

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 1309 (not subdivided), subsection (a) of section 1312, subsection (a) of section 1321, subsection (a) of section 1329, and subsection (a) of section 1332 of the Tax Law; sections 15-105, 15-108 and 15-111 of the Code of the City of Yonkers; subdivision (a) of section 11-1771 and subdivision (a) of section 11-1797 of the Administrative Code of New York City; Part TT of Chapter 60 of the Laws of 2016; and Part C of Chapter 59 of the Laws of 2017; the First Deputy Commissioner of Taxation and Finance, being duly authorized to act due to the vacancy in the office of the Commissioner of Taxation and Finance, hereby makes and adopts as a permanent rule the following amendments to the City of Yonkers Income Tax Surcharge on Residents Regulations under Article 30-A of the Tax Law and Chapter 15 of Article IX, Title 15-98 of the Code of the City of Yonkers, the New York City Personal Income Tax on Residents Regulations under Article 30 of the Tax Law and Chapter 17 of Title 11 of the Administrative Code of the City of New York and to Appendixes 10, 10-A and 10-C, which comprise the regulations with respect to the New York State, City of Yonkers and New York City 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. Appendix 10, New York State Income Tax Withholding Tables and Other Methods, is repealed and new Appendix 10 is added, to read as follows:

## APPENDIX 10

### NEW YORK STATE INCOME TAX WITHHOLDING TABLES AND OTHER METHODS

#### WAGE BRACKET TABLE METHOD

##### METHOD I

An employer electing to use the wage bracket table method with respect to any employee's wages shall determine the amount of New York State personal income tax 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	\$0.00										
	100	105	0.00										
	105	110	0.00										
Table I	110	115	0.00										
	115	120	0.00										
	120	125	0.00										
NY STATE	125	130	0.00										
	130	135	0.00										
	135	140	0.00										
Income Tax	140	145	0.00										
	145	150	0.20										
	150	160	0.50										
SINGLE	160	170	0.90	\$0.10									
	170	180	1.30	0.50									
	180	190	1.70	0.90	\$0.20								
WEEKLY	190	200	2.10	1.30	0.60								
	200	210	2.50	1.70	1.00	\$0.20							
	210	220	2.90	2.10	1.40	0.60							
Payroll Period	220	230	3.30	2.50	1.80	1.00	\$0.20						
	230	240	3.70	2.90	2.20	1.40	0.60						
	240	250	4.10	3.30	2.60	1.80	1.00	\$0.30					
	250	260	4.50	3.70	3.00	2.20	1.40	0.70					
	260	270	4.90	4.10	3.40	2.60	1.80	1.10	\$0.30				
	270	280	5.30	4.50	3.80	3.00	2.20	1.50	0.70				
	280	290	5.70	4.90	4.20	3.40	2.60	1.90	1.10	\$0.30			
	290	300	6.10	5.30	4.60	3.80	3.00	2.30	1.50	0.70	\$0.00		
	300	310	6.50	5.70	5.00	4.20	3.40	2.70	1.90	1.10	0.40		
	310	320	7.00	6.10	5.40	4.60	3.80	3.10	2.30	1.50	0.80	\$0.00	
	320	330	7.40	6.50	5.80	5.00	4.20	3.50	2.70	1.90	1.20	0.40	
	330	340	7.90	7.00	6.20	5.40	4.60	3.90	3.10	2.30	1.60	0.80	\$0.00
	340	350	8.30	7.40	6.60	5.80	5.00	4.30	3.50	2.70	2.00	1.20	0.40
	350	360	8.80	7.90	7.00	6.20	5.40	4.70	3.90	3.10	2.40	1.60	0.80
	360	370	9.20	8.30	7.50	6.60	5.80	5.10	4.30	3.50	2.80	2.00	1.20
	370	380	9.70	8.80	7.90	7.10	6.20	5.50	4.70	3.90	3.20	2.40	1.60
	380	390	10.20	9.20	8.40	7.50	6.60	5.90	5.10	4.30	3.60	2.80	2.00
	390	400	10.80	9.80	8.80	8.00	7.10	6.30	5.50	4.70	4.00	3.20	2.40
	400	410	11.30	10.30	9.30	8.40	7.50	6.70	5.90	5.10	4.40	3.60	2.80
	410	420	11.90	10.80	9.80	8.90	8.00	7.10	6.30	5.50	4.80	4.00	3.20
	420	430	12.40	11.30	10.30	9.30	8.40	7.60	6.70	5.90	5.20	4.40	3.60
	430	440	13.00	11.90	10.80	9.80	8.90	8.00	7.20	6.30	5.60	4.80	4.00
	440	450	13.60	12.50	11.40	10.40	9.30	8.50	7.60	6.70	6.00	5.20	4.40
	450	460	14.20	13.10	11.90	10.90	9.90	8.90	8.10	7.20	6.40	5.60	4.80
	460	470	14.80	13.70	12.50	11.40	10.40	9.40	8.50	7.60	6.80	6.00	5.20
	470	480	15.40	14.30	13.10	12.00	10.90	9.90	9.00	8.10	7.20	6.40	5.60
	480	490	16.00	14.90	13.70	12.60	11.40	10.40	9.40	8.50	7.70	6.80	6.00
	490	500	16.60	15.40	14.30	13.20	12.00	11.00	10.00	9.00	8.10	7.30	6.40
	500	510	17.20	16.00	14.90	13.80	12.60	11.50	10.50	9.50	8.60	7.70	6.90
	510	520	17.80	16.60	15.50	14.40	13.20	12.10	11.00	10.00	9.00	8.20	7.30
	520	530	18.30	17.20	16.10	14.90	13.80	12.70	11.50	10.50	9.50	8.60	7.80
	530	540	18.90	17.80	16.70	15.50	14.40	13.30	12.10	11.00	10.00	9.10	8.20
	540	550	19.50	18.40	17.30	16.10	15.00	13.90	12.70	11.60	10.60	9.60	8.70
	550	560	20.10	19.00	17.80	16.70	15.60	14.40	13.30	12.20	11.10	10.10	9.10
	560	570	20.70	19.60	18.40	17.30	16.20	15.00	13.90	12.80	11.60	10.60	9.60
	570	580	21.40	20.20	19.00	17.90	16.80	15.60	14.50	13.40	12.20	11.10	10.10
	580	590	22.00	20.80	19.60	18.50	17.30	16.20	15.10	13.90	12.80	11.70	10.60
	590	600	22.60	21.40	20.20	19.10	17.90	16.80	15.70	14.50	13.40	12.30	11.20
	600	610	23.30	22.10	20.80	19.70	18.50	17.40	16.30	15.10	14.00	12.90	11.70
	610	620	23.90	22.70	21.50	20.30	19.10	18.00	16.80	15.70	14.60	13.40	12.30
	620	630	24.50	23.30	22.10	20.90	19.70	18.60	17.40	16.30	15.20	14.00	12.90
	630	640	25.20	24.00	22.70	21.50	20.30	19.20	18.00	16.90	15.80	14.60	13.50
640	650	25.80	24.60	23.40	22.20	20.90	19.80	18.60	17.50	16.30	15.20	14.10	
<b>\$650 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 16 and 17.											

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$100	\$0.00										
100	105	0.00										
105	110	0.00										
110	115	0.00										
115	120	0.00										
120	125	0.00										
125	130	0.00										
130	135	0.00										
135	140	0.00										
140	145	0.00										
145	150	0.00										
150	160	0.10										
160	170	0.50										
170	180	0.90	\$0.10									
180	190	1.30	0.50									
190	200	1.70	0.90	\$0.10								
200	210	2.10	1.30	0.50								
210	220	2.50	1.70	0.90	\$0.20							
220	230	2.90	2.10	1.30	0.60							
230	240	3.30	2.50	1.70	1.00	\$0.20						
240	250	3.70	2.90	2.10	1.40	0.60						
250	260	4.10	3.30	2.50	1.80	1.00	\$0.20					
260	270	4.50	3.70	2.90	2.20	1.40	0.60					
270	280	4.90	4.10	3.30	2.60	1.80	1.00	\$0.30				
280	290	5.30	4.50	3.70	3.00	2.20	1.40	0.70	\$0.00			
290	300	5.70	4.90	4.10	3.40	2.60	1.80	1.10	0.30			
300	310	6.10	5.30	4.50	3.80	3.00	2.20	1.50	0.70	\$0.00		
310	320	6.50	5.70	4.90	4.20	3.40	2.60	1.90	1.10	0.30		
320	330	6.90	6.10	5.30	4.60	3.80	3.00	2.30	1.50	0.70	\$0.00	
330	340	7.40	6.50	5.70	5.00	4.20	3.40	2.70	1.90	1.10	0.40	
340	350	7.80	7.00	6.10	5.40	4.60	3.80	3.10	2.30	1.50	0.80	\$0.00
350	360	8.30	7.40	6.50	5.80	5.00	4.20	3.50	2.70	1.90	1.20	0.40
360	370	8.70	7.90	7.00	6.20	5.40	4.60	3.90	3.10	2.30	1.60	0.80
370	380	9.20	8.30	7.40	6.60	5.80	5.00	4.30	3.50	2.70	2.00	1.20
380	390	9.70	8.80	7.90	7.00	6.20	5.40	4.70	3.90	3.10	2.40	1.60
390	400	10.20	9.20	8.30	7.50	6.60	5.80	5.10	4.30	3.50	2.80	2.00
400	410	10.70	9.70	8.80	7.90	7.10	6.20	5.50	4.70	3.90	3.20	2.40
410	420	11.30	10.20	9.20	8.40	7.50	6.70	5.90	5.10	4.30	3.60	2.80
420	430	11.80	10.80	9.80	8.80	8.00	7.10	6.30	5.50	4.70	4.00	3.20
430	440	12.40	11.30	10.30	9.30	8.40	7.60	6.70	5.90	5.10	4.40	3.60
440	450	13.00	11.90	10.80	9.80	8.90	8.00	7.10	6.30	5.50	4.80	4.00
450	460	13.60	12.50	11.30	10.30	9.30	8.50	7.60	6.70	5.90	5.20	4.40
460	470	14.20	13.00	11.90	10.90	9.80	8.90	8.00	7.20	6.30	5.60	4.80
470	480	14.80	13.60	12.50	11.40	10.40	9.40	8.50	7.60	6.80	6.00	5.20
480	490	15.40	14.20	13.10	12.00	10.90	9.90	8.90	8.10	7.20	6.40	5.60
490	500	16.00	14.80	13.70	12.50	11.40	10.40	9.40	8.50	7.70	6.80	6.00
500	510	16.50	15.40	14.30	13.10	12.00	10.90	9.90	9.00	8.10	7.20	6.40
510	520	17.10	16.00	14.90	13.70	12.60	11.50	10.40	9.40	8.60	7.70	6.80
520	530	17.70	16.60	15.50	14.30	13.20	12.00	11.00	10.00	9.00	8.10	7.30
530	540	18.30	17.20	16.00	14.90	13.80	12.60	11.50	10.50	9.50	8.60	7.70
540	550	18.90	17.80	16.60	15.50	14.40	13.20	12.10	11.00	10.00	9.00	8.20
550	560	19.50	18.40	17.20	16.10	15.00	13.80	12.70	11.50	10.50	9.50	8.60
560	570	20.10	18.90	17.80	16.70	15.50	14.40	13.30	12.10	11.10	10.00	9.10
570	580	20.70	19.50	18.40	17.30	16.10	15.00	13.90	12.70	11.60	10.60	9.60
580	590	21.30	20.10	19.00	17.90	16.70	15.60	14.50	13.30	12.20	11.10	10.10
590	600	22.00	20.80	19.60	18.40	17.30	16.20	15.00	13.90	12.80	11.60	10.60
600	610	22.60	21.40	20.20	19.00	17.90	16.80	15.60	14.50	13.40	12.20	11.10
610	620	23.20	22.00	20.80	19.60	18.50	17.40	16.20	15.10	14.00	12.80	11.70
620	630	23.90	22.70	21.40	20.20	19.10	17.90	16.80	15.70	14.50	13.40	12.30
630	640	24.50	23.30	22.10	20.90	19.70	18.50	17.40	16.30	15.10	14.00	12.90
640	650	25.10	23.90	22.70	21.50	20.30	19.10	18.00	16.90	15.70	14.60	13.50
<b>\$650 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I

Table I

NY STATE

Income Tax

MARRIED

WEEKLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10	
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more	
TAX TO BE WITHHELD													
Method I	\$0	\$200	\$0.00										
	200	210	0.00										
	210	220	0.00										
Table II	220	230	0.00										
	230	240	0.00										
	240	250	0.00										
NY STATE	250	260	0.00										
	260	270	0.00										
	270	280	0.00										
Income Tax	280	290	0.00										
	290	300	0.40										
	300	320	1.00										
SINGLE	320	340	1.80	\$0.30									
	340	360	2.60	1.10									
	360	380	3.40	1.90	\$0.30								
BIWEEKLY	380	400	4.20	2.70	1.10								
	400	420	5.00	3.50	1.90	\$0.40							
	420	440	5.80	4.30	2.70	1.20							
Payroll Period	440	460	6.60	5.10	3.50	2.00	\$0.50						
	460	480	7.40	5.90	4.30	2.80	1.30						
	480	500	8.20	6.70	5.10	3.60	2.10	\$0.50					
	500	520	9.00	7.50	5.90	4.40	2.90	1.30					
	520	540	9.80	8.30	6.70	5.20	3.70	2.10	\$0.60				
	540	560	10.60	9.10	7.50	6.00	4.50	2.90	1.40	\$0.00			
	560	580	11.40	9.90	8.30	6.80	5.30	3.70	2.20	0.60			
	580	600	12.20	10.70	9.10	7.60	6.10	4.50	3.00	1.40	\$0.00		
	600	620	13.00	11.50	9.90	8.40	6.90	5.30	3.80	2.20	0.70		
	620	640	13.90	12.30	10.70	9.20	7.70	6.10	4.60	3.00	1.50	\$0.00	
	640	660	14.80	13.10	11.50	10.00	8.50	6.90	5.40	3.80	2.30	0.80	
	660	680	15.70	14.00	12.30	10.80	9.30	7.70	6.20	4.60	3.10	1.60	\$0.00
	680	700	16.60	14.90	13.10	11.60	10.10	8.50	7.00	5.40	3.90	2.40	0.80
	700	720	17.50	15.80	14.00	12.40	10.90	9.30	7.80	6.20	4.70	3.20	1.60
	720	740	18.40	16.70	14.90	13.20	11.70	10.10	8.60	7.00	5.50	4.00	2.40
	740	760	19.40	17.60	15.80	14.10	12.50	10.90	9.40	7.80	6.30	4.80	3.20
	760	780	20.50	18.50	16.70	15.00	13.30	11.70	10.20	8.60	7.10	5.60	4.00
	780	800	21.50	19.50	17.60	15.90	14.20	12.50	11.00	9.40	7.90	6.40	4.80
	800	820	22.60	20.60	18.50	16.80	15.10	13.40	11.80	10.20	8.70	7.20	5.60
	820	840	23.70	21.60	19.60	17.70	16.00	14.30	12.60	11.00	9.50	8.00	6.40
	840	860	24.90	22.70	20.60	18.60	16.90	15.20	13.40	11.80	10.30	8.80	7.20
	860	880	26.10	23.80	21.70	19.70	17.80	16.10	14.30	12.60	11.10	9.60	8.00
	880	900	27.30	25.00	22.70	20.70	18.70	17.00	15.20	13.50	11.90	10.40	8.80
	900	920	28.40	26.20	23.90	21.80	19.70	17.90	16.10	14.40	12.70	11.20	9.60
	920	940	29.60	27.30	25.10	22.80	20.80	18.80	17.00	15.30	13.60	12.00	10.40
	940	960	30.80	28.50	26.30	24.00	21.80	19.80	17.90	16.20	14.50	12.80	11.20
	960	980	32.00	29.70	27.40	25.20	22.90	20.90	18.90	17.10	15.40	13.60	12.00
	980	1,000	33.20	30.90	28.60	26.30	24.10	21.90	19.90	18.00	16.30	14.50	12.80
	1,000	1,020	34.30	32.10	29.80	27.50	25.30	23.00	21.00	18.90	17.20	15.40	13.70
	1,020	1,040	35.50	33.20	31.00	28.70	26.40	24.20	22.00	20.00	18.10	16.30	14.60
	1,040	1,060	36.70	34.40	32.20	29.90	27.60	25.30	23.10	21.00	19.00	17.20	15.50
	1,060	1,080	37.90	35.60	33.30	31.10	28.80	26.50	24.30	22.10	20.10	18.10	16.40
	1,080	1,100	39.10	36.80	34.50	32.20	30.00	27.70	25.40	23.20	21.10	19.10	17.30
	1,100	1,120	40.20	38.00	35.70	33.40	31.20	28.90	26.60	24.30	22.20	20.20	18.20
	1,120	1,140	41.50	39.10	36.90	34.60	32.30	30.10	27.80	25.50	23.30	21.20	19.20
	1,140	1,160	42.80	40.30	38.10	35.80	33.50	31.20	29.00	26.70	24.40	22.30	20.20
	1,160	1,180	44.00	41.60	39.20	37.00	34.70	32.40	30.20	27.90	25.60	23.30	21.30
	1,180	1,200	45.30	42.90	40.40	38.10	35.90	33.60	31.30	29.10	26.80	24.50	22.30
	1,200	1,220	46.60	44.10	41.70	39.30	37.10	34.80	32.50	30.20	28.00	25.70	23.40
	1,220	1,240	47.80	45.40	42.90	40.50	38.20	36.00	33.70	31.40	29.20	26.90	24.60
	1,240	1,260	49.10	46.70	44.20	41.80	39.40	37.10	34.90	32.60	30.30	28.10	25.80
	1,260	1,280	50.40	47.90	45.50	43.00	40.60	38.30	36.10	33.80	31.50	29.20	27.00
1,280	1,300	51.60	49.20	46.70	44.30	41.90	39.50	37.20	35.00	32.70	30.40	28.20	
<b>\$1,300 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 16 and 17.											

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$220	\$0.00										
220	230	0.00										
230	240	0.00										
240	250	0.00										
250	260	0.00										
260	270	0.00										
270	280	0.00										
280	290	0.00										
290	300	0.00										
300	320	0.20										
320	340	1.00										
340	360	1.80	\$0.20									
360	380	2.60	1.00									
380	400	3.40	1.80	\$0.30								
400	420	4.20	2.60	1.10								
420	440	5.00	3.40	1.90	\$0.40							
440	460	5.80	4.20	2.70	1.20							
460	480	6.60	5.00	3.50	2.00	\$0.40						
480	500	7.40	5.80	4.30	2.80	1.20						
500	520	8.20	6.60	5.10	3.60	2.00	\$0.50					
520	540	9.00	7.40	5.90	4.40	2.80	1.30					
540	560	9.80	8.20	6.70	5.20	3.60	2.10	\$0.50				
560	580	10.60	9.00	7.50	6.00	4.40	2.90	1.30	\$0.00			
580	600	11.40	9.80	8.30	6.80	5.20	3.70	2.10	0.60			
600	620	12.20	10.60	9.10	7.60	6.00	4.50	2.90	1.40	\$0.00		
620	640	13.00	11.40	9.90	8.40	6.80	5.30	3.70	2.20	0.70		
640	660	13.90	12.20	10.70	9.20	7.60	6.10	4.50	3.00	1.50	\$0.00	
660	680	14.80	13.00	11.50	10.00	8.40	6.90	5.30	3.80	2.30	0.70	
680	700	15.70	13.90	12.30	10.80	9.20	7.70	6.10	4.60	3.10	1.50	\$0.00
700	720	16.60	14.80	13.10	11.60	10.00	8.50	6.90	5.40	3.90	2.30	0.80
720	740	17.50	15.70	14.00	12.40	10.80	9.30	7.70	6.20	4.70	3.10	1.60
740	760	18.40	16.60	14.90	13.20	11.60	10.10	8.50	7.00	5.50	3.90	2.40
760	780	19.40	17.50	15.80	14.10	12.40	10.90	9.30	7.80	6.30	4.70	3.20
780	800	20.40	18.40	16.70	15.00	13.20	11.70	10.10	8.60	7.10	5.50	4.00
800	820	21.50	19.40	17.60	15.90	14.10	12.50	10.90	9.40	7.90	6.30	4.80
820	840	22.50	20.50	18.50	16.80	15.00	13.30	11.70	10.20	8.70	7.10	5.60
840	860	23.60	21.50	19.50	17.70	15.90	14.20	12.50	11.00	9.50	7.90	6.40
860	880	24.80	22.60	20.60	18.60	16.80	15.10	13.40	11.80	10.30	8.70	7.20
880	900	26.00	23.70	21.60	19.60	17.70	16.00	14.30	12.60	11.10	9.50	8.00
900	920	27.20	24.90	22.70	20.70	18.60	16.90	15.20	13.40	11.90	10.30	8.80
920	940	28.40	26.10	23.80	21.70	19.70	17.80	16.10	14.30	12.70	11.10	9.60
940	960	29.50	27.30	25.00	22.80	20.70	18.70	17.00	15.20	13.50	11.90	10.40
960	980	30.70	28.50	26.20	23.90	21.80	19.80	17.90	16.10	14.40	12.70	11.20
980	1,000	31.90	29.60	27.40	25.10	22.80	20.80	18.80	17.00	15.30	13.60	12.00
1,000	1,020	33.10	30.80	28.50	26.30	24.00	21.90	19.80	17.90	16.20	14.50	12.80
1,020	1,040	34.30	32.00	29.70	27.50	25.20	22.90	20.90	18.90	17.10	15.40	13.60
1,040	1,060	35.40	33.20	30.90	28.60	26.40	24.10	21.90	19.90	18.00	16.30	14.50
1,060	1,080	36.60	34.40	32.10	29.80	27.50	25.30	23.00	21.00	19.00	17.20	15.40
1,080	1,100	37.80	35.50	33.30	31.00	28.70	26.50	24.20	22.00	20.00	18.10	16.30
1,100	1,120	39.00	36.70	34.40	32.20	29.90	27.60	25.40	23.10	21.10	19.00	17.20
1,120	1,140	40.10	37.90	35.60	33.40	31.10	28.80	26.50	24.30	22.10	20.10	18.10
1,140	1,160	41.40	39.10	36.80	34.50	32.30	30.00	27.70	25.50	23.20	21.10	19.10
1,160	1,180	42.70	40.20	38.00	35.70	33.40	31.20	28.90	26.60	24.40	22.20	20.20
1,180	1,200	43.90	41.50	39.20	36.90	34.60	32.40	30.10	27.80	25.60	23.30	21.20
1,200	1,220	45.20	42.80	40.30	38.10	35.80	33.50	31.30	29.00	26.70	24.50	22.30
1,220	1,240	46.50	44.00	41.60	39.30	37.00	34.70	32.40	30.20	27.90	25.60	23.40
1,240	1,260	47.70	45.30	42.90	40.40	38.20	35.90	33.60	31.40	29.10	26.80	24.60
1,260	1,280	49.00	46.60	44.10	41.70	39.30	37.10	34.80	32.50	30.30	28.00	25.70
1,280	1,300	50.30	47.80	45.40	43.00	40.50	38.30	36.00	33.70	31.50	29.20	26.90
<b>\$1,300 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I  
 Table II  
 NY STATE  
 Income Tax  
 MARRIED  
 BIWEEKLY  
 Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
Method I	\$0	\$100	\$0.00									
	100	200	0.00									
	200	230	0.00									
Table III	230	240	0.00									
	240	250	0.00									
	250	260	0.00									
NY STATE	260	270	0.00									
	270	280	0.00									
	280	290	0.00									
Income Tax	290	300	0.00									
	300	320	0.10									
	320	340	0.90									
SINGLE	340	360	1.70	\$0.00								
	360	380	2.50	0.80								
	380	400	3.30	1.60	\$0.00							
SEMIMONTHLY	400	420	4.10	2.40	0.70							
	420	440	4.90	3.20	1.50	\$0.00						
	440	460	5.70	4.00	2.30	0.70						
Payroll Period	460	480	6.50	4.80	3.10	1.50	\$0.00					
	480	500	7.30	5.60	3.90	2.30	0.60					
	500	520	8.10	6.40	4.70	3.10	1.40					
	520	540	8.90	7.20	5.50	3.90	2.20	\$0.50				
	540	560	9.70	8.00	6.30	4.70	3.00	1.30				
	560	580	10.50	8.80	7.10	5.50	3.80	2.10	\$0.50			
	580	600	11.30	9.60	7.90	6.30	4.60	2.90	1.30			
	600	620	12.10	10.40	8.70	7.10	5.40	3.70	2.10	\$0.40		
	620	640	12.90	11.20	9.50	7.90	6.20	4.50	2.90	1.20		
	640	660	13.70	12.00	10.30	8.70	7.00	5.30	3.70	2.00	\$0.30	
	660	680	14.50	12.80	11.10	9.50	7.80	6.10	4.50	2.80	1.10	
	680	700	15.40	13.60	11.90	10.30	8.60	6.90	5.30	3.60	1.90	\$0.30
	700	720	16.30	14.40	12.70	11.10	9.40	7.70	6.10	4.40	2.70	1.10
	720	740	17.20	15.30	13.50	11.90	10.20	8.50	6.90	5.20	3.50	1.90
	740	760	18.10	16.20	14.40	12.70	11.00	9.30	7.70	6.00	4.30	2.70
	760	780	19.00	17.10	15.30	13.50	11.80	10.10	8.50	6.80	5.10	3.50
	780	800	19.90	18.00	16.20	14.30	12.60	10.90	9.30	7.60	5.90	4.30
	800	820	20.90	18.90	17.10	15.20	13.40	11.70	10.10	8.40	6.70	5.10
	820	840	22.00	19.80	18.00	16.10	14.20	12.50	10.90	9.20	7.50	5.90
	840	860	23.00	20.80	18.90	17.00	15.10	13.30	11.70	10.00	8.30	6.70
	860	880	24.10	21.90	19.80	17.90	16.00	14.10	12.50	10.80	9.10	7.50
	880	900	25.10	22.90	20.70	18.80	16.90	15.00	13.30	11.60	9.90	8.30
	900	920	26.30	24.00	21.80	19.70	17.80	15.90	14.10	12.40	10.70	9.10
	920	940	27.50	25.00	22.80	20.60	18.70	16.80	15.00	13.20	11.50	9.90
	940	960	28.70	26.20	23.90	21.70	19.60	17.70	15.90	14.00	12.30	10.70
	960	980	29.90	27.40	24.90	22.70	20.60	18.60	16.80	14.90	13.10	11.50
	980	1,000	31.00	28.60	26.10	23.80	21.60	19.50	17.70	15.80	13.90	12.30
	1,000	1,020	32.20	29.80	27.30	24.80	22.70	20.50	18.60	16.70	14.80	13.10
	1,020	1,040	33.40	30.90	28.50	26.00	23.70	21.50	19.50	17.60	15.70	13.90
	1,040	1,060	34.60	32.10	29.70	27.20	24.80	22.60	20.40	18.50	16.60	14.70
	1,060	1,080	35.80	33.30	30.90	28.40	25.90	23.60	21.40	19.40	17.50	15.60
	1,080	1,100	36.90	34.50	32.00	29.60	27.10	24.70	22.50	20.30	18.40	16.50
	1,100	1,120	38.10	35.70	33.20	30.80	28.30	25.80	23.50	21.30	19.30	17.40
	1,120	1,140	39.30	36.80	34.40	31.90	29.50	27.00	24.60	22.40	20.20	18.30
	1,140	1,160	40.50	38.00	35.60	33.10	30.70	28.20	25.70	23.40	21.30	19.20
	1,160	1,180	41.70	39.20	36.80	34.30	31.80	29.40	26.90	24.50	22.30	20.10
	1,180	1,200	42.80	40.40	37.90	35.50	33.00	30.60	28.10	25.60	23.40	21.20
	1,200	1,220	44.00	41.60	39.10	36.70	34.20	31.70	29.30	26.80	24.40	22.20
	1,220	1,240	45.30	42.70	40.30	37.80	35.40	32.90	30.50	28.00	25.50	23.30
	1,240	1,260	46.60	43.90	41.50	39.00	36.60	34.10	31.60	29.20	26.70	24.30
	1,260	1,280	47.80	45.20	42.70	40.20	37.70	35.30	32.80	30.40	27.90	25.40
	1,280	1,300	49.10	46.50	43.80	41.40	38.90	36.50	34.00	31.50	29.10	26.60
	1,300	1,320	50.40	47.70	45.10	42.60	40.10	37.60	35.20	32.70	30.30	27.80
	1,320	1,340	51.60	49.00	46.40	43.70	41.30	38.80	36.40	33.90	31.40	29.00
	1,340	1,360	52.90	50.30	47.60	45.00	42.50	40.00	37.50	35.10	32.60	30.20
<b>\$1,360 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 16 and 17.										

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$200	\$0.00										
200	240	0.00										
240	250	0.00										
250	260	0.00										
260	270	0.00										
270	280	0.00										
280	290	0.00										
290	300	0.00										
300	320	0.00										
320	340	0.00										
340	360	0.80										
360	380	1.60	\$0.00									
380	400	2.40	0.70									
400	420	3.20	1.50	\$0.00								
420	440	4.00	2.30	0.60								
440	460	4.80	3.10	1.40	\$0.00							
460	480	5.60	3.90	2.20	0.60							
480	500	6.40	4.70	3.00	1.40							
500	520	7.20	5.50	3.80	2.20	\$0.50						
520	540	8.00	6.30	4.60	3.00	1.30						
540	560	8.80	7.10	5.40	3.80	2.10	\$0.40					
560	580	9.60	7.90	6.20	4.60	2.90	1.20					
580	600	10.40	8.70	7.00	5.40	3.70	2.00	\$0.40				
600	620	11.20	9.50	7.80	6.20	4.50	2.80	1.20				
620	640	12.00	10.30	8.60	7.00	5.30	3.60	2.00	\$0.30			
640	660	12.80	11.10	9.40	7.80	6.10	4.40	2.80	1.10			
660	680	13.60	11.90	10.20	8.60	6.90	5.20	3.60	1.90	\$0.20		
680	700	14.40	12.70	11.00	9.40	7.70	6.00	4.40	2.70	1.00		
700	720	15.30	13.50	11.80	10.20	8.50	6.80	5.20	3.50	1.80	\$0.20	
720	740	16.20	14.30	12.60	11.00	9.30	7.60	6.00	4.30	2.60	1.00	
740	760	17.10	15.20	13.40	11.80	10.10	8.40	6.80	5.10	3.40	1.80	\$0.10
760	780	18.00	16.10	14.20	12.60	10.90	9.20	7.60	5.90	4.20	2.60	0.90
780	800	18.90	17.00	15.10	13.40	11.70	10.00	8.40	6.70	5.00	3.40	1.70
800	820	19.80	17.90	16.00	14.20	12.50	10.80	9.20	7.50	5.80	4.20	2.50
820	840	20.80	18.80	16.90	15.00	13.30	11.60	10.00	8.30	6.60	5.00	3.30
840	860	21.80	19.70	17.80	15.90	14.10	12.40	10.80	9.10	7.40	5.80	4.10
860	880	22.90	20.70	18.70	16.80	15.00	13.20	11.60	9.90	8.20	6.60	4.90
880	900	23.90	21.70	19.60	17.70	15.90	14.00	12.40	10.70	9.00	7.40	5.70
900	920	25.00	22.80	20.60	18.60	16.80	14.90	13.20	11.50	9.80	8.20	6.50
920	940	26.20	23.80	21.60	19.50	17.70	15.80	14.00	12.30	10.60	9.00	7.30
940	960	27.30	24.90	22.70	20.50	18.60	16.70	14.80	13.10	11.40	9.80	8.10
960	980	28.50	26.10	23.70	21.50	19.50	17.60	15.70	13.90	12.20	10.60	8.90
980	1,000	29.70	27.20	24.80	22.60	20.40	18.50	16.60	14.70	13.00	11.40	9.70
1,000	1,020	30.90	28.40	26.00	23.60	21.50	19.40	17.50	15.60	13.80	12.20	10.50
1,020	1,040	32.10	29.60	27.10	24.70	22.50	20.30	18.40	16.50	14.70	13.00	11.30
1,040	1,060	33.20	30.80	28.30	25.90	23.60	21.40	19.30	17.40	15.60	13.80	12.10
1,060	1,080	34.40	32.00	29.50	27.00	24.60	22.40	20.20	18.30	16.50	14.60	12.90
1,080	1,100	35.60	33.10	30.70	28.20	25.80	23.50	21.30	19.20	17.40	15.50	13.70
1,100	1,120	36.80	34.30	31.90	29.40	26.90	24.50	22.30	20.10	18.30	16.40	14.50
1,120	1,140	38.00	35.50	33.00	30.60	28.10	25.70	23.40	21.20	19.20	17.30	15.40
1,140	1,160	39.10	36.70	34.20	31.80	29.30	26.80	24.40	22.20	20.10	18.20	16.30
1,160	1,180	40.30	37.90	35.40	32.90	30.50	28.00	25.60	23.30	21.10	19.10	17.20
1,180	1,200	41.50	39.00	36.60	34.10	31.70	29.20	26.70	24.30	22.20	20.00	18.10
1,200	1,220	42.70	40.20	37.80	35.30	32.80	30.40	27.90	25.50	23.20	21.00	19.00
1,220	1,240	43.90	41.40	38.90	36.50	34.00	31.60	29.10	26.60	24.30	22.10	19.90
1,240	1,260	45.10	42.60	40.10	37.70	35.20	32.70	30.30	27.80	25.40	23.10	20.90
1,260	1,280	46.40	43.80	41.30	38.80	36.40	33.90	31.50	29.00	26.50	24.20	22.00
1,280	1,300	47.70	45.00	42.50	40.00	37.60	35.10	32.60	30.20	27.70	25.30	23.00
1,300	1,320	48.90	46.30	43.70	41.20	38.70	36.30	33.80	31.40	28.90	26.50	24.10
1,320	1,340	50.20	47.60	44.90	42.40	39.90	37.50	35.00	32.50	30.10	27.60	25.20
1,340	1,360	51.50	48.80	46.20	43.50	41.10	38.60	36.20	33.70	31.30	28.80	26.40
<b>\$1,360 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I  
 Table III  
 NY STATE  
 Income Tax  
 MARRIED  
 SEMIMONTHLY  
 Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
Method I	\$0	\$200	\$0.00									
	200	400	0.00									
	400	460	0.00									
Table IV	460	480	0.00									
	480	500	0.00									
	500	520	0.00									
NY STATE	520	540	0.00									
	540	560	0.00									
	560	580	0.00									
Income Tax	580	600	0.00									
	600	640	0.10									
	640	680	1.70									
SINGLE	680	720	3.30	\$0.00								
	720	760	4.90	1.60								
	760	800	6.50	3.20	\$0.00							
MONTHLY	800	840	8.10	4.80	1.50							
	840	880	9.70	6.40	3.10	\$0.00						
	880	920	11.30	8.00	4.70	1.30						
Payroll Period	920	960	12.90	9.60	6.30	2.90	\$0.00					
	960	1,000	14.50	11.20	7.90	4.50	1.20					
	1,000	1,040	16.10	12.80	9.50	6.10	2.80					
	1,040	1,080	17.70	14.40	11.10	7.70	4.40	\$1.10				
	1,080	1,120	19.30	16.00	12.70	9.30	6.00	2.70				
	1,120	1,160	20.90	17.60	14.30	10.90	7.60	4.30	\$0.90			
	1,160	1,200	22.50	19.20	15.90	12.50	9.20	5.90	2.50			
	1,200	1,240	24.10	20.80	17.50	14.10	10.80	7.50	4.10	\$0.80		
	1,240	1,280	25.70	22.40	19.10	15.70	12.40	9.10	5.70	2.40		
	1,280	1,320	27.30	24.00	20.70	17.30	14.00	10.70	7.30	4.00	\$0.70	
	1,320	1,360	29.00	25.60	22.30	18.90	15.60	12.30	8.90	5.60	2.30	
	1,360	1,400	30.80	27.20	23.90	20.50	17.20	13.90	10.50	7.20	3.90	\$0.50
	1,400	1,440	32.60	28.90	25.50	22.10	18.80	15.50	12.10	8.80	5.50	2.10
	1,440	1,480	34.40	30.70	27.10	23.70	20.40	17.10	13.70	10.40	7.10	3.70
	1,480	1,520	36.20	32.50	28.70	25.30	22.00	18.70	15.30	12.00	8.70	5.30
	1,520	1,560	38.00	34.30	30.50	26.90	23.60	20.30	16.90	13.60	10.30	6.90
	1,560	1,600	39.80	36.10	32.30	28.60	25.20	21.90	18.50	15.20	11.90	8.50
	1,600	1,640	41.80	37.90	34.10	30.40	26.80	23.50	20.10	16.80	13.50	10.10
	1,640	1,680	43.90	39.70	35.90	32.20	28.40	25.10	21.70	18.40	15.10	11.70
	1,680	1,720	46.00	41.60	37.70	34.00	30.20	26.70	23.30	20.00	16.70	13.30
	1,720	1,760	48.10	43.70	39.50	35.80	32.00	28.30	24.90	21.60	18.30	14.90
	1,760	1,800	50.30	45.80	41.50	37.60	33.80	30.10	26.50	23.20	19.90	16.50
	1,800	1,840	52.70	47.90	43.60	39.40	35.60	31.90	28.10	24.80	21.50	18.10
	1,840	1,880	55.00	50.10	45.70	41.30	37.40	33.70	29.90	26.40	23.10	19.70
	1,880	1,920	57.40	52.50	47.80	43.40	39.20	35.50	31.70	28.00	24.70	21.30
	1,920	1,960	59.70	54.80	49.90	45.50	41.10	37.30	33.50	29.80	26.30	22.90
	1,960	2,000	62.10	57.20	52.30	47.60	43.20	39.10	35.30	31.60	27.90	24.50
	2,000	2,040	64.50	59.50	54.60	49.70	45.30	40.90	37.10	33.40	29.60	26.10
	2,040	2,080	66.80	61.90	57.00	52.10	47.40	43.00	38.90	35.20	31.40	27.70
	2,080	2,120	69.20	64.30	59.30	54.40	49.50	45.10	40.80	37.00	33.20	29.50
	2,120	2,160	71.50	66.60	61.70	56.80	51.90	47.20	42.90	38.80	35.00	31.30
	2,160	2,200	73.90	69.00	64.10	59.10	54.20	49.30	45.00	40.60	36.80	33.10
	2,200	2,240	76.30	71.30	66.40	61.50	56.60	51.70	47.10	42.70	38.60	34.90
	2,240	2,280	78.60	73.70	68.80	63.90	58.90	54.00	49.20	44.80	40.40	36.70
	2,280	2,320	81.00	76.10	71.10	66.20	61.30	56.40	51.50	46.90	42.50	38.50
	2,320	2,360	83.30	78.40	73.50	68.60	63.70	58.80	53.80	49.00	44.60	40.30
	2,360	2,400	85.70	80.80	75.90	70.90	66.00	61.10	56.20	51.30	46.70	42.30
	2,400	2,440	88.10	83.10	78.20	73.30	68.40	63.50	58.60	53.60	48.80	44.40
	2,440	2,480	90.60	85.50	80.60	75.70	70.70	65.80	60.90	56.00	51.10	46.50
	2,480	2,520	93.20	87.90	82.90	78.00	73.10	68.20	63.30	58.40	53.40	48.60
	2,520	2,560	95.70	90.40	85.30	80.40	75.50	70.60	65.60	60.70	55.80	50.90
	2,560	2,600	98.20	93.00	87.70	82.70	77.80	72.90	68.00	63.10	58.20	53.20
	2,600	2,640	100.80	95.50	90.20	85.10	80.20	75.30	70.40	65.40	60.50	55.60
	2,640	2,680	103.30	98.00	92.70	87.50	82.50	77.60	72.70	67.80	62.90	58.00
	2,680	2,720	105.80	100.50	95.30	90.00	84.90	80.00	75.10	70.20	65.20	60.30
<b>\$2,720 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 16 and 17.										

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$480	\$0.00										
480	500	0.00										
500	520	0.00										
520	540	0.00										
540	560	0.00										
560	580	0.00										
580	600	0.00										
600	640	0.00										
640	680	0.00										
680	720	1.50										
720	760	3.10	\$0.00									
760	800	4.70	1.40									
800	840	6.30	3.00	\$0.00								
840	880	7.90	4.60	1.20								
880	920	9.50	6.20	2.80	\$0.00							
920	960	11.10	7.80	4.40	1.10							
960	1,000	12.70	9.40	6.00	2.70							
1,000	1,040	14.30	11.00	7.60	4.30	\$1.00						
1,040	1,080	15.90	12.60	9.20	5.90	2.60						
1,080	1,120	17.50	14.20	10.80	7.50	4.20	\$0.80					
1,120	1,160	19.10	15.80	12.40	9.10	5.80	2.40					
1,160	1,200	20.70	17.40	14.00	10.70	7.40	4.00	\$0.70				
1,200	1,240	22.30	19.00	15.60	12.30	9.00	5.60	2.30				
1,240	1,280	23.90	20.60	17.20	13.90	10.60	7.20	3.90	\$0.60			
1,280	1,320	25.50	22.20	18.80	15.50	12.20	8.80	5.50	2.20			
1,320	1,360	27.10	23.80	20.40	17.10	13.80	10.40	7.10	3.80	\$0.40		
1,360	1,400	28.70	25.40	22.00	18.70	15.40	12.00	8.70	5.40	2.00		
1,400	1,440	30.30	27.00	23.60	20.30	17.00	13.60	10.30	7.00	3.60	\$0.30	
1,440	1,480	31.90	28.60	25.20	21.90	18.60	15.20	11.90	8.60	5.20	1.90	
1,480	1,520	33.50	30.20	26.80	23.50	20.20	16.80	13.50	10.20	6.80	3.50	\$0.20
1,520	1,560	35.10	31.80	28.40	25.10	21.80	18.40	15.10	11.80	8.40	5.10	1.80
1,560	1,600	36.70	33.40	30.00	26.70	23.40	20.00	16.70	13.40	10.00	6.70	3.40
1,600	1,640	38.30	35.00	32.00	28.30	25.00	21.60	18.30	15.00	11.60	8.30	5.00
1,640	1,680	39.90	36.60	33.60	30.10	26.60	23.20	19.90	16.60	13.20	9.90	6.60
1,680	1,720	41.50	38.20	35.20	31.70	28.20	24.80	21.50	18.20	14.80	11.50	8.20
1,720	1,760	43.10	39.80	36.80	33.30	29.80	26.40	23.10	19.80	16.40	13.10	9.80
1,760	1,800	44.70	41.40	38.40	34.90	31.40	28.00	24.70	21.40	18.00	14.70	11.40
1,800	1,840	46.30	43.00	40.00	36.50	33.00	29.60	26.30	23.00	19.60	16.30	13.00
1,840	1,880	47.90	44.60	41.60	38.10	34.60	31.20	27.90	24.60	21.20	17.90	14.60
1,880	1,920	49.50	46.20	43.20	40.10	36.70	32.80	29.50	26.20	22.80	19.50	16.20
1,920	1,960	51.10	47.80	44.80	41.70	38.30	34.40	31.10	27.80	24.40	21.10	17.80
1,960	2,000	52.70	49.40	46.40	43.30	40.30	37.00	32.70	29.40	26.00	22.70	19.40
2,000	2,040	54.30	51.00	48.00	44.90	41.90	38.60	35.00	31.30	27.60	24.30	21.00
2,040	2,080	55.90	52.60	49.60	46.50	43.50	40.20	36.80	33.10	29.30	25.90	22.60
2,080	2,120	57.50	54.20	51.20	48.10	45.10	42.80	38.60	34.90	31.10	27.50	24.20
2,120	2,160	59.10	55.80	52.80	49.70	46.70	44.40	40.50	36.70	32.90	29.20	25.80
2,160	2,200	60.70	57.40	54.40	51.30	48.30	46.00	42.60	38.50	34.70	31.00	27.40
2,200	2,240	62.30	59.00	56.00	52.90	49.90	47.60	44.70	40.30	36.50	32.80	29.00
2,240	2,280	63.90	60.60	57.60	54.50	51.50	49.20	46.80	42.40	38.30	34.60	30.80
2,280	2,320	65.50	62.20	59.20	56.10	53.10	50.80	48.90	44.50	40.10	36.40	32.60
2,320	2,360	67.10	63.80	60.80	57.70	54.70	52.40	51.10	46.60	42.20	38.20	34.40
2,360	2,400	68.70	65.40	62.40	59.30	56.30	54.00	53.50	48.70	44.30	40.00	36.20
2,400	2,440	70.30	67.00	64.00	60.90	57.90	55.60	55.90	50.90	46.40	42.00	38.00
2,440	2,480	71.90	68.60	65.60	62.50	59.50	57.20	58.20	53.30	48.50	44.10	39.80
2,480	2,520	73.50	70.20	67.20	64.10	61.10	58.80	60.60	55.70	50.70	46.20	41.90
2,520	2,560	75.10	71.80	68.80	65.70	62.70	60.40	62.90	58.00	53.10	48.30	44.00
2,560	2,600	76.70	73.40	70.40	67.30	64.30	62.00	65.30	60.40	55.50	50.50	46.10
2,600	2,640	78.30	75.00	72.00	68.90	65.90	63.60	67.70	62.70	57.80	52.90	48.20
2,640	2,680	79.90	76.60	73.60	70.50	67.50	65.00	70.00	65.10	60.20	55.30	50.30
2,680	2,720	81.50	78.20	75.20	72.10	69.10	66.60	72.40	67.50	62.50	57.60	52.70
<b>\$2,720 &amp; OVER</b>	Use Method II, "Exact Calculation Method," on pages 18 and 19.											

Method I  
 Table IV  
 NY STATE  
 Income Tax  
 MARRIED  
 MONTHLY  
 Payroll Period

WAGES		EXEMPTIONS CLAIMED											10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more	
TAX TO BE WITHHELD													
Method I	\$0	\$25	\$0.00										
	25	28	0.00										
	28	29	0.00										
Table V	29	30	0.00										
	30	31	0.10										
	31	32	0.10										
NY STATE	32	33	0.20										
	33	34	0.20	\$0.00									
	34	35	0.20	0.10									
Income Tax	35	36	0.30	0.10									
	36	37	0.30	0.20									
	37	38	0.40	0.20	\$0.10								
SINGLE	38	39	0.40	0.20	0.10								
	39	40	0.40	0.30	0.10								
	40	41	0.50	0.30	0.20								
DAILY	41	42	0.50	0.40	0.20	\$0.10							
	42	43	0.60	0.40	0.30	0.10							
	43	44	0.60	0.40	0.30	0.10							
Payroll Period	44	45	0.60	0.50	0.30	0.20							
	45	46	0.70	0.50	0.40	0.20	\$0.10						
	46	47	0.70	0.60	0.40	0.30	0.10						
	47	48	0.80	0.60	0.50	0.30	0.10						
	48	49	0.80	0.60	0.50	0.30	0.20	\$0.00					
	49	50	0.80	0.70	0.50	0.40	0.20	0.10					
	50	52	0.90	0.70	0.60	0.40	0.30	0.10					
	52	54	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10				
	54	56	1.10	0.90	0.80	0.60	0.40	0.30	0.10				
	56	58	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10			
	58	60	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.10			
	60	62	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10		
	62	64	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20		
	64	66	1.50	1.30	1.20	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10	
	66	68	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20	
	68	70	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.50	0.40	0.20	\$0.10
	70	72	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20
	72	74	1.80	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.60	0.40	0.20
	74	76	1.90	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30
	76	78	2.00	1.80	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.60	0.40
	78	80	2.20	2.00	1.80	1.60	1.40	1.30	1.10	0.90	0.80	0.60	0.50
	80	82	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.60
	82	84	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	1.00	0.80	0.60
	84	86	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70
	86	88	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	1.00	0.80
	88	90	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90
	90	92	2.80	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	1.00
	92	94	3.00	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20	1.00
	94	96	3.10	2.90	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10
	96	98	3.20	3.00	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20
	98	100	3.30	3.10	2.90	2.60	2.40	2.20	2.00	1.80	1.60	1.50	1.30
	100	102	3.40	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70	1.50	1.40
	102	104	3.60	3.30	3.10	2.90	2.60	2.40	2.20	2.00	1.80	1.60	1.50
	104	106	3.70	3.40	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70	1.60
	106	108	3.80	3.60	3.30	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.60
	108	110	3.90	3.70	3.50	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70
	110	112	4.00	3.80	3.60	3.30	3.10	2.90	2.70	2.40	2.20	2.00	1.80
	112	114	4.10	3.90	3.70	3.50	3.20	3.00	2.80	2.60	2.30	2.10	1.90
	114	116	4.30	4.00	3.80	3.60	3.40	3.10	2.90	2.70	2.40	2.20	2.00
	116	118	4.40	4.20	3.90	3.70	3.50	3.20	3.00	2.80	2.60	2.30	2.10
	118	120	4.50	4.30	4.00	3.80	3.60	3.40	3.10	2.90	2.70	2.50	2.20
	120	122	4.70	4.40	4.20	3.90	3.70	3.50	3.30	3.00	2.80	2.60	2.30
	122	124	4.80	4.50	4.30	4.10	3.80	3.60	3.40	3.10	2.90	2.70	2.50
	124	126	4.90	4.70	4.40	4.20	3.90	3.70	3.50	3.30	3.00	2.80	2.60
	126	128	5.00	4.80	4.50	4.30	4.10	3.80	3.60	3.40	3.20	2.90	2.70
128	130	5.20	4.90	4.70	4.40	4.20	4.00	3.70	3.50	3.30	3.00	2.80	
<b>\$130 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 16 and 17.											

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$27	\$0.00										
27	28	0.00										
28	29	0.00										
29	30	0.00										
30	31	0.00										
31	32	0.00										
32	33	0.10										
33	34	0.10										
34	35	0.20										
35	36	0.20	\$0.00									
36	37	0.20	0.10									
37	38	0.30	0.10									
38	39	0.30	0.20									
39	40	0.40	0.20	\$0.00								
40	41	0.40	0.20	0.10								
41	42	0.40	0.30	0.10								
42	43	0.50	0.30	0.20								
43	44	0.50	0.40	0.20	\$0.10							
44	45	0.60	0.40	0.20	0.10							
45	46	0.60	0.40	0.30	0.10							
46	47	0.60	0.50	0.30	0.20	\$0.00						
47	48	0.70	0.50	0.40	0.20	0.10						
48	49	0.70	0.60	0.40	0.30	0.10						
49	50	0.80	0.60	0.40	0.30	0.10						
50	52	0.80	0.70	0.50	0.40	0.20	\$0.00					
52	54	0.90	0.70	0.60	0.40	0.30	0.10					
54	56	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10				
56	58	1.10	0.90	0.70	0.60	0.40	0.30	0.10				
58	60	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10			
60	62	1.20	1.10	0.90	0.80	0.60	0.40	0.30	0.10			
62	64	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10		
64	66	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.10		
66	68	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10	
68	70	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20	
70	72	1.70	1.50	1.30	1.20	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10
72	74	1.70	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20
74	76	1.80	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.50	0.40	0.20
76	78	1.90	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30
78	80	2.00	1.80	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.60	0.40
80	82	2.10	1.90	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50
82	84	2.30	2.00	1.80	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.60
84	86	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	0.90	0.80	0.60
86	88	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70
88	90	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	1.00	0.80
90	92	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90
92	94	2.80	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	1.00
94	96	3.00	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20	1.00
96	98	3.10	2.80	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10
98	100	3.20	3.00	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20
100	102	3.30	3.10	2.90	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30
102	104	3.40	3.20	3.00	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.40
104	106	3.50	3.30	3.10	2.90	2.60	2.40	2.20	2.00	1.80	1.60	1.50
106	108	3.70	3.40	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70	1.50
108	110	3.80	3.60	3.30	3.10	2.90	2.60	2.40	2.20	2.00	1.80	1.60
110	112	3.90	3.70	3.40	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70
112	114	4.00	3.80	3.60	3.30	3.10	2.90	2.70	2.40	2.20	2.00	1.80
114	116	4.10	3.90	3.70	3.50	3.20	3.00	2.80	2.50	2.30	2.10	1.90
116	118	4.30	4.00	3.80	3.60	3.30	3.10	2.90	2.70	2.40	2.20	2.00
118	120	4.40	4.20	3.90	3.70	3.50	3.20	3.00	2.80	2.60	2.30	2.10
120	122	4.50	4.30	4.00	3.80	3.60	3.40	3.10	2.90	2.70	2.40	2.20
122	124	4.60	4.40	4.20	3.90	3.70	3.50	3.20	3.00	2.80	2.60	2.30
124	126	4.80	4.50	4.30	4.00	3.80	3.60	3.40	3.10	2.90	2.70	2.50
126	128	4.90	4.70	4.40	4.20	3.90	3.70	3.50	3.30	3.00	2.80	2.60
128	130	5.00	4.80	4.50	4.30	4.10	3.80	3.60	3.40	3.10	2.90	2.70

Method I

Table V

NY STATE

Income Tax

MARRIED

DAILY

Payroll Period

\$130 & OVER

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

## New York State Special Tables for Deduction and Exemption Allowances

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

Applicable to Dollar to Dollar Withholding Tables for New York State; see pages 20 and 21

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

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

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

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

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

**Table B**  
**Deduction allowance**

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

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

**Table C**  
**Exemption allowance**

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

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

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

**Table D**  
**Adjustment for difference between federal\* and New York exemption allowances**

For employers who elect to use the federal exemption amounts\* in computing wages after exemptions, the following adjustments correct for the difference between the federal exemption of \$4,050\* and the New York State exemption of \$1,000 according to the particular payroll period.

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

Payroll period	Adjustment for each federal exemption
Daily/miscellaneous	\$11.75
Weekly	58.65
Biweekly	117.30
Semimonthly	127.10
Monthly	254.20
Quarterly	762.50
Semiannual	1,525.00
Annual	3,050.00

\* The adjustments in Table D are based on the 2017 federal exemption amount of \$4,050. The federal exemption amount may be adjusted for inflation as prescribed by the Internal Revenue Code. For an annual payroll period, the adjustment for each federal exemption should be changed by subtracting \$1,000 from the current federal exemption amount. Other payroll periods should be recalculated accordingly.

— Notes —

**New York State  
Method II Exact Calculation Method  
Single  
Instructions and Examples**

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

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

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

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

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

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

**Step 5** Following across on the same line, add the result from Step 4 to the amount in Column 5. The resulting sum is the amount to withhold from wages.

**Examples**

<p style="text-align: center;"><b>Example 1:</b></p> <p style="text-align: center;">Weekly payroll, \$400 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> <li>1. Amount from Table A on page 14 is \$200.05 for single, weekly payroll, 3 exemptions. \$400 wages - \$200.05 = \$199.95 net wages.</li> <li>2. Use Table II - A on page 17 for single, weekly payroll. Look up \$199.95 and use line 2 on which \$199.95 is greater than Column 1 (\$163) but less than Column 2 (\$225).</li> <li>3. \$199.95 - \$163 (from Column 3, line 2) = \$36.95.</li> <li>4. \$36.95 x .0450 (from Column 4, line 2) = \$1.66.</li> <li>5. \$1.66 + \$6.54 (from Column 5, line 2) = \$8.20. Withhold this amount.</li> </ol>	<p style="text-align: center;"><b>Example 3:</b></p> <p style="text-align: center;">Monthly payroll, \$50,000 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> <li>1. Amount from Table A on page 14 is \$866.60 for single, monthly payroll, 3 exemptions. \$50,000 wages - \$866.60 = \$49,133.40 net wages.</li> <li>2. Use Table II - D on page 17 for single, monthly payroll. Look up \$49,133.40 and use line 11 on which \$49,133.40 is greater than Column 1 (\$22,117) but less than Column 2 (\$89,796).</li> <li>3. \$49,133.40 - \$22,117 (from Column 3, line 11) = \$27,016.40.</li> <li>4. \$27,016.40 x .0735 (from Column 4, line 11) = \$1,985.71.</li> <li>5. \$1,985.71 + \$1,589.92 (from Column 5, line 11) = \$3,575.63. Withhold this amount.</li> </ol>
<p style="text-align: center;"><b>Example 2:</b></p> <p style="text-align: center;">Semimonthly payroll, \$5,000 gross wages, single, 1 exemption</p> <ol style="list-style-type: none"> <li>1. Amount from Table A on page 14 is \$350.00 for single, semimonthly payroll, 1 exemption. \$5,000 wages - \$350.00 = \$4,650.00 net wages.</li> <li>2. Use Table II - C on page 17 for single, semimonthly payroll. Look up \$4,650.00 and use line 8 on which \$4,650.00 is greater than Column 1 (\$4,485) but less than Column 2 (\$6,569).</li> <li>3. \$4,650.00 - \$4,485 (from Column 3, line 8) = \$165.00.</li> <li>4. \$165.00 x .0808 (from Column 4, line 8) = \$13.33.</li> <li>5. \$13.33 + \$278.17 (from Column 5, line 8) = \$291.50. Withhold this amount.</li> </ol>	<p style="text-align: center;"><b>Example 4:</b></p> <p style="text-align: center;">Daily payroll, \$750 gross wages, single, 2 exemptions</p> <ol style="list-style-type: none"> <li>1. Amount from Table A on page 14 is \$36.15 for single, daily payroll, 2 exemptions. \$750 wages - \$36.15 = \$713.85 net wages.</li> <li>2. Use Table II - E on page 17 for single, daily payroll. Look up \$713.85 and use line 9 on which \$713.85 is greater than Column 1 (\$606) but less than Column 2 (\$828).</li> <li>3. \$713.85 - \$606 (from Column 3, line 9) = \$107.85.</li> <li>4. \$107.85 x .0707 (from Column 4, line 9) = \$7.62.</li> <li>5. \$7.62 + \$41.22 (from Column 5, line 9) = \$48.84. Withhold this amount.</li> </ol>

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$163	\$0	0.0400	\$0
2	163	225	163	0.0450	6.54
3	225	267	225	0.0525	9.31
4	267	412	267	0.0590	11.54
5	412	1,551	412	0.0633	20.04
6	1,551	1,862	1,551	0.0657	92.17
7	1,862	2,070	1,862	0.0758	112.58
8	2,070	3,032	2,070	0.0808	128.38
9	3,032	4,142	3,032	0.0707	206.08
10	4,142	5,104	4,142	0.0856	284.60
11	5,104	20,722	5,104	0.0735	366.90
12	20,722	21,684	20,722	0.5208	1,514.85
13	21,684	.....	21,684	0.0962	2,015.62

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$708	\$0	0.0400	\$0
2	708	975	708	0.0450	28.33
3	975	1,158	975	0.0525	40.33
4	1,158	1,783	1,158	0.0590	50.00
5	1,783	6,721	1,783	0.0633	86.83
6	6,721	8,067	6,721	0.0657	399.42
7	8,067	8,971	8,067	0.0758	487.83
8	8,971	13,138	8,971	0.0808	556.33
9	13,138	17,950	13,138	0.0707	893.00
10	17,950	22,117	17,950	0.0856	1,233.25
11	22,117	89,796	22,117	0.0735	1,589.92
12	89,796	93,963	89,796	0.5208	6,564.33
13	93,963	.....	93,963	0.0962	8,734.33

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$327	\$0	0.0400	\$0
2	327	450	327	0.0450	13.08
3	450	535	450	0.0525	18.62
4	535	823	535	0.0590	23.08
5	823	3,102	823	0.0633	40.08
6	3,102	3,723	3,102	0.0657	184.35
7	3,723	4,140	3,723	0.0758	225.15
8	4,140	6,063	4,140	0.0808	256.77
9	6,063	8,285	6,063	0.0707	412.15
10	8,285	10,208	8,285	0.0856	569.19
11	10,208	41,444	10,208	0.0735	733.81
12	41,444	43,367	41,444	0.5208	3,029.69
13	43,367	.....	43,367	0.0962	4,031.23

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$33	\$0	0.0400	\$0
2	33	45	33	0.0450	1.31
3	45	53	45	0.0525	1.86
4	53	82	53	0.0590	2.31
5	82	310	82	0.0633	4.01
6	310	372	310	0.0657	18.43
7	372	414	372	0.0758	22.52
8	414	606	414	0.0808	25.68
9	606	828	606	0.0707	41.22
10	828	1,021	828	0.0856	56.92
11	1,021	4,144	1,021	0.0735	73.38
12	4,144	4,337	4,144	0.5208	302.97
13	4,337	.....	4,337	0.0962	403.12

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$354	\$0	0.0400	\$0
2	354	488	354	0.0450	14.17
3	488	579	488	0.0525	20.17
4	579	892	579	0.0590	25.00
5	892	3,360	892	0.0633	43.42
6	3,360	4,033	3,360	0.0657	199.71
7	4,033	4,485	4,033	0.0758	243.92
8	4,485	6,569	4,485	0.0808	278.17
9	6,569	8,975	6,569	0.0707	446.50
10	8,975	11,058	8,975	0.0856	616.63
11	11,058	44,898	11,058	0.0735	794.96
12	44,898	46,981	44,898	0.5208	3,282.17
13	46,981	.....	46,981	0.0962	4,367.17

Line	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. The resulting sum is the annualized tax.
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$8,500	\$0	0.0400	\$0
2	8,500	11,700	8,500	0.0450	340.00
3	11,700	13,900	11,700	0.0525	484.00
4	13,900	21,400	13,900	0.0590	600.00
5	21,400	80,650	21,400	0.0633	1,042.00
6	80,650	96,800	80,650	0.0657	4,793.00
7	96,800	107,650	96,800	0.0758	5,854.00
8	107,650	157,650	107,650	0.0808	6,676.00
9	157,650	215,400	157,650	0.0707	10,716.00
10	215,400	265,400	215,400	0.0856	14,799.00
11	265,400	1,077,550	265,400	0.0735	19,079.00
12	1,077,550	1,127,550	1,077,550	0.5208	78,772.00
13	1,127,550	.....	1,127,550	0.0962	104,812.00

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

**New York State  
Method II Exact Calculation Method  
Married  
Instructions and Examples**

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

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

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

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

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

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

**Step 5** Following across on the same line, add the result from Step 4 to the amount in Column 5. The resulting sum is the amount to withhold from wages.

## Examples

<p style="text-align: center;"><b>Example 1:</b></p> <p style="text-align: center;">Weekly payroll, \$400 gross wages, married, 4 exemptions</p> <ol style="list-style-type: none"> <li>Amount from Table A on page 14 is \$229.90 for married, weekly payroll, 4 exemptions. <math>\\$400 \text{ wages} - \\$229.90 = \\$170.10</math> net wages.</li> <li>Use Table II - A on page 19 for married, weekly payroll. Look up \$170.10 and use line 2 on which \$170.10 is greater than Column 1 (\$163) but less than Column 2 (\$225).</li> <li><math>\\$170.10 - \\$163</math> (from Column 3, line 2) = \$7.10.</li> <li><math>\\$7.10 \times .0450</math> (from Column 4, line 2) = \$0.32.</li> <li><math>\\$0.32 + \\$6.54</math> (from Column 5, line 2) = \$6.86. Withhold this amount.</li> </ol>	<p style="text-align: center;"><b>Example 3:</b></p> <p style="text-align: center;">Monthly payroll, \$50,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> <li>Amount from Table A on page 14 is \$912.40 for married, monthly payroll, 3 exemptions. <math>\\$50,000 \text{ wages} - \\$912.40 = \\$49,087.60</math> net wages.</li> <li>Use Table II - D on page 19 for married, monthly payroll. Look up \$49,087.60 and use line 12 on which \$49,087.60 is greater than Column 1 (\$31,100) but less than Column 2 (\$89,796).</li> <li><math>\\$49,087.60 - \\$31,100</math> (from Column 3, line 12) = \$17,987.60.</li> <li><math>\\$17,987.60 \times .0735</math> (from Column 4, line 12) = \$1,322.09.</li> <li><math>\\$1,322.09 + \\$2,297.75</math> (from Column 5, line 12) = \$3,619.84. Withhold this amount.</li> </ol>
<p style="text-align: center;"><b>Example 2:</b></p> <p style="text-align: center;">Semimonthly payroll, \$5,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> <li>Amount from Table A on page 14 is \$456.20 for married, semimonthly payroll, 3 exemptions. <math>\\$5,000 \text{ wages} - \\$456.20 = \\$4,543.80</math> net wages.</li> <li>Use Table II - C on page 19 for married, semimonthly payroll. Look up \$4,543.80 and use line 8 on which \$4,543.80 is greater than Column 1 (\$4,485) but less than Column 2 (\$6,569).</li> <li><math>\\$4,543.80 - \\$4,485</math> (from Column 3, line 8) = \$58.80.</li> <li><math>\\$58.80 \times .0833</math> (from Column 4, line 8) = \$4.90.</li> <li><math>\\$4.90 + \\$279.29</math> (from Column 5, line 8) = \$284.19. Withhold this amount.</li> </ol>	<p style="text-align: center;"><b>Example 4:</b></p> <p style="text-align: center;">Daily payroll, \$750 gross wages, married, 2 exemptions</p> <ol style="list-style-type: none"> <li>Amount from Table A on page 14 is \$38.30 for married, daily payroll, 2 exemptions. <math>\\$750 \text{ wages} - \\$38.30 = \\$711.70</math> net wages.</li> <li>Use Table II - E on page 19 for married, daily payroll. Look up \$711.70 and use line 9 on which \$711.70 is greater than Column 1 (\$606) but less than Column 2 (\$814).</li> <li><math>\\$711.70 - \\$606</math> (from Column 3, line 9) = \$105.70.</li> <li><math>\\$105.70 \times .0785</math> (from Column 4, line 9) = \$8.30.</li> <li><math>\\$8.30 + \\$41.80</math> (from Column 5, line 9) = \$50.10. Withhold this amount.</li> </ol>

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$163	\$0	0.0400	\$0
2	163	225	163	0.0450	6.54
3	225	267	225	0.0525	9.31
4	267	412	267	0.0590	11.54
5	412	1,551	412	0.0633	20.04
6	1,551	1,862	1,551	0.0657	92.17
7	1,862	2,070	1,862	0.0783	112.58
8	2,070	3,032	2,070	0.0833	128.90
9	3,032	4,068	3,032	0.0785	209.00
10	4,068	6,215	4,068	0.0707	290.37
11	6,215	7,177	6,215	0.0916	442.17
12	7,177	20,722	7,177	0.0735	530.25
13	20,722	41,449	20,722	0.0765	1,525.83
14	41,449	42,411	41,449	0.9454	3,111.42
15	42,411	.....	42,411	0.0962	4,020.46

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$708	\$0	0.0400	\$0
2	708	975	708	0.0450	28.33
3	975	1,158	975	0.0525	40.33
4	1,158	1,783	1,158	0.0590	50.00
5	1,783	6,721	1,783	0.0633	86.83
6	6,721	8,067	6,721	0.0657	399.42
7	8,067	8,971	8,067	0.0783	487.83
8	8,971	13,138	8,971	0.0833	558.58
9	13,138	17,629	13,138	0.0785	905.67
10	17,629	26,933	17,629	0.0707	1,258.25
11	26,933	31,100	26,933	0.0916	1,916.08
12	31,100	89,796	31,100	0.0735	2,297.75
13	89,796	179,613	89,796	0.0765	6,611.92
14	179,613	183,779	179,613	0.9454	13,482.83
15	183,779	.....	183,779	0.0962	17,422.00

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$327	\$0	0.0400	\$0
2	327	450	327	0.0450	13.08
3	450	535	450	0.0525	18.62
4	535	823	535	0.0590	23.08
5	823	3,102	823	0.0633	40.08
6	3,102	3,723	3,102	0.0657	184.35
7	3,723	4,140	3,723	0.0783	225.15
8	4,140	6,063	4,140	0.0833	257.81
9	6,063	8,137	6,063	0.0785	418.00
10	8,137	12,431	8,137	0.0707	580.73
11	12,431	14,354	12,431	0.0916	884.35
12	14,354	41,444	14,354	0.0735	1,060.50
13	41,444	82,898	41,444	0.0765	3,051.65
14	82,898	84,821	82,898	0.9454	6,222.85
15	84,821	.....	84,821	0.0962	8,040.92

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$33	\$0	0.0400	\$0
2	33	45	33	0.0450	1.31
3	45	53	45	0.0525	1.86
4	53	82	53	0.0590	2.31
5	82	310	82	0.0633	4.01
6	310	372	310	0.0657	18.43
7	372	414	372	0.0783	22.52
8	414	606	414	0.0833	25.78
9	606	814	606	0.0785	41.80
10	814	1,243	814	0.0707	58.07
11	1,243	1,435	1,243	0.0916	88.43
12	1,435	4,144	1,435	0.0735	106.05
13	4,144	8,290	4,144	0.0765	305.17
14	8,290	8,482	8,290	0.9454	622.28
15	8,482	.....	8,482	0.0962	804.09

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$354	\$0	0.0400	\$0
2	354	488	354	0.0450	14.17
3	488	579	488	0.0525	20.17
4	579	892	579	0.0590	25.00
5	892	3,360	892	0.0633	43.42
6	3,360	4,033	3,360	0.0657	199.71
7	4,033	4,485	4,033	0.0783	243.92
8	4,485	6,569	4,485	0.0833	279.29
9	6,569	8,815	6,569	0.0785	452.83
10	8,815	13,467	8,815	0.0707	629.13
11	13,467	15,550	13,467	0.0916	958.04
12	15,550	44,898	15,550	0.0735	1,148.88
13	44,898	89,806	44,898	0.0765	3,305.96
14	89,806	91,890	89,806	0.9454	6,741.42
15	91,890	.....	91,890	0.0962	8,711.00

Line	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. The resulting sum is the annualized tax.
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$8,500	\$0	0.0400	\$0
2	8,500	11,700	8,500	0.0450	340.00
3	11,700	13,900	11,700	0.0525	484.00
4	13,900	21,400	13,900	0.0590	600.00
5	21,400	80,650	21,400	0.0633	1,042.00
6	80,650	96,800	80,650	0.0657	4,793.00
7	96,800	107,650	96,800	0.0783	5,854.00
8	107,650	157,650	107,650	0.0833	6,703.00
9	157,650	211,550	157,650	0.0785	10,868.00
10	211,550	323,200	211,550	0.0707	15,099.00
11	323,200	373,200	323,200	0.0916	22,993.00
12	373,200	1,077,550	373,200	0.0735	27,573.00
13	1,077,550	2,155,350	1,077,550	0.0765	79,343.00
14	2,155,350	2,205,350	2,155,350	0.9454	161,794.00
15	2,205,350	.....	2,205,350	0.0962	209,064.00

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

## New York State

### SINGLE or MARRIED

#### DOLLAR TO DOLLAR Withholding Table for WEEKLY Wages AFTER Deductions and Exemptions (Net Taxable Wages)

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

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
1	\$0.04	51	\$2.04	101	\$4.04	151	\$6.04	201	\$8.23	251	\$10.67
2	0.08	52	2.08	102	4.08	152	6.08	202	8.27	252	10.73
3	0.12	53	2.12	103	4.12	153	6.12	203	8.32	253	10.78
4	0.16	54	2.16	104	4.16	154	6.16	204	8.36	254	10.83
5	0.20	55	2.20	105	4.20	155	6.20	205	8.41	255	10.88
6	0.24	56	2.24	106	4.24	156	6.24	206	8.45	256	10.94
7	0.28	57	2.28	107	4.28	157	6.28	207	8.50	257	10.99
8	0.32	58	2.32	108	4.32	158	6.32	208	8.54	258	11.04
9	0.36	59	2.36	109	4.36	159	6.36	209	8.59	259	11.09
10	0.40	60	2.40	110	4.40	160	6.40	210	8.63	260	11.15
11	0.44	61	2.44	111	4.44	161	6.44	211	8.68	261	11.20
12	0.48	62	2.48	112	4.48	162	6.48	212	8.72	262	11.25
13	0.52	63	2.52	113	4.52	163	6.52	213	8.77	263	11.30
14	0.56	64	2.56	114	4.56	164	6.56	214	8.81	264	11.36
15	0.60	65	2.60	115	4.60	165	6.61	215	8.86	265	11.41
16	0.64	66	2.64	116	4.64	166	6.65	216	8.90	266	11.46
17	0.68	67	2.68	117	4.68	167	6.70	217	8.95	267	11.51
18	0.72	68	2.72	118	4.72	168	6.74	218	8.99	268	11.58
19	0.76	69	2.76	119	4.76	169	6.79	219	9.04	269	11.64
20	0.80	70	2.80	120	4.80	170	6.83	220	9.08	270	11.70
21	0.84	71	2.84	121	4.84	171	6.88	221	9.13	271	11.76
22	0.88	72	2.88	122	4.88	172	6.92	222	9.17	272	11.82
23	0.92	73	2.92	123	4.92	173	6.97	223	9.22	273	11.87
24	0.96	74	2.96	124	4.96	174	7.01	224	9.26	274	11.93
25	1.00	75	3.00	125	5.00	175	7.06	225	9.31	275	11.99
26	1.04	76	3.04	126	5.04	176	7.10	226	9.36	276	12.05
27	1.08	77	3.08	127	5.08	177	7.15	227	9.41	277	12.11
28	1.12	78	3.12	128	5.12	178	7.19	228	9.47	278	12.17
29	1.16	79	3.16	129	5.16	179	7.24	229	9.52	279	12.23
30	1.20	80	3.20	130	5.20	180	7.28	230	9.57	280	12.29
31	1.24	81	3.24	131	5.24	181	7.33	231	9.62	281	12.35
32	1.28	82	3.28	132	5.28	182	7.37	232	9.68	282	12.41
33	1.32	83	3.32	133	5.32	183	7.42	233	9.73	283	12.46
34	1.36	84	3.36	134	5.36	184	7.46	234	9.78	284	12.52
35	1.40	85	3.40	135	5.40	185	7.51	235	9.83	285	12.58
36	1.44	86	3.44	136	5.44	186	7.55	236	9.89	286	12.64
37	1.48	87	3.48	137	5.48	187	7.60	237	9.94	287	12.70
38	1.52	88	3.52	138	5.52	188	7.64	238	9.99	288	12.76
39	1.56	89	3.56	139	5.56	189	7.69	239	10.04	289	12.82
40	1.60	90	3.60	140	5.60	190	7.73	240	10.10	290	12.88
41	1.64	91	3.64	141	5.64	191	7.78	241	10.15	291	12.94
42	1.68	92	3.68	142	5.68	192	7.82	242	10.20	292	13.00
43	1.72	93	3.72	143	5.72	193	7.87	243	10.25	293	13.05
44	1.76	94	3.76	144	5.76	194	7.91	244	10.31	294	13.11
45	1.80	95	3.80	145	5.80	195	7.96	245	10.36	295	13.17
46	1.84	96	3.84	146	5.84	196	8.00	246	10.41	296	13.23
47	1.88	97	3.88	147	5.88	197	8.05	247	10.46	297	13.29
48	1.92	98	3.92	148	5.92	198	8.09	248	10.52	298	13.35
49	1.96	99	3.96	149	5.96	199	8.14	249	10.57	299	13.41
50	2.00	100	4.00	150	6.00	200	8.18	250	10.62	300	13.47

(continued on next page)

New York State

SINGLE or MARRIED

DOLLAR TO DOLLAR Withholding Table for WEEKLY Wages  
AFTER Deductions and Exemptions (Net Taxable Wages)

(continued from preceding page)

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
301	\$13.53	351	\$16.48	401	\$19.43	451	\$22.54	501	\$25.70	551	\$28.87
302	13.59	352	16.54	402	19.49	452	22.60	502	25.76	552	28.93
303	13.64	353	16.59	403	19.54	453	22.66	503	25.83	553	28.99
304	13.70	354	16.65	404	19.60	454	22.73	504	25.89	554	29.06
305	13.76	355	16.71	405	19.66	455	22.79	505	25.95	555	29.12
306	13.82	356	16.77	406	19.72	456	22.85	506	26.02	556	29.18
307	13.88	357	16.83	407	19.78	457	22.92	507	26.08	557	29.25
308	13.94	358	16.89	408	19.84	458	22.98	508	26.14	558	29.31
309	14.00	359	16.95	409	19.90	459	23.04	509	26.21	559	29.37
310	14.06	360	17.01	410	19.96	460	23.11	510	26.27	560	29.44
311	14.12	361	17.07	411	20.02	461	23.17	511	26.33	561	29.50
312	14.18	362	17.13	412	20.07	462	23.23	512	26.40	562	29.56
313	14.23	363	17.18	413	20.13	463	23.30	513	26.46	563	29.63
314	14.29	364	17.24	414	20.19	464	23.36	514	26.52	564	29.69
315	14.35	365	17.30	415	20.26	465	23.42	515	26.59	565	29.75
316	14.41	366	17.36	416	20.32	466	23.49	516	26.65	566	29.82
317	14.47	367	17.42	417	20.38	467	23.55	517	26.71	567	29.88
318	14.53	368	17.48	418	20.45	468	23.61	518	26.78	568	29.94
319	14.59	369	17.54	419	20.51	469	23.68	519	26.84	569	30.01
320	14.65	370	17.60	420	20.57	470	23.74	520	26.90	570	30.07
321	14.71	371	17.66	421	20.64	471	23.80	521	26.97	571	30.13
322	14.77	372	17.72	422	20.70	472	23.87	522	27.03	572	30.20
323	14.82	373	17.77	423	20.76	473	23.93	523	27.09	573	30.26
324	14.88	374	17.83	424	20.83	474	23.99	524	27.16	574	30.32
325	14.94	375	17.89	425	20.89	475	24.06	525	27.22	575	30.39
326	15.00	376	17.95	426	20.95	476	24.12	526	27.28	576	30.45
327	15.06	377	18.01	427	21.02	477	24.18	527	27.35	577	30.51
328	15.12	378	18.07	428	21.08	478	24.25	528	27.41	578	30.58
329	15.18	379	18.13	429	21.14	479	24.31	529	27.47	579	30.64
330	15.24	380	18.19	430	21.21	480	24.37	530	27.54	580	30.70
331	15.30	381	18.25	431	21.27	481	24.44	531	27.60	581	30.77
332	15.36	382	18.31	432	21.33	482	24.50	532	27.66	582	30.83
333	15.41	383	18.36	433	21.40	483	24.56	533	27.73	583	30.89
334	15.47	384	18.42	434	21.46	484	24.63	534	27.79	584	30.96
335	15.53	385	18.48	435	21.52	485	24.69	535	27.85	585	31.02
336	15.59	386	18.54	436	21.59	486	24.75	536	27.92	586	31.08
337	15.65	387	18.60	437	21.65	487	24.82	537	27.98	587	31.15
338	15.71	388	18.66	438	21.71	488	24.88	538	28.04	588	31.21
339	15.77	389	18.72	439	21.78	489	24.94	539	28.11	589	31.27
340	15.83	390	18.78	440	21.84	490	25.01	540	28.17	590	31.34
341	15.89	391	18.84	441	21.90	491	25.07	541	28.23	591	31.40
342	15.95	392	18.90	442	21.97	492	25.13	542	28.30	592	31.46
343	16.00	393	18.95	443	22.03	493	25.19	543	28.36	593	31.52
344	16.06	394	19.01	444	22.09	494	25.26	544	28.42	594	31.59
345	16.12	395	19.07	445	22.16	495	25.32	545	28.49	595	31.65
346	16.18	396	19.13	446	22.22	496	25.38	546	28.55	596	31.71
347	16.24	397	19.19	447	22.28	497	25.45	547	28.61	597	31.78
348	16.30	398	19.25	448	22.35	498	25.51	548	28.68	598	31.84
349	16.36	399	19.31	449	22.41	499	25.57	549	28.74	599	31.90
350	16.42	400	19.37	450	22.47	500	25.64	550	28.80	600	31.97

## New York State Conversion of Tables

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

### A. General rule

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

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

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

### Example: New York State - Personal Income Tax

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

- (1) Factor = 3
- (2)  $\$6,750 \div 3 = \$2,250$
- (3) Refer to New York State Monthly Married Table (page 11).  
Withholding tax on \$2,250 wages, 2 exemptions = \$66.10
- (4)  $\$66.10 \times 3 = \$198.30$

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

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

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

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

Section 2. Appendix 10-A, City of Yonkers Income Tax on Residents and Earnings Tax on Nonresidents, is repealed and new Appendix 10-A is added, 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											
	105	110											
Table I	110	115											
	115	120											
	120	125											
Yonkers	125	130											
	130	135											
	135	140											
RESIDENT	140	145											
	145	150	\$0.05										
	150	160	0.10										
Income Tax	160	170	0.15	\$0.00									
	170	180	0.20	0.10									
	180	190	0.30	0.15	\$0.05								
Surcharge	190	200	0.35	0.20	0.10								
	200	210	0.40	0.30	0.15	\$0.05							
	210	220	0.50	0.35	0.25	0.10							
SINGLE	220	230	0.55	0.45	0.30	0.15	\$0.05						
	230	240	0.60	0.50	0.35	0.25	0.10						
	240	250	0.70	0.55	0.45	0.30	0.15	\$0.05					
WEEKLY	250	260	0.75	0.65	0.50	0.35	0.25	0.10					
	260	270	0.80	0.70	0.55	0.45	0.30	0.20	\$0.05				
	270	280	0.90	0.75	0.65	0.50	0.35	0.25	0.10				
Payroll Period	280	290	0.95	0.85	0.70	0.55	0.45	0.30	0.20	\$0.05			
	290	300	1.00	0.90	0.75	0.65	0.50	0.40	0.25	0.10			
	300	310	1.10	0.95	0.85	0.70	0.55	0.45	0.30	0.20	\$0.05		
	310	320	1.15	1.05	0.90	0.75	0.65	0.50	0.40	0.25	0.15		
	320	330	1.25	1.10	0.95	0.85	0.70	0.60	0.45	0.30	0.20	\$0.05	
	330	340	1.30	1.15	1.05	0.90	0.80	0.65	0.50	0.40	0.25	0.15	\$0.00
	340	350	1.40	1.25	1.10	0.95	0.85	0.70	0.60	0.45	0.35	0.20	0.05
	350	360	1.45	1.30	1.20	1.05	0.90	0.80	0.65	0.50	0.40	0.25	0.15
	360	370	1.55	1.40	1.25	1.10	1.00	0.85	0.70	0.60	0.45	0.35	0.20
	370	380	1.65	1.45	1.35	1.20	1.05	0.90	0.80	0.65	0.55	0.40	0.25
	380	390	1.70	1.55	1.40	1.25	1.10	1.00	0.85	0.70	0.60	0.45	0.35
	390	400	1.80	1.65	1.50	1.35	1.20	1.05	0.90	0.80	0.65	0.55	0.40
	400	410	1.90	1.70	1.55	1.40	1.25	1.10	1.00	0.85	0.75	0.60	0.45
	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	1.25	1.10	1.00	0.85	0.75	0.60
	430	440	2.20	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.80	0.65
	440	450	2.30	2.10	1.90	1.75	1.55	1.40	1.25	1.15	1.00	0.85	0.75
	450	460	2.40	2.20	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.80
	460	470	2.50	2.30	2.10	1.90	1.75	1.55	1.45	1.30	1.15	1.00	0.85
	470	480	2.60	2.40	2.20	2.00	1.85	1.65	1.50	1.35	1.20	1.05	0.95
	480	490	2.70	2.50	2.30	2.10	1.90	1.75	1.60	1.45	1.30	1.15	1.00
	490	500	2.80	2.60	2.40	2.20	2.00	1.85	1.65	1.50	1.35	1.20	1.05
	500	510	2.90	2.70	2.50	2.30	2.10	1.90	1.75	1.60	1.45	1.30	1.15
	510	520	2.95	2.80	2.60	2.40	2.20	2.00	1.85	1.65	1.50	1.35	1.20
	520	530	3.05	2.90	2.70	2.50	2.30	2.10	1.95	1.75	1.60	1.45	1.30
	530	540	3.15	3.00	2.80	2.60	2.40	2.20	2.05	1.85	1.70	1.50	1.35
	540	550	3.25	3.10	2.90	2.70	2.50	2.30	2.15	1.95	1.75	1.60	1.45
	550	560	3.35	3.20	3.00	2.80	2.60	2.40	2.25	2.05	1.85	1.70	1.50
	560	570	3.45	3.30	3.10	2.90	2.70	2.50	2.35	2.15	1.95	1.80	1.60
	570	580	3.60	3.40	3.20	3.00	2.80	2.60	2.45	2.25	2.05	1.85	1.70
	580	590	3.70	3.50	3.30	3.10	2.90	2.70	2.55	2.35	2.15	1.95	1.80
	590	600	3.80	3.60	3.40	3.20	3.00	2.80	2.60	2.45	2.25	2.05	1.85
	600	610	3.90	3.70	3.50	3.30	3.10	2.90	2.70	2.55	2.35	2.15	1.95
	610	620	4.00	3.80	3.60	3.40	3.20	3.00	2.80	2.65	2.45	2.25	2.05
	620	630	4.10	3.90	3.70	3.50	3.30	3.10	2.90	2.75	2.55	2.35	2.15
	630	640	4.20	4.00	3.80	3.60	3.40	3.20	3.00	2.85	2.65	2.45	2.25
	640	650	4.30	4.10	3.90	3.70	3.50	3.30	3.10	2.95	2.75	2.55	2.35
	<b>\$650 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 16 and 17.										

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$100											
100	105											
105	110											
110	115											
115	120											
120	125											
125	130											
130	135											
135	140											
140	145											
145	150											
150	160	\$0.00										
160	170	0.10										
170	180	0.15	\$0.00									
180	190	0.20	0.10									
190	200	0.30	0.15	\$0.00								
200	210	0.35	0.20	0.10								
210	220	0.40	0.30	0.15	\$0.05							
220	230	0.50	0.35	0.25	0.10							
230	240	0.55	0.40	0.30	0.15	\$0.05						
240	250	0.60	0.50	0.35	0.25	0.10						
250	260	0.70	0.55	0.45	0.30	0.15	\$0.05					
260	270	0.75	0.60	0.50	0.35	0.25	0.10					
270	280	0.80	0.70	0.55	0.45	0.30	0.15	\$0.05				
280	290	0.90	0.75	0.65	0.50	0.35	0.25	0.10				
290	300	0.95	0.80	0.70	0.55	0.45	0.30	0.20	\$0.05			
300	310	1.00	0.90	0.75	0.65	0.50	0.35	0.25	0.10			
310	320	1.10	0.95	0.85	0.70	0.55	0.45	0.30	0.20	\$0.05		
320	330	1.15	1.00	0.90	0.75	0.65	0.50	0.40	0.25	0.10		
330	340	1.25	1.10	0.95	0.85	0.70	0.60	0.45	0.30	0.20	\$0.05	
340	350	1.30	1.15	1.05	0.90	0.75	0.65	0.50	0.40	0.25	0.15	\$0.00
350	360	1.40	1.25	1.10	0.95	0.85	0.70	0.60	0.45	0.30	0.20	0.05
360	370	1.45	1.30	1.15	1.05	0.90	0.80	0.65	0.50	0.40	0.25	0.15
370	380	1.55	1.40	1.25	1.10	0.95	0.85	0.70	0.60	0.45	0.35	0.20
380	390	1.60	1.45	1.30	1.20	1.05	0.90	0.80	0.65	0.50	0.40	0.25
390	400	1.70	1.55	1.40	1.25	1.10	1.00	0.85	0.70	0.60	0.45	0.35
400	410	1.80	1.65	1.45	1.35	1.20	1.05	0.90	0.80	0.65	0.55	0.40
410	420	1.90	1.70	1.55	1.40	1.25	1.10	1.00	0.85	0.75	0.60	0.45
420	430	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.90	0.80	0.65	0.55
430	440	2.10	1.90	1.70	1.55	1.40	1.25	1.10	1.00	0.85	0.75	0.60
440	450	2.20	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.80	0.65
450	460	2.30	2.10	1.90	1.75	1.55	1.40	1.25	1.15	1.00	0.85	0.75
460	470	2.40	2.20	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.95	0.80
470	480	2.45	2.30	2.10	1.90	1.75	1.55	1.40	1.30	1.15	1.00	0.85
480	490	2.55	2.40	2.20	2.00	1.80	1.65	1.50	1.35	1.20	1.05	0.95
490	500	2.65	2.50	2.30	2.10	1.90	1.75	1.55	1.45	1.30	1.15	1.00
500	510	2.75	2.60	2.40	2.20	2.00	1.85	1.65	1.50	1.35	1.20	1.05
510	520	2.85	2.70	2.50	2.30	2.10	1.90	1.75	1.60	1.45	1.30	1.15
520	530	2.95	2.80	2.60	2.40	2.20	2.00	1.85	1.65	1.50	1.35	1.20
530	540	3.05	2.90	2.70	2.50	2.30	2.10	1.95	1.75	1.60	1.45	1.30
540	550	3.15	3.00	2.80	2.60	2.40	2.20	2.05	1.85	1.70	1.50	1.35
550	560	3.25	3.05	2.90	2.70	2.50	2.30	2.10	1.95	1.75	1.60	1.45
560	570	3.35	3.15	3.00	2.80	2.60	2.40	2.20	2.05	1.85	1.70	1.50
570	580	3.45	3.25	3.10	2.90	2.70	2.50	2.30	2.15	1.95	1.75	1.60
580	590	3.55	3.35	3.20	3.00	2.80	2.60	2.40	2.25	2.05	1.85	1.70
590	600	3.70	3.50	3.30	3.10	2.90	2.70	2.50	2.35	2.15	1.95	1.80
600	610	3.80	3.60	3.40	3.20	3.00	2.80	2.60	2.45	2.25	2.05	1.85
610	620	3.90	3.70	3.50	3.30	3.10	2.90	2.70	2.55	2.35	2.15	1.95
620	630	4.00	3.80	3.60	3.40	3.20	3.00	2.80	2.65	2.45	2.25	2.05
630	640	4.10	3.90	3.70	3.50	3.30	3.10	2.90	2.75	2.55	2.35	2.15
640	650	4.20	4.00	3.80	3.60	3.40	3.20	3.00	2.80	2.65	2.45	2.25
<b>\$650 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I

Table I

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

WEEKLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10	
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more	
TAX TO BE WITHHELD													
Method I	\$0	\$200											
	200	210											
Table II	210	220											
	220	230											
	230	240											
	240	250											
	250	260											
Yonkers	260	270											
	270	280											
	280	290	\$0.00										
RESIDENT	290	300	0.05										
	300	320	0.15										
	320	340	0.30	\$0.05									
	340	360	0.45	0.20									
Income Tax	360	380	0.55	0.30	\$0.05								
	380	400	0.70	0.45	0.20								
Surcharge	400	420	0.85	0.60	0.30	\$0.05							
	420	440	0.95	0.70	0.45	0.20							
	440	460	1.10	0.85	0.60	0.35	\$0.10						
	460	480	1.25	1.00	0.75	0.45	0.20						
SINGLE	480	500	1.40	1.10	0.85	0.60	0.35	\$0.10					
	500	520	1.50	1.25	1.00	0.75	0.50	0.20					
	520	540	1.65	1.40	1.15	0.85	0.60	0.35	\$0.10				
	540	560	1.80	1.50	1.25	1.00	0.75	0.50	0.25				
	560	580	1.90	1.65	1.40	1.15	0.90	0.60	0.35	\$0.10			
BIWEEKLY	580	600	2.05	1.80	1.55	1.25	1.00	0.75	0.50	0.25	\$0.00		
	600	620	2.20	1.90	1.65	1.40	1.15	0.90	0.65	0.40	0.10		
Payroll Period	620	640	2.35	2.05	1.80	1.55	1.30	1.05	0.75	0.50	0.25	\$0.00	
	640	660	2.50	2.20	1.95	1.70	1.40	1.15	0.90	0.65	0.40	0.15	
	660	680	2.65	2.35	2.05	1.80	1.55	1.30	1.05	0.80	0.50	0.25	\$0.00
	680	700	2.80	2.50	2.20	1.95	1.70	1.45	1.15	0.90	0.65	0.40	0.15
	700	720	2.95	2.65	2.35	2.10	1.80	1.55	1.30	1.05	0.80	0.55	0.25
	720	740	3.10	2.80	2.50	2.20	1.95	1.70	1.45	1.20	0.90	0.65	0.40
	740	760	3.25	2.95	2.65	2.35	2.10	1.85	1.55	1.30	1.05	0.80	0.55
	760	780	3.45	3.10	2.80	2.50	2.25	1.95	1.70	1.45	1.20	0.95	0.70
	780	800	3.60	3.25	2.95	2.65	2.40	2.10	1.85	1.60	1.30	1.05	0.80
	800	820	3.80	3.45	3.10	2.80	2.55	2.25	1.95	1.70	1.45	1.20	0.95
	820	840	3.95	3.60	3.30	2.95	2.70	2.40	2.10	1.85	1.60	1.35	1.10
	840	860	4.15	3.80	3.45	3.10	2.85	2.55	2.25	2.00	1.75	1.45	1.20
	860	880	4.35	4.00	3.65	3.30	3.00	2.70	2.40	2.10	1.85	1.60	1.35
	880	900	4.55	4.20	3.80	3.45	3.15	2.85	2.55	2.25	2.00	1.75	1.50
	900	920	4.75	4.40	4.00	3.65	3.30	3.00	2.70	2.40	2.15	1.85	1.60
	920	940	4.95	4.60	4.20	3.80	3.50	3.15	2.85	2.55	2.25	2.00	1.75
	940	960	5.15	4.80	4.40	4.00	3.65	3.30	3.00	2.70	2.40	2.15	1.90
	960	980	5.35	5.00	4.60	4.20	3.85	3.50	3.15	2.85	2.55	2.30	2.00
	980	1,000	5.55	5.15	4.80	4.40	4.05	3.65	3.35	3.00	2.70	2.45	2.15
	1,000	1,020	5.75	5.35	5.00	4.60	4.25	3.85	3.50	3.15	2.85	2.60	2.30
	1,020	1,040	5.95	5.55	5.20	4.80	4.45	4.05	3.70	3.35	3.05	2.75	2.45
	1,040	1,060	6.15	5.75	5.40	5.00	4.65	4.25	3.85	3.50	3.20	2.90	2.60
	1,060	1,080	6.35	5.95	5.60	5.20	4.80	4.45	4.05	3.70	3.35	3.05	2.75
	1,080	1,100	6.55	6.15	5.80	5.40	5.00	4.65	4.25	3.90	3.55	3.20	2.90
	1,100	1,120	6.75	6.35	6.00	5.60	5.20	4.85	4.45	4.10	3.70	3.40	3.05
	1,120	1,140	6.95	6.55	6.20	5.80	5.40	5.05	4.65	4.30	3.90	3.55	3.20
	1,140	1,160	7.15	6.75	6.35	6.00	5.60	5.25	4.85	4.45	4.10	3.75	3.40
	1,160	1,180	7.35	6.95	6.55	6.20	5.80	5.45	5.05	4.65	4.30	3.90	3.55
	1,180	1,200	7.60	7.20	6.75	6.40	6.00	5.65	5.25	4.85	4.50	4.10	3.75
	1,200	1,220	7.80	7.40	7.00	6.60	6.20	5.85	5.45	5.05	4.70	4.30	3.95
	1,220	1,240	8.00	7.60	7.20	6.80	6.40	6.00	5.65	5.25	4.90	4.50	4.10
	1,240	1,260	8.20	7.80	7.40	7.00	6.60	6.20	5.85	5.45	5.10	4.70	4.30
	1,260	1,280	8.45	8.05	7.60	7.20	6.80	6.40	6.05	5.65	5.30	4.90	4.50
	1,280	1,300	8.65	8.25	7.85	7.40	7.00	6.60	6.25	5.85	5.50	5.10	4.70
<b>\$1,300 &amp; OVER</b>			Use Method II, "Exact Calculation Method," on pages 16 and 17.										

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$200											
200	210											
210	220											
220	230											
230	240											
240	250											
250	260											
260	270											
270	280											
280	290											
290	300											
300	320	\$0.05										
320	340	0.15										
340	360	0.30	\$0.05									
360	380	0.45	0.15									
380	400	0.55	0.30	\$0.05								
400	420	0.70	0.45	0.20								
420	440	0.85	0.55	0.30	\$0.05							
440	460	0.95	0.70	0.45	0.20							
460	480	1.10	0.85	0.60	0.35	\$0.05						
480	500	1.25	1.00	0.70	0.45	0.20						
500	520	1.35	1.10	0.85	0.60	0.35	\$0.10					
520	540	1.50	1.25	1.00	0.75	0.45	0.20					
540	560	1.65	1.40	1.10	0.85	0.60	0.35	\$0.10				
560	580	1.75	1.50	1.25	1.00	0.75	0.50	0.20				
580	600	1.90	1.65	1.40	1.15	0.85	0.60	0.35	\$0.10			
600	620	2.05	1.80	1.50	1.25	1.00	0.75	0.50	0.25	\$0.00		
620	640	2.15	1.90	1.65	1.40	1.15	0.90	0.65	0.35	0.10		
640	660	2.30	2.05	1.80	1.55	1.30	1.00	0.75	0.50	0.25	\$0.00	
660	680	2.45	2.20	1.90	1.65	1.40	1.15	0.90	0.65	0.40	0.10	
680	700	2.60	2.35	2.05	1.80	1.55	1.30	1.05	0.75	0.50	0.25	\$0.00
700	720	2.75	2.50	2.20	1.95	1.70	1.40	1.15	0.90	0.65	0.40	0.15
720	740	2.90	2.65	2.35	2.05	1.80	1.55	1.30	1.05	0.80	0.50	0.25
740	760	3.05	2.80	2.50	2.20	1.95	1.70	1.45	1.15	0.90	0.65	0.40
760	780	3.25	2.95	2.65	2.35	2.10	1.80	1.55	1.30	1.05	0.80	0.55
780	800	3.40	3.10	2.80	2.50	2.20	1.95	1.70	1.45	1.20	0.95	0.65
800	820	3.60	3.25	2.95	2.65	2.35	2.10	1.85	1.55	1.30	1.05	0.80
820	840	3.75	3.45	3.10	2.80	2.50	2.25	1.95	1.70	1.45	1.20	0.95
840	860	3.95	3.60	3.25	2.95	2.65	2.40	2.10	1.85	1.60	1.35	1.05
860	880	4.15	3.80	3.45	3.10	2.80	2.55	2.25	2.00	1.70	1.45	1.20
880	900	4.35	4.00	3.60	3.30	2.95	2.70	2.40	2.10	1.85	1.60	1.35
900	920	4.55	4.15	3.80	3.45	3.10	2.85	2.55	2.25	2.00	1.75	1.45
920	940	4.75	4.35	4.00	3.65	3.30	3.00	2.70	2.40	2.10	1.85	1.60
940	960	4.95	4.55	4.20	3.80	3.45	3.15	2.85	2.55	2.25	2.00	1.75
960	980	5.15	4.75	4.40	4.00	3.65	3.30	3.00	2.70	2.40	2.15	1.85
980	1,000	5.35	4.95	4.60	4.20	3.80	3.50	3.15	2.85	2.55	2.25	2.00
1,000	1,020	5.55	5.15	4.80	4.40	4.00	3.65	3.30	3.00	2.70	2.45	2.15
1,020	1,040	5.75	5.35	5.00	4.60	4.20	3.85	3.50	3.15	2.85	2.60	2.30
1,040	1,060	5.95	5.55	5.20	4.80	4.40	4.05	3.70	3.35	3.00	2.75	2.45
1,060	1,080	6.15	5.75	5.35	5.00	4.60	4.25	3.85	3.50	3.20	2.90	2.60
1,080	1,100	6.35	5.95	5.55	5.20	4.80	4.45	4.05	3.70	3.35	3.05	2.75
1,100	1,120	6.55	6.15	5.75	5.40	5.00	4.65	4.25	3.85	3.55	3.20	2.90
1,120	1,140	6.75	6.35	5.95	5.60	5.20	4.85	4.45	4.05	3.70	3.35	3.05
1,140	1,160	6.95	6.55	6.15	5.80	5.40	5.00	4.65	4.25	3.90	3.55	3.20
1,160	1,180	7.15	6.75	6.35	6.00	5.60	5.20	4.85	4.45	4.10	3.70	3.40
1,180	1,200	7.35	6.95	6.55	6.20	5.80	5.40	5.05	4.65	4.30	3.90	3.55
1,200	1,220	7.55	7.15	6.75	6.40	6.00	5.60	5.25	4.85	4.50	4.10	3.75
1,220	1,240	7.80	7.40	6.95	6.60	6.20	5.80	5.45	5.05	4.65	4.30	3.90
1,240	1,260	8.00	7.60	7.20	6.75	6.40	6.00	5.65	5.25	4.85	4.50	4.10
1,260	1,280	8.20	7.80	7.40	7.00	6.60	6.20	5.85	5.45	5.05	4.70	4.30
1,280	1,300	8.40	8.00	7.60	7.20	6.80	6.40	6.05	5.65	5.25	4.90	4.50
<b>\$1,300 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I

Table II

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

BIWEEKLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10	
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more	
TAX TO BE WITHHELD													
Method I	\$0	\$100											
	100	200											
	200	230											
Table III	230	240											
	240	250											
	250	260											
	260	270											
	270	280											
Yonkers	280	290											
	290	300											
	300	320	\$0.00										
RESIDENT	320	340	0.15										
	340	360	0.30	\$0.00									
	360	380	0.40	0.15									
Income Tax	380	400	0.55	0.25	\$0.00								
	400	420	0.70	0.40	0.10								
Surcharge	420	440	0.80	0.55	0.25								
	440	460	0.95	0.65	0.40	\$0.10							
	460	480	1.10	0.80	0.50	0.25							
	480	500	1.20	0.95	0.65	0.40	\$0.10						
SINGLE	500	520	1.35	1.05	0.80	0.50	0.25						
	520	540	1.50	1.20	0.95	0.65	0.35	\$0.10					
	540	560	1.60	1.35	1.05	0.80	0.50	0.20					
	560	580	1.75	1.45	1.20	0.90	0.65	0.35	\$0.10				
	580	600	1.90	1.60	1.35	1.05	0.75	0.50	0.20				
SEMIMONTHLY	600	620	2.00	1.75	1.45	1.20	0.90	0.65	0.35	\$0.05			
	620	640	2.15	1.90	1.60	1.30	1.05	0.75	0.50	0.20			
Payroll Period	640	660	2.30	2.00	1.75	1.45	1.15	0.90	0.60	0.35	\$0.05		
	660	680	2.45	2.15	1.85	1.60	1.30	1.05	0.75	0.45	0.20		
	680	700	2.60	2.30	2.00	1.70	1.45	1.15	0.90	0.60	0.30	\$0.05	
	700	720	2.75	2.40	2.15	1.85	1.55	1.30	1.00	0.75	0.45	0.20	
	720	740	2.90	2.55	2.25	2.00	1.70	1.45	1.15	0.85	0.60	0.30	\$0.05
	740	760	3.05	2.70	2.40	2.10	1.85	1.55	1.30	1.00	0.75	0.45	0.15
	760	780	3.20	2.85	2.55	2.25	2.00	1.70	1.40	1.15	0.85	0.60	0.30
	780	800	3.35	3.00	2.70	2.40	2.10	1.85	1.55	1.25	1.00	0.70	0.45
	800	820	3.50	3.15	2.85	2.55	2.25	1.95	1.70	1.40	1.15	0.85	0.55
	820	840	3.70	3.30	3.00	2.70	2.40	2.10	1.80	1.55	1.25	1.00	0.70
	840	860	3.85	3.50	3.15	2.85	2.55	2.25	1.95	1.70	1.40	1.10	0.85
	860	880	4.05	3.65	3.30	3.00	2.70	2.35	2.10	1.80	1.55	1.25	0.95
	880	900	4.20	3.85	3.45	3.15	2.85	2.50	2.20	1.95	1.65	1.40	1.10
	900	920	4.40	4.00	3.65	3.30	3.00	2.65	2.35	2.10	1.80	1.50	1.25
	920	940	4.60	4.20	3.80	3.45	3.15	2.80	2.50	2.20	1.95	1.65	1.35
	940	960	4.80	4.40	4.00	3.65	3.30	2.95	2.65	2.35	2.05	1.80	1.50
	960	980	5.00	4.60	4.20	3.80	3.45	3.10	2.80	2.50	2.20	1.90	1.65
	980	1,000	5.20	4.80	4.40	4.00	3.60	3.25	2.95	2.65	2.35	2.05	1.80
	1,000	1,020	5.40	5.00	4.55	4.15	3.80	3.45	3.10	2.80	2.50	2.20	1.90
	1,020	1,040	5.60	5.20	4.75	4.35	3.95	3.60	3.25	2.95	2.65	2.30	2.05
	1,040	1,060	5.80	5.40	4.95	4.55	4.15	3.80	3.40	3.10	2.80	2.45	2.20
	1,060	1,080	6.00	5.60	5.15	4.75	4.35	3.95	3.60	3.25	2.95	2.60	2.30
	1,080	1,100	6.20	5.80	5.35	4.95	4.55	4.15	3.75	3.40	3.10	2.75	2.45
	1,100	1,120	6.40	5.95	5.55	5.15	4.75	4.35	3.95	3.60	3.25	2.90	2.60
	1,120	1,140	6.60	6.15	5.75	5.35	4.95	4.55	4.10	3.75	3.40	3.05	2.75
	1,140	1,160	6.80	6.35	5.95	5.55	5.15	4.70	4.30	3.95	3.55	3.20	2.90
	1,160	1,180	7.00	6.55	6.15	5.75	5.35	4.90	4.50	4.10	3.75	3.35	3.05
	1,180	1,200	7.20	6.75	6.35	5.95	5.55	5.10	4.70	4.30	3.90	3.55	3.20
	1,200	1,220	7.40	6.95	6.55	6.15	5.75	5.30	4.90	4.50	4.10	3.70	3.35
	1,220	1,240	7.60	7.15	6.75	6.35	5.95	5.50	5.10	4.70	4.30	3.90	3.55
	1,240	1,260	7.80	7.35	6.95	6.55	6.10	5.70	5.30	4.90	4.50	4.05	3.70
	1,260	1,280	8.00	7.55	7.15	6.75	6.30	5.90	5.50	5.10	4.65	4.25	3.90
	1,280	1,300	8.25	7.80	7.35	6.95	6.50	6.10	5.70	5.30	4.85	4.45	4.05
	1,300	1,320	8.45	8.00	7.55	7.15	6.70	6.30	5.90	5.50	5.05	4.65	4.25
	1,320	1,340	8.65	8.20	7.75	7.35	6.90	6.50	6.10	5.70	5.25	4.85	4.45
	1,340	1,360	8.85	8.40	8.00	7.55	7.10	6.70	6.30	5.90	5.45	5.05	4.65
	<b>\$1,360 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 16 and 17.										

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$100											
100	200											
200	230											
230	240											
240	250											
250	260											
260	270											
270	280											
280	290											
290	300											
300	320											
320	340	\$0.00										
340	360	0.15										
360	380	0.25	\$0.00									
380	400	0.40	0.10									
400	420	0.55	0.25	\$0.00								
420	440	0.65	0.40	0.10								
440	460	0.80	0.50	0.25								
460	480	0.95	0.65	0.35	\$0.10							
480	500	1.05	0.80	0.50	0.25							
500	520	1.20	0.90	0.65	0.35	\$0.10						
520	540	1.35	1.05	0.75	0.50	0.20						
540	560	1.45	1.20	0.90	0.65	0.35	\$0.05					
560	580	1.60	1.30	1.05	0.75	0.50	0.20					
580	600	1.75	1.45	1.20	0.90	0.60	0.35	\$0.05				
600	620	1.85	1.60	1.30	1.05	0.75	0.45	0.20				
620	640	2.00	1.70	1.45	1.15	0.90	0.60	0.35	\$0.05			
640	660	2.15	1.85	1.60	1.30	1.00	0.75	0.45	0.20			
660	680	2.25	2.00	1.70	1.45	1.15	0.85	0.60	0.30	\$0.05		
680	700	2.40	2.10	1.85	1.55	1.30	1.00	0.75	0.45	0.15		
700	720	2.55	2.25	2.00	1.70	1.40	1.15	0.85	0.60	0.30	\$0.05	
720	740	2.70	2.40	2.10	1.85	1.55	1.30	1.00	0.70	0.45	0.15	
740	760	2.85	2.55	2.25	1.95	1.70	1.40	1.15	0.85	0.55	0.30	\$0.00
760	780	3.00	2.70	2.40	2.10	1.80	1.55	1.25	1.00	0.70	0.45	0.15
780	800	3.15	2.85	2.55	2.25	1.95	1.70	1.40	1.10	0.85	0.55	0.30
800	820	3.30	3.00	2.70	2.35	2.10	1.80	1.55	1.25	0.95	0.70	0.40
820	840	3.50	3.15	2.85	2.50	2.20	1.95	1.65	1.40	1.10	0.85	0.55
840	860	3.65	3.30	3.00	2.65	2.35	2.10	1.80	1.50	1.25	0.95	0.70
860	880	3.85	3.45	3.15	2.80	2.50	2.20	1.95	1.65	1.40	1.10	0.80
880	900	4.00	3.65	3.30	2.95	2.65	2.35	2.05	1.80	1.50	1.25	0.95
900	920	4.20	3.80	3.45	3.10	2.80	2.50	2.20	1.90	1.65	1.35	1.10
920	940	4.40	4.00	3.60	3.25	2.95	2.65	2.35	2.05	1.80	1.50	1.20
940	960	4.60	4.15	3.80	3.45	3.10	2.80	2.50	2.20	1.90	1.65	1.35
960	980	4.80	4.35	4.00	3.60	3.25	2.95	2.65	2.35	2.05	1.75	1.50
980	1,000	4.95	4.55	4.15	3.80	3.40	3.10	2.80	2.45	2.20	1.90	1.60
1,000	1,020	5.15	4.75	4.35	3.95	3.60	3.25	2.95	2.60	2.30	2.05	1.75
1,020	1,040	5.35	4.95	4.55	4.15	3.75	3.40	3.10	2.75	2.45	2.15	1.90
1,040	1,060	5.55	5.15	4.75	4.35	3.95	3.60	3.25	2.90	2.60	2.30	2.00
1,060	1,080	5.75	5.35	4.95	4.55	4.10	3.75	3.40	3.05	2.75	2.45	2.15
1,080	1,100	5.95	5.55	5.15	4.75	4.30	3.95	3.55	3.20	2.90	2.60	2.30
1,100	1,120	6.15	5.75	5.35	4.90	4.50	4.10	3.75	3.35	3.05	2.75	2.45
1,120	1,140	6.35	5.95	5.55	5.10	4.70	4.30	3.90	3.55	3.20	2.90	2.60
1,140	1,160	6.55	6.15	5.75	5.30	4.90	4.50	4.10	3.75	3.35	3.05	2.75
1,160	1,180	6.75	6.35	5.95	5.50	5.10	4.70	4.30	3.90	3.55	3.20	2.90
1,180	1,200	6.95	6.55	6.15	5.70	5.30	4.90	4.50	4.10	3.70	3.35	3.05
1,200	1,220	7.15	6.75	6.30	5.90	5.50	5.10	4.70	4.25	3.90	3.50	3.20
1,220	1,240	7.35	6.95	6.50	6.10	5.70	5.30	4.90	4.45	4.05	3.70	3.35
1,240	1,260	7.55	7.15	6.70	6.30	5.90	5.50	5.05	4.65	4.25	3.85	3.50
1,260	1,280	7.75	7.35	6.90	6.50	6.10	5.70	5.25	4.85	4.45	4.05	3.70
1,280	1,300	8.00	7.55	7.10	6.70	6.30	5.90	5.45	5.05	4.65	4.25	3.85
1,300	1,320	8.20	7.75	7.30	6.90	6.50	6.10	5.65	5.25	4.85	4.45	4.05
1,320	1,340	8.40	7.95	7.50	7.10	6.70	6.30	5.85	5.45	5.05	4.65	4.20
1,340	1,360	8.60	8.20	7.75	7.30	6.90	6.45	6.05	5.65	5.25	4.85	4.40
\$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										
	400	460										
Table IV	460	480										
	480	500										
	500	520										
	520	540										
	540	560										
Yonkers	560	580										
	580	600										
	600	640	\$0.00									
RESIDENT	640	680	0.30									
	680	720	0.55	\$0.00								
	720	760	0.85	0.25								
Income Tax	760	800	1.10	0.55	\$0.00							
	800	840	1.35	0.80	0.25							
Surcharge	840	880	1.65	1.05	0.50	\$0.00						
	880	920	1.90	1.35	0.80	0.20						
	920	960	2.15	1.60	1.05	0.50						
	960	1,000	2.45	1.90	1.30	0.75	\$0.20					
SINGLE	1,000	1,040	2.70	2.15	1.60	1.05	0.45					
	1,040	1,080	2.95	2.40	1.85	1.30	0.75	\$0.20				
	1,080	1,120	3.25	2.70	2.10	1.55	1.00	0.45				
	1,120	1,160	3.50	2.95	2.40	1.85	1.25	0.70	\$0.15			
	1,160	1,200	3.75	3.20	2.65	2.10	1.55	1.00	0.40			
MONTHLY	1,200	1,240	4.05	3.50	2.95	2.35	1.80	1.25	0.70	\$0.15		
	1,240	1,280	4.30	3.75	3.20	2.65	2.10	1.50	0.95	0.40		
Payroll Period	1,280	1,320	4.60	4.00	3.45	2.90	2.35	1.80	1.25	0.65	\$0.10	
	1,320	1,360	4.85	4.30	3.75	3.15	2.60	2.05	1.50	0.95	0.40	
	1,360	1,400	5.15	4.55	4.00	3.45	2.90	2.30	1.75	1.20	0.65	\$0.10
	1,400	1,440	5.45	4.85	4.25	3.70	3.15	2.60	2.05	1.45	0.90	0.35
	1,440	1,480	5.75	5.15	4.55	4.00	3.40	2.85	2.30	1.75	1.20	0.65
	1,480	1,520	6.05	5.45	4.80	4.25	3.70	3.15	2.55	2.00	1.45	0.90
	1,520	1,560	6.35	5.75	5.10	4.50	3.95	3.40	2.85	2.30	1.70	1.15
	1,560	1,600	6.65	6.05	5.40	4.80	4.20	3.65	3.10	2.55	2.00	1.45
	1,600	1,640	7.00	6.35	5.70	5.10	4.50	3.95	3.35	2.80	2.25	1.70
	1,640	1,680	7.35	6.65	6.00	5.40	4.75	4.20	3.65	3.10	2.50	1.95
	1,680	1,720	7.70	7.00	6.30	5.70	5.05	4.45	3.90	3.35	2.80	2.25
	1,720	1,760	8.05	7.35	6.60	6.00	5.35	4.75	4.20	3.60	3.05	2.50
	1,760	1,800	8.40	7.70	6.95	6.30	5.65	5.05	4.45	3.90	3.35	2.75
	1,800	1,840	8.80	8.05	7.30	6.60	5.95	5.35	4.70	4.15	3.60	3.05
	1,840	1,880	9.20	8.40	7.65	6.90	6.25	5.65	5.00	4.40	3.85	3.30
	1,880	1,920	9.60	8.80	8.00	7.25	6.55	5.95	5.30	4.70	4.15	3.55
	1,920	1,960	10.00	9.20	8.35	7.60	6.90	6.25	5.60	5.00	4.40	3.85
	1,960	2,000	10.40	9.60	8.75	7.95	7.25	6.55	5.90	5.30	4.65	4.10
	2,000	2,040	10.80	9.95	9.15	8.30	7.60	6.85	6.20	5.60	4.95	4.40
	2,040	2,080	11.20	10.35	9.55	8.70	7.95	7.20	6.50	5.90	5.25	4.65
	2,080	2,120	11.60	10.75	9.95	9.10	8.30	7.55	6.85	6.20	5.55	4.95
	2,120	2,160	12.00	11.15	10.35	9.50	8.70	7.90	7.20	6.50	5.85	5.25
	2,160	2,200	12.40	11.55	10.75	9.90	9.10	8.25	7.55	6.80	6.15	5.55
	2,200	2,240	12.75	11.95	11.15	10.30	9.50	8.65	7.90	7.15	6.45	5.85
	2,240	2,280	13.15	12.35	11.50	10.70	9.85	9.05	8.25	7.50	6.75	6.15
	2,280	2,320	13.55	12.75	11.90	11.10	10.25	9.45	8.60	7.85	7.10	6.45
	2,320	2,360	13.95	13.15	12.30	11.50	10.65	9.85	9.00	8.20	7.45	6.75
	2,360	2,400	14.35	13.55	12.70	11.90	11.05	10.25	9.40	8.60	7.85	7.10
	2,400	2,440	14.75	13.95	13.10	12.30	11.45	10.65	9.80	9.00	8.20	7.45
	2,440	2,480	15.20	14.30	13.50	12.65	11.85	11.05	10.20	9.40	8.55	7.80
	2,480	2,520	15.60	14.70	13.90	13.05	12.25	11.40	10.60	9.80	8.95	8.15
	2,520	2,560	16.05	15.15	14.30	13.45	12.65	11.80	11.00	10.15	9.35	8.50
	2,560	2,600	16.45	15.55	14.70	13.85	13.05	12.20	11.40	10.55	9.75	8.90
	2,600	2,640	16.90	16.00	15.10	14.25	13.45	12.60	11.80	10.95	10.15	9.30
	2,640	2,680	17.30	16.40	15.55	14.65	13.85	13.00	12.20	11.35	10.55	9.70
	2,680	2,720	17.75	16.85	15.95	15.05	14.20	13.40	12.60	11.75	10.95	10.10
	\$2,720 & OVER		Use Method II, "Exact Calculation Method," on pages 16 and 17.									

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$200											
200	400											
400	460											
460	480											
480	500											
500	520											
520	540											
540	560											
560	580											
580	600											
600	640											
640	680	\$0.00										
680	720	0.25										
720	760	0.50	\$0.00									
760	800	0.80	0.25									
800	840	1.05	0.50	\$0.00								
840	880	1.30	0.75	0.20								
880	920	1.60	1.05	0.45	\$0.00							
920	960	1.85	1.30	0.75	0.20							
960	1,000	2.15	1.55	1.00	0.45							
1,000	1,040	2.40	1.85	1.30	0.70	\$0.15						
1,040	1,080	2.65	2.10	1.55	1.00	0.45						
1,080	1,120	2.95	2.35	1.80	1.25	0.70	\$0.15					
1,120	1,160	3.20	2.65	2.10	1.50	0.95	0.40					
1,160	1,200	3.45	2.90	2.35	1.80	1.25	0.70	\$0.10				
1,200	1,240	3.75	3.20	2.60	2.05	1.50	0.95	0.40				
1,240	1,280	4.00	3.45	2.90	2.35	1.75	1.20	0.65	\$0.10			
1,280	1,320	4.25	3.70	3.15	2.60	2.05	1.50	0.90	0.35			
1,320	1,360	4.55	4.00	3.40	2.85	2.30	1.75	1.20	0.65	\$0.05		
1,360	1,400	4.80	4.25	3.70	3.15	2.55	2.00	1.45	0.90	0.35		
1,400	1,440	5.10	4.50	3.95	3.40	2.85	2.30	1.75	1.15	0.60	\$0.05	
1,440	1,480	5.40	4.80	4.25	3.65	3.10	2.55	2.00	1.45	0.90	0.30	
1,480	1,520	5.70	5.10	4.50	3.95	3.40	2.80	2.25	1.70	1.15	0.60	\$0.05
1,520	1,560	6.00	5.40	4.75	4.20	3.65	3.10	2.55	1.95	1.40	0.85	0.30
1,560	1,600	6.30	5.70	5.05	4.45	3.90	3.35	2.80	2.25	1.70	1.10	0.55
1,600	1,640	6.60	6.00	5.35	4.75	4.20	3.60	3.05	2.50	1.95	1.40	0.85
1,640	1,680	6.95	6.30	5.65	5.05	4.45	3.90	3.35	2.75	2.20	1.65	1.10
1,680	1,720	7.30	6.60	5.95	5.35	4.70	4.15	3.60	3.05	2.50	1.95	1.35
1,720	1,760	7.65	6.90	6.25	5.65	5.00	4.45	3.85	3.30	2.75	2.20	1.65
1,760	1,800	8.00	7.30	6.55	5.95	5.30	4.70	4.15	3.60	3.00	2.45	1.90
1,800	1,840	8.35	7.65	6.90	6.25	5.60	5.00	4.40	3.85	3.30	2.75	2.15
1,840	1,880	8.75	8.00	7.25	6.55	5.90	5.30	4.65	4.10	3.55	3.00	2.45
1,880	1,920	9.15	8.35	7.60	6.85	6.20	5.60	4.95	4.40	3.80	3.25	2.70
1,920	1,960	9.55	8.75	7.95	7.20	6.50	5.90	5.25	4.65	4.10	3.55	3.00
1,960	2,000	9.95	9.10	8.30	7.55	6.85	6.20	5.55	4.95	4.35	3.80	3.25
2,000	2,040	10.35	9.50	8.70	7.90	7.20	6.50	5.85	5.25	4.65	4.05	3.50
2,040	2,080	10.75	9.90	9.10	8.25	7.55	6.80	6.15	5.55	4.90	4.35	3.80
2,080	2,120	11.15	10.30	9.50	8.65	7.90	7.15	6.45	5.85	5.20	4.60	4.05
2,120	2,160	11.55	10.70	9.90	9.05	8.25	7.50	6.80	6.15	5.50	4.90	4.30
2,160	2,200	11.90	11.10	10.30	9.45	8.65	7.85	7.15	6.45	5.80	5.20	4.60
2,200	2,240	12.30	11.50	10.65	9.85	9.05	8.20	7.50	6.75	6.10	5.50	4.85
2,240	2,280	12.70	11.90	11.05	10.25	9.40	8.60	7.85	7.10	6.40	5.80	5.15
2,280	2,320	13.10	12.30	11.45	10.65	9.80	9.00	8.20	7.45	6.70	6.10	5.45
2,320	2,360	13.50	12.70	11.85	11.05	10.20	9.40	8.55	7.80	7.05	6.40	5.75
2,360	2,400	13.90	13.10	12.25	11.45	10.60	9.80	8.95	8.15	7.40	6.70	6.05
2,400	2,440	14.30	13.45	12.65	11.85	11.00	10.20	9.35	8.55	7.75	7.05	6.35
2,440	2,480	14.70	13.85	13.05	12.20	11.40	10.55	9.75	8.95	8.15	7.40	6.65
2,480	2,520	15.10	14.25	13.45	12.60	11.80	10.95	10.15	9.30	8.50	7.75	7.00
2,520	2,560	15.55	14.65	13.85	13.00	12.20	11.35	10.55	9.70	8.90	8.10	7.35
2,560	2,600	15.95	15.10	14.25	13.40	12.60	11.75	10.95	10.10	9.30	8.45	7.70
2,600	2,640	16.40	15.50	14.60	13.80	13.00	12.15	11.35	10.50	9.70	8.85	8.05
2,640	2,680	16.80	15.95	15.05	14.20	13.35	12.55	11.75	10.90	10.10	9.25	8.45
2,680	2,720	17.25	16.35	15.45	14.60	13.75	12.95	12.10	11.30	10.50	9.65	8.85
<b>\$2,720 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I

Table IV

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

MONTHLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10	
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more	
TAX TO BE WITHHELD													
Method I	\$0	\$25											
	25	29											
	29	30											
Table V	30	31											
	31	32	\$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	0.05	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	0.05	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	\$0.00						
	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	0.05	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	\$0.00			
	60	62	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05			
	62	64	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05		
	64	66	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05		
	66	68	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05	
	68	70	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05	
	70	72	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05
	72	74	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05
	74	76	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05
	76	78	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05
	78	80	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10
	80	82	0.40	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10
	82	84	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10
	84	86	0.40	0.40	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10
	86	88	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15
	88	90	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.15	0.15
	90	92	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15
	92	94	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.15
	94	96	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20
	96	98	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20
	98	100	0.55	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20
	100	102	0.60	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25
	102	104	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25
	104	106	0.60	0.60	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25
	106	108	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25
	108	110	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.30	0.30
	110	112	0.65	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35	0.30
	112	114	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.30
	114	116	0.70	0.70	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35
	116	118	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40	0.35
	118	120	0.75	0.70	0.70	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.35
	120	122	0.80	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	0.80	0.80	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45
	126	128	0.85	0.80	0.75	0.70	0.70	0.65	0.60	0.55	0.55	0.50	0.45
	128	130	0.85	0.80	0.80	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.45
<b>\$130 &amp; OVER</b>			Use Method II, "Exact Calculation Method," on pages 16 and 17.										

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$25											
25	29											
29	30											
30	31											
31	32											
32	33											
33	34	\$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	0.05	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	0.05	0.05	\$0.00							
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	0.00						
50	52	0.15	0.10	0.10	0.05	0.05						
52	54	0.15	0.10	0.10	0.05	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	0.05	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	0.05	0.05	\$0.00			
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	\$0.00		
66	68	0.25	0.20	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05	
68	70	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05	
70	72	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05	
72	74	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05
74	76	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05
76	78	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05
78	80	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05
80	82	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10
82	84	0.40	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10
84	86	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10
86	88	0.40	0.40	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10
88	90	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15
90	92	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.15	0.15
92	94	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15
94	96	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.15
96	98	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20	0.20
98	100	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20
100	102	0.55	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20
102	104	0.55	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25
104	106	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.25
106	108	0.60	0.60	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25
108	110	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.25
110	112	0.65	0.60	0.60	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.30
112	114	0.65	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35	0.30
114	116	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40	0.35	0.30
116	118	0.70	0.65	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.35	0.35
118	120	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40	0.35
120	122	0.75	0.70	0.70	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.35
122	124	0.80	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	0.70	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.40
126	128	0.80	0.80	0.75	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45
128	130	0.85	0.80	0.75	0.70	0.70	0.65	0.60	0.55	0.55	0.50	0.45
<b>\$130 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I

Table V

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

DAILY

Payroll Period

## Yonkers Special Tables for Deduction and Exemption Allowances

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

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

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

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

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

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

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

**Table B**  
**Deduction allowance**

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

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

**Table C**  
**Exemption allowance**

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

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

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

**Table D**  
**Adjustment for difference between federal\* and New York exemption allowances**

For employers who elect to use the federal exemption amounts\* in computing wages after exemptions, the following adjustments correct for the difference between the federal exemption of \$4,050\* and the New York State exemption of \$1,000 according to the particular payroll period.

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

Payroll period	Adjustment for each federal exemption
Daily/miscellaneous	\$11.75
Weekly	58.65
Biweekly	117.30
Semimonthly	127.10
Monthly	254.20
Quarterly	762.50
Semiannual	1,525.00
Annual	3,050.00

\* The adjustments in Table D are based on the 2017 federal exemption amount of \$4,050. The federal exemption amount may be adjusted for inflation as prescribed by the Internal Revenue Code. For an annual payroll period, the adjustment for each federal exemption should be changed by subtracting \$1,000 from the current federal exemption amount. Other payroll periods should be recalculated accordingly.

— Notes —

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

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

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

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

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

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

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

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

## Examples

<p style="text-align: center;"><b>Example 1:</b></p> <p style="text-align: center;">Weekly payroll, \$400 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> <li>1. Amount from Table A on page 14 is \$200.05 for single, weekly payroll, 3 exemptions. \$400 wages - \$200.05 = \$199.95 net wages.</li> <li>2. Use Table II - A on page 17 for single, weekly payroll. Look up \$199.95 and use line 2 on which \$199.95 is greater than Column 1 (\$163) but less than Column 2 (\$225).</li> <li>3. \$199.95 - \$163 (from Column 3, line 2) = \$36.95.</li> <li>4. \$36.95 x .0450 (from Column 4, line 2) = \$1.66.</li> <li>5. \$1.66 + \$6.54 (from Column 5, line 2) = \$8.20. \$8.20 x .1675 = \$1.37. Withhold this amount.</li> </ol>	<p style="text-align: center;"><b>Example 3:</b></p> <p style="text-align: center;">Monthly payroll, \$50,000 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> <li>1. Amount from Table A on page 14 is \$866.60 for single, monthly payroll, 3 exemptions. \$50,000 wages - \$866.60 = \$49,133.40 net wages.</li> <li>2. Use Table II - D on page 17 for single, monthly payroll. Look up \$49,133.40 and use line 11 on which \$49,133.40 is greater than Column 1 (\$22,117) but less than Column 2 (\$89,796).</li> <li>3. \$49,133.40 - \$22,117 (from Column 3, line 11) = \$27,016.40.</li> <li>4. \$27,016.40 x .0735 (from Column 4, line 11) = \$1,985.71.</li> <li>5. \$1,985.71 + \$1,589.92 (from Column 5, line 11) = \$3,575.63. \$3,575.63 x .1675 = \$598.92. Withhold this amount.</li> </ol>
<p style="text-align: center;"><b>Example 2:</b></p> <p style="text-align: center;">Semimonthly payroll, \$5,000 gross wages, single, 1 exemption</p> <ol style="list-style-type: none"> <li>1. Amount from Table A on page 14 is \$350.00 for single, semimonthly payroll, 1 exemption. \$5,000 wages - \$350.00 = \$4,650.00 net wages.</li> <li>2. Use Table II - C on page 17 for single, semimonthly payroll. Look up \$4,650.00 and use line 8 on which \$4,650.00 is greater than Column 1 (\$4,485) but less than Column 2 (\$6,569).</li> <li>3. \$4,650.00 - \$4,485 (from Column 3, line 8) = \$165.00.</li> <li>4. \$165.00 x .0808 (from Column 4, line 8) = \$13.33.</li> <li>5. \$13.33 + \$278.17 (from Column 5, line 8) = \$291.50. \$291.50 x .1675 = \$48.83. Withhold this amount.</li> </ol>	<p style="text-align: center;"><b>Example 4:</b></p> <p style="text-align: center;">Daily payroll, \$750 gross wages, single, 2 exemptions</p> <ol style="list-style-type: none"> <li>1. Amount from Table A on page 14 is \$36.15 for single, daily payroll, 2 exemptions. \$750 wages - \$36.15 = \$713.85 net wages.</li> <li>2. Use Table II - E on page 17 for single, daily payroll. Look up \$713.85 and use line 9 on which \$713.85 is greater than Column 1 (\$606) but less than Column 2 (\$828).</li> <li>3. \$713.85 - \$606 (from Column 3, line 9) = \$107.85.</li> <li>4. \$107.85 x .0707 (from Column 4, line 9) = \$7.62.</li> <li>5. \$7.62 + \$41.22 (from Column 5, line 9) = \$48.84. \$48.84 x .1675 = \$8.18. Withhold this amount.</li> </ol>

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 16.75% (.1675). Withhold the product
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$163	\$0	0.0400	\$0
2	163	225	163	0.0450	6.54
3	225	267	225	0.0525	9.31
4	267	412	267	0.0590	11.54
5	412	1,551	412	0.0633	20.04
6	1,551	1,862	1,551	0.0657	92.17
7	1,862	2,070	1,862	0.0758	112.58
8	2,070	3,032	2,070	0.0808	128.38
9	3,032	4,142	3,032	0.0707	206.08
10	4,142	5,104	4,142	0.0856	284.60
11	5,104	20,722	5,104	0.0735	366.90
12	20,722	21,684	20,722	0.5208	1,514.85
13	21,684	.....	21,684	0.0962	2,015.62

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 16.75% (.1675). Withhold the product
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$708	\$0	0.0400	\$0
2	708	975	708	0.0450	28.33
3	975	1,158	975	0.0525	40.33
4	1,158	1,783	1,158	0.0590	50.00
5	1,783	6,721	1,783	0.0633	86.83
6	6,721	8,067	6,721	0.0657	399.42
7	8,067	8,971	8,067	0.0758	487.83
8	8,971	13,138	8,971	0.0808	556.33
9	13,138	17,950	13,138	0.0707	893.00
10	17,950	22,117	17,950	0.0856	1,233.25
11	22,117	89,796	22,117	0.0735	1,589.92
12	89,796	93,963	89,796	0.5208	6,564.33
13	93,963	.....	93,963	0.0962	8,734.33

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 16.75% (.1675). Withhold the product
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$327	\$0	0.0400	\$0
2	327	450	327	0.0450	13.08
3	450	535	450	0.0525	18.62
4	535	823	535	0.0590	23.08
5	823	3,102	823	0.0633	40.08
6	3,102	3,723	3,102	0.0657	184.35
7	3,723	4,140	3,723	0.0758	225.15
8	4,140	6,063	4,140	0.0808	256.77
9	6,063	8,285	6,063	0.0707	412.15
10	8,285	10,208	8,285	0.0856	569.19
11	10,208	41,444	10,208	0.0735	733.81
12	41,444	43,367	41,444	0.5208	3,029.69
13	43,367	.....	43,367	0.0962	4,031.23

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 16.75% (.1675). Withhold the product
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$33	\$0	0.0400	\$0
2	33	45	33	0.0450	1.31
3	45	53	45	0.0525	1.86
4	53	82	53	0.0590	2.31
5	82	310	82	0.0633	4.01
6	310	372	310	0.0657	18.43
7	372	414	372	0.0758	22.52
8	414	606	414	0.0808	25.68
9	606	828	606	0.0707	41.22
10	828	1,021	828	0.0856	56.92
11	1,021	4,144	1,021	0.0735	73.38
12	4,144	4,337	4,144	0.5208	302.97
13	4,337	.....	4,337	0.0962	403.12

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 16.75% (.1675). Withhold the product
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$354	\$0	0.0400	\$0
2	354	488	354	0.0450	14.17
3	488	579	488	0.0525	20.17
4	579	892	579	0.0590	25.00
5	892	3,360	892	0.0633	43.42
6	3,360	4,033	3,360	0.0657	199.71
7	4,033	4,485	4,033	0.0758	243.92
8	4,485	6,569	4,485	0.0808	278.17
9	6,569	8,975	6,569	0.0707	446.50
10	8,975	11,058	8,975	0.0856	616.63
11	11,058	44,898	11,058	0.0735	794.96
12	44,898	46,981	44,898	0.5208	3,282.17
13	46,981	.....	46,981	0.0962	4,367.17

Line	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 16.75% (.1675). The result is the annualized tax.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$8,500	\$0	0.0400	\$0
2	8,500	11,700	8,500	0.0450	340.00
3	11,700	13,900	11,700	0.0525	484.00
4	13,900	21,400	13,900	0.0590	600.00
5	21,400	80,650	21,400	0.0633	1,042.00
6	80,650	96,800	80,650	0.0657	4,793.00
7	96,800	107,650	96,800	0.0758	5,854.00
8	107,650	157,650	107,650	0.0808	6,676.00
9	157,650	215,400	157,650	0.0707	10,716.00
10	215,400	265,400	215,400	0.0856	14,799.00
11	265,400	1,077,550	265,400	0.0735	19,079.00
12	1,077,550	1,127,550	1,077,550	0.5208	78,772.00
13	1,127,550	.....	1,127,550	0.0962	104,812.00

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

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

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

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

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

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

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

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

## Examples

<p style="text-align: center;"><b>Example 1:</b></p> <p style="text-align: center;">Weekly payroll, \$400 gross wages, married, 4 exemptions</p> <ol style="list-style-type: none"> <li>1. Amount from Table A on page 14 is \$229.90 for married, weekly payroll, 4 exemptions. \$400 wages - \$229.90 = \$170.10 net wages.</li> <li>2. Use Table II - A on page 19 for married, weekly payroll. Look up \$170.10 and use line 2 on which \$170.10 is greater than Column 1 (\$163) but less than Column 2 (\$225).</li> <li>3. \$170.10 - \$163 (from Column 3, line 2) = \$7.10.</li> <li>4. \$7.10 x .0450 (from Column 4, line 2) = \$0.32.</li> <li>5. \$0.32 + \$6.54 (from Column 5, line 2) = \$6.86. \$6.86 x .1675 = \$1.15. Withhold this amount.</li> </ol>	<p style="text-align: center;"><b>Example 3:</b></p> <p style="text-align: center;">Monthly payroll, \$50,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> <li>1. Amount from Table A on page 14 is \$912.40 for married, monthly payroll, 3 exemptions. \$50,000 wages - \$912.40 = \$49,087.60 net wages.</li> <li>2. Use Table II - D on page 19 for married, monthly payroll. Look up \$49,087.60 and use line 12 on which \$49,087.60 is greater than Column 1 (\$31,100) but less than Column 2 (\$89,796).</li> <li>3. \$49,087.60 - \$31,100 (from Column 3, line 12) = \$17,987.60.</li> <li>4. \$17,987.60 x .0735 (from Column 4, line 12) = \$1,322.09.</li> <li>5. \$1,322.09 + \$2,297.75 (from Column 5, line 12) = \$3,619.84. \$3,619.84 x .1675 = \$606.32. Withhold this amount.</li> </ol>
<p style="text-align: center;"><b>Example 2:</b></p> <p style="text-align: center;">Semimonthly payroll, \$5,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> <li>1. Amount from Table A on page 14 is \$456.20 for married, semimonthly payroll, 3 exemptions. \$5,000 wages - \$456.20 = \$4,543.80 net wages.</li> <li>2. Use Table II - C on page 19 for married, semimonthly payroll. Look up \$4,543.80 and use line 8 on which \$4,543.80 is greater than Column 1 (\$4,485) but less than Column 2 (\$6,569).</li> <li>3. \$4,543.80 - \$4,485 (from Column 3, line 8) = \$58.80.</li> <li>4. \$58.80 x .0833 (from Column 4, line 8) = \$4.90.</li> <li>5. \$4.90 + \$279.29 (from Column 5, line 8) = \$284.19. \$284.19 x .1675 = \$47.60. Withhold this amount.</li> </ol>	<p style="text-align: center;"><b>Example 4:</b></p> <p style="text-align: center;">Daily payroll, \$750 gross wages, married, 2 exemptions</p> <ol style="list-style-type: none"> <li>1. Amount from Table A on page 14 is \$38.30 for married, daily payroll, 2 exemptions. \$750 wages - \$38.30 = \$711.70 net wages.</li> <li>2. Use Table II - E on page 19 for married, daily payroll. Look up \$711.70 and use line 9 on which \$711.70 is greater than Column 1 (\$606) but less than Column 2 (\$814).</li> <li>3. \$711.70 - \$606 (from Column 3, line 9) = \$105.70.</li> <li>4. \$105.70 x .0785 (from Column 4, line 9) = \$8.30.</li> <li>5. \$8.30 + \$41.80 (from Column 5, line 9) = \$50.10. \$50.10 x .1675 = \$8.39. Withhold this amount.</li> </ol>

**Table II - A Weekly Payroll**

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 16.75% (.1675). Withhold the product
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$163	\$0	0.0400	\$0
2	163	225	163	0.0450	6.54
3	225	267	225	0.0525	9.31
4	267	412	267	0.0590	11.54
5	412	1,551	412	0.0633	20.04
6	1,551	1,862	1,551	0.0657	92.17
7	1,862	2,070	1,862	0.0783	112.58
8	2,070	3,032	2,070	0.0833	128.90
9	3,032	4,068	3,032	0.0785	209.00
10	4,068	6,215	4,068	0.0707	290.37
11	6,215	7,177	6,215	0.0916	442.17
12	7,177	20,722	7,177	0.0735	530.25
13	20,722	41,449	20,722	0.0765	1,525.83
14	41,449	42,411	41,449	0.9454	3,111.42
15	42,411	.....	42,411	0.0962	4,020.46

**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			
1	\$0	\$708	\$0	0.0400	\$0
2	708	975	708	0.0450	28.33
3	975	1,158	975	0.0525	40.33
4	1,158	1,783	1,158	0.0590	50.00
5	1,783	6,721	1,783	0.0633	86.83
6	6,721	8,067	6,721	0.0657	399.42
7	8,067	8,971	8,067	0.0783	487.83
8	8,971	13,138	8,971	0.0833	558.58
9	13,138	17,629	13,138	0.0785	905.67
10	17,629	26,933	17,629	0.0707	1,258.25
11	26,933	31,100	26,933	0.0916	1,916.08
12	31,100	89,796	31,100	0.0735	2,297.75
13	89,796	179,613	89,796	0.0765	6,611.92
14	179,613	183,779	179,613	0.9454	13,482.83
15	183,779	.....	183,779	0.0962	17,422.00

**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			
1	\$0	\$327	\$0	0.0400	\$0
2	327	450	327	0.0450	13.08
3	450	535	450	0.0525	18.62
4	535	823	535	0.0590	23.08
5	823	3,102	823	0.0633	40.08
6	3,102	3,723	3,102	0.0657	184.35
7	3,723	4,140	3,723	0.0783	225.15
8	4,140	6,063	4,140	0.0833	257.81
9	6,063	8,137	6,063	0.0785	418.00
10	8,137	12,431	8,137	0.0707	580.73
11	12,431	14,354	12,431	0.0916	884.35
12	14,354	41,444	14,354	0.0735	1,060.50
13	41,444	82,898	41,444	0.0765	3,051.65
14	82,898	84,821	82,898	0.9454	6,222.85
15	84,821	.....	84,821	0.0962	8,040.92

**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			
1	\$0	\$33	\$0	0.0400	\$0
2	33	45	33	0.0450	1.31
3	45	53	45	0.0525	1.86
4	53	82	53	0.0590	2.31
5	82	310	82	0.0633	4.01
6	310	372	310	0.0657	18.43
7	372	414	372	0.0783	22.52
8	414	606	414	0.0833	25.78
9	606	814	606	0.0785	41.80
10	814	1,243	814	0.0707	58.07
11	1,243	1,435	1,243	0.0916	88.43
12	1,435	4,144	1,435	0.0735	106.05
13	4,144	8,290	4,144	0.0765	305.17
14	8,290	8,482	8,290	0.9454	622.28
15	8,482	.....	8,482	0.0962	804.09

**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			
1	\$0	\$354	\$0	0.0400	\$0
2	354	488	354	0.0450	14.17
3	488	579	488	0.0525	20.17
4	579	892	579	0.0590	25.00
5	892	3,360	892	0.0633	43.42
6	3,360	4,033	3,360	0.0657	199.71
7	4,033	4,485	4,033	0.0783	243.92
8	4,485	6,569	4,485	0.0833	279.29
9	6,569	8,815	6,569	0.0785	452.83
10	8,815	13,467	8,815	0.0707	629.13
11	13,467	15,550	13,467	0.0916	958.04
12	15,550	44,898	15,550	0.0735	1,148.88
13	44,898	89,806	44,898	0.0765	3,305.96
14	89,806	91,890	89,806	0.9454	6,741.42
15	91,890	.....	91,890	0.0962	8,711.00

**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			
1	\$0	\$8,500	\$0	0.0400	\$0
2	8,500	11,700	8,500	0.0450	340.00
3	11,700	13,900	11,700	0.0525	484.00
4	13,900	21,400	13,900	0.0590	600.00
5	21,400	80,650	21,400	0.0633	1,042.00
6	80,650	96,800	80,650	0.0657	4,793.00
7	96,800	107,650	96,800	0.0783	5,854.00
8	107,650	157,650	107,650	0.0833	6,703.00
9	157,650	211,550	157,650	0.0785	10,868.00
10	211,550	323,200	211,550	0.0707	15,099.00
11	323,200	373,200	323,200	0.0916	22,993.00
12	373,200	1,077,550	373,200	0.0735	27,573.00
13	1,077,550	2,155,350	1,077,550	0.0765	79,343.00
14	2,155,350	2,205,350	2,155,350	0.9454	161,794.00
15	2,205,350	.....	2,205,350	0.0962	209,064.00

## Yonkers

### SINGLE or MARRIED

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

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

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

(continued on next page)

## Yonkers

## SINGLE or MARRIED

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

(continued from preceding page)

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
301	\$2.27	351	\$2.76	401	\$3.25	451	\$3.77	501	\$4.30	551	\$4.84
302	2.28	352	2.77	402	3.26	452	3.79	502	4.32	552	4.85
303	2.29	353	2.78	403	3.27	453	3.80	503	4.33	553	4.86
304	2.30	354	2.79	404	3.28	454	3.81	504	4.34	554	4.87
305	2.31	355	2.80	405	3.29	455	3.82	505	4.35	555	4.88
306	2.32	356	2.81	406	3.30	456	3.83	506	4.36	556	4.89
307	2.32	357	2.82	407	3.31	457	3.84	507	4.37	557	4.90
308	2.33	358	2.83	408	3.32	458	3.85	508	4.38	558	4.91
309	2.34	359	2.84	409	3.33	459	3.86	509	4.39	559	4.92
310	2.35	360	2.85	410	3.34	460	3.87	510	4.40	560	4.93
311	2.36	361	2.86	411	3.35	461	3.88	511	4.41	561	4.94
312	2.37	362	2.87	412	3.36	462	3.89	512	4.42	562	4.95
313	2.38	363	2.88	413	3.37	463	3.90	513	4.43	563	4.96
314	2.39	364	2.89	414	3.38	464	3.91	514	4.44	564	4.97
315	2.40	365	2.90	415	3.39	465	3.92	515	4.45	565	4.98
316	2.41	366	2.91	416	3.40	466	3.93	516	4.46	566	4.99
317	2.42	367	2.92	417	3.41	467	3.94	517	4.47	567	5.00
318	2.43	368	2.93	418	3.42	468	3.96	518	4.49	568	5.02
319	2.44	369	2.94	419	3.44	469	3.97	519	4.50	569	5.03
320	2.45	370	2.95	420	3.45	470	3.98	520	4.51	570	5.04
321	2.46	371	2.96	421	3.46	471	3.99	521	4.52	571	5.05
322	2.47	372	2.97	422	3.47	472	4.00	522	4.53	572	5.06
323	2.48	373	2.98	423	3.48	473	4.01	523	4.54	573	5.07
324	2.49	374	2.99	424	3.49	474	4.02	524	4.55	574	5.08
325	2.50	375	3.00	425	3.50	475	4.03	525	4.56	575	5.09
326	2.51	376	3.01	426	3.51	476	4.04	526	4.57	576	5.10
327	2.52	377	3.02	427	3.52	477	4.05	527	4.58	577	5.11
328	2.53	378	3.03	428	3.53	478	4.06	528	4.59	578	5.12
329	2.54	379	3.04	429	3.54	479	4.07	529	4.60	579	5.13
330	2.55	380	3.05	430	3.55	480	4.08	530	4.61	580	5.14
331	2.56	381	3.06	431	3.56	481	4.09	531	4.62	581	5.15
332	2.57	382	3.07	432	3.57	482	4.10	532	4.63	582	5.16
333	2.58	383	3.08	433	3.58	483	4.11	533	4.64	583	5.17
334	2.59	384	3.09	434	3.59	484	4.12	534	4.65	584	5.19
335	2.60	385	3.10	435	3.61	485	4.14	535	4.67	585	5.20
336	2.61	386	3.11	436	3.62	486	4.15	536	4.68	586	5.21
337	2.62	387	3.12	437	3.63	487	4.16	537	4.69	587	5.22
338	2.63	388	3.13	438	3.64	488	4.17	538	4.70	588	5.23
339	2.64	389	3.14	439	3.65	489	4.18	539	4.71	589	5.24
340	2.65	390	3.15	440	3.66	490	4.19	540	4.72	590	5.25
341	2.66	391	3.16	441	3.67	491	4.20	541	4.73	591	5.26
342	2.67	392	3.16	442	3.68	492	4.21	542	4.74	592	5.27
343	2.68	393	3.17	443	3.69	493	4.22	543	4.75	593	5.28
344	2.69	394	3.18	444	3.70	494	4.23	544	4.76	594	5.29
345	2.70	395	3.19	445	3.71	495	4.24	545	4.77	595	5.30
346	2.71	396	3.20	446	3.72	496	4.25	546	4.78	596	5.31
347	2.72	397	3.21	447	3.73	497	4.26	547	4.79	597	5.32
348	2.73	398	3.22	448	3.74	498	4.27	548	4.80	598	5.33
349	2.74	399	3.23	449	3.75	499	4.28	549	4.81	599	5.34
350	2.75	400	3.24	450	3.76	500	4.29	550	4.82	600	5.35

## Yonkers - Nonresident Earnings Tax

### Method VI

### Wage Bracket Tables

Select the appropriate table for the payroll period covered.

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

## Yonkers - Nonresident Earnings Tax

### Method VII - Exact Calculation Method

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

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

<b>Table II - A Weekly Payroll</b>			
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

<b>Table II - B Biweekly Payroll</b>			
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

<b>Table II - C Semimonthly Payroll</b>			
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

<b>Table II - D Monthly Payroll</b>			
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

<b>Table II - E Daily Payroll</b>			
Line number	If wages are:		The exemption amount is
	At least	But less than	
	Column 1	Column 2	Column 3
1	\$0	\$15	No tax withheld
2	15	38	\$12
3	38	77	8
4	77	115	4
5	115 .....		0

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

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

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

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

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

#### Example 1:

Weekly payroll, \$75 gross wages

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

#### Example 2:

Weekly payroll, \$200 gross wages

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

#### Example 3:

Semimonthly payroll, \$400 gross wages

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

## Yonkers - Nonresident Earnings Tax

### Method VIII - Annualized Tax Method

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

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

### Table P Annual Factors

Daily	Weekly	Biweekly	Semimonthly	Monthly
260	52	26	24	12

### Annual Tax Rate Schedule

The Yonkers nonresident earnings tax rate is .50%

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

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

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

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

#### Example 1:

Weekly payroll, \$75 gross wages

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

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

#### Example 2:

Weekly payroll, \$200 gross wages

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

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

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

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

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

#### Example 3:

Semimonthly payroll, \$400 gross wages

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

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

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

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

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

## Yonkers

### Conversion of Tables

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

#### A. General rule

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

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

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

#### Example 1: Yonkers - Resident Tax

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

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

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

Quarterly wages of \$6,750:

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

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

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

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

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

Section 3. Appendix 10-C, New York City Personal Income Tax on Residents Withholding Tables and Other Methods is repealed and new Appendix 10-C is added, to read as follows:

## APPENDIX 10-C

### NEW YORK CITY PERSONAL INCOME TAX ON RESIDENTS

#### WITHHOLDING TABLES AND OTHER METHODS

The following methods of withholding shall be used by employers for determining the amount of New York City personal income tax on residents to be deducted and withheld from wages paid:

I. Wage Bracket Table Method

II. Exact Calculation Method

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

### NEW YORK CITY PERSONAL INCOME TAX 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 New York City personal income tax 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	\$50	\$0.00									
	50	96	0.00									
Table I	96	100	0.05									
	100	105	0.15									
New York City	105	110	0.25									
	110	115	0.35									
Resident Tax	115	120	0.45	\$0.05								
	120	125	0.55	0.15								
SINGLE	125	130	0.65	0.25								
	130	135	0.75	0.35								
WEEKLY	135	140	0.85	0.45	\$0.05							
	140	145	0.95	0.55	0.15							
Payroll Period	145	150	1.05	0.65	0.25							
	150	160	1.20	0.80	0.40							
SINGLE	160	170	1.40	1.00	0.60	\$0.25						
	170	180	1.60	1.20	0.85	0.45	\$0.05					
WEEKLY	180	190	1.80	1.45	1.05	0.65	0.25					
	190	200	2.05	1.65	1.25	0.85	0.45	\$0.05				
Payroll Period	200	210	2.25	1.85	1.45	1.05	0.65	0.25				
	210	220	2.45	2.05	1.65	1.25	0.85	0.45	\$0.05			
SINGLE	220	230	2.65	2.25	1.85	1.45	1.05	0.65	0.30			
	230	240	2.85	2.45	2.05	1.65	1.25	0.90	0.50	\$0.10		
WEEKLY	240	250	3.05	2.65	2.25	1.85	1.45	1.10	0.70	0.30		
	250	260	3.30	2.85	2.45	2.05	1.70	1.30	0.90	0.50	\$0.10	
Payroll Period	260	270	3.60	3.05	2.65	2.30	1.90	1.50	1.10	0.70	0.30	
	270	280	3.90	3.30	2.90	2.50	2.10	1.70	1.30	0.90	0.50	\$0.10
SINGLE	280	290	4.25	3.60	3.10	2.70	2.30	1.90	1.50	1.10	0.70	0.30
	290	300	4.55	3.95	3.35	2.90	2.50	2.10	1.70	1.30	0.90	0.55
WEEKLY	300	310	4.90	4.25	3.65	3.10	2.70	2.30	1.90	1.50	1.15	0.75
	310	320	5.20	4.60	3.95	3.35	2.90	2.50	2.10	1.75	1.35	0.95
Payroll Period	320	330	5.55	4.90	4.30	3.65	3.10	2.70	2.35	1.95	1.55	1.15
	330	340	5.85	5.25	4.60	4.00	3.40	2.95	2.55	2.15	1.75	1.35
SINGLE	340	350	6.20	5.55	4.95	4.30	3.70	3.15	2.75	2.35	1.95	1.55
	350	360	6.50	5.90	5.25	4.65	4.00	3.40	2.95	2.55	2.15	1.75
WEEKLY	360	370	6.85	6.20	5.60	4.95	4.35	3.70	3.15	2.75	2.35	1.95
	370	380	7.15	6.55	5.90	5.30	4.65	4.05	3.40	2.95	2.55	2.15
Payroll Period	380	390	7.50	6.85	6.25	5.60	5.00	4.35	3.75	3.15	2.75	2.35
	390	400	7.85	7.20	6.55	5.95	5.30	4.70	4.05	3.45	2.95	2.60
SINGLE	400	410	8.25	7.50	6.90	6.25	5.65	5.00	4.40	3.75	3.20	2.80
	410	420	8.65	7.90	7.20	6.60	5.95	5.35	4.70	4.10	3.45	3.00
WEEKLY	420	430	9.05	8.30	7.55	6.90	6.30	5.65	5.05	4.40	3.80	3.20
	430	440	9.45	8.70	7.95	7.25	6.60	6.00	5.35	4.75	4.10	3.50
Payroll Period	440	450	9.85	9.10	8.35	7.55	6.95	6.30	5.70	5.05	4.45	3.80
	450	460	10.25	9.50	8.70	7.95	7.25	6.65	6.00	5.40	4.75	4.15
SINGLE	460	470	10.65	9.90	9.10	8.35	7.60	6.95	6.35	5.70	5.10	4.45
	470	480	11.05	10.25	9.50	8.75	8.00	7.30	6.65	6.05	5.40	4.80
WEEKLY	480	490	11.45	10.65	9.90	9.15	8.40	7.65	7.00	6.35	5.75	5.10
	490	500	11.80	11.05	10.30	9.55	8.80	8.00	7.30	6.70	6.05	5.45
Payroll Period	500	510	12.20	11.45	10.70	9.95	9.20	8.40	7.65	7.00	6.40	5.75
	510	520	12.60	11.85	11.10	10.35	9.55	8.80	8.05	7.35	6.70	6.10
SINGLE	520	530	13.00	12.25	11.50	10.75	9.95	9.20	8.45	7.70	7.05	6.40
	530	540	13.40	12.65	11.90	11.10	10.35	9.60	8.85	8.10	7.35	6.75
WEEKLY	540	550	13.80	13.05	12.30	11.50	10.75	10.00	9.25	8.50	7.70	7.05
	550	560	14.20	13.45	12.65	11.90	11.15	10.40	9.65	8.85	8.10	7.40
Payroll Period	560	570	14.60	13.85	13.05	12.30	11.55	10.80	10.05	9.25	8.50	7.75
	570	580	15.00	14.20	13.45	12.70	11.95	11.20	10.40	9.65	8.90	8.15
SINGLE	580	590	15.40	14.60	13.85	13.10	12.35	11.60	10.80	10.05	9.30	8.55
	590	600	15.80	15.00	14.25	13.50	12.75	11.95	11.20	10.45	9.70	8.95
WEEKLY	600	610	16.20	15.40	14.65	13.90	13.15	12.35	11.60	10.85	10.10	9.35
	610	620	16.65	15.85	15.05	14.30	13.50	12.75	12.00	11.25	10.50	9.75
Payroll Period	620	630	17.05	16.25	15.45	14.70	13.90	13.15	12.40	11.65	10.90	10.10
	630	640	17.45	16.65	15.85	15.05	14.30	13.55	12.80	12.05	11.25	10.50
SINGLE	640	650	17.90	17.10	16.30	15.50	14.70	13.95	13.20	12.45	11.65	10.90
	650	660	18.30	17.50	16.70	15.90	15.10	14.35	13.60	12.80	12.05	11.30
WEEKLY	660	670	18.70	17.90	17.10	16.30	15.50	14.75	14.00	13.20	12.45	11.70
	670	680	19.15	18.35	17.55	16.75	15.95	15.15	14.35	13.60	12.85	12.10
Payroll Period	680	690	19.55	18.75	17.95	17.15	16.35	15.55	14.75	14.00	13.25	12.50
	690	700	19.95	19.15	18.35	17.55	16.75	15.95	15.15	14.40	13.65	12.90
SINGLE	700	710	20.35	19.55	18.80	18.00	17.20	16.40	15.60	14.80	14.05	13.30
												12.50

(Continued on next page)

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
<b>TAX TO BE WITHHELD</b>												
\$710	\$720	\$20.80	\$20.00	\$19.20	\$18.40	\$17.60	\$16.80	\$16.00	\$15.20	\$14.45	\$13.70	\$12.90
720	730	21.20	20.40	19.60	18.80	18.00	17.20	16.40	15.60	14.85	14.05	13.30
730	740	21.60	20.80	20.00	19.20	18.45	17.65	16.85	16.05	15.25	14.45	13.70
740	750	22.05	21.25	20.45	19.65	18.85	18.05	17.25	16.45	15.65	14.85	14.10
750	760	22.45	21.65	20.85	20.05	19.25	18.45	17.65	16.85	16.05	15.25	14.50
760	770	22.85	22.05	21.25	20.45	19.65	18.85	18.05	17.30	16.50	15.70	14.90
770	780	23.30	22.50	21.70	20.90	20.10	19.30	18.50	17.70	16.90	16.10	15.30
780	790	23.70	22.90	22.10	21.30	20.50	19.70	18.90	18.10	17.30	16.50	15.70
790	800	24.10	23.30	22.50	21.70	20.90	20.10	19.30	18.50	17.70	16.95	16.15
800	810	24.50	23.70	22.95	22.15	21.35	20.55	19.75	18.95	18.15	17.35	16.55
810	820	24.95	24.15	23.35	22.55	21.75	20.95	20.15	19.35	18.55	17.75	16.95
820	830	25.35	24.55	23.75	22.95	22.15	21.35	20.55	19.75	18.95	18.15	17.35
830	840	25.75	24.95	24.15	23.35	22.60	21.80	21.00	20.20	19.40	18.60	17.80
840	850	26.20	25.40	24.60	23.80	23.00	22.20	21.40	20.60	19.80	19.00	18.20
850	860	26.60	25.80	25.00	24.20	23.40	22.60	21.80	21.00	20.20	19.40	18.60
860	870	27.00	26.20	25.40	24.60	23.80	23.00	22.20	21.45	20.65	19.85	19.05
870	880	27.45	26.65	25.85	25.05	24.25	23.45	22.65	21.85	21.05	20.25	19.45
880	890	27.85	27.05	26.25	25.45	24.65	23.85	23.05	22.25	21.45	20.65	19.85
890	900	28.25	27.45	26.65	25.85	25.05	24.25	23.45	22.65	21.85	21.10	20.30
900	910	28.65	27.85	27.10	26.30	25.50	24.70	23.90	23.10	22.30	21.50	20.70
910	920	29.10	28.30	27.50	26.70	25.90	25.10	24.30	23.50	22.70	21.90	21.10
920	930	29.50	28.70	27.90	27.10	26.30	25.50	24.70	23.90	23.10	22.30	21.50
930	940	29.90	29.10	28.30	27.50	26.75	25.95	25.15	24.35	23.55	22.75	21.95
940	950	30.35	29.55	28.75	27.95	27.15	26.35	25.55	24.75	23.95	23.15	22.35
950	960	30.75	29.95	29.15	28.35	27.55	26.75	25.95	25.15	24.35	23.55	22.75
960	970	31.15	30.35	29.55	28.75	27.95	27.15	26.35	25.50	24.80	24.00	23.20
970	980	31.60	30.80	30.00	29.20	28.40	27.60	26.80	26.00	25.20	24.40	23.60
980	990	32.00	31.20	30.40	29.60	28.80	28.00	27.20	26.40	25.60	24.80	24.00
990	1,000	32.40	31.60	30.80	30.00	29.20	28.40	27.60	26.80	26.00	25.25	24.45
1,000	1,010	32.80	32.00	31.25	30.45	29.65	28.85	28.05	27.25	26.45	25.65	24.85
1,010	1,020	33.25	32.45	31.65	30.85	30.05	29.25	28.45	27.65	26.85	26.05	25.25
1,020	1,030	33.65	32.85	32.05	31.25	30.45	29.65	28.85	28.05	27.25	26.45	25.65
1,030	1,040	34.05	33.25	32.45	31.65	30.90	30.10	29.30	28.50	27.70	26.90	26.10
1,040	1,050	34.50	33.70	32.90	32.10	31.30	30.50	29.70	28.90	28.10	27.30	26.50
1,050	1,060	34.90	34.10	33.30	32.50	31.70	30.90	30.10	29.30	28.50	27.70	26.90
1,060	1,070	35.30	34.50	33.70	32.90	32.10	31.30	30.50	29.75	28.95	28.15	27.35
1,070	1,080	35.75	34.95	34.15	33.35	32.55	31.75	30.95	30.15	29.35	28.55	27.75
1,080	1,090	36.15	35.35	34.55	33.75	32.95	32.15	31.35	30.55	29.75	28.95	28.15
1,090	1,100	36.55	35.75	34.95	34.15	33.35	32.55	31.75	30.95	30.15	29.40	28.60
1,100	1,110	36.95	36.15	35.40	34.60	33.80	33.00	32.20	31.40	30.60	29.80	29.00
1,110	1,120	37.40	36.60	35.80	35.00	34.20	33.40	32.60	31.80	31.00	30.20	29.40
1,120	1,130	37.80	37.00	36.20	35.40	34.60	33.80	33.00	32.20	31.40	30.60	29.80
1,130	1,140	38.20	37.40	36.60	35.80	35.05	34.25	33.45	32.65	31.85	31.05	30.25
1,140	1,150	38.65	37.85	37.05	36.25	35.45	34.65	33.85	33.05	32.25	31.45	30.65
1,150	1,160	39.05	38.25	37.45	36.65	35.85	35.05	34.25	33.45	32.65	31.85	31.05
1,160	1,170	39.45	38.65	37.85	37.05	36.25	35.45	34.65	33.90	33.10	32.30	31.50
1,170	1,180	39.90	39.10	38.30	37.50	36.70	35.90	35.10	34.30	33.50	32.70	31.90
1,180	1,190	40.30	39.50	38.70	37.90	37.10	36.30	35.50	34.70	33.90	33.10	32.30
1,190	1,200	40.70	39.90	39.10	38.30	37.50	36.70	35.90	35.10	34.30	33.55	32.75
1,200	1,210	41.10	40.30	39.55	38.75	37.95	37.15	36.35	35.55	34.75	33.95	33.15
1,210	1,220	41.55	40.75	39.95	39.15	38.35	37.55	36.75	35.95	35.15	34.35	33.55
1,220	1,230	41.95	41.15	40.35	39.55	38.75	37.95	37.15	36.35	35.55	34.75	33.95
1,230	1,240	42.35	41.55	40.75	39.95	39.20	38.40	37.60	36.80	36.00	35.20	34.40
1,240	1,250	42.80	42.00	41.20	40.40	39.60	38.80	38.00	37.20	36.40	35.60	34.80
1,250	1,260	43.20	42.40	41.60	40.80	40.00	39.20	38.40	37.60	36.80	36.00	35.20
1,260	1,270	43.65	42.80	42.00	41.20	40.40	39.60	38.80	38.05	37.25	36.45	35.65
1,270	1,280	44.05	43.25	42.45	41.65	40.85	40.05	39.25	38.45	37.65	36.85	36.05
1,280	1,290	44.50	43.65	42.85	42.05	41.25	40.45	39.65	38.85	38.05	37.25	36.45
1,290	1,300	44.90	44.10	43.30	42.45	41.65	40.85	40.05	39.25	38.45	37.70	36.90
1,300	1,310	45.35	44.50	43.70	42.90	42.10	41.30	40.50	39.70	38.90	38.10	37.30
1,310	1,320	45.75	44.95	44.15	43.30	42.50	41.70	40.90	40.10	39.30	38.50	37.70
1,320	1,330	46.20	45.35	44.55	43.75	42.90	42.10	41.30	40.50	39.70	38.90	38.10
1,330	1,340	46.60	45.80	45.00	44.15	43.35	42.55	41.75	40.95	40.15	39.35	38.55
1,340	1,350	47.05	46.20	45.40	44.60	43.75	42.95	42.15	41.35	40.55	39.75	38.95
1,350	1,360	47.45	46.65	45.85	45.00	44.20	43.40	42.55	41.75	40.95	40.15	39.35
1,360	1,370	47.90	47.05	46.25	45.45	44.60	43.80	42.95	42.20	41.40	40.60	39.80
1,370	1,380	48.30	47.50	46.70	45.85	45.05	44.25	43.40	42.60	41.80	41.00	40.20
1,380	1,390	48.75	47.90	47.10	46.30	45.45	44.65	43.85	43.00	42.20	41.40	40.60
1,390	1,400	49.15	48.35	47.55	46.70	45.90	45.10	44.25	43.45	42.60	41.85	41.05
1,400	1,410	49.60	48.75	47.95	47.15	46.30	45.50	44.70	43.85	43.05	42.25	41.45
1,410	1,420	50.00	49.20	48.40	47.55	46.75	45.95	45.10	44.30	43.45	42.65	41.85
1,420	1,430	50.45	49.60	48.80	48.00	47.15	46.35	45.55	44.70	43.90	43.10	42.25
1,430	1,440	50.85	50.05	49.25	48.40	47.60	46.80	45.95	45.15	44.30	43.50	42.70
1,440	1,450	51.30	50.45	49.65	48.85	48.00	47.20	46.40	45.55	44.75	43.95	43.10
1,450	1,460	51.70	50.90	50.10	49.25	48.45	47.65	46.80	46.00	45.15	44.35	43.55

Method I

Table I

**New York City**

Resident Tax

**SINGLE**

**WEEKLY**

Payroll Period

**\$1,460 & OVER**

Use Method II, "Exact Calculation Method," on page 25 of this booklet.

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 Table I	\$0	\$50	\$0.00										
	50	98	0.00										
	98	100	0.00										
	100	105	0.00										
	105	110	0.05										
	110	115	0.15										
	115	120	0.25										
	120	125	0.35										
	125	130	0.45	\$0.05									
	New York City Resident Tax	130	135	0.55	0.15								
135		140	0.65	0.25									
140		145	0.75	0.35									
145		150	0.85	0.45	\$0.05								
150		160	1.00	0.60	0.20								
160		170	1.20	0.80	0.45	\$0.05							
170		180	1.40	1.05	0.65	0.25							
180		190	1.60	1.25	0.85	0.45	\$0.05						
190		200	1.85	1.45	1.05	0.65	0.25						
MARRIED		200	210	2.05	1.65	1.25	0.85	0.45	\$0.05				
	210	220	2.25	1.85	1.45	1.05	0.65	0.25					
	220	230	2.45	2.05	1.65	1.25	0.85	0.45	\$0.10				
	230	240	2.65	2.25	1.85	1.45	1.05	0.70	0.30				
	240	250	2.85	2.45	2.05	1.65	1.30	0.90	0.50	\$0.10			
	250	260	3.05	2.65	2.25	1.90	1.50	1.10	0.70	0.30			
	260	270	3.30	2.85	2.50	2.10	1.70	1.30	0.90	0.50	\$0.10		
	270	280	3.60	3.10	2.70	2.30	1.90	1.50	1.10	0.70	0.30		
	280	290	3.95	3.35	2.90	2.50	2.10	1.70	1.30	0.90	0.50	\$0.15	
	290	300	4.25	3.65	3.10	2.70	2.30	1.90	1.50	1.10	0.75	0.35	
WEEKLY Payroll Period	300	310	4.60	3.95	3.35	2.90	2.50	2.10	1.70	1.30	0.95	0.55	\$0.15
	310	320	4.90	4.30	3.65	3.10	2.70	2.30	1.90	1.55	1.15	0.75	0.35
	320	330	5.25	4.60	4.00	3.35	2.90	2.50	2.15	1.75	1.35	0.95	0.55
	330	340	5.55	4.95	4.30	3.70	3.10	2.75	2.35	1.95	1.55	1.15	0.75
	340	350	5.90	5.25	4.65	4.00	3.40	2.95	2.55	2.15	1.75	1.35	0.95
	350	360	6.20	5.60	4.95	4.35	3.70	3.15	2.75	2.35	1.95	1.55	1.15
	360	370	6.55	5.90	5.30	4.65	4.05	3.40	2.95	2.55	2.15	1.75	1.35
	370	380	6.85	6.25	5.60	5.00	4.35	3.75	3.15	2.75	2.35	1.95	1.60
	380	390	7.20	6.55	5.95	5.30	4.70	4.05	3.45	2.95	2.55	2.20	1.80
	390	400	7.50	6.90	6.25	5.65	5.00	4.40	3.75	3.20	2.80	2.40	2.00
	400	410	7.90	7.20	6.60	5.95	5.35	4.70	4.10	3.45	3.00	2.60	2.20
	410	420	8.30	7.50	6.90	6.30	5.65	5.05	4.40	3.80	3.20	2.80	2.40
	420	430	8.70	7.90	7.25	6.60	6.00	5.35	4.75	4.10	3.50	3.00	2.60
	430	440	9.05	8.30	7.55	6.95	6.30	5.70	5.05	4.45	3.80	3.20	2.80
	440	450	9.45	8.70	7.95	7.25	6.65	6.00	5.40	4.75	4.15	3.50	3.00
	450	460	9.85	9.10	8.35	7.60	6.95	6.35	5.70	5.10	4.45	3.85	3.25
	460	470	10.25	9.50	8.75	8.00	7.30	6.65	6.05	5.40	4.80	4.15	3.50
	470	480	10.65	9.90	9.15	8.35	7.60	7.00	6.35	5.75	5.10	4.50	3.85
	480	490	11.05	10.30	9.55	8.75	8.00	7.30	6.70	6.05	5.45	4.80	4.20
	490	500	11.45	10.70	9.90	9.15	8.40	7.65	7.00	6.40	5.75	5.15	4.50
500	510	11.85	11.10	10.30	9.55	8.80	8.05	7.35	6.70	6.10	5.45	4.85	
510	520	12.25	11.45	10.70	9.95	9.20	8.45	7.65	7.05	6.40	5.80	5.15	
520	530	12.65	11.85	11.10	10.35	9.60	8.85	8.05	7.35	6.75	6.10	5.50	
530	540	13.00	12.25	11.50	10.75	10.00	9.20	8.45	7.70	7.05	6.45	5.80	
540	550	13.40	12.65	11.90	11.15	10.40	9.60	8.85	8.10	7.40	6.75	6.15	
550	560	13.80	13.05	12.30	11.55	10.75	10.00	9.25	8.50	7.75	7.10	6.45	
560	570	14.20	13.45	12.70	11.95	11.15	10.40	9.65	8.90	8.15	7.40	6.80	
570	580	14.60	13.85	13.10	12.30	11.55	10.80	10.05	9.30	8.55	7.75	7.10	
580	590	15.00	14.25	13.50	12.70	11.95	11.20	10.45	9.70	8.90	8.15	7.45	
590	600	15.40	14.65	13.85	13.10	12.35	11.60	10.85	10.05	9.30	8.55	7.80	
600	610	15.80	15.05	14.25	13.50	12.75	12.00	11.25	10.45	9.70	8.95	8.20	
610	620	16.25	15.45	14.65	13.90	13.15	12.40	11.60	10.85	10.10	9.35	8.60	
620	630	16.65	15.85	15.05	14.30	13.55	12.80	12.00	11.25	10.50	9.75	9.00	
630	640	17.05	16.25	15.45	14.70	13.95	13.15	12.40	11.65	10.90	10.15	9.40	
640	650	17.50	16.70	15.90	15.10	14.35	13.55	12.80	12.05	11.30	10.55	9.75	
650	660	17.90	17.10	16.30	15.50	14.70	13.95	13.20	12.45	11.70	10.95	10.15	
660	670	18.30	17.50	16.70	15.90	15.10	14.35	13.60	12.85	12.10	11.30	10.55	
670	680	18.75	17.95	17.15	16.35	15.55	14.75	14.00	13.25	12.50	11.70	10.95	
680	690	19.15	18.35	17.55	16.75	15.95	15.15	14.40	13.65	12.85	12.10	11.35	
690	700	19.55	18.75	17.95	17.15	16.35	15.55	14.80	14.00	13.25	12.50	11.75	
700	710	19.95	19.20	18.40	17.60	16.80	16.00	15.20	14.40	13.65	12.90	12.15	

(Continued on next page)

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												
\$710	\$720	\$20.40	\$19.60	\$18.80	\$18.00	\$17.20	\$16.40	\$15.60	\$14.80	\$14.05	\$13.30	\$12.55
720	730	20.80	20.00	19.20	18.40	17.60	16.80	16.00	15.20	14.45	13.70	12.95
730	740	21.20	20.40	19.60	18.80	18.05	17.25	16.45	15.65	14.85	14.10	13.35
740	750	21.65	20.85	20.05	19.25	18.45	17.65	16.85	16.05	15.25	14.50	13.70
750	760	22.05	21.25	20.45	19.65	18.85	18.05	17.25	16.45	15.65	14.90	14.10
760	770	22.45	21.65	20.85	20.05	19.25	18.45	17.70	16.90	16.10	15.30	14.50
770	780	22.90	22.10	21.30	20.50	19.70	18.90	18.10	17.30	16.50	15.70	14.90
780	790	23.30	22.50	21.70	20.90	20.10	19.30	18.50	17.70	16.90	16.10	15.30
790	800	23.70	22.90	22.10	21.30	20.50	19.70	18.90	18.10	17.30	16.55	15.75
800	810	24.10	23.35	22.55	21.75	20.95	20.15	19.35	18.55	17.75	16.95	16.15
810	820	24.55	23.75	22.95	22.15	21.35	20.55	19.75	18.95	18.15	17.35	16.55
820	830	24.95	24.15	23.35	22.55	21.75	20.95	20.15	19.35	18.55	17.75	16.95
830	840	25.35	24.55	23.75	22.95	22.20	21.40	20.60	19.80	19.00	18.20	17.40
840	850	25.80	25.00	24.20	23.40	22.60	21.80	21.00	20.20	19.40	18.60	17.80
850	860	26.20	25.40	24.60	23.80	23.00	22.20	21.40	20.60	19.80	19.00	18.20
860	870	26.60	25.80	25.00	24.20	23.40	22.60	21.85	21.05	20.25	19.45	18.65
870	880	27.05	26.25	25.45	24.65	23.85	23.05	22.25	21.45	20.65	19.85	19.05
880	890	27.45	26.65	25.85	25.05	24.25	23.45	22.65	21.85	21.05	20.25	19.45
890	900	27.85	27.05	26.25	25.45	24.65	23.85	23.05	22.25	21.45	20.70	19.90
900	910	28.25	27.50	26.70	25.90	25.10	24.30	23.50	22.70	21.90	21.10	20.30
910	920	28.70	27.90	27.10	26.30	25.50	24.70	23.90	23.10	22.30	21.50	20.70
920	930	29.10	28.30	27.50	26.70	25.90	25.10	24.30	23.50	22.70	21.90	21.10
930	940	29.50	28.70	27.90	27.10	26.35	25.55	24.75	23.95	23.15	22.35	21.55
940	950	29.95	29.15	28.35	27.55	26.75	25.95	25.15	24.35	23.55	22.75	21.95
950	960	30.35	29.55	28.75	27.95	27.15	26.35	25.55	24.75	23.95	23.15	22.35
960	970	30.75	29.95	29.15	28.35	27.55	26.75	26.00	25.20	24.40	23.60	22.80
970	980	31.20	30.40	29.60	28.80	28.00	27.20	26.40	25.60	24.80	24.00	23.20
980	990	31.60	30.80	30.00	29.20	28.40	27.60	26.80	26.00	25.20	24.40	23.60
990	1,000	32.00	31.20	30.40	29.60	28.80	28.00	27.20	26.40	25.60	24.85	24.05
1,000	1,010	32.40	31.65	30.85	30.05	29.25	28.45	27.65	26.85	26.05	25.25	24.45
1,010	1,020	32.85	32.05	31.25	30.45	29.65	28.85	28.05	27.25	26.45	25.65	24.85
1,020	1,030	33.25	32.45	31.65	30.85	30.05	29.25	28.45	27.65	26.85	26.05	25.25
1,030	1,040	33.65	32.85	32.05	31.25	30.50	29.70	28.90	28.10	27.30	26.50	25.70
1,040	1,050	34.10	33.30	32.50	31.70	30.90	30.10	29.30	28.50	27.70	26.90	26.10
1,050	1,060	34.50	33.70	32.90	32.10	31.30	30.50	29.70	28.90	28.10	27.30	26.50
1,060	1,070	34.90	34.10	33.30	32.50	31.70	30.90	30.15	29.35	28.55	27.75	26.95
1,070	1,080	35.35	34.55	33.75	32.95	32.15	31.35	30.55	29.75	28.95	28.15	27.35
1,080	1,090	35.75	34.95	34.15	33.35	32.55	31.75	30.95	30.15	29.35	28.55	27.75
1,090	1,100	36.15	35.35	34.55	33.75	32.95	32.15	31.35	30.55	29.75	28.90	28.20
1,100	1,110	36.55	35.80	35.00	34.20	33.40	32.60	31.80	31.00	30.20	29.40	28.60
1,110	1,120	37.00	36.20	35.40	34.60	33.80	33.00	32.20	31.40	30.60	29.80	29.00
1,120	1,130	37.40	36.60	35.80	35.00	34.20	33.40	32.60	31.80	31.00	30.20	29.40
1,130	1,140	37.80	37.00	36.20	35.40	34.65	33.85	33.05	32.25	31.45	30.65	29.85
1,140	1,150	38.25	37.45	36.65	35.85	35.05	34.25	33.45	32.65	31.85	31.05	30.25
1,150	1,160	38.65	37.85	37.05	36.25	35.45	34.65	33.85	33.05	32.25	31.45	30.65
1,160	1,170	39.05	38.25	37.45	36.65	35.85	35.05	34.30	33.50	32.70	31.90	31.10
1,170	1,180	39.50	38.70	37.90	37.10	36.30	35.50	34.70	33.90	33.10	32.30	31.50
1,180	1,190	39.90	39.10	38.30	37.50	36.70	35.90	35.10	34.30	33.50	32.70	31.90
1,190	1,200	40.30	39.50	38.70	37.90	37.10	36.30	35.50	34.70	33.90	33.15	32.35
1,200	1,210	40.70	39.95	39.15	38.35	37.55	36.75	35.95	35.15	34.35	33.55	32.75
1,210	1,220	41.15	40.35	39.55	38.75	37.95	37.15	36.35	35.55	34.75	33.95	33.15
1,220	1,230	41.55	40.75	39.95	39.15	38.35	37.55	36.75	35.95	35.15	34.35	33.55
1,230	1,240	41.95	41.15	40.35	39.55	38.80	38.00	37.20	36.40	35.60	34.80	34.00
1,240	1,250	42.40	41.60	40.80	40.00	39.20	38.40	37.60	36.80	36.00	35.20	34.40
1,250	1,260	42.80	42.00	41.20	40.40	39.60	38.80	38.00	37.20	36.40	35.60	34.80
1,260	1,270	43.25	42.40	41.60	40.80	40.00	39.20	38.45	37.65	36.85	36.05	35.25
1,270	1,280	43.65	42.85	42.05	41.25	40.45	39.65	38.85	38.05	37.25	36.45	35.65
1,280	1,290	44.10	43.25	42.45	41.65	40.85	40.05	39.25	38.45	37.65	36.85	36.05
1,290	1,300	44.50	43.70	42.85	42.05	41.25	40.45	39.65	38.85	38.05	37.30	36.50
1,300	1,310	44.95	44.10	43.30	42.50	41.70	40.90	40.10	39.30	38.50	37.70	36.90
1,310	1,320	45.35	44.55	43.70	42.90	42.10	41.30	40.50	39.70	38.90	38.10	37.30
1,320	1,330	45.80	44.95	44.15	43.35	42.50	41.70	40.90	40.10	39.30	38.50	37.70
1,330	1,340	46.20	45.40	44.55	43.75	42.95	42.15	41.35	40.55	39.75	38.95	38.15
1,340	1,350	46.65	45.80	45.00	44.20	43.35	42.55	41.75	40.95	40.15	39.35	38.55
1,350	1,360	47.05	46.25	45.40	44.60	43.80	42.95	42.15	41.35	40.55	39.75	38.95
1,360	1,370	47.50	46.65	45.85	45.05	44.20	43.40	42.60	41.80	41.00	40.20	39.40
1,370	1,380	47.90	47.10	46.25	45.45	44.65	43.80	43.00	42.20	41.40	40.60	39.80
1,380	1,390	48.35	47.50	46.70	45.90	45.05	44.25	43.45	42.60	41.80	41.00	40.20
1,390	1,400	48.75	47.95	47.10	46.30	45.50	44.65	43.85	43.05	42.20	41.45	40.65
1,400	1,410	49.20	48.35	47.55	46.75	45.90	45.10	44.30	43.45	42.65	41.85	41.05
1,410	1,420	49.60	48.80	47.95	47.15	46.35	45.50	44.70	43.90	43.05	42.25	41.45
1,420	1,430	50.05	49.20	48.40	47.60	46.75	45.95	45.15	44.30	43.50	42.65	41.85
1,430	1,440	50.45	49.65	48.80	48.00	47.20	46.35	45.55	44.75	43.90	43.10	42.30
1,440	1,450	50.90	50.05	49.25	48.45	47.60	46.80	46.00	45.15	44.35	43.50	42.70
1,450	1,460	51.30	50.50	49.65	48.85	48.05	47.20	46.40	45.60	44.75	43.95	43.15
<b>\$1,460 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on page 26 of this booklet.										

Method I

Table I

New York City

Resident Tax

MARRIED

WEEKLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10	
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more	
TAX TO BE WITHHELD													
Method I	\$0	\$192	\$0.00										
	192	196	0.05										
	196	200	0.10										
Table II	200	210	0.25										
	210	220	0.45										
	220	230	0.65										
New York City	230	240	0.90	\$0.10									
	240	250	1.10	0.30									
	250	260	1.30	0.50									
Resident Tax	260	270	1.50	0.70									
	270	280	1.70	0.90	\$0.10								
	280	290	1.90	1.10	0.30								
SINGLE	290	300	2.10	1.30	0.55								
	300	320	2.40	1.60	0.85	\$0.05							
	320	340	2.80	2.05	1.25	0.45							
BIWEEKLY	340	360	3.25	2.45	1.65	0.85	\$0.10						
	360	380	3.65	2.85	2.05	1.30	0.50						
	380	400	4.05	3.25	2.50	1.70	0.90	\$0.10					
Payroll Period	400	420	4.45	3.65	2.90	2.10	1.30	0.50					
	420	440	4.85	4.10	3.30	2.50	1.70	0.95	\$0.15				
	440	460	5.30	4.50	3.70	2.90	2.15	1.35	0.55				
BIWEEKLY	460	480	5.70	4.90	4.10	3.35	2.55	1.75	0.95	\$0.15			
	480	500	6.10	5.30	4.55	3.75	2.95	2.15	1.35	0.60			
	500	520	6.60	5.70	4.95	4.15	3.35	2.55	1.80	1.00	\$0.20		
BIWEEKLY	520	540	7.20	6.15	5.35	4.55	3.75	3.00	2.20	1.40	0.60		
	540	560	7.85	6.65	5.75	4.95	4.20	3.40	2.60	1.80	1.05	\$0.25	
	560	580	8.50	7.25	6.15	5.40	4.60	3.80	3.00	2.20	1.45	0.65	
BIWEEKLY	580	600	9.15	7.90	6.65	5.80	5.00	4.20	3.40	2.65	1.85	1.05	\$0.25
	600	620	9.80	8.55	7.30	6.20	5.40	4.60	3.85	3.05	2.25	1.45	0.70
	620	640	10.45	9.20	7.95	6.70	5.80	5.05	4.25	3.45	2.65	1.90	1.10
BIWEEKLY	640	660	11.10	9.85	8.60	7.35	6.25	5.45	4.65	3.85	3.10	2.30	1.50
	660	680	11.75	10.50	9.25	8.00	6.75	5.85	5.05	4.25	3.50	2.70	1.90
	680	700	12.40	11.15	9.90	8.65	7.40	6.25	5.45	4.70	3.90	3.10	2.30
BIWEEKLY	700	720	13.05	11.80	10.55	9.30	8.05	6.80	5.90	5.10	4.30	3.50	2.75
	720	740	13.70	12.45	11.20	9.95	8.70	7.45	6.30	5.50	4.70	3.95	3.15
	740	760	14.35	13.10	11.85	10.60	9.35	8.10	6.85	5.90	5.15	4.35	3.55
BIWEEKLY	760	780	14.95	13.75	12.50	11.25	10.00	8.75	7.50	6.35	5.55	4.75	3.95
	780	800	15.75	14.40	13.15	11.90	10.65	9.40	8.15	6.90	5.95	5.15	4.35
	800	820	16.55	15.00	13.80	12.55	11.30	10.05	8.80	7.55	6.35	5.55	4.80
BIWEEKLY	820	840	17.30	15.80	14.45	13.20	11.95	10.70	9.45	8.20	6.95	6.00	5.20
	840	860	18.10	16.60	15.10	13.85	12.60	11.35	10.10	8.85	7.60	6.40	5.60
	860	880	18.90	17.40	15.85	14.50	13.25	12.00	10.75	9.50	8.25	7.00	6.00
BIWEEKLY	880	900	19.70	18.15	16.65	15.15	13.90	12.65	11.40	10.15	8.90	7.65	6.45
	900	920	20.50	18.95	17.45	15.95	14.55	13.30	12.05	10.80	9.55	8.30	7.00
	920	940	21.25	19.75	18.25	16.70	15.20	13.95	12.70	11.45	10.20	8.95	7.70
BIWEEKLY	940	960	22.05	20.55	19.05	17.50	16.00	14.60	13.35	12.10	10.85	9.60	8.35
	960	980	22.85	21.35	19.80	18.30	16.80	15.25	14.00	12.75	11.50	10.25	9.00
	980	1,000	23.65	22.10	20.60	19.10	17.55	16.05	14.65	13.40	12.15	10.90	9.65
BIWEEKLY	1,000	1,020	24.45	22.90	21.40	19.90	18.35	16.85	15.30	14.05	12.80	11.55	10.30
	1,020	1,040	25.20	23.70	22.20	20.65	19.15	17.65	16.10	14.70	13.45	12.20	10.95
	1,040	1,060	26.00	24.50	23.00	21.45	19.95	18.40	16.90	15.40	14.10	12.85	11.60
BIWEEKLY	1,060	1,080	26.80	25.30	23.75	22.25	20.75	19.20	17.70	16.15	14.75	13.50	12.25
	1,080	1,100	27.60	26.05	24.55	23.05	21.50	20.00	18.50	16.95	15.45	14.15	12.90
	1,100	1,120	28.40	26.85	25.35	23.85	22.30	20.80	19.25	17.75	16.25	14.80	13.55
BIWEEKLY	1,120	1,140	29.15	27.65	26.15	24.60	23.10	21.60	20.05	18.55	17.00	15.50	14.20
	1,140	1,160	29.95	28.45	26.95	25.40	23.90	22.35	20.85	19.35	17.80	16.30	14.85
	1,160	1,180	30.80	29.25	27.70	26.20	24.70	23.15	21.65	20.10	18.60	17.10	15.55
BIWEEKLY	1,180	1,200	31.60	30.00	28.50	27.00	25.45	23.95	22.45	20.90	19.40	17.85	16.35
	1,200	1,220	32.45	30.85	29.30	27.80	26.25	24.75	23.20	21.70	20.20	18.65	17.15
	1,220	1,240	33.30	31.70	30.10	28.55	27.05	25.55	24.00	22.50	20.95	19.45	17.95
BIWEEKLY	1,240	1,260	34.10	32.50	30.90	29.35	27.85	26.30	24.80	23.30	21.75	20.25	18.70
	1,260	1,280	34.95	33.35	31.75	30.15	28.65	27.10	25.60	24.05	22.55	21.05	19.50
	1,280	1,300	35.75	34.15	32.55	31.00	29.40	27.90	26.40	24.85	23.35	21.80	20.30
BIWEEKLY	1,300	1,320	36.60	35.00	33.40	31.80	30.20	28.70	27.15	25.65	24.15	22.60	21.10
	1,320	1,340	37.45	35.85	34.25	32.65	31.05	29.50	27.95	26.45	24.90	23.40	21.90
	1,340	1,360	38.25	36.65	35.05	33.45	31.85	30.30	28.75	27.25	25.70	24.20	22.65
BIWEEKLY	1,360	1,380	39.10	37.50	35.90	34.30	32.70	31.10	29.55	28.00	26.50	25.00	23.45
	1,380	1,400	39.90	38.30	36.70	35.15	33.55	31.95	30.35	28.80	27.30	25.75	24.25
	1,400	1,420	40.75	39.15	37.55	35.95	34.35	32.75	31.15	29.60	28.10	26.55	25.05

(Continued on next page)

<b>WAGES</b>		<b>EXEMPTIONS CLAIMED</b>										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
<b>TAX TO BE WITHHELD</b>												
<b>\$1,420</b>	<b>\$1,440</b>	\$41.60	\$40.00	\$38.40	\$36.80	\$35.20	\$33.60	\$32.00	\$30.40	\$28.85	\$27.35	\$25.85
<b>1,440</b>	<b>1,460</b>	42.40	40.80	39.20	37.60	36.00	34.45	32.85	31.25	29.65	28.15	26.60
<b>1,460</b>	<b>1,480</b>	43.25	41.65	40.05	38.45	36.85	35.25	33.65	32.05	30.45	28.95	27.40
<b>1,480</b>	<b>1,500</b>	44.05	42.45	40.85	39.30	37.70	36.10	34.50	32.90	31.30	29.70	28.20
<b>1,500</b>	<b>1,520</b>	44.90	43.30	41.70	40.10	38.50	36.90	35.30	33.70	32.15	30.55	29.00
<b>1,520</b>	<b>1,540</b>	45.75	44.15	42.55	40.95	39.35	37.75	36.15	34.55	32.95	31.35	29.80
<b>1,540</b>	<b>1,560</b>	46.55	44.95	43.35	41.75	40.15	38.60	37.00	35.40	33.80	32.20	30.60
<b>1,560</b>	<b>1,580</b>	47.40	45.80	44.20	42.60	41.00	39.40	37.80	36.20	34.60	33.00	31.40
<b>1,580</b>	<b>1,600</b>	48.20	46.60	45.00	43.45	41.85	40.25	38.65	37.05	35.45	33.85	32.25
<b>1,600</b>	<b>1,620</b>	49.05	47.45	45.85	44.25	42.65	41.05	39.45	37.85	36.30	34.70	33.10
<b>1,620</b>	<b>1,640</b>	49.90	48.30	46.70	45.10	43.50	41.90	40.30	38.70	37.10	35.50	33.90
<b>1,640</b>	<b>1,660</b>	50.70	49.10	47.50	45.90	44.30	42.75	41.15	39.55	37.95	36.35	34.75
<b>1,660</b>	<b>1,680</b>	51.55	49.95	48.35	46.75	45.15	43.55	41.95	40.35	38.75	37.15	35.55
<b>1,680</b>	<b>1,700</b>	52.35	50.75	49.15	47.60	46.00	44.40	42.80	41.20	39.60	38.00	36.40
<b>1,700</b>	<b>1,720</b>	53.20	51.60	50.00	48.40	46.80	45.20	43.60	42.00	40.45	38.85	37.25
<b>1,720</b>	<b>1,740</b>	54.05	52.45	50.85	49.25	47.65	46.05	44.45	42.85	41.25	39.65	38.05
<b>1,740</b>	<b>1,760</b>	54.85	53.25	51.65	50.05	48.45	46.90	45.30	43.70	42.10	40.50	38.90
<b>1,760</b>	<b>1,780</b>	55.70	54.10	52.50	50.90	49.30	47.70	46.10	44.50	42.90	41.30	39.70
<b>1,780</b>	<b>1,800</b>	56.50	54.90	53.30	51.75	50.15	48.55	46.95	45.35	43.75	42.15	40.55
<b>1,800</b>	<b>1,820</b>	57.35	55.75	54.15	52.55	50.95	49.35	47.75	46.15	44.60	43.00	41.40
<b>1,820</b>	<b>1,840</b>	58.20	56.60	55.00	53.40	51.80	50.20	48.60	47.00	45.40	43.80	42.20
<b>1,840</b>	<b>1,860</b>	59.00	57.40	55.80	54.20	52.60	51.05	49.45	47.85	46.25	44.65	43.05
<b>1,860</b>	<b>1,880</b>	59.85	58.25	56.65	55.05	53.45	51.85	50.25	48.65	47.05	45.45	43.85
<b>1,880</b>	<b>1,900</b>	60.65	59.05	57.45	55.90	54.30	52.70	51.10	49.50	47.90	46.30	44.70
<b>1,900</b>	<b>1,920</b>	61.50	59.90	58.30	56.70	55.10	53.50	51.90	50.30	48.75	47.15	45.55
<b>1,920</b>	<b>1,940</b>	62.35	60.75	59.15	57.55	55.95	54.35	52.75	51.15	49.55	47.95	46.35
<b>1,940</b>	<b>1,960</b>	63.15	61.55	59.95	58.35	56.75	55.20	53.60	52.00	50.40	48.80	47.20
<b>1,960</b>	<b>1,980</b>	64.00	62.40	60.80	59.20	57.60	56.00	54.40	52.80	51.20	49.60	48.00
<b>1,980</b>	<b>2,000</b>	64.80	63.20	61.60	60.05	58.45	56.85	55.25	53.65	52.05	50.45	48.85
<b>2,000</b>	<b>2,020</b>	65.65	64.05	62.45	60.85	59.25	57.65	56.05	54.45	52.90	51.30	49.70
<b>2,020</b>	<b>2,040</b>	66.50	64.90	63.30	61.70	60.10	58.50	56.90	55.30	53.70	52.10	50.50
<b>2,040</b>	<b>2,060</b>	67.30	65.70	64.10	62.50	60.90	59.35	57.75	56.15	54.55	52.95	51.35
<b>2,060</b>	<b>2,080</b>	68.15	66.55	64.95	63.35	61.75	60.15	58.55	56.95	55.35	53.75	52.15
<b>2,080</b>	<b>2,100</b>	68.95	67.35	65.75	64.20	62.60	61.00	59.40	57.80	56.20	54.60	53.00
<b>2,100</b>	<b>2,120</b>	69.80	68.20	66.60	65.00	63.40	61.80	60.20	58.60	57.05	55.45	53.85
<b>2,120</b>	<b>2,140</b>	70.65	69.05	67.45	65.85	64.25	62.65	61.05	59.45	57.85	56.25	54.65
<b>2,140</b>	<b>2,160</b>	71.45	69.85	68.25	66.65	65.05	63.50	61.90	60.30	58.70	57.10	55.50
<b>2,160</b>	<b>2,180</b>	72.30	70.70	69.10	67.50	65.90	64.30	62.70	61.10	59.50	57.90	56.30
<b>2,180</b>	<b>2,200</b>	73.10	71.50	69.90	68.35	66.75	65.15	63.55	61.95	60.35	58.75	57.15
<b>2,200</b>	<b>2,220</b>	73.95	72.35	70.75	69.15	67.55	65.95	64.35	62.75	61.20	59.60	58.00
<b>2,220</b>	<b>2,240</b>	74.80	73.20	71.60	70.00	68.40	66.80	65.20	63.60	62.00	60.40	58.80
<b>2,240</b>	<b>2,260</b>	75.60	74.00	72.40	70.80	69.20	67.65	66.05	64.45	62.85	61.25	59.65
<b>2,260</b>	<b>2,280</b>	76.45	74.85	73.25	71.65	70.05	68.45	66.85	65.25	63.65	62.05	60.45
<b>2,280</b>	<b>2,300</b>	77.25	75.65	74.05	72.50	70.90	69.30	67.70	66.10	64.50	62.90	61.30
<b>2,300</b>	<b>2,320</b>	78.10	76.50	74.90	73.30	71.70	70.10	68.50	66.90	65.35	63.75	62.15
<b>2,320</b>	<b>2,340</b>	78.95	77.35	75.75	74.15	72.55	70.95	69.35	67.75	66.15	64.55	62.95
<b>2,340</b>	<b>2,360</b>	79.75	78.15	76.55	74.95	73.35	71.80	70.20	68.60	67.00	65.40	63.80
<b>2,360</b>	<b>2,380</b>	80.60	79.00	77.40	75.80	74.20	72.60	71.00	69.40	67.80	66.20	64.60
<b>2,380</b>	<b>2,400</b>	81.40	79.80	78.20	76.65	75.05	73.45	71.85	70.25	68.65	67.05	65.45
<b>2,400</b>	<b>2,420</b>	82.25	80.65	79.05	77.45	75.85	74.25	72.65	71.05	69.50	67.90	66.30
<b>2,420</b>	<b>2,440</b>	83.10	81.50	79.90	78.30	76.70	75.10	73.50	71.90	70.30	68.70	67.10
<b>2,440</b>	<b>2,460</b>	83.90	82.30	80.70	79.10	77.50	75.95	74.35	72.75	71.15	69.55	67.95
<b>2,460</b>	<b>2,480</b>	84.75	83.15	81.55	79.95	78.35	76.75	75.15	73.55	71.95	70.35	68.75
<b>2,480</b>	<b>2,500</b>	85.55	83.95	82.35	80.80	79.20	77.60	76.00	74.40	72.80	71.20	69.60
<b>2,500</b>	<b>2,520</b>	86.45	84.85	83.25	81.65	80.00	78.40	76.80	75.20	73.65	72.05	70.45
<b>2,520</b>	<b>2,540</b>	87.30	85.65	84.05	82.45	80.85	79.25	77.65	76.05	74.45	72.85	71.25
<b>2,540</b>	<b>2,560</b>	88.15	86.50	84.85	83.25	81.65	80.10	78.50	76.90	75.30	73.70	72.10
<b>2,560</b>	<b>2,580</b>	89.00	87.35	85.70	84.10	82.50	80.90	79.30	77.70	76.10	74.50	72.90
<b>2,580</b>	<b>2,600</b>	89.85	88.20	86.55	84.95	83.35	81.75	80.15	78.55	76.95	75.35	73.75
<b>2,600</b>	<b>2,620</b>	90.70	89.05	87.40	85.75	84.15	82.55	80.95	79.35	77.80	76.20	74.60
<b>2,620</b>	<b>2,640</b>	91.55	89.90	88.25	86.60	85.00	83.40	81.80	80.20	78.60	77.00	75.40
<b>2,640</b>	<b>2,660</b>	92.40	90.75	89.10	87.45	85.80	84.25	82.65	81.05	79.45	77.85	76.25
<b>2,660</b>	<b>2,680</b>	93.25	91.60	89.95	88.30	86.70	85.05	83.45	81.85	80.25	78.65	77.05
<b>2,680</b>	<b>2,700</b>	94.10	92.45	90.80	89.15	87.55	85.90	84.30	82.70	81.10	79.50	77.90
<b>2,700</b>	<b>2,720</b>	94.95	93.30	91.65	90.00	88.40	86.75	85.10	83.50	81.95	80.35	78.75
<b>2,720</b>	<b>2,740</b>	95.80	94.15	92.50	90.85	89.25	87.60	85.95	84.35	82.75	81.15	79.55
<b>2,740</b>	<b>2,760</b>	96.65	95.00	93.35	91.70	90.10	88.45	86.80	85.20	83.60	82.00	80.40
<b>2,760</b>	<b>2,780</b>	97.50	95.85	94.20	92.55	90.95	89.30	87.65	86.05	84.40	82.80	81.20
<b>2,780</b>	<b>2,800</b>	98.35	96.70	95.05	93.40	91.80	90.15	88.50	86.90	85.25	83.65	82.05
<b>2,800</b>	<b>2,820</b>	99.20	97.55	95.90	94.25	92.65	91.00	89.35	87.75	86.10	84.50	82.90
<b>2,820</b>	<b>2,840</b>	100.05	98.40	96.75	95.10	93.50	91.85	90.20	88.60	86.95	85.30	83.70
<b>2,840</b>	<b>2,860</b>	100.90	99.25	97.60	95.95	94.35	92.70	91.05	89.45	87.80	86.15	84.55
<b>2,860</b>	<b>2,880</b>	101.75	100.10	98.45	96.80	95.20	93.55	91.90	90.30	88.65	87.00	85.35
<b>2,880</b>	<b>2,900</b>	102.60	100.95	99.30	97.65	96.05	94.40	92.75	91.15	89.50	87.85	86.25
<b>2,900</b>	<b>2,920</b>	103.45	101.80	100.15	98.50	96.90	95.25	93.60	92.00	90.35	88.70	87.10

Method I

Table II

**New York City**

Resident Tax

**SINGLE**

**BIWEEKLY**

Payroll Period

**\$2,920 & OVER**

Use Method II, "Exact Calculation Method," on page 25 of this booklet.

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	\$192	\$0.00										
	192	196	0.00										
	196	200	0.00										
	200	210	0.00										
	210	220	0.05										
	220	230	0.30										
	230	240	0.50										
	240	250	0.70										
	250	260	0.90	\$0.10									
	260	270	1.10	0.30									
New York City Resident Tax	270	280	1.30	0.50									
	280	290	1.50	0.70									
	290	300	1.70	0.90	\$0.15								
	300	320	2.00	1.25	0.45								
	320	340	2.45	1.65	0.85	\$0.05							
	340	360	2.85	2.05	1.25	0.45							
	360	380	3.25	2.45	1.65	0.90	\$0.10						
	380	400	3.65	2.85	2.10	1.30	0.50						
	400	420	4.05	3.30	2.50	1.70	0.90	\$0.15					
	420	440	4.50	3.70	2.90	2.10	1.30	0.55					
MARRIED	440	460	4.90	4.10	3.30	2.50	1.75	0.95	\$0.15				
	460	480	5.30	4.50	3.70	2.95	2.15	1.35	0.55				
	480	500	5.70	4.90	4.15	3.35	2.55	1.75	1.00	\$0.20			
	500	520	6.10	5.35	4.55	3.75	2.95	2.20	1.40	0.60			
	520	540	6.60	5.75	4.95	4.15	3.35	2.60	1.80	1.00	\$0.20		
	540	560	7.20	6.15	5.35	4.55	3.80	3.00	2.20	1.40	0.65		
	560	580	7.85	6.65	5.75	5.00	4.20	3.40	2.60	1.85	1.05	\$0.25	
	580	600	8.50	7.25	6.20	5.40	4.60	3.80	3.05	2.25	1.45	0.65	
	600	620	9.15	7.90	6.70	5.80	5.00	4.25	3.45	2.65	1.85	1.05	\$0.30
	620	640	9.80	8.55	7.30	6.20	5.40	4.65	3.85	3.05	2.25	1.50	0.70
BIWEEKLY	640	660	10.45	9.20	7.95	6.75	5.85	5.05	4.25	3.45	2.70	1.90	1.10
	660	680	11.10	9.85	8.60	7.35	6.25	5.45	4.65	3.90	3.10	2.30	1.50
	680	700	11.75	10.50	9.25	8.00	6.80	5.85	5.10	4.30	3.50	2.70	1.90
	700	720	12.40	11.15	9.90	8.65	7.40	6.30	5.50	4.70	3.90	3.10	2.35
	720	740	13.05	11.80	10.55	9.30	8.05	6.80	5.90	5.10	4.30	3.55	2.75
	740	760	13.70	12.45	11.20	9.95	8.70	7.45	6.30	5.50	4.75	3.95	3.15
	760	780	14.35	13.10	11.85	10.60	9.35	8.10	6.85	5.95	5.15	4.35	3.55
	780	800	15.00	13.75	12.50	11.25	10.00	8.75	7.50	6.35	5.55	4.75	3.95
	800	820	15.75	14.40	13.15	11.90	10.65	9.40	8.15	6.90	5.95	5.15	4.40
	820	840	16.55	15.05	13.80	12.55	11.30	10.05	8.80	7.55	6.40	5.60	4.80
Payroll Period	840	860	17.35	15.85	14.45	13.20	11.95	10.70	9.45	8.20	6.95	6.00	5.20
	860	880	18.15	16.60	15.10	13.85	12.60	11.35	10.10	8.85	7.60	6.45	5.60
	880	900	18.95	17.40	15.90	14.50	13.25	12.00	10.75	9.50	8.25	7.00	6.00
	900	920	19.70	18.20	16.70	15.15	13.90	12.65	11.40	10.15	8.90	7.65	6.50
	920	940	20.50	19.00	17.50	15.95	14.55	13.30	12.05	10.80	9.55	8.30	7.05
	940	960	21.30	19.80	18.25	16.75	15.25	13.95	12.70	11.45	10.20	8.95	7.70
	960	980	22.10	20.55	19.05	17.55	16.00	14.60	13.35	12.10	10.85	9.60	8.35
	980	1,000	22.90	21.35	19.85	18.35	16.80	15.30	14.00	12.75	11.50	10.25	9.00
	1,000	1,020	23.65	22.15	20.65	19.10	17.60	16.10	14.65	13.40	12.15	10.90	9.65
	1,020	1,040	24.45	22.95	21.45	19.90	18.40	16.85	15.35	14.05	12.80	11.55	10.30
	1,040	1,060	25.25	23.75	22.20	20.70	19.20	17.65	16.15	14.70	13.45	12.20	10.95
	1,060	1,080	26.05	24.50	23.00	21.50	19.95	18.45	16.95	15.40	14.10	12.85	11.60
	1,080	1,100	26.85	25.30	23.80	22.30	20.75	19.25	17.70	16.20	14.75	13.50	12.25
	1,100	1,120	27.60	26.10	24.60	23.05	21.55	20.05	18.50	17.00	15.45	14.15	12.90
	1,120	1,140	28.40	26.90	25.40	23.85	22.35	20.80	19.30	17.80	16.25	14.80	13.55
	1,140	1,160	29.20	27.70	26.15	24.65	23.15	21.60	20.10	18.55	17.05	15.55	14.20
	1,160	1,180	30.00	28.45	26.95	25.45	23.90	22.40	20.90	19.35	17.85	16.30	14.85
	1,180	1,200	30.80	29.25	27.75	26.25	24.70	23.20	21.65	20.15	18.65	17.10	15.60
	1,200	1,220	31.65	30.05	28.55	27.00	25.50	24.00	22.45	20.95	19.40	17.90	16.40
	1,220	1,240	32.50	30.90	29.35	27.80	26.30	24.75	23.25	21.75	20.20	18.70	17.15
	1,240	1,260	33.30	31.70	30.10	28.60	27.10	25.55	24.05	22.50	21.00	19.50	17.95
	1,260	1,280	34.15	32.55	30.95	29.40	27.85	26.35	24.85	23.30	21.80	20.25	18.75
	1,280	1,300	34.95	33.35	31.80	30.20	28.65	27.15	25.60	24.10	22.60	21.05	19.55
	1,300	1,320	35.80	34.20	32.60	31.00	29.45	27.95	26.40	24.90	23.35	21.85	20.35
	1,320	1,340	36.65	35.05	33.45	31.85	30.25	28.70	27.20	25.70	24.15	22.65	21.10
	1,340	1,360	37.45	35.85	34.25	32.65	31.05	29.50	28.00	26.45	24.95	23.45	21.90
	1,360	1,380	38.30	36.70	35.10	33.50	31.90	30.30	28.80	27.25	25.75	24.20	22.70
	1,380	1,400	39.10	37.50	35.95	34.35	32.75	31.15	29.55	28.05	26.55	25.00	23.50
	1,400	1,420	39.95	38.35	36.75	35.15	33.55	31.95	30.35	28.85	27.30	25.80	24.30

(Continued on next page)

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												
\$1,420	\$1,440	\$40.80	\$39.20	\$37.60	\$36.00	\$34.40	\$32.80	\$31.20	\$29.65	\$28.10	\$26.60	\$25.05
1,440	1,460	41.60	40.00	38.40	36.80	35.20	33.65	32.05	30.45	28.90	27.40	25.85
1,460	1,480	42.45	40.85	39.25	37.65	36.05	34.45	32.85	31.25	29.70	28.15	26.65
1,480	1,500	43.25	41.65	40.10	38.50	36.90	35.30	33.70	32.10	30.50	28.95	27.45
1,500	1,520	44.10	42.50	40.90	39.30	37.70	36.10	34.50	32.90	31.35	29.75	28.25
1,520	1,540	44.95	43.35	41.75	40.15	38.55	36.95	35.35	33.75	32.15	30.55	29.00
1,540	1,560	45.75	44.15	42.55	40.95	39.35	37.80	36.20	34.60	33.00	31.40	29.80
1,560	1,580	46.60	45.00	43.40	41.80	40.20	38.60	37.00	35.40	33.80	32.20	30.65
1,580	1,600	47.40	45.80	44.25	42.65	41.05	39.45	37.85	36.25	34.65	33.05	31.45
1,600	1,620	48.25	46.65	45.05	43.45	41.85	40.25	38.65	37.05	35.50	33.90	32.30
1,620	1,640	49.10	47.50	45.90	44.30	42.70	41.10	39.50	37.90	36.30	34.70	33.10
1,640	1,660	49.90	48.30	46.70	45.10	43.50	41.95	40.35	38.75	37.15	35.55	33.95
1,660	1,680	50.75	49.15	47.55	45.95	44.35	42.75	41.15	39.55	37.95	36.35	34.80
1,680	1,700	51.55	49.95	48.40	46.80	45.20	43.60	42.00	40.40	38.80	37.20	35.60
1,700	1,720	52.40	50.80	49.20	47.60	46.00	44.40	42.80	41.20	39.65	38.05	36.45
1,720	1,740	53.25	51.65	50.05	48.45	46.85	45.25	43.65	42.05	40.45	38.85	37.25
1,740	1,760	54.05	52.45	50.85	49.25	47.65	46.10	44.50	42.90	41.30	39.70	38.10
1,760	1,780	54.90	53.30	51.70	50.10	48.50	46.90	45.30	43.70	42.10	40.50	38.95
1,780	1,800	55.70	54.10	52.55	50.95	49.35	47.75	46.15	44.55	42.95	41.35	39.75
1,800	1,820	56.55	54.95	53.35	51.75	50.15	48.55	46.95	45.35	43.80	42.20	40.60
1,820	1,840	57.40	55.80	54.20	52.60	51.00	49.40	47.80	46.20	44.60	43.00	41.40
1,840	1,860	58.20	56.60	55.00	53.40	51.80	50.25	48.65	47.05	45.45	43.85	42.25
1,860	1,880	59.05	57.45	55.85	54.25	52.65	51.05	49.45	47.85	46.25	44.65	43.10
1,880	1,900	59.85	58.25	56.70	55.10	53.50	51.90	50.30	48.70	47.10	45.50	43.90
1,900	1,920	60.70	59.10	57.50	55.90	54.30	52.70	51.10	49.50	47.95	46.35	44.75
1,920	1,940	61.55	59.95	58.35	56.75	55.15	53.55	51.95	50.35	48.75	47.15	45.55
1,940	1,960	62.35	60.75	59.15	57.55	55.95	54.40	52.80	51.20	49.60	48.00	46.40
1,960	1,980	63.20	61.60	60.00	58.40	56.80	55.20	53.60	52.00	50.40	48.80	47.25
1,980	2,000	64.00	62.40	60.85	59.25	57.65	56.05	54.45	52.85	51.25	49.65	48.05
2,000	2,020	64.85	63.25	61.65	60.05	58.45	56.85	55.25	53.65	52.10	50.50	48.90
2,020	2,040	65.70	64.10	62.50	60.90	59.30	57.70	56.10	54.50	52.90	51.30	49.70
2,040	2,060	66.50	64.90	63.30	61.70	60.10	58.55	56.95	55.35	53.75	52.15	50.55
2,060	2,080	67.35	65.75	64.15	62.55	60.95	59.35	57.75	56.15	54.55	52.95	51.40
2,080	2,100	68.15	66.55	65.00	63.40	61.80	60.20	58.60	57.00	55.40	53.80	52.20
2,100	2,120	69.00	67.40	65.80	64.20	62.60	61.00	59.40	57.80	56.25	54.65	53.05
2,120	2,140	69.85	68.25	66.65	65.05	63.45	61.85	60.25	58.65	57.05	55.45	53.85
2,140	2,160	70.65	69.05	67.45	65.85	64.25	62.70	61.10	59.50	57.90	56.30	54.70
2,160	2,180	71.50	69.90	68.30	66.70	65.10	63.50	61.90	60.30	58.70	57.10	55.55
2,180	2,200	72.30	70.70	69.15	67.55	65.95	64.35	62.75	61.15	59.55	57.95	56.35
2,200	2,220	73.15	71.55	69.95	68.35	66.75	65.15	63.55	61.95	60.40	58.80	57.20
2,220	2,240	74.00	72.40	70.80	69.20	67.60	66.00	64.40	62.80	61.20	59.60	58.00
2,240	2,260	74.80	73.20	71.60	70.00	68.40	66.85	65.25	63.65	62.05	60.45	58.85
2,260	2,280	75.65	74.05	72.45	70.85	69.25	67.65	66.05	64.45	62.85	61.25	59.70
2,280	2,300	76.45	74.85	73.30	71.70	70.10	68.50	66.90	65.30	63.70	62.10	60.50
2,300	2,320	77.30	75.70	74.10	72.50	70.90	69.30	67.70	66.10	64.55	62.95	61.35
2,320	2,340	78.15	76.55	74.95	73.35	71.75	70.15	68.55	66.95	65.35	63.75	62.15
2,340	2,360	78.95	77.35	75.75	74.15	72.55	71.00	69.40	67.80	66.20	64.60	63.00
2,360	2,380	79.80	78.20	76.60	75.00	73.40	71.80	70.20	68.60	67.00	65.40	63.85
2,380	2,400	80.60	79.00	77.45	75.85	74.25	72.65	71.05	69.45	67.85	66.25	64.65
2,400	2,420	81.45	79.85	78.25	76.65	75.05	73.45	71.85	70.25	68.65	67.10	65.50
2,420	2,440	82.30	80.70	79.10	77.50	75.90	74.30	72.70	71.10	69.50	67.90	66.30
2,440	2,460	83.10	81.50	79.90	78.30	76.70	75.15	73.55	71.95	70.35	68.75	67.15
2,460	2,480	83.95	82.35	80.75	79.15	77.55	75.95	74.35	72.75	71.15	69.55	68.00
2,480	2,500	84.75	83.15	81.60	80.00	78.40	76.80	75.20	73.60	72.00	70.40	68.80
2,500	2,520	85.60	84.00	82.40	80.80	79.20	77.60	76.00	74.40	72.85	71.25	69.65
2,520	2,540	86.45	84.85	83.25	81.65	80.05	78.45	76.85	75.25	73.65	72.05	70.45
2,540	2,560	87.30	85.65	84.05	82.45	80.85	79.30	77.70	76.10	74.50	72.90	71.30
2,560	2,580	88.15	86.50	84.90	83.30	81.70	80.10	78.50	76.90	75.30	73.70	72.15
2,580	2,600	89.00	87.35	85.75	84.15	82.55	80.95	79.35	77.75	76.15	74.55	72.95
2,600	2,620	89.85	88.20	86.60	84.95	83.35	81.75	80.15	78.55	77.00	75.40	73.80
2,620	2,640	90.70	89.05	87.45	85.80	84.20	82.60	81.00	79.40	77.80	76.20	74.60
2,640	2,660	91.55	89.90	88.30	86.65	85.00	83.45	81.85	80.25	78.65	77.05	75.45
2,660	2,680	92.40	90.75	89.15	87.50	85.85	84.25	82.65	81.05	79.45	77.85	76.30
2,680	2,700	93.25	91.60	90.00	88.35	86.70	85.10	83.50	81.90	80.30	78.70	77.10
2,700	2,720	94.10	92.45	90.85	89.20	87.55	85.90	84.30	82.70	81.15	79.55	77.95
2,720	2,740	94.95	93.30	91.70	90.05	88.40	86.80	85.15	83.55	81.95	80.35	78.75
2,740	2,760	95.80	94.15	92.55	90.90	89.25	87.65	86.00	84.40	82.80	81.20	79.60
2,760	2,780	96.65	95.00	93.40	91.75	90.10	88.50	86.85	85.20	83.60	82.00	80.45
2,780	2,800	97.50	95.85	94.25	92.60	90.95	89.35	87.70	86.05	84.45	82.85	81.25
2,800	2,820	98.35	96.70	95.10	93.45	91.80	90.20	88.55	86.90	85.30	83.70	82.10
2,820	2,840	99.20	97.55	95.95	94.30	92.65	91.05	89.40	87.75	86.15	84.50	82.90
2,840	2,860	100.05	98.40	96.80	95.15	93.50	91.90	90.25	88.60	87.00	85.35	83.75
2,860	2,880	100.90	99.25	97.65	96.00	94.35	92.75	91.10	89.45	87.85	86.20	84.60
2,880	2,900	101.75	100.10	98.50	96.85	95.20	93.60	91.95	90.30	88.70	87.05	85.40
2,900	2,920	102.60	100.95	99.35	97.70	96.05	94.45	92.80	91.15	89.55	87.90	86.25

Method I  
 Table II  
 New York City  
 Resident Tax  
 MARRIED  
 BIWEEKLY  
 Payroll Period

\$2,920 & OVER

Use Method II, "Exact Calculation Method," on page 26 of this booklet.

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	\$209	\$0.00									
	209	220	0.15									
	220	230	0.35									
Table III	230	240	0.55									
	240	250	0.75									
	250	260	0.95	\$0.10								
	260	270	1.15	0.30								
	270	280	1.35	0.50								
	280	290	1.55	0.70								
New York City	290	300	1.80	0.90	\$0.05							
	300	320	2.10	1.25	0.40							
	320	340	2.50	1.65	0.80							
Resident Tax	340	360	2.90	2.05	1.20	\$0.35						
	360	380	3.30	2.45	1.60	0.75						
	380	400	3.70	2.85	2.00	1.15	\$0.30					
	400	420	4.15	3.30	2.45	1.55	0.70					
	420	440	4.55	3.70	2.85	2.00	1.15	\$0.25				
SINGLE	440	460	4.95	4.10	3.25	2.40	1.55	0.70				
	460	480	5.35	4.50	3.65	2.80	1.95	1.10	\$0.25			
	480	500	5.75	4.90	4.05	3.20	2.35	1.50	0.65			
	500	520	6.20	5.35	4.50	3.60	2.75	1.90	1.05	\$0.20		
	520	540	6.60	5.75	4.90	4.05	3.20	2.30	1.45	0.60		
	540	560	7.05	6.15	5.30	4.45	3.60	2.75	1.90	1.05	\$0.15	
	560	580	7.65	6.55	5.70	4.85	4.00	3.15	2.30	1.45	0.60	
SEMIMONTHLY	580	600	8.30	7.00	6.10	5.25	4.40	3.55	2.70	1.85	1.00	\$0.15
	600	620	8.95	7.60	6.55	5.65	4.80	3.95	3.10	2.25	1.40	0.55
Payroll Period	620	640	9.60	8.25	6.95	6.10	5.25	4.35	3.50	2.65	1.80	0.95
	640	660	10.25	8.90	7.55	6.50	5.65	4.80	3.95	3.10	2.20	1.35
	660	680	10.90	9.55	8.20	6.95	6.05	5.20	4.35	3.50	2.65	1.80
	680	700	11.55	10.20	8.85	7.50	6.45	5.60	4.75	3.90	3.05	2.20
	700	720	12.20	10.85	9.50	8.15	6.90	6.00	5.15	4.30	3.45	2.60
	720	740	12.85	11.50	10.15	8.80	7.45	6.40	5.55	4.70	3.85	3.00
	740	760	13.50	12.15	10.80	9.45	8.05	6.85	6.00	5.15	4.25	3.40
	760	780	14.15	12.80	11.45	10.10	8.70	7.40	6.40	5.55	4.70	3.85
	780	800	14.80	13.45	12.10	10.75	9.35	8.00	6.80	5.95	5.10	4.25
	800	820	15.45	14.10	12.75	11.40	10.00	8.65	7.35	6.35	5.50	4.65
	820	840	16.10	14.75	13.40	12.05	10.65	9.30	7.95	6.75	5.90	5.05
	840	860	16.85	15.40	14.05	12.70	11.30	9.95	8.60	7.30	6.30	5.45
	860	880	17.60	16.05	14.70	13.35	11.95	10.60	9.25	7.90	6.75	5.90
	880	900	18.40	16.75	15.35	14.00	12.60	11.25	9.90	8.55	7.25	6.30
	900	920	19.20	17.55	16.00	14.65	13.25	11.90	10.55	9.20	7.85	6.70
	920	940	20.00	18.35	16.70	15.30	13.90	12.55	11.20	9.85	8.50	7.20
	940	960	20.80	19.15	17.50	15.95	14.55	13.20	11.85	10.50	9.15	7.80
	960	980	21.55	19.90	18.25	16.65	15.20	13.85	12.50	11.15	9.80	8.45
	980	1,000	22.35	20.70	19.05	17.40	15.85	14.50	13.15	11.80	10.45	9.10
	1,000	1,020	23.15	21.50	19.85	18.20	16.55	15.15	13.80	12.45	11.10	9.75
	1,020	1,040	23.95	22.30	20.65	19.00	17.35	15.80	14.45	13.10	11.75	10.40
	1,040	1,060	24.75	23.10	21.45	19.80	18.15	16.50	15.10	13.75	12.40	11.05
	1,060	1,080	25.50	23.85	22.20	20.60	18.95	17.30	15.75	14.40	13.05	11.70
	1,080	1,100	26.30	24.65	23.00	21.35	19.70	18.10	16.45	15.05	13.70	12.35
	1,100	1,120	27.10	25.45	23.80	22.15	20.50	18.85	17.20	15.70	14.35	13.00
	1,120	1,140	27.90	26.25	24.60	22.95	21.30	19.65	18.00	16.35	15.00	13.65
	1,140	1,160	28.70	27.05	25.40	23.75	22.10	20.45	18.80	17.15	15.65	14.30
	1,160	1,180	29.45	27.80	26.15	24.55	22.90	21.25	19.60	17.95	16.30	14.95
	1,180	1,200	30.25	28.60	26.95	25.30	23.65	22.05	20.40	18.75	17.10	15.60
	1,200	1,220	31.05	29.40	27.75	26.10	24.45	22.80	21.15	19.50	17.90	16.25
	1,220	1,240	31.85	30.20	28.55	26.90	25.25	23.60	21.95	20.30	18.65	17.00
	1,240	1,260	32.65	31.00	29.35	27.70	26.05	24.40	22.75	21.10	19.45	17.80
	1,260	1,280	33.45	31.75	30.10	28.50	26.85	25.20	23.55	21.90	20.25	18.60
	1,280	1,300	34.30	32.55	30.90	29.25	27.60	26.00	24.35	22.70	21.05	19.40
	1,300	1,320	35.10	33.40	31.70	30.05	28.40	26.75	25.10	23.45	21.85	20.20
	1,320	1,340	35.95	34.20	32.50	30.85	29.20	27.55	25.90	24.25	22.60	20.95
	1,340	1,360	36.80	35.05	33.30	31.65	30.00	28.35	26.70	25.05	23.40	21.75
	1,360	1,380	37.60	35.90	34.15	32.45	30.80	29.15	27.50	25.85	24.20	22.55
	1,380	1,400	38.45	36.70	35.00	33.25	31.55	29.95	28.30	26.65	25.00	23.35
	1,400	1,420	39.25	37.55	35.80	34.10	32.35	30.70	29.05	27.40	25.80	24.15
	1,420	1,440	40.10	38.35	36.65	34.90	33.20	31.50	29.85	28.20	26.55	24.90
	1,440	1,460	40.95	39.20	37.45	35.75	34.00	32.30	30.65	29.00	27.35	25.70
	1,460	1,480	41.75	40.05	38.30	36.55	34.85	33.10	31.45	29.80	28.15	26.50
	1,480	1,500	42.60	40.85	39.15	37.40	35.65	33.95	32.25	30.60	28.95	27.30
	1,500	1,520	43.40	41.70	39.95	38.25	36.50	34.75	33.05	31.35	29.75	28.10
	1,520	1,540	44.25	42.50	40.80	39.05	37.35	35.60	33.85	32.15	30.50	28.85
	1,540	1,560	45.10	43.35	41.60	39.90	38.15	36.45	34.70	32.95	31.30	29.65
	1,560	1,580	45.90	44.20	42.45	40.70	39.00	37.25	35.55	33.80	32.10	30.45
	1,580	1,600	46.75	45.00	43.30	41.55	39.80	38.10	36.35	34.65	32.90	31.25
	1,600	1,620	47.55	45.85	44.10	42.40	40.65	38.90	37.20	35.45	33.75	32.05
	1,620	1,640	48.40	46.65	44.95	43.20	41.50	39.75	38.00	36.30	34.55	32.85
	1,640	1,660	49.25	47.50	45.75	44.05	42.30	40.60	38.85	37.10	35.40	33.65

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												
\$1,660	\$1,680	\$50.05	\$48.35	\$46.60	\$44.85	\$43.15	\$41.40	\$39.70	\$37.95	\$36.20	\$34.50	\$32.75
1,680	1,700	50.90	49.15	47.45	45.70	43.95	42.25	40.50	38.80	37.05	35.30	33.60
1,700	1,720	51.70	50.00	48.25	46.55	44.80	43.05	41.35	39.60	37.90	36.15	34.40
1,720	1,740	52.55	50.80	49.10	47.35	45.65	43.90	42.15	40.45	38.70	37.00	35.25
1,740	1,760	53.40	51.65	49.90	48.20	46.45	44.75	43.00	41.25	39.55	37.80	36.10
1,760	1,780	54.20	52.50	50.75	49.00	47.30	45.55	43.85	42.10	40.35	38.65	36.90
1,780	1,800	55.05	53.30	51.60	49.85	48.10	46.40	44.65	42.95	41.20	39.45	37.75
1,800	1,820	55.85	54.15	52.40	50.70	48.95	47.20	45.50	43.75	42.05	40.30	38.55
1,820	1,840	56.70	54.95	53.25	51.50	49.80	48.05	46.30	44.60	42.85	41.15	39.40
1,840	1,860	57.55	55.80	54.05	52.35	50.60	48.90	47.15	45.40	43.70	41.95	40.25
1,860	1,880	58.35	56.65	54.90	53.15	51.45	49.70	48.00	46.25	44.50	42.80	41.05
1,880	1,900	59.20	57.45	55.75	54.00	52.25	50.55	48.80	47.10	45.35	43.60	41.90
1,900	1,920	60.00	58.30	56.55	54.85	53.10	51.35	49.65	47.90	46.20	44.45	42.70
1,920	1,940	60.85	59.10	57.40	55.65	53.95	52.20	50.45	48.75	47.00	45.30	43.55
1,940	1,960	61.70	59.95	58.20	56.50	54.75	53.05	51.30	49.55	47.85	46.10	44.40
1,960	1,980	62.50	60.80	59.05	57.30	55.60	53.85	52.15	50.40	48.65	46.95	45.20
1,980	2,000	63.35	61.60	59.90	58.15	56.40	54.70	52.95	51.25	49.50	47.75	46.05
2,000	2,020	64.15	62.45	60.70	59.00	57.25	55.50	53.80	52.05	50.35	48.60	46.85
2,020	2,040	65.00	63.25	61.55	59.80	58.10	56.35	54.60	52.90	51.15	49.45	47.70
2,040	2,060	65.85	64.10	62.35	60.65	58.90	57.20	55.45	53.70	52.00	50.25	48.55
2,060	2,080	66.65	64.95	63.20	61.45	59.75	58.00	56.30	54.55	52.80	51.10	49.35
2,080	2,100	67.50	65.75	64.05	62.30	60.55	58.85	57.10	55.40	53.65	51.90	50.20
2,100	2,120	68.30	66.60	64.85	63.15	61.40	59.65	57.95	56.20	54.50	52.75	51.00
2,120	2,140	69.15	67.40	65.70	63.95	62.25	60.50	58.75	57.05	55.30	53.60	51.85
2,140	2,160	70.00	68.25	66.50	64.80	63.05	61.35	59.60	57.85	56.15	54.40	52.70
2,160	2,180	70.80	69.10	67.35	65.60	63.90	62.15	60.45	58.70	56.95	55.25	53.50
2,180	2,200	71.65	69.90	68.20	66.45	64.70	63.00	61.25	59.55	57.80	56.05	54.35
2,200	2,220	72.45	70.75	69.00	67.30	65.55	63.80	62.10	60.35	58.65	56.90	55.15
2,220	2,240	73.30	71.55	69.85	68.10	66.40	64.65	62.90	61.20	59.45	57.75	56.00
2,240	2,260	74.15	72.40	70.65	68.95	67.20	65.50	63.75	62.00	60.30	58.55	56.85
2,260	2,280	74.95	73.25	71.50	69.75	68.05	66.30	64.60	62.85	61.10	59.40	57.65
2,280	2,300	75.80	74.05	72.35	70.60	68.85	67.15	65.40	63.70	61.95	60.20	58.50
2,300	2,320	76.60	74.90	73.15	71.45	69.70	67.95	66.25	64.50	62.80	61.05	59.30
2,320	2,340	77.45	75.70	74.00	72.25	70.55	68.80	67.05	65.35	63.60	61.90	60.15
2,340	2,360	78.30	76.55	74.80	73.10	71.35	69.65	67.90	66.15	64.45	62.70	61.00
2,360	2,380	79.10	77.40	75.65	73.90	72.20	70.45	68.75	67.00	65.25	63.55	61.80
2,380	2,400	79.95	78.20	76.50	74.75	73.00	71.30	69.55	67.85	66.10	64.35	62.65
2,400	2,420	80.75	79.05	77.30	75.60	73.85	72.10	70.40	68.65	66.95	65.20	63.45
2,420	2,440	81.60	79.85	78.15	76.40	74.70	72.95	71.20	69.50	67.75	66.05	64.30
2,440	2,460	82.45	80.70	78.95	77.25	75.50	73.80	72.05	70.30	68.60	66.85	65.15
2,460	2,480	83.25	81.55	79.80	78.05	76.35	74.60	72.90	71.15	69.40	67.70	65.95
2,480	2,500	84.10	82.35	80.65	78.90	77.15	75.45	73.70	72.00	70.25	68.50	66.80
2,500	2,520	84.90	83.20	81.45	79.75	78.00	76.25	74.55	72.80	71.10	69.35	67.60
2,520	2,540	85.75	84.00	82.30	80.55	78.85	77.10	75.35	73.65	71.90	70.20	68.45
2,540	2,560	86.60	84.85	83.10	81.40	79.65	77.95	76.20	74.45	72.75	71.00	69.30
2,560	2,580	87.40	85.70	83.95	82.20	80.50	78.75	77.05	75.30	73.55	71.85	70.10
2,580	2,600	88.25	86.50	84.80	83.05	81.30	79.60	77.85	76.15	74.40	72.65	70.95
2,600	2,620	89.05	87.35	85.60	83.90	82.15	80.40	78.70	76.95	75.25	73.50	71.75
2,620	2,640	89.90	88.15	86.45	84.70	83.00	81.25	79.50	77.80	76.05	74.35	72.60
2,640	2,660	90.75	89.00	87.25	85.55	83.80	82.10	80.35	78.60	76.90	75.15	73.45
2,660	2,680	91.55	89.85	88.10	86.35	84.65	82.90	81.20	79.45	77.70	76.00	74.25
2,680	2,700	92.40	90.65	88.95	87.20	85.45	83.75	82.00	80.30	78.55	76.80	75.10
2,700	2,720	93.25	91.50	89.75	88.05	86.30	84.55	82.85	81.10	79.40	77.65	75.90
2,720	2,740	94.10	92.30	90.60	88.85	87.15	85.40	83.65	81.95	80.20	78.50	76.75
2,740	2,760	94.95	93.15	91.40	89.70	87.95	86.25	84.50	82.75	81.05	79.30	77.60
2,760	2,780	95.80	94.00	92.25	90.50	88.80	87.05	85.35	83.60	81.85	80.15	78.40
2,780	2,800	96.65	94.85	93.10	91.35	89.60	87.90	86.15	84.45	82.70	80.95	79.25
2,800	2,820	97.50	95.70	93.95	92.20	90.45	88.70	87.00	85.25	83.55	81.80	80.05
2,820	2,840	98.35	96.55	94.80	93.00	91.30	89.55	87.80	86.10	84.35	82.65	80.90
2,840	2,860	99.20	97.40	95.65	93.90	92.10	90.40	88.65	86.90	85.20	83.45	81.75
2,860	2,880	100.05	98.25	96.50	94.75	92.95	91.20	89.50	87.75	86.00	84.30	82.55
2,880	2,900	100.90	99.10	97.35	95.60	93.80	92.05	90.30	88.60	86.85	85.10	83.40
2,900	2,920	101.75	99.95	98.20	96.45	94.65	92.85	91.15	89.40	87.70	85.95	84.20
2,920	2,940	102.60	100.80	99.05	97.30	95.50	93.75	91.95	90.25	88.50	86.80	85.05
2,940	2,960	103.45	101.65	99.90	98.15	96.35	94.60	92.80	91.05	89.35	87.60	85.90
2,960	2,980	104.30	102.50	100.75	99.00	97.20	95.45	93.65	91.90	90.15	88.45	86.70
2,980	3,000	105.15	103.35	101.60	99.85	98.05	96.30	94.50	92.75	91.00	89.25	87.55
3,000	3,020	106.00	104.20	102.45	100.70	98.90	97.15	95.35	93.60	91.85	90.10	88.35
3,020	3,040	106.85	105.05	103.30	101.55	99.75	98.00	96.20	94.45	92.65	90.95	89.20
3,040	3,060	107.70	105.90	104.15	102.40	100.60	98.85	97.05	95.30	93.50	91.75	90.05
3,060	3,080	108.55	106.75	105.00	103.25	101.45	99.70	97.90	96.15	94.35	92.60	90.85
3,080	3,100	109.40	107.60	105.85	104.10	102.30	100.55	98.75	97.00	95.20	93.45	91.70
3,100	3,120	110.25	108.45	106.70	104.95	103.15	101.40	99.60	97.85	96.05	94.30	92.50
3,120	3,140	111.10	109.30	107.55	105.80	104.00	102.25	100.45	98.70	96.90	95.15	93.40
3,140	3,160	111.95	110.15	108.40	106.65	104.85	103.10	101.30	99.55	97.75	96.00	94.25

Method I

Table III

New York City

Resident Tax

SINGLE

SEMIMONTHLY

Payroll Period

\$3,160 & OVER

Use Method II, "Exact Calculation Method," on page 25 of this booklet.

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	\$210	\$0.00									
	210	220	0.00									
	220	230	0.00									
Table III	230	240	0.10									
	240	250	0.30									
	250	260	0.55									
	260	270	0.75									
	270	280	0.95	\$0.10								
	280	290	1.15	0.30								
New York City	290	300	1.35	0.50								
	300	320	1.65	0.80								
Resident Tax	320	340	2.05	1.20	\$0.35							
	340	360	2.50	1.60	0.75							
	360	380	2.90	2.05	1.20	\$0.30						
	380	400	3.30	2.45	1.60	0.75						
	400	420	3.70	2.85	2.00	1.15	\$0.30					
	420	440	4.10	3.25	2.40	1.55	0.70					
MARRIED	440	460	4.55	3.65	2.80	1.95	1.10	\$0.25				
	460	480	4.95	4.10	3.25	2.35	1.50	0.65				
	480	500	5.35	4.50	3.65	2.80	1.95	1.10	\$0.20			
	500	520	5.75	4.90	4.05	3.20	2.35	1.50	0.65			
	520	540	6.15	5.30	4.45	3.60	2.75	1.90	1.05	\$0.20		
	540	560	6.60	5.70	4.85	4.00	3.15	2.30	1.45	0.60		
SEMIMONTHLY	560	580	7.05	6.15	5.30	4.40	3.55	2.70	1.85	1.00	\$0.15	
	580	600	7.60	6.55	5.70	4.85	4.00	3.15	2.25	1.40	0.55	
Payroll Period	600	620	8.25	7.00	6.10	5.25	4.40	3.55	2.70	1.85	0.95	\$0.10
	620	640	8.90	7.55	6.50	5.65	4.80	3.95	3.10	2.25	1.40	0.55
	640	660	9.55	8.20	6.95	6.05	5.20	4.35	3.50	2.65	1.80	0.95
	660	680	10.20	8.85	7.50	6.45	5.60	4.75	3.90	3.05	2.20	1.35
	680	700	10.85	9.50	8.15	6.90	6.05	5.20	4.30	3.45	2.60	1.75
	700	720	11.50	10.15	8.80	7.45	6.45	5.60	4.75	3.90	3.00	2.15
	720	740	12.15	10.80	9.45	8.10	6.85	6.00	5.15	4.30	3.45	2.60
	740	760	12.80	11.45	10.10	8.75	7.40	6.40	5.55	4.70	3.85	3.00
	760	780	13.45	12.10	10.75	9.40	8.05	6.80	5.95	5.10	4.25	3.40
	780	800	14.10	12.75	11.40	10.05	8.70	7.35	6.35	5.50	4.65	3.80
	800	820	14.75	13.40	12.05	10.70	9.35	8.00	6.80	5.95	5.05	4.20
	820	840	15.40	14.05	12.70	11.35	10.00	8.65	7.30	6.35	5.50	4.65
	840	860	16.05	14.70	13.35	12.00	10.65	9.30	7.95	6.75	5.90	5.05
	860	880	16.80	15.35	14.00	12.65	11.30	9.95	8.60	7.30	6.30	5.45
	880	900	17.60	16.00	14.65	13.30	11.95	10.60	9.25	7.90	6.70	5.85
	900	920	18.35	16.75	15.30	13.95	12.60	11.25	9.90	8.55	7.25	6.25
	920	940	19.15	17.50	15.95	14.60	13.25	11.90	10.55	9.20	7.85	6.70
	940	960	19.95	18.30	16.65	15.25	13.90	12.55	11.20	9.85	8.50	7.20
	960	980	20.75	19.10	17.45	15.90	14.55	13.20	11.85	10.50	9.15	7.80
	980	1,000	21.55	19.90	18.25	16.60	15.20	13.85	12.50	11.15	9.80	8.45
	1,000	1,020	22.30	20.70	19.05	17.40	15.85	14.50	13.15	11.80	10.45	9.10
	1,020	1,040	23.10	21.45	19.80	18.15	16.55	15.15	13.80	12.45	11.10	9.75
	1,040	1,060	23.90	22.25	20.60	18.95	17.30	15.80	14.45	13.10	11.75	10.40
	1,060	1,080	24.70	23.05	21.40	19.75	18.10	16.45	15.10	13.75	12.40	11.05
	1,080	1,100	25.50	23.85	22.20	20.55	18.90	17.25	15.75	14.40	13.05	11.70
	1,100	1,120	26.25	24.65	23.00	21.35	19.70	18.05	16.40	15.05	13.70	12.35
	1,120	1,140	27.05	25.40	23.75	22.10	20.50	18.85	17.20	15.70	14.35	13.00
	1,140	1,160	27.85	26.20	24.55	22.90	21.25	19.60	18.00	16.35	15.00	13.65
	1,160	1,180	28.65	27.00	25.35	23.70	22.05	20.40	18.75	17.10	15.65	14.30
	1,180	1,200	29.45	27.80	26.15	24.50	22.85	21.20	19.55	17.90	16.25	14.95
	1,200	1,220	30.20	28.60	26.95	25.30	23.65	22.00	20.35	18.70	17.05	15.60
	1,220	1,240	31.00	29.35	27.70	26.05	24.45	22.80	21.15	19.50	17.85	16.20
	1,240	1,260	31.80	30.15	28.50	26.85	25.20	23.55	21.95	20.30	18.65	17.00
	1,260	1,280	32.60	30.95	29.30	27.65	26.00	24.35	22.70	21.05	19.45	17.80
	1,280	1,300	33.40	31.75	30.10	28.45	26.80	25.15	23.50	21.85	20.20	18.55
	1,300	1,320	34.25	32.55	30.90	29.25	27.60	25.95	24.30	22.65	21.00	19.35
	1,320	1,340	35.10	33.35	31.65	30.00	28.40	26.75	25.10	23.45	21.80	20.15
	1,340	1,360	35.90	34.20	32.45	30.80	29.15	27.50	25.90	24.25	22.60	20.95
	1,360	1,380	36.75	35.00	33.30	31.60	29.95	28.30	26.65	25.00	23.40	21.75
	1,380	1,400	37.55	35.85	34.10	32.40	30.75	29.10	27.45	25.80	24.15	22.50
	1,400	1,420	38.40	36.65	34.95	33.20	31.55	29.90	28.25	26.60	24.95	23.30
	1,420	1,440	39.25	37.50	35.75	34.05	32.35	30.70	29.05	27.40	25.75	24.10
	1,440	1,460	40.05	38.35	36.60	34.85	33.15	31.45	29.85	28.20	26.55	24.90
	1,460	1,480	40.90	39.15	37.45	35.70	33.95	32.25	30.60	28.95	27.35	25.70
	1,480	1,500	41.70	40.00	38.25	36.55	34.80	33.05	31.40	29.75	28.10	26.45
	1,500	1,520	42.55	40.80	39.10	37.35	35.65	33.90	32.20	30.55	28.90	27.25
	1,520	1,540	43.40	41.65	39.90	38.20	36.45	34.75	33.00	31.35	29.70	28.05
	1,540	1,560	44.20	42.50	40.75	39.00	37.30	35.55	33.85	32.15	30.50	28.85
	1,560	1,580	45.05	43.30	41.60	39.85	38.10	36.40	34.65	32.95	31.30	29.65
	1,580	1,600	45.85	44.15	42.40	40.70	38.95	37.20	35.50	33.75	32.05	30.40
	1,600	1,620	46.70	44.95	43.25	41.50	39.80	38.05	36.35	34.60	32.85	31.20
	1,620	1,640	47.55	45.80	44.05	42.35	40.60	38.90	37.15	35.45	33.70	32.00
	1,640	1,660	48.35	46.65	44.90	43.15	41.45	39.70	38.00	36.25	34.55	32.80

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												
<b>\$1,660</b>	<b>\$1,680</b>	\$49.20	\$47.45	\$45.75	\$44.00	\$42.25	\$40.55	\$38.80	\$37.10	\$35.35	\$33.65	\$31.95
<b>1,680</b>	<b>1,700</b>	50.00	48.30	46.55	44.85	43.10	41.35	39.65	37.90	36.20	34.45	32.75
<b>1,700</b>	<b>1,720</b>	50.85	49.10	47.40	45.65	43.95	42.20	40.50	38.75	37.00	35.30	33.55
<b>1,720</b>	<b>1,740</b>	51.70	49.95	48.20	46.50	44.75	43.05	41.30	39.60	37.85	36.10	34.40
<b>1,740</b>	<b>1,760</b>	52.50	50.80	49.05	47.30	45.60	43.85	42.15	40.40	38.70	36.95	35.20
<b>1,760</b>	<b>1,780</b>	53.35	51.60	49.90	48.15	46.40	44.70	42.95	41.25	39.50	37.80	36.05
<b>1,780</b>	<b>1,800</b>	54.15	52.45	50.70	49.00	47.25	45.50	43.80	42.05	40.35	38.60	36.90
<b>1,800</b>	<b>1,820</b>	55.00	53.25	51.55	49.80	48.10	46.35	44.65	42.90	41.15	39.45	37.70
<b>1,820</b>	<b>1,840</b>	55.85	54.10	52.35	50.65	48.90	47.20	45.45	43.75	42.00	40.25	38.55
<b>1,840</b>	<b>1,860</b>	56.65	54.95	53.20	51.45	49.75	48.00	46.30	44.55	42.85	41.10	39.35
<b>1,860</b>	<b>1,880</b>	57.50	55.75	54.05	52.30	50.55	48.85	47.10	45.40	43.65	41.95	40.20
<b>1,880</b>	<b>1,900</b>	58.30	56.60	54.85	53.15	51.40	49.65	47.95	46.20	44.50	42.75	41.05
<b>1,900</b>	<b>1,920</b>	59.15	57.40	55.70	53.95	52.25	50.50	48.80	47.05	45.30	43.60	41.85
<b>1,920</b>	<b>1,940</b>	60.00	58.25	56.50	54.80	53.05	51.35	49.60	47.90	46.15	44.40	42.70
<b>1,940</b>	<b>1,960</b>	60.80	59.10	57.35	55.60	53.90	52.15	50.45	48.70	47.00	45.25	43.50
<b>1,960</b>	<b>1,980</b>	61.65	59.90	58.20	56.45	54.70	53.00	51.25	49.55	47.80	46.10	44.35
<b>1,980</b>	<b>2,000</b>	62.45	60.75	59.00	57.30	55.55	53.80	52.10	50.35	48.65	46.90	45.20
<b>2,000</b>	<b>2,020</b>	63.30	61.55	59.85	58.10	56.40	54.65	52.95	51.20	49.45	47.75	46.00
<b>2,020</b>	<b>2,040</b>	64.15	62.40	60.65	58.95	57.20	55.50	53.75	52.05	50.30	48.55	46.85
<b>2,040</b>	<b>2,060</b>	64.95	63.25	61.50	59.75	58.05	56.30	54.60	52.85	51.15	49.40	47.65
<b>2,060</b>	<b>2,080</b>	65.80	64.05	62.35	60.60	58.85	57.15	55.40	53.70	51.95	50.25	48.50
<b>2,080</b>	<b>2,100</b>	66.60	64.90	63.15	61.45	59.70	57.95	56.25	54.50	52.80	51.05	49.35
<b>2,100</b>	<b>2,120</b>	67.45	65.70	64.00	62.25	60.55	58.80	57.10	55.35	53.60	51.90	50.15
<b>2,120</b>	<b>2,140</b>	68.30	66.55	64.80	63.10	61.35	59.65	57.90	56.20	54.45	52.70	51.00
<b>2,140</b>	<b>2,160</b>	69.10	67.40	65.65	63.90	62.20	60.45	58.75	57.00	55.30	53.55	51.80
<b>2,160</b>	<b>2,180</b>	69.95	68.20	66.50	64.75	63.00	61.30	59.55	57.85	56.10	54.40	52.65
<b>2,180</b>	<b>2,200</b>	70.75	69.05	67.30	65.60	63.85	62.10	60.40	58.65	56.95	55.20	53.50
<b>2,200</b>	<b>2,220</b>	71.60	69.85	68.15	66.40	64.70	62.95	61.25	59.50	57.75	56.05	54.30
<b>2,220</b>	<b>2,240</b>	72.45	70.70	68.95	67.25	65.50	63.80	62.05	60.35	58.60	56.85	55.15
<b>2,240</b>	<b>2,260</b>	73.25	71.55	69.80	68.05	66.35	64.60	62.90	61.15	59.45	57.70	55.95
<b>2,260</b>	<b>2,280</b>	74.10	72.35	70.65	68.90	67.15	65.45	63.70	62.00	60.25	58.55	56.80
<b>2,280</b>	<b>2,300</b>	74.90	73.20	71.45	69.75	68.00	66.25	64.55	62.80	61.10	59.35	57.65
<b>2,300</b>	<b>2,320</b>	75.75	74.00	72.30	70.55	68.85	67.10	65.40	63.65	61.90	60.20	58.45
<b>2,320</b>	<b>2,340</b>	76.60	74.85	73.10	71.40	69.65	67.95	66.20	64.50	62.75	61.00	59.30
<b>2,340</b>	<b>2,360</b>	77.40	75.70	73.95	72.20	70.50	68.75	67.05	65.30	63.60	61.85	60.10
<b>2,360</b>	<b>2,380</b>	78.25	76.50	74.80	73.05	71.30	69.60	67.85	66.15	64.40	62.70	60.95
<b>2,380</b>	<b>2,400</b>	79.05	77.35	75.60	73.90	72.15	70.40	68.70	66.95	65.25	63.50	61.80
<b>2,400</b>	<b>2,420</b>	79.90	78.15	76.45	74.70	73.00	71.25	69.55	67.80	66.05	64.35	62.60
<b>2,420</b>	<b>2,440</b>	80.75	79.00	77.25	75.55	73.80	72.10	70.35	68.65	66.90	65.15	63.45
<b>2,440</b>	<b>2,460</b>	81.55	79.85	78.10	76.35	74.65	72.90	71.20	69.45	67.75	66.00	64.25
<b>2,460</b>	<b>2,480</b>	82.40	80.65	78.95	77.20	75.45	73.75	72.00	70.30	68.55	66.85	65.10
<b>2,480</b>	<b>2,500</b>	83.20	81.50	79.75	78.05	76.30	74.55	72.85	71.10	69.40	67.65	65.95
<b>2,500</b>	<b>2,520</b>	84.05	82.30	80.60	78.85	77.15	75.40	73.70	71.95	70.20	68.50	66.75
<b>2,520</b>	<b>2,540</b>	84.90	83.15	81.40	79.70	77.95	76.25	74.50	72.80	71.05	69.30	67.60
<b>2,540</b>	<b>2,560</b>	85.70	84.00	82.25	80.50	78.80	77.05	75.35	73.60	71.90	70.15	68.40
<b>2,560</b>	<b>2,580</b>	86.55	84.80	83.10	81.35	79.60	77.90	76.15	74.45	72.70	71.00	69.25
<b>2,580</b>	<b>2,600</b>	87.35	85.65	83.90	82.20	80.45	78.70	77.00	75.25	73.55	71.80	70.10
<b>2,600</b>	<b>2,620</b>	88.20	86.45	84.75	83.00	81.30	79.55	77.85	76.10	74.35	72.65	70.90
<b>2,620</b>	<b>2,640</b>	89.05	87.30	85.55	83.85	82.10	80.40	78.65	76.95	75.20	73.45	71.75
<b>2,640</b>	<b>2,660</b>	89.85	88.15	86.40	84.65	82.95	81.20	79.50	77.75	76.05	74.30	72.55
<b>2,660</b>	<b>2,680</b>	90.70	88.95	87.25	85.50	83.75	82.05	80.30	78.60	76.85	75.15	73.40
<b>2,680</b>	<b>2,700</b>	91.50	89.80	88.05	86.35	84.60	82.85	81.15	79.40	77.70	75.95	74.25
<b>2,700</b>	<b>2,720</b>	92.35	90.60	88.90	87.15	85.45	83.70	82.00	80.25	78.50	76.80	75.05
<b>2,720</b>	<b>2,740</b>	93.20	91.45	89.70	88.00	86.25	84.55	82.80	81.10	79.35	77.60	75.90
<b>2,740</b>	<b>2,760</b>	94.05	92.30	90.55	88.80	87.10	85.35	83.65	81.90	80.20	78.45	76.70
<b>2,760</b>	<b>2,780</b>	94.90	93.10	91.40	89.65	87.90	86.20	84.45	82.75	81.00	79.30	77.55
<b>2,780</b>	<b>2,800</b>	95.75	94.00	92.20	90.50	88.75	87.00	85.30	83.55	81.85	80.10	78.40
<b>2,800</b>	<b>2,820</b>	96.60	94.85	93.05	91.30	89.60	87.85	86.15	84.40	82.65	80.95	79.20
<b>2,820</b>	<b>2,840</b>	97.45	95.70	93.90	92.15	90.40	88.70	86.95	85.25	83.50	81.75	80.05
<b>2,840</b>	<b>2,860</b>	98.30	96.55	94.75	92.95	91.25	89.50	87.80	86.05	84.35	82.60	80.85
<b>2,860</b>	<b>2,880</b>	99.15	97.40	95.60	93.85	92.05	90.35	88.60	86.90	85.15	83.45	81.70
<b>2,880</b>	<b>2,900</b>	100.00	98.25	96.45	94.70	92.90	91.15	89.45	87.70	86.00	84.25	82.55
<b>2,900</b>	<b>2,920</b>	100.85	99.10	97.30	95.55	93.75	92.00	90.30	88.55	86.80	85.10	83.35
<b>2,920</b>	<b>2,940</b>	101.70	99.95	98.15	96.40	94.60	92.85	91.10	89.40	87.65	85.90	84.20
<b>2,940</b>	<b>2,960</b>	102.55	100.80	99.00	97.25	95.45	93.70	91.95	90.20	88.50	86.75	85.00
<b>2,960</b>	<b>2,980</b>	103.40	101.65	99.85	98.10	96.30	94.55	92.75	91.05	89.30	87.60	85.85
<b>2,980</b>	<b>3,000</b>	104.25	102.50	100.70	98.95	97.15	95.40	93.65	91.85	90.15	88.40	86.70
<b>3,000</b>	<b>3,020</b>	105.10	103.35	101.55	99.80	98.00	96.25	94.50	92.70	90.95	89.25	87.50
<b>3,020</b>	<b>3,040</b>	105.95	104.20	102.40	100.65	98.85	97.10	95.35	93.55	91.80	90.05	88.35
<b>3,040</b>	<b>3,060</b>	106.80	105.05	103.25	101.50	99.70	97.95	96.20	94.40	92.65	90.90	89.15
<b>3,060</b>	<b>3,080</b>	107.65	105.90	104.10	102.35	100.55	98.80	97.05	95.25	93.50	91.75	90.00
<b>3,080</b>	<b>3,100</b>	108.50	106.75	104.95	103.20	101.40	99.65	97.90	96.10	94.35	92.55	90.85
<b>3,100</b>	<b>3,120</b>	109.35	107.60	105.80	104.05	102.25	100.50	98.75	96.95	95.20	93.40	91.65
<b>3,120</b>	<b>3,140</b>	110.20	108.45	106.65	104.90	103.10	101.35	99.60	97.80	96.05	94.25	92.50
<b>3,140</b>	<b>3,160</b>	111.05	109.30	107.50	105.75	103.95	102.20	100.45	98.65	96.90	95.10	93.35

Method I  
 Table III

New York City  
 Resident Tax

**MARRIED**

**SEMIMONTHLY**  
 Payroll Period

**\$3,160 & OVER** Use Method II, "Exact Calculation Method," on page 26 of this booklet.

	WAGES		EXEMPTIONS CLAIMED										10
	At	But	0	1	2	3	4	5	6	7	8	9	or more
	Least	Less Than	TAX TO BE WITHHELD										
Method I	\$0	\$418	\$0.00										
Table IV	418	440	0.25										
	440	460	0.70										
	460	480	1.10										
	480	500	1.50										
	500	520	1.90	\$0.20									
New York City Resident Tax	520	540	2.30	0.60									
	540	560	2.75	1.05									
	560	580	3.15	1.45									
	580	600	3.55	1.85	\$0.15								
	600	640	4.15	2.45	0.75								
	640	680	5.00	3.30	1.55								
	680	720	5.80	4.10	2.40	\$0.70							
	720	760	6.65	4.90	3.20	1.50							
	760	800	7.45	5.75	4.05	2.30	\$0.60						
	800	840	8.25	6.55	4.85	3.15	1.45						
	840	880	9.10	7.40	5.65	3.95	2.25	\$0.55					
	SINGLE MONTHLY Payroll Period	880	920	9.90	8.20	6.50	4.80	3.10	1.35				
920		960	10.75	9.00	7.30	5.60	3.90	2.20	\$0.50				
960		1,000	11.55	9.85	8.15	6.40	4.70	3.00	1.30				
1,000		1,040	12.35	10.65	8.95	7.25	5.55	3.85	2.10	\$0.40			
1,040		1,080	13.20	11.50	9.75	8.05	6.35	4.65	2.95	1.25			
1,080		1,120	14.15	12.30	10.60	8.90	7.20	5.45	3.75	2.05	\$0.35		
1,120		1,160	15.25	13.10	11.40	9.70	8.00	6.30	4.60	2.85	1.15		
1,160		1,200	16.60	14.05	12.25	10.50	8.80	7.10	5.40	3.70	2.00	\$0.25	
1,200		1,240	17.90	15.15	13.05	11.35	9.65	7.95	6.20	4.50	2.80	1.10	
1,240		1,280	19.20	16.45	13.95	12.15	10.45	8.75	7.05	5.35	3.60	1.90	\$0.20
1,280		1,320	20.50	17.75	15.05	13.00	11.30	9.55	7.85	6.15	4.45	2.75	1.05
1,320		1,360	21.80	19.05	16.35	13.85	12.10	10.40	8.70	6.95	5.25	3.55	1.85
1,360	1,400	23.10	20.35	17.65	14.95	12.90	11.20	9.50	7.80	6.10	4.35	2.65	
1,400	1,440	24.40	21.65	18.95	16.25	13.75	12.05	10.30	8.60	6.90	5.20	3.50	
1,440	1,480	25.70	22.95	20.25	17.55	14.90	12.85	11.15	9.45	7.70	6.00	4.30	
1,480	1,520	27.00	24.25	21.55	18.85	16.15	13.65	11.95	10.25	8.55	6.85	5.15	
1,520	1,560	28.30	25.55	22.85	20.15	17.45	14.80	12.80	11.05	9.35	7.65	5.95	
1,560	1,600	29.60	26.85	24.15	21.45	18.75	16.05	13.60	11.90	10.20	8.45	6.75	
1,600	1,640	30.90	28.15	25.45	22.75	20.05	17.35	14.70	12.70	11.00	9.30	7.60	
1,640	1,680	32.20	29.45	26.75	24.05	21.35	18.65	15.95	13.55	11.80	10.10	8.40	
1,680	1,720	33.65	30.75	28.05	25.35	22.65	19.95	17.25	14.60	12.65	10.95	9.25	
1,720	1,760	35.25	32.05	29.35	26.65	23.95	21.25	18.55	15.80	13.45	11.75	10.05	
1,760	1,800	36.80	33.50	30.65	27.95	25.25	22.55	19.85	17.10	14.50	12.55	10.85	
1,800	1,840	38.40	35.10	31.95	29.25	26.55	23.85	21.15	18.40	15.70	13.40	11.70	
1,840	1,880	39.95	36.70	33.40	30.55	27.85	25.15	22.45	19.70	17.00	14.40	12.50	
1,880	1,920	41.55	38.25	34.95	31.85	29.15	26.45	23.75	21.00	18.30	15.60	13.35	
1,920	1,960	43.15	39.85	36.55	33.25	30.45	27.75	25.05	22.30	19.60	16.90	14.30	
1,960	2,000	44.70	41.40	38.15	34.85	31.75	29.05	26.35	23.60	20.90	18.20	15.50	
2,000	2,040	46.30	43.00	39.70	36.40	33.10	30.35	27.65	24.90	22.20	19.50	16.80	
2,040	2,080	47.85	44.60	41.30	38.00	34.70	31.65	28.95	26.20	23.50	20.80	18.10	
2,080	2,120	49.45	46.15	42.85	39.60	36.30	33.00	30.25	27.50	24.80	22.10	19.40	
2,120	2,160	51.05	47.75	44.45	41.15	37.85	34.55	31.55	28.80	26.10	23.40	20.70	
2,160	2,200	52.60	49.30	46.05	42.75	39.45	36.15	32.85	30.10	27.40	24.70	22.00	
2,200	2,240	54.20	50.90	47.60	44.30	41.00	37.75	34.45	31.40	28.70	26.00	23.30	
2,240	2,280	55.75	52.50	49.20	45.90	42.60	39.30	36.00	32.75	30.00	27.30	24.60	
2,280	2,320	57.35	54.05	50.75	47.50	44.20	40.90	37.60	34.30	31.30	28.60	25.90	
2,320	2,360	58.95	55.65	52.35	49.05	45.75	42.45	39.20	35.90	32.60	29.90	27.20	
2,360	2,400	60.50	57.20	53.95	50.65	47.35	44.05	40.75	37.45	34.20	31.20	28.50	
2,400	2,440	62.10	58.80	55.50	52.20	48.90	45.65	42.35	39.05	35.75	32.45	29.80	
2,440	2,480	63.65	60.40	57.10	53.80	50.50	47.20	43.90	40.65	37.35	34.05	31.10	
2,480	2,520	65.25	61.95	58.65	55.40	52.10	48.80	45.50	42.20	38.90	35.65	32.35	
2,520	2,560	66.90	63.55	60.25	56.95	53.65	50.35	47.10	43.80	40.50	37.20	33.90	
2,560	2,600	68.55	65.10	61.85	58.55	55.25	51.95	48.65	45.35	42.10	38.80	35.50	
2,600	2,640	70.25	66.75	63.40	60.10	56.80	53.55	50.25	46.95	43.65	40.35	37.05	
2,640	2,680	71.90	68.45	65.00	61.70	58.40	55.10	51.80	48.55	45.25	41.95	38.65	
2,680	2,720	73.55	70.10	66.65	63.30	60.00	56.70	53.40	50.10	46.80	43.55	40.25	
2,720	2,760	75.20	71.75	68.30	64.85	61.55	58.25	55.00	51.70	48.40	45.10	41.80	
2,760	2,800	76.85	73.40	69.95	66.50	63.15	59.85	56.55	53.25	50.00	46.70	43.40	
2,800	2,840	78.55	75.05	71.60	68.15	64.70	61.45	58.15	54.85	51.55	48.25	44.95	
2,840	2,880	80.20	76.75	73.25	69.80	66.35	63.00	59.70	56.45	53.15	49.85	46.55	
2,880	2,920	81.85	78.40	74.95	71.50	68.00	64.60	61.30	58.00	54.70	51.45	48.15	
2,920	2,960	83.50	80.05	76.60	73.15	69.70	66.20	62.90	59.60	56.30	53.00	49.70	
2,960	3,000	85.15	81.70	78.25	74.80	71.35	67.90	64.45	61.15	57.90	54.60	51.30	
3,000	3,040	86.85	83.35	79.90	76.45	73.00	69.55	66.10	62.75	59.45	56.15	52.85	
3,040	3,080	88.50	85.05	81.55	78.10	74.65	71.20	67.75	64.35	61.05	57.75	54.45	
3,080	3,120	90.15	86.70	83.25	79.80	76.30	72.85	69.40	65.95	62.60	59.35	56.05	
3,120	3,160	91.80	88.35	84.90	81.45	78.00	74.50	71.05	67.60	64.20	60.90	57.60	
3,160	3,200	93.45	90.00	86.55	83.10	79.65	76.20	72.70	69.25	65.80	62.50	59.20	
3,200	3,240	95.15	91.65	88.20	84.75	81.30	77.85	74.40	70.90	67.45	64.05	60.75	
3,240	3,280	96.80	93.35	89.85	86.40	82.95	79.50	76.05	72.60	69.10	65.65	62.35	
3,280	3,320	98.45	95.00	91.55	88.10	84.60	81.15	77.70	74.25	70.80	67.35	63.95	

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
		<b>TAX TO BE WITHHELD</b>										
<b>\$3,320</b>	<b>\$3,360</b>	\$100.10	\$96.65	\$93.20	\$89.75	\$86.30	\$82.80	\$79.35	\$75.90	\$72.45	\$69.00	\$65.55
<b>3,360</b>	<b>3,400</b>	101.75	98.30	94.85	91.40	87.95	84.50	81.00	77.55	74.10	70.65	67.20
<b>3,400</b>	<b>3,440</b>	103.45	99.95	96.50	93.05	89.60	86.15	82.70	79.25	75.75	72.30	68.85
<b>3,440</b>	<b>3,480</b>	105.10	101.65	98.15	94.70	91.25	87.80	84.35	80.90	77.40	73.95	70.50
<b>3,480</b>	<b>3,520</b>	106.75	103.30	99.85	96.40	92.90	89.45	86.00	82.55	79.10	75.65	72.15
<b>3,520</b>	<b>3,560</b>	108.40	104.95	101.50	98.05	94.60	91.10	87.65	84.20	80.75	77.30	73.85
<b>3,560</b>	<b>3,600</b>	110.05	106.60	103.15	99.70	96.25	92.80	89.30	85.85	82.40	78.95	75.50
<b>3,600</b>	<b>3,640</b>	111.75	108.25	104.80	101.35	97.90	94.45	91.00	87.50	84.05	80.60	77.15
<b>3,640</b>	<b>3,680</b>	113.40	109.95	106.45	103.00	99.55	96.10	92.65	89.20	85.70	82.25	78.80
<b>3,680</b>	<b>3,720</b>	115.05	111.60	108.15	104.70	101.20	97.75	94.30	90.85	87.40	83.95	80.45
<b>3,720</b>	<b>3,760</b>	116.70	113.25	109.80	106.35	102.90	99.40	95.95	92.50	89.05	85.60	82.15
<b>3,760</b>	<b>3,800</b>	118.35	114.90	111.45	108.00	104.55	101.10	97.60	94.15	90.70	87.25	83.80
<b>3,800</b>	<b>3,840</b>	120.05	116.55	113.10	109.65	106.20	102.75	99.30	95.80	92.35	88.90	85.45
<b>3,840</b>	<b>3,880</b>	121.70	118.25	114.75	111.30	107.85	104.40	100.95	97.50	94.00	90.55	87.10
<b>3,880</b>	<b>3,920</b>	123.35	119.90	116.45	113.00	109.50	106.05	102.60	99.15	95.70	92.25	88.75
<b>3,920</b>	<b>3,960</b>	125.00	121.55	118.10	114.65	111.20	107.70	104.25	100.80	97.35	93.90	90.45
<b>3,960</b>	<b>4,000</b>	126.65	123.20	119.75	116.30	112.85	109.40	105.90	102.45	99.00	95.55	92.10
<b>4,000</b>	<b>4,040</b>	128.35	124.85	121.40	117.95	114.50	111.05	107.60	104.10	100.65	97.20	93.75
<b>4,040</b>	<b>4,080</b>	130.00	126.55	123.05	119.60	116.15	112.70	109.25	105.80	102.30	98.85	95.40
<b>4,080</b>	<b>4,120</b>	131.65	128.20	124.75	121.30	117.80	114.35	110.90	107.45	104.00	100.55	97.05
<b>4,120</b>	<b>4,160</b>	133.30	129.85	126.40	122.95	119.50	116.00	112.55	109.10	105.65	102.20	98.75
<b>4,160</b>	<b>4,200</b>	134.95	131.50	128.05	124.60	121.15	117.70	114.20	110.75	107.30	103.85	100.40
<b>4,200</b>	<b>4,240</b>	136.65	133.15	129.70	126.25	122.80	119.35	115.90	112.40	108.95	105.50	102.05
<b>4,240</b>	<b>4,280</b>	138.30	134.85	131.35	127.90	124.45	121.00	117.55	114.10	110.60	107.15	103.70
<b>4,280</b>	<b>4,320</b>	139.95	136.50	133.05	129.60	126.15	122.65	119.20	115.75	112.30	108.85	105.35
<b>4,320</b>	<b>4,360</b>	141.60	138.15	134.70	131.25	127.80	124.30	120.85	117.40	113.95	110.50	107.05
<b>4,360</b>	<b>4,400</b>	143.25	139.80	136.35	132.90	129.45	126.00	122.50	119.05	115.60	112.15	108.70
<b>4,400</b>	<b>4,440</b>	144.95	141.45	138.00	134.55	131.10	127.65	124.20	120.70	117.25	113.80	110.35
<b>4,440</b>	<b>4,480</b>	146.60	143.15	139.65	136.20	132.75	129.30	125.85	122.40	118.90	115.45	112.00
<b>4,480</b>	<b>4,520</b>	148.25	144.80	141.35	137.90	134.40	130.95	127.50	124.05	120.60	117.15	113.65
<b>4,520</b>	<b>4,560</b>	149.90	146.45	143.00	139.55	136.10	132.60	129.15	125.70	122.25	118.80	115.35
<b>4,560</b>	<b>4,600</b>	151.55	148.10	144.65	141.20	137.75	134.30	130.80	127.35	123.90	120.45	117.00
<b>4,600</b>	<b>4,640</b>	153.25	149.75	146.30	142.85	139.40	135.95	132.50	129.00	125.55	122.10	118.65
<b>4,640</b>	<b>4,680</b>	154.90	151.45	147.95	144.50	141.05	137.60	134.15	130.70	127.20	123.75	120.30
<b>4,680</b>	<b>4,720</b>	156.55	153.10	149.65	146.20	142.70	139.25	135.80	132.35	128.90	125.45	121.95
<b>4,720</b>	<b>4,760</b>	158.20	154.75	151.30	147.85	144.40	140.90	137.45	134.00	130.55	127.10	123.65
<b>4,760</b>	<b>4,800</b>	159.85	156.40	152.95	149.50	146.05	142.60	139.10	135.65	132.20	128.75	125.30
<b>4,800</b>	<b>4,840</b>	161.55	158.05	154.60	151.15	147.70	144.25	140.80	137.30	133.85	130.40	126.95
<b>4,840</b>	<b>4,880</b>	163.20	159.75	156.25	152.80	149.35	145.90	142.45	139.00	135.55	132.10	128.60
<b>4,880</b>	<b>4,920</b>	164.85	161.40	157.95	154.50	151.00	147.55	144.10	140.65	137.20	133.75	130.25
<b>4,920</b>	<b>4,960</b>	166.50	163.05	159.60	156.15	152.70	149.20	145.75	142.30	138.85	135.40	131.95
<b>4,960</b>	<b>5,000</b>	168.15	164.70	161.25	157.80	154.35	150.90	147.40	143.95	140.50	137.05	133.60
<b>5,000</b>	<b>5,040</b>	169.85	166.35	162.90	159.45	156.00	152.55	149.10	145.60	142.15	138.70	135.25
<b>5,040</b>	<b>5,080</b>	171.50	168.05	164.55	161.10	157.65	154.20	150.75	147.30	143.80	140.35	136.90
<b>5,080</b>	<b>5,120</b>	173.15	169.70	166.25	162.80	159.30	155.85	152.40	148.95	145.50	142.05	138.55
<b>5,120</b>	<b>5,160</b>	174.80	171.35	167.90	164.45	161.00	157.50	154.05	150.60	147.15	143.70	140.25
<b>5,160</b>	<b>5,200</b>	176.45	173.00	169.55	166.10	162.65	159.20	155.70	152.25	148.80	145.35	141.90
<b>5,200</b>	<b>5,240</b>	178.15	174.65	171.20	167.75	164.30	160.85	157.40	153.90	150.45	147.00	143.55
<b>5,240</b>	<b>5,280</b>	179.80	176.35	172.85	169.40	165.95	162.50	159.05	155.60	152.10	148.65	145.20
<b>5,280</b>	<b>5,320</b>	181.45	178.00	174.55	171.10	167.60	164.15	160.70	157.25	153.80	150.35	146.85
<b>5,320</b>	<b>5,360</b>	183.10	179.65	176.20	172.75	169.30	165.80	162.35	158.90	155.45	152.00	148.55
<b>5,360</b>	<b>5,400</b>	184.75	181.30	177.85	174.40	170.95	167.50	164.00	160.55	157.10	153.65	150.20
<b>5,400</b>	<b>5,440</b>	186.50	182.95	179.50	176.05	172.60	169.15	165.70	162.20	158.75	155.30	151.85
<b>5,440</b>	<b>5,480</b>	188.20	184.65	181.15	177.70	174.25	170.80	167.35	163.90	160.40	156.95	153.50
<b>5,480</b>	<b>5,520</b>	189.90	186.35	182.85	179.40	175.90	172.45	169.00	165.55	162.10	158.65	155.15
<b>5,520</b>	<b>5,560</b>	191.60	188.05	184.55	181.05	177.60	174.10	170.65	167.20	163.75	160.30	156.85
<b>5,560</b>	<b>5,600</b>	193.30	189.75	186.15	182.70	179.25	175.80	172.30	168.85	165.40	161.95	158.50
<b>5,600</b>	<b>5,640</b>	195.00	191.45	187.90	184.35	180.90	177.45	174.00	170.50	167.05	163.60	160.15
<b>5,640</b>	<b>5,680</b>	196.70	193.15	189.60	186.05	182.55	179.10	175.65	172.20	168.70	165.25	161.80
<b>5,680</b>	<b>5,720</b>	198.40	194.85	191.30	187.75	184.20	180.75	177.30	173.85	170.40	166.95	163.45
<b>5,720</b>	<b>5,760</b>	200.10	196.55	193.00	189.45	185.90	182.40	178.95	175.50	172.05	168.60	165.15
<b>5,760</b>	<b>5,800</b>	201.80	198.25	194.70	191.15	187.60	184.10	180.60	177.15	173.70	170.25	166.80
<b>5,800</b>	<b>5,840</b>	203.50	199.95	196.40	192.85	189.30	185.75	182.30	178.80	175.35	171.90	168.45
<b>5,840</b>	<b>5,880</b>	205.20	201.65	198.10	194.55	191.00	187.45	183.95	180.50	177.00	173.55	170.10
<b>5,880</b>	<b>5,920</b>	206.90	203.35	199.80	196.25	192.70	189.15	185.60	182.15	178.70	175.25	171.75
<b>5,920</b>	<b>5,960</b>	208.60	205.05	201.50	197.95	194.40	190.85	187.35	183.80	180.35	176.90	173.45
<b>5,960</b>	<b>6,000</b>	210.30	206.75	203.20	199.65	196.10	192.55	189.05	185.55	182.05	178.55	175.10
<b>6,000</b>	<b>6,040</b>	212.00	208.45	204.90	201.35	197.80	194.25	190.75	187.20	183.65	180.20	176.75
<b>6,040</b>	<b>6,080</b>	213.70	210.15	206.60	203.05	199.50	195.95	192.45	188.90	185.35	181.85	178.40
<b>6,080</b>	<b>6,120</b>	215.40	211.85	208.30	204.75	201.20	197.65	194.15	190.60	187.05	183.55	180.05
<b>6,120</b>	<b>6,160</b>	217.10	213.55	210.00	206.45	202.90	199.35	195.85	192.30	188.75	185.20	181.75
<b>6,160</b>	<b>6,200</b>	218.80	215.25	211.70	208.15	204.60	201.05	197.55	194.00	190.45	186.90	183.40
<b>6,200</b>	<b>6,240</b> </											

	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	\$420	\$0.00										
	420	440	0.00										
	440	460	0.00										
Table IV	460	480	0.25										
	480	500	0.65										
	500	520	1.05										
	520	540	1.45										
	540	560	1.90	\$0.15									
	560	580	2.30	0.60									
New York City	580	600	2.70	1.00									
	600	640	3.30	1.60									
Resident Tax	640	680	4.15	2.45	\$0.70								
	680	720	4.95	3.25	1.55								
	720	760	5.75	4.05	2.35	\$0.65							
	760	800	6.60	4.90	3.20	1.45							
	800	840	7.40	5.70	4.00	2.30	\$0.60						
	840	880	8.25	6.55	4.80	3.10	1.40						
MARRIED	880	920	9.05	7.35	5.65	3.95	2.20	\$0.50					
	920	960	9.85	8.15	6.45	4.75	3.05	1.35					
	960	1,000	10.70	9.00	7.30	5.55	3.85	2.15	\$0.45				
	1,000	1,040	11.50	9.80	8.10	6.40	4.70	2.95	1.25				
	1,040	1,080	12.35	10.65	8.90	7.20	5.50	3.80	2.10	\$0.40			
MONTHLY	1,080	1,120	13.15	11.45	9.75	8.05	6.30	4.60	2.90	1.20			
Payroll Period	1,120	1,160	14.10	12.25	10.55	8.85	7.15	5.45	3.70	2.00	\$0.30		
	1,160	1,200	15.20	13.10	11.40	9.65	7.95	6.25	4.55	2.85	1.15		
	1,200	1,240	16.55	14.00	12.20	10.50	8.80	7.05	5.35	3.65	1.95	\$0.25	
	1,240	1,280	17.85	15.10	13.00	11.30	9.60	7.90	6.20	4.50	2.75	1.05	
	1,280	1,320	19.15	16.40	13.90	12.15	10.40	8.70	7.00	5.30	3.60	1.90	\$0.15
	1,320	1,360	20.45	17.70	15.00	12.95	11.25	9.55	7.80	6.10	4.40	2.70	1.00
	1,360	1,400	21.75	19.00	16.30	13.80	12.05	10.35	8.65	6.95	5.25	3.50	1.80
	1,400	1,440	23.05	20.30	17.60	14.95	12.90	11.15	9.45	7.75	6.05	4.35	2.65
	1,440	1,480	24.35	21.60	18.90	16.20	13.70	12.00	10.30	8.60	6.85	5.15	3.45
	1,480	1,520	25.65	22.90	20.20	17.50	14.85	12.80	11.10	9.40	7.70	6.00	4.25
	1,520	1,560	26.95	24.20	21.50	18.80	16.10	13.65	11.90	10.20	8.50	6.80	5.10
	1,560	1,600	28.25	25.50	22.80	20.10	17.40	14.75	12.75	11.05	9.35	7.60	5.90
	1,600	1,640	29.55	26.80	24.10	21.40	18.70	16.00	13.55	11.85	10.15	8.45	6.75
	1,640	1,680	30.85	28.10	25.40	22.70	20.00	17.30	14.65	12.70	10.95	9.25	7.55
	1,680	1,720	32.15	29.40	26.70	24.00	21.30	18.60	15.90	13.50	11.80	10.10	8.35
	1,720	1,760	33.60	30.70	28.00	25.30	22.60	19.90	17.20	14.55	12.60	10.90	9.20
	1,760	1,800	35.15	32.00	29.30	26.60	23.90	21.20	18.50	15.75	13.45	11.70	10.00
	1,800	1,840	36.75	33.45	30.60	27.90	25.20	22.50	19.80	17.05	14.45	12.55	10.85
	1,840	1,880	38.30	35.05	31.90	29.20	26.50	23.80	21.10	18.35	15.65	13.35	11.65
	1,880	1,920	39.90	36.60	33.30	30.50	27.80	25.10	22.40	19.65	16.95	14.35	12.45
	1,920	1,960	41.50	38.20	34.90	31.80	29.10	26.40	23.70	20.95	18.25	15.55	13.30
	1,960	2,000	43.05	39.75	36.50	33.20	30.40	27.70	25.00	22.25	19.55	16.85	14.25
	2,000	2,040	44.65	41.35	38.05	34.75	31.70	29.00	26.30	23.55	20.85	18.15	15.45
	2,040	2,080	46.20	42.95	39.65	36.35	33.05	30.30	27.60	24.85	22.15	19.45	16.75
	2,080	2,120	47.80	44.50	41.20	37.95	34.65	31.60	28.90	26.15	23.45	20.75	18.05
	2,120	2,160	49.40	46.10	42.80	39.50	36.20	32.95	30.20	27.45	24.75	22.05	19.35
	2,160	2,200	50.95	47.65	44.40	41.10	37.80	34.50	31.50	28.75	26.05	23.35	20.65
	2,200	2,240	52.55	49.25	45.95	42.65	39.40	36.10	32.80	30.05	27.35	24.65	21.95
	2,240	2,280	54.10	50.85	47.55	44.25	40.95	37.65	34.35	31.35	28.65	25.95	23.25
	2,280	2,320	55.70	52.40	49.10	45.85	42.55	39.25	35.95	32.65	29.95	27.25	24.55
	2,320	2,360	57.30	54.00	50.70	47.40	44.10	40.85	37.55	34.25	31.25	28.55	25.85
	2,360	2,400	58.85	55.55	52.30	49.00	45.70	42.40	39.10	35.80	32.55	29.85	27.15
	2,400	2,440	60.45	57.15	53.85	50.55	47.30	44.00	40.70	37.40	34.10	31.15	28.45
	2,440	2,480	62.00	58.75	55.45	52.15	48.85	45.55	42.25	39.00	35.70	32.40	29.75
	2,480	2,520	63.60	60.30	57.00	53.75	50.45	47.15	43.85	40.55	37.25	34.00	31.05
	2,520	2,560	65.20	61.90	58.60	55.30	52.00	48.75	45.45	42.15	38.85	35.55	32.35
	2,560	2,600	66.85	63.45	60.20	56.90	53.60	50.30	47.00	43.70	40.45	37.15	33.85
	2,600	2,640	68.50	65.05	61.75	58.45	55.20	51.90	48.60	45.30	42.00	38.70	35.45
	2,640	2,680	70.15	66.70	63.35	60.05	56.75	53.45	50.15	46.90	43.60	40.30	37.00
	2,680	2,720	71.80	68.35	64.90	61.65	58.35	55.05	51.75	48.45	45.15	41.90	38.60
	2,720	2,760	73.50	70.00	66.55	63.20	59.90	56.65	53.35	50.05	46.75	43.45	40.15
	2,760	2,800	75.15	71.70	68.20	64.80	61.50	58.20	54.90	51.60	48.35	45.05	41.75
	2,800	2,840	76.80	73.35	69.90	66.45	63.10	59.80	56.50	53.20	49.90	46.60	43.35
	2,840	2,880	78.45	75.00	71.55	68.10	64.65	61.35	58.05	54.80	51.50	48.20	44.90
	2,880	2,920	80.10	76.65	73.20	69.75	66.30	62.95	59.65	56.35	53.05	49.80	46.50
	2,920	2,960	81.80	78.30	74.85	71.40	67.95	64.55	61.25	57.95	54.65	51.35	48.05
	2,960	3,000	83.45	80.00	76.50	73.05	69.60	66.15	62.80	59.50	56.25	52.95	49.65
	3,000	3,040	85.10	81.65	78.20	74.75	71.25	67.80	64.40	61.10	57.80	54.50	51.25
	3,040	3,080	86.75	83.30	79.85	76.40	72.95	69.45	66.00	62.70	59.40	56.10	52.80
	3,080	3,120	88.40	84.95	81.50	78.05	74.60	71.15	67.65	64.25	60.95	57.70	54.40
	3,120	3,160	90.10	86.60	83.15	79.70	76.25	72.80	69.35	65.85	62.55	59.25	55.95
	3,160	3,200	91.75	88.30	84.80	81.35	77.90	74.45	71.00	67.55	64.15	60.85	57.55
	3,200	3,240	93.40	89.95	86.50	83.05	79.55	76.10	72.65	69.20	65.75	62.40	59.15
	3,240	3,280	95.05	91.60	88.15	84.70	81.25	77.75	74.30	70.85	67.40	64.00	60.70
	3,280	3,320	96.70	93.25	89.80	86.35	82.90	79.45	75.95	72.50	69.05	65.60	62.30

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												
\$3,320	\$3,360	\$98.40	\$94.90	\$91.45	\$88.00	\$84.55	\$81.10	\$77.65	\$74.15	\$70.70	\$67.25	\$63.85
3,360	3,400	100.05	96.60	93.10	89.65	86.20	82.75	79.30	75.85	72.35	68.90	65.45
3,400	3,440	101.70	98.25	94.80	91.35	87.85	84.40	80.95	77.50	74.05	70.60	67.10
3,440	3,480	103.35	99.90	96.45	93.00	89.55	86.05	82.60	79.15	75.70	72.25	68.80
3,480	3,520	105.00	101.55	98.10	94.65	91.20	87.75	84.25	80.80	77.35	73.90	70.45
3,520	3,560	106.70	103.20	99.75	96.30	92.85	89.40	85.95	82.45	79.00	75.55	72.10
3,560	3,600	108.35	104.90	101.40	97.95	94.50	91.05	87.60	84.15	80.65	77.20	73.75
3,600	3,640	110.00	106.55	103.10	99.65	96.15	92.70	89.25	85.80	82.35	78.90	75.40
3,640	3,680	111.65	108.20	104.75	101.30	97.85	94.35	90.90	87.45	84.00	80.55	77.10
3,680	3,720	113.30	109.85	106.40	102.95	99.50	96.05	92.55	89.10	85.65	82.20	78.75
3,720	3,760	115.00	111.50	108.05	104.60	101.15	97.70	94.25	90.75	87.30	83.85	80.40
3,760	3,800	116.65	113.20	109.70	106.25	102.80	99.35	95.90	92.45	88.95	85.50	82.05
3,800	3,840	118.30	114.85	111.40	107.95	104.45	101.00	97.55	94.10	90.65	87.20	83.70
3,840	3,880	119.95	116.50	113.05	109.60	106.15	102.65	99.20	95.75	92.30	88.85	85.40
3,880	3,920	121.60	118.15	114.70	111.25	107.80	104.35	100.85	97.40	93.95	90.50	87.05
3,920	3,960	123.30	119.80	116.35	112.90	109.45	106.00	102.55	99.05	95.60	92.15	88.70
3,960	4,000	124.95	121.50	118.00	114.55	111.10	107.65	104.20	100.75	97.25	93.80	90.35
4,000	4,040	126.60	123.15	119.70	116.25	112.75	109.30	105.85	102.40	98.95	95.50	92.00
4,040	4,080	128.25	124.80	121.35	117.90	114.45	111.00	107.50	104.05	100.60	97.15	93.70
4,080	4,120	129.90	126.45	123.00	119.55	116.10	112.65	109.15	105.70	102.25	98.80	95.35
4,120	4,160	131.60	128.10	124.65	121.20	117.75	114.30	110.85	107.35	103.90	100.45	97.00
4,160	4,200	133.25	129.80	126.30	122.85	119.40	115.95	112.50	109.05	105.55	102.10	98.65
4,200	4,240	134.90	131.45	128.00	124.55	121.05	117.60	114.15	110.70	107.25	103.80	100.30
4,240	4,280	136.55	133.10	129.65	126.20	122.75	119.25	115.80	112.35	108.90	105.45	102.00
4,280	4,320	138.20	134.75	131.30	127.85	124.40	120.95	117.45	114.00	110.55	107.10	103.65
4,320	4,360	139.90	136.40	132.95	129.50	126.05	122.60	119.15	115.65	112.20	108.75	105.30
4,360	4,400	141.55	138.10	134.60	131.15	127.70	124.25	120.80	117.35	113.85	110.40	106.95
4,400	4,440	143.20	139.75	136.30	132.85	129.35	125.90	122.45	119.00	115.55	112.10	108.60
4,440	4,480	144.85	141.40	137.95	134.50	131.05	127.55	124.10	120.65	117.20	113.75	110.30
4,480	4,520	146.50	143.05	139.60	136.15	132.70	129.25	125.75	122.30	118.85	115.40	111.95
4,520	4,560	148.20	144.70	141.25	137.80	134.35	130.90	127.45	123.95	120.50	117.05	113.60
4,560	4,600	149.85	146.40	142.90	139.45	136.00	132.55	129.10	125.65	122.15	118.70	115.25
4,600	4,640	151.50	148.05	144.60	141.15	137.65	134.20	130.75	127.30	123.85	120.40	116.90
4,640	4,680	153.15	149.70	146.25	142.80	139.35	135.85	132.40	128.95	125.50	122.05	118.60
4,680	4,720	154.80	151.35	147.90	144.45	141.00	137.55	134.05	130.60	127.15	123.70	120.25
4,720	4,760	156.50	153.00	149.55	146.10	142.65	139.20	135.75	132.25	128.80	125.35	121.90
4,760	4,800	158.15	154.70	151.20	147.75	144.30	140.85	137.40	133.95	130.45	127.00	123.55
4,800	4,840	159.80	156.35	152.90	149.45	145.95	142.50	139.05	135.60	132.15	128.70	125.20
4,840	4,880	161.45	158.00	154.55	151.10	147.65	144.15	140.70	137.25	133.80	130.35	126.90
4,880	4,920	163.10	159.65	156.20	152.75	149.30	145.85	142.35	138.90	135.45	132.00	128.55
4,920	4,960	164.80	161.30	157.85	154.40	150.95	147.50	144.05	140.55	137.10	133.65	130.20
4,960	5,000	166.45	163.00	159.50	156.05	152.60	149.15	145.70	142.25	138.75	135.30	131.85
5,000	5,040	168.10	164.65	161.20	157.75	154.25	150.80	147.35	143.90	140.45	137.00	133.50
5,040	5,080	169.75	166.30	162.85	159.40	155.95	152.45	149.00	145.55	142.10	138.65	135.20
5,080	5,120	171.40	167.95	164.50	161.05	157.60	154.15	150.65	147.20	143.75	140.30	136.85
5,120	5,160	173.10	169.60	166.15	162.70	159.25	155.80	152.35	148.85	145.40	141.95	138.50
5,160	5,200	174.75	171.30	167.80	164.35	160.90	157.45	154.00	150.55	147.05	143.60	140.15
5,200	5,240	176.40	172.95	169.50	166.05	162.55	159.10	155.65	152.20	148.75	145.30	141.80
5,240	5,280	178.05	174.60	171.15	167.70	164.25	160.75	157.30	153.85	150.40	146.95	143.50
5,280	5,320	179.70	176.25	172.80	169.35	165.90	162.45	158.95	155.50	152.05	148.60	145.15
5,320	5,360	181.40	177.90	174.45	171.00	167.55	164.10	160.65	157.15	153.70	150.25	146.80
5,360	5,400	183.05	179.60	176.10	172.65	169.20	165.75	162.30	158.85	155.35	151.90	148.45
5,400	5,440	184.70	181.25	177.80	174.35	170.85	167.40	163.95	160.50	157.05	153.60	150.10
5,440	5,480	186.40	182.90	179.45	176.00	172.55	169.05	165.60	162.15	158.70	155.25	151.80
5,480	5,520	188.10	184.55	181.10	177.65	174.20	170.75	167.25	163.80	160.35	156.90	153.45
5,520	5,560	189.80	186.20	182.75	179.30	175.85	172.40	168.95	165.45	162.00	158.55	155.10
5,560	5,600	191.50	187.95	184.40	180.95	177.50	174.05	170.60	167.15	163.65	160.20	156.75
5,600	5,640	193.20	189.65	186.10	182.65	179.15	175.70	172.25	168.80	165.35	161.90	158.40
5,640	5,680	194.90	191.35	187.80	184.30	180.85	177.35	173.90	170.45	167.00	163.55	160.10
5,680	5,720	196.60	193.05	189.50	185.95	182.50	179.05	175.55	172.10	168.65	165.20	161.75
5,720	5,760	198.30	194.75	191.20	187.70	184.15	180.70	177.25	173.75	170.30	166.85	163.40
5,760	5,800	200.00	196.45	192.90	189.40	185.90	182.35	178.90	175.45	171.95	168.50	165.05
5,800	5,840	201.70	198.15	194.60	191.10	187.55	184.00	180.55	177.10	173.65	170.20	166.70
5,840	5,880	203.40	199.85	196.30	192.80	189.25	185.65	182.20	178.75	175.30	171.85	168.40
5,880	5,920	205.10	201.55	198.00	194.50	190.95	187.40	183.85	180.40	176.95	173.50	170.05
5,920	5,960	206.80	203.25	199.70	196.20	192.65	189.10	185.55	182.05	178.60	175.15	171.70
5,960	6,000	208.50	204.95	201.40	197.90	194.35	190.80	187.25	183.75	180.25	176.80	173.35
6,000	6,040	210.20	206.65	203.10	199.60	196.05	192.50	188.95	185.40	181.95	178.50	175.00
6,040	6,080	211.90	208.35	204.80	201.30	197.75	194.20	190.65	187.10	183.60	180.15	176.70
6,080	6,120	213.60	210.05	206.50	203.00	199.45	195.90	192.35	188.80	185.25	181.80	178.35
6,120	6,160	215.30	211.75	208.20	204.70	201.15	197.60	194.05	190.50	186.95	183.45	180.00
6,160	6,200	217.00	213.45	209.90	206.40	202.85	199.30	195.75	192.20	188.65	185.10	181.65
6,200	6,240	218.70	215.15	211.60	208.10	204.55	201.00	197.45	193.90	190.35	186.85	183.30
6,240	6,280	220.40	216.85	213.30	209.80	206.25	202.70	199.15	195.60	192.05	188.55	185.00
6,280	6,320	222.10	218.55	215.00	211.50	207.95	204.40	200.85	197.30	193.75	190.25	186.70

Method I  
 Table IV

New York City  
 Resident Tax

MARRIED

MONTHLY  
 Payroll Period

\$6,320 & OVER

Use Method II, "Exact Calculation Method," on page 26 of this booklet.

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	\$5	\$0.00									
	5	10	0.00									
	10	15	0.00									
Table V	15	19	0.00									
	19	23	0.05									
	23	24	0.10									
	24	25	0.10	\$0.05								
	25	26	0.15	0.05								
	26	27	0.15	0.05								
New York City	27	28	0.15	0.10								
	28	29	0.20	0.10	\$0.05							
Resident Tax	29	30	0.20	0.15	0.05							
	30	31	0.25	0.15	0.05							
	31	32	0.25	0.15	0.10							
	32	33	0.25	0.20	0.10	\$0.05						
	33	34	0.30	0.20	0.15	0.05						
	34	35	0.30	0.25	0.15	0.10						
SINGLE	35	36	0.35	0.25	0.20	0.10						
	36	37	0.35	0.30	0.20	0.10	\$0.05					
	37	38	0.35	0.30	0.20	0.15	0.05					
	38	39	0.40	0.30	0.25	0.15	0.10					
	39	40	0.40	0.35	0.25	0.20	0.10					
	40	41	0.45	0.35	0.30	0.20	0.10	\$0.05				
DAILY	41	42	0.45	0.40	0.30	0.20	0.15	0.05				
	42	43	0.50	0.40	0.30	0.25	0.15	0.10				
Payroll Period	43	44	0.50	0.40	0.35	0.25	0.20	0.10				
	44	45	0.50	0.45	0.35	0.30	0.20	0.10	\$0.05			
	45	46	0.55	0.45	0.40	0.30	0.20	0.15	0.05			
	46	47	0.55	0.50	0.40	0.30	0.25	0.15	0.10			
	47	48	0.60	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05		
	48	49	0.60	0.50	0.45	0.35	0.30	0.20	0.15	0.05		
	49	50	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.05		
	50	52	0.65	0.55	0.50	0.40	0.35	0.25	0.20	0.10		
	52	54	0.70	0.60	0.55	0.45	0.40	0.30	0.20	0.15	\$0.05	
	54	56	0.80	0.65	0.60	0.50	0.40	0.35	0.25	0.20	0.10	
	56	58	0.85	0.70	0.60	0.55	0.45	0.40	0.30	0.20	0.15	\$0.05
	58	60	0.90	0.80	0.65	0.60	0.50	0.40	0.35	0.25	0.20	0.10
	60	62	1.00	0.85	0.75	0.60	0.55	0.45	0.40	0.30	0.25	0.15
	62	64	1.05	0.90	0.80	0.65	0.60	0.50	0.40	0.35	0.25	0.20
	64	66	1.10	1.00	0.85	0.75	0.60	0.55	0.45	0.40	0.30	0.25
	66	68	1.15	1.05	0.90	0.80	0.70	0.60	0.50	0.45	0.35	0.25
	68	70	1.25	1.10	1.00	0.85	0.75	0.65	0.55	0.45	0.40	0.30
	70	72	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50	0.45	0.35
	72	74	1.35	1.25	1.10	1.00	0.85	0.75	0.65	0.55	0.45	0.40
	74	76	1.45	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50	0.45
	76	78	1.50	1.35	1.25	1.10	1.00	0.85	0.75	0.65	0.55	0.45
	78	80	1.55	1.45	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50
	80	82	1.65	1.50	1.40	1.25	1.15	1.00	0.90	0.75	0.65	0.55
	82	84	1.75	1.60	1.45	1.30	1.20	1.05	0.95	0.80	0.70	0.60
	84	86	1.80	1.65	1.50	1.40	1.25	1.15	1.00	0.90	0.75	0.65
	86	88	1.90	1.75	1.60	1.45	1.30	1.20	1.05	0.95	0.80	0.70
	88	90	1.95	1.80	1.65	1.50	1.40	1.25	1.15	1.00	0.90	0.75
	90	92	2.05	1.90	1.75	1.60	1.45	1.35	1.20	1.10	0.95	0.85
	92	94	2.15	2.00	1.80	1.65	1.50	1.40	1.25	1.15	1.00	0.90
	94	96	2.20	2.05	1.90	1.75	1.60	1.45	1.35	1.20	1.10	0.95
	96	98	2.30	2.15	2.00	1.85	1.70	1.55	1.40	1.25	1.15	1.00
	98	100	2.35	2.20	2.05	1.90	1.75	1.60	1.45	1.35	1.20	1.10
	100	102	2.45	2.30	2.15	2.00	1.85	1.70	1.55	1.40	1.30	1.15
	102	104	2.50	2.35	2.20	2.05	1.90	1.75	1.60	1.45	1.35	1.20
	104	106	2.60	2.45	2.30	2.15	2.00	1.85	1.70	1.55	1.40	1.30
	106	108	2.70	2.55	2.40	2.20	2.05	1.90	1.75	1.60	1.45	1.35
	108	110	2.75	2.60	2.45	2.30	2.15	2.00	1.85	1.70	1.55	1.40
	110	112	2.85	2.70	2.55	2.40	2.25	2.10	1.95	1.75	1.60	1.50
	112	114	2.90	2.75	2.60	2.45	2.30	2.15	2.00	1.85	1.70	1.55
	114	116	3.00	2.85	2.70	2.55	2.40	2.25	2.10	1.95	1.80	1.65
	116	118	3.10	2.90	2.75	2.60	2.45	2.30	2.15	2.00	1.85	1.70
	118	120	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.10	1.95	1.80
	120	122	3.25	3.10	2.95	2.80	2.65	2.45	2.30	2.15	2.00	1.85
	122	124	3.35	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.10	1.95
	124	126	3.40	3.25	3.10	2.95	2.80	2.65	2.50	2.35	2.20	2.00
	126	128	3.50	3.35	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.10
	128	130	3.60	3.40	3.25	3.10	2.95	2.80	2.65	2.50	2.35	2.20
	130	132	3.65	3.50	3.35	3.20	3.00	2.85	2.70	2.55	2.40	2.25
	132	134	3.75	3.60	3.40	3.25	3.10	2.95	2.80	2.65	2.50	2.35
	134	136	3.85	3.65	3.50	3.35	3.20	3.05	2.85	2.70	2.55	2.40
	136	138	3.90	3.75	3.60	3.45	3.25	3.10	2.95	2.80	2.65	2.50
	138	140	4.00	3.85	3.65	3.50	3.35	3.20	3.05	2.90	2.75	2.60
	140	142	4.05	3.90	3.75	3.60	3.45	3.30	3.10	2.95	2.80	2.65

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												
\$142	\$144	\$4.15	\$4.00	\$3.85	\$3.70	\$3.50	\$3.35	\$3.20	\$3.05	\$2.90	\$2.75	\$2.60
144	146	4.25	4.10	3.90	3.75	3.60	3.45	3.30	3.10	2.95	2.80	2.65
146	148	4.30	4.15	4.00	3.85	3.70	3.55	3.35	3.20	3.05	2.90	2.75
148	150	4.40	4.25	4.10	3.95	3.75	3.60	3.45	3.30	3.15	2.95	2.80
150	152	4.50	4.35	4.15	4.00	3.85	3.70	3.55	3.35	3.20	3.05	2.90
152	154	4.55	4.40	4.25	4.10	3.95	3.75	3.60	3.45	3.30	3.15	3.00
154	156	4.65	4.50	4.35	4.20	4.00	3.85	3.70	3.55	3.40	3.20	3.05
156	158	4.75	4.60	4.40	4.25	4.10	3.95	3.80	3.60	3.45	3.30	3.15
158	160	4.80	4.65	4.50	4.35	4.20	4.00	3.85	3.70	3.55	3.40	3.25
160	162	4.90	4.75	4.60	4.45	4.25	4.10	3.95	3.80	3.65	3.45	3.30
162	164	5.00	4.85	4.65	4.50	4.35	4.20	4.05	3.85	3.70	3.55	3.40
164	166	5.05	4.90	4.75	4.60	4.45	4.25	4.10	3.95	3.80	3.65	3.45
166	168	5.15	5.00	4.85	4.65	4.50	4.35	4.20	4.05	3.90	3.70	3.55
168	170	5.25	5.10	4.90	4.75	4.60	4.45	4.30	4.10	3.95	3.80	3.65
170	172	5.30	5.15	5.00	4.85	4.70	4.50	4.35	4.20	4.05	3.90	3.70
172	174	5.40	5.25	5.10	4.90	4.75	4.60	4.45	4.30	4.15	3.95	3.80
174	176	5.50	5.35	5.15	5.00	4.85	4.70	4.55	4.35	4.20	4.05	3.90
176	178	5.55	5.40	5.25	5.10	4.95	4.75	4.60	4.45	4.30	4.15	3.95
178	180	5.65	5.50	5.35	5.15	5.00	4.85	4.70	4.55	4.35	4.20	4.05
180	182	5.75	5.55	5.40	5.25	5.10	4.95	4.80	4.60	4.45	4.30	4.15
182	184	5.80	5.65	5.50	5.35	5.20	5.00	4.85	4.70	4.55	4.40	4.20
184	186	5.90	5.75	5.60	5.40	5.25	5.10	4.95	4.80	4.60	4.45	4.30
186	188	6.00	5.80	5.65	5.50	5.35	5.20	5.05	4.85	4.70	4.55	4.40
188	190	6.05	5.90	5.75	5.60	5.45	5.25	5.10	4.95	4.80	4.65	4.45
190	192	6.15	6.00	5.85	5.65	5.50	5.35	5.20	5.05	4.85	4.70	4.55
192	194	6.25	6.05	5.90	5.75	5.60	5.45	5.25	5.10	4.95	4.80	4.65
194	196	6.30	6.15	6.00	5.85	5.70	5.50	5.35	5.20	5.05	4.90	4.70
196	198	6.40	6.25	6.10	5.90	5.75	5.60	5.45	5.30	5.10	4.95	4.80
198	200	6.50	6.30	6.15	6.00	5.85	5.70	5.50	5.35	5.20	5.05	4.90
200	202	6.55	6.40	6.25	6.10	5.95	5.75	5.60	5.45	5.30	5.15	4.95
202	204	6.65	6.50	6.35	6.15	6.00	5.85	5.70	5.55	5.35	5.20	5.05
204	206	6.75	6.55	6.40	6.25	6.10	5.95	5.75	5.60	5.45	5.30	5.15
206	208	6.80	6.65	6.50	6.35	6.20	6.00	5.85	5.70	5.55	5.40	5.20
208	210	6.90	6.75	6.60	6.40	6.25	6.10	5.95	5.80	5.60	5.45	5.30
210	212	7.00	6.80	6.65	6.50	6.35	6.20	6.00	5.85	5.70	5.55	5.40
212	214	7.05	6.90	6.75	6.60	6.40	6.25	6.10	5.95	5.80	5.65	5.45
214	216	7.15	7.00	6.85	6.65	6.50	6.35	6.20	6.05	5.85	5.70	5.55
216	218	7.25	7.05	6.90	6.75	6.60	6.45	6.25	6.10	5.95	5.80	5.65
218	220	7.30	7.15	7.00	6.85	6.65	6.50	6.35	6.20	6.05	5.90	5.70
220	222	7.40	7.25	7.10	6.90	6.75	6.60	6.45	6.30	6.10	5.95	5.80
222	224	7.50	7.30	7.15	7.00	6.85	6.70	6.50	6.35	6.20	6.05	5.90
224	226	7.55	7.40	7.25	7.10	6.90	6.75	6.60	6.45	6.30	6.10	5.95
226	228	7.65	7.50	7.30	7.15	7.00	6.85	6.70	6.55	6.35	6.20	6.05
228	230	7.75	7.55	7.40	7.25	7.10	6.95	6.75	6.60	6.45	6.30	6.15
230	232	7.80	7.65	7.50	7.35	7.15	7.00	6.85	6.70	6.55	6.35	6.20
232	234	7.90	7.75	7.55	7.40	7.25	7.10	6.95	6.80	6.60	6.45	6.30
234	236	8.00	7.80	7.65	7.50	7.35	7.20	7.00	6.85	6.70	6.55	6.40
236	238	8.05	7.90	7.75	7.60	7.40	7.25	7.10	6.95	6.80	6.60	6.45
238	240	8.15	8.00	7.80	7.65	7.50	7.35	7.20	7.00	6.85	6.70	6.55
240	242	8.20	8.05	7.90	7.75	7.60	7.45	7.25	7.10	6.95	6.80	6.65
242	244	8.30	8.15	8.00	7.85	7.65	7.50	7.35	7.20	7.05	6.85	6.70
244	246	8.40	8.25	8.05	7.90	7.75	7.60	7.45	7.25	7.10	6.95	6.80
246	248	8.45	8.30	8.15	8.00	7.85	7.70	7.50	7.35	7.20	7.05	6.90
248	250	8.55	8.40	8.25	8.10	7.90	7.75	7.60	7.45	7.30	7.10	6.95
250	252	8.65	8.50	8.30	8.15	8.00	7.85	7.70	7.50	7.35	7.20	7.05
252	254	8.75	8.55	8.40	8.25	8.10	7.90	7.75	7.60	7.45	7.30	7.15
254	256	8.80	8.65	8.50	8.35	8.15	8.00	7.85	7.70	7.55	7.35	7.20
256	258	8.90	8.75	8.55	8.40	8.25	8.10	7.95	7.75	7.60	7.45	7.30
258	260	9.00	8.80	8.65	8.50	8.35	8.15	8.00	7.85	7.70	7.55	7.40
260	262	9.05	8.90	8.75	8.60	8.40	8.25	8.10	7.95	7.80	7.60	7.45
262	264	9.15	9.00	8.85	8.65	8.50	8.35	8.20	8.00	7.85	7.70	7.55
264	266	9.25	9.05	8.90	8.75	8.60	8.40	8.25	8.10	7.95	7.80	7.60
266	268	9.30	9.15	9.00	8.85	8.65	8.50	8.35	8.20	8.05	7.85	7.70
268	270	9.40	9.25	9.10	8.90	8.75	8.60	8.45	8.25	8.10	7.95	7.80
270	272	9.50	9.35	9.15	9.00	8.85	8.70	8.50	8.35	8.20	8.05	7.85
272	274	9.60	9.40	9.25	9.10	8.90	8.75	8.60	8.45	8.30	8.10	7.95
274	276	9.65	9.50	9.35	9.15	9.00	8.85	8.70	8.50	8.35	8.20	8.05
276	278	9.75	9.60	9.40	9.25	9.10	8.95	8.75	8.60	8.45	8.30	8.10
278	280	9.85	9.65	9.50	9.35	9.20	9.00	8.85	8.70	8.50	8.35	8.20
280	282	9.90	9.75	9.60	9.45	9.25	9.10	8.95	8.75	8.60	8.45	8.30
282	284	10.00	9.85	9.70	9.50	9.35	9.20	9.00	8.85	8.70	8.55	8.35
284	286	10.10	9.90	9.75	9.60	9.45	9.25	9.10	8.95	8.80	8.60	8.45
286	288	10.15	10.00	9.85	9.70	9.50	9.35	9.20	9.05	8.85	8.70	8.55
288	290	10.25	10.10	9.95	9.75	9.60	9.45	9.30	9.10	8.95	8.80	8.60
290	292	10.35	10.20	10.00	9.85	9.70	9.55	9.35	9.20	9.05	8.85	8.70
<b>\$292 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on page 25 of this booklet.										

Method I

Table V

New York City

Resident Tax

SINGLE

DAILY

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	\$10	\$0.00										
Table V	10	20	0.00										
	20	21	0.00										
	21	22	0.00										
	22	23	0.05										
	23	24	0.05										
	24	25	0.05										
New York City Resident Tax	25	26	0.10										
	26	27	0.10	\$0.05									
	27	28	0.15	0.05									
	28	29	0.15	0.05									
	29	30	0.15	0.10									
	30	31	0.20	0.10	\$0.05								
MARRIED	31	32	0.20	0.15	0.05								
	32	33	0.25	0.15	0.05								
	33	34	0.25	0.15	0.10								
	34	35	0.25	0.20	0.10	\$0.05							
	35	36	0.30	0.20	0.15	0.05							
	36	37	0.30	0.25	0.15	0.10							
DAILY Payroll Period	37	38	0.35	0.25	0.20	0.10							
	38	39	0.35	0.30	0.20	0.10	\$0.05						
	39	40	0.40	0.30	0.20	0.15	0.05						
	40	41	0.40	0.30	0.25	0.15	0.10						
	41	42	0.40	0.35	0.25	0.20	0.10						
	42	43	0.45	0.35	0.30	0.20	0.10	\$0.05					
	43	44	0.45	0.40	0.30	0.20	0.15	0.05					
	44	45	0.50	0.40	0.30	0.25	0.15	0.10					
	45	46	0.50	0.40	0.35	0.25	0.20	0.10					
	46	47	0.50	0.45	0.35	0.30	0.20	0.15	\$0.05				
	47	48	0.55	0.45	0.40	0.30	0.20	0.15	0.05				
	48	49	0.55	0.50	0.40	0.30	0.25	0.15	0.10				
	49	50	0.60	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05			
	50	52	0.60	0.55	0.45	0.40	0.30	0.20	0.15	0.05			
	52	54	0.65	0.55	0.50	0.40	0.35	0.25	0.20	0.10			
	54	56	0.70	0.60	0.55	0.45	0.40	0.30	0.20	0.15	\$0.05		
	56	58	0.80	0.65	0.60	0.50	0.40	0.35	0.25	0.20	0.10		
	58	60	0.85	0.75	0.60	0.55	0.45	0.40	0.30	0.20	0.15	\$0.05	
	60	62	0.90	0.80	0.65	0.60	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05
	62	64	1.00	0.85	0.75	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.05
	64	66	1.05	0.90	0.80	0.65	0.60	0.50	0.45	0.35	0.25	0.20	0.10
	66	68	1.10	1.00	0.85	0.75	0.60	0.55	0.45	0.40	0.30	0.25	0.15
	68	70	1.20	1.05	0.95	0.80	0.70	0.60	0.50	0.45	0.35	0.25	0.20
	70	72	1.25	1.10	1.00	0.85	0.75	0.65	0.55	0.45	0.40	0.30	0.25
	72	74	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50	0.45	0.35	0.25
	74	76	1.35	1.25	1.10	1.00	0.85	0.75	0.65	0.55	0.45	0.40	0.30
	76	78	1.45	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50	0.45	0.35
	78	80	1.50	1.40	1.25	1.15	1.00	0.90	0.75	0.65	0.55	0.50	0.40
	80	82	1.60	1.45	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50	0.45
	82	84	1.65	1.50	1.40	1.25	1.15	1.00	0.90	0.75	0.65	0.55	0.50
	84	86	1.75	1.60	1.45	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50
	86	88	1.80	1.65	1.50	1.40	1.25	1.15	1.00	0.90	0.75	0.65	0.55
	88	90	1.90	1.75	1.60	1.45	1.35	1.20	1.10	0.95	0.85	0.70	0.60
	90	92	1.95	1.80	1.65	1.50	1.40	1.25	1.15	1.00	0.90	0.75	0.65
	92	94	2.05	1.90	1.75	1.60	1.45	1.35	1.20	1.10	0.95	0.85	0.70
	94	96	2.15	2.00	1.85	1.65	1.50	1.40	1.25	1.15	1.00	0.90	0.75
	96	98	2.20	2.05	1.90	1.75	1.60	1.45	1.35	1.20	1.10	0.95	0.85
	98	100	2.30	2.15	2.00	1.85	1.70	1.55	1.40	1.30	1.15	1.05	0.90
	100	102	2.35	2.20	2.05	1.90	1.75	1.60	1.45	1.35	1.20	1.10	0.95
	102	104	2.45	2.30	2.15	2.00	1.85	1.70	1.55	1.40	1.30	1.15	1.05
	104	106	2.55	2.35	2.20	2.05	1.90	1.75	1.60	1.45	1.35	1.20	1.10
	106	108	2.60	2.45	2.30	2.15	2.00	1.85	1.70	1.55	1.40	1.30	1.15
	108	110	2.70	2.55	2.40	2.25	2.10	1.90	1.75	1.60	1.50	1.35	1.25
	110	112	2.75	2.60	2.45	2.30	2.15	2.00	1.85	1.70	1.55	1.40	1.30
	112	114	2.85	2.70	2.55	2.40	2.25	2.10	1.95	1.80	1.65	1.50	1.35
	114	116	2.90	2.75	2.60	2.45	2.30	2.15	2.00	1.85	1.70	1.55	1.40
	116	118	3.00	2.85	2.70	2.55	2.40	2.25	2.10	1.95	1.80	1.65	1.50
	118	120	3.10	2.95	2.75	2.60	2.45	2.30	2.15	2.00	1.85	1.70	1.55
	120	122	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.10	1.95	1.80	1.65
	122	124	3.25	3.10	2.95	2.80	2.65	2.50	2.30	2.15	2.00	1.85	1.70
	124	126	3.35	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.10	1.95	1.80
	126	128	3.40	3.25	3.10	2.95	2.80	2.65	2.50	2.35	2.20	2.05	1.90
	128	130	3.50	3.35	3.20	3.00	2.85	2.70	2.55	2.40	2.25	2.10	1.95
	130	132	3.60	3.40	3.25	3.10	2.95	2.80	2.65	2.50	2.35	2.20	2.05
	132	134	3.65	3.50	3.35	3.20	3.00	2.85	2.70	2.55	2.40	2.25	2.10
	134	136	3.75	3.60	3.45	3.25	3.10	2.95	2.80	2.65	2.50	2.35	2.20
	136	138	3.85	3.65	3.50	3.35	3.20	3.05	2.90	2.75	2.55	2.40	2.25
	138	140	3.90	3.75	3.60	3.45	3.25	3.10	2.95	2.80	2.65	2.50	2.35
	140	142	4.00	3.85	3.70	3.50	3.35	3.20	3.05	2.90	2.75	2.60	2.45

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												
\$142	\$144	\$4.10	\$3.90	\$3.75	\$3.60	\$3.45	\$3.30	\$3.10	\$2.95	\$2.80	\$2.65	\$2.50
144	146	4.15	4.00	3.85	3.70	3.50	3.35	3.20	3.05	2.90	2.75	2.60
146	148	4.25	4.10	3.90	3.75	3.60	3.45	3.30	3.15	2.95	2.80	2.65
148	150	4.35	4.15	4.00	3.85	3.70	3.55	3.35	3.20	3.05	2.90	2.75
150	152	4.40	4.25	4.10	3.95	3.75	3.60	3.45	3.30	3.15	3.00	2.80
152	154	4.50	4.35	4.15	4.00	3.85	3.70	3.55	3.40	3.20	3.05	2.90
154	156	4.60	4.40	4.25	4.10	3.95	3.80	3.60	3.45	3.30	3.15	3.00
156	158	4.65	4.50	4.35	4.20	4.00	3.85	3.70	3.55	3.40	3.20	3.05
158	160	4.75	4.60	4.40	4.25	4.10	3.95	3.80	3.60	3.45	3.30	3.15
160	162	4.80	4.65	4.50	4.35	4.20	4.05	3.85	3.70	3.55	3.40	3.25
162	164	4.90	4.75	4.60	4.45	4.25	4.10	3.95	3.80	3.65	3.45	3.30
164	166	5.00	4.85	4.65	4.50	4.35	4.20	4.05	3.85	3.70	3.55	3.40
166	168	5.05	4.90	4.75	4.60	4.45	4.30	4.10	3.95	3.80	3.65	3.50
168	170	5.15	5.00	4.85	4.70	4.50	4.35	4.20	4.05	3.90	3.70	3.55
170	172	5.25	5.10	4.90	4.75	4.60	4.45	4.30	4.10	3.95	3.80	3.65
172	174	5.30	5.15	5.00	4.85	4.70	4.50	4.35	4.20	4.05	3.90	3.75
174	176	5.40	5.25	5.10	4.95	4.75	4.60	4.45	4.30	4.15	3.95	3.80
176	178	5.50	5.35	5.15	5.00	4.85	4.70	4.55	4.35	4.20	4.05	3.90
178	180	5.55	5.40	5.25	5.10	4.95	4.75	4.60	4.45	4.30	4.15	4.00
180	182	5.65	5.50	5.35	5.20	5.00	4.85	4.70	4.55	4.40	4.20	4.05
182	184	5.75	5.60	5.40	5.25	5.10	4.95	4.80	4.60	4.45	4.30	4.15
184	186	5.80	5.65	5.50	5.35	5.20	5.00	4.85	4.70	4.55	4.40	4.20
186	188	5.90	5.75	5.60	5.40	5.25	5.10	4.95	4.80	4.65	4.45	4.30
188	190	6.00	5.85	5.65	5.50	5.35	5.20	5.05	4.85	4.70	4.55	4.40
190	192	6.05	5.90	5.75	5.60	5.45	5.25	5.10	4.95	4.80	4.65	4.45
192	194	6.15	6.00	5.85	5.65	5.50	5.35	5.20	5.05	4.90	4.70	4.55
194	196	6.25	6.10	5.90	5.75	5.60	5.45	5.30	5.10	4.95	4.80	4.65
196	198	6.30	6.15	6.00	5.85	5.70	5.50	5.35	5.20	5.05	4.90	4.70
198	200	6.40	6.25	6.10	5.90	5.75	5.60	5.45	5.30	5.10	4.95	4.80
200	202	6.50	6.35	6.15	6.00	5.85	5.70	5.55	5.35	5.20	5.05	4.90
202	204	6.55	6.40	6.25	6.10	5.95	5.75	5.60	5.45	5.30	5.15	4.95
204	206	6.65	6.50	6.35	6.15	6.00	5.85	5.70	5.55	5.35	5.20	5.05
206	208	6.75	6.55	6.40	6.25	6.10	5.95	5.80	5.60	5.45	5.30	5.15
208	210	6.80	6.65	6.50	6.35	6.20	6.00	5.85	5.70	5.55	5.40	5.20
210	212	6.90	6.75	6.60	6.40	6.25	6.10	5.95	5.80	5.60	5.45	5.30
212	214	7.00	6.80	6.65	6.50	6.35	6.20	6.05	5.85	5.70	5.55	5.40
214	216	7.05	6.90	6.75	6.60	6.45	6.25	6.10	5.95	5.80	5.65	5.45
216	218	7.15	7.00	6.85	6.65	6.50	6.35	6.20	6.05	5.85	5.70	5.55
218	220	7.25	7.05	6.90	6.75	6.60	6.45	6.25	6.10	5.95	5.80	5.65
220	222	7.30	7.15	7.00	6.85	6.70	6.50	6.35	6.20	6.05	5.90	5.70
222	224	7.40	7.25	7.10	6.90	6.75	6.60	6.45	6.30	6.10	5.95	5.80
224	226	7.50	7.30	7.15	7.00	6.85	6.70	6.50	6.35	6.20	6.05	5.90
226	228	7.55	7.40	7.25	7.10	6.95	6.75	6.60	6.45	6.30	6.15	5.95
228	230	7.65	7.50	7.35	7.15	7.00	6.85	6.70	6.55	6.35	6.20	6.05
230	232	7.75	7.55	7.40	7.25	7.10	6.95	6.75	6.60	6.45	6.30	6.15
232	234	7.80	7.65	7.50	7.35	7.15	7.00	6.85	6.70	6.55	6.40	6.20
234	236	7.90	7.75	7.60	7.40	7.25	7.10	6.95	6.80	6.60	6.45	6.30
236	238	8.00	7.80	7.65	7.50	7.35	7.20	7.00	6.85	6.70	6.55	6.40
238	240	8.05	7.90	7.75	7.60	7.40	7.25	7.10	6.95	6.80	6.65	6.45
240	242	8.15	8.00	7.85	7.65	7.50	7.35	7.20	7.05	6.85	6.70	6.55
242	244	8.25	8.05	7.90	7.75	7.60	7.45	7.25	7.10	6.95	6.80	6.65
244	246	8.30	8.15	8.00	7.85	7.65	7.50	7.35	7.20	7.05	6.85	6.70
246	248	8.40	8.25	8.05	7.90	7.75	7.60	7.45	7.30	7.10	6.95	6.80
248	250	8.50	8.30	8.15	8.00	7.85	7.70	7.50	7.35	7.20	7.05	6.90
250	252	8.55	8.40	8.25	8.10	7.90	7.75	7.60	7.45	7.30	7.10	6.95
252	254	8.65	8.50	8.30	8.15	8.00	7.85	7.70	7.55	7.35	7.20	7.05
254	256	8.75	8.55	8.40	8.25	8.10	7.95	7.75	7.60	7.45	7.30	7.15
256	258	8.80	8.65	8.50	8.35	8.15	8.00	7.85	7.70	7.55	7.35	7.20
258	260	8.90	8.75	8.55	8.40	8.25	8.10	7.95	7.75	7.60	7.45	7.30
260	262	9.00	8.80	8.65	8.50	8.35	8.20	8.00	7.85	7.70	7.55	7.40
262	264	9.05	8.90	8.75	8.60	8.40	8.25	8.10	7.95	7.80	7.60	7.45
264	266	9.15	9.00	8.85	8.65	8.50	8.35	8.20	8.00	7.85	7.70	7.55
266	268	9.25	9.10	8.90	8.75	8.60	8.45	8.25	8.10	7.95	7.80	7.65
268	270	9.35	9.15	9.00	8.85	8.65	8.50	8.35	8.20	8.05	7.85	7.70
270	272	9.40	9.25	9.10	8.90	8.75	8.60	8.45	8.25	8.10	7.95	7.80
272	274	9.50	9.35	9.15	9.00	8.85	8.70	8.50	8.35	8.20	8.05	7.90
274	276	9.60	9.40	9.25	9.10	8.95	8.75	8.60	8.45	8.30	8.10	7.95
276	278	9.65	9.50	9.35	9.20	9.00	8.85	8.70	8.50	8.35	8.20	8.05
278	280	9.75	9.60	9.40	9.25	9.10	8.95	8.75	8.60	8.45	8.30	8.15
280	282	9.85	9.65	9.50	9.35	9.20	9.00	8.85	8.70	8.55	8.35	8.20
282	284	9.90	9.75	9.60	9.45	9.25	9.10	8.95	8.80	8.60	8.45	8.30
284	286	10.00	9.85	9.70	9.50	9.35	9.20	9.05	8.85	8.70	8.55	8.35
286	288	10.10	9.95	9.75	9.60	9.45	9.25	9.10	8.95	8.80	8.60	8.45
288	290	10.20	10.00	9.85	9.70	9.50	9.35	9.20	9.05	8.85	8.70	8.55
290	292	10.25	10.10	9.95	9.75	9.60	9.45	9.30	9.10	8.95	8.80	8.65

Method I

Table V

New York City

Resident Tax

MARRIED

DAILY

Payroll Period

\$292 & OVER

Use Method II, "Exact Calculation Method," on page 26 of this booklet.

## New York City Special Tables for Deduction and Exemption Allowances

Applicable to Method II, Exact Calculation Method  
for New York City; see pages 25 and 26

Applicable to Dollar to Dollar Withholding Tables  
for New York City; see pages 28 - 31

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	\$19.25	\$23.10	\$26.95	\$30.80	\$34.65	\$38.50	\$42.35	\$46.20	\$50.05	\$53.90	\$57.75
	Married	21.15	25.00	28.85	32.70	36.55	40.40	44.25	48.10	51.95	55.80	59.65
Weekly	Single	96.15	115.40	134.65	153.90	173.15	192.40	211.65	230.90	250.15	269.40	288.65
	Married	105.75	125.00	144.25	163.50	182.75	202.00	221.25	240.50	259.75	279.00	298.25
Biweekly	Single	192.30	230.80	269.30	307.80	346.30	384.80	423.30	461.80	500.30	538.80	577.30
	Married	211.50	250.00	288.50	327.00	365.50	404.00	442.50	481.00	519.50	558.00	596.50
Semimonthly	Single	208.35	250.00	291.65	333.30	374.95	416.60	458.25	499.90	541.55	583.20	624.85
	Married	229.15	270.80	312.45	354.10	395.75	437.40	479.05	520.70	562.35	604.00	645.65
Monthly	Single	416.70	500.00	583.30	666.60	749.90	833.20	916.50	999.80	1083.10	1166.40	1249.70
	Married	458.30	541.60	624.90	708.20	791.50	874.80	958.10	1041.40	1124.70	1208.00	1291.30
Annual	Single	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000
	Married	5,500	6,500	7,500	8,500	9,500	10,500	11,500	12,500	13,500	14,500	15,500

### Table B

#### Deduction allowance

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

Payroll period	Marital status	Deduction amount
Daily or Miscellaneous	Single	\$19.25
	Married	21.15
Weekly	Single	96.15
	Married	105.75
Biweekly	Single	192.30
	Married	211.50
Semimonthly	Single	208.35
	Married	229.15
Monthly	Single	416.70
	Married	458.30
Annual	Single	5,000
	Married	5,500

### Table C

#### Exemption allowance

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

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

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

### Table D

#### Adjustment for difference between federal\* and New York exemption allowances

For employers who elect to use the federal exemption amounts\* in computing wages after exemptions, the following adjustments correct for the difference between the federal exemption of \$4,050\* and the New York State exemption of \$1,000 according to the particular payroll period.

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

Payroll period	Adjustment for each federal exemption
Daily/miscellaneous	\$11.75
Weekly	58.65
Biweekly	117.30
Semimonthly	127.10
Monthly	254.20
Quarterly	762.50
Semiannual	1,525.00
Annual	3,050.00

\* The adjustments in Table D are based on the 2017 federal exemption amount of \$4,050. The federal exemption amount may be adjusted for inflation as prescribed by the Internal Revenue Code. For an annual payroll period, the adjustment for each federal exemption should be changed by subtracting \$1,000 from the current federal exemption amount. Other payroll periods should be recalculated accordingly.

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. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$154	\$0	0.0205	\$0
2	154	167	154	0.0280	3.15
3	167	288	167	0.0325	3.54
4	288	481	288	0.0395	7.46
5	481	1,154	481	0.0415	15.06
6	1,154	.....	1,154	0.0425	43.00

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. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$667	\$0	0.0205	\$0
2	667	725	667	0.0280	13.67
3	725	1,250	725	0.0325	15.33
4	1,250	2,083	1,250	0.0395	32.33
5	2,083	5,000	2,083	0.0415	65.25
6	5,000	.....	5,000	0.0425	186.33

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. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$308	\$0	0.0205	\$0
2	308	334	308	0.0280	6.31
3	334	577	334	0.0325	7.08
4	577	962	577	0.0395	14.92
5	962	2,308	962	0.0415	30.12
6	2,308	.....	2,308	0.0425	86.00

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. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0.00	\$31.00	\$0.00	0.0205	\$0
2	31.00	33.50	31.00	0.0280	0.63
3	33.50	57.50	33.50	0.0325	0.71
4	57.50	96.00	57.50	0.0395	1.49
5	96.00	231.00	96.00	0.0415	3.01
6	231.00	.....	231.00	0.0425	8.60

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. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$333	\$0	0.0205	\$0
2	333	362	333	0.0280	6.83
3	362	625	362	0.0325	7.67
4	625	1,042	625	0.0395	16.17
5	1,042	2,500	1,042	0.0415	32.63
6	2,500	.....	2,500	0.0425	93.17

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. The resulting sum is the annualized tax.
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$8,000	\$0	0.0205	\$0
2	8,000	8,700	8,000	0.0280	164.00
3	8,700	15,000	8,700	0.0325	184.00
4	15,000	25,000	15,000	0.0395	388.00
5	25,000	60,000	25,000	0.0415	783.00
6	60,000	.....	60,000	0.0425	2,236.00

**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 24, 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 24 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 \$1,200 or less, you may use the simplified Dollar to Dollar Withholding Table beginning on page 28 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 27 for withholding calculation examples using Method II.

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$154	\$0	0.0205	\$0
2	154	167	154	0.0280	3.15
3	167	288	167	0.0325	3.54
4	288	481	288	0.0395	7.46
5	481	1,154	481	0.0415	15.06
6	1,154	.....	1,154	0.0425	43.00

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$667	\$0	0.0205	\$0
2	667	725	667	0.0280	13.67
3	725	1,250	725	0.0325	15.33
4	1,250	2,083	1,250	0.0395	32.33
5	2,083	5,000	2,083	0.0415	65.25
6	5,000	.....	5,000	0.0425	186.33

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$308	\$0	0.0205	\$0
2	308	334	308	0.0280	6.31
3	334	577	334	0.0325	7.08
4	577	962	577	0.0395	14.92
5	962	2,308	962	0.0415	30.12
6	2,308	.....	2,308	0.0425	86.00

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0.00	\$31.00	\$0.00	0.0205	\$0
2	31.00	33.50	31.00	0.0280	0.63
3	33.50	57.50	33.50	0.0325	0.71
4	57.50	96.00	57.50	0.0395	1.49
5	96.00	231.00	96.00	0.0415	3.01
6	231.00	.....	231.00	0.0425	8.60

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$333	\$0	0.0205	\$0
2	333	362	333	0.0280	6.83
3	362	625	362	0.0325	7.67
4	625	1,042	625	0.0395	16.17
5	1,042	2,500	1,042	0.0415	32.63
6	2,500	.....	2,500	0.0425	93.17

Line	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. The resulting sum is the annualized tax.
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$8,000	\$0	0.0205	\$0
2	8,000	8,700	8,000	0.0280	164.00
3	8,700	15,000	8,700	0.0325	184.00
4	15,000	25,000	15,000	0.0395	388.00
5	25,000	60,000	25,000	0.0415	783.00
6	60,000	.....	60,000	0.0425	2,236.00

**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 24, 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 24 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 \$1,200 or less, you may use the simplified Dollar to Dollar Withholding Table beginning on page 28 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 27 for withholding calculation examples using Method II.

**New York City  
Method II Exact Calculation Method  
Examples**

**Single**

**Example 1:** Weekly payroll, \$400 gross wages, single, 3 exemptions

1. Amount from Table A on page 24 is \$153.90 for single, weekly payroll, 3 exemptions. \$400 wages - \$153.90 = \$246.10 net wages.
2. Use Table II - A on page 25 for single, weekly payroll. Look up \$246.10 and use line 3 on which \$246.10 is greater than Column 1 (\$167) but less than Column 2 (\$288).
3.  $\$246.10 - \$167$  (from Column 3, line 3) = \$79.10.
4.  $\$79.10 \times .0325$  (from Column 4, line 3) = \$2.57.
5.  $\$2.57 + \$3.54$  (from Column 5, line 3) = \$6.11. Withhold this amount.

**Example 3:** Monthly payroll, \$50,000 gross wages, single, 3 exemptions

1. Amount from Table A on page 24 is \$666.60 for single, monthly payroll, 3 exemptions. \$50,000 wages - \$666.60 = \$49,333.40 net wages.
2. Use Table II - D on page 25 for single, monthly payroll. Look up \$49,333.40 and use line 6 on which \$49,333.40 is greater than Column 1 (\$5,000).
3.  $\$49,333.40 - \$5,000$  (from Column 3, line 6) = \$44,333.40.
4.  $\$44,333.40 \times .0425$  (from Column 4, line 6) = \$1,884.17.
5.  $\$1,884.17 + \$186.33$  (from Column 5, line 6) = \$2,070.50. Withhold this amount.

**Example 2:** Semimonthly payroll, \$5,000 gross wages, single, 1 exemption

1. Amount from Table A on page 24 is \$250 for single, semimonthly payroll, 1 exemption. \$5,000 wages - \$250 = \$4,750 net wages.
2. Use Table II - C on page 25 for single, semimonthly payroll. Look up \$4,750 and use line 6 on which \$4,750 is greater than Column 1 (\$2,500).
3.  $\$4,750 - \$2,500$  (from Column 3, line 6) = \$2,250.
4.  $\$2,250 \times .0425$  (from Column 4, line 6) = \$95.63.
5.  $\$95.63 + \$93.17$  (from Column 5, line 6) = \$188.80. Withhold this amount.

**Example 4:** Daily payroll, \$750 gross wages, single, 2 exemptions

1. Amount from Table A on page 24 is \$26.95 for single, daily payroll, 2 exemptions. \$750 wages - \$26.95 = \$723.05 net wages.
2. Use Table II - E on page 25 for single, daily payroll. Look up \$723.05 and use line 6 on which \$723.05 is greater than Column 1 (\$231.00).
3.  $\$723.05 - \$231.00$  (from Column 3, line 6) = \$492.05.
4.  $\$492.05 \times .0425$  (from Column 4, line 6) = \$20.91.
5.  $\$20.91 + \$8.60$  (from Column 5, line 6) = \$29.51. Withhold this amount.

**Married**

**Example 1:** Weekly payroll, \$400 gross wages, married, 4 exemptions

1. Amount from Table A on page 24 is \$182.75 for married, weekly payroll 4 exemptions. \$400 wages - \$182.75 = \$217.25 net wages.
2. Use Table II - A on page 26 for married, weekly payroll. Look up \$217.25 and use line 3 on which \$217.25 is greater than Column 1 (\$167) but less than Column 2 (\$288).
3.  $\$217.25 - \$167$  (from Column 3, line 3) = \$50.25.
4.  $\$50.25 \times .0325$  (from Column 4, line 3) = \$1.63.
5.  $\$1.63 + \$3.54$  (from Column 5, line 3) = \$5.17. Withhold this amount.

**Example 3:** Monthly payroll, \$50,000 gross wages, married, 3 exemptions

1. Amount from Table A on page 24 is \$708.20 for married, monthly payroll, 3 exemptions. \$50,000 wages - \$708.20 = \$49,291.80 net wages.
2. Use Table II - D on page 26 for married, monthly payroll. Look up \$49,291.80 and use line 6 on which \$49,291.80 is greater than Column 1 (\$5,000).
3.  $\$49,291.80 - \$5,000$  (from Column 3, line 6) = \$44,291.80.
4.  $\$44,291.80 \times .0425$  (from Column 4, line 6) = \$1,882.40.
5.  $\$1,882.40 + \$186.33$  (from Column 5, line 6) = \$2,068.73. Withhold this amount.

**Example 2:** Semimonthly payroll, \$5,000 gross wages, married, 3 exemptions

1. Amount from Table A on page 24 is \$354.10 for married, semimonthly payroll, 3 exemptions. \$5,000 wages - \$354.10 = \$4,645.90 net wages.
2. Use Table II - C on page 26 for married, semimonthly payroll. Look up \$4,645.90 and use line 6 on which \$4,645.90 is greater than Column 1 (\$2,500).
3.  $\$4,645.90 - \$2,500$  (from Column 3, line 6) = \$2,145.90.
4.  $\$2,145.90 \times .0425$  (from Column 4, line 6) = \$91.20.
5.  $\$91.20 + \$93.17$  (from Column 5, line 6) = \$184.37. Withhold this amount.

**Example 4:** Daily payroll, \$750 gross wages, married, 2 exemptions

1. Amount from Table A on page 24 is \$28.85 for married, daily payroll, 2 exemptions. \$750 wages - \$28.85 = \$721.15 net wages.
2. Use Table II - E on page 26 for married, daily payroll. Look up \$721.15 and use line 6 on which \$721.15 is greater than Column 1 (\$231.00).
3.  $\$721.15 - \$231.00$  (from Column 3, line 6) = \$490.15.
4.  $\$490.15 \times .0425$  (from Column 4, line 6) = \$20.83.
5.  $\$20.83 + \$8.60$  (from Column 5, line 6) = \$29.43. Withhold this amount.

## New York City - Resident Tax

### 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 charts shown on pages 25 and 26, for net taxable weekly wages paid up to \$1,200. Before using this table, use page 24 to find amounts to be subtracted from gross weekly wages. For wages over \$1,200, use the exact calculation charts on pages 25 and 26.

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
<b>\$1</b>	\$0.02	<b>\$51</b>	\$1.05	<b>\$101</b>	\$2.07	<b>\$151</b>	\$3.10	<b>\$201</b>	\$4.63	<b>\$251</b>	\$6.26
<b>2</b>	0.04	<b>52</b>	1.07	<b>102</b>	2.09	<b>152</b>	3.12	<b>202</b>	4.67	<b>252</b>	6.29
<b>3</b>	0.06	<b>53</b>	1.09	<b>103</b>	2.11	<b>153</b>	3.14	<b>203</b>	4.70	<b>253</b>	6.32
<b>4</b>	0.08	<b>54</b>	1.11	<b>104</b>	2.13	<b>154</b>	3.16	<b>204</b>	4.73	<b>254</b>	6.36
<b>5</b>	0.10	<b>55</b>	1.13	<b>105</b>	2.15	<b>155</b>	3.19	<b>205</b>	4.76	<b>255</b>	6.39
<b>6</b>	0.12	<b>56</b>	1.15	<b>106</b>	2.17	<b>156</b>	3.21	<b>206</b>	4.80	<b>256</b>	6.42
<b>7</b>	0.14	<b>57</b>	1.17	<b>107</b>	2.19	<b>157</b>	3.24	<b>207</b>	4.83	<b>257</b>	6.45
<b>8</b>	0.16	<b>58</b>	1.19	<b>108</b>	2.21	<b>158</b>	3.27	<b>208</b>	4.86	<b>258</b>	6.49
<b>9</b>	0.18	<b>59</b>	1.21	<b>109</b>	2.23	<b>159</b>	3.30	<b>209</b>	4.89	<b>259</b>	6.52
<b>10</b>	0.21	<b>60</b>	1.23	<b>110</b>	2.26	<b>160</b>	3.33	<b>210</b>	4.93	<b>260</b>	6.55
<b>11</b>	0.23	<b>61</b>	1.25	<b>111</b>	2.28	<b>161</b>	3.35	<b>211</b>	4.96	<b>261</b>	6.58
<b>12</b>	0.25	<b>62</b>	1.27	<b>112</b>	2.30	<b>162</b>	3.38	<b>212</b>	4.99	<b>262</b>	6.62
<b>13</b>	0.27	<b>63</b>	1.29	<b>113</b>	2.32	<b>163</b>	3.41	<b>213</b>	5.02	<b>263</b>	6.65
<b>14</b>	0.29	<b>64</b>	1.31	<b>114</b>	2.34	<b>164</b>	3.44	<b>214</b>	5.06	<b>264</b>	6.68
<b>15</b>	0.31	<b>65</b>	1.33	<b>115</b>	2.36	<b>165</b>	3.47	<b>215</b>	5.09	<b>265</b>	6.71
<b>16</b>	0.33	<b>66</b>	1.35	<b>116</b>	2.38	<b>166</b>	3.49	<b>216</b>	5.12	<b>266</b>	6.75
<b>17</b>	0.35	<b>67</b>	1.37	<b>117</b>	2.40	<b>167</b>	3.52	<b>217</b>	5.15	<b>267</b>	6.78
<b>18</b>	0.37	<b>68</b>	1.39	<b>118</b>	2.42	<b>168</b>	3.56	<b>218</b>	5.19	<b>268</b>	6.81
<b>19</b>	0.39	<b>69</b>	1.41	<b>119</b>	2.44	<b>169</b>	3.59	<b>219</b>	5.22	<b>269</b>	6.84
<b>20</b>	0.41	<b>70</b>	1.44	<b>120</b>	2.46	<b>170</b>	3.63	<b>220</b>	5.25	<b>270</b>	6.88
<b>21</b>	0.43	<b>71</b>	1.46	<b>121</b>	2.48	<b>171</b>	3.66	<b>221</b>	5.28	<b>271</b>	6.91
<b>22</b>	0.45	<b>72</b>	1.48	<b>122</b>	2.50	<b>172</b>	3.69	<b>222</b>	5.32	<b>272</b>	6.94
<b>23</b>	0.47	<b>73</b>	1.50	<b>123</b>	2.52	<b>173</b>	3.72	<b>223</b>	5.35	<b>273</b>	6.97
<b>24</b>	0.49	<b>74</b>	1.52	<b>124</b>	2.54	<b>174</b>	3.76	<b>224</b>	5.38	<b>274</b>	7.01
<b>25</b>	0.51	<b>75</b>	1.54	<b>125</b>	2.56	<b>175</b>	3.79	<b>225</b>	5.41	<b>275</b>	7.04
<b>26</b>	0.53	<b>76</b>	1.56	<b>126</b>	2.58	<b>176</b>	3.82	<b>226</b>	5.45	<b>276</b>	7.07
<b>27</b>	0.55	<b>77</b>	1.58	<b>127</b>	2.60	<b>177</b>	3.85	<b>227</b>	5.48	<b>277</b>	7.10
<b>28</b>	0.57	<b>78</b>	1.60	<b>128</b>	2.62	<b>178</b>	3.89	<b>228</b>	5.51	<b>278</b>	7.14
<b>29</b>	0.59	<b>79</b>	1.62	<b>129</b>	2.64	<b>179</b>	3.92	<b>229</b>	5.54	<b>279</b>	7.17
<b>30</b>	0.62	<b>80</b>	1.64	<b>130</b>	2.67	<b>180</b>	3.95	<b>230</b>	5.58	<b>280</b>	7.20
<b>31</b>	0.64	<b>81</b>	1.66	<b>131</b>	2.69	<b>181</b>	3.98	<b>231</b>	5.61	<b>281</b>	7.23
<b>32</b>	0.66	<b>82</b>	1.68	<b>132</b>	2.71	<b>182</b>	4.02	<b>232</b>	5.64	<b>282</b>	7.27
<b>33</b>	0.68	<b>83</b>	1.70	<b>133</b>	2.73	<b>183</b>	4.05	<b>233</b>	5.67	<b>283</b>	7.30
<b>34</b>	0.70	<b>84</b>	1.72	<b>134</b>	2.75	<b>184</b>	4.08	<b>234</b>	5.71	<b>284</b>	7.33
<b>35</b>	0.72	<b>85</b>	1.74	<b>135</b>	2.77	<b>185</b>	4.11	<b>235</b>	5.74	<b>285</b>	7.36
<b>36</b>	0.74	<b>86</b>	1.76	<b>136</b>	2.79	<b>186</b>	4.15	<b>236</b>	5.77	<b>286</b>	7.40
<b>37</b>	0.76	<b>87</b>	1.78	<b>137</b>	2.81	<b>187</b>	4.18	<b>237</b>	5.80	<b>287</b>	7.43
<b>38</b>	0.78	<b>88</b>	1.80	<b>138</b>	2.83	<b>188</b>	4.21	<b>238</b>	5.84	<b>288</b>	7.46
<b>39</b>	0.80	<b>89</b>	1.82	<b>139</b>	2.85	<b>189</b>	4.24	<b>239</b>	5.87	<b>289</b>	7.48
<b>40</b>	0.82	<b>90</b>	1.85	<b>140</b>	2.87	<b>190</b>	4.28	<b>240</b>	5.90	<b>290</b>	7.52
<b>41</b>	0.84	<b>91</b>	1.87	<b>141</b>	2.89	<b>191</b>	4.31	<b>241</b>	5.93	<b>291</b>	7.56
<b>42</b>	0.86	<b>92</b>	1.89	<b>142</b>	2.91	<b>192</b>	4.34	<b>242</b>	5.97	<b>292</b>	7.60
<b>43</b>	0.88	<b>93</b>	1.91	<b>143</b>	2.93	<b>193</b>	4.37	<b>243</b>	6.00	<b>293</b>	7.64
<b>44</b>	0.90	<b>94</b>	1.93	<b>144</b>	2.95	<b>194</b>	4.41	<b>244</b>	6.03	<b>294</b>	7.68
<b>45</b>	0.92	<b>95</b>	1.95	<b>145</b>	2.97	<b>195</b>	4.44	<b>245</b>	6.06	<b>295</b>	7.72
<b>46</b>	0.94	<b>96</b>	1.97	<b>146</b>	2.99	<b>196</b>	4.47	<b>246</b>	6.10	<b>296</b>	7.76
<b>47</b>	0.96	<b>97</b>	1.99	<b>147</b>	3.01	<b>197</b>	4.50	<b>247</b>	6.13	<b>297</b>	7.80
<b>48</b>	0.98	<b>98</b>	2.01	<b>148</b>	3.03	<b>198</b>	4.54	<b>248</b>	6.16	<b>298</b>	7.84
<b>49</b>	1.00	<b>99</b>	2.03	<b>149</b>	3.05	<b>199</b>	4.57	<b>249</b>	6.19	<b>299</b>	7.88
<b>50</b>	1.03	<b>100</b>	2.05	<b>150</b>	3.08	<b>200</b>	4.60	<b>250</b>	6.23	<b>300</b>	7.92

(continued on next page)

## New York City - Resident Tax

### 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	\$7.96	351	\$9.93	401	\$11.91	451	\$13.88	501	\$15.90	551	\$17.97
302	8.00	352	9.97	402	11.95	452	13.92	502	15.94	552	18.01
303	8.04	353	10.01	403	11.99	453	13.96	503	15.98	553	18.06
304	8.08	354	10.05	404	12.03	454	14.00	504	16.02	554	18.10
305	8.11	355	10.09	405	12.06	455	14.04	505	16.06	555	18.14
306	8.15	356	10.13	406	12.10	456	14.08	506	16.10	556	18.18
307	8.19	357	10.17	407	12.14	457	14.12	507	16.15	557	18.22
308	8.23	358	10.21	408	12.18	458	14.16	508	16.19	558	18.26
309	8.27	359	10.25	409	12.22	459	14.20	509	16.23	559	18.30
310	8.31	360	10.29	410	12.26	460	14.24	510	16.27	560	18.35
311	8.35	361	10.33	411	12.30	461	14.28	511	16.31	561	18.39
312	8.39	362	10.37	412	12.34	462	14.32	512	16.35	562	18.43
313	8.43	363	10.41	413	12.38	463	14.36	513	16.40	563	18.47
314	8.47	364	10.45	414	12.42	464	14.40	514	16.44	564	18.51
315	8.51	365	10.48	415	12.46	465	14.43	515	16.48	565	18.55
316	8.55	366	10.52	416	12.50	466	14.47	516	16.52	566	18.59
317	8.59	367	10.56	417	12.54	467	14.51	517	16.56	567	18.64
318	8.63	368	10.60	418	12.58	468	14.55	518	16.60	568	18.68
319	8.67	369	10.64	419	12.62	469	14.59	519	16.64	569	18.72
320	8.71	370	10.68	420	12.66	470	14.63	520	16.69	570	18.76
321	8.75	371	10.72	421	12.70	471	14.67	521	16.73	571	18.80
322	8.79	372	10.76	422	12.74	472	14.71	522	16.77	572	18.84
323	8.83	373	10.80	423	12.78	473	14.75	523	16.81	573	18.89
324	8.87	374	10.84	424	12.82	474	14.79	524	16.85	574	18.93
325	8.90	375	10.88	425	12.85	475	14.83	525	16.89	575	18.97
326	8.94	376	10.92	426	12.89	476	14.87	526	16.93	576	19.01
327	8.98	377	10.96	427	12.93	477	14.91	527	16.98	577	19.05
328	9.02	378	11.00	428	12.97	478	14.95	528	17.02	578	19.09
329	9.06	379	11.04	429	13.01	479	14.99	529	17.06	579	19.13
330	9.10	380	11.08	430	13.05	480	15.03	530	17.10	580	19.18
331	9.14	381	11.12	431	13.09	481	15.07	531	17.14	581	19.22
332	9.18	382	11.16	432	13.13	482	15.11	532	17.18	582	19.26
333	9.22	383	11.20	433	13.17	483	15.15	533	17.23	583	19.30
334	9.26	384	11.24	434	13.21	484	15.19	534	17.27	584	19.34
335	9.30	385	11.27	435	13.25	485	15.23	535	17.31	585	19.38
336	9.34	386	11.31	436	13.29	486	15.27	536	17.35	586	19.42
337	9.38	387	11.35	437	13.33	487	15.32	537	17.39	587	19.47
338	9.42	388	11.39	438	13.37	488	15.36	538	17.43	588	19.51
339	9.46	389	11.43	439	13.41	489	15.40	539	17.47	589	19.55
340	9.50	390	11.47	440	13.45	490	15.44	540	17.52	590	19.59
341	9.54	391	11.51	441	13.49	491	15.48	541	17.56	591	19.63
342	9.58	392	11.55	442	13.53	492	15.52	542	17.60	592	19.67
343	9.62	393	11.59	443	13.57	493	15.57	543	17.64	593	19.72
344	9.66	394	11.63	444	13.61	494	15.61	544	17.68	594	19.76
345	9.69	395	11.67	445	13.64	495	15.65	545	17.72	595	19.80
346	9.73	396	11.71	446	13.68	496	15.69	546	17.76	596	19.84
347	9.77	397	11.75	447	13.72	497	15.73	547	17.81	597	19.88
348	9.81	398	11.79	448	13.76	498	15.77	548	17.85	598	19.92
349	9.85	399	11.83	449	13.80	499	15.81	549	17.89	599	19.96
350	9.89	400	11.87	450	13.84	500	15.86	550	17.93	600	20.01

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## New York City - Resident Tax

## 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
601	\$20.05	651	\$22.12	701	\$24.20	751	\$26.27	801	\$28.35	851	\$30.42
602	20.09	652	22.16	702	24.24	752	26.31	802	28.39	852	30.46
603	20.13	653	22.21	703	24.28	753	26.36	803	28.43	853	30.51
604	20.17	654	22.25	704	24.32	754	26.40	804	28.47	854	30.55
605	20.21	655	22.29	705	24.36	755	26.44	805	28.51	855	30.59
606	20.25	656	22.33	706	24.40	756	26.48	806	28.55	856	30.63
607	20.30	657	22.37	707	24.45	757	26.52	807	28.60	857	30.67
608	20.34	658	22.41	708	24.49	758	26.56	808	28.64	858	30.71
609	20.38	659	22.45	709	24.53	759	26.60	809	28.68	859	30.75
610	20.42	660	22.50	710	24.57	760	26.65	810	28.72	860	30.80
611	20.46	661	22.54	711	24.61	761	26.69	811	28.76	861	30.84
612	20.50	662	22.58	712	24.65	762	26.73	812	28.80	862	30.88
613	20.55	663	22.62	713	24.70	763	26.77	813	28.85	863	30.92
614	20.59	664	22.66	714	24.74	764	26.81	814	28.89	864	30.96
615	20.63	665	22.70	715	24.78	765	26.85	815	28.93	865	31.00
616	20.67	666	22.74	716	24.82	766	26.89	816	28.97	866	31.04
617	20.71	667	22.79	717	24.86	767	26.94	817	29.01	867	31.09
618	20.75	668	22.83	718	24.90	768	26.98	818	29.05	868	31.13
619	20.79	669	22.87	719	24.94	769	27.02	819	29.09	869	31.17
620	20.84	670	22.91	720	24.99	770	27.06	820	29.14	870	31.21
621	20.88	671	22.95	721	25.03	771	27.10	821	29.18	871	31.25
622	20.92	672	22.99	722	25.07	772	27.14	822	29.22	872	31.29
623	20.96	673	23.04	723	25.11	773	27.19	823	29.26	873	31.34
624	21.00	674	23.08	724	25.15	774	27.23	824	29.30	874	31.38
625	21.04	675	23.12	725	25.19	775	27.27	825	29.34	875	31.42
626	21.08	676	23.16	726	25.23	776	27.31	826	29.38	876	31.46
627	21.13	677	23.20	727	25.28	777	27.35	827	29.43	877	31.50
628	21.17	678	23.24	728	25.32	778	27.39	828	29.47	878	31.54
629	21.21	679	23.28	729	25.36	779	27.43	829	29.51	879	31.58
630	21.25	680	23.33	730	25.40	780	27.48	830	29.55	880	31.63
631	21.29	681	23.37	731	25.44	781	27.52	831	29.59	881	31.67
632	21.33	682	23.41	732	25.48	782	27.56	832	29.63	882	31.71
633	21.38	683	23.45	733	25.53	783	27.60	833	29.68	883	31.75
634	21.42	684	23.49	734	25.57	784	27.64	834	29.72	884	31.79
635	21.46	685	23.53	735	25.61	785	27.68	835	29.76	885	31.83
636	21.50	686	23.57	736	25.65	786	27.72	836	29.80	886	31.87
637	21.54	687	23.62	737	25.69	787	27.77	837	29.84	887	31.92
638	21.58	688	23.66	738	25.73	788	27.81	838	29.88	888	31.96
639	21.62	689	23.70	739	25.77	789	27.85	839	29.92	889	32.00
640	21.67	690	23.74	740	25.82	790	27.89	840	29.97	890	32.04
641	21.71	691	23.78	741	25.86	791	27.93	841	30.01	891	32.08
642	21.75	692	23.82	742	25.90	792	27.97	842	30.05	892	32.12
643	21.79	693	23.87	743	25.94	793	28.02	843	30.09	893	32.17
644	21.83	694	23.91	744	25.98	794	28.06	844	30.13	894	32.21
645	21.87	695	23.95	745	26.02	795	28.10	845	30.17	895	32.25
646	21.91	696	23.99	746	26.06	796	28.14	846	30.21	896	32.29
647	21.96	697	24.03	747	26.11	797	28.18	847	30.26	897	32.33
648	22.00	698	24.07	748	26.15	798	28.22	848	30.30	898	32.37
649	22.04	699	24.11	749	26.19	799	28.26	849	30.34	899	32.41
650	22.08	700	24.16	750	26.23	800	28.31	850	30.38	900	32.46

(continued on next page)

## New York City - Resident Tax

### 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
<b>901</b>	\$32.50	<b>951</b>	\$34.57	<b>1,001</b>	\$36.65	<b>1,051</b>	\$38.72	<b>1,101</b>	\$40.80	<b>1,151</b>	\$42.87
<b>902</b>	32.54	<b>952</b>	34.61	<b>1,002</b>	36.69	<b>1,052</b>	38.76	<b>1,102</b>	40.84	<b>1,152</b>	42.91
<b>903</b>	32.58	<b>953</b>	34.66	<b>1,003</b>	36.73	<b>1,053</b>	38.81	<b>1,103</b>	40.88	<b>1,153</b>	42.96
<b>904</b>	32.62	<b>954</b>	34.70	<b>1,004</b>	36.77	<b>1,054</b>	38.85	<b>1,104</b>	40.92	<b>1,154</b>	43.01
<b>905</b>	32.66	<b>955</b>	34.74	<b>1,005</b>	36.81	<b>1,055</b>	38.89	<b>1,105</b>	40.96	<b>1,155</b>	43.05
<b>906</b>	32.70	<b>956</b>	34.78	<b>1,006</b>	36.85	<b>1,056</b>	38.93	<b>1,106</b>	41.00	<b>1,156</b>	43.09
<b>907</b>	32.75	<b>957</b>	34.82	<b>1,007</b>	36.90	<b>1,057</b>	38.97	<b>1,107</b>	41.05	<b>1,157</b>	43.13
<b>908</b>	32.79	<b>958</b>	34.86	<b>1,008</b>	36.94	<b>1,058</b>	39.01	<b>1,108</b>	41.09	<b>1,158</b>	43.18
<b>909</b>	32.83	<b>959</b>	34.90	<b>1,009</b>	36.98	<b>1,059</b>	39.05	<b>1,109</b>	41.13	<b>1,159</b>	43.22
<b>910</b>	32.87	<b>960</b>	34.95	<b>1,010</b>	37.02	<b>1,060</b>	39.10	<b>1,110</b>	41.17	<b>1,160</b>	43.26
<b>911</b>	32.91	<b>961</b>	34.99	<b>1,011</b>	37.06	<b>1,061</b>	39.14	<b>1,111</b>	41.21	<b>1,161</b>	43.30
<b>912</b>	32.95	<b>962</b>	35.03	<b>1,012</b>	37.10	<b>1,062</b>	39.18	<b>1,112</b>	41.25	<b>1,162</b>	43.35
<b>913</b>	33.00	<b>963</b>	35.07	<b>1,013</b>	37.15	<b>1,063</b>	39.22	<b>1,113</b>	41.30	<b>1,163</b>	43.39
<b>914</b>	33.04	<b>964</b>	35.11	<b>1,014</b>	37.19	<b>1,064</b>	39.26	<b>1,114</b>	41.34	<b>1,164</b>	43.43
<b>915</b>	33.08	<b>965</b>	35.15	<b>1,015</b>	37.23	<b>1,065</b>	39.30	<b>1,115</b>	41.38	<b>1,165</b>	43.47
<b>916</b>	33.12	<b>966</b>	35.19	<b>1,016</b>	37.27	<b>1,066</b>	39.34	<b>1,116</b>	41.42	<b>1,166</b>	43.52
<b>917</b>	33.16	<b>967</b>	35.24	<b>1,017</b>	37.31	<b>1,067</b>	39.39	<b>1,117</b>	41.46	<b>1,167</b>	43.56
<b>918</b>	33.20	<b>968</b>	35.28	<b>1,018</b>	37.35	<b>1,068</b>	39.43	<b>1,118</b>	41.50	<b>1,168</b>	43.60
<b>919</b>	33.24	<b>969</b>	35.32	<b>1,019</b>	37.39	<b>1,069</b>	39.47	<b>1,119</b>	41.54	<b>1,169</b>	43.64
<b>920</b>	33.29	<b>970</b>	35.36	<b>1,020</b>	37.44	<b>1,070</b>	39.51	<b>1,120</b>	41.59	<b>1,170</b>	43.69
<b>921</b>	33.33	<b>971</b>	35.40	<b>1,021</b>	37.48	<b>1,071</b>	39.55	<b>1,121</b>	41.63	<b>1,171</b>	43.73
<b>922</b>	33.37	<b>972</b>	35.44	<b>1,022</b>	37.52	<b>1,072</b>	39.59	<b>1,122</b>	41.67	<b>1,172</b>	43.77
<b>923</b>	33.41	<b>973</b>	35.49	<b>1,023</b>	37.56	<b>1,073</b>	39.64	<b>1,123</b>	41.71	<b>1,173</b>	43.81
<b>924</b>	33.45	<b>974</b>	35.53	<b>1,024</b>	37.60	<b>1,074</b>	39.68	<b>1,124</b>	41.75	<b>1,174</b>	43.86
<b>925</b>	33.49	<b>975</b>	35.57	<b>1,025</b>	37.64	<b>1,075</b>	39.72	<b>1,125</b>	41.79	<b>1,175</b>	43.90
<b>926</b>	33.53	<b>976</b>	35.61	<b>1,026</b>	37.68	<b>1,076</b>	39.76	<b>1,126</b>	41.83	<b>1,176</b>	43.94
<b>927</b>	33.58	<b>977</b>	35.65	<b>1,027</b>	37.73	<b>1,077</b>	39.80	<b>1,127</b>	41.88	<b>1,177</b>	43.98
<b>928</b>	33.62	<b>978</b>	35.69	<b>1,028</b>	37.77	<b>1,078</b>	39.84	<b>1,128</b>	41.92	<b>1,178</b>	44.03
<b>929</b>	33.66	<b>979</b>	35.73	<b>1,029</b>	37.81	<b>1,079</b>	39.88	<b>1,129</b>	41.96	<b>1,179</b>	44.07
<b>930</b>	33.70	<b>980</b>	35.78	<b>1,030</b>	37.85	<b>1,080</b>	39.93	<b>1,130</b>	42.00	<b>1,180</b>	44.11
<b>931</b>	33.74	<b>981</b>	35.82	<b>1,031</b>	37.89	<b>1,081</b>	39.97	<b>1,131</b>	42.04	<b>1,181</b>	44.15
<b>932</b>	33.78	<b>982</b>	35.86	<b>1,032</b>	37.93	<b>1,082</b>	40.01	<b>1,132</b>	42.08	<b>1,182</b>	44.20
<b>933</b>	33.83	<b>983</b>	35.90	<b>1,033</b>	37.98	<b>1,083</b>	40.05	<b>1,133</b>	42.13	<b>1,183</b>	44.24
<b>934</b>	33.87	<b>984</b>	35.94	<b>1,034</b>	38.02	<b>1,084</b>	40.09	<b>1,134</b>	42.17	<b>1,184</b>	44.28
<b>935</b>	33.91	<b>985</b>	35.98	<b>1,035</b>	38.06	<b>1,085</b>	40.13	<b>1,135</b>	42.21	<b>1,185</b>	44.32
<b>936</b>	33.95	<b>986</b>	36.02	<b>1,036</b>	38.10	<b>1,086</b>	40.17	<b>1,136</b>	42.25	<b>1,186</b>	44.37
<b>937</b>	33.99	<b>987</b>	36.07	<b>1,037</b>	38.14	<b>1,087</b>	40.22	<b>1,137</b>	42.29	<b>1,187</b>	44.41
<b>938</b>	34.03	<b>988</b>	36.11	<b>1,038</b>	38.18	<b>1,088</b>	40.26	<b>1,138</b>	42.33	<b>1,188</b>	44.45
<b>939</b>	34.07	<b>989</b>	36.15	<b>1,039</b>	38.22	<b>1,089</b>	40.30	<b>1,139</b>	42.37	<b>1,189</b>	44.49
<b>940</b>	34.12	<b>990</b>	36.19	<b>1,040</b>	38.27	<b>1,090</b>	40.34	<b>1,140</b>	42.42	<b>1,190</b>	44.54
<b>941</b>	34.16	<b>991</b>	36.23	<b>1,041</b>	38.31	<b>1,091</b>	40.38	<b>1,141</b>	42.46	<b>1,191</b>	44.58
<b>942</b>	34.20	<b>992</b>	36.27	<b>1,042</b>	38.35	<b>1,092</b>	40.42	<b>1,142</b>	42.50	<b>1,192</b>	44.62
<b>943</b>	34.24	<b>993</b>	36.32	<b>1,043</b>	38.39	<b>1,093</b>	40.47	<b>1,143</b>	42.54	<b>1,193</b>	44.66
<b>944</b>	34.28	<b>994</b>	36.36	<b>1,044</b>	38.43	<b>1,094</b>	40.51	<b>1,144</b>	42.58	<b>1,194</b>	44.71
<b>945</b>	34.32	<b>995</b>	36.40	<b>1,045</b>	38.47	<b>1,095</b>	40.55	<b>1,145</b>	42.62	<b>1,195</b>	44.75
<b>946</b>	34.36	<b>996</b>	36.44	<b>1,046</b>	38.51	<b>1,096</b>	40.59	<b>1,146</b>	42.66	<b>1,196</b>	44.79
<b>947</b>	34.41	<b>997</b>	36.48	<b>1,047</b>	38.56	<b>1,097</b>	40.63	<b>1,147</b>	42.71	<b>1,197</b>	44.83
<b>948</b>	34.45	<b>998</b>	36.52	<b>1,048</b>	38.60	<b>1,098</b>	40.67	<b>1,148</b>	42.75	<b>1,198</b>	44.88
<b>949</b>	34.49	<b>999</b>	36.56	<b>1,049</b>	38.64	<b>1,099</b>	40.71	<b>1,149</b>	42.79	<b>1,199</b>	44.92
<b>950</b>	34.53	<b>1,000</b>	36.61	<b>1,050</b>	38.68	<b>1,100</b>	40.76	<b>1,150</b>	42.83	<b>1,200</b>	44.96

## New York City Conversion of Tables

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

### A. General rule

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

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

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

### Example: New York City - Resident Tax

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

- (1) Factor = 3
- (2)  $\$6,750 \div 3 = \$2,250$
- (3) Refer to New York City Resident Monthly Married Table (pages 18 and 19).  
Withholding tax on \$2,250 wages, 2 exemptions = \$47.55
- (4)  $\$47.55 \times 3 = \$142.65$

### 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.

Dated: Albany, New York  
February 6, 2018

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Nonie Manion  
First Deputy Commissioner of  
Taxation and Finance