



Yonkers Withholding Tax Tables and Methods

Effective January 1, 2012

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Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.

Important information

Changes for 2012

Yonkers resident personal income tax tables have been revised for 2012. Accordingly, effective for payrolls made on or after January 1, 2012, employers must use the revised withholding tax tables and methods included in this publication to compute the amount of Yonkers resident personal income taxes to be withheld from employees.

The Yonkers nonresident earnings tax rate has not changed.

Form IT-2104 – Employee’s Withholding Allowance Certificate

New York State Form IT-2104 will be revised for 2012 to reflect the New York State personal income tax rate changes. The revised rates in Publication NYS-50-T-Y should ensure that the proper amount of Yonkers resident personal income tax is withheld for 2012. However, employers should encourage employees who completed a Form IT-2104 prior to January 1, 2012, using the charts in Part 4 or showing an additional dollar amount of Yonkers withholding on line 5, to complete a revised Form IT-2104.

Publication NYS-50-T

Former Publications NYS-50-T (1/06), *New York State, New York City, and Yonkers Withholding Tax Tables and Methods*; NYS-50-T.1 (1/10), *Revised New York State and Yonkers Withholding Tax Computation Rules*; and NYS-50-T.2 (1/11), *Revised New York City Withholding Tax Computation Rules*; were replaced effective May 1, 2011, with the following publications:

- NYS-50-T-NYS, *New York State Withholding Tax Tables and Methods*
- NYS-50-T-NYC, *New York City Withholding Tax Tables and Methods*
- NYS-50-T-Y, *Yonkers Withholding Tax Tables and Methods*

Visit our Web site (at www.tax.ny.gov) to:

- print or download withholding tax forms and publications
- obtain the latest information on withholding tax
- learn about paperless filing options - benefits include automatic calculation of amounts due, direct payment from your bank account, and instant confirmation
- sign up to receive e-mail notification containing direct links to newly posted content on our Web site through the NYS Department of Taxation and Finance **Subscription Service**.

Supplemental wage payment withholding rates

Effective January 1, 2012

If you pay supplemental wages (bonuses, commissions, overtime pay, sales awards, etc.) with regular wages but do not specify the amount of each, withhold income tax as if the total were a single payment for a regular payroll period.

If you pay supplemental wages separately (or combine them in a single payment and specify the amount of each), the income tax withholding method depends partly on whether or not you withhold income tax from your employee’s regular wages:

- If you withhold income tax from an employee’s regular wages, you can use one of the following methods for the supplemental wages:
 - a. Withhold at the following supplemental rates:

Yonkers Resident	1.443% (.01443)
Yonkers Nonresident	0.50% (.0050)
 - b. Add the supplemental and regular wages for the most recent payroll period this year. Then figure the income tax withholding as if the total were a single payment. Subtract the tax already withheld from the regular wages. Withhold the remaining tax from the supplemental wages.
- If you did not withhold income tax from the employee’s regular wages, use method **b**. (This would occur, for example, when the value of the employee’s withholding allowances claimed on the Form W-4 is more than the wages.)

Also see federal Publication 15, *Circular E*, for a list of other payments that may be considered supplemental wages.

WAGES		EXEMPTIONS CLAIMED											10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more	
TAX TO BE WITHHELD													
Method I	\$0	\$100	\$0.00										
	100	105	0.00										
	105	110	0.00										
Table I	110	115	0.00										
	115	120	0.00										
	120	125	0.00										
	125	130	0.00										
	130	135	0.00										
	135	140	0.00										
Yonkers	140	145	0.05										
	145	150	0.10										
	150	160	0.15										
RESIDENT	160	170	0.20	\$0.05									
	170	180	0.25	0.15									
Income Tax	180	190	0.30	0.20	\$0.05								
	190	200	0.35	0.25	0.15								
Surcharge	200	210	0.45	0.30	0.20	\$0.10							
	210	220	0.50	0.35	0.25	0.15							
	220	230	0.55	0.45	0.30	0.20	\$0.10						
	230	240	0.60	0.50	0.35	0.25	0.15	\$0.05					
	240	250	0.65	0.55	0.45	0.30	0.20	0.10					
SINGLE	250	260	0.75	0.60	0.50	0.40	0.25	0.15	\$0.05				
	260	270	0.80	0.65	0.55	0.45	0.30	0.20	0.10				
	270	280	0.85	0.75	0.60	0.50	0.40	0.25	0.15	\$0.05			
	280	290	0.90	0.80	0.65	0.55	0.45	0.35	0.20	0.10			
	290	300	0.95	0.85	0.75	0.60	0.50	0.40	0.25	0.15	\$0.05		
WEEKLY	300	310	1.05	0.90	0.80	0.70	0.55	0.45	0.35	0.20	0.10		
	310	320	1.10	1.00	0.85	0.75	0.60	0.50	0.40	0.30	0.15	\$0.05	
Payroll Period	320	330	1.15	1.05	0.90	0.80	0.70	0.55	0.45	0.35	0.20	0.10	
	330	340	1.25	1.10	1.00	0.85	0.75	0.65	0.50	0.40	0.30	0.15	\$0.05
	340	350	1.30	1.20	1.05	0.90	0.80	0.70	0.55	0.45	0.35	0.25	0.10
	350	360	1.40	1.25	1.10	1.00	0.85	0.75	0.65	0.50	0.40	0.30	0.15
	360	370	1.45	1.30	1.20	1.05	0.90	0.80	0.70	0.60	0.45	0.35	0.25
	370	380	1.55	1.40	1.25	1.10	1.00	0.85	0.75	0.65	0.50	0.40	0.30
	380	390	1.60	1.45	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.45	0.35
	390	400	1.70	1.55	1.40	1.25	1.15	1.00	0.85	0.75	0.65	0.55	0.40
	400	410	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.80	0.70	0.60	0.45
	410	420	1.90	1.70	1.55	1.40	1.25	1.15	1.00	0.90	0.75	0.65	0.55
	420	430	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.80	0.70	0.60
	430	440	2.05	1.90	1.75	1.55	1.40	1.25	1.15	1.00	0.90	0.75	0.65
	440	450	2.15	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.85	0.70
	450	460	2.25	2.05	1.90	1.75	1.55	1.40	1.25	1.15	1.00	0.90	0.75
	460	470	2.35	2.15	2.00	1.80	1.65	1.50	1.35	1.20	1.10	0.95	0.85
	470	480	2.40	2.25	2.10	1.90	1.75	1.55	1.40	1.30	1.15	1.00	0.90
	480	490	2.50	2.35	2.15	2.00	1.85	1.65	1.50	1.35	1.20	1.10	0.95
	490	500	2.60	2.45	2.25	2.10	1.90	1.75	1.60	1.45	1.30	1.15	1.00
	500	510	2.70	2.50	2.35	2.15	2.00	1.85	1.65	1.50	1.35	1.20	1.10
	510	520	2.75	2.60	2.45	2.25	2.10	1.90	1.75	1.60	1.45	1.30	1.15
	520	530	2.85	2.70	2.50	2.35	2.20	2.00	1.85	1.65	1.50	1.35	1.20
	530	540	2.95	2.80	2.60	2.45	2.25	2.10	1.95	1.75	1.60	1.45	1.30
	540	550	3.05	2.85	2.70	2.55	2.35	2.20	2.00	1.85	1.70	1.50	1.35
	550	560	3.15	2.95	2.80	2.60	2.45	2.30	2.10	1.95	1.75	1.60	1.45
	560	570	3.25	3.05	2.90	2.70	2.55	2.35	2.20	2.00	1.85	1.70	1.55
	570	580	3.35	3.15	3.00	2.80	2.60	2.45	2.30	2.10	1.95	1.75	1.60
	580	590	3.45	3.25	3.10	2.90	2.70	2.55	2.35	2.20	2.05	1.85	1.70
	590	600	3.55	3.35	3.15	3.00	2.80	2.65	2.45	2.30	2.10	1.95	1.80
	600	610	3.65	3.45	3.25	3.10	2.90	2.70	2.55	2.40	2.20	2.05	1.85
	610	620	3.75	3.55	3.35	3.20	3.00	2.80	2.65	2.45	2.30	2.15	1.95
	620	630	3.85	3.65	3.45	3.30	3.10	2.90	2.75	2.55	2.40	2.20	2.05
	630	640	3.95	3.75	3.55	3.35	3.20	3.00	2.80	2.65	2.45	2.30	2.15
	640	650	4.05	3.85	3.65	3.45	3.30	3.10	2.90	2.75	2.55	2.40	2.20
\$650 & OVER			Use Method II, "Exact Calculation Method," on pages 16 and 17										

WAGES		EXEMPTIONS CLAIMED											10
At	But	0	1	2	3	4	5	6	7	8	9	or more	
Least	Less Than	TAX TO BE WITHHELD											
\$0	\$100	\$0.00											
100	105	0.00											
105	110	0.00											
110	115	0.00											
115	120	0.00											
120	125	0.00											
125	130	0.00											
130	135	0.00											
135	140	0.00											
140	145	0.00											
145	150	0.00											
150	160	0.05											
160	170	0.15											
170	180	0.20	\$0.05										
180	190	0.25	0.15										
190	200	0.30	0.20	\$0.10									
200	210	0.35	0.25	0.15									
210	220	0.45	0.30	0.20	\$0.10								
220	230	0.50	0.35	0.25	0.15	\$0.05							
230	240	0.55	0.45	0.30	0.20	0.10							
240	250	0.60	0.50	0.40	0.25	0.15	\$0.05						
250	260	0.65	0.55	0.45	0.30	0.20	0.10						
260	270	0.75	0.60	0.50	0.40	0.25	0.15	\$0.05					
270	280	0.80	0.65	0.55	0.45	0.35	0.20	0.10					
280	290	0.85	0.75	0.60	0.50	0.40	0.25	0.15	\$0.05				
290	300	0.90	0.80	0.70	0.55	0.45	0.35	0.20	0.10				
300	310	0.95	0.85	0.75	0.60	0.50	0.40	0.30	0.15	\$0.05			
310	320	1.05	0.90	0.80	0.70	0.55	0.45	0.35	0.20	0.10			
320	330	1.10	1.00	0.85	0.75	0.65	0.50	0.40	0.30	0.15	\$0.05		
330	340	1.20	1.05	0.90	0.80	0.70	0.55	0.45	0.35	0.20	0.10		
340	350	1.25	1.10	1.00	0.85	0.75	0.65	0.50	0.40	0.30	0.15	\$0.05	
350	360	1.30	1.20	1.05	0.90	0.80	0.70	0.60	0.45	0.35	0.25	0.10	
360	370	1.40	1.25	1.10	1.00	0.85	0.75	0.65	0.50	0.40	0.30	0.15	
370	380	1.45	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.45	0.35	0.25	
380	390	1.55	1.40	1.25	1.10	1.00	0.85	0.75	0.65	0.50	0.40	0.30	
390	400	1.65	1.45	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.45	0.35	
400	410	1.70	1.55	1.40	1.25	1.15	1.00	0.90	0.75	0.65	0.55	0.40	
410	420	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.80	0.70	0.60	0.45	
420	430	1.90	1.70	1.55	1.40	1.25	1.15	1.00	0.90	0.75	0.65	0.55	
430	440	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.80	0.70	0.60	
440	450	2.05	1.90	1.75	1.55	1.40	1.25	1.15	1.00	0.90	0.75	0.65	
450	460	2.15	2.00	1.80	1.65	1.50	1.35	1.20	1.10	0.95	0.85	0.70	
460	470	2.25	2.10	1.90	1.75	1.55	1.40	1.25	1.15	1.00	0.90	0.75	
470	480	2.35	2.15	2.00	1.80	1.65	1.50	1.35	1.20	1.10	0.95	0.85	
480	490	2.40	2.25	2.10	1.90	1.75	1.60	1.45	1.30	1.15	1.00	0.90	
490	500	2.50	2.35	2.15	2.00	1.85	1.65	1.50	1.35	1.20	1.10	0.95	
500	510	2.60	2.45	2.25	2.10	1.90	1.75	1.60	1.45	1.30	1.15	1.00	
510	520	2.70	2.50	2.35	2.20	2.00	1.85	1.65	1.50	1.35	1.20	1.10	
520	530	2.80	2.60	2.45	2.25	2.10	1.95	1.75	1.60	1.45	1.30	1.15	
530	540	2.85	2.70	2.55	2.35	2.20	2.00	1.85	1.65	1.50	1.35	1.25	
540	550	2.95	2.80	2.60	2.45	2.25	2.10	1.95	1.75	1.60	1.45	1.30	
550	560	3.05	2.90	2.70	2.55	2.35	2.20	2.00	1.85	1.70	1.50	1.35	
560	570	3.15	3.00	2.80	2.60	2.45	2.30	2.10	1.95	1.75	1.60	1.45	
570	580	3.25	3.05	2.90	2.70	2.55	2.35	2.20	2.05	1.85	1.70	1.55	
580	590	3.35	3.15	3.00	2.80	2.65	2.45	2.30	2.10	1.95	1.80	1.60	
590	600	3.45	3.25	3.10	2.90	2.70	2.55	2.40	2.20	2.05	1.85	1.70	
600	610	3.55	3.35	3.20	3.00	2.80	2.65	2.45	2.30	2.10	1.95	1.80	
610	620	3.65	3.45	3.25	3.10	2.90	2.70	2.55	2.40	2.20	2.05	1.85	
620	630	3.75	3.55	3.35	3.20	3.00	2.80	2.65	2.45	2.30	2.15	1.95	
630	640	3.85	3.65	3.45	3.30	3.10	2.90	2.75	2.55	2.40	2.20	2.05	
640	650	3.95	3.75	3.55	3.40	3.20	3.00	2.80	2.65	2.50	2.30	2.15	
\$650 & OVER		Use Method II, "Exact Calculation Method," on pages 18 and 19											

Method I

Table I

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

WEEKLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10	
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more	
TAX TO BE WITHHELD													
Method I	\$0	\$200	\$0.00										
	200	210	0.00										
Table II	210	220	0.00										
	230	240	0.00										
	240	250	0.00										
	250	260	0.00										
	260	270	0.00										
	270	280	0.05										
Yonkers	280	290	0.10										
	290	300	0.15										
	300	320	0.25										
RESIDENT	320	340	0.35	\$0.15									
	340	360	0.50	0.25	\$0.05								
Income Tax	360	380	0.60	0.40	0.15								
Surcharge	380	400	0.75	0.50	0.25	\$0.05							
	400	420	0.85	0.60	0.40	0.15							
	420	440	0.95	0.75	0.50	0.30	\$0.05						
	440	460	1.10	0.85	0.65	0.40	0.15						
	460	480	1.20	1.00	0.75	0.50	0.30	\$0.05					
	480	500	1.35	1.10	0.85	0.65	0.40	0.20					
SINGLE	500	520	1.45	1.20	1.00	0.75	0.55	0.30	\$0.05				
	520	540	1.55	1.35	1.10	0.90	0.65	0.40	0.20				
	540	560	1.70	1.45	1.25	1.00	0.75	0.55	0.30	\$0.10			
	560	580	1.80	1.60	1.35	1.10	0.90	0.65	0.45	0.20			
	580	600	1.95	1.70	1.45	1.25	1.00	0.80	0.55	0.30	\$0.10		
	600	620	2.10	1.80	1.60	1.35	1.15	0.90	0.65	0.45	0.20		
BIWEEKLY	620	640	2.20	1.95	1.70	1.50	1.25	1.00	0.80	0.55	0.30	\$0.10	
Payroll Period	640	660	2.35	2.10	1.85	1.60	1.35	1.15	0.90	0.70	0.45	0.20	
	660	680	2.50	2.20	1.95	1.70	1.50	1.25	1.05	0.80	0.55	0.35	\$0.10
	680	700	2.60	2.35	2.10	1.85	1.60	1.40	1.15	0.90	0.70	0.45	0.20
	700	720	2.75	2.50	2.25	1.95	1.75	1.50	1.25	1.05	0.80	0.55	0.35
	720	740	2.95	2.65	2.35	2.10	1.85	1.60	1.40	1.15	0.90	0.70	0.45
	740	760	3.10	2.80	2.50	2.25	2.00	1.75	1.50	1.30	1.05	0.80	0.60
	760	780	3.25	2.95	2.65	2.40	2.10	1.85	1.65	1.40	1.15	0.95	0.70
	780	800	3.40	3.10	2.80	2.50	2.25	2.00	1.75	1.50	1.30	1.05	0.80
	800	820	3.60	3.25	2.95	2.65	2.40	2.15	1.85	1.65	1.40	1.15	0.95
	820	840	3.80	3.45	3.10	2.80	2.50	2.25	2.00	1.75	1.50	1.30	1.05
	840	860	3.95	3.60	3.25	2.95	2.65	2.40	2.15	1.90	1.65	1.40	1.20
	860	880	4.15	3.80	3.45	3.10	2.80	2.55	2.25	2.00	1.75	1.55	1.30
	880	900	4.30	3.95	3.65	3.30	3.00	2.65	2.40	2.15	1.90	1.65	1.40
	900	920	4.50	4.15	3.80	3.45	3.15	2.85	2.55	2.30	2.00	1.75	1.55
	920	940	4.65	4.30	4.00	3.65	3.30	3.00	2.70	2.40	2.15	1.90	1.65
	940	960	4.85	4.50	4.15	3.80	3.50	3.15	2.85	2.55	2.30	2.05	1.80
	960	980	5.00	4.70	4.35	4.00	3.65	3.30	3.00	2.70	2.45	2.15	1.90
	980	1,000	5.20	4.85	4.50	4.15	3.85	3.50	3.15	2.85	2.55	2.30	2.05
	1,000	1,020	5.35	5.05	4.70	4.35	4.00	3.65	3.35	3.00	2.70	2.45	2.20
	1,020	1,040	5.55	5.20	4.85	4.55	4.20	3.85	3.50	3.15	2.85	2.55	2.30
	1,040	1,060	5.75	5.40	5.05	4.70	4.35	4.00	3.70	3.35	3.05	2.70	2.45
	1,060	1,080	5.95	5.55	5.20	4.90	4.55	4.20	3.85	3.50	3.20	2.90	2.60
	1,080	1,100	6.10	5.75	5.40	5.05	4.70	4.40	4.05	3.70	3.35	3.05	2.75
	1,100	1,120	6.30	5.95	5.55	5.25	4.90	4.55	4.20	3.85	3.55	3.20	2.90
	1,120	1,140	6.50	6.15	5.75	5.40	5.05	4.75	4.40	4.05	3.70	3.35	3.05
	1,140	1,160	6.70	6.35	5.95	5.60	5.25	4.90	4.55	4.25	3.90	3.55	3.20
	1,160	1,180	6.90	6.50	6.15	5.80	5.40	5.10	4.75	4.40	4.05	3.70	3.40
	1,180	1,200	7.10	6.70	6.35	5.95	5.60	5.25	4.90	4.60	4.25	3.90	3.55
	1,200	1,220	7.30	6.90	6.55	6.15	5.80	5.45	5.10	4.75	4.40	4.10	3.75
	1,220	1,240	7.50	7.10	6.75	6.35	6.00	5.60	5.25	4.95	4.60	4.25	3.90
	1,240	1,260	7.65	7.30	6.95	6.55	6.20	5.80	5.45	5.10	4.75	4.45	4.10
	1,260	1,280	7.85	7.50	7.10	6.75	6.35	6.00	5.65	5.30	4.95	4.60	4.25
	1,280	1,300	8.05	7.70	7.30	6.95	6.55	6.20	5.80	5.45	5.15	4.80	4.45
	\$1,300 & OVER		Use Method II, "Exact Calculation Method," on pages 16 and 17										

WAGES		EXEMPTIONS CLAIMED										10
At	But	0	1	2	3	4	5	6	7	8	9	or more
Least	Less Than	TAX TO BE WITHHELD										
\$0	\$200	\$0.00										
200	210	0.00										
210	220	0.00										
220	230	0.00										
230	240	0.00										
240	250	0.00										
250	260	0.00										
260	270	0.00										
270	280	0.00										
280	290	0.00										
290	300	0.05										
300	320	0.15										
320	340	0.25										
340	360	0.40	\$0.15									
360	380	0.50	0.25	\$0.05								
380	400	0.60	0.40	0.15								
400	420	0.75	0.50	0.25	\$0.05							
420	440	0.85	0.60	0.40	0.15							
440	460	1.00	0.75	0.50	0.30	\$0.05						
460	480	1.10	0.85	0.65	0.40	0.15						
480	500	1.20	1.00	0.75	0.50	0.30	\$0.05					
500	520	1.35	1.10	0.85	0.65	0.40	0.20					
520	540	1.45	1.20	1.00	0.75	0.55	0.30	\$0.05				
540	560	1.60	1.35	1.10	0.90	0.65	0.40	0.20				
560	580	1.70	1.45	1.25	1.00	0.75	0.55	0.30	\$0.10			
580	600	1.80	1.60	1.35	1.10	0.90	0.65	0.45	0.20			
600	620	1.95	1.70	1.45	1.25	1.00	0.80	0.55	0.30	\$0.10		
620	640	2.10	1.80	1.60	1.35	1.15	0.90	0.65	0.45	0.20		
640	660	2.20	1.95	1.70	1.50	1.25	1.00	0.80	0.55	0.35	\$0.10	
660	680	2.35	2.10	1.85	1.60	1.35	1.15	0.90	0.70	0.45	0.20	
680	700	2.50	2.25	1.95	1.70	1.50	1.25	1.05	0.80	0.55	0.35	\$0.10
700	720	2.60	2.35	2.10	1.85	1.60	1.40	1.15	0.90	0.70	0.45	0.25
720	740	2.80	2.50	2.25	2.00	1.75	1.50	1.25	1.05	0.80	0.60	0.35
740	760	2.95	2.65	2.35	2.10	1.85	1.60	1.40	1.15	0.95	0.70	0.45
760	780	3.10	2.80	2.50	2.25	2.00	1.75	1.50	1.30	1.05	0.80	0.60
780	800	3.25	2.95	2.65	2.40	2.10	1.85	1.65	1.40	1.15	0.95	0.70
800	820	3.45	3.10	2.80	2.50	2.25	2.00	1.75	1.50	1.30	1.05	0.85
820	840	3.60	3.25	2.95	2.65	2.40	2.15	1.85	1.65	1.40	1.20	0.95
840	860	3.80	3.45	3.10	2.80	2.55	2.25	2.00	1.75	1.55	1.30	1.05
860	880	3.95	3.60	3.30	2.95	2.65	2.40	2.15	1.90	1.65	1.40	1.20
880	900	4.15	3.80	3.45	3.15	2.85	2.55	2.30	2.00	1.75	1.55	1.30
900	920	4.30	3.95	3.65	3.30	3.00	2.70	2.40	2.15	1.90	1.65	1.45
920	940	4.50	4.15	3.80	3.45	3.15	2.85	2.55	2.30	2.05	1.80	1.55
940	960	4.65	4.35	4.00	3.65	3.30	3.00	2.70	2.40	2.15	1.90	1.65
960	980	4.85	4.50	4.15	3.80	3.50	3.15	2.85	2.55	2.30	2.05	1.80
980	1,000	5.00	4.70	4.35	4.00	3.65	3.30	3.00	2.70	2.45	2.15	1.90
1,000	1,020	5.20	4.85	4.50	4.20	3.85	3.50	3.15	2.85	2.55	2.30	2.05
1,020	1,040	5.40	5.05	4.70	4.35	4.00	3.65	3.35	3.00	2.70	2.45	2.20
1,040	1,060	5.55	5.20	4.85	4.55	4.20	3.85	3.50	3.20	2.85	2.60	2.30
1,060	1,080	5.75	5.40	5.05	4.70	4.35	4.05	3.70	3.35	3.05	2.75	2.45
1,080	1,100	5.95	5.55	5.25	4.90	4.55	4.20	3.85	3.55	3.20	2.90	2.60
1,100	1,120	6.15	5.75	5.40	5.05	4.70	4.40	4.05	3.70	3.35	3.05	2.75
1,120	1,140	6.30	5.95	5.60	5.25	4.90	4.55	4.20	3.90	3.55	3.20	2.90
1,140	1,160	6.50	6.15	5.75	5.40	5.10	4.75	4.40	4.05	3.70	3.40	3.05
1,160	1,180	6.70	6.35	5.95	5.60	5.25	4.90	4.55	4.25	3.90	3.55	3.20
1,180	1,200	6.90	6.55	6.15	5.80	5.45	5.10	4.75	4.40	4.05	3.75	3.40
1,200	1,220	7.10	6.70	6.35	6.00	5.60	5.25	4.95	4.60	4.25	3.90	3.55
1,220	1,240	7.30	6.90	6.55	6.15	5.80	5.45	5.10	4.75	4.40	4.10	3.75
1,240	1,260	7.50	7.10	6.75	6.35	6.00	5.60	5.30	4.95	4.60	4.25	3.90
1,260	1,280	7.70	7.30	6.95	6.55	6.20	5.80	5.45	5.10	4.80	4.45	4.10
1,280	1,300	7.85	7.50	7.15	6.75	6.40	6.00	5.65	5.30	4.95	4.60	4.25
\$1,300 & OVER		Use Method II, "Exact Calculation Method," on pages 18 and 19										

Method I

Table II

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

BIWEEKLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED											10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more	
TAX TO BE WITHHELD													
Method I	\$0	\$100	\$0.00										
	100	200	0.00										
	200	230	0.00										
Table III	230	240	0.00										
	240	250	0.00										
	250	260	0.00										
	260	270	0.00										
	270	280	0.00										
	280	290	0.00										
Yonkers	290	300	0.05										
	300	320	0.10										
	320	340	0.25										
RESIDENT	340	360	0.35	\$0.10									
	360	380	0.50	0.25									
Income Tax	380	400	0.60	0.35	\$0.10								
	400	420	0.70	0.45	0.20								
Surcharge	420	440	0.85	0.60	0.35	\$0.10							
	440	460	0.95	0.70	0.45	0.20							
	460	480	1.10	0.85	0.60	0.35	\$0.10						
	480	500	1.20	0.95	0.70	0.45	0.20						
	500	520	1.30	1.05	0.80	0.55	0.30	\$0.05					
SINGLE	520	540	1.45	1.20	0.95	0.70	0.45	0.20					
	540	560	1.55	1.30	1.05	0.80	0.55	0.30	\$0.05				
	560	580	1.70	1.45	1.20	0.95	0.70	0.45	0.20				
	580	600	1.80	1.55	1.30	1.05	0.80	0.55	0.30	\$0.05			
	600	620	1.90	1.65	1.40	1.15	0.90	0.65	0.40	0.15			
SEMIMONTHLY	620	640	2.05	1.80	1.55	1.30	1.05	0.80	0.55	0.30	\$0.05		
	640	660	2.20	1.90	1.65	1.40	1.15	0.90	0.65	0.40	0.15		
Payroll Period	660	680	2.30	2.05	1.80	1.55	1.30	1.05	0.80	0.55	0.30	\$0.05	
	680	700	2.45	2.15	1.90	1.65	1.40	1.15	0.90	0.65	0.40	0.15	
	700	720	2.60	2.30	2.00	1.75	1.50	1.25	1.00	0.75	0.50	0.25	
	720	740	2.70	2.45	2.15	1.90	1.65	1.40	1.15	0.90	0.65	0.40	\$0.15
	740	760	2.85	2.55	2.30	2.00	1.75	1.50	1.25	1.00	0.75	0.50	0.25
	760	780	3.00	2.70	2.40	2.15	1.90	1.65	1.40	1.15	0.90	0.65	0.40
	780	800	3.15	2.85	2.55	2.30	2.00	1.75	1.50	1.25	1.00	0.75	0.50
	800	820	3.30	3.00	2.70	2.40	2.15	1.85	1.60	1.35	1.10	0.85	0.60
	820	840	3.50	3.15	2.85	2.55	2.25	2.00	1.75	1.50	1.25	1.00	0.75
	840	860	3.65	3.30	3.00	2.70	2.40	2.10	1.85	1.60	1.35	1.10	0.85
	860	880	3.85	3.45	3.15	2.80	2.55	2.25	2.00	1.75	1.50	1.25	1.00
	880	900	4.00	3.65	3.30	2.95	2.65	2.40	2.10	1.85	1.60	1.35	1.10
	900	920	4.20	3.80	3.45	3.15	2.80	2.50	2.25	1.95	1.70	1.45	1.20
	920	940	4.35	4.00	3.65	3.30	2.95	2.65	2.40	2.10	1.85	1.60	1.35
	940	960	4.55	4.15	3.80	3.45	3.10	2.80	2.50	2.25	1.95	1.70	1.45
	960	980	4.70	4.35	4.00	3.60	3.25	2.95	2.65	2.35	2.10	1.85	1.60
	980	1,000	4.90	4.55	4.15	3.80	3.45	3.10	2.80	2.50	2.20	1.95	1.70
	1,000	1,020	5.05	4.70	4.35	3.95	3.60	3.25	2.95	2.65	2.35	2.05	1.80
	1,020	1,040	5.25	4.90	4.50	4.15	3.75	3.40	3.10	2.75	2.50	2.20	1.95
	1,040	1,060	5.45	5.05	4.70	4.30	3.95	3.60	3.25	2.90	2.65	2.35	2.05
	1,060	1,080	5.60	5.25	4.85	4.50	4.15	3.75	3.40	3.10	2.75	2.50	2.20
	1,080	1,100	5.80	5.40	5.05	4.65	4.30	3.95	3.55	3.25	2.90	2.60	2.35
	1,100	1,120	5.95	5.60	5.20	4.85	4.50	4.10	3.75	3.40	3.05	2.75	2.45
	1,120	1,140	6.15	5.75	5.40	5.05	4.65	4.30	3.90	3.55	3.20	2.90	2.60
	1,140	1,160	6.35	5.95	5.55	5.20	4.85	4.45	4.10	3.75	3.40	3.05	2.75
	1,160	1,180	6.55	6.10	5.75	5.40	5.00	4.65	4.30	3.90	3.55	3.20	2.90
	1,180	1,200	6.70	6.30	5.95	5.55	5.20	4.80	4.45	4.10	3.70	3.35	3.05
	1,200	1,220	6.90	6.50	6.10	5.75	5.35	5.00	4.65	4.25	3.90	3.50	3.20
	1,220	1,240	7.10	6.70	6.30	5.90	5.55	5.20	4.80	4.45	4.05	3.70	3.35
	1,240	1,260	7.30	6.90	6.50	6.10	5.70	5.35	5.00	4.60	4.25	3.90	3.50
	1,260	1,280	7.50	7.10	6.70	6.30	5.90	5.55	5.15	4.80	4.40	4.05	3.70
	1,280	1,300	7.70	7.30	6.90	6.50	6.10	5.70	5.35	4.95	4.60	4.25	3.85
	1,300	1,320	7.90	7.50	7.05	6.65	6.25	5.90	5.50	5.15	4.80	4.40	4.05
	1,320	1,340	8.05	7.65	7.25	6.85	6.45	6.05	5.70	5.30	4.95	4.60	4.20
	1,340	1,360	8.25	7.85	7.45	7.05	6.65	6.25	5.85	5.50	5.15	4.75	4.40
	\$1,360 & OVER		Use Method II, "Exact Calculation Method," on pages 16 and 17										

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$100	\$0.00										
100	200	0.00										
200	230	0.00										
230	240	0.00										
240	250	0.00										
250	260	0.00										
260	270	0.00										
270	280	0.00										
280	290	0.00										
290	300	0.00										
300	320	0.00										
320	340	0.10										
340	360	0.25										
360	380	0.35	\$0.10									
380	400	0.45	0.20									
400	420	0.60	0.35	\$0.10								
420	440	0.70	0.45	0.20								
440	460	0.85	0.60	0.35	\$0.10							
460	480	0.95	0.70	0.45	0.20							
480	500	1.05	0.80	0.55	0.30	\$0.05						
500	520	1.20	0.95	0.70	0.45	0.20						
520	540	1.30	1.05	0.80	0.55	0.30	\$0.05					
540	560	1.45	1.20	0.95	0.70	0.45	0.20					
560	580	1.55	1.30	1.05	0.80	0.55	0.30	\$0.05				
580	600	1.65	1.40	1.15	0.90	0.65	0.40	0.15				
600	620	1.80	1.55	1.30	1.05	0.80	0.55	0.30	\$0.05			
620	640	1.90	1.65	1.40	1.15	0.90	0.65	0.40	0.15			
640	660	2.05	1.80	1.55	1.30	1.05	0.80	0.55	0.30	\$0.05		
660	680	2.15	1.90	1.65	1.40	1.15	0.90	0.65	0.40	0.15		
680	700	2.30	2.00	1.75	1.50	1.25	1.00	0.75	0.50	0.25		
700	720	2.45	2.15	1.90	1.65	1.40	1.15	0.90	0.65	0.40	\$0.15	
720	740	2.60	2.30	2.00	1.75	1.50	1.25	1.00	0.75	0.50	0.25	
740	760	2.70	2.45	2.15	1.90	1.65	1.40	1.15	0.90	0.65	0.40	\$0.15
760	780	2.85	2.55	2.30	2.00	1.75	1.50	1.25	1.00	0.75	0.50	0.25
780	800	3.00	2.70	2.40	2.15	1.85	1.60	1.35	1.10	0.85	0.60	0.35
800	820	3.15	2.85	2.55	2.25	2.00	1.75	1.50	1.25	1.00	0.75	0.50
820	840	3.30	3.00	2.70	2.40	2.15	1.85	1.60	1.35	1.10	0.85	0.60
840	860	3.50	3.15	2.80	2.55	2.25	2.00	1.75	1.50	1.25	1.00	0.75
860	880	3.65	3.30	3.00	2.70	2.40	2.10	1.85	1.60	1.35	1.10	0.85
880	900	3.85	3.45	3.15	2.80	2.55	2.25	1.95	1.70	1.45	1.20	0.95
900	920	4.00	3.65	3.30	2.95	2.65	2.40	2.10	1.85	1.60	1.35	1.10
920	940	4.20	3.80	3.45	3.10	2.80	2.50	2.25	1.95	1.70	1.45	1.20
940	960	4.35	4.00	3.60	3.30	2.95	2.65	2.35	2.10	1.85	1.60	1.35
960	980	4.55	4.15	3.80	3.45	3.10	2.80	2.50	2.25	1.95	1.70	1.45
980	1,000	4.70	4.35	3.95	3.60	3.25	2.95	2.65	2.35	2.10	1.80	1.55
1,000	1,020	4.90	4.50	4.15	3.80	3.40	3.10	2.80	2.50	2.20	1.95	1.70
1,020	1,040	5.05	4.70	4.35	3.95	3.60	3.25	2.90	2.65	2.35	2.05	1.80
1,040	1,060	5.25	4.85	4.50	4.15	3.75	3.40	3.10	2.75	2.50	2.20	1.95
1,060	1,080	5.40	5.05	4.70	4.30	3.95	3.60	3.25	2.90	2.60	2.35	2.05
1,080	1,100	5.60	5.25	4.85	4.50	4.10	3.75	3.40	3.05	2.75	2.45	2.20
1,100	1,120	5.75	5.40	5.05	4.65	4.30	3.95	3.55	3.25	2.90	2.60	2.35
1,120	1,140	5.95	5.60	5.20	4.85	4.50	4.10	3.75	3.40	3.05	2.75	2.45
1,140	1,160	6.15	5.75	5.40	5.00	4.65	4.30	3.90	3.55	3.20	2.90	2.60
1,160	1,180	6.35	5.95	5.55	5.20	4.85	4.45	4.10	3.70	3.35	3.05	2.75
1,180	1,200	6.50	6.10	5.75	5.40	5.00	4.65	4.25	3.90	3.55	3.20	2.85
1,200	1,220	6.70	6.30	5.90	5.55	5.20	4.80	4.45	4.10	3.70	3.35	3.05
1,220	1,240	6.90	6.50	6.10	5.75	5.35	5.00	4.60	4.25	3.90	3.50	3.20
1,240	1,260	7.10	6.70	6.30	5.90	5.55	5.15	4.80	4.45	4.05	3.70	3.35
1,260	1,280	7.30	6.90	6.50	6.10	5.70	5.35	5.00	4.60	4.25	3.85	3.50
1,280	1,300	7.50	7.10	6.70	6.30	5.90	5.50	5.15	4.80	4.40	4.05	3.70
1,300	1,320	7.70	7.30	6.85	6.45	6.05	5.70	5.35	4.95	4.60	4.20	3.85
1,320	1,340	7.85	7.45	7.05	6.65	6.25	5.90	5.50	5.15	4.75	4.40	4.05
1,340	1,360	8.05	7.65	7.25	6.85	6.45	6.05	5.70	5.30	4.95	4.60	4.20
\$1,360 & OVER	Use Method II, "Exact Calculation Method," on pages 18 and 19											

Method I

Table III

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

SEMIMONTHLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
Method I	\$0	\$200	\$0.00									
	200	400	0.00									
	400	460	0.00									
Table IV	460	480	0.00									
	480	500	0.00									
	500	520	0.00									
	520	540	0.00									
	540	560	0.00									
	560	580	0.00									
Yonkers	580	600	0.05									
	600	640	0.25									
	640	680	0.45									
RESIDENT	680	720	0.70	\$0.20								
	720	760	0.95	0.45								
Income Tax	760	800	1.20	0.70	\$0.20							
	800	840	1.45	0.95	0.45							
Surcharge	840	880	1.65	1.15	0.65	\$0.15						
	880	920	1.90	1.40	0.90	0.40						
	920	960	2.15	1.65	1.15	0.65	\$0.15					
	960	1,000	2.40	1.90	1.40	0.90	0.40					
	1,000	1,040	2.65	2.15	1.65	1.15	0.65	\$0.15				
SINGLE	1,040	1,080	2.85	2.35	1.85	1.35	0.85	0.35				
	1,080	1,120	3.10	2.60	2.10	1.60	1.10	0.60	\$0.10			
	1,120	1,160	3.35	2.85	2.35	1.85	1.35	0.85	0.35			
	1,160	1,200	3.60	3.10	2.60	2.10	1.60	1.10	0.60	\$0.10		
	1,200	1,240	3.85	3.35	2.85	2.35	1.85	1.35	0.85	0.35		
	1,240	1,280	4.10	3.55	3.05	2.55	2.05	1.55	1.05	0.55	\$0.05	
	1,280	1,320	4.35	3.80	3.30	2.80	2.30	1.80	1.30	0.80	0.30	
MONTHLY	1,320	1,360	4.60	4.05	3.55	3.05	2.55	2.05	1.55	1.05	0.55	\$0.05
Payroll Period	1,360	1,400	4.90	4.35	3.80	3.30	2.80	2.30	1.80	1.30	0.80	0.30
	1,400	1,440	5.15	4.60	4.05	3.55	3.05	2.55	2.05	1.55	1.05	0.55
	1,440	1,480	5.45	4.85	4.30	3.75	3.25	2.75	2.25	1.75	1.25	0.75
	1,480	1,520	5.70	5.15	4.60	4.00	3.50	3.00	2.50	2.00	1.50	1.00
	1,520	1,560	6.00	5.40	4.85	4.30	3.75	3.25	2.75	2.25	1.75	1.25
	1,560	1,600	6.35	5.70	5.10	4.55	4.00	3.50	3.00	2.50	2.00	1.50
	1,600	1,640	6.65	6.00	5.40	4.80	4.25	3.75	3.25	2.75	2.25	1.75
	1,640	1,680	6.95	6.30	5.65	5.10	4.55	3.95	3.45	2.95	2.45	1.95
	1,680	1,720	7.30	6.60	5.95	5.35	4.80	4.25	3.70	3.20	2.70	2.20
	1,720	1,760	7.65	6.95	6.30	5.65	5.05	4.50	3.95	3.45	2.95	2.45
	1,760	1,800	8.00	7.30	6.60	5.95	5.35	4.80	4.20	3.70	3.20	2.70
	1,800	1,840	8.40	7.65	6.90	6.25	5.60	5.05	4.50	3.95	3.45	2.95
	1,840	1,880	8.75	8.00	7.25	6.55	5.90	5.30	4.75	4.20	3.65	3.15
	1,880	1,920	9.10	8.35	7.60	6.90	6.25	5.60	5.05	4.45	3.90	3.40
	1,920	1,960	9.45	8.70	7.95	7.20	6.55	5.90	5.30	4.75	4.15	3.65
	1,960	2,000	9.80	9.05	8.30	7.60	6.85	6.20	5.55	5.00	4.45	3.90
	2,000	2,040	10.15	9.40	8.65	7.95	7.20	6.50	5.85	5.25	4.70	4.15
	2,040	2,080	10.50	9.75	9.00	8.30	7.55	6.85	6.20	5.55	5.00	4.40
	2,080	2,120	10.85	10.10	9.40	8.65	7.90	7.15	6.50	5.85	5.25	4.70
	2,120	2,160	11.20	10.45	9.75	9.00	8.25	7.50	6.80	6.15	5.50	4.95
	2,160	2,200	11.55	10.80	10.10	9.35	8.60	7.85	7.15	6.45	5.80	5.25
	2,200	2,240	11.90	11.20	10.45	9.70	8.95	8.25	7.50	6.80	6.10	5.50
	2,240	2,280	12.30	11.55	10.80	10.05	9.30	8.60	7.85	7.10	6.45	5.80
	2,280	2,320	12.65	11.90	11.15	10.40	9.65	8.95	8.20	7.45	6.75	6.10
	2,320	2,360	13.05	12.25	11.50	10.75	10.05	9.30	8.55	7.80	7.10	6.40
	2,360	2,400	13.45	12.65	11.85	11.10	10.40	9.65	8.90	8.15	7.45	6.75
	2,400	2,440	13.85	13.00	12.20	11.45	10.75	10.00	9.25	8.50	7.80	7.05
	2,440	2,480	14.20	13.40	12.60	11.85	11.10	10.35	9.60	8.90	8.15	7.40
	2,480	2,520	14.60	13.80	13.00	12.20	11.45	10.70	9.95	9.25	8.50	7.75
	2,520	2,560	15.00	14.20	13.40	12.55	11.80	11.05	10.30	9.60	8.85	8.10
	2,560	2,600	15.40	14.55	13.75	12.95	12.15	11.40	10.70	9.95	9.20	8.45
	2,600	2,640	15.75	14.95	14.15	13.35	12.55	11.75	11.05	10.30	9.55	8.80
	2,640	2,680	16.15	15.35	14.55	13.75	12.90	12.10	11.40	10.65	9.90	9.15
	2,680	2,720	16.55	15.75	14.90	14.10	13.30	12.50	11.75	11.00	10.25	9.55
	\$2,720 & OVER		Use Method II, "Exact Calculation Method," on pages 16 and 17									

WAGES		EXEMPTIONS CLAIMED										10
At	But	0	1	2	3	4	5	6	7	8	9	or more
Least	Less Than	TAX TO BE WITHHELD										
\$0	\$200	\$0.00										
200	400	0.00										
400	460	0.00										
460	480	0.00										
480	500	0.00										
500	520	0.00										
520	540	0.00										
540	560	0.00										
560	580	0.00										
580	600	0.00										
600	640	0.00										
640	680	0.20										
680	720	0.45										
720	760	0.70	\$0.20									
760	800	0.95	0.45									
800	840	1.20	0.70	\$0.20								
840	880	1.40	0.90	0.40								
880	920	1.65	1.15	0.65	\$0.15							
920	960	1.90	1.40	0.90	0.40							
960	1,000	2.15	1.65	1.15	0.65	\$0.15						
1,000	1,040	2.40	1.90	1.40	0.90	0.40						
1,040	1,080	2.60	2.10	1.60	1.10	0.60	\$0.10					
1,080	1,120	2.85	2.35	1.85	1.35	0.85	0.35					
1,120	1,160	3.10	2.60	2.10	1.60	1.10	0.60	\$0.10				
1,160	1,200	3.35	2.85	2.35	1.85	1.35	0.85	0.35				
1,200	1,240	3.60	3.10	2.60	2.10	1.60	1.10	0.60	\$0.10			
1,240	1,280	3.80	3.30	2.80	2.30	1.80	1.30	0.80	0.30			
1,280	1,320	4.05	3.55	3.05	2.55	2.05	1.55	1.05	0.55	\$0.05		
1,320	1,360	4.35	3.80	3.30	2.80	2.30	1.80	1.30	0.80	0.30		
1,360	1,400	4.60	4.05	3.55	3.05	2.55	2.05	1.55	1.05	0.55	\$0.05	
1,400	1,440	4.90	4.30	3.80	3.30	2.80	2.30	1.80	1.30	0.80	0.30	
1,440	1,480	5.15	4.60	4.05	3.50	3.00	2.50	2.00	1.50	1.00	0.50	
1,480	1,520	5.40	4.85	4.30	3.75	3.25	2.75	2.25	1.75	1.25	0.75	\$0.25
1,520	1,560	5.70	5.15	4.55	4.00	3.50	3.00	2.50	2.00	1.50	1.00	0.50
1,560	1,600	6.00	5.40	4.85	4.25	3.75	3.25	2.75	2.25	1.75	1.25	0.75
1,600	1,640	6.30	5.65	5.10	4.55	4.00	3.50	3.00	2.50	2.00	1.50	1.00
1,640	1,680	6.65	6.00	5.40	4.80	4.25	3.70	3.20	2.70	2.20	1.70	1.20
1,680	1,720	6.95	6.30	5.65	5.10	4.50	3.95	3.45	2.95	2.45	1.95	1.45
1,720	1,760	7.30	6.60	5.95	5.35	4.80	4.25	3.70	3.20	2.70	2.20	1.70
1,760	1,800	7.65	6.90	6.25	5.60	5.05	4.50	3.95	3.45	2.95	2.45	1.95
1,800	1,840	8.00	7.25	6.60	5.95	5.35	4.75	4.20	3.70	3.20	2.70	2.20
1,840	1,880	8.35	7.60	6.90	6.25	5.60	5.05	4.50	3.90	3.40	2.90	2.40
1,880	1,920	8.70	8.00	7.25	6.55	5.90	5.30	4.75	4.20	3.65	3.15	2.65
1,920	1,960	9.05	8.35	7.60	6.85	6.20	5.60	5.00	4.45	3.90	3.40	2.90
1,960	2,000	9.40	8.70	7.95	7.20	6.55	5.85	5.30	4.70	4.15	3.65	3.15
2,000	2,040	9.80	9.05	8.30	7.55	6.85	6.20	5.55	5.00	4.45	3.90	3.40
2,040	2,080	10.15	9.40	8.65	7.90	7.20	6.50	5.85	5.25	4.70	4.15	3.60
2,080	2,120	10.50	9.75	9.00	8.25	7.55	6.80	6.15	5.55	4.95	4.40	3.85
2,120	2,160	10.85	10.10	9.35	8.65	7.90	7.15	6.50	5.80	5.25	4.70	4.10
2,160	2,200	11.20	10.45	9.70	9.00	8.25	7.50	6.80	6.15	5.50	4.95	4.40
2,200	2,240	11.55	10.80	10.05	9.35	8.60	7.85	7.10	6.45	5.80	5.20	4.65
2,240	2,280	11.90	11.15	10.45	9.70	8.95	8.20	7.50	6.75	6.10	5.50	4.95
2,280	2,320	12.25	11.50	10.80	10.05	9.30	8.55	7.85	7.10	6.45	5.75	5.20
2,320	2,360	12.65	11.85	11.15	10.40	9.65	8.90	8.20	7.45	6.75	6.10	5.45
2,360	2,400	13.05	12.25	11.50	10.75	10.00	9.30	8.55	7.80	7.05	6.40	5.75
2,400	2,440	13.40	12.60	11.85	11.10	10.35	9.65	8.90	8.15	7.40	6.70	6.05
2,440	2,480	13.80	13.00	12.20	11.45	10.70	10.00	9.25	8.50	7.75	7.05	6.35
2,480	2,520	14.20	13.40	12.60	11.80	11.05	10.35	9.60	8.85	8.10	7.40	6.70
2,520	2,560	14.60	13.80	12.95	12.15	11.45	10.70	9.95	9.20	8.50	7.75	7.00
2,560	2,600	14.95	14.15	13.35	12.55	11.80	11.05	10.30	9.55	8.85	8.10	7.35
2,600	2,640	15.35	14.55	13.75	12.95	12.15	11.40	10.65	9.90	9.20	8.45	7.70
2,640	2,680	15.75	14.95	14.15	13.35	12.50	11.75	11.00	10.30	9.55	8.80	8.05
2,680	2,720	16.15	15.35	14.50	13.70	12.90	12.10	11.35	10.65	9.90	9.15	8.40
\$2,720 & OVER		Use Method II, "Exact Calculation Method," on pages 18 and 19										

Method I

Table IV

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

MONTHLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10	
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more	
TAX TO BE WITHHELD													
Method I	\$0	\$25	\$0.00										
	25	29	0.00										
	29	30	0.00										
Table V	30	31	0.00										
	31	32	0.05										
	32	33	0.05										
	33	34	0.05										
	34	35	0.05										
	35	36	0.05	\$0.05									
Yonkers	36	37	0.05	0.05									
	37	38	0.05	0.05									
	38	39	0.05	0.05									
RESIDENT	39	40	0.10	0.05	\$0.05								
	40	41	0.10	0.05	0.05								
Income Tax	41	42	0.10	0.05	0.05								
	42	43	0.10	0.05	0.05								
Surcharge	43	44	0.10	0.10	0.05	\$0.05							
	44	45	0.10	0.10	0.05	0.05							
	45	46	0.10	0.10	0.05	0.05							
	46	47	0.10	0.10	0.05	0.05	\$0.05						
	47	48	0.10	0.10	0.10	0.05	0.05						
SINGLE	48	49	0.15	0.10	0.10	0.05	0.05						
	49	50	0.15	0.10	0.10	0.05	0.05						
	50	52	0.15	0.10	0.10	0.10	0.05	\$0.05					
	52	54	0.15	0.15	0.10	0.10	0.05	0.05					
	54	56	0.15	0.15	0.10	0.10	0.10	0.05	\$0.05				
	56	58	0.20	0.15	0.15	0.10	0.10	0.05	0.05				
	58	60	0.20	0.15	0.15	0.10	0.10	0.10	0.05	\$0.05			
DAILY	60	62	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05			
Payroll Period	62	64	0.20	0.20	0.15	0.15	0.10	0.10	0.10	0.05	\$0.05		
	64	66	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05		
	66	68	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.05	\$0.05	
	68	70	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05	
	70	72	0.30	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.05	\$0.05
	72	74	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05
	74	76	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.05
	76	78	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05
	78	80	0.35	0.30	0.30	0.25	0.25	0.20	0.15	0.15	0.15	0.10	0.10
	80	82	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10
	82	84	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10
	84	86	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10
	86	88	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15
	88	90	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15
	90	92	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15
	92	94	0.45	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15
	94	96	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.20
	96	98	0.50	0.45	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20
	98	100	0.50	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20
	100	102	0.55	0.50	0.45	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20
	102	104	0.55	0.50	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25
	104	106	0.55	0.55	0.50	0.45	0.45	0.40	0.35	0.35	0.30	0.25	0.25
	106	108	0.60	0.55	0.50	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25
	108	110	0.60	0.55	0.55	0.50	0.45	0.45	0.40	0.35	0.35	0.30	0.25
	110	112	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.40	0.35	0.30	0.30
	112	114	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.35	0.30
	114	116	0.65	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.40	0.35	0.30
	116	118	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.35
	118	120	0.70	0.65	0.65	0.60	0.55	0.55	0.50	0.45	0.40	0.40	0.35
	120	122	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.50	0.45	0.40	0.35
	122	124	0.75	0.70	0.65	0.65	0.60	0.55	0.55	0.50	0.45	0.45	0.40
	124	126	0.75	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.50	0.45	0.40
	126	128	0.80	0.75	0.70	0.65	0.65	0.60	0.55	0.55	0.50	0.45	0.45
	128	130	0.80	0.75	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.50	0.45
\$130 & OVER			Use Method II, "Exact Calculation Method," on pages 16 and 17										

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$25	\$0.00										
25	29	0.00										
29	30	0.00										
30	31	0.00										
31	32	0.00										
32	33	0.00										
33	34	0.05										
34	35	0.05										
35	36	0.05										
36	37	0.05										
37	38	0.05	\$0.05									
38	39	0.05	0.05									
39	40	0.05	0.05									
40	41	0.05	0.05									
41	42	0.10	0.05	\$0.05								
42	43	0.10	0.05	0.05								
43	44	0.10	0.05	0.05								
44	45	0.10	0.05	0.05	\$0.05							
45	46	0.10	0.10	0.05	0.05							
46	47	0.10	0.10	0.05	0.05							
47	48	0.10	0.10	0.05	0.05							
48	49	0.10	0.10	0.05	0.05	\$0.05						
49	50	0.10	0.10	0.10	0.05	0.05						
50	52	0.15	0.10	0.10	0.05	0.05						
52	54	0.15	0.10	0.10	0.10	0.05	\$0.05					
54	56	0.15	0.15	0.10	0.10	0.05	0.05					
56	58	0.15	0.15	0.10	0.10	0.10	0.05	\$0.05				
58	60	0.20	0.15	0.15	0.10	0.10	0.05	0.05				
60	62	0.20	0.15	0.15	0.10	0.10	0.10	0.05	\$0.05			
62	64	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05			
64	66	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.05	\$0.05		
66	68	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05		
68	70	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.05	\$0.05	
70	72	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05	
72	74	0.30	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.05	\$0.05
74	76	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05
76	78	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.05
78	80	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05
80	82	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10
82	84	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10
84	86	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10
86	88	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10
88	90	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15
90	92	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15
92	94	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15
94	96	0.45	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15
96	98	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.20
98	100	0.50	0.45	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20
100	102	0.50	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20
102	104	0.55	0.50	0.45	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20
104	106	0.55	0.50	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25
106	108	0.55	0.55	0.50	0.45	0.45	0.40	0.35	0.35	0.30	0.25	0.25
108	110	0.60	0.55	0.50	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25
110	112	0.60	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.35	0.30	0.25
112	114	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.40	0.35	0.30	0.30
114	116	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.35	0.30
116	118	0.65	0.65	0.60	0.55	0.55	0.50	0.45	0.40	0.40	0.35	0.30
118	120	0.70	0.65	0.60	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35
120	122	0.70	0.65	0.65	0.60	0.55	0.55	0.50	0.45	0.40	0.40	0.35
122	124	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.50	0.45	0.40	0.35
124	126	0.75	0.70	0.65	0.65	0.60	0.55	0.55	0.50	0.45	0.45	0.40
126	128	0.75	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.50	0.45	0.40
128	130	0.80	0.75	0.70	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.45
\$130 & OVER		Use Method II, "Exact Calculation Method," on pages 18 and 19										

Method I

Table V

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

DAILY

Payroll Period

Yonkers

Special Tables for Deduction and Exemption Allowances

Applicable to Method II, Exact Calculation Method for Yonkers; see pages 16 through 19

Applicable to Dollar to Dollar Withholding Tables for Yonkers; see pages 20 and 21

Using the tables below, compute the total deduction and exemption allowance to subtract from wages.

Table A
Combined deduction and exemption allowance (full year)

Using Payroll type, Marital status, and the Number of exemptions, locate the combined deduction and exemption allowance amount in the chart below and subtract that amount from wages, before using the exact calculation method (or dollar to dollar withholding tables) to determine the amount to be withheld.

(Use Tables B and C below if more than 10 exemptions are claimed.)

Payroll type	Marital status	Number of exemptions										
		0	1	2	3	4	5	6	7	8	9	10
Daily or Miscellaneous	Single	\$26.85	\$30.70	\$34.55	\$38.40	\$42.25	\$46.10	\$49.95	\$53.80	\$57.65	\$61.50	\$65.35
	Married	28.75	32.60	36.45	40.30	44.15	48.00	51.85	55.70	59.55	63.40	67.25
Weekly	Single	134.15	153.40	172.65	191.90	211.15	230.40	249.65	268.90	288.15	307.40	326.65
	Married	143.75	163.00	182.25	201.50	220.75	240.00	259.25	278.50	297.75	317.00	336.25
Biweekly	Single	268.30	306.80	345.30	383.80	422.30	460.80	499.30	537.80	576.30	614.80	653.30
	Married	287.50	326.00	364.50	403.00	441.50	480.00	518.50	557.00	595.50	634.00	672.50
Semimonthly	Single	290.60	332.25	373.90	415.55	457.20	498.85	540.50	582.15	623.80	665.45	707.10
	Married	311.45	353.10	394.75	436.40	478.05	519.70	561.35	603.00	644.65	686.30	727.95
Monthly	Single	581.25	664.55	747.85	831.15	914.45	997.75	1,081.05	1,164.35	1,247.65	1,330.95	1,414.25
	Married	622.90	706.20	789.50	872.80	956.10	1,039.40	1,122.70	1,206.00	1,289.30	1,372.60	1,455.90
Annual	Single	6,975	7,975	8,975	9,975	10,975	11,975	12,975	13,975	14,975	15,975	16,975
	Married	7,475	8,475	9,475	10,475	11,475	12,475	13,475	14,475	15,475	16,475	17,475

Table B
Deduction allowance

Use payroll period and marital status of employee to find the deduction allowance. Then see Table C.

Payroll period	Marital status	Deduction amount
Daily or Miscellaneous	Single	\$26.85
	Married	28.75
Weekly	Single	134.15
	Married	143.75
Biweekly	Single	268.30
	Married	287.50
Semimonthly	Single	290.60
	Married	311.45
Monthly	Single	581.25
	Married	622.90
Annual	Single	6,975
	Married	7,475

Table C
Exemption allowance

Based on a full year exemption of \$1,000.

Multiply the number of exemptions claimed by the applicable amount from the table below and add the result to the deduction amount from Table B.

Payroll period	Value of one exemption
Daily/miscellaneous	\$3.85
Weekly	19.25
Biweekly	38.50
Semimonthly	41.65
Monthly	83.30
Annual	1,000

Table D
Adjustment for difference between federal* and New York exemption allowances

For employers who elect to use the federal exemption amounts* in computing wages after exemptions, the following adjustments correct for the difference between the federal exemption of \$3,800* and the New York State exemption of \$1,000 according to the particular payroll period.

To correct for the lower New York State exemption allowances: Multiply the amount below for one exemption by the number of exemptions claimed. Add the product to the federally computed wages after exemptions.

Payroll period	Adjustment for each federal exemption
Daily/miscellaneous	\$10.80
Weekly	53.85
Biweekly	107.70
Semimonthly	116.65
Monthly	233.30
Quarterly	700.00
Semiannual	1,400.00
Annual	2,800.00

* The adjustments in Table D are based on the 2012 federal exemption amount of \$3,800. The federal exemption amount may be adjusted for inflation as prescribed by the Internal Revenue Code. For an annual payroll period, the adjustment for each federal exemption should be changed by subtracting \$1,000 from the current federal exemption amount. Other payroll periods should be recalculated accordingly.

— Notes —

Yonkers Method II Exact Calculation Method Single Instructions and Examples

Steps for computing the amount of tax to be withheld:

Step 1 If the number of exemptions claimed is ten or fewer, look up the total exemption and deduction amount in Table A on page 14, according to the payroll period and marital status claimed. (If there are more than 10 exemptions, multiply the number by the exemption amount in Table C on page 14 and add it to the deduction amount from Table B.) Subtract the total exemption and deduction amount from the wages to get net wages.

For weekly payroll periods, if the amount of net wages is \$600 or less, you may use the simplified Dollar to Dollar Withholding Table beginning on page 20 to find the amount to withhold. Otherwise, continue with Step 2.

Step 2 Locate the table on page 17 for the appropriate payroll period. Find the line on which the net wages fall between the amounts in Columns 1 and 2.

Step 3 Following across on the line you found in Step 2, subtract the amount in Column 3 from the net wages.

Step 4 Following across the same line, multiply the result from Step 3 by the amount in Column 4.

Step 5 Following across on the same line, add the result from Step 4 to the amount in Column 5. Multiply the result by 15% (.15). Withhold the resulting product from wages.

Examples

<p style="text-align: center;">Example 1:</p> <p style="text-align: center;">Weekly payroll, \$400 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$191.90 for single, weekly payroll, 3 exemptions. $\\$400 \text{ wages} - \\$191.90 = \\$208.10 \text{ net wages}$. 2. Use Table II - A on page 17 for single, weekly payroll. Look up \$208.10 and use line 2 on which \$208.10 is greater than Column 1 (\$154) but less than Column 2 (\$212). 3. $\\$208.10 - \\$154 \text{ (from Column 3, line 2)} = \\54.10. 4. $\\$54.10 \times .0450 \text{ (from Column 4, line 2)} = \\2.43. 5. $\\$2.43 + \\$6.15 \text{ (from Column 5, line 2)} = \\8.58. $\\$8.58 \times .15 = \\1.29. Withhold this amount. 	<p style="text-align: center;">Example 3:</p> <p style="text-align: center;">Monthly payroll, \$50,000 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$831.15 for single, monthly payroll, 3 exemptions. $\\$50,000 \text{ wages} - \\$831.15 = \\$49,168.85 \text{ net wages}$. 2. Use Table II - D on page 17 for single, monthly payroll. Look up \$49,168.85 and use line 11 on which \$49,168.85 is greater than Column 1 (\$20,833) but less than Column 2 (\$83,333). 3. $\\$49,168.85 - \\$20,833 \text{ (from Column 3, line 11)} = \\$28,335.85$. 4. $\\$28,335.85 \times .0735 \text{ (from Column 4, line 11)} = \\$2,082.68$. 5. $\\$2,082.68 + \\$1,497.17 \text{ (from Column 5, line 11)} = \\$3,579.85$. $\\$3,579.85 \times .15 = \\536.98. Withhold this amount.
<p style="text-align: center;">Example 2:</p> <p style="text-align: center;">Semimonthly payroll, \$5,000 gross wages, single, 1 exemption</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$332.25 for single, semimonthly payroll, 1 exemption. $\\$5,000 \text{ wages} - \\$332.25 = \\$4,667.75 \text{ net wages}$. 2. Use Table II - C on page 17 for single, semimonthly payroll. Look up \$4,667.75 and use line 8 on which \$4,667.75 is greater than Column 1 (\$4,167) but less than Column 2 (\$6,250). 3. $\\$4,667.75 - \\$4,167 \text{ (from Column 3, line 8)} = \\500.75. 4. $\\$500.75 \times .0808 \text{ (from Column 4, line 8)} = \\40.46. 5. $\\$40.46 + \\$261.50 \text{ (from Column 5, line 8)} = \\301.96. $\\$301.96 \times .15 = \\45.29. Withhold this amount. 	<p style="text-align: center;">Example 4:</p> <p style="text-align: center;">Daily payroll, \$750 gross wages, single, 2 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$34.55 for single, daily payroll, 2 exemptions. $\\$750 \text{ wages} - \\$34.55 = \\$715.45 \text{ net wages}$. 2. Use Table II - E on page 17 for single, daily payroll. Look up \$715.45 and use line 9 on which \$715.45 is greater than Column 1 (\$577), but less than Column 2 (\$769). 3. $\\$715.45 - \\$577 \text{ (from Column 3, line 9)} = \\138.45. 4. $\\$138.45 \times .0715 \text{ (from Column 4, line 9)} = \\9.90. 5. $\\$9.90 + \\$39.68 \text{ (from Column 5, line 9)} = \\49.58. $\\$49.58 \times .15 = \\7.44. Withhold this amount.

Line Number	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$154	\$0	0.0400	\$0
2	154	212	154	0.0450	6.15
3	212	250	212	0.0525	8.75
4	250	385	250	0.0590	10.77
5	385	1,442	385	0.0645	18.71
6	1,442	1,731	1,442	0.0665	86.94
7	1,731	1,923	1,731	0.0758	106.12
8	1,923	2,885	1,923	0.0808	120.69
9	2,885	3,846	2,885	0.0715	198.38
10	3,846	4,808	3,846	0.0815	267.13
11	4,808	19,231	4,808	0.0735	345.50
12	19,231	20,192	19,231	0.4902	1,405.60
13	20,192	.....	20,192	0.0962	1,876.94

Line Number	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$667	\$0	0.0400	\$0
2	667	917	667	0.0450	26.67
3	917	1,083	917	0.0525	37.92
4	1,083	1,667	1,083	0.0590	46.67
5	1,667	6,250	1,667	0.0645	81.08
6	6,250	7,500	6,250	0.0665	376.75
7	7,500	8,333	7,500	0.0758	459.83
8	8,333	12,500	8,333	0.0808	523.00
9	12,500	16,667	12,500	0.0715	859.67
10	16,667	20,833	16,667	0.0815	1,157.58
11	20,833	83,333	20,833	0.0735	1,497.17
12	83,333	87,500	83,333	0.4902	6,090.92
13	87,500	.....	87,500	0.0962	8,133.42

Line Number	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$308	\$0	0.0400	\$0
2	308	423	308	0.0450	12.31
3	423	500	423	0.0525	17.50
4	500	769	500	0.0590	21.54
5	769	2,885	769	0.0645	37.42
6	2,885	3,462	2,885	0.0665	173.88
7	3,462	3,846	3,462	0.0758	212.23
8	3,846	5,769	3,846	0.0808	241.38
9	5,769	7,692	5,769	0.0715	396.77
10	7,692	9,615	7,692	0.0815	534.27
11	9,615	38,462	9,615	0.0735	691.00
12	38,462	40,385	38,462	0.4902	2,811.19
13	40,385	.....	40,385	0.0962	3,753.88

Line Number	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$31	\$0	0.0400	\$0
2	31	42	31	0.0450	1.23
3	42	50	42	0.0525	1.75
4	50	77	50	0.0590	2.15
5	77	288	77	0.0645	3.74
6	288	346	288	0.0665	17.39
7	346	385	346	0.0758	21.22
8	385	577	385	0.0808	24.14
9	577	769	577	0.0715	39.68
10	769	962	769	0.0815	53.43
11	962	3,846	962	0.0735	69.10
12	3,846	4,038	3,846	0.4902	281.12
13	4,038	.....	4,038	0.0962	375.39

Line Number	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$333	\$0	0.0400	\$0
2	333	458	333	0.0450	13.33
3	458	542	458	0.0525	18.96
4	542	833	542	0.0590	23.33
5	833	3,125	833	0.0645	40.54
6	3,125	3,750	3,125	0.0665	188.38
7	3,750	4,167	3,750	0.0758	229.92
8	4,167	6,250	4,167	0.0808	261.50
9	6,250	8,333	6,250	0.0715	429.83
10	8,333	10,417	8,333	0.0815	578.79
11	10,417	41,667	10,417	0.0735	748.58
12	41,667	43,750	41,667	0.4902	3,045.46
13	43,750	.....	43,750	0.0962	4,066.71

Line Number	If annual wages (after subtracting deductions and exemptions) are:		Subtract amount from taxable portion of annualized pay Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$8,000	\$0	0.0400	\$0
2	8,000	11,000	8,000	0.0450	320.00
3	11,000	13,000	11,000	0.0525	455.00
4	13,000	20,000	13,000	0.0590	560.00
5	20,000	75,000	20,000	0.0645	973.00
6	75,000	90,000	75,000	0.0665	4,521.00
7	90,000	100,000	90,000	0.0758	5,518.00
8	100,000	150,000	100,000	0.0808	6,276.00
9	150,000	200,000	150,000	0.0715	10,316.00
10	200,000	250,000	200,000	0.0815	13,891.00
11	250,000	1,000,000	250,000	0.0735	17,966.00
12	1,000,000	1,050,000	1,000,000	0.4902	73,091.00
13	1,050,000	.....	1,050,000	0.0962	97,601.00

Yonkers
Method II Exact Calculation Method
Married
Instructions and Examples

Steps for computing the amount of tax to be withheld:

Step 1 If the number of exemptions claimed is ten or fewer, look up the total exemption and deduction amount in Table A on page 14, according to the payroll period and marital status claimed. (If there are more than 10 exemptions, multiply the number by the exemption amount in Table C on page 14 and add it to the deduction amount from Table B.) Subtract the total exemption and deduction amount from the wages to get net wages.

For weekly payroll periods, if the amount of net wages is \$600 or less, you may use the simplified Dollar to Dollar Withholding Table beginning on page 20 to find the amount to withhold. Otherwise, continue with Step 2.

Step 2 Locate the table on page 19 for the appropriate payroll period. Find the line on which the net wages fall between the amounts in Columns 1 and 2.

Step 3 Following across on the line you found in Step 2, subtract the amount in Column 3 from the net wages.

Step 4 Following across the same line, multiply the result from Step 3 by the amount in Column 4.

Step 5 Following across on the same line, add the result from Step 4 to the amount in Column 5. Multiply the result by 15% (.15). Withhold the resulting product from wages.

Examples

<p style="text-align: center;">Example 1:</p> <p style="text-align: center;">Weekly payroll, \$400 gross wages, married, 4 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$220.75 for married, weekly payroll 4 exemptions. \$400 wages - \$220.75 = \$179.25 net wages. 2. Use Table II - A on page 19 for married, weekly payroll. Look up \$179.25 and use line 2 on which \$179.25 is greater than Column 1 (\$154) but less than Column 2 (\$212). 3. \$179.25 - \$154 (from Column 3, line 2) = \$25.25. 4. \$25.25 x .0450 (from Column 4, line 2) = \$1.14. 5. \$1.14 + \$6.15 (from Column 5, line 2) = \$7.29. \$7.29 x .15 = \$1.09. Withhold this amount. 	<p style="text-align: center;">Example 3:</p> <p style="text-align: center;">Monthly payroll, \$50,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$872.80 for married, monthly payroll, 3 exemptions. \$50,000 wages - \$872.80 = \$49,127.20 net wages. 2. Use Table II - D on page 19 for married, monthly payroll. Look up \$49,127.20 and use line 12 on which \$49,127.20 is greater than Column 1 (\$29,167) but less than Column 2 (\$83,333). 3. \$49,127.20 - \$29,167 (from Column 3, line 12) = \$19,960.20. 4. \$19,960.20 x .0735 (from Column 4, line 12) = \$1,467.07. 5. \$1,467.07 + \$2,116.75 (from Column 5, line 12) = \$3,583.82. \$3,583.82 x .15 = \$537.57. Withhold this amount.
<p style="text-align: center;">Example 2:</p> <p style="text-align: center;">Semimonthly payroll, \$5,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$436.40 for married, semimonthly payroll, 3 exemptions. \$5,000 wages - \$436.40 = \$4,563.60 net wages. 2. Use Table II - C on page 19 for married, semimonthly payroll. Look up \$4,563.60 and use line 8 on which \$4,563.60 is greater than Column 1 (\$4,167) but less than Column 2 (\$6,250). 3. \$4,563.60 - \$4,167 (from Column 3, line 8) = \$396.60. 4. \$396.60 x .0778 (from Column 4, line 8) = \$30.86. 5. \$30.86 + \$260.25 (from Column 5, line 8) = \$291.11. \$291.11 x .15 = \$43.67. Withhold this amount. 	<p style="text-align: center;">Example 4:</p> <p style="text-align: center;">Daily payroll, \$750 gross wages, married, 2 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$36.45 for married, daily payroll, 2 exemptions. \$750 wages - \$36.45 = \$713.55 net wages. 2. Use Table II - E on page 19 for married, daily payroll. Look up \$713.55 and use line 9 on which \$713.55 is greater than Column 1 (\$577), but less than Column 2 (\$769). 3. \$713.55 - \$577 (from Column 3, line 9) = \$136.55. 4. \$136.55 x .0808 (from Column 4, line 9) = \$11.03. 5. \$11.03 + \$38.98 (from Column 5, line 9) = \$50.01. \$50.01 x .15 = \$7.50. Withhold this amount.

Table II - A Weekly Payroll

Line e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$154	\$0	0.0400	\$0
2	154	212	154	0.0450	6.15
3	212	250	212	0.0525	8.75
4	250	385	250	0.0590	10.77
5	385	1,442	385	0.0645	18.71
6	1,442	1,731	1,442	0.0665	86.94
7	1,731	1,923	1,731	0.0728	106.12
8	1,923	2,885	1,923	0.0778	120.12
9	2,885	3,846	2,885	0.0808	194.92
10	3,846	5,769	3,846	0.0715	272.62
11	5,769	6,731	5,769	0.0815	410.12
12	6,731	19,231	6,731	0.0735	488.48
13	19,231	38,462	19,231	0.0765	1,407.23
14	38,462	39,423	38,462	0.8842	2,878.38
15	39,423	.....	39,423	0.0962	3,728.58

Table II - D Monthly Payroll

Line e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$667	\$0	0.0400	\$0
2	667	917	667	0.0450	26.67
3	917	1,083	917	0.0525	37.92
4	1,083	1,667	1,083	0.0590	46.67
5	1,667	6,250	1,667	0.0645	81.08
6	6,250	7,500	6,250	0.0665	376.75
7	7,500	8,333	7,500	0.0728	459.83
8	8,333	12,500	8,333	0.0778	520.50
9	12,500	16,667	12,500	0.0808	844.67
10	16,667	25,000	16,667	0.0715	1,181.33
11	25,000	29,167	25,000	0.0815	1,777.17
12	29,167	83,333	29,167	0.0735	2,116.75
13	83,333	166,667	83,333	0.0765	6,098.00
14	166,667	170,833	166,667	0.8842	12,473.00
15	170,833	.....	170,833	0.0962	16,157.17

Table II - B Biweekly Payroll

Line e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$308	\$0	0.0400	\$0
2	308	423	308	0.0450	12.31
3	423	500	423	0.0525	17.50
4	500	769	500	0.0590	21.54
5	769	2,885	769	0.0645	37.42
6	2,885	3,462	2,885	0.0665	173.88
7	3,462	3,846	3,462	0.0728	212.23
8	3,846	5,769	3,846	0.0778	240.23
9	5,769	7,692	5,769	0.0808	389.85
10	7,692	11,538	7,692	0.0715	545.23
11	11,538	13,462	11,538	0.0815	820.23
12	13,462	38,462	13,462	0.0735	976.96
13	38,462	76,923	38,462	0.0765	2,814.46
14	76,923	78,846	76,923	0.8842	5,756.77
15	78,846	.....	78,846	0.0962	7,457.15

Table II - E Daily Payroll

Line e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$31	\$0	0.0400	\$0
2	31	42	31	0.0450	1.23
3	42	50	42	0.0525	1.75
4	50	77	50	0.0590	2.15
5	77	288	77	0.0645	3.74
6	288	346	288	0.0665	17.39
7	346	385	346	0.0728	21.22
8	385	577	385	0.0778	24.02
9	577	769	577	0.0808	38.98
10	769	1,154	769	0.0715	54.52
11	1,154	1,346	1,154	0.0815	82.02
12	1,346	3,846	1,346	0.0735	97.70
13	3,846	7,692	3,846	0.0765	281.45
14	7,692	7,885	7,692	0.8842	575.68
15	7,885	.....	7,885	0.0962	745.72

Table II - C Semimonthly Payroll

Line e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$333	\$0	0.0400	\$0
2	333	458	333	0.0450	13.33
3	458	542	458	0.0525	18.96
4	542	833	542	0.0590	23.33
5	833	3,125	833	0.0645	40.54
6	3,125	3,750	3,125	0.0665	188.38
7	3,750	4,167	3,750	0.0728	229.92
8	4,167	6,250	4,167	0.0778	260.25
9	6,250	8,333	6,250	0.0808	422.33
10	8,333	12,500	8,333	0.0715	590.67
11	12,500	14,583	12,500	0.0815	888.58
12	14,583	41,667	14,583	0.0735	1,058.38
13	41,667	83,333	41,667	0.0765	3,049.00
14	83,333	85,417	83,333	0.8842	6,236.50
15	85,417	.....	85,417	0.0962	8,078.58

Annual Tax Rate Schedule

Line e	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion of annualized pay Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$8,000	\$0	0.0400	\$0
2	8,000	11,000	8,000	0.0450	320.00
3	11,000	13,000	11,000	0.0525	455.00
4	13,000	20,000	13,000	0.0590	560.00
5	20,000	75,000	20,000	0.0645	973.00
6	75,000	90,000	75,000	0.0665	4,521.00
7	90,000	100,000	90,000	0.0728	5,518.00
8	100,000	150,000	100,000	0.0778	6,246.00
9	150,000	200,000	150,000	0.0808	10,136.00
10	200,000	300,000	200,000	0.0715	14,176.00
11	300,000	350,000	300,000	0.0815	21,326.00
12	350,000	1,000,000	350,000	0.0735	25,401.00
13	1,000,000	2,000,000	1,000,000	0.0765	73,176.00
14	2,000,000	2,050,000	2,000,000	0.8842	149,676.00
15	2,050,000	.....	2,050,000	0.0962	193,886.00

Yonkers Single or Married

Dollar to Dollar Withholding Table for WEEKLY Wages AFTER Deductions and Exemptions (Net Taxable Wages)

This table may be used, instead of the exact calculation method on pages 16 through 19, for net taxable weekly wages paid up to \$600. Before using this table, use page 14 to find amounts to be subtracted from gross weekly wages. For wages over \$600, use the exact calculation method on pages 16 through 19.

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
1	\$0.01	51	\$0.31	101	\$0.61	151	\$0.91	201	\$1.24	251	\$1.62
2	0.01	52	0.31	102	0.61	152	0.91	202	1.25	252	1.63
3	0.02	53	0.32	103	0.62	153	0.92	203	1.25	253	1.64
4	0.02	54	0.32	104	0.62	154	0.92	204	1.26	254	1.65
5	0.03	55	0.33	105	0.63	155	0.93	205	1.27	255	1.66
6	0.04	56	0.34	106	0.64	156	0.94	206	1.28	256	1.67
7	0.04	57	0.34	107	0.64	157	0.94	207	1.28	257	1.68
8	0.05	58	0.35	108	0.65	158	0.95	208	1.29	258	1.69
9	0.05	59	0.35	109	0.65	159	0.96	209	1.30	259	1.70
10	0.06	60	0.36	110	0.66	160	0.96	210	1.30	260	1.70
11	0.07	61	0.37	111	0.67	161	0.97	211	1.31	261	1.71
12	0.07	62	0.37	112	0.67	162	0.98	212	1.32	262	1.72
13	0.08	63	0.38	113	0.68	163	0.98	213	1.32	263	1.73
14	0.08	64	0.38	114	0.68	164	0.99	214	1.33	264	1.74
15	0.09	65	0.39	115	0.69	165	1.00	215	1.34	265	1.75
16	0.10	66	0.40	116	0.70	166	1.01	216	1.35	266	1.76
17	0.10	67	0.40	117	0.70	167	1.01	217	1.36	267	1.77
18	0.11	68	0.41	118	0.71	168	1.02	218	1.36	268	1.77
19	0.11	69	0.41	119	0.71	169	1.03	219	1.37	269	1.78
20	0.12	70	0.42	120	0.72	170	1.03	220	1.38	270	1.79
21	0.13	71	0.43	121	0.73	171	1.04	221	1.39	271	1.80
22	0.13	72	0.43	122	0.73	172	1.05	222	1.39	272	1.81
23	0.14	73	0.44	123	0.74	173	1.05	223	1.40	273	1.82
24	0.14	74	0.44	124	0.74	174	1.06	224	1.41	274	1.83
25	0.15	75	0.45	125	0.75	175	1.07	225	1.42	275	1.84
26	0.16	76	0.46	126	0.76	176	1.07	226	1.43	276	1.85
27	0.16	77	0.46	127	0.76	177	1.08	227	1.43	277	1.85
28	0.17	78	0.47	128	0.77	178	1.09	228	1.44	278	1.86
29	0.17	79	0.47	129	0.77	179	1.09	229	1.45	279	1.87
30	0.18	80	0.48	130	0.78	180	1.10	230	1.46	280	1.88
31	0.19	81	0.49	131	0.79	181	1.11	231	1.47	281	1.89
32	0.19	82	0.49	132	0.79	182	1.11	232	1.47	282	1.90
33	0.20	83	0.50	133	0.80	183	1.12	233	1.48	283	1.91
34	0.20	84	0.50	134	0.80	184	1.13	234	1.49	284	1.92
35	0.21	85	0.51	135	0.81	185	1.13	235	1.50	285	1.93
36	0.22	86	0.52	136	0.82	186	1.14	236	1.51	286	1.93
37	0.22	87	0.52	137	0.82	187	1.15	237	1.51	287	1.94
38	0.23	88	0.53	138	0.83	188	1.15	238	1.52	288	1.95
39	0.23	89	0.53	139	0.83	189	1.16	239	1.53	289	1.96
40	0.24	90	0.54	140	0.84	190	1.17	240	1.54	290	1.97
41	0.25	91	0.55	141	0.85	191	1.17	241	1.54	291	1.98
42	0.25	92	0.55	142	0.85	192	1.18	242	1.55	292	1.99
43	0.26	93	0.56	143	0.86	193	1.19	243	1.56	293	2.00
44	0.26	94	0.56	144	0.86	194	1.19	244	1.57	294	2.00
45	0.27	95	0.57	145	0.87	195	1.20	245	1.58	295	2.01
46	0.28	96	0.58	146	0.88	196	1.21	246	1.58	296	2.02
47	0.28	97	0.58	147	0.88	197	1.21	247	1.59	297	2.03
48	0.29	98	0.59	148	0.89	198	1.22	248	1.60	298	2.04
49	0.29	99	0.59	149	0.89	199	1.23	249	1.61	299	2.05
50	0.30	100	0.60	150	0.90	200	1.23	250	1.62	300	2.06

(continued on next page)

Yonkers

Single or Married

Dollar to Dollar Withholding Table for WEEKLY Wages AFTER Deductions and Exemptions (Net Taxable Wages)

(continued from preceding page)

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
301	\$2.07	351	\$2.51	401	\$2.97	451	\$3.45	501	\$3.93	551	\$4.42
302	2.08	352	2.52	402	2.97	452	3.46	502	3.94	552	4.43
303	2.08	353	2.53	403	2.98	453	3.47	503	3.95	553	4.44
304	2.09	354	2.54	404	2.99	454	3.48	504	3.96	554	4.45
305	2.10	355	2.54	405	3.00	455	3.49	505	3.97	555	4.46
306	2.11	356	2.55	406	3.01	456	3.50	506	3.98	556	4.46
307	2.12	357	2.56	407	3.02	457	3.51	507	3.99	557	4.47
308	2.13	358	2.57	408	3.03	458	3.52	508	4.00	558	4.48
309	2.14	359	2.58	409	3.04	459	3.53	509	4.01	559	4.49
310	2.15	360	2.59	410	3.05	460	3.54	510	4.02	560	4.50
311	2.16	361	2.60	411	3.06	461	3.55	511	4.03	561	4.51
312	2.16	362	2.61	412	3.07	462	3.56	512	4.04	562	4.52
313	2.17	363	2.62	413	3.08	463	3.57	513	4.05	563	4.53
314	2.18	364	2.62	414	3.09	464	3.57	514	4.06	564	4.54
315	2.19	365	2.63	415	3.10	465	3.58	515	4.07	565	4.55
316	2.20	366	2.64	416	3.11	466	3.59	516	4.08	566	4.56
317	2.21	367	2.65	417	3.12	467	3.60	517	4.09	567	4.57
318	2.22	368	2.66	418	3.13	468	3.61	518	4.10	568	4.58
319	2.23	369	2.67	419	3.14	469	3.62	519	4.11	569	4.59
320	2.23	370	2.68	420	3.15	470	3.63	520	4.12	570	4.60
321	2.24	371	2.69	421	3.16	471	3.64	521	4.13	571	4.61
322	2.25	372	2.70	422	3.17	472	3.65	522	4.14	572	4.62
323	2.26	373	2.70	423	3.18	473	3.66	523	4.15	573	4.63
324	2.27	374	2.71	424	3.19	474	3.67	524	4.16	574	4.64
325	2.28	375	2.72	425	3.20	475	3.68	525	4.16	575	4.65
326	2.29	376	2.73	426	3.21	476	3.69	526	4.17	576	4.66
327	2.30	377	2.74	427	3.22	477	3.70	527	4.18	577	4.67
328	2.31	378	2.75	428	3.23	478	3.71	528	4.19	578	4.68
329	2.31	379	2.76	429	3.24	479	3.72	529	4.20	579	4.69
330	2.32	380	2.77	430	3.25	480	3.73	530	4.21	580	4.70
331	2.33	381	2.77	431	3.26	481	3.74	531	4.22	581	4.71
332	2.34	382	2.78	432	3.27	482	3.75	532	4.23	582	4.72
333	2.35	383	2.79	433	3.27	483	3.76	533	4.24	583	4.73
334	2.36	384	2.80	434	3.28	484	3.77	534	4.25	584	4.74
335	2.37	385	2.81	435	3.29	485	3.78	535	4.26	585	4.75
336	2.38	386	2.82	436	3.30	486	3.79	536	4.27	586	4.76
337	2.39	387	2.83	437	3.31	487	3.80	537	4.28	587	4.76
338	2.39	388	2.84	438	3.32	488	3.81	538	4.29	588	4.77
339	2.40	389	2.85	439	3.33	489	3.82	539	4.30	589	4.78
340	2.41	390	2.86	440	3.34	490	3.83	540	4.31	590	4.79
341	2.42	391	2.87	441	3.35	491	3.84	541	4.32	591	4.80
342	2.43	392	2.88	442	3.36	492	3.85	542	4.33	592	4.81
343	2.44	393	2.89	443	3.37	493	3.86	543	4.34	593	4.82
344	2.45	394	2.90	444	3.38	494	3.87	544	4.35	594	4.83
345	2.46	395	2.91	445	3.39	495	3.87	545	4.36	595	4.84
346	2.46	396	2.92	446	3.40	496	3.88	546	4.37	596	4.85
347	2.47	397	2.93	447	3.41	497	3.89	547	4.38	597	4.86
348	2.48	398	2.94	448	3.42	498	3.90	548	4.39	598	4.87
349	2.49	399	2.95	449	3.43	499	3.91	549	4.40	599	4.88
350	2.50	400	2.96	450	3.44	500	3.92	550	4.41	600	4.89

Yonkers - Nonresident Earnings Tax

Method VI

Wage Bracket Tables

Select the appropriate table for the payroll period covered.

WEEKLY			BIWEEKLY			SEMIMONTHLY			MONTHLY			DAILY		
Gross pay		Tax	Gross pay		Tax	Gross pay		Tax	Gross Pay		Tax	Gross Pay		Tax
At least	But less than	to be withheld	At least	But less than	to be withheld	At least	But less than	to be withheld	At least	But less than	to be withheld	At least	But less than	to be withheld
\$0	\$77	\$0.00	\$0	\$154	\$0.00	\$0	\$167	\$0.00	\$0	\$334	\$0.00	\$0	\$16	\$0.00
77	83	0.10	154	166	0.20	167	175	0.20	334	350	0.40	16	27	0.05
83	93	0.15	166	186	0.30	175	195	0.30	350	390	0.60	27	39	0.10
93	103	0.20	186	206	0.40	195	215	0.40	390	430	0.80	39	43	0.15
103	113	0.25	206	226	0.50	215	235	0.50	430	470	1.00	43	53	0.20
113	123	0.30	226	246	0.60	235	255	0.60	470	510	1.20	53	63	0.25
123	133	0.35	246	266	0.70	255	275	0.70	510	550	1.40	63	73	0.30
133	143	0.40	266	286	0.80	275	295	0.80	550	590	1.60	73	77	0.35
143	153	0.45	286	306	0.90	295	315	0.90	590	630	1.80	77	89	0.40
153	163	0.50	306	326	1.00	315	335	1.00	630	670	2.00	89	99	0.45
163	173	0.55	326	346	1.10	335	355	1.10	670	710	2.20	99	109	0.50
173	183	0.60	346	366	1.20	355	375	1.20	710	750	2.40	109	116	0.55
183	193	0.65	366	385	1.30	375	395	1.30	750	790	2.60	For wages of \$116 or more, multiply amount by 0.50%.		
193	204	0.80	385	387	1.50	395	415	1.40	790	830	2.80			
204	214	0.85	387	407	1.60	415	417	1.50	830	834	3.00			
214	224	0.90	407	427	1.70	417	434	1.70	834	867	3.40			
224	234	0.95	427	447	1.80	434	454	1.80	867	907	3.60			
234	244	1.00	447	467	1.90	454	474	1.90	907	947	3.80			
244	254	1.05	467	487	2.00	474	494	2.00	947	987	4.00			
254	264	1.10	487	507	2.10	494	514	2.10	987	1,027	4.20			
264	274	1.15	507	527	2.20	514	534	2.20	1,027	1,067	4.40			
274	284	1.20	527	547	2.30	534	554	2.30	1,067	1,107	4.60			
284	294	1.25	547	567	2.40	554	574	2.40	1,107	1,147	4.80			
294	304	1.30	567	587	2.50	574	594	2.50	1,147	1,187	5.00			
304	314	1.35	587	607	2.60	594	614	2.60	1,187	1,227	5.20			
314	324	1.40	607	627	2.70	614	634	2.70	1,227	1,267	5.40			
324	334	1.45	627	647	2.80	634	654	2.80	1,267	1,307	5.60			
334	344	1.50	647	667	2.90	654	674	2.90	1,307	1,347	5.80			
344	354	1.55	667	687	3.00	674	694	3.00	1,347	1,387	6.00			
354	364	1.60	687	707	3.10	694	714	3.10	1,387	1,427	6.20			
364	374	1.65	707	727	3.20	714	734	3.20	1,427	1,467	6.40			
374	385	1.70	727	747	3.30	734	754	3.30	1,467	1,507	6.60			
385	395	1.85	747	767	3.40	754	774	3.40	1,507	1,547	6.80			
395	405	1.90	767	770	3.50	774	794	3.50	1,547	1,587	7.00			
405	415	1.95	770	789	3.70	794	814	3.60	1,587	1,627	7.20			
415	425	2.00	789	809	3.80	814	834	3.70	1,627	1,667	7.40			
425	435	2.05	809	829	3.90	834	852	4.00	1,667	1,704	8.00			
435	445	2.10	829	849	4.00	852	872	4.10	1,704	1,744	8.20			
445	455	2.15	849	869	4.10	872	892	4.20	1,744	1,784	8.40			
455	465	2.20	869	889	4.20	892	912	4.30	1,784	1,824	8.60			
465	475	2.25	889	909	4.30	912	932	4.40	1,824	1,864	8.80			
475	485	2.30	909	929	4.40	932	952	4.50	1,864	1,904	9.00			
485	495	2.35	929	949	4.50	952	972	4.60	1,904	1,944	9.20			
495	505	2.40	949	969	4.60	972	992	4.70	1,944	1,984	9.40			
505	515	2.45	969	989	4.70	992	1,012	4.80	1,984	2,024	9.60			
515	525	2.50	989	1,009	4.80	1,012	1,032	4.90	2,024	2,064	9.80			
525	535	2.55	1,009	1,029	4.90	1,032	1,052	5.00	2,064	2,104	10.00			
535	545	2.60	1,029	1,049	5.00	1,052	1,072	5.10	2,104	2,144	10.20			
545	555	2.65	1,049	1,069	5.10	1,072	1,092	5.20	2,144	2,184	10.40			
555	565	2.70	1,069	1,089	5.20	1,092	1,112	5.30	2,184	2,224	10.60			
565	575	2.75	1,089	1,109	5.30	1,112	1,132	5.40	2,224	2,264	10.80			
575	577	2.80	1,109	1,129	5.40	1,132	1,152	5.50	2,264	2,304	11.00			
For wages of \$577 or more, multiply amount by 0.50%.			1,129	1,149	5.50	1,152	1,172	5.60	2,304	2,344	11.20			
			1,149	1,154	5.60	1,172	1,192	5.70	2,344	2,384	11.40			
			For wages of \$1,154 or more, multiply amount by 0.50%.			1,192	1,212	5.80	2,384	2,424	11.60			
						1,212	1,232	5.90	2,424	2,464	11.80			
						1,232	1,251	6.00	2,464	2,501	12.00			
						For wages of \$1,251 or more, multiply amount by 0.50%.			For wages of \$2,501 or more, multiply amount by 0.50%.					

Yonkers - Nonresident Earnings Tax

Method VII - Exact Calculation Method

This method is for employees residing outside Yonkers who earn wages in Yonkers paid by an employer maintaining an office or transacting business within New York State.

This method applies the tax rate of 0.50% (.0050) to the wages remaining after the allowed exclusion is subtracted. It includes a provision for no withholding if wages are less than an indicated amount of wages.

Table II - A Weekly Payroll			
Line number	If wages are:		The exemption amount is
	At least	But less than	
	Column 1	Column 2	Column 3
1	\$0	\$77	No tax withheld
2	77	192	\$58
3	192	385	38
4	385	577	19
5	577	.....	0

Table II - D Monthly Payroll			
Line number	If wages are:		The exemption amount is
	At least	But less than	
	Column 1	Column 2	Column 3
1	\$0	\$333	No tax withheld
2	333	833	\$250
3	833	1,667	167
4	1,667	2,500	83
5	2,500	.....	0

Table II - B Biweekly Payroll			
Line number	If wages are:		The exemption amount is
	At least	But less than	
	Column 1	Column 2	Column 3
1	\$0	\$154	No tax withheld
2	154	385	\$115
3	385	769	77
4	769	1,154	38
5	1,154	.....	0

Table II - E Daily Payroll			
Line number	If wages are:		The exemption amount is
	At least	But less than	
	Column 1	Column 2	Column 3
1	\$0	\$15	No tax withheld
2	15	38	\$12
3	38	77	8
4	77	115	4
5	115	.....	0

Table II - C Semimonthly Payroll			
Line number	If wages are:		The exemption amount is
	At least	But less than	
	Column 1	Column 2	Column 3
1	\$0	\$167	No tax withheld
2	167	417	\$125
3	417	833	83
4	833	1,250	42
5	1,250	.....	0

Steps for computing the amount of nonresident earnings tax to be withheld:

- Step 1 Find the proper table in the Table II series above, according to the payroll period. Find the line on which the amount of gross wages is equal to at least Column 1 and less than Column 2.

If the wages are found on line 1, there is no withholding (no further steps are needed).
- Step 2 Subtract the Column 3 exemption amount on the line found in Step 1 from the gross wages.
- Step 3 Multiply the result of Step 2 by 0.50% (.0050). The product is the amount of tax to withhold each pay period.

Example 1:

Weekly payroll, \$75 gross wages

Step 1 Use Table II - A for weekly payroll. Wages of \$75 are found on line 1, since \$75 is at least \$0 and less than \$77. No tax is to be withheld from these wages.

Example 2:

Weekly payroll, \$200 gross wages

Step 1 Use Table II - A for weekly payroll. Use line 3 (\$200 is at least \$192 and less than \$385).
Step 2 \$200 - \$38 (exemption) = \$162
Step 3 \$162 x .0050 = \$0.81

Example 3:

Semimonthly payroll, \$400 gross wages

Step 1 Use Table II - C for semimonthly payroll. Use line 2 (\$400 is at least \$167 and less than \$417).
Step 2 \$400 - \$125 (exemption) = \$275
Step 3 \$275 x .0050 = \$1.38

Yonkers - Nonresident Earnings Tax

Method VIII - Annualized Tax Method

This method is for employees residing outside Yonkers who earn wages in Yonkers paid by an employer maintaining an office or transacting business within New York State.

This method annualizes the pay for a given payroll period, computes the tax liability for the year, and divides the annual tax by the number of payroll periods for the tax to be withheld. This is the recommended method when the pay is steady, with little or no fluctuation, because a single computation for an employee may suffice for the year.

Table P Annual Factors

Daily	Weekly	Biweekly	Semimonthly	Monthly
260	52	26	24	12

Annual Tax Rate Schedule

The Yonkers nonresident earnings tax rate is .50%

Withholding is not required for annualized pay that is less than \$4,000.

Line number	If annualized pay is:		The annualized exclusion is
	Over Column 1	But not over Column 2	
1	\$0	\$3,999.99	No tax withheld
2	3,999.99	10,000	\$3,000
3	10,000	20,000	2,000
4	20,000	30,000	1,000
5	30,000	.....	0

Steps for computing the amount of nonresident earnings tax to be withheld:

- Step 1 Multiply gross wages for the payroll period by the number of payroll periods in the year, as found in Table P above. This is the amount of annualized pay.

- Step 2 Find the line in the Annual Tax Rate Schedule (at left) on which the annualized pay is more than the amount in Column 1 but not more than the amount in Column 2.

If the annualized pay is found on line 1 (i.e., it is over \$0 but not over \$3,999.99), there is no withholding required (and no further steps are needed).
- Step 3 Subtract the exemption amount found in Column 3 on the line found in Step 2 from the annualized pay found in step 1.
- Step 4 Multiply the result from Step 3 by the tax rate, which is .50% (.0050).
- Step 5 Divide the result from Step 4 by the number of payroll periods, which is the same number found in Table P and used in Step 1.

Example 1:

Weekly payroll, \$75 gross wages

Step 1 The annual factor for weekly wages found in Table P is 52.
 $\$75 \times 52 = \$3,900$

Step 2 \$3,900 is found on line 1 since it is over \$0 but not over \$3,999.99. No tax is to be withheld.

Example 2:

Weekly payroll, \$200 gross wages

Step 1 The annual factor for weekly wages found in Table P is 52.
 $\$200 \times 52 = \$10,400$

Step 2 \$10,400 is found on line 3 since it is over \$10,000 but not over \$20,000.

Step 3 $\$10,400 - \$2,000 = \$8,400$

Step 4 $\$8,400 \times .0050 = \42.00

Step 5 $\$42/52 = \$.81$ Withhold this amount.

Example 3:

Semimonthly payroll, \$400 gross wages

Step 1 The annual factor for semimonthly wages found in Table P is 24.
 $\$400 \times 24 = \$9,600$

Step 2 \$9,600 is found on line 2 since it is over \$3,999.99 but not over \$10,000.

Step 3 $\$9,600 - \$3,000 = \$6,600$

Step 4 $\$6,600 \times .0050 = \33.00

Step 5 $\$33.00/24 = \1.38 Withhold this amount.

Yonkers

Conversion of Tables

These instructions explain how to convert a table or method for the more common payroll periods in this booklet to use for other payroll periods.

A. General rule

1. Determine the factor that will convert the payroll in question to a more common payroll period for which tables are available (i.e., quarterly is 3 times the monthly, 28-day is 2 times the biweekly, etc.).
2. Using this factor, convert the payroll to the equivalent for the more common period (quarterly \div 3 = monthly, etc.).
3. Apply the table or method for the more common period to the derived equivalent wages, and get the amount to be withheld for the more common period.
4. Convert the amount that would be withheld for the more common period by the factor found in Step 1 above. This is the amount to be withheld for the payroll period in question.

B. Using the Monthly table for Quarterly payrolls

1. Quarterly (3 months) \div monthly (1 month) = factor of 3.
2. Divide the quarterly wages by 3 to get a monthly equivalent.
3. Refer to the monthly withholding table, using the monthly equivalent wages, and get the amount that would be withheld monthly, under the appropriate exemption column.
4. Multiply the monthly withholding amount by 3 to get the quarterly equivalent. This is the amount to be withheld.

Example 1: Yonkers - Resident Tax

Quarterly wages of \$6,750, married with 2 exemptions:

- (1) Factor = 3
- (2) $\$6,750 \div 3 = \$2,250$
- (3) Refer to Yonkers Resident Monthly Married table (page 11).
Withholding tax on \$2,250 wages, 2 exemptions = \$10.45.
- (4) $\$10.45 \times 3 = \31.35

Example 2: Yonkers - Nonresident Earnings Tax

Quarterly wages of \$6,750:

- (1) Factor = 3
- (2) $\$6,750 \div 3 = \$2,250$
- (3) Refer to Yonkers Nonresident table, Monthly column (page 22). Withholding tax on \$2,250 wages = \$10.80.
- (4) $\$10.80 \times 3 = \32.40

C. Using the Monthly table for 10-day payroll

1. The monthly is 3 times the 10-day payroll.
2. Multiply the 10-day payroll by 3 to get a monthly equivalent.
3. Refer to the monthly table, using monthly equivalent wages and get the amount that would be withheld monthly, under the appropriate exemption column.
4. Divide the monthly amount to be withheld by 3 to get the 10-day equivalent of the amount to be withheld.

D. Salaries paid on a 10-month basis: Converting salaries to a 12-month basis in order to use the Monthly table (or Semimonthly, etc.)

1. Divide the annual wages by 12 to arrive at the equivalent monthly wages (if payments are made semimonthly instead of monthly, divide by 24).
2. Refer to the monthly table, using the derived equivalent monthly wages from Step 1 above, and obtain the amount that would be withheld monthly 12 times per year, under the appropriate exemption column. (If payments are made semimonthly, use that table.)
3. Multiply the amount that would be withheld 12 (or 24) times a year found in Step 2 above by 1.2 (12/10 or 6/5), to allow for the fact that withholding will occur in only 10 of the 12 months. This is the amount to be withheld from each of the 10 monthly payments or, if payments are semimonthly, from each of the 20 semimonthly payments.

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