



Office of the State Comptroller
PAYROLL BULLETIN

Subject Changes In New York State and City of Yonkers Withholding Taxes	Bulletin No. P-732
	Date June 3, 1992

New York State and City of Yonkers Withholding Taxes will change effective in Administration checks dated July 1, 1992 and Institution checks dated July 9, 1992.

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

The deduction allowance and exemption tables have not changed. Also, 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) 486-3066.

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

<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 \$2,300 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	\$ 25.00	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	50.00	
Semimonthly	54.15	
Monthly	108.30	
Quarterly	325.00	
Semiannual	650.00	
Annual	1,300.00	
Daily or miscellaneous	5.00	

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)		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	\$108	\$0.00	PLUS	4%	EXCESS OVER	\$ 0
2	108	154	4.23	"	5%	"	108
3	154	212	6.83	"	6%	"	154
4	212	250	10.10	"	7%	"	212
5	250	1,731	12.78	"	7.875%	"	250
6	1,731	1,923	129.40	"	9.315%	"	1,731
7	1,923	2,885	147.33	"	9.815%	"	1,923
8	2,885	AND UP	241.71	"	9.375%	"	2,885

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	\$212	\$ 0.00	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	5,789	294.65	"	9.815%	"	3,846
8	5,789	AND UP	483.42	"	9.375%	"	5,789

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	\$229	\$ 0.00	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	6,250	319.21	"	9.815%	"	4,167
8	6,250	AND UP	523.71	"	9.375%	"	6,250

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	\$458	\$ 0.00	PLUS	4%	EXCESS OVER	\$ 0
2	458	867	18.33	"	5%	"	458
3	867	917	28.75	"	6%	"	867
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	12,500	838.42	"	9.815%	"	8,333
8	12,500	AND UP	1,047.42	"	9.375%	"	12,500

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	\$21	\$0.00	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	2.58	"	7.875%	"	50
6	346	385	25.98	"	9.315%	"	346
7	385	577	29.47	"	9.815%	"	385
8	577	AND UP	48.34	"	9.375%	"	577

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	\$ 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	80,000	685.00	"	7.875%	"	13,000
6	80,000	100,000	6,729.00	"	9.315%	"	80,000
7	100,000	150,000	7,861.00	"	9.815%	"	100,000
8	150,000	AND UP	12,588.00	"	9.375%	"	150,000

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 \$400, single with 3 exemptions claimed:
- (1) Deduction allowance (from Table A, page T-12) = \$96.15
 - (2) \$18.25 (from Table B, page T-12) x 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 x 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) \$41.85 (from Table B, page T-12) x 1 = \$41.85
 - (3) \$208.35 + \$41.85 = \$250.00
 - (4) \$5,000 - \$250 = \$4,750
 - (5) Line 7 of Table II C is applicable (\$4,750 is between \$4,167 and \$6,250)
 - (6) \$4,750 - \$4,167 = \$583
 - (7) \$583 x 9.815% (.09815) = \$57.22
 - (8) \$57.22 + \$319.21 = \$376.43 (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 gross (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)		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	\$ 106	\$ 0.00	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	2,885	147.33	"	9.815%	" "	1,923
8	2,885	AND UP	241.71	"	8.375%	" "	2,885

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	\$ 212	\$ 0.00	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	5,769	294.85	"	9.815%	" "	3,846
8	5,769	AND UP	483.42	"	8.375%	" "	5,769

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	\$ 229	\$ 0.00	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	6,250	319.21	"	9.815%	" "	4,167
8	6,250	AND UP	523.71	"	8.375%	" "	6,250

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	\$ 458	\$ 0.00	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	580.75	"	9.315%	" "	7,500
7	8,333	12,500	638.42	"	9.815%	" "	8,333
8	12,500	AND UP	1,047.42	"	8.375%	" "	12,500

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	\$ 21	\$ 0.00	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	348	2.56	"	7.875%	" "	50
6	348	385	25.88	"	9.315%	" "	348
7	385	577	29.47	"	9.815%	" "	385
8	577	AND UP	48.34	"	8.375%	" "	577

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	\$ 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	685.00	"	7.875%	" "	13,000
6	90,000	100,000	6,729.00	"	9.315%	" "	90,000
7	100,000	150,000	7,881.00	"	9.815%	" "	100,000
8	150,000	AND UP	12,569.00	"	8.375%	" "	150,000

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) x 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 x 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 \$8,000, 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) x 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 \$12,500)
- (6) \$8,458.40 - \$8,333 = \$125.40
- (7) \$125.40 x 9.815% (.09815) = \$12.31
- (8) \$12.31 + \$638.42 = \$650.73 (New York State tax to be withheld)

CITY OF YONKERS SINGLE

Method II

... 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)		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	\$ 108	\$ 0.00	PLUS	4%	EXCESS OVER	\$ 0
2	108	154	4.23	"	5%	"	108
3	154	212	8.63	"	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	2,885	147.33	"	9.815%	"	1,923
8	2,885	AND UP	241.71	"	8.375%	"	2,885

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	\$ 212	\$ 0.00	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	5,769	294.65	"	9.815%	"	3,846
8	5,769	AND UP	483.42	"	8.375%	"	5,769

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	\$ 229	\$ 0.00	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	6,250	319.21	"	9.815%	"	4,167
8	6,250	AND UP	523.71	"	8.375%	"	6,250

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	\$ 458	\$ 0.00	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	580.75	"	9.315%	"	7,500
7	8,333	12,500	638.42	"	9.815%	"	8,333
8	12,500	AND UP	1,047.42	"	8.375%	"	12,500

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 the amount
	Col. 1	Col. 2	Col. 3		Col. 4		Col. 5
1	\$ 0	\$ 21	\$ 0.00	PLUS	4%	EXCESS OVER	\$ 0
2	21	31	.85	"	5%	"	21
3	31	42	1.33	"	6%	"	31
4	42	60	2.02	"	7%	"	42
5	50	348	2.58	"	7.875%	"	50
6	348	386	25.88	"	9.315%	"	348
7	386	577	29.47	"	9.815%	"	386
8	577	AND UP	48.34	"	8.375%	"	577

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	\$ 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	80,000	665.00	"	7.875%	"	13,000
6	80,000	100,000	6,729.00	"	9.315%	"	80,000
7	100,000	150,000	7,681.00	"	9.815%	"	100,000
8	150,000	AND UP	12,589.00	"	8.375%	"	150,000

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) x 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 x 7% (.07) = \$2.39
- (8) \$2.39 + \$10.10 = \$12.49 (New York State tax to be withheld)
- (9) \$12.49 x 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) x 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 \$6,250)
- (6) \$4,750 - \$4,167 = \$583
- (7) \$583 x 9.815% (.09815) = \$57.22
- (8) \$57.22 + \$319.21 = \$376.43 (New York State tax to be withheld)
- (9) \$376.43 x 15% (.15) = \$56.46 (City of Yonkers tax to be withheld)

Method II

This method is based upon applying a given percentage to the portion of the wages (after deductions and exemptions) which falls within a wage bracket and adding to this product the given accumulated tax for all lower tax brackets. After subtracting the amount of deductions (from Table A) and the amount of exemptions (from Table B) on page 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)		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	\$ 106	\$ 0.00	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	2,885	147.33	"	9.815%	"	1,923
8	2,885	AND UP	241.71	"	8.375%	"	2,885

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	\$ 212	\$ 0.00	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	5,769	294.65	"	9.815%	"	3,846
8	5,769	AND UP	483.42	"	8.375%	"	5,769

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	\$ 229	\$ 0.00	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	6,250	319.21	"	9.815%	"	4,167
8	6,250	AND UP	523.71	"	8.375%	"	6,250

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	\$ 458	\$ 0.00	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	580.75	"	9.315%	"	7,500
7	8,333	12,500	638.42	"	9.815%	"	8,333
8	12,500	AND UP	1,047.42	"	8.375%	"	12,500

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	\$ 21	\$ 0.00	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	577	29.47	"	9.815%	"	385
8	577	AND UP	48.34	"	8.375%	"	577

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	\$ 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	685.00	"	7.875%	"	13,000
6	90,000	100,000	6,729.00	"	9.315%	"	90,000
7	100,000	150,000	7,881.00	"	9.815%	"	100,000
8	150,000	AND UP	12,589.00	"	8.375%	"	150,000

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) x 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 x 7.875% (.07875) = \$31.95
- (8) \$31.95 + \$12.79 = \$44.74 (New York State tax to be withheld)
- (9) \$44.74 x 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) x 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 \$12,500)
- (6) \$8,458.40 - \$8,333 = \$125.40
- (7) \$125.40 x 9.815% (.09815) = \$12.31
- (8) \$12.31 + \$638.42 = \$650.73 (New York State tax to be withheld)
- (9) \$650.73 x 15% (.15) = \$97.61 (City of Yonkers tax to be withheld)