



New York State Withholding Tax Tables and Methods

Effective January 1, 2018

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Withholding Tax Information Center: (518) 485-6654

To order forms and publications: (518) 457-5431



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Important information

Changes for 2018

The 2018 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). In addition, certain net wage amounts in the tables on pages 17 and 19 were slightly reduced to correspond to rate benefit recapture ranges. Accordingly, effective for payrolls made on or after January 1, 2018, 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.

Note: Effective for tax year 2018, the dollar amounts in the tax tables are no longer required to be indexed to reflect cost of living adjustments.

Form IT-2104 — Employee's Withholding Allowance Certificate

Employers should encourage employees who completed a Form IT-2104 prior to January 1, 2018, using the worksheet to compute withholding allowances, or the charts in Part 4 or Part 5 to compute an additional dollar amount of New York State withholding, to complete a 2018 Form IT-2104 to verify if the number of withholding allowances or additional dollar amount claimed is correct for tax year 2018.

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, 2018

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 9.62% (.0962)
 - 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 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 | | | | | | | | | | |
| NY STATE | 125 | 130 | 0.00 | | | | | | | | | | |
| | 130 | 135 | 0.00 | | | | | | | | | | |
| | 135 | 140 | 0.00 | | | | | | | | | | |
| Income Tax | 140 | 145 | 0.00 | | | | | | | | | | |
| | 145 | 150 | 0.20 | | | | | | | | | | |
| | 150 | 160 | 0.50 | | | | | | | | | | |
| SINGLE | 160 | 170 | 0.90 | \$0.10 | | | | | | | | | |
| | 170 | 180 | 1.30 | 0.50 | | | | | | | | | |
| | 180 | 190 | 1.70 | 0.90 | \$0.20 | | | | | | | | |
| WEEKLY | 190 | 200 | 2.10 | 1.30 | 0.60 | | | | | | | | |
| | 200 | 210 | 2.50 | 1.70 | 1.00 | \$0.20 | | | | | | | |
| | 210 | 220 | 2.90 | 2.10 | 1.40 | 0.60 | | | | | | | |
| Payroll Period | 220 | 230 | 3.30 | 2.50 | 1.80 | 1.00 | \$0.20 | | | | | | |
| | 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 | | | | | |
| | 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 | | | | |
| | 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 | | | |
| | 290 | 300 | 6.10 | 5.30 | 4.60 | 3.80 | 3.00 | 2.30 | 1.50 | 0.70 | \$0.00 | | |
| | 300 | 310 | 6.50 | 5.70 | 5.00 | 4.20 | 3.40 | 2.70 | 1.90 | 1.10 | 0.40 | | |
| | 310 | 320 | 7.00 | 6.10 | 5.40 | 4.60 | 3.80 | 3.10 | 2.30 | 1.50 | 0.80 | \$0.00 | |
| | 320 | 330 | 7.40 | 6.50 | 5.80 | 5.00 | 4.20 | 3.50 | 2.70 | 1.90 | 1.20 | 0.40 | |
| | 330 | 340 | 7.90 | 7.00 | 6.20 | 5.40 | 4.60 | 3.90 | 3.10 | 2.30 | 1.60 | 0.80 | \$0.00 |
| | 340 | 350 | 8.30 | 7.40 | 6.60 | 5.80 | 5.00 | 4.30 | 3.50 | 2.70 | 2.00 | 1.20 | 0.40 |
| | 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 |
| | 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 |
| | 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 |
| | 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 |
| | 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 |
| | 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 |
| | 470 | 480 | 15.40 | 14.30 | 13.10 | 12.00 | 10.90 | 9.90 | 9.00 | 8.10 | 7.20 | 6.40 | 5.60 |
| | 480 | 490 | 16.00 | 14.90 | 13.70 | 12.60 | 11.40 | 10.40 | 9.40 | 8.50 | 7.70 | 6.80 | 6.00 |
| | 490 | 500 | 16.60 | 15.40 | 14.30 | 13.20 | 12.00 | 11.00 | 10.00 | 9.00 | 8.10 | 7.30 | 6.40 |
| | 500 | 510 | 17.20 | 16.00 | 14.90 | 13.80 | 12.60 | 11.50 | 10.50 | 9.50 | 8.60 | 7.70 | 6.90 |
| | 510 | 520 | 17.80 | 16.60 | 15.50 | 14.40 | 13.20 | 12.10 | 11.00 | 10.00 | 9.00 | 8.20 | 7.30 |
| | 520 | 530 | 18.30 | 17.20 | 16.10 | 14.90 | 13.80 | 12.70 | 11.50 | 10.50 | 9.50 | 8.60 | 7.80 |
| | 530 | 540 | 18.90 | 17.80 | 16.70 | 15.50 | 14.40 | 13.30 | 12.10 | 11.00 | 10.00 | 9.10 | 8.20 |
| | 540 | 550 | 19.50 | 18.40 | 17.30 | 16.10 | 15.00 | 13.90 | 12.70 | 11.60 | 10.60 | 9.60 | 8.70 |
| | 550 | 560 | 20.10 | 19.00 | 17.80 | 16.70 | 15.60 | 14.40 | 13.30 | 12.20 | 11.10 | 10.10 | 9.10 |
| | 560 | 570 | 20.70 | 19.60 | 18.40 | 17.30 | 16.20 | 15.00 | 13.90 | 12.80 | 11.60 | 10.60 | 9.60 |
| | 570 | 580 | 21.40 | 20.20 | 19.00 | 17.90 | 16.80 | 15.60 | 14.50 | 13.40 | 12.20 | 11.10 | 10.10 |
| | 580 | 590 | 22.00 | 20.80 | 19.60 | 18.50 | 17.30 | 16.20 | 15.10 | 13.90 | 12.80 | 11.70 | 10.60 |
| | 590 | 600 | 22.60 | 21.40 | 20.20 | 19.10 | 17.90 | 16.80 | 15.70 | 14.50 | 13.40 | 12.30 | 11.20 |
| | 600 | 610 | 23.30 | 22.10 | 20.80 | 19.70 | 18.50 | 17.40 | 16.30 | 15.10 | 14.00 | 12.90 | 11.70 |
| | 610 | 620 | 23.90 | 22.70 | 21.50 | 20.30 | 19.10 | 18.00 | 16.80 | 15.70 | 14.60 | 13.40 | 12.30 |
| | 620 | 630 | 24.50 | 23.30 | 22.10 | 20.90 | 19.70 | 18.60 | 17.40 | 16.30 | 15.20 | 14.00 | 12.90 |
| | 630 | 640 | 25.20 | 24.00 | 22.70 | 21.50 | 20.30 | 19.20 | 18.00 | 16.90 | 15.80 | 14.60 | 13.50 |
| 640 | 650 | 25.80 | 24.60 | 23.40 | 22.20 | 20.90 | 19.80 | 18.60 | 17.50 | 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 | \$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 | 0.10 | | | | | | | | | | |
| 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 | \$0.00 | | | |
| 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 | \$0.00 | | |
| 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 | \$0.00 | |
| 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 | \$0.00 |
| 350 | 360 | 8.30 | 7.40 | 6.50 | 5.80 | 5.00 | 4.20 | 3.50 | 2.70 | 1.90 | 1.20 | 0.40 |
| 360 | 370 | 8.70 | 7.90 | 7.00 | 6.20 | 5.40 | 4.60 | 3.90 | 3.10 | 2.30 | 1.60 | 0.80 |
| 370 | 380 | 9.20 | 8.30 | 7.40 | 6.60 | 5.80 | 5.00 | 4.30 | 3.50 | 2.70 | 2.00 | 1.20 |
| 380 | 390 | 9.70 | 8.80 | 7.90 | 7.00 | 6.20 | 5.40 | 4.70 | 3.90 | 3.10 | 2.40 | 1.60 |
| 390 | 400 | 10.20 | 9.20 | 8.30 | 7.50 | 6.60 | 5.80 | 5.10 | 4.30 | 3.50 | 2.80 | 2.00 |
| 400 | 410 | 10.70 | 9.70 | 8.80 | 7.90 | 7.10 | 6.20 | 5.50 | 4.70 | 3.90 | 3.20 | 2.40 |
| 410 | 420 | 11.30 | 10.20 | 9.20 | 8.40 | 7.50 | 6.70 | 5.90 | 5.10 | 4.30 | 3.60 | 2.80 |
| 420 | 430 | 11.80 | 10.80 | 9.80 | 8.80 | 8.00 | 7.10 | 6.30 | 5.50 | 4.70 | 4.00 | 3.20 |
| 430 | 440 | 12.40 | 11.30 | 10.30 | 9.30 | 8.40 | 7.60 | 6.70 | 5.90 | 5.10 | 4.40 | 3.60 |
| 440 | 450 | 13.00 | 11.90 | 10.80 | 9.80 | 8.90 | 8.00 | 7.10 | 6.30 | 5.50 | 4.80 | 4.00 |
| 450 | 460 | 13.60 | 12.50 | 11.30 | 10.30 | 9.30 | 8.50 | 7.60 | 6.70 | 5.90 | 5.20 | 4.40 |
| 460 | 470 | 14.20 | 13.00 | 11.90 | 10.90 | 9.80 | 8.90 | 8.00 | 7.20 | 6.30 | 5.60 | 4.80 |
| 470 | 480 | 14.80 | 13.60 | 12.50 | 11.40 | 10.40 | 9.40 | 8.50 | 7.60 | 6.80 | 6.00 | 5.20 |
| 480 | 490 | 15.40 | 14.20 | 13.10 | 12.00 | 10.90 | 9.90 | 8.90 | 8.10 | 7.20 | 6.40 | 5.60 |
| 490 | 500 | 16.00 | 14.80 | 13.70 | 12.50 | 11.40 | 10.40 | 9.40 | 8.50 | 7.70 | 6.80 | 6.00 |
| 500 | 510 | 16.50 | 15.40 | 14.30 | 13.10 | 12.00 | 10.90 | 9.90 | 9.00 | 8.10 | 7.20 | 6.40 |
| 510 | 520 | 17.10 | 16.00 | 14.90 | 13.70 | 12.60 | 11.50 | 10.40 | 9.40 | 8.60 | 7.70 | 6.80 |
| 520 | 530 | 17.70 | 16.60 | 15.50 | 14.30 | 13.20 | 12.00 | 11.00 | 10.00 | 9.00 | 8.10 | 7.30 |
| 530 | 540 | 18.30 | 17.20 | 16.00 | 14.90 | 13.80 | 12.60 | 11.50 | 10.50 | 9.50 | 8.60 | 7.70 |
| 540 | 550 | 18.90 | 17.80 | 16.60 | 15.50 | 14.40 | 13.20 | 12.10 | 11.00 | 10.00 | 9.00 | 8.20 |
| 550 | 560 | 19.50 | 18.40 | 17.20 | 16.10 | 15.00 | 13.80 | 12.70 | 11.50 | 10.50 | 9.50 | 8.60 |
| 560 | 570 | 20.10 | 18.90 | 17.80 | 16.70 | 15.50 | 14.40 | 13.30 | 12.10 | 11.10 | 10.00 | 9.10 |
| 570 | 580 | 20.70 | 19.50 | 18.40 | 17.30 | 16.10 | 15.00 | 13.90 | 12.70 | 11.60 | 10.60 | 9.60 |
| 580 | 590 | 21.30 | 20.10 | 19.00 | 17.90 | 16.70 | 15.60 | 14.50 | 13.30 | 12.20 | 11.10 | 10.10 |
| 590 | 600 | 22.00 | 20.80 | 19.60 | 18.40 | 17.30 | 16.20 | 15.00 | 13.90 | 12.80 | 11.60 | 10.60 |
| 600 | 610 | 22.60 | 21.40 | 20.20 | 19.00 | 17.90 | 16.80 | 15.60 | 14.50 | 13.40 | 12.20 | 11.10 |
| 610 | 620 | 23.20 | 22.00 | 20.80 | 19.60 | 18.50 | 17.40 | 16.20 | 15.10 | 14.00 | 12.80 | 11.70 |
| 620 | 630 | 23.90 | 22.70 | 21.40 | 20.20 | 19.10 | 17.90 | 16.80 | 15.70 | 14.50 | 13.40 | 12.30 |
| 630 | 640 | 24.50 | 23.30 | 22.10 | 20.90 | 19.70 | 18.50 | 17.40 | 16.30 | 15.10 | 14.00 | 12.90 |
| 640 | 650 | 25.10 | 23.90 | 22.70 | 21.50 | 20.30 | 19.10 | 18.00 | 16.90 | 15.70 | 14.60 | 13.50 |
| \$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 | \$0.00 | | | | | | | | | | |
| | 200 | 210 | 0.00 | | | | | | | | | | |
| | 210 | 220 | 0.00 | | | | | | | | | | |
| Table II | 220 | 230 | 0.00 | | | | | | | | | | |
| | 230 | 240 | 0.00 | | | | | | | | | | |
| | 240 | 250 | 0.00 | | | | | | | | | | |
| NY STATE | 250 | 260 | 0.00 | | | | | | | | | | |
| | 260 | 270 | 0.00 | | | | | | | | | | |
| | 270 | 280 | 0.00 | | | | | | | | | | |
| Income Tax | 280 | 290 | 0.00 | | | | | | | | | | |
| | 290 | 300 | 0.40 | | | | | | | | | | |
| | 300 | 320 | 1.00 | | | | | | | | | | |
| SINGLE | 320 | 340 | 1.80 | \$0.30 | | | | | | | | | |
| | 340 | 360 | 2.60 | 1.10 | | | | | | | | | |
| | 360 | 380 | 3.40 | 1.90 | \$0.30 | | | | | | | | |
| BIWEEKLY | 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 | | | | | | | |
| Payroll Period | 440 | 460 | 6.60 | 5.10 | 3.50 | 2.00 | \$0.50 | | | | | | |
| | 460 | 480 | 7.40 | 5.90 | 4.30 | 2.80 | 1.30 | | | | | | |
| | 480 | 500 | 8.20 | 6.70 | 5.10 | 3.60 | 2.10 | \$0.50 | | | | | |
| | 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 | \$0.00 | | | |
| | 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 | \$0.00 | | |
| | 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 | \$0.00 | |
| | 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 | \$0.00 |
| | 680 | 700 | 16.60 | 14.90 | 13.10 | 11.60 | 10.10 | 8.50 | 7.00 | 5.40 | 3.90 | 2.40 | 0.80 |
| | 700 | 720 | 17.50 | 15.80 | 14.00 | 12.40 | 10.90 | 9.30 | 7.80 | 6.20 | 4.70 | 3.20 | 1.60 |
| | 720 | 740 | 18.40 | 16.70 | 14.90 | 13.20 | 11.70 | 10.10 | 8.60 | 7.00 | 5.50 | 4.00 | 2.40 |
| | 740 | 760 | 19.40 | 17.60 | 15.80 | 14.10 | 12.50 | 10.90 | 9.40 | 7.80 | 6.30 | 4.80 | 3.20 |
| | 760 | 780 | 20.50 | 18.50 | 16.70 | 15.00 | 13.30 | 11.70 | 10.20 | 8.60 | 7.10 | 5.60 | 4.00 |
| | 780 | 800 | 21.50 | 19.50 | 17.60 | 15.90 | 14.20 | 12.50 | 11.00 | 9.40 | 7.90 | 6.40 | 4.80 |
| | 800 | 820 | 22.60 | 20.60 | 18.50 | 16.80 | 15.10 | 13.40 | 11.80 | 10.20 | 8.70 | 7.20 | 5.60 |
| | 820 | 840 | 23.70 | 21.60 | 19.60 | 17.70 | 16.00 | 14.30 | 12.60 | 11.00 | 9.50 | 8.00 | 6.40 |
| | 840 | 860 | 24.90 | 22.70 | 20.60 | 18.60 | 16.90 | 15.20 | 13.40 | 11.80 | 10.30 | 8.80 | 7.20 |
| | 860 | 880 | 26.10 | 23.80 | 21.70 | 19.70 | 17.80 | 16.10 | 14.30 | 12.60 | 11.10 | 9.60 | 8.00 |
| | 880 | 900 | 27.30 | 25.00 | 22.70 | 20.70 | 18.70 | 17.00 | 15.20 | 13.50 | 11.90 | 10.40 | 8.80 |
| | 900 | 920 | 28.40 | 26.20 | 23.90 | 21.80 | 19.70 | 17.90 | 16.10 | 14.40 | 12.70 | 11.20 | 9.60 |
| | 920 | 940 | 29.60 | 27.30 | 25.10 | 22.80 | 20.80 | 18.80 | 17.00 | 15.30 | 13.60 | 12.00 | 10.40 |
| | 940 | 960 | 30.80 | 28.50 | 26.30 | 24.00 | 21.80 | 19.80 | 17.90 | 16.20 | 14.50 | 12.80 | 11.20 |
| | 960 | 980 | 32.00 | 29.70 | 27.40 | 25.20 | 22.90 | 20.90 | 18.90 | 17.10 | 15.40 | 13.60 | 12.00 |
| | 980 | 1,000 | 33.20 | 30.90 | 28.60 | 26.30 | 24.10 | 21.90 | 19.90 | 18.00 | 16.30 | 14.50 | 12.80 |
| | 1,000 | 1,020 | 34.30 | 32.10 | 29.80 | 27.50 | 25.30 | 23.00 | 21.00 | 18.90 | 17.20 | 15.40 | 13.70 |
| | 1,020 | 1,040 | 35.50 | 33.20 | 31.00 | 28.70 | 26.40 | 24.20 | 22.00 | 20.00 | 18.10 | 16.30 | 14.60 |
| | 1,040 | 1,060 | 36.70 | 34.40 | 32.20 | 29.90 | 27.60 | 25.30 | 23.10 | 21.00 | 19.00 | 17.20 | 15.50 |
| | 1,060 | 1,080 | 37.90 | 35.60 | 33.30 | 31.10 | 28.80 | 26.50 | 24.30 | 22.10 | 20.10 | 18.10 | 16.40 |
| | 1,080 | 1,100 | 39.10 | 36.80 | 34.50 | 32.20 | 30.00 | 27.70 | 25.40 | 23.20 | 21.10 | 19.10 | 17.30 |
| | 1,100 | 1,120 | 40.20 | 38.00 | 35.70 | 33.40 | 31.20 | 28.90 | 26.60 | 24.30 | 22.20 | 20.20 | 18.20 |
| | 1,120 | 1,140 | 41.50 | 39.10 | 36.90 | 34.60 | 32.30 | 30.10 | 27.80 | 25.50 | 23.30 | 21.20 | 19.20 |
| | 1,140 | 1,160 | 42.80 | 40.30 | 38.10 | 35.80 | 33.50 | 31.20 | 29.00 | 26.70 | 24.40 | 22.30 | 20.20 |
| | 1,160 | 1,180 | 44.00 | 41.60 | 39.20 | 37.00 | 34.70 | 32.40 | 30.20 | 27.90 | 25.60 | 23.30 | 21.30 |
| | 1,180 | 1,200 | 45.30 | 42.90 | 40.40 | 38.10 | 35.90 | 33.60 | 31.30 | 29.10 | 26.80 | 24.50 | 22.30 |
| | 1,200 | 1,220 | 46.60 | 44.10 | 41.70 | 39.30 | 37.10 | 34.80 | 32.50 | 30.20 | 28.00 | 25.70 | 23.40 |
| | 1,220 | 1,240 | 47.80 | 45.40 | 42.90 | 40.50 | 38.20 | 36.00 | 33.70 | 31.40 | 29.20 | 26.90 | 24.60 |
| | 1,240 | 1,260 | 49.10 | 46.70 | 44.20 | 41.80 | 39.40 | 37.10 | 34.90 | 32.60 | 30.30 | 28.10 | 25.80 |
| | 1,260 | 1,280 | 50.40 | 47.90 | 45.50 | 43.00 | 40.60 | 38.30 | 36.10 | 33.80 | 31.50 | 29.20 | 27.00 |
| 1,280 | 1,300 | 51.60 | 49.20 | 46.70 | 44.30 | 41.90 | 39.50 | 37.20 | 35.00 | 32.70 | 30.40 | 28.20 | |
| \$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 | \$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 | 0.00 | | | | | | | | | | |
| 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 | \$0.00 | | | |
| 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 | \$0.00 | | |
| 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 | \$0.00 | |
| 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 | \$0.00 |
| 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 | 27.20 | 24.90 | 22.70 | 20.70 | 18.60 | 16.90 | 15.20 | 13.40 | 11.90 | 10.30 | 8.80 |
| 920 | 940 | 28.40 | 26.10 | 23.80 | 21.70 | 19.70 | 17.80 | 16.10 | 14.30 | 12.70 | 11.10 | 9.60 |
| 940 | 960 | 29.50 | 27.30 | 25.00 | 22.80 | 20.70 | 18.70 | 17.00 | 15.20 | 13.50 | 11.90 | 10.40 |
| 960 | 980 | 30.70 | 28.50 | 26.20 | 23.90 | 21.80 | 19.80 | 17.90 | 16.10 | 14.40 | 12.70 | 11.20 |
| 980 | 1,000 | 31.90 | 29.60 | 27.40 | 25.10 | 22.80 | 20.80 | 18.80 | 17.00 | 15.30 | 13.60 | 12.00 |
| 1,000 | 1,020 | 33.10 | 30.80 | 28.50 | 26.30 | 24.00 | 21.90 | 19.80 | 17.90 | 16.20 | 14.50 | 12.80 |
| 1,020 | 1,040 | 34.30 | 32.00 | 29.70 | 27.50 | 25.20 | 22.90 | 20.90 | 18.90 | 17.10 | 15.40 | 13.60 |
| 1,040 | 1,060 | 35.40 | 33.20 | 30.90 | 28.60 | 26.40 | 24.10 | 21.90 | 19.90 | 18.00 | 16.30 | 14.50 |
| 1,060 | 1,080 | 36.60 | 34.40 | 32.10 | 29.80 | 27.50 | 25.30 | 23.00 | 21.00 | 19.00 | 17.20 | 15.40 |
| 1,080 | 1,100 | 37.80 | 35.50 | 33.30 | 31.00 | 28.70 | 26.50 | 24.20 | 22.00 | 20.00 | 18.10 | 16.30 |
| 1,100 | 1,120 | 39.00 | 36.70 | 34.40 | 32.20 | 29.90 | 27.60 | 25.40 | 23.10 | 21.10 | 19.00 | 17.20 |
| 1,120 | 1,140 | 40.10 | 37.90 | 35.60 | 33.40 | 31.10 | 28.80 | 26.50 | 24.30 | 22.10 | 20.10 | 18.10 |
| 1,140 | 1,160 | 41.40 | 39.10 | 36.80 | 34.50 | 32.30 | 30.00 | 27.70 | 25.50 | 23.20 | 21.10 | 19.10 |
| 1,160 | 1,180 | 42.70 | 40.20 | 38.00 | 35.70 | 33.40 | 31.20 | 28.90 | 26.60 | 24.40 | 22.20 | 20.20 |
| 1,180 | 1,200 | 43.90 | 41.50 | 39.20 | 36.90 | 34.60 | 32.40 | 30.10 | 27.80 | 25.60 | 23.30 | 21.20 |
| 1,200 | 1,220 | 45.20 | 42.80 | 40.30 | 38.10 | 35.80 | 33.50 | 31.30 | 29.00 | 26.70 | 24.50 | 22.30 |
| 1,220 | 1,240 | 46.50 | 44.00 | 41.60 | 39.30 | 37.00 | 34.70 | 32.40 | 30.20 | 27.90 | 25.60 | 23.40 |
| 1,240 | 1,260 | 47.70 | 45.30 | 42.90 | 40.40 | 38.20 | 35.90 | 33.60 | 31.40 | 29.10 | 26.80 | 24.60 |
| 1,260 | 1,280 | 49.00 | 46.60 | 44.10 | 41.70 | 39.30 | 37.10 | 34.80 | 32.50 | 30.30 | 28.00 | 25.70 |
| 1,280 | 1,300 | 50.30 | 47.80 | 45.40 | 43.00 | 40.50 | 38.30 | 36.00 | 33.70 | 31.50 | 29.20 | 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 | \$0.00 | | | | | | | | | |
| | 100 | 200 | 0.00 | | | | | | | | | |
| | 200 | 230 | 0.00 | | | | | | | | | |
| Table III | 230 | 240 | 0.00 | | | | | | | | | |
| | 240 | 250 | 0.00 | | | | | | | | | |
| | 250 | 260 | 0.00 | | | | | | | | | |
| NY STATE | 260 | 270 | 0.00 | | | | | | | | | |
| | 270 | 280 | 0.00 | | | | | | | | | |
| | 280 | 290 | 0.00 | | | | | | | | | |
| Income Tax | 290 | 300 | 0.00 | | | | | | | | | |
| | 300 | 320 | 0.10 | | | | | | | | | |
| | 320 | 340 | 0.90 | | | | | | | | | |
| SINGLE | 340 | 360 | 1.70 | \$0.00 | | | | | | | | |
| | 360 | 380 | 2.50 | 0.80 | | | | | | | | |
| | 380 | 400 | 3.30 | 1.60 | \$0.00 | | | | | | | |
| SEMIMONTHLY | 400 | 420 | 4.10 | 2.40 | 0.70 | | | | | | | |
| | 420 | 440 | 4.90 | 3.20 | 1.50 | \$0.00 | | | | | | |
| | 440 | 460 | 5.70 | 4.00 | 2.30 | 0.70 | | | | | | |
| Payroll Period | 460 | 480 | 6.50 | 4.80 | 3.10 | 1.50 | \$0.00 | | | | | |
| | 480 | 500 | 7.30 | 5.60 | 3.90 | 2.30 | 0.60 | | | | | |
| | 500 | 520 | 8.10 | 6.40 | 4.70 | 3.10 | 1.40 | | | | | |
| | 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 |
| | 740 | 760 | 18.10 | 16.20 | 14.40 | 12.70 | 11.00 | 9.30 | 7.70 | 6.00 | 4.30 | 2.70 |
| | 760 | 780 | 19.00 | 17.10 | 15.30 | 13.50 | 11.80 | 10.10 | 8.50 | 6.80 | 5.10 | 3.50 |
| | 780 | 800 | 19.90 | 18.00 | 16.20 | 14.30 | 12.60 | 10.90 | 9.30 | 7.60 | 5.90 | 4.30 |
| | 800 | 820 | 20.90 | 18.90 | 17.10 | 15.20 | 13.40 | 11.70 | 10.10 | 8.40 | 6.70 | 5.10 |
| | 820 | 840 | 22.00 | 19.80 | 18.00 | 16.10 | 14.20 | 12.50 | 10.90 | 9.20 | 7.50 | 5.90 |
| | 840 | 860 | 23.00 | 20.80 | 18.90 | 17.00 | 15.10 | 13.30 | 11.70 | 10.00 | 8.30 | 6.70 |
| | 860 | 880 | 24.10 | 21.90 | 19.80 | 17.90 | 16.00 | 14.10 | 12.50 | 10.80 | 9.10 | 7.50 |
| | 880 | 900 | 25.10 | 22.90 | 20.70 | 18.80 | 16.90 | 15.00 | 13.30 | 11.60 | 9.90 | 8.30 |
| | 900 | 920 | 26.30 | 24.00 | 21.80 | 19.70 | 17.80 | 15.90 | 14.10 | 12.40 | 10.70 | 9.10 |
| | 920 | 940 | 27.50 | 25.00 | 22.80 | 20.60 | 18.70 | 16.80 | 15.00 | 13.20 | 11.50 | 9.90 |
| | 940 | 960 | 28.70 | 26.20 | 23.90 | 21.70 | 19.60 | 17.70 | 15.90 | 14.00 | 12.30 | 10.70 |
| | 960 | 980 | 29.90 | 27.40 | 24.90 | 22.70 | 20.60 | 18.60 | 16.80 | 14.90 | 13.10 | 11.50 |
| | 980 | 1,000 | 31.00 | 28.60 | 26.10 | 23.80 | 21.60 | 19.50 | 17.70 | 15.80 | 13.90 | 12.30 |
| | 1,000 | 1,020 | 32.20 | 29.80 | 27.30 | 24.80 | 22.70 | 20.50 | 18.60 | 16.70 | 14.80 | 13.10 |
| | 1,020 | 1,040 | 33.40 | 30.90 | 28.50 | 26.00 | 23.70 | 21.50 | 19.50 | 17.60 | 15.70 | 13.90 |
| | 1,040 | 1,060 | 34.60 | 32.10 | 29.70 | 27.20 | 24.80 | 22.60 | 20.40 | 18.50 | 16.60 | 14.70 |
| | 1,060 | 1,080 | 35.80 | 33.30 | 30.90 | 28.40 | 25.90 | 23.60 | 21.40 | 19.40 | 17.50 | 15.60 |
| | 1,080 | 1,100 | 36.90 | 34.50 | 32.00 | 29.60 | 27.10 | 24.70 | 22.50 | 20.30 | 18.40 | 16.50 |
| | 1,100 | 1,120 | 38.10 | 35.70 | 33.20 | 30.80 | 28.30 | 25.80 | 23.50 | 21.30 | 19.30 | 17.40 |
| | 1,120 | 1,140 | 39.30 | 36.80 | 34.40 | 31.90 | 29.50 | 27.00 | 24.60 | 22.40 | 20.20 | 18.30 |
| | 1,140 | 1,160 | 40.50 | 38.00 | 35.60 | 33.10 | 30.70 | 28.20 | 25.70 | 23.40 | 21.30 | 19.20 |
| | 1,160 | 1,180 | 41.70 | 39.20 | 36.80 | 34.30 | 31.80 | 29.40 | 26.90 | 24.50 | 22.30 | 20.10 |
| | 1,180 | 1,200 | 42.80 | 40.40 | 37.90 | 35.50 | 33.00 | 30.60 | 28.10 | 25.60 | 23.40 | 21.20 |
| | 1,200 | 1,220 | 44.00 | 41.60 | 39.10 | 36.70 | 34.20 | 31.70 | 29.30 | 26.80 | 24.40 | 22.20 |
| | 1,220 | 1,240 | 45.30 | 42.70 | 40.30 | 37.80 | 35.40 | 32.90 | 30.50 | 28.00 | 25.50 | 23.30 |
| | 1,240 | 1,260 | 46.60 | 43.90 | 41.50 | 39.00 | 36.60 | 34.10 | 31.60 | 29.20 | 26.70 | 24.30 |
| | 1,260 | 1,280 | 47.80 | 45.20 | 42.70 | 40.20 | 37.70 | 35.30 | 32.80 | 30.40 | 27.90 | 25.40 |
| | 1,280 | 1,300 | 49.10 | 46.50 | 43.80 | 41.40 | 38.90 | 36.50 | 34.00 | 31.50 | 29.10 | 26.60 |
| | 1,300 | 1,320 | 50.40 | 47.70 | 45.10 | 42.60 | 40.10 | 37.60 | 35.20 | 32.70 | 30.30 | 27.80 |
| | 1,320 | 1,340 | 51.60 | 49.00 | 46.40 | 43.70 | 41.30 | 38.80 | 36.40 | 33.90 | 31.40 | 29.00 |
| | 1,340 | 1,360 | 52.90 | 50.30 | 47.60 | 45.00 | 42.50 | 40.00 | 37.50 | 35.10 | 32.60 | 30.20 |
| \$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 | \$0.00 | | | | | | | | | | |
| 200 | 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 | 0.00 | | | | | | | | | | |
| 340 | 360 | 0.80 | | | | | | | | | | |
| 360 | 380 | 1.60 | \$0.00 | | | | | | | | | |
| 380 | 400 | 2.40 | 0.70 | | | | | | | | | |
| 400 | 420 | 3.20 | 1.50 | \$0.00 | | | | | | | | |
| 420 | 440 | 4.00 | 2.30 | 0.60 | | | | | | | | |
| 440 | 460 | 4.80 | 3.10 | 1.40 | \$0.00 | | | | | | | |
| 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 | 26.20 | 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 | 26.10 | 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 | 30.90 | 28.40 | 26.00 | 23.60 | 21.50 | 19.40 | 17.50 | 15.60 | 13.80 | 12.20 | 10.50 |
| 1,020 | 1,040 | 32.10 | 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 | 30.80 | 28.30 | 25.90 | 23.60 | 21.40 | 19.30 | 17.40 | 15.60 | 13.80 | 12.10 |
| 1,060 | 1,080 | 34.40 | 32.00 | 29.50 | 27.00 | 24.60 | 22.40 | 20.20 | 18.30 | 16.50 | 14.60 | 12.90 |
| 1,080 | 1,100 | 35.60 | 33.10 | 30.70 | 28.20 | 25.80 | 23.50 | 21.30 | 19.20 | 17.40 | 15.50 | 13.70 |
| 1,100 | 1,120 | 36.80 | 34.30 | 31.90 | 29.40 | 26.90 | 24.50 | 22.30 | 20.10 | 18.30 | 16.40 | 14.50 |
| 1,120 | 1,140 | 38.00 | 35.50 | 33.00 | 30.60 | 28.10 | 25.70 | 23.40 | 21.20 | 19.20 | 17.30 | 15.40 |
| 1,140 | 1,160 | 39.10 | 36.70 | 34.20 | 31.80 | 29.30 | 26.80 | 24.40 | 22.20 | 20.10 | 18.20 | 16.30 |
| 1,160 | 1,180 | 40.30 | 37.90 | 35.40 | 32.90 | 30.50 | 28.00 | 25.60 | 23.30 | 21.10 | 19.10 | 17.20 |
| 1,180 | 1,200 | 41.50 | 39.00 | 36.60 | 34.10 | 31.70 | 29.20 | 26.70 | 24.30 | 22.20 | 20.00 | 18.10 |
| 1,200 | 1,220 | 42.70 | 40.20 | 37.80 | 35.30 | 32.80 | 30.40 | 27.90 | 25.50 | 23.20 | 21.00 | 19.00 |
| 1,220 | 1,240 | 43.90 | 41.40 | 38.90 | 36.50 | 34.00 | 31.60 | 29.10 | 26.60 | 24.30 | 22.10 | 19.90 |
| 1,240 | 1,260 | 45.10 | 42.60 | 40.10 | 37.70 | 35.20 | 32.70 | 30.30 | 27.80 | 25.40 | 23.10 | 20.90 |
| 1,260 | 1,280 | 46.40 | 43.80 | 41.30 | 38.80 | 36.40 | 33.90 | 31.50 | 29.00 | 26.50 | 24.20 | 22.00 |
| 1,280 | 1,300 | 47.70 | 45.00 | 42.50 | 40.00 | 37.60 | 35.10 | 32.60 | 30.20 | 27.70 | 25.30 | 23.00 |
| 1,300 | 1,320 | 48.90 | 46.30 | 43.70 | 41.20 | 38.70 | 36.30 | 33.80 | 31.40 | 28.90 | 26.50 | 24.10 |
| 1,320 | 1,340 | 50.20 | 47.60 | 44.90 | 42.40 | 39.90 | 37.50 | 35.00 | 32.50 | 30.10 | 27.60 | 25.20 |
| 1,340 | 1,360 | 51.50 | 48.80 | 46.20 | 43.50 | 41.10 | 38.60 | 36.20 | 33.70 | 31.30 | 28.80 | 26.40 |
| \$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 | \$0.00 | | | | | | | | | |
| | 200 | 400 | 0.00 | | | | | | | | | |
| | 400 | 460 | 0.00 | | | | | | | | | |
| Table IV | 460 | 480 | 0.00 | | | | | | | | | |
| | 480 | 500 | 0.00 | | | | | | | | | |
| | 500 | 520 | 0.00 | | | | | | | | | |
| NY STATE | 520 | 540 | 0.00 | | | | | | | | | |
| | 540 | 560 | 0.00 | | | | | | | | | |
| | 560 | 580 | 0.00 | | | | | | | | | |
| Income Tax | 580 | 600 | 0.00 | | | | | | | | | |
| | 600 | 640 | 0.10 | | | | | | | | | |
| | 640 | 680 | 1.70 | | | | | | | | | |
| SINGLE | 680 | 720 | 3.30 | \$0.00 | | | | | | | | |
| | 720 | 760 | 4.90 | 1.60 | | | | | | | | |
| | 760 | 800 | 6.50 | 3.20 | \$0.00 | | | | | | | |
| MONTHLY | 800 | 840 | 8.10 | 4.80 | 1.50 | | | | | | | |
| | 840 | 880 | 9.70 | 6.40 | 3.10 | \$0.00 | | | | | | |
| | 880 | 920 | 11.30 | 8.00 | 4.70 | 1.30 | | | | | | |
| Payroll Period | 920 | 960 | 12.90 | 9.60 | 6.30 | 2.90 | \$0.00 | | | | | |
| | 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 | | | | | |
| | 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 | | | | |
| | 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 | | | |
| | 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 | | |
| | 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 | |
| | 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 |
| | 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 |
| | 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 |
| | 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 |
| | 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 |
| | 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 | 52.70 | 47.90 | 43.60 | 39.40 | 35.60 | 31.90 | 28.10 | 24.80 | 21.50 | 18.10 |
| | 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 | 57.40 | 52.50 | 47.80 | 43.40 | 39.20 | 35.50 | 31.70 | 28.00 | 24.70 | 21.30 |
| | 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 | 62.10 | 57.20 | 52.30 | 47.60 | 43.20 | 39.10 | 35.30 | 31.60 | 27.90 | 24.50 |
| | 2,000 | 2,040 | 64.50 | 59.50 | 54.60 | 49.70 | 45.30 | 40.90 | 37.10 | 33.40 | 29.60 | 26.10 |
| | 2,040 | 2,080 | 66.80 | 61.90 | 57.00 | 52.10 | 47.40 | 43.00 | 38.90 | 35.20 | 31.40 | 27.70 |
| | 2,080 | 2,120 | 69.20 | 64.30 | 59.30 | 54.40 | 49.50 | 45.10 | 40.80 | 37.00 | 33.20 | 29.50 |
| | 2,120 | 2,160 | 71.50 | 66.60 | 61.70 | 56.80 | 51.90 | 47.20 | 42.90 | 38.80 | 35.00 | 31.30 |
| | 2,160 | 2,200 | 73.90 | 69.00 | 64.10 | 59.10 | 54.20 | 49.30 | 45.00 | 40.60 | 36.80 | 33.10 |
| | 2,200 | 2,240 | 76.30 | 71.30 | 66.40 | 61.50 | 56.60 | 51.70 | 47.10 | 42.70 | 38.60 | 34.90 |
| | 2,240 | 2,280 | 78.60 | 73.70 | 68.80 | 63.90 | 58.90 | 54.00 | 49.20 | 44.80 | 40.40 | 36.70 |
| | 2,280 | 2,320 | 81.00 | 76.10 | 71.10 | 66.20 | 61.30 | 56.40 | 51.50 | 46.90 | 42.50 | 38.50 |
| | 2,320 | 2,360 | 83.30 | 78.40 | 73.50 | 68.60 | 63.70 | 58.80 | 53.80 | 49.00 | 44.60 | 40.30 |
| | 2,360 | 2,400 | 85.70 | 80.80 | 75.90 | 70.90 | 66.00 | 61.10 | 56.20 | 51.30 | 46.70 | 42.30 |
| | 2,400 | 2,440 | 88.10 | 83.10 | 78.20 | 73.30 | 68.40 | 63.50 | 58.60 | 53.60 | 48.80 | 44.40 |
| | 2,440 | 2,480 | 90.60 | 85.50 | 80.60 | 75.70 | 70.70 | 65.80 | 60.90 | 56.00 | 51.10 | 46.50 |
| | 2,480 | 2,520 | 93.20 | 87.90 | 82.90 | 78.00 | 73.10 | 68.20 | 63.30 | 58.40 | 53.40 | 48.60 |
| | 2,520 | 2,560 | 95.70 | 90.40 | 85.30 | 80.40 | 75.50 | 70.60 | 65.60 | 60.70 | 55.80 | 50.90 |
| | 2,560 | 2,600 | 98.20 | 93.00 | 87.70 | 82.70 | 77.80 | 72.90 | 68.00 | 63.10 | 58.20 | 53.20 |
| | 2,600 | 2,640 | 100.80 | 95.50 | 90.20 | 85.10 | 80.20 | 75.30 | 70.40 | 65.40 | 60.50 | 55.60 |
| | 2,640 | 2,680 | 103.30 | 98.00 | 92.70 | 87.50 | 82.50 | 77.60 | 72.70 | 67.80 | 62.90 | 58.00 |
| | 2,680 | 2,720 | 105.80 | 100.50 | 95.30 | 90.00 | 84.90 | 80.00 | 75.10 | 70.20 | 65.20 | 60.30 |
| \$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 | \$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 | 0.00 | | | | | | | | | | |
| 680 | 720 | 1.50 | | | | | | | | | | |
| 720 | 760 | 3.10 | \$0.00 | | | | | | | | | |
| 760 | 800 | 4.70 | 1.40 | | | | | | | | | |
| 800 | 840 | 6.30 | 3.00 | \$0.00 | | | | | | | | |
| 840 | 880 | 7.90 | 4.60 | 1.20 | | | | | | | | |
| 880 | 920 | 9.50 | 6.20 | 2.80 | \$0.00 | | | | | | | |
| 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 | 30.30 | 27.00 | 23.60 | 20.30 | 17.00 | 13.60 | 10.30 | 7.00 | 3.60 | \$0.30 | |
| 1,440 | 1,480 | 31.90 | 28.60 | 25.20 | 21.90 | 18.60 | 15.20 | 11.90 | 8.60 | 5.20 | 1.90 | |
| 1,480 | 1,520 | 33.50 | 30.20 | 26.80 | 23.50 | 20.20 | 16.80 | 13.50 | 10.20 | 6.80 | 3.50 | \$0.20 |
| 1,520 | 1,560 | 35.10 | 31.80 | 28.40 | 25.10 | 21.80 | 18.40 | 15.10 | 11.80 | 8.40 | 5.10 | 1.80 |
| 1,560 | 1,600 | 36.70 | 33.40 | 30.00 | 26.70 | 23.40 | 20.00 | 16.70 | 13.40 | 10.00 | 6.70 | 3.40 |
| 1,600 | 1,640 | 38.30 | 35.00 | 32.00 | 28.30 | 25.00 | 21.60 | 18.30 | 15.00 | 11.60 | 8.30 | 5.00 |
| 1,640 | 1,680 | 39.90 | 36.60 | 33.60 | 30.10 | 26.60 | 23.20 | 19.90 | 16.60 | 13.20 | 9.90 | 6.60 |
| 1,680 | 1,720 | 41.50 | 38.20 | 35.20 | 31.70 | 28.20 | 24.80 | 21.50 | 18.20 | 14.80 | 11.50 | 8.20 |
| 1,720 | 1,760 | 43.10 | 39.80 | 36.80 | 33.30 | 29.80 | 26.40 | 23.10 | 19.80 | 16.40 | 13.10 | 9.80 |
| 1,760 | 1,800 | 44.70 | 41.40 | 38.40 | 34.90 | 31.40 | 28.00 | 24.70 | 21.40 | 18.00 | 14.70 | 11.40 |
| 1,800 | 1,840 | 46.30 | 43.00 | 40.00 | 36.50 | 33.00 | 29.60 | 26.30 | 23.00 | 19.60 | 16.30 | 13.00 |
| 1,840 | 1,880 | 47.90 | 44.60 | 41.60 | 38.10 | 34.60 | 31.20 | 27.90 | 24.60 | 21.20 | 17.90 | 14.60 |
| 1,880 | 1,920 | 49.50 | 46.20 | 43.20 | 40.10 | 36.70 | 32.80 | 29.50 | 26.20 | 22.80 | 19.50 | 16.20 |
| 1,920 | 1,960 | 51.10 | 47.80 | 44.80 | 42.10 | 38.30 | 34.40 | 31.10 | 27.80 | 24.40 | 21.10 | 17.80 |
| 1,960 | 2,000 | 52.70 | 49.40 | 46.40 | 44.10 | 40.40 | 37.00 | 32.70 | 29.40 | 26.00 | 22.70 | 19.40 |
| 2,000 | 2,040 | 54.30 | 51.00 | 48.00 | 46.10 | 42.50 | 38.60 | 34.30 | 31.00 | 27.60 | 24.30 | 21.00 |
| 2,040 | 2,080 | 55.90 | 52.60 | 49.60 | 47.70 | 44.10 | 40.20 | 36.80 | 33.10 | 29.30 | 25.90 | 22.60 |
| 2,080 | 2,120 | 57.50 | 54.20 | 51.20 | 49.30 | 45.70 | 41.80 | 38.40 | 34.70 | 30.90 | 27.50 | 24.20 |
| 2,120 | 2,160 | 59.10 | 55.80 | 52.80 | 50.90 | 47.30 | 43.40 | 40.00 | 36.30 | 32.50 | 29.10 | 25.80 |
| 2,160 | 2,200 | 60.70 | 57.40 | 54.40 | 52.50 | 48.90 | 45.00 | 41.60 | 37.90 | 34.10 | 30.70 | 27.40 |
| 2,200 | 2,240 | 62.30 | 59.00 | 56.00 | 54.10 | 50.50 | 46.60 | 43.20 | 39.50 | 35.70 | 32.30 | 29.00 |
| 2,240 | 2,280 | 63.90 | 60.60 | 57.60 | 55.70 | 52.10 | 48.20 | 44.80 | 41.10 | 38.30 | 34.90 | 30.60 |
| 2,280 | 2,320 | 65.50 | 62.20 | 59.20 | 57.30 | 53.70 | 49.80 | 46.40 | 42.70 | 39.90 | 36.50 | 32.20 |
| 2,320 | 2,360 | 67.10 | 63.80 | 60.80 | 58.90 | 55.30 | 51.40 | 48.00 | 44.30 | 41.50 | 38.10 | 33.80 |
| 2,360 | 2,400 | 68.70 | 65.40 | 62.40 | 60.50 | 56.90 | 53.00 | 49.60 | 45.90 | 43.10 | 40.00 | 36.20 |
| 2,400 | 2,440 | 70.30 | 67.00 | 64.00 | 62.10 | 58.50 | 54.60 | 51.20 | 47.50 | 44.70 | 41.80 | 38.00 |
| 2,440 | 2,480 | 71.90 | 68.60 | 65.60 | 63.70 | 60.10 | 56.20 | 52.80 | 49.10 | 46.30 | 43.40 | 39.80 |
| 2,480 | 2,520 | 73.50 | 70.20 | 67.20 | 65.30 | 61.70 | 57.80 | 54.40 | 50.70 | 47.90 | 45.00 | 41.60 |
| 2,520 | 2,560 | 75.10 | 71.80 | 68.80 | 66.90 | 63.30 | 59.40 | 56.00 | 52.30 | 49.50 | 46.60 | 43.40 |
| 2,560 | 2,600 | 76.70 | 73.40 | 70.40 | 68.50 | 64.90 | 61.00 | 57.60 | 53.90 | 50.10 | 48.20 | 45.20 |
| 2,600 | 2,640 | 78.30 | 75.00 | 72.00 | 70.10 | 66.50 | 62.60 | 59.20 | 55.70 | 51.70 | 49.80 | 47.00 |
| 2,640 | 2,680 | 79.90 | 76.60 | 73.60 | 71.70 | 68.10 | 64.20 | 60.80 | 57.30 | 53.30 | 51.40 | 48.80 |
| 2,680 | 2,720 | 81.50 | 78.20 | 75.20 | 73.30 | 69.70 | 65.80 | 62.40 | 58.90 | 54.90 | 53.00 | 50.60 |
| \$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 | \$0.00 | | | | | | | | | | |
| | 25 | 28 | 0.00 | | | | | | | | | | |
| | 28 | 29 | 0.00 | | | | | | | | | | |
| Table V | 29 | 30 | 0.00 | | | | | | | | | | |
| | 30 | 31 | 0.10 | | | | | | | | | | |
| | 31 | 32 | 0.10 | | | | | | | | | | |
| NY STATE | 32 | 33 | 0.20 | | | | | | | | | | |
| | 33 | 34 | 0.20 | \$0.00 | | | | | | | | | |
| | 34 | 35 | 0.20 | 0.10 | | | | | | | | | |
| Income Tax | 35 | 36 | 0.30 | 0.10 | | | | | | | | | |
| | 36 | 37 | 0.30 | 0.20 | | | | | | | | | |
| | 37 | 38 | 0.40 | 0.20 | \$0.10 | | | | | | | | |
| SINGLE | 38 | 39 | 0.40 | 0.20 | 0.10 | | | | | | | | |
| | 39 | 40 | 0.40 | 0.30 | 0.10 | | | | | | | | |
| | 40 | 41 | 0.50 | 0.30 | 0.20 | | | | | | | | |
| DAILY | 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 | | | | | | | |
| Payroll Period | 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 | | | | | | |
| | 48 | 49 | 0.80 | 0.60 | 0.50 | 0.30 | 0.20 | \$0.00 | | | | | |
| | 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 | 2.90 | 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 | 2.80 | 2.50 | 2.30 | 2.10 | 1.90 | 1.70 | 1.50 | 1.40 |
| | 102 | 104 | 3.60 | 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 | 3.60 | 3.30 | 3.10 | 2.90 | 2.70 | 2.40 | 2.20 | 2.00 | 1.80 | 1.60 |
| | 108 | 110 | 3.90 | 3.70 | 3.50 | 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 | 4.30 | 4.00 | 3.80 | 3.60 | 3.40 | 3.10 | 2.90 | 2.70 | 2.40 | 2.20 | 2.00 |
| | 116 | 118 | 4.40 | 4.20 | 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 | 4.70 | 4.40 | 4.20 | 3.90 | 3.70 | 3.50 | 3.30 | 3.00 | 2.80 | 2.60 | 2.30 |
| | 122 | 124 | 4.80 | 4.50 | 4.30 | 4.10 | 3.80 | 3.60 | 3.40 | 3.10 | 2.90 | 2.70 | 2.50 |
| | 124 | 126 | 4.90 | 4.70 | 4.40 | 4.20 | 3.90 | 3.70 | 3.50 | 3.30 | 3.00 | 2.80 | 2.60 |
| | 126 | 128 | 5.00 | 4.80 | 4.50 | 4.30 | 4.10 | 3.80 | 3.60 | 3.40 | 3.20 | 2.90 | 2.70 |
| | 128 | 130 | 5.20 | 4.90 | 4.70 | 4.40 | 4.20 | 4.00 | 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 | \$0.00 | | | | | | | | | | |
| 27 | 28 | 0.00 | | | | | | | | | | |
| 28 | 29 | 0.00 | | | | | | | | | | |
| 29 | 30 | 0.00 | | | | | | | | | | |
| 30 | 31 | 0.00 | | | | | | | | | | |
| 31 | 32 | 0.00 | | | | | | | | | | |
| 32 | 33 | 0.10 | | | | | | | | | | |
| 33 | 34 | 0.10 | | | | | | | | | | |
| 34 | 35 | 0.20 | | | | | | | | | | |
| 35 | 36 | 0.20 | \$0.00 | | | | | | | | | |
| 36 | 37 | 0.20 | 0.10 | | | | | | | | | |
| 37 | 38 | 0.30 | 0.10 | | | | | | | | | |
| 38 | 39 | 0.30 | 0.20 | | | | | | | | | |
| 39 | 40 | 0.40 | 0.20 | \$0.00 | | | | | | | | |
| 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 | \$0.00 | | | | | | |
| 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 | \$0.00 | | | | | |
| 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 | 3.00 | 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 | 2.90 | 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 | 3.60 | 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 | 3.50 | 3.20 | 3.00 | 2.80 | 2.50 | 2.30 | 2.10 | 1.90 |
| 116 | 118 | 4.30 | 4.00 | 3.80 | 3.60 | 3.30 | 3.10 | 2.90 | 2.70 | 2.40 | 2.20 | 2.00 |
| 118 | 120 | 4.40 | 4.20 | 3.90 | 3.70 | 3.50 | 3.20 | 3.00 | 2.80 | 2.60 | 2.30 | 2.10 |
| 120 | 122 | 4.50 | 4.30 | 4.00 | 3.80 | 3.60 | 3.40 | 3.10 | 2.90 | 2.70 | 2.40 | 2.20 |
| 122 | 124 | 4.60 | 4.40 | 4.20 | 3.90 | 3.70 | 3.50 | 3.20 | 3.00 | 2.80 | 2.60 | 2.30 |
| 124 | 126 | 4.80 | 4.50 | 4.30 | 4.00 | 3.80 | 3.60 | 3.40 | 3.10 | 2.90 | 2.70 | 2.50 |
| 126 | 128 | 4.90 | 4.70 | 4.40 | 4.20 | 3.90 | 3.70 | 3.50 | 3.30 | 3.00 | 2.80 | 2.60 |
| 128 | 130 | 5.00 | 4.80 | 4.50 | 4.30 | 4.10 | 3.80 | 3.60 | 3.40 | 3.10 | 2.90 | 2.70 |

Method I

Table V

NY STATE

Income Tax

MARRIED

DAILY

Payroll Period

\$130 & OVER

Use Method II, "Exact Calculation Method," on pages 18 and 19.

New York State Special Tables for Deduction and Exemption Allowances

Applicable to Method II, Exact Calculation Method
for New York State; see pages 16 through 19

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 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 \$4,050* 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 | \$11.75 |
| Weekly | 58.65 |
| Biweekly | 117.30 |
| Semimonthly | 127.10 |
| Monthly | 254.20 |
| Quarterly | 762.50 |
| Semiannual | 1,525.00 |
| Annual | 3,050.00 |

* The adjustments in Table D are based on the 2017 federal exemption amount of \$4,050. 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 —

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.

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 + \$1,589.92 (from Column 5, line 11) = \$3,575.63. 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 8) = \$165.00. 4. \$165.00 x .0808 (from Column 4, line 8) = \$13.33. 5. \$13.33 + \$278.17 (from Column 5, line 8) = \$291.50. 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 .0707 (from Column 4, line 9) = \$7.62. 5. \$7.62 + \$41.22 (from Column 5, line 9) = \$48.84. 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 |  |  |  | Column 3 | Column 4 | Column 5 |
| 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 | 412 | 267 | 0.0590 | 11.54 |
| 5 | 412 | 1,551 | 412 | 0.0633 | 20.04 |
| 6 | 1,551 | 1,862 | 1,551 | 0.0657 | 92.17 |
| 7 | 1,862 | 2,070 | 1,862 | 0.0758 | 112.58 |
| 8 | 2,070 | 3,032 | 2,070 | 0.0808 | 128.38 |
| 9 | 3,032 | 4,142 | 3,032 | 0.0707 | 206.08 |
| 10 | 4,142 | 5,104 | 4,142 | 0.0856 | 284.60 |
| 11 | 5,104 | 20,722 | 5,104 | 0.0735 | 366.90 |
| 12 | 20,722 | 21,684 | 20,722 | 0.5208 | 1,514.85 |
| 13 | 21,684 | ..... | 21,684 | 0.0962 | 2,015.62 |

| 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 |  |  |  | Column 3 | Column 4 | Column 5 |
| 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 | 1,783 | 1,158 | 0.0590 | 50.00 |
| 5 | 1,783 | 6,721 | 1,783 | 0.0633 | 86.83 |
| 6 | 6,721 | 8,067 | 6,721 | 0.0657 | 399.42 |
| 7 | 8,067 | 8,971 | 8,067 | 0.0758 | 487.83 |
| 8 | 8,971 | 13,138 | 8,971 | 0.0808 | 556.33 |
| 9 | 13,138 | 17,950 | 13,138 | 0.0707 | 893.00 |
| 10 | 17,950 | 22,117 | 17,950 | 0.0856 | 1,233.25 |
| 11 | 22,117 | 89,796 | 22,117 | 0.0735 | 1,589.92 |
| 12 | 89,796 | 93,963 | 89,796 | 0.5208 | 6,564.33 |
| 13 | 93,963 | ..... | 93,963 | 0.0962 | 8,734.33 |

| 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 |  |  |  | Column 3 | Column 4 | Column 5 |
| 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 | 823 | 535 | 0.0590 | 23.08 |
| 5 | 823 | 3,102 | 823 | 0.0633 | 40.08 |
| 6 | 3,102 | 3,723 | 3,102 | 0.0657 | 184.35 |
| 7 | 3,723 | 4,140 | 3,723 | 0.0758 | 225.15 |
| 8 | 4,140 | 6,063 | 4,140 | 0.0808 | 256.77 |
| 9 | 6,063 | 8,285 | 6,063 | 0.0707 | 412.15 |
| 10 | 8,285 | 10,208 | 8,285 | 0.0856 | 569.19 |
| 11 | 10,208 | 41,444 | 10,208 | 0.0735 | 733.81 |
| 12 | 41,444 | 43,367 | 41,444 | 0.5208 | 3,029.69 |
| 13 | 43,367 | ..... | 43,367 | 0.0962 | 4,031.23 |

| 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 |  |  |  | Column 3 | Column 4 | Column 5 |
| 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 | 82 | 53 | 0.0590 | 2.31 |
| 5 | 82 | 310 | 82 | 0.0633 | 4.01 |
| 6 | 310 | 372 | 310 | 0.0657 | 18.43 |
| 7 | 372 | 414 | 372 | 0.0758 | 22.52 |
| 8 | 414 | 606 | 414 | 0.0808 | 25.68 |
| 9 | 606 | 828 | 606 | 0.0707 | 41.22 |
| 10 | 828 | 1,021 | 828 | 0.0856 | 56.92 |
| 11 | 1,021 | 4,144 | 1,021 | 0.0735 | 73.38 |
| 12 | 4,144 | 4,337 | 4,144 | 0.5208 | 302.97 |
| 13 | 4,337 | ..... | 4,337 | 0.0962 | 403.12 |

| 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 |  |  |  | Column 3 | Column 4 | Column 5 |
| 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 | 892 | 579 | 0.0590 | 25.00 |
| 5 | 892 | 3,360 | 892 | 0.0633 | 43.42 |
| 6 | 3,360 | 4,033 | 3,360 | 0.0657 | 199.71 |
| 7 | 4,033 | 4,485 | 4,033 | 0.0758 | 243.92 |
| 8 | 4,485 | 6,569 | 4,485 | 0.0808 | 278.17 |
| 9 | 6,569 | 8,975 | 6,569 | 0.0707 | 446.50 |
| 10 | 8,975 | 11,058 | 8,975 | 0.0856 | 616.63 |
| 11 | 11,058 | 44,898 | 11,058 | 0.0735 | 794.96 |
| 12 | 44,898 | 46,981 | 44,898 | 0.5208 | 3,282.17 |
| 13 | 46,981 | ..... | 46,981 | 0.0962 | 4,367.17 |

| 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 |  |  |  | Column 3 | Column 4 | Column 5 |
| 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 | 21,400 | 13,900 | 0.0590 | 600.00 |
| 5 | 21,400 | 80,650 | 21,400 | 0.0633 | 1,042.00 |
| 6 | 80,650 | 96,800 | 80,650 | 0.0657 | 4,793.00 |
| 7 | 96,800 | 107,650 | 96,800 | 0.0758 | 5,854.00 |
| 8 | 107,650 | 157,650 | 107,650 | 0.0808 | 6,676.00 |
| 9 | 157,650 | 215,400 | 157,650 | 0.0707 | 10,716.00 |
| 10 | 215,400 | 265,400 | 215,400 | 0.0856 | 14,799.00 |
| 11 | 265,400 | 1,077,550 | 265,400 | 0.0735 | 19,079.00 |
| 12 | 1,077,550 | 1,127,550 | 1,077,550 | 0.5208 | 78,772.00 |
| 13 | 1,127,550 | ..... | 1,127,550 | 0.0962 | 104,812.00 |

Note: The marginal tax rate of 52.08% on Line 12 of these tables is due to the recapture of the benefits of lower rates below 8.82% over this income range.

**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.

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 \text{ 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 \times .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 \text{ 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 12) = \$17,987.60. 4. $\\$17,987.60 \times .0735$ (from Column 4, line 12) = \$1,322.09. 5. $\\$1,322.09 + \\$2,297.75$ (from Column 5, line 12) = \$3,619.84. 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 \text{ 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 8) = \$58.80. 4. $\\$58.80 \times .0833$ (from Column 4, line 8) = \$4.90. 5. $\\$4.90 + \\279.29 (from Column 5, line 8) = \$284.19. 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 \text{ 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 \times .0785$ (from Column 4, line 9) = \$8.30. 5. $\\$8.30 + \\41.80 (from Column 5, line 9) = \$50.10. 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 | 412 | 267 | 0.0590 | 11.54 |
| 5 | 412 | 1,551 | 412 | 0.0633 | 20.04 |
| 6 | 1,551 | 1,862 | 1,551 | 0.0657 | 92.17 |
| 7 | 1,862 | 2,070 | 1,862 | 0.0783 | 112.58 |
| 8 | 2,070 | 3,032 | 2,070 | 0.0833 | 128.90 |
| 9 | 3,032 | 4,068 | 3,032 | 0.0785 | 209.00 |
| 10 | 4,068 | 6,215 | 4,068 | 0.0707 | 290.37 |
| 11 | 6,215 | 7,177 | 6,215 | 0.0916 | 442.17 |
| 12 | 7,177 | 20,722 | 7,177 | 0.0735 | 530.25 |
| 13 | 20,722 | 41,449 | 20,722 | 0.0765 | 1,525.83 |
| 14 | 41,449 | 42,411 | 41,449 | 0.9454 | 3,111.42 |
| 15 | 42,411 | ..... | 42,411 | 0.0962 | 4,020.46 |

| 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 | 1,783 | 1,158 | 0.0590 | 50.00 |
| 5 | 1,783 | 6,721 | 1,783 | 0.0633 | 86.83 |
| 6 | 6,721 | 8,067 | 6,721 | 0.0657 | 399.42 |
| 7 | 8,067 | 8,971 | 8,067 | 0.0783 | 487.83 |
| 8 | 8,971 | 13,138 | 8,971 | 0.0833 | 558.58 |
| 9 | 13,138 | 17,629 | 13,138 | 0.0785 | 905.67 |
| 10 | 17,629 | 26,933 | 17,629 | 0.0707 | 1,258.25 |
| 11 | 26,933 | 31,100 | 26,933 | 0.0916 | 1,916.08 |
| 12 | 31,100 | 89,796 | 31,100 | 0.0735 | 2,297.75 |
| 13 | 89,796 | 179,613 | 89,796 | 0.0765 | 6,611.92 |
| 14 | 179,613 | 183,779 | 179,613 | 0.9454 | 13,482.83 |
| 15 | 183,779 | ..... | 183,779 | 0.0962 | 17,422.00 |

| 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 | 823 | 535 | 0.0590 | 23.08 |
| 5 | 823 | 3,102 | 823 | 0.0633 | 40.08 |
| 6 | 3,102 | 3,723 | 3,102 | 0.0657 | 184.35 |
| 7 | 3,723 | 4,140 | 3,723 | 0.0783 | 225.15 |
| 8 | 4,140 | 6,063 | 4,140 | 0.0833 | 257.81 |
| 9 | 6,063 | 8,137 | 6,063 | 0.0785 | 418.00 |
| 10 | 8,137 | 12,431 | 8,137 | 0.0707 | 580.73 |
| 11 | 12,431 | 14,354 | 12,431 | 0.0916 | 884.35 |
| 12 | 14,354 | 41,444 | 14,354 | 0.0735 | 1,060.50 |
| 13 | 41,444 | 82,898 | 41,444 | 0.0765 | 3,051.65 |
| 14 | 82,898 | 84,821 | 82,898 | 0.9454 | 6,222.85 |
| 15 | 84,821 | ..... | 84,821 | 0.0962 | 8,040.92 |

| 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 | 82 | 53 | 0.0590 | 2.31 |
| 5 | 82 | 310 | 82 | 0.0633 | 4.01 |
| 6 | 310 | 372 | 310 | 0.0657 | 18.43 |
| 7 | 372 | 414 | 372 | 0.0783 | 22.52 |
| 8 | 414 | 606 | 414 | 0.0833 | 25.78 |
| 9 | 606 | 814 | 606 | 0.0785 | 41.80 |
| 10 | 814 | 1,243 | 814 | 0.0707 | 58.07 |
| 11 | 1,243 | 1,435 | 1,243 | 0.0916 | 88.43 |
| 12 | 1,435 | 4,144 | 1,435 | 0.0735 | 106.05 |
| 13 | 4,144 | 8,290 | 4,144 | 0.0765 | 305.17 |
| 14 | 8,290 | 8,482 | 8,290 | 0.9454 | 622.28 |
| 15 | 8,482 | ..... | 8,482 | 0.0962 | 804.09 |

| 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 | 892 | 579 | 0.0590 | 25.00 |
| 5 | 892 | 3,360 | 892 | 0.0633 | 43.42 |
| 6 | 3,360 | 4,033 | 3,360 | 0.0657 | 199.71 |
| 7 | 4,033 | 4,485 | 4,033 | 0.0783 | 243.92 |
| 8 | 4,485 | 6,569 | 4,485 | 0.0833 | 279.29 |
| 9 | 6,569 | 8,815 | 6,569 | 0.0785 | 452.83 |
| 10 | 8,815 | 13,467 | 8,815 | 0.0707 | 629.13 |
| 11 | 13,467 | 15,550 | 13,467 | 0.0916 | 958.04 |
| 12 | 15,550 | 44,898 | 15,550 | 0.0735 | 1,148.88 |
| 13 | 44,898 | 89,806 | 44,898 | 0.0765 | 3,305.96 |
| 14 | 89,806 | 91,890 | 89,806 | 0.9454 | 6,741.42 |
| 15 | 91,890 | ..... | 91,890 | 0.0962 | 8,711.00 |

| 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 | 21,400 | 13,900 | 0.0590 | 600.00 |
| 5 | 21,400 | 80,650 | 21,400 | 0.0633 | 1,042.00 |
| 6 | 80,650 | 96,800 | 80,650 | 0.0657 | 4,793.00 |
| 7 | 96,800 | 107,650 | 96,800 | 0.0783 | 5,854.00 |
| 8 | 107,650 | 157,650 | 107,650 | 0.0833 | 6,703.00 |
| 9 | 157,650 | 211,550 | 157,650 | 0.0785 | 10,868.00 |
| 10 | 211,550 | 323,200 | 211,550 | 0.0707 | 15,099.00 |
| 11 | 323,200 | 373,200 | 323,200 | 0.0916 | 22,993.00 |
| 12 | 373,200 | 1,077,550 | 373,200 | 0.0735 | 27,573.00 |
| 13 | 1,077,550 | 2,155,350 | 1,077,550 | 0.0765 | 79,343.00 |
| 14 | 2,155,350 | 2,205,350 | 2,155,350 | 0.9454 | 161,794.00 |
| 15 | 2,205,350 | ..... | 2,205,350 | 0.0962 | 209,064.00 |

Note: The marginal tax rate of 94.54% on Line 14 of these tables is due to the recapture of the benefits of lower rates below 8.82% over this income range.

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 | 11.76 |
| 22 | 0.88 | 72 | 2.88 | 122 | 4.88 | 172 | 6.92 | 222 | 9.17 | 272 | 11.82 |
| 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 | 12.17 |
| 29 | 1.16 | 79 | 3.16 | 129 | 5.16 | 179 | 7.24 | 229 | 9.52 | 279 | 12.23 |
| 30 | 1.20 | 80 | 3.20 | 130 | 5.20 | 180 | 7.28 | 230 | 9.57 | 280 | 12.29 |
| 31 | 1.24 | 81 | 3.24 | 131 | 5.24 | 181 | 7.33 | 231 | 9.62 | 281 | 12.35 |
| 32 | 1.28 | 82 | 3.28 | 132 | 5.28 | 182 | 7.37 | 232 | 9.68 | 282 | 12.41 |
| 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 | 12.52 |
| 35 | 1.40 | 85 | 3.40 | 135 | 5.40 | 185 | 7.51 | 235 | 9.83 | 285 | 12.58 |
| 36 | 1.44 | 86 | 3.44 | 136 | 5.44 | 186 | 7.55 | 236 | 9.89 | 286 | 12.64 |
| 37 | 1.48 | 87 | 3.48 | 137 | 5.48 | 187 | 7.60 | 237 | 9.94 | 287 | 12.70 |
| 38 | 1.52 | 88 | 3.52 | 138 | 5.52 | 188 | 7.64 | 238 | 9.99 | 288 | 12.76 |
| 39 | 1.56 | 89 | 3.56 | 139 | 5.56 | 189 | 7.69 | 239 | 10.04 | 289 | 12.82 |
| 40 | 1.60 | 90 | 3.60 | 140 | 5.60 | 190 | 7.73 | 240 | 10.10 | 290 | 12.88 |
| 41 | 1.64 | 91 | 3.64 | 141 | 5.64 | 191 | 7.78 | 241 | 10.15 | 291 | 12.94 |
| 42 | 1.68 | 92 | 3.68 | 142 | 5.68 | 192 | 7.82 | 242 | 10.20 | 292 | 13.00 |
| 43 | 1.72 | 93 | 3.72 | 143 | 5.72 | 193 | 7.87 | 243 | 10.25 | 293 | 13.05 |
| 44 | 1.76 | 94 | 3.76 | 144 | 5.76 | 194 | 7.91 | 244 | 10.31 | 294 | 13.11 |
| 45 | 1.80 | 95 | 3.80 | 145 | 5.80 | 195 | 7.96 | 245 | 10.36 | 295 | 13.17 |
| 46 | 1.84 | 96 | 3.84 | 146 | 5.84 | 196 | 8.00 | 246 | 10.41 | 296 | 13.23 |
| 47 | 1.88 | 97 | 3.88 | 147 | 5.88 | 197 | 8.05 | 247 | 10.46 | 297 | 13.29 |
| 48 | 1.92 | 98 | 3.92 | 148 | 5.92 | 198 | 8.09 | 248 | 10.52 | 298 | 13.35 |
| 49 | 1.96 | 99 | 3.96 | 149 | 5.96 | 199 | 8.14 | 249 | 10.57 | 299 | 13.41 |
| 50 | 2.00 | 100 | 4.00 | 150 | 6.00 | 200 | 8.18 | 250 | 10.62 | 300 | 13.47 |

(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 | \$13.53 | 351 | \$16.48 | 401 | \$19.43 | 451 | \$22.54 | 501 | \$25.70 | 551 | \$28.87 |
| 302 | 13.59 | 352 | 16.54 | 402 | 19.49 | 452 | 22.60 | 502 | 25.76 | 552 | 28.93 |
| 303 | 13.64 | 353 | 16.59 | 403 | 19.54 | 453 | 22.66 | 503 | 25.83 | 553 | 28.99 |
| 304 | 13.70 | 354 | 16.65 | 404 | 19.60 | 454 | 22.73 | 504 | 25.89 | 554 | 29.06 |
| 305 | 13.76 | 355 | 16.71 | 405 | 19.66 | 455 | 22.79 | 505 | 25.95 | 555 | 29.12 |
| 306 | 13.82 | 356 | 16.77 | 406 | 19.72 | 456 | 22.85 | 506 | 26.02 | 556 | 29.18 |
| 307 | 13.88 | 357 | 16.83 | 407 | 19.78 | 457 | 22.92 | 507 | 26.08 | 557 | 29.25 |
| 308 | 13.94 | 358 | 16.89 | 408 | 19.84 | 458 | 22.98 | 508 | 26.14 | 558 | 29.31 |
| 309 | 14.00 | 359 | 16.95 | 409 | 19.90 | 459 | 23.04 | 509 | 26.21 | 559 | 29.37 |
| 310 | 14.06 | 360 | 17.01 | 410 | 19.96 | 460 | 23.11 | 510 | 26.27 | 560 | 29.44 |
| 311 | 14.12 | 361 | 17.07 | 411 | 20.02 | 461 | 23.17 | 511 | 26.33 | 561 | 29.50 |
| 312 | 14.18 | 362 | 17.13 | 412 | 20.07 | 462 | 23.23 | 512 | 26.40 | 562 | 29.56 |
| 313 | 14.23 | 363 | 17.18 | 413 | 20.13 | 463 | 23.30 | 513 | 26.46 | 563 | 29.63 |
| 314 | 14.29 | 364 | 17.24 | 414 | 20.19 | 464 | 23.36 | 514 | 26.52 | 564 | 29.69 |
| 315 | 14.35 | 365 | 17.30 | 415 | 20.26 | 465 | 23.42 | 515 | 26.59 | 565 | 29.75 |
| 316 | 14.41 | 366 | 17.36 | 416 | 20.32 | 466 | 23.49 | 516 | 26.65 | 566 | 29.82 |
| 317 | 14.47 | 367 | 17.42 | 417 | 20.38 | 467 | 23.55 | 517 | 26.71 | 567 | 29.88 |
| 318 | 14.53 | 368 | 17.48 | 418 | 20.45 | 468 | 23.61 | 518 | 26.78 | 568 | 29.94 |
| 319 | 14.59 | 369 | 17.54 | 419 | 20.51 | 469 | 23.68 | 519 | 26.84 | 569 | 30.01 |
| 320 | 14.65 | 370 | 17.60 | 420 | 20.57 | 470 | 23.74 | 520 | 26.90 | 570 | 30.07 |
| 321 | 14.71 | 371 | 17.66 | 421 | 20.64 | 471 | 23.80 | 521 | 26.97 | 571 | 30.13 |
| 322 | 14.77 | 372 | 17.72 | 422 | 20.70 | 472 | 23.87 | 522 | 27.03 | 572 | 30.20 |
| 323 | 14.82 | 373 | 17.77 | 423 | 20.76 | 473 | 23.93 | 523 | 27.09 | 573 | 30.26 |
| 324 | 14.88 | 374 | 17.83 | 424 | 20.83 | 474 | 23.99 | 524 | 27.16 | 574 | 30.32 |
| 325 | 14.94 | 375 | 17.89 | 425 | 20.89 | 475 | 24.06 | 525 | 27.22 | 575 | 30.39 |
| 326 | 15.00 | 376 | 17.95 | 426 | 20.95 | 476 | 24.12 | 526 | 27.28 | 576 | 30.45 |
| 327 | 15.06 | 377 | 18.01 | 427 | 21.02 | 477 | 24.18 | 527 | 27.35 | 577 | 30.51 |
| 328 | 15.12 | 378 | 18.07 | 428 | 21.08 | 478 | 24.25 | 528 | 27.41 | 578 | 30.58 |
| 329 | 15.18 | 379 | 18.13 | 429 | 21.14 | 479 | 24.31 | 529 | 27.47 | 579 | 30.64 |
| 330 | 15.24 | 380 | 18.19 | 430 | 21.21 | 480 | 24.37 | 530 | 27.54 | 580 | 30.70 |
| 331 | 15.30 | 381 | 18.25 | 431 | 21.27 | 481 | 24.44 | 531 | 27.60 | 581 | 30.77 |
| 332 | 15.36 | 382 | 18.31 | 432 | 21.33 | 482 | 24.50 | 532 | 27.66 | 582 | 30.83 |
| 333 | 15.41 | 383 | 18.36 | 433 | 21.40 | 483 | 24.56 | 533 | 27.73 | 583 | 30.89 |
| 334 | 15.47 | 384 | 18.42 | 434 | 21.46 | 484 | 24.63 | 534 | 27.79 | 584 | 30.96 |
| 335 | 15.53 | 385 | 18.48 | 435 | 21.52 | 485 | 24.69 | 535 | 27.85 | 585 | 31.02 |
| 336 | 15.59 | 386 | 18.54 | 436 | 21.59 | 486 | 24.75 | 536 | 27.92 | 586 | 31.08 |
| 337 | 15.65 | 387 | 18.60 | 437 | 21.65 | 487 | 24.82 | 537 | 27.98 | 587 | 31.15 |
| 338 | 15.71 | 388 | 18.66 | 438 | 21.71 | 488 | 24.88 | 538 | 28.04 | 588 | 31.21 |
| 339 | 15.77 | 389 | 18.72 | 439 | 21.78 | 489 | 24.94 | 539 | 28.11 | 589 | 31.27 |
| 340 | 15.83 | 390 | 18.78 | 440 | 21.84 | 490 | 25.01 | 540 | 28.17 | 590 | 31.34 |
| 341 | 15.89 | 391 | 18.84 | 441 | 21.90 | 491 | 25.07 | 541 | 28.23 | 591 | 31.40 |
| 342 | 15.95 | 392 | 18.90 | 442 | 21.97 | 492 | 25.13 | 542 | 28.30 | 592 | 31.46 |
| 343 | 16.00 | 393 | 18.95 | 443 | 22.03 | 493 | 25.19 | 543 | 28.36 | 593 | 31.52 |
| 344 | 16.06 | 394 | 19.01 | 444 | 22.09 | 494 | 25.26 | 544 | 28.42 | 594 | 31.59 |
| 345 | 16.12 | 395 | 19.07 | 445 | 22.16 | 495 | 25.32 | 545 | 28.49 | 595 | 31.65 |
| 346 | 16.18 | 396 | 19.13 | 446 | 22.22 | 496 | 25.38 | 546 | 28.55 | 596 | 31.71 |
| 347 | 16.24 | 397 | 19.19 | 447 | 22.28 | 497 | 25.45 | 547 | 28.61 | 597 | 31.78 |
| 348 | 16.30 | 398 | 19.25 | 448 | 22.35 | 498 | 25.51 | 548 | 28.68 | 598 | 31.84 |
| 349 | 16.36 | 399 | 19.31 | 449 | 22.41 | 499 | 25.57 | 549 | 28.74 | 599 | 31.90 |
| 350 | 16.42 | 400 | 19.37 | 450 | 22.47 | 500 | 25.64 | 550 | 28.80 | 600 | 31.97 |

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 = \$66.10
- (4) $\$66.10 \times 3 = \198.30

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.