

COMPARISON OF TAX WITHHOLDING METHODS FOR SUPPLEMENTAL PAYMENTS

Supplemental Payment ¹	Reg/Sep Check	Pmt Amt	Income Tax Withholding Method	Annual Wage Range \$27,300 to 40,250		Annual Wage Range \$40,251 - \$84,550	
				Single 0 ²	Married 0 ²	Single 0 ²	Married 0 ²
Longevity Payment for Long-Term Seasonals	Paid with Reg Earnings ^{3,4}	\$500.00	Percentage (Annualized) - used in 2016	\$167.68	\$126.75	\$177.39	\$127.64
			Supplemental, Flat Rate (% of Gross)	\$184.50	\$190.28	\$190.36	\$182.38
			Supplemental, Aggregate	\$167.68	\$126.75	\$177.39	\$127.64
DOT Call-Out Response Payment	Separate Check	\$500.00	Percentage (Annualized) - used in 2016	\$58.27	\$29.98	\$57.27	\$29.98
			Supplemental, Flat Rate (% of Gross)	\$194.35	\$194.35	\$194.35	\$194.35
			Supplemental, NYC resident ⁵	\$165.06	\$128.50	\$178.50	\$128.50
			Supplemental, not a NYC resident	\$143.81	\$107.25	\$157.25	\$107.25
Uniform & Equip Allowance	Separate Check	\$652.50	Percentage (Annualized) - used in 2016	\$92.06	\$55.82	\$92.06	\$55.82
			Supplemental, Flat Rate (% of Gross)	\$253.63	\$253.63	\$253.63	\$253.63
			Supplemental, NYC resident ⁵	\$223.87	\$167.70	\$233.38	\$183.34
			Supplemental, not a NYC resident	\$196.14	\$139.97	\$205.65	\$155.61
State Police Education Payment	Paid with Reg Earnings ^{3,4}	\$750.00	Percentage (Annualized) - used in 2016	\$256.05	\$190.13	\$268.82	\$216.48
			Supplemental, Flat Rate (% of Gross)	\$291.53	\$291.53	\$291.53	\$291.53
			Supplemental, Aggregate	\$256.05	\$190.13	\$268.82	\$216.48
Longevity Lump Sum (LLS)	Separate Check	\$1,250.00	Percentage (Annualized) - used in 2016	\$237.62	\$180.94	\$237.62	\$180.93
			Supplemental, Flat Rate (% of Gross)	\$485.88	\$485.88	\$485.88	\$485.88
			Supplemental, NYC resident ⁵	\$413.89	\$321.26	\$462.17	\$347.19
			Supplemental, not a NYC resident	\$360.76	\$268.13	\$409.04	\$294.06
Longevity Lump Sum (LLS)	Separate Check	\$2,500.00	Percentage (Annualized) - used in 2016	\$558.87	\$417.75	\$568.87	\$417.75
			Supplemental, Flat Rate (% of Gross)	\$865.50	\$865.50	\$865.50	\$865.50
			Supplemental, NYC resident ⁵	\$888.93	\$709.55	\$959.69	\$792.36
			Supplemental, not a NYC resident	\$782.68	\$603.30	\$853.44	\$686.11

Notes

¹ Examples of Supplemental Wage payments made in first half of 2017. Withholding presented in this table reflects only the withholding for Supplemental Wages and not Regular Wages.

² Single 0 and Married 0 are the two most common withholding statuses claimed by State employees.

³ When Supplemental Wages are paid with the Regular Wages and the Aggregate Method is applied, the withholding amount is the same as the Percentage (Annualized) withholding.

⁴ The Aggregate Method will be used for NYC withholding when Supplemental Wages are paid in same check containing Regular Wages.

⁵ The Flat Rate method will be used (temporarily) to calculate New York City income tax withholding when Supplemental Wages are paid in a separate check.

The Aggregate method will be used once the PayServ software vendor supplies the code that enables use of the Aggregate method for separate checks.