



# **New York State Withholding Tax Tables and Methods**

**Effective January 1, 2014**

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**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.

## Important information

### Changes for 2014

The 2014 New York State personal income tax rate schedules have been revised to reflect the cost of living adjustment required under the Tax Law. Accordingly, effective for payrolls made on or after January 1, 2014, employers must use the revised withholding tax tables and methods in this publication to compute the amount of New York State taxes to be withheld from employees.

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

The 2014 New York State Form IT-2104 is revised to account for the cost of living adjustments to the personal income tax rate schedules required under the Tax Law. The revised withholding tables and methods in Publication NYS-50-T-NYS should ensure that the proper amount of tax is withheld for 2014. However, employers should encourage employees who completed a Form IT-2104 prior to January 1, 2014, using the worksheet to compute withholding allowances, or the charts in Part 4 or Part 5 to enter an additional dollar amount of New York State withholding on line 3, to complete a revised Form IT-2104.

### Visit our Web site (at [www.tax.ny.gov](http://www.tax.ny.gov)) to:

- print or download withholding tax forms and publications
  - obtain the latest information on withholding tax
  - learn about paperless filing options - benefits include automatic calculation of amounts due, direct payment from your bank account, and instant confirmation
  - sign up to receive e-mail notifications containing direct links to newly posted content on our Web site through the NYS Department of Taxation and Finance **Subscription Service**.
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## Supplemental wage payment withholding rates

### Effective January 1, 2014

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 New York State supplemental rate of 9.62% (.0962)
  - 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.

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													
Method I	\$0	\$100	\$0.00										
	100	105	0.00										
	105	110	0.00										
Table I	110	115	0.00										
	115	120	0.00										
	120	125	0.00										
NY STATE	125	130	0.00										
	130	135	0.00										
	135	140	0.00										
Income Tax	140	145	0.10										
	145	150	0.30										
	150	160	0.60										
SINGLE	160	170	1.00	\$0.30									
	170	180	1.40	0.70									
	180	190	1.80	1.10	\$0.30								
WEEKLY	190	200	2.20	1.50	0.70								
	200	210	2.60	1.90	1.10	\$0.30							
	210	220	3.00	2.30	1.50	0.70							
Payroll Period	220	230	3.40	2.70	1.90	1.10	\$0.30						
	230	240	3.80	3.10	2.30	1.50	0.70	\$0.00					
	240	250	4.20	3.50	2.70	1.90	1.10	0.40					
	250	260	4.60	3.90	3.10	2.30	1.50	0.80	\$0.00				
	260	270	5.00	4.30	3.50	2.70	1.90	1.20	0.40				
	270	280	5.40	4.70	3.90	3.10	2.30	1.60	0.80	\$0.00			
	280	290	5.80	5.10	4.30	3.50	2.70	2.00	1.20	0.40			
	290	300	6.20	5.50	4.70	3.90	3.10	2.40	1.60	0.80	\$0.10		
	300	310	6.70	5.90	5.10	4.30	3.50	2.80	2.00	1.20	0.50		
	310	320	7.10	6.30	5.50	4.70	3.90	3.20	2.40	1.60	0.90	\$0.10	
	320	330	7.60	6.70	5.90	5.10	4.30	3.60	2.80	2.00	1.30	0.50	
	330	340	8.00	7.10	6.30	5.50	4.70	4.00	3.20	2.40	1.70	0.90	\$0.10
	340	350	8.50	7.60	6.70	5.90	5.10	4.40	3.60	2.80	2.10	1.30	0.50
	350	360	8.90	8.00	7.20	6.30	5.50	4.80	4.00	3.20	2.50	1.70	0.90
	360	370	9.40	8.50	7.60	6.80	5.90	5.20	4.40	3.60	2.90	2.10	1.30
	370	380	9.90	8.90	8.10	7.20	6.30	5.60	4.80	4.00	3.30	2.50	1.70
	380	390	10.40	9.40	8.50	7.70	6.80	6.00	5.20	4.40	3.70	2.90	2.10
	390	400	11.00	10.00	9.00	8.10	7.20	6.40	5.60	4.80	4.10	3.30	2.50
	400	410	11.50	10.50	9.50	8.60	7.70	6.80	6.00	5.20	4.50	3.70	2.90
	410	420	12.10	11.00	10.00	9.00	8.10	7.30	6.40	5.60	4.90	4.10	3.30
	420	430	12.70	11.60	10.50	9.50	8.60	7.70	6.90	6.00	5.30	4.50	3.70
	430	440	13.30	12.20	11.10	10.00	9.00	8.20	7.30	6.40	5.70	4.90	4.10
	440	450	13.90	12.80	11.60	10.60	9.60	8.60	7.80	6.90	6.10	5.30	4.50
	450	460	14.50	13.30	12.20	11.10	10.10	9.10	8.20	7.30	6.50	5.70	4.90
	460	470	15.10	13.90	12.80	11.70	10.60	9.60	8.70	7.80	6.90	6.10	5.30
	470	480	15.70	14.50	13.40	12.30	11.10	10.10	9.10	8.20	7.40	6.50	5.70
	480	490	16.20	15.10	14.00	12.80	11.70	10.70	9.60	8.70	7.80	7.00	6.10
	490	500	16.80	15.70	14.60	13.40	12.30	11.20	10.20	9.20	8.30	7.40	6.50
	500	510	17.40	16.30	15.20	14.00	12.90	11.80	10.70	9.70	8.70	7.90	7.00
	510	520	18.00	16.90	15.70	14.60	13.50	12.30	11.20	10.20	9.20	8.30	7.40
	520	530	18.60	17.50	16.30	15.20	14.10	12.90	11.80	10.70	9.70	8.80	7.90
	530	540	19.20	18.10	16.90	15.80	14.70	13.50	12.40	11.30	10.20	9.20	8.30
	540	550	19.80	18.70	17.50	16.40	15.20	14.10	13.00	11.80	10.80	9.80	8.80
	550	560	20.50	19.20	18.10	17.00	15.80	14.70	13.60	12.40	11.30	10.30	9.30
	560	570	21.10	19.90	18.70	17.60	16.40	15.30	14.20	13.00	11.90	10.80	9.80
	570	580	21.80	20.50	19.30	18.20	17.00	15.90	14.70	13.60	12.50	11.30	10.30
	580	590	22.40	21.20	19.90	18.70	17.60	16.50	15.30	14.20	13.10	11.90	10.90
	590	600	23.00	21.80	20.60	19.30	18.20	17.10	15.90	14.80	13.70	12.50	11.40
	600	610	23.70	22.40	21.20	20.00	18.80	17.70	16.50	15.40	14.20	13.10	12.00
	610	620	24.30	23.10	21.90	20.60	19.40	18.20	17.10	16.00	14.80	13.70	12.60
	620	630	25.00	23.70	22.50	21.30	20.00	18.80	17.70	16.60	15.40	14.30	13.20
	630	640	25.60	24.40	23.10	21.90	20.70	19.40	18.30	17.20	16.00	14.90	13.70
640	650	26.30	25.00	23.80	22.50	21.30	20.10	18.90	17.70	16.60	15.50	14.30	
<b>\$650 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 16 and 17.											

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											
115	120	0.00											
120	125	0.00											
125	130	0.00											
130	135	0.00											
135	140	0.00											
140	145	0.00											
145	150	0.00											
150	160	0.20											
160	170	0.60											
170	180	1.00	\$0.30										
180	190	1.40	0.70										
190	200	1.80	1.10	\$0.30									
200	210	2.20	1.50	0.70									
210	220	2.60	1.90	1.10	\$0.30								
220	230	3.00	2.30	1.50	0.70								
230	240	3.40	2.70	1.90	1.10	\$0.40							
240	250	3.80	3.10	2.30	1.50	0.80	\$0.00						
250	260	4.20	3.50	2.70	1.90	1.20	0.40						
260	270	4.60	3.90	3.10	2.30	1.60	0.80	\$0.00					
270	280	5.00	4.30	3.50	2.70	2.00	1.20	0.40					
280	290	5.40	4.70	3.90	3.10	2.40	1.60	0.80	\$0.10				
290	300	5.80	5.10	4.30	3.50	2.80	2.00	1.20	0.50				
300	310	6.20	5.50	4.70	3.90	3.20	2.40	1.60	0.90	\$0.10			
310	320	6.70	5.90	5.10	4.30	3.60	2.80	2.00	1.30	0.50			
320	330	7.10	6.30	5.50	4.70	4.00	3.20	2.40	1.70	0.90	\$0.10		
330	340	7.60	6.70	5.90	5.10	4.40	3.60	2.80	2.10	1.30	0.50		
340	350	8.00	7.20	6.30	5.50	4.80	4.00	3.20	2.50	1.70	0.90	\$0.10	
350	360	8.50	7.60	6.70	5.90	5.20	4.40	3.60	2.90	2.10	1.30	0.50	
360	370	8.90	8.10	7.20	6.30	5.60	4.80	4.00	3.30	2.50	1.70	0.90	
370	380	9.40	8.50	7.60	6.80	6.00	5.20	4.40	3.70	2.90	2.10	1.30	
380	390	9.90	9.00	8.10	7.20	6.40	5.60	4.80	4.10	3.30	2.50	1.70	
390	400	10.50	9.50	8.50	7.70	6.80	6.00	5.20	4.50	3.70	2.90	2.10	
400	410	11.00	10.00	9.00	8.10	7.30	6.40	5.60	4.90	4.10	3.30	2.50	
410	420	11.50	10.50	9.50	8.60	7.70	6.80	6.00	5.30	4.50	3.70	2.90	
420	430	12.10	11.00	10.00	9.00	8.20	7.30	6.40	5.70	4.90	4.10	3.30	
430	440	12.70	11.60	10.50	9.50	8.60	7.70	6.90	6.10	5.30	4.50	3.70	
440	450	13.30	12.20	11.10	10.10	9.10	8.20	7.30	6.50	5.70	4.90	4.10	
450	460	13.90	12.80	11.60	10.60	9.60	8.60	7.80	6.90	6.10	5.30	4.50	
460	470	14.50	13.40	12.20	11.10	10.10	9.10	8.20	7.40	6.50	5.70	4.90	
470	480	15.10	14.00	12.80	11.70	10.60	9.60	8.70	7.80	6.90	6.10	5.30	
480	490	15.70	14.50	13.40	12.30	11.20	10.10	9.10	8.30	7.40	6.50	5.70	
490	500	16.30	15.10	14.00	12.90	11.70	10.70	9.70	8.70	7.80	7.00	6.10	
500	510	16.90	15.70	14.60	13.50	12.30	11.20	10.20	9.20	8.30	7.40	6.60	
510	520	17.40	16.30	15.20	14.00	12.90	11.80	10.70	9.70	8.70	7.90	7.00	
520	530	18.00	16.90	15.80	14.60	13.50	12.40	11.20	10.20	9.20	8.30	7.50	
530	540	18.60	17.50	16.40	15.20	14.10	13.00	11.80	10.80	9.70	8.80	7.90	
540	550	19.20	18.10	16.90	15.80	14.70	13.50	12.40	11.30	10.30	9.30	8.40	
550	560	19.80	18.70	17.50	16.40	15.30	14.10	13.00	11.90	10.80	9.80	8.80	
560	570	20.50	19.30	18.10	17.00	15.90	14.70	13.60	12.50	11.30	10.30	9.30	
570	580	21.10	19.90	18.70	17.60	16.50	15.30	14.20	13.00	11.90	10.80	9.80	
580	590	21.80	20.50	19.30	18.20	17.00	15.90	14.80	13.60	12.50	11.40	10.30	
590	600	22.40	21.20	19.90	18.80	17.60	16.50	15.40	14.20	13.10	12.00	10.90	
600	610	23.10	21.80	20.60	19.40	18.20	17.10	16.00	14.80	13.70	12.50	11.40	
610	620	23.70	22.50	21.20	20.00	18.80	17.70	16.50	15.40	14.30	13.10	12.00	
620	630	24.40	23.10	21.90	20.60	19.40	18.30	17.10	16.00	14.90	13.70	12.60	
630	640	25.00	23.80	22.50	21.30	20.00	18.90	17.70	16.60	15.50	14.30	13.20	
640	650	25.60	24.40	23.20	21.90	20.70	19.40	18.30	17.20	16.00	14.90	13.80	
<b>\$650 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 18 and 19.											

Method I  
 Table I  
 NY STATE  
 Income Tax  
 MARRIED  
 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													
Method I	\$0	\$200	\$0.00										
	200	210	0.00										
	210	220	0.00										
Table II	220	230	0.00										
	230	240	0.00										
	240	250	0.00										
NY STATE	250	260	0.00										
	260	270	0.00										
	270	280	0.00										
Income Tax	280	290	0.20										
	290	300	0.60										
	300	320	1.20										
SINGLE	320	340	2.00	\$0.50									
	340	360	2.80	1.30									
	360	380	3.60	2.10	\$0.60								
BIWEEKLY	380	400	4.40	2.90	1.40								
	400	420	5.20	3.70	2.20	\$0.60							
	420	440	6.00	4.50	3.00	1.40							
Payroll Period	440	460	6.80	5.30	3.80	2.20	\$0.70						
	460	480	7.60	6.10	4.60	3.00	1.50	\$0.00					
	480	500	8.40	6.90	5.40	3.80	2.30	0.80					
	500	520	9.20	7.70	6.20	4.60	3.10	1.60	\$0.00				
	520	540	10.00	8.50	7.00	5.40	3.90	2.40	0.80				
	540	560	10.80	9.30	7.80	6.20	4.70	3.20	1.60	\$0.10			
	560	580	11.60	10.10	8.60	7.00	5.50	4.00	2.40	0.90			
	580	600	12.40	10.90	9.40	7.80	6.30	4.80	3.20	1.70	\$0.10		
	600	620	13.30	11.70	10.20	8.60	7.10	5.60	4.00	2.50	0.90		
	620	640	14.20	12.50	11.00	9.40	7.90	6.40	4.80	3.30	1.70	\$0.20	
	640	660	15.10	13.40	11.80	10.20	8.70	7.20	5.60	4.10	2.50	1.00	
	660	680	16.00	14.30	12.60	11.00	9.50	8.00	6.40	4.90	3.30	1.80	\$0.30
	680	700	16.90	15.20	13.40	11.80	10.30	8.80	7.20	5.70	4.10	2.60	1.10
	700	720	17.80	16.10	14.30	12.60	11.10	9.60	8.00	6.50	4.90	3.40	1.90
	720	740	18.80	17.00	15.20	13.50	11.90	10.40	8.80	7.30	5.70	4.20	2.70
	740	760	19.80	17.90	16.10	14.40	12.70	11.20	9.60	8.10	6.50	5.00	3.50
	760	780	20.90	18.90	17.00	15.30	13.60	12.00	10.40	8.90	7.30	5.80	4.30
	780	800	21.90	19.90	17.90	16.20	14.50	12.80	11.20	9.70	8.10	6.60	5.10
	800	820	23.10	21.00	19.00	17.10	15.40	13.70	12.00	10.50	8.90	7.40	5.90
	820	840	24.20	22.00	20.00	18.00	16.30	14.60	12.80	11.30	9.70	8.20	6.70
	840	860	25.40	23.10	21.10	19.00	17.20	15.50	13.70	12.10	10.50	9.00	7.50
	860	880	26.60	24.30	22.10	20.10	18.10	16.40	14.60	12.90	11.30	9.80	8.30
	880	900	27.80	25.50	23.20	21.10	19.10	17.30	15.50	13.80	12.10	10.60	9.10
	900	920	29.00	26.70	24.40	22.20	20.20	18.20	16.40	14.70	13.00	11.40	9.90
	920	940	30.10	27.90	25.60	23.30	21.20	19.20	17.30	15.60	13.90	12.20	10.70
	940	960	31.30	29.00	26.80	24.50	22.30	20.30	18.20	16.50	14.80	13.00	11.50
	960	980	32.50	30.20	28.00	25.70	23.40	21.30	19.30	17.40	15.70	13.90	12.30
	980	1,000	33.70	31.40	29.10	26.90	24.60	22.40	20.30	18.30	16.60	14.80	13.10
	1,000	1,020	34.90	32.60	30.30	28.00	25.80	23.50	21.40	19.40	17.50	15.70	14.00
	1,020	1,040	36.00	33.80	31.50	29.20	27.00	24.70	22.40	20.40	18.40	16.60	14.90
	1,040	1,060	37.20	34.90	32.70	30.40	28.10	25.90	23.60	21.50	19.40	17.50	15.80
	1,060	1,080	38.40	36.10	33.90	31.60	29.30	27.00	24.80	22.50	20.50	18.50	16.70
	1,080	1,100	39.60	37.30	35.00	32.80	30.50	28.20	26.00	23.70	21.50	19.50	17.60
	1,100	1,120	40.90	38.50	36.20	33.90	31.70	29.40	27.10	24.90	22.60	20.60	18.60
	1,120	1,140	42.20	39.70	37.40	35.10	32.90	30.60	28.30	26.00	23.80	21.60	19.60
	1,140	1,160	43.50	41.00	38.60	36.30	34.00	31.80	29.50	27.20	25.00	22.70	20.70
	1,160	1,180	44.80	42.30	39.80	37.50	35.20	32.90	30.70	28.40	26.10	23.90	21.70
	1,180	1,200	46.10	43.60	41.10	38.70	36.40	34.10	31.90	29.60	27.30	25.00	22.80
	1,200	1,220	47.40	44.90	42.40	39.90	37.60	35.30	33.00	30.80	28.50	26.20	24.00
	1,220	1,240	48.70	46.20	43.70	41.20	38.80	36.50	34.20	31.90	29.70	27.40	25.10
	1,240	1,260	50.00	47.50	45.00	42.50	40.00	37.70	35.40	33.10	30.90	28.60	26.30
	1,260	1,280	51.20	48.80	46.30	43.80	41.30	38.80	36.60	34.30	32.00	29.80	27.50
1,280	1,300	52.50	50.10	47.60	45.10	42.60	40.10	37.80	35.50	33.20	30.90	28.70	
<b>\$1,300 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 16 and 17.											

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	\$220	\$0.00										
220	230	0.00										
230	240	0.00										
240	250	0.00										
250	260	0.00										
260	270	0.00										
270	280	0.00										
280	290	0.00										
290	300	0.00										
300	320	0.50										
320	340	1.30										
340	360	2.10	\$0.50									
360	380	2.90	1.30									
380	400	3.70	2.10	\$0.60								
400	420	4.50	2.90	1.40								
420	440	5.30	3.70	2.20	\$0.70							
440	460	6.10	4.50	3.00	1.50	\$0.00						
460	480	6.90	5.30	3.80	2.30	0.70						
480	500	7.70	6.10	4.60	3.10	1.50	\$0.00					
500	520	8.50	6.90	5.40	3.90	2.30	0.80					
520	540	9.30	7.70	6.20	4.70	3.10	1.60	\$0.00				
540	560	10.10	8.50	7.00	5.50	3.90	2.40	0.80				
560	580	10.90	9.30	7.80	6.30	4.70	3.20	1.60	\$0.10			
580	600	11.70	10.10	8.60	7.10	5.50	4.00	2.40	0.90			
600	620	12.50	10.90	9.40	7.90	6.30	4.80	3.20	1.70	\$0.20		
620	640	13.30	11.70	10.20	8.70	7.10	5.60	4.00	2.50	1.00		
640	660	14.20	12.50	11.00	9.50	7.90	6.40	4.80	3.30	1.80	\$0.20	
660	680	15.10	13.40	11.80	10.30	8.70	7.20	5.60	4.10	2.60	1.00	
680	700	16.00	14.30	12.60	11.10	9.50	8.00	6.40	4.90	3.40	1.80	\$0.30
700	720	16.90	15.20	13.50	11.90	10.30	8.80	7.20	5.70	4.20	2.60	1.10
720	740	17.80	16.10	14.40	12.70	11.10	9.60	8.00	6.50	5.00	3.40	1.90
740	760	18.80	17.00	15.30	13.50	11.90	10.40	8.80	7.30	5.80	4.20	2.70
760	780	19.90	17.90	16.20	14.40	12.70	11.20	9.60	8.10	6.60	5.00	3.50
780	800	20.90	18.90	17.10	15.30	13.60	12.00	10.40	8.90	7.40	5.80	4.30
800	820	22.00	20.00	18.00	16.20	14.50	12.80	11.20	9.70	8.20	6.60	5.10
820	840	23.10	21.00	19.00	17.10	15.40	13.70	12.00	10.50	9.00	7.40	5.90
840	860	24.30	22.10	20.00	18.00	16.30	14.60	12.90	11.30	9.80	8.20	6.70
860	880	25.50	23.20	21.10	19.10	17.20	15.50	13.80	12.10	10.60	9.00	7.50
880	900	26.60	24.40	22.10	20.10	18.10	16.40	14.70	12.90	11.40	9.80	8.30
900	920	27.80	25.50	23.30	21.20	19.20	17.30	15.60	13.80	12.20	10.60	9.10
920	940	29.00	26.70	24.50	22.20	20.20	18.20	16.50	14.70	13.00	11.40	9.90
940	960	30.20	27.90	25.60	23.40	21.30	19.20	17.40	15.60	13.90	12.20	10.70
960	980	31.40	29.10	26.80	24.50	22.30	20.30	18.30	16.50	14.80	13.10	11.50
980	1,000	32.50	30.30	28.00	25.70	23.50	21.30	19.30	17.40	15.70	14.00	12.30
1,000	1,020	33.70	31.40	29.20	26.90	24.60	22.40	20.40	18.40	16.60	14.90	13.10
1,020	1,040	34.90	32.60	30.40	28.10	25.80	23.60	21.40	19.40	17.50	15.80	14.00
1,040	1,060	36.10	33.80	31.50	29.30	27.00	24.70	22.50	20.50	18.40	16.70	14.90
1,060	1,080	37.30	35.00	32.70	30.40	28.20	25.90	23.60	21.50	19.50	17.60	15.80
1,080	1,100	38.40	36.20	33.90	31.60	29.40	27.10	24.80	22.60	20.50	18.50	16.70
1,100	1,120	39.70	37.30	35.10	32.80	30.50	28.30	26.00	23.70	21.60	19.60	17.60
1,120	1,140	41.00	38.50	36.30	34.00	31.70	29.50	27.20	24.90	22.60	20.60	18.60
1,140	1,160	42.30	39.80	37.40	35.20	32.90	30.60	28.40	26.10	23.80	21.70	19.60
1,160	1,180	43.60	41.10	38.60	36.30	34.10	31.80	29.50	27.30	25.00	22.70	20.70
1,180	1,200	44.80	42.40	39.90	37.50	35.30	33.00	30.70	28.50	26.20	23.90	21.70
1,200	1,220	46.10	43.70	41.20	38.70	36.40	34.20	31.90	29.60	27.40	25.10	22.80
1,220	1,240	47.40	44.90	42.50	40.00	37.60	35.40	33.10	30.80	28.50	26.30	24.00
1,240	1,260	48.70	46.20	43.80	41.30	38.80	36.50	34.30	32.00	29.70	27.50	25.20
1,260	1,280	50.00	47.50	45.00	42.60	40.10	37.70	35.40	33.20	30.90	28.60	26.40
1,280	1,300	51.30	48.80	46.30	43.90	41.40	38.90	36.60	34.40	32.10	29.80	27.50
<b>\$1,300 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I  
 Table II  
 NY STATE  
 Income Tax  
 MARRIED  
 BIWEEKLY  
 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												
Method I	\$0	\$100	\$0.00									
	100	200	0.00									
	200	230	0.00									
Table III	230	240	0.00									
	240	250	0.00									
	250	260	0.00									
NY STATE	260	270	0.00									
	270	280	0.00									
	280	290	0.00									
Income Tax	290	300	0.00									
	300	320	0.30									
	320	340	1.10									
SINGLE	340	360	1.90	\$0.30								
	360	380	2.70	1.10								
	380	400	3.50	1.90	\$0.20							
SEMIMONTHLY	400	420	4.30	2.70	1.00							
	420	440	5.10	3.50	1.80	\$0.10						
	440	460	5.90	4.30	2.60	0.90						
Payroll Period	460	480	6.70	5.10	3.40	1.70	\$0.10					
	480	500	7.50	5.90	4.20	2.50	0.90					
	500	520	8.30	6.70	5.00	3.30	1.70	\$0.00				
SINGLE	520	540	9.10	7.50	5.80	4.10	2.50	0.80				
	540	560	9.90	8.30	6.60	4.90	3.30	1.60	\$0.00			
	560	580	10.70	9.10	7.40	5.70	4.10	2.40	0.70			
SEMIMONTHLY	580	600	11.50	9.90	8.20	6.50	4.90	3.20	1.50			
	600	620	12.30	10.70	9.00	7.30	5.70	4.00	2.30	\$0.70		
	620	640	13.10	11.50	9.80	8.10	6.50	4.80	3.10	1.50		
SINGLE	640	660	13.90	12.30	10.60	8.90	7.30	5.60	3.90	2.30	\$0.60	
	660	680	14.80	13.10	11.40	9.70	8.10	6.40	4.70	3.10	1.40	
	680	700	15.70	13.90	12.20	10.50	8.90	7.20	5.50	3.90	2.20	\$0.50
SEMIMONTHLY	700	720	16.60	14.80	13.00	11.30	9.70	8.00	6.30	4.70	3.00	1.30
	720	740	17.50	15.70	13.80	12.10	10.50	8.80	7.10	5.50	3.80	2.10
	740	760	18.40	16.60	14.70	12.90	11.30	9.60	7.90	6.30	4.60	2.90
SINGLE	760	780	19.30	17.50	15.60	13.70	12.10	10.40	8.70	7.10	5.40	3.70
	780	800	20.30	18.40	16.50	14.60	12.90	11.20	9.50	7.90	6.20	4.50
	800	820	21.40	19.30	17.40	15.50	13.70	12.00	10.30	8.70	7.00	5.30
SEMIMONTHLY	820	840	22.40	20.20	18.30	16.40	14.50	12.80	11.10	9.50	7.80	6.10
	840	860	23.50	21.30	19.20	17.30	15.40	13.60	11.90	10.30	8.60	6.90
	860	880	24.50	22.30	20.10	18.20	16.30	14.50	12.70	11.10	9.40	7.70
SINGLE	880	900	25.70	23.40	21.20	19.10	17.20	15.40	13.50	11.90	10.20	8.50
	900	920	26.90	24.40	22.20	20.10	18.10	16.30	14.40	12.70	11.00	9.30
	920	940	28.10	25.60	23.30	21.10	19.00	17.20	15.30	13.50	11.80	10.10
SEMIMONTHLY	940	960	29.30	26.80	24.30	22.20	20.00	18.10	16.20	14.30	12.60	10.90
	960	980	30.40	28.00	25.50	23.20	21.00	19.00	17.10	15.20	13.40	11.70
	980	1,000	31.60	29.20	26.70	24.30	22.10	19.90	18.00	16.10	14.20	12.50
SINGLE	1,000	1,020	32.80	30.30	27.90	25.40	23.10	20.90	18.90	17.00	15.10	13.30
	1,020	1,040	34.00	31.50	29.10	26.60	24.20	22.00	19.80	17.90	16.00	14.20
	1,040	1,060	35.20	32.70	30.20	27.80	25.30	23.00	20.80	18.80	16.90	15.10
SEMIMONTHLY	1,060	1,080	36.30	33.90	31.40	29.00	26.50	24.10	21.90	19.70	17.80	16.00
	1,080	1,100	37.50	35.10	32.60	30.10	27.70	25.20	22.90	20.80	18.70	16.90
	1,100	1,120	38.70	36.20	33.80	31.30	28.90	26.40	24.00	21.80	19.60	17.80
SINGLE	1,120	1,140	39.90	37.40	35.00	32.50	30.00	27.60	25.10	22.90	20.70	18.70
	1,140	1,160	41.10	38.60	36.10	33.70	31.20	28.80	26.30	23.90	21.70	19.60
	1,160	1,180	42.20	39.80	37.30	34.90	32.40	29.90	27.50	25.00	22.80	20.60
SEMIMONTHLY	1,180	1,200	43.50	41.00	38.50	36.00	33.60	31.10	28.70	26.20	23.80	21.60
	1,200	1,220	44.80	42.10	39.70	37.20	34.80	32.30	29.80	27.40	24.90	22.70
	1,220	1,240	46.10	43.40	40.90	38.40	35.90	33.50	31.00	28.60	26.10	23.70
SINGLE	1,240	1,260	47.40	44.70	42.00	39.60	37.10	34.70	32.20	29.70	27.30	24.80
	1,260	1,280	48.70	46.00	43.30	40.80	38.30	35.80	33.40	30.90	28.50	26.00
	1,280	1,300	50.00	47.30	44.60	41.90	39.50	37.00	34.60	32.10	29.60	27.20
SEMIMONTHLY	1,300	1,320	51.30	48.60	45.90	43.20	40.70	38.20	35.70	33.30	30.80	28.40
	1,320	1,340	52.60	49.90	47.20	44.50	41.80	39.40	36.90	34.50	32.00	29.50
	1,340	1,360	53.80	51.20	48.50	45.80	43.10	40.60	38.10	35.60	33.20	30.70
<b>\$1,360 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 16 and 17.										



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	240	0.00										
240	250	0.00										
250	260	0.00										
260	270	0.00										
270	280	0.00										
280	290	0.00										
290	300	0.00										
300	320	0.00										
320	340	0.30										
340	360	1.10										
360	380	1.90	\$0.20									
380	400	2.70	1.00									
400	420	3.50	1.80	\$0.20								
420	440	4.30	2.60	1.00								
440	460	5.10	3.40	1.80	\$0.10							
460	480	5.90	4.20	2.60	0.90							
480	500	6.70	5.00	3.40	1.70	\$0.00						
500	520	7.50	5.80	4.20	2.50	0.80						
520	540	8.30	6.60	5.00	3.30	1.60	\$0.00					
540	560	9.10	7.40	5.80	4.10	2.40	0.80					
560	580	9.90	8.20	6.60	4.90	3.20	1.60	\$0.00				
580	600	10.70	9.00	7.40	5.70	4.00	2.40	0.70				
600	620	11.50	9.80	8.20	6.50	4.80	3.20	1.50				
620	640	12.30	10.60	9.00	7.30	5.60	4.00	2.30	\$0.60			
640	660	13.10	11.40	9.80	8.10	6.40	4.80	3.10	1.40			
660	680	13.90	12.20	10.60	8.90	7.20	5.60	3.90	2.20	\$0.60		
680	700	14.80	13.00	11.40	9.70	8.00	6.40	4.70	3.00	1.40		
700	720	15.70	13.80	12.20	10.50	8.80	7.20	5.50	3.80	2.20	\$0.50	
720	740	16.60	14.70	13.00	11.30	9.60	8.00	6.30	4.60	3.00	1.30	
740	760	17.50	15.60	13.80	12.10	10.40	8.80	7.10	5.40	3.80	2.10	\$0.40
760	780	18.40	16.50	14.60	12.90	11.20	9.60	7.90	6.20	4.60	2.90	1.20
780	800	19.30	17.40	15.50	13.70	12.00	10.40	8.70	7.00	5.40	3.70	2.00
800	820	20.30	18.30	16.40	14.60	12.80	11.20	9.50	7.80	6.20	4.50	2.80
820	840	21.30	19.20	17.30	15.50	13.60	12.00	10.30	8.60	7.00	5.30	3.60
840	860	22.40	20.20	18.20	16.40	14.50	12.80	11.10	9.40	7.80	6.10	4.40
860	880	23.40	21.20	19.10	17.30	15.40	13.60	11.90	10.20	8.60	6.90	5.20
880	900	24.50	22.30	20.10	18.20	16.30	14.40	12.70	11.00	9.40	7.70	6.00
900	920	25.70	23.30	21.20	19.10	17.20	15.30	13.50	11.80	10.20	8.50	6.80
920	940	26.80	24.40	22.20	20.00	18.10	16.20	14.30	12.60	11.00	9.30	7.60
940	960	28.00	25.60	23.30	21.10	19.00	17.10	15.20	13.40	11.80	10.10	8.40
960	980	29.20	26.70	24.30	22.10	19.90	18.00	16.10	14.30	12.60	10.90	9.20
980	1,000	30.40	27.90	25.50	23.20	21.00	18.90	17.00	15.20	13.40	11.70	10.00
1,000	1,020	31.60	29.10	26.60	24.20	22.00	19.80	17.90	16.10	14.20	12.50	10.80
1,020	1,040	32.70	30.30	27.80	25.40	23.10	20.90	18.80	17.00	15.10	13.30	11.60
1,040	1,060	33.90	31.50	29.00	26.50	24.10	21.90	19.80	17.90	16.00	14.10	12.40
1,060	1,080	35.10	32.60	30.20	27.70	25.30	23.00	20.80	18.80	16.90	15.00	13.20
1,080	1,100	36.30	33.80	31.40	28.90	26.40	24.00	21.90	19.70	17.80	15.90	14.00
1,100	1,120	37.50	35.00	32.50	30.10	27.60	25.20	22.90	20.70	18.70	16.80	14.90
1,120	1,140	38.60	36.20	33.70	31.30	28.80	26.30	24.00	21.80	19.60	17.70	15.80
1,140	1,160	39.80	37.40	34.90	32.40	30.00	27.50	25.10	22.80	20.60	18.60	16.70
1,160	1,180	41.00	38.50	36.10	33.60	31.20	28.70	26.30	23.90	21.70	19.50	17.60
1,180	1,200	42.20	39.70	37.30	34.80	32.30	29.90	27.40	25.00	22.70	20.50	18.50
1,200	1,220	43.50	40.90	38.40	36.00	33.50	31.10	28.60	26.20	23.80	21.60	19.40
1,220	1,240	44.80	42.10	39.60	37.20	34.70	32.20	29.80	27.30	24.90	22.60	20.50
1,240	1,260	46.10	43.40	40.80	38.30	35.90	33.40	31.00	28.50	26.10	23.70	21.50
1,260	1,280	47.30	44.70	42.00	39.50	37.10	34.60	32.20	29.70	27.20	24.80	22.60
1,280	1,300	48.60	45.90	43.30	40.70	38.20	35.80	33.30	30.90	28.40	26.00	23.60
1,300	1,320	49.90	47.20	44.50	41.90	39.40	37.00	34.50	32.10	29.60	27.10	24.70
1,320	1,340	51.20	48.50	45.80	43.20	40.60	38.10	35.70	33.20	30.80	28.30	25.90
1,340	1,360	52.50	49.80	47.10	44.40	41.80	39.30	36.90	34.40	32.00	29.50	27.00
<b>\$1,360 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I  
 Table III  
 NY STATE  
 Income Tax  
 MARRIED  
 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												
Method I	\$0	\$200	\$0.00									
	200	400	0.00									
	400	460	0.00									
Table IV	460	480	0.00									
	480	500	0.00									
	500	520	0.00									
	520	540	0.00									
	540	560	0.00									
NY STATE	560	580	0.00									
	580	600	0.00									
Income Tax	600	640	0.60									
	640	680	2.20									
	680	720	3.80	\$0.50								
	720	760	5.40	2.10								
	760	800	7.00	3.70	\$0.40							
SINGLE	800	840	8.60	5.30	2.00							
	840	880	10.20	6.90	3.60	\$0.20						
	880	920	11.80	8.50	5.20	1.80						
	920	960	13.40	10.10	6.80	3.40	\$0.10					
	960	1,000	15.00	11.70	8.40	5.00	1.70					
MONTHLY	1,000	1,040	16.60	13.30	10.00	6.60	3.30	\$0.00				
	1,040	1,080	18.20	14.90	11.60	8.20	4.90	1.60				
Payroll Period	1,080	1,120	19.80	16.50	13.20	9.80	6.50	3.20	\$0.00			
	1,120	1,160	21.40	18.10	14.80	11.40	8.10	4.80	1.40			
	1,160	1,200	23.00	19.70	16.40	13.00	9.70	6.40	3.00			
	1,200	1,240	24.60	21.30	18.00	14.60	11.30	8.00	4.60	\$1.30		
	1,240	1,280	26.20	22.90	19.60	16.20	12.90	9.60	6.20	2.90		
	1,280	1,320	27.90	24.50	21.20	17.80	14.50	11.20	7.80	4.50	\$1.20	
	1,320	1,360	29.70	26.10	22.80	19.40	16.10	12.80	9.40	6.10	2.80	
	1,360	1,400	31.50	27.70	24.40	21.00	17.70	14.40	11.00	7.70	4.40	\$1.00
	1,400	1,440	33.30	29.50	26.00	22.60	19.30	16.00	12.60	9.30	6.00	2.60
	1,440	1,480	35.10	31.30	27.60	24.20	20.90	17.60	14.20	10.90	7.60	4.20
	1,480	1,520	36.90	33.10	29.40	25.80	22.50	19.20	15.80	12.50	9.20	5.80
	1,520	1,560	38.70	34.90	31.20	27.40	24.10	20.80	17.40	14.10	10.80	7.40
	1,560	1,600	40.60	36.70	33.00	29.20	25.70	22.40	19.00	15.70	12.40	9.00
	1,600	1,640	42.70	38.50	34.80	31.00	27.30	24.00	20.60	17.30	14.00	10.60
	1,640	1,680	44.80	40.50	36.60	32.80	29.10	25.60	22.20	18.90	15.60	12.20
	1,680	1,720	46.90	42.60	38.40	34.60	30.90	27.20	23.80	20.50	17.20	13.80
	1,720	1,760	49.10	44.70	40.30	36.40	32.70	28.90	25.40	22.10	18.80	15.40
	1,760	1,800	51.40	46.80	42.40	38.20	34.50	30.70	27.00	23.70	20.40	17.00
	1,800	1,840	53.80	48.90	44.50	40.10	36.30	32.50	28.80	25.30	22.00	18.60
	1,840	1,880	56.10	51.20	46.60	42.20	38.10	34.30	30.60	26.90	23.60	20.20
	1,880	1,920	58.50	53.60	48.70	44.30	39.90	36.10	32.40	28.60	25.20	21.80
	1,920	1,960	60.90	55.90	51.00	46.40	42.00	37.90	34.20	30.40	26.80	23.40
	1,960	2,000	63.20	58.30	53.40	48.50	44.10	39.80	36.00	32.20	28.50	25.00
	2,000	2,040	65.60	60.70	55.70	50.80	46.20	41.90	37.80	34.00	30.30	26.60
	2,040	2,080	67.90	63.00	58.10	53.20	48.30	44.00	39.60	35.80	32.10	28.30
	2,080	2,120	70.30	65.40	60.50	55.60	50.60	46.10	41.70	37.60	33.90	30.10
	2,120	2,160	72.70	67.70	62.80	57.90	53.00	48.20	43.80	39.40	35.70	31.90
	2,160	2,200	75.00	70.10	65.20	60.30	55.40	50.40	45.90	41.50	37.50	33.70
	2,200	2,240	77.40	72.50	67.50	62.60	57.70	52.80	48.00	43.60	39.30	35.50
	2,240	2,280	79.70	74.80	69.90	65.00	60.10	55.20	50.20	45.70	41.30	37.30
	2,280	2,320	82.10	77.20	72.30	67.40	62.40	57.50	52.60	47.80	43.40	39.10
	2,320	2,360	84.50	79.50	74.60	69.70	64.80	59.90	55.00	50.00	45.50	41.20
	2,360	2,400	87.10	81.90	77.00	72.10	67.20	62.20	57.30	52.40	47.60	43.30
	2,400	2,440	89.60	84.30	79.30	74.40	69.50	64.60	59.70	54.80	49.80	45.40
	2,440	2,480	92.20	86.80	81.70	76.80	71.90	67.00	62.00	57.10	52.20	47.50
	2,480	2,520	94.80	89.40	84.10	79.20	74.20	69.30	64.40	59.50	54.60	49.70
	2,520	2,560	97.40	92.00	86.60	81.50	76.60	71.70	66.80	61.80	56.90	52.00
	2,560	2,600	100.00	94.60	89.20	83.90	79.00	74.00	69.10	64.20	59.30	54.40
	2,600	2,640	102.50	97.20	91.80	86.40	81.30	76.40	71.50	66.60	61.60	56.70
	2,640	2,680	105.10	99.70	94.40	89.00	83.70	78.80	73.80	68.90	64.00	59.10
	2,680	2,720	107.70	102.30	96.90	91.60	86.20	81.10	76.20	71.30	66.40	61.50
	<b>\$2,720 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 16 and 17.									

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	\$480	\$0.00										
480	500	0.00										
500	520	0.00										
520	540	0.00										
540	560	0.00										
560	580	0.00										
580	600	0.00										
600	640	0.00										
640	680	0.60										
680	720	2.20										
720	760	3.80	\$0.40									
760	800	5.40	2.00									
800	840	7.00	3.60	\$0.30								
840	880	8.60	5.20	1.90								
880	920	10.20	6.80	3.50	\$0.20							
920	960	11.80	8.40	5.10	1.80							
960	1,000	13.40	10.00	6.70	3.40	\$0.00						
1,000	1,040	15.00	11.60	8.30	5.00	1.60						
1,040	1,080	16.60	13.20	9.90	6.60	3.20	\$0.00					
1,080	1,120	18.20	14.80	11.50	8.20	4.80	1.50					
1,120	1,160	19.80	16.40	13.10	9.80	6.40	3.10	\$0.00				
1,160	1,200	21.40	18.00	14.70	11.40	8.00	4.70	1.40				
1,200	1,240	23.00	19.60	16.30	13.00	9.60	6.30	3.00				
1,240	1,280	24.60	21.20	17.90	14.60	11.20	7.90	4.60	\$1.20			
1,280	1,320	26.20	22.80	19.50	16.20	12.80	9.50	6.20	2.80			
1,320	1,360	27.80	24.40	21.10	17.80	14.40	11.10	7.80	4.40	\$1.10		
1,360	1,400	29.60	26.00	22.70	19.40	16.00	12.70	9.40	6.00	2.70		
1,400	1,440	31.40	27.60	24.30	21.00	17.60	14.30	11.00	7.60	4.30	\$1.00	
1,440	1,480	33.20	29.40	25.90	22.60	19.20	15.90	12.60	9.20	5.90	2.60	
1,480	1,520	35.00	31.20	27.50	24.20	20.80	17.50	14.20	10.80	7.50	4.20	\$0.80
1,520	1,560	36.80	33.00	29.30	25.80	22.40	19.10	15.80	12.40	9.10	5.80	2.40
1,560	1,600	38.60	34.80	31.10	27.40	24.00	20.70	17.40	14.00	10.70	7.40	4.00
1,600	1,640	40.60	36.60	32.90	29.10	25.60	22.30	19.00	15.60	12.30	9.00	5.60
1,640	1,680	42.70	38.40	34.70	30.90	27.20	23.90	20.60	17.20	13.90	10.60	7.20
1,680	1,720	44.80	40.40	36.50	32.70	29.00	25.50	22.20	18.80	15.50	12.20	8.80
1,720	1,760	46.90	42.50	38.30	34.50	30.80	27.10	23.80	20.40	17.10	13.80	10.40
1,760	1,800	49.00	44.60	40.20	36.30	32.60	28.80	25.40	22.00	18.70	15.40	12.00
1,800	1,840	51.30	46.70	42.30	38.10	34.40	30.60	27.00	23.60	20.30	17.00	13.60
1,840	1,880	53.70	48.80	44.40	40.00	36.20	32.40	28.70	25.20	21.90	18.60	15.20
1,880	1,920	56.00	51.10	46.50	42.10	38.00	34.20	30.50	26.80	23.50	20.20	16.80
1,920	1,960	58.40	53.50	48.60	44.20	39.90	36.00	32.30	28.50	25.10	21.80	18.40
1,960	2,000	60.80	55.80	50.90	46.30	42.00	37.80	34.10	30.30	26.70	23.40	20.00
2,000	2,040	63.10	58.20	53.30	48.40	44.10	39.70	35.90	32.10	28.40	25.00	21.60
2,040	2,080	65.50	60.60	55.60	50.70	46.20	41.80	37.70	33.90	30.20	26.60	23.20
2,080	2,120	67.80	62.90	58.00	53.10	48.30	43.90	39.50	35.70	32.00	28.20	24.80
2,120	2,160	70.20	65.30	60.40	55.50	50.50	46.00	41.60	37.50	33.80	30.00	26.40
2,160	2,200	72.60	67.60	62.70	57.80	52.90	48.10	43.70	39.30	35.60	31.80	28.10
2,200	2,240	74.90	70.00	65.10	60.20	55.30	50.30	45.80	41.40	37.40	33.60	29.90
2,240	2,280	77.30	72.40	67.40	62.50	57.60	52.70	47.90	43.50	39.20	35.40	31.70
2,280	2,320	79.60	74.70	69.80	64.90	60.00	55.10	50.10	45.60	41.30	37.20	33.50
2,320	2,360	82.00	77.10	72.20	67.30	62.30	57.40	52.50	47.70	43.40	39.00	35.30
2,360	2,400	84.40	79.40	74.50	69.60	64.70	59.80	54.90	49.90	45.50	41.10	37.10
2,400	2,440	86.90	81.80	76.90	72.00	67.10	62.10	57.20	52.30	47.60	43.20	38.90
2,440	2,480	89.50	84.20	79.20	74.30	69.40	64.50	59.60	54.70	49.70	45.30	40.90
2,480	2,520	92.10	86.70	81.60	76.70	71.80	66.90	61.90	57.00	52.10	47.40	43.00
2,520	2,560	94.70	89.30	84.00	79.10	74.10	69.20	64.30	59.40	54.50	49.60	45.10
2,560	2,600	97.30	91.90	86.50	81.40	76.50	71.60	66.70	61.70	56.80	51.90	47.20
2,600	2,640	99.80	94.50	89.10	83.80	78.90	73.90	69.00	64.10	59.20	54.30	49.40
2,640	2,680	102.40	97.10	91.70	86.30	81.20	76.30	71.40	66.50	61.50	56.60	51.70
2,680	2,720	105.00	99.60	94.30	88.90	83.60	78.70	73.70	68.80	63.90	59.00	54.10
<b>\$2,720 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I  
 Table IV  
 NY STATE  
 Income Tax  
 MARRIED  
 MONTHLY  
 Payroll Period

WAGES		EXEMPTIONS CLAIMED											10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more	
TAX TO BE WITHHELD													
Method I	\$0	\$25	\$0.00										
	25	28	0.00										
	28	29	0.00										
Table V	29	30	0.10										
	30	31	0.10										
	31	32	0.10										
	32	33	0.20										
	33	34	0.20	\$0.10									
NY STATE	34	35	0.30	0.10									
	35	36	0.30	0.20									
Income Tax	36	37	0.30	0.20	\$0.00								
	37	38	0.40	0.20	0.10								
	38	39	0.40	0.30	0.10								
	39	40	0.50	0.30	0.20								
	40	41	0.50	0.40	0.20	\$0.00							
SINGLE	41	42	0.50	0.40	0.20	0.10							
	42	43	0.60	0.40	0.30	0.10							
	43	44	0.60	0.50	0.30	0.20							
	44	45	0.70	0.50	0.40	0.20	\$0.00						
	45	46	0.70	0.60	0.40	0.20	0.10						
DAILY	46	47	0.70	0.60	0.40	0.30	0.10						
	47	48	0.80	0.60	0.50	0.30	0.20						
Payroll Period	48	49	0.80	0.70	0.50	0.40	0.20	\$0.10					
	49	50	0.90	0.70	0.60	0.40	0.20	0.10					
	50	52	0.90	0.80	0.60	0.50	0.30	0.20					
	52	54	1.00	0.90	0.70	0.50	0.40	0.20	\$0.10				
	54	56	1.10	0.90	0.80	0.60	0.50	0.30	0.20				
	56	58	1.20	1.00	0.90	0.70	0.50	0.40	0.20	\$0.10			
	58	60	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20			
	60	62	1.30	1.20	1.00	0.90	0.70	0.60	0.40	0.20	\$0.10		
	62	64	1.40	1.30	1.10	0.90	0.80	0.60	0.50	0.30	0.20		
	64	66	1.50	1.30	1.20	1.00	0.90	0.70	0.60	0.40	0.30	\$0.10	
	66	68	1.60	1.40	1.30	1.10	0.90	0.80	0.60	0.50	0.30	0.20	
	68	70	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.60	0.40	0.30	\$0.10
	70	72	1.80	1.60	1.40	1.30	1.10	1.00	0.80	0.60	0.50	0.30	0.20
	72	74	1.90	1.70	1.50	1.40	1.20	1.00	0.90	0.70	0.60	0.40	0.30
	74	76	2.00	1.80	1.60	1.40	1.30	1.10	1.00	0.80	0.70	0.50	0.30
	76	78	2.10	1.90	1.70	1.50	1.40	1.20	1.00	0.90	0.70	0.60	0.40
	78	80	2.20	2.00	1.80	1.60	1.40	1.30	1.10	1.00	0.80	0.70	0.50
	80	82	2.30	2.10	1.90	1.70	1.50	1.40	1.20	1.00	0.90	0.70	0.60
	82	84	2.40	2.20	2.00	1.80	1.60	1.50	1.30	1.10	1.00	0.80	0.70
	84	86	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20	1.10	0.90	0.70
	86	88	2.70	2.40	2.20	2.00	1.80	1.60	1.50	1.30	1.10	1.00	0.80
	88	90	2.80	2.60	2.30	2.10	1.90	1.70	1.60	1.40	1.20	1.10	0.90
	90	92	2.90	2.70	2.40	2.20	2.00	1.80	1.60	1.50	1.30	1.10	1.00
	92	94	3.00	2.80	2.60	2.30	2.10	1.90	1.70	1.60	1.40	1.20	1.10
	94	96	3.10	2.90	2.70	2.50	2.20	2.00	1.80	1.60	1.50	1.30	1.10
	96	98	3.20	3.00	2.80	2.60	2.30	2.10	1.90	1.70	1.60	1.40	1.20
	98	100	3.40	3.10	2.90	2.70	2.50	2.20	2.00	1.80	1.70	1.50	1.30
	100	102	3.50	3.30	3.00	2.80	2.60	2.40	2.10	1.90	1.70	1.60	1.40
	102	104	3.60	3.40	3.10	2.90	2.70	2.50	2.20	2.00	1.80	1.70	1.50
	104	106	3.70	3.50	3.30	3.00	2.80	2.60	2.40	2.10	1.90	1.80	1.60
	106	108	3.80	3.60	3.40	3.20	2.90	2.70	2.50	2.30	2.00	1.80	1.70
	108	110	4.00	3.70	3.50	3.30	3.00	2.80	2.60	2.40	2.20	2.00	1.80
	110	112	4.10	3.80	3.60	3.40	3.20	2.90	2.70	2.50	2.30	2.10	1.90
	112	114	4.20	4.00	3.70	3.50	3.30	3.10	2.80	2.60	2.40	2.20	2.00
	114	116	4.40	4.10	3.90	3.60	3.40	3.20	2.90	2.70	2.50	2.30	2.10
	116	118	4.50	4.20	4.00	3.70	3.50	3.30	3.10	2.80	2.60	2.40	2.20
	118	120	4.60	4.40	4.10	3.90	3.60	3.40	3.20	3.00	2.70	2.50	2.30
	120	122	4.70	4.50	4.20	4.00	3.80	3.50	3.30	3.10	2.80	2.60	2.40
	122	124	4.90	4.60	4.40	4.10	3.90	3.60	3.40	3.20	3.00	2.70	2.50
	124	126	5.00	4.70	4.50	4.30	4.00	3.80	3.50	3.30	3.10	2.90	2.60
	126	128	5.10	4.90	4.60	4.40	4.10	3.90	3.70	3.40	3.20	3.00	2.70
	128	130	5.30	5.00	4.80	4.50	4.30	4.00	3.80	3.50	3.30	3.10	2.90
<b>\$130 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 16 and 17.											

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	\$27	\$0.00										
27	28	0.00										
28	29	0.00										
29	30	0.00										
30	31	0.00										
31	32	0.10										
32	33	0.10										
33	34	0.10										
34	35	0.20										
35	36	0.20	\$0.10									
36	37	0.30	0.10									
37	38	0.30	0.20									
38	39	0.30	0.20	\$0.00								
39	40	0.40	0.20	0.10								
40	41	0.40	0.30	0.10								
41	42	0.50	0.30	0.20								
42	43	0.50	0.40	0.20	\$0.00							
43	44	0.50	0.40	0.20	0.10							
44	45	0.60	0.40	0.30	0.10							
45	46	0.60	0.50	0.30	0.20							
46	47	0.70	0.50	0.40	0.20	\$0.10						
47	48	0.70	0.60	0.40	0.20	0.10						
48	49	0.70	0.60	0.40	0.30	0.10						
49	50	0.80	0.60	0.50	0.30	0.20						
50	52	0.80	0.70	0.50	0.40	0.20	\$0.10					
52	54	0.90	0.80	0.60	0.50	0.30	0.20					
54	56	1.00	0.90	0.70	0.50	0.40	0.20	\$0.10				
56	58	1.10	0.90	0.80	0.60	0.50	0.30	0.20				
58	60	1.20	1.00	0.90	0.70	0.60	0.40	0.20	\$0.10			
60	62	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20			
62	64	1.30	1.20	1.00	0.90	0.70	0.60	0.40	0.30	\$0.10		
64	66	1.40	1.30	1.10	0.90	0.80	0.60	0.50	0.30	0.20		
66	68	1.50	1.30	1.20	1.00	0.90	0.70	0.60	0.40	0.30	\$0.10	
68	70	1.60	1.40	1.30	1.10	1.00	0.80	0.60	0.50	0.30	0.20	
70	72	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.60	0.40	0.30	\$0.10
72	74	1.80	1.60	1.40	1.30	1.10	1.00	0.80	0.70	0.50	0.30	0.20
74	76	1.90	1.70	1.50	1.40	1.20	1.00	0.90	0.70	0.60	0.40	0.30
76	78	2.00	1.80	1.60	1.40	1.30	1.10	1.00	0.80	0.70	0.50	0.30
78	80	2.10	1.90	1.70	1.50	1.40	1.20	1.00	0.90	0.70	0.60	0.40
80	82	2.20	2.00	1.80	1.60	1.50	1.30	1.10	1.00	0.80	0.70	0.50
82	84	2.30	2.10	1.90	1.70	1.50	1.40	1.20	1.10	0.90	0.70	0.60
84	86	2.40	2.20	2.00	1.80	1.60	1.50	1.30	1.10	1.00	0.80	0.70
86	88	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20	1.10	0.90	0.70
88	90	2.70	2.40	2.20	2.00	1.80	1.60	1.50	1.30	1.10	1.00	0.80
90	92	2.80	2.60	2.30	2.10	1.90	1.70	1.60	1.40	1.20	1.10	0.90
92	94	2.90	2.70	2.40	2.20	2.00	1.80	1.60	1.50	1.30	1.10	1.00
94	96	3.00	2.80	2.60	2.30	2.10	1.90	1.70	1.60	1.40	1.20	1.10
96	98	3.10	2.90	2.70	2.50	2.20	2.00	1.80	1.70	1.50	1.30	1.10
98	100	3.30	3.00	2.80	2.60	2.30	2.10	1.90	1.70	1.60	1.40	1.20
100	102	3.40	3.10	2.90	2.70	2.50	2.20	2.00	1.80	1.70	1.50	1.30
102	104	3.50	3.30	3.00	2.80	2.60	2.40	2.10	1.90	1.70	1.60	1.40
104	106	3.60	3.40	3.20	2.90	2.70	2.50	2.20	2.00	1.80	1.70	1.50
106	108	3.70	3.50	3.30	3.00	2.80	2.60	2.40	2.20	1.90	1.80	1.60
108	110	3.80	3.60	3.40	3.20	2.90	2.70	2.50	2.30	2.10	1.90	1.70
110	112	4.00	3.70	3.50	3.30	3.10	2.80	2.60	2.40	2.20	2.00	1.80
112	114	4.10	3.90	3.60	3.40	3.20	2.90	2.70	2.50	2.30	2.10	1.90
114	116	4.20	4.00	3.70	3.50	3.30	3.10	2.80	2.60	2.40	2.20	2.00
116	118	4.40	4.10	3.90	3.60	3.40	3.20	3.00	2.70	2.50	2.30	2.10
118	120	4.50	4.20	4.00	3.80	3.50	3.30	3.10	2.80	2.60	2.40	2.20
120	122	4.60	4.40	4.10	3.90	3.60	3.40	3.20	3.00	2.70	2.50	2.30
122	124	4.70	4.50	4.20	4.00	3.80	3.50	3.30	3.10	2.90	2.60	2.40
124	126	4.90	4.60	4.40	4.10	3.90	3.70	3.40	3.20	3.00	2.70	2.50
126	128	5.00	4.80	4.50	4.30	4.00	3.80	3.50	3.30	3.10	2.90	2.60
128	130	5.10	4.90	4.60	4.40	4.10	3.90	3.70	3.40	3.20	3.00	2.80

Method I  
 Table V  
 NY STATE  
 Income Tax  
 MARRIED  
 DAILY  
 Payroll Period

**\$130 & OVER** Use Method II, "Exact Calculation Method," on pages 18 and 19.

## New York State Special Tables for Deduction and Exemption Allowances

Applicable to Method II, Exact Calculation Method for New York State; see pages 16 through 19

Applicable to Dollar to Dollar Withholding Tables for New York State; see pages 20 and 21

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	\$27.90	\$31.75	\$35.60	\$39.45	\$43.30	\$47.15	\$51.00	\$54.85	\$58.70	\$62.55	\$66.40
	Married	29.80	33.65	37.50	41.35	45.20	49.05	52.90	56.75	60.60	64.45	68.30
Weekly	Single	139.40	158.65	177.90	197.15	216.40	235.65	254.90	274.15	293.40	312.65	331.90
	Married	149.05	168.30	187.55	206.80	226.05	245.30	264.55	283.80	303.05	322.30	341.55
Biweekly	Single	278.80	317.30	355.80	394.30	432.80	471.30	509.80	548.30	586.80	625.30	663.80
	Married	298.10	336.60	375.10	413.60	452.10	490.60	529.10	567.60	606.10	644.60	683.10
Semimonthly	Single	302.10	343.75	385.40	427.05	468.70	510.35	552.00	593.65	635.30	676.95	718.60
	Married	322.90	364.55	406.20	447.85	489.50	531.15	572.80	614.45	656.10	697.75	739.40
Monthly	Single	604.20	687.50	770.80	854.10	937.40	1,020.70	1,104.00	1,187.30	1,270.60	1,353.90	1,437.20
	Married	645.80	729.10	812.40	895.70	979.00	1,062.30	1,145.60	1,228.90	1,312.20	1,395.50	1,478.80
Annual	Single	7,250	8,250	9,250	10,250	11,250	12,250	13,250	14,250	15,250	16,250	17,250
	Married	7,750	8,750	9,750	10,750	11,750	12,750	13,750	14,750	15,750	16,750	17,750

### 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	\$27.90
	Married	29.80
Weekly	Single	139.40
	Married	149.05
Biweekly	Single	278.80
	Married	298.10
Semimonthly	Single	302.10
	Married	322.90
Monthly	Single	604.20
	Married	645.80
Annual	Single	7,250
	Married	7,750

### 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 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 \$3,900\* 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	\$11.15
Weekly	55.75
Biweekly	111.50
Semimonthly	120.85
Monthly	241.70
Quarterly	725.00
Semiannual	1,450.00
Annual	2,900.00

\* The adjustments in Table D are based on the 2013 federal exemption amount of \$3,900. 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.

— Notes —

**New York State  
Method II Exact Calculation Method  
Single  
Instructions and Examples**

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**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 14, 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 14 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 20 to find the amount to withhold. Otherwise, continue with Step 2.

**Step 2** Locate the table on page 17 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.

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**Examples**

**Example 1:**

Weekly payroll, \$400 gross wages, single, 3 exemptions

1. Amount from Table A on page 14 is \$197.15 for single, weekly payroll, 3 exemptions. \$400 wages - \$197.15 = \$202.85 net wages.
2. Use Table II - A on page 17 for single, weekly payroll. Look up \$202.85 and use line 2 on which \$202.85 is greater than Column 1 (\$160) but less than Column 2 (\$220).
3.  $\$202.85 - \$160$  (from Column 3, line 2) = \$42.85.
4.  $\$42.85 \times .0450$  (from Column 4, line 2) = \$1.93.
5.  $\$1.93 + \$6.38$  (from Column 5, line 2) = \$8.31. Withhold this amount.

**Example 2:**

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

1. Amount from Table A on page 14 is \$343.75 for single, semimonthly payroll, 1 exemption. \$5,000 wages - \$343.75 = \$4,656.25 net wages.
2. Use Table II - C on page 17 for single, semimonthly payroll. Look up \$4,656.25 and use line 8 on which \$4,656.25 is greater than Column 1 (\$4,358) but less than Column 2 (\$6,538).
3.  $\$4,656.25 - \$4,358$  (from Column 3, line 8) = \$298.25.
4.  $\$298.25 \times .0808$  (from Column 4, line 8) = \$24.10.
5.  $\$24.10 + \$273.63$  (from Column 5, line 8) = \$297.73. Withhold this amount.

**Example 3:**

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

1. Amount from Table A on page 14 is \$854.10 for single, monthly payroll, 3 exemptions. \$50,000 wages - \$854.10 = \$49,145.90 net wages.
2. Use Table II - D on page 17 for single, monthly payroll. Look up \$49,145.90 and use line 11 on which \$49,145.90 is greater than Column 1 (\$21,796) but less than Column 2 (\$87,196).
3.  $\$49,145.90 - \$21,796$  (from Column 3, line 11) = \$27,349.90.
4.  $\$27,349.90 \times .0735$  (from Column 4, line 11) = \$2,010.22.
5.  $\$2,010.22 + \$1,566.50$  (from Column 5, line 11) = \$3,576.72. Withhold this amount.

**Example 4:**

Daily payroll, \$750 gross wages, single, 2 exemptions

1. Amount from Table A on page 14 is \$35.60 for single, daily payroll, 2 exemptions. \$750 wages - \$35.60 = \$714.40 net wages.
2. Use Table II - E on page 17 for single, daily payroll. Look up \$714.40 and use line 9 on which \$714.40 is greater than Column 1 (\$603) but less than Column 2 (\$805).
3.  $\$714.40 - \$603$  (from Column 3, line 9) = \$111.40.
4.  $\$111.40 \times .0715$  (from Column 4, line 9) = \$7.97.
5.  $\$7.97 + \$41.51$  (from Column 5, line 9) = \$49.48. Withhold this amount.



Table II - A Weekly Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$160	\$0	0.0400	\$0
2	160	220	160	0.0450	6.38
3	220	261	220	0.0525	9.12
4	261	401	261	0.0590	11.23
5	401	1,508	401	0.0645	19.52
6	1,508	1,810	1,508	0.0665	90.90
7	1,810	2,012	1,810	0.0758	110.98
8	2,012	3,017	2,012	0.0808	126.29
9	3,017	4,024	3,017	0.0715	207.54
10	4,024	5,030	4,024	0.0815	279.52
11	5,030	20,122	5,030	0.0735	361.50
12	20,122	21,129	20,122	0.4902	1,470.79
13	21,129	.....	21,129	0.0962	1,964.29

Table II - D Monthly Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$692	\$0	0.0400	\$0
2	692	954	692	0.0450	27.67
3	954	1,129	954	0.0525	39.50
4	1,129	1,738	1,129	0.0590	48.67
5	1,738	6,533	1,738	0.0645	84.58
6	6,533	7,842	6,533	0.0665	393.92
7	7,842	8,717	7,842	0.0758	480.92
8	8,717	13,075	8,717	0.0808	547.25
9	13,075	17,438	13,075	0.0715	899.33
10	17,438	21,796	17,438	0.0815	1,211.25
11	21,796	87,196	21,796	0.0735	1,566.50
12	87,196	91,558	87,196	0.4902	6,373.42
13	91,558	.....	91,558	0.0962	8,511.92

Table II - B Biweekly Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$319	\$0	0.0400	\$0
2	319	440	319	0.0450	12.77
3	440	521	440	0.0525	18.23
4	521	802	521	0.0590	22.46
5	802	3,015	802	0.0645	39.04
6	3,015	3,619	3,015	0.0665	181.81
7	3,619	4,023	3,619	0.0758	221.96
8	4,023	6,035	4,023	0.0808	252.58
9	6,035	8,048	6,035	0.0715	415.08
10	8,048	10,060	8,048	0.0815	559.04
11	10,060	40,244	10,060	0.0735	723.00
12	40,244	42,258	40,244	0.4902	2,941.58
13	42,258	.....	42,258	0.0962	3,928.58

Table II - E Daily Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$32	\$0	0.0400	\$0
2	32	44	32	0.0450	1.28
3	44	52	44	0.0525	1.82
4	52	80	52	0.0590	2.25
5	80	302	80	0.0645	3.90
6	302	362	302	0.0665	18.18
7	362	402	362	0.0758	22.20
8	402	603	402	0.0808	25.26
9	603	805	603	0.0715	41.51
10	805	1,006	805	0.0815	55.90
11	1,006	4,024	1,006	0.0735	72.30
12	4,024	4,226	4,024	0.4902	294.16
13	4,226	.....	4,226	0.0962	392.86

Table II - C Semimonthly Payroll					
Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$346	\$0	0.0400	\$0
2	346	477	346	0.0450	13.83
3	477	565	477	0.0525	19.75
4	565	869	565	0.0590	24.33
5	869	3,267	869	0.0645	42.29
6	3,267	3,921	3,267	0.0665	196.96
7	3,921	4,358	3,921	0.0758	240.46
8	4,358	6,538	4,358	0.0808	273.63
9	6,538	8,719	6,538	0.0715	449.67
10	8,719	10,898	8,719	0.0815	605.63
11	10,898	43,598	10,898	0.0735	783.25
12	43,598	45,779	43,598	0.4902	3,186.71
13	45,779	.....	45,779	0.0962	4,255.96

Annual Tax Rate Schedule					
Line	If annual wages (after subtracting deductions and exemptions) are:		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
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$8,300	\$0	0.0400	\$0
2	8,300	11,450	8,300	0.0450	332.00
3	11,450	13,550	11,450	0.0525	474.00
4	13,550	20,850	13,550	0.0590	584.00
5	20,850	78,400	20,850	0.0645	1,015.00
6	78,400	94,100	78,400	0.0665	4,727.00
7	94,100	104,600	94,100	0.0758	5,771.00
8	104,600	156,900	104,600	0.0808	6,567.00
9	156,900	209,250	156,900	0.0715	10,792.00
10	209,250	261,550	209,250	0.0815	14,535.00
11	261,550	1,046,350	261,550	0.0735	18,798.00
12	1,046,350	1,098,700	1,046,350	0.4902	76,481.00
13	1,098,700	.....	1,098,700	0.0962	102,143.00

**New York State  
Method II Exact Calculation Method  
Married  
Instructions and Examples**

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**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 14, 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 14 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 20 to find the amount to withhold. Otherwise, continue with Step 2.

**Step 2** Locate the table on page 19 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.

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**Examples**

**Example 1:**

Weekly payroll, \$400 gross wages, married, 4 exemptions

1. Amount from Table A on page 14 is \$226.05 for married, weekly payroll, 4 exemptions.  $\$400 \text{ wages} - \$226.05 = \$173.95$  net wages.
2. Use Table II - A on page 19 for married, weekly payroll. Look up \$173.95 and use line 2 on which \$173.95 is greater than Column 1 (\$160) but less than Column 2 (\$220).
3.  $\$173.95 - \$160$  (from Column 3, line 2) = \$13.95.
4.  $\$13.95 \times .0450$  (from Column 4, line 2) = \$0.63.
5.  $\$0.63 + \$6.38$  (from Column 5, line 2) = \$7.01. Withhold this amount.

**Example 2:**

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

1. Amount from Table A on page 14 is \$447.85 for married, semimonthly payroll, 3 exemptions.  $\$5,000 \text{ wages} - \$447.85 = \$4,552.15$  net wages.
2. Use Table II - C on page 19 for married, semimonthly payroll. Look up \$4,552.15 and use line 8 on which \$4,552.15 is greater than Column 1 (\$4,358) but less than Column 2 (\$6,538).
3.  $\$4,552.15 - \$4,358$  (from Column 3, line 8) = \$194.15.
4.  $\$194.15 \times .0778$  (from Column 4, line 8) = \$15.10.
5.  $\$15.10 + \$272.29$  (from Column 5, line 8) = \$287.39. Withhold this amount.

**Example 3:**

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

1. Amount from Table A on page 14 is \$895.70 for married, monthly payroll, 3 exemptions.  $\$50,000 \text{ wages} - \$895.70 = \$49,104.30$  net wages.
2. Use Table II - D on page 19 for married, monthly payroll. Look up \$49,104.30 and use line 12 on which \$49,104.30 is greater than Column 1 (\$30,517) but less than Column 2 (\$87,196).
3.  $\$49,104.30 - \$30,517$  (from Column 3, line 12) = \$18,587.30.
4.  $\$18,587.30 \times .0735$  (from Column 4, line 12) = \$1,366.17.
5.  $\$1,366.17 + \$2,214.92$  (from Column 5, line 12) = \$3,581.09. Withhold this amount.

**Example 4:**

Daily payroll, \$750 gross wages, married, 2 exemptions

1. Amount from Table A on page 14 is \$37.50 for married, daily payroll, 2 exemptions.  $\$750 \text{ wages} - \$37.50 = \$712.50$  net wages.
2. Use Table II - E on page 19 for married, daily payroll. Look up \$712.50 and use line 9 on which \$712.50 is greater than Column 1 (\$603) but less than Column 2 (\$805).
3.  $\$712.50 - \$603$  (from Column 3, line 9) = \$109.50.
4.  $\$109.50 \times .0808$  (from Column 4, line 9) = \$8.85.
5.  $\$8.85 + \$40.78$  (from Column 5, line 9) = \$49.63. Withhold this amount.

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$160	\$0	0.0400	\$0
2	160	220	160	0.0450	6.38
3	220	261	220	0.0525	9.12
4	261	401	261	0.0590	11.23
5	401	1,508	401	0.0645	19.52
6	1,508	1,810	1,508	0.0665	90.90
7	1,810	2,012	1,810	0.0728	110.98
8	2,012	3,017	2,012	0.0778	125.67
9	3,017	4,024	3,017	0.0808	203.92
10	4,024	6,036	4,024	0.0715	285.27
11	6,036	7,042	6,036	0.0815	429.10
12	7,042	20,122	7,042	0.0735	511.13
13	20,122	40,246	20,122	0.0765	1,472.50
14	40,246	41,253	40,246	0.8842	3,012.00
15	41,253	.....	41,253	0.0962	3,902.15

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$692	\$0	0.0400	\$0
2	692	954	692	0.0450	27.67
3	954	1,129	954	0.0525	39.50
4	1,129	1,738	1,129	0.0590	48.67
5	1,738	6,533	1,738	0.0645	84.58
6	6,533	7,842	6,533	0.0665	393.92
7	7,842	8,717	7,842	0.0728	480.92
8	8,717	13,075	8,717	0.0778	544.58
9	13,075	17,438	13,075	0.0808	883.67
10	17,438	26,154	17,438	0.0715	1,236.17
11	26,154	30,517	26,154	0.0815	1,859.42
12	30,517	87,196	30,517	0.0735	2,214.92
13	87,196	174,400	87,196	0.0765	6,380.83
14	174,400	178,763	174,400	0.8842	13,052.00
15	178,763	.....	178,763	0.0962	16,909.33

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$319	\$0	0.0400	\$0
2	319	440	319	0.0450	12.77
3	440	521	440	0.0525	18.23
4	521	802	521	0.0590	22.46
5	802	3,015	802	0.0645	39.04
6	3,015	3,619	3,015	0.0665	181.81
7	3,619	4,023	3,619	0.0728	221.96
8	4,023	6,035	4,023	0.0778	251.35
9	6,035	8,048	6,035	0.0808	407.85
10	8,048	12,071	8,048	0.0715	570.54
11	12,071	14,085	12,071	0.0815	858.19
12	14,085	40,244	14,085	0.0735	1,022.27
13	40,244	80,492	40,244	0.0765	2,945.00
14	80,492	82,506	80,492	0.8842	6,024.00
15	82,506	.....	82,506	0.0962	7,804.31

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$32	\$0	0.0400	\$0
2	32	44	32	0.0450	1.28
3	44	52	44	0.0525	1.82
4	52	80	52	0.0590	2.25
5	80	302	80	0.0645	3.90
6	302	362	302	0.0665	18.18
7	362	402	362	0.0728	22.20
8	402	603	402	0.0778	25.13
9	603	805	603	0.0808	40.78
10	805	1,207	805	0.0715	57.05
11	1,207	1,408	1,207	0.0815	85.82
12	1,408	4,024	1,408	0.0735	102.23
13	4,024	8,049	4,024	0.0765	294.50
14	8,049	8,251	8,049	0.8842	602.40
15	8,251	.....	8,251	0.0962	780.43

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages Column 3	Multiply the result by Column 4 amount Column 4	Add the result to Column 5 amount. Withhold the resulting sum Column 5
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$346	\$0	0.0400	\$0
2	346	477	346	0.0450	13.83
3	477	565	477	0.0525	19.75
4	565	869	565	0.0590	24.33
5	869	3,267	869	0.0645	42.29
6	3,267	3,921	3,267	0.0665	196.96
7	3,921	4,358	3,921	0.0728	240.46
8	4,358	6,538	4,358	0.0778	272.29
9	6,538	8,719	6,538	0.0808	441.83
10	8,719	13,077	8,719	0.0715	618.08
11	13,077	15,258	13,077	0.0815	929.71
12	15,258	43,598	15,258	0.0735	1,107.46
13	43,598	87,200	43,598	0.0765	3,190.42
14	87,200	89,381	87,200	0.8842	6,526.00
15	89,381	.....	89,381	0.0962	8,454.67

Line	If annual wages (after subtracting deductions and exemptions) are:		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
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$8,300	\$0	0.0400	\$0
2	8,300	11,450	8,300	0.0450	332.00
3	11,450	13,550	11,450	0.0525	474.00
4	13,550	20,850	13,550	0.0590	584.00
5	20,850	78,400	20,850	0.0645	1,015.00
6	78,400	94,100	78,400	0.0665	4,727.00
7	94,100	104,600	94,100	0.0728	5,771.00
8	104,600	156,900	104,600	0.0778	6,535.00
9	156,900	209,250	156,900	0.0808	10,604.00
10	209,250	313,850	209,250	0.0715	14,834.00
11	313,850	366,200	313,850	0.0815	22,313.00
12	366,200	1,046,350	366,200	0.0735	26,579.00
13	1,046,350	2,092,800	1,046,350	0.0765	76,570.00
14	2,092,800	2,145,150	2,092,800	0.8842	156,624.00
15	2,145,150	.....	2,145,150	0.0962	202,912.00

## 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 method on pages 16 through 19, for net taxable weekly wages paid up to \$600. Before using this table, use page 14 to find amounts to be subtracted from gross weekly wages. For wages over \$600, use the exact calculation method on pages 16 through 19.

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	\$8.25	251	\$10.73
2	0.08	52	2.08	102	4.08	152	6.08	202	8.29	252	10.79
3	0.12	53	2.12	103	4.12	153	6.12	203	8.34	253	10.84
4	0.16	54	2.16	104	4.16	154	6.16	204	8.38	254	10.89
5	0.20	55	2.20	105	4.20	155	6.20	205	8.43	255	10.94
6	0.24	56	2.24	106	4.24	156	6.24	206	8.47	256	11.00
7	0.28	57	2.28	107	4.28	157	6.28	207	8.52	257	11.05
8	0.32	58	2.32	108	4.32	158	6.32	208	8.56	258	11.10
9	0.36	59	2.36	109	4.36	159	6.36	209	8.61	259	11.15
10	0.40	60	2.40	110	4.40	160	6.40	210	8.65	260	11.21
11	0.44	61	2.44	111	4.44	161	6.45	211	8.70	261	11.26
12	0.48	62	2.48	112	4.48	162	6.49	212	8.74	262	11.31
13	0.52	63	2.52	113	4.52	163	6.54	213	8.79	263	11.37
14	0.56	64	2.56	114	4.56	164	6.58	214	8.83	264	11.43
15	0.60	65	2.60	115	4.60	165	6.63	215	8.88	265	11.49
16	0.64	66	2.64	116	4.64	166	6.67	216	8.92	266	11.55
17	0.68	67	2.68	117	4.68	167	6.72	217	8.97	267	11.61
18	0.72	68	2.72	118	4.72	168	6.76	218	9.01	268	11.67
19	0.76	69	2.76	119	4.76	169	6.81	219	9.06	269	11.73
20	0.80	70	2.80	120	4.80	170	6.85	220	9.10	270	11.79
21	0.84	71	2.84	121	4.84	171	6.90	221	9.16	271	11.85
22	0.88	72	2.88	122	4.88	172	6.94	222	9.21	272	11.90
23	0.92	73	2.92	123	4.92	173	6.99	223	9.26	273	11.96
24	0.96	74	2.96	124	4.96	174	7.03	224	9.32	274	12.02
25	1.00	75	3.00	125	5.00	175	7.08	225	9.37	275	12.08
26	1.04	76	3.04	126	5.04	176	7.12	226	9.42	276	12.14
27	1.08	77	3.08	127	5.08	177	7.17	227	9.47	277	12.20
28	1.12	78	3.12	128	5.12	178	7.21	228	9.53	278	12.26
29	1.16	79	3.16	129	5.16	179	7.26	229	9.58	279	12.32
30	1.20	80	3.20	130	5.20	180	7.30	230	9.63	280	12.38
31	1.24	81	3.24	131	5.24	181	7.35	231	9.68	281	12.44
32	1.28	82	3.28	132	5.28	182	7.39	232	9.74	282	12.49
33	1.32	83	3.32	133	5.32	183	7.44	233	9.79	283	12.55
34	1.36	84	3.36	134	5.36	184	7.48	234	9.84	284	12.61
35	1.40	85	3.40	135	5.40	185	7.53	235	9.89	285	12.67
36	1.44	86	3.44	136	5.44	186	7.57	236	9.95	286	12.73
37	1.48	87	3.48	137	5.48	187	7.62	237	10.00	287	12.79
38	1.52	88	3.52	138	5.52	188	7.66	238	10.05	288	12.85
39	1.56	89	3.56	139	5.56	189	7.71	239	10.10	289	12.91
40	1.60	90	3.60	140	5.60	190	7.75	240	10.16	290	12.97
41	1.64	91	3.64	141	5.64	191	7.80	241	10.21	291	13.03
42	1.68	92	3.68	142	5.68	192	7.84	242	10.26	292	13.08
43	1.72	93	3.72	143	5.72	193	7.89	243	10.31	293	13.14
44	1.76	94	3.76	144	5.76	194	7.93	244	10.37	294	13.20
45	1.80	95	3.80	145	5.80	195	7.98	245	10.42	295	13.26
46	1.84	96	3.84	146	5.84	196	8.02	246	10.47	296	13.32
47	1.88	97	3.88	147	5.88	197	8.07	247	10.52	297	13.38
48	1.92	98	3.92	148	5.92	198	8.11	248	10.58	298	13.44
49	1.96	99	3.96	149	5.96	199	8.16	249	10.63	299	13.50
50	2.00	100	4.00	150	6.00	200	8.20	250	10.68	300	13.56

(continued on next page)

## 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
<b>\$301</b>	\$13.62	<b>\$351</b>	\$16.57	<b>\$401</b>	\$19.52	<b>\$451</b>	\$22.75	<b>\$501</b>	\$25.97	<b>\$551</b>	\$29.20
<b>302</b>	13.67	<b>352</b>	16.62	<b>402</b>	19.59	<b>452</b>	22.81	<b>502</b>	26.04	<b>552</b>	29.26
<b>303</b>	13.73	<b>353</b>	16.68	<b>403</b>	19.65	<b>453</b>	22.88	<b>503</b>	26.10	<b>553</b>	29.33
<b>304</b>	13.79	<b>354</b>	16.74	<b>404</b>	19.72	<b>454</b>	22.94	<b>504</b>	26.17	<b>554</b>	29.39
<b>305</b>	13.85	<b>355</b>	16.80	<b>405</b>	19.78	<b>455</b>	23.00	<b>505</b>	26.23	<b>555</b>	29.45
<b>306</b>	13.91	<b>356</b>	16.86	<b>406</b>	19.84	<b>456</b>	23.07	<b>506</b>	26.29	<b>556</b>	29.52
<b>307</b>	13.97	<b>357</b>	16.92	<b>407</b>	19.91	<b>457</b>	23.13	<b>507</b>	26.36	<b>557</b>	29.58
<b>308</b>	14.03	<b>358</b>	16.98	<b>408</b>	19.97	<b>458</b>	23.20	<b>508</b>	26.42	<b>558</b>	29.65
<b>309</b>	14.09	<b>359</b>	17.04	<b>409</b>	20.04	<b>459</b>	23.26	<b>509</b>	26.49	<b>559</b>	29.71
<b>310</b>	14.15	<b>360</b>	17.10	<b>410</b>	20.10	<b>460</b>	23.33	<b>510</b>	26.55	<b>560</b>	29.78
<b>311</b>	14.21	<b>361</b>	17.16	<b>411</b>	20.17	<b>461</b>	23.39	<b>511</b>	26.62	<b>561</b>	29.84
<b>312</b>	14.26	<b>362</b>	17.21	<b>412</b>	20.23	<b>462</b>	23.46	<b>512</b>	26.68	<b>562</b>	29.91
<b>313</b>	14.32	<b>363</b>	17.27	<b>413</b>	20.30	<b>463</b>	23.52	<b>513</b>	26.75	<b>563</b>	29.97
<b>314</b>	14.38	<b>364</b>	17.33	<b>414</b>	20.36	<b>464</b>	23.59	<b>514</b>	26.81	<b>564</b>	30.04
<b>315</b>	14.44	<b>365</b>	17.39	<b>415</b>	20.42	<b>465</b>	23.65	<b>515</b>	26.87	<b>565</b>	30.10
<b>316</b>	14.50	<b>366</b>	17.45	<b>416</b>	20.49	<b>466</b>	23.71	<b>516</b>	26.94	<b>566</b>	30.16
<b>317</b>	14.56	<b>367</b>	17.51	<b>417</b>	20.55	<b>467</b>	23.78	<b>517</b>	27.00	<b>567</b>	30.23
<b>318</b>	14.62	<b>368</b>	17.57	<b>418</b>	20.62	<b>468</b>	23.84	<b>518</b>	27.07	<b>568</b>	30.29
<b>319</b>	14.68	<b>369</b>	17.63	<b>419</b>	20.68	<b>469</b>	23.91	<b>519</b>	27.13	<b>569</b>	30.36
<b>320</b>	14.74	<b>370</b>	17.69	<b>420</b>	20.75	<b>470</b>	23.97	<b>520</b>	27.20	<b>570</b>	30.42
<b>321</b>	14.80	<b>371</b>	17.75	<b>421</b>	20.81	<b>471</b>	24.04	<b>521</b>	27.26	<b>571</b>	30.49
<b>322</b>	14.85	<b>372</b>	17.80	<b>422</b>	20.88	<b>472</b>	24.10	<b>522</b>	27.33	<b>572</b>	30.55
<b>323</b>	14.91	<b>373</b>	17.86	<b>423</b>	20.94	<b>473</b>	24.17	<b>523</b>	27.39	<b>573</b>	30.62
<b>324</b>	14.97	<b>374</b>	17.92	<b>424</b>	21.01	<b>474</b>	24.23	<b>524</b>	27.46	<b>574</b>	30.68
<b>325</b>	15.03	<b>375</b>	17.98	<b>425</b>	21.07	<b>475</b>	24.29	<b>525</b>	27.52	<b>575</b>	30.74
<b>326</b>	15.09	<b>376</b>	18.04	<b>426</b>	21.13	<b>476</b>	24.36	<b>526</b>	27.58	<b>576</b>	30.81
<b>327</b>	15.15	<b>377</b>	18.10	<b>427</b>	21.20	<b>477</b>	24.42	<b>527</b>	27.65	<b>577</b>	30.87
<b>328</b>	15.21	<b>378</b>	18.16	<b>428</b>	21.26	<b>478</b>	24.49	<b>528</b>	27.71	<b>578</b>	30.94
<b>329</b>	15.27	<b>379</b>	18.22	<b>429</b>	21.33	<b>479</b>	24.55	<b>529</b>	27.78	<b>579</b>	31.00
<b>330</b>	15.33	<b>380</b>	18.28	<b>430</b>	21.39	<b>480</b>	24.62	<b>530</b>	27.84	<b>580</b>	31.07
<b>331</b>	15.39	<b>381</b>	18.34	<b>431</b>	21.46	<b>481</b>	24.68	<b>531</b>	27.91	<b>581</b>	31.13
<b>332</b>	15.44	<b>382</b>	18.39	<b>432</b>	21.52	<b>482</b>	24.75	<b>532</b>	27.97	<b>582</b>	31.20
<b>333</b>	15.50	<b>383</b>	18.45	<b>433</b>	21.59	<b>483</b>	24.81	<b>533</b>	28.04	<b>583</b>	31.26
<b>334</b>	15.56	<b>384</b>	18.51	<b>434</b>	21.65	<b>484</b>	24.88	<b>534</b>	28.10	<b>584</b>	31.33
<b>335</b>	15.62	<b>385</b>	18.57	<b>435</b>	21.71	<b>485</b>	24.94	<b>535</b>	28.16	<b>585</b>	31.39
<b>336</b>	15.68	<b>386</b>	18.63	<b>436</b>	21.78	<b>486</b>	25.00	<b>536</b>	28.23	<b>586</b>	31.45
<b>337</b>	15.74	<b>387</b>	18.69	<b>437</b>	21.84	<b>487</b>	25.07	<b>537</b>	28.29	<b>587</b>	31.52
<b>338</b>	15.80	<b>388</b>	18.75	<b>438</b>	21.91	<b>488</b>	25.13	<b>538</b>	28.36	<b>588</b>	31.58
<b>339</b>	15.86	<b>389</b>	18.81	<b>439</b>	21.97	<b>489</b>	25.20	<b>539</b>	28.42	<b>589</b>	31.65
<b>340</b>	15.92	<b>390</b>	18.87	<b>440</b>	22.04	<b>490</b>	25.26	<b>540</b>	28.49	<b>590</b>	31.71
<b>341</b>	15.98	<b>391</b>	18.93	<b>441</b>	22.10	<b>491</b>	25.33	<b>541</b>	28.55	<b>591</b>	31.78
<b>342</b>	16.03	<b>392</b>	18.98	<b>442</b>	22.17	<b>492</b>	25.39	<b>542</b>	28.62	<b>592</b>	31.84
<b>343</b>	16.09	<b>393</b>	19.04	<b>443</b>	22.23	<b>493</b>	25.46	<b>543</b>	28.68	<b>593</b>	31.91
<b>344</b>	16.15	<b>394</b>	19.10	<b>444</b>	22.30	<b>494</b>	25.52	<b>544</b>	28.75	<b>594</b>	31.97
<b>345</b>	16.21	<b>395</b>	19.16	<b>445</b>	22.36	<b>495</b>	25.58	<b>545</b>	28.81	<b>595</b>	32.03
<b>346</b>	16.27	<b>396</b>	19.22	<b>446</b>	22.42	<b>496</b>	25.65	<b>546</b>	28.87	<b>596</b>	32.10
<b>347</b>	16.33	<b>397</b>	19.28	<b>447</b>	22.49	<b>497</b>	25.71	<b>547</b>	28.94	<b>597</b>	32.16
<b>348</b>	16.39	<b>398</b>	19.34	<b>448</b>	22.55	<b>498</b>	25.78	<b>548</b>	29.00	<b>598</b>	32.23
<b>349</b>	16.45	<b>399</b>	19.40	<b>449</b>	22.62	<b>499</b>	25.84	<b>549</b>	29.07	<b>599</b>	32.29
<b>350</b>	16.51	<b>400</b>	19.46	<b>450</b>	22.68	<b>500</b>	25.91	<b>550</b>	29.13	<b>600</b>	32.36

## New York State Conversion of Tables

These instructions explain how to convert a table or method for the more common payroll periods in this booklet to use for other payroll periods.

### A. General rule

1. Determine the factor that will convert the payroll in question to a more common payroll period for which tables are available (i.e., quarterly is 3 times the monthly, 28-day is 2 times the biweekly, etc.).
2. Using this factor, convert the payroll to the equivalent for the more common period (quarterly  $\div$  3 = monthly, etc.).
3. Apply the table or method for the more common period to the derived equivalent wages, and get the amount to be withheld for the more common period.
4. Convert the amount that would be withheld for the more common period by the factor found in Step 1 above. This is the amount to be withheld for the payroll period in question.

### B. Using the Monthly table for Quarterly payrolls

1. Quarterly (3 months)  $\div$  monthly (1 month) = factor of 3.
2. Divide the quarterly wages by 3 to get a monthly equivalent.
3. Refer to the monthly withholding table, using the monthly equivalent wages, and get the amount that would be withheld monthly, under the appropriate exemption column.
4. Multiply the monthly withholding amount by 3 to get the quarterly equivalent. This is the amount to be withheld.

### Example: New York State - Personal Income Tax

Quarterly wages of \$6,750, married with 2 exemptions:

- (1) Factor = 3
- (2)  $\$6,750 \div 3 = \$2,250$
- (3) Refer to New York State Monthly Married Table (page 11).  
Withholding tax on \$2,250 wages, 2 exemptions = \$67.40
- (4)  $\$67.40 \times 3 = \$202.20$

### 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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