



Office of the State Comptroller
PAYROLL BULLETIN

Subject	Changes in New York State, City of New York and City of Yonkers Withholding Tax	Bulletin No.
		Date

P-474

Date

March 13, 1986

New York State, City of New York and City of Yonkers withholding taxes will change effective for Administration payroll checks dated April 2, 1986 and Institution payroll checks dated April 9, 1986.

The changes include:

1. The deduction allowance table has been changed. The deduction allowance for State and City of Yonkers is \$86.50 for married taxpayers and \$71.20 for single taxpayers. The New York City deduction amount for both married and single taxpayers is \$78.80.
2. New tax tables have been established reflecting a decrease in tax rates.

Copies of pages from the revised Tax Booklet are attached.

City of New York non-resident and City of Yonkers non-resident tax tables have not been changed.

Questions concerning this Bulletin should be directed to the Planning Office at (518) 474-1246.

Attachments

NEW YORK STATE, CITY OF NEW YORK and CITY OF YONKERS

SPECIAL TABLES FOR DEDUCTION AND EXEMPTION ALLOWANCES

Applicable to Method II

for New York State, see pages 15 - 16

for City of New York, see page 26

for the City of Yonkers, see pages 42 - 43

TABLE A Deduction Allowance Table

NEW YORK STATE AND CITY OF YONKERS

	Payroll Period					
	Weekly	Biweekly	Semimonthly	Monthly	Daily	Annual
Single	\$35.60	\$71.20	\$77.10	\$154.20	\$7.10	\$1,850.00
Married	43.25	86.50	93.75	187.50	8.65	2,250.00

NEW YORK CITY

	Payroll Period					
	Weekly	Biweekly	Semimonthly	Monthly	Daily	Annual
Single or Married	\$39.40	\$78.80	\$85.40	\$170.80	\$7.90	\$2,050.00

TABLE B Exemption Allowance Table

Based on a full year exemption of \$850

<u>Payroll Period</u>	<u>Amount of one exemption</u>
Weekly	\$ 16.50
Biweekly	33.00
Semimonthly	35.50
Monthly	71.00
Quarterly	212.50
Semiannual	425.00
Annual	850.00
Daily or miscellaneous	3.25

TABLE C Adjustment For Difference Between Federal and State Exemption Allowances

For employers who elected to use the Federal exemption amounts in computing wages after exemptions, the following adjustments corrects for the difference between Federal exemption of \$1,080 and the State or City exemption of \$850, according to the particular payroll period.

Multiply the amount below for 1 exemption by the number of exemptions claimed. The product is to be added to the wages after exemptions computed with the Federal exemption, to correct for the lower State or City exemption allowances.

<u>Payroll Period</u>	<u>Adjustment for each Federal exemption</u>
Weekly	\$ 4.40
Biweekly	8.80
Semimonthly	9.60
Monthly	19.20
Quarterly	57.50
Semiannual	115.00
Annual	230.00
Daily or miscellaneous	.90

Multiply the amount to the left (for 1 exemption) by the number of exemptions. Add the product to the Federally computed wages after exemptions.

NEW YORK STATE SINGLE

EXACT CALCULATION METHOD

Method II

This method is based upon applying a given percentage to the portion of the wages (after deductions and exemptions) which falls within a wage bracket and adding to this product the given accumulated tax for all lower tax brackets. After subtracting the amount of deductions (from Table A) and the amount of exemptions (from Table B) on page 14 one of the following tables is used, depending on the applicable payroll period.

TABLE II A - WEEKLY PAYROLL

Line No.	If Wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount
1	\$ 0	\$ 19	\$.00	PLUS	2%	EXCESS OVER	\$ 0
2	19	58	.38	"	3%	" "	19
3	58	96	1.54	"	4%	" "	58
4	96	135	3.08	"	5%	" "	96
5	135	173	5.00	"	6%	" "	135
6	173	212	7.31	"	7%	" "	173
7	212	260	10.00	"	8%	" "	212
8	260	308	13.85	"	9%	" "	260
9	308	and up	18.17	"	9.5%	" "	308

TABLE II B - BIWEEKLY PAYROLL

1	\$ 0	\$ 38	\$.00	PLUS	2%	EXCESS OVER	\$ 0
2	38	115	.77	"	3%	" "	38
3	115	192	3.08	"	4%	" "	115
4	192	269	6.15	"	5%	" "	192
5	269	346	10.00	"	6%	" "	269
6	346	423	14.62	"	7%	" "	346
7	423	519	20.00	"	8%	" "	423
8	519	615	27.69	"	9%	" "	519
9	615	and up	36.35	"	9.5%	" "	615

TABLE II C - SEMIMONTHLY PAYROLL

1	\$ 0	\$ 42	\$.00	PLUS	2%	EXCESS OVER	\$ 0
2	42	125	.83	"	3%	" "	42
3	125	208	3.33	"	4%	" "	125
4	208	292	6.67	"	5%	" "	208
5	292	375	10.83	"	6%	" "	292
6	375	458	15.83	"	7%	" "	375
7	458	563	21.67	"	8%	" "	458
8	563	667	30.00	"	9%	" "	563
9	667	and up	39.38	"	9.5%	" "	667

TABLE II D - MONTHLY PAYROLL

1	\$ 0	\$ 83	\$.00	PLUS	2%	EXCESS OVER	\$ 0
2	83	250	1.67	"	3%	" "	83
3	250	417	6.67	"	4%	" "	250
4	417	583	13.33	"	5%	" "	417
5	583	750	21.67	"	6%	" "	583
6	750	917	31.67	"	7%	" "	750
7	917	1,125	43.33	"	8%	" "	917
8	1,125	1,333	60.00	"	9%	" "	1,125
9	1,333	and up	78.75	"	9.5%	" "	1,333

TABLE II E - DAILY PAYROLL

Line No.	If Wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount
1	\$ 0	\$4.00	\$.00	PLUS	2%	EXCESS OVER	\$ 0
2	4.00	11.50	.08	"	3%	" "	4.00
3	11.50	19.00	.31	"	4%	" "	11.50
4	19.00	27.00	.62	"	5%	" "	19.00
5	27.00	34.50	1.00	"	6%	" "	27.00
6	34.50	42.50	1.46	"	7%	" "	34.50
7	42.50	52.00	2.00	"	8%	" "	42.50
8	52.00	61.50	2.77	"	9%	" "	52.00
9	61.50	and up	3.63	"	9.5%	" "	61.50

ANNUAL TAX RATE SCHEDULE

Line No.	If ANNUAL WAGES (after deductions and exemptions)		The ANNUALIZED TAX is the SUM of:				
	At Least	But less than	This Amount	PLUS	This Percent	OF	Excess of Taxable Portion of Annualized Pay over this Amount
1	\$ 0	\$1,000	\$.00	PLUS	2%	EXCESS OVER	\$ 0
2	1,000	3,000	20.00	"	3%	" "	1,000
3	3,000	5,000	80.00	"	4%	" "	3,000
4	5,000	7,000	160.00	"	5%	" "	5,000
5	7,000	9,000	260.00	"	6%	" "	7,000
6	9,000	11,000	380.00	"	7%	" "	9,000
7	11,000	13,500	520.00	"	8%	" "	11,000
8	13,500	16,000	720.00	"	9%	" "	13,500
9	16,000	and up	945.00	"	9.5%	" "	16,000

- The steps in computing the amount of tax to be withheld are as follows:
- (1) Determine the amount of deduction allowance (from Table A, on page 14).
 - (2) Multiply the amount of one exemption (from Table B, on page 14) by the number of exemptions claimed.
 - (3) Add the amount of deductions obtained in Step (1) to the amount of exemptions obtained in Step (2).
 - (4) Subtract the amount of deductions and exemptions obtained in Step (3) from the employee's gross wages.
 - (5) Using the proper table in the Table II series (depending on the particular payroll period), find the applicable line on which the wages after deductions and exemptions in Step (4) are located in columns 1 and 2.
 - (6) Subtract the amount in column 5 of this line from the amount of wages after deductions and exemptions in Step (4).
 - (7) Multiply the remainder obtained in Step (6) by the percentage in column 4 of this line.
 - (8) Add the product in Step (7) to the amount in column 3 of the applicable line. This is the New York State tax to be withheld for the particular payroll period.

EXAMPLE 1: (Weekly payroll)

- Weekly gross pay of \$200, Single, with 3 exemptions claimed:
- (1) Deduction allowance (from Table A, page 14) = \$35.60
 - (2) \$16.50 (from Table B, page 14) x 3 = \$49.50
 - (3) \$35.60 + \$49.50 = \$85.10
 - (4) \$200 - \$85.10 = \$114.90
 - (5) Line 4 of Table II A is applicable. (\$114.90 is between \$96 and \$135)
 - (6) \$114.90 - \$96 = \$18.90
 - (7) \$18.90 x 5% (.05) = \$0.95
 - (8) \$0.95 + \$3.08 = \$4.03 (New York State tax to be withheld)

EXAMPLE 2: (Semimonthly payroll)

- Semimonthly gross pay of \$300, Single, with 1 exemption claimed:
- (1) Deduction allowance (from Table A, page 14) = \$77.10
 - (2) \$35.50 (from Table B, page 14) x 1 = \$35.50
 - (3) \$77.10 + \$35.50 = \$112.60
 - (4) \$300.00 - \$112.60 = \$187.40
 - (5) Line 3 of Table II C is applicable (\$187.40 is between \$125 and \$208)
 - (6) \$187.40 - \$125 = \$62.40
 - (7) \$62.40 x 4% (.04) = \$2.50
 - (8) \$2.50 + \$3.33 = \$5.83 (New York State tax to be withheld)

Method II

NEW YORK STATE MARRIED

EXACT CALCULATION METHOD

This method is based upon applying a given percentage to the portion of the wages (after deductions and exemptions) which falls within a wage bracket and adding to this product the given accumulated tax for all lower tax brackets. After subtracting the amount of deductions (from Table A) and the amount of exemptions (from Table B) on page 14 one of the following tables is used, depending on the applicable payroll period.

TABLE II A - WEEKLY PAYROLL

Line No.	If Wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount
1	\$ 0	\$ 38	\$.00	PLUS	2%	EXCESS OVER	\$ 0
2	38	96	.77	"	3%	" "	38
3	96	115	2.50	"	4%	" "	96
4	115	135	3.27	"	5%	" "	115
5	135	173	4.23	"	6%	" "	135
6	173	212	6.54	"	7%	" "	173
7	212	260	9.23	"	8%	" "	212
8	260	308	13.08	"	9%	" "	260
9	308	and up	17.40	"	9.5%	" "	308

TABLE II B - BIWEEKLY PAYROLL

Line No.	If Wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount
1	\$ 0	\$ 77	\$.00	PLUS	2%	EXCESS OVER	\$ 0
2	77	192	1.54	"	3%	" "	77
3	192	231	5.00	"	4%	" "	192
4	231	269	6.54	"	5%	" "	231
5	269	346	8.46	"	6%	" "	269
6	346	423	13.08	"	7%	" "	346
7	423	519	18.46	"	8%	" "	423
8	519	615	26.15	"	9%	" "	519
9	615	and up	34.81	"	9.5%	" "	615

TABLE II C - SEMIMONTHLY PAYROLL

Line No.	If Wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount
1	\$ 0	\$ 83	\$.00	PLUS	2%	EXCESS OVER	\$ 0
2	83	208	1.67	"	3%	" "	83
3	208	250	5.42	"	4%	" "	208
4	250	292	7.08	"	5%	" "	250
5	292	375	9.17	"	6%	" "	292
6	375	458	14.17	"	7%	" "	375
7	458	563	20.00	"	8%	" "	458
8	563	667	28.33	"	9%	" "	563
9	667	and up	37.71	"	9.5%	" "	667

TABLE II D - MONTHLY PAYROLL

Line No.	If Wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount
1	\$ 0	\$ 167	\$.00	PLUS	2%	EXCESS OVER	\$ 0
2	167	417	3.33	"	3%	" "	167
3	417	500	10.83	"	4%	" "	417
4	500	583	14.17	"	5%	" "	500
5	583	750	18.33	"	6%	" "	583
6	750	917	28.33	"	7%	" "	750
7	917	1,125	40.00	"	8%	" "	917
8	1,125	1,333	56.67	"	9%	" "	1,125
9	1,333	and up	75.42	"	9.5%	" "	1,333

TABLE II E - DAILY PAYROLL

Line No.	If Wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount
1	\$ 0	\$ 7.50	\$.00	PLUS	2%	EXCESS OVER	\$ 0
2	7.50	19.00	.15	"	3%	" "	7.50
3	19.00	23.00	.50	"	4%	" "	19.00
4	23.00	27.00	.65	"	5%	" "	23.00
5	27.00	34.50	.85	"	6%	" "	27.00
6	34.50	42.50	1.31	"	7%	" "	34.50
7	42.50	52.00	1.85	"	8%	" "	42.50
8	52.00	61.50	2.62	"	9%	" "	52.00
9	61.50	and up	3.48	"	9.5%	" "	61.50

ANNUAL TAX RATE SCHEDULE

Line No.	If ANNUAL WAGES (after deductions and exemptions)		The ANNUALIZED TAX is the SUM of:				
	At Least	But less than	This Amount	PLUS	This Percent	OF	Excess of Taxable Portion of Annualized Pay over this amount
1	\$ 0	\$2,000	\$.00	PLUS	2%	EXCESS OVER	\$ 0
2	2,000	5,000	40.00	"	3%	" "	2,000
3	5,000	6,000	130.00	"	4%	" "	5,000
4	6,000	7,000	170.00	"	5%	" "	6,000
5	7,000	9,000	220.00	"	6%	" "	7,000
6	9,000	11,000	340.00	"	7%	" "	9,000
7	11,000	13,500	480.00	"	8%	" "	11,000
8	13,500	16,000	680.00	"	9%	" "	13,500
9	16,000	and up	905.00	"	9.5%	" "	16,000

- The steps in computing the amount of tax to be withheld are as follows:
- (1) Determine the amount of deduction allowance (from Table A, on page 14).
 - (2) Multiply the amount of one exemption (from Table B, on page 14) by the number of exemptions claimed.
 - (3) Add the amount of deductions obtained in Step (1) to the amount of exemptions obtained in Step (2).
 - (4) Subtract the amount of deductions and exemptions obtained in Step (3) from the employee's gross wages.
 - (5) Using the proper table in the Table II series (depending on the particular payroll period), find the applicable line on which the wages after deductions and exemptions in Step (4) are located in columns 1 and 2.
 - (6) Subtract the amount in column 5 of this line from the amount of wages after deductions and exemptions in Step (4).
 - (7) Multiply the remainder obtained in Step (6) by the percentage in column 4 of this line.
 - (8) Add the product in Step (7) to the amount in column 3 of the applicable line. This is the New York State tax to be withheld for the particular payroll period.

EXAMPLE 1: (Weekly payroll)

- Weekly gross pay of \$400, married with 2 exemptions claimed
- (1) Deduction allowance (from Table A, page 14) = \$43.25
 - (2) \$16.50 (from Table B, page 14) x 2 = \$33.00
 - (3) \$43.25 + \$33.00 = \$76.25
 - (4) \$400 - \$76.25 = \$323.75
 - (5) Line 9 of Table II A is applicable (\$323.75 is over \$308)
 - (6) \$323.75 - \$308 = \$15.75
 - (7) \$15.75 x 9.5% (.095) = \$1.50
 - (8) \$1.50 + \$17.40 = \$18.90 (New York State tax to be withheld)

EXAMPLE 2: (Monthly payroll)

- Monthly gross pay of \$1100, married with 1 exemption claimed
- (1) Deduction allowance (from Table A, page 14) = \$187.50
 - (2) \$71.00 (from Table B, page 14) x 1 = \$71.00
 - (3) \$187.50 + \$71.00 = \$258.50
 - (4) \$1100 - \$258.50 = \$841.50
 - (5) Line 6 of Table II D is applicable (\$841.50 is between \$750 and \$917)
 - (6) \$841.50 - \$750 = \$91.50
 - (7) \$91.50 x 7% (.07) = \$6.41
 - (8) \$6.41 + \$28.33 = \$34.74 (New York State Tax to be withheld)

CITY OF NY - RESIDENT TAX EXACT CALCULATION METHOD

This method is based upon applying a given percentage to the portion of the wages (after deductions and exemptions) which falls within a wage bracket and adding to this product the given accumulated tax for all lower tax brackets. After subtracting the amount of deductions (from Table A) the amount of exemptions (from Table B) on page 14 one of the wing tables is used, depending on the applicable payroll period.

TABLE II A - WEEKLY PAYROLL

Line No.	If Wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount
1	\$ 0	\$ 19	\$.00	PLUS	0.9	EXCESS OVER	\$ 0
2	19	58	.17	"	1.4	"	19
3	58	96	.71	"	1.8	"	58
4	96	135	1.40	"	2.0	"	96
5	135	173	2.17	"	2.3	"	135
6	173	212	3.06	"	2.5	"	173
7	212	250	4.02	"	2.7	"	212
8	250	288	5.06	"	2.9	"	250
9	288	327	6.17	"	3.1	"	288
10	327	365	7.37	"	3.3	"	327
11	365	404	8.63	"	3.5	"	365
12	404	442	9.98	"	3.8	"	404
13	442	481	11.44	"	4.0	"	442
14	481	and up	12.98	"	4.3	"	481

TABLE II B - BIWEEKLY PAYROLL

Line No.	If Annual Wages (after deductions and exemptions)		The ANNUALIZED TAX is the SUM of:				
	At Least	But less than	This Amount	PLUS	This Percent	OF	Excess of Taxable Portion of Annualized Pay over this Amount
1	\$ 0	\$ 38	\$.00	PLUS	0.9	EXCESS OVER	\$ 0
2	38	115	.36	"	1.4	"	38
3	115	192	1.42	"	1.8	"	115
4	192	269	2.81	"	2.0	"	192
5	269	346	4.35	"	2.3	"	269
6	346	423	6.12	"	2.5	"	346
7	423	500	8.04	"	2.7	"	423
8	500	577	10.12	"	2.9	"	500
9	577	654	12.35	"	3.1	"	577
10	654	731	14.73	"	3.3	"	654
11	731	808	17.27	"	3.5	"	731
12	808	885	19.96	"	3.8	"	808
13	885	962	22.88	"	4.0	"	885
14	962	and up	25.96	"	4.3	"	962

TABLE II C - SEMIMONTHLY PAYROLL

Line No.	If Annual Wages (after deductions and exemptions)		The ANNUALIZED TAX is the SUM of:				
	At Least	But less than	This Amount	PLUS	This Percent	OF	Excess of Taxable Portion of Annualized Pay over this Amount
1	\$ 0	\$ 42	\$.00	PLUS	0.9	EXCESS OVER	\$ 0
2	42	125	.38	"	1.4	"	42
3	125	208	1.54	"	1.8	"	125
4	208	292	3.04	"	2.0	"	208
5	292	375	4.71	"	2.3	"	292
6	375	458	6.63	"	2.5	"	375
7	458	542	8.71	"	2.7	"	458
8	542	625	10.96	"	2.9	"	542
9	625	708	13.38	"	3.1	"	625
10	708	792	15.96	"	3.3	"	708
11	792	875	18.71	"	3.5	"	792
12	875	958	21.63	"	3.8	"	875
13	958	1,042	24.79	"	4.0	"	958
14	1,042	and up	28.13	"	4.3	"	1,042

TABLE II D - MONTHLY PAYROLL

Line No.	If Annual Wages (after deductions and exemptions)		The ANNUALIZED TAX is the SUM of:				
	At Least	But less than	This Amount	PLUS	This Percent	OF	Excess of Taxable Portion of Annualized Pay over this Amount
1	\$ 0	\$ 83	\$.00	PLUS	0.9	EXCESS OVER	\$ 0
2	83	250	.75	"	1.4	"	83
3	250	417	3.08	"	1.8	"	250
4	417	583	6.08	"	2.0	"	417
5	583	750	9.42	"	2.3	"	583
6	750	917	13.26	"	2.5	"	750
7	917	1,083	17.42	"	2.7	"	917
8	1,083	1,250	21.92	"	2.9	"	1,083
9	1,250	1,417	26.75	"	3.1	"	1,250
10	1,417	1,583	31.92	"	3.3	"	1,417
11	1,583	1,750	37.42	"	3.5	"	1,583
12	1,750	1,917	43.25	"	3.8	"	1,750
13	1,917	2,083	49.58	"	4.0	"	1,917
14	2,083	and up	56.25	"	4.3	"	2,083

TABLE II E - DAILY PAYROLL

Line No.	If Wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount
1	\$ 0	\$ 4.00	\$.00	PLUS	0.9	EXCESS OVER	0
2	4.00	11.50	.03	"	1.4	"	4.00
3	11.50	19.00	.14	"	1.8	"	11.50
4	19.00	27.00	.28	"	2.0	"	19.00
5	27.00	34.50	.43	"	2.3	"	27.00
6	34.50	42.50	.61	"	2.5	"	34.50
7	42.50	50.00	.80	"	2.7	"	42.50
8	50.00	57.50	1.01	"	2.9	"	50.00
9	57.50	65.50	1.23	"	3.1	"	57.50
10	65.50	73.00	1.47	"	3.3	"	65.50
11	73.00	81.00	1.73	"	3.5	"	73.00
12	81.00	88.50	2.00	"	3.8	"	81.00
13	88.50	96.00	2.29	"	4.0	"	88.50
14	96.00	and up	2.60	"	4.3	"	96.00

ANNUAL TAX RATE SCHEDULE

Line No.	If Annual Wages (after deductions and exemptions)		The ANNUALIZED TAX is the SUM of:				
	At Least	But less than	This Amount	PLUS	This Percent	OF	Excess of Taxable Portion of Annualized Pay over this Amount
1	\$ 0	\$ 1,000	\$.00	PLUS	0.9	EXCESS OVER	\$ 0
2	1,000	3,000	9.00	"	1.4	"	1,000
3	3,000	5,000	37.00	"	1.8	"	3,000
4	5,000	7,000	73.00	"	2.0	"	5,000
5	7,000	9,000	113.00	"	2.3	"	7,000
6	9,000	11,000	159.00	"	2.5	"	9,000
7	11,000	13,000	209.00	"	2.7	"	11,000
8	13,000	15,000	263.00	"	2.9	"	13,000
9	15,000	17,000	321.00	"	3.1	"	15,000
10	17,000	19,000	383.00	"	3.3	"	17,000
11	19,000	21,000	449.00	"	3.5	"	19,000
12	21,000	23,000	519.00	"	3.8	"	21,000
13	23,000	25,000	595.00	"	4.0	"	23,000
14	25,000	and up	675.00	"	4.3	"	25,000

- The steps in computing the amount of tax to be withheld are as follows:
- (1) Determine the amount of applicable deductions (from Table A, on page 14).
 - (2) Multiply the amount of one exemption (from Table B, on page 14) by the number of exemptions claimed.
 - (3) Add the amount of deductions obtained in Step (1) to the amount of exemptions obtained in Step (2).
 - (4) Subtract the amount of deductions and exemptions obtained in Step (3) from the employee's gross wages.
 - (5) Using the proper table in the Table II series (depending on the particular payroll period), find the applicable line on which the wages after deductions and exemptions in Step (4) are located in columns 1 and 2.
 - (6) Subtract the amount in column 5 of this line from the amount of wages after deductions and exemptions in Step (4).
 - (7) Multiply the remainder obtained in Step (6) by the percentage in column 4 of this line.
 - (8) Add the product in Step (7) to the amount in column 3 of the applicable line. This is the City of New York tax to be withheld for the particular payroll period.

EXAMPLE 1: (Weekly payroll)

- Weekly gross pay of \$200 with 3 exemptions claimed:
- (1) Deduction allowance (from Table A, page 14) = \$39.40
 - (2) \$16.50 (from Table B, page 14) x 3 = \$49.50
 - (3) \$39.40 + \$49.50 = \$88.90
 - (4) \$200.00 - \$88.90 = \$111.10
 - (5) Line 4 of Table II A is applicable (\$111.10 is between \$96 and \$135 on Table II A)
 - (6) \$111.10 - \$96 = \$15.10
 - (7) \$15.10 x 2% (.02) = \$.30
 - (8) \$.30 + \$1.40 = \$1.70 (City of New York tax to be withheld)

EXAMPLE 2: (Semimonthly payroll)

- Semimonthly gross pay of \$300 with 1 exemption claimed:
- (1) Deduction allowance (from Table A, page 14) = \$85.40
 - (2) \$35.50 (from Table B, page 14) x 1 = \$35.50
 - (3) \$85.40 + \$35.50 = \$120.90
 - (4) \$300.00 - \$120.90 = \$179.10
 - (5) Line 3 of Table II C is applicable (\$179.10 is between \$125 and \$208 on Table II C)
 - (6) \$179.10 - \$125 = \$54.10
 - (7) \$54.10 x 1.8% (.018) = \$.97
 - (8) \$.97 + \$1.54 = \$2.51 (City of New York tax to be withheld)

CITY OF YONKERS SINGLE

EXACT CALCULATION METHOD

This method duplicates the steps used in calculating the New York State tax, to which it then applies a 15% surcharge. This method is based upon applying a given percentage to the portion of the wages (after deductions and exemptions) which falls within a wage bracket and adding to this product the given accumulated tax for all lower tax brackets. After subtracting the amount of deductions (from Table A) and the amount of exemptions (from Table B) on page 14, one of the following tables is used, depending on the applicable payroll period.

TABLE II A - WEEKLY PAYROLL

Line No.	If Wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount
1	\$ 0	\$ 19	\$.00	PLUS	2%	EXCESS OVER	\$ 0
2	19	58	.38	"	3%	" "	19
3	58	96	1.54	"	4%	" "	58
4	96	135	3.08	"	5%	" "	96
5	135	173	5.00	"	6%	" "	135
6	173	212	7.31	"	7%	" "	173
7	212	260	10.00	"	8%	" "	212
8	260	308	13.85	"	9%	" "	260
9	308	and up	18.17	"	9.5%	" "	308

TABLE II B - BIWEEKLY PAYROLL

1	\$ 0	\$ 38	\$.00	PLUS	2%	EXCESS OVER	\$ 0
2	38	115	.77	"	3%	" "	38
3	115	192	3.08	"	4%	" "	115
4	192	269	6.15	"	5%	" "	192
5	269	346	10.00	"	6%	" "	269
6	346	423	14.62	"	7%	" "	346
7	423	519	20.00	"	8%	" "	423
8	519	615	27.69	"	9%	" "	519
9	615	and up	36.35	"	9.5%	" "	615

TABLE II C - SEMIMONTHLY PAYROLL

1	\$ 0	\$ 42	\$.00	PLUS	2%	EXCESS OVER	\$ 0
2	42	125	.83	"	3%	" "	42
3	125	208	3.33	"	4%	" "	125
4	208	292	6.67	"	5%	" "	208
5	292	375	10.83	"	6%	" "	292
6	375	458	15.83	"	7%	" "	375
7	458	563	21.67	"	8%	" "	458
8	563	667	30.00	"	9%	" "	563
9	667	and up	39.38	"	9.5%	" "	667

TABLE II D - MONTHLY PAYROLL

1	\$ 0	\$ 83	\$.00	PLUS	2%	EXCESS OVER	\$ 0
2	83	250	1.67	"	3%	" "	83
3	250	417	6.67	"	4%	" "	250
4	417	583	13.33	"	5%	" "	417
5	583	750	21.67	"	6%	" "	583
6	750	917	31.67	"	7%	" "	750
7	917	1,125	43.33	"	8%	" "	917
8	1,125	1,333	60.00	"	9%	" "	1,125
9	1,333	and up	78.75	"	9.5%	" "	1,333

TABLE II E - DAILY PAYROLL

Line No.	If Wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount
1	\$ 0	\$4.00	\$.00	PLUS	2%	EXCESS OVER	\$ 0
2	4.00	11.50	.08	"	3%	" "	4.00
3	11.50	19.00	.31	"	4%	" "	11.50
4	19.00	27.00	.62	"	5%	" "	19.00
5	27.00	34.50	1.00	"	6%	" "	27.00
6	34.50	42.50	1.46	"	7%	" "	34.50
7	42.50	52.00	2.00	"	8%	" "	42.50
8	52.00	61.50	2.77	"	9%	" "	52.00
9	61.50	and up	3.63	"	9.5%	" "	61.50

ANNUAL TAX RATE SCHEDULE

Line No.	If ANNUAL WAGES (after deductions and exemptions)		The ANNUALIZED TAX is the SUM of:				
	At Least	But less than	This Amount	PLUS	This Percent	OF	Excess of Taxable Portion of Annualized Pay over this Amount
1	\$ 0	\$1,000	\$.00	PLUS	2%	EXCESS OVER	\$ 0
2	1,000	3,000	20.00	"	3%	" "	1,000
3	3,000	5,000	80.00	"	4%	" "	3,000
4	5,000	7,000	160.00	"	5%	" "	5,000
5	7,000	9,000	260.00	"	6%	" "	7,000
6	9,000	11,000	380.00	"	7%	" "	9,000
7	11,000	13,500	520.00	"	8%	" "	11,000
8	13,500	16,000	720.00	"	9%	" "	13,500
9	16,000	and up	945.00	"	9.5%	" "	16,000

The steps in computing the amount of tax to be withheld are as follows:

- Step (1) Determine the amount of deduction allowance (from Table A, on page 14).
- (2) Multiply the amount of one exemption (from Table B, on page 14) by the number of exemptions claimed.
- (3) Add the amount of deductions obtained in Step (1) to the amount of exemptions obtained in Step (2).
- (4) Subtract the amount of deductions and exemptions obtained in Step (3) from the employee's gross wages.
- (5) Using the proper table in the Table II series (depending on the particular payroll period), find the applicable line on which the wages after deductions and exemptions in Step (4) are located in columns 1 and 2.
- (6) Subtract the amount in column 5 of this line from the amount of wages after deductions and exemptions in Step (4).
- (7) Multiply the remainder obtained in Step (6) by the percentage in column 4 of this line.
- (8) Add the product in Step (7) to the amount in column 3 of the applicable line.
- (9) Multiply the sum in Step (8) by 15% (.15). The product is the City of Yonkers tax to be withheld for the particular payroll period.

EXAMPLE 1: (Weekly payroll)

- Weekly gross pay of \$200, Single, with 3 exemptions claimed:
- (1) Deduction allowance (from Table A, page 14) = \$35.60
 - (2) \$16.50 (from Table B, page 14) x 3 = \$49.50
 - (3) \$35.60 + \$49.50 = \$85.10
 - (4) \$200.00 - \$85.10 = \$114.90
 - (5) Line 4 of Table II A is applicable. (\$114.90 is between \$96 and \$135)
 - (6) \$114.90 - \$96 = \$18.90
 - (7) \$18.90 x 5% (.05) = \$.95
 - (8) \$.95 + \$3.08 = \$4.03 (State Tax to be withheld)
 - (9) \$4.03 x 15% (.15) = \$.60 (City of Yonkers tax to be withheld)

EXAMPLE 2: (Semimonthly payroll)

- Semimonthly gross pay of \$300, Single, with 1 exemption claimed:
- (1) Deduction allowance (from Table A, page 14) = \$77.10
 - (2) \$35.50 (from Table B, page 14) x 1 = \$35.50
 - (3) \$77.10 + \$35.50 = \$112.60
 - (4) \$300.00 - \$112.60 = \$187.40
 - (5) Line 3 of Table II C is applicable (\$187.40 is between \$125 and \$208)
 - (6) \$187.40 - \$125 = \$62.40
 - (7) \$62.40 x 4% (.04) = \$2.50
 - (8) \$2.50 + \$3.33 = \$5.83 (State Tax to be withheld)
 - (9) \$5.83 x 15% (.15) = \$.87 (City of Yonkers tax to be withheld)

CITY OF YONKERS MARRIED

EXACT CALCULATION METHOD

Method II

This method duplicates the steps used in calculating the New York State tax, to which is then applied a 15% surcharge. It is based upon applying a given percentage to the portion of the wages (after deductions and exemptions) which falls within a wage bracket and adding to this product the given accumulated tax for all lower tax brackets. After subtracting the amount of deduction (from Table A) and the amount of exemptions (from Table B) on page 14, one of the following tables is used, depending on the applicable payroll period.

TABLE II A - WEEKLY PAYROLL

Line No.	If Wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount
1	\$ 0	\$ 38	\$.00	PLUS	2%	EXCESS OVER	\$ 0
2	38	96	.77	"	3%	" "	38
3	96	115	2.50	"	4%	" "	96
4	115	135	3.27	"	5%	" "	115
5	135	173	4.23	"	6%	" "	135
6	173	212	6.54	"	7%	" "	173
7	212	260	9.23	"	8%	" "	212
8	260	308	13.08	"	9%	" "	260
9	308	and up	17.40	"	9.5%	" "	308

TABLE II B - BIWEEKLY PAYROLL

1	\$ 0	\$ 77	\$.00	PLUS	2%	EXCESS OVER	\$ 0
2	77	192	1.54	"	3%	" "	77
3	192	231	5.00	"	4%	" "	192
4	231	269	6.54	"	5%	" "	231
5	269	346	8.46	"	6%	" "	269
6	346	423	13.08	"	7%	" "	346
7	423	519	18.46	"	8%	" "	423
8	519	615	26.15	"	9%	" "	519
9	615	and up	34.81	"	9.5%	" "	615

TABLE II C - SEMIMONTHLY PAYROLL

1	\$ 0	\$ 83	\$.00	PLUS	2%	EXCESS OVER	\$ 0
2	83	208	1.67	"	3%	" "	83
3	208	250	5.42	"	4%	" "	208
4	250	292	7.08	"	5%	" "	250
5	292	375	9.17	"	6%	" "	292
6	375	458	14.17	"	7%	" "	375
7	458	563	20.00	"	8%	" "	458
8	563	667	28.33	"	9%	" "	563
9	667	and up	37.71	"	9.5%	" "	667

TABLE II D - MONTHLY PAYROLL

1	\$ 0	\$167	\$.00	PLUS	2%	EXCESS OVER	\$ 0
2	167	417	3.33	"	3%	" "	167
3	417	500	10.83	"	4%	" "	417
4	500	583	14.17	"	5%	" "	500
5	583	750	18.23	"	6%	" "	583
6	750	917	28.33	"	7%	" "	750
7	917	1,125	40.00	"	8%	" "	917
8	1,125	1,333	56.67	"	9%	" "	1,125
9	1,333	and up	78.42	"	9.5%	" "	1,333

TABLE II E - DAILY PAYROLL

Line No.	If Wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount
1	\$ 0	\$ 7.50	\$.00	PLUS	2%	EXCESS OVER	\$ 0
2	7.50	19.00	.15	"	3%	" "	7.50
3	19.00	23.00	.50	"	4%	" "	19.00
4	23.00	27.00	.65	"	5%	" "	23.00
5	27.00	34.50	.85	"	6%	" "	27.00
6	34.50	42.50	1.31	"	7%	" "	34.50
7	42.50	52.00	1.85	"	8%	" "	42.50
8	52.00	61.50	2.62	"	9%	" "	52.00
9	61.50	and up	3.48	"	9.5%	" "	61.50

ANNUAL TAX RATE SCHEDULE

Line No.	If ANNUAL WAGES are (after deductions and exemptions)		The ANNUALIZED TAX is the SUM of:				
	At Least	But less than	This Amount	PLUS	This Percent	OF	Excess of Taxable Portion of Annualized Pay over this Amount
1	\$ 0	\$2,000	\$.00	PLUS	2%	EXCESS OVER	\$ 0
2	2,000	5,000	40.00	"	3%	" "	2,000
3	5,000	6,000	130.00	"	4%	" "	5,000
4	6,000	7,000	170.00	"	5%	" "	6,000
5	7,000	9,000	220.00	"	6%	" "	7,000
6	9,000	11,000	340.00	"	7%	" "	9,000
7	11,000	13,500	480.00	"	8%	" "	11,000
8	13,500	16,000	680.00	"	9%	" "	13,500
9	16,000	and up	905.00	"	9.5%	" "	16,000

- The steps in computing the amount of tax to be withheld are as follows:
- Step (1) Determine the amount of deduction allowance (from Table A, on page 14).
 - (2) Multiply the amount of one exemption (from Table B, on page 14) by the number of exemptions claimed.
 - (3) Add the amount of deductions obtained in Step (1) to the amount of exemptions obtained in Step (2).
 - (4) Subtract the amount of deductions and exemptions obtained in Step (3) from the employee's gross wages.
 - (5) Using the proper table in the Table II series (depending on the particular payroll period), find the applicable line on which the wages after deductions and exemptions in Step (4) are located in columns 1 and 2.
 - (6) Subtract the amount in column 5 of this line from the amount of wages after deductions and exemptions in Step (4).
 - (7) Multiply the remainder obtained in Step (6) by the percentage in column 4 of this line.
 - (8) Add the product in Step (7) to the amount in column 3 of the applicable line.
 - (9) Multiply the sum in Step (8) by 15% (.15). The product is the City of Yonkers tax to be withheld for the particular payroll period.

EXAMPLE 1: (Weekly payroll)

- Weekly gross pay of \$400, married with 2 exemptions claimed
- (1) Deduction allowance (from Table A, page 14) = \$43.25
 - (2) \$16.50 (from Table B, page 14) x 2 = \$33.00
 - (3) \$43.25 + \$33.00 = \$76.25
 - (4) \$400 - \$76.25 = \$323.75
 - (5) Line 9 of Table II A is applicable (\$323.75 is over \$308)
 - (6) \$323.75 - \$308 = \$15.75
 - (7) \$15.75 x 9.5% (.095) = \$1.50
 - (8) \$1.50 + \$17.40 = \$18.90 (New York State tax to be withheld)
 - (9) \$18.90 x 15% (.15) = \$2.84 (City of Yonkers Tax to be withheld)

EXAMPLE 2: (Monthly payroll)

- Monthly gross pay of \$1100, married with 1 exemption claimed
- (1) Deduction allowance (from Table A, page 14) = \$187.50
 - (2) \$71.00 (from Table B, page 14) x 1 = \$71.00
 - (3) \$187.50 + \$71.00 = \$258.50
 - (4) \$1,100 - \$258.50 = \$841.50
 - (5) Line 6 of Table II D is applicable (\$841.50 is between \$750 and \$917)
 - (6) \$841.50 - \$750 = \$91.50
 - (7) \$91.50 x 7% (.07) = \$6.41
 - (8) \$6.41 + \$28.33 = \$34.74 (New York State tax to be withheld)
 - (9) \$34.74 x 15% (.15) = \$5.21 (City of Yonkers tax to be withheld)