

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 1329, subsection (a) of section 1332, and section 7 of the Model Local Law contained in subsection (c) of section 1340 of the Tax Law; section 15-105, subdivision (a) of section 15-108, section 15-121 and 15-130 of the Codes and Ordinances of the City of Yonkers; and subdivision (a) of section 11-1771, subdivision (a) of section 11-1797, section 11-1909 (not subdivided) and section 11-1943 (not subdivided) of the Administrative Code of the City of New York; the Commissioner of Taxation and Finance hereby makes and adopts the following amendments to the Regulations of the Department of Taxation and Finance, by repealing Appendixes 10, 10-A and 10-C and by adding new Appendixes 10, 10-A and 10-C, as published in the Appendixes of 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 of the Appendixes of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York is hereby REPEALED and a new Appendix 10 is added to the Appendixes of such Title to read as follows: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).

T-2 (1/05)

WAGES		EXEMPTIONS CLAIMED											10
At	But	0	1	2	3	4	5	6	7	8	9	10	
Least	Less Than	TAX TO BE WITHHELD											or more
Method I	\$0	\$100	\$0.00										
	100	105	0.00										
	105	110	0.00										
Table I	110	115	0.00	\$0.00									
	115	120	0.00	0.00									
	120	125	0.00	0.00									
NY STATE	125	130	0.00	0.00									
	130	135	0.00	0.00	\$0.00								
	135	140	0.10	0.00	0.00								
Income Tax	140	145	0.30	0.00	0.00								
	145	150	0.50	0.00	0.00								
	150	160	0.80	0.10	0.00	\$0.00							
SINGLE	160	170	1.20	0.50	0.00	0.00							
	170	180	1.60	0.90	0.10	0.00	\$0.00						
	180	190	2.00	1.30	0.50	0.00	0.00						
WEEKLY	190	200	2.40	1.70	0.90	0.10	0.00	\$0.00					
	200	210	2.80	2.10	1.30	0.50	0.00	0.00					
	210	220	3.20	2.50	1.70	0.90	0.20	0.00	\$0.00				
Payroll Period	220	230	3.60	2.90	2.10	1.30	0.60	0.00	0.00				
	230	240	4.00	3.30	2.50	1.70	1.00	0.20	0.00	\$0.00			
	240	250	4.40	3.70	2.90	2.10	1.40	0.60	0.00	0.00	\$0.00		
	250	260	4.80	4.10	3.30	2.50	1.80	1.00	0.20	0.00	0.00		
	260	270	5.20	4.50	3.70	2.90	2.20	1.40	0.60	0.00	0.00	\$0.00	
	270	280	5.60	4.90	4.10	3.30	2.60	1.80	1.00	0.30	0.00	0.00	
	280	290	6.00	5.30	4.50	3.70	3.00	2.20	1.40	0.70	0.00	0.00	\$0.00
	290	300	6.50	5.70	4.90	4.10	3.40	2.60	1.80	1.10	0.30	0.00	0.00
	300	310	6.90	6.10	5.30	4.50	3.80	3.00	2.20	1.50	0.70	0.00	0.00
	310	320	7.40	6.50	5.70	4.90	4.20	3.40	2.60	1.90	1.10	0.30	0.00
	320	330	7.80	7.00	6.10	5.30	4.60	3.80	3.00	2.30	1.50	0.70	0.00
	330	340	8.30	7.40	6.50	5.70	5.00	4.20	3.40	2.70	1.90	1.10	0.30
	340	350	8.70	7.90	7.00	6.10	5.40	4.60	3.80	3.00	2.30	1.50	0.70
	350	360	9.20	8.30	7.40	6.60	5.80	5.00	4.20	3.50	2.70	1.90	1.10
	360	370	9.80	8.80	7.90	7.00	6.20	5.40	4.60	3.90	3.10	2.30	1.50
	370	380	10.30	9.30	8.30	7.50	6.60	5.80	5.00	4.30	3.50	2.70	1.90
	380	390	10.80	9.80	8.80	7.90	7.10	6.20	5.40	4.70	3.90	3.10	2.30
	390	400	11.40	10.30	9.30	8.40	7.50	6.60	5.80	5.10	4.30	3.50	2.70
	400	410	12.00	10.90	9.80	8.80	8.00	7.10	6.20	5.50	4.70	3.90	3.10
	410	420	12.60	11.50	10.40	9.40	8.40	7.50	6.70	5.80	5.10	4.30	3.50
	420	430	13.20	12.00	10.90	9.90	8.90	8.00	7.10	6.30	5.50	4.70	3.90
	430	440	13.80	12.60	11.50	10.40	9.40	8.40	7.60	6.70	5.90	5.10	4.30
	440	450	14.40	13.20	12.10	11.00	9.90	8.90	8.00	7.20	6.30	5.50	4.70
	450	460	15.00	13.80	12.70	11.50	10.50	9.40	8.50	7.60	6.70	5.90	5.10
	460	470	15.50	14.40	13.30	12.10	11.00	10.00	9.00	8.10	7.20	6.30	5.50
	470	480	16.10	15.00	13.90	12.70	11.60	10.50	9.50	8.50	7.60	6.80	5.90
	480	490	16.70	15.60	14.50	13.30	12.20	11.00	10.00	9.00	8.10	7.20	6.40
	490	500	17.30	16.20	15.00	13.90	12.80	11.60	10.50	9.50	8.50	7.70	6.80
	500	510	17.90	16.80	15.60	14.50	13.40	12.20	11.10	10.00	9.00	8.10	7.30
	510	520	18.50	17.40	16.20	15.10	14.00	12.80	11.70	10.60	9.60	8.60	7.70
	520	530	19.10	17.90	16.80	15.70	14.50	13.40	12.30	11.10	10.10	9.10	8.20
	530	540	19.80	18.50	17.40	16.30	15.10	14.00	12.90	11.70	10.60	9.60	8.60
	540	550	20.50	19.20	18.00	16.90	15.70	14.60	13.50	12.30	11.20	10.10	9.10
	550	560	21.20	19.90	18.60	17.40	16.30	15.20	14.00	12.90	11.80	10.70	9.60
	560	570	21.90	20.60	19.20	18.00	16.90	15.80	14.60	13.50	12.40	11.20	10.20
	570	580	22.60	21.20	19.90	18.60	17.50	16.40	15.20	14.10	13.00	11.80	10.70
	580	590	23.20	21.90	20.60	19.30	18.10	16.90	15.80	14.70	13.50	12.40	11.30
	590	600	23.90	22.60	21.30	20.00	18.70	17.50	16.40	15.30	14.10	13.00	11.90
	600	610	24.60	23.30	22.00	20.70	19.40	18.10	17.00	15.90	14.70	13.60	12.50
	610	620	25.30	24.00	22.70	21.40	20.00	18.70	17.60	16.40	15.30	14.20	13.00
	620	630	26.00	24.70	23.40	22.00	20.70	19.40	18.20	17.00	15.90	14.80	13.60
	630	640	26.70	25.40	24.00	22.70	21.40	20.10	18.80	17.60	16.50	15.40	14.20
	640	650	27.40	26.00	24.70	23.40	22.10	20.80	19.50	18.20	17.10	15.90	14.80
	650	1,730	6.85% (.0685) of the excess over \$650 plus:										
			27.70	26.40	25.10	23.80	22.40	21.10	19.80	18.50	17.40	16.20	15.10
<b>\$1,730 &amp; OVER</b>			Use Method II, "Exact Calculation Method," on page T-13 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											
\$0	\$100	\$0.00											
100	105	0.00											
105	110	0.00											
110	115	0.00	\$0.00										
115	120	0.00	0.00										
120	125	0.00	0.00										
125	130	0.00	0.00										
130	135	0.00	0.00	\$0.00									
135	140	0.00	0.00	0.00									
140	145	0.00	0.00	0.00									
145	150	0.20	0.00	0.00									
150	160	0.50	0.00	0.00	\$0.00								
160	170	0.90	0.10	0.00	0.00								
170	180	1.30	0.50	0.00	0.00	\$0.00							
180	190	1.70	0.90	0.10	0.00	0.00							
190	200	2.10	1.30	0.50	0.00	0.00	\$0.00						
200	210	2.50	1.70	0.90	0.10	0.00	0.00						
210	220	2.90	2.10	1.30	0.50	0.00	0.00	\$0.00					
220	230	3.30	2.50	1.70	0.90	0.20	0.00	0.00					
230	240	3.70	2.90	2.10	1.30	0.60	0.00	0.00	\$0.00				
240	250	4.10	3.30	2.50	1.70	1.00	0.20	0.00	0.00	\$0.00			
250	260	4.50	3.70	2.90	2.10	1.40	0.60	0.00	0.00	0.00			
260	270	4.90	4.10	3.30	2.50	1.80	1.00	0.20	0.00	0.00	\$0.00		
270	280	5.30	4.50	3.70	2.90	2.20	1.40	0.60	0.00	0.00	0.00		
280	290	5.70	4.90	4.10	3.30	2.60	1.80	1.00	0.30	0.00	0.00	\$0.00	
290	300	6.10	5.30	4.50	3.70	3.00	2.20	1.40	0.70	0.00	0.00	0.00	
300	310	6.50	5.70	4.90	4.10	3.40	2.60	1.80	1.10	0.30	0.00	0.00	
310	320	6.90	6.10	5.30	4.50	3.80	3.00	2.20	1.50	0.70	0.00	0.00	
320	330	7.40	6.50	5.70	4.90	4.20	3.40	2.60	1.90	1.10	0.30	0.00	
330	340	7.80	7.00	6.10	5.30	4.60	3.80	3.00	2.30	1.50	0.70	0.00	
340	350	8.30	7.40	6.60	5.70	5.00	4.20	3.40	2.70	1.90	1.10	0.40	
350	360	8.70	7.90	7.00	6.10	5.40	4.60	3.80	3.10	2.30	1.50	0.80	
360	370	9.30	8.30	7.50	6.60	5.80	5.00	4.20	3.50	2.70	1.90	1.20	
370	380	9.80	8.80	7.90	7.00	6.20	5.40	4.60	3.90	3.10	2.30	1.60	
380	390	10.30	9.30	8.40	7.50	6.60	5.80	5.00	4.30	3.50	2.70	2.00	
390	400	10.80	9.80	8.80	7.90	7.10	6.20	5.40	4.70	3.90	3.10	2.40	
400	410	11.40	10.40	9.30	8.40	7.50	6.70	5.80	5.10	4.30	3.50	2.80	
410	420	12.00	10.90	9.90	8.90	8.00	7.10	6.20	5.50	4.70	3.90	3.20	
420	430	12.60	11.50	10.40	9.40	8.40	7.60	6.70	5.90	5.10	4.30	3.60	
430	440	13.20	12.10	10.90	9.90	8.90	8.00	7.10	6.30	5.50	4.70	4.00	
440	450	13.80	12.70	11.50	10.40	9.40	8.50	7.60	6.70	5.90	5.10	4.40	
450	460	14.40	13.20	12.10	11.00	9.90	8.90	8.00	7.20	6.30	5.50	4.80	
460	470	15.00	13.80	12.70	11.60	10.50	9.50	8.50	7.60	6.80	5.90	5.20	
470	480	15.60	14.40	13.30	12.20	11.00	10.00	9.00	8.10	7.20	6.30	5.60	
480	490	16.20	15.00	13.90	12.70	11.60	10.50	9.50	8.50	7.70	6.80	6.00	
490	500	16.70	15.60	14.50	13.30	12.20	11.10	10.00	9.00	8.10	7.20	6.40	
500	510	17.30	16.20	15.10	13.90	12.80	11.70	10.60	9.50	8.60	7.70	6.80	
510	520	17.90	16.80	15.70	14.50	13.40	12.20	11.10	10.10	9.10	8.10	7.30	
520	530	18.50	17.40	16.20	15.10	14.00	12.80	11.70	10.60	9.60	8.60	7.70	
530	540	19.20	18.00	16.80	15.70	14.60	13.40	12.30	11.20	10.10	9.10	8.20	
540	550	19.90	18.60	17.40	16.30	15.20	14.00	12.90	11.80	10.60	9.60	8.60	
550	560	20.50	19.20	18.00	16.90	15.70	14.60	13.50	12.30	11.20	10.10	9.10	
560	570	21.20	19.90	18.60	17.50	16.30	15.20	14.10	12.90	11.80	10.70	9.70	
570	580	21.90	20.60	19.30	18.10	16.90	15.80	14.70	13.50	12.40	11.30	10.20	
580	590	22.60	21.30	20.00	18.60	17.50	16.40	15.20	14.10	13.00	11.80	10.70	
590	600	23.30	22.00	20.60	19.30	18.10	17.00	15.80	14.70	13.60	12.40	11.30	
600	610	24.00	22.60	21.30	20.00	18.70	17.60	16.40	15.30	14.20	13.00	11.90	
610	620	24.60	23.30	22.00	20.70	19.40	18.10	17.00	15.90	14.70	13.60	12.50	
620	630	25.30	24.00	22.70	21.40	20.10	18.70	17.60	16.50	15.30	14.20	13.10	
630	640	26.00	24.70	23.40	22.10	20.70	19.40	18.20	17.10	15.90	14.80	13.70	
640	650	26.70	25.40	24.10	22.70	21.40	20.10	18.80	17.70	16.50	15.40	14.20	
650	1,730	6.85% (.0685) of the excess over \$650 plus:											
		27.00	25.70	24.40	23.10	21.80	20.50	19.10	17.90	16.80	15.70	14.50	
<b>\$1,730 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on page T-14 of this booklet											

Method I

Table I

**NY STATE**  
**Income Tax**

**MARRIED**

**WEEKLY**

Payroll Period

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	\$200	\$0.00										
	200	210	0.00										
	210	220	0.00										
Table II	220	230	0.00	\$0.00									
	230	240	0.00	0.00									
	240	250	0.00	0.00									
	250	260	0.00	0.00									
	260	270	0.00	0.00	\$0.00								
NY STATE	270	280	0.30	0.00	0.00								
	280	290	0.70	0.00	0.00								
Income Tax	290	300	1.10	0.00	0.00								
	300	320	1.70	0.10	0.00	\$0.00							
	320	340	2.50	0.90	0.00	0.00							
	340	360	3.30	1.70	0.20	0.00	\$0.00						
	360	380	4.10	2.50	1.00	0.00	0.00						
SINGLE	380	400	4.90	3.30	1.80	0.30	0.00	\$0.00					
	400	420	5.70	4.10	2.60	1.10	0.00	0.00					
	420	440	6.50	4.90	3.40	1.90	0.30	0.00	\$0.00				
	440	460	7.30	5.70	4.20	2.70	1.10	0.00	0.00	\$0.00			
	460	480	8.10	6.50	5.00	3.50	1.90	0.40	0.00	0.00			
BIWEEKLY	480	500	8.90	7.30	5.80	4.30	2.70	1.20	0.00	0.00	\$0.00		
	500	520	9.70	8.10	6.60	5.10	3.50	2.00	0.40	0.00	0.00		
Payroll Period	520	540	10.50	8.90	7.40	5.90	4.30	2.80	1.20	0.00	0.00	\$0.00	
	540	560	11.30	9.70	8.20	6.70	5.10	3.60	2.00	0.50	0.00	0.00	
	560	580	12.10	10.50	9.00	7.50	5.90	4.40	2.80	1.30	0.00	0.00	\$0.00
	580	600	12.90	11.30	9.80	8.30	6.70	5.20	3.60	2.10	0.60	0.00	0.00
	600	620	13.80	12.10	10.60	9.10	7.50	6.00	4.40	2.90	1.40	0.00	0.00
	620	640	14.70	13.00	11.40	9.90	8.30	6.80	5.20	3.70	2.20	0.60	0.00
	640	660	15.60	13.90	12.20	10.70	9.10	7.60	6.00	4.50	3.00	1.40	0.00
	660	680	16.50	14.80	13.10	11.50	9.90	8.40	6.80	5.30	3.80	2.20	0.70
	680	700	17.40	15.70	14.00	12.30	10.70	9.20	7.60	6.10	4.60	3.00	1.50
	700	720	18.50	16.60	14.90	13.10	11.50	10.00	8.40	6.90	5.40	3.80	2.30
	720	740	19.50	17.50	15.80	14.00	12.30	10.80	9.20	7.70	6.20	4.60	3.10
	740	760	20.60	18.60	16.70	14.90	13.20	11.60	10.00	8.50	7.00	5.40	3.90
	760	780	21.60	19.60	17.60	15.80	14.10	12.40	10.80	9.30	7.80	6.20	4.70
	780	800	22.80	20.70	18.60	16.70	15.00	13.30	11.60	10.10	8.60	7.00	5.50
	800	820	24.00	21.70	19.70	17.70	15.90	14.20	12.50	10.90	9.40	7.80	6.30
	820	840	25.20	22.90	20.70	18.70	16.80	15.10	13.40	11.70	10.20	8.60	7.10
	840	860	26.40	24.10	21.80	19.80	17.80	16.00	14.30	12.50	11.00	9.40	7.90
	860	880	27.50	25.30	23.00	20.80	18.80	16.90	15.20	13.40	11.80	10.20	8.70
	880	900	28.70	26.50	24.20	21.90	19.90	17.80	16.10	14.30	12.60	11.00	9.50
	900	920	29.90	27.60	25.40	23.10	20.90	18.90	17.00	15.20	13.50	11.80	10.30
	920	940	31.10	28.80	26.50	24.30	22.00	19.90	17.90	16.10	14.40	12.70	11.10
	940	960	32.30	30.00	27.70	25.50	23.20	21.00	19.00	17.00	15.30	13.60	11.90
	960	980	33.40	31.20	28.90	26.60	24.40	22.10	20.00	18.00	16.20	14.50	12.70
	980	1,000	34.60	32.40	30.10	27.80	25.50	23.30	21.10	19.00	17.10	15.40	13.60
	1,000	1,020	35.80	33.50	31.30	29.00	26.70	24.50	22.20	20.10	18.10	16.30	14.50
	1,020	1,040	37.00	34.70	32.40	30.20	27.90	25.60	23.40	21.10	19.10	17.20	15.40
	1,040	1,060	38.30	35.90	33.60	31.40	29.10	26.80	24.50	22.30	20.20	18.20	16.30
	1,060	1,080	39.60	37.10	34.80	32.50	30.30	28.00	25.70	23.50	21.20	19.20	17.20
	1,080	1,100	41.00	38.40	36.00	33.70	31.40	29.20	26.90	24.60	22.40	20.30	18.20
	1,100	1,120	42.40	39.80	37.20	34.90	32.60	30.40	28.10	25.80	23.50	21.30	19.30
	1,120	1,140	43.80	41.10	38.50	36.10	33.80	31.50	29.30	27.00	24.70	22.50	20.30
	1,140	1,160	45.10	42.50	39.90	37.30	35.00	32.70	30.40	28.20	25.90	23.60	21.40
	1,160	1,180	46.50	43.90	41.20	38.60	36.20	33.90	31.60	29.40	27.10	24.80	22.50
	1,180	1,200	47.90	45.20	42.60	40.00	37.30	35.10	32.80	30.50	28.30	26.00	23.70
	1,200	1,220	49.20	46.60	44.00	41.30	38.70	36.30	34.00	31.70	29.40	27.20	24.90
	1,220	1,240	50.60	48.00	45.30	42.70	40.10	37.40	35.20	32.90	30.60	28.40	26.10
	1,240	1,260	52.00	49.30	46.70	44.10	41.40	38.80	36.30	34.10	31.80	29.50	27.30
	1,260	1,280	53.30	50.70	48.10	45.40	42.80	40.20	37.50	35.30	33.00	30.70	28.40
	1,280	1,300	54.70	52.10	49.50	46.80	44.20	41.50	38.90	36.40	34.20	31.90	29.60
	1,300	3,460	6.85% (.0685) of the excess over \$1,300 plus:										
			55.40	52.80	50.10	47.50	44.90	42.20	39.60	37.00	34.80	32.50	30.20
	<b>\$3,460 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on page T-13 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										
\$0	\$220	\$0.00										
220	230	0.00										
230	240	0.00										
240	250	0.00	\$0.00									
250	260	0.00	0.00									
260	270	0.00	0.00									
270	280	0.00	0.00									
280	290	0.00	0.00	\$0.00								
290	300	0.30	0.00	0.00								
300	320	0.90	0.00	0.00								
320	340	1.70	0.20	0.00	\$0.00							
340	360	2.50	1.00	0.00	0.00							
360	380	3.30	1.80	0.20	0.00	\$0.00						
380	400	4.10	2.60	1.00	0.00	0.00						
400	420	4.90	3.40	1.80	0.30	0.00	\$0.00					
420	440	5.70	4.20	2.60	1.10	0.00	0.00	\$0.00				
440	460	6.50	5.00	3.40	1.90	0.30	0.00	0.00				
460	480	7.30	5.80	4.20	2.70	1.10	0.00	0.00	\$0.00			
480	500	8.10	6.60	5.00	3.50	1.90	0.40	0.00	0.00			
500	520	8.90	7.40	5.80	4.30	2.70	1.20	0.00	0.00	\$0.00		
520	540	9.70	8.20	6.60	5.10	3.50	2.00	0.50	0.00	0.00		
540	560	10.50	9.00	7.40	5.90	4.30	2.80	1.30	0.00	0.00	\$0.00	
560	580	11.30	9.80	8.20	6.70	5.10	3.60	2.10	0.50	0.00	0.00	
580	600	12.10	10.60	9.00	7.50	5.90	4.40	2.90	1.30	0.00	0.00	\$0.00
600	620	13.00	11.40	9.80	8.30	6.70	5.20	3.70	2.10	0.60	0.00	0.00
620	640	13.90	12.20	10.60	9.10	7.50	6.00	4.50	2.90	1.40	0.00	0.00
640	660	14.80	13.00	11.40	9.90	8.30	6.80	5.30	3.70	2.20	0.70	0.00
660	680	15.70	13.90	12.20	10.70	9.10	7.60	6.10	4.50	3.00	1.50	0.00
680	700	16.60	14.80	13.10	11.50	9.90	8.40	6.90	5.30	3.80	2.30	0.70
700	720	17.50	15.70	14.00	12.30	10.70	9.20	7.70	6.10	4.60	3.10	1.50
720	740	18.50	16.60	14.90	13.20	11.50	10.00	8.50	6.90	5.40	3.90	2.30
740	760	19.60	17.60	15.80	14.10	12.40	10.80	9.30	7.70	6.20	4.70	3.10
760	780	20.60	18.60	16.70	15.00	13.30	11.60	10.10	8.50	7.00	5.50	3.90
780	800	21.70	19.70	17.60	15.90	14.20	12.40	10.90	9.30	7.80	6.30	4.70
800	820	22.90	20.70	18.70	16.80	15.10	13.30	11.70	10.10	8.60	7.10	5.50
820	840	24.00	21.80	19.70	17.70	16.00	14.20	12.50	10.90	9.40	7.90	6.30
840	860	25.20	23.00	20.80	18.80	16.90	15.10	13.40	11.70	10.20	8.70	7.10
860	880	26.40	24.10	21.90	19.80	17.80	16.00	14.30	12.60	11.00	9.50	7.90
880	900	27.60	25.30	23.00	20.90	18.80	16.90	15.20	13.50	11.80	10.30	8.70
900	920	28.80	26.50	24.20	22.00	19.90	17.90	16.10	14.40	12.60	11.10	9.50
920	940	29.90	27.70	25.40	23.10	20.90	18.90	17.00	15.30	13.50	11.90	10.30
940	960	31.10	28.90	26.60	24.30	22.00	20.00	18.00	16.20	14.40	12.70	11.10
960	980	32.30	30.00	27.80	25.50	23.20	21.00	19.00	17.10	15.30	13.60	11.90
980	1,000	33.50	31.20	28.90	26.70	24.40	22.10	20.10	18.00	16.20	14.50	12.80
1,000	1,020	34.70	32.40	30.10	27.90	25.60	23.30	21.10	19.10	17.10	15.40	13.70
1,020	1,040	35.80	33.60	31.30	29.00	26.80	24.50	22.20	20.10	18.10	16.30	14.60
1,040	1,060	37.00	34.80	32.50	30.20	27.90	25.70	23.40	21.20	19.20	17.20	15.50
1,060	1,080	38.30	35.90	33.70	31.40	29.10	26.90	24.60	22.30	20.20	18.20	16.40
1,080	1,100	39.70	37.10	34.80	32.60	30.30	28.00	25.80	23.50	21.30	19.20	17.30
1,100	1,120	41.10	38.40	36.00	33.80	31.50	29.20	27.00	24.70	22.40	20.30	18.30
1,120	1,140	42.40	39.80	37.20	34.90	32.70	30.40	28.10	25.90	23.60	21.30	19.30
1,140	1,160	43.80	41.20	38.50	36.10	33.80	31.60	29.30	27.00	24.80	22.50	20.40
1,160	1,180	45.20	42.50	39.90	37.30	35.00	32.80	30.50	28.20	26.00	23.70	21.40
1,180	1,200	46.60	43.90	41.30	38.60	36.20	33.90	31.70	29.40	27.10	24.90	22.60
1,200	1,220	47.90	45.30	42.70	40.00	37.40	35.10	32.90	30.60	28.30	26.00	23.80
1,220	1,240	49.30	46.70	44.00	41.40	38.80	36.30	34.00	31.80	29.50	27.20	25.00
1,240	1,260	50.70	48.00	45.40	42.80	40.10	37.50	35.20	32.90	30.70	28.40	26.10
1,260	1,280	52.00	49.40	46.80	44.10	41.50	38.90	36.40	34.10	31.90	29.60	27.30
1,280	1,300	53.40	50.80	48.10	45.50	42.90	40.20	37.60	35.30	33.00	30.80	28.50
1,300	3,460	6.85% (.0685) of the excess over \$1,300 plus:										
		54.10	51.50	48.80	46.20	43.50	40.90	38.30	35.90	33.60	31.40	29.10
<b>\$3,460 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on page T-14 of this booklet										

Method I

Table II

**NY STATE**  
**Income Tax**

**MARRIED**

**BIWEEKLY**

Payroll Period

T-6 (1/05)

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	\$100	\$0.00										
	100	200	0.00										
	200	230	0.00										
Table III	230	240	0.00	\$0.00									
	240	250	0.00	0.00									
	250	260	0.00	0.00									
NY STATE Income Tax	260	270	0.00	0.00									
	270	280	0.00	0.00	\$0.00								
	280	290	0.00	0.00	0.00								
	290	300	0.20	0.00	0.00								
	300	320	0.80	0.00	0.00								
	320	340	1.60	0.00	0.00	\$0.00							
	340	360	2.40	0.70	0.00	0.00							
	360	380	3.20	1.50	0.00	0.00	\$0.00						
	380	400	4.00	2.30	0.60	0.00	0.00						
	SINGLE	400	420	4.80	3.10	1.40	0.00	0.00	\$0.00				
420		440	5.60	3.90	2.20	0.60	0.00	0.00					
440		460	6.40	4.70	3.00	1.40	0.00	0.00	\$0.00				
460		480	7.20	5.50	3.80	2.20	0.50	0.00	0.00				
SEMIMONTHLY Payroll Period	480	500	8.00	6.30	4.60	3.00	1.30	0.00	0.00	\$0.00			
	500	520	8.80	7.10	5.40	3.80	2.10	0.40	0.00	0.00	\$0.00		
	520	540	9.60	7.90	6.20	4.60	2.90	1.20	0.00	0.00	0.00		
	540	560	10.40	8.70	7.00	5.40	3.70	2.00	0.40	0.00	0.00	\$0.00	
	560	580	11.20	9.50	7.80	6.20	4.50	2.80	1.20	0.00	0.00	0.00	
	580	600	12.00	10.30	8.60	7.00	5.30	3.60	2.00	0.30	0.00	0.00	\$0.00
	600	620	12.80	11.10	9.40	7.80	6.10	4.40	2.80	1.10	0.00	0.00	0.00
	620	640	13.60	11.90	10.20	8.60	6.90	5.20	3.60	1.90	0.20	0.00	0.00
	640	660	14.50	12.70	11.00	9.40	7.70	6.00	4.40	2.70	1.00	0.00	0.00
	660	680	15.40	13.50	11.80	10.20	8.50	6.80	5.20	3.50	1.80	0.20	0.00
680	700	16.30	14.40	12.60	11.00	9.30	7.60	6.00	4.30	2.60	1.00	0.00	
700	720	17.20	15.30	13.50	11.80	10.10	8.40	6.80	5.10	3.40	1.80	0.10	
720	740	18.10	16.20	14.40	12.60	10.90	9.20	7.60	5.90	4.20	2.60	0.90	
740	760	19.00	17.10	15.30	13.40	11.70	10.00	8.40	6.70	5.00	3.40	1.70	
760	780	20.10	18.00	16.20	14.30	12.50	10.80	9.20	7.50	5.80	4.20	2.50	
780	800	21.10	18.90	17.10	15.20	13.30	11.60	10.00	8.30	6.60	5.00	3.30	
800	820	22.20	20.00	18.00	16.10	14.20	12.40	10.80	9.10	7.40	5.80	4.10	
820	840	23.20	21.00	18.90	17.00	15.10	13.20	11.60	9.90	8.20	6.60	4.90	
840	860	24.40	22.10	19.90	17.90	16.00	14.10	12.40	10.70	9.00	7.40	5.70	
860	880	25.60	23.10	20.90	18.80	16.90	15.00	13.20	11.50	9.80	8.20	6.50	
880	900	26.70	24.30	22.00	19.80	17.80	15.90	14.10	12.30	10.60	9.00	7.30	
900	920	27.90	25.50	23.00	20.90	18.70	16.80	15.00	13.10	11.40	9.80	8.10	
920	940	29.10	26.60	24.20	21.90	19.70	17.70	15.90	14.00	12.20	10.60	8.90	
940	960	30.30	27.80	25.40	23.00	20.80	18.60	16.80	14.90	13.00	11.40	9.70	
960	980	31.50	29.00	26.50	24.10	21.80	19.60	17.70	15.80	13.90	12.20	10.50	
980	1,000	32.60	30.20	27.70	25.30	22.90	20.70	18.60	16.70	14.80	13.00	11.30	
1,000	1,020	33.80	31.40	28.90	26.40	24.00	21.70	19.50	17.60	15.70	13.80	12.10	
1,020	1,040	35.00	32.50	30.10	27.60	25.20	22.80	20.60	18.50	16.60	14.70	12.90	
1,040	1,060	36.20	33.70	31.30	28.80	26.30	23.90	21.60	19.50	17.50	15.60	13.80	
1,060	1,080	37.40	34.90	32.40	30.00	27.50	25.10	22.70	20.50	18.40	16.50	14.70	
1,080	1,100	38.50	36.10	33.60	31.20	28.70	26.20	23.80	21.60	19.40	17.40	15.60	
1,100	1,120	39.70	37.30	34.80	32.30	29.90	27.40	25.00	22.60	20.40	18.30	16.50	
1,120	1,140	41.00	38.40	36.00	33.50	31.10	28.60	26.10	23.70	21.50	19.30	17.40	
1,140	1,160	42.30	39.60	37.20	34.70	32.20	29.80	27.30	24.90	22.50	20.30	18.30	
1,160	1,180	43.70	40.80	38.30	35.90	33.40	31.00	28.50	26.00	23.60	21.40	19.20	
1,180	1,200	45.10	42.20	39.50	37.10	34.60	32.10	29.70	27.20	24.80	22.40	20.20	
1,200	1,220	46.40	43.60	40.70	38.20	35.80	33.30	30.90	28.40	26.00	23.50	21.30	
1,220	1,240	47.80	45.00	42.10	39.40	37.00	34.50	32.00	29.60	27.10	24.70	22.30	
1,240	1,260	49.20	46.30	43.50	40.60	38.10	35.70	33.20	30.80	28.30	25.90	23.40	
1,260	1,280	50.50	47.70	44.80	42.00	39.30	36.90	34.40	31.90	29.50	27.00	24.60	
1,280	1,300	51.90	49.10	46.20	43.40	40.50	38.00	35.60	33.10	30.70	28.20	25.80	
1,300	1,320	53.30	50.40	47.60	44.70	41.90	39.20	36.80	34.30	31.90	29.40	26.90	
1,320	1,340	54.70	51.80	48.90	46.10	43.20	40.40	37.90	35.50	33.00	30.60	28.10	
1,340	1,360	56.00	53.20	50.30	47.50	44.60	41.80	39.10	36.70	34.20	31.80	29.30	
1,360	3,750	6.85% (.0685) of the excess over \$1,360 plus:											
		56.70	53.90	51.00	48.10	45.30	42.40	39.70	37.30	34.80	32.30	29.90	
<b>\$3,750 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on page T-13 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											
\$0	\$200	\$0.00											
200	240	0.00											
240	250	0.00											
250	260	0.00	\$0.00										
260	270	0.00	0.00										
270	280	0.00	0.00										
280	290	0.00	0.00										
290	300	0.00	0.00	\$0.00									
300	320	0.00	0.00	0.00									
320	340	0.70	0.00	0.00									
340	360	1.50	0.00	0.00	\$0.00								
360	380	2.30	0.70	0.00	0.00								
380	400	3.10	1.50	0.00	0.00	\$0.00							
400	420	3.90	2.30	0.60	0.00	0.00							
420	440	4.70	3.10	1.40	0.00	0.00	\$0.00						
440	460	5.50	3.90	2.20	0.50	0.00	0.00						
460	480	6.30	4.70	3.00	1.30	0.00	0.00	\$0.00					
480	500	7.10	5.50	3.80	2.10	0.50	0.00	0.00					
500	520	7.90	6.30	4.60	2.90	1.30	0.00	0.00	\$0.00				
520	540	8.70	7.10	5.40	3.70	2.10	0.40	0.00	0.00				
540	560	9.50	7.90	6.20	4.50	2.90	1.20	0.00	0.00	\$0.00			
560	580	10.30	8.70	7.00	5.30	3.70	2.00	0.30	0.00	0.00			
580	600	11.10	9.50	7.80	6.10	4.50	2.80	1.10	0.00	0.00	\$0.00		
600	620	11.90	10.30	8.60	6.90	5.30	3.60	1.90	0.30	0.00	0.00		
620	640	12.70	11.10	9.40	7.70	6.10	4.40	2.70	1.10	0.00	0.00	\$0.00	
640	660	13.60	11.90	10.20	8.50	6.90	5.20	3.50	1.90	0.20	0.00	0.00	
660	680	14.50	12.70	11.00	9.30	7.70	6.00	4.30	2.70	1.00	0.00	0.00	
680	700	15.40	13.50	11.80	10.10	8.50	6.80	5.10	3.50	1.80	0.10	0.00	
700	720	16.30	14.40	12.60	10.90	9.30	7.60	5.90	4.30	2.60	0.90	0.00	
720	740	17.20	15.30	13.40	11.70	10.10	8.40	6.70	5.10	3.40	1.70	0.10	
740	760	18.10	16.20	14.30	12.50	10.90	9.20	7.50	5.90	4.20	2.50	0.90	
760	780	19.00	17.10	15.20	13.30	11.70	10.00	8.30	6.70	5.00	3.30	1.70	
780	800	20.00	18.00	16.10	14.20	12.50	10.80	9.10	7.50	5.80	4.10	2.50	
800	820	21.10	18.90	17.00	15.10	13.30	11.60	9.90	8.30	6.60	4.90	3.30	
820	840	22.10	19.90	17.90	16.00	14.20	12.40	10.70	9.10	7.40	5.70	4.10	
840	860	23.20	21.00	18.80	16.90	15.10	13.20	11.50	9.90	8.20	6.50	4.90	
860	880	24.30	22.00	19.80	17.80	16.00	14.10	12.30	10.70	9.00	7.30	5.70	
880	900	25.50	23.10	20.90	18.70	16.90	15.00	13.10	11.50	9.80	8.10	6.50	
900	920	26.70	24.20	21.90	19.80	17.80	15.90	14.00	12.30	10.60	8.90	7.30	
920	940	27.90	25.40	23.00	20.80	18.70	16.80	14.90	13.10	11.40	9.70	8.10	
940	960	29.00	26.60	24.10	21.90	19.70	17.70	15.80	13.90	12.20	10.50	8.90	
960	980	30.20	27.80	25.30	22.90	20.70	18.60	16.70	14.80	13.00	11.30	9.70	
980	1,000	31.40	29.00	26.50	24.00	21.80	19.60	17.60	15.70	13.90	12.10	10.50	
1,000	1,020	32.60	30.10	27.70	25.20	22.80	20.60	18.50	16.60	14.80	12.90	11.30	
1,020	1,040	33.80	31.30	28.90	26.40	23.90	21.70	19.50	17.50	15.70	13.80	12.10	
1,040	1,060	34.90	32.50	30.00	27.60	25.10	22.70	20.50	18.40	16.60	14.70	12.90	
1,060	1,080	36.10	33.70	31.20	28.80	26.30	23.80	21.60	19.40	17.50	15.60	13.70	
1,080	1,100	37.30	34.90	32.40	29.90	27.50	25.00	22.60	20.50	18.40	16.50	14.60	
1,100	1,120	38.50	36.00	33.60	31.10	28.70	26.20	23.70	21.50	19.30	17.40	15.50	
1,120	1,140	39.70	37.20	34.80	32.30	29.80	27.40	24.90	22.60	20.40	18.30	16.40	
1,140	1,160	40.90	38.40	35.90	33.50	31.00	28.60	26.10	23.60	21.40	19.20	17.30	
1,160	1,180	42.30	39.60	37.10	34.70	32.20	29.70	27.30	24.80	22.50	20.30	18.20	
1,180	1,200	43.60	40.80	38.30	35.80	33.40	30.90	28.50	26.00	23.50	21.30	19.10	
1,200	1,220	45.00	42.20	39.50	37.00	34.60	32.10	29.60	27.20	24.70	22.40	20.20	
1,220	1,240	46.40	43.50	40.70	38.20	35.70	33.30	30.80	28.40	25.90	23.40	21.20	
1,240	1,260	47.70	44.90	42.00	39.40	36.90	34.50	32.00	29.50	27.10	24.60	22.30	
1,260	1,280	49.10	46.30	43.40	40.60	38.10	35.60	33.20	30.70	28.30	25.80	23.30	
1,280	1,300	50.50	47.60	44.80	41.90	39.30	36.80	34.40	31.90	29.40	27.00	24.50	
1,300	1,320	51.90	49.00	46.20	43.30	40.50	38.00	35.50	33.10	30.60	28.20	25.70	
1,320	1,340	53.20	50.40	47.50	44.70	41.80	39.20	36.70	34.30	31.80	29.30	26.90	
1,340	1,360	54.60	51.70	48.90	46.00	43.20	40.40	37.90	35.40	33.00	30.50	28.10	
1,360	3,750	6.85% (.0685) of the excess over \$1,360 plus:											
		55.30	52.40	49.60	46.70	43.90	41.00	38.50	36.00	33.60	31.10	28.70	
<b>\$3,750 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on page T-14 of this booklet											

Method I

Table III

**NY STATE**  
Income Tax

**MARRIED**

**SEMIMONTHLY**

Payroll Period

T-8 (1/05)

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	\$0.00									
	480	500	0.00	0.00									
	500	520	0.00	0.00									
	520	540	0.00	0.00									
	540	560	0.00	0.00	\$0.00								
	560	580	0.00	0.00	0.00								
NY STATE	580	600	0.40	0.00	0.00								
Income Tax	600	640	1.60	0.00	0.00								
	640	680	3.20	0.00	0.00	\$0.00							
	680	720	4.80	1.40	0.00	0.00							
	720	760	6.40	3.00	0.00	0.00	\$0.00						
	760	800	8.00	4.60	1.30	0.00	0.00						
SINGLE	800	840	9.60	6.20	2.90	0.00	0.00	\$0.00					
	840	880	11.20	7.80	4.50	1.20	0.00	0.00					
	880	920	12.80	9.40	6.10	2.80	0.00	0.00	\$0.00				
	920	960	14.40	11.00	7.70	4.40	1.00	0.00	0.00				
	960	1,000	16.00	12.60	9.30	6.00	2.60	0.00	0.00	\$0.00			
MONTHLY	1,000	1,040	17.60	14.20	10.90	7.60	4.20	0.90	0.00	0.00	\$0.00		
Payroll Period	1,040	1,080	19.20	15.80	12.50	9.20	5.80	2.50	0.00	0.00	0.00		
	1,080	1,120	20.80	17.40	14.10	10.80	7.40	4.10	0.80	0.00	0.00	\$0.00	
	1,120	1,160	22.40	19.00	15.70	12.40	9.00	5.70	2.40	0.00	0.00	0.00	
	1,160	1,200	24.00	20.60	17.30	14.00	10.60	7.30	4.00	0.60	0.00	0.00	\$0.00
	1,200	1,240	25.60	22.20	18.90	15.60	12.20	8.90	5.60	2.20	0.00	0.00	0.00
	1,240	1,280	27.20	23.80	20.50	17.20	13.80	10.50	7.20	3.80	0.50	0.00	0.00
	1,280	1,320	29.00	25.40	22.10	18.80	15.40	12.10	8.80	5.40	2.10	0.00	0.00
	1,320	1,360	30.80	27.10	23.70	20.40	17.00	13.70	10.40	7.00	3.70	0.40	0.00
	1,360	1,400	32.60	28.90	25.30	22.00	18.60	15.30	12.00	8.60	5.30	2.00	0.00
	1,400	1,440	34.40	30.70	26.90	23.60	20.20	16.90	13.60	10.20	6.90	3.60	0.20
	1,440	1,480	36.20	32.50	28.70	25.20	21.80	18.50	15.20	11.80	8.50	5.20	1.80
	1,480	1,520	38.00	34.30	30.50	26.80	23.40	20.10	16.80	13.40	10.10	6.80	3.40
	1,520	1,560	40.10	36.10	32.30	28.60	25.00	21.70	18.40	15.00	11.70	8.40	5.00
	1,560	1,600	42.20	37.90	34.10	30.40	26.60	23.30	20.00	16.60	13.30	10.00	6.60
	1,600	1,640	44.30	40.00	35.90	32.20	28.40	24.90	21.60	18.20	14.90	11.60	8.20
	1,640	1,680	46.40	42.10	37.70	34.00	30.20	26.50	23.20	19.80	16.50	13.20	9.80
	1,680	1,720	48.80	44.20	39.80	35.80	32.00	28.30	24.80	21.40	18.10	14.80	11.40
	1,720	1,760	51.10	46.30	41.90	37.60	33.80	30.10	26.40	23.00	19.70	16.40	13.00
	1,760	1,800	53.50	48.60	44.00	39.60	35.60	31.90	28.10	24.60	21.30	18.00	14.60
	1,800	1,840	55.80	50.90	46.10	41.70	37.40	33.70	29.90	26.20	22.90	19.60	16.20
	1,840	1,880	58.20	53.30	48.40	43.80	39.40	35.50	31.70	28.00	24.50	21.20	17.80
	1,880	1,920	60.60	55.60	50.70	45.90	41.50	37.30	33.50	29.80	26.10	22.80	19.40
	1,920	1,960	62.90	58.00	53.10	48.20	43.60	39.30	35.30	31.60	27.80	24.40	21.00
	1,960	2,000	65.30	60.40	55.40	50.50	45.70	41.40	37.10	33.40	29.60	26.00	22.60
	2,000	2,040	67.60	62.70	57.80	52.90	48.00	43.50	39.10	35.20	31.40	27.70	24.20
	2,040	2,080	70.00	65.10	60.20	55.20	50.30	45.60	41.20	37.00	33.20	29.50	25.80
	2,080	2,120	72.40	67.40	62.50	57.60	52.70	47.80	43.30	38.90	35.00	31.30	27.50
	2,120	2,160	74.70	69.80	64.90	60.00	55.00	50.10	45.40	41.00	36.80	33.10	29.30
	2,160	2,200	77.10	72.20	67.20	62.30	57.40	52.50	47.60	43.10	38.70	34.90	31.10
	2,200	2,240	79.40	74.50	69.60	64.70	59.80	54.90	49.90	45.20	40.80	36.70	32.90
	2,240	2,280	81.90	76.90	72.00	67.00	62.10	57.20	52.30	47.40	42.90	38.60	34.70
	2,280	2,320	84.70	79.20	74.30	69.40	64.50	59.60	54.70	49.70	45.00	40.70	36.50
	2,320	2,360	87.40	81.70	76.70	71.80	66.80	61.90	57.00	52.10	47.20	42.80	38.40
	2,360	2,400	90.10	84.40	79.00	74.10	69.20	64.30	59.40	54.50	49.50	44.90	40.50
	2,400	2,440	92.90	87.20	81.50	76.50	71.60	66.70	61.70	56.80	51.90	47.00	42.60
	2,440	2,480	95.60	89.90	84.20	78.80	73.90	69.00	64.10	59.20	54.30	49.30	44.70
	2,480	2,520	98.40	92.60	86.90	81.20	76.30	71.40	66.50	61.50	56.60	51.70	46.80
	2,520	2,560	101.10	95.40	89.70	84.00	78.60	73.70	68.80	63.90	59.00	54.10	49.10
	2,560	2,600	103.80	98.10	92.40	86.70	81.00	76.10	71.20	66.30	61.30	56.40	51.50
	2,600	2,640	106.60	100.90	95.20	89.40	83.70	78.50	73.50	68.60	63.70	58.80	53.90
	2,640	2,680	109.30	103.60	97.90	92.20	86.50	80.80	75.90	71.00	66.10	61.10	56.20
	2,680	2,720	112.10	106.30	100.60	94.90	89.20	83.50	78.30	73.30	68.40	63.50	58.60
	2,720	7,500	6.85% (.0685) of the excess over \$2,720 plus:										
			113.40	107.70	102.00	96.30	90.60	84.90	79.40	74.50	69.60	64.70	59.80
	<b>\$7,500 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on page T-13 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										
\$0	\$480	\$0.00										
480	500	0.00										
500	520	0.00										
520	540	0.00	\$0.00									
540	560	0.00	0.00									
560	580	0.00	0.00									
580	600	0.00	0.00									
600	640	0.00	0.00	\$0.00								
640	680	1.50	0.00	0.00								
680	720	3.10	0.00	0.00	\$0.00							
720	760	4.70	1.40	0.00	0.00							
760	800	6.30	3.00	0.00	0.00	\$0.00						
800	840	7.90	4.60	1.20	0.00	0.00						
840	880	9.50	6.20	2.80	0.00	0.00	\$0.00					
880	920	11.10	7.80	4.40	1.10	0.00	0.00					
920	960	12.70	9.40	6.00	2.70	0.00	0.00	\$0.00				
960	1,000	14.30	11.00	7.60	4.30	1.00	0.00	0.00				
1,000	1,040	15.90	12.60	9.20	5.90	2.60	0.00	0.00	\$0.00			
1,040	1,080	17.50	14.20	10.80	7.50	4.20	0.80	0.00	0.00			
1,080	1,120	19.10	15.80	12.40	9.10	5.80	2.40	0.00	0.00	\$0.00		
1,120	1,160	20.70	17.40	14.00	10.70	7.40	4.00	0.70	0.00	0.00		
1,160	1,200	22.30	19.00	15.60	12.30	9.00	5.60	2.30	0.00	0.00		
1,200	1,240	23.90	20.60	17.20	13.90	10.60	7.20	3.90	0.60	0.00	\$0.00	
1,240	1,280	25.50	22.20	18.80	15.50	12.20	8.80	5.50	2.20	0.00	0.00	
1,280	1,320	27.10	23.80	20.40	17.10	13.80	10.40	7.10	3.80	0.40	0.00	\$0.00
1,320	1,360	28.90	25.40	22.00	18.70	15.40	12.00	8.70	5.40	2.00	0.00	0.00
1,360	1,400	30.70	27.00	23.60	20.30	17.00	13.60	10.30	7.00	3.60	0.30	0.00
1,400	1,440	32.50	28.80	25.20	21.90	18.60	15.20	11.90	8.60	5.20	1.90	0.00
1,440	1,480	34.30	30.60	26.80	23.50	20.20	16.80	13.50	10.20	6.80	3.50	0.20
1,480	1,520	36.10	32.40	28.60	25.10	21.80	18.40	15.10	11.80	8.40	5.10	1.80
1,520	1,560	37.90	34.20	30.40	26.70	23.40	20.00	16.70	13.40	10.00	6.70	3.40
1,560	1,600	40.00	36.00	32.20	28.50	25.00	21.60	18.30	15.00	11.60	8.30	5.00
1,600	1,640	42.10	37.80	34.00	30.30	26.60	23.20	19.90	16.60	13.20	9.90	6.60
1,640	1,680	44.20	39.90	35.80	32.10	28.30	24.80	21.50	18.20	14.80	11.50	8.20
1,680	1,720	46.30	42.00	37.60	33.90	30.10	26.40	23.10	19.80	16.40	13.10	9.80
1,720	1,760	48.70	44.10	39.70	35.70	31.90	28.20	24.70	21.40	18.00	14.70	11.40
1,760	1,800	51.00	46.20	41.80	37.50	33.70	30.00	26.30	23.00	19.60	16.30	13.00
1,800	1,840	53.40	48.50	43.90	39.50	35.50	31.80	28.00	24.60	21.20	17.90	14.60
1,840	1,880	55.70	50.80	46.00	41.60	37.30	33.60	29.80	26.20	22.80	19.50	16.20
1,880	1,920	58.10	53.20	48.30	43.70	39.30	35.40	31.60	27.90	24.40	21.10	17.80
1,920	1,960	60.50	55.50	50.60	45.80	41.40	37.20	33.40	29.70	26.00	22.70	19.40
1,960	2,000	62.80	57.90	53.00	48.10	43.50	39.20	35.20	31.50	27.70	24.30	21.00
2,000	2,040	65.20	60.30	55.30	50.40	45.60	41.30	37.00	33.30	29.50	25.90	22.60
2,040	2,080	67.50	62.60	57.70	52.80	47.90	43.40	39.00	35.10	31.30	27.60	24.20
2,080	2,120	69.90	65.00	60.10	55.10	50.20	45.50	41.10	36.90	33.10	29.40	25.80
2,120	2,160	72.30	67.30	62.40	57.50	52.60	47.70	43.20	38.80	34.90	31.20	27.40
2,160	2,200	74.60	69.70	64.80	59.90	55.00	50.00	45.30	40.90	36.70	33.00	29.20
2,200	2,240	77.00	72.10	67.10	62.20	57.30	52.40	47.50	43.00	38.60	34.80	31.00
2,240	2,280	79.30	74.40	69.50	64.60	59.70	54.80	49.80	45.10	40.70	36.60	32.80
2,280	2,320	81.80	76.80	71.90	66.90	62.00	57.10	52.20	47.30	42.80	38.50	34.60
2,320	2,360	84.50	79.10	74.20	69.30	64.40	59.50	54.60	49.60	44.90	40.60	36.40
2,360	2,400	87.30	81.60	76.60	71.70	66.80	61.80	56.90	52.00	47.10	42.70	38.30
2,400	2,440	90.00	84.30	78.90	74.00	69.10	64.20	59.30	54.40	49.40	44.80	40.40
2,440	2,480	92.80	87.00	81.30	76.40	71.50	66.60	61.60	56.70	51.80	46.90	42.50
2,480	2,520	95.50	89.80	84.10	78.70	73.80	68.90	64.00	59.10	54.20	49.20	44.60
2,520	2,560	98.20	92.50	86.80	81.10	76.20	71.30	66.40	61.40	56.50	51.60	46.70
2,560	2,600	101.00	95.30	89.60	83.90	78.60	73.60	68.70	63.80	58.90	54.00	49.10
2,600	2,640	103.70	98.00	92.30	86.60	80.90	76.00	71.10	66.20	61.20	56.30	51.40
2,640	2,680	106.50	100.70	95.00	89.30	83.60	78.40	73.40	68.50	63.60	58.70	53.80
2,680	2,720	109.20	103.50	97.80	92.10	86.40	80.70	75.80	70.90	66.00	61.00	56.10
2,720	7,500	6.85% (.0685) of the excess over \$2,720 plus:										
		110.60	104.90	99.20	93.40	87.70	82.00	77.00	72.10	67.10	62.20	57.30
<b>\$7,500 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on page T-14 of this booklet										

Method I

Table IV

**NY STATE**  
Income Tax

**MARRIED**

**MONTHLY**

Payroll Period

T-10 (1/05)

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	\$0.00	\$0.00								
Table V	28	29	0.10	0.00	0.00								
	29	30	0.10	0.00	0.00								
	30	31	0.10	0.00	0.00								
	31	32	0.20	0.00	0.00	\$0.00							
	32	33	0.20	0.10	0.00	0.00							
<b>NY STATE</b>	33	34	0.30	0.10	0.00	0.00							
	34	35	0.30	0.20	0.00	0.00	\$0.00						
<b>Income Tax</b>	35	36	0.30	0.20	0.00	0.00	0.00						
	36	37	0.40	0.20	0.10	0.00	0.00						
	37	38	0.40	0.30	0.10	0.00	0.00						
	38	39	0.50	0.30	0.20	0.00	0.00	\$0.00					
	39	40	0.50	0.40	0.20	0.00	0.00	0.00					
	40	41	0.50	0.40	0.20	0.10	0.00	0.00					
<b>SINGLE</b>	41	42	0.60	0.40	0.30	0.10	0.00	0.00					
	42	43	0.60	0.50	0.30	0.20	0.00	0.00	\$0.00				
	43	44	0.70	0.50	0.40	0.20	0.10	0.00	0.00				
	44	45	0.70	0.60	0.40	0.20	0.10	0.00	0.00				
	45	46	0.70	0.60	0.40	0.30	0.10	0.00	0.00				
<b>DAILY</b>	46	47	0.80	0.60	0.50	0.30	0.20	0.00	0.00	\$0.00			
	47	48	0.80	0.70	0.50	0.40	0.20	0.10	0.00	0.00			
<b>Payroll Period</b>	48	49	0.90	0.70	0.60	0.40	0.30	0.10	0.00	0.00			
	49	50	0.90	0.80	0.60	0.40	0.30	0.10	0.00	0.00			
	50	52	1.00	0.80	0.70	0.50	0.40	0.20	0.00	0.00	\$0.00		
	52	54	1.00	0.90	0.70	0.60	0.40	0.30	0.10	0.00	0.00		
	54	56	1.10	1.00	0.80	0.70	0.50	0.40	0.20	0.10	0.00	\$0.00	
	56	58	1.20	1.10	0.90	0.70	0.60	0.40	0.30	0.10	0.00	0.00	
	58	60	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	0.10	0.00	
	60	62	1.40	1.20	1.10	0.90	0.80	0.60	0.40	0.30	0.10	0.00	
	62	64	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	0.10	
	64	66	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.10	
	66	68	1.70	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	
	68	70	1.70	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	
	70	72	1.80	1.70	1.50	1.30	1.20	1.00	0.80	0.70	0.50	0.40	
	72	74	2.00	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	
	74	76	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.50	
	76	78	2.20	2.00	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	
	78	80	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70	
	80	82	2.40	2.20	2.00	1.80	1.60	1.40	1.20	1.10	0.90	0.80	
	82	84	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	
	84	86	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	0.90	
	86	88	2.80	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	
	88	90	2.90	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	
	90	92	3.00	2.80	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	
	92	94	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.60	1.40	1.30	
	94	96	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70	1.50	1.40	
	96	98	3.30	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.60	1.40	
	98	100	3.50	3.20	3.00	2.80	2.60	2.30	2.10	1.90	1.70	1.50	
	100	102	3.60	3.40	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.60	
	102	104	3.70	3.50	3.20	3.00	2.80	2.60	2.30	2.10	1.90	1.70	
	104	106	3.80	3.60	3.40	3.10	2.90	2.70	2.50	2.20	2.00	1.80	
	106	108	4.00	3.70	3.50	3.30	3.00	2.80	2.60	2.30	2.10	1.90	
	108	110	4.10	3.80	3.60	3.40	3.10	2.90	2.70	2.50	2.20	2.00	
	110	112	4.20	4.00	3.70	3.50	3.30	3.00	2.80	2.60	2.40	2.10	
	112	114	4.40	4.10	3.80	3.60	3.40	3.20	2.90	2.70	2.50	2.20	
	114	116	4.50	4.20	4.00	3.70	3.50	3.30	3.00	2.80	2.60	2.40	
	116	118	4.60	4.40	4.10	3.90	3.60	3.40	3.20	2.90	2.70	2.50	
	118	120	4.80	4.50	4.30	4.00	3.70	3.50	3.30	3.10	2.80	2.60	
	120	122	4.90	4.70	4.40	4.10	3.90	3.60	3.40	3.20	2.90	2.70	
	122	124	5.10	4.80	4.50	4.30	4.00	3.70	3.50	3.30	3.10	2.80	
	124	126	5.20	4.90	4.70	4.40	4.10	3.90	3.60	3.40	3.20	3.00	
	126	128	5.30	5.10	4.80	4.50	4.30	4.00	3.80	3.50	3.30	3.10	
	128	130	5.50	5.20	4.90	4.70	4.40	4.20	3.90	3.60	3.40	3.20	
	130	346	6.85% (.0685) of the excess over \$130 plus:										
			5.50	5.30	5.00	4.80	4.50	4.20	4.00	3.70	3.50	3.20	3.00
	<b>\$346 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on page T-13 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													
\$0	\$27	\$0.00											
27	28	0.00	\$0.00	\$0.00									
28	29	0.00	0.00	0.00									
29	30	0.00	0.00	0.00									
30	31	0.10	0.00	0.00									
31	32	0.10	0.00	0.00									
32	33	0.20	0.00	0.00	\$0.00								
33	34	0.20	0.00	0.00	0.00								
34	35	0.20	0.10	0.00	0.00								
35	36	0.30	0.10	0.00	0.00								
36	37	0.30	0.20	0.00	0.00	\$0.00							
37	38	0.40	0.20	0.00	0.00	0.00							
38	39	0.40	0.20	0.10	0.00	0.00							
39	40	0.40	0.30	0.10	0.00	0.00							
40	41	0.50	0.30	0.20	0.00	0.00	\$0.00						
41	42	0.50	0.40	0.20	0.00	0.00	0.00						
42	43	0.60	0.40	0.20	0.10	0.00	0.00						
43	44	0.60	0.40	0.30	0.10	0.00	0.00						
44	45	0.60	0.50	0.30	0.20	0.00	0.00	\$0.00					
45	46	0.70	0.50	0.40	0.20	0.10	0.00	0.00					
46	47	0.70	0.60	0.40	0.20	0.10	0.00	0.00					
47	48	0.80	0.60	0.40	0.30	0.10	0.00	0.00					
48	49	0.80	0.60	0.50	0.30	0.20	0.00	0.00	\$0.00				
49	50	0.80	0.70	0.50	0.40	0.20	0.10	0.00	0.00				
50	52	0.90	0.70	0.60	0.40	0.30	0.10	0.00	0.00	\$0.00			
52	54	1.00	0.80	0.70	0.50	0.40	0.20	0.00	0.00	0.00			
54	56	1.10	0.90	0.70	0.60	0.40	0.30	0.10	0.00	0.00	\$0.00		
56	58	1.10	1.00	0.80	0.70	0.50	0.40	0.20	0.10	0.00	0.00		
58	60	1.20	1.10	0.90	0.70	0.60	0.40	0.30	0.10	0.00	0.00	\$0.00	
60	62	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	0.10	0.00	0.00	
62	64	1.40	1.20	1.10	0.90	0.80	0.60	0.40	0.30	0.10	0.00	0.00	
64	66	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	0.10	0.00	
66	68	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.10	0.00	
68	70	1.70	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	0.10	
70	72	1.70	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20	
72	74	1.90	1.70	1.50	1.30	1.20	1.00	0.80	0.70	0.50	0.40	0.20	
74	76	2.00	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	
76	78	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.50	0.40	
78	80	2.20	2.00	1.80	1.60	1.40	1.20	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	1.20	1.10	0.90	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	0.90	0.80	
88	90	2.80	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	
90	92	2.90	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	1.00	
92	94	3.00	2.80	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20	1.00	
94	96	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	
96	98	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20	
98	100	3.30	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.60	1.40	1.30	
100	102	3.50	3.20	3.00	2.80	2.60	2.30	2.10	1.90	1.70	1.50	1.40	
102	104	3.60	3.40	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.60	1.50	
104	106	3.70	3.50	3.20	3.00	2.80	2.60	2.30	2.10	1.90	1.70	1.50	
106	108	3.80	3.60	3.40	3.10	2.90	2.70	2.50	2.20	2.00	1.80	1.60	
108	110	4.00	3.70	3.50	3.30	3.00	2.80	2.60	2.40	2.10	1.90	1.70	
110	112	4.10	3.80	3.60	3.40	3.10	2.90	2.70	2.50	2.20	2.00	1.80	
112	114	4.20	4.00	3.70	3.50	3.30	3.00	2.80	2.60	2.40	2.10	1.90	
114	116	4.40	4.10	3.90	3.60	3.40	3.20	2.90	2.70	2.50	2.30	2.00	
116	118	4.50	4.30	4.00	3.70	3.50	3.30	3.00	2.80	2.60	2.40	2.10	
118	120	4.70	4.40	4.10	3.90	3.60	3.40	3.20	2.90	2.70	2.50	2.30	
120	122	4.80	4.50	4.30	4.00	3.70	3.50	3.30	3.10	2.80	2.60	2.40	
122	124	4.90	4.70	4.40	4.10	3.90	3.60	3.40	3.20	2.90	2.70	2.50	
124	126	5.10	4.80	4.50	4.30	4.00	3.70	3.50	3.30	3.10	2.80	2.60	
126	128	5.20	4.90	4.70	4.40	4.10	3.90	3.60	3.40	3.20	3.00	2.70	
128	130	5.30	5.10	4.80	4.50	4.30	4.00	3.80	3.50	3.30	3.10	2.80	
130	346	6.85% (.0685) of the excess over \$130 plus:											
		5.40	5.10	4.90	4.60	4.40	4.10	3.80	3.60	3.40	3.10	2.90	
<b>\$346 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on page T-14 of this booklet											

Method I

Table V

**NY STATE**  
**Income Tax**

**MARRIED**

**DAILY**

Payroll Period

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

Applicable to Method II, Exact Calculation Method for New York State; see pages T-13 and T-14

Applicable to Dollar to Dollar Withholding Tables for New York State; see pages T-15 and T-16

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	\$26.85	\$30.70	\$34.55	\$38.40	\$42.25	\$46.10	\$49.95	\$53.80	\$57.65	\$61.50	\$65.35
	Married	28.75	32.60	36.45	40.30	44.15	48.00	51.85	55.70	59.55	63.40	67.25
Weekly	Single	134.15	153.40	172.65	191.90	211.15	230.40	249.65	268.90	288.15	307.40	326.65
	Married	143.75	163.00	182.25	201.50	220.75	240.00	259.25	278.50	297.75	317.00	336.25
Biweekly	Single	268.30	306.80	345.30	383.80	422.30	460.80	499.30	537.80	576.30	614.80	653.30
	Married	287.50	326.00	364.50	403.00	441.50	480.00	518.50	557.00	595.50	634.00	672.50
Semimonthly	Single	290.60	332.25	373.90	415.55	457.20	498.85	540.50	582.15	623.80	665.45	707.10
	Married	311.45	353.10	394.75	436.40	478.05	519.70	561.35	603.00	644.65	686.30	727.95
Monthly	Single	581.25	664.55	747.85	831.15	914.45	997.75	1,081.05	1,164.35	1,247.65	1,330.95	1,414.25
	Married	622.90	706.20	789.50	872.80	956.10	1,039.40	1,122.70	1,206.00	1,289.30	1,372.60	1,455.90
Annual	Single	6,975	7,975	8,975	9,975	10,975	11,975	12,975	13,975	14,975	15,975	16,975
	Married	7,475	8,475	9,475	10,475	11,475	12,475	13,475	14,475	15,475	16,475	17,475

### 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	\$26.85
	Married	28.75
Weekly	Single	134.15
	Married	143.75
Biweekly	Single	268.30
	Married	287.50
Semimonthly	Single	290.60
	Married	311.45
Monthly	Single	581.25
	Married	622.90
Annual	Single	6,975
	Married	7,475

### Table C Exemption Allowance

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

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

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

### Table D Adjustment for Difference Between Federal\* and New York Exemption Allowances

For employers who elect to use the federal exemption amounts\* in computing wages after exemptions, the following adjustments correct for the difference between the federal exemption of \$3,100\* 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	\$8.10
Weekly	40.40
Biweekly	80.75
Semimonthly	87.50
Monthly	175.00
Quarterly	525.00
Semiannual	1,050.00
Annual	2,100.00

\* The adjustments in Table D are based on the 2003 federal exemption amount of \$3,100. 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.

L i n e	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	0.0400	\$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	0.0854	125.62
8	2,885	3,846	2,885	0.0855	207.73
9	3,846	9,615	3,846	0.0775	289.94
10	9,615	.....	9,615	0.0820	737.06

L i n e	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	0.0400	\$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	0.0854	544.33
8	12,500	16,667	12,500	0.0855	900.17
9	16,667	41,667	16,667	0.0775	1,256.42
10	41,667	.....	41,667	0.0820	3,193.92

L i n e	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	0.0400	\$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	0.0854	251.23
8	5,769	7,692	5,769	0.0855	415.46
9	7,692	19,231	7,692	0.0775	579.88
10	19,231	.....	19,231	0.0820	1,474.12

L i n e	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	\$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	0.0854	25.12
8	577	769	577	0.0855	41.55
9	769	1,923	769	0.0775	57.99
10	1,923	.....	1,923	0.0820	147.41

L i n e	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	0.0400	\$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	0.0854	272.17
8	6,250	8,333	6,250	0.0855	450.08
9	8,333	20,833	8,333	0.0775	628.21
10	20,833	.....	20,833	0.0820	1,596.96

L i n e	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	0.0400	\$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	0.0854	6,532.00
8	150,000	200,000	150,000	0.0855	10,802.00
9	200,000	500,000	200,000	0.0775	15,077.00
10	500,000	.....	500,000	0.0820	38,327.00

**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 II.

L i n e	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	0.0400	\$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	0.0895	203.92
9	3,846	9,615	3,846	0.0775	289.94
10	9,615	.....	9,615	0.0820	737.06

L i n e	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	0.0400	\$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	0.0895	883.67
9	16,667	41,667	16,667	0.0775	1,256.42
10	41,667	.....	41,667	0.0820	3,193.92

L i n e	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	0.0400	\$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	0.0895	407.85
9	7,692	19,231	7,692	0.0775	579.88
10	19,231	.....	19,231	0.0820	1,474.12

L i n e	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	\$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	0.0895	40.78
9	769	1,923	769	0.0775	57.99
10	1,923	.....	1,923	0.0820	147.41

L i n e	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	0.0400	\$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	0.0895	441.83
9	8,333	20,833	8,333	0.0775	628.21
10	20,833	.....	20,833	0.0820	1,596.96

L i n e	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	0.0400	\$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	0.0895	10,604.00
9	200,000	500,000	200,000	0.0775	15,077.00
10	500,000	.....	500,000	0.0820	38,327.00

**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 II.

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

T-14-A (1/05)

<b>Single</b>	
<p><b>Example 1:</b> Weekly payroll, \$400 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> <li>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.</li> <li>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).</li> <li>3. \$208.10 - \$154 (from Column 3, line 2) = \$54.10.</li> <li>4. \$54.10 x .0450 (from Column 4, line 2) = \$2.43.</li> <li>5. \$2.43 + \$6.15 (from Column 5, line 2) = \$8.58. Withhold this amount.</li> </ol>	<p><b>Example 3:</b> Monthly payroll, \$50,000 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> <li>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.</li> <li>2. Use Table II - D on page T-13 for single, monthly payroll. Look up \$49,168.85 and use line 10 on which \$49,168.85 is greater than Column 1 (\$41,667).</li> <li>3. \$49,168.85 - \$41,667 (from Column 3, line 10) = \$7,501.85.</li> <li>4. \$7,501.85 x .0820 (from Column 4, line 10) = \$615.15.</li> <li>5. \$615.15 + \$3,193.92 (from Column 5, line 10) = \$3,809.07. Withhold this amount.</li> </ol>
<p><b>Example 2:</b> Semimonthly payroll, \$5,000 gross wages, single, 1 exemption</p> <ol style="list-style-type: none"> <li>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.</li> <li>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).</li> <li>3. \$4,667.75 - \$4,167 (from Column 3, line 7) = \$500.75.</li> <li>4. \$500.75 x .0854 (from Column 4, line 7) = \$42.76.</li> <li>5. \$42.76 + \$272.17 (from Column 5, line 7) = \$314.93. Withhold this amount.</li> </ol>	<p><b>Example 4:</b> Daily payroll, \$750 gross wages, single, 2 exemptions</p> <ol style="list-style-type: none"> <li>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.</li> <li>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).</li> <li>3. \$715.45 - \$577 (from Column 3, line 8) = \$138.45.</li> <li>4. \$138.45 x .0855 (from Column 4, line 8) = \$11.84.</li> <li>5. \$11.84 + \$41.55 (from Column 5, line 8) = \$53.39. Withhold this amount.</li> </ol>
<b>Married</b>	
<p><b>Example 1:</b> Weekly payroll, \$400 gross wages, married, 4 exemptions</p> <ol style="list-style-type: none"> <li>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.</li> <li>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).</li> <li>3. \$179.25 - \$154 (from Column 3, line 2) = \$25.25.</li> <li>4. \$25.25 x .0450 (from Column 4, line 2) = \$1.14.</li> <li>5. \$1.14 + \$6.15 (from Column 5, line 2) = \$7.29. Withhold this amount.</li> </ol>	<p><b>Example 3:</b> Monthly payroll, \$50,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> <li>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.</li> <li>2. Use Table II - D on page T-14 for married, monthly payroll. Look up \$49,127.20 and use line 10 on which \$49,127.20 is greater than Column 1 (\$41,667).</li> <li>3. \$49,127.20 - \$41,667 (from Column 3, line 10) = \$7,460.20.</li> <li>4. \$7,460.20 x .0820 (from Column 4, line 10) = \$611.74.</li> <li>5. \$611.74 + \$3,193.92 (from Column 5, line 10) = \$3,805.66. Withhold this amount.</li> </ol>
<p><b>Example 2:</b> Semimonthly payroll, \$5,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> <li>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.</li> <li>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).</li> <li>3. \$4,563.60 - \$4,167 (from Column 3, line 7) = \$396.60.</li> <li>4. \$396.60 x .0814 (from Column 4, line 7) = \$32.28.</li> <li>5. \$32.28 + \$272.17 (from Column 5, line 7) = \$304.45. Withhold this amount.</li> </ol>	<p><b>Example 4:</b> Daily payroll, \$750 gross wages, married, 2 exemptions</p> <ol style="list-style-type: none"> <li>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.</li> <li>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 (\$769).</li> <li>3. \$713.55 - \$577 (from Column 3, line 8) = \$136.55.</li> <li>4. \$136.55 x .0895 (from Column 4, line 8) = \$12.22.</li> <li>5. \$12.22 + \$40.78 (from Column 5, line 8) = \$53.00. Withhold this amount.</li> </ol>

# NEW YORK STATE

T-15 (1/05)

## 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 T-13 and T-14, for net taxable weekly wages paid up to \$600. Before using this table, use page T-12 to find amounts to be subtracted from gross weekly wages. For wages over \$600, use the exact calculation charts on pages T-13 and T-14.

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>	\$0.04	<b>\$51</b>	\$2.04	<b>\$101</b>	\$4.04	<b>\$151</b>	\$6.04	<b>\$201</b>	\$8.28	<b>\$251</b>	\$10.83
<b>2</b>	0.08	<b>52</b>	2.08	<b>102</b>	4.08	<b>152</b>	6.08	<b>202</b>	8.32	<b>252</b>	10.89
<b>3</b>	0.12	<b>53</b>	2.12	<b>103</b>	4.12	<b>153</b>	6.12	<b>203</b>	8.37	<b>253</b>	10.95
<b>4</b>	0.16	<b>54</b>	2.16	<b>104</b>	4.16	<b>154</b>	6.16	<b>204</b>	8.41	<b>254</b>	11.01
<b>5</b>	0.20	<b>55</b>	2.20	<b>105</b>	4.20	<b>155</b>	6.21	<b>205</b>	8.46	<b>255</b>	11.06
<b>6</b>	0.24	<b>56</b>	2.24	<b>106</b>	4.24	<b>156</b>	6.25	<b>206</b>	8.50	<b>256</b>	11.12
<b>7</b>	0.28	<b>57</b>	2.28	<b>107</b>	4.28	<b>157</b>	6.30	<b>207</b>	8.55	<b>257</b>	11.18
<b>8</b>	0.32	<b>58</b>	2.32	<b>108</b>	4.32	<b>158</b>	6.34	<b>208</b>	8.59	<b>258</b>	11.24
<b>9</b>	0.36	<b>59</b>	2.36	<b>109</b>	4.36	<b>159</b>	6.39	<b>209</b>	8.64	<b>259</b>	11.30
<b>10</b>	0.40	<b>60</b>	2.40	<b>110</b>	4.40	<b>160</b>	6.43	<b>210</b>	8.68	<b>260</b>	11.36
<b>11</b>	0.44	<b>61</b>	2.44	<b>111</b>	4.44	<b>161</b>	6.48	<b>211</b>	8.73	<b>261</b>	11.42
<b>12</b>	0.48	<b>62</b>	2.48	<b>112</b>	4.48	<b>162</b>	6.52	<b>212</b>	8.77	<b>262</b>	11.48
<b>13</b>	0.52	<b>63</b>	2.52	<b>113</b>	4.52	<b>163</b>	6.57	<b>213</b>	8.83	<b>263</b>	11.54
<b>14</b>	0.56	<b>64</b>	2.56	<b>114</b>	4.56	<b>164</b>	6.61	<b>214</b>	8.88	<b>264</b>	11.60
<b>15</b>	0.60	<b>65</b>	2.60	<b>115</b>	4.60	<b>165</b>	6.66	<b>215</b>	8.93	<b>265</b>	11.65
<b>16</b>	0.64	<b>66</b>	2.64	<b>116</b>	4.64	<b>166</b>	6.70	<b>216</b>	8.98	<b>266</b>	11.71
<b>17</b>	0.68	<b>67</b>	2.68	<b>117</b>	4.68	<b>167</b>	6.75	<b>217</b>	9.04	<b>267</b>	11.77
<b>18</b>	0.72	<b>68</b>	2.72	<b>118</b>	4.72	<b>168</b>	6.79	<b>218</b>	9.09	<b>268</b>	11.83
<b>19</b>	0.76	<b>69</b>	2.76	<b>119</b>	4.76	<b>169</b>	6.84	<b>219</b>	9.14	<b>269</b>	11.89
<b>20</b>	0.80	<b>70</b>	2.80	<b>120</b>	4.80	<b>170</b>	6.88	<b>220</b>	9.19	<b>270</b>	11.95
<b>21</b>	0.84	<b>71</b>	2.84	<b>121</b>	4.84	<b>171</b>	6.93	<b>221</b>	9.25	<b>271</b>	12.01
<b>22</b>	0.88	<b>72</b>	2.88	<b>122</b>	4.88	<b>172</b>	6.97	<b>222</b>	9.30	<b>272</b>	12.07
<b>23</b>	0.92	<b>73</b>	2.92	<b>123</b>	4.92	<b>173</b>	7.02	<b>223</b>	9.35	<b>273</b>	12.13
<b>24</b>	0.96	<b>74</b>	2.96	<b>124</b>	4.96	<b>174</b>	7.06	<b>224</b>	9.40	<b>274</b>	12.19
<b>25</b>	1.00	<b>75</b>	3.00	<b>125</b>	5.00	<b>175</b>	7.11	<b>225</b>	9.46	<b>275</b>	12.24
<b>26</b>	1.04	<b>76</b>	3.04	<b>126</b>	5.04	<b>176</b>	7.15	<b>226</b>	9.51	<b>276</b>	12.30
<b>27</b>	1.08	<b>77</b>	3.08	<b>127</b>	5.08	<b>177</b>	7.20	<b>227</b>	9.56	<b>277</b>	12.36
<b>28</b>	1.12	<b>78</b>	3.12	<b>128</b>	5.12	<b>178</b>	7.24	<b>228</b>	9.61	<b>278</b>	12.42
<b>29</b>	1.16	<b>79</b>	3.16	<b>129</b>	5.16	<b>179</b>	7.29	<b>229</b>	9.67	<b>279</b>	12.48
<b>30</b>	1.20	<b>80</b>	3.20	<b>130</b>	5.20	<b>180</b>	7.33	<b>230</b>	9.72	<b>280</b>	12.54
<b>31</b>	1.24	<b>81</b>	3.24	<b>131</b>	5.24	<b>181</b>	7.38	<b>231</b>	9.77	<b>281</b>	12.60
<b>32</b>	1.28	<b>82</b>	3.28	<b>132</b>	5.28	<b>182</b>	7.42	<b>232</b>	9.82	<b>282</b>	12.66
<b>33</b>	1.32	<b>83</b>	3.32	<b>133</b>	5.32	<b>183</b>	7.47	<b>233</b>	9.88	<b>283</b>	12.72
<b>34</b>	1.36	<b>84</b>	3.36	<b>134</b>	5.36	<b>184</b>	7.51	<b>234</b>	9.93	<b>284</b>	12.78
<b>35</b>	1.40	<b>85</b>	3.40	<b>135</b>	5.40	<b>185</b>	7.56	<b>235</b>	9.98	<b>285</b>	12.83
<b>36</b>	1.44	<b>86</b>	3.44	<b>136</b>	5.44	<b>186</b>	7.60	<b>236</b>	10.03	<b>286</b>	12.89
<b>37</b>	1.48	<b>87</b>	3.48	<b>137</b>	5.48	<b>187</b>	7.65	<b>237</b>	10.09	<b>287</b>	12.95
<b>38</b>	1.52	<b>88</b>	3.52	<b>138</b>	5.52	<b>188</b>	7.69	<b>238</b>	10.14	<b>288</b>	13.01
<b>39</b>	1.56	<b>89</b>	3.56	<b>139</b>	5.56	<b>189</b>	7.74	<b>239</b>	10.19	<b>289</b>	13.07
<b>40</b>	1.60	<b>90</b>	3.60	<b>140</b>	5.60	<b>190</b>	7.78	<b>240</b>	10.24	<b>290</b>	13.13
<b>41</b>	1.64	<b>91</b>	3.64	<b>141</b>	5.64	<b>191</b>	7.83	<b>241</b>	10.30	<b>291</b>	13.19
<b>42</b>	1.68	<b>92</b>	3.68	<b>142</b>	5.68	<b>192</b>	7.87	<b>242</b>	10.35	<b>292</b>	13.25
<b>43</b>	1.72	<b>93</b>	3.72	<b>143</b>	5.72	<b>193</b>	7.92	<b>243</b>	10.40	<b>293</b>	13.31
<b>44</b>	1.76	<b>94</b>	3.76	<b>144</b>	5.76	<b>194</b>	7.96	<b>244</b>	10.45	<b>294</b>	13.37
<b>45</b>	1.80	<b>95</b>	3.80	<b>145</b>	5.80	<b>195</b>	8.01	<b>245</b>	10.51	<b>295</b>	13.42
<b>46</b>	1.84	<b>96</b>	3.84	<b>146</b>	5.84	<b>196</b>	8.05	<b>246</b>	10.56	<b>296</b>	13.48
<b>47</b>	1.88	<b>97</b>	3.88	<b>147</b>	5.88	<b>197</b>	8.10	<b>247</b>	10.61	<b>297</b>	13.54
<b>48</b>	1.92	<b>98</b>	3.92	<b>148</b>	5.92	<b>198</b>	8.14	<b>248</b>	10.66	<b>298</b>	13.60
<b>49</b>	1.96	<b>99</b>	3.96	<b>149</b>	5.96	<b>199</b>	8.19	<b>249</b>	10.72	<b>299</b>	13.66
<b>50</b>	2.00	<b>100</b>	4.00	<b>150</b>	6.00	<b>200</b>	8.23	<b>250</b>	10.77	<b>300</b>	13.72

(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
<b>\$301</b>	\$13.78	<b>\$351</b>	\$16.73	<b>\$401</b>	\$19.83	<b>\$451</b>	\$23.26	<b>\$501</b>	\$26.68	<b>\$551</b>	\$30.11
<b>302</b>	13.84	<b>352</b>	16.79	<b>402</b>	19.90	<b>452</b>	23.33	<b>502</b>	26.75	<b>552</b>	30.18
<b>303</b>	13.90	<b>353</b>	16.85	<b>403</b>	19.97	<b>453</b>	23.40	<b>503</b>	26.82	<b>553</b>	30.25
<b>304</b>	13.96	<b>354</b>	16.91	<b>404</b>	20.04	<b>454</b>	23.46	<b>504</b>	26.89	<b>554</b>	30.31
<b>305</b>	14.01	<b>355</b>	16.96	<b>405</b>	20.11	<b>455</b>	23.53	<b>505</b>	26.96	<b>555</b>	30.38
<b>306</b>	14.07	<b>356</b>	17.02	<b>406</b>	20.18	<b>456</b>	23.60	<b>506</b>	27.03	<b>556</b>	30.45
<b>307</b>	14.13	<b>357</b>	17.08	<b>407</b>	20.24	<b>457</b>	23.67	<b>507</b>	27.09	<b>557</b>	30.52
<b>308</b>	14.19	<b>358</b>	17.14	<b>408</b>	20.31	<b>458</b>	23.74	<b>508</b>	27.16	<b>558</b>	30.59
<b>309</b>	14.25	<b>359</b>	17.20	<b>409</b>	20.38	<b>459</b>	23.81	<b>509</b>	27.23	<b>559</b>	30.66
<b>310</b>	14.31	<b>360</b>	17.26	<b>410</b>	20.45	<b>460</b>	23.88	<b>510</b>	27.30	<b>560</b>	30.73
<b>311</b>	14.37	<b>361</b>	17.32	<b>411</b>	20.52	<b>461</b>	23.94	<b>511</b>	27.37	<b>561</b>	30.79
<b>312</b>	14.43	<b>362</b>	17.38	<b>412</b>	20.59	<b>462</b>	24.01	<b>512</b>	27.44	<b>562</b>	30.86
<b>313</b>	14.49	<b>363</b>	17.44	<b>413</b>	20.66	<b>463</b>	24.08	<b>513</b>	27.51	<b>563</b>	30.93
<b>314</b>	14.55	<b>364</b>	17.50	<b>414</b>	20.72	<b>464</b>	24.15	<b>514</b>	27.57	<b>564</b>	31.00
<b>315</b>	14.60	<b>365</b>	17.55	<b>415</b>	20.79	<b>465</b>	24.22	<b>515</b>	27.64	<b>565</b>	31.07
<b>316</b>	14.66	<b>366</b>	17.61	<b>416</b>	20.86	<b>466</b>	24.29	<b>516</b>	27.71	<b>566</b>	31.14
<b>317</b>	14.72	<b>367</b>	17.67	<b>417</b>	20.93	<b>467</b>	24.35	<b>517</b>	27.78	<b>567</b>	31.20
<b>318</b>	14.78	<b>368</b>	17.73	<b>418</b>	21.00	<b>468</b>	24.42	<b>518</b>	27.85	<b>568</b>	31.27
<b>319</b>	14.84	<b>369</b>	17.79	<b>419</b>	21.07	<b>469</b>	24.49	<b>519</b>	27.92	<b>569</b>	31.34
<b>320</b>	14.90	<b>370</b>	17.85	<b>420</b>	21.14	<b>470</b>	24.56	<b>520</b>	27.99	<b>570</b>	31.41
<b>321</b>	14.96	<b>371</b>	17.91	<b>421</b>	21.20	<b>471</b>	24.63	<b>521</b>	28.05	<b>571</b>	31.48
<b>322</b>	15.02	<b>372</b>	17.97	<b>422</b>	21.27	<b>472</b>	24.70	<b>522</b>	28.12	<b>572</b>	31.55
<b>323</b>	15.08	<b>373</b>	18.03	<b>423</b>	21.34	<b>473</b>	24.77	<b>523</b>	28.19	<b>573</b>	31.62
<b>324</b>	15.14	<b>374</b>	18.09	<b>424</b>	21.41	<b>474</b>	24.83	<b>524</b>	28.26	<b>574</b>	31.68
<b>325</b>	15.19	<b>375</b>	18.14	<b>425</b>	21.48	<b>475</b>	24.90	<b>525</b>	28.33	<b>575</b>	31.75
<b>326</b>	15.25	<b>376</b>	18.20	<b>426</b>	21.55	<b>476</b>	24.97	<b>526</b>	28.40	<b>576</b>	31.82
<b>327</b>	15.31	<b>377</b>	18.26	<b>427</b>	21.61	<b>477</b>	25.04	<b>527</b>	28.46	<b>577</b>	31.89
<b>328</b>	15.37	<b>378</b>	18.32	<b>428</b>	21.68	<b>478</b>	25.11	<b>528</b>	28.53	<b>578</b>	31.96
<b>329</b>	15.43	<b>379</b>	18.38	<b>429</b>	21.75	<b>479</b>	25.18	<b>529</b>	28.60	<b>579</b>	32.03
<b>330</b>	15.49	<b>380</b>	18.44	<b>430</b>	21.82	<b>480</b>	25.25	<b>530</b>	28.67	<b>580</b>	32.10
<b>331</b>	15.55	<b>381</b>	18.50	<b>431</b>	21.89	<b>481</b>	25.31	<b>531</b>	28.74	<b>581</b>	32.16
<b>332</b>	15.61	<b>382</b>	18.56	<b>432</b>	21.96	<b>482</b>	25.38	<b>532</b>	28.81	<b>582</b>	32.23
<b>333</b>	15.67	<b>383</b>	18.62	<b>433</b>	22.03	<b>483</b>	25.45	<b>533</b>	28.88	<b>583</b>	32.30
<b>334</b>	15.73	<b>384</b>	18.68	<b>434</b>	22.09	<b>484</b>	25.52	<b>534</b>	28.94	<b>584</b>	32.37
<b>335</b>	15.78	<b>385</b>	18.74	<b>435</b>	22.16	<b>485</b>	25.59	<b>535</b>	29.01	<b>585</b>	32.44
<b>336</b>	15.84	<b>386</b>	18.81	<b>436</b>	22.23	<b>486</b>	25.66	<b>536</b>	29.08	<b>586</b>	32.51
<b>337</b>	15.90	<b>387</b>	18.87	<b>437</b>	22.30	<b>487</b>	25.72	<b>537</b>	29.15	<b>587</b>	32.57
<b>338</b>	15.96	<b>388</b>	18.94	<b>438</b>	22.37	<b>488</b>	25.79	<b>538</b>	29.22	<b>588</b>	32.64
<b>339</b>	16.02	<b>389</b>	19.01	<b>439</b>	22.44	<b>489</b>	25.86	<b>539</b>	29.29	<b>589</b>	32.71
<b>340</b>	16.08	<b>390</b>	19.08	<b>440</b>	22.51	<b>490</b>	25.93	<b>540</b>	29.36	<b>590</b>	32.78
<b>341</b>	16.14	<b>391</b>	19.15	<b>441</b>	22.57	<b>491</b>	26.00	<b>541</b>	29.42	<b>591</b>	32.85
<b>342</b>	16.20	<b>392</b>	19.22	<b>442</b>	22.64	<b>492</b>	26.07	<b>542</b>	29.49	<b>592</b>	32.92
<b>343</b>	16.26	<b>393</b>	19.29	<b>443</b>	22.71	<b>493</b>	26.14	<b>543</b>	29.56	<b>593</b>	32.99
<b>344</b>	16.32	<b>394</b>	19.35	<b>444</b>	22.78	<b>494</b>	26.20	<b>544</b>	29.63	<b>594</b>	33.05
<b>345</b>	16.37	<b>395</b>	19.42	<b>445</b>	22.85	<b>495</b>	26.27	<b>545</b>	29.70	<b>595</b>	33.12
<b>346</b>	16.43	<b>396</b>	19.49	<b>446</b>	22.92	<b>496</b>	26.34	<b>546</b>	29.77	<b>596</b>	33.19
<b>347</b>	16.49	<b>397</b>	19.56	<b>447</b>	22.98	<b>497</b>	26.41	<b>547</b>	29.83	<b>597</b>	33.26
<b>348</b>	16.55	<b>398</b>	19.63	<b>448</b>	23.05	<b>498</b>	26.48	<b>548</b>	29.90	<b>598</b>	33.33
<b>349</b>	16.61	<b>399</b>	19.70	<b>449</b>	23.12	<b>499</b>	26.55	<b>549</b>	29.97	<b>599</b>	33.40
<b>350</b>	16.67	<b>400</b>	19.77	<b>450</b>	23.19	<b>500</b>	26.62	<b>550</b>	30.04	<b>600</b>	33.47

## New York State

### Conversion of Tables

(a) These instructions explain how to convert a table or method for the more common payroll periods in this appendix 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 NY State Monthly Married Table*

*Withholding tax on \$2,250 wages, 2 exemptions = \$69.50*

(4)  $\$69.50 \times 3 = \$208.50$

**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.

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

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

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

APPENDIX 10-A

CITY OF YONKERS INCOME TAX SURCHARGE ON RESIDENTS

AND EARNINGS TAX ON NONRESIDENTS

WITHHOLDING TABLES AND OTHER METHODS

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

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

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

I. Wage Bracket Table Method

II. Exact Calculation Method

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

VI. Wage Bracket Table Method

VII. Exact Calculation Method

VIII. Annualized Tax Method

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

## CITY OF YONKERS INCOME TAX SURCHARGE ON RESIDENTS

### METHOD I WAGE BRACKET TABLE METHOD

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

T-46 (1/05)

WAGES		EXEMPTIONS CLAIMED											10
At	But	0	1	2	3	4	5	6	7	8	9	10	
Least	Less Than	TAX TO BE WITHHELD											or more
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										
City of	125	130	0.00										
	130	135	0.00										
	135	140	0.00										
Yonkers	140	145	0.00										
	145	150	0.05										
	150	160	0.05										
RESIDENT	160	170	0.05	\$0.00									
	170	180	0.10	0.05									
	180	190	0.10	0.05	\$0.00								
Income Tax	190	200	0.10	0.10	0.05								
	200	210	0.15	0.10	0.05	\$0.05							
	210	220	0.15	0.10	0.10	0.05							
Surcharge	220	230	0.20	0.15	0.10	0.05	\$0.05						
	230	240	0.20	0.15	0.10	0.10	0.05						
	240	250	0.20	0.20	0.15	0.10	0.05	\$0.05					
SINGLE	250	260	0.25	0.20	0.15	0.15	0.10	0.05					
	260	270	0.25	0.20	0.20	0.15	0.10	0.05	\$0.05				
	270	280	0.30	0.25	0.20	0.15	0.15	0.10	0.05	\$0.00			
WEEKLY	280	290	0.30	0.25	0.20	0.20	0.15	0.10	0.05	0.05			
	290	300	0.30	0.30	0.25	0.20	0.15	0.15	0.10	0.05	\$0.00		
	300	310	0.35	0.30	0.25	0.25	0.20	0.15	0.10	0.05	0.05		
Payroll Period	310	320	0.35	0.35	0.30	0.25	0.20	0.15	0.15	0.10	0.05	\$0.00	
	320	330	0.40	0.35	0.30	0.25	0.25	0.20	0.15	0.10	0.05	0.05	
	330	340	0.40	0.35	0.35	0.30	0.25	0.20	0.15	0.15	0.10	0.05	\$0.00
	340	350	0.45	0.40	0.35	0.30	0.25	0.25	0.20	0.15	0.10	0.10	0.05
	350	360	0.45	0.40	0.35	0.35	0.30	0.25	0.20	0.15	0.15	0.10	0.05
	360	370	0.50	0.45	0.40	0.35	0.30	0.25	0.25	0.20	0.15	0.10	0.10
	370	380	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.20	0.15	0.15	0.10
	380	390	0.55	0.50	0.45	0.40	0.35	0.30	0.25	0.25	0.20	0.15	0.10
	390	400	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.25	0.20	0.20	0.15
	400	410	0.60	0.55	0.50	0.45	0.40	0.35	0.30	0.25	0.25	0.20	0.15
	410	420	0.65	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.25	0.20	0.20
	420	430	0.65	0.60	0.55	0.50	0.45	0.40	0.35	0.30	0.25	0.25	0.20
	430	440	0.70	0.65	0.60	0.50	0.45	0.40	0.40	0.35	0.30	0.25	0.20
	440	450	0.70	0.65	0.60	0.55	0.50	0.45	0.40	0.35	0.30	0.30	0.25
	450	460	0.75	0.70	0.65	0.60	0.50	0.45	0.40	0.40	0.35	0.30	0.25
	460	470	0.80	0.70	0.65	0.60	0.55	0.50	0.45	0.40	0.35	0.30	0.30
	470	480	0.80	0.75	0.70	0.65	0.60	0.50	0.45	0.45	0.40	0.35	0.30
	480	490	0.85	0.80	0.70	0.65	0.60	0.55	0.50	0.45	0.40	0.35	0.30
	490	500	0.85	0.80	0.75	0.70	0.65	0.60	0.55	0.50	0.45	0.40	0.35
	500	510	0.90	0.85	0.80	0.70	0.65	0.60	0.55	0.50	0.45	0.40	0.35
	510	520	0.90	0.85	0.80	0.75	0.70	0.65	0.60	0.55	0.50	0.45	0.40
	520	530	0.95	0.90	0.85	0.80	0.75	0.65	0.60	0.55	0.50	0.45	0.40
	530	540	1.00	0.95	0.85	0.80	0.75	0.70	0.65	0.60	0.55	0.50	0.45
	540	550	1.05	0.95	0.90	0.85	0.80	0.75	0.65	0.60	0.55	0.50	0.45
	550	560	1.05	1.00	0.95	0.85	0.80	0.75	0.70	0.65	0.60	0.55	0.50
	560	570	1.10	1.05	0.95	0.90	0.85	0.80	0.75	0.65	0.60	0.55	0.50
	570	580	1.15	1.05	1.00	0.95	0.85	0.80	0.75	0.70	0.65	0.60	0.55
	580	590	1.15	1.10	1.05	0.95	0.90	0.85	0.80	0.75	0.70	0.60	0.55
	590	600	1.20	1.15	1.05	1.00	0.95	0.90	0.80	0.75	0.70	0.65	0.60
	600	610	1.25	1.15	1.10	1.05	0.95	0.90	0.85	0.80	0.75	0.70	0.60
	610	620	1.25	1.20	1.15	1.05	1.00	0.95	0.90	0.80	0.75	0.70	0.65
	620	630	1.30	1.25	1.15	1.10	1.05	0.95	0.90	0.85	0.80	0.75	0.70
	630	640	1.35	1.25	1.20	1.15	1.05	1.00	0.95	0.90	0.80	0.75	0.70
	640	650	1.35	1.30	1.25	1.15	1.10	1.05	0.95	0.90	0.85	0.80	0.75
	650	1,730	0.3425% (.003425) of the excess over \$650 plus:										
			1.40	1.30	1.25	1.20	1.10	1.05	1.00	0.95	0.85	0.80	0.75
	\$1,730 & OVER	Use Method II, "Exact Calculation Method," on page T-57 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												
\$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	0.00										
160	170	0.05										
170	180	0.05	\$0.00									
180	190	0.10	0.05									
190	200	0.10	0.05	\$0.05								
200	210	0.10	0.10	0.05								
210	220	0.15	0.10	0.05	\$0.05							
220	230	0.15	0.10	0.10	0.05							
230	240	0.20	0.15	0.10	0.05	\$0.05						
240	250	0.20	0.15	0.15	0.10	0.05						
250	260	0.20	0.20	0.15	0.10	0.05	\$0.05					
260	270	0.25	0.20	0.15	0.15	0.10	0.05					
270	280	0.25	0.20	0.20	0.15	0.10	0.05	\$0.05				
280	290	0.30	0.25	0.20	0.15	0.15	0.10	0.05	\$0.00			
290	300	0.30	0.25	0.25	0.20	0.15	0.10	0.05	0.05			
300	310	0.30	0.30	0.25	0.20	0.15	0.15	0.10	0.05	\$0.00		
310	320	0.35	0.30	0.25	0.25	0.20	0.15	0.10	0.05	0.05		
320	330	0.35	0.35	0.30	0.25	0.20	0.15	0.15	0.10	0.05	\$0.00	
330	340	0.40	0.35	0.30	0.25	0.25	0.20	0.15	0.10	0.05	0.05	
340	350	0.40	0.35	0.35	0.30	0.25	0.20	0.15	0.15	0.10	0.05	\$0.00
350	360	0.45	0.40	0.35	0.30	0.25	0.25	0.20	0.15	0.10	0.10	0.05
360	370	0.45	0.40	0.35	0.35	0.30	0.25	0.20	0.15	0.15	0.10	0.05
370	380	0.50	0.45	0.40	0.35	0.30	0.25	0.25	0.20	0.15	0.10	0.10
380	390	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.20	0.15	0.15	0.10
390	400	0.55	0.50	0.45	0.40	0.35	0.30	0.25	0.25	0.20	0.15	0.10
400	410	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.25	0.20	0.20	0.15
410	420	0.60	0.55	0.50	0.45	0.40	0.35	0.30	0.25	0.25	0.20	0.15
420	430	0.65	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.25	0.20	0.20
430	440	0.65	0.60	0.55	0.50	0.45	0.40	0.35	0.30	0.25	0.25	0.20
440	450	0.70	0.65	0.60	0.50	0.45	0.40	0.40	0.35	0.30	0.25	0.20
450	460	0.70	0.65	0.60	0.55	0.50	0.45	0.40	0.35	0.30	0.30	0.25
460	470	0.75	0.70	0.65	0.60	0.50	0.45	0.40	0.40	0.35	0.30	0.25
470	480	0.80	0.70	0.65	0.60	0.55	0.50	0.45	0.40	0.35	0.30	0.30
480	490	0.80	0.75	0.70	0.65	0.60	0.55	0.50	0.45	0.40	0.35	0.30
490	500	0.85	0.80	0.70	0.65	0.60	0.55	0.50	0.45	0.40	0.35	0.30
500	510	0.85	0.80	0.75	0.70	0.65	0.60	0.55	0.50	0.45	0.40	0.35
510	520	0.90	0.85	0.80	0.75	0.65	0.60	0.55	0.50	0.45	0.40	0.35
520	530	0.95	0.85	0.80	0.75	0.70	0.65	0.60	0.55	0.50	0.45	0.40
530	540	0.95	0.90	0.85	0.80	0.75	0.65	0.60	0.55	0.50	0.45	0.40
540	550	1.00	0.95	0.85	0.80	0.75	0.70	0.65	0.60	0.55	0.50	0.45
550	560	1.05	0.95	0.90	0.85	0.80	0.75	0.65	0.60	0.55	0.50	0.45
560	570	1.05	1.00	0.95	0.85	0.80	0.75	0.70	0.65	0.60	0.55	0.50
570	580	1.10	1.05	0.95	0.90	0.85	0.80	0.75	0.70	0.60	0.55	0.50
580	590	1.15	1.05	1.00	0.95	0.90	0.80	0.75	0.70	0.65	0.60	0.55
590	600	1.15	1.10	1.05	0.95	0.90	0.85	0.80	0.75	0.70	0.60	0.55
600	610	1.20	1.15	1.05	1.00	0.95	0.90	0.80	0.75	0.70	0.65	0.60
610	620	1.25	1.15	1.10	1.05	0.95	0.90	0.85	0.80	0.75	0.70	0.60
620	630	1.25	1.20	1.15	1.05	1.00	0.95	0.90	0.80	0.75	0.70	0.65
630	640	1.30	1.25	1.15	1.10	1.05	0.95	0.90	0.85	0.80	0.75	0.70
640	650	1.35	1.25	1.20	1.15	1.05	1.00	0.95	0.90	0.85	0.75	0.70
650	1,730	0.3425% (.003425) of the excess over \$650 plus:										
		1.35	1.30	1.20	1.15	1.10	1.00	0.95	0.90	0.85	0.80	0.75
<b>\$1,730 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on page T-58 of this booklet										

Method I

Table I

City of  
Yonkers

**RESIDENT**

Income Tax  
Surcharge

**MARRIED**

**WEEKLY**  
Payroll Period

T-48 (1/05)

WAGES		EXEMPTIONS CLAIMED											10
At	But	0	1	2	3	4	5	6	7	8	9	10	
Least	Less Than	TAX TO BE WITHHELD											or more
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										
City of Yonkers	250	260	0.00										
	260	270	0.00										
	270	280	0.00										
RESIDENT	280	290	0.05										
	290	300	0.05										
	300	320	0.10										
Income Tax	320	340	0.10	\$0.05									
	340	360	0.15	0.10									
	360	380	0.20	0.15	\$0.05								
Surcharge	380	400	0.25	0.15	0.10	\$0.00							
	400	420	0.30	0.20	0.15	0.05							
	420	440	0.30	0.25	0.15	0.10	\$0.00						
SINGLE	440	460	0.35	0.30	0.20	0.15	0.05						
	460	480	0.40	0.35	0.25	0.15	0.10	\$0.00					
	480	500	0.45	0.35	0.30	0.20	0.15	0.05					
BIWEEKLY	500	520	0.50	0.40	0.35	0.25	0.20	0.10	\$0.00				
	520	540	0.50	0.45	0.35	0.30	0.20	0.15	0.05				
	540	560	0.55	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05			
Payroll Period	560	580	0.60	0.55	0.45	0.35	0.30	0.20	0.15	0.05			
	580	600	0.65	0.55	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05		
	600	620	0.70	0.60	0.55	0.45	0.40	0.30	0.20	0.15	0.05		
	620	640	0.75	0.65	0.55	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05	
	640	660	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.05	
	660	680	0.85	0.75	0.65	0.55	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05
	680	700	0.85	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.05
	700	720	0.90	0.85	0.75	0.65	0.60	0.50	0.40	0.35	0.25	0.20	0.10
	720	740	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25	0.15
	740	760	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45	0.35	0.25	0.20
	760	780	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25
	780	800	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45	0.35	0.25
	800	820	1.20	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.40	0.30
	820	840	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45	0.35
	840	860	1.30	1.20	1.10	1.00	0.90	0.80	0.70	0.65	0.55	0.45	0.40
	860	880	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45
	880	900	1.45	1.30	1.20	1.10	1.00	0.90	0.80	0.70	0.65	0.55	0.45
	900	920	1.50	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50
	920	940	1.55	1.45	1.35	1.20	1.10	1.00	0.90	0.80	0.70	0.65	0.55
	940	960	1.60	1.50	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.70	0.60
	960	980	1.65	1.55	1.45	1.35	1.20	1.10	1.00	0.90	0.80	0.70	0.65
	980	1,000	1.75	1.60	1.50	1.40	1.30	1.15	1.05	0.95	0.85	0.75	0.70
	1,000	1,020	1.80	1.70	1.55	1.45	1.35	1.20	1.10	1.00	0.90	0.80	0.75
	1,020	1,040	1.85	1.75	1.60	1.50	1.40	1.30	1.15	1.05	0.95	0.85	0.75
	1,040	1,060	1.90	1.80	1.70	1.55	1.45	1.35	1.25	1.10	1.00	0.90	0.80
	1,060	1,080	2.00	1.85	1.75	1.65	1.50	1.40	1.30	1.15	1.05	0.95	0.85
	1,080	1,100	2.05	1.90	1.80	1.70	1.55	1.45	1.35	1.25	1.10	1.00	0.90
	1,100	1,120	2.10	2.00	1.85	1.75	1.65	1.50	1.40	1.30	1.20	1.05	0.95
	1,120	1,140	2.20	2.05	1.90	1.80	1.70	1.60	1.45	1.35	1.25	1.10	1.00
	1,140	1,160	2.25	2.10	2.00	1.85	1.75	1.65	1.50	1.40	1.30	1.20	1.05
	1,160	1,180	2.30	2.20	2.05	1.95	1.80	1.70	1.60	1.45	1.35	1.25	1.15
	1,180	1,200	2.40	2.25	2.15	2.00	1.85	1.75	1.65	1.55	1.40	1.30	1.20
	1,200	1,220	2.45	2.35	2.20	2.05	1.95	1.80	1.70	1.60	1.45	1.35	1.25
	1,220	1,240	2.55	2.40	2.25	2.15	2.00	1.85	1.75	1.65	1.55	1.40	1.30
	1,240	1,260	2.60	2.45	2.35	2.20	2.05	1.95	1.80	1.70	1.60	1.50	1.35
	1,260	1,280	2.65	2.55	2.40	2.25	2.15	2.00	1.90	1.75	1.65	1.55	1.40
	1,280	1,300	2.75	2.60	2.45	2.35	2.20	2.10	1.95	1.80	1.70	1.60	1.50
	1,300	3,460	0.3425% (.003425) of the excess over \$1,300 plus:										
			2.75	2.65	2.50	2.40	2.25	2.10	2.00	1.85	1.75	1.60	1.50
	\$3,460 & OVER	Use Method II, "Exact Calculation Method," on page T-57 of this booklet											

WAGES		EXEMPTIONS CLAIMED											10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more	
TAX TO BE WITHHELD													
\$0	\$200	\$0.00											
200	210	0.00											
210	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	0.05											
320	340	0.10											
340	360	0.15	\$0.05										
360	380	0.15	0.10										
380	400	0.20	0.15	\$0.05									
400	420	0.25	0.15	0.10	\$0.00								
420	440	0.30	0.20	0.15	0.05								
440	460	0.35	0.25	0.15	0.10	\$0.00							
460	480	0.35	0.30	0.20	0.15	0.05							
480	500	0.40	0.35	0.25	0.15	0.10	\$0.00						
500	520	0.45	0.35	0.30	0.20	0.15	0.05						
520	540	0.50	0.40	0.35	0.25	0.20	0.10	\$0.00					
540	560	0.55	0.45	0.35	0.30	0.20	0.15	0.05					
560	580	0.55	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05				
580	600	0.60	0.55	0.45	0.35	0.30	0.20	0.15	0.05				
600	620	0.65	0.55	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05			
620	640	0.70	0.60	0.55	0.45	0.40	0.30	0.20	0.15	0.05			
640	660	0.75	0.65	0.55	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05		
660	680	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.05		
680	700	0.85	0.75	0.65	0.55	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05	
700	720	0.85	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10	
720	740	0.95	0.85	0.75	0.65	0.60	0.50	0.40	0.35	0.25	0.20	0.10	
740	760	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25	0.15	
760	780	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45	0.35	0.25	0.20	
780	800	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25	
800	820	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45	0.35	0.30	
820	840	1.20	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.40	0.30	
840	860	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45	0.35	
860	880	1.30	1.20	1.10	1.00	0.90	0.80	0.70	0.65	0.55	0.45	0.40	
880	900	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45	
900	920	1.45	1.30	1.20	1.10	1.00	0.90	0.80	0.70	0.65	0.55	0.50	
920	940	1.50	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.70	0.60	0.50	
940	960	1.55	1.45	1.35	1.20	1.10	1.00	0.90	0.80	0.70	0.65	0.55	
960	980	1.60	1.50	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.70	0.60	
980	1,000	1.65	1.55	1.45	1.35	1.20	1.10	1.00	0.90	0.80	0.70	0.65	
1,000	1,020	1.75	1.60	1.50	1.40	1.30	1.15	1.05	0.95	0.85	0.75	0.70	
1,020	1,040	1.80	1.70	1.55	1.45	1.35	1.20	1.10	1.00	0.90	0.80	0.75	
1,040	1,060	1.85	1.75	1.60	1.50	1.40	1.30	1.15	1.05	0.95	0.85	0.75	
1,060	1,080	1.90	1.80	1.70	1.55	1.45	1.35	1.25	1.10	1.00	0.90	0.80	
1,080	1,100	2.00	1.85	1.75	1.65	1.50	1.40	1.30	1.20	1.05	0.95	0.85	
1,100	1,120	2.05	1.90	1.80	1.70	1.55	1.45	1.35	1.25	1.10	1.00	0.90	
1,120	1,140	2.10	2.00	1.85	1.75	1.65	1.50	1.40	1.30	1.20	1.05	0.95	
1,140	1,160	2.20	2.05	1.95	1.80	1.70	1.60	1.45	1.35	1.25	1.15	1.00	
1,160	1,180	2.25	2.15	2.00	1.85	1.75	1.65	1.50	1.40	1.30	1.20	1.05	
1,180	1,200	2.35	2.20	2.05	1.95	1.80	1.70	1.60	1.45	1.35	1.25	1.15	
1,200	1,220	2.40	2.25	2.15	2.00	1.85	1.75	1.65	1.55	1.40	1.30	1.20	
1,220	1,240	2.45	2.35	2.20	2.05	1.95	1.80	1.70	1.60	1.45	1.35	1.25	
1,240	1,260	2.55	2.40	2.25	2.15	2.00	1.85	1.75	1.65	1.55	1.40	1.30	
1,260	1,280	2.60	2.45	2.35	2.20	2.05	1.95	1.80	1.70	1.60	1.50	1.35	
1,280	1,300	2.65	2.55	2.40	2.25	2.15	2.00	1.90	1.75	1.65	1.55	1.40	
1,300	3,460	0.3425% (.003425) of the excess over \$1,300 plus:											
		2.70	2.55	2.45	2.30	2.20	2.05	1.90	1.80	1.70	1.55	1.45	
<b>\$3,460 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on page T-58 of this booklet											

Method I

Table II

City of  
**Yonkers**

**RESIDENT**

Income Tax

Surcharge

**MARRIED**

**BIWEEKLY**

Payroll Period

T-50 (1/05)

WAGES		EXEMPTIONS CLAIMED											10
At	But	0	1	2	3	4	5	6	7	8	9	10	
Least	Less Than	TAX TO BE WITHHELD											or more
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										
City of Yonkers	260	270	0.00										
	270	280	0.00										
	280	290	0.00										
RESIDENT	290	300	0.00										
	300	320	0.05										
	320	340	0.10										
Income Tax Surcharge	340	360	0.10	\$0.05									
	360	380	0.15	0.10									
	380	400	0.20	0.10	\$0.05								
SINGLE	400	420	0.25	0.15	0.05								
	420	440	0.30	0.20	0.10	\$0.05							
	440	460	0.30	0.25	0.15	0.05							
SEMIMONTHLY Payroll Period	460	480	0.35	0.30	0.20	0.10	\$0.05						
	480	500	0.40	0.30	0.25	0.15	0.05						
	500	520	0.45	0.35	0.25	0.20	0.10	\$0.00					
SEMIMONTHLY Payroll Period	520	540	0.50	0.40	0.30	0.25	0.15	0.05					
	540	560	0.50	0.45	0.35	0.25	0.20	0.10	\$0.00				
	560	580	0.55	0.50	0.40	0.30	0.25	0.15	0.05				
SEMIMONTHLY Payroll Period	580	600	0.60	0.50	0.45	0.35	0.25	0.20	0.10	\$0.00			
	600	620	0.65	0.55	0.45	0.40	0.30	0.20	0.15	0.05			
	620	640	0.70	0.60	0.50	0.45	0.35	0.25	0.20	0.10			
SEMIMONTHLY Payroll Period	640	660	0.75	0.65	0.55	0.45	0.40	0.30	0.20	0.15	\$0.05		
	660	680	0.75	0.70	0.60	0.50	0.45	0.35	0.25	0.20	0.10		
	680	700	0.80	0.70	0.65	0.55	0.45	0.40	0.30	0.20	0.15	\$0.05	
SEMIMONTHLY Payroll Period	700	720	0.85	0.75	0.65	0.60	0.50	0.40	0.35	0.25	0.15	0.10	
	720	740	0.90	0.80	0.70	0.65	0.55	0.45	0.40	0.30	0.20	0.15	\$0.05
	740	760	0.95	0.85	0.75	0.65	0.60	0.50	0.40	0.35	0.25	0.15	0.10
SEMIMONTHLY Payroll Period	760	780	1.00	0.90	0.80	0.70	0.65	0.55	0.45	0.40	0.30	0.20	0.15
	780	800	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.40	0.35	0.25	0.15
	800	820	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.35	0.30	0.20
SEMIMONTHLY Payroll Period	820	840	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.40	0.35	0.25
	840	860	1.20	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.35	0.30
	860	880	1.30	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.40	0.35
SEMIMONTHLY Payroll Period	880	900	1.35	1.20	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.35
	900	920	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.55	0.50	0.40
	920	940	1.45	1.35	1.20	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45
SEMIMONTHLY Payroll Period	940	960	1.50	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.55	0.50
	960	980	1.55	1.45	1.35	1.20	1.10	1.00	0.90	0.80	0.70	0.60	0.55
	980	1,000	1.65	1.50	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.55
SEMIMONTHLY Payroll Period	1,000	1,020	1.70	1.55	1.45	1.30	1.20	1.10	1.00	0.90	0.80	0.70	0.60
	1,020	1,040	1.75	1.65	1.50	1.40	1.25	1.15	1.05	0.90	0.85	0.75	0.65
	1,040	1,060	1.80	1.70	1.55	1.45	1.30	1.20	1.10	0.95	0.90	0.80	0.70
SEMIMONTHLY Payroll Period	1,060	1,080	1.85	1.75	1.60	1.50	1.40	1.25	1.15	1.05	0.90	0.85	0.75
	1,080	1,100	1.95	1.80	1.70	1.55	1.45	1.30	1.20	1.10	0.95	0.85	0.80
	1,100	1,120	2.00	1.85	1.75	1.60	1.50	1.35	1.25	1.15	1.00	0.90	0.80
SEMIMONTHLY Payroll Period	1,120	1,140	2.05	1.90	1.80	1.70	1.55	1.45	1.30	1.20	1.05	0.95	0.85
	1,140	1,160	2.10	2.00	1.85	1.75	1.60	1.50	1.35	1.25	1.15	1.00	0.90
	1,160	1,180	2.20	2.05	1.90	1.80	1.65	1.55	1.45	1.30	1.20	1.05	0.95
SEMIMONTHLY Payroll Period	1,180	1,200	2.25	2.10	2.00	1.85	1.75	1.60	1.50	1.35	1.25	1.10	1.00
	1,200	1,220	2.30	2.20	2.05	1.90	1.80	1.65	1.55	1.40	1.30	1.15	1.05
	1,220	1,240	2.40	2.25	2.10	1.95	1.85	1.75	1.60	1.50	1.35	1.25	1.10
SEMIMONTHLY Payroll Period	1,240	1,260	2.45	2.30	2.15	2.05	1.90	1.80	1.65	1.55	1.40	1.30	1.15
	1,260	1,280	2.55	2.40	2.25	2.10	1.95	1.85	1.70	1.60	1.45	1.35	1.25
	1,280	1,300	2.60	2.45	2.30	2.15	2.05	1.90	1.80	1.65	1.55	1.40	1.30
SEMIMONTHLY Payroll Period	1,300	1,320	2.65	2.50	2.40	2.25	2.10	1.95	1.85	1.70	1.60	1.45	1.35
	1,320	1,340	2.75	2.60	2.45	2.30	2.15	2.00	1.90	1.75	1.65	1.55	1.40
	1,340	1,360	2.80	2.65	2.50	2.35	2.25	2.10	1.95	1.85	1.70	1.60	1.45
1,360	3,750	0.3425% (.003425) of the excess over \$1,360 plus:											
		2.85	2.70	2.55	2.40	2.25	2.10	2.00	1.85	1.75	1.60	1.50	
<b>\$3,750 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on page T-57 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												
\$0	\$100	\$0.00										
100	200	0.00										
200	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	0.00										
320	340	0.05										
340	360	0.10										
360	380	0.10	\$0.05									
380	400	0.15	0.05									
400	420	0.20	0.10	\$0.05								
420	440	0.25	0.15	0.05								
440	460	0.30	0.20	0.10	\$0.05							
460	480	0.30	0.25	0.15	0.05							
480	500	0.35	0.25	0.20	0.10	\$0.00						
500	520	0.40	0.30	0.25	0.15	0.05						
520	540	0.45	0.35	0.25	0.20	0.10	\$0.00					
540	560	0.50	0.40	0.30	0.25	0.15	0.05					
560	580	0.50	0.45	0.35	0.25	0.20	0.10	\$0.00				
580	600	0.55	0.45	0.40	0.30	0.20	0.15	0.05				
600	620	0.60	0.50	0.45	0.35	0.25	0.20	0.10	\$0.00			
620	640	0.65	0.55	0.45	0.40	0.30	0.20	0.15	0.05			
640	660	0.70	0.60	0.50	0.45	0.35	0.25	0.20	0.10			
660	680	0.70	0.65	0.55	0.45	0.40	0.30	0.20	0.15	\$0.05		
680	700	0.75	0.65	0.60	0.50	0.40	0.35	0.25	0.15	0.10		
700	720	0.80	0.70	0.65	0.55	0.45	0.40	0.30	0.20	0.15	\$0.05	
720	740	0.85	0.75	0.65	0.60	0.50	0.40	0.35	0.25	0.15	0.10	
740	760	0.90	0.80	0.70	0.65	0.55	0.45	0.40	0.30	0.20	0.15	\$0.05
760	780	0.95	0.85	0.75	0.65	0.60	0.50	0.40	0.35	0.25	0.15	0.10
780	800	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.35	0.30	0.20	0.10
800	820	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.40	0.35	0.25	0.15
820	840	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.35	0.30	0.20
840	860	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.40	0.35	0.25
860	880	1.20	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.35	0.30
880	900	1.30	1.15	1.05	0.95	0.85	0.75	0.65	0.55	0.50	0.40	0.30
900	920	1.35	1.20	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.35
920	940	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.55	0.50	0.40
940	960	1.45	1.35	1.20	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45
960	980	1.50	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.55	0.50
980	1,000	1.55	1.45	1.30	1.20	1.10	1.00	0.90	0.80	0.70	0.60	0.50
1,000	1,020	1.65	1.50	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.55
1,020	1,040	1.70	1.55	1.45	1.30	1.20	1.10	0.95	0.90	0.80	0.70	0.60
1,040	1,060	1.75	1.60	1.50	1.40	1.25	1.15	1.05	0.90	0.85	0.75	0.65
1,060	1,080	1.80	1.70	1.55	1.45	1.30	1.20	1.10	0.95	0.85	0.80	0.70
1,080	1,100	1.85	1.75	1.60	1.50	1.35	1.25	1.15	1.00	0.90	0.80	0.75
1,100	1,120	1.90	1.80	1.70	1.55	1.45	1.30	1.20	1.10	0.95	0.85	0.80
1,120	1,140	2.00	1.85	1.75	1.60	1.50	1.35	1.25	1.15	1.00	0.90	0.80
1,140	1,160	2.05	1.90	1.80	1.65	1.55	1.45	1.30	1.20	1.05	0.95	0.85
1,160	1,180	2.10	2.00	1.85	1.75	1.60	1.50	1.35	1.25	1.10	1.00	0.90
1,180	1,200	2.20	2.05	1.90	1.80	1.65	1.55	1.40	1.30	1.20	1.05	0.95
1,200	1,220	2.25	2.10	1.95	1.85	1.75	1.60	1.50	1.35	1.25	1.10	1.00
1,220	1,240	2.30	2.20	2.05	1.90	1.80	1.65	1.55	1.40	1.30	1.15	1.05
1,240	1,260	2.40	2.25	2.10	1.95	1.85	1.70	1.60	1.50	1.35	1.25	1.10
1,260	1,280	2.45	2.30	2.15	2.05	1.90	1.80	1.65	1.55	1.40	1.30	1.15
1,280	1,300	2.50	2.40	2.25	2.10	1.95	1.85	1.70	1.60	1.45	1.35	1.25
1,300	1,320	2.60	2.45	2.30	2.15	2.00	1.90	1.80	1.65	1.55	1.40	1.30
1,320	1,340	2.65	2.50	2.40	2.25	2.10	1.95	1.85	1.70	1.60	1.45	1.35
1,340	1,360	2.75	2.60	2.45	2.30	2.15	2.00	1.90	1.75	1.65	1.55	1.40
1,360	3,750	0.3425% (.003425) of the excess over \$1,360 plus:										
		2.75	2.60	2.35	2.20	2.05	1.90	1.80	1.70	1.55		1.45
<b>\$3,750 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on page T-58 of this booklet										

Method I

Table III

City of  
**Yonkers**

**RESIDENT**

Income Tax

Surcharge

**MARRIED**

**SEMIMONTHLY**

Payroll Period

T-52 (1/05)

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										
City of	520	540	0.00										
	540	560	0.00										
	560	580	0.00										
Yonkers	580	600	0.00										
	600	640	0.10										
	640	680	0.15										
RESIDENT	680	720	0.25	\$0.05									
	720	760	0.30	0.15									
	760	800	0.40	0.25	\$0.05								
Income Tax	800	840	0.50	0.30	0.15								
	840	880	0.55	0.40	0.20	\$0.05							
	880	920	0.65	0.45	0.30	0.15							
Surcharge	920	960	0.70	0.55	0.40	0.20	\$0.05						
	960	1,000	0.80	0.65	0.45	0.30	0.15						
	1,000	1,040	0.90	0.70	0.55	0.40	0.20	\$0.05					
SINGLE	1,040	1,080	0.95	0.80	0.60	0.45	0.30	0.10					
	1,080	1,120	1.05	0.85	0.70	0.55	0.35	0.20	\$0.05				
	1,120	1,160	1.10	0.95	0.80	0.60	0.45	0.30	0.10				
MONTHLY	1,160	1,200	1.20	1.05	0.85	0.70	0.55	0.35	0.20	\$0.05			
	1,200	1,240	1.30	1.10	0.95	0.80	0.60	0.45	0.30	0.10			
	1,240	1,280	1.35	1.20	1.00	0.85	0.70	0.50	0.35	0.20	\$0.00		
Payroll Period	1,280	1,320	1.45	1.25	1.10	0.95	0.75	0.60	0.45	0.25	0.10		
	1,320	1,360	1.55	1.35	1.20	1.00	0.85	0.70	0.50	0.35	0.20	\$0.00	
	1,360	1,400	1.65	1.45	1.25	1.10	0.95	0.75	0.60	0.45	0.25	0.10	
	1,400	1,440	1.70	1.55	1.35	1.20	1.00	0.85	0.70	0.50	0.35	0.20	
	1,440	1,480	1.80	1.60	1.45	1.25	1.10	0.90	0.75	0.60	0.40	0.25	\$0.10
	1,480	1,520	1.90	1.70	1.55	1.35	1.15	1.00	0.85	0.65	0.50	0.35	0.15
	1,520	1,560	2.00	1.80	1.60	1.45	1.25	1.10	0.90	0.75	0.60	0.40	0.25
	1,560	1,600	2.10	1.90	1.70	1.50	1.35	1.15	1.00	0.85	0.65	0.50	0.35
	1,600	1,640	2.20	2.00	1.80	1.60	1.40	1.25	1.10	0.90	0.75	0.60	0.40
	1,640	1,680	2.30	2.10	1.90	1.70	1.50	1.30	1.15	1.00	0.80	0.65	0.50
	1,680	1,720	2.45	2.20	2.00	1.80	1.60	1.40	1.25	1.05	0.90	0.75	0.55
	1,720	1,760	2.55	2.30	2.10	1.90	1.70	1.50	1.30	1.15	1.00	0.80	0.65
	1,760	1,800	2.65	2.45	2.20	2.00	1.80	1.60	1.40	1.25	1.05	0.90	0.75
	1,800	1,840	2.80	2.55	2.30	2.10	1.85	1.70	1.50	1.30	1.15	1.00	0.80
	1,840	1,880	2.90	2.65	2.40	2.20	1.95	1.75	1.60	1.40	1.20	1.05	0.90
	1,880	1,920	3.05	2.80	2.55	2.30	2.10	1.85	1.70	1.50	1.30	1.15	0.95
	1,920	1,960	3.15	2.90	2.65	2.40	2.20	1.95	1.75	1.60	1.40	1.20	1.05
	1,960	2,000	3.25	3.00	2.75	2.55	2.30	2.05	1.85	1.65	1.50	1.30	1.15
	2,000	2,040	3.40	3.15	2.90	2.65	2.40	2.15	1.95	1.75	1.55	1.40	1.20
	2,040	2,080	3.50	3.25	3.00	2.75	2.50	2.30	2.05	1.85	1.65	1.45	1.30
	2,080	2,120	3.60	3.35	3.15	2.90	2.65	2.40	2.15	1.95	1.75	1.55	1.40
	2,120	2,160	3.75	3.50	3.25	3.00	2.75	2.50	2.25	2.05	1.85	1.65	1.45
	2,160	2,200	3.85	3.60	3.35	3.10	2.85	2.60	2.40	2.15	1.95	1.75	1.55
	2,200	2,240	3.95	3.75	3.50	3.25	3.00	2.75	2.50	2.25	2.05	1.85	1.65
	2,240	2,280	4.10	3.85	3.60	3.35	3.10	2.85	2.60	2.35	2.15	1.95	1.75
	2,280	2,320	4.25	3.95	3.70	3.45	3.20	3.00	2.75	2.50	2.25	2.05	1.85
	2,320	2,360	4.35	4.10	3.85	3.60	3.35	3.10	2.85	2.60	2.35	2.15	1.90
	2,360	2,400	4.50	4.20	3.95	3.70	3.45	3.20	2.95	2.70	2.50	2.25	2.00
	2,400	2,440	4.65	4.35	4.05	3.80	3.60	3.35	3.10	2.85	2.60	2.35	2.15
	2,440	2,480	4.80	4.50	4.20	3.95	3.70	3.45	3.20	2.95	2.70	2.45	2.25
	2,480	2,520	4.90	4.65	4.35	4.05	3.80	3.55	3.30	3.10	2.85	2.60	2.35
	2,520	2,560	5.05	4.75	4.50	4.20	3.95	3.70	3.45	3.20	2.95	2.70	2.45
	2,560	2,600	5.20	4.90	4.60	4.35	4.05	3.80	3.55	3.30	3.05	2.80	2.60
	2,600	2,640	5.35	5.05	4.75	4.45	4.20	3.90	3.70	3.45	3.20	2.95	2.70
	2,640	2,680	5.45	5.20	4.90	4.60	4.30	4.05	3.80	3.55	3.30	3.05	2.80
	2,680	2,720	5.60	5.30	5.05	4.75	4.45	4.20	3.90	3.65	3.40	3.20	2.95
	2,720	7,500	0.3425% (.003425) of the excess over \$2,720 plus:										
			5.65	5.40	5.10	4.80	4.55	4.25	3.95	3.75	3.50	3.25	3.00
	<b>\$7,500 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on page T-57 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												
\$0	\$200	\$0.00										
200	400	0.00										
400	460	0.00										
460	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	0.05										
680	720	0.15										
720	760	0.25	\$0.05									
760	800	0.30	0.15									
800	840	0.40	0.25	\$0.05								
840	880	0.45	0.30	0.15								
880	920	0.55	0.40	0.20	\$0.05							
920	960	0.65	0.45	0.30	0.15							
960	1,000	0.70	0.55	0.40	0.20	\$0.05						
1,000	1,040	0.80	0.65	0.45	0.30	0.15						
1,040	1,080	0.85	0.70	0.55	0.35	0.20	\$0.05					
1,080	1,120	0.95	0.80	0.60	0.45	0.30	0.10					
1,120	1,160	1.05	0.85	0.70	0.55	0.35	0.20	\$0.05				
1,160	1,200	1.10	0.95	0.80	0.60	0.45	0.30	0.10				
1,200	1,240	1.20	1.05	0.85	0.70	0.55	0.35	0.20	\$0.05			
1,240	1,280	1.25	1.10	0.95	0.75	0.60	0.45	0.25	0.10			
1,280	1,320	1.35	1.20	1.00	0.85	0.70	0.50	0.35	0.20	\$0.00		
1,320	1,360	1.45	1.25	1.10	0.95	0.75	0.60	0.45	0.25	0.10		
1,360	1,400	1.55	1.35	1.20	1.00	0.85	0.70	0.50	0.35	0.20	\$0.00	
1,400	1,440	1.65	1.45	1.25	1.10	0.95	0.75	0.60	0.45	0.25	0.10	
1,440	1,480	1.70	1.55	1.35	1.15	1.00	0.85	0.65	0.50	0.35	0.15	\$0.00
1,480	1,520	1.80	1.60	1.45	1.25	1.10	0.90	0.75	0.60	0.40	0.25	0.10
1,520	1,560	1.90	1.70	1.50	1.35	1.15	1.00	0.85	0.65	0.50	0.35	0.15
1,560	1,600	2.00	1.80	1.60	1.40	1.25	1.10	0.90	0.75	0.60	0.40	0.25
1,600	1,640	2.10	1.90	1.70	1.50	1.35	1.15	1.00	0.85	0.65	0.50	0.35
1,640	1,680	2.20	2.00	1.80	1.60	1.40	1.25	1.05	0.90	0.75	0.55	0.40
1,680	1,720	2.30	2.10	1.90	1.70	1.50	1.30	1.15	1.00	0.80	0.65	0.50
1,720	1,760	2.45	2.20	2.00	1.80	1.60	1.40	1.25	1.05	0.90	0.75	0.55
1,760	1,800	2.55	2.30	2.10	1.85	1.70	1.50	1.30	1.15	1.00	0.80	0.65
1,800	1,840	2.65	2.40	2.20	2.00	1.80	1.60	1.40	1.25	1.05	0.90	0.75
1,840	1,880	2.80	2.55	2.30	2.10	1.85	1.70	1.50	1.30	1.15	0.95	0.80
1,880	1,920	2.90	2.65	2.40	2.20	1.95	1.75	1.60	1.40	1.20	1.05	0.90
1,920	1,960	3.00	2.80	2.55	2.30	2.05	1.85	1.65	1.50	1.30	1.15	0.95
1,960	2,000	3.15	2.90	2.65	2.40	2.20	1.95	1.75	1.55	1.40	1.20	1.05
2,000	2,040	3.25	3.00	2.75	2.50	2.30	2.05	1.85	1.65	1.50	1.30	1.15
2,040	2,080	3.40	3.15	2.90	2.65	2.40	2.15	1.95	1.75	1.55	1.40	1.20
2,080	2,120	3.50	3.25	3.00	2.75	2.50	2.25	2.05	1.85	1.65	1.45	1.30
2,120	2,160	3.60	3.35	3.10	2.90	2.65	2.40	2.15	1.95	1.75	1.55	1.35
2,160	2,200	3.75	3.50	3.25	3.00	2.75	2.50	2.25	2.05	1.85	1.65	1.45
2,200	2,240	3.85	3.60	3.35	3.10	2.85	2.60	2.35	2.15	1.95	1.75	1.55
2,240	2,280	3.95	3.70	3.50	3.25	3.00	2.75	2.50	2.25	2.05	1.85	1.65
2,280	2,320	4.10	3.85	3.60	3.35	3.10	2.85	2.60	2.35	2.15	1.90	1.75
2,320	2,360	4.25	3.95	3.70	3.45	3.20	2.95	2.75	2.50	2.25	2.05	1.80
2,360	2,400	4.35	4.10	3.85	3.60	3.35	3.10	2.85	2.60	2.35	2.15	1.90
2,400	2,440	4.50	4.20	3.95	3.70	3.45	3.20	2.95	2.70	2.45	2.25	2.00
2,440	2,480	4.65	4.35	4.05	3.80	3.55	3.35	3.10	2.85	2.60	2.35	2.10
2,480	2,520	4.75	4.50	4.20	3.95	3.70	3.45	3.20	2.95	2.70	2.45	2.25
2,520	2,560	4.90	4.65	4.35	4.05	3.80	3.55	3.30	3.05	2.85	2.60	2.35
2,560	2,600	5.05	4.75	4.50	4.20	3.95	3.70	3.45	3.20	2.95	2.70	2.45
2,600	2,640	5.20	4.90	4.60	4.35	4.05	3.80	3.55	3.30	3.05	2.80	2.55
2,640	2,680	5.30	5.05	4.75	4.45	4.20	3.90	3.65	3.45	3.20	2.95	2.70
2,680	2,720	5.45	5.15	4.90	4.60	4.30	4.05	3.80	3.55	3.30	3.05	2.80
2,720	7,500	0.3425% (.003425) of the excess over \$2,720 plus:										
		5.55	5.25	4.95	4.65	4.40	4.10	3.85	3.60	3.35	3.10	2.85
<b>\$7,500 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on page T-58 of this booklet										

Method I

Table IV

City of  
Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

MONTHLY

Payroll Period

T-54 (1/05)

WAGES		EXEMPTIONS CLAIMED											10
At	But	0	1	2	3	4	5	6	7	8	9	10	
Least	Less Than	TAX TO BE WITHHELD											or more
Method I	\$0	\$25	\$0.00										
	25	29	0.00										
	29	30	0.00										
Table V	30	31	0.00										
	31	32	0.00										
	32	33	0.00										
	33	34	0.00										
City of	34	35	0.00										
	35	36	0.00										
Yonkers	36	37	0.00										
	37	38	0.00	\$0.00									
	38	39	0.00	0.00									
RESIDENT	39	40	0.05	0.00									
	40	41	0.05	0.00									
Income Tax	41	42	0.05	0.00	\$0.00								
	42	43	0.05	0.00	0.00								
Surcharge	43	44	0.05	0.05	0.00								
	44	45	0.05	0.05	0.00								
	45	46	0.05	0.05	0.00	\$0.00							
	46	47	0.05	0.05	0.00	0.00							
	47	48	0.05	0.05	0.05	0.00							
SINGLE	48	49	0.05	0.05	0.05	0.00	\$0.00						
	49	50	0.05	0.05	0.05	0.00	0.00						
	50	52	0.05	0.05	0.05	0.05	0.00						
	52	54	0.05	0.05	0.05	0.05	0.00	\$0.00					
	54	56	0.05	0.05	0.05	0.05	0.05	0.00					
DAILY	56	58	0.05	0.05	0.05	0.05	0.05	0.00	\$0.00				
	58	60	0.05	0.05	0.05	0.05	0.05	0.05	0.00				
Payroll Period	60	62	0.05	0.05	0.05	0.05	0.05	0.05	0.00	\$0.00			
	62	64	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.00			
	64	66	0.10	0.05	0.05	0.05	0.05	0.05	0.05	0.00	\$0.00		
	66	68	0.10	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.00		
	68	70	0.10	0.10	0.05	0.05	0.05	0.05	0.05	0.05	0.00	\$0.00	
	70	72	0.10	0.10	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.00	
	72	74	0.10	0.10	0.10	0.05	0.05	0.05	0.05	0.05	0.05	0.00	\$0.00
	74	76	0.10	0.10	0.10	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.00
	76	78	0.10	0.10	0.10	0.10	0.05	0.05	0.05	0.05	0.05	0.05	0.00
	78	80	0.10	0.10	0.10	0.10	0.10	0.05	0.05	0.05	0.05	0.05	0.05
	80	82	0.10	0.10	0.10	0.10	0.10	0.05	0.05	0.05	0.05	0.05	0.05
	82	84	0.15	0.10	0.10	0.10	0.10	0.10	0.05	0.05	0.05	0.05	0.05
	84	86	0.15	0.10	0.10	0.10	0.10	0.10	0.05	0.05	0.05	0.05	0.05
	86	88	0.15	0.15	0.10	0.10	0.10	0.10	0.10	0.05	0.05	0.05	0.05
	88	90	0.15	0.15	0.10	0.10	0.10	0.10	0.10	0.10	0.05	0.05	0.05
	90	92	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.10	0.05	0.05	0.05
	92	94	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.10	0.05	0.05	0.05
	94	96	0.15	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.10	0.05	0.05
	96	98	0.15	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.10	0.05	0.05
	98	100	0.15	0.15	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.10	0.05
	100	102	0.20	0.15	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.10	0.05
	102	104	0.20	0.15	0.15	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.10
	104	106	0.20	0.20	0.15	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.10
	106	108	0.20	0.20	0.15	0.15	0.15	0.15	0.15	0.10	0.10	0.10	0.10
	108	110	0.20	0.20	0.20	0.15	0.15	0.15	0.15	0.10	0.10	0.10	0.10
	110	112	0.20	0.20	0.20	0.15	0.15	0.15	0.15	0.15	0.10	0.10	0.10
	112	114	0.20	0.20	0.20	0.20	0.15	0.15	0.15	0.15	0.10	0.10	0.10
	114	116	0.25	0.20	0.20	0.20	0.15	0.15	0.15	0.15	0.15	0.10	0.10
	116	118	0.25	0.20	0.20	0.20	0.20	0.15	0.15	0.15	0.15	0.10	0.10
	118	120	0.25	0.25	0.20	0.20	0.20	0.20	0.15	0.15	0.15	0.15	0.10
	120	122	0.25	0.25	0.20	0.20	0.20	0.20	0.15	0.15	0.15	0.15	0.10
	122	124	0.25	0.25	0.25	0.20	0.20	0.20	0.20	0.15	0.15	0.15	0.15
	124	126	0.25	0.25	0.25	0.20	0.20	0.20	0.20	0.15	0.15	0.15	0.15
	126	128	0.25	0.25	0.25	0.25	0.20	0.20	0.20	0.20	0.15	0.15	0.15
	128	130	0.25	0.25	0.25	0.25	0.20	0.20	0.20	0.20	0.15	0.15	0.15
	130	346	0.3425% (.003425) of the excess over \$130 plus:										
			0.30	0.25	0.25	0.25	0.20	0.20	0.20	0.20	0.15	0.15	0.15
	<b>\$346 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on page T-57 of this booklet										

WAGES		EXEMPTIONS CLAIMED											10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more	
TAX TO BE WITHHELD													
\$0	\$25	\$0.00											
25	29	0.00											
29	30	0.00											
30	31	0.00											
31	32	0.00											
32	33	0.00											
33	34	0.00											
34	35	0.00											
35	36	0.00											
36	37	0.00											
37	38	0.00											
38	39	0.00											
39	40	0.00	\$0.00										
40	41	0.00	0.00										
41	42	0.05	0.00										
42	43	0.05	0.00										
43	44	0.05	0.00	\$0.00									
44	45	0.05	0.00	0.00									
45	46	0.05	0.05	0.00									
46	47	0.05	0.05	0.00									
47	48	0.05	0.05	0.00	\$0.00								
48	49	0.05	0.05	0.00	0.00								
49	50	0.05	0.05	0.05	0.00								
50	52	0.05	0.05	0.05	0.00	\$0.00							
52	54	0.05	0.05	0.05	0.05	0.00							
54	56	0.05	0.05	0.05	0.05	0.00	\$0.00						
56	58	0.05	0.05	0.05	0.05	0.05	0.00						
58	60	0.05	0.05	0.05	0.05	0.05	0.00	\$0.00					
60	62	0.05	0.05	0.05	0.05	0.05	0.05	0.00					
62	64	0.05	0.05	0.05	0.05	0.05	0.05	0.00	\$0.00				
64	66	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.00				
66	68	0.10	0.05	0.05	0.05	0.05	0.05	0.05	0.05	\$0.00			
68	70	0.10	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.00			
70	72	0.10	0.10	0.05	0.05	0.05	0.05	0.05	0.05	0.00	\$0.00		
72	74	0.10	0.10	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.00		
74	76	0.10	0.10	0.10	0.05	0.05	0.05	0.05	0.05	0.05	0.00	\$0.00	
76	78	0.10	0.10	0.10	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.00	
78	80	0.10	0.10	0.10	0.10	0.10	0.05	0.05	0.05	0.05	0.05	0.00	
80	82	0.10	0.10	0.10	0.10	0.10	0.05	0.05	0.05	0.05	0.05	0.05	
82	84	0.10	0.10	0.10	0.10	0.10	0.05	0.05	0.05	0.05	0.05	0.05	
84	86	0.15	0.10	0.10	0.10	0.10	0.10	0.05	0.05	0.05	0.05	0.05	
86	88	0.15	0.10	0.10	0.10	0.10	0.10	0.05	0.05	0.05	0.05	0.05	
88	90	0.15	0.15	0.10	0.10	0.10	0.10	0.10	0.05	0.05	0.05	0.05	
90	92	0.15	0.15	0.10	0.10	0.10	0.10	0.10	0.05	0.05	0.05	0.05	
92	94	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.10	0.05	0.05	0.05	
94	96	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.10	0.05	0.05	0.05	
96	98	0.15	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.10	0.05	0.05	
98	100	0.15	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.10	0.05	0.05	
100	102	0.15	0.15	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.10	0.05	
102	104	0.20	0.15	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.10	0.05	
104	106	0.20	0.15	0.15	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.10	
106	108	0.20	0.20	0.15	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.10	
108	110	0.20	0.20	0.15	0.15	0.15	0.15	0.15	0.10	0.10	0.10	0.10	
110	112	0.20	0.20	0.20	0.15	0.15	0.15	0.15	0.10	0.10	0.10	0.10	
112	114	0.20	0.20	0.20	0.15	0.15	0.15	0.15	0.15	0.10	0.10	0.10	
114	116	0.20	0.20	0.20	0.20	0.15	0.15	0.15	0.15	0.10	0.10	0.10	
116	118	0.25	0.20	0.20	0.20	0.20	0.15	0.15	0.15	0.15	0.10	0.10	
118	120	0.25	0.20	0.20	0.20	0.20	0.15	0.15	0.15	0.15	0.10	0.10	
120	122	0.25	0.25	0.20	0.20	0.20	0.20	0.15	0.15	0.15	0.15	0.10	
122	124	0.25	0.25	0.20	0.20	0.20	0.20	0.15	0.15	0.15	0.15	0.10	
124	126	0.25	0.25	0.25	0.20	0.20	0.20	0.20	0.15	0.15	0.15	0.15	
126	128	0.25	0.25	0.25	0.20	0.20	0.20	0.20	0.15	0.15	0.15	0.15	
128	130	0.25	0.25	0.25	0.25	0.20	0.20	0.20	0.20	0.15	0.15	0.15	
130	346	0.3425% (.003425) of the excess over \$130 plus:											
		0.25	0.25	0.25	0.25	0.20	0.20	0.20	0.20	0.15	0.15	0.15	
<b>\$346 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on page T-58 of this booklet											

Method I

Table V

City of  
**Yonkers**

**RESIDENT**

Income Tax

Surcharge

**MARRIED**

**DAILY**

Payroll Period

## City of Yonkers Special Tables for Deduction and Exemption Allowances

Applicable to Method II, Exact Calculation Method for Yonkers; see pages T-57 and T-58

Applicable to Dollar to Dollar Withholding Tables for Yonkers; see pages T-59 and T-60

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	\$26.85	\$30.70	\$34.55	\$38.40	\$42.25	\$46.10	\$49.95	\$53.80	\$57.65	\$61.50	\$65.35
	Married	28.75	32.60	36.45	40.30	44.15	48.00	51.85	55.70	59.55	63.40	67.25
Weekly	Single	134.15	153.40	172.65	191.90	211.15	230.40	249.65	268.90	288.15	307.40	326.65
	Married	143.75	163.00	182.25	201.50	220.75	240.00	259.25	278.50	297.75	317.00	336.25
Biweekly	Single	268.30	306.80	345.30	383.80	422.30	460.80	499.30	537.80	576.30	614.80	653.30
	Married	287.50	326.00	364.50	403.00	441.50	480.00	518.50	557.00	595.50	634.00	672.50
Semimonthly	Single	290.60	332.25	373.90	415.55	457.20	498.85	540.50	582.15	623.80	665.45	707.10
	Married	311.45	353.10	394.75	436.40	478.05	519.70	561.35	603.00	644.65	686.30	727.95
Monthly	Single	581.25	664.55	747.85	831.15	914.45	997.75	1,081.05	1,164.35	1,247.65	1,330.95	1,414.25
	Married	622.90	706.20	789.50	872.80	956.10	1,039.40	1,122.70	1,206.00	1,289.30	1,372.60	1,455.90
Annual	Single	6,975	7,975	8,975	9,975	10,975	11,975	12,975	13,975	14,975	15,975	16,975
	Married	7,475	8,475	9,475	10,475	11,475	12,475	13,475	14,475	15,475	16,475	17,475

### 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	\$26.85
	Married	28.75
Weekly	Single	134.15
	Married	143.75
Biweekly	Single	268.30
	Married	287.50
Semimonthly	Single	290.60
	Married	311.45
Monthly	Single	581.25
	Married	622.90
Annual	Single	6,975
	Married	7,475

### Table C Exemption Allowance

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

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

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

### Table D Adjustment for Difference Between Federal\* and New York Exemption Allowances

For employers who elect to use the federal exemption amounts\* in computing wages after exemptions, the following adjustments correct for the difference between the federal exemption of \$3,100\* 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	\$8.10
Weekly	40.40
Biweekly	80.75
Semimonthly	87.50
Monthly	175.00
Quarterly	525.00
Semiannual	1,050.00
Annual	2,100.00

\* The adjustments in Table D are based on the 2003 federal exemption amount of \$3,100. 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.

L i n e	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 5% (.05). Withhold the product.
	At Least	But less than			
	Column 1	Column 2			
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	0.0854	125.62
8	2,885	3,846	2,885	0.0855	207.73
9	3,846	9,615	3,846	0.0775	289.94
10	9,615	.....	9,615	0.0820	737.06

L i n e	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 5% (.05). Withhold the product.
	At Least	But less than			
	Column 1	Column 2			
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	0.0854	544.33
8	12,500	16,667	12,500	0.0855	900.17
9	16,667	41,667	16,667	0.0775	1,256.42
10	41,667	.....	41,667	0.0820	3,193.92

L i n e	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 5% (.05). Withhold the product.
	At Least	But less than			
	Column 1	Column 2			
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	0.0854	251.23
8	5,769	7,692	5,769	0.0855	415.46
9	7,692	19,231	7,692	0.0775	579.88
10	19,231	.....	19,231	0.0820	1,474.12

L i n e	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 5% (.05). Withhold the product.
	At Least	But less than			
	Column 1	Column 2			
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	0.0854	25.12
8	577	769	577	0.0855	41.55
9	769	1,923	769	0.0775	57.99
10	1,923	.....	1,923	0.0820	147.41

L i n e	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 5% (.05). Withhold the product.
	At Least	But less than			
	Column 1	Column 2			
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	0.0854	272.17
8	6,250	8,333	6,250	0.0855	450.08
9	8,333	20,833	8,333	0.0775	628.21
10	20,833	.....	20,833	0.0820	1,596.96

L i n e	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 5% (.05). Withhold the product.
	At Least	But less than			
	Column 1	Column 2			
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	0.0854	6,532.00
8	150,000	200,000	150,000	0.0855	10,802.00
9	200,000	500,000	200,000	0.0775	15,077.00
10	500,000	.....	500,000	0.0820	38,327.00

**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 on the same line, add the result from Step 4 to the amount in Column 5. Multiply the result by 5% (.05). The resulting product is the amount to withhold from wages.

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

Line e	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 5% (.05). Withhold the product.
	At Least	But less than			
	Column 1	Column 2			
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	0.0895	203.92
9	3,846	9,615	3,846	0.0775	289.94
10	9,615	.....	9,615	0.0820	737.06

Line e	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 5% (.05). Withhold the product.
	At Least	But less than			
	Column 1	Column 2			
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	0.0895	883.67
9	16,667	41,667	16,667	0.0775	1,256.42
10	41,667	.....	41,667	0.0820	3,193.92

Line e	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 5% (.05). Withhold the product.
	At Least	But less than			
	Column 1	Column 2			
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	0.0895	407.85
9	7,692	19,231	7,692	0.0775	579.88
10	19,231	.....	19,231	0.0820	1,474.12

Line e	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 5% (.05). Withhold the product.
	At Least	But less than			
	Column 1	Column 2			
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	0.0895	40.78
9	769	1,923	769	0.0775	57.99
10	1,923	.....	1,923	0.0820	147.41

Line e	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 5% (.05). Withhold the product.
	At Least	But less than			
	Column 1	Column 2			
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	0.0895	441.83
9	8,333	20,833	8,333	0.0775	628.21
10	20,833	.....	20,833	0.0820	1,596.96

Line e	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 5% (.05). Withhold the product.
	At Least	But less than			
	Column 1	Column 2			
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	0.0895	10,604.00
9	200,000	500,000	200,000	0.0775	15,077.00
10	500,000	.....	500,000	0.0820	38,327.00

**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 on the same line, add the result from Step 4 to the amount in Column 5. Multiply the result by 5% (.05). The resulting product is the amount to withhold from wages.

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

**City of Yonkers**  
**Method II Exact Calculation Method**  
**Examples**

**T-58-A (1/05)**

<b>Single</b>	
<p><b>Example 1:</b> Weekly payroll, \$400 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> <li>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.</li> <li>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).</li> <li>3. \$208.10 - \$154 (from Column 3, line 2) = \$54.10.</li> <li>4. \$54.10 x .0450 (from Column 4, line 2) = \$2.43.</li> <li>5. \$2.43 + \$6.15 (from Column 5, line 2) = \$8.58. \$8.58 X .05 = \$0.43. Withhold this amount.</li> </ol>	<p><b>Example 3:</b> Monthly payroll, \$50,000 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> <li>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.</li> <li>2. Use Table II - D on page T-57 for single, monthly payroll. Look up \$49,168.85 and use line 10 on which \$49,168.85 is greater than Column 1 (\$41,667).</li> <li>3. \$49,168.85 - \$41,667 (from Column 3, line 10) = \$7,501.85.</li> <li>4. \$7,501.85 x .0820 (from Column 4, line 10) = \$615.15.</li> <li>5. \$615.15 + \$3,193.92 (from Column 5, line 10) = \$3,809.07. \$3,809.07 X .05 = \$190.45. Withhold this amount.</li> </ol>
<p><b>Example 2:</b> Semimonthly payroll, \$5,000 gross wages, single, 1 exemption</p> <ol style="list-style-type: none"> <li>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.</li> <li>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).</li> <li>3. \$4,667.75 - \$4,167 (from Column 3, line 7) = \$500.75.</li> <li>4. \$500.75 x .0854 (from Column 4, line 7) = \$42.76.</li> <li>5. \$42.76 + \$272.17 (from Column 5, line 7) = \$314.93. \$314.93 X .05 = \$15.75. Withhold this amount.</li> </ol>	<p><b>Example 4:</b> Daily payroll, \$750 gross wages, single, 2 exemptions</p> <ol style="list-style-type: none"> <li>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.</li> <li>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).</li> <li>3. \$715.45 - \$577 (from Column 3, line 8) = \$138.45.</li> <li>4. \$138.45 x .0855 (from Column 4, line 8) = \$11.84.</li> <li>5. \$11.84 + \$41.55 (from Column 5, line 8) = \$53.39. \$53.39 X .05 = \$2.67. Withhold this amount.</li> </ol>
<b>Married</b>	
<p><b>Example 1:</b> Weekly payroll, \$400 gross wages, married, 4 exemptions</p> <ol style="list-style-type: none"> <li>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.</li> <li>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).</li> <li>3. \$179.25 - \$154 (from Column 3, line 2) = \$25.25.</li> <li>4. \$25.25 x .0450 (from Column 4, line 2) = \$1.14.</li> <li>5. \$1.14 + \$6.15 (from Column 5, line 2) = \$7.29. \$7.29 X .05 = \$0.36. Withhold this amount.</li> </ol>	<p><b>Example 3:</b> Monthly payroll, \$50,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> <li>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.</li> <li>2. Use Table II - D on page T-58 for married, monthly payroll. Look up \$49,127.20 and use line 10 on which \$49,127.20 is greater than Column 1 (\$41,667).</li> <li>3. \$49,127.20 - \$41,667 (from Column 3, line 10) = \$7,460.20.</li> <li>4. \$7,460.20 x .0820 (from Column 4, line 10) = \$611.74.</li> <li>5. \$611.74 + \$3,193.92 (from Column 5, line 10) = \$3,805.66. \$3,805.66 X .05 = \$190.28. Withhold this amount.</li> </ol>
<p><b>Example 2:</b> Semimonthly payroll, \$5,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> <li>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.</li> <li>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).</li> <li>3. \$4,563.60 - \$4,167 (from Column 3, line 7) = \$396.60.</li> <li>4. \$396.60 x .0814 (from Column 4, line 7) = \$32.28.</li> <li>5. \$32.28 + \$272.17 (from Column 5, line 7) = \$304.45. \$304.45 X .05 = \$15.22. Withhold this amount.</li> </ol>	<p><b>Example 4:</b> Daily payroll, \$750 gross wages, married, 2 exemptions</p> <ol style="list-style-type: none"> <li>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.</li> <li>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 (\$769).</li> <li>3. \$713.55 - \$577 (from Column 3, line 8) = \$136.55.</li> <li>4. \$136.55 x .0895 (from Column 4, line 8) = \$12.22.</li> <li>5. \$12.22 + \$40.78 (from Column 5, line 8) = \$53.00. \$53.00 X .05 = \$2.65. Withhold this amount.</li> </ol>

## City of 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 charts shown on pages T-57 and T-58, for net taxable weekly wages paid up to \$600. Before using this table, use page T-56 to find amounts to be subtracted from gross weekly wages. For wages over \$600, use the exact calculation charts on pages T-57 and T-58.

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	\$0.00	51	\$0.10	101	\$0.20	151	\$0.30	201	\$0.41	251	\$0.54
2	0.00	52	0.10	102	0.20	152	0.30	202	0.42	252	0.54
3	0.01	53	0.11	103	0.21	153	0.31	203	0.42	253	0.55
4	0.01	54	0.11	104	0.21	154	0.31	204	0.42	254	0.55
5	0.01	55	0.11	105	0.21	155	0.31	205	0.42	255	0.55
6	0.01	56	0.11	106	0.21	156	0.31	206	0.43	256	0.56
7	0.01	57	0.11	107	0.21	157	0.31	207	0.43	257	0.56
8	0.02	58	0.12	108	0.22	158	0.32	208	0.43	258	0.56
9	0.02	59	0.12	109	0.22	159	0.32	209	0.43	259	0.57
10	0.02	60	0.12	110	0.22	160	0.32	210	0.43	260	0.57
11	0.02	61	0.12	111	0.22	161	0.32	211	0.44	261	0.57
12	0.02	62	0.12	112	0.22	162	0.33	212	0.44	262	0.57
13	0.03	63	0.13	113	0.23	163	0.33	213	0.44	263	0.58
14	0.03	64	0.13	114	0.23	164	0.33	214	0.44	264	0.58
15	0.03	65	0.13	115	0.23	165	0.33	215	0.45	265	0.58
16	0.03	66	0.13	116	0.23	166	0.34	216	0.45	266	0.59
17	0.03	67	0.13	117	0.23	167	0.34	217	0.45	267	0.59
18	0.04	68	0.14	118	0.24	168	0.34	218	0.45	268	0.59
19	0.04	69	0.14	119	0.24	169	0.34	219	0.46	269	0.59
20	0.04	70	0.14	120	0.24	170	0.34	220	0.46	270	0.60
21	0.04	71	0.14	121	0.24	171	0.35	221	0.46	271	0.60
22	0.04	72	0.14	122	0.24	172	0.35	222	0.46	272	0.60
23	0.05	73	0.15	123	0.25	173	0.35	223	0.47	273	0.61
24	0.05	74	0.15	124	0.25	174	0.35	224	0.47	274	0.61
25	0.05	75	0.15	125	0.25	175	0.36	225	0.47	275	0.61
26	0.05	76	0.15	126	0.25	176	0.36	226	0.48	276	0.62
27	0.05	77	0.15	127	0.25	177	0.36	227	0.48	277	0.62
28	0.06	78	0.16	128	0.26	178	0.36	228	0.48	278	0.62
29	0.06	79	0.16	129	0.26	179	0.36	229	0.48	279	0.62
30	0.06	80	0.16	130	0.26	180	0.37	230	0.49	280	0.63
31	0.06	81	0.16	131	0.26	181	0.37	231	0.49	281	0.63
32	0.06	82	0.16	132	0.26	182	0.37	232	0.49	282	0.63
33	0.07	83	0.17	133	0.27	183	0.37	233	0.49	283	0.64
34	0.07	84	0.17	134	0.27	184	0.38	234	0.50	284	0.64
35	0.07	85	0.17	135	0.27	185	0.38	235	0.50	285	0.64
36	0.07	86	0.17	136	0.27	186	0.38	236	0.50	286	0.64
37	0.07	87	0.17	137	0.27	187	0.38	237	0.50	287	0.65
38	0.08	88	0.18	138	0.28	188	0.38	238	0.51	288	0.65
39	0.08	89	0.18	139	0.28	189	0.39	239	0.51	289	0.65
40	0.08	90	0.18	140	0.28	190	0.39	240	0.51	290	0.66
41	0.08	91	0.18	141	0.28	191	0.39	241	0.51	291	0.66
42	0.08	92	0.18	142	0.28	192	0.39	242	0.52	292	0.66
43	0.09	93	0.19	143	0.29	193	0.40	243	0.52	293	0.67
44	0.09	94	0.19	144	0.29	194	0.40	244	0.52	294	0.67
45	0.09	95	0.19	145	0.29	195	0.40	245	0.53	295	0.67
46	0.09	96	0.19	146	0.29	196	0.40	246	0.53	296	0.67
47	0.09	97	0.19	147	0.29	197	0.40	247	0.53	297	0.68
48	0.10	98	0.20	148	0.30	198	0.41	248	0.53	298	0.68
49	0.10	99	0.20	149	0.30	199	0.41	249	0.54	299	0.68
50	0.10	100	0.20	150	0.30	200	0.41	250	0.54	300	0.69

(continued on next page)

## City of 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	\$0.69	351	\$0.84	401	\$0.99	451	\$1.16	501	\$1.33	551	\$1.51
302	0.69	352	0.84	402	1.00	452	1.17	502	1.34	552	1.51
303	0.69	353	0.84	403	1.00	453	1.17	503	1.34	553	1.51
304	0.70	354	0.85	404	1.00	454	1.17	504	1.34	554	1.52
305	0.70	355	0.85	405	1.01	455	1.18	505	1.35	555	1.52
306	0.70	356	0.85	406	1.01	456	1.18	506	1.35	556	1.52
307	0.71	357	0.85	407	1.01	457	1.18	507	1.35	557	1.53
308	0.71	358	0.86	408	1.02	458	1.19	508	1.36	558	1.53
309	0.71	359	0.86	409	1.02	459	1.19	509	1.36	559	1.53
310	0.72	360	0.86	410	1.02	460	1.19	510	1.37	560	1.54
311	0.72	361	0.87	411	1.03	461	1.20	511	1.37	561	1.54
312	0.72	362	0.87	412	1.03	462	1.20	512	1.37	562	1.54
313	0.72	363	0.87	413	1.03	463	1.20	513	1.38	563	1.55
314	0.73	364	0.87	414	1.04	464	1.21	514	1.38	564	1.55
315	0.73	365	0.88	415	1.04	465	1.21	515	1.38	565	1.55
316	0.73	366	0.88	416	1.04	466	1.21	516	1.39	566	1.56
317	0.74	367	0.88	417	1.05	467	1.22	517	1.39	567	1.56
318	0.74	368	0.89	418	1.05	468	1.22	518	1.39	568	1.56
319	0.74	369	0.89	419	1.05	469	1.22	519	1.40	569	1.57
320	0.74	370	0.89	420	1.06	470	1.23	520	1.40	570	1.57
321	0.75	371	0.90	421	1.06	471	1.23	521	1.40	571	1.57
322	0.75	372	0.90	422	1.06	472	1.23	522	1.41	572	1.58
323	0.75	373	0.90	423	1.07	473	1.24	523	1.41	573	1.58
324	0.76	374	0.90	424	1.07	474	1.24	524	1.41	574	1.58
325	0.76	375	0.91	425	1.07	475	1.25	525	1.42	575	1.59
326	0.76	376	0.91	426	1.08	476	1.25	526	1.42	576	1.59
327	0.77	377	0.91	427	1.08	477	1.25	527	1.42	577	1.59
328	0.77	378	0.92	428	1.08	478	1.26	528	1.43	578	1.60
329	0.77	379	0.92	429	1.09	479	1.26	529	1.43	579	1.60
330	0.77	380	0.92	430	1.09	480	1.26	530	1.43	580	1.60
331	0.78	381	0.92	431	1.09	481	1.27	531	1.44	581	1.61
332	0.78	382	0.93	432	1.10	482	1.27	532	1.44	582	1.61
333	0.78	383	0.93	433	1.10	483	1.27	533	1.44	583	1.62
334	0.79	384	0.93	434	1.10	484	1.28	534	1.45	584	1.62
335	0.79	385	0.94	435	1.11	485	1.28	535	1.45	585	1.62
336	0.79	386	0.94	436	1.11	486	1.28	536	1.45	586	1.63
337	0.80	387	0.94	437	1.11	487	1.29	537	1.46	587	1.63
338	0.80	388	0.95	438	1.12	488	1.29	538	1.46	588	1.63
339	0.80	389	0.95	439	1.12	489	1.29	539	1.46	589	1.64
340	0.80	390	0.95	440	1.13	490	1.30	540	1.47	590	1.64
341	0.81	391	0.96	441	1.13	491	1.30	541	1.47	591	1.64
342	0.81	392	0.96	442	1.13	492	1.30	542	1.47	592	1.65
343	0.81	393	0.96	443	1.14	493	1.31	543	1.48	593	1.65
344	0.82	394	0.97	444	1.14	494	1.31	544	1.48	594	1.65
345	0.82	395	0.97	445	1.14	495	1.31	545	1.48	595	1.66
346	0.82	396	0.97	446	1.15	496	1.32	546	1.49	596	1.66
347	0.82	397	0.98	447	1.15	497	1.32	547	1.49	597	1.66
348	0.83	398	0.98	448	1.15	498	1.32	548	1.50	598	1.67
349	0.83	399	0.98	449	1.16	499	1.33	549	1.50	599	1.67
350	0.83	400	0.99	450	1.16	500	1.33	550	1.50	600	1.67

# City of Yonkers - Nonresident Earnings Tax

Single or Married

## 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	108	0.10	154	216	0.20	167	225	0.20	334	450	0.40	16	39	0.05
108	128	0.15	216	256	0.30	225	266	0.30	450	531	0.60	39	58	0.10
128	148	0.20	256	296	0.40	266	305	0.40	531	610	0.80	58	77	0.15
148	168	0.25	296	336	0.50	305	345	0.50	610	690	1.00	77	94	0.20
168	188	0.30	336	376	0.60	345	385	0.60	690	770	1.20	94	116	0.25
188	193	0.35	376	385	0.70	385	425	0.70	770	834	1.40	For wages of \$116 or more, multiply amount by 0.25%.		
193	209	0.40	385	456	0.80	425	417	0.80	834	847	1.60			
209	229	0.45	456	496	0.90	417	464	0.90	847	927	1.80			
229	249	0.50	496	536	1.00	464	504	1.00	927	1,007	2.00			
249	269	0.55	536	576	1.10	504	544	1.10	1,007	1,087	2.20			
269	289	0.60	576	616	1.20	544	584	1.20	1,087	1,167	2.40			
289	329	0.65	616	637	1.30	584	624	1.30	1,167	1,247	2.60			
329	369	0.80	637	697	1.50	624	664	1.40	1,247	1,327	2.80			
369	404	0.85	697	737	1.60	664	724	1.50	1,327	1,502	3.00			
404	390	0.90	737	770	1.70	724	784	1.70	1,502	1,567	3.40			
390	410	0.95	770	779	1.80	784	824	1.80	1,567	1,647	3.60			
410	430	1.00	779	819	1.90	824	834	1.90	1,647	1,667	3.80			
430	450	1.05	819	859	2.00	834	862	2.00	1,667	1,724	4.00			
450	470	1.10	859	899	2.10	862	902	2.10	1,724	1,804	4.20			
470	490	1.15	899	939	2.20	902	942	2.20	1,804	1,884	4.40			
490	510	1.20	939	979	2.30	942	982	2.30	1,884	1,964	4.60			
510	530	1.25	979	1,019	2.40	982	1,022	2.40	1,964	2,044	4.80			
530	550	1.30	1,019	1,059	2.50	1,022	1,062	2.50	2,044	2,124	5.00			
550	570	1.35	1,059	1,099	2.60	1,062	1,102	2.60	2,124	2,204	5.20			
570	577	1.40	1,099	1,139	2.70	1,102	1,142	2.70	2,204	2,284	5.40			
For wages of \$577 or more, multiply amount by 0.25%.			1,139	1,154	2.80	1,142	1,182	2.80	2,284	2,364	5.60			
			For wages of \$1,154 or more, multiply amount by 0.25%.			1,182	1,222	2.90	1,222	1,251	3.00	2,364	2,444	5.80
									For wages of \$1,251 or more, multiply amount by 0.25%.			For wages of \$2,501 or more, multiply amount by 0.25%.		

## City of Yonkers - Nonresident Earnings Tax

Single or Married

### 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 0.25% (.0025) to the wages remaining after the allowed exclusion is subtracted. It includes a provision for no withholding if wages are less than an indicated amount of wages.

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

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

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

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

Line number	If wages are:		The exemption amount is Column 3
	At least	But less than	
	Column 1	Column 2	
1	\$0	\$167	No tax withheld
2	167	417	\$125
3	417	833	83
4	833	1,250	42
5	1,250	.....	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 0.25% (.0025). 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 \$193 and less than \$385).

Step 2 \$200 - \$38 (exemption) = \$162

Step 3 \$162 x .0025 = \$0.41

#### 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 .0025 = \$0.69

## City of Yonkers - Nonresident Earnings Tax

### Single or Married

### 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 employer 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 .25%

**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 .25% (.0025).
- 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  $\$8,400 \times .0025 = \$21.00$

Step 5  $\$21/52 = \$0.40$  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  $\$6,600 \times .0025 = \$16.50$

Step 5  $\$16.50/24 = \$0.69$  Withhold this amount.

## City of Yonkers

### Conversion of Tables

(a) These instructions explain how to convert a table or method for the more common payroll periods in this appendix 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: City of 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 Monthly Married Table*

*Withholding tax on \$2,250 wages, 2 exemptions = \$3.50*

*(4)  $\$3.50 \times 3 = \$10.50$*

### **Example 2: City of Yonkers -Nonresident Earnings Tax**

*Quarterly wages of \$6,750*

*(1) Factor = 3*

*(2)  $\$6,750 \div 3 = \$2,250$*

*(3) Refer to the City of Yonkers Nonresident table, Monthly column  
Withholding tax on \$2,250 wages = \$5.40*

*(4)  $\$5.40 \times 3 = \$16.20$*

### **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.

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

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

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

Section 3. Appendix 10-C of the Appendixes of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York is hereby REPEALED and a new Appendix 10-C is added to the Appendixes of such Title 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).

City of NEW YORK - RESIDENT TAX  
SINGLE - WEEKLY

Payroll Period

Method I

Table I

WAGES		EXEMPTIONS CLAIMED										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more
\$320	\$330	\$5.20	\$4.60	\$4.00	\$3.40	\$2.90	\$2.50	\$2.15	\$1.80	\$1.45	\$1.05	\$0.70
330	340	5.50	4.90	4.30	3.70	3.15	2.70	2.35	2.00	1.60	1.25	0.90
340	350	5.80	5.20	4.60	4.05	3.45	2.90	2.55	2.15	1.80	1.45	1.05
350	360	6.15	5.55	4.95	4.35	3.75	3.15	2.75	2.35	2.00	1.65	1.25
360	370	6.45	5.85	5.25	4.65	4.05	3.45	2.90	2.55	2.20	1.80	1.45
370	380	6.75	6.15	5.55	4.95	4.35	3.75	3.20	2.75	2.40	2.00	1.65
380	390	7.05	6.45	5.85	5.25	4.65	4.10	3.50	2.95	2.55	2.20	1.85
390	400	7.40	6.75	6.15	5.60	5.00	4.40	3.80	3.20	2.75	2.40	2.00
400	410	7.80	7.10	6.50	5.90	5.30	4.70	4.10	3.50	2.95	2.60	2.20
410	420	8.15	7.45	6.80	6.20	5.60	5.00	4.40	3.80	3.20	2.75	2.40
420	430	8.55	7.80	7.10	6.50	5.90	5.30	4.70	4.10	3.55	2.95	2.60
430	440	8.90	8.20	7.50	6.80	6.20	5.65	5.05	4.45	3.85	3.25	2.80
440	450	9.25	8.55	7.85	7.15	6.55	5.95	5.35	4.75	4.15	3.55	3.00
450	460	9.65	8.95	8.20	7.50	6.85	6.25	5.65	5.05	4.45	3.85	3.25
460	470	10.00	9.30	8.60	7.90	7.15	6.55	5.95	5.35	4.75	4.15	3.55
470	480	10.40	9.65	8.95	8.25	7.55	6.85	6.25	5.65	5.10	4.50	3.90
480	490	10.75	10.05	9.35	8.60	7.90	7.20	6.60	6.00	5.40	4.80	4.20
490	500	11.10	10.40	9.70	9.00	8.30	7.55	6.90	6.30	5.70	5.10	4.50
500	510	11.50	10.80	10.05	9.35	8.65	7.95	7.20	6.60	6.00	5.40	4.80
510	520	11.85	11.15	10.45	9.75	9.00	8.30	7.60	6.90	6.30	5.70	5.10
520	530	12.25	11.50	10.80	10.10	9.40	8.70	7.95	7.25	6.65	6.05	5.45
530	540	12.60	11.90	11.20	10.45	9.75	9.05	8.35	7.60	6.95	6.35	5.75
540	550	12.95	12.25	11.55	10.85	10.15	9.40	8.70	8.00	7.30	6.65	6.05
550	560	13.35	12.65	11.90	11.20	10.50	9.80	9.05	8.35	7.65	6.95	6.35
560	570	13.70	13.00	12.30	11.60	10.85	10.15	9.45	8.75	8.00	7.30	6.65
570	580	14.10	13.35	12.65	11.95	11.25	10.55	9.80	9.10	8.40	7.70	7.00
580	590	14.45	13.75	13.05	12.30	11.60	10.90	10.20	9.45	8.75	8.05	7.35
590	600	14.85	14.10	13.40	12.70	12.00	11.25	10.55	9.85	9.15	8.40	7.70
600	610	15.25	14.50	13.75	13.05	12.35	11.65	10.90	10.20	9.50	8.80	8.10
610	620	15.65	14.90	14.15	13.45	12.70	12.00	11.30	10.60	9.85	9.15	8.45
620	630	16.05	15.30	14.55	13.80	13.10	12.40	11.65	10.95	10.25	9.55	8.80
630	640	16.40	15.65	14.90	14.15	13.45	12.75	12.05	11.30	10.60	9.90	9.20
640	650	16.80	16.05	15.30	14.55	13.85	13.10	12.40	11.70	11.00	10.25	9.55
650	660	17.20	16.45	15.70	14.95	14.20	13.50	12.75	12.05	11.35	10.65	9.95
660	670	17.60	16.85	16.10	15.35	14.60	13.85	13.15	12.45	11.70	11.00	10.30
670	680	18.00	17.25	16.50	15.75	15.00	14.25	13.50	12.80	12.10	11.40	10.65
680	690	18.35	17.60	16.85	16.10	15.35	14.60	13.90	13.15	12.45	11.75	11.05
690	700	18.75	18.00	17.25	16.50	15.75	15.00	14.25	13.55	12.85	12.10	11.40
700	710	19.15	18.40	17.65	16.90	16.15	15.40	14.65	13.90	13.20	12.50	11.80

(Continued on next page)

WAGES		EXEMPTIONS CLAIMED										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more
\$0	\$50	\$0.00										
50	96	0.00										
96	100	0.05										
100	105	0.10										
105	110	0.20										
110	115	0.30										
115	120	0.40	\$0.05									
120	125	0.50	0.15									
125	130	0.60	0.25									
130	135	0.70	0.35									
135	140	0.80	0.40	\$0.05								
140	145	0.90	0.50	0.15								
145	150	1.00	0.60	0.25								
150	160	1.10	0.75	0.40								
160	170	1.30	0.95	0.60	\$0.20							
170	180	1.50	1.15	0.75	0.40	\$0.05						
180	190	1.70	1.30	0.95	0.60	0.25						
190	200	1.90	1.50	1.15	0.80	0.40	\$0.05					
200	210	2.05	1.70	1.35	0.95	0.60	0.25					
210	220	2.25	1.90	1.55	1.15	0.80	0.45	\$0.05				
220	230	2.45	2.10	1.70	1.35	1.00	0.60	0.25				
230	240	2.65	2.25	1.90	1.55	1.20	0.80	0.45	\$0.10			
240	250	2.85	2.45	2.10	1.75	1.35	1.00	0.65	0.25			
250	260	3.05	2.65	2.30	1.90	1.55	1.20	0.85	0.45	\$0.10		
260	270	3.35	2.85	2.50	2.10	1.75	1.40	1.00	0.65	0.30		
270	280	3.65	3.10	2.65	2.30	1.95	1.55	1.20	0.85	0.50	\$0.10	
280	290	3.95	3.35	2.85	2.50	2.15	1.75	1.40	1.05	0.65	0.30	
290	300	4.25	3.65	3.10	2.70	2.30	1.95	1.60	1.20	0.85	0.50	\$0.10
300	310	4.60	4.00	3.40	2.85	2.50	2.15	1.80	1.40	1.05	0.70	0.30
310	320	4.90	4.30	3.70	3.10	2.70	2.35	1.95	1.60	1.25	0.85	0.50

(Continued from preceding page)

WAGES		EXEMPTIONS CLAIMED										10 or more
		At Least	0	1	2	3	4	5	6	7	8	
\$710	\$720	\$19.55	\$18.80	\$18.05	\$17.30	\$16.55	\$15.80	\$15.05	\$14.30	\$13.55	\$12.85	\$12.15
720	730	19.95	19.20	18.45	17.70	16.95	16.20	15.45	14.70	13.95	13.25	12.50
730	740	20.30	19.55	18.80	18.05	17.30	16.55	15.80	15.05	14.30	13.60	12.90
740	750	20.70	19.95	19.20	18.45	17.70	16.95	16.20	15.45	14.70	13.95	13.25
750	760	21.10	20.35	19.60	18.85	18.10	17.35	16.60	15.85	15.10	14.35	13.65
760	770	21.50	20.75	20.00	19.25	18.50	17.75	17.00	16.25	15.50	14.75	14.00
770	780	21.90	21.15	20.40	19.65	18.90	18.15	17.40	16.65	15.90	15.15	14.40
780	790	22.25	21.50	20.75	20.00	19.25	18.50	17.75	17.00	16.25	15.50	14.75
790	800	22.65	21.90	21.15	20.40	19.65	18.90	18.15	17.40	16.65	15.90	15.15
800	810	23.05	22.30	21.55	20.80	20.05	19.30	18.55	17.80	17.05	16.30	15.55
810	820	23.45	22.70	21.95	21.20	20.45	19.70	18.95	18.20	17.45	16.70	15.95
820	830	23.85	23.10	22.35	21.60	20.85	20.10	19.35	18.60	17.85	17.10	16.35
830	840	24.20	23.45	22.70	21.95	21.20	20.45	19.70	18.95	18.20	17.45	16.70
840	850	24.60	23.85	23.10	22.35	21.60	20.85	20.10	19.35	18.60	17.85	17.10
850	860	25.00	24.25	23.50	22.75	22.00	21.25	20.50	19.75	19.00	18.25	17.50
860	870	25.40	24.65	23.90	23.15	22.40	21.65	20.90	20.15	19.40	18.65	17.90
870	880	25.80	25.05	24.30	23.55	22.80	22.05	21.30	20.55	19.80	19.05	18.30
880	890	26.15	25.40	24.65	23.90	23.15	22.40	21.65	20.90	20.15	19.40	18.65
890	900	26.55	25.80	25.05	24.30	23.55	22.80	22.05	21.30	20.55	19.80	19.05
900	910	26.95	26.20	25.45	24.70	23.95	23.20	22.45	21.70	20.95	20.20	19.45
910	920	27.35	26.60	25.85	25.10	24.35	23.60	22.85	22.10	21.35	20.60	19.85
920	930	27.75	27.00	26.25	25.50	24.75	24.00	23.25	22.50	21.75	21.00	20.25
930	940	28.10	27.35	26.60	25.85	25.10	24.35	23.60	22.85	22.10	21.35	20.60
940	950	28.50	27.75	27.00	26.25	25.50	24.75	24.00	23.25	22.50	21.75	21.00
950	960	28.90	28.15	27.40	26.65	25.90	25.15	24.40	23.65	22.90	22.15	21.40
960	970	29.30	28.55	27.80	27.05	26.30	25.55	24.80	24.05	23.30	22.55	21.80
970	980	29.70	28.95	28.20	27.45	26.70	25.95	25.20	24.45	23.70	22.95	22.20
980	990	30.05	29.30	28.55	27.80	27.05	26.30	25.55	24.80	24.05	23.30	22.55
990	1,000	30.45	29.70	28.95	28.20	27.45	26.70	25.95	25.20	24.45	23.70	22.95
1,000	1,010	30.85	30.10	29.35	28.60	27.85	27.10	26.35	25.60	24.85	24.10	23.35
1,010	1,020	31.25	30.50	29.75	29.00	28.25	27.50	26.75	26.00	25.25	24.50	23.75
1,020	1,030	31.65	30.90	30.15	29.40	28.65	27.90	27.15	26.40	25.65	24.90	24.15
1,030	1,040	32.00	31.25	30.50	29.75	29.00	28.25	27.50	26.75	26.00	25.25	24.50
1,040	1,050	32.40	31.65	30.90	30.15	29.40	28.65	27.90	27.15	26.40	25.65	24.90
1,050	1,060	32.80	32.05	31.30	30.55	29.80	29.05	28.30	27.55	26.80	26.05	25.30
1,060	1,070	33.20	32.45	31.70	30.95	30.20	29.45	28.70	27.95	27.20	26.45	25.70
1,070	1,080	33.60	32.85	32.10	31.35	30.60	29.85	29.10	28.35	27.60	26.85	26.10
1,080	1,090	33.95	33.20	32.45	31.70	30.95	30.20	29.45	28.70	27.95	27.20	26.45
1,090	1,100	34.35	33.60	32.85	32.10	31.35	30.60	29.85	29.10	28.35	27.60	26.85

WAGES		EXEMPTIONS CLAIMED										10 or more
		At Least	0	1	2	3	4	5	6	7	8	
\$1,100	\$1,110	\$34.75	\$34.00	\$33.25	\$32.50	\$31.75	\$31.00	\$30.25	\$29.50	\$28.75	\$28.00	\$27.25
1,110	1,120	35.15	34.40	33.65	32.90	32.15	31.40	30.65	29.90	29.15	28.40	27.65
1,120	1,130	35.55	34.80	34.05	33.30	32.55	31.80	31.05	30.30	29.55	28.80	28.05
1,130	1,140	35.90	35.15	34.40	33.65	32.90	32.15	31.40	30.65	29.90	29.15	28.40
1,140	1,150	36.30	35.55	34.80	34.05	33.30	32.55	31.80	31.05	30.30	29.55	28.80
1,150	1,160	36.70	35.95	35.20	34.45	33.70	32.95	32.20	31.45	30.70	29.95	29.20
1,160	1,170	37.10	36.35	35.60	34.85	34.10	33.35	32.60	31.85	31.10	30.35	29.60
1,170	1,180	37.50	36.75	36.00	35.25	34.50	33.75	33.00	32.25	31.50	30.75	30.00
1,180	1,190	37.85	37.10	36.35	35.60	34.85	34.10	33.35	32.60	31.85	31.10	30.35
1,190	1,200	38.25	37.50	36.75	36.00	35.25	34.50	33.75	33.00	32.25	31.50	30.75
1,200	1,210	38.65	37.90	37.15	36.40	35.65	34.90	34.15	33.40	32.65	31.90	31.15
1,210	1,220	39.05	38.30	37.55	36.80	36.05	35.30	34.55	33.80	33.05	32.30	31.55
1,220	1,230	39.45	38.70	37.95	37.20	36.45	35.70	34.95	34.20	33.45	32.70	31.95
1,230	1,240	39.80	39.05	38.30	37.55	36.80	36.05	35.30	34.55	33.80	33.05	32.30
1,240	1,250	40.20	39.45	38.70	37.95	37.20	36.45	35.70	34.95	34.20	33.45	32.70
1,250	1,260	40.60	39.85	39.10	38.35	37.60	36.85	36.10	35.35	34.60	33.85	33.10
1,260	1,270	41.00	40.25	39.50	38.75	38.00	37.25	36.50	35.75	35.00	34.25	33.50
1,270	1,280	41.40	40.65	39.90	39.15	38.40	37.65	36.90	36.15	35.40	34.65	33.90
1,280	1,290	41.80	41.05	40.25	39.50	38.75	38.00	37.25	36.50	35.75	35.00	34.25
1,290	1,300	42.20	41.45	40.65	39.90	39.15	38.40	37.65	36.90	36.15	35.40	34.65
1,300	1,310	42.60	41.85	41.05	40.30	39.55	38.80	38.05	37.30	36.55	35.80	35.05
1,310	1,320	43.00	42.25	41.45	40.70	39.95	39.20	38.45	37.70	36.95	36.20	35.45
1,320	1,330	43.40	42.65	41.85	41.10	40.35	39.60	38.85	38.10	37.35	36.60	35.85
1,330	1,340	43.80	43.05	42.25	41.50	40.75	39.95	39.20	38.45	37.70	36.95	36.20
1,340	1,350	44.20	43.45	42.65	41.90	41.15	40.35	39.60	38.85	38.10	37.35	36.60
1,350	1,360	44.60	43.85	43.05	42.30	41.55	40.75	40.00	39.25	38.50	37.75	37.00
1,360	1,370	45.00	44.25	43.45	42.70	41.95	41.15	40.40	39.65	38.90	38.15	37.40
1,370	1,380	45.40	44.65	43.85	43.10	42.35	41.55	40.80	40.05	39.30	38.55	37.80
1,380	1,390	45.80	45.05	44.25	43.50	42.75	41.95	41.20	40.40	39.65	38.90	38.15
1,390	1,400	46.20	45.45	44.65	43.90	43.15	42.35	41.60	40.80	40.05	39.30	38.55
1,400	1,410	46.60	45.85	45.05	44.30	43.55	42.75	42.00	41.20	40.45	39.70	38.95
1,410	1,420	47.00	46.25	45.45	44.70	43.95	43.15	42.40	41.60	40.85	40.10	39.35
1,420	1,430	47.40	46.65	45.85	45.10	44.35	43.55	42.80	42.00	41.25	40.50	39.75
1,430	1,440	47.80	47.05	46.25	45.50	44.75	43.95	43.20	42.40	41.65	40.90	40.15
1,440	1,450	48.20	47.45	46.65	45.90	45.15	44.35	43.60	42.80	42.05	41.30	40.55
1,450	1,460	48.60	47.85	47.05	46.30	45.55	44.75	44.00	43.20	42.45	41.70	40.95

Use Method II, "Exact Calculation Method," on page T-39 of this booklet.

City of NEW YORK - RESIDENT TAX  
WEEKLY  
SINGLE

Payroll Period

Method I

City of NEW YORK - RESIDENT TAX  
WEEKLY  
MARRIED -

Payroll Period

Method I

Table I

WAGES		EXEMPTIONS CLAIMED										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more
		TAX TO BE WITHHELD										
\$320	\$330	\$4.90	\$3.70	\$3.15	\$2.70	\$2.35	\$1.95	\$1.60	\$1.25	\$0.90	\$0.50	
330	340	5.20	4.00	3.40	2.90	2.55	2.15	1.80	1.45	1.05	0.70	
340	350	5.50	4.30	3.75	3.15	2.70	2.35	2.00	1.60	1.25	0.90	
350	360	5.85	4.65	4.05	3.45	2.90	2.55	2.20	1.80	1.45	1.10	
360	370	6.15	4.95	4.35	3.75	3.15	2.75	2.35	2.00	1.65	1.25	
370	380	6.45	5.25	4.65	4.05	3.45	2.90	2.55	2.20	1.85	1.45	
380	390	6.75	5.55	4.95	4.35	3.80	3.20	2.75	2.40	2.00	1.65	
390	400	7.05	5.90	5.30	4.70	4.10	3.50	2.95	2.55	2.20	1.85	
400	410	7.45	6.20	5.60	5.00	4.40	3.80	3.20	2.75	2.40	2.05	
410	420	7.80	6.50	5.90	5.30	4.70	4.10	3.50	2.95	2.60	2.20	
420	430	8.20	6.80	6.20	5.60	5.00	4.40	3.85	3.25	2.80	2.40	
430	440	8.55	7.10	6.50	5.90	5.35	4.75	4.15	3.55	3.00	2.60	
440	450	8.90	7.50	6.85	6.25	5.65	5.05	4.45	3.85	3.25	2.80	
450	460	9.30	7.85	7.15	6.55	5.95	5.35	4.75	4.15	3.55	3.00	
460	470	9.65	8.25	7.50	6.85	6.25	5.65	5.05	4.45	3.85	3.25	
470	480	10.05	8.60	7.90	7.20	6.55	5.95	5.40	4.80	4.20	3.60	
480	490	10.40	9.70	8.95	8.25	7.55	6.90	6.30	5.70	5.10	4.50	
490	500	10.75	10.05	9.35	8.65	7.90	7.20	6.60	6.00	5.40	4.80	
500	510	11.15	10.45	9.70	9.00	8.30	7.60	6.90	6.30	5.70	5.10	
510	520	11.50	10.80	10.10	9.35	8.65	7.95	7.25	6.60	6.00	5.40	
520	530	11.90	11.15	10.45	9.75	9.05	8.30	7.60	6.95	6.35	5.75	
530	540	12.25	11.55	10.80	10.10	9.40	8.70	8.00	7.25	6.65	6.05	
540	550	12.60	11.90	11.20	10.50	9.75	9.05	8.35	7.65	6.95	6.35	
550	560	13.00	12.30	11.55	10.85	10.15	9.45	8.70	8.00	7.30	6.65	
560	570	13.35	12.65	11.95	11.20	10.50	9.80	9.10	8.40	7.65	6.95	
570	580	13.75	13.00	12.30	11.60	10.90	10.15	9.45	8.75	8.05	7.30	
580	590	14.10	13.40	12.65	11.95	11.25	10.55	9.85	9.10	8.40	7.70	
590	600	14.50	13.75	13.05	12.35	11.60	10.90	10.20	9.50	8.75	8.05	
600	610	14.85	14.15	13.40	12.70	12.00	11.30	10.55	9.85	9.15	8.45	
610	620	15.25	14.50	13.80	13.05	12.35	11.65	10.95	10.25	9.50	8.80	
620	630	15.65	14.90	14.15	13.45	12.75	12.00	11.30	10.60	9.90	9.15	
630	640	16.05	15.30	14.55	13.80	13.10	12.40	11.70	10.95	10.25	9.55	
640	650	16.45	15.70	14.95	14.20	13.45	12.75	12.05	11.35	10.60	9.90	
650	660	16.80	16.05	15.30	14.55	13.85	13.15	12.40	11.70	11.00	10.30	
660	670	17.20	16.45	15.70	14.95	14.20	13.50	12.80	12.10	11.35	10.65	
670	680	17.60	16.85	16.10	15.35	14.60	13.85	13.15	12.45	11.75	11.00	
680	690	18.00	17.25	16.50	15.75	15.00	14.25	13.55	12.80	12.10	11.40	
690	700	18.40	17.65	16.90	16.15	15.40	14.65	13.90	13.20	12.45	11.75	
700	710	18.75	18.00	17.25	16.50	15.75	15.00	14.25	13.55	12.85	12.15	

(Continued on next page)

WAGES		EXEMPTIONS CLAIMED										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more
		TAX TO BE WITHHELD										
\$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	0.20										
120	125	0.30										
125	130	0.40	\$0.05									
130	135	0.50	0.15									
135	140	0.60	0.25									
140	145	0.70	0.35									
145	150	0.80	0.45	\$0.05								
150	160	0.95	0.55	0.20								
160	170	1.15	0.75	0.40	\$0.05							
170	180	1.30	0.95	0.60	0.20							
180	190	1.50	1.15	0.75	0.40	\$0.05						
190	200	1.70	1.35	0.95	0.60	0.25						
200	210	1.90	1.50	1.15	0.80	0.40	\$0.05					
210	220	2.10	1.70	1.35	1.00	0.60	0.25					
220	230	2.25	1.90	1.55	1.15	0.80	0.45	\$0.05				
230	240	2.45	2.10	1.70	1.35	1.00	0.65	0.25				
240	250	2.65	2.30	1.90	1.55	1.20	0.80	0.45	\$0.10			
250	260	2.85	2.45	2.10	1.75	1.35	1.00	0.65	0.30			
260	270	3.05	2.65	2.30	1.95	1.55	1.20	0.85	0.45	\$0.10		
270	280	3.35	2.85	2.50	2.10	1.75	1.40	1.00	0.65	0.30		
280	290	3.65	3.10	2.65	2.30	1.95	1.60	1.20	0.85	0.50	\$0.10	
290	300	3.95	3.35	2.85	2.50	2.15	1.75	1.40	1.05	0.65	0.30	
300	310	4.30	3.70	3.10	2.70	2.30	1.95	1.60	1.25	0.85	0.50	\$0.15
310	320	4.60	4.00	3.40	2.90	2.50	2.15	1.80	1.40	1.05	0.70	0.30

(Continued from preceding page)

WAGES		EXEMPTIONS CLAIMED										10 or more
		At Least	0	1	2	3	4	5	6	7	8	
	But Less Than	\$19.15	\$18.40	\$17.65	\$16.90	\$16.15	\$15.40	\$14.65	\$13.90	\$13.15	\$12.50	\$11.80
720	\$720	\$19.15	\$18.40	\$17.65	\$16.90	\$16.15	\$15.40	\$14.65	\$13.90	\$13.15	\$12.50	\$11.80
730	730	19.55	18.80	18.05	17.30	16.55	15.80	15.05	14.30	13.60	12.85	12.15
740	740	19.95	19.20	18.45	17.70	16.95	16.20	15.45	14.70	13.95	13.25	12.55
750	750	20.35	19.60	18.85	18.10	17.35	16.60	15.85	15.10	14.35	13.60	12.90
760	760	20.70	19.95	19.20	18.45	17.70	16.95	16.20	15.45	14.70	14.00	13.25
770	770	21.10	20.35	19.60	18.85	18.10	17.35	16.60	15.85	15.10	14.35	13.65
780	780	21.50	20.75	20.00	19.25	18.50	17.75	17.00	16.25	15.50	14.75	14.00
790	790	21.90	21.15	20.40	19.65	18.90	18.15	17.40	16.65	15.90	15.15	14.40
800	800	22.30	21.55	20.80	20.05	19.30	18.55	17.80	17.05	16.30	15.55	14.80
810	810	22.65	21.90	21.15	20.40	19.65	18.90	18.15	17.40	16.65	15.90	15.15
820	820	23.05	22.30	21.55	20.80	20.05	19.30	18.55	17.80	17.05	16.30	15.55
830	830	23.45	22.70	21.95	21.20	20.45	19.70	18.95	18.20	17.45	16.70	15.95
840	840	23.85	23.10	22.35	21.60	20.85	20.10	19.35	18.60	17.85	17.10	16.35
850	850	24.25	23.50	22.75	22.00	21.25	20.50	19.75	19.00	18.25	17.50	16.75
860	860	24.60	23.85	23.10	22.35	21.60	20.85	20.10	19.35	18.60	17.85	17.10
870	870	25.00	24.25	23.50	22.75	22.00	21.25	20.50	19.75	19.00	18.25	17.50
880	880	25.40	24.65	23.90	23.15	22.40	21.65	20.90	20.15	19.40	18.65	17.90
890	890	25.80	25.05	24.30	23.55	22.80	22.05	21.30	20.55	19.80	19.05	18.30
900	900	26.20	25.45	24.70	23.95	23.20	22.45	21.70	20.95	20.20	19.45	18.70
910	910	26.55	25.80	25.05	24.30	23.55	22.80	22.05	21.30	20.55	19.80	19.05
920	920	26.95	26.20	25.45	24.70	23.95	23.20	22.45	21.70	20.95	20.20	19.45
930	930	27.35	26.60	25.85	25.10	24.35	23.60	22.85	22.10	21.35	20.60	19.85
940	940	27.75	27.00	26.25	25.50	24.75	24.00	23.25	22.50	21.75	21.00	20.25
950	950	28.15	27.40	26.65	25.90	25.15	24.40	23.65	22.90	22.15	21.40	20.65
960	960	28.50	27.75	27.00	26.25	25.50	24.75	24.00	23.25	22.50	21.75	21.00
970	970	28.90	28.15	27.40	26.65	25.90	25.15	24.40	23.65	22.90	22.15	21.40
980	980	29.30	28.55	27.80	27.05	26.30	25.55	24.80	24.05	23.30	22.55	21.80
990	990	29.70	28.95	28.20	27.45	26.70	25.95	25.20	24.45	23.70	22.95	22.20
1,000	1,000	30.10	29.35	28.60	27.85	27.10	26.35	25.60	24.85	24.10	23.35	22.60
1,010	1,010	30.45	29.70	28.95	28.20	27.45	26.70	25.95	25.20	24.45	23.70	22.95
1,020	1,020	30.85	30.10	29.35	28.60	27.85	27.10	26.35	25.60	24.85	24.10	23.35
1,030	1,030	31.25	30.50	29.75	29.00	28.25	27.50	26.75	26.00	25.25	24.50	23.75
1,040	1,040	31.65	30.90	30.15	29.40	28.65	27.90	27.15	26.40	25.65	24.90	24.15
1,050	1,050	32.05	31.30	30.55	29.80	29.05	28.30	27.55	26.80	26.05	25.30	24.55
1,060	1,060	32.40	31.65	30.90	30.15	29.40	28.65	27.90	27.15	26.40	25.65	24.90
1,070	1,070	32.80	32.05	31.30	30.55	29.80	29.05	28.30	27.55	26.80	26.05	25.30
1,080	1,080	33.20	32.45	31.70	30.95	30.20	29.45	28.70	27.95	27.20	26.45	25.70
1,090	1,090	33.60	32.85	32.10	31.35	30.60	29.85	29.10	28.35	27.60	26.85	26.10
1,100	1,100	34.00	33.25	32.50	31.75	31.00	30.25	29.50	28.75	28.00	27.25	26.50

WAGES		EXEMPTIONS CLAIMED										10 or more
		At Least	0	1	2	3	4	5	6	7	8	
	But Less Than	\$34.35	\$33.60	\$32.85	\$32.10	\$31.35	\$30.60	\$29.85	\$29.10	\$28.35	\$27.60	\$26.85
1,110	\$1,110	\$34.35	\$33.60	\$32.85	\$32.10	\$31.35	\$30.60	\$29.85	\$29.10	\$28.35	\$27.60	\$26.85
1,120	1,120	34.75	34.00	33.25	32.50	31.75	31.00	30.25	29.50	28.75	28.00	27.25
1,130	1,130	35.15	34.40	33.65	32.90	32.15	31.40	30.65	29.90	29.15	28.40	27.65
1,140	1,140	35.55	34.80	34.05	33.30	32.55	31.80	31.05	30.30	29.55	28.80	28.05
1,150	1,150	35.95	35.20	34.45	33.70	32.95	32.20	31.45	30.70	29.95	29.20	28.45
1,160	1,160	36.30	35.55	34.80	34.05	33.30	32.55	31.80	31.05	30.30	29.55	28.80
1,170	1,170	36.70	35.95	35.20	34.45	33.70	32.95	32.20	31.45	30.70	29.95	29.20
1,180	1,180	37.10	36.35	35.60	34.85	34.10	33.35	32.60	31.85	31.10	30.35	29.60
1,190	1,190	37.50	36.75	36.00	35.25	34.50	33.75	33.00	32.25	31.50	30.75	30.00
1,200	1,200	37.90	37.15	36.40	35.65	34.90	34.15	33.40	32.65	31.90	31.15	30.40
1,210	1,210	38.25	37.50	36.75	36.00	35.25	34.50	33.75	33.00	32.25	31.50	30.75
1,220	1,220	38.65	37.90	37.15	36.40	35.65	34.90	34.15	33.40	32.65	31.90	31.15
1,230	1,230	39.05	38.30	37.55	36.80	36.05	35.30	34.55	33.80	33.05	32.30	31.55
1,240	1,240	39.45	38.70	37.95	37.20	36.45	35.70	34.95	34.20	33.45	32.70	31.95
1,250	1,250	39.85	39.10	38.35	37.60	36.85	36.10	35.35	34.60	33.85	33.10	32.35
1,260	1,260	40.20	39.45	38.70	37.95	37.20	36.45	35.70	34.95	34.20	33.45	32.70
1,270	1,270	40.60	39.85	39.10	38.35	37.60	36.85	36.10	35.35	34.60	33.85	33.10
1,280	1,280	41.00	40.25	39.50	38.75	38.00	37.25	36.50	35.75	35.00	34.25	33.50
1,290	1,290	41.40	40.65	39.90	39.15	38.40	37.65	36.90	36.15	35.40	34.65	33.90
1,300	1,300	41.80	41.05	40.30	39.55	38.80	38.05	37.30	36.55	35.80	35.05	34.30
1,310	1,310	42.20	41.45	40.70	39.90	39.15	38.40	37.65	36.90	36.15	35.40	34.65
1,320	1,320	42.60	41.85	41.10	40.30	39.55	38.80	38.05	37.30	36.55	35.80	35.05
1,330	1,330	43.00	42.25	41.50	40.70	39.95	39.20	38.45	37.70	36.95	36.20	35.45
1,340	1,340	43.40	42.65	41.90	41.10	40.35	39.60	38.85	38.10	37.35	36.60	35.85
1,350	1,350	43.80	43.05	42.30	41.50	40.75	40.00	39.25	38.50	37.75	37.00	36.25
1,360	1,360	44.20	43.45	42.70	41.90	41.15	40.35	39.60	38.85	38.10	37.35	36.60
1,370	1,370	44.60	43.85	43.10	42.30	41.55	40.75	40.00	39.25	38.50	37.75	37.00
1,380	1,380	45.00	44.25	43.50	42.70	41.95	41.15	40.40	39.65	38.90	38.15	37.40
1,390	1,390	45.40	44.65	43.90	43.10	42.35	41.55	40.80	40.05	39.30	38.55	37.80
1,400	1,400	45.80	45.05	44.30	43.50	42.75	41.95	41.20	40.45	39.70	38.95	38.20
1,410	1,410	46.20	45.45	44.70	43.90	43.15	42.35	41.60	40.85	40.05	39.30	38.55
1,420	1,420	46.60	45.85	45.10	44.30	43.55	42.75	42.00	41.25	40.45	39.70	38.95
1,430	1,430	47.00	46.25	45.50	44.70	43.95	43.15	42.40	41.65	40.85	40.10	39.35
1,440	1,440	47.40	46.65	45.90	45.10	44.35	43.55	42.80	42.05	41.25	40.50	39.75
1,450	1,450	47.80	47.05	46.30	45.50	44.75	43.95	43.20	42.45	41.65	40.90	40.15
1,460	1,460	48.20	47.45	46.70	45.90	45.15	44.35	43.60	42.85	42.05	41.30	40.55

Use Method II, "Exact Calculation Method," on page T-40 of this booklet.

**City of NEW YORK - RESIDENT TAX  
WEEKLY  
MARRIED -  
Payroll Period**

Method I

Table I

**City of NEW YORK - RESIDENT TAX  
SINGLE - BIWEEKLY  
Payroll Period**

Method I

Table II

WAGES		EXEMPTIONS CLAIMED										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more
\$640	\$660	\$10.40	\$9.20	\$8.00	\$6.80	\$5.75	\$5.05	\$4.30	\$3.60	\$2.85	\$2.10	\$1.40
660	680	11.00	9.80	8.65	7.45	6.25	5.40	4.70	3.95	3.25	2.50	1.75
680	700	11.65	10.45	9.25	8.05	6.85	5.80	5.05	4.35	3.60	2.90	2.15
700	720	12.25	11.05	9.85	8.70	7.50	6.30	5.45	4.70	4.00	3.25	2.55
720	740	12.85	11.70	10.50	9.30	8.10	6.90	5.85	5.10	4.35	3.65	2.90
740	760	13.50	12.30	11.10	9.90	8.70	7.55	6.35	5.50	4.75	4.00	3.30
760	780	14.10	12.90	11.75	10.55	9.35	8.15	6.95	5.85	5.15	4.40	3.65
780	800	14.85	13.55	12.35	11.15	9.95	8.75	7.60	6.40	5.50	4.80	4.05
800	820	15.60	14.15	12.95	11.80	10.60	9.40	8.20	7.00	5.90	5.15	4.45
820	840	16.35	14.90	13.60	12.40	11.20	10.00	8.80	7.65	6.45	5.55	4.80
840	860	17.05	15.65	14.20	13.00	11.80	10.65	9.45	8.25	7.05	5.95	5.20
860	880	17.80	16.40	14.95	13.65	12.45	11.25	10.05	8.85	7.65	6.50	5.55
880	900	18.55	17.10	15.70	14.30	13.05	11.85	10.70	9.50	8.30	7.10	6.00
900	920	19.30	17.85	16.45	15.00	13.70	12.50	11.30	10.10	8.90	7.70	6.50
920	940	20.05	18.60	17.20	15.75	14.35	13.10	11.90	10.75	9.55	8.35	7.15
940	960	20.75	19.35	17.90	16.50	15.05	13.75	12.55	11.35	10.15	8.95	7.75
960	980	21.50	20.10	18.65	17.25	15.80	14.40	13.15	11.95	10.75	9.60	8.40
980	1,000	22.25	20.80	19.40	18.00	16.55	15.15	13.80	12.60	11.40	10.20	9.00
1,000	1,020	23.00	21.55	20.15	18.70	17.30	15.85	14.45	13.20	12.00	10.80	9.65
1,020	1,040	23.75	22.30	20.90	19.45	18.05	16.60	15.20	13.85	12.65	11.45	10.25
1,040	1,060	24.45	23.05	21.60	20.20	18.75	17.35	15.95	14.50	13.25	12.05	10.85
1,060	1,080	25.20	23.80	22.35	20.95	19.50	18.10	16.65	15.25	13.85	12.70	11.50
1,080	1,100	25.95	24.50	23.10	21.70	20.25	18.85	17.40	16.00	14.55	13.30	12.10
1,100	1,120	26.70	25.25	23.85	22.40	21.00	19.55	18.15	16.70	15.30	13.90	12.75
1,120	1,140	27.45	26.00	24.60	23.15	21.75	20.30	18.90	17.45	16.05	14.60	13.35
1,140	1,160	28.15	26.75	25.30	23.90	22.45	21.05	19.65	18.20	16.80	15.35	13.95
1,160	1,180	28.95	27.50	26.05	24.65	23.20	21.80	20.35	18.95	17.50	16.10	14.65
1,180	1,200	29.70	28.20	26.80	25.40	23.95	22.55	21.10	19.70	18.25	16.85	15.40
1,200	1,220	30.50	29.00	27.55	26.10	24.70	23.25	21.85	20.40	19.00	17.60	16.15
1,220	1,240	31.30	29.80	28.30	26.85	25.45	24.00	22.60	21.15	19.75	18.30	16.90
1,240	1,260	32.05	30.55	29.05	27.60	26.15	24.75	23.35	21.90	20.50	19.05	17.65
1,260	1,280	32.85	31.35	29.85	28.35	26.90	25.50	24.05	22.65	21.20	19.80	18.35
1,280	1,300	33.60	32.10	30.60	29.10	27.65	26.25	24.80	23.40	21.95	20.55	19.10
1,300	1,320	34.40	32.90	31.40	29.90	28.40	26.95	25.55	24.10	22.70	21.30	19.85
1,320	1,340	35.20	33.70	32.20	30.70	29.20	27.70	26.30	24.85	23.45	22.00	20.60
1,340	1,360	35.95	34.45	32.95	31.45	29.95	28.45	27.05	25.60	24.20	22.75	21.35
1,360	1,380	36.75	35.25	33.75	32.25	30.75	29.25	27.75	26.35	24.90	23.50	22.05
1,380	1,400	37.50	36.00	34.50	33.00	31.50	30.00	28.50	27.10	25.65	24.25	22.80
1,400	1,420	38.30	36.80	35.30	33.80	32.30	30.80	29.30	27.80	26.40	25.00	23.55

(Continued on next page)

WAGES		EXEMPTIONS CLAIMED										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more
\$0	\$192	\$0.00										
192	196	0.05										
196	200	0.10										
200	210	0.25										
210	220	0.45										
220	230	0.60										
230	240	0.80	\$0.10									
240	250	1.00	0.25									
250	260	1.20	0.45									
260	270	1.40	0.65									
270	280	1.55	0.85	\$0.10								
280	290	1.75	1.05	0.30								
290	300	1.95	1.20	0.50								
300	320	2.25	1.50	0.75	\$0.05							
320	340	2.60	1.90	1.15	0.40							
340	360	3.00	2.25	1.55	0.80	\$0.05						
360	380	3.40	2.65	1.90	1.20	0.45						
380	400	3.75	3.05	2.30	1.55	0.85	\$0.10					
400	420	4.15	3.40	2.65	1.95	1.20	0.50					
420	440	4.50	3.80	3.05	2.30	1.60	0.85	\$0.15				
440	460	4.90	4.15	3.45	2.70	1.95	1.25	0.50				
460	480	5.30	4.55	3.80	3.10	2.35	1.60	0.90	\$0.15			
480	500	5.65	4.95	4.20	3.45	2.75	2.00	1.25	0.55			
500	520	6.10	5.30	4.55	3.85	3.10	2.40	1.65	0.90	\$0.20		
520	540	6.65	5.70	4.95	4.20	3.50	2.75	2.05	1.30	0.55		
540	560	7.30	6.15	5.35	4.60	3.85	3.15	2.40	1.70	0.95	\$0.20	
560	580	7.90	6.70	5.70	5.00	4.25	3.50	2.80	2.05	1.35	0.60	
580	600	8.55	7.35	6.20	5.35	4.65	3.90	3.15	2.45	1.70	1.00	\$0.25
600	620	9.15	7.95	6.75	5.75	5.00	4.30	3.55	2.80	2.10	1.35	0.65
620	640	9.75	8.60	7.40	6.25	5.40	4.65	3.95	3.20	2.45	1.75	1.00

(Continued from preceding page)

WAGES		EXEMPTIONS CLAIMED										10 or more
		TAX TO BE WITHHELD										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more
1,420	\$1,440	\$39.10	\$37.60	\$36.10	\$34.60	\$33.10	\$31.60	\$30.10	\$28.60	\$27.15	\$25.70	\$24.30
1,440	1,460	39.85	38.35	36.85	35.35	33.85	32.35	30.85	29.35	27.90	26.45	25.05
1,460	1,480	40.65	39.15	37.65	36.15	34.65	33.15	31.65	30.15	28.65	27.20	25.75
1,480	1,500	41.40	39.90	38.40	36.90	35.40	33.90	32.40	30.90	29.40	27.95	26.50
1,500	1,520	42.20	40.70	39.20	37.70	36.20	34.70	33.20	31.70	30.20	28.70	27.25
1,520	1,540	43.00	41.50	40.00	38.50	37.00	35.50	34.00	32.50	31.00	29.50	28.00
1,540	1,560	43.75	42.25	40.75	39.25	37.75	36.25	34.75	33.25	31.75	30.25	28.75
1,560	1,580	44.55	43.05	41.55	40.05	38.55	37.05	35.55	34.05	32.55	31.05	29.55
1,580	1,600	45.30	43.80	42.30	40.80	39.30	37.80	36.30	34.80	33.30	31.80	30.30
1,600	1,620	46.10	44.60	43.10	41.60	40.10	38.60	37.10	35.60	34.10	32.60	31.10
1,620	1,640	46.90	45.40	43.90	42.40	40.90	39.40	37.90	36.40	34.90	33.40	31.90
1,640	1,660	47.65	46.15	44.65	43.15	41.65	40.15	38.65	37.15	35.65	34.15	32.65
1,660	1,680	48.45	46.95	45.45	43.95	42.45	40.95	39.45	37.95	36.45	34.95	33.45
1,680	1,700	49.20	47.70	46.20	44.70	43.20	41.70	40.20	38.70	37.20	35.70	34.20
1,700	1,720	50.00	48.50	47.00	45.50	44.00	42.50	41.00	39.50	38.00	36.50	35.00
1,720	1,740	50.80	49.30	47.80	46.30	44.80	43.30	41.80	40.30	38.80	37.30	35.80
1,740	1,760	51.55	50.05	48.55	47.05	45.55	44.05	42.55	41.05	39.55	38.05	36.55
1,760	1,780	52.35	50.85	49.35	47.85	46.35	44.85	43.35	41.85	40.35	38.85	37.35
1,780	1,800	53.10	51.60	50.10	48.60	47.10	45.60	44.10	42.60	41.10	39.60	38.10
1,800	1,820	53.90	52.40	50.90	49.40	47.90	46.40	44.90	43.40	41.90	40.40	38.90
1,820	1,840	54.70	53.20	51.70	50.20	48.70	47.20	45.70	44.20	42.70	41.20	39.70
1,840	1,860	55.45	53.95	52.45	50.95	49.45	47.95	46.45	44.95	43.45	41.95	40.45
1,860	1,880	56.25	54.75	53.25	51.75	50.25	48.75	47.25	45.75	44.25	42.75	41.25
1,880	1,900	57.00	55.50	54.00	52.50	51.00	49.50	48.00	46.50	45.00	43.50	42.00
1,900	1,920	57.80	56.30	54.80	53.30	51.80	50.30	48.80	47.30	45.80	44.30	42.80
1,920	1,940	58.60	57.10	55.60	54.10	52.60	51.10	49.60	48.10	46.60	45.10	43.60
1,940	1,960	59.35	57.85	56.35	54.85	53.35	51.85	50.35	48.85	47.35	45.85	44.35
1,960	1,980	60.15	58.65	57.15	55.65	54.15	52.65	51.15	49.65	48.15	46.65	45.15
1,980	2,000	60.90	59.40	57.90	56.40	54.90	53.40	51.90	50.40	48.90	47.40	45.90
2,000	2,020	61.70	60.20	58.70	57.20	55.70	54.20	52.70	51.20	49.70	48.20	46.70
2,020	2,040	62.50	61.00	59.50	58.00	56.50	55.00	53.50	52.00	50.50	49.00	47.50
2,040	2,060	63.25	61.75	60.25	58.75	57.25	55.75	54.25	52.75	51.25	49.75	48.25
2,060	2,080	64.05	62.55	61.05	59.55	58.05	56.55	55.05	53.55	52.05	50.55	49.05
2,080	2,100	64.80	63.30	61.80	60.30	58.80	57.30	55.80	54.30	52.80	51.30	49.80
2,100	2,120	65.60	64.10	62.60	61.10	59.60	58.10	56.60	55.10	53.60	52.10	50.60
2,120	2,140	66.40	64.90	63.40	61.90	60.40	58.90	57.40	55.90	54.40	52.90	51.40
2,140	2,160	67.15	65.65	64.15	62.65	61.15	59.65	58.15	56.65	55.15	53.65	52.15
2,160	2,180	67.95	66.45	64.95	63.45	61.95	60.45	58.95	57.45	55.95	54.45	52.95
2,180	2,200	68.70	67.20	65.70	64.20	62.70	61.20	59.70	58.20	56.70	55.20	53.70

WAGES		EXEMPTIONS CLAIMED										10 or more
		TAX TO BE WITHHELD										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more
2,200	\$2,220	\$69.50	\$68.00	\$66.50	\$65.00	\$63.50	\$62.00	\$60.50	\$59.00	\$57.50	\$56.00	\$54.50
2,220	2,240	70.30	68.80	67.30	65.80	64.30	62.80	61.30	59.80	58.30	56.80	55.30
2,240	2,260	71.05	69.55	68.05	66.55	65.05	63.55	62.05	60.55	59.05	57.55	56.05
2,260	2,280	71.85	70.35	68.85	67.35	65.85	64.35	62.85	61.35	59.85	58.35	56.85
2,280	2,300	72.60	71.10	69.60	68.10	66.60	65.10	63.60	62.10	60.60	59.10	57.60
2,300	2,320	73.40	71.90	70.40	68.90	67.40	65.90	64.40	62.90	61.40	59.90	58.40
2,320	2,340	74.20	72.70	71.20	69.70	68.20	66.70	65.20	63.70	62.20	60.70	59.20
2,340	2,360	74.95	73.45	71.95	70.45	68.95	67.45	65.95	64.45	62.95	61.45	59.95
2,360	2,380	75.75	74.25	72.75	71.25	69.75	68.25	66.75	65.25	63.75	62.25	60.75
2,380	2,400	76.50	75.00	73.50	72.00	70.50	69.00	67.50	66.00	64.50	63.00	61.50
2,400	2,420	77.30	75.80	74.30	72.80	71.30	69.80	68.30	66.80	65.30	63.80	62.30
2,420	2,440	78.10	76.60	75.10	73.60	72.10	70.60	69.10	67.60	66.10	64.60	63.10
2,440	2,460	78.85	77.35	75.85	74.35	72.85	71.35	69.85	68.35	66.85	65.35	63.85
2,460	2,480	79.65	78.15	76.65	75.15	73.65	72.15	70.65	69.15	67.65	66.15	64.65
2,480	2,500	80.40	78.90	77.40	75.90	74.40	72.90	71.40	69.90	68.40	66.90	65.40
2,500	2,520	81.20	79.70	78.20	76.70	75.20	73.70	72.20	70.70	69.20	67.70	66.20
2,520	2,540	82.00	80.50	79.00	77.50	76.00	74.50	73.00	71.50	70.00	68.50	67.00
2,540	2,560	82.80	81.25	79.75	78.25	76.75	75.25	73.75	72.25	70.75	69.25	67.75
2,560	2,580	83.60	82.05	80.55	79.05	77.55	76.05	74.55	73.05	71.55	70.05	68.55
2,580	2,600	84.40	82.85	81.35	79.80	78.30	76.80	75.30	73.80	72.30	70.80	69.30
2,600	2,620	85.20	83.65	82.15	80.60	79.10	77.60	76.10	74.60	73.10	71.60	70.10
2,620	2,640	86.00	84.45	82.95	81.40	79.90	78.40	76.90	75.40	73.90	72.40	70.90
2,640	2,660	86.80	85.25	83.75	82.20	80.65	79.15	77.65	76.15	74.65	73.15	71.65
2,660	2,680	87.60	86.05	84.55	83.00	81.45	79.95	78.45	76.95	75.45	73.95	72.45
2,680	2,700	88.40	86.85	85.35	83.80	82.25	80.70	79.20	77.70	76.20	74.70	73.20
2,700	2,720	89.20	87.65	86.15	84.60	83.05	81.50	80.00	78.50	77.00	75.50	74.00
2,720	2,740	90.00	88.45	86.95	85.40	83.85	82.30	80.80	79.30	77.80	76.30	74.80
2,740	2,760	90.80	89.25	87.75	86.20	84.65	83.10	81.60	80.05	78.55	77.05	75.55
2,760	2,780	91.60	90.05	88.55	87.00	85.45	83.90	82.40	80.85	79.35	77.85	76.35
2,780	2,800	92.40	90.85	89.35	87.80	86.25	84.70	83.20	81.65	80.10	78.60	77.10
2,800	2,820	93.20	91.65	90.15	88.60	87.05	85.50	84.00	82.45	80.90	79.40	77.90
2,820	2,840	94.00	92.45	90.95	89.40	87.85	86.30	84.80	83.25	81.70	80.20	78.70
2,840	2,860	94.80	93.25	91.75	90.20	88.65	87.10	85.60	84.05	82.50	81.00	79.50
2,860	2,880	95.60	94.05	92.55	91.00	89.45	87.90	86.40	84.85	83.30	81.75	80.25
2,880	2,900	96.40	94.85	93.35	91.80	90.25	88.70	87.20	85.65	84.10	82.55	81.00
2,900	2,920	97.20	95.65	94.15	92.60	91.05	89.50	88.00	86.45	84.90	83.35	81.80

Use Method II, "Exact Calculation Method," on page T-39 of this booklet.

**City of NEW YORK - RESIDENT TAX**  
**SINGLE - BIWEEKLY**  
Payroll Period

Method I

Table II

**City of NEW YORK - RESIDENT TAX**  
**MARRIED - BIWEEKLY**  
Payroll Period

Method I

Table II

WAGES		EXEMPTIONS CLAIMED										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more
\$640	\$660	\$9.80	\$8.60	\$7.40	\$6.25	\$5.40	\$4.70	\$3.95	\$3.20	\$2.50	\$1.75	\$1.00
660	680	10.40	9.20	8.05	6.85	5.80	5.05	4.35	3.60	2.85	2.15	1.40
680	700	11.05	9.85	8.65	7.45	6.30	5.45	4.70	4.00	3.25	2.50	1.80
700	720	11.65	10.45	9.25	8.10	6.90	5.80	5.10	4.35	3.60	2.90	2.15
720	740	12.30	11.10	9.90	8.70	7.50	6.35	5.45	4.75	4.00	3.25	2.55
740	760	12.90	11.70	10.50	9.30	8.15	6.95	5.85	5.10	4.40	3.65	2.90
760	780	13.50	12.30	11.15	9.95	8.75	7.55	6.40	5.50	4.75	4.05	3.30
780	800	14.15	12.95	11.75	10.55	9.35	8.15	7.00	5.90	5.15	4.40	3.70
800	820	14.85	13.55	12.35	11.20	10.00	8.80	7.60	6.40	5.50	4.80	4.05
820	840	15.60	14.20	13.00	11.80	10.60	9.40	8.20	7.05	5.95	5.15	4.45
840	860	16.35	14.95	13.60	12.40	11.25	10.05	8.85	7.65	6.45	5.55	4.80
860	880	17.10	15.65	14.25	13.05	11.85	10.65	9.45	8.25	7.10	5.95	5.20
880	900	17.85	16.40	15.00	13.65	12.45	11.25	10.10	8.90	7.70	6.50	5.60
900	920	18.55	17.15	15.75	14.30	13.10	11.90	10.70	9.50	8.30	7.15	6.00
920	940	19.30	17.90	16.45	15.05	13.70	12.50	11.30	10.15	8.95	7.75	6.55
940	960	20.05	18.65	17.20	15.80	14.35	13.15	11.95	10.75	9.55	8.35	7.15
960	980	20.80	19.35	17.95	16.50	15.10	13.75	12.55	11.35	10.20	9.00	7.80
980	1,000	21.55	20.10	18.70	17.25	15.85	14.40	13.20	12.00	10.80	9.60	8.40
1,000	1,020	22.25	20.85	19.45	18.00	16.60	15.15	13.80	12.60	11.40	10.25	9.05
1,020	1,040	23.00	21.60	20.15	18.75	17.30	15.90	14.50	13.25	12.05	10.85	9.65
1,040	1,060	23.75	22.35	20.90	19.50	18.05	16.65	15.20	13.85	12.65	11.45	10.25
1,060	1,080	24.50	23.05	21.65	20.20	18.80	17.40	15.95	14.55	13.30	12.10	10.90
1,080	1,100	25.25	23.80	22.40	20.95	19.55	18.10	16.70	15.25	13.90	12.70	11.50
1,100	1,120	25.95	24.55	23.15	21.70	20.30	18.85	17.45	16.00	14.60	13.35	12.15
1,120	1,140	26.70	25.30	23.85	22.45	21.00	19.60	18.20	16.75	15.35	13.95	12.75
1,140	1,160	27.45	26.05	24.60	23.20	21.75	20.35	18.90	17.50	16.05	14.65	13.35
1,160	1,180	28.20	26.75	25.35	23.90	22.50	21.10	19.65	18.25	16.80	15.40	14.00
1,180	1,200	28.95	27.50	26.10	24.65	23.25	21.80	20.40	18.95	17.55	16.15	14.70
1,200	1,220	29.75	28.25	26.85	25.40	24.00	22.55	21.15	19.70	18.30	16.85	15.45
1,220	1,240	30.55	29.05	27.55	26.15	24.70	23.30	21.90	20.45	19.05	17.60	16.20
1,240	1,260	31.30	29.80	28.30	26.90	25.45	24.05	22.60	21.20	19.75	18.35	16.90
1,260	1,280	32.10	30.60	29.10	27.60	26.20	24.80	23.35	21.95	20.50	19.10	17.65
1,280	1,300	32.85	31.35	29.85	28.35	26.95	25.50	24.10	22.65	21.25	19.85	18.40
1,300	1,320	33.65	32.15	30.65	29.15	27.70	26.25	24.85	23.40	22.00	20.55	19.15
1,320	1,340	34.45	32.95	31.45	29.95	28.45	27.00	25.60	24.15	22.75	21.30	19.90
1,340	1,360	35.20	33.70	32.20	30.70	29.20	27.75	26.30	24.90	23.45	22.05	20.60
1,360	1,380	36.00	34.50	33.00	31.50	30.00	28.50	27.05	25.65	24.20	22.80	21.35
1,380	1,400	36.75	35.25	33.75	32.25	30.75	29.25	27.80	26.35	24.95	23.55	22.10
1,400	1,420	37.55	36.05	34.55	33.05	31.55	30.05	28.55	27.10	25.70	24.25	22.85

(Continued on next page)

WAGES		EXEMPTIONS CLAIMED										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more
\$0	\$192	\$0.00										
192	196	0.00										
196	200	0.00										
200	210	0.00										
210	220	0.05										
220	230	0.25										
230	240	0.45										
240	250	0.65										
250	260	0.85	\$0.10									
260	270	1.00	0.30									
270	280	1.20	0.50									
280	290	1.40	0.65									
290	300	1.60	0.85	\$0.10								
300	320	1.85	1.15	0.40								
320	340	2.25	1.50	0.80	\$0.05							
340	360	2.65	1.90	1.15	0.45							
360	380	3.00	2.30	1.55	0.80	\$0.10						
380	400	3.40	2.65	1.95	1.20	0.45						
400	420	3.75	3.05	2.30	1.60	0.85	\$0.10					
420	440	4.15	3.40	2.70	1.95	1.25	0.50					
440	460	4.55	3.80	3.05	2.35	1.60	0.90	\$0.15				
460	480	4.90	4.20	3.45	2.70	2.00	1.25	0.55				
480	500	5.30	4.55	3.85	3.10	2.35	1.65	0.90	\$0.20			
500	520	5.65	4.95	4.20	3.50	2.75	2.00	1.30	0.55			
520	540	6.15	5.30	4.60	3.85	3.15	2.40	1.65	0.95	\$0.20		
540	560	6.70	5.70	4.95	4.25	3.50	2.80	2.05	1.30	0.60		
560	580	7.30	6.15	5.35	4.60	3.90	3.15	2.45	1.70	0.95	\$0.25	
580	600	7.95	6.75	5.75	5.00	4.25	3.55	2.80	2.10	1.35	0.60	
600	620	8.55	7.35	6.20	5.40	4.65	3.90	3.20	2.45	1.70	1.00	\$0.25
620	640	9.20	8.00	6.80	5.75	5.05	4.30	3.55	2.85	2.10	1.35	0.65



**City of NEW YORK - RESIDENT TAX  
SINGLE - SEMIMONTHLY**

Payroll Period

Method I

Table III

WAGES		EXEMPTIONS CLAIMED										WAGES		EXEMPTIONS CLAIMED													
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more	At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more		
		TAX TO BE WITHHELD														TAX TO BE WITHHELD											
\$0	\$209	\$0.00											\$880	\$900	\$17.35	\$15.80	\$14.45	\$13.15	\$11.85	\$10.55	\$9.25	\$8.00	\$6.75	\$5.85	\$5.05		
209	220	0.10											900	920	18.10	16.55	15.05	13.75	12.45	11.20	9.90	8.60	7.30	6.20	5.40		
220	230	0.30											920	940	18.85	17.30	15.75	14.40	13.10	11.80	10.50	9.20	7.95	6.70	5.80		
230	240	0.50											940	960	19.55	18.05	16.50	15.00	13.70	12.40	11.15	9.85	8.55	7.25	6.20		
240	250	0.70											960	980	20.30	18.75	17.20	15.70	14.35	13.05	11.75	10.45	9.15	7.85	6.65		
250	260	0.90	\$0.10										980	1,000	21.05	19.50	17.95	16.40	14.95	13.65	12.35	11.10	9.80	8.50	7.20		
260	270	1.10	0.30										1,000	1,020	21.80	20.25	18.70	17.15	15.60	14.30	13.00	11.70	10.40	9.10	7.80		
270	280	1.25	0.50										1,020	1,040	22.55	21.00	19.45	17.90	16.35	14.90	13.60	12.30	11.05	9.75	8.45		
280	290	1.45	0.65										1,040	1,060	23.25	21.75	20.20	18.65	17.10	15.55	14.25	12.95	11.65	10.35	9.05		
290	300	1.65	0.85	\$0.05									1,060	1,080	24.00	22.45	20.90	19.40	17.85	16.30	14.85	13.55	12.25	10.95	9.70		
300	320	1.95	1.15	0.35									1,080	1,100	24.75	23.20	21.65	20.10	18.60	17.05	15.50	14.20	12.90	11.60	10.30		
320	340	2.30	1.50	0.75									1,100	1,120	25.50	23.95	22.40	20.85	19.30	17.80	16.25	14.80	13.50	12.20	10.90		
340	360	2.70	1.90	1.10	\$0.30								1,120	1,140	26.25	24.70	23.15	21.60	20.05	18.50	17.00	15.45	14.15	12.85	11.55		
360	380	3.05	2.30	1.50	0.70								1,140	1,160	26.95	25.45	23.90	22.35	20.80	19.25	17.70	16.20	14.75	13.45	12.15		
380	400	3.45	2.65	1.85	1.10	\$0.30							1,160	1,180	27.70	26.15	24.60	23.10	21.55	20.00	18.45	16.90	15.35	14.05	12.80		
400	420	3.85	3.05	2.25	1.45	0.65							1,180	1,200	28.45	26.90	25.35	23.80	22.30	20.75	19.20	17.65	16.10	14.70	13.40		
420	440	4.20	3.40	2.65	1.85	1.05	\$0.25						1,200	1,220	29.20	27.65	26.10	24.55	23.00	21.50	19.95	18.40	16.85	15.30	14.00		
440	460	4.60	3.80	3.00	2.20	1.45	0.65						1,220	1,240	29.95	28.40	26.85	25.30	23.75	22.20	20.70	19.15	17.60	16.05	14.65		
460	480	4.95	4.20	3.40	2.60	1.80	1.00	\$0.20					1,240	1,260	30.65	29.15	27.60	26.05	24.50	22.95	21.40	19.90	18.35	16.80	15.25		
480	500	5.35	4.55	3.75	3.00	2.20	1.40	0.60					1,260	1,280	31.45	29.85	28.30	26.80	25.25	23.70	22.15	20.60	19.05	17.55	16.00		
500	520	5.75	4.95	4.15	3.35	2.55	1.75	1.00	\$0.20				1,280	1,300	32.25	30.60	29.05	27.50	26.00	24.45	22.90	21.35	19.80	18.25	16.75		
520	540	6.10	5.30	4.55	3.75	2.95	2.15	1.35	0.55				1,300	1,320	33.00	31.40	29.80	28.25	26.70	25.20	23.65	22.10	20.55	19.00	17.45		
540	560	6.55	5.70	4.90	4.10	3.35	2.55	1.75	0.95	\$0.15			1,320	1,340	33.80	32.15	30.55	29.00	27.45	25.90	24.40	22.85	21.30	19.75	18.20		
560	580	7.10	6.10	5.30	4.50	3.70	2.90	2.10	1.35	0.55			1,340	1,360	34.55	32.95	31.30	29.75	28.20	26.65	25.10	23.60	22.05	20.50	18.95		
580	600	7.70	6.50	5.65	4.90	4.10	3.30	2.50	1.70	0.90	\$0.15		1,360	1,380	35.35	33.70	32.10	30.50	28.95	27.40	25.85	24.30	22.75	21.25	19.70		
600	620	8.35	7.05	6.05	5.25	4.45	3.65	2.90	2.10	1.30	0.50		1,380	1,400	36.15	34.50	32.90	31.25	29.70	28.15	26.60	25.05	23.50	21.95	20.45		
620	640	8.95	7.65	6.45	5.65	4.85	4.05	3.25	2.45	1.70	0.90	\$0.10	1,400	1,420	36.90	35.30	33.65	32.05	30.40	28.90	27.35	25.80	24.25	22.70	21.15		
640	660	9.60	8.30	7.00	6.00	5.25	4.45	3.65	2.85	2.05	1.25	0.50	1,420	1,440	37.70	36.05	34.45	32.80	31.20	29.60	28.10	26.55	25.00	23.45	21.90		
660	680	10.20	8.90	7.60	6.40	5.60	4.80	4.00	3.25	2.45	1.65	0.85	1,440	1,460	38.45	36.85	35.20	33.60	31.95	30.35	28.80	27.30	25.75	24.20	22.65		
680	700	10.80	9.55	8.25	6.95	6.00	5.20	4.40	3.60	2.80	2.05	1.25	1,460	1,480	39.25	37.60	36.00	34.35	32.75	31.10	29.55	28.00	26.45	24.95	23.40		
700	720	11.45	10.15	8.85	7.55	6.40	5.55	4.80	4.00	3.20	2.40	1.60	1,480	1,500	40.05	38.40	36.80	35.15	33.55	31.90	30.30	28.75	27.20	25.65	24.15		
720	740	12.05	10.75	9.50	8.20	7.00	5.95	5.15	4.35	3.60	2.80	2.00	1,500	1,520	40.80	39.20	37.55	35.95	34.30	32.70	31.05	29.50	27.95	26.40	24.85		
740	760	12.70	11.40	10.10	8.80	7.50	6.35	5.55	4.75	3.95	3.15	2.40	1,520	1,540	41.60	39.95	38.35	36.70	35.10	33.45	31.85	30.25	28.70	27.15	25.60		
760	780	13.30	12.00	10.70	9.40	8.15	6.85	5.90	5.15	4.35	3.55	2.75	1,540	1,560	42.35	40.75	39.10	37.50	35.85	34.25	32.60	31.00	29.45	27.90	26.35		
780	800	13.90	12.65	11.35	10.05	8.75	7.45	6.30	5.50	4.70	3.95	3.15	1,560	1,580	43.15	41.50	39.90	38.25	36.65	35.00	33.40	31.75	30.15	28.65	27.10		
800	820	14.55	13.25	11.95	10.65	9.35	8.10	6.80	5.90	5.10	4.30	3.50	1,580	1,600	43.95	42.30	40.70	39.05	37.45	35.80	34.20	32.55	30.95	29.35	27.85		
820	840	15.15	13.85	12.60	11.30	10.00	8.70	7.40	6.25	5.50	4.70	3.90	1,600	1,620	44.70	43.10	41.45	39.85	38.20	36.60	34.95	33.35	31.70	30.10	28.55		
840	860	15.85	14.50	13.20	11.90	10.60	9.30	8.05	6.80	5.85	5.05	4.30	1,620	1,640	45.50	43.85	42.25	40.60	39.00	37.35	35.75	34.10	32.50	30.85	29.30		
860	880	16.60	15.10	13.80	12.50	11.25	9.95	8.65	7.35	6.25	5.45	4.65	1,640	1,660	46.25	44.65	43.00	41.40	39.75	38.15	36.50	34.90	33.25	31.65	30.05		

(Continued on next page)

(Continued from preceding page)

WAGES		EXEMPTIONS CLAIMED										10 or more
		TAX TO BE WITHHELD										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more
1,660	\$1,680	\$47.05	\$45.40	\$43.80	\$42.15	\$40.55	\$38.90	\$37.30	\$35.65	\$34.05	\$32.40	\$30.80
1,680	1,700	47.85	46.20	44.60	42.95	41.35	39.70	38.10	36.45	34.85	33.20	31.60
1,700	1,720	48.60	47.00	45.35	43.75	42.10	40.50	38.85	37.25	35.60	34.00	32.35
1,720	1,740	49.40	47.75	46.15	44.50	42.90	41.25	39.65	38.00	36.40	34.75	33.15
1,740	1,760	50.15	48.55	46.90	45.30	43.65	42.05	40.40	38.80	37.15	35.55	33.90
1,760	1,780	50.95	49.30	47.70	46.05	44.45	42.80	41.20	39.55	37.95	36.30	34.70
1,780	1,800	51.75	50.10	48.50	46.85	45.25	43.60	42.00	40.35	38.75	37.10	35.50
1,800	1,820	52.50	50.90	49.25	47.65	46.00	44.40	42.75	41.15	39.50	37.90	36.25
1,820	1,840	53.30	51.65	50.05	48.40	46.80	45.15	43.55	41.90	40.30	38.65	37.05
1,840	1,860	54.05	52.45	50.80	49.20	47.55	45.95	44.30	42.70	41.05	39.45	37.80
1,860	1,880	54.85	53.20	51.60	49.95	48.35	46.70	45.10	43.45	41.85	40.20	38.60
1,880	1,900	55.65	54.00	52.40	50.75	49.15	47.50	45.90	44.25	42.65	41.00	39.40
1,900	1,920	56.40	54.80	53.15	51.55	49.90	48.30	46.65	45.05	43.40	41.80	40.15
1,920	1,940	57.20	55.55	53.95	52.30	50.70	49.05	47.45	45.80	44.20	42.55	40.95
1,940	1,960	57.95	56.35	54.70	53.10	51.45	49.85	48.20	46.60	44.95	43.35	41.70
1,960	1,980	58.75	57.10	55.50	53.85	52.25	50.60	49.00	47.35	45.75	44.10	42.50
1,980	2,000	59.55	57.90	56.30	54.65	53.05	51.40	49.80	48.15	46.55	44.90	43.30
2,000	2,020	60.30	58.70	57.05	55.45	53.80	52.20	50.55	48.95	47.30	45.70	44.05
2,020	2,040	61.10	59.45	57.85	56.20	54.60	52.95	51.35	49.70	48.10	46.45	44.85
2,040	2,060	61.85	60.25	58.60	57.00	55.35	53.75	52.10	50.50	48.85	47.25	45.60
2,060	2,080	62.65	61.00	59.40	57.75	56.15	54.50	52.90	51.25	49.65	48.00	46.40
2,080	2,100	63.45	61.80	60.20	58.55	56.95	55.30	53.70	52.05	50.45	48.80	47.20
2,100	2,120	64.20	62.60	60.95	59.35	57.70	56.10	54.45	52.85	51.20	49.60	47.95
2,120	2,140	65.00	63.35	61.75	60.10	58.50	56.85	55.25	53.60	52.00	50.35	48.75
2,140	2,160	65.75	64.15	62.50	60.90	59.25	57.65	56.00	54.40	52.75	51.15	49.50
2,160	2,180	66.55	64.90	63.30	61.65	60.05	58.40	56.80	55.15	53.55	51.90	50.30
2,180	2,200	67.35	65.70	64.10	62.45	60.85	59.20	57.60	55.95	54.35	52.70	51.10
2,200	2,220	68.10	66.50	64.85	63.25	61.60	60.00	58.35	56.75	55.10	53.50	51.85
2,220	2,240	68.90	67.25	65.65	64.00	62.40	60.75	59.15	57.50	55.90	54.25	52.65
2,240	2,260	69.65	68.05	66.40	64.80	63.15	61.55	59.90	58.30	56.65	55.05	53.40
2,260	2,280	70.45	68.80	67.20	65.55	63.95	62.30	60.70	59.05	57.45	55.80	54.20
2,280	2,300	71.25	69.60	68.00	66.35	64.75	63.10	61.50	59.85	58.25	56.60	55.00
2,300	2,320	72.00	70.40	68.75	67.15	65.50	63.90	62.25	60.65	59.00	57.40	55.75
2,320	2,340	72.80	71.15	69.55	67.90	66.30	64.65	63.05	61.40	59.80	58.15	56.55
2,340	2,360	73.55	71.95	70.30	68.70	67.05	65.45	63.80	62.20	60.55	58.95	57.30
2,360	2,380	74.35	72.70	71.10	69.45	67.85	66.20	64.60	62.95	61.35	59.70	58.10
2,380	2,400	75.15	73.50	71.90	70.25	68.65	67.00	65.40	63.75	62.15	60.50	58.90
2,400	2,420	75.90	74.30	72.65	71.05	69.40	67.80	66.15	64.55	62.90	61.30	59.65
2,420	2,440	76.70	75.05	73.45	71.80	70.20	68.55	66.95	65.30	63.70	62.05	60.45

WAGES		EXEMPTIONS CLAIMED										10 or more
		TAX TO BE WITHHELD										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more
2,440	\$2,460	\$77.45	\$75.85	\$74.20	\$72.60	\$70.95	\$69.35	\$67.70	\$66.10	\$64.45	\$62.85	\$61.20
2,460	2,480	78.25	76.60	75.00	73.35	71.75	70.10	68.50	66.85	65.25	63.60	62.00
2,480	2,500	79.05	77.40	75.80	74.15	72.55	70.90	69.30	67.65	66.05	64.40	62.80
2,500	2,520	79.80	78.20	76.55	74.95	73.30	71.70	70.05	68.45	66.80	65.20	63.55
2,520	2,540	80.60	78.95	77.35	75.70	74.10	72.45	70.85	69.20	67.60	65.95	64.35
2,540	2,560	81.35	79.75	78.10	76.50	74.85	73.25	71.60	70.00	68.35	66.75	65.10
2,560	2,580	82.15	80.50	78.90	77.25	75.65	74.00	72.40	70.75	69.15	67.50	65.90
2,580	2,600	82.95	81.30	79.70	78.05	76.45	74.80	73.20	71.55	69.95	68.30	66.70
2,600	2,620	83.70	82.10	80.45	78.85	77.20	75.60	73.95	72.35	70.70	69.10	67.45
2,620	2,640	84.50	82.85	81.25	79.60	78.00	76.35	74.75	73.10	71.50	69.85	68.25
2,640	2,660	85.25	83.65	82.00	80.40	78.75	77.15	75.50	73.90	72.25	70.65	69.00
2,660	2,680	86.05	84.40	82.80	81.15	79.55	77.90	76.30	74.65	73.05	71.40	69.80
2,680	2,700	86.85	85.20	83.60	81.95	80.35	78.70	77.10	75.45	73.85	72.20	70.60
2,700	2,720	87.60	86.00	84.35	82.75	81.10	79.50	77.85	76.25	74.60	73.00	71.35
2,720	2,740	88.40	86.75	85.15	83.50	81.90	80.25	78.65	77.00	75.40	73.75	72.15
2,740	2,760	89.20	87.55	85.90	84.30	82.65	81.05	79.40	77.80	76.15	74.55	72.90
2,760	2,780	90.00	88.35	86.70	85.05	83.45	81.80	80.20	78.55	76.95	75.30	73.70
2,780	2,800	90.80	89.15	87.50	85.85	84.25	82.60	81.00	79.35	77.75	76.10	74.50
2,800	2,820	91.60	89.95	88.30	86.65	85.00	83.40	81.75	80.15	78.50	76.90	75.25
2,820	2,840	92.40	90.75	89.10	87.40	85.80	84.15	82.55	80.90	79.30	77.65	76.05
2,840	2,860	93.20	91.55	89.90	88.20	86.55	84.95	83.30	81.70	80.05	78.45	76.80
2,860	2,880	94.00	92.35	90.70	89.00	87.35	85.70	84.10	82.45	80.85	79.20	77.60
2,880	2,900	94.80	93.15	91.50	89.80	88.15	86.50	84.90	83.25	81.65	80.00	78.40
2,900	2,920	95.60	93.95	92.30	90.60	88.95	87.30	85.65	84.05	82.40	80.80	79.15
2,920	2,940	96.40	94.75	93.10	91.40	89.75	88.10	86.45	84.80	83.20	81.55	79.95
2,940	2,960	97.20	95.55	93.90	92.20	90.55	88.90	87.20	85.60	83.95	82.35	80.70
2,960	2,980	98.00	96.35	94.70	93.00	91.35	89.70	88.00	86.35	84.75	83.10	81.50
2,980	3,000	98.80	97.15	95.50	93.80	92.15	90.50	88.80	87.15	85.55	83.90	82.30
3,000	3,020	99.60	97.95	96.30	94.60	92.95	91.30	89.60	87.95	86.30	84.70	83.05
3,020	3,040	100.40	98.75	97.10	95.40	93.75	92.10	90.40	88.75	87.10	85.45	83.85
3,040	3,060	101.20	99.55	97.90	96.20	94.55	92.90	91.20	89.55	87.90	86.25	84.60
3,060	3,080	102.00	100.35	98.70	97.00	95.35	93.70	92.00	90.35	88.70	87.00	85.40
3,080	3,100	102.80	101.15	99.50	97.80	96.15	94.50	92.80	91.15	89.50	87.80	86.20
3,100	3,120	103.60	101.95	100.30	98.60	96.95	95.30	93.60	91.95	90.30	88.60	86.95
3,120	3,140	104.40	102.75	101.10	99.40	97.75	96.10	94.40	92.75	91.10	89.40	87.75
3,140	3,160	105.20	103.55	101.90	100.20	98.55	96.90	95.20	93.55	91.90	90.20	88.55

Use Method II, "Exact Calculation Method," on page T-39 of this booklet.

**City of NEW YORK - RESIDENT TAX  
SINGLE - SEMIMONTHLY**

Method I

Payroll Period

Table III





**City of NEW YORK - RESIDENT TAX  
MONTHLY  
SINGLE**  
Payroll Period

Method I

Table IV

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	\$418	\$0.00										
418	440	0.25										
440	460	0.65										
460	480	1.00										
480	500	1.40										
500	520	1.75	\$0.20									
520	540	2.15	0.55									
540	560	2.55	0.95									
560	580	2.90	1.35									
580	600	3.30	1.70	\$0.15								
600	640	3.85	2.30	0.70								
640	680	4.60	3.05	1.45								
680	720	5.40	3.80	2.20	\$0.65							
720	760	6.15	4.55	3.00	1.40							
760	800	6.90	5.30	3.75	2.15	\$0.55						
800	840	7.65	6.10	4.50	2.90	1.35						
840	880	8.40	6.85	5.25	3.65	2.10	\$0.50					
880	920	9.20	7.60	6.00	4.45	2.85	1.25					
920	960	9.95	8.35	6.80	5.20	3.60	2.05	\$0.45				
960	1,000	10.70	9.10	7.55	5.95	4.35	2.80	1.20				
1,000	1,040	11.45	9.90	8.30	6.70	5.15	3.55	1.95	\$0.40			
1,040	1,080	12.20	10.65	9.05	7.45	5.90	4.30	2.70	1.15			
1,080	1,120	13.10	11.40	9.80	8.25	6.65	5.05	3.50	1.90	\$0.30		
1,120	1,160	14.15	12.15	10.60	9.00	7.40	5.85	4.25	2.65	1.10		
1,160	1,200	15.45	13.00	11.35	9.75	8.15	6.60	5.00	3.40	1.85	\$0.25	
1,200	1,240	16.70	14.10	12.10	10.50	8.95	7.35	5.75	4.20	2.60	1.00	
1,240	1,280	17.90	15.35	12.95	11.25	9.70	8.10	6.50	4.95	3.35	1.75	\$0.20
1,280	1,320	19.15	16.60	14.00	12.05	10.45	8.85	7.30	5.70	4.10	2.55	0.95
1,320	1,360	20.40	17.80	15.25	12.85	11.20	9.65	8.05	6.45	4.90	3.30	1.70
1,360	1,400	21.65	19.05	16.45	13.90	11.95	10.40	8.80	7.20	5.65	4.05	2.45
1,400	1,440	22.90	20.30	17.70	15.15	12.75	11.15	9.55	8.00	6.40	4.80	3.25
1,440	1,480	24.10	21.55	18.95	16.35	13.80	11.90	10.30	8.75	7.15	5.55	4.00
1,480	1,520	25.35	22.80	20.20	17.60	15.05	12.65	11.10	9.50	7.90	6.35	4.75
1,520	1,560	26.60	24.00	21.45	18.85	16.25	13.75	11.85	10.25	8.70	7.10	5.50
1,560	1,600	27.85	25.25	22.65	20.10	17.50	14.90	12.60	11.00	9.45	7.85	6.25
1,600	1,640	29.10	26.50	23.90	21.35	18.75	16.15	13.65	11.80	10.20	8.60	7.05
1,640	1,680	30.30	27.75	25.15	22.55	20.00	17.40	14.80	12.55	10.95	9.35	7.80
1,680	1,720	31.75	29.00	26.40	23.80	21.25	18.65	16.05	13.55	11.70	10.15	8.55
1,720	1,760	33.20	30.20	27.65	25.05	22.45	19.90	17.30	14.70	12.50	10.90	9.30

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										
\$1,760	\$1,800	\$34.70	\$31.60	\$28.65	\$26.30	\$23.70	\$21.10	\$18.55	\$15.95	\$13.45	\$11.65	\$10.05
1,800	1,840	36.15	33.10	30.10	27.55	24.95	22.35	19.80	17.20	14.60	12.40	10.85
1,840	1,880	37.65	34.55	31.50	28.75	26.20	23.60	21.00	18.45	15.85	13.35	11.60
1,880	1,920	39.15	36.05	32.95	30.00	27.45	24.85	22.25	19.70	17.10	14.50	12.35
1,920	1,960	40.60	37.55	34.45	31.35	28.65	26.10	23.50	20.90	18.35	15.75	13.30
1,960	2,000	42.10	39.00	35.95	32.85	29.90	27.30	24.75	22.15	19.55	17.00	14.40
2,000	2,040	43.55	40.50	37.40	34.30	31.25	28.55	26.00	23.40	20.80	18.25	15.65
2,040	2,080	45.05	41.95	38.90	35.80	32.70	29.80	27.20	24.65	22.05	19.45	16.90
2,080	2,120	46.55	43.45	40.35	37.30	34.20	31.10	28.45	25.90	23.30	20.70	18.15
2,120	2,160	48.00	44.95	41.85	38.75	35.70	32.60	29.70	27.10	24.55	21.95	19.35
2,160	2,200	49.50	46.40	43.35	40.25	37.15	34.10	31.00	28.35	25.75	23.20	20.60
2,200	2,240	50.95	47.90	44.80	41.70	38.65	35.55	32.45	29.60	27.00	24.45	21.85
2,240	2,280	52.45	49.35	46.30	43.20	40.10	37.05	33.95	30.85	28.25	25.65	23.10
2,280	2,320	53.95	50.85	47.75	44.70	41.60	38.50	35.45	32.35	29.50	26.90	24.35
2,320	2,360	55.40	52.35	49.25	46.15	43.10	40.00	36.90	33.85	30.75	28.15	25.55
2,360	2,400	56.90	53.80	50.75	47.65	44.55	41.50	38.40	35.30	32.25	29.40	26.80
2,400	2,440	58.35	55.30	52.20	49.10	46.05	42.95	39.85	36.80	33.70	30.60	28.05
2,440	2,480	59.85	56.75	53.70	50.60	47.50	44.45	41.35	38.25	35.20	32.10	29.30
2,480	2,520	61.35	58.25	55.15	52.10	49.00	45.90	42.85	39.75	36.65	33.60	30.50
2,520	2,560	62.90	59.75	56.65	53.55	50.50	47.40	44.30	41.25	38.15	35.05	32.00
2,560	2,600	64.45	61.20	58.15	55.05	51.95	48.90	45.80	42.70	39.65	36.55	33.45
2,600	2,640	66.00	62.75	59.60	56.50	53.45	50.35	47.25	44.20	41.10	38.00	34.95
2,640	2,680	67.55	64.30	61.10	58.00	54.90	51.85	48.75	45.65	42.60	39.50	36.40
2,680	2,720	69.15	65.90	62.65	59.50	56.40	53.30	50.25	47.15	44.05	41.00	37.90
2,720	2,760	70.70	67.45	64.20	60.95	57.90	54.80	51.70	48.65	45.55	42.45	39.40
2,760	2,800	72.25	69.00	65.75	62.50	59.35	56.30	53.20	50.10	47.05	43.95	40.85
2,800	2,840	73.80	70.55	67.30	64.05	60.85	57.75	54.65	51.60	48.50	45.40	42.35
2,840	2,880	75.35	72.10	68.85	65.60	62.35	59.25	56.15	53.05	50.00	46.90	43.80
2,880	2,920	76.95	73.70	70.45	67.20	63.95	60.70	57.65	54.55	51.45	48.40	45.30
2,920	2,960	78.50	75.25	72.00	68.75	65.50	62.25	59.10	56.05	52.95	49.85	46.80
2,960	3,000	80.05	76.80	73.55	70.30	67.05	63.80	60.60	57.50	54.45	51.35	48.25
3,000	3,040	81.60	78.35	75.10	71.85	68.60	65.35	62.10	59.00	55.90	52.80	49.75
3,040	3,080	83.15	79.90	76.65	73.40	70.15	66.90	63.65	60.45	57.40	54.30	51.20
3,080	3,120	84.75	81.50	78.25	75.00	71.75	68.50	65.25	62.00	58.85	55.80	52.70
3,120	3,160	86.30	83.05	79.80	76.55	73.30	70.05	66.80	63.55	60.35	57.25	54.20
3,160	3,200	87.85	84.60	81.35	78.10	74.85	71.60	68.35	65.10	61.85	58.75	55.65
3,200	3,240	89.40	86.15	82.90	79.65	76.40	73.15	69.90	66.65	63.40	60.20	57.15
3,240	3,280	90.95	87.70	84.45	81.20	77.95	74.70	71.45	68.20	64.95	61.70	58.60
3,280	3,320	92.55	89.30	86.05	82.80	79.55	76.30	73.05	69.80	66.55	63.30	60.10

(Continued on next page)

(Continued from preceding 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										
3,320	3,360	94.10	90.85	87.60	84.35	81.10	77.85	74.60	71.35	68.10	64.85	61.60
3,360	3,400	95.65	92.40	89.15	85.90	82.65	79.40	76.15	72.90	69.65	66.40	63.15
3,400	3,440	97.20	93.95	90.70	87.45	84.20	80.95	77.70	74.45	71.20	67.95	64.70
3,440	3,480	98.75	95.50	92.25	89.00	85.75	82.50	79.25	76.00	72.75	69.50	66.25
3,480	3,520	100.35	97.10	93.85	90.60	87.35	84.10	80.85	77.60	74.35	71.10	67.85
3,520	3,560	101.90	98.65	95.40	92.15	88.90	85.65	82.40	79.15	75.90	72.65	69.40
3,560	3,600	103.45	100.20	96.95	93.70	90.45	87.20	83.95	80.70	77.45	74.20	70.95
3,600	3,640	105.00	101.75	98.50	95.25	92.00	88.75	85.50	82.25	79.00	75.75	72.50
3,640	3,680	106.55	103.30	100.05	96.80	93.55	90.30	87.05	83.80	80.55	77.30	74.05
3,680	3,720	108.15	104.90	101.65	98.40	95.15	91.90	88.65	85.40	82.15	78.90	75.65
3,720	3,760	109.70	106.45	103.20	99.95	96.70	93.45	90.20	86.95	83.70	80.45	77.20
3,760	3,800	111.25	108.00	104.75	101.50	98.25	95.00	91.75	88.50	85.25	82.00	78.75
3,800	3,840	112.80	109.55	106.30	103.05	99.80	96.55	93.30	90.05	86.80	83.55	80.30
3,840	3,880	114.35	111.10	107.85	104.60	101.35	98.10	94.85	91.60	88.35	85.10	81.85
3,880	3,920	115.95	112.70	109.45	106.20	102.95	99.70	96.45	93.20	89.95	86.70	83.45
3,920	3,960	117.50	114.25	111.00	107.75	104.50	101.25	98.00	94.75	91.50	88.25	85.00
3,960	4,000	119.05	115.80	112.55	109.30	106.05	102.80	99.55	96.30	93.05	89.80	86.55
4,000	4,040	120.60	117.35	114.10	110.85	107.60	104.35	101.10	97.85	94.60	91.35	88.10
4,040	4,080	122.15	118.90	115.65	112.40	109.15	105.90	102.65	99.40	96.15	92.90	89.65
4,080	4,120	123.75	120.50	117.25	114.00	110.75	107.50	104.25	101.00	97.75	94.50	91.25
4,120	4,160	125.30	122.05	118.80	115.55	112.30	109.05	105.80	102.55	99.30	96.05	92.80
4,160	4,200	126.85	123.60	120.35	117.10	113.85	110.60	107.35	104.10	100.85	97.60	94.35
4,200	4,240	128.40	125.15	121.90	118.65	115.40	112.15	108.90	105.65	102.40	99.15	95.90
4,240	4,280	129.95	126.70	123.45	120.20	116.95	113.70	110.45	107.20	103.95	100.70	97.45
4,280	4,320	131.55	128.30	125.05	121.80	118.55	115.30	112.05	108.80	105.55	102.30	99.05
4,320	4,360	133.10	129.85	126.60	123.35	120.10	116.85	113.60	110.35	107.10	103.85	100.60
4,360	4,400	134.65	131.40	128.15	124.90	121.65	118.40	115.15	111.90	108.65	105.40	102.15
4,400	4,440	136.20	132.95	129.70	126.45	123.20	119.95	116.70	113.45	110.20	106.95	103.70
4,440	4,480	137.75	134.50	131.25	128.00	124.75	121.50	118.25	115.00	111.75	108.50	105.25
4,480	4,520	139.35	136.10	132.85	129.60	126.35	123.10	119.85	116.60	113.35	110.10	106.85
4,520	4,560	140.90	137.65	134.40	131.15	127.90	124.65	121.40	118.15	114.90	111.65	108.40
4,560	4,600	142.45	139.20	135.95	132.70	129.45	126.20	122.95	119.70	116.45	113.20	109.95
4,600	4,640	144.00	140.75	137.50	134.25	131.00	127.75	124.50	121.25	118.00	114.75	111.50
4,640	4,680	145.55	142.30	139.05	135.80	132.55	129.30	126.05	122.80	119.55	116.30	113.05
4,680	4,720	147.15	143.90	140.65	137.40	134.15	130.90	127.65	124.40	121.15	117.90	114.65
4,720	4,760	148.70	145.45	142.20	138.95	135.70	132.45	129.20	125.95	122.70	119.45	116.20
4,760	4,800	150.25	147.00	143.75	140.50	137.25	134.00	130.75	127.50	124.25	121.00	117.75
4,800	4,840	151.80	148.55	145.30	142.05	138.80	135.55	132.30	129.05	125.80	122.55	119.30
4,840	4,880	153.35	150.10	146.85	143.60	140.35	137.10	133.85	130.60	127.35	124.10	120.85

Method I

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										
4,880	4,920	154.95	151.70	148.45	145.20	141.95	138.70	135.45	132.20	128.95	125.70	122.45
4,920	4,960	156.50	153.25	150.00	146.75	143.50	140.25	137.00	133.75	130.50	127.25	124.00
4,960	5,000	158.05	154.80	151.55	148.30	145.05	141.80	138.55	135.30	132.05	128.80	125.55
5,000	5,040	159.60	156.35	153.10	149.85	146.60	143.35	140.10	136.85	133.60	130.35	127.10
5,040	5,080	161.15	157.90	154.65	151.40	148.15	144.90	141.65	138.40	135.15	131.90	128.65
5,080	5,120	162.75	159.50	156.25	153.00	149.75	146.50	143.25	140.00	136.75	133.50	130.25
5,120	5,160	164.30	161.05	157.80	154.55	151.30	148.05	144.80	141.55	138.30	135.05	131.80
5,160	5,200	165.85	162.60	159.35	156.10	152.85	149.60	146.35	143.10	139.85	136.60	133.35
5,200	5,240	167.40	164.15	160.90	157.65	154.40	151.15	147.90	144.65	141.40	138.15	134.90
5,240	5,280	168.95	165.70	162.45	159.20	155.95	152.70	149.45	146.20	142.95	139.70	136.45
5,280	5,320	170.55	167.30	164.05	160.80	157.55	154.30	151.05	147.80	144.55	141.30	138.05
5,320	5,360	172.10	168.85	165.60	162.35	159.10	155.85	152.60	149.35	146.10	142.85	139.60
5,360	5,400	173.65	170.40	167.15	163.90	160.65	157.40	154.15	150.90	147.65	144.40	141.15
5,400	5,440	175.20	171.95	168.70	165.45	162.20	158.95	155.70	152.45	149.20	145.95	142.70
5,440	5,480	176.80	173.55	170.25	167.00	163.75	160.50	157.25	154.00	150.75	147.50	144.25
5,480	5,520	178.40	175.15	171.85	168.60	165.35	162.10	158.85	155.60	152.35	149.10	145.85
5,520	5,560	180.00	176.70	173.40	170.15	166.90	163.65	160.40	157.15	153.90	150.65	147.40
5,560	5,600	181.60	178.30	175.05	171.80	168.55	165.30	162.05	158.80	155.55	152.30	149.05
5,600	5,640	183.20	179.90	176.65	173.40	170.15	166.90	163.65	160.40	157.15	153.90	150.65
5,640	5,680	184.80	181.50	178.25	175.00	171.75	168.50	165.25	162.00	158.75	155.50	152.25
5,680	5,720	186.40	183.10	179.85	176.60	173.35	170.10	166.85	163.60	160.35	157.10	153.85
5,720	5,760	188.00	184.70	181.45	178.20	174.95	171.70	168.45	165.20	161.95	158.70	155.45
5,760	5,800	189.60	186.30	183.05	179.80	176.55	173.30	170.05	166.80	163.55	160.30	157.05
5,800	5,840	191.20	187.90	184.65	181.40	178.15	174.90	171.65	168.40	165.15	161.90	158.65
5,840	5,880	192.80	189.50	186.25	183.00	179.75	176.50	173.25	170.00	166.75	163.50	160.25
5,880	5,920	194.40	191.10	187.85	184.60	181.35	178.10	174.85	171.60	168.35	165.10	161.85
5,920	5,960	196.00	192.70	189.45	186.20	182.95	179.70	176.45	173.20	169.95	166.70	163.45
5,960	6,000	197.60	194.30	191.05	187.80	184.55	181.30	178.05	174.80	171.55	168.30	165.05
6,000	6,040	199.20	195.90	192.65	189.40	186.15	182.90	179.65	176.40	173.15	169.90	166.65
6,040	6,080	200.80	197.50	194.25	191.00	187.75	184.50	181.25	178.00	174.75	171.50	168.25
6,080	6,120	202.40	199.10	195.85	192.60	189.35	186.10	182.85	179.60	176.35	173.10	169.85
6,120	6,160	204.00	200.70	197.45	194.20	190.95	187.70	184.45	181.20	177.95	174.70	171.45
6,160	6,200	205.60	202.30	199.05	195.80	192.55	189.30	186.05	182.80	179.55	176.30	173.05
6,200	6,240	207.20	203.90	200.65	197.40	194.15	190.90	187.65	184.40	181.15	177.90	174.65
6,240	6,280	208.80	205.50	202.25	199.00	195.75	192.50	189.25	186.00	182.75	179.50	176.25
6,280	6,320	210.40	207.10	203.85	200.60	197.35	194.10	190.85	187.60	184.35	181.10	177.85

Use Method II, "Exact Calculation Method," on page T-39 of this booklet.

City of NEW YORK - RESIDENT TAX  
 SINGLE - MONTHLY  
 Payroll Period

**City of NEW YORK - RESIDENT TAX**  
**MARRIED - MONTHLY**  
Payroll Period

Table IV

Method I

WAGES		EXEMPTIONS CLAIMED										10	
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more	or more
		TAX TO BE WITHHELD											
\$0	\$420	\$0.00											
420	440	0.00											
440	460	0.00											
460	480	0.20											
480	500	0.60											
500	520	1.00											
520	540	1.35											
540	560	1.75	\$0.15										
560	580	2.10	0.55										
580	600	2.50	0.90										
600	640	3.05	1.50										
640	680	3.85	2.25	\$0.65									
680	720	4.60	3.00	1.45									
720	760	5.35	3.75	2.20	\$0.60								
760	800	6.10	4.55	2.95	1.35								
800	840	6.85	5.30	3.70	2.10	\$0.55							
840	880	7.65	6.05	4.45	2.90	1.30							
880	920	8.40	6.80	5.25	3.65	2.05	\$0.50						
920	960	9.15	7.55	6.00	4.40	2.80	1.25						
960	1,000	9.90	8.35	6.75	5.15	3.60	2.00	\$0.40					
1,000	1,040	10.65	9.10	7.50	5.90	4.35	2.75	1.15					
1,040	1,080	11.45	9.85	8.25	6.70	5.10	3.50	1.95	\$0.35				
1,080	1,120	12.20	10.60	9.05	7.45	5.85	4.30	2.70	1.10				
1,120	1,160	13.05	11.35	9.80	8.20	6.60	5.05	3.45	1.85	\$0.30			
1,160	1,200	14.10	12.15	10.55	8.95	7.40	5.80	4.20	2.65	1.05			
1,200	1,240	15.40	13.00	11.30	9.70	8.15	6.55	4.95	3.40	1.80	\$0.20		
1,240	1,280	16.65	14.05	12.05	10.50	8.90	7.30	5.75	4.15	2.55	1.00		
1,280	1,320	17.85	15.30	12.90	11.25	9.65	8.10	6.50	4.90	3.35	1.75	\$0.15	
1,320	1,360	19.10	16.50	13.95	12.00	10.40	8.85	7.25	5.65	4.10	2.50	0.90	
1,360	1,400	20.35	17.75	15.20	12.80	11.20	9.60	8.00	6.45	4.85	3.25	1.70	
1,400	1,440	21.60	19.00	16.40	13.85	11.95	10.35	8.75	7.20	5.60	4.00	2.45	
1,440	1,480	22.85	20.25	17.65	15.10	12.70	11.10	9.55	7.95	6.35	4.80	3.20	
1,480	1,520	24.05	21.50	18.90	16.30	13.75	11.90	10.30	8.70	7.15	5.55	3.95	
1,520	1,560	25.30	22.70	20.15	17.55	14.95	12.65	11.05	9.45	7.90	6.30	4.70	
1,560	1,600	26.55	23.95	21.40	18.80	16.20	13.70	11.80	10.25	8.65	7.05	5.50	
1,600	1,640	27.80	25.20	22.60	20.05	17.45	14.85	12.55	11.00	9.40	7.80	6.25	
1,640	1,680	29.05	26.45	23.85	21.30	18.70	16.10	13.60	11.75	10.15	8.60	7.00	
1,680	1,720	30.25	27.70	25.10	22.50	19.95	17.35	14.75	12.50	10.95	9.35	7.75	
1,720	1,760	31.65	28.90	26.35	23.75	21.15	18.60	16.00	13.50	11.70	10.10	8.50	

*(Continued on next page)*

(Continued from preceding page)

WAGES		EXEMPTIONS CLAIMED										10 or more
		TAX TO BE WITHHELD										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more
3,320	3,360	92.45	89.20	85.95	82.70	79.45	76.20	72.95	69.70	66.45	63.20	60.05
3,360	3,400	94.05	90.80	87.55	84.30	81.05	77.80	74.55	71.30	68.05	64.80	61.55
3,400	3,440	95.60	92.35	89.10	85.85	82.60	79.35	76.10	72.85	69.60	66.35	63.10
3,440	3,480	97.15	93.90	90.65	87.40	84.15	80.90	77.65	74.40	71.15	67.90	64.65
3,480	3,520	98.70	95.45	92.20	88.95	85.70	82.45	79.20	75.95	72.70	69.45	66.20
3,520	3,560	100.25	97.00	93.75	90.50	87.25	84.00	80.75	77.50	74.25	71.00	67.75
3,560	3,600	101.85	98.60	95.35	92.10	88.85	85.60	82.35	79.10	75.85	72.60	69.35
3,600	3,640	103.40	100.15	96.90	93.65	90.40	87.15	83.90	80.65	77.40	74.15	70.90
3,640	3,680	104.95	101.70	98.45	95.20	91.95	88.70	85.45	82.20	78.95	75.70	72.45
3,680	3,720	106.50	103.25	100.00	96.75	93.50	90.25	87.00	83.75	80.50	77.25	74.00
3,720	3,760	108.05	104.80	101.55	98.30	95.05	91.80	88.55	85.30	82.05	78.80	75.55
3,760	3,800	109.65	106.40	103.15	99.90	96.65	93.40	90.15	86.90	83.65	80.40	77.15
3,800	3,840	111.20	107.95	104.70	101.45	98.20	94.95	91.70	88.45	85.20	81.95	78.70
3,840	3,880	112.75	109.50	106.25	103.00	99.75	96.50	93.25	90.00	86.75	83.50	80.25
3,880	3,920	114.30	111.05	107.80	104.55	101.30	98.05	94.80	91.55	88.30	85.05	81.80
3,920	3,960	115.85	112.60	109.35	106.10	102.85	99.60	96.35	93.10	89.85	86.60	83.35
3,960	4,000	117.45	114.20	110.95	107.70	104.45	101.20	97.95	94.70	91.45	88.20	84.95
4,000	4,040	119.00	115.75	112.50	109.25	106.00	102.75	99.50	96.25	93.00	89.75	86.50
4,040	4,080	120.55	117.30	114.05	110.80	107.55	104.30	101.05	97.80	94.55	91.30	88.05
4,080	4,120	122.10	118.85	115.60	112.35	109.10	105.85	102.60	99.35	96.10	92.85	89.60
4,120	4,160	123.65	120.40	117.15	113.90	110.65	107.40	104.15	100.90	97.65	94.40	91.15
4,160	4,200	125.25	122.00	118.75	115.50	112.25	109.00	105.75	102.50	99.25	96.00	92.75
4,200	4,240	126.80	123.55	120.30	117.05	113.80	110.55	107.30	104.05	100.80	97.55	94.30
4,240	4,280	128.35	125.10	121.85	118.60	115.35	112.10	108.85	105.60	102.35	99.10	95.85
4,280	4,320	129.90	126.65	123.40	120.15	116.90	113.65	110.40	107.15	103.90	100.65	97.40
4,320	4,360	131.45	128.20	124.95	121.70	118.45	115.20	111.95	108.70	105.45	102.20	98.95
4,360	4,400	133.05	129.80	126.55	123.30	120.05	116.80	113.55	110.30	107.05	103.80	100.55
4,400	4,440	134.60	131.35	128.10	124.85	121.60	118.35	115.10	111.85	108.60	105.35	102.10
4,440	4,480	136.15	132.90	129.65	126.40	123.15	119.90	116.65	113.40	110.15	106.90	103.65
4,480	4,520	137.70	134.45	131.20	127.95	124.70	121.45	118.20	114.95	111.70	108.45	105.20
4,520	4,560	139.25	136.00	132.75	129.50	126.25	123.00	119.75	116.50	113.25	110.00	106.75
4,560	4,600	140.85	137.60	134.35	131.10	127.85	124.60	121.35	118.10	114.85	111.60	108.35
4,600	4,640	142.40	139.15	135.90	132.65	129.40	126.15	122.90	119.65	116.40	113.15	109.90
4,640	4,680	143.95	140.70	137.45	134.20	130.95	127.70	124.45	121.20	117.95	114.70	111.45
4,680	4,720	145.50	142.25	139.00	135.75	132.50	129.25	126.00	122.75	119.50	116.25	113.00
4,720	4,760	147.05	143.80	140.55	137.30	134.05	130.80	127.55	124.30	121.05	117.80	114.55
4,760	4,800	148.65	145.40	142.15	138.90	135.65	132.40	129.15	125.90	122.65	119.40	116.15
4,800	4,840	150.20	146.95	143.70	140.45	137.20	133.95	130.70	127.45	124.20	120.95	117.70
4,840	4,880	151.75	148.50	145.25	142.00	138.75	135.50	132.25	129.00	125.75	122.50	119.25

Method I

WAGES		EXEMPTIONS CLAIMED										10 or more
		TAX TO BE WITHHELD										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more
4,880	4,920	153.30	150.05	146.80	143.55	140.30	137.05	133.80	130.55	127.30	124.05	120.80
4,920	4,960	154.85	151.60	148.35	145.10	141.85	138.60	135.35	132.10	128.85	125.60	122.35
4,960	5,000	156.45	153.20	149.95	146.70	143.45	140.20	136.95	133.70	130.45	127.20	123.95
5,000	5,040	158.00	154.75	151.50	148.25	145.00	141.75	138.50	135.25	132.00	128.75	125.50
5,040	5,080	159.55	156.30	153.05	149.80	146.55	143.30	140.05	136.80	133.55	130.30	127.05
5,080	5,120	161.10	157.85	154.60	151.35	148.10	144.85	141.60	138.35	135.10	131.85	128.60
5,120	5,160	162.65	159.40	156.15	152.90	149.65	146.40	143.15	139.90	136.65	133.40	130.15
5,160	5,200	164.25	161.00	157.75	154.50	151.25	148.00	144.75	141.50	138.25	135.00	131.75
5,200	5,240	165.80	162.55	159.30	156.05	152.80	149.55	146.30	143.05	139.80	136.55	133.30
5,240	5,280	167.35	164.10	160.85	157.60	154.35	151.10	147.85	144.60	141.35	138.10	134.85
5,280	5,320	168.90	165.65	162.40	159.15	155.90	152.65	149.40	146.15	142.90	139.65	136.40
5,320	5,360	170.45	167.20	163.95	160.70	157.45	154.20	150.95	147.70	144.45	141.20	137.95
5,360	5,400	172.00	168.80	165.55	162.30	159.05	155.80	152.55	149.30	146.05	142.80	139.55
5,400	5,440	173.60	170.35	167.10	163.85	160.60	157.35	154.10	150.85	147.60	144.35	141.10
5,440	5,480	175.15	171.90	168.65	165.40	162.15	158.90	155.65	152.40	149.15	145.90	142.65
5,480	5,520	176.75	173.45	170.20	166.95	163.70	160.45	157.20	153.95	150.70	147.45	144.20
5,520	5,560	178.35	175.00	171.75	168.50	165.25	162.00	158.75	155.50	152.25	149.00	145.75
5,560	5,600	179.95	176.60	173.35	170.10	166.85	163.60	160.35	157.10	153.85	150.60	147.35
5,600	5,640	181.55	178.20	174.90	171.65	168.40	165.15	161.90	158.65	155.40	152.15	148.90
5,640	5,680	183.15	179.80	176.50	173.25	169.95	166.70	163.45	160.20	156.95	153.70	150.45
5,680	5,720	184.75	181.40	178.10	174.75	171.50	168.25	165.00	161.75	158.50	155.25	152.00
5,720	5,760	186.35	183.00	179.70	176.35	173.05	169.80	166.55	163.30	160.05	156.80	153.55
5,760	5,800	187.95	184.60	181.30	177.95	174.65	171.40	168.15	164.90	161.65	158.40	155.15
5,800	5,840	189.55	186.20	182.90	179.55	176.25	172.95	169.70	166.45	163.20	159.95	156.70
5,840	5,880	191.15	187.80	184.50	181.15	177.80	174.50	171.25	168.00	164.75	161.50	158.25
5,880	5,920	192.75	189.40	186.10	182.75	179.40	176.10	172.80	169.55	166.30	163.05	159.80
5,920	5,960	194.35	191.00	187.70	184.35	181.00	177.70	174.35	171.10	167.85	164.60	161.35
5,960	6,000	195.95	192.60	189.30	185.95	182.60	179.30	175.95	172.70	169.45	166.20	162.95
6,000	6,040	197.55	194.20	190.90	187.55	184.20	180.90	177.55	174.25	171.00	167.75	164.50
6,040	6,080	199.15	195.80	192.50	189.15	185.80	182.50	179.15	175.80	172.55	169.30	166.05
6,080	6,120	200.75	197.40	194.10	190.75	187.40	184.10	180.75	177.40	174.10	170.85	167.60
6,120	6,160	202.35	199.00	195.70	192.35	189.00	185.70	182.35	179.00	175.70	172.40	169.15
6,160	6,200	203.95	200.60	197.30	193.95	190.60	187.30	183.95	180.60	177.30	174.00	170.75
6,200	6,240	205.55	202.20	198.90	195.55	192.20	188.90	185.55	182.20	178.90	175.55	172.30
6,240	6,280	207.15	203.80	200.50	197.15	193.80	190.50	187.15	183.80	180.50	177.15	173.85
6,280	6,320	208.75	205.40	202.10	198.75	195.40	192.10	188.75	185.40	182.10	178.75	175.40

Use Method II, "Exact Calculation Method," on page T-40 of this booklet.

City of NEW YORK - RESIDENT TAX  
MARRIED - MONTHLY

Payroll Period

Table IV

**City of NEW YORK - RESIDENT TAX  
SINGLE - DAILY**  
Payroll Period

Method I

Table V

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	\$5	\$0.00										
5	10	0.00										
10	15	0.00										
15	19	0.00										
19	23	0.05										
23	24	0.10										
24	25	0.10	\$0.05									
25	26	0.10	0.05									
26	27	0.15	0.05									
27	28	0.15	0.10									
28	29	0.20	0.10	\$0.05								
29	30	0.20	0.10	0.05								
30	31	0.20	0.15	0.05								
31	32	0.25	0.15	0.10								
32	33	0.25	0.20	0.10	\$0.05							
33	34	0.25	0.20	0.10	0.05							
34	35	0.30	0.20	0.15	0.05							
35	36	0.30	0.25	0.15	0.10							
36	37	0.35	0.25	0.20	0.10	\$0.05						
37	38	0.35	0.25	0.20	0.15	0.05						
38	39	0.35	0.30	0.20	0.15	0.05						
39	40	0.40	0.30	0.25	0.15	0.10						
40	41	0.40	0.35	0.25	0.20	0.10	\$0.05					
41	42	0.40	0.35	0.30	0.20	0.15	0.05					
42	43	0.45	0.35	0.30	0.20	0.15	0.10					
43	44	0.45	0.40	0.30	0.25	0.15	0.10					
44	45	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05				
45	46	0.50	0.45	0.35	0.30	0.20	0.15	0.05				
46	47	0.50	0.45	0.35	0.30	0.25	0.15	0.10				
47	48	0.55	0.45	0.40	0.30	0.25	0.15	0.10	\$0.05			
48	49	0.55	0.50	0.40	0.35	0.25	0.20	0.10	0.05			
49	50	0.60	0.50	0.45	0.35	0.30	0.20	0.15	0.05			
50	52	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10			
52	54	0.65	0.55	0.50	0.40	0.35	0.30	0.20	0.15	\$0.05		
54	56	0.75	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10		
56	58	0.80	0.65	0.55	0.50	0.45	0.35	0.30	0.20	0.15	\$0.05	
58	60	0.85	0.75	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10	
60	62	0.90	0.80	0.70	0.55	0.50	0.45	0.35	0.30	0.20	0.15	\$0.05
62	64	1.00	0.85	0.75	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10

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												
\$64	\$66	\$1.05	\$0.90	\$0.80	\$0.70	\$0.60	\$0.50	\$0.45	\$0.35	\$0.30	\$0.20	\$0.15
66	68	1.10	1.00	0.85	0.75	0.65	0.55	0.45	0.40	0.30	0.25	0.20
68	70	1.15	1.05	0.90	0.80	0.70	0.60	0.50	0.45	0.35	0.30	0.20
70	72	1.25	1.10	1.00	0.85	0.75	0.65	0.55	0.45	0.40	0.35	0.25
72	74	1.30	1.15	1.05	0.95	0.80	0.70	0.60	0.50	0.45	0.35	0.30
74	76	1.35	1.25	1.10	1.00	0.85	0.75	0.65	0.55	0.50	0.40	0.35
76	78	1.40	1.30	1.15	1.05	0.95	0.80	0.70	0.60	0.50	0.45	0.35
78	80	1.50	1.35	1.25	1.10	1.00	0.90	0.75	0.65	0.55	0.50	0.40
80	82	1.55	1.40	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50	0.45
82	84	1.65	1.50	1.35	1.25	1.10	1.00	0.90	0.75	0.65	0.55	0.50
84	86	1.70	1.55	1.40	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50
86	88	1.80	1.65	1.50	1.35	1.25	1.15	1.00	0.90	0.75	0.65	0.55
88	90	1.85	1.70	1.55	1.45	1.30	1.20	1.05	0.95	0.85	0.70	0.60
90	92	1.95	1.80	1.65	1.50	1.35	1.25	1.15	1.00	0.90	0.75	0.65
92	94	2.00	1.85	1.70	1.60	1.45	1.30	1.20	1.05	0.95	0.85	0.70
94	96	2.10	1.95	1.80	1.65	1.50	1.35	1.25	1.15	1.00	0.90	0.80
96	98	2.15	2.00	1.85	1.70	1.60	1.45	1.30	1.20	1.10	0.95	0.85
98	100	2.20	2.10	1.95	1.80	1.65	1.50	1.40	1.25	1.15	1.00	0.90
100	102	2.30	2.15	2.00	1.85	1.75	1.60	1.45	1.30	1.20	1.10	0.95
102	104	2.35	2.25	2.10	1.95	1.80	1.65	1.50	1.40	1.25	1.15	1.00
104	106	2.45	2.30	2.15	2.00	1.90	1.75	1.60	1.45	1.35	1.20	1.10
106	108	2.50	2.40	2.25	2.10	1.95	1.80	1.65	1.50	1.40	1.25	1.15
108	110	2.60	2.45	2.30	2.15	2.05	1.90	1.75	1.60	1.45	1.35	1.20
110	112	2.65	2.55	2.40	2.25	2.10	1.95	1.80	1.65	1.55	1.40	1.25
112	114	2.75	2.60	2.45	2.30	2.15	2.05	1.90	1.75	1.60	1.45	1.35
114	116	2.80	2.65	2.55	2.40	2.25	2.10	1.95	1.80	1.70	1.55	1.40
116	118	2.90	2.75	2.60	2.45	2.30	2.20	2.05	1.90	1.75	1.60	1.45
118	120	2.95	2.80	2.70	2.55	2.40	2.25	2.10	1.95	1.85	1.70	1.55
120	122	3.05	2.90	2.75	2.60	2.45	2.35	2.20	2.05	1.90	1.75	1.60
122	124	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.10	1.95	1.85	1.70
124	126	3.20	3.05	2.90	2.75	2.60	2.50	2.35	2.20	2.05	1.90	1.75
126	128	3.30	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.10	2.00	1.85
128	130	3.35	3.20	3.05	2.90	2.75	2.60	2.50	2.35	2.20	2.05	1.90
130	132	3.45	3.30	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.15	2.00
132	134	3.50	3.35	3.20	3.05	2.90	2.75	2.65	2.50	2.35	2.20	2.05
134	136	3.60	3.45	3.30	3.15	3.00	2.85	2.70	2.55	2.40	2.30	2.15
136	138	3.65	3.50	3.35	3.20	3.05	2.90	2.80	2.65	2.50	2.35	2.20
138	140	3.75	3.60	3.45	3.30	3.15	3.00	2.85	2.70	2.55	2.40	2.30
140	142	3.85	3.70	3.55	3.40	3.25	3.10	2.95	2.80	2.65	2.50	2.35

(Continued on next page)

(Continued from preceding page)

WAGES		EXEMPTIONS CLAIMED										10 or more
		TAX TO BE WITHHELD										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	
\$142	\$144	\$3.90	\$3.75	\$3.60	\$3.45	\$3.30	\$3.15	\$3.00	\$2.85	\$2.70	\$2.55	\$2.45
144	146	4.00	3.85	3.70	3.55	3.40	3.25	3.10	2.95	2.80	2.65	2.50
146	148	4.05	3.90	3.75	3.60	3.45	3.30	3.15	3.00	2.85	2.70	2.60
148	150	4.15	4.00	3.85	3.70	3.55	3.40	3.25	3.10	2.95	2.80	2.65
150	152	4.20	4.05	3.90	3.75	3.60	3.45	3.30	3.15	3.00	2.85	2.75
152	154	4.30	4.15	4.00	3.85	3.70	3.55	3.40	3.25	3.10	2.95	2.80
154	156	4.40	4.25	4.10	3.95	3.80	3.65	3.50	3.35	3.20	3.05	2.90
156	158	4.45	4.30	4.15	4.00	3.85	3.70	3.55	3.40	3.25	3.10	2.95
158	160	4.55	4.40	4.25	4.10	3.95	3.80	3.65	3.50	3.35	3.20	3.05
160	162	4.60	4.45	4.30	4.15	4.00	3.85	3.70	3.55	3.40	3.25	3.10
162	164	4.70	4.55	4.40	4.25	4.10	3.95	3.80	3.65	3.50	3.35	3.20
164	166	4.75	4.60	4.45	4.30	4.15	4.00	3.85	3.70	3.55	3.40	3.25
166	168	4.85	4.70	4.55	4.40	4.25	4.10	3.95	3.80	3.65	3.50	3.35
168	170	4.90	4.75	4.60	4.45	4.30	4.15	4.00	3.85	3.70	3.55	3.40
170	172	5.00	4.85	4.70	4.55	4.40	4.25	4.10	3.95	3.80	3.65	3.50
172	174	5.10	4.95	4.80	4.65	4.50	4.35	4.20	4.05	3.90	3.75	3.60
174	176	5.15	5.00	4.85	4.70	4.55	4.40	4.25	4.10	3.95	3.80	3.65
176	178	5.25	5.10	4.95	4.80	4.65	4.50	4.35	4.20	4.05	3.90	3.75
178	180	5.30	5.15	5.00	4.85	4.70	4.55	4.40	4.25	4.10	3.95	3.80
180	182	5.40	5.25	5.10	4.95	4.80	4.65	4.50	4.35	4.20	4.05	3.90
182	184	5.45	5.30	5.15	5.00	4.85	4.70	4.55	4.40	4.25	4.10	3.95
184	186	5.55	5.40	5.25	5.10	4.95	4.80	4.65	4.50	4.35	4.20	4.05
186	188	5.60	5.45	5.30	5.15	5.00	4.85	4.70	4.55	4.40	4.25	4.10
188	190	5.70	5.55	5.40	5.25	5.10	4.95	4.80	4.65	4.50	4.35	4.20
190	192	5.80	5.65	5.50	5.35	5.20	5.05	4.90	4.75	4.60	4.45	4.30
192	194	5.85	5.70	5.55	5.40	5.25	5.10	4.95	4.80	4.65	4.50	4.35
194	196	5.95	5.80	5.65	5.50	5.35	5.20	5.05	4.90	4.75	4.60	4.45
196	198	6.00	5.85	5.70	5.55	5.40	5.25	5.10	4.95	4.80	4.65	4.50
198	200	6.10	5.95	5.80	5.65	5.50	5.35	5.20	5.05	4.90	4.75	4.60
200	202	6.15	6.00	5.85	5.70	5.55	5.40	5.25	5.10	4.95	4.80	4.65
202	204	6.25	6.10	5.95	5.80	5.65	5.50	5.35	5.20	5.05	4.90	4.75
204	206	6.35	6.20	6.05	5.90	5.75	5.60	5.45	5.30	5.15	5.00	4.85
206	208	6.40	6.25	6.10	5.95	5.80	5.65	5.50	5.35	5.20	5.05	4.90
208	210	6.50	6.35	6.20	6.05	5.90	5.75	5.60	5.45	5.30	5.15	5.00
210	212	6.55	6.40	6.25	6.10	5.95	5.80	5.65	5.50	5.35	5.20	5.05
212	214	6.65	6.50	6.35	6.20	6.05	5.90	5.75	5.60	5.45	5.30	5.15
214	216	6.70	6.55	6.40	6.25	6.10	5.95	5.80	5.65	5.50	5.35	5.20
216	218	6.80	6.65	6.50	6.35	6.20	6.05	5.90	5.75	5.60	5.45	5.30
218	220	6.85	6.70	6.55	6.40	6.25	6.10	5.95	5.80	5.65	5.50	5.35

Method I

WAGES		EXEMPTIONS CLAIMED										10 or more
		TAX TO BE WITHHELD										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	
\$220	\$222	\$6.95	\$6.80	\$6.65	\$6.50	\$6.35	\$6.20	\$6.05	\$5.90	\$5.75	\$5.60	\$5.45
222	224	7.05	6.90	6.75	6.60	6.45	6.30	6.15	6.00	5.85	5.70	5.55
224	226	7.10	6.95	6.80	6.65	6.50	6.35	6.20	6.05	5.90	5.75	5.60
226	228	7.20	7.05	6.90	6.75	6.60	6.45	6.30	6.15	6.00	5.85	5.70
228	230	7.25	7.10	6.95	6.80	6.65	6.50	6.35	6.20	6.05	5.90	5.75
230	232	7.35	7.20	7.05	6.90	6.75	6.60	6.45	6.30	6.15	6.00	5.85
232	234	7.40	7.25	7.10	6.95	6.80	6.65	6.50	6.35	6.20	6.05	5.90
234	236	7.50	7.35	7.20	7.05	6.90	6.75	6.60	6.45	6.30	6.15	6.00
236	238	7.55	7.40	7.25	7.10	6.95	6.80	6.65	6.50	6.35	6.20	6.05
238	240	7.65	7.50	7.35	7.20	7.05	6.90	6.75	6.60	6.45	6.30	6.15
240	242	7.75	7.60	7.45	7.30	7.15	7.00	6.85	6.70	6.55	6.40	6.25
242	244	7.80	7.65	7.50	7.35	7.20	7.05	6.90	6.75	6.60	6.45	6.30
244	246	7.90	7.75	7.60	7.45	7.30	7.15	7.00	6.85	6.70	6.55	6.40
246	248	7.95	7.80	7.65	7.50	7.35	7.20	7.05	6.90	6.75	6.60	6.45
248	250	8.05	7.90	7.75	7.60	7.45	7.30	7.15	7.00	6.85	6.70	6.55
250	252	8.10	7.95	7.80	7.65	7.50	7.35	7.20	7.05	6.90	6.75	6.60
252	254	8.20	8.05	7.90	7.75	7.60	7.45	7.30	7.15	7.00	6.85	6.70
254	256	8.30	8.15	8.00	7.85	7.70	7.55	7.40	7.25	7.10	6.95	6.80
256	258	8.35	8.20	8.05	7.90	7.75	7.60	7.45	7.30	7.15	7.00	6.85
258	260	8.45	8.30	8.15	8.00	7.85	7.70	7.55	7.40	7.25	7.10	6.95
260	262	8.50	8.35	8.20	8.05	7.90	7.75	7.60	7.45	7.30	7.15	7.00
262	264	8.60	8.45	8.30	8.15	8.00	7.85	7.70	7.55	7.40	7.25	7.10
264	266	8.70	8.55	8.35	8.20	8.05	7.90	7.75	7.60	7.45	7.30	7.15
266	268	8.75	8.60	8.45	8.30	8.15	8.00	7.85	7.70	7.55	7.40	7.25
268	270	8.85	8.70	8.55	8.40	8.25	8.05	7.90	7.75	7.60	7.45	7.30
270	272	8.90	8.75	8.60	8.45	8.30	8.15	8.00	7.85	7.70	7.55	7.40
272	274	9.00	8.85	8.70	8.55	8.40	8.25	8.10	7.95	7.80	7.65	7.50
274	276	9.10	8.95	8.75	8.60	8.45	8.30	8.15	8.00	7.85	7.70	7.55
276	278	9.15	9.00	8.85	8.70	8.55	8.40	8.25	8.10	7.95	7.80	7.65
278	280	9.25	9.10	8.95	8.80	8.65	8.45	8.30	8.15	8.00	7.85	7.70
280	282	9.30	9.15	9.00	8.85	8.70	8.55	8.40	8.25	8.10	7.95	7.80
282	284	9.40	9.25	9.10	8.95	8.80	8.65	8.50	8.35	8.20	8.05	7.90
284	286	9.50	9.35	9.15	9.00	8.85	8.70	8.55	8.40	8.25	8.10	7.95
286	288	9.55	9.40	9.25	9.10	8.95	8.80	8.65	8.50	8.35	8.20	8.05
288	290	9.65	9.50	9.35	9.20	9.05	8.90	8.75	8.60	8.45	8.30	8.15
290	292	9.70	9.55	9.40	9.25	9.10	8.95	8.80	8.65	8.50	8.35	8.20
\$292 & OVER		Use Method II, "Exact Calculation Method," on page T-39 of this booklet.										

Table V

T-35  
(1/05)

City of NEW YORK - RESIDENT TAX  
SINGLE - DAILY

Payroll Period

City of NEW YORK - RESIDENT TAX  
DAILY  
MARRIED -

Payroll Period

Method I

Table V

WAGES		EXEMPTIONS CLAIMED										EXEMPTIONS CLAIMED													
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more	At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more
		TAX TO BE WITHHELD												TAX TO BE WITHHELD											
\$0	\$10	\$0.00											\$0.64	\$1.00	\$0.85	\$0.75	\$0.65	\$0.55	\$0.45	\$0.40	\$0.30	\$0.25	\$0.20	\$0.10	
10	20	0.00											66	1.05	0.90	0.80	0.70	0.60	0.50	0.45	0.35	0.30	0.20	0.15	
20	21	0.00											68	1.10	1.00	0.85	0.75	0.65	0.55	0.45	0.40	0.30	0.25	0.20	
21	22	0.00											70	1.15	1.05	0.95	0.80	0.70	0.60	0.50	0.45	0.35	0.30	0.20	
22	23	0.05											72	1.25	1.10	1.00	0.85	0.75	0.65	0.55	0.45	0.40	0.35	0.25	
23	24	0.05											74	1.30	1.15	1.05	0.95	0.80	0.70	0.60	0.50	0.45	0.35	0.30	
24	25	0.05											76	1.35	1.25	1.10	1.00	0.85	0.75	0.65	0.55	0.50	0.40	0.35	
25	26	0.10											78	1.40	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50	0.45	0.35	
26	27	0.10	\$0.05										80	1.50	1.35	1.25	1.10	1.00	0.90	0.75	0.65	0.55	0.50	0.40	
27	28	0.10	0.05										82	1.55	1.40	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50	0.45	
28	29	0.15	0.05										84	1.65	1.50	1.35	1.25	1.10	1.00	0.90	0.80	0.75	0.65	0.50	
29	30	0.15	0.10										86	1.70	1.55	1.40	1.30	1.20	1.05	0.95	0.85	0.70	0.60	0.50	
30	31	0.20	0.10	\$0.05									88	1.80	1.65	1.50	1.35	1.25	1.15	1.00	0.90	0.80	0.75	0.65	
31	32	0.20	0.10	0.05									90	1.85	1.70	1.55	1.45	1.30	1.20	1.05	0.95	0.85	0.70	0.60	
32	33	0.20	0.15	0.05									92	1.95	1.80	1.65	1.50	1.35	1.25	1.15	1.00	0.90	0.75	0.65	
33	34	0.25	0.15	0.10									94	2.00	1.85	1.70	1.60	1.45	1.30	1.20	1.10	0.95	0.85	0.70	
34	35	0.25	0.20	0.10	\$0.05								96	2.10	1.95	1.80	1.65	1.50	1.40	1.25	1.15	1.00	0.90	0.80	
35	36	0.25	0.20	0.15	0.05								98	2.15	2.00	1.85	1.75	1.60	1.45	1.30	1.20	1.10	0.95	0.85	
36	37	0.30	0.20	0.15	0.05								100	2.25	2.10	1.95	1.80	1.65	1.50	1.40	1.25	1.15	1.00	0.90	
37	38	0.30	0.25	0.15	0.10								102	2.30	2.15	2.00	1.85	1.75	1.60	1.45	1.30	1.20	1.10	0.95	
38	39	0.35	0.25	0.20	0.10	\$0.05							104	2.40	2.25	2.10	1.95	1.80	1.65	1.50	1.40	1.25	1.15	1.05	
39	40	0.35	0.30	0.20	0.15	0.05							106	2.45	2.30	2.15	2.00	1.90	1.75	1.60	1.45	1.35	1.20	1.10	
40	41	0.35	0.30	0.20	0.15	0.10							108	2.50	2.40	2.25	2.10	1.95	1.80	1.65	1.55	1.40	1.25	1.15	
41	42	0.40	0.30	0.25	0.15	0.10							110	2.60	2.45	2.30	2.15	2.05	1.90	1.75	1.60	1.45	1.35	1.20	
42	43	0.40	0.35	0.25	0.20	0.10	\$0.05						112	2.65	2.55	2.40	2.25	2.10	1.95	1.80	1.70	1.55	1.40	1.30	
43	44	0.40	0.35	0.30	0.20	0.15	0.05						114	2.75	2.60	2.45	2.30	2.20	2.05	1.90	1.75	1.60	1.45	1.35	
44	45	0.45	0.35	0.30	0.20	0.15	0.10						116	2.80	2.70	2.55	2.40	2.25	2.10	1.95	1.80	1.70	1.55	1.40	
45	46	0.45	0.40	0.30	0.25	0.15	0.10						118	2.90	2.75	2.60	2.45	2.30	2.20	2.05	1.90	1.75	1.60	1.45	
46	47	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05					120	2.95	2.85	2.70	2.55	2.40	2.25	2.10	1.95	1.85	1.70	1.55	
47	48	0.50	0.45	0.35	0.30	0.20	0.15	0.05					122	3.05	2.90	2.75	2.60	2.45	2.35	2.20	2.05	1.90	1.75	1.60	
48	49	0.50	0.45	0.35	0.30	0.25	0.15	0.10					124	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.10	2.00	1.85	1.70	
49	50	0.55	0.45	0.40	0.30	0.25	0.15	0.10	\$0.05				126	3.20	3.05	2.90	2.75	2.60	2.50	2.35	2.20	2.05	1.90	1.75	
50	52	0.55	0.50	0.40	0.35	0.25	0.20	0.15	0.05				128	3.30	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.10	2.00	1.85	
52	54	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10				130	3.35	3.20	3.05	2.90	2.75	2.65	2.50	2.35	2.20	2.05	1.90	
54	56	0.65	0.55	0.50	0.40	0.35	0.30	0.20	0.15	\$0.05			132	3.45	3.30	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.15	2.00	
56	58	0.75	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10			134	3.50	3.35	3.20	3.05	2.90	2.75	2.65	2.50	2.35	2.20	2.05	
58	60	0.80	0.65	0.55	0.50	0.45	0.35	0.30	0.20	0.15	\$0.05		136	3.60	3.45	3.30	3.15	3.00	2.85	2.70	2.55	2.40	2.30	2.15	
60	62	0.85	0.75	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10	\$0.05	138	3.70	3.55	3.40	3.25	3.10	2.95	2.80	2.65	2.50	2.35	2.20	
62	64	0.90	0.80	0.70	0.60	0.50	0.45	0.35	0.30	0.20	0.15	0.05	140	3.75	3.60	3.45	3.30	3.15	3.00	2.85	2.70	2.55	2.45	2.30	

(Continued on next page)



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

Applicable to Method II, Exact Calculation Method for city of New York; see pages T-39 and T-40

Applicable to Dollar to Dollar Withholding Tables for city of New York; see pages T-41 - T-44

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	1,083.10	1,166.40	1,249.70
	Married	458.30	541.60	624.90	708.20	791.50	874.80	958.10	1,041.40	1,124.70	1,208.00	1,291.30
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 \$3,100\* 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	\$8.10
Weekly	40.40
Biweekly	80.75
Semimonthly	87.50
Monthly	175.00
Quarterly	525.00
Semiannual	1,050.00
Annual	2,100.00

\* The adjustments in Table D are based on the 2003 federal exemption amount of \$3,100. 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.

L i n e	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	0.0190	\$0
2	154	167	154	0.0265	2.92
3	167	288	167	0.0310	3.29
4	288	481	288	0.0370	7.04
5	481	1,154	481	0.0390	14.15
6	1,154	1,923	1,154	0.0400	40.40
7	1,923	2,885	1,923	0.0440	71.17
8	2,885	3,846	2,885	0.0544	113.48
9	3,846	9,615	3,846	0.0440	165.79
10	9,615	.....	9,615	0.0480	419.63

L i n e	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	0.0190	\$0
2	667	725	667	0.0265	12.67
3	725	1,250	725	0.0310	14.25
4	1,250	2,083	1,250	0.0370	30.50
5	2,083	5,000	2,083	0.0390	61.33
6	5,000	8,333	5,000	0.0400	175.08
7	8,333	12,500	8,333	0.0440	308.42
8	12,500	16,667	12,500	0.0544	491.75
9	16,667	41,667	16,667	0.0440	718.42
10	41,667	.....	41,667	0.0480	1,818.42

L i n e	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	0.0190	\$0
2	308	334	308	0.0265	5.85
3	334	577	334	0.0310	6.58
4	577	962	577	0.0370	14.08
5	962	2,308	962	0.0390	28.31
6	2,308	3,846	2,308	0.0400	80.81
7	3,846	5,769	3,846	0.0440	142.35
8	5,769	7,692	5,769	0.0544	226.96
9	7,692	19,231	7,692	0.0440	331.58
10	19,231	.....	19,231	0.0480	839.27

L i n e	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	0.0190	\$0
2	31.00	33.50	31.00	0.0265	0.58
3	33.50	57.50	33.50	0.0310	0.66
4	57.50	96.00	57.50	0.0370	1.41
5	96.00	231.00	96.00	0.0390	2.83
6	231.00	385.00	231.00	0.0400	8.08
7	385.00	577.00	385.00	0.0440	14.23
8	577.00	769.00	577.00	0.0544	22.70
9	769.00	1,923.00	769.00	0.0440	33.16
10	1,923.00	.....	1,923.00	0.0480	83.93

L i n e	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	0.0190	\$0
2	333	362	333	0.0265	6.33
3	362	625	362	0.0310	7.13
4	625	1,042	625	0.0370	15.25
5	1,042	2,500	1,042	0.0390	30.67
6	2,500	4,167	2,500	0.0400	87.54
7	4,167	6,250	4,167	0.0440	154.21
8	6,250	8,333	6,250	0.0544	245.88
9	8,333	20,833	8,333	0.0440	359.21
10	20,833	.....	20,833	0.0480	909.21

L i n e	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	0.0190	\$0
2	8,000	8,700	8,000	0.0265	152.00
3	8,700	15,000	8,700	0.0310	171.00
4	15,000	25,000	15,000	0.0370	366.00
5	25,000	60,000	25,000	0.0390	736.00
6	60,000	100,000	60,000	0.0400	2,101.00
7	100,000	150,000	100,000	0.0440	3,701.00
8	150,000	200,000	150,000	0.0544	5,901.00
9	200,000	500,000	200,000	0.0440	8,621.00
10	500,000	.....	500,000	0.0480	21,821.00

**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-38, 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-38 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 T-41 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-40A for withholding calculation examples using Method II.

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 Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$154	\$0	0.0190	\$0
2	154	167	154	0.0265	2.92
3	167	288	167	0.0310	3.29
4	288	481	288	0.0370	7.04
5	481	1,154	481	0.0390	14.15
6	1,154	1,923	1,154	0.0400	40.40
7	1,923	2,885	1,923	0.0400	71.17
8	2,885	3,846	2,885	0.0603	109.63
9	3,846	9,615	3,846	0.0440	167.62
10	9,615	.....	9,615	0.0480	421.46

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 Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$667	\$0	0.0190	\$0
2	667	725	667	0.0265	12.67
3	725	1,250	725	0.0310	14.25
4	1,250	2,083	1,250	0.0370	30.50
5	2,083	5,000	2,083	0.0390	61.33
6	5,000	8,333	5,000	0.0400	175.08
7	8,333	12,500	8,333	0.0400	308.42
8	12,500	16,667	12,500	0.0603	475.08
9	16,667	41,667	16,667	0.0440	726.33
10	41,667	.....	41,667	0.0480	1,826.33

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 Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$308	\$0	0.0190	\$0
2	308	334	308	0.0265	5.85
3	334	577	334	0.0310	6.58
4	577	962	577	0.0370	14.08
5	962	2,308	962	0.0390	28.31
6	2,308	3,846	2,308	0.0400	80.81
7	3,846	5,769	3,846	0.0400	142.35
8	5,769	7,692	5,769	0.0603	219.27
9	7,692	19,231	7,692	0.0440	335.23
10	19,231	.....	19,231	0.0480	842.92

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 Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0.00	\$31.00	\$0.00	0.0190	\$0
2	31.00	33.50	31.00	0.0265	0.58
3	33.50	57.50	33.50	0.0310	0.66
4	57.50	96.00	57.50	0.0370	1.41
5	96.00	231.00	96.00	0.0390	2.83
6	231.00	385.00	231.00	0.0400	8.08
7	385.00	577.00	385.00	0.0400	14.23
8	577.00	769.00	577.00	0.0603	21.93
9	769.00	1,923.00	769.00	0.0440	33.52
10	1,923.00	.....	1,923.00	0.0480	84.29

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 Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$333	\$0	0.0190	\$0
2	333	362	333	0.0265	6.33
3	362	625	362	0.0310	7.13
4	625	1,042	625	0.0370	15.25
5	1,042	2,500	1,042	0.0390	30.67
6	2,500	4,167	2,500	0.0400	87.54
7	4,167	6,250	4,167	0.0400	154.21
8	6,250	8,333	6,250	0.0603	237.54
9	8,333	20,833	8,333	0.0440	363.17
10	20,833	.....	20,833	0.0480	913.17

Annual Tax Rate Schedule					
Line	If annual wages (after subtracting deductions and exemptions) are:		Subtract amount from taxable portion of annualized pay Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. The resulting sum is the annualized tax. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$8,000	\$0	0.0190	\$0
2	8,000	8,700	8,000	0.0265	152.00
3	8,700	15,000	8,700	0.0310	171.00
4	15,000	25,000	15,000	0.0370	366.00
5	25,000	60,000	25,000	0.0390	736.00
6	60,000	100,000	60,000	0.0400	2,101.00
7	100,000	150,000	100,000	0.0400	3,701.00
8	150,000	200,000	150,000	0.0603	5,701.00
9	200,000	500,000	200,000	0.0440	8,716.00
10	500,000	.....	500,000	0.0480	21,916.00

**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-38, 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-38 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 T-41 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-40A for withholding calculation examples using Method II.

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

**T-40-A (1/05)**

<b>Single</b>	
<p><b>Example 1:</b> Weekly payroll, \$400 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> <li>1. Amount from Table A on page T-38 is \$153.90 for single, weekly payroll, 3 exemptions. \$400 wages - \$153.90 = \$246.10 net wages.</li> <li>2. Use Table II - A on page T-39 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).</li> <li>3. \$246.10 - \$167(from Column 3, line 3) = \$79.10.</li> <li>4. \$79.10 x .0310 (from Column 4, line 3) = \$2.45.</li> <li>5. \$2.45 + \$3.29 (from Column 5, line 3) = \$5.74. Withhold this amount.</li> </ol>	<p><b>Example 3:</b> Monthly payroll, \$50,000 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> <li>1. Amount from Table A on page T-38 is \$666.60 for single, monthly payroll, 3 exemptions. \$50,000 wages - \$666.60 = \$49,333.40 net wages.</li> <li>2. Use Table II - D on page T-39 for single, monthly payroll. Look up \$49,333.40 and use line 10 on which \$49,333.40 is greater than Column 1 (\$41,667).</li> <li>3. \$49,333.40 - \$41,667 (from Column 3, line 10) = \$7,666.40.</li> <li>4. \$7,666.40 x .0480 (from Column 4, line 10) = \$367.99.</li> <li>5. \$367.99 + \$1,818.42 (from Column 5, line 10) = \$2,186.41. Withhold this amount.</li> </ol>
<p><b>Example 2:</b> Semimonthly payroll, \$5,000 gross wages, single, 1 exemption</p> <ol style="list-style-type: none"> <li>1. Amount from Table A on page T-38 is \$250 for single, semimonthly payroll, 1 exemption. \$5,000 wages - \$250 = \$4,750 net wages.</li> <li>2. Use Table II - C on page T-39 for single, semimonthly payroll. Look up \$4,750 and use line 7 on which \$4,750 is greater than Column 1 (\$4,167) but less than Column 2 (\$6,250).</li> <li>3. \$4,750 - \$4,167 (from Column 3, line 7) = \$583.</li> <li>4. \$583 x .0440 (from Column 4, line 7) = \$25.65.</li> <li>5. \$25.65 + \$154.21 (from Column 5, line 7) = \$179.86. Withhold this amount.</li> </ol>	<p><b>Example 4:</b> Daily payroll, \$750 gross wages, single, 2 exemptions</p> <ol style="list-style-type: none"> <li>1. Amount from Table A on page T-38 is \$26.95 for single, daily payroll, 2 exemptions. \$750 wages - \$26.95 = \$723.05 net wages.</li> <li>2. Use Table II - E on page T-39 for single, daily payroll. Look up \$723.05 and use line 8 on which \$723.05 is greater than Column 1 (\$577.00) but less than Column 2 (\$769.00).</li> <li>3. \$723.05 - \$577.00 (from Column 3, line 8) = \$146.05.</li> <li>4. \$146.05 x .0544 (from Column 4, line 8) = \$7.95.</li> <li>5. \$7.95 + \$22.70 (from Column 5, line 8) = \$30.65. Withhold this amount.</li> </ol>
<b>Married</b>	
<p><b>Example 1:</b> Weekly payroll, \$400 gross wages, married, 4 exemptions</p> <ol style="list-style-type: none"> <li>1. Amount from Table A on page T-38 is \$182.75 for married, weekly payroll, 4 exemptions. \$400 wages - \$182.75 = \$217.25 net wages.</li> <li>2. Use Table II - A on page T-40 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).</li> <li>3. \$217.25 - \$167 (from Column 3, line 3) = \$50.25.</li> <li>4. \$50.25 x .0310 (from Column 4, line 3) = \$1.56.</li> <li>5. \$1.56 + \$3.29 (from Column 5, line 3) = \$4.85. Withhold this amount.</li> </ol>	<p><b>Example 3:</b> Monthly payroll, \$50,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> <li>1. Amount from Table A on page T-38 is \$708.20 for married, monthly payroll, 3 exemptions. \$50,000 wages - \$708.20 = \$49,291.80 net wages.</li> <li>2. Use Table II - D on page T-40 for married, monthly payroll. Look up \$49,291.80 and use line 10 on which \$49,291.80 is greater than Column 1 (\$41,667).</li> <li>3. \$49,291.80 - \$41,667 (from Column 3, line 10) = \$7,624.80.</li> <li>4. \$7,624.80 x .0480 (from Column 4, line 10) = \$365.99.</li> <li>5. \$365.99 + \$1,826.33 (from Column 5, line 10) = \$2,192.32. Withhold this amount.</li> </ol>
<p><b>Example 2:</b> Semimonthly payroll, \$5,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> <li>1. Amount from Table A on page T-38 is \$354.10 for married, semimonthly payroll, 3 exemptions. \$5,000 wages - \$354.10 = \$4,645.90 net wages.</li> <li>2. Use Table II - C on page T-40 for married, semimonthly payroll. Look up \$4,645.90 and use line 7 on which \$4,645.90 is greater than Column 1 (\$4,167) but less than Column 2 (\$6,250).</li> <li>3. \$4,645.90 - \$4,167 (from Column 3, line 7) = \$478.90.</li> <li>4. \$478.90 x .0400 (from Column 4, line 7) = \$19.16.</li> <li>5. \$19.16 + \$154.21 (from Column 5, line 7) = \$173.37. Withhold this amount.</li> </ol>	<p><b>Example 4:</b> Daily payroll, \$750 gross wages, married, 2 exemptions</p> <ol style="list-style-type: none"> <li>1. Amount from Table A on page T-38 is \$28.85 for married, daily payroll, 2 exemptions. \$750 wages - \$28.85 = \$721.15 net wages.</li> <li>2. Use Table II - E on page T-40 for married, daily payroll. Look up \$721.15 and use line 8 on which \$721.15 is greater than Column 1 (\$577.00) but less than Column 2 (\$769.00).</li> <li>3. \$721.15 - \$577.00 (from Column 3, line 8) = \$144.15.</li> <li>4. \$144.15 x .0603 (from Column 4, line 8) = \$8.69.</li> <li>5. \$8.69 + \$21.93 (from Column 5, line 8) = \$30.62. Withhold this amount.</li> </ol>

# City of New York - 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 T-39 and T-40, for net taxable weekly wages paid up to \$1,200.

Before using this table, use page T-38 to find amounts to be subtracted from gross weekly wages. For wages over \$1,200, use the exact calculation charts on pages T-39 and T-40.

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	\$0.02	51	\$0.97	101	\$1.92	151	\$2.87	201	\$4.33	251	\$5.88
2	0.04	52	0.99	102	1.94	152	2.89	202	4.36	252	5.91
3	0.06	53	1.01	103	1.96	153	2.91	203	4.39	253	5.94
4	0.08	54	1.03	104	1.98	154	2.93	204	4.43	254	5.98
5	0.10	55	1.05	105	2.00	155	2.95	205	4.46	255	6.01
6	0.11	56	1.06	106	2.01	156	2.98	206	4.49	256	6.04
7	0.13	57	1.08	107	2.03	157	3.01	207	4.52	257	6.07
8	0.15	58	1.10	108	2.05	158	3.03	208	4.55	258	6.10
9	0.17	59	1.12	109	2.07	159	3.06	209	4.58	259	6.13
10	0.19	60	1.14	110	2.09	160	3.09	210	4.61	260	6.16
11	0.21	61	1.16	111	2.11	161	3.11	211	4.64	261	6.19
12	0.23	62	1.18	112	2.13	162	3.14	212	4.67	262	6.22
13	0.25	63	1.20	113	2.15	163	3.17	213	4.70	263	6.25
14	0.27	64	1.22	114	2.17	164	3.19	214	4.74	264	6.29
15	0.29	65	1.24	115	2.19	165	3.22	215	4.77	265	6.32
16	0.30	66	1.25	116	2.20	166	3.25	216	4.80	266	6.35
17	0.32	67	1.27	117	2.22	167	3.27	217	4.83	267	6.38
18	0.34	68	1.29	118	2.24	168	3.31	218	4.86	268	6.41
19	0.36	69	1.31	119	2.26	169	3.34	219	4.89	269	6.44
20	0.38	70	1.33	120	2.28	170	3.37	220	4.92	270	6.47
21	0.40	71	1.35	121	2.30	171	3.40	221	4.95	271	6.50
22	0.42	72	1.37	122	2.32	172	3.43	222	4.98	272	6.53
23	0.44	73	1.39	123	2.34	173	3.46	223	5.01	273	6.56
24	0.46	74	1.41	124	2.36	174	3.50	224	5.05	274	6.60
25	0.48	75	1.43	125	2.38	175	3.53	225	5.08	275	6.63
26	0.49	76	1.44	126	2.39	176	3.56	226	5.11	276	6.66
27	0.51	77	1.46	127	2.41	177	3.59	227	5.14	277	6.69
28	0.53	78	1.48	128	2.43	178	3.62	228	5.17	278	6.72
29	0.55	79	1.50	129	2.45	179	3.65	229	5.20	279	6.75
30	0.57	80	1.52	130	2.47	180	3.68	230	5.23	280	6.78
31	0.59	81	1.54	131	2.49	181	3.71	231	5.26	281	6.81
32	0.61	82	1.56	132	2.51	182	3.74	232	5.29	282	6.84
33	0.63	83	1.58	133	2.53	183	3.77	233	5.32	283	6.87
34	0.65	84	1.60	134	2.55	184	3.81	234	5.36	284	6.91
35	0.67	85	1.62	135	2.57	185	3.84	235	5.39	285	6.94
36	0.68	86	1.63	136	2.58	186	3.87	236	5.42	286	6.97
37	0.70	87	1.65	137	2.60	187	3.90	237	5.45	287	7.00
38	0.72	88	1.67	138	2.62	188	3.93	238	5.48	288	7.03
39	0.74	89	1.69	139	2.64	189	3.96	239	5.51	289	7.06
40	0.76	90	1.71	140	2.66	190	3.99	240	5.54	290	7.10
41	0.78	91	1.73	141	2.68	191	4.02	241	5.57	291	7.13
42	0.80	92	1.75	142	2.70	192	4.05	242	5.60	292	7.17
43	0.82	93	1.77	143	2.72	193	4.08	243	5.63	293	7.21
44	0.84	94	1.79	144	2.74	194	4.12	244	5.67	294	7.24
45	0.86	95	1.81	145	2.76	195	4.15	245	5.70	295	7.28
46	0.87	96	1.82	146	2.77	196	4.18	246	5.73	296	7.32
47	0.89	97	1.84	147	2.79	197	4.21	247	5.76	297	7.35
48	0.91	98	1.86	148	2.81	198	4.24	248	5.79	298	7.39
49	0.93	99	1.88	149	2.83	199	4.27	249	5.82	299	7.43
50	0.95	100	1.90	150	2.85	200	4.30	250	5.85	300	7.47

(continued on next page)

# City of New York - 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	\$7.50	351	\$9.35	401	\$11.20	451	\$13.05	501	\$14.94	551	\$16.89
302	7.54	352	9.39	402	11.24	452	13.09	502	14.98	552	16.93
303	7.58	353	9.43	403	11.28	453	13.13	503	15.02	553	16.97
304	7.61	354	9.46	404	11.31	454	13.16	504	15.06	554	17.01
305	7.65	355	9.50	405	11.35	455	13.20	505	15.10	555	17.05
306	7.69	356	9.54	406	11.39	456	13.24	506	15.14	556	17.09
307	7.72	357	9.57	407	11.42	457	13.27	507	15.18	557	17.13
308	7.76	358	9.61	408	11.46	458	13.31	508	15.22	558	17.17
309	7.80	359	9.65	409	11.50	459	13.35	509	15.25	559	17.20
310	7.84	360	9.69	410	11.54	460	13.39	510	15.29	560	17.24
311	7.87	361	9.72	411	11.57	461	13.42	511	15.33	561	17.28
312	7.91	362	9.76	412	11.61	462	13.46	512	15.37	562	17.32
313	7.95	363	9.80	413	11.65	463	13.50	513	15.41	563	17.36
314	7.98	364	9.83	414	11.68	464	13.53	514	15.45	564	17.40
315	8.02	365	9.87	415	11.72	465	13.57	515	15.49	565	17.44
316	8.06	366	9.91	416	11.76	466	13.61	516	15.53	566	17.48
317	8.09	367	9.94	417	11.79	467	13.64	517	15.57	567	17.52
318	8.13	368	9.98	418	11.83	468	13.68	518	15.61	568	17.56
319	8.17	369	10.02	419	11.87	469	13.72	519	15.64	569	17.59
320	8.21	370	10.06	420	11.91	470	13.76	520	15.68	570	17.63
321	8.24	371	10.09	421	11.94	471	13.79	521	15.72	571	17.67
322	8.28	372	10.13	422	11.98	472	13.83	522	15.76	572	17.71
323	8.32	373	10.17	423	12.02	473	13.87	523	15.80	573	17.75
324	8.35	374	10.20	424	12.05	474	13.90	524	15.84	574	17.79
325	8.39	375	10.24	425	12.09	475	13.94	525	15.88	575	17.83
326	8.43	376	10.28	426	12.13	476	13.98	526	15.92	576	17.87
327	8.46	377	10.31	427	12.16	477	14.01	527	15.96	577	17.91
328	8.50	378	10.35	428	12.20	478	14.05	528	16.00	578	17.95
329	8.54	379	10.39	429	12.24	479	14.09	529	16.03	579	17.98
330	8.58	380	10.43	430	12.28	480	14.13	530	16.07	580	18.02
331	8.61	381	10.46	431	12.31	481	14.16	531	16.11	581	18.06
332	8.65	382	10.50	432	12.35	482	14.20	532	16.15	582	18.10
333	8.69	383	10.54	433	12.39	483	14.24	533	16.19	583	18.14
334	8.72	384	10.57	434	12.42	484	14.28	534	16.23	584	18.18
335	8.76	385	10.61	435	12.46	485	14.32	535	16.27	585	18.22
336	8.80	386	10.65	436	12.50	486	14.36	536	16.31	586	18.26
337	8.83	387	10.68	437	12.53	487	14.40	537	16.35	587	18.30
338	8.87	388	10.72	438	12.57	488	14.44	538	16.39	588	18.34
339	8.91	389	10.76	439	12.61	489	14.47	539	16.42	589	18.37
340	8.95	390	10.80	440	12.65	490	14.51	540	16.46	590	18.41
341	8.98	391	10.83	441	12.68	491	14.55	541	16.50	591	18.45
342	9.02	392	10.87	442	12.72	492	14.59	542	16.54	592	18.49
343	9.06	393	10.91	443	12.76	493	14.63	543	16.58	593	18.53
344	9.09	394	10.94	444	12.79	494	14.67	544	16.62	594	18.57
345	9.13	395	10.98	445	12.83	495	14.71	545	16.66	595	18.61
346	9.17	396	11.02	446	12.87	496	14.75	546	16.70	596	18.65
347	9.20	397	11.05	447	12.90	497	14.79	547	16.74	597	18.69
348	9.24	398	11.09	448	12.94	498	14.83	548	16.78	598	18.73
349	9.28	399	11.13	449	12.98	499	14.86	549	16.81	599	18.76
350	9.32	400	11.17	450	13.02	500	14.90	550	16.85	600	18.80

(continued on next page)

# City of New York - 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	\$18.84	651	\$20.79	701	\$22.74	751	\$24.69	801	\$26.64	851	\$28.59
602	18.88	652	20.83	702	22.78	752	24.73	802	26.68	852	28.63
603	18.92	653	20.87	703	22.82	753	24.77	803	26.72	853	28.67
604	18.96	654	20.91	704	22.86	754	24.81	804	26.76	854	28.71
605	19.00	655	20.95	705	22.90	755	24.85	805	26.80	855	28.75
606	19.04	656	20.99	706	22.94	756	24.89	806	26.84	856	28.79
607	19.08	657	21.03	707	22.98	757	24.93	807	26.88	857	28.83
608	19.12	658	21.07	708	23.02	758	24.97	808	26.92	858	28.87
609	19.15	659	21.10	709	23.05	759	25.00	809	26.95	859	28.90
610	19.19	660	21.14	710	23.09	760	25.04	810	26.99	860	28.94
611	19.23	661	21.18	711	23.13	761	25.08	811	27.03	861	28.98
612	19.27	662	21.22	712	23.17	762	25.12	812	27.07	862	29.02
613	19.31	663	21.26	713	23.21	763	25.16	813	27.11	863	29.06
614	19.35	664	21.30	714	23.25	764	25.20	814	27.15	864	29.10
615	19.39	665	21.34	715	23.29	765	25.24	815	27.19	865	29.14
616	19.43	666	21.38	716	23.33	766	25.28	816	27.23	866	29.18
617	19.47	667	21.42	717	23.37	767	25.32	817	27.27	867	29.22
618	19.51	668	21.46	718	23.41	768	25.36	818	27.31	868	29.26
619	19.54	669	21.49	719	23.44	769	25.39	819	27.34	869	29.29
620	19.58	670	21.53	720	23.48	770	25.43	820	27.38	870	29.33
621	19.62	671	21.57	721	23.52	771	25.47	821	27.42	871	29.37
622	19.66	672	21.61	722	23.56	772	25.51	822	27.46	872	29.41
623	19.70	673	21.65	723	23.60	773	25.55	823	27.50	873	29.45
624	19.74	674	21.69	724	23.64	774	25.59	824	27.54	874	29.49
625	19.78	675	21.73	725	23.68	775	25.63	825	27.58	875	29.53
626	19.82	676	21.77	726	23.72	776	25.67	826	27.62	876	29.57
627	19.86	677	21.81	727	23.76	777	25.71	827	27.66	877	29.61
628	19.90	678	21.85	728	23.80	778	25.75	828	27.70	878	29.65
629	19.93	679	21.88	729	23.83	779	25.78	829	27.73	879	29.68
630	19.97	680	21.92	730	23.87	780	25.82	830	27.77	880	29.72
631	20.01	681	21.96	731	23.91	781	25.86	831	27.81	881	29.76
632	20.05	682	22.00	732	23.95	782	25.90	832	27.85	882	29.80
633	20.09	683	22.04	733	23.99	783	25.94	833	27.89	883	29.84
634	20.13	684	22.08	734	24.03	784	25.98	834	27.93	884	29.88
635	20.17	685	22.12	735	24.07	785	26.02	835	27.97	885	29.92
636	20.21	686	22.16	736	24.11	786	26.06	836	28.01	886	29.96
637	20.25	687	22.20	737	24.15	787	26.10	837	28.05	887	30.00
638	20.29	688	22.24	738	24.19	788	26.14	838	28.09	888	30.04
639	20.32	689	22.27	739	24.22	789	26.17	839	28.12	889	30.07
640	20.36	690	22.31	740	24.26	790	26.21	840	28.16	890	30.11
641	20.40	691	22.35	741	24.30	791	26.25	841	28.20	891	30.15
642	20.44	692	22.39	742	24.34	792	26.29	842	28.24	892	30.19
643	20.48	693	22.43	743	24.38	793	26.33	843	28.28	893	30.23
644	20.52	694	22.47	744	24.42	794	26.37	844	28.32	894	30.27
645	20.56	695	22.51	745	24.46	795	26.41	845	28.36	895	30.31
646	20.60	696	22.55	746	24.50	796	26.45	846	28.40	896	30.35
647	20.64	697	22.59	747	24.54	797	26.49	847	28.44	897	30.39
648	20.68	698	22.63	748	24.58	798	26.53	848	28.48	898	30.43
649	20.71	699	22.66	749	24.61	799	26.56	849	28.51	899	30.46
650	20.75	700	22.70	750	24.65	800	26.60	850	28.55	900	30.50

(continued on next page)

# City of New York - 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
901	\$30.54	951	\$32.49	1,001	\$34.44	1,051	\$36.39	1,101	\$38.34	1,151	\$40.29
902	30.58	952	32.53	1,002	34.48	1,052	36.43	1,102	38.38	1,152	40.33
903	30.62	953	32.57	1,003	34.52	1,053	36.47	1,103	38.42	1,153	40.37
904	30.66	954	32.61	1,004	34.56	1,054	36.51	1,104	38.46	1,154	40.41
905	30.70	955	32.65	1,005	34.60	1,055	36.55	1,105	38.50	1,155	40.45
906	30.74	956	32.69	1,006	34.64	1,056	36.59	1,106	38.54	1,156	40.49
907	30.78	957	32.73	1,007	34.68	1,057	36.63	1,107	38.58	1,157	40.53
908	30.82	958	32.77	1,008	34.72	1,058	36.67	1,108	38.62	1,158	40.57
909	30.85	959	32.80	1,009	34.75	1,059	36.70	1,109	38.65	1,159	40.61
910	30.89	960	32.84	1,010	34.79	1,060	36.74	1,110	38.69	1,160	40.65
911	30.93	961	32.88	1,011	34.83	1,061	36.78	1,111	38.73	1,161	40.69
912	30.97	962	32.92	1,012	34.87	1,062	36.82	1,112	38.77	1,162	40.73
913	31.01	963	32.96	1,013	34.91	1,063	36.86	1,113	38.81	1,163	40.77
914	31.05	964	33.00	1,014	34.95	1,064	36.90	1,114	38.85	1,164	40.81
915	31.09	965	33.04	1,015	34.99	1,065	36.94	1,115	38.89	1,165	40.85
916	31.13	966	33.08	1,016	35.03	1,066	36.98	1,116	38.93	1,166	40.89
917	31.17	967	33.12	1,017	35.07	1,067	37.02	1,117	38.97	1,167	40.93
918	31.21	968	33.16	1,018	35.11	1,068	37.06	1,118	39.01	1,168	40.97
919	31.24	969	33.19	1,019	35.14	1,069	37.09	1,119	39.04	1,169	41.01
920	31.28	970	33.23	1,020	35.18	1,070	37.13	1,120	39.08	1,170	41.05
921	31.32	971	33.27	1,021	35.22	1,071	37.17	1,121	39.12	1,171	41.09
922	31.36	972	33.31	1,022	35.26	1,072	37.21	1,122	39.16	1,172	41.13
923	31.40	973	33.35	1,023	35.30	1,073	37.25	1,123	39.20	1,173	41.17
924	31.44	974	33.39	1,024	35.34	1,074	37.29	1,124	39.24	1,174	41.21
925	31.48	975	33.43	1,025	35.38	1,075	37.33	1,125	39.28	1,175	41.25
926	31.52	976	33.47	1,026	35.42	1,076	37.37	1,126	39.32	1,176	41.29
927	31.56	977	33.51	1,027	35.46	1,077	37.41	1,127	39.36	1,177	41.33
928	31.60	978	33.55	1,028	35.50	1,078	37.45	1,128	39.40	1,178	41.37
929	31.63	979	33.58	1,029	35.53	1,079	37.48	1,129	39.43	1,179	41.41
930	31.67	980	33.62	1,030	35.57	1,080	37.52	1,130	39.47	1,180	41.45
931	31.71	981	33.66	1,031	35.61	1,081	37.56	1,131	39.51	1,181	41.49
932	31.75	982	33.70	1,032	35.65	1,082	37.60	1,132	39.55	1,182	41.53
933	31.79	983	33.74	1,033	35.69	1,083	37.64	1,133	39.59	1,183	41.57
934	31.83	984	33.78	1,034	35.73	1,084	37.68	1,134	39.63	1,184	41.61
935	31.87	985	33.82	1,035	35.77	1,085	37.72	1,135	39.67	1,185	41.65
936	31.91	986	33.86	1,036	35.81	1,086	37.76	1,136	39.71	1,186	41.69
937	31.95	987	33.90	1,037	35.85	1,087	37.80	1,137	39.75	1,187	41.73
938	31.99	988	33.94	1,038	35.89	1,088	37.84	1,138	39.79	1,188	41.77
939	32.02	989	33.97	1,039	35.92	1,089	37.87	1,139	39.82	1,189	41.81
940	32.06	990	34.01	1,040	35.96	1,090	37.91	1,140	39.86	1,190	41.85
941	32.10	991	34.05	1,041	36.00	1,091	37.95	1,141	39.90	1,191	41.89
942	32.14	992	34.09	1,042	36.04	1,092	37.99	1,142	39.94	1,192	41.93
943	32.18	993	34.13	1,043	36.08	1,093	38.03	1,143	39.98	1,193	41.97
944	32.22	994	34.17	1,044	36.12	1,094	38.07	1,144	40.02	1,194	42.01
945	32.26	995	34.21	1,045	36.16	1,095	38.11	1,145	40.06	1,195	42.05
946	32.30	996	34.25	1,046	36.20	1,096	38.15	1,146	40.10	1,196	42.09
947	32.34	997	34.29	1,047	36.24	1,097	38.19	1,147	40.14	1,197	42.13
948	32.38	998	34.33	1,048	36.28	1,098	38.23	1,148	40.18	1,198	42.17
949	32.41	999	34.36	1,049	36.31	1,099	38.26	1,149	40.21	1,199	42.21
950	32.45	1,000	34.40	1,050	36.35	1,100	38.30	1,150	40.25	1,200	42.25

## City of New York

### Conversion of Tables

(a) These instructions explain how to convert a table or method for the more common payroll periods in this appendix 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: City of New York - Resident Tax*

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

*(1) Factor = 3*

*(2)  $\$6,750 \div 3 = \$2,250$*

*(3) Refer to City of NY Monthly Married Table*

*Withholding tax on \$2,250 wages, 2 exemptions = \$44.75*

*(4)  $\$44.75 \times 3 = \$134.25$*

### **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.

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

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

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

Section 4. These amendments shall take effect on the day the Notice of Adoption regarding such amendments is published in the State Register but shall apply to wages and other compensation subject to withholding paid on or after January 1, 2005; provided that the repeal of Appendixes 10,10-A and 10-C and the addition of new Appendixes 10,10-A and 10-C shall not affect or impair any act done or suffered, right accruing, accrued or acquired or liability, penalty, forfeiture or punishment incurred prior to the date upon which these amendments become effective, but the same may be enjoyed, enforced, imposed or prosecuted, as fully and to the same extent as if such amendments had not been effected. All actions or proceedings, civil or criminal, commenced

and pending immediately prior to the effective date of these amendments or commenced thereafter may be prosecuted and defended to final effect in the same manner as they might if these amendments were not made.

Dated: Albany, New York  
November 29, 2004

---

Andrew S. Eristoff  
Commissioner of Taxation and Finance