

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 proposes to make and adopt the following amendments to the Regulations of the Department of Taxation and Finance, by amending section 171.4(b)(1) of the New York State Personal Income Tax Regulations, section 251.1(b) of the City of Yonkers Income Tax Surcharge on Residents Regulations, and section 291.1(b) of the New York City Personal Income Tax on Residents Regulations; and 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. Paragraph (1) of subdivision (b) of section 171.4 of the New York State Personal Income Tax Regulations, as published in Subchapter A of Chapter II of such Title, is amended to read as follows:

(b)“Supplemental wages.” (1) General. Where supplemental wages (such as bonuses, commissions, overtime pay, sales awards or tips) are paid at the same time as regular wages, the New York State personal income tax to be deducted and withheld should be determined as if the total of the supplemental and regular

wages were a single wage payment for the regular payroll period. Where supplemental wages are paid at a different time, an employer may determine the New York State personal income tax to be withheld by adding the supplemental wages either to the regular wages for the current payroll period or to the regular wages for the last preceding payroll period within the same calendar year. However, if New York State personal income tax has been withheld from an employee's regular wages, an employer may withhold New York State personal income tax from the supplemental wages at a rate equal to the rate of New York State personal income tax to be withheld from the highest denominated taxable income applicable to withholding from salaries and wages (e.g., [8.20] 7.35 percent for supplemental wages paid after [December 31, 2003] December 31, 2005), without any allowance for withholding exemptions.

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

(b) Supplemental wages. The provisions of section 171.4(b) of this Title with respect to the withholding of New York State personal income tax on supplemental wages shall also be applicable to the withholding of City of Yonkers income tax surcharge on residents, except with regard to the rate prescribed in such section. For City of Yonkers income tax surcharge on residents withholding purposes, an employer may withhold from the supplemental wages at a rate which is equal to the product of the rate of the City of Yonkers income tax surcharge on residents for the applicable taxable year multiplied by the rate of New York State personal income tax to be withheld from the highest denominated taxable income applicable to withholding from salaries and wages (e.g., for supplemental wages paid after [December 31, 2003] December 31, 2005, [five] ten percent multiplied by [8.20] 7.35 percent which equals [0.41] .735 percent), without any allowance for withholding exemptions.

Section 3. Subdivision (b) of section 291.1 of the New York City Personal Income Tax on Residents Regulations, as published in Subchapter E of Chapter II of such Title, is amended to read as follows:

(b)“Supplemental wages”. The provisions of section 171.4(b) of this Title with respect to the withholding of New York State personal income tax on supplemental wages shall also be applicable to the withholding of New York City personal income tax on residents, except with regard to the rate prescribed in such section. For New York City personal income tax on residents withholding purposes, an employer may withhold from the supplemental wages at a rate equal to [4.80] 4.00 percent.

Section 4. 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).

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WAGES		EXEMPTIONS CLAIMED										10	
At	But	0	1	2	3	4	5	6	7	8	9	10	
Least	Less Than	TAX TO BE WITHHELD											
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	3.10	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	5.90	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 & over		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	\$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

Method I

Table I

**NY STATE
Income Tax**

MARRIED

WEEKLY

Payroll Period

\$650 & over

Use Method II, "Exact Calculation Method," on page T-14 of this booklet

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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								
Income Tax	280	290	0.70	0.00	0.00								
	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		
Payroll Period	500	520	9.70	8.10	6.60	5.10	3.50	2.00	0.40	0.00	0.00		
	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 & over		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	\$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 & over		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 (1/06)

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	260	270	0.00	0.00									
	270	280	0.00	0.00	\$0.00								
	280	290	0.00	0.00	0.00								
Income Tax	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							
SINGLE	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						
SEMIMONTHLY	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				
Payroll Period	460	480	7.20	5.50	3.80	2.20	0.50	0.00	0.00				
	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		
SINGLE	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	
SEMIMONTHLY	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
SINGLE	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
SEMIMONTHLY	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
SINGLE	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
SEMIMONTHLY	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
SINGLE	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
SEMIMONTHLY	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
SINGLE	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
SEMIMONTHLY	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
SINGLE	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
SEMIMONTHLY	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
SINGLE	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
SEMIMONTHLY	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 & over		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

Method I
 Table III
NY STATE
Income Tax

MARRIED

SEMIMONTHLY
 Payroll Period

\$1,360 & over Use Method II, "Exact Calculation Method," on page T-14 of this booklet

WAGES		EXEMPTIONS CLAIMED										10	
At	But	0	1	2	3	4	5	6	7	8	9	or more	
Least	Less Than	TAX TO BE WITHHELD											
Method I	\$0	\$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									
NY STATE	520	540	0.00	0.00									
	540	560	0.00	0.00	\$0.00								
	560	580	0.00	0.00	0.00								
Income Tax	580	600	0.40	0.00	0.00								
	600	640	1.60	0.00	0.00								
	640	680	3.20	0.00	0.00	\$0.00							
SINGLE	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						
MONTHLY	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				
Payroll Period	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			
	1,000	1,040	17.60	14.20	10.90	7.60	4.20	0.90	0.00	0.00	\$0.00		
MONTHLY	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	
MONTHLY	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
MONTHLY	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
MONTHLY	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
MONTHLY	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
MONTHLY	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
MONTHLY	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
MONTHLY	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
MONTHLY	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
MONTHLY	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
MONTHLY	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
MONTHLY	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
MONTHLY	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
MONTHLY	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 & over		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	\$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 & over		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 (1/06)

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	\$25	\$0.00										
	25	28	0.00	\$0.00									
	28	29	0.10	0.00									
Table V	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							
	33	34	0.30	0.10	0.00	0.00							
NY STATE	34	35	0.30	0.20	0.00	0.00	\$0.00						
Income Tax	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					
SINGLE	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				
DAILY	46	47	0.80	0.60	0.50	0.30	0.20	0.00	0.00	\$0.00			
Payroll Period	47	48	0.80	0.70	0.50	0.40	0.20	0.10	0.00	0.00			
	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	\$0.00
	60	62	1.40	1.20	1.10	0.90	0.80	0.60	0.40	0.30	0.10	0.00	0.00
	62	64	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	0.10	0.00
	64	66	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.10	0.00
	66	68	1.70	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	0.10
	68	70	1.70	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.10
	70	72	1.80	1.70	1.50	1.30	1.20	1.00	0.80	0.70	0.50	0.40	0.20
	72	74	2.00	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30
	74	76	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.50	0.40
	76	78	2.20	2.00	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50
	78	80	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.50
	80	82	2.40	2.20	2.00	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60
	82	84	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70
	84	86	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	0.90	0.80
	86	88	2.80	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90
	88	90	2.90	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	0.90
	90	92	3.00	2.80	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00
	92	94	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10
	94	96	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20
	96	98	3.30	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.60	1.40	1.30
	98	100	3.50	3.20	3.00	2.80	2.60	2.30	2.10	1.90	1.70	1.50	1.40
	100	102	3.60	3.40	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.60	1.50
	102	104	3.70	3.50	3.20	3.00	2.80	2.60	2.30	2.10	1.90	1.70	1.50
	104	106	3.80	3.60	3.40	3.10	2.90	2.70	2.50	2.20	2.00	1.80	1.60
	106	108	4.00	3.70	3.50	3.30	3.00	2.80	2.60	2.30	2.10	1.90	1.70
	108	110	4.10	3.80	3.60	3.40	3.10	2.90	2.70	2.50	2.20	2.00	1.80
	110	112	4.20	4.00	3.70	3.50	3.30	3.00	2.80	2.60	2.40	2.10	1.90
	112	114	4.40	4.10	3.80	3.60	3.40	3.20	2.90	2.70	2.50	2.20	2.00
	114	116	4.50	4.20	4.00	3.70	3.50	3.30	3.00	2.80	2.60	2.40	2.10
	116	118	4.60	4.40	4.10	3.90	3.60	3.40	3.20	2.90	2.70	2.50	2.30
	118	120	4.80	4.50	4.30	4.00	3.70	3.50	3.30	3.10	2.80	2.60	2.40
	120	122	4.90	4.70	4.40	4.10	3.90	3.60	3.40	3.20	2.90	2.70	2.50
	122	124	5.10	4.80	4.50	4.30	4.00	3.70	3.50	3.30	3.10	2.80	2.60
	124	130	5.30	5.10	4.80	4.50	4.30	4.00	3.80	3.50	3.30	3.10	2.80
	126	128	5.30	5.10	4.80	4.50	4.30	4.00	3.80	3.50	3.30	3.10	2.80
	128	130	5.50	5.20	4.90	4.70	4.40	4.20	3.90	3.60	3.40	3.20	3.00
\$130 & over		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	10	
Least	Less Than	TAX TO BE WITHHELD											or more
\$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	

Method I
Table V
NY STATE
Income Tax
MARRIED
DAILY
Payroll Period

\$130 & over Use Method II, "Exact Calculation Method," on page T-14 of this booklet

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 State 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 \$3,200* 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	\$8.45
Weekly	42.25
Biweekly	84.50
Semimonthly	91.75
Monthly	183.50
Quarterly	550.00
Semiannual	1,100.00
Annual	2,200.00

* The adjustments in Table D are based on the 2005 federal exemption amount of \$3,200. 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	0.0814	125.62
8	2,885	.....	2,885	0.0735	203.92

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	\$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	.....	12,500	0.0735	883.67

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	.....	5,769	0.0735	407.85

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	.....	577	0.0735	40.78

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	.....	6,250	0.0735	441.83

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	.....	150,000	0.0735	10,604.00

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-14-A 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	Column 3	Column 4	Column 5
1	\$0	\$154	\$0	0.0400	\$0
2	154	212	154	0.0450	6.15
3	212	250	212	0.0525	8.75
4	250	385	250	0.0590	10.77
5	385	1,731	385	0.0685	18.71
6	1,731	1,923	1,731	0.0764	110.92
7	1,923	2,885	1,923	0.0814	125.62
8	2,885	.....	2,885	0.0735	203.92

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	Column 3	Column 4	Column 5
1	\$0	\$667	\$0	0.0400	\$0
2	667	917	667	0.0450	26.67
3	917	1,083	917	0.0525	37.92
4	1,083	1,667	1,083	0.0590	46.67
5	1,667	7,500	1,667	0.0685	81.08
6	7,500	8,333	7,500	0.0764	480.67
7	8,333	12,500	8,333	0.0814	544.33
8	12,500	.....	12,500	0.0735	883.67

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	Column 3	Column 4	Column 5
1	\$0	\$308	\$0	0.0400	\$0
2	308	423	308	0.0450	12.31
3	423	500	423	0.0525	17.50
4	500	769	500	0.0590	21.54
5	769	3,462	769	0.0685	37.42
6	3,462	3,846	3,462	0.0764	221.85
7	3,846	5,769	3,846	0.0814	251.23
8	5,769	.....	5,769	0.0735	407.85

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	Column 3	Column 4	Column 5
1	\$0	\$31	\$0	0.0400	\$0
2	31	42	31	0.0450	1.23
3	42	50	42	0.0525	1.75
4	50	77	50	0.0590	2.15
5	77	346	77	0.0685	3.74
6	346	385	346	0.0764	22.18
7	385	577	385	0.0814	25.12
8	577	.....	577	0.0735	40.78

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	Column 3	Column 4	Column 5
1	\$0	\$333	\$0	0.0400	\$0
2	333	458	333	0.0450	13.33
3	458	542	458	0.0525	18.96
4	542	833	542	0.0590	23.33
5	833	3,750	833	0.0685	40.54
6	3,750	4,167	3,750	0.0764	240.33
7	4,167	6,250	4,167	0.0814	272.17
8	6,250	.....	6,250	0.0735	441.83

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	Column 3	Column 4	Column 5
1	\$0	\$8,000	\$0	0.0400	\$0
2	8,000	11,000	8,000	0.0450	320.00
3	11,000	13,000	11,000	0.0525	455.00
4	13,000	20,000	13,000	0.0590	560.00
5	20,000	90,000	20,000	0.0685	973.00
6	90,000	100,000	90,000	0.0764	5,768.00
7	100,000	150,000	100,000	0.0814	6,532.00
8	150,000	.....	150,000	0.0735	10,604.00

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-14-A for withholding calculation examples using Method II.

New York State
Method II Exact Calculation Method
Examples

T-14-A (1/06)

Single	
<p>Example 1: Weekly payroll, \$400 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page T-12 is \$191.90 for single, weekly payroll, 3 exemptions. \$400 wages - \$191.90 = \$208.10 net wages. 2. Use Table II - A on page T-13 for single, weekly payroll. Look up \$208.10 and use line 2 on which \$208.10 is greater than Column 1 (\$154) but less than Column 2 (\$212). 3. \$208.10 - \$154 (from Column 3, line 2) = \$54.10. 4. \$54.10 x .0450 (from Column 4, line 2) = \$2.43. 5. \$2.43 + \$6.15 (from Column 5, line 2) = \$8.58. Withhold this amount. 	<p>Example 3: Monthly payroll, \$50,000 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page T-12 is \$831.15 for single, monthly payroll, 3 exemptions. \$50,000 wages - \$831.15 = \$49,168.85 net wages. 2. Use Table II - D on page T-13 for single, monthly payroll. Look up \$49,168.85 and use line 8 on which \$49,168.85 is greater than Column 1 (\$12,500). 3. \$49,168.85 - \$12,500 (from Column 3, line 8) = \$36,668.85. 4. \$36,668.85 x .0735 (from Column 4, line 8) = \$2,695.16. 5. \$2,695.16 + \$883.67 (from Column 5, line 8) = \$3,578.83. Withhold this amount.
<p>Example 2: Semimonthly payroll, \$5,000 gross wages, single, 1 exemption</p> <ol style="list-style-type: none"> 1. Amount from Table A on page T-12 is \$332.25 for single, semimonthly payroll, 1 exemption. \$5,000 wages - \$332.25 = \$4,667.75 net wages. 2. Use Table II - C on page T-13 for single, semimonthly payroll. Look up \$4,667.75 and use line 7 on which \$4,667.75 is greater than Column 1 (\$4,167) but less than Column 2 (\$6,250). 3. \$4,667.75 - \$4,167 (from Column 3, line 7) = \$500.75. 4. \$500.75 x .0814 (from Column 4, line 7) = \$40.76. 5. \$40.76 + \$272.17 (from Column 5, line 7) = \$312.93. Withhold this amount. 	<p>Example 4: Daily payroll, \$750 gross wages, single, 2 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page T-12 is \$34.55 for single, daily payroll, 2 exemptions. \$750 wages - \$34.55 = \$715.45 net wages. 2. Use Table II - E on page T-13 for single, daily payroll. Look up \$715.45 and use line 8 on which \$715.45 is greater than Column 1 (\$577). 3. \$715.45 - \$577 (from Column 3, line 8) = \$138.45. 4. \$138.45 x .0735 (from Column 4, line 8) = \$10.18. 5. \$10.18 + \$40.78 (from Column 5, line 8) = \$50.96. Withhold this amount.
Married	
<p>Example 1: Weekly payroll, \$400 gross wages, married, 4 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page T-12 is \$220.75 for married, weekly payroll 4 exemptions. \$400 wages - \$220.75 = \$179.25 net wages. 2. Use Table II - A on page T-14 for married, weekly payroll. Look up \$179.25 and use line 2 on which \$179.25 is greater than Column 1 (\$154) but less than Column 2 (\$212). 3. \$179.25 - \$154 (from Column 3, line 2) = \$25.25. 4. \$25.25 x .0450 (from Column 4, line 2) = \$1.14. 5. \$1.14 + \$6.15 (from Column 5, line 2) = \$7.29. Withhold this amount. 	<p>Example 3: Monthly payroll, \$50,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page T-12 is \$872.80 for married, monthly payroll, 3 exemptions. \$50,000 wages - \$872.80 = \$49,127.20 net wages. 2. Use Table II - D on page T-14 for married, monthly payroll. Look up \$49,127.20 and use line 8 on which \$49,127.20 is greater than Column 1 (\$12,500). 3. \$49,127.20 - \$12,500 (from Column 3, line 8) = \$36,627.20. 4. \$36,627.20 x .0735 (from Column 4, line 8) = \$2,696.10. 5. \$2,696.10 + \$883.67 (from Column 5, line 8) = \$3,575.77. Withhold this amount.
<p>Example 2: Semimonthly payroll, \$5,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page T-12 is \$436.40 for married, semimonthly payroll, 3 exemptions. \$5,000 wages - \$436.40 = \$4,563.60 net wages. 2. Use Table II - C on page T-14 for married, semimonthly payroll. Look up \$4,563.60 and use line 7 on which \$4,563.60 is greater than Column 1 (\$4,167) but less than Column 2 (\$6,250). 3. \$4,563.60 - \$4,167 (from Column 3, line 7) = \$396.60. 4. \$396.60 x .0814 (from Column 4, line 7) = \$32.28. 5. \$32.28 + \$272.17 (from Column 5, line 7) = \$304.45. Withhold this amount. 	<p>Example 4: Daily payroll, \$750 gross wages, married, 2 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page T-12 is \$36.45 for married, daily payroll, 2 exemptions. \$750 wages - \$36.45 = \$713.55 net wages. 2. Use Table II - E on page T-14 for married, daily payroll. Look up \$713.55 and use line 8 on which \$713.55 is greater than Column 1 (\$577). 3. \$713.55 - \$577 (from Column 3, line 8) = \$136.55. 4. \$136.55 x .0735 (from Column 4, line 8) = \$10.04. 5. \$10.04 + \$40.78 (from Column 5, line 8) = \$50.82. Withhold this amount.

NEW YORK STATE

T-15 (1/06)

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
\$1	\$0.04	\$51	\$2.04	\$101	\$4.04	\$151	\$6.04	\$201	\$8.28	\$251	\$10.83
2	0.08	52	2.08	102	4.08	152	6.08	202	8.32	252	10.89
3	0.12	53	2.12	103	4.12	153	6.12	203	8.37	253	10.95
4	0.16	54	2.16	104	4.16	154	6.16	204	8.41	254	11.01
5	0.20	55	2.20	105	4.20	155	6.21	205	8.46	255	11.06
6	0.24	56	2.24	106	4.24	156	6.25	206	8.50	256	11.12
7	0.28	57	2.28	107	4.28	157	6.30	207	8.55	257	11.18
8	0.32	58	2.32	108	4.32	158	6.34	208	8.59	258	11.24
9	0.36	59	2.36	109	4.36	159	6.39	209	8.64	259	11.30
10	0.40	60	2.40	110	4.40	160	6.43	210	8.68	260	11.36
11	0.44	61	2.44	111	4.44	161	6.48	211	8.73	261	11.42
12	0.48	62	2.48	112	4.48	162	6.52	212	8.77	262	11.48
13	0.52	63	2.52	113	4.52	163	6.57	213	8.83	263	11.54
14	0.56	64	2.56	114	4.56	164	6.61	214	8.88	264	11.60
15	0.60	65	2.60	115	4.60	165	6.66	215	8.93	265	11.65
16	0.64	66	2.64	116	4.64	166	6.70	216	8.98	266	11.71
17	0.68	67	2.68	117	4.68	167	6.75	217	9.04	267	11.77
18	0.72	68	2.72	118	4.72	168	6.79	218	9.09	268	11.83
19	0.76	69	2.76	119	4.76	169	6.84	219	9.14	269	11.89
20	0.80	70	2.80	120	4.80	170	6.88	220	9.19	270	11.95
21	0.84	71	2.84	121	4.84	171	6.93	221	9.25	271	12.01
22	0.88	72	2.88	122	4.88	172	6.97	222	9.30	272	12.07
23	0.92	73	2.92	123	4.92	173	7.02	223	9.35	273	12.13
24	0.96	74	2.96	124	4.96	174	7.06	224	9.40	274	12.19
25	1.00	75	3.00	125	5.00	175	7.11	225	9.46	275	12.24
26	1.04	76	3.04	126	5.04	176	7.15	226	9.51	276	12.30
27	1.08	77	3.08	127	5.08	177	7.20	227	9.56	277	12.36
28	1.12	78	3.12	128	5.12	178	7.24	228	9.61	278	12.42
29	1.16	79	3.16	129	5.16	179	7.29	229	9.67	279	12.48
30	1.20	80	3.20	130	5.20	180	7.33	230	9.72	280	12.54
31	1.24	81	3.24	131	5.24	181	7.38	231	9.77	281	12.60
32	1.28	82	3.28	132	5.28	182	7.42	232	9.82	282	12.66
33	1.32	83	3.32	133	5.32	183	7.47	233	9.88	283	12.72
34	1.36	84	3.36	134	5.36	184	7.51	234	9.93	284	12.78
35	1.40	85	3.40	135	5.40	185	7.56	235	9.98	285	12.83
36	1.44	86	3.44	136	5.44	186	7.60	236	10.03	286	12.89
37	1.48	87	3.48	137	5.48	187	7.65	237	10.09	287	12.95
38	1.52	88	3.52	138	5.52	188	7.69	238	10.14	288	13.01
39	1.56	89	3.56	139	5.56	189	7.74	239	10.19	289	13.07
40	1.60	90	3.60	140	5.60	190	7.78	240	10.24	290	13.13
41	1.64	91	3.64	141	5.64	191	7.83	241	10.30	291	13.19
42	1.68	92	3.68	142	5.68	192	7.87	242	10.35	292	13.25
43	1.72	93	3.72	143	5.72	193	7.92	243	10.40	293	13.31
44	1.76	94	3.76	144	5.76	194	7.96	244	10.45	294	13.37
45	1.80	95	3.80	145	5.80	195	8.01	245	10.51	295	13.42
46	1.84	96	3.84	146	5.84	196	8.05	246	10.56	296	13.48
47	1.88	97	3.88	147	5.88	197	8.10	247	10.61	297	13.54
48	1.92	98	3.92	148	5.92	198	8.14	248	10.66	298	13.60
49	1.96	99	3.96	149	5.96	199	8.19	249	10.72	299	13.66
50	2.00	100	4.00	150	6.00	200	8.23	250	10.77	300	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
\$301	\$13.78	\$351	\$16.73	\$401	\$19.83	\$451	\$23.26	\$501	\$26.68	\$551	\$30.11
302	13.84	352	16.79	402	19.90	452	23.33	502	26.75	552	30.18
303	13.90	353	16.85	403	19.97	453	23.40	503	26.82	553	30.25
304	13.96	354	16.91	404	20.04	454	23.46	504	26.89	554	30.31
305	14.01	355	16.96	405	20.11	455	23.53	505	26.96	555	30.38
306	14.07	356	17.02	406	20.18	456	23.60	506	27.03	556	30.45
307	14.13	357	17.08	407	20.24	457	23.67	507	27.09	557	30.52
308	14.19	358	17.14	408	20.31	458	23.74	508	27.16	558	30.59
309	14.25	359	17.20	409	20.38	459	23.81	509	27.23	559	30.66
310	14.31	360	17.26	410	20.45	460	23.88	510	27.30	560	30.73
311	14.37	361	17.32	411	20.52	461	23.94	511	27.37	561	30.79
312	14.43	362	17.38	412	20.59	462	24.01	512	27.44	562	30.86
313	14.49	363	17.44	413	20.66	463	24.08	513	27.51	563	30.93
314	14.55	364	17.50	414	20.72	464	24.15	514	27.57	564	31.00
315	14.60	365	17.55	415	20.79	465	24.22	515	27.64	565	31.07
316	14.66	366	17.61	416	20.86	466	24.29	516	27.71	566	31.14
317	14.72	367	17.67	417	20.93	467	24.35	517	27.78	567	31.20
318	14.78	368	17.73	418	21.00	468	24.42	518	27.85	568	31.27
319	14.84	369	17.79	419	21.07	469	24.49	519	27.92	569	31.34
320	14.90	370	17.85	420	21.14	470	24.56	520	27.99	570	31.41
321	14.96	371	17.91	421	21.20	471	24.63	521	28.05	571	31.48
322	15.02	372	17.97	422	21.27	472	24.70	522	28.12	572	31.55
323	15.08	373	18.03	423	21.34	473	24.77	523	28.19	573	31.62
324	15.14	374	18.09	424	21.41	474	24.83	524	28.26	574	31.68
325	15.19	375	18.14	425	21.48	475	24.90	525	28.33	575	31.75
326	15.25	376	18.20	426	21.55	476	24.97	526	28.40	576	31.82
327	15.31	377	18.26	427	21.61	477	25.04	527	28.46	577	31.89
328	15.37	378	18.32	428	21.68	478	25.11	528	28.53	578	31.96
329	15.43	379	18.38	429	21.75	479	25.18	529	28.60	579	32.03
330	15.49	380	18.44	430	21.82	480	25.25	530	28.67	580	32.10
331	15.55	381	18.50	431	21.89	481	25.31	531	28.74	581	32.16
332	15.61	382	18.56	432	21.96	482	25.38	532	28.81	582	32.23
333	15.67	383	18.62	433	22.03	483	25.45	533	28.88	583	32.30
334	15.73	384	18.68	434	22.09	484	25.52	534	28.94	584	32.37
335	15.78	385	18.74	435	22.16	485	25.59	535	29.01	585	32.44
336	15.84	386	18.81	436	22.23	486	25.66	536	29.08	586	32.51
337	15.90	387	18.87	437	22.30	487	25.72	537	29.15	587	32.57
338	15.96	388	18.94	438	22.37	488	25.79	538	29.22	588	32.64
339	16.02	389	19.01	439	22.44	489	25.86	539	29.29	589	32.71
340	16.08	390	19.08	440	22.51	490	25.93	540	29.36	590	32.78
341	16.14	391	19.15	441	22.57	491	26.00	541	29.42	591	32.85
342	16.20	392	19.22	442	22.64	492	26.07	542	29.49	592	32.92
343	16.26	393	19.29	443	22.71	493	26.14	543	29.56	593	32.99
344	16.32	394	19.35	444	22.78	494	26.20	544	29.63	594	33.05
345	16.37	395	19.42	445	22.85	495	26.27	545	29.70	595	33.12
346	16.43	396	19.49	446	22.92	496	26.34	546	29.77	596	33.19
347	16.49	397	19.56	447	22.98	497	26.41	547	29.83	597	33.26
348	16.55	398	19.63	448	23.05	498	26.48	548	29.90	598	33.33
349	16.61	399	19.70	449	23.12	499	26.55	549	29.97	599	33.40
350	16.67	400	19.77	450	23.19	500	26.62	550	30.04	600	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 5. 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 (1/06)

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										
Yonkers	125	130	0.00										
	130	135	0.00										
	135	140	0.00										
RESIDENT	140	145	0.05										
	145	150	0.05										
	150	160	0.10										
Income Tax	160	170	0.10	\$0.05									
	170	180	0.15	0.10									
	180	190	0.20	0.15	\$0.05								
Surcharge	190	200	0.25	0.15	0.10								
	200	210	0.30	0.20	0.15	\$0.05							
	210	220	0.30	0.25	0.15	0.10							
SINGLE	220	230	0.35	0.30	0.20	0.15	\$0.05						
	230	240	0.40	0.35	0.25	0.15	0.10						
	240	250	0.45	0.35	0.30	0.20	0.15	\$0.05					
WEEKLY	250	260	0.50	0.40	0.35	0.25	0.20	0.10					
	260	270	0.50	0.45	0.35	0.30	0.20	0.15	\$0.05				
	270	280	0.55	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05			
Payroll Period	280	290	0.60	0.55	0.45	0.35	0.30	0.20	0.15	0.05			
	290	300	0.65	0.55	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05		
	300	310	0.70	0.60	0.55	0.45	0.40	0.30	0.20	0.15	0.05		
	310	320	0.75	0.65	0.55	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05	
	320	330	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.05	
	330	340	0.85	0.75	0.65	0.55	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05
	340	350	0.85	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.05
	350	360	0.90	0.85	0.75	0.65	0.60	0.50	0.40	0.35	0.25	0.20	0.10
	360	370	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25	0.15
	370	380	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45	0.35	0.25	0.20
	380	390	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25
	390	400	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45	0.35	0.25
	400	410	1.20	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.40	0.30
	410	420	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45	0.35
	420	430	1.30	1.20	1.10	1.00	0.90	0.80	0.70	0.65	0.55	0.45	0.40
	430	440	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45
	440	450	1.45	1.30	1.20	1.10	1.00	0.90	0.80	0.70	0.65	0.55	0.45
	450	460	1.50	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50
	460	470	1.55	1.45	1.35	1.20	1.10	1.00	0.90	0.80	0.70	0.65	0.55
	470	480	1.60	1.50	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.70	0.60
	480	490	1.65	1.55	1.45	1.35	1.20	1.10	1.00	0.90	0.80	0.70	0.65
	490	500	1.75	1.60	1.50	1.40	1.30	1.15	1.05	0.95	0.85	0.75	0.70
	500	510	1.80	1.70	1.55	1.45	1.35	1.20	1.10	1.00	0.90	0.80	0.75
	510	520	1.85	1.75	1.60	1.50	1.40	1.30	1.15	1.05	0.95	0.85	0.75
	520	530	1.90	1.80	1.70	1.55	1.45	1.35	1.25	1.10	1.00	0.90	0.80
	530	540	2.00	1.85	1.75	1.65	1.50	1.40	1.30	1.15	1.05	0.95	0.85
	540	550	2.05	1.90	1.80	1.70	1.55	1.45	1.35	1.25	1.10	1.00	0.90
	550	560	2.10	2.00	1.85	1.75	1.65	1.50	1.40	1.30	1.20	1.05	0.95
	560	570	2.20	2.05	1.90	1.80	1.70	1.60	1.45	1.35	1.25	1.10	1.00
	570	580	2.25	2.10	2.00	1.85	1.75	1.65	1.50	1.40	1.30	1.20	1.05
	580	590	2.30	2.20	2.05	1.95	1.80	1.70	1.60	1.45	1.35	1.25	1.15
	590	600	2.40	2.25	2.15	2.00	1.85	1.75	1.65	1.55	1.40	1.30	1.20
	600	610	2.45	2.35	2.20	2.05	1.95	1.80	1.70	1.60	1.45	1.35	1.25
	610	620	2.55	2.40	2.25	2.15	2.00	1.85	1.75	1.65	1.55	1.40	1.30
	620	630	2.60	2.45	2.35	2.20	2.05	1.95	1.80	1.70	1.60	1.50	1.35
	630	640	2.65	2.55	2.40	2.25	2.15	2.00	1.90	1.75	1.65	1.55	1.40
	640	650	2.75	2.60	2.45	2.35	2.20	2.10	1.95	1.80	1.70	1.60	1.50
\$650 & over		Use Method II, "Exact Calculation Method," on page T-57 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											
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	0.05											
160	170	0.10											
170	180	0.15	\$0.05										
180	190	0.15	0.10										
190	200	0.20	0.15	\$0.05									
200	210	0.25	0.15	0.10									
210	220	0.30	0.20	0.15	\$0.05								
220	230	0.35	0.25	0.15	0.10								
230	240	0.35	0.30	0.20	0.15	\$0.05							
240	250	0.40	0.35	0.25	0.15	0.10							
250	260	0.45	0.35	0.30	0.20	0.15	\$0.05						
260	270	0.50	0.40	0.35	0.25	0.20	0.10						
270	280	0.55	0.45	0.35	0.30	0.20	0.15	\$0.05					
280	290	0.55	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05				
290	300	0.60	0.55	0.45	0.35	0.30	0.20	0.15	0.05				
300	310	0.65	0.55	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05			
310	320	0.70	0.60	0.55	0.45	0.40	0.30	0.20	0.15	0.05			
320	330	0.75	0.65	0.55	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05		
330	340	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.05		
340	350	0.85	0.75	0.65	0.55	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05	
350	360	0.85	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10	
360	370	0.95	0.85	0.75	0.65	0.60	0.50	0.40	0.35	0.25	0.20	0.10	
370	380	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25	0.15	
380	390	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45	0.35	0.25	0.20	
390	400	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25	
400	410	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45	0.35	0.30	
410	420	1.20	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.40	0.30	
420	430	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45	0.35	
430	440	1.30	1.20	1.10	1.00	0.90	0.80	0.70	0.65	0.55	0.45	0.40	
440	450	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45	
450	460	1.45	1.30	1.20	1.10	1.00	0.90	0.80	0.70	0.65	0.55	0.50	
460	470	1.50	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.70	0.60	0.50	
470	480	1.55	1.45	1.35	1.20	1.10	1.00	0.90	0.80	0.70	0.65	0.55	
480	490	1.60	1.50	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.70	0.60	
490	500	1.65	1.55	1.45	1.35	1.20	1.10	1.00	0.90	0.80	0.70	0.65	
500	510	1.75	1.60	1.50	1.40	1.30	1.15	1.05	0.95	0.85	0.75	0.70	
510	520	1.80	1.70	1.55	1.45	1.35	1.20	1.10	1.00	0.90	0.80	0.75	
520	530	1.85	1.75	1.60	1.50	1.40	1.30	1.15	1.05	0.95	0.85	0.75	
530	540	1.90	1.80	1.70	1.55	1.45	1.35	1.25	1.10	1.00	0.90	0.80	
540	550	2.00	1.85	1.75	1.65	1.50	1.40	1.30	1.20	1.05	0.95	0.85	
550	560	2.05	1.90	1.80	1.70	1.55	1.45	1.35	1.25	1.10	1.00	0.90	
560	570	2.10	2.00	1.85	1.75	1.65	1.50	1.40	1.30	1.20	1.05	0.95	
570	580	2.20	2.05	1.95	1.80	1.70	1.60	1.45	1.35	1.25	1.15	1.00	
580	590	2.25	2.15	2.00	1.85	1.75	1.65	1.50	1.40	1.30	1.20	1.05	
590	600	2.35	2.20	2.05	1.95	1.80	1.70	1.60	1.45	1.35	1.25	1.15	
600	610	2.40	2.25	2.15	2.00	1.85	1.75	1.65	1.55	1.40	1.30	1.20	
610	620	2.45	2.35	2.20	2.05	1.95	1.80	1.70	1.60	1.45	1.35	1.25	
620	630	2.55	2.40	2.25	2.15	2.00	1.85	1.75	1.65	1.55	1.40	1.30	
630	640	2.60	2.45	2.35	2.20	2.05	1.95	1.80	1.70	1.60	1.50	1.35	
640	650	2.65	2.55	2.40	2.25	2.15	2.00	1.90	1.75	1.65	1.55	1.40	
\$650 & over		Use Method II, "Exact Calculation Method," on page T-58 of this booklet											

Method I

Table I

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

WEEKLY

Payroll Period

T-48 (1/06)

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										
	230	240	0.00										
	240	250	0.00										
Yonkers	250	260	0.00										
	260	270	0.00										
	270	280	0.05										
RESIDENT	280	290	0.05										
	290	300	0.10										
	300	320	0.15										
Income Tax	320	340	0.25	\$0.10									
	340	360	0.35	0.15									
	360	380	0.40	0.25	\$0.10								
Surcharge	380	400	0.50	0.35	0.20	\$0.05							
	400	420	0.55	0.40	0.25	0.10							
	420	440	0.65	0.50	0.35	0.20	\$0.05						
SINGLE	440	460	0.75	0.55	0.40	0.25	0.10						
	460	480	0.80	0.65	0.50	0.35	0.20	\$0.05					
	480	500	0.90	0.75	0.60	0.45	0.25	0.10					
BIWEEKLY	500	520	0.95	0.80	0.65	0.50	0.35	0.20	\$0.05				
	520	540	1.05	0.90	0.75	0.60	0.45	0.30	0.10				
	540	560	1.15	0.95	0.80	0.65	0.50	0.35	0.20	\$0.05			
Payroll Period	560	580	1.20	1.05	0.90	0.75	0.60	0.45	0.30	0.15			
	580	600	1.30	1.15	1.00	0.85	0.65	0.50	0.35	0.20	\$0.05		
	600	620	1.40	1.20	1.05	0.90	0.75	0.60	0.45	0.30	0.15		
	620	640	1.45	1.30	1.15	1.00	0.85	0.70	0.50	0.35	0.20	\$0.05	
	640	660	1.55	1.40	1.20	1.05	0.90	0.75	0.60	0.45	0.30	0.15	
	660	680	1.65	1.50	1.30	1.15	1.00	0.85	0.70	0.55	0.40	0.20	\$0.05
	680	700	1.75	1.55	1.40	1.25	1.05	0.90	0.75	0.60	0.45	0.30	0.15
	700	720	1.85	1.65	1.50	1.30	1.15	1.00	0.85	0.70	0.55	0.40	0.25
	720	740	1.95	1.75	1.60	1.40	1.25	1.10	0.90	0.75	0.60	0.45	0.30
	740	760	2.05	1.85	1.65	1.50	1.30	1.15	1.00	0.85	0.70	0.55	0.40
	760	780	2.15	1.95	1.75	1.60	1.40	1.25	1.10	0.95	0.80	0.60	0.45
	780	800	2.30	2.05	1.85	1.65	1.50	1.35	1.15	1.00	0.85	0.70	0.55
	800	820	2.40	2.15	1.95	1.75	1.60	1.40	1.25	1.10	0.95	0.80	0.65
	820	840	2.50	2.30	2.05	1.85	1.70	1.50	1.35	1.15	1.00	0.85	0.70
	840	860	2.65	2.40	2.20	2.00	1.80	1.60	1.45	1.25	1.10	0.95	0.80
	860	880	2.75	2.55	2.30	2.10	1.90	1.70	1.50	1.35	1.20	1.00	0.85
	880	900	2.85	2.65	2.40	2.20	2.00	1.80	1.60	1.45	1.25	1.10	0.95
	900	920	3.00	2.75	2.55	2.30	2.10	1.90	1.70	1.50	1.35	1.20	1.05
	920	940	3.10	2.90	2.65	2.45	2.20	2.00	1.80	1.60	1.45	1.25	1.10
	940	960	3.25	3.00	2.75	2.55	2.30	2.10	1.90	1.70	1.55	1.35	1.20
	960	980	3.35	3.10	2.90	2.65	2.45	2.20	2.00	1.80	1.60	1.45	1.25
	980	1,000	3.45	3.25	3.00	2.80	2.55	2.35	2.10	1.90	1.70	1.55	1.35
	1,000	1,020	3.60	3.35	3.15	2.90	2.65	2.45	2.20	2.00	1.80	1.65	1.45
	1,020	1,040	3.70	3.45	3.25	3.00	2.80	2.55	2.35	2.10	1.90	1.70	1.55
	1,040	1,060	3.85	3.60	3.35	3.15	2.90	2.70	2.45	2.25	2.00	1.80	1.65
	1,060	1,080	3.95	3.70	3.50	3.25	3.05	2.80	2.55	2.35	2.10	1.90	1.70
	1,080	1,100	4.10	3.85	3.60	3.35	3.15	2.90	2.70	2.45	2.25	2.05	1.80
	1,100	1,120	4.25	4.00	3.70	3.50	3.25	3.05	2.80	2.60	2.35	2.15	1.95
	1,120	1,140	4.40	4.10	3.85	3.60	3.40	3.15	2.95	2.70	2.45	2.25	2.05
	1,140	1,160	4.50	4.25	4.00	3.75	3.50	3.25	3.05	2.80	2.60	2.35	2.15
	1,160	1,180	4.65	4.40	4.10	3.85	3.60	3.40	3.15	2.95	2.70	2.50	2.25
	1,180	1,200	4.80	4.50	4.25	4.00	3.75	3.50	3.30	3.05	2.85	2.60	2.35
	1,200	1,220	4.90	4.65	4.40	4.15	3.85	3.65	3.40	3.15	2.95	2.70	2.50
	1,220	1,240	5.05	4.80	4.55	4.25	4.00	3.75	3.50	3.30	3.05	2.85	2.60
	1,240	1,260	5.20	4.95	4.65	4.40	4.15	3.90	3.65	3.40	3.20	2.95	2.75
	1,260	1,280	5.35	5.05	4.80	4.55	4.30	4.00	3.75	3.55	3.30	3.05	2.85
	1,280	1,300	5.45	5.20	4.95	4.70	4.40	4.15	3.90	3.65	3.40	3.20	2.95
\$1,300 & over		Use Method II, "Exact Calculation Method," on page T-57 of this booklet											

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
\$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	0.05											
300	320	0.10											
320	340	0.15											
340	360	0.25	\$0.10										
360	380	0.35	0.20										
380	400	0.40	0.25	\$0.10									
400	420	0.50	0.35	0.20	\$0.05								
420	440	0.55	0.40	0.25	0.10								
440	460	0.65	0.50	0.35	0.20	\$0.05							
460	480	0.75	0.60	0.40	0.25	0.10							
480	500	0.80	0.65	0.50	0.35	0.20	\$0.05						
500	520	0.90	0.75	0.60	0.45	0.25	0.10						
520	540	0.95	0.80	0.65	0.50	0.35	0.20	\$0.05					
540	560	1.05	0.90	0.75	0.60	0.45	0.30	0.15					
560	580	1.15	1.00	0.80	0.65	0.50	0.35	0.20	\$0.05				
580	600	1.20	1.05	0.90	0.75	0.60	0.45	0.30	0.15				
600	620	1.30	1.15	1.00	0.85	0.65	0.50	0.35	0.20	\$0.05			
620	640	1.40	1.20	1.05	0.90	0.75	0.60	0.45	0.30	0.15			
640	660	1.50	1.30	1.15	1.00	0.85	0.70	0.55	0.35	0.20	\$0.05		
660	680	1.55	1.40	1.20	1.05	0.90	0.75	0.60	0.45	0.30	0.15		
680	700	1.65	1.50	1.30	1.15	1.00	0.85	0.70	0.55	0.40	0.25	\$0.05	
700	720	1.75	1.55	1.40	1.25	1.05	0.90	0.75	0.60	0.45	0.30	0.15	
720	740	1.85	1.65	1.50	1.30	1.15	1.00	0.85	0.70	0.55	0.40	0.25	
740	760	1.95	1.75	1.60	1.40	1.25	1.10	0.95	0.75	0.60	0.45	0.30	
760	780	2.05	1.85	1.65	1.50	1.35	1.15	1.00	0.85	0.70	0.55	0.40	
780	800	2.15	1.95	1.75	1.60	1.40	1.25	1.10	0.95	0.80	0.65	0.45	
800	820	2.30	2.05	1.85	1.70	1.50	1.35	1.15	1.00	0.85	0.70	0.55	
820	840	2.40	2.20	1.95	1.75	1.60	1.40	1.25	1.10	0.95	0.80	0.65	
840	860	2.50	2.30	2.10	1.90	1.70	1.50	1.35	1.15	1.00	0.85	0.70	
860	880	2.65	2.40	2.20	2.00	1.80	1.60	1.45	1.25	1.10	0.95	0.80	
880	900	2.75	2.55	2.30	2.10	1.90	1.70	1.50	1.35	1.20	1.05	0.85	
900	920	2.90	2.65	2.40	2.20	2.00	1.80	1.60	1.45	1.25	1.10	0.95	
920	940	3.00	2.75	2.55	2.30	2.10	1.90	1.70	1.55	1.35	1.20	1.05	
940	960	3.10	2.90	2.65	2.45	2.20	2.00	1.80	1.60	1.45	1.25	1.10	
960	980	3.25	3.00	2.80	2.55	2.30	2.10	1.90	1.70	1.55	1.35	1.20	
980	1,000	3.35	3.10	2.90	2.65	2.45	2.20	2.00	1.80	1.60	1.45	1.30	
1,000	1,020	3.45	3.25	3.00	2.80	2.55	2.35	2.10	1.90	1.70	1.55	1.35	
1,020	1,040	3.60	3.35	3.15	2.90	2.70	2.45	2.20	2.00	1.80	1.65	1.45	
1,040	1,060	3.70	3.50	3.25	3.00	2.80	2.55	2.35	2.10	1.90	1.70	1.55	
1,060	1,080	3.85	3.60	3.35	3.15	2.90	2.70	2.45	2.25	2.00	1.80	1.65	
1,080	1,100	3.95	3.70	3.50	3.25	3.05	2.80	2.60	2.35	2.15	1.90	1.75	
1,100	1,120	4.10	3.85	3.60	3.40	3.15	2.90	2.70	2.45	2.25	2.05	1.85	
1,120	1,140	4.25	4.00	3.70	3.50	3.25	3.05	2.80	2.60	2.35	2.15	1.95	
1,140	1,160	4.40	4.10	3.85	3.60	3.40	3.15	2.95	2.70	2.50	2.25	2.05	
1,160	1,180	4.50	4.25	4.00	3.75	3.50	3.30	3.05	2.80	2.60	2.35	2.15	
1,180	1,200	4.65	4.40	4.15	3.85	3.60	3.40	3.15	2.95	2.70	2.50	2.25	
1,200	1,220	4.80	4.55	4.25	4.00	3.75	3.50	3.30	3.05	2.85	2.60	2.40	
1,220	1,240	4.95	4.65	4.40	4.15	3.90	3.65	3.40	3.20	2.95	2.70	2.50	
1,240	1,260	5.05	4.80	4.55	4.30	4.00	3.75	3.50	3.30	3.05	2.85	2.60	
1,260	1,280	5.20	4.95	4.70	4.40	4.15	3.90	3.65	3.40	3.20	2.95	2.75	
1,280	1,300	5.35	5.10	4.80	4.55	4.30	4.00	3.75	3.55	3.30	3.10	2.85	
\$1,300 & over		Use Method II, "Exact Calculation Method," on page T-58 of this booklet											

Method I

Table II

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

BIWEEKLY

Payroll Period

T-50 (1/06)

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										
	240	250	0.00										
	250	260	0.00										
	260	270	0.00										
Yonkers	270	280	0.00										
	280	290	0.00										
	290	300	0.00										
RESIDENT	300	320	0.10										
	320	340	0.15										
Income Tax	340	360	0.25	\$0.05									
	360	380	0.30	0.15									
Surcharge	380	400	0.40	0.25	\$0.05								
	400	420	0.50	0.30	0.15								
	420	440	0.55	0.40	0.20	\$0.05							
	440	460	0.65	0.45	0.30	0.15							
	460	480	0.70	0.55	0.40	0.20	\$0.05						
SINGLE	480	500	0.80	0.65	0.45	0.30	0.15						
	500	520	0.90	0.70	0.55	0.40	0.20	\$0.05					
	520	540	0.95	0.80	0.60	0.45	0.30	0.10					
	540	560	1.05	0.85	0.70	0.55	0.35	0.20	\$0.05				
	560	580	1.10	0.95	0.80	0.60	0.45	0.30	0.10				
SEMIMONTHLY	580	600	1.20	1.05	0.85	0.70	0.55	0.35	0.20	\$0.05			
	600	620	1.30	1.10	0.95	0.80	0.60	0.45	0.30	0.10			
Payroll Period	620	640	1.35	1.20	1.00	0.85	0.70	0.50	0.35	0.20			
	640	660	1.45	1.25	1.10	0.95	0.75	0.60	0.45	0.25	\$0.10		
	660	680	1.55	1.35	1.20	1.00	0.85	0.70	0.50	0.35	0.20		
	680	700	1.65	1.45	1.25	1.10	0.95	0.75	0.60	0.45	0.25	\$0.10	
	700	720	1.70	1.55	1.35	1.20	1.00	0.85	0.70	0.50	0.35	0.20	
	720	740	1.80	1.60	1.45	1.25	1.10	0.90	0.75	0.60	0.40	0.25	\$0.10
	740	760	1.90	1.70	1.55	1.35	1.15	1.00	0.85	0.65	0.50	0.35	0.15
	760	780	2.00	1.80	1.60	1.45	1.25	1.10	0.90	0.75	0.60	0.40	0.25
	780	800	2.10	1.90	1.70	1.50	1.35	1.15	1.00	0.85	0.65	0.50	0.35
	800	820	2.20	2.00	1.80	1.60	1.40	1.25	1.10	0.90	0.75	0.60	0.40
	820	840	2.30	2.10	1.90	1.70	1.50	1.30	1.15	1.00	0.80	0.65	0.50
	840	860	2.45	2.20	2.00	1.80	1.60	1.40	1.25	1.05	0.90	0.75	0.55
	860	880	2.55	2.30	2.10	1.90	1.70	1.50	1.30	1.15	1.00	0.80	0.65
	880	900	2.65	2.45	2.20	2.00	1.80	1.60	1.40	1.25	1.05	0.90	0.75
	900	920	2.80	2.55	2.30	2.10	1.85	1.70	1.50	1.30	1.15	1.00	0.80
	920	940	2.90	2.65	2.40	2.20	1.95	1.75	1.60	1.40	1.20	1.05	0.90
	940	960	3.05	2.80	2.55	2.30	2.10	1.85	1.70	1.50	1.30	1.15	0.95
	960	980	3.15	2.90	2.65	2.40	2.20	1.95	1.75	1.60	1.40	1.20	1.05
	980	1,000	3.25	3.00	2.75	2.55	2.30	2.05	1.85	1.65	1.50	1.30	1.15
	1,000	1,020	3.40	3.15	2.90	2.65	2.40	2.15	1.95	1.75	1.55	1.40	1.20
	1,020	1,040	3.50	3.25	3.00	2.75	2.50	2.30	2.05	1.85	1.65	1.45	1.30
	1,040	1,060	3.60	3.35	3.15	2.90	2.65	2.40	2.15	1.95	1.75	1.55	1.40
	1,060	1,080	3.75	3.50	3.25	3.00	2.75	2.50	2.25	2.05	1.85	1.65	1.45
	1,080	1,100	3.85	3.60	3.35	3.10	2.85	2.60	2.40	2.15	1.95	1.75	1.55
	1,100	1,120	3.95	3.75	3.50	3.25	3.00	2.75	2.50	2.25	2.05	1.85	1.65
	1,120	1,140	4.10	3.85	3.60	3.35	3.10	2.85	2.60	2.35	2.15	1.95	1.75
	1,140	1,160	4.25	3.95	3.70	3.45	3.20	3.00	2.75	2.50	2.25	2.05	1.85
	1,160	1,180	4.35	4.10	3.85	3.60	3.35	3.10	2.85	2.60	2.35	2.15	1.90
	1,180	1,200	4.50	4.20	3.95	3.70	3.45	3.20	2.95	2.70	2.50	2.25	2.00
	1,200	1,220	4.65	4.35	4.05	3.80	3.60	3.35	3.10	2.85	2.60	2.35	2.15
	1,220	1,240	4.80	4.50	4.20	3.95	3.70	3.45	3.20	2.95	2.70	2.45	2.25
	1,240	1,260	4.90	4.65	4.35	4.05	3.80	3.55	3.30	3.10	2.85	2.60	2.35
	1,260	1,280	5.05	4.75	4.50	4.20	3.95	3.70	3.45	3.20	2.95	2.70	2.45
	1,280	1,300	5.20	4.90	4.60	4.35	4.05	3.80	3.55	3.30	3.05	2.80	2.60
	1,300	1,320	5.35	5.05	4.75	4.45	4.20	3.90	3.70	3.45	3.20	2.95	2.70
	1,320	1,340	5.45	5.20	4.90	4.60	4.30	4.05	3.80	3.55	3.30	3.05	2.80
	1,340	1,360	5.60	5.30	5.05	4.75	4.45	4.20	3.90	3.65	3.40	3.20	2.95
\$1,360 & over		Use Method II, "Exact Calculation Method," on page T-57 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	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	0.15										
360	380	0.25	\$0.05									
380	400	0.30	0.15									
400	420	0.40	0.25	\$0.05								
420	440	0.45	0.30	0.15								
440	460	0.55	0.40	0.20	\$0.05							
460	480	0.65	0.45	0.30	0.15							
480	500	0.70	0.55	0.40	0.20	\$0.05						
500	520	0.80	0.65	0.45	0.30	0.15						
520	540	0.85	0.70	0.55	0.35	0.20	\$0.05					
540	560	0.95	0.80	0.60	0.45	0.30	0.10					
560	580	1.05	0.85	0.70	0.55	0.35	0.20	\$0.05				
580	600	1.10	0.95	0.80	0.60	0.45	0.30	0.10				
600	620	1.20	1.05	0.85	0.70	0.55	0.35	0.20	\$0.05			
620	640	1.25	1.10	0.95	0.75	0.60	0.45	0.25	0.10			
640	660	1.35	1.20	1.00	0.85	0.70	0.50	0.35	0.20			
660	680	1.45	1.25	1.10	0.95	0.75	0.60	0.45	0.25	\$0.10		
680	700	1.55	1.35	1.20	1.00	0.85	0.70	0.50	0.35	0.20		
700	720	1.65	1.45	1.25	1.10	0.95	0.75	0.60	0.45	0.25	\$0.10	
720	740	1.70	1.55	1.35	1.15	1.00	0.85	0.65	0.50	0.35	0.15	
740	760	1.80	1.60	1.45	1.25	1.10	0.90	0.75	0.60	0.40	0.25	\$0.10
760	780	1.90	1.70	1.50	1.35	1.15	1.00	0.85	0.65	0.50	0.35	0.15
780	800	2.00	1.80	1.60	1.40	1.25	1.10	0.90	0.75	0.60	0.40	0.25
800	820	2.10	1.90	1.70	1.50	1.35	1.15	1.00	0.85	0.65	0.50	0.35
820	840	2.20	2.00	1.80	1.60	1.40	1.25	1.05	0.90	0.75	0.55	0.40
840	860	2.30	2.10	1.90	1.70	1.50	1.30	1.15	1.00	0.80	0.65	0.50
860	880	2.45	2.20	2.00	1.80	1.60	1.40	1.25	1.05	0.90	0.75	0.55
880	900	2.55	2.30	2.10	1.85	1.70	1.50	1.30	1.15	1.00	0.80	0.65
900	920	2.65	2.40	2.20	2.00	1.80	1.60	1.40	1.25	1.05	0.90	0.75
920	940	2.80	2.55	2.30	2.10	1.85	1.70	1.50	1.30	1.15	0.95	0.80
940	960	2.90	2.65	2.40	2.20	1.95	1.75	1.60	1.40	1.20	1.05	0.90
960	980	3.00	2.80	2.55	2.30	2.05	1.85	1.65	1.50	1.30	1.15	0.95
980	1,000	3.15	2.90	2.65	2.40	2.20	1.95	1.75	1.55	1.40	1.20	1.05
1,000	1,020	3.25	3.00	2.75	2.50	2.30	2.05	1.85	1.65	1.50	1.30	1.15
1,020	1,040	3.40	3.15	2.90	2.65	2.40	2.15	1.95	1.75	1.55	1.40	1.20
1,040	1,060	3.50	3.25	3.00	2.75	2.50	2.25	2.05	1.85	1.65	1.45	1.30
1,060	1,080	3.60	3.35	3.10	2.90	2.65	2.40	2.15	1.95	1.75	1.55	1.35
1,080	1,100	3.75	3.50	3.25	3.00	2.75	2.50	2.25	2.05	1.85	1.65	1.45
1,100	1,120	3.85	3.60	3.35	3.10	2.85	2.60	2.35	2.15	1.95	1.75	1.55
1,120	1,140	3.95	3.70	3.50	3.25	3.00	2.75	2.50	2.25	2.05	1.85	1.65
1,140	1,160	4.10	3.85	3.60	3.35	3.10	2.85	2.60	2.35	2.15	1.90	1.75
1,160	1,180	4.25	3.95	3.70	3.45	3.20	2.95	2.75	2.50	2.25	2.05	1.80
1,180	1,200	4.35	4.10	3.85	3.60	3.35	3.10	2.85	2.60	2.35	2.15	1.90
1,200	1,220	4.50	4.20	3.95	3.70	3.45	3.20	2.95	2.70	2.45	2.25	2.00
1,220	1,240	4.65	4.35	4.05	3.80	3.55	3.35	3.10	2.85	2.60	2.35	2.10
1,240	1,260	4.75	4.50	4.20	3.95	3.70	3.45	3.20	2.95	2.70	2.45	2.25
1,260	1,280	4.90	4.65	4.35	4.05	3.80	3.55	3.30	3.05	2.85	2.60	2.35
1,280	1,300	5.05	4.75	4.50	4.20	3.95	3.70	3.45	3.20	2.95	2.70	2.45
1,300	1,320	5.20	4.90	4.60	4.35	4.05	3.80	3.55	3.30	3.05	2.80	2.55
1,320	1,340	5.30	5.05	4.75	4.45	4.20	3.90	3.65	3.45	3.20	2.95	2.70
1,340	1,360	5.45	5.15	4.90	4.60	4.30	4.05	3.80	3.55	3.30	3.05	2.80
\$1,360 & over		Use Method II, "Exact Calculation Method," on page T-58 of this booklet										

T-51 (1/06)

Method I

Table III

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

SEMIMONTHLY

Payroll Period

T-52 (1/06)

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	400	0.00										
	400	460	0.00										
Table IV	460	480	0.00										
	480	500	0.00										
	500	520	0.00										
	520	540	0.00										
Yonkers	540	560	0.00										
	560	580	0.00										
	580	600	0.05										
RESIDENT	600	640	0.15										
	640	680	0.30										
Income Tax	680	720	0.50	\$0.15									
	720	760	0.65	0.30									
Surcharge	760	800	0.80	0.45	\$0.15								
	800	840	0.95	0.60	0.30								
	840	880	1.10	0.80	0.45	\$0.10							
	880	920	1.30	0.95	0.60	0.30							
	920	960	1.45	1.10	0.75	0.45	\$0.10						
SINGLE	960	1,000	1.60	1.25	0.95	0.60	0.25						
	1,000	1,040	1.75	1.40	1.10	0.75	0.40	\$0.10					
	1,040	1,080	1.90	1.60	1.25	0.90	0.60	0.25					
	1,080	1,120	2.10	1.75	1.40	1.10	0.75	0.40	\$0.10				
	1,120	1,160	2.25	1.90	1.55	1.25	0.90	0.55	0.25				
MONTHLY	1,160	1,200	2.40	2.05	1.75	1.40	1.05	0.75	0.40	\$0.05			
	1,200	1,240	2.55	2.20	1.90	1.55	1.20	0.90	0.55	0.20			
Payroll Period	1,240	1,280	2.70	2.40	2.05	1.70	1.40	1.05	0.70	0.40	\$0.05		
	1,280	1,320	2.90	2.55	2.20	1.90	1.55	1.20	0.90	0.55	0.20		
	1,320	1,360	3.10	2.70	2.35	2.05	1.70	1.35	1.05	0.70	0.35	\$0.05	
	1,360	1,400	3.25	2.90	2.55	2.20	1.85	1.55	1.20	0.85	0.55	0.20	
	1,400	1,440	3.45	3.05	2.70	2.35	2.00	1.70	1.35	1.00	0.70	0.35	
	1,440	1,480	3.60	3.25	2.85	2.50	2.20	1.85	1.50	1.20	0.85	0.50	\$0.20
	1,480	1,520	3.80	3.45	3.05	2.70	2.35	2.00	1.70	1.35	1.00	0.70	0.35
	1,520	1,560	4.00	3.60	3.25	2.85	2.50	2.15	1.85	1.50	1.15	0.85	0.50
	1,560	1,600	4.20	3.80	3.40	3.05	2.65	2.35	2.00	1.65	1.35	1.00	0.65
	1,600	1,640	4.45	4.00	3.60	3.20	2.85	2.50	2.15	1.80	1.50	1.15	0.80
	1,640	1,680	4.65	4.20	3.75	3.40	3.00	2.65	2.30	2.00	1.65	1.30	1.00
	1,680	1,720	4.90	4.40	4.00	3.60	3.20	2.85	2.50	2.15	1.80	1.50	1.15
	1,720	1,760	5.10	4.65	4.20	3.75	3.40	3.00	2.65	2.30	1.95	1.65	1.30
	1,760	1,800	5.35	4.85	4.40	3.95	3.55	3.20	2.80	2.45	2.15	1.80	1.45
	1,800	1,840	5.60	5.10	4.60	4.15	3.75	3.35	3.00	2.60	2.30	1.95	1.60
	1,840	1,880	5.80	5.35	4.85	4.40	3.95	3.55	3.15	2.80	2.45	2.10	1.80
	1,880	1,920	6.05	5.55	5.05	4.60	4.15	3.75	3.35	3.00	2.60	2.30	1.95
	1,920	1,960	6.30	5.80	5.30	4.80	4.35	3.95	3.55	3.15	2.80	2.45	2.10
	1,960	2,000	6.55	6.05	5.55	5.05	4.55	4.15	3.70	3.35	2.95	2.60	2.25
	2,000	2,040	6.75	6.25	5.80	5.30	4.80	4.35	3.90	3.50	3.15	2.75	2.40
	2,040	2,080	7.00	6.50	6.00	5.50	5.05	4.55	4.10	3.70	3.30	2.95	2.60
	2,080	2,120	7.25	6.75	6.25	5.75	5.25	4.80	4.35	3.90	3.50	3.15	2.75
	2,120	2,160	7.45	7.00	6.50	6.00	5.50	5.00	4.55	4.10	3.70	3.30	2.95
	2,160	2,200	7.70	7.20	6.70	6.25	5.75	5.25	4.75	4.30	3.85	3.50	3.10
	2,200	2,240	7.95	7.45	6.95	6.45	6.00	5.50	5.00	4.50	4.10	3.65	3.30
	2,240	2,280	8.20	7.70	7.20	6.70	6.20	5.70	5.25	4.75	4.30	3.85	3.45
	2,280	2,320	8.45	7.90	7.45	6.95	6.45	5.95	5.45	4.95	4.50	4.05	3.65
	2,320	2,360	8.75	8.15	7.65	7.20	6.70	6.20	5.70	5.20	4.70	4.30	3.85
	2,360	2,400	9.00	8.45	7.90	7.40	6.90	6.45	5.95	5.45	4.95	4.50	4.05
	2,400	2,440	9.30	8.70	8.15	7.65	7.15	6.65	6.15	5.70	5.20	4.70	4.25
	2,440	2,480	9.55	9.00	8.40	7.90	7.40	6.90	6.40	5.90	5.45	4.95	4.45
	2,480	2,520	9.85	9.25	8.70	8.10	7.65	7.15	6.65	6.15	5.65	5.15	4.70
	2,520	2,560	10.10	9.55	8.95	8.40	7.85	7.35	6.90	6.40	5.90	5.40	4.90
	2,560	2,600	10.40	9.80	9.25	8.65	8.10	7.60	7.10	6.65	6.15	5.65	5.15
	2,600	2,640	10.65	10.10	9.50	8.95	8.35	7.85	7.35	6.85	6.35	5.90	5.40
	2,640	2,680	10.95	10.35	9.80	9.20	8.65	8.10	7.60	7.10	6.60	6.10	5.60
	2,680	2,720	11.20	10.65	10.05	9.50	8.90	8.35	7.85	7.35	6.85	6.35	5.85
\$2,720 & over		Use Method II, "Exact Calculation Method," on page T-57 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	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	0.15										
680	720	0.30										
720	760	0.45	\$0.15									
760	800	0.65	0.30									
800	840	0.80	0.45	\$0.10								
840	880	0.95	0.60	0.30								
880	920	1.10	0.80	0.45	\$0.10							
920	960	1.25	0.95	0.60	0.25							
960	1,000	1.45	1.10	0.75	0.45	\$0.10						
1,000	1,040	1.60	1.25	0.90	0.60	0.25						
1,040	1,080	1.75	1.40	1.10	0.75	0.40	\$0.10					
1,080	1,120	1.90	1.60	1.25	0.90	0.60	0.25					
1,120	1,160	2.05	1.75	1.40	1.05	0.75	0.40	\$0.05				
1,160	1,200	2.25	1.90	1.55	1.25	0.90	0.55	0.25				
1,200	1,240	2.40	2.05	1.70	1.40	1.05	0.70	0.40	\$0.05			
1,240	1,280	2.55	2.20	1.90	1.55	1.20	0.90	0.55	0.20			
1,280	1,320	2.70	2.40	2.05	1.70	1.40	1.05	0.70	0.40	\$0.05		
1,320	1,360	2.90	2.55	2.20	1.85	1.55	1.20	0.85	0.55	0.20		
1,360	1,400	3.05	2.70	2.35	2.05	1.70	1.35	1.05	0.70	0.35	\$0.05	
1,400	1,440	3.25	2.90	2.50	2.20	1.85	1.50	1.20	0.85	0.50	0.20	
1,440	1,480	3.45	3.05	2.70	2.35	2.00	1.70	1.35	1.00	0.70	0.35	\$0.00
1,480	1,520	3.60	3.25	2.85	2.50	2.20	1.85	1.50	1.20	0.85	0.50	0.20
1,520	1,560	3.80	3.40	3.05	2.65	2.35	2.00	1.65	1.35	1.00	0.65	0.35
1,560	1,600	4.00	3.60	3.20	2.85	2.50	2.15	1.85	1.50	1.15	0.85	0.50
1,600	1,640	4.20	3.80	3.40	3.05	2.65	2.30	2.00	1.65	1.30	1.00	0.65
1,640	1,680	4.40	4.00	3.60	3.20	2.85	2.50	2.15	1.80	1.50	1.15	0.80
1,680	1,720	4.65	4.20	3.75	3.40	3.00	2.65	2.30	2.00	1.65	1.30	1.00
1,720	1,760	4.85	4.40	3.95	3.55	3.20	2.80	2.45	2.15	1.80	1.45	1.15
1,760	1,800	5.10	4.60	4.20	3.75	3.35	3.00	2.65	2.30	1.95	1.65	1.30
1,800	1,840	5.35	4.85	4.40	3.95	3.55	3.20	2.80	2.45	2.10	1.80	1.45
1,840	1,880	5.55	5.10	4.60	4.15	3.75	3.35	3.00	2.60	2.30	1.95	1.60
1,880	1,920	5.80	5.30	4.85	4.35	3.95	3.55	3.15	2.80	2.45	2.10	1.80
1,920	1,960	6.05	5.55	5.05	4.60	4.15	3.70	3.35	2.95	2.60	2.25	1.95
1,960	2,000	6.30	5.80	5.30	4.80	4.35	3.90	3.50	3.15	2.75	2.45	2.10
2,000	2,040	6.50	6.05	5.55	5.05	4.55	4.15	3.70	3.35	2.95	2.60	2.25
2,040	2,080	6.75	6.25	5.75	5.30	4.80	4.35	3.90	3.50	3.15	2.75	2.40
2,080	2,120	7.00	6.50	6.00	5.50	5.00	4.55	4.10	3.70	3.30	2.95	2.60
2,120	2,160	7.25	6.75	6.25	5.75	5.25	4.75	4.30	3.90	3.50	3.10	2.75
2,160	2,200	7.45	6.95	6.50	6.00	5.50	5.00	4.55	4.10	3.65	3.30	2.90
2,200	2,240	7.70	7.20	6.70	6.20	5.75	5.25	4.75	4.30	3.85	3.50	3.10
2,240	2,280	7.95	7.45	6.95	6.45	5.95	5.50	5.00	4.50	4.05	3.65	3.30
2,280	2,320	8.20	7.70	7.20	6.70	6.20	5.70	5.20	4.75	4.30	3.85	3.45
2,320	2,360	8.45	7.90	7.40	6.95	6.45	5.95	5.45	4.95	4.50	4.05	3.65
2,360	2,400	8.75	8.15	7.65	7.15	6.70	6.20	5.70	5.20	4.70	4.25	3.85
2,400	2,440	9.00	8.45	7.90	7.40	6.90	6.40	5.95	5.45	4.95	4.50	4.05
2,440	2,480	9.30	8.70	8.15	7.65	7.15	6.65	6.15	5.65	5.20	4.70	4.25
2,480	2,520	9.55	9.00	8.40	7.85	7.40	6.90	6.40	5.90	5.40	4.90	4.45
2,520	2,560	9.80	9.25	8.70	8.10	7.60	7.15	6.65	6.15	5.65	5.15	4.65
2,560	2,600	10.10	9.55	8.95	8.40	7.85	7.35	6.85	6.40	5.90	5.40	4.90
2,600	2,640	10.35	9.80	9.25	8.65	8.10	7.60	7.10	6.60	6.10	5.65	5.15
2,640	2,680	10.65	10.05	9.50	8.95	8.35	7.85	7.35	6.85	6.35	5.85	5.40
2,680	2,720	10.90	10.35	9.80	9.20	8.65	8.05	7.60	7.10	6.60	6.10	5.60
\$2,720 & over		Use Method II, "Exact Calculation Method," on page T-58 of this booklet										

Method I

Table IV

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

MONTHLY

Payroll Period

T-54 (1/06)

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										
Yonkers	33	34	0.05										
	34	35	0.05										
	35	36	0.05										
RESIDENT	36	37	0.05										
	37	38	0.05	\$0.05									
	38	39	0.05	0.05									
Income Tax	39	40	0.05	0.05									
	40	41	0.05	0.05									
Surcharge	41	42	0.05	0.05	\$0.05								
	42	43	0.05	0.05	0.05								
	43	44	0.05	0.05	0.05								
	44	45	0.05	0.05	0.05								
SINGLE	45	46	0.05	0.05	0.05	\$0.05							
	46	47	0.10	0.05	0.05	0.05							
	47	48	0.10	0.05	0.05	0.05							
	48	49	0.10	0.05	0.05	0.05	\$0.05						
	49	50	0.10	0.10	0.05	0.05	0.05						
	50	52	0.10	0.10	0.05	0.05	0.05						
DAILY	52	54	0.10	0.10	0.05	0.05	0.05	\$0.05					
	54	56	0.10	0.10	0.10	0.05	0.05	0.05					
Payroll Period	56	58	0.10	0.10	0.10	0.05	0.05	0.05	\$0.05				
	58	60	0.15	0.10	0.10	0.10	0.05	0.05	0.05				
	60	62	0.15	0.10	0.10	0.10	0.10	0.05	0.05	\$0.05			
	62	64	0.15	0.15	0.10	0.10	0.10	0.05	0.05	0.05			
	64	66	0.15	0.15	0.10	0.10	0.10	0.10	0.05	0.05	\$0.05		
	66	68	0.15	0.15	0.15	0.10	0.10	0.10	0.05	0.05	0.05		
	68	70	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.05	0.05	\$0.05	
	70	72	0.20	0.15	0.15	0.15	0.10	0.10	0.10	0.05	0.05	0.05	
	72	74	0.20	0.20	0.15	0.15	0.10	0.10	0.10	0.10	0.05	0.05	\$0.05
	74	76	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.10	0.05	0.05	0.05
	76	78	0.20	0.20	0.20	0.15	0.15	0.10	0.10	0.10	0.10	0.05	0.05
	78	80	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.10	0.05	0.05
	80	82	0.25	0.20	0.20	0.20	0.15	0.15	0.10	0.10	0.10	0.10	0.05
	82	84	0.25	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.10	0.05
	84	86	0.25	0.25	0.20	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.10
	86	88	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.10
	88	90	0.30	0.25	0.25	0.20	0.20	0.20	0.15	0.15	0.15	0.10	0.10
	90	92	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10
	92	94	0.30	0.30	0.25	0.25	0.20	0.20	0.20	0.15	0.15	0.15	0.10
	94	96	0.30	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.15	0.10
	96	98	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.20	0.15	0.15	0.15
	98	100	0.35	0.30	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.15
	100	102	0.35	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.20	0.15	0.15
	102	104	0.35	0.35	0.30	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15
	104	106	0.40	0.35	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.20	0.15
	106	108	0.40	0.35	0.35	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15
	108	110	0.40	0.40	0.35	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.20
	110	112	0.40	0.40	0.35	0.35	0.35	0.30	0.30	0.25	0.25	0.20	0.20
	112	114	0.45	0.40	0.40	0.35	0.35	0.30	0.30	0.25	0.25	0.20	0.20
	114	116	0.45	0.40	0.40	0.35	0.35	0.35	0.30	0.30	0.25	0.25	0.20
	116	118	0.45	0.45	0.40	0.40	0.35	0.35	0.30	0.30	0.25	0.25	0.25
	118	120	0.50	0.45	0.45	0.40	0.35	0.35	0.35	0.30	0.30	0.25	0.25
	120	122	0.50	0.45	0.45	0.40	0.40	0.35	0.35	0.30	0.30	0.25	0.25
	122	124	0.50	0.50	0.45	0.45	0.40	0.35	0.35	0.35	0.30	0.30	0.25
	124	126	0.50	0.50	0.45	0.45	0.40	0.40	0.35	0.35	0.30	0.30	0.25
	126	128	0.55	0.50	0.50	0.45	0.45	0.40	0.40	0.35	0.35	0.30	0.30
	128	130	0.55	0.50	0.50	0.45	0.45	0.40	0.40	0.35	0.35	0.30	0.30
	\$130 & over		Use Method II, "Exact Calculation Method," on page T-57 of this booklet										

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
\$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	0.05											
36	37	0.05											
37	38	0.05											
38	39	0.05											
39	40	0.05	\$0.05										
40	41	0.05	0.05										
41	42	0.05	0.05										
42	43	0.05	0.05										
43	44	0.05	0.05	\$0.05									
44	45	0.05	0.05	0.05									
45	46	0.05	0.05	0.05									
46	47	0.05	0.05	0.05									
47	48	0.10	0.05	0.05	\$0.05								
48	49	0.10	0.05	0.05	0.05								
49	50	0.10	0.05	0.05	0.05								
50	52	0.10	0.05	0.05	0.05	\$0.05							
52	54	0.10	0.10	0.05	0.05	0.05							
54	56	0.10	0.10	0.05	0.05	0.05	\$0.05						
56	58	0.10	0.10	0.10	0.05	0.05	0.05						
58	60	0.10	0.10	0.10	0.05	0.05	0.05	\$0.05					
60	62	0.15	0.10	0.10	0.10	0.05	0.05	0.05					
62	64	0.15	0.10	0.10	0.10	0.10	0.05	0.05	\$0.05				
64	66	0.15	0.15	0.10	0.10	0.10	0.05	0.05	0.05				
66	68	0.15	0.15	0.10	0.10	0.10	0.10	0.05	0.05	\$0.05			
68	70	0.15	0.15	0.15	0.10	0.10	0.10	0.05	0.05	0.05			
70	72	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.05	0.05	\$0.05		
72	74	0.20	0.15	0.15	0.15	0.10	0.10	0.10	0.05	0.05	0.05		
74	76	0.20	0.20	0.15	0.15	0.10	0.10	0.10	0.10	0.05	0.05	\$0.05	
76	78	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.10	0.05	0.05	0.05	
78	80	0.20	0.20	0.20	0.15	0.15	0.10	0.10	0.10	0.10	0.10	0.05	0.05
80	82	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.05	0.05
82	84	0.25	0.20	0.20	0.20	0.15	0.15	0.10	0.10	0.10	0.10	0.10	0.05
84	86	0.25	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.05
86	88	0.25	0.25	0.20	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.10	0.10
88	90	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.10	0.10
90	92	0.30	0.25	0.25	0.20	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.10
92	94	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.10
94	96	0.30	0.30	0.25	0.25	0.20	0.20	0.20	0.15	0.15	0.15	0.10	0.10
96	98	0.30	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10
98	100	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.20	0.15	0.15	0.15	0.15
100	102	0.35	0.30	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.15	0.15
102	104	0.35	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.20	0.15	0.15	0.15
104	106	0.35	0.35	0.30	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.15
106	108	0.40	0.35	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.20	0.15	0.15
108	110	0.40	0.35	0.35	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15
110	112	0.40	0.40	0.35	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15
112	114	0.40	0.40	0.35	0.35	0.35	0.30	0.30	0.25	0.25	0.20	0.15	0.15
114	116	0.45	0.40	0.40	0.35	0.35	0.30	0.30	0.25	0.25	0.25	0.20	0.20
116	118	0.45	0.45	0.40	0.35	0.35	0.35	0.30	0.30	0.25	0.25	0.20	0.20
118	120	0.45	0.45	0.40	0.40	0.35	0.35	0.30	0.30	0.25	0.25	0.20	0.20
120	122	0.50	0.45	0.45	0.40	0.35	0.35	0.35	0.30	0.30	0.25	0.25	0.25
122	124	0.50	0.45	0.45	0.40	0.40	0.35	0.35	0.30	0.30	0.25	0.25	0.25
124	126	0.50	0.50	0.45	0.45	0.40	0.35	0.35	0.35	0.30	0.30	0.25	0.25
126	128	0.50	0.50	0.45	0.45	0.40	0.40	0.35	0.35	0.30	0.30	0.25	0.25
128	130	0.55	0.50	0.50	0.45	0.45	0.40	0.40	0.35	0.35	0.30	0.25	0.25
\$130 & over		Use Method II, "Exact Calculation Method," on page T-58 of this booklet											

T-55 (1/06)

Method I

Table V

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

DAILY

Payroll Period

Yonkers

Special Tables for Deduction and Exemption Allowances

Applicable to Method II, Exact Calculation Method for Yonkers; see pages 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/miscell.	\$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 State 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 \$3,200* 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	\$8.45
Weekly	42.25
Biweekly	84.50
Semimonthly	91.75
Monthly	183.50
Quarterly	550.00
Semiannual	1,100.00
Annual	2,200.00

* The adjustments in Table D are based on the 2005 federal exemption amount of \$3,200. The federal exemption amount may be adjusted for inflation as prescribed by the Internal Revenue Code. For an annual payroll period, the adjustment for each federal exemption should be changed by subtracting \$1,000 from the current federal exemption amount. Other payroll periods should be recalculated accordingly.

Table II - A Weekly Payroll					
Line Item e	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. Multiply by 10% (.10). Withhold the product. Column 5
	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	.....	2,885	0.0735	203.92

Table II - D Monthly Payroll					
Line Item e	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. Multiply by 10% (.10). Withhold the product. Column 5
	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	.....	12,500	0.0735	883.67

Table II - B Biweekly Payroll					
Line Item e	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. Multiply by 10% (.10). Withhold the product. Column 5
	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	.....	5,769	0.0735	407.85

Table II - E Daily Payroll					
Line Item e	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. Multiply by 10% (.10). Withhold the product. Column 5
	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	.....	577	0.0735	40.78

Table II - C Semimonthly Payroll					
Line Item e	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. Multiply by 10% (.10). Withhold the product. Column 5
	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	.....	6,250	0.0735	441.83

Annual Tax Rate Schedule					
Line Item e	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 taxable portion of annualized pay Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Multiply by 10% (.10). Withhold the product. Column 5
	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	.....	150,000	0.0735	10,604.00

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 10% (.10). The resulting product is the amount to withhold from wages.

See page T-58-A 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 Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Multiply by 10% (.10). Withhold the product. Column 5
	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	.....	2,885	0.0735	203.92

L i n e	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. Multiply by 10% (.10). Withhold the product. Column 5
	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	.....	12,500	0.0735	883.67

L i n e	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. Multiply by 10% (.10). Withhold the product. Column 5
	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	.....	5,769	0.0735	407.85

L i n e	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. Multiply by 10% (.10). Withhold the product. Column 5
	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	.....	577	0.0735	40.78

L i n e	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. Multiply by 10% (.10). Withhold the product. Column 5
	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	.....	6,250	0.0735	441.83

L i n e	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 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. Multiply by 10% (.10). Withhold the product. Column 5
	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	.....	150,000	0.0735	10,604.00

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 10% (.10). The resulting product is the amount to withhold from wages.

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

Method II Exact Calculation Method Examples

Single

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

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

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

1. Amount from Table A on page T-56 is \$831.15 for single, monthly payroll, 3 exemptions. \$50,000 wages - \$831.15 = \$49,168.85 net wages.
2. Use Table II - D on page T-57 for single, monthly payroll. Look up \$49,168.85 and use line 8 on which \$49,168.85 is greater than Column 1 (\$12,500).
3. \$49,168.85 - \$12,500 (from Column 3, line 8) = \$36,668.85.
4. \$36,668.85 x .0735 (from Column 4, line 8) = \$2,695.16.
5. \$2,695.16 + \$883.67 (from Column 5, line 8) = \$3,578.83.
\$3,578.83 X .10 = \$357.88. Withhold this amount.

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

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

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

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

Married

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

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

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

1. Amount from Table A on page T-56 is \$872.80 for married, monthly payroll, 3 exemptions. \$50,000 wages - \$872.80 = \$49,127.20 net wages.
2. Use Table II - D on page T-58 for married, monthly payroll. Look up \$49,127.20 and use line 8 on which \$49,127.20 is greater than Column 1 (\$12,500).
3. \$49,127.20 - \$12,500 (from Column 3, line 8) = \$36,627.20.
4. \$36,627.20 x .0735 (from Column 4, line 8) = \$2,696.10.
5. \$2,696.10 + \$883.67 (from Column 5, line 8) = \$3,575.77.
\$3,575.77 X .10 = \$357.58. Withhold this amount.

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

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

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

1. Amount from Table A on page T-56 is \$36.45 for married, daily payroll, 2 exemptions. \$750 wages - \$36.45 = \$713.55 net wages.
2. Use Table II - E on page T-58 for married, daily payroll. Look up \$713.55 and use line 8 on which \$713.55 is greater than Column 1 (\$577).
3. \$713.55 - \$577 (from Column 3, line 8) = \$136.55.
4. \$136.55 x .0735 (from Column 4, line 8) = \$10.04.
5. \$10.04 + \$40.78 (from Column 5, line 8) = \$50.82.
\$50.82 X .10 = \$5.09. Withhold this amount.

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

(continued on next page)

Yonkers

Single or Married

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

(continued from preceding page)

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
\$301	\$1.38	\$351	\$1.67	\$401	\$1.98	\$451	\$2.33	\$501	\$2.67	\$551	\$3.01
302	1.38	352	1.68	402	1.99	452	2.33	502	2.68	552	3.02
303	1.39	353	1.68	403	2.00	453	2.34	503	2.68	553	3.02
304	1.40	354	1.69	404	2.00	454	2.35	504	2.69	554	3.03
305	1.40	355	1.70	405	2.01	455	2.35	505	2.70	555	3.04
306	1.41	356	1.70	406	2.02	456	2.36	506	2.70	556	3.05
307	1.41	357	1.71	407	2.02	457	2.37	507	2.71	557	3.05
308	1.42	358	1.71	408	2.03	458	2.37	508	2.72	558	3.06
309	1.43	359	1.72	409	2.04	459	2.38	509	2.72	559	3.07
310	1.43	360	1.73	410	2.05	460	2.39	510	2.73	560	3.07
311	1.44	361	1.73	411	2.05	461	2.39	511	2.74	561	3.08
312	1.44	362	1.74	412	2.06	462	2.40	512	2.74	562	3.09
313	1.45	363	1.74	413	2.07	463	2.41	513	2.75	563	3.09
314	1.45	364	1.75	414	2.07	464	2.41	514	2.76	564	3.10
315	1.46	365	1.76	415	2.08	465	2.42	515	2.76	565	3.11
316	1.47	366	1.76	416	2.09	466	2.43	516	2.77	566	3.11
317	1.47	367	1.77	417	2.09	467	2.44	517	2.78	567	3.12
318	1.48	368	1.77	418	2.10	468	2.44	518	2.78	568	3.13
319	1.48	369	1.78	419	2.11	469	2.45	519	2.79	569	3.13
320	1.49	370	1.78	420	2.11	470	2.46	520	2.80	570	3.14
321	1.50	371	1.79	421	2.12	471	2.46	521	2.81	571	3.15
322	1.50	372	1.80	422	2.13	472	2.47	522	2.81	572	3.15
323	1.51	373	1.80	423	2.13	473	2.48	523	2.82	573	3.16
324	1.51	374	1.81	424	2.14	474	2.48	524	2.83	574	3.17
325	1.52	375	1.81	425	2.15	475	2.49	525	2.83	575	3.18
326	1.53	376	1.82	426	2.15	476	2.50	526	2.84	576	3.18
327	1.53	377	1.83	427	2.16	477	2.50	527	2.85	577	3.19
328	1.54	378	1.83	428	2.17	478	2.51	528	2.85	578	3.20
329	1.54	379	1.84	429	2.18	479	2.52	529	2.86	579	3.20
330	1.55	380	1.84	430	2.18	480	2.52	530	2.87	580	3.21
331	1.55	381	1.85	431	2.19	481	2.53	531	2.87	581	3.22
332	1.56	382	1.86	432	2.20	482	2.54	532	2.88	582	3.22
333	1.57	383	1.86	433	2.20	483	2.55	533	2.89	583	3.23
334	1.57	384	1.87	434	2.21	484	2.55	534	2.89	584	3.24
335	1.58	385	1.87	435	2.22	485	2.56	535	2.90	585	3.24
336	1.58	386	1.88	436	2.22	486	2.57	536	2.91	586	3.25
337	1.59	387	1.89	437	2.23	487	2.57	537	2.91	587	3.26
338	1.60	388	1.89	438	2.24	488	2.58	538	2.92	588	3.26
339	1.60	389	1.90	439	2.24	489	2.59	539	2.93	589	3.27
340	1.61	390	1.91	440	2.25	490	2.59	540	2.94	590	3.28
341	1.61	391	1.91	441	2.26	491	2.60	541	2.94	591	3.28
342	1.62	392	1.92	442	2.26	492	2.61	542	2.95	592	3.29
343	1.63	393	1.93	443	2.27	493	2.61	543	2.96	593	3.30
344	1.63	394	1.94	444	2.28	494	2.62	544	2.96	594	3.31
345	1.64	395	1.94	445	2.28	495	2.63	545	2.97	595	3.31
346	1.64	396	1.95	446	2.29	496	2.63	546	2.98	596	3.32
347	1.65	397	1.96	447	2.30	497	2.64	547	2.98	597	3.33
348	1.66	398	1.96	448	2.31	498	2.65	548	2.99	598	3.33
349	1.66	399	1.97	449	2.31	499	2.65	549	3.00	599	3.34
350	1.67	400	1.98	450	2.32	500	2.66	550	3.00	600	3.35

Yonkers - Nonresident Earnings Tax

Method VI

Wage Bracket Tables

Select the appropriate table for the payroll period covered.

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

Yonkers - Nonresident Earnings Tax

Method VII - Exact Calculation Method

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

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

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

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

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

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

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

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

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

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

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

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

Example 1:

Weekly payroll, \$75 gross wages

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

Example 2:

Weekly payroll, \$200 gross wages

Step 1 Use Table II - A for weekly payroll. Use line 3 (\$200 is at least \$193 and less than \$385).

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

Step 3 \$162 x .0050 = \$0.81

Example 3:

Semimonthly payroll, \$400 gross wages

Step 1 Use Table II - C for semimonthly payroll. Use line 2 (\$400 is at least \$167 and less than \$417).

Step 2 \$400 - \$125 (exemption) = \$275

Step 3 \$275 x .0050 = \$1.38

Yonkers - Nonresident Earnings Tax

Method VIII - Annualized Tax Method

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

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

Table P Annual Factors

Daily	Weekly	Biweekly	Semimonthly	Monthly
260	52	26	24	12

Annual Tax Rate Schedule

The Yonkers nonresident earnings tax rate is .50%

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

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

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

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

Example 1:

Weekly payroll, \$75 gross wages

- Step 1 The annual factor for weekly wages found in Table P is 52.
 $\$75 \times 52 = \$3,900$
- Step 2 \$3,900 is found on line 1 since it is over \$0 but not over \$3,999.99. No tax is to be withheld.

Example 2:

Weekly payroll, \$200 gross wages

- Step 1 The annual factor for weekly wages found in Table P is 52.
 $\$200 \times 52 = \$10,400$
- Step 2 \$10,400 is found on line 3 since it is over \$10,000 but not over \$20,000.
- Step 3 $\$10,400 - \$2,000 = \$8,400$
- Step 4 $\$8,400 \times .0050 = \42.00
- Step 5 $\$42/52 = \$.81$ Withhold this amount.

Example 3:

Semimonthly payroll, \$400 gross wages

- Step 1 The annual factor for semimonthly wages found in Table P is 24.
 $\$400 \times 24 = \$9,600$
- Step 2 \$9,600 is found on line 2 since it is over \$3,999.99 but not over \$10,000.
- Step 3 $\$9,600 - \$3,000 = \$6,600$
- Step 4 $\$6,600 \times .0050 = \33.00
- Step 5 $\$33.00/24 = \1.38 Withhold this amount.

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 = \$6.95

(4) $\$6.95 \times 3 = \20.85

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 = \$10.80*

(4) $\$10.80 \times 3 = \32.40

C. Using the Monthly Table for 10-Day Payroll

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

D. Salaries Paid on a 10-Month Basis: Converting Salaries to a 12-Month Basis in Order to Use the Monthly Table (or Semimonthly, etc.)

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

(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 6. 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).

NEW YORK CITY - RESIDENT TAX
SINGLE - **WEEKLY**
Payroll Period

Method I

Table I

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		TAX TO BE WITHHELD										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										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
		TAX TO BE WITHHELD										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	But Less Than	0	1	2	3	4	5	6	7		8	9
\$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

Method I

NEW YORK CITY - RESIDENT TAX
SINGLE - **WEEKLY**
Payroll Period

Table I

T-19
(1/06)

WAGES		EXEMPTIONS CLAIMED										10 or more
		At Least	But Less Than	0	1	2	3	4	5	6	7		8	9
\$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	40.10
1,440	1,450	48.20	47.45	46.65	45.90	45.15	44.35	43.60	42.80	42.05	41.30	40.50
1,450	1,460	48.60	47.85	47.05	46.30	45.55	44.75	44.00	43.20	42.45	41.70	40.90

\$1,460 & over Use Method II, "Exact Calculation Method," on page T-39 of this booklet.

**NEW YORK CITY - RESIDENT TAX
MARRIED - WEEKLY**

Payroll Period

Method I

Table I

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more
\$330	\$330	\$4.90	\$3.70	\$3.15	\$2.70	\$2.35	\$1.95	\$1.60	\$1.25	\$0.90	\$0.50	\$0.50
330	340	5.20	4.60	4.00	3.40	2.90	2.55	2.15	1.80	1.45	1.05	0.70
340	350	5.50	4.90	4.35	3.75	3.15	2.70	2.35	2.00	1.60	1.25	0.90
350	360	5.85	5.25	4.65	4.05	3.45	2.90	2.55	2.20	1.80	1.45	1.10
360	370	6.15	5.55	4.95	4.35	3.75	3.15	2.75	2.35	2.00	1.65	1.25
370	380	6.45	5.85	5.25	4.65	4.05	3.45	2.90	2.55	2.20	1.85	1.45
380	390	6.75	6.15	5.55	4.95	4.35	3.80	3.20	2.75	2.40	2.00	1.65
390	400	7.05	6.45	5.90	5.30	4.70	4.10	3.50	2.95	2.55	2.20	1.85
400	410	7.45	6.80	6.20	5.60	5.00	4.40	3.80	3.20	2.75	2.40	2.05
410	420	7.80	7.10	6.50	5.90	5.30	4.70	4.10	3.50	2.95	2.60	2.20
420	430	8.20	7.45	6.80	6.20	5.60	5.00	4.40	3.85	3.25	2.80	2.40
430	440	8.55	7.85	7.10	6.50	5.90	5.35	4.75	4.15	3.55	3.00	2.60
440	450	8.90	8.20	7.50	6.85	6.25	5.65	5.05	4.45	3.85	3.25	2.80
450	460	9.30	8.60	7.85	7.15	6.55	5.95	5.35	4.75	4.15	3.55	3.00
460	470	9.65	8.95	8.25	7.50	6.85	6.25	5.65	5.05	4.45	3.85	3.25
470	480	10.05	9.30	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	3.90
490	500	10.75	10.05	9.35	8.65	7.90	7.20	6.60	6.00	5.40	4.80	4.20
500	510	11.15	10.45	9.70	9.00	8.30	7.60	6.90	6.30	5.70	5.10	4.50
510	520	11.50	10.80	10.10	9.35	8.65	7.95	7.25	6.60	6.00	5.40	4.85
520	530	11.90	11.15	10.45	9.75	9.05	8.30	7.60	6.95	6.35	5.75	5.15
530	540	12.25	11.55	10.80	10.10	9.40	8.70	8.00	7.25	6.65	6.05	5.45
540	550	12.60	11.90	11.20	10.50	9.75	9.05	8.35	7.65	6.95	6.35	5.75
550	560	13.00	12.30	11.55	10.85	10.15	9.45	8.70	8.00	7.30	6.65	6.05
560	570	13.35	12.65	11.95	11.20	10.50	9.80	9.10	8.40	7.65	6.95	6.40
570	580	13.75	13.00	12.30	11.60	10.90	10.15	9.45	8.75	8.05	7.30	6.70
580	590	14.10	13.40	12.65	11.95	11.25	10.55	9.85	9.10	8.40	7.70	7.00
590	600	14.50	13.75	13.05	12.35	11.60	10.90	10.20	9.50	8.75	8.05	7.35
600	610	14.85	14.15	13.40	12.70	12.00	11.30	10.55	9.85	9.15	8.45	7.70
610	620	15.25	14.50	13.80	13.05	12.35	11.65	10.95	10.25	9.50	8.80	8.10
620	630	15.65	14.90	14.15	13.45	12.75	12.00	11.30	10.60	9.90	9.15	8.45
630	640	16.05	15.30	14.55	13.80	13.10	12.40	11.70	10.95	10.25	9.55	8.85
640	650	16.45	15.70	14.95	14.20	13.45	12.75	12.05	11.35	10.60	9.90	9.20
650	660	16.80	16.05	15.30	14.55	13.85	13.15	12.40	11.70	11.00	10.30	9.55
660	670	17.20	16.45	15.70	14.95	14.20	13.50	12.80	12.10	11.35	10.65	9.95
670	680	17.60	16.85	16.10	15.35	14.60	13.85	13.15	12.45	11.75	11.00	10.30
680	690	18.00	17.25	16.50	15.75	15.00	14.25	13.55	12.80	12.10	11.40	10.70
690	700	18.40	17.65	16.90	16.15	15.40	14.65	13.90	13.20	12.45	11.75	11.05
700	710	18.75	18.00	17.25	16.50	15.75	15.00	14.25	13.55	12.85	12.15	11.40

(continued on next page)

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more
\$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
		TAX TO BE WITHHELD										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more
710	\$70	\$19.15	\$18.40	\$17.65	\$16.90	\$16.15	\$15.40	\$14.65	\$13.95	\$13.20	\$12.50	\$11.80
720	730	19.55	18.80	18.05	17.30	16.55	15.80	15.05	14.30	13.60	12.85	12.15
730	740	19.95	19.20	18.45	17.70	16.95	16.20	15.45	14.70	13.95	13.25	12.55
740	750	20.35	19.60	18.85	18.10	17.35	16.60	15.85	15.10	14.35	13.60	12.90
750	760	20.70	19.95	19.20	18.45	17.70	16.95	16.20	15.45	14.70	14.00	13.25
760	770	21.10	20.35	19.60	18.85	18.10	17.35	16.60	15.85	15.10	14.35	13.65
770	780	21.50	20.75	20.00	19.25	18.50	17.75	17.00	16.25	15.50	14.75	14.00
780	790	21.90	21.15	20.40	19.65	18.90	18.15	17.40	16.65	15.90	15.15	14.40
790	800	22.30	21.55	20.80	20.05	19.30	18.55	17.80	17.05	16.30	15.55	14.80
800	810	22.65	21.90	21.15	20.40	19.65	18.90	18.15	17.40	16.65	15.90	15.15
810	820	23.05	22.30	21.55	20.80	20.05	19.30	18.55	17.80	17.05	16.30	15.55
820	830	23.45	22.70	21.95	21.20	20.45	19.70	18.95	18.20	17.45	16.70	15.95
830	840	23.85	23.10	22.35	21.60	20.85	20.10	19.35	18.60	17.85	17.10	16.35
840	850	24.25	23.50	22.75	22.00	21.25	20.50	19.75	19.00	18.25	17.50	16.75
850	860	24.60	23.85	23.10	22.35	21.60	20.85	20.10	19.35	18.60	17.85	17.10
860	870	25.00	24.25	23.50	22.75	22.00	21.25	20.50	19.75	19.00	18.25	17.50
870	880	25.40	24.65	23.90	23.15	22.40	21.65	20.90	20.15	19.40	18.65	17.90
880	890	25.80	25.05	24.30	23.55	22.80	22.05	21.30	20.55	19.80	19.05	18.30
890	900	26.20	25.45	24.70	23.95	23.20	22.45	21.70	20.95	20.20	19.45	18.70
900	910	26.55	25.80	25.05	24.30	23.55	22.80	22.05	21.30	20.55	19.80	19.05
910	920	26.95	26.20	25.45	24.70	23.95	23.20	22.45	21.70	20.95	20.20	19.45
920	930	27.35	26.60	25.85	25.10	24.35	23.60	22.85	22.10	21.35	20.60	19.85
930	940	27.75	27.00	26.25	25.50	24.75	24.00	23.25	22.50	21.75	21.00	20.25
940	950	28.15	27.40	26.65	25.90	25.15	24.40	23.65	22.90	22.15	21.40	20.65
950	960	28.50	27.75	27.00	26.25	25.50	24.75	24.00	23.25	22.50	21.75	21.00
960	970	28.90	28.15	27.40	26.65	25.90	25.15	24.40	23.65	22.90	22.15	21.40
970	980	29.30	28.55	27.80	27.05	26.30	25.55	24.80	24.05	23.30	22.55	21.80
980	990	29.70	28.95	28.20	27.45	26.70	25.95	25.20	24.45	23.70	22.95	22.20
990	1,000	30.10	29.35	28.60	27.85	27.10	26.35	25.60	24.85	24.10	23.35	22.60
1,000	1,010	30.45	29.70	28.95	28.20	27.45	26.70	25.95	25.20	24.45	23.70	22.95
1,010	1,020	30.85	30.10	29.35	28.60	27.85	27.10	26.35	25.60	24.85	24.10	23.35
1,020	1,030	31.25	30.50	29.75	29.00	28.25	27.50	26.75	26.00	25.25	24.50	23.75
1,030	1,040	31.65	30.90	30.15	29.40	28.65	27.90	27.15	26.40	25.65	24.90	24.15
1,040	1,050	32.05	31.30	30.55	29.80	29.05	28.30	27.55	26.80	26.05	25.30	24.55
1,050	1,060	32.40	31.65	30.90	30.15	29.40	28.65	27.90	27.15	26.40	25.65	24.90
1,060	1,070	32.80	32.05	31.30	30.55	29.80	29.05	28.30	27.55	26.80	26.05	25.30
1,070	1,080	33.20	32.45	31.70	30.95	30.20	29.45	28.70	27.95	27.20	26.45	25.70
1,080	1,090	33.60	32.85	32.10	31.35	30.60	29.85	29.10	28.35	27.60	26.85	26.10
1,090	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
		TAX TO BE WITHHELD										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more
1,100	\$1,110	\$34.35	\$33.60	\$32.85	\$32.10	\$31.35	\$30.60	\$29.85	\$29.10	\$28.35	\$27.60	\$26.85
1,110	1,120	34.75	34.00	33.25	32.50	31.75	31.00	30.25	29.50	28.75	28.00	27.25
1,120	1,130	35.15	34.40	33.65	32.90	32.15	31.40	30.65	29.90	29.15	28.40	27.65
1,130	1,140	35.55	34.80	34.05	33.30	32.55	31.80	31.05	30.30	29.55	28.80	28.05
1,140	1,150	35.95	35.20	34.45	33.70	32.95	32.20	31.45	30.70	29.95	29.20	28.45
1,150	1,160	36.30	35.55	34.80	34.05	33.30	32.55	31.80	31.05	30.30	29.55	28.80
1,160	1,170	36.70	35.95	35.20	34.45	33.70	32.95	32.20	31.45	30.70	29.95	29.20
1,170	1,180	37.10	36.35	35.60	34.85	34.10	33.35	32.60	31.85	31.10	30.35	29.60
1,180	1,190	37.50	36.75	36.00	35.25	34.50	33.75	33.00	32.25	31.50	30.75	30.00
1,190	1,200	37.90	37.15	36.40	35.65	34.90	34.15	33.40	32.65	31.90	31.15	30.40
1,200	1,210	38.25	37.50	36.75	36.00	35.25	34.50	33.75	33.00	32.25	31.50	30.75
1,210	1,220	38.65	37.90	37.15	36.40	35.65	34.90	34.15	33.40	32.65	31.90	31.15
1,220	1,230	39.05	38.30	37.55	36.80	36.05	35.30	34.55	33.80	33.05	32.30	31.55
1,230	1,240	39.45	38.70	37.95	37.20	36.45	35.70	34.95	34.20	33.45	32.70	31.95
1,240	1,250	39.85	39.10	38.35	37.60	36.85	36.10	35.35	34.60	33.85	33.10	32.35
1,250	1,260	40.20	39.45	38.70	37.95	37.20	36.45	35.70	34.95	34.20	33.45	32.70
1,260	1,270	40.60	39.85	39.10	38.35	37.60	36.85	36.10	35.35	34.60	33.85	33.10
1,270	1,280	41.00	40.25	39.50	38.75	38.00	37.25	36.50	35.75	35.00	34.25	33.50
1,280	1,290	41.40	40.65	39.90	39.15	38.40	37.65	36.90	36.15	35.40	34.65	33.90
1,290	1,300	41.80	41.05	40.30	39.55	38.80	38.05	37.30	36.55	35.80	35.05	34.30
1,300	1,310	42.20	41.45	40.70	39.90	39.15	38.40	37.65	36.90	36.15	35.40	34.65
1,310	1,320	42.60	41.85	41.10	40.30	39.55	38.80	38.05	37.30	36.55	35.80	35.05
1,320	1,330	43.00	42.25	41.50	40.70	39.95	39.20	38.45	37.70	36.95	36.20	35.45
1,330	1,340	43.40	42.65	41.90	41.10	40.35	39.60	38.85	38.10	37.35	36.60	35.85
1,340	1,350	43.80	43.05	42.30	41.50	40.75	40.00	39.25	38.50	37.75	37.00	36.25
1,350	1,360	44.20	43.45	42.70	41.90	41.15	40.35	39.60	38.85	38.10	37.35	36.60
1,360	1,370	44.60	43.85	43.10	42.30	41.55	40.75	40.00	39.25	38.50	37.75	37.00
1,370	1,380	45.00	44.25	43.50	42.70	41.95	41.15	40.40	39.65	38.90	38.15	37.40
1,380	1,390	45.40	44.65	43.90	43.10	42.35	41.55	40.80	40.05	39.30	38.55	37.80
1,390	1,400	45.80	45.05	44.30	43.50	42.75	41.95	41.20	40.45	39.70	38.95	38.20
1,400	1,410	46.20	45.45	44.70	43.90	43.15	42.35	41.60	40.85	40.05	39.30	38.55
1,410	1,420	46.60	45.85	45.10	44.30	43.55	42.75	42.00	41.25	40.45	39.70	38.95
1,420	1,430	47.00	46.25	45.50	44.70	43.95	43.15	42.40	41.65	40.85	40.10	39.35
1,430	1,440	47.40	46.65	45.90	45.10	44.35	43.55	42.80	42.05	41.25	40.50	39.75
1,440	1,450	47.80	47.05	46.30	45.50	44.75	43.95	43.20	42.45	41.65	40.90	40.15
1,450	1,460	48.20	47.45	46.70	45.90	45.15	44.35	43.60	42.85	42.05	41.30	40.55

\$1,460 & OVER Use Method II, "Exact Calculation Method," on page T-40 of this booklet.

**NEW YORK CITY - RESIDENT TAX
MARRIED - WEEKLY**
Payroll Period

Method I

Table I

NEW YORK CITY - RESIDENT TAX
SINGLE - **BIWEEKLY**
Payroll Period

Method I

Table II

WAGES		EXEMPTIONS CLAIMED										
		0	1	2	3	4	5	6	7	8	9	10 or more
At Least	But Less Than	TAX TO BE WITHHELD										
\$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										
		0	1	2	3	4	5	6	7	8	9	10 or more
At Least	But Less Than	TAX TO BE WITHHELD										
\$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
		At Least	But Less Than	0	1	2	3	4	5	6	7		8	9
\$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
		At Least	But Less Than	0	1	2	3	4	5	6	7		8	9
\$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	79.85	78.35	76.85	75.35	73.85	72.35	70.85	69.35
2,600	2,620	85.20	83.65	82.15	80.65	79.15	77.65	76.15	74.65	73.15	71.65	70.15
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	81.05	79.55
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.

NEW

NEW YORK CITY - 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

(Continued from preceding page)

WAGES		EXEMPTIONS CLAIMED										10 or more	
		At Least	But Less Than	0	1	2	3	4	5	6	7		8	9
\$1,420	\$1,440	\$38.35	\$36.85	\$35.35	\$33.85	\$32.35	\$30.85	\$29.35	\$27.85	\$26.35	\$24.85	\$23.35	\$23.60
1,440	1,460	39.10	37.60	36.10	34.60	33.10	31.60	30.10	28.60	27.10	25.60	24.30	24.30
1,460	1,480	39.90	38.40	36.90	35.40	33.90	32.40	30.90	29.40	27.90	26.50	25.05	25.05
1,480	1,500	40.65	39.15	37.65	36.15	34.65	33.15	31.65	30.15	28.65	27.25	25.80	25.80
1,500	1,520	41.45	39.95	38.45	36.95	35.45	33.95	32.45	30.95	29.45	27.95	26.55	26.55
1,520	1,540	42.25	40.75	39.25	37.75	36.25	34.75	33.25	31.75	30.25	28.75	27.30	27.30
1,540	1,560	43.00	41.50	40.00	38.50	37.00	35.50	34.00	32.50	31.00	29.50	28.00	28.00
1,560	1,580	43.80	42.30	40.80	39.30	37.80	36.30	34.80	33.30	31.80	30.30	28.80	28.80
1,580	1,600	44.55	43.05	41.55	40.05	38.55	37.05	35.55	34.05	32.55	31.05	29.55	29.55
1,600	1,620	45.35	43.85	42.35	40.85	39.35	37.85	36.35	34.85	33.35	31.85	30.35	30.35
1,620	1,640	46.15	44.65	43.15	41.65	40.15	38.65	37.15	35.65	34.15	32.65	31.15	31.15
1,640	1,660	46.90	45.40	43.90	42.40	40.90	39.40	37.90	36.40	34.90	33.40	31.90	31.90
1,660	1,680	47.70	46.20	44.70	43.20	41.70	40.20	38.70	37.20	35.70	34.20	32.70	32.70
1,680	1,700	48.45	46.95	45.45	43.95	42.45	40.95	39.45	37.95	36.45	34.95	33.45	33.45
1,700	1,720	49.25	47.75	46.25	44.75	43.25	41.75	40.25	38.75	37.25	35.75	34.25	34.25
1,720	1,740	50.05	48.55	47.05	45.55	44.05	42.55	41.05	39.55	38.05	36.55	35.05	35.05
1,740	1,760	50.80	49.30	47.80	46.30	44.80	43.30	41.80	40.30	38.80	37.30	35.80	35.80
1,760	1,780	51.60	50.10	48.60	47.10	45.60	44.10	42.60	41.10	39.60	38.10	36.60	36.60
1,780	1,800	52.35	50.85	49.35	47.85	46.35	44.85	43.35	41.85	40.35	38.85	37.35	37.35
1,800	1,820	53.15	51.65	50.15	48.65	47.15	45.65	44.15	42.65	41.15	39.65	38.15	38.15
1,820	1,840	53.95	52.45	50.95	49.45	47.95	46.45	44.95	43.45	41.95	40.45	38.95	38.95
1,840	1,860	54.70	53.20	51.70	50.20	48.70	47.20	45.70	44.20	42.70	41.20	39.70	39.70
1,860	1,880	55.50	54.00	52.50	51.00	49.50	48.00	46.50	45.00	43.50	42.00	40.50	40.50
1,880	1,900	56.25	54.75	53.25	51.75	50.25	48.75	47.25	45.75	44.25	42.75	41.25	41.25
1,900	1,920	57.05	55.55	54.05	52.55	51.05	49.55	48.05	46.55	45.05	43.55	42.05	42.05
1,920	1,940	57.85	56.35	54.85	53.35	51.85	50.35	48.85	47.35	45.85	44.35	42.85	42.85
1,940	1,960	58.60	57.10	55.60	54.10	52.60	51.10	49.60	48.10	46.60	45.10	43.60	43.60
1,960	1,980	59.40	57.90	56.40	54.90	53.40	51.90	50.40	48.90	47.40	45.90	44.40	44.40
1,980	2,000	60.15	58.65	57.15	55.65	54.15	52.65	51.15	49.65	48.15	46.65	45.15	45.15
2,000	2,020	60.95	59.45	57.95	56.45	54.95	53.45	51.95	50.45	48.95	47.45	45.95	45.95
2,020	2,040	61.75	60.25	58.75	57.25	55.75	54.25	52.75	51.25	49.75	48.25	46.75	46.75
2,040	2,060	62.50	61.00	59.50	58.00	56.50	55.00	53.50	52.00	50.50	49.00	47.50	47.50
2,060	2,080	63.30	61.80	60.30	58.80	57.30	55.80	54.30	52.80	51.30	49.80	48.30	48.30
2,080	2,100	64.05	62.55	61.05	59.55	58.05	56.55	55.05	53.55	52.05	50.55	49.05	49.05
2,100	2,120	64.85	63.35	61.85	60.35	58.85	57.35	55.85	54.35	52.85	51.35	49.85	49.85
2,120	2,140	65.65	64.15	62.65	61.15	59.65	58.15	56.65	55.15	53.65	52.15	50.65	50.65
2,140	2,160	66.40	64.90	63.40	61.90	60.40	58.90	57.40	55.90	54.40	52.90	51.40	51.40
2,160	2,180	67.20	65.70	64.20	62.70	61.20	59.70	58.20	56.70	55.20	53.70	52.20	52.20
2,180	2,200	67.95	66.45	64.95	63.45	61.95	60.45	58.95	57.45	55.95	54.45	52.95	52.95

WAGES		EXEMPTIONS CLAIMED										10 or more	
		At Least	But Less Than	0	1	2	3	4	5	6	7		8	9
\$2,200	\$2,220	\$68.75	\$67.25	\$65.75	\$64.25	\$62.75	\$61.25	\$59.75	\$58.25	\$56.75	\$55.25	\$53.75	\$53.75
2,220	2,240	69.55	68.05	66.55	65.05	63.55	62.05	60.55	59.05	57.55	56.05	54.55	54.55
2,240	2,260	70.30	68.80	67.30	65.80	64.30	62.80	61.30	59.80	58.30	56.80	55.30	55.30
2,260	2,280	71.10	69.60	68.10	66.60	65.10	63.60	62.10	60.60	59.10	57.60	56.10	56.10
2,280	2,300	71.85	70.35	68.85	67.35	65.85	64.35	62.85	61.35	59.85	58.35	56.85	56.85
2,300	2,320	72.65	71.15	69.65	68.15	66.65	65.15	63.65	62.15	60.65	59.15	57.65	57.65
2,320	2,340	73.45	71.95	70.45	68.95	67.45	65.95	64.45	62.95	61.45	59.95	58.45	58.45
2,340	2,360	74.20	72.70	71.20	69.70	68.20	66.70	65.20	63.70	62.20	60.70	59.20	59.20
2,360	2,380	75.00	73.50	72.00	70.50	69.00	67.50	66.00	64.50	63.00	61.50	60.00	60.00
2,380	2,400	75.75	74.25	72.75	71.25	69.75	68.25	66.75	65.25	63.75	62.25	60.75	60.75
2,400	2,420	76.55	75.05	73.55	72.05	70.55	69.05	67.55	66.05	64.55	63.05	61.55	61.55
2,420	2,440	77.35	75.85	74.35	72.85	71.35	69.85	68.35	66.85	65.35	63.85	62.35	62.35
2,440	2,460	78.10	76.60	75.10	73.60	72.10	70.60	69.10	67.60	66.10	64.60	63.10	63.10
2,460	2,480	78.90	77.40	75.90	74.40	72.90	71.40	69.90	68.40	66.90	65.40	63.90	63.90
2,480	2,500	79.65	78.15	76.65	75.15	73.65	72.15	70.65	69.15	67.65	66.15	64.65	64.65
2,500	2,520	80.45	78.95	77.45	75.95	74.45	72.95	71.45	69.95	68.45	66.95	65.45	65.45
2,520	2,540	81.25	79.75	78.25	76.75	75.25	73.75	72.25	70.75	69.25	67.75	66.25	66.25
2,540	2,560	82.05	80.50	79.00	77.50	76.00	74.50	73.00	71.50	70.00	68.50	67.00	67.00
2,560	2,580	82.85	81.30	79.80	78.30	76.80	75.30	73.80	72.30	70.80	69.30	67.80	67.80
2,580	2,600	83.65	82.10	80.55	79.05	77.55	76.05	74.55	73.05	71.55	70.05	68.55	68.55
2,600	2,620	84.45	82.90	81.35	79.85	78.35	76.85	75.35	73.85	72.35	70.85	69.35	69.35
2,620	2,640	85.25	83.70	82.15	80.65	79.15	77.65	76.15	74.65	73.15	71.65	70.15	70.15
2,640	2,660	86.05	84.50	82.95	81.40	79.90	78.40	76.90	75.40	73.90	72.40	70.90	70.90
2,660	2,680	86.85	85.30	83.75	82.20	80.70	79.20	77.70	76.20	74.70	73.20	71.70	71.70
2,680	2,700	87.65	86.10	84.55	83.00	81.50	79.95	78.45	76.95	75.45	73.95	72.45	72.45
2,700	2,720	88.45	86.90	85.35	83.80	82.30	80.75	79.25	77.75	76.25	74.75	73.25	73.25
2,720	2,740	89.25	87.70	86.15	84.60	83.10	81.55	80.05	78.55	77.05	75.55	74.05	74.05
2,740	2,760	90.05	88.50	86.95	85.40	83.90	82.35	80.80	79.30	77.80	76.30	74.80	74.80
2,760	2,780	90.85	89.30	87.75	86.20	84.70	83.15	81.60	80.10	78.60	77.10	75.60	75.60
2,780	2,800	91.65	90.10	88.55	87.00	85.50	83.95	82.40	80.85	79.35	77.85	76.35	76.35
2,800	2,820	92.45	90.90	89.35	87.80	86.30	84.75	83.20	81.65	80.15	78.65	77.15	77.15
2,820	2,840	93.25	91.70	90.15	88.60	87.10	85.55	84.00	82.45	80.95	79.45	77.95	77.95
2,840	2,860	94.05	92.50	90.95	89.40	87.90	86.35	84.80	83.25	81.75	80.20	78.70	78.70
2,860	2,880	94.85	93.30	91.75	90.20	88.70	87.15	85.60	84.05	82.55	81.00	79.50	79.50
2,880	2,900	95.65	94.10	92.55	91.00	89.50	87.95	86.40	84.85	83.35	81.80	80.25	80.25
2,900	2,920	96.45											

(Continued from preceding page)

WAGES		EXEMPTIONS CLAIMED										10 or more
		At Least	0	1	2	3	4	5	6	7	8		9
\$1,660	\$1,680	\$47.05	\$45.40	\$43.80	\$42.15	\$40.55	\$39.90	\$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
		At Least	0	1	2	3	4	5	6	7	8		9
\$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.

NEW YORK CITY - RESIDENT TAX
SINGLE - SEMIMONTHLY
 Payroll Period

Method I

Table III

T-27
(1/06)

**NEW YORK CITY - RESIDENT TAX
MARRIED - SEMIMONTHLY**

Payroll Period

Method I

Table III

WAGES		EXEMPTIONS CLAIMED										10 or more
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	
\$0	\$210	\$0.00										
210	220	0.00										
220	230	0.00										
230	240	0.10										
240	250	0.30										
250	260	0.50										
260	270	0.70										
270	280	0.85	\$0.10									
280	290	1.05	0.25									
290	300	1.25	0.45									
300	320	1.55	0.75									
320	340	1.90	1.10	\$0.35								
340	360	2.30	1.50	0.70								
360	380	2.70	1.90	1.10	\$0.30							
380	400	3.05	2.25	1.45	0.70							
400	420	3.45	2.65	1.85	1.05	\$0.25						
420	440	3.80	3.00	2.25	1.45	0.65						
440	460	4.20	3.40	2.60	1.80	1.05	\$0.25					
460	480	4.60	3.80	3.00	2.20	1.40	0.60					
480	500	4.95	4.15	3.35	2.60	1.80	1.00	\$0.20				
500	520	5.35	4.55	3.75	2.95	2.15	1.40	0.60				
520	540	5.70	4.90	4.15	3.35	2.55	1.75	0.95	\$0.15			
540	560	6.10	5.30	4.50	3.70	2.95	2.15	1.35	0.55			
560	580	6.55	5.70	4.90	4.10	3.30	2.50	1.75	0.95	\$0.15		
580	600	7.05	6.05	5.25	4.50	3.70	2.90	2.10	1.30	0.50		
600	620	7.70	6.50	5.65	4.85	4.05	3.30	2.50	1.70	0.90	\$0.10	
620	640	8.30	7.00	6.05	5.25	4.45	3.65	2.85	2.05	1.30	0.50	
640	660	8.95	7.65	6.45	5.60	4.85	4.05	3.25	2.45	1.65	0.85	\$0.10
660	680	9.55	8.25	6.95	6.00	5.20	4.40	3.65	2.85	2.05	1.25	0.45
680	700	10.15	8.90	7.60	6.40	5.60	4.80	4.00	3.20	2.40	1.65	0.85
700	720	10.80	9.50	8.20	6.95	5.95	5.20	4.40	3.60	2.80	2.00	1.20
720	740	11.40	10.10	8.85	7.55	6.35	5.55	4.75	3.95	3.20	2.40	1.60
740	760	12.05	10.75	9.45	8.15	6.90	5.95	5.15	4.35	3.55	2.75	2.00
760	780	12.65	11.35	10.05	8.80	7.50	6.30	5.55	4.75	3.95	3.15	2.35
780	800	13.25	12.00	10.70	9.40	8.10	6.85	5.90	5.10	4.30	3.55	2.75
800	820	13.90	12.60	11.30	10.00	8.75	7.45	6.30	5.50	4.70	3.90	3.10
820	840	14.50	13.20	11.95	10.65	9.35	8.05	6.80	5.85	5.10	4.30	3.50
840	860	15.15	13.85	12.55	11.25	9.95	8.70	7.40	6.25	5.45	4.65	3.90
860	880	15.85	14.45	13.15	11.90	10.60	9.30	8.00	6.75	5.85	5.05	4.25

WAGES		EXEMPTIONS CLAIMED										10 or more
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	
\$880	\$900	\$16.60	\$15.10	\$13.80	\$12.50	\$11.20	\$9.90	\$8.60	\$7.35	\$6.20	\$5.45	\$4.65
900	920	17.30	15.75	14.40	13.10	11.85	10.55	9.25	7.95	6.70	5.80	5.00
920	940	18.05	16.50	15.05	13.75	12.45	11.15	9.85	8.55	7.30	6.20	5.40
940	960	18.80	17.25	15.70	14.35	13.05	11.80	10.50	9.20	7.90	6.65	5.80
960	980	19.55	18.00	16.45	15.00	13.70	12.40	11.10	9.80	8.50	7.25	6.15
980	1,000	20.30	18.75	17.20	15.65	14.30	13.00	11.70	10.45	9.15	7.85	6.60
1,000	1,020	21.00	19.45	17.95	16.40	14.95	13.65	12.35	11.05	9.75	8.45	7.20
1,020	1,040	21.75	20.20	18.65	17.15	15.60	14.25	12.95	11.65	10.40	9.10	7.80
1,040	1,060	22.50	20.95	19.40	17.85	16.35	14.90	13.60	12.30	11.00	9.70	8.40
1,060	1,080	23.25	21.70	20.15	18.60	17.05	15.55	14.20	12.90	11.60	10.35	9.05
1,080	1,100	24.00	22.45	20.90	19.35	17.80	16.25	14.80	13.55	12.25	10.95	9.65
1,100	1,120	24.70	23.15	21.65	20.10	18.55	17.00	15.45	14.15	12.85	11.55	10.30
1,120	1,140	25.45	23.90	22.35	20.85	19.30	17.75	16.20	14.75	13.50	12.20	10.90
1,140	1,160	26.20	24.65	23.10	21.55	20.05	18.50	16.95	15.40	14.10	12.80	11.50
1,160	1,180	26.95	25.40	23.85	22.30	20.75	19.25	17.70	16.15	14.70	13.45	12.15
1,180	1,200	27.70	26.15	24.60	23.05	21.50	19.95	18.45	16.90	15.35	14.05	12.75
1,200	1,220	28.40	26.85	25.35	23.80	22.25	20.70	19.15	17.60	16.10	14.65	13.40
1,220	1,240	29.15	27.60	26.05	24.55	23.00	21.45	19.90	18.35	16.80	15.30	14.00
1,240	1,260	29.90	28.35	26.80	25.25	23.75	22.20	20.65	19.10	17.55	16.00	14.60
1,260	1,280	30.65	29.10	27.55	26.00	24.45	22.95	21.40	19.85	18.30	16.75	15.25
1,280	1,300	31.40	29.85	28.30	26.75	25.20	23.65	22.15	20.60	19.05	17.50	15.95
1,300	1,320	32.20	30.55	29.05	27.50	25.95	24.40	22.85	21.30	19.80	18.25	16.70
1,320	1,340	32.95	31.35	29.75	28.25	26.70	25.15	23.60	22.05	20.50	19.00	17.45
1,340	1,360	33.75	32.15	30.50	28.95	27.45	25.90	24.35	22.80	21.25	19.70	18.20
1,360	1,380	34.55	32.90	31.30	29.70	28.15	26.65	25.10	23.55	22.00	20.45	18.90
1,380	1,400	35.30	33.70	32.05	30.45	28.90	27.35	25.85	24.30	22.75	21.20	19.65
1,400	1,420	36.10	34.45	32.85	31.20	29.65	28.10	26.55	25.00	23.50	21.95	20.40
1,420	1,440	36.85	35.25	33.60	32.00	30.40	28.85	27.30	25.75	24.20	22.70	21.15
1,440	1,460	37.65	36.05	34.40	32.80	31.15	29.60	28.05	26.50	24.95	23.40	21.90
1,460	1,480	38.45	36.80	35.20	33.55	31.95	30.35	28.80	27.25	25.70	24.15	22.60
1,480	1,500	39.20	37.60	35.95	34.35	32.70	31.10	29.55	28.00	26.45	24.90	23.35
1,500	1,520	40.00	38.35	36.75	35.10	33.50	31.85	30.25	28.70	27.20	25.65	24.10
1,520	1,540	40.75	39.15	37.50	35.90	34.25	32.65	31.00	29.45	27.90	26.40	24.85
1,540	1,560	41.55	39.95	38.30	36.70	35.05	33.45	31.80	30.20	28.65	27.10	25.60
1,560	1,580	42.35	40.70	39.10	37.45	35.85	34.20	32.60	30.95	29.40	27.85	26.30
1,580	1,600	43.10	41.50	39.85	38.25	36.60	35.00	33.35	31.75	30.15	28.60	27.05
1,600	1,620	43.90	42.25	40.65	39.00	37.40	35.75	34.15	32.50	30.90	29.35	27.80
1,620	1,640	44.65	43.05	41.40	39.80	38.15	36.55	34.90	33.30	31.65	30.10	28.55
1,640	1,660	45.45	43.85	42.20	40.60	38.95	37.35	35.70	34.10	32.45	30.85	29.30

(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	\$46.25	\$44.60	\$43.00	\$41.35	\$39.75	\$38.10	\$36.50	\$34.85	\$33.25	\$31.60	\$30.00
1,680	1,700	47.00	45.40	43.75	42.15	40.50	38.90	37.25	35.65	34.00	32.40	30.75
1,700	1,720	47.80	46.15	44.55	42.90	41.30	39.65	38.05	36.40	34.80	33.15	31.55
1,720	1,740	48.55	46.95	45.30	43.70	42.05	40.45	38.80	37.20	35.55	33.95	32.30
1,740	1,760	49.35	47.75	46.10	44.50	42.85	41.25	39.60	38.00	36.35	34.75	33.10
1,760	1,780	50.15	48.50	46.90	45.25	43.65	42.00	40.40	38.75	37.15	35.50	33.90
1,780	1,800	50.90	49.30	47.65	46.05	44.40	42.80	41.15	39.55	37.90	36.30	34.65
1,800	1,820	51.70	50.05	48.45	46.80	45.20	43.55	41.95	40.30	38.70	37.05	35.45
1,820	1,840	52.45	50.85	49.20	47.60	45.95	44.35	42.70	41.10	39.45	37.85	36.20
1,840	1,860	53.25	51.65	50.00	48.40	46.75	45.15	43.50	41.90	40.25	38.65	37.00
1,860	1,880	54.05	52.40	50.80	49.15	47.55	45.90	44.30	42.65	41.05	39.40	37.80
1,880	1,900	54.80	53.20	51.55	49.95	48.30	46.70	45.05	43.45	41.80	40.20	38.55
1,900	1,920	55.60	53.95	52.35	50.70	49.10	47.45	45.85	44.20	42.60	40.95	39.35
1,920	1,940	56.35	54.75	53.10	51.50	49.85	48.25	46.60	45.00	43.35	41.75	40.10
1,940	1,960	57.15	55.55	53.90	52.30	50.65	49.05	47.40	45.80	44.15	42.55	40.90
1,960	1,980	57.95	56.30	54.70	53.05	51.45	49.80	48.20	46.55	44.95	43.30	41.70
1,980	2,000	58.70	57.10	55.45	53.85	52.20	50.60	48.95	47.35	45.70	44.10	42.45
2,000	2,020	59.50	57.85	56.25	54.60	53.00	51.35	49.75	48.10	46.50	44.85	43.25
2,020	2,040	60.25	58.65	57.00	55.40	53.75	52.15	50.50	48.90	47.25	45.65	44.00
2,040	2,060	61.05	59.45	57.80	56.20	54.55	52.95	51.30	49.70	48.05	46.45	44.80
2,060	2,080	61.85	60.20	58.60	56.95	55.35	53.70	52.10	50.45	48.85	47.20	45.60
2,080	2,100	62.60	61.00	59.35	57.75	56.10	54.50	52.85	51.25	49.60	48.00	46.35
2,100	2,120	63.40	61.75	60.15	58.50	56.90	55.25	53.65	52.00	50.40	48.75	47.15
2,120	2,140	64.15	62.55	60.90	59.30	57.65	56.05	54.40	52.80	51.15	49.55	47.90
2,140	2,160	64.95	63.35	61.70	60.10	58.45	56.85	55.20	53.60	51.95	50.35	48.70
2,160	2,180	65.75	64.10	62.50	60.85	59.25	57.60	56.00	54.35	52.75	51.10	49.50
2,180	2,200	66.50	64.90	63.25	61.65	60.00	58.40	56.75	55.15	53.50	51.90	50.25
2,200	2,220	67.30	65.65	64.05	62.40	60.80	59.15	57.55	55.90	54.30	52.65	51.05
2,220	2,240	68.05	66.45	64.80	63.20	61.55	59.95	58.30	56.70	55.05	53.45	51.80
2,240	2,260	68.85	67.25	65.60	64.00	62.35	60.75	59.10	57.50	55.85	54.25	52.60
2,260	2,280	69.65	68.00	66.40	64.75	63.15	61.50	59.90	58.25	56.65	55.00	53.40
2,280	2,300	70.40	68.80	67.15	65.55	63.90	62.30	60.65	59.05	57.40	55.80	54.15
2,300	2,320	71.20	69.55	67.95	66.30	64.70	63.05	61.45	59.80	58.20	56.55	54.95
2,320	2,340	71.95	70.35	68.70	67.10	65.45	63.85	62.20	60.60	58.95	57.35	55.70
2,340	2,360	72.75	71.15	69.50	67.90	66.25	64.65	63.00	61.40	59.75	58.15	56.50
2,360	2,380	73.55	71.90	70.30	68.65	67.05	65.40	63.80	62.15	60.55	58.90	57.30
2,380	2,400	74.30	72.70	71.05	69.45	67.80	66.20	64.55	62.95	61.30	59.70	58.05
2,400	2,420	75.10	73.45	71.85	70.20	68.60	66.95	65.35	63.70	62.10	60.45	58.85
2,420	2,440	75.85	74.25	72.60	71.00	69.35	67.75	66.10	64.50	62.85	61.25	59.60

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	\$76.65	\$75.05	\$73.40	\$71.80	\$70.15	\$68.55	\$66.90	\$65.30	\$63.65	\$62.05	\$60.40
2,460	2,480	77.45	75.80	74.20	72.55	70.95	69.30	67.70	66.05	64.45	62.80	61.20
2,480	2,500	78.20	76.60	74.95	73.35	71.70	70.10	68.45	66.85	65.20	63.60	61.95
2,500	2,520	79.00	77.35	75.75	74.10	72.50	70.85	69.25	67.60	66.00	64.35	62.75
2,520	2,540	79.75	78.15	76.50	74.90	73.25	71.65	70.00	68.40	66.75	65.15	63.50
2,540	2,560	80.55	78.95	77.30	75.70	74.05	72.45	70.80	69.20	67.55	65.95	64.30
2,560	2,580	81.35	79.70	78.10	76.45	74.85	73.20	71.60	69.95	68.35	66.70	65.10
2,580	2,600	82.10	80.50	78.85	77.25	75.60	74.00	72.35	70.75	69.10	67.50	65.85
2,600	2,620	82.90	81.25	79.65	78.00	76.40	74.75	73.15	71.50	69.90	68.25	66.65
2,620	2,640	83.65	82.05	80.40	78.80	77.15	75.55	73.90	72.30	70.65	69.05	67.40
2,640	2,660	84.45	82.85	81.20	79.60	77.95	76.35	74.70	73.10	71.45	69.85	68.20
2,660	2,680	85.25	83.60	82.00	80.35	78.75	77.10	75.50	73.85	72.25	70.60	69.00
2,680	2,700	86.00	84.40	82.75	81.15	79.50	77.90	76.25	74.65	73.00	71.40	69.75
2,700	2,720	86.80	85.15	83.55	81.90	80.30	78.65	77.05	75.40	73.80	72.15	70.55
2,720	2,740	87.60	85.95	84.30	82.70	81.05	79.45	77.80	76.20	74.55	72.95	71.30
2,740	2,760	88.40	86.75	85.10	83.50	81.85	80.25	78.60	77.00	75.35	73.75	72.10
2,760	2,780	89.20	87.50	85.90	84.25	82.65	81.00	79.40	77.75	76.15	74.50	72.90
2,780	2,800	90.00	88.30	86.65	85.05	83.40	81.80	80.15	78.55	76.90	75.30	73.65
2,800	2,820	90.80	89.10	87.45	85.80	84.20	82.55	80.95	79.30	77.65	76.05	74.45
2,820	2,840	91.60	89.90	88.25	86.60	84.95	83.35	81.70	80.10	78.45	76.85	75.20
2,840	2,860	92.40	90.70	89.05	87.40	85.75	84.15	82.50	80.90	79.25	77.65	76.00
2,860	2,880	93.20	91.50	89.85	88.20	86.55	84.90	83.30	81.65	80.05	78.40	76.80
2,880	2,900	94.00	92.30	90.65	89.00	87.30	85.70	84.05	82.45	80.80	79.20	77.55
2,900	2,920	94.80	93.10	91.45	89.80	88.10	86.45	84.85	83.20	81.60	79.95	78.35
2,920	2,940	95.60	93.90	92.25	90.60	88.90	87.25	85.60	84.00	82.35	80.75	79.10
2,940	2,960	96.40	94.70	93.05	91.40	89.70	88.05	86.40	84.80	83.15	81.55	79.90
2,960	2,980	97.20	95.50	93.85	92.20	90.50	88.85	87.20	85.55	83.95	82.30	80.70
2,980	3,000	98.00	96.30	94.65	93.00	91.30	89.65	88.00	86.35	84.70	83.10	81.45
3,000	3,020	98.80	97.10	95.45	93.80	92.10	90.45	88.80	87.10	85.50	83.85	82.25
3,020	3,040	99.60	97.90	96.25	94.60	92.90	91.25	89.60	87.90	86.25	84.65	83.00
3,040	3,060	100.40	98.70	97.05	95.40	93.70	92.05	90.40	88.70	87.05	85.45	83.80
3,060	3,080	101.20	99.50	97.85	96.20	94.50	92.85	91.20	89.50	87.85	86.20	84.60
3,080	3,100	102.00	100.30	98.65	97.00	95.30	93.65	92.00	90.30	88.65	87.00	85.35
3,100	3,120	102.80	101.10	99.45	97.80	96.10	94.45	92.80	91.10	89.45	87.80	86.15
3,120	3,140	103.60	101.90	100.25	98.60	96.90	95.25	93.60	91.90	90.25	88.60	86.90
3,140	3,160	104.40	102.70	101.05	99.40	97.70	96.05	94.40	92.70	91.05	89.40	87.70

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

**NEW YORK CITY - RESIDENT TAX
MARRIED - SEMIMONTHLY**
Payroll Period

Method I

Table III

**NEW YORK CITY - RESIDENT TAX
MONTHLY
SINGLE**

Payroll Period

Method I

Table IV

WAGES At Least	WAGES But Less Than	EXEMPTIONS CLAIMED TAX TO BE WITHHELD										10 or more																																																																																																																																																																																																																																																									
		0	1	2	3	4	5	6	7	8	9																																																																																																																																																																																																																																																										
		\$0.00	0.25	0.65	1.00	1.40	1.75	\$0.20	2.15	0.55	2.55		0.95	2.90	1.35	3.30	1.70	\$0.15	3.85	2.30	0.70	4.60	3.05	1.45	5.40	3.80	2.20	\$0.65	6.15	4.55	3.00	1.40	6.90	5.30	3.75	2.15	\$0.55	7.65	6.10	4.50	2.90	1.35	8.40	6.85	5.25	3.65	2.10	\$0.50	9.20	7.60	6.00	4.45	2.85	1.25	9.95	8.35	6.80	5.20	3.60	2.05	\$0.45	10.70	9.10	7.55	5.95	4.35	2.80	1.20	11.45	9.90	8.30	6.70	5.15	3.55	1.95	\$0.40	12.20	10.65	9.05	7.45	5.90	4.30	2.70	1.15	13.10	11.40	9.80	8.25	6.65	5.05	3.50	1.90	14.15	12.15	10.60	9.00	7.40	5.85	4.25	2.65	1.10	15.45	13.00	11.35	9.75	8.15	6.60	5.00	3.40	1.85	\$0.25	16.70	14.10	12.10	10.50	8.95	7.35	5.75	4.20	2.60	1.00	17.90	15.35	12.95	11.25	9.70	8.10	6.50	4.95	3.35	1.75	\$0.20	19.15	16.60	14.00	12.05	10.45	8.85	7.30	5.70	4.10	2.55	0.95	20.40	17.80	15.25	12.85	11.20	9.65	8.05	6.45	4.90	3.30	1.70	21.65	19.05	16.45	13.90	11.95	10.40	8.80	7.20	5.65	4.05	2.45	22.90	20.30	17.70	15.15	12.75	11.15	9.55	8.00	6.40	4.80	3.25	24.10	21.55	18.95	16.35	13.80	11.90	10.30	8.75	7.15	5.55	4.00	25.35	22.80	20.20	17.60	15.05	12.65	11.10	9.50	7.90	6.35	4.75	26.60	24.00	21.45	18.85	16.25	13.75	11.85	10.25	8.70	7.10	5.50	27.85	25.25	22.65	20.10	17.50	14.90	12.60	11.00	9.45	7.85	6.25	29.10	26.50	23.90	21.35	18.75	16.15	13.65	11.80	10.20	8.60	7.05	30.30	27.75	25.15	22.55	20.00	17.40	14.80	12.55	10.95	9.35	7.80	31.75	29.00	26.40	23.80	21.25	18.65	16.05	13.55	11.70	10.15	8.55	33.20	30.20	27.65	25.05	22.45	19.90	17.30	14.70

WAGES At Least	WAGES But Less Than	EXEMPTIONS CLAIMED TAX TO BE WITHHELD										10 or more
		0	1	2	3	4	5	6	7	8	9	
		\$34.70	\$31.60	\$28.85	\$26.30	\$23.70	\$21.10	\$18.55	\$15.95	\$13.45	\$11.65	
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 or more
		0	1	2	3	4	5	6	7	8	9	
At Least	But Less Than	TAX TO BE WITHHELD										
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

WAGES		EXEMPTIONS CLAIMED										10 or more
		0	1	2	3	4	5	6	7	8	9	
At Least	But Less Than	TAX TO BE WITHHELD										
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	172.05	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	175.05	171.75	168.50	165.25	162.00	158.75	155.50	152.25	149.00	145.75
5,560	5,600	179.95	176.65	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	174.85	171.60	168.35	165.10	161.85	158.60	155.35	152.10
5,720	5,760	186.35	183.00	179.70	176.45	173.20	169.95	166.70	163.45	160.20	156.95	153.70
5,760	5,800	187.95	184.60	181.30	178.05	174.80	171.55	168.30	165.05	161.80	158.55	155.30
5,800	5,840	189.55	186.20	182.90	179.65	176.40	173.15	169.90	166.65	163.40	160.15	156.90
5,840	5,880	191.15	187.80	184.50	181.25	178.00	174.75	171.50	168.25	165.00	161.75	158.50
5,880	5,920	192.75	189.40	186.10	182.85	179.60	176.35	173.10	169.85	166.60	163.35	160.10
5,920	5,960	194.35	191.00	187.70	184.45	181.20	177.95	174.70	171.45	168.20	164.95	161.70
5,960	6,000	195.95	192.60	189.30	186.05	182.80	179.55	176.30	173.05	169.80	166.55	163.30
6,000	6,040	197.55	194.20	190.90	187.65	184.40	181.15	177.90	174.65	171.40	168.15	164.90
6,040	6,080	199.15	195.80	192.50	189.25	186.00	182.75	179.50	176.25	173.00	169.75	166.50
6,080	6,120	200.75	197.40	194.10	190.85	187.60	184.35	181.10	177.85	174.60	171.35	168.10
6,120	6,160	202.35	199.00	195.70	192.45	189.20	185.95	182.70	179.45	176.20	172.95	169.70
6,160	6,200	203.95	200.60	197.30	194.05	190.80	187.55	184.30	181.05	177.80	174.55	171.30
6,200	6,240	205.55	202.20	198.90	195.65	192.40	189.15	185.90	182.65	179.40	176.15	172.90
6,240	6,280	207.15	203.80	200.50	197.25	194.00	190.75	187.50	184.25	181.00	177.75	174.50
6,280	6,320	208.75	205.40	202.10	198.85	195.60	192.35	189.10	185.85	182.60	179.35	176.10

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

NEW YORK CITY - RESIDENT TAX
MARRIED - MONTHLY
 Payroll Period

Method I

Table IV

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(1/06)

**NEW YORK CITY - RESIDENT TAX
DAILY**

Payroll Period

Method I

Table V

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
\$0	\$5	\$0.00										\$0.15
5	10	0.00										\$0.20
10	15	0.00										\$0.20
15	19	0.00										\$0.25
19	23	0.05										\$0.30
23	24	0.10										\$0.35
24	25	0.10	\$0.05									\$0.35
25	26	0.10	0.05									\$0.40
26	27	0.15	0.05									\$0.45
27	28	0.15	0.10									\$0.50
28	29	0.20	0.10	\$0.05								\$0.50
29	30	0.20	0.10	0.05								\$0.55
30	31	0.20	0.15	0.05								\$0.60
31	32	0.25	0.15	0.10								\$0.65
32	33	0.25	0.20	0.10	\$0.05							\$0.70
33	34	0.25	0.20	0.10	0.05							\$0.80
34	35	0.30	0.20	0.15	0.05							\$0.85
35	36	0.30	0.25	0.15	0.10							\$0.90
36	37	0.35	0.25	0.20	0.10	\$0.05						\$0.95
37	38	0.35	0.25	0.20	0.15	0.05						\$1.00
38	39	0.35	0.30	0.20	0.15	0.05						\$1.10
39	40	0.40	0.30	0.25	0.15	0.10						\$1.15
40	41	0.40	0.35	0.25	0.20	0.10	\$0.05					\$1.20
41	42	0.40	0.35	0.30	0.20	0.15	0.05					\$1.25
42	43	0.45	0.35	0.30	0.20	0.15	0.10					\$1.35
43	44	0.45	0.40	0.30	0.25	0.15	0.10					\$1.40
44	45	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05				\$1.45
45	46	0.50	0.45	0.35	0.30	0.20	0.15	0.05				\$1.55
46	47	0.50	0.45	0.35	0.30	0.25	0.15	0.10				\$1.60
47	48	0.55	0.45	0.40	0.30	0.25	0.15	0.10	\$0.05			\$1.70
48	49	0.55	0.50	0.40	0.35	0.25	0.20	0.10	0.05			\$1.75
49	50	0.60	0.50	0.45	0.35	0.30	0.20	0.15	0.05			\$1.85
50	52	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10			\$1.90
52	54	0.65	0.55	0.50	0.40	0.35	0.30	0.20	0.15	\$0.05		\$2.00
54	56	0.75	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10		\$2.05
56	58	0.80	0.65	0.55	0.50	0.45	0.35	0.30	0.20	0.15	\$0.05	\$2.15
58	60	0.85	0.75	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10	\$2.20
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

(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
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

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
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	8.40	8.25	8.10	7.95	7.80	7.65	7.50	7.35	7.20
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	8.10	7.95	7.80	7.65	7.50	7.35
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	8.80	8.65	8.50	8.35	8.20	8.05	7.90	7.75	7.60
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	8.50	8.35	8.20	8.05	7.90	7.75
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	9.20	9.05	8.90	8.75	8.60	8.45	8.30	8.15	8.00
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.

NEW YORK CITY - RESIDENT TAX
SINGLE - DAILY

Payroll Period

Method I

Table V

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(1/06)

**NEW YORK CITY - RESIDENT TAX
MARRIED - DAILY**

Payroll Period

Method I

Table V

WAGES		EXEMPTIONS CLAIMED										WAGES		EXEMPTIONS CLAIMED										WAGES	
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											
64	\$66	\$1.00	\$0.85	\$0.75	\$0.65	\$0.55	\$0.45	\$0.40	\$0.30	\$0.25	\$0.20	\$0.10	64	\$66	\$1.00	\$0.85	\$0.75	\$0.65	\$0.55	\$0.45	\$0.40	\$0.30	\$0.25	\$0.20	\$0.10
66	68	1.05	0.90	0.80	0.70	0.60	0.50	0.45	0.35	0.30	0.20	0.15	66	68	1.05	0.90	0.80	0.70	0.60	0.50	0.45	0.35	0.30	0.20	0.15
70	72	1.10	1.00	0.85	0.75	0.65	0.55	0.45	0.40	0.30	0.25	0.20	70	72	1.15	1.05	0.95	0.80	0.70	0.60	0.50	0.45	0.35	0.30	0.20
72	74	1.25	1.10	1.00	0.85	0.75	0.65	0.55	0.45	0.40	0.35	0.25	72	74	1.25	1.10	1.00	0.85	0.75	0.65	0.55	0.45	0.40	0.35	0.25
74	76	1.30	1.15	1.05	0.95	0.80	0.70	0.60	0.50	0.45	0.35	0.30	74	76	1.30	1.15	1.05	0.95	0.80	0.70	0.60	0.50	0.45	0.35	0.30
76	78	1.35	1.25	1.10	1.00	0.85	0.75	0.65	0.55	0.50	0.40	0.35	76	78	1.35	1.25	1.10	1.00	0.85	0.75	0.65	0.55	0.50	0.40	0.35
78	80	1.40	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50	0.45	0.35	78	80	1.40	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50	0.45	0.35
80	82	1.50	1.35	1.25	1.10	1.00	0.90	0.75	0.65	0.55	0.50	0.40	80	82	1.50	1.35	1.25	1.10	1.00	0.90	0.75	0.65	0.55	0.50	0.40
82	84	1.55	1.40	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50	0.45	82	84	1.55	1.40	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50	0.45
84	86	1.65	1.50	1.35	1.25	1.10	1.00	0.90	0.75	0.65	0.55	0.50	84	86	1.65	1.50	1.35	1.25	1.10	1.00	0.90	0.75	0.65	0.55	0.50
86	88	1.70	1.55	1.40	1.30	1.20	1.05	0.95	0.85	0.70	0.60	0.50	86	88	1.70	1.55	1.40	1.30	1.20	1.05	0.95	0.85	0.70	0.60	0.50
88	90	1.80	1.65	1.50	1.35	1.25	1.15	1.00	0.90	0.75	0.65	0.55	88	90	1.80	1.65	1.50	1.35	1.25	1.15	1.00	0.90	0.75	0.65	0.55
90	92	1.85	1.70	1.55	1.45	1.30	1.20	1.05	0.95	0.85	0.70	0.60	90	92	1.85	1.70	1.55	1.45	1.30	1.20	1.05	0.95	0.85	0.70	0.60
92	94	1.95	1.80	1.65	1.50	1.35	1.25	1.15	1.00	0.90	0.75	0.65	92	94	1.95	1.80	1.65	1.50	1.35	1.25	1.15	1.00	0.90	0.75	0.65
94	96	2.00	1.85	1.70	1.60	1.45	1.30	1.20	1.10	0.95	0.85	0.70	94	96	2.00	1.85	1.70	1.60	1.45	1.30	1.20	1.10	0.95	0.85	0.70
96	98	2.10	1.95	1.80	1.65	1.50	1.40	1.25	1.15	1.00	0.90	0.80	96	98	2.10	1.95	1.80	1.65	1.50	1.40	1.25	1.15	1.00	0.90	0.80
98	100	2.15	2.00	1.85	1.75	1.60	1.45	1.30	1.20	1.10	0.95	0.85	98	100	2.15	2.00	1.85	1.75	1.60	1.45	1.30	1.20	1.10	0.95	0.85
100	102	2.25	2.10	1.95	1.80	1.65	1.50	1.40	1.25	1.15	1.00	0.90	100	102	2.25	2.10	1.95	1.80	1.65	1.50	1.40	1.25	1.15	1.00	0.90
102	104	2.30	2.15	2.00	1.85	1.75	1.60	1.45	1.30	1.20	1.10	0.95	102	104	2.30	2.15	2.00	1.85	1.75	1.60	1.45	1.30	1.20	1.10	0.95
104	106	2.40	2.25	2.10	1.95	1.80	1.65	1.50	1.40	1.25	1.15	1.05	104	106	2.40	2.25	2.10	1.95	1.80	1.65	1.50	1.40	1.25	1.15	1.05
106	108	2.45	2.30	2.15	2.00	1.90	1.75	1.60	1.45	1.35	1.20	1.10	106	108	2.45	2.30	2.15	2.00	1.90	1.75	1.60	1.45	1.35	1.20	1.10
108	110	2.50	2.40	2.25	2.10	1.95	1.80	1.65	1.55	1.40	1.25	1.15	108	110	2.50	2.40	2.25	2.10	1.95	1.80	1.65	1.55	1.40	1.25	1.15
110	112	2.60	2.45	2.30	2.15	2.05	1.90	1.75	1.60	1.45	1.35	1.20	110	112	2.60	2.45	2.30	2.15	2.05	1.90	1.75	1.60	1.45	1.35	1.20
112	114	2.65	2.55	2.40	2.25	2.10	1.95	1.80	1.65	1.50	1.40	1.30	112	114	2.65	2.55	2.40	2.25	2.10	1.95	1.80	1.65	1.50	1.40	1.30
114	116	2.75	2.60	2.45	2.30	2.20	2.05	1.90	1.75	1.60	1.45	1.35	114	116	2.75	2.60	2.45	2.30	2.20	2.05	1.90	1.75	1.60	1.45	1.35
116	118	2.80	2.70	2.55	2.40	2.25	2.10	1.95	1.80	1.70	1.55	1.40	116	118	2.80	2.70	2.55	2.40	2.25	2.10	1.95	1.80	1.70	1.55	1.40
118	120	2.90	2.75	2.60	2.45	2.30	2.20	2.05	1.90	1.75	1.60	1.45	118	120	2.90	2.75	2.60	2.45	2.30	2.20	2.05	1.90	1.75	1.60	1.45
120	122	2.95	2.85	2.70	2.55	2.40	2.25	2.10	1.95	1.85	1.70	1.55	120	122	2.95	2.85	2.70	2.55	2.40	2.25	2.10	1.95	1.85	1.70	1.55
122	124	3.05	2.90	2.75	2.60	2.45	2.35	2.20	2.05	1.90	1.75	1.60	122	124	3.05	2.90	2.75	2.60	2.45	2.35	2.20	2.05	1.90	1.75	1.60
124	126	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.10	2.00	1.85	1.70	124	126	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.10	2.00	1.85	1.70
126	128	3.20	3.05	2.90	2.75	2.60	2.50	2.35	2.20	2.05	1.90	1.75	126	128	3.20	3.05	2.90	2.75	2.60	2.50	2.35	2.20	2.05	1.90	1.75
128	130	3.30	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.10	2.00	1.85	128	130	3.30	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.10	2.00	1.85
130	132	3.35	3.20	3.05	2.90	2.75	2.65	2.50	2.35	2.20	2.05	1.90	130	132	3.35	3.20	3.05	2.90	2.75	2.65	2.50	2.35	2.20	2.05	1.90
132	134	3.45	3.30	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.15	2.00	132	134	3.45	3.30	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.15	2.00
134	136	3.50	3.35	3.20	3.05	2.90	2.75	2.65	2.50	2.35	2.20	2.05	134	136	3.50	3.35	3.20	3.05	2.90	2.75	2.65	2.50	2.35	2.20	2.05
136	138	3.60	3.45	3.30	3.15	3.00	2.85	2.70	2.55	2.40	2.30	2.15	136	138	3.60	3.45	3.30	3.15	3.00	2.85	2.70	2.55	2.40	2.30	2.15
138	140	3.70	3.55	3.40	3.25	3.10	2.95	2.80	2.65	2.50	2.35	2.20	138	140	3.70	3.55	3.40	3.25	3.10	2.95	2.80	2.65	2.50	2.35	2.20
140	142	3.75	3.60	3.45	3.30	3.15	3.00	2.85	2.70	2.55	2.45	2.30	140	142	3.75	3.60	3.45	3.30	3.15	3.00	2.85	2.70	2.55	2.45	2.30

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(Continued from preceding page)

WAGES		EXEMPTIONS CLAIMED										10 or more
		At Least	But Less Than	0	1	2	3	4	5	6	7	
142	\$144	\$3.85	\$3.70	\$3.55	\$3.40	\$3.25	\$3.10	\$2.95	\$2.80	\$2.65	\$2.50	\$2.35
144	146	3.90	3.75	3.60	3.45	3.30	3.15	3.00	2.85	2.70	2.55	2.45
146	148	4.00	3.85	3.70	3.55	3.40	3.25	3.10	2.95	2.80	2.65	2.50
148	150	4.05	3.90	3.75	3.60	3.45	3.30	3.15	3.00	2.85	2.70	2.60
150	152	4.15	4.00	3.85	3.70	3.55	3.40	3.25	3.10	2.95	2.80	2.65
152	154	4.20	4.05	3.90	3.75	3.60	3.45	3.30	3.15	3.00	2.85	2.75
154	156	4.30	4.15	4.00	3.85	3.70	3.55	3.40	3.25	3.10	2.95	2.80
156	158	4.40	4.25	4.10	3.95	3.80	3.65	3.50	3.35	3.20	3.05	2.90
158	160	4.45	4.30	4.15	4.00	3.85	3.70	3.55	3.40	3.25	3.10	2.95
160	162	4.55	4.40	4.25	4.10	3.95	3.80	3.65	3.50	3.35	3.20	3.05
162	164	4.60	4.45	4.30	4.15	4.00	3.85	3.70	3.55	3.40	3.25	3.10
164	166	4.70	4.55	4.40	4.25	4.10	3.95	3.80	3.65	3.50	3.35	3.20
166	168	4.75	4.60	4.45	4.30	4.15	4.00	3.85	3.70	3.55	3.40	3.25
168	170	4.85	4.70	4.55	4.40	4.25	4.10	3.95	3.80	3.65	3.50	3.35
170	172	4.90	4.75	4.60	4.45	4.30	4.15	4.00	3.85	3.70	3.55	3.40
172	174	5.00	4.85	4.70	4.55	4.40	4.25	4.10	3.95	3.80	3.65	3.50
174	176	5.10	4.95	4.80	4.65	4.50	4.35	4.20	4.05	3.90	3.75	3.60
176	178	5.15	5.00	4.85	4.70	4.55	4.40	4.25	4.10	3.95	3.80	3.65
178	180	5.25	5.10	4.95	4.80	4.65	4.50	4.35	4.20	4.05	3.90	3.75
180	182	5.30	5.15	5.00	4.85	4.70	4.55	4.40	4.25	4.10	3.95	3.80
182	184	5.40	5.25	5.10	4.95	4.80	4.65	4.50	4.35	4.20	4.05	3.90
184	186	5.45	5.30	5.15	5.00	4.85	4.70	4.55	4.40	4.25	4.10	3.95
186	188	5.55	5.40	5.25	5.10	4.95	4.80	4.65	4.50	4.35	4.20	4.05
188	190	5.65	5.50	5.35	5.20	5.05	4.90	4.75	4.60	4.45	4.30	4.15
190	192	5.70	5.55	5.40	5.25	5.10	4.95	4.80	4.65	4.50	4.35	4.20
192	194	5.80	5.65	5.50	5.35	5.20	5.05	4.90	4.75	4.60	4.45	4.30
194	196	5.85	5.70	5.55	5.40	5.25	5.10	4.95	4.80	4.65	4.50	4.35
196	198	5.95	5.80	5.65	5.50	5.35	5.20	5.05	4.90	4.75	4.60	4.45
198	200	6.00	5.85	5.70	5.55	5.40	5.25	5.10	4.95	4.80	4.65	4.50
200	202	6.10	5.95	5.80	5.65	5.50	5.35	5.20	5.05	4.90	4.75	4.60
202	204	6.15	6.00	5.85	5.70	5.55	5.40	5.25	5.10	4.95	4.80	4.65
204	206	6.25	6.10	5.95	5.80	5.65	5.50	5.35	5.20	5.05	4.90	4.75
206	208	6.35	6.20	6.05	5.90	5.75	5.60	5.45	5.30	5.15	5.00	4.85
208	210	6.40	6.25	6.10	5.95	5.80	5.65	5.50	5.35	5.20	5.05	4.90
210	212	6.50	6.35	6.20	6.05	5.90	5.75	5.60	5.45	5.30	5.15	5.00
212	214	6.55	6.40	6.25	6.10	5.95	5.80	5.65	5.50	5.35	5.20	5.05
214	216	6.65	6.50	6.35	6.20	6.05	5.90	5.75	5.60	5.45	5.30	5.15
216	218	6.70	6.55	6.40	6.25	6.10	5.95	5.80	5.65	5.50	5.35	5.20
218	220	6.80	6.65	6.50	6.35	6.20	6.05	5.90	5.75	5.60	5.45	5.30

WAGES		EXEMPTIONS CLAIMED										10 or more
		At Least	But Less Than	0	1	2	3	4	5	6	7		8	9
220	\$222	\$6.85	\$6.70	\$6.55	\$6.40	\$6.25	\$6.10	\$5.95	\$5.80	\$5.65	\$5.50	\$5.35
222	224	6.95	6.80	6.65	6.50	6.35	6.20	6.05	5.90	5.75	5.60	5.45
224	226	7.05	6.90	6.75	6.60	6.45	6.30	6.15	6.00	5.85	5.70	5.55
226	228	7.10	6.95	6.80	6.65	6.50	6.35	6.20	6.05	5.90	5.75	5.60
228	230	7.20	7.05	6.90	6.75	6.60	6.45	6.30	6.15	6.00	5.85	5.70
230	232	7.25	7.10	6.95	6.80	6.65	6.50	6.35	6.20	6.05	5.90	5.75
232	234	7.35	7.20	7.05	6.90	6.75	6.60	6.45	6.30	6.15	6.00	5.85
234	236	7.40	7.25	7.10	6.95	6.80	6.65	6.50	6.35	6.20	6.05	5.90
236	238	7.50	7.35	7.20	7.05	6.90	6.75	6.60	6.45	6.30	6.15	6.00
238	240	7.60	7.45	7.30	7.15	7.00	6.85	6.70	6.55	6.40	6.25	6.10
240	242	7.65	7.50	7.35	7.20	7.05	6.90	6.75	6.60	6.45	6.30	6.15
242	244	7.75	7.60	7.45	7.30	7.15	7.00	6.85	6.70	6.55	6.40	6.25
244	246	7.80	7.65	7.50	7.35	7.20	7.05	6.90	6.75	6.60	6.45	6.30
246	248	7.90	7.75	7.60	7.45	7.30	7.15	7.00	6.85	6.70	6.55	6.40
248	250	7.95	7.80	7.65	7.50	7.35	7.20	7.05	6.90	6.75	6.60	6.45
250	252	8.05	7.90	7.75	7.60	7.45	7.30	7.15	7.00	6.85	6.70	6.55
252	254	8.10	7.95	7.80	7.65	7.50	7.35	7.20	7.05	6.90	6.75	6.60
254	256	8.20	8.05	7.90	7.75	7.60	7.45	7.30	7.15	7.00	6.85	6.70
256	258	8.30	8.15	8.00	7.85	7.70	7.55	7.40	7.25	7.10	6.95	6.80
258	260	8.35	8.20	8.05	7.90	7.75	7.60	7.45	7.30	7.15	7.00	6.85
260	262	8.45	8.30	8.15	8.00	7.85	7.70	7.55	7.40	7.25	7.10	6.95
262	264	8.50	8.35	8.20	8.05	7.90	7.75	7.60	7.45	7.30	7.15	7.00
264	266	8.60	8.45	8.30	8.15	8.00	7.85	7.70	7.55	7.40	7.25	7.10
266	268	8.70	8.55	8.40	8.20	8.05	7.90	7.75	7.60	7.45	7.30	7.15
268	270	8.75	8.60	8.45	8.30	8.15	8.00	7.85	7.70	7.55	7.40	7.25
270	272	8.85	8.70	8.55	8.40	8.25	8.05	7.90	7.75	7.60	7.45	7.30
272	274	8.90	8.75	8.60	8.45	8.30	8.15	8.00	7.85	7.70	7.55	7.40
274	276	9.00	8.85	8.70	8.55	8.40	8.25	8.10	7.95	7.80	7.65	7.50
276	278	9.10	8.95	8.80	8.60	8.45	8.30	8.15	8.00	7.85	7.70	7.55
278	280	9.15	9.00	8.85	8.70	8.55	8.40	8.25	8.10	7.95	7.80	7.65
280	282	9.25	9.10	8.95	8.80	8.65	8.45	8.30	8.15	8.00	7.85	7.70
282	284	9.30	9.15	9.00	8.85	8.70	8.55	8.40	8.25	8.10	7.95	7.80
284	286	9.40	9.25	9.10	8.95	8.80	8.65	8.50	8.35	8.15	8.00	7.85
286	288	9.50	9.35	9.20	9.00	8.85	8.70	8.55	8.40	8.25	8.10	7.95
288	290	9.55	9.40	9.25	9.10	8.95	8.80	8.65	8.50	8.35	8.20	8.05
290	292	9.65	9.50	9.35	9.20	9.05	8.85	8.70	8.55	8.40	8.25	8.10

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

\$292 & over

NEW YORK CITY - RESIDENT TAX
MARRIED - DAILY
Payroll Period

Method I

Table V

New York City Special Tables for Deduction and Exemption Allowances

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

Applicable to Dollar to Dollar Withholding Tables for New York City; 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/miscell.	\$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 \$3,200* 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	\$8.45
Weekly	42.25
Biweekly	84.50
Semimonthly	91.75
Monthly	183.50
Quarterly	550.00
Semiannual	1,100.00
Annual	2,200.00

* The adjustments in Table D are based on the 2005 federal exemption amount of \$3,200. The federal exemption amount may be adjusted for inflation as prescribed by the Internal Revenue Code. For an annual payroll period, the adjustment for each federal exemption should be changed by subtracting \$1,000 from the current federal exemption amount. Other payroll periods should be recalculated accordingly.

Table II - A Weekly Payroll					
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	.....	1,154	0.0400	40.40

Table II - D Monthly Payroll					
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	.....	5,000	0.0400	175.08

Table II - B Biweekly Payroll					
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	.....	2,308	0.0400	80.81

Table II - E Daily Payroll					
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	.....	231.00	0.0400	8.08

Table II - C Semimonthly Payroll					
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	.....	2,500	0.0400	87.54

Annual Tax Rate Schedule					
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	.....	60,000	0.0400	2,101.00

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-40-A for withholding calculation examples using Method II.

Line Item Number	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	Column 3	Column 4	Column 5
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	.....	1,154	0.0400	40.40

Line Item Number	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	Column 3	Column 4	Column 5
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	.....	5,000	0.0400	175.08

Line Item Number	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	Column 3	Column 4	Column 5
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	.....	2,308	0.0400	80.81

Line Item Number	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	Column 3	Column 4	Column 5
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	.....	231.00	0.0400	8.08

Line Item Number	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	Column 3	Column 4	Column 5
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	.....	2,500	0.0400	87.54

Line Item Number	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	Column 3	Column 4	Column 5
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	.....	60,000	0.0400	2,101.00

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-40-A for withholding calculation examples using Method II.

New York City
Method II Exact Calculation Method
Examples

T-40-A (1/06)

Single	
<p>Example 1: Weekly payroll, \$400 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> 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. 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). 3. \$246.10 - \$167 (from Column 3, line 3) = \$79.10. 4. \$79.10 x .0310 (from Column 4, line 3) = \$2.45. 5. \$2.45 + \$3.29 (from Column 5, line 3) = \$5.74. Withhold this amount. 	<p>Example 3: Monthly payroll, \$50,000 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> 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. 2. Use Table II - D on page T-39 for single, monthly payroll. Look up \$49,333.40 and use line 6 on which \$49,333.40 is greater than Column 1 (\$5,000). 3. \$49,333.40 - \$5,000 (from column 3, line 6) = \$44,333.40. 4. \$44,333.40 x .0400 (from Column 4, line 6) = \$1,773.34. 5. \$1,773.34 + \$175.08 (from Column 5, line 6) = \$1,948.42. Withhold this amount.
<p>Example 2: Semimonthly payroll, \$5,000 gross wages, single, 1 exemption</p> <ol style="list-style-type: none"> 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. 2. Use Table II - C on page T-39 for single, semimonthly payroll. Look up \$4,750 and use line 6 on which \$4,750 is greater than Column 1 (\$2,500). 3. \$4,750 - \$2,500 (from Column 3, line 6) = \$2,250. 4. \$2,250 x .0400 (from Column 4, line 6) = \$90. 5. \$90.00 + \$87.54 (from Column 5, line 6) = \$177.54. Withhold this amount. 	<p>Example 4: Daily payroll, \$750 gross wages, single, 2 exemptions</p> <ol style="list-style-type: none"> 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. 2. Use Table II - E on page T-39 for single, daily payroll. Look up \$723.05 and use line 6 on which \$723.05 is greater than Column 1 (\$231.00). 3. \$723.05 - \$231.00 (from Column 3, line 6) = \$492.05. 4. \$492.05 x .0400 (from Column 4, line 6) = \$19.68. 5. \$19.68 + \$8.08 (from Column 5, line 6) = \$27.76. Withhold this amount.
Married	
<p>Example 1: Weekly payroll, \$400 gross wages, married, 4 exemptions</p> <ol style="list-style-type: none"> 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. 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). 3. \$217.25 - \$167 (from Column 3, line 3) = \$50.25. 4. \$50.25 x .0310 (from Column 4, line 3) = \$1.56. 5. \$1.56 + \$3.29 (from Column 5, line 3) = \$4.85. Withhold this amount. 	<p>Example 3: Monthly payroll, \$50,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> 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. 2. Use Table II - D on page T-40 for married, monthly payroll. Look up \$49,291.80 and use line 6 on which \$49,291.80 is greater than Column 1 (\$5,000). 3. \$49,291.80 - \$5,000 (from Column 3, line 6) = \$44,291.80. 4. \$44,291.80 x .0400 (from Column 4, line 6) = \$1,771.67. 5. \$1,771.67 + \$175.08 (from Column 5, line 6) = \$1,946.75. Withhold this amount.
<p>Example 2: Semimonthly payroll, \$5,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> 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. 2. Use Table II - C on page T-40 for married, semimonthly payroll. Look up \$4,645.90 and use line 6 on which \$4,645.90 is greater than Column 1 (\$2,500). 3. \$4,645.90 - \$2,500 (from Column 3, line 6) = \$2,145.90. 4. \$2,145.90 x .0400 (from Column 4, line 6) = \$85.84. 5. \$85.84 + \$87.54 (from Column 5, line 6) = \$173.38. Withhold this amount. 	<p>Example 4: Daily payroll, \$750 gross wages, married, 2 exemptions</p> <ol style="list-style-type: none"> 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. 2. Use Table II - E on page T-40 for married, daily payroll. Look up \$721.15 and use line 6 on which \$721.15 is greater than Column 1 (\$231.00). 3. \$721.15 - \$231.00 (from Column 3, line 6) = \$490.15. 4. \$490.15 x .0400 (from Column 4, line 6) = \$19.61. 5. \$19.61 + \$8.08 (from Column 5, line 6) = \$27.69. Withhold this amount.

New York City - Resident Tax

SINGLE or MARRIED

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

This table may be used, instead of the exact calculation charts shown on pages 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)

New York City - Resident Tax

SINGLE or MARRIED

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

(continued from preceding page)

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
\$301	\$7.50	\$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

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New York City - Resident Tax

SINGLE or MARRIED

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

(continued from preceding page)

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
\$601	\$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

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New York City - Resident Tax

SINGLE or MARRIED

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

(continued from preceding page)

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
\$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 7. 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, 2006; 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
September 16, 2005

Andrew S. Eristoff
Commissioner of Taxation and Finance