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 repealing Appendixes 10, 10-A and 10-C and by adding new Appendixes 10, 10-A and 10-C, as published in the Appendixes of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York, to read as follows:

Section 1. Appendix 10 of the Appendixes of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York is hereby REPEALED and a new Appendix 10 is added to the Appendixes of such Title to read as follows:

APPENDIX 10

NEW YORK STATE INCOME TAX

WITHHOLDING TABLES AND OTHER METHODS

WAGE BRACKET TABLE METHOD

METHOD I

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

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Method I

Table I

NY STATE

Income Tax

SINGLE

WEEKLY

Payroll Period

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

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Method I

Table I

NY STATE

Income Tax

MARRIED

WEEKLY

Payroll Period

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

T-4 (1/05)

Method I

Table II

NY STATE

Income Tax

SINGLE

BIWEEKLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
		TAX TO BE WITHHELD										
$0	**$200**	$0.00										
200	**210**	0.00										
210	**220**	0.00										
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								
270	**280**	0.30	0.00	0.00								
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						
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			
480	**500**	8.90	7.30	5.80	4.30	2.70	1.20	0.00	0.00	$0.00		
500	**520**	9.70	8.10	6.60	5.10	3.50	2.00	0.40	0.00	0.00		
520	**540**	10.50	8.90	7.40	5.90	4.30	2.80	1.20	0.00	0.00	$0.00	
540	**560**	11.30	9.70	8.20	6.70	5.10	3.60	2.00	0.50	0.00	0.00	
560	**580**	12.10	10.50	9.00	7.50	5.90	4.40	2.80	1.30	0.00	0.00	$0.00
580	**600**	12.90	11.30	9.80	8.30	6.70	5.20	3.60	2.10	0.60	0.00	0.00
600	**620**	13.80	12.10	10.60	9.10	7.50	6.00	4.40	2.90	1.40	0.00	0.00
620	**640**	14.70	13.00	11.40	9.90	8.30	6.80	5.20	3.70	2.20	0.60	0.00
640	**660**	15.60	13.90	12.20	10.70	9.10	7.60	6.00	4.50	3.00	1.40	0.00
660	**680**	16.50	14.80	13.10	11.50	9.90	8.40	6.80	5.30	3.80	2.20	0.70
680	**700**	17.40	15.70	14.00	12.30	10.70	9.20	7.60	6.10	4.60	3.00	1.50
700	**720**	18.50	16.60	14.90	13.10	11.50	10.00	8.40	6.90	5.40	3.80	2.30
720	**740**	19.50	17.50	15.80	14.00	12.30	10.80	9.20	7.70	6.20	4.60	3.10
740	**760**	20.60	18.60	16.70	14.90	13.20	11.60	10.00	8.50	7.00	5.40	3.90
760	**780**	21.60	19.60	17.60	15.80	14.10	12.40	10.80	9.30	7.80	6.20	4.70
780	**800**	22.80	20.70	18.60	16.70	15.00	13.30	11.60	10.10	8.60	7.00	5.50
800	**820**	24.00	21.70	19.70	17.70	15.90	14.20	12.50	10.90	9.40	7.80	6.30
820	**840**	25.20	22.90	20.70	18.70	16.80	15.10	13.40	11.70	10.20	8.60	7.10
840	**860**	26.40	24.10	21.80	19.80	17.80	16.00	14.30	12.50	11.00	9.40	7.90
860	**880**	27.50	25.30	23.00	20.80	18.80	16.90	15.20	13.40	11.80	10.20	8.70
880	**900**	28.70	26.50	24.20	21.90	19.90	17.80	16.10	14.30	12.60	11.00	9.50
900	**920**	29.90	27.60	25.40	23.10	20.90	18.90	17.00	15.20	13.50	11.80	10.30
920	**940**	31.10	28.80	26.50	24.30	22.00	19.90	17.90	16.10	14.40	12.70	11.10
940	**960**	32.30	30.00	27.70	25.50	23.20	21.00	19.00	17.00	15.30	13.60	11.90
960	**980**	33.40	31.20	28.90	26.60	24.40	22.10	20.00	18.00	16.20	14.50	12.70
980	**1,000**	34.60	32.40	30.10	27.80	25.50	23.30	21.10	19.00	17.10	15.40	13.60
1,000	**1,020**	35.80	33.50	31.30	29.00	26.70	24.50	22.20	20.10	18.10	16.30	14.50
1,020	**1,040**	37.00	34.70	32.40	30.20	27.90	25.60	23.40	21.10	19.10	17.20	15.40
1,040	**1,060**	38.30	35.90	33.60	31.40	29.10	26.80	24.50	22.30	20.20	18.20	16.30
1,060	**1,080**	39.60	37.10	34.80	32.50	30.30	28.00	25.70	23.50	21.20	19.20	17.20
1,080	**1,100**	41.00	38.40	36.00	33.70	31.40	29.20	26.90	24.60	22.40	20.30	18.20
1,100	**1,120**	42.40	39.80	37.20	34.90	32.60	30.40	28.10	25.80	23.50	21.30	19.30
1,120	**1,140**	43.80	41.10	38.50	36.10	33.80	31.50	29.30	27.00	24.70	22.50	20.30
1,140	**1,160**	45.10	42.50	39.90	37.30	35.00	32.70	30.40	28.20	25.90	23.60	21.40
1,160	**1,180**	46.50	43.90	41.20	38.60	36.20	33.90	31.60	29.40	27.10	24.80	22.50
1,180	**1,200**	47.90	45.20	42.60	40.00	37.30	35.10	32.80	30.50	28.30	26.00	23.70
1,200	**1,220**	49.20	46.60	44.00	41.30	38.70	36.30	34.00	31.70	29.40	27.20	24.90
1,220	**1,240**	50.60	48.00	45.30	42.70	40.10	37.40	35.20	32.90	30.60	28.40	26.10
1,240	**1,260**	52.00	49.30	46.70	44.10	41.40	38.80	36.30	34.10	31.80	29.50	27.30
1,260	**1,280**	53.30	50.70	48.10	45.40	42.80	40.20	37.50	35.30	33.00	30.70	28.40
1,280	**1,300**	54.70	52.10	49.50	46.80	44.20	41.50	38.90	36.40	34.20	31.90	29.60
1,300	**3,460**	6.85% (.0685) of the excess over $1,300 plus:										
		55.40	52.80	50.10	47.50	44.90	42.20	39.60	37.00	34.80	32.50	30.20
$3,460 & OVER		Use Method II, "Exact Calculation Method," on page T-13 of this booklet										

Method I

Table II

NY STATE

Income Tax

MARRIED

BIWEEKLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At	But	0	1	2	3	4	5	6	7	8	9	or more
Least	Less Than	TAX TO BE WITHHELD										
$0	**$220**	$0.00										
220	**230**	0.00										
230	**240**	0.00										
240	**250**	0.00	$0.00									
250	**260**	0.00	0.00									
260	**270**	0.00	0.00									
270	**280**	0.00	0.00									
280	**290**	0.00	0.00	$0.00								
290	**300**	0.30	0.00	0.00								
300	**320**	0.90	0.00	0.00								
320	**340**	1.70	0.20	0.00	$0.00							
340	**360**	2.50	1.00	0.00	0.00							
360	**380**	3.30	1.80	0.20	0.00	$0.00						
380	**400**	4.10	2.60	1.00	0.00	0.00						
400	**420**	4.90	3.40	1.80	0.30	0.00	$0.00					
420	**440**	5.70	4.20	2.60	1.10	0.00	0.00	$0.00				
440	**460**	6.50	5.00	3.40	1.90	0.30	0.00	0.00				
460	**480**	7.30	5.80	4.20	2.70	1.10	0.00	0.00	$0.00			
480	**500**	8.10	6.60	5.00	3.50	1.90	0.40	0.00	0.00			
500	**520**	8.90	7.40	5.80	4.30	2.70	1.20	0.00	0.00	$0.00		
520	**540**	9.70	8.20	6.60	5.10	3.50	2.00	0.50	0.00	0.00		
540	**560**	10.50	9.00	7.40	5.90	4.30	2.80	1.30	0.00	0.00	$0.00	
560	**580**	11.30	9.80	8.20	6.70	5.10	3.60	2.10	0.50	0.00	0.00	
580	**600**	12.10	10.60	9.00	7.50	5.90	4.40	2.90	1.30	0.00	0.00	$0.00
600	**620**	13.00	11.40	9.80	8.30	6.70	5.20	3.70	2.10	0.60	0.00	0.00
620	**640**	13.90	12.20	10.60	9.10	7.50	6.00	4.50	2.90	1.40	0.00	0.00
640	**660**	14.80	13.00	11.40	9.90	8.30	6.80	5.30	3.70	2.20	0.70	0.00
660	**680**	15.70	13.90	12.20	10.70	9.10	7.60	6.10	4.50	3.00	1.50	0.00
680	**700**	16.60	14.80	13.10	11.50	9.90	8.40	6.90	5.30	3.80	2.30	0.70
700	**720**	17.50	15.70	14.00	12.30	10.70	9.20	7.70	6.10	4.60	3.10	1.50
720	**740**	18.50	16.60	14.90	13.20	11.50	10.00	8.50	6.90	5.40	3.90	2.30
740	**760**	19.60	17.60	15.80	14.10	12.40	10.80	9.30	7.70	6.20	4.70	3.10
760	**780**	20.60	18.60	16.70	15.00	13.30	11.60	10.10	8.50	7.00	5.50	3.90
780	**800**	21.70	19.70	17.60	15.90	14.20	12.40	10.90	9.30	7.80	6.30	4.70
800	**820**	22.90	20.70	18.70	16.80	15.10	13.30	11.70	10.10	8.60	7.10	5.50
820	**840**	24.00	21.80	19.70	17.70	16.00	14.20	12.50	10.90	9.40	7.90	6.30
840	**860**	25.20	23.00	20.80	18.80	16.90	15.10	13.40	11.70	10.20	8.70	7.10
860	**880**	26.40	24.10	21.90	19.80	17.80	16.00	14.30	12.60	11.00	9.50	7.90
880	**900**	27.60	25.30	23.00	20.90	18.80	16.90	15.20	13.50	11.80	10.30	8.70
900	**920**	28.80	26.50	24.20	22.00	19.90	17.90	16.10	14.40	12.60	11.10	9.50
920	**940**	29.90	27.70	25.40	23.10	20.90	18.90	17.00	15.30	13.50	11.90	10.30
940	**960**	31.10	28.90	26.60	24.30	22.00	20.00	18.00	16.20	14.40	12.70	11.10
960	**980**	32.30	30.00	27.80	25.50	23.20	21.00	19.00	17.10	15.30	13.60	11.90
980	**1,000**	33.50	31.20	28.90	26.70	24.40	22.10	20.10	18.00	16.20	14.50	12.80
1,000	**1,020**	34.70	32.40	30.10	27.90	25.60	23.30	21.10	19.10	17.10	15.40	13.70
1,020	**1,040**	35.80	33.60	31.30	29.00	26.80	24.50	22.20	20.10	18.10	16.30	14.60
1,040	**1,060**	37.00	34.80	32.50	30.20	27.90	25.70	23.40	21.20	19.20	17.20	15.50
1,060	**1,080**	38.30	35.90	33.70	31.40	29.10	26.90	24.60	22.30	20.20	18.20	16.40
1,080	**1,100**	39.70	37.10	34.80	32.60	30.30	28.00	25.80	23.50	21.30	19.20	17.30
1,100	**1,120**	41.10	38.40	36.00	33.80	31.50	29.20	27.00	24.70	22.40	20.30	18.30
1,120	**1,140**	42.40	39.80	37.20	34.90	32.70	30.40	28.10	25.90	23.60	21.30	19.30
1,140	**1,160**	43.80	41.20	38.50	36.10	33.80	31.60	29.30	27.00	24.80	22.50	20.40
1,160	**1,180**	45.20	42.50	39.90	37.30	35.00	32.80	30.50	28.20	26.00	23.70	21.40
1,180	**1,200**	46.60	43.90	41.30	38.60	36.20	33.90	31.70	29.40	27.10	24.90	22.60
1,200	**1,220**	47.90	45.30	42.70	40.00	37.40	35.10	32.90	30.60	28.30	26.00	23.80
1,220	**1,240**	49.30	46.70	44.00	41.40	38.80	36.30	34.00	31.80	29.50	27.20	25.00
1,240	**1,260**	50.70	48.00	45.40	42.80	40.10	37.50	35.20	32.90	30.70	28.40	26.10
1,260	**1,280**	52.00	49.40	46.80	44.10	41.50	38.90	36.40	34.10	31.90	29.60	27.30
1,280	**1,300**	53.40	50.80	48.10	45.50	42.90	40.20	37.60	35.30	33.00	30.80	28.50
1,300	**3,460**	6.85% (.0685) of the excess over $1,300 plus:										
		54.10	51.50	48.80	46.20	43.50	40.90	38.30	35.90	33.60	31.40	29.10
$3,460 & OVER		Use Method II, "Exact Calculation Method," on page T-14 of this booklet										

T-6 (1/05)

Method I

Table III

NY STATE

Income Tax

SINGLE

SEMIMONTHLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
		TAX TO BE WITHHELD										
$0	**$100**	$0.00										
100	**200**	0.00										
200	**230**	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									
270	**280**	0.00	0.00	$0.00								
280	**290**	0.00	0.00	0.00								
290	**300**	0.20	0.00	0.00								
300	**320**	0.80	0.00	0.00								
320	**340**	1.60	0.00	0.00	$0.00							
340	**360**	2.40	0.70	0.00	0.00							
360	**380**	3.20	1.50	0.00	0.00	$0.00						
380	**400**	4.00	2.30	0.60	0.00	0.00						
400	**420**	4.80	3.10	1.40	0.00	0.00	$0.00					
420	**440**	5.60	3.90	2.20	0.60	0.00	0.00					
440	**460**	6.40	4.70	3.00	1.40	0.00	0.00	$0.00				
460	**480**	7.20	5.50	3.80	2.20	0.50	0.00	0.00				
480	**500**	8.00	6.30	4.60	3.00	1.30	0.00	0.00	$0.00			
500	**520**	8.80	7.10	5.40	3.80	2.10	0.40	0.00	0.00	$0.00		
520	**540**	9.60	7.90	6.20	4.60	2.90	1.20	0.00	0.00	0.00		
540	**560**	10.40	8.70	7.00	5.40	3.70	2.00	0.40	0.00	0.00	$0.00	
560	**580**	11.20	9.50	7.80	6.20	4.50	2.80	1.20	0.00	0.00	0.00	
580	**600**	12.00	10.30	8.60	7.00	5.30	3.60	2.00	0.30	0.00	0.00	$0.00
600	**620**	12.80	11.10	9.40	7.80	6.10	4.40	2.80	1.10	0.00	0.00	0.00
620	**640**	13.60	11.90	10.20	8.60	6.90	5.20	3.60	1.90	0.20	0.00	0.00
640	**660**	14.50	12.70	11.00	9.40	7.70	6.00	4.40	2.70	1.00	0.00	0.00
660	**680**	15.40	13.50	11.80	10.20	8.50	6.80	5.20	3.50	1.80	0.20	0.00
680	**700**	16.30	14.40	12.60	11.00	9.30	7.60	6.00	4.30	2.60	1.00	0.00
700	**720**	17.20	15.30	13.50	11.80	10.10	8.40	6.80	5.10	3.40	1.80	0.10
720	**740**	18.10	16.20	14.40	12.60	10.90	9.20	7.60	5.90	4.20	2.60	0.90
740	**760**	19.00	17.10	15.30	13.40	11.70	10.00	8.40	6.70	5.00	3.40	1.70
760	**780**	20.10	18.00	16.20	14.30	12.50	10.80	9.20	7.50	5.80	4.20	2.50
780	**800**	21.10	18.90	17.10	15.20	13.30	11.60	10.00	8.30	6.60	5.00	3.30
800	**820**	22.20	20.00	18.00	16.10	14.20	12.40	10.80	9.10	7.40	5.80	4.10
820	**840**	23.20	21.00	18.90	17.00	15.10	13.20	11.60	9.90	8.20	6.60	4.90
840	**860**	24.40	22.10	19.90	17.90	16.00	14.10	12.40	10.70	9.00	7.40	5.70
860	**880**	25.60	23.10	20.90	18.80	16.90	15.00	13.20	11.50	9.80	8.20	6.50
880	**900**	26.70	24.30	22.00	19.80	17.80	15.90	14.10	12.30	10.60	9.00	7.30
900	**920**	27.90	25.50	23.00	20.90	18.70	16.80	15.00	13.10	11.40	9.80	8.10
920	**940**	29.10	26.60	24.20	21.90	19.70	17.70	15.90	14.00	12.20	10.60	8.90
940	**960**	30.30	27.80	25.40	23.00	20.80	18.60	16.80	14.90	13.00	11.40	9.70
960	**980**	31.50	29.00	26.50	24.10	21.80	19.60	17.70	15.80	13.90	12.20	10.50
980	**1,000**	32.60	30.20	27.70	25.30	22.90	20.70	18.60	16.70	14.80	13.00	11.30
1,000	**1,020**	33.80	31.40	28.90	26.40	24.00	21.70	19.50	17.60	15.70	13.80	12.10
1,020	**1,040**	35.00	32.50	30.10	27.60	25.20	22.80	20.60	18.50	16.60	14.70	12.90
1,040	**1,060**	36.20	33.70	31.30	28.80	26.30	23.90	21.60	19.50	17.50	15.60	13.80
1,060	**1,080**	37.40	34.90	32.40	30.00	27.50	25.10	22.70	20.50	18.40	16.50	14.70
1,080	**1,100**	38.50	36.10	33.60	31.20	28.70	26.20	23.80	21.60	19.40	17.40	15.60
1,100	**1,120**	39.70	37.30	34.80	32.30	29.90	27.40	25.00	22.60	20.40	18.30	16.50
1,120	**1,140**	41.00	38.40	36.00	33.50	31.10	28.60	26.10	23.70	21.50	19.30	17.40
1,140	**1,160**	42.30	39.60	37.20	34.70	32.20	29.80	27.30	24.90	22.50	20.30	18.30
1,160	**1,180**	43.70	40.80	38.30	35.90	33.40	31.00	28.50	26.00	23.60	21.40	19.20
1,180	**1,200**	45.10	42.20	39.50	37.10	34.60	32.10	29.70	27.20	24.80	22.40	20.20
1,200	**1,220**	46.40	43.60	40.70	38.20	35.80	33.30	30.90	28.40	26.00	23.50	21.30
1,220	**1,240**	47.80	45.00	42.10	39.40	37.00	34.50	32.00	29.60	27.10	24.70	22.30
1,240	**1,260**	49.20	46.30	43.50	40.60	38.10	35.70	33.20	30.80	28.30	25.90	23.40
1,260	**1,280**	50.50	47.70	44.80	42.00	39.30	36.90	34.40	31.90	29.50	27.00	24.60
1,280	**1,300**	51.90	49.10	46.20	43.40	40.50	38.00	35.60	33.10	30.70	28.20	25.80
1,300	**1,320**	53.30	50.40	47.60	44.70	41.90	39.20	36.80	34.30	31.90	29.40	26.90
1,320	**1,340**	54.70	51.80	48.90	46.10	43.20	40.40	37.90	35.50	33.00	30.60	28.10
1,340	**1,360**	56.00	53.20	50.30	47.50	44.60	41.80	39.10	36.70	34.20	31.80	29.30
1,360	**3,750**	6.85% (.0685) of the excess over $1,360 plus:										
		56.70	53.90	51.00	48.10	45.30	42.40	39.70	37.30	34.80	32.30	29.90
$3,750 & OVER		Use Method II, "Exact Calculation Method," on page T-13 of this booklet										

Method I

Table III

NY STATE

Income Tax

MARRIED

SEMIMONTHLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At	But	0	1	2	3	4	5	6	7	8	9	or more
Least	Less Than	TAX TO BE WITHHELD										
$0	**$200**	$0.00										
200	**240**	0.00										
240	**250**	0.00										
250	**260**	0.00	$0.00									
260	**270**	0.00	0.00									
270	**280**	0.00	0.00									
280	**290**	0.00	0.00									
290	**300**	0.00	0.00	$0.00								
300	**320**	0.00	0.00	0.00								
320	**340**	0.70	0.00	0.00								
340	**360**	1.50	0.00	0.00	$0.00							
360	**380**	2.30	0.70	0.00	0.00							
380	**400**	3.10	1.50	0.00	0.00	$0.00						
400	**420**	3.90	2.30	0.60	0.00	0.00						
420	**440**	4.70	3.10	1.40	0.00	0.00	$0.00					
440	**460**	5.50	3.90	2.20	0.50	0.00	0.00					
460	**480**	6.30	4.70	3.00	1.30	0.00	0.00	$0.00				
480	**500**	7.10	5.50	3.80	2.10	0.50	0.00	0.00				
500	**520**	7.90	6.30	4.60	2.90	1.30	0.00	0.00	$0.00			
520	**540**	8.70	7.10	5.40	3.70	2.10	0.40	0.00	0.00			
540	**560**	9.50	7.90	6.20	4.50	2.90	1.20	0.00	0.00	$0.00		
560	**580**	10.30	8.70	7.00	5.30	3.70	2.00	0.30	0.00	0.00		
580	**600**	11.10	9.50	7.80	6.10	4.50	2.80	1.10	0.00	0.00	$0.00	
600	**620**	11.90	10.30	8.60	6.90	5.30	3.60	1.90	0.30	0.00	0.00	
620	**640**	12.70	11.10	9.40	7.70	6.10	4.40	2.70	1.10	0.00	0.00	$0.00
640	**660**	13.60	11.90	10.20	8.50	6.90	5.20	3.50	1.90	0.20	0.00	0.00
660	**680**	14.50	12.70	11.00	9.30	7.70	6.00	4.30	2.70	1.00	0.00	0.00
680	**700**	15.40	13.50	11.80	10.10	8.50	6.80	5.10	3.50	1.80	0.10	0.00
700	**720**	16.30	14.40	12.60	10.90	9.30	7.60	5.90	4.30	2.60	0.90	0.00
720	**740**	17.20	15.30	13.40	11.70	10.10	8.40	6.70	5.10	3.40	1.70	0.10
740	**760**	18.10	16.20	14.30	12.50	10.90	9.20	7.50	5.90	4.20	2.50	0.90
760	**780**	19.00	17.10	15.20	13.30	11.70	10.00	8.30	6.70	5.00	3.30	1.70
780	**800**	20.00	18.00	16.10	14.20	12.50	10.80	9.10	7.50	5.80	4.10	2.50
800	**820**	21.10	18.90	17.00	15.10	13.30	11.60	9.90	8.30	6.60	4.90	3.30
820	**840**	22.10	19.90	17.90	16.00	14.20	12.40	10.70	9.10	7.40	5.70	4.10
840	**860**	23.20	21.00	18.80	16.90	15.10	13.20	11.50	9.90	8.20	6.50	4.90
860	**880**	24.30	22.00	19.80	17.80	16.00	14.10	12.30	10.70	9.00	7.30	5.70
880	**900**	25.50	23.10	20.90	18.70	16.90	15.00	13.10	11.50	9.80	8.10	6.50
900	**920**	26.70	24.20	21.90	19.80	17.80	15.90	14.00	12.30	10.60	8.90	7.30
920	**940**	27.90	25.40	23.00	20.80	18.70	16.80	14.90	13.10	11.40	9.70	8.10
940	**960**	29.00	26.60	24.10	21.90	19.70	17.70	15.80	13.90	12.20	10.50	8.90
960	**980**	30.20	27.80	25.30	22.90	20.70	18.60	16.70	14.80	13.00	11.30	9.70
980	**1,000**	31.40	29.00	26.50	24.00	21.80	19.60	17.60	15.70	13.90	12.10	10.50
1,000	**1,020**	32.60	30.10	27.70	25.20	22.80	20.60	18.50	16.60	14.80	12.90	11.30
1,020	**1,040**	33.80	31.30	28.90	26.40	23.90	21.70	19.50	17.50	15.70	13.80	12.10
1,040	**1,060**	34.90	32.50	30.00	27.60	25.10	22.70	20.50	18.40	16.60	14.70	12.90
1,060	**1,080**	36.10	33.70	31.20	28.80	26.30	23.80	21.60	19.40	17.50	15.60	13.70
1,080	**1,100**	37.30	34.90	32.40	29.90	27.50	25.00	22.60	20.50	18.40	16.50	14.60
1,100	**1,120**	38.50	36.00	33.60	31.10	28.70	26.20	23.70	21.50	19.30	17.40	15.50
1,120	**1,140**	39.70	37.20	34.80	32.30	29.80	27.40	24.90	22.60	20.40	18.30	16.40
1,140	**1,160**	40.90	38.40	35.90	33.50	31.00	28.60	26.10	23.60	21.40	19.20	17.30
1,160	**1,180**	42.30	39.60	37.10	34.70	32.20	29.70	27.30	24.80	22.50	20.30	18.20
1,180	**1,200**	43.60	40.80	38.30	35.80	33.40	30.90	28.50	26.00	23.50	21.30	19.10
1,200	**1,220**	45.00	42.20	39.50	37.00	34.60	32.10	29.60	27.20	24.70	22.40	20.20
1,220	**1,240**	46.40	43.50	40.70	38.20	35.70	33.30	30.80	28.40	25.90	23.40	21.20
1,240	**1,260**	47.70	44.90	42.00	39.40	36.90	34.50	32.00	29.50	27.10	24.60	22.30
1,260	**1,280**	49.10	46.30	43.40	40.60	38.10	35.60	33.20	30.70	28.30	25.80	23.30
1,280	**1,300**	50.50	47.60	44.80	41.90	39.30	36.80	34.40	31.90	29.40	27.00	24.50
1,300	**1,320**	51.90	49.00	46.20	43.30	40.50	38.00	35.50	33.10	30.60	28.20	25.70
1,320	**1,340**	53.20	50.40	47.50	44.70	41.80	39.20	36.70	34.30	31.80	29.30	26.90
1,340	**1,360**	54.60	51.70	48.90	46.00	43.20	40.40	37.90	35.40	33.00	30.50	28.10
1,360	**3,750**	6.85% (.0685) of the excess over $1,360 plus:										
		55.30	52.40	49.60	46.70	43.90	41.00	38.50	36.00	33.60	31.10	28.70
$3,750 & OVER		Use Method II, "Exact Calculation Method," on page T-14 of this booklet										

T-8 (1/05)

Method I

Table IV

NY STATE

Income Tax

SINGLE

MONTHLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At	But	0	1	2	3	4	5	6	7	8	9	or more
Least	Less Than	TAX TO BE WITHHELD										
$0	**$200**	$0.00										
200	**400**	0.00										
400	**460**	0.00										
460	**480**	0.00	$0.00									
480	**500**	0.00	0.00									
500	**520**	0.00	0.00									
520	**540**	0.00	0.00									
540	**560**	0.00	0.00	$0.00								
560	**580**	0.00	0.00	0.00								
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							
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						
800	**840**	9.60	6.20	2.90	0.00	0.00	$0.00					
840	**880**	11.20	7.80	4.50	1.20	0.00	0.00					
880	**920**	12.80	9.40	6.10	2.80	0.00	0.00	$0.00				
920	**960**	14.40	11.00	7.70	4.40	1.00	0.00	0.00				
960	**1,000**	16.00	12.60	9.30	6.00	2.60	0.00	0.00	$0.00			
1,000	**1,040**	17.60	14.20	10.90	7.60	4.20	0.90	0.00	0.00	$0.00		
1,040	**1,080**	19.20	15.80	12.50	9.20	5.80	2.50	0.00	0.00	0.00		
1,080	**1,120**	20.80	17.40	14.10	10.80	7.40	4.10	0.80	0.00	0.00	$0.00	
1,120	**1,160**	22.40	19.00	15.70	12.40	9.00	5.70	2.40	0.00	0.00	0.00	
1,160	**1,200**	24.00	20.60	17.30	14.00	10.60	7.30	4.00	0.60	0.00	0.00	$0.00
1,200	**1,240**	25.60	22.20	18.90	15.60	12.20	8.90	5.60	2.20	0.00	0.00	0.00
1,240	**1,280**	27.20	23.80	20.50	17.20	13.80	10.50	7.20	3.80	0.50	0.00	0.00
1,280	**1,320**	29.00	25.40	22.10	18.80	15.40	12.10	8.80	5.40	2.10	0.00	0.00
1,320	**1,360**	30.80	27.10	23.70	20.40	17.00	13.70	10.40	7.00	3.70	0.40	0.00
1,360	**1,400**	32.60	28.90	25.30	22.00	18.60	15.30	12.00	8.60	5.30	2.00	0.00
1,400	**1,440**	34.40	30.70	26.90	23.60	20.20	16.90	13.60	10.20	6.90	3.60	0.20
1,440	**1,480**	36.20	32.50	28.70	25.20	21.80	18.50	15.20	11.80	8.50	5.20	1.80
1,480	**1,520**	38.00	34.30	30.50	26.80	23.40	20.10	16.80	13.40	10.10	6.80	3.40
1,520	**1,560**	40.10	36.10	32.30	28.60	25.00	21.70	18.40	15.00	11.70	8.40	5.00
1,560	**1,600**	42.20	37.90	34.10	30.40	26.60	23.30	20.00	16.60	13.30	10.00	6.60
1,600	**1,640**	44.30	40.00	35.90	32.20	28.40	24.90	21.60	18.20	14.90	11.60	8.20
1,640	**1,680**	46.40	42.10	37.70	34.00	30.20	26.50	23.20	19.80	16.50	13.20	9.80
1,680	**1,720**	48.80	44.20	39.80	35.80	32.00	28.30	24.80	21.40	18.10	14.80	11.40
1,720	**1,760**	51.10	46.30	41.90	37.60	33.80	30.10	26.40	23.00	19.70	16.40	13.00
1,760	**1,800**	53.50	48.60	44.00	39.60	35.60	31.90	28.10	24.60	21.30	18.00	14.60
1,800	**1,840**	55.80	50.90	46.10	41.70	37.40	33.70	29.90	26.20	22.90	19.60	16.20
1,840	**1,880**	58.20	53.30	48.40	43.80	39.40	35.50	31.70	28.00	24.50	21.20	17.80
1,880	**1,920**	60.60	55.60	50.70	45.90	41.50	37.30	33.50	29.80	26.10	22.80	19.40
1,920	**1,960**	62.90	58.00	53.10	48.20	43.60	39.30	35.30	31.60	27.80	24.40	21.00
1,960	**2,000**	65.30	60.40	55.40	50.50	45.70	41.40	37.10	33.40	29.60	26.00	22.60
2,000	**2,040**	67.60	62.70	57.80	52.90	48.00	43.50	39.10	35.20	31.40	27.70	24.20
2,040	**2,080**	70.00	65.10	60.20	55.20	50.30	45.60	41.20	37.00	33.20	29.50	25.80
2,080	**2,120**	72.40	67.40	62.50	57.60	52.70	47.80	43.30	38.90	35.00	31.30	27.50
2,120	**2,160**	74.70	69.80	64.90	60.00	55.00	50.10	45.40	41.00	36.80	33.10	29.30
2,160	**2,200**	77.10	72.20	67.20	62.30	57.40	52.50	47.60	43.10	38.70	34.90	31.10
2,200	**2,240**	79.40	74.50	69.60	64.70	59.80	54.90	49.90	45.20	40.80	36.70	32.90
2,240	**2,280**	81.90	76.90	72.00	67.00	62.10	57.20	52.30	47.40	42.90	38.60	34.70
2,280	**2,320**	84.70	79.20	74.30	69.40	64.50	59.60	54.70	49.70	45.00	40.70	36.50
2,320	**2,360**	87.40	81.70	76.70	71.80	66.80	61.90	57.00	52.10	47.20	42.80	38.40
2,360	**2,400**	90.10	84.40	79.00	74.10	69.20	64.30	59.40	54.50	49.50	44.90	40.50
2,400	**2,440**	92.90	87.20	81.50	76.50	71.60	66.70	61.70	56.80	51.90	47.00	42.60
2,440	**2,480**	95.60	89.90	84.20	78.80	73.90	69.00	64.10	59.20	54.30	49.30	44.70
2,480	**2,520**	98.40	92.60	86.90	81.20	76.30	71.40	66.50	61.50	56.60	51.70	46.80
2,520	**2,560**	101.10	95.40	89.70	84.00	78.60	73.70	68.80	63.90	59.00	54.10	49.10
2,560	**2,600**	103.80	98.10	92.40	86.70	81.00	76.10	71.20	66.30	61.30	56.40	51.50
2,600	**2,640**	106.60	100.90	95.20	89.40	83.70	78.50	73.50	68.60	63.70	58.80	53.90
2,640	**2,680**	109.30	103.60	97.90	92.20	86.50	80.80	75.90	71.00	66.10	61.10	56.20
2,680	**2,720**	112.10	106.30	100.60	94.90	89.20	83.50	78.30	73.30	68.40	63.50	58.60
2,720	**7,500**	6.85% (.0685) of the excess over $2,720 plus:										
		113.40	107.70	102.00	96.30	90.60	84.90	79.40	74.50	69.60	64.70	59.80
$7,500 & OVER		Use Method II, "Exact Calculation Method," on page T-13 of this booklet										

Method I

Table IV

NY STATE

Income Tax

MARRIED

MONTHLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At	But	0	1	2	3	4	5	6	7	8	9	or more
Least	Less Than	TAX TO BE WITHHELD										
$0	**$480**	$0.00										
480	**500**	0.00										
500	**520**	0.00										
520	**540**	0.00	$0.00									
540	**560**	0.00	0.00									
560	**580**	0.00	0.00									
580	**600**	0.00	0.00									
600	**640**	0.00	0.00	$0.00								
640	**680**	1.50	0.00	0.00								
680	**720**	3.10	0.00	0.00	$0.00							
720	**760**	4.70	1.40	0.00	0.00							
760	**800**	6.30	3.00	0.00	0.00	$0.00						
800	**840**	7.90	4.60	1.20	0.00	0.00						
840	**880**	9.50	6.20	2.80	0.00	0.00	$0.00					
880	**920**	11.10	7.80	4.40	1.10	0.00	0.00					
920	**960**	12.70	9.40	6.00	2.70	0.00	0.00	$0.00				
960	**1,000**	14.30	11.00	7.60	4.30	1.00	0.00	0.00				
1,000	**1,040**	15.90	12.60	9.20	5.90	2.60	0.00	0.00	$0.00			
1,040	**1,080**	17.50	14.20	10.80	7.50	4.20	0.80	0.00	0.00			
1,080	**1,120**	19.10	15.80	12.40	9.10	5.80	2.40	0.00	0.00	$0.00		
1,120	**1,160**	20.70	17.40	14.00	10.70	7.40	4.00	0.70	0.00	0.00		
1,160	**1,200**	22.30	19.00	15.60	12.30	9.00	5.60	2.30	0.00	0.00		
1,200	**1,240**	23.90	20.60	17.20	13.90	10.60	7.20	3.90	0.60	0.00	$0.00	
1,240	**1,280**	25.50	22.20	18.80	15.50	12.20	8.80	5.50	2.20	0.00	0.00	
1,280	**1,320**	27.10	23.80	20.40	17.10	13.80	10.40	7.10	3.80	0.40	0.00	$0.00
1,320	**1,360**	28.90	25.40	22.00	18.70	15.40	12.00	8.70	5.40	2.00	0.00	0.00
1,360	**1,400**	30.70	27.00	23.60	20.30	17.00	13.60	10.30	7.00	3.60	0.30	0.00
1,400	**1,440**	32.50	28.80	25.20	21.90	18.60	15.20	11.90	8.60	5.20	1.90	0.00
1,440	**1,480**	34.30	30.60	26.80	23.50	20.20	16.80	13.50	10.20	6.80	3.50	0.20
1,480	**1,520**	36.10	32.40	28.60	25.10	21.80	18.40	15.10	11.80	8.40	5.10	1.80
1,520	**1,560**	37.90	34.20	30.40	26.70	23.40	20.00	16.70	13.40	10.00	6.70	3.40
1,560	**1,600**	40.00	36.00	32.20	28.50	25.00	21.60	18.30	15.00	11.60	8.30	5.00
1,600	**1,640**	42.10	37.80	34.00	30.30	26.60	23.20	19.90	16.60	13.20	9.90	6.60
1,640	**1,680**	44.20	39.90	35.80	32.10	28.30	24.80	21.50	18.20	14.80	11.50	8.20
1,680	**1,720**	46.30	42.00	37.60	33.90	30.10	26.40	23.10	19.80	16.40	13.10	9.80
1,720	**1,760**	48.70	44.10	39.70	35.70	31.90	28.20	24.70	21.40	18.00	14.70	11.40
1,760	**1,800**	51.00	46.20	41.80	37.50	33.70	30.00	26.30	23.00	19.60	16.30	13.00
1,800	**1,840**	53.40	48.50	43.90	39.50	35.50	31.80	28.00	24.60	21.20	17.90	14.60
1,840	**1,880**	55.70	50.80	46.00	41.60	37.30	33.60	29.80	26.20	22.80	19.50	16.20
1,880	**1,920**	58.10	53.20	48.30	43.70	39.30	35.40	31.60	27.90	24.40	21.10	17.80
1,920	**1,960**	60.50	55.50	50.60	45.80	41.40	37.20	33.40	29.70	26.00	22.70	19.40
1,960	**2,000**	62.80	57.90	53.00	48.10	43.50	39.20	35.20	31.50	27.70	24.30	21.00
2,000	**2,040**	65.20	60.30	55.30	50.40	45.60	41.30	37.00	33.30	29.50	25.90	22.60
2,040	**2,080**	67.50	62.60	57.70	52.80	47.90	43.40	39.00	35.10	31.30	27.60	24.20
2,080	**2,120**	69.90	65.00	60.10	55.10	50.20	45.50	41.10	36.90	33.10	29.40	25.80
2,120	**2,160**	72.30	67.30	62.40	57.50	52.60	47.70	43.20	38.80	34.90	31.20	27.40
2,160	**2,200**	74.60	69.70	64.80	59.90	55.00	50.00	45.30	40.90	36.70	33.00	29.20
2,200	**2,240**	77.00	72.10	67.10	62.20	57.30	52.40	47.50	43.00	38.60	34.80	31.00
2,240	**2,280**	79.30	74.40	69.50	64.60	59.70	54.80	49.80	45.10	40.70	36.60	32.80
2,280	**2,320**	81.80	76.80	71.90	66.90	62.00	57.10	52.20	47.30	42.80	38.50	34.60
2,320	**2,360**	84.50	79.10	74.20	69.30	64.40	59.50	54.60	49.60	44.90	40.60	36.40
2,360	**2,400**	87.30	81.60	76.60	71.70	66.80	61.80	56.90	52.00	47.10	42.70	38.30
2,400	**2,440**	90.00	84.30	78.90	74.00	69.10	64.20	59.30	54.40	49.40	44.80	40.40
2,440	**2,480**	92.80	87.00	81.30	76.40	71.50	66.60	61.60	56.70	51.80	46.90	42.50
2,480	**2,520**	95.50	89.80	84.10	78.70	73.80	68.90	64.00	59.10	54.20	49.20	44.60
2,520	**2,560**	98.20	92.50	86.80	81.10	76.20	71.30	66.40	61.40	56.50	51.60	46.70
2,560	**2,600**	101.00	95.30	89.60	83.90	78.60	73.60	68.70	63.80	58.90	54.00	49.10
2,600	**2,640**	103.70	98.00	92.30	86.60	80.90	76.00	71.10	66.20	61.20	56.30	51.40
2,640	**2,680**	106.50	100.70	95.00	89.30	83.60	78.40	73.40	68.50	63.60	58.70	53.80
2,680	**2,720**	109.20	103.50	97.80	92.10	86.40	80.70	75.80	70.90	66.00	61.00	56.10
2,720	**7,500**	6.85% (.0685) of the excess over $2,720 plus:										
		110.60	104.90	99.20	93.40	87.70	82.00	77.00	72.10	67.10	62.20	57.30
$7,500 & OVER		Use Method II, "Exact Calculation Method," on page T-14 of this booklet										

T-10 (1/05)

Method I

Table V

NY STATE

Income Tax

SINGLE

DAILY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
		TAX TO BE WITHHELD										
$0	**$25**	$0.00										
25	**28**	0.00	$0.00	$0.00								
28	**29**	0.10	0.00	0.00								
29	**30**	0.10	0.00	0.00								
30	**31**	0.10	0.00	0.00								
31	**32**	0.20	0.00	0.00	$0.00							
32	**33**	0.20	0.10	0.00	0.00							
33	**34**	0.30	0.10	0.00	0.00							
34	**35**	0.30	0.20	0.00	0.00	$0.00						
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					
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				
46	**47**	0.80	0.60	0.50	0.30	0.20	0.00	0.00	$0.00			
47	**48**	0.80	0.70	0.50	0.40	0.20	0.10	0.00	0.00			
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	**126**	5.20	4.90	4.70	4.40	4.10	3.90	3.60	3.40	3.20	3.00	2.70
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	**346**	6.85% (.0685) of the excess over $130 plus:										
		5.50	5.30	5.00	4.80	4.50	4.20	4.00	3.70	3.50	3.20	3.00
$346 & OVER		Use Method II, "Exact Calculation Method," on page T-13 of this booklet										

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Method I

Table V

NY STATE

Income Tax

MARRIED

DAILY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
		TAX TO BE WITHHELD										
$0	**$27**	$0.00										
27	**28**	0.00	$0.00	$0.00								
28	**29**	0.00	0.00	0.00								
29	**30**	0.00	0.00	0.00								
30	**31**	0.10	0.00	0.00								
31	**32**	0.10	0.00	0.00								
32	**33**	0.20	0.00	0.00	$0.00							
33	**34**	0.20	0.00	0.00	0.00							
34	**35**	0.20	0.10	0.00	0.00							
35	**36**	0.30	0.10	0.00	0.00							
36	**37**	0.30	0.20	0.00	0.00	$0.00						
37	**38**	0.40	0.20	0.00	0.00	0.00						
38	**39**	0.40	0.20	0.10	0.00	0.00						
39	**40**	0.40	0.30	0.10	0.00	0.00						
40	**41**	0.50	0.30	0.20	0.00	0.00	$0.00					
41	**42**	0.50	0.40	0.20	0.00	0.00	0.00					
42	**43**	0.60	0.40	0.20	0.10	0.00	0.00					
43	**44**	0.60	0.40	0.30	0.10	0.00	0.00					
44	**45**	0.60	0.50	0.30	0.20	0.00	0.00	$0.00				
45	**46**	0.70	0.50	0.40	0.20	0.10	0.00	0.00				
46	**47**	0.70	0.60	0.40	0.20	0.10	0.00	0.00				
47	**48**	0.80	0.60	0.40	0.30	0.10	0.00	0.00				
48	**49**	0.80	0.60	0.50	0.30	0.20	0.00	0.00	$0.00			
49	**50**	0.80	0.70	0.50	0.40	0.20	0.10	0.00	0.00			
50	**52**	0.90	0.70	0.60	0.40	0.30	0.10	0.00	0.00	$0.00		
52	**54**	1.00	0.80	0.70	0.50	0.40	0.20	0.00	0.00	0.00		
54	**56**	1.10	0.90	0.70	0.60	0.40	0.30	0.10	0.00	0.00	$0.00	
56	**58**	1.10	1.00	0.80	0.70	0.50	0.40	0.20	0.10	0.00	0.00	
58	**60**	1.20	1.10	0.90	0.70	0.60	0.40	0.30	0.10	0.00	0.00	$0.00
60	**62**	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	0.10	0.00	0.00
62	**64**	1.40	1.20	1.10	0.90	0.80	0.60	0.40	0.30	0.10	0.00	0.00
64	**66**	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	0.10	0.00
66	**68**	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.10	0.00
68	**70**	1.70	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	0.10
70	**72**	1.70	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20
72	**74**	1.90	1.70	1.50	1.30	1.20	1.00	0.80	0.70	0.50	0.40	0.20
74	**76**	2.00	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30
76	**78**	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.50	0.40
78	**80**	2.20	2.00	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50
80	**82**	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.60
82	**84**	2.40	2.20	2.00	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60
84	**86**	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70
86	**88**	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	0.90	0.80
88	**90**	2.80	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90
90	**92**	2.90	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	1.00
92	**94**	3.00	2.80	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20	1.00
94	**96**	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10
96	**98**	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20
98	**100**	3.30	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.60	1.40	1.30
100	**102**	3.50	3.20	3.00	2.80	2.60	2.30	2.10	1.90	1.70	1.50	1.40
102	**104**	3.60	3.40	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.60	1.50
104	**106**	3.70	3.50	3.20	3.00	2.80	2.60	2.30	2.10	1.90	1.70	1.50
106	**108**	3.80	3.60	3.40	3.10	2.90	2.70	2.50	2.20	2.00	1.80	1.60
108	**110**	4.00	3.70	3.50	3.30	3.00	2.80	2.60	2.40	2.10	1.90	1.70
110	**112**	4.10	3.80	3.60	3.40	3.10	2.90	2.70	2.50	2.20	2.00	1.80
112	**114**	4.20	4.00	3.70	3.50	3.30	3.00	2.80	2.60	2.40	2.10	1.90
114	**116**	4.40	4.10	3.90	3.60	3.40	3.20	2.90	2.70	2.50	2.30	2.00
116	**118**	4.50	4.30	4.00	3.70	3.50	3.30	3.00	2.80	2.60	2.40	2.10
118	**120**	4.70	4.40	4.10	3.90	3.60	3.40	3.20	2.90	2.70	2.50	2.30
120	**122**	4.80	4.50	4.30	4.00	3.70	3.50	3.30	3.10	2.80	2.60	2.40
122	**124**	4.90	4.70	4.40	4.10	3.90	3.60	3.40	3.20	2.90	2.70	2.50
124	**126**	5.10	4.80	4.50	4.30	4.00	3.70	3.50	3.30	3.10	2.80	2.60
126	**128**	5.20	4.90	4.70	4.40	4.10	3.90	3.60	3.40	3.20	3.00	2.70
128	**130**	5.30	5.10	4.80	4.50	4.30	4.00	3.80	3.50	3.30	3.10	2.80
130	**346**	6.85% (.0685) of the excess over $130 plus:										
		5.40	5.10	4.90	4.60	4.40	4.10	3.80	3.60	3.40	3.10	2.90
$346 & 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 Exemption Allowances

For employers who elect to use the federal exemption amounts* in computing wages after exemptions, the following adjustments correct for the difference between the federal exemption of $3,100* and the New York State exemption of $1,000 according to the particular payroll period.

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

Payroll Period	Adjustment for each federal exemption
Daily/miscellaneous	$8.10
Weekly	40.40
Biweekly	80.75
Semimonthly	87.50
Monthly	175.00
Quarterly	525.00
Semiannual	1,050.00
Annual	2,100.00

* The adjustments in Table D are based on the 2003 federal exemption amount of $3,100. The federal exemption amount may be adjusted for inflation as prescribed by the Internal Revenue Code. For an annual payroll period, the adjustment for each federal exemption should be changed by subtracting $1,000 from the current federal exemption amount. Other payroll periods should be recalculated accordingly.

Table II - A Weekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$154	$0	0.0400	$0
2	154	212	154	0.0450	6.15
3	212	250	212	0.0525	8.75
4	250	385	250	0.0590	10.77
5	385	1,731	385	0.0685	18.71
6	1,731	1,923	1,731	0.0764	110.92
7	1,923	2,885	1,923	0.0854	125.62
8	2,885	3,846	2,885	0.0855	207.73
9	3,846	9,615	3,846	0.0775	289.94
10	9,615	. . . . .	9,615	0.0820	737.06

Table II - B Biweekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$308	$0	0.0400	$0
2	308	423	308	0.0450	12.31
3	423	500	423	0.0525	17.50
4	500	769	500	0.0590	21.54
5	769	3,462	769	0.0685	37.42
6	3,462	3,846	3,462	0.0764	221.85
7	3,846	5,769	3,846	0.0854	251.23
8	5,769	7,692	5,769	0.0855	415.46
9	7,692	19,231	7,692	0.0775	579.88
10	19,231	. . . . .	19,231	0.0820	1,474.12

Table II - C Semimonthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$333	$0	0.0400	$0
2	333	458	333	0.0450	13.33
3	458	542	458	0.0525	18.96
4	542	833	542	0.0590	23.33
5	833	3,750	833	0.0685	40.54
6	3,750	4,167	3,750	0.0764	240.33
7	4,167	6,250	4,167	0.0854	272.17
8	6,250	8,333	6,250	0.0855	450.08
9	8,333	20,833	8,333	0.0775	628.21
10	20,833	. . . . .	20,833	0.0820	1,596.96

Table II - D Monthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$667	$0	0.0400	$0
2	667	917	667	0.0450	26.67
3	917	1,083	917	0.0525	37.92
4	1,083	1,667	1,083	0.0590	46.67
5	1,667	7,500	1,667	0.0685	81.08
6	7,500	8,333	7,500	0.0764	480.67
7	8,333	12,500	8,333	0.0854	544.33
8	12,500	16,667	12,500	0.0855	900.17
9	16,667	41,667	16,667	0.0775	1,256.42
10	41,667	. . . . .	41,667	0.0820	3,193.92

Table II - E Daily Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$31	$0	0.0400	$0
2	31	42	31	0.0450	1.23
3	42	50	42	0.0525	1.75
4	50	77	50	0.0590	2.15
5	77	346	77	0.0685	3.74
6	346	385	346	0.0764	22.18
7	385	577	385	0.0854	25.12
8	577	769	577	0.0855	41.55
9	769	1,923	769	0.0775	57.99
10	1,923	. . . . .	1,923	0.0820	147.41

Annual Tax Rate Schedule

Line	If annual wages (after subtracting deductions and exemptions) are: At Least	But less than	Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. The resulting sum is the annualized tax.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$8,000	$0	0.0400	$0
2	8,000	11,000	8,000	0.0450	320.00
3	11,000	13,000	11,000	0.0525	455.00
4	13,000	20,000	13,000	0.0590	560.00
5	20,000	90,000	20,000	0.0685	973.00
6	90,000	100,000	90,000	0.0764	5,768.00
7	100,000	150,000	100,000	0.0854	6,532.00
8	150,000	200,000	150,000	0.0855	10,802.00
9	200,000	500,000	200,000	0.0775	15,077.00
10	500,000	. . . . .	500,000	0.0820	38,327.00

Steps for computing the amount of tax to be withheld:

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

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

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

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

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

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

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

Table II - A Weekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$154	$0	0.0400	$0
2	154	212	154	0.0450	6.15
3	212	250	212	0.0525	8.75
4	250	385	250	0.0590	10.77
5	385	1,731	385	0.0685	18.71
6	1,731	1,923	1,731	0.0764	110.92
7	1,923	2,885	1,923	0.0814	125.62
8	2,885	3,846	2,885	0.0895	203.92
9	3,846	9,615	3,846	0.0775	289.94
10	9,615	. . . . .	9,615	0.0820	737.06

Table II - B Biweekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$308	$0	0.0400	$0
2	308	423	308	0.0450	12.31
3	423	500	423	0.0525	17.50
4	500	769	500	0.0590	21.54
5	769	3,462	769	0.0685	37.42
6	3,462	3,846	3,462	0.0764	221.85
7	3,846	5,769	3,846	0.0814	251.23
8	5,769	7,692	5,769	0.0895	407.85
9	7,692	19,231	7,692	0.0775	579.88
10	19,231	. . . . .	19,231	0.0820	1,474.12

Table II - C Semimonthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$333	$0	0.0400	$0
2	333	458	333	0.0450	13.33
3	458	542	458	0.0525	18.96
4	542	833	542	0.0590	23.33
5	833	3,750	833	0.0685	40.54
6	3,750	4,167	3,750	0.0764	240.33
7	4,167	6,250	4,167	0.0814	272.17
8	6,250	8,333	6,250	0.0895	441.83
9	8,333	20,833	8,333	0.0775	628.21
10	20,833	. . . . .	20,833	0.0820	1,596.96

Table II - D Monthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$667	$0	0.0400	$0
2	667	917	667	0.0450	26.67
3	917	1,083	917	0.0525	37.92
4	1,083	1,667	1,083	0.0590	46.67
5	1,667	7,500	1,667	0.0685	81.08
6	7,500	8,333	7,500	0.0764	480.67
7	8,333	12,500	8,333	0.0814	544.33
8	12,500	16,667	12,500	0.0895	883.67
9	16,667	41,667	16,667	0.0775	1,256.42
10	41,667	. . . . .	41,667	0.0820	3,193.92

Table II - E Daily Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$31	$0	0.0400	$0
2	31	42	31	0.0450	1.23
3	42	50	42	0.0525	1.75
4	50	77	50	0.0590	2.15
5	77	346	77	0.0685	3.74
6	346	385	346	0.0764	22.18
7	385	577	385	0.0814	25.12
8	577	769	577	0.0895	40.78
9	769	1,923	769	0.0775	57.99
10	1,923	. . . . .	1,923	0.0820	147.41

Annual Tax Rate Schedule

Line	If annual wages (after subtracting deductions and exemptions) are: At Least	But less than	Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. The resulting sum is the annualized tax.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$8,000	$0	0.0400	$0
2	8,000	11,000	8,000	0.0450	320.00
3	11,000	13,000	11,000	0.0525	455.00
4	13,000	20,000	13,000	0.0590	560.00
5	20,000	90,000	20,000	0.0685	973.00
6	90,000	100,000	90,000	0.0764	5,768.00
7	100,000	150,000	100,000	0.0814	6,532.00
8	150,000	200,000	150,000	0.0895	10,604.00
9	200,000	500,000	200,000	0.0775	15,077.00
10	500,000	. . . . .	500,000	0.0820	38,327.00

Steps for computing the amount of tax to be withheld:

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

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

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

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

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

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

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

New York State

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Method II Exact Calculation Method

Examples

Single

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

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

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

1. Amount from Table A on page T-12 is $332.25 for single, semimonthly payroll, 1 exemption. $5,000 wages - $332.25 = $4,667.75 net wages.
2. Use Table II - C on page T-13 for single, semimonthly payroll. Look up $4,667.75 and use line 7 on which $4,667.75 is greater than Column 1 ($4,167) but less than Column 2 ($6,250).
3. $4,667.75 - $4,167 (from Column 3, line 7) = $500.75.
4. $500.75 x .0854 (from Column 4, line 7) = $42.76.
5. $42.76 + $272.17 (from Column 5, line 7) = $314.93. Withhold this amount.

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

1. Amount from Table A on page T-12 is $831.15 for single, monthly payroll, 3 exemptions. $50,000 wages - $831.15 = $49,168.85 net wages.
2. Use Table II - D on page T-13 for single, monthly payroll. Look up $49,168.85 and use line 10 on which $49,168.85 is greater than Column 1 ($41,667).
3. $49,168.85 - $41,667 (from Column 3, line 10) = $7,501.85.
4. $7,501.85 x .0820 (from Column 4, line 10) = $615.15.
5. $615.15 + $3,193.92 (from Column 5, line 10) = $3,809.07. Withhold this amount.

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

1. Amount from Table A on page T-12 is $34.55 for single, daily payroll, 2 exemptions. $750 wages - $34.55 = $715.45 net wages.
2. Use Table II - E on page T-13 for single, daily payroll. Look up $715.45 and use line 8 on which $715.45 is greater than Column 1 ($577) but less than Column 2 ($769).
3. $715.45 - $577 (from Column 3, line 8) = $138.45.
4. $138.45 x .0855 (from Column 4, line 8) = $11.84.
5. $11.84 + $41.55 (from Column 5, line 8) = $53.39. Withhold this amount.

Married

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

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

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

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

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

1. Amount from Table A on page T-12 is $872.80 for married, monthly payroll, 3 exemptions. $50,000 wages - $872.80 = $49,127.20 net wages.
2. Use Table II - D on page T-14 for married, monthly payroll. Look up $49,127.20 and use line 10 on which $49,127.20 is greater than Column 1 ($41,667).
3. $49,127.20 - $41,667 (from Column 3, line 10) = $7,460.20.
4. $7,460.20 x .0820 (from Column 4, line 10) = $611.74.
5. $611.74 + $3,193.92 (from Column 5, line 10) = $3,805.66. Withhold this amount.

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

1. Amount from Table A on page T-12 is $36.45 for married, daily payroll, 2 exemptions. $750 wages - $36.45 = $713.55 net wages.
2. Use Table II - E on page T-14 for married, daily payroll. Look up $713.55 and use line 8 on which $713.55 is greater than Column 1 ($577) but less than Column 2 ($769).
3. $713.55 - $577 (from Column 3, line 8) = $136.55.
4. $136.55 x .0895 (from Column 4, line 8) = $12.22.
5. $12.22 + $40.78 (from Column 5, line 8) = $53.00. Withhold this amount.

NEW YORK STATE

SINGLE or MARRIED

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

This table may be used, instead of the exact calculation 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)

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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 ÷ 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) ÷ 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 ÷ 3 = $2,250

(3) Refer to NY State Monthly Married Table

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

(4) $69.50 x 3 = $208.50

C. Using the Monthly Table for 10-Day Payroll

1. The monthly is 3 times the 10-day payroll.

2. Multiply the 10-day payroll by 3 to get a monthly equivalent.

3. Refer to the monthly table, using monthly equivalent wages and get the amount that would be withheld monthly, under the appropriate exemption column.

4. Divide the monthly amount to be withheld by 3 to get the 10-day equivalent of the amount to be withheld.

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

1. Divide the annual wages by 12 to arrive at the equivalent monthly wages (if payments are made semimonthly instead of monthly, divide by 24).

2. Refer to the monthly table, using the derived equivalent monthly wages from Step 1 above, and obtain the amount that would be withheld monthly 12 times per year, under the appropriate exemption column. (If payments are made semimonthly, use that table.)

3. Multiply the amount that would be withheld 12 (or 24) times a year found in Step 2 above by 1.2 (12/10 or 6/5), to allow for the fact that withholding will occur in only 10 of the 12 months. This is the amount to be withheld from each of the 10 monthly payments or, if payments are semimonthly, from each of the 20 semimonthly payments.

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

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

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

APPENDIX 10-A

CITY OF YONKERS INCOME TAX SURCHARGE ON RESIDENTS AND EARNINGS TAX ON NONRESIDENTS

WITHHOLDING TABLES AND OTHER METHODS

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

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

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

I. Wage Bracket Table Method

II. Exact Calculation Method

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

VI. Wage Bracket Table Method

VII. Exact Calculation Method

VIII. Annualized Tax Method

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

CITY OF YONKERS INCOME TAX SURCHARGE ON RESIDENTS

METHOD I WAGE BRACKET TABLE METHOD

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

T-46 (1/05)

Method I

Table I

City of

Yonkers

RESIDENT

Income Tax

Surcharge

SINGLE

WEEKLY

Payroll Period

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

T-47 (1/05)

Method I

Table I

City of

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

WEEKLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At	But	0	1	2	3	4	5	6	7	8	9	or more
Least	Less Than	TAX TO BE WITHHELD										
$0	**$100**	$0.00										
100	**105**	0.00										
105	**110**	0.00										
110	**115**	0.00										
115	**120**	0.00										
120	**125**	0.00										
125	**130**	0.00										
130	**135**	0.00										
135	**140**	0.00										
140	**145**	0.00										
145	**150**	0.00										
150	**160**	0.00										
160	**170**	0.05										
170	**180**	0.05	$0.00									
180	**190**	0.10	0.05									
190	**200**	0.10	0.05	$0.05								
200	**210**	0.10	0.10	0.05								
210	**220**	0.15	0.10	0.05	$0.05							
220	**230**	0.15	0.10	0.10	0.05							
230	**240**	0.20	0.15	0.10	0.05	$0.05						
240	**250**	0.20	0.15	0.15	0.10	0.05						
250	**260**	0.20	0.20	0.15	0.10	0.05	$0.05					
260	**270**	0.25	0.20	0.15	0.15	0.10	0.05					
270	**280**	0.25	0.20	0.20	0.15	0.10	0.05	$0.05				
280	**290**	0.30	0.25	0.20	0.15	0.15	0.10	0.05	$0.00			
290	**300**	0.30	0.25	0.25	0.20	0.15	0.10	0.05	0.05			
300	**310**	0.30	0.30	0.25	0.20	0.15	0.15	0.10	0.05	$0.00		
310	**320**	0.35	0.30	0.25	0.25	0.20	0.15	0.10	0.05	0.05		
320	**330**	0.35	0.35	0.30	0.25	0.20	0.15	0.15	0.10	0.05	$0.00	
330	**340**	0.40	0.35	0.30	0.25	0.25	0.20	0.15	0.10	0.05	0.05	
340	**350**	0.40	0.35	0.35	0.30	0.25	0.20	0.15	0.15	0.10	0.05	$0.00
350	**360**	0.45	0.40	0.35	0.30	0.25	0.25	0.20	0.15	0.10	0.10	0.05
360	**370**	0.45	0.40	0.35	0.35	0.30	0.25	0.20	0.15	0.15	0.10	0.05
370	**380**	0.50	0.45	0.40	0.35	0.30	0.25	0.25	0.20	0.15	0.10	0.10
380	**390**	0.50	0.45	0.40	0.35	0.35	0.30	0.25	0.20	0.15	0.15	0.10
390	**400**	0.55	0.50	0.45	0.40	0.35	0.30	0.25	0.25	0.20	0.15	0.10
400	**410**	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.25	0.20	0.20	0.15
410	**420**	0.60	0.55	0.50	0.45	0.40	0.35	0.30	0.25	0.25	0.20	0.15
420	**430**	0.65	0.55	0.50	0.45	0.40	0.40	0.35	0.30	0.25	0.20	0.20
430	**440**	0.65	0.60	0.55	0.50	0.45	0.40	0.35	0.30	0.25	0.25	0.20
440	**450**	0.70	0.65	0.60	0.50	0.45	0.40	0.40	0.35	0.30	0.25	0.20
450	**460**	0.70	0.65	0.60	0.55	0.50	0.45	0.40	0.35	0.30	0.30	0.25
460	**470**	0.75	0.70	0.65	0.60	0.50	0.45	0.40	0.40	0.35	0.30	0.25
470	**480**	0.80	0.70	0.65	0.60	0.55	0.50	0.45	0.40	0.35	0.30	0.30
480	**490**	0.80	0.75	0.70	0.65	0.60	0.55	0.50	0.45	0.40	0.35	0.30
490	**500**	0.85	0.80	0.70	0.65	0.60	0.55	0.50	0.45	0.40	0.35	0.30
500	**510**	0.85	0.80	0.75	0.70	0.65	0.60	0.55	0.50	0.45	0.40	0.35
510	**520**	0.90	0.85	0.80	0.75	0.65	0.60	0.55	0.50	0.45	0.40	0.35
520	**530**	0.95	0.85	0.80	0.75	0.70	0.65	0.60	0.55	0.50	0.45	0.40
530	**540**	0.95	0.90	0.85	0.80	0.75	0.65	0.60	0.55	0.50	0.45	0.40
540	**550**	1.00	0.95	0.85	0.80	0.75	0.70	0.65	0.60	0.55	0.50	0.45
550	**560**	1.05	0.95	0.90	0.85	0.80	0.75	0.65	0.60	0.55	0.50	0.45
560	**570**	1.05	1.00	0.95	0.85	0.80	0.75	0.70	0.65	0.60	0.55	0.50
570	**580**	1.10	1.05	0.95	0.90	0.85	0.80	0.75	0.70	0.60	0.55	0.50
580	**590**	1.15	1.05	1.00	0.95	0.90	0.80	0.75	0.70	0.65	0.60	0.55
590	**600**	1.15	1.10	1.05	0.95	0.90	0.85	0.80	0.75	0.70	0.60	0.55
600	**610**	1.20	1.15	1.05	1.00	0.95	0.90	0.80	0.75	0.70	0.65	0.60
610	**620**	1.25	1.15	1.10	1.05	0.95	0.90	0.85	0.80	0.75	0.70	0.60
620	**630**	1.25	1.20	1.15	1.05	1.00	0.95	0.90	0.80	0.75	0.70	0.65
630	**640**	1.30	1.25	1.15	1.10	1.05	0.95	0.90	0.85	0.80	0.75	0.70
640	**650**	1.35	1.25	1.20	1.15	1.05	1.00	0.95	0.90	0.85	0.75	0.70
650	**1,730**	0.3425% (.003425) of the excess over $650 plus:										
		1.35	1.30	1.20	1.15	1.10	1.00	0.95	0.90	0.85	0.80	0.75
$1,730 & OVER		Use Method II, "Exact Calculation Method," on page T-58 of this booklet										

T-48 (1/05)

Method I

Table II

City of

Yonkers

RESIDENT

Income Tax

Surcharge

SINGLE

BIWEEKLY

Payroll Period

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

Method I

Table II

City of

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

BIWEEKLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At	But	0	1	2	3	4	5	6	7	8	9	or more
Least	Less Than	TAX TO BE WITHHELD										
$0	**$200**	$0.00										
200	**210**	0.00										
210	**220**	0.00										
220	**230**	0.00										
230	**240**	0.00										
240	**250**	0.00										
250	**260**	0.00										
260	**270**	0.00										
270	**280**	0.00										
280	**290**	0.00										
290	**300**	0.00										
300	**320**	0.05										
320	**340**	0.10										
340	**360**	0.15	$0.05									
360	**380**	0.15	0.10									
380	**400**	0.20	0.15	$0.05								
400	**420**	0.25	0.15	0.10	$0.00							
420	**440**	0.30	0.20	0.15	0.05							
440	**460**	0.35	0.25	0.15	0.10	$0.00						
460	**480**	0.35	0.30	0.20	0.15	0.05						
480	**500**	0.40	0.35	0.25	0.15	0.10	$0.00					
500	**520**	0.45	0.35	0.30	0.20	0.15	0.05					
520	**540**	0.50	0.40	0.35	0.25	0.20	0.10	$0.00				
540	**560**	0.55	0.45	0.35	0.30	0.20	0.15	0.05				
560	**580**	0.55	0.50	0.40	0.35	0.25	0.20	0.10	$0.05			
580	**600**	0.60	0.55	0.45	0.35	0.30	0.20	0.15	0.05			
600	**620**	0.65	0.55	0.50	0.40	0.35	0.25	0.20	0.10	$0.05		
620	**640**	0.70	0.60	0.55	0.45	0.40	0.30	0.20	0.15	0.05		
640	**660**	0.75	0.65	0.55	0.50	0.40	0.35	0.25	0.20	0.10	$0.05	
660	**680**	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.05	
680	**700**	0.85	0.75	0.65	0.55	0.50	0.40	0.35	0.25	0.20	0.10	$0.05
700	**720**	0.85	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10
720	**740**	0.95	0.85	0.75	0.65	0.60	0.50	0.40	0.35	0.25	0.20	0.10
740	**760**	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25	0.15
760	**780**	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45	0.35	0.25	0.20
780	**800**	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25
800	**820**	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45	0.35	0.30
820	**840**	1.20	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.40	0.30
840	**860**	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45	0.35
860	**880**	1.30	1.20	1.10	1.00	0.90	0.80	0.70	0.65	0.55	0.45	0.40
880	**900**	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45
900	**920**	1.45	1.30	1.20	1.10	1.00	0.90	0.80	0.70	0.65	0.55	0.50
920	**940**	1.50	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.70	0.60	0.50
940	**960**	1.55	1.45	1.35	1.20	1.10	1.00	0.90	0.80	0.70	0.65	0.55
960	**980**	1.60	1.50	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.70	0.60
980	**1,000**	1.65	1.55	1.45	1.35	1.20	1.10	1.00	0.90	0.80	0.70	0.65
1,000	**1,020**	1.75	1.60	1.50	1.40	1.30	1.15	1.05	0.95	0.85	0.75	0.70
1,020	**1,040**	1.80	1.70	1.55	1.45	1.35	1.20	1.10	1.00	0.90	0.80	0.75
1,040	**1,060**	1.85	1.75	1.60	1.50	1.40	1.30	1.15	1.05	0.95	0.85	0.75
1,060	**1,080**	1.90	1.80	1.70	1.55	1.45	1.35	1.25	1.10	1.00	0.90	0.80
1,080	**1,100**	2.00	1.85	1.75	1.65	1.50	1.40	1.30	1.20	1.05	0.95	0.85
1,100	**1,120**	2.05	1.90	1.80	1.70	1.55	1.45	1.35	1.25	1.10	1.00	0.90
1,120	**1,140**	2.10	2.00	1.85	1.75	1.65	1.50	1.40	1.30	1.20	1.05	0.95
1,140	**1,160**	2.20	2.05	1.95	1.80	1.70	1.60	1.45	1.35	1.25	1.15	1.00
1,160	**1,180**	2.25	2.15	2.00	1.85	1.75	1.65	1.50	1.40	1.30	1.20	1.05
1,180	**1,200**	2.35	2.20	2.05	1.95	1.80	1.70	1.60	1.45	1.35	1.25	1.15
1,200	**1,220**	2.40	2.25	2.15	2.00	1.85	1.75	1.65	1.55	1.40	1.30	1.20
1,220	**1,240**	2.45	2.35	2.20	2.05	1.95	1.80	1.70	1.60	1.45	1.35	1.25
1,240	**1,260**	2.55	2.40	2.25	2.15	2.00	1.85	1.75	1.65	1.55	1.40	1.30
1,260	**1,280**	2.60	2.45	2.35	2.20	2.05	1.95	1.80	1.70	1.60	1.50	1.35
1,280	**1,300**	2.65	2.55	2.40	2.25	2.15	2.00	1.90	1.75	1.65	1.55	1.40
1,300	**3,460**	0.3425% (.003425) of the excess over $1,300 plus:										
		2.70	2.55	2.45	2.30	2.20	2.05	1.90	1.80	1.70	1.55	1.45
$3,460 & OVER		Use Method II, "Exact Calculation Method," on page T-58 of this booklet										

T-50 (1/05)

Method I

Table III

City of

Yonkers

RESIDENT

Income Tax

Surcharge

SINGLE

SEMIMONTHLY

Payroll Period

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

Method I

Table III

City of

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

SEMIMONTHLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At	But	0	1	2	3	4	5	6	7	8	9	or more
Least	Less Than	TAX TO BE WITHHELD										
$0	**$100**	$0.00										
100	**200**	0.00										
200	**230**	0.00										
230	**240**	0.00										
240	**250**	0.00										
250	**260**	0.00										
260	**270**	0.00										
270	**280**	0.00										
280	**290**	0.00										
290	**300**	0.00										
300	**320**	0.00										
320	**340**	0.05										
340	**360**	0.10										
360	**380**	0.10	$0.05									
380	**400**	0.15	0.05									
400	**420**	0.20	0.10	$0.05								
420	**440**	0.25	0.15	0.05								
440	**460**	0.30	0.20	0.10	$0.05							
460	**480**	0.30	0.25	0.15	0.05							
480	**500**	0.35	0.25	0.20	0.10	$0.00						
500	**520**	0.40	0.30	0.25	0.15	0.05						
520	**540**	0.45	0.35	0.25	0.20	0.10	$0.00					
540	**560**	0.50	0.40	0.30	0.25	0.15	0.05					
560	**580**	0.50	0.45	0.35	0.25	0.20	0.10	$0.00				
580	**600**	0.55	0.45	0.40	0.30	0.20	0.15	0.05				
600	**620**	0.60	0.50	0.45	0.35	0.25	0.20	0.10	$0.00			
620	**640**	0.65	0.55	0.45	0.40	0.30	0.20	0.15	0.05			
640	**660**	0.70	0.60	0.50	0.45	0.35	0.25	0.20	0.10			
660	**680**	0.70	0.65	0.55	0.45	0.40	0.30	0.20	0.15	$0.05		
680	**700**	0.75	0.65	0.60	0.50	0.40	0.35	0.25	0.15	0.10		
700	**720**	0.80	0.70	0.65	0.55	0.45	0.40	0.30	0.20	0.15	$0.05	
720	**740**	0.85	0.75	0.65	0.60	0.50	0.40	0.35	0.25	0.15	0.10	
740	**760**	0.90	0.80	0.70	0.65	0.55	0.45	0.40	0.30	0.20	0.15	$0.05
760	**780**	0.95	0.85	0.75	0.65	0.60	0.50	0.40	0.35	0.25	0.15	0.10
780	**800**	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.35	0.30	0.20	0.10
800	**820**	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.40	0.35	0.25	0.15
820	**840**	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.35	0.30	0.20
840	**860**	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.40	0.35	0.25
860	**880**	1.20	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.35	0.30
880	**900**	1.30	1.15	1.05	0.95	0.85	0.75	0.65	0.55	0.50	0.40	0.30
900	**920**	1.35	1.20	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.35
920	**940**	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.55	0.50	0.40
940	**960**	1.45	1.35	1.20	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45
960	**980**	1.50	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.55	0.50
980	**1,000**	1.55	1.45	1.30	1.20	1.10	1.00	0.90	0.80	0.70	0.60	0.50
1,000	**1,020**	1.65	1.50	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.55
1,020	**1,040**	1.70	1.55	1.45	1.30	1.20	1.10	0.95	0.90	0.80	0.70	0.60
1,040	**1,060**	1.75	1.60	1.50	1.40	1.25	1.15	1.05	0.90	0.85	0.75	0.65
1,060	**1,080**	1.80	1.70	1.55	1.45	1.30	1.20	1.10	0.95	0.85	0.80	0.70
1,080	**1,100**	1.85	1.75	1.60	1.50	1.35	1.25	1.15	1.00	0.90	0.80	0.75
1,100	**1,120**	1.90	1.80	1.70	1.55	1.45	1.30	1.20	1.10	0.95	0.85	0.80
1,120	**1,140**	2.00	1.85	1.75	1.60	1.50	1.35	1.25	1.15	1.00	0.90	0.80
1,140	**1,160**	2.05	1.90	1.80	1.65	1.55	1.45	1.30	1.20	1.05	0.95	0.85
1,160	**1,180**	2.10	2.00	1.85	1.75	1.60	1.50	1.35	1.25	1.10	1.00	0.90
1,180	**1,200**	2.20	2.05	1.90	1.80	1.65	1.55	1.40	1.30	1.20	1.05	0.95
1,200	**1,220**	2.25	2.10	1.95	1.85	1.75	1.60	1.50	1.35	1.25	1.10	1.00
1,220	**1,240**	2.30	2.20	2.05	1.90	1.80	1.65	1.55	1.40	1.30	1.15	1.05
1,240	**1,260**	2.40	2.25	2.10	1.95	1.85	1.70	1.60	1.50	1.35	1.25	1.10
1,260	**1,280**	2.45	2.30	2.15	2.05	1.90	1.80	1.65	1.55	1.40	1.30	1.15
1,280	**1,300**	2.50	2.40	2.25	2.10	1.95	1.85	1.70	1.60	1.45	1.35	1.25
1,300	**1,320**	2.60	2.45	2.30	2.15	2.00	1.90	1.80	1.65	1.55	1.40	1.30
1,320	**1,340**	2.65	2.50	2.40	2.25	2.10	1.95	1.85	1.70	1.60	1.45	1.35
1,340	**1,360**	2.75	2.60	2.45	2.30	2.15	2.00	1.90	1.75	1.65	1.55	1.40
1,360	**3,750**	0.3425% (.003425) of the excess over $1,360 plus:										
		2.75	2.60	2.50	2.35	2.20	2.05	1.90	1.80	1.70	1.55	1.45
$3,750 & OVER		Use Method II, "Exact Calculation Method," on page T-58 of this booklet										

T-52 (1/05)

Method I

Table IV

City of

Yonkers

RESIDENT

Income Tax

Surcharge

SINGLE

MONTHLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
		TAX TO BE WITHHELD										
$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**	0.10										
640	**680**	0.15										
680	**720**	0.25	$0.05									
720	**760**	0.30	0.15									
760	**800**	0.40	0.25	$0.05								
800	**840**	0.50	0.30	0.15								
840	**880**	0.55	0.40	0.20	$0.05							
880	**920**	0.65	0.45	0.30	0.15							
920	**960**	0.70	0.55	0.40	0.20	$0.05						
960	**1,000**	0.80	0.65	0.45	0.30	0.15						
1,000	**1,040**	0.90	0.70	0.55	0.40	0.20	$0.05					
1,040	**1,080**	0.95	0.80	0.60	0.45	0.30	0.10					
1,080	**1,120**	1.05	0.85	0.70	0.55	0.35	0.20	$0.05				
1,120	**1,160**	1.10	0.95	0.80	0.60	0.45	0.30	0.10				
1,160	**1,200**	1.20	1.05	0.85	0.70	0.55	0.35	0.20	$0.05			
1,200	**1,240**	1.30	1.10	0.95	0.80	0.60	0.45	0.30	0.10			
1,240	**1,280**	1.35	1.20	1.00	0.85	0.70	0.50	0.35	0.20	$0.00		
1,280	**1,320**	1.45	1.25	1.10	0.95	0.75	0.60	0.45	0.25	0.10		
1,320	**1,360**	1.55	1.35	1.20	1.00	0.85	0.70	0.50	0.35	0.20	$0.00	
1,360	**1,400**	1.65	1.45	1.25	1.10	0.95	0.75	0.60	0.45	0.25	0.10	
1,400	**1,440**	1.70	1.55	1.35	1.20	1.00	0.85	0.70	0.50	0.35	0.20	
1,440	**1,480**	1.80	1.60	1.45	1.25	1.10	0.90	0.75	0.60	0.40	0.25	$0.10
1,480	**1,520**	1.90	1.70	1.55	1.35	1.15	1.00	0.85	0.65	0.50	0.35	0.15
1,520	**1,560**	2.00	1.80	1.60	1.45	1.25	1.10	0.90	0.75	0.60	0.40	0.25
1,560	**1,600**	2.10	1.90	1.70	1.50	1.35	1.15	1.00	0.85	0.65	0.50	0.35
1,600	**1,640**	2.20	2.00	1.80	1.60	1.40	1.25	1.10	0.90	0.75	0.60	0.40
1,640	**1,680**	2.30	2.10	1.90	1.70	1.50	1.30	1.15	1.00	0.80	0.65	0.50
1,680	**1,720**	2.45	2.20	2.00	1.80	1.60	1.40	1.25	1.05	0.90	0.75	0.55
1,720	**1,760**	2.55	2.30	2.10	1.90	1.70	1.50	1.30	1.15	1.00	0.80	0.65
1,760	**1,800**	2.65	2.45	2.20	2.00	1.80	1.60	1.40	1.25	1.05	0.90	0.75
1,800	**1,840**	2.80	2.55	2.30	2.10	1.85	1.70	1.50	1.30	1.15	1.00	0.80
1,840	**1,880**	2.90	2.65	2.40	2.20	1.95	1.75	1.60	1.40	1.20	1.05	0.90
1,880	**1,920**	3.05	2.80	2.55	2.30	2.10	1.85	1.70	1.50	1.30	1.15	0.95
1,920	**1,960**	3.15	2.90	2.65	2.40	2.20	1.95	1.75	1.60	1.40	1.20	1.05
1,960	**2,000**	3.25	3.00	2.75	2.55	2.30	2.05	1.85	1.65	1.50	1.30	1.15
2,000	**2,040**	3.40	3.15	2.90	2.65	2.40	2.15	1.95	1.75	1.55	1.40	1.20
2,040	**2,080**	3.50	3.25	3.00	2.75	2.50	2.30	2.05	1.85	1.65	1.45	1.30
2,080	**2,120**	3.60	3.35	3.15	2.90	2.65	2.40	2.15	1.95	1.75	1.55	1.40
2,120	**2,160**	3.75	3.50	3.25	3.00	2.75	2.50	2.25	2.05	1.85	1.65	1.45
2,160	**2,200**	3.85	3.60	3.35	3.10	2.85	2.60	2.40	2.15	1.95	1.75	1.55
2,200	**2,240**	3.95	3.75	3.50	3.25	3.00	2.75	2.50	2.25	2.05	1.85	1.65
2,240	**2,280**	4.10	3.85	3.60	3.35	3.10	2.85	2.60	2.35	2.15	1.95	1.75
2,280	**2,320**	4.25	3.95	3.70	3.45	3.20	3.00	2.75	2.50	2.25	2.05	1.85
2,320	**2,360**	4.35	4.10	3.85	3.60	3.35	3.10	2.85	2.60	2.35	2.15	1.90
2,360	**2,400**	4.50	4.20	3.95	3.70	3.45	3.20	2.95	2.70	2.50	2.25	2.00
2,400	**2,440**	4.65	4.35	4.05	3.80	3.60	3.35	3.10	2.85	2.60	2.35	2.15
2,440	**2,480**	4.80	4.50	4.20	3.95	3.70	3.45	3.20	2.95	2.70	2.45	2.25
2,480	**2,520**	4.90	4.65	4.35	4.05	3.80	3.55	3.30	3.10	2.85	2.60	2.35
2,520	**2,560**	5.05	4.75	4.50	4.20	3.95	3.70	3.45	3.20	2.95	2.70	2.45
2,560	**2,600**	5.20	4.90	4.60	4.35	4.05	3.80	3.55	3.30	3.05	2.80	2.60
2,600	**2,640**	5.35	5.05	4.75	4.45	4.20	3.90	3.70	3.45	3.20	2.95	2.70
2,640	**2,680**	5.45	5.20	4.90	4.60	4.30	4.05	3.80	3.55	3.30	3.05	2.80
2,680	**2,720**	5.60	5.30	5.05	4.75	4.45	4.20	3.90	3.65	3.40	3.20	2.95
2,720	**7,500**	0.3425% (.003425) of the excess over $2,720 plus:										
		5.65	5.40	5.10	4.80	4.55	4.25	3.95	3.75	3.50	3.25	3.00
$7,500 & OVER		Use Method II, "Exact Calculation Method," on page T-57 of this booklet										

Method I

Table IV

City of

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

MONTHLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At	But	0	1	2	3	4	5	6	7	8	9	or more
Least	Less Than	TAX TO BE WITHHELD										
$0	**$200**	$0.00										
200	**400**	0.00										
400	**460**	0.00										
460	**480**	0.00										
480	**500**	0.00										
500	**520**	0.00										
520	**540**	0.00										
540	**560**	0.00										
560	**580**	0.00										
580	**600**	0.00										
600	**640**	0.00										
640	**680**	0.05										
680	**720**	0.15										
720	**760**	0.25	$0.05									
760	**800**	0.30	0.15									
800	**840**	0.40	0.25	$0.05								
840	**880**	0.45	0.30	0.15								
880	**920**	0.55	0.40	0.20	$0.05							
920	**960**	0.65	0.45	0.30	0.15							
960	**1,000**	0.70	0.55	0.40	0.20	$0.05						
1,000	**1,040**	0.80	0.65	0.45	0.30	0.15						
1,040	**1,080**	0.85	0.70	0.55	0.35	0.20	$0.05					
1,080	**1,120**	0.95	0.80	0.60	0.45	0.30	0.10					
1,120	**1,160**	1.05	0.85	0.70	0.55	0.35	0.20	$0.05				
1,160	**1,200**	1.10	0.95	0.80	0.60	0.45	0.30	0.10				
1,200	**1,240**	1.20	1.05	0.85	0.70	0.55	0.35	0.20	$0.05			
1,240	**1,280**	1.25	1.10	0.95	0.75	0.60	0.45	0.25	0.10			
1,280	**1,320**	1.35	1.20	1.00	0.85	0.70	0.50	0.35	0.20	$0.00		
1,320	**1,360**	1.45	1.25	1.10	0.95	0.75	0.60	0.45	0.25	0.10		
1,360	**1,400**	1.55	1.35	1.20	1.00	0.85	0.70	0.50	0.35	0.20	$0.00	
1,400	**1,440**	1.65	1.45	1.25	1.10	0.95	0.75	0.60	0.45	0.25	0.10	
1,440	**1,480**	1.70	1.55	1.35	1.15	1.00	0.85	0.65	0.50	0.35	0.15	$0.00
1,480	**1,520**	1.80	1.60	1.45	1.25	1.10	0.90	0.75	0.60	0.40	0.25	0.10
1,520	**1,560**	1.90	1.70	1.50	1.35	1.15	1.00	0.85	0.65	0.50	0.35	0.15
1,560	**1,600**	2.00	1.80	1.60	1.40	1.25	1.10	0.90	0.75	0.60	0.40	0.25
1,600	**1,640**	2.10	1.90	1.70	1.50	1.35	1.15	1.00	0.85	0.65	0.50	0.35
1,640	**1,680**	2.20	2.00	1.80	1.60	1.40	1.25	1.05	0.90	0.75	0.55	0.40
1,680	**1,720**	2.30	2.10	1.90	1.70	1.50	1.30	1.15	1.00	0.80	0.65	0.50
1,720	**1,760**	2.45	2.20	2.00	1.80	1.60	1.40	1.25	1.05	0.90	0.75	0.55
1,760	**1,800**	2.55	2.30	2.10	1.85	1.70	1.50	1.30	1.15	1.00	0.80	0.65
1,800	**1,840**	2.65	2.40	2.20	2.00	1.80	1.60	1.40	1.25	1.05	0.90	0.75
1,840	**1,880**	2.80	2.55	2.30	2.10	1.85	1.70	1.50	1.30	1.15	0.95	0.80
1,880	**1,920**	2.90	2.65	2.40	2.20	1.95	1.75	1.60	1.40	1.20	1.05	0.90
1,920	**1,960**	3.00	2.80	2.55	2.30	2.05	1.85	1.65	1.50	1.30	1.15	0.95
1,960	**2,000**	3.15	2.90	2.65	2.40	2.20	1.95	1.75	1.55	1.40	1.20	1.05
2,000	**2,040**	3.25	3.00	2.75	2.50	2.30	2.05	1.85	1.65	1.50	1.30	1.15
2,040	**2,080**	3.40	3.15	2.90	2.65	2.40	2.15	1.95	1.75	1.55	1.40	1.20
2,080	**2,120**	3.50	3.25	3.00	2.75	2.50	2.25	2.05	1.85	1.65	1.45	1.30
2,120	**2,160**	3.60	3.35	3.10	2.90	2.65	2.40	2.15	1.95	1.75	1.55	1.35
2,160	**2,200**	3.75	3.50	3.25	3.00	2.75	2.50	2.25	2.05	1.85	1.65	1.45
2,200	**2,240**	3.85	3.60	3.35	3.10	2.85	2.60	2.35	2.15	1.95	1.75	1.55
2,240	**2,280**	3.95	3.70	3.50	3.25	3.00	2.75	2.50	2.25	2.05	1.85	1.65
2,280	**2,320**	4.10	3.85	3.60	3.35	3.10	2.85	2.60	2.35	2.15	1.90	1.75
2,320	**2,360**	4.25	3.95	3.70	3.45	3.20	2.95	2.75	2.50	2.25	2.05	1.80
2,360	**2,400**	4.35	4.10	3.85	3.60	3.35	3.10	2.85	2.60	2.35	2.15	1.90
2,400	**2,440**	4.50	4.20	3.95	3.70	3.45	3.20	2.95	2.70	2.45	2.25	2.00
2,440	**2,480**	4.65	4.35	4.05	3.80	3.55	3.35	3.10	2.85	2.60	2.35	2.10
2,480	**2,520**	4.75	4.50	4.20	3.95	3.70	3.45	3.20	2.95	2.70	2.45	2.25
2,520	**2,560**	4.90	4.65	4.35	4.05	3.80	3.55	3.30	3.05	2.85	2.60	2.35
2,560	**2,600**	5.05	4.75	4.50	4.20	3.95	3.70	3.45	3.20	2.95	2.70	2.45
2,600	**2,640**	5.20	4.90	4.60	4.35	4.05	3.80	3.55	3.30	3.05	2.80	2.55
2,640	**2,680**	5.30	5.05	4.75	4.45	4.20	3.90	3.65	3.45	3.20	2.95	2.70
2,680	**2,720**	5.45	5.15	4.90	4.60	4.30	4.05	3.80	3.55	3.30	3.05	2.80
2,720	**7,500**	0.3425% (.003425) of the excess over $2,720 plus:										
		5.55	5.25	4.95	4.65	4.40	4.10	3.85	3.60	3.35	3.10	2.85
$7,500 & OVER		Use Method II, "Exact Calculation Method," on page T-58 of this booklet										

T-54 (1/05)

Method I

Table V

City of

Yonkers

RESIDENT

Income Tax

Surcharge

SINGLE

DAILY

Payroll Period

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

Method I

Table V

City of

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

DAILY

Payroll Period

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

City of Yonkers

Special Tables for Deduction and Exemption Allowances

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

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

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

Table A

Combined Deduction and Exemption Allowance (full year)

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

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

Payroll Type	Marital Status	Number of Exemptions										
		0	1	2	3	4	5	6	7	8	9	10
Daily or Miscellaneous	Single	$26.85	$30.70	$34.55	$38.40	$42.25	$46.10	$49.95	$53.80	$57.65	$61.50	$65.35
	Married	28.75	32.60	36.45	40.30	44.15	48.00	51.85	55.70	59.55	63.40	67.25
Weekly	Single	134.15	153.40	172.65	191.90	211.15	230.40	249.65	268.90	288.15	307.40	326.65
	Married	143.75	163.00	182.25	201.50	220.75	240.00	259.25	278.50	297.75	317.00	336.25
Biweekly	Single	268.30	306.80	345.30	383.80	422.30	460.80	499.30	537.80	576.30	614.80	653.30
	Married	287.50	326.00	364.50	403.00	441.50	480.00	518.50	557.00	595.50	634.00	672.50
Semimonthly	Single	290.60	332.25	373.90	415.55	457.20	498.85	540.50	582.15	623.80	665.45	707.10
	Married	311.45	353.10	394.75	436.40	478.05	519.70	561.35	603.00	644.65	686.30	727.95
Monthly	Single	581.25	664.55	747.85	831.15	914.45	997.75	1,081.05	1,164.35	1,247.65	1,330.95	1,414.25
	Married	622.90	706.20	789.50	872.80	956.10	1,039.40	1,122.70	1,206.00	1,289.30	1,372.60	1,455.90
Annual	Single	6,975	7,975	8,975	9,975	10,975	11,975	12,975	13,975	14,975	15,975	16,975
	Married	7,475	8,475	9,475	10,475	11,475	12,475	13,475	14,475	15,475	16,475	17,475

Table B

Deduction Allowance

Use payroll period and marital status of employee to find the deduction allowance. Then see Table C.

Payroll Period	Marital Status	Deduction Amount
Daily or Miscellaneous	Single	$26.85
	Married	28.75
Weekly	Single	134.15
	Married	143.75
Biweekly	Single	268.30
	Married	287.50
Semimonthly	Single	290.60
	Married	311.45
Monthly	Single	581.25
	Married	622.90
Annual	Single	6,975
	Married	7,475

Table C

Exemption Allowance

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

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

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

Table D

Adjustment for Difference Between Federal* and New York Exemption Allowances

For employers who elect to use the federal exemption amounts* in computing wages after exemptions, the following adjustments correct for the difference between the federal exemption of $3,100* and the New York State exemption of $1,000 according to the particular payroll period.

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

Payroll Period	Adjustment for each federal exemption
Daily/miscellaneous	$8.10
Weekly	40.40
Biweekly	80.75
Semimonthly	87.50
Monthly	175.00
Quarterly	525.00
Semiannual	1,050.00
Annual	2,100.00

* The adjustments in Table D are based on the 2003 federal exemption amount of $3,100. The federal exemption amount may be adjusted for inflation as prescribed by the Internal Revenue Code. For an annual payroll period, the adjustment for each federal exemption should be changed by subtracting $1,000 from the current federal exemption amount. Other payroll periods should be recalculated accordingly.

Table II - A Weekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 5% (.05). Withhold the product.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$154	$0	0.0400	$0
2	154	212	154	0.0450	6.15
3	212	250	212	0.0525	8.75
4	250	385	250	0.0590	10.77
5	385	1,731	385	0.0685	18.71
6	1,731	1,923	1,731	0.0764	110.92
7	1,923	2,885	1,923	0.0854	125.62
8	2,885	3,846	2,885	0.0855	207.73
9	3,846	9,615	3,846	0.0775	289.94
10	9,615	. . . . .	9,615	0.0820	737.06

Table II - B Biweekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 5% (.05). Withhold the product.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$308	$0	0.0400	$0
2	308	423	308	0.0450	12.31
3	423	500	423	0.0525	17.50
4	500	769	500	0.0590	21.54
5	769	3,462	769	0.0685	37.42
6	3,462	3,846	3,462	0.0764	221.85
7	3,846	5,769	3,846	0.0854	251.23
8	5,769	7,692	5,769	0.0855	415.46
9	7,692	19,231	7,692	0.0775	579.88
10	19,231	. . . . .	19,231	0.0820	1,474.12

Table II - C Semimonthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 5% (.05). Withhold the product.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$333	$0	0.0400	$0
2	333	458	333	0.0450	13.33
3	458	542	458	0.0525	18.96
4	542	833	542	0.0590	23.33
5	833	3,750	833	0.0685	40.54
6	3,750	4,167	3,750	0.0764	240.33
7	4,167	6,250	4,167	0.0854	272.17
8	6,250	8,333	6,250	0.0855	450.08
9	8,333	20,833	8,333	0.0775	628.21
10	20,833	. . . . .	20,833	0.0820	1,596.96

Table II - D Monthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 5% (.05). Withhold the product.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$667	$0	0.0400	$0
2	667	917	667	0.0450	26.67
3	917	1,083	917	0.0525	37.92
4	1,083	1,667	1,083	0.0590	46.67
5	1,667	7,500	1,667	0.0685	81.08
6	7,500	8,333	7,500	0.0764	480.67
7	8,333	12,500	8,333	0.0854	544.33
8	12,500	16,667	12,500	0.0855	900.17
9	16,667	41,667	16,667	0.0775	1,256.42
10	41,667	. . . . .	41,667	0.0820	3,193.92

Table II - E Daily Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 5% (.05). Withhold the product.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$31	$0	0.0400	$0
2	31	42	31	0.0450	1.23
3	42	50	42	0.0525	1.75
4	50	77	50	0.0590	2.15
5	77	346	77	0.0685	3.74
6	346	385	346	0.0764	22.18
7	385	577	385	0.0854	25.12
8	577	769	577	0.0855	41.55
9	769	1,923	769	0.0775	57.99
10	1,923	. . . . .	1,923	0.0820	147.41

Annual Tax Rate Schedule

Line	If annual wages (after subtracting deductions and exemptions) are: At Least	But less than	Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 5% (.05). Withhold the product.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$8,000	$0	0.0400	$0
2	8,000	11,000	8,000	0.0450	320.00
3	11,000	13,000	11,000	0.0525	455.00
4	13,000	20,000	13,000	0.0590	560.00
5	20,000	90,000	20,000	0.0685	973.00
6	90,000	100,000	90,000	0.0764	5,768.00
7	100,000	150,000	100,000	0.0854	6,532.00
8	150,000	200,000	150,000	0.0855	10,802.00
9	200,000	500,000	200,000	0.0775	15,077.00
10	500,000	. . . . .	500,000	0.0820	38,327.00

Steps for computing the amount of tax to be withheld:

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

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

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

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

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

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

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

Table II - A Weekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least (Column 1)	But less than (Column 2)	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 5% (.05). Withhold the product. (Column 5)
1	$0	$154	$0	0.0400	$0
2	154	212	154	0.0450	6.15
3	212	250	212	0.0525	8.75
4	250	385	250	0.0590	10.77
5	385	1,731	385	0.0685	18.71
6	1,731	1,923	1,731	0.0764	110.92
7	1,923	2,885	1,923	0.0814	125.62
8	2,885	3,846	2,885	0.0895	203.92
9	3,846	9,615	3,846	0.0775	289.94
10	9,615	. . . . .	9,615	0.0820	737.06

Table II - B Biweekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least (Column 1)	But less than (Column 2)	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 5% (.05). Withhold the product. (Column 5)
1	$0	$308	$0	0.0400	$0
2	308	423	308	0.0450	12.31
3	423	500	423	0.0525	17.50
4	500	769	500	0.0590	21.54
5	769	3,462	769	0.0685	37.42
6	3,462	3,846	3,462	0.0764	221.85
7	3,846	5,769	3,846	0.0814	251.23
8	5,769	7,692	5,769	0.0895	407.85
9	7,692	19,231	7,692	0.0775	579.88
10	19,231	. . . . .	19,231	0.0820	1,474.12

Table II - C Semimonthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least (Column 1)	But less than (Column 2)	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 5% (.05). Withhold the product. (Column 5)
1	$0	$333	$0	0.0400	$0
2	333	458	333	0.0450	13.33
3	458	542	458	0.0525	18.96
4	542	833	542	0.0590	23.33
5	833	3,750	833	0.0685	40.54
6	3,750	4,167	3,750	0.0764	240.33
7	4,167	6,250	4,167	0.0814	272.17
8	6,250	8,333	6,250	0.0895	441.83
9	8,333	20,833	8,333	0.0775	628.21
10	20,833	. . . . .	20,833	0.0820	1,596.96

Table II - D Monthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least (Column 1)	But less than (Column 2)	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 5% (.05). Withhold the product. (Column 5)
1	$0	$667	$0	0.0400	$0
2	667	917	667	0.0450	26.67
3	917	1,083	917	0.0525	37.92
4	1,083	1,667	1,083	0.0590	46.67
5	1,667	7,500	1,667	0.0685	81.08
6	7,500	8,333	7,500	0.0764	480.67
7	8,333	12,500	8,333	0.0814	544.33
8	12,500	16,667	12,500	0.0895	883.67
9	16,667	41,667	16,667	0.0775	1,256.42
10	41,667	. . . . .	41,667	0.0820	3,193.92

Table II - E Daily Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least (Column 1)	But less than (Column 2)	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 5% (.05). Withhold the product. (Column 5)
1	$0	$31	$0	0.0400	$0
2	31	42	31	0.0450	1.23
3	42	50	42	0.0525	1.75
4	50	77	50	0.0590	2.15
5	77	346	77	0.0685	3.74
6	346	385	346	0.0764	22.18
7	385	577	385	0.0814	25.12
8	577	769	577	0.0895	40.78
9	769	1,923	769	0.0775	57.99
10	1,923	. . . . .	1,923	0.0820	147.41

Annual Tax Rate Schedule

Line	If annual wages (after subtracting deductions and exemptions) are: At Least (Column 1)	But less than (Column 2)	Subtract Column 3 amount from taxable portion of annualized pay (Column 3)	Multiply the result by Column 4 amount (Column 4)	Add the result to Column 5 amount. Multiply by 5% (.05). Withhold the product. (Column 5)
1	$0	$8,000	$0	0.0400	$0
2	8,000	11,000	8,000	0.0450	320.00
3	11,000	13,000	11,000	0.0525	455.00
4	13,000	20,000	13,000	0.0590	560.00
5	20,000	90,000	20,000	0.0685	973.00
6	90,000	100,000	90,000	0.0764	5,768.00
7	100,000	150,000	100,000	0.0814	6,532.00
8	150,000	200,000	150,000	0.0895	10,604.00
9	200,000	500,000	200,000	0.0775	15,077.00
10	500,000	. . . . .	500,000	0.0820	38,327.00

Steps for computing the amount of tax to be withheld:

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

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

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

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

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

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

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

City of Yonkers

T-58-A (1/05)

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 .05 = $0.43. 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 .0854 (from Column 4, line 7) = $42.76.
5. $42.76 + $272.17 (from Column 5, line 7) = $314.93.
   $314.93 X .05 = $15.75. 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 10 on which $49,168.85 is greater than Column 1 ($41,667).
3. $49,168.85 - $41,667 (from Column 3, line 10) = $7,501.85.
4. $7,501.85 x .0820 (from Column 4, line 10) = $615.15.
5. $615.15 + $3,193.92 (from Column 5, line 10) = $3,809.07.
   $3,809.07 X .05 = $190.45. Withhold this amount.

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

1. Amount from Table A on page T-56 is $34.55 for single, daily payroll, 2 exemptions. $750 wages - $34.55 = $715.45 net wages.
2. Use Table II - E on page T-57 for single, daily payroll. Look up $715.45 and use line 8 on which $715.45 is greater than Column 1 ($577) but less than Column 2 ($769).
3. $715.45 - $577 (from Column 3, line 8) = $138.45.
4. $138.45 x .0855 (from Column 4, line 8) = $11.84.
5. $11.84 + $41.55 (from Column 5, line 8) = $53.39.
   $53.39 X .05 = $2.67. 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 .05 = $0.36. 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 .05 = $15.22. 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 10 on which $49,127.20 is greater than Column 1 ($41,667).
3. $49,127.20 - $41,667 (from Column 3, line 10) = $7,460.20.
4. $7,460.20 x .0820 (from Column 4, line 10) = $611.74.
5. $611.74 + $3,193.92 (from Column 5, line 10) = $3,805.66.
   $3,805.66 X .05 = $190.28. Withhold this amount.

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

1. Amount from Table A on page T-56 is $36.45 for married, daily payroll, 2 exemptions. $750 wages - $36.45 = $713.55 net wages.
2. Use Table II - E on page T-58 for married, daily payroll. Look up $713.55 and use line 8 on which $713.55 is greater than Column 1 ($577) but less than Column 2 ($769).
3. $713.55 - $577 (from Column 3, line 8) = $136.55.
4. $136.55 x .0895 (from Column 4, line 8) = $12.22.
5. $12.22 + $40.78 (from Column 5, line 8) = $53.00.
   $53.00 X .05 = $2.65. Withhold this amount.

City of Yonkers

Single or Married

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

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

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
$1	$0.00	**$51**	$0.10	**$101**	$0.20	**$151**	$0.30	**$201**	$0.41	**$251**	$0.54
2	0.00	**52**	0.10	**102**	0.20	**152**	0.30	**202**	0.42	**252**	0.54
3	0.01	**53**	0.11	**103**	0.21	**153**	0.31	**203**	0.42	**253**	0.55
4	0.01	**54**	0.11	**104**	0.21	**154**	0.31	**204**	0.42	**254**	0.55
5	0.01	**55**	0.11	**105**	0.21	**155**	0.31	**205**	0.42	**255**	0.55
6	0.01	**56**	0.11	**106**	0.21	**156**	0.31	**206**	0.43	**256**	0.56
7	0.01	**57**	0.11	**107**	0.21	**157**	0.31	**207**	0.43	**257**	0.56
8	0.02	**58**	0.12	**108**	0.22	**158**	0.32	**208**	0.43	**258**	0.56
9	0.02	**59**	0.12	**109**	0.22	**159**	0.32	**209**	0.43	**259**	0.57
10	0.02	**60**	0.12	**110**	0.22	**160**	0.32	**210**	0.43	**260**	0.57
11	0.02	**61**	0.12	**111**	0.22	**161**	0.32	**211**	0.44	**261**	0.57
12	0.02	**62**	0.12	**112**	0.22	**162**	0.33	**212**	0.44	**262**	0.57
13	0.03	**63**	0.13	**113**	0.23	**163**	0.33	**213**	0.44	**263**	0.58
14	0.03	**64**	0.13	**114**	0.23	**164**	0.33	**214**	0.44	**264**	0.58
15	0.03	**65**	0.13	**115**	0.23	**165**	0.33	**215**	0.45	**265**	0.58
16	0.03	**66**	0.13	**116**	0.23	**166**	0.34	**216**	0.45	**266**	0.59
17	0.03	**67**	0.13	**117**	0.23	**167**	0.34	**217**	0.45	**267**	0.59
18	0.04	**68**	0.14	**118**	0.24	**168**	0.34	**218**	0.45	**268**	0.59
19	0.04	**69**	0.14	**119**	0.24	**169**	0.34	**219**	0.46	**269**	0.59
20	0.04	**70**	0.14	**120**	0.24	**170**	0.34	**220**	0.46	**270**	0.60
21	0.04	**71**	0.14	**121**	0.24	**171**	0.35	**221**	0.46	**271**	0.60
22	0.04	**72**	0.14	**122**	0.24	**172**	0.35	**222**	0.46	**272**	0.60
23	0.05	**73**	0.15	**123**	0.25	**173**	0.35	**223**	0.47	**273**	0.61
24	0.05	**74**	0.15	**124**	0.25	**174**	0.35	**224**	0.47	**274**	0.61
25	0.05	**75**	0.15	**125**	0.25	**175**	0.36	**225**	0.47	**275**	0.61
26	0.05	**76**	0.15	**126**	0.25	**176**	0.36	**226**	0.48	**276**	0.62
27	0.05	**77**	0.15	**127**	0.25	**177**	0.36	**227**	0.48	**277**	0.62
28	0.06	**78**	0.16	**128**	0.26	**178**	0.36	**228**	0.48	**278**	0.62
29	0.06	**79**	0.16	**129**	0.26	**179**	0.36	**229**	0.48	**279**	0.62
30	0.06	**80**	0.16	**130**	0.26	**180**	0.37	**230**	0.49	**280**	0.63
31	0.06	**81**	0.16	**131**	0.26	**181**	0.37	**231**	0.49	**281**	0.63
32	0.06	**82**	0.16	**132**	0.26	**182**	0.37	**232**	0.49	**282**	0.63
33	0.07	**83**	0.17	**133**	0.27	**183**	0.37	**233**	0.49	**283**	0.64
34	0.07	**84**	0.17	**134**	0.27	**184**	0.38	**234**	0.50	**284**	0.64
35	0.07	**85**	0.17	**135**	0.27	**185**	0.38	**235**	0.50	**285**	0.64
36	0.07	**86**	0.17	**136**	0.27	**186**	0.38	**236**	0.50	**286**	0.64
37	0.07	**87**	0.17	**137**	0.27	**187**	0.38	**237**	0.50	**287**	0.65
38	0.08	**88**	0.18	**138**	0.28	**188**	0.38	**238**	0.51	**288**	0.65
39	0.08	**89**	0.18	**139**	0.28	**189**	0.39	**239**	0.51	**289**	0.65
40	0.08	**90**	0.18	**140**	0.28	**190**	0.39	**240**	0.51	**290**	0.66
41	0.08	**91**	0.18	**141**	0.28	**191**	0.39	**241**	0.51	**291**	0.66
42	0.08	**92**	0.18	**142**	0.28	**192**	0.39	**242**	0.52	**292**	0.66
43	0.09	**93**	0.19	**143**	0.29	**193**	0.40	**243**	0.52	**293**	0.67
44	0.09	**94**	0.19	**144**	0.29	**194**	0.40	**244**	0.52	**294**	0.67
45	0.09	**95**	0.19	**145**	0.29	**195**	0.40	**245**	0.53	**295**	0.67
46	0.09	**96**	0.19	**146**	0.29	**196**	0.40	**246**	0.53	**296**	0.67
47	0.09	**97**	0.19	**147**	0.29	**197**	0.40	**247**	0.53	**297**	0.68
48	0.10	**98**	0.20	**148**	0.30	**198**	0.41	**248**	0.53	**298**	0.68
49	0.10	**99**	0.20	**149**	0.30	**199**	0.41	**249**	0.54	**299**	0.68
50	0.10	**100**	0.20	**150**	0.30	**200**	0.41	**250**	0.54	**300**	0.69

(continued on next page)

T-60 (1/05)

City of Yonkers

Single or Married

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

(continued from preceding page)

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
$301	$0.69	**$351**	$0.84	**$401**	$0.99	**$451**	$1.16	**$501**	$1.33	**$551**	$1.51
302	0.69	**352**	0.84	**402**	1.00	**452**	1.17	**502**	1.34	**552**	1.51
303	0.69	**353**	0.84	**403**	1.00	**453**	1.17	**503**	1.34	**553**	1.51
304	0.70	**354**	0.85	**404**	1.00	**454**	1.17	**504**	1.34	**554**	1.52
305	0.70	**355**	0.85	**405**	1.01	**455**	1.18	**505**	1.35	**555**	1.52
306	0.70	**356**	0.85	**406**	1.01	**456**	1.18	**506**	1.35	**556**	1.52
307	0.71	**357**	0.85	**407**	1.01	**457**	1.18	**507**	1.35	**557**	1.53
308	0.71	**358**	0.86	**408**	1.02	**458**	1.19	**508**	1.36	**558**	1.53
309	0.71	**359**	0.86	**409**	1.02	**459**	1.19	**509**	1.36	**559**	1.53
310	0.72	**360**	0.86	**410**	1.02	**460**	1.19	**510**	1.37	**560**	1.54
311	0.72	**361**	0.87	**411**	1.03	**461**	1.20	**511**	1.37	**561**	1.54
312	0.72	**362**	0.87	**412**	1.03	**462**	1.20	**512**	1.37	**562**	1.54
313	0.72	**363**	0.87	**413**	1.03	**463**	1.20	**513**	1.38	**563**	1.55
314	0.73	**364**	0.87	**414**	1.04	**464**	1.21	**514**	1.38	**564**	1.55
315	0.73	**365**	0.88	**415**	1.04	**465**	1.21	**515**	1.38	**565**	1.55
316	0.73	**366**	0.88	**416**	1.04	**466**	1.21	**516**	1.39	**566**	1.56
317	0.74	**367**	0.88	**417**	1.05	**467**	1.22	**517**	1.39	**567**	1.56
318	0.74	**368**	0.89	**418**	1.05	**468**	1.22	**518**	1.39	**568**	1.56
319	0.74	**369**	0.89	**419**	1.05	**469**	1.22	**519**	1.40	**569**	1.57
320	0.74	**370**	0.89	**420**	1.06	**470**	1.23	**520**	1.40	**570**	1.57
321	0.75	**371**	0.90	**421**	1.06	**471**	1.23	**521**	1.40	**571**	1.57
322	0.75	**372**	0.90	**422**	1.06	**472**	1.23	**522**	1.41	**572**	1.58
323	0.75	**373**	0.90	**423**	1.07	**473**	1.24	**523**	1.41	**573**	1.58
324	0.76	**374**	0.90	**424**	1.07	**474**	1.24	**524**	1.41	**574**	1.58
325	0.76	**375**	0.91	**425**	1.07	**475**	1.25	**525**	1.42	**575**	1.59
326	0.76	**376**	0.91	**426**	1.08	**476**	1.25	**526**	1.42	**576**	1.59
327	0.77	**377**	0.91	**427**	1.08	**477**	1.25	**527**	1.42	**577**	1.59
328	0.77	**378**	0.92	**428**	1.08	**478**	1.26	**528**	1.43	**578**	1.60
329	0.77	**379**	0.92	**429**	1.09	**479**	1.26	**529**	1.43	**579**	1.60
330	0.77	**380**	0.92	**430**	1.09	**480**	1.26	**530**	1.43	**580**	1.60
331	0.78	**381**	0.92	**431**	1.09	**481**	1.27	**531**	1.44	**581**	1.61
332	0.78	**382**	0.93	**432**	1.10	**482**	1.27	**532**	1.44	**582**	1.61
333	0.78	**383**	0.93	**433**	1.10	**483**	1.27	**533**	1.44	**583**	1.62
334	0.79	**384**	0.93	**434**	1.10	**484**	1.28	**534**	1.45	**584**	1.62
335	0.79	**385**	0.94	**435**	1.11	**485**	1.28	**535**	1.45	**585**	1.62
336	0.79	**386**	0.94	**436**	1.11	**486**	1.28	**536**	1.45	**586**	1.63
337	0.80	**387**	0.94	**437**	1.11	**487**	1.29	**537**	1.46	**587**	1.63
338	0.80	**388**	0.95	**438**	1.12	**488**	1.29	**538**	1.46	**588**	1.63
339	0.80	**389**	0.95	**439**	1.12	**489**	1.29	**539**	1.46	**589**	1.64
340	0.80	**390**	0.95	**440**	1.13	**490**	1.30	**540**	1.47	**590**	1.64
341	0.81	**391**	0.96	**441**	1.13	**491**	1.30	**541**	1.47	**591**	1.64
342	0.81	**392**	0.96	**442**	1.13	**492**	1.30	**542**	1.47	**592**	1.65
343	0.81	**393**	0.96	**443**	1.14	**493**	1.31	**543**	1.48	**593**	1.65
344	0.82	**394**	0.97	**444**	1.14	**494**	1.31	**544**	1.48	**594**	1.65
345	0.82	**395**	0.97	**445**	1.14	**495**	1.31	**545**	1.48	**595**	1.66
346	0.82	**396**	0.97	**446**	1.15	**496**	1.32	**546**	1.49	**596**	1.66
347	0.82	**397**	0.98	**447**	1.15	**497**	1.32	**547**	1.49	**597**	1.66
348	0.83	**398**	0.98	**448**	1.15	**498**	1.32	**548**	1.50	**598**	1.67
349	0.83	**399**	0.98	**449**	1.16	**499**	1.33	**549**	1.50	**599**	1.67
350	0.83	**400**	0.99	**450**	1.16	**500**	1.33	**550**	1.50	**600**	1.67

City of Yonkers - Nonresident Earnings Tax

Single or Married

Method VI **Wage Bracket Tables**

Select the appropriate table for the payroll period covered.

WEEKLY			BIWEEKLY			SEMIMONTHLY			MONTHLY			DAILY		
Gross Pay		Tax	Gross Pay		Tax	Gross Pay		Tax	Gross Pay		Tax	Gross Pay		Tax
At Least	But Less Than	to be Withheld	At Least	But Less Than	to be Withheld	At Least	But Less Than	to be Withheld	At Least	But Less Than	to be Withheld	At Least	But Less Than	to be Withheld
$0	**$77**	$0.00	**$0**	**$154**	$0.00	**$0**	**$167**	$0.00	**$0**	**$334**	$0.00	**$0**	**$16**	$0.00
77	**108**	0.10	**154**	**216**	0.20	**167**	**225**	0.20	**334**	**450**	0.40	**16**	**39**	0.05
108	**128**	0.15	**216**	**256**	0.30	**225**	**266**	0.30	**450**	**531**	0.60	**39**	**58**	0.10
128	**148**	0.20	**256**	**296**	0.40	**266**	**305**	0.40	**531**	**610**	0.80	**58**	**77**	0.15
148	**168**	0.25	**296**	**336**	0.50	**305**	**345**	0.50	**610**	**690**	1.00	**77**	**94**	0.20
168	**188**	0.30	**336**	**376**	0.60	**345**	**385**	0.60	**690**	**770**	1.20	**94**	**116**	0.25
188	**193**	0.35	**376**	**385**	0.70	**385**	**425**	0.70	**770**	**834**	1.40	For wages of $116 or more, multiply amount by 0.25%.		
193	**209**	0.40	**385**	**456**	0.80	**425**	**417**	0.80	**834**	**847**	1.60			
209	**229**	0.45	**456**	**496**	0.90	**417**	**464**	0.90	**847**	**927**	1.80			
229	**249**	0.50	**496**	**536**	1.00	**464**	**504**	1.00	**927**	**1,007**	2.00			
249	**269**	0.55	**536**	**576**	1.10	**504**	**544**	1.10	**1,007**	**1,087**	2.20			
269	**289**	0.60	**576**	**616**	1.20	**544**	**584**	1.20	**1,087**	**1,167**	2.40			
289	**329**	0.65	**616**	**637**	1.30	**584**	**624**	1.30	**1,167**	**1,247**	2.60			
329	**369**	0.80	**637**	**697**	1.50	**624**	**664**	1.40	**1,247**	**1,327**	2.80			
369	**404**	0.85	**697**	**737**	1.60	**664**	**724**	1.50	**1,327**	**1,502**	3.00			
404	**390**	0.90	**737**	**770**	1.70	**724**	**784**	1.70	**1,502**	**1,567**	3.40			
390	**410**	0.95	**770**	**779**	1.80	**784**	**824**	1.80	**1,567**	**1,647**	3.60			
410	**430**	1.00	**779**	**819**	1.90	**824**	**834**	1.90	**1,647**	**1,667**	3.80			
430	**450**	1.05	**819**	**859**	2.00	**834**	**862**	2.00	**1,667**	**1,724**	4.00			
450	**470**	1.10	**859**	**899**	2.10	**862**	**902**	2.10	**1,724**	**1,804**	4.20			
470	**490**	1.15	**899**	**939**	2.20	**902**	**942**	2.20	**1,804**	**1,884**	4.40			
490	**510**	1.20	**939**	**979**	2.30	**942**	**982**	2.30	**1,884**	**1,964**	4.60			
510	**530**	1.25	**979**	**1,019**	2.40	**982**	**1,022**	2.40	**1,964**	**2,044**	4.80			
530	**550**	1.30	**1,019**	**1,059**	2.50	**1,022**	**1,062**	2.50	**2,044**	**2,124**	5.00			
550	**570**	1.35	**1,059**	**1,099**	2.60	**1,062**	**1,102**	2.60	**2,124**	**2,204**	5.20			
570	**577**	1.40	**1,099**	**1,139**	2.70	**1,102**	**1,142**	2.70	**2,204**	**2,284**	5.40			
For wages of $577 or more, multiply amount by 0.25%.			**1,139**	**1,154**	2.80	**1,142**	**1,182**	2.80	**2,284**	**2,364**	5.60			
			For wages of $1,154 or more, multiply amount by 0.25%.			**1,182**	**1,222**	2.90	**2,364**	**2,444**	5.80			
						1,222	**1,251**	3.00	**2,444**	**2,501**	6.00			
						For wages of $1,251 or more, multiply amount by 0.25%.			For wages of $2,501 or more, multiply amount by 0.25%.					

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City of Yonkers - Nonresident Earnings Tax

Single or Married

Method VII - Exact Calculation Method

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

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

Table II - A Weekly Payroll

Line number	If wages are: At least	But less than	The exemption amount is
	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

Table II - B Biweekly Payroll

Line number	If wages are: At least	But less than	The exemption amount is
	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

Table II - C Semimonthly Payroll

Line number	If wages are: At least	But less than	The exemption amount is
	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

Table II - D Monthly Payroll

Line number	If wages are: At least	But less than	The exemption amount is
	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

Table II - E Daily Payroll

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

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

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

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

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

Step 3 Multiply the result of Step 2 by 0.25% (.0025). The product is the amount of tax to withhold each pay period.

Example 1:

Weekly payroll, $75 gross wages

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

Example 2:

Weekly payroll, $200 gross wages

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

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

Step 3 $162 x .0025 = $0.41

Example 3:

Semimonthly payroll, $400 gross wages

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

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

Step 3 $275 x .0025 = $0.69

City of Yonkers - Nonresident Earnings Tax

Single or Married

Method VIII - Annualized Tax Method

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

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

Table P Annual Factors

Daily	Weekly	Biweekly	Semimonthly	Monthly
260	52	26	24	12

Annual Tax Rate Schedule

The Yonkers nonresident earnings tax rate is .25%

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

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

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

Step 1 Multiply gross wages for the payroll period by the number of payroll periods in the year, as found in Table P above. This is the amount of annualized pay.

Step 2 Find the line in the Annual Tax Rate Schedule (at left) on which the annualized pay is more than the amount in Column 1 but not more than the amount in Column 2.

If the annualized pay is found on line 1 (i.e., it is over $0 but not over $3,999.99), there is no withholding required (and no further steps are needed).

Step 3 Subtract the exemption amount found in Column 3 on the line found in Step 2 from the annualized pay found in step 1.

Step 4 Multiply the result from Step 3 by the tax rate, which is .25 % (.0025).

Step 5 Divide the result from Step 4 by the number of payroll periods, which is the same number found in Table P and used in Step 1.

Example 1:

Weekly payroll, $75 gross wages

Step 1 The annual factor for weekly wages found in Table P is 52. $75 X 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 X 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 X .0025 = $21.00

Step 5 $21/52 = $.40 Withhold this amount.

Example 3:

Semimonthly payroll, $400 gross wages

Step 1 The annual factor for semimonthly wages found in Table P is 24. $400 X 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 X .0025 = $16.50

Step 5 $16.50/24 = $.69 Withhold this amount.

City of Yonkers

Conversion of Tables

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

A. General Rule

1. Determine the factor that will convert the payroll in question to a more common payroll period for which tables are available (i.e., quarterly is 3 times the monthly, 28-day is 2 times the biweekly, etc.).

2. Using this factor, convert the payroll to the equivalent for the more common period (quarterly ÷ 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) ÷ 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 ÷ 3 = $2,250

(3) Refer to Yonkers Monthly Married Table
Withholding tax on $2,250 wages, 2 exemptions = $3.50

(4) $3.50 x 3 = $10.50

Example 2: City of Yonkers -Nonresident Earnings Tax

Quarterly wages of $6,750

(1) Factor = 3

(2) $6,750 ÷ 3 = $2,250

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

(4) $5.40 x 3 =$16.20

C. Using the Monthly Table for 10-Day Payroll

1. The monthly is 3 times the 10-day payroll.

2. Multiply the 10-day payroll by 3 to get a monthly equivalent.

3. Refer to the monthly table, using monthly equivalent wages and get the amount that would be withheld monthly, under the appropriate exemption column.

4. Divide the monthly amount to be withheld by 3 to get the 10-day equivalent of the amount to be withheld.

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

1. Divide the annual wages by 12 to arrive at the equivalent monthly wages (if payments are made semimonthly instead of monthly, divide by 24).

2. Refer to the monthly table, using the derived equivalent monthly wages from Step 1 above, and obtain the amount that would be withheld monthly 12 times per year, under the appropriate exemption column. (If payments are made semimonthly, use that table.)

3. Multiply the amount that would be withheld 12 (or 24) times a year found in Step 2 above by 1.2 (12/10 or 6/5), to allow for the fact that withholding will occur in only 10 of the 12 months. This is the amount to be withheld from each of the 10 monthly payments or, if payments are semimonthly, from each of the 20 semimonthly payments.

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

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

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

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

APPENDIX 10-C

NEW YORK CITY PERSONAL INCOME TAX ON RESIDENTS

WITHHOLDING TABLES AND OTHER METHODS

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

I. Wage Bracket Table Method

II. Exact Calculation Method

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

NEW YORK CITY PERSONAL INCOME TAX ON RESIDENTS

METHOD I WAGE BRACKET TABLE METHOD

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

City of NEW YORK - RESIDENT TAX
SINGLE - WEEKLY

Payroll Period

Method I

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	**$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

Table I

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										
$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)

(Continued from preceding page)

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
		TAX TO BE WITHHELD										
$710	**$720**	$19.55	$18.80	$18.05	$17.30	$16.55	$15.80	$15.05	$14.30	$13.55	$12.85	$12.15
720	**730**	19.95	19.20	18.45	17.70	16.95	16.20	15.45	14.70	13.95	13.25	12.50
730	**740**	20.30	19.55	18.80	18.05	17.30	16.55	15.80	15.05	14.30	13.60	12.90
740	**750**	20.70	19.95	19.20	18.45	17.70	16.95	16.20	15.45	14.70	13.95	13.25
750	**760**	21.10	20.35	19.60	18.85	18.10	17.35	16.60	15.85	15.10	14.35	13.65
760	**770**	21.50	20.75	20.00	19.25	18.50	17.75	17.00	16.25	15.50	14.75	14.00
770	**780**	21.90	21.15	20.40	19.65	18.90	18.15	17.40	16.65	15.90	15.15	14.40
780	**790**	22.25	21.50	20.75	20.00	19.25	18.50	17.75	17.00	16.25	15.50	14.75
790	**800**	22.65	21.90	21.15	20.40	19.65	18.90	18.15	17.40	16.65	15.90	15.15
800	**810**	23.05	22.30	21.55	20.80	20.05	19.30	18.55	17.80	17.05	16.30	15.55
810	**820**	23.45	22.70	21.95	21.20	20.45	19.70	18.95	18.20	17.45	16.70	15.95
820	**830**	23.85	23.10	22.35	21.60	20.85	20.10	19.35	18.60	17.85	17.10	16.35
830	**840**	24.20	23.45	22.70	21.95	21.20	20.45	19.70	18.95	18.20	17.45	16.70
840	**850**	24.60	23.85	23.10	22.35	21.60	20.85	20.10	19.35	18.60	17.85	17.10
850	**860**	25.00	24.25	23.50	22.75	22.00	21.25	20.50	19.75	19.00	18.25	17.50
860	**870**	25.40	24.65	23.90	23.15	22.40	21.65	20.90	20.15	19.40	18.65	17.90
870	**880**	25.80	25.05	24.30	23.55	22.80	22.05	21.30	20.55	19.80	19.05	18.30
880	**890**	26.15	25.40	24.65	23.90	23.15	22.40	21.65	20.90	20.15	19.40	18.65
890	**900**	26.55	25.80	25.05	24.30	23.55	22.80	22.05	21.30	20.55	19.80	19.05
900	**910**	26.95	26.20	25.45	24.70	23.95	23.20	22.45	21.70	20.95	20.20	19.45
910	**920**	27.35	26.60	25.85	25.10	24.35	23.60	22.85	22.10	21.35	20.60	19.85
920	**930**	27.75	27.00	26.25	25.50	24.75	24.00	23.25	22.50	21.75	21.00	20.25
930	**940**	28.10	27.35	26.60	25.85	25.10	24.35	23.60	22.85	22.10	21.35	20.60
940	**950**	28.50	27.75	27.00	26.25	25.50	24.75	24.00	23.25	22.50	21.75	21.00
950	**960**	28.90	28.15	27.40	26.65	25.90	25.15	24.40	23.65	22.90	22.15	21.40
960	**970**	29.30	28.55	27.80	27.05	26.30	25.55	24.80	24.05	23.30	22.55	21.80
970	**980**	29.70	28.95	28.20	27.45	26.70	25.95	25.20	24.45	23.70	22.95	22.20
980	**990**	30.05	29.30	28.55	27.80	27.05	26.30	25.55	24.80	24.05	23.30	22.55
990	**1,000**	30.45	29.70	28.95	28.20	27.45	26.70	25.95	25.20	24.45	23.70	22.95
1,000	**1,010**	30.85	30.10	29.35	28.60	27.85	27.10	26.35	25.60	24.85	24.10	23.35
1,010	**1,020**	31.25	30.50	29.75	29.00	28.25	27.50	26.75	26.00	25.25	24.50	23.75
1,020	**1,030**	31.65	30.90	30.15	29.40	28.65	27.90	27.15	26.40	25.65	24.90	24.15
1,030	**1,040**	32.00	31.25	30.50	29.75	29.00	28.25	27.50	26.75	26.00	25.25	24.50
1,040	**1,050**	32.40	31.65	30.90	30.15	29.40	28.65	27.90	27.15	26.40	25.65	24.90
1,050	**1,060**	32.80	32.05	31.30	30.55	29.80	29.05	28.30	27.55	26.80	26.05	25.30
1,060	**1,070**	33.20	32.45	31.70	30.95	30.20	29.45	28.70	27.95	27.20	26.45	25.70
1,070	**1,080**	33.60	32.85	32.10	31.35	30.60	29.85	29.10	28.35	27.60	26.85	26.10
1,080	**1,090**	33.95	33.20	32.45	31.70	30.95	30.20	29.45	28.70	27.95	27.20	26.45
1,090	**1,100**	34.35	33.60	32.85	32.10	31.35	30.60	29.85	29.10	28.35	27.60	26.85

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

City of NEW YORK - RESIDENT TAX
SINGLE - WEEKLY

Payroll Period

Method I

Table I

City of NEW YORK - RESIDENT TAX
MARRIED - WEEKLY

Payroll Period

Method I

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	**$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

Table I

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										
$320	**$330**	$4.90	$4.30	$3.70	$3.15	$2.70	$2.35	$1.95	$1.60	$1.25	$0.90	$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)

(Continued from preceding page)

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										
$710	**$720**	$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
At	But	0	1	2	3	4	5	6	7	8	9	or more
Least	Less Than	TAX TO BE WITHHELD										
$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.										

City of NEW YORK - RESIDENT TAX
MARRIED - WEEKLY

Payroll Period

Method I

Table I

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

Method I

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	**$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

Table II

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										
$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)

(Continued from preceding page)

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
		TAX TO BE WITHHELD										
$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
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
		TAX TO BE WITHHELD										
$2,200	**$2,220**	$69.50	$68.00	$66.50	$65.00	$63.50	$62.00	$60.50	$59.00	$57.50	$56.00	$54.50
2,220	**2,240**	70.30	68.80	67.30	65.80	64.30	62.80	61.30	59.80	58.30	56.80	55.30
2,240	**2,260**	71.05	69.55	68.05	66.55	65.05	63.55	62.05	60.55	59.05	57.55	56.05
2,260	**2,280**	71.85	70.35	68.85	67.35	65.85	64.35	62.85	61.35	59.85	58.35	56.85
2,280	**2,300**	72.60	71.10	69.60	68.10	66.60	65.10	63.60	62.10	60.60	59.10	57.60
2,300	**2,320**	73.40	71.90	70.40	68.90	67.40	65.90	64.40	62.90	61.40	59.90	58.40
2,320	**2,340**	74.20	72.70	71.20	69.70	68.20	66.70	65.20	63.70	62.20	60.70	59.20
2,340	**2,360**	74.95	73.45	71.95	70.45	68.95	67.45	65.95	64.45	62.95	61.45	59.95
2,360	**2,380**	75.75	74.25	72.75	71.25	69.75	68.25	66.75	65.25	63.75	62.25	60.75
2,380	**2,400**	76.50	75.00	73.50	72.00	70.50	69.00	67.50	66.00	64.50	63.00	61.50
2,400	**2,420**	77.30	75.80	74.30	72.80	71.30	69.80	68.30	66.80	65.30	63.80	62.30
2,420	**2,440**	78.10	76.60	75.10	73.60	72.10	70.60	69.10	67.60	66.10	64.60	63.10
2,440	**2,460**	78.85	77.35	75.85	74.35	72.85	71.35	69.85	68.35	66.85	65.35	63.85
2,460	**2,480**	79.65	78.15	76.65	75.15	73.65	72.15	70.65	69.15	67.65	66.15	64.65
2,480	**2,500**	80.40	78.90	77.40	75.90	74.40	72.90	71.40	69.90	68.40	66.90	65.40
2,500	**2,520**	81.20	79.70	78.20	76.70	75.20	73.70	72.20	70.70	69.20	67.70	66.20
2,520	**2,540**	82.00	80.50	79.00	77.50	76.00	74.50	73.00	71.50	70.00	68.50	67.00
2,540	**2,560**	82.80	81.25	79.75	78.25	76.75	75.25	73.75	72.25	70.75	69.25	67.75
2,560	**2,580**	83.60	82.05	80.55	79.05	77.55	76.05	74.55	73.05	71.55	70.05	68.55
2,580	**2,600**	84.40	82.85	81.35	79.80	78.30	76.80	75.30	73.80	72.30	70.80	69.30
2,600	**2,620**	85.20	83.65	82.15	80.60	79.10	77.60	76.10	74.60	73.10	71.60	70.10
2,620	**2,640**	86.00	84.45	82.95	81.40	79.90	78.40	76.90	75.40	73.90	72.40	70.90
2,640	**2,660**	86.80	85.25	83.75	82.20	80.65	79.15	77.65	76.15	74.65	73.15	71.65
2,660	**2,680**	87.60	86.05	84.55	83.00	81.45	79.95	78.45	76.95	75.45	73.95	72.45
2,680	**2,700**	88.40	86.85	85.35	83.80	82.25	80.70	79.20	77.70	76.20	74.70	73.20
2,700	**2,720**	89.20	87.65	86.15	84.60	83.05	81.50	80.00	78.50	77.00	75.50	74.00
2,720	**2,740**	90.00	88.45	86.95	85.40	83.85	82.30	80.80	79.30	77.80	76.30	74.80
2,740	**2,760**	90.80	89.25	87.75	86.20	84.65	83.10	81.60	80.05	78.55	77.05	75.55
2,760	**2,780**	91.60	90.05	88.55	87.00	85.45	83.90	82.40	80.85	79.35	77.85	76.35
2,780	**2,800**	92.40	90.85	89.35	87.80	86.25	84.70	83.20	81.65	80.10	78.60	77.10
2,800	**2,820**	93.20	91.65	90.15	88.60	87.05	85.50	84.00	82.45	80.90	79.40	77.90
2,820	**2,840**	94.00	92.45	90.95	89.40	87.85	86.30	84.80	83.25	81.70	80.20	78.70
2,840	**2,860**	94.80	93.25	91.75	90.20	88.65	87.10	85.60	84.05	82.50	80.95	79.45
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
$2,920 & OVER		Use Method II, "Exact Calculation Method," on page T-39 of this booklet.										

City of NEW YORK - RESIDENT TAX
SINGLE - BIWEEKLY

Payroll Period

Method I

Table II

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

Method I

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	**$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

Table II

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										
$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)

(Continued from preceding page)

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										
$1,420	**$1,440**	$38.35	$36.85	$35.35	$33.85	$32.35	$30.85	$29.35	$27.85	$26.45	$25.00	$23.60
1,440	**1,460**	39.10	37.60	36.10	34.60	33.10	31.60	30.10	28.60	27.15	25.75	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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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

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										
$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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
2,900	**2,920**	96.45	94.90	93.35	91.80	90.30	88.75	87.20	85.65	84.15	82.60	81.05
$2,920 & OVER		Use Method II, "Exact Calculation Method," on page T-40 of this booklet.										

City of NEW YORK - RESIDENT TAX
MARRIED - BIWEEKLY

Payroll Period

Method I

Table II

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

Method I

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
		TAX TO BE WITHHELD										
$0	**$209**	$0.00										
209	**220**	0.10										
220	**230**	0.30										
230	**240**	0.50										
240	**250**	0.70										
250	**260**	0.90	$0.10									
260	**270**	1.10	0.30									
270	**280**	1.25	0.50									
280	**290**	1.45	0.65									
290	**300**	1.65	0.85	$0.05								
300	**320**	1.95	1.15	0.35								
320	**340**	2.30	1.50	0.75								
340	**360**	2.70	1.90	1.10	$0.30							
360	**380**	3.05	2.30	1.50	0.70							
380	**400**	3.45	2.65	1.85	1.10	$0.30						
400	**420**	3.85	3.05	2.25	1.45	0.65						
420	**440**	4.20	3.40	2.65	1.85	1.05	$0.25					
440	**460**	4.60	3.80	3.00	2.20	1.45	0.65					
460	**480**	4.95	4.20	3.40	2.60	1.80	1.00	$0.20				
480	**500**	5.35	4.55	3.75	3.00	2.20	1.40	0.60				
500	**520**	5.75	4.95	4.15	3.35	2.55	1.75	1.00	$0.20			
520	**540**	6.10	5.30	4.55	3.75	2.95	2.15	1.35	0.55			
540	**560**	6.55	5.70	4.90	4.10	3.35	2.55	1.75	0.95	$0.15		
560	**580**	7.10	6.10	5.30	4.50	3.70	2.90	2.10	1.35	0.55		
580	**600**	7.70	6.50	5.65	4.90	4.10	3.30	2.50	1.70	0.90	$0.15	
600	**620**	8.35	7.05	6.05	5.25	4.45	3.65	2.90	2.10	1.30	0.50	
620	**640**	8.95	7.65	6.45	5.65	4.85	4.05	3.25	2.45	1.70	0.90	$0.10
640	**660**	9.60	8.30	7.00	6.00	5.25	4.45	3.65	2.85	2.05	1.25	0.50
660	**680**	10.20	8.90	7.60	6.40	5.60	4.80	4.00	3.25	2.45	1.65	0.85
680	**700**	10.80	9.55	8.25	6.95	6.00	5.20	4.40	3.60	2.80	2.05	1.25
700	**720**	11.45	10.15	8.85	7.55	6.40	5.55	4.80	4.00	3.20	2.40	1.60
720	**740**	12.05	10.75	9.50	8.20	6.90	5.95	5.15	4.35	3.60	2.80	2.00
740	**760**	12.70	11.40	10.10	8.80	7.50	6.35	5.55	4.75	3.95	3.15	2.40
760	**780**	13.30	12.00	10.70	9.40	8.15	6.85	5.90	5.15	4.35	3.55	2.75
780	**800**	13.90	12.65	11.35	10.05	8.75	7.45	6.30	5.50	4.70	3.95	3.15
800	**820**	14.55	13.25	11.95	10.65	9.35	8.10	6.80	5.90	5.10	4.30	3.50
820	**840**	15.15	13.85	12.60	11.30	10.00	8.70	7.40	6.25	5.50	4.70	3.90
840	**860**	15.85	14.50	13.20	11.90	10.60	9.30	8.05	6.80	5.85	5.05	4.30
860	**880**	16.60	15.10	13.80	12.50	11.25	9.95	8.65	7.35	6.25	5.45	4.65

Table III

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										
$880	**$900**	$17.35	$15.80	$14.45	$13.15	$11.85	$10.55	$9.25	$8.00	$6.75	$5.85	$5.05
900	**920**	18.10	16.55	15.05	13.75	12.45	11.20	9.90	8.60	7.30	6.20	5.40
920	**940**	18.85	17.30	15.75	14.40	13.10	11.80	10.50	9.20	7.95	6.70	5.80
940	**960**	19.55	18.05	16.50	15.00	13.70	12.40	11.15	9.85	8.55	7.25	6.20
960	**980**	20.30	18.75	17.20	15.70	14.35	13.05	11.75	10.45	9.15	7.85	6.65
980	**1,000**	21.05	19.50	17.95	16.40	14.95	13.65	12.35	11.10	9.80	8.50	7.20
1,000	**1,020**	21.80	20.25	18.70	17.15	15.60	14.30	13.00	11.70	10.40	9.10	7.80
1,020	**1,040**	22.55	21.00	19.45	17.90	16.35	14.90	13.60	12.30	11.05	9.75	8.45
1,040	**1,060**	23.25	21.75	20.20	18.65	17.10	15.55	14.25	12.95	11.65	10.35	9.05
1,060	**1,080**	24.00	22.45	20.90	19.40	17.85	16.30	14.85	13.55	12.25	10.95	9.70
1,080	**1,100**	24.75	23.20	21.65	20.10	18.60	17.05	15.50	14.20	12.90	11.60	10.30
1,100	**1,120**	25.50	23.95	22.40	20.85	19.30	17.80	16.25	14.80	13.50	12.20	10.90
1,120	**1,140**	26.25	24.70	23.15	21.60	20.05	18.50	17.00	15.45	14.15	12.85	11.55
1,140	**1,160**	26.95	25.45	23.90	22.35	20.80	19.25	17.70	16.20	14.75	13.45	12.15
1,160	**1,180**	27.70	26.15	24.60	23.10	21.55	20.00	18.45	16.90	15.35	14.05	12.80
1,180	**1,200**	28.45	26.90	25.35	23.80	22.30	20.75	19.20	17.65	16.10	14.70	13.40
1,200	**1,220**	29.20	27.65	26.10	24.55	23.00	21.50	19.95	18.40	16.85	15.30	14.00
1,220	**1,240**	29.95	28.40	26.85	25.30	23.75	22.20	20.70	19.15	17.60	16.05	14.65
1,240	**1,260**	30.65	29.15	27.60	26.05	24.50	22.95	21.40	19.90	18.35	16.80	15.25
1,260	**1,280**	31.45	29.85	28.30	26.80	25.25	23.70	22.15	20.60	19.05	17.55	16.00
1,280	**1,300**	32.25	30.60	29.05	27.50	26.00	24.45	22.90	21.35	19.80	18.25	16.75
1,300	**1,320**	33.00	31.40	29.80	28.25	26.70	25.20	23.65	22.10	20.55	19.00	17.45
1,320	**1,340**	33.80	32.15	30.55	29.00	27.45	25.90	24.40	22.85	21.30	19.75	18.20
1,340	**1,360**	34.55	32.95	31.30	29.75	28.20	26.65	25.10	23.60	22.05	20.50	18.95
1,360	**1,380**	35.35	33.70	32.10	30.50	28.95	27.40	25.85	24.30	22.75	21.25	19.70
1,380	**1,400**	36.15	34.50	32.90	31.25	29.70	28.15	26.60	25.05	23.50	21.95	20.45
1,400	**1,420**	36.90	35.30	33.65	32.05	30.40	28.90	27.35	25.80	24.25	22.70	21.15
1,420	**1,440**	37.70	36.05	34.45	32.80	31.20	29.60	28.10	26.55	25.00	23.45	21.90
1,440	**1,460**	38.45	36.85	35.20	33.60	31.95	30.35	28.80	27.30	25.75	24.20	22.65
1,460	**1,480**	39.25	37.60	36.00	34.35	32.75	31.10	29.55	28.00	26.45	24.95	23.40
1,480	**1,500**	40.05	38.40	36.80	35.15	33.55	31.90	30.30	28.75	27.20	25.65	24.15
1,500	**1,520**	40.80	39.20	37.55	35.95	34.30	32.70	31.05	29.50	27.95	26.40	24.85
1,520	**1,540**	41.60	39.95	38.35	36.70	35.10	33.45	31.85	30.25	28.70	27.15	25.60
1,540	**1,560**	42.35	40.75	39.10	37.50	35.85	34.25	32.60	31.00	29.45	27.90	26.35
1,560	**1,580**	43.15	41.50	39.90	38.25	36.65	35.00	33.40	31.75	30.15	28.65	27.10
1,580	**1,600**	43.95	42.30	40.70	39.05	37.45	35.80	34.20	32.55	30.95	29.35	27.85
1,600	**1,620**	44.70	43.10	41.45	39.85	38.20	36.60	34.95	33.35	31.70	30.10	28.55
1,620	**1,640**	45.50	43.85	42.25	40.60	39.00	37.35	35.75	34.10	32.50	30.85	29.30
1,640	**1,660**	46.25	44.65	43.00	41.40	39.75	38.15	36.50	34.90	33.25	31.65	30.05

(Continued on next page)

(Continued from preceding page)

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

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
		TAX TO BE WITHHELD										
$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
$3,160 & OVER		Use Method II, "Exact Calculation Method," on page T-39 of this booklet.										

City of NEW YORK - RESIDENT TAX
SINGLE - SEMIMONTHLY

Payroll Period

Method I

Table III

City of NEW YORK - RESIDENT TAX
MARRIED - SEMIMONTHLY

Payroll Period

Method I

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

Table III

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										
$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

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(Continued from preceding page)

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										
$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
At	But	0	1	2	3	4	5	6	7	8	9	or more
Least	Less Than	TAX TO BE WITHHELD										
$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	77.70	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
$3,160 & OVER		Use Method II, "Exact Calculation Method," on page T-40 of this booklet.										

City of NEW YORK - RESIDENT TAX
MARRIED - SEMIMONTHLY

Payroll Period

Method I

Table III

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

Method I

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
		TAX TO BE WITHHELD										
$0	**$418**	$0.00										
418	**440**	0.25										
440	**460**	0.65										
460	**480**	1.00										
480	**500**	1.40										
500	**520**	1.75	$0.20									
520	**540**	2.15	0.55									
540	**560**	2.55	0.95									
560	**580**	2.90	1.35									
580	**600**	3.30	1.70	$0.15								
600	**640**	3.85	2.30	0.70								
640	**680**	4.60	3.05	1.45								
680	**720**	5.40	3.80	2.20	$0.65							
720	**760**	6.15	4.55	3.00	1.40							
760	**800**	6.90	5.30	3.75	2.15	$0.55						
800	**840**	7.65	6.10	4.50	2.90	1.35						
840	**880**	8.40	6.85	5.25	3.65	2.10	$0.50					
880	**920**	9.20	7.60	6.00	4.45	2.85	1.25					
920	**960**	9.95	8.35	6.80	5.20	3.60	2.05	$0.45				
960	**1,000**	10.70	9.10	7.55	5.95	4.35	2.80	1.20				
1,000	**1,040**	11.45	9.90	8.30	6.70	5.15	3.55	1.95	$0.40			
1,040	**1,080**	12.20	10.65	9.05	7.45	5.90	4.30	2.70	1.15			
1,080	**1,120**	13.10	11.40	9.80	8.25	6.65	5.05	3.50	1.90	$0.30		
1,120	**1,160**	14.15	12.15	10.60	9.00	7.40	5.85	4.25	2.65	1.10		
1,160	**1,200**	15.45	13.00	11.35	9.75	8.15	6.60	5.00	3.40	1.85	$0.25	
1,200	**1,240**	16.70	14.10	12.10	10.50	8.95	7.35	5.75	4.20	2.60	1.00	
1,240	**1,280**	17.90	15.35	12.95	11.25	9.70	8.10	6.50	4.95	3.35	1.75	$0.20
1,280	**1,320**	19.15	16.60	14.00	12.05	10.45	8.85	7.30	5.70	4.10	2.55	0.95
1,320	**1,360**	20.40	17.80	15.25	12.85	11.20	9.65	8.05	6.45	4.90	3.30	1.70
1,360	**1,400**	21.65	19.05	16.45	13.90	11.95	10.40	8.80	7.20	5.65	4.05	2.45
1,400	**1,440**	22.90	20.30	17.70	15.15	12.75	11.15	9.55	8.00	6.40	4.80	3.25
1,440	**1,480**	24.10	21.55	18.95	16.35	13.80	11.90	10.30	8.75	7.15	5.55	4.00
1,480	**1,520**	25.35	22.80	20.20	17.60	15.05	12.65	11.10	9.50	7.90	6.35	4.75
1,520	**1,560**	26.60	24.00	21.45	18.85	16.25	13.75	11.85	10.25	8.70	7.10	5.50
1,560	**1,600**	27.85	25.25	22.65	20.10	17.50	14.90	12.60	11.00	9.45	7.85	6.25
1,600	**1,640**	29.10	26.50	23.90	21.35	18.75	16.15	13.65	11.80	10.20	8.60	7.05
1,640	**1,680**	30.30	27.75	25.15	22.55	20.00	17.40	14.80	12.55	10.95	9.35	7.80
1,680	**1,720**	31.75	29.00	26.40	23.80	21.25	18.65	16.05	13.55	11.70	10.15	8.55
1,720	**1,760**	33.20	30.20	27.65	25.05	22.45	19.90	17.30	14.70	12.50	10.90	9.30

Table IV

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
		TAX TO BE WITHHELD										
$1,760	**$1,800**	$34.70	$31.60	$28.85	$26.30	$23.70	$21.10	$18.55	$15.95	$13.45	$11.65	$10.05
1,800	**1,840**	36.15	33.10	30.10	27.55	24.95	22.35	19.80	17.20	14.60	12.40	10.85
1,840	**1,880**	37.65	34.55	31.50	28.75	26.20	23.60	21.00	18.45	15.85	13.35	11.60
1,880	**1,920**	39.15	36.05	32.95	30.00	27.45	24.85	22.25	19.70	17.10	14.50	12.35
1,920	**1,960**	40.60	37.55	34.45	31.35	28.65	26.10	23.50	20.90	18.35	15.75	13.30
1,960	**2,000**	42.10	39.00	35.95	32.85	29.90	27.30	24.75	22.15	19.55	17.00	14.40
2,000	**2,040**	43.55	40.50	37.40	34.30	31.25	28.55	26.00	23.40	20.80	18.25	15.65
2,040	**2,080**	45.05	41.95	38.90	35.80	32.70	29.80	27.20	24.65	22.05	19.45	16.90
2,080	**2,120**	46.55	43.45	40.35	37.30	34.20	31.10	28.45	25.90	23.30	20.70	18.15
2,120	**2,160**	48.00	44.95	41.85	38.75	35.70	32.60	29.70	27.10	24.55	21.95	19.35
2,160	**2,200**	49.50	46.40	43.35	40.25	37.15	34.10	31.00	28.35	25.75	23.20	20.60
2,200	**2,240**	50.95	47.90	44.80	41.70	38.65	35.55	32.45	29.60	27.00	24.45	21.85
2,240	**2,280**	52.45	49.35	46.30	43.20	40.10	37.05	33.95	30.85	28.25	25.65	23.10
2,280	**2,320**	53.95	50.85	47.75	44.70	41.60	38.50	35.45	32.35	29.50	26.90	24.35
2,320	**2,360**	55.40	52.35	49.25	46.15	43.10	40.00	36.90	33.85	30.75	28.15	25.55
2,360	**2,400**	56.90	53.80	50.75	47.65	44.55	41.50	38.40	35.30	32.25	29.40	26.80
2,400	**2,440**	58.35	55.30	52.20	49.10	46.05	42.95	39.85	36.80	33.70	30.60	28.05
2,440	**2,480**	59.85	56.75	53.70	50.60	47.50	44.45	41.35	38.25	35.20	32.10	29.30
2,480	**2,520**	61.35	58.25	55.15	52.10	49.00	45.90	42.85	39.75	36.65	33.60	30.50
2,520	**2,560**	62.90	59.75	56.65	53.55	50.50	47.40	44.30	41.25	38.15	35.05	32.00
2,560	**2,600**	64.45	61.20	58.15	55.05	51.95	48.90	45.80	42.70	39.65	36.55	33.45
2,600	**2,640**	66.00	62.75	59.60	56.50	53.45	50.35	47.25	44.20	41.10	38.00	34.95
2,640	**2,680**	67.55	64.30	61.10	58.00	54.90	51.85	48.75	45.65	42.60	39.50	36.40
2,680	**2,720**	69.15	65.90	62.65	59.50	56.40	53.30	50.25	47.15	44.05	41.00	37.90
2,720	**2,760**	70.70	67.45	64.20	60.95	57.90	54.80	51.70	48.65	45.55	42.45	39.40
2,760	**2,800**	72.25	69.00	65.75	62.50	59.35	56.30	53.20	50.10	47.05	43.95	40.85
2,800	**2,840**	73.80	70.55	67.30	64.05	60.85	57.75	54.65	51.60	48.50	45.40	42.35
2,840	**2,880**	75.35	72.10	68.85	65.60	62.35	59.25	56.15	53.05	50.00	46.90	43.80
2,880	**2,920**	76.95	73.70	70.45	67.20	63.95	60.70	57.65	54.55	51.45	48.40	45.30
2,920	**2,960**	78.50	75.25	72.00	68.75	65.50	62.25	59.10	56.05	52.95	49.85	46.80
2,960	**3,000**	80.05	76.80	73.55	70.30	67.05	63.80	60.60	57.50	54.45	51.35	48.25
3,000	**3,040**	81.60	78.35	75.10	71.85	68.60	65.35	62.10	59.00	55.90	52.80	49.75
3,040	**3,080**	83.15	79.90	76.65	73.40	70.15	66.90	63.65	60.45	57.40	54.30	51.20
3,080	**3,120**	84.75	81.50	78.25	75.00	71.75	68.50	65.25	62.00	58.85	55.80	52.70
3,120	**3,160**	86.30	83.05	79.80	76.55	73.30	70.05	66.80	63.55	60.35	57.25	54.20
3,160	**3,200**	87.85	84.60	81.35	78.10	74.85	71.60	68.35	65.10	61.85	58.75	55.65
3,200	**3,240**	89.40	86.15	82.90	79.65	76.40	73.15	69.90	66.65	63.40	60.20	57.15
3,240	**3,280**	90.95	87.70	84.45	81.20	77.95	74.70	71.45	68.20	64.95	61.70	58.60
3,280	**3,320**	92.55	89.30	86.05	82.80	79.55	76.30	73.05	69.80	66.55	63.30	60.10

(Continued on next page)

(Continued from preceding page)

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
		TAX TO BE WITHHELD										
$3,320	**$3,360**	94.10	90.85	87.60	84.35	81.10	77.85	74.60	71.35	68.10	64.85	61.60
3,360	**3,400**	95.65	92.40	89.15	85.90	82.65	79.40	76.15	72.90	69.65	66.40	63.15
3,400	**3,440**	97.20	93.95	90.70	87.45	84.20	80.95	77.70	74.45	71.20	67.95	64.70
3,440	**3,480**	98.75	95.50	92.25	89.00	85.75	82.50	79.25	76.00	72.75	69.50	66.25
3,480	**3,520**	100.35	97.10	93.85	90.60	87.35	84.10	80.85	77.60	74.35	71.10	67.85
3,520	**3,560**	101.90	98.65	95.40	92.15	88.90	85.65	82.40	79.15	75.90	72.65	69.40
3,560	**3,600**	103.45	100.20	96.95	93.70	90.45	87.20	83.95	80.70	77.45	74.20	70.95
3,600	**3,640**	105.00	101.75	98.50	95.25	92.00	88.75	85.50	82.25	79.00	75.75	72.50
3,640	**3,680**	106.55	103.30	100.05	96.80	93.55	90.30	87.05	83.80	80.55	77.30	74.05
3,680	**3,720**	108.15	104.90	101.65	98.40	95.15	91.90	88.65	85.40	82.15	78.90	75.65
3,720	**3,760**	109.70	106.45	103.20	99.95	96.70	93.45	90.20	86.95	83.70	80.45	77.20
3,760	**3,800**	111.25	108.00	104.75	101.50	98.25	95.00	91.75	88.50	85.25	82.00	78.75
3,800	**3,840**	112.80	109.55	106.30	103.05	99.80	96.55	93.30	90.05	86.80	83.55	80.30
3,840	**3,880**	114.35	111.10	107.85	104.60	101.35	98.10	94.85	91.60	88.35	85.10	81.85
3,880	**3,920**	115.95	112.70	109.45	106.20	102.95	99.70	96.45	93.20	89.95	86.70	83.45
3,920	**3,960**	117.50	114.25	111.00	107.75	104.50	101.25	98.00	94.75	91.50	88.25	85.00
3,960	**4,000**	119.05	115.80	112.55	109.30	106.05	102.80	99.55	96.30	93.05	89.80	86.55
4,000	**4,040**	120.60	117.35	114.10	110.85	107.60	104.35	101.10	97.85	94.60	91.35	88.10
4,040	**4,080**	122.15	118.90	115.65	112.40	109.15	105.90	102.65	99.40	96.15	92.90	89.65
4,080	**4,120**	123.75	120.50	117.25	114.00	110.75	107.50	104.25	101.00	97.75	94.50	91.25
4,120	**4,160**	125.30	122.05	118.80	115.55	112.30	109.05	105.80	102.55	99.30	96.05	92.80
4,160	**4,200**	126.85	123.60	120.35	117.10	113.85	110.60	107.35	104.10	100.85	97.60	94.35
4,200	**4,240**	128.40	125.15	121.90	118.65	115.40	112.15	108.90	105.65	102.40	99.15	95.90
4,240	**4,280**	129.95	126.70	123.45	120.20	116.95	113.70	110.45	107.20	103.95	100.70	97.45
4,280	**4,320**	131.55	128.30	125.05	121.80	118.55	115.30	112.05	108.80	105.55	102.30	99.05
4,320	**4,360**	133.10	129.85	126.60	123.35	120.10	116.85	113.60	110.35	107.10	103.85	100.60
4,360	**4,400**	134.65	131.40	128.15	124.90	121.65	118.40	115.15	111.90	108.65	105.40	102.15
4,400	**4,440**	136.20	132.95	129.70	126.45	123.20	119.95	116.70	113.45	110.20	106.95	103.70
4,440	**4,480**	137.75	134.50	131.25	128.00	124.75	121.50	118.25	115.00	111.75	108.50	105.25
4,480	**4,520**	139.35	136.10	132.85	129.60	126.35	123.10	119.85	116.60	113.35	110.10	106.85
4,520	**4,560**	140.90	137.65	134.40	131.15	127.90	124.65	121.40	118.15	114.90	111.65	108.40
4,560	**4,600**	142.45	139.20	135.95	132.70	129.45	126.20	122.95	119.70	116.45	113.20	109.95
4,600	**4,640**	144.00	140.75	137.50	134.25	131.00	127.75	124.50	121.25	118.00	114.75	111.50
4,640	**4,680**	145.55	142.30	139.05	135.80	132.55	129.30	126.05	122.80	119.55	116.30	113.05
4,680	**4,720**	147.15	143.90	140.65	137.40	134.15	130.90	127.65	124.40	121.15	117.90	114.65
4,720	**4,760**	148.70	145.45	142.20	138.95	135.70	132.45	129.20	125.95	122.70	119.45	116.20
4,760	**4,800**	150.25	147.00	143.75	140.50	137.25	134.00	130.75	127.50	124.25	121.00	117.75
4,800	**4,840**	151.80	148.55	145.30	142.05	138.80	135.55	132.30	129.05	125.80	122.55	119.30
4,840	**4,880**	153.35	150.10	146.85	143.60	140.35	137.10	133.85	130.60	127.35	124.10	120.85

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
		TAX TO BE WITHHELD										
$4,880	**$4,920**	154.95	151.70	148.45	145.20	141.95	138.70	135.45	132.20	128.95	125.70	122.45
4,920	**4,960**	156.50	153.25	150.00	146.75	143.50	140.25	137.00	133.75	130.50	127.25	124.00
4,960	**5,000**	158.05	154.80	151.55	148.30	145.05	141.80	138.55	135.30	132.05	128.80	125.55
5,000	**5,040**	159.60	156.35	153.10	149.85	146.60	143.35	140.10	136.85	133.60	130.35	127.10
5,040	**5,080**	161.15	157.90	154.65	151.40	148.15	144.90	141.65	138.40	135.15	131.90	128.65
5,080	**5,120**	162.75	159.50	156.25	153.00	149.75	146.50	143.25	140.00	136.75	133.50	130.25
5,120	**5,160**	164.30	161.05	157.80	154.55	151.30	148.05	144.80	141.55	138.30	135.05	131.80
5,160	**5,200**	165.85	162.60	159.35	156.10	152.85	149.60	146.35	143.10	139.85	136.60	133.35
5,200	**5,240**	167.40	164.15	160.90	157.65	154.40	151.15	147.90	144.65	141.40	138.15	134.90
5,240	**5,280**	168.95	165.70	162.45	159.20	155.95	152.70	149.45	146.20	142.95	139.70	136.45
5,280	**5,320**	170.55	167.30	164.05	160.80	157.55	154.30	151.05	147.80	144.55	141.30	138.05
5,320	**5,360**	172.10	168.85	165.60	162.35	159.10	155.85	152.60	149.35	146.10	142.85	139.60
5,360	**5,400**	173.65	170.40	167.15	163.90	160.65	157.40	154.15	150.90	147.65	144.40	141.15
5,400	**5,440**	175.20	171.95	168.70	165.45	162.20	158.95	155.70	152.45	149.20	145.95	142.70
5,440	**5,480**	176.80	173.50	170.25	167.00	163.75	160.50	157.25	154.00	150.75	147.50	144.25
5,480	**5,520**	178.40	175.10	171.85	168.60	165.35	162.10	158.85	155.60	152.35	149.10	145.85
5,520	**5,560**	180.00	176.70	173.40	170.15	166.90	163.65	160.40	157.15	153.90	150.65	147.40
5,560	**5,600**	181.60	178.30	174.95	171.70	168.45	165.20	161.95	158.70	155.45	152.20	148.95
5,600	**5,640**	183.20	179.90	176.55	173.25	170.00	166.75	163.50	160.25	157.00	153.75	150.50
5,640	**5,680**	184.80	181.50	178.15	174.80	171.55	168.30	165.05	161.80	158.55	155.30	152.05
5,680	**5,720**	186.40	183.10	179.75	176.40	173.15	169.90	166.65	163.40	160.15	156.90	153.65
5,720	**5,760**	188.00	184.70	181.35	178.00	174.70	171.45	168.20	164.95	161.70	158.45	155.20
5,760	**5,800**	189.60	186.30	182.95	179.60	176.30	173.00	169.75	166.50	163.25	160.00	156.75
5,800	**5,840**	191.20	187.90	184.55	181.20	177.90	174.55	171.30	168.05	164.80	161.55	158.30
5,840	**5,880**	192.80	189.50	186.15	182.80	179.50	176.15	172.85	169.60	166.35	163.10	159.85
5,880	**5,920**	194.40	191.10	187.75	184.40	181.10	177.75	174.45	171.20	167.95	164.70	161.45
5,920	**5,960**	196.00	192.70	189.35	186.00	182.70	179.35	176.00	172.75	169.50	166.25	163.00
5,960	**6,000**	197.60	194.30	190.95	187.60	184.30	180.95	177.60	174.30	171.05	167.80	164.55
6,000	**6,040**	199.20	195.90	192.55	189.20	185.90	182.55	179.20	175.90	172.60	169.35	166.10
6,040	**6,080**	200.80	197.50	194.15	190.80	187.50	184.15	180.80	177.50	174.15	170.90	167.65
6,080	**6,120**	202.40	199.10	195.75	192.40	189.10	185.75	182.40	179.10	175.75	172.50	169.25
6,120	**6,160**	204.00	200.70	197.35	194.00	190.70	187.35	184.00	180.70	177.35	174.05	170.80
6,160	**6,200**	205.60	202.30	198.95	195.60	192.30	188.95	185.60	182.30	178.95	175.60	172.35
6,200	**6,240**	207.20	203.90	200.55	197.20	193.90	190.55	187.20	183.90	180.55	177.20	173.90
6,240	**6,280**	208.80	205.50	202.15	198.80	195.50	192.15	188.80	185.50	182.15	178.80	175.50
6,280	**6,320**	210.40	207.10	203.75	200.40	197.10	193.75	190.40	187.10	183.75	180.40	177.10
$6,320 & OVER		Use Method II, "Exact Calculation Method," on page T-39 of this booklet.										

City of NEW YORK - RESIDENT TAX
SINGLE - MONTHLY

Payroll Period

Method I

Table IV

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

Method I

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

Table IV

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										
$1,760	**$1,800**	$33.15	$30.15	$27.60	$25.00	$22.40	$19.85	$17.25	$14.65	$12.45	$10.85	$9.30
1,800	**1,840**	34.65	31.55	28.80	26.25	23.65	21.05	18.50	15.90	13.40	11.60	10.05
1,840	**1,880**	36.10	33.05	30.05	27.50	24.90	22.30	19.75	17.15	14.55	12.40	10.80
1,880	**1,920**	37.60	34.50	31.45	28.70	26.15	23.55	20.95	18.40	15.80	13.35	11.55
1,920	**1,960**	39.05	36.00	32.90	29.95	27.35	24.80	22.20	19.60	17.05	14.45	12.30
1,960	**2,000**	40.55	37.45	34.40	31.30	28.60	26.05	23.45	20.85	18.30	15.70	13.25
2,000	**2,040**	42.05	38.95	35.85	32.80	29.85	27.25	24.70	22.10	19.50	16.95	14.35
2,040	**2,080**	43.50	40.45	37.35	34.25	31.20	28.50	25.95	23.35	20.75	18.20	15.60
2,080	**2,120**	45.00	41.90	38.85	35.75	32.65	29.75	27.15	24.60	22.00	19.40	16.85
2,120	**2,160**	46.45	43.40	40.30	37.20	34.15	31.05	28.40	25.80	23.25	20.65	18.05
2,160	**2,200**	47.95	44.85	41.80	38.70	35.60	32.55	29.65	27.05	24.50	21.90	19.30
2,200	**2,240**	49.45	46.35	43.25	40.20	37.10	34.00	30.95	28.30	25.70	23.15	20.55
2,240	**2,280**	50.90	47.85	44.75	41.65	38.60	35.50	32.40	29.55	26.95	24.40	21.80
2,280	**2,320**	52.40	49.30	46.25	43.15	40.05	37.00	33.90	30.80	28.20	25.60	23.05
2,320	**2,360**	53.85	50.80	47.70	44.60	41.55	38.45	35.35	32.30	29.45	26.85	24.25
2,360	**2,400**	55.35	52.25	49.20	46.10	43.00	39.95	36.85	33.75	30.70	28.10	25.50
2,400	**2,440**	56.85	53.75	50.65	47.60	44.50	41.40	38.35	35.25	32.15	29.35	26.75
2,440	**2,480**	58.30	55.25	52.15	49.05	46.00	42.90	39.80	36.75	33.65	30.55	28.00
2,480	**2,520**	59.80	56.70	53.65	50.55	47.45	44.40	41.30	38.20	35.15	32.05	29.25
2,520	**2,560**	61.25	58.20	55.10	52.00	48.95	45.85	42.75	39.70	36.60	33.50	30.45
2,560	**2,600**	62.85	59.65	56.60	53.50	50.40	47.35	44.25	41.15	38.10	35.00	31.90
2,600	**2,640**	64.40	61.15	58.05	55.00	51.90	48.80	45.75	42.65	39.55	36.50	33.40
2,640	**2,680**	65.95	62.70	59.55	56.45	53.40	50.30	47.20	44.15	41.05	37.95	34.90
2,680	**2,720**	67.50	64.25	61.05	57.95	54.85	51.80	48.70	45.60	42.55	39.45	36.35
2,720	**2,760**	69.05	65.80	62.55	59.40	56.35	53.25	50.15	47.10	44.00	40.90	37.85
2,760	**2,800**	70.65	67.40	64.15	60.90	57.80	54.75	51.65	48.55	45.50	42.40	39.30
2,800	**2,840**	72.20	68.95	65.70	62.45	59.30	56.20	53.15	50.05	46.95	43.90	40.80
2,840	**2,880**	73.75	70.50	67.25	64.00	60.80	57.70	54.60	51.55	48.45	45.35	42.30
2,880	**2,920**	75.30	72.05	68.80	65.55	62.30	59.20	56.10	53.00	49.95	46.85	43.75
2,920	**2,960**	76.85	73.60	70.35	67.10	63.85	60.65	57.55	54.50	51.40	48.30	45.25
2,960	**3,000**	78.45	75.20	71.95	68.70	65.45	62.20	59.05	55.95	52.90	49.80	46.70
3,000	**3,040**	80.00	76.75	73.50	70.25	67.00	63.75	60.55	57.45	54.35	51.30	48.20
3,040	**3,080**	81.55	78.30	75.05	71.80	68.55	65.30	62.05	58.95	55.85	52.75	49.70
3,080	**3,120**	83.10	79.85	76.60	73.35	70.10	66.85	63.60	60.40	57.35	54.25	51.15
3,120	**3,160**	84.65	81.40	78.15	74.90	71.65	68.40	65.15	61.90	58.80	55.70	52.65
3,160	**3,200**	86.25	83.00	79.75	76.50	73.25	70.00	66.75	63.50	60.30	57.20	54.10
3,200	**3,240**	87.80	84.55	81.30	78.05	74.80	71.55	68.30	65.05	61.80	58.70	55.60
3,240	**3,280**	89.35	86.10	82.85	79.60	76.35	73.10	69.85	66.60	63.35	60.15	57.10
3,280	**3,320**	90.90	87.65	84.40	81.15	77.90	74.65	71.40	68.15	64.90	61.65	58.55

(Continued on next page)

(Continued from preceding page)

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
		TAX TO BE WITHHELD										
$3,320	**$3,360**	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
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
		TAX TO BE WITHHELD										
$4,880	**$4,920**	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	175.00	171.75	168.50	165.25	162.00	158.75	155.50	152.25	149.00	145.75
5,560	**5,600**	179.95	176.60	173.35	170.10	166.85	163.60	160.35	157.10	153.85	150.60	147.35
5,600	**5,640**	181.55	178.20	174.90	171.65	168.40	165.15	161.90	158.65	155.40	152.15	148.90
5,640	**5,680**	183.15	179.80	176.50	173.20	169.95	166.70	163.45	160.20	156.95	153.70	150.45
5,680	**5,720**	184.75	181.40	178.10	174.75	171.50	168.25	165.00	161.75	158.50	155.25	152.00
5,720	**5,760**	186.35	183.00	179.70	176.35	173.05	169.80	166.55	163.30	160.05	156.80	153.55
5,760	**5,800**	187.95	184.60	181.30	177.95	174.65	171.40	168.15	164.90	161.65	158.40	155.15
5,800	**5,840**	189.55	186.20	182.90	179.55	176.20	172.95	169.70	166.45	163.20	159.95	156.70
5,840	**5,880**	191.15	187.80	184.50	181.15	177.80	174.50	171.25	168.00	164.75	161.50	158.25
5,880	**5,920**	192.75	189.40	186.10	182.75	179.40	176.10	172.80	169.55	166.30	163.05	159.80
5,920	**5,960**	194.35	191.00	187.70	184.35	181.00	177.70	174.35	171.10	167.85	164.60	161.35
5,960	**6,000**	195.95	192.60	189.30	185.95	182.60	179.30	175.95	172.70	169.45	166.20	162.95
6,000	**6,040**	197.55	194.20	190.90	187.55	184.20	180.90	177.55	174.25	171.00	167.75	164.50
6,040	**6,080**	199.15	195.80	192.50	189.15	185.80	182.50	179.15	175.80	172.55	169.30	166.05
6,080	**6,120**	200.75	197.40	194.10	190.75	187.40	184.10	180.75	177.40	174.10	170.85	167.60
6,120	**6,160**	202.35	199.00	195.70	192.35	189.00	185.70	182.35	179.00	175.70	172.40	169.15
6,160	**6,200**	203.95	200.60	197.30	193.95	190.60	187.30	183.95	180.60	177.30	174.00	170.75
6,200	**6,240**	205.55	202.20	198.90	195.55	192.20	188.90	185.55	182.20	178.90	175.55	172.30
6,240	**6,280**	207.15	203.80	200.50	197.15	193.80	190.50	187.15	183.80	180.50	177.15	173.85
6,280	**6,320**	208.75	205.40	202.10	198.75	195.40	192.10	188.75	185.40	182.10	178.75	175.40
$6,320 & OVER		Use Method II, "Exact Calculation Method," on page T-40 of this booklet.										

City of NEW YORK - RESIDENT TAX
MARRIED - MONTHLY

Payroll Period

Method I

Table IV

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

Method I

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
		TAX TO BE WITHHELD										
$0	$5	$0.00										
5	10	0.00										
10	15	0.00										
15	19	0.00										
19	23	0.05										
23	24	0.10										
24	25	0.10	$0.05									
25	26	0.10	0.05									
26	27	0.15	0.05									
27	28	0.15	0.10									
28	29	0.20	0.10	$0.05								
29	30	0.20	0.10	0.05								
30	31	0.20	0.15	0.05								
31	32	0.25	0.15	0.10								
32	33	0.25	0.20	0.10	$0.05							
33	34	0.25	0.20	0.10	0.05							
34	35	0.30	0.20	0.15	0.05							
35	36	0.30	0.25	0.15	0.10							
36	37	0.35	0.25	0.20	0.10	$0.05						
37	38	0.35	0.25	0.20	0.15	0.05						
38	39	0.35	0.30	0.20	0.15	0.05						
39	40	0.40	0.30	0.25	0.15	0.10						
40	41	0.40	0.35	0.25	0.20	0.10	$0.05					
41	42	0.40	0.35	0.30	0.20	0.15	0.05					
42	43	0.45	0.35	0.30	0.20	0.15	0.10					
43	44	0.45	0.40	0.30	0.25	0.15	0.10					
44	45	0.50	0.40	0.35	0.25	0.20	0.10	$0.05				
45	46	0.50	0.45	0.35	0.30	0.20	0.15	0.05				
46	47	0.50	0.45	0.35	0.30	0.25	0.15	0.10				
47	48	0.55	0.45	0.40	0.30	0.25	0.15	0.10	$0.05			
48	49	0.55	0.50	0.40	0.35	0.25	0.20	0.10	0.05			
49	50	0.60	0.50	0.45	0.35	0.30	0.20	0.15	0.05			
50	52	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10			
52	54	0.65	0.55	0.50	0.40	0.35	0.30	0.20	0.15	$0.05		
54	56	0.75	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10		
56	58	0.80	0.65	0.55	0.50	0.45	0.35	0.30	0.20	0.15	$0.05	
58	60	0.85	0.75	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10	
60	62	0.90	0.80	0.70	0.55	0.50	0.45	0.35	0.30	0.20	0.15	$0.05
62	64	1.00	0.85	0.75	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10

Table V

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
		TAX TO BE WITHHELD										
$64	$66	$1.05	$0.90	$0.80	$0.70	$0.60	$0.50	$0.45	$0.35	$0.30	$0.20	$0.15
66	68	1.10	1.00	0.85	0.75	0.65	0.55	0.45	0.40	0.30	0.25	0.20
68	70	1.15	1.05	0.90	0.80	0.70	0.60	0.50	0.45	0.35	0.30	0.20
70	72	1.25	1.10	1.00	0.85	0.75	0.65	0.55	0.45	0.40	0.35	0.25
72	74	1.30	1.15	1.05	0.95	0.80	0.70	0.60	0.50	0.45	0.35	0.30
74	76	1.35	1.25	1.10	1.00	0.85	0.75	0.65	0.55	0.50	0.40	0.35
76	78	1.40	1.30	1.15	1.05	0.95	0.80	0.70	0.60	0.50	0.45	0.35
78	80	1.50	1.35	1.25	1.10	1.00	0.90	0.75	0.65	0.55	0.50	0.40
80	82	1.55	1.40	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50	0.45
82	84	1.65	1.50	1.35	1.25	1.10	1.00	0.90	0.75	0.65	0.55	0.50
84	86	1.70	1.55	1.40	1.30	1.20	1.05	0.95	0.80	0.70	0.60	0.50
86	88	1.80	1.65	1.50	1.35	1.25	1.15	1.00	0.90	0.75	0.65	0.55
88	90	1.85	1.70	1.55	1.45	1.30	1.20	1.05	0.95	0.85	0.70	0.60
90	92	1.95	1.80	1.65	1.50	1.35	1.25	1.15	1.00	0.90	0.75	0.65
92	94	2.00	1.85	1.70	1.60	1.45	1.30	1.20	1.05	0.95	0.85	0.70
94	96	2.10	1.95	1.80	1.65	1.50	1.35	1.25	1.15	1.00	0.90	0.80
96	98	2.15	2.00	1.85	1.70	1.60	1.45	1.30	1.20	1.10	0.95	0.85
98	100	2.20	2.10	1.95	1.80	1.65	1.50	1.40	1.25	1.15	1.00	0.90
100	102	2.30	2.15	2.00	1.85	1.75	1.60	1.45	1.30	1.20	1.10	0.95
102	104	2.35	2.25	2.10	1.95	1.80	1.65	1.50	1.40	1.25	1.15	1.00
104	106	2.45	2.30	2.15	2.00	1.90	1.75	1.60	1.45	1.35	1.20	1.10
106	108	2.50	2.40	2.25	2.10	1.95	1.80	1.65	1.50	1.40	1.25	1.15
108	110	2.60	2.45	2.30	2.15	2.05	1.90	1.75	1.60	1.45	1.35	1.20
110	112	2.65	2.55	2.40	2.25	2.10	1.95	1.80	1.65	1.55	1.40	1.25
112	114	2.75	2.60	2.45	2.30	2.15	2.05	1.90	1.75	1.60	1.45	1.35
114	116	2.80	2.65	2.55	2.40	2.25	2.10	1.95	1.80	1.70	1.55	1.40
116	118	2.90	2.75	2.60	2.45	2.30	2.20	2.05	1.90	1.75	1.60	1.45
118	120	2.95	2.80	2.70	2.55	2.40	2.25	2.10	1.95	1.85	1.70	1.55
120	122	3.05	2.90	2.75	2.60	2.45	2.35	2.20	2.05	1.90	1.75	1.60
122	124	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.10	1.95	1.85	1.70
124	126	3.20	3.05	2.90	2.75	2.60	2.50	2.35	2.20	2.05	1.90	1.75
126	128	3.30	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.10	2.00	1.85
128	130	3.35	3.20	3.05	2.90	2.75	2.60	2.50	2.35	2.20	2.05	1.90
130	132	3.45	3.30	3.15	3.00	2.85	2.70	2.55	2.40	2.25	2.15	2.00
132	134	3.50	3.35	3.20	3.05	2.90	2.75	2.65	2.50	2.35	2.20	2.05
134	136	3.60	3.45	3.30	3.15	3.00	2.85	2.70	2.55	2.40	2.30	2.15
136	138	3.65	3.50	3.35	3.20	3.05	2.90	2.80	2.65	2.50	2.35	2.20
138	140	3.75	3.60	3.45	3.30	3.15	3.00	2.85	2.70	2.55	2.40	2.30
140	142	3.85	3.70	3.55	3.40	3.25	3.10	2.95	2.80	2.65	2.50	2.35

(Continued on next page)

(Continued from preceding page)

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

City of NEW YORK - RESIDENT TAX
SINGLE - DAILY

Payroll Period

Method I

Table V

City of NEW YORK - RESIDENT TAX
MARRIED - DAILY
Payroll Period

Method I

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
		TAX TO BE WITHHELD										
$0	**$10**	$0.00										
10	**20**	0.00										
20	**21**	0.00										
21	**22**	0.00										
22	**23**	0.05										
23	**24**	0.05										
24	**25**	0.05										
25	**26**	0.10										
26	**27**	0.10	$0.05									
27	**28**	0.10	0.05									
28	**29**	0.15	0.05									
29	**30**	0.15	0.10									
30	**31**	0.20	0.10	$0.05								
31	**32**	0.20	0.10	0.05								
32	**33**	0.20	0.15	0.05								
33	**34**	0.25	0.15	0.10								
34	**35**	0.25	0.20	0.10	$0.05							
35	**36**	0.25	0.20	0.15	0.05							
36	**37**	0.30	0.20	0.15	0.05							
37	**38**	0.30	0.25	0.15	0.10							
38	**39**	0.35	0.25	0.20	0.10	$0.05						
39	**40**	0.35	0.30	0.20	0.15	0.05						
40	**41**	0.35	0.30	0.20	0.15	0.10						
41	**42**	0.40	0.30	0.25	0.15	0.10						
42	**43**	0.40	0.35	0.25	0.20	0.10	$0.05					
43	**44**	0.40	0.35	0.30	0.20	0.15	0.05					
44	**45**	0.45	0.35	0.30	0.20	0.15	0.10					
45	**46**	0.45	0.40	0.30	0.25	0.15	0.10					
46	**47**	0.50	0.40	0.35	0.25	0.20	0.10	$0.05				
47	**48**	0.50	0.45	0.35	0.30	0.20	0.15	0.05				
48	**49**	0.50	0.45	0.35	0.30	0.25	0.15	0.10				
49	**50**	0.55	0.45	0.40	0.30	0.25	0.15	0.10	$0.05			
50	**52**	0.55	0.50	0.40	0.35	0.25	0.20	0.15	0.05			
52	**54**	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10			
54	**56**	0.65	0.55	0.50	0.40	0.35	0.30	0.20	0.15	$0.05		
56	**58**	0.75	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10		
58	**60**	0.80	0.65	0.55	0.50	0.45	0.35	0.30	0.20	0.15	$0.05	
60	**62**	0.85	0.75	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10	$0.05
62	**64**	0.90	0.80	0.70	0.60	0.50	0.45	0.35	0.30	0.20	0.15	0.05

Table V

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
		TAX TO BE WITHHELD										
$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
68	**70**	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
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
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
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
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
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
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
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
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
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
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	1.70	1.55	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
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
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
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
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
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
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
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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WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
		TAX TO BE WITHHELD										
$142	**$144**	$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
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
		TAX TO BE WITHHELD										
$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
$292 & OVER		Use Method II, "Exact Calculation Method," on page T-40 of this booklet.										

City of NEW YORK - RESIDENT TAX
MARRIED - DAILY

Payroll Period

Method I

Table V

City of New York

Special Tables for Deduction and Exemption Allowances

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

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

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

Table A

Combined Deduction and Exemption Allowance (full year)

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

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

Payroll Type	Marital Status	Number of Exemptions										
		0	1	2	3	4	5	6	7	8	9	10
Daily or Miscellaneous	Single	$19.25	$23.10	$26.95	$30.80	$34.65	$38.50	$42.35	$46.20	$50.05	$53.90	$57.75
	Married	21.15	25.00	28.85	32.70	36.55	40.40	44.25	48.10	51.95	55.80	59.65
Weekly	Single	96.15	115.40	134.65	153.90	173.15	192.40	211.65	230.90	250.15	269.40	288.65
	Married	105.75	125.00	144.25	163.50	182.75	202.00	221.25	240.50	259.75	279.00	298.25
Biweekly	Single	192.30	230.80	269.30	307.80	346.30	384.80	423.30	461.80	500.30	538.80	577.30
	Married	211.50	250.00	288.50	327.00	365.50	404.00	442.50	481.00	519.50	558.00	596.50
Semimonthly	Single	208.35	250.00	291.65	333.30	374.95	416.60	458.25	499.90	541.55	583.20	624.85
	Married	229.15	270.80	312.45	354.10	395.75	437.40	479.05	520.70	562.35	604.00	645.65
Monthly	Single	416.70	500.00	583.30	666.60	749.90	833.20	916.50	999.80	1,083.10	1,166.40	1,249.70
	Married	458.30	541.60	624.90	708.20	791.50	874.80	958.10	1,041.40	1,124.70	1,208.00	1,291.30
Annual	Single	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000
	Married	5,500	6,500	7,500	8,500	9,500	10,500	11,500	12,500	13,500	14,500	15,500

Table B

Deduction Allowance

Use payroll period and marital status of employee to find the deduction allowance. Then see Table C.

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

Table C

Exemption Allowance

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

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

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

Table D

Adjustment for Difference Between Federal* and New York Exemption Allowances

For employers who elect to use the federal exemption amounts* in computing wages after exemptions, the following adjustments correct for the difference between the federal exemption of $3,100* and the New York State exemption of $1,000 according to the particular payroll period.

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

Payroll Period	Adjustment for each federal exemption
Daily/miscellaneous	$8.10
Weekly	40.40
Biweekly	80.75
Semimonthly	87.50
Monthly	175.00
Quarterly	525.00
Semiannual	1,050.00
Annual	2,100.00

* The adjustments in Table D are based on the 2003 federal exemption amount of $3,100. The federal exemption amount may be adjusted for inflation as prescribed by the Internal Revenue Code. For an annual payroll period, the adjustment for each federal exemption should be changed by subtracting $1,000 from the current federal exemption amount. Other payroll periods should be recalculated accordingly.

Table II - A Weekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$154	$0	0.0190	$0
2	154	167	154	0.0265	2.92
3	167	288	167	0.0310	3.29
4	288	481	288	0.0370	7.04
5	481	1,154	481	0.0390	14.15
6	1,154	1,923	1,154	0.0400	40.40
7	1,923	2,885	1,923	0.0440	71.17
8	2,885	3,846	2,885	0.0544	113.48
9	3,846	9,615	3,846	0.0440	165.79
10	9,615	. . . . .	9,615	0.0480	419.63

Table II - B Biweekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$308	$0	0.0190	$0
2	308	334	308	0.0265	5.85
3	334	577	334	0.0310	6.58
4	577	962	577	0.0370	14.08
5	962	2,308	962	0.0390	28.31
6	2,308	3,846	2,308	0.0400	80.81
7	3,846	5,769	3,846	0.0440	142.35
8	5,769	7,692	5,769	0.0544	226.96
9	7,692	19,231	7,692	0.0440	331.58
10	19,231	. . . . .	19,231	0.0480	839.27

Table II - C Semimonthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$333	$0	0.0190	$0
2	333	362	333	0.0265	6.33
3	362	625	362	0.0310	7.13
4	625	1,042	625	0.0370	15.25
5	1,042	2,500	1,042	0.0390	30.67
6	2,500	4,167	2,500	0.0400	87.54
7	4,167	6,250	4,167	0.0440	154.21
8	6,250	8,333	6,250	0.0544	245.88
9	8,333	20,833	8,333	0.0440	359.21
10	20,833	. . . . .	20,833	0.0480	909.21

Table II - D Monthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$667	$0	0.0190	$0
2	667	725	667	0.0265	12.67
3	725	1,250	725	0.0310	14.25
4	1,250	2,083	1,250	0.0370	30.50
5	2,083	5,000	2,083	0.0390	61.33
6	5,000	8,333	5,000	0.0400	175.08
7	8,333	12,500	8,333	0.0440	308.42
8	12,500	16,667	12,500	0.0544	491.75
9	16,667	41,667	16,667	0.0440	718.42
10	41,667	. . . . .	41,667	0.0480	1,818.42

Table II - E Daily Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0.00	$31.00	$0.00	0.0190	$0
2	31.00	33.50	31.00	0.0265	0.58
3	33.50	57.50	33.50	0.0310	0.66
4	57.50	96.00	57.50	0.0370	1.41
5	96.00	231.00	96.00	0.0390	2.83
6	231.00	385.00	231.00	0.0400	8.08
7	385.00	577.00	385.00	0.0440	14.23
8	577.00	769.00	577.00	0.0544	22.70
9	769.00	1,923.00	769.00	0.0440	33.16
10	1,923.00	. . . . .	1,923.00	0.0480	83.93

Annual Tax Rate Schedule

Line	If annual wages (after subtracting deductions and exemptions) are: At Least	But less than	Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. The resulting sum is the annualized tax.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$8,000	$0	0.0190	$0
2	8,000	8,700	8,000	0.0265	152.00
3	8,700	15,000	8,700	0.0310	171.00
4	15,000	25,000	15,000	0.0370	366.00
5	25,000	60,000	25,000	0.0390	736.00
6	60,000	100,000	60,000	0.0400	2,101.00
7	100,000	150,000	100,000	0.0440	3,701.00
8	150,000	200,000	150,000	0.0544	5,901.00
9	200,000	500,000	200,000	0.0440	8,621.00
10	500,000	. . . . .	500,000	0.0480	21,821.00

Steps for computing the amount of tax to be withheld:

Step 1 If the number of exemptions claimed is ten or fewer, look up the total exemption and deduction amount in Table A on page T-38, according to the payroll period and marital status claimed. (If there are more than 10 exemptions, multiply the number by the exemption amount in Table C on page T-38 and add it to the deduction amount from Table B.) Subtract the total exemption and deduction amount from the wages to get net wages.

For weekly payroll periods, if the amount of net wages is $1,200 or less, you may use the simplified Dollar to Dollar Withholding Table beginning on page T-41 to find the amount to withhold. Otherwise, continue with Step 2.

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

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

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

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

See page T-40A for withholding calculation examples using Method II.

Table II - A Weekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$154	$0	0.0190	$0
2	154	167	154	0.0265	2.92
3	167	288	167	0.0310	3.29
4	288	481	288	0.0370	7.04
5	481	1,154	481	0.0390	14.15
6	1,154	1,923	1,154	0.0400	40.40
7	1,923	2,885	1,923	0.0400	71.17
8	2,885	3,846	2,885	0.0603	109.63
9	3,846	9,615	3,846	0.0440	167.62
10	9,615	. . . . .	9,615	0.0480	421.46

Table II - B Biweekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$308	$0	0.0190	$0
2	308	334	308	0.0265	5.85
3	334	577	334	0.0310	6.58
4	577	962	577	0.0370	14.08
5	962	2,308	962	0.0390	28.31
6	2,308	3,846	2,308	0.0400	80.81
7	3,846	5,769	3,846	0.0400	142.35
8	5,769	7,692	5,769	0.0603	219.27
9	7,692	19,231	7,692	0.0440	335.23
10	19,231	. . . . .	19,231	0.0480	842.92

Table II - C Semimonthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$333	$0	0.0190	$0
2	333	362	333	0.0265	6.33
3	362	625	362	0.0310	7.13
4	625	1,042	625	0.0370	15.25
5	1,042	2,500	1,042	0.0390	30.67
6	2,500	4,167	2,500	0.0400	87.54
7	4,167	6,250	4,167	0.0400	154.21
8	6,250	8,333	6,250	0.0603	237.54
9	8,333	20,833	8,333	0.0440	363.17
10	20,833	. . . . .	20,833	0.0480	913.17

Table II - D Monthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$667	$0	0.0190	$0
2	667	725	667	0.0265	12.67
3	725	1,250	725	0.0310	14.25
4	1,250	2,083	1,250	0.0370	30.50
5	2,083	5,000	2,083	0.0390	61.33
6	5,000	8,333	5,000	0.0400	175.08
7	8,333	12,500	8,333	0.0400	308.42
8	12,500	16,667	12,500	0.0603	475.08
9	16,667	41,667	16,667	0.0440	726.33
10	41,667	. . . . .	41,667	0.0480	1,826.33

Table II - E Daily Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0.00	$31.00	$0.00	0.0190	$0
2	31.00	33.50	31.00	0.0265	0.58
3	33.50	57.50	33.50	0.0310	0.66
4	57.50	96.00	57.50	0.0370	1.41
5	96.00	231.00	96.00	0.0390	2.83
6	231.00	385.00	231.00	0.0400	8.08
7	385.00	577.00	385.00	0.0400	14.23
8	577.00	769.00	577.00	0.0603	21.93
9	769.00	1,923.00	769.00	0.0440	33.52
10	1,923.00	. . . . .	1,923.00	0.0480	84.29

Annual Tax Rate Schedule

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

Steps for computing the amount of tax to be withheld:

Step 1 If the number of exemptions claimed is ten or fewer, look up the total exemption and deduction amount in Table A on page T-38, according to the payroll period and marital status claimed. (If there are more than 10 exemptions, multiply the number by the exemption amount in Table C on page T-38 and add it to the deduction amount from Table B.) Subtract the total exemption and deduction amount from the wages to get net wages.

For weekly payroll periods, if the amount of net wages is $1,200 or less, you may use the simplified Dollar to Dollar Withholding Table beginning on page T-41 to find the amount to withhold. Otherwise, continue with Step 2.

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

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

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

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

See page T-40A for withholding calculation examples using Method II.

City of New York

T-40-A (1/05)

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-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.

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

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 7 on which $4,750 is greater than Column 1 ($4,167) but less than Column 2 ($6,250).
3. $4,750 - $4,167 (from Column 3, line 7) = $583.
4. $583 x .0440 (from Column 4, line 7) = $25.65.
5. $25.65 + $154.21 (from Column 5, line 7) = $179.86. Withhold this amount.

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

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 10 on which $49,333.40 is greater than Column 1 ($41,667).
3. $49,333.40 - $41,667 (from Column 3, line 10) = $7,666.40.
4. $7,666.40 x .0480 (from Column 4, line 10) = $367.99.
5. $367.99 + $1,818.42 (from Column 5, line 10) = $2,186.41. Withhold this amount.

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

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 8 on which $723.05 is greater than Column 1 ($577.00) but less than Column 2 ($769.00).
3. $723.05 - $577.00 (from Column 3, line 8) = $146.05.
4. $146.05 x .0544 (from Column 4, line 8) = $7.95.
5. $7.95 + $22.70 (from Column 5, line 8) = $30.65. Withhold this amount.

Married

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

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.

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

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 7 on which $4,645.90 is greater than Column 1 ($4,167) but less than Column 2 ($6,250).
3. $4,645.90 - $4,167 (from Column 3, line 7) = $478.90.
4. $478.90 x .0400 (from Column 4, line 7) = $19.16.
5. $19.16 + $154.21 (from Column 5, line 7) = $173.37. Withhold this amount.

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

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 10 on which $49,291.80 is greater than Column 1 ($41,667).
3. $49,291.80 - $41,667 (from Column 3, line 10) = $7,624.80.
4. $7,624.80 x .0480 (from Column 4, line 10) = $365.99.
5. $365.99 + $1,826.33 (from Column 5, line 10) = $2,192.32. Withhold this amount.

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

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 8 on which $721.15 is greater than Column 1 ($577.00) but less than Column 2 ($769.00).
3. $721.15 - $577.00 (from Column 3, line 8) = $144.15.
4. $144.15 x .0603 (from Column 4, line 8) = $8.69.
5. $8.69 + $21.93 (from Column 5, line 8) = $30.62. Withhold this amount.

City of New York - Resident Tax

SINGLE or MARRIED

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

This table may be used, instead of the exact calculation charts shown on pages T-39 and T-40, for net taxable weekly wages paid up to $1,200. Before using this table, use page T-38 to find amounts to be subtracted from gross weekly wages. For wages over $1,200, use the exact calculation charts on pages T-39 and T-40.

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
$1	$0.02	**$51**	$0.97	**$101**	$1.92	**$151**	$2.87	**$201**	$4.33	**$251**	$5.88
2	0.04	**52**	0.99	**102**	1.94	**152**	2.89	**202**	4.36	**252**	5.91
3	0.06	**53**	1.01	**103**	1.96	**153**	2.91	**203**	4.39	**253**	5.94
4	0.08	**54**	1.03	**104**	1.98	**154**	2.93	**204**	4.43	**254**	5.98
5	0.10	**55**	1.05	**105**	2.00	**155**	2.95	**205**	4.46	**255**	6.01
6	0.11	**56**	1.06	**106**	2.01	**156**	2.98	**206**	4.49	**256**	6.04
7	0.13	**57**	1.08	**107**	2.03	**157**	3.01	**207**	4.52	**257**	6.07
8	0.15	**58**	1.10	**108**	2.05	**158**	3.03	**208**	4.55	**258**	6.10
9	0.17	**59**	1.12	**109**	2.07	**159**	3.06	**209**	4.58	**259**	6.13
10	0.19	**60**	1.14	**110**	2.09	**160**	3.09	**210**	4.61	**260**	6.16
11	0.21	**61**	1.16	**111**	2.11	**161**	3.11	**211**	4.64	**261**	6.19
12	0.23	**62**	1.18	**112**	2.13	**162**	3.14	**212**	4.67	**262**	6.22
13	0.25	**63**	1.20	**113**	2.15	**163**	3.17	**213**	4.70	**263**	6.25
14	0.27	**64**	1.22	**114**	2.17	**164**	3.19	**214**	4.74	**264**	6.29
15	0.29	**65**	1.24	**115**	2.19	**165**	3.22	**215**	4.77	**265**	6.32
16	0.30	**66**	1.25	**116**	2.20	**166**	3.25	**216**	4.80	**266**	6.35
17	0.32	**67**	1.27	**117**	2.22	**167**	3.27	**217**	4.83	**267**	6.38
18	0.34	**68**	1.29	**118**	2.24	**168**	3.31	**218**	4.86	**268**	6.41
19	0.36	**69**	1.31	**119**	2.26	**169**	3.34	**219**	4.89	**269**	6.44
20	0.38	**70**	1.33	**120**	2.28	**170**	3.37	**220**	4.92	**270**	6.47
21	0.40	**71**	1.35	**121**	2.30	**171**	3.40	**221**	4.95	**271**	6.50
22	0.42	**72**	1.37	**122**	2.32	**172**	3.43	**222**	4.98	**272**	6.53
23	0.44	**73**	1.39	**123**	2.34	**173**	3.46	**223**	5.01	**273**	6.56
24	0.46	**74**	1.41	**124**	2.36	**174**	3.50	**224**	5.05	**274**	6.60
25	0.48	**75**	1.43	**125**	2.38	**175**	3.53	**225**	5.08	**275**	6.63
26	0.49	**76**	1.44	**126**	2.39	**176**	3.56	**226**	5.11	**276**	6.66
27	0.51	**77**	1.46	**127**	2.41	**177**	3.59	**227**	5.14	**277**	6.69
28	0.53	**78**	1.48	**128**	2.43	**178**	3.62	**228**	5.17	**278**	6.72
29	0.55	**79**	1.50	**129**	2.45	**179**	3.65	**229**	5.20	**279**	6.75
30	0.57	**80**	1.52	**130**	2.47	**180**	3.68	**230**	5.23	**280**	6.78
31	0.59	**81**	1.54	**131**	2.49	**181**	3.71	**231**	5.26	**281**	6.81
32	0.61	**82**	1.56	**132**	2.51	**182**	3.74	**232**	5.29	**282**	6.84
33	0.63	**83**	1.58	**133**	2.53	**183**	3.77	**233**	5.32	**283**	6.87
34	0.65	**84**	1.60	**134**	2.55	**184**	3.81	**234**	5.36	**284**	6.91
35	0.67	**85**	1.62	**135**	2.57	**185**	3.84	**235**	5.39	**285**	6.94
36	0.68	**86**	1.63	**136**	2.58	**186**	3.87	**236**	5.42	**286**	6.97
37	0.70	**87**	1.65	**137**	2.60	**187**	3.90	**237**	5.45	**287**	7.00
38	0.72	**88**	1.67	**138**	2.62	**188**	3.93	**238**	5.48	**288**	7.03
39	0.74	**89**	1.69	**139**	2.64	**189**	3.96	**239**	5.51	**289**	7.06
40	0.76	**90**	1.71	**140**	2.66	**190**	3.99	**240**	5.54	**290**	7.10
41	0.78	**91**	1.73	**141**	2.68	**191**	4.02	**241**	5.57	**291**	7.13
42	0.80	**92**	1.75	**142**	2.70	**192**	4.05	**242**	5.60	**292**	7.17
43	0.82	**93**	1.77	**143**	2.72	**193**	4.08	**243**	5.63	**293**	7.21
44	0.84	**94**	1.79	**144**	2.74	**194**	4.12	**244**	5.67	**294**	7.24
45	0.86	**95**	1.81	**145**	2.76	**195**	4.15	**245**	5.70	**295**	7.28
46	0.87	**96**	1.82	**146**	2.77	**196**	4.18	**246**	5.73	**296**	7.32
47	0.89	**97**	1.84	**147**	2.79	**197**	4.21	**247**	5.76	**297**	7.35
48	0.91	**98**	1.86	**148**	2.81	**198**	4.24	**248**	5.79	**298**	7.39
49	0.93	**99**	1.88	**149**	2.83	**199**	4.27	**249**	5.82	**299**	7.43
50	0.95	**100**	1.90	**150**	2.85	**200**	4.30	**250**	5.85	**300**	7.47

(continued on next page)

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City of New York - Resident Tax

SINGLE or MARRIED

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

(continued from preceding page)

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
$301	$7.50	**$351**	$9.35	**$401**	$11.20	**$451**	$13.05	**$501**	$14.94	**$551**	$16.89
302	7.54	**352**	9.39	**402**	11.24	**452**	13.09	**502**	14.98	**552**	16.93
303	7.58	**353**	9.43	**403**	11.28	**453**	13.13	**503**	15.02	**553**	16.97
304	7.61	**354**	9.46	**404**	11.31	**454**	13.16	**504**	15.06	**554**	17.01
305	7.65	**355**	9.50	**405**	11.35	**455**	13.20	**505**	15.10	**555**	17.05
306	7.69	**356**	9.54	**406**	11.39	**456**	13.24	**506**	15.14	**556**	17.09
307	7.72	**357**	9.57	**407**	11.42	**457**	13.27	**507**	15.18	**557**	17.13
308	7.76	**358**	9.61	**408**	11.46	**458**	13.31	**508**	15.22	**558**	17.17
309	7.80	**359**	9.65	**409**	11.50	**459**	13.35	**509**	15.25	**559**	17.20
310	7.84	**360**	9.69	**410**	11.54	**460**	13.39	**510**	15.29	**560**	17.24
311	7.87	**361**	9.72	**411**	11.57	**461**	13.42	**511**	15.33	**561**	17.28
312	7.91	**362**	9.76	**412**	11.61	**462**	13.46	**512**	15.37	**562**	17.32
313	7.95	**363**	9.80	**413**	11.65	**463**	13.50	**513**	15.41	**563**	17.36
314	7.98	**364**	9.83	**414**	11.68	**464**	13.53	**514**	15.45	**564**	17.40
315	8.02	**365**	9.87	**415**	11.72	**465**	13.57	**515**	15.49	**565**	17.44
316	8.06	**366**	9.91	**416**	11.76	**466**	13.61	**516**	15.53	**566**	17.48
317	8.09	**367**	9.94	**417**	11.79	**467**	13.64	**517**	15.57	**567**	17.52
318	8.13	**368**	9.98	**418**	11.83	**468**	13.68	**518**	15.61	**568**	17.56
319	8.17	**369**	10.02	**419**	11.87	**469**	13.72	**519**	15.64	**569**	17.59
320	8.21	**370**	10.06	**420**	11.91	**470**	13.76	**520**	15.68	**570**	17.63
321	8.24	**371**	10.09	**421**	11.94	**471**	13.79	**521**	15.72	**571**	17.67
322	8.28	**372**	10.13	**422**	11.98	**472**	13.83	**522**	15.76	**572**	17.71
323	8.32	**373**	10.17	**423**	12.02	**473**	13.87	**523**	15.80	**573**	17.75
324	8.35	**374**	10.20	**424**	12.05	**474**	13.90	**524**	15.84	**574**	17.79
325	8.39	**375**	10.24	**425**	12.09	**475**	13.94	**525**	15.88	**575**	17.83
326	8.43	**376**	10.28	**426**	12.13	**476**	13.98	**526**	15.92	**576**	17.87
327	8.46	**377**	10.31	**427**	12.16	**477**	14.01	**527**	15.96	**577**	17.91
328	8.50	**378**	10.35	**428**	12.20	**478**	14.05	**528**	16.00	**578**	17.95
329	8.54	**379**	10.39	**429**	12.24	**479**	14.09	**529**	16.03	**579**	17.98
330	8.58	**380**	10.43	**430**	12.28	**480**	14.13	**530**	16.07	**580**	18.02
331	8.61	**381**	10.46	**431**	12.31	**481**	14.16	**531**	16.11	**581**	18.06
332	8.65	**382**	10.50	**432**	12.35	**482**	14.20	**532**	16.15	**582**	18.10
333	8.69	**383**	10.54	**433**	12.39	**483**	14.24	**533**	16.19	**583**	18.14
334	8.72	**384**	10.57	**434**	12.42	**484**	14.28	**534**	16.23	**584**	18.18
335	8.76	**385**	10.61	**435**	12.46	**485**	14.32	**535**	16.27	**585**	18.22
336	8.80	**386**	10.65	**436**	12.50	**486**	14.36	**536**	16.31	**586**	18.26
337	8.83	**387**	10.68	**437**	12.53	**487**	14.40	**537**	16.35	**587**	18.30
338	8.87	**388**	10.72	**438**	12.57	**488**	14.44	**538**	16.39	**588**	18.34
339	8.91	**389**	10.76	**439**	12.61	**489**	14.47	**539**	16.42	**589**	18.37
340	8.95	**390**	10.80	**440**	12.65	**490**	14.51	**540**	16.46	**590**	18.41
341	8.98	**391**	10.83	**441**	12.68	**491**	14.55	**541**	16.50	**591**	18.45
342	9.02	**392**	10.87	**442**	12.72	**492**	14.59	**542**	16.54	**592**	18.49
343	9.06	**393**	10.91	**443**	12.76	**493**	14.63	**543**	16.58	**593**	18.53
344	9.09	**394**	10.94	**444**	12.79	**494**	14.67	**544**	16.62	**594**	18.57
345	9.13	**395**	10.98	**445**	12.83	**495**	14.71	**545**	16.66	**595**	18.61
346	9.17	**396**	11.02	**446**	12.87	**496**	14.75	**546**	16.70	**596**	18.65
347	9.20	**397**	11.05	**447**	12.90	**497**	14.79	**547**	16.74	**597**	18.69
348	9.24	**398**	11.09	**448**	12.94	**498**	14.83	**548**	16.78	**598**	18.73
349	9.28	**399**	11.13	**449**	12.98	**499**	14.86	**549**	16.81	**599**	18.76
350	9.32	**400**	11.17	**450**	13.02	**500**	14.90	**550**	16.85	**600**	18.80

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City of New York - Resident Tax

SINGLE or MARRIED

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

(continued from preceding page)

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
$601	$18.84	**$651**	$20.79	**$701**	$22.74	**$751**	$24.69	**$801**	$26.64	**$851**	$28.59
602	18.88	**652**	20.83	**702**	22.78	**752**	24.73	**802**	26.68	**852**	28.63
603	18.92	**653**	20.87	**703**	22.82	**753**	24.77	**803**	26.72	**853**	28.67
604	18.96	**654**	20.91	**704**	22.86	**754**	24.81	**804**	26.76	**854**	28.71
605	19.00	**655**	20.95	**705**	22.90	**755**	24.85	**805**	26.80	**855**	28.75
606	19.04	**656**	20.99	**706**	22.94	**756**	24.89	**806**	26.84	**856**	28.79
607	19.08	**657**	21.03	**707**	22.98	**757**	24.93	**807**	26.88	**857**	28.83
608	19.12	**658**	21.07	**708**	23.02	**758**	24.97	**808**	26.92	**858**	28.87
609	19.15	**659**	21.10	**709**	23.05	**759**	25.00	**809**	26.95	**859**	28.90
610	19.19	**660**	21.14	**710**	23.09	**760**	25.04	**810**	26.99	**860**	28.94
611	19.23	**661**	21.18	**711**	23.13	**761**	25.08	**811**	27.03	**861**	28.98
612	19.27	**662**	21.22	**712**	23.17	**762**	25.12	**812**	27.07	**862**	29.02
613	19.31	**663**	21.26	**713**	23.21	**763**	25.16	**813**	27.11	**863**	29.06
614	19.35	**664**	21.30	**714**	23.25	**764**	25.20	**814**	27.15	**864**	29.10
615	19.39	**665**	21.34	**715**	23.29	**765**	25.24	**815**	27.19	**865**	29.14
616	19.43	**666**	21.38	**716**	23.33	**766**	25.28	**816**	27.23	**866**	29.18
617	19.47	**667**	21.42	**717**	23.37	**767**	25.32	**817**	27.27	**867**	29.22
618	19.51	**668**	21.46	**718**	23.41	**768**	25.36	**818**	27.31	**868**	29.26
619	19.54	**669**	21.49	**719**	23.44	**769**	25.39	**819**	27.34	**869**	29.29
620	19.58	**670**	21.53	**720**	23.48	**770**	25.43	**820**	27.38	**870**	29.33
621	19.62	**671**	21.57	**721**	23.52	**771**	25.47	**821**	27.42	**871**	29.37
622	19.66	**672**	21.61	**722**	23.56	**772**	25.51	**822**	27.46	**872**	29.41
623	19.70	**673**	21.65	**723**	23.60	**773**	25.55	**823**	27.50	**873**	29.45
624	19.74	**674**	21.69	**724**	23.64	**774**	25.59	**824**	27.54	**874**	29.49
625	19.78	**675**	21.73	**725**	23.68	**775**	25.63	**825**	27.58	**875**	29.53
626	19.82	**676**	21.77	**726**	23.72	**776**	25.67	**826**	27.62	**876**	29.57
627	19.86	**677**	21.81	**727**	23.76	**777**	25.71	**827**	27.66	**877**	29.61
628	19.90	**678**	21.85	**728**	23.80	**778**	25.75	**828**	27.70	**878**	29.65
629	19.93	**679**	21.88	**729**	23.83	**779**	25.78	**829**	27.73	**879**	29.68
630	19.97	**680**	21.92	**730**	23.87	**780**	25.82	**830**	27.77	**880**	29.72
631	20.01	**681**	21.96	**731**	23.91	**781**	25.86	**831**	27.81	**881**	29.76
632	20.05	**682**	22.00	**732**	23.95	**782**	25.90	**832**	27.85	**882**	29.80
633	20.09	**683**	22.04	**733**	23.99	**783**	25.94	**833**	27.89	**883**	29.84
634	20.13	**684**	22.08	**734**	24.03	**784**	25.98	**834**	27.93	**884**	29.88
635	20.17	**685**	22.12	**735**	24.07	**785**	26.02	**835**	27.97	**885**	29.92
636	20.21	**686**	22.16	**736**	24.11	**786**	26.06	**836**	28.01	**886**	29.96
637	20.25	**687**	22.20	**737**	24.15	**787**	26.10	**837**	28.05	**887**	30.00
638	20.29	**688**	22.24	**738**	24.19	**788**	26.14	**838**	28.09	**888**	30.04
639	20.32	**689**	22.27	**739**	24.22	**789**	26.17	**839**	28.12	**889**	30.07
640	20.36	**690**	22.31	**740**	24.26	**790**	26.21	**840**	28.16	**890**	30.11
641	20.40	**691**	22.35	**741**	24.30	**791**	26.25	**841**	28.20	**891**	30.15
642	20.44	**692**	22.39	**742**	24.34	**792**	26.29	**842**	28.24	**892**	30.19
643	20.48	**693**	22.43	**743**	24.38	**793**	26.33	**843**	28.28	**893**	30.23
644	20.52	**694**	22.47	**744**	24.42	**794**	26.37	**844**	28.32	**894**	30.27
645	20.56	**695**	22.51	**745**	24.46	**795**	26.41	**845**	28.36	**895**	30.31
646	20.60	**696**	22.55	**746**	24.50	**796**	26.45	**846**	28.40	**896**	30.35
647	20.64	**697**	22.59	**747**	24.54	**797**	26.49	**847**	28.44	**897**	30.39
648	20.68	**698**	22.63	**748**	24.58	**798**	26.53	**848**	28.48	**898**	30.43
649	20.71	**699**	22.66	**749**	24.61	**799**	26.56	**849**	28.51	**899**	30.46
650	20.75	**700**	22.70	**750**	24.65	**800**	26.60	**850**	28.55	**900**	30.50

(continued on next page)

City of New York - Resident Tax

SINGLE or MARRIED

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

(continued from preceding page)

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

City of New York

Conversion of Tables

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

A. General Rule

1. Determine the factor that will convert the payroll in question to a more common payroll period for which tables are available (i.e., quarterly is 3 times the monthly, 28-day is 2 times the biweekly, etc.).

2. Using this factor, convert the payroll to the equivalent for the more common period (quarterly ÷ 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) ÷ 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 ÷ 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 x 3 = $134.25

C. Using the Monthly Table for 10-Day Payroll

1. The monthly is 3 times the 10-day payroll.

2. Multiply the 10-day payroll by 3 to get a monthly equivalent.

3. Refer to the monthly table, using monthly equivalent wages and get the amount that would be withheld monthly, under the appropriate exemption column.

4. Divide the monthly amount to be withheld by 3 to get the 10-day equivalent of the amount to be withheld.

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

1. Divide the annual wages by 12 to arrive at the equivalent monthly wages (if payments are made semimonthly instead of monthly, divide by 24).

2. Refer to the monthly table, using the derived equivalent monthly wages from Step 1 above, and obtain the amount that would be withheld monthly 12 times per year, under the appropriate exemption column. (If payments are made semimonthly, use that table.)

3. Multiply the amount that would be withheld 12 (or 24) times a year found in Step 2 above by 1.2 (12/10 or 6/5), to allow for the fact that withholding will occur in only 10 of the 12 months. This is the amount to be withheld from each of the 10 monthly payments or, if payments are semimonthly, from each of the 20 semimonthly payments.

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

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

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

Section 4. These amendments shall take effect on the day the Notice of Adoption regarding such amendments is published in the State Register but shall apply to wages and other compensation subject to withholding paid on or after January 1, 2005; provided that the repeal of Appendixes 10,10-A and 10-C and the addition of a 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 21, 2004

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Andrew S. Eristoff
Commissioner of Taxation and Finance