Please Note: Pages T-13, T-14, T-14-A and the supplemental wage payment rate in this document have been revised for payrolls made on or after May 1, 2009.

See Publication NYS-50-T.1 for the updated information.

The NYC and Yonkers supplemental wage payment rates have also been revised. See Publications NYS-50-T.1 and NYS-50-T.2 for the updated rates.

Publication NYS-50-T NYS Tax Tables continues below.

Excerpt of
New York State
Tables

NYS-50-T
(1/06)

New York State
Department of
Taxation and Finance

NYS Department of Labor
Workforce New York
Put us to work for you

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.

Table of Contents

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.

New York State
Withholding tax tables and methods

Index to New York State income tax tables and methods

Method I - Wage bracket tables I - V

Method II - Exact Calculation Method and Dollar to Dollar tables **Page**

Conversion of tables

T-2 (1/06)

Method I

Table I

NY STATE

Income Tax

SINGLE

WEEKLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
		TAX TO BE WITHHELD										
$0	**$100**	$0.00										
100	**105**	0.00										
105	**110**	0.00										
110	**115**	0.00	$0.00									
115	**120**	0.00	0.00									
120	**125**	0.00	0.00									
125	**130**	0.00	0.00									
130	**135**	0.00	0.00	$0.00								
135	**140**	0.10	0.00	0.00								
140	**145**	0.30	0.00	0.00								
145	**150**	0.50	0.00	0.00								
150	**160**	0.80	0.10	0.00	$0.00							
160	**170**	1.20	0.50	0.00	0.00							
170	**180**	1.60	0.90	0.10	0.00	$0.00						
180	**190**	2.00	1.30	0.50	0.00	0.00						
190	**200**	2.40	1.70	0.90	0.10	0.00	$0.00					
200	**210**	2.80	2.10	1.30	0.50	0.00	0.00					
210	**220**	3.20	2.50	1.70	0.90	0.20	0.00	$0.00				
220	**230**	3.60	2.90	2.10	1.30	0.60	0.00	0.00				
230	**240**	4.00	3.30	2.50	1.70	1.00	0.20	0.00	$0.00			
240	**250**	4.40	3.70	2.90	2.10	1.40	0.60	0.00	0.00	$0.00		
250	**260**	4.80	4.10	3.30	2.50	1.80	1.00	0.20	0.00	0.00		
260	**270**	5.20	4.50	3.70	2.90	2.20	1.40	0.60	0.00	0.00	$0.00	
270	**280**	5.60	4.90	4.10	3.30	2.60	1.80	1.00	0.30	0.00	0.00	
280	**290**	6.00	5.30	4.50	3.70	3.00	2.20	1.40	0.70	0.00	0.00	$0.00
290	**300**	6.50	5.70	4.90	4.10	3.40	2.60	1.80	1.10	0.30	0.00	0.00
300	**310**	6.90	6.10	5.30	4.50	3.80	3.00	2.20	1.50	0.70	0.00	0.00
310	**320**	7.40	6.50	5.70	4.90	4.20	3.40	2.60	1.90	1.10	0.30	0.00
320	**330**	7.80	7.00	6.10	5.30	4.60	3.80	3.00	2.30	1.50	0.70	0.00
330	**340**	8.30	7.40	6.50	5.70	5.00	4.20	3.40	2.70	1.90	1.10	0.30
340	**350**	8.70	7.90	7.00	6.10	5.40	4.60	3.80	3.10	2.30	1.50	0.70
350	**360**	9.20	8.30	7.40	6.60	5.80	5.00	4.20	3.50	2.70	1.90	1.10
360	**370**	9.80	8.80	7.90	7.00	6.20	5.40	4.60	3.90	3.10	2.30	1.50
370	**380**	10.30	9.30	8.30	7.50	6.60	5.80	5.00	4.30	3.50	2.70	1.90
380	**390**	10.80	9.80	8.80	7.90	7.10	6.20	5.40	4.70	3.90	3.10	2.30
390	**400**	11.40	10.30	9.30	8.40	7.50	6.60	5.80	5.10	4.30	3.50	2.70
400	**410**	12.00	10.90	9.80	8.80	8.00	7.10	6.20	5.50	4.70	3.90	3.10
410	**420**	12.60	11.50	10.40	9.40	8.40	7.50	6.70	5.90	5.10	4.30	3.50
420	**430**	13.20	12.00	10.90	9.90	8.90	8.00	7.10	6.30	5.50	4.70	3.90
430	**440**	13.80	12.60	11.50	10.40	9.40	8.40	7.60	6.70	5.90	5.10	4.30
440	**450**	14.40	13.20	12.10	11.00	9.90	8.90	8.00	7.20	6.30	5.50	4.70
450	**460**	15.00	13.80	12.70	11.50	10.50	9.40	8.50	7.60	6.70	5.90	5.10
460	**470**	15.50	14.40	13.30	12.10	11.00	10.00	9.00	8.10	7.20	6.30	5.50
470	**480**	16.10	15.00	13.90	12.70	11.60	10.50	9.50	8.50	7.60	6.80	5.90
480	**490**	16.70	15.60	14.50	13.30	12.20	11.00	10.00	9.00	8.10	7.20	6.40
490	**500**	17.30	16.20	15.00	13.90	12.80	11.60	10.50	9.50	8.50	7.70	6.80
500	**510**	17.90	16.80	15.60	14.50	13.40	12.20	11.10	10.00	9.00	8.10	7.30
510	**520**	18.50	17.40	16.20	15.10	14.00	12.80	11.70	10.60	9.60	8.60	7.70
520	**530**	19.10	17.90	16.80	15.70	14.50	13.40	12.30	11.10	10.10	9.10	8.20
530	**540**	19.80	18.50	17.40	16.30	15.10	14.00	12.90	11.70	10.60	9.60	8.60
540	**550**	20.50	19.20	18.00	16.90	15.70	14.60	13.50	12.30	11.20	10.10	9.10
550	**560**	21.20	19.90	18.60	17.40	16.30	15.20	14.00	12.90	11.80	10.70	9.60
560	**570**	21.90	20.60	19.20	18.00	16.90	15.80	14.60	13.50	12.40	11.20	10.20
570	**580**	22.60	21.20	19.90	18.60	17.50	16.40	15.20	14.10	13.00	11.80	10.70
580	**590**	23.20	21.90	20.60	19.30	18.10	16.90	15.80	14.70	13.50	12.40	11.30
590	**600**	23.90	22.60	21.30	20.00	18.70	17.50	16.40	15.30	14.10	13.00	11.90
600	**610**	24.60	23.30	22.00	20.70	19.40	18.10	17.00	15.90	14.70	13.60	12.50
610	**620**	25.30	24.00	22.70	21.40	20.00	18.70	17.60	16.40	15.30	14.20	13.00
620	**630**	26.00	24.70	23.40	22.00	20.70	19.40	18.20	17.00	15.90	14.80	13.60
630	**640**	26.70	25.40	24.00	22.70	21.40	20.10	18.80	17.60	16.50	15.40	14.20
640	**650**	27.40	26.00	24.70	23.40	22.10	20.80	19.50	18.20	17.10	15.90	14.80
$650 & over		Use Method II, "Exact Calculation Method," on page T-13 of this booklet										

Method I

Table I

NY STATE

Income Tax

MARRIED

WEEKLY

Payroll Period

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

Method I

Table II

NY STATE

Income Tax

SINGLE

BIWEEKLY

Payroll Period

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

Method I

Table II

NY STATE
Income Tax

MARRIED

BIWEEKLY
Payroll Period

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

Method I

Table III

NY STATE

Income Tax

SINGLE

SEMIMONTHLY

Payroll Period

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

Method I

Table III

NY STATE
Income Tax

MARRIED

SEMIMONTHLY
Payroll Period

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

Method I

Table IV

NY STATE
Income Tax

SINGLE

MONTHLY
Payroll Period

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

Method I

Table IV

NY STATE
Income Tax

MARRIED

MONTHLY
Payroll Period

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

T-10 (1/06)

Method I

Table V

NY STATE

Income Tax

SINGLE

DAILY

Payroll Period

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

Method I

Table V

NY STATE

Income Tax

MARRIED

DAILY

Payroll Period

WAGES		**EXEMPTIONS CLAIMED**										10
At	But	0	1	2	3	4	5	6	7	8	9	or more
Least	Less Than	**TAX TO BE WITHHELD**										
$0	**$27**	$0.00										
27	**28**	0.00	$0.00	$0.00								
28	**29**	0.00	0.00	0.00								
29	**30**	0.00	0.00	0.00								
30	**31**	0.10	0.00	0.00								
31	**32**	0.10	0.00	0.00								
32	**33**	0.20	0.00	0.00	$0.00							
33	**34**	0.20	0.00	0.00	0.00							
34	**35**	0.20	0.10	0.00	0.00							
35	**36**	0.30	0.10	0.00	0.00							
36	**37**	0.30	0.20	0.00	0.00	$0.00						
37	**38**	0.40	0.20	0.00	0.00	0.00						
38	**39**	0.40	0.20	0.10	0.00	0.00						
39	**40**	0.40	0.30	0.10	0.00	0.00						
40	**41**	0.50	0.30	0.20	0.00	0.00	$0.00					
41	**42**	0.50	0.40	0.20	0.00	0.00	0.00					
42	**43**	0.60	0.40	0.20	0.10	0.00	0.00					
43	**44**	0.60	0.40	0.30	0.10	0.00	0.00					
44	**45**	0.60	0.50	0.30	0.20	0.00	0.00	$0.00				
45	**46**	0.70	0.50	0.40	0.20	0.10	0.00	0.00				
46	**47**	0.70	0.60	0.40	0.20	0.10	0.00	0.00				
47	**48**	0.80	0.60	0.40	0.30	0.10	0.00	0.00				
48	**49**	0.80	0.60	0.50	0.30	0.20	0.00	0.00	$0.00			
49	**50**	0.80	0.70	0.50	0.40	0.20	0.10	0.00	0.00			
50	**52**	0.90	0.70	0.60	0.40	0.30	0.10	0.00	0.00	$0.00		
52	**54**	1.00	0.80	0.70	0.50	0.40	0.20	0.00	0.00	0.00		
54	**56**	1.10	0.90	0.70	0.60	0.40	0.30	0.10	0.00	0.00	$0.00	
56	**58**	1.10	1.00	0.80	0.70	0.50	0.40	0.20	0.10	0.00	0.00	
58	**60**	1.20	1.10	0.90	0.70	0.60	0.40	0.30	0.10	0.00	0.00	$0.00
60	**62**	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	0.10	0.00	0.00
62	**64**	1.40	1.20	1.10	0.90	0.80	0.60	0.40	0.30	0.10	0.00	0.00
64	**66**	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	0.10	0.00
66	**68**	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.10	0.00
68	**70**	1.70	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	0.10
70	**72**	1.70	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20
72	**74**	1.90	1.70	1.50	1.30	1.20	1.00	0.80	0.70	0.50	0.40	0.20
74	**76**	2.00	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30
76	**78**	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.50	0.40
78	**80**	2.20	2.00	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50
80	**82**	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.60
82	**84**	2.40	2.20	2.00	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60
84	**86**	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70
86	**88**	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	0.90	0.80
88	**90**	2.80	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90
90	**92**	2.90	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	1.00
92	**94**	3.00	2.80	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20	1.00
94	**96**	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10
96	**98**	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20
98	**100**	3.30	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.60	1.40	1.30
100	**102**	3.50	3.20	3.00	2.80	2.60	2.30	2.10	1.90	1.70	1.50	1.40
102	**104**	3.60	3.40	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.60	1.50
104	**106**	3.70	3.50	3.20	3.00	2.80	2.60	2.30	2.10	1.90	1.70	1.50
106	**108**	3.80	3.60	3.40	3.10	2.90	2.70	2.50	2.20	2.00	1.80	1.60
108	**110**	4.00	3.70	3.50	3.30	3.00	2.80	2.60	2.40	2.10	1.90	1.70
110	**112**	4.10	3.80	3.60	3.40	3.10	2.90	2.70	2.50	2.20	2.00	1.80
112	**114**	4.20	4.00	3.70	3.50	3.30	3.00	2.80	2.60	2.40	2.10	1.90
114	**116**	4.40	4.10	3.90	3.60	3.40	3.20	2.90	2.70	2.50	2.30	2.00
116	**118**	4.50	4.30	4.00	3.70	3.50	3.30	3.00	2.80	2.60	2.40	2.10
118	**120**	4.70	4.40	4.10	3.90	3.60	3.40	3.20	2.90	2.70	2.50	2.30
120	**122**	4.80	4.50	4.30	4.00	3.70	3.50	3.30	3.10	2.80	2.60	2.40
122	**124**	4.90	4.70	4.40	4.10	3.90	3.60	3.40	3.20	2.90	2.70	2.50
124	**126**	5.10	4.80	4.50	4.30	4.00	3.70	3.50	3.30	3.10	2.80	2.60
126	**128**	5.20	4.90	4.70	4.40	4.10	3.90	3.60	3.40	3.20	3.00	2.70
128	**130**	5.30	5.10	4.80	4.50	4.30	4.00	3.80	3.50	3.30	3.10	2.80
$130 & over		Use Method II, "Exact Calculation Method," on page T-14 of this booklet										

New York State

Special Tables for Deduction and Exemption Allowances

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

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

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

Table A

Combined Deduction and Exemption Allowance (full year)

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

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

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

Table B

Deduction Allowance

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

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

Table C

Exemption Allowance

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

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

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

Table D

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

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

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

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

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

Table II - A Weekly Payroll

Line	At Least Column 1	But less than Column 2	Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum. 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

Column 1 and Column 2: If the amount of net wages (after subtracting deductions and exemptions) is:

Table II - D Monthly Payroll

Line	At Least Column 1	But less than Column 2	Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum. 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

Column 1 and Column 2: If the amount of net wages (after subtracting deductions and exemptions) is:

Table II - B Biweekly Payroll

Line	At Least Column 1	But less than Column 2	Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum. 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

Column 1 and Column 2: If the amount of net wages (after subtracting deductions and exemptions) is:

Table II - E Daily Payroll

Line	At Least Column 1	But less than Column 2	Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum. 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

Column 1 and Column 2: If the amount of net wages (after subtracting deductions and exemptions) is:

Table II - C Semimonthly Payroll

Line	At Least Column 1	But less than Column 2	Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum. 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

Column 1 and Column 2: If the amount of net wages (after subtracting deductions and exemptions) is:

Annual Tax Rate Schedule

Line	At Least Column 1	But less than Column 2	Subtract Column 3 amount from taxable portion of annualized pay Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. The resulting sum is the annualized tax. 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

Column 1 and Column 2: If annual wages (after subtracting deductions and exemptions) are:

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: At Least (Column 1)	But less than (Column 2)	Subtract Column 3 amount from net wages (Column 3)	Multiply the result by Column 4 amount (Column 4)	Add the result to Column 5 amount. Withhold the resulting sum. (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

Table II - D Monthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least (Column 1)	But less than (Column 2)	Subtract Column 3 amount from net wages (Column 3)	Multiply the result by Column 4 amount (Column 4)	Add the result to Column 5 amount. Withhold the resulting sum. (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

Table II - B Biweekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least (Column 1)	But less than (Column 2)	Subtract Column 3 amount from net wages (Column 3)	Multiply the result by Column 4 amount (Column 4)	Add the result to Column 5 amount. Withhold the resulting sum. (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

Table II - E Daily Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least (Column 1)	But less than (Column 2)	Subtract Column 3 amount from net wages (Column 3)	Multiply the result by Column 4 amount (Column 4)	Add the result to Column 5 amount. Withhold the resulting sum. (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

Table II - C Semimonthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least (Column 1)	But less than (Column 2)	Subtract Column 3 amount from net wages (Column 3)	Multiply the result by Column 4 amount (Column 4)	Add the result to Column 5 amount. Withhold the resulting sum. (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

Annual Tax Rate Schedule

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

Steps for computing the amount of tax to be withheld:

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

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

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

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

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

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

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

New York State
Method II Exact Calculation Method
Examples

Single

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

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

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

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

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

1. Amount from Table A on page T-12 is $831.15 for single, monthly payroll, 3 exemptions. $50,000 wages - $831.15 = $49,168.85 net wages.
2. Use Table II - D on page T-13 for single, monthly payroll. Look up $49,168.85 and use line 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 x .0735 (from Column 4, line 8) = $2,695.16.
5. $2,695.16 + $883.67 (from Column 5, line 8) = $3,578.83. 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).
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 2: Semimonthly payroll, $5,000 gross wages, married, 3 exemptions

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

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

1. Amount from Table A on page T-12 is $872.80 for married, monthly payroll, 3 exemptions. $50,000 wages - $872.80 = $49,127.20 net wages.
2. Use Table II - D on page T-14 for married, monthly payroll. Look up $49,127.20 and use line 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 x .0735 (from Column 4, line 8) = $2,696.10.
5. $2,696.10 + $883.67 (from Column 5, line 8) = $3,575.77. 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).
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.

NEW YORK STATE

SINGLE or MARRIED

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

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

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

(continued on next page)

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New York State

SINGLE or MARRIED

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

(continued from preceding page)

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

New York State, 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 ÷ 3 = monthly, etc.).

3. Apply the table or method for the more common period to the derived equivalent wages, and get the amount to be withheld for the more common period.

4. Convert the amount that would be withheld for the more common period by the factor found in Step 1 above. This is the amount to be withheld for the payroll period in question.

B. Using the Monthly Table for Quarterly Payrolls

1. Quarterly (3 months) ÷ monthly (1 month) = factor of 3.

2. Divide the quarterly wages by 3 to get a monthly equivalent.

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

4. Multiply the monthly withholding amount by 3 to get the quarterly equivalent. This is the amount to be withheld.

Example 1: New York State - Personal Income Tax
Quarterly wages of $6,750, married with 2 exemptions:
(1) Factor = 3
(2) $6,750 ÷ 3 = $2,250
(3) Refer to New York State Monthly Married Table (page T-9)
Withholding tax on $2,250 wages, 2 exemptions = $69.50
(4) $69.50 x 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 ÷ 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 x 3 = $134.25

Example 3: Yonkers - Resident Tax
Quarterly wages of $6,750, married with 2 exemptions:
(1) Factor = 3
(2) $6,750 ÷ 3 = $2,250
(3) Refer to Yonkers Resident Monthly Married table (page T-53)
Withholding tax on $2,250 wages, 2 exemptions = $6.95
(4) $6.95 x 3 = $20.85

Example 4: Yonkers - Nonresident Earnings Tax
Quarterly wages of $6,750:
(1) Factor = 3
(2) $6,750 ÷ 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 x 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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