Subject	Bulletin No.
Changes in New York State and City of Yonkers Withholding Taxes	P-893
	Date 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.)

Payroll Type	Marital Status	Number of Exemptions										
		0	1	2	3	4	5	6	7	8	9	10
Daily or Miscellaneous	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	41.55	45.40	49.25	53.10	56.95	60.80	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	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	608.00	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	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
	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	14,300	15,300	16,300
	Married	6,800	7,800	8,800	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.

Payroll Period	Marital Status	Deduction Amount
Daily or Miscellan.	Single	$24.25
	Married	26.15
Weekly	Single	121.15
	Married	130.75
Biweekly	Single	242.30
	Married	261.50
Semi-monthly	Single	262.50
	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 Period	Value of one 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.

Payroll Period	Adjustment for each 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 II - A   Weekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$106	$0	0.040	$0
2	106	154	106	0.050	4.23
3	154	212	154	0.060	6.63
4	212	1,731	212	0.070	10.10
5	1,731	1,923	1,731	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 - D   Monthly Payroll

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

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At Least	But less than	Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum.
	Column 1	Column 2	Column 3	Column 4	Column 5
1	$0	$212	$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	3,462	3,846	3,462	0.075	232.88
6	3,846	5,769	3,846	0.080	261.73
7	5,769		5,769	0.075	415.58

Table II - E   Daily Payroll

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

Table II - C   Semimonthly Payroll

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

Annual Tax Rate Schedule

Line	If annual wages (after subtracting deductions and exemptions) are: At Least	But less than	Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. The resulting sum is the annualized tax.
	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

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 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.

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.
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).
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.
5. $42.31 + $283.54 (from Column 5, line 6) = $325.85. Withhold this amount.

Table II - A   Weekly Payroll

| | If the amount of net wages (after subtracting deductions and exemptions) is: | | Subtract Column 3 amount from net wages | Multiply the result by Column 4 amount | Add the result to Column 5 amount. Withhold the resulting sum. |
L i n e	At Least — Column 1	But less than — Column 2	Column 3	Column 4	Column 5
1	$0	$106	$0	0.040	$0
2	106	154	106	0.050	4.23
3	154	212	154	0.060	6.63
4	212	1,731	212	0.070	10.10
5	1,731	1,923	1,731	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 - D   Monthly Payroll

| | If the amount of net wages (after subtracting deductions and exemptions) is: | | Subtract Column 3 amount from net wages | Multiply the result by Column 4 amount | Add the result to Column 5 amount. Withhold the resulting sum. |
L i n e	At Least — Column 1	But less than — 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 - B   Biweekly Payroll

| | If the amount of net wages (after subtracting deductions and exemptions) is: | | Subtract Column 3 amount from net wages | Multiply the result by Column 4 amount | Add the result to Column 5 amount. Withhold the resulting sum. |
L i n e	At Least — Column 1	But less than — Column 2	Column 3	Column 4	Column 5
1	$0	$212	$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	3,462	3,846	3,462	0.075	232.88
6	3,846	5,769	3,846	0.080	261.73
7	5,769		5,769	0.075	415.58

Table II - E   Daily Payroll

| | If the amount of net wages (after subtracting deductions and exemptions) is: | | Subtract Column 3 amount from net wages | Multiply the result by Column 4 amount | Add the result to Column 5 amount. Withhold the resulting sum. |
L i n e	At Least — Column 1	But less than — 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	41.66

Table II - C   Semimonthly Payroll

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

Annual Tax Rate Schedule

| | If annual wages (after subtracting deductions and exemptions) are: | | Subtract Column 3 amount from taxable portion of annualized pay | Multiply the result by Column 4 amount | Add the result to Column 5 amount. The resulting sum is the annualized tax. |
L i n e	At Least — Column 1	But less than — 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

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 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.

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 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, 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. 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.)

Payroll Type	Marital Status	Number of Exemptions										
		0	1	2	3	4	5	6	7	8	9	10
Daily or Miscellaneous	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	41.55	45.40	49.25	53.10	56.95	60.80	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	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	608.00	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	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
	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	14,300	15,300	16,300
	Married	6,800	7,800	8,800	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.

Payroll Period	Marital Status	Deduction Amount
Daily or Miscellan.	Single	$24.25
	Married	26.15
Weekly	Single	121.15
	Married	130.75
Biweekly	Single	242.30
	Married	261.50
Semi-monthly	Single	262.50
	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 Period	Value of one 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.

Payroll Period	Adjustment for each 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 II - A   Weekly Payroll

If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product.
At Least	But less than			
Column 1	Column 2	Column 3	Column 4	Column 5
$0	$106	$0	0.040	$0
106	154	106	0.050	4.23
154	212	154	0.060	6.63
212	1,731	212	0.070	10.10
1,731	1,923	1,731	0.075	116.44
1,923	2,885	1,923	0.080	130.87
2,885		2,885	0.075	207.79

Table II - D   Monthly Payroll

If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product.
At Least	But less than			
Column 1	Column 2	Column 3	Column 4	Column 5
$0	$458	$0	0.040	$0
458	667	458	0.050	18.33
667	917	667	0.060	28.75
917	7,500	917	0.070	43.75
7,500	8,333	7,500	0.075	504.58
8,333	12,500	8,333	0.080	567.08
12,500		12,500	0.075	900.42

Table II - B   Biweekly Payroll

If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product.
At Least	But less than			
Column 1	Column 2	Column 3	Column 4	Column 5
$0	$212	$0	0.040	$0
212	308	212	0.050	8.46
308	423	308	0.060	13.27
423	3,462	423	0.070	20.19
3,462	3,846	3,462	0.075	232.88
3,846	5,769	3,846	0.080	261.73
5,769		5,769	0.075	415.58

Table II - E   Daily Payroll

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

Table II - C   Semimonthly Payroll

If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 15% (.15). Withhold the product.
At Least	But less than			
Column 1	Column 2	Column 3	Column 4	Column 5
$0	$229	$0	0.040	$0
229	333	229	0.050	9.17
333	458	333	0.060	14.38
458	3,750	458	0.070	21.88
3,750	4,167	3,750	0.075	252.29
4,167	6,250	4,167	0.080	283.54
6,250		6,250	0.075	450.21

Annual Tax Rate Schedule

If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Multiply by 15% (.15). The product is the annualized tax.
At Least	But less than			
Column 1	Column 2	Column 3	Column 4	Column 5
$0	$5,500	$0	0.040	$0
5,500	8,000	5,500	0.050	220.00
8,000	11,000	8,000	0.060	345.00
11,000	90,000	11,000	0.070	525.00
90,000	100,000	90,000	0.075	6,055.00
100,000	150,000	100,000	0.080	6,805.00
150,000		150,000	0.075	10,805.00

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 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.

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.
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).
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.
   $10.74 X .15 = $1.61. 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.
5. $42.31 + $283.54 (from Column 5, line 6) = $325.85.
   $325.85 X .15 = $48.88. Withhold this amount.

City of Yonkers — Married — Method II Exact Calculation Method

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. Multiply by 15% (.15). Withhold the product. — Column 5
1	$0	$106	$0	0.040	$0
2	106	154	106	0.050	4.23
3	154	212	154	0.060	6.63
4	212	1,731	212	0.070	10.10
5	1,731	1,923	1,731	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

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. Multiply by 15% (.15). Withhold the product. — Column 5
1	$0	$212	$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	3,462	3,846	3,462	0.075	232.88
6	3,846	5,769	3,846	0.080	261.73
7	5,769		5,769	0.075	415.58

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. Multiply by 15% (.15). Withhold the product. — Column 5
1	$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

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. Multiply by 15% (.15). Withhold the product. — 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

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. Multiply by 15% (.15). Withhold the product. — 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

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. Multiply by 15% (.15). The product is the annualized tax. — 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

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 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.

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.