



Yonkers Withholding Tax Tables and Methods

Effective January 1, 2026 – December 31, 2026

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Text Telephone (TTY) or TDD Dial 7-1-1 for the
equipment users New York Relay Service

Important information

General changes for 2026

The 2026 New York State personal income tax rate schedules have been revised to reflect certain income tax rate reductions enacted under Chapter 59 of the Laws of 2025 (Part A). Accordingly, effective for payrolls made on or after January 1, 2026, employers must use the revised withholding tax tables and methods in this publication to calculate the amount of Yonkers resident personal income taxes to be withheld from employees.

The Yonkers nonresident earnings tax rate has not changed.

Form IT-2104 – Employee’s Withholding Allowance Certificate

Employers should encourage employees who completed a Form IT-2104 prior to January 1, 2026, using the worksheet to calculate withholding allowances, or the charts in Part 5 or Part 6 to calculate an additional dollar amount of Yonkers resident withholding, to complete a 2026 Form IT-2104 to verify if the number of withholding allowances or additional dollar amount claimed is correct for tax year 2026.

Visit our website at www.tax.ny.gov to:

- learn about required electronic filing options for withholding tax returns; benefits include automatic calculation of amounts due, direct payment from your bank account, and instant confirmation
- obtain the latest information on withholding tax
- print or download withholding tax forms and publications
- sign up to receive email notifications containing direct links to newly posted content on our website through the NYS Department of Taxation and Finance **Subscription Service**

Supplemental wage payment withholding rates

Effective January 1, 2026

If you pay supplemental wages (bonuses, commissions, overtime pay, sales awards, and so on) with regular wages but do not specify the amount of each, withhold income tax as if the total were a single payment for a regular payroll period.

If you pay supplemental wages separately (or combine them in a single payment and specify the amount of each), the income tax withholding method depends partly on whether or not you withhold income tax from your employee's regular wages:

- If you withhold income tax from an employee's regular wages, you can use one of the following methods for the supplemental wages:
 - a. Withhold at the following supplemental rates:

Yonkers resident	1.95975% (0.0195975)
Yonkers nonresident	0.50% (0.0050)
 - b. Add the supplemental and regular wages for the most recent payroll period this year. Then figure the income tax withholding as if the total were a single payment. Subtract the tax already withheld from the regular wages. Withhold the remaining tax from the supplemental wages.
- If you did not withhold income tax from the employee's regular wages, use method **b**.

Also see federal Publication 15, *Circular E*, for a list of other payments that may be considered supplemental wages.

Payroll period

Wages		Exemptions Claimed										10
At least	But less than	0	1	2	3	4	5	6	7	8	9	or more
Tax to be withheld												
\$0	\$100											
100	105											
105	110											
110	115											
115	120											
120	125											
125	130											
130	135											
135	140											
140	145											
145	150											
150	160	\$0.00										
160	170	0.10										
170	180	0.15	\$0.00									
180	190	0.20	0.10									
190	200	0.30	0.15	\$0.00								
200	210	0.35	0.20	0.10								
210	220	0.40	0.30	0.15	\$0.05							
220	230	0.45	0.35	0.20	0.10							
230	240	0.55	0.40	0.30	0.15	\$0.05						
240	250	0.60	0.50	0.35	0.20	0.10						
250	260	0.65	0.55	0.40	0.30	0.15	\$0.05					
260	270	0.75	0.60	0.50	0.35	0.25	0.10					
270	280	0.80	0.65	0.55	0.40	0.30	0.15	\$0.05				
280	290	0.85	0.75	0.60	0.50	0.35	0.25	0.10				
290	300	0.95	0.80	0.70	0.55	0.45	0.30	0.15	\$0.05			
300	310	1.00	0.85	0.75	0.60	0.50	0.35	0.25	0.10			
310	320	1.05	0.95	0.80	0.70	0.55	0.45	0.30	0.20	\$0.05		
320	330	1.15	1.00	0.85	0.75	0.60	0.50	0.35	0.25	0.10		
330	340	1.20	1.05	0.95	0.80	0.70	0.55	0.45	0.30	0.20	\$0.05	
340	350	1.30	1.15	1.00	0.90	0.75	0.65	0.50	0.40	0.25	0.10	\$0.00
350	360	1.35	1.20	1.05	0.95	0.80	0.70	0.55	0.45	0.30	0.20	0.05
360	370	1.45	1.30	1.15	1.00	0.90	0.75	0.65	0.50	0.40	0.25	0.15
370	380	1.50	1.35	1.20	1.10	0.95	0.80	0.70	0.55	0.45	0.30	0.20
380	390	1.60	1.45	1.30	1.15	1.00	0.90	0.75	0.65	0.50	0.40	0.25
390	400	1.65	1.50	1.35	1.20	1.10	0.95	0.85	0.70	0.60	0.45	0.35
400	410	1.75	1.60	1.45	1.30	1.15	1.00	0.90	0.75	0.65	0.50	0.40
410	420	1.85	1.70	1.50	1.35	1.25	1.10	0.95	0.85	0.70	0.60	0.45
420	430	1.95	1.75	1.60	1.45	1.30	1.15	1.00	0.90	0.75	0.65	0.50
430	440	2.00	1.85	1.70	1.50	1.40	1.25	1.10	0.95	0.85	0.70	0.60
440	450	2.10	1.95	1.75	1.60	1.45	1.30	1.15	1.05	0.90	0.80	0.65
450	460	2.20	2.05	1.85	1.70	1.55	1.40	1.25	1.10	0.95	0.85	0.70
460	470	2.30	2.10	1.95	1.80	1.60	1.45	1.30	1.15	1.05	0.90	0.80
470	480	2.40	2.20	2.05	1.85	1.70	1.55	1.40	1.25	1.10	0.95	0.85
480	490	2.45	2.30	2.15	1.95	1.80	1.60	1.45	1.30	1.20	1.05	0.90
490	500	2.55	2.40	2.20	2.05	1.85	1.70	1.55	1.40	1.25	1.10	1.00
500	510	2.65	2.50	2.30	2.15	1.95	1.80	1.60	1.45	1.35	1.20	1.05
510	520	2.75	2.55	2.40	2.20	2.05	1.90	1.70	1.55	1.40	1.25	1.10
520	530	2.85	2.65	2.50	2.30	2.15	1.95	1.80	1.65	1.45	1.35	1.20
530	540	2.95	2.75	2.60	2.40	2.25	2.05	1.90	1.70	1.55	1.40	1.25
540	550	3.00	2.85	2.65	2.50	2.30	2.15	1.95	1.80	1.65	1.50	1.35
550	560	3.10	2.95	2.75	2.60	2.40	2.25	2.05	1.90	1.70	1.55	1.40
560	570	3.20	3.00	2.85	2.70	2.50	2.35	2.15	2.00	1.80	1.65	1.50
570	580	3.30	3.10	2.95	2.75	2.60	2.40	2.25	2.05	1.90	1.75	1.55
580	590	3.40	3.20	3.05	2.85	2.70	2.50	2.35	2.15	2.00	1.80	1.65
590	600	3.45	3.30	3.10	2.95	2.75	2.60	2.45	2.25	2.10	1.90	1.75
600	610	3.55	3.40	3.20	3.05	2.85	2.70	2.50	2.35	2.15	2.00	1.80
610	620	3.65	3.50	3.30	3.15	2.95	2.80	2.60	2.45	2.25	2.10	1.90
620	630	3.75	3.55	3.40	3.20	3.05	2.85	2.70	2.50	2.35	2.15	2.00
630	640	3.85	3.65	3.50	3.30	3.15	2.95	2.80	2.60	2.45	2.25	2.10
640	650	3.90	3.75	3.55	3.40	3.25	3.05	2.90	2.70	2.55	2.35	2.20
\$650 & over		Use Method II, <i>Exact Calculation Method</i> , on pages 18 and 19.										

Method I

Table I

Yonkers

Resident

Income tax

Surcharge

Married

Weekly

Payroll period

Payroll period

Wages		Exemptions Claimed										10
At least	But less than	0	1	2	3	4	5	6	7	8	9	or more
Tax to be withheld												
\$0	\$200											
200	210											
210	220											
220	230											
230	240											
240	250											
250	260											
260	270											
270	280											
280	290											
290	300											
300	320	\$0.05										
320	340	0.15										
340	360	0.30	\$0.05									
360	380	0.40	0.15									
380	400	0.55	0.30	\$0.05								
400	420	0.70	0.45	0.20								
420	440	0.80	0.55	0.30	\$0.05							
440	460	0.95	0.70	0.45	0.20							
460	480	1.05	0.80	0.55	0.30	\$0.05						
480	500	1.20	0.95	0.70	0.45	0.20						
500	520	1.35	1.10	0.85	0.60	0.35	\$0.10					
520	540	1.45	1.20	0.95	0.70	0.45	0.20					
540	560	1.60	1.35	1.10	0.85	0.60	0.35	\$0.10				
560	580	1.75	1.45	1.20	0.95	0.70	0.45	0.20				
580	600	1.85	1.60	1.35	1.10	0.85	0.60	0.35	\$0.10			
600	620	2.00	1.75	1.50	1.25	1.00	0.75	0.50	0.25	\$0.00		
620	640	2.10	1.85	1.60	1.35	1.10	0.85	0.60	0.35	0.10		
640	660	2.25	2.00	1.75	1.50	1.25	1.00	0.75	0.50	0.25	\$0.00	
660	680	2.40	2.15	1.90	1.65	1.35	1.10	0.85	0.60	0.35	0.10	
680	700	2.55	2.30	2.00	1.75	1.50	1.25	1.00	0.75	0.50	0.25	\$0.00
700	720	2.70	2.45	2.15	1.90	1.65	1.40	1.15	0.90	0.65	0.40	0.15
720	740	2.85	2.55	2.30	2.00	1.75	1.50	1.25	1.00	0.75	0.50	0.25
740	760	3.00	2.70	2.45	2.15	1.90	1.65	1.40	1.15	0.90	0.65	0.40
760	780	3.15	2.85	2.60	2.30	2.05	1.80	1.55	1.25	1.00	0.75	0.50
780	800	3.35	3.00	2.75	2.45	2.15	1.90	1.65	1.40	1.15	0.90	0.65
800	820	3.50	3.20	2.90	2.60	2.30	2.05	1.80	1.55	1.30	1.05	0.80
820	840	3.70	3.35	3.05	2.75	2.45	2.20	1.90	1.65	1.40	1.15	0.90
840	860	3.85	3.55	3.20	2.90	2.60	2.30	2.05	1.80	1.55	1.30	1.05
860	880	4.05	3.70	3.35	3.05	2.75	2.45	2.20	1.95	1.70	1.40	1.15
880	900	4.20	3.90	3.55	3.20	2.90	2.60	2.35	2.05	1.80	1.55	1.30
900	920	4.40	4.05	3.70	3.40	3.05	2.75	2.50	2.20	1.95	1.70	1.45
920	940	4.60	4.25	3.90	3.55	3.20	2.90	2.65	2.35	2.05	1.80	1.55
940	960	4.75	4.40	4.05	3.75	3.40	3.05	2.80	2.50	2.20	1.95	1.70
960	980	4.95	4.60	4.25	3.90	3.55	3.25	2.90	2.65	2.35	2.10	1.85
980	1,000	5.15	4.80	4.45	4.10	3.75	3.40	3.10	2.80	2.50	2.20	1.95
1,000	1,020	5.30	4.95	4.60	4.25	3.90	3.60	3.25	2.95	2.65	2.35	2.10
1,020	1,040	5.50	5.15	4.80	4.45	4.10	3.75	3.40	3.10	2.80	2.50	2.25
1,040	1,060	5.65	5.30	5.00	4.65	4.30	3.95	3.60	3.25	2.95	2.65	2.40
1,060	1,080	5.85	5.50	5.15	4.80	4.45	4.10	3.75	3.45	3.10	2.80	2.55
1,080	1,100	6.05	5.70	5.35	5.00	4.65	4.30	3.95	3.60	3.30	2.95	2.65
1,100	1,120	6.20	5.85	5.50	5.15	4.80	4.45	4.15	3.80	3.45	3.10	2.80
1,120	1,140	6.40	6.05	5.70	5.35	5.00	4.65	4.30	3.95	3.60	3.30	2.95
1,140	1,160	6.60	6.25	5.90	5.55	5.20	4.85	4.50	4.15	3.80	3.45	3.15
1,160	1,180	6.75	6.40	6.05	5.70	5.35	5.00	4.65	4.30	3.95	3.65	3.30
1,180	1,200	6.95	6.60	6.25	5.90	5.55	5.20	4.85	4.50	4.15	3.80	3.50
1,200	1,220	7.10	6.75	6.40	6.05	5.75	5.40	5.05	4.70	4.35	4.00	3.65
1,220	1,240	7.30	6.95	6.60	6.25	5.90	5.55	5.20	4.85	4.50	4.15	3.80
1,240	1,260	7.50	7.15	6.80	6.45	6.10	5.75	5.40	5.05	4.70	4.35	4.00
1,260	1,280	7.65	7.30	6.95	6.60	6.25	5.90	5.55	5.25	4.90	4.55	4.20
1,280	1,300	7.85	7.50	7.15	6.80	6.45	6.10	5.75	5.40	5.05	4.70	4.35
\$1,300 & over		Use Method II, <i>Exact Calculation Method</i> , on pages 18 and 19.										

Method I

Table II

Yonkers

Resident

Income tax

Surcharge

Married

Biweekly

Payroll period

NYS-50-T-Y (1/26)		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	\$0 100 200	\$100 200 230												
Table III	230 240 250	240 250 260												
	260 270 280	270 280 290												
	290 300 320	300 320 340												
Yonkers	340 360 380	360 380 400												
Resident	400 420 440	420 440 460	\$0.00 0.15											
	460 480 500	480 500 520	0.25 0.40 0.55	\$0.00 0.15 0.25										
Income tax	520 540 560	540 560 580	0.65 0.80 0.95	0.40 0.50 0.65	\$0.00									
	580 600 620	600 620 640	1.05 1.20 1.30	0.80 0.90 1.05	0.50 0.65 0.75	\$0.10								
Surcharge	640 660 680	660 680 700	1.45 1.60 1.70	1.20 1.30 1.45	0.90 1.05 1.15	0.65 0.75 0.90	0.35 0.50 0.60	\$0.10 0.20 0.35						
	700 720 740	720 740 760	1.85 1.95 2.10	1.55 1.70 1.85	1.30 1.45 1.55	1.00 1.15 1.30	0.75 0.90 1.00	0.50 0.60 0.75	0.20 0.35 0.45					
	760 780 800	780 800 820	2.25 2.35 2.50	1.95 2.10 2.20	1.70 1.80 1.95	1.40 1.55 1.70	1.15 1.25 1.40	0.85 1.00 1.15	0.60 0.75 0.85	0.35 0.45 0.60	\$0.05 0.20 0.30			
Single	820 840 860	840 860 880	2.65 2.80 2.95	2.35 2.50 2.65	2.10 2.20 2.35	1.80 1.95 2.05	1.55 1.65 1.80	1.25 1.40 1.50	1.00 1.10 1.25	0.70 0.85 0.95	0.45 0.60 0.75	0.15 0.30 0.45	\$0.05 0.15 0.30	
	880 900 920	900 920 940	3.10 3.25 3.40	2.80 2.95 3.10	2.50 2.65 2.80	2.20 2.35 2.50	1.95 2.05 2.20	1.65 1.80 1.90	1.40 1.50 1.65	1.10 1.25 1.35	0.85 0.95 1.10	0.55 0.70 0.85	0.30 0.40 0.55	
	940 960 980	960 980 1,000	3.60 3.75 3.95	3.25 3.40 3.60	2.95 3.10 3.25	2.65 2.80 2.95	2.30 2.45 2.60	2.05 2.20 2.30	1.75 1.90 2.05	1.50 1.65 1.75	1.25 1.35 1.50	0.95 1.10 1.20	0.70 0.80 0.95	
Semimonthly	1,000 1,020 1,040	1,020 1,040 1,060	4.10 4.30 4.45	3.75 3.95 4.10	3.40 3.55 3.75	3.05 3.20 3.40	2.75 2.90 3.05	2.45 2.60 2.75	2.15 2.30 2.45	1.90 2.05 2.15	1.60 1.75 1.90	1.35 1.50 1.60	1.10 1.20 1.35	
	1,060 1,080 1,100	1,080 1,100 1,120	4.65 4.85 5.00	4.30 4.45 4.65	3.90 4.10 4.25	3.55 3.75 3.90	3.20 3.35 3.55	2.90 3.05 3.20	2.60 2.75 2.90	2.30 2.45 2.60	2.00 2.15 2.30	1.75 1.85 2.00	1.45 1.60 1.75	
	1,100 1,120 1,140	1,120 1,140 1,160	5.20 5.40 5.55	4.80 5.00 5.20	4.45 4.60 4.80	4.05 4.25 4.45	3.70 3.90 4.05	3.35 3.50 3.70	3.05 3.20 3.35	2.75 2.90 3.00	2.40 2.55 2.70	2.15 2.25 2.40	1.85 2.00 2.10	
Payroll period	1,160 1,180 1,200	1,180 1,200 1,220	5.75 5.90 6.10	5.35 5.55 5.75	5.00 5.15 5.35	4.60 4.80 4.95	4.25 4.40 4.60	3.85 4.05 4.20	3.50 3.70 3.85	3.15 3.30 3.50	2.85 3.00 3.15	2.55 2.70 2.85	2.25 2.40 2.55	
	1,200 1,220 1,240	1,220 1,240 1,260	6.30 6.45 6.65	5.90 6.10 6.25	5.55 5.70 5.90	5.15 5.35 5.50	4.80 4.95 5.15	4.40 4.60 4.75	4.05 4.20 4.40	3.65 3.85 4.00	3.30 3.50 3.65	3.00 3.15 3.30	2.70 2.85 3.00	
	1,240 1,260 1,280	1,260 1,280 1,300	6.85 7.00 7.15	6.45 6.65 6.80	6.05 6.25 6.40	5.70 5.90 6.05	5.30 5.50 5.65	4.95 5.10 5.25	4.55 4.75 4.90	4.20 4.35 4.55	3.85 4.00 4.15	3.45 3.65 3.80	3.15 3.30 3.45	
	1,300 1,320 1,340	1,320 1,340 1,360	7.35 7.55 7.75	7.00 7.15 7.35	6.60 6.80 7.00	6.25 6.40 6.60	5.85 6.05 6.20	5.50 5.65 5.85	5.10 5.30 5.45	4.75 4.90 5.10	4.35 4.55 4.70	4.00 4.15 4.35	3.60 3.80 3.95	
	1,360 & over		7.90 8.10 8.25	7.55 7.70 7.90	7.15 7.35 7.50	6.80 6.95 7.15	6.40 6.60 6.75	6.05 6.20 6.40	5.65 5.85 6.00	5.25 5.45 5.65	4.90 5.10 5.25	4.50 4.70 4.90	4.15 4.30 4.50	
	Use Method II, <i>Exact Calculation Method</i> , 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											
100	200											
200	230											
230	240											
240	250											
250	260											
260	270											
270	280											
280	290											
290	300											
300	320											
320	340	\$0.00										
340	360	0.10										
360	380	0.25	\$0.00									
380	400	0.40	0.10									
400	420	0.50	0.25	\$0.00								
420	440	0.65	0.35	0.10								
440	460	0.80	0.50	0.25								
460	480	0.90	0.65	0.35	\$0.10							
480	500	1.05	0.75	0.50	0.20							
500	520	1.15	0.90	0.60	0.35	\$0.10						
520	540	1.30	1.05	0.75	0.50	0.20						
540	560	1.45	1.15	0.90	0.60	0.35	\$0.05					
560	580	1.55	1.30	1.00	0.75	0.45	0.20					
580	600	1.70	1.40	1.15	0.85	0.60	0.35	\$0.05				
600	620	1.80	1.55	1.30	1.00	0.75	0.45	0.20				
620	640	1.95	1.70	1.40	1.15	0.85	0.60	0.30	\$0.05			
640	660	2.10	1.80	1.55	1.25	1.00	0.70	0.45	0.20			
660	680	2.20	1.95	1.65	1.40	1.10	0.85	0.60	0.30	\$0.05		
680	700	2.35	2.05	1.80	1.55	1.25	1.00	0.70	0.45	0.15		
700	720	2.50	2.20	1.95	1.65	1.40	1.10	0.85	0.55	0.30	\$0.00	
720	740	2.65	2.35	2.05	1.80	1.50	1.25	0.95	0.70	0.45	0.15	
740	760	2.80	2.50	2.20	1.90	1.65	1.35	1.10	0.85	0.55	0.30	\$0.00
760	780	2.95	2.65	2.35	2.05	1.80	1.50	1.25	0.95	0.70	0.40	0.15
780	800	3.10	2.80	2.45	2.20	1.90	1.65	1.35	1.10	0.80	0.55	0.25
800	820	3.25	2.95	2.60	2.30	2.05	1.75	1.50	1.20	0.95	0.70	0.40
820	840	3.40	3.10	2.75	2.45	2.15	1.90	1.60	1.35	1.10	0.80	0.55
840	860	3.55	3.20	2.90	2.60	2.30	2.05	1.75	1.50	1.20	0.95	0.65
860	880	3.75	3.40	3.05	2.75	2.45	2.15	1.90	1.60	1.35	1.05	0.80
880	900	3.90	3.55	3.20	2.90	2.60	2.30	2.00	1.75	1.45	1.20	0.95
900	920	4.10	3.75	3.35	3.05	2.75	2.45	2.15	1.90	1.60	1.35	1.05
920	940	4.25	3.90	3.55	3.20	2.90	2.60	2.30	2.00	1.75	1.45	1.20
940	960	4.45	4.05	3.70	3.35	3.05	2.75	2.40	2.15	1.85	1.60	1.30
960	980	4.65	4.25	3.90	3.55	3.20	2.90	2.55	2.25	2.00	1.70	1.45
980	1,000	4.80	4.45	4.05	3.70	3.35	3.05	2.70	2.40	2.15	1.85	1.60
1,000	1,020	5.00	4.60	4.25	3.85	3.50	3.15	2.85	2.55	2.25	2.00	1.70
1,020	1,040	5.15	4.80	4.40	4.05	3.70	3.35	3.00	2.70	2.40	2.10	1.85
1,040	1,060	5.35	5.00	4.60	4.20	3.85	3.50	3.15	2.85	2.55	2.25	1.95
1,060	1,080	5.55	5.15	4.80	4.40	4.05	3.65	3.30	3.00	2.70	2.40	2.10
1,080	1,100	5.70	5.35	4.95	4.60	4.20	3.85	3.50	3.15	2.85	2.55	2.25
1,100	1,120	5.90	5.50	5.15	4.75	4.40	4.00	3.65	3.30	3.00	2.70	2.40
1,120	1,140	6.10	5.70	5.30	4.95	4.55	4.20	3.85	3.45	3.15	2.85	2.50
1,140	1,160	6.25	5.90	5.50	5.15	4.75	4.35	4.00	3.65	3.30	3.00	2.65
1,160	1,180	6.45	6.05	5.70	5.30	4.95	4.55	4.20	3.80	3.45	3.10	2.80
1,180	1,200	6.60	6.25	5.85	5.50	5.10	4.75	4.35	4.00	3.65	3.25	2.95
1,200	1,220	6.80	6.40	6.05	5.65	5.30	4.90	4.55	4.15	3.80	3.45	3.10
1,220	1,240	7.00	6.60	6.25	5.85	5.45	5.10	4.70	4.35	3.95	3.60	3.25
1,240	1,260	7.15	6.80	6.40	6.05	5.65	5.30	4.90	4.50	4.15	3.80	3.45
1,260	1,280	7.35	6.95	6.60	6.20	5.85	5.45	5.10	4.70	4.35	3.95	3.60
1,280	1,300	7.50	7.15	6.75	6.40	6.00	5.65	5.25	4.90	4.50	4.15	3.75
1,300	1,320	7.70	7.35	6.95	6.55	6.20	5.80	5.45	5.05	4.70	4.30	3.95
1,320	1,340	7.90	7.50	7.15	6.75	6.40	6.00	5.60	5.25	4.85	4.50	4.10
1,340	1,360	8.05	7.70	7.30	6.95	6.55	6.20	5.80	5.45	5.05	4.65	4.30
\$1,360 & over		Use Method II, <i>Exact Calculation Method</i> , on pages 18 and 19.										

Method I

Table III

Yonkers

Resident

Income tax

Surcharge

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												
\$0	\$200											
200	400											
400	460											
460	480											
480	500											
500	520											
520	540											
540	560											
560	580											
580	600											
600	640	\$0.00										
640	680	0.30										
680	720	0.55	\$0.00									
720	760	0.80	0.25									
760	800	1.05	0.50	\$0.00								
800	840	1.35	0.80	0.25								
840	880	1.60	1.05	0.50	\$0.00							
880	920	1.85	1.30	0.75	0.20							
920	960	2.10	1.55	1.00	0.50							
960	1,000	2.35	1.85	1.30	0.75	\$0.20						
1,000	1,040	2.65	2.10	1.55	1.00	0.45						
1,040	1,080	2.90	2.35	1.80	1.25	0.70	\$0.15					
1,080	1,120	3.15	2.60	2.05	1.50	1.00	0.45					
1,120	1,160	3.40	2.85	2.35	1.80	1.25	0.70	\$0.15				
1,160	1,200	3.70	3.15	2.60	2.05	1.50	0.95	0.40				
1,200	1,240	3.95	3.40	2.85	2.30	1.75	1.20	0.70	\$0.15			
1,240	1,280	4.20	3.65	3.10	2.55	2.05	1.50	0.95	0.40			
1,280	1,320	4.45	3.90	3.40	2.85	2.30	1.75	1.20	0.65	\$0.10		
1,320	1,360	4.75	4.20	3.65	3.10	2.55	2.00	1.45	0.90	0.35		
1,360	1,400	5.05	4.45	3.90	3.35	2.80	2.25	1.70	1.20	0.65	\$0.10	
1,400	1,440	5.35	4.70	4.15	3.60	3.05	2.55	2.00	1.45	0.90	0.35	
1,440	1,480	5.65	5.00	4.40	3.90	3.35	2.80	2.25	1.70	1.15	0.60	\$0.05
1,480	1,520	5.90	5.30	4.70	4.15	3.60	3.05	2.50	1.95	1.40	0.85	0.35
1,520	1,560	6.20	5.60	5.00	4.40	3.85	3.30	2.75	2.20	1.70	1.15	0.60
1,560	1,600	6.50	5.90	5.30	4.65	4.10	3.55	3.05	2.50	1.95	1.40	0.85
1,600	1,640	6.85	6.20	5.60	4.95	4.40	3.85	3.30	2.75	2.20	1.65	1.10
1,640	1,680	7.20	6.50	5.85	5.25	4.65	4.10	3.55	3.00	2.45	1.90	1.35
1,680	1,720	7.55	6.80	6.15	5.55	4.95	4.35	3.80	3.25	2.70	2.20	1.65
1,720	1,760	7.90	7.15	6.45	5.85	5.25	4.60	4.05	3.55	3.00	2.45	1.90
1,760	1,800	8.20	7.50	6.80	6.15	5.55	4.90	4.35	3.80	3.25	2.70	2.15
1,800	1,840	8.60	7.85	7.15	6.45	5.85	5.20	4.60	4.05	3.50	2.95	2.40
1,840	1,880	8.95	8.20	7.50	6.75	6.10	5.50	4.90	4.30	3.75	3.20	2.70
1,880	1,920	9.30	8.55	7.80	7.10	6.40	5.80	5.20	4.55	4.05	3.50	2.95
1,920	1,960	9.65	8.90	8.15	7.45	6.75	6.10	5.50	4.85	4.30	3.75	3.20
1,960	2,000	10.05	9.30	8.55	7.80	7.10	6.40	5.80	5.15	4.55	4.00	3.45
2,000	2,040	10.40	9.65	8.90	8.15	7.40	6.70	6.05	5.45	4.85	4.25	3.70
2,040	2,080	10.75	10.00	9.25	8.50	7.75	7.05	6.35	5.75	5.15	4.55	4.00
2,080	2,120	11.10	10.35	9.60	8.85	8.10	7.40	6.65	6.05	5.45	4.80	4.25
2,120	2,160	11.50	10.75	9.95	9.20	8.45	7.75	7.00	6.35	5.75	5.10	4.50
2,160	2,200	11.85	11.10	10.35	9.60	8.85	8.10	7.35	6.65	6.00	5.40	4.80
2,200	2,240	12.20	11.45	10.70	9.95	9.20	8.45	7.70	7.00	6.30	5.70	5.10
2,240	2,280	12.55	11.80	11.05	10.30	9.55	8.80	8.05	7.35	6.60	6.00	5.40
2,280	2,320	12.95	12.15	11.40	10.65	9.90	9.15	8.40	7.70	6.95	6.30	5.70
2,320	2,360	13.30	12.55	11.80	11.05	10.30	9.50	8.75	8.05	7.30	6.60	5.95
2,360	2,400	13.65	12.90	12.15	11.40	10.65	9.90	9.15	8.40	7.65	6.95	6.25
2,400	2,440	14.00	13.25	12.50	11.75	11.00	10.25	9.50	8.75	8.00	7.30	6.55
2,440	2,480	14.40	13.60	12.85	12.10	11.35	10.60	9.85	9.10	8.35	7.60	6.90
2,480	2,520	14.75	14.00	13.25	12.50	11.70	10.95	10.20	9.45	8.70	7.95	7.25
2,520	2,560	15.10	14.35	13.60	12.85	12.10	11.35	10.60	9.80	9.05	8.30	7.60
2,560	2,600	15.45	14.70	13.95	13.20	12.45	11.70	10.95	10.20	9.45	8.70	7.95
2,600	2,640	15.80	15.05	14.30	13.55	12.80	12.05	11.30	10.55	9.80	9.05	8.30
2,640	2,680	16.20	15.45	14.70	13.90	13.15	12.40	11.65	10.90	10.15	9.40	8.65
2,680	2,720	16.55	15.80	15.05	14.30	13.55	12.80	12.00	11.25	10.50	9.75	9.00
\$2,720 & over		Use Method II, <i>Exact Calculation Method</i> , 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											
200	400											
400	460											
460	480											
480	500											
500	520											
520	540											
540	560											
560	580											
580	600											
600	640											
640	680	\$0.00										
680	720	0.25										
720	760	0.50	\$0.00									
760	800	0.75	0.20									
800	840	1.05	0.50	\$0.00								
840	880	1.30	0.75	0.20								
880	920	1.55	1.00	0.45	\$0.00							
920	960	1.80	1.25	0.70	0.20							
960	1,000	2.05	1.55	1.00	0.45							
1,000	1,040	2.35	1.80	1.25	0.70	\$0.15						
1,040	1,080	2.60	2.05	1.50	0.95	0.40						
1,080	1,120	2.85	2.30	1.75	1.20	0.70	\$0.15					
1,120	1,160	3.10	2.55	2.05	1.50	0.95	0.40					
1,160	1,200	3.40	2.85	2.30	1.75	1.20	0.65	\$0.10				
1,200	1,240	3.65	3.10	2.55	2.00	1.45	0.90	0.40				
1,240	1,280	3.90	3.35	2.80	2.25	1.75	1.20	0.65	\$0.10			
1,280	1,320	4.15	3.60	3.10	2.55	2.00	1.45	0.90	0.35			
1,320	1,360	4.45	3.90	3.35	2.80	2.25	1.70	1.15	0.60	\$0.05		
1,360	1,400	4.70	4.15	3.60	3.05	2.50	1.95	1.40	0.90	0.35		
1,400	1,440	5.00	4.40	3.85	3.30	2.75	2.25	1.70	1.15	0.60	\$0.05	
1,440	1,480	5.30	4.70	4.10	3.60	3.05	2.50	1.95	1.40	0.85	0.30	
1,480	1,520	5.60	4.95	4.40	3.85	3.30	2.75	2.20	1.65	1.10	0.55	\$0.05
1,520	1,560	5.90	5.25	4.65	4.10	3.55	3.00	2.45	1.90	1.40	0.85	0.30
1,560	1,600	6.20	5.55	4.95	4.35	3.80	3.25	2.75	2.20	1.65	1.10	0.55
1,600	1,640	6.45	5.85	5.25	4.60	4.10	3.55	3.00	2.45	1.90	1.35	0.80
1,640	1,680	6.80	6.15	5.55	4.90	4.35	3.80	3.25	2.70	2.15	1.60	1.05
1,680	1,720	7.15	6.45	5.85	5.20	4.60	4.05	3.50	2.95	2.40	1.90	1.35
1,720	1,760	7.50	6.75	6.15	5.50	4.90	4.30	3.75	3.25	2.70	2.15	1.60
1,760	1,800	7.85	7.10	6.40	5.80	5.20	4.60	4.05	3.50	2.95	2.40	1.85
1,800	1,840	8.20	7.45	6.75	6.10	5.50	4.85	4.30	3.75	3.20	2.65	2.10
1,840	1,880	8.55	7.80	7.10	6.40	5.80	5.15	4.55	4.00	3.45	2.90	2.40
1,880	1,920	8.90	8.15	7.45	6.70	6.10	5.45	4.85	4.25	3.75	3.20	2.65
1,920	1,960	9.25	8.50	7.75	7.05	6.35	5.75	5.15	4.55	4.00	3.45	2.90
1,960	2,000	9.60	8.85	8.10	7.40	6.70	6.05	5.45	4.80	4.25	3.70	3.15
2,000	2,040	10.00	9.25	8.45	7.75	7.05	6.35	5.75	5.10	4.50	3.95	3.40
2,040	2,080	10.35	9.60	8.85	8.10	7.35	6.65	6.05	5.40	4.80	4.25	3.70
2,080	2,120	10.70	9.95	9.20	8.45	7.70	7.00	6.30	5.70	5.10	4.50	3.95
2,120	2,160	11.05	10.30	9.55	8.80	8.05	7.35	6.60	6.00	5.40	4.80	4.20
2,160	2,200	11.45	10.65	9.90	9.15	8.40	7.70	6.95	6.30	5.70	5.05	4.45
2,200	2,240	11.80	11.05	10.30	9.55	8.80	8.05	7.30	6.60	6.00	5.35	4.75
2,240	2,280	12.15	11.40	10.65	9.90	9.15	8.40	7.65	6.95	6.25	5.65	5.05
2,280	2,320	12.50	11.75	11.00	10.25	9.50	8.75	8.00	7.30	6.55	5.95	5.35
2,320	2,360	12.90	12.10	11.35	10.60	9.85	9.10	8.35	7.65	6.90	6.25	5.65
2,360	2,400	13.25	12.50	11.75	11.00	10.20	9.45	8.70	8.00	7.25	6.55	5.95
2,400	2,440	13.60	12.85	12.10	11.35	10.60	9.85	9.10	8.30	7.60	6.90	6.20
2,440	2,480	13.95	13.20	12.45	11.70	10.95	10.20	9.45	8.70	7.95	7.25	6.50
2,480	2,520	14.30	13.55	12.80	12.05	11.30	10.55	9.80	9.05	8.30	7.55	6.85
2,520	2,560	14.70	13.95	13.20	12.40	11.65	10.90	10.15	9.40	8.65	7.90	7.20
2,560	2,600	15.05	14.30	13.55	12.80	12.05	11.30	10.50	9.75	9.00	8.25	7.55
2,600	2,640	15.40	14.65	13.90	13.15	12.40	11.65	10.90	10.15	9.40	8.60	7.90
2,640	2,680	15.75	15.00	14.25	13.50	12.75	12.00	11.25	10.50	9.75	9.00	8.25
2,680	2,720	16.15	15.40	14.60	13.85	13.10	12.35	11.60	10.85	10.10	9.35	8.60
\$2,720 & over		Use Method II, <i>Exact Calculation Method</i> , on pages 18 and 19.										

Method I

Table IV

Yonkers

Resident

Income tax

Surcharge

Married

Monthly

Payroll period

Wages		Exemptions Claimed										10
At least	But less than	0	1	2	3	4	5	6	7	8	9	or more
Tax to be withheld												
\$0	\$25											
25	29											
29	30											
30	31											
31	32	\$0.00										
32	33	0.05										
33	34	0.05										
34	35	0.05										
35	36	0.05	\$0.00									
36	37	0.05	0.05									
37	38	0.05	0.05									
38	39	0.05	0.05									
39	40	0.05	0.05	\$0.00								
40	41	0.10	0.05	0.05								
41	42	0.10	0.05	0.05								
42	43	0.10	0.05	0.05								
43	44	0.10	0.05	0.05	\$0.00							
44	45	0.10	0.10	0.05	0.05							
45	46	0.10	0.10	0.05	0.05							
46	47	0.10	0.10	0.05	0.05							
47	48	0.10	0.10	0.05	0.05	\$0.00						
48	49	0.15	0.10	0.10	0.05	0.05						
49	50	0.15	0.10	0.10	0.05	0.05						
50	52	0.15	0.10	0.10	0.05	0.05	\$0.00					
52	54	0.15	0.15	0.10	0.10	0.05	\$0.05					
54	56	0.15	0.15	0.10	0.10	0.05	0.05	\$0.00				
56	58	0.20	0.15	0.15	0.10	0.10	0.05	0.05				
58	60	0.20	0.15	0.15	0.10	0.10	0.05	0.05	\$0.00			
60	62	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05			
62	64	0.25	0.20	0.20	0.15	0.15	0.10	0.05	0.05	\$0.00		
64	66	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05		
66	68	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05	
68	70	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05	
70	72	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05
72	74	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05
74	76	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05
76	78	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05
78	80	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10
80	82	0.35	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10	0.10
82	84	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10
84	86	0.40	0.35	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10
86	88	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15
88	90	0.45	0.40	0.35	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15
90	92	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15
92	94	0.50	0.45	0.40	0.35	0.35	0.30	0.30	0.25	0.20	0.20	0.15
94	96	0.50	0.45	0.45	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.20
96	98	0.50	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.20	0.20
98	100	0.55	0.50	0.45	0.45	0.40	0.35	0.35	0.30	0.25	0.25	0.20
100	102	0.55	0.50	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.20
102	104	0.55	0.55	0.50	0.45	0.45	0.40	0.35	0.35	0.30	0.25	0.25
104	106	0.60	0.55	0.50	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25
106	108	0.60	0.55	0.55	0.50	0.45	0.45	0.40	0.35	0.35	0.30	0.25
108	110	0.60	0.60	0.55	0.50	0.50	0.45	0.40	0.40	0.35	0.30	0.30
110	112	0.65	0.60	0.55	0.55	0.50	0.45	0.45	0.40	0.35	0.35	0.30
112	114	0.65	0.60	0.60	0.55	0.50	0.50	0.45	0.40	0.40	0.35	0.30
114	116	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.45	0.40	0.35	0.35
116	118	0.70	0.65	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.40	0.35
118	120	0.70	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.45	0.40	0.35
120	122	0.75	0.70	0.65	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.40
122	124	0.75	0.70	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45	0.40
124	126	0.75	0.75	0.70	0.65	0.65	0.60	0.55	0.50	0.50	0.45	0.40
126	128	0.80	0.75	0.70	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45
128	130	0.80	0.75	0.75	0.70	0.65	0.65	0.60	0.55	0.55	0.50	0.45
Use Method II, <i>Exact Calculation Method</i> , 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	\$25											
25	29											
29	30											
30	31											
31	32											
32	33											
33	34	\$0.00										
34	35	0.05										
35	36	0.05										
36	37	0.05										
37	38	0.05	\$0.00									
38	39	0.05	0.05									
39	40	0.05	0.05									
40	41	0.05	0.05									
41	42	0.05	0.05	\$0.00								
42	43	0.10	0.05	0.05								
43	44	0.10	0.05	0.05								
44	45	0.10	0.05	0.05								
45	46	0.10	0.05	0.05	\$0.00							
46	47	0.10	0.10	0.05	0.05							
47	48	0.10	0.10	0.05	0.05							
48	49	0.10	0.10	0.05	0.05	\$0.00						
49	50	0.10	0.10	0.05	0.05	0.00						
50	52	0.15	0.10	0.10	0.05	0.05						
52	54	0.15	0.10	0.10	0.05	0.05	\$0.00					
54	56	0.15	0.15	0.10	0.10	0.05	0.05					
56	58	0.15	0.15	0.10	0.10	0.05	0.05	\$0.00				
58	60	0.20	0.15	0.15	0.10	0.10	0.05	0.05				
60	62	0.20	0.15	0.15	0.10	0.10	0.05	0.05	\$0.00			
62	64	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05			
64	66	0.25	0.20	0.15	0.15	0.10	0.10	0.05	0.05	\$0.00		
66	68	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05		
68	70	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	\$0.00	
70	72	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05	
72	74	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	\$0.05
74	76	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05	0.05
76	78	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05
78	80	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10	0.05
80	82	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10
82	84	0.35	0.35	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10	0.10
84	86	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15	0.10
86	88	0.40	0.35	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15	0.10
88	90	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15	0.15
90	92	0.45	0.40	0.35	0.35	0.30	0.30	0.25	0.20	0.20	0.15	0.15
92	94	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.20	0.15
94	96	0.50	0.45	0.40	0.35	0.35	0.30	0.30	0.25	0.20	0.20	0.15
96	98	0.50	0.45	0.45	0.40	0.35	0.30	0.30	0.25	0.25	0.20	0.20
98	100	0.50	0.50	0.45	0.40	0.35	0.35	0.30	0.30	0.25	0.20	0.20
100	102	0.55	0.50	0.45	0.45	0.40	0.35	0.30	0.30	0.25	0.25	0.20
102	104	0.55	0.50	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25	0.20
104	106	0.55	0.55	0.50	0.45	0.45	0.40	0.35	0.35	0.30	0.25	0.25
106	108	0.60	0.55	0.50	0.50	0.45	0.40	0.40	0.35	0.30	0.30	0.25
108	110	0.60	0.55	0.55	0.50	0.45	0.45	0.40	0.35	0.35	0.30	0.25
110	112	0.60	0.60	0.55	0.50	0.50	0.45	0.40	0.40	0.35	0.30	0.30
112	114	0.65	0.60	0.55	0.55	0.50	0.45	0.45	0.40	0.35	0.35	0.30
114	116	0.65	0.60	0.60	0.55	0.50	0.50	0.45	0.40	0.40	0.35	0.30
116	118	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.45	0.40	0.35	0.35
118	120	0.70	0.65	0.60	0.60	0.55	0.50	0.50	0.45	0.40	0.40	0.35
120	122	0.70	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.45	0.40	0.35
122	124	0.75	0.70	0.65	0.65	0.60	0.55	0.50	0.50	0.45	0.40	0.40
124	126	0.75	0.70	0.70	0.65	0.60	0.55	0.55	0.50	0.45	0.45	0.40
126	128	0.75	0.75	0.70	0.65	0.65	0.60	0.55	0.50	0.50	0.45	0.40
128	130	0.80	0.75	0.70	0.70	0.65	0.60	0.60	0.55	0.50	0.45	0.45
\$130 & over		Use Method II, <i>Exact Calculation Method</i> , on pages 18 and 19.										

Method I

Table V

Yonkers

Resident

Income tax

Surcharge

Married

Daily

Payroll period

Yonkers
Special Tables for Deduction and Exemption Allowances

Applicable to Methods II and III, Exact Calculation Method, and Top Income Tax Rates Method for Yonkers; see pages 16 through 19 and page 22.
Applicable to dollar to dollar withholding tables for Yonkers; see pages 20 and 21

Using the tables below, calculate 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 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 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	\$28.45	\$32.30	\$36.15	\$40.00	\$43.85	\$47.70	\$51.55	\$55.40	\$59.25	\$63.10	\$66.95
	Married	30.60	34.45	38.30	42.15	46.00	49.85	53.70	57.55	61.40	65.25	69.10
Weekly	Single	142.30	161.55	180.80	200.05	219.30	238.55	257.80	277.05	296.30	315.55	334.80
	Married	152.90	172.15	191.40	210.65	229.90	249.15	268.40	287.65	306.90	326.15	345.40
Biweekly	Single	284.60	323.10	361.60	400.10	438.60	477.10	515.60	554.10	592.60	631.10	669.60
	Married	305.80	344.30	382.80	421.30	459.80	498.30	536.80	575.30	613.80	652.30	690.80
Semimonthly	Single	308.35	350.00	391.65	433.30	474.95	516.60	558.25	599.90	641.55	683.20	724.85
	Married	331.25	372.90	414.55	456.20	497.85	539.50	581.15	622.80	664.45	706.10	747.75
Monthly	Single	616.70	700.00	783.30	866.60	949.90	1,033.20	1,116.50	1,199.80	1,283.10	1,366.40	1,449.70
	Married	662.50	745.80	829.10	912.40	995.70	1,079.00	1,162.30	1,245.60	1,328.90	1,412.20	1,495.50
Annual	Single	7,400	8,400	9,400	10,400	11,400	12,400	13,400	14,400	15,400	16,400	17,400
	Married	7,950	8,950	9,950	10,950	11,950	12,950	13,950	14,950	15,950	16,950	17,950

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 amounts
Daily or miscellaneous	Single	\$28.45
	Married	30.60
Weekly	Single	142.30
	Married	152.90
Biweekly	Single	284.60
	Married	305.80
Semimonthly	Single	308.35
	Married	331.25
Monthly	Single	616.70
	Married	662.50
Annual	Single	7,400
	Married	7,950

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 withholding allowances

For employers who elect to use the federal allowance amounts in computing wages after allowances, the following adjustments correct for the difference between the federal allowance of \$4,300* and the New York State allowance of \$1,000 according to the particular payroll period.

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

Payroll period	Adjustment for each federal allowance
Daily/miscellaneous	\$12.70
Weekly	63.50
Biweekly	127.00
Semimonthly	137.50
Monthly	275.00
Quarterly	825.00
Semiannual	1,650.00
Annual	3,300.00

* The adjustments in table D are based on the 2025 federal withholding allowance amount of \$4,300. The federal allowance amount may be adjusted for inflation as prescribed by the Internal Revenue Code. For an annual payroll period, the adjustment for each federal allowance should be changed by subtracting \$1,000 from the current federal allowance amount. Other payroll periods should be recalculated accordingly.

— Notes —

Yonkers
Method II Exact Calculation Method
Single
Instructions and Examples

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.

Note: If the annualized amount of net wages is at least \$1,077,550, then you must use Method III to determine the amount to withhold.

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. Multiply the result by 16.75% (0.1675). Withhold the resulting product from wages.

Examples

Example 1: Weekly payroll, \$400 gross wages, single, 3 exemptions - Amount from table A on page 14 is \$200.05 for single, weekly payroll, 3 exemptions. \$400 wages - \$200.05 = \$199.95 net wages. - Use table II - A on page 17 for single, weekly payroll. Look up \$199.95 and use line 2 on which \$199.95 is greater than column 1 (\$163) but less than column 2 (\$225). \$199.95 - \$163 (from column 3, line 2) = \$36.95. \$36.95 x 0.0440 (from column 4, line 2) = \$1.63. \$1.63 + \$6.38 (from column 5, line 2) = \$8.01. \$8.01 x 0.1675 = \$1.34. Withhold this amount.	Example 3: Monthly payroll, \$50,000 gross wages, single, 3 exemptions - Amount from table A on page 14 is \$866.60 for single, monthly payroll, 3 exemptions. \$50,000 wages - \$866.60 = \$49,133.40 net wages. - Use table II - D on page 17 for single, monthly payroll. Look up \$49,133.40 and use line 10 on which \$49,133.40 is greater than column 1 (\$22,117) but less than column 2 (\$89,796). \$49,133.40 - \$22,117 (from column 3, line 10) = \$27,016.40. \$27,016.40 x 0.0735 (from column 4, line 10) = \$1,985.71. \$1,985.71 + \$1,590.92 (from column 5, line 10) = \$3,576.63. \$3,576.63 x 0.1675 = \$599.08. Withhold this amount.
Example 2: Semimonthly payroll, \$5,000 gross wages, single, 1 exemption - Amount from table A on page 14 is \$350.00 for single, semimonthly payroll, 1 exemption. \$5,000 wages - \$350.00 = \$4,650.00 net wages. - Use table II - C on page 17 for single, semimonthly payroll. Look up \$4,650.00 and use line 7 on which \$4,650.00 is greater than column 1 (\$4,485) but less than column 2 (\$6,569). \$4,650.00 - \$4,485 (from column 3, line 7) = \$165.00. \$165.00 x 0.0753 (from column 4, line 7) = \$12.43. \$12.43 + \$246.08 (from column 5, line 7) = \$258.51. \$258.51 x 0.1675 = \$43.30. Withhold this amount.	Example 4: Daily payroll, \$750 gross wages, single, 2 exemptions - Amount from table A on page 14 is \$36.15 for single, daily payroll, 2 exemptions. \$750 wages - \$36.15 = \$713.85 net wages. - Use table II - E on page 17 for single, daily payroll. Look up \$713.85 and use line 8 on which \$713.85 is greater than column 1 (\$606) but less than column 2 (\$828). \$713.85 - \$606 (from column 3, line 8) = \$107.85. \$107.85 x 0.0640 (from column 4, line 8) = \$6.90. \$6.90 + \$37.20 (from column 5, line 8) = \$44.10. \$44.10 x 0.1675 = \$7.39. Withhold this amount.

Table II - A Weekly payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract column 3 amount from net wages	Multiply the result by column 4 amount	Add the result to column 5 amount. Multiply by 16.75% (0.1675). Withhold the product.
	At least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$163	\$0	0.0390	\$0
2	163	225	163	0.0440	6.38
3	225	267	225	0.0515	9.08
4	267	1,551	267	0.0540	11.27
5	1,551	1,862	1,551	0.0590	80.58
6	1,862	2,070	1,862	0.0703	98.90
7	2,070	3,032	2,070	0.0753	113.58
8	3,032	4,142	3,032	0.0640	186.02
9	4,142	5,104	4,142	0.1144	257.10
10	5,104	20,722	5,104	0.0735	367.13
11	\$20,722 & over		Use Method III Top Income Tax Rates Method, on Page 22		

Table II - D Monthly payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract column 3 amount from net wages	Multiply the result by column 4 amount	Add the result to column 5 amount. Multiply by 16.75% (0.1675). Withhold the product.
	At least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$708	\$0	0.0390	\$0
2	708	975	708	0.0440	27.67
3	975	1,158	975	0.0515	39.33
4	1,158	6,721	1,158	0.0540	48.83
5	6,721	8,067	6,721	0.0590	349.17
6	8,067	8,971	8,067	0.0703	428.58
7	8,971	13,138	8,971	0.0753	492.17
8	13,138	17,950	13,138	0.0640	806.08
9	17,950	22,117	17,950	0.1144	1,114.08
10	22,117	89,796	22,117	0.0735	1,590.92
11	\$89,796 & over		Use Method III Top Income Tax Rates Method, on Page 22		

Table II - B Biweekly payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract column 3 amount from net wages	Multiply the result by column 4 amount	Add the result to column 5 amount. Multiply by 16.75% (0.1675). Withhold the product.
	At least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$327	\$0	0.0390	\$0
2	327	450	327	0.0440	12.77
3	450	535	450	0.0515	18.15
4	535	3,102	535	0.0540	22.54
5	3,102	3,723	3,102	0.0590	161.15
6	3,723	4,140	3,723	0.0703	197.81
7	4,140	6,063	4,140	0.0753	227.15
8	6,063	8,285	6,063	0.0640	372.04
9	8,285	10,208	8,285	0.1144	514.19
10	10,208	41,444	10,208	0.0735	734.27
11	\$41,444 & over		Use Method III Top Income Tax Rates Method, on Page 22		

Table II - E Daily payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract column 3 amount from net wages	Multiply the result by column 4 amount	Add the result to column 5 amount. Multiply by 16.75% (0.1675). Withhold the product.
	At least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$33	\$0	0.0390	\$0
2	33	45	33	0.0440	1.28
3	45	53	45	0.0515	1.82
4	53	310	53	0.0540	2.25
5	310	372	310	0.0590	16.12
6	372	414	372	0.0703	19.78
7	414	606	414	0.0753	22.72
8	606	828	606	0.0640	37.20
9	828	1,021	828	0.1144	51.42
10	1,021	4,144	1,021	0.0735	73.43
11	\$4,144 & over		Use Method III Top Income Tax Rates Method, on Page 22		

Table II - C Semimonthly payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract column 3 amount from net wages	Multiply the result by column 4 amount	Add the result to column 5 amount. Multiply by 16.75% (0.1675). Withhold the product.
	At least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$354	\$0	0.0390	\$0
2	354	488	354	0.0440	13.83
3	488	579	488	0.0515	19.67
4	579	3,360	579	0.0540	24.42
5	3,360	4,033	3,360	0.0590	174.58
6	4,033	4,485	4,033	0.0703	214.29
7	4,485	6,569	4,485	0.0753	246.08
8	6,569	8,975	6,569	0.0640	403.04
9	8,975	11,058	8,975	0.1144	557.04
10	11,058	44,898	11,058	0.0735	795.46
11	\$44,898 & over		Use Method III Top Income Tax Rates Method, on Page 22		

Annual Tax Rate Schedule

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract column 3 amount from net wages	Multiply the result by column 4 amount	Add the result to column 5 amount. Multiply by 16.75% (0.1675). The result is the annualized tax.
	At least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$8,500	\$0	0.0390	\$0
2	8,500	11,700	8,500	0.0440	332.00
3	11,700	13,900	11,700	0.0515	472.00
4	13,900	80,650	13,900	0.0540	586.00
5	80,650	96,800	80,650	0.0590	4,190.00
6	96,800	107,650	96,800	0.0703	5,143.00
7	107,650	157,650	107,650	0.0753	5,906.00
8	157,650	215,400	157,650	0.0640	9,673.00
9	215,400	265,400	215,400	0.1144	13,369.00
10	265,400	1,077,550	265,400	0.0735	19,091.00
11	\$1,077,550 & over		Use Method III Top Income Tax Rates Method, on Page 22		

Yonkers
Method II Exact Calculation Method
Married
Instructions and Examples

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.

Note: If the annualized amount of net wages is at least \$2,155,350, then you must use Method III to determine the amount to withhold.

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. Multiply the result by 16.75% (0.1675). Withhold the resulting product from wages.

Examples

Example 1: Weekly payroll, \$400 gross wages, married, 4 exemptions - Amount from table A on page 14 is \$229.90 for married, weekly payroll 4 exemptions. \$400 wages - \$229.90 = \$170.10 net wages. - Use table II - A on page 19 for married, weekly payroll. Look up \$170.10 and use line 2 on which \$170.10 is greater than column 1 (\$163) but less than column 2 (\$225). \$170.10 - \$163 (from column 3, line 2) = \$7.10. \$7.10 x 0.0440 (from column 4, line 2) = \$0.31. \$0.31 + \$6.38 (from column 5, line 2) = \$6.69. \$6.69 x 0.1675 = \$1.12. Withhold this amount.	Example 3: Monthly payroll, \$50,000 gross wages, married, 3 exemptions - Amount from table A on page 14 is \$912.40 for married, monthly payroll, 3 exemptions. \$50,000 wages - \$912.40 = \$49,087.60 net wages. - Use table II - D on page 19 for married, monthly payroll. Look up \$49,087.60 and use line 11 on which \$49,087.60 is greater than column 1 (\$31,100) but less than column 2 (\$89,796). \$49,087.60 - \$31,100 (from column 3, line 11) = \$17,987.60. \$17,987.60 x 0.0735 (from column 4, line 11) = \$1,322.09. \$1,322.09 + \$2,300.00 (from column 5, line 11) = \$3,622.09. \$3,622.09 x 0.1675 = \$606.70. Withhold this amount.
Example 2: Semimonthly payroll, \$5,000 gross wages, married, 3 exemptions - Amount from table A on page 14 is \$456.20 for married, semimonthly payroll, 3 exemptions. \$5,000 wages - \$456.20 = \$4,543.80 net wages. - Use table II - C on page 19 for married, semimonthly payroll. Look up \$4,543.80 and use line 7 on which \$4,543.80 is greater than column 1 (\$4,485) but less than column 2 (\$6,569). \$4,543.80 - \$4,485 (from column 3, line 7) = \$58.80. \$58.80 x 0.0707 (from column 4, line 7) = \$4.15. \$4.15 + \$243.96 (from column 5, line 7) = \$248.11. \$248.11 x 0.1675 = \$41.56. Withhold this amount.	Example 4: Daily payroll, \$750 gross wages, married, 2 exemptions - Amount from table A on page 14 is \$38.30 for married, daily payroll, 2 exemptions. \$750 wages - \$38.30 = \$711.70 net wages. - Use table II - E on page 19 for married, daily payroll. Look up \$711.70 and use line 8 on which \$711.70 is greater than column 1 (\$606) but less than column 2 (\$814). \$711.70 - \$606 (from column 3, line 8) = \$105.70. \$105.70 x 0.0811 (from column 4, line 8) = \$8.47. \$8.47 + \$36.11 (from column 5, line 8) = \$44.58. \$44.58 x 0.1675 = \$7.47. Withhold this amount.

Table II - A Weekly payroll

L i n e	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 16.75% (0.1675). Withhold the product.
	At least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$163	\$0	0.0390	\$0
2	163	225	163	0.0440	6.38
3	225	267	225	0.0515	9.08
4	267	1,551	267	0.0540	11.27
5	1,551	1,862	1,551	0.0590	80.58
6	1,862	2,070	1,862	0.0657	98.90
7	2,070	3,032	2,070	0.0707	112.60
8	3,032	4,068	3,032	0.0801	180.54
9	4,068	6,215	4,068	0.0640	263.62
10	6,215	7,177	6,215	0.1349	401.04
11	7,177	20,722	7,177	0.0735	530.77
12	20,722	41,449	20,722	0.0765	1,526.33
13	\$41,449 & over		Use Method III Top Income Tax Rates Method, on Page 22		

Table II - D Monthly payroll

L i n e	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 16.75% (0.1675). Withhold the product.
	At least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$708	\$0	0.0390	\$0
2	708	975	708	0.0440	27.67
3	975	1,158	975	0.0515	39.33
4	1,158	6,721	1,158	0.0540	48.83
5	6,721	8,067	6,721	0.0590	349.17
6	8,067	8,971	8,067	0.0657	428.58
7	8,971	13,138	8,971	0.0707	487.92
8	13,138	17,629	13,138	0.0801	782.33
9	17,629	26,933	17,629	0.0640	1,142.33
10	26,933	31,100	26,933	0.1349	1,737.83
11	31,100	89,796	31,100	0.0735	2,300.00
12	89,796	179,613	89,796	0.0765	6,614.08
13	\$179,613 & over		Use Method III Top Income Tax Rates Method, on Page 22		

Table II - B Biweekly payroll

L i n e	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 16.75% (0.1675). Withhold the product.
	At least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$327	\$0	0.0390	\$0
2	327	450	327	0.0440	12.77
3	450	535	450	0.0515	18.15
4	535	3,102	535	0.0540	22.54
5	3,102	3,723	3,102	0.0590	161.15
6	3,723	4,140	3,723	0.0657	197.81
7	4,140	6,063	4,140	0.0707	225.19
8	6,063	8,137	6,063	0.0801	361.08
9	8,137	12,431	8,137	0.0640	527.23
10	12,431	14,354	12,431	0.1349	802.08
11	14,354	41,444	14,354	0.0735	1,061.54
12	41,444	82,898	41,444	0.0765	3,052.65
13	\$82,898 & over		Use Method III Top Income Tax Rates Method, on Page 22		

Table II - E Daily payroll

L i n e	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 16.75% (0.1675). Withhold the product.
	At least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$33	\$0	0.0390	\$0
2	33	45	33	0.0440	1.28
3	45	53	45	0.0515	1.82
4	53	310	53	0.0540	2.25
5	310	372	310	0.0590	16.12
6	372	414	372	0.0657	19.78
7	414	606	414	0.0707	22.52
8	606	814	606	0.0801	36.11
9	814	1,243	814	0.0640	52.72
10	1,243	1,435	1,243	0.1349	80.21
11	1,435	4,144	1,435	0.0735	106.15
12	4,144	8,290	4,144	0.0765	305.27
13	\$8,290 & over		Use Method III Top Income Tax Rates Method, on Page 22		

Table II - C Semimonthly payroll

L i n e	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 16.75% (0.1675). Withhold the product.
	At least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$354	\$0	0.0390	\$0
2	354	488	354	0.0440	13.83
3	488	579	488	0.0515	19.67
4	579	3,360	579	0.0540	24.42
5	3,360	4,033	3,360	0.0590	174.58
6	4,033	4,485	4,033	0.0657	214.29
7	4,485	6,569	4,485	0.0707	243.96
8	6,569	8,815	6,569	0.0801	391.17
9	8,815	13,467	8,815	0.0640	571.17
10	13,467	15,550	13,467	0.1349	868.92
11	15,550	44,898	15,550	0.0735	1,150.00
12	44,898	89,806	44,898	0.0765	3,307.04
13	\$89,806 & over		Use Method III Top Income Tax Rates Method, on Page 22		

Annual Tax Rate Schedule

L i n e	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 16.75% (0.1675). The result is the annualized tax.
	At least	But less than			
	Column 1	Column 2	Column 3	Column 4	Column 5
1	\$0	\$8,500	\$0	0.0390	\$0
2	8,500	11,700	8,500	0.0440	332.00
3	11,700	13,900	11,700	0.0515	472.00
4	13,900	80,650	13,900	0.0540	586.00
5	80,650	96,800	80,650	0.0590	4,190.00
6	96,800	107,650	96,800	0.0657	5,143.00
7	107,650	157,650	107,650	0.0707	5,855.00
8	157,650	211,550	157,650	0.0801	9,388.00
9	211,550	323,200	211,550	0.0640	13,708.00
10	323,200	373,200	323,200	0.1349	20,854.00
11	373,200	1,077,550	373,200	0.0735	27,600.00
12	1,077,550	2,155,350	1,077,550	0.0765	79,369.00
13	\$2,155,350 & over		Use Method III Top Income Tax Rates Method, on Page 22		

Yonkers

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	\$0.01	\$51	\$0.33	\$101	\$0.66	\$151	\$0.99	\$201	\$1.35	\$251	\$1.75
2	0.01	52	0.34	102	0.67	152	0.99	202	1.35	252	1.76
3	0.02	53	0.35	103	0.67	153	1.00	203	1.36	253	1.77
4	0.03	54	0.35	104	0.68	154	1.01	204	1.37	254	1.77
5	0.03	55	0.36	105	0.69	155	1.01	205	1.38	255	1.78
6	0.04	56	0.37	106	0.69	156	1.02	206	1.38	256	1.79
7	0.05	57	0.37	107	0.70	157	1.03	207	1.39	257	1.80
8	0.05	58	0.38	108	0.71	158	1.03	208	1.40	258	1.81
9	0.06	59	0.39	109	0.71	159	1.04	209	1.41	259	1.82
10	0.07	60	0.39	110	0.72	160	1.05	210	1.41	260	1.83
11	0.07	61	0.40	111	0.73	161	1.05	211	1.42	261	1.83
12	0.08	62	0.41	112	0.73	162	1.06	212	1.43	262	1.84
13	0.08	63	0.41	113	0.74	163	1.06	213	1.43	263	1.85
14	0.09	64	0.42	114	0.74	164	1.07	214	1.44	264	1.86
15	0.10	65	0.42	115	0.75	165	1.08	215	1.45	265	1.87
16	0.10	66	0.43	116	0.76	166	1.09	216	1.46	266	1.88
17	0.11	67	0.44	117	0.76	167	1.10	217	1.46	267	1.89
18	0.12	68	0.44	118	0.77	168	1.10	218	1.47	268	1.89
19	0.12	69	0.45	119	0.78	169	1.11	219	1.48	269	1.90
20	0.13	70	0.46	120	0.78	170	1.12	220	1.49	270	1.91
21	0.14	71	0.46	121	0.79	171	1.12	221	1.49	271	1.92
22	0.14	72	0.47	122	0.80	172	1.13	222	1.50	272	1.93
23	0.15	73	0.48	123	0.80	173	1.14	223	1.51	273	1.94
24	0.16	74	0.48	124	0.81	174	1.15	224	1.52	274	1.95
25	0.16	75	0.49	125	0.82	175	1.15	225	1.52	275	1.96
26	0.17	76	0.50	126	0.82	176	1.16	226	1.53	276	1.97
27	0.18	77	0.50	127	0.83	177	1.17	227	1.54	277	1.98
28	0.18	78	0.51	128	0.84	178	1.18	228	1.55	278	1.98
29	0.19	79	0.52	129	0.84	179	1.18	229	1.56	279	1.99
30	0.20	80	0.52	130	0.85	180	1.19	230	1.57	280	2.00
31	0.20	81	0.53	131	0.86	181	1.20	231	1.58	281	2.01
32	0.21	82	0.54	132	0.86	182	1.21	232	1.58	282	2.02
33	0.22	83	0.54	133	0.87	183	1.21	233	1.59	283	2.03
34	0.22	84	0.55	134	0.88	184	1.22	234	1.60	284	2.04
35	0.23	85	0.56	135	0.88	185	1.23	235	1.61	285	2.05
36	0.24	86	0.56	136	0.89	186	1.24	236	1.62	286	2.06
37	0.24	87	0.57	137	0.89	187	1.24	237	1.63	287	2.07
38	0.25	88	0.57	138	0.90	188	1.25	238	1.64	288	2.07
39	0.25	89	0.58	139	0.91	189	1.26	239	1.64	289	2.08
40	0.26	90	0.59	140	0.91	190	1.27	240	1.65	290	2.09
41	0.27	91	0.59	141	0.92	191	1.27	241	1.66	291	2.10
42	0.27	92	0.60	142	0.93	192	1.28	242	1.67	292	2.11
43	0.28	93	0.61	143	0.93	193	1.29	243	1.68	293	2.12
44	0.29	94	0.61	144	0.94	194	1.29	244	1.69	294	2.13
45	0.29	95	0.62	145	0.95	195	1.30	245	1.70	295	2.14
46	0.30	96	0.63	146	0.95	196	1.31	246	1.70	296	2.15
47	0.31	97	0.63	147	0.96	197	1.32	247	1.71	297	2.16
48	0.31	98	0.64	148	0.97	198	1.32	248	1.72	298	2.17
49	0.32	99	0.65	149	0.97	199	1.33	249	1.73	299	2.17
50	0.33	100	0.65	150	0.98	200	1.34	250	1.74	300	2.18

(continued on next page)

Yonkers

Single or Married

**Dollar to Dollar Withholding Table for Weekly Wages
After Deductions and Exemptions (Net Taxable Wages)**

(continued from preceding page)

Wages after ded. & exempt.	Tax to withhold	Wages after ded. & exempt.	Tax to withhold	Wages after ded. & exempt.	Tax to withhold	Wages after ded. & exempt.	Tax to withhold	Wages after ded. & exempt.	Tax to Withhold	Wages after ded. & exempt.	Tax to withhold
\$301	\$2.19	\$351	\$2.64	\$401	\$3.10	\$451	\$3.55	\$501	\$4.00	\$551	\$4.45
302	2.20	352	2.65	402	3.11	452	3.56	502	4.01	552	4.46
303	2.21	353	2.66	403	3.11	453	3.57	503	4.02	553	4.47
304	2.22	354	2.67	404	3.12	454	3.58	504	4.03	554	4.48
305	2.23	355	2.68	405	3.13	455	3.59	505	4.04	555	4.49
306	2.24	356	2.69	406	3.14	456	3.59	506	4.05	556	4.50
307	2.25	357	2.70	407	3.15	457	3.60	507	4.06	557	4.51
308	2.26	358	2.71	408	3.16	458	3.61	508	4.06	558	4.52
309	2.26	359	2.72	409	3.17	459	3.62	509	4.07	559	4.53
310	2.27	360	2.73	410	3.18	460	3.63	510	4.08	560	4.53
311	2.28	361	2.74	411	3.19	461	3.64	511	4.09	561	4.54
312	2.29	362	2.74	412	3.20	462	3.65	512	4.10	562	4.55
313	2.30	363	2.75	413	3.21	463	3.66	513	4.11	563	4.56
314	2.31	364	2.76	414	3.21	464	3.67	514	4.12	564	4.57
315	2.32	365	2.77	415	3.22	465	3.68	515	4.13	565	4.58
316	2.33	366	2.78	416	3.23	466	3.68	516	4.14	566	4.59
317	2.34	367	2.79	417	3.24	467	3.69	517	4.15	567	4.60
318	2.35	368	2.80	418	3.25	468	3.70	518	4.16	568	4.61
319	2.36	369	2.81	419	3.26	469	3.71	519	4.16	569	4.62
320	2.36	370	2.82	420	3.27	470	3.72	520	4.17	570	4.63
321	2.37	371	2.83	421	3.28	471	3.73	521	4.18	571	4.63
322	2.38	372	2.83	422	3.29	472	3.74	522	4.19	572	4.64
323	2.39	373	2.84	423	3.30	473	3.75	523	4.20	573	4.65
324	2.40	374	2.85	424	3.30	474	3.76	524	4.21	574	4.66
325	2.41	375	2.86	425	3.31	475	3.77	525	4.22	575	4.67
326	2.42	376	2.87	426	3.32	476	3.78	526	4.23	576	4.68
327	2.43	377	2.88	427	3.33	477	3.78	527	4.24	577	4.69
328	2.44	378	2.89	428	3.34	478	3.79	528	4.25	578	4.70
329	2.45	379	2.90	429	3.35	479	3.80	529	4.25	579	4.71
330	2.45	380	2.91	430	3.36	480	3.81	530	4.26	580	4.72
331	2.46	381	2.92	431	3.37	481	3.82	531	4.27	581	4.72
332	2.47	382	2.92	432	3.38	482	3.83	532	4.28	582	4.73
333	2.48	383	2.93	433	3.39	483	3.84	533	4.29	583	4.74
334	2.49	384	2.94	434	3.40	484	3.85	534	4.30	584	4.75
335	2.50	385	2.95	435	3.40	485	3.86	535	4.31	585	4.76
336	2.51	386	2.96	436	3.41	486	3.87	536	4.32	586	4.77
337	2.52	387	2.97	437	3.42	487	3.87	537	4.33	587	4.78
338	2.53	388	2.98	438	3.43	488	3.88	538	4.34	588	4.79
339	2.54	389	2.99	439	3.44	489	3.89	539	4.35	589	4.80
340	2.55	390	3.00	440	3.45	490	3.90	540	4.35	590	4.81
341	2.55	391	3.01	441	3.46	491	3.91	541	4.36	591	4.82
342	2.56	392	3.02	442	3.47	492	3.92	542	4.37	592	4.82
343	2.57	393	3.02	443	3.48	493	3.93	543	4.38	593	4.83
344	2.58	394	3.03	444	3.49	494	3.94	544	4.39	594	4.84
345	2.59	395	3.04	445	3.49	495	3.95	545	4.40	595	4.85
346	2.60	396	3.05	446	3.50	496	3.96	546	4.41	596	4.86
347	2.61	397	3.06	447	3.51	497	3.97	547	4.42	597	4.87
348	2.62	398	3.07	448	3.52	498	3.97	548	4.43	598	4.88
349	2.63	399	3.08	449	3.53	499	3.98	549	4.44	599	4.89
350	2.64	400	3.09	450	3.54	500	3.99	550	4.44	600	4.90

Yonkers
Method III Top Income Tax Rates Method
Single and Married
Instructions

Step 1 Using the net wage amount as calculated in Step 1 of Method II, determine annualized wages by multiplying the net wage amount by the number of payroll periods in the year (for example, 52, 26, 24, 12).

Step 2 Locate the table on page 22 for the appropriate marital status. Find the line on which annualized net wages from Step 1 fall between the amounts in columns 1 and 2.

Step 3 Multiply the amount of annualized net wages from Step 1 by the decimal in column 3.

Step 4 Divide the amount from Step 3 by the number of pay periods in the year. Multiply the result by 16.75% (0.1675). Withhold the resulting product from wages.

Method III Single Table			
Line	If annualized wages are:		
	At least	But less than	Multiply annualized wages by column 3 amount
	Column 1	Column 2	Column 3
1	\$1,077,550	\$5,000,000	0.1045
2	5,000,000	25,000,000	0.1110
3	25,000,000		0.1170

Method III Married Table			
Line	If annualized wages are:		
	At least	But less than	Multiply annualized wages by column 3 amount
	Column 1	Column 2	Column 3
1	\$2,155,350	\$5,000,000	0.1045
2	5,000,000	25,000,000	0.1110
3	25,000,000		0.1170

Yonkers - Nonresident Earnings Tax

Method VI

Wage Bracket Tables

Select the appropriate table for the payroll period covered.

Weekly			Biweekly			Semimonthly			Monthly			Daily		
Gross pay		Tax to be withheld	Gross pay		Tax to be withheld	Gross pay		Tax to be withheld	Gross pay		Tax to be withheld	Gross pay		Tax to be withheld
At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than	
\$0	\$77	\$0.00	\$0	\$154	\$0.00	\$0	\$167	\$0.00	\$0	\$334	\$0.00	\$0	\$16	\$0.00
77	83	0.10	154	166	0.20	167	175	0.20	334	350	0.40	16	27	0.05
83	93	0.15	166	186	0.30	175	195	0.30	350	390	0.60	27	39	0.10
93	103	0.20	186	206	0.40	195	215	0.40	390	430	0.80	39	43	0.15
103	113	0.25	206	226	0.50	215	235	0.50	430	470	1.00	43	53	0.20
113	123	0.30	226	246	0.60	235	255	0.60	470	510	1.20	53	63	0.25
123	133	0.35	246	266	0.70	255	275	0.70	510	550	1.40	63	73	0.30
133	143	0.40	266	286	0.80	275	295	0.80	550	590	1.60	73	77	0.35
143	153	0.45	286	306	0.90	295	315	0.90	590	630	1.80	77	89	0.40
153	163	0.50	306	326	1.00	315	335	1.00	630	670	2.00	89	99	0.45
163	173	0.55	326	346	1.10	335	355	1.10	670	710	2.20	99	109	0.50
173	183	0.60	346	366	1.20	355	375	1.20	710	750	2.40	109	116	0.55
183	193	0.65	366	385	1.30	375	395	1.30	750	790	2.60	For wages of \$116 or more, multiply amount by 0.50%.		
193	204	0.80	385	387	1.50	395	415	1.40	790	830	2.80			
204	214	0.85	387	407	1.60	415	417	1.50	830	834	3.00			
214	224	0.90	407	427	1.70	417	434	1.70	834	867	3.40			
224	234	0.95	427	447	1.80	434	454	1.80	867	907	3.60			
234	244	1.00	447	467	1.90	454	474	1.90	907	947	3.80			
244	254	1.05	467	487	2.00	474	494	2.00	947	987	4.00			
254	264	1.10	487	507	2.10	494	514	2.10	987	1,027	4.20			
264	274	1.15	507	527	2.20	514	534	2.20	1,027	1,067	4.40			
274	284	1.20	527	547	2.30	534	554	2.30	1,067	1,107	4.60			
284	294	1.25	547	567	2.40	554	574	2.40	1,107	1,147	4.80			
294	304	1.30	567	587	2.50	574	594	2.50	1,147	1,187	5.00			
304	314	1.35	587	607	2.60	594	614	2.60	1,187	1,227	5.20			
314	324	1.40	607	627	2.70	614	634	2.70	1,227	1,267	5.40			
324	334	1.45	627	647	2.80	634	654	2.80	1,267	1,307	5.60			
334	344	1.50	647	667	2.90	654	674	2.90	1,307	1,347	5.80			
344	354	1.55	667	687	3.00	674	694	3.00	1,347	1,387	6.00			
354	364	1.60	687	707	3.10	694	714	3.10	1,387	1,427	6.20			
364	374	1.65	707	727	3.20	714	734	3.20	1,427	1,467	6.40			
374	385	1.70	727	747	3.30	734	754	3.30	1,467	1,507	6.60			
385	395	1.85	747	767	3.40	754	774	3.40	1,507	1,547	6.80			
395	405	1.90	767	770	3.50	774	794	3.50	1,547	1,587	7.00			
405	415	1.95	770	789	3.70	794	814	3.60	1,587	1,627	7.20			
415	425	2.00	789	809	3.80	814	834	3.70	1,627	1,667	7.40			
425	435	2.05	809	829	3.90	834	852	4.00	1,667	1,704	8.00			
435	445	2.10	829	849	4.00	852	872	4.10	1,704	1,744	8.20			
445	455	2.15	849	869	4.10	872	892	4.20	1,744	1,784	8.40			
455	465	2.20	869	889	4.20	892	912	4.30	1,784	1,824	8.60			
465	475	2.25	889	909	4.30	912	932	4.40	1,824	1,864	8.80			
475	485	2.30	909	929	4.40	932	952	4.50	1,864	1,904	9.00			
485	495	2.35	929	949	4.50	952	972	4.60	1,904	1,944	9.20			
495	505	2.40	949	969	4.60	972	992	4.70	1,944	1,984	9.40			
505	515	2.45	969	989	4.70	992	1,012	4.80	1,984	2,024	9.60			
515	525	2.50	989	1,009	4.80	1,012	1,032	4.90	2,024	2,064	9.80			
525	535	2.55	1,009	1,029	4.90	1,032	1,052	5.00	2,064	2,104	10.00			
535	545	2.60	1,029	1,049	5.00	1,052	1,072	5.10	2,104	2,144	10.20			
545	555	2.65	1,049	1,069	5.10	1,072	1,092	5.20	2,144	2,184	10.40			
555	565	2.70	1,069	1,089	5.20	1,092	1,112	5.30	2,184	2,224	10.60			
565	575	2.75	1,089	1,109	5.30	1,112	1,132	5.40	2,224	2,264	10.80			
575	577	2.80	1,109	1,129	5.40	1,132	1,152	5.50	2,264	2,304	11.00			
For wages of \$577 or more, multiply amount by 0.50%.			1,129	1,149	5.50	1,152	1,172	5.60	2,304	2,344	11.20			
			1,149	1,154	5.60	1,172	1,192	5.70	2,344	2,384	11.40			
			For wages of \$1,154 or more, multiply amount by 0.50%.			1,192	1,212	5.80	2,384	2,424	11.60			
						1,212	1,232	5.90	2,424	2,464	11.80			
						1,232	1,251	6.00	2,464	2,501	12.00			
						For wages of \$1,251 or more, multiply amount by 0.50%.			For wages of \$2,501 or more, multiply amount by 0.50%.					

Yonkers - Nonresident Earnings Tax

Method VII - Exact Calculation Method

This method is for employees residing outside Yonkers who earn wages in Yonkers paid by an employer maintaining an office or transacting business within New York State.

This method applies the tax rate of 0.50% (0.0050) to the wages remaining after the allowed exclusion is subtracted. It includes a provision for no withholding if wages are less than an indicated amount of wages.

Table II - A Weekly Payroll			
Line number	If wages are:		The exemption amount is
	At least	But less than	
	Column 1	Column 2	Column 3
1	\$0	\$77	No tax withheld
2	77	192	\$58
3	192	385	38
4	385	577	19
5	577		0

Table II - B Biweekly Payroll			
Line number	If wages are:		The exemption amount is
	At least	But less than	
	Column 1	Column 2	Column 3
1	\$0	\$154	No tax withheld
2	154	385	\$115
3	385	769	77
4	769	1,154	38
5	1,154		0

Table II - C Semimonthly Payroll			
Line number	If wages are:		The exemption amount is
	At least	But less than	
	Column 1	Column 2	Column 3
1	\$0	\$167	No tax withheld
2	167	417	\$125
3	417	833	83
4	833	1,250	42
5	1,250		0

Table II - D Monthly Payroll			
Line number	If wages are:		The exemption amount is
	At least	But less than	
	Column 1	Column 2	Column 3
1	\$0	\$333	No tax withheld
2	333	833	\$250
3	833	1,667	167
4	1,667	2,500	83
5	2,500		0

Table II - E Daily Payroll			
Line number	If wages are:		The exemption amount is
	At least	But less than	
	Column 1	Column 2	Column 3
1	\$0	\$15	No tax withheld
2	15	38	\$12
3	38	77	8
4	77	115	4
5	115		0

Steps for computing the amount of nonresident earnings tax to be withheld:

Step 1 – Find the proper table in the table II series above, according to the payroll period. Find the line on which the amount of gross wages is equal to at least column 1 and less than column 2.

If the wages are found on line 1, there is no withholding (no further steps are needed).

Step 2 – Subtract the column 3 exemption amount on the line found in Step 1 from the gross wages.

Step 3 – Multiply the result of Step 2 by 0.50% (0.0050). The product is the amount of tax to withhold each pay period.

Example 1:

Weekly payroll, \$75 gross wages

Step 1 Use table II - A for weekly payroll. Wages of \$75 are found on line 1, since \$75 is at least \$0 and less than \$77. No tax is to be withheld from these wages.

Example 2:

Weekly payroll, \$200 gross wages

Step 1 Use table II - A for weekly payroll. Use line 3 (\$200 is at least \$192 and less than \$385).

Step 2 $\$200 - \$38 \text{ (exemption)} = \162

Step 3 $\$162 \times 0.0050 = \0.81

Example 3:

Semimonthly payroll, \$400 gross wages

Step 1 Use table II - C for semimonthly payroll. Use line 2 (\$400 is at least \$167 and less than \$417).

Step 2 $\$400 - \$125 \text{ (exemption)} = \275

Step 3 $\$275 \times 0.0050 = \1.38

Yonkers - Nonresident Earnings Tax

Method VIII - Annualized Tax Method

This method is for employees residing outside Yonkers who earn wages in Yonkers paid by an employer maintaining an office or transacting business within New York State.

This method annualizes the pay for a given payroll period, calculates the tax liability for the year, and divides the annual tax by the number of payroll periods for the tax to be withheld. This is the recommended method when the pay is steady, with little or no fluctuation, because a single computation for an employee may suffice for the year.

Table P Annual Factors

Daily	Weekly	Biweekly	Semimonthly	Monthly
260	52	26	24	12

Annual tax rate schedule

The Yonkers nonresident earnings tax rate is .50%

Withholding is not required for annualized pay that is less than \$4,000.

Line number	If annualized pay is:		The annualized exclusion is
	Over	But not over	
	Column 1	Column 2	Column 3
1	\$0	\$3,999.99	No tax withheld
2	3,999.99	10,000	\$3,000
3	10,000	20,000	2,000
4	20,000	30,000	1,000
5	30,000		0

Steps for computing the amount of nonresident earnings tax to be withheld:

- Step 1 Multiply gross wages for the payroll period by the number of payroll periods in the year, as found in table P above. This is the amount of annualized pay.
- Step 2 Find the line in the annual tax rate schedule (at left) on which the annualized pay is more than the amount in column 1 but not more than the amount in column 2.
- If the annualized pay is found on line 1 (for example, it is over \$0 but not over \$3,999.99), there is no withholding required (and no further steps are needed).
- Step 3 Subtract the exemption amount found in column 3 on the line found in Step 2 from the annualized pay found in Step 1.
- Step 4 Multiply the result from Step 3 by the tax rate, which is 0.50% (0.0050).
- Step 5 Divide the result from Step 4 by the number of payroll periods, which is the same number found in table P and used in Step 1.

Example 1:

Weekly payroll, \$75 gross wages

Step 1 The annual factor for weekly wages found in table P is 52.
 $75 \times 52 = \$3,900$

Step 2 \$3,900 is found on line 1 since it is over \$0 but not over \$3,999.99. No tax is to be withheld.

Example 2:

Weekly payroll, \$200 gross wages

Step 1 The annual factor for weekly wages found in table P is 52.
 $200 \times 52 = \$10,400$

Step 2 \$10,400 is found on line 3 since it is over \$10,000 but not over \$20,000.

Step 3 $\$10,400 - \$2,000 = \$8,400$

Step 4 $\$8,400 \times 0.0050 = \42.00

Step 5 $\$42/52 = \0.81 Withhold this amount

Example 3:

Semimonthly payroll, \$400 gross wages

Step 1 The annual factor for semimonthly wages found in table P is 24.
 $400 \times 24 = \$9,600$

Step 2 \$9,600 is found on line 2 since it is over \$3,999.99 but not over \$10,000.

Step 3 $\$9,600 - \$3,000 = \$6,600$

Step 4 $\$6,600 \times 0.0050 = \33.00

Step 5 $\$33.00/24 = \1.38 Withhold this amount

Yonkers

Conversion of Tables

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

A. General rule

1. Determine the factor that will convert the payroll in question to a more common payroll period for which tables are available (for example, quarterly is 3 times the monthly, 28-day is 2 times the biweekly, and so on).
2. Using this factor, convert the payroll to the equivalent for the more common period (quarterly $\div$ 3 = monthly, and so on).
3. Apply the table or method for the more common period to the derived equivalent wages, and identify 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. 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 1: Yonkers - Resident tax

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

- (1) Factor = 3
- (2) $\$6,750 \div 3 = \$2,250$
- (3) Refer to Yonkers resident monthly married table (page 11). Withholding tax on \$2,250 wages, 2 exemptions = \$10.65.
- (4) $\$10.65 \times 3 = \31.95

Example 2: Yonkers - Nonresident Earnings Tax

Quarterly wages of \$6,750:

- (1) Factor = 3
- (2) $\$6,750 \div 3 = \$2,250$
- (3) Refer to Yonkers nonresident table, monthly column (page 22). Withholding tax on \$2,250 wages = \$10.80.
- (4) $\$10.80 \times 3 = \32.40

C. Using the monthly table for 10-day payroll

1. The monthly is 3 times the 10-day payroll.
2. Multiply the 10-day payroll by 3 to get a monthly equivalent.
3. Refer to the monthly table, using monthly equivalent wages and locate 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, and so on)

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, 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 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.

