

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

SPECIAL TABLES FOR DEDUCTION AND EXEMPTION ALLOWANCES

" Applicable to Method II

"Y New York State, see pages 15 - 16

r 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

1										
	Payroli Period									
	Weekly	Biweekly	Semimonthly	Monthly	Daily	Annual				
Bingle	969.25	\$136.50	\$150.00	\$300.00	\$13.85	\$3,800.00				
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
Bhweekly	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.

Payroli Period	Adjustment for each federal exemption	
Weekly	\$ 18.25	•
Biweekly	36.50	
Semimonthly	39.60	Multiply the amount to the left
Monthly	79.20	(for 1 exemption) by the number
Quarterly	237.50	of exemptions. Add the product
Semiannual	475.00	to the federally computed wages
Annual	95 0.00	after exemptions.
Daily or miscellaneous	3.65	

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 lax 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

		iges are	The AMOUNT to be WITHHELD is the SUM of:						
	(after deductions)		This				_		
Line No.	At Least	east than	Amount (tax- lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount		
			Çol. 3		Col. 4		Col. 5		
1 2	\$ 0 58	\$ 58 98	\$ _00 1.73	PĻŲS	3% · 4%	EXCESS OVER	\$ 0 56		
3	98 140	140 - 181	3.35 5.46	11	5% 6%	E) 11	98 140		
5	181 238	238 327	7.88 11.92		7% 8%	11 17	181 238		
7	327	AND UP	19.00	11	8.5%	fr 00	327		

TABLE II B - BIWEEKLY PAYROLL

1 2	\$ 0 115	\$115 196	\$.00 3.46	PĻUS	3% 4%	EXCESS OVER	\$ 0 115
3 4	196 281	281 362	6.69 10.92	"	5% 6%	21 M 21 E1	196 281
5 6	362 477	477 654	15.77 23.85		7% 8%	19 94 51 98	362 477
7	654	AND UP	38.00	"	8.5%	D II	654

TABLE II C - SEMIMONTHLY PAYROLL

1 2	\$ 0 125	\$ 125 213	\$.00 3.75	PLUS	3% 4%	EXCESS OVER	\$ 0 125
3	213 304	304 392	7.25 11.83	.,	5% 6%		213 304
5	392 517	517 708	17.06 25.83	"	7% 8%	n n	39 2 517
7	708	AND UP	41.17	"	85%	11 14	708

TABLE II D - MONTHLY PAYROLL

1 2	\$ 0 250	\$250 425	\$.00 7.50	PLUS	3% 4%	EXCESS OVER	\$ 0 250
3	425 608	608 783	14.50 23.67	"	5% 6%	10 H	425 408
5 6	783 1,033	1,033 1417	34.17 51.67		796 8%	91 10 20 11	783 1,033
7	1,417	AND	82.33	,,	8.5%		1,417

EXACT CALCULATION METHOD

TABLE II E - DAILY PAYROLL

		ges are	Th	The AMOUNT to be WITHHELD is the SUM of						
	(after deductions and exemptions)		This Amount				Excess of Wages			
Line No.	At	But less than Col. 2		PLUS	This Percent	OF	(after deductions and exemptions over this amount Col. 5			
	Col. 1		Col. 3		Col. 4					
1 2	80 11.50	\$11.50 19.50	8.00 .35	PLUS	3% 4%	EXCESS OVER	\$ 0 11.50			
3	19.50 28.00	28.00 36.00	.67 1.09	11	5% 6%	11 11 11 11	19.50 28.00			
5	36.00 47.50	47.50 65.50	1.58 2.38))))	7% 8%	10 10 10 to	36.00 47.50			
7	85.50	AND UP	3.80	"	8.5%	1, 1,	65.50			

ANNUAL TAX RATE SCHEDULE

		AL WAGES		The ANNUALIZED TAX is the SUM of:						
	(after deductions and exemptions)						Excess of Taxabir			
Line No.	At Least	nast than	This Amount	PLUS	This Parcent	OF	Portion of Annualized Pay over this amount Col. 5			
	Col. 1		Col. 3		Col. 4					
1 2	\$0 3,000	\$3,000 5,100	\$.00 90.00	PLUS	3% 4%	EXCESS OVER	\$ 0 3,000			
3 4	5,100 7,300	7,300 9,400	174.00 284.00	".	5% 6%	11 - 61 94 - 11	5,100 7,300			
~~:: 3 ~	9,400 12,400	12,400 17,000	#10.00 620.00	"	7% 8%)+ ++ ++ ++	9,400 12,400			
7	17,000	AND UP	968.00	"	8.5%	,, ,,	17,500			

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 Ster (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

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 perticular payroll period.

EXAMPLE 1: (weekly payrell)
Weekly gross pay of \$200, single with 3 sxemptions 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)
(5) \$73 - \$58 = \$15
(7) \$15 x 4% (.04) = \$80
(8) \$80 + \$1.73 = \$2.33 (New York State tax to be withheld)

EXAMPLE 2: (combinentity) payrell)
Semimentity gross pay of \$500, single, with 1 examption claimed:
(1) Deduction allowence (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 BC is applicable (\$308.35 is between \$304 and \$392)
(5) \$308.35 - \$304 = \$4.35
(7) \$4.35 x 6% (.06) = \$.26
(8) \$.26 + \$11.83 = \$12.09 (New York State tax to be withheld)

NEW YORK STATE MARRIED

Markhas II

method is based upon applying a given percentage to the portion of the method is based upon applying a given percentage to the portion of the upon accomplished 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 Amount				Erman of Wagon (After deductions and manufacture) over this gaspart			
Line No.	AL	But less than		PLU6	This Percent	OF				
	Col. 1	Col. 2	Col. 3		Col. 4		Coi. 5			
1 2	\$ 0 58	\$ 50 , 96	\$.00 1.73	PLUS	. 4%	EXCESS OVER	S 0 86			
3	98 140	140 181	3.35 5.45	97	5% 8%	94 +9 94 +9	98 140			
5 6	181 238	230 327	7.88 11.92	"	796 896	84 11 84 81	181 236			
7	327	AND	19.00	**	8.5%	PP 48	327			

TABLE II B - BIWEEKLY PAYROLL

1 2	\$ 0 115	\$115 196	\$.00 3.46	PLUS	3% 4%	EXCESS OVER	8 0 115
3	196 281	281 352	8.69 10.92	"	5% 6%	19 30 22 30	196 281
-	362 477	477 654	15.77 23.85	n n	796 896	** **	362 477
7	654	AND	\$8.00	H	8.5%	- ·	954

TABLE II C - SEMIMONTHLY PAYROLL

1 2	\$ 0 125	\$ 125 213	\$.00 3.75	PLUS	3% 4%	EXCESS OVER	\$ 0 125
3 4	213 3 04	304 302	7.25 11.83	:	5% 6%	н н	213 304
5 6	30 2 517	517 708	17.08 25.83	P1	7% 8%	PI 14	392 517
7	708	AND	41.17	**	8.5%		708

TABLE II D - MONTHLY PAYROLL

1 2	\$ 6 250	825 0 425	\$.00 7.50	PLUS	3% 4%	EXICESS OVER	8 0 250
3	425 606	906 793	14.50 23.67	**	544 644	et 40 10 te	425 908
5 6	783 1,033	1,033	\$4.17 \$1.67	11	7% 8%	* "	783 1,033
7	1,417	AND	82.33		0.5%	" "	1,417

EXACT CALCULATION METHOD

TABLE II E - DAILY PAYROLL

			ages are deductions	Tì	IN AMOL	JNT to be	WITHHELD is th	e SUM of:
			remptions)	This Amount (tes- tower brackets)				Excess of Wages (after deductions and exemptions) over this amount
	Line No.	At	But less then		PLUS	This Percent	OF	
12		Cal. 1	Cal. 2	Col. 3		Col. 4		Col. 5
	1 2	90 11.50	\$11.50 19.50	8.00 .35	PLUS	344 4%	EXCESS OVER	\$ 0 11.50
	3	19.50 28.00	28.00 36.00	.67 1.00	**	5% 9%	99 91 99 84	19.50 28.00
	*	38.00 47.50	47.80 95.50	1.68 2.30	**	7% 8%	81 +1 91 +1	36.00 47.50
	7	86.50	AMD UP	3.80	**	0.5%	" "	65.50

ANNUAL TAX RATE SCHEDULE

		IAL WAGES		The ANNUALIZED TAX is the SUM of:							
Line No.		(emptions]						
	AL		This Amount	PLUS	This Percent	OF	Partien of Annualized Pay over this Amount				
	Cel. 1	Col. 2	Col. 3		Col. 4		Col. 5				
1 2	80 3,000	\$3,000 5,100	\$.00 90.00	PĻUS	3% 4%	EXCESS OVER	\$ 0 3,000				
3	5,100 7,300	7,300 9,400	174.00 284.00	"	596 896	tt 11	5,100 7,300				
5	9,400 12,400	12,400 17,000	410.00 620.00		7% 8%	11 17	9,400 12,400				
7	17,000	AND UP	988.00		8.5%	17 17	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 It 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
- weges 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 perticular payroll period.

- EXAMPLE 1: (weekly payrelf)
 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 = \$256.80

 (5) Line G of Table H A is applicable (\$258.60 is between \$238 and \$2371

- (6) \$259.00 \$236 = \$21.00 (7) \$21.00 x 8% (.08) = \$1.73 (8) \$1.73 + \$11.92 = \$13.65 (New York State tax to be withheld)

- EXAMPLE 2: (monthly payrell)

 Monthly gross pay of \$100, 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 HD is applicable (\$575 is between \$425 and \$606)
 (6) \$575 \$425 = \$150
 (7) \$150 x 5% (05) = \$7.50
 48) \$7.50 + \$14.50 = \$22.00 (New York State tax to be withheld)
- (6) \$7.50 + \$14.50 = \$22.00 (New York State tax to be withheld)

CITY OF NY - RESIDENT TAX 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 braclet and adding to this product the given accumulated tax for all lower tax "recitats. After subtracting the amount of deductions (from Table A) and the shount 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

		1000 270	TI	MONA OF	MT to be	WITHHELD IS B	e SUM et:
Line No.	(after deductions and exemptions)		This	}			
	AL	But ites then		PLUS	This Percent	OF	(ditr deductions and examplicas) over this smooth
	Col. 1	Col. 2	Cel. 3		Cel. 4		Oal. 6
2	440	90	8 ,80 .73	PUE	1.8	District CASA	8 8
3 4	98 173	178 250	1,80 8.20	*.	2.5	* *	86 173
6	250 327	327 404	8.29 7.80	"	3.8 3.4	31 W	260 327
7	404 481	481 1164	10.21 13.06	M	8.7 4.0	92 W	404
•	1164	AND UP	30.90	PH .	4.2	65 01	1164

TABLE II B - BIWEEKLY PAYROLL

2	96	8 96 192	8 .50 1.46	PLUS	1.5	EXCESS OVER	\$ 0 96
3	192 345	346 800	3.19 6.56	99	2.2 2.0	H 11	192
5	\$00 854	954 908	10.58 16.19	99	3.0 3.4	93 99 Pe 6)	800 864
	908 962	962 2208	20.42 28.12	11	3.7 4.0	91 14 90 90	808 962
•	2306	AND UP	79.86		4.2	" "	2000

TABLE II C - SEMIMONTHLY PAYROLL

1 2	8 0 104	\$104 206	\$.00 1.68	PIUS	1.5 1.8	EXCESS OVER	\$ 0 104
3 4	208 376	375 542	3.46 7.13	**	2.2 2.6	90 - 21 95 - RE	208 375
5	542 708	708 875	11.48 18.46	10	3.0 3.4	60 gs 80 ts	842 708
7	875 1042	1042 2800	22.13 28.29	11	3.7 4.0	88 89 89 89	675 1042
•	2500	AND UP	86.63	P#	4.2	60 (A) 10	2000

TABLE # D - MONTHLY PAYROLL

2	200	#208 417	8 .00 3.17	PUR	1.8	DUES:	CARM	8 0
4	417 780	750 1083	6.92 14.25	*1	2.2	19	22	417 750
5 6	1083 1417	1417 1750	22.92 32.92	н	3.0 3.4	"	**	1083 1417
7	1750 2063	2063 8000	44.26 86.58	"	3.7 4.0	"	91 91	1760 2003
	5000	AND UP	173.25	20	4.2	"	A	6000

EXACT CALCULATION METHOD

TABLE II E - DAILY PAYROLL

		ages are	T) ₀	• AMOU	NT to be	WITHHELD is 1	he SUM of:
Line No.	(effer deductions and examplions)		This				
	Least	But less than	Amount (tex- ignor breshots)	PLUS	This Percent	OF .	(after deductions and assemptions) over this amount
	Col. 1	Cal. 2	Col. 3		Cal. 4		Col. 5
5	8 .50	19.00	8 .80 .14	PLUS	13	EXCESS OVE	9.50
1	19.80 34.80	34.50 60.00	.21 .05	-	2.2 2.4	90 H	19.00 34.60
	\$0,00 \$6.00	65.50 61.60	1.00		3.0 3.4	# #	50.00 65.50
7	\$1.60 98.60	98.00 381.00	2.06 2.00	-	3.7 4.0	10 FF FF	81.00 96.00
	291.00	AND UP	0.00		4.2	31 37	231.00

ANNUAL TAX RATE SCHEDULE

	H Amn	uni Wagos Industicas		The A	The ANNUALIZED TAX is the SUM of:							
Line No.	and exemptions)											
	At	But loss than	This Amount	PLUS	This Percent	OF	Extens of Taxable Portion of Annualized Pay over this Amount					
	Col. 1	Col. 2	Col. 3		Cal. 4		Col. 5					
2	2,800	\$ 2,800 5,000	\$.00 20.00	PLUS	1.5	EXCESS OVER	\$ 0 2,500					
4	8,000 9,000	9,000 18,000	83.00 171.00	"	2.2 2.6	81 9F	8,000 9,000					
•	13,000 17,000	17,000 21,000	275.00 385.20	**	3.0 3.4	80 gg	13,000 17,000					
7	21,000 25,000	25,000 60,000	861.00 679.00	**	3.7 4.0	11 11	21,000 25,000					
•	40,000	AND UP	2,079.00	11	4.2	" "	80,000					

The steps in computing the amount of tex 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.

- Add the amount of deductions obtained in Step (1) to the amount of exemptions obtained in Step (2).
- Subtract the amount of deductions and examptions obtained in Step (3) from the employee's gross wages.
- Using the proper table in the Table II series (depending on the particular psyroll 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 City of New York tex to be withheld for the particular payroll period.

EXAMPLE 1: (Westly payrell) Westly gross pay of \$200 with 3 exemptions claimed:

- Deduction allowance (from Table A, page 14) = \$82.70 \$19.25 (from Table B, page 14) X 3 = \$57.75 \$82.70 + \$67.75 = \$140.45 \$200 \$140.45 = \$69.25 Line 2 of Table B A is applicable (\$59.55 is between \$48 and \$66) \$89.55 \$46 = \$11.55 \$11.65 X 1.8% (.018) = \$.21 \$.21 + \$.73 = \$.94 (City of New York tax to be withheld)
- Ø

STAMPLE 2: (Sentimenthly payret) Semimorphy gross pay of \$800, with 1 exemption claimed:

- (1) Deduction allowance (from Table A, page 14) = \$179.15 (2) \$41.85 (from Table B, page 14) X 1 = \$41.65 (3) \$179.15 + \$41.65 = \$220.80 (4) \$500 \$230.80 = 279.20 (5) \$279.20 \$208 = \$71.20 (7) \$71.20 x 2.2% (.022) = \$1.57 (6) \$1.57 + \$3.46 = \$5.03 (City of New York tax to be withheld)

1907

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.

TABLE II A - WEEKLY PAYROLL

		agee are	TI	MOL	JNT to be	WITHHELD is the	SUM of:
		(after deductions and exemptions)					
Line No.	At Least	But less then	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 48	\$ 48 96	\$.00 .73	PLUS	1.5	EXCESS OVER	\$ 0
3 4	96 173	173 250	1.60	,,	2.2 2.6	41 H	96 173
5	250 327	327 404	5.29 7.60	"	3.0 3.4	H 19	250 327
7 8	404 481	481 1154	10.21 13.06		3.7 4.0	8) 69 89 91	404 481
9	1154	AND UP	39.96	"	4.2	11 11	1154
			L			L	

TABLE II B - BIWEEKLY PAYROLL

2	96	\$ 96 192	\$.00 ⁻ 1.46	PLUS	1.5 1.8	EXCESS	CAEM	96
3 4	192 346	346 500	3.19 6.58	"	2.2 2.6	"	::	192 346
5 6	500 654	864 808	10.58 15.19	"	3.0 3.4	99		500 654
7 8	908 962	962 2308	20.42 26.12	**	3.7 4.0	"	:	806 962
9	2306	AND UP	79.96	"	4.2	"	-	2306

TABLE II C - SEMIMONTHLY PAYROLL

1 2	\$ 0 104	\$104 208	\$.00 1.58	PLUS	1.5 1.8	EXCESS OVER	8 0 104
3 4	206 375	375 542	3.46 7.13	"	2.2 2.8		208 375
5 6	542 708	708 875	11.46 16.46	**	3.0 3.4	17 (1	542 708
7 B	875 1042	1042 2500	22.13 28.29	"	3.7 4.0	19 19	875 1042
9	2500	AND UP	86.63	H	4.2	P) 66	2500

TABLE II D - MONTHLY PAYROLL

2	\$ 0 206	\$208 417	\$.00 3.17	PLUS	1.5 1.8	EXCESS OVER	\$ 0 200
3 4	417 750	750 1083	6.92 14.25		2.2 2.6	" "	417 750
5 6	1083 1417	1417 1750	22.92 32.92		3.0 3.4	11 11	1063 1417
7 8	1750 2083	2083 6000	44.25 56.58	.,	3.7 4.0	11 11	1750 2083
9	5000	AND UP	173.25	"	4.2	" "	6000

EXACT CALCULATION METHOD

TARLE ILE - DAILY PAYROLL

		ges are	- Th	AMOU	NT to be	WITHHE	LD is the	SUM of:	
	(sher deductions and exemptions)		This Amount						
Line No.	At Legal	But less then	(tex Sover brackets)	PLUS	This Percent	٥	F	Excess of Weges (after deductions and exemptions over this Amount	
	Col. 1	Col. 2	Col. 3		Col. 4			Col. 5	
1 2	\$,00 9.50	\$ 9.50 19.00	\$.00 .14	PLUS	1.5 1.8	EXCES	ÖVER	\$.00 9.50	
3	19.00 34.50	34.50 50.00	.31 .65	"	2.2 2.6	**	"	19.00 34.50	
5 6	50.00 65.50	66.50 81.00	1.06 1.52		3.0 3.4	P+	".	50.0 0 65 .50	
7 8	81.00 98.00	96.00 231.00	2.06 2.60	"	3.7 4.0	67	"	81.00 96.00	
9	231.00	AND UP	8.00	"	4.2	- 11	"	231.00	

ANNUAL TAX RATE SCHEDULE

		ml Wages		The A	NNUALIZ	ED TAX is the St	JM of:
		ieductions remptions)					
Line No.	At Least	But less then	This Amount	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions over this amour
	Col. 1	Col. 2	Col. 3		Col. 4		Coi. 5
1 2	\$ 0 2,500	\$ 2,500 5,000	\$.00 38.00	PLUS	1.5 1.8	EXCESS OVER	\$ 0 2,500
3 4	5,000 9,000	9,000 13,000	83.00 171.00	,,	2.2 2.6	21 11	5,000 9,000
5	13,000 17,000	17,000 21,000	275.00 395.20	"	3.0 3.4	9) 41	13,000 17,000
7	21,000 25,000	25,000 60,000	551.00 679.00		3.7 4.0	91 99 99 69	21,000 25,000
9	60,000	AND UP	2,079.00		4.2	61 66	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

- Multiply the amount of one exemption (from Table B, on page 14) by the number of exemptions claimed. (2)
- 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). (6)
- 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 City of New York tax to be withheld for the particular payroll period.

EXAMPLE 1: (Weekly payrell) Weekly gross pay of \$300 with 3 exemptions claimed:

(1) Deduction altowance (from Table A, page 14) = \$101.90 (2) \$19.25 (from Table B, page 14) X 3 = \$57.75 (3) \$101.90 + \$57.75 = \$159.65 (4) \$300 - \$159.65 = \$140.35 (5) \$140.35 - \$96 = \$44.35 (7) \$44.35 X 2.2% (.022) = \$.86 (8) \$.98 + \$1.80 = \$2.55 (City of New York tax to be withheld)

EXAMPLE 2: (Monthly payrell)
Monthly gross pay of \$900, with 1 exemption claimed:

- (a) B3.30 (from Table B, page 14) = \$441.70 (2) \$33.30 (from Table B, page 14) x 1 = \$83.30 (from Table B, page 14) x 1 = \$83.30 (from Table B, page 14) x 1 = \$83.30 (3) \$441.70 + \$83.30 = \$525.00 (4) \$800 \$825.00 = \$75.00 (5) Line 2 of Table II D is applicable (\$375.00 is between \$206 and \$417) (6) \$375 \$208 = \$167 (7) \$167 x 1.9% (.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 tower 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 seductions	Ti	MOL	JNT to be	WITHHELD is th	e SUM of:
	and exemptions)		This		1		
Line No.	Al Least	But less then	Amount (tax- lower brackets)	PLUS	This Percent	OF	Encous of Wagge (after deductions and exemptions) over this amount
	Col. 1	Col. 2	Col. 3		Col. 4		Col. 5
1 2	\$ 0	\$ 58 90	8 .00 1.73	PLUS	3% 4%	EXCESS OVER	8 0 56
3 4	98 140	140 181	3.35 5.46	**	8% 6%	89 FF	98 140
5 6	181 236	238 327	7.88 11.92	11	7% 8%	87 B0 89 B0	181 236
7	327	AND	19.00	**	8.5%		327

TABLE II B - BIWEEKLY PAYROLL

1	\$ 0	\$115	\$.00	PLUS	3%	EXCESS OVER	\$ 0
2	115	196	3.46		496	777	115
3	196 281	281 362	6.69 10.92	"	5% 6%	11 H	196 261
5 6	362 477	477 654	15.77 23.85	"	7% 8%	H H	362 477
7	654	AND UP	38.00	"	8.5%	* 11	664

TABLE II C - SEMIMONTHLY PAYROLL

1 2	\$ 0 125	\$ 125 213	\$.00 3.75	PLUS	3% 4%	EXCESS OVER	\$ 0 125
3	213 304	304 392	7.25 11.83		5% 6%	1) 6) 60 M	213 304
5 6	39 2 5 17	517 708	17.08 25.83		7% 8%	67 30 81 39	392 517
7	708	AND	41.17	"	8.5%	" "	708

TABLE II D - MONTHLY PAYROLL

1 2	\$ 0 250	\$250 425	\$.00 7.50	PLUS	3% 4%	EXCESS OVER	\$ 0 250
3 4	425 608	606 783	14.50 23.67	::	5% 6%		426 906
5 6	783 1,033	1,033 1,417	34.17 51.67		7% 8%	" "	762 1,033
7	1,417	AND	\$2.33	"	0.5%		1,417

EXACT CALCULATION METHOD

TARLE HE - DAHY DAYDOLL

		ages are deductions	T)	M AMOL	INT to be	WITHHELD is th	e SUM of.
		remptions)	Thin		1.		
Line No.	At Least	But less than	Amount (tax- lower brackets)	PLUS	This Percent	OF	Encess of Wages (wher deductions) and exemptions) over this Amount
	Col. 1	Cel. 2	Col. 3		Col. 4		Col. 5
·1 2	90 11.50	\$11.50 10.50	\$.00 .35	PLUS	3% 4%	EXCESS OVER	\$ 0 11.50
3 4	19.50 28.00	20.00 36.00	.67 1.09	**	5% 6%	11 II ·	19.50 28.00
•	36.00 47.50	47.50 66.50	1.64 2.36	P1 b)	7% 8%	n n	36.00 47.50
7	65.50	AND UP	3.80	*1	8.546	87 00	65.50

ANNUAL TAX RATE SCHEDULE

		# ANNUAL WAGES (after deductions		The ANNUALIZED TAX is the SUM of:						
Line No.	At Least	But less than	This Amount	PLUS	This	OF	Excess of Taxabi Portion of Annualized Pay			
	Col. 1	Col. 2	0-1-0				over this amount			
	COL. 1	COI, 2	Col. 2		Col. 4	L	Cot. 5			
2	80 3,000	83,00 0 5,100	8 .00 00.00	PLUS	3% 4%	EXCESS OVER	\$ 0 3,000			
3	5,100 7, 30 0	7,300 9,400	174.00 284.00	::	546 896	" "	5,100 7,300			
5	9,400 12,400	12,400 17,000	410.00 620.00	"	7% 8%	67 14 67 14	9,400 12,400			
7	17,000	AND	988.00	"	0.546	" "	17,000			

The steps in computing the amount of tax to be withheld are as follows: Blep (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.
- 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 examptions in Step (4).

 (7) Multiply the remainder obtained in Step (6) by the percentage in column 4 of this line.
- (6) Add the product in Step (7) to the amount in column 3 of the applicable line.
- Multiply the sum in Step (8) by 15% (.15). The product is the City of Vonters tax to be withheld for the particular payroll period.

EXAMPLE 1: (weekly payvolt)
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 \$96) (6) \$73 \$55 \$15 (7) \$15 x 4% (.04) \$.60

- 9) 8.80 +81.73 = 82.33 (New York State tax to be withheld) 9) 82.38 x 1846 (.15) = 8.35 (City of Yorkers tax to be withheld)

EXAMPLE 2: (semimonthly payroll)
Semimonthly gross pay of \$600, 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 = \$41.65

(3) \$150.00 + \$41.65 = \$191.65

(4) \$600 - \$191.65 = \$308.35

- (5) Line 4 of Table IIC is applicable (\$308.35 is between \$304 and \$392)
 (4) \$308.35 - \$304 = \$4.35
 (7) \$4.35 \times 916 (.06) = \$.26
 (8) \$.25 + \$11.63 = \$12.09 (New York State tax to be withheld)

- (9) \$12.00 x 1846 (.15) = \$1.81 (City of Yonkers tax to be withheld)

CITY OF YONKERS 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 a used, depending on the applicable payroll period.

TABLE II A - WEEKLY PAYROLL

		iges are seductions	Th	• AMOL	INT to be	WITHHELD is th	e SUM of:
	and exemptions)		This				
Line No.	Al 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	8 0 58	\$ 58 98	\$.00 1.73	PĻUS	3% 4%	EXCESS OVER	8 0 50
3	98 140	140 181	3.35 5.46	"	5% 6%	#* ** ** **	96 140
5 6	181 238	238 327	7.88 11.92		796 896	11 15	181 236
7	327	AND UP	19.00	,,	8.5%	96 16	327

TABLE II B - BIWEEKLY PAYROLL

1 2	\$ 0 115	\$115 196	\$.00 3.46	PLUS	3% 4%	EXCESS OVER	\$ 0 115
3 4	196 281	281 362	6.69 10.92		5% 6%	90 A1 94 B9	196 201
5 6	362 477	477 654	15.77 23.85	" "	7% 8%	** PF	3 62 477
7	654	AND UP	38.00	"	8.5%	. 81 94	654

TABLE II C - SEMIMONTHLY PAYROLL

2	\$ 0 125	\$ 125 213	\$.00 3.75	PLUS	3% 4%	EXCESS OVER	\$ 0 125
3	213 304	304 392	7.25 11.83	,,	5% 6%	11 11	213 304
5	392 517	517 708	17.08 25.83	::	7% 8%	41 10	392 517
7	708	AND UP	41.17	"-	8.5%	21 60	708

TABLE II D - MONTHLY PAYROLL

1 2	\$ 0 250	\$250 425	\$.00 7.50	PLUS	3% 4%	EXCESS OVER	8 0 250
3	425 608	606 783	14.50 23.67] :	5% 6%	e	425 608
5 6	783 1,033	1,033 1,417	34.17 51.67	11 Pr	7% 8%	30 d1: d1 by	783 1,033
7	1,417	AND UP	82.33		8.5%		1,417

EXACT CALCULATION METHOD

TABLE II E - DAILY PAYROLL

	If wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of					
			This					
Line No.	At Least	But less than	Amount (tax- lower brackets).	PLUS	This Percent Col. 4	OF (after and e over t	Excess of Wage (after deductions and exemptions over this amoun	
	Col. 1	Col. 2	Col. 3				Coi 5	
1 2	\$0 11.50	\$11.50 19.50	\$.00 .35	PĻUS	3% 4%	EXCESS OVER	\$ 0 11.50	
3	19.50 28.00	28.00 36.00	.67 1.09	**	5% 6%	" "	19 50 28 00	
5 6	36.00 47.50	47.50 65.50	1.58 2.38	"	7% 8%	,, ,, ,, ,,	36 00 47.50	
7	65.50	AND UP	3.80		8.5%	11 11	65.50	

ANNUAL TAX RATE SCHEDULE

Line No.	H ANNUAL WAGES (after deductions		The ANNUALIZED TAX is the SUM of					
	At But less Least than		This Amount	PLUS	This Percent	OF	Excess of Taxable Portion of Annualized Pay over this Amount	
	Col. 1 (Col. 2	Col. 3		Col. 4		Col. 5	
1 2	\$0 3,000	\$3,000 5,100	\$.00 90.00	PLUS	3% 4%	EXCESS OVER	\$ 0 3,000	
3	5,100 7,300	7,300 9,400	174.00 284.00	"	5% 6%)) ())) ()	5,100 7,300	
5	9,400 12,400	12,400 17,000	410.00 620.00	11 91	7% 8%	** **	9,400 12,400	
7	17,000	AND	988.00		8.5%	., .,	17,000	

The sleps 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 payrell)
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 8, page 14) x 2 = \$38.50 (3) \$101.90 + \$38.50 = \$140.40 (4) \$400 \$140.40 = \$259.80

- (5) Line 6 of Table II A is applicable (\$259.60 is between \$238 and \$327)
- (6) \$259.60 \$238 = \$21.80
- (7) \$21.80 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 payroli)
monthly gross pay of \$100, 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 = \$825.00
(4) \$1100 - \$525 = \$575
(5) Line 3 of Table III) is applicable (\$575 is between \$425 and

- (5) Line 3 of Table HD 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)