



Important Notice

Errata - Employer's Guide to Unemployment Insurance, Wage Reporting and Withholding Tax: Effective January 1, 1999

Publication: NYS-50 (1/99)

January 8, 1999

The following errors were identified after Publication NYS-50 went to print.

Page 10, *Qualified employer*

Condition (2) of that paragraph should read "must have filed all contribution reports due for all periods of liability in the **three** payroll years"

Page 16, *Supplemental Wage Reporting Requirements For Construction Companies and Inside Front Cover (Overview)*

Information contained on these pages regarding the new wage reporting filing requirement for construction companies is incorrect and should be disregarded. Please replace with the following pertinent program information:

- Construction companies must file a new return, *Quarterly Supplemental Wage Reporting Return for Construction Companies* (Form NYS-45-CC) each quarter with their *Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return* (Form NYS-45). Construction companies must begin collecting data for the calendar quarter October 1, 1999 through December 31, 1999. The filing deadline for the initial construction company return (Form NYS-45-CC) is February 29, 2000.

If you have previously received a draft of the new return (Form NYS-45-CC) and instructions, please disregard them. A revised copy of the new Form NYS-45-CC will be mailed to construction companies in August, 1999.

Page 30, *Information*

The correct telephone number for ordering forms and publications from areas outside the U.S. and outside Canada is (518) 485-6800.

Page T-38, Table B

The publication table displays incorrect standard deduction allowance values. Employers reference Table B when using the exact calculation alternative method for computing withholding for employees subject to the New York City personal income tax who claim more than 10 exemption allowances. The corrected Table B follows:

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	\$19.25
	Married	21.15
Weekly	Single	96.15
	Married	105.75
Biweekly	Single	192.30
	Married	211.50
Semi- monthly	Single	208.35
	Married	229.15
Monthly	Single	416.70
	Married	458.30
Annual	Single	5,000.00
	Married	5,500.00