



Office of the State Comptroller
PAYROLL BULLETIN

Subject Changes in New York State and City of Yonkers Withholding Taxes	Bulletin No. P-860
	Date June 21, 1995

New York State and City of Yonkers withholding taxes will change effective in Institution checks dated July 6, 1995 and Administration checks dated July 12, 1995.

The deduction allowance table and the tax charts for New York State and City of Yonkers Resident have been changed for both single and married taxpayers.

The withholding rate for supplemental wages has been reduced for New York State to 8.09% and for City of Yonkers Resident to 1.2135%.

Copies of pages from the revised Tax Booklet (WT-100) are attached.

Questions concerning this Bulletin should be directed to the Deduction Section at (518) 473-1989.

Attachments

New York State

Special Tables for Deduction and Exemption Allowances

Applicable to Method II, Exact Calculation Method
for New York State, see pages T-13 - T-14

Applicable to Dollar to Dollar Withholding Tables
for New York State, see pages T-15 - T-16

Compute the total deduction and exemption allowance to subtract from wages using the tables below.

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 exact calculation method (or dollar to dollar withholding tables) to determine the amount to be withheld.

(Use tables B and C instead 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	\$ 21.75	\$ 25.60	\$ 29.45	\$ 33.30	\$ 37.15	\$ 41.00	\$ 44.85	\$ 48.70	\$ 52.55	\$ 56.40	\$ 60.25
	Married	23.65	27.50	31.35	35.20	39.05	42.90	46.75	50.60	54.45	58.30	62.15
Weekly	Single	108.65	127.90	147.15	166.40	185.65	204.90	224.15	243.40	262.65	281.90	301.15
	Married	118.25	137.50	156.75	176.00	195.25	214.50	233.75	253.00	272.25	291.50	310.75
Biweekly	Single	217.30	255.80	294.30	332.80	371.30	409.80	448.30	486.80	525.30	563.80	602.30
	Married	236.50	275.00	313.50	352.00	390.50	429.00	467.50	506.00	544.50	583.00	621.50
Semi-monthly	Single	235.40	277.05	318.70	360.35	402.00	443.65	485.30	526.95	568.60	610.25	651.90
	Married	256.25	297.90	339.55	381.20	422.85	464.50	506.15	547.80	589.45	631.10	672.75
Monthly	Single	470.80	554.10	637.40	720.70	804.00	887.30	970.60	1,053.90	1,137.20	1,220.50	1,303.80
	Married	512.50	595.80	679.10	762.40	845.70	929.00	1,012.30	1,095.60	1,178.90	1,262.20	1,345.50
Annual	Single	5,650	6,650	7,650	8,650	9,650	10,650	11,650	12,650	13,650	14,650	15,650
	Married	6,150	7,150	8,150	9,150	10,150	11,150	12,150	13,150	14,150	15,150	16,150

Table B

Deduction Allowance

Use payroll period and marital status of employee

Payroll Period	Marital Status	Deduction Amount
Daily or Miscell.	Single	\$ 21.75
	Married	23.65
Weekly	Single	108.65
	Married	118.25
Biweekly	Single	217.30
	Married	236.50
Semi-monthly	Single	235.40
	Married	256.25
Monthly	Single	470.80
	Married	512.50
Annual	Single	5,650
	Married	6,150

Table C

Exemption Allowance

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

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

Payroll Period	Value of one exemption
Daily/misc.	\$ 3.85
Weekly	19.25
Biweekly	38.50
Semimonthly	41.65
Monthly	83.30
Annual	1,000.00

Table D

Adjustment for Difference Between Federal* and New York Exemption Allowances

For employers who elect to use the federal exemption amounts* in computing wages after exemptions, the following adjustments correct for the difference between the federal exemption of \$2,500* and the New York State or New York City exemption of \$1,000 according to the particular payroll period.

To correct for the lower New York State or New York City 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	\$ 5.80
Weekly	28.85
Biweekly	57.70
Semimonthly	62.50
Monthly	125.00
Quarterly	375.00
Semiannual	750.00
Annual	1,500.00

* The adjustments in this table are based on the 1995 federal exemption amount of \$2,500. The federal exemption amount may be adjusted for inflation as prescribed by the Internal Revenue Code. For an annual payroll period, the *Adjustment for each federal exemption* should be changed by subtracting \$1,000 from the current federal exemption amount. Other payroll periods should be recalculated accordingly.

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Table II - A Weekly Payroll		
	At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$ 0	\$ 125	\$ 0	.0455	\$ 0
2	125	183	125	.0555	5.69
3	183	240	183	.0655	8.88
4	240	1,731	240	.0759	12.67
5	1,731	1,923	1,731	.0817	125.79
6	1,923	2,885	1,923	.0867	141.50
7	2,885		2,885	.0809	224.87

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Table II - D Monthly Payroll		
	At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$ 0	\$ 542	\$ 0	.0455	\$ 0
2	542	792	542	.0555	24.67
3	792	1,042	792	.0655	38.50
4	1,042	7,500	1,042	.0759	54.92
5	7,500	8,333	7,500	.0817	545.08
6	8,333	12,500	8,333	.0867	613.17
7	12,500		12,500	.0809	974.42

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Table II - B Biweekly Payroll		
	At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$ 0	\$ 250	\$ 0	.0455	\$ 0
2	250	365	250	.0555	11.38
3	365	481	365	.0655	17.77
4	481	3,462	481	.0759	25.35
5	3,462	3,846	3,462	.0817	251.58
6	3,846	5,769	3,846	.0867	283.00
7	5,769		5,769	.0809	449.73

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Table II - E Daily Payroll		
	At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$ 0	\$ 25	\$ 0	.0455	\$ 0
2	25	37	25	.0555	1.14
3	37	48	37	.0655	1.78
4	48	346	48	.0759	2.53
5	346	385	346	.0817	25.16
6	385	577	385	.0867	28.30
7	577		577	.0809	44.97

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Table II - C Semimonthly Payroll		
	At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$ 0	\$ 271	\$ 0	.0455	\$ 0
2	271	396	271	.0555	12.33
3	396	521	396	.0655	19.25
4	521	3,750	521	.0759	27.46
5	3,750	4,167	3,750	.0817	272.54
6	4,167	6,250	4,167	.0867	306.58
7	6,250		6,250	.0809	487.21

Line	If annual wages (after subtracting deductions and exemptions) are:		Annual Tax Rate Schedule		
	At Least	But less than	Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. The resulting sum is the annualized tax.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$ 0	\$ 6,500	\$ 0	.0455	\$ 0
2	6,500	9,500	6,500	.0555	296.00
3	9,500	12,500	9,500	.0655	462.00
4	12,500	90,000	12,500	.0759	659.00
5	90,000	100,000	90,000	.0817	6,541.00
6	100,000	150,000	100,000	.0867	7,358.00
7	150,000		150,000	.0809	11,693.00

Steps for computing the amount of tax to be withheld:

- Step 1 If the number of exemptions claimed is ten or fewer, look up the total exemption and deduction amount in *Table A* on page T-12, according to the payroll period and marital status claimed. (If there are more than 10 exemptions, multiply the number by the exemption amount in *Table C* on page T-12 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 T-15 to find the amount to withhold. Otherwise, continue with *Step 2*.
- Step 2 Locate the table on this page for the appropriate payroll period. Find the line on which the net wages fall between the amounts in *Columns 1* and *2*.
- Step 3 Following across on the line you found in *Step 2*, subtract the amount in *Column 3* from the net wages.
- Step 4 Following across the same line, multiply the result from *Step 3* by the amount in *Column 4*.
- Step 5 Following across on the same line, add the result from *Step 4* to the amount in *Column 5*. The resulting sum is the amount to withhold from wages.

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

1. Amount from *Table A* on page T-12 is \$166.40 for single, weekly payroll, 3 exemptions. \$400 wages - \$166.40 = \$233.60 net wages.
2. Use *Table II - A* above for single, weekly payroll. Look up \$233.60 and use line 3 on which \$233.60 is greater than *Column 1* (\$183) but less than *Column 2* (\$240).
3. \$233.60 - \$183 (from *Column 3*, line 3) = \$50.60.
4. \$50.60 x .0655 (from *Column 4*, line 3) = \$3.31.
5. \$3.31 + \$8.88 (from *Column 5*, line 3) = \$12.19. Withhold this amount.

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

1. Amount from *Table A* on page T-12 is \$277.05 for single, semimonthly payroll, 1 exemption. \$5,000 wages - \$277.05 = \$4,722.95 net wages.
2. Use *Table II - C* above for single, semimonthly payroll. Look up \$4,722.95 and use line 6 on which \$4,722.95 is greater than *Column 1* (\$4,167) but less than *Column 2* (\$6,250.00).
3. \$4,722.95 - \$4,167 (from *Column 3*, line 6) = \$555.95.
4. \$555.95 x .0867 (from *Column 4*, line 6) = \$48.20.
5. \$48.20 + \$306.58 (from *Column 5*, line 6) = \$354.78. Withhold this amount.

Line	Table II - A Weekly Payroll				
	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	\$ 125	\$ 0	.0455	\$ 0
2	125	183	125	.0555	5.69
3	183	240	183	.0655	8.88
4	240	1,731	240	.0759	12.67
5	1,731	1,923	1,731	.0817	125.79
6	1,923	2,885	1,923	.0867	141.50
7	2,885		2,885	.0809	224.87

Line	Table II - D Monthly Payroll				
	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	\$ 542	\$ 0	.0455	\$ 0
2	542	792	542	.0555	24.67
3	792	1,042	792	.0655	38.50
4	1,042	7,500	1,042	.0759	54.92
5	7,500	8,333	7,500	.0817	545.08
6	8,333	12,500	8,333	.0867	613.17
7	12,500		12,500	.0809	974.42

Line	Table II - B Biweekly Payroll				
	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	\$ 250	\$ 0	.0455	\$ 0
2	250	365	250	.0555	11.38
3	365	481	365	.0655	17.77
4	481	3,462	481	.0759	25.35
5	3,462	3,846	3,462	.0817	251.58
6	3,846	5,769	3,846	.0867	283.00
7	5,769		5,769	.0809	449.73

Line	Table II - E Daily Payroll				
	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	\$ 25	\$ 0	.0455	\$ 0
2	25	37	25	.0555	1.14
3	37	48	37	.0655	1.78
4	48	346	48	.0759	2.53
5	346	385	346	.0817	25.16
6	385	577	385	.0867	28.30
7	577		577	.0809	44.97

Line	Table II - C Semimonthly Payroll				
	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	\$ 271	\$ 0	.0455	\$ 0
2	271	396	271	.0555	12.33
3	396	521	396	.0655	19.25
4	521	3,750	521	.0759	27.46
5	3,750	4,167	3,750	.0817	272.54
6	4,167	6,250	4,167	.0867	306.58
7	6,250		6,250	.0809	487.21

Line	Annual Tax Rate Schedule				
	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	\$ 6,500	\$ 0	.0455	\$ 0
2	6,500	9,500	6,500	.0555	296.00
3	9,500	12,500	9,500	.0655	462.00
4	12,500	90,000	12,500	.0759	659.00
5	90,000	100,000	90,000	.0817	6,541.00
6	100,000	150,000	100,000	.0867	7,358.00
7	150,000		150,000	.0809	11,693.00

Steps for computing the amount of tax to be withheld:

- Step 1 If the number of exemptions claimed is ten or fewer, look up the total exemption and deduction amount in *Table A* on page T-12, according to the payroll period and marital status claimed. (If there are more than 10 exemptions, multiply the number by the exemption amount in *Table C* on page T-12 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 T-15 to find the amount to withhold. Otherwise, continue with *Step 2*.
- Step 2 Locate the table on this page for the appropriate payroll period. Find the line on which the net wages fall between the amounts in *Columns 1* and *2*.
- Step 3 Following across on the line you found in *Step 2*, subtract the amount in *Column 3* from the net wages.
- Step 4 Following across the same line, multiply the result from *Step 3* by the amount in *Column 4*.
- Step 5 Following across on the same line, add the result from *Step 4* to the amount in *Column 5*. The resulting sum is the amount to withhold from wages.

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

1. Amount from *Table A* on page T-12 is \$195.25 for married, weekly payroll, 4 exemptions. \$400 wages - \$195.25 = \$204.75 net wages.
2. Use *Table II - A* above for married, weekly payroll. Look up \$204.75 and use line 3 on which \$204.75 is greater than *Column 1* (\$183) but less than *Column 2* (\$240).
3. \$204.75 - \$183 (from *Column 3*, line 3) = \$21.75.
4. \$21.75 × .0655 (from *Column 4*, line 3) = \$1.42.
5. \$1.42 + \$8.88 (from *Column 5*, line 3) = \$10.30. Withhold this amount.

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

1. Amount from *Table A* on page T-12 is \$381.20 for married, semimonthly payroll, 3 exemptions. \$5,000 wages - \$381.20 = \$4,618.80 net wages.
2. Use *Table II - C* above for married, semimonthly payroll. Look up \$4,618.80 and use line 6 on which \$4,618.80 is greater than *Column 1* (\$4,167) but less than *Column 2* (\$6,250).
3. \$4,618.80 - \$4,167 (from *Column 3*, line 6) = \$451.80.
4. \$451.80 × .0867 (from *Column 4*, line 6) = \$39.17.
5. \$39.17 + \$306.58 (from *Column 5*, line 6) = \$345.75. Withhold this amount.

City of New York

Special Tables for Deduction and Exemption Allowances

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

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

Compute the total deduction and exemption allowance to subtract from wages using the tables below.

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 exact calculation method (or dollar to dollar withholding tables) to determine the amount to be withheld.

(Use tables B and C instead if more than 10 exemptions are claimed.)

Payroll Type	Marital Status	Number of Exemptions										
		0	1	2	3	4	5	6	7	8	9	10
Daily or Miscellaneous	Single	\$ 19.25	\$ 23.10	\$ 26.95	\$ 30.80	\$ 34.65	\$ 38.50	\$ 42.35	\$ 46.20	\$ 50.05	\$ 53.90	\$ 57.75
	Married	21.15	25.00	28.85	32.70	36.55	40.40	44.25	48.10	51.95	55.80	59.65
Weekly	Single	96.15	115.40	134.65	153.90	173.15	192.40	211.65	230.90	250.15	269.40	288.65
	Married	105.75	125.00	144.25	163.50	182.75	202.00	221.25	240.50	259.75	279.00	298.25
Biweekly	Single	192.30	230.80	269.30	307.80	346.30	384.80	423.30	461.80	500.30	538.80	577.30
	Married	211.50	250.00	288.50	327.00	365.50	404.00	442.50	481.00	519.50	558.00	596.50
Semi-monthly	Single	208.35	250.00	291.65	333.00	374.95	416.60	458.25	499.90	541.55	583.20	624.85
	Married	229.15	270.80	312.45	354.10	395.75	437.40	479.05	520.70	562.35	604.00	645.65
Monthly	Single	416.70	500.00	583.30	666.60	749.90	833.20	916.50	999.80	1,083.10	1,166.40	1,249.70
	Married	458.30	541.60	624.90	708.20	791.50	874.80	958.10	1,041.40	1,124.70	1,208.00	1,291.30
Annual	Single	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000
	Married	5,500	6,500	7,500	8,500	9,500	10,500	11,500	12,500	13,500	14,500	15,500

Table B

Deduction Allowance

Use payroll period and marital status of employee

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

Table C

Exemption Allowance

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

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

Payroll Period	Value of one exemption
Daily/misc.	\$ 3.85
Weekly	19.25
Biweekly	38.50
Semimonthly	41.65
Monthly	83.30
Annual	1,000.00

Table D

Adjustment for Difference Between Federal* and New York Exemption Allowances

For employers who elect to use the federal exemption amounts* in computing wages after exemptions, the following adjustments correct for the difference between the federal exemption of \$2,500* and the New York State or New York City exemption of \$1,000 according to the particular payroll period.

To correct for the lower New York State or New York City 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	\$ 5.80
Weekly	28.85
Biweekly	57.70
Semimonthly	62.50
Monthly	125.00
Quarterly	375.00
Semiannual	750.00
Annual	1,500.00

* The adjustments in this table are based on the 1995 federal exemption amount of \$2,500. The federal exemption amount may be adjusted for inflation as prescribed by the Internal Revenue Code. For an annual payroll period, the *Adjustment for each federal exemption* should be changed by subtracting \$1,000 from the current federal exemption amount. Other payroll periods should be recalculated accordingly.

Line	Table II - A Weekly Payroll				
	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	.022	\$ 0
2	154	167	154	.0308	3.38
3	167	288	167	.0363	3.81
4	288	481	288	.0435	8.19
5	481	1,154	481	.0457	16.56
6	1,154		1,154	.0468	47.33

Line	Table II - D Monthly Payroll				
	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	.022	\$ 0
2	667	725	667	.0308	14.67
3	725	1,250	725	.0363	16.50
4	1,250	2,083	1,250	.0435	35.50
5	2,083	5,000	2,083	.0457	71.75
6	5,000		5,000	.0468	205.08

Line	Table II - B Biweekly Payroll				
	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	.022	\$ 0
2	308	335	308	.0308	6.77
3	335	577	335	.0363	7.62
4	577	962	577	.0435	16.38
5	962	2,308	962	.0457	33.12
6	2,308		2,308	.0468	94.65

Line	Table II - E Daily Payroll				
	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	\$ 31.00	\$ 0	.022	\$ 0
2	31.00	33.50	31.00	.0308	.68
3	33.50	57.50	33.50	.0363	.76
4	57.50	96.00	57.50	.0435	1.63
5	96.00	231.00	96.00	.0457	3.30
6	231.00		231.00	.0468	9.47

Line	Table II - C Semimonthly Payroll				
	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	.022	\$ 0
2	333	363	333	.0308	7.33
3	363	625	363	.0363	8.25
4	625	1,042	625	.0435	17.75
5	1,042	2,500	1,042	.0457	35.88
6	2,500		2,500	.0468	102.54

Line	Annual Tax Rate Schedule				
	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	.022	\$ 0
2	8,000	8,700	8,000	.0308	176.00
3	8,700	15,000	8,700	.0363	198.00
4	15,000	25,000	15,000	.0435	426.00
5	25,000	60,000	25,000	.0457	861.00
6	60,000		60,000	.0468	2,461.00

Steps for computing the amount of tax to be withheld:

- Step 1 If the number of exemptions claimed is ten or fewer, look up the total exemption and deduction amount in Table A on page T-38, according to the payroll period and marital status claimed. (If there are more than 10 exemptions, multiply the number by the exemption amount in Table C on page T-38 and add it to the deduction amount from Table B.) Subtract the total exemption and deduction amount from the wages to get net wages.
For weekly payroll periods, if the amount of net wages is \$1,200 or less, you may use the simplified Dollar to Dollar Withholding Table beginning on page T-42 to find the amount to withhold. Otherwise, continue with Step 2.
- Step 2 Locate the table on this page for the appropriate payroll period. Find the line on which the net wages fall between the amounts in Columns 1 and 2.
- Step 3 Following across on the line you found in Step 2, subtract the amount in Column 3 from the net wages.
- Step 4 Following across the same line, multiply the result from Step 3 by the amount in Column 4.
- Step 5 Following across on the same line, add the result from Step 4 to the amount in Column 5. The resulting sum is the amount to withhold from wages.

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

1. Amount from Table A on page T-38 is \$153.90 for single, weekly payroll, 3 exemptions. \$400 wages - \$153.90 = \$246.10 net wages.
2. Use Table II - A above for single, weekly payroll. Look up \$246.10 and use line 3 on which \$246.10 is greater than Column 1 (\$167) but less than Column 2 (\$288).
3. \$246.10 - \$167 (from Column 3, line 3) = \$79.10.
4. \$79.10 x .0363 (from Column 4, line 3) = \$2.87.
5. \$2.87 + \$3.81 (from Column 5, line 3) = \$6.68. Withhold this amount.

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

1. Amount from Table A on page T-38 is \$250 for single, semimonthly payroll, 1 exemption. \$2,000 wages - \$250 = \$1,750 net wages.
2. Use Table II - C above for single, semimonthly payroll. Look up \$1,750 and use line 5 on which \$1,750 is greater than Column 1 (\$1,042) but less than Column 2 (\$2,500).
3. \$1,750 - \$1,042 (from Column 3, line 5) = \$708.
4. \$708 x .0457 (from Column 4, line 5) = \$32.36.
5. \$32.36 + \$35.88 (from Column 5, line 5) = \$68.24. Withhold this amount.

		Table II - A Weekly Payroll			
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$ 0	\$ ^f 154	\$ 0	.022	\$ 0
2	154	167	154	.0308	3.38
3	167	288	167	.0363	3.81
4	288	481	288	.0435	8.19
5	481	1,154	481	.0457	16.56
6	1,154	.....	1,154	.0468	47.33

		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	.022	\$ 0
2	667	725	667	.0308	14.67
3	725	1,250	725	.0363	16.50
4	1,250	2,083	1,250	.0435	35.50
5	2,083	5,000	2,083	.0457	71.75
6	5,000	.....	5,000	.0468	205.08

		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	.022	\$ 0
2	308	335	308	.0308	6.77
3	335	577	335	.0363	7.62
4	577	962	577	.0435	16.38
5	962	2,308	962	.0457	33.12
6	2,308	.....	2,308	.0468	94.65

		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	\$ 31.00	\$ 0	.022	\$ 0
2	31.00	33.50	31.00	.0308	.68
3	33.50	57.50	33.50	.0363	.76
4	57.50	96.00	57.50	.0435	1.63
5	96.00	231.00	96.00	.0457	3.30
6	231.00	.....	231.00	.0468	9.47

		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	.022	\$ 0
2	333	363	333	.0308	7.33
3	363	625	363	.0363	8.25
4	625	1,042	625	.0435	17.75
5	1,042	2,500	1,042	.0457	35.88
6	2,500	.....	2,500	.0468	102.54

		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	.022	\$ 0
2	8,000	8,700	8,000	.0308	176.00
3	8,700	15,000	8,700	.0363	198.00
4	15,000	25,000	15,000	.0435	426.00
5	25,000	60,000	25,000	.0457	861.00
6	60,000	.....	60,000	.0468	2,461.00

Steps for computing the amount of tax to be withheld:

- Step 1** If the number of exemptions claimed is ten or fewer, look up the total exemption and deduction amount in *Table A* on page T-38, according to the payroll period and marital status claimed. (If there are more than 10 exemptions, multiply the number by the exemption amount in *Table C* on page T-38 and add it to the deduction amount from *Table B*.) Subtract the total exemption and deduction amount from the wages to get net wages.
For weekly payroll periods, if the amount of net wages is \$1,200 or less, you may use the simplified Dollar to Dollar Withholding Table beginning on page T-42 to find the amount to withhold. Otherwise, continue with Step 2.
- Step 2** Locate the table on this page for the appropriate payroll period. Find the line on which the net wages fall between the amounts in *Columns 1* and *2*.
- Step 3** Following across on the line you found in *Step 2*, subtract the amount in *Column 3* from the net wages.
- Step 4** Following across the same line, multiply the result from *Step 3* by the amount in *Column 4*.
- Step 5** Following across on the same line, add the result from *Step 4* to the amount in *Column 5*. The resulting sum is the amount to withhold from wages.

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

- Amount from *Table A* on page T-38 is \$163.50 for married, weekly payroll, 3 exemptions. \$500 wages - \$163.50 = \$336.50 net wages.
- Use *Table II - A* above for married, weekly payroll. Look up \$336.50 and use line 4 on which \$336.50 is greater than *Column 1* (\$288) but less than *Column 2* (\$481).
- \$336.50 - \$288 (from *Column 3*, line 4) = \$48.50.
- \$48.50 × .0435 (from *Column 4*, line 4) = \$2.11.
- \$2.11 + \$8.19 (from *Column 5*, line 4) = \$10.30. Withhold this amount.

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

- Amount from *Table A* on page T-38 is \$270.80 for married, semimonthly payroll, 1 exemption. \$2,000 wages - \$270.80 = \$1,729.20 net wages.
- Use *Table II - C* above for married, semimonthly payroll. Look up \$1,729.20 and use line 5 on which \$1,729.20 is greater than *Column 1* (\$1,042) but less than *Column 2* (\$2,500).
- \$1,729.20 - \$1,042 (from *Column 3*, line 5) = \$687.20.
- \$687.20 × .0457 (from *Column 4*, line 5) = \$31.41.
- \$31.41 + \$35.88 (from *Column 5*, line 5) = \$67.29. Withhold this amount.

City of New York - Nonresident Earnings Tax

T-47 (7/95)

Method VII Exact Calculation Method

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

This method applies the tax rate of 0.45% (.0045) 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.

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	\$ 78	No tax withheld
2	78	192	\$ 58
3	192	385	38
4	385	577	19
5	577		0

Table II - D Monthly Payroll			
Line number	If wages are:		The exemption amount is
	At least	But less than	
	Column 1	Column 2	Column 3
1	\$ 0	\$ 280	No tax withheld
2	280	833	\$ 250
3	833	1,667	167
4	1,667	2,500	83
5	2,500		0

Table II - B Biweekly Payroll			
Line number	If wages are:		The exemption amount is
	At least	But less than	
	Column 1	Column 2	Column 3
1	\$ 0	\$145	No tax withheld
2	145	385	\$115
3	385	769	77
4	769	1,154	38
5	1,154		0

Table II - E Daily Payroll			
Line number	If wages are:		The exemption amount is
	At least	But less than	
	Column 1	Column 2	Column 3
1	\$ 0	\$ 22	No tax withheld
2	22	38	\$ 12
3	38	77	8
4	77	115	4
5	115		0

Table II - C Semimonthly Payroll			
Line number	If wages are:		The exemption amount is
	At least	But less than	
	Column 1	Column 2	Column 3
1	\$ 0	\$ 155	No tax withheld
2	155	417	\$125
3	417	833	83
4	833	1,250	42
5	1,250		0

Steps for computing the amount of nonresident earnings tax to be withheld:

Step 1 Find the proper table in the Table II series above, according to the payroll period. Find the line on which the amount of gross wages is equal to at least *Column 1* and less than *Column 2*.

If the wages are found on line 1, there is no withholding (no further steps are needed).

Step 2 Subtract the *Column 3* exemption amount on the line found in *Step 1* from the gross wages.

Step 3 Multiply the result of *Step 2* by 0.45% (.0045). 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 \$78. 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 × .0045 = \$0.73
 Withhold this amount.

Example 3:

Semimonthly payroll, \$400 gross wages

Step 1 Use *Table II-C* for semimonthly payroll. Use line 2 (\$400 is at least \$155 and less than \$417).
Step 2 \$400 - \$125 (exemption) = \$275
Step 3 \$275 × .0045 = \$1.24
 Withhold this amount.

City of Yonkers

Special Tables for Deduction and Exemption Allowances

Applicable to Method II, Exact Calculation Method
for the city of Yonkers, see pages T-61 - T-62

Applicable to Dollar to Dollar Withholding Tables
for the city of Yonkers, see pages T-63 - T-64

Compute the total deduction and exemption allowance to subtract from wages using the tables below.

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 exact calculation method (or dollar to dollar withholding tables) to determine the amount to be withheld.

(Use tables B and C instead 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	\$ 21.75	\$ 25.60	\$ 29.45	\$ 33.30	\$ 37.15	\$ 41.00	\$ 44.85	\$ 48.70	\$ 52.55	\$ 56.40	\$ 60.25
	Married	23.65	27.50	31.35	35.20	39.05	42.90	46.75	50.60	54.45	58.30	62.15
Weekly	Single	108.65	127.90	147.15	166.40	185.65	204.90	224.15	243.40	262.65	281.90	301.15
	Married	118.25	137.50	156.75	176.00	195.25	214.50	233.75	253.00	272.25	291.50	310.75
Biweekly	Single	217.30	255.80	294.30	332.80	371.30	409.80	448.30	486.80	525.30	563.80	602.30
	Married	236.50	275.00	313.50	352.00	390.50	429.00	467.50	506.00	544.50	583.00	621.50
Semi- monthly	Single	235.40	277.05	318.70	360.35	402.00	443.65	485.30	526.95	568.60	610.25	651.90
	Married	256.25	297.90	339.55	381.20	422.85	464.50	506.15	547.80	589.45	631.10	672.75
Monthly	Single	470.80	554.10	637.40	720.70	804.00	887.30	970.60	1,053.90	1,137.20	1,220.50	1,303.80
	Married	512.50	595.80	679.10	762.40	845.70	929.00	1,012.30	1,095.60	1,178.90	1,262.20	1,345.50
Annual	Single	5,650	6,650	7,650	8,650	9,650	10,650	11,650	12,650	13,650	14,650	15,650
	Married	6,150	7,150	8,150	9,150	10,150	11,150	12,150	13,150	14,150	15,150	16,150

Table B

Deduction Allowance

Use payroll period and marital status of employee

Payroll Period	Marital Status	Deduction Amount
Daily or Miscell.	Single	\$ 21.75
	Married	23.65
Weekly	Single	108.65
	Married	118.25
Biweekly	Single	217.30
	Married	236.50
Semi- monthly	Single	235.40
	Married	256.25
Monthly	Single	470.80
	Married	512.50
Annual	Single	5,650
	Married	6,150

Table C

Exemption Allowance

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

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

Payroll Period	Value of one exemption
Daily/misc.	\$ 3.85
Weekly	19.25
Biweekly	38.50
Semimonthly	41.65
Monthly	83.30
Annual	1,000.00

Table D

Adjustment for Difference Between Federal* and New York Exemption Allowances

For employers who elect to use the federal exemption amounts* in computing wages after exemptions, the following adjustments correct for the difference between the federal exemption of \$2,500* and the New York State or New York City exemption of \$1,000 according to the particular payroll period.

To correct for the lower New York State or New York City 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	\$ 5.80
Weekly	28.85
Biweekly	57.70
Semimonthly	62.50
Monthly	125.00
Quarterly	375.00
Semiannual	750.00
Annual	1,500.00

* The adjustments in this table are based on the 1995 federal exemption amount of \$2,500. The federal exemption amount may be adjusted for inflation as prescribed by the Internal Revenue Code. For an annual payroll period, the *Adjustment for each federal exemption* should be changed by subtracting \$1,000 from the current federal exemption amount. Other payroll periods should be recalculated accordingly.

Line	Table II - A Weekly Payroll				
	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	\$ 125	\$ 0	.0455	\$ 0
2	125	183	125	.0555	5.69
3	183	240	183	.0655	8.88
4	240	1,731	240	.0759	12.67
5	1,731	1,923	1,731	.0817	125.79
6	1,923	2,885	1,923	.0867	141.50
7	2,885		2,885	.0809	224.87

Line	Table II - D Monthly Payroll				
	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	\$ 542	\$ 0	.0455	\$ 0
2	542	792	542	.0555	24.67
3	792	1,042	792	.0655	38.50
4	1,042	7,500	1,042	.0759	54.92
5	7,500	8,333	7,500	.0817	545.08
6	8,333	12,500	8,333	.0867	613.17
7	12,500		12,500	.0809	974.42

Line	Table II - B Biweekly Payroll				
	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	\$ 250	\$ 0	.0455	\$ 0
2	250	365	250	.0555	11.38
3	365	481	365	.0655	17.77
4	481	3,462	481	.0759	25.35
5	3,462	3,846	3,462	.0817	251.58
6	3,846	5,769	3,846	.0867	283.00
7	5,769		5,769	.0809	449.73

Line	Table II - E Daily Payroll				
	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	\$ 25	\$ 0	.0455	\$ 0
2	25	37	25	.0555	1.14
3	37	48	37	.0655	1.78
4	48	346	48	.0759	2.53
5	346	385	346	.0817	25.16
6	385	577	385	.0867	28.30
7	577		577	.0809	44.97

Line	Table II - C Semimonthly Payroll				
	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	\$ 271	\$ 0	.0455	\$ 0
2	271	396	271	.0555	12.33
3	396	521	396	.0655	19.25
4	521	3,750	521	.0759	27.46
5	3,750	4,167	3,750	.0817	272.54
6	4,167	6,250	4,167	.0867	306.58
7	6,250		6,250	.0809	487.21

Line	Annual Tax Rate Schedule				
	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). The result is the annualized tax.
	At Least	But less than			
Column 1	Column 2	Column 3	Column 4	Column 5	
1	\$ 0	\$ 6,500	\$ 0	.0455	\$ 0
2	6,500	9,500	6,500	.0555	296.00
3	9,500	12,500	9,500	.0655	462.00
4	12,500	90,000	12,500	.0759	659.00
5	90,000	100,000	90,000	.0817	6,541.00
6	100,000	150,000	100,000	.0867	7,358.00
7	150,000		150,000	.0809	11,693.00

Steps for computing the amount of tax to be withheld:

- Step 1 If the number of exemptions claimed is ten or fewer, look up the total exemption and deduction amount in Table A on page T-60, according to the payroll period and marital status claimed. (If there are more than 10 exemptions, multiply the number by the exemption amount in Table C on page T-60 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 T-63 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. Multiply this amount by 15% (.15). The resulting sum is the amount to withhold from wages.

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

- 1. Amount from Table A on page T-60 is \$166.40 for single, weekly payroll, 3 exemptions. \$400 wages - \$166.40 = \$233.60 net wages.
- 2. Use Table II - A above for single, weekly payroll. Look up \$233.60 and use line 3 on which \$233.60 is greater than Column 1 (\$183) but less than Column 2 (\$240).
- 3. \$233.60 - \$183 (from Column 3, line 3) = \$50.60.
- 4. \$50.60 x .0655 (from Column 4, line 3) = \$3.31.
- 5. \$3.31 + \$8.88 (from Column 5, line 3) = \$12.19.
\$12.19 x .15 = \$1.83. Withhold this amount.

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

- 1. Amount from Table A on page T-60 is \$277.05 for single, semimonthly payroll, 1 exemption. \$5,000 wages - \$277.05 = \$4,722.95 net wages.
- 2. Use Table II - C above for single, semimonthly payroll. Look up \$4,722.95 and use line 6 on which \$4,722.95 is greater than Column 1 (\$4,167) but less than Column 2 (\$6,250).
- 3. \$4,722.95 - \$4,167 (from Column 3, line 6) = \$555.95.
- 4. \$555.95 x .0867 (from Column 4, line 6) = \$48.20.
- 5. \$48.20 + \$306.58 (from Column 5, line 6) = \$354.78.
\$354.78 x .15 = \$53.22. Withhold this amount.

Line If the amount of net wages (after subtracting deductions and exemptions) is:		Table II - A Weekly Payroll				
		At Least		But less than		Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product.
		Column 1	Column 2	Column 3	Column 4		Column 5
1	\$ 0	\$ 125	\$ 0	.0455	\$ 0	
2	125	183	125	.0555	5.69	
3	183	240	183	.0655	8.88	
4	240	1,731	240	.0759	12.67	
5	1,731	1,923	1,731	.0817	125.79	
6	1,923	2,885	1,923	.0867	141.50	
7	2,885		2,885	.0809	224.87	

Line If the amount of net wages (after subtracting deductions and exemptions) is:		Table II - D Monthly Payroll				
		At Least		But less than		Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product.
		Column 1	Column 2	Column 3	Column 4		Column 5
1	\$ 0	\$ 542	\$ 0	.0455	\$ 0	
2	542	792	542	.0555	24.67	
3	792	1,042	792	.0655	38.50	
4	1,042	7,500	1,042	.0759	54.92	
5	7,500	8,333	7,500	.0817	545.08	
6	8,333	12,500	8,333	.0967	613.17	
7	12,500		12,500	.0809	974.42	

Line If the amount of net wages (after subtracting deductions and exemptions) is:		Table II - B Biweekly Payroll				
		At Least		But less than		Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product.
		Column 1	Column 2	Column 3	Column 4		Column 5
1	\$ 0	\$ 250	\$ 0	.0455	\$ 0	
2	250	365	250	.0555	11.38	
3	365	481	365	.0655	17.77	
4	481	3,462	481	.0759	25.35	
5	3,462	3,846	3,462	.0817	251.58	
6	3,846	5,769	3,846	.0867	283.00	
7	5,769		5,769	.0809	449.73	

Line If the amount of net wages (after subtracting deductions and exemptions) is:		Table II - E Daily Payroll				
		At Least		But less than		Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product.
		Column 1	Column 2	Column 3	Column 4		Column 5
1	\$ 0	\$ 25	\$ 0	.0455	\$ 0	
2	25	37	25	.0555	1.14	
3	37	48	37	.0655	1.78	
4	48	346	48	.0759	2.53	
5	346	385	346	.0817	25.16	
6	385	577	385	.0867	28.30	
7	577		577	.0809	44.97	

Line If the amount of net wages (after subtracting deductions and exemptions) is:		Table II - C Semimonthly Payroll				
		At Least		But less than		Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product.
		Column 1	Column 2	Column 3	Column 4		Column 5
1	\$ 0	\$ 271	\$ 0	.0455	\$ 0	
2	271	396	271	.0555	12.33	
3	396	521	396	.0655	19.25	
4	521	3,750	521	.0759	27.46	
5	3,750	4,167	3,750	.0817	272.54	
6	4,167	6,250	4,167	.0867	306.58	
7	6,250		6,250	.0809	487.21	

Line If annual wages (after subtracting deductions and exemptions) are:		Annual Tax Rate Schedule				
		At Least		But less than		Add the result to Column 5 amount. Multiply by 15% (.15). The result is the annualized tax.
		Column 1	Column 2	Column 3	Column 4		Column 5
1	\$ 0	\$ 6,500	\$ 0	.0455	\$ 0	
2	6,500	9,500	6,500	.0555	296.00	
3	9,500	12,500	9,500	.0655	462.00	
4	12,500	90,000	12,500	.0759	659.00	
5	90,000	100,000	90,000	.0817	6,541.00	
6	100,000	150,000	100,000	.0867	7,358.00	
7	150,000		150,000	.0809	11,693.00	

Steps for computing the amount of tax to be withheld:

- Step 1 If the number of exemptions claimed is ten or fewer, look up the total exemption and deduction amount in *Table A* on page T-60, according to the payroll period and marital status claimed. (If there are more than 10 exemptions, multiply the number by the exemption amount in *Table C* on page T-60 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 T-63 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*. Multiply this amount by 15% (.15). The resulting sum is the amount to withhold from wages.

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

1. Amount from *Table A* on page T-60 is \$195.25 for married, weekly payroll, 4 exemptions. \$400 wages - \$195.25 = \$204.75 net wages.
2. Use *Table II - A* above for married, weekly payroll. Look up \$204.75 and use line 3 on which \$204.75 is greater than *Column 1* (\$183) but less than *Column 2* (\$240).
3. \$204.75 - \$183 (from *Column 3*, line 3) = \$21.75.
4. \$21.75 x .0655 (from *Column 4*, line 3) = \$1.42.
5. \$1.42 + \$8.88 (from *Column 5*, line 3) = \$10.30.
\$10.30 x .15 = \$1.55. Withhold this amount.

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

1. Amount from *Table A* on page T-60 is \$381.20 for married, semimonthly payroll, 3 exemptions. \$5,000 wages - \$381.20 = \$4,618.80 net wages.
2. Use *Table II - C* above for married, semimonthly payroll. Look up \$4,618.80 and use line 6 on which \$4,618.80 is greater than *Column 1* (\$4,167) but less than *Column 2* (\$6,250).
3. \$4,618.80 - \$4,167 (from *Column 3*, line 6) = \$451.80.
4. \$451.80 x .0867 (from *Column 4*, line 6) = \$39.17.
5. \$39.17 + \$306.58 (from *Column 5*, line 6) = \$345.75.
\$345.75 x .15 = \$51.86. Withhold this amount.

City of 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% (.005) 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	193	\$ 58
3	193	385	38
4	385	577	19
5	577		0

Table II - D Monthly Payroll			
Line number	If wages are:		The exemption amount is
	At least	But less than	
	Column 1	Column 2	Column 3
1	\$ 0	\$ 334	No tax withheld
2	334	833	\$ 250
3	833	1,667	167
4	1,667	2,500	83
5	2,500		0

Table II - B Biweekly Payroll			
Line number	If wages are:		The exemption amount is
	At least	But less than	
	Column 1	Column 2	Column 3
1	\$ 0	\$154	No tax withheld
2	154	385	\$115
3	385	769	77
4	769	1,154	38
5	1,154		0

Table II - E Daily Payroll			
Line number	If wages are:		The exemption amount is
	At least	But less than	
	Column 1	Column 2	Column 3
1	\$ 0	\$ 16	No tax withheld
2	16	38	\$ 12
3	38	77	8
4	77	115	4
5	115		0

Table II - C Semimonthly Payroll			
Line number	If wages are:		The exemption amount is
	At least	But less than	
	Column 1	Column 2	Column 3
1	\$ 0	\$ 167	No tax withheld
2	167	417	\$125
3	417	833	83
4	833	1,250	42
5	1,250		0

Steps for computing the amount of nonresident earnings tax to be withheld:

- Step 1 Find the proper table in the Table II series above, according to the payroll period. Find the line on which the amount of gross wages is equal to at least *Column 1* and less than *Column 2*.

If the wages are found on line 1, there is **no withholding** (no further steps are needed).
- Step 2 Subtract the *Column 3* exemption amount on the line found in *Step 1* from the gross wages.
- Step 3 Multiply the result of *Step 2* by 0.50% (.005). 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 \$193 and less than \$385).
- Step 2 \$200 - \$38 (exemption) = \$162
- Step 3 \$162 × .005 = \$0.81
Withhold this amount.

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 × .005 = \$1.38
Withhold this amount.