



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-538
	Date September 10, 1987

New York State, City of New York and City of Yonkers withholding taxes will change effective for Institution payroll checks dated October 8, 1987 and Administration payroll checks dated October 14, 1987.

The changes include:

1. The deduction allowance table has changed. The deduction allowance for State and City of Yonkers is \$203.80 for married taxpayers and \$138.50 for single taxpayers. The New York City deduction allowance table has been separated by married and single taxpayers as is the State. The deduction allowance for the City of New York is \$203.80 for married taxpayers and \$165.40 for single taxpayers. The State marital status will be used for both City of New York and Yonkers taxes.
2. The exemption allowance table has been increased to \$38.50 per exemption for State and all City taxes.
3. The tax charts for New York State, City of Yonkers and the City of New York has also changed for married and single employees. The new tax tables reflect a decrease in the tax rates. The City of New York and City of Yonkers Non-resident tax tables have not been changed.

Copies of pages from the revised Tax Booklet are attached.

Questions concerning this Bulletin should be directed to the Planning Office at (518) 486-3068.

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 40 - 41

for the City of Yonkers, see pages 60 - 61

TABLE A Deduction Allowance Table

NEW YORK STATE AND CITY OF YONKERS

	Payroll Period					
	Weekly	Biweekly	Semimonthly	Monthly	Daily	Annual
Single	\$69.25	\$138.50	\$150.00	\$300.00	\$13.85	\$3,600.00
Married	101.90	203.80	220.85	441.70	20.40	5,300.00

CITY OF NEW YORK

	Payroll Period					
	Weekly	Biweekly	Semimonthly	Monthly	Daily	Annual
Single	\$82.70	\$165.40	\$179.15	\$358.30	\$16.50	\$4,300.00
Married	101.90	203.80	220.85	441.70	20.40	5,300.00

TABLE B Exemption Allowance Table

Based on a full year exemption of \$1,000.00

Payroll Period	Amount of one 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

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 correct for the difference between the federal exemption of \$1,950 and the New York State or New York City exemption of \$1000 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 New York State or New York City exemption allowances.

Payroll Period	Adjustment for each federal exemption
Weekly	\$ 18.25
Biweekly	36.50
Semimonthly	39.60
Monthly	79.20
Quarterly	237.50
Semiannual	475.00
Annual	950.00
Daily or miscellaneous	3.65

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

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	\$ 58	\$.00	PLUS	3%	EXCESS OVER	\$ 0
2	58	98	1.73	"	4%	" "	58
3	98	140	3.35	"	5%	" "	98
4	140	181	5.46	"	6%	" "	140
5	181	238	7.88	"	7%	" "	181
6	238	327	11.92	"	8%	" "	238
7	327	AND UP	19.00	"	8.5%	" "	327

TABLE II B - BIWEEKLY PAYROLL

1	\$ 0	\$ 115	\$.00	PLUS	3%	EXCESS OVER	\$ 0
2	115	196	3.46	"	4%	" "	115
3	196	281	6.69	"	5%	" "	196
4	281	362	10.92	"	6%	" "	281
5	362	477	15.77	"	7%	" "	362
6	477	654	23.85	"	8%	" "	477
7	654	AND UP	38.00	"	8.5%	" "	654

TABLE II C - SEMIMONTHLY PAYROLL

1	\$ 0	\$ 125	\$.00	PLUS	3%	EXCESS OVER	\$ 0
2	125	213	3.75	"	4%	" "	125
3	213	304	7.25	"	5%	" "	213
4	304	392	11.83	"	6%	" "	304
5	392	517	17.08	"	7%	" "	392
6	517	708	25.83	"	8%	" "	517
7	708	AND UP	41.17	"	8.5%	" "	708

TABLE II D - MONTHLY PAYROLL

1	\$ 0	\$ 250	\$.00	PLUS	3%	EXCESS OVER	\$ 0
2	250	425	7.50	"	4%	" "	250
3	425	608	14.50	"	5%	" "	425
4	608	783	23.87	"	6%	" "	608
5	783	1,033	34.17	"	7%	" "	783
6	1,033	1,417	51.87	"	8%	" "	1,033
7	1,417	AND UP	82.33	"	8.5%	" "	1,417

EXACT CALCULATION METHOD

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	\$ 11.50	\$.00	PLUS	3%	EXCESS OVER	\$ 0
2	11.50	19.50	.35	"	4%	" "	11.50
3	19.50	28.00	.67	"	5%	" "	19.50
4	28.00	36.00	1.06	"	6%	" "	28.00
5	36.00	47.50	1.58	"	7%	" "	36.00
6	47.50	65.50	2.38	"	8%	" "	47.50
7	65.50	AND UP	3.80	"	8.5%	" "	65.50

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	\$ 3,000	\$.00	PLUS	3%	EXCESS OVER	\$ 0
2	3,000	5,100	90.00	"	4%	" "	3,000
3	5,100	7,300	174.00	"	5%	" "	5,100
4	7,300	9,400	284.00	"	6%	" "	7,300
5	9,400	12,400	410.00	"	7%	" "	9,400
6	12,400	17,000	620.00	"	8%	" "	12,400
7	17,000	AND UP	988.00	"	8.5%	" "	17,000

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

- Determine the amount of deduction allowance (from Table A, on page 14).
- Multiply the amount of one exemption (from Table B, on page 14) by the number of exemptions claimed.
- Add the amount of deductions obtained in Step (1) to the amount of exemptions obtained in Step (2).
- Subtract the amount of deductions and exemptions obtained in Step (3) from the employee's gross wages.
- 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.
- Subtract the amount in column 5 of this line from the amount of wages after deductions and exemptions in Step (4).
- Multiply the remainder obtained in Step (6) by the percentage in column 4 of this line.
- 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:

- Deduction allowance (from Table A, page 14) = \$69.25
- \$19.25 (from Table B, page 14) x 3 = \$57.75
- \$69.25 + \$57.75 = \$127.00
- \$200 - \$127 = \$73
- Line 2 of Table II A is applicable (\$73 is between \$58 and \$98)
- \$73 - \$58 = \$15
- \$15 x 4% (.04) = \$.60
- \$.60 + \$1.73 = \$2.33 (New York State tax to be withheld)

EXAMPLE 2: (semimonthly payroll)

Semimonthly gross pay of \$500, single, with 1 exemption claimed:

- Deduction allowance (from Table A, page 14) = \$150.00
- \$41.85 (from Table B, page 14) x 1 = \$41.85
- \$150.00 + \$41.85 = \$191.85
- \$500 - \$191.85 = \$308.35
- Line 4 of Table II C is applicable (\$308.35 is between \$304 and \$392)
- \$308.35 - \$304 = \$4.35
- \$4.35 x 6% (.06) = \$.26
- \$.26 + \$11.83 = \$12.09 (New York State tax to be withheld)

NEW YORK STATE MARRIED

Method II

Method II 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	\$ 58	\$.00	PLUS	3%	EXCESS OVER	\$ 0	
2	58	98	1.73	"	4%	" "	58	
3	98	140	3.35	"	5%	" "	98	
4	140	181	5.48	"	6%	" "	140	
5	181	238	7.88	"	7%	" "	181	
6	238	327	11.92	"	8%	" "	238	
7	327	AND UP	18.00	"	8.5%	" "	327	

TABLE II B - BIWEEKLY PAYROLL

1	\$ 0	\$115	\$.00	PLUS	3%	EXCESS OVER	\$ 0
2	115	196	3.46	"	4%	" "	115
3	196	281	6.89	"	5%	" "	196
4	281	362	10.92	"	6%	" "	281
	362	477	15.77	"	7%	" "	362
	477	654	23.65	"	8%	" "	477
7	654	AND UP	38.00	"	8.5%	" "	654

TABLE II C - SEMIMONTHLY PAYROLL

1	\$ 0	\$ 125	\$.00	PLUS	3%	EXCESS OVER	\$ 0
2	125	213	3.75	"	4%	" "	125
3	213	304	7.25	"	5%	" "	213
4	304	382	11.83	"	6%	" "	304
5	382	517	17.08	"	7%	" "	382
6	517	708	25.83	"	8%	" "	517
7	708	AND UP	41.17	"	8.5%	" "	708

TABLE II D - MONTHLY PAYROLL

1	\$ 0	\$250	\$.00	PLUS	3%	EXCESS OVER	\$ 0
2	250	425	7.50	"	4%	" "	250
3	425	606	14.50	"	5%	" "	425
4	606	783	23.67	"	6%	" "	606
5	783	1,033	34.17	"	7%	" "	783
6	1,033	1,417	51.87	"	8%	" "	1,033
7	1,417	AND UP	82.33	"	8.5%	" "	1,417

EXACT CALCULATION METHOD

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	\$11.50	\$0.00	PLUS	3%	EXCESS OVER	\$0	
2	11.50	19.50	.35	"	4%	" "	11.50	
3	19.50	28.00	.67	"	5%	" "	19.50	
4	28.00	36.00	1.08	"	6%	" "	28.00	
5	36.00	47.50	1.58	"	7%	" "	36.00	
6	47.50	65.50	2.38	"	8%	" "	47.50	
7	65.50	AND UP	3.80	"	8.5%	" "	65.50	

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	\$3,000	\$.00	PLUS	3%	EXCESS OVER	\$ 0	
2	3,000	5,100	80.00	"	4%	" "	3,000	
3	5,100	7,300	174.00	"	5%	" "	5,100	
4	7,300	9,400	284.00	"	6%	" "	7,300	
5	9,400	12,400	410.00	"	7%	" "	9,400	
6	12,400	17,000	620.00	"	8%	" "	12,400	
7	17,000	AND UP	988.00	"	8.5%	" "	17,000	

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) = \$101.90
- (2) \$19.25 (from Table B, page 14) x 2 = \$38.50
- (3) \$101.90 + \$38.50 = \$140.40
- (4) \$400 - \$140.40 = \$259.60
- (5) Line 6 of Table II A is applicable (\$259.60 is between \$238 and \$327)
- (6) \$259.60 - \$238 = \$21.60
- (7) \$21.60 x 8% (.08) = \$1.73
- (8) \$1.73 + \$11.82 = \$13.85 (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) = \$441.70
- (2) \$83.30 (from Table B, page 14) x 1 = \$83.30
- (3) \$441.70 + \$83.30 = \$525.00
- (4) \$1100 - \$525 = \$575
- (5) Line 3 of Table II D is applicable (\$575 is between \$425 and \$606)
- (6) \$575 - \$425 = \$150
- (7) \$150 x 5% (.05) = \$7.50
- (8) \$7.50 + \$14.50 = \$22.00 (New York State tax to be withheld)

CITY OF NY — RESIDENT TAX 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	\$ 48	\$.80	PLUS	1.8	EXCESS OVER	\$ 0
2	48	96	.79	"	1.8	" "	48
3	96	173	1.85	"	2.2	" "	96
4	173	250	3.29	"	2.6	" "	173
5	250	327	5.29	"	3.0	" "	250
6	327	404	7.90	"	3.4	" "	327
7	404	481	10.21	"	3.7	" "	404
8	481	1164	13.08	"	4.0	" "	481
9	1164	AND UP	38.98	"	4.2	" "	1164

TABLE II B - BIWEEKLY PAYROLL

Line No.	At Least	But less than	This Amount	PLUS	This Percent	OF	Excess of Wages
1	\$ 0	\$ 96	\$.80	PLUS	1.8	EXCESS OVER	\$ 0
2	96	182	1.46	"	1.8	" "	96
3	182	346	3.19	"	2.2	" "	182
4	346	600	6.98	"	2.6	" "	346
5	600	954	10.98	"	3.0	" "	600
6	954	1308	15.19	"	3.4	" "	954
7	1308	1662	20.42	"	3.7	" "	1308
8	1662	2306	28.12	"	4.0	" "	1662
9	2306	AND UP	79.88	"	4.2	" "	2306

TABLE II C - SEMIMONTHLY PAYROLL

Line No.	At Least	But less than	This Amount	PLUS	This Percent	OF	Excess of Wages
1	\$ 0	\$104	\$.80	PLUS	1.8	EXCESS OVER	\$ 0
2	104	208	1.88	"	1.8	" "	104
3	208	375	3.46	"	2.2	" "	208
4	375	542	7.13	"	2.6	" "	375
5	542	708	11.48	"	3.0	" "	542
6	708	875	16.46	"	3.4	" "	708
7	875	1042	22.19	"	3.7	" "	875
8	1042	1209	28.29	"	4.0	" "	1042
9	1209	AND UP	88.83	"	4.2	" "	1209

TABLE II D - MONTHLY PAYROLL

Line No.	At Least	But less than	This Amount	PLUS	This Percent	OF	Excess of Wages
1	\$ 0	\$208	\$.80	PLUS	1.8	EXCESS OVER	\$ 0
2	208	417	3.17	"	1.8	" "	208
3	417	750	6.82	"	2.2	" "	417
4	750	1083	14.25	"	2.6	" "	750
5	1083	1417	22.92	"	3.0	" "	1083
6	1417	1750	32.92	"	3.4	" "	1417
7	1750	2083	44.26	"	3.7	" "	1750
8	2083	3000	66.68	"	4.0	" "	2083
9	3000	AND UP	173.25	"	4.2	" "	3000

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	\$.80	\$ 9.00	\$.14	PLUS	1.8	EXCESS OVER	\$.00
2	9.00	18.00	.14	"	1.8	" "	9.00
3	18.00	27.00	.31	"	2.2	" "	18.00
4	27.00	36.00	.65	"	2.6	" "	27.00
5	36.00	45.00	1.02	"	3.0	" "	36.00
6	45.00	54.00	1.62	"	3.4	" "	45.00
7	54.00	63.00	2.05	"	3.7	" "	54.00
8	63.00	72.00	2.80	"	4.0	" "	63.00
9	72.00	AND UP	8.68	"	4.2	" "	72.00

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	\$ 2,500	\$.00	PLUS	1.8	EXCESS OVER	\$ 0
2	2,500	5,000	39.00	"	1.8	" "	2,500
3	5,000	8,000	83.00	"	2.2	" "	5,000
4	8,000	13,000	171.00	"	2.6	" "	8,000
5	13,000	17,000	275.00	"	3.0	" "	13,000
6	17,000	21,000	395.20	"	3.4	" "	17,000
7	21,000	25,000	561.00	"	3.7	" "	21,000
8	25,000	30,000	679.00	"	4.0	" "	25,000
9	30,000	AND UP	2,079.00	"	4.2	" "	30,000

- 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) = \$82.70
- (2) \$18.25 (from Table B, page 14) X 3 = \$57.75
- (3) \$82.70 + \$57.75 = \$140.45
- (4) \$200 - \$140.45 = \$59.55
- (5) Line 2 of Table II A is applicable (\$59.55 is between \$48 and \$96)
- (6) \$59.55 - \$48 = \$11.55
- (7) \$11.55 X 1.8% (.018) = \$0.21
- (8) \$0.21 + \$7.73 = \$7.94 (City of New York tax to be withheld)

EXAMPLE 2: (Semimonthly payroll)

Semimonthly gross pay of \$900, with 1 exemption claimed:

- (1) Deduction allowance (from Table A, page 14) = \$179.15
- (2) \$41.65 (from Table B, page 14) X 1 = \$41.65
- (3) \$179.15 + \$41.65 = \$220.80
- (4) \$900 - \$220.80 = \$679.20
- (5) Line 3 of Table II C is applicable (\$679.20 is between \$208 and \$375)
- (6) \$279.20 - \$208 = \$71.20
- (7) \$71.20 X 2.2% (.022) = \$1.57
- (8) \$1.57 + \$3.48 = \$5.05 (City of New York tax to be withheld)

CITY OF NY — RESIDENT TAX MARRIED

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.

EXACT CALCULATION METHOD

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	\$ 48	\$.00	PLUS	1.5	EXCESS OVER	\$ 0
2	48	96	.73	"	1.8	" "	48
3	96	173	1.80	"	2.2	" "	96
4	173	250	3.29	"	2.6	" "	173
5	250	327	5.29	"	3.0	" "	250
6	327	404	7.80	"	3.4	" "	327
7	404	481	10.21	"	3.7	" "	404
8	481	1154	13.06	"	4.0	" "	481
9	1154	AND UP	39.98	"	4.2	" "	1154

TABLE II B - BIWEEKLY PAYROLL

Line No.	At Least	But less than	This Amount	PLUS	This Percent	OF	Excess of Wages
1	\$ 0	\$ 96	\$.00	PLUS	1.5	EXCESS OVER	\$ 0
2	96	192	1.46	"	1.8	" "	96
3	192	346	3.19	"	2.2	" "	192
4	346	500	6.58	"	2.6	" "	346
5	500	654	10.58	"	3.0	" "	500
6	654	808	15.19	"	3.4	" "	654
7	808	962	20.42	"	3.7	" "	808
8	962	2308	26.12	"	4.0	" "	962
9	2308	AND UP	79.96	"	4.2	" "	2308

TABLE II C - SEMIMONTHLY PAYROLL

Line No.	At Least	But less than	This Amount	PLUS	This Percent	OF	Excess of Wages
1	\$ 0	\$104	\$.00	PLUS	1.5	EXCESS OVER	\$ 0
2	104	208	1.58	"	1.8	" "	104
3	208	375	3.46	"	2.2	" "	208
4	375	542	7.13	"	2.6	" "	375
5	542	708	11.46	"	3.0	" "	542
6	708	875	16.46	"	3.4	" "	708
7	875	1042	22.13	"	3.7	" "	875
8	1042	2500	28.29	"	4.0	" "	1042
9	2500	AND UP	86.83	"	4.2	" "	2500

TABLE II D - MONTHLY PAYROLL

Line No.	At Least	But less than	This Amount	PLUS	This Percent	OF	Excess of Wages
1	\$ 0	\$208	\$.00	PLUS	1.5	EXCESS OVER	\$ 0
2	208	417	3.17	"	1.8	" "	208
3	417	750	6.82	"	2.2	" "	417
4	750	1083	14.25	"	2.6	" "	750
5	1083	1417	22.92	"	3.0	" "	1083
6	1417	1750	32.92	"	3.4	" "	1417
7	1750	2083	44.25	"	3.7	" "	1750
8	2083	5000	56.58	"	4.0	" "	2083
9	5000	AND UP	173.25	"	4.2	" "	5000

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	\$.00	\$ 8.50	\$.00	PLUS	1.5	EXCESS OVER	\$.00
2	8.50	19.00	.14	"	1.8	" "	9.50
3	19.00	34.80	.31	"	2.2	" "	19.00
4	34.80	50.00	.65	"	2.6	" "	34.50
5	50.00	66.50	1.08	"	3.0	" "	50.00
6	66.50	81.00	1.62	"	3.4	" "	65.50
7	81.00	98.00	2.06	"	3.7	" "	81.00
8	98.00	231.00	2.80	"	4.0	" "	98.00
9	231.00	AND UP	8.00	"	4.2	" "	231.00

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 Wages (after deductions and exemptions) over this amount
1	\$ 0	\$ 2,500	\$.00	PLUS	1.5	EXCESS OVER	\$ 0
2	2,500	5,000	36.00	"	1.8	" "	2,500
3	5,000	8,000	83.00	"	2.2	" "	5,000
4	8,000	13,000	171.00	"	2.6	" "	9,000
5	13,000	17,000	275.00	"	3.0	" "	13,000
6	17,000	21,000	395.20	"	3.4	" "	17,000
7	21,000	25,000	551.00	"	3.7	" "	21,000
8	25,000	60,000	879.00	"	4.0	" "	25,000
9	60,000	AND UP	2,079.00	"	4.2	" "	60,000

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 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 \$300 with 3 exemptions claimed:

- (1) Deduction allowance (from Table A, page 14) = \$101.80
- (2) \$19.25 (from Table B, page 14) X 3 = \$57.75
- (3) \$101.80 + \$57.75 = \$159.55
- (4) \$300 - \$159.55 = \$140.35
- (5) Line 3 of Table II A is applicable (\$140.35 is between \$96 and \$173)
- (6) \$140.35 - \$96 = \$44.35
- (7) \$44.35 X 2.2% (.022) = \$9.86
- (8) \$9.86 + \$1.80 = \$2.68 (City of New York tax to be withheld)

EXAMPLE 2: (Monthly payroll)

Monthly gross pay of \$900, with 1 exemption claimed:

- (1) Deduction allowance (from Table A, page 14) = \$441.70
- (2) \$83.30 (from Table B, page 14) X 1 = \$83.30
- (3) \$441.70 + \$83.30 = \$525.00
- (4) \$900 - \$525.00 = \$375.00
- (5) Line 2 of Table II D is applicable (\$375.00 is between \$208 and \$417)
- (6) \$375 - \$208 = \$167
- (7) \$167 X 1.8% (.018) = \$3.01
- (8) \$3.01 + \$3.17 = \$6.18 (City of New York tax to be withheld)

CITY OF YONKERS SINGLE

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.

EXACT CALCULATION METHOD

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 the Amount
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF		
							Col. 1	
1	\$ 0	\$ 11.50	\$ 0.00	PLUS	3%	EXCESS OVER	\$ 0	
2	11.50	19.50	.35	"	4%	" "	11.50	
3	19.50	29.00	.67	"	5%	" "	19.50	
4	29.00	36.00	1.09	"	6%	" "	29.00	
5	36.00	47.50	1.66	"	7%	" "	36.00	
6	47.50	65.50	2.38	"	8%	" "	47.50	
7	65.50	AND UP	3.80	"	8.5%	" "	65.50	

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	\$ 58	\$.00	PLUS	3%	EXCESS OVER	\$ 0	
2	58	98	1.73	"	4%	" "	58	
3	98	140	3.35	"	5%	" "	98	
4	140	181	5.48	"	6%	" "	140	
5	181	238	7.88	"	7%	" "	181	
6	238	327	11.92	"	8%	" "	238	
7	327	AND UP	19.00	"	8.5%	" "	327	

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	\$3,000	\$.00	PLUS	3%	EXCESS OVER	\$ 0	
2	3,000	5,100	90.00	"	4%	" "	3,000	
3	5,100	7,300	174.00	"	5%	" "	5,100	
4	7,300	9,400	284.00	"	6%	" "	7,300	
5	9,400	12,400	410.00	"	7%	" "	9,400	
6	12,400	17,000	620.00	"	8%	" "	12,400	
7	17,000	AND UP	988.00	"	8.5%	" "	17,000	

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	\$ 115	\$.00	PLUS	3%	EXCESS OVER	\$ 0	
2	115	196	3.48	"	4%	" "	115	
3	196	281	6.69	"	5%	" "	196	
4	281	362	10.92	"	6%	" "	281	
5	362	477	15.77	"	7%	" "	362	
6	477	654	23.85	"	8%	" "	477	
7	654	AND UP	38.00	"	8.5%	" "	654	

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	\$ 125	\$.00	PLUS	3%	EXCESS OVER	\$ 0	
2	125	213	3.75	"	4%	" "	125	
3	213	304	7.25	"	5%	" "	213	
4	304	392	11.83	"	6%	" "	304	
5	392	517	17.08	"	7%	" "	392	
6	517	708	25.83	"	8%	" "	517	
7	708	AND UP	41.17	"	8.5%	" "	708	

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	\$ 250	\$.00	PLUS	3%	EXCESS OVER	\$ 0	
2	250	425	7.50	"	4%	" "	250	
3	425	608	14.50	"	5%	" "	425	
4	608	783	23.67	"	6%	" "	608	
5	783	1,033	34.17	"	7%	" "	783	
6	1,033	1,417	51.67	"	8%	" "	1,033	
7	1,417	AND UP	82.33	"	8.5%	" "	1,417	

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) = \$69.25
- (2) \$19.25 (from Table B, page 14) x 3 = \$57.75
- (3) \$69.25 + \$57.75 = \$127.00
- (4) \$200 - \$127 = \$73
- (5) Line 2 of Table II A is applicable (\$73 is between \$58 and \$98)
- (6) \$73 - \$58 = \$15
- (7) \$15 x 4% (.04) = \$0.60
- (8) \$0.60 + \$1.73 = \$2.33 (New York State tax to be withheld)
- (9) \$2.33 x 15% (.15) = \$0.35 (City of Yonkers tax to be withheld)

EXAMPLE 2: (semimonthly payroll)

Semimonthly gross pay of \$500, single, with 1 exemption claimed:

- (1) Deduction allowance (from Table A, page 14) = \$150.00
- (2) \$41.85 (from Table B, page 14) x 1 = \$41.85
- (3) \$150.00 + \$41.85 = \$191.85
- (4) \$500 - \$191.85 = \$308.35
- (5) Line 4 of Table II C is applicable (\$308.35 is between \$304 and \$392)
- (6) \$308.35 - \$304 = \$4.35
- (7) \$4.35 x 6% (.06) = \$0.26
- (8) \$0.26 + \$11.83 = \$12.09 (New York State tax to be withheld)
- (9) \$12.09 x 15% (.15) = \$1.81 (City of Yonkers tax to be withheld)

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	Col. 2	Col. 3		Col. 4		Col. 5	
1	\$ 0	\$ 58	\$.00	PLUS	3%	EXCESS OVER	\$ 0	
2	58	98	1.73	"	4%	" "	58	
3	98	140	3.35	"	5%	" "	98	
4	140	181	5.46	"	6%	" "	140	
5	181	238	7.88	"	7%	" "	181	
6	238	327	11.92	"	8%	" "	238	
7	327	AND UP	19.00	"	8.5%	" "	327	

TABLE II B - BIWEEKLY PAYROLL

1	\$ 0	\$115	\$.00	PLUS	3%	EXCESS OVER	\$ 0
2	115	196	3.46	"	4%	" "	115
3	196	281	6.89	"	5%	" "	196
4	281	362	10.92	"	6%	" "	281
5	362	477	15.77	"	7%	" "	362
6	477	654	23.85	"	8%	" "	477
7	654	AND UP	38.00	"	8.5%	" "	654

TABLE II C - SEMIMONTHLY PAYROLL

1	\$ 0	\$ 125	\$.00	PLUS	3%	EXCESS OVER	\$ 0
2	125	213	3.75	"	4%	" "	125
3	213	304	7.25	"	5%	" "	213
4	304	392	11.83	"	6%	" "	304
5	392	517	17.08	"	7%	" "	392
6	517	708	25.83	"	8%	" "	517
7	708	AND UP	41.17	"	8.5%	" "	708

TABLE II D - MONTHLY PAYROLL

1	\$ 0	\$250	\$.00	PLUS	3%	EXCESS OVER	\$ 0
2	250	425	7.50	"	4%	" "	250
3	425	608	14.50	"	5%	" "	425
4	608	783	23.67	"	6%	" "	608
5	783	1,033	34.17	"	7%	" "	783
6	1,033	1,417	51.87	"	8%	" "	1,033
7	1,417	AND UP	82.33	"	8.5%	" "	1,417

EXACT CALCULATION METHOD

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	\$11.50	\$.00	PLUS	3%	EXCESS OVER	\$ 0	
2	11.50	19.50	.35	"	4%	" "	11.50	
3	19.50	28.00	.67	"	5%	" "	19.50	
4	28.00	36.00	1.09	"	6%	" "	28.00	
5	36.00	47.50	1.58	"	7%	" "	36.00	
6	47.50	65.50	2.38	"	8%	" "	47.50	
7	65.50	AND UP	3.80	"	8.5%	" "	65.50	

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	\$3,000	\$.00	PLUS	3%	EXCESS OVER	\$ 0	
2	3,000	5,100	90.00	"	4%	" "	3,000	
3	5,100	7,300	174.00	"	5%	" "	5,100	
4	7,300	9,400	284.00	"	6%	" "	7,300	
5	9,400	12,400	410.00	"	7%	" "	9,400	
6	12,400	17,000	620.00	"	8%	" "	12,400	
7	17,000	AND UP	988.00	"	8.5%	" "	17,000	

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) = \$101.80
- (2) \$19.25 (from Table B, page 14) x 2 = \$38.50
- (3) \$101.80 + \$38.50 = \$140.40
- (4) \$400 - \$140.40 = \$259.60
- (5) Line 6 of Table II A is applicable (\$259.60 is between \$238 and \$327)
- (6) \$259.60 - \$238 = \$21.60
- (7) \$21.60 x 8% (.08) = \$1.73
- (8) \$1.73 + \$11.92 = \$13.65 (New York State tax to be withheld)
- (9) \$13.65 x 15% (.15) = \$2.05 (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) = \$441.70
- (2) \$83.30 (from Table B, page 14) x 1 = \$83.30
- (3) \$441.70 + \$83.30 = \$525.00
- (4) \$1100 - \$525 = \$575
- (5) Line 3 of Table II D is applicable (\$575 is between \$425 and \$608)
- (6) \$575 - \$425 = \$150
- (7) \$150 x 5% (.05) = \$7.50
- (8) \$7.50 + \$14.50 = \$22.00 (New York State tax to be withheld)
- (9) \$22.00 x 15% (.15) = \$3.30 (City of Yonkers tax to be withheld)