STATE OF NEW YORK

DEPARTMENT OF TAXATION AND FINANCE

COMMISSIONER OF TAXATION AND FINANCE

ALBANY, NEW YORK

Pursuant to the authority contained in subdivision First of section 171, paragraph (1) of subsection (a) of section 671, subsection (a) of section 697, subsection (a) of section 1329, subsection (a) of section 1332 of the Tax Law; section 15-105 and subdivision (a) of section 15-108 of the Codes and Ordinances of the City of Yonkers; and section 5 of Part Z-1 of Chapter 57 of the Laws of 2009; the Second Deputy Commissioner of Taxation and Finance, being duly authorized to act due to the absence of the Acting Commissioner/First Deputy Commissioner and the vacancy in the office of the Commissioner of Taxation and Finance, hereby makes and adopts the following amendments to the New York State Personal Income Tax Regulations under Article 22 of the Tax Law, the City of Yonkers Income Tax Surcharge on Residents Regulations, and to Appendixes 10 and 10-A, which comprise the regulations with respect to the New York State and City of Yonkers withholding tables and other methods, as published in Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York:

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

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

the supplemental wages either to the regular wages for the current payroll period or to the regular wages for the last preceding payroll period within the same calendar year. However, if New York State personal income tax has been withheld from an employee's regular wages, an employer may withhold New York State personal income tax from the supplemental wages at a rate equal to the rate of New York State personal income tax to be withheld from the highest denominated taxable income applicable to withholding from salaries and wages (e.g., [11.03] 9.77 percent for supplemental wages paid after [April 30, 2009] December 31, 2009) , without any allowance for withholding exemptions.

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

(b) Supplemental wages. The provisions of section 171.4(b) of this Title with respect to the withholding of New York State personal income tax on supplemental wages shall also be applicable to the withholding of City of Yonkers income tax surcharge on residents, except with regard to the rate prescribed in such section. For City of Yonkers income tax surcharge on residents withholding purposes, an employer may withhold from the supplemental wages at a rate which is equal to the product of the rate of the City of Yonkers income tax surcharge on residents for the applicable taxable year multiplied by the rate of New York State personal income tax to be withheld from the highest denominated taxable income applicable to withholding from salaries and wages (e.g., for supplemental wages paid after [April 30, 2009] December 31, 2009, ten percent multiplied by [11.03] 9.77 percent which equals [1.103] .977 percent), without any allowance for withholding exemptions.

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

Table II - A   Weekly Payroll

If the amount of net wages (after subtracting deductions and exemptions) is:

Line	At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$154	$0	0.0400	$0
2	154	212	154	0.0450	6.15
3	212	250	212	0.0525	8.75
4	250	385	250	0.0590	10.77
5	385	1,731	385	0.0685	18.71
6	1,731	1,923	1,731	0.0764	110.92
7	1,923	2,885	1,923	0.0814	125.62
8	2,885	3,846	2,885	0.0735	203.88
9	3,846	5,769	3,846	0.0835	274.56
10	5,769	6,731	5,769	0.1235	435.13
11	6,731	9,615	6,731	0.0835	553.88
12	9,615	10,577	9,615	0.2067	794.75
13	10,577	....	10,577	0.0977	993.50

Table II - D   Monthly Payroll

If the amount of net wages (after subtracting deductions and exemptions) is:

Line	At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$667	$0	0.0400	$0
2	667	917	667	0.0450	26.67
3	917	1,083	917	0.0525	37.92
4	1,083	1,667	1,083	0.0590	46.67
5	1,667	7,500	1,667	0.0685	81.08
6	7,500	8,333	7,500	0.0764	480.67
7	8,333	12,500	8,333	0.0814	544.33
8	12,500	16,667	12,500	0.0735	883.50
9	16,667	25,000	16,667	0.0835	1,189.75
10	25,000	29,167	25,000	0.1235	1,885.58
11	29,167	41,667	29,167	0.0835	2,400.17
12	41,667	45,833	41,667	0.2067	3,443.92
13	45,833	....	45,833	0.0977	4,305.17

Table II - B   Biweekly Payroll

If the amount of net wages (after subtracting deductions and exemptions) is:

Line	At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$308	$0	0.0400	$0
2	308	423	308	0.0450	12.31
3	423	500	423	0.0525	17.50
4	500	769	500	0.0590	21.54
5	769	3,462	769	0.0685	37.42
6	3,462	3,846	3,462	0.0764	221.85
7	3,846	5,769	3,846	0.0814	251.23
8	5,769	7,692	5,769	0.0735	407.77
9	7,692	11,538	7,692	0.0835	549.12
10	11,538	13,462	11,538	0.1235	870.27
11	13,462	19,231	13,462	0.0835	1,107.77
12	19,231	21,154	19,231	0.2067	1,589.50
13	21,154	....	21,154	0.0977	1,987.00

Table II - E   Daily Payroll

If the amount of net wages (after subtracting deductions and exemptions) is:

Line	At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$31	$0	0.0400	$0
2	31	42	31	0.0450	1.23
3	42	50	42	0.0525	1.75
4	50	77	50	0.0590	2.15
5	77	346	77	0.0685	3.74
6	346	385	346	0.0764	22.18
7	385	577	385	0.0814	25.12
8	577	769	577	0.0735	40.78
9	769	1,154	769	0.0835	54.91
10	1,154	1,346	1,154	0.1235	87.03
11	1,346	1,923	1,346	0.0835	110.78
12	1,923	2,115	1,923	0.2067	158.95
13	2,115	....	2,115	0.0977	198.70

Table II - C   Semimonthly Payroll

If the amount of net wages (after subtracting deductions and exemptions) is:

Line	At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$333	$0	0.0400	$0
2	333	458	333	0.0450	13.33
3	458	542	458	0.0525	18.96
4	542	833	542	0.0590	23.33
5	833	3,750	833	0.0685	40.54
6	3,750	4,167	3,750	0.0764	240.33
7	4,167	6,250	4,167	0.0814	272.17
8	6,250	8,333	6,250	0.0735	441.75
9	8,333	12,500	8,333	0.0835	594.88
10	12,500	14,583	12,500	0.1235	942.79
11	14,583	20,833	14,583	0.0835	1,200.08
12	20,833	22,917	20,833	0.2067	1,721.96
13	22,917	....	22,917	0.0977	2,152.58

Annual Tax Rate Schedule

If annual wages (after subtracting deductions and exemptions) are:

Line	At Least	But less than	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.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$8,000	$0	0.0400	$0
2	8,000	11,000	8,000	0.0450	320.00
3	11,000	13,000	11,000	0.0525	455.00
4	13,000	20,000	13,000	0.0590	560.00
5	20,000	90,000	20,000	0.0685	973.00
6	90,000	100,000	90,000	0.0764	5,768.00
7	100,000	150,000	100,000	0.0814	6,532.00
8	150,000	200,000	150,000	0.0735	10,602.00
9	200,000	300,000	200,000	0.0835	14,277.00
10	300,000	350,000	300,000	0.1235	22,627.00
11	350,000	500,000	350,000	0.0835	28,802.00
12	500,000	550,000	500,000	0.2067	41,327.00
13	550,000	....	550,000	0.0977	51,662.00

Steps for computing the amount of tax to be withheld:

Step 1   If the number of exemptions claimed is ten or fewer, look up the total exemption and deduction amount in Table A on page T-12, according to the payroll period and marital status claimed. (If there are more than 10 exemptions, multiply the number by the exemption amount in Table C on page T-12 and add it to the deduction amount from Table B.) Subtract the total exemption and deduction amount from the wages to get net wages.

For weekly payroll periods, if the amount of net wages is $600 or less, you may use the simplified Dollar to Dollar Withholding Table beginning on page T-15 to find the amount to withhold. Otherwise, continue with Step 2.

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

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

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

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

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

Table II - A   Weekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$154	$0	0.0400	$0
2	154	212	154	0.0450	6.15
3	212	250	212	0.0525	8.75
4	250	385	250	0.0590	10.77
5	385	1,731	385	0.0685	18.71
6	1,731	1,923	1,731	0.0764	110.92
7	1,923	2,885	1,923	0.0814	125.62
8	2,885	5,769	2,885	0.0735	203.88
9	5,769	6,731	5,769	0.1435	415.90
10	6,731	9,615	6,731	0.0835	553.88
11	9,615	10,577	9,615	0.2067	794.75
12	10,577		10,577	0.0977	993.50

Table II - D   Monthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$667	$0	0.0400	$0
2	667	917	667	0.0450	26.67
3	917	1,083	917	0.0525	37.92
4	1,083	1,667	1,083	0.0590	46.67
5	1,667	7,500	1,667	0.0685	81.08
6	7,500	8,333	7,500	0.0764	480.67
7	8,333	12,500	8,333	0.0814	544.33
8	12,500	25,000	12,500	0.0735	883.50
9	25,000	29,167	25,000	0.1435	1,802.25
10	29,167	41,667	29,167	0.0835	2,400.17
11	41,667	45,833	41,667	0.2067	3,443.92
12	45,833		45,833	0.0977	4,305.17

Table II - B   Biweekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$308	$0	0.0400	$0
2	308	423	308	0.0450	12.31
3	423	500	423	0.0525	17.50
4	500	769	500	0.0590	21.54
5	769	3,462	769	0.0685	37.42
6	3,462	3,846	3,462	0.0764	221.85
7	3,846	5,769	3,846	0.0814	251.23
8	5,769	11,538	5,769	0.0735	407.77
9	11,538	13,462	11,538	0.1435	831.81
10	13,462	19,231	13,462	0.0835	1,107.77
11	19,231	21,154	19,231	0.2067	1,589.50
12	21,154		21,154	0.0977	1,987.00

Table II - E   Daily Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$31	$0	0.0400	$0
2	31	42	31	0.0450	1.23
3	42	50	42	0.0525	1.75
4	50	77	50	0.0590	2.15
5	77	346	77	0.0685	3.74
6	346	385	346	0.0764	22.18
7	385	577	385	0.0814	25.12
8	577	1,154	577	0.0735	40.78
9	1,154	1,346	1,154	0.1435	83.18
10	1,346	1,923	1,346	0.0835	110.78
11	1,923	2,115	1,923	0.2067	158.95
12	2,115		2,115	0.0977	198.70

Table II - C   Semimonthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$333	$0	0.0400	$0
2	333	458	333	0.0450	13.33
3	458	542	458	0.0525	18.96
4	542	833	542	0.0590	23.33
5	833	3,750	833	0.0685	40.54
6	3,750	4,167	3,750	0.0764	240.33
7	4,167	6,250	4,167	0.0814	272.17
8	6,250	12,500	6,250	0.0735	441.75
9	12,500	14,583	12,500	0.1435	901.13
10	14,583	20,833	14,583	0.0835	1,200.08
11	20,833	22,917	20,833	0.2067	1,721.96
12	22,917		22,917	0.0977	2,152.58

Annual Tax Rate Schedule

Line	If annual wages (after subtracting deductions and exemptions) are: At Least	But less than	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.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$8,000	$0	0.0400	$0
2	8,000	11,000	8,000	0.0450	320.00
3	11,000	13,000	11,000	0.0525	455.00
4	13,000	20,000	13,000	0.0590	560.00
5	20,000	90,000	20,000	0.0685	973.00
6	90,000	100,000	90,000	0.0764	5,768.00
7	100,000	150,000	100,000	0.0814	6,532.00
8	150,000	300,000	150,000	0.0735	10,602.00
9	300,000	350,000	300,000	0.1435	21,627.00
10	350,000	500,000	350,000	0.0835	28,802.00
11	500,000	550,000	500,000	0.2067	41,327.00
12	550,000		550,000	0.0977	51,662.00

Steps for computing the amount of tax to be withheld:

Step 1   If the number of exemptions claimed is ten or fewer, look up the total exemption and deduction amount in Table A on page T-12, according to the payroll period and marital status claimed. (If there are more than 10 exemptions, multiply the number by the exemption amount in Table C on page T-12 and add it to the deduction amount from Table B.) Subtract the total exemption and deduction amount from the wages to get net wages.

For weekly payroll periods, if the amount of net wages is $600 or less, you may use the simplified Dollar to Dollar Withholding Table beginning on page T-15 to find the amount to withhold. Otherwise, continue with Step 2.

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

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

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

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

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

Method II   Exact Calculation Method
Examples

Single

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

1. Amount from Table A on page T-12 is $191.90 for single, weekly payroll, 3 exemptions. $400 wages - $191.90 = $208.10 net wages.
2. Use Table II - A on page T-13 for single, weekly payroll. Look up $208.10 and use line 2 on which $208.10 is greater than Column 1 ($154) but less than Column 2 ($212).
3. $208.10 - $154 (from Column 3, line 2) = $54.10.
4. $54.10 x .0450 (from Column 4, line 2) = $2.43.
5. $2.43 + $6.15 (from Column 5, line 2) = $8.58. Withhold this amount.

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

1. Amount from Table A on page T-12 is $831.15 for single, monthly payroll, 3 exemptions. $50,000 wages - $831.15 = $49,168.85 net wages.
2. Use Table II - D on page T-13 for single, monthly payroll. Look up $49,168.85 and use line 13 on which $49,168.85 is greater than Column 1 ($45,833).
3. $49,168.85 - $45,833 (from Column 3, line 13) = $3,335.85.
4. $3,335.85 x .0977 (from Column 4, line 13) = $325.91.
5. $325.91 + $4,305.17 (from Column 5, line 13) = $4,631.08. Withhold this amount.

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

1. Amount from Table A on page T-12 is $332.25 for single, semimonthly payroll, 1 exemption. $5,000 wages - $332.25 = $4,667.75 net wages.
2. Use Table II - C on page T-13 for single, semimonthly payroll. Look up $4,667.75 and use line 7 on which $4,667.75 is greater than Column 1 ($4,167) but less than Column 2 ($6,250).
3. $4,667.75 - $4,167 (from Column 3, line 7) = $500.75.
4. $500.75 x .0814 (from Column 4, line 7) = $40.76.
5. $40.76 + $272.17 (from Column 5, line 7) = $312.93. Withhold this amount.

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

1. Amount from Table A on page T-12 is $34.55 for single, daily payroll, 2 exemptions. $750 wages - $34.55 = $715.45 net wages.
2. Use Table II - E on page T-13 for single, daily payroll. Look up $715.45 and use line 8 on which $715.45 is greater than Column 1 ($577), but less than Column 2 ($769).
3. $715.45 - $577 (from Column 3, line 8) = $138.45.
4. $138.45 x .0735 (from Column 4, line 8) = $10.18.
5. $10.18 + $40.78 (from Column 5, line 8) = $50.96. Withhold this amount.

Married

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

1. Amount from Table A on page T-12 is $220.75 for married, weekly payroll 4 exemptions. $400 wages - $220.75 = $179.25 net wages.
2. Use Table II - A on page T-14 for married, weekly payroll. Look up $179.25 and use line 2 on which $179.25 is greater than Column 1 ($154) but less than Column 2 ($212).
3. $179.25 - $154 (from Column 3, line 2) = $25.25.
4. $25.25 x .0450 (from Column 4, line 2) = $1.14.
5. $1.14 + $6.15 (from Column 5, line 2) = $7.29. Withhold this amount.

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

1. Amount from Table A on page T-12 is $872.80 for married, monthly payroll, 3 exemptions. $50,000 wages - $872.80 = $49,127.20 net wages.
2. Use Table II - D on page T-14 for married, monthly payroll. Look up $49,127.20 and use line 12 on which $49,127.20 is greater than Column 1 ($45,833).
3. $49,127.20 - $45,833 (from Column 3, line 12) = $3,294.20.
4. $3,294.20 x .0977 (from Column 4, line 12) = $321.84.
5. $321.84 + $4,305.17 (from Column 5, line 12) = $4,627.01. Withhold this amount.

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

1. Amount from Table A on page T-12 is $436.40 for married, semimonthly payroll, 3 exemptions. $5,000 wages - $436.40 = $4,563.60 net wages.
2. Use Table II - C on page T-14 for married, semimonthly payroll. Look up $4,563.60 and use line 7 on which $4,563.60 is greater than Column 1 ($4,167) but less than Column 2 ($6,250).
3. $4,563.60 - $4,167 (from Column 3, line 7) = $396.60.
4. $396.60 x .0814 (from Column 4, line 7) = $32.28.
5. $32.28 + $272.17 (from Column 5, line 7) = $304.45. Withhold this amount.

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

1. Amount from Table A on page T-12 is $36.45 for married, daily payroll, 2 exemptions. $750 wages - $36.45 = $713.55 net wages.
2. Use Table II - E on page T-14 for married, daily payroll. Look up $713.55 and use line 8 on which $713.55 is greater than Column 1 ($577), but less than Column 2 ($1,154).
3. $713.55 - $577 (from Column 3, line 8) = $136.55.
4. $136.55 x .0735 (from Column 4, line 8) = $10.04.
5. $10.04 + $40.78 (from Column 5, line 8) = $50.82. Withhold this amount.

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

Table II - A   Weekly Payroll

If the amount of net wages (after subtracting deductions and exemptions) is:

Line	At Least Column 1	But less than Column 2	Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 Column 4	Add the result to Column 5 amount. Multiply by 10% (.10). Withhold the product. Column 5
1	$0	$154	$0	0.0400	$0
2	154	212	154	0.0450	6.15
3	212	250	212	0.0525	8.75
4	250	385	250	0.0590	10.77
5	385	1,731	385	0.0685	18.71
6	1,731	1,923	1,731	0.0764	110.92
7	1,923	2,885	1,923	0.0814	125.62
8	2,885	3,846	2,885	0.0735	203.88
9	3,846	5,769	3,846	0.0835	274.56
10	5,769	6,731	5,769	0.1235	435.13
11	6,731	9,615	6,731	0.0835	553.88
12	9,615	10,577	9,615	0.2067	794.75
13	10,577	....	10,577	0.0977	993.50

Table II - D   Monthly Payroll

If the amount of net wages (after subtracting deductions and exemptions) is:

Line	At Least Column 1	But less than Column 2	Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 Column 4	Add the result to Column 5 amount. Multiply by 10% (.10). Withhold the product. Column 5
1	$0	$667	$0	0.0400	$0
2	667	917	667	0.0450	26.67
3	917	1,083	917	0.0525	37.92
4	1,083	1,667	1,083	0.0590	46.67
5	1,667	7,500	1,667	0.0685	81.08
6	7,500	8,333	7,500	0.0764	480.67
7	8,333	12,500	8,333	0.0814	544.33
8	12,500	16,667	12,500	0.0735	883.50
9	16,667	25,000	16,667	0.0835	1,189.75
10	25,000	29,167	25,000	0.1235	1,885.58
11	29,167	41,667	29,167	0.0835	2,400.17
12	41,667	45,833	41,667	0.2067	3,443.92
13	45,833	....	45,833	0.0977	4,305.17

Table II - B   Biweekly Payroll

If the amount of net wages (after subtracting deductions and exemptions) is:

Line	At Least Column 1	But less than Column 2	Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 Column 4	Add the result to Column 5 amount. Multiply by 10% (.10). Withhold the product. Column 5
1	$0	$308	$0	0.0400	$0
2	308	423	308	0.0450	12.31
3	423	500	423	0.0525	17.50
4	500	769	500	0.0590	21.54
5	769	3,462	769	0.0685	37.42
6	3,462	3,846	3,462	0.0764	221.85
7	3,846	5,769	3,846	0.0814	251.23
8	5,769	7,692	5,769	0.0735	407.77
9	7,692	11,538	7,692	0.0835	549.12
10	11,538	13,462	11,538	0.1235	870.27
11	13,462	19,231	13,462	0.0835	1,107.77
12	19,231	21,154	19,231	0.2067	1,589.50
13	21,154	....	21,154	0.0977	1,987.00

Table II - E   Daily Payroll

If the amount of net wages (after subtracting deductions and exemptions) is:

Line	At Least Column 1	But less than Column 2	Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 Column 4	Add the result to Column 5 amount. Multiply by 10% (.10). Withhold the product. Column 5
1	$0	$31	$0	0.0400	$0
2	31	42	31	0.0450	1.23
3	42	50	42	0.0525	1.75
4	50	77	50	0.0590	2.15
5	77	346	77	0.0685	3.74
6	346	385	346	0.0764	22.18
7	385	577	385	0.0814	25.12
8	577	769	577	0.0735	40.78
9	769	1,154	769	0.0835	54.91
10	1,154	1,346	1,154	0.1235	87.03
11	1,346	1,923	1,346	0.0835	110.78
12	1,923	2,115	1,923	0.2067	158.95
13	2,115	....	2,115	0.0977	198.70

Table II - C   Semimonthly Payroll

If the amount of net wages (after subtracting deductions and exemptions) is:

Line	At Least Column 1	But less than Column 2	Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 Column 4	Add the result to Column 5 amount. Multiply by 10% (.10). Withhold the product. Column 5
1	$0	$333	$0	0.0400	$0
2	333	458	333	0.0450	13.33
3	458	542	458	0.0525	18.96
4	542	833	542	0.0590	23.33
5	833	3,750	833	0.0685	40.54
6	3,750	4,167	3,750	0.0764	240.33
7	4,167	6,250	4,167	0.0814	272.17
8	6,250	8,333	6,250	0.0735	441.75
9	8,333	12,500	8,333	0.0835	594.88
10	12,500	14,583	12,500	0.1235	942.79
11	14,583	20,833	14,583	0.0835	1,200.08
12	20,833	22,917	20,833	0.2067	1,721.96
13	22,917	....	22,917	0.0977	2,152.58

Annual Tax Rate Schedule

If annual wages (after subtracting deductions and exemptions) are:

Line	At Least Column 1	But less than Column 2	Subtract Column 3 amount from taxable portion of annualized pay Column 3	Multiply the result by Column 4 Column 4	Add the result to Column 5 amount. Multiply by 10% (.10). Withhold the product. Column 5
1	$0	$8,000	$0	0.0400	$0
2	8,000	11,000	8,000	0.0450	320.00
3	11,000	13,000	11,000	0.0525	455.00
4	13,000	20,000	13,000	0.0590	560.00
5	20,000	90,000	20,000	0.0685	973.00
6	90,000	100,000	90,000	0.0764	5,768.00
7	100,000	150,000	100,000	0.0814	6,532.00
8	150,000	200,000	150,000	0.0735	10,602.00
9	200,000	300,000	200,000	0.0835	14,277.00
10	300,000	350,000	300,000	0.1235	22,627.00
11	350,000	500,000	350,000	0.0835	28,802.00
12	500,000	550,000	500,000	0.2067	41,327.00
13	550,000	....	550,000	0.0977	51,662.00

Steps for computing the amount of tax to be withheld:

Step 1 If the number of exemptions claimed is ten or fewer, look up the total exemption and deduction amount in Table A on page T-56, according to the payroll period and marital status claimed. (If there are more than 10 exemptions, multiply the number by the exemption amount in Table C on page T-56 and add it to the deduction amount from Table B.) Subtract the total exemption and deduction amount from the wages to get net wages.

For weekly payroll periods, if the amount of net wages is $600 or less, you may use the simplified Dollar to Dollar Withholding Table beginning on page T-59 to find the amount to withhold. Otherwise, continue with Step 2.

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

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

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

Step 5 Following across the same line, add the result from Step 4 to the amount in Column 5. Multiply the result by 10% (.10). Withhold the resulting product from wages.

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

City of Yonkers Married Method II Exact Calculation Method

Table II - A Weekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 10% (.10). Withhold the product.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$154	$0	0.0400	$0
2	154	212	154	0.0450	6.15
3	212	250	212	0.0525	8.75
4	250	385	250	0.0590	10.77
5	385	1,731	385	0.0685	18.71
6	1,731	1,923	1,731	0.0764	110.92
7	1,923	2,885	1,923	0.0814	125.62
8	2,885	5,769	2,885	0.0735	203.88
9	5,769	6,731	5,769	0.1435	415.90
10	6,731	9,615	6,731	0.0835	553.88
11	9,615	10,577	9,615	0.2067	794.75
12	10,577		10,577	0.0977	993.50

Table II - D Monthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 10% (.10). Withhold the product.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$667	$0	0.0400	$0
2	667	917	667	0.0450	26.67
3	917	1,083	917	0.0525	37.92
4	1,083	1,667	1,083	0.0590	46.67
5	1,667	7,500	1,667	0.0685	81.08
6	7,500	8,333	7,500	0.0764	480.67
7	8,333	12,500	8,333	0.0814	544.33
8	12,500	25,000	12,500	0.0735	883.50
9	25,000	29,167	25,000	0.1435	1,802.25
10	29,167	41,667	29,167	0.0835	2,400.17
11	41,667	45,833	41,667	0.2067	3,443.92
12	45,833		45,833	0.0977	4,305.17

Table II - B Biweekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 10% (.10). Withhold the product.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$308	$0	0.0400	$0
2	308	423	308	0.0450	12.31
3	423	500	423	0.0525	17.50
4	500	769	500	0.0590	21.54
5	769	3,462	769	0.0685	37.42
6	3,462	3,846	3,462	0.0764	221.85
7	3,846	5,769	3,846	0.0814	251.23
8	5,769	11,538	5,769	0.0735	407.77
9	11,538	13,462	11,538	0.1435	831.81
10	13,462	19,231	13,462	0.0835	1,107.77
11	19,231	21,154	19,231	0.2067	1,589.50
12	21,154		21,154	0.0977	1,987.00

Table II - E Daily Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 10% (.10). Withhold the product.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$31	$0	0.0400	$0
2	31	42	31	0.0450	1.23
3	42	50	42	0.0525	1.75
4	50	77	50	0.0590	2.15
5	77	346	77	0.0685	3.74
6	346	385	346	0.0764	22.18
7	385	577	385	0.0814	25.12
8	577	1,154	577	0.0735	40.78
9	1,154	1,346	1,154	0.1435	83.18
10	1,346	1,923	1,346	0.0835	110.78
11	1,923	2,115	1,923	0.2067	158.95
12	2,115		2,115	0.0977	198.70

Table II - C Semimonthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 10% (.10). Withhold the product.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$333	$0	0.0400	$0
2	333	458	333	0.0450	13.33
3	458	542	458	0.0525	18.96
4	542	833	542	0.0590	23.33
5	833	3,750	833	0.0685	40.54
6	3,750	4,167	3,750	0.0764	240.33
7	4,167	6,250	4,167	0.0814	272.17
8	6,250	12,500	6,250	0.0735	441.75
9	12,500	14,583	12,500	0.1435	901.13
10	14,583	20,833	14,583	0.0835	1,200.08
11	20,833	22,917	20,833	0.2067	1,721.96
12	22,917		22,917	0.0977	2,152.58

Annual Tax Rate Schedule

Line	If annual wages (after subtracting deductions and exemptions) are: At Least	But less than	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 10% (.10). Withhold the product.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$8,000	$0	0.0400	$0
2	8,000	11,000	8,000	0.0450	320.00
3	11,000	13,000	11,000	0.0525	455.00
4	13,000	20,000	13,000	0.0590	560.00
5	20,000	90,000	20,000	0.0685	973.00
6	90,000	100,000	90,000	0.0764	5,768.00
7	100,000	150,000	100,000	0.0814	6,532.00
8	150,000	300,000	150,000	0.0735	10,602.00
9	300,000	350,000	300,000	0.1435	21,627.00
10	350,000	500,000	350,000	0.0835	28,802.00
11	500,000	550,000	500,000	0.2067	41,327.00
12	550,000		550,000	0.0977	51,662.00

Steps for computing the amount of tax to be withheld:

Step 1 If the number of exemptions claimed is ten or fewer, look up the total exemption and deduction amount in Table A on page T-56, according to the payroll period and marital status claimed. (If there are more than 10 exemptions, multiply the number by the exemption amount in Table C on page T-56 and add it to the deduction amount from Table B.) Subtract the total exemption and deduction amount from the wages to get net wages.

For weekly payroll periods, if the amount of net wages is $600 or less, you may use the simplified Dollar to Dollar Withholding Table beginning on page T-59 to find the amount to withhold. Otherwise, continue with Step 2.

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

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

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

Step 5 Following across the same line, add the result from Step 4 to the amount in Column 5. Multiply the result by 10% (.10). Withhold the resulting product from wages.

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

City of Yonkers
Method II   Exact Calculation Method
Examples

Single

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

1. Amount from Table A on page T-56 is $191.90 for single, weekly payroll, 3 exemptions. $400 wages - $191.90 = $208.10 net wages.
2. Use Table II - A on page T-57 for single, weekly payroll. Look up $208.10 and use line 2 on which $208.10 is greater than Column 1 ($154) but less than Column 2 ($212).
3. $208.10 - $154 (from Column 3, line 2) = $54.10.
4. $54.10 x .0450 (from Column 4, line 2) = $2.43.
5. $2.43 + $6.15 (from Column 5, line 2) = $8.58.
   $8.58 X .10 = $0.86. Withhold this amount.

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

1. Amount from Table A on page T-56 is $831.15 for single, monthly payroll, 3 exemptions. $50,000 wages - $831.15 = $49,168.85 net wages.
2. Use Table II - D on page T-57 for single, monthly payroll. Look up $49,168.85 and use line 13 on which $49,168.85 is greater than Column 1 ($45,833).
3. $49,168.85 - $45,833 (from Column 3, line 13) = $3,335.85.
4. $3,335.85 x .0977 (from Column 4, line 13) = $325.91.
5. $325.91 + $4,305.17 (from Column 5, line 13) = $4,631.08.
   $4,631.08 X .10 = $463.11. Withhold this amount.

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

1. Amount from Table A on page T-56 is $332.25 for single, semimonthly payroll, 1 exemption. $5,000 wages - $332.25 = $4,667.75 net wages.
2. Use Table II - C on page T-57 for single, semimonthly payroll. Look up $4,667.75 and use line 7 on which $4,667.75 is greater than Column 1 ($4,167) but less than Column 2 ($6,250).
3. $4,667.75 - $4,167 (from Column 3, line 7) = $500.75.
4. $500.75 x .0814 (from Column 4, line 7) = $40.76.
5. $40.76 + $272.17 (from Column 5, line 7) = $312.19.
   $312.19 X .10 = $31.22. Withhold this amount.

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

1. Amount from Table A on page T-56 is $34.55 for single, daily payroll, 2 exemptions. $750 wages - $34.55 = $715.45 net wages.
2. Use Table II - E on page T-57 for single, daily payroll. Look up $715.45 and use line 8 on which $715.45 is greater than Column 1 ($577), but less than Column 2 ($769).
3. $715.45 - $577 (from Column 3, line 8) = $138.45.
4. $138.45 x .0735 (from Column 4, line 8) = $10.18.
5. $10.18 + $40.78 (from Column 5, line 8) = $50.96.
   $50.96 X .10 = $5.10. Withhold this amount.

Married

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

1. Amount from Table A on page T-56 is $220.75 for married, weekly payroll 4 exemptions. $400 wages - $220.75 = $179.25 net wages.
2. Use Table II - A on page T-58 for married, weekly payroll. Look up $179.25 and use line 2 on which $179.25 is greater than Column 1 ($154) but less than Column 2 ($212).
3. $179.25 - $154 (from Column 3, line 2) = $25.25.
4. $25.25 x .0450 (from Column 4, line 2) = $1.14.
5. $1.14 + $6.15 (from Column 5, line 2) = $7.29.
   $7.29 X .10 = $0.73. Withhold this amount.

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

1. Amount from Table A on page T-56 is $872.80 for married, monthly payroll, 3 exemptions. $50,000 wages - $872.80 = $49,127.20 net wages.
2. Use Table II - D on page T-58 for married, monthly payroll. Look up $49,127.20 and use line 12 on which $49,127.20 is greater than Column 1 ($45,833).
3. $49,127.20 - $45,833 (from Column 3, line 12) = $3,294.20.
4. $3,294.20 x .0977 (from Column 4, line 12) = $321.84.
5. $321.84 + $4,305.17 (from Column 5, line 12) = $4,627.01.
   $4,627.01 X .10 = $462.70. Withhold this amount.

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

1. Amount from Table A on page T-56 is $436.40 for married, semimonthly payroll, 3 exemptions. $5,000 wages - $436.40 = $4,563.60 net wages.
2. Use Table II - C on page T-58 for married, semimonthly payroll. Look up $4,563.60 and use line 7 on which $4,563.60 is greater than Column 1 ($4,167) but less than Column 2 ($6,250).
3. $4,563.60 - $4,167 (from Column 3, line 7) = $396.60.
4. $396.60 x .0814 (from Column 4, line 7) = $32.28.
5. $32.28 + $272.17 (from Column 5, line 7) = $304.45.
   $304.45 X .10 = $30.45. Withhold this amount.

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

1. Amount from Table A on page T-56 is $36.45 for married, daily payroll, 2 exemptions. $750 wages - $36.45 = $713.55 net wages.
2. Use Table II - E on page T-58 for married, daily payroll. Look up $713.55 and use line 8 on which $713.55 is greater than Column 1 ($577), but less than Column 2 ($1,154).
3. $713.55 - $577 (from Column 3, line 8) = $136.55.
4. $136.55 x .0735 (from Column 4, line 8) = $10.04.
5. $10.04 + $40.78 (from Column 5, line 8) = $50.82.
   $50.82 X .10 = $5.08. Withhold this amount.

Section 5. These amendments shall take effect on the date the Notice of Adoption is published in the State Register and shall apply to wages and other compensation subject to withholding paid on or after January 1, 2010.

Dated: Albany, New York
          November 18, 2009

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Robert Plattner
Deputy Commissioner for Tax Policy Analysis
of the Department of Taxation and Finance