

STATEMENT IN LIEU OF A JOB IMPACT STATEMENT

A Job Impact Statement is not being submitted with this rule because it is evident from the subject matter of the rule that it would have no adverse impact on jobs and employment opportunities. These amendments provide new New York State, City of Yonkers and City of New York withholding tables and other methods, applicable for compensation paid on or after January 1, 2006. The rule also reflects the decreases in the New York State and City of New York supplemental withholding tax rates applied to supplemental wage payments and the increase in such rate for the City of Yonkers.