

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, section 1321, subsection (a) of section 1329, and subsection (a) of section 1332 of the Tax Law; section 15-105, subdivision (a) of section 15-108, and section 15-111 of the Code of the City of Yonkers; City of Yonkers Local Law No. 11-2014; section 5 of Part Z-1 of Chapter 57 of the Laws of 2009, and Chapter 70 of the Laws of 2013, the Commissioner of Taxation and Finance hereby makes and adopts the following amendments to the City of Yonkers Income Tax Surcharge on Residents Regulations and to Appendix 10-A, which comprise the regulations with respect to the 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:

Section 1. 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 for the applicable taxable year multiplied 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 [August 1, 2014] December 31, 2014, [19.2] 16.75 percent multiplied by 9.62 percent which equals [1.84704] 1.61135 percent), without any allowance for withholding exemptions.

Section 2. Appendix 10-A of the Appendixes of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York is hereby REPEALED and a new Appendix 10-A is added to the Appendixes of such Title to read as follows:

APPENDIX 10-A

CITY OF YONKERS INCOME TAX SURCHARGE ON RESIDENTS

AND EARNINGS TAX ON NONRESIDENTS

WITHHOLDING TABLES AND OTHER METHODS

Separate tables and methods are required to be used for the City of Yonkers income tax surcharge on residents and for the City of Yonkers earnings tax on nonresidents.

The following methods of withholding shall be used by employers for determining the amount of City of Yonkers income tax surcharge on residents and the amount of City of Yonkers earnings tax on nonresidents to be deducted and withheld from wages paid:

A. Approved methods for determining the City of Yonkers income tax surcharge on residents to be deducted and withheld:

I. Wage Bracket Table Method

II. Exact Calculation Method

B. Approved methods for determining the City of Yonkers earnings tax on nonresidents to be deducted and withheld from net taxable weekly wages:

VI. Wage Bracket Table Method

VII. Exact Calculation Method

VIII. Annualized Tax Method

The Dollar to Dollar Withholding Table may be used as a reference table for checking the amount of City of Yonkers income tax surcharge on residents to be deducted and withheld from net taxable weekly wages.

CITY OF YONKERS INCOME TAX SURCHARGE ON RESIDENTS

METHOD I WAGE BRACKET TABLE METHOD

An employer electing to use the wage bracket table method with respect to any employee's wages shall determine the amount of City of Yonkers income tax surcharge to be deducted and withheld in accordance with the tables set forth in this method. Tables for periods not provided for may be obtained from the New York State Department of Taxation and Finance, W.A. Harriman Campus, Albany, NY 12227 upon request (however, see the end of this Appendix for rules under which any of the tables for the more common payroll periods may be converted for use for other payroll periods).

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	\$0.05									
	170	180	0.25	0.10									
Surcharge	180	190	0.30	0.15	\$0.05								
	190	200	0.35	0.25	0.10								
	200	210	0.45	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	0.65	0.50	0.35	0.25	0.10						
WEEKLY	240	250	0.70	0.55	0.45	0.30	0.20	\$0.05					
	250	260	0.75	0.65	0.50	0.35	0.25	0.10					
	260	270	0.85	0.70	0.55	0.45	0.30	0.20	\$0.05				
Payroll Period	270	280	0.90	0.75	0.65	0.50	0.40	0.25	0.10				
	280	290	0.95	0.85	0.70	0.60	0.45	0.30	0.20	\$0.05			
	290	300	1.05	0.90	0.75	0.65	0.50	0.40	0.25	0.15			
	300	310	1.10	0.95	0.85	0.70	0.60	0.45	0.30	0.20	\$0.05		
	310	320	1.15	1.05	0.90	0.80	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	0.35	0.20	\$0.05	
	330	340	1.30	1.20	1.05	0.90	0.80	0.65	0.50	0.40	0.25	0.15	\$0.00
	340	350	1.40	1.25	1.10	1.00	0.85	0.70	0.60	0.45	0.35	0.20	0.10
	350	360	1.50	1.35	1.20	1.05	0.90	0.80	0.65	0.55	0.40	0.25	0.15
	360	370	1.55	1.40	1.25	1.10	1.00	0.85	0.75	0.60	0.45	0.35	0.20
	370	380	1.65	1.50	1.35	1.20	1.05	0.90	0.80	0.65	0.55	0.40	0.30
	380	390	1.75	1.55	1.40	1.25	1.10	1.00	0.85	0.75	0.60	0.45	0.35
	390	400	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.80	0.65	0.55	0.40
	400	410	1.90	1.75	1.55	1.40	1.25	1.15	1.00	0.85	0.75	0.60	0.50
	410	420	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.80	0.65	0.55
	420	430	2.10	1.90	1.75	1.55	1.40	1.30	1.15	1.00	0.85	0.75	0.60
	430	440	2.20	2.00	1.85	1.65	1.50	1.35	1.20	1.05	0.95	0.80	0.70
	440	450	2.30	2.10	1.90	1.75	1.60	1.45	1.30	1.15	1.00	0.85	0.75
	450	460	2.40	2.20	2.00	1.85	1.65	1.50	1.35	1.20	1.05	0.95	0.80
	460	470	2.50	2.30	2.10	1.95	1.75	1.60	1.45	1.30	1.15	1.00	0.90
	470	480	2.60	2.40	2.20	2.00	1.85	1.65	1.50	1.35	1.20	1.10	0.95
	480	490	2.70	2.50	2.30	2.10	1.95	1.75	1.60	1.45	1.30	1.15	1.00
	490	500	2.80	2.60	2.40	2.20	2.05	1.85	1.70	1.50	1.35	1.25	1.10
	500	510	2.90	2.70	2.50	2.30	2.15	1.95	1.75	1.60	1.45	1.30	1.15
	510	520	3.00	2.80	2.60	2.40	2.25	2.05	1.85	1.70	1.50	1.40	1.25
	520	530	3.10	2.90	2.70	2.50	2.35	2.15	1.95	1.75	1.60	1.45	1.30
	530	540	3.20	3.00	2.80	2.60	2.45	2.25	2.05	1.85	1.70	1.55	1.40
	540	550	3.30	3.10	2.90	2.70	2.55	2.35	2.15	1.95	1.80	1.60	1.45
	550	560	3.40	3.20	3.00	2.80	2.60	2.45	2.25	2.05	1.85	1.70	1.55
	560	570	3.50	3.30	3.10	2.90	2.70	2.55	2.35	2.15	1.95	1.80	1.60
	570	580	3.60	3.40	3.20	3.00	2.80	2.65	2.45	2.25	2.05	1.90	1.70
	580	590	3.70	3.50	3.30	3.10	2.90	2.75	2.55	2.35	2.15	1.95	1.80
	590	600	3.80	3.60	3.40	3.20	3.00	2.85	2.65	2.45	2.25	2.05	1.90
	600	610	3.95	3.70	3.50	3.30	3.10	2.95	2.75	2.55	2.35	2.15	2.00
	610	620	4.05	3.85	3.60	3.40	3.20	3.05	2.85	2.65	2.45	2.25	2.10
	620	630	4.15	3.95	3.75	3.50	3.30	3.15	2.95	2.75	2.55	2.35	2.20
	630	640	4.25	4.05	3.85	3.65	3.40	3.25	3.05	2.85	2.65	2.45	2.30
	640	650	4.35	4.15	3.95	3.75	3.55	3.30	3.15	2.95	2.75	2.55	2.35
	\$650 & OVER		Use Method II, "Exact Calculation Method," on pages 16 and 17.										

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$100											
100	105											
105	110											
110	115											
115	120											
120	125											
125	130											
130	135											
135	140											
140	145											
145	150											
150	160	\$0.05										
160	170	0.10										
170	180	0.15	\$0.05									
180	190	0.25	0.10									
190	200	0.30	0.15	\$0.05								
200	210	0.35	0.25	0.10								
210	220	0.45	0.30	0.15	\$0.05							
220	230	0.50	0.35	0.25	0.10							
230	240	0.55	0.45	0.30	0.20	\$0.05						
240	250	0.65	0.50	0.35	0.25	0.10						
250	260	0.70	0.55	0.45	0.30	0.20	\$0.05					
260	270	0.75	0.65	0.50	0.40	0.25	0.10					
270	280	0.85	0.70	0.55	0.45	0.30	0.20	\$0.05				
280	290	0.90	0.75	0.65	0.50	0.40	0.25	0.10				
290	300	0.95	0.85	0.70	0.60	0.45	0.30	0.20	\$0.05			
300	310	1.05	0.90	0.75	0.65	0.50	0.40	0.25	0.15			
310	320	1.10	0.95	0.85	0.70	0.60	0.45	0.35	0.20	\$0.05		
320	330	1.20	1.05	0.90	0.80	0.65	0.50	0.40	0.25	0.15		
330	340	1.25	1.10	1.00	0.85	0.70	0.60	0.45	0.35	0.20	\$0.05	
340	350	1.35	1.20	1.05	0.90	0.80	0.65	0.55	0.40	0.25	0.15	\$0.00
350	360	1.40	1.25	1.10	1.00	0.85	0.70	0.60	0.45	0.35	0.20	0.10
360	370	1.50	1.35	1.20	1.05	0.90	0.80	0.65	0.55	0.40	0.25	0.15
370	380	1.55	1.40	1.25	1.10	1.00	0.85	0.75	0.60	0.45	0.35	0.20
380	390	1.65	1.50	1.35	1.20	1.05	0.90	0.80	0.65	0.55	0.40	0.30
390	400	1.75	1.55	1.40	1.25	1.10	1.00	0.85	0.75	0.60	0.50	0.35
400	410	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.80	0.65	0.55	0.40
410	420	1.90	1.75	1.55	1.40	1.30	1.15	1.00	0.85	0.75	0.60	0.50
420	430	2.00	1.85	1.65	1.50	1.35	1.20	1.05	0.95	0.80	0.70	0.55
430	440	2.10	1.90	1.75	1.55	1.45	1.30	1.15	1.00	0.85	0.75	0.60
440	450	2.20	2.00	1.85	1.65	1.50	1.35	1.20	1.05	0.95	0.80	0.70
450	460	2.30	2.10	1.90	1.75	1.60	1.45	1.30	1.15	1.00	0.90	0.75
460	470	2.40	2.20	2.00	1.85	1.65	1.50	1.35	1.20	1.05	0.95	0.80
470	480	2.50	2.30	2.10	1.95	1.75	1.60	1.45	1.30	1.15	1.00	0.90
480	490	2.60	2.40	2.20	2.05	1.85	1.70	1.50	1.35	1.20	1.10	0.95
490	500	2.70	2.50	2.30	2.15	1.95	1.75	1.60	1.45	1.30	1.15	1.00
500	510	2.80	2.60	2.40	2.25	2.05	1.85	1.70	1.50	1.35	1.25	1.10
510	520	2.90	2.70	2.50	2.30	2.15	1.95	1.75	1.60	1.45	1.30	1.15
520	530	3.00	2.80	2.60	2.40	2.25	2.05	1.85	1.70	1.50	1.40	1.25
530	540	3.10	2.90	2.70	2.50	2.35	2.15	1.95	1.80	1.60	1.45	1.30
540	550	3.20	3.00	2.80	2.60	2.45	2.25	2.05	1.85	1.70	1.55	1.40
550	560	3.30	3.10	2.90	2.70	2.55	2.35	2.15	1.95	1.80	1.60	1.45
560	570	3.40	3.20	3.00	2.80	2.65	2.45	2.25	2.05	1.85	1.70	1.55
570	580	3.50	3.30	3.10	2.90	2.75	2.55	2.35	2.15	1.95	1.80	1.60
580	590	3.60	3.40	3.20	3.00	2.85	2.65	2.45	2.25	2.05	1.90	1.70
590	600	3.70	3.50	3.30	3.10	2.95	2.75	2.55	2.35	2.15	1.95	1.80
600	610	3.85	3.60	3.40	3.20	3.00	2.85	2.65	2.45	2.25	2.05	1.90
610	620	3.95	3.75	3.50	3.30	3.10	2.95	2.75	2.55	2.35	2.15	2.00
620	630	4.05	3.85	3.65	3.40	3.20	3.05	2.85	2.65	2.45	2.25	2.10
630	640	4.15	3.95	3.75	3.55	3.30	3.15	2.95	2.75	2.55	2.35	2.20
640	650	4.25	4.05	3.85	3.65	3.45	3.25	3.05	2.85	2.65	2.45	2.30
\$650 & OVER		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											
	240	250											
	250	260											
Yonkers	260	270											
	270	280											
	280	290	\$0.00										
RESIDENT	290	300	0.10										
	300	320	0.20										
	320	340	0.30	\$0.05									
	340	360	0.45	0.20									
Income Tax	360	380	0.60	0.35	\$0.05								
	380	400	0.70	0.45	0.20								
Surcharge	400	420	0.85	0.60	0.35	\$0.10							
	420	440	1.00	0.75	0.45	0.20							
	440	460	1.10	0.85	0.60	0.35	\$0.10						
	460	480	1.25	1.00	0.75	0.50	0.20						
SINGLE	480	500	1.40	1.15	0.85	0.60	0.35	\$0.10					
	500	520	1.50	1.25	1.00	0.75	0.50	0.25					
	520	540	1.65	1.40	1.15	0.90	0.65	0.35	\$0.10				
	540	560	1.80	1.55	1.30	1.00	0.75	0.50	0.25				
	560	580	1.90	1.65	1.40	1.15	0.90	0.65	0.40	\$0.10			
BIWEEKLY	580	600	2.05	1.80	1.55	1.30	1.05	0.75	0.50	0.25	\$0.00		
	600	620	2.20	1.95	1.70	1.40	1.15	0.90	0.65	0.40	0.15		
Payroll Period	620	640	2.35	2.05	1.80	1.55	1.30	1.05	0.80	0.50	0.25	\$0.00	
	640	660	2.50	2.20	1.95	1.70	1.45	1.15	0.90	0.65	0.40	0.15	
	660	680	2.65	2.35	2.10	1.80	1.55	1.30	1.05	0.80	0.55	0.30	\$0.00
	680	700	2.80	2.50	2.20	1.95	1.70	1.45	1.20	0.95	0.65	0.40	0.15
	700	720	2.95	2.65	2.35	2.10	1.85	1.55	1.30	1.05	0.80	0.55	0.30
	720	740	3.10	2.80	2.50	2.25	1.95	1.70	1.45	1.20	0.95	0.70	0.40
	740	760	3.30	2.95	2.65	2.40	2.10	1.85	1.60	1.35	1.05	0.80	0.55
	760	780	3.45	3.10	2.80	2.55	2.25	2.00	1.70	1.45	1.20	0.95	0.70
	780	800	3.65	3.30	2.95	2.70	2.40	2.10	1.85	1.60	1.35	1.10	0.80
	800	820	3.80	3.45	3.15	2.85	2.55	2.25	2.00	1.75	1.45	1.20	0.95
	820	840	4.00	3.65	3.30	3.00	2.70	2.40	2.10	1.85	1.60	1.35	1.10
	840	860	4.20	3.80	3.50	3.15	2.85	2.55	2.25	2.00	1.75	1.50	1.20
	860	880	4.40	4.00	3.65	3.30	3.00	2.70	2.40	2.15	1.85	1.60	1.35
	880	900	4.60	4.20	3.85	3.50	3.15	2.85	2.55	2.30	2.00	1.75	1.50
	900	920	4.80	4.40	4.05	3.65	3.35	3.00	2.70	2.45	2.15	1.90	1.65
	920	940	5.00	4.60	4.25	3.85	3.50	3.15	2.85	2.60	2.30	2.00	1.75
	940	960	5.20	4.80	4.45	4.05	3.70	3.35	3.00	2.75	2.45	2.15	1.90
	960	980	5.40	5.00	4.65	4.25	3.85	3.50	3.20	2.90	2.60	2.30	2.05
	980	1,000	5.60	5.20	4.80	4.45	4.05	3.70	3.35	3.05	2.75	2.45	2.15
	1,000	1,020	5.80	5.40	5.00	4.65	4.25	3.90	3.55	3.20	2.90	2.60	2.30
	1,020	1,040	6.00	5.60	5.20	4.85	4.45	4.10	3.70	3.35	3.05	2.75	2.45
	1,040	1,060	6.20	5.80	5.40	5.05	4.65	4.30	3.90	3.55	3.20	2.90	2.60
	1,060	1,080	6.35	6.00	5.60	5.25	4.85	4.45	4.10	3.70	3.40	3.05	2.75
	1,080	1,100	6.55	6.20	5.80	5.45	5.05	4.65	4.30	3.90	3.55	3.20	2.90
	1,100	1,120	6.80	6.40	6.00	5.65	5.25	4.85	4.50	4.10	3.75	3.40	3.05
	1,120	1,140	7.00	6.60	6.20	5.85	5.45	5.05	4.70	4.30	3.95	3.60	3.25
	1,140	1,160	7.20	6.80	6.40	6.00	5.65	5.25	4.90	4.50	4.10	3.75	3.40
	1,160	1,180	7.45	7.00	6.60	6.20	5.85	5.45	5.10	4.70	4.30	3.95	3.60
	1,180	1,200	7.65	7.25	6.80	6.40	6.05	5.65	5.30	4.90	4.50	4.15	3.75
	1,200	1,220	7.85	7.45	7.05	6.60	6.25	5.85	5.50	5.10	4.70	4.35	3.95
	1,220	1,240	8.10	7.65	7.25	6.85	6.45	6.05	5.70	5.30	4.90	4.55	4.15
	1,240	1,260	8.30	7.90	7.45	7.05	6.65	6.25	5.85	5.50	5.10	4.75	4.35
	1,260	1,280	8.50	8.10	7.70	7.25	6.85	6.45	6.05	5.70	5.30	4.95	4.55
	1,280	1,300	8.70	8.30	7.90	7.50	7.05	6.65	6.25	5.90	5.50	5.15	4.75
\$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	0.20										
340	360	0.30	\$0.05									
360	380	0.45	0.20									
380	400	0.60	0.35	\$0.05								
400	420	0.70	0.45	0.20								
420	440	0.85	0.60	0.35	\$0.10							
440	460	1.00	0.75	0.50	0.20							
460	480	1.15	0.85	0.60	0.35	\$0.10						
480	500	1.25	1.00	0.75	0.50	0.25						
500	520	1.40	1.15	0.90	0.60	0.35	\$0.10					
520	540	1.55	1.25	1.00	0.75	0.50	0.25					
540	560	1.65	1.40	1.15	0.90	0.65	0.35	\$0.10				
560	580	1.80	1.55	1.30	1.00	0.75	0.50	0.25				
580	600	1.95	1.65	1.40	1.15	0.90	0.65	0.40	\$0.15			
600	620	2.05	1.80	1.55	1.30	1.05	0.80	0.50	0.25	\$0.00		
620	640	2.20	1.95	1.70	1.45	1.15	0.90	0.65	0.40	0.15		
640	660	2.35	2.05	1.80	1.55	1.30	1.05	0.80	0.55	0.25	\$0.00	
660	680	2.50	2.20	1.95	1.70	1.45	1.20	0.90	0.65	0.40	0.15	
680	700	2.65	2.35	2.10	1.85	1.55	1.30	1.05	0.80	0.55	0.30	\$0.00
700	720	2.80	2.50	2.25	1.95	1.70	1.45	1.20	0.95	0.65	0.40	0.15
720	740	2.95	2.65	2.40	2.10	1.85	1.60	1.30	1.05	0.80	0.55	0.30
740	760	3.10	2.80	2.55	2.25	1.95	1.70	1.45	1.20	0.95	0.70	0.45
760	780	3.30	2.95	2.70	2.40	2.10	1.85	1.60	1.35	1.05	0.80	0.55
780	800	3.45	3.10	2.85	2.55	2.25	2.00	1.70	1.45	1.20	0.95	0.70
800	820	3.65	3.30	3.00	2.70	2.40	2.10	1.85	1.60	1.35	1.10	0.85
820	840	3.80	3.45	3.15	2.85	2.55	2.25	2.00	1.75	1.50	1.20	0.95
840	860	4.00	3.65	3.30	3.00	2.70	2.40	2.15	1.85	1.60	1.35	1.10
860	880	4.20	3.85	3.50	3.15	2.85	2.55	2.25	2.00	1.75	1.50	1.25
880	900	4.40	4.05	3.65	3.35	3.00	2.70	2.40	2.15	1.90	1.60	1.35
900	920	4.60	4.20	3.85	3.50	3.15	2.85	2.55	2.30	2.00	1.75	1.50
920	940	4.80	4.40	4.05	3.70	3.35	3.00	2.70	2.45	2.15	1.90	1.65
940	960	5.00	4.60	4.25	3.85	3.50	3.20	2.85	2.60	2.30	2.00	1.75
960	980	5.20	4.80	4.45	4.05	3.70	3.35	3.05	2.75	2.45	2.15	1.90
980	1,000	5.40	5.00	4.65	4.25	3.85	3.55	3.20	2.90	2.60	2.30	2.05
1,000	1,020	5.60	5.20	4.85	4.45	4.05	3.70	3.35	3.05	2.75	2.45	2.15
1,020	1,040	5.80	5.40	5.05	4.65	4.25	3.90	3.55	3.20	2.90	2.60	2.30
1,040	1,060	6.00	5.60	5.25	4.85	4.45	4.10	3.70	3.40	3.05	2.75	2.45
1,060	1,080	6.20	5.80	5.40	5.05	4.65	4.30	3.90	3.55	3.20	2.90	2.60
1,080	1,100	6.40	6.00	5.60	5.25	4.85	4.50	4.10	3.75	3.40	3.05	2.75
1,100	1,120	6.60	6.20	5.80	5.45	5.05	4.70	4.30	3.90	3.55	3.25	2.90
1,120	1,140	6.80	6.40	6.00	5.65	5.25	4.90	4.50	4.10	3.75	3.40	3.05
1,140	1,160	7.00	6.60	6.20	5.85	5.45	5.05	4.70	4.30	3.95	3.60	3.25
1,160	1,180	7.20	6.80	6.40	6.05	5.65	5.25	4.90	4.50	4.15	3.75	3.40
1,180	1,200	7.45	7.00	6.60	6.25	5.85	5.45	5.10	4.70	4.35	3.95	3.60
1,200	1,220	7.65	7.25	6.80	6.45	6.05	5.65	5.30	4.90	4.55	4.15	3.75
1,220	1,240	7.85	7.45	7.05	6.65	6.25	5.85	5.50	5.10	4.70	4.35	3.95
1,240	1,260	8.10	7.65	7.25	6.85	6.45	6.05	5.70	5.30	4.90	4.55	4.15
1,260	1,280	8.30	7.90	7.45	7.05	6.65	6.25	5.90	5.50	5.10	4.75	4.35
1,280	1,300	8.50	8.10	7.70	7.25	6.85	6.45	6.10	5.70	5.30	4.95	4.55
\$1,300 & OVER		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	\$0.05										
RESIDENT	320	340	0.15										
	340	360	0.30	\$0.00									
	360	380	0.45	0.15									
Income Tax	380	400	0.55	0.30	\$0.00								
	400	420	0.70	0.40	0.15								
Surcharge	420	440	0.85	0.55	0.25								
	440	460	0.95	0.70	0.40	\$0.15							
	460	480	1.10	0.80	0.55	0.25							
	480	500	1.25	0.95	0.65	0.40	\$0.10						
SINGLE	500	520	1.35	1.10	0.80	0.55	0.25						
	520	540	1.50	1.20	0.95	0.65	0.40	\$0.10					
	540	560	1.65	1.35	1.05	0.80	0.50	0.25					
	560	580	1.75	1.50	1.20	0.95	0.65	0.35	\$0.10				
	580	600	1.90	1.60	1.35	1.05	0.80	0.50	0.25				
SEMIMONTHLY	600	620	2.05	1.75	1.50	1.20	0.90	0.65	0.35	\$0.10			
	620	640	2.15	1.90	1.60	1.35	1.05	0.75	0.50	0.20			
Payroll Period	640	660	2.30	2.00	1.75	1.45	1.20	0.90	0.65	0.35	\$0.05		
	660	680	2.45	2.15	1.90	1.60	1.30	1.05	0.75	0.50	0.20		
	680	700	2.60	2.30	2.00	1.75	1.45	1.20	0.90	0.60	0.35	\$0.05	
	700	720	2.75	2.45	2.15	1.85	1.60	1.30	1.05	0.75	0.45	0.20	
	720	740	2.90	2.60	2.30	2.00	1.70	1.45	1.15	0.90	0.60	0.35	\$0.05
	740	760	3.05	2.75	2.40	2.15	1.85	1.60	1.30	1.00	0.75	0.45	0.20
	760	780	3.20	2.90	2.55	2.25	2.00	1.70	1.45	1.15	0.85	0.60	0.30
	780	800	3.35	3.05	2.75	2.40	2.10	1.85	1.55	1.30	1.00	0.75	0.45
	800	820	3.55	3.20	2.90	2.55	2.25	2.00	1.70	1.40	1.15	0.85	0.60
	820	840	3.70	3.35	3.05	2.70	2.40	2.10	1.85	1.55	1.30	1.00	0.70
	840	860	3.90	3.50	3.20	2.85	2.55	2.25	1.95	1.70	1.40	1.15	0.85
	860	880	4.05	3.70	3.35	3.00	2.70	2.40	2.10	1.80	1.55	1.25	1.00
	880	900	4.25	3.85	3.50	3.15	2.85	2.55	2.25	1.95	1.70	1.40	1.10
	900	920	4.45	4.05	3.70	3.30	3.00	2.70	2.35	2.10	1.80	1.55	1.25
	920	940	4.65	4.25	3.85	3.50	3.15	2.85	2.50	2.20	1.95	1.65	1.40
	940	960	4.85	4.45	4.05	3.65	3.30	3.00	2.65	2.35	2.10	1.80	1.50
	960	980	5.05	4.60	4.20	3.85	3.45	3.15	2.85	2.50	2.20	1.95	1.65
	980	1,000	5.25	4.80	4.40	4.00	3.65	3.30	3.00	2.65	2.35	2.05	1.80
	1,000	1,020	5.45	5.00	4.60	4.20	3.80	3.45	3.15	2.80	2.50	2.20	1.90
	1,020	1,040	5.65	5.20	4.80	4.40	4.00	3.65	3.30	2.95	2.65	2.35	2.05
	1,040	1,060	5.85	5.40	5.00	4.60	4.20	3.80	3.45	3.10	2.80	2.50	2.20
	1,060	1,080	6.00	5.60	5.20	4.80	4.40	4.00	3.60	3.25	2.95	2.65	2.35
	1,080	1,100	6.20	5.80	5.40	5.00	4.60	4.15	3.80	3.45	3.10	2.80	2.45
	1,100	1,120	6.40	6.00	5.60	5.20	4.75	4.35	3.95	3.60	3.25	2.95	2.60
	1,120	1,140	6.60	6.20	5.80	5.40	4.95	4.55	4.15	3.80	3.40	3.10	2.80
	1,140	1,160	6.80	6.40	6.00	5.60	5.15	4.75	4.35	3.95	3.60	3.25	2.95
	1,160	1,180	7.00	6.60	6.20	5.80	5.35	4.95	4.55	4.15	3.75	3.40	3.10
	1,180	1,200	7.20	6.80	6.40	6.00	5.55	5.15	4.75	4.35	3.95	3.55	3.25
	1,200	1,220	7.40	7.00	6.60	6.15	5.75	5.35	4.95	4.55	4.10	3.75	3.40
	1,220	1,240	7.65	7.20	6.80	6.35	5.95	5.55	5.15	4.70	4.30	3.95	3.55
	1,240	1,260	7.85	7.40	7.00	6.55	6.15	5.75	5.35	4.90	4.50	4.10	3.75
	1,260	1,280	8.05	7.60	7.20	6.75	6.35	5.95	5.55	5.10	4.70	4.30	3.90
	1,280	1,300	8.30	7.85	7.40	6.95	6.55	6.15	5.75	5.30	4.90	4.50	4.10
	1,300	1,320	8.50	8.05	7.60	7.15	6.75	6.35	5.95	5.50	5.10	4.70	4.30
	1,320	1,340	8.70	8.25	7.80	7.35	6.95	6.55	6.10	5.70	5.30	4.90	4.50
	1,340	1,360	8.95	8.50	8.05	7.60	7.15	6.75	6.30	5.90	5.50	5.10	4.65
	\$1,360 & OVER		Use Method II, "Exact Calculation Method," on pages 16 and 17.										

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$100											
100	200											
200	230											
230	240											
240	250											
250	260											
260	270											
270	280											
280	290											
290	300											
300	320											
320	340	\$0.00										
340	360	0.15										
360	380	0.30	\$0.00									
380	400	0.40	0.15									
400	420	0.55	0.30	\$0.00								
420	440	0.70	0.40	0.15								
440	460	0.80	0.55	0.25								
460	480	0.95	0.70	0.40	\$0.10							
480	500	1.10	0.80	0.55	0.25							
500	520	1.25	0.95	0.65	0.40	\$0.10						
520	540	1.35	1.10	0.80	0.50	0.25						
540	560	1.50	1.20	0.95	0.65	0.40	\$0.10					
560	580	1.65	1.35	1.05	0.80	0.50	0.25					
580	600	1.75	1.50	1.20	0.90	0.65	0.35	\$0.10				
600	620	1.90	1.60	1.35	1.05	0.80	0.50	0.20				
620	640	2.05	1.75	1.45	1.20	0.90	0.65	0.35	\$0.10			
640	660	2.15	1.90	1.60	1.35	1.05	0.75	0.50	0.20			
660	680	2.30	2.00	1.75	1.45	1.20	0.90	0.60	0.35	\$0.05		
680	700	2.45	2.15	1.85	1.60	1.30	1.05	0.75	0.50	0.20		
700	720	2.60	2.30	2.00	1.75	1.45	1.15	0.90	0.60	0.35	\$0.05	
720	740	2.75	2.45	2.15	1.85	1.60	1.30	1.00	0.75	0.45	0.20	
740	760	2.90	2.60	2.30	2.00	1.70	1.45	1.15	0.90	0.60	0.30	\$0.05
760	780	3.05	2.75	2.40	2.15	1.85	1.55	1.30	1.00	0.75	0.45	0.20
780	800	3.20	2.90	2.55	2.25	2.00	1.70	1.45	1.15	0.85	0.60	0.30
800	820	3.35	3.05	2.70	2.40	2.10	1.85	1.55	1.30	1.00	0.70	0.45
820	840	3.50	3.20	2.85	2.55	2.25	1.95	1.70	1.40	1.15	0.85	0.60
840	860	3.70	3.35	3.00	2.70	2.40	2.10	1.85	1.55	1.25	1.00	0.70
860	880	3.85	3.50	3.15	2.85	2.55	2.25	1.95	1.70	1.40	1.15	0.85
880	900	4.05	3.70	3.30	3.00	2.70	2.40	2.10	1.80	1.55	1.25	1.00
900	920	4.25	3.85	3.50	3.15	2.85	2.55	2.25	1.95	1.65	1.40	1.10
920	940	4.45	4.05	3.65	3.30	3.00	2.70	2.35	2.10	1.80	1.55	1.25
940	960	4.65	4.20	3.85	3.50	3.15	2.85	2.50	2.20	1.95	1.65	1.40
960	980	4.85	4.40	4.00	3.65	3.30	3.00	2.65	2.35	2.05	1.80	1.50
980	1,000	5.05	4.60	4.20	3.85	3.45	3.15	2.80	2.50	2.20	1.95	1.65
1,000	1,020	5.25	4.80	4.40	4.00	3.65	3.30	2.95	2.65	2.35	2.05	1.80
1,020	1,040	5.40	5.00	4.60	4.20	3.80	3.45	3.10	2.80	2.50	2.20	1.90
1,040	1,060	5.60	5.20	4.80	4.40	4.00	3.60	3.25	2.95	2.65	2.35	2.05
1,060	1,080	5.80	5.40	5.00	4.60	4.15	3.80	3.45	3.10	2.80	2.50	2.20
1,080	1,100	6.00	5.60	5.20	4.80	4.35	4.00	3.60	3.25	2.95	2.65	2.30
1,100	1,120	6.20	5.80	5.40	5.00	4.55	4.15	3.80	3.40	3.10	2.80	2.45
1,120	1,140	6.40	6.00	5.60	5.20	4.75	4.35	3.95	3.60	3.25	2.95	2.60
1,140	1,160	6.60	6.20	5.80	5.35	4.95	4.55	4.15	3.75	3.40	3.10	2.75
1,160	1,180	6.80	6.40	6.00	5.55	5.15	4.75	4.35	3.95	3.60	3.25	2.90
1,180	1,200	7.00	6.60	6.20	5.75	5.35	4.95	4.55	4.10	3.75	3.40	3.05
1,200	1,220	7.20	6.80	6.40	5.95	5.55	5.15	4.75	4.30	3.95	3.55	3.20
1,220	1,240	7.40	7.00	6.60	6.15	5.75	5.35	4.95	4.50	4.10	3.75	3.40
1,240	1,260	7.65	7.20	6.75	6.35	5.95	5.55	5.15	4.70	4.30	3.90	3.55
1,260	1,280	7.85	7.40	6.95	6.55	6.15	5.75	5.30	4.90	4.50	4.10	3.75
1,280	1,300	8.05	7.60	7.15	6.75	6.35	5.95	5.50	5.10	4.70	4.30	3.90
1,300	1,320	8.30	7.85	7.40	6.95	6.55	6.15	5.70	5.30	4.90	4.50	4.10
1,320	1,340	8.50	8.05	7.60	7.15	6.75	6.35	5.90	5.50	5.10	4.70	4.25
1,340	1,360	8.70	8.25	7.80	7.35	6.95	6.55	6.10	5.70	5.30	4.90	4.45
\$1,360 & OVER		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											
Table IV	400	460											
	460	480											
	480	500											
	500	520											
	520	540											
	540	560											
Yonkers	560	580											
	580	600											
RESIDENT	600	640	\$0.05										
	640	680	0.30										
	680	720	0.60	\$0.05									
	720	760	0.85	0.30									
Income Tax	760	800	1.10	0.55	\$0.00								
	800	840	1.40	0.85	0.25								
Surcharge	840	880	1.65	1.10	0.55	\$0.00							
	880	920	1.95	1.35	0.80	0.25							
	920	960	2.20	1.65	1.10	0.50							
	960	1,000	2.45	1.90	1.35	0.80	\$0.25						
SINGLE	1,000	1,040	2.75	2.15	1.60	1.05	0.50						
	1,040	1,080	3.00	2.45	1.90	1.30	0.75	\$0.20					
	1,080	1,120	3.25	2.70	2.15	1.60	1.05	0.45					
	1,120	1,160	3.55	3.00	2.40	1.85	1.30	0.75	\$0.20				
	1,160	1,200	3.80	3.25	2.70	2.15	1.55	1.00	0.45				
MONTHLY	1,200	1,240	4.05	3.50	2.95	2.40	1.85	1.30	0.70	\$0.15			
	1,240	1,280	4.35	3.80	3.20	2.65	2.10	1.55	1.00	0.45			
Payroll Period	1,280	1,320	4.60	4.05	3.50	2.95	2.35	1.80	1.25	0.70	\$0.15		
	1,320	1,360	4.90	4.30	3.75	3.20	2.65	2.10	1.50	0.95	0.40		
	1,360	1,400	5.20	4.60	4.05	3.45	2.90	2.35	1.80	1.25	0.70	\$0.10	
	1,400	1,440	5.50	4.85	4.30	3.75	3.20	2.60	2.05	1.50	0.95	0.40	
	1,440	1,480	5.80	5.15	4.55	4.00	3.45	2.90	2.35	1.75	1.20	0.65	\$0.10
	1,480	1,520	6.10	5.50	4.85	4.25	3.70	3.15	2.60	2.05	1.50	0.90	0.35
	1,520	1,560	6.40	5.80	5.15	4.55	4.00	3.40	2.85	2.30	1.75	1.20	0.65
	1,560	1,600	6.70	6.10	5.45	4.80	4.25	3.70	3.15	2.55	2.00	1.45	0.90
	1,600	1,640	7.05	6.40	5.75	5.10	4.50	3.95	3.40	2.85	2.30	1.75	1.15
	1,640	1,680	7.40	6.70	6.05	5.40	4.80	4.25	3.65	3.10	2.55	2.00	1.45
	1,680	1,720	7.75	7.05	6.35	5.75	5.10	4.50	3.95	3.40	2.80	2.25	1.70
	1,720	1,760	8.10	7.40	6.65	6.05	5.40	4.75	4.20	3.65	3.10	2.55	1.95
	1,760	1,800	8.50	7.75	7.00	6.35	5.70	5.05	4.45	3.90	3.35	2.80	2.25
	1,800	1,840	8.90	8.10	7.35	6.65	6.00	5.35	4.75	4.20	3.60	3.05	2.50
	1,840	1,880	9.30	8.45	7.70	6.95	6.30	5.70	5.05	4.45	3.90	3.35	2.75
	1,880	1,920	9.70	8.85	8.05	7.30	6.60	6.00	5.35	4.70	4.15	3.60	3.05
	1,920	1,960	10.05	9.25	8.45	7.65	6.95	6.30	5.65	5.00	4.45	3.85	3.30
	1,960	2,000	10.45	9.65	8.80	8.05	7.30	6.60	5.95	5.30	4.70	4.15	3.60
	2,000	2,040	10.85	10.05	9.20	8.40	7.65	6.90	6.25	5.65	5.00	4.40	3.85
	2,040	2,080	11.25	10.45	9.60	8.80	8.00	7.25	6.55	5.95	5.30	4.65	4.10
	2,080	2,120	11.65	10.85	10.00	9.20	8.35	7.60	6.90	6.25	5.60	4.95	4.40
	2,120	2,160	12.05	11.25	10.40	9.60	8.75	7.95	7.25	6.55	5.90	5.25	4.65
	2,160	2,200	12.45	11.60	10.80	9.95	9.15	8.35	7.60	6.85	6.20	5.60	4.95
	2,200	2,240	12.85	12.00	11.20	10.35	9.55	8.70	7.95	7.20	6.50	5.90	5.25
	2,240	2,280	13.25	12.40	11.60	10.75	9.95	9.10	8.30	7.55	6.80	6.20	5.55
	2,280	2,320	13.65	12.80	12.00	11.15	10.35	9.50	8.70	7.90	7.20	6.50	5.85
	2,320	2,360	14.05	13.20	12.40	11.55	10.75	9.90	9.10	8.25	7.55	6.80	6.15
	2,360	2,400	14.40	13.60	12.75	11.95	11.15	10.30	9.50	8.65	7.90	7.15	6.45
	2,400	2,440	14.85	14.00	13.15	12.35	11.50	10.70	9.85	9.05	8.25	7.50	6.75
	2,440	2,480	15.30	14.40	13.55	12.75	11.90	11.10	10.25	9.45	8.60	7.85	7.10
	2,480	2,520	15.70	14.80	13.95	13.15	12.30	11.50	10.65	9.85	9.00	8.20	7.45
	2,520	2,560	16.15	15.25	14.35	13.55	12.70	11.90	11.05	10.25	9.40	8.60	7.80
	2,560	2,600	16.60	15.70	14.80	13.95	13.10	12.30	11.45	10.65	9.80	9.00	8.15
	2,600	2,640	17.00	16.10	15.20	14.30	13.50	12.70	11.85	11.05	10.20	9.40	8.55
	2,640	2,680	17.45	16.55	15.65	14.75	13.90	13.05	12.25	11.40	10.60	9.80	8.95
	2,680	2,720	17.85	16.95	16.05	15.15	14.30	13.45	12.65	11.80	11.00	10.15	9.35
	\$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	\$0.05										
680	720	0.30										
720	760	0.60	\$0.00									
760	800	0.85	0.30									
800	840	1.10	0.55	\$0.00								
840	880	1.40	0.80	0.25								
880	920	1.65	1.10	0.55	\$0.00							
920	960	1.90	1.35	0.80	0.25							
960	1,000	2.20	1.60	1.05	0.50							
1,000	1,040	2.45	1.90	1.35	0.80	\$0.20						
1,040	1,080	2.70	2.15	1.60	1.05	0.50						
1,080	1,120	3.00	2.45	1.85	1.30	0.75	\$0.20					
1,120	1,160	3.25	2.70	2.15	1.60	1.00	0.45					
1,160	1,200	3.50	2.95	2.40	1.85	1.30	0.75	\$0.15				
1,200	1,240	3.80	3.25	2.65	2.10	1.55	1.00	0.45				
1,240	1,280	4.05	3.50	2.95	2.40	1.85	1.25	0.70	\$0.15			
1,280	1,320	4.35	3.75	3.20	2.65	2.10	1.55	1.00	0.40			
1,320	1,360	4.60	4.05	3.50	2.90	2.35	1.80	1.25	0.70	\$0.15		
1,360	1,400	4.90	4.30	3.75	3.20	2.65	2.05	1.50	0.95	0.40		
1,400	1,440	5.20	4.55	4.00	3.45	2.90	2.35	1.80	1.20	0.65	\$0.10	
1,440	1,480	5.50	4.85	4.30	3.70	3.15	2.60	2.05	1.50	0.95	0.35	
1,480	1,520	5.80	5.15	4.55	4.00	3.45	2.90	2.30	1.75	1.20	0.65	\$0.10
1,520	1,560	6.10	5.45	4.85	4.25	3.70	3.15	2.60	2.05	1.45	0.90	0.35
1,560	1,600	6.40	5.75	5.15	4.55	3.95	3.40	2.85	2.30	1.75	1.20	0.60
1,600	1,640	6.70	6.05	5.45	4.80	4.25	3.70	3.10	2.55	2.00	1.45	0.90
1,640	1,680	7.05	6.35	5.75	5.10	4.50	3.95	3.40	2.85	2.25	1.70	1.15
1,680	1,720	7.40	6.65	6.05	5.40	4.80	4.20	3.65	3.10	2.55	2.00	1.40
1,720	1,760	7.75	7.00	6.35	5.70	5.10	4.50	3.95	3.35	2.80	2.25	1.70
1,760	1,800	8.10	7.35	6.65	6.00	5.40	4.75	4.20	3.65	3.10	2.50	1.95
1,800	1,840	8.45	7.70	7.00	6.30	5.70	5.05	4.45	3.90	3.35	2.80	2.25
1,840	1,880	8.85	8.05	7.35	6.60	6.00	5.35	4.75	4.15	3.60	3.05	2.50
1,880	1,920	9.25	8.45	7.70	6.95	6.30	5.65	5.05	4.45	3.90	3.30	2.75
1,920	1,960	9.65	8.85	8.05	7.30	6.60	5.95	5.35	4.70	4.15	3.60	3.05
1,960	2,000	10.05	9.25	8.40	7.65	6.95	6.25	5.65	5.00	4.40	3.85	3.30
2,000	2,040	10.45	9.65	8.80	8.00	7.30	6.55	5.95	5.30	4.70	4.15	3.55
2,040	2,080	10.85	10.00	9.20	8.40	7.65	6.90	6.25	5.60	5.00	4.40	3.85
2,080	2,120	11.25	10.40	9.60	8.75	8.00	7.25	6.55	5.90	5.30	4.65	4.10
2,120	2,160	11.65	10.80	10.00	9.15	8.35	7.60	6.85	6.20	5.60	4.95	4.35
2,160	2,200	12.05	11.20	10.40	9.55	8.75	7.95	7.20	6.50	5.90	5.25	4.65
2,200	2,240	12.45	11.60	10.80	9.95	9.15	8.30	7.55	6.85	6.20	5.55	4.95
2,240	2,280	12.80	12.00	11.20	10.35	9.55	8.70	7.90	7.20	6.50	5.85	5.25
2,280	2,320	13.20	12.40	11.55	10.75	9.90	9.10	8.30	7.55	6.80	6.15	5.55
2,320	2,360	13.60	12.80	11.95	11.15	10.30	9.50	8.65	7.90	7.15	6.45	5.85
2,360	2,400	14.00	13.20	12.35	11.55	10.70	9.90	9.05	8.25	7.50	6.80	6.15
2,400	2,440	14.40	13.60	12.75	11.95	11.10	10.30	9.45	8.65	7.85	7.15	6.45
2,440	2,480	14.85	14.00	13.15	12.35	11.50	10.70	9.85	9.05	8.20	7.50	6.75
2,480	2,520	15.25	14.35	13.55	12.70	11.90	11.10	10.25	9.45	8.60	7.85	7.10
2,520	2,560	15.70	14.80	13.95	13.10	12.30	11.45	10.65	9.85	9.00	8.20	7.45
2,560	2,600	16.15	15.25	14.35	13.50	12.70	11.85	11.05	10.20	9.40	8.55	7.80
2,600	2,640	16.55	15.65	14.75	13.90	13.10	12.25	11.45	10.60	9.80	8.95	8.15
2,640	2,680	17.00	16.10	15.20	14.30	13.50	12.65	11.85	11.00	10.20	9.35	8.55
2,680	2,720	17.40	16.50	15.60	14.70	13.90	13.05	12.25	11.40	10.60	9.75	8.95
\$2,720 & OVER		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	\$0.00										
	32	33	0.05										
	33	34	0.05										
	34	35	0.05										
Yonkers	35	36	0.05	\$0.00									
	36	37	0.05	0.05									
RESIDENT	37	38	0.05	0.05									
	38	39	0.05	0.05									
	39	40	0.10	0.05	\$0.00								
	40	41	0.10	0.05	0.05								
Income Tax	41	42	0.10	0.05	0.05								
	42	43	0.10	0.05	0.05								
Surcharge	43	44	0.10	0.10	0.05	\$0.00							
	44	45	0.10	0.10	0.05	0.05							
	45	46	0.10	0.10	0.05	0.05							
	46	47	0.10	0.10	0.05	0.05							
SINGLE	47	48	0.15	0.10	0.10	0.05	\$0.05						
	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	\$0.00					
	52	54	0.15	0.15	0.10	0.10	0.05	0.05					
DAILY	54	56	0.20	0.15	0.15	0.10	0.10	0.05	\$0.00				
	56	58	0.20	0.15	0.15	0.10	0.10	0.05	0.05				
Payroll Period	58	60	0.20	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	0.10	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	0.25	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	0.25	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	0.20
	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	0.45	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	0.30	0.25
	104	106	0.60	0.60	0.55	0.50	0.45	0.45	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	0.30
	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	0.70	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	0.55	0.50	0.45	0.40	0.40	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	0.55	0.50	0.45	0.40	0.40
	120	122	0.80	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	0.85	0.80	0.75	0.70	0.65	0.65	0.60	0.55	0.50	0.45	0.45
	126	128	0.85	0.80	0.75	0.75	0.70	0.65	0.60	0.55	0.55	0.50	0.45
	128	130	0.85	0.85	0.80	0.75	0.70	0.65	0.65	0.60	0.55	0.50	0.45
\$130 & OVER			Use Method II, "Exact Calculation Method," on pages 16 and 17.										

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$25											
25	29											
29	30											
30	31											
31	32											
32	33											
33	34	\$0.00										
34	35	0.05										
35	36	0.05										
36	37	0.05										
37	38	0.05	\$0.00									
38	39	0.05	0.05									
39	40	0.05	0.05									
40	41	0.05	0.05									
41	42	0.10	0.05	\$0.00								
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	0.10	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	\$0.00						
49	50	0.15	0.10	0.10	0.05	0.05						
50	52	0.15	0.10	0.10	0.05	0.05						
52	54	0.15	0.15	0.10	0.10	0.05	\$0.00					
54	56	0.15	0.15	0.10	0.10	0.05	0.05					
56	58	0.20	0.15	0.15	0.10	0.10	0.05	\$0.00				
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	0.10	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	\$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	0.35	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	0.25	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	0.25	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	0.20	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	0.20
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	0.45	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	0.60	0.55	0.50	0.45	0.45	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	0.30	0.25
106	108	0.60	0.60	0.55	0.50	0.45	0.45	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	0.30
110	112	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.30	0.30
112	114	0.70	0.65	0.60	0.55	0.55	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	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.40	0.40	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	0.55	0.50	0.45	0.40	0.40
122	124	0.80	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	0.75	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.40
126	128	0.85	0.80	0.75	0.70	0.65	0.65	0.60	0.55	0.50	0.45	0.45
128	130	0.85	0.80	0.75	0.75	0.70	0.65	0.60	0.55	0.55	0.50	0.45
\$130 & OVER		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	\$28.25	\$32.10	\$35.95	\$39.80	\$43.65	\$47.50	\$51.35	\$55.20	\$59.05	\$62.90	\$66.75
	Married	30.20	34.05	37.90	41.75	45.60	49.45	53.30	57.15	61.00	64.85	68.70
Weekly	Single	141.35	160.60	179.85	199.10	218.35	237.60	256.85	276.10	295.35	314.60	333.85
	Married	150.95	170.20	189.45	208.70	227.95	247.20	266.45	285.70	304.95	324.20	343.45
Biweekly	Single	282.70	321.20	359.70	398.20	436.70	475.20	513.70	552.20	590.70	629.20	667.70
	Married	301.90	340.40	378.90	417.40	455.90	494.40	532.90	571.40	609.90	648.40	686.90
Semimonthly	Single	306.25	347.90	389.55	431.20	472.85	514.50	556.15	597.80	639.45	681.10	722.75
	Married	327.10	368.75	410.40	452.05	493.70	535.35	577.00	618.65	660.30	701.95	743.60
Monthly	Single	612.50	695.80	779.10	862.40	945.70	1,029.00	1,112.30	1,195.60	1,278.90	1,362.20	1,445.50
	Married	654.20	737.50	820.80	904.10	987.40	1,070.70	1,154.00	1,237.30	1,320.60	1,403.90	1,487.20
Annual	Single	7,350	8,350	9,350	10,350	11,350	12,350	13,350	14,350	15,350	16,350	17,350
	Married	7,850	8,850	9,850	10,850	11,850	12,850	13,850	14,850	15,850	16,850	17,850

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	\$28.25
	Married	30.20
Weekly	Single	141.35
	Married	150.95
Biweekly	Single	282.70
	Married	301.90
Semimonthly	Single	306.25
	Married	327.10
Monthly	Single	612.50
	Married	654.20
Annual	Single	7,350
	Married	7,850

Table C

Exemption allowance

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

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

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

Table D

Adjustment for difference between federal* and New York exemption allowances

For employers who elect to use the federal exemption amounts* in computing wages after exemptions, the following adjustments correct for the difference between the federal exemption of \$3,950* and the New York State exemption of \$1,000 according to the particular payroll period.

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

Payroll period	Adjustment for each federal exemption
Daily/miscellaneous	\$11.35
Weekly	56.75
Biweekly	113.50
Semimonthly	122.90
Monthly	245.80
Quarterly	737.50
Semiannual	1,475.00
Annual	2,950.00

* The adjustments in Table D are based on the 2014 federal exemption amount of \$3,950. The federal exemption amount may be adjusted for inflation as prescribed by the Internal Revenue Code. For an annual payroll period, the adjustment for each federal exemption should be changed by subtracting \$1,000 from the current federal exemption amount. Other payroll periods should be recalculated accordingly.

— Notes —

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;">Example 1:</p> <p style="text-align: center;">Weekly payroll, \$400 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> Amount from Table A on page 14 is \$199.10 for single, weekly payroll, 3 exemptions. \$400 wages - \$199.10 = \$200.90 net wages. Use Table II - A on page 17 for single, weekly payroll. Look up \$200.90 and use line 2 on which \$200.90 is greater than Column 1 (\$162) but less than Column 2 (\$223). \$200.90 - \$162 (from Column 3, line 2) = \$38.90. \$38.90 x .0450 (from Column 4, line 2) = \$1.75. \$1.75 + \$6.46 (from Column 5, line 2) = \$8.21. \$8.21 x .1675 = \$1.38. Withhold this amount. 	<p style="text-align: center;">Example 3:</p> <p style="text-align: center;">Monthly payroll, \$50,000 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> Amount from Table A on page 14 is \$862.40 for single, monthly payroll, 3 exemptions. \$50,000 wages - \$862.40 = \$49,137.60 net wages. Use Table II - D on page 17 for single, monthly payroll. Look up \$49,137.60 and use line 11 on which \$49,137.60 is greater than Column 1 (\$22,133) but less than Column 2 (\$88,554). \$49,137.60 - \$22,133 (from Column 3, line 11) = \$27,004.60. \$27,004.60 x .0735 (from Column 4, line 11) = \$1,984.84. \$1,984.84 + \$1,590.83 (from Column 5, line 11) = \$3,575.67. \$3,575.67 x .1675 = \$598.92. Withhold this amount.
<p style="text-align: center;">Example 2:</p> <p style="text-align: center;">Semimonthly payroll, \$5,000 gross wages, single, 1 exemption</p> <ol style="list-style-type: none"> Amount from Table A on page 14 is \$347.90 for single, semimonthly payroll, 1 exemption. \$5,000 wages - \$347.90 = \$4,652.10 net wages. Use Table II - C on page 17 for single, semimonthly payroll. Look up \$4,652.10 and use line 8 on which \$4,652.10 is greater than Column 1 (\$4,425) but less than Column 2 (\$6,640). \$4,652.10 - \$4,425 (from Column 3, line 8) = \$227.10. \$227.10 x .0808 (from Column 4, line 8) = \$18.35. \$18.35 + \$277.79 (from Column 5, line 8) = \$296.14. \$296.14 x .1675 = \$49.60. Withhold this amount. 	<p style="text-align: center;">Example 4:</p> <p style="text-align: center;">Daily payroll, \$750 gross wages, single, 2 exemptions</p> <ol style="list-style-type: none"> Amount from Table A on page 14 is \$35.95 for single, daily payroll, 2 exemptions. \$750 wages - \$35.95 = \$714.05 net wages. Use Table II - E on page 17 for single, daily payroll. Look up \$714.05 and use line 9 on which \$714.05 is greater than Column 1 (\$613) but less than Column 2 (\$817). \$714.05 - \$613 (from Column 3, line 9) = \$101.05. \$101.05 x .0715 (from Column 4, line 9) = \$7.23. \$7.23 + \$42.16 (from Column 5, line 9) = \$49.39. \$49.39 x .1675 = \$8.27. Withhold this amount.

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. 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	\$162	\$0	0.0400	\$0
2	162	223	162	0.0450	6.46
3	223	264	223	0.0525	9.23
4	264	407	264	0.0590	11.40
5	407	1,531	407	0.0645	19.79
6	1,531	1,838	1,531	0.0665	92.31
7	1,838	2,042	1,838	0.0758	112.69
8	2,042	3,064	2,042	0.0808	128.21
9	3,064	4,087	3,064	0.0715	210.81
10	4,087	5,108	4,087	0.0815	283.88
11	5,108	20,436	5,108	0.0735	367.12
12	20,436	21,459	20,436	0.4902	1,493.71
13	21,459	.....	21,459	0.0962	1,995.23

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. 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	\$700	\$0	0.0400	\$0
2	700	967	700	0.0450	28.00
3	967	1,146	967	0.0525	40.00
4	1,146	1,763	1,146	0.0590	49.42
5	1,763	6,633	1,763	0.0645	85.75
6	6,633	7,963	6,633	0.0665	400.00
7	7,963	8,850	7,963	0.0758	488.33
8	8,850	13,279	8,850	0.0808	555.58
9	13,279	17,708	13,279	0.0715	913.50
10	17,708	22,133	17,708	0.0815	1,230.17
11	22,133	88,554	22,133	0.0735	1,590.83
12	88,554	92,988	88,554	0.4902	6,472.75
13	92,988	.....	92,988	0.0962	8,646.00

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. 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	\$323	\$0	0.0400	\$0
2	323	446	323	0.0450	12.92
3	446	529	446	0.0525	18.46
4	529	813	529	0.0590	22.81
5	813	3,062	813	0.0645	39.58
6	3,062	3,675	3,062	0.0665	184.62
7	3,675	4,085	3,675	0.0758	225.38
8	4,085	6,129	4,085	0.0808	256.42
9	6,129	8,173	6,129	0.0715	421.62
10	8,173	10,215	8,173	0.0815	567.77
11	10,215	40,871	10,215	0.0735	734.23
12	40,871	42,917	40,871	0.4902	2,987.42
13	42,917	.....	42,917	0.0962	3,990.46

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. 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	\$32	\$0	0.0400	\$0
2	32	45	32	0.0450	1.29
3	45	53	45	0.0525	1.85
4	53	81	53	0.0590	2.28
5	81	306	81	0.0645	3.96
6	306	368	306	0.0665	18.46
7	368	408	368	0.0758	22.54
8	408	613	408	0.0808	25.64
9	613	817	613	0.0715	42.16
10	817	1,022	817	0.0815	56.78
11	1,022	4,087	1,022	0.0735	73.42
12	4,087	4,292	4,087	0.4902	298.74
13	4,292	.....	4,292	0.0962	399.05

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	\$350	\$0	0.0400	\$0
2	350	483	350	0.0450	14.00
3	483	573	483	0.0525	20.00
4	573	881	573	0.0590	24.71
5	881	3,317	881	0.0645	42.88
6	3,317	3,981	3,317	0.0665	200.00
7	3,981	4,425	3,981	0.0758	244.17
8	4,425	6,640	4,425	0.0808	277.79
9	6,640	8,854	6,640	0.0715	456.75
10	8,854	11,067	8,854	0.0815	615.08
11	11,067	44,277	11,067	0.0735	795.42
12	44,277	46,494	44,277	0.4902	3,236.38
13	46,494	.....	46,494	0.0962	4,323.00

Line	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. 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	\$8,400	\$0	0.0400	\$0
2	8,400	11,600	8,400	0.0450	336.00
3	11,600	13,750	11,600	0.0525	480.00
4	13,750	21,150	13,750	0.0590	593.00
5	21,150	79,600	21,150	0.0645	1,029.00
6	79,600	95,550	79,600	0.0665	4,800.00
7	95,550	106,200	95,550	0.0758	5,860.00
8	106,200	159,350	106,200	0.0808	6,667.00
9	159,350	212,500	159,350	0.0715	10,962.00
10	212,500	265,600	212,500	0.0815	14,762.00
11	265,600	1,062,650	265,600	0.0735	19,090.00
12	1,062,650	1,115,850	1,062,650	0.4902	77,673.00
13	1,115,850	.....	1,115,850	0.0962	103,752.00

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;">Example 1:</p> <p style="text-align: center;">Weekly payroll, \$400 gross wages, married, 4 exemptions</p> <ol style="list-style-type: none"> Amount from Table A on page 14 is \$227.95 for married, weekly payroll, 4 exemptions. \$400 wages - \$227.95 = \$172.05 net wages. Use Table II - A on page 19 for married, weekly payroll. Look up \$172.05 and use line 2 on which \$172.05 is greater than Column 1 (\$162) but less than Column 2 (\$223). \$172.05 - \$162 (from Column 3, line 2) = \$10.05. \$10.05 x .0450 (from Column 4, line 2) = \$0.45. \$0.45 + \$6.46 (from Column 5, line 2) = \$6.91. \$6.91 x .1675 = \$1.16. Withhold this amount. 	<p style="text-align: center;">Example 3:</p> <p style="text-align: center;">Monthly payroll, \$50,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> Amount from Table A on page 14 is \$904.10 for married, monthly payroll, 3 exemptions. \$50,000 wages - \$904.10 = \$49,095.90 net wages. Use Table II - D on page 19 for married, monthly payroll. Look up \$49,095.90 and use line 12 on which \$49,095.90 is greater than Column 1 (\$30,992) but less than Column 2 (\$88,554). \$49,095.90 - \$30,992 (from Column 3, line 12) = \$18,103.90. \$18,103.90 x .0735 (from Column 4, line 12) = \$1,330.64. \$1,330.64 + \$2,249.50 (from Column 5, line 12) = \$3,580.14. \$3,580.14 x .1675 = \$599.67. Withhold this amount.
<p style="text-align: center;">Example 2:</p> <p style="text-align: center;">Semimonthly payroll, \$5,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> Amount from Table A on page 14 is \$452.05 for married, semimonthly payroll, 3 exemptions. \$5,000 wages - \$452.05 = \$4,547.95 net wages. Use Table II - C on page 19 for married, semimonthly payroll. Look up \$4,547.95 and use line 8 on which \$4,547.95 is greater than Column 1 (\$4,425) but less than Column 2 (\$6,640). \$4,547.95 - \$4,425 (from Column 3, line 8) = \$122.95. \$122.95 x .0778 (from Column 4, line 8) = \$9.57. \$9.57 + \$276.46 (from Column 5, line 8) = \$286.03. \$286.03 x .1675 = \$47.91. Withhold this amount. 	<p style="text-align: center;">Example 4:</p> <p style="text-align: center;">Daily payroll, \$750 gross wages, married, 2 exemptions</p> <ol style="list-style-type: none"> Amount from Table A on page 14 is \$37.90 for married, daily payroll, 2 exemptions. \$750 wages - \$37.90 = \$712.10 net wages. Use Table II - E on page 19 for married, daily payroll. Look up \$712.10 and use line 9 on which \$712.10 is greater than Column 1 (\$613) but less than Column 2 (\$817). \$712.10 - \$613 (from Column 3, line 9) = \$99.10. \$99.10 x .0808 (from Column 4, line 9) = \$8.01. \$8.01 + \$41.43 (from Column 5, line 9) = \$49.44. \$49.44 x .1675 = \$8.28. Withhold this amount.

Table II - A Weekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. 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	\$162	\$0	0.0400	\$0
2	162	223	162	0.0450	6.46
3	223	264	223	0.0525	9.23
4	264	407	264	0.0590	11.40
5	407	1,531	407	0.0645	19.79
6	1,531	1,838	1,531	0.0665	92.31
7	1,838	2,042	1,838	0.0728	112.69
8	2,042	3,064	2,042	0.0778	127.60
9	3,064	4,087	3,064	0.0808	207.13
10	4,087	6,130	4,087	0.0715	289.71
11	6,130	7,152	6,130	0.0815	435.81
12	7,152	20,436	7,152	0.0735	519.12
13	20,436	40,874	20,436	0.0765	1,495.46
14	40,874	41,897	40,874	0.8842	3,059.00
15	41,897	.....	41,897	0.0962	3,963.60

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	\$700	\$0	0.0400	\$0
2	700	967	700	0.0450	28.00
3	967	1,146	967	0.0525	40.00
4	1,146	1,763	1,146	0.0590	49.42
5	1,763	6,633	1,763	0.0645	85.75
6	6,633	7,963	6,633	0.0665	400.00
7	7,963	8,850	7,963	0.0728	488.33
8	8,850	13,279	8,850	0.0778	552.92
9	13,279	17,708	13,279	0.0808	897.58
10	17,708	26,563	17,708	0.0715	1,255.42
11	26,563	30,992	26,563	0.0815	1,888.50
12	30,992	88,554	30,992	0.0735	2,249.50
13	88,554	177,121	88,554	0.0765	6,480.33
14	177,121	181,554	177,121	0.8842	13,255.67
15	181,554	.....	181,554	0.0962	17,175.58

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	\$323	\$0	0.0400	\$0
2	323	446	323	0.0450	12.92
3	446	529	446	0.0525	18.46
4	529	813	529	0.0590	22.81
5	813	3,062	813	0.0645	39.58
6	3,062	3,675	3,062	0.0665	184.62
7	3,675	4,085	3,675	0.0728	225.38
8	4,085	6,129	4,085	0.0778	255.19
9	6,129	8,173	6,129	0.0808	414.27
10	8,173	12,260	8,173	0.0715	579.42
11	12,260	14,304	12,260	0.0815	871.62
12	14,304	40,871	14,304	0.0735	1,038.23
13	40,871	81,748	40,871	0.0765	2,990.92
14	81,748	83,794	81,748	0.8842	6,118.00
15	83,794	.....	83,794	0.0962	7,927.19

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	\$32	\$0	0.0400	\$0
2	32	45	32	0.0450	1.29
3	45	53	45	0.0525	1.85
4	53	81	53	0.0590	2.28
5	81	306	81	0.0645	3.96
6	306	368	306	0.0665	18.46
7	368	408	368	0.0728	22.54
8	408	613	408	0.0778	25.52
9	613	817	613	0.0808	41.43
10	817	1,226	817	0.0715	57.94
11	1,226	1,430	1,226	0.0815	87.16
12	1,430	4,087	1,430	0.0735	103.82
13	4,087	8,175	4,087	0.0765	299.09
14	8,175	8,379	8,175	0.8842	611.80
15	8,379	.....	8,379	0.0962	792.72

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	\$350	\$0	0.0400	\$0
2	350	483	350	0.0450	14.00
3	483	573	483	0.0525	20.00
4	573	881	573	0.0590	24.71
5	881	3,317	881	0.0645	42.88
6	3,317	3,981	3,317	0.0665	200.00
7	3,981	4,425	3,981	0.0728	244.17
8	4,425	6,640	4,425	0.0778	276.46
9	6,640	8,854	6,640	0.0808	448.79
10	8,854	13,281	8,854	0.0715	627.71
11	13,281	15,496	13,281	0.0815	944.25
12	15,496	44,277	15,496	0.0735	1,124.75
13	44,277	88,560	44,277	0.0765	3,240.17
14	88,560	90,777	88,560	0.8842	6,627.83
15	90,777	.....	90,777	0.0962	8,587.79

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	\$8,400	\$0	0.0400	\$0
2	8,400	11,600	8,400	0.0450	336.00
3	11,600	13,750	11,600	0.0525	480.00
4	13,750	21,150	13,750	0.0590	593.00
5	21,150	79,600	21,150	0.0645	1,029.00
6	79,600	95,550	79,600	0.0665	4,800.00
7	95,550	106,200	95,550	0.0728	5,860.00
8	106,200	159,350	106,200	0.0778	6,635.00
9	159,350	212,500	159,350	0.0808	10,771.00
10	212,500	318,750	212,500	0.0715	15,065.00
11	318,750	371,900	318,750	0.0815	22,662.00
12	371,900	1,062,650	371,900	0.0735	26,994.00
13	1,062,650	2,125,450	1,062,650	0.0765	77,764.00
14	2,125,450	2,178,650	2,125,450	0.8842	159,068.00
15	2,178,650	.....	2,178,650	0.0962	206,107.00

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	1.82
5	0.03	55	0.37	105	0.70	155	1.04	205	1.41	255	1.83
6	0.04	56	0.38	106	0.71	156	1.05	206	1.42	256	1.84
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	1.46	261	1.88
12	0.08	62	0.42	112	0.75	162	1.09	212	1.46	262	1.89
13	0.09	63	0.42	113	0.76	163	1.09	213	1.47	263	1.90
14	0.09	64	0.43	114	0.76	164	1.10	214	1.48	264	1.91
15	0.10	65	0.44	115	0.77	165	1.11	215	1.49	265	1.92
16	0.11	66	0.44	116	0.78	166	1.12	216	1.49	266	1.93
17	0.11	67	0.45	117	0.78	167	1.12	217	1.50	267	1.94
18	0.12	68	0.46	118	0.79	168	1.13	218	1.51	268	1.95
19	0.13	69	0.46	119	0.80	169	1.14	219	1.52	269	1.96
20	0.13	70	0.47	120	0.80	170	1.15	220	1.52	270	1.97
21	0.14	71	0.48	121	0.81	171	1.15	221	1.53	271	1.98
22	0.15	72	0.48	122	0.82	172	1.16	222	1.54	272	1.99
23	0.15	73	0.49	123	0.82	173	1.17	223	1.55	273	1.99
24	0.16	74	0.50	124	0.83	174	1.18	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	1.21	228	1.59	278	2.04
29	0.19	79	0.53	129	0.86	179	1.21	229	1.60	279	2.05
30	0.20	80	0.54	130	0.87	180	1.22	230	1.61	280	2.06
31	0.21	81	0.54	131	0.88	181	1.23	231	1.62	281	2.07
32	0.21	82	0.55	132	0.88	182	1.24	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	1.67	287	2.13
38	0.25	88	0.59	138	0.92	188	1.28	238	1.68	288	2.14
39	0.26	89	0.60	139	0.93	189	1.29	239	1.69	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	1.74	295	2.21
46	0.31	96	0.64	146	0.98	196	1.34	246	1.75	296	2.22
47	0.31	97	0.65	147	0.98	197	1.35	247	1.76	297	2.23
48	0.32	98	0.66	148	0.99	198	1.36	248	1.77	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	\$2.77	\$401	\$3.26	\$451	\$3.79	\$501	\$4.33	\$551	\$4.87
302	2.28	352	2.78	402	3.27	452	3.80	502	4.34	552	4.88
303	2.29	353	2.79	403	3.28	453	3.81	503	4.35	553	4.89
304	2.30	354	2.80	404	3.29	454	3.83	504	4.37	554	4.91
305	2.31	355	2.81	405	3.30	455	3.84	505	4.38	555	4.92
306	2.32	356	2.82	406	3.31	456	3.85	506	4.39	556	4.93
307	2.33	357	2.83	407	3.32	457	3.86	507	4.40	557	4.94
308	2.34	358	2.83	408	3.33	458	3.87	508	4.41	558	4.95
309	2.35	359	2.84	409	3.34	459	3.88	509	4.42	559	4.96
310	2.36	360	2.85	410	3.35	460	3.89	510	4.43	560	4.97
311	2.37	361	2.86	411	3.36	461	3.90	511	4.44	561	4.98
312	2.38	362	2.87	412	3.37	462	3.91	512	4.45	562	4.99
313	2.39	363	2.88	413	3.38	463	3.92	513	4.46	563	5.00
314	2.40	364	2.89	414	3.39	464	3.93	514	4.47	564	5.01
315	2.41	365	2.90	415	3.40	465	3.94	515	4.48	565	5.02
316	2.42	366	2.91	416	3.41	466	3.95	516	4.50	566	5.04
317	2.43	367	2.92	417	3.43	467	3.97	517	4.51	567	5.05
318	2.44	368	2.93	418	3.44	468	3.98	518	4.52	568	5.06
319	2.45	369	2.94	419	3.45	469	3.99	519	4.53	569	5.07
320	2.46	370	2.95	420	3.46	470	4.00	520	4.54	570	5.08
321	2.47	371	2.96	421	3.47	471	4.01	521	4.55	571	5.09
322	2.48	372	2.97	422	3.48	472	4.02	522	4.56	572	5.10
323	2.49	373	2.98	423	3.49	473	4.03	523	4.57	573	5.11
324	2.50	374	2.99	424	3.50	474	4.04	524	4.58	574	5.12
325	2.51	375	3.00	425	3.51	475	4.05	525	4.59	575	5.13
326	2.52	376	3.01	426	3.52	476	4.06	526	4.60	576	5.14
327	2.53	377	3.02	427	3.53	477	4.07	527	4.61	577	5.15
328	2.54	378	3.03	428	3.54	478	4.08	528	4.62	578	5.16
329	2.55	379	3.04	429	3.56	479	4.10	529	4.64	579	5.18
330	2.56	380	3.05	430	3.57	480	4.11	530	4.65	580	5.19
331	2.57	381	3.06	431	3.58	481	4.12	531	4.66	581	5.20
332	2.58	382	3.07	432	3.59	482	4.13	532	4.67	582	5.21
333	2.59	383	3.08	433	3.60	483	4.14	533	4.68	583	5.22
334	2.60	384	3.09	434	3.61	484	4.15	534	4.69	584	5.23
335	2.61	385	3.10	435	3.62	485	4.16	535	4.70	585	5.24
336	2.62	386	3.11	436	3.63	486	4.17	536	4.71	586	5.25
337	2.63	387	3.12	437	3.64	487	4.18	537	4.72	587	5.26
338	2.64	388	3.13	438	3.65	488	4.19	538	4.73	588	5.27
339	2.65	389	3.14	439	3.66	489	4.20	539	4.74	589	5.28
340	2.66	390	3.15	440	3.67	490	4.21	540	4.75	590	5.29
341	2.67	391	3.16	441	3.68	491	4.22	541	4.77	591	5.31
342	2.68	392	3.17	442	3.70	492	4.24	542	4.78	592	5.32
343	2.69	393	3.18	443	3.71	493	4.25	543	4.79	593	5.33
344	2.70	394	3.19	444	3.72	494	4.26	544	4.80	594	5.34
345	2.71	395	3.20	445	3.73	495	4.27	545	4.81	595	5.35
346	2.72	396	3.21	446	3.74	496	4.28	546	4.82	596	5.36
347	2.73	397	3.22	447	3.75	497	4.29	547	4.83	597	5.37
348	2.74	398	3.23	448	3.76	498	4.30	548	4.84	598	5.38
349	2.75	399	3.24	449	3.77	499	4.31	549	4.85	599	5.39
350	2.76	400	3.25	450	3.78	500	4.32	550	4.86	600	5.40

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			
For wages of \$1,251 or more, multiply amount by 0.50%.						1,232	1,251	6.00	2,464	2,501	12.00			
			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.

Table II - A Weekly Payroll			
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

Table II - B Biweekly Payroll			
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

Table II - C Semimonthly Payroll			
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

Table II - D Monthly Payroll			
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

Table II - E Daily Payroll			
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 = \$11.20.
- (4) $\$11.20 \times 3 = \33.60

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.

(a) Employers with mechanical or electronic equipment. Employers who have mechanical or electronic equipment may, at their option and without approval, substitute the Federal exemption amounts in the Federal Percentage Method Withholding Table prescribed by section 3402(b)(1) of the Internal Revenue Code for the Exemption Allowance Table in Alternative Method II, provided such employer makes the correction provided for in Table D of the Special Tables for Deduction and Exemption Allowances of this Appendix.

(b) Special exemption from withholding certificate for City of Yonkers resident individuals. If a City of Yonkers resident employee qualifies for exemption from withholding of New York State personal income tax, such employee will also qualify to be exempt from withholding of the City of Yonkers income tax surcharge on residents.

(c) Request to use a different method. Any of the approved tables and other methods may be used in the payroll calculation to determine the amount of City of Yonkers tax to be deducted and withheld from wages. If there is a particular situation which is not satisfactorily covered by the tables and other methods in this Appendix, the Department of Taxation and Finance will consider any proposed method which provides for withholding that is substantially comparable to the ultimate City of Yonkers tax liability. Full details of the proposed method should accompany the request for permission for its use. The request for permission should be mailed to the New York State Department of Taxation and Finance, W. A. Harriman Campus, Albany, NY 12227.

Section 3. These amendments shall take effect January 1, 2015, and apply to wages and other compensation subject to withholding paid on or after that date.

Dated: Albany, New York
December 16, 2014

Thomas H. Mattox
Commissioner of Taxation and Finance