

## 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.

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.

 $\cdot$  Questions concerning this Bulletin should be directed to the Planning Office at (518)  $\cdot$  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									
2 2 1	Weekiy	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**

*C			Payroil	Period:		
<u> </u>	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

Payroll Period	Amount of one exemption
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.

Payroll Period	Adjustment for each Federal exemption	
Weekly	\$ 4.40	
Biweekly	8.80	Multiply the amount to the left
Semimonthly	9.60	(for 1 exemption) by the number
Monthly	19.20	of exemptions. Add the product
Quarterly	57.50	to the Federally computed wages
Semiannual	115.00	after exemptions.
Annual	230.00	R
Daily or miscellaneous	.90	

#### **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

		If Wages are after deductions		The AMOUNT to be WITHHELD is the SUM of:							
		emptions)	This					Excess of Wedes			
	At But less than		Amount (tax- lower brackets)	PLUS	This Percent	OF		(after deductions and exemptions) over this amount			
	Col. 1	Col. 2	Col. 3		Col. 4			Col. 5			
1 2	\$ 0 19	\$ 19 58	\$ 00	PLUS	2% 3%	EXCESS O	/ER	\$ 0° 19			
3	58 96	96 135	1.54 3.08	**	4% 5%			58. 96			
5	135 173	173 212	5.00 7.31	7.0 24	6% 7%	.10 1		135 173			
7 8	212 260	260 308	10.00 13.85	"	8% 9%		i g	212 260			
9	308	and up	18.17	t g	9.5%	"		308			

#### TABLE II B - BIWEEKLY PAYROLL

1	2	\$ 0 38	\$ 38 115	\$ .00 .77	PLUS	2% 3%	EXCESS ONE	R \$ 0 38
3	3	115 192	192 269	3,08 6.15	"	4% 5%	10 10	115 192
		269 346	346 423	10.00 14.62		6% 7%	** **	269 346
. 7	7	423 519	519 615	20.00 27.69	"	8% 9%	10 20	423 519
9	)	615	and up	36.35	"	9.5%	** **	615

#### TABLE II C - SEMIMONTHLY PAYROLL

						the second se		
1 2	\$ 0 42	\$ 42 125	\$ .00 88.	PLUS	2% 3%	EXCESS	OVER	\$ 0 42
3 4	125 208	208 292	3.33 6.67	"	. 4% 5%	**	**	125 208
5 6	292 375	375 458	10,83 15,83	"	6% 7%	n, n	47	· 292 375
7 8	458 563	563 667	21.67 30,00	"	8% 9%	** **	"	458 563
9	667	and up	39.38	**	9.5%	"	29	667

#### TABLE II D - MONTHLY PAYROLI

		170		- INIGH	411161	1011	<del></del>	
1 2	\$ 0 83	\$ 83 250	\$ .00 1.67	PLUS	2% 3%	EXCES	SOVER	\$ 0. 83
3 4	250 417	417 583	6.67 13.33	. 17	4% 5%	"	"	250 417
5 6	583 - 750	750 917	21.67 31.67	"	6% · 7%		"	583 750
7 8	917 1,125	1,125 1,333	43.33 60.00	"	8% 9%	<i>::</i>		917 1,125
9	1,333	and up	78.75	**	9.5%	"	"	1,333

#### TABLE II E - DAILY PAYROLL

		ges are		MOUN.	T to be W	NTHHELD is t	he SUM of:	
	(after deductions and exemptions)		This					
Line No.	At Least	But less than	Amount (tax- lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount	
	Cal. 1	Col. 2	Col. 3		Col. 4		Cal. 5	
1 2	\$ 0 4.00	\$4.00 11.50	\$ .00 80.	PLUS	2% -3%	EXCESS OVER	\$ 0 4.00	
3	11.50 19.00	19.00	.31 .62	-40	4% 5%	18 98 20 31	11.50 19.00	
5 6	27.00 34.50	34.50 42.50	1.00 1.46	".	6% 7%	10 00 00	27.00 34.50	
7	42.50 52.00	52.00 61.50	2.00 2.77	"	8% 9%	64: A8	42.50 52.00	
9	61.50	and up	3,63	2-0	9.5%	11 . 11	61.50	

#### ANNUAL TAX RATE SCHEDULE

	WAGE	NUAL S (after	The ANNUALIZED TAX is the SUM of:							
	deductions and examptions)							Excess of Texable:		
Line No.		But less than	This Amount	PLUS	This Percent	01	2	Annualized Pay over this Amount		
	Col. 1	Col. 2	Col. 3		Col. 4			Col. 5		
1 2	\$ 0	\$1,000 3,000	\$ .00 20.00	PLUS	2% 3%	EXCESS	OVER	\$ 0 1,000		
3 4	3,000 5,000		80.00 160.00	. "	4% 5%	** .		3,000 5,000		
5	7,000 9,000		260.00 380.00	"	6% 7%		20	7,000 9,000		
7	11,000 13,500		520.00 720.00	**	8% 9%	"		11,000 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 cross variety.

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 plumns 1 and 2.

(6) Subtract the amount in column 5 of this like 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
- \$16.50 (from Table 8, page 14) x 3 = \$49.50
- (3) \$35.60  $\pm$  \$49.50 = \$85.10
- \$200 \$85.10 = \$114.90
- 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 (New York State tax to be withheld)

#### **EXAMPLE 2:. (Semimonthly payroll)**

Semimonthly gross pay of \$300, Single, with 1 examption claimed:

- (1) Deduction allowance (from Table A, page 14) = \$77.10
- \$35.50 (from Table B, page 14) x 1 = \$35.50 -\$77.10 + \$35.50 = \$112.50
- \$300.00 \$112.60 = \$187.40 (4)
- Line 3 of Table II C is applicable (\$187.40 is between \$1,25 and \$208)
- \$187.40 \$125 = \$62.40
- \$62.40 x 4% (.04) = \$2.50
- \$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 8) on page 14 one of the following tables is used, depending on the applicable payroli, period.

#### TABLE II A - WEEKLY PAYROLL

	If Wages are (after deductions and exemptions)		The A	The AMOUNT to be WITHHELD is the SUM of:							
			This								
	At Least	Sut less than-	Amount (tax- lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount				
	Cai. 1	Col. 2	Col. 3		Cal. 4		Coi. 5				
. 2	\$ 0 38	\$ 38 96	\$ .00 .77	PLUS	2% 3%	EXCESS OVER	\$ 0 38				
3 4	96 115	115 135	2.50 3.27	F9 F9	4% 5%	37 ja	96 115				
5 6	135 173	173 212	4.23 6.54	39 18	6% 7%	FB 50	135 173				
7	212 260	260 308	9.23 13.08	14 19	8% 9%	19 ys	212				
9	308	and up	17.40	19	9.5%	f# 19	308				

#### TABLE II B - BIWEEKLY PAYROL!

						TATIONS	
1 2	\$ 0 77	\$ 77 192	\$ .00 1.54	PLUS	2% 3%	EXCESS OVER	\$ 0 77
3	192 231	231 269	5.00 6.54	"	4% 5%	16 16	192 231
5 6	269 34 <b>6</b>	346 423	8.46 13.08	11	6% 7%	79 18 28 18	269 346
.a	423 519	519 615	18.46 26.15	76	· 8% 9%	15 10	423 519
9	615	and up	34,81	. 10	9.5%	19 19	615

#### TABLE II C - SEMIMONTHLY PAYROLL

-	1 2	\$ 0 83	\$ 83 208	\$ .00 1.57	PLUS	2% 3%	EXCESS OVER	\$ 0 83
	3	208 250	250 292	5.42 7.08	19	4% 5%	26 pp	208 250
_	5 6	292 375	375 458	9.17 14.17	19	6% 7%	76 to	292 375
	7	458 563	563 667	20.00 28.33	99 99	8% 9%	PF 18 PF 14	456 563
-	9	667	and up-	37.71	Pp	9.5%	P# 84	667

#### TABLE !! D - MONTH! Y PAYROL!

-						****		
-	1 2	\$ 6 167	\$167 417	\$ .00 3.33	PLUS	2% 3%	EXCESS OVER	\$ 0 167
_	3 4	417 500	500 583	10.83 14.17	39 10	4% 5%	FP. 19 10 '29 '	417 500
ء 	5 6	583 750	750 917	18.33 28.33	17	. 6% 7%	26 19 28 20	583 750
	7 8	917 1,125	1,125 1,333	40.00 56.67	20	8% 9%	.79 69 28 89	917 1,125
-		1,333	and up	75.42	5.3	9.5%	17 10	1,333

		If W	ages are	The A	The AMOUNT to be WITHHELD is the SUM of:						
			leductions emptions)	This							
Line No.	At Least	But less than	Amount (tax- lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount				
		Çol. 1	Col. 2	Col. 3		Cal. 4	4	Col. 5			
	1	\$ 0 7.50	\$ 7.50 19.00	\$ .00 .15	PLUS	2% 3%	EXCESS OVER	\$ 0 7,50			
		19.00 23.00	23.00 27.00	,50 ,65	P1 P5	4% 5%	.20° 53 .20 92	19.00 23.00			
	5	27.00 34.50	34.50 42.50	.85 1.31	11	5% 7%	90 2P	27,00 34,50			
		42\50 52.00	52.00 61.50	1.85 2.62	12	8% 9%	98 (9 19 19	42.50 52.00			
- 9	7	61.50	and up	3.48	19	9.5%	19 17	61.50			

#### ANNUAL TAX RATE SCHEDULE

	WAGI	WAGES (after deductions and		The ANNUALIZED TAX is the SUM of:							
Lins No.	exemptions) At But less		This Amount	PLUS	This Percent	OF		Excess of Taxable Portion of Annualized Psy over this Amount			
	Cal. 1 Col. 2		Col. 3					Col. 5			
2	\$ 0 2,000	\$2,000 5,000	\$ .00 40.00	PLUS	2% 3%	EXCRSS	OVER	\$ 0			
3 4	5,000 6,000		130.00 170.00	19 .	4% 5%		1 <del>1</del>	5,000			
5 6	7,000 9,000	9,000 11,000	220.00 340.00	1 p	6% 7%	11	19	7,000 9,000			
8	11,000 13,500		480.00 680.00	10 19	8% 9%	11 .	99	11,000 13,500			
9	16,000	and up	905.00	70	9.5%	11	60	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). Step

- (2) Multiply the amount of one exemption (from Table 8, on page

- (2) Multiply the amount of one exemption (from Table 8, 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 payroti period), find the applicable line on which the wages after deductions and exemptions in Step (4) are located in columns 1 and 2.
- 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

- Deduction allowance (from Table A, page 14) = \$43.25 (1)
- (2) \$16.50 (from Table 8, page 14) x 2 = \$33.00
- (3) 943.25 + \$33.00 = \$76.25
- \$400 \$76,25 = \$323,75 (4)
- Line 9 of Table II A is applicable (\$323.75)s over \$308) (5)
- (6) \$323.75 - \$308 = \$15.75
- \$15.75 × 9.5% (.095) = \$1.50
- \$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
- \$71.00 (from Table B, page 14) x 1 = \$71.00 (2)
- (3) \$187.50 + \$71.00 = \$258.50
- (4) \$1100 - \$258.50 = \$841.50
- Line 6 of Table !! O is applicable (\$841.50 is between (5) \$750 and \$917)
- (6) \$841.50 - \$750 = \$91.50
- \$91.50 x 7% (.07) = \$6.41
- \$6.41 + \$28.33 = \$34.74 (New York State Tax to be withheld) (8)

327

365

404

442

481 14

13

365

404

442

481

and up

7,37

8.63

9.98

11.44

# CITY OF NY - RESIDENT TAX EXACT CALCULATION METHOD

65.50

73.00

81.00

10

11

327

365

404

442

481

73.00

81'.00

88.50

88.50 96.00

96.00 and up

1,47

1.73

2.00

2.29

2.60

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 ving tables is used, depending on the applicable payroll period.

	*	TAE	LE II A	- WE	<b>EKLY F</b>	AYROLL					
		ages are	The A	The AMOUNT to be WITHHELD is the SUM of:							
	(after deductions and exemptions)		This	,			`				
Line No.		But less than	Amount (tax- lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this emount				
	Col. 1	Col. 1 Col. 2			Col. 4		Col. 5				
1 2	\$ 0 19	\$ 19 58	\$ .00 17	PLUS	0.9 1.4	EXCESS OVER	\$ 0 19				
3. 4	58 96	96 135	71 1.40	**	1.8 2.0	00 FB	58 96				
5 6	135 173	173 212	2.17 3.06	" "	2.3 2.5	10 00 00 00	135 173				
7	212 250	250 288	4.02 5.06	40	2.7 2.9		212 250				
	200	227	0.47	- 77	2.4	44 44					

3.3

3.5 3.8

4.0

		TAS	LEHB	- BIWE	EKLY	PAYROLL	
1 2	\$ 0 . 38	\$ 38 115	\$ .00 .35	PLUS	0.9 1.4	EXCESS OVER	\$ 0 38
3 4	115 192	192 269	1.42 2.81	"	1.8 2.0	10 12	115 192
5 6	269. 346	346 423	4.35 6.12	**	2.3 2.5	" "	269 346
	423 500	500 577	8.04 10.12	"	2.7 2,9	" "	423 500
1 <u>0</u>	577 654	654 731	12.35 14.73	14	3.1 3.3	77 FF	577 654
11 12	731 808	808 885	17.27 19.96	11	3.5 3.8	10 10	731 808
13 14	885 962	962 and up	22.88 25.96	"	4.0 4.3	17 19	885 962

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	•	TABLE	IIC-	SEMIM	ONTH	LY PAYROLL	
1 2	\$ 42 \$ 42	\$ 42 125	\$ .00 .38	PLUS	0.9	EXCESS OVER	\$ 0 42
3	125 208	208 292	1,54 3.04	10	1.8 2.0	** **	125 208
5 6	292 375	375 458	4.71 6.63	10	2.3. 2.5	10 10	292 375
7 8	458 542	542 625	8.71 10.96	15. 20	2.7 2.9	11 18	458 542
9 10	625 708	708 792	13.38 15,96		3.1 3.3	10 20	625 708
11 12	792 875	875 958	18.71 21.63		3.5 3.8	" "	792 875
13 14	958 1,042	1,042 and up	24.79 28.13	**	4.0 4.3	24 49 24 40	958 1,042

		TAE	LEIID	- MON	THLY	PAYROLL	
1 2	\$ 0 83	\$ 83 250	\$ .00 .75	PLUS	0.9 1.4	EXCESS OVER	\$ 0 83
3	250 417	417 583	3.08 6.08	".	1.8 2.0	11 11 11 11	250 417
5 6	583 750	750 917	9.42 13.25	74 78	2.3 2.5	11 11	583 750
7 8	917 1,083	1,083 1,250	17.42 21.92	**	2.7 2.9	, en ex	917 1.083
	.250 417	1,417 1,583	26.75 31.92		3.1 3.3	** **	1,250 1,417
12	,583 1,750	1,750 1,917	37.42 43.25	10	3.5 3.8		1,583 1,750
13 14	1,917 2,083	2,083 and up	49.58 56.25	".	4.0 4.3	" "	1,917 2,083

		TA	BLE II	E - D/	AILY PA	AYROLL		
Ī		ages are	The A					he SUM of:
	(after deductions and exemptions)		This					
Line No.	At Least	But less than	Amount (tax- lower brackets)	PLUS	This Percent	OF		Excess of Wages (after deductions) and exemptions) over this amount
	Col. 1	Col. 2	Col. 3		Col. 4			Col. 5
1 2	\$ 0 4.00	\$ 4.00 11.50	\$ .00	PLUS	0.9 1.4	EXCESS O	VER	0 4,00
3	11.50 19.00	19.00 27.00	.14 .28	**	1.8 2.0		10 11	11.50 19.00
5 6	27.00 34.50	34.50 42.50	.43 .61	00-	2.3 2.5		10	27,00 34,50
7 8	42.50 50.00	50.00 57.50	.80 1.01	**	2.7 2.9		**	42.50 50.00
9	57.50	65.50	1 23	**	3.1	** .	**	57.60

\*\*

3.5

3.8

4.0

...

65.50

73.00

81.00

88.50

96,00

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

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

(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 (2).

Step (3) from the employee's gross wages.

(5) Using the proper table in the Table II series (depending on the particular payroli 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 payroli 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

\$15.10 x 2% (.02) = \$.30 \$.30 + \$1.40 = \$1.70 (City of New York tax to be withheld)

#### SXAMPLE 2: (Semimonthly payroll)

- \$\text{\$XAMPLE 2: (Samimonthly payrolf)}\$
  \$\text{Sinfmonthly 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) \times 1 = \$35.50 (from Table B, page 14) \times 1 = \$35.50 (3) \$85.40 \times \$\$5.50 = \$120.90 (4) \$300.00 \times \$120.90 = \$179.10 (5) \times 3 of Table II C is applicable (\$179.10 is between \$125 and \$208 on Table II C)\$
  \$179.10 \times (125 = \$54.10 (6) \$179.10 \times 1.8% (.018) = \$.97 (8) \$.97 \times \$1.54 = \$2.51 (City of New York tax to be withheld)\$

# CITY OF YONKERS

**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

		ages are		MOUNT	to be W	ITHHEL	D is t	ne SUM af:
		leductions emptions)						Excess of Wages
Line No.	At Least	But less than		PLUS	This Percent	O.F		lafter deductions and exemptions) over this amount
	Col. 1 -Col. 2		Cal. 3		Col. 4			Coi. 5
1 2	\$ C	\$ 19 58	\$ .00 38.	PLUS	2% 3%	EXCESS	OVER	\$ 0- 19
3	58 96	96 135	1.54 3.08	12	4% 5%	29 FF	**	58 96
5	135 173	173 212	5.00 7.31	**	6% 7%	49 *	20. 10	135 173
7 8	212 260	260. 308	10.00 13.85	10	8% 9%	**	"	212 260
9	308	qu bns	18.17	**	9.5%	**	**	308

#### TABLE II-B - BIWEEKLY PAYROLL

1 2	\$ 0 38	\$ 38 115	\$ .00 .77	PLUS	2% 3%	EXCESS	OVER	\$ 0 38 ·
3 4	115 192	192 269	3.08 6.15	10	4% 5%	10	. "	115 192
5	269 346	346 423	10.00 14.62		6% 7%	9.0 90.0	**	269 346
7	423 519	519 615	20.00 27.69	::	8% 9%	10	"	423 519
9	615	and up	36,35	**	9.5%	**	"	615

#### TABLE II C - SEMIMONTHLY PAYROLL

,	1 2	\$ .0	\$ 42 125	\$00 .83	PĻUS	2% 3%	EXCESS	OVER	\$ 0 42
•	3	125 208	208 292	3.33 6.67	"	4% 5%	"	"	125 208
	5 6	292 375	375 458	10.83 15,83	**	6% 7%	10	"	292 375
	7 8	458 563	563 667	21.67 30.00	10	8% 9%		**	458 563
	9	667	and up	39.38	**	9.5%	**	"	667

#### TABLE II D - MONTHLY PAYROLL

						<del></del>		
	1 2	\$ 0 83	\$ 83 250	\$ .00 1.67	PLUS	2% 3%	EXCESS OVER	\$ 0 83
	3	250 417	417 583	6.67 13.33	10	4% 5%	11 \ 11 14 11	250 417
	5 6	583 750	750 917	21.67 31.67	**	6% 7%	4	583 750
•	7 8	917 1,125	1,125 1,333	43.33 60.00	"	8% 9%	60 14 10 00	917 1,125
•	9	1,333	and up	78.75	10	9.5%		1,333

#### TABLE II E - DAILY PAYROLL

	If Wages are (after deductions) and exemptions)			The AMOUNT to be WITHHELD is the SUM of:						
			This					Excess of Wages		
Line No.	At Butless		Amount (tax- PLUS) lower brackets)		This Percent	OF		fafter deductions and exemptions over this amount		
	Col. 1	Coi. 2	Col. 3		Col. 4			, Cal. 5		
1 2	\$ 0 4.00	\$4.00 11.50	\$ .00 80.	PLUS	2% 3%	EXCESS	OVER	\$ 0 4.00		
3 4	11.50 19.00	19.00 27.00	.31 .52	**	4% . 5%	50 00,	20	11.50 19.00		
5	27.00 34.50	34.50 42.50	1.00 1.46	**	6% 7%	10	**	27.00 34.50		
7 8	42.50 52.00	52.00 61.50	2.00 2.77	"	8% 9%		10	42.50 52.00		
9	61.50	and up	3.63	"	9.5%	**	"	61.50		

#### ANNUAL TAX RATE SCHEDULE

	If ANNUAL WAGES (after deductions and exemptions)		The ANNUALIZED TAX is the SUM of:							
							Excess of Taxable Portion of			
Line No.	- At Least	But less than	This Amount	PLUS	This Percent	OF	Annualized Pay over this Amount			
	Col. 1	Cat. 2	Col. 3		Col. 4		Col. 5			
1 2	\$ 0 1,000	\$1,000 3,000	\$ .00 20.00	PLUS.	2% 3%	EXCESS OVER	\$ 0 1,000			
3 4	3,000 5,000	5,000 7,000	80.00 160.00		4% 5%	" , "	3,000 5,000			
5 6	7,000 9,000	9,000 11,000	260.00 380.00		6% 7%	10 20 20 00-	7,000 9,000			
7 8	11,000 13,500		520.00 720.00	**	8% 9%	** **	11,000 13,500			
9	16,000	qu bns	945.00	- 77	9.5%	74 13	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 8, 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
- (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 perfect.

#### EXAMPLE 1: (Weekly payroll)

Weekly gross pay of \$200, Single, with 3 exemptions claimed:

- Deduction allowance (from Table A, page 14) = \$35,60 (1)
- \$16.50 (from Table B, page 14) x 3 = \$49.50 (2)
- (3) \$35.60 + \$49.50 = \$85.10
- \$200.00 \$85.10 = \$114.90
- Line 4 of Table II A is applicable. (\$114.90 is between \$96 and \$135)
- **(6)** \$114.90 - \$96 = \$18.90
- \$18.90 x 5% (.05) = \$.95 (7)
- \$.95 + \$3.08 = \$4.03 (State Tax to be withheld) \$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
- \$35.50 (from Table B, page 14)  $\times$  1 \* \$35.50 (2)
- \$77.10 + \$35.50 = \$112.60 (3)
- \$300.00 \$112.60 \$187.40
- Line 3 of Table II C is applicable (\$187.40 is between (5)
- \$125 and \$208)
- \$187.40 \$125 = \$62.40
- \$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)

#### Method II

## **CITY OF YONKERS** MARRIED

## **EXACT CALCULATION METHOD**

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

	If Wages are (after deductions) and exemptions)		The AMOUNT to be WITHHELD is the SUM of:						
			This		-				
Line No.	At Least Col. 1	But less than Col. 2	Amount (tax- lower breckets) Col. 3	PLUS	This Percent.	OF	Excess of Wages (after deductions and exemptions) over this amount Col. 5		
2	\$ 0 38	\$ 38 96	\$ .00 .77	PLUS	2% 3%	EXCESS OVER	\$ 0 38		
3 4	96 115	115 135	2.50 3.27	70 ·	4% 5%	66 20 79 , 89	96 115		
5	135 173	173 212	4.23 6.54	91 10	6% 7%	20 95 50 7 00	135 173		
7 8	212 260	260 308	9.23 13.08	15 .	8%- 9%	10 to	212 260		
9	308	and up	17.40	10	9.5%	10 10	308		

#### TABLE II B - BIWEEKLY PAYROLL

1 2	\$ 0 .77	\$ 77 192	\$ .00 1.54	PLUS	2%. 3%	EXCESS OVER	\$ 0 77
3	192 231	231 269	5.00 6.54	10	4% 5%	70 76 76 50.	192 231
5 6	26 <del>9</del> 346	346 423	8.46 13.08	19	6% 7%	19 29 20 29	269 346
7 8	423 519	519 615	18.46 26.15	;;	8% 9%	69 79 69 99	423 519
9	615	and up	34.81	10	9.5%	" "	615

#### TABLE II C - SEMIMONTHLY PAYROLL

1 2	<b>\$</b> 0 83	\$ 83 208	\$ .00 1.67	PLUS	2% 3%	EXGESS OVER	\$ 0 83
3	208 250	250 292	5.42 7.08	**	4% 5%	19 17	208 250
5 6	292 375	375 458	9.17 14.17	78 78	6% 7%	10 10 10 10	292 375
7	458 563	563 667	20.00 28.33	"	8% 9%	98 99 . 98 98	458 · 563
9	667	qu bns	37.71	**	9,5%	11 21	667

#### TABLE II D - MONTHLY PAYROLL

1 2	\$ 0 167	\$167 417	\$ .00 3.33	PLUS	2% 3%	EXCESS OVER	\$ 0 167			
3 4	417 500	500 583	10.83 14.17	**	4% 5%	19 11	417 500			
5 6	583 750	750 917	18.23 28.33	ij	6% 7%	17 11 11 11	583 750			
	917 1,125	1,125 1,333	40.00 56.67		8% 9%	10 pe	917 1,125			
9	1,333	and up	75.42	"	9.5%	10 12	1,333			

TARLE II E - DAILY PAYROLL

	If Wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:						
			This					T	
Line No.	At Least	But less t than	Amount (tax- lower brackets) Coi. 3	PLUS	This Percent Col. 4	OF		Excess of Wages (after deductions and exemptions) over this amount	
	Coi. 1							Col. 5	
1 2	\$ 0 7.50	\$ 7.50 19.00		PLUS	2% 3%	EXCESS	OVER	\$ 0 7,50	
3 4	19.00 23.00	23.00 27.00	.50 .65	17	4% 5%	11 11	19	19.00 23.00	
5 6	27.00 34.50	34.50 42.50	.85 1.31	17	6% 7%	**	\$4.	27.00 34.50	
7	42.50 52.00	52.00 61.50	1.85 2.62	19	8% 9%	"	34 FB	42.50 52.00	
9	61.50	and up	3.48	74	9.5%	**	11	61.50	

#### **ANNUAL TAX RATE SCHEDULE**

-	If ANNUAL WAGES are (after deductions and exemptions)		Th	The ANNUALIZED TAX is the SUM of:							
								Excess of Texable Portion of			
Line No.	At Least	But less than	This Amount	PLUS	This Percent Cal. 4	OF		Annualized Pay over this Amount			
	Col. 1	Col. 2	Col. 3					Col. 5			
1 2	\$ 0 2,000	\$2,000 5,000	\$ .00 40.00	PLUS	2% 3%	<xc.236< th=""><th>OVER</th><th>\$ 0 2,000</th></xc.236<>	OVER	\$ 0 2,000			
3	5,000 6,000	6,000 7,000	130.00 170.00	"	4% 5%	13	"	5,000 6,000			
5 6	7,000 9,000	9,000 11,000	220.00 340.00		6% 7%	"	10	7,000 9,000			
	11,000 13,500		480.00 680.00		8% 9%	28 89	39 59-	11,000 13,500			
9	16,000	and up	905.00	"	9.5%	10	**	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 8, 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 remaindor 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
- \$16.50 (from Table B, page 14) x 2 = \$33.00 (2)
- \$43.25 + \$33.00 = \$76.25 (3)
- \$400 \$76.25 \$323.75 (4)
- Line 9 of Table II A is applicable (\$323.75 is over \$308) (5)
- \$323.75 \$308 = \$15.75 (6)
- \$15.75 × 9.5% (.095) = \$1.50 (7)
- \$1.50 + \$17.40 = \$18.90 (New York State tax to be withheld)
- \$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

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