



# **New York State, New York City, and Yonkers Withholding Tax Tables and Methods**

**Effective January 1, 2006**

**This booklet includes tax tables and methods that replace those from Publications NYS-50-T (1/04) and NYS-50-T.1 (1/05).**

The information presented is current as of the publication's print date. Visit our Web site at [www.nystax.gov](http://www.nystax.gov) for up-to-date information.

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## Highlights of changes and other important information

The New York State, New York City, and Yonkers withholding tax tables and methods have been revised effective for tax years 2006 and after.

This publication replaces:

- the entire booklet NYS-50-T (1/04), *New York State, City of New York, and City of Yonkers Withholding Tax Tables and Methods, Effective January 1, 2004*; and
- the entire booklet NYS-50-T.1 (1/05), *Revised New York State, City of New York, and City of Yonkers Withholding Tax Computational Rules, Effective January 1, 2005*.

**Note:** All Yonkers tables have been revised as well as the supplemental wage payment withholding rates. Also, the exact calculation method tables have been revised for all payroll periods for annual wages (after subtracting deductions and exemptions) as follows:

	New York State wages at least	New York City wages at least
Single	\$100,000	\$100,000
Married	\$150,000	\$100,000

With the exception of the errors noted below, continue to use Publication NYS-50 (1/04), *Employer's Guide to Unemployment Insurance, Wage Reporting, and Withholding Tax*, until further notice.

### Errors in Publication NYS-50 (1/04)

#### Page 16, *Pension reduction*

There are errors in items 2 and 3. The correct benefit reductions should read as follows:

2. If a base-period employer contributed **more than 50%** (but less than 100%) to the pension plan, the weekly benefit will be reduced by 50% of the weekly pension amount.
3. If a base-period employer contributed **50% or less** to the pension plan, there will be no reduction in the weekly benefit rate.

#### Page 23, *Withholding requirements for seamen*

The corrected section should read as follows:

New York State, New York City, and Yonkers income taxes may not be withheld from compensation paid to seamen engaged in foreign, coastwise, intercoastal, interstate or noncontiguous trade, **or an individual employed on any fishing vessel or fish processing vessel**.

However, seamen may request New York State, New York City, or Yonkers withholding, regardless of their resident status.

#### Page 34, *Unemployment insurance, wage reporting, and withholding tax requirements chart for certain items of income*

The withholding tax requirement for item 39, **Interest-free and below market-interest-rate loans**, should be **No**.

### Page 35, New York State Department of Taxation and Finance — *New hire reporting requirements*

#### Change to the definition of hiring date under the new hire reporting requirements

Beginning July 1, 2005, employers must use the first day compensated services are performed by an employee as the hiring date. This would be the first day any services are performed for which the employee will be paid wages or other compensation, or the first day an employee working for commissions is eligible to earn commissions. After June 30, 2005, there is no longer an option to choose one of the four dates listed in the NYS-50 (1/04) as the hiring date. However, employers must continue to follow the other new hire reporting requirements.

Employers who are required to report to New York State (and multistate employers who designate New York as their reporting state) should submit new hire information:

- via the internet at **[www.nynewhire.com](http://www.nynewhire.com)**
- by fax to (518) 869-3318, or
- by mail to:

NYS DEPARTMENT OF TAXATION AND FINANCE  
NEW HIRE NOTIFICATION  
PO BOX 15119  
ALBANY NY 12212-5119

### Page 38, *Need help? Unemployment insurance issues — Where do I call?*

The phone number for questions regarding enforcement actions taken to collect monies due in bankruptcy situations has changed to (518) 485-6100.

The address for New York Employer Services has changed to 75 Broad St., New York NY 10004, and the phone number has changed to (212) 510-2818.

### Page 40, *Unemployment insurance tax services offices*

The address for the NYS Department of Labor Manhattan East office has changed to 75 Broad St., New York NY 10004, and the telephone number has changed to (212) 510-2830.

There is also a Special Audit and Enforcement office located at 75 Broad St., New York NY 10004. Their telephone number is (212) 510-2818.

### Other information

#### SUTA (State Unemployment Tax Act) Dumping

The SUTA Dumping Prevention Act of 2004 was signed by President Bush in August of 2004. In order for New York to conform to the requirements of this Act, Governor Pataki recently signed legislation that prohibits the practice of SUTA dumping effective January 1, 2006. Employers and financial

(continued)

## Highlights of changes and other important information (continued)

advisors engage in SUTA dumping when they attempt to manipulate State experience rating systems in order to obtain a lower tax rate than their unemployment experience would otherwise allow.

SUTA dumping is present when a business attempts to transfer to another employer where there is at least ten percent common ownership, management or control of the two employers, some or all of its workforce and/or payroll in order to reduce unemployment liabilities by obtaining a lower rate of contributions. SUTA dumping also occurs when a person who is not liable for contributions at the time it acquires a business of an employer, is found to have acquired the business solely or primarily for the purpose of obtaining a lower rate of contributions.

If a violation of the statute is determined to have occurred, a penalty of ten percent of the employer's taxable wages in the last completed payroll year or \$10,000, whichever is greater, shall be assessed. An individual who knowingly advises another individual to violate or attempt to violate the statute is subject to a civil penalty of \$10,000. In addition to these penalties, any violation of the statute shall constitute a Class E felony that is punishable by a term of imprisonment.

The New York State Department of Labor has developed programs and procedures to detect SUTA dumping. Any possible incident of SUTA dumping may be reported by contacting the Unemployment Insurance Fraud Control Unit at (518) 485-2144 or by calling our confidential 24 hours toll-free fraud number at 1 888 598-2077.

### Important notice to employers of construction workers

Effective January 1, 2006, employers with payroll in one or more of the New York Compensation Insurance Rating Board construction classification codes are no longer required to file Form NYS-45-CC, *Quarterly Supplemental Return for Construction Employers*.

### 2006 Form IT-2104, Employee's Withholding Allowance Certificate

The *additional withholding per week* dollar amounts and the number of allowances in the charts on page 4 of the 2005 instructions for Form IT-2104 have been revised for tax year 2006. If an employee filed a 2005 Form IT-2104 and used Chart I or Chart II on page 4 of the 2005 Form IT-2104 to compute an additional dollar amount to claim on lines 3, 4, or 5 of Form IT-2104, the employee should be encouraged to complete a 2006 Form IT-2104. If these employees do not file a 2006 Form IT-2104, the employees may be overwithheld for New York State, New York City, and Yonkers purposes.

### NYS Department of Taxation and Finance Subscription Service

The NYS Department of Taxation and Finance Subscription Service provides e-mail notification containing direct links to newly posted content on our Internet site. You may choose to receive content either on an *As Issued* basis or on a weekly (*Weekly Digest*) basis. Notifications are categorized by the type of information and provided based on the lists to which you choose to subscribe. To sign up for this subscription service, go to the Tax Department's Web site at [www.nystax.gov](http://www.nystax.gov) and click on *Electronic Services*.

## Supplemental wage payment withholding rates

### Effective January 1, 2006

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 following supplemental rates:
 

<b>New York State .....</b>	<b>7.35%</b>	<b>(.0735)</b>
<b>New York City Resident.....</b>	<b>4.00%</b>	<b>(.04)</b>
<b>Yonkers Resident .....</b>	<b>0.735%</b>	<b>(.00735)</b>
<b>Yonkers Nonresident.....</b>	<b>0.50%</b>	<b>(.0050)</b>
  - 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 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.

## New York State Withholding tax tables and methods

Index to New York State income tax tables and methods

**Method I - Wage bracket tables I - V**

Payroll period	Page number Single table	Page number Married table
Weekly	T-2	T-3
Biweekly	T-4	T-5
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Monthly	T-8	T-9
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**Method II - Exact Calculation Method and Dollar to Dollar tables**

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T-2 (1/06)

WAGES		EXEMPTIONS CLAIMED										10	
At	But	0	1	2	3	4	5	6	7	8	9	10	
Least	Less Than	TAX TO BE WITHHELD											
Method I	\$0	\$100	\$0.00										
	100	105	0.00										
	105	110	0.00										
Table I	110	115	0.00	\$0.00									
	115	120	0.00	0.00									
	120	125	0.00	0.00									
NY STATE	125	130	0.00	0.00									
	130	135	0.00	0.00	\$0.00								
	135	140	0.10	0.00	0.00								
Income Tax	140	145	0.30	0.00	0.00								
	145	150	0.50	0.00	0.00								
	150	160	0.80	0.10	0.00	\$0.00							
SINGLE	160	170	1.20	0.50	0.00	0.00							
	170	180	1.60	0.90	0.10	0.00	\$0.00						
	180	190	2.00	1.30	0.50	0.00	0.00						
WEEKLY	190	200	2.40	1.70	0.90	0.10	0.00	\$0.00					
	200	210	2.80	2.10	1.30	0.50	0.00	0.00					
	210	220	3.20	2.50	1.70	0.90	0.20	0.00	\$0.00				
Payroll Period	220	230	3.60	2.90	2.10	1.30	0.60	0.00	0.00				
	230	240	4.00	3.30	2.50	1.70	1.00	0.20	0.00	\$0.00			
	240	250	4.40	3.70	2.90	2.10	1.40	0.60	0.00	0.00	\$0.00		
WEEKLY	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	
WEEKLY	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
WEEKLY	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
WEEKLY	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
WEEKLY	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
WEEKLY	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
WEEKLY	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
WEEKLY	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
WEEKLY	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
WEEKLY	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
WEEKLY	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
WEEKLY	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
WEEKLY	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	
<b>\$650 &amp; over</b>		Use Method II, "Exact Calculation Method," on page T-13 of this booklet											

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$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
<b>\$650 &amp; over</b>		Use Method II, "Exact Calculation Method," on page T-14 of this booklet										

Method I

Table I

**NY STATE  
Income Tax**

**MARRIED**

**WEEKLY**

Payroll Period

T-4 (1/06)

WAGES		EXEMPTIONS CLAIMED										10	
At	But	0	1	2	3	4	5	6	7	8	9	or more	
Least	Less Than	TAX TO BE WITHHELD											
Method I	\$0	\$200	\$0.00										
	200	210	0.00										
	210	220	0.00										
Table II	220	230	0.00	\$0.00									
	230	240	0.00	0.00									
	240	250	0.00	0.00									
	250	260	0.00	0.00									
	260	270	0.00	0.00	\$0.00								
NY STATE	270	280	0.30	0.00	0.00								
Income Tax	280	290	0.70	0.00	0.00								
	290	300	1.10	0.00	0.00								
	300	320	1.70	0.10	0.00	\$0.00							
	320	340	2.50	0.90	0.00	0.00							
	340	360	3.30	1.70	0.20	0.00	\$0.00						
	360	380	4.10	2.50	1.00	0.00	0.00						
SINGLE	380	400	4.90	3.30	1.80	0.30	0.00	\$0.00					
	400	420	5.70	4.10	2.60	1.10	0.00	0.00					
	420	440	6.50	4.90	3.40	1.90	0.30	0.00	\$0.00				
	440	460	7.30	5.70	4.20	2.70	1.10	0.00	0.00	\$0.00			
	460	480	8.10	6.50	5.00	3.50	1.90	0.40	0.00	0.00			
BIWEEKLY	480	500	8.90	7.30	5.80	4.30	2.70	1.20	0.00	0.00	\$0.00		
Payroll Period	500	520	9.70	8.10	6.60	5.10	3.50	2.00	0.40	0.00	0.00		
	520	540	10.50	8.90	7.40	5.90	4.30	2.80	1.20	0.00	0.00	\$0.00	
	540	560	11.30	9.70	8.20	6.70	5.10	3.60	2.00	0.50	0.00	0.00	
	560	580	12.10	10.50	9.00	7.50	5.90	4.40	2.80	1.30	0.00	0.00	\$0.00
	580	600	12.90	11.30	9.80	8.30	6.70	5.20	3.60	2.10	0.60	0.00	0.00
	600	620	13.80	12.10	10.60	9.10	7.50	6.00	4.40	2.90	1.40	0.00	0.00
	620	640	14.70	13.00	11.40	9.90	8.30	6.80	5.20	3.70	2.20	0.60	0.00
	640	660	15.60	13.90	12.20	10.70	9.10	7.60	6.00	4.50	3.00	1.40	0.00
	660	680	16.50	14.80	13.10	11.50	9.90	8.40	6.80	5.30	3.80	2.20	0.70
	680	700	17.40	15.70	14.00	12.30	10.70	9.20	7.60	6.10	4.60	3.00	1.50
	700	720	18.50	16.60	14.90	13.10	11.50	10.00	8.40	6.90	5.40	3.80	2.30
	720	740	19.50	17.50	15.80	14.00	12.30	10.80	9.20	7.70	6.20	4.60	3.10
	740	760	20.60	18.60	16.70	14.90	13.20	11.60	10.00	8.50	7.00	5.40	3.90
	760	780	21.60	19.60	17.60	15.80	14.10	12.40	10.80	9.30	7.80	6.20	4.70
	780	800	22.80	20.70	18.60	16.70	15.00	13.30	11.60	10.10	8.60	7.00	5.50
	800	820	24.00	21.70	19.70	17.70	15.90	14.20	12.50	10.90	9.40	7.80	6.30
	820	840	25.20	22.90	20.70	18.70	16.80	15.10	13.40	11.70	10.20	8.60	7.10
	840	860	26.40	24.10	21.80	19.80	17.80	16.00	14.30	12.50	11.00	9.40	7.90
	860	880	27.50	25.30	23.00	20.80	18.80	16.90	15.20	13.40	11.80	10.20	8.70
	880	900	28.70	26.50	24.20	21.90	19.90	17.80	16.10	14.30	12.60	11.00	9.50
	900	920	29.90	27.60	25.40	23.10	20.90	18.90	17.00	15.20	13.50	11.80	10.30
	920	940	31.10	28.80	26.50	24.30	22.00	19.90	17.90	16.10	14.40	12.70	11.10
	940	960	32.30	30.00	27.70	25.50	23.20	21.00	19.00	17.00	15.30	13.60	11.90
	960	980	33.40	31.20	28.90	26.60	24.40	22.10	20.00	18.00	16.20	14.50	12.70
	980	1,000	34.60	32.40	30.10	27.80	25.50	23.30	21.10	19.00	17.10	15.40	13.60
	1,000	1,020	35.80	33.50	31.30	29.00	26.70	24.50	22.20	20.10	18.10	16.30	14.50
	1,020	1,040	37.00	34.70	32.40	30.20	27.90	25.60	23.40	21.10	19.10	17.20	15.40
	1,040	1,060	38.30	35.90	33.60	31.40	29.10	26.80	24.50	22.30	20.20	18.20	16.30
	1,060	1,080	39.60	37.10	34.80	32.50	30.30	28.00	25.70	23.50	21.20	19.20	17.20
	1,080	1,100	41.00	38.40	36.00	33.70	31.40	29.20	26.90	24.60	22.40	20.30	18.20
	1,100	1,120	42.40	39.80	37.20	34.90	32.60	30.40	28.10	25.80	23.50	21.30	19.30
	1,120	1,140	43.80	41.10	38.50	36.10	33.80	31.50	29.30	27.00	24.70	22.50	20.30
	1,140	1,160	45.10	42.50	39.90	37.30	35.00	32.70	30.40	28.20	25.90	23.60	21.40
	1,160	1,180	46.50	43.90	41.20	38.60	36.20	33.90	31.60	29.40	27.10	24.80	22.50
	1,180	1,200	47.90	45.20	42.60	40.00	37.30	35.10	32.80	30.50	28.30	26.00	23.70
	1,200	1,220	49.20	46.60	44.00	41.30	38.70	36.30	34.00	31.70	29.40	27.20	24.90
	1,220	1,240	50.60	48.00	45.30	42.70	40.10	37.40	35.20	32.90	30.60	28.40	26.10
	1,240	1,260	52.00	49.30	46.70	44.10	41.40	38.80	36.30	34.10	31.80	29.50	27.30
	1,260	1,280	53.30	50.70	48.10	45.40	42.80	40.20	37.50	35.30	33.00	30.70	28.40
	1,280	1,300	54.70	52.10	49.50	46.80	44.20	41.50	38.90	36.40	34.20	31.90	29.60
	<b>\$1,300 &amp; over</b>		Use Method II, "Exact Calculation Method," on page T-13 of this booklet										

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$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
<b>\$1,300 &amp; over</b>		Use Method II, "Exact Calculation Method," on page T-14 of this booklet										

Method I

Table II

**NY STATE  
Income Tax**

**MARRIED**

**BIWEEKLY**

Payroll Period

T-6 (1/06)

WAGES		EXEMPTIONS CLAIMED											10
At	But	0	1	2	3	4	5	6	7	8	9	10	
Least	Less Than	TAX TO BE WITHHELD											or more
<b>Method I</b>	<b>\$0</b>	<b>\$100</b>	\$0.00										
	<b>100</b>	<b>200</b>	0.00										
	<b>200</b>	<b>230</b>	0.00										
<b>Table III</b>	<b>230</b>	<b>240</b>	0.00	\$0.00									
	<b>240</b>	<b>250</b>	0.00	0.00									
	<b>250</b>	<b>260</b>	0.00	0.00									
	<b>260</b>	<b>270</b>	0.00	0.00									
	<b>270</b>	<b>280</b>	0.00	0.00	\$0.00								
	<b>280</b>	<b>290</b>	0.00	0.00	0.00								
<b>NY STATE</b>	<b>290</b>	<b>300</b>	0.20	0.00	0.00								
<b>Income Tax</b>	<b>300</b>	<b>320</b>	0.80	0.00	0.00								
	<b>320</b>	<b>340</b>	1.60	0.00	0.00	\$0.00							
	<b>340</b>	<b>360</b>	2.40	0.70	0.00	0.00							
	<b>360</b>	<b>380</b>	3.20	1.50	0.00	0.00	\$0.00						
	<b>380</b>	<b>400</b>	4.00	2.30	0.60	0.00	0.00						
<b>SINGLE</b>	<b>400</b>	<b>420</b>	4.80	3.10	1.40	0.00	0.00	\$0.00					
	<b>420</b>	<b>440</b>	5.60	3.90	2.20	0.60	0.00	0.00					
	<b>440</b>	<b>460</b>	6.40	4.70	3.00	1.40	0.00	0.00	\$0.00				
	<b>460</b>	<b>480</b>	7.20	5.50	3.80	2.20	0.50	0.00	0.00				
	<b>480</b>	<b>500</b>	8.00	6.30	4.60	3.00	1.30	0.00	0.00	\$0.00			
	<b>500</b>	<b>520</b>	8.80	7.10	5.40	3.80	2.10	0.40	0.00	0.00	\$0.00		
	<b>520</b>	<b>540</b>	9.60	7.90	6.20	4.60	2.90	1.20	0.00	0.00	0.00		
<b>SEMIMONTHLY</b>	<b>540</b>	<b>560</b>	10.40	8.70	7.00	5.40	3.70	2.00	0.40	0.00	0.00	\$0.00	
<b>Payroll Period</b>	<b>560</b>	<b>580</b>	11.20	9.50	7.80	6.20	4.50	2.80	1.20	0.00	0.00	0.00	
	<b>580</b>	<b>600</b>	12.00	10.30	8.60	7.00	5.30	3.60	2.00	0.30	0.00	0.00	\$0.00
	<b>600</b>	<b>620</b>	12.80	11.10	9.40	7.80	6.10	4.40	2.80	1.10	0.00	0.00	0.00
	<b>620</b>	<b>640</b>	13.60	11.90	10.20	8.60	6.90	5.20	3.60	1.90	0.20	0.00	0.00
	<b>640</b>	<b>660</b>	14.50	12.70	11.00	9.40	7.70	6.00	4.40	2.70	1.00	0.00	0.00
	<b>660</b>	<b>680</b>	15.40	13.50	11.80	10.20	8.50	6.80	5.20	3.50	1.80	0.20	0.00
	<b>680</b>	<b>700</b>	16.30	14.40	12.60	11.00	9.30	7.60	6.00	4.30	2.60	1.00	0.00
	<b>700</b>	<b>720</b>	17.20	15.30	13.50	11.80	10.10	8.40	6.80	5.10	3.40	1.80	0.10
	<b>720</b>	<b>740</b>	18.10	16.20	14.40	12.60	10.90	9.20	7.60	5.90	4.20	2.60	0.90
	<b>740</b>	<b>760</b>	19.00	17.10	15.30	13.40	11.70	10.00	8.40	6.70	5.00	3.40	1.70
	<b>760</b>	<b>780</b>	20.10	18.00	16.20	14.30	12.50	10.80	9.20	7.50	5.80	4.20	2.50
	<b>780</b>	<b>800</b>	21.10	18.90	17.10	15.20	13.30	11.60	10.00	8.30	6.60	5.00	3.30
	<b>800</b>	<b>820</b>	22.20	20.00	18.00	16.10	14.20	12.40	10.80	9.10	7.40	5.80	4.10
	<b>820</b>	<b>840</b>	23.20	21.00	18.90	17.00	15.10	13.20	11.60	9.90	8.20	6.60	4.90
	<b>840</b>	<b>860</b>	24.40	22.10	19.90	17.90	16.00	14.10	12.40	10.70	9.00	7.40	5.70
	<b>860</b>	<b>880</b>	25.60	23.10	20.90	18.80	16.90	15.00	13.20	11.50	9.80	8.20	6.50
	<b>880</b>	<b>900</b>	26.70	24.30	22.00	19.80	17.80	15.90	14.10	12.30	10.60	9.00	7.30
	<b>900</b>	<b>920</b>	27.90	25.50	23.00	20.90	18.70	16.80	15.00	13.10	11.40	9.80	8.10
	<b>920</b>	<b>940</b>	29.10	26.60	24.20	21.90	19.70	17.70	15.90	14.00	12.20	10.60	8.90
	<b>940</b>	<b>960</b>	30.30	27.80	25.40	23.00	20.80	18.60	16.80	14.90	13.00	11.40	9.70
	<b>960</b>	<b>980</b>	31.50	29.00	26.50	24.10	21.80	19.60	17.70	15.80	13.90	12.20	10.50
	<b>980</b>	<b>1,000</b>	32.60	30.20	27.70	25.30	22.90	20.70	18.60	16.70	14.80	13.00	11.30
	<b>1,000</b>	<b>1,020</b>	33.80	31.40	28.90	26.40	24.00	21.70	19.50	17.60	15.70	13.80	12.10
	<b>1,020</b>	<b>1,040</b>	35.00	32.50	30.10	27.60	25.20	22.80	20.60	18.50	16.60	14.70	12.90
	<b>1,040</b>	<b>1,060</b>	36.20	33.70	31.30	28.80	26.30	23.90	21.60	19.50	17.50	15.60	13.80
	<b>1,060</b>	<b>1,080</b>	37.40	34.90	32.40	30.00	27.50	25.10	22.70	20.50	18.40	16.50	14.70
	<b>1,080</b>	<b>1,100</b>	38.50	36.10	33.60	31.20	28.70	26.20	23.80	21.60	19.40	17.40	15.60
	<b>1,100</b>	<b>1,120</b>	39.70	37.30	34.80	32.30	29.90	27.40	25.00	22.60	20.40	18.30	16.50
	<b>1,120</b>	<b>1,140</b>	41.00	38.40	36.00	33.50	31.10	28.60	26.10	23.70	21.50	19.30	17.40
	<b>1,140</b>	<b>1,160</b>	42.30	39.60	37.20	34.70	32.20	29.80	27.30	24.90	22.50	20.30	18.30
	<b>1,160</b>	<b>1,180</b>	43.70	40.80	38.30	35.90	33.40	31.00	28.50	26.00	23.60	21.40	19.20
	<b>1,180</b>	<b>1,200</b>	45.10	42.20	39.50	37.10	34.60	32.10	29.70	27.20	24.80	22.40	20.20
	<b>1,200</b>	<b>1,220</b>	46.40	43.60	40.70	38.20	35.80	33.30	30.90	28.40	26.00	23.50	21.30
	<b>1,220</b>	<b>1,240</b>	47.80	45.00	42.10	39.40	37.00	34.50	32.00	29.60	27.10	24.70	22.30
	<b>1,240</b>	<b>1,260</b>	49.20	46.30	43.50	40.60	38.10	35.70	33.20	30.80	28.30	25.90	23.40
	<b>1,260</b>	<b>1,280</b>	50.50	47.70	44.80	42.00	39.30	36.90	34.40	31.90	29.50	27.00	24.60
	<b>1,280</b>	<b>1,300</b>	51.90	49.10	46.20	43.40	40.50	38.00	35.60	33.10	30.70	28.20	25.80
	<b>1,300</b>	<b>1,320</b>	53.30	50.40	47.60	44.70	41.90	39.20	36.80	34.30	31.90	29.40	26.90
	<b>1,320</b>	<b>1,340</b>	54.70	51.80	48.90	46.10	43.20	40.40	37.90	35.50	33.00	30.60	28.10
	<b>1,340</b>	<b>1,360</b>	56.00	53.20	50.30	47.50	44.60	41.80	39.10	36.70	34.20	31.80	29.30
	<b>\$1,360 &amp; over</b>		Use Method II, "Exact Calculation Method," on page T-13 of this booklet										

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

Method I  
 Table III  
**NY STATE**  
**Income Tax**  
  
**MARRIED**  
  
**SEMIMONTHLY**  
 Payroll Period

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

WAGES		EXEMPTIONS CLAIMED										10	
At	But	0	1	2	3	4	5	6	7	8	9	or more	
Least	Less Than	TAX TO BE WITHHELD											
<b>Method I</b>	<b>\$0</b>	<b>\$200</b>	\$0.00										
	<b>200</b>	<b>400</b>	0.00										
	<b>400</b>	<b>460</b>	0.00										
<b>Table IV</b>	<b>460</b>	<b>480</b>	0.00	\$0.00									
	<b>480</b>	<b>500</b>	0.00	0.00									
	<b>500</b>	<b>520</b>	0.00	0.00									
<b>NY STATE</b>	<b>520</b>	<b>540</b>	0.00	0.00									
	<b>540</b>	<b>560</b>	0.00	0.00	\$0.00								
	<b>560</b>	<b>580</b>	0.00	0.00	0.00								
<b>Income Tax</b>	<b>580</b>	<b>600</b>	0.40	0.00	0.00								
	<b>600</b>	<b>640</b>	1.60	0.00	0.00								
	<b>640</b>	<b>680</b>	3.20	0.00	0.00	\$0.00							
<b>SINGLE</b>	<b>680</b>	<b>720</b>	4.80	1.40	0.00	0.00							
	<b>720</b>	<b>760</b>	6.40	3.00	0.00	0.00	\$0.00						
	<b>760</b>	<b>800</b>	8.00	4.60	1.30	0.00	0.00						
<b>MONTHLY</b>	<b>800</b>	<b>840</b>	9.60	6.20	2.90	0.00	0.00	\$0.00					
	<b>840</b>	<b>880</b>	11.20	7.80	4.50	1.20	0.00	0.00					
	<b>880</b>	<b>920</b>	12.80	9.40	6.10	2.80	0.00	0.00	\$0.00				
<b>Payroll Period</b>	<b>920</b>	<b>960</b>	14.40	11.00	7.70	4.40	1.00	0.00	0.00				
	<b>960</b>	<b>1,000</b>	16.00	12.60	9.30	6.00	2.60	0.00	0.00	\$0.00			
	<b>1,000</b>	<b>1,040</b>	17.60	14.20	10.90	7.60	4.20	0.90	0.00	0.00	\$0.00		
	<b>1,040</b>	<b>1,080</b>	19.20	15.80	12.50	9.20	5.80	2.50	0.00	0.00	0.00		
	<b>1,080</b>	<b>1,120</b>	20.80	17.40	14.10	10.80	7.40	4.10	0.80	0.00	0.00	\$0.00	
	<b>1,120</b>	<b>1,160</b>	22.40	19.00	15.70	12.40	9.00	5.70	2.40	0.00	0.00	0.00	
	<b>1,160</b>	<b>1,200</b>	24.00	20.60	17.30	14.00	10.60	7.30	4.00	0.60	0.00	0.00	\$0.00
	<b>1,200</b>	<b>1,240</b>	25.60	22.20	18.90	15.60	12.20	8.90	5.60	2.20	0.00	0.00	0.00
	<b>1,240</b>	<b>1,280</b>	27.20	23.80	20.50	17.20	13.80	10.50	7.20	3.80	0.50	0.00	0.00
	<b>1,280</b>	<b>1,320</b>	29.00	25.40	22.10	18.80	15.40	12.10	8.80	5.40	2.10	0.00	0.00
	<b>1,320</b>	<b>1,360</b>	30.80	27.10	23.70	20.40	17.00	13.70	10.40	7.00	3.70	0.40	0.00
	<b>1,360</b>	<b>1,400</b>	32.60	28.90	25.30	22.00	18.60	15.30	12.00	8.60	5.30	2.00	0.00
	<b>1,400</b>	<b>1,440</b>	34.40	30.70	26.90	23.60	20.20	16.90	13.60	10.20	6.90	3.60	0.20
	<b>1,440</b>	<b>1,480</b>	36.20	32.50	28.70	25.20	21.80	18.50	15.20	11.80	8.50	5.20	1.80
	<b>1,480</b>	<b>1,520</b>	38.00	34.30	30.50	26.80	23.40	20.10	16.80	13.40	10.10	6.80	3.40
	<b>1,520</b>	<b>1,560</b>	40.10	36.10	32.30	28.60	25.00	21.70	18.40	15.00	11.70	8.40	5.00
	<b>1,560</b>	<b>1,600</b>	42.20	37.90	34.10	30.40	26.60	23.30	20.00	16.60	13.30	10.00	6.60
	<b>1,600</b>	<b>1,640</b>	44.30	40.00	35.90	32.20	28.40	24.90	21.60	18.20	14.90	11.60	8.20
	<b>1,640</b>	<b>1,680</b>	46.40	42.10	37.70	34.00	30.20	26.50	23.20	19.80	16.50	13.20	9.80
	<b>1,680</b>	<b>1,720</b>	48.80	44.20	39.80	35.80	32.00	28.30	24.80	21.40	18.10	14.80	11.40
	<b>1,720</b>	<b>1,760</b>	51.10	46.30	41.90	37.60	33.80	30.10	26.40	23.00	19.70	16.40	13.00
	<b>1,760</b>	<b>1,800</b>	53.50	48.60	44.00	39.60	35.60	31.90	28.10	24.60	21.30	18.00	14.60
	<b>1,800</b>	<b>1,840</b>	55.80	50.90	46.10	41.70	37.40	33.70	29.90	26.20	22.90	19.60	16.20
	<b>1,840</b>	<b>1,880</b>	58.20	53.30	48.40	43.80	39.40	35.50	31.70	28.00	24.50	21.20	17.80
	<b>1,880</b>	<b>1,920</b>	60.60	55.60	50.70	45.90	41.50	37.30	33.50	29.80	26.10	22.80	19.40
	<b>1,920</b>	<b>1,960</b>	62.90	58.00	53.10	48.20	43.60	39.30	35.30	31.60	27.80	24.40	21.00
	<b>1,960</b>	<b>2,000</b>	65.30	60.40	55.40	50.50	45.70	41.40	37.10	33.40	29.60	26.00	22.60
	<b>2,000</b>	<b>2,040</b>	67.60	62.70	57.80	52.90	48.00	43.50	39.10	35.20	31.40	27.70	24.20
	<b>2,040</b>	<b>2,080</b>	70.00	65.10	60.20	55.20	50.30	45.60	41.20	37.00	33.20	29.50	25.80
	<b>2,080</b>	<b>2,120</b>	72.40	67.40	62.50	57.60	52.70	47.80	43.30	38.90	35.00	31.30	27.50
	<b>2,120</b>	<b>2,160</b>	74.70	69.80	64.90	60.00	55.00	50.10	45.40	41.00	36.80	33.10	29.30
	<b>2,160</b>	<b>2,200</b>	77.10	72.20	67.20	62.30	57.40	52.50	47.60	43.10	38.70	34.90	31.10
	<b>2,200</b>	<b>2,240</b>	79.40	74.50	69.60	64.70	59.80	54.90	49.90	45.20	40.80	36.70	32.90
	<b>2,240</b>	<b>2,280</b>	81.90	76.90	72.00	67.00	62.10	57.20	52.30	47.40	42.90	38.60	34.70
	<b>2,280</b>	<b>2,320</b>	84.70	79.20	74.30	69.40	64.50	59.60	54.70	49.70	45.00	40.70	36.50
	<b>2,320</b>	<b>2,360</b>	87.40	81.70	76.70	71.80	66.80	61.90	57.00	52.10	47.20	42.80	38.40
	<b>2,360</b>	<b>2,400</b>	90.10	84.40	79.00	74.10	69.20	64.30	59.40	54.50	49.50	44.90	40.50
	<b>2,400</b>	<b>2,440</b>	92.90	87.20	81.50	76.50	71.60	66.70	61.70	56.80	51.90	47.00	42.60
	<b>2,440</b>	<b>2,480</b>	95.60	89.90	84.20	78.80	73.90	69.00	64.10	59.20	54.30	49.30	44.70
	<b>2,480</b>	<b>2,520</b>	98.40	92.60	86.90	81.20	76.30	71.40	66.50	61.50	56.60	51.70	46.80
	<b>2,520</b>	<b>2,560</b>	101.10	95.40	89.70	84.00	78.60	73.70	68.80	63.90	59.00	54.10	49.10
	<b>2,560</b>	<b>2,600</b>	103.80	98.10	92.40	86.70	81.00	76.10	71.20	66.30	61.30	56.40	51.50
	<b>2,600</b>	<b>2,640</b>	106.60	100.90	95.20	89.40	83.70	78.50	73.50	68.60	63.70	58.80	53.90
	<b>2,640</b>	<b>2,680</b>	109.30	103.60	97.90	92.20	86.50	80.80	75.90	71.00	66.10	61.10	56.20
	<b>2,680</b>	<b>2,720</b>	112.10	106.30	100.60	94.90	89.20	83.50	78.30	73.30	68.40	63.50	58.60
<b>\$2,720 &amp; over</b>		Use Method II, "Exact Calculation Method," on page T-13 of this booklet											

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

Method I

Table IV

**NY STATE  
Income Tax**

**MARRIED**

**MONTHLY**

Payroll Period

**\$2,720 & over** Use Method II, "Exact Calculation Method," on page T-14 of this booklet

T-10 (1/06)

WAGES		EXEMPTIONS CLAIMED											10
At	But	0	1	2	3	4	5	6	7	8	9	or more	
Least	Less Than	TAX TO BE WITHHELD											
Method I	\$0	\$25	\$0.00										
	25	28	0.00	\$0.00									
	28	29	0.10	0.00									
Table V	29	30	0.10	0.00	\$0.00								
	30	31	0.10	0.00	0.00								
	31	32	0.20	0.00	0.00	\$0.00							
	32	33	0.20	0.10	0.00	0.00							
	33	34	0.30	0.10	0.00	0.00							
NY STATE	34	35	0.30	0.20	0.00	0.00	\$0.00						
Income Tax	35	36	0.30	0.20	0.00	0.00	0.00						
	36	37	0.40	0.20	0.10	0.00	0.00						
	37	38	0.40	0.30	0.10	0.00	0.00						
	38	39	0.50	0.30	0.20	0.00	0.00	\$0.00					
	39	40	0.50	0.40	0.20	0.00	0.00	0.00					
	40	41	0.50	0.40	0.20	0.10	0.00	0.00					
SINGLE	41	42	0.60	0.40	0.30	0.10	0.00	0.00					
	42	43	0.60	0.50	0.30	0.20	0.00	0.00	\$0.00				
	43	44	0.70	0.50	0.40	0.20	0.10	0.00	0.00				
	44	45	0.70	0.60	0.40	0.20	0.10	0.00	0.00				
	45	46	0.70	0.60	0.40	0.30	0.10	0.00	0.00				
DAILY	46	47	0.80	0.60	0.50	0.30	0.20	0.00	0.00	\$0.00			
Payroll Period	47	48	0.80	0.70	0.50	0.40	0.20	0.10	0.00	0.00			
	48	49	0.90	0.70	0.60	0.40	0.30	0.10	0.00	0.00			
	49	50	0.90	0.80	0.60	0.40	0.30	0.10	0.00	0.00			
	50	52	1.00	0.80	0.70	0.50	0.40	0.20	0.00	0.00	\$0.00		
	52	54	1.00	0.90	0.70	0.60	0.40	0.30	0.10	0.00	0.00		
	54	56	1.10	1.00	0.80	0.70	0.50	0.40	0.20	0.10	0.00	\$0.00	
	56	58	1.20	1.10	0.90	0.70	0.60	0.40	0.30	0.10	0.00	0.00	
	58	60	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	0.10	0.00	\$0.00
	60	62	1.40	1.20	1.10	0.90	0.80	0.60	0.40	0.30	0.10	0.00	0.00
	62	64	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	0.10	0.00
	64	66	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.10	0.00
	66	68	1.70	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	0.10
	68	70	1.70	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.10
	70	72	1.80	1.70	1.50	1.30	1.20	1.00	0.80	0.70	0.50	0.40	0.20
	72	74	2.00	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30
	74	76	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.50	0.40
	76	78	2.20	2.00	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50
	78	80	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.50
	80	82	2.40	2.20	2.00	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60
	82	84	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70
	84	86	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	0.90	0.80
	86	88	2.80	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90
	88	90	2.90	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	0.90
	90	92	3.00	2.80	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00
	92	94	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10
	94	96	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20
	96	98	3.30	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.60	1.40	1.30
	98	100	3.50	3.20	3.00	2.80	2.60	2.30	2.10	1.90	1.70	1.50	1.40
	100	102	3.60	3.40	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.60	1.50
	102	104	3.70	3.50	3.20	3.00	2.80	2.60	2.30	2.10	1.90	1.70	1.50
	104	106	3.80	3.60	3.40	3.10	2.90	2.70	2.50	2.20	2.00	1.80	1.60
	106	108	4.00	3.70	3.50	3.30	3.00	2.80	2.60	2.30	2.10	1.90	1.70
	108	110	4.10	3.80	3.60	3.40	3.10	2.90	2.70	2.50	2.20	2.00	1.80
	110	112	4.20	4.00	3.70	3.50	3.30	3.00	2.80	2.60	2.40	2.10	1.90
	112	114	4.40	4.10	3.80	3.60	3.40	3.20	2.90	2.70	2.50	2.20	2.00
	114	116	4.50	4.20	4.00	3.70	3.50	3.30	3.00	2.80	2.60	2.40	2.10
	116	118	4.60	4.40	4.10	3.90	3.60	3.40	3.20	2.90	2.70	2.50	2.30
	118	120	4.80	4.50	4.30	4.00	3.70	3.50	3.30	3.10	2.80	2.60	2.40
	120	122	4.90	4.70	4.40	4.10	3.90	3.60	3.40	3.20	2.90	2.70	2.50
	122	124	5.10	4.80	4.50	4.30	4.00	3.70	3.50	3.30	3.10	2.80	2.60
	124	130	5.30	5.10	4.80	4.50	4.30	4.00	3.80	3.50	3.30	3.10	2.80
	126	128	5.30	5.10	4.80	4.50	4.30	4.00	3.80	3.50	3.30	3.10	2.80
	128	130	5.50	5.20	4.90	4.70	4.40	4.20	3.90	3.60	3.40	3.20	3.00
<b>\$130 &amp; over</b>		Use Method II, "Exact Calculation Method," on page T-13 of this booklet											

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

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

\$130 & over

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

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

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

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

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

### Table A Combined Deduction and Exemption Allowance (full year)

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

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

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

### Table B Deduction Allowance

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

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

### Table C Exemption Allowance

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

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

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

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

For employers who elect to use the federal exemption amounts\* in computing wages after exemptions, the following adjustments correct for the difference between the federal exemption of \$3,200\* and the New York State exemption of \$1,000 according to the particular payroll period.

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

Payroll Period	Adjustment for each federal exemption
Daily/miscellaneous	\$8.45
Weekly	42.25
Biweekly	84.50
Semimonthly	91.75
Monthly	183.50
Quarterly	550.00
Semiannual	1,100.00
Annual	2,200.00

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

L i n e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$154	\$0	0.0400	\$0
2	154	212	154	0.0450	6.15
3	212	250	212	0.0525	8.75
4	250	385	250	0.0590	10.77
5	385	1,731	385	0.0685	18.71
6	1,731	1,923	1,731	0.0764	110.92
7	1,923	2,885	1,923	0.0814	125.62
8	2,885	.....	2,885	0.0735	203.92

L i n e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$667	\$0	0.0400	\$0
2	667	917	667	0.0450	26.67
3	917	1,083	917	0.0525	37.92
4	1,083	1,667	1,083	0.0590	46.67
5	1,667	7,500	1,667	0.0685	81.08
6	7,500	8,333	7,500	0.0764	480.67
7	8,333	12,500	8,333	0.0814	544.33
8	12,500	.....	12,500	0.0735	883.67

L i n e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$308	\$0	0.0400	\$0
2	308	423	308	0.0450	12.31
3	423	500	423	0.0525	17.50
4	500	769	500	0.0590	21.54
5	769	3,462	769	0.0685	37.42
6	3,462	3,846	3,462	0.0764	221.85
7	3,846	5,769	3,846	0.0814	251.23
8	5,769	.....	5,769	0.0735	407.85

L i n e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$31	\$0	0.0400	\$0
2	31	42	31	0.0450	1.23
3	42	50	42	0.0525	1.75
4	50	77	50	0.0590	2.15
5	77	346	77	0.0685	3.74
6	346	385	346	0.0764	22.18
7	385	577	385	0.0814	25.12
8	577	.....	577	0.0735	40.78

L i n e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$333	\$0	0.0400	\$0
2	333	458	333	0.0450	13.33
3	458	542	458	0.0525	18.96
4	542	833	542	0.0590	23.33
5	833	3,750	833	0.0685	40.54
6	3,750	4,167	3,750	0.0764	240.33
7	4,167	6,250	4,167	0.0814	272.17
8	6,250	.....	6,250	0.0735	441.83

L i n e	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. The resulting sum is the annualized tax.
	At Least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$8,000	\$0	0.0400	\$0
2	8,000	11,000	8,000	0.0450	320.00
3	11,000	13,000	11,000	0.0525	455.00
4	13,000	20,000	13,000	0.0590	560.00
5	20,000	90,000	20,000	0.0685	973.00
6	90,000	100,000	90,000	0.0764	5,768.00
7	100,000	150,000	100,000	0.0814	6,532.00
8	150,000	.....	150,000	0.0735	10,604.00

**Steps for computing the amount of tax to be withheld:**

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

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

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

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

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

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

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

L i n e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. 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	1,731	385	0.0685	18.71
6	1,731	1,923	1,731	0.0764	110.92
7	1,923	2,885	1,923	0.0814	125.62
8	2,885	.....	2,885	0.0735	203.92

L i n e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$667	\$0	0.0400	\$0
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4	1,083	1,667	1,083	0.0590	46.67
5	1,667	7,500	1,667	0.0685	81.08
6	7,500	8,333	7,500	0.0764	480.67
7	8,333	12,500	8,333	0.0814	544.33
8	12,500	.....	12,500	0.0735	883.67

L i n e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. 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	3,462	769	0.0685	37.42
6	3,462	3,846	3,462	0.0764	221.85
7	3,846	5,769	3,846	0.0814	251.23
8	5,769	.....	5,769	0.0735	407.85

L i n e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. 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	346	77	0.0685	3.74
6	346	385	346	0.0764	22.18
7	385	577	385	0.0814	25.12
8	577	.....	577	0.0735	40.78

L i n e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. 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	3,750	833	0.0685	40.54
6	3,750	4,167	3,750	0.0764	240.33
7	4,167	6,250	4,167	0.0814	272.17
8	6,250	.....	6,250	0.0735	441.83

L i n e	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 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	90,000	20,000	0.0685	973.00
6	90,000	100,000	90,000	0.0764	5,768.00
7	100,000	150,000	100,000	0.0814	6,532.00
8	150,000	.....	150,000	0.0735	10,604.00

**Steps for computing the amount of tax to be withheld:**

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

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

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

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

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

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

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

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

T-14-A (1/06)

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

# NEW YORK STATE

T-15 (1/06)

## SINGLE or MARRIED

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

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

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

(continued on next page)

# New York State

## SINGLE or MARRIED

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

(continued from preceding page)

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

## New York State, New York City, and Yonkers 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 1: 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 T-9)  
Withholding tax on \$2,250 wages, 2 exemptions = \$69.50
- (4)  $\$69.50 \times 3 = \$208.50$

#### Example 2: New York City - Resident 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 City Resident Monthly Married table (pages T-32 and T-33)  
Withholding tax on \$2,250 wages, 2 exemptions = \$44.75
- (4)  $\$44.75 \times 3 = \$134.25$

#### Example 3: Yonkers - Resident Tax

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

- (1) Factor = 3
- (2)  $\$6,750 \div 3 = \$2,250$
- (3) Refer to Yonkers Resident Monthly Married table (page T-53)  
Withholding tax on \$2,250 wages, 2 exemptions = \$6.95
- (4)  $\$6.95 \times 3 = \$20.85$

#### Example 4: Yonkers - Nonresident Earnings Tax

Quarterly wages of \$6,750:

- (1) Factor = 3
- (2)  $\$6,750 \div 3 = \$2,250$
- (3) Refer to Yonkers Nonresident table, Monthly column (page T-61)  
Withholding tax on \$2,250 wages = \$10.80
- (4)  $\$10.80 \times 3 = \$32.40$

### C. Using the Monthly Table for 10-Day Payroll

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

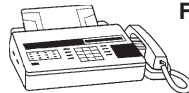
### D. Salaries Paid on a 10-Month Basis: Converting Salaries to a 12-Month Basis in Order to Use the Monthly Table (or Semimonthly, etc.)

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

## Need help?



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From areas outside the U.S. and outside Canada: (518) 485-6800



**Hotline for the hearing and speech impaired:** If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.



**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.