STATE OF NEW YORK DEPARTMENT OF TAXATION AND FINANCE COMMISSIONER OF TAXATION AND FINANCE ALBANY, NEW YORK

Pursuant to the authority contained in subdivision First of section 171, paragraph (1) of subsection (a) of section 671, subsection (a) of section 697, subsection (a) of section 1329, subsection (a) of section 1332; section 15-105 and subdivision (a) of section 15-108 of the Codes and Ordinances of the City of Yonkers; and section 6 of Part W-1 and section 5 of Part Z-1 of Chapter 57 of the Laws of 2009,the Commissioner of Taxation and Finance hereby makes and adopts as an emergency measure and proposes to make and adopt as a permanent rule the following amendments to the New York State Personal Income Tax Regulations under Article 22 of the Tax Law, the City of Yonkers Income Tax Surcharge on Residents Regulations, and to Appendixes 10 and 10-A, which comprise the regulations with respect to the New York State and City of Yonkers withholding tables and other methods, as published in Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York, to read as follows:

Section 1. Paragraph (1) of subdivision (b) of section 171.4 of the New York State Personal Income Tax Regulations, as published in Subchapter A of Chapter II of such Title, is amended to read as follows:

(b) "Supplemental wages." (1) General. Where supplemental wages (such as bonuses, commissions, overtime pay, sales awards or tips) are paid at the same time as regular wages, the New York State personal income tax to be deducted and withheld should be determined as if the total of the supplemental and regular wages were a single wage payment for the regular payroll period. Where supplemental wages are paid at a different time, an employer may determine the New York State personal income tax to be withheld by adding the supplemental wages either to the regular wages for the current payroll period or to the regular wages for the last preceding payroll period within the same calendar year. However, if New York State personal income tax

has been withheld from an employee's regular wages, an employer may withhold New York State personal income tax from the supplemental wages at a rate equal to the rate of New York State personal income tax to be withheld from the highest denominated taxable income applicable to withholding from salaries and wages (e.g., [7.35] <u>11.03</u> percent for supplemental wages paid after [December 31, 2005] <u>April 30, 2009</u>), without any allowance for withholding exemptions.

Section 2. Subdivision (b) of section 251.1 of the City of Yonkers Income Tax Surcharge on Residents Regulations, as published in Subchapter C of Chapter II of such Title, is amended to read as follows:

(b) Supplemental wages. The provisions of section 171.4(b) of this Title with respect to the withholding of New York State personal income tax on supplemental wages shall also be applicable to the withholding of City of Yonkers income tax surcharge on residents, except with regard to the rate prescribed in such section. For City of Yonkers income tax surcharge on residents withholding purposes, an employer may withhold from the supplemental wages at a rate which is equal to the product of the rate of the City of Yonkers income tax surcharge on residents by the rate of the City of Yonkers income tax surcharge on residents are unliplied by the rate of New York State personal income tax to be withheld from the highest denominated taxable income applicable to withholding from salaries and wages (e.g., for supplemental wages paid after [December 31, 2005] <u>April 30, 2009</u>, ten percent multiplied by [7.35] 11.03 percent which equals [.735] 1.103 percent), without any allowance for withholding exemptions.

Section 3. Three pages of Appendix 10, New York State Income Tax Withholding Tables and Other Methods, denominated "Method II: Exact Calculation Method" (Single, Married, and Examples, respectively), which pages are numbered T-13, T-14, T-14-A, are REPEALED and new such pages are added to Appendix 10 of such Title to read as follows:

New FORK State

Si	na	le
•••		

T-13 (5/09)

		Tab	le II - A Wee	kly Payroll					Та
	If the amoun	t of net						If the amount of	net
	wages (after	subtracting						wages (after sul	otracting
	deductions a	ind			Add the result			deductions and	
	exemptions)	is:	Subtract	Multiply the	to Column 5			exemptions) is:	
-			Column 3	result by	amount.		L		
1	At	But less	amount from	Column 4	Withhold the		i	At	But le
n	Least	than	net wages	amount	resulting sum.		n	Least	th
е	Column 1	Column 2	Column 3	Column 4	Column 5		е	Column 1	Colum
1	\$0	\$154	\$0	0.0400	\$0		1	\$0	\$
2	154	212	154	0.0450	6.15		2	667	
3	212	250	212	0.0525	8.75	1 []	3	917	1.
4	250	385	250	0.0590	10 77		4	1 083	1
5	385	1 731	385	0.0685	18 71		5	1 667	7
6	1 731	1,701	1 731	0.0764	110.02		6	7,500	8
7	1,731	1,325	1,731	0.0704	10.52		7	7,500	40
1	1,923	2,000	1,923	0.0614	125.62		<i>'</i>	0,333	12,
8	2,885	3,846	2,885	0.0735	203.88		8	12,500	16,
9	3,846	5,769	3,846	0.0885	274.56		9	16,667	25,
10	5,769	6,731	5,769	0.1485	444.75	1	0	25,000	29,
11	6,731	9,615	6,731	0.0885	587.54	1	1	29,167	41,
12	9.615	10,577	9,615	0.2733	842.83	1	2	41,667	45.
13	10 577		10 577	0.1103	1 105 62		3	45 833	
	10,011		10,011	0.1100	1,100.02		•	10,000	
		Tab	le II - B Biw	eekly Payroll					т
	If the amount	of net						If the amount of	net
	wages (after	subtracting						wages (after sul	otracting
	deductions a	nd			Add the result			deductions and	
.	exemptions)	IS:	Subtract	Multiply the	to Column 5		.	exemptions) is:	
L	•.	5.4	Column 3	result by	amount.		L ;	• -	
ו ה	At	But less	amount from	Column 4	Withhold the		1 n	At	But le
n	Least	than	net wages	amount	resulting sum.		n	Least	th
е	Column 1	Column 2	Column 3	Column 4	Column 5		е	Column 1	Colum
1	\$0	\$308	\$0	0.0400	\$0		1	\$0	
2	308	423	308	0.0450	12.31		2	31	
3	423	500	423	0.0525	17.50		3	42	
4	500	769	500	0.0590	21.54		4	50	
5	769	3.462	769	0.0685	37.42		5	77	
6	3 462	3 846	3 462	0.0764	221.85		6	346	
7	3 846	5 769	3 846	0.0814	251.23		• 7	385	
•	5,040	7,602	5,040	0.0014	407.77		, 0	503	
0	5,769	7,092	5,709	0.0735	407.77		0	377	
9	7,692	11,538	7,692	0.0885	549.12		9	769	1,
10	11,538	13,462	11,538	0.1485	889.50		0	1,154	1,
11	13,462	19,231	13,462	0.0885	1,175.08		1	1,346	1,
12	19,231	21,154	19,231	0.2733	1,685.65	1	2	1,923	2,
13	21,154		21,154	0.1103	2,211.23	1	3	2,115	
		Table I	L-C Semim	onthly Payro					
	If the amount	of net		ionany rayro	11		ĺ	If annual wares	(after
	wages (after	subtracting						subtracting ded	uctions
	deductions a	nd			Add the result			and exemptions) are:
	exemptions)	is:	Subtract	Multiply the	to Column 5			and exemptions	, 0.0.
L	exemptions)		Column 3	result hv	amount		L		
I I	Δt	But less	amount from	Column 4	Withhold the		I I	At	But la
n	Least	than	net wages	amount	resulting sum		n	Least	tł
е	Column 1	Column 2	Column 3	Column 4	Column 5	1 4	е	Column 1	Colum
1	¢∩	¢222	¢∩	0.0400	¢0		1	¢∩	¢0
-	- ΨŪ	φ <u></u> οοο	φU	0.0400	φU	$ $ \vdash	י ר	ΨU	φö,
4	333	458	333	0.0450	13.33	ΙH	∠ 2	8,000	11,
3	458	542	458	0.0525	18.96	┥┝	5	11,000	13,
4	542	833	542	0.0590	23.33	$ \downarrow$	4	13,000	20,
5	833	3,750	833	0.0685	40.54		5	20,000	90,
6	3,750	4,167	3,750	0.0764	240.33		6	90,000	100,
7	4,167	6,250	4,167	0.0814	272.17	L	7	100,000	150,
8	6,250	8,333	6,250	0.0735	441.75		8	150,000	200,
9	8,333	12,500	8,333	0.0885	594.88		9	200,000	300,
10	12,500	14,583	12,500	0.1485	963.63		0	300,000	350.
44	11 592	20,822	14 592	0.0995	1 272 00	i Hi	1	350,000	500
11	14.005	20.000	14.000	0.0000	1.273.00			330.000	500.

	Table II - D Monthly Payroll					
	If the amount of	fnet	- -			
	wages (after su	btracting				
	deductions and				Add the result	
	exemptions) is:		Subtract	Multiply the	to Column 5	
L			Column 3	result by	amount.	
i	At	But less	amount from	Column 4	Withhold the	
n	Least	than	net wages	amount	resulting sum.	
е	Column 1	Column 2	Column 3	Column 4	Column 5	
1	\$0	\$667	\$0	0.0400	\$0	
2	667	917	667	0.0450	26.67	
3	917	1,083	917	0.0525	37.92	
4	1,083	1,667	1,083	0.0590	46.67	
5	1,667	7,500	1,667	0.0685	81.08	
6	7,500	8,333	7,500	0.0764	480.67	
7	8,333	12,500	8,333	0.0814	544.33	
8	12,500	16,667	12,500	0.0735	883.50	
9	16,667	25,000	16,667	0.0885	1,189.75	
10	25,000	29,167	25,000	0.1485	1,927.25	
11	29,167	41,667	29,167	0.0885	2,546.00	
12	41,667	45,833	41,667	0.2733	3,652.25	
13	45,833		45,833	0.1103	4,791.00	

Table II - E Daily Payroll

	If the amount of wages (after s	of net			
	deductions and	d			Add the result
	exemptions) is	:	Subtract	Multiply the	to Column 5
L			Column 3	result by	amount.
i	At	But less	amount from	Column 4	Withhold the
n	Least	than	net wages	amount	resulting sum.
е	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$31	\$0	0.0400	\$0
2	31	42	31	0.0450	1.23
3	42	50	42	0.0525	1.75
4	50	77	50	0.0590	2.15
5	77	346	77	0.0685	3.74
6	346	385	346	0.0764	22.18
7	385	577	385	0.0814	25.12
8	577	769	577	0.0735	40.78
9	769	1,154	769	0.0885	54.91
10	1,154	1,346	1,154	0.1485	88.95
11	1,346	1,923	1,346	0.0885	117.51
12	1,923	2,115	1,923	0.2733	168.57
13	2,115		2,115	0.1103	221.12

Annual Tax Rate Schedule

	If annual wage	s (after			
	subtracting dec	ductions	Subtract		
	and exemption	s) are:	Column 3		Add the result to
			amount from	Multiply the	Column 5 amount.
L			taxable portion	result by	The resulting sum
I	At	But less	of annualized	Column 4	is the annualized
n	Least	than	pay	amount	tax.
е	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$8,000	\$0	0.0400	\$0
2	8,000	11,000	8,000	0.0450	320.00
3	11,000	13,000	11,000	0.0525	455.00
4	13,000	20,000	13,000	0.0590	560.00
5	20,000	90,000	20,000	0.0685	973.00
6	90,000	100,000	90,000	0.0764	5,768.00
7	100,000	150,000	100,000	0.0814	6,532.00
8	150,000	200,000	150,000	0.0735	10,602.00
9	200,000	300,000	200,000	0.0885	14,277.00
10	300,000	350,000	300,000	0.1485	23,127.00
11	350,000	500,000	350,000	0.0885	30,552.00
12	500,000	550,000	500,000	0.2733	43,827.00
13	550,000		550,000	0.1103	57,492.00

Steps for computing the amount of tax to be withheld:

22.917

12

13

20,833

22,917

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 T-12, 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 T-12 and add it to the deduction amount from Table B.) Subtract the total exemption and deduction amount from the wages to get net wages

1.826.13

2,395.50

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 T-15 to find the amount to withhold. Otherwise, continue with Step 2.

Step 2 Locate the table on this page 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

0.2733

0.1103

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

20,833

22,917

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

See page T-14A for withholding calculation examples using Method II.

If the amount of net wages (after subtracting deductions and

But less

Column 2

than

\$308

423

500

769

3,462

3,846

5,769

11,538

13,462

19,231

21,154

exemptions) is:

At

\$0

308

423

500

769

3,462

3.846

5,769

11,538

13,462

19,231

21,154

Least

Column 1

L

i

n

е

1

2

3

4

5

6

7

8

9

10

11

12

New York State Married

Add the result

resulting sum.

to Column 5

amount. Withhold the

Column 5

\$0

12.31

17.50

21.54

37.42

221.85

251.23

407.77

831.81

1,175.08

1,685.65

2,211.23

Г

Method II Exact Calculation Method

Monthly Payroll

	If the amount wages (after s	of net			
	deductions ar	nd			Add the result
	exemptions) i	S:	Subtract	Multiply the	to Column 5
L			Column 3	result by	amount.
i	At	But less	amount from	Column 4	Withhold the
n	Least	than	net wages	amount	resulting sum.
е	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$154	\$0	0.0400	\$0
2	154	212	154	0.0450	6.15
3	212	250	212	0.0525	8.75
4	250	385	250	0.0590	10.77
5	385	1,731	385	0.0685	18.71
6	1,731	1,923	1,731	0.0764	110.92
7	1,923	2,885	1,923	0.0814	125.62
8	2,885	5,769	2,885	0.0735	203.88
9	5,769	6,731	5,769	0.1785	415.90
10	6,731	9,615	6,731	0.0885	587.54
11	9,615	10,577	9,615	0.2733	842.83
12	10,577		10,577	0.1103	1,105.62

Table II - B Biweekly Payroll

Multiply the

result by Column 4

amount

Column 4

0.0400

0.0450

0.0525

0.0590

0.0685

0.0764

0.0814

0.0735

0.1785

0.0885

0.2733

0.1103

Subtract

Column 3

net wages

Column 3

\$0

308

423

500

769

3,462

3,846

5,769

11,538

13,462

19,231

21,154

amount from

Weekly Payroll

Table II - A

				/ Fayron	
	If the amount of wages (after su	of net ubtracting			Add the regult
	avagentions and		Subtract	Multiply the	to Column 5
L .	exemptions) is	•	Column 3	result by	amount
17	Δt	But loss	amount from	Column 4	Withhold the
l 'n	Least	than	net wages	amount	resulting sum
е	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$667	\$0	0.0400	\$0
2	667	917	667	0.0450	26.67
3	917	1,083	917	0.0525	37.92
4	1,083	1,667	1,083	0.0590	46.67
5	1,667	7,500	1,667	0.0685	81.08
6	7,500	8,333	7,500	0.0764	480.67
7	8,333	12,500	8,333	0.0814	544.33
8	12,500	25,000	12,500	0.0735	883.50
9	25,000	29,167	25,000	0.1785	1,802.25
10	29,167	41,667	29,167	0.0885	2,546.00
11	41,667	45,833	41,667	0.2733	3,652.25
12	45,833		45,833	0.1103	4,791.00

Table II - D

Table II - E Daily Payroll

L i n	If the amount of wages (after su deductions and exemptions) is: At Least	of net ubtracting d : But less than	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.
е	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$31	\$0	0.0400	\$0
2	31	42	31	0.0450	1.23
3	42	50	42	0.0525	1.75
4	50	77	50	0.0590	2.15
5	77	346	77	0.0685	3.74
6	346	385	346	0.0764	22.18
7	385	577	385	0.0814	25.12
8	577	1,154	577	0.0735	40.78
9	1,154	1,346	1,154	0.1785	83.18
10	1,346	1,923	1,346	0.0885	117.51
11	1,923	2,115	1,923	0.2733	168.57
12	2,115		2,115	0.1103	221.12

	Table II - C Semimonthly Payroll						
	If the amount wages (after s	of net subtracting					
	deductions ar exemptions) is	nd s:	Subtract	Multiply the	Add the result to Column 5		
L i	At	But less	Column 3 amount from	result by Column 4	amount. Withhold the		
n	Least	than	net wages	amount	resulting sum.		
е	Column 1	Column 2	Column 3	Column 4	Column 5		
1	\$0	\$333	\$0	0.0400	\$0		
2	333	458	333	0.0450	13.33		
3	458	542	458	0.0525	18.96		
4	542	833	542	0.0590	23.33		
5	833	3,750	833	0.0685	40.54		
6	3,750	4,167	3,750	0.0764	240.33		
7	4,167	6,250	4,167	0.0814	272.17		
8	6,250	12,500	6,250	0.0735	441.75		
9	12,500	14,583	12,500	0.1785	901.13		
10	14,583	20,833	14,583	0.0885	1,273.00		
11	20,833	22,917	20,833	0.2733	1,826.13		
12	22,917		22,917	0.1103	2,395.50		

	Annual Tax Rate Schedule				
	If annual wage	es (after			
	subtracting de	ductions	Subtract		
	and exemption	ns) are:	Column 3		Add the result to
			amount from	Multiply the	Column 5 amount.
Ļ	•		taxable portion	result by	The resulting sum
Í	At	But less	of annualized	Column 4	is the annualized
n	Least	than	pay	amount	tax.
е	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$8,000	\$0	0.0400	\$0
2	8,000	11,000	8,000	0.0450	320.00
3	11,000	13,000	11,000	0.0525	455.00
4	13,000	20,000	13,000	0.0590	560.00
5	20,000	90,000	20,000	0.0685	973.00
6	90,000	100,000	90,000	0.0764	5,768.00
7	100,000	150,000	100,000	0.0814	6,532.00
8	150,000	300,000	150,000	0.0735	10,602.00
9	300,000	350,000	300,000	0.1785	21,627.00
10	350,000	500,000	350,000	0.0885	30,552.00
11	500,000	550,000	500,000	0.2733	43,827.00
12	550,000		550,000	0.1103	57,492.00

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 T-12, 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 T-12 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 T-15 to find the amount to withhold. Otherwise, continue with Step 2.

Step 2 Locate the table on this page 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.

See page T-14-A for withholding calculation examples using Method II.

Method II Exact Calculation Method Examples

Sin	gle	
 Example 1: Weekly payroll, \$400 gross wages, single, 3 exemptions Amount from Table A on page T-12 is \$191.90 for single, weekly payroll, 3 exemptions. \$400 wages - \$191.90 = \$208.10 net wages. Use Table II - A on page T-13 for single, weekly payroll. Look up \$208.10 and use line 2 on which \$208.10 is greater than Column 1 (\$154) but less than Column 2 (\$212). \$208.10 - \$154 (from Column 3, line 2) = \$54.10. \$54.10 x .0450 (from Column 4, line 2) = \$2.43. \$2.43 + \$6.15 (from Column 5, line 2) = \$8.58. Withhold this amount. 	 Example 3: Monthly payroll, \$50,000 gross wages, single, 3 exemptions Amount from Table A on page T-12 is \$831.15 for single, monthly payroll, 3 exemptions. \$50,000 wages - \$831.15 = \$49,168.85 net wages. Use Table II - D on page T-13 for single, monthly payroll. Look up \$49,168.85 and use line 13 on which \$49,168.85 is greater than Column 1 (\$45,833). \$49,168.85 - \$45,833 (from Column 3, line 13) = \$3,335.85. \$3,335.85 x .1103 (from Column 4, line 13) = \$367.94. \$367.94 + \$4,791.00 (from Column 5, line 13) = \$5,158.94. Withhold this amount. 	
 Example 2: Semimonthly payroll, \$5,000 gross wages, single, 1 exemption Amount from Table A on page T-12 is \$332.25 for single, semimonthly payroll, 1 exemption. \$5,000 wages - \$332.25 = \$4,667.75 net wages. Use Table II - C on page T-13 for single, semimonthly payroll. Look up \$4,667.75 and use line 7 on which \$4,667.75 is greater than Column 1 (\$4,167) but less than Column 2 (\$6,250). \$4,667.75 - \$4,167 (from Column 3, line 7) = \$500.75. \$500.75 x .0814 (from Column 4, line 7) = \$40.76. \$40.76 + \$272.17 (from Column 5, line 7) = \$312.93. Withhold this amount. 	 Example 4: Daily payroll, \$750 gross wages, single, 2 exemptions Amount from Table A on page T-12 is \$34.55 for single, daily payroll, 2 exemptions. \$750 wages - \$34.55 = \$715.45 net wages. Use Table II - E on page T-13 for single, daily payroll. Look up \$715.45 and use line 8 on which \$715.45 is greater than Column 1 (\$577), but less than Column 2 (\$769). \$715.45 - \$577 (from Column 3, line 8) = \$138.45. \$138.45 x .0735 (from Column 4, line 8) = \$10.18. \$10.18 + \$40.78 (from Column 5, line 8) = \$50.96. Withhold this amount. 	
Mari	ried	
 Example 1: Weekly payroll, \$400 gross wages, married, 4 exemptions Amount from Table A on page T-12 is \$220.75 for married, weekly payroll 4 exemptions. \$400 wages - \$220.75 = \$179.25 net wages. Use Table II - A on page T-14 for married, weekly payroll. Look up \$179.25 and use line 2 on which \$179.25 is greater than Column 1 (\$154) but less than Column 2 (\$212). \$179.25 - \$154 (from Column 3, line 2) = \$25.25. \$25.25 x .0450 (from Column 4, line 2) = \$1.14. \$1.14 + \$6.15 (from Column 5, line 2) = \$7.29. Withhold this amount. 	 Example 3: Monthly payroll, \$50,000 gross wages, married, 3 exemptions Amount from Table A on page T-12 is \$872.80 for married, monthly payroll, 3 exemptions. \$50,000 wages - \$872.80 = \$49,127.20 net wages. Use Table II - D on page T-14 for married, monthly payroll. Look up \$49,127.20 and use line 12 on which \$49,127.20 is greater than Column 1 (\$45,833). \$49,127.20 - \$45,833 (from Column 3, line 12) = \$3,294.20. \$3,294.20 x .1103 (from Column 4, line 12) = \$363.35. \$363.35 + \$4,791.00 (from Column 5, line 12) = \$5,154.35. Withhold this amount. 	
 Example 2: Semimonthly payroll, \$5,000 gross wages, married, 3 exemptions Amount from Table A on page T-12 is \$436.40 for married, semimonthly payroll, 3 exemptions. \$5,000 wages - \$436.40 = \$4,563.60 net wages. Use Table II - C on page T-14 for married, semimonthly payroll. Look up \$4,563.60 and use line 7 on which \$4,563.60 is greater than Column 1 (\$4,167) but less than Column 2 (\$6,250). \$4,563.60 - \$4,167 (from Column 3, line 7) = \$396.60. \$396.60 x .0814 (from Column 4, line 7) = \$32.28. \$32.28 + \$272.17 (from Column 5, line 7) = \$304.45. Withhold this amount. 	 Example 4: Daily payroll, \$750 gross wages, married, 2 exemptions Amount from Table A on page T-12 is \$36.45 for married, daily payroll, 2 exemptions. \$750 wages - \$36.45 = \$713.55 net wages. Use Table II - E on page T-14 for married, daily payroll. Look up \$713.55 and use line 8 on which \$713.55 is greater than Column 1 (\$577), but less than Column 2 (\$1,154). \$713.55 - \$577 (from Column 3, line 8) = \$136.55. \$136.55 x .0735 (from Column 4, line 8) = \$10.04. \$10.04 + \$40.78 (from Column 5, line 8) = \$50.82. Withhold this amount. 	

Section 4. Three pages of Appendix 10-A, City of Yonkers Income Tax Surcharge on Residents and Earnings Tax on Nonresidents Withholding Tables and Other Methods, denominated "Method II: Exact Calculation Method" (Single, Married, and Examples, respectively), which pages are numbered T-57, T-58, T-58-A, are REPEALED and new such pages are added to Appendix 10-A of such Title to read as follows:

Table II - A Weekly Payroll If the amount of net wages (after subtracting Add the result to deductions and Subtract Multiply the Column 5 amount. exemptions) is: L Column 3 result by Multiply by 10% 1 But less amount from Column 4 (.10). Withhold At n Least than net wages amount the product. е Column 1 Column 2 Column 3 Column 4 Column 5 1 \$0 \$154 \$0 0.0400 \$0 2 154 212 154 0.0450 6.15 3 212 250 212 0.0525 8.75 4 10.77 250 385 250 0.0590 5 385 1,731 385 0.0685 18.71 6 1,731 1,923 110.92 1.731 0.0764 7 1,923 2,885 1,923 0.0814 125.62 8 2 885 3,846 2,885 0 0735 203 88 9 3,846 3,846 0.0885 274.56 5,769 6,731 10 5,769 5.769 0.1485 444.75 6,731 9,615 0.0885 587.54 11 6,731 12 9,615 10,577 9,615 0.2733 842.83 13 10,577 10,577 0.1103 1,105.62

	Table II - B Biweekly Payroll								
	If the amount	of net							
	wages (after	subtracting							
	deductions a	nd			Add the result to				
	exemptions)	is:	Subtract	Multiply the	Column 5 amount.				
L			Column 3	result by	Multiply by 10%				
i	At	But less	amount from	Column 4	(.10). Withhold				
n	Least	than	net wages	amount	the product.				
е	Column 1	Column 2	Column 3	Column 4	Column 5				
1	\$0	\$308	\$0	0.0400	\$0				
2	308	423	308	0.0450	12.31				
3	423	500	423	0.0525	17.50				
4	500	769	500	0.0590	21.54				
5	769	3,462	769	0.0685	37.42				
6	3,462	3,846	3,462	0.0764	221.85				
7	3,846	5,769	3,846	0.0814	251.23				
8	5,769	7,692	5,769	0.0735	407.77				
9	7,692	11,538	7,692	0.0885	549.12				
10	11,538	13,462	11,538	0.1485	889.50				
11	13,462	19,231	13,462	0.0885	1,175.08				
12	19,231	21,154	19,231	0.2733	1,685.65				
13	21,154		21,154	0.1103	2,211.23				

	Table II - C Semimonthly Payroll								
	If the amount	of net							
	wages (after	subtracting							
	deductions a	nd			Add the result to				
	exemptions)	is:	Subtract	Multiply the	Column 5 amount.				
L .			Column 3	result by	Multiply by 10%				
	At	But less	amount from	Column 4	(.10). Withhold				
n	Least	than	net wages	amount	the product.				
е	Column 1	Column 2	Column 3	Column 4	Column 5				
1	\$0	\$333	\$0	0.0400	\$0				
2	333	458	333	0.0450	13.33				
3	458	542	458	0.0525	18.96				
4	542	833	542	0.0590	23.33				
5	833	3,750	833	0.0685	40.54				
6	3,750	4,167	3,750	0.0764	240.33				
7	4,167	6,250	4,167	0.0814	272.17				
8	6,250	8,333	6,250	0.0735	441.75				
9	8,333	12,500	8,333	0.0885	594.88				
10	12,500	14,583	12,500	0.1485	963.63				
11	14,583	20,833	14,583	0.0885	1,273.00				
12	20,833	22,917	20,833	0.2733	1,826.13				
13	22,917		22,917	0.1103	2,395.50				

	Table II - D Monthly Payroll							
	If the amount o wages (after su	f net Ibtracting						
	deductions and				Add the result to			
	exemptions) is:		Subtract	Multiply the	Column 5 amount.			
L			Column 3	result by	Multiply by 10%			
i	At	But less	amount from	Column 4	(.10). Withhold			
n	Least	than	net wages	amount	the product.			
е	Column 1	Column 2	Column 3	Column 4	Column 5			
1	\$0	\$667	\$0	0.0400	\$0			
2	667	917	667	0.0450	26.67			
3	917	1,083	917	0.0525	37.92			
4	1,083	1,667	1,083	0.0590	46.67			
5	1,667	7,500	1,667	0.0685	81.08			
6	7,500	8,333	7,500	0.0764	480.67			
7	8,333	12,500	8,333	0.0814	544.33			
8	12,500	16,667	12,500	0.0735	883.50			
9	16,667	25,000	16,667	0.0885	1,189.75			
10	25,000	29,167	25,000	0.1485	1,927.25			
11	29,167	41,667	29,167	0.0885	2,546.00			
12	41,667	45,833	41,667	0.2733	3,652.25			
13	45,833		45,833	0.1103	4,791.00			

Table II - E Daily Payroll

L	If the amount of wages (after sul deductions and exemptions) is:	net btracting	Subtract Column 3	Multiply the result by	Add the result to Column 5 amount. Multiply by 10%
i	At	But less	amount from	Column 4	(.10). Withhold
n	Least	than	net wages	amount	the product.
е	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$31	\$0	0.0400	\$0
2	31	42	31	0.0450	1.23
3	42	50	42	0.0525	1.75
4	50	77	50	0.0590	2.15
5	77	346	77	0.0685	3.74
6	346	385	346	0.0764	22.18
7	385	577	385	0.0814	25.12
8	577	769	577	0.0735	40.78
9	769	1,154	769	0.0885	54.91
10	1,154	1,346	1,154	0.1485	88.95
11	1,346	1,923	1,346	0.0885	117.51
12	1,923	2,115	1,923	0.2733	168.57
13	2,115		2,115	0.1103	221.12

Annual Tax Rate Schedule

	If annual wage	s (after			
	subtracting dec	ductions	Subtract		
	and exemption	is) are:	Column 3		Add the result to
-			amount from	Multiply the	Column 5 amount.
L			taxable portion	result by	Multiply by 10%
I	At	But less	of annualized	Column 4	(.10). Withhold
n	Least	than	рау	amount	the product.
е	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$8,000	\$0	0.0400	\$0
2	8,000	11,000	8,000	0.0450	320.00
3	11,000	13,000	11,000	0.0525	455.00
4	13,000	20,000	13,000	0.0590	560.00
5	20,000	90,000	20,000	0.0685	973.00
6	90,000	100,000	90,000	0.0764	5,768.00
7	100,000	150,000	100,000	0.0814	6,532.00
8	150,000	200,000	150,000	0.0735	10,602.00
9	200,000	300,000	200,000	0.0885	14,277.00
10	300,000	350,000	300,000	0.1485	23,127.00
11	350,000	500,000	350,000	0.0885	30,552.00
12	500,000	550,000	500,000	0.2733	43,827.00
13	550,000		550,000	0.1103	57,492.00

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 T-56, 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 T-56 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 T-59 to find the amount to withhold. Otherwise, continue with Step 2.

Step 2 Locate the table on this page 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 the same line, add the result from Step 4 to the amount in Column 5. Multiply the result by 10% (.10). Withhold the resulting product from wages.

See page T-58-A for withholding calculation examples using Method II.

City of Yonkers

Single

\$0

308

423

500

769

3,462

3.846

5,769

11,538

13,462

19,231

21,154

Least

Column 1

'n

е

1

2

3

4 5

6

7

8

9

10

11

12

Column 2

than

\$308

423

500

769

3,462

3,846

5,769

11,538

13,462

19,231

21,154

City of Yonkers Married

If the amount of no

Method II Exact Calculation Method

Monthly Payroll

Table II - A Weekly Payroll										
	If the amount of net wages (after subtracting									
	deductions an	d	Outstand	Maria la cale a	Add the result to					
	exemptions) is	5:	Column 3	result by	Column 5 amount. Multiply by 10%					
ī	At	But less	amount from	Column 4	(.10). Withhold					
n	Least	than	net wages	amount	the product.					
е	Column 1	Column 2	Column 3	Column 4	Column 5					
1	\$0	\$154	\$0	0.0400	\$0					
2	154	212	154	0.0450	6.15					
3	212	250	212	0.0525	8.75					
4	250	385	250	250 0.0590						
5	385	1,731	385	0.0685	18.71					
6	1,731	1,923	1,731	0.0764	110.92					
7	1,923	2,885	1,923	0.0814	125.62					
8	2,885	5,769	2,885	0.0735	203.88					
9	5,769	6,731	5,769	0.1785	415.90					
10	6,731	9,615	6,731	0.0885	587.54					
11	9,615	10,577	9,615	0.2733	842.83					
12	10,577		10,577	0.1103	1,105.62					
-		Tab								
			Ie II - D DIW	eekiy Payro	11					
L	wages (after s deductions an exemptions) is	d subtracting d	Subtract Column 3	Multiply the result by	Add the result to Column 5 amount. Multiply by 10%					
i	At	But less	amount from	Column 4	(.10). Withhold					

net wages

Column 3

\$0

308

423

500

769

3,462

3,846

5,769

11,538

13,462

19,231

21,154

amount

Column 4

0.0400

0.0450

0.0525

0.0590

0.0685

0.0764

0.0814

0.0735

0.1785

0.0885

0.2733

0.1103

the product.

Column 5

\$0

12.31

17.50

21.54

37.42

221.85

251.23

407.77

831.81

1,175.08

1,685.65

2,211.23

	wages (after subt	racting			
	deductions and				Add the result to
	exemptions) is:		Subtract	Multiply the	Column 5 amount.
L			Column 3	result by	Multiply by 10%
i	At	But less	amount from	Column 4	(.10). Withhold
n	Least	than	net wages	amount	the product.
е	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$667	\$0	0.0400	\$0
2	667	917	667	0.0450	26.67
3	917	1,083	917	0.0525	37.92
4	1,083	1,667	1,083	0.0590	46.67
5	1,667	7,500	1,667	0.0685	81.08
6	7,500	8,333	7,500	0.0764	480.67
7	8,333	12,500	8,333	0.0814	544.33
8	12,500	25,000	12,500	0.0735	883.50
9	25,000	29,167	25,000	0.1785	1,802.25
10	29,167	41,667	29,167	0.0885	2,546.00
11	41,667	45,833	41,667	0.2733	3,652.25
12	45 000		4E 022	0 1102	4 701 00

Table II - D

Table II - E Daily Payroll

	If the amount of	of net			
	deductions and	d	Cubtract	Multiply the	Add the result to
1	exemptions) is		Column 3	result by	Multiply by 10%
ī	At	But less	amount from	Column 4	(.10). Withhold
n	Least	than	net wages	amount	the product.
е	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$31	\$0	0.0400	\$0
2	31	42	31	0.0450	1.23
3	42	50	42	0.0525	1.75
4	50	77	50	0.0590	2.15
5	77	346	77	0.0685	3.74
6	346	385	346	0.0764	22.18
7	385	577	385	0.0814	25.12
8	577	1,154	577	0.0735	40.78
9	1,154	1,346	1,154	0.1785	83.18
10	1,346	1,923	1,346	0.0885	117.51
11	1,923	2,115	1,923	0.2733	168.57
12	2,115		2,115	0.1103	221.12

	Table II - C Semimonthly Payroll						Annual Tax Rate Schedule					
	If the amount wages (after s deductions ar exemptions) i	of net subtracting nd s:	Subtract	Multiply the	Add the result to Column 5 amount. Multiply by 10%			If annual wage subtracting de and exemption	es (after ductions ns) are:	Subtract Column 3 amount from taxable portion	Multiply the	Add the result to Column 5 amount. Multiply by 10%
Ī	At	But less	amount from	Column 4	(.10). Withhold		ī	At	But less	of annualized	Column 4	(.10). Withhold
n	Least	than	net wages	amount	the product.		n	Least	than	pay	amount	the product.
е	Column 1	Column 2	Column 3	Column 4	Column 5		е	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$333	\$0	0.0400	\$0		1	\$0	\$8,000	\$0	0.0400	\$0
2	333	458	333	0.0450	13.33		2	8,000	11,000	8,000	0.0450	320.00
3	458	542	458	0.0525	18.96		3	11,000	13,000	11,000	0.0525	455.00
4	542	833	542	0.0590	23.33		4	13,000	20,000	13,000	0.0590	560.00
5	833	3,750	833	0.0685	40.54		5	20,000	90,000	20,000	0.0685	973.00
6	3,750	4,167	3,750	0.0764	240.33		6	90,000	100,000	90,000	0.0764	5,768.00
7	4,167	6,250	4,167	0.0814	272.17		7	100,000	150,000	100,000	0.0814	6,532.00
8	6,250	12,500	6,250	0.0735	441.75		8	150,000	300,000	150,000	0.0735	10,602.00
9	12,500	14,583	12,500	0.1785	901.13		9	300,000	350,000	300,000	0.1785	21,627.00
10	14,583	20,833	14,583	0.0885	1,273.00		10	350,000	500,000	350,000	0.0885	30,552.00
11	20,833	22,917	20,833	0.2733	1,826.13	1	11	500,000	550,000	500,000	0.2733	43,827.00
12	22,917.		22,917	0.1103	2,395.50		12	550,000		550,000	0.1103	57,492.00

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 T-56, 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 T-56 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 T-59 to find the amount to withhold. Otherwise, continue with Step 2.

Step 2 Locate the table on this page 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 the same line, add the result from Step 4 to the amount in Column 5. Multiply the result by 10% (.10). Withhold the resulting product from wages.

See page T-58-A for withholding calculation examples using Method II.

City of Yonkers Method II Exact Calculation Method Examples

Sing	gle
 Example 1: Weekly payroll, \$400 gross wages, single, 3 exemptions 1. Amount from Table A on page T-56 is \$191.90 for single, weekly payroll, 3 exemptions. \$400 wages - \$191.90 = \$208.10 net wages. 2. Use Table II - A on page T-57 for single, weekly payroll. Look up \$208.10 and use line 2 on which \$208.10 is greater than Column 1 (\$154) but less than Column 2 (\$212). 3. \$208.10 - \$154 (from Column 3, line 2) = \$54.10. 4. \$54.10 x .0450 (from Column 4, line 2) = \$2.43. 5. \$2.43 + \$6.15 (from Column 5, line 2) = \$8.58. \$8.58 X .10 = \$0.86. Withhold this amount. 	 Example 3: Monthly payroll, \$50,000 gross wages, single, 3 exemptions Amount from Table A on page T-56 is \$831.15 for single, monthly payroll, 3 exemptions. \$50,000 wages - \$831.15 = \$49,168.85 net wages. Use Table II - D on page T-57 for single, monthly payroll. Look up \$49,168.85 and use line 13 on which \$49,168.85 is greater than Column 1 (\$45,833). \$49,168.85 - \$45,833 (from Column 3, line 13) = \$3,335.85. \$3,335.85 x .1103 (from Column 4, line 13) = \$367.94. \$367.94 + \$4,791.00 (from Column 5, line 13) = \$5,158.94. \$5,158.94 X .10 = \$515.89. Withhold this amount.
 Example 2: Semimonthly payroll, \$5,000 gross wages, single, 1 exemption Amount from Table A on page T-56 is \$332.25 for single, semimonthly payroll, 1 exemption. \$5,000 wages - \$332.25 = \$4,667.75 net wages. Use Table II - C on page T-57 for single, semimonthly payroll. Look up \$4,667.75 and use line 7 on which \$4,667.75 is greater than Column 1 (\$4,167) but less than Column 2 (\$6,250). \$4,667.75 - \$4,167 (from Column 3, line 7) = \$500.75. \$500.75 x .0814 (from Column 4, line 7) = \$40.76. \$40.76 + \$272.17 (from Column 5, line 7) = \$312.19. \$312.19 X .10 = \$31.22. Withhold this amount. 	 Example 4: Daily payroll, \$750 gross wages, single, 2 exemptions Amount from Table A on page T-56 is \$34.55 for single, daily payroll, 2 exemptions. \$750 wages - \$34.55 = \$715.45 net wages. Use Table II - E on page T-57 for single, daily payroll. Look up \$715.45 and use line 8 on which \$715.45 is greater than Column 1 (\$577), but less than Column 2 (\$769). \$715.45 - \$577 (from Column 3, line 8) = \$138.45. \$138.45 x .0735 (from Column 4, line 8) = \$10.18. \$10.18 + \$40.78 (from Column 5, line 8) = \$50.96. \$50.96 X .10 = \$5.10. Withhold this amount.
Marr	ied
 Example 1: Weekly payroll, \$400 gross wages, married, 4 exemptions 1. Amount from Table A on page T-56 is \$220.75 for married, weekly payroll 4 exemptions. \$400 wages - \$220.75 = \$179.25 net wages. 2. Use Table II - A on page T-58 for married, weekly payroll. Look up \$179.25 and use line 2 on which \$179.25 is greater than Column 1 (\$154) but less than Column 2 (\$212). 3. \$179.25 - \$154 (from Column 3, line 2) = \$25.25. 4. \$25.25 x .0450 (from Column 4, line 2) = \$1.14. 5. \$1.14 + \$6.15 (from Column 5, line 2) = \$7.29. \$7.29 X .10 = \$0.73. Withhold this amount. 	 Example 3: Monthly payroll, \$50,000 gross wages, married, 3 exemptions Amount from Table A on page T-56 is \$872.80 for married, monthly payroll, 3 exemptions. \$50,000 wages - \$872.80 = \$49,127.20 net wages. Use Table II - D on page T-58 for married, monthly payroll. Look up \$49,127.20 and use line 12 on which \$49,127.20 is greater than Column 1 (\$45,833). \$49,127.20 - \$45,833 (from Column 3, line 12) = \$3,294.20. \$3,294.20 x .1103 (from Column 4, line 12) = \$363.35. \$363.35 + \$4,791.00 (from Column 5, line 12) = \$5,154.35. \$5,154.35 X .10 = \$515.44. Withhold this amount.
 Example 2: Semimonthly payroll, \$5,000 gross wages, married, 3 exemptions Amount from Table A on page T-56 is \$436.40 for married, semimonthly payroll, 3 exemptions. \$5,000 wages - \$436.40 = \$4,563.60 net wages. Use Table II - C on page T-58 for married, semimonthly payroll. Look up \$4,563.60 and use line 7 on which \$4,563.60 is greater than Column 1 (\$4,167) but less than Column 2 (\$6,250). \$4,563.60 - \$4,167 (from Column 3, line 7) = \$396.60. \$396.60 x .0814 (from Column 4, line 7) = \$32.28. \$32.28 + \$272.17 (from Column 5, line 7) = \$304.45. \$304.45 X .10 = \$30.45. Withhold this amount. 	 Example 4: Daily payroll, \$750 gross wages, married, 2 exemptions Amount from Table A on page T-56 is \$36.45 for married, daily payroll, 2 exemptions. \$750 wages - \$36.45 = \$713.55 net wages. Use Table II - E on page T-58 for married, daily payroll. Look up \$713.55 and use line 8 on which \$713.55 is greater than Column 1 (\$577), but less than Column 2 (\$1,154). \$713.55 - \$577 (from Column 3, line 8) = \$136.55. \$136.55 x .0735 (from Column 4, line 8) = \$10.04. \$10.04 + \$40.78 (from Column 5, line 8) = \$50.82. \$50.82 X .10 = \$5.08. Withhold this amount.

Section 5. These amendments shall take effect on the day the Notice of Emergency Adoption and Proposal is filed with the Department of State and shall apply to wages and other compensation subject to withholding paid on or after May 1, 2009.

Dated: Albany, New York April 15, 2009

> Robert L. Megna Commissioner of Taxation and Finance