



New York State Withholding Tax Tables and Methods

Effective January 1, 2023

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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 2023

The 2023 New York State personal income tax rate schedules have been revised to reflect certain income tax rate reductions enacted under Chapter 60 of the Laws of 2016 (Part TT) and accelerated under Chapter 59 of the Laws of 2022 (Subpart A of Part A). They have also been revised to reflect certain income tax rate increases enacted under Chapter 59 of the Laws of 2021 (Part A). Accordingly, effective for payrolls made on or after January 1, 2023, employers must use the revised withholding tax tables and methods in this publication to compute the amount of New York State taxes to be withheld from employees.

Form IT-2104 — Employee's Withholding Allowance Certificate

Employers should encourage employees who completed a Form IT-2104 prior to January 1, 2023, using the worksheet to compute withholding allowances, or the charts in Part 5 or Part 6 to compute an additional dollar amount of New York State withholding, to complete a 2023 Form IT-2104 to verify if the number of withholding allowances or additional dollar amount claimed is correct for tax year 2023.

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, 2023

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

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

- If you withhold income tax from an employee's regular wages, you can use one of the following methods for the supplemental wages:
 - a. Withhold at the New York State supplemental rate of 11.70% (.1170).
 - 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.

WAGES		EXEMPTIONS CLAIMED										10	
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more	
TAX TO BE WITHHELD													
Method I	\$0	\$100	\$0.00										
	100	105	0.00										
	105	110	0.00										
Table I	110	115	0.00										
	115	120	0.00										
	120	125	0.00										
NY STATE	125	130	0.00										
	130	135	0.00										
	135	140	0.00										
Income Tax	140	145	0.00										
	145	150	0.20										
	150	160	0.50										
SINGLE	160	170	0.90	\$0.10									
	170	180	1.30	0.50									
	180	190	1.70	0.90	\$0.20								
WEEKLY	190	200	2.10	1.30	0.60								
	200	210	2.50	1.70	1.00	\$0.20							
	210	220	2.90	2.10	1.40	0.60							
Payroll Period	220	230	3.30	2.50	1.80	1.00	\$0.20						
	230	240	3.70	2.90	2.20	1.40	0.60						
	240	250	4.10	3.30	2.60	1.80	1.00	\$0.30					
	250	260	4.50	3.70	3.00	2.20	1.40	0.70					
	260	270	4.90	4.10	3.40	2.60	1.80	1.10	\$0.30				
	270	280	5.30	4.50	3.80	3.00	2.20	1.50	0.70				
	280	290	5.70	4.90	4.20	3.40	2.60	1.90	1.10	\$0.30			
	290	300	6.10	5.30	4.60	3.80	3.00	2.30	1.50	0.70	\$0.00		
	300	310	6.50	5.70	5.00	4.20	3.40	2.70	1.90	1.10	0.40		
	310	320	7.00	6.10	5.40	4.60	3.80	3.10	2.30	1.50	0.80	\$0.00	
	320	330	7.40	6.50	5.80	5.00	4.20	3.50	2.70	1.90	1.20	0.40	
	330	340	7.90	7.00	6.20	5.40	4.60	3.90	3.10	2.30	1.60	0.80	\$0.00
	340	350	8.30	7.40	6.60	5.80	5.00	4.30	3.50	2.70	2.00	1.20	0.40
	350	360	8.80	7.90	7.00	6.20	5.40	4.70	3.90	3.10	2.40	1.60	0.80
	360	370	9.20	8.30	7.50	6.60	5.80	5.10	4.30	3.50	2.80	2.00	1.20
	370	380	9.70	8.80	7.90	7.10	6.20	5.50	4.70	3.90	3.20	2.40	1.60
	380	390	10.20	9.20	8.40	7.50	6.60	5.90	5.10	4.30	3.60	2.80	2.00
	390	400	10.80	9.80	8.80	8.00	7.10	6.30	5.50	4.70	4.00	3.20	2.40
	400	410	11.30	10.30	9.30	8.40	7.50	6.70	5.90	5.10	4.40	3.60	2.80
	410	420	11.80	10.80	9.80	8.90	8.00	7.10	6.30	5.50	4.80	4.00	3.20
	420	430	12.40	11.30	10.30	9.30	8.40	7.60	6.70	5.90	5.20	4.40	3.60
	430	440	12.90	11.90	10.80	9.80	8.90	8.00	7.20	6.30	5.60	4.80	4.00
	440	450	13.50	12.40	11.40	10.40	9.30	8.50	7.60	6.70	6.00	5.20	4.40
	450	460	14.00	13.00	11.90	10.90	9.90	8.90	8.10	7.20	6.40	5.60	4.80
	460	470	14.60	13.50	12.50	11.40	10.40	9.40	8.50	7.60	6.80	6.00	5.20
	470	480	15.10	14.10	13.00	12.00	10.90	9.90	9.00	8.10	7.20	6.40	5.60
	480	490	15.70	14.60	13.60	12.50	11.40	10.40	9.40	8.50	7.70	6.80	6.00
	490	500	16.20	15.20	14.10	13.10	12.00	11.00	10.00	9.00	8.10	7.30	6.40
	500	510	16.80	15.70	14.70	13.60	12.60	11.50	10.50	9.50	8.60	7.70	6.90
	510	520	17.30	16.30	15.20	14.20	13.10	12.00	11.00	10.00	9.00	8.20	7.30
	520	530	17.90	16.80	15.80	14.70	13.70	12.60	11.50	10.50	9.50	8.60	7.80
	530	540	18.40	17.40	16.30	15.30	14.20	13.10	12.10	11.00	10.00	9.10	8.20
	540	550	19.00	17.90	16.90	15.80	14.80	13.70	12.60	11.60	10.60	9.60	8.70
	550	560	19.50	18.50	17.40	16.40	15.30	14.20	13.20	12.10	11.10	10.10	9.10
	560	570	20.10	19.00	18.00	16.90	15.90	14.80	13.70	12.70	11.60	10.60	9.60
	570	580	20.60	19.60	18.50	17.50	16.40	15.30	14.30	13.20	12.20	11.10	10.10
	580	590	21.20	20.10	19.10	18.00	17.00	15.90	14.80	13.80	12.70	11.70	10.60
	590	600	21.70	20.70	19.60	18.60	17.50	16.40	15.40	14.30	13.30	12.20	11.20
	600	610	22.30	21.20	20.20	19.10	18.10	17.00	15.90	14.90	13.80	12.80	11.70
	610	620	22.80	21.80	20.70	19.70	18.60	17.50	16.50	15.40	14.40	13.30	12.30
	620	630	23.40	22.30	21.30	20.20	19.20	18.10	17.00	16.00	14.90	13.90	12.80
	630	640	23.90	22.90	21.80	20.80	19.70	18.60	17.60	16.50	15.50	14.40	13.40
	640	650	24.50	23.40	22.40	21.30	20.30	19.20	18.10	17.10	16.00	15.00	13.90
\$650 & OVER			Use Method II, "Exact Calculation Method," on pages 16 and 17.										

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$100	\$0.00										
100	105	0.00										
105	110	0.00										
110	115	0.00										
115	120	0.00										
120	125	0.00										
125	130	0.00										
130	135	0.00										
135	140	0.00										
140	145	0.00										
145	150	0.00										
150	160	0.10										
160	170	0.50										
170	180	0.90	\$0.10									
180	190	1.30	0.50									
190	200	1.70	0.90	\$0.10								
200	210	2.10	1.30	0.50								
210	220	2.50	1.70	0.90	\$0.20							
220	230	2.90	2.10	1.30	0.60							
230	240	3.30	2.50	1.70	1.00	\$0.20						
240	250	3.70	2.90	2.10	1.40	0.60						
250	260	4.10	3.30	2.50	1.80	1.00	\$0.20					
260	270	4.50	3.70	2.90	2.20	1.40	0.60					
270	280	4.90	4.10	3.30	2.60	1.80	1.00	\$0.30				
280	290	5.30	4.50	3.70	3.00	2.20	1.40	0.70	\$0.00			
290	300	5.70	4.90	4.10	3.40	2.60	1.80	1.10	0.30			
300	310	6.10	5.30	4.50	3.80	3.00	2.20	1.50	0.70	\$0.00		
310	320	6.50	5.70	4.90	4.20	3.40	2.60	1.90	1.10	0.30		
320	330	6.90	6.10	5.30	4.60	3.80	3.00	2.30	1.50	0.70	\$0.00	
330	340	7.40	6.50	5.70	5.00	4.20	3.40	2.70	1.90	1.10	0.40	
340	350	7.80	7.00	6.10	5.40	4.60	3.80	3.10	2.30	1.50	0.80	\$0.00
350	360	8.30	7.40	6.50	5.80	5.00	4.20	3.50	2.70	1.90	1.20	0.40
360	370	8.70	7.90	7.00	6.20	5.40	4.60	3.90	3.10	2.30	1.60	0.80
370	380	9.20	8.30	7.40	6.60	5.80	5.00	4.30	3.50	2.70	2.00	1.20
380	390	9.70	8.80	7.90	7.00	6.20	5.40	4.70	3.90	3.10	2.40	1.60
390	400	10.20	9.20	8.30	7.50	6.60	5.80	5.10	4.30	3.50	2.80	2.00
400	410	10.70	9.70	8.80	7.90	7.10	6.20	5.50	4.70	3.90	3.20	2.40
410	420	11.30	10.20	9.20	8.40	7.50	6.70	5.90	5.10	4.30	3.60	2.80
420	430	11.80	10.80	9.80	8.80	8.00	7.10	6.30	5.50	4.70	4.00	3.20
430	440	12.40	11.30	10.30	9.30	8.40	7.60	6.70	5.90	5.10	4.40	3.60
440	450	12.90	11.80	10.80	9.80	8.90	8.00	7.10	6.30	5.50	4.80	4.00
450	460	13.50	12.40	11.30	10.30	9.30	8.50	7.60	6.70	5.90	5.20	4.40
460	470	14.00	12.90	11.90	10.90	9.80	8.90	8.00	7.20	6.30	5.60	4.80
470	480	14.60	13.50	12.40	11.40	10.40	9.40	8.50	7.60	6.80	6.00	5.20
480	490	15.10	14.00	13.00	11.90	10.90	9.90	8.90	8.10	7.20	6.40	5.60
490	500	15.70	14.60	13.50	12.50	11.40	10.40	9.40	8.50	7.70	6.80	6.00
500	510	16.20	15.10	14.10	13.00	12.00	10.90	9.90	9.00	8.10	7.20	6.40
510	520	16.80	15.70	14.60	13.60	12.50	11.50	10.40	9.40	8.60	7.70	6.80
520	530	17.30	16.20	15.20	14.10	13.10	12.00	11.00	10.00	9.00	8.10	7.30
530	540	17.90	16.80	15.70	14.70	13.60	12.60	11.50	10.50	9.50	8.60	7.70
540	550	18.40	17.30	16.30	15.20	14.20	13.10	12.10	11.00	10.00	9.00	8.20
550	560	19.00	17.90	16.80	15.80	14.70	13.70	12.60	11.50	10.50	9.50	8.60
560	570	19.50	18.40	17.40	16.30	15.30	14.20	13.20	12.10	11.10	10.00	9.10
570	580	20.10	19.00	17.90	16.90	15.80	14.80	13.70	12.60	11.60	10.60	9.60
580	590	20.60	19.50	18.50	17.40	16.40	15.30	14.30	13.20	12.10	11.10	10.10
590	600	21.20	20.10	19.00	18.00	16.90	15.90	14.80	13.70	12.70	11.60	10.60
600	610	21.70	20.60	19.60	18.50	17.50	16.40	15.40	14.30	13.20	12.20	11.10
610	620	22.30	21.20	20.10	19.10	18.00	17.00	15.90	14.80	13.80	12.70	11.70
620	630	22.80	21.70	20.70	19.60	18.60	17.50	16.50	15.40	14.30	13.30	12.20
630	640	23.40	22.30	21.20	20.20	19.10	18.10	17.00	15.90	14.90	13.80	12.80
640	650	23.90	22.80	21.80	20.70	19.70	18.60	17.60	16.50	15.40	14.40	13.30
\$650 & OVER		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I

Table I

NY STATE

Income Tax

MARRIED

WEEKLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10	
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more	
TAX TO BE WITHHELD													
Method I	\$0	\$200	\$0.00										
	200	210	0.00										
	210	220	0.00										
Table II	220	230	0.00										
	230	240	0.00										
	240	250	0.00										
NY STATE	250	260	0.00										
	260	270	0.00										
	270	280	0.00										
Income Tax	280	290	0.00										
	290	300	0.40										
	300	320	1.00										
SINGLE	320	340	1.80	\$0.30									
	340	360	2.60	1.10									
	360	380	3.40	1.90	\$0.30								
BIWEEKLY	380	400	4.20	2.70	1.10								
	400	420	5.00	3.50	1.90	\$0.40							
	420	440	5.80	4.30	2.70	1.20							
Payroll Period	440	460	6.60	5.10	3.50	2.00	\$0.50						
	460	480	7.40	5.90	4.30	2.80	1.30						
	480	500	8.20	6.70	5.10	3.60	2.10	\$0.50					
	500	520	9.00	7.50	5.90	4.40	2.90	1.30					
	520	540	9.80	8.30	6.70	5.20	3.70	2.10	\$0.60				
	540	560	10.60	9.10	7.50	6.00	4.50	2.90	1.40	\$0.00			
	560	580	11.40	9.90	8.30	6.80	5.30	3.70	2.20	0.60			
	580	600	12.20	10.70	9.10	7.60	6.10	4.50	3.00	1.40	\$0.00		
	600	620	13.00	11.50	9.90	8.40	6.90	5.30	3.80	2.20	0.70		
	620	640	13.90	12.30	10.70	9.20	7.70	6.10	4.60	3.00	1.50	\$0.00	
	640	660	14.80	13.10	11.50	10.00	8.50	6.90	5.40	3.80	2.30	0.80	
	660	680	15.70	14.00	12.30	10.80	9.30	7.70	6.20	4.60	3.10	1.60	\$0.00
	680	700	16.60	14.90	13.10	11.60	10.10	8.50	7.00	5.40	3.90	2.40	0.80
	700	720	17.50	15.80	14.00	12.40	10.90	9.30	7.80	6.20	4.70	3.20	1.60
	720	740	18.40	16.70	14.90	13.20	11.70	10.10	8.60	7.00	5.50	4.00	2.40
	740	760	19.40	17.60	15.80	14.10	12.50	10.90	9.40	7.80	6.30	4.80	3.20
	760	780	20.50	18.50	16.70	15.00	13.30	11.70	10.20	8.60	7.10	5.60	4.00
	780	800	21.50	19.50	17.60	15.90	14.20	12.50	11.00	9.40	7.90	6.40	4.80
	800	820	22.60	20.60	18.50	16.80	15.10	13.40	11.80	10.20	8.70	7.20	5.60
	820	840	23.70	21.60	19.60	17.70	16.00	14.30	12.60	11.00	9.50	8.00	6.40
	840	860	24.80	22.70	20.60	18.60	16.90	15.20	13.40	11.80	10.30	8.80	7.20
	860	880	25.90	23.80	21.70	19.70	17.80	16.10	14.30	12.60	11.10	9.60	8.00
	880	900	27.00	24.90	22.70	20.70	18.70	17.00	15.20	13.50	11.90	10.40	8.80
	900	920	28.10	26.00	23.80	21.80	19.70	17.90	16.10	14.40	12.70	11.20	9.60
	920	940	29.20	27.10	24.90	22.80	20.80	18.80	17.00	15.30	13.60	12.00	10.40
	940	960	30.30	28.20	26.00	23.90	21.80	19.80	17.90	16.20	14.50	12.80	11.20
	960	980	31.40	29.30	27.10	25.00	22.90	20.90	18.90	17.10	15.40	13.60	12.00
	980	1,000	32.50	30.40	28.20	26.10	24.00	21.90	19.90	18.00	16.30	14.50	12.80
	1,000	1,020	33.60	31.50	29.30	27.20	25.10	23.00	21.00	18.90	17.20	15.40	13.70
	1,020	1,040	34.70	32.60	30.40	28.30	26.20	24.10	22.00	20.00	18.10	16.30	14.60
	1,040	1,060	35.80	33.70	31.50	29.40	27.30	25.20	23.10	21.00	19.00	17.20	15.50
	1,060	1,080	36.90	34.80	32.60	30.50	28.40	26.30	24.20	22.10	20.10	18.10	16.40
	1,080	1,100	38.00	35.90	33.70	31.60	29.50	27.40	25.30	23.20	21.10	19.10	17.30
	1,100	1,120	39.10	37.00	34.80	32.70	30.60	28.50	26.40	24.30	22.20	20.20	18.20
	1,120	1,140	40.20	38.10	35.90	33.80	31.70	29.60	27.50	25.40	23.20	21.20	19.20
	1,140	1,160	41.30	39.20	37.00	34.90	32.80	30.70	28.60	26.50	24.30	22.30	20.20
	1,160	1,180	42.40	40.30	38.10	36.00	33.90	31.80	29.70	27.60	25.40	23.30	21.30
	1,180	1,200	43.50	41.40	39.20	37.10	35.00	32.90	30.80	28.70	26.50	24.40	22.30
	1,200	1,220	44.60	42.50	40.30	38.20	36.10	34.00	31.90	29.80	27.60	25.50	23.40
	1,220	1,240	45.70	43.60	41.40	39.30	37.20	35.10	33.00	30.90	28.70	26.60	24.50
	1,240	1,260	46.80	44.70	42.50	40.40	38.30	36.20	34.10	32.00	29.80	27.70	25.60
	1,260	1,280	47.90	45.80	43.60	41.50	39.40	37.30	35.20	33.10	30.90	28.80	26.70
1,280	1,300	49.00	46.90	44.70	42.60	40.50	38.40	36.30	34.20	32.00	29.90	27.80	
\$1,300 & OVER		Use Method II, "Exact Calculation Method," on pages 16 and 17.											

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$220	\$0.00										
220	230	0.00										
230	240	0.00										
240	250	0.00										
250	260	0.00										
260	270	0.00										
270	280	0.00										
280	290	0.00										
290	300	0.00										
300	320	0.20										
320	340	1.00										
340	360	1.80	\$0.20									
360	380	2.60	1.00									
380	400	3.40	1.80	\$0.30								
400	420	4.20	2.60	1.10								
420	440	5.00	3.40	1.90	\$0.40							
440	460	5.80	4.20	2.70	1.20							
460	480	6.60	5.00	3.50	2.00	\$0.40						
480	500	7.40	5.80	4.30	2.80	1.20						
500	520	8.20	6.60	5.10	3.60	2.00	\$0.50					
520	540	9.00	7.40	5.90	4.40	2.80	1.30					
540	560	9.80	8.20	6.70	5.20	3.60	2.10	\$0.50				
560	580	10.60	9.00	7.50	6.00	4.40	2.90	1.30	\$0.00			
580	600	11.40	9.80	8.30	6.80	5.20	3.70	2.10	0.60			
600	620	12.20	10.60	9.10	7.60	6.00	4.50	2.90	1.40	\$0.00		
620	640	13.00	11.40	9.90	8.40	6.80	5.30	3.70	2.20	0.70		
640	660	13.90	12.20	10.70	9.20	7.60	6.10	4.50	3.00	1.50	\$0.00	
660	680	14.80	13.00	11.50	10.00	8.40	6.90	5.30	3.80	2.30	0.70	
680	700	15.70	13.90	12.30	10.80	9.20	7.70	6.10	4.60	3.10	1.50	\$0.00
700	720	16.60	14.80	13.10	11.60	10.00	8.50	6.90	5.40	3.90	2.30	0.80
720	740	17.50	15.70	14.00	12.40	10.80	9.30	7.70	6.20	4.70	3.10	1.60
740	760	18.40	16.60	14.90	13.20	11.60	10.10	8.50	7.00	5.50	3.90	2.40
760	780	19.40	17.50	15.80	14.10	12.40	10.90	9.30	7.80	6.30	4.70	3.20
780	800	20.40	18.40	16.70	15.00	13.20	11.70	10.10	8.60	7.10	5.50	4.00
800	820	21.50	19.40	17.60	15.90	14.10	12.50	10.90	9.40	7.90	6.30	4.80
820	840	22.50	20.50	18.50	16.80	15.00	13.30	11.70	10.20	8.70	7.10	5.60
840	860	23.60	21.50	19.50	17.70	15.90	14.20	12.50	11.00	9.50	7.90	6.40
860	880	24.70	22.60	20.60	18.60	16.80	15.10	13.40	11.80	10.30	8.70	7.20
880	900	25.80	23.70	21.60	19.60	17.70	16.00	14.30	12.60	11.10	9.50	8.00
900	920	26.90	24.80	22.70	20.70	18.60	16.90	15.20	13.40	11.90	10.30	8.80
920	940	28.00	25.90	23.80	21.70	19.70	17.80	16.10	14.30	12.70	11.10	9.60
940	960	29.10	27.00	24.90	22.80	20.70	18.70	17.00	15.20	13.50	11.90	10.40
960	980	30.20	28.10	26.00	23.90	21.80	19.80	17.90	16.10	14.40	12.70	11.20
980	1,000	31.30	29.20	27.10	25.00	22.80	20.80	18.80	17.00	15.30	13.60	12.00
1,000	1,020	32.40	30.30	28.20	26.10	23.90	21.90	19.80	17.90	16.20	14.50	12.80
1,020	1,040	33.50	31.40	29.30	27.20	25.00	22.90	20.90	18.90	17.10	15.40	13.60
1,040	1,060	34.60	32.50	30.40	28.30	26.10	24.00	21.90	19.90	18.00	16.30	14.50
1,060	1,080	35.70	33.60	31.50	29.40	27.20	25.10	23.00	21.00	19.00	17.20	15.40
1,080	1,100	36.80	34.70	32.60	30.50	28.30	26.20	24.10	22.00	20.00	18.10	16.30
1,100	1,120	37.90	35.80	33.70	31.60	29.40	27.30	25.20	23.10	21.10	19.00	17.20
1,120	1,140	39.00	36.90	34.80	32.70	30.50	28.40	26.30	24.20	22.10	20.10	18.10
1,140	1,160	40.10	38.00	35.90	33.80	31.60	29.50	27.40	25.30	23.20	21.10	19.10
1,160	1,180	41.20	39.10	37.00	34.90	32.70	30.60	28.50	26.40	24.30	22.20	20.20
1,180	1,200	42.30	40.20	38.10	36.00	33.80	31.70	29.60	27.50	25.40	23.30	21.20
1,200	1,220	43.40	41.30	39.20	37.10	34.90	32.80	30.70	28.60	26.50	24.40	22.30
1,220	1,240	44.50	42.40	40.30	38.20	36.00	33.90	31.80	29.70	27.60	25.50	23.40
1,240	1,260	45.60	43.50	41.40	39.30	37.10	35.00	32.90	30.80	28.70	26.60	24.50
1,260	1,280	46.70	44.60	42.50	40.40	38.20	36.10	34.00	31.90	29.80	27.70	25.60
1,280	1,300	47.80	45.70	43.60	41.50	39.30	37.20	35.10	33.00	30.90	28.80	26.70
\$1,300 & OVER		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I
 Table II
 NY STATE
 Income Tax
 MARRIED
 BIWEEKLY
 Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
Method I	\$0	\$100	\$0.00									
	100	200	0.00									
	200	230	0.00									
Table III	230	240	0.00									
	240	250	0.00									
	250	260	0.00									
NY STATE	260	270	0.00									
	270	280	0.00									
	280	290	0.00									
Income Tax	290	300	0.00									
	300	320	0.10									
	320	340	0.90									
SINGLE	340	360	1.70	\$0.00								
	360	380	2.50	0.80								
	380	400	3.30	1.60	\$0.00							
SEMIMONTHLY	400	420	4.10	2.40	0.70							
	420	440	4.90	3.20	1.50	\$0.00						
	440	460	5.70	4.00	2.30	0.70						
Payroll Period	460	480	6.50	4.80	3.10	1.50	\$0.00					
	480	500	7.30	5.60	3.90	2.30	0.60					
	500	520	8.10	6.40	4.70	3.10	1.40					
	520	540	8.90	7.20	5.50	3.90	2.20	\$0.50				
	540	560	9.70	8.00	6.30	4.70	3.00	1.30				
	560	580	10.50	8.80	7.10	5.50	3.80	2.10	\$0.50			
	580	600	11.30	9.60	7.90	6.30	4.60	2.90	1.30			
	600	620	12.10	10.40	8.70	7.10	5.40	3.70	2.10	\$0.40		
	620	640	12.90	11.20	9.50	7.90	6.20	4.50	2.90	1.20		
	640	660	13.70	12.00	10.30	8.70	7.00	5.30	3.70	2.00	\$0.30	
	660	680	14.50	12.80	11.10	9.50	7.80	6.10	4.50	2.80	1.10	
	680	700	15.40	13.60	11.90	10.30	8.60	6.90	5.30	3.60	1.90	\$0.30
	700	720	16.30	14.40	12.70	11.10	9.40	7.70	6.10	4.40	2.70	1.10
	720	740	17.20	15.30	13.50	11.90	10.20	8.50	6.90	5.20	3.50	1.90
	740	760	18.10	16.20	14.40	12.70	11.00	9.30	7.70	6.00	4.30	2.70
	760	780	19.00	17.10	15.30	13.50	11.80	10.10	8.50	6.80	5.10	3.50
	780	800	19.90	18.00	16.20	14.30	12.60	10.90	9.30	7.60	5.90	4.30
	800	820	20.90	18.90	17.10	15.20	13.40	11.70	10.10	8.40	6.70	5.10
	820	840	22.00	19.80	18.00	16.10	14.20	12.50	10.90	9.20	7.50	5.90
	840	860	23.00	20.80	18.90	17.00	15.10	13.30	11.70	10.00	8.30	6.70
	860	880	24.10	21.90	19.80	17.90	16.00	14.10	12.50	10.80	9.10	7.50
	880	900	25.10	22.90	20.70	18.80	16.90	15.00	13.30	11.60	9.90	8.30
	900	920	26.20	24.00	21.80	19.70	17.80	15.90	14.10	12.40	10.70	9.10
	920	940	27.30	25.00	22.80	20.60	18.70	16.80	15.00	13.20	11.50	9.90
	940	960	28.40	26.10	23.90	21.70	19.60	17.70	15.90	14.00	12.30	10.70
	960	980	29.50	27.20	24.90	22.70	20.60	18.60	16.80	14.90	13.10	11.50
	980	1,000	30.60	28.30	26.10	23.80	21.60	19.50	17.70	15.80	13.90	12.30
	1,000	1,020	31.70	29.40	27.20	24.80	22.70	20.50	18.60	16.70	14.80	13.10
	1,020	1,040	32.80	30.50	28.30	26.00	23.70	21.50	19.50	17.60	15.70	13.90
	1,040	1,060	33.90	31.60	29.40	27.10	24.80	22.60	20.40	18.50	16.60	14.70
	1,060	1,080	35.00	32.70	30.50	28.20	25.90	23.60	21.40	19.40	17.50	15.60
	1,080	1,100	36.10	33.80	31.60	29.30	27.00	24.70	22.50	20.30	18.40	16.50
	1,100	1,120	37.20	34.90	32.70	30.40	28.10	25.80	23.50	21.30	19.30	17.40
	1,120	1,140	38.30	36.00	33.80	31.50	29.20	26.90	24.60	22.40	20.20	18.30
	1,140	1,160	39.40	37.10	34.90	32.60	30.30	28.00	25.70	23.40	21.30	19.20
	1,160	1,180	40.50	38.20	36.00	33.70	31.40	29.10	26.80	24.50	22.30	20.10
	1,180	1,200	41.60	39.30	37.10	34.80	32.50	30.20	27.90	25.60	23.40	21.20
	1,200	1,220	42.70	40.40	38.20	35.90	33.60	31.30	29.00	26.70	24.40	22.20
	1,220	1,240	43.80	41.50	39.30	37.00	34.70	32.40	30.10	27.80	25.50	23.30
	1,240	1,260	44.90	42.60	40.40	38.10	35.80	33.50	31.20	28.90	26.60	24.30
	1,260	1,280	46.00	43.70	41.50	39.20	36.90	34.60	32.30	30.00	27.70	25.40
	1,280	1,300	47.10	44.80	42.60	40.30	38.00	35.70	33.40	31.10	28.80	26.50
	1,300	1,320	48.20	45.90	43.70	41.40	39.10	36.80	34.50	32.20	29.90	27.60
	1,320	1,340	49.30	47.00	44.80	42.50	40.20	37.90	35.60	33.30	31.00	28.70
	1,340	1,360	50.40	48.10	45.90	43.60	41.30	39.00	36.70	34.40	32.10	29.80
\$1,360 & OVER		Use Method II, "Exact Calculation Method," on pages 16 and 17.										

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$200	\$0.00										
200	240	0.00										
240	250	0.00										
250	260	0.00										
260	270	0.00										
270	280	0.00										
280	290	0.00										
290	300	0.00										
300	320	0.00										
320	340	0.00										
340	360	0.80										
360	380	1.60	\$0.00									
380	400	2.40	0.70									
400	420	3.20	1.50	\$0.00								
420	440	4.00	2.30	0.60								
440	460	4.80	3.10	1.40	\$0.00							
460	480	5.60	3.90	2.20	0.60							
480	500	6.40	4.70	3.00	1.40							
500	520	7.20	5.50	3.80	2.20	\$0.50						
520	540	8.00	6.30	4.60	3.00	1.30						
540	560	8.80	7.10	5.40	3.80	2.10	\$0.40					
560	580	9.60	7.90	6.20	4.60	2.90	1.20					
580	600	10.40	8.70	7.00	5.40	3.70	2.00	\$0.40				
600	620	11.20	9.50	7.80	6.20	4.50	2.80	1.20				
620	640	12.00	10.30	8.60	7.00	5.30	3.60	2.00	\$0.30			
640	660	12.80	11.10	9.40	7.80	6.10	4.40	2.80	1.10			
660	680	13.60	11.90	10.20	8.60	6.90	5.20	3.60	1.90	\$0.20		
680	700	14.40	12.70	11.00	9.40	7.70	6.00	4.40	2.70	1.00		
700	720	15.30	13.50	11.80	10.20	8.50	6.80	5.20	3.50	1.80	\$0.20	
720	740	16.20	14.30	12.60	11.00	9.30	7.60	6.00	4.30	2.60	1.00	
740	760	17.10	15.20	13.40	11.80	10.10	8.40	6.80	5.10	3.40	1.80	\$0.10
760	780	18.00	16.10	14.20	12.60	10.90	9.20	7.60	5.90	4.20	2.60	0.90
780	800	18.90	17.00	15.10	13.40	11.70	10.00	8.40	6.70	5.00	3.40	1.70
800	820	19.80	17.90	16.00	14.20	12.50	10.80	9.20	7.50	5.80	4.20	2.50
820	840	20.80	18.80	16.90	15.00	13.30	11.60	10.00	8.30	6.60	5.00	3.30
840	860	21.80	19.70	17.80	15.90	14.10	12.40	10.80	9.10	7.40	5.80	4.10
860	880	22.90	20.70	18.70	16.80	15.00	13.20	11.60	9.90	8.20	6.60	4.90
880	900	23.90	21.70	19.60	17.70	15.90	14.00	12.40	10.70	9.00	7.40	5.70
900	920	25.00	22.80	20.60	18.60	16.80	14.90	13.20	11.50	9.80	8.20	6.50
920	940	26.10	23.80	21.60	19.50	17.70	15.80	14.00	12.30	10.60	9.00	7.30
940	960	27.20	24.90	22.70	20.50	18.60	16.70	14.80	13.10	11.40	9.80	8.10
960	980	28.30	26.00	23.70	21.50	19.50	17.60	15.70	13.90	12.20	10.60	8.90
980	1,000	29.40	27.10	24.80	22.60	20.40	18.50	16.60	14.70	13.00	11.40	9.70
1,000	1,020	30.50	28.20	25.90	23.60	21.50	19.40	17.50	15.60	13.80	12.20	10.50
1,020	1,040	31.60	29.30	27.00	24.70	22.50	20.30	18.40	16.50	14.70	13.00	11.30
1,040	1,060	32.70	30.40	28.10	25.80	23.60	21.40	19.30	17.40	15.60	13.80	12.10
1,060	1,080	33.80	31.50	29.20	26.90	24.60	22.40	20.20	18.30	16.50	14.60	12.90
1,080	1,100	34.90	32.60	30.30	28.00	25.70	23.50	21.30	19.20	17.40	15.50	13.70
1,100	1,120	36.00	33.70	31.40	29.10	26.80	24.50	22.30	20.10	18.30	16.40	14.50
1,120	1,140	37.10	34.80	32.50	30.20	27.90	25.60	23.40	21.20	19.20	17.30	15.40
1,140	1,160	38.20	35.90	33.60	31.30	29.00	26.70	24.40	22.20	20.10	18.20	16.30
1,160	1,180	39.30	37.00	34.70	32.40	30.10	27.80	25.50	23.30	21.10	19.10	17.20
1,180	1,200	40.40	38.10	35.80	33.50	31.20	28.90	26.60	24.30	22.20	20.00	18.10
1,200	1,220	41.50	39.20	36.90	34.60	32.30	30.00	27.70	25.40	23.20	21.00	19.00
1,220	1,240	42.60	40.30	38.00	35.70	33.40	31.10	28.80	26.50	24.30	22.10	19.90
1,240	1,260	43.70	41.40	39.10	36.80	34.50	32.20	29.90	27.60	25.30	23.10	20.90
1,260	1,280	44.80	42.50	40.20	37.90	35.60	33.30	31.00	28.70	26.40	24.20	22.00
1,280	1,300	45.90	43.60	41.30	39.00	36.70	34.40	32.10	29.80	27.50	25.30	23.00
1,300	1,320	47.00	44.70	42.40	40.10	37.80	35.50	33.20	30.90	28.60	26.40	24.10
1,320	1,340	48.10	45.80	43.50	41.20	38.90	36.60	34.30	32.00	29.70	27.50	25.20
1,340	1,360	49.20	46.90	44.60	42.30	40.00	37.70	35.40	33.10	30.80	28.60	26.30
\$1,360 & OVER		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I
 Table III
 NY STATE
 Income Tax
 MARRIED
 SEMIMONTHLY
 Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
Method I	\$0	\$200	\$0.00									
	200	400	0.00									
	400	460	0.00									
Table IV	460	480	0.00									
	480	500	0.00									
	500	520	0.00									
NY STATE	520	540	0.00									
	540	560	0.00									
	560	580	0.00									
Income Tax	580	600	0.00									
	600	640	0.10									
	640	680	1.70									
SINGLE	680	720	3.30	\$0.00								
	720	760	4.90	1.60								
	760	800	6.50	3.20	\$0.00							
MONTHLY	800	840	8.10	4.80	1.50							
	840	880	9.70	6.40	3.10	\$0.00						
	880	920	11.30	8.00	4.70	1.30						
Payroll Period	920	960	12.90	9.60	6.30	2.90	\$0.00					
	960	1,000	14.50	11.20	7.90	4.50	1.20					
	1,000	1,040	16.10	12.80	9.50	6.10	2.80					
	1,040	1,080	17.70	14.40	11.10	7.70	4.40	\$1.10				
	1,080	1,120	19.30	16.00	12.70	9.30	6.00	2.70				
	1,120	1,160	20.90	17.60	14.30	10.90	7.60	4.30	\$0.90			
	1,160	1,200	22.50	19.20	15.90	12.50	9.20	5.90	2.50			
	1,200	1,240	24.10	20.80	17.50	14.10	10.80	7.50	4.10	\$0.80		
	1,240	1,280	25.70	22.40	19.10	15.70	12.40	9.10	5.70	2.40		
	1,280	1,320	27.30	24.00	20.70	17.30	14.00	10.70	7.30	4.00	\$0.70	
	1,320	1,360	29.00	25.60	22.30	18.90	15.60	12.30	8.90	5.60	2.30	
	1,360	1,400	30.80	27.20	23.90	20.50	17.20	13.90	10.50	7.20	3.90	\$0.50
	1,400	1,440	32.60	28.90	25.50	22.10	18.80	15.50	12.10	8.80	5.50	2.10
	1,440	1,480	34.40	30.70	27.10	23.70	20.40	17.10	13.70	10.40	7.10	3.70
	1,480	1,520	36.20	32.50	28.70	25.30	22.00	18.70	15.30	12.00	8.70	5.30
	1,520	1,560	38.00	34.30	30.50	26.90	23.60	20.30	16.90	13.60	10.30	6.90
	1,560	1,600	39.80	36.10	32.30	28.60	25.20	21.90	18.50	15.20	11.90	8.50
	1,600	1,640	41.80	37.90	34.10	30.40	26.80	23.50	20.10	16.80	13.50	10.10
	1,640	1,680	43.90	39.70	35.90	32.20	28.40	25.10	21.70	18.40	15.10	11.70
	1,680	1,720	46.00	41.60	37.70	34.00	30.20	26.70	23.30	20.00	16.70	13.30
	1,720	1,760	48.10	43.70	39.50	35.80	32.00	28.30	24.90	21.60	18.30	14.90
	1,760	1,800	50.30	45.80	41.50	37.60	33.80	30.10	26.50	23.20	19.90	16.50
	1,800	1,840	52.50	47.90	43.60	39.40	35.60	31.90	28.10	24.80	21.50	18.10
	1,840	1,880	54.70	50.10	45.70	41.30	37.40	33.70	29.90	26.40	23.10	19.70
	1,880	1,920	56.90	52.30	47.80	43.40	39.20	35.50	31.70	28.00	24.70	21.30
	1,920	1,960	59.10	54.50	49.90	45.50	41.10	37.30	33.50	29.80	26.30	22.90
	1,960	2,000	61.30	56.70	52.10	47.60	43.20	39.10	35.30	31.60	27.90	24.50
	2,000	2,040	63.50	58.90	54.30	49.70	45.30	40.90	37.10	33.40	29.60	26.10
	2,040	2,080	65.70	61.10	56.50	51.90	47.40	43.00	38.90	35.20	31.40	27.70
	2,080	2,120	67.90	63.30	58.70	54.10	49.50	45.10	40.80	37.00	33.20	29.50
	2,120	2,160	70.10	65.50	60.90	56.30	51.70	47.20	42.90	38.80	35.00	31.30
	2,160	2,200	72.30	67.70	63.10	58.50	53.90	49.30	45.00	40.60	36.80	33.10
	2,200	2,240	74.50	69.90	65.30	60.70	56.10	51.60	47.10	42.70	38.60	34.90
	2,240	2,280	76.70	72.10	67.50	62.90	58.30	53.80	49.20	44.80	40.40	36.70
	2,280	2,320	78.90	74.30	69.70	65.10	60.50	56.00	51.40	46.90	42.50	38.50
	2,320	2,360	81.10	76.50	71.90	67.30	62.70	58.20	53.60	49.00	44.60	40.30
	2,360	2,400	83.30	78.70	74.10	69.50	64.90	60.40	55.80	51.20	46.70	42.30
	2,400	2,440	85.50	80.90	76.30	71.70	67.10	62.60	58.00	53.40	48.80	44.40
	2,440	2,480	87.70	83.10	78.50	73.90	69.30	64.80	60.20	55.60	51.00	46.50
	2,480	2,520	89.90	85.30	80.70	76.10	71.50	67.00	62.40	57.80	53.20	48.60
	2,520	2,560	92.10	87.50	82.90	78.30	73.70	69.20	64.60	60.00	55.40	50.80
	2,560	2,600	94.30	89.70	85.10	80.50	75.90	71.40	66.80	62.20	57.60	53.00
	2,600	2,640	96.50	91.90	87.30	82.70	78.10	73.60	69.00	64.40	59.80	55.20
	2,640	2,680	98.70	94.10	89.50	84.90	80.30	75.80	71.20	66.60	62.00	57.40
	2,680	2,720	100.90	96.30	91.70	87.10	82.50	78.00	73.40	68.80	64.20	59.60
\$2,720 & OVER		Use Method II, "Exact Calculation Method," on pages 16 and 17.										

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$480	\$0.00										
480	500	0.00										
500	520	0.00										
520	540	0.00										
540	560	0.00										
560	580	0.00										
580	600	0.00										
600	640	0.00										
640	680	0.00										
680	720	1.50										
720	760	3.10	\$0.00									
760	800	4.70	1.40									
800	840	6.30	3.00	\$0.00								
840	880	7.90	4.60	1.20								
880	920	9.50	6.20	2.80	\$0.00							
920	960	11.10	7.80	4.40	1.10							
960	1,000	12.70	9.40	6.00	2.70							
1,000	1,040	14.30	11.00	7.60	4.30	\$1.00						
1,040	1,080	15.90	12.60	9.20	5.90	2.60						
1,080	1,120	17.50	14.20	10.80	7.50	4.20	\$0.80					
1,120	1,160	19.10	15.80	12.40	9.10	5.80	2.40					
1,160	1,200	20.70	17.40	14.00	10.70	7.40	4.00	\$0.70				
1,200	1,240	22.30	19.00	15.60	12.30	9.00	5.60	2.30				
1,240	1,280	23.90	20.60	17.20	13.90	10.60	7.20	3.90	\$0.60			
1,280	1,320	25.50	22.20	18.80	15.50	12.20	8.80	5.50	2.20			
1,320	1,360	27.10	23.80	20.40	17.10	13.80	10.40	7.10	3.80	\$0.40		
1,360	1,400	28.70	25.40	22.00	18.70	15.40	12.00	8.70	5.40	2.00		
1,400	1,440	30.30	27.00	23.60	20.30	17.00	13.60	10.30	7.00	3.60	\$0.30	
1,440	1,480	31.90	28.60	25.20	21.90	18.60	15.20	11.90	8.60	5.20	1.90	
1,480	1,520	33.50	30.20	26.80	23.50	20.20	16.80	13.50	10.20	6.80	3.50	\$0.20
1,520	1,560	35.10	31.80	28.40	25.10	21.80	18.40	15.10	11.80	8.40	5.10	1.80
1,560	1,600	36.70	33.40	30.00	26.70	23.40	20.00	16.70	13.40	10.00	6.70	3.40
1,600	1,640	38.30	35.00	32.00	28.30	25.00	21.60	18.30	15.00	11.60	8.30	5.00
1,640	1,680	39.90	36.60	33.60	30.10	26.60	23.20	19.90	16.60	13.20	9.90	6.60
1,680	1,720	41.50	38.20	35.20	31.70	28.20	24.80	21.50	18.20	14.80	11.50	8.20
1,720	1,760	43.10	39.80	36.80	33.30	29.80	26.40	23.10	19.80	16.40	13.10	9.80
1,760	1,800	44.70	41.40	38.40	34.90	31.40	28.00	24.70	21.40	18.00	14.70	11.40
1,800	1,840	46.30	43.00	40.00	36.50	33.00	29.60	26.30	23.00	19.60	16.30	13.00
1,840	1,880	47.90	44.60	41.60	38.10	34.60	31.20	27.90	24.60	21.20	17.90	14.60
1,880	1,920	49.50	46.20	43.20	40.10	36.70	32.80	29.50	26.20	22.80	19.50	16.20
1,920	1,960	51.10	47.80	44.80	41.70	38.30	34.40	31.10	27.80	24.40	21.10	17.80
1,960	2,000	52.70	49.40	46.40	43.30	40.30	37.00	32.70	29.40	26.00	22.70	19.40
2,000	2,040	54.30	51.00	48.00	44.90	41.90	38.60	35.00	31.30	27.60	24.30	21.00
2,040	2,080	55.90	52.60	49.60	46.50	43.50	40.20	36.80	33.10	29.30	25.90	22.60
2,080	2,120	57.50	54.20	51.20	48.10	45.10	42.00	38.60	34.90	31.10	27.50	24.20
2,120	2,160	59.10	55.80	52.80	49.70	46.70	43.60	40.50	36.70	32.90	29.20	25.80
2,160	2,200	60.70	57.40	54.40	51.30	48.30	45.20	42.10	38.50	34.70	31.00	27.40
2,200	2,240	62.30	59.00	56.00	52.90	49.90	46.80	43.70	40.30	36.50	32.80	29.00
2,240	2,280	63.90	60.60	57.60	54.50	51.50	48.40	44.80	42.40	38.30	34.60	30.80
2,280	2,320	65.50	62.20	59.20	56.10	53.10	49.90	46.90	44.50	40.10	36.40	32.60
2,320	2,360	67.10	63.80	60.80	57.70	54.70	51.50	48.50	46.60	42.20	38.20	34.40
2,360	2,400	68.70	65.40	62.40	59.30	56.30	53.10	49.90	47.70	44.30	40.00	36.20
2,400	2,440	70.30	67.00	64.00	60.90	57.90	54.70	51.50	49.30	46.40	42.00	38.00
2,440	2,480	71.90	68.60	65.60	62.50	59.50	56.30	53.10	50.90	48.50	44.10	39.80
2,480	2,520	73.50	70.20	67.20	64.10	61.10	58.10	55.30	52.50	50.70	46.20	41.90
2,520	2,560	75.10	71.80	68.80	65.70	62.70	59.70	56.90	54.10	52.90	48.30	44.00
2,560	2,600	76.70	73.40	70.40	67.30	64.30	61.30	58.50	55.70	54.10	50.50	46.10
2,600	2,640	78.30	75.00	72.00	68.90	65.90	62.90	60.10	57.30	55.30	52.70	48.20
2,640	2,680	79.90	76.60	73.60	70.50	67.50	64.50	61.50	58.50	56.10	54.90	50.30
2,680	2,720	81.50	78.20	75.20	72.10	69.10	66.10	63.10	60.10	57.10	55.10	52.50
\$2,720 & OVER	Use Method II, "Exact Calculation Method," on pages 18 and 19.											

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

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

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$27	\$0.00										
27	28	0.00										
28	29	0.00										
29	30	0.00										
30	31	0.00										
31	32	0.00										
32	33	0.10										
33	34	0.10										
34	35	0.20										
35	36	0.20	\$0.00									
36	37	0.20	0.10									
37	38	0.30	0.10									
38	39	0.30	0.20									
39	40	0.40	0.20	\$0.00								
40	41	0.40	0.20	0.10								
41	42	0.40	0.30	0.10								
42	43	0.50	0.30	0.20								
43	44	0.50	0.40	0.20	\$0.10							
44	45	0.60	0.40	0.20	0.10							
45	46	0.60	0.40	0.30	0.10							
46	47	0.60	0.50	0.30	0.20	\$0.00						
47	48	0.70	0.50	0.40	0.20	0.10						
48	49	0.70	0.60	0.40	0.30	0.10						
49	50	0.80	0.60	0.40	0.30	0.10						
50	52	0.80	0.70	0.50	0.40	0.20	\$0.00					
52	54	0.90	0.70	0.60	0.40	0.30	0.10					
54	56	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10				
56	58	1.10	0.90	0.70	0.60	0.40	0.30	0.10				
58	60	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10			
60	62	1.20	1.10	0.90	0.80	0.60	0.40	0.30	0.10			
62	64	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10		
64	66	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.10		
66	68	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10	
68	70	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20	
70	72	1.70	1.50	1.30	1.20	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10
72	74	1.70	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20
74	76	1.80	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.50	0.40	0.20
76	78	1.90	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30
78	80	2.00	1.80	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.60	0.40
80	82	2.10	1.90	1.80	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50
82	84	2.30	2.00	1.80	1.70	1.50	1.30	1.20	1.00	0.90	0.70	0.60
84	86	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	0.90	0.80	0.60
86	88	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90	0.70
88	90	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	1.00	0.80
90	92	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.30	1.20	1.00	0.90
92	94	2.80	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10	1.00
94	96	2.90	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20	1.00
96	98	3.00	2.80	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10
98	100	3.10	2.90	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20
100	102	3.20	3.00	2.80	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30
102	104	3.40	3.10	2.90	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.40
104	106	3.50	3.20	3.00	2.80	2.60	2.40	2.20	2.00	1.80	1.60	1.50
106	108	3.60	3.40	3.10	2.90	2.70	2.50	2.30	2.10	1.90	1.70	1.50
108	110	3.70	3.50	3.30	3.00	2.80	2.60	2.40	2.20	2.00	1.80	1.60
110	112	3.80	3.60	3.40	3.20	2.90	2.70	2.50	2.30	2.10	1.90	1.70
112	114	3.90	3.70	3.50	3.30	3.10	2.80	2.60	2.40	2.20	2.00	1.80
114	116	4.00	3.80	3.60	3.40	3.20	3.00	2.70	2.50	2.30	2.10	1.90
116	118	4.10	3.90	3.70	3.50	3.30	3.10	2.90	2.60	2.40	2.20	2.00
118	120	4.20	4.00	3.80	3.60	3.40	3.20	3.00	2.70	2.50	2.30	2.10
120	122	4.30	4.10	3.90	3.70	3.50	3.30	3.10	2.90	2.60	2.40	2.20
122	124	4.50	4.20	4.00	3.80	3.60	3.40	3.20	3.00	2.80	2.50	2.30
124	126	4.60	4.30	4.10	3.90	3.70	3.50	3.30	3.10	2.90	2.70	2.40
126	128	4.70	4.50	4.20	4.00	3.80	3.60	3.40	3.20	3.00	2.80	2.60
128	130	4.80	4.60	4.40	4.10	3.90	3.70	3.50	3.30	3.10	2.90	2.70
\$130 & OVER		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

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

New York State Special Tables for Deduction and Exemption Allowances

Applicable to Methods II and III, Exact Calculation Method, and Top Income Tax Rates Method for New York State; see pages 16 through 19 and page 22.

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

Using the tables below, compute the total deduction and exemption allowance to subtract from wages.

Table A
Combined deduction and exemption allowance (full year)

Using *Payroll type*, *Marital status*, and the *Number of exemptions*, locate the combined deduction and exemption allowance amount in the chart below and subtract that amount from wages, before using the exact calculation method (or dollar to dollar withholding tables) to determine the amount to be withheld.

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

Payroll type	Marital status	Number of exemptions										
		0	1	2	3	4	5	6	7	8	9	10
Daily or Miscellaneous	Single	\$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 amount
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.

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 computed wages after allowances.

Adjustment for each Payroll period	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 2022 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 —

New York State 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. The resulting sum is the amount to withhold from wages.

Examples

<p style="text-align: center;">Example 1:</p> <p style="text-align: center;">Weekly payroll, \$400 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> 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 \times .0450$ (from Column 4, line 2) = \$1.66. 5. $\\$1.66 + \\6.54 (from Column 5, line 2) = \$8.20. Withhold this amount. 	<p style="text-align: center;">Example 3:</p> <p style="text-align: center;">Monthly payroll, \$50,000 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> 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 \times .0735$ (from Column 4, line 10) = \$1,985.71. 5. $\\$1,985.71 + \\$1,591$ (from Column 5, line 10) = \$3,576.71. Withhold this amount.
<p style="text-align: center;">Example 2:</p> <p style="text-align: center;">Semimonthly payroll, \$5,000 gross wages, single, 1 exemption</p> <ol style="list-style-type: none"> 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 \times .0764$ (from Column 4, line 7) = \$12.61. 5. $\\$12.61 + \\250.58 (from Column 5, line 7) = \$263.19 Withhold this amount. 	<p style="text-align: center;">Example 4:</p> <p style="text-align: center;">Daily payroll, \$750 gross wages, single, 2 exemptions</p> <ol style="list-style-type: none"> 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 \times .0650$ (from Column 4, line 8) = \$7.01. 5. $\\$7.01 + \\37.82 (from Column 5, line 8) = \$44.83. 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. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$163	\$0	0.0400	\$0
2	163	225	163	0.0450	6.54
3	225	267	225	0.0525	9.31
4	267	1,551	267	0.0550	11.54
5	1,551	1,862	1,551	0.0600	82.13
6	1,862	2,070	1,862	0.0714	100.77
7	2,070	3,032	2,070	0.0764	115.65
8	3,032	4,142	3,032	0.0650	189.08
9	4,142	5,104	4,142	0.1101	261.27
10	5,104	20,722	5,104	0.0735	367.15
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. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$708	\$0	0.0400	\$0
2	708	975	708	0.0450	28.33
3	975	1,158	975	0.0525	40.33
4	1,158	6,721	1,158	0.0550	50.00
5	6,721	8,067	6,721	0.0600	355.92
6	8,067	8,971	8,067	0.0714	436.67
7	8,971	13,138	8,971	0.0764	501.17
8	13,138	17,950	13,138	0.0650	819.33
9	17,950	22,117	17,950	0.1101	1,132.17
10	22,117	89,796	22,117	0.0735	1,591.00
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. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$327	\$0	0.0400	\$0
2	327	450	327	0.0450	13.08
3	450	535	450	0.0525	18.62
4	535	3,102	535	0.0550	23.08
5	3,102	3,723	3,102	0.0600	164.27
6	3,723	4,140	3,723	0.0714	201.54
7	4,140	6,063	4,140	0.0764	231.31
8	6,063	8,285	6,063	0.0650	378.15
9	8,285	10,208	8,285	0.1101	522.54
10	10,208	41,444	10,208	0.0735	734.31
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. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$33	\$0	0.0400	\$0
2	33	45	33	0.0450	1.31
3	45	53	45	0.0525	1.86
4	53	310	53	0.0550	2.31
5	310	372	310	0.0600	16.43
6	372	414	372	0.0714	20.15
7	414	606	414	0.0764	23.13
8	606	828	606	0.0650	37.82
9	828	1,021	828	0.1101	52.25
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. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$354	\$0	0.0400	\$0
2	354	488	354	0.0450	14.17
3	488	579	488	0.0525	20.17
4	579	3,360	579	0.0550	25.00
5	3,360	4,033	3,360	0.0600	177.96
6	4,033	4,485	4,033	0.0714	218.33
7	4,485	6,569	4,485	0.0764	250.58
8	6,569	8,975	6,569	0.0650	409.67
9	8,975	11,058	8,975	0.1101	566.08
10	11,058	44,898	11,058	0.0735	795.50
11	\$44,898 & OVER		Use Method III Top Income Tax Rates Method, on Page 22		

Annual Tax Rate Schedule					
Line	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. The resulting sum is the annualized tax.
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$8,500	\$0	0.0400	\$0
2	8,500	11,700	8,500	0.0450	340.00
3	11,700	13,900	11,700	0.0525	484.00
4	13,900	80,650	13,900	0.0550	600.00
5	80,650	96,800	80,650	0.0600	4,271.00
6	96,800	107,650	96,800	0.0714	5,240.00
7	107,650	157,650	107,650	0.0764	6,014.00
8	157,650	215,400	157,650	0.0650	9,832.00
9	215,400	265,400	215,400	0.1101	13,586.00
10	265,400	1,077,550	265,400	0.0735	19,092.00
11	\$1,077,550 & OVER		Use Method III Top Income Tax Rates Method, on Page 22		

New York State 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. The resulting sum is the amount to withhold from wages.

Examples

<p style="text-align: center;">Example 1:</p> <p style="text-align: center;">Weekly payroll, \$400 gross wages, married, 4 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$229.90 for married, weekly payroll, 4 exemptions. $\\$400 \text{ 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 \times .0450$ (from Column 4, line 2) = \$0.32. 5. $\\$0.32 + \\6.54 (from Column 5, line 2) = \$6.86. Withhold this amount. 	<p style="text-align: center;">Example 3:</p> <p style="text-align: center;">Monthly payroll, \$50,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$912.40 for married, monthly payroll, 3 exemptions. $\\$50,000 \text{ 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 \times .0735$ (from Column 4, line 11) = \$1,322.09. 5. $\\$1,322.09 + \\$2,299.92$ (from Column 5, line 11) = \$3,622.01. Withhold this amount.
<p style="text-align: center;">Example 2:</p> <p style="text-align: center;">Semimonthly payroll, \$5,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$456.20 for married, semimonthly payroll, 3 exemptions. $\\$5,000 \text{ 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 \times .0717$ (from Column 4, line 7) = \$4.22. 5. $\\$4.57 + \\248.46 (from Column 5, line 7) = \$252.68. Withhold this amount. 	<p style="text-align: center;">Example 4:</p> <p style="text-align: center;">Daily payroll, \$750 gross wages, married, 2 exemptions</p> <ol style="list-style-type: none"> 1. Amount from Table A on page 14 is \$38.30 for married, daily payroll, 2 exemptions. $\\$750 \text{ 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 \times .0811$ (from Column 4, line 8) = \$8.57. 5. $\\$8.50 + \\36.72 (from Column 5, line 8) = \$45.29. Withhold this amount.

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. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$163	\$0	0.0400	\$0
2	163	225	163	0.0450	6.54
3	225	267	225	0.0525	9.31
4	267	1,551	267	0.0550	11.54
5	1,551	1,862	1,551	0.0600	82.13
6	1,862	2,070	1,862	0.0667	100.77
7	2,070	3,032	2,070	0.0717	114.67
8	3,032	4,068	3,032	0.0811	183.58
9	4,068	6,215	4,068	0.0650	267.67
10	6,215	7,177	6,215	0.1284	407.25
11	7,177	20,722	7,177	0.0735	530.75
12	20,722	41,449	20,722	0.0765	1,526.31
13	\$41,449 & OVER		Use Method III Top Income Tax Rates Method, on Page 22		

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. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$708	\$0	0.0400	\$0
2	708	975	708	0.0450	28.33
3	975	1,158	975	0.0525	40.33
4	1,158	6,721	1,158	0.0550	50.00
5	6,721	8,067	6,721	0.0600	355.92
6	8,067	8,971	8,067	0.0667	436.67
7	8,971	13,138	8,971	0.0717	496.92
8	13,138	17,629	13,138	0.0811	795.50
9	17,629	26,933	17,629	0.0650	1,159.92
10	26,933	31,100	26,933	0.1284	1,764.75
11	31,100	89,796	31,100	0.0735	2,299.92
12	89,796	179,613	89,796	0.0765	6,614.00
13	\$179,613 & OVER		Use Method III Top Income Tax Rates Method, on Page 22		

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. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$327	\$0	0.0400	\$0
2	327	450	327	0.0450	13.08
3	450	535	450	0.0525	18.62
4	535	3,102	535	0.0550	23.08
5	3,102	3,723	3,102	0.0600	164.27
6	3,723	4,140	3,723	0.0667	201.54
7	4,140	6,063	4,140	0.0717	229.35
8	6,063	8,137	6,063	0.0811	367.15
9	8,137	12,431	8,137	0.0650	535.35
10	12,431	14,354	12,431	0.1284	814.50
11	14,354	41,444	14,354	0.0735	1,061.50
12	41,444	82,898	41,444	0.0765	3,052.62
13	\$82,898 & OVER		Use Method III Top Income Tax Rates Method, on Page 22		

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. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$33	\$0	0.0400	\$0
2	33	45	33	0.0450	1.31
3	45	53	45	0.0525	1.86
4	53	310	53	0.0550	2.31
5	310	372	310	0.0600	16.43
6	372	414	372	0.0667	20.15
7	414	606	414	0.0717	22.93
8	606	814	606	0.0811	36.72
9	814	1,243	814	0.0650	53.53
10	1,243	1,435	1,243	0.1284	81.45
11	1,435	4,144	1,435	0.0735	106.15
12	4,144	8,290	4,144	0.0765	305.26
13	\$8,290 & OVER		Use Method III Top Income Tax Rates Method, on Page 22		

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. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$354	\$0	0.0400	\$0
2	354	488	354	0.0450	14.17
3	488	579	488	0.0525	20.17
4	579	3,360	579	0.0550	25.00
5	3,360	4,033	3,360	0.0600	177.96
6	4,033	4,485	4,033	0.0667	218.33
7	4,485	6,569	4,485	0.0717	248.46
8	6,569	8,815	6,569	0.0811	397.75
9	8,815	13,467	8,815	0.0650	579.96
10	13,467	15,550	13,467	0.1284	882.38
11	15,550	44,898	15,550	0.0735	1,149.96
12	44,898	89,806	44,898	0.0765	3,307.00
13	\$89,806 & OVER		Use Method III Top Income Tax Rates Method, on Page 22		

Line	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. The resulting sum is the annualized tax.
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$8,500	\$0	0.0400	\$0
2	8,500	11,700	8,500	0.0450	340.00
3	11,700	13,900	11,700	0.0525	484.00
4	13,900	80,650	13,900	0.0550	600.00
5	80,650	96,800	80,650	0.0600	4,271.00
6	96,800	107,650	96,800	0.0667	5,240.00
7	107,650	157,650	107,650	0.0717	5,963.00
8	157,650	211,550	157,650	0.0811	9,546.00
9	211,550	323,200	211,550	0.0650	13,919.00
10	323,200	373,200	323,200	0.1284	21,177.00
11	373,200	1,077,550	373,200	0.0735	27,599.00
12	1,077,550	2,155,350	1,077,550	0.0765	79,368.00
13	\$2,155,350 & OVER		Use Method III Top Income Tax Rates Method, on Page 22		

New York State SINGLE or MARRIED

DOLLAR TO DOLLAR Withholding Table for WEEKLY Wages AFTER Deductions and Exemptions (Net Taxable Wages)

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

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
1	\$0.04	51	\$2.04	101	\$4.04	151	\$6.04	201	\$8.23	251	\$10.67
2	0.08	52	2.08	102	4.08	152	6.08	202	8.27	252	10.73
3	0.12	53	2.12	103	4.12	153	6.12	203	8.32	253	10.78
4	0.16	54	2.16	104	4.16	154	6.16	204	8.36	254	10.83
5	0.20	55	2.20	105	4.20	155	6.20	205	8.41	255	10.88
6	0.24	56	2.24	106	4.24	156	6.24	206	8.45	256	10.94
7	0.28	57	2.28	107	4.28	157	6.28	207	8.50	257	10.99
8	0.32	58	2.32	108	4.32	158	6.32	208	8.54	258	11.04
9	0.36	59	2.36	109	4.36	159	6.36	209	8.59	259	11.09
10	0.40	60	2.40	110	4.40	160	6.40	210	8.63	260	11.15
11	0.44	61	2.44	111	4.44	161	6.44	211	8.68	261	11.20
12	0.48	62	2.48	112	4.48	162	6.48	212	8.72	262	11.25
13	0.52	63	2.52	113	4.52	163	6.52	213	8.77	263	11.30
14	0.56	64	2.56	114	4.56	164	6.56	214	8.81	264	11.36
15	0.60	65	2.60	115	4.60	165	6.61	215	8.86	265	11.41
16	0.64	66	2.64	116	4.64	166	6.65	216	8.90	266	11.46
17	0.68	67	2.68	117	4.68	167	6.70	217	8.95	267	11.51
18	0.72	68	2.72	118	4.72	168	6.74	218	8.99	268	11.58
19	0.76	69	2.76	119	4.76	169	6.79	219	9.04	269	11.63
20	0.80	70	2.80	120	4.80	170	6.83	220	9.08	270	11.69
21	0.84	71	2.84	121	4.84	171	6.88	221	9.13	271	11.74
22	0.88	72	2.88	122	4.88	172	6.92	222	9.17	272	11.80
23	0.92	73	2.92	123	4.92	173	6.97	223	9.22	273	11.85
24	0.96	74	2.96	124	4.96	174	7.01	224	9.26	274	11.91
25	1.00	75	3.00	125	5.00	175	7.06	225	9.31	275	11.96
26	1.04	76	3.04	126	5.04	176	7.10	226	9.36	276	12.02
27	1.08	77	3.08	127	5.08	177	7.15	227	9.41	277	12.07
28	1.12	78	3.12	128	5.12	178	7.19	228	9.47	278	12.13
29	1.16	79	3.16	129	5.16	179	7.24	229	9.52	279	12.18
30	1.20	80	3.20	130	5.20	180	7.28	230	9.57	280	12.24
31	1.24	81	3.24	131	5.24	181	7.33	231	9.62	281	12.29
32	1.28	82	3.28	132	5.28	182	7.37	232	9.68	282	12.35
33	1.32	83	3.32	133	5.32	183	7.42	233	9.73	283	12.40
34	1.36	84	3.36	134	5.36	184	7.46	234	9.78	284	12.46
35	1.40	85	3.40	135	5.40	185	7.51	235	9.83	285	12.51
36	1.44	86	3.44	136	5.44	186	7.55	236	9.89	286	12.57
37	1.48	87	3.48	137	5.48	187	7.60	237	9.94	287	12.62
38	1.52	88	3.52	138	5.52	188	7.64	238	9.99	288	12.68
39	1.56	89	3.56	139	5.56	189	7.69	239	10.04	289	12.73
40	1.60	90	3.60	140	5.60	190	7.73	240	10.10	290	12.79
41	1.64	91	3.64	141	5.64	191	7.78	241	10.15	291	12.84
42	1.68	92	3.68	142	5.68	192	7.82	242	10.20	292	12.90
43	1.72	93	3.72	143	5.72	193	7.87	243	10.25	293	12.95
44	1.76	94	3.76	144	5.76	194	7.91	244	10.31	294	13.01
45	1.80	95	3.80	145	5.80	195	7.96	245	10.36	295	13.06
46	1.84	96	3.84	146	5.84	196	8.00	246	10.41	296	13.12
47	1.88	97	3.88	147	5.88	197	8.05	247	10.46	297	13.17
48	1.92	98	3.92	148	5.92	198	8.09	248	10.52	298	13.23
49	1.96	99	3.96	149	5.96	199	8.14	249	10.57	299	13.28
50	2.00	100	4.00	150	6.00	200	8.18	250	10.62	300	13.34

(continued on next page)

New York State

SINGLE or MARRIED

DOLLAR TO DOLLAR Withholding Table for WEEKLY Wages
AFTER Deductions and Exemptions (Net Taxable Wages)

(continued from preceding page)

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
301	\$13.39	351	\$16.14	401	\$18.89	451	\$21.64	501	\$24.39	551	\$27.14
302	13.45	352	16.20	402	18.95	452	21.70	502	24.45	552	27.20
303	13.50	353	16.25	403	19.00	453	21.75	503	24.50	553	27.25
304	13.56	354	16.31	404	19.06	454	21.81	504	24.56	554	27.31
305	13.61	355	16.36	405	19.11	455	21.86	505	24.61	555	27.36
306	13.67	356	16.42	406	19.17	456	21.92	506	24.67	556	27.42
307	13.72	357	16.47	407	19.22	457	21.97	507	24.72	557	27.47
308	13.78	358	16.53	408	19.28	458	22.03	508	24.78	558	27.53
309	13.83	359	16.58	409	19.33	459	22.08	509	24.83	559	27.58
310	13.89	360	16.64	410	19.39	460	22.14	510	24.89	560	27.64
311	13.94	361	16.69	411	19.44	461	22.19	511	24.94	561	27.69
312	14.00	362	16.75	412	19.50	462	22.25	512	25.00	562	27.75
313	14.05	363	16.80	413	19.55	463	22.30	513	25.05	563	27.80
314	14.11	364	16.86	414	19.61	464	22.36	514	25.11	564	27.86
315	14.16	365	16.91	415	19.66	465	22.41	515	25.16	565	27.91
316	14.22	366	16.97	416	19.72	466	22.47	516	25.22	566	27.97
317	14.27	367	17.02	417	19.77	467	22.52	517	25.27	567	28.02
318	14.33	368	17.08	418	19.83	468	22.58	518	25.33	568	28.08
319	14.38	369	17.13	419	19.88	469	22.63	519	25.38	569	28.13
320	14.44	370	17.19	420	19.94	470	22.69	520	25.44	570	28.19
321	14.49	371	17.24	421	19.99	471	22.74	521	25.49	571	28.24
322	14.55	372	17.30	422	20.05	472	22.80	522	25.55	572	28.30
323	14.60	373	17.35	423	20.10	473	22.85	523	25.60	573	28.35
324	14.66	374	17.41	424	20.16	474	22.91	524	25.66	574	28.41
325	14.71	375	17.46	425	20.21	475	22.96	525	25.71	575	28.46
326	14.77	376	17.52	426	20.27	476	23.02	526	25.77	576	28.52
327	14.82	377	17.57	427	20.32	477	23.07	527	25.82	577	28.57
328	14.88	378	17.63	428	20.38	478	23.13	528	25.88	578	28.63
329	14.93	379	17.68	429	20.43	479	23.18	529	25.93	579	28.68
330	14.99	380	17.74	430	20.49	480	23.24	530	25.99	580	28.74
331	15.04	381	17.79	431	20.54	481	23.29	531	26.04	581	28.79
332	15.10	382	17.85	432	20.60	482	23.35	532	26.10	582	28.85
333	15.15	383	17.90	433	20.65	483	23.40	533	26.15	583	28.90
334	15.21	384	17.96	434	20.71	484	23.46	534	26.21	584	28.96
335	15.26	385	18.01	435	20.76	485	23.51	535	26.26	585	29.01
336	15.32	386	18.07	436	20.82	486	23.57	536	26.32	586	29.07
337	15.37	387	18.12	437	20.87	487	23.62	537	26.37	587	29.12
338	15.43	388	18.18	438	20.93	488	23.68	538	26.43	588	29.18
339	15.48	389	18.23	439	20.98	489	23.73	539	26.48	589	29.23
340	15.54	390	18.29	440	21.04	490	23.79	540	26.54	590	29.29
341	15.59	391	18.34	441	21.09	491	23.84	541	26.59	591	29.34
342	15.65	392	18.40	442	21.15	492	23.90	542	26.65	592	29.40
343	15.70	393	18.45	443	21.20	493	23.95	543	26.70	593	29.45
344	15.76	394	18.51	444	21.26	494	24.01	544	26.76	594	29.51
345	15.81	395	18.56	445	21.31	495	24.06	545	26.81	595	29.56
346	15.87	396	18.62	446	21.37	496	24.12	546	26.87	596	29.62
347	15.92	397	18.67	447	21.42	497	24.17	547	26.92	597	29.67
348	15.98	398	18.73	448	21.48	498	24.23	548	26.98	598	29.73
349	16.03	399	18.78	449	21.53	499	24.28	549	27.03	599	29.78
350	16.09	400	18.84	450	21.59	500	24.34	550	27.09	600	29.84

New York State Method III Top Income Tax Rates Method Single and Married Instructions

Step 1 Using the net wage amount as computed 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. This is the amount to withhold from wages.

Method III Single Table			
L i n e	If annualized wages are:		Multiply annualized wages by Column 3 amount
	At Least	But less than	
	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			
L i n e	If annualized wages are:		Multiply annualized wages by Column 3 amount
	At Least	But less than	
	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

New York State Conversion of Tables

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

A. General rule

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

B. Using the Monthly table for Quarterly payrolls

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

Example: New York State - Personal Income Tax

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

- (1) Factor = 3
- (2) $\$6,750 \div 3 = \$2,250$
- (3) Refer to New York State Monthly Married Table (page 11).
Withholding tax on \$2,250 wages, 2 exemptions = \$65.00
- (4) $\$65.00 \times 3 = \195.00

C. Using the Monthly table for 10-day payroll

1. The monthly is 3 times the 10-day payroll.
2. Multiply the 10-day payroll by 3 to get a monthly equivalent.
3. Refer to the monthly table, using monthly equivalent wages and get the amount that would be withheld monthly, under the appropriate exemption column.
4. Divide the monthly amount to be withheld by 3 to get the 10-day equivalent of the amount to be withheld.

D. Salaries paid on a 10-month basis: Converting salaries to a 12-month basis in order to use the Monthly table (or Semimonthly, etc.)

1. Divide the annual wages by 12 to arrive at the equivalent monthly wages (if payments are made semimonthly instead of monthly, divide by 24).
2. Refer to the monthly table, using the derived equivalent monthly wages from Step 1 above, and obtain the amount that would be withheld monthly 12 times per year, under the appropriate exemption column. (If payments are made semimonthly, use that table.)
3. Multiply the amount that would be withheld 12 (or 24) times a year found in Step 2 above by 1.2 (12/10 or 6/5), to allow for the fact that withholding will occur in only 10 of the 12 months. This is the amount to be withheld from each of the 10 monthly payments or, if payments are semimonthly, from each of the 20 semimonthly payments.