50	0.25		
700	720	2.45	2.15	1.90	1.65	1.40	1.15	0.90	0.65	0.40	\$0.15	
720	740	2.60	2.30	2.00	1.75	1.50	1.25	1.00	0.75	0.50	0.25	
740	760	2.70	2.45	2.15	1.90	1.65	1.40	1.15	0.90	0.65	0.40	\$0.15
760	780	2.85	2.55	2.30	2.00	1.75	1.50	1.25	1.00	0.75	0.50	0.25
780	800	3.00	2.70	2.40	2.15	1.85	1.60	1.35	1.10	0.85	0.60	0.35
800	820	3.15	2.85	2.55	2.25	2.00	1.75	1.50	1.25	1.00	0.75	0.50
820	840	3.30	3.00	2.70	2.40	2.15	1.85	1.60	1.35	1.10	0.85	0.60
840	860	3.50	3.15	2.80	2.55	2.25	2.00	1.75	1.50	1.25	1.00	0.75
860	880	3.65	3.30	3.00	2.70	2.40	2.10	1.85	1.60	1.35	1.10	0.85
880	900	3.85	3.45	3.15	2.80	2.55	2.25	1.95	1.70	1.45	1.20	0.95
900	920	4.00	3.65	3.30	2.95	2.65	2.40	2.10	1.85	1.60	1.35	1.10
920	940	4.20	3.80	3.45	3.10	2.80	2.50	2.25	1.95	1.70	1.45	1.20
940	960	4.35	4.00	3.60	3.30	2.95	2.65	2.35	2.10	1.85	1.60	1.35
960	980	4.55	4.15	3.80	3.45	3.10	2.80	2.50	2.25	1.95	1.70	1.45
980	1,000	4.70	4.35	3.95	3.60	3.25	2.95	2.65	2.35	2.10	1.80	1.55
1,000	1,020	4.90	4.50	4.15	3.80	3.40	3.10	2.80	2.50	2.20	1.95	1.70
1,020	1,040	5.05	4.70	4.35	3.95	3.60	3.25	2.90	2.65	2.35	2.05	1.80
1,040	1,060	5.25	4.85	4.50	4.15	3.75	3.40	3.10	2.75	2.50	2.20	1.95
1,060	1,080	5.40	5.05	4.70	4.30	3.95	3.60	3.25	2.90	2.60	2.35	2.05
1,080	1,100	5.60	5.25	4.85	4.50	4.10	3.75	3.40	3.05	2.75	2.45	2.20
1,100	1,120	5.75	5.40	5.05	4.65	4.30	3.95	3.55	3.25	2.90	2.60	2.35
1,120	1,140	5.95	5.60	5.20	4.85	4.50	4.10	3.75	3.40	3.05	2.75	2.45
1,140	1,160	6.15	5.75	5.40	5.00	4.65	4.30	3.90	3.55	3.20	2.90	2.60
1,160	1,180	6.35	5.95	5.55	5.20	4.85	4.45	4.10	3.70	3.35	3.05	2.75
1,180	1,200	6.55	6.10	5.75	5.40	5.00	4.65	4.25	3.90	3.55	3.20	2.85
1,200	1,220	6.75	6.30	5.90	5.55	5.20	4.80	4.45	4.10	3.70	3.35	3.05
1,220	1,240	6.95	6.55	6.10	5.75	5.35	5.00	4.60	4.25	3.90	3.50	3.20
1,240	1,260	7.15	6.75	6.30	5.90	5.55	5.15	4.80	4.45	4.05	3.70	3.35
1,260	1,280	7.35	6.95	6.50	6.10	5.70	5.35	5.00	4.60	4.25	3.85	3.50
1,280	1,300	7.55	7.15	6.70	6.30	5.90	5.50	5.15	4.80	4.40	4.05	3.70
1,300	1,320	7.80	7.35	6.90	6.50	6.05	5.70	5.35	4.95	4.60	4.20	3.85
1,320	1,340	8.00	7.55	7.15	6.70	6.25	5.90	5.50	5.15	4.75	4.40	4.05
1,340	1,360	8.20	7.75	7.35	6.90	6.50	6.05	5.70	5.30	4.95	4.60	4.20
\$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												
\$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	0.05										
600	640	0.25										
640	680	0.45										
680	720	0.70	\$0.20									
720	760	0.95	0.45									
760	800	1.20	0.70	\$0.20								
800	840	1.45	0.95	0.45								
840	880	1.65	1.15	0.65	\$0.15							
880	920	1.90	1.40	0.90	0.40							
920	960	2.15	1.65	1.15	0.65	\$0.15						
960	1,000	2.40	1.90	1.40	0.90	0.40						
1,000	1,040	2.65	2.15	1.65	1.15	0.65	\$0.15					
1,040	1,080	2.85	2.35	1.85	1.35	0.85	0.35					
1,080	1,120	3.10	2.60	2.10	1.60	1.10	0.60	\$0.10				
1,120	1,160	3.35	2.85	2.35	1.85	1.35	0.85	0.35				
1,160	1,200	3.60	3.10	2.60	2.10	1.60	1.10	0.60	\$0.10			
1,200	1,240	3.85	3.35	2.85	2.35	1.85	1.35	0.85	0.35			
1,240	1,280	4.10	3.55	3.05	2.55	2.05	1.55	1.05	0.55	\$0.05		
1,280	1,320	4.35	3.80	3.30	2.80	2.30	1.80	1.30	0.80	0.30		
1,320	1,360	4.60	4.05	3.55	3.05	2.55	2.05	1.55	1.05	0.55	\$0.05	
1,360	1,400	4.90	4.35	3.80	3.30	2.80	2.30	1.80	1.30	0.80	0.30	
1,400	1,440	5.15	4.60	4.05	3.55	3.05	2.55	2.05	1.55	1.05	0.55	\$0.05
1,440	1,480	5.45	4.85	4.30	3.75	3.25	2.75	2.25	1.75	1.25	0.75	0.25
1,480	1,520	5.70	5.15	4.60	4.00	3.50	3.00	2.50	2.00	1.50	1.00	0.50
1,520	1,560	6.00	5.40	4.85	4.30	3.75	3.25	2.75	2.25	1.75	1.25	0.75
1,560	1,600	6.35	5.70	5.10	4.55	4.00	3.50	3.00	2.50	2.00	1.50	1.00
1,600	1,640	6.65	6.00	5.40	4.80	4.25	3.75	3.25	2.75	2.25	1.75	1.25
1,640	1,680	6.95	6.30	5.65	5.10	4.55	3.95	3.45	2.95	2.45	1.95	1.45
1,680	1,720	7.30	6.60	5.95	5.35	4.80	4.25	3.70	3.20	2.70	2.20	1.70
1,720	1,760	7.65	6.95	6.30	5.65	5.05	4.50	3.95	3.45	2.95	2.45	1.95
1,760	1,800	8.00	7.30	6.60	5.95	5.35	4.80	4.20	3.70	3.20	2.70	2.20
1,800	1,840	8.40	7.65	6.90	6.25	5.60	5.05	4.50	3.95	3.45	2.95	2.45
1,840	1,880	8.75	8.00	7.25	6.55	5.90	5.30	4.75	4.20	3.65	3.15	2.65
1,880	1,920	9.10	8.35	7.60	6.90	6.25	5.60	5.05	4.45	3.90	3.40	2.90
1,920	1,960	9.45	8.70	7.95	7.20	6.55	5.90	5.30	4.75	4.15	3.65	3.15
1,960	2,000	9.80	9.05	8.30	7.60	6.85	6.20	5.55	5.00	4.45	3.90	3.40
2,000	2,040	10.15	9.40	8.65	7.95	7.20	6.50	5.85	5.25	4.70	4.15	3.65
2,040	2,080	10.50	9.75	9.00	8.30	7.55	6.85	6.20	5.55	5.00	4.40	3.85
2,080	2,120	10.85	10.10	9.40	8.65	7.90	7.15	6.50	5.85	5.25	4.70	4.15
2,120	2,160	11.20	10.45	9.75	9.00	8.25	7.50	6.80	6.15	5.50	4.95	4.40
2,160	2,200	11.55	10.80	10.10	9.35	8.60	7.85	7.15	6.45	5.80	5.25	4.65
2,200	2,240	11.90	11.20	10.45	9.70	8.95	8.25	7.50	6.80	6.10	5.50	4.95
2,240	2,280	12.30	11.55	10.80	10.05	9.30	8.60	7.85	7.10	6.45	5.80	5.20
2,280	2,320	12.70	11.90	11.15	10.40	9.65	8.95	8.20	7.45	6.75	6.10	5.50
2,320	2,360	13.10	12.25	11.50	10.75	10.05	9.30	8.55	7.80	7.10	6.40	5.75
2,360	2,400	13.50	12.65	11.85	11.10	10.40	9.65	8.90	8.15	7.45	6.75	6.05
2,400	2,440	13.95	13.05	12.20	11.45	10.75	10.00	9.25	8.50	7.80	7.05	6.40
2,440	2,480	14.35	13.50	12.65	11.85	11.10	10.35	9.60	8.90	8.15	7.40	6.70
2,480	2,520	14.75	13.90	13.05	12.20	11.45	10.70	9.95	9.25	8.50	7.75	7.00
2,520	2,560	15.15	14.30	13.45	12.60	11.80	11.05	10.30	9.60	8.85	8.10	7.35
2,560	2,600	15.55	14.70	13.85	13.00	12.15	11.40	10.70	9.95	9.20	8.45	7.75
2,600	2,640	16.00	15.15	14.25	13.40	12.55	11.75	11.05	10.30	9.55	8.80	8.10
2,640	2,680	16.40	15.55	14.70	13.85	12.95	12.10	11.40	10.65	9.90	9.15	8.45
2,680	2,720	16.80	15.95	15.10	14.25	13.40	12.55	11.75	11.00	10.25	9.55	8.80
\$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	0.20										
680	720	0.45										
720	760	0.70	\$0.20									
760	800	0.95	0.45									
800	840	1.20	0.70	\$0.20								
840	880	1.40	0.90	0.40								
880	920	1.65	1.15	0.65	\$0.15							
920	960	1.90	1.40	0.90	0.40							
960	1,000	2.15	1.65	1.15	0.65	\$0.15						
1,000	1,040	2.40	1.90	1.40	0.90	0.40						
1,040	1,080	2.60	2.10	1.60	1.10	0.60	\$0.10					
1,080	1,120	2.85	2.35	1.85	1.35	0.85	0.35					
1,120	1,160	3.10	2.60	2.10	1.60	1.10	0.60	\$0.10				
1,160	1,200	3.35	2.85	2.35	1.85	1.35	0.85	0.35				
1,200	1,240	3.60	3.10	2.60	2.10	1.60	1.10	0.60	\$0.10			
1,240	1,280	3.80	3.30	2.80	2.30	1.80	1.30	0.80	0.30			
1,280	1,320	4.05	3.55	3.05	2.55	2.05	1.55	1.05	0.55	\$0.05		
1,320	1,360	4.35	3.80	3.30	2.80	2.30	1.80	1.30	0.80	0.30		
1,360	1,400	4.60	4.05	3.55	3.05	2.55	2.05	1.55	1.05	0.55	\$0.05	
1,400	1,440	4.90	4.30	3.80	3.30	2.80	2.30	1.80	1.30	0.80	0.30	
1,440	1,480	5.15	4.60	4.05	3.50	3.00	2.50	2.00	1.50	1.00	0.50	
1,480	1,520	5.40	4.85	4.30	3.75	3.25	2.75	2.25	1.75	1.25	0.75	\$0.25
1,520	1,560	5.70	5.15	4.55	4.00	3.50	3.00	2.50	2.00	1.50	1.00	0.50
1,560	1,600	6.00	5.40	4.85	4.25	3.75	3.25	2.75	2.25	1.75	1.25	0.75
1,600	1,640	6.30	5.65	5.10	4.55	4.00	3.50	3.00	2.50	2.00	1.50	1.00
1,640	1,680	6.65	6.00	5.40	4.80	4.25	3.70	3.20	2.70	2.20	1.70	1.20
1,680	1,720	6.95	6.30	5.65	5.10	4.50	3.95	3.45	2.95	2.45	1.95	1.45
1,720	1,760	7.30	6.60	5.95	5.35	4.80	4.25	3.70	3.20	2.70	2.20	1.70
1,760	1,800	7.65	6.90	6.25	5.60	5.05	4.50	3.95	3.45	2.95	2.45	1.95
1,800	1,840	8.00	7.25	6.60	5.95	5.35	4.75	4.20	3.70	3.20	2.70	2.20
1,840	1,880	8.35	7.60	6.90	6.25	5.60	5.05	4.50	3.90	3.40	2.90	2.40
1,880	1,920	8.70	8.00	7.25	6.55	5.90	5.30	4.75	4.20	3.65	3.15	2.65
1,920	1,960	9.05	8.35	7.60	6.85	6.20	5.60	5.00	4.45	3.90	3.40	2.90
1,960	2,000	9.40	8.70	7.95	7.20	6.55	5.85	5.30	4.70	4.15	3.65	3.15
2,000	2,040	9.80	9.05	8.30	7.55	6.85	6.20	5.55	5.00	4.45	3.90	3.40
2,040	2,080	10.15	9.40	8.65	7.90	7.20	6.50	5.85	5.25	4.70	4.15	3.60
2,080	2,120	10.50	9.75	9.00	8.25	7.55	6.80	6.15	5.55	4.95	4.40	3.85
2,120	2,160	10.85	10.10	9.35	8.65	7.90	7.15	6.50	5.80	5.25	4.70	4.10
2,160	2,200	11.20	10.45	9.70	9.00	8.25	7.50	6.80	6.15	5.50	4.95	4.40
2,200	2,240	11.55	10.80	10.05	9.35	8.60	7.85	7.10	6.45	5.80	5.20	4.65
2,240	2,280	11.90	11.15	10.45	9.70	8.95	8.20	7.50	6.75	6.10	5.50	4.95
2,280	2,320	12.25	11.50	10.80	10.05	9.30	8.55	7.85	7.10	6.45	5.75	5.20
2,320	2,360	12.70	11.85	11.15	10.40	9.65	8.90	8.20	7.45	6.75	6.10	5.45
2,360	2,400	13.10	12.25	11.50	10.75	10.00	9.30	8.55	7.80	7.05	6.40	5.75
2,400	2,440	13.50	12.65	11.85	11.10	10.35	9.65	8.90	8.15	7.40	6.70	6.05
2,440	2,480	13.90	13.05	12.20	11.45	10.70	10.00	9.25	8.50	7.75	7.05	6.35
2,480	2,520	14.30	13.45	12.60	11.80	11.05	10.35	9.60	8.85	8.10	7.40	6.70
2,520	2,560	14.75	13.90	13.00	12.15	11.45	10.70	9.95	9.20	8.50	7.75	7.00
2,560	2,600	15.15	14.30	13.45	12.60	11.80	11.05	10.30	9.55	8.85	8.10	7.35
2,600	2,640	15.55	14.70	13.85	13.00	12.15	11.40	10.65	9.90	9.20	8.45	7.70
2,640	2,680	15.95	15.10	14.25	13.40	12.55	11.75	11.00	10.30	9.55	8.80	8.05
2,680	2,720	16.40	15.50	14.65	13.80	12.95	12.10	11.35	10.65	9.90	9.15	8.40
\$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												
\$0	\$25	\$0.00										
25	29	0.00										
29	30	0.00										
30	31	0.00										
31	32	0.05										
32	33	0.05										
33	34	0.05										
34	35	0.05										
35	36	0.05	\$0.05									
36	37	0.05	0.05									
37	38	0.05	0.05									
38	39	0.05	0.05									
39	40	0.10	0.05	\$0.05								
40	41	0.10	0.05	0.05								
41	42	0.10	0.05	0.05								
42	43	0.10	0.05	0.05								
43	44	0.10	0.10	0.05	\$0.05							
44	45	0.10	0.10	0.05	0.05							
45	46	0.10	0.10	0.05	0.05							
46	47	0.10	0.10	0.05	0.05	\$0.05						
47	48	0.10	0.10	0.10	0.05	0.05						
48	49	0.15	0.10	0.10	0.05	0.05						
49	50	0.15	0.10	0.10	0.05	0.05						
50	52	0.15	0.10	0.10	0.10	0.05	\$0.05					
52	54	0.15	0.15	0.10	0.10	0.05	0.05					
54	56	0.15	0.15	0.10	0.10	0.10	0.05	\$0.05				
56	58	0.20	0.15	0.15	0.10	0.10	0.05	0.05				
58	60	0.20	0.15	0.15	0.10	0.10	0.10	0.05	\$0.05			
60	62	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05			
62	64	0.20	0.20	0.15	0.15	0.10	0.10	0.10	0.05	\$0.05		
64	66	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05		
66	68	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.05	\$0.05	
68	70	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05	
70	72	0.30	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.05	\$0.05
72	74	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05
74	76	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.05
76	78	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05
78	80	0.35	0.30	0.30	0.25	0.25	0.20	0.15	0.15	0.15	0.10	0.10
80	82	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10
82	84	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10
84	86	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10
86	88	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15
88	90	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15
90	92	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15
92	94	0.45	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15
94	96	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.20
96	98	0.50	0.45	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20
98	100	0.50	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20
100	102	0.55	0.50	0.45	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20
102	104	0.55	0.50	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25
104	106	0.55	0.55	0.50	0.45	0.45	0.40	0.35	0.35	0.30	0.25	0.25
106	108	0.60	0.55	0.50	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25
108	110	0.60	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.35	0.30	0.25
110	112	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.40	0.35	0.30	0.30
112	114	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.35	0.30
114	116	0.70	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.40	0.35	0.30
116	118	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.35
118	120	0.70	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.40	0.40	0.35
120	122	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.50	0.45	0.40	0.35
122	124	0.75	0.70	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.45	0.40
124	126	0.80	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.50	0.45	0.40
126	128	0.80	0.75	0.70	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.45
128	130	0.80	0.80	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.50	0.45
\$130 & OVER		Use Method II, "Exact Calculation Method," on 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	0.00										
33	34	0.05										
34	35	0.05										
35	36	0.05										
36	37	0.05										
37	38	0.05	\$0.05									
38	39	0.05	0.05									
39	40	0.05	0.05									
40	41	0.05	0.05									
41	42	0.10	0.05	\$0.05								
42	43	0.10	0.05	0.05								
43	44	0.10	0.05	0.05								
44	45	0.10	0.05	0.05	\$0.05							
45	46	0.10	0.10	0.05	0.05							
46	47	0.10	0.10	0.05	0.05							
47	48	0.10	0.10	0.05	0.05							
48	49	0.10	0.10	0.05	0.05	\$0.05						
49	50	0.10	0.10	0.10	0.05	0.05						
50	52	0.15	0.10	0.10	0.05	0.05						
52	54	0.15	0.10	0.10	0.10	0.05	\$0.05					
54	56	0.15	0.15	0.10	0.10	0.05	0.05					
56	58	0.15	0.15	0.10	0.10	0.10	0.05	\$0.05				
58	60	0.20	0.15	0.15	0.10	0.10	0.05	0.05				
60	62	0.20	0.15	0.15	0.10	0.10	0.10	0.05	\$0.05			
62	64	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05			
64	66	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.05	\$0.05		
66	68	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05		
68	70	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.05	\$0.05	
70	72	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05	
72	74	0.30	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.05	\$0.05
74	76	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05
76	78	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.05
78	80	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05
80	82	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10
82	84	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10
84	86	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10
86	88	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10
88	90	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15
90	92	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15
92	94	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15
94	96	0.45	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15
96	98	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.20
98	100	0.50	0.45	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20
100	102	0.50	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20
102	104	0.55	0.50	0.45	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20
104	106	0.55	0.50	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25
106	108	0.55	0.55	0.50	0.45	0.45	0.40	0.35	0.35	0.30	0.25	0.25
108	110	0.60	0.55	0.50	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25
110	112	0.60	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.35	0.30	0.25
112	114	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.40	0.35	0.30	0.30
114	116	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.35	0.30
116	118	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.40	0.40	0.35	0.30
118	120	0.70	0.65	0.60	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35
120	122	0.70	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.40	0.40	0.35
122	124	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.50	0.45	0.40	0.35
124	126	0.75	0.70	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.45	0.40
126	128	0.80	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.50	0.45	0.40
128	130	0.80	0.75	0.70	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.45
\$130 & OVER		Use Method II, "Exact Calculation Method," on page 16 of this booklet										

Method I

Table V

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

DAILY

Payroll Period

Yonkers**Special Tables for Deduction and Exemption Allowances**

Applicable to Method II, Exact Calculation Method
for Yonkers; see pages **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 15% (.15). Withhold the product.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$154	\$0	0.0400	\$0
2	154	212	154	0.0450	6.15
3	212	250	212	0.0525	8.75
4	250	385	250	0.0590	10.77
5	385	1,731	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	19,231	2,885	0.0735	203.88
9	19,231	.....	19,231	0.0765	1,405.33

Table II - B Biweekly Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$308	\$0	0.0400	\$0
2	308	423	308	0.0450	12.31
3	423	500	423	0.0525	17.50
4	500	769	500	0.0590	21.54
5	769	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	38,462	5,769	0.0735	407.77
9	38,462	.....	38,462	0.0765	2,810.65

Table II - C Semimonthly Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$333	\$0	0.0400	\$0
2	333	458	333	0.0450	13.33
3	458	542	458	0.0525	18.96
4	542	833	542	0.0590	23.33
5	833	3,750	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	41,667	6,250	0.0735	441.75
9	41,667	.....	41,667	0.0765	3,044.88

Table II - D Monthly Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$667	\$0	0.0400	\$0
2	667	917	667	0.0450	26.67
3	917	1,083	917	0.0525	37.92
4	1,083	1,667	1,083	0.0590	46.67
5	1,667	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	83,333	12,500	0.0735	883.50
9	83,333	.....	83,333	0.0765	6,089.75

Table II - E Daily Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$31	\$0	0.0400	\$0
2	31	42	31	0.0450	1.23
3	42	50	42	0.0525	1.75
4	50	77	50	0.0590	2.15
5	77	346	77	0.0685	3.74
6	346	385	346	0.0764	22.18
7	385	577	385	0.0814	25.12
8	577	3,846	577	0.0735	40.78
9	3,846	.....	3,846	0.0765	281.07

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 15% (.15). Withhold the product.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$8,000	\$0	0.0400	\$0
2	8,000	11,000	8,000	0.0450	320.00
3	11,000	13,000	11,000	0.0525	455.00
4	13,000	20,000	13,000	0.0590	560.00
5	20,000	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	1,000,000	150,000	0.0735	10,602.00
9	1,000,000	.....	1,000,000	0.0765	73,077.00

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

See page 17 for withholding calculation examples using Method II.

Table II - A Weekly Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$154	\$0	0.0400	\$0
2	154	212	154	0.0450	6.15
3	212	250	212	0.0525	8.75
4	250	385	250	0.0590	10.77
5	385	1,731	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	19,231	2,885	0.0735	203.88
9	19,231	.....	19,231	0.0765	1,405.33

Table II - B Biweekly Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$308	\$0	0.0400	\$0
2	308	423	308	0.0450	12.31
3	423	500	423	0.0525	17.50
4	500	769	500	0.0590	21.54
5	769	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	38,462	5,769	0.0735	407.77
9	38,462	.....	38,462	0.0765	2,810.65

Table II - C Semimonthly Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$333	\$0	0.0400	\$0
2	333	458	333	0.0450	13.33
3	458	542	458	0.0525	18.96
4	542	833	542	0.0590	23.33
5	833	3,750	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	41,667	6,250	0.0735	441.75
9	41,667	.....	41,667	0.0765	3,044.88

Table II - D Monthly Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$667	\$0	0.0400	\$0
2	667	917	667	0.0450	26.67
3	917	1,083	917	0.0525	37.92
4	1,083	1,667	1,083	0.0590	46.67
5	1,667	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	83,333	12,500	0.0735	883.50
9	83,333	.....	83,333	0.0765	6,089.75

Table II - E Daily Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$31	\$0	0.0400	\$0
2	31	42	31	0.0450	1.23
3	42	50	42	0.0525	1.75
4	50	77	50	0.0590	2.15
5	77	346	77	0.0685	3.74
6	346	385	346	0.0764	22.18
7	385	577	385	0.0814	25.12
8	577	3,846	577	0.0735	40.78
9	3,846	.....	3,846	0.0765	281.07

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 15% (.15). Withhold the product.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$8,000	\$0	0.0400	\$0
2	8,000	11,000	8,000	0.0450	320.00
3	11,000	13,000	11,000	0.0525	455.00
4	13,000	20,000	13,000	0.0590	560.00
5	20,000	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	1,000,000	150,000	0.0735	10,602.00
9	1,000,000	.....	1,000,000	0.0765	73,077.00

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

See page 17 for withholding calculation examples using Method II.

Yonkers

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 x .0450 (from Column 4, line 2) = \$2.43.
5. \$2.43 + \$6.15 (from Column 5, line 2) = \$8.58.
\$8.58 X .15 = \$1.29. Withhold this amount.

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 8 on which \$49,168.85 is greater than Column 1 (\$12,500) but less than Column 2 (\$83,333).
3. \$49,168.85 - \$12,500 (from Column 3, line 8) = \$36,668.85.
4. \$36,668.85 x .0735 (from Column 4, line 8) = \$2,695.16.
5. \$2,695.16 + \$883.50 (from Column 5, line 8) = \$3,578.66.
\$3,578.66 X .15 = \$536.80. 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 x .0814 (from Column 4, line 7) = \$40.76.
5. \$40.76 + \$272.17 (from Column 5, line 7) = \$312.93.
\$312.93 X .15 = \$46.94. 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 (\$3,846).
3. \$715.45 - \$577 (from Column 3, line 8) = \$138.45.
4. \$138.45 x .0735 (from Column 4, line 8) = \$10.18.
5. \$10.18 + \$40.78 (from Column 5, line 8) = \$50.96.
\$50.96 X .15 = \$7.64. 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 x .0450 (from Column 4, line 2) = \$1.14.
5. \$1.14 + \$6.15 (from Column 5, line 2) = \$7.29.
\$7.29 X .15 = \$1.09. Withhold this amount.

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 8 on which \$49,127.20 is greater than Column 1 (\$12,500) but less than Column 2 (\$83,333).
3. \$49,127.20 - \$12,500 (from Column 3, line 8) = \$36,627.20.
4. \$36,627.20 x .0735 (from Column 4, line 8) = \$2,692.10.
5. \$2,692.10 + \$883.50 (from Column 5, line 8) = \$3,575.60.
\$3,575.60 X .15 = \$536.34. 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 x .0814 (from Column 4, line 7) = \$32.28.
5. \$32.28 + \$272.17 (from Column 5, line 7) = \$304.45.
\$304.45 X .15 = \$45.67. 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 (\$3,846).
3. \$713.55 - \$577 (from Column 3, line 8) = \$136.55.
4. \$136.55 x .0735 (from Column 4, line 8) = \$10.04.
5. \$10.04 + \$40.78 (from Column 5, line 8) = \$50.82.
\$50.82 X .15 = \$7.62. 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	\$0.31	\$101	\$0.61	\$151	\$0.91	\$201	\$1.24	\$251	\$1.62
2	0.01	52	0.31	102	0.61	152	0.91	202	1.25	252	1.63
3	0.02	53	0.32	103	0.62	153	0.92	203	1.25	253	1.64
4	0.02	54	0.32	104	0.62	154	0.92	204	1.26	254	1.65
5	0.03	55	0.33	105	0.63	155	0.93	205	1.27	255	1.66
6	0.04	56	0.34	106	0.64	156	0.94	206	1.28	256	1.67
7	0.04	57	0.34	107	0.64	157	0.94	207	1.28	257	1.68
8	0.05	58	0.35	108	0.65	158	0.95	208	1.29	258	1.69
9	0.05	59	0.35	109	0.65	159	0.96	209	1.30	259	1.70
10	0.06	60	0.36	110	0.66	160	0.96	210	1.30	260	1.70
11	0.07	61	0.37	111	0.67	161	0.97	211	1.31	261	1.71
12	0.07	62	0.37	112	0.67	162	0.98	212	1.32	262	1.72
13	0.08	63	0.38	113	0.68	163	0.98	213	1.32	263	1.73
14	0.08	64	0.38	114	0.68	164	0.99	214	1.33	264	1.74
15	0.09	65	0.39	115	0.69	165	1.00	215	1.34	265	1.75
16	0.10	66	0.40	116	0.70	166	1.01	216	1.35	266	1.76
17	0.10	67	0.40	117	0.70	167	1.01	217	1.36	267	1.77
18	0.11	68	0.41	118	0.71	168	1.02	218	1.36	268	1.77
19	0.11	69	0.41	119	0.71	169	1.03	219	1.37	269	1.78
20	0.12	70	0.42	120	0.72	170	1.03	220	1.38	270	1.79
21	0.13	71	0.43	121	0.73	171	1.04	221	1.39	271	1.80
22	0.13	72	0.43	122	0.73	172	1.05	222	1.39	272	1.81
23	0.14	73	0.44	123	0.74	173	1.05	223	1.40	273	1.82
24	0.14	74	0.44	124	0.74	174	1.06	224	1.41	274	1.83
25	0.15	75	0.45	125	0.75	175	1.07	225	1.42	275	1.84
26	0.16	76	0.46	126	0.76	176	1.07	226	1.43	276	1.85
27	0.16	77	0.46	127	0.76	177	1.08	227	1.43	277	1.85
28	0.17	78	0.47	128	0.77	178	1.09	228	1.44	278	1.86
29	0.17	79	0.47	129	0.77	179	1.09	229	1.45	279	1.87
30	0.18	80	0.48	130	0.78	180	1.10	230	1.46	280	1.88
31	0.19	81	0.49	131	0.79	181	1.11	231	1.47	281	1.89
32	0.19	82	0.49	132	0.79	182	1.11	232	1.47	282	1.90
33	0.20	83	0.50	133	0.80	183	1.12	233	1.48	283	1.91
34	0.20	84	0.50	134	0.80	184	1.13	234	1.49	284	1.92
35	0.21	85	0.51	135	0.81	185	1.13	235	1.50	285	1.93
36	0.22	86	0.52	136	0.82	186	1.14	236	1.51	286	1.93
37	0.22	87	0.52	137	0.82	187	1.15	237	1.51	287	1.94
38	0.23	88	0.53	138	0.83	188	1.15	238	1.52	288	1.95
39	0.23	89	0.53	139	0.83	189	1.16	239	1.53	289	1.96
40	0.24	90	0.54	140	0.84	190	1.17	240	1.54	290	1.97
41	0.25	91	0.55	141	0.85	191	1.17	241	1.54	291	1.98
42	0.25	92	0.55	142	0.85	192	1.18	242	1.55	292	1.99
43	0.26	93	0.56	143	0.86	193	1.19	243	1.56	293	2.00
44	0.26	94	0.56	144	0.86	194	1.19	244	1.57	294	2.00
45	0.27	95	0.57	145	0.87	195	1.20	245	1.58	295	2.01
46	0.28	96	0.58	146	0.88	196	1.21	246	1.58	296	2.02
47	0.28	97	0.58	147	0.88	197	1.21	247	1.59	297	2.03
48	0.29	98	0.59	148	0.89	198	1.22	248	1.60	298	2.04
49	0.29	99	0.59	149	0.89	199	1.23	249	1.61	299	2.05
50	0.30	100	0.60	150	0.90	200	1.23	250	1.62	300	2.06

(continued on next page)

Yonkers

Single or Married

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

(continued from preceding page)

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
\$301	\$2.07	\$351	\$2.51	\$401	\$2.98	\$451	\$3.49	\$501	\$4.00	\$551	\$4.52
302	2.08	352	2.52	402	2.99	452	3.50	502	4.01	552	4.53
303	2.08	353	2.53	403	3.00	453	3.51	503	4.02	553	4.54
304	2.09	354	2.54	404	3.01	454	3.52	504	4.03	554	4.55
305	2.10	355	2.54	405	3.02	455	3.53	505	4.04	555	4.56
306	2.11	356	2.55	406	3.03	456	3.54	506	4.05	556	4.57
307	2.12	357	2.56	407	3.04	457	3.55	507	4.06	557	4.58
308	2.13	358	2.57	408	3.05	458	3.56	508	4.07	558	4.59
309	2.14	359	2.58	409	3.06	459	3.57	509	4.08	559	4.60
310	2.15	360	2.59	410	3.07	460	3.58	510	4.10	560	4.61
311	2.16	361	2.60	411	3.08	461	3.59	511	4.11	561	4.62
312	2.16	362	2.61	412	3.09	462	3.60	512	4.12	562	4.63
313	2.17	363	2.62	413	3.10	463	3.61	513	4.13	563	4.64
314	2.18	364	2.62	414	3.11	464	3.62	514	4.14	564	4.65
315	2.19	365	2.63	415	3.12	465	3.63	515	4.15	565	4.66
316	2.20	366	2.64	416	3.13	466	3.64	516	4.16	566	4.67
317	2.21	367	2.65	417	3.14	467	3.65	517	4.17	567	4.68
318	2.22	368	2.66	418	3.15	468	3.66	518	4.18	568	4.69
319	2.23	369	2.67	419	3.16	469	3.67	519	4.19	569	4.70
320	2.23	370	2.68	420	3.17	470	3.68	520	4.20	570	4.71
321	2.24	371	2.69	421	3.18	471	3.69	521	4.21	571	4.72
322	2.25	372	2.70	422	3.19	472	3.70	522	4.22	572	4.73
323	2.26	373	2.70	423	3.20	473	3.71	523	4.23	573	4.74
324	2.27	374	2.71	424	3.21	474	3.73	524	4.24	574	4.75
325	2.28	375	2.72	425	3.22	475	3.74	525	4.25	575	4.76
326	2.29	376	2.73	426	3.23	476	3.75	526	4.26	576	4.77
327	2.30	377	2.74	427	3.24	477	3.76	527	4.27	577	4.78
328	2.31	378	2.75	428	3.25	478	3.77	528	4.28	578	4.79
329	2.31	379	2.76	429	3.26	479	3.78	529	4.29	579	4.80
330	2.32	380	2.77	430	3.27	480	3.79	530	4.30	580	4.81
331	2.33	381	2.77	431	3.28	481	3.80	531	4.31	581	4.82
332	2.34	382	2.78	432	3.29	482	3.81	532	4.32	582	4.83
333	2.35	383	2.79	433	3.30	483	3.82	533	4.33	583	4.85
334	2.36	384	2.80	434	3.31	484	3.83	534	4.34	584	4.86
335	2.37	385	2.81	435	3.32	485	3.84	535	4.35	585	4.87
336	2.38	386	2.82	436	3.33	486	3.85	536	4.36	586	4.88
337	2.39	387	2.83	437	3.34	487	3.86	537	4.37	587	4.89
338	2.39	388	2.84	438	3.36	488	3.87	538	4.38	588	4.90
339	2.40	389	2.85	439	3.37	489	3.88	539	4.39	589	4.91
340	2.41	390	2.86	440	3.38	490	3.89	540	4.40	590	4.92
341	2.42	391	2.87	441	3.39	491	3.90	541	4.41	591	4.93
342	2.43	392	2.88	442	3.40	492	3.91	542	4.42	592	4.94
343	2.44	393	2.89	443	3.41	493	3.92	543	4.43	593	4.95
344	2.45	394	2.90	444	3.42	494	3.93	544	4.44	594	4.96
345	2.46	395	2.91	445	3.43	495	3.94	545	4.45	595	4.97
346	2.46	396	2.92	446	3.44	496	3.95	546	4.46	596	4.98
347	2.47	397	2.93	447	3.45	497	3.96	547	4.48	597	4.99
348	2.48	398	2.94	448	3.46	498	3.97	548	4.49	598	5.00
349	2.49	399	2.95	449	3.47	499	3.98	549	4.50	599	5.01
350	2.50	400	2.96	450	3.48	500	3.99	550	4.51	600	5.02

Yonkers - Nonresident Earnings Tax

Method VI

Wage Bracket Tables

Select the appropriate table for the payroll period covered.

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

Yonkers - Nonresident Earnings Tax

Method VII - Exact Calculation Method

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

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

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

Table II - 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 - 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

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 - 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

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 = \0.81 Withhold this amount.

Example 3:

Semimonthly payroll, \$400 gross wages

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

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

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

Step 4 $\$6,600 \times .0050 = \33.00

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

Yonkers

Conversion of Tables

These instructions explain how to convert a table or method for the more common payroll periods in this booklet to use for other payroll periods.

A. General rule

1. Determine the factor that will convert the payroll in question to a more common payroll period for which tables are available (i.e., quarterly is 3 times the monthly, 28-day is 2 times the biweekly, etc.).
2. Using this factor, convert the payroll to the equivalent for the more common period (quarterly $\div$ 3 = monthly, etc.).
3. Apply the table or method for the more common period to the derived equivalent wages, and get the amount to be withheld for the more common period.
4. Convert the amount that would be withheld for the more common period by the factor found in Step 1 above. This is the amount to be withheld for the payroll period in question.

B. Using the Monthly table for Quarterly payrolls

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

Example 1: Yonkers - Resident Tax

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

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

Example 2: Yonkers - Nonresident Earnings Tax

Quarterly wages of \$6,750:

- (1) Factor = 3
- (2) $\$6,750 \div 3 = \$2,250$
- (3) Refer to Yonkers Nonresident table, Monthly column (page 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 5. These amendments shall take effect January 1, 2012 and apply to wages and other compensation subject to withholding paid on or after that date.

Dated: Albany, New York
September 26, 2011

Thomas H. Mattox
Commissioner of Taxation and Finance