



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 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**
- 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 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:

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

Yonkers

Withholding tax tables and methods

Index to Yonkers tax tables and methods

Yonkers resident tax surcharge

Method I - Wage bracket tables I - V

Payroll period	Page number Single table	Page number Married table
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Semimonthly	T-50	T-51
Monthly	T-52	T-53
Daily	T-54	T-55

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T-46 (1/06)

WAGES		EXEMPTIONS CLAIMED										10	
At	But	0	1	2	3	4	5	6	7	8	9	10	
Least	Less Than	TAX TO BE WITHHELD											
Method I	\$0	\$100	\$0.00										
	100	105	0.00										
	105	110	0.00										
Table I	110	115	0.00										
	115	120	0.00										
	120	125	0.00										
Yonkers	125	130	0.00										
	130	135	0.00										
	135	140	0.00										
RESIDENT	140	145	0.05										
	145	150	0.05										
	150	160	0.10										
Income Tax	160	170	0.10	\$0.05									
	170	180	0.15	0.10									
	180	190	0.20	0.15	\$0.05								
Surcharge	190	200	0.25	0.15	0.10								
	200	210	0.30	0.20	0.15	\$0.05							
	210	220	0.30	0.25	0.15	0.10							
SINGLE	220	230	0.35	0.30	0.20	0.15	\$0.05						
	230	240	0.40	0.35	0.25	0.15	0.10						
	240	250	0.45	0.35	0.30	0.20	0.15	\$0.05					
WEEKLY	250	260	0.50	0.40	0.35	0.25	0.20	0.10					
	260	270	0.50	0.45	0.35	0.30	0.20	0.15	\$0.05				
	270	280	0.55	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05			
Payroll Period	280	290	0.60	0.55	0.45	0.35	0.30	0.20	0.15	0.05			
	290	300	0.65	0.55	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05		
	300	310	0.70	0.60	0.55	0.45	0.40	0.30	0.20	0.15	0.05		
	310	320	0.75	0.65	0.55	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05	
	320	330	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.05	
	330	340	0.85	0.75	0.65	0.55	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05
	340	350	0.85	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.05
	350	360	0.90	0.85	0.75	0.65	0.60	0.50	0.40	0.35	0.25	0.20	0.10
	360	370	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25	0.15
	370	380	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45	0.35	0.25	0.20
	380	390	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25
	390	400	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45	0.35	0.25
	400	410	1.20	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.40	0.30
	410	420	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45	0.35
	420	430	1.30	1.20	1.10	1.00	0.90	0.80	0.70	0.65	0.55	0.45	0.40
	430	440	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45
	440	450	1.45	1.30	1.20	1.10	1.00	0.90	0.80	0.70	0.65	0.55	0.45
	450	460	1.50	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50
	460	470	1.55	1.45	1.35	1.20	1.10	1.00	0.90	0.80	0.70	0.65	0.55
	470	480	1.60	1.50	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.70	0.60
	480	490	1.65	1.55	1.45	1.35	1.20	1.10	1.00	0.90	0.80	0.70	0.65
	490	500	1.75	1.60	1.50	1.40	1.30	1.15	1.05	0.95	0.85	0.75	0.70
	500	510	1.80	1.70	1.55	1.45	1.35	1.20	1.10	1.00	0.90	0.80	0.75
	510	520	1.85	1.75	1.60	1.50	1.40	1.30	1.15	1.05	0.95	0.85	0.75
	520	530	1.90	1.80	1.70	1.55	1.45	1.35	1.25	1.10	1.00	0.90	0.80
	530	540	2.00	1.85	1.75	1.65	1.50	1.40	1.30	1.15	1.05	0.95	0.85
	540	550	2.05	1.90	1.80	1.70	1.55	1.45	1.35	1.25	1.10	1.00	0.90
	550	560	2.10	2.00	1.85	1.75	1.65	1.50	1.40	1.30	1.20	1.05	0.95
	560	570	2.20	2.05	1.90	1.80	1.70	1.60	1.45	1.35	1.25	1.10	1.00
	570	580	2.25	2.10	2.00	1.85	1.75	1.65	1.50	1.40	1.30	1.20	1.05
	580	590	2.30	2.20	2.05	1.95	1.80	1.70	1.60	1.45	1.35	1.25	1.15
	590	600	2.40	2.25	2.15	2.00	1.85	1.75	1.65	1.55	1.40	1.30	1.20
	600	610	2.45	2.35	2.20	2.05	1.95	1.80	1.70	1.60	1.45	1.35	1.25
	610	620	2.55	2.40	2.25	2.15	2.00	1.85	1.75	1.65	1.55	1.40	1.30
	620	630	2.60	2.45	2.35	2.20	2.05	1.95	1.80	1.70	1.60	1.50	1.35
	630	640	2.65	2.55	2.40	2.25	2.15	2.00	1.90	1.75	1.65	1.55	1.40
	640	650	2.75	2.60	2.45	2.35	2.20	2.10	1.95	1.80	1.70	1.60	1.50
\$650 & over		Use Method II, "Exact Calculation Method," on page T-57 of this booklet											

WAGES		EXEMPTIONS CLAIMED											10
At	But	0	1	2	3	4	5	6	7	8	9	10	
Least	Less Than	TAX TO BE WITHHELD											or more
\$0	\$100	\$0.00											
100	105	0.00											
105	110	0.00											
110	115	0.00											
115	120	0.00											
120	125	0.00											
125	130	0.00											
130	135	0.00											
135	140	0.00											
140	145	0.00											
145	150	0.00											
150	160	0.05											
160	170	0.10											
170	180	0.15	\$0.05										
180	190	0.15	0.10										
190	200	0.20	0.15	\$0.05									
200	210	0.25	0.15	0.10									
210	220	0.30	0.20	0.15	\$0.05								
220	230	0.35	0.25	0.15	0.10								
230	240	0.35	0.30	0.20	0.15	\$0.05							
240	250	0.40	0.35	0.25	0.15	0.10							
250	260	0.45	0.35	0.30	0.20	0.15	\$0.05						
260	270	0.50	0.40	0.35	0.25	0.20	0.10						
270	280	0.55	0.45	0.35	0.30	0.20	0.15	\$0.05					
280	290	0.55	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05				
290	300	0.60	0.55	0.45	0.35	0.30	0.20	0.15	0.05				
300	310	0.65	0.55	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05			
310	320	0.70	0.60	0.55	0.45	0.40	0.30	0.20	0.15	0.05			
320	330	0.75	0.65	0.55	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05		
330	340	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.05		
340	350	0.85	0.75	0.65	0.55	0.50	0.40	0.35	0.25	0.20	0.10	\$0.05	
350	360	0.85	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25	0.15	0.10	
360	370	0.95	0.85	0.75	0.65	0.60	0.50	0.40	0.35	0.25	0.20	0.10	
370	380	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25	0.15	
380	390	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45	0.35	0.25	0.20	
390	400	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.40	0.30	0.25	
400	410	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45	0.35	0.30	
410	420	1.20	1.10	1.00	0.90	0.80	0.70	0.60	0.55	0.45	0.40	0.30	
420	430	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45	0.35	
430	440	1.30	1.20	1.10	1.00	0.90	0.80	0.70	0.65	0.55	0.45	0.40	
440	450	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.65	0.60	0.50	0.45	
450	460	1.45	1.30	1.20	1.10	1.00	0.90	0.80	0.70	0.65	0.55	0.50	
460	470	1.50	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.70	0.60	0.50	
470	480	1.55	1.45	1.35	1.20	1.10	1.00	0.90	0.80	0.70	0.65	0.55	
480	490	1.60	1.50	1.40	1.25	1.15	1.05	0.95	0.85	0.75	0.70	0.60	
490	500	1.65	1.55	1.45	1.35	1.20	1.10	1.00	0.90	0.80	0.70	0.65	
500	510	1.75	1.60	1.50	1.40	1.30	1.15	1.05	0.95	0.85	0.75	0.70	
510	520	1.80	1.70	1.55	1.45	1.35	1.20	1.10	1.00	0.90	0.80	0.75	
520	530	1.85	1.75	1.60	1.50	1.40	1.30	1.15	1.05	0.95	0.85	0.75	
530	540	1.90	1.80	1.70	1.55	1.45	1.35	1.25	1.10	1.00	0.90	0.80	
540	550	2.00	1.85	1.75	1.65	1.50	1.40	1.30	1.20	1.05	0.95	0.85	
550	560	2.05	1.90	1.80	1.70	1.55	1.45	1.35	1.25	1.10	1.00	0.90	
560	570	2.10	2.00	1.85	1.75	1.65	1.50	1.40	1.30	1.20	1.05	0.95	
570	580	2.20	2.05	1.95	1.80	1.70	1.60	1.45	1.35	1.25	1.15	1.00	
580	590	2.25	2.15	2.00	1.85	1.75	1.65	1.50	1.40	1.30	1.20	1.05	
590	600	2.35	2.20	2.05	1.95	1.80	1.70	1.60	1.45	1.35	1.25	1.15	
600	610	2.40	2.25	2.15	2.00	1.85	1.75	1.65	1.55	1.40	1.30	1.20	
610	620	2.45	2.35	2.20	2.05	1.95	1.80	1.70	1.60	1.45	1.35	1.25	
620	630	2.55	2.40	2.25	2.15	2.00	1.85	1.75	1.65	1.55	1.40	1.30	
630	640	2.60	2.45	2.35	2.20	2.05	1.95	1.80	1.70	1.60	1.50	1.35	
640	650	2.65	2.55	2.40	2.25	2.15	2.00	1.90	1.75	1.65	1.55	1.40	
\$650 & over		Use Method II, "Exact Calculation Method," on page T-58 of this booklet											

Method I

Table I

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

WEEKLY

Payroll Period

T-48 (1/06)

WAGES		EXEMPTIONS CLAIMED											10
At	But	0	1	2	3	4	5	6	7	8	9	10	
Least	Less Than	TAX TO BE WITHHELD											or more
Method I	\$0	\$200	\$0.00										
	200	210	0.00										
	210	220	0.00										
Table II	220	230	0.00										
	230	240	0.00										
	240	250	0.00										
Yonkers	250	260	0.00										
	260	270	0.00										
	270	280	0.05										
RESIDENT	280	290	0.05										
	290	300	0.10										
	300	320	0.15										
Income Tax	320	340	0.25	\$0.10									
	340	360	0.35	0.15									
	360	380	0.40	0.25	\$0.10								
Surcharge	380	400	0.50	0.35	0.20	\$0.05							
	400	420	0.55	0.40	0.25	0.10							
	420	440	0.65	0.50	0.35	0.20	\$0.05						
SINGLE	440	460	0.75	0.55	0.40	0.25	0.10						
	460	480	0.80	0.65	0.50	0.35	0.20	\$0.05					
	480	500	0.90	0.75	0.60	0.45	0.25	0.10					
	500	520	0.95	0.80	0.65	0.50	0.35	0.20	\$0.05				
	520	540	1.05	0.90	0.75	0.60	0.45	0.30	0.10				
	540	560	1.15	0.95	0.80	0.65	0.50	0.35	0.20	\$0.05			
BIWEEKLY	560	580	1.20	1.05	0.90	0.75	0.60	0.45	0.30	0.15			
	580	600	1.30	1.15	1.00	0.85	0.65	0.50	0.35	0.20	\$0.05		
	600	620	1.40	1.20	1.05	0.90	0.75	0.60	0.45	0.30	0.15		
Payroll Period	620	640	1.45	1.30	1.15	1.00	0.85	0.70	0.50	0.35	0.20	\$0.05	
	640	660	1.55	1.40	1.20	1.05	0.90	0.75	0.60	0.45	0.30	0.15	
	660	680	1.65	1.50	1.30	1.15	1.00	0.85	0.70	0.55	0.40	0.20	\$0.05
	680	700	1.75	1.55	1.40	1.25	1.05	0.90	0.75	0.60	0.45	0.30	0.15
	700	720	1.85	1.65	1.50	1.30	1.15	1.00	0.85	0.70	0.55	0.40	0.25
	720	740	1.95	1.75	1.60	1.40	1.25	1.10	0.90	0.75	0.60	0.45	0.30
	740	760	2.05	1.85	1.65	1.50	1.30	1.15	1.00	0.85	0.70	0.55	0.40
	760	780	2.15	1.95	1.75	1.60	1.40	1.25	1.10	0.95	0.80	0.60	0.45
	780	800	2.30	2.05	1.85	1.65	1.50	1.35	1.15	1.00	0.85	0.70	0.55
	800	820	2.40	2.15	1.95	1.75	1.60	1.40	1.25	1.10	0.95	0.80	0.65
	820	840	2.50	2.30	2.05	1.85	1.70	1.50	1.35	1.15	1.00	0.85	0.70
	840	860	2.65	2.40	2.20	2.00	1.80	1.60	1.45	1.25	1.10	0.95	0.80
	860	880	2.75	2.55	2.30	2.10	1.90	1.70	1.50	1.35	1.20	1.00	0.85
	880	900	2.85	2.65	2.40	2.20	2.00	1.80	1.60	1.45	1.25	1.10	0.95
	900	920	3.00	2.75	2.55	2.30	2.10	1.90	1.70	1.50	1.35	1.20	1.05
	920	940	3.10	2.90	2.65	2.45	2.20	2.00	1.80	1.60	1.45	1.25	1.10
	940	960	3.25	3.00	2.75	2.55	2.30	2.10	1.90	1.70	1.55	1.35	1.20
	960	980	3.35	3.10	2.90	2.65	2.45	2.20	2.00	1.80	1.60	1.45	1.25
	980	1,000	3.45	3.25	3.00	2.80	2.55	2.35	2.10	1.90	1.70	1.55	1.35
	1,000	1,020	3.60	3.35	3.15	2.90	2.65	2.45	2.20	2.00	1.80	1.65	1.45
	1,020	1,040	3.70	3.45	3.25	3.00	2.80	2.55	2.35	2.10	1.90	1.70	1.55
	1,040	1,060	3.85	3.60	3.35	3.15	2.90	2.70	2.45	2.25	2.00	1.80	1.65
	1,060	1,080	3.95	3.70	3.50	3.25	3.05	2.80	2.55	2.35	2.10	1.90	1.70
	1,080	1,100	4.10	3.85	3.60	3.35	3.15	2.90	2.70	2.45	2.25	2.05	1.80
	1,100	1,120	4.25	4.00	3.70	3.50	3.25	3.05	2.80	2.60	2.35	2.15	1.95
	1,120	1,140	4.40	4.10	3.85	3.60	3.40	3.15	2.95	2.70	2.45	2.25	2.05
	1,140	1,160	4.50	4.25	4.00	3.75	3.50	3.25	3.05	2.80	2.60	2.35	2.15
	1,160	1,180	4.65	4.40	4.10	3.85	3.60	3.40	3.15	2.95	2.70	2.50	2.25
	1,180	1,200	4.80	4.50	4.25	4.00	3.75	3.50	3.30	3.05	2.85	2.60	2.35
	1,200	1,220	4.90	4.65	4.40	4.15	3.85	3.65	3.40	3.15	2.95	2.70	2.50
	1,220	1,240	5.05	4.80	4.55	4.25	4.00	3.75	3.50	3.30	3.05	2.85	2.60
	1,240	1,260	5.20	4.95	4.65	4.40	4.15	3.90	3.65	3.40	3.20	2.95	2.75
	1,260	1,280	5.35	5.05	4.80	4.55	4.30	4.00	3.75	3.55	3.30	3.05	2.85
	1,280	1,300	5.45	5.20	4.95	4.70	4.40	4.15	3.90	3.65	3.40	3.20	2.95
\$1,300 & over		Use Method II, "Exact Calculation Method," on page T-57 of this booklet											

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$200	\$0.00										
200	210	0.00										
210	220	0.00										
220	230	0.00										
230	240	0.00										
240	250	0.00										
250	260	0.00										
260	270	0.00										
270	280	0.00										
280	290	0.00										
290	300	0.05										
300	320	0.10										
320	340	0.15										
340	360	0.25	\$0.10									
360	380	0.35	0.20									
380	400	0.40	0.25	\$0.10								
400	420	0.50	0.35	0.20	\$0.05							
420	440	0.55	0.40	0.25	0.10							
440	460	0.65	0.50	0.35	0.20	\$0.05						
460	480	0.75	0.60	0.40	0.25	0.10						
480	500	0.80	0.65	0.50	0.35	0.20	\$0.05					
500	520	0.90	0.75	0.60	0.45	0.25	0.10					
520	540	0.95	0.80	0.65	0.50	0.35	0.20	\$0.05				
540	560	1.05	0.90	0.75	0.60	0.45	0.30	0.15				
560	580	1.15	1.00	0.80	0.65	0.50	0.35	0.20	\$0.05			
580	600	1.20	1.05	0.90	0.75	0.60	0.45	0.30	0.15			
600	620	1.30	1.15	1.00	0.85	0.65	0.50	0.35	0.20	\$0.05		
620	640	1.40	1.20	1.05	0.90	0.75	0.60	0.45	0.30	0.15		
640	660	1.50	1.30	1.15	1.00	0.85	0.70	0.55	0.35	0.20	\$0.05	
660	680	1.55	1.40	1.20	1.05	0.90	0.75	0.60	0.45	0.30	0.15	
680	700	1.65	1.50	1.30	1.15	1.00	0.85	0.70	0.55	0.40	0.25	\$0.05
700	720	1.75	1.55	1.40	1.25	1.05	0.90	0.75	0.60	0.45	0.30	0.15
720	740	1.85	1.65	1.50	1.30	1.15	1.00	0.85	0.70	0.55	0.40	0.25
740	760	1.95	1.75	1.60	1.40	1.25	1.10	0.95	0.75	0.60	0.45	0.30
760	780	2.05	1.85	1.65	1.50	1.35	1.15	1.00	0.85	0.70	0.55	0.40
780	800	2.15	1.95	1.75	1.60	1.40	1.25	1.10	0.95	0.80	0.65	0.45
800	820	2.30	2.05	1.85	1.70	1.50	1.35	1.15	1.00	0.85	0.70	0.55
820	840	2.40	2.20	1.95	1.75	1.60	1.40	1.25	1.10	0.95	0.80	0.65
840	860	2.50	2.30	2.10	1.90	1.70	1.50	1.35	1.15	1.00	0.85	0.70
860	880	2.65	2.40	2.20	2.00	1.80	1.60	1.45	1.25	1.10	0.95	0.80
880	900	2.75	2.55	2.30	2.10	1.90	1.70	1.50	1.35	1.20	1.05	0.85
900	920	2.90	2.65	2.40	2.20	2.00	1.80	1.60	1.45	1.25	1.10	0.95
920	940	3.00	2.75	2.55	2.30	2.10	1.90	1.70	1.55	1.35	1.20	1.05
940	960	3.10	2.90	2.65	2.45	2.20	2.00	1.80	1.60	1.45	1.25	1.10
960	980	3.25	3.00	2.80	2.55	2.30	2.10	1.90	1.70	1.55	1.35	1.20
980	1,000	3.35	3.10	2.90	2.65	2.45	2.20	2.00	1.80	1.60	1.45	1.30
1,000	1,020	3.45	3.25	3.00	2.80	2.55	2.35	2.10	1.90	1.70	1.55	1.35
1,020	1,040	3.60	3.35	3.15	2.90	2.70	2.45	2.20	2.00	1.80	1.65	1.45
1,040	1,060	3.70	3.50	3.25	3.00	2.80	2.55	2.35	2.10	1.90	1.70	1.55
1,060	1,080	3.85	3.60	3.35	3.15	2.90	2.70	2.45	2.25	2.00	1.80	1.65
1,080	1,100	3.95	3.70	3.50	3.25	3.05	2.80	2.60	2.35	2.15	1.90	1.75
1,100	1,120	4.10	3.85	3.60	3.40	3.15	2.90	2.70	2.45	2.25	2.05	1.85
1,120	1,140	4.25	4.00	3.70	3.50	3.25	3.05	2.80	2.60	2.35	2.15	1.95
1,140	1,160	4.40	4.10	3.85	3.60	3.40	3.15	2.95	2.70	2.50	2.25	2.05
1,160	1,180	4.50	4.25	4.00	3.75	3.50	3.30	3.05	2.80	2.60	2.35	2.15
1,180	1,200	4.65	4.40	4.15	3.85	3.60	3.40	3.15	2.95	2.70	2.50	2.25
1,200	1,220	4.80	4.55	4.25	4.00	3.75	3.50	3.30	3.05	2.85	2.60	2.40
1,220	1,240	4.95	4.65	4.40	4.15	3.90	3.65	3.40	3.20	2.95	2.70	2.50
1,240	1,260	5.05	4.80	4.55	4.30	4.00	3.75	3.50	3.30	3.05	2.85	2.60
1,260	1,280	5.20	4.95	4.70	4.40	4.15	3.90	3.65	3.40	3.20	2.95	2.75
1,280	1,300	5.35	5.10	4.80	4.55	4.30	4.00	3.75	3.55	3.30	3.10	2.85
\$1,300 & over		Use Method II, "Exact Calculation Method," on page T-58 of this booklet										

Method I

Table II

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

BIWEEKLY

Payroll Period

T-50 (1/06)

WAGES		EXEMPTIONS CLAIMED											10
At	But	0	1	2	3	4	5	6	7	8	9	10	
Least	Less Than	TAX TO BE WITHHELD											or more
Method I	\$0	\$100	\$0.00										
	100	200	0.00										
	200	230	0.00										
Table III	230	240	0.00										
	240	250	0.00										
	250	260	0.00										
	260	270	0.00										
Yonkers	270	280	0.00										
	280	290	0.00										
	290	300	0.00										
RESIDENT	300	320	0.10										
	320	340	0.15										
Income Tax	340	360	0.25	\$0.05									
	360	380	0.30	0.15									
Surcharge	380	400	0.40	0.25	\$0.05								
	400	420	0.50	0.30	0.15								
	420	440	0.55	0.40	0.20	\$0.05							
	440	460	0.65	0.45	0.30	0.15							
	460	480	0.70	0.55	0.40	0.20	\$0.05						
SINGLE	480	500	0.80	0.65	0.45	0.30	0.15						
	500	520	0.90	0.70	0.55	0.40	0.20	\$0.05					
	520	540	0.95	0.80	0.60	0.45	0.30	0.10					
	540	560	1.05	0.85	0.70	0.55	0.35	0.20	\$0.05				
	560	580	1.10	0.95	0.80	0.60	0.45	0.30	0.10				
SEMIMONTHLY	580	600	1.20	1.05	0.85	0.70	0.55	0.35	0.20	\$0.05			
	600	620	1.30	1.10	0.95	0.80	0.60	0.45	0.30	0.10			
Payroll Period	620	640	1.35	1.20	1.00	0.85	0.70	0.50	0.35	0.20			
	640	660	1.45	1.25	1.10	0.95	0.75	0.60	0.45	0.25	\$0.10		
	660	680	1.55	1.35	1.20	1.00	0.85	0.70	0.50	0.35	0.20		
	680	700	1.65	1.45	1.25	1.10	0.95	0.75	0.60	0.45	0.25	\$0.10	
	700	720	1.70	1.55	1.35	1.20	1.00	0.85	0.70	0.50	0.35	0.20	
	720	740	1.80	1.60	1.45	1.25	1.10	0.90	0.75	0.60	0.40	0.25	\$0.10
	740	760	1.90	1.70	1.55	1.35	1.15	1.00	0.85	0.65	0.50	0.35	0.15
	760	780	2.00	1.80	1.60	1.45	1.25	1.10	0.90	0.75	0.60	0.40	0.25
	780	800	2.10	1.90	1.70	1.50	1.35	1.15	1.00	0.85	0.65	0.50	0.35
	800	820	2.20	2.00	1.80	1.60	1.40	1.25	1.10	0.90	0.75	0.60	0.40
	820	840	2.30	2.10	1.90	1.70	1.50	1.30	1.15	1.00	0.80	0.65	0.50
	840	860	2.45	2.20	2.00	1.80	1.60	1.40	1.25	1.05	0.90	0.75	0.55
	860	880	2.55	2.30	2.10	1.90	1.70	1.50	1.30	1.15	1.00	0.80	0.65
	880	900	2.65	2.45	2.20	2.00	1.80	1.60	1.40	1.25	1.05	0.90	0.75
	900	920	2.80	2.55	2.30	2.10	1.85	1.70	1.50	1.30	1.15	1.00	0.80
	920	940	2.90	2.65	2.40	2.20	1.95	1.75	1.60	1.40	1.20	1.05	0.90
	940	960	3.05	2.80	2.55	2.30	2.10	1.85	1.70	1.50	1.30	1.15	0.95
	960	980	3.15	2.90	2.65	2.40	2.20	1.95	1.75	1.60	1.40	1.20	1.05
	980	1,000	3.25	3.00	2.75	2.55	2.30	2.05	1.85	1.65	1.50	1.30	1.15
	1,000	1,020	3.40	3.15	2.90	2.65	2.40	2.15	1.95	1.75	1.55	1.40	1.20
	1,020	1,040	3.50	3.25	3.00	2.75	2.50	2.30	2.05	1.85	1.65	1.45	1.30
	1,040	1,060	3.60	3.35	3.15	2.90	2.65	2.40	2.15	1.95	1.75	1.55	1.40
	1,060	1,080	3.75	3.50	3.25	3.00	2.75	2.50	2.25	2.05	1.85	1.65	1.45
	1,080	1,100	3.85	3.60	3.35	3.10	2.85	2.60	2.40	2.15	1.95	1.75	1.55
	1,100	1,120	3.95	3.75	3.50	3.25	3.00	2.75	2.50	2.25	2.05	1.85	1.65
	1,120	1,140	4.10	3.85	3.60	3.35	3.10	2.85	2.60	2.35	2.15	1.95	1.75
	1,140	1,160	4.25	3.95	3.70	3.45	3.20	3.00	2.75	2.50	2.25	2.05	1.85
	1,160	1,180	4.35	4.10	3.85	3.60	3.35	3.10	2.85	2.60	2.35	2.15	1.90
	1,180	1,200	4.50	4.20	3.95	3.70	3.45	3.20	2.95	2.70	2.50	2.25	2.00
	1,200	1,220	4.65	4.35	4.05	3.80	3.60	3.35	3.10	2.85	2.60	2.35	2.15
	1,220	1,240	4.80	4.50	4.20	3.95	3.70	3.45	3.20	2.95	2.70	2.45	2.25
	1,240	1,260	4.90	4.65	4.35	4.05	3.80	3.55	3.30	3.10	2.85	2.60	2.35
	1,260	1,280	5.05	4.75	4.50	4.20	3.95	3.70	3.45	3.20	2.95	2.70	2.45
	1,280	1,300	5.20	4.90	4.60	4.35	4.05	3.80	3.55	3.30	3.05	2.80	2.60
	1,300	1,320	5.35	5.05	4.75	4.45	4.20	3.90	3.70	3.45	3.20	2.95	2.70
	1,320	1,340	5.45	5.20	4.90	4.60	4.30	4.05	3.80	3.55	3.30	3.05	2.80
	1,340	1,360	5.60	5.30	5.05	4.75	4.45	4.20	3.90	3.65	3.40	3.20	2.95
\$1,360 & over		Use Method II, "Exact Calculation Method," on page T-57 of this booklet											

WAGES		EXEMPTIONS CLAIMED											10
At	But	0	1	2	3	4	5	6	7	8	9	10	
Least	Less Than	TAX TO BE WITHHELD											or more
\$0	\$100	\$0.00											
100	200	0.00											
200	230	0.00											
230	240	0.00											
240	250	0.00											
250	260	0.00											
260	270	0.00											
270	280	0.00											
280	290	0.00											
290	300	0.00											
300	320	0.00											
320	340	0.05											
340	360	0.15											
360	380	0.25	\$0.05										
380	400	0.30	0.15										
400	420	0.40	0.25	\$0.05									
420	440	0.45	0.30	0.15									
440	460	0.55	0.40	0.20	\$0.05								
460	480	0.65	0.45	0.30	0.15								
480	500	0.70	0.55	0.40	0.20	\$0.05							
500	520	0.80	0.65	0.45	0.30	0.15							
520	540	0.85	0.70	0.55	0.35	0.20	\$0.05						
540	560	0.95	0.80	0.60	0.45	0.30	0.10						
560	580	1.05	0.85	0.70	0.55	0.35	0.20	\$0.05					
580	600	1.10	0.95	0.80	0.60	0.45	0.30	0.10					
600	620	1.20	1.05	0.85	0.70	0.55	0.35	0.20	\$0.05				
620	640	1.25	1.10	0.95	0.75	0.60	0.45	0.25	0.10				
640	660	1.35	1.20	1.00	0.85	0.70	0.50	0.35	0.20				
660	680	1.45	1.25	1.10	0.95	0.75	0.60	0.45	0.25	\$0.10			
680	700	1.55	1.35	1.20	1.00	0.85	0.70	0.50	0.35	0.20			
700	720	1.65	1.45	1.25	1.10	0.95	0.75	0.60	0.45	0.25	\$0.10		
720	740	1.70	1.55	1.35	1.15	1.00	0.85	0.65	0.50	0.35	0.15		
740	760	1.80	1.60	1.45	1.25	1.10	0.90	0.75	0.60	0.40	0.25	\$0.10	
760	780	1.90	1.70	1.50	1.35	1.15	1.00	0.85	0.65	0.50	0.35	0.15	
780	800	2.00	1.80	1.60	1.40	1.25	1.10	0.90	0.75	0.60	0.40	0.25	
800	820	2.10	1.90	1.70	1.50	1.35	1.15	1.00	0.85	0.65	0.50	0.35	
820	840	2.20	2.00	1.80	1.60	1.40	1.25	1.05	0.90	0.75	0.55	0.40	
840	860	2.30	2.10	1.90	1.70	1.50	1.30	1.15	1.00	0.80	0.65	0.50	
860	880	2.45	2.20	2.00	1.80	1.60	1.40	1.25	1.05	0.90	0.75	0.55	
880	900	2.55	2.30	2.10	1.85	1.70	1.50	1.30	1.15	1.00	0.80	0.65	
900	920	2.65	2.40	2.20	2.00	1.80	1.60	1.40	1.25	1.05	0.90	0.75	
920	940	2.80	2.55	2.30	2.10	1.85	1.70	1.50	1.30	1.15	0.95	0.80	
940	960	2.90	2.65	2.40	2.20	1.95	1.75	1.60	1.40	1.20	1.05	0.90	
960	980	3.00	2.80	2.55	2.30	2.05	1.85	1.65	1.50	1.30	1.15	0.95	
980	1,000	3.15	2.90	2.65	2.40	2.20	1.95	1.75	1.55	1.40	1.20	1.05	
1,000	1,020	3.25	3.00	2.75	2.50	2.30	2.05	1.85	1.65	1.50	1.30	1.15	
1,020	1,040	3.40	3.15	2.90	2.65	2.40	2.15	1.95	1.75	1.55	1.40	1.20	
1,040	1,060	3.50	3.25	3.00	2.75	2.50	2.25	2.05	1.85	1.65	1.45	1.30	
1,060	1,080	3.60	3.35	3.10	2.90	2.65	2.40	2.15	1.95	1.75	1.55	1.35	
1,080	1,100	3.75	3.50	3.25	3.00	2.75	2.50	2.25	2.05	1.85	1.65	1.45	
1,100	1,120	3.85	3.60	3.35	3.10	2.85	2.60	2.35	2.15	1.95	1.75	1.55	
1,120	1,140	3.95	3.70	3.50	3.25	3.00	2.75	2.50	2.25	2.05	1.85	1.65	
1,140	1,160	4.10	3.85	3.60	3.35	3.10	2.85	2.60	2.35	2.15	1.90	1.75	
1,160	1,180	4.25	3.95	3.70	3.45	3.20	2.95	2.75	2.50	2.25	2.05	1.80	
1,180	1,200	4.35	4.10	3.85	3.60	3.35	3.10	2.85	2.60	2.35	2.15	1.90	
1,200	1,220	4.50	4.20	3.95	3.70	3.45	3.20	2.95	2.70	2.45	2.25	2.00	
1,220	1,240	4.65	4.35	4.05	3.80	3.55	3.35	3.10	2.85	2.60	2.35	2.10	
1,240	1,260	4.75	4.50	4.20	3.95	3.70	3.45	3.20	2.95	2.70	2.45	2.25	
1,260	1,280	4.90	4.65	4.35	4.05	3.80	3.55	3.30	3.05	2.85	2.60	2.35	
1,280	1,300	5.05	4.75	4.50	4.20	3.95	3.70	3.45	3.20	2.95	2.70	2.45	
1,300	1,320	5.20	4.90	4.60	4.35	4.05	3.80	3.55	3.30	3.05	2.80	2.55	
1,320	1,340	5.30	5.05	4.75	4.45	4.20	3.90	3.65	3.45	3.20	2.95	2.70	
1,340	1,360	5.45	5.15	4.90	4.60	4.30	4.05	3.80	3.55	3.30	3.05	2.80	
\$1,360 & over		Use Method II, "Exact Calculation Method," on page T-58 of this booklet											

T-51 (1/06)

Method I

Table III

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

SEMIMONTHLY

Payroll Period

T-52 (1/06)

WAGES		EXEMPTIONS CLAIMED											10
At	But	0	1	2	3	4	5	6	7	8	9	10	
Least	Less Than	TAX TO BE WITHHELD											or more
Method I	\$0	\$200	\$0.00										
	200	400	0.00										
	400	460	0.00										
Table IV	460	480	0.00										
	480	500	0.00										
	500	520	0.00										
	520	540	0.00										
Yonkers	540	560	0.00										
	560	580	0.00										
	580	600	0.05										
RESIDENT	600	640	0.15										
	640	680	0.30										
Income Tax	680	720	0.50	\$0.15									
	720	760	0.65	0.30									
Surcharge	760	800	0.80	0.45	\$0.15								
	800	840	0.95	0.60	0.30								
	840	880	1.10	0.80	0.45	\$0.10							
	880	920	1.30	0.95	0.60	0.30							
	920	960	1.45	1.10	0.75	0.45	\$0.10						
SINGLE	960	1,000	1.60	1.25	0.95	0.60	0.25						
	1,000	1,040	1.75	1.40	1.10	0.75	0.40	\$0.10					
	1,040	1,080	1.90	1.60	1.25	0.90	0.60	0.25					
	1,080	1,120	2.10	1.75	1.40	1.10	0.75	0.40	\$0.10				
	1,120	1,160	2.25	1.90	1.55	1.25	0.90	0.55	0.25				
MONTHLY	1,160	1,200	2.40	2.05	1.75	1.40	1.05	0.75	0.40	\$0.05			
	1,200	1,240	2.55	2.20	1.90	1.55	1.20	0.90	0.55	0.20			
Payroll Period	1,240	1,280	2.70	2.40	2.05	1.70	1.40	1.05	0.70	0.40	\$0.05		
	1,280	1,320	2.90	2.55	2.20	1.90	1.55	1.20	0.90	0.55	0.20		
	1,320	1,360	3.10	2.70	2.35	2.05	1.70	1.35	1.05	0.70	0.35	\$0.05	
	1,360	1,400	3.25	2.90	2.55	2.20	1.85	1.55	1.20	0.85	0.55	0.20	
	1,400	1,440	3.45	3.05	2.70	2.35	2.00	1.70	1.35	1.00	0.70	0.35	
	1,440	1,480	3.60	3.25	2.85	2.50	2.20	1.85	1.50	1.20	0.85	0.50	\$0.20
	1,480	1,520	3.80	3.45	3.05	2.70	2.35	2.00	1.70	1.35	1.00	0.70	0.35
	1,520	1,560	4.00	3.60	3.25	2.85	2.50	2.15	1.85	1.50	1.15	0.85	0.50
	1,560	1,600	4.20	3.80	3.40	3.05	2.65	2.35	2.00	1.65	1.35	1.00	0.65
	1,600	1,640	4.45	4.00	3.60	3.20	2.85	2.50	2.15	1.80	1.50	1.15	0.80
	1,640	1,680	4.65	4.20	3.75	3.40	3.00	2.65	2.30	2.00	1.65	1.30	1.00
	1,680	1,720	4.90	4.40	4.00	3.60	3.20	2.85	2.50	2.15	1.80	1.50	1.15
	1,720	1,760	5.10	4.65	4.20	3.75	3.40	3.00	2.65	2.30	1.95	1.65	1.30
	1,760	1,800	5.35	4.85	4.40	3.95	3.55	3.20	2.80	2.45	2.15	1.80	1.45
	1,800	1,840	5.60	5.10	4.60	4.15	3.75	3.35	3.00	2.60	2.30	1.95	1.60
	1,840	1,880	5.80	5.35	4.85	4.40	3.95	3.55	3.15	2.80	2.45	2.10	1.80
	1,880	1,920	6.05	5.55	5.05	4.60	4.15	3.75	3.35	3.00	2.60	2.30	1.95
	1,920	1,960	6.30	5.80	5.30	4.80	4.35	3.95	3.55	3.15	2.80	2.45	2.10
	1,960	2,000	6.55	6.05	5.55	5.05	4.55	4.15	3.70	3.35	2.95	2.60	2.25
	2,000	2,040	6.75	6.25	5.80	5.30	4.80	4.35	3.90	3.50	3.15	2.75	2.40
	2,040	2,080	7.00	6.50	6.00	5.50	5.05	4.55	4.10	3.70	3.30	2.95	2.60
	2,080	2,120	7.25	6.75	6.25	5.75	5.25	4.80	4.35	3.90	3.50	3.15	2.75
	2,120	2,160	7.45	7.00	6.50	6.00	5.50	5.00	4.55	4.10	3.70	3.30	2.95
	2,160	2,200	7.70	7.20	6.70	6.25	5.75	5.25	4.75	4.30	3.85	3.50	3.10
	2,200	2,240	7.95	7.45	6.95	6.45	6.00	5.50	5.00	4.50	4.10	3.65	3.30
	2,240	2,280	8.20	7.70	7.20	6.70	6.20	5.70	5.25	4.75	4.30	3.85	3.45
	2,280	2,320	8.45	7.90	7.45	6.95	6.45	5.95	5.45	4.95	4.50	4.05	3.65
	2,320	2,360	8.75	8.15	7.65	7.20	6.70	6.20	5.70	5.20	4.70	4.30	3.85
	2,360	2,400	9.00	8.45	7.90	7.40	6.90	6.45	5.95	5.45	4.95	4.50	4.05
	2,400	2,440	9.30	8.70	8.15	7.65	7.15	6.65	6.15	5.70	5.20	4.70	4.25
	2,440	2,480	9.55	9.00	8.40	7.90	7.40	6.90	6.40	5.90	5.45	4.95	4.45
	2,480	2,520	9.85	9.25	8.70	8.10	7.65	7.15	6.65	6.15	5.65	5.15	4.70
	2,520	2,560	10.10	9.55	8.95	8.40	7.85	7.35	6.90	6.40	5.90	5.40	4.90
	2,560	2,600	10.40	9.80	9.25	8.65	8.10	7.60	7.10	6.65	6.15	5.65	5.15
	2,600	2,640	10.65	10.10	9.50	8.95	8.35	7.85	7.35	6.85	6.35	5.90	5.40
	2,640	2,680	10.95	10.35	9.80	9.20	8.65	8.10	7.60	7.10	6.60	6.10	5.60
	2,680	2,720	11.20	10.65	10.05	9.50	8.90	8.35	7.85	7.35	6.85	6.35	5.85
\$2,720 & over		Use Method II, "Exact Calculation Method," on page T-57 of this booklet											

WAGES		EXEMPTIONS CLAIMED										10
At	But	0	1	2	3	4	5	6	7	8	9	or more
Least	Less Than	TAX TO BE WITHHELD										
\$0	\$200	\$0.00										
200	400	0.00										
400	460	0.00										
460	480	0.00										
480	500	0.00										
500	520	0.00										
520	540	0.00										
540	560	0.00										
560	580	0.00										
580	600	0.00										
600	640	0.00										
640	680	0.15										
680	720	0.30										
720	760	0.45	\$0.15									
760	800	0.65	0.30									
800	840	0.80	0.45	\$0.10								
840	880	0.95	0.60	0.30								
880	920	1.10	0.80	0.45	\$0.10							
920	960	1.25	0.95	0.60	0.25							
960	1,000	1.45	1.10	0.75	0.45	\$0.10						
1,000	1,040	1.60	1.25	0.90	0.60	0.25						
1,040	1,080	1.75	1.40	1.10	0.75	0.40	\$0.10					
1,080	1,120	1.90	1.60	1.25	0.90	0.60	0.25					
1,120	1,160	2.05	1.75	1.40	1.05	0.75	0.40	\$0.05				
1,160	1,200	2.25	1.90	1.55	1.25	0.90	0.55	0.25				
1,200	1,240	2.40	2.05	1.70	1.40	1.05	0.70	0.40	\$0.05			
1,240	1,280	2.55	2.20	1.90	1.55	1.20	0.90	0.55	0.20			
1,280	1,320	2.70	2.40	2.05	1.70	1.40	1.05	0.70	0.40	\$0.05		
1,320	1,360	2.90	2.55	2.20	1.85	1.55	1.20	0.85	0.55	0.20		
1,360	1,400	3.05	2.70	2.35	2.05	1.70	1.35	1.05	0.70	0.35	\$0.05	
1,400	1,440	3.25	2.90	2.50	2.20	1.85	1.50	1.20	0.85	0.50	0.20	
1,440	1,480	3.45	3.05	2.70	2.35	2.00	1.70	1.35	1.00	0.70	0.35	\$0.00
1,480	1,520	3.60	3.25	2.85	2.50	2.20	1.85	1.50	1.20	0.85	0.50	0.20
1,520	1,560	3.80	3.40	3.05	2.65	2.35	2.00	1.65	1.35	1.00	0.65	0.35
1,560	1,600	4.00	3.60	3.20	2.85	2.50	2.15	1.85	1.50	1.15	0.85	0.50
1,600	1,640	4.20	3.80	3.40	3.05	2.65	2.30	2.00	1.65	1.30	1.00	0.65
1,640	1,680	4.40	4.00	3.60	3.20	2.85	2.50	2.15	1.80	1.50	1.15	0.80
1,680	1,720	4.65	4.20	3.75	3.40	3.00	2.65	2.30	2.00	1.65	1.30	1.00
1,720	1,760	4.85	4.40	3.95	3.55	3.20	2.80	2.45	2.15	1.80	1.45	1.15
1,760	1,800	5.10	4.60	4.20	3.75	3.35	3.00	2.65	2.30	1.95	1.65	1.30
1,800	1,840	5.35	4.85	4.40	3.95	3.55	3.20	2.80	2.45	2.10	1.80	1.45
1,840	1,880	5.55	5.10	4.60	4.15	3.75	3.35	3.00	2.60	2.30	1.95	1.60
1,880	1,920	5.80	5.30	4.85	4.35	3.95	3.55	3.15	2.80	2.45	2.10	1.80
1,920	1,960	6.05	5.55	5.05	4.60	4.15	3.70	3.35	2.95	2.60	2.25	1.95
1,960	2,000	6.30	5.80	5.30	4.80	4.35	3.90	3.50	3.15	2.75	2.45	2.10
2,000	2,040	6.50	6.05	5.55	5.05	4.55	4.15	3.70	3.35	2.95	2.60	2.25
2,040	2,080	6.75	6.25	5.75	5.30	4.80	4.35	3.90	3.50	3.15	2.75	2.40
2,080	2,120	7.00	6.50	6.00	5.50	5.00	4.55	4.10	3.70	3.30	2.95	2.60
2,120	2,160	7.25	6.75	6.25	5.75	5.25	4.75	4.30	3.90	3.50	3.10	2.75
2,160	2,200	7.45	6.95	6.50	6.00	5.50	5.00	4.55	4.10	3.65	3.30	2.90
2,200	2,240	7.70	7.20	6.70	6.20	5.75	5.25	4.75	4.30	3.85	3.50	3.10
2,240	2,280	7.95	7.45	6.95	6.45	5.95	5.50	5.00	4.50	4.05	3.65	3.30
2,280	2,320	8.20	7.70	7.20	6.70	6.20	5.70	5.20	4.75	4.30	3.85	3.45
2,320	2,360	8.45	7.90	7.40	6.95	6.45	5.95	5.45	4.95	4.50	4.05	3.65
2,360	2,400	8.75	8.15	7.65	7.15	6.70	6.20	5.70	5.20	4.70	4.25	3.85
2,400	2,440	9.00	8.45	7.90	7.40	6.90	6.40	5.95	5.45	4.95	4.50	4.05
2,440	2,480	9.30	8.70	8.15	7.65	7.15	6.65	6.15	5.65	5.20	4.70	4.25
2,480	2,520	9.55	9.00	8.40	7.85	7.40	6.90	6.40	5.90	5.40	4.90	4.45
2,520	2,560	9.80	9.25	8.70	8.10	7.60	7.15	6.65	6.15	5.65	5.15	4.65
2,560	2,600	10.10	9.55	8.95	8.40	7.85	7.35	6.85	6.40	5.90	5.40	4.90
2,600	2,640	10.35	9.80	9.25	8.65	8.10	7.60	7.10	6.60	6.10	5.65	5.15
2,640	2,680	10.65	10.05	9.50	8.95	8.35	7.85	7.35	6.85	6.35	5.85	5.40
2,680	2,720	10.90	10.35	9.80	9.20	8.65	8.05	7.60	7.10	6.60	6.10	5.60
\$2,720 & over		Use Method II, "Exact Calculation Method," on page T-58 of this booklet										

T-53 (1/06)

Method I

Table IV

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

MONTHLY

Payroll Period

T-54 (1/06)

WAGES		EXEMPTIONS CLAIMED											10
At	But	0	1	2	3	4	5	6	7	8	9	10	
Least	Less Than	TAX TO BE WITHHELD											or more
Method I	\$0	\$25	\$0.00										
	25	29	0.00										
	29	30	0.00										
Table V	30	31	0.00										
	31	32	0.00										
	32	33	0.00										
Yonkers	33	34	0.05										
	34	35	0.05										
	35	36	0.05										
RESIDENT	36	37	0.05										
	37	38	0.05	\$0.05									
	38	39	0.05	0.05									
Income Tax	39	40	0.05	0.05									
	40	41	0.05	0.05									
	41	42	0.05	0.05	\$0.05								
Surcharge	42	43	0.05	0.05	0.05								
	43	44	0.05	0.05	0.05								
	44	45	0.05	0.05	0.05								
SINGLE	45	46	0.05	0.05	0.05	\$0.05							
	46	47	0.10	0.05	0.05	0.05							
	47	48	0.10	0.05	0.05	0.05							
DAILY	48	49	0.10	0.05	0.05	0.05	\$0.05						
	49	50	0.10	0.10	0.05	0.05	0.05						
	50	52	0.10	0.10	0.05	0.05	0.05						
Payroll Period	52	54	0.10	0.10	0.05	0.05	0.05	\$0.05					
	54	56	0.10	0.10	0.10	0.05	0.05	0.05					
	56	58	0.10	0.10	0.10	0.05	0.05	0.05	\$0.05				
	58	60	0.15	0.10	0.10	0.10	0.05	0.05	0.05				
	60	62	0.15	0.10	0.10	0.10	0.10	0.05	0.05	\$0.05			
	62	64	0.15	0.15	0.10	0.10	0.10	0.05	0.05	0.05			
	64	66	0.15	0.15	0.10	0.10	0.10	0.10	0.05	0.05	\$0.05		
	66	68	0.15	0.15	0.15	0.10	0.10	0.10	0.05	0.05	0.05		
	68	70	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.05	0.05	\$0.05	
	70	72	0.20	0.15	0.15	0.15	0.10	0.10	0.10	0.05	0.05	0.05	
	72	74	0.20	0.20	0.15	0.15	0.10	0.10	0.10	0.10	0.05	0.05	\$0.05
	74	76	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.10	0.05	0.05	0.05
	76	78	0.20	0.20	0.20	0.15	0.15	0.10	0.10	0.10	0.10	0.05	0.05
	78	80	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.10	0.05	0.05
	80	82	0.25	0.20	0.20	0.20	0.15	0.15	0.10	0.10	0.10	0.10	0.05
	82	84	0.25	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.10	0.05
	84	86	0.25	0.25	0.20	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.10
	86	88	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.10
	88	90	0.30	0.25	0.25	0.20	0.20	0.20	0.15	0.15	0.15	0.10	0.10
	90	92	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10
	92	94	0.30	0.30	0.25	0.25	0.20	0.20	0.20	0.15	0.15	0.15	0.10
	94	96	0.30	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.15	0.10
	96	98	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.20	0.15	0.15	0.15
	98	100	0.35	0.30	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.15
	100	102	0.35	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.20	0.15	0.15
	102	104	0.35	0.35	0.30	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15
	104	106	0.40	0.35	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.20	0.15
	106	108	0.40	0.35	0.35	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15
	108	110	0.40	0.40	0.35	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.20
	110	112	0.40	0.40	0.35	0.35	0.35	0.30	0.30	0.25	0.25	0.20	0.20
	112	114	0.45	0.40	0.40	0.35	0.35	0.30	0.30	0.25	0.25	0.20	0.20
	114	116	0.45	0.40	0.40	0.35	0.35	0.35	0.30	0.30	0.25	0.25	0.20
	116	118	0.45	0.45	0.40	0.40	0.35	0.35	0.30	0.30	0.25	0.25	0.25
	118	120	0.50	0.45	0.45	0.40	0.35	0.35	0.35	0.30	0.30	0.25	0.25
	120	122	0.50	0.45	0.45	0.40	0.40	0.35	0.35	0.30	0.30	0.25	0.25
	122	124	0.50	0.50	0.45	0.45	0.40	0.35	0.35	0.35	0.30	0.30	0.25
	124	126	0.50	0.50	0.45	0.45	0.40	0.40	0.35	0.35	0.30	0.30	0.25
	126	128	0.55	0.50	0.50	0.45	0.45	0.40	0.40	0.35	0.35	0.30	0.30
	128	130	0.55	0.50	0.50	0.45	0.45	0.40	0.40	0.35	0.35	0.30	0.30
\$130 & over		Use Method II, "Exact Calculation Method," on page T-57 of this booklet											

WAGES		EXEMPTIONS CLAIMED											10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more	
TAX TO BE WITHHELD													
\$0	\$25	\$0.00											
25	29	0.00											
29	30	0.00											
30	31	0.00											
31	32	0.00											
32	33	0.00											
33	34	0.00											
34	35	0.00											
35	36	0.05											
36	37	0.05											
37	38	0.05											
38	39	0.05											
39	40	0.05	\$0.05										
40	41	0.05	0.05										
41	42	0.05	0.05										
42	43	0.05	0.05										
43	44	0.05	0.05	\$0.05									
44	45	0.05	0.05	0.05									
45	46	0.05	0.05	0.05									
46	47	0.05	0.05	0.05									
47	48	0.10	0.05	0.05	\$0.05								
48	49	0.10	0.05	0.05	0.05								
49	50	0.10	0.05	0.05	0.05								
50	52	0.10	0.05	0.05	0.05	\$0.05							
52	54	0.10	0.10	0.05	0.05	0.05							
54	56	0.10	0.10	0.05	0.05	0.05	\$0.05						
56	58	0.10	0.10	0.10	0.05	0.05	0.05						
58	60	0.10	0.10	0.10	0.05	0.05	0.05	\$0.05					
60	62	0.15	0.10	0.10	0.10	0.05	0.05	0.05					
62	64	0.15	0.10	0.10	0.10	0.10	0.05	0.05	\$0.05				
64	66	0.15	0.15	0.10	0.10	0.10	0.05	0.05	0.05				
66	68	0.15	0.15	0.10	0.10	0.10	0.10	0.05	0.05	\$0.05			
68	70	0.15	0.15	0.15	0.10	0.10	0.10	0.05	0.05	0.05			
70	72	0.15	0.15	0.15	0.10	0.10	0.10	0.10	0.05	0.05	\$0.05		
72	74	0.20	0.15	0.15	0.15	0.10	0.10	0.10	0.05	0.05	0.05		
74	76	0.20	0.20	0.15	0.15	0.10	0.10	0.10	0.10	0.05	0.05	\$0.05	
76	78	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.10	0.05	0.05	0.05	
78	80	0.20	0.20	0.20	0.15	0.15	0.10	0.10	0.10	0.10	0.05	0.05	
80	82	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.10	0.05	0.05	
82	84	0.25	0.20	0.20	0.20	0.15	0.15	0.10	0.10	0.10	0.10	0.05	
84	86	0.25	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.10	0.05	
86	88	0.25	0.25	0.20	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.10	
88	90	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	0.10	
90	92	0.30	0.25	0.25	0.20	0.20	0.20	0.15	0.15	0.15	0.10	0.10	
92	94	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.15	0.10	0.10	
94	96	0.30	0.30	0.25	0.25	0.20	0.20	0.20	0.15	0.15	0.15	0.10	
96	98	0.30	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.15	0.10	
98	100	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.20	0.15	0.15	0.15	
100	102	0.35	0.30	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.15	
102	104	0.35	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.20	0.15	0.15	
104	106	0.35	0.35	0.30	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	
106	108	0.40	0.35	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.20	0.15	
108	110	0.40	0.35	0.35	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15	
110	112	0.40	0.40	0.35	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.20	
112	114	0.40	0.40	0.35	0.35	0.35	0.30	0.30	0.25	0.25	0.20	0.20	
114	116	0.45	0.40	0.40	0.35	0.35	0.30	0.30	0.25	0.25	0.25	0.20	
116	118	0.45	0.45	0.40	0.35	0.35	0.35	0.30	0.30	0.25	0.25	0.20	
118	120	0.45	0.45	0.40	0.40	0.35	0.35	0.30	0.30	0.25	0.25	0.25	
120	122	0.50	0.45	0.45	0.40	0.35	0.35	0.35	0.30	0.30	0.25	0.25	
122	124	0.50	0.45	0.45	0.40	0.40	0.35	0.35	0.30	0.30	0.25	0.25	
124	126	0.50	0.50	0.45	0.45	0.40	0.35	0.35	0.35	0.30	0.30	0.25	
126	128	0.50	0.50	0.45	0.45	0.40	0.40	0.35	0.35	0.30	0.30	0.25	
128	130	0.55	0.50	0.50	0.45	0.45	0.40	0.40	0.35	0.35	0.30	0.30	
\$130 & over		Use Method II, "Exact Calculation Method," on page T-58 of this booklet											

T-55 (1/06)

Method I

Table V

Yonkers

RESIDENT

Income Tax

Surcharge

MARRIED

DAILY

Payroll Period

Yonkers

Special Tables for Deduction and Exemption Allowances

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

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

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

Table A
Combined Deduction and Exemption Allowance (full year)

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

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

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

Table B
Deduction Allowance

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

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

Table C
Exemption Allowance

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

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

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

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

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

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

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

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

Table II - A Weekly Payroll					
Line Item e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Multiply by 10% (.10). Withhold the product. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$154	\$0	0.0400	\$0
2	154	212	154	0.0450	6.15
3	212	250	212	0.0525	8.75
4	250	385	250	0.0590	10.77
5	385	1,731	385	0.0685	18.71
6	1,731	1,923	1,731	0.0764	110.92
7	1,923	2,885	1,923	0.0814	125.62
8	2,885	.....	2,885	0.0735	203.92

Table II - D Monthly Payroll					
Line Item e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Multiply by 10% (.10). Withhold the product. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$667	\$0	0.0400	\$0
2	667	917	667	0.0450	26.67
3	917	1,083	917	0.0525	37.92
4	1,083	1,667	1,083	0.0590	46.67
5	1,667	7,500	1,667	0.0685	81.08
6	7,500	8,333	7,500	0.0764	480.67
7	8,333	12,500	8,333	0.0814	544.33
8	12,500	.....	12,500	0.0735	883.67

Table II - B Biweekly Payroll					
Line Item e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Multiply by 10% (.10). Withhold the product. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$308	\$0	0.0400	\$0
2	308	423	308	0.0450	12.31
3	423	500	423	0.0525	17.50
4	500	769	500	0.0590	21.54
5	769	3,462	769	0.0685	37.42
6	3,462	3,846	3,462	0.0764	221.85
7	3,846	5,769	3,846	0.0814	251.23
8	5,769	.....	5,769	0.0735	407.85

Table II - E Daily Payroll					
Line Item e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Multiply by 10% (.10). Withhold the product. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$31	\$0	0.0400	\$0
2	31	42	31	0.0450	1.23
3	42	50	42	0.0525	1.75
4	50	77	50	0.0590	2.15
5	77	346	77	0.0685	3.74
6	346	385	346	0.0764	22.18
7	385	577	385	0.0814	25.12
8	577	.....	577	0.0735	40.78

Table II - C Semimonthly Payroll					
Line Item e	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Multiply by 10% (.10). Withhold the product. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$333	\$0	0.0400	\$0
2	333	458	333	0.0450	13.33
3	458	542	458	0.0525	18.96
4	542	833	542	0.0590	23.33
5	833	3,750	833	0.0685	40.54
6	3,750	4,167	3,750	0.0764	240.33
7	4,167	6,250	4,167	0.0814	272.17
8	6,250	.....	6,250	0.0735	441.83

Annual Tax Rate Schedule					
Line Item e	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 taxable portion of annualized pay Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Multiply by 10% (.10). Withhold the product. Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$8,000	\$0	0.0400	\$0
2	8,000	11,000	8,000	0.0450	320.00
3	11,000	13,000	11,000	0.0525	455.00
4	13,000	20,000	13,000	0.0590	560.00
5	20,000	90,000	20,000	0.0685	973.00
6	90,000	100,000	90,000	0.0764	5,768.00
7	100,000	150,000	100,000	0.0814	6,532.00
8	150,000	.....	150,000	0.0735	10,604.00

Steps for computing the amount of tax to be withheld:

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

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

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

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

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

Step 5 Following across on the same line, add the result from Step 4 to the amount in Column 5. Multiply the result by 10% (.10). The resulting product is the amount to withhold from wages.

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

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. Multiply by 10% (.10). Withhold the product.
	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

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. Multiply by 10% (.10). Withhold the product.
	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

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. Multiply by 10% (.10). Withhold the product.
	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

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. Multiply by 10% (.10). Withhold the product.
	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

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. Multiply by 10% (.10). Withhold the product.
	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

Line 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. Multiply by 10% (.10). Withhold the product.
	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-56, according to the payroll period and marital status claimed. (If there are more than 10 exemptions, multiply the number by the exemption amount in Table C on page T-56 and add it to the deduction amount from Table B.) Subtract the total exemption and deduction amount from the wages to get net wages.

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

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

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

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

Step 5 Following across on the same line, add the result from Step 4 to the amount in Column 5. Multiply the result by 10% (.10). The resulting product is the amount to withhold from wages.

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

Method II Exact Calculation Method Examples

Single

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

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

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

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

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

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

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

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

Married

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

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

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

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

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

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

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

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

Yonkers

Single or Married

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

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

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
\$1	\$0.00	\$51	\$0.20	\$101	\$0.40	\$151	\$0.60	\$201	\$0.83	\$251	\$1.08
2	0.01	52	0.21	102	0.41	152	0.61	202	0.83	252	1.09
3	0.01	53	0.21	103	0.41	153	0.61	203	0.84	253	1.09
4	0.02	54	0.22	104	0.42	154	0.62	204	0.84	254	1.10
5	0.02	55	0.22	105	0.42	155	0.62	205	0.85	255	1.11
6	0.02	56	0.22	106	0.42	156	0.63	206	0.85	256	1.11
7	0.03	57	0.23	107	0.43	157	0.63	207	0.85	257	1.12
8	0.03	58	0.23	108	0.43	158	0.63	208	0.86	258	1.12
9	0.04	59	0.24	109	0.44	159	0.64	209	0.86	259	1.13
10	0.04	60	0.24	110	0.44	160	0.64	210	0.87	260	1.14
11	0.04	61	0.24	111	0.44	161	0.65	211	0.87	261	1.14
12	0.05	62	0.25	112	0.45	162	0.65	212	0.88	262	1.15
13	0.05	63	0.25	113	0.45	163	0.66	213	0.88	263	1.15
14	0.06	64	0.26	114	0.46	164	0.66	214	0.89	264	1.16
15	0.06	65	0.26	115	0.46	165	0.67	215	0.89	265	1.17
16	0.06	66	0.26	116	0.46	166	0.67	216	0.90	266	1.17
17	0.07	67	0.27	117	0.47	167	0.67	217	0.90	267	1.18
18	0.07	68	0.27	118	0.47	168	0.68	218	0.91	268	1.18
19	0.08	69	0.28	119	0.48	169	0.68	219	0.91	269	1.19
20	0.08	70	0.28	120	0.48	170	0.69	220	0.92	270	1.19
21	0.08	71	0.28	121	0.48	171	0.69	221	0.92	271	1.20
22	0.09	72	0.29	122	0.49	172	0.70	222	0.93	272	1.21
23	0.09	73	0.29	123	0.49	173	0.70	223	0.94	273	1.21
24	0.10	74	0.30	124	0.50	174	0.71	224	0.94	274	1.22
25	0.10	75	0.30	125	0.50	175	0.71	225	0.95	275	1.22
26	0.10	76	0.30	126	0.50	176	0.72	226	0.95	276	1.23
27	0.11	77	0.31	127	0.51	177	0.72	227	0.96	277	1.24
28	0.11	78	0.31	128	0.51	178	0.72	228	0.96	278	1.24
29	0.12	79	0.32	129	0.52	179	0.73	229	0.97	279	1.25
30	0.12	80	0.32	130	0.52	180	0.73	230	0.97	280	1.25
31	0.12	81	0.32	131	0.52	181	0.74	231	0.98	281	1.26
32	0.13	82	0.33	132	0.53	182	0.74	232	0.98	282	1.27
33	0.13	83	0.33	133	0.53	183	0.75	233	0.99	283	1.27
34	0.14	84	0.34	134	0.54	184	0.75	234	0.99	284	1.28
35	0.14	85	0.34	135	0.54	185	0.76	235	1.00	285	1.28
36	0.14	86	0.34	136	0.54	186	0.76	236	1.00	286	1.29
37	0.15	87	0.35	137	0.55	187	0.76	237	1.01	287	1.30
38	0.15	88	0.35	138	0.55	188	0.77	238	1.01	288	1.30
39	0.16	89	0.36	139	0.56	189	0.77	239	1.02	289	1.31
40	0.16	90	0.36	140	0.56	190	0.78	240	1.02	290	1.31
41	0.16	91	0.36	141	0.56	191	0.78	241	1.03	291	1.32
42	0.17	92	0.37	142	0.57	192	0.79	242	1.03	292	1.32
43	0.17	93	0.37	143	0.57	193	0.79	243	1.04	293	1.33
44	0.18	94	0.38	144	0.58	194	0.80	244	1.05	294	1.34
45	0.18	95	0.38	145	0.58	195	0.80	245	1.05	295	1.34
46	0.18	96	0.38	146	0.58	196	0.81	246	1.06	296	1.35
47	0.19	97	0.39	147	0.59	197	0.81	247	1.06	297	1.35
48	0.19	98	0.39	148	0.59	198	0.81	248	1.07	298	1.36
49	0.20	99	0.40	149	0.60	199	0.82	249	1.07	299	1.37
50	0.20	100	0.40	150	0.60	200	0.82	250	1.08	300	1.37

(continued on next page)

Yonkers

Single or Married

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

(continued from preceding page)

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

Yonkers - Nonresident Earnings Tax

Method VI

Wage Bracket Tables

Select the appropriate table for the payroll period covered.

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

Yonkers - Nonresident Earnings Tax

Method VII - Exact Calculation Method

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

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

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

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

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

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

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

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

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

If the wages are found on line 1, there is no withholding (no further steps are needed).
- Step 2 Subtract the Column 3 exemption amount on the line found in Step 1 from the gross wages.
- Step 3 Multiply the result of Step 2 by 0.50% (.0050). The product is the amount of tax to withhold each pay period.

Example 1:

Weekly payroll, \$75 gross wages

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

Example 2:

Weekly payroll, \$200 gross wages

Step 1 Use Table II - A for weekly payroll. Use line 3 (\$200 is at least \$193 and less than \$385).
Step 2 \$200 - \$38 (exemption) = \$162
Step 3 \$162 x .0050 = \$0.81

Example 3:

Semimonthly payroll, \$400 gross wages

Step 1 Use Table II - C for semimonthly payroll. Use line 2 (\$400 is at least \$167 and less than \$417).
Step 2 \$400 - \$125 (exemption) = \$275
Step 3 \$275 x .0050 = \$1.38

Yonkers - Nonresident Earnings Tax

Method VIII - Annualized Tax Method

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

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

Table P Annual Factors

Daily	Weekly	Biweekly	Semimonthly	Monthly
260	52	26	24	12

Annual Tax Rate Schedule

The Yonkers nonresident earnings tax rate is .50%

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

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

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

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

Example 1:

Weekly payroll, \$75 gross wages

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

Example 2:

Weekly payroll, \$200 gross wages

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

Example 3:

Semimonthly payroll, \$400 gross wages

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

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.

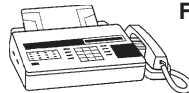
D. Salaries Paid on a 10-Month Basis: Converting Salaries to a 12-Month Basis in Order to Use the Monthly Table (or Semimonthly, etc.)

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.

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