



New York State Withholding Tax Tables and Methods

Effective January 1, 2012

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Table of contents

Need help? section Below

Important information 3

Supplemental wage payment withholding rates 3

New York State withholding tax tables and methods

Method I — Wage bracket tables I - V

Payroll period	Page number for Single table	Page number for Married table
Weekly	4	5
Biweekly	6	7
Semimonthly	8	9
Monthly	10	11
Daily	12	13

Method II — Exact calculation method and dollar to dollar tables

Special tables for deduction and exemption allowances (for use with exact calculation method or dollar to dollar tables) 14

Instructions and examples for **single** filing status 16

Exact calculation method for **single** filing status 17

Instructions and examples for **married** filing status..... 18

Exact calculation method for **married** filing status 19

Dollar to dollar tables – single or married (for weekly wages after deduction and exemption allowances are subtracted) 20-21

Conversion of tables to common payroll periods 22

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Withholding Tax Information Center: (518) 485-6654

To order forms and publications: (518) 457-5431



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Important information

Changes for 2012

Beginning with tax year 2012, the New York State personal income tax rates have changed for most taxpayers. Accordingly, effective for payrolls made on or after January 1, 2012, employers must use the revised withholding tax tables and methods included in this publication to compute the amount of New York State taxes to be withheld from employees.

Form IT-2104 — Employee's Withholding Allowance Certificate

New York State Form IT-2104 will be revised for 2012 to reflect the New York State personal income tax rate changes. The revised rates in Publication NYS-50-T-NYS should ensure that the proper amount of tax is withheld for 2012. However, employers should encourage employees who completed a Form IT-2104 prior to January 1, 2012, using the charts in Part 4 or showing an additional dollar amount of New York State withholding on line 3, to complete a revised Form IT-2104.

Publication NYS-50-T replaced

Former Publications NYS-50-T (1/06), *New York State, New York City, and Yonkers Withholding Tax Tables and Method*; NYS-50-T.1 (1/10), *Revised New York State and Yonkers Withholding Tax Computation Rules*; and NYS-50-T.2 (1/11), *Revised New York City Withholding Tax Computation Rules*; were replaced effective May 1, 2011, with the following publications:

- NYS-50-T-NYS, *New York State Withholding Tax Tables and Methods*
- NYS-50-T-NYC, *New York City Withholding Tax Tables and Methods*
- NYS-50-T-Y, *Yonkers Withholding Tax Tables and Methods*

Visit our Web site (at www.tax.ny.gov) to:

- print or download withholding tax forms and publications
- obtain the latest information on withholding tax
- learn about paperless filing options - benefits include automatic calculation of amounts due, direct payment from your bank account, and instant confirmation
- sign up to receive e-mail notification containing direct links to newly posted content on our Web site through the NYS Department of Taxation and Finance **Subscription Service**.

Supplemental wage payment withholding rates

Effective January 1, 2012

If you pay supplemental wages (bonuses, commissions, overtime pay, sales awards, etc.) with regular wages but do not specify the amount of each, withhold income tax as if the total were a single payment for a regular payroll period.

If you pay supplemental wages separately (or combine them in a single payment and specify the amount of each), the income tax withholding method depends partly on whether or not you withhold income tax from your employee's regular wages:

- If you withhold income tax from an employee's regular wages, you can use one of the following methods for the supplemental wages:
 - a. Withhold at the New York State supplemental rate of 9.62% (.0962)
 - b. Add the supplemental and regular wages for the most recent payroll period this year. Then figure the income tax withholding as if the total were a single payment. Subtract the tax already withheld from the regular wages. Withhold the remaining tax from the supplemental wages.
- If you did not withhold income tax from the employee's regular wages, use method **b**. (This would occur, for example, when the value of the employee's withholding allowances claimed on the Form W-4 is more than the wages.)

Also see federal Publication 15, *Circular E*, for a list of other payments that may be considered supplemental wages.

WAGES		EXEMPTIONS CLAIMED										10	
At	But	0	1	2	3	4	5	6	7	8	9	or more	
Least	Less Than	TAX TO BE WITHHELD											
Method I	\$0	\$100	\$0.00										
	100	105	0.00										
Table I	105	110	0.00										
	110	115	0.00										
	115	120	0.00										
	120	125	0.00										
	125	130	0.00										
NY STATE	130	135	0.00										
	135	140	0.10										
Income Tax	140	145	0.30										
	145	150	0.50										
	150	160	0.80	\$0.10									
	160	170	1.20	0.50									
	170	180	1.60	0.90	\$0.10								
	180	190	2.00	1.30	0.50								
SINGLE	190	200	2.40	1.70	0.90	\$0.10							
	200	210	2.80	2.10	1.30	0.50							
	210	220	3.20	2.50	1.70	0.90	\$0.20						
	220	230	3.60	2.90	2.10	1.30	0.60						
	230	240	4.00	3.30	2.50	1.70	1.00	\$0.20					
WEEKLY	240	250	4.40	3.70	2.90	2.10	1.40	0.60					
	250	260	4.80	4.10	3.30	2.50	1.80	1.00	\$0.20				
Payroll Period	260	270	5.20	4.50	3.70	2.90	2.20	1.40	0.60				
	270	280	5.60	4.90	4.10	3.30	2.60	1.80	1.00	\$0.30			
	280	290	6.00	5.30	4.50	3.70	3.00	2.20	1.40	0.70			
	290	300	6.50	5.70	4.90	4.10	3.40	2.60	1.80	1.10	\$0.30		
	300	310	6.90	6.10	5.30	4.50	3.80	3.00	2.20	1.50	0.70		
	310	320	7.40	6.50	5.70	4.90	4.20	3.40	2.60	1.90	1.10	\$0.30	
	320	330	7.80	7.00	6.10	5.30	4.60	3.80	3.00	2.30	1.50	0.70	
	330	340	8.30	7.40	6.50	5.70	5.00	4.20	3.40	2.70	1.90	1.10	\$0.30
	340	350	8.70	7.90	7.00	6.10	5.40	4.60	3.80	3.10	2.30	1.50	0.70
	350	360	9.20	8.30	7.40	6.60	5.80	5.00	4.20	3.50	2.70	1.90	1.10
	360	370	9.80	8.80	7.90	7.00	6.20	5.40	4.60	3.90	3.10	2.30	1.50
	370	380	10.30	9.30	8.30	7.50	6.60	5.80	5.00	4.30	3.50	2.70	1.90
	380	390	10.80	9.80	8.80	7.90	7.10	6.20	5.40	4.70	3.90	3.10	2.30
	390	400	11.40	10.30	9.30	8.40	7.50	6.60	5.80	5.10	4.30	3.50	2.70
	400	410	12.00	10.90	9.80	8.80	8.00	7.10	6.20	5.50	4.70	3.90	3.10
	410	420	12.60	11.50	10.40	9.40	8.40	7.50	6.70	5.90	5.10	4.30	3.50
	420	430	13.20	12.00	10.90	9.90	8.90	8.00	7.10	6.30	5.50	4.70	3.90
	430	440	13.80	12.60	11.50	10.40	9.40	8.40	7.60	6.70	5.90	5.10	4.30
	440	450	14.40	13.20	12.10	11.00	9.90	8.90	8.00	7.20	6.30	5.50	4.70
	450	460	15.00	13.80	12.70	11.50	10.50	9.40	8.50	7.60	6.70	5.90	5.10
	460	470	15.50	14.40	13.30	12.10	11.00	10.00	9.00	8.10	7.20	6.30	5.50
	470	480	16.10	15.00	13.90	12.70	11.60	10.50	9.50	8.50	7.60	6.80	5.90
	480	490	16.70	15.60	14.50	13.30	12.20	11.00	10.00	9.00	8.10	7.20	6.40
	490	500	17.30	16.20	15.00	13.90	12.80	11.60	10.50	9.50	8.50	7.70	6.80
	500	510	17.90	16.80	15.60	14.50	13.40	12.20	11.10	10.00	9.00	8.10	7.30
	510	520	18.50	17.40	16.20	15.10	14.00	12.80	11.70	10.60	9.60	8.60	7.70
	520	530	19.10	17.90	16.80	15.70	14.50	13.40	12.30	11.10	10.10	9.10	8.20
	530	540	19.80	18.50	17.40	16.30	15.10	14.00	12.90	11.70	10.60	9.60	8.60
	540	550	20.40	19.20	18.00	16.90	15.70	14.60	13.50	12.30	11.20	10.10	9.10
	550	560	21.00	19.80	18.60	17.40	16.30	15.20	14.00	12.90	11.80	10.70	9.60
	560	570	21.70	20.50	19.20	18.00	16.90	15.80	14.60	13.50	12.40	11.20	10.20
	570	580	22.30	21.10	19.90	18.60	17.50	16.40	15.20	14.10	13.00	11.80	10.70
	580	590	23.00	21.70	20.50	19.30	18.10	16.90	15.80	14.70	13.50	12.40	11.30
	590	600	23.60	22.40	21.10	19.90	18.70	17.50	16.40	15.30	14.10	13.00	11.90
	600	610	24.30	23.00	21.80	20.60	19.30	18.10	17.00	15.90	14.70	13.60	12.50
	610	620	24.90	23.70	22.40	21.20	20.00	18.70	17.60	16.40	15.30	14.20	13.00
	620	630	25.60	24.30	23.10	21.80	20.60	19.40	18.20	17.00	15.90	14.80	13.60
	630	640	26.20	25.00	23.70	22.50	21.20	20.00	18.80	17.60	16.50	15.40	14.20
	640	650	26.90	25.60	24.40	23.10	21.90	20.70	19.40	18.20	17.10	15.90	14.80
\$650 & OVER		Use Method II, "Exact Calculation Method," on pages 16 and 17.											

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	0.20										
150	160	0.50										
160	170	0.90	\$0.10									
170	180	1.30	0.50									
180	190	1.70	0.90	\$0.10								
190	200	2.10	1.30	0.50								
200	210	2.50	1.70	0.90	\$0.10							
210	220	2.90	2.10	1.30	0.50							
220	230	3.30	2.50	1.70	0.90	\$0.20						
230	240	3.70	2.90	2.10	1.30	0.60						
240	250	4.10	3.30	2.50	1.70	1.00	\$0.20					
250	260	4.50	3.70	2.90	2.10	1.40	0.60					
260	270	4.90	4.10	3.30	2.50	1.80	1.00	\$0.20				
270	280	5.30	4.50	3.70	2.90	2.20	1.40	0.60				
280	290	5.70	4.90	4.10	3.30	2.60	1.80	1.00	\$0.30			
290	300	6.10	5.30	4.50	3.70	3.00	2.20	1.40	0.70			
300	310	6.50	5.70	4.90	4.10	3.40	2.60	1.80	1.10	\$0.30		
310	320	6.90	6.10	5.30	4.50	3.80	3.00	2.20	1.50	0.70		
320	330	7.40	6.50	5.70	4.90	4.20	3.40	2.60	1.90	1.10	\$0.30	
330	340	7.80	7.00	6.10	5.30	4.60	3.80	3.00	2.30	1.50	0.70	
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	19.10	18.00	16.80	15.70	14.60	13.40	12.30	11.20	10.10	9.10	8.20
540	550	19.80	18.60	17.40	16.30	15.20	14.00	12.90	11.80	10.60	9.60	8.60
550	560	20.40	19.20	18.00	16.90	15.70	14.60	13.50	12.30	11.20	10.10	9.10
560	570	21.10	19.80	18.60	17.50	16.30	15.20	14.10	12.90	11.80	10.70	9.70
570	580	21.70	20.50	19.20	18.10	16.90	15.80	14.70	13.50	12.40	11.30	10.20
580	590	22.40	21.10	19.90	18.60	17.50	16.40	15.20	14.10	13.00	11.80	10.70
590	600	23.00	21.80	20.50	19.30	18.10	17.00	15.80	14.70	13.60	12.40	11.30
600	610	23.70	22.40	21.20	19.90	18.70	17.60	16.40	15.30	14.20	13.00	11.90
610	620	24.30	23.10	21.80	20.60	19.30	18.10	17.00	15.90	14.70	13.60	12.50
620	630	24.90	23.70	22.50	21.20	20.00	18.70	17.60	16.50	15.30	14.20	13.10
630	640	25.60	24.30	23.10	21.90	20.60	19.40	18.20	17.10	15.90	14.80	13.70
640	650	26.20	25.00	23.80	22.50	21.30	20.00	18.80	17.70	16.50	15.40	14.20

Method I

Table I

NY STATE

Income Tax

MARRIED

WEEKLY

Payroll Period

\$650 & OVER

Use Method II, "Exact Calculation Method," on pages 18 and 19.

WAGES		EXEMPTIONS CLAIMED										10	
At	But	0	1	2	3	4	5	6	7	8	9	or more	
Least	Less Than	TAX TO BE WITHHELD											
Method I	\$0	\$200	\$0.00										
	200	210	0.00										
	210	220	0.00										
Table II	220	230	0.00										
	230	240	0.00										
	240	250	0.00										
	250	260	0.00										
	260	270	0.00										
NY STATE	270	280	0.30										
	280	290	0.70										
Income Tax	290	300	1.10										
	300	320	1.70	\$0.10									
	320	340	2.50	0.90									
	340	360	3.30	1.70	\$0.20								
	360	380	4.10	2.50	1.00								
SINGLE	380	400	4.90	3.30	1.80	\$0.30							
	400	420	5.70	4.10	2.60	1.10							
	420	440	6.50	4.90	3.40	1.90	\$0.30						
	440	460	7.30	5.70	4.20	2.70	1.10						
	460	480	8.10	6.50	5.00	3.50	1.90	\$0.40					
BIWEEKLY	480	500	8.90	7.30	5.80	4.30	2.70	1.20					
	500	520	9.70	8.10	6.60	5.10	3.50	2.00	\$0.40				
Payroll Period	520	540	10.50	8.90	7.40	5.90	4.30	2.80	1.20				
	540	560	11.30	9.70	8.20	6.70	5.10	3.60	2.00	\$0.50			
	560	580	12.10	10.50	9.00	7.50	5.90	4.40	2.80	1.30			
	580	600	12.90	11.30	9.80	8.30	6.70	5.20	3.60	2.10	\$0.60		
	600	620	13.80	12.10	10.60	9.10	7.50	6.00	4.40	2.90	1.40		
	620	640	14.70	13.00	11.40	9.90	8.30	6.80	5.20	3.70	2.20	\$0.60	
	640	660	15.60	13.90	12.20	10.70	9.10	7.60	6.00	4.50	3.00	1.40	
	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	38.20	35.90	33.60	31.40	29.10	26.80	24.50	22.30	20.20	18.20	16.30
	1,060	1,080	39.50	37.10	34.80	32.50	30.30	28.00	25.70	23.50	21.20	19.20	17.20
	1,080	1,100	40.80	38.30	36.00	33.70	31.40	29.20	26.90	24.60	22.40	20.30	18.20
	1,100	1,120	42.10	39.60	37.20	34.90	32.60	30.40	28.10	25.80	23.50	21.30	19.30
	1,120	1,140	43.40	40.90	38.40	36.10	33.80	31.50	29.30	27.00	24.70	22.50	20.30
	1,140	1,160	44.70	42.20	39.70	37.30	35.00	32.70	30.40	28.20	25.90	23.60	21.40
	1,160	1,180	46.00	43.50	41.00	38.50	36.20	33.90	31.60	29.40	27.10	24.80	22.50
	1,180	1,200	47.30	44.80	42.30	39.80	37.30	35.10	32.80	30.50	28.30	26.00	23.70
	1,200	1,220	48.50	46.10	43.60	41.10	38.60	36.30	34.00	31.70	29.40	27.20	24.90
	1,220	1,240	49.80	47.40	44.90	42.40	39.90	37.40	35.20	32.90	30.60	28.40	26.10
	1,240	1,260	51.10	48.60	46.20	43.70	41.20	38.70	36.30	34.10	31.80	29.50	27.30
	1,260	1,280	52.40	49.90	47.50	45.00	42.50	40.00	37.50	35.30	33.00	30.70	28.40
	1,280	1,300	53.70	51.20	48.70	46.30	43.80	41.30	38.80	36.40	34.20	31.90	29.60
\$1,300 & OVER		Use Method II, "Exact Calculation Method," on pages 16 and 17.											

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										
250	260	0.00										
260	270	0.00										
270	280	0.00										
280	290	0.00										
290	300	0.30										
300	320	0.90										
320	340	1.70	\$0.20									
340	360	2.50	1.00									
360	380	3.30	1.80	\$0.20								
380	400	4.10	2.60	1.00								
400	420	4.90	3.40	1.80	\$0.30							
420	440	5.70	4.20	2.60	1.10							
440	460	6.50	5.00	3.40	1.90	\$0.30						
460	480	7.30	5.80	4.20	2.70	1.10						
480	500	8.10	6.60	5.00	3.50	1.90	\$0.40					
500	520	8.90	7.40	5.80	4.30	2.70	1.20					
520	540	9.70	8.20	6.60	5.10	3.50	2.00	\$0.50				
540	560	10.50	9.00	7.40	5.90	4.30	2.80	1.30				
560	580	11.30	9.80	8.20	6.70	5.10	3.60	2.10	\$0.50			
580	600	12.10	10.60	9.00	7.50	5.90	4.40	2.90	1.30			
600	620	13.00	11.40	9.80	8.30	6.70	5.20	3.70	2.10	\$0.60		
620	640	13.90	12.20	10.60	9.10	7.50	6.00	4.50	2.90	1.40		
640	660	14.80	13.00	11.40	9.90	8.30	6.80	5.30	3.70	2.20	\$0.70	
660	680	15.70	13.90	12.20	10.70	9.10	7.60	6.10	4.50	3.00	1.50	
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	39.60	37.10	34.80	32.60	30.30	28.00	25.80	23.50	21.30	19.20	17.30
1,100	1,120	40.90	38.40	36.00	33.80	31.50	29.20	27.00	24.70	22.40	20.30	18.30
1,120	1,140	42.10	39.70	37.20	34.90	32.70	30.40	28.10	25.90	23.60	21.30	19.30
1,140	1,160	43.40	41.00	38.50	36.10	33.80	31.60	29.30	27.00	24.80	22.50	20.40
1,160	1,180	44.70	42.20	39.80	37.30	35.00	32.80	30.50	28.20	26.00	23.70	21.40
1,180	1,200	46.00	43.50	41.10	38.60	36.20	33.90	31.70	29.40	27.10	24.90	22.60
1,200	1,220	47.30	44.80	42.30	39.90	37.40	35.10	32.90	30.60	28.30	26.00	23.80
1,220	1,240	48.60	46.10	43.60	41.20	38.70	36.30	34.00	31.80	29.50	27.20	25.00
1,240	1,260	49.90	47.40	44.90	42.40	40.00	37.50	35.20	32.90	30.70	28.40	26.10
1,260	1,280	51.20	48.70	46.20	43.70	41.30	38.80	36.40	34.10	31.90	29.60	27.30
1,280	1,300	52.50	50.00	47.50	45.00	42.50	40.10	37.60	35.30	33.00	30.80	28.50
\$1,300 & OVER		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

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											
Method I	\$0	\$100	\$0.00										
	100	200	0.00										
	200	230	0.00										
Table III	230	240	0.00										
	240	250	0.00										
	250	260	0.00										
	260	270	0.00										
	270	280	0.00										
NY STATE	280	290	0.00										
	290	300	0.20										
Income Tax	300	320	0.80										
	320	340	1.60										
	340	360	2.40	\$0.70									
	360	380	3.20	1.50									
	380	400	4.00	2.30	\$0.60								
SINGLE	400	420	4.80	3.10	1.40								
	420	440	5.60	3.90	2.20	\$0.60							
	440	460	6.40	4.70	3.00	1.40							
	460	480	7.20	5.50	3.80	2.20	\$0.50						
	480	500	8.00	6.30	4.60	3.00	1.30						
SEMIMONTHLY	500	520	8.80	7.10	5.40	3.80	2.10	\$0.40					
	520	540	9.60	7.90	6.20	4.60	2.90	1.20					
Payroll Period	540	560	10.40	8.70	7.00	5.40	3.70	2.00	\$0.40				
	560	580	11.20	9.50	7.80	6.20	4.50	2.80	1.20				
	580	600	12.00	10.30	8.60	7.00	5.30	3.60	2.00	\$0.30			
	600	620	12.80	11.10	9.40	7.80	6.10	4.40	2.80	1.10			
	620	640	13.60	11.90	10.20	8.60	6.90	5.20	3.60	1.90	\$0.20		
	640	660	14.50	12.70	11.00	9.40	7.70	6.00	4.40	2.70	1.00		
	660	680	15.40	13.50	11.80	10.20	8.50	6.80	5.20	3.50	1.80	\$0.20	
	680	700	16.30	14.40	12.60	11.00	9.30	7.60	6.00	4.30	2.60	1.00	
	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	40.90	38.40	36.00	33.50	31.10	28.60	26.10	23.70	21.50	19.30	17.40
	1,140	1,160	42.20	39.60	37.20	34.70	32.20	29.80	27.30	24.90	22.50	20.30	18.30
	1,160	1,180	43.50	40.80	38.30	35.90	33.40	31.00	28.50	26.00	23.60	21.40	19.20
	1,180	1,200	44.80	42.10	39.50	37.10	34.60	32.10	29.70	27.20	24.80	22.40	20.20
	1,200	1,220	46.10	43.40	40.70	38.20	35.80	33.30	30.90	28.40	26.00	23.50	21.30
	1,220	1,240	47.40	44.70	42.00	39.40	37.00	34.50	32.00	29.60	27.10	24.70	22.30
	1,240	1,260	48.70	46.00	43.30	40.60	38.10	35.70	33.20	30.80	28.30	25.90	23.40
	1,260	1,280	50.00	47.30	44.60	41.90	39.30	36.90	34.40	31.90	29.50	27.00	24.60
	1,280	1,300	51.30	48.60	45.90	43.20	40.50	38.00	35.60	33.10	30.70	28.20	25.80
	1,300	1,320	52.50	49.90	47.20	44.50	41.80	39.20	36.80	34.30	31.90	29.40	26.90
	1,320	1,340	53.80	51.10	48.50	45.80	43.10	40.40	37.90	35.50	33.00	30.60	28.10
	1,340	1,360	55.10	52.40	49.70	47.10	44.40	41.70	39.10	36.70	34.20	31.80	29.30
\$1,360 & OVER		Use Method II, "Exact Calculation Method," on pages 16 and 17.											

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										
260	270	0.00										
270	280	0.00										
280	290	0.00										
290	300	0.00										
300	320	0.00										
320	340	0.70										
340	360	1.50										
360	380	2.30	\$0.70									
380	400	3.10	1.50									
400	420	3.90	2.30	\$0.60								
420	440	4.70	3.10	1.40								
440	460	5.50	3.90	2.20	\$0.50							
460	480	6.30	4.70	3.00	1.30							
480	500	7.10	5.50	3.80	2.10	\$0.50						
500	520	7.90	6.30	4.60	2.90	1.30						
520	540	8.70	7.10	5.40	3.70	2.10	\$0.40					
540	560	9.50	7.90	6.20	4.50	2.90	1.20					
560	580	10.30	8.70	7.00	5.30	3.70	2.00	\$0.30				
580	600	11.10	9.50	7.80	6.10	4.50	2.80	1.10				
600	620	11.90	10.30	8.60	6.90	5.30	3.60	1.90	\$0.30			
620	640	12.70	11.10	9.40	7.70	6.10	4.40	2.70	1.10			
640	660	13.60	11.90	10.20	8.50	6.90	5.20	3.50	1.90	\$0.20		
660	680	14.50	12.70	11.00	9.30	7.70	6.00	4.30	2.70	1.00		
680	700	15.40	13.50	11.80	10.10	8.50	6.80	5.10	3.50	1.80	\$0.10	
700	720	16.30	14.40	12.60	10.90	9.30	7.60	5.90	4.30	2.60	0.90	
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	42.20	39.60	37.10	34.70	32.20	29.70	27.30	24.80	22.50	20.30	18.20
1,180	1,200	43.50	40.80	38.30	35.80	33.40	30.90	28.50	26.00	23.50	21.30	19.10
1,200	1,220	44.70	42.10	39.50	37.00	34.60	32.10	29.60	27.20	24.70	22.40	20.20
1,220	1,240	46.00	43.40	40.70	38.20	35.70	33.30	30.80	28.40	25.90	23.40	21.20
1,240	1,260	47.30	44.60	42.00	39.40	36.90	34.50	32.00	29.50	27.10	24.60	22.30
1,260	1,280	48.60	45.90	43.20	40.60	38.10	35.60	33.20	30.70	28.30	25.80	23.30
1,280	1,300	49.90	47.20	44.50	41.80	39.30	36.80	34.40	31.90	29.40	27.00	24.50
1,300	1,320	51.20	48.50	45.80	43.10	40.50	38.00	35.50	33.10	30.60	28.20	25.70
1,320	1,340	52.50	49.80	47.10	44.40	41.70	39.20	36.70	34.30	31.80	29.30	26.90
1,340	1,360	53.80	51.10	48.40	45.70	43.00	40.40	37.90	35.40	33.00	30.50	28.10
\$1,360 & OVER		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

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											
Method I	\$0	\$200	\$0.00										
	200	400	0.00										
Table IV	400	460	0.00										
	460	480	0.00										
	480	500	0.00										
	500	520	0.00										
	520	540	0.00										
	540	560	0.00										
NY STATE	560	580	0.00										
	580	600	0.40										
Income Tax	600	640	1.60										
	640	680	3.20										
	680	720	4.80	\$1.40									
	720	760	6.40	3.00									
	760	800	8.00	4.60	\$1.30								
SINGLE	800	840	9.60	6.20	2.90								
	840	880	11.20	7.80	4.50	\$1.20							
	880	920	12.80	9.40	6.10	2.80							
	920	960	14.40	11.00	7.70	4.40	\$1.00						
	960	1,000	16.00	12.60	9.30	6.00	2.60						
MONTHLY	1,000	1,040	17.60	14.20	10.90	7.60	4.20	\$0.90					
	1,040	1,080	19.20	15.80	12.50	9.20	5.80	2.50					
Payroll Period	1,080	1,120	20.80	17.40	14.10	10.80	7.40	4.10	\$0.80				
	1,120	1,160	22.40	19.00	15.70	12.40	9.00	5.70	2.40				
	1,160	1,200	24.00	20.60	17.30	14.00	10.60	7.30	4.00	\$0.60			
	1,200	1,240	25.60	22.20	18.90	15.60	12.20	8.90	5.60	2.20			
	1,240	1,280	27.20	23.80	20.50	17.20	13.80	10.50	7.20	3.80	\$0.50		
	1,280	1,320	29.00	25.40	22.10	18.80	15.40	12.10	8.80	5.40	2.10		
	1,320	1,360	30.80	27.10	23.70	20.40	17.00	13.70	10.40	7.00	3.70	\$0.40	
	1,360	1,400	32.60	28.90	25.30	22.00	18.60	15.30	12.00	8.60	5.30	2.00	
	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	84.40	79.20	74.30	69.40	64.50	59.60	54.70	49.70	45.00	40.70	36.50
	2,320	2,360	87.00	81.60	76.70	71.80	66.80	61.90	57.00	52.10	47.20	42.80	38.40
	2,360	2,400	89.60	84.20	79.00	74.10	69.20	64.30	59.40	54.50	49.50	44.90	40.50
	2,400	2,440	92.20	86.80	81.40	76.50	71.60	66.70	61.70	56.80	51.90	47.00	42.60
	2,440	2,480	94.80	89.40	84.00	78.80	73.90	69.00	64.10	59.20	54.30	49.30	44.70
	2,480	2,520	97.30	92.00	86.60	81.20	76.30	71.40	66.50	61.50	56.60	51.70	46.80
	2,520	2,560	99.90	94.50	89.20	83.80	78.60	73.70	68.80	63.90	59.00	54.10	49.10
	2,560	2,600	102.50	97.10	91.80	86.40	81.00	76.10	71.20	66.30	61.30	56.40	51.50
	2,600	2,640	105.10	99.70	94.30	89.00	83.60	78.50	73.50	68.60	63.70	58.80	53.90
	2,640	2,680	107.70	102.30	96.90	91.50	86.20	80.80	75.90	71.00	66.10	61.10	56.20
	2,680	2,720	110.20	104.90	99.50	94.10	88.70	83.40	78.30	73.30	68.40	63.50	58.60
	\$2,720 & OVER		Use Method II, "Exact Calculation Method," on pages 16 and 17.										

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										
540	560	0.00										
560	580	0.00										
580	600	0.00										
600	640	0.00										
640	680	1.50										
680	720	3.10										
720	760	4.70	\$1.40									
760	800	6.30	3.00									
800	840	7.90	4.60	\$1.20								
840	880	9.50	6.20	2.80								
880	920	11.10	7.80	4.40	\$1.10							
920	960	12.70	9.40	6.00	2.70							
960	1,000	14.30	11.00	7.60	4.30	\$1.00						
1,000	1,040	15.90	12.60	9.20	5.90	2.60						
1,040	1,080	17.50	14.20	10.80	7.50	4.20	\$0.80					
1,080	1,120	19.10	15.80	12.40	9.10	5.80	2.40					
1,120	1,160	20.70	17.40	14.00	10.70	7.40	4.00	\$0.70				
1,160	1,200	22.30	19.00	15.60	12.30	9.00	5.60	2.30				
1,200	1,240	23.90	20.60	17.20	13.90	10.60	7.20	3.90	\$0.60			
1,240	1,280	25.50	22.20	18.80	15.50	12.20	8.80	5.50	2.20			
1,280	1,320	27.10	23.80	20.40	17.10	13.80	10.40	7.10	3.80	\$0.40		
1,320	1,360	28.90	25.40	22.00	18.70	15.40	12.00	8.70	5.40	2.00		
1,360	1,400	30.70	27.00	23.60	20.30	17.00	13.60	10.30	7.00	3.60	\$0.30	
1,400	1,440	32.50	28.80	25.20	21.90	18.60	15.20	11.90	8.60	5.20	1.90	
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	84.30	79.10	74.20	69.30	64.40	59.50	54.60	49.60	44.90	40.60	36.40
2,360	2,400	86.90	81.50	76.60	71.70	66.80	61.80	56.90	52.00	47.10	42.70	38.30
2,400	2,440	89.50	84.10	78.90	74.00	69.10	64.20	59.30	54.40	49.40	44.80	40.40
2,440	2,480	92.10	86.70	81.30	76.40	71.50	66.60	61.60	56.70	51.80	46.90	42.50
2,480	2,520	94.70	89.30	83.90	78.70	73.80	68.90	64.00	59.10	54.20	49.20	44.60
2,520	2,560	97.20	91.90	86.50	81.10	76.20	71.30	66.40	61.40	56.50	51.60	46.70
2,560	2,600	99.80	94.40	89.10	83.70	78.60	73.60	68.70	63.80	58.90	54.00	49.10
2,600	2,640	102.40	97.00	91.60	86.30	80.90	76.00	71.10	66.20	61.20	56.30	51.40
2,640	2,680	105.00	99.60	94.20	88.90	83.50	78.40	73.40	68.50	63.60	58.70	53.80
2,680	2,720	107.60	102.20	96.80	91.40	86.10	80.70	75.80	70.90	66.00	61.00	56.10
\$2,720 & OVER		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

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											
Method I	\$0	\$25	\$0.00										
	25	28	0.00										
Table V	28	29	0.10										
	29	30	0.10										
	30	31	0.10										
	31	32	0.20										
	32	33	0.20	\$0.10									
NY STATE	33	34	0.30	0.10									
	34	35	0.30	0.20									
	35	36	0.30	0.20									
Income Tax	36	37	0.40	0.20	\$0.10								
	37	38	0.40	0.30	0.10								
	38	39	0.50	0.30	0.20								
	39	40	0.50	0.40	0.20								
	40	41	0.50	0.40	0.20	\$0.10							
SINGLE	41	42	0.60	0.40	0.30	0.10							
	42	43	0.60	0.50	0.30	0.20							
	43	44	0.70	0.50	0.40	0.20	\$0.10						
	44	45	0.70	0.60	0.40	0.20	0.10						
	45	46	0.70	0.60	0.40	0.30	0.10						
DAILY	46	47	0.80	0.60	0.50	0.30	0.20						
	47	48	0.80	0.70	0.50	0.40	0.20	\$0.10					
	48	49	0.90	0.70	0.60	0.40	0.30	0.10					
Payroll Period	49	50	0.90	0.80	0.60	0.40	0.30	0.10					
	50	52	1.00	0.80	0.70	0.50	0.40	0.20					
	52	54	1.00	0.90	0.70	0.60	0.40	0.30	\$0.10				
	54	56	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10			
	56	58	1.20	1.10	0.90	0.70	0.60	0.40	0.30	0.10			
	58	60	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10		
	60	62	1.40	1.20	1.10	0.90	0.80	0.60	0.40	0.30	0.10		
	62	64	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10	
	64	66	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.10	
	66	68	1.70	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$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	4.30	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	4.30	4.10	3.90	3.60	3.40	3.20	2.90	2.70	2.50	2.30
	118	120	4.70	4.50	4.20	4.00	3.70	3.50	3.30	3.10	2.80	2.60	2.40
	120	122	4.90	4.60	4.40	4.10	3.90	3.60	3.40	3.20	2.90	2.70	2.50
	122	124	5.00	4.70	4.50	4.20	4.00	3.70	3.50	3.30	3.10	2.80	2.60
	124	130	5.20	5.00	4.70	4.50	4.20	4.00	3.80	3.50	3.30	3.10	2.80
	126	128	5.20	5.00	4.70	4.50	4.20	4.00	3.80	3.50	3.30	3.10	2.80
	128	130	5.40	5.10	4.90	4.60	4.40	4.10	3.90	3.60	3.40	3.20	3.00
\$130 & OVER		Use Method II, "Exact Calculation Method," on pages 16 and 17.											

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	\$27	\$0.00										
27	28	0.00										
28	29	0.00										
29	30	0.00										
30	31	0.10										
31	32	0.10										
32	33	0.20										
33	34	0.20										
34	35	0.20	\$0.10									
35	36	0.30	0.10									
36	37	0.30	0.20									
37	38	0.40	0.20									
38	39	0.40	0.20	\$0.10								
39	40	0.40	0.30	0.10								
40	41	0.50	0.30	0.20								
41	42	0.50	0.40	0.20								
42	43	0.60	0.40	0.20	\$0.10							
43	44	0.60	0.40	0.30	0.10							
44	45	0.60	0.50	0.30	0.20							
45	46	0.70	0.50	0.40	0.20	\$0.10						
46	47	0.70	0.60	0.40	0.20	0.10						
47	48	0.80	0.60	0.40	0.30	0.10						
48	49	0.80	0.60	0.50	0.30	0.20						
49	50	0.80	0.70	0.50	0.40	0.20	\$0.10					
50	52	0.90	0.70	0.60	0.40	0.30	0.10					
52	54	1.00	0.80	0.70	0.50	0.40	0.20					
54	56	1.10	0.90	0.70	0.60	0.40	0.30	\$0.10				
56	58	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10			
58	60	1.20	1.10	0.90	0.70	0.60	0.40	0.30	0.10			
60	62	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10		
62	64	1.40	1.20	1.10	0.90	0.80	0.60	0.40	0.30	0.10		
64	66	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10	
66	68	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.10	
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	4.30	4.10	3.80	3.60	3.40	3.20	2.90	2.70	2.50	2.30	2.00
116	118	4.50	4.20	4.00	3.70	3.50	3.30	3.00	2.80	2.60	2.40	2.10
118	120	4.60	4.40	4.10	3.90	3.60	3.40	3.20	2.90	2.70	2.50	2.30
120	122	4.70	4.50	4.20	4.00	3.70	3.50	3.30	3.10	2.80	2.60	2.40
122	124	4.90	4.60	4.40	4.10	3.90	3.60	3.40	3.20	2.90	2.70	2.50
124	126	5.00	4.70	4.50	4.20	4.00	3.70	3.50	3.30	3.10	2.80	2.60
126	128	5.10	4.90	4.60	4.40	4.10	3.90	3.60	3.40	3.20	3.00	2.70
128	130	5.20	5.00	4.80	4.50	4.30	4.00	3.80	3.50	3.30	3.10	2.80

Method I

Table V

NY STATE

Income Tax

MARRIED

DAILY

Payroll Period

\$130 & OVER

Use Method II, "Exact Calculation Method," on pages 18 and 19.

New York State Special Tables for Deduction and Exemption Allowances

Applicable to Method II, Exact Calculation Method for New York State; see pages 16 through 19

Applicable to Dollar to Dollar Withholding Tables for New York State; see pages 20 and 21

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 \$3,800* 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	\$10.80
Weekly	53.85
Biweekly	107.70
Semimonthly	116.65
Monthly	233.30
Quarterly	700.00
Semiannual	1,400.00
Annual	2,800.00

* The adjustments in Table D are based on the 2012 federal exemption amount of \$3,800. 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.

— Notes —

New York State Method II Exact Calculation Method Single Instructions and Examples

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 14, 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 14 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 20 to find the amount to withhold. Otherwise, continue with Step 2.

Step 2 Locate the table on page 17 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.

Examples

<p style="text-align: center;">Example 1:</p> <p style="text-align: center;">Weekly payroll, \$400 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$191.90 for single, weekly payroll, 3 exemptions. $\\$400 \text{ wages} - \\$191.90 = \\$208.10$ net wages. 2. Use Table II - A on page 17 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 \times .0450$ (from Column 4, line 2) = \$2.43. 5. $\\$2.43 + \\6.15 (from Column 5, line 2) = \$8.58. Withhold this amount. 	<p style="text-align: center;">Example 3:</p> <p style="text-align: center;">Monthly payroll, \$50,000 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$831.15 for single, monthly payroll, 3 exemptions. $\\$50,000 \text{ wages} - \\$831.15 = \\$49,168.85$ net wages. 2. Use Table II - D on page 17 for single, monthly payroll. Look up \$49,168.85 and use line 11 on which \$49,168.85 is greater than Column 1 (\$20,833) but less than Column 2 (\$83,333). 3. $\\$49,168.85 - \\$20,833$ (from Column 3, line 11) = \$28,335.85. 4. $\\$28,335.85 \times .0735$ (from Column 4, line 11) = \$2,082.68. 5. $\\$2,082.68 + \\$1,497.17$ (from Column 5, line 11) = \$3,579.85. Withhold this amount.
<p style="text-align: center;">Example 2:</p> <p style="text-align: center;">Semimonthly payroll, \$5,000 gross wages, single, 1 exemption</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$332.25 for single, semimonthly payroll, 1 exemption. $\\$5,000 \text{ wages} - \\$332.25 = \\$4,667.75$ net wages. 2. Use Table II - C on page 17 for single, semimonthly payroll. Look up \$4,667.75 and use line 8 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 8) = \$500.75. 4. $\\$500.75 \times .0808$ (from Column 4, line 8) = \$40.46. 5. $\\$40.46 + \\261.50 (from Column 5, line 8) = \$301.96. Withhold this amount. 	<p style="text-align: center;">Example 4:</p> <p style="text-align: center;">Daily payroll, \$750 gross wages, single, 2 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$34.55 for single, daily payroll, 2 exemptions. $\\$750 \text{ wages} - \\$34.55 = \\$715.45$ net wages. 2. Use Table II - E on page 17 for single, daily payroll. Look up \$715.45 and use line 9 on which \$715.45 is greater than Column 1 (\$577), but less than Column 2 (\$769). 3. $\\$715.45 - \\577 (from Column 3, line 9) = \$138.45. 4. $\\$138.45 \times .0715$ (from Column 4, line 9) = \$9.90. 5. $\\$9.90 + \\39.68 (from Column 5, line 9) = \$49.58. Withhold this amount.

Line e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$154	\$0	0.0400	\$0
2	154	212	154	0.0450	6.15
3	212	250	212	0.0525	8.75
4	250	385	250	0.0590	10.77
5	385	1,442	385	0.0645	18.71
6	1,442	1,731	1,442	0.0665	86.94
7	1,731	1,923	1,731	0.0758	106.12
8	1,923	2,885	1,923	0.0808	120.69
9	2,885	3,846	2,885	0.0715	198.38
10	3,846	4,808	3,846	0.0815	267.13
11	4,808	19,231	4,808	0.0735	345.50
12	19,231	20,192	19,231	0.4902	1,405.60
13	20,192	.....	20,192	0.0962	1,876.94

Line e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$667	\$0	0.0400	\$0
2	667	917	667	0.0450	26.67
3	917	1,083	917	0.0525	37.92
4	1,083	1,667	1,083	0.0590	46.67
5	1,667	6,250	1,667	0.0645	81.08
6	6,250	7,500	6,250	0.0665	376.75
7	7,500	8,333	7,500	0.0758	459.83
8	8,333	12,500	8,333	0.0808	523.00
9	12,500	16,667	12,500	0.0715	859.67
10	16,667	20,833	16,667	0.0815	1,157.58
11	20,833	83,333	20,833	0.0735	1,497.17
12	83,333	87,500	83,333	0.4902	6,090.92
13	87,500	.....	87,500	0.0962	8,133.42

Line e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$308	\$0	0.0400	\$0
2	308	423	308	0.0450	12.31
3	423	500	423	0.0525	17.50
4	500	769	500	0.0590	21.54
5	769	2,885	769	0.0645	37.42
6	2,885	3,462	2,885	0.0665	173.88
7	3,462	3,846	3,462	0.0758	212.23
8	3,846	5,769	3,846	0.0808	241.38
9	5,769	7,692	5,769	0.0715	396.77
10	7,692	9,615	7,692	0.0815	534.27
11	9,615	38,462	9,615	0.0735	691.00
12	38,462	40,385	38,462	0.4902	2,811.19
13	40,385	.....	40,385	0.0962	3,753.88

Line e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$31	\$0	0.0400	\$0
2	31	42	31	0.0450	1.23
3	42	50	42	0.0525	1.75
4	50	77	50	0.0590	2.15
5	77	288	77	0.0645	3.74
6	288	346	288	0.0665	17.39
7	346	385	346	0.0758	21.22
8	385	577	385	0.0808	24.14
9	577	769	577	0.0715	39.68
10	769	962	769	0.0815	53.43
11	962	3,846	962	0.0735	69.10
12	3,846	4,038	3,846	0.4902	281.12
13	4,038	.....	4,038	0.0962	375.39

Line e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$333	\$0	0.0400	\$0
2	333	458	333	0.0450	13.33
3	458	542	458	0.0525	18.96
4	542	833	542	0.0590	23.33
5	833	3,125	833	0.0645	40.54
6	3,125	3,750	3,125	0.0665	188.38
7	3,750	4,167	3,750	0.0758	229.92
8	4,167	6,250	4,167	0.0808	261.50
9	6,250	8,333	6,250	0.0715	429.83
10	8,333	10,417	8,333	0.0815	578.79
11	10,417	41,667	10,417	0.0735	748.58
12	41,667	43,750	41,667	0.4902	3,045.46
13	43,750	.....	43,750	0.0962	4,066.71

Line e	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion of annualized pay Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. The resulting sum is the annualized tax. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$8,000	\$0	0.0400	\$0
2	8,000	11,000	8,000	0.0450	320.00
3	11,000	13,000	11,000	0.0525	455.00
4	13,000	20,000	13,000	0.0590	560.00
5	20,000	75,000	20,000	0.0645	973.00
6	75,000	90,000	75,000	0.0665	4,521.00
7	90,000	100,000	90,000	0.0758	5,518.00
8	100,000	150,000	100,000	0.0808	6,276.00
9	150,000	200,000	150,000	0.0715	10,316.00
10	200,000	250,000	200,000	0.0815	13,891.00
11	250,000	1,000,000	250,000	0.0735	17,966.00
12	1,000,000	1,050,000	1,000,000	0.4902	73,091.00
13	1,050,000	.....	1,050,000	0.0962	97,601.00

New York State
Method II Exact Calculation Method
Married
Instructions and Examples

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 14, 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 14 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 20 to find the amount to withhold. Otherwise, continue with Step 2.

Step 2 Locate the table on page 19 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.

Examples

<p style="text-align: center;">Example 1:</p> <p style="text-align: center;">Weekly payroll, \$400 gross wages, married, 4 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$220.75 for married, weekly payroll 4 exemptions. \$400 wages - \$220.75 = \$179.25 net wages. 2. Use Table II - A on page 19 for married, weekly payroll. Look up \$179.25 and use line 2 on which \$179.25 is greater than Column 1 (\$154) but less than Column 2 (\$212). 3. \$179.25 - \$154 (from Column 3, line 2) = \$25.25. 4. \$25.25 x .0450 (from Column 4, line 2) = \$1.14. 5. \$1.14 + \$6.15 (from Column 5, line 2) = \$7.29. Withhold this amount. 	<p style="text-align: center;">Example 3:</p> <p style="text-align: center;">Monthly payroll, \$50,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 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 19 for married, monthly payroll. Look up \$49,127.20 and use line 12 on which \$49,127.20 is greater than Column 1 (\$29,167) but less than Column 2 (\$83,333). 3. \$49,127.20 - \$29,167 (from Column 3, line 12) = \$19,960.20. 4. \$19,960.20 x .0735 (from Column 4, line 12) = \$1,467.07. 5. \$1,467.07 + \$2,116.75 (from Column 5, line 12) = \$3,583.82. Withhold this amount.
<p style="text-align: center;">Example 2:</p> <p style="text-align: center;">Semimonthly payroll, \$5,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 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 19 for married, semimonthly payroll. Look up \$4,563.60 and use line 8 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 8) = \$396.60. 4. \$396.60 x .0778 (from Column 4, line 8) = \$30.86. 5. \$30.86 + \$260.25 (from Column 5, line 8) = \$291.11. Withhold this amount. 	<p style="text-align: center;">Example 4:</p> <p style="text-align: center;">Daily payroll, \$750 gross wages, married, 2 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$36.45 for married, daily payroll, 2 exemptions. \$750 wages - \$36.45 = \$713.55 net wages. 2. Use Table II - E on page 19 for married, daily payroll. Look up \$713.55 and use line 9 on which \$713.55 is greater than Column 1 (\$577), but less than Column 2 (\$769). 3. \$713.55 - \$577 (from Column 3, line 9) = \$136.55. 4. \$136.55 x .0808 (from Column 4, line 9) = \$11.03. 5. \$11.03 + \$38.98 (from Column 5, line 9) = \$50.01. Withhold this amount.

Line e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	At Least	But less than			
	Column 1	Column 2				Column 3	Column 4	Column 5
1	\$0	\$154	\$0	0.0400	\$0
2	154	212	154	0.0450	6.15
3	212	250	212	0.0525	8.75
4	250	385	250	0.0590	10.77
5	385	1,442	385	0.0645	18.71
6	1,442	1,731	1,442	0.0665	86.94
7	1,731	1,923	1,731	0.0728	106.12
8	1,923	2,885	1,923	0.0778	120.12
9	2,885	3,846	2,885	0.0808	194.92
10	3,846	5,769	3,846	0.0715	272.62
11	5,769	6,731	5,769	0.0815	410.12
12	6,731	19,231	6,731	0.0735	488.48
13	19,231	38,462	19,231	0.0765	1,407.23
14	38,462	39,423	38,462	0.8842	2,878.38
15	39,423	.....	39,423	0.0962	3,728.58

Line e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	At Least	But less than			
	Column 1	Column 2				Column 3	Column 4	Column 5
1	\$0	\$667	\$0	0.0400	\$0
2	667	917	667	0.0450	26.67
3	917	1,083	917	0.0525	37.92
4	1,083	1,667	1,083	0.0590	46.67
5	1,667	6,250	1,667	0.0645	81.08
6	6,250	7,500	6,250	0.0665	376.75
7	7,500	8,333	7,500	0.0728	459.83
8	8,333	12,500	8,333	0.0778	520.50
9	12,500	16,667	12,500	0.0808	844.67
10	16,667	25,000	16,667	0.0715	1,181.33
11	25,000	29,167	25,000	0.0815	1,777.17
12	29,167	83,333	29,167	0.0735	2,116.75
13	83,333	166,667	83,333	0.0765	6,098.00
14	166,667	170,833	166,667	0.8842	12,473.00
15	170,833	.....	170,833	0.0962	16,157.17

Line e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	At Least	But less than			
	Column 1	Column 2				Column 3	Column 4	Column 5
1	\$0	\$308	\$0	0.0400	\$0
2	308	423	308	0.0450	12.31
3	423	500	423	0.0525	17.50
4	500	769	500	0.0590	21.54
5	769	2,885	769	0.0645	37.42
6	2,885	3,462	2,885	0.0665	173.88
7	3,462	3,846	3,462	0.0728	212.23
8	3,846	5,769	3,846	0.0778	240.23
9	5,769	7,692	5,769	0.0808	389.85
10	7,692	11,538	7,692	0.0715	545.23
11	11,538	13,462	11,538	0.0815	820.23
12	13,462	38,462	13,462	0.0735	976.96
13	38,462	76,923	38,462	0.0765	2,814.46
14	76,923	78,846	76,923	0.8842	5,756.77
15	78,846	.....	78,846	0.0962	7,457.15

Line e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	At Least	But less than			
	Column 1	Column 2				Column 3	Column 4	Column 5
1	\$0	\$31	\$0	0.0400	\$0
2	31	42	31	0.0450	1.23
3	42	50	42	0.0525	1.75
4	50	77	50	0.0590	2.15
5	77	288	77	0.0645	3.74
6	288	346	288	0.0665	17.39
7	346	385	346	0.0728	21.22
8	385	577	385	0.0778	24.02
9	577	769	577	0.0808	38.98
10	769	1,154	769	0.0715	54.52
11	1,154	1,346	1,154	0.0815	82.02
12	1,346	3,846	1,346	0.0735	97.70
13	3,846	7,692	3,846	0.0765	281.45
14	7,692	7,885	7,692	0.8842	575.68
15	7,885	.....	7,885	0.0962	745.72

Line e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	At Least	But less than			
	Column 1	Column 2				Column 3	Column 4	Column 5
1	\$0	\$333	\$0	0.0400	\$0
2	333	458	333	0.0450	13.33
3	458	542	458	0.0525	18.96
4	542	833	542	0.0590	23.33
5	833	3,125	833	0.0645	40.54
6	3,125	3,750	3,125	0.0665	188.38
7	3,750	4,167	3,750	0.0728	229.92
8	4,167	6,250	4,167	0.0778	260.25
9	6,250	8,333	6,250	0.0808	422.33
10	8,333	12,500	8,333	0.0715	590.67
11	12,500	14,583	12,500	0.0815	888.58
12	14,583	41,667	14,583	0.0735	1,058.38
13	41,667	83,333	41,667	0.0765	3,049.00
14	83,333	85,417	83,333	0.8842	6,236.50
15	85,417	.....	85,417	0.0962	8,078.58

Line e	If annual wages (after subtracting deductions and exemptions) are:		Subtract amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. The resulting sum is the annualized tax.
	At Least	But less than			
	Column 1	Column 2				Column 3	Column 4	Column 5
1	\$0	\$8,000	\$0	0.0400	\$0
2	8,000	11,000	8,000	0.0450	320.00
3	11,000	13,000	11,000	0.0525	455.00
4	13,000	20,000	13,000	0.0590	560.00
5	20,000	75,000	20,000	0.0645	973.00
6	75,000	90,000	75,000	0.0665	4,521.00
7	90,000	100,000	90,000	0.0728	5,518.00
8	100,000	150,000	100,000	0.0778	6,246.00
9	150,000	200,000	150,000	0.0808	10,136.00
10	200,000	300,000	200,000	0.0715	14,176.00
11	300,000	350,000	300,000	0.0815	21,326.00
12	350,000	1,000,000	350,000	0.0735	25,401.00
13	1,000,000	2,000,000	1,000,000	0.0765	73,176.00
14	2,000,000	2,050,000	2,000,000	0.8842	149,676.00
15	2,050,000	.....	2,050,000	0.0962	193,886.00

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 method on pages 16 through 19, for net taxable weekly wages paid up to \$600. Before using this table, use page 14 to find amounts to be subtracted from gross weekly wages. For wages over \$600, use the exact calculation method on pages 16 through 19.

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
\$1	\$0.04	\$51	\$2.04	\$101	\$4.04	\$151	\$6.04	\$201	\$8.28	\$251	\$10.83
2	0.08	52	2.08	102	4.08	152	6.08	202	8.32	252	10.89
3	0.12	53	2.12	103	4.12	153	6.12	203	8.37	253	10.95
4	0.16	54	2.16	104	4.16	154	6.16	204	8.41	254	11.01
5	0.20	55	2.20	105	4.20	155	6.21	205	8.46	255	11.06
6	0.24	56	2.24	106	4.24	156	6.25	206	8.50	256	11.12
7	0.28	57	2.28	107	4.28	157	6.30	207	8.55	257	11.18
8	0.32	58	2.32	108	4.32	158	6.34	208	8.59	258	11.24
9	0.36	59	2.36	109	4.36	159	6.39	209	8.64	259	11.30
10	0.40	60	2.40	110	4.40	160	6.43	210	8.68	260	11.36
11	0.44	61	2.44	111	4.44	161	6.48	211	8.73	261	11.42
12	0.48	62	2.48	112	4.48	162	6.52	212	8.77	262	11.48
13	0.52	63	2.52	113	4.52	163	6.57	213	8.83	263	11.54
14	0.56	64	2.56	114	4.56	164	6.61	214	8.88	264	11.60
15	0.60	65	2.60	115	4.60	165	6.66	215	8.93	265	11.65
16	0.64	66	2.64	116	4.64	166	6.70	216	8.98	266	11.71
17	0.68	67	2.68	117	4.68	167	6.75	217	9.04	267	11.77
18	0.72	68	2.72	118	4.72	168	6.79	218	9.09	268	11.83
19	0.76	69	2.76	119	4.76	169	6.84	219	9.14	269	11.89
20	0.80	70	2.80	120	4.80	170	6.88	220	9.19	270	11.95
21	0.84	71	2.84	121	4.84	171	6.93	221	9.25	271	12.01
22	0.88	72	2.88	122	4.88	172	6.97	222	9.30	272	12.07
23	0.92	73	2.92	123	4.92	173	7.02	223	9.35	273	12.13
24	0.96	74	2.96	124	4.96	174	7.06	224	9.40	274	12.19
25	1.00	75	3.00	125	5.00	175	7.11	225	9.46	275	12.24
26	1.04	76	3.04	126	5.04	176	7.15	226	9.51	276	12.30
27	1.08	77	3.08	127	5.08	177	7.20	227	9.56	277	12.36
28	1.12	78	3.12	128	5.12	178	7.24	228	9.61	278	12.42
29	1.16	79	3.16	129	5.16	179	7.29	229	9.67	279	12.48
30	1.20	80	3.20	130	5.20	180	7.33	230	9.72	280	12.54
31	1.24	81	3.24	131	5.24	181	7.38	231	9.77	281	12.60
32	1.28	82	3.28	132	5.28	182	7.42	232	9.82	282	12.66
33	1.32	83	3.32	133	5.32	183	7.47	233	9.88	283	12.72
34	1.36	84	3.36	134	5.36	184	7.51	234	9.93	284	12.78
35	1.40	85	3.40	135	5.40	185	7.56	235	9.98	285	12.83
36	1.44	86	3.44	136	5.44	186	7.60	236	10.03	286	12.89
37	1.48	87	3.48	137	5.48	187	7.65	237	10.09	287	12.95
38	1.52	88	3.52	138	5.52	188	7.69	238	10.14	288	13.01
39	1.56	89	3.56	139	5.56	189	7.74	239	10.19	289	13.07
40	1.60	90	3.60	140	5.60	190	7.78	240	10.24	290	13.13
41	1.64	91	3.64	141	5.64	191	7.83	241	10.30	291	13.19
42	1.68	92	3.68	142	5.68	192	7.87	242	10.35	292	13.25
43	1.72	93	3.72	143	5.72	193	7.92	243	10.40	293	13.31
44	1.76	94	3.76	144	5.76	194	7.96	244	10.45	294	13.37
45	1.80	95	3.80	145	5.80	195	8.01	245	10.51	295	13.42
46	1.84	96	3.84	146	5.84	196	8.05	246	10.56	296	13.48
47	1.88	97	3.88	147	5.88	197	8.10	247	10.61	297	13.54
48	1.92	98	3.92	148	5.92	198	8.14	248	10.66	298	13.60
49	1.96	99	3.96	149	5.96	199	8.19	249	10.72	299	13.66
50	2.00	100	4.00	150	6.00	200	8.23	250	10.77	300	13.72

(continued on next page)

**New York State
SINGLE or MARRIED**

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

(continued from preceding page)

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
\$301	\$13.78	\$351	\$16.73	\$401	\$19.77	\$451	\$22.99	\$501	\$26.22	\$551	\$29.44
302	13.84	352	16.79	402	19.83	452	23.06	502	26.28	552	29.51
303	13.90	353	16.85	403	19.90	453	23.12	503	26.35	553	29.57
304	13.96	354	16.91	404	19.96	454	23.19	504	26.41	554	29.64
305	14.01	355	16.96	405	20.03	455	23.25	505	26.48	555	29.70
306	14.07	356	17.02	406	20.09	456	23.32	506	26.54	556	29.77
307	14.13	357	17.08	407	20.16	457	23.38	507	26.61	557	29.83
308	14.19	358	17.14	408	20.22	458	23.44	508	26.67	558	29.89
309	14.25	359	17.20	409	20.28	459	23.51	509	26.73	559	29.96
310	14.31	360	17.26	410	20.35	460	23.57	510	26.80	560	30.02
311	14.37	361	17.32	411	20.41	461	23.64	511	26.86	561	30.09
312	14.43	362	17.38	412	20.48	462	23.70	512	26.93	562	30.15
313	14.49	363	17.44	413	20.54	463	23.77	513	26.99	563	30.22
314	14.55	364	17.50	414	20.61	464	23.83	514	27.06	564	30.28
315	14.60	365	17.55	415	20.67	465	23.90	515	27.12	565	30.35
316	14.66	366	17.61	416	20.74	466	23.96	516	27.19	566	30.41
317	14.72	367	17.67	417	20.80	467	24.03	517	27.25	567	30.48
318	14.78	368	17.73	418	20.86	468	24.09	518	27.31	568	30.54
319	14.84	369	17.79	419	20.93	469	24.15	519	27.38	569	30.60
320	14.90	370	17.85	420	20.99	470	24.22	520	27.44	570	30.67
321	14.96	371	17.91	421	21.06	471	24.28	521	27.51	571	30.73
322	15.02	372	17.97	422	21.12	472	24.35	522	27.57	572	30.80
323	15.08	373	18.03	423	21.19	473	24.41	523	27.64	573	30.86
324	15.14	374	18.09	424	21.25	474	24.48	524	27.70	574	30.93
325	15.19	375	18.14	425	21.32	475	24.54	525	27.77	575	30.99
326	15.25	376	18.20	426	21.38	476	24.61	526	27.83	576	31.06
327	15.31	377	18.26	427	21.45	477	24.67	527	27.90	577	31.12
328	15.37	378	18.32	428	21.51	478	24.73	528	27.96	578	31.18
329	15.43	379	18.38	429	21.57	479	24.80	529	28.02	579	31.25
330	15.49	380	18.44	430	21.64	480	24.86	530	28.09	580	31.31
331	15.55	381	18.50	431	21.70	481	24.93	531	28.15	581	31.38
332	15.61	382	18.56	432	21.77	482	24.99	532	28.22	582	31.44
333	15.67	383	18.62	433	21.83	483	25.06	533	28.28	583	31.51
334	15.73	384	18.68	434	21.90	484	25.12	534	28.35	584	31.57
335	15.78	385	18.74	435	21.96	485	25.19	535	28.41	585	31.64
336	15.84	386	18.80	436	22.03	486	25.25	536	28.48	586	31.70
337	15.90	387	18.87	437	22.09	487	25.32	537	28.54	587	31.77
338	15.96	388	18.93	438	22.15	488	25.38	538	28.60	588	31.83
339	16.02	389	18.99	439	22.22	489	25.44	539	28.67	589	31.89
340	16.08	390	19.06	440	22.28	490	25.51	540	28.73	590	31.96
341	16.14	391	19.12	441	22.35	491	25.57	541	28.80	591	32.02
342	16.20	392	19.19	442	22.41	492	25.64	542	28.86	592	32.09
343	16.26	393	19.25	443	22.48	493	25.70	543	28.93	593	32.15
344	16.32	394	19.32	444	22.54	494	25.77	544	28.99	594	32.22
345	16.37	395	19.38	445	22.61	495	25.83	545	29.06	595	32.28
346	16.43	396	19.45	446	22.67	496	25.90	546	29.12	596	32.35
347	16.49	397	19.51	447	22.74	497	25.96	547	29.19	597	32.41
348	16.55	398	19.57	448	22.80	498	26.02	548	29.25	598	32.47
349	16.61	399	19.64	449	22.86	499	26.09	549	29.31	599	32.54
350	16.67	400	19.70	450	22.93	500	26.15	550	29.38	600	32.60

New York State Conversion of Tables

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

A. General rule

1. Determine the factor that will convert the payroll in question to a more common payroll period for which tables are available (i.e., quarterly is 3 times the monthly, 28-day is 2 times the biweekly, etc.).
2. Using this factor, convert the payroll to the equivalent for the more common period (quarterly \div 3 = monthly, etc.).
3. Apply the table or method for the more common period to the derived equivalent wages, and get the amount to be withheld for the more common period.
4. Convert the amount that would be withheld for the more common period by the factor found in Step 1 above. This is the amount to be withheld for the payroll period in question.

B. Using the Monthly table for Quarterly payrolls

1. Quarterly (3 months) \div monthly (1 month) = factor of 3.
2. Divide the quarterly wages by 3 to get a monthly equivalent.
3. Refer to the monthly withholding table, using the monthly equivalent wages, and get the amount that would be withheld monthly, under the appropriate exemption column.
4. Multiply the monthly withholding amount by 3 to get the quarterly equivalent. This is the amount to be withheld.

Example: New York State - Personal Income Tax

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

- (1) Factor = 3
- (2) $\$6,750 \div 3 = \$2,250$
- (3) Refer to New York State Monthly Married Table (page 11)
Withholding tax on \$2,250 wages, 2 exemptions = \$69.50
- (4) $\$69.50 \times 3 = \208.50

C. Using the Monthly table for 10-day payroll

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

D. Salaries paid on a 10-month basis: Converting salaries to a 12-month basis in order to use the Monthly table (or Semimonthly, etc.)

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