



New York State Withholding Tax Tables and Methods

Effective January 1, 2022

The information presented is current as of the publication's print date. Visit our website at www.tax.ny.gov for up-to-date information.

Table of contents

Need help? section Below

Important information 3

Supplemental wage payment withholding rates 3

New York State withholding tax tables and methods

Method I — Wage bracket tables I - V

Payroll period	Page number for Single table	Page number for Married table
Weekly	4	5
Biweekly	6	7
Semimonthly	8	9
Monthly	10	11
Daily	12	13

Method II — Exact calculation method and dollar to dollar tables

Special tables for deduction and exemption allowances (for use with exact calculation method or dollar to dollar tables) 14

Instructions and examples for **single** filing status 16

Exact calculation method for **single** filing status 17

Instructions and examples for **married** filing status..... 18

Exact calculation method for **married** filing status 19

Dollar to dollar tables – single or married (for weekly wages after deduction and exemption allowances are subtracted) 20-21

Method III – Top income tax rates method

Instructions and tables for **single** and **married** filing status 22

Conversion of tables to common payroll periods 23

Need help?



Visit our website at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Withholding Tax Information Center:	518-485-6654
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

Important information

General changes for 2022

The 2022 New York State personal income tax rate schedules have been revised to reflect certain income tax rate reductions enacted under Chapter 60 of the Laws of 2016 (Part TT). They have also been revised to reflect certain income tax rate increases enacted under Chapter 59 of the Laws of 2021 (Part A). Accordingly, effective for payrolls made on or after January 1, 2022, employers must use the revised withholding tax tables and methods in this publication to compute the amount of New York State taxes to be withheld from employees.

Form IT-2104 — Employee's Withholding Allowance Certificate

Employers should encourage employees who completed a Form IT-2104 prior to January 1, 2022, using the worksheet to compute withholding allowances, or the charts in Part 5 or Part 6 to compute an additional dollar amount of New York State withholding, to complete a 2022 Form IT-2104 to verify if the number of withholding allowances or additional dollar amount claimed is correct for tax year 2022.

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

- learn about required electronic filing options for withholding tax returns; benefits include automatic calculation of amounts due, direct payment from your bank account, and instant confirmation
 - obtain the latest information on withholding tax
 - print or download withholding tax forms and publications
 - sign up to receive email notifications containing direct links to newly posted content on our website through the NYS Department of Taxation and Finance **Subscription Service**
-

Supplemental wage payment withholding rates

Effective January 1, 2022

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 New York State supplemental rate of 11.70% (.1170)
 - 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**.

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											
	100	105											
Table I	105	110											
	110	115											
NY STATE	115	120											
	120	125											
Income Tax	130	135											
	135	140											
SINGLE	140	145											
	145	150	\$0.20										
WEEKLY	150	160	0.50										
	160	170	0.90	\$0.10									
Payroll Period	170	180	1.30	0.50									
	180	190	1.70	0.90	\$0.20								
SINGLE	190	200	2.10	1.30	0.60								
	200	210	2.50	1.70	1.00	\$0.20							
WEEKLY	210	220	2.90	2.10	1.40	0.60							
	220	230	3.30	2.50	1.80	1.00	\$0.20						
Payroll Period	230	240	3.70	2.90	2.20	1.40	0.60						
	240	250	4.10	3.30	2.60	1.80	1.00	\$0.30					
SINGLE	250	260	4.50	3.70	3.00	2.20	1.40	0.70					
	260	270	4.90	4.10	3.40	2.60	1.80	1.10	\$0.30				
WEEKLY	270	280	5.30	4.50	3.80	3.00	2.20	1.50	0.70				
	280	290	5.70	4.90	4.20	3.40	2.60	1.90	1.10	\$0.30			
Payroll Period	290	300	6.10	5.30	4.60	3.80	3.00	2.30	1.50	0.70			
	300	310	6.50	5.70	5.00	4.20	3.40	2.70	1.90	1.10	\$0.40		
SINGLE	310	320	7.00	6.10	5.40	4.60	3.80	3.10	2.30	1.50	0.80		
	320	330	7.40	6.50	5.80	5.00	4.20	3.50	2.70	1.90	1.20	\$0.40	
WEEKLY	330	340	7.90	7.00	6.20	5.40	4.60	3.90	3.10	2.30	1.60	0.80	
	340	350	8.30	7.40	6.60	5.80	5.00	4.30	3.50	2.70	2.00	1.20	\$0.40
Payroll Period	350	360	8.80	7.90	7.00	6.20	5.40	4.70	3.90	3.10	2.40	1.60	0.80
	360	370	9.20	8.30	7.50	6.60	5.80	5.10	4.30	3.50	2.80	2.00	1.20
SINGLE	370	380	9.70	8.80	7.90	7.10	6.20	5.50	4.70	3.90	3.20	2.40	1.60
	380	390	10.20	9.20	8.40	7.50	6.60	5.90	5.10	4.30	3.60	2.80	2.00
WEEKLY	390	400	10.80	9.80	8.80	8.00	7.10	6.30	5.50	4.70	4.00	3.20	2.40
	400	410	11.30	10.30	9.30	8.40	7.50	6.70	5.90	5.10	4.40	3.60	2.80
Payroll Period	410	420	11.90	10.80	9.80	8.90	8.00	7.10	6.30	5.50	4.80	4.00	3.20
	420	430	12.40	11.30	10.30	9.30	8.40	7.60	6.70	5.90	5.20	4.40	3.60
SINGLE	430	440	13.00	11.90	10.80	9.80	8.90	8.00	7.20	6.30	5.60	4.80	4.00
	440	450	13.60	12.50	11.40	10.40	9.30	8.50	7.60	6.70	6.00	5.20	4.40
WEEKLY	450	460	14.20	13.10	11.90	10.90	9.90	8.90	8.10	7.20	6.40	5.60	4.80
	460	470	14.80	13.70	12.50	11.40	10.40	9.40	8.50	7.60	6.80	6.00	5.20
Payroll Period	470	480	15.40	14.20	13.10	12.00	10.90	9.90	9.00	8.10	7.20	6.40	5.60
	480	490	15.90	14.80	13.70	12.60	11.40	10.40	9.40	8.50	7.70	6.80	6.00
SINGLE	490	500	16.50	15.40	14.30	13.20	12.00	11.00	10.00	9.00	8.10	7.30	6.40
	500	510	17.10	16.00	14.90	13.70	12.60	11.50	10.50	9.50	8.60	7.70	6.90
WEEKLY	510	520	17.70	16.60	15.50	14.30	13.20	12.10	11.00	10.00	9.00	8.20	7.30
	520	530	18.30	17.20	16.00	14.90	13.80	12.70	11.50	10.50	9.50	8.60	7.80
Payroll Period	530	540	18.90	17.70	16.60	15.50	14.40	13.20	12.10	11.00	10.00	9.10	8.20
	540	550	19.50	18.30	17.20	16.10	15.00	13.80	12.70	11.60	10.60	9.60	8.70
SINGLE	550	560	20.00	18.90	17.80	16.70	15.50	14.40	13.30	12.20	11.10	10.10	9.10
	560	570	20.60	19.50	18.40	17.30	16.10	15.00	13.90	12.80	11.60	10.60	9.60
WEEKLY	570	580	21.20	20.10	19.00	17.80	16.70	15.60	14.50	13.30	12.20	11.10	10.10
	580	590	21.80	20.70	19.50	18.40	17.30	16.20	15.00	13.90	12.80	11.70	10.60
Payroll Period	590	600	22.40	21.30	20.10	19.00	17.90	16.80	15.60	14.50	13.40	12.30	11.20
	600	610	23.00	21.80	20.70	19.60	18.50	17.30	16.20	15.10	14.00	12.80	11.70
SINGLE	610	620	23.60	22.40	21.30	20.20	19.10	17.90	16.80	15.70	14.60	13.40	12.30
	620	630	24.10	23.00	21.90	20.80	19.60	18.50	17.40	16.30	15.10	14.00	12.90
WEEKLY	630	640	24.70	23.60	22.50	21.30	20.20	19.10	18.00	16.80	15.70	14.60	13.50
	640	650	25.30	24.20	23.10	21.90	20.80	19.70	18.60	17.40	16.30	15.20	14.10
\$650 & 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											
100	105											
105	110											
110	115											
115	120											
120	125											
125	130											
130	135											
135	140											
140	145											
145	150											
150	160	\$0.10										
160	170	0.50										
170	180	0.90	\$0.10									
180	190	1.30	0.50									
190	200	1.70	0.90	\$0.10								
200	210	2.10	1.30	0.50								
210	220	2.50	1.70	0.90	\$0.20							
220	230	2.90	2.10	1.30	0.60							
230	240	3.30	2.50	1.70	1.00	\$0.20						
240	250	3.70	2.90	2.10	1.40	0.60						
250	260	4.10	3.30	2.50	1.80	1.00	\$0.20					
260	270	4.50	3.70	2.90	2.20	1.40	0.60					
270	280	4.90	4.10	3.30	2.60	1.80	1.00	\$0.30				
280	290	5.30	4.50	3.70	3.00	2.20	1.40	0.70				
290	300	5.70	4.90	4.10	3.40	2.60	1.80	1.10	\$0.30			
300	310	6.10	5.30	4.50	3.80	3.00	2.20	1.50	0.70			
310	320	6.50	5.70	4.90	4.20	3.40	2.60	1.90	1.10	\$0.30		
320	330	6.90	6.10	5.30	4.60	3.80	3.00	2.30	1.50	0.70		
330	340	7.40	6.50	5.70	5.00	4.20	3.40	2.70	1.90	1.10	\$0.40	
340	350	7.80	7.00	6.10	5.40	4.60	3.80	3.10	2.30	1.50	0.80	\$0.40
350	360	8.30	7.40	6.50	5.80	5.00	4.20	3.50	2.70	1.90	1.20	0.80
360	370	8.70	7.90	7.00	6.20	5.40	4.60	3.90	3.10	2.30	1.60	1.20
370	380	9.20	8.30	7.40	6.60	5.80	5.00	4.30	3.50	2.70	2.00	1.60
380	390	9.70	8.80	7.90	7.00	6.20	5.40	4.70	3.90	3.10	2.40	2.00
390	400	10.20	9.20	8.30	7.50	6.60	5.80	5.10	4.30	3.50	2.80	2.40
400	410	10.70	9.70	8.80	7.90	7.10	6.20	5.50	4.70	3.90	3.20	2.80
410	420	11.30	10.20	9.20	8.40	7.50	6.70	5.90	5.10	4.30	3.60	3.20
420	430	11.80	10.80	9.80	8.80	8.00	7.10	6.30	5.50	4.70	4.00	3.60
430	440	12.40	11.30	10.30	9.30	8.40	7.60	6.70	5.90	5.10	4.40	4.00
440	450	13.00	11.90	10.80	9.80	8.90	8.00	7.10	6.30	5.50	4.80	4.40
450	460	13.60	12.40	11.30	10.30	9.30	8.50	7.60	6.70	5.90	5.20	4.80
460	470	14.20	13.00	11.90	10.90	9.80	8.90	8.00	7.20	6.30	5.60	5.20
470	480	14.70	13.60	12.50	11.40	10.40	9.40	8.50	7.60	6.80	6.00	5.60
480	490	15.30	14.20	13.10	12.00	10.90	9.90	8.90	8.10	7.20	6.40	6.00
490	500	15.90	14.80	13.70	12.50	11.40	10.40	9.40	8.50	7.70	6.80	6.40
500	510	16.50	15.40	14.20	13.10	12.00	10.90	9.90	9.00	8.10	7.20	6.80
510	520	17.10	16.00	14.80	13.70	12.60	11.50	10.40	9.40	8.60	7.70	7.30
520	530	17.70	16.50	15.40	14.30	13.20	12.00	11.00	10.00	9.00	8.10	7.70
530	540	18.30	17.10	16.00	14.90	13.80	12.60	11.50	10.50	9.50	8.60	8.20
540	550	18.80	17.70	16.60	15.50	14.30	13.20	12.10	11.00	10.00	9.00	8.60
550	560	19.40	18.30	17.20	16.00	14.90	13.80	12.70	11.50	10.50	9.50	9.10
560	570	20.00	18.90	17.80	16.60	15.50	14.40	13.30	12.10	11.10	10.00	9.60
570	580	20.60	19.50	18.30	17.20	16.10	15.00	13.80	12.70	11.60	10.60	10.10
580	590	21.20	20.10	18.90	17.80	16.70	15.60	14.40	13.30	12.20	11.10	10.60
590	600	21.80	20.60	19.50	18.40	17.30	16.10	15.00	13.90	12.80	11.60	11.10
600	610	22.30	21.20	20.10	19.00	17.80	16.70	15.60	14.50	13.30	12.20	11.70
610	620	22.90	21.80	20.70	19.60	18.40	17.30	16.20	15.10	13.90	12.80	12.30
620	630	23.50	22.40	21.30	20.10	19.00	17.90	16.80	15.60	14.50	13.40	12.90
630	640	24.10	23.00	21.90	20.70	19.60	18.50	17.40	16.20	15.10	14.00	13.40
640	650	24.70	23.60	22.40	21.30	20.20	19.10	17.90	16.80	15.70	14.60	13.40
\$650 & OVER		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I
 Table I
 NY STATE
 Income Tax
 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										
	200	210										
	210	220										
Table II	220	230										
	230	240										
	240	250										
	250	260										
	260	270										
NY STATE	270	280										
	280	290										
Income Tax	290	300	\$0.40									
	300	320	1.00									
	320	340	1.80	\$0.30								
	340	360	2.60	1.10								
SINGLE	360	380	3.40	1.90	\$0.30							
	380	400	4.20	2.70	1.10							
	400	420	5.00	3.50	1.90	\$0.40						
	420	440	5.80	4.30	2.70	1.20						
	440	460	6.60	5.10	3.50	2.00	\$0.50					
	460	480	7.40	5.90	4.30	2.80	1.30					
BIWEEKLY	480	500	8.20	6.70	5.10	3.60	2.10	\$0.50				
Payroll Period	500	520	9.00	7.50	5.90	4.40	2.90	1.30				
	520	540	9.80	8.30	6.70	5.20	3.70	2.10	\$0.60			
	540	560	10.60	9.10	7.50	6.00	4.50	2.90	1.40			
	560	580	11.40	9.90	8.30	6.80	5.30	3.70	2.20	\$0.60		
	580	600	12.20	10.70	9.10	7.60	6.10	4.50	3.00	1.40		
	600	620	13.00	11.50	9.90	8.40	6.90	5.30	3.80	2.20	\$0.70	
	620	640	13.90	12.30	10.70	9.20	7.70	6.10	4.60	3.00	1.50	
	640	660	14.80	13.10	11.50	10.00	8.50	6.90	5.40	3.80	2.30	\$0.80
	660	680	15.70	14.00	12.30	10.80	9.30	7.70	6.20	4.60	3.10	1.60
	680	700	16.60	14.90	13.10	11.60	10.10	8.50	7.00	5.40	3.90	2.40
	700	720	17.50	15.80	14.00	12.40	10.90	9.30	7.80	6.20	4.70	3.20
	720	740	18.40	16.70	14.90	13.20	11.70	10.10	8.60	7.00	5.50	4.00
	740	760	19.40	17.60	15.80	14.10	12.50	10.90	9.40	7.80	6.30	4.80
	760	780	20.50	18.50	16.70	15.00	13.30	11.70	10.20	8.60	7.10	5.60
	780	800	21.50	19.50	17.60	15.90	14.20	12.50	11.00	9.40	7.90	6.40
	800	820	22.60	20.60	18.50	16.80	15.10	13.40	11.80	10.20	8.70	7.20
	820	840	23.70	21.60	19.60	17.70	16.00	14.30	12.60	11.00	9.50	8.00
	840	860	24.90	22.70	20.60	18.60	16.90	15.20	13.40	11.80	10.30	8.80
	860	880	26.00	23.80	21.70	19.70	17.80	16.10	14.30	12.60	11.10	9.60
	880	900	27.20	25.00	22.70	20.70	18.70	17.00	15.20	13.50	11.90	10.40
	900	920	28.40	26.10	23.90	21.80	19.70	17.90	16.10	14.40	12.70	11.20
	920	940	29.60	27.30	25.10	22.80	20.80	18.80	17.00	15.30	13.60	12.00
	940	960	30.70	28.50	26.20	24.00	21.80	19.80	17.90	16.20	14.50	12.80
	960	980	31.90	29.60	27.40	25.10	22.90	20.90	18.90	17.10	15.40	13.60
	980	1,000	33.10	30.80	28.60	26.30	24.10	21.90	19.90	18.00	16.30	14.50
	1,000	1,020	34.20	32.00	29.70	27.50	25.20	23.00	21.00	18.90	17.20	15.40
	1,020	1,040	35.40	33.20	30.90	28.70	26.40	24.20	22.00	20.00	18.10	16.30
	1,040	1,060	36.60	34.30	32.10	29.80	27.60	25.30	23.10	21.00	19.00	17.20
	1,060	1,080	37.70	35.50	33.20	31.00	28.70	26.50	24.20	22.10	20.10	18.10
	1,080	1,100	38.90	36.70	34.40	32.20	29.90	27.70	25.40	23.20	21.10	19.10
	1,100	1,120	40.10	37.80	35.60	33.30	31.10	28.80	26.60	24.30	22.20	20.20
	1,120	1,140	41.30	39.00	36.80	34.50	32.30	30.00	27.80	25.50	23.30	21.20
	1,140	1,160	42.40	40.20	37.90	35.70	33.40	31.20	28.90	26.70	24.40	22.30
	1,160	1,180	43.60	41.30	39.10	36.80	34.60	32.30	30.10	27.80	25.60	23.30
	1,180	1,200	44.80	42.50	40.30	38.00	35.80	33.50	31.30	29.00	26.80	24.50
	1,200	1,220	45.90	43.70	41.40	39.20	36.90	34.70	32.40	30.20	27.90	25.70
	1,220	1,240	47.10	44.90	42.60	40.40	38.10	35.90	33.60	31.40	29.10	26.90
	1,240	1,260	48.30	46.00	43.80	41.50	39.30	37.00	34.80	32.50	30.30	28.00
	1,260	1,280	49.40	47.20	44.90	42.70	40.40	38.20	35.90	33.70	31.40	29.20
	1,280	1,300	50.60	48.40	46.10	43.90	41.60	39.40	37.10	34.90	32.60	30.40
\$1,300 & 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	\$220											
220	230											
230	240											
240	250											
250	260											
260	270											
270	280											
280	290											
290	300											
300	320	\$0.20										
320	340	1.00										
340	360	1.80	\$0.20									
360	380	2.60	1.00									
380	400	3.40	1.80	\$0.30								
400	420	4.20	2.60	1.10								
420	440	5.00	3.40	1.90	\$0.40							
440	460	5.80	4.20	2.70	1.20							
460	480	6.60	5.00	3.50	2.00	\$0.40						
480	500	7.40	5.80	4.30	2.80	1.20						
500	520	8.20	6.60	5.10	3.60	2.00	\$0.50					
520	540	9.00	7.40	5.90	4.40	2.80	1.30					
540	560	9.80	8.20	6.70	5.20	3.60	2.10	\$0.50				
560	580	10.60	9.00	7.50	6.00	4.40	2.90	1.30				
580	600	11.40	9.80	8.30	6.80	5.20	3.70	2.10	\$0.60			
600	620	12.20	10.60	9.10	7.60	6.00	4.50	2.90	1.40			
620	640	13.00	11.40	9.90	8.40	6.80	5.30	3.70	2.20	\$0.70		
640	660	13.90	12.20	10.70	9.20	7.60	6.10	4.50	3.00	1.50		
660	680	14.80	13.00	11.50	10.00	8.40	6.90	5.30	3.80	2.30	\$0.70	
680	700	15.70	13.90	12.30	10.80	9.20	7.70	6.10	4.60	3.10	1.50	
700	720	16.60	14.80	13.10	11.60	10.00	8.50	6.90	5.40	3.90	2.30	\$0.80
720	740	17.50	15.70	14.00	12.40	10.80	9.30	7.70	6.20	4.70	3.10	1.60
740	760	18.40	16.60	14.90	13.20	11.60	10.10	8.50	7.00	5.50	3.90	2.40
760	780	19.40	17.50	15.80	14.10	12.40	10.90	9.30	7.80	6.30	4.70	3.20
780	800	20.40	18.40	16.70	15.00	13.20	11.70	10.10	8.60	7.10	5.50	4.00
800	820	21.50	19.40	17.60	15.90	14.10	12.50	10.90	9.40	7.90	6.30	4.80
820	840	22.50	20.50	18.50	16.80	15.00	13.30	11.70	10.20	8.70	7.10	5.60
840	860	23.60	21.50	19.50	17.70	15.90	14.20	12.50	11.00	9.50	7.90	6.40
860	880	24.80	22.60	20.60	18.60	16.80	15.10	13.40	11.80	10.30	8.70	7.20
880	900	26.00	23.70	21.60	19.60	17.70	16.00	14.30	12.60	11.10	9.50	8.00
900	920	27.10	24.90	22.70	20.70	18.60	16.90	15.20	13.40	11.90	10.30	8.80
920	940	28.30	26.10	23.80	21.70	19.70	17.80	16.10	14.30	12.70	11.10	9.60
940	960	29.50	27.20	25.00	22.80	20.70	18.70	17.00	15.20	13.50	11.90	10.40
960	980	30.70	28.40	26.20	23.90	21.80	19.80	17.90	16.10	14.40	12.70	11.20
980	1,000	31.80	29.60	27.30	25.10	22.80	20.80	18.80	17.00	15.30	13.60	12.00
1,000	1,020	33.00	30.70	28.50	26.20	24.00	21.90	19.80	17.90	16.20	14.50	12.80
1,020	1,040	34.20	31.90	29.70	27.40	25.20	22.90	20.90	18.90	17.10	15.40	13.60
1,040	1,060	35.30	33.10	30.80	28.60	26.30	24.10	21.90	19.90	18.00	16.30	14.50
1,060	1,080	36.50	34.30	32.00	29.80	27.50	25.30	23.00	21.00	19.00	17.20	15.40
1,080	1,100	37.70	35.40	33.20	30.90	28.70	26.40	24.20	22.00	20.00	18.10	16.30
1,100	1,120	38.80	36.60	34.30	32.10	29.80	27.60	25.30	23.10	21.10	19.00	17.20
1,120	1,140	40.00	37.80	35.50	33.30	31.00	28.80	26.50	24.30	22.10	20.10	18.10
1,140	1,160	41.20	38.90	36.70	34.40	32.20	29.90	27.70	25.40	23.20	21.10	19.10
1,160	1,180	42.40	40.10	37.90	35.60	33.40	31.10	28.90	26.60	24.40	22.20	20.20
1,180	1,200	43.50	41.30	39.00	36.80	34.50	32.30	30.00	27.80	25.50	23.30	21.20
1,200	1,220	44.70	42.40	40.20	37.90	35.70	33.40	31.20	28.90	26.70	24.40	22.30
1,220	1,240	45.90	43.60	41.40	39.10	36.90	34.60	32.40	30.10	27.90	25.60	23.40
1,240	1,260	47.00	44.80	42.50	40.30	38.00	35.80	33.50	31.30	29.00	26.80	24.50
1,260	1,280	48.20	46.00	43.70	41.50	39.20	37.00	34.70	32.50	30.20	28.00	25.70
1,280	1,300	49.40	47.10	44.90	42.60	40.40	38.10	35.90	33.60	31.40	29.10	26.90
\$1,300 & OVER		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I
 Table II
 NY STATE
 Income Tax
 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											
	100	200											
	200	230											
Table III	230	240											
	240	250											
	250	260											
	260	270											
	270	280											
NY STATE	280	290											
	290	300											
Income Tax	300	320	\$0.10										
	320	340	0.90										
	340	360	1.70										
	360	380	2.50	\$0.80									
SINGLE	380	400	3.30	1.60									
	400	420	4.10	2.40	\$0.70								
	420	440	4.90	3.20	1.50								
	440	460	5.70	4.00	2.30	\$0.70							
	460	480	6.50	4.80	3.10	1.50							
	480	500	7.30	5.60	3.90	2.30	\$0.60						
SEMIMONTHLY	500	520	8.10	6.40	4.70	3.10	1.40						
Payroll Period	520	540	8.90	7.20	5.50	3.90	2.20	\$0.50					
	540	560	9.70	8.00	6.30	4.70	3.00	1.30					
	560	580	10.50	8.80	7.10	5.50	3.80	2.10	\$0.50				
	580	600	11.30	9.60	7.90	6.30	4.60	2.90	1.30				
	600	620	12.10	10.40	8.70	7.10	5.40	3.70	2.10	\$0.40			
	620	640	12.90	11.20	9.50	7.90	6.20	4.50	2.90	1.20			
	640	660	13.70	12.00	10.30	8.70	7.00	5.30	3.70	2.00	\$0.30		
	660	680	14.50	12.80	11.10	9.50	7.80	6.10	4.50	2.80	1.10		
	680	700	15.40	13.60	11.90	10.30	8.60	6.90	5.30	3.60	1.90	\$0.30	
	700	720	16.30	14.40	12.70	11.10	9.40	7.70	6.10	4.40	2.70	1.10	
	720	740	17.20	15.30	13.50	11.90	10.20	8.50	6.90	5.20	3.50	1.90	\$0.20
	740	760	18.10	16.20	14.40	12.70	11.00	9.30	7.70	6.00	4.30	2.70	1.00
	760	780	19.00	17.10	15.30	13.50	11.80	10.10	8.50	6.80	5.10	3.50	1.80
	780	800	19.90	18.00	16.20	14.30	12.60	10.90	9.30	7.60	5.90	4.30	2.60
	800	820	20.90	18.90	17.10	15.20	13.40	11.70	10.10	8.40	6.70	5.10	3.40
	820	840	22.00	19.80	18.00	16.10	14.20	12.50	10.90	9.20	7.50	5.90	4.20
	840	860	23.00	20.80	18.90	17.00	15.10	13.30	11.70	10.00	8.30	6.70	5.00
	860	880	24.10	21.90	19.80	17.90	16.00	14.10	12.50	10.80	9.10	7.50	5.80
	880	900	25.10	22.90	20.70	18.80	16.90	15.00	13.30	11.60	9.90	8.30	6.60
	900	920	26.30	24.00	21.80	19.70	17.80	15.90	14.10	12.40	10.70	9.10	7.40
	920	940	27.50	25.00	22.80	20.60	18.70	16.80	15.00	13.20	11.50	9.90	8.20
	940	960	28.70	26.20	23.90	21.70	19.60	17.70	15.90	14.00	12.30	10.70	9.00
	960	980	29.80	27.40	24.90	22.70	20.60	18.60	16.80	14.90	13.10	11.50	9.80
	980	1,000	31.00	28.60	26.10	23.80	21.60	19.50	17.70	15.80	13.90	12.30	10.60
	1,000	1,020	32.20	29.70	27.30	24.80	22.70	20.50	18.60	16.70	14.80	13.10	11.40
	1,020	1,040	33.30	30.90	28.50	26.00	23.70	21.50	19.50	17.60	15.70	13.90	12.20
	1,040	1,060	34.50	32.10	29.60	27.20	24.80	22.60	20.40	18.50	16.60	14.70	13.00
	1,060	1,080	35.70	33.20	30.80	28.40	25.90	23.60	21.40	19.40	17.50	15.60	13.80
	1,080	1,100	36.80	34.40	32.00	29.50	27.10	24.70	22.50	20.30	18.40	16.50	14.70
	1,100	1,120	38.00	35.60	33.10	30.70	28.30	25.80	23.50	21.30	19.30	17.40	15.60
	1,120	1,140	39.20	36.70	34.30	31.90	29.40	27.00	24.60	22.40	20.20	18.30	16.50
	1,140	1,160	40.40	37.90	35.50	33.00	30.60	28.20	25.70	23.40	21.30	19.20	17.40
	1,160	1,180	41.50	39.10	36.70	34.20	31.80	29.30	26.90	24.50	22.30	20.10	18.30
	1,180	1,200	42.70	40.30	37.80	35.40	32.90	30.50	28.10	25.60	23.40	21.20	19.20
	1,200	1,220	43.90	41.40	39.00	36.60	34.10	31.70	29.20	26.80	24.40	22.20	20.10
	1,220	1,240	45.00	42.60	40.20	37.70	35.30	32.80	30.40	28.00	25.50	23.30	21.10
	1,240	1,260	46.20	43.80	41.30	38.90	36.50	34.00	31.60	29.10	26.70	24.30	22.10
	1,260	1,280	47.40	44.90	42.50	40.10	37.60	35.20	32.80	30.30	27.90	25.40	23.20
	1,280	1,300	48.50	46.10	43.70	41.20	38.80	36.40	33.90	31.50	29.00	26.60	24.20
	1,300	1,320	49.70	47.30	44.80	42.40	40.00	37.50	35.10	32.70	30.20	27.80	25.30
	1,320	1,340	50.90	48.40	46.00	43.60	41.10	38.70	36.30	33.80	31.40	28.90	26.50
	1,340	1,360	52.10	49.60	47.20	44.70	42.30	39.90	37.40	35.00	32.60	30.10	27.70
	\$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	\$200											
200	240											
240	250											
250	260											
260	270											
270	280											
280	290											
290	300											
300	320											
320	340											
340	360	\$0.80										
360	380	1.60										
380	400	2.40	\$0.70									
400	420	3.20	1.50									
420	440	4.00	2.30	\$0.60								
440	460	4.80	3.10	1.40								
460	480	5.60	3.90	2.20	\$0.60							
480	500	6.40	4.70	3.00	1.40							
500	520	7.20	5.50	3.80	2.20	\$0.50						
520	540	8.00	6.30	4.60	3.00	1.30						
540	560	8.80	7.10	5.40	3.80	2.10	\$0.40					
560	580	9.60	7.90	6.20	4.60	2.90	1.20					
580	600	10.40	8.70	7.00	5.40	3.70	2.00	\$0.40				
600	620	11.20	9.50	7.80	6.20	4.50	2.80	1.20				
620	640	12.00	10.30	8.60	7.00	5.30	3.60	2.00	\$0.30			
640	660	12.80	11.10	9.40	7.80	6.10	4.40	2.80	1.10			
660	680	13.60	11.90	10.20	8.60	6.90	5.20	3.60	1.90	\$0.20		
680	700	14.40	12.70	11.00	9.40	7.70	6.00	4.40	2.70	1.00		
700	720	15.30	13.50	11.80	10.20	8.50	6.80	5.20	3.50	1.80	\$0.20	
720	740	16.20	14.30	12.60	11.00	9.30	7.60	6.00	4.30	2.60	1.00	
740	760	17.10	15.20	13.40	11.80	10.10	8.40	6.80	5.10	3.40	1.80	\$0.10
760	780	18.00	16.10	14.20	12.60	10.90	9.20	7.60	5.90	4.20	2.60	0.90
780	800	18.90	17.00	15.10	13.40	11.70	10.00	8.40	6.70	5.00	3.40	1.70
800	820	19.80	17.90	16.00	14.20	12.50	10.80	9.20	7.50	5.80	4.20	2.50
820	840	20.80	18.80	16.90	15.00	13.30	11.60	10.00	8.30	6.60	5.00	3.30
840	860	21.80	19.70	17.80	15.90	14.10	12.40	10.80	9.10	7.40	5.80	4.10
860	880	22.90	20.70	18.70	16.80	15.00	13.20	11.60	9.90	8.20	6.60	4.90
880	900	23.90	21.70	19.60	17.70	15.90	14.00	12.40	10.70	9.00	7.40	5.70
900	920	25.00	22.80	20.60	18.60	16.80	14.90	13.20	11.50	9.80	8.20	6.50
920	940	26.10	23.80	21.60	19.50	17.70	15.80	14.00	12.30	10.60	9.00	7.30
940	960	27.30	24.90	22.70	20.50	18.60	16.70	14.80	13.10	11.40	9.80	8.10
960	980	28.50	26.00	23.70	21.50	19.50	17.60	15.70	13.90	12.20	10.60	8.90
980	1,000	29.70	27.20	24.80	22.60	20.40	18.50	16.60	14.70	13.00	11.40	9.70
1,000	1,020	30.80	28.40	26.00	23.60	21.50	19.40	17.50	15.60	13.80	12.20	10.50
1,020	1,040	32.00	29.60	27.10	24.70	22.50	20.30	18.40	16.50	14.70	13.00	11.30
1,040	1,060	33.20	30.70	28.30	25.90	23.60	21.40	19.30	17.40	15.60	13.80	12.10
1,060	1,080	34.30	31.90	29.50	27.00	24.60	22.40	20.20	18.30	16.50	14.60	12.90
1,080	1,100	35.50	33.10	30.60	28.20	25.80	23.50	21.30	19.20	17.40	15.50	13.70
1,100	1,120	36.70	34.20	31.80	29.40	26.90	24.50	22.30	20.10	18.30	16.40	14.50
1,120	1,140	37.80	35.40	33.00	30.50	28.10	25.70	23.40	21.20	19.20	17.30	15.40
1,140	1,160	39.00	36.60	34.10	31.70	29.30	26.80	24.40	22.20	20.10	18.20	16.30
1,160	1,180	40.20	37.70	35.30	32.90	30.40	28.00	25.60	23.30	21.10	19.10	17.20
1,180	1,200	41.40	38.90	36.50	34.00	31.60	29.20	26.70	24.30	22.20	20.00	18.10
1,200	1,220	42.50	40.10	37.70	35.20	32.80	30.30	27.90	25.50	23.20	21.00	19.00
1,220	1,240	43.70	41.30	38.80	36.40	33.90	31.50	29.10	26.60	24.30	22.10	19.90
1,240	1,260	44.90	42.40	40.00	37.60	35.10	32.70	30.20	27.80	25.40	23.10	20.90
1,260	1,280	46.00	43.60	41.20	38.70	36.30	33.80	31.40	29.00	26.50	24.20	22.00
1,280	1,300	47.20	44.80	42.30	39.90	37.50	35.00	32.60	30.10	27.70	25.30	23.00
1,300	1,320	48.40	45.90	43.50	41.10	38.60	36.20	33.80	31.30	28.90	26.40	24.10
1,320	1,340	49.50	47.10	44.70	42.20	39.80	37.40	34.90	32.50	30.00	27.60	25.20
1,340	1,360	50.70	48.30	45.80	43.40	41.00	38.50	36.10	33.70	31.20	28.80	26.30
\$1,360 & OVER		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I
 Table III
 NY STATE
 Income Tax
 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										
	200	400										
Table IV	400	460										
	460	480										
	480	500										
NY STATE	500	520										
	520	540										
Income Tax	540	560										
	560	580										
SINGLE	580	600										
	600	640	\$0.10									
MONTHLY	640	680	1.70									
	680	720	3.30									
Payroll Period	720	760	4.90	\$1.60								
	760	800	6.50	3.20								
MONTHLY	800	840	8.10	4.80	\$1.50							
	840	880	9.70	6.40	3.10							
MONTHLY	880	920	11.30	8.00	4.70	\$1.30						
	920	960	12.90	9.60	6.30	2.90						
MONTHLY	960	1,000	14.50	11.20	7.90	4.50	\$1.20					
	1,000	1,040	16.10	12.80	9.50	6.10	2.80					
MONTHLY	1,040	1,080	17.70	14.40	11.10	7.70	4.40	\$1.10				
	1,080	1,120	19.30	16.00	12.70	9.30	6.00	2.70				
MONTHLY	1,120	1,160	20.90	17.60	14.30	10.90	7.60	4.30	\$0.90			
	1,160	1,200	22.50	19.20	15.90	12.50	9.20	5.90	2.50			
MONTHLY	1,200	1,240	24.10	20.80	17.50	14.10	10.80	7.50	4.10	\$0.80		
	1,240	1,280	25.70	22.40	19.10	15.70	12.40	9.10	5.70	2.40		
MONTHLY	1,280	1,320	27.30	24.00	20.70	17.30	14.00	10.70	7.30	4.00	\$0.70	
	1,320	1,360	29.00	25.60	22.30	18.90	15.60	12.30	8.90	5.60	2.30	
MONTHLY	1,360	1,400	30.80	27.20	23.90	20.50	17.20	13.90	10.50	7.20	3.90	\$0.50
	1,400	1,440	32.60	28.90	25.50	22.10	18.80	15.50	12.10	8.80	5.50	2.10
MONTHLY	1,440	1,480	34.40	30.70	27.10	23.70	20.40	17.10	13.70	10.40	7.10	3.70
	1,480	1,520	36.20	32.50	28.70	25.30	22.00	18.70	15.30	12.00	8.70	5.30
MONTHLY	1,520	1,560	38.00	34.30	30.50	26.90	23.60	20.30	16.90	13.60	10.30	6.90
	1,560	1,600	39.80	36.10	32.30	28.60	25.20	21.90	18.50	15.20	11.90	8.50
MONTHLY	1,600	1,640	41.80	37.90	34.10	30.40	26.80	23.50	20.10	16.80	13.50	10.10
	1,640	1,680	43.90	39.70	35.90	32.20	28.40	25.10	21.70	18.40	15.10	11.70
MONTHLY	1,680	1,720	46.00	41.60	37.70	34.00	30.20	26.70	23.30	20.00	16.70	13.30
	1,720	1,760	48.10	43.70	39.50	35.80	32.00	28.30	24.90	21.60	18.30	14.90
MONTHLY	1,760	1,800	50.30	45.80	41.50	37.60	33.80	30.10	26.50	23.20	19.90	16.50
	1,800	1,840	52.60	47.90	43.60	39.40	35.60	31.90	28.10	24.80	21.50	18.10
MONTHLY	1,840	1,880	55.00	50.10	45.70	41.30	37.40	33.70	29.90	26.40	23.10	19.70
	1,880	1,920	57.30	52.40	47.80	43.40	39.20	35.50	31.70	28.00	24.70	21.30
MONTHLY	1,920	1,960	59.70	54.80	49.90	45.50	41.10	37.30	33.50	29.80	26.30	22.90
	1,960	2,000	62.00	57.10	52.20	47.60	43.20	39.10	35.30	31.60	27.90	24.50
MONTHLY	2,000	2,040	64.30	59.50	54.60	49.70	45.30	40.90	37.10	33.40	29.60	26.10
	2,040	2,080	66.70	61.80	56.90	52.00	47.40	43.00	38.90	35.20	31.40	27.70
MONTHLY	2,080	2,120	69.00	64.10	59.30	54.40	49.50	45.10	40.80	37.00	33.20	29.50
	2,120	2,160	71.40	66.50	61.60	56.70	51.90	47.20	42.90	38.80	35.00	31.30
MONTHLY	2,160	2,200	73.70	68.80	63.90	59.10	54.20	49.30	45.00	40.60	36.80	33.10
	2,200	2,240	76.00	71.20	66.30	61.40	56.50	51.70	47.10	42.70	38.60	34.90
MONTHLY	2,240	2,280	78.40	73.50	68.60	63.70	58.90	54.00	49.20	44.80	40.40	36.70
	2,280	2,320	80.70	75.80	71.00	66.10	61.20	56.30	51.50	46.90	42.50	38.50
MONTHLY	2,320	2,360	83.10	78.20	73.30	68.40	63.60	58.70	53.80	49.00	44.60	40.30
	2,360	2,400	85.40	80.50	75.60	70.80	65.90	61.00	56.10	51.30	46.70	42.30
MONTHLY	2,400	2,440	87.70	82.90	78.00	73.10	68.20	63.40	58.50	53.60	48.80	44.40
	2,440	2,480	90.10	85.20	80.30	75.40	70.60	65.70	60.80	55.90	51.10	46.50
MONTHLY	2,480	2,520	92.40	87.50	82.70	77.80	72.90	68.00	63.20	58.30	53.40	48.60
	2,520	2,560	94.80	89.90	85.00	80.10	75.30	70.40	65.50	60.60	55.80	50.90
MONTHLY	2,560	2,600	97.10	92.20	87.30	82.50	77.60	72.70	67.80	63.00	58.10	53.20
	2,600	2,640	99.40	94.60	89.70	84.80	79.90	75.10	70.20	65.30	60.40	55.60
MONTHLY	2,640	2,680	101.80	96.90	92.00	87.10	82.30	77.40	72.50	67.60	62.80	57.90
	2,680	2,720	104.10	99.20	94.40	89.50	84.60	79.70	74.90	70.00	65.10	60.20
\$2,720 & 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	\$480											
480	500											
500	520											
520	540											
540	560											
560	580											
580	600											
600	640											
640	680											
680	720	\$1.50										
720	760	3.10										
760	800	4.70	\$1.40									
800	840	6.30	3.00									
840	880	7.90	4.60	\$1.20								
880	920	9.50	6.20	2.80								
920	960	11.10	7.80	4.40	\$1.10							
960	1,000	12.70	9.40	6.00	2.70							
1,000	1,040	14.30	11.00	7.60	4.30	\$1.00						
1,040	1,080	15.90	12.60	9.20	5.90	2.60						
1,080	1,120	17.50	14.20	10.80	7.50	4.20	\$0.80					
1,120	1,160	19.10	15.80	12.40	9.10	5.80	2.40					
1,160	1,200	20.70	17.40	14.00	10.70	7.40	4.00	\$0.70				
1,200	1,240	22.30	19.00	15.60	12.30	9.00	5.60	2.30				
1,240	1,280	23.90	20.60	17.20	13.90	10.60	7.20	3.90	\$0.60			
1,280	1,320	25.50	22.20	18.80	15.50	12.20	8.80	5.50	2.20			
1,320	1,360	27.10	23.80	20.40	17.10	13.80	10.40	7.10	3.80	\$0.40		
1,360	1,400	28.70	25.40	22.00	18.70	15.40	12.00	8.70	5.40	2.00		
1,400	1,440	30.50	27.00	23.60	20.30	17.00	13.60	10.30	7.00	3.60	\$0.30	
1,440	1,480	32.30	28.60	25.20	21.90	18.60	15.20	11.90	8.60	5.20	1.90	
1,480	1,520	34.10	30.40	26.80	23.50	20.20	16.80	13.50	10.20	6.80	3.50	\$0.20
1,520	1,560	35.90	32.20	28.40	25.10	21.80	18.40	15.10	11.80	8.40	5.10	1.80
1,560	1,600	37.70	34.00	30.20	26.70	23.40	20.00	16.70	13.40	10.00	6.70	3.40
1,600	1,640	39.50	35.80	32.00	28.30	25.00	21.60	18.30	15.00	11.60	8.30	5.00
1,640	1,680	41.50	37.60	33.80	30.10	26.60	23.20	19.90	16.60	13.20	9.90	6.60
1,680	1,720	43.60	39.40	35.60	31.90	28.20	24.80	21.50	18.20	14.80	11.50	8.20
1,720	1,760	45.70	41.30	37.40	33.70	29.90	26.40	23.10	19.80	16.40	13.10	9.80
1,760	1,800	47.80	43.40	39.20	35.50	31.70	28.00	24.70	21.40	18.00	14.70	11.40
1,800	1,840	49.90	45.50	41.20	37.30	33.50	29.80	26.30	23.00	19.60	16.30	13.00
1,840	1,880	52.30	47.60	43.30	39.10	35.30	31.60	27.90	24.60	21.20	17.90	14.60
1,880	1,920	54.60	49.70	45.40	41.00	37.10	33.40	29.60	26.20	22.80	19.50	16.20
1,920	1,960	57.00	52.10	47.50	43.10	38.90	35.20	31.40	27.80	24.40	21.10	17.80
1,960	2,000	59.30	54.40	49.60	45.20	40.80	37.00	33.20	29.50	26.00	22.70	19.40
2,000	2,040	61.70	56.80	51.90	47.30	42.90	38.80	35.00	31.30	27.60	24.30	21.00
2,040	2,080	64.00	59.10	54.20	49.40	45.00	40.60	36.80	33.10	29.30	25.90	22.60
2,080	2,120	66.30	61.50	56.60	51.70	47.10	42.70	38.60	34.90	31.10	27.50	24.20
2,120	2,160	68.70	63.80	58.90	54.00	49.20	44.80	40.50	36.70	32.90	29.20	25.80
2,160	2,200	71.00	66.10	61.30	56.40	51.50	46.90	42.60	38.50	34.70	31.00	27.40
2,200	2,240	73.40	68.50	63.60	58.70	53.90	49.00	44.70	40.30	36.50	32.80	29.00
2,240	2,280	75.70	70.80	65.90	61.10	56.20	51.30	46.80	42.40	38.30	34.60	30.80
2,280	2,320	78.00	73.20	68.30	63.40	58.50	53.70	48.90	44.50	40.10	36.40	32.60
2,320	2,360	80.40	75.50	70.60	65.70	60.90	56.00	51.10	46.60	42.20	38.20	34.40
2,360	2,400	82.70	77.80	73.00	68.10	63.20	58.30	53.50	48.70	44.30	40.00	36.20
2,400	2,440	85.10	80.20	75.30	70.40	65.60	60.70	55.80	50.90	46.40	42.00	38.00
2,440	2,480	87.40	82.50	77.60	72.80	67.90	63.00	58.10	53.30	48.50	44.10	39.80
2,480	2,520	89.70	84.90	80.00	75.10	70.20	65.40	60.50	55.60	50.70	46.20	41.90
2,520	2,560	92.10	87.20	82.30	77.40	72.60	67.70	62.80	57.90	53.10	48.30	44.00
2,560	2,600	94.40	89.50	84.70	79.80	74.90	70.00	65.20	60.30	55.40	50.50	46.10
2,600	2,640	96.80	91.90	87.00	82.10	77.30	72.40	67.50	62.60	57.80	52.90	48.20
2,640	2,680	99.10	94.20	89.30	84.50	79.60	74.70	69.80	65.00	60.10	55.20	50.30
2,680	2,720	101.40	96.60	91.70	86.80	81.90	77.10	72.20	67.30	62.40	57.60	52.70
\$2,720 & OVER		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I

Table IV

NY STATE

Income Tax

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											
	25	28											
	28	29											
Table V	29	30											
	30	31	\$0.10										
	31	32	0.10										
	32	33	0.20										
	33	34	0.20										
NY STATE	34	35	0.20	\$0.10									
	35	36	0.30	0.10									
Income Tax	36	37	0.30	0.20									
	37	38	0.40	0.20	\$0.10								
	38	39	0.40	0.20	0.10								
	39	40	0.40	0.30	0.10								
	40	41	0.50	0.30	0.20								
SINGLE	41	42	0.50	0.40	0.20	\$0.10							
	42	43	0.60	0.40	0.30	0.10							
	43	44	0.60	0.40	0.30	0.10							
	44	45	0.60	0.50	0.30	0.20							
	45	46	0.70	0.50	0.40	0.20	\$0.10						
	46	47	0.70	0.60	0.40	0.30	0.10						
	47	48	0.80	0.60	0.50	0.30	0.10						
DAILY	48	49	0.80	0.60	0.50	0.30	0.20						
Payroll Period	49	50	0.80	0.70	0.50	0.40	0.20	\$0.10					
	50	52	0.90	0.70	0.60	0.40	0.30	0.10					
	52	54	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10				
	54	56	1.10	0.90	0.80	0.60	0.40	0.30	0.10				
	56	58	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10			
	58	60	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.10			
	60	62	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10		
	62	64	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20		
	64	66	1.50	1.30	1.20	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10	
	66	68	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20	
	68	70	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.50	0.40	0.20	\$0.10
	70	72	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20
	72	74	1.80	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.60	0.40	0.20
	74	76	1.90	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30
	76	78	2.00	1.80	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.60	0.40
	78	80	2.20	2.00	1.80	1.60	1.40	1.30	1.10	0.90	0.80	0.60	0.50
	80	82	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.60
	82	84	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	1.00	0.80	0.60
	84	86	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70
	86	88	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	1.00	0.80
	88	90	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90
	90	92	2.80	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	1.00
	92	94	3.00	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20	1.00
	94	96	3.10	2.80	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10
	96	98	3.20	3.00	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20
	98	100	3.30	3.10	2.90	2.60	2.40	2.20	2.00	1.80	1.60	1.50	1.30
	100	102	3.40	3.20	3.00	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.40
	102	104	3.50	3.30	3.10	2.90	2.60	2.40	2.20	2.00	1.80	1.60	1.50
	104	106	3.70	3.40	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70	1.60
	106	108	3.80	3.50	3.30	3.10	2.90	2.60	2.40	2.20	2.00	1.80	1.60
	108	110	3.90	3.70	3.40	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70
	110	112	4.00	3.80	3.60	3.30	3.10	2.90	2.70	2.40	2.20	2.00	1.80
	112	114	4.10	3.90	3.70	3.50	3.20	3.00	2.80	2.60	2.30	2.10	1.90
	114	116	4.20	4.00	3.80	3.60	3.30	3.10	2.90	2.70	2.40	2.20	2.00
	116	118	4.40	4.10	3.90	3.70	3.50	3.20	3.00	2.80	2.60	2.30	2.10
	118	120	4.50	4.30	4.00	3.80	3.60	3.40	3.10	2.90	2.70	2.50	2.20
	120	122	4.60	4.40	4.10	3.90	3.70	3.50	3.20	3.00	2.80	2.60	2.30
	122	124	4.70	4.50	4.30	4.00	3.80	3.60	3.40	3.10	2.90	2.70	2.50
	124	126	4.80	4.60	4.40	4.20	3.90	3.70	3.50	3.30	3.00	2.80	2.60
	126	128	4.90	4.70	4.50	4.30	4.00	3.80	3.60	3.40	3.10	2.90	2.70
	128	130	5.10	4.80	4.60	4.40	4.20	3.90	3.70	3.50	3.30	3.00	2.80
\$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	\$27											
27	28											
28	29											
29	30											
30	31											
31	32											
32	33	\$0.10										
33	34	0.10										
34	35	0.20										
35	36	0.20										
36	37	0.20	\$0.10									
37	38	0.30	0.10									
38	39	0.30	0.20									
39	40	0.40	0.20									
40	41	0.40	0.20	\$0.10								
41	42	0.40	0.30	0.10								
42	43	0.50	0.30	0.20								
43	44	0.50	0.40	0.20	\$0.10							
44	45	0.60	0.40	0.20	0.10							
45	46	0.60	0.40	0.30	0.10							
46	47	0.60	0.50	0.30	0.20							
47	48	0.70	0.50	0.40	0.20	\$0.10						
48	49	0.70	0.60	0.40	0.30	0.10						
49	50	0.80	0.60	0.40	0.30	0.10						
50	52	0.80	0.70	0.50	0.40	0.20						
52	54	0.90	0.70	0.60	0.40	0.30	\$0.10					
54	56	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10				
56	58	1.10	0.90	0.70	0.60	0.40	0.30	0.10				
58	60	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10			
60	62	1.20	1.10	0.90	0.80	0.60	0.40	0.30	0.10			
62	64	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10		
64	66	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.10		
66	68	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10	
68	70	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20	
70	72	1.70	1.50	1.30	1.20	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10
72	74	1.70	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20
74	76	1.80	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.50	0.40	0.20
76	78	1.90	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30
78	80	2.00	1.80	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.60	0.40
80	82	2.10	1.90	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50
82	84	2.30	2.00	1.80	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.60
84	86	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	0.90	0.80	0.60
86	88	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70
88	90	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	1.00	0.80
90	92	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90
92	94	2.80	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	1.00
94	96	2.90	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20	1.00
96	98	3.10	2.80	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10
98	100	3.20	3.00	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20
100	102	3.30	3.10	2.80	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30
102	104	3.40	3.20	3.00	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.40
104	106	3.50	3.30	3.10	2.90	2.60	2.40	2.20	2.00	1.80	1.60	1.50
106	108	3.70	3.40	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70	1.50
108	110	3.80	3.50	3.30	3.10	2.90	2.60	2.40	2.20	2.00	1.80	1.60
110	112	3.90	3.70	3.40	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70
112	114	4.00	3.80	3.60	3.30	3.10	2.90	2.70	2.40	2.20	2.00	1.80
114	116	4.10	3.90	3.70	3.40	3.20	3.00	2.80	2.50	2.30	2.10	1.90
116	118	4.20	4.00	3.80	3.60	3.30	3.10	2.90	2.70	2.40	2.20	2.00
118	120	4.40	4.10	3.90	3.70	3.50	3.20	3.00	2.80	2.60	2.30	2.10
120	122	4.50	4.20	4.00	3.80	3.60	3.30	3.10	2.90	2.70	2.40	2.20
122	124	4.60	4.40	4.10	3.90	3.70	3.50	3.20	3.00	2.80	2.60	2.30
124	126	4.70	4.50	4.30	4.00	3.80	3.60	3.40	3.10	2.90	2.70	2.50
126	128	4.80	4.60	4.40	4.10	3.90	3.70	3.50	3.20	3.00	2.80	2.60
128	130	4.90	4.70	4.50	4.30	4.00	3.80	3.60	3.40	3.10	2.90	2.70
\$130 & OVER		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I
 Table V
 NY STATE
 Income Tax
 MARRIED
 DAILY
 Payroll Period

New York State Special Tables for Deduction and Exemption Allowances

Applicable to Methods II and III, Exact Calculation Method, and Top Income Tax Rates Method for New York State; see pages 16 through 19 and page 22.

Applicable to Dollar to Dollar Withholding Tables for New York State; 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	\$28.45	\$32.30	\$36.15	\$40.00	\$43.85	\$47.70	\$51.55	\$55.40	\$59.25	\$63.10	\$66.95
	Married	30.60	34.45	38.30	42.15	46.00	49.85	53.70	57.55	61.40	65.25	69.10
Weekly	Single	142.30	161.55	180.80	200.05	219.30	238.55	257.80	277.05	296.30	315.55	334.80
	Married	152.90	172.15	191.40	210.65	229.90	249.15	268.40	287.65	306.90	326.15	345.40
Biweekly	Single	284.60	323.10	361.60	400.10	438.60	477.10	515.60	554.10	592.60	631.10	669.60
	Married	305.80	344.30	382.80	421.30	459.80	498.30	536.80	575.30	613.80	652.30	690.80
Semimonthly	Single	308.35	350.00	391.65	433.30	474.95	516.60	558.25	599.90	641.55	683.20	724.85
	Married	331.25	372.90	414.55	456.20	497.85	539.50	581.15	622.80	664.45	706.10	747.75
Monthly	Single	616.70	700.00	783.30	866.60	949.90	1,033.20	1,116.50	1,199.80	1,283.10	1,366.40	1,449.70
	Married	662.50	745.80	829.10	912.40	995.70	1,079.00	1,162.30	1,245.60	1,328.90	1,412.20	1,495.50
Annual	Single	7,400	8,400	9,400	10,400	11,400	12,400	13,400	14,400	15,400	16,400	17,400
	Married	7,950	8,950	9,950	10,950	11,950	12,950	13,950	14,950	15,950	16,950	17,950

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	\$28.45
	Married	30.60
Weekly	Single	142.30
	Married	152.90
Biweekly	Single	284.60
	Married	305.80
Semimonthly	Single	308.35
	Married	331.25
Monthly	Single	616.70
	Married	662.50
Annual	Single	7,400
	Married	7,950

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 withholding allowances

If the federal Form W-4 most recently submitted to an employer was for tax year 2019 or earlier, and the employee did not file Form IT-2104, the employer may use the same number of allowances the employee claimed on their federal Form W-4. For employers who elect to use the federal allowance amounts in computing wages after allowances, the following adjustments correct for the difference between the federal allowance of \$4,300* and the New York State allowance of \$1,000 according to the particular payroll period.

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

Payroll period	Adjustment for each federal allowance
Daily/miscellaneous	\$12.70
Weekly	63.50
Biweekly	127.00
Semimonthly	137.50
Monthly	275.00
Quarterly	825.00
Semiannual	1,650.00
Annual	3,300.00

* The adjustments in Table D are based on the 2021 federal withholding allowance amount of \$4,300. The federal allowance amount may be adjusted for inflation as prescribed by the Internal Revenue Code. For an annual payroll period, the adjustment for each federal allowance should be changed by subtracting \$1,000 from the current federal allowance amount. Other payroll periods should be recalculated accordingly.

— Notes —

New York State 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.

Note: If the annualized amount of net wages is at least \$1,077,550, then you must use Method III to determine the amount to withhold.

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. The resulting sum is the amount to withhold 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 \$200.05 for single, weekly payroll, 3 exemptions. \$400 wages - \$200.05 = \$199.95 net wages. 2. Use Table II - A on page 17 for single, weekly payroll. Look up \$199.95 and use line 2 on which \$199.95 is greater than Column 1 (\$163) but less than Column 2 (\$225). 3. \$199.95 - \$163 (from Column 3, line 2) = \$36.95. 4. \$36.95 x .0450 (from Column 4, line 2) = \$1.66. 5. \$1.66 + \$6.54 (from Column 5, line 2) = \$8.20. 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 \$866.60 for single, monthly payroll, 3 exemptions. \$50,000 wages - \$866.60 = \$49,133.40 net wages. 2. Use Table II - D on page 17 for single, monthly payroll. Look up \$49,133.40 and use line 11 on which \$49,133.40 is greater than Column 1 (\$22,117) but less than Column 2 (\$89,796). 3. \$49,133.40 - \$22,117 (from Column 3, line 11) = \$27,016.40. 4. \$27,016.40 x .0735 (from Column 4, line 11) = \$1,985.71. 5. \$1,985.71 + \$1,590.42 (from Column 5, line 11) = \$3,576.13. 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 \$350.00 for single, semimonthly payroll, 1 exemption. \$5,000 wages - \$350.00 = \$4,650.00 net wages. 2. Use Table II - C on page 17 for single, semimonthly payroll. Look up \$4,650.00 and use line 8 on which \$4,650.00 is greater than Column 1 (\$4,485) but less than Column 2 (\$6,569). 3. \$4,650.00 - \$4,485 (from Column 3, line 7) = \$165.00 4. \$165.00 x .0782 (from Column 4, line 7) = \$12.90. 5. \$12.90 + \$262.83 (from Column 5, line 7) = \$275.73 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 \$36.15 for single, daily payroll, 2 exemptions. \$750 wages - \$36.15 = \$713.85 net wages. 2. Use Table II - E on page 17 for single, daily payroll. Look up \$713.85 and use line 9 on which \$713.85 is greater than Column 1 (\$606), but less than Column 2 (\$828). 3. \$713.85 - \$606 (from Column 3, line 9) = \$107.85. 4. \$107.85 x .0675 (from Column 4, line 9) = \$7.28. 5. \$7.28 + \$39.30 (from Column 5, line 9) = \$46.58. Withhold this amount.

Table II - A Weekly Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$163	\$0	0.0400	\$0
2	163	225	163	0.0450	6.54
3	225	267	225	0.0525	9.31
4	267	1,551	267	0.0585	11.54
5	1,551	1,862	1,551	0.0625	86.62
6	1,862	2,070	1,862	0.0732	106.04
7	2,070	3,032	2,070	0.0782	121.31
8	3,032	4,142	3,032	0.0675	196.52
9	4,142	5,104	4,142	0.0994	271.48
10	5,104	20,722	5,104	0.0735	367.02
11	\$20,722 & OVER		Use Method III Top Income Tax Rates Method, on Page 22		

Table II - D Monthly Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$708	\$0	0.0400	\$0
2	708	975	708	0.0450	28.33
3	975	1,158	975	0.0525	40.33
4	1,158	6,721	1,158	0.0585	50.00
5	6,721	8,067	6,721	0.0625	375.33
6	8,067	8,971	8,067	0.0732	459.50
7	8,971	13,138	8,971	0.0782	525.67
8	13,138	17,950	13,138	0.0675	851.58
9	17,950	22,117	17,950	0.0994	1,176.42
10	22,117	89,796	22,117	0.0735	1,590.42
11	\$89,796 & OVER		Use Method III Top Income Tax Rates Method, on Page 22		

Table II - B Biweekly Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$327	\$0	0.0400	\$0
2	327	450	327	0.0450	13.08
3	450	535	450	0.0525	18.62
4	535	3,102	535	0.0585	23.08
5	3,102	3,723	3,102	0.0625	173.23
6	3,723	4,140	3,723	0.0732	212.08
7	4,140	6,063	4,140	0.0782	242.62
8	6,063	8,285	6,063	0.0675	393.04
9	8,285	10,208	8,285	0.0994	542.96
10	10,208	41,444	10,208	0.0735	734.04
11	\$41,444 & OVER		Use Method III Top Income Tax Rates Method, on Page 22		

Table II - E Daily Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$33	\$0	0.0400	\$0
2	33	45	33	0.0450	1.31
3	45	53	45	0.0525	1.86
4	53	310	53	0.0585	2.31
5	310	372	310	0.0625	17.32
6	372	414	372	0.0732	21.21
7	414	606	414	0.0782	24.26
8	606	828	606	0.0675	39.30
9	828	1,021	828	0.0994	54.30
10	1,021	4,144	1,021	0.0735	73.40
11	\$4,144 & OVER		Use Method III Top Income Tax Rates Method, on Page 22		

Table II - C Semimonthly Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$354	\$0	0.0400	\$0
2	354	488	354	0.0450	14.17
3	488	579	488	0.0525	20.17
4	579	3,360	579	0.0585	25.00
5	3,360	4,033	3,360	0.0625	187.67
6	4,033	4,485	4,033	0.0732	229.75
7	4,485	6,569	4,485	0.0782	262.83
8	6,569	8,975	6,569	0.0675	425.79
9	8,975	11,058	8,975	0.0994	588.21
10	11,058	44,898	11,058	0.0735	795.21
11	\$44,898 & OVER		Use Method III Top Income Tax Rates Method, on Page 22		

Annual Tax Rate Schedule					
Line	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. The resulting sum is the annualized tax.
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$8,500	\$0	0.0400	\$0
2	8,500	11,700	8,500	0.0450	340.00
3	11,700	13,900	11,700	0.0525	484.00
4	13,900	80,650	13,900	0.0585	600.00
5	80,650	96,800	80,650	0.0625	4,504.00
6	96,800	107,650	96,800	0.0732	5,514.00
7	107,650	157,650	107,650	0.0782	6,308.00
8	157,650	215,400	157,650	0.0675	10,219.00
9	215,400	265,400	215,400	0.0994	14,117.00
10	265,400	1,077,550	265,400	0.0735	19,085.00
11	\$1,077,550 & OVER		Use Method III Top Income Tax Rates Method, on Page 22		

New York State 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.

Note: If the annualized amount of net wages is at least \$2,155,350, then you must use Method III to determine the amount to withhold.

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. The resulting sum is the amount to withhold 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 \$229.90 for married, weekly payroll, 4 exemptions. \$400 wages - \$229.90 = \$170.10 net wages. 2. Use Table II - A on page 19 for married, weekly payroll. Look up \$170.10 and use line 2 on which \$170.10 is greater than Column 1 (\$163) but less than Column 2 (\$225). 3. \$170.10 - \$163 (from Column 3, line 2) = \$7.10. 4. \$7.10 x .0450 (from Column 4, line 2) = \$0.32. 5. \$0.32 + \$6.54 (from Column 5, line 2) = \$6.86. 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 \$912.40 for married, monthly payroll, 3 exemptions. \$50,000 wages - \$912.40 = \$49,087.60 net wages. 2. Use Table II - D on page 19 for married, monthly payroll. Look up \$49,087.60 and use line 12 on which \$49,087.60 is greater than Column 1 (\$31,100) but less than Column 2 (\$89,796). 3. \$49,087.60 - \$31,100 (from Column 3, line 11) = \$17,987.60. 4. \$17,987.60 x .0735 (from Column 4, line 11) = \$1,322.09. 5. \$1,322.09 + \$2,298.00 (from Column 5, line 11) = \$3,620.09. 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 \$456.20 for married, semimonthly payroll, 3 exemptions. \$5,000 wages - \$456.20 = \$4,543.80 net wages. 2. Use Table II - C on page 19 for married, semimonthly payroll. Look up \$4,543.80 and use line 8 on which \$4,543.80 is greater than Column 1 (\$4,485) but less than Column 2 (\$6,569). 3. \$4,543.80 - \$4,485 (from Column 3, line 7) = \$58.80. 4. \$58.80 x .0761 (from Column 4, line 7) = \$4.47. 5. \$4.47 + \$261.88 (from Column 5, line 7) = \$266.35. 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 \$38.30 for married, daily payroll, 2 exemptions. \$750 wages - \$38.30 = \$711.70 net wages. 2. Use Table II - E on page 19 for married, daily payroll. Look up \$711.70 and use line 9 on which \$711.70 is greater than Column 1 (\$606), but less than Column 2 (\$814). 3. \$711.70 - \$606 (from Column 3, line 9) = \$105.70. 4. \$105.70 x .0804 (from Column 4, line 9) = \$8.50. 5. \$8.50 + \$38.81 (from Column 5, line 9) = \$47.31. Withhold this amount.

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$163	\$0	0.0400	\$0
2	163	225	163	0.0450	6.54
3	225	267	225	0.0525	9.31
4	267	1,551	267	0.0585	11.54
5	1,551	1,862	1,551	0.0625	86.62
6	1,862	2,070	1,862	0.0711	106.04
7	2,070	3,032	2,070	0.0761	120.87
8	3,032	4,068	3,032	0.0804	194.04
9	4,068	6,215	4,068	0.0675	277.40
10	6,215	7,177	6,215	0.1123	422.33
11	7,177	20,722	7,177	0.0735	530.31
12	20,722	41,449	20,722	0.0765	1,525.88
13	\$41,449 & OVER		Use Method III Top Income Tax Rates Method, on Page 22		

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$708	\$0	0.0400	\$0
2	708	975	708	0.0450	28.33
3	975	1,158	975	0.0525	40.33
4	1,158	6,721	1,158	0.0585	50.00
5	6,721	8,067	6,721	0.0625	375.33
6	8,067	8,971	8,067	0.0711	459.50
7	8,971	13,138	8,971	0.0761	523.75
8	13,138	17,629	13,138	0.0804	840.83
9	17,629	26,933	17,629	0.0675	1,202.08
10	26,933	31,100	26,933	0.1123	1,830.08
11	31,100	89,796	31,100	0.0735	2,298.00
12	89,796	179,613	89,796	0.0765	6,612.17
13	\$179,613 & OVER		Use Method III Top Income Tax Rates Method, on Page 22		

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$327	\$0	0.0400	\$0
2	327	450	327	0.0450	13.08
3	450	535	450	0.0525	18.62
4	535	3,102	535	0.0585	23.08
5	3,102	3,723	3,102	0.0625	173.23
6	3,723	4,140	3,723	0.0711	212.08
7	4,140	6,063	4,140	0.0761	241.73
8	6,063	8,137	6,063	0.0804	388.08
9	8,137	12,431	8,137	0.0675	554.81
10	12,431	14,354	12,431	0.1123	844.65
11	14,354	41,444	14,354	0.0735	1,060.62
12	41,444	82,898	41,444	0.0765	3,051.77
13	\$82,898 & OVER		Use Method III Top Income Tax Rates Method, on Page 22		

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$33	\$0	0.0400	\$0
2	33	45	33	0.0450	1.31
3	45	53	45	0.0525	1.86
4	53	310	53	0.0585	2.31
5	310	372	310	0.0625	17.32
6	372	414	372	0.0711	21.21
7	414	606	414	0.0761	24.17
8	606	814	606	0.0804	38.81
9	814	1,243	814	0.0675	55.48
10	1,243	1,435	1,243	0.1123	84.47
11	1,435	4,144	1,435	0.0735	106.06
12	4,144	8,290	4,144	0.0765	305.18
13	\$8,290 & OVER		Use Method III Top Income Tax Rates Method, on Page 22		

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$354	\$0	0.0400	\$0
2	354	488	354	0.0450	14.17
3	488	579	488	0.0525	20.17
4	579	3,360	579	0.0585	25.00
5	3,360	4,033	3,360	0.0625	187.67
6	4,033	4,485	4,033	0.0711	229.75
7	4,485	6,569	4,485	0.0761	261.88
8	6,569	8,815	6,569	0.0804	420.42
9	8,815	13,467	8,815	0.0675	601.04
10	13,467	15,550	13,467	0.1123	915.04
11	15,550	44,898	15,550	0.0735	1,149.00
12	44,898	89,806	44,898	0.0765	3,306.08
13	\$89,806 & OVER		Use Method III Top Income Tax Rates Method, on Page 22		

Line	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. The resulting sum is the annualized tax.
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$8,500	\$0	0.0400	\$0
2	8,500	11,700	8,500	0.0450	340.00
3	11,700	13,900	11,700	0.0525	484.00
4	13,900	80,650	13,900	0.0585	600.00
5	80,650	96,800	80,650	0.0625	4,504.00
6	96,800	107,650	96,800	0.0711	5,514.00
7	107,650	157,650	107,650	0.0761	6,285.00
8	157,650	211,550	157,650	0.0804	10,090.00
9	211,550	323,200	211,550	0.0675	14,425.00
10	323,200	373,200	323,200	0.1123	21,961.00
11	373,200	1,077,550	373,200	0.0735	27,576.00
12	1,077,550	2,155,350	1,077,550	0.0765	79,346.00
13	\$2,155,350 & OVER		Use Method III Top Income Tax Rates Method, on Page 22		

New York State

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	\$0.04	51	\$2.04	101	\$4.04	151	\$6.04	201	\$8.23	251	\$10.67
2	0.08	52	2.08	102	4.08	152	6.08	202	8.27	252	10.73
3	0.12	53	2.12	103	4.12	153	6.12	203	8.32	253	10.78
4	0.16	54	2.16	104	4.16	154	6.16	204	8.36	254	10.83
5	0.20	55	2.20	105	4.20	155	6.20	205	8.41	255	10.88
6	0.24	56	2.24	106	4.24	156	6.24	206	8.45	256	10.94
7	0.28	57	2.28	107	4.28	157	6.28	207	8.50	257	10.99
8	0.32	58	2.32	108	4.32	158	6.32	208	8.54	258	11.04
9	0.36	59	2.36	109	4.36	159	6.36	209	8.59	259	11.09
10	0.40	60	2.40	110	4.40	160	6.40	210	8.63	260	11.15
11	0.44	61	2.44	111	4.44	161	6.44	211	8.68	261	11.20
12	0.48	62	2.48	112	4.48	162	6.48	212	8.72	262	11.25
13	0.52	63	2.52	113	4.52	163	6.52	213	8.77	263	11.30
14	0.56	64	2.56	114	4.56	164	6.56	214	8.81	264	11.36
15	0.60	65	2.60	115	4.60	165	6.61	215	8.86	265	11.41
16	0.64	66	2.64	116	4.64	166	6.65	216	8.90	266	11.46
17	0.68	67	2.68	117	4.68	167	6.70	217	8.95	267	11.51
18	0.72	68	2.72	118	4.72	168	6.74	218	8.99	268	11.58
19	0.76	69	2.76	119	4.76	169	6.79	219	9.04	269	11.64
20	0.80	70	2.80	120	4.80	170	6.83	220	9.08	270	11.70
21	0.84	71	2.84	121	4.84	171	6.88	221	9.13	271	11.75
22	0.88	72	2.88	122	4.88	172	6.92	222	9.17	272	11.81
23	0.92	73	2.92	123	4.92	173	6.97	223	9.22	273	11.87
24	0.96	74	2.96	124	4.96	174	7.01	224	9.26	274	11.93
25	1.00	75	3.00	125	5.00	175	7.06	225	9.31	275	11.99
26	1.04	76	3.04	126	5.04	176	7.10	226	9.36	276	12.05
27	1.08	77	3.08	127	5.08	177	7.15	227	9.41	277	12.11
28	1.12	78	3.12	128	5.12	178	7.19	228	9.47	278	12.16
29	1.16	79	3.16	129	5.16	179	7.24	229	9.52	279	12.22
30	1.20	80	3.20	130	5.20	180	7.28	230	9.57	280	12.28
31	1.24	81	3.24	131	5.24	181	7.33	231	9.62	281	12.34
32	1.28	82	3.28	132	5.28	182	7.37	232	9.68	282	12.40
33	1.32	83	3.32	133	5.32	183	7.42	233	9.73	283	12.46
34	1.36	84	3.36	134	5.36	184	7.46	234	9.78	284	12.51
35	1.40	85	3.40	135	5.40	185	7.51	235	9.83	285	12.57
36	1.44	86	3.44	136	5.44	186	7.55	236	9.89	286	12.63
37	1.48	87	3.48	137	5.48	187	7.60	237	9.94	287	12.69
38	1.52	88	3.52	138	5.52	188	7.64	238	9.99	288	12.75
39	1.56	89	3.56	139	5.56	189	7.69	239	10.04	289	12.81
40	1.60	90	3.60	140	5.60	190	7.73	240	10.10	290	12.87
41	1.64	91	3.64	141	5.64	191	7.78	241	10.15	291	12.92
42	1.68	92	3.68	142	5.68	192	7.82	242	10.20	292	12.98
43	1.72	93	3.72	143	5.72	193	7.87	243	10.25	293	13.04
44	1.76	94	3.76	144	5.76	194	7.91	244	10.31	294	13.10
45	1.80	95	3.80	145	5.80	195	7.96	245	10.36	295	13.16
46	1.84	96	3.84	146	5.84	196	8.00	246	10.41	296	13.22
47	1.88	97	3.88	147	5.88	197	8.05	247	10.46	297	13.28
48	1.92	98	3.92	148	5.92	198	8.09	248	10.52	298	13.33
49	1.96	99	3.96	149	5.96	199	8.14	249	10.57	299	13.39
50	2.00	100	4.00	150	6.00	200	8.18	250	10.62	300	13.45

(continued on next page)

New York State

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	\$13.51	351	\$16.43	401	\$19.36	451	\$22.28	501	\$25.21	551	\$28.13
302	13.57	352	16.49	402	19.42	452	22.34	502	25.27	552	28.19
303	13.63	353	16.55	403	19.48	453	22.40	503	25.33	553	28.25
304	13.68	354	16.61	404	19.53	454	22.46	504	25.38	554	28.31
305	13.74	355	16.67	405	19.59	455	22.52	505	25.44	555	28.37
306	13.80	356	16.73	406	19.65	456	22.58	506	25.50	556	28.43
307	13.86	357	16.79	407	19.71	457	22.64	507	25.56	557	28.49
308	13.92	358	16.84	408	19.77	458	22.69	508	25.62	558	28.54
309	13.98	359	16.90	409	19.83	459	22.75	509	25.68	559	28.60
310	14.04	360	16.96	410	19.89	460	22.81	510	25.74	560	28.66
311	14.09	361	17.02	411	19.94	461	22.87	511	25.79	561	28.72
312	14.15	362	17.08	412	20.00	462	22.93	512	25.85	562	28.78
313	14.21	363	17.14	413	20.06	463	22.99	513	25.91	563	28.84
314	14.27	364	17.19	414	20.12	464	23.04	514	25.97	564	28.89
315	14.33	365	17.25	415	20.18	465	23.10	515	26.03	565	28.95
316	14.39	366	17.31	416	20.24	466	23.16	516	26.09	566	29.01
317	14.45	367	17.37	417	20.30	467	23.22	517	26.15	567	29.07
318	14.50	368	17.43	418	20.35	468	23.28	518	26.20	568	29.13
319	14.56	369	17.49	419	20.41	469	23.34	519	26.26	569	29.19
320	14.62	370	17.55	420	20.47	470	23.40	520	26.32	570	29.25
321	14.68	371	17.60	421	20.53	471	23.45	521	26.38	571	29.30
322	14.74	372	17.66	422	20.59	472	23.51	522	26.44	572	29.36
323	14.80	373	17.72	423	20.65	473	23.57	523	26.50	573	29.42
324	14.85	374	17.78	424	20.70	474	23.63	524	26.55	574	29.48
325	14.91	375	17.84	425	20.76	475	23.69	525	26.61	575	29.54
326	14.97	376	17.90	426	20.82	476	23.75	526	26.67	576	29.60
327	15.03	377	17.96	427	20.88	477	23.81	527	26.73	577	29.66
328	15.09	378	18.01	428	20.94	478	23.86	528	26.79	578	29.71
329	15.15	379	18.07	429	21.00	479	23.92	529	26.85	579	29.77
330	15.21	380	18.13	430	21.06	480	23.98	530	26.91	580	29.83
331	15.26	381	18.19	431	21.11	481	24.04	531	26.96	581	29.89
332	15.32	382	18.25	432	21.17	482	24.10	532	27.02	582	29.95
333	15.38	383	18.31	433	21.23	483	24.16	533	27.08	583	30.01
334	15.44	384	18.36	434	21.29	484	24.21	534	27.14	584	30.06
335	15.50	385	18.42	435	21.35	485	24.27	535	27.20	585	30.12
336	15.56	386	18.48	436	21.41	486	24.33	536	27.26	586	30.18
337	15.62	387	18.54	437	21.47	487	24.39	537	27.32	587	30.24
338	15.67	388	18.60	438	21.52	488	24.45	538	27.37	588	30.30
339	15.73	389	18.66	439	21.58	489	24.51	539	27.43	589	30.36
340	15.79	390	18.72	440	21.64	490	24.57	540	27.49	590	30.42
341	15.85	391	18.77	441	21.70	491	24.62	541	27.55	591	30.47
342	15.91	392	18.83	442	21.76	492	24.68	542	27.61	592	30.53
343	15.97	393	18.89	443	21.82	493	24.74	543	27.67	593	30.59
344	16.02	394	18.95	444	21.87	494	24.80	544	27.72	594	30.65
345	16.08	395	19.01	445	21.93	495	24.86	545	27.78	595	30.71
346	16.14	396	19.07	446	21.99	496	24.92	546	27.84	596	30.77
347	16.20	397	19.13	447	22.05	497	24.98	547	27.90	597	30.83
348	16.26	398	19.18	448	22.11	498	25.03	548	27.96	598	30.88
349	16.32	399	19.24	449	22.17	499	25.09	549	28.02	599	30.94
350	16.38	400	19.30	450	22.23	500	25.15	550	28.08	600	31.00

New York State Method III Top Income Tax Rates Method Single and Married Instructions

Step 1 Using the net wage amount as computed in Step 1 of Method II, determine annualized wages by multiplying the net wage amount by the number of payroll periods in the year (for example, 52, 26, 24, 12).

Step 2 Locate the table on page 22 for the appropriate marital status. Find the line on which annualized net wages from Step 1 fall between the amounts in Columns 1 and 2.

Step 3 Multiply the amount of annualized net wages from Step 1 by the decimal in column 3.

Step 4 Divide the amount from Step 3 by the number of pay periods in the year. This is the amount to withhold from wages.

Method III Single Table			
L i n e	If annualized wages are:		Multiply annualized wages by Column 3 amount
	At Least	But less than	
	Column 1	Column 2	Column 3
1	\$1,077,550	\$5,000,000	0.1045
2	5,000,000	25,000,000	0.1110
3	25,000,000		0.1170

Method III Married Table			
L i n e	If annualized wages are:		Multiply annualized wages by Column 3 amount
	At Least	But less than	
	Column 1	Column 2	Column 3
1	\$2,155,350	\$5,000,000	0.1045
2	5,000,000	25,000,000	0.1110
3	25,000,000		0.1170

New York State 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: New York State - Personal Income Tax

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

- (1) Factor = 3
- (2) $\$6,750 \div 3 = \$2,250$
- (3) Refer to New York State Monthly Married Table (page 11).
Withholding tax on \$2,250 wages, 2 exemptions = \$65.90
- (4) $\$65.90 \times 3 = \197.70

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.