

# 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-579

Date

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.
- 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					
Single	\$76.90	\$153.85	\$166.65	\$333.30	\$15.40	\$ 4,000.00					
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	36.50
Semimonthly	41.65
Monthly	83.30
Quarterly	250.00
Semiannual	500.00
Annuai	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.

Payroll Period	Adjustment for each federal exemption	_
Weekly	\$ 18.25	
Biweekly =	36.50	Multiply the amount to the left
Semimonthly	39.60	(for 1 exemption) by the
Monthly	79.20	number of exemptions. Add the
Quarterly	237.50	product to the federally
Semiannual	475.00	computed wages after
Annual	950.00	exemptions.
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 examptions) which falls within a wage bracket wages (enter deuterung and scamplions) which make which a wage blocker and adding to this product the given accumulated tax for all lower tax brackets. After aubtracting 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

	If was	ies tra	The A	MOUNT	to be W	ITHKELD is 1	the SUM of:	
	(after deductions and exemptions)		This Amount	,			Excess of Wages (after	
Line No.	At Least	But less than	(tex- lower brackets)	PLUS	This Percent	OF	deductions and exemptions) over this amount	
	Cal. 1	Col. 2	Cal. 3		Col. 4		Cal. 5	
1 2	\$ 0 58	\$58 98	\$ .00 1.73	PLUS	3% 4%	EXCESS OVER	\$ 0 58	
3 4	98 140	140 181	3.35 5.46	:	5% 6%	: :	98 140	
5 6	181 238	238 327	7.88 11.92	:	. 796 8%	:::	161 238	
7	327	AND UP	19.00	•	9.375%		327	

## TABLE II B - BIWEEKLY PAYROLL

1 2	\$ 0 115	\$115 196	\$ .00 3.46	PLUS	3% 4%	EXCESS O	VER	\$ 0 115
3	196 261	281 352	6.69 10.92	-	5% 6%	: :		196 281
5	362 477	477 654	15.77 23.85	:	7% 8%			362 477
. 7	654	AND UP	38.00	٠.*	8.375%			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 11.38	:	5% 6%		•	213 304
5 6	392 517	517 708	17.08 25.83	:	7% 8%	:		392 517
7	708	AND UP	41.17	•	8.375%		•	706

## TABLE II D - MONTHLY PAYROLL

1 2	\$ 0 250	\$250 425	\$ .00 7.50	PLUS	3% 4%	EXCESS OVE	\$ 0 250
3 4	425 608	608 783	14.50 23.67	:	5% 6%		425 608
5 6	783 1,033	1,033 1,417	34.17 51.67	:	7% 8%	: :	783 1,033
7	1,417	AND UP	82.33	•	8.375%		1,417

## **EXACT CALCULATION METHOD**

## TABLE II E - DAILY PAYROLL

		If wages are		The AMOUNT to be WITHHELD is the SUM of:								
Line No.	(after deductions and exemptions)		This Amount					Excess of Wages (after				
	At	But less than Col. 2	(tex- lower brackets) Col. 3	PLUS	Thia Percent	OF		deductions and exemptions) over this amount				
	Col. 1				Col. 4			Col. 5				
1 2	\$0 11.50	\$11.50 19.50	\$ .00 .35	PLUS	396 496	DCESS	OVER	\$ 0 11.50				
3 4	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	1.56 2.38	:	796 896	:	:	36.00 47.50				
7	65.50	AND	3.80	. •	8.375%	•	•	65.50				

#### ANNUAL TAX RATE SCHEDULE

		L WAGES	Т	he ANN	UALIZED	TAX is	the S	UM of:	
		(after deductions and exemptions)						Excess of Taxable Portion	
Line No.	At Least Col. 1		This Amount	PLUS	This Percent	Of	•	of Annualized Pay over this amount	
			Col. 3		Coi. 4			Coi. 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	-	796 896	:	:	9,400 12,400	
7	17,000	AND UP	988.00	:	8.375%	•	4	17,000	

- Step (1) Determine the amount of deduction allowance (from Table A, on
- p (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 perticular 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) × 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) \$85.35 \$58 = \$7.35

  (7) \$7.35 × 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 ctaimed:
  (1) Deduction allowance (from Table A, page 24) = \$166.65
  (2) \$41.65 (from Table B, page 24) × 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 × \$96 (.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

		If wages are (after deductions		MOUNT	to be W	ITHHELD	e the SUM of:
	and exemptions)		This				Excess of Wages (after
Line No.	At Least	But less than	Amount (tax- iower brackets)	PLUS	This Percent	OF	deductions and exemptions) over this amount
	Col. 1	Coi. 2	Col. 3		Col. 4		Col. 5
1 2	\$ 0 58	\$58 98	\$ .00 1.73	PLUS	394 496	EXCESS OM	S 0 58
3 4	98 140	140 181	3.35 5.46		5% 6%	::	98 140
5 6	181 238	238 327	7.88 11.92	:	796 8%	: :	181 238
7	327	AND UP	19.00	•	8.375%		327

## TABLE II B - BIWEEKLY PAYROLL

1 2	\$ G 115	\$115 196	\$ .00 3.46	PLUS	395 496	EXCESS	OVER	£ 0 115
3 4	196 281	281 362	6.69 10.92	:	5% 6%	:	:	196 281
5	362 477	477 654	15.77 23.85	*	796 8%	:	:	362 477
7	654	AND UP	38.00	1	8.375%	•		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	364 392	7.25 11.83	:	5% 6%	: :	213 304
5	392 517	517 708	17.08 25.83		7% 8%	: :	392 517
7	708	AND UP	41.17		8.375%	•	708

## TABLE II D - MONTHLY PAYROLL

1 2	\$ 0 250	\$ 250 425	\$ .00 7.50	PLUS	396 496	EXCESS OVER	\$ 0 250
3	425 608	608 783	14.50 23.67	:	5% 6%	: :	425 608
5 6	783 1,033	1,033 1,417	34.17 51.67	:	796 896	: :	783 1,033
7	1,417	AND UP	82.33	•	8.375%		1,417

## **EXACT CALCULATION METHOD**

#### TABLE II E - DAILY PAYROLL

		es are	The A	MOUN	to be W	THHE	D is t	he SUM o	of:	
	(after deductions and exemptions)		This Amount					Excess Wages (		
Line No.	Least	But less- than Col. 2	st then		PLUS	This Percent	OF		deductions and exemptions) over this amoun	
	Col. 1			Col. 1 Col. 2	Col. 3		Col. 4			Col.
1 2	\$ 0 11.50	\$11.50 19.50	\$ .00 .35	PLUS	3% 4%	EXCESS	OVER	\$ 0 11.5		
3	19.50 28.00	28.00 36.00	.87 1.09		5% 6%	:	:	19.5 28.0		
5	36.00 47.50	47.50 85.50	1.58 2.38		7% 8%	:	:	36.0 47.5		
7	66.50	AND UP	3.80	•	8.375%	•		65.5	0	

## ANNUAL TAX RATE SCHEDULE

		L WAGES	Th	a ANN	UALIZAEI	D TAX is	s the S	SUM of:	
	(after deductions and exemptions)							Excess of Taxable Portion	
Line No.	At Least Col. 1	But less than Col. 2	This Amount	PLUS	This Percent			of Annualized Pay over this amount	
			Col. 3		Col. 4			Col. 5	
1 2	\$0 3,000	\$3,000 5,100	\$0.00 90.00	PLUS	394 496	DICESS	OVER	\$ 0 3,000	
3 4	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	:	796 896	-	:	9,400 12,400	
7	17,000	GNA	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 psyroll 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 psyroll period.

- EXAMPLE 1: (weekly psyroll)
  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) × 2 = \$38.50
  (3) \$101.90 + \$385.0 = \$140.40
  (4) \$400 \$140.40 = \$259.60
  (5) Line 6 of Table II A is applicable (\$259.60 is between \$238 and \$327)
  (5) \$258.60 \$238 = \$21.60
  (7) \$21.60 × 8% (.08) = \$1.73
  (8) \$1.73 + \$11.92 = \$13.65 (New York State tax to be withheld)

- EXAMPLE 2: (mornthly payrosi)
  Mornthly 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
  (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 546 (05) = \$750
  (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 payroli period.

## TABLE II A - WEEKLY PAYROLL

		es are ductions	The A	MOUNT	to be W	THHELD is	the SUM of:
		mptions)	This Amount				Excess of Wages (after
Line No.	At But less teast then		(tax- lower brackets)	PLUS	This Percent	OF	deductions and exemptions) over this amount
	Cot. 1	Col. 2	· Col. 3		Col. 4		Col. 5
1 2	\$ 0 48	\$48 96	\$ .00 0.73	PLUS	1.5% 1.8%	EXCESS OVE	R \$ 0 48
3	96 173	173 250	1.60 3.29	:	2.2% 2.6%	: :	96 173
5	250 327	327 404	5.29 7.60	:	3.0% 3.4%	: :	250 327
7 8	404 481	481 1,154	10.21 13.06	:	3.7% 3.9%	: :	404 481
9	1,154	AND UP	39.31	•	4.0%		1,154

## TABLE II B - BIWEEKLY PAYROLL

1 2	\$ 0 96	\$ 96 192	\$0.60 1.46	PLUS	1.5% 1.8%	EXCESS OVER	. 96
3	192 346 .	346 500	3.19 6.56		2.2% 2.6%	: :	192 346
5	500 654	654 808	10.58 15.19	:	3.0% 3.4%	: :	500 654
7	808 962	962 2,308	20.42 26.12	:	3.7% 3.9%	: :	808 962
9	2,308	AND UP	78.62	•	4.0%		2,308

## TABLE II C - SEMIMONTHLY PAYROLL

1 2	\$ 0 104	\$104 208	\$ .00 1.58	PLUS	1.5% 1.8%	EXCESS OVER	\$ 0 104
3	208 375	375 542	3.46 7.13	:	2.2% 2.6%		208 375
5	542 708	708 875	11.46 16.46	:	3.0% 3.4%	: :	542 708
7 8	875 1,042	1,042 2,500	22.13 28.29	:	3.7% 3.9%		875 1,042
9	2,500	AND UP	85.17		4.0%		2,500

## TABLE II D - MONTHLY PAYROLL

1 2	\$ 0 208	\$208 417	\$ .00 3.17	PLUS	1.5%	EXCESS O	/ER	\$ 0 208
3	417 750	750 1,083	6.92 14.25	:	2.2% 2.6%	:		417 750
5 6	1,083 1,417	1,417 1,750	22.92 32.92	:	3.0% 3.4%	: :		1,083 1,417
7 8	1,750 2,083	2,083 5,000	44.25 56.58	:	3.7% 3.9%	:		1,750 2,083
9	5,000	AND UP	170.33	-	4.0%			5,000

## **EXACT CALCULATION METHOD**

TABLE II E - DAILY PAYROLL

		les 8/9	The A	MOUNT	Γ to be ₩	/ITHHEL	Dist	he SUM of:		
	(after deductions and exemptions)		This Amount					Excess of Wages (after		
Line No.			PLUS	This Percent	OF		deductions and exemptions) over this amount			
	Col. 1	Col. 2	Col. 1 Col. 2	Col. 2	Col. 3		Cal. 4			Col. 5
1 2	\$ .00 9.50	\$ 9.50 19.00	\$ .00 .14	PLUS	1.5% 1.8%	EXCESS	OVER	\$ .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	65.50 81.00	1.06 1.52	:	3.0% 3.4%	:	:	50.00 65.50		
7	81.00 96.00	96.00 231.00	2.05 2.60	:	3.7% 3.9%	:	:	81.00 96.00		
9	231.00	AND UP	7.86	•	4.0%	•	•	231.00		

#### ANNUAL TAX RATE SCHEDULE

		L WAGES	T	he ANN	UALIZED	TAX is	the S	UM of:			
		(after deductions and exemptions)						Excess of Taxable Portion			
Line No.	At Least	But less than Col. 2			This Amount	PLUS	This Percent	OF		of Annualized Pay over this amount	
	Col. 1		Col. 3		Çol. 4			Col	. 5		
- 2	\$ 0 2,500	\$2,500 5,000	\$ .00 38.00	PLUS	1.5% 1.8%	EXCESS	OVER	\$ 2,5	0		
3	5,000 9,000	9,000 13,000	83.00 171.00		2.2% 2.5%	:			000		
5	13,000 17,000	17,000 21,000	275.00 395.00	:	3.0% 3.4%	.:	:	13,0 17,0			
7	21,000 25,000	25,000 80,000	531.00 679.00	:	3.7% 3.9%	:	1 -	21,0 25,0			
9	60,000	AND UP	2,044.00	•	4.0%	•	•	60,0	000		

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

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 examptions 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: (weeltly payroll)
Weekly gross pay of \$200, single with 3 exemptions claimed:
(1) Deduction allowance (from Table A, page 24) = \$82.70
(2) \$19.25 (from Table B, page 24) × 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 × 1.8 % (0.18) = \$.21
(8) \$.21 + \$.73 = \$.94 (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) \$41.85 (from Table B, page 24) x 1 = \$41.85
(3) \$179.15 + \$41.85 = \$220.80
(4) \$500 - \$220.80 = \$279.20
(5) Line 3 of Table II C is applicable (\$279.20 is between \$208 and \$375)
(5) \$279.20 - \$208 = \$71.20
(7) \$71.20 x 2.2% (022) = \$1.57
(8) \$1.57 + \$3.46 = \$5.03 (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

	If was	OR AITS	The A	MOUNT	to be W	THHEL	Dist	he SUM of:	_			
ľ	(after deductions and exemptions)		. This Amount					Excess of Wages (after				
Line No.	At Least	But less: then			At But less (1		PLUS	This Percent	OF		deductions and exemptions) over this amour	
	Col. 1	Col. 1 C	Col. 1	Col. 2	Col. 2	Col. 2	Col. 3		Col. 4			Col. 5
1 2	\$ 0 48	\$48 96	\$ .00 .73	PLUS	1.5% 1.8%	ECESS	OVER	- \$ 0 48				
3 4	96 173	173 250	1.60 3.29	:	2.2% 2.6%	:	:	98 173				
5 6	250 327	327 404	5.29 7.60	:	3.0% 3.4%	:		250 327				
7 8	404 481	481 1,154	10.21 13.06	:	3.7% 3.9%	:		404 481				
9	1,154	AND	39.31	•	4.0%	•	•	1,154				

## TABLE II B - BIWEEKLY PAYROLL

•	\$ 0	106	\$ .00	PLUS	1.5%	EXCESS OVER	\$ 0
ż	96	\$96 192	1.46	1.22	1.8%		96
3	192 346	346 500	3.19 6.58		2.2% 2.6%	: :	192 346
5 6	500 654	654 608	10.58 15.19	:	3.0% 3.4%		500 854
7	908 962	962 2,308	20.42 26.12	:	3.7% 3.9%		808 962
9	2,308	AND	78.62	•	4.0%		2,308

## TABLE II C - SEMIMONTHLY PAYROLL

1 2	\$ 0 104	\$104 208	\$ .00 1.58	PLUS	1.5% 1.8%	EXCESS OVER	\$ 0 104
3 4	208 375	375 542	3.46 7.13	:	2.2% 2.6%	: :	208 375
 5 6	542 708	708 875	11.46 16.46	:	3.0% 3.4%	: :	542 708
7 8	875 1,042	1,042 2,500	22.13 28.29	:	3.7% 3.9%		875 1,042
9	2,500	AND UP	85.17		4.0%	•	2,500

#### TABLE II D - MONTHLY PAYROLL

1 2	\$ 0 208	\$206 417	\$ .00 3.17	PLUS	1.5% 1.8%	EXCESS OVER	\$ 0 208
3	417 750	750 1,083	6.92 14.25	:	2.2% 2.6%	: :	417 750
5 6	1,083 1,417	1,417 1,750	22.92 32.92	:	3.0% 3.4%		1,083 1,417
7 8	1,750 2,083	2,083 5,000	44.25 56.58	:	3.7% 3.9%	: :	1,750 2,083
9	5,000	AND · UP	170.33	•	4.0%	1	5,000

## **EXACT CALCULATION METHOD**

## TARLE ILE - DAILY PAYROLL

	If wag		The A	The AMOUNT to be WITHHELD is the SUM of:						
Line: No.	(after deductions and exemptions)		This Amount				Excess of Wages (after			
	A see a	But less than	(tax- lower brackets)	PLUS	This Percent	OF	deductions and exemptions) over this amount			
	Col. 1	Col. 2	Col. 3		Col. 4		Col. 5			
1 2	s .00 9.50	\$9.50 19.00	\$0.00 .14	PLUS	1.5% 1.8%	EXCESS OV	S .00 9.50			
3 4	19.00 34.50	34.50 50.00	.31 .65	:	2.2% 2.6%	: :	19,00 34,50			
5	50.00 65.50	65.50 61.00	1.06 1.52	:	3.0% 3.4%	: :	50.00 65.50			
7	81.00 96.00	96.00 231.00	2.05 2.80	:	3.7% 3.9%		81.00 96.00			
9	231.00	AND	7.86	-	4.0%	•	231.00			

## ANNUAL TAX RATE SCHEDULE

	II ANNUA		TI	ne ANN	UALIZED	TAX is the	SUM of:	
Line No.	(after deductions and exemptions)						Excess of Taxable Portion	
	At Least	But less than	This Amount	PLUS	This Percent	OF	of Annualized Pay over this amount	
	Col. 1	Col. 2	Col. 3		Col. 4		Col. 5	
1 2	\$ 0 2,500	\$ 2,500 5,000	\$ .00 38.00	PLUS	1.5% 1.8%	EXCESS OVE	8 00 2,500	
3 4	5,000 9,000	9,000 13,000	83.00 171.00	:	2.2% 2.6%		5,000 9,000	
5	13,000 17,000	17,000 21,000	275.00 395.00		3.0% 3.4%		13,000 17,000	
7 8	21,000 25,000	25,000 60,000	531.00 679.00	:	3.7% 3.9%		21,000 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 chained.

  (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% (J022) = \$.98
  (8) \$.98 + \$1.50 = \$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 anothropian payorit period. is used, depending on the applicable payroll period.

## TABLE II A - WEEKLY PAYROLL

_	If wag	es are	The A	MOUNT	to be W	THHEL	D is t	he SUM of:
Line No.	(after deductions and exemptions)		This Amount					Excess of Wages (after
	At Least	But less than		PLUS	This Percent Col. 4	OF		deductions and exemptions) over this amount
	Col. 1	Col. 2						Col. 5
1 2	\$ 0 58	\$58 98	\$ .00 1.73	PLUS	3% 4%	EXCESS	OVER	\$ 0 58
3 4	98 140	140 181	3.35 5.46	:	5% 6%	:	:	98 140
 5 6	181 238	238 327	7.88 11.92	:	7% 8%	:	:	181 238
7	327	AND	19.00	-	8.375%	-	-	327

## TABLE II B - BIWEEKLY PAYROLL

1 2	\$ 0 115	\$115 196	\$ .00 3.46	RLUS	3% 4%	EXCESS OVER	\$ 0 115
3	196 281	281 362	. 6.59 10.92	:	5% 6%		196 281
5 6	362 477	477 654	15.77 23.85	:	7% 8%	-	362 477
7	654	AND UP	38.00		8.375%	•	654

## TABLE II C - SEMIMONTHLY PAYROLL

							T
1 2	\$ 0. 125	\$125 213	\$ .00 3.75	PLUS	3% 4%	EXCESS OVER	\$ 0 125
3 4	213 304	304 392	7.25 11.83	:	5% 6%		213 304
5 6	392 517	517 708	17.08 25.83	:	7% 8%		392 517
7	708	AND UP	41.17		8:375%		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	608 783	14.50 23.67	:	5% 6%	:	:	425 608
	783 1,033	1,033 1,417	34.71 51.67	-	7% 8%	-	:	783 1,033
7	1,417	AND UP	82.33	-	8.375%		•	1,417

## **EXACT CALCULATION METHOD**

## TABLE II E - DAILY PAYROLL

	If wag	<b>es 2/4</b>	The A	MOUNT	to be W	ITHHELD is t		
Line No.	(after deductions and exemptions)		This				Excess of Wages (after	
	At Least	But less than	(tax- lower brackets) Col. 3	PLUS	This Percent Col. 4	OF	deductions and exemptions) over this amount	
	Col. 1	Col. 1 Col. 2					Col. 5	
1 2	\$ 0 11.50	\$11.50 19.50	\$.00 .35	PLUS	3% 4%	EXCESS OVER	\$ 0 11.50	
3 4	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	3.60		8.375%		65.50	

## ANNUAL TAX RATE SCHEDULE

	II ANNUA	L WAGES	T	he ANN	UALIZED	TAX is the S	UM of:	
	(after deductions and examptions)						Excess of Taxable Portion	
Line No.	At Least	But less than	This Amount	PLUS	This Percent	OF	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 6	9,400 12,400	12,400 17,000	410.00 620.00	: .	7% 8%	: :	9,400 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

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) Liaing 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.

(8)

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. Multiply the sum in Step (8) by 15% (.15). The product is the City of Yorkers 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 altowance (from Table A, page 24) = \$76.90

(2) \$19.25 (from Table B, page 24) x 3 = \$57.75

(3) \$78.90 + \$57.75 = \$134.85

(4) \$200 - \$134.85 = \$65.35

(5) Line 2 of Table II A is applicable (\$65.35 is between \$58 and \$98)

(6) \$85.35 - \$58 = \$7.35

(7) \$7.35 x 4% (.04) = \$.29

(8) \$.29 + \$1.73 = \$2.02 (New York State tax to be withheld)

(9) \$2.02 x 15% (.15) = \$.30 (City of Yonkers tax to be withheld)

EXAMPLE 2: (semi-monthly payrolf)
Semimonthly gross pay of \$500, single with 1 exemption claimed:
(1) Deduction allowance (from Table A, page 24) = \$166.55
(2) \$41.85 (from Table B, page 24) × 1 = \$41.65
(3) \$166.65 + \$41.85 = \$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 × 5% (.05) = \$3.94
(8) \$3.94 + \$7.25 = \$11.19 (New York State tax to be withheld)
(9) \$11.19 × 15% (.15) = \$1.68 (City of Yorkers 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

		jes are	The A	MOUNT	to be W	ITHHEL	D is 1	he SUM of:	
Line No.	(after deductions and exemptions)		This Amount			[		Excess of Wages (after	
	At Least	But less than		PLUS	This Percent	OF		deductions and exemptions) over this amount	
	Col. 1	Col. 2						Col. 5	
1 2	\$ 0 58	\$58 98	\$ .00 1.73	PLUS	396 496	EXCESS	OVER	\$ 0 58	
3	98 140	140 181	3.35 5.46	:	5% 6%	:	:	98 140	
5 6	181 238	238 327	7.88 11.92	:	7% 8%		:	181 238	
7	327	AND UP	19.00	•	8.375%	•	•	327	

## TABLE II B - BIWEEKLY PAYROLL

1 2	\$ 0 115	\$115 196	\$ .00 3.46	PLUS	3% 4%	EXCESS OVER	\$ 0 115
3	196 281	281 362	6.69 10.92	:	5% 6%	:::	196 281
5	362 477	477 654	15.77 23.85	:	7% . 8%		362 477
7	654	AND UP	38.00		8.375%		654

## TABLE II C - SEMIMONTHLY PAYROLL

1 2	\$ 0 125	\$125 213	\$ .00 3.75	PLUS	3% 4%	EXCESS OV	ER \$ 0 125
3	213 304	304 392	7.25 11.83	:	5% 6%	: :	213 304
5	392 517	517 708	17.08 25.83	:	7% 8%		392 517
7	708	AND UP	41.17		8.375%		708

#### TABLE II D - MONTHLY PAYROLL

2	\$ 0 250	\$250 425	\$ .00 7.50	PLUS	3% 4%	EXCESS (	PER	\$ 0 250		
3 4	425 608	608 783	14.50 23.67	:	5% 6%	:	:	425 608		
5	783 1,033	1,033 1,417	34.17 51.67	:	7% 8%	:	:	783 1,033		
7	1,417	AND UP	62.33	•	8.375%	•	-	1,417		

## **EXACT CALCULATION METHOD**

#### TABLE ILE - DAILY PAYROLL

		101	JLL 11 L	Un		11000			
Line No.	If wages are (after deductions and exemptions)		The AMOUNT to be WITHHELD is the SUM of:						
			This Amount		,		Excess of Wages (after		
	At Least	But less than	(tax- lower brackets)	PLUS	This Percent	OF	deductions and examptions) over this amount		
	Col.: 1	Col. 2	Col. 3		Col. 4		Col. 5		
1 2	\$ 0 /11.50	\$11.50 19.50	\$ .00 .35	PLUS	3% 4%	EXCESS OVER	\$ 0 11.50		
3 4	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	•	8.375%		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		
	At Least Col. 1	But less than	This Amount	PLUS	This Percent	OF		of Annualized Pey over this amount		
								Col	5	
1 2	\$ 0 3,000	\$3,000 5,100	\$0.00 90.00	PLŅS	- 3% 4%	EXCESS	OVER	\$ 3,00		
3 4	5,100 7,300	7,300 9,400	174.00 284.00	:	5% 6%	:	• •	5,10 7,30		
5	9,400 12,400	12,400 17,000	410.00 620.00	:	7% 8%	:		9,40 12,40		
7	17,000	AND UP	988.00	•	8.375%	•	•	17,00	00	

- 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 Yorkers 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 payroli)

  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) × 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 × 5% (.05) = \$7.50

  (8) \$7.50 + \$14.50 = \$22.00 (New York State tax to be withheld)

  (9) \$22.00 × 15% (.15) = \$3.30 (City of Yonkers tax to be withheld)