



# New York State 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](http://www.tax.ny.gov) for up-to-date information.

## Table of contents

**Need help?** section ..... 2

Important information ..... 3

Supplemental wage payment withholding rates ..... 3

**New York State withholding tax tables and methods**

**Method I — Wage bracket tables I - V**

Payroll period	Page number for single table	Page number for married table
Weekly	4	5
Biweekly	6	7
Semimonthly	8	9
Monthly	10	11
Daily	12	13

**Method II — Exact calculation method and dollar to dollar tables**

Special tables for deduction and exemption allowances (for use with exact calculation method or dollar to dollar tables) ..... 14

Instructions and examples for **single** filing status ..... 16

Exact calculation method for **single** filing status ..... 17

Instructions and examples for **married** filing status..... 18

Exact calculation method for **married** filing status ..... 19

Dollar to dollar tables – single or married (for weekly wages after deduction and exemption allowances are subtracted) ..... 20-21

**Method III – Top income tax rates method**

Instructions and tables for **single** and **married** filing status ..... 22

**Conversion of tables** to common payroll periods ..... 23

### Need help?



Visit our website at [www.tax.ny.gov](http://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 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, 2026, using the worksheet to calculate withholding allowances, or the charts in Part 5 or Part 6 to calculate an additional dollar amount of New York State 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](http://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 New York State supplemental rate of 11.70% (0.1170).
  - 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	2.40	1.70	0.90	\$0.20							
	210	220	2.80	2.10	1.30	0.60							
Payroll period	220	230	3.20	2.50	1.70	1.00	\$0.20						
	230	240	3.60	2.90	2.10	1.40	0.60						
	240	250	4.00	3.30	2.50	1.80	1.00	\$0.30					
	250	260	4.40	3.60	2.90	2.10	1.40	0.60					
	260	270	4.80	4.00	3.30	2.50	1.80	1.00	\$0.30				
	270	280	5.20	4.40	3.70	2.90	2.20	1.40	0.70				
	280	290	5.60	4.80	4.10	3.30	2.60	1.80	1.10	\$0.30			
	290	300	6.00	5.20	4.50	3.70	3.00	2.20	1.50	0.70	\$0.00		
	300	310	6.30	5.60	4.80	4.10	3.30	2.60	1.80	1.10	0.30		
	310	320	6.80	6.00	5.20	4.50	3.70	3.00	2.20	1.50	0.70	\$0.00	
	320	330	7.20	6.40	5.60	4.90	4.10	3.40	2.60	1.90	1.10	0.40	
	330	340	7.70	6.80	6.00	5.30	4.50	3.80	3.00	2.30	1.50	0.80	\$0.00
	340	350	8.10	7.30	6.40	5.70	4.90	4.20	3.40	2.70	1.90	1.20	0.40
	350	360	8.60	7.70	6.90	6.00	5.30	4.50	3.80	3.00	2.30	1.50	0.80
	360	370	9.00	8.10	7.30	6.50	5.70	4.90	4.20	3.40	2.70	1.90	1.20
	370	380	9.50	8.60	7.70	6.90	6.10	5.30	4.60	3.80	3.10	2.30	1.60
	380	390	10.00	9.00	8.20	7.30	6.50	5.70	5.00	4.20	3.50	2.70	2.00
	390	400	10.50	9.50	8.60	7.80	6.90	6.10	5.40	4.60	3.90	3.10	2.40
	400	410	11.00	10.00	9.10	8.20	7.40	6.50	5.70	5.00	4.20	3.50	2.70
	410	420	11.60	10.60	9.60	8.70	7.80	7.00	6.10	5.40	4.60	3.90	3.10
	420	430	12.10	11.10	10.10	9.10	8.20	7.40	6.60	5.80	5.00	4.30	3.50
	430	440	12.60	11.60	10.60	9.60	8.70	7.80	7.00	6.20	5.40	4.70	3.90
	440	450	13.20	12.10	11.10	10.10	9.10	8.30	7.40	6.60	5.80	5.10	4.30
	450	460	13.70	12.70	11.60	10.60	9.70	8.70	7.90	7.00	6.20	5.40	4.70
	460	470	14.30	13.20	12.20	11.20	10.20	9.20	8.30	7.50	6.60	5.80	5.10
	470	480	14.80	13.80	12.70	11.70	10.70	9.70	8.80	7.90	7.10	6.20	5.50
	480	490	15.30	14.30	13.30	12.20	11.20	10.20	9.20	8.30	7.50	6.70	5.90
	490	500	15.90	14.80	13.80	12.80	11.70	10.70	9.70	8.80	7.90	7.10	6.30
	500	510	16.40	15.40	14.30	13.30	12.30	11.20	10.20	9.30	8.40	7.50	6.70
	510	520	17.00	15.90	14.90	13.80	12.80	11.80	10.80	9.80	8.80	8.00	7.10
	520	530	17.50	16.50	15.40	14.40	13.30	12.30	11.30	10.30	9.30	8.40	7.60
	530	540	18.00	17.00	16.00	14.90	13.90	12.80	11.80	10.80	9.80	8.90	8.00
	540	550	18.60	17.50	16.50	15.50	14.40	13.40	12.30	11.30	10.30	9.30	8.40
	550	560	19.10	18.10	17.00	16.00	15.00	13.90	12.90	11.90	10.80	9.80	8.90
	560	570	19.70	18.60	17.60	16.50	15.50	14.50	13.40	12.40	11.40	10.40	9.40
	570	580	20.20	19.20	18.10	17.10	16.00	15.00	14.00	12.90	11.90	10.90	9.90
	580	590	20.70	19.70	18.70	17.60	16.60	15.50	14.50	13.50	12.40	11.40	10.40
	590	600	21.30	20.20	19.20	18.20	17.10	16.10	15.00	14.00	13.00	11.90	10.90
	600	610	21.80	20.80	19.70	18.70	17.70	16.60	15.60	14.60	13.50	12.50	11.40
	610	620	22.40	21.30	20.30	19.20	18.20	17.20	16.10	15.10	14.10	13.00	12.00
	620	630	22.90	21.90	20.80	19.80	18.70	17.70	16.70	15.60	14.60	13.60	12.50
	630	640	23.40	22.40	21.40	20.30	19.30	18.20	17.20	16.20	15.10	14.10	13.10
640	650	24.00	22.90	21.90	20.90	19.80	18.80	17.70	16.70	15.70	14.60	13.60	
<b>\$650 &amp; over</b>		Use Method II, <i>Exact Calculation Method</i> , on pages 16 and 17.											

Wages		Exemptions Claimed										10
At least	But less than	0	1	2	3	4	5	6	7	8	9	or more
Tax to be withheld												
\$0	\$100	\$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	1.60	0.90	\$0.10								
200	210	2.00	1.30	0.50								
210	220	2.40	1.70	0.90	\$0.20							
220	230	2.80	2.10	1.30	0.60							
230	240	3.20	2.50	1.70	1.00	\$0.20						
240	250	3.60	2.80	2.10	1.30	0.60						
250	260	4.00	3.20	2.50	1.70	1.00	\$0.20					
260	270	4.40	3.60	2.90	2.10	1.40	0.60					
270	280	4.80	4.00	3.30	2.50	1.80	1.00	\$0.30				
280	290	5.20	4.40	3.70	2.90	2.20	1.40	0.70	\$0.00			
290	300	5.50	4.80	4.00	3.30	2.50	1.80	1.00	0.30			
300	310	5.90	5.20	4.40	3.70	2.90	2.20	1.40	0.70	\$0.00		
310	320	6.30	5.60	4.80	4.10	3.30	2.60	1.80	1.10	0.30		
320	330	6.80	6.00	5.20	4.50	3.70	3.00	2.20	1.50	0.70	\$0.00	
330	340	7.20	6.40	5.60	4.90	4.10	3.40	2.60	1.90	1.10	0.40	
340	350	7.60	6.80	6.00	5.20	4.50	3.70	3.00	2.20	1.50	0.70	\$0.00
350	360	8.10	7.20	6.40	5.60	4.90	4.10	3.40	2.60	1.90	1.10	0.40
360	370	8.50	7.70	6.80	6.00	5.30	4.50	3.80	3.00	2.30	1.50	0.80
370	380	9.00	8.10	7.30	6.40	5.70	4.90	4.20	3.40	2.70	1.90	1.20
380	390	9.50	8.60	7.70	6.90	6.10	5.30	4.60	3.80	3.10	2.30	1.60
390	400	10.00	9.00	8.20	7.30	6.50	5.70	4.90	4.20	3.40	2.70	1.90
400	410	10.50	9.50	8.60	7.70	6.90	6.10	5.30	4.60	3.80	3.10	2.30
410	420	11.00	10.00	9.00	8.20	7.30	6.50	5.70	5.00	4.20	3.50	2.70
420	430	11.50	10.50	9.50	8.60	7.80	6.90	6.10	5.40	4.60	3.90	3.10
430	440	12.10	11.00	10.10	9.10	8.20	7.40	6.50	5.80	5.00	4.30	3.50
440	450	12.60	11.60	10.60	9.60	8.70	7.80	7.00	6.10	5.40	4.60	3.90
450	460	13.10	12.10	11.10	10.10	9.10	8.30	7.40	6.60	5.80	5.00	4.30
460	470	13.70	12.70	11.60	10.60	9.60	8.70	7.80	7.00	6.20	5.40	4.70
470	480	14.20	13.20	12.20	11.10	10.10	9.10	8.30	7.40	6.60	5.80	5.10
480	490	14.80	13.70	12.70	11.70	10.70	9.70	8.70	7.90	7.00	6.20	5.50
490	500	15.30	14.30	13.20	12.20	11.20	10.20	9.20	8.30	7.50	6.60	5.80
500	510	15.80	14.80	13.80	12.70	11.70	10.70	9.70	8.80	7.90	7.10	6.20
510	520	16.40	15.40	14.30	13.30	12.20	11.20	10.20	9.20	8.40	7.50	6.70
520	530	16.90	15.90	14.90	13.80	12.80	11.70	10.70	9.70	8.80	8.00	7.10
530	540	17.50	16.40	15.40	14.40	13.30	12.30	11.20	10.30	9.30	8.40	7.50
540	550	18.00	17.00	15.90	14.90	13.90	12.80	11.80	10.80	9.80	8.80	8.00
550	560	18.50	17.50	16.50	15.40	14.40	13.40	12.30	11.30	10.30	9.30	8.40
560	570	19.10	18.10	17.00	16.00	14.90	13.90	12.90	11.80	10.80	9.80	8.90
570	580	19.60	18.60	17.60	16.50	15.50	14.40	13.40	12.40	11.30	10.30	9.30
580	590	20.20	19.10	18.10	17.10	16.00	15.00	13.90	12.90	11.90	10.80	9.90
590	600	20.70	19.70	18.60	17.60	16.60	15.50	14.50	13.40	12.40	11.40	10.40
600	610	21.20	20.20	19.20	18.10	17.10	16.10	15.00	14.00	12.90	11.90	10.90
610	620	21.80	20.80	19.70	18.70	17.60	16.60	15.60	14.50	13.50	12.40	11.40
620	630	22.30	21.30	20.30	19.20	18.20	17.10	16.10	15.10	14.00	13.00	11.90
630	640	22.90	21.80	20.80	19.80	18.70	17.70	16.60	15.60	14.60	13.50	12.50
640	650	23.40	22.40	21.30	20.30	19.30	18.20	17.20	16.10	15.10	14.10	13.00

Method I

Table I

NY State

Income tax

Married

Weekly

Payroll period

\$650 & over

Use Method II, *Exact Calculation Method*, on pages 18 and 19.

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	3.30	1.80	\$0.30								
Biweekly	380	400	4.10	2.60	1.10								
	400	420	4.90	3.40	1.90	\$0.40							
	420	440	5.70	4.20	2.70	1.20							
Payroll period	440	460	6.50	5.00	3.50	2.00	\$0.50						
	460	480	7.20	5.70	4.20	2.70	1.20						
	480	500	8.00	6.50	5.00	3.50	2.00	\$0.50					
	500	520	8.80	7.30	5.80	4.30	2.80	1.30					
	520	540	9.60	8.10	6.60	5.10	3.60	2.10	\$0.60				
	540	560	10.40	8.90	7.40	5.90	4.40	2.90	1.40	\$0.00			
	560	580	11.10	9.60	8.10	6.60	5.10	3.60	2.10	0.60			
	580	600	11.90	10.40	8.90	7.40	5.90	4.40	2.90	1.40	\$0.00		
	600	620	12.70	11.20	9.70	8.20	6.70	5.20	3.70	2.20	0.70		
	620	640	13.60	12.00	10.50	9.00	7.50	6.00	4.50	3.00	1.50	\$0.00	
	640	660	14.50	12.80	11.30	9.80	8.30	6.80	5.30	3.80	2.30	0.80	
	660	680	15.30	13.60	12.00	10.50	9.00	7.50	6.00	4.50	3.00	1.50	\$0.00
	680	700	16.20	14.50	12.80	11.30	9.80	8.30	6.80	5.30	3.80	2.30	0.80
	700	720	17.10	15.40	13.70	12.10	10.60	9.10	7.60	6.10	4.60	3.10	1.60
	720	740	18.00	16.30	14.60	12.90	11.40	9.90	8.40	6.90	5.40	3.90	2.40
	740	760	19.00	17.20	15.50	13.80	12.20	10.70	9.20	7.70	6.20	4.70	3.20
	760	780	20.00	18.00	16.40	14.70	13.00	11.40	9.90	8.40	6.90	5.40	3.90
	780	800	21.00	19.10	17.20	15.50	13.90	12.20	10.70	9.20	7.70	6.20	4.70
	800	820	22.10	20.10	18.10	16.40	14.70	13.00	11.50	10.00	8.50	7.00	5.50
	820	840	23.10	21.10	19.10	17.30	15.60	13.90	12.30	10.80	9.30	7.80	6.30
	840	860	24.20	22.20	20.20	18.20	16.50	14.80	13.10	11.60	10.10	8.60	7.10
	860	880	25.30	23.20	21.20	19.20	17.40	15.70	14.00	12.30	10.80	9.30	7.80
	880	900	26.40	24.30	22.20	20.30	18.30	16.60	14.90	13.20	11.60	10.10	8.60
	900	920	27.40	25.40	23.30	21.30	19.30	17.40	15.70	14.10	12.40	10.90	9.40
	920	940	28.50	26.40	24.40	22.30	20.30	18.40	16.60	14.90	13.20	11.70	10.20
	940	960	29.60	27.50	25.40	23.40	21.40	19.40	17.50	15.80	14.10	12.50	11.00
	960	980	30.70	28.60	26.50	24.40	22.40	20.40	18.40	16.70	15.00	13.30	11.70
	980	1,000	31.80	29.70	27.60	25.50	23.50	21.40	19.50	17.60	15.90	14.20	12.50
	1,000	1,020	32.80	30.80	28.70	26.60	24.50	22.50	20.50	18.50	16.80	15.10	13.40
	1,020	1,040	33.90	31.80	29.80	27.70	25.60	23.50	21.50	19.50	17.60	16.00	14.30
	1,040	1,060	35.00	32.90	30.80	28.80	26.70	24.60	22.50	20.60	18.60	16.80	15.10
	1,060	1,080	36.10	34.00	31.90	29.80	27.80	25.70	23.60	21.60	19.60	17.70	16.00
	1,080	1,100	37.20	35.10	33.00	30.90	28.90	26.80	24.70	22.60	20.60	18.70	16.90
	1,100	1,120	38.20	36.20	34.10	32.00	29.90	27.90	25.80	23.70	21.70	19.70	17.80
	1,120	1,140	39.30	37.20	35.20	33.10	31.00	28.90	26.90	24.80	22.70	20.70	18.70
	1,140	1,160	40.40	38.30	36.20	34.20	32.10	30.00	27.90	25.90	23.80	21.80	19.80
	1,160	1,180	41.50	39.40	37.30	35.20	33.20	31.10	29.00	26.90	24.90	22.80	20.80
	1,180	1,200	42.60	40.50	38.40	36.30	34.30	32.20	30.10	28.00	25.90	23.90	21.80
	1,200	1,220	43.60	41.60	39.50	37.40	35.30	33.30	31.20	29.10	27.00	24.90	22.90
	1,220	1,240	44.70	42.60	40.60	38.50	36.40	34.30	32.30	30.20	28.10	26.00	24.00
	1,240	1,260	45.80	43.70	41.60	39.60	37.50	35.40	33.30	31.30	29.20	27.10	25.00
	1,260	1,280	46.90	44.80	42.70	40.60	38.60	36.50	34.40	32.30	30.30	28.20	26.10
	1,280	1,300	48.00	45.90	43.80	41.70	39.70	37.60	35.50	33.40	31.30	29.30	27.20
<b>\$1,300 &amp; over</b>			Use Method II, <i>Exact Calculation Method</i> , on pages 16 and 17.										

Wages		Exemptions Claimed										10
At least	But less than	0	1	2	3	4	5	6	7	8	9	or more
Tax to be withheld												
\$0	\$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	0.90										
340	360	1.70	\$0.20									
360	380	2.50	1.00									
380	400	3.30	1.80	\$0.30								
400	420	4.10	2.60	1.10								
420	440	4.80	3.30	1.80	\$0.30							
440	460	5.60	4.10	2.60	1.10							
460	480	6.40	4.90	3.40	1.90	\$0.40						
480	500	7.20	5.70	4.20	2.70	1.20						
500	520	8.00	6.50	5.00	3.50	2.00	\$0.50					
520	540	8.70	7.20	5.70	4.20	2.70	1.20					
540	560	9.50	8.00	6.50	5.00	3.50	2.00	\$0.50				
560	580	10.30	8.80	7.30	5.80	4.30	2.80	1.30	\$0.00			
580	600	11.10	9.60	8.10	6.60	5.10	3.60	2.10	0.60			
600	620	11.90	10.40	8.90	7.40	5.90	4.40	2.90	1.40	\$0.00		
620	640	12.60	11.10	9.60	8.10	6.60	5.10	3.60	2.10	0.60		
640	660	13.50	11.90	10.40	8.90	7.40	5.90	4.40	2.90	1.40	\$0.00	
660	680	14.40	12.70	11.20	9.70	8.20	6.70	5.20	3.70	2.20	0.70	
680	700	15.30	13.60	12.00	10.50	9.00	7.50	6.00	4.50	3.00	1.50	\$0.00
700	720	16.20	14.50	12.80	11.30	9.80	8.30	6.80	5.30	3.80	2.30	0.80
720	740	17.10	15.40	13.70	12.00	10.50	9.00	7.50	6.00	4.50	3.00	1.50
740	760	17.90	16.20	14.50	12.90	11.30	9.80	8.30	6.80	5.30	3.80	2.30
760	780	18.90	17.10	15.40	13.70	12.10	10.60	9.10	7.60	6.10	4.60	3.10
780	800	20.00	18.00	16.30	14.60	12.90	11.40	9.90	8.40	6.90	5.40	3.90
800	820	21.00	19.00	17.20	15.50	13.80	12.20	10.70	9.20	7.70	6.20	4.70
820	840	22.00	20.00	18.10	16.40	14.70	13.00	11.40	9.90	8.40	6.90	5.40
840	860	23.10	21.10	19.10	17.30	15.60	13.90	12.20	10.70	9.20	7.70	6.20
860	880	24.10	22.10	20.10	18.10	16.40	14.70	13.10	11.50	10.00	8.50	7.00
880	900	25.20	23.10	21.10	19.20	17.30	15.60	13.90	12.30	10.80	9.30	7.80
900	920	26.30	24.20	22.20	20.20	18.20	16.50	14.80	13.10	11.60	10.10	8.60
920	940	27.40	25.30	23.20	21.20	19.20	17.40	15.70	14.00	12.30	10.80	9.30
940	960	28.50	26.40	24.30	22.30	20.30	18.30	16.60	14.90	13.20	11.60	10.10
960	980	29.50	27.50	25.40	23.30	21.30	19.30	17.50	15.80	14.10	12.40	10.90
980	1,000	30.60	28.50	26.50	24.40	22.30	20.40	18.40	16.60	15.00	13.30	11.70
1,000	1,020	31.70	29.60	27.50	25.50	23.40	21.40	19.40	17.50	15.80	14.10	12.50
1,020	1,040	32.80	30.70	28.60	26.50	24.50	22.40	20.40	18.40	16.70	15.00	13.30
1,040	1,060	33.90	31.80	29.70	27.60	25.60	23.50	21.50	19.50	17.60	15.90	14.20
1,060	1,080	34.90	32.90	30.80	28.70	26.60	24.60	22.50	20.50	18.50	16.80	15.10
1,080	1,100	36.00	33.90	31.90	29.80	27.70	25.60	23.60	21.50	19.60	17.70	16.00
1,100	1,120	37.10	35.00	32.90	30.90	28.80	26.70	24.60	22.60	20.60	18.60	16.80
1,120	1,140	38.20	36.10	34.00	31.90	29.90	27.80	25.70	23.60	21.60	19.60	17.70
1,140	1,160	39.30	37.20	35.10	33.00	31.00	28.90	26.80	24.70	22.60	20.70	18.70
1,160	1,180	40.30	38.30	36.20	34.10	32.00	30.00	27.90	25.80	23.70	21.70	19.70
1,180	1,200	41.40	39.30	37.30	35.20	33.10	31.00	29.00	26.90	24.80	22.70	20.70
1,200	1,220	42.50	40.40	38.30	36.30	34.20	32.10	30.00	28.00	25.90	23.80	21.80
1,220	1,240	43.60	41.50	39.40	37.30	35.30	33.20	31.10	29.00	27.00	24.90	22.80
1,240	1,260	44.70	42.60	40.50	38.40	36.40	34.30	32.20	30.10	28.00	26.00	23.90
1,260	1,280	45.70	43.70	41.60	39.50	37.40	35.40	33.30	31.20	29.10	27.00	25.00
1,280	1,300	46.80	44.70	42.70	40.60	38.50	36.40	34.40	32.30	30.20	28.10	26.00
<b>\$1,300 &amp; over</b>		Use Method II, <i>Exact Calculation Method</i> , 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	0.80									
Single	340	360	1.60	\$0.00								
	360	380	2.40	0.80								
	380	400	3.20	1.60	\$0.00							
Semimonthly	400	420	4.00	2.30	0.70							
	420	440	4.70	3.10	1.50	\$0.00						
	440	460	5.50	3.90	2.30	0.70						
Payroll period	460	480	6.30	4.70	3.10	1.40	\$0.00					
	480	500	7.10	5.50	3.80	2.20	0.60					
	500	520	7.90	6.20	4.60	3.00	1.40					
	520	540	8.60	7.00	5.40	3.80	2.10	\$0.50				
	540	560	9.40	7.80	6.20	4.60	2.90	1.30				
	560	580	10.20	8.60	7.00	5.30	3.70	2.10	\$0.50			
	580	600	11.00	9.40	7.70	6.10	4.50	2.90	1.20			
	600	620	11.80	10.10	8.50	6.90	5.30	3.60	2.00	\$0.40		
	620	640	12.50	10.90	9.30	7.70	6.00	4.40	2.80	1.20		
	640	660	13.30	11.70	10.10	8.50	6.80	5.20	3.60	2.00	\$0.30	
	660	680	14.20	12.50	10.90	9.20	7.60	6.00	4.40	2.70	1.10	
	680	700	15.00	13.30	11.60	10.00	8.40	6.80	5.10	3.50	1.90	\$0.30
	700	720	15.90	14.10	12.40	10.80	9.20	7.50	5.90	4.30	2.70	1.00
	720	740	16.80	15.00	13.20	11.60	9.90	8.30	6.70	5.10	3.40	1.80
	740	760	17.70	15.90	14.00	12.40	10.70	9.10	7.50	5.90	4.20	2.60
	760	780	18.60	16.70	14.90	13.10	11.50	9.90	8.30	6.60	5.00	3.40
	780	800	19.40	17.60	15.80	13.90	12.30	10.70	9.00	7.40	5.80	4.20
	800	820	20.40	18.50	16.70	14.80	13.10	11.40	9.80	8.20	6.60	4.90
	820	840	21.50	19.40	17.50	15.70	13.90	12.20	10.60	9.00	7.30	5.70
	840	860	22.50	20.40	18.40	16.60	14.80	13.00	11.40	9.80	8.10	6.50
	860	880	23.50	21.40	19.30	17.50	15.60	13.80	12.20	10.50	8.90	7.30
	880	900	24.60	22.40	20.30	18.30	16.50	14.70	12.90	11.30	9.70	8.10
	900	920	25.60	23.40	21.30	19.20	17.40	15.60	13.70	12.10	10.50	8.80
	920	940	26.70	24.50	22.30	20.20	18.30	16.40	14.60	12.90	11.20	9.60
	940	960	27.80	25.50	23.40	21.20	19.20	17.30	15.50	13.70	12.00	10.40
	960	980	28.90	26.60	24.40	22.20	20.10	18.20	16.40	14.50	12.80	11.20
	980	1,000	30.00	27.70	25.50	23.30	21.10	19.10	17.20	15.40	13.60	12.00
	1,000	1,020	31.00	28.80	26.50	24.30	22.20	20.00	18.10	16.30	14.50	12.70
	1,020	1,040	32.10	29.90	27.60	25.40	23.20	21.00	19.00	17.20	15.30	13.50
	1,040	1,060	33.20	30.90	28.70	26.40	24.20	22.10	19.90	18.10	16.20	14.40
	1,060	1,080	34.30	32.00	29.80	27.50	25.30	23.10	21.00	18.90	17.10	15.30
	1,080	1,100	35.40	33.10	30.90	28.60	26.40	24.10	22.00	19.80	18.00	16.10
	1,100	1,120	36.40	34.20	31.90	29.70	27.40	25.20	23.00	20.90	18.90	17.00
	1,120	1,140	37.50	35.30	33.00	30.80	28.50	26.30	24.00	21.90	19.80	17.90
	1,140	1,160	38.60	36.30	34.10	31.80	29.60	27.30	25.10	22.90	20.80	18.80
	1,160	1,180	39.70	37.40	35.20	32.90	30.70	28.40	26.20	24.00	21.80	19.70
	1,180	1,200	40.80	38.50	36.30	34.00	31.80	29.50	27.30	25.00	22.80	20.70
	1,200	1,220	41.80	39.60	37.30	35.10	32.80	30.60	28.30	26.10	23.90	21.70
	1,220	1,240	42.90	40.70	38.40	36.20	33.90	31.70	29.40	27.20	24.90	22.80
	1,240	1,260	44.00	41.70	39.50	37.20	35.00	32.70	30.50	28.20	26.00	23.80
	1,260	1,280	45.10	42.80	40.60	38.30	36.10	33.80	31.60	29.30	27.10	24.80
	1,280	1,300	46.20	43.90	41.70	39.40	37.20	34.90	32.70	30.40	28.20	25.90
	1,300	1,320	47.20	45.00	42.70	40.50	38.20	36.00	33.70	31.50	29.20	27.00
	1,320	1,340	48.30	46.10	43.80	41.60	39.30	37.10	34.80	32.60	30.30	28.10
	1,340	1,360	49.40	47.10	44.90	42.60	40.40	38.10	35.90	33.60	31.40	29.10
<b>\$1,360 &amp; over</b>		Use Method II, <i>Exact Calculation Method</i> , on pages 16 and 17.										

Wages		Exemptions Claimed										10
At least	But less than	0	1	2	3	4	5	6	7	8	9	or more
Tax to be withheld												
\$0	\$200	\$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	0.70										
360	380	1.50	\$0.00									
380	400	2.30	0.70									
400	420	3.10	1.40	\$0.00								
420	440	3.90	2.20	0.60								
440	460	4.60	3.00	1.40	\$0.00							
460	480	5.40	3.80	2.20	0.50							
480	500	6.20	4.60	2.90	1.30							
500	520	7.00	5.30	3.70	2.10	\$0.50						
520	540	7.80	6.10	4.50	2.90	1.30						
540	560	8.50	6.90	5.30	3.70	2.00	\$0.40					
560	580	9.30	7.70	6.10	4.40	2.80	1.20					
580	600	10.10	8.50	6.80	5.20	3.60	2.00	\$0.30				
600	620	10.90	9.20	7.60	6.00	4.40	2.70	1.10				
620	640	11.70	10.00	8.40	6.80	5.20	3.50	1.90	\$0.30			
640	660	12.40	10.80	9.20	7.60	5.90	4.30	2.70	1.10			
660	680	13.20	11.60	10.00	8.30	6.70	5.10	3.50	1.80	\$0.20		
680	700	14.00	12.40	10.70	9.10	7.50	5.90	4.20	2.60	1.00		
700	720	14.90	13.10	11.50	9.90	8.30	6.60	5.00	3.40	1.80	\$0.10	
720	740	15.80	14.00	12.30	10.70	9.10	7.40	5.80	4.20	2.60	0.90	
740	760	16.70	14.80	13.10	11.50	9.80	8.20	6.60	5.00	3.30	1.70	\$0.10
760	780	17.60	15.70	13.90	12.20	10.60	9.00	7.40	5.70	4.10	2.50	0.90
780	800	18.40	16.60	14.80	13.00	11.40	9.80	8.10	6.50	4.90	3.30	1.60
800	820	19.30	17.50	15.60	13.80	12.20	10.50	8.90	7.30	5.70	4.00	2.40
820	840	20.30	18.40	16.50	14.70	13.00	11.30	9.70	8.10	6.50	4.80	3.20
840	860	21.30	19.20	17.40	15.60	13.70	12.10	10.50	8.90	7.20	5.60	4.00
860	880	22.30	20.20	18.30	16.50	14.60	12.90	11.30	9.60	8.00	6.40	4.80
880	900	23.40	21.20	19.20	17.30	15.50	13.70	12.00	10.40	8.80	7.20	5.50
900	920	24.40	22.30	20.10	18.20	16.40	14.50	12.80	11.20	9.60	7.90	6.30
920	940	25.50	23.30	21.10	19.10	17.30	15.40	13.60	12.00	10.40	8.70	7.10
940	960	26.60	24.30	22.20	20.00	18.10	16.30	14.50	12.80	11.10	9.50	7.90
960	980	27.60	25.40	23.20	21.10	19.00	17.20	15.40	13.50	11.90	10.30	8.70
980	1,000	28.70	26.50	24.20	22.10	19.90	18.10	16.20	14.40	12.70	11.10	9.40
1,000	1,020	29.80	27.50	25.30	23.10	21.00	18.90	17.10	15.30	13.50	11.80	10.20
1,020	1,040	30.90	28.60	26.40	24.20	22.00	19.90	18.00	16.20	14.30	12.60	11.00
1,040	1,060	32.00	29.70	27.50	25.20	23.00	20.90	18.90	17.00	15.20	13.40	11.80
1,060	1,080	33.00	30.80	28.50	26.30	24.10	21.90	19.80	17.90	16.10	14.30	12.60
1,080	1,100	34.10	31.90	29.60	27.40	25.10	22.90	20.80	18.80	17.00	15.10	13.30
1,100	1,120	35.20	32.90	30.70	28.40	26.20	24.00	21.80	19.70	17.80	16.00	14.20
1,120	1,140	36.30	34.00	31.80	29.50	27.30	25.00	22.90	20.70	18.70	16.90	15.10
1,140	1,160	37.40	35.10	32.90	30.60	28.40	26.10	23.90	21.70	19.60	17.80	15.90
1,160	1,180	38.40	36.20	33.90	31.70	29.40	27.20	24.90	22.80	20.60	18.70	16.80
1,180	1,200	39.50	37.30	35.00	32.80	30.50	28.30	26.00	23.80	21.70	19.50	17.70
1,200	1,220	40.60	38.30	36.10	33.80	31.60	29.30	27.10	24.80	22.70	20.50	18.60
1,220	1,240	41.70	39.40	37.20	34.90	32.70	30.40	28.20	25.90	23.70	21.60	19.50
1,240	1,260	42.80	40.50	38.30	36.00	33.80	31.50	29.30	27.00	24.80	22.60	20.50
1,260	1,280	43.80	41.60	39.30	37.10	34.80	32.60	30.30	28.10	25.80	23.60	21.50
1,280	1,300	44.90	42.70	40.40	38.20	35.90	33.70	31.40	29.20	26.90	24.70	22.50
1,300	1,320	46.00	43.70	41.50	39.20	37.00	34.70	32.50	30.20	28.00	25.70	23.50
1,320	1,340	47.10	44.80	42.60	40.30	38.10	35.80	33.60	31.30	29.10	26.80	24.60
1,340	1,360	48.20	45.90	43.70	41.40	39.20	36.90	34.70	32.40	30.20	27.90	25.70

Method I

Table III

NY State

Income tax

Married

Semimonthly

Payroll period

\$1,360 & over Use Method II, *Exact Calculation Method*, on pages 18 and 19.

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	4.80	1.60									
	760	800	6.40	3.10	\$0.00								
Monthly	800	840	7.90	4.70	1.40								
	840	880	9.50	6.20	3.00	\$0.00							
	880	920	11.10	7.80	4.60	1.30							
Payroll period	920	960	12.60	9.40	6.10	2.90	\$0.00						
	960	1,000	14.20	10.90	7.70	4.40	1.20						
	1,000	1,040	15.70	12.50	9.20	6.00	2.70						
	1,040	1,080	17.30	14.00	10.80	7.50	4.30	\$1.00					
	1,080	1,120	18.90	15.60	12.40	9.10	5.90	2.60					
	1,120	1,160	20.40	17.20	13.90	10.70	7.40	4.20	\$0.90				
	1,160	1,200	22.00	18.70	15.50	12.20	9.00	5.70	2.50				
	1,200	1,240	23.50	20.30	17.00	13.80	10.50	7.30	4.00	\$0.80			
	1,240	1,280	25.10	21.80	18.60	15.30	12.10	8.80	5.60	2.30			
	1,280	1,320	26.70	23.40	20.20	16.90	13.70	10.40	7.20	3.90	\$0.70		
	1,320	1,360	28.30	25.00	21.70	18.50	15.20	12.00	8.70	5.50	2.20		
	1,360	1,400	30.10	26.50	23.30	20.00	16.80	13.50	10.30	7.00	3.80	\$0.50	
	1,400	1,440	31.80	28.20	24.80	21.60	18.30	15.10	11.80	8.60	5.30	2.10	
	1,440	1,480	33.60	29.90	26.40	23.10	19.90	16.60	13.40	10.10	6.90	3.60	
	1,480	1,520	35.40	31.70	28.00	24.70	21.50	18.20	15.00	11.70	8.50	5.20	
	1,520	1,560	37.10	33.50	29.80	26.30	23.00	19.80	16.50	13.30	10.00	6.80	
	1,560	1,600	38.90	35.20	31.60	27.90	24.60	21.30	18.10	14.80	11.60	8.30	
	1,600	1,640	40.90	37.00	33.30	29.60	26.10	22.90	19.60	16.40	13.10	9.90	
	1,640	1,680	42.90	38.70	35.10	31.40	27.70	24.40	21.20	17.90	14.70	11.40	
	1,680	1,720	45.00	40.70	36.80	33.20	29.50	26.00	22.80	19.50	16.30	13.00	
	1,720	1,760	47.10	42.80	38.60	34.90	31.30	27.60	24.30	21.10	17.80	14.60	
	1,760	1,800	49.10	44.80	40.50	36.70	33.00	29.40	25.90	22.60	19.40	16.10	
	1,800	1,840	51.30	46.90	42.60	38.40	34.80	31.10	27.40	24.20	20.90	17.70	
	1,840	1,880	53.40	48.90	44.70	40.40	36.50	32.90	29.20	25.70	22.50	19.20	
	1,880	1,920	55.60	51.10	46.70	42.40	38.30	34.60	31.00	27.30	24.10	20.80	
	1,920	1,960	57.70	53.20	48.80	44.50	40.20	36.40	32.70	29.10	25.60	22.40	
	1,960	2,000	59.90	55.40	50.90	46.50	42.20	38.20	34.50	30.80	27.20	23.90	
	2,000	2,040	62.10	57.60	53.10	48.60	44.30	40.00	36.20	32.60	28.90	25.50	
	2,040	2,080	64.20	59.70	55.20	50.70	46.40	42.10	38.00	34.30	30.70	27.00	
	2,080	2,120	66.40	61.90	57.40	52.90	48.40	44.10	39.80	36.10	32.40	28.80	
	2,120	2,160	68.50	64.00	59.50	55.00	50.50	46.20	41.90	37.90	34.20	30.50	
	2,160	2,200	70.70	66.20	61.70	57.20	52.70	48.30	44.00	39.70	36.00	32.30	
	2,200	2,240	72.90	68.40	63.90	59.40	54.90	50.40	46.00	41.70	37.70	34.00	
	2,240	2,280	75.00	70.50	66.00	61.50	57.00	52.50	48.10	43.80	39.50	35.80	
	2,280	2,320	77.20	72.70	68.20	63.70	59.20	54.70	50.20	45.90	41.60	37.60	
	2,320	2,360	79.30	74.80	70.30	65.80	61.30	56.80	52.30	47.90	43.60	39.30	
	2,360	2,400	81.50	77.00	72.50	68.00	63.50	59.00	54.50	50.00	45.70	41.40	
	2,400	2,440	83.70	79.20	74.70	70.20	65.70	61.20	56.70	52.20	47.70	43.50	
	2,440	2,480	85.80	81.30	76.80	72.30	67.80	63.30	58.80	54.30	49.80	45.50	
	2,480	2,520	88.00	83.50	79.00	74.50	70.00	65.50	61.00	56.50	52.00	47.60	
	2,520	2,560	90.10	85.60	81.10	76.60	72.10	67.60	63.10	58.60	54.10	49.60	
	2,560	2,600	92.30	87.80	83.30	78.80	74.30	69.80	65.30	60.80	56.30	51.80	
	2,600	2,640	94.50	90.00	85.50	81.00	76.50	72.00	67.50	63.00	58.50	54.00	
	2,640	2,680	96.60	92.10	87.60	83.10	78.60	74.10	69.60	65.10	60.60	56.10	
	2,680	2,720	98.80	94.30	89.80	85.30	80.80	76.30	71.80	67.30	62.80	58.30	
<b>\$2,720 &amp; over</b>		Use Method II, <i>Exact Calculation Method</i> , on pages 16 and 17.											

Wages		Exemptions Claimed										10
At least	But less than	0	1	2	3	4	5	6	7	8	9	or more
Tax to be withheld												
\$0	\$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	3.00	\$0.00									
760	800	4.60	1.30									
800	840	6.10	2.90	\$0.00								
840	880	7.70	4.50	1.20								
880	920	9.30	6.00	2.80	\$0.00							
920	960	10.80	7.60	4.30	1.10							
960	1,000	12.40	9.10	5.90	2.60							
1,000	1,040	13.90	10.70	7.40	4.20	\$0.90						
1,040	1,080	15.50	12.30	9.00	5.80	2.50						
1,080	1,120	17.10	13.80	10.60	7.30	4.10	\$0.80					
1,120	1,160	18.60	15.40	12.10	8.90	5.60	2.40					
1,160	1,200	20.20	16.90	13.70	10.40	7.20	3.90	\$0.70				
1,200	1,240	21.70	18.50	15.20	12.00	8.70	5.50	2.20				
1,240	1,280	23.30	20.10	16.80	13.60	10.30	7.10	3.80	\$0.60			
1,280	1,320	24.90	21.60	18.40	15.10	11.90	8.60	5.40	2.10			
1,320	1,360	26.40	23.20	19.90	16.70	13.40	10.20	6.90	3.70	\$0.40		
1,360	1,400	28.10	24.70	21.50	18.20	15.00	11.70	8.50	5.20	2.00		
1,400	1,440	29.80	26.30	23.00	19.80	16.50	13.30	10.00	6.80	3.50	\$0.30	
1,440	1,480	31.60	27.90	24.60	21.40	18.10	14.90	11.60	8.40	5.10	1.90	
1,480	1,520	33.40	29.70	26.20	22.90	19.70	16.40	13.20	9.90	6.70	3.40	\$0.20
1,520	1,560	35.10	31.40	27.80	24.50	21.20	18.00	14.70	11.50	8.20	5.00	1.70
1,560	1,600	36.90	33.20	29.50	26.00	22.80	19.50	16.30	13.00	9.80	6.50	3.30
1,600	1,640	38.60	35.00	31.30	27.60	24.30	21.10	17.80	14.60	11.30	8.10	4.80
1,640	1,680	40.60	36.70	33.10	29.40	25.90	22.70	19.40	16.20	12.90	9.70	6.40
1,680	1,720	42.60	38.50	34.80	31.20	27.50	24.20	21.00	17.70	14.50	11.20	8.00
1,720	1,760	44.70	40.40	36.60	32.90	29.20	25.80	22.50	19.30	16.00	12.80	9.50
1,760	1,800	46.80	42.50	38.30	34.70	31.00	27.30	24.10	20.80	17.60	14.30	11.10
1,800	1,840	48.80	44.50	40.20	36.40	32.80	29.10	25.60	22.40	19.10	15.90	12.60
1,840	1,880	50.90	46.60	42.30	38.20	34.50	30.90	27.20	24.00	20.70	17.50	14.20
1,880	1,920	53.10	48.60	44.40	40.10	36.30	32.60	29.00	25.50	22.30	19.00	15.80
1,920	1,960	55.30	50.80	46.40	42.10	38.00	34.40	30.70	27.10	23.80	20.60	17.30
1,960	2,000	57.40	52.90	48.50	44.20	39.90	36.10	32.50	28.80	25.40	22.10	18.90
2,000	2,040	59.60	55.10	50.60	46.20	41.90	37.90	34.20	30.60	26.90	23.70	20.40
2,040	2,080	61.70	57.20	52.70	48.30	44.00	39.70	36.00	32.30	28.70	25.30	22.00
2,080	2,120	63.90	59.40	54.90	50.40	46.10	41.80	37.80	34.10	30.40	26.80	23.60
2,120	2,160	66.10	61.60	57.10	52.60	48.10	43.80	39.50	35.80	32.20	28.50	25.10
2,160	2,200	68.20	63.70	59.20	54.70	50.20	45.90	41.60	37.60	33.90	30.30	26.70
2,200	2,240	70.40	65.90	61.40	56.90	52.40	48.00	43.70	39.40	35.70	32.00	28.40
2,240	2,280	72.50	68.00	63.50	59.00	54.50	50.00	45.70	41.40	37.50	33.80	30.10
2,280	2,320	74.70	70.20	65.70	61.20	56.70	52.20	47.80	43.50	39.20	35.60	31.90
2,320	2,360	76.90	72.40	67.90	63.40	58.90	54.40	49.90	45.60	41.30	37.30	33.60
2,360	2,400	79.00	74.50	70.00	65.50	61.00	56.50	52.00	47.60	43.30	39.10	35.40
2,400	2,440	81.20	76.70	72.20	67.70	63.20	58.70	54.20	49.70	45.40	41.10	37.20
2,440	2,480	83.30	78.80	74.30	69.80	65.30	60.80	56.30	51.80	47.40	43.20	38.90
2,480	2,520	85.50	81.00	76.50	72.00	67.50	63.00	58.50	54.00	49.50	45.20	40.90
2,520	2,560	87.70	83.20	78.70	74.20	69.70	65.20	60.70	56.20	51.70	47.30	43.00
2,560	2,600	89.80	85.30	80.80	76.30	71.80	67.30	62.80	58.30	53.80	49.30	45.00
2,600	2,640	92.00	87.50	83.00	78.50	74.00	69.50	65.00	60.50	56.00	51.50	47.10
2,640	2,680	94.10	89.60	85.10	80.60	76.10	71.60	67.10	62.60	58.10	53.60	49.10
2,680	2,720	96.30	91.80	87.30	82.80	78.30	73.80	69.30	64.80	60.30	55.80	51.30
<b>\$2,720 &amp; over</b>		Use Method II, <i>Exact Calculation Method</i> , 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	0.50	0.40	0.20	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	0.70	0.60	0.40	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	1.00	0.90	0.70	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	1.00	0.90	0.70	0.60	0.40	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	1.00	0.90	0.70	0.60	0.40	0.30	0.10		
	64	66	1.40	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10	
	66	68	1.50	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20	
	68	70	1.60	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10
	70	72	1.70	1.50	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20
	72	74	1.80	1.60	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20
	74	76	1.90	1.70	1.50	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30
	76	78	2.00	1.80	1.60	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40
	78	80	2.10	1.90	1.70	1.60	1.40	1.20	1.10	0.90	0.80	0.60	0.50
	80	82	2.20	2.00	1.80	1.60	1.50	1.30	1.10	1.00	0.80	0.70	0.50
	82	84	2.30	2.10	1.90	1.70	1.60	1.40	1.20	1.10	0.90	0.80	0.60
	84	86	2.40	2.20	2.00	1.80	1.60	1.50	1.30	1.20	1.00	0.90	0.70
	86	88	2.50	2.30	2.10	1.90	1.70	1.60	1.40	1.20	1.10	0.90	0.80
	88	90	2.60	2.40	2.20	2.00	1.80	1.70	1.50	1.30	1.20	1.00	0.90
	90	92	2.70	2.50	2.30	2.10	1.90	1.70	1.60	1.40	1.20	1.10	0.90
	92	94	2.90	2.60	2.40	2.20	2.00	1.80	1.70	1.50	1.30	1.20	1.00
	94	96	3.00	2.80	2.50	2.30	2.10	1.90	1.80	1.60	1.40	1.20	1.10
	96	98	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.70	1.50	1.30	1.20
	98	100	3.20	3.00	2.80	2.60	2.30	2.10	1.90	1.80	1.60	1.40	1.30
	100	102	3.30	3.10	2.90	2.70	2.50	2.20	2.00	1.90	1.70	1.50	1.30
	102	104	3.40	3.20	3.00	2.80	2.60	2.40	2.20	2.00	1.80	1.60	1.40
	104	106	3.50	3.30	3.10	2.90	2.70	2.50	2.30	2.10	1.90	1.70	1.50
	106	108	3.60	3.40	3.20	3.00	2.80	2.60	2.40	2.20	2.00	1.80	1.60
	108	110	3.70	3.50	3.30	3.10	2.90	2.70	2.50	2.30	2.10	1.90	1.70
	110	112	3.80	3.60	3.40	3.20	3.00	2.80	2.60	2.40	2.20	2.00	1.80
	112	114	3.90	3.70	3.50	3.30	3.10	2.90	2.70	2.50	2.30	2.10	1.90
	114	116	4.00	3.80	3.60	3.40	3.20	3.00	2.80	2.60	2.40	2.20	2.00
	116	118	4.10	3.90	3.70	3.50	3.30	3.10	2.90	2.70	2.50	2.30	2.10
	118	120	4.30	4.00	3.80	3.60	3.40	3.20	3.00	2.80	2.60	2.40	2.20
	120	122	4.40	4.20	3.90	3.70	3.50	3.30	3.10	2.90	2.70	2.50	2.30
	122	124	4.50	4.30	4.10	3.80	3.60	3.40	3.20	3.00	2.80	2.60	2.40
	124	126	4.60	4.40	4.20	4.00	3.70	3.50	3.30	3.10	2.90	2.70	2.50
	126	128	4.70	4.50	4.30	4.10	3.90	3.60	3.40	3.20	3.00	2.80	2.60
128	130	4.80	4.60	4.40	4.20	4.00	3.80	3.50	3.30	3.10	2.90	2.70	
<b>\$130 &amp; over</b>		Use Method II, <i>Exact Calculation Method</i> , on pages 16 and 17.											

Wages		Exemptions Claimed											10
At least	But less than	0	1	2	3	4	5	6	7	8	9	or more	
Tax to be withheld													
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	0.30	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	0.50	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	0.50	0.40	0.20	0.10							
49	50	0.70	0.60	0.40	0.30	0.10							
50	52	0.80	0.60	0.50	0.30	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	1.00	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	1.00	0.90	0.70	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	1.00	0.90	0.70	0.60	0.40	0.30	0.10			
66	68	1.40	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10		
68	70	1.50	1.40	1.20	1.00	0.90	0.70	0.60	0.40	0.30	0.10		
70	72	1.60	1.40	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	\$0.10	
72	74	1.70	1.50	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	0.20	
74	76	1.80	1.60	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	0.20	
76	78	1.90	1.70	1.50	1.40	1.20	1.10	0.90	0.80	0.60	0.50	0.30	
78	80	2.00	1.80	1.60	1.50	1.30	1.10	1.00	0.80	0.70	0.50	0.40	
80	82	2.10	1.90	1.70	1.50	1.40	1.20	1.10	0.90	0.80	0.60	0.50	
82	84	2.20	2.00	1.80	1.60	1.50	1.30	1.10	1.00	0.80	0.70	0.50	
84	86	2.30	2.10	1.90	1.70	1.60	1.40	1.20	1.10	0.90	0.80	0.60	
86	88	2.40	2.20	2.00	1.80	1.60	1.50	1.30	1.20	1.00	0.90	0.70	
88	90	2.50	2.30	2.10	1.90	1.70	1.60	1.40	1.20	1.10	0.90	0.80	
90	92	2.60	2.40	2.20	2.00	1.80	1.70	1.50	1.30	1.20	1.00	0.90	
92	94	2.70	2.50	2.30	2.10	1.90	1.70	1.60	1.40	1.20	1.10	0.90	
94	96	2.80	2.60	2.40	2.20	2.00	1.80	1.70	1.50	1.30	1.20	1.00	
96	98	3.00	2.70	2.50	2.30	2.10	1.90	1.70	1.60	1.40	1.20	1.10	
98	100	3.10	2.90	2.60	2.40	2.20	2.00	1.80	1.70	1.50	1.30	1.20	
100	102	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.80	1.60	1.40	1.20	
102	104	3.30	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.70	1.50	1.30	
104	106	3.40	3.20	3.00	2.80	2.60	2.30	2.10	1.90	1.80	1.60	1.40	
106	108	3.50	3.30	3.10	2.90	2.70	2.50	2.20	2.10	1.90	1.70	1.50	
108	110	3.60	3.40	3.20	3.00	2.80	2.60	2.40	2.20	2.00	1.80	1.60	
110	112	3.70	3.50	3.30	3.10	2.90	2.70	2.50	2.30	2.10	1.90	1.70	
112	114	3.80	3.60	3.40	3.20	3.00	2.80	2.60	2.40	2.20	2.00	1.80	
114	116	3.90	3.70	3.50	3.30	3.10	2.90	2.70	2.50	2.30	2.10	1.90	
116	118	4.00	3.80	3.60	3.40	3.20	3.00	2.80	2.60	2.40	2.20	2.00	
118	120	4.10	3.90	3.70	3.50	3.30	3.10	2.90	2.70	2.50	2.30	2.10	
120	122	4.20	4.00	3.80	3.60	3.40	3.20	3.00	2.80	2.60	2.40	2.20	
122	124	4.40	4.20	3.90	3.70	3.50	3.30	3.10	2.90	2.70	2.50	2.30	
124	126	4.50	4.30	4.10	3.80	3.60	3.40	3.20	3.00	2.80	2.60	2.40	
126	128	4.60	4.40	4.20	4.00	3.70	3.50	3.30	3.10	2.90	2.70	2.50	
128	130	4.70	4.50	4.30	4.10	3.90	3.60	3.40	3.20	3.00	2.80	2.60	

Method I  
 Table V  
 NY State  
 Income tax  
 Married  
 Daily  
 Payroll period

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

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

Applicable to 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, 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 —

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

### Steps for calculating the amount of tax to be withheld:

**Step 1** If the number of exemptions claimed is ten or fewer, locate 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;"><b>Example 1:</b></p> <p style="text-align: center;">Weekly payroll, \$400 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> <li>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.</li> <li>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).</li> <li>3. \$199.95 - \$163 (from column 3, line 2) = \$36.95.</li> <li>4. \$36.95 x 0.0440 (from column 4, line 2) = \$1.63.</li> <li>5. \$1.63 + \$6.38 (from column 5, line 2) = \$8.01. Withhold this amount.</li> </ol>	<p style="text-align: center;"><b>Example 3:</b></p> <p style="text-align: center;">Monthly payroll, \$50,000 gross wages, single, 3 exemptions</p> <ol style="list-style-type: none"> <li>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.</li> <li>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).</li> <li>3. \$49,133.40 - \$22,117 (from column 3, line 10) = \$27,016.40.</li> <li>4. \$27,016.40 x 0.0735 (from column 4, line 10) = \$1,985.71.</li> <li>5. \$1,985.71 + \$1,590.92 (from column 5, line 10) = \$3,576.63. Withhold this amount.</li> </ol>
<p style="text-align: center;"><b>Example 2:</b></p> <p style="text-align: center;">Semimonthly payroll, \$5,000 gross wages, single, 1 exemption</p> <ol style="list-style-type: none"> <li>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.</li> <li>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).</li> <li>3. \$4,650.00 - \$4,485 (from column 3, line 7) = \$165.00</li> <li>4. \$165.00 x 0.0753 (from column 4, line 7) = \$12.43.</li> <li>5. \$12.43 + \$246.08 (from column 5, line 7) = \$258.51. Withhold this amount.</li> </ol>	<p style="text-align: center;"><b>Example 4:</b></p> <p style="text-align: center;">Daily payroll, \$750 gross wages, single, 2 exemptions</p> <ol style="list-style-type: none"> <li>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.</li> <li>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).</li> <li>3. \$713.85 - \$606 (from column 3, line 8) = \$107.85.</li> <li>4. \$107.85 x 0.0640 (from column 4, line 8) = \$6.90.</li> <li>5. \$6.90 + \$37.20 (from column 5, line 8) = \$44.10. Withhold this amount.</li> </ol>

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	0.0390	\$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		

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	0.0390	\$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		

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	0.0390	\$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		

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	0.0390	\$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		

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	0.0390	\$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		

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. The resulting sum is the annualized tax
	At least	But less than			
	Column 1	Column 2			
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		

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

### Steps for calculating the amount of tax to be withheld:

**Step 1** If the number of exemptions claimed is ten or fewer, locate 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;"><b>Example 1:</b></p> <p style="text-align: center;">Weekly payroll, \$400 gross wages, married, 4 exemptions</p> <ol style="list-style-type: none"> <li>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.</li> <li>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).</li> <li>3. \$170.10 - \$163 (from column 3, line 2) = \$7.10.</li> <li>4. \$7.10 x 0.0440 (from column 4, line 2) = \$0.31.</li> <li>5. \$0.31 + \$6.38 (from column 5, line 2) = \$6.69. Withhold this amount.</li> </ol>	<p style="text-align: center;"><b>Example 3:</b></p> <p style="text-align: center;">Monthly payroll, \$50,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> <li>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.</li> <li>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).</li> <li>3. \$49,087.60 - \$31,100 (from column 3, line 11) = \$17,987.60.</li> <li>4. \$17,987.60 x 0.0735 (from column 4, line 11) = \$1,322.09.</li> <li>5. \$1,322.09 + \$2,300.00 (from column 5, line 11) = \$3,622.09. Withhold this amount.</li> </ol>
<p style="text-align: center;"><b>Example 2:</b></p> <p style="text-align: center;">Semimonthly payroll, \$5,000 gross wages, married, 3 exemptions</p> <ol style="list-style-type: none"> <li>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.</li> <li>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).</li> <li>3. \$4,543.80 - \$4,485 (from column 3, line 7) = \$58.80.</li> <li>4. \$58.80 x 0.070 (from column 4, line 7) = \$4.15.</li> <li>5. \$4.15 + \$243.96 (from column 5, line 7) = \$248.11. Withhold this amount.</li> </ol>	<p style="text-align: center;"><b>Example 4:</b></p> <p style="text-align: center;">Daily payroll, \$750 gross wages, married, 2 exemptions</p> <ol style="list-style-type: none"> <li>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.</li> <li>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).</li> <li>3. \$711.70 - \$606 (from column 3, line 8) = \$105.70.</li> <li>4. \$105.70 x 0.0801 (from column 4, line 8) = \$8.47.</li> <li>5. \$8.47 + \$36.11 (from column 5, line 8) = \$44.58. Withhold this amount.</li> </ol>

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	0.0390	\$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		

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	0.0390	\$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		

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	0.0390	\$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		

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	0.0390	\$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		

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	0.0390	\$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		

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. The resulting sum is the annualized tax
	At least	But less than			
	Column 1	Column 2			
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		

## 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	\$1.99	101	\$3.94	151	\$5.89	201	\$8.04	251	\$10.44
2	0.08	52	2.03	102	3.98	152	5.93	202	8.08	252	10.49
3	0.12	53	2.07	103	4.02	153	5.97	203	8.12	253	10.54
4	0.16	54	2.11	104	4.06	154	6.01	204	8.17	254	10.59
5	0.20	55	2.15	105	4.10	155	6.05	205	8.21	255	10.64
6	0.23	56	2.18	106	4.13	156	6.08	206	8.26	256	10.69
7	0.27	57	2.22	107	4.17	157	6.12	207	8.30	257	10.74
8	0.31	58	2.26	108	4.21	158	6.16	208	8.34	258	10.80
9	0.35	59	2.30	109	4.25	159	6.20	209	8.39	259	10.85
10	0.39	60	2.34	110	4.29	160	6.24	210	8.43	260	10.90
11	0.43	61	2.38	111	4.33	161	6.28	211	8.48	261	10.95
12	0.47	62	2.42	112	4.37	162	6.32	212	8.52	262	11.00
13	0.51	63	2.46	113	4.41	163	6.36	213	8.56	263	11.05
14	0.55	64	2.50	114	4.45	164	6.41	214	8.61	264	11.10
15	0.59	65	2.54	115	4.49	165	6.45	215	8.65	265	11.16
16	0.62	66	2.57	116	4.52	166	6.50	216	8.70	266	11.21
17	0.66	67	2.61	117	4.56	167	6.54	217	8.74	267	11.26
18	0.70	68	2.65	118	4.60	168	6.58	218	8.78	268	11.31
19	0.74	69	2.69	119	4.64	169	6.63	219	8.83	269	11.36
20	0.78	70	2.73	120	4.68	170	6.67	220	8.87	270	11.41
21	0.82	71	2.77	121	4.72	171	6.72	221	8.92	271	11.47
22	0.86	72	2.81	122	4.76	172	6.76	222	8.96	272	11.52
23	0.90	73	2.85	123	4.80	173	6.80	223	9.00	273	11.58
24	0.94	74	2.89	124	4.84	174	6.85	224	9.05	274	11.63
25	0.98	75	2.93	125	4.88	175	6.89	225	9.10	275	11.68
26	1.01	76	2.96	126	4.91	176	6.94	226	9.15	276	11.74
27	1.05	77	3.00	127	4.95	177	6.98	227	9.20	277	11.79
28	1.09	78	3.04	128	4.99	178	7.02	228	9.25	278	11.85
29	1.13	79	3.08	129	5.03	179	7.07	229	9.30	279	11.90
30	1.17	80	3.12	130	5.07	180	7.11	230	9.35	280	11.95
31	1.21	81	3.16	131	5.11	181	7.16	231	9.41	281	12.01
32	1.25	82	3.20	132	5.15	182	7.20	232	9.46	282	12.06
33	1.29	83	3.24	133	5.19	183	7.24	233	9.51	283	12.12
34	1.33	84	3.28	134	5.23	184	7.29	234	9.56	284	12.17
35	1.37	85	3.32	135	5.27	185	7.33	235	9.61	285	12.22
36	1.40	86	3.35	136	5.30	186	7.38	236	9.66	286	12.28
37	1.44	87	3.39	137	5.34	187	7.42	237	9.71	287	12.33
38	1.48	88	3.43	138	5.38	188	7.46	238	9.77	288	12.39
39	1.52	89	3.47	139	5.42	189	7.51	239	9.82	289	12.44
40	1.56	90	3.51	140	5.46	190	7.55	240	9.87	290	12.49
41	1.60	91	3.55	141	5.50	191	7.60	241	9.92	291	12.55
42	1.64	92	3.59	142	5.54	192	7.64	242	9.97	292	12.60
43	1.68	93	3.63	143	5.58	193	7.68	243	10.02	293	12.66
44	1.72	94	3.67	144	5.62	194	7.73	244	10.07	294	12.71
45	1.76	95	3.71	145	5.66	195	7.77	245	10.13	295	12.76
46	1.79	96	3.74	146	5.69	196	7.82	246	10.18	296	12.82
47	1.83	97	3.78	147	5.73	197	7.86	247	10.23	297	12.87
48	1.87	98	3.82	148	5.77	198	7.90	248	10.28	298	12.93
49	1.91	99	3.86	149	5.81	199	7.95	249	10.33	299	12.98
50	1.95	100	3.90	150	5.85	200	7.99	250	10.38	300	13.03

(continued on next page)

## New York State

### Single or Married

#### Dollar to dollar withholding table for weekly wages After deductions and exemptions (net taxable wages)

(continued from preceding page)

Wages after ded. & exempt.	Tax to withhold	Wages after ded. & exempt.	Tax to withhold	Wages after ded. & exempt.	Tax to withhold	Wages after ded. & exempt.	Tax to withhold	Wages after ded. & exempt.	Tax to withhold	Wages after ded. & exempt.	Tax to withhold
<b>\$301</b>	\$13.09	<b>\$351</b>	\$15.79	<b>\$401</b>	\$18.49	<b>\$451</b>	\$21.19	<b>\$501</b>	\$23.89	<b>\$551</b>	\$26.59
<b>302</b>	13.14	<b>352</b>	15.84	<b>402</b>	18.54	<b>452</b>	21.24	<b>502</b>	23.94	<b>552</b>	26.64
<b>303</b>	13.20	<b>353</b>	15.90	<b>403</b>	18.60	<b>453</b>	21.30	<b>503</b>	24.00	<b>553</b>	26.70
<b>304</b>	13.25	<b>354</b>	15.95	<b>404</b>	18.65	<b>454</b>	21.35	<b>504</b>	24.05	<b>554</b>	26.75
<b>305</b>	13.30	<b>355</b>	16.00	<b>405</b>	18.70	<b>455</b>	21.40	<b>505</b>	24.10	<b>555</b>	26.80
<b>306</b>	13.36	<b>356</b>	16.06	<b>406</b>	18.76	<b>456</b>	21.46	<b>506</b>	24.16	<b>556</b>	26.86
<b>307</b>	13.41	<b>357</b>	16.11	<b>407</b>	18.81	<b>457</b>	21.51	<b>507</b>	24.21	<b>557</b>	26.91
<b>308</b>	13.47	<b>358</b>	16.17	<b>408</b>	18.87	<b>458</b>	21.57	<b>508</b>	24.27	<b>558</b>	26.97
<b>309</b>	13.52	<b>359</b>	16.22	<b>409</b>	18.92	<b>459</b>	21.62	<b>509</b>	24.32	<b>559</b>	27.02
<b>310</b>	13.57	<b>360</b>	16.27	<b>410</b>	18.97	<b>460</b>	21.67	<b>510</b>	24.37	<b>560</b>	27.07
<b>311</b>	13.63	<b>361</b>	16.33	<b>411</b>	19.03	<b>461</b>	21.73	<b>511</b>	24.43	<b>561</b>	27.13
<b>312</b>	13.68	<b>362</b>	16.38	<b>412</b>	19.08	<b>462</b>	21.78	<b>512</b>	24.48	<b>562</b>	27.18
<b>313</b>	13.74	<b>363</b>	16.44	<b>413</b>	19.14	<b>463</b>	21.84	<b>513</b>	24.54	<b>563</b>	27.24
<b>314</b>	13.79	<b>364</b>	16.49	<b>414</b>	19.19	<b>464</b>	21.89	<b>514</b>	24.59	<b>564</b>	27.29
<b>315</b>	13.84	<b>365</b>	16.54	<b>415</b>	19.24	<b>465</b>	21.94	<b>515</b>	24.64	<b>565</b>	27.34
<b>316</b>	13.90	<b>366</b>	16.60	<b>416</b>	19.30	<b>466</b>	22.00	<b>516</b>	24.70	<b>566</b>	27.40
<b>317</b>	13.95	<b>367</b>	16.65	<b>417</b>	19.35	<b>467</b>	22.05	<b>517</b>	24.75	<b>567</b>	27.45
<b>318</b>	14.01	<b>368</b>	16.71	<b>418</b>	19.41	<b>468</b>	22.11	<b>518</b>	24.81	<b>568</b>	27.51
<b>319</b>	14.06	<b>369</b>	16.76	<b>419</b>	19.46	<b>469</b>	22.16	<b>519</b>	24.86	<b>569</b>	27.56
<b>320</b>	14.11	<b>370</b>	16.81	<b>420</b>	19.51	<b>470</b>	22.21	<b>520</b>	24.91	<b>570</b>	27.61
<b>321</b>	14.17	<b>371</b>	16.87	<b>421</b>	19.57	<b>471</b>	22.27	<b>521</b>	24.97	<b>571</b>	27.67
<b>322</b>	14.22	<b>372</b>	16.92	<b>422</b>	19.62	<b>472</b>	22.32	<b>522</b>	25.02	<b>572</b>	27.72
<b>323</b>	14.28	<b>373</b>	16.98	<b>423</b>	19.68	<b>473</b>	22.38	<b>523</b>	25.08	<b>573</b>	27.78
<b>324</b>	14.33	<b>374</b>	17.03	<b>424</b>	19.73	<b>474</b>	22.43	<b>524</b>	25.13	<b>574</b>	27.83
<b>325</b>	14.38	<b>375</b>	17.08	<b>425</b>	19.78	<b>475</b>	22.48	<b>525</b>	25.18	<b>575</b>	27.88
<b>326</b>	14.44	<b>376</b>	17.14	<b>426</b>	19.84	<b>476</b>	22.54	<b>526</b>	25.24	<b>576</b>	27.94
<b>327</b>	14.49	<b>377</b>	17.19	<b>427</b>	19.89	<b>477</b>	22.59	<b>527</b>	25.29	<b>577</b>	27.99
<b>328</b>	14.55	<b>378</b>	17.25	<b>428</b>	19.95	<b>478</b>	22.65	<b>528</b>	25.35	<b>578</b>	28.05
<b>329</b>	14.60	<b>379</b>	17.30	<b>429</b>	20.00	<b>479</b>	22.70	<b>529</b>	25.40	<b>579</b>	28.10
<b>330</b>	14.65	<b>380</b>	17.35	<b>430</b>	20.05	<b>480</b>	22.75	<b>530</b>	25.45	<b>580</b>	28.15
<b>331</b>	14.71	<b>381</b>	17.41	<b>431</b>	20.11	<b>481</b>	22.81	<b>531</b>	25.51	<b>581</b>	28.21
<b>332</b>	14.76	<b>382</b>	17.46	<b>432</b>	20.16	<b>482</b>	22.86	<b>532</b>	25.56	<b>582</b>	28.26
<b>333</b>	14.82	<b>383</b>	17.52	<b>433</b>	20.22	<b>483</b>	22.92	<b>533</b>	25.62	<b>583</b>	28.32
<b>334</b>	14.87	<b>384</b>	17.57	<b>434</b>	20.27	<b>484</b>	22.97	<b>534</b>	25.67	<b>584</b>	28.37
<b>335</b>	14.92	<b>385</b>	17.62	<b>435</b>	20.32	<b>485</b>	23.02	<b>535</b>	25.72	<b>585</b>	28.42
<b>336</b>	14.98	<b>386</b>	17.68	<b>436</b>	20.38	<b>486</b>	23.08	<b>536</b>	25.78	<b>586</b>	28.48
<b>337</b>	15.03	<b>387</b>	17.73	<b>437</b>	20.43	<b>487</b>	23.13	<b>537</b>	25.83	<b>587</b>	28.53
<b>338</b>	15.09	<b>388</b>	17.79	<b>438</b>	20.49	<b>488</b>	23.19	<b>538</b>	25.89	<b>588</b>	28.59
<b>339</b>	15.14	<b>389</b>	17.84	<b>439</b>	20.54	<b>489</b>	23.24	<b>539</b>	25.94	<b>589</b>	28.64
<b>340</b>	15.19	<b>390</b>	17.89	<b>440</b>	20.59	<b>490</b>	23.29	<b>540</b>	25.99	<b>590</b>	28.69
<b>341</b>	15.25	<b>391</b>	17.95	<b>441</b>	20.65	<b>491</b>	23.35	<b>541</b>	26.05	<b>591</b>	28.75
<b>342</b>	15.30	<b>392</b>	18.00	<b>442</b>	20.70	<b>492</b>	23.40	<b>542</b>	26.10	<b>592</b>	28.80
<b>343</b>	15.36	<b>393</b>	18.06	<b>443</b>	20.76	<b>493</b>	23.46	<b>543</b>	26.16	<b>593</b>	28.86
<b>344</b>	15.41	<b>394</b>	18.11	<b>444</b>	20.81	<b>494</b>	23.51	<b>544</b>	26.21	<b>594</b>	28.91
<b>345</b>	15.46	<b>395</b>	18.16	<b>445</b>	20.86	<b>495</b>	23.56	<b>545</b>	26.26	<b>595</b>	28.96
<b>346</b>	15.52	<b>396</b>	18.22	<b>446</b>	20.92	<b>496</b>	23.62	<b>546</b>	26.32	<b>596</b>	29.02
<b>347</b>	15.57	<b>397</b>	18.27	<b>447</b>	20.97	<b>497</b>	23.67	<b>547</b>	26.37	<b>597</b>	29.07
<b>348</b>	15.63	<b>398</b>	18.33	<b>448</b>	21.03	<b>498</b>	23.73	<b>548</b>	26.43	<b>598</b>	29.13
<b>349</b>	15.68	<b>399</b>	18.38	<b>449</b>	21.08	<b>499</b>	23.78	<b>549</b>	26.48	<b>599</b>	29.18
<b>350</b>	15.73	<b>400</b>	18.43	<b>450</b>	21.13	<b>500</b>	23.83	<b>550</b>	26.53	<b>600</b>	29.23

## New York State 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. This is the amount to withhold from wages.

<b>Method III Single Table</b>			
<b>L i n e</b>	If annualized wages are:		Multiply annualized wages by column 3 amount
	At least	But less than	
	Column 1	Column 2	Column 3
<b>1</b>	\$1,077,550	\$5,000,000	0.1045
<b>2</b>	5,000,000	25,000,000	0.1110
<b>3</b>	25,000,000 .....		0.1170

<b>Method III Married Table</b>			
<b>L i n e</b>	If annualized wages are:		Multiply annualized wages by column 3 amount
	At least	But less than	
	Column 1	Column 2	Column 3
<b>1</b>	\$2,155,350	\$5,000,000	0.1045
<b>2</b>	5,000,000	25,000,000	0.1110
<b>3</b>	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 (for example, quarterly is 3 times the monthly, 28-day is 2 times the biweekly, and so on).
2. Using this factor, convert the payroll to the equivalent for the more common period (quarterly  $\div$  3 = monthly, and so on).
3. Apply the table or method for the more common period to the derived equivalent wages, and identify the amount to be withheld for the more common period.
4. Convert the amount that would be withheld for the more common period by the factor found in Step 1. This is the amount to be withheld for the payroll period in question.

### B. Using the monthly table for quarterly payrolls

1. Quarterly (3 months)  $\div$  monthly (1 month) = factor of 3.
2. Divide the quarterly wages by 3 to get a monthly equivalent.
3. Refer to the monthly withholding table, using the monthly equivalent wages, and locate 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 = \$63.50
- (4)  $\$63.50 \times 3 = \$190.50$

### 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.