Office of the State Comptroller
PAYROLL BULLETIN

Subject	Bulletin No.
Changes in New York State, City of New York and City of Yonkers Withholding Taxes	P-709
	Date
	September 18, 1991

New York State, City of New York and City of Yonkers withholding taxes will change effective in Institution checks dated October 3, 1991 and Administration checks dated October 11, 1991.

The tax charts for New York State, City of New York and City of Yonkers Residents have been changed for both single and married taxpayers.

The deduction allowance and exemption tables have not changed. Also, the City of New York and City of Yonkers Non-Resident tax charts have not changed.

Copies of pages from the revised Tax Booklet (WT-100) are attached.

Questions concerning this Bulletin should be directed to the Planning Office at (518) 474-1330.

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 T-13 - T-14
for City of New York, see pages T-38 - T-39
for the City of Yonkers, see pages T-58 - T-59

TABLE A Deduction Allowance Table

NEW YORK STATE, CITY OF NEW YORK AND CITY OF YONKERS

	Payroll Period					
	Weekly	Biweekly	Semimonthly	Monthly	Daily	Annual
Single	$96.15	$192.30	$208.35	$416.70	$19.25	$ 5,000.00
Married	105.75	211.50	229.15	458.30	21.15	5,500.00

TABLE B Exemption Allowance Table

Based on a full year exemption of $1,000.00

Payroll Period	Amount of one exemption
Weekly	$ 19.25
Biweekly	38.50
Semimonthly	41.65
Monthly	83.30
Quarterly	250.00
Semiannual	500.00
Annual	1,000.00
Daily or miscellaneous	3.85

TABLE C Adjustment For Difference Between Federal and State Exemption Allowances

For employers who elected to use the federal exemption amounts in computing wages after exemptions, the following adjustments correct for the difference between the federal exemption of $2,150 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	$ 22.10
Biweekly	44.20
Semimonthly	47.90
Monthly	95.80
Quarterly	287.50
Semiannual	575.00
Annual	1,150.00
Daily or miscellaneous	4.40

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

NEW YORK STATE
SINGLE

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 T-12 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) At Least	But less than	The AMOUNT to be WITHHELD is the SUM of: 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 2	$ 0 106	$106 154	$ .00 4.23	PLUS "	4% 5%	EXCESS OVER " "	$ 0 106
3 4	154 212	212 250	6.63 10.10	" "	6% 7%	" " " "	154 212
5 6	250 1,731	1,731 1,923	12.79 129.40	" "	7.875% 9.315%	" " " "	250 1,731
7 8	1,923 3,846	3,846 AND UP	147.33 336.08	" "	9.815% 8.375%	" " " "	1,923 3,846

TABLE II B - BIWEEKLY PAYROLL

Line No.	At Least	But less than	This Amount	PLUS	This Percent	OF	Excess over
1 2	$ 0 212	$ 212 308	$ .00 8.46	PLUS "	4% 5%	EXCESS OVER " "	$ 0 212
3 4	308 423	423 500	13.27 20.19	" "	6% 7%	" " " "	308 423
5 6	500 3,462	3,462 3,846	25.58 258.81	" "	7.875% 9.315%	" " " "	500 3,462
7 8	3,846 7,692	7,692 AND UP	294.65 672.15	" "	9.815% 8.375%	" " " "	3,846 7,692

TABLE II C - SEMIMONTHLY PAYROLL

Line No.	At Least	But less than	This Amount	PLUS	This Percent	OF	Excess over
1 2	$ 0 229	$ 229 333	$ .00 9.17	PLUS "	4% 5%	EXCESS OVER " "	$ 0 229
3 4	333 458	458 542	14.38 21.88	" "	6% 7%	" " " "	333 458
5 6	542 3,750	3,750 4,167	27.71 280.38	" "	7.875% 9.315%	" " " "	542 3,750
7 8	4,167 8,333	8,333 AND UP	319.21 728.17	" "	9.815% 8.375%	" " " "	4,167 8,333

TABLE II D - MONTHLY PAYROLL

Line No.	At Least	But less than	This Amount	PLUS	This Percent	OF	Excess over
1 2	$ 0 458	$ 458 667	$ .00 18.33	PLUS "	4% 5%	EXCESS OVER " "	$ 0 458
3 4	667 917	917 1,083	28.75 43.75	" "	6% 7%	" " " "	667 917
5 6	1,083 7,500	7,500 8,333	55.42 560.75	" "	7.875% 9.315%	" " " "	1,083 7,500
7 8	8,333 16,667	16,667 AND UP	638.42 1,456.33	" "	9.815% 8.375%	" " " "	8,333 16,667

EXACT CALCULATION METHOD

TABLE II E - DAILY PAYROLL

Line No.	If wages are (after deductions and exemptions) At Least	But less than	The AMOUNT to be WITHHELD is the SUM of: This Amount (tax-lower brackets)	PLUS	This Percent	OF	Excess of Wages (afte deductions a exemptions over this amo
	Col. 1	Col. 2	Col. 3		Col. 4		Col. 5
1 2	$ 0 21	$21 31	$ .00 .85	PLUS "	4% 5%	EXCESS OVER " "	$ 0 21
3 4	31 42	42 50	1.33 2.02	" "	6% 7%	" " " "	31 42
5 6	50 346	346 385	2.56 25.88	" "	7.875% 9.315%	" " " "	50 346
7 8	385 769	769 AND UP	29.47 67.22	" "	9.815% 8.375%	" " " "	385 769

ANNUAL TAX RATE SCHEDULE

Line No.	If ANNUAL WAGES (after deductions and exemptions) At Least	But less than	The ANNUALIZED TAX is the SUM of: This Amount	PLUS	This Percent	OF	Excess of Taxable Portic of Annualize Pay over thi amount
	Col. 1	Col. 2	Col. 3		Col. 4		Col. 5
1 2	$ 0 5,500	$ 5,500 8,000	$ .00 220.00	PLUS "	4% 5%	EXCESS OVER " "	$ 0 5,500
3 4	8,000 11,000	11,000 13,000	345.00 525.00	" "	6% 7%	" " " "	8,000 11,000
5 6	13,000 90,000	90,000 100,000	665.00 6,729.00	" "	7.875% 9.315%	" " " "	13,000 90,000
7 8	100,000 200,000	200,000 AND UP	7,661.00 17,476.00	" "	9.815% 8.375%	" " " "	100,000 200,000

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 T-12).
(2) Multiply the amount of one exemption (from Table B, on page T-12) by the number of exemptions claimed.
(3) Add the amount of deductions obtained in Step (1) to the amount o exemptions obtained in Step (2).
(4) Subtract the amount of deductions and exemptions obtained in Ste (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 th particular payroll period.

EXAMPLE 1: (weekly payroll)
Weekly gross pay of $400, single with 3 exemptions claimed:
(1) Deduction allowance (from Table A, page T-12) = $96.15
(2) $19.25 (from Table B, page T-12) × 3 = $57.75
(3) $96.15 + $57.75 = $153.90
(4) $400 − $153.90 = $246.10
(5) Line 4 of Table II A is applicable ($246.10 is between $212 and $250)
(6) $246.10 − $212 = $34.10
(7) $34.10 × 7% (.07) = $2.39
(8) $2.39 + $10.10 = $12.49 (New York State tax to be withheld)

EXAMPLE 2: (semimonthly payroll)
Semimonthly gross pay of $5,000, single with 1 exemption claimed:
(1) Deduction allowance (from Table A, page T-12) = $208.35
(2) $41.65 (from Table B, page T-12) × 1 = $41.65
(3) $208.35 + $41.65 = $250.00
(4) $5,000 − $250 = $4,750
(5) Line 7 of Table II C is applicable ($4,750 is between $4,167 and $8,333)
(6) $4,750 − $4,167 = $583
(7) $583 × 9.815% (.09815) = $57.22
(8) $57.22 + $319.21 = $376.43 (New York State tax to be withheld)

NEW YORK STATE
MARRIED

…hod II

…ethod is based upon applying a given percentage to the portion of the …ages (after deductions and exemptions) which falls within a wage bracket …nd adding to this product the given accumulated tax for all lower tax …rackets. After subtracting the amount of deductions (from Table A) and the …mount of exemptions (from Table B) on page T-12 one of the following tables … used, depending on the applicable payroll period.

TABLE II A - WEEKLY PAYROLL

Line No.	If wages are (after deductions and exemptions) At Least	But less than	The AMOUNT to be WITHHELD is the SUM of: 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	$ 106	$ .00	PLUS	4%	EXCESS OVER	$ 0
2	106	154	4.23	"	5%	" "	106
3	154	212	6.63	"	6%	" "	154
4	212	250	10.10	"	7%	" "	212
5	250	1,731	12.79	"	7.875%	" "	250
6	1,731	1,923	129.40	"	9.315%	" "	1,731
7	1,923	3,846	147.33	"	9.815%	" "	1,923
8	3,846	AND UP	336.08	"	8.375%	" "	3,846

TABLE II B - BIWEEKLY PAYROLL

	$ 0	$ 212	$ .00	PLUS	4%	EXCESS OVER	$ 0
	212	308	8.46	"	5%	" "	212
	308	423	13.27	"	6%	" "	308
4	423	500	20.19	"	7%	" "	423
5	500	3,462	25.58	"	7.875%	" "	500
6	3,462	3,846	258.81	"	9.315%	" "	3,462
7	3,846	7,692	294.65	"	9.815%	" "	3,846
8	7,692	AND UP	672.15	"	8.375%	" "	7,692

TABLE II C - SEMIMONTHLY PAYROLL

1	$ 0	$ 229	$ .00	PLUS	4%	EXCESS OVER	$ 0
2	229	333	9.17	"	5%	" "	229
3	333	458	14.38	"	6%	" "	333
4	458	542	21.88	"	7%	" "	458
5	542	3,750	27.71	"	7.875%	" "	542
6	3,750	4,167	280.38	"	9.315%	" "	3,750
7	4,167	8,333	319.21	"	9.815%	" "	4,167
8	8,333	AND UP	728.17	"	8.375%	" "	8,333

TABLE II D - MONTHLY PAYROLL

1	$ 0	$ 458	$ .00	PLUS	4%	EXCESS OVER	$ 0
2	458	667	18.33	"	5%	" "	458
	667	917	26.75	"	6%	" "	667
	917	1,083	43.75	"	7%	" "	917
5	1,083	7,500	55.42	"	7.875%	" "	1,083
6	7,500	8,333	560.75	"	9.315%	" "	7,500
7	8,333	16,667	638.42	"	9.815%	" "	8,333
8	16,667	AND UP	1,456.33	"	8.375%	" "	16,667

EXACT CALCULATION METHOD

TABLE II E - DAILY PAYROLL

Line No.	If wages are (after deductions and exemptions) At Least	But less than	The AMOUNT to be WITHHELD is the SUM of: 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	$21	$ .00	PLUS	4%	EXCESS OVER	$ 0
2	21	31	.85	"	5%	" "	21
3	31	42	1.33	"	6%	" "	31
4	42	50	2.02	"	7%	" "	42
5	50	346	2.56	"	7.875%	" "	50
6	346	385	25.88	"	9.315%	" "	346
7	385	769	29.47	"	9.815%	" "	385
8	769	AND UP	67.22	"	8.375%	" "	769

ANNUAL TAX RATE SCHEDULE

Line No.	If ANNUAL WAGES (after deductions and exemptions) At Least	But less than	The ANNUALIZED TAX is the SUM of: 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	$ 5,500	$ 0.00	PLUS	4%	EXCESS OVER	$ 0
2	5,500	8,000	220.00	"	5%	" "	5,500
3	8,000	11,000	345.00	"	6%	" "	8,000
4	11,000	13,000	525.00	"	7%	" "	11,000
5	13,000	90,000	665.00	"	7.875%	" "	13,000
6	90,000	100,000	6,729.00	"	9.315%	" "	90,000
7	100,000	200,000	7,661.00	"	9.815%	" "	100,000
8	200,000	AND UP	17,476.00	"	8.375%	" "	200,000

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 T-12).
(2) Multiply the amount of one exemption (from Table B, on page T-12) 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 $800, married with 2 exemptions claimed:
(1) Deduction allowance (from Table A, page T-12) = $105.75
(2) $19.25 (from Table B, page T-12) × 2 = $38.50
(3) $105.75 + $38.50 = $144.25
(4) $800 − $144.25 = $655.75
(5) Line 5 of Table II A is applicable ($655.75 is between $250 and $1,731)
(6) $655.75 − $250 = $405.75
(7) $405.75 × 7.875% (.07875) = $31.95
(8) $31.95 + $12.79 = $44.74 (New York State tax to be withheld)

EXAMPLE 2: (monthly payroll)
Monthly gross pay of $9,000, married with 1 exemption claimed:
(1) Deduction allowance (from Table A, page T-12) = $458.30
(2) $83.30 (from Table B, page T-12) × 1 = $83.30
(3) $458.30 + $83.30 = $541.60
(4) $9,000 − $541.60 = $8,458.40
(5) Line 7 of Table II D is applicable ($8,458.40 is between $8,333 and $16,667)
(6) $8,458.40 − $8,333 = $125.40

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 T-12 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) At Least	But less than	The AMOUNT to be WITHHELD is the SUM of: 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	$154	$ .00	PLUS	2.20%	EXCESS OVER	$ 0
2	154	167	3.38	"	3.08%	" "	154
3	167	288	3.81	"	3.63%	" "	167
4	288	481	8.19	"	4.35%	" "	288
5	481	1,154	16.56	"	4.57%	" "	481
6	1,154	AND UP	47.33	"	4.68%	" "	1,154

TABLE II B - BIWEEKLY PAYROLL

1	$ 0	$308	$ .00	PLUS	2.20%	EXCESS OVER	$ 0
2	308	335	6.77	"	3.08%	" "	308
	335	577	7.62	"	3.63%	" "	335
4	577	962	16.38	"	4.35%	" "	577
5	962	2,308	33.12	"	4.57%	" "	962
6	2,308	AND UP	94.65	"	4.68%	" "	2,308

TABLE II C - SEMIMONTHLY PAYROLL

1	$ 0	$333	$ .00	PLUS	2.20%	EXCESS OVER	$ 0
2	333	363	7.33	"	3.08%	" "	333
3	363	625	8.25	"	3.63%	" "	363
4	625	1,042	17.75	"	4.35%	" "	625
5	1,042	2,500	35.88	"	4.57%	" "	1,042
6	2,500	AND UP	102.54	"	4.68%	" "	2,500

TABLE II D - MONTHLY PAYROLL

1	$ 0	$667	$.00	PLUS	2.20%	EXCESS OVER	$ 0
2	667	725	14.67	"	3.08%	" "	667
3	725	1,250	16.50	"	3.63%	" "	725
4	1,250	2,083	35.50	"	4.35%	" "	1,250
	2,083	5,000	71.75	"	4.57%	" "	2,083
	5,000	AND UP	205.06	"	4.68%	" "	5,000

EXACT CALCULATION METHOD

TABLE II E - DAILY PAYROLL

Line No.	If wages are (after deductions and exemptions) At Least	But less than	The AMOUNT to be WITHHELD is the SUM of: 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	$31.00	$ .00	PLUS	2.20%	EXCESS OVER	$ .00
2	31.00	33.50	.68	"	3.08%	" "	31.00
3	33.50	57.50	.76	"	3.63%	" "	33.50
4	57.50	96.00	1.63	"	4.35%	" "	57.50
5	96.00	231.00	3.30	"	4.57%	" "	96.00
6	231.00	AND UP	9.47	"	4.68%	" "	231.00

ANNUAL TAX RATE SCHEDULE

Line No.	If annual wages are (after deductions and exemptions) At Least	But less than	The ANNUALIZED TAX is the SUM of: 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	$8,000	$ .00	PLUS	2.20%	EXCESS OVER	$ 0
2	8,000	8,700	176.00	"	3.08%	" "	8,000
3	8,700	15,000	198.00	"	3.63%	" "	8,700
4	15,000	25,000	426.00	"	4.35%	" "	15,000
5	25,000	60,000	861.00	"	4.57%	" "	25,000
6	60,000	AND UP	2,461.00	"	4.68%	" "	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 T-12).

(2) Multiply the amount of one exemption (from Table B, on page T-12) 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 $500, single with 3 exemptions claimed:

(1) Deduction allowance (from Table A, page T-12) = $96.15
(2) $19.25 (from Table B, page T-12) × 3 = $57.75
(3) $96.15 + $57.75 = $153.90
(4) $500 - $153.90 = $346.10
(5) Line 4 of Table II A is applicable ($346.10 is between $288 and $481)
(6) $346.10 - $288 = $58.10
(7) $58.10 × 4.35% (.0435) = $2.53
(8) $2.53 + $8.19 = $10.72 (City of New York tax to be withheld)

EXAMPLE 2: (semimonthly payroll)

Semimonthly gross pay of $750, single with 1 exemption claimed:

(1) Deduction allowance (from Table A, page T-12) = $208.35
(2) $41.65 (from Table B, page T-12) × 1 = $41.65
(3) $208.35 + $41.65 = $250.00
(4) $750 - $250 = $500
(5) Line 3 of Table II C is applicable ($500 is between $363 and $625)
(6) $500 - $363 = $137
(7) $137 × 3.63% (.0363) = $4.97
(8) $4.97 + $8.25 = $13.22 (City of New York tax to be withheld)

CITY OF NY — RESIDENT TAX
MARRIED

ethod 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 T-12 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) At Least	But less than	The AMOUNT to be WITHHELD is the SUM of: 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	$154	$ .00	PLUS	2.20%	EXCESS OVER	$ 0
2	154	167	3.38	"	3.08%	" "	154
3	167	288	3.81	"	3.63%	" "	167
4	288	481	8.19	"	4.35%	" "	288
5	481	1,154	16.56	"	4.57%	" "	481
6	1,154	AND UP	47.33	"	4.68%	" "	1,154

TABLE II B - BIWEEKLY PAYROLL

1	$ 0	$308	$.00	PLUS	2.20%	EXCESS OVER	$ 0
2	308	335	6.77	"	3.08%	" "	308
3	335	577	7.62	"	3.63%	" "	335
4	577	962	16.38	"	4.35%	" "	577
5	962	2,308	33.12	"	4.57%	" "	962
6	2,308	AND UP	94.65	"	4.68%	" "	2,308

TABLE II C - SEMIMONTHLY PAYROLL

1	$ 0	$333	$.00	PLUS	2.20%	EXCESS OVER	$ 0
2	333	363	7.33	"	3.08%	" "	333
3	363	625	8.25	"	3.63%	" "	363
4	625	1,042	17.75	"	4.35%	" "	625
5	1,042	2,500	35.88	"	4.57%	" "	1,042
6	2,500	AND UP	102.54	"	4.68%	" "	2,500

TABLE II D - MONTHLY PAYROLL

1	$ 0	$667	$.00	PLUS	2.20%	EXCESS OVER	$ 0
2	667	725	14.67	"	3.08%	" "	667
3	725	1,250	16.50	"	3.63%	" "	725
4	1,250	2,083	35.50	"	4.35%	" "	1,250
5	2,083	5,000	71.75	"	4.57%	" "	2,083
6	5,000	AND UP	206.08	"	4.68%	" "	5,000

EXACT CALCULATION METHOD

TABLE II E - DAILY PAYROLL

Line No.	If wages are (after deductions and exemptions) At Least	But less than	The AMOUNT to be WITHHELD is the SUM of: 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	$31.00	$ .00	PLUS	2.20%	EXCESS OVER	$ .00
2	31.00	33.50	.68	"	3.08%	" "	31.00
3	33.50	57.50	.76	"	3.63%	" "	33.50
4	57.50	96.00	1.63	"	4.35%	" "	57.50
5	96.00	231.00	3.30	"	4.57%	" "	96.00
6	231.00	AND UP	9.47	"	4.68%	" "	231.00

ANNUAL TAX RATE SCHEDULE

Line No.	If annual wages are (after deductions and exemptions) At Least	But less than	The ANNUALIZED TAX is the SUM of: 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	$8,000	$ .00	PLUS	2.20%	EXCESS OVER	$ 0
2	8,000	8,700	176.00	"	3.08%	" "	8,000
3	8,700	15,000	198.00	"	3.63%	" "	8,700
4	15,000	25,000	426.00	"	4.35%	" "	15,000
5	25,000	60,000	881.00	"	4.57%	" "	25,000
6	60,000	AND UP	2,461.00	"	4.68%	" "	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 T-12).

(2) Multiply the amount of one exemption (from Table B, on page T-12) 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 $800, with 3 exemptions claimed:
(1) Deduction allowance (from Table A, page T-12) = $105.75
(2) $19.25 (from Table B, page T-12) × 3 = $57.75
(3) $105.75 + $57.75 = $163.50
(4) $800 – $163.50 = $636.50
(5) Line 5 of Table II A is applicable ($636.50 is between $481 and $1,154)
(6) $636.50 – $481 = $155.50
(7) $155.50 × 4.57% (.0457) = $7.11
(8) $7.11 + $16.56 = $23.67 (City of New York tax to be withheld)

EXAMPLE 2: (monthly payroll)
Monthly gross pay of $4,000, with 1 exemption claimed:
(1) Deduction allowance (from Table A, page T-12) = $458.30
(2) $83.30 (from Table B, page T-12) × 1 = $83.30
(3) $458.30 + $83.30 = $541.60
(4) $4,000 – $541.60 = $3,458.40
(5) Line 5 of Table II D is applicable ($3,458.40 is between $2,083 and $5,000)
(6) $3,458.40 – $2,083 = $1,375.40
(7) $1,375.40 × 4.57% (.0457) = $62.86
(8) $62.86 + $71.75 = $134.61 (City of New York tax to be withheld)

CITY OF NY - NONRESIDENT EARNINGS TAX

Method VII

EXACT CALCULATION METHOD

For employees residing outside the City of New York who earn wages in New York City that are payable by an employer maintaining an officer or transacting business within the State of New York.

This method is based upon applying the tax rate (0.45%) to the portion of wages after the allowed exclusion. It includes a provision for no withholding below an indicated amount of pay.

TABLE II A - WEEKLY PAYROLL

Line No.	If Wages are At Least	But Less Than	Exemption
	Col.1	Col.2	Col.3
1	$ 0	$ 78	No Tax Withheld
2	78	192	$ 58
3	192	385	38
4	385	577	19
5	577	And Up	0

TABLE II B - BIWEEKLY PAYROLL

1	$ 0	$ 145	No Tax Withheld
2	145	385	$115
3	385	769	77
4	769	1,154	38
5	1,154	And Up	0

TABLE II C - SEMIMONTHLY PAYROLL

1	$ 0	$ 155	No Tax Withheld
2	155	417	$125
3	417	833	83
4	833	1,250	42
5	1,250	And Up	0

TABLE II D - MONTHLY PAYROLL

1	$ 0	$ 280	No Tax Withheld
2	280	833	$250
3	833	1,667	167
4	1,667	2,500	83
5	2,500	And Up	0

TABLE II E - DAILY PAYROLL

1	$ 0	$ 22	No Tax Withheld
2	22	38	$ 12
3	38	77	8
4	77	115	4
5	115	And Up	0

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

Step (1) Using the proper table in the Table II series (depending on the particular payroll period) find the applicable line on which the amount of gross wages are located on columns 1 and 2.

NOTE: If the gross wages are located on line 1, there is no tax to be withheld. No further steps are necessary.

(2) If the gross wages are located on any of lines 2, 3, 4, or 5, subtract the exemption amount in column 3 of the applicable line from gross wages.

(3) Multiply the remainder obtained in Step (2) by 0.45% (.0045).

EXAMPLE 1: (Weekly payroll)

Weekly gross pay of $75:
(1) The wages are located on line 1. There is no tax to be withheld.

EXAMPLE 2: (Weekly payroll)

Weekly gross pay of $200:
(1) Line 3 of Table II A is applicable.
(2) $200 - $38 = $162
(3) $162 x 0.45% (.0045) = $0.73 (tax to be withheld)

EXAMPLE 3: (Semimonthly payroll)

Semimonthly gross pay of $400:
(1) Line 2 of Table II C is applicable
(2) $400 - $125 = $275
(3) $275 x 0.45% (.0045) = $1.24 (tax to be withheld)

CITY OF YONKERS
SINGLE

thod 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 T-12 one of the following tables is used, depending on the applicable payroll period. The City of Yonkers withholding tax is 15% of the tax calculated in the tables.

TABLE II A - WEEKLY PAYROLL

Line No.	If wages are (after deductions and exemptions) At Least	But less than	The AMOUNT to be WITHHELD is the SUM of: 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	$ 106	$ .00	PLUS	4%	EXCESS OVER	$ 0
2	106	154	4.23	"	5%	" "	106
3	154	212	6.63	"	6%	" "	154
4	212	250	10.10	"	7%	" "	212
5	250	1,731	12.79	"	7.875%	" "	250
6	1,731	1,923	129.40	"	9.315%	" "	1,731
7	1,923	3,846	147.33	"	9.815%	" "	1,923
8	3,846	AND UP	336.08	"	8.375%	" "	3,846

TABLE II B - BIWEEKLY PAYROLL

1	$ 0	$ 212	$ .00	PLUS	4%	EXCESS OVER	$ 0
2	212	308	8.46	"	5%	" "	212
3	308	423	13.27	"	6%	" "	308
4	423	500	20.19	"	7%	" "	423
5	500	3,462	25.58	"	7.875%	" "	500
6	3,462	3,846	258.81	"	9.315%	" "	3,462
7	3,846	7,692	294.65	"	9.815%	" "	3,846
8	7,692	AND UP	672.15	"	8.375%	" "	7,692

TABLE II C - SEMIMONTHLY PAYROLL

1	$ 0	$ 229	$ .00	PLUS	4%	EXCESS OVER	$ 0
2	229	333	9.17	"	5%	" "	229
3	333	458	14.38	"	6%	" "	333
4	458	542	21.88	"	7%	" "	458
5	542	3,750	27.71	"	7.875%	" "	542
6	3,750	4,167	280.38	"	9.315%	" "	3,750
7	4,167	8,333	319.21	"	9.815%	" "	4,167
8	8,333	AND UP	728.17	"	8.375%	" "	8,333

TABLE II D - MONTHLY PAYROLL

1	$ 0	$ 458	$ .00	PLUS	4%	EXCESS OVER	$ 0
2	458	667	18.33	"	5%	" "	458
3	667	917	28.75	"	6%	" "	667
4	917	1,083	43.75	"	7%	" "	917
5	1,083	7,500	55.42	"	7.875%	" "	1,083
6	7,500	8,333	560.75	"	9.315%	" "	7,500
7	8,333	16,667	638.42	"	9.815%	" "	8,333
8	16,667	AND UP	1,456.33	"	8.375%	" "	16,667

EXACT CALCULATION METHOD

TABLE II E - DAILY PAYROLL

Line No.	If wages are (after deductions and exemptions) At Least	But less than	The AMOUNT to be WITHHELD is the SUM of: 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	$21	$ .00	PLUS	4%	EXCESS OVER	$ 0
2	21	31	.85	"	5%	" "	21
3	31	42	1.33	"	6%	" "	31
4	42	50	2.02	"	7%	" "	42
5	50	346	2.56	"	7.875%	" "	50
6	346	385	25.88	"	9.315%	" "	346
7	385	769	29.47	"	9.815%	" "	385
8	769	AND UP	67.22	"	8.375%	" "	769

ANNUAL TAX RATE SCHEDULE

Line No.	If ANNUAL WAGES (after deductions and exemptions) At Least	But less than	The ANNUALIZED TAX is the SUM of: 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	$ 5,500	$ .00	PLUS	4%	EXCESS OVER	$ 0
2	5,500	8,000	220.00	"	5%	" "	5,500
3	8,000	11,000	345.00	"	6%	" "	8,000
4	11,000	13,000	525.00	"	7%	" "	11,000
5	13,000	90,000	665.00	"	7.875%	" "	13,000
6	90,000	100,000	6,729.00	"	9.315%	" "	90,000
7	100,000	200,000	7,661.00	"	9.815%	" "	100,000
8	200,000	AND UP	17,476.00	"	8.375%	" "	200,000

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 T-12).

(2) Multiply the amount of one exemption (from Table B, on page T-12) 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, single with 3 exemptions claimed:

(1) Deduction allowance (from Table A, page T-12) = $96.15
(2) $19.25 (from Table B, page T-12) × 3 = $57.75
(3) $96.15 + $57.75 = $153.90
(4) $400 − $153.90 = $246.10
(5) Line 4 of Table II A is applicable ($246.10 is between $212 and $250)
(6) $246.10 − $212 = $34.10
(7) $34.10 × 7% (.07) = $2.39
(8) $2.39 + $10.10 = $12.49 (New York State tax to be withheld)
(9) $12.49 × 15% (.15) = $1.87 (City of Yonkers tax to be withheld)

EXAMPLE 2: (semimonthly payroll)

Semimonthly gross pay of $5,000, single with 1 exemption claimed:

(1) Deduction allowance (from Table A, page T-12) = $208.35
(2) $41.65 (from Table B, page T-12) × 1 = $41.65
(3) $208.35 + $41.65 = $250.00
(4) $5,000 − $250 = $4,750
(5) Line 7 of Table II C is applicable ($4,750 is between $4,167 and $8,333)
(6) $4,750 − $4,167 = $583
(7) $583 × 9.815% (.09815) = $57.22
(8) $57.22 + $319.21 = $376.43 (New York State tax to be withheld)
(9) $376.43 × 15% (.15) = $56.46 (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 T-12 one of the following tables is used, depending on the applicable payroll period. The City of Yonkers withholding tax is 15% of the tax calculated in the tables.

TABLE II A - WEEKLY PAYROLL

Line No.	If wages are (after deductions and exemptions) At Least	But less than	The AMOUNT to be WITHHELD is the SUM of: 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	$ 106	$ .00	PLUS	4%	EXCESS OVER	$ 0
2	106	154	4.23	"	5%	" "	106
3	154	212	6.63	"	6%	" "	154
4	212	250	10.10	"	7%	" "	212
5	250	1,731	12.79	"	7.875%	" "	250
6	1,731	1,923	129.40	"	9.315%	" "	1,731
7	1,923	3,846	147.33	"	9.815%	" "	1,923
8	3,846	AND UP	336.08	"	8.375%	" "	3,846

TABLE II B - BIWEEKLY PAYROLL

1	$ 0	$ 212	$ .00	PLUS	4%	EXCESS OVER	$ 0
2	212	308	8.46	"	5%	" "	212
	308	423	13.27	"	6%	" "	308
	423	500	20.19	"	7%	" "	423
5	500	3,462	25.58	"	7.875%	" "	500
6	3,462	3,846	258.81	"	9.315%	" "	3,462
7	3,846	7,692	294.65	"	9.815%	" "	3,846
8	7,692	AND UP	672.15	"	8.375%	" "	7,692

TABLE II C - SEMIMONTHLY PAYROLL

1	$ 0	$ 229	$ .00	PLUS	4%	EXCESS OVER	$ 0
2	229	333	9.17	"	5%	" "	229
3	333	458	14.38	"	6%	" "	333
4	458	542	21.88	"	7%	" "	458
5	542	3,750	27.71	"	7.875%	" "	542
6	3,750	4,167	280.38	"	9.315%	" "	3,750
7	4,167	8,333	319.21	"	9.815%	" "	4,167
8	8,333	AND UP	728.17	"	8.375%	" "	8,333

TABLE II D - MONTHLY PAYROLL

1	$ 0	$ 458	$ .00	PLUS	4%	EXCESS OVER	$ 0
[illegible]	458	667	18.33	"	5%	" "	458
[illegible]	667	917	28.75	"	6%	" "	667
[illegible]	917	1,083	43.75	"	7%	" "	917
	1,083	7,500	55.42	"	7.875%	" "	1,083
	7,500	8,333	560.75	"	9.315%	" "	7,500
7	8,333	16,667	638.42	"	9.815%	" "	8,333
8	16,667	AND UP	1,456.33	"	8.375%	" "	16,667

EXACT CALCULATION METHOD

TABLE II E - DAILY PAYROLL

Line No.	If wages are (after deductions and exemptions) At Least	But less than	The AMOUNT to be WITHHELD is the SUM of: 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	$21	$ .00	PLUS	4%	EXCESS OVER	$ 0
2	21	31	.85	"	5%	" "	21
3	31	42	1.33	"	6%	" "	31
4	42	50	2.02	"	7%	" "	42
5	50	346	2.56	"	7.875%	" "	50
6	346	385	25.88	"	9.315%	" "	346
7	385	769	29.47	"	9.815%	" "	385
8	769	AND UP	67.22	"	8.375%	" "	769

ANNUAL TAX RATE SCHEDULE

Line No.	If ANNUAL WAGES (after deductions and exemptions) At Least	But less than	The ANNUALIZED TAX is the SUM of: 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	$ 5,500	$ 0.00	PLUS	4%	EXCESS OVER	$ 0
2	5,500	8,000	220.00	"	5%	" "	5,500
3	8,000	11,000	345.00	"	6%	" "	8,000
4	11,000	13,000	525.00	"	7%	" "	11,000
5	13,000	90,000	665.00	"	7.875%	" "	13,000
6	90,000	100,000	6,729.00	"	9.315%	" "	90,000
7	100,000	200,000	7,661.00	"	9.815%	" "	100,000
8	200,000	AND UP	17,476.00	"	8.375%	" "	200,000

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 T-12).
(2) Multiply the amount of one exemption (from Table B, on page T-12) 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 $800, married with 2 exemptions claimed:
(1) Deduction allowance (from Table A, page T-12) is $105.75
(2) $19.25 (from Table B, page T-12) × 2 = $38.50
(3) $105.75 + $38.50 = $144.25
(4) $800 − $144.25 = $655.75
(5) Line 5 of Table II A is applicable ($655.75 is between $250 and $1,731)
(6) $655.75 − $250 = $405.75
(7) $405.75 × 7.875% (.07875) = $31.95
(8) $31.95 + $12.79 = $44.74 (New York State tax to be withheld)
(9) $44.74 × 15% (.15) = $6.71 (City of Yonkers tax to be withheld)

EXAMPLE 2: (monthly payroll)
Monthly gross pay of $9,000, married with 1 exemption claimed:
(1) Deduction allowance (from Table A, page T-12) = $458.30
(2) $83.30 (from Table B, page T-12) × 1 = $83.30
(3) $458.30 + $83.30 = $541.60
(4) $9,000 − $541.60 = $8,458.40
(5) Line 7 of Table II D is applicable ($8,458.40 is between $8,333 and $16,667)
(6) $8,458.40 − $8,333 = $125.40
(7) $125.40 × 9.815% (.09815) = $12.31
(8) $12.31 + $638.42 = $650.73 (New York State tax to be withheld)
(9) $650.73 × 15% (.15) = $97.61 (City of Yonkers tax to be withheld)

CITY OF YONKERS - NONRESIDENT EARNINGS TAX

Method VII

EXACT CALCULATION METHOD

For employees residing outside the City of Yonkers who earn wages in Yonkers that are payable by an employer maintaining an office or transacting business within the State of New York.

This method is based upon applying the tax rate (0.50%) to the portion of wages after the allowed exclusion. It includes a provision for no withholding below an indicated amount of pay.

TABLE II A - WEEKLY PAYROLL

Line No.	If Wages are At Least Col.1	But Less Than Col.2	Exemption Col.3
1	$ 0	$ 77	No Tax Withheld
2	77	193	$ 58
3	193	385	38
4	385	577	19
5	577	And Up	0

TABLE II B - BIWEEKLY PAYROLL

1	$ 0	$ 154	No Tax Withheld
2	154	385	$115
3	385	769	77
4	769	1,154	38
5	1,154	And Up	0

TABLE II C - SEMIMONTHLY PAYROLL

1	$ 0	$ 167	No Tax Withheld
2	167	417	$125
3	417	833	83
4	833	1,250	42
5	1,250	And Up	0

TABLE II D - MONTHLY PAYROLL

1	$ 0	$ 334	No Tax Withheld
2	334	833	$250
3	833	1,667	167
4	1,667	2,500	83
5	2,500	And Up	0

TABLE II E - DAILY PAYROLL

1	$ 0	$ 16	No Tax Withheld
2	16	38	$ 12
3	38	77	8
4	77	115	4
5	115	And Up	0

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

Step (1) Using the proper table in the Table II series (depending on the particular payroll period) find the applicable line on which the amount of gross wages are located on columns 1 and 2.

NOTE: If the gross wages are located on line 1, there is no tax to be withheld. No further steps are necessary.

(2) If the gross wages are located on any of lines 2, 3, 4, or 5, subtract the exemption amount in column 3 of the applicable line from gross wages.

(3) Multiply the remainder obtained in Step (2) by 0.50% (.005).

EXAMPLE 1: (Weekly payroll)

Weekly gross pay of $75:

(1) The wages are located on line 1. There is no tax to be withheld.

EXAMPLE 2: (Weekly payroll)

Weekly gross pay of $200:

(1) Line 3 of Table II A is applicable.

(2) $200 - $38 = $162

(3) $162 x 0.50% (.005) = $0.81 (Tax to be withheld)

EXAMPLE 3: (Semimonthly payroll)

Semimonthly gross pay of $400:

(1) Line 2 of Table II C is applicable

(2) $400 - $125 = $275

(3) $275 x 0.50% (.005) = $1.38 (Tax to be withheld)