



Office of the State Comptroller  
**PAYROLL BULLETIN**

<b>Subject</b> Changes in New York State, City of New York and City of Yonkers Withholding Tax	<b>Bulletin No.</b> P-516
	<b>Date</b> March 20, 1987

New York State, City of New York and City of Yonkers withholding taxes will change effective for Administration payroll checks dated April 1, 1987 and Institution payroll checks dated April 9, 1987.

The changes include:

1. The deduction allowance table has been changed. The deduction allowance for State and City of Yonkers is \$115.40 for married taxpayers and \$76.90 for single taxpayers. The New York City deduction amount for both married and single taxpayers is \$96.20.
2. The exemption allowance table has been increased. The exemption allowance is \$34.60 per exemption for all State and City taxes.
3. The tax charts for New York State and the City of Yonkers has also changed for married and single employees. The new tax tables reflect a decrease in tax rates. City of New York Resident and Non-Resident and City of Yonkers non-resident tax tables have not been changed.

Copies of pages from the revised Tax Booklet are attached.

The Tax Department has also issued new instructions on exemption allowance certificates. The Internal Revenue Service may notify an employer that a federal Form W-4 for an employee is defective and has resulted in exemptions being disallowed for withholding purposes. When this condition exists and the employee has not filed New York State Form IT-2104, Employee's Withholding Allowance Certificate, the employer is required to withhold New York State (and City of New York and City of Yonkers tax if applicable) based on the number of withholding allowances specified by the Internal Revenue Service in the written notice (less any allowances for federal credits).

If an employee files Form IT-2104, Employee's Withholding Allowance Certificate, and claims more than 14 allowances, the employer is required to send a copy of the certificate to New York State Department of Taxation and Finance, Income Tax Audit Administrator, Withholding Certificate Coordinator, Building 9, W.A. Harriman Campus, Albany, New York 12227-0125.

The State Tax Department will notify the employer whether to withhold based on a lesser number of allowances or withhold based on the certificate as filed.

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	\$38.45	\$76.90	\$83.35	\$166.70	\$ 7.70	\$2,000.00
Married	57.70	115.40	125.00	250.00	11.55	3,000.00

**NEW YORK CITY**

	Payroll Period					
	Weekly	Biweekly	Semimonthly	Monthly	Daily	Annual
Single or Married	\$48.10	\$96.20	\$104.15	\$208.30	\$9.60	\$2,500.00

**TABLE B Exemption Allowance Table**

Based on a full year exemption of \$900

Payroll Period	Amount of one exemption
Weekly	\$ 17.30
Biweekly	34.60
Semimonthly	37.50
Monthly	75.00
Quarterly	225.00
Semiannual	450.00
Annual	900.00
Daily or miscellaneous	3.45

**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 \$1,900 and the State or City exemption of \$900, 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	\$ 19.25
Biweekly	38.50
Semimonthly	41.65
Monthly	83.30
Quarterly	250.00
Semiannual	500.00
Annual	1,000.00
Daily or miscellaneous	3.85

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:					Excess of Wages (after deductions and exemptions) over this amount
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF		
							Col. 1	
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	269	10.00	"	8%	" "	212	
8	269	and up	14.62	"	9%	" "	269	

**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	538	20.00	"	8%	" "	423
8	538	and up	29.23	"	9%	" "	538

**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	583	21.67	"	8%	" "	458
8	583	and up	31.67	"	9%	" "	583

**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	1,167	43.33	"	8%	" "	917
8	1,167	and up	63.33	"	9%	" "	1,167

**TABLE II E - DAILY PAYROLL**

Line No.	If Wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:					Excess of Wages (after deductions and exemptions) over this amount
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF		
							Col. 1	
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	54.00	2.00	"	8%	" "	42.50	
8	54.00	and up	2.92	"	9%	" "	54.00	

**ANNUAL TAX RATE SCHEDULE**

Line No.	If ANNUAL WAGES (after deductions and exemptions)		The ANNUALIZED TAX is the SUM of:					Excess of Taxable Portion of Annualized Pay over this Amount
	At Least	But less than	This Amount	PLUS	This Percent	OF		
							Col. 1	
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	14,000	520.00	"	8%	" "	11,000	
8	14,000	and up	760.00	"	9%	" "	14,000	

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. 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) = \$38.45

(2) \$17.30 (from Table B, page 14) x 3 = \$51.90

(3) \$38.45 + \$51.90 = \$90.35

(4) \$200 - \$90.35 = \$109.65

(5) Line 4 of Table IIA is applicable (\$109.65 is between \$96 and \$135)

(6) \$109.65 - \$96 = \$13.65

(7) \$13.65 x 5% (.05) = \$.68

(8) \$.68 + \$3.08 = \$3.76 (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) = \$83.35

(2) \$37.50 (from Table B, page 14) x 1 = \$37.50

(3) \$83.35 + \$37.50 = \$120.85

(4) \$300 - \$120.85 = \$179.15

(5) Line 3 of Table IIC is applicable (\$179.15 is between \$125 and \$208)

(6) \$179.15 - \$125 = \$54.15

(7) \$54.15 x 4% (.04) = \$2.17

(8) \$2.17 + \$3.33 = \$5.50 (New York State tax to be withheld)

# NEW YORK STATE MARRIED

## 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:					Excess of Wages (after deductions and exemptions) over this amount
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF		
							Col. 1	
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	269	9.23	"	8%	" "	212	
8	269	and up	13.85	"	9%	" "	269	

**TABLE II B - BIWEEKLY PAYROLL**

Line No.	If Wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:					Excess of Wages (after deductions and exemptions) over this amount
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF		
							Col. 1	
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	538	18.46	"	8%	" "	423	
8	538	and up	27.69	"	9%	" "	538	

**TABLE II C - SEMIMONTHLY PAYROLL**

Line No.	If Wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:					Excess of Wages (after deductions and exemptions) over this amount
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF		
							Col. 1	
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	583	20.00	"	8%	" "	458	
8	583	and up	30.00	"	9%	" "	583	

**TABLE II D - MONTHLY PAYROLL**

Line No.	If Wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:					Excess of Wages (after deductions and exemptions) over this amount
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF		
							Col. 1	
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	1,167	40.00	"	8%	" "	917	
8	1,167	and up	60.00	"	9%	" "	1,167	

**TABLE II E - DAILY PAYROLL**

Line No.	If Wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:					Excess of Wages (after deductions and exemptions) over this amount
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF		
							Col. 1	
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	54.00	1.85	"	8%	" "	42.50	
8	54.00	and up	2.77	"	9%	" "	54.00	

**ANNUAL TAX RATE SCHEDULE**

Line No.	If ANNUAL WAGES (after deductions and exemptions)		The ANNUALIZED TAX is the SUM of:					Excess of Taxable Portion of Annualized Pay over this Amount
	At Least	But less than	This Amount	PLUS	This Percent	OF		
							Col. 1	
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	14,000	480.00	"	8%	" "	11,000	
8	14,000	and up	720.00	"	9%	" "	14,000	

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. 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) = \$57.70  
 (2) \$17.30 (from Table B, page 14) x 2 = \$34.60  
 (3) \$57.70 + \$34.60 = \$92.30  
 (4) \$400 - \$92.30 = \$307.70  
 (5) Line 8 of Table IIA is applicable (\$307.70 is over \$269)  
 (6) \$307.70 - \$269 = \$38.70  
 (7) \$38.70 x 9% (.09) = \$3.48  
 (8) \$3.48 + \$13.85 = \$17.33 (New York State tax to be withheld)

**EXAMPLE 2: (Monthly payroll)**

Monthly gross pay of \$1,100, married with 1 exemption claimed  
 (1) Deduction allowance (from Table A, page 14) = \$250.00  
 (2) \$75 (from Table B, page 14) x 1 = \$75.00  
 (3) \$250 + \$75.00 = \$325.00  
 (4) \$1,100 - \$325 = \$775  
 (5) Line 6 of Table IID is applicable (\$775 is between \$750 and \$917)  
 (6) \$775 - \$750 = \$25  
 (7) \$25 x 7% (.07) = \$1.75  
 (8) \$1.75 + \$28.33 = \$30.08 (New York State tax to be withheld)

Method II

**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:				Excess of Wages (after deductions and exemptions) over this amount
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	
	Col. 1	Col. 2	Col. 3		Col. 4	Col. 5	
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	269	10.00	"	8%	"	212
8	269	and up	14.62	"	9%	"	269

**TABLE II B - BIWEEKLY PAYROLL**

Line No.	At Least	But less than	This Amount	PLUS	This Percent	OF	Excess
1	\$ 0	\$ 38	\$ .00	PLUS	2%	EXCESS OVER	\$ 0
2	38	115	.77	"	3%	"	38
3	115	192	3.33	"	4%	"	115
4	192	269	6.15	"	5%	"	192
5	269	346	10.00	"	6%	"	269
6	346	423	14.52	"	7%	"	346
7	423	538	20.00	"	8%	"	423
8	538	and up	29.23	"	9%	"	538

**TABLE II C - SEMIMONTHLY PAYROLL**

Line No.	At Least	But less than	This Amount	PLUS	This Percent	OF	Excess
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	6.87	"	5%	"	208
5	292	375	10.83	"	6%	"	292
6	375	458	15.83	"	7%	"	375
7	458	583	21.67	"	8%	"	458
8	583	and up	31.67	"	9%	"	583

**TABLE II D - MONTHLY PAYROLL**

Line No.	At Least	But less than	This Amount	PLUS	This Percent	OF	Excess
1	\$ 0	\$ 83	\$ .00	PLUS	2%	EXCESS OVER	\$ 0
2	83	250	1.67	"	3%	"	83
3	250	417	6.87	"	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	1,167	43.33	"	8%	"	917
8	1,167	and up	63.33	"	9%	"	1,167

**TABLE II E - DAILY PAYROLL**

Line No.	If Wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				Excess of Wages (after deductions and exemptions) over this amount
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	
	Col. 1	Col. 2	Col. 3		Col. 4	Col. 5	
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	54.00	2.00	"	8%	"	42.50
8	54.00	and up	2.92	"	9%	"	54.00

**ANNUAL TAX RATE SCHEDULE**

Line No.	If ANNUAL WAGES (after deductions and exemptions)		The ANNUALIZED TAX is the SUM of:				Excess of Taxable Portion of Annualized Pay over this Amount
	At Least	But less than	This Amount	PLUS	This Percent	OF	
	Col. 1	Col. 2	Col. 3		Col. 4	Col. 5	
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	14,000	520.00	"	8%	"	11,000
8	14,000	and up	760.00	"	9%	"	14,000

- 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) = \$38.45
- (2) \$17.30 from Table B, page 14) x 3 = \$51.90
- (3) \$38.45 + \$51.90 = \$90.35
- (4) \$200 - \$90.35 = \$109.65
- (5) Line 4 of Table IIA is applicable (\$109.65 is between \$96 and \$135)
- (6) \$109.65 - \$96 = \$13.65
- (7) \$13.65 x 5% (.05) = \$.68
- (8) \$.68 + \$3.08 = \$3.76 (New York State tax to be withheld)
- (9) \$3.76 x 15% (.15) = \$.56 (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) = \$83.35
- (2) \$37.50 (from Table B, page 14) x 1 = \$37.50
- (3) \$83.35 + \$37.50 = \$120.85
- (4) \$300 - \$120.85 = \$179.15
- (5) Line 3 of Table IIC is applicable (\$179.15 is between \$125 and \$208)
- (6) \$179.15 - \$125 = \$54.15
- (7) \$54.15 x 4% (.04) = \$2.17
- (8) \$2.17 + \$3.33 = \$5.50 (New York State tax to be withheld)
- (9) \$5.50 x 15% (.15) = \$.83 (City of Yonkers tax to be withheld)

# CITY OF YONKERS MARRIED

## Method II

## 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**

Line No.	If Wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:					Excess of Wages (after deductions and exemptions) over this amount.
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF		
							Col. 1	
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	269	9.23	"	8%	" "	212	
8	269	and up	13.85	"	9%	" "	269	

**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	538	18.46	"	8%	" "	423
8	538	and up	27.69	"	9%	" "	538

**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	583	20.00	"	8%	" "	458
8	583	and up	30.00	"	9%	" "	583

**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	18.33	"	6%	" "	583
6	750	917	28.33	"	7%	" "	750
7	917	1,167	40.00	"	8%	" "	917
8	1,167	and up	60.00	"	9%	" "	1,167

**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	
							Col. 1
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	54.00	1.85	"	8%	" "	42.50
8	54.00	and up	2.77	"	9%	" "	54.00

**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	
							Col. 1
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	14,000	480.00	"	8%	" "	11,000
8	14,000	and up	720.00	"	9%	" "	14,000

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) = \$57.70
  - (2) \$17.30 (from Table B, page 14) x 2 = \$34.60
  - (3) \$57.70 + \$34.60 = \$92.30
  - (4) \$400 - \$92.30 = \$307.70
  - (5) Line 8 of Table IIA is applicable (\$307.70 is over \$269)
  - (6) \$307.70 - \$269 = \$38.70
  - (7) \$38.70 x 9% (.09) = \$3.48
  - (8) \$3.48 + \$13.85 = \$17.33 (New York State tax to be withheld)
  - (9) \$17.33 x 15% (.15) = \$2.60 (City of Yonkers tax to be withheld)

**EXAMPLE 2: (Monthly payroll)**

- Monthly gross pay of \$1,100, married with 1 exemption claimed
- (1) Deduction allowance (from Table A, page 14) = \$250.00
  - (2) \$75.00 (from Table B, page 14) x 1 = \$75.00
  - (3) \$250.00 + \$75.00 = \$325.00
  - (4) \$1,100 - \$325 = \$775
  - (5) Line 6 of Table IID is applicable (\$775 is between \$750 and \$917)
  - (6) \$775 - \$750 = \$25
  - (7) \$25 x 7% (.07) = \$1.75
  - (8) \$1.75 + \$28.33 = \$30.08 (New York State tax to be withheld)
  - (9) \$30.08 x 15% (.15) = \$4.51 (City of Yonkers tax to be withheld)