



Revised New York State and Yonkers Withholding Tax Computation Rules

NYS-50-T.1
(1/10)

Effective January 1, 2010

**Replaces Publication NYS-50-T.1 (dated 5/09) and Publication NYS-50-T (dated 1/06),
pages T-13, T-14, T-14-A, T-57, T-58, and T-58-A.**

As a result of legislative changes, the New York State personal income tax rates and the Yonkers resident personal income surcharge tax rates have changed for certain taxpayers. Accordingly, effective for payrolls made on or after January 1, 2010, employers must use the rules described below and the revised withholding methods included in this publication to compute the amount of these taxes to be withheld from employees.

The New York City personal income tax rates and the Yonkers nonresident earnings tax rate have not changed. Accordingly, employers may continue to use the methods in Publication NYS-50-T (dated 1/06) to determine the amount of New York City personal income tax and Yonkers nonresident earnings tax to be withheld from payments of regular wages and supplemental wages.

Regular withholding rates

Effective January 1, 2010, the following rules apply for computing the amount of New York State personal income tax and Yonkers resident income tax surcharge to be withheld:

- If you use Method I, *Wage bracket tables* (look-up tables), to compute withholding tax for your employees, you can continue to use the New York State and Yonkers tables contained in Publication NYS-50-T (dated 1/06).
- If you elect or are required to use Method II, *Exact Calculation Method*, you must use the revised exact calculation method(s) in this publication. The New York State personal income tax and Yonkers resident personal income tax surcharge Method II exact calculation methods on pages T-13, T-14, T-14-A, T-57, T-58, and T-58-A in Publication NYS-50-T (dated 1/06) are no longer valid.
- If you use the dollar-to-dollar withholding tables instead of the exact calculation method, you can continue to use the dollar-to-dollar withholding tables contained in Publication NYS-50-T (dated 1/06).

Supplemental withholding rates

Effective January 1, 2010, if you pay supplemental wages (bonuses, commissions, overtime pay, sales awards, etc.), the following withholding rates apply (the New York City and Yonkers nonresident rates are unchanged):

New York State	9.77%	(.0977)
New York City	4.00%	(.04)
Yonkers resident	0.977%	(.00977)
Yonkers nonresident	0.50%	(.0050)

No other parts of Publication NYS-50-T (dated 1/06) are being revised.

Form IT-2104 — *Employee's Withholding Allowance Certificate*

New York State Form IT-2104 (2010) has also been revised to reflect legislative changes. The new rules described in this publication should ensure that the proper amount of tax is withheld for 2010. However, in certain circumstances (such as employees who have more than one job, or married employees if both spouses work) the new rules may result in an insufficient amount of tax being withheld for New York State and Yonkers. Employers should encourage employees in these situations to complete a revised Form IT-2104 to prevent under-withholding. Also, employees who filed a 2009 Form IT-2104 (dated 4/09) based on the tax rate increase effective for tax year 2009 should complete a new 2010 Form IT-2104.

Please note the following information included in this publication:

- New York State exact calculation method (NYS-50-T replacement pages T-13, T-14, and T-14-A) and
- Yonkers exact calculation method (NYS-50-T replacement pages T-57, T-58, and T-58-A).

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

- print or download Publication NYS-50-T.1 and Form IT-2104
- obtain the latest information on withholding tax
- learn about paperless filing options available on our Online Tax Center

Table II - A Weekly Payroll					
Line	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	3,846	2,885	0.0735	203.88
9	3,846	5,769	3,846	0.0835	274.56
10	5,769	6,731	5,769	0.1235	435.13
11	6,731	9,615	6,731	0.0835	553.88
12	9,615	10,577	9,615	0.2067	794.75
13	10,577	.....	10,577	0.0977	993.50

Table II - D Monthly Payroll					
Line	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	16,667	12,500	0.0735	883.50
9	16,667	25,000	16,667	0.0835	1,189.75
10	25,000	29,167	25,000	0.1235	1,885.58
11	29,167	41,667	29,167	0.0835	2,400.17
12	41,667	45,833	41,667	0.2067	3,443.92
13	45,833	.....	45,833	0.0977	4,305.17

Table II - B Biweekly Payroll					
Line	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	7,692	5,769	0.0735	407.77
9	7,692	11,538	7,692	0.0835	549.12
10	11,538	13,462	11,538	0.1235	870.27
11	13,462	19,231	13,462	0.0835	1,107.77
12	19,231	21,154	19,231	0.2067	1,589.50
13	21,154	.....	21,154	0.0977	1,987.00

Table II - E Daily Payroll					
Line	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	769	577	0.0735	40.78
9	769	1,154	769	0.0835	54.91
10	1,154	1,346	1,154	0.1235	87.03
11	1,346	1,923	1,346	0.0835	110.78
12	1,923	2,115	1,923	0.2067	158.95
13	2,115	.....	2,115	0.0977	198.70

Table II - C Semimonthly Payroll					
Line	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	8,333	6,250	0.0735	441.75
9	8,333	12,500	8,333	0.0835	594.88
10	12,500	14,583	12,500	0.1235	942.79
11	14,583	20,833	14,583	0.0835	1,200.08
12	20,833	22,917	20,833	0.2067	1,721.96
13	22,917	.....	22,917	0.0977	2,152.58

Annual Tax Rate Schedule					
Line	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	200,000	150,000	0.0735	10,602.00
9	200,000	300,000	200,000	0.0835	14,277.00
10	300,000	350,000	300,000	0.1235	22,627.00
11	350,000	500,000	350,000	0.0835	28,802.00
12	500,000	550,000	500,000	0.2067	41,327.00
13	550,000	.....	550,000	0.0977	51,662.00

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.

Table II - A Weekly Payroll					
Line	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.
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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	5,769	2,885	0.0735	203.88
9	5,769	6,731	5,769	0.1435	415.90
10	6,731	9,615	6,731	0.0835	553.88
11	9,615	10,577	9,615	0.2067	794.75
12	10,577		10,577	0.0977	993.50

Table II - D Monthly Payroll					
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8	12,500	25,000	12,500	0.0735	883.50
9	25,000	29,167	25,000	0.1435	1,802.25
10	29,167	41,667	29,167	0.0835	2,400.17
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8	5,769	11,538	5,769	0.0735	407.77
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10	13,462	19,231	13,462	0.0835	1,107.77
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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	1,154	577	0.0735	40.78
9	1,154	1,346	1,154	0.1435	83.18
10	1,346	1,923	1,346	0.0835	110.78
11	1,923	2,115	1,923	0.2067	158.95
12	2,115		2,115	0.0977	198.70

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8	6,250	12,500	6,250	0.0735	441.75
9	12,500	14,583	12,500	0.1435	901.13
10	14,583	20,833	14,583	0.0835	1,200.08
11	20,833	22,917	20,833	0.2067	1,721.96
12	22,917		22,917	0.0977	2,152.58

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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	300,000	150,000	0.0735	10,602.00
9	300,000	350,000	300,000	0.1435	21,627.00
10	350,000	500,000	350,000	0.0835	28,802.00
11	500,000	550,000	500,000	0.2067	41,327.00
12	550,000		550,000	0.0977	51,662.00

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.

Method II Exact Calculation Method Examples

Single

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

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

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

1. Amount from Table A on page T-12 is \$831.15 for single, monthly payroll, 3 exemptions. \$50,000 wages - \$831.15 = \$49,168.85 net wages.
2. Use Table II - D on page T-13 for single, monthly payroll. Look up \$49,168.85 and use line 13 on which \$49,168.85 is greater than Column 1 (\$45,833).
3. \$49,168.85 - \$45,833 (from Column 3, line 13) = \$3,335.85.
4. \$3,335.85 x .0977 (from Column 4, line 13) = \$325.91.
5. \$325.91 + \$4,305.17 (from Column 5, line 13) = \$4,631.08. Withhold this amount.

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

1. Amount from Table A on page T-12 is \$332.25 for single, semimonthly payroll, 1 exemption. \$5,000 wages - \$332.25 = \$4,667.75 net wages.
2. Use Table II - C on page T-13 for single, semimonthly payroll. Look up \$4,667.75 and use line 7 on which \$4,667.75 is greater than Column 1 (\$4,167) but less than Column 2 (\$6,250).
3. \$4,667.75 - \$4,167 (from Column 3, line 7) = \$500.75.
4. \$500.75 x .0814 (from Column 4, line 7) = \$40.76.
5. \$40.76 + \$272.17 (from Column 5, line 7) = \$312.93. Withhold this amount.

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

1. Amount from Table A on page T-12 is \$34.55 for single, daily payroll, 2 exemptions. \$750 wages - \$34.55 = \$715.45 net wages.
2. Use Table II - E on page T-13 for single, daily payroll. Look up \$715.45 and use line 8 on which \$715.45 is greater than Column 1 (\$577), but less than Column 2 (\$769).
3. \$715.45 - \$577 (from Column 3, line 8) = \$138.45.
4. \$138.45 x .0735 (from Column 4, line 8) = \$10.18.
5. \$10.18 + \$40.78 (from Column 5, line 8) = \$50.96. Withhold this amount.

Married

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

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

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

1. Amount from Table A on page T-12 is \$872.80 for married, monthly payroll, 3 exemptions. \$50,000 wages - \$872.80 = \$49,127.20 net wages.
2. Use Table II - D on page T-14 for married, monthly payroll. Look up \$49,127.20 and use line 12 on which \$49,127.20 is greater than Column 1 (\$45,833).
3. \$49,127.20 - \$45,833 (from Column 3, line 12) = \$3,294.20.
4. \$3,294.20 x .0977 (from Column 4, line 12) = \$321.84.
5. \$321.84 + \$4,305.17 (from Column 5, line 12) = \$4,627.01. Withhold this amount.

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

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

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

1. Amount from Table A on page T-12 is \$36.45 for married, daily payroll, 2 exemptions. \$750 wages - \$36.45 = \$713.55 net wages.
2. Use Table II - E on page T-14 for married, daily payroll. Look up \$713.55 and use line 8 on which \$713.55 is greater than Column 1 (\$577), but less than Column 2 (\$1,154).
3. \$713.55 - \$577 (from Column 3, line 8) = \$136.55.
4. \$136.55 x .0735 (from Column 4, line 8) = \$10.04.
5. \$10.04 + \$40.78 (from Column 5, line 8) = \$50.82. Withhold this amount.

Table II - A Weekly Payroll					
Line	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	3,846	2,885	0.0735	203.88
9	3,846	5,769	3,846	0.0835	274.56
10	5,769	6,731	5,769	0.1235	435.13
11	6,731	9,615	6,731	0.0835	553.88
12	9,615	10,577	9,615	0.2067	794.75
13	10,577	.....	10,577	0.0977	993.50

Table II - D Monthly Payroll					
Line	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	16,667	12,500	0.0735	883.50
9	16,667	25,000	16,667	0.0835	1,189.75
10	25,000	29,167	25,000	0.1235	1,885.58
11	29,167	41,667	29,167	0.0835	2,400.17
12	41,667	45,833	41,667	0.2067	3,443.92
13	45,833	.....	45,833	0.0977	4,305.17

Table II - B Biweekly Payroll					
Line	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	7,692	5,769	0.0735	407.77
9	7,692	11,538	7,692	0.0835	549.12
10	11,538	13,462	11,538	0.1235	870.27
11	13,462	19,231	13,462	0.0835	1,107.77
12	19,231	21,154	19,231	0.2067	1,589.50
13	21,154	.....	21,154	0.0977	1,987.00

Table II - E Daily Payroll					
Line	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	769	577	0.0735	40.78
9	769	1,154	769	0.0835	54.91
10	1,154	1,346	1,154	0.1235	87.03
11	1,346	1,923	1,346	0.0835	110.78
12	1,923	2,115	1,923	0.2067	158.95
13	2,115	.....	2,115	0.0977	198.70

Table II - C Semimonthly Payroll					
Line	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	8,333	6,250	0.0735	441.75
9	8,333	12,500	8,333	0.0835	594.88
10	12,500	14,583	12,500	0.1235	942.79
11	14,583	20,833	14,583	0.0835	1,200.08
12	20,833	22,917	20,833	0.2067	1,721.96
13	22,917	.....	22,917	0.0977	2,152.58

Annual Tax Rate Schedule					
Line	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	200,000	150,000	0.0735	10,602.00
9	200,000	300,000	200,000	0.0835	14,277.00
10	300,000	350,000	300,000	0.1235	22,627.00
11	350,000	500,000	350,000	0.0835	28,802.00
12	500,000	550,000	500,000	0.2067	41,327.00
13	550,000	.....	550,000	0.0977	51,662.00

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 the same line, add the result from Step 4 to the amount in Column 5. Multiply the result by 10% (.10). Withhold the resulting product from wages.
- See page T-58-A for withholding calculation examples using Method II.

Table II - A Weekly Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		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	5,769	2,885	0.0735	203.88
9	5,769	6,731	5,769	0.1435	415.90
10	6,731	9,615	6,731	0.0835	553.88
11	9,615	10,577	9,615	0.2067	794.75
12	10,577	.....	10,577	0.0977	993.50

Table II - B Biweekly Payroll					
Line	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	11,538	5,769	0.0735	407.77
9	11,538	13,462	11,538	0.1435	831.81
10	13,462	19,231	13,462	0.0835	1,107.77
11	19,231	21,154	19,231	0.2067	1,589.50
12	21,154	.....	21,154	0.0977	1,987.00

Table II - C Semimonthly Payroll					
Line	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	12,500	6,250	0.0735	441.75
9	12,500	14,583	12,500	0.1435	901.13
10	14,583	20,833	14,583	0.0835	1,200.08
11	20,833	22,917	20,833	0.2067	1,721.96
12	22,917	.....	22,917	0.0977	2,152.58

Table II - D Monthly Payroll					
Line	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	25,000	12,500	0.0735	883.50
9	25,000	29,167	25,000	0.1435	1,802.25
10	29,167	41,667	29,167	0.0835	2,400.17
11	41,667	45,833	41,667	0.2067	3,443.92
12	45,833	.....	45,833	0.0977	4,305.17

Table II - E Daily Payroll					
Line	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	1,154	577	0.0735	40.78
9	1,154	1,346	1,154	0.1435	83.18
10	1,346	1,923	1,346	0.0835	110.78
11	1,923	2,115	1,923	0.2067	158.95
12	2,115	.....	2,115	0.0977	198.70

Annual Tax Rate Schedule					
Line	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	300,000	150,000	0.0735	10,602.00
9	300,000	350,000	300,000	0.1435	21,627.00
10	350,000	500,000	350,000	0.0835	28,802.00
11	500,000	550,000	500,000	0.2067	41,327.00
12	550,000	.....	550,000	0.0977	51,662.00

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 the same line, add the result from Step 4 to the amount in Column 5. Multiply the result by 10% (.10). Withhold the resulting product from wages.

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

City of Yonkers
Method II Exact Calculation Method
Examples

T-58-A (1/10)

Single	
Example 1: Weekly payroll, \$400 gross wages, single, 3 exemptions 1. Amount from Table A on page T-56 is \$191.90 for single, weekly payroll, 3 exemptions. \$400 wages - \$191.90 = \$208.10 net wages. 2. Use Table II - A on page T-57 for single, weekly payroll. Look up \$208.10 and use line 2 on which \$208.10 is greater than Column 1 (\$154) but less than Column 2 (\$212). 3. \$208.10 - \$154 (from Column 3, line 2) = \$54.10. 4. \$54.10 x .0450 (from Column 4, line 2) = \$2.43. 5. \$2.43 + \$6.15 (from Column 5, line 2) = \$8.58. \$8.58 X .10 = \$0.86. Withhold this amount.	Example 3: Monthly payroll, \$50,000 gross wages, single, 3 exemptions 1. Amount from Table A on page T-56 is \$831.15 for single, monthly payroll, 3 exemptions. \$50,000 wages - \$831.15 = \$49,168.85 net wages. 2. Use Table II - D on page T-57 for single, monthly payroll. Look up \$49,168.85 and use line 13 on which \$49,168.85 is greater than Column 1 (\$45,833). 3. \$49,168.85 - \$45,833 (from Column 3, line 13) = \$3,335.85. 4. \$3,335.85 x .0977 (from Column 4, line 13) = \$325.91. 5. \$325.91 + \$4,305.17 (from Column 5, line 13) = \$4,631.08. \$4,631.08 X .10 = \$463.11. Withhold this amount.
Example 2: Semimonthly payroll, \$5,000 gross wages, single, 1 exemption 1. Amount from Table A on page T-56 is \$332.25 for single, semimonthly payroll, 1 exemption. \$5,000 wages - \$332.25 = \$4,667.75 net wages. 2. Use Table II - C on page T-57 for single, semimonthly payroll. Look up \$4,667.75 and use line 7 on which \$4,667.75 is greater than Column 1 (\$4,167) but less than Column 2 (\$6,250). 3. \$4,667.75 - \$4,167 (from Column 3, line 7) = \$500.75. 4. \$500.75 x .0814 (from Column 4, line 7) = \$40.76. 5. \$40.76 + \$272.17 (from Column 5, line 7) = \$312.19. \$312.19 X .10 = \$31.22. Withhold this amount.	Example 4: Daily payroll, \$750 gross wages, single, 2 exemptions 1. Amount from Table A on page T-56 is \$34.55 for single, daily payroll, 2 exemptions. \$750 wages - \$34.55 = \$715.45 net wages. 2. Use Table II - E on page T-57 for single, daily payroll. Look up \$715.45 and use line 8 on which \$715.45 is greater than Column 1 (\$577), but less than Column 2 (\$769). 3. \$715.45 - \$577 (from Column 3, line 8) = \$138.45. 4. \$138.45 x .0735 (from Column 4, line 8) = \$10.18. 5. \$10.18 + \$40.78 (from Column 5, line 8) = \$50.96. \$50.96 X .10 = \$5.10. Withhold this amount.
Married	
Example 1: Weekly payroll, \$400 gross wages, married, 4 exemptions 1. Amount from Table A on page T-56 is \$220.75 for married, weekly payroll 4 exemptions. \$400 wages - \$220.75 = \$179.25 net wages. 2. Use Table II - A on page T-58 for married, weekly payroll. Look up \$179.25 and use line 2 on which \$179.25 is greater than Column 1 (\$154) but less than Column 2 (\$212). 3. \$179.25 - \$154 (from Column 3, line 2) = \$25.25. 4. \$25.25 x .0450 (from Column 4, line 2) = \$1.14. 5. \$1.14 + \$6.15 (from Column 5, line 2) = \$7.29. \$7.29 X .10 = \$0.73. Withhold this amount.	Example 3: Monthly payroll, \$50,000 gross wages, married, 3 exemptions 1. Amount from Table A on page T-56 is \$872.80 for married, monthly payroll, 3 exemptions. \$50,000 wages - \$872.80 = \$49,127.20 net wages. 2. Use Table II - D on page T-58 for married, monthly payroll. Look up \$49,127.20 and use line 12 on which \$49,127.20 is greater than Column 1 (\$45,833). 3. \$49,127.20 - \$45,833 (from Column 3, line 12) = \$3,294.20. 4. \$3,294.20 x .0977 (from Column 4, line 12) = \$321.84. 5. \$321.84 + \$4,305.17 (from Column 5, line 12) = \$4,627.01. \$4,627.01 X .10 = \$462.70. Withhold this amount.
Example 2: Semimonthly payroll, \$5,000 gross wages, married, 3 exemptions 1. Amount from Table A on page T-56 is \$436.40 for married, semimonthly payroll, 3 exemptions. \$5,000 wages - \$436.40 = \$4,563.60 net wages. 2. Use Table II - C on page T-58 for married, semimonthly payroll. Look up \$4,563.60 and use line 7 on which \$4,563.60 is greater than Column 1 (\$4,167) but less than Column 2 (\$6,250). 3. \$4,563.60 - \$4,167 (from Column 3, line 7) = \$396.60. 4. \$396.60 x .0814 (from Column 4, line 7) = \$32.28. 5. \$32.28 + \$272.17 (from Column 5, line 7) = \$304.45. \$304.45 X .10 = \$30.45. Withhold this amount.	Example 4: Daily payroll, \$750 gross wages, married, 2 exemptions 1. Amount from Table A on page T-56 is \$36.45 for married, daily payroll, 2 exemptions. \$750 wages - \$36.45 = \$713.55 net wages. 2. Use Table II - E on page T-58 for married, daily payroll. Look up \$713.55 and use line 8 on which \$713.55 is greater than Column 1 (\$577), but less than Column 2 (\$1,154). 3. \$713.55 - \$577 (from Column 3, line 8) = \$136.55. 4. \$136.55 x .0735 (from Column 4, line 8) = \$10.04. 5. \$10.04 + \$40.78 (from Column 5, line 8) = \$50.82. \$50.82 X .10 = \$5.08. Withhold this amount.

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