



# Yonkers Withholding Tax Tables and Methods

Effective January 1, 2021

The information presented is current as of the publication's print date. Visit our website at [www.tax.ny.gov](http://www.tax.ny.gov) for up-to-date information.

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### Need help?



Visit our website at [www.tax.ny.gov](http://www.tax.ny.gov)

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

#### Telephone assistance

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

## Important information

### Changes for 2021

The 2021 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). Accordingly, effective for payrolls made on or after January 1, 2021, employers must use the revised withholding tax tables and methods in this publication to compute the amount of Yonkers resident personal income taxes to be withheld from employees.

The Yonkers nonresident earnings tax rate has not changed.

### Form IT-2104 – Employee’s Withholding Allowance Certificate

Employers should encourage employees who completed a Form IT-2104 prior to January 1, 2021, using the worksheet to compute withholding allowances, or the charts in Part 5 or Part 6 to compute an additional dollar amount of Yonkers resident withholding, to complete a 2021 Form IT-2104 to verify if the number of withholding allowances or additional dollar amount claimed is correct for tax year 2021. Starting in tax year 2019, there are additional allowances for taxpayers claiming the Article 24 employee credit.

### Visit our website (at [www.tax.ny.gov](http://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, 2021

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

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

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

Yonkers Resident .....	1.61135% (.0161135)
Yonkers Nonresident .....	0.50% (.0050)
  - b. Add the supplemental and regular wages for the most recent payroll period this year. Then figure the income tax withholding as if the total were a single payment. Subtract the tax already withheld from the regular wages. Withhold the remaining tax from the supplemental wages.
- If you did not withhold income tax from the employee’s regular wages, use method **b**.

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

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
Method I	\$0	\$100										
	100	105										
Table I	105	110										
	110	115										
	115	120										
Yonkers	120	125										
	125	130										
	130	135										
RESIDENT	135	140										
	140	145										
	145	150	\$0.05									
Income Tax	150	160	0.10									
	160	170	0.15									
	170	180	0.20	\$0.10								
Surcharge	180	190	0.30	0.15	\$0.05							
	190	200	0.35	0.20	0.10							
	200	210	0.40	0.30	0.15	\$0.05						
SINGLE	210	220	0.50	0.35	0.25	0.10						
	220	230	0.55	0.45	0.30	0.15	\$0.05					
	230	240	0.60	0.50	0.35	0.25	0.10					
WEEKLY	240	250	0.70	0.55	0.45	0.30	0.15	\$0.05				
	250	260	0.75	0.65	0.50	0.35	0.25	0.10				
	260	270	0.80	0.70	0.55	0.45	0.30	0.20	\$0.05			
Payroll Period	270	280	0.90	0.75	0.65	0.50	0.35	0.25	0.10			
	280	290	0.95	0.85	0.70	0.55	0.45	0.30	0.20	\$0.05		
	290	300	1.00	0.90	0.75	0.65	0.50	0.40	0.25	0.10		
	300	310	1.10	0.95	0.85	0.70	0.55	0.45	0.30	0.20	\$0.05	
	310	320	1.15	1.05	0.90	0.75	0.65	0.50	0.40	0.25	0.15	
	320	330	1.25	1.10	0.95	0.85	0.70	0.60	0.45	0.30	0.20	\$0.05
	330	340	1.30	1.15	1.05	0.90	0.80	0.65	0.50	0.40	0.25	0.15
	340	350	1.40	1.25	1.10	0.95	0.85	0.70	0.60	0.45	0.35	0.20
	350	360	1.45	1.30	1.20	1.05	0.90	0.80	0.65	0.50	0.40	0.25
	360	370	1.55	1.40	1.25	1.10	1.00	0.85	0.70	0.60	0.45	0.35
	370	380	1.65	1.45	1.35	1.20	1.05	0.90	0.80	0.65	0.55	0.40
	380	390	1.70	1.55	1.40	1.25	1.10	1.00	0.85	0.70	0.60	0.45
	390	400	1.80	1.65	1.50	1.35	1.20	1.05	0.90	0.80	0.65	0.55
	400	410	1.90	1.70	1.55	1.40	1.25	1.10	1.00	0.85	0.75	0.60
	410	420	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.80	0.65
	420	430	2.10	1.90	1.75	1.55	1.40	1.25	1.10	1.00	0.85	0.75
	430	440	2.20	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.80
	440	450	2.30	2.10	1.90	1.75	1.55	1.40	1.25	1.15	1.00	0.85
	450	460	2.40	2.20	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.95
	460	470	2.50	2.30	2.10	1.90	1.75	1.55	1.45	1.30	1.15	1.00
	470	480	2.60	2.40	2.20	2.00	1.85	1.65	1.50	1.35	1.20	1.05
	480	490	2.70	2.50	2.30	2.10	1.90	1.75	1.60	1.45	1.30	1.15
	490	500	2.80	2.60	2.40	2.20	2.00	1.85	1.65	1.50	1.35	1.20
	500	510	2.90	2.70	2.50	2.30	2.10	1.90	1.75	1.60	1.45	1.30
	510	520	2.95	2.80	2.60	2.40	2.20	2.00	1.85	1.65	1.50	1.35
	520	530	3.05	2.90	2.70	2.50	2.30	2.10	1.95	1.75	1.60	1.45
	530	540	3.15	3.00	2.80	2.60	2.40	2.20	2.05	1.85	1.70	1.50
	540	550	3.25	3.10	2.90	2.70	2.50	2.30	2.15	1.95	1.75	1.60
	550	560	3.35	3.20	3.00	2.80	2.60	2.40	2.25	2.05	1.85	1.70
	560	570	3.45	3.30	3.10	2.90	2.70	2.50	2.35	2.15	1.95	1.80
	570	580	3.55	3.40	3.20	3.00	2.80	2.60	2.45	2.25	2.05	1.85
	580	590	3.65	3.50	3.30	3.10	2.90	2.70	2.55	2.35	2.15	1.95
	590	600	3.75	3.60	3.40	3.20	3.00	2.80	2.60	2.45	2.25	2.05
	600	610	3.85	3.70	3.50	3.30	3.10	2.90	2.70	2.55	2.35	2.15
	610	620	3.95	3.80	3.60	3.40	3.20	3.00	2.80	2.65	2.45	2.25
	620	630	4.05	3.90	3.70	3.50	3.30	3.10	2.90	2.75	2.55	2.35
	630	640	4.15	4.00	3.80	3.60	3.40	3.20	3.00	2.85	2.65	2.45
	640	650	4.25	4.10	3.90	3.70	3.50	3.30	3.10	2.95	2.75	2.55
	650	660	4.35	4.20	4.00	3.80	3.60	3.40	3.20	3.05	2.85	2.65
<b>\$650 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 16 and 17.										

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$100											
100	105											
105	110											
110	115											
115	120											
120	125											
125	130											
130	135											
135	140											
140	145											
145	150											
150	160											
160	170	\$0.10										
170	180	0.15										
180	190	0.20	\$0.10									
190	200	0.30	0.15									
200	210	0.35	0.20	\$0.10								
210	220	0.40	0.30	0.15	\$0.05							
220	230	0.50	0.35	0.25	0.10							
230	240	0.55	0.40	0.30	0.15	\$0.05						
240	250	0.60	0.50	0.35	0.25	0.10						
250	260	0.70	0.55	0.45	0.30	0.15	\$0.05					
260	270	0.75	0.60	0.50	0.35	0.25	0.10					
270	280	0.80	0.70	0.55	0.45	0.30	0.15	\$0.05				
280	290	0.90	0.75	0.65	0.50	0.35	0.25	0.10				
290	300	0.95	0.80	0.70	0.55	0.45	0.30	0.20	\$0.05			
300	310	1.00	0.90	0.75	0.65	0.50	0.35	0.25	0.10			
310	320	1.10	0.95	0.85	0.70	0.55	0.45	0.30	0.20	\$0.05		
320	330	1.15	1.00	0.90	0.75	0.65	0.50	0.40	0.25	0.10		
330	340	1.25	1.10	0.95	0.85	0.70	0.60	0.45	0.30	0.20	\$0.05	
340	350	1.30	1.15	1.05	0.90	0.75	0.65	0.50	0.40	0.25	0.15	
350	360	1.40	1.25	1.10	0.95	0.85	0.70	0.60	0.45	0.30	0.20	\$0.05
360	370	1.45	1.30	1.15	1.05	0.90	0.80	0.65	0.50	0.40	0.25	0.15
370	380	1.55	1.40	1.25	1.10	0.95	0.85	0.70	0.60	0.45	0.35	0.20
380	390	1.60	1.45	1.30	1.20	1.05	0.90	0.80	0.65	0.50	0.40	0.25
390	400	1.70	1.55	1.40	1.25	1.10	1.00	0.85	0.70	0.60	0.45	0.35
400	410	1.80	1.65	1.45	1.35	1.20	1.05	0.90	0.80	0.65	0.55	0.40
410	420	1.90	1.70	1.55	1.40	1.25	1.10	1.00	0.85	0.75	0.60	0.45
420	430	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.90	0.80	0.65	0.55
430	440	2.10	1.90	1.70	1.55	1.40	1.25	1.10	1.00	0.85	0.75	0.60
440	450	2.20	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.80	0.65
450	460	2.30	2.10	1.90	1.75	1.55	1.40	1.25	1.15	1.00	0.85	0.75
460	470	2.40	2.20	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.80
470	480	2.45	2.30	2.10	1.90	1.75	1.55	1.40	1.30	1.15	1.00	0.85
480	490	2.55	2.40	2.20	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.95
490	500	2.65	2.50	2.30	2.10	1.90	1.75	1.55	1.45	1.30	1.15	1.00
500	510	2.75	2.60	2.40	2.20	2.00	1.85	1.65	1.50	1.35	1.20	1.05
510	520	2.85	2.70	2.50	2.30	2.10	1.90	1.75	1.60	1.45	1.30	1.15
520	530	2.95	2.80	2.60	2.40	2.20	2.00	1.85	1.65	1.50	1.35	1.20
530	540	3.05	2.90	2.70	2.50	2.30	2.10	1.95	1.75	1.60	1.45	1.30
540	550	3.15	3.00	2.80	2.60	2.40	2.20	2.05	1.85	1.70	1.50	1.35
550	560	3.25	3.05	2.90	2.70	2.50	2.30	2.10	1.95	1.75	1.60	1.45
560	570	3.35	3.15	3.00	2.80	2.60	2.40	2.20	2.05	1.85	1.70	1.50
570	580	3.45	3.25	3.10	2.90	2.70	2.50	2.30	2.15	1.95	1.75	1.60
580	590	3.55	3.35	3.20	3.00	2.80	2.60	2.40	2.25	2.05	1.85	1.70
590	600	3.65	3.45	3.30	3.10	2.90	2.70	2.50	2.35	2.15	1.95	1.80
600	610	3.75	3.55	3.40	3.20	3.00	2.80	2.60	2.45	2.25	2.05	1.85
610	620	3.85	3.65	3.50	3.30	3.10	2.90	2.70	2.55	2.35	2.15	1.95
620	630	3.95	3.75	3.60	3.40	3.20	3.00	2.80	2.65	2.45	2.25	2.05
630	640	4.05	3.85	3.70	3.50	3.30	3.10	2.90	2.75	2.55	2.35	2.15
640	650	4.15	3.95	3.80	3.60	3.40	3.20	3.00	2.80	2.65	2.45	2.25
<b>\$650 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I

Table I

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

WEEKLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
Method I	\$0	\$200										
	200	210										
Table II	210	220										
	220	230										
	230	240										
Yonkers	240	250										
	250	260										
	260	270										
RESIDENT	270	280										
	280	290										
	290	300	\$0.05									
Income Tax	300	320	0.15									
	320	340	0.30	\$0.05								
	340	360	0.45	0.20								
Surcharge	360	380	0.55	0.30	\$0.05							
	380	400	0.70	0.45	0.20							
	400	420	0.85	0.60	0.30	\$0.05						
SINGLE	420	440	0.95	0.70	0.45	0.20						
	440	460	1.10	0.85	0.60	0.35	\$0.10					
	460	480	1.25	1.00	0.75	0.45	0.20					
BIWEEKLY	480	500	1.40	1.10	0.85	0.60	0.35	\$0.10				
	500	520	1.50	1.25	1.00	0.75	0.50	0.20				
	520	540	1.65	1.40	1.15	0.85	0.60	0.35	\$0.10			
Payroll Period	540	560	1.80	1.50	1.25	1.00	0.75	0.50	0.25			
	560	580	1.90	1.65	1.40	1.15	0.90	0.60	0.35	\$0.10		
	580	600	2.05	1.80	1.55	1.25	1.00	0.75	0.50	0.25		
	600	620	2.20	1.90	1.65	1.40	1.15	0.90	0.65	0.40	\$0.10	
	620	640	2.35	2.05	1.80	1.55	1.30	1.05	0.75	0.50	0.25	
	640	660	2.50	2.20	1.95	1.70	1.40	1.15	0.90	0.65	0.40	\$0.15
	660	680	2.65	2.35	2.05	1.80	1.55	1.30	1.05	0.80	0.50	0.25
	680	700	2.80	2.50	2.20	1.95	1.70	1.45	1.15	0.90	0.65	0.40
	700	720	2.95	2.65	2.35	2.10	1.80	1.55	1.30	1.05	0.80	0.55
	720	740	3.10	2.80	2.50	2.20	1.95	1.70	1.45	1.20	0.90	0.65
	740	760	3.25	2.95	2.65	2.35	2.10	1.85	1.55	1.30	1.05	0.80
	760	780	3.45	3.10	2.80	2.50	2.25	1.95	1.70	1.45	1.20	0.95
	780	800	3.60	3.25	2.95	2.65	2.40	2.10	1.85	1.60	1.30	1.05
	800	820	3.80	3.45	3.10	2.80	2.55	2.25	1.95	1.70	1.45	1.20
	820	840	3.95	3.60	3.30	2.95	2.70	2.40	2.10	1.85	1.60	1.35
	840	860	4.15	3.80	3.45	3.10	2.85	2.55	2.25	2.00	1.75	1.45
	860	880	4.35	4.00	3.65	3.30	3.00	2.70	2.40	2.10	1.85	1.60
	880	900	4.55	4.20	3.80	3.45	3.15	2.85	2.55	2.25	2.00	1.75
	900	920	4.75	4.40	4.00	3.65	3.30	3.00	2.70	2.40	2.15	1.85
	920	940	4.95	4.60	4.20	3.80	3.50	3.15	2.85	2.55	2.25	2.00
	940	960	5.15	4.80	4.40	4.00	3.65	3.30	3.00	2.70	2.40	2.15
	960	980	5.35	5.00	4.60	4.20	3.85	3.50	3.15	2.85	2.55	2.30
	980	1,000	5.55	5.15	4.80	4.40	4.05	3.65	3.35	3.00	2.70	2.45
	1,000	1,020	5.75	5.35	5.00	4.60	4.25	3.85	3.50	3.15	2.85	2.60
	1,020	1,040	5.95	5.55	5.20	4.80	4.45	4.05	3.70	3.35	3.05	2.75
	1,040	1,060	6.15	5.75	5.40	5.00	4.65	4.25	3.85	3.50	3.20	2.90
	1,060	1,080	6.35	5.95	5.60	5.20	4.80	4.45	4.05	3.70	3.35	3.05
	1,080	1,100	6.55	6.15	5.80	5.40	5.00	4.65	4.25	3.90	3.55	3.20
	1,100	1,120	6.75	6.35	6.00	5.60	5.20	4.85	4.45	4.10	3.70	3.40
	1,120	1,140	6.95	6.55	6.20	5.80	5.40	5.05	4.65	4.30	3.90	3.55
	1,140	1,160	7.15	6.75	6.35	6.00	5.60	5.25	4.85	4.45	4.10	3.75
	1,160	1,180	7.35	6.95	6.55	6.20	5.80	5.45	5.05	4.65	4.30	3.90
	1,180	1,200	7.55	7.15	6.75	6.40	6.00	5.65	5.25	4.85	4.50	4.10
	1,200	1,220	7.75	7.35	6.95	6.60	6.20	5.85	5.45	5.05	4.70	4.30
	1,220	1,240	7.95	7.55	7.15	6.80	6.40	6.00	5.65	5.25	4.90	4.50
	1,240	1,260	8.15	7.75	7.35	7.00	6.60	6.20	5.85	5.45	5.10	4.70
	1,260	1,280	8.35	7.95	7.55	7.20	6.80	6.40	6.05	5.65	5.30	4.90
	1,280	1,300	8.55	8.15	7.75	7.40	7.00	6.60	6.25	5.85	5.50	5.10
	1,300	1,300	8.55	8.15	7.75	7.40	7.00	6.60	6.25	5.85	5.50	5.10

**\$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	\$200											
200	210											
210	220											
220	230											
230	240											
240	250											
250	260											
260	270											
270	280											
280	290											
290	300											
300	320	\$0.05										
320	340	0.15										
340	360	0.30	\$0.05									
360	380	0.45	0.15									
380	400	0.55	0.30	\$0.05								
400	420	0.70	0.45	0.20								
420	440	0.85	0.55	0.30	\$0.05							
440	460	0.95	0.70	0.45	0.20							
460	480	1.10	0.85	0.60	0.35	\$0.05						
480	500	1.25	1.00	0.70	0.45	0.20						
500	520	1.35	1.10	0.85	0.60	0.35	\$0.10					
520	540	1.50	1.25	1.00	0.75	0.45	0.20					
540	560	1.65	1.40	1.10	0.85	0.60	0.35	\$0.10				
560	580	1.75	1.50	1.25	1.00	0.75	0.50	0.20				
580	600	1.90	1.65	1.40	1.15	0.85	0.60	0.35	\$0.10			
600	620	2.05	1.80	1.50	1.25	1.00	0.75	0.50	0.25			
620	640	2.15	1.90	1.65	1.40	1.15	0.90	0.65	0.35	\$0.10		
640	660	2.30	2.05	1.80	1.55	1.30	1.00	0.75	0.50	0.25		
660	680	2.45	2.20	1.90	1.65	1.40	1.15	0.90	0.65	0.40	\$0.10	
680	700	2.60	2.35	2.05	1.80	1.55	1.30	1.05	0.75	0.50	0.25	
700	720	2.75	2.50	2.20	1.95	1.70	1.40	1.15	0.90	0.65	0.40	\$0.15
720	740	2.90	2.65	2.35	2.05	1.80	1.55	1.30	1.05	0.80	0.50	0.25
740	760	3.05	2.80	2.50	2.20	1.95	1.70	1.45	1.15	0.90	0.65	0.40
760	780	3.25	2.95	2.65	2.35	2.10	1.80	1.55	1.30	1.05	0.80	0.55
780	800	3.40	3.10	2.80	2.50	2.20	1.95	1.70	1.45	1.20	0.95	0.65
800	820	3.60	3.25	2.95	2.65	2.35	2.10	1.85	1.55	1.30	1.05	0.80
820	840	3.75	3.45	3.10	2.80	2.50	2.25	1.95	1.70	1.45	1.20	0.95
840	860	3.95	3.60	3.25	2.95	2.65	2.40	2.10	1.85	1.60	1.35	1.05
860	880	4.15	3.80	3.45	3.10	2.80	2.55	2.25	2.00	1.70	1.45	1.20
880	900	4.35	4.00	3.60	3.30	2.95	2.70	2.40	2.10	1.85	1.60	1.35
900	920	4.55	4.15	3.80	3.45	3.10	2.85	2.55	2.25	2.00	1.75	1.45
920	940	4.75	4.35	4.00	3.65	3.30	3.00	2.70	2.40	2.10	1.85	1.60
940	960	4.95	4.55	4.20	3.80	3.45	3.15	2.85	2.55	2.25	2.00	1.75
960	980	5.15	4.75	4.40	4.00	3.65	3.30	3.00	2.70	2.40	2.15	1.85
980	1,000	5.35	4.95	4.60	4.20	3.80	3.50	3.15	2.85	2.55	2.25	2.00
1,000	1,020	5.55	5.15	4.80	4.40	4.00	3.65	3.30	3.00	2.70	2.45	2.15
1,020	1,040	5.75	5.35	5.00	4.60	4.20	3.85	3.50	3.15	2.85	2.60	2.30
1,040	1,060	5.95	5.55	5.20	4.80	4.40	4.05	3.70	3.35	3.00	2.75	2.45
1,060	1,080	6.15	5.75	5.35	5.00	4.60	4.25	3.85	3.50	3.20	2.90	2.60
1,080	1,100	6.35	5.95	5.55	5.20	4.80	4.45	4.05	3.70	3.35	3.05	2.75
1,100	1,120	6.55	6.15	5.75	5.40	5.00	4.65	4.25	3.85	3.55	3.20	2.90
1,120	1,140	6.70	6.35	5.95	5.60	5.20	4.85	4.45	4.05	3.70	3.35	3.05
1,140	1,160	6.90	6.55	6.15	5.80	5.40	5.00	4.65	4.25	3.90	3.55	3.20
1,160	1,180	7.10	6.75	6.35	6.00	5.60	5.20	4.85	4.45	4.10	3.70	3.40
1,180	1,200	7.30	6.95	6.55	6.20	5.80	5.40	5.05	4.65	4.30	3.90	3.55
1,200	1,220	7.50	7.15	6.75	6.40	6.00	5.60	5.25	4.85	4.50	4.10	3.75
1,220	1,240	7.70	7.35	6.95	6.60	6.20	5.80	5.45	5.05	4.65	4.30	3.90
1,240	1,260	7.90	7.55	7.15	6.75	6.40	6.00	5.65	5.25	4.85	4.50	4.10
1,260	1,280	8.10	7.75	7.35	6.95	6.60	6.20	5.85	5.45	5.05	4.70	4.30
1,280	1,300	8.30	7.95	7.55	7.15	6.80	6.40	6.05	5.65	5.25	4.90	4.50
<b>\$1,300 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I

Table II

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

BIWEEKLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10	
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more	
TAX TO BE WITHHELD													
Method I	\$0	\$100											
	100	200											
	200	230											
Table III	230	240											
	240	250											
	250	260											
	260	270											
	270	280											
Yonkers	280	290											
	290	300											
	300	320											
RESIDENT	320	340	\$0.15										
	340	360	0.30										
	360	380	0.40	\$0.15									
Income Tax	380	400	0.55	0.25									
	400	420	0.70	0.40	\$0.10								
Surcharge	420	440	0.80	0.55	0.25								
	440	460	0.95	0.65	0.40	\$0.10							
	460	480	1.10	0.80	0.50	0.25							
	480	500	1.20	0.95	0.65	0.40	\$0.10						
SINGLE	500	520	1.35	1.05	0.80	0.50	0.25						
	520	540	1.50	1.20	0.95	0.65	0.35	\$0.10					
	540	560	1.60	1.35	1.05	0.80	0.50	0.20					
	560	580	1.75	1.45	1.20	0.90	0.65	0.35	\$0.10				
	580	600	1.90	1.60	1.35	1.05	0.75	0.50	0.20				
SEMIMONTHLY	600	620	2.00	1.75	1.45	1.20	0.90	0.65	0.35	\$0.05			
	620	640	2.15	1.90	1.60	1.30	1.05	0.75	0.50	0.20			
Payroll Period	640	660	2.30	2.00	1.75	1.45	1.15	0.90	0.60	0.35	\$0.05		
	660	680	2.45	2.15	1.85	1.60	1.30	1.05	0.75	0.45	0.20		
	680	700	2.60	2.30	2.00	1.70	1.45	1.15	0.90	0.60	0.30	\$0.05	
	700	720	2.75	2.40	2.15	1.85	1.55	1.30	1.00	0.75	0.45	0.20	
	720	740	2.90	2.55	2.25	2.00	1.70	1.45	1.15	0.85	0.60	0.30	\$0.05
	740	760	3.05	2.70	2.40	2.10	1.85	1.55	1.30	1.00	0.75	0.45	0.15
	760	780	3.20	2.85	2.55	2.25	2.00	1.70	1.40	1.15	0.85	0.60	0.30
	780	800	3.35	3.00	2.70	2.40	2.10	1.85	1.55	1.25	1.00	0.70	0.45
	800	820	3.50	3.15	2.85	2.55	2.25	1.95	1.70	1.40	1.15	0.85	0.55
	820	840	3.70	3.30	3.00	2.70	2.40	2.10	1.80	1.55	1.25	1.00	0.70
	840	860	3.85	3.50	3.15	2.85	2.55	2.25	1.95	1.70	1.40	1.10	0.85
	860	880	4.05	3.65	3.30	3.00	2.70	2.35	2.10	1.80	1.55	1.25	0.95
	880	900	4.20	3.85	3.45	3.15	2.85	2.50	2.20	1.95	1.65	1.40	1.10
	900	920	4.40	4.00	3.65	3.30	3.00	2.65	2.35	2.10	1.80	1.50	1.25
	920	940	4.60	4.20	3.80	3.45	3.15	2.80	2.50	2.20	1.95	1.65	1.35
	940	960	4.80	4.40	4.00	3.65	3.30	2.95	2.65	2.35	2.05	1.80	1.50
	960	980	5.00	4.60	4.20	3.80	3.45	3.10	2.80	2.50	2.20	1.90	1.65
	980	1,000	5.20	4.80	4.40	4.00	3.60	3.25	2.95	2.65	2.35	2.05	1.80
	1,000	1,020	5.40	5.00	4.55	4.15	3.80	3.45	3.10	2.80	2.50	2.20	1.90
	1,020	1,040	5.60	5.20	4.75	4.35	3.95	3.60	3.25	2.95	2.65	2.30	2.05
	1,040	1,060	5.80	5.40	4.95	4.55	4.15	3.80	3.40	3.10	2.80	2.45	2.20
	1,060	1,080	6.00	5.60	5.15	4.75	4.35	3.95	3.60	3.25	2.95	2.60	2.30
	1,080	1,100	6.20	5.80	5.35	4.95	4.55	4.15	3.75	3.40	3.10	2.75	2.45
	1,100	1,120	6.40	5.95	5.55	5.15	4.75	4.35	3.95	3.60	3.25	2.90	2.60
	1,120	1,140	6.60	6.15	5.75	5.35	4.95	4.55	4.10	3.75	3.40	3.05	2.75
	1,140	1,160	6.80	6.35	5.95	5.55	5.15	4.70	4.30	3.95	3.55	3.20	2.90
	1,160	1,180	7.00	6.55	6.15	5.75	5.35	4.90	4.50	4.10	3.75	3.35	3.05
	1,180	1,200	7.20	6.75	6.35	5.95	5.55	5.10	4.70	4.30	3.90	3.55	3.20
	1,200	1,220	7.35	6.95	6.55	6.15	5.75	5.30	4.90	4.50	4.10	3.70	3.35
	1,220	1,240	7.55	7.15	6.75	6.35	5.95	5.50	5.10	4.70	4.30	3.90	3.55
	1,240	1,260	7.75	7.35	6.95	6.55	6.10	5.70	5.30	4.90	4.50	4.05	3.70
	1,260	1,280	7.95	7.55	7.15	6.75	6.30	5.90	5.50	5.10	4.65	4.25	3.90
	1,280	1,300	8.15	7.75	7.35	6.95	6.50	6.10	5.70	5.30	4.85	4.45	4.05
	1,300	1,320	8.35	7.95	7.55	7.15	6.70	6.30	5.90	5.50	5.05	4.65	4.25
	1,320	1,340	8.55	8.15	7.75	7.30	6.90	6.50	6.10	5.70	5.25	4.85	4.45
	1,340	1,360	8.75	8.35	7.95	7.50	7.10	6.70	6.30	5.90	5.45	5.05	4.65
	<b>\$1,360 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 16 and 17.										



WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$100											
100	200											
200	230											
230	240											
240	250											
250	260											
260	270											
270	280											
280	290											
290	300											
300	320											
320	340											
340	360	\$0.15										
360	380	0.25										
380	400	0.40	\$0.10									
400	420	0.55	0.25									
420	440	0.65	0.40	\$0.10								
440	460	0.80	0.50	0.25								
460	480	0.95	0.65	0.35	\$0.10							
480	500	1.05	0.80	0.50	0.25							
500	520	1.20	0.90	0.65	0.35	\$0.10						
520	540	1.35	1.05	0.75	0.50	0.20						
540	560	1.45	1.20	0.90	0.65	0.35	\$0.05					
560	580	1.60	1.30	1.05	0.75	0.50	0.20					
580	600	1.75	1.45	1.20	0.90	0.60	0.35	\$0.05				
600	620	1.85	1.60	1.30	1.05	0.75	0.45	0.20				
620	640	2.00	1.70	1.45	1.15	0.90	0.60	0.35	\$0.05			
640	660	2.15	1.85	1.60	1.30	1.00	0.75	0.45	0.20			
660	680	2.25	2.00	1.70	1.45	1.15	0.85	0.60	0.30	\$0.05		
680	700	2.40	2.10	1.85	1.55	1.30	1.00	0.75	0.45	0.15		
700	720	2.55	2.25	2.00	1.70	1.40	1.15	0.85	0.60	0.30	\$0.05	
720	740	2.70	2.40	2.10	1.85	1.55	1.30	1.00	0.70	0.45	0.15	
740	760	2.85	2.55	2.25	1.95	1.70	1.40	1.15	0.85	0.55	0.30	
760	780	3.00	2.70	2.40	2.10	1.80	1.55	1.25	1.00	0.70	0.45	\$0.15
780	800	3.15	2.85	2.55	2.25	1.95	1.70	1.40	1.10	0.85	0.55	0.30
800	820	3.30	3.00	2.70	2.35	2.10	1.80	1.55	1.25	0.95	0.70	0.40
820	840	3.50	3.15	2.85	2.50	2.20	1.95	1.65	1.40	1.10	0.85	0.55
840	860	3.65	3.30	3.00	2.65	2.35	2.10	1.80	1.50	1.25	0.95	0.70
860	880	3.85	3.45	3.15	2.80	2.50	2.20	1.95	1.65	1.40	1.10	0.80
880	900	4.00	3.65	3.30	2.95	2.65	2.35	2.05	1.80	1.50	1.25	0.95
900	920	4.20	3.80	3.45	3.10	2.80	2.50	2.20	1.90	1.65	1.35	1.10
920	940	4.40	4.00	3.60	3.25	2.95	2.65	2.35	2.05	1.80	1.50	1.20
940	960	4.60	4.15	3.80	3.45	3.10	2.80	2.50	2.20	1.90	1.65	1.35
960	980	4.80	4.35	4.00	3.60	3.25	2.95	2.65	2.35	2.05	1.75	1.50
980	1,000	4.95	4.55	4.15	3.80	3.40	3.10	2.80	2.45	2.20	1.90	1.60
1,000	1,020	5.15	4.75	4.35	3.95	3.60	3.25	2.95	2.60	2.30	2.05	1.75
1,020	1,040	5.35	4.95	4.55	4.15	3.75	3.40	3.10	2.75	2.45	2.15	1.90
1,040	1,060	5.55	5.15	4.75	4.35	3.95	3.60	3.25	2.90	2.60	2.30	2.00
1,060	1,080	5.75	5.35	4.95	4.55	4.10	3.75	3.40	3.05	2.75	2.45	2.15
1,080	1,100	5.95	5.55	5.15	4.75	4.30	3.95	3.55	3.20	2.90	2.60	2.30
1,100	1,120	6.15	5.75	5.35	4.90	4.50	4.10	3.75	3.35	3.05	2.75	2.45
1,120	1,140	6.35	5.95	5.55	5.10	4.70	4.30	3.90	3.55	3.20	2.90	2.60
1,140	1,160	6.55	6.15	5.75	5.30	4.90	4.50	4.10	3.75	3.35	3.05	2.75
1,160	1,180	6.75	6.35	5.95	5.50	5.10	4.70	4.30	3.90	3.55	3.20	2.90
1,180	1,200	6.95	6.55	6.15	5.70	5.30	4.90	4.50	4.10	3.70	3.35	3.05
1,200	1,220	7.15	6.75	6.30	5.90	5.50	5.10	4.70	4.25	3.90	3.50	3.20
1,220	1,240	7.35	6.95	6.50	6.10	5.70	5.30	4.90	4.45	4.05	3.70	3.35
1,240	1,260	7.55	7.15	6.70	6.30	5.90	5.50	5.05	4.65	4.25	3.85	3.50
1,260	1,280	7.75	7.35	6.90	6.50	6.10	5.70	5.25	4.85	4.45	4.05	3.70
1,280	1,300	7.95	7.55	7.10	6.70	6.30	5.90	5.45	5.05	4.65	4.25	3.85
1,300	1,320	8.15	7.75	7.30	6.90	6.50	6.10	5.65	5.25	4.85	4.45	4.05
1,320	1,340	8.35	7.95	7.50	7.10	6.70	6.30	5.85	5.45	5.05	4.65	4.20
1,340	1,360	8.55	8.15	7.70	7.30	6.90	6.45	6.05	5.65	5.25	4.85	4.40
<b>\$1,360 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I

Table III

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

SEMIMONTHLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
Method I	\$0	\$200										
	200	400										
	400	460										
Table IV	460	480										
	480	500										
	500	520										
	520	540										
	540	560										
Yonkers	560	580										
	580	600										
	600	640										
RESIDENT	640	680	\$0.30									
	680	720	0.55									
	720	760	0.85	\$0.25								
Income Tax	760	800	1.10	0.55								
	800	840	1.35	0.80	\$0.25							
Surcharge	840	880	1.65	1.05	0.50							
	880	920	1.90	1.35	0.80	\$0.20						
	920	960	2.15	1.60	1.05	0.50						
	960	1,000	2.45	1.90	1.30	0.75	\$0.20					
SINGLE	1,000	1,040	2.70	2.15	1.60	1.05	0.45					
	1,040	1,080	2.95	2.40	1.85	1.30	0.75	\$0.20				
	1,080	1,120	3.25	2.70	2.10	1.55	1.00	0.45				
	1,120	1,160	3.50	2.95	2.40	1.85	1.25	0.70	\$0.15			
	1,160	1,200	3.75	3.20	2.65	2.10	1.55	1.00	0.40			
MONTHLY	1,200	1,240	4.05	3.50	2.95	2.35	1.80	1.25	0.70	\$0.15		
	1,240	1,280	4.30	3.75	3.20	2.65	2.10	1.50	0.95	0.40		
Payroll Period	1,280	1,320	4.60	4.00	3.45	2.90	2.35	1.80	1.25	0.65	\$0.10	
	1,320	1,360	4.85	4.30	3.75	3.15	2.60	2.05	1.50	0.95	0.40	
	1,360	1,400	5.15	4.55	4.00	3.45	2.90	2.30	1.75	1.20	0.65	\$0.10
	1,400	1,440	5.45	4.85	4.25	3.70	3.15	2.60	2.05	1.45	0.90	0.35
	1,440	1,480	5.75	5.15	4.55	4.00	3.40	2.85	2.30	1.75	1.20	0.65
	1,480	1,520	6.05	5.45	4.80	4.25	3.70	3.15	2.55	2.00	1.45	0.90
	1,520	1,560	6.35	5.75	5.10	4.50	3.95	3.40	2.85	2.30	1.70	1.15
	1,560	1,600	6.65	6.05	5.40	4.80	4.20	3.65	3.10	2.55	2.00	1.45
	1,600	1,640	7.00	6.35	5.70	5.10	4.50	3.95	3.35	2.80	2.25	1.70
	1,640	1,680	7.35	6.65	6.00	5.40	4.75	4.20	3.65	3.10	2.50	1.95
	1,680	1,720	7.70	7.00	6.30	5.70	5.05	4.45	3.90	3.35	2.80	2.25
	1,720	1,760	8.05	7.35	6.60	6.00	5.35	4.75	4.20	3.60	3.05	2.50
	1,760	1,800	8.40	7.70	6.95	6.30	5.65	5.05	4.45	3.90	3.35	2.75
	1,800	1,840	8.80	8.05	7.30	6.60	5.95	5.35	4.70	4.15	3.60	3.05
	1,840	1,880	9.20	8.40	7.65	6.90	6.25	5.65	5.00	4.40	3.85	3.30
	1,880	1,920	9.60	8.80	8.00	7.25	6.55	5.95	5.30	4.70	4.15	3.55
	1,920	1,960	10.00	9.20	8.35	7.60	6.90	6.25	5.60	5.00	4.40	3.85
	1,960	2,000	10.40	9.60	8.75	7.95	7.25	6.55	5.90	5.30	4.65	4.10
	2,000	2,040	10.80	9.95	9.15	8.30	7.60	6.85	6.20	5.60	4.95	4.40
	2,040	2,080	11.20	10.35	9.55	8.70	7.95	7.20	6.50	5.90	5.25	4.65
	2,080	2,120	11.60	10.75	9.95	9.10	8.30	7.55	6.85	6.20	5.55	4.95
	2,120	2,160	12.00	11.15	10.35	9.50	8.70	7.90	7.20	6.50	5.85	5.25
	2,160	2,200	12.40	11.55	10.75	9.90	9.10	8.25	7.55	6.80	6.15	5.55
	2,200	2,240	12.75	11.95	11.15	10.30	9.50	8.65	7.90	7.15	6.45	5.85
	2,240	2,280	13.15	12.35	11.50	10.70	9.85	9.05	8.25	7.50	6.75	6.15
	2,280	2,320	13.55	12.75	11.90	11.10	10.25	9.45	8.60	7.85	7.10	6.45
	2,320	2,360	13.95	13.15	12.30	11.50	10.65	9.85	9.00	8.20	7.45	6.75
	2,360	2,400	14.35	13.55	12.70	11.90	11.05	10.25	9.40	8.60	7.85	7.10
	2,400	2,440	14.75	13.95	13.10	12.30	11.45	10.65	9.80	9.00	8.20	7.45
	2,440	2,480	15.15	14.30	13.50	12.65	11.85	11.05	10.20	9.40	8.55	7.80
	2,480	2,520	15.55	14.70	13.90	13.05	12.25	11.40	10.60	9.80	8.95	8.15
	2,520	2,560	15.95	15.10	14.30	13.45	12.65	11.80	11.00	10.15	9.35	8.50
	2,560	2,600	16.35	15.50	14.70	13.85	13.05	12.20	11.40	10.55	9.75	8.90
	2,600	2,640	16.75	15.90	15.10	14.25	13.45	12.60	11.80	10.95	10.15	9.30
	2,640	2,680	17.15	16.30	15.50	14.65	13.85	13.00	12.20	11.35	10.55	9.70
	2,680	2,720	17.55	16.70	15.90	15.05	14.20	13.40	12.60	11.75	10.95	10.10
	\$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	\$200											
200	400											
400	460											
460	480											
480	500											
500	520											
520	540											
540	560											
560	580											
580	600											
600	640											
640	680											
680	720	\$0.25										
720	760	0.50										
760	800	0.80	\$0.25									
800	840	1.05	0.50									
840	880	1.30	0.75	\$0.20								
880	920	1.60	1.05	0.45								
920	960	1.85	1.30	0.75	\$0.20							
960	1,000	2.15	1.55	1.00	0.45							
1,000	1,040	2.40	1.85	1.30	0.70	\$0.15						
1,040	1,080	2.65	2.10	1.55	1.00	0.45						
1,080	1,120	2.95	2.35	1.80	1.25	0.70	\$0.15					
1,120	1,160	3.20	2.65	2.10	1.50	0.95	0.40					
1,160	1,200	3.45	2.90	2.35	1.80	1.25	0.70	\$0.10				
1,200	1,240	3.75	3.20	2.60	2.05	1.50	0.95	0.40				
1,240	1,280	4.00	3.45	2.90	2.35	1.75	1.20	0.65	\$0.10			
1,280	1,320	4.25	3.70	3.15	2.60	2.05	1.50	0.90	0.35			
1,320	1,360	4.55	4.00	3.40	2.85	2.30	1.75	1.20	0.65	\$0.05		
1,360	1,400	4.80	4.25	3.70	3.15	2.55	2.00	1.45	0.90	0.35		
1,400	1,440	5.10	4.50	3.95	3.40	2.85	2.30	1.75	1.15	0.60	\$0.05	
1,440	1,480	5.40	4.80	4.25	3.65	3.10	2.55	2.00	1.45	0.90	0.30	
1,480	1,520	5.70	5.10	4.50	3.95	3.40	2.80	2.25	1.70	1.15	0.60	\$0.05
1,520	1,560	6.00	5.40	4.75	4.20	3.65	3.10	2.55	1.95	1.40	0.85	0.30
1,560	1,600	6.30	5.70	5.05	4.45	3.90	3.35	2.80	2.25	1.70	1.10	0.55
1,600	1,640	6.60	6.00	5.35	4.75	4.20	3.60	3.05	2.50	1.95	1.40	0.85
1,640	1,680	6.95	6.30	5.65	5.05	4.45	3.90	3.35	2.75	2.20	1.65	1.10
1,680	1,720	7.30	6.60	5.95	5.35	4.70	4.15	3.60	3.05	2.50	1.95	1.35
1,720	1,760	7.65	6.90	6.25	5.65	5.00	4.45	3.85	3.30	2.75	2.20	1.65
1,760	1,800	8.00	7.30	6.55	5.95	5.30	4.70	4.15	3.60	3.00	2.45	1.90
1,800	1,840	8.35	7.65	6.90	6.25	5.60	5.00	4.40	3.85	3.30	2.75	2.15
1,840	1,880	8.75	8.00	7.25	6.55	5.90	5.30	4.65	4.10	3.55	3.00	2.45
1,880	1,920	9.15	8.35	7.60	6.85	6.20	5.60	4.95	4.40	3.80	3.25	2.70
1,920	1,960	9.55	8.75	7.95	7.20	6.50	5.90	5.25	4.65	4.10	3.55	3.00
1,960	2,000	9.95	9.10	8.30	7.55	6.85	6.20	5.55	4.95	4.35	3.80	3.25
2,000	2,040	10.35	9.50	8.70	7.90	7.20	6.50	5.85	5.25	4.65	4.05	3.50
2,040	2,080	10.75	9.90	9.10	8.25	7.55	6.80	6.15	5.55	4.90	4.35	3.80
2,080	2,120	11.15	10.30	9.50	8.65	7.90	7.15	6.45	5.85	5.20	4.60	4.05
2,120	2,160	11.55	10.70	9.90	9.05	8.25	7.50	6.80	6.15	5.50	4.90	4.30
2,160	2,200	11.90	11.10	10.30	9.45	8.65	7.85	7.15	6.45	5.80	5.20	4.60
2,200	2,240	12.30	11.50	10.65	9.85	9.05	8.20	7.50	6.75	6.10	5.50	4.85
2,240	2,280	12.70	11.90	11.05	10.25	9.40	8.60	7.85	7.10	6.40	5.80	5.15
2,280	2,320	13.10	12.30	11.45	10.65	9.80	9.00	8.20	7.45	6.70	6.10	5.45
2,320	2,360	13.50	12.70	11.85	11.05	10.20	9.40	8.55	7.80	7.05	6.40	5.75
2,360	2,400	13.90	13.10	12.25	11.45	10.60	9.80	8.95	8.15	7.40	6.70	6.05
2,400	2,440	14.30	13.45	12.65	11.85	11.00	10.20	9.35	8.55	7.75	7.05	6.35
2,440	2,480	14.70	13.85	13.05	12.20	11.40	10.55	9.75	8.95	8.15	7.40	6.65
2,480	2,520	15.10	14.25	13.45	12.60	11.80	10.95	10.15	9.30	8.50	7.75	7.00
2,520	2,560	15.50	14.65	13.85	13.00	12.20	11.35	10.55	9.70	8.90	8.10	7.35
2,560	2,600	15.90	15.05	14.25	13.40	12.60	11.75	10.95	10.10	9.30	8.45	7.70
2,600	2,640	16.30	15.45	14.60	13.80	13.00	12.15	11.35	10.50	9.70	8.85	8.05
2,640	2,680	16.70	15.85	15.00	14.20	13.35	12.55	11.75	10.90	10.10	9.25	8.45
2,680	2,720	17.10	16.25	15.40	14.60	13.75	12.95	12.10	11.30	10.50	9.65	8.85
<b>\$2,720 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I  
 Table IV  
 Yonkers  
 RESIDENT  
 Income Tax  
 Surcharge  
 MARRIED  
 MONTHLY  
 Payroll Period

WAGES		EXEMPTIONS CLAIMED										10	
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more	
TAX TO BE WITHHELD													
Method I	\$0	\$25											
	25	29											
	29	30											
Table V	30	31											
	31	32											
	32	33	\$0.05										
Yonkers	33	34	0.05										
	34	35	0.05										
	35	36	0.05										
RESIDENT	36	37	0.05	\$0.05									
	37	38	0.05	0.05									
	38	39	0.05	0.05									
Income Tax	39	40	0.05	0.05									
	40	41	0.10	0.05	\$0.05								
	41	42	0.10	0.05	0.05								
Surcharge	42	43	0.10	0.05	0.05								
	43	44	0.10	0.05	0.05								
	44	45	0.10	0.10	0.05	\$0.05							
SINGLE	45	46	0.10	0.10	0.05	0.05							
	46	47	0.10	0.10	0.05	0.05							
	47	48	0.15	0.10	0.10	0.05							
DAILY	48	49	0.15	0.10	0.10	0.05	\$0.05						
	49	50	0.15	0.10	0.10	0.05	0.05						
	50	52	0.15	0.15	0.10	0.05	0.05						
Payroll Period	52	54	0.15	0.15	0.10	0.10	0.05	\$0.05					
	54	56	0.20	0.15	0.15	0.10	0.05	0.05					
	56	58	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05				
	58	60	0.20	0.20	0.15	0.15	0.10	0.10	0.05				
	60	62	0.20	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05			
	62	64	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05		
	64	66	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05		
	66	68	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05	
	68	70	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05	
	70	72	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05
	72	74	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05
	74	76	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05
	76	78	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05
	78	80	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10
	80	82	0.40	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10
	82	84	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10
	84	86	0.40	0.40	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10
	86	88	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15
	88	90	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.15	0.15
	90	92	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15
	92	94	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.15
	94	96	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20
	96	98	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20
	98	100	0.55	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20
	100	102	0.60	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25
	102	104	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25
	104	106	0.60	0.60	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25
	106	108	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25
	108	110	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.30	0.30
	110	112	0.65	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35	0.30
	112	114	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.30
	114	116	0.70	0.70	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35
	116	118	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40	0.35
	118	120	0.75	0.70	0.70	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.35
	120	122	0.75	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40
	122	124	0.80	0.75	0.70	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.40
	124	126	0.80	0.80	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45
	126	128	0.85	0.80	0.75	0.70	0.70	0.65	0.60	0.55	0.55	0.50	0.45
	128	130	0.85	0.80	0.80	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.45
<b>\$130 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 16 and 17.											

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$25											
25	29											
29	30											
30	31											
31	32											
32	33											
33	34											
34	35	\$0.05										
35	36	0.05										
36	37	0.05										
37	38	0.05										
38	39	0.05	\$0.05									
39	40	0.05	0.05									
40	41	0.05	0.05									
41	42	0.05	0.05									
42	43	0.10	0.05	\$0.05								
43	44	0.10	0.05	0.05								
44	45	0.10	0.05	0.05								
45	46	0.10	0.05	0.05								
46	47	0.10	0.10	0.05	\$0.05							
47	48	0.10	0.10	0.05	0.05							
48	49	0.10	0.10	0.05	0.05							
49	50	0.15	0.10	0.10	0.05							
50	52	0.15	0.10	0.10	0.05	\$0.05						
52	54	0.15	0.10	0.10	0.05	0.05						
54	56	0.15	0.15	0.10	0.10	0.05	\$0.05					
56	58	0.20	0.15	0.15	0.10	0.05	0.05					
58	60	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05				
60	62	0.20	0.20	0.15	0.15	0.10	0.05	0.05				
62	64	0.20	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05			
64	66	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05			
66	68	0.25	0.20	0.20	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05	
68	70	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05	
70	72	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05	
72	74	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05
74	76	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05
76	78	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05
78	80	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05
80	82	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10
82	84	0.40	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10
84	86	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10
86	88	0.40	0.40	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10
88	90	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15
90	92	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.15	0.15
92	94	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15
94	96	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.15
96	98	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20
98	100	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20
100	102	0.55	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20
102	104	0.55	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25
104	106	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25
106	108	0.60	0.60	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25
108	110	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25
110	112	0.65	0.60	0.60	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.30
112	114	0.65	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35	0.30
114	116	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.30
116	118	0.70	0.65	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35
118	120	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40	0.35
120	122	0.75	0.70	0.70	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.35
122	124	0.75	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40
124	126	0.80	0.75	0.70	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.40
126	128	0.80	0.75	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45
128	130	0.85	0.80	0.75	0.70	0.70	0.65	0.60	0.55	0.55	0.50	0.45
<b>\$130 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I  
 Table V  
 Yonkers  
 RESIDENT  
 Income Tax  
 Surcharge  
 MARRIED  
 DAILY  
 Payroll Period

## Yonkers Special Tables for Deduction and Exemption Allowances

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

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

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

**Table A**

**Combined deduction and exemption allowance (full year)**

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

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

Payroll type	Marital status	Number of exemptions										
		0	1	2	3	4	5	6	7	8	9	10
Daily or Miscellaneous	Single	\$28.45	\$32.30	\$36.15	\$40.00	\$43.85	\$47.70	\$51.55	\$55.40	\$59.25	\$63.10	\$66.95
	Married	30.60	34.45	38.30	42.15	46.00	49.85	53.70	57.55	61.40	65.25	69.10
Weekly	Single	142.30	161.55	180.80	200.05	219.30	238.55	257.80	277.05	296.30	315.55	334.80
	Married	152.90	172.15	191.40	210.65	229.90	249.15	268.40	287.65	306.90	326.15	345.40
Biweekly	Single	284.60	323.10	361.60	400.10	438.60	477.10	515.60	554.10	592.60	631.10	669.60
	Married	305.80	344.30	382.80	421.30	459.80	498.30	536.80	575.30	613.80	652.30	690.80
Semimonthly	Single	308.35	350.00	391.65	433.30	474.95	516.60	558.25	599.90	641.55	683.20	724.85
	Married	331.25	372.90	414.55	456.20	497.85	539.50	581.15	622.80	664.45	706.10	747.75
Monthly	Single	616.70	700.00	783.30	866.60	949.90	1,033.20	1,116.50	1,199.80	1,283.10	1,366.40	1,449.70
	Married	662.50	745.80	829.10	912.40	995.70	1,079.00	1,162.30	1,245.60	1,328.90	1,412.20	1,495.50
Annual	Single	7,400	8,400	9,400	10,400	11,400	12,400	13,400	14,400	15,400	16,400	17,400
	Married	7,950	8,950	9,950	10,950	11,950	12,950	13,950	14,950	15,950	16,950	17,950

**Table B**

**Deduction allowance**

Use *Payroll period* and *Marital status* of employee to find the deduction allowance. Then see Table C.

Payroll period	Marital status	Deduction amount
Daily or Miscellaneous	Single	\$28.45
	Married	30.60
Weekly	Single	142.30
	Married	152.90
Biweekly	Single	284.60
	Married	305.80
Semimonthly	Single	308.35
	Married	331.25
Monthly	Single	616.70
	Married	662.50
Annual	Single	7,400
	Married	7,950

**Table C**

**Exemption allowance**

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

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

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

**Table D**

**Adjustment for difference between federal\* and New York withholding allowances**

If the federal Form W-4 most recently submitted to an employer was for tax year 2019 or earlier, and the employee did not file Form IT-2104, the employer may use the same number of allowances the employee claimed on their federal Form W-4. For employers who elect to use the federal allowance amounts in computing wages after allowances, the following adjustments correct for the difference between the federal allowance of \$4,300\* and the New York State allowance of \$1,000 according to the particular payroll period. For tax years 2020 or later, withholding allowances are no longer reported on federal Form W-4. If the employee submits a federal Form W-4 to an employer for tax year 2020 or later, and the employee does not file Form IT-2104, the employer may use zero as the number of allowances.

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

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

\* The adjustments in Table D are based on the 2020 federal withholding allowance amount of \$4,300 and apply to a federal Form W-4 that was furnished to an employer for tax year 2019 or earlier. The federal allowance amount may be adjusted for inflation as prescribed by the Internal Revenue Code. For an annual payroll period, the adjustment for each federal allowance should be changed by subtracting \$1,000 from the current federal allowance amount. Other payroll periods should be recalculated accordingly.

— Notes —

**Yonkers**  
**Method II Exact Calculation Method**  
**Single**  
**Instructions and Examples**

**Steps for computing the amount of tax to be withheld:**

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

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

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

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

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

**Step 5** Following across on the same line, add the result from Step 4 to the amount in Column 5. Multiply the result by 16.75% (.1675). Withhold the resulting product from wages.

## Examples

<p style="text-align: center;"><b>Example 1:</b></p> <p style="text-align: center;">Weekly payroll, \$400 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> <li>Amount from Table A on page 14 is \$200.05 for single, weekly payroll, 3 exemptions. <math>\\$400 \text{ wages} - \\$200.05 = \\$199.95 \text{ net wages}</math>.</li> <li>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).</li> <li><math>\\$199.95 - \\$163 \text{ (from Column 3, line 2)} = \\$36.95</math>.</li> <li><math>\\$36.95 \times .0450 \text{ (from Column 4, line 2)} = \\$1.66</math>.</li> <li><math>\\$1.66 + \\$6.54 \text{ (from Column 5, line 2)} = \\$8.20</math>.  <math>\\$8.20 \times .1675 = \\$1.37</math>. Withhold this amount.</li> </ol>	<p style="text-align: center;"><b>Example 3:</b></p> <p style="text-align: center;">Monthly payroll, \$50,000 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> <li>Amount from Table A on page 14 is \$866.60 for single, monthly payroll, 3 exemptions. <math>\\$50,000 \text{ wages} - \\$866.60 = \\$49,133.40 \text{ net wages}</math>.</li> <li>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).</li> <li><math>\\$49,133.40 - \\$22,117 \text{ (from Column 3, line 11)} = \\$27,016.40</math>.</li> <li><math>\\$27,016.40 \times .0735 \text{ (from Column 4, line 11)} = \\$1,985.71</math>.</li> <li><math>\\$1,985.71 + \\$1,590.17 \text{ (from Column 5, line 11)} = \\$3,575.88</math>.  <math>\\$3,575.88 \times .1675 = \\$598.96</math>. Withhold this amount.</li> </ol>
<p style="text-align: center;"><b>Example 2:</b></p> <p style="text-align: center;">Semimonthly payroll, \$5,000 gross wages, single, 1 exemption</p> <ol style="list-style-type: none"> <li>Amount from Table A on page 14 is \$350.00 for single, semimonthly payroll, 1 exemption. <math>\\$5,000 \text{ wages} - \\$350.00 = \\$4,650.00 \text{ net wages}</math>.</li> <li>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).</li> <li><math>\\$4,650.00 - \\$4,485 \text{ (from Column 3, line 8)} = \\$165.00</math>.</li> <li><math>\\$165.00 \times .0788 \text{ (from Column 4, line 8)} = \\$13.00</math>.</li> <li><math>\\$13.00 + \\$266.75 \text{ (from Column 5, line 8)} = \\$279.75</math>.  <math>\\$279.75 \times .1675 = \\$46.86</math>. Withhold this amount.</li> </ol>	<p style="text-align: center;"><b>Example 4:</b></p> <p style="text-align: center;">Daily payroll, \$750 gross wages, single, 2 exemptions</p> <ol style="list-style-type: none"> <li>Amount from Table A on page 14 is \$36.15 for single, daily payroll, 2 exemptions. <math>\\$750 \text{ wages} - \\$36.15 = \\$713.85 \text{ net wages}</math>.</li> <li>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).</li> <li><math>\\$713.85 - \\$606 \text{ (from Column 3, line 9)} = \\$107.85</math>.</li> <li><math>\\$107.85 \times .0683 \text{ (from Column 4, line 9)} = \\$7.37</math>.</li> <li><math>\\$7.37 + \\$39.78 \text{ (from Column 5, line 9)} = \\$47.15</math>.  <math>\\$47.15 \times .1675 = \\$7.90</math>. Withhold this amount.</li> </ol>



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. Multiply by 16.75% (.1675). Withhold the product
	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	0.0597	20.04
6	1,551	1,862	1,551	0.0633	88.06
7	1,862	2,070	1,862	0.0738	107.73
8	2,070	3,032	2,070	0.0788	123.12
9	3,032	4,142	3,032	0.0683	198.88
10	4,142	5,104	4,142	0.0959	274.75
11	5,104	20,722	5,104	0.0735	366.96
12	20,722	21,684	20,722	0.5208	1,514.90
13	21,684	.....	21,684	0.0962	2,015.67

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. Multiply by 16.75% (.1675). Withhold the product
	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	0.0597	86.83
6	6,721	8,067	6,721	0.0633	381.58
7	8,067	8,971	8,067	0.0738	466.83
8	8,971	13,138	8,971	0.0788	533.50
9	13,138	17,950	13,138	0.0683	861.83
10	17,950	22,117	17,950	0.0959	1,190.58
11	22,117	89,796	22,117	0.0735	1,590.17
12	89,796	93,963	89,796	0.5208	6,564.58
13	93,963	.....	93,963	0.0962	8,734.58

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. Multiply by 16.75% (.1675). Withhold the product
	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	0.0597	40.08
6	3,102	3,723	3,102	0.0633	176.12
7	3,723	4,140	3,723	0.0738	215.46
8	4,140	6,063	4,140	0.0788	246.23
9	6,063	8,285	6,063	0.0683	397.77
10	8,285	10,208	8,285	0.0959	549.50
11	10,208	41,444	10,208	0.0735	733.92
12	41,444	43,367	41,444	0.5208	3,029.81
13	43,367	.....	43,367	0.0962	4,031.35

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. Multiply by 16.75% (.1675). Withhold the product
	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	0.0597	4.01
6	310	372	310	0.0633	17.61
7	372	414	372	0.0738	21.55
8	414	606	414	0.0788	24.62
9	606	828	606	0.0683	39.78
10	828	1,021	828	0.0959	54.95
11	1,021	4,144	1,021	0.0735	73.39
12	4,144	4,337	4,144	0.5208	302.98
13	4,337	.....	4,337	0.0962	403.13

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. Multiply by 16.75% (.1675). Withhold the product
	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	0.0597	43.42
6	3,360	4,033	3,360	0.0633	190.79
7	4,033	4,485	4,033	0.0738	233.42
8	4,485	6,569	4,485	0.0788	266.75
9	6,569	8,975	6,569	0.0683	430.92
10	8,975	11,058	8,975	0.0959	595.29
11	11,058	44,898	11,058	0.0735	795.08
12	44,898	46,981	44,898	0.5208	3,282.29
13	46,981	.....	46,981	0.0962	4,367.29

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. Multiply by 16.75% (.1675). The result 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	0.0597	1,042.00
6	80,650	96,800	80,650	0.0633	4,579.00
7	96,800	107,650	96,800	0.0738	5,602.00
8	107,650	157,650	107,650	0.0788	6,402.00
9	157,650	215,400	157,650	0.0683	10,342.00
10	215,400	265,400	215,400	0.0959	14,287.00
11	265,400	1,077,550	265,400	0.0735	19,082.00
12	1,077,550	1,127,550	1,077,550	0.5208	78,775.00
13	1,127,550	.....	1,127,550	0.0962	104,815.00

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.

**Yonkers**  
**Method II Exact Calculation Method**  
**Married**  
**Instructions and Examples**

**Steps for computing the amount of tax to be withheld:**

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

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

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

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

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

**Step 5** Following across on the same line, add the result from Step 4 to the amount in Column 5. Multiply the result by 16.75% (.1675). Withhold the resulting product from wages.

## Examples

<p style="text-align: center;"><b>Example 1:</b></p> <p style="text-align: center;">Weekly payroll, \$400 gross wages, married, 4 exemptions</p> <ol style="list-style-type: none"> <li>Amount from Table A on page 14 is \$229.90 for married, weekly payroll 4 exemptions. \$400 wages - \$229.90 = \$170.10 net wages.</li> <li>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).</li> <li>\$170.10 - \$163 (from Column 3, line 2) = \$7.10.</li> <li>\$7.10 x .0450 (from Column 4, line 2) = \$0.32.</li> <li>\$0.32 + \$6.54 (from Column 5, line 2) = \$6.86. \$6.86 x .1675 = \$1.15. Withhold this amount.</li> </ol>	<p style="text-align: center;"><b>Example 3:</b></p> <p style="text-align: center;">Monthly payroll, \$50,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> <li>Amount from Table A on page 14 is \$912.40 for married, monthly payroll, 3 exemptions. \$50,000 wages - \$912.40 = \$49,087.60 net wages.</li> <li>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).</li> <li>\$49,087.60 - \$31,100 (from Column 3, line 12) = \$17,987.60.</li> <li>\$17,987.60 x .0735 (from Column 4, line 12) = \$1,322.09.</li> <li>\$1,322.09 + \$2,297.42 (from Column 5, line 12) = \$3,619.51. \$3,619.51 x .1675 = \$606.27. Withhold this amount.</li> </ol>
<p style="text-align: center;"><b>Example 2:</b></p> <p style="text-align: center;">Semimonthly payroll, \$5,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> <li>Amount from Table A on page 14 is \$456.20 for married, semimonthly payroll, 3 exemptions. \$5,000 wages - \$456.20 = \$4,543.80 net wages.</li> <li>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).</li> <li>\$4,543.80 - \$4,485 (from Column 3, line 8) = \$58.80.</li> <li>\$58.80 x .0778 (from Column 4, line 8) = \$4.57.</li> <li>\$4.57 + \$266.29 (from Column 5, line 8) = \$270.86. \$270.86 x .1675 = \$45.37. Withhold this amount.</li> </ol>	<p style="text-align: center;"><b>Example 4:</b></p> <p style="text-align: center;">Daily payroll, \$750 gross wages, married, 2 exemptions</p> <ol style="list-style-type: none"> <li>Amount from Table A on page 14 is \$38.30 for married, daily payroll, 2 exemptions. \$750 wages - \$38.30 = \$711.70 net wages.</li> <li>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).</li> <li>\$711.70 - \$606 (from Column 3, line 9) = \$105.70.</li> <li>\$105.70 x .0799 (from Column 4, line 9) = \$8.45.</li> <li>\$8.45 + \$39.54 (from Column 5, line 9) = \$47.99. \$47.99 x .1675 = \$8.04. Withhold this amount.</li> </ol>

Table II - A Weekly Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 16.75% (.1675). Withhold the product
	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	0.0597	20.04
6	1,551	1,862	1,551	0.0633	88.06
7	1,862	2,070	1,862	0.0728	107.73
8	2,070	3,032	2,070	0.0778	122.90
9	3,032	4,068	3,032	0.0799	197.71
10	4,068	6,215	4,068	0.0683	280.54
11	6,215	7,177	6,215	0.1071	427.19
12	7,177	20,722	7,177	0.0735	530.17
13	20,722	41,449	20,722	0.0765	1,525.73
14	41,449	42,411	41,449	0.9454	3,111.35
15	42,411	.....	42,411	0.0962	4,020.38

Table II - D Monthly Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 16.75% (.1675). Withhold the product
	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	0.0597	86.83
6	6,721	8,067	6,721	0.0633	381.58
7	8,067	8,971	8,067	0.0728	466.83
8	8,971	13,138	8,971	0.0778	532.58
9	13,138	17,629	13,138	0.0799	856.75
10	17,629	26,933	17,629	0.0683	1,215.67
11	26,933	31,100	26,933	0.1071	1,851.17
12	31,100	89,796	31,100	0.0735	2,297.42
13	89,796	179,613	89,796	0.0765	6,611.50
14	179,613	183,779	179,613	0.9454	13,482.50
15	183,779	.....	183,779	0.0962	17,421.67

Table II - B Biweekly Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 16.75% (.1675). Withhold the product
	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	0.0597	40.08
6	3,102	3,723	3,102	0.0633	176.12
7	3,723	4,140	3,723	0.0728	215.46
8	4,140	6,063	4,140	0.0778	245.81
9	6,063	8,137	6,063	0.0799	395.42
10	8,137	12,431	8,137	0.0683	561.08
11	12,431	14,354	12,431	0.1071	854.38
12	14,354	41,444	14,354	0.0735	1,060.35
13	41,444	82,898	41,444	0.0765	3,051.46
14	82,898	84,821	82,898	0.9454	6,222.69
15	84,821	.....	84,821	0.0962	8,040.77

Table II - E Daily Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 16.75% (.1675). Withhold the product
	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	0.0597	4.01
6	310	372	310	0.0633	17.61
7	372	414	372	0.0728	21.55
8	414	606	414	0.0778	24.58
9	606	814	606	0.0799	39.54
10	814	1,243	814	0.0683	56.11
11	1,243	1,435	1,243	0.1071	85.44
12	1,435	4,144	1,435	0.0735	106.03
13	4,144	8,290	4,144	0.0765	305.15
14	8,290	8,482	8,290	0.9454	622.27
15	8,482	.....	8,482	0.0962	804.08

Table II - C Semimonthly Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 16.75% (.1675). Withhold the product
	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	0.0597	43.42
6	3,360	4,033	3,360	0.0633	190.79
7	4,033	4,485	4,033	0.0728	233.42
8	4,485	6,569	4,485	0.0778	266.29
9	6,569	8,815	6,569	0.0799	428.38
10	8,815	13,467	8,815	0.0683	607.83
11	13,467	15,550	13,467	0.1071	925.58
12	15,550	44,898	15,550	0.0735	1,148.71
13	44,898	89,806	44,898	0.0765	3,305.75
14	89,806	91,890	89,806	0.9454	6,741.25
15	91,890	.....	91,890	0.0962	8,710.83

Annual Tax Rate Schedule					
Line	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 16.75% (.1675). The result 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	0.0597	1,042.00
6	80,650	96,800	80,650	0.0633	4,579.00
7	96,800	107,650	96,800	0.0728	5,602.00
8	107,650	157,650	107,650	0.0778	6,391.00
9	157,650	211,550	157,650	0.0799	10,281.00
10	211,550	323,200	211,550	0.0683	14,588.00
11	323,200	373,200	323,200	0.1071	22,214.00
12	373,200	1,077,550	373,200	0.0735	27,569.00
13	1,077,550	2,155,350	1,077,550	0.0765	79,338.00
14	2,155,350	2,205,350	2,155,350	0.9454	161,790.00
15	2,205,350	.....	2,205,350	0.0962	209,060.00

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.

## Yonkers

## SINGLE or MARRIED

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

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

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
1	\$0.01	51	\$0.34	101	\$0.68	151	\$1.01	201	\$1.38	251	\$1.79
2	0.01	52	0.35	102	0.68	152	1.02	202	1.39	252	1.80
3	0.02	53	0.36	103	0.69	153	1.03	203	1.39	253	1.81
4	0.03	54	0.36	104	0.70	154	1.03	204	1.40	254	1.81
5	0.03	55	0.37	105	0.70	155	1.04	205	1.41	255	1.82
6	0.04	56	0.38	106	0.71	156	1.05	206	1.42	256	1.83
7	0.05	57	0.38	107	0.72	157	1.05	207	1.42	257	1.84
8	0.05	58	0.39	108	0.72	158	1.06	208	1.43	258	1.85
9	0.06	59	0.40	109	0.73	159	1.07	209	1.44	259	1.86
10	0.07	60	0.40	110	0.74	160	1.07	210	1.45	260	1.87
11	0.07	61	0.41	111	0.74	161	1.08	211	1.45	261	1.88
12	0.08	62	0.42	112	0.75	162	1.09	212	1.46	262	1.88
13	0.09	63	0.42	113	0.76	163	1.09	213	1.47	263	1.89
14	0.09	64	0.43	114	0.76	164	1.10	214	1.48	264	1.90
15	0.10	65	0.44	115	0.77	165	1.11	215	1.48	265	1.91
16	0.11	66	0.44	116	0.78	166	1.11	216	1.49	266	1.92
17	0.11	67	0.45	117	0.78	167	1.12	217	1.50	267	1.93
18	0.12	68	0.46	118	0.79	168	1.13	218	1.51	268	1.94
19	0.13	69	0.46	119	0.80	169	1.14	219	1.51	269	1.95
20	0.13	70	0.47	120	0.80	170	1.14	220	1.52	270	1.96
21	0.14	71	0.48	121	0.81	171	1.15	221	1.53	271	1.97
22	0.15	72	0.48	122	0.82	172	1.16	222	1.54	272	1.98
23	0.15	73	0.49	123	0.82	173	1.17	223	1.54	273	1.99
24	0.16	74	0.50	124	0.83	174	1.17	224	1.55	274	2.00
25	0.17	75	0.50	125	0.84	175	1.18	225	1.56	275	2.01
26	0.17	76	0.51	126	0.84	176	1.19	226	1.57	276	2.02
27	0.18	77	0.52	127	0.85	177	1.20	227	1.58	277	2.03
28	0.19	78	0.52	128	0.86	178	1.20	228	1.59	278	2.04
29	0.19	79	0.53	129	0.86	179	1.21	229	1.59	279	2.05
30	0.20	80	0.54	130	0.87	180	1.22	230	1.60	280	2.06
31	0.21	81	0.54	131	0.88	181	1.23	231	1.61	281	2.07
32	0.21	82	0.55	132	0.88	182	1.23	232	1.62	282	2.08
33	0.22	83	0.56	133	0.89	183	1.24	233	1.63	283	2.09
34	0.23	84	0.56	134	0.90	184	1.25	234	1.64	284	2.10
35	0.23	85	0.57	135	0.90	185	1.26	235	1.65	285	2.11
36	0.24	86	0.58	136	0.91	186	1.27	236	1.66	286	2.12
37	0.25	87	0.58	137	0.92	187	1.27	237	1.66	287	2.13
38	0.25	88	0.59	138	0.92	188	1.28	238	1.67	288	2.14
39	0.26	89	0.60	139	0.93	189	1.29	239	1.68	289	2.15
40	0.27	90	0.60	140	0.94	190	1.30	240	1.69	290	2.16
41	0.27	91	0.61	141	0.94	191	1.30	241	1.70	291	2.17
42	0.28	92	0.62	142	0.95	192	1.31	242	1.71	292	2.18
43	0.29	93	0.62	143	0.96	193	1.32	243	1.72	293	2.19
44	0.29	94	0.63	144	0.96	194	1.33	244	1.73	294	2.20
45	0.30	95	0.64	145	0.97	195	1.33	245	1.73	295	2.21
46	0.31	96	0.64	146	0.98	196	1.34	246	1.74	296	2.22
47	0.31	97	0.65	147	0.98	197	1.35	247	1.75	297	2.23
48	0.32	98	0.66	148	0.99	198	1.36	248	1.76	298	2.24
49	0.33	99	0.66	149	1.00	199	1.36	249	1.77	299	2.25
50	0.34	100	0.67	150	1.01	200	1.37	250	1.78	300	2.26

(continued on next page)

# Yonkers

## SINGLE or MARRIED

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

(continued from preceding page)

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
301	\$2.27	351	\$2.76	401	\$3.25	451	\$3.75	501	\$4.25	551	\$4.75
302	2.28	352	2.77	402	3.26	452	3.76	502	4.26	552	4.76
303	2.29	353	2.78	403	3.27	453	3.77	503	4.27	553	4.77
304	2.30	354	2.79	404	3.28	454	3.78	504	4.28	554	4.78
305	2.31	355	2.80	405	3.29	455	3.79	505	4.29	555	4.79
306	2.32	356	2.81	406	3.30	456	3.80	506	4.30	556	4.80
307	2.32	357	2.82	407	3.31	457	3.81	507	4.31	557	4.81
308	2.33	358	2.83	408	3.32	458	3.82	508	4.32	558	4.82
309	2.34	359	2.84	409	3.33	459	3.83	509	4.33	559	4.83
310	2.35	360	2.85	410	3.34	460	3.84	510	4.34	560	4.84
311	2.36	361	2.86	411	3.35	461	3.85	511	4.35	561	4.85
312	2.37	362	2.87	412	3.36	462	3.86	512	4.36	562	4.86
313	2.38	363	2.88	413	3.37	463	3.87	513	4.37	563	4.87
314	2.39	364	2.89	414	3.38	464	3.88	514	4.38	564	4.88
315	2.40	365	2.90	415	3.39	465	3.89	515	4.39	565	4.89
316	2.41	366	2.91	416	3.40	466	3.90	516	4.40	566	4.90
317	2.42	367	2.92	417	3.41	467	3.91	517	4.41	567	4.91
318	2.43	368	2.93	418	3.42	468	3.92	518	4.42	568	4.92
319	2.44	369	2.94	419	3.43	469	3.93	519	4.43	569	4.93
320	2.45	370	2.95	420	3.44	470	3.94	520	4.44	570	4.94
321	2.46	371	2.96	421	3.45	471	3.95	521	4.45	571	4.95
322	2.47	372	2.97	422	3.46	472	3.96	522	4.46	572	4.96
323	2.48	373	2.98	423	3.47	473	3.97	523	4.47	573	4.97
324	2.49	374	2.99	424	3.48	474	3.98	524	4.48	574	4.98
325	2.50	375	3.00	425	3.49	475	3.99	525	4.49	575	4.99
326	2.51	376	3.01	426	3.50	476	4.00	526	4.50	576	5.00
327	2.52	377	3.02	427	3.51	477	4.01	527	4.51	577	5.01
328	2.53	378	3.03	428	3.52	478	4.02	528	4.52	578	5.02
329	2.54	379	3.04	429	3.53	479	4.03	529	4.53	579	5.03
330	2.55	380	3.05	430	3.54	480	4.04	530	4.54	580	5.04
331	2.56	381	3.06	431	3.55	481	4.05	531	4.55	581	5.05
332	2.57	382	3.07	432	3.56	482	4.06	532	4.56	582	5.06
333	2.58	383	3.08	433	3.57	483	4.07	533	4.57	583	5.07
334	2.59	384	3.09	434	3.58	484	4.08	534	4.58	584	5.08
335	2.60	385	3.10	435	3.59	485	4.09	535	4.59	585	5.09
336	2.61	386	3.11	436	3.60	486	4.10	536	4.60	586	5.10
337	2.62	387	3.12	437	3.61	487	4.11	537	4.61	587	5.11
338	2.63	388	3.13	438	3.62	488	4.12	538	4.62	588	5.12
339	2.64	389	3.14	439	3.63	489	4.13	539	4.63	589	5.13
340	2.65	390	3.15	440	3.64	490	4.14	540	4.64	590	5.14
341	2.66	391	3.16	441	3.65	491	4.15	541	4.65	591	5.15
342	2.67	392	3.16	442	3.66	492	4.16	542	4.66	592	5.16
343	2.68	393	3.17	443	3.67	493	4.17	543	4.67	593	5.17
344	2.69	394	3.18	444	3.68	494	4.18	544	4.68	594	5.18
345	2.70	395	3.19	445	3.69	495	4.19	545	4.69	595	5.19
346	2.71	396	3.20	446	3.70	496	4.20	546	4.70	596	5.20
347	2.72	397	3.21	447	3.71	497	4.21	547	4.71	597	5.21
348	2.73	398	3.22	448	3.72	498	4.22	548	4.72	598	5.22
349	2.74	399	3.23	449	3.73	499	4.23	549	4.73	599	5.23
350	2.75	400	3.24	450	3.74	500	4.24	550	4.74	600	5.24

## Yonkers - Nonresident Earnings Tax

### Method VI

### Wage Bracket Tables

Select the appropriate table for the payroll period covered.

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



## Yonkers - Nonresident Earnings Tax

### Method VII - Exact Calculation Method

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

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

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

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

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

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

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

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

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

If the wages are found on line 1, there is no withholding (no further steps are needed).

Step 2 – Subtract the Column 3 exemption amount on the line found in Step 1 from the gross wages.

Step 3 – Multiply the result of Step 2 by 0.50% (.0050). The product is the amount of tax to withhold each pay period.

#### Example 1:

Weekly payroll, \$75 gross wages

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

#### Example 2:

Weekly payroll, \$200 gross wages

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

#### Example 3:

Semimonthly payroll, \$400 gross wages

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

## Yonkers - Nonresident Earnings Tax

### Method VIII - Annualized Tax Method

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

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

### Table P Annual Factors

Daily	Weekly	Biweekly	Semimonthly	Monthly
260	52	26	24	12

### Annual Tax Rate Schedule

The Yonkers nonresident earnings tax rate is .50%

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

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

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

- Step 1 Multiply gross wages for the payroll period by the number of payroll periods in the year, as found in Table P above. This is the amount of annualized pay.
- Step 2 Find the line in the Annual Tax Rate Schedule (at left) on which the annualized pay is more than the amount in Column 1 but not more than the amount in Column 2.  
  
If the annualized pay is found on line 1 (i.e., it is over \$0 but not over \$3,999.99), there is no withholding required (and no further steps are needed).
- Step 3 Subtract the exemption amount found in Column 3 on the line found in Step 2 from the annualized pay found in step 1.
- Step 4 Multiply the result from Step 3 by the tax rate, which is .50% (.0050).
- Step 5 Divide the result from Step 4 by the number of payroll periods, which is the same number found in Table P and used in Step 1.

#### Example 1:

Weekly payroll, \$75 gross wages

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

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

#### Example 2:

Weekly payroll, \$200 gross wages

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

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

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

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

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

#### Example 3:

Semimonthly payroll, \$400 gross wages

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

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

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

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

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



## Yonkers

### Conversion of Tables

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

#### A. General rule

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

#### B. Using the Monthly table for Quarterly payrolls

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

#### Example 1: Yonkers - Resident Tax

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

- (1) Factor = 3
- (2)  $\$6,750 \div 3 = \$2,250$
- (3) Refer to Yonkers Resident Monthly Married Table (page 11). Withholding tax on \$2,250 wages, 2 exemptions = \$11.05.
- (4)  $\$11.05 \times 3 = \$33.15$

#### Example 2: Yonkers - Nonresident Earnings Tax

Quarterly wages of \$6,750:

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

#### C. Using the Monthly table for 10-day payroll

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

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

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

