



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-579
	<b>Date</b> September 21, 1988

New York State, City of New York and City of Yonkers withholding taxes will change effective in Institution checks dated October 6, 1988 and Administration checks dated October 12, 1988.

The changes include:

1. The deduction allowance for New York State and City of Yonkers is increased to \$153.85 for single taxpayers.
2. The tax charts for New York State, City of New York and City of Yonkers have been changed for both married and single taxpayers. 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 25 - 26  
 for City of New York, see page 50 - 51  
 for the City of Yonkers, see pages 70 - 71

**TABLE A Deduction Allowance Table**

NEW YORK STATE AND CITY OF YONKERS						
Payroll Period						
	Weekly	Biweekly	Semimonthly	Monthly	Daily	Annual
<b>Single</b>	\$76.90	\$153.85	\$166.65	\$333.30	\$15.40	\$ 4,000.00
<b>Married</b>	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
<b>Single</b>	\$82.70	\$165.40	\$179.15	\$358.30	\$16.50	\$4,300.00
<b>Married</b>	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

<u>Payroll Period</u>	<u>Amount of one exemption</u>
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 \$1,000 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.

<u>Payroll Period</u>	<u>Adjustment for each federal exemption</u>	
Weekly	\$ 18.25	Multiply the amount to the left (for 1 exemption) by the number of exemptions. Add the product to the federally computed wages after exemptions.
Biweekly	36.50	
Semimonthly	39.60	
Monthly	79.20	
Quarterly	237.50	
Semiannual	475.00	
Annual	950.00	
Daily or miscellaneous	3.65	

# NEW YORK STATE 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 24 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
	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	11.82	"	8%	" "	238
7	327	AND UP	19.00	"	8.375%	" "	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	"	8.375%	" "	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	11.38	"	6%	" "	304
5	392	517	17.08	"	7%	" "	392
6	517	708	25.83	"	8%	" "	517
7	708	AND UP	41.17	"	8.375%	" "	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	51.67	"	8%	" "	1,033
7	1,417	AND UP	82.33	"	8.375%	" "	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
	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	.87	"	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	"	8.375%	" "	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
	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	"	8.375%	" "	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 24).
- (2) Multiply the amount of one exemption (from Table B, on page 24) 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 24) = \$78.90
  - (2) \$19.25 (from Table B, page 24) x 3 = \$57.75
  - (3) \$78.90 + \$57.75 = \$134.65
  - (4) \$200 - \$134.65 = \$65.35
  - (5) Line 2 of Table II A is applicable (\$65.35 is between \$58 and \$98)
  - (6) \$65.35 - \$58 = \$7.35
  - (7) \$7.35 x 4% (.04) = \$.29
  - (8) \$.29 + \$1.73 = \$2.02 (New York State 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 24) = \$166.65
  - (2) \$41.65 (from Table B, page 24) x 1 = \$41.65
  - (3) \$166.65 + \$41.65 = \$208.30
  - (4) \$500 - \$208.30 = \$291.70
  - (5) Line 3 of Table II C is applicable (\$291.70 is between \$213 and \$304)
  - (6) \$291.70 - \$213 = \$78.70
  - (7) \$78.70 x 5% (.05) = \$3.94
  - (8) \$3.94 + \$7.25 = \$11.19 (New York State tax to be withheld)

## NEW YORK STATE 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 24 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	5.48	"	6%	" "	140
5	181	238	7.88	"	7%	" "	181
6	238	327	11.92	"	8%	" "	238
7	327	AND UP	19.00	"	8.375%	" "	327

**TABLE II B - BIWEEKLY PAYROLL**

Line No.	If wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount
1	\$ 0	\$ 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	"	8.375%	" "	654

**TABLE II C - SEMIMONTHLY PAYROLL**

Line No.	If wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount
1	\$ 0	\$ 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	"	8.375%	" "	708

**TABLE II D - MONTHLY PAYROLL**

Line No.	If wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount
1	\$ 0	\$ 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	51.67	"	8%	" "	1,033
7	1,417	AND UP	82.33	"	8.375%	" "	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	1.09	"	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	"	8.375%	" "	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	\$ 0.00	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	"	8.375%	" "	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 24).
- (2) Multiply the amount of one exemption (from Table B, on page 24) 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 24) = \$101.90
- (2) \$18.25 (from Table B, page 24) x 2 = \$36.50
- (3) \$101.90 + \$36.50 = \$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)

**EXAMPLE 2: (monthly payroll)**

Monthly gross pay of \$1100, married with 1 exemption claimed:

- (1) Deduction allowance (from Table A, page 24) is \$441.70
- (2) \$83.30 (from Table B, page 24) 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)

## 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 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 24 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
	Col. 1	Col. 2	Col. 3		Col. 4		Col. 5
1	\$ 0	\$48	\$ .00	PLUS	1.5%	EXCESS OVER	\$ 0
2	48	96	0.73	"	1.8%	"	48
3	96	173	1.60	"	2.2%	"	96
4	173	250	3.29	"	2.6%	"	173
5	250	327	5.29	"	3.0%	"	250
6	327	404	7.60	"	3.4%	"	327
7	404	481	10.21	"	3.7%	"	404
8	481	1,154	13.06	"	3.9%	"	481
9	1,154	AND UP	39.31	"	4.0%	"	1,154

#### TABLE II B - BIWEEKLY PAYROLL

Line No.	If wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount
	Col. 1	Col. 2	Col. 3		Col. 4		Col. 5
1	\$ 0	\$ 96	\$0.00	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	2,308	26.12	"	3.9%	"	962
9	2,308	AND UP	78.62	"	4.0%	"	2,308

#### TABLE II C - SEMIMONTHLY PAYROLL

Line No.	If wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount
	Col. 1	Col. 2	Col. 3		Col. 4		Col. 5
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	1,042	22.13	"	3.7%	"	875
8	1,042	2,500	28.29	"	3.9%	"	1,042
9	2,500	AND UP	85.17	"	4.0%	"	2,500

#### TABLE II D - MONTHLY PAYROLL

Line No.	If wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount
	Col. 1	Col. 2	Col. 3		Col. 4		Col. 5
1	\$ 0	\$208	\$ .00	PLUS	1.5%	EXCESS OVER	\$ 0
2	208	417	3.17	"	1.8%	"	208
3	417	750	6.92	"	2.2%	"	417
4	750	1,083	14.25	"	2.6%	"	750
5	1,083	1,417	22.92	"	3.0%	"	1,083
6	1,417	1,750	32.92	"	3.4%	"	1,417
7	1,750	2,083	44.25	"	3.7%	"	1,750
8	2,083	5,000	56.58	"	3.9%	"	2,083
9	5,000	AND UP	170.33	"	4.0%	"	5,000

### 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
	Col. 1	Col. 2	Col. 3		Col. 4		Col. 5
1	\$ .00	\$ 9.50	\$ .00	PLUS	1.5%	EXCESS OVER	\$ .00
2	9.50	19.00	.14	"	1.8%	"	9.50
3	19.00	34.50	.31	"	2.2%	"	19.00
4	34.50	50.00	.65	"	2.6%	"	34.50
5	50.00	65.50	1.06	"	3.0%	"	50.00
6	65.50	81.00	1.52	"	3.4%	"	65.50
7	81.00	96.00	2.05	"	3.7%	"	81.00
8	96.00	231.00	2.60	"	3.9%	"	96.00
9	231.00	AND UP	7.66	"	4.0%	"	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 Taxable Portion of Annualized Pay over this amount
	Col. 1	Col. 2	Col. 3		Col. 4		Col. 5
1	\$ 0	\$2,500	\$ .00	PLUS	1.5%	EXCESS OVER	\$ 0
2	2,500	5,000	38.00	"	1.8%	"	2,500
3	5,000	9,000	83.00	"	2.2%	"	5,000
4	9,000	13,000	171.00	"	2.6%	"	9,000
5	13,000	17,000	275.00	"	3.0%	"	13,000
6	17,000	21,000	385.00	"	3.4%	"	17,000
7	21,000	25,000	531.00	"	3.7%	"	21,000
8	25,000	60,000	679.00	"	3.9%	"	25,000
9	60,000	AND UP	2,044.00	"	4.0%	"	60,000

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 24).
- (2) Multiply the amount of one exemption (from Table B, on page 24) 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, single with 3 exemptions claimed:

- (1) Deduction allowance (from Table A, page 24) = \$62.70
- (2) \$19.25 (from Table B, page 24) x 3 = \$57.75
- (3) \$62.70 + \$57.75 = \$120.45
- (4) \$200 - \$120.45 = \$79.55
- (5) Line 2 of Table II A is applicable (\$79.55 is between \$48 and \$96)
- (6) \$79.55 - \$48 = \$31.55
- (7) \$31.55 x 1.8% (.018) = \$5.68
- (8) \$21 + \$5.68 = \$26.68 (City of New York 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 24) = \$179.15
- (2) \$41.65 (from Table B, page 24) x 1 = \$41.65
- (3) \$179.15 + \$41.65 = \$220.80
- (4) \$500 - \$220.80 = \$279.20
- (5) Line 3 of Table II C is applicable (\$279.20 is between \$208 and \$375)
- (6) \$279.20 - \$208 = \$71.20
- (7) \$71.20 x 2.2% (.022) = \$15.66
- (8) \$15.66 + \$34.46 = \$50.12 (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 24 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	\$ .00	PLUS	1.5%	EXCESS OVER	\$ 0
2	48	96	.73	"	1.8%	" "	48
3	96	173	1.60	"	2.2%	" "	96
4	173	250	3.29	"	2.6%	" "	173
5	250	327	5.29	"	3.0%	" "	250
6	327	404	7.60	"	3.4%	" "	327
7	404	481	10.21	"	3.7%	" "	404
8	481	1,154	13.06	"	3.9%	" "	481
9	1,154	AND UP	39.31	"	4.0%	" "	1,154

**TABLE II B - BIWEEKLY PAYROLL**

Line No.	If wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount
1	\$ 0	\$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	2,308	26.12	"	3.9%	" "	962
9	2,308	AND UP	78.62	"	4.0%	" "	2,308

**TABLE II C - SEMIMONTHLY PAYROLL**

Line No.	If wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount
1	\$ 0	\$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	1,042	22.13	"	3.7%	" "	875
8	1,042	2,500	28.29	"	3.9%	" "	1,042
9	2,500	AND UP	85.17	"	4.0%	" "	2,500

**TABLE II D - MONTHLY PAYROLL**

Line No.	If wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount
1	\$ 0	\$208	\$ .00	PLUS	1.5%	EXCESS OVER	\$ 0
2	208	417	3.17	"	1.8%	" "	208
3	417	750	6.92	"	2.2%	" "	417
4	750	1,083	14.25	"	2.6%	" "	750
5	1,083	1,417	22.92	"	3.0%	" "	1,083
6	1,417	1,750	32.92	"	3.4%	" "	1,417
7	1,750	2,083	44.25	"	3.7%	" "	1,750
8	2,083	5,000	56.58	"	3.9%	" "	2,083
9	5,000	AND UP	170.33	"	4.0%	" "	5,000

## 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	\$ .00	\$9.50	\$0.00	PLUS	1.5%	EXCESS OVER	\$ .00
2	9.50	19.00	.14	"	1.8%	" "	9.50
3	19.00	34.50	.31	"	2.2%	" "	19.00
4	34.50	50.00	.85	"	2.6%	" "	34.50
5	50.00	65.50	1.06	"	3.0%	" "	50.00
6	65.50	81.00	1.52	"	3.4%	" "	65.50
7	81.00	96.00	2.05	"	3.7%	" "	81.00
8	96.00	231.00	2.60	"	3.9%	" "	96.00
9	231.00	AND UP	7.86	"	4.0%	" "	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 Taxable Portion of Annualized Pay over this amount
1	\$ 0	\$ 2,500	\$ .00	PLUS	1.5%	EXCESS OVER	\$ .00
2	2,500	5,000	38.00	"	1.8%	" "	2,500
3	5,000	9,000	83.00	"	2.2%	" "	5,000
4	9,000	13,000	171.00	"	2.6%	" "	9,000
5	13,000	17,000	275.00	"	3.0%	" "	13,000
6	17,000	21,000	395.00	"	3.4%	" "	17,000
7	21,000	25,000	531.00	"	3.7%	" "	21,000
8	25,000	60,000	679.00	"	3.9%	" "	25,000
9	60,000	AND UP	2,044.00	"	4.0%	" "	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 24).
- (2) Multiply the amount of one exemption (from Table B, on page 24) 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 24) = \$101.90
  - (2) \$19.25 (from Table B, page 24) × 3 = \$57.75
  - (3) \$101.90 + \$57.75 = \$159.65
  - (4) \$300 - \$159.65 = \$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 × 2.2% (.022) = \$9.8
  - (8) \$9.8 + \$1.60 = \$2.58 (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 24) = \$441.70
  - (2) \$83.30 (from Table B, page 24) × 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) \$375.00 - \$208 = \$167
  - (7) \$167 × 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 24 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
	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		8.375%		327

**TABLE II B - BIWEEKLY PAYROLL**

Line No.	If wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount
	Col. 1	Col. 2	Col. 3		Col. 4		Col. 5
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		8.375%		654

**TABLE II C - SEMIMONTHLY PAYROLL**

Line No.	If wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount
	Col. 1	Col. 2	Col. 3		Col. 4		Col. 5
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		8.375%		708

**TABLE II D - MONTHLY PAYROLL**

Line No.	If wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:				
	At Least	But less than	This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (after deductions and exemptions) over this amount
	Col. 1	Col. 2	Col. 3		Col. 4		Col. 5
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	34.71		7%		783
6	1,033	1,417	51.67		8%		1,033
7	1,417	AND UP	82.33		8.375%		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
	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		8.375%		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
	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		8.375%		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 24).
- (2) Multiply the amount of one exemption (from Table B, on page 24) 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 24) = \$76.90
- (2) \$19.25 (from Table B, page 24) x 3 = \$57.75
- (3) \$76.90 + \$57.75 = \$134.65
- (4) \$200 - \$134.65 = \$65.35
- (5) Line 2 of Table II A is applicable (\$65.35 is between \$58 and \$98)
- (6) \$65.35 - \$58 = \$7.35
- (7) \$7.35 x 4% (.04) = \$2.94
- (8) \$2.94 + \$1.73 = \$4.67 (New York State tax to be withheld)
- (9) \$4.67 x 15% (.15) = \$0.70 (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 24) = \$166.65
- (2) \$41.65 (from Table B, page 24) x 1 = \$41.65
- (3) \$166.65 + \$41.65 = \$208.30
- (4) \$500 - \$208.30 = \$291.70
- (5) Line 3 of Table II C is applicable (\$291.70 is between \$213 and \$304)
- (6) \$291.70 - \$213 = \$78.70
- (7) \$78.70 x 5% (.05) = \$3.94
- (8) \$3.94 + \$7.25 = \$11.19 (New York State tax to be withheld)
- (9) \$11.19 x 15% (.15) = \$1.68 (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 24 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	5.48	"	6%	"	140
5	181	238	7.88	"	7%	"	181
6	238	327	11.92	"	8%	"	238
7	327	AND UP	19.00	"	8.375%	"	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	"	8.375%	"	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	"	8.375%	"	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	51.67	"	8%	"	1,033
7	1,417	AND UP	82.33	"	8.375%	"	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	1.08	"	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	"	8.375%	"	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	\$0.00	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	"	8.375%	"	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 24).
- (2) Multiply the amount of one exemption from Table B, on page 24) 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 24) is \$101.90
- (2) \$19.25 (from Table B, page 24) 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 + \$11.92 = \$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 24) = \$441.70
- (2) \$83.30 (from Table B, page 24) 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)