

Office of Operations'
2023 Virtual Fall Conference

Updating the Employee Tax Data Page

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New York State Comptroller
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Introduction

What will be covered

- General Tax Data Page Information
- Overview of the W-4 and IT-2104
- Entering Federal, State, and Local Taxes
- Lock-in Letters
- Paid Family Leave
- Nonresident Alien Information



Tax Data Page

New Employees Federal and State Taxes

- As a default newly hired employees:
 - Federal Taxes: Single with no Deductions
 - State Taxes: Single with 0 Withholding Allowances
- New and rehired employees should submit new W-4



Newly Hired Federal Tax Data Page

- Form Version – W-4 2020 or Later
- Special Withholding – None
- Tax Status – Single
- Multiple Jobs – Unchecked
- Dependent Amount – \$0.00
- Other Income – \$0.00
- Deductions – \$0.00
- Extra Withholding – \$0.00

Federal Form Version ?

*Form Version

Federal Withholding Elements ?

*Special Withholding Tax Status

*Tax Status

Multiple Jobs or Spouse Works

Dependent Amount	<input type="text" value="\$0.00"/>	Job/Multiple Pension Income	<input type="text" value="\$0.00"/>
Other Income	<input type="text" value="\$0.00"/>		
Deductions	<input type="text" value="\$0.00"/>		
Extra Withholding	<input type="text" value="\$0.00"/>		



Newly Hired State Tax Data Page

- State – New York
- Resident Box – Checked
- Special Withholding – None
- Tax Status – Single
- Withholding Allowances – 0
- Additional Amount – \$0.00
- Additional Percentage – 0.000
- Additional Allowances – 0

State Information

*State New York

Resident
 Non-Residency Statement Filed

SDI Status Exempt

UI Jurisdiction
 Exempt From SUT

*FLI Status

State Withholding Elements ?

*Special Withholding Tax Status

*Tax Status Single or Head of Household

Withholding Allowances

Additional Amount

Additional Percentage

Additional Allowances



Tax Data Page

New Employees Local Tax

A position location in New York City will default to:

- Location code of P0001
- Resident box checked
- Tax Status Single
- Withholdings 0



Newly Hired Local Tax Data Page if Position Location Is in NYC

It is important to obtain an IT-2104 as soon as possible to ensure NYC taxes are withheld or withheld inappropriately.

Local Information ? | | | | 2 of 2

*Locality NEW YORK
 Resident

Local Withholding Elements ?

Special Withholding Tax Status	<input type="text" value="None"/> <input type="button" value="v"/>
Tax Status	<input type="text" value="S"/> <input type="button" value="Q"/> <input type="text" value="Single or Head of Household"/>
Withholding Allowances	<input type="text" value="0"/>
Additional Amount	<input type="text" value="\$0.00"/>
Additional Percentage	<input type="text" value="0.000"/>



Tax Data Page

New York City Resident

- Any employee with a home address inside NYC will have their taxable wages reported on their W-2.
- This will be determined by their county:
 - Bronx
 - Kings
 - New York
 - Queens
 - Richmond



Tax Data Page

Updates to Tax Data

- W-4 to update the Federal Tax Data
- IT-2104 to update State and Local Tax Data
- NYSPO tax status updates by employee
- IRS Lock-in letter updates



Tax Data Page

New Employees

All new employees should be provided with the Form W-4 and IT-2104 to be completed upon hire or rehire.



Tax Data Page

Submission of Forms

- Current employees can submit new tax forms at any time to change their tax status.
- Agencies must make changes by the first payroll period ending on or after the 30th day after the day on which they received the new W-4.
- Use agency submission schedule for when to update Tax Data Page.



Tax Data Page

Employee Update in NYSPO

- Employees are now able to update Federal, State, and Local taxes with New York State Payroll Online (NYSPO).
- Changes in NYSPO are the same as if the employee submitted Form W-4 or IT-2104.



Tax Data Page

Current Employees

- If the Federal Tax Data Page has not been updated, the employee may still use the 2019 or earlier W-4.
- Any updates to the Federal Tax Data Page or if the employee has been off the payroll for longer than 6 months will require the 2020 or later W-4.



Forms W-4 and IT-2104

We will now do a brief overview of the [W-4](#) and [IT-2104](#).



Form W-4 Overview

Step 1

- Employee personal information
- Anticipated filing status
 - Single or Married filing separately
 - Married filing jointly
 - Head of household

Step 1: Enter Personal Information	(a) First name and middle initial	Last name	(b) Social security number
	Address		Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		



Form W-4 Overview

Step 2

Employees complete this step if:

- They hold more than one job at a time
- They are married and plan to file a joint return and their spouse also works

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, other details, and privacy.

Step 2:

**Multiple Jobs
or Spouse
Works**

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Reserved for future use.

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate

TIP: If you have self-employment income, see page 2.



Form W-4 Overview

Step 3

Employees complete this step if:

- They think they are eligible to claim the child tax credit or credit for other dependents

Or

- They wish to include an estimate of their other tax credits

Step 3:	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):		
Claim	Multiply the number of qualifying children under age 17 by \$2,000	\$	
Dependent	Multiply the number of other dependents by \$500	\$	
and Other			
Credits	Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here		3 \$



Form W-4 Overview

Step 4

Employees complete this step if they wish to make any other adjustments:

- Other income (not from jobs)
- Deductions (other than standard deduction)
- Any additional amounts they want to withhold from **each check**

Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income	4(a)	\$	
	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here	4(b)	\$	
	(c) Extra withholding. Enter any additional tax you want withheld each pay period	4(c)	\$	



Form W-4 Overview

Step 5

- Employee signature and date
- Employer name and address
- First date of employment
- Employer identification number (EIN)

Step 5: Sign Here	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.		
	Employee's signature (This form is not valid unless you sign it.)		Date
Employers Only	Employer's name and address	First date of employment	Employer identification number (EIN)



Form IT-2104 Overview

Top of Form

- Employee personal information
- Anticipated filing status
 - Single or head of household
 - Married
 - Married, but withhold at higher single rate

First name and middle initial	Last name	Your Social Security number
Permanent home address (<i>number and street or rural route</i>)		Apartment number
City, village, or post office	State	ZIP code
Single or Head of household <input type="checkbox"/>		Married <input type="checkbox"/>
Married, but withhold at higher single rate <input type="checkbox"/>		Note: If married but legally separated, mark an X in the <i>Single or Head of household</i> box.



Form IT-2104 Overview

NYC/Yonkers Residency

Employee should check Yes or No to indicate if they are a resident of New York City and Yonkers.

Are you a resident of New York City? Yes No
Are you a resident of Yonkers? Yes No



Form IT-2104 Overview

Lines 1 and 2

- Employee should enter the total number of allowances they are claiming for New York State, New York City, and Yonkers (if applicable).
- If employee claims more than 14 allowances, a copy of the Form IT-2104 must be sent to the New York State Tax Department.

Before making any entries, see the Note below, and if applicable, complete the worksheet in the instructions.

- 1 Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 19, if using worksheet)
- 2 Total number of allowances for New York City (from line 31, if using worksheet)

1	
2	



Form IT-2104 Overview

Lines 3, 4, and 5

Employee can use these to have additional withholding per pay period.

Use lines 3, 4, and 5 below to have additional withholding per pay period under special agreement with your employer.

3 New York State amount	3	
4 New York City amount	4	
5 Yonkers amount	5	



Form IT-2104 Overview

Employer Box A

If employee claimed more than 14 allowances:

- Mark an **X** in box A
- Send a copy of Form IT-2104 to:

**NYS TAX DEPARTMENT, INCOME TAX AUDIT ADMINISTRATOR
WITHHOLDING CERTIFICATE COORDINATOR
W. A. HARRIMAN CAMPUS
ALBANY, NY 12227-0865**



Form IT-2104 Overview

Employer Box B

If you are submitting a copy of this form to comply with New York State's New Hire Reporting Program:

- Mark an **X** in box B.
- Enter the first day the employee performs services for which the employee will be paid.



Form IT-2104 Overview

Employer Box B (cont'd)

If you are submitting a copy of this form to comply with New York State's New Hire Reporting Program:

- Mark an **X** in the Yes or No box indicating if dependent health insurance benefits are available. If Yes, enter the date of coverage.
- Submit the form to:

**NYS DEPT TAX AND FINANCE
NEW HIRE NOTIFICATION
PO BOX 15119
ALBANY, NY 12212-5119**



Updating Federal Tax Data

- All agency updates to the Federal Tax Data Page require the newest Form W-4.
- W-4 should be completed and signed by the employee.
- A new W-4 must be submitted to make any changes in tax status.
- If there is an IRS Lock-in letter the Tax Status can not be changed if it will result in less taxes being withheld.



Updating Federal Tax Data

- Add a new row to the Federal Tax Data Tab.
- Enter the effective date.
- If the Form Version is W-4 2019 or earlier, this needs to be changed to the W-4 2020 or later.

Tax Data ? Q | 1 of 2 View All

Company NYS STATE OF NEW YORK + -

*Effective Date 08/02/2023 📅

Updated By System Date Last Updated 01/06/2021

Federal Form Version ?

*Form Version W-4 - 2020 or Later ▼



Updating Federal Tax Data

Special Withholding Tax Status

- This will be *None* unless:
 - The employee is a Nonresident Alien. Select *Nonresident Alien*.
 - The employee is claiming Tax Exempt on their W-4. Select *Maintain Taxable Gross*.
- Never select *No Taxable Gross No Tax Taken*.



Updating Federal Tax Data

Update Tax Status to what is listed on W-4:

- Single or Married filing separately
- Married filing jointly
- Head of household

-
- (c) Single or Married filing separately
 Married filing jointly or Qualifying surviving spouse
 Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)

*Tax Status

Head of Household



Updating Federal Tax Data

Multiple Jobs or Spouse Works

Check this box if it is also checked in section 2 of the Form W-4.

Step 2:
**Multiple Jobs
or Spouse
Works**

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Reserved for future use.

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate

TIP: If you have self-employment income, see page 2.

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

Multiple Jobs or Spouse Works



Updating Federal Tax Data

Dependent Amount

Enter the amount found in Step 3 of the Form W-4.

Step 3:	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):		
Claim	Multiply the number of qualifying children under age 17 by \$2,000	\$	2,000.00
Dependent and Other Credits	Multiply the number of other dependents by \$500	\$	0.00
	Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here	3	\$ 2,000.00

Dependent Amount



Updating Federal Tax Data

Other Income, Deductions, and Extra Withholding

Use amounts from 4(a), 4(b), and 4(c) on the Form W-4.

4(a)	\$	0.00
4(b)	\$	0.00
4(c)	\$	0.00

Other Income	<input type="text" value="\$0.00"/>
Deductions	<input type="text" value="\$0.00"/>
Extra Withholding	<input type="text" value="\$0.00"/>



Updating Federal Tax Data

After updating the Federal Tax Data Page, it should look exactly like what was submitted on the Form W-4.



Form W-4

- (c) Single or Married filing separately
 Married filing jointly or Qualifying surviving spouse
 Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)

Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, other details, and privacy.

Step 2: Multiple Jobs or Spouse Works Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.
 Do only one of the following.
 (a) Reserved for future use.
 (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; or
 (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate
TIP: If you have self-employment income, see page 2.

Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependent and Other Credits	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of qualifying children under age 17 by \$2,000 \$ 2,000.00 Multiply the number of other dependents by \$500 \$ 0.00 Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here 3 \$ 2,000.00	
Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income 4(a) \$ 0.00	
	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here 4(b) \$ 0.00	
	(c) Extra withholding. Enter any additional tax you want withheld each pay period 4(c) \$ 0.00	

Tax Data

Federal Form Version [?]

*Form Version ▼

Federal Withholding Elements [?]

*Special Withholding Tax Status ▼

*Tax Status ▼

Multiple Jobs or Spouse Works

Dependent Amount Job/Multiple Pension Income

Other Income

Deductions

Extra Withholding



New York State Comptroller
THOMAS P. DiNAPOLI

Exempt From Withholding

- An employee may claim exempt from withholding if they meet both of the following conditions:
 - They had no federal income tax liability in 2022.
 - They expect to have no federal income tax liability in 2023.
- No income tax will be withheld from the employee's paycheck, and they may owe taxes and penalties when they file their 2023 tax return.



Exempt from Withholding

W-4

- Write “Exempt” on Form W-4 below step 4(c).
- Complete Steps 1(a), 1(b), and 5.
- No other steps should be completed.

(c) Extra withholding. Enter any additional tax you want withheld each pay period . . . 4(c) \$



Exempt from Withholding

Tax Data

- Special Withholding Tax Status “Maintain taxable gross”
- Never “No Taxable Gross No Tax Taken”
- Everything else left as is

Federal Withholding Elements ?

*Special Withholding Tax Status	Maintain taxable gross	▼
*Tax Status	Exempt	▼
<input type="checkbox"/> Multiple Jobs or Spouse Works		
Dependent Amount	\$0.00	Job/Multiple Pension Income \$0.00
Other Income	\$0.00	
Deductions	\$0.00	
Extra Withholding	\$0.00	



Nonresident Alien

- An individual who is not a U.S. citizen is considered a resident alien if they meet:
 - The “Green Card Test.”
 - Or
 - The “Substantial Presence Test.”
- An individual not meeting either test is generally a Nonresident Alien.



Nonresident Aliens

W-4

- Enter SSN.
- Select “Single or Married filing separately” regardless of marital status.
- Only Nonresident Aliens from Canada, Mexico, South Korea, or India may be able to claim a child tax credit.



Nonresident Alien

W-4

- Write “Nonresident Alien” or “NRA” in the space below Step 4(c).
- An NRA can not claim exempt from withholding even if they meet both the conditions for exemption.

(c) Extra withholding. Enter any additional tax you want withheld each pay period . . .

4(c) \$

NRA



Nonresident Alien

Tax Data

- Special Withholding Status “Nonresident Alien”
- Tax Status “Single”
- Dependent amount should be \$0.00 unless one of the four countries mentioned
- Enter any Other Income, Deductions, and Extra Withholding from Form W-4



Nonresident Alien

Tax Data

Federal Withholding Elements [?]

*Special Withholding Tax Status	Nonresident alien	▼	
*Tax Status	Single	▼	
<input type="checkbox"/> Multiple Jobs or Spouse Works			
Dependent Amount	\$0.00	Job/Multiple Pension Income	\$0.00
Other Income	\$0.00		
Deductions	\$0.00		
Extra Withholding	\$0.00		



Nonresident Alien

Treaty/Nonresident Data

Enter the below for Tax Treaty/Nonresident Data:

- Country
- Treaty ID “NO TREATY”
- Date of Entry



Nonresident Alien Treaty/Nonresident Data

▼ Tax Treaty/Non-Resident Data ?

Country	<input type="text" value="CAN"/>	Elig Income CD	<input type="text"/>	Treaty ID	<input type="text" value="NO TREATY"/>
*Form W-9 Received	<input type="text" value="No"/>			Form W-9 Effective Date	<input type="text"/>
Taxpayer ID Number	<input type="text"/>			NRA Withholding Rule	<input type="text" value="Subject to Rule"/>

▼ Education and Government

Date of Entry	<input type="text" value="08/01/2023"/>	Treaty Expiration Date	<input type="text"/>
*Form 8233 Received	<input type="text" value="No"/>	Form 8233 Effective Date	<input type="text"/>
Form 8233 Expiration Date	<input type="text"/>	*Form W-8 Received	<input type="text" value="No"/>
Form W-8 Effective Date	<input type="text"/>	Form W-8 Expiration Date	<input type="text"/>



Updating State Tax Data

- All agency updates to the state or local tax data pages require the newest Form IT-2104.
- Completed and signed by Employee.
- Employees must submit a new Form IT-2104 to change their tax status.
- If only updating state taxes, you do not need to change the W-4 status even if the employee has the 2019 or earlier W-4.



Updating State Tax Data

Add New Row

Under the State Tax Data Tab:

- Add new row for Tax Data
- Add new row for State Information

The screenshot displays two data entry sections. The top section, titled 'Tax Data', shows a search bar, navigation controls, and a dropdown menu set to '1 of 1'. Below this, the 'Company' field contains 'NYS STATE OF NEW YORK' and the 'Effective Date' is '12/22/2017'. To the right of these fields are two buttons: a plus sign (+) and a minus sign (-). A red arrow points from the right towards the plus button. The bottom section, titled 'State Information', also features a search bar, navigation controls, and a dropdown menu set to '1 of 1'. Below this, the '*State' field contains 'NY' and 'New York'. To the right of this field are two buttons: a plus sign (+) and a minus sign (-). A red arrow points from the right towards the plus button.



Updating State Tax Data

Enter State Info

- Enter the state – NY
- Leave the Resident box checked
- Check UI Jurisdiction
- Leave FLI (Paid Family Leave will be covered later.)

State Information

Search | Navigation | 2 of 2 | View All

*State New York

Resident

Non-Residency Statement Filed

SDI Status Exempt

UI Jurisdiction

Exempt From SUT

*FLI Status

+ -



Updating State Tax Data

Special Withholding Tax Status

- This will be *None* unless:
 - The employee is a Nonresident Alien. Select *Nonresident Alien*.
 - The employee is claiming Tax Exempt on their IT-2104. Select *Maintain Taxable Gross*.
- Never select *No Taxable Gross No Tax Taken*.



Updating State Tax Data

Tax Status

Enter the tax status from Form IT-2104:

- Single entered as S
- Married entered as M
- Married, but withhold at higher single rate will be S

Single or Head of household <input checked="" type="checkbox"/>	Married <input type="checkbox"/>
Married, but withhold at higher single rate <input type="checkbox"/>	
Note: If married but legally separated, mark an X in the Single or Head of household box.	

*Tax Status



Single or Head of Household



Updating State Tax Data

Withholding Allowances

Enter NYS withholding allowance from box 1 of the IT-2104.

Before making any entries, see the *Note* below, and if applicable, complete the worksheet in the instructions.

- 1 Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 19, if using worksheet)
- 2 Total number of allowances for New York City (from line 31, if using worksheet)

1	1
2	

Withholding Allowances



Updating State Tax Data

Additional Amount

- If there is an Additional Withholding amount in box 3 of the IT-2104, it should be entered.
- Generally, Additional Percentage and Additional Allowances are left at 0.00.

Withholding Allowances	<input type="text" value="1"/>
Additional Amount	<input type="text" value="\$0.00"/>
Additional Percentage	<input type="text" value="0.000"/>
Additional Allowances	<input type="text" value="0"/>



Updating State Tax Data

Nonresident of New York State

- If an employee lives outside of New York and does not enter New York to work, then the employee should be set up to withhold taxes in that state in which the employee resides.
- Use the required tax form for that state and set up taxes accordingly.



Updating Local Tax Data

Locality

- If the employee indicates that they live in New York City or Yonkers on their Form IT-2104 enter:
 - P0001 for New York
 - 84000 for Yonkers
- Leave the Resident Box checked.

Are you a resident of New York City? Yes No
Are you a resident of Yonkers? Yes No

*Locality NEW YORK
 Resident



Updating Local Tax Data

Special Withholding Tax Status

- This will be *None* unless:
 - The employee is claiming Tax Exempt. Select *Maintain Taxable Gross*.
- Never select *No Taxable Gross No Tax Taken*.



Updating Local Tax Data

Tax Status

Enter the tax status from Form IT-2104:

- Single entered as S
- Married entered as M
- Married, but withhold at higher single rate will be S

Single or Head of household <input checked="" type="checkbox"/>	Married <input type="checkbox"/>
Married, but withhold at higher single rate <input type="checkbox"/>	
Note: If married but legally separated, mark an X in the Single or Head of household box.	

*Tax Status



Single or Head of Household



Updating Local Tax Data

Withholding Allowances

- Enter New York City withholding allowance from box 2 of the IT-2104.
- Enter Yonkers withholding allowance from box 1 of the IT-2104.

Are you a resident of New York City? Yes No
Are you a resident of Yonkers? Yes No

Before making any entries, see the Note below, and if applicable, complete the worksheet in the instructions.

1	Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 19, if using worksheet)	1
2	Total number of allowances for New York City (from line 31, if using worksheet)	0

Withholding Allowances



Updating Local Tax Data

Additional Amount

- If there is an Additional Withholding amount in box 4 or 5 of the IT-2104, it should be entered.
- Generally, Additional Percentage is 0.000.

Withholding Allowances	<input type="text" value="0"/>
Additional Amount	<input type="text" value="\$0.00"/>
Additional Percentage	<input type="text" value="0.000"/>



Updating Tax Distribution

- Whenever making updates to State or Local taxes, it is always a good idea to verify that the Tax Distribution Page is correct.
- State should match tax data.
- Local tax information should match tax data.
 - P0001 if NYC
 - 84000 for Yonkers
 - Blank for no local taxes



Updating Tax Distribution

State Taxes

State Information | 1 of 2

Resident Non-Residency Statement Not Filed UI Jurisdiction Exempt From SUT

SDI Status: Exempt *FLI Status: Not Applicable

Tax Distribution | 1 of 1

*Effective Date: Country: USA Insert Pre-filled Tax Location

States/Localities 1-1 of 1

*State	Locality	Locality Name	Percent of Distribution		
<input type="text" value="MN"/>	<input type="text" value=""/>		<input type="text" value="100.000"/>	<input type="button" value="+"/>	<input type="button" value="-"/>



Updating Tax Distribution

Local Taxes

Local Information ? | 1 of 1 | View All

*Locality

YONKERS

Resident

Other Work Locality

States/Localities

| 1-1 of 1 | View All

*State	Locality	Locality Name	Percent of Distribution		
<input type="text" value="NY"/> <input type="button" value="🔍"/>	<input type="text" value="84000"/> <input type="button" value="🔍"/>		<input type="text" value="100.000"/>	<input type="button" value="+"/>	<input type="button" value="-"/>



State and Local Tax Exempt

- For employee to claim exemption from withholding for New York State personal income tax (and New York City and Yonkers personal income tax), they must meet the conditions in either group A or Group B.
- Group A
 - Employee is under 18, or over 65, or a full-time student under age 25 **and**
 - Employee did not have a New York income tax liability for 2022; **and**
 - Employee does not expect to have a New York liability for 2023
- Group B
 - Employee meets the conditions under the [Servicemembers Civil Relief Act](#)
- If employee does not meet all the conditions of either group A or B, they cannot claim exemption.



State and Local Tax Exempt

IT-2104-E

Employee must complete the most recent version of the [IT-2104-E](#) to be made tax exempt.



State and Local Tax Exempt

IT-2104-E

Employee should fill out:

- Personal data
- Filing status
- Full-time student status
- Military spouse status

First name and middle initial	Last name	Social Security number	Filing status: Mark an X in only one box
Mailing address (<i>number and street or PO Box</i>)		Apartment number	A Single <input type="checkbox"/> B Married <input type="checkbox"/>
City, village, or post office		State	C Qualifying surviving spouse or head of household with qualifying person..... <input type="checkbox"/>
		ZIP code	
Are you a full-time student?..... Yes <input type="checkbox"/> No <input type="checkbox"/>		Are you a military spouse exempt under the SCRA? Yes <input type="checkbox"/> No <input type="checkbox"/>	
I certify that the information on this form is correct and that, for the year 2023, I expect to qualify for exemption from withholding of New York State income tax under section 671(a)(3) of the Tax Law or under the SCRA. I will notify my employer within 10 days of any change requiring revocation of the exemption from withholding as explained in the instructions.			
Employee's signature (<i>give the completed certificate to your employer</i>)			Date



New York State Comptroller
THOMAS P. DiNAPOLI

State and Local Tax Exempt

IT-2104-E

Employer should fill out:

- Employer name and address
- Newly hired employee or rehired employee info

Employer: complete this section only if you must send a copy of this form to the New York State Tax Department (see instructions).

Employer name and address	Employer identification number

Mark an **X** in the box if a newly hired employee or a rehired employee

First date employee performed services for pay (mmddyyyy) (see instructions):

Are dependent health insurance benefits available for this employee? Yes No

If Yes, enter the date the employee qualifies (mmddyyyy):



State and Local Tax Exempt

IT-2104-E

Newly hired employee data should be sent to the following address within 20 days:

**NYS TAX DEPARTMENT
NEW HIRE NOTIFICATION
PO BOX 15119
ALBANY, NY 12212-5119**



State and Local Tax Exempt

State Tax Data

- Update Special Withholding Tax Status to “Maintain taxable gross.”
- Update Tax Status to X for claiming exception from withholding.
- Everything else should remain at 0.

State Withholding Elements ?

*Special Withholding Tax Status	<input type="text" value="Maintain taxable gross"/>
*Tax Status	<input type="text" value="X"/> <input type="text" value="Claiming exemption from withholding"/>
Withholding Allowances	<input type="text" value="0"/>
Additional Amount	<input type="text" value="\$0.00"/>
Additional Percentage	<input type="text" value="0.000"/>
Additional Allowances	<input type="text" value="0"/>



State and Local Tax Exempt

Local Tax Data

If applicable:

- Update Special Withholding Tax Status to “Maintain taxable gross.”
- Update Tax Status to X for claiming exception from withholding.
- Everything else should remain at 0.

Local Withholding Elements ?

Special Withholding Tax Status	<input type="text" value="Maintain taxable gross"/>
Tax Status	<input type="text" value="X"/> <input type="text" value="Claiming exemption from withholding"/>
Withholding Allowances	<input type="text" value="0"/>
Additional Amount	<input type="text" value="\$0.00"/>
Additional Percentage	<input type="text" value="0.000"/>



FICA Taxes

- Social Security
 - EE and ER is 6.2% of taxable gross
 - 2023 limit is \$160,200
- Medicare
 - EE and ER is 1.45% of the taxable gross
 - Additional 0.9% rate on wages in excess of \$200,000



Paid Family Leave

Eligible Employees

- All employees in an eligible bargaining unit are required to be covered.
- Current PFL rate is 0.455%
- Maximum yearly deduction of \$399.43



Paid Family Leave

Tax Data

All employees in an eligible bargaining unit will have FLI Status of Subject on the State Tax Data page.

State Information Q | 1 of 1 View All

*State Q New York + -

Resident
 Non-Residency Statement Filed

SDI Status Exempt

UI Jurisdiction
 Exempt From SUT

*FLI Status



IRS Lock-in Letter

- IRS will send a lock-in letter to OSC to:
 - Set up new lock-in amount.
 - Adjust previous lock-in letter amount.
 - Release from previous lock-in letter.
- OSC will only accept lock-in letters mailed or faxed from IRS.



IRS Lock-in Letter

- Upon receipt of lock-in letter OSC will:
 - Set up/adjust/release in Tax Data.
 - Send a copy of the lock-in letter to the agency.
 - Only another lock-in letter will allow a change to an employee's tax status resulting in lower withholding amount.
 - Employee can increase their withholding amount.



IRS Lock-in Letter

Federal Withholding Elements ?

*Special Withholding Tax Status	None	▼
*Tax Status	Head of Household	▼
<input type="checkbox"/> Multiple Jobs or Spouse Works		
Dependent Amount	\$8899.00	Job/Multiple Pension Income \$0.00
Other Income	\$0.00	
Deductions	\$0.00	
Extra Withholding	\$0.00	

▶ Federal Unemployment Tax ?

▶ W-4 Processing Status ?

▼ Lock-In Letter Details ?

<input checked="" type="checkbox"/> Letter Received			
Withholding Status	Head of Household	▼	Head of Household
Withholding Rate	Standard withholding rate	▼	
Annual Withholding Reductions	\$8899.00		
Other Income	\$0.00		
Deductions	\$0.00		
Additional Amount	\$0.00		



Questions

Any questions regarding the Tax Data Page presentation can be sent to TaxAndCompliance@osc.ny.gov.

