

Office of the State Comptroller

PAYROLL BULLETIN

Subject		Bulletin ?	No.
			P-893
	Changes in New York State and City of Yonkers Withholding Taxes	Date	
	city of Tolkers Withholding Taxes		March 11, 1996

New York State and City of Yonkers withholding taxes will change effective in Administration checks dated April 3, 1996 and Institution checks dated April 11, 1996.

The deduction allowance table, and the tax charts for Single and Married taxpayers, for both New York State and City of Yonkers Residents have been changed.

The withholding rate for supplemental wages paid to inactive employees has been reduced for New York State to 7.5% and for City of Yonkers Residents to 1.125%.

A copy of the pages from the revised Tax Booklet (WT-100) will be sent with the copy of this Bulletin which accompanies the Payroll Register.

Questions concerning this Bulletin should be directed to the Deduction Section at (518) 473-1989.

To obtain a complete copy of WT-100 from the Department of Taxation and Finance call 1-800-462-8100.

New York State Special Table 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.)

			Number of Exemptions									
Payroll Type	Marital Status	0	1	. 2	3	4	5	6	7	8	9	10
Daily or	Single	\$24.25	\$28.10	\$31.95	\$35.80	\$39.65	\$43.50	\$47.35	\$51.20	\$55.05	\$58.90	\$62.75
Miscellaneous	Married	26.15	30.00	33.85	37.70	41.55	45.40	49.25	53.10	56.95	60.80	64.65
Weekiy	Single	121.15	140.40	159.65	178.90	198.15	217.40	236.65	255.90	275.15	294.40	313.65
	Married	130.75	150.00	169.25	188.50	207.75	227.00	246.25	265.50	284.75	304:00	323.25
Biweekly	Single	242.30	280.80	319.30	357.80	396.30	434.80	473.30	511.80	550.30	588.80	627.30
	Married	261.50	300.00	338.50	377.00	415.50	454.00	492.50	531.00	569.50	<4608.00°	646.50
Semimonthly	Single	262.50	304.15	345.80	387.45	429.10	470.75	512.40	554.05	595.70	637.35	679.00
	Married	283.35	325.00	366.65	408.30	449.95	491.60	533.25	574.90	616.55	658.20	
Monthly	Single	525.00	608.30	691.60	774.90	858.20	941.50	1,024.80	1,108.10	1,191.40	1,274.70	1,358.00
	Married	566.70	650.00	733.30	816.60	899.90	983.20	1.066.50	1,149.80	1,233,10	9.316.40	1,399.70
Annual	Single	6,300	7,300	8,300	9,300	10,300	11,300	12,300	13,300	14,300	15,300	16,300
·	Married	6,800	7,800	8.800	9,800	10,800	11,800	42,800 ,	43 ;800	≤14,800	15,800	%16 ,800

Table B

Deduction Allowance

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

Payroll	Marital	Deduction
Period	Status	Amount
Daily or	Single	\$24.25
Miscellan.	Married	26.15
Weekly	Single	121.15
	Married	130.75
Biweekly	Single	242.30
	Married	261.50
Semi-	Single	262.50
monthly	Married	283.35
Monthly	Single	525.00
	Married	566.70
Annual	Single	6,300
	Married	6,800

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	Value of one
Period	exemption
Daily/miscellaneous	\$3.85
Weekly	19.25
Biweekly	38.50
Semimonthly	41.65
Monthly	83.30
Annual	1,000.00

Table D

Adjustment for Difference Between Federal* and New York Exemption Allowances

For employers who elect to use the federal exemption amounts* in computing wages after exemptions, the following adjustments correct for the difference between the federal exemption of \$2,550* 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.

	Adjustment for each	
Payroll Period	federal exemption	
Daily/miscellaneous	\$6.00	
Weekly	29.80	
Biweekly	59.65	.,
Semimonthly	64.60	
Monthly	129.20	
Quarterly	387.50	
Semiannual	775.00	
Annual	1,550,00	

^{*} The adjustments in Table D are based on the 1996 federal exemption amount of \$2,550. 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 I	I-A Wee	kly Payro	II
	If the amount of ne wages (after subtr deductions and		Outro	11.10.1.0	Add the result
L	exemptions) is:	Dution	Subtract Column 3	Multiply the result by Column 4	to Column 5 amount. Withhold the
	At	But less	amount from		
n	Least	than	net wages	amount	resulting sum.
е	Column 1	Column 2	Column 3	Column 4	Column 5
115	30	\$106	, \$0	0.040	\$0
2	106	154	106	0.050	4.23
3	747 34154 F	212	154	0.060	6.63
4	212	1,731	212	0.070	10.10
5.	645 M.731	1,923	ا 731. الله الله الله الله الله الله الله الل	0.075	. 116.44
6	1,923	2,885	1,923	0.080	130.87
7	2,885		2,885	0.075	207.79

	Table II - B Biweekly Payroll						
	If the amount of ne wages (after subtra deductions and exemptions) is:	-	Subtract	Multiply the	Add the result to Column 5		
L	At	But less	Column 3 amount from	result by Column 4	amount. Withhold the		
n	Least	than	net wages	amount	resulting sum.		
е	Column 1	Column 2	Column 3	Column 4	Column 5		
11:	\$0.	\$212	\$0	0.040	\$0		
2	212	308	212	0.050	8.46		
3	308±1	*** 423	308	0.060	13.27		
4	423	3,462	423	0.070	20.19		
5	27723,462 78.5	3,846	3,462	0.075	232.88		
6	3,846	5,769	3,846	0.080	261.73		
7:	5,769	atomatik, trajamie Kalana jedestikoa	2 1 17 1 5,769 1	0.075	415.58		

	Table II - C Semimonthly Payroll						
	If the amount of ne wages (after subtra deductions and exemptions) is:	-	Subtract Column 3	Multiply the result by	Add the result to Column 5 amount.		
Ī	At	But less	amount from	Column 4	Withhold the		
n	Least	than	net wages	amount	resulting sum.		
е	Column 1	Column 2	Column 3	Column 4	Column 5		
112	\$0 229	\$229 333	\$0 229	0.040 0.050	\$0 9.17		
3	₹₩₩₩	458	333	0.060	14.38 21.88		
5	458 3,750	3,750 4,167	458 3,750	0.075	252.29		
6	4,167 6,250	6,250	4,167 6,250	0.080 0.075	283.54 450.21		

- 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.
 - 4 Following across on 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.

	Table II - D Monthly Payroll								
· [**	If the amount wages (after s deductions an exemptions) is	ubtracting d	Subtract Column 3 amount from	Multiply the result by Column 4	Add the result to Column 5 amount. Withhold the				
n	Least	than	net wages	amount	resulting sum.				
e	Column 1	Column 2	Column 3	Column 4	Column 5				
1 2	\$0 458	\$458 667	\$0 458	0.040 0.050	18.33				
3	667. 917	7,500	元元 <u>十五</u> 1 667 917	0.060 - 9 0.070	43.75				
5	7,500	8,333	The said of the sa	2.0.075	504.58				
6	8,333 12,500	12,500	8,333	0.080 0.075	567.08 900.42				

	Table II - E Daily Payroll							
, L	If the amount of wages (after sub deductions and exemptions) is:	1	Subtract Column 3	Multiply the result by	Add the result to Column 5 amount.			
į	At ·	But less	amount from	Column 4	Withhold the			
n	Least	than	net wages	amount =	resulting sum.			
е	Column 1	Column 2	Column 3	Column 4	Column 5			
1	: 4-5 \$0 -6	\$21	\$0	್ಷ_0.040ೄನ್ನ	\$0			
2	21	31	21	0.050	0.85			
3	31-	42	31.	0.060 计	255 7 33			
4	42	346	42	0.070	2.02			
5	# 1 346 -	385	346	0.075	23.29			
6	385	577	385	0.080	26.17			
7	577		1577	2.0.075	41:56			

	Annual Tax Rate Schedule							
	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion	Multiply the result by	Add the result to Column 5 amount. The resulting sum			
i	At	But less	of annualized	Column 4	is the annualized			
n	Least	than	pay	amount	tax.			
e	Column 1	Column 2	Column 3	Column 4	Column 5			
1	\$0	\$5,500	\$0	0.040	\$0			
2	5,500	8,000	5,500	0.050	220.00			
3	8,000	11,000	8,000	0.060	345.00			
4	11,000	90,000	11,000	0.070	525.00			
5	90,000	100,000	90,000	~0.075	6,055.00			
6	100,000	150,000	100,000	0.080	6,805.00			
7	150,000		150,000	0.075	10,805.00			

- Example 1: Weekly payroll, \$400 gross wages, single, 3 exemptions claimed 1. Amount from Table A on page T-12 is \$178.90 for single, weekly payroll,
- 3 exemptions. \$400 wages \$178.90 = \$221.10 net wages.
- Use Table II A above for single, weekly payroll. Look up \$221.10 and use line 4 on which \$221.10 is greater than Column 1 (\$212) but less than Column 2 (\$1,731).
- 3. \$221.10 \$212 (from Column 3, line 4) = \$9.10.
- 4. \$9.10 x .070 (from Column 4, line 4) = \$0.64.
- 5. \$0.64 + \$10.10 (from Column 5, line 4) = \$10.74. Withhold this amount.
- Example 2: Semimonthly payroll, \$5,000 gross wages, single, 1 exemption 1. Amount from Table A on page T-12 is \$304.15 for single, semimonthly
- payroll, 1 exemption. \$5,000 wages \$304.15 = \$4,695.85 net wages.

 2. Use Table II C above for single, semimonthly payroll. Look up \$4,695.85 and use line 6 on which \$4,695.85 is greater than Column 1 (\$4,167) but less than Column 2 (\$6,250).
- 3. \$4,695.85 \$4,167 (from Column 3, line 6) = \$528.85.
- 4. \$528.85 x .080 (from Column 4, line 6) = \$42.31.
- \$42.31 + \$283.54 (from Column 5, line 6) = \$325.85. Withhold this amount.

Г		Table I	I-A Weel	kly Payroll	
	If the amount of name wages (after subtr				
1	deductions and exemptions) is:		Subtract Column 3	Multiply the	Add the result to Column 5
įΪ	At	But less		result by Column 4	amount. Withhold the
n	Least	than	net wages	amount	resulting sum.
e	Column 1	Column 2	Column 3	Column 4	Column 5
79 W	### (\$0) m	<i>ু</i> ং\$106	·\$0	0.040	\$0
2	106	154	106	0.050	4.23
33€	3-154 × -	受得212	154	0.060	6.63
4	212	1,731	212	0.070	10.10
15	EQ. (1731	1,923	1,731°	0.075	116.44
6	1,923	2,885	1,923	0.080	130.87
	2,885		2,885	0.075	207.79

		Table I	I-B Biwe	ekly Payr	oll
	If the amount of ne wages (after subtra deductions and	-	. ,		Add the result
	exemptions) is:		Subtract	Multiply the	to Column 5
L			Column 3	result by	amount.
ı	At	But less	amount from	Column 4	Withhold the
n	Least	than	net wages	amount	resulting sum.
8	Column 1	Column 2	Column 3	Column 4	Column 5
3	\$0 ± 2	\$212	\$0 × \$0	0.040	\$0
2	212	308	212	0.050	8.46
3	308	423	308	_0.060	13.27
4	423	3,462	423	0.070	20.19
5.	3462	3,846	3,462	0.075	232.88
6	3,846	5,769	3,846	0.080	261.73
1	25769	学学会	5,769	0.075	415.58

	•	Table II	- C Semi	monthly P	ayroll
	If the amount of ne wages (after subtractions and exemptions) is:		Subtract	Multiply the	Add the result to Column 5
	At	But less	Column 3 amount from	result by Column 4	amount. Withhold the
n	Least	than	net wages	amount	resulting sum.
е	Column 1	Column 2	Column 3	Column 4	Column 5
D)	Assert SO	.:? ∈\$22 9	3940 j. √\$0	3-0.040 S	\$0
2	229	333	229	0.050	9.17
149	333 H	458	333 ·	0.060	14.38
4	458	3,750	458	0.070	21.88
757	C7573 750	4,167	3,750	0.075	252.29
6	4,167	6,250	4,167	0.080	283.54
W.	3. 06,250	15,240,0	6,250	0.075	450.21

- 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.
 - 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 on 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.

	Table II - D Monthly Payroll									
	If the amount wages (after s	ubtracting			And of the annual to					
Ŀ.	exemptions) is:		Subtract Column 3	Multiply the result by	Add the result to Column 5 amount.					
· į	At	But less	amount from	Column 4	Withhold the					
n	Least	than	net wages	amount	resulting sum.					
e	Column 1	Column 2	Column 3	Column 4	Column 5					
.1	\$0)	\$458	33 4 1 × 50 3	0,040	\$0					
2	458	667	458	0.050	18.33					
3	667	917	667	0.060	28.75					
4	917	7,500	917	0.070	43.75					
5		8,333	7,500	0.075	504.58					
6	8,333	12,500	8,333	0.080	567.08					
7	12,500 \		12,500	0.075	900.42					

		Table	II - E Daily	/ Payroll	
	If the amount of wages (after su deductions and exemptions) is:	btracting	Subtract	Multiply the	Add the result to Column 5
Ļ			Column 3	result by	amount
1	At	But less	amount from	Column 4	Withhold the
п	Least	than	net wages	amount	resulting sum.
е	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	.ક/ું, કે \$21	\$0.	0.040	Carolina La SO
2	21	31	21	0.050	0.85
3	31	्र _{ार} ु 42	\$ 10 kg 31.	∴ 0.060 4	33
4	42	346	42	0.070	2.02
5	. 346	े े 385	346	20.075	23.29
6	385	577	385	0.080	26.17
7	577	of the second	577	0.075	ES 21.56

1		Annual Tax Rate Schedule									
	if annual wages subtracting ded and exemptions	uctions	Subtract Column 3 amount from taxable portion	Multiply the result by	Add the result to Column 5 amount. The resulting sum						
	At ·	But less	of annualized	Column 4	is the annualized						
1	Least	than	pay	amount	tax.						
е	Column 1	Column 2	Column 3	Column 4	Column 5						
	:	\$5,500	\$0	0.040	30						
2	5,500	8,000	5,500	0.050	220.00						
3	8,000	20.750 to 1	8,000	0.060 ()	345.00						
4	11,000	90,000	11,000	0.070	525.00						
5	90,000	100,000	90,000	~0.075 专	· 8,055.00						
6	100,000	150,000	100,000	0.080	6,805.00						
7	150,000 🖫		150,000	0.075	িব্লিক্সের0,805,00						

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

 1. Amount from Table A on page T-12 is \$207.75 for married, weekly payroll,
- 4 exemptions. \$400 wages \$207.75 = \$192.25 net wages.
 Use Table II A above for married, weekly payroll. Look up \$192.25 and use line 3 on which \$192.25 is greater than Column 1 (\$154) but less than Column 2 (\$212).
- 3. \$192.25 \$154 (from Column 3, line 3) = \$38.25.
- 4. \$38.25 x .060 (from Column 4, line 3) = \$2.30.
- 5. \$2.30 + \$6.63 (from Column 5, line 3) = \$8.93. Withhold this amount.
- Example 2: Semimonthly payroll, \$5,000 gross wages, manied, 3 exemptions

 1. Amount from Table A on page T-12 is \$408.30 for married, semimonthly payroll, 3 exemptions. \$5,000 wages \$408.30 = \$4,591.70 net wages.
- Use Table II C above for married, semimonthly payroll. Look up \$4,591.70 and use line 6 on which \$4,591.70 is greater than Column 1 (\$4,167) but less than Column 2 (\$6,250).
- \$4,591.70 \$4,167 (from Column 3, line 6) = \$424.70.
- 4. \$424.70 x .080 (from Column 4, line 6) = \$33.98.
- \$33.98 + \$283.54 (from Column 5, line 6) = \$317.52. Withhold this amount.

City of Yonkers Special Table for Deduction and Exemption Allowances

Applicable to Method II, Exact Calculation Method for the city of Yonkers; see pages T-61 and T-62

Applicable to Dollar to Dollar Withholding Tables for the city of Yonkers; see pages T-63 and T-64

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 exact calculation method (or dollar to dollar withholding tables) to determine the amount to be withheld.

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

	Number of Exemptions											
Payroll Type	Marital Status	0	1	2	3	4	5	6	7	8	9	10 -
Daily or	Single	\$24.25	\$28.10	\$31.95	\$35.80	\$39.65	\$43.50	\$47.35	\$51.20	\$55.05	\$58.90	\$62.75
	Married?	26.15	30.00	33.85	37.70	<u>41.55</u>	45.40	49.25	53.10	56.95		64,65
Weekly	Single	121.15	140.40	159.65	178.90	198.15	217.40	236.65	255.90	275.15	294.40	313.65
	Married	130.75	150.00	169.25	188.50	207.75	227.00	246.25	265.50	- 284.75	304.00	
Biweekly	Single	242.30	280.80	319.30	357.80	396.30	434.80	473.30	511.80	550.30	588.80	627.30
	Married	261.50	300.00	338.50	377.00	415.50	454:00	492.50	531.00	569.50	608.00	
Semimonthly		262.50	304.15	345.80	387.45	429.10	470.75	512.40	554.05	595.70	637.35	679.00
Oct.	Married	283.35	325.00	366.65	408.30	449.95	491.60	533.25	574,90	616.55	658.20	699.85
Monthly	Single	525.00	608.30	691.60	774.90	858.20	941.50	1,024.80	1,108.10	1,191.40	1,274.70	1,358.00
мотил	Married	566.70	650.00	733.30	816.60	899.90	983.20	1,066.50	1,149.80	1,233.10	1,316.40	1,399:70
Annual	Single	6,300	7,300	8,300	9,300	10,300	11,300	12,300	13,300		15,300	16,300
Millud!	Married	6.800	7.800	200 200	£9,800	10,800	11,800	12,800	13,800	14,800	15,800	16,800

Table B Deduction Allowance

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

Payroli	Marital	Deduction
Period	Status	Amount
Daily or	Single	\$24.25
Miscellan.	Married	26.15
Weekly	Single	121.15
	Married	130.75
Biweekly	Single	242.30
	Married	261.50
Sem⊢	Single	262.50
monthly	Married	283.35
Monthly	Single	525.00
	Married	566.70
Annual	Single	6,300
	Married	6,800

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	Value of one
Period	exemption
Daily/miscellaneous	\$3.85
Weekly	19.25
Biweekly	38.50
Semimonthly	41.65
Monthly	83.30
Annual	1,000.00

Table D

Adjustment for Difference Between Federal* and New York Exemption Allowances

For employers who elect to use the federal exemption amounts* in computing wages after exemptions, the following adjustments correct for the difference between the federal exemption of \$2,550* 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.

	Adjustment for each	
Payroll Period	federal exemption	
Daily/miscellaneous	\$6.00	
Weekly	29.80	
Biweekly	. 59.65	
Semimonthly	64.60	
Monthly	129.20	
Quarterly	387.50	
Semiannual	775.00	•
Annual	1,550.00	

^{*} The adjustments in Table D are based on the 1996 federal exemption amount of \$2,550. 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.

Single

			Table I	- A Wee	kly Payroll	
	\ .	If the amount of wages (after sub deductions and exemptions) is:		Subtract Column 3	Multiply the result by	Add the result to Column 5 amount. Multiply by 15% (,15).
1	ĩ	At	But less	amount from	Column 4	Withhold the
	n	Least	than	net wages	amount	product.
1	е	Column 1	Column 2	Column 3	Column 4	Column 5
I	J.	\$0	\$106	\$0	0.040	\$0
1	2	106	154	106	0.050	4.23
1	3	154	212	154	0.060	6.63
f	4	212	1,731	212	0.070	. 10.10
ŀ	5	37-1,731	1,923	1,731	0.075	116.44
1	6	1,923	2,885	1,923	0.080	130.87
ŀ	7-2	2,885		2,885	0.075	207.79

	Table II - B Biweekly Payroll								
	If the amount of wages (after sub deductions and			•	Add the result to Column 5 amount.				
L	exemptions) is:		Subtract Column 3	Multiply the result by	Multiply by 15% (.15).				
i	At .	But less	amount from	Column 4	Withhold the				
ก	Least	than	net wages	amount	product.				
е	Column 1	Column 2	Column 3	Column 4	Column 5				
<u> </u>	\$0	\$212	\$0	0.040	\$0				
2	212	308	212	0.050	8.46				
ે3 વૈ	308	423	308	0.060	13.27				
4	423	3,462	423	0.070	20.19				
5	3,462	3,846	3,462	0.075	232.88				
6	3,846	5,769	3,846	0.080	261.73				
7 7	5,769		5,769	0.075	415.58				

		Table I	I - C Semi	imonthly l	Payroll
	If the amount of wages (after sub deductions and	tracting	,		Add the result to Column 5 amount.
L	exemptions) is:		Subtract Column 3	Multiply the result by	Multiply by 15% (.15).
٠i	At	But less	amount from	Column 4	Withhold the
ก	Least	than	net wages	amount	product.
е	Column 1	Column 2	Column 3	Column 4 -	Column 5
1	ిగ్రామ \$0	\$229	\$0	0.040	\$0
2	229	333	229	0.050	9.17
3	333	458	333	0.060	14.38
4	458	3,750	458	0.070	21.88
5	3,750	4,167	3,750	0.075	252.29
6	4,167	6,250	4,167	0.080	283.54
7	6,250		6,250	0.075	450.21

- 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 payroli 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.
- Following across on the same line, multiply the result from Step 3 by the amount in Column 4.
- Step 5 Following across on the same line, add the result from Step 4 to the amount in Column 5. Multiply the result by 15% (.15). The product is the amount to withhold from wages.

		Table	ell-D Mon	thly Payr	oll
1.	If the amour wages (after deductions a exemptions)	subtracting and	Subtract Column 3	Multiply the result by	Add the result to Column 5 amount. Multiply by 15% (.15).
ī	At	But less	amount from	Column 4	Withhold the
n	Least	than	net wages	amount	product.
е	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$458	\$0	0.040	\$0
2	458	667	458	0.050	18.33
3	667	917	667	0.060	28.75
4	917	7,500	917	0.070	43.75
5	7,500	8,333	7,500	0.075	504.58
6	8,333	12,500	8,333	0.080	567.08
7	12,500		12,500	0.075	900.42

	Table II - E Daily Payroll							
If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract	Multiply the	Add the result to Column 5 amount. Multiply by				
Ļ	At	But less	Column 3 amount from	result by Column 4	15% (.15). Withhold the			
n	Least	than	net wages	amount	product.			
е	Column 1	Column 2	Column 3	Column 4	Column 5			
1	\$0	\$21	\$0	0.040	\$0			
2	21	31	21	0.050	0.85			
3	31	42	31	0.060	1.33			
4	42	346	42	0.070	2.02			
5	346	385	346	0.075	23.29			
6	385	577	385	0.080	26.17			
7.	577 .		. 577	0.075	.: 41.56			

	Annual Tax Rate Schedule								
L	If annual wag subtracting d and exemption	eductions ons) are:	Subtract Column 3 amount from taxable portion	Multiply the result by	Add the result to Column 5 amount. Multiply by 15% (.15). The product is				
i	At	But less	of annualized	Column 4	the annualized				
n	Least	than	pay	amount	tax.				
е	Column 1	Column 2	Column 3	Column 4	Column 5				
1	\$0	\$5,500	, \$0	0.040	\$0				
2	5,500	8,000	5,500	0.050	220.00				
3	8,000	11,000	8,000	0.060	345.00				
4	11,000	90,000	11,000	0.070	525.00				
5	90,000	100,000	90,000	0.075	6,055.00				
6	100,000	150,000	100,000	0.080	6,805.00				
7	150,000		150,000	0.075	10,805.00				

- Weekly payroll, \$400 gross wages, single, 3 exemptions claimed Example 1: Amount from Table A on page T-12 is \$178.90 for single, weekly payroll.
- 3 exemptions. \$400 wages \$178.90 = \$221.10 net wages.
- 2. Use Table II A above for single, weekly payroll. Look up \$221.10 and use line 4 on which \$221.10 is greater than Column 1 (\$212) but less than Column 2 (\$1,731).
- \$221.10 \$212 (from Column 3, line 4) = \$9.10.
- \$9.10 x .070 (from Column 4, line 4) = \$0.64.
- \$0.64 + \$10.10 (from Column 5, line 4) = \$10.74. $10.74 \times .15 = 1.61$. Withhold this amount.
- Semimonthly payroll, \$5,000 gross wages, single, 1 exemption Example 2: Amount from Table A on page T-12 is \$304.15 for single, semimonthly payroll, 1 exemption. \$5,000 wages - \$304.15 = \$4,695.85 net wages.
- Use Table II C above for single, semimonthly payroll. Look up \$4,695.85 and use line 6 on which \$4,695.85 is greater than Column 1 (\$4,167) but less than Column 2 (\$6,250).
- 3. \$4,695.85 \$4,167 (from Column 3, line 6) = \$528.85.
- \$528.85 x .080 (from Column 4, line 6) = \$42.31.
- \$42.31 + \$283.54 (from Column 5, line 6) = \$325.85. $325.85 \times .15 = 48.88$. Withhold this amount.

City of Yonkers

	Table II - A Weekly Payroll						
	If the amount of wages (after sub deductions and exemptions) is:	net otracting But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product.		
n	Least Column 1	Column 2	Column 3	Column 4	Column 5		
<u>e</u>	SO SO	\$106	\$0	0.040	\$0		
22.6	106	154	106	0.050	4,23		
23	154	212	154	0.060	6.63		
4	212	1,731	212	0.070	10.10		
5-	35 31.731 E.	1,923	1,731	0.075	116.44		
6	1,923	2,885	1,923	0.080	130.87		
7	2,885	The second	2,885	0.075	207.79		

	Table II - B Biweekly Payroli						
	If the amount of wages (after sub deductions and exemptions) is: At	net tracting But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product.		
n	Column 1	Column 2	Column 3	Column 4	Column 5		
1	\$0 :-	\$212	30 () \$0	0.040	\$0.		
2	212	308	212	0.050	8.46		
37	308	423	308	0.060	13.27		
4	423	3,462	423	0.070	20.19		
5	3.462	7773,846	3,462	0.075	232.88		
6	3.846	5,769	3,846	0.080	261.73		
7	5,769	erg om beganner. Sa de de de des	5,769	0.075	415.58		

		Table II	- C Semi	monthly F	Payroll
	If the amount of wages (after sub deductions and exemptions) is:	net tracting	Subtract Column 3	Multiply the result by	Add the result to Column 5 amount. Multiply by 15% (.15).
1	At	But less	amount from	Column 4	Withhold the
n	Least	than	net wages	amount	product.
e	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$229	\$0	. 0.040	\$0
2	229	333	229	0.050	9.17
2	333	458	333	ີ້0.060 ັ	14.38
1 3	458	3.750	458	0.070	21.88
7E 74		4,167	3,750	0.075	252.29
3.	Last the Control of t	6,250	The state of the s	0.080	283.54
6	4,167	ರ,200 ಬಿ.ಜ. ೧೯೩೩	6,250		450.21

- 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.
- 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 on the same line, multiply the result from Step 3 by the amount in Column 4.
- Step 5 Following across on the same line, add the result from Step 4 to the amount in Column 5. Multiply the result by 15% (.15). The product is the amount to withhold from wages.

	Table II - D Monthly Payroll							
L- n	If the amoun wages (after deductions a exemptions) At Least	subtracting and	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product.			
e	Column 1	Column 2	Column 3	Column 4	Column 5			
1 2 3	\$0 458 667	\$458 667 5 2 917	\$0 458 667	0.040 0.050 ⊬— 0.060 —				
4 5 6	917 7,500 8,333	7,500 8,333 12,500	917 7,500 8,333	0.070 0.075 0.080	43.75 504.58 567.08			
7	12.500	nantragetaerett	,	30.075	900:42			

	Table II - E Daily Payroll							
L-ne	If the amount wages (after deductions a exemptions) At Least Column 1	subtracting nd	Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product. Column 5			
1	\$0 21	\$21 31	\$0 21	0.040 0.050	0.85			
3	7 31 42	42 346	31 42	0:060 0.070	2.02			
5	346 385	385 577	346	0.075 0.080	25.29 26.17			
7	577		2.74. 2.57.7	0,075	41:56			

	Annual Tax Rate Schedule								
L	if annual wage subtracting d and exemption	eductions	Subtract Column 3 amount from taxable portion	Multiply the result by	Add the result to Column 5 amount. Multiply by 15% (.15). The product is				
ī	At	But less	of annualized	Column 4 amount	the annualized tax.				
П	Least	than	pay Calump 3	Column 4	- Column 5				
<u>e</u>	Column 1	Column 2 \$5,500	Column 3	0.040	\$0.000				
2	5.500	8,000	5,500	0.050	220.00				
3	<u>∵</u> 8,000	11,000	8,000	0.060	345.00				
4	11,000	90,000	11,000	0.070	525.00				
5	000,00e	100,000	್_್_90,000	î 0.075	等是表現6,055.00				
6	100,000	150,000	100,000	0.080	6,805.00				
7	150,000	কোৰা পাণ্ড (চিটা) কিবল মাৰ কাইপকাৰ কাৰ্যকা	⊰ु≋ 150,000	0.075	7 7 9 0,805.00				

- Example 1: Weekly payroll, \$400 gross wages, married, 4 exemptions claimed 1. Amount from Table A on page T-12 is \$207.75 for married, weekly payroll,
- 4 exemptions. \$400 wages \$207.75 = \$192.25 net wages.
 2. Use Table II A above for single, weekly payroll. Look up \$192.25 and use line 3 on which \$192.25 is greater than Column 1 (\$154) but less than Column 2 (\$212).
- 3. \$192.25 \$154 (from Column 3, line 3) = \$38.25.
- 4. \$38.25 x .060 (from Column 4, line 3) = \$2.30.
- 5. \$2.30 + \$6.63 (from Column 5, line 3) = \$8.93. \$8.93 X .15 = \$1.34. Withhold this amount.
- Example 2: Semimonthly payroll, \$5,000 gross wages, married, 3 exemptions

 1. Amount from Table A on page T-12 is \$408.30 for married, semimonthly payroll, 3 exemptions. \$5,000 wages \$408.30 = \$4,591.70 net wages.
- 2. Use Table II C above for married, semimonthly payroll. Look up \$4,591.70 and use line 6 on which \$4,591.70 is greater than Column 1 (\$4,167) but less than Column 2 (\$6,250).
- 3. \$4,591.70 \$4,167 (from Column 3, line 6) = \$424.70.
- 4. \$424.70 x .080 (from Column 4, line 6) = \$33.98.
- 5. \$33.98 + \$283.54 (from Column 5, line 6) = \$317.52. \$317.52 X .15 = \$47.63. Withhold this amount.