NEW YORK STATE | Department of Taxation and Finance

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(1/26)

Yonkers Withholding Tax Tables and Methods

Effective January 1, 2026 – December 31, 2026

The information presented is current as of the publication's print date. Visit our website at ***www.tax.ny.gov*** for up-to-date information.

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Need help?

Visit our website at ***www.tax.ny.gov***
- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Withholding Tax Information Center:	518-485-6654
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the 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.

Method I

Table I

Yonkers

Resident

Income tax

Surcharge

Single

Weekly

Payroll period

Wages		Exemptions Claimed										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 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**	$0.05										
150	**160**	0.10										
160	**170**	0.15	$0.00									
170	**180**	0.20	0.10									
180	**190**	0.30	0.15	$0.05								
190	**200**	0.35	0.20	0.10								
200	**210**	0.40	0.30	0.15	$0.05							
210	**220**	0.45	0.35	0.20	0.10							
220	**230**	0.55	0.40	0.30	0.15	$0.05						
230	**240**	0.60	0.50	0.35	0.25	0.10						
240	**250**	0.65	0.55	0.40	0.30	0.15	$0.05					
250	**260**	0.75	0.60	0.50	0.35	0.25	0.10					
260	**270**	0.80	0.70	0.55	0.40	0.30	0.15	$0.05				
270	**280**	0.85	0.75	0.60	0.50	0.35	0.25	0.10				
280	**290**	0.95	0.80	0.70	0.55	0.45	0.30	0.20	$0.05			
290	**300**	1.00	0.85	0.75	0.60	0.50	0.35	0.25	0.10			
300	**310**	1.05	0.95	0.80	0.70	0.55	0.45	0.30	0.20	$0.05		
310	**320**	1.15	1.00	0.90	0.75	0.65	0.50	0.35	0.25	0.10		
320	**330**	1.20	1.05	0.95	0.80	0.70	0.55	0.45	0.30	0.20	$0.05	
330	**340**	1.30	1.15	1.00	0.90	0.75	0.65	0.50	0.40	0.25	0.15	$0.00
340	**350**	1.35	1.20	1.10	0.95	0.80	0.70	0.55	0.45	0.30	0.20	0.05
350	**360**	1.45	1.30	1.15	1.00	0.90	0.75	0.65	0.50	0.40	0.25	0.15
360	**370**	1.50	1.35	1.20	1.10	0.95	0.85	0.70	0.60	0.45	0.30	0.20
370	**380**	1.60	1.45	1.30	1.15	1.00	0.90	0.75	0.65	0.50	0.40	0.25
380	**390**	1.70	1.50	1.35	1.25	1.10	0.95	0.85	0.70	0.60	0.45	0.35
390	**400**	1.75	1.60	1.45	1.30	1.15	1.00	0.90	0.75	0.65	0.50	0.40
400	**410**	1.85	1.70	1.50	1.40	1.25	1.10	0.95	0.85	0.70	0.60	0.45
410	**420**	1.95	1.75	1.60	1.45	1.30	1.15	1.05	0.90	0.80	0.65	0.55
420	**430**	2.05	1.85	1.70	1.50	1.40	1.25	1.10	0.95	0.85	0.70	0.60
430	**440**	2.10	1.95	1.80	1.60	1.45	1.30	1.15	1.05	0.90	0.80	0.65
440	**450**	2.20	2.05	1.85	1.70	1.55	1.40	1.25	1.10	0.95	0.85	0.70
450	**460**	2.30	2.10	1.95	1.80	1.60	1.45	1.30	1.20	1.05	0.90	0.80
460	**470**	2.40	2.20	2.05	1.85	1.70	1.55	1.40	1.25	1.10	1.00	0.85
470	**480**	2.50	2.30	2.15	1.95	1.80	1.60	1.45	1.30	1.20	1.05	0.90
480	**490**	2.55	2.40	2.20	2.05	1.90	1.70	1.55	1.40	1.25	1.10	1.00
490	**500**	2.65	2.50	2.30	2.15	1.95	1.80	1.65	1.45	1.35	1.20	1.05
500	**510**	2.75	2.60	2.40	2.25	2.05	1.90	1.70	1.55	1.40	1.25	1.10
510	**520**	2.85	2.65	2.50	2.30	2.15	1.95	1.80	1.65	1.50	1.35	1.20
520	**530**	2.95	2.75	2.60	2.40	2.25	2.05	1.90	1.70	1.55	1.40	1.25
530	**540**	3.00	2.85	2.65	2.50	2.35	2.15	2.00	1.80	1.65	1.50	1.35
540	**550**	3.10	2.95	2.75	2.60	2.40	2.25	2.05	1.90	1.75	1.55	1.40
550	**560**	3.20	3.05	2.85	2.70	2.50	2.35	2.15	2.00	1.80	1.65	1.50
560	**570**	3.30	3.10	2.95	2.75	2.60	2.40	2.25	2.10	1.90	1.75	1.55
570	**580**	3.40	3.20	3.05	2.85	2.70	2.50	2.35	2.15	2.00	1.80	1.65
580	**590**	3.45	3.30	3.15	2.95	2.80	2.60	2.45	2.25	2.10	1.90	1.75
590	**600**	3.55	3.40	3.20	3.05	2.85	2.70	2.50	2.35	2.15	2.00	1.85
600	**610**	3.65	3.50	3.30	3.15	2.95	2.80	2.60	2.45	2.25	2.10	1.90
610	**620**	3.75	3.55	3.40	3.20	3.05	2.90	2.70	2.55	2.35	2.20	2.00
620	**630**	3.85	3.65	3.50	3.30	3.15	2.95	2.80	2.60	2.45	2.25	2.10
630	**640**	3.95	3.75	3.60	3.40	3.25	3.05	2.90	2.70	2.55	2.35	2.20
640	**650**	4.00	3.85	3.65	3.50	3.30	3.15	2.95	2.80	2.65	2.45	2.30
$650 & over		Use Method II, *Exact Calculation Method,* on pages 16 and 17.										

Method I

Table I

Yonkers

Resident

Income tax

Surcharge

Married

Weekly

Payroll period

Wages		Exemptions Claimed										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 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, *Exact Calculation Method,* on pages 18 and 19.										

Method I

Table II

Yonkers

Resident

Income tax

Surcharge

Single

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										
$0	**$200**											
200	**210**											
210	**220**											
220	**230**											
230	**240**											
240	**250**											
250	**260**											
260	**270**											
270	**280**											
280	**290**	$0.00										
290	**300**	0.05										
300	**320**	0.15										
320	**340**	0.30	$0.05									
340	**360**	0.45	0.20									
360	**380**	0.55	0.30	$0.05								
380	**400**	0.70	0.45	0.20								
400	**420**	0.80	0.55	0.30	$0.05							
420	**440**	0.95	0.70	0.45	0.20							
440	**460**	1.10	0.85	0.60	0.35	$0.10						
460	**480**	1.20	0.95	0.70	0.45	0.20						
480	**500**	1.35	1.10	0.85	0.60	0.35	$0.10					
500	**520**	1.45	1.20	0.95	0.70	0.45	0.20					
520	**540**	1.60	1.35	1.10	0.85	0.60	0.35	$0.10				
540	**560**	1.75	1.50	1.25	1.00	0.75	0.50	0.25				
560	**580**	1.85	1.60	1.35	1.10	0.85	0.60	0.35	$0.10			
580	**600**	2.00	1.75	1.50	1.25	1.00	0.75	0.50	0.25	$0.00		
600	**620**	2.15	1.85	1.60	1.35	1.10	0.85	0.60	0.35	0.10		
620	**640**	2.25	2.00	1.75	1.50	1.25	1.00	0.75	0.50	0.25	$0.00	
640	**660**	2.40	2.15	1.90	1.65	1.40	1.15	0.90	0.65	0.40	0.15	
660	**680**	2.55	2.30	2.00	1.75	1.50	1.25	1.00	0.75	0.50	0.25	$0.00
680	**700**	2.70	2.45	2.15	1.90	1.65	1.40	1.15	0.90	0.65	0.40	0.15
700	**720**	2.85	2.60	2.30	2.05	1.75	1.50	1.25	1.00	0.75	0.50	0.25
720	**740**	3.00	2.75	2.45	2.15	1.90	1.65	1.40	1.15	0.90	0.65	0.40
740	**760**	3.20	2.90	2.60	2.30	2.05	1.80	1.55	1.30	1.05	0.80	0.55
760	**780**	3.35	3.00	2.75	2.45	2.15	1.90	1.65	1.40	1.15	0.90	0.65
780	**800**	3.50	3.20	2.90	2.60	2.30	2.05	1.80	1.55	1.30	1.05	0.80
800	**820**	3.70	3.35	3.05	2.75	2.45	2.20	1.90	1.65	1.40	1.15	0.90
820	**840**	3.85	3.55	3.20	2.90	2.60	2.35	2.05	1.80	1.55	1.30	1.05
840	**860**	4.05	3.70	3.40	3.05	2.75	2.50	2.20	1.95	1.70	1.45	1.20
860	**880**	4.25	3.90	3.55	3.20	2.90	2.65	2.35	2.05	1.80	1.55	1.30
880	**900**	4.40	4.05	3.70	3.40	3.05	2.75	2.50	2.20	1.95	1.70	1.45
900	**920**	4.60	4.25	3.90	3.55	3.25	2.90	2.65	2.35	2.10	1.80	1.55
920	**940**	4.80	4.45	4.10	3.75	3.40	3.05	2.80	2.50	2.20	1.95	1.70
940	**960**	4.95	4.60	4.25	3.90	3.60	3.25	2.95	2.65	2.35	2.10	1.85
960	**980**	5.15	4.80	4.45	4.10	3.75	3.40	3.10	2.80	2.50	2.25	1.95
980	**1,000**	5.30	4.95	4.60	4.30	3.95	3.60	3.25	2.95	2.65	2.40	2.10
1,000	**1,020**	5.50	5.15	4.80	4.45	4.10	3.75	3.45	3.10	2.80	2.50	2.25
1,020	**1,040**	5.70	5.35	5.00	4.65	4.30	3.95	3.60	3.25	2.95	2.65	2.40
1,040	**1,060**	5.85	5.50	5.15	4.80	4.45	4.10	3.80	3.45	3.10	2.80	2.55
1,060	**1,080**	6.05	5.70	5.35	5.00	4.65	4.30	3.95	3.60	3.30	2.95	2.70
1,080	**1,100**	6.20	5.90	5.55	5.20	4.85	4.50	4.15	3.80	3.45	3.15	2.85
1,100	**1,120**	6.40	6.05	5.70	5.35	5.00	4.65	4.30	3.95	3.65	3.30	3.00
1,120	**1,140**	6.60	6.25	5.90	5.55	5.20	4.85	4.50	4.15	3.80	3.45	3.15
1,140	**1,160**	6.75	6.40	6.05	5.70	5.40	5.05	4.70	4.35	4.00	3.65	3.30
1,160	**1,180**	6.95	6.60	6.25	5.90	5.55	5.20	4.85	4.50	4.15	3.80	3.50
1,180	**1,200**	7.15	6.80	6.45	6.10	5.75	5.40	5.05	4.70	4.35	4.00	3.65
1,200	**1,220**	7.30	6.95	6.60	6.25	5.90	5.55	5.20	4.85	4.55	4.20	3.85
1,220	**1,240**	7.50	7.15	6.80	6.45	6.10	5.75	5.40	5.05	4.70	4.35	4.00
1,240	**1,260**	7.65	7.30	7.00	6.65	6.30	5.95	5.60	5.25	4.90	4.55	4.20
1,260	**1,280**	7.85	7.50	7.15	6.80	6.45	6.10	5.75	5.40	5.05	4.70	4.35
1,280	**1,300**	8.05	7.70	7.35	7.00	6.65	6.30	5.95	5.60	5.25	4.90	4.55
$1,300 & over		Use Method II, *Exact Calculation Method,* on pages 16 and 17.										

Method I

Table II

Yonkers

Resident

Income tax

Surcharge

Married

Biweekly

Payroll period

Wages		Exemptions Claimed										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 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, *Exact Calculation Method,* on pages 18 and 19.										

Method I

Table III

Yonkers

Resident

Income tax

Surcharge

Single

Semimonthly

Payroll period

Wages		Exemptions Claimed										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 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**	$0.00										
320	**340**	0.15										
340	**360**	0.25	$0.00									
360	**380**	0.40	0.15									
380	**400**	0.55	0.25	$0.00								
400	**420**	0.65	0.40	0.10								
420	**440**	0.80	0.50	0.25								
440	**460**	0.95	0.65	0.40	$0.10							
460	**480**	1.05	0.80	0.50	0.25							
480	**500**	1.20	0.90	0.65	0.35	$0.10						
500	**520**	1.30	1.05	0.75	0.50	0.25						
520	**540**	1.45	1.20	0.90	0.65	0.35	$0.10					
540	**560**	1.60	1.30	1.05	0.75	0.50	0.20					
560	**580**	1.70	1.45	1.15	0.90	0.60	0.35	$0.10				
580	**600**	1.85	1.55	1.30	1.00	0.75	0.50	0.20				
600	**620**	1.95	1.70	1.45	1.15	0.90	0.60	0.35	$0.05			
620	**640**	2.10	1.85	1.55	1.30	1.00	0.75	0.45	0.20			
640	**660**	2.25	1.95	1.70	1.40	1.15	0.85	0.60	0.35	$0.05		
660	**680**	2.35	2.10	1.80	1.55	1.25	1.00	0.75	0.45	0.20		
680	**700**	2.50	2.20	1.95	1.70	1.40	1.15	0.85	0.60	0.30	$0.05	
700	**720**	2.65	2.35	2.10	1.80	1.55	1.25	1.00	0.70	0.45	0.15	
720	**740**	2.80	2.50	2.20	1.95	1.65	1.40	1.10	0.85	0.60	0.30	$0.05
740	**760**	2.95	2.65	2.35	2.05	1.80	1.50	1.25	1.00	0.70	0.45	0.15
760	**780**	3.10	2.80	2.50	2.20	1.95	1.65	1.40	1.10	0.85	0.55	0.30
780	**800**	3.25	2.95	2.65	2.35	2.05	1.80	1.50	1.25	0.95	0.70	0.40
800	**820**	3.40	3.10	2.80	2.50	2.20	1.90	1.65	1.35	1.10	0.85	0.55
820	**840**	3.60	3.25	2.95	2.65	2.30	2.05	1.75	1.50	1.25	0.95	0.70
840	**860**	3.75	3.40	3.10	2.80	2.45	2.20	1.90	1.65	1.35	1.10	0.80
860	**880**	3.95	3.60	3.25	2.95	2.60	2.30	2.05	1.75	1.50	1.20	0.95
880	**900**	4.10	3.75	3.40	3.05	2.75	2.45	2.15	1.90	1.60	1.35	1.10
900	**920**	4.30	3.95	3.55	3.20	2.90	2.60	2.30	2.05	1.75	1.50	1.20
920	**940**	4.45	4.10	3.75	3.40	3.05	2.75	2.45	2.15	1.90	1.60	1.35
940	**960**	4.65	4.30	3.90	3.55	3.20	2.90	2.60	2.30	2.00	1.75	1.45
960	**980**	4.85	4.45	4.10	3.75	3.35	3.05	2.75	2.45	2.15	1.85	1.60
980	**1,000**	5.00	4.65	4.25	3.90	3.55	3.20	2.90	2.60	2.30	2.00	1.75
1,000	**1,020**	5.20	4.80	4.45	4.05	3.70	3.35	3.05	2.75	2.40	2.15	1.85
1,020	**1,040**	5.40	5.00	4.60	4.25	3.90	3.50	3.20	2.90	2.55	2.25	2.00
1,040	**1,060**	5.55	5.20	4.80	4.45	4.05	3.70	3.35	3.00	2.70	2.40	2.10
1,060	**1,080**	5.75	5.35	5.00	4.60	4.25	3.85	3.50	3.15	2.85	2.55	2.25
1,080	**1,100**	5.90	5.55	5.15	4.80	4.40	4.05	3.70	3.30	3.00	2.70	2.40
1,100	**1,120**	6.10	5.75	5.35	4.95	4.60	4.20	3.85	3.50	3.15	2.85	2.55
1,120	**1,140**	6.30	5.90	5.55	5.15	4.80	4.40	4.05	3.65	3.30	3.00	2.70
1,140	**1,160**	6.45	6.10	5.70	5.35	4.95	4.60	4.20	3.85	3.50	3.15	2.85
1,160	**1,180**	6.65	6.25	5.90	5.50	5.15	4.75	4.40	4.00	3.65	3.30	3.00
1,180	**1,200**	6.85	6.45	6.05	5.70	5.30	4.95	4.55	4.20	3.85	3.45	3.15
1,200	**1,220**	7.00	6.65	6.25	5.90	5.50	5.10	4.75	4.35	4.00	3.65	3.30
1,220	**1,240**	7.20	6.80	6.45	6.05	5.70	5.30	4.95	4.55	4.15	3.80	3.45
1,240	**1,260**	7.35	7.00	6.60	6.25	5.85	5.50	5.10	4.75	4.35	4.00	3.60
1,260	**1,280**	7.55	7.15	6.80	6.40	6.05	5.65	5.30	4.90	4.55	4.15	3.80
1,280	**1,300**	7.75	7.35	7.00	6.60	6.20	5.85	5.45	5.10	4.70	4.35	3.95
1,300	**1,320**	7.90	7.55	7.15	6.80	6.40	6.05	5.65	5.25	4.90	4.50	4.15
1,320	**1,340**	8.10	7.70	7.35	6.95	6.60	6.20	5.85	5.45	5.10	4.70	4.30
1,340	**1,360**	8.25	7.90	7.50	7.15	6.75	6.40	6.00	5.65	5.25	4.90	4.50
$1,360 & over		Use Method II, *Exact Calculation Method,* on pages 16 and 17.										

Method I

Table III

Yonkers

Resident

Income tax

Surcharge

Married

Semimonthly

Payroll period

Wages		Exemptions Claimed										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 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, *Exact Calculation Method,* on pages 18 and 19.										

Method I

Table IV

Yonkers

Resident

Income tax

Surcharge

Single

Monthly

Payroll period

Wages		Exemptions Claimed										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 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, *Exact Calculation Method,* on pages 16 and 17.										

Method I

Table IV

Yonkers

Resident

Income tax

Surcharge

Married

Monthly

Payroll period

Wages		Exemptions Claimed										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 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, *Exact Calculation Method,* on pages 18 and 19.										

Method I

Table V

Yonkers

Resident

Income tax

Surcharge

Single

Daily

Payroll period

Wages		**Exemptions Claimed**										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 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
$130 & over		Use Method II, *Exact Calculation Method,* on pages 16 and 17.										

Method I

Table V

Yonkers

Resident

Income tax

Surcharge

Married

Daily

Payroll period

Wages		Exemptions Claimed										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 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, *Exact Calculation Method,* on pages 18 and 19.										

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

1. Amount from table A on page 14 is $200.05 for single, weekly payroll, 3 exemptions. $400 wages - $200.05 = $199.95 net wages.
2. 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).
3. $199.95 - $163 (from column 3, line 2) = $36.95.
4. $36.95 x 0.0440 (from column 4, line 2) = $1.63.
5. $1.63 + $6.38 (from column 5, line 2) = $8.01.
   $8.01 x 0.1675 = $1.34. Withhold this amount.

Example 2:

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

1. 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.
2. 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).
3. $4,650.00 - $4,485 (from column 3, line 7) = $165.00.
4. $165.00 x 0.0753 (from column 4, line 7) = $12.43.
5. $12.43 + $246.08 (from column 5, line 7) = $258.51.
   $258.51 x 0.1675 = $43.30. Withhold this amount.

Example 3:

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

1. 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.
2. 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).
3. $49,133.40 - $22,117 (from column 3, line 10) = $27,016.40.
4. $27,016.40 x 0.0735 (from column 4, line 10) = $1,985.71.
5. $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 4:

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

1. Amount from table A on page 14 is $36.15 for single, daily payroll, 2 exemptions. $750 wages - $36.15 = $713.85 net wages.
2. 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).
3. $713.85 - $606 (from column 3, line 8) = $107.85.
4. $107.85 x 0.0640 (from column 4, line 8) = $6.90.
5. $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: At least	But less than	Subtract column 3 amount from net wages	Multiply the result by column 4 amount	Add the result to column 5 amount. Multiply by 16.75% (0.1675). Withhold the product.
	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 - B Biweekly payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At least	But less than	Subtract column 3 amount from net wages	Multiply the result by column 4 amount	Add the result to column 5 amount. Multiply by 16.75% (0.1675). Withhold the product.
	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 - C Semimonthly payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At least	But less than	Subtract column 3 amount from net wages	Multiply the result by column 4 amount	Add the result to column 5 amount. Multiply by 16.75% (0.1675). Withhold the product.
	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		

Table II - D Monthly payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At least	But less than	Subtract column 3 amount from net wages	Multiply the result by column 4 amount	Add the result to column 5 amount. Multiply by 16.75% (0.1675). Withhold the product.
	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 - E Daily payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At least	But less than	Subtract column 3 amount from net wages	Multiply the result by column 4 amount	Add the result to column 5 amount. Multiply by 16.75% (0.1675). Withhold the product.
	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		

Annual Tax Rate Schedule

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At least	But less than	Subtract column 3 amount from net wages	Multiply the result by column 4 amount	Add the result to column 5 amount. Multiply by 16.75% (0.1675). The result is the annualized tax.
	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

1. Amount from table A on page 14 is $229.90 for married, weekly payroll 4 exemptions. $400 wages - $229.90 = $170.10 net wages.
2. 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).
3. $170.10 - $163 (from column 3, line 2) = $7.10.
4. $7.10 x 0.0440 (from column 4, line 2) = $0.31.
5. $0.31 + $6.38 (from column 5, line 2) = $6.69.
   $6.69 x 0.1675 = $1.12. Withhold this amount.

Example 2:

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

1. 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.
2. 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).
3. $4,543.80 - $4,485 (from column 3, line 7) = $58.80.
4. $58.80 x 0.0707 (from column 4, line 7) = $4.15.
5. $4.15 + $243.96 (from column 5, line 7) = $248.11.
   $248.11 x 0.1675 = $41.56. Withhold this amount.

Example 3:

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

1. 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.
2. 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).
3. $49,087.60 - $31,100 (from column 3, line 11) = $17,987.60.
4. $17,987.60 x 0.0735 (from column 4, line 11) = $1,322.09.
5. $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 4:

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

1. Amount from table A on page 14 is $38.30 for married, daily payroll, 2 exemptions. $750 wages - $38.30 = $711.70 net wages.
2. 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).
3. $711.70 - $606 (from column 3, line 8) = $105.70.
4. $105.70 x 0.0811 (from column 4, line 8) = $8.47.
5. $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

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At least	But less than	Subtract column 3 amount from net wages	Multiply the result by column 4 amount	Add the result to column 5 amount. Multiply by 16.75% (0.1675). Withhold the product.
	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 - B Biweekly payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At least	But less than	Subtract column 3 amount from net wages	Multiply the result by column 4 amount	Add the result to column 5 amount. Multiply by 16.75% (0.1675). Withhold the product.
	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 - C Semimonthly payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At least	But less than	Subtract column 3 amount from net wages	Multiply the result by column 4 amount	Add the result to column 5 amount. Multiply by 16.75% (0.1675). Withhold the product.
	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		

Table II - D Monthly payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At least	But less than	Subtract column 3 amount from net wages	Multiply the result by column 4 amount	Add the result to column 5 amount. Multiply by 16.75% (0.1675). Withhold the product.
	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 - E Daily payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At least	But less than	Subtract column 3 amount from net wages	Multiply the result by column 4 amount	Add the result to column 5 amount. Multiply by 16.75% (0.1675). Withhold the product.
	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		

Annual Tax Rate Schedule

Line	If the amount of net wages (after subtracting deductions and exemptions) is: At least	But less than	Subtract column 3 amount from net wages	Multiply the result by column 4 amount	Add the result to column 5 amount. Multiply by 16.75% (0.1675). The result is the annualized tax.
	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

Gross pay		Tax to be withheld
At least	But less than	
$0	$77	$0.00
77	83	0.10
83	93	0.15
93	103	0.20
103	113	0.25
113	123	0.30
123	133	0.35
133	143	0.40
143	153	0.45
153	163	0.50
163	173	0.55
173	183	0.60
183	193	0.65
193	204	0.80
204	214	0.85
214	224	0.90
224	234	0.95
234	244	1.00
244	254	1.05
254	264	1.10
264	274	1.15
274	284	1.20
284	294	1.25
294	304	1.30
304	314	1.35
314	324	1.40
324	334	1.45
334	344	1.50
344	354	1.55
354	364	1.60
364	374	1.65
374	385	1.70
385	395	1.85
395	405	1.90
405	415	1.95
415	425	2.00
425	435	2.05
435	445	2.10
445	455	2.15
455	465	2.20
465	475	2.25
475	485	2.30
485	495	2.35
495	505	2.40
505	515	2.45
515	525	2.50
525	535	2.55
535	545	2.60
545	555	2.65
555	565	2.70
565	575	2.75
575	577	2.80

For wages of $577 or more, multiply amount by 0.50%.

Biweekly

Gross pay		Tax to be withheld
At least	But less than	
$0	$154	$0.00
154	166	0.20
166	186	0.30
186	206	0.40
206	226	0.50
226	246	0.60
246	266	0.70
266	286	0.80
286	306	0.90
306	326	1.00
326	346	1.10
346	366	1.20
366	385	1.30
385	387	1.50
387	407	1.60
407	427	1.70
427	447	1.80
447	467	1.90
467	487	2.00
487	507	2.10
507	527	2.20
527	547	2.30
547	567	2.40
567	587	2.50
587	607	2.60
607	627	2.70
627	647	2.80
647	667	2.90
667	687	3.00
687	707	3.10
707	727	3.20
727	747	3.30
747	767	3.40
767	770	3.50
770	789	3.70
789	809	3.80
809	829	3.90
829	849	4.00
849	869	4.10
869	889	4.20
889	909	4.30
909	929	4.40
929	949	4.50
949	969	4.60
969	989	4.70
989	1,009	4.80
1,009	1,029	4.90
1,029	1,049	5.00
1,049	1,069	5.10
1,069	1,089	5.20
1,089	1,109	5.30
1,109	1,129	5.40
1,129	1,149	5.50
1,149	1,154	5.60

For wages of $1,154 or more, multiply amount by 0.50%.

Semimonthly

Gross pay		Tax to be withheld
At least	But less than	
$0	$167	$0.00
167	175	0.20
175	195	0.30
195	215	0.40
215	235	0.50
235	255	0.60
255	275	0.70
275	295	0.80
295	315	0.90
315	335	1.00
335	355	1.10
355	375	1.20
375	395	1.30
395	415	1.40
415	417	1.50
417	434	1.70
434	454	1.80
454	474	1.90
474	494	2.00
494	514	2.10
514	534	2.20
534	554	2.30
554	574	2.40
574	594	2.50
594	614	2.60
614	634	2.70
634	654	2.80
654	674	2.90
674	694	3.00
694	714	3.10
714	734	3.20
734	754	3.30
754	774	3.40
774	794	3.50
794	814	3.60
814	834	3.70
834	852	4.00
852	872	4.10
872	892	4.20
892	912	4.30
912	932	4.40
932	952	4.50
952	972	4.60
972	992	4.70
992	1,012	4.80
1,012	1,032	4.90
1,032	1,052	5.00
1,052	1,072	5.10
1,072	1,092	5.20
1,092	1,112	5.30
1,112	1,132	5.40
1,132	1,152	5.50
1,152	1,172	5.60
1,172	1,192	5.70
1,192	1,212	5.80
1,212	1,232	5.90
1,232	1,251	6.00

For wages of $1,251 or more, multiply amount by 0.50%.

Monthly

Gross pay		Tax to be withheld
At least	But less than	
$0	$334	$0.00
334	350	0.40
350	390	0.60
390	430	0.80
430	470	1.00
470	510	1.20
510	550	1.40
550	590	1.60
590	630	1.80
630	670	2.00
670	710	2.20
710	750	2.40
750	790	2.60
790	830	2.80
830	834	3.00
834	867	3.40
867	907	3.60
907	947	3.80
947	987	4.00
987	1,027	4.20
1,027	1,067	4.40
1,067	1,107	4.60
1,107	1,147	4.80
1,147	1,187	5.00
1,187	1,227	5.20
1,227	1,267	5.40
1,267	1,307	5.60
1,307	1,347	5.80
1,347	1,387	6.00
1,387	1,427	6.20
1,427	1,467	6.40
1,467	1,507	6.60
1,507	1,547	6.80
1,547	1,587	7.00
1,587	1,627	7.20
1,627	1,667	7.40
1,667	1,704	8.00
1,704	1,744	8.20
1,744	1,784	8.40
1,784	1,824	8.60
1,824	1,864	8.80
1,864	1,904	9.00
1,904	1,944	9.20
1,944	1,984	9.40
1,984	2,024	9.60
2,024	2,064	9.80
2,064	2,104	10.00
2,104	2,144	10.20
2,144	2,184	10.40
2,184	2,224	10.60
2,224	2,264	10.80
2,264	2,304	11.00
2,304	2,344	11.20
2,344	2,384	11.40
2,384	2,424	11.60
2,424	2,464	11.80
2,464	2,501	12.00

For wages of $2,501 or more, multiply amount by 0.50%.

Daily

Gross pay		Tax to be withheld
At least	But less than	
$0	$16	$0.00
16	27	0.05
27	39	0.10
39	43	0.15
43	53	0.20
53	63	0.25
63	73	0.30
73	77	0.35
77	89	0.40
89	99	0.45
99	109	0.50
109	116	0.55

For wages of $116 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: At least	But less than	The exemption amount is
	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: At least	But less than	The exemption amount is
	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: At least	But less than	The exemption amount is
	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: At least	But less than	The exemption amount is
	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: At least	But less than	The exemption amount is
	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 (exemption) = $162

Step 3 $162 x 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 (exemption) = $275

Step 3 $275 x 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: Over	But not over	The annualized exclusion is
	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 X 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 X 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 X 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 X 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 X 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 ÷ 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) ÷ 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 ÷ 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 x 3 = $31.95

Example 2: Yonkers - Nonresident Earnings Tax

Quarterly wages of $6,750:

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

C. Using the monthly table for 10-day payroll

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