



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

**Effective January 1, 2017**

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.

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**Withholding Tax** Information Center: (518) 485-6654

To order forms and publications: (518) 457-5431



**Text Telephone (TTY) Hotline** (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



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

## Important information

### Changes for 2017

The 2017 New York State personal income tax rate schedules have been revised to reflect the cost of living adjustment required under the Tax Law. Accordingly, effective for payrolls made on or after January 1, 2017, employers must use the revised withholding tax tables and methods in this publication to compute the amount of New York State taxes to be withheld from employees.

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

The 2017 New York State Form IT-2104 has been revised to account for the cost of living adjustments to the personal income tax rate schedules required under the Tax Law. The revised withholding tables and methods in Publication NYS-50-T-NYS should ensure that the proper amount of tax is withheld for 2017. However, employers should encourage employees who completed a Form IT-2104 prior to January 1, 2017, using the worksheet to compute withholding allowances, or the charts in Part 4 or Part 5 to enter an additional dollar amount of New York State withholding on line 3, to complete a revised Form IT-2104.

### Visit our 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**
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## Supplemental wage payment withholding rates

### Effective January 1, 2017

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

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

- If you withhold income tax from an employee's regular wages, you can use one of the following methods for the supplemental wages:
  - a. Withhold at the New York State supplemental rate of 9.62% (.0962)
  - b. Add the supplemental and regular wages for the most recent payroll period this year. Then figure the income tax withholding as if the total were a single payment. Subtract the tax already withheld from the regular wages. Withhold the remaining tax from the supplemental wages.
- If you did not withhold income tax from the employee's regular wages, use method **b**. (This would occur, for example, when the value of the employee's withholding allowances claimed on Form W-4 is more than the wages.)

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

WAGES		EXEMPTIONS CLAIMED										10	
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more	
TAX TO BE WITHHELD													
Method I	\$0	\$100	\$0.00										
	100	105	0.00										
	105	110	0.00										
Table I	110	115	0.00										
	115	120	0.00										
	120	125	0.00										
NY STATE	125	130	0.00										
	130	135	0.00										
	135	140	0.00										
Income Tax	140	145	0.00										
	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	11.90	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	13.00	11.90	10.80	9.80	8.90	8.00	7.20	6.30	5.60	4.80	4.00
	440	450	13.60	12.50	11.40	10.40	9.30	8.50	7.60	6.70	6.00	5.20	4.40
	450	460	14.20	13.10	11.90	10.90	9.90	8.90	8.10	7.20	6.40	5.60	4.80
	460	470	14.80	13.70	12.50	11.40	10.40	9.40	8.50	7.60	6.80	6.00	5.20
	470	480	15.40	14.30	13.10	12.00	10.90	9.90	9.00	8.10	7.20	6.40	5.60
	480	490	16.00	14.90	13.70	12.60	11.40	10.40	9.40	8.50	7.70	6.80	6.00
	490	500	16.60	15.40	14.30	13.20	12.00	11.00	10.00	9.00	8.10	7.30	6.40
	500	510	17.20	16.00	14.90	13.80	12.60	11.50	10.50	9.50	8.60	7.70	6.90
	510	520	17.80	16.60	15.50	14.40	13.20	12.10	11.00	10.00	9.00	8.20	7.30
	520	530	18.30	17.20	16.10	14.90	13.80	12.70	11.50	10.50	9.50	8.60	7.80
	530	540	18.90	17.80	16.70	15.50	14.40	13.30	12.10	11.00	10.00	9.10	8.20
	540	550	19.50	18.40	17.30	16.10	15.00	13.90	12.70	11.60	10.60	9.60	8.70
	550	560	20.10	19.00	17.80	16.70	15.60	14.40	13.30	12.20	11.10	10.10	9.10
	560	570	20.80	19.60	18.40	17.30	16.20	15.00	13.90	12.80	11.60	10.60	9.60
	570	580	21.40	20.20	19.00	17.90	16.80	15.60	14.50	13.40	12.20	11.10	10.10
	580	590	22.00	20.80	19.60	18.50	17.30	16.20	15.10	13.90	12.80	11.70	10.60
	590	600	22.70	21.50	20.20	19.10	17.90	16.80	15.70	14.50	13.40	12.30	11.20
	600	610	23.30	22.10	20.90	19.70	18.50	17.40	16.30	15.10	14.00	12.90	11.70
	610	620	24.00	22.70	21.50	20.30	19.10	18.00	16.80	15.70	14.60	13.40	12.30
	620	630	24.60	23.40	22.10	20.90	19.70	18.60	17.40	16.30	15.20	14.00	12.90
	630	640	25.30	24.00	22.80	21.60	20.30	19.20	18.00	16.90	15.80	14.60	13.50
640	650	25.90	24.70	23.40	22.20	21.00	19.80	18.60	17.50	16.30	15.20	14.10	
<b>\$650 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 16 and 17.											

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$100	\$0.00										
100	105	0.00										
105	110	0.00										
110	115	0.00										
115	120	0.00										
120	125	0.00										
125	130	0.00										
130	135	0.00										
135	140	0.00										
140	145	0.00										
145	150	0.00										
150	160	0.10										
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	13.00	11.90	10.80	9.80	8.90	8.00	7.10	6.30	5.50	4.80	4.00
450	460	13.60	12.50	11.30	10.30	9.30	8.50	7.60	6.70	5.90	5.20	4.40
460	470	14.20	13.00	11.90	10.90	9.80	8.90	8.00	7.20	6.30	5.60	4.80
470	480	14.80	13.60	12.50	11.40	10.40	9.40	8.50	7.60	6.80	6.00	5.20
480	490	15.40	14.20	13.10	12.00	10.90	9.90	8.90	8.10	7.20	6.40	5.60
490	500	16.00	14.80	13.70	12.50	11.40	10.40	9.40	8.50	7.70	6.80	6.00
500	510	16.50	15.40	14.30	13.10	12.00	10.90	9.90	9.00	8.10	7.20	6.40
510	520	17.10	16.00	14.90	13.70	12.60	11.50	10.40	9.40	8.60	7.70	6.80
520	530	17.70	16.60	15.50	14.30	13.20	12.00	11.00	10.00	9.00	8.10	7.30
530	540	18.30	17.20	16.00	14.90	13.80	12.60	11.50	10.50	9.50	8.60	7.70
540	550	18.90	17.80	16.60	15.50	14.40	13.20	12.10	11.00	10.00	9.00	8.20
550	560	19.50	18.40	17.20	16.10	15.00	13.80	12.70	11.50	10.50	9.50	8.60
560	570	20.10	18.90	17.80	16.70	15.50	14.40	13.30	12.10	11.10	10.00	9.10
570	580	20.70	19.50	18.40	17.30	16.10	15.00	13.90	12.70	11.60	10.60	9.60
580	590	21.40	20.10	19.00	17.90	16.70	15.60	14.50	13.30	12.20	11.10	10.10
590	600	22.00	20.80	19.60	18.40	17.30	16.20	15.00	13.90	12.80	11.60	10.60
600	610	22.70	21.40	20.20	19.00	17.90	16.80	15.60	14.50	13.40	12.20	11.10
610	620	23.30	22.10	20.80	19.60	18.50	17.40	16.20	15.10	14.00	12.80	11.70
620	630	23.90	22.70	21.50	20.20	19.10	17.90	16.80	15.70	14.50	13.40	12.30
630	640	24.60	23.40	22.10	20.90	19.70	18.50	17.40	16.30	15.10	14.00	12.90
640	650	25.20	24.00	22.80	21.50	20.30	19.10	18.00	16.90	15.70	14.60	13.50
<b>\$650 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I

Table I

NY STATE

Income Tax

MARRIED

WEEKLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10	
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more	
TAX TO BE WITHHELD													
Method I	\$0	\$200	\$0.00										
	200	210	0.00										
	210	220	0.00										
Table II	220	230	0.00										
	230	240	0.00										
	240	250	0.00										
NY STATE	250	260	0.00										
	260	270	0.00										
	270	280	0.00										
Income Tax	280	290	0.00										
	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	24.90	22.70	20.60	18.60	16.90	15.20	13.40	11.80	10.30	8.80	7.20
	860	880	26.10	23.80	21.70	19.70	17.80	16.10	14.30	12.60	11.10	9.60	8.00
	880	900	27.30	25.00	22.70	20.70	18.70	17.00	15.20	13.50	11.90	10.40	8.80
	900	920	28.40	26.20	23.90	21.80	19.70	17.90	16.10	14.40	12.70	11.20	9.60
	920	940	29.60	27.30	25.10	22.80	20.80	18.80	17.00	15.30	13.60	12.00	10.40
	940	960	30.80	28.50	26.30	24.00	21.80	19.80	17.90	16.20	14.50	12.80	11.20
	960	980	32.00	29.70	27.40	25.20	22.90	20.90	18.90	17.10	15.40	13.60	12.00
	980	1,000	33.20	30.90	28.60	26.30	24.10	21.90	19.90	18.00	16.30	14.50	12.80
	1,000	1,020	34.30	32.10	29.80	27.50	25.30	23.00	21.00	18.90	17.20	15.40	13.70
	1,020	1,040	35.50	33.20	31.00	28.70	26.40	24.20	22.00	20.00	18.10	16.30	14.60
	1,040	1,060	36.70	34.40	32.20	29.90	27.60	25.30	23.10	21.00	19.00	17.20	15.50
	1,060	1,080	37.90	35.60	33.30	31.10	28.80	26.50	24.30	22.10	20.10	18.10	16.40
	1,080	1,100	39.10	36.80	34.50	32.20	30.00	27.70	25.40	23.20	21.10	19.10	17.30
	1,100	1,120	40.20	38.00	35.70	33.40	31.20	28.90	26.60	24.30	22.20	20.20	18.20
	1,120	1,140	41.50	39.10	36.90	34.60	32.30	30.10	27.80	25.50	23.30	21.20	19.20
	1,140	1,160	42.80	40.30	38.10	35.80	33.50	31.20	29.00	26.70	24.40	22.30	20.20
	1,160	1,180	44.10	41.60	39.20	37.00	34.70	32.40	30.20	27.90	25.60	23.30	21.30
	1,180	1,200	45.40	42.90	40.40	38.10	35.90	33.60	31.30	29.10	26.80	24.50	22.30
	1,200	1,220	46.70	44.20	41.70	39.30	37.10	34.80	32.50	30.20	28.00	25.70	23.40
	1,220	1,240	48.00	45.50	43.00	40.50	38.20	36.00	33.70	31.40	29.20	26.90	24.60
	1,240	1,260	49.30	46.80	44.30	41.80	39.40	37.10	34.90	32.60	30.30	28.10	25.80
	1,260	1,280	50.50	48.10	45.60	43.10	40.60	38.30	36.10	33.80	31.50	29.20	27.00
1,280	1,300	51.80	49.40	46.90	44.40	41.90	39.50	37.20	35.00	32.70	30.40	28.20	
<b>\$1,300 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 16 and 17.											

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$220	\$0.00										
220	230	0.00										
230	240	0.00										
240	250	0.00										
250	260	0.00										
260	270	0.00										
270	280	0.00										
280	290	0.00										
290	300	0.00										
300	320	0.20										
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	24.80	22.60	20.60	18.60	16.80	15.10	13.40	11.80	10.30	8.70	7.20
880	900	26.00	23.70	21.60	19.60	17.70	16.00	14.30	12.60	11.10	9.50	8.00
900	920	27.20	24.90	22.70	20.70	18.60	16.90	15.20	13.40	11.90	10.30	8.80
920	940	28.40	26.10	23.80	21.70	19.70	17.80	16.10	14.30	12.70	11.10	9.60
940	960	29.50	27.30	25.00	22.80	20.70	18.70	17.00	15.20	13.50	11.90	10.40
960	980	30.70	28.50	26.20	23.90	21.80	19.80	17.90	16.10	14.40	12.70	11.20
980	1,000	31.90	29.60	27.40	25.10	22.80	20.80	18.80	17.00	15.30	13.60	12.00
1,000	1,020	33.10	30.80	28.50	26.30	24.00	21.90	19.80	17.90	16.20	14.50	12.80
1,020	1,040	34.30	32.00	29.70	27.50	25.20	22.90	20.90	18.90	17.10	15.40	13.60
1,040	1,060	35.40	33.20	30.90	28.60	26.40	24.10	21.90	19.90	18.00	16.30	14.50
1,060	1,080	36.60	34.40	32.10	29.80	27.50	25.30	23.00	21.00	19.00	17.20	15.40
1,080	1,100	37.80	35.50	33.30	31.00	28.70	26.50	24.20	22.00	20.00	18.10	16.30
1,100	1,120	39.00	36.70	34.40	32.20	29.90	27.60	25.40	23.10	21.10	19.00	17.20
1,120	1,140	40.20	37.90	35.60	33.40	31.10	28.80	26.50	24.30	22.10	20.10	18.10
1,140	1,160	41.40	39.10	36.80	34.50	32.30	30.00	27.70	25.50	23.20	21.10	19.10
1,160	1,180	42.70	40.30	38.00	35.70	33.40	31.20	28.90	26.60	24.40	22.20	20.20
1,180	1,200	44.00	41.50	39.20	36.90	34.60	32.40	30.10	27.80	25.60	23.30	21.20
1,200	1,220	45.30	42.80	40.30	38.10	35.80	33.50	31.30	29.00	26.70	24.50	22.30
1,220	1,240	46.60	44.10	41.60	39.30	37.00	34.70	32.40	30.20	27.90	25.60	23.40
1,240	1,260	47.90	45.40	42.90	40.40	38.20	35.90	33.60	31.40	29.10	26.80	24.60
1,260	1,280	49.20	46.70	44.20	41.70	39.30	37.10	34.80	32.50	30.30	28.00	25.70
1,280	1,300	50.50	48.00	45.50	43.00	40.50	38.30	36.00	33.70	31.50	29.20	26.90
<b>\$1,300 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

Method I

Table II

NY STATE

Income Tax

MARRIED

BIWEEKLY

Payroll Period

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
Method I	\$0	\$100	\$0.00									
	100	200	0.00									
	200	230	0.00									
Table III	230	240	0.00									
	240	250	0.00									
	250	260	0.00									
NY STATE	260	270	0.00									
	270	280	0.00									
	280	290	0.00									
Income Tax	290	300	0.00									
	300	320	0.10									
	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	26.30	24.00	21.80	19.70	17.80	15.90	14.10	12.40	10.70	9.10
	920	940	27.50	25.00	22.80	20.60	18.70	16.80	15.00	13.20	11.50	9.90
	940	960	28.70	26.20	23.90	21.70	19.60	17.70	15.90	14.00	12.30	10.70
	960	980	29.90	27.40	24.90	22.70	20.60	18.60	16.80	14.90	13.10	11.50
	980	1,000	31.00	28.60	26.10	23.80	21.60	19.50	17.70	15.80	13.90	12.30
	1,000	1,020	32.20	29.80	27.30	24.80	22.70	20.50	18.60	16.70	14.80	13.10
	1,020	1,040	33.40	30.90	28.50	26.00	23.70	21.50	19.50	17.60	15.70	13.90
	1,040	1,060	34.60	32.10	29.70	27.20	24.80	22.60	20.40	18.50	16.60	14.70
	1,060	1,080	35.80	33.30	30.90	28.40	25.90	23.60	21.40	19.40	17.50	15.60
	1,080	1,100	36.90	34.50	32.00	29.60	27.10	24.70	22.50	20.30	18.40	16.50
	1,100	1,120	38.10	35.70	33.20	30.80	28.30	25.80	23.50	21.30	19.30	17.40
	1,120	1,140	39.30	36.80	34.40	31.90	29.50	27.00	24.60	22.40	20.20	18.30
	1,140	1,160	40.50	38.00	35.60	33.10	30.70	28.20	25.70	23.40	21.30	19.20
	1,160	1,180	41.70	39.20	36.80	34.30	31.80	29.40	26.90	24.50	22.30	20.10
	1,180	1,200	42.80	40.40	37.90	35.50	33.00	30.60	28.10	25.60	23.40	21.20
	1,200	1,220	44.10	41.60	39.10	36.70	34.20	31.70	29.30	26.80	24.40	22.20
	1,220	1,240	45.40	42.70	40.30	37.80	35.40	32.90	30.50	28.00	25.50	23.30
	1,240	1,260	46.60	44.00	41.50	39.00	36.60	34.10	31.60	29.20	26.70	24.30
	1,260	1,280	47.90	45.20	42.70	40.20	37.70	35.30	32.80	30.40	27.90	25.40
	1,280	1,300	49.20	46.50	43.80	41.40	38.90	36.50	34.00	31.50	29.10	26.60
	1,300	1,320	50.50	47.80	45.10	42.60	40.10	37.60	35.20	32.70	30.30	27.80
	1,320	1,340	51.80	49.10	46.40	43.70	41.30	38.80	36.40	33.90	31.40	29.00
	1,340	1,360	53.10	50.40	47.70	45.00	42.50	40.00	37.50	35.10	32.60	30.20
<b>\$1,360 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 16 and 17.										



WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$200	\$0.00										
200	240	0.00										
240	250	0.00										
250	260	0.00										
260	270	0.00										
270	280	0.00										
280	290	0.00										
290	300	0.00										
300	320	0.00										
320	340	0.00										
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	26.20	23.80	21.60	19.50	17.70	15.80	14.00	12.30	10.60	9.00	7.30
940	960	27.30	24.90	22.70	20.50	18.60	16.70	14.80	13.10	11.40	9.80	8.10
960	980	28.50	26.10	23.70	21.50	19.50	17.60	15.70	13.90	12.20	10.60	8.90
980	1,000	29.70	27.20	24.80	22.60	20.40	18.50	16.60	14.70	13.00	11.40	9.70
1,000	1,020	30.90	28.40	26.00	23.60	21.50	19.40	17.50	15.60	13.80	12.20	10.50
1,020	1,040	32.10	29.60	27.10	24.70	22.50	20.30	18.40	16.50	14.70	13.00	11.30
1,040	1,060	33.20	30.80	28.30	25.90	23.60	21.40	19.30	17.40	15.60	13.80	12.10
1,060	1,080	34.40	32.00	29.50	27.00	24.60	22.40	20.20	18.30	16.50	14.60	12.90
1,080	1,100	35.60	33.10	30.70	28.20	25.80	23.50	21.30	19.20	17.40	15.50	13.70
1,100	1,120	36.80	34.30	31.90	29.40	26.90	24.50	22.30	20.10	18.30	16.40	14.50
1,120	1,140	38.00	35.50	33.00	30.60	28.10	25.70	23.40	21.20	19.20	17.30	15.40
1,140	1,160	39.10	36.70	34.20	31.80	29.30	26.80	24.40	22.20	20.10	18.20	16.30
1,160	1,180	40.30	37.90	35.40	32.90	30.50	28.00	25.60	23.30	21.10	19.10	17.20
1,180	1,200	41.50	39.00	36.60	34.10	31.70	29.20	26.70	24.30	22.20	20.00	18.10
1,200	1,220	42.70	40.20	37.80	35.30	32.80	30.40	27.90	25.50	23.20	21.00	19.00
1,220	1,240	43.90	41.40	38.90	36.50	34.00	31.60	29.10	26.60	24.30	22.10	19.90
1,240	1,260	45.20	42.60	40.10	37.70	35.20	32.70	30.30	27.80	25.40	23.10	20.90
1,260	1,280	46.50	43.80	41.30	38.80	36.40	33.90	31.50	29.00	26.50	24.20	22.00
1,280	1,300	47.70	45.10	42.50	40.00	37.60	35.10	32.60	30.20	27.70	25.30	23.00
1,300	1,320	49.00	46.30	43.70	41.20	38.70	36.30	33.80	31.40	28.90	26.50	24.10
1,320	1,340	50.30	47.60	44.90	42.40	39.90	37.50	35.00	32.50	30.10	27.60	25.20
1,340	1,360	51.60	48.90	46.20	43.60	41.10	38.60	36.20	33.70	31.30	28.80	26.40
<b>\$1,360 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 18 and 19.										

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

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
Method I	\$0	\$200	\$0.00									
	200	400	0.00									
	400	460	0.00									
Table IV	460	480	0.00									
	480	500	0.00									
	500	520	0.00									
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	52.70	47.90	43.60	39.40	35.60	31.90	28.10	24.80	21.50	18.10
	1,840	1,880	55.00	50.10	45.70	41.30	37.40	33.70	29.90	26.40	23.10	19.70
	1,880	1,920	57.40	52.50	47.80	43.40	39.20	35.50	31.70	28.00	24.70	21.30
	1,920	1,960	59.70	54.80	49.90	45.50	41.10	37.30	33.50	29.80	26.30	22.90
	1,960	2,000	62.10	57.20	52.30	47.60	43.20	39.10	35.30	31.60	27.90	24.50
	2,000	2,040	64.50	59.50	54.60	49.70	45.30	40.90	37.10	33.40	29.60	26.10
	2,040	2,080	66.80	61.90	57.00	52.10	47.40	43.00	38.90	35.20	31.40	27.70
	2,080	2,120	69.20	64.30	59.30	54.40	49.50	45.10	40.80	37.00	33.20	29.50
	2,120	2,160	71.50	66.60	61.70	56.80	51.90	47.20	42.90	38.80	35.00	31.30
	2,160	2,200	73.90	69.00	64.10	59.10	54.20	49.30	45.00	40.60	36.80	33.10
	2,200	2,240	76.30	71.30	66.40	61.50	56.60	51.70	47.10	42.70	38.60	34.90
	2,240	2,280	78.60	73.70	68.80	63.90	58.90	54.00	49.20	44.80	40.40	36.70
	2,280	2,320	81.00	76.10	71.10	66.20	61.30	56.40	51.50	46.90	42.50	38.50
	2,320	2,360	83.30	78.40	73.50	68.60	63.70	58.80	53.80	49.00	44.60	40.30
	2,360	2,400	85.70	80.80	75.90	70.90	66.00	61.10	56.20	51.30	46.70	42.30
	2,400	2,440	88.10	83.10	78.20	73.30	68.40	63.50	58.60	53.60	48.80	44.40
	2,440	2,480	90.70	85.50	80.60	75.70	70.70	65.80	60.90	56.00	51.10	46.50
	2,480	2,520	93.30	87.90	82.90	78.00	73.10	68.20	63.30	58.40	53.40	48.60
	2,520	2,560	95.90	90.50	85.30	80.40	75.50	70.60	65.60	60.70	55.80	50.90
	2,560	2,600	98.40	93.10	87.70	82.70	77.80	72.90	68.00	63.10	58.20	53.20
	2,600	2,640	101.00	95.60	90.30	85.10	80.20	75.30	70.40	65.40	60.50	55.60
	2,640	2,680	103.60	98.20	92.90	87.50	82.50	77.60	72.70	67.80	62.90	58.00
	2,680	2,720	106.20	100.80	95.40	90.10	84.90	80.00	75.10	70.20	65.20	60.30
<b>\$2,720 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 16 and 17.										

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$480	\$0.00										
480	500	0.00										
500	520	0.00										
520	540	0.00										
540	560	0.00										
560	580	0.00										
580	600	0.00										
600	640	0.00										
640	680	0.00										
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	44.00	40.30	36.50	32.80	29.00
2,240	2,280	63.90	60.60	57.60	54.50	51.50	48.40	45.60	42.40	38.30	34.60	30.80
2,280	2,320	65.50	62.20	59.20	56.10	53.10	50.00	47.20	44.50	40.10	36.40	32.60
2,320	2,360	67.10	63.80	60.80	57.70	54.70	51.60	48.80	46.60	42.20	38.20	34.40
2,360	2,400	68.70	65.40	62.40	59.30	56.30	53.20	50.40	48.70	44.30	40.00	36.20
2,400	2,440	70.30	67.00	64.00	60.90	57.90	54.80	52.00	50.90	46.40	42.00	38.00
2,440	2,480	71.90	68.60	65.60	62.50	59.50	56.40	53.60	52.50	48.50	44.10	39.80
2,480	2,520	73.50	70.20	67.20	64.10	61.10	58.00	55.40	54.40	50.70	46.20	41.90
2,520	2,560	75.10	71.80	68.80	65.70	62.70	59.60	57.00	56.30	53.10	48.30	44.00
2,560	2,600	76.70	73.40	70.40	67.30	64.30	61.20	58.60	58.00	55.50	50.50	46.10
2,600	2,640	78.30	75.00	72.00	68.90	65.90	62.80	60.20	60.40	57.80	52.90	48.20
2,640	2,680	79.90	76.60	73.60	70.50	67.50	64.40	61.80	62.70	60.20	55.30	50.30
2,680	2,720	81.50	78.20	75.20	72.10	69.10	66.00	63.40	64.60	62.50	57.60	52.70
<b>\$2,720 &amp; OVER</b>	Use Method II, "Exact Calculation Method," on pages 18 and 19.											

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

WAGES		EXEMPTIONS CLAIMED											10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10 or more	
TAX TO BE WITHHELD													
Method I	\$0	\$25	\$0.00										
	25	28	0.00										
	28	29	0.00										
Table V	29	30	0.00										
	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	3.00	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20	1.00
	94	96	3.10	2.90	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10
	96	98	3.20	3.00	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20
	98	100	3.30	3.10	2.90	2.60	2.40	2.20	2.00	1.80	1.60	1.50	1.30
	100	102	3.40	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70	1.50	1.40
	102	104	3.60	3.30	3.10	2.90	2.60	2.40	2.20	2.00	1.80	1.60	1.50
	104	106	3.70	3.40	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70	1.60
	106	108	3.80	3.60	3.30	3.10	2.90	2.70	2.40	2.20	2.00	1.80	1.60
	108	110	3.90	3.70	3.50	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70
	110	112	4.00	3.80	3.60	3.30	3.10	2.90	2.70	2.40	2.20	2.00	1.80
	112	114	4.20	3.90	3.70	3.50	3.20	3.00	2.80	2.60	2.30	2.10	1.90
	114	116	4.30	4.00	3.80	3.60	3.40	3.10	2.90	2.70	2.40	2.20	2.00
	116	118	4.40	4.20	3.90	3.70	3.50	3.20	3.00	2.80	2.60	2.30	2.10
	118	120	4.50	4.30	4.00	3.80	3.60	3.40	3.10	2.90	2.70	2.50	2.20
	120	122	4.70	4.40	4.20	3.90	3.70	3.50	3.30	3.00	2.80	2.60	2.30
	122	124	4.80	4.50	4.30	4.10	3.80	3.60	3.40	3.10	2.90	2.70	2.50
	124	126	4.90	4.70	4.40	4.20	3.90	3.70	3.50	3.30	3.00	2.80	2.60
	126	128	5.10	4.80	4.60	4.30	4.10	3.80	3.60	3.40	3.20	2.90	2.70
	128	130	5.20	4.90	4.70	4.40	4.20	4.00	3.70	3.50	3.30	3.00	2.80
<b>\$130 &amp; OVER</b>		Use Method II, "Exact Calculation Method," on pages 16 and 17.											

WAGES		EXEMPTIONS CLAIMED										10
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	or more
TAX TO BE WITHHELD												
\$0	\$27	\$0.00										
27	28	0.00										
28	29	0.00										
29	30	0.00										
30	31	0.00										
31	32	0.00										
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	3.00	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20	1.00
96	98	3.10	2.80	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30	1.10
98	100	3.20	3.00	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.40	1.20
100	102	3.30	3.10	2.90	2.60	2.40	2.20	2.00	1.80	1.60	1.40	1.30
102	104	3.40	3.20	3.00	2.70	2.50	2.30	2.10	1.90	1.70	1.50	1.40
104	106	3.50	3.30	3.10	2.90	2.60	2.40	2.20	2.00	1.80	1.60	1.50
106	108	3.70	3.40	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70	1.50
108	110	3.80	3.60	3.30	3.10	2.90	2.60	2.40	2.20	2.00	1.80	1.60
110	112	3.90	3.70	3.40	3.20	3.00	2.80	2.50	2.30	2.10	1.90	1.70
112	114	4.00	3.80	3.60	3.30	3.10	2.90	2.70	2.40	2.20	2.00	1.80
114	116	4.10	3.90	3.70	3.50	3.20	3.00	2.80	2.50	2.30	2.10	1.90
116	118	4.30	4.00	3.80	3.60	3.30	3.10	2.90	2.70	2.40	2.20	2.00
118	120	4.40	4.20	3.90	3.70	3.50	3.20	3.00	2.80	2.60	2.30	2.10
120	122	4.50	4.30	4.00	3.80	3.60	3.40	3.10	2.90	2.70	2.40	2.20
122	124	4.70	4.40	4.20	3.90	3.70	3.50	3.20	3.00	2.80	2.60	2.30
124	126	4.80	4.50	4.30	4.00	3.80	3.60	3.40	3.10	2.90	2.70	2.50
126	128	4.90	4.70	4.40	4.20	3.90	3.70	3.50	3.30	3.00	2.80	2.60
128	130	5.00	4.80	4.60	4.30	4.10	3.80	3.60	3.40	3.10	2.90	2.70
<b>\$130 &amp; OVER</b>		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 Method II, Exact Calculation Method  
for New York State; see pages 16 through 19

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

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

### Table A

#### Combined deduction and exemption allowance (full year)

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

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

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

Payroll period	Value of one exemption
Daily/miscellaneous	\$3.85
Weekly	19.25
Biweekly	38.50
Semimonthly	41.65
Monthly	83.30
Annual	1,000

### Table D

#### Adjustment for difference between federal\* and New York exemption allowances

For employers who elect to use the federal exemption amounts\* in computing wages after exemptions, the following adjustments correct for the difference between the federal exemption of \$4,050\* and the New York State exemption of \$1,000 according to the particular payroll period.

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

Payroll period	Adjustment for each federal exemption
Daily/miscellaneous	\$11.75
Weekly	58.65
Biweekly	117.30
Semimonthly	127.10
Monthly	254.20
Quarterly	762.50
Semiannual	1,525.00
Annual	3,050.00

\* The adjustments in Table D are based on the 2016 federal exemption amount of \$4,050. The federal exemption amount may be adjusted for inflation as prescribed by the Internal Revenue Code. For an annual payroll period, the adjustment for each federal exemption should be changed by subtracting \$1,000 from the current federal exemption amount. Other payroll periods should be recalculated accordingly.

— Notes —

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

**Steps for computing the amount of tax to be withheld:**

**Step 1** If the number of exemptions claimed is ten or fewer, look up the total exemption and deduction amount in Table A on page 14, according to the payroll period and marital status claimed. (If there are more than 10 exemptions, multiply the number by the exemption amount in Table C on page 14 and add it to the deduction amount from Table B.) Subtract the total exemption and deduction amount from the wages to get net wages.

For weekly payroll periods, if the amount of net wages is \$600 or less, you may use the simplified Dollar to Dollar Withholding Table beginning on page 20 to find the amount to withhold. Otherwise, continue with Step 2.

**Step 2** Locate the table on page 17 for the appropriate payroll period. Find the line on which the net wages fall between the amounts in Columns 1 and 2.

**Step 3** Following across on the line you found in Step 2, subtract the amount in Column 3 from the net wages.

**Step 4** Following across the same line, multiply the result from Step 3 by the amount in Column 4.

**Step 5** Following across on the same line, add the result from Step 4 to the amount in Column 5. The resulting sum is the amount to withhold from wages.

**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 .0450 (from Column 4, line 2) = \$1.66.</li> <li>5. \$1.66 + \$6.54 (from Column 5, line 2) = \$8.20. 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 11 on which \$49,133.40 is greater than Column 1 (\$22,442) but less than Column 2 (\$89,796).</li> <li>3. \$49,133.40 - \$22,442 (from Column 3, line 11) = \$26,691.40.</li> <li>4. \$26,691.40 x .0735 (from Column 4, line 11) = \$1,961.82.</li> <li>5. \$1,961.82 + \$1,613.17 (from Column 5, line 11) = \$3,574.99. 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 8 on which \$4,650.00 is greater than Column 1 (\$4,485) but less than Column 2 (\$6,731).</li> <li>3. \$4,650.00 - \$4,485 (from Column 3, line 8) = \$165.00.</li> <li>4. \$165.00 x .0808 (from Column 4, line 8) = \$13.33.</li> <li>5. \$13.33 + \$281.67 (from Column 5, line 8) = \$295.00. 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 9 on which \$713.85 is greater than Column 1 (\$621) but less than Column 2 (\$828).</li> <li>3. \$713.85 - \$621 (from Column 3, line 9) = \$92.85.</li> <li>4. \$92.85 x .0715 (from Column 4, line 9) = \$6.64.</li> <li>5. \$6.64 + \$42.75 (from Column 5, line 9) = \$49.39. 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	0.0400	\$0
2	163	225	163	0.0450	6.54
3	225	267	225	0.0525	9.31
4	267	412	267	0.0590	11.54
5	412	1,551	412	0.0645	20.04
6	1,551	1,862	1,551	0.0665	93.54
7	1,862	2,070	1,862	0.0758	114.19
8	2,070	3,107	2,070	0.0808	130.00
9	3,107	4,142	3,107	0.0715	213.75
10	4,142	5,179	4,142	0.0815	287.79
11	5,179	20,722	5,179	0.0735	372.27
12	20,722	21,760	20,722	0.4902	1,514.71
13	21,760	.....	21,760	0.0962	2,023.29

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	1,783	1,158	0.0590	50.00
5	1,783	6,721	1,783	0.0645	86.83
6	6,721	8,067	6,721	0.0665	405.33
7	8,067	8,971	8,067	0.0758	494.83
8	8,971	13,463	8,971	0.0808	563.33
9	13,463	17,950	13,463	0.0715	926.25
10	17,950	22,442	17,950	0.0815	1,247.08
11	22,442	89,796	22,442	0.0735	1,613.17
12	89,796	94,292	89,796	0.4902	6,563.75
13	94,292	.....	94,292	0.0962	8,767.58

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	823	535	0.0590	23.08
5	823	3,102	823	0.0645	40.08
6	3,102	3,723	3,102	0.0665	187.08
7	3,723	4,140	3,723	0.0758	228.38
8	4,140	6,213	4,140	0.0808	260.00
9	6,213	8,285	6,213	0.0715	427.50
10	8,285	10,358	8,285	0.0815	575.58
11	10,358	41,444	10,358	0.0735	744.54
12	41,444	43,519	41,444	0.4902	3,029.42
13	43,519	.....	43,519	0.0962	4,046.58

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	82	53	0.0590	2.31
5	82	310	82	0.0645	4.01
6	310	372	310	0.0665	18.71
7	372	414	372	0.0758	22.84
8	414	621	414	0.0808	26.00
9	621	828	621	0.0715	42.75
10	828	1,036	828	0.0815	57.56
11	1,036	4,144	1,036	0.0735	74.45
12	4,144	4,352	4,144	0.4902	302.94
13	4,352	.....	4,352	0.0962	404.66

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	892	579	0.0590	25.00
5	892	3,360	892	0.0645	43.42
6	3,360	4,033	3,360	0.0665	202.67
7	4,033	4,485	4,033	0.0758	247.42
8	4,485	6,731	4,485	0.0808	281.67
9	6,731	8,975	6,731	0.0715	463.13
10	8,975	11,221	8,975	0.0815	623.54
11	11,221	44,898	11,221	0.0735	806.58
12	44,898	47,146	44,898	0.4902	3,281.88
13	47,146	.....	47,146	0.0962	4,383.79

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	21,400	13,900	0.0590	600.00
5	21,400	80,650	21,400	0.0645	1,042.00
6	80,650	96,800	80,650	0.0665	4,864.00
7	96,800	107,650	96,800	0.0758	5,938.00
8	107,650	161,550	107,650	0.0808	6,760.00
9	161,550	215,400	161,550	0.0715	11,115.00
10	215,400	269,300	215,400	0.0815	14,965.00
11	269,300	1,077,550	269,300	0.0735	19,358.00
12	1,077,550	1,131,500	1,077,550	0.4902	78,765.00
13	1,131,500	.....	1,131,500	0.0962	105,211.00

**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.

**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 .0450 (from Column 4, line 2) = \$0.32.</li> <li>5. \$0.32 + \$6.54 (from Column 5, line 2) = \$6.86. 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 12 on which \$49,087.60 is greater than Column 1 (\$31,425) but less than Column 2 (\$89,796).</li> <li>3. \$49,087.60 - \$31,425 (from Column 3, line 12) = \$17,662.60.</li> <li>4. \$17,662.60 x .0735 (from Column 4, line 12) = \$1,298.20.</li> <li>5. \$1,298.20 + \$2,281.08 (from Column 5, line 12) = \$3,579.28. 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 8 on which \$4,543.80 is greater than Column 1 (\$4,485) but less than Column 2 (\$6,731).</li> <li>3. \$4,543.80 - \$4,485 (from Column 3, line 8) = \$58.80.</li> <li>4. \$58.80 x .0778 (from Column 4, line 8) = \$4.57.</li> <li>5. \$4.57 + \$280.29 (from Column 5, line 8) = \$284.86. 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 9 on which \$711.70 is greater than Column 1 (\$621) but less than Column 2 (\$828).</li> <li>3. \$711.70 - \$621 (from Column 3, line 9) = \$90.70.</li> <li>4. \$90.70 x .0808 (from Column 4, line 9) = \$7.33.</li> <li>5. \$7.33 + \$42.00 (from Column 5, line 9) = \$49.33. 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	0.0400	\$0
2	163	225	163	0.0450	6.54
3	225	267	225	0.0525	9.31
4	267	412	267	0.0590	11.54
5	412	1,551	412	0.0645	20.04
6	1,551	1,862	1,551	0.0665	93.54
7	1,862	2,070	1,862	0.0728	114.19
8	2,070	3,107	2,070	0.0778	129.37
9	3,107	4,142	3,107	0.0808	210.02
10	4,142	6,215	4,142	0.0715	293.69
11	6,215	7,252	6,215	0.0815	441.92
12	7,252	20,722	7,252	0.0735	526.40
13	20,722	41,449	20,722	0.0765	1,516.46
14	41,449	42,487	41,449	0.8842	3,102.06
15	42,487	.....	42,487	0.0962	4,019.42

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	1,783	1,158	0.0590	50.00
5	1,783	6,721	1,783	0.0645	86.83
6	6,721	8,067	6,721	0.0665	405.33
7	8,067	8,971	8,067	0.0728	494.83
8	8,971	13,463	8,971	0.0778	560.58
9	13,463	17,950	13,463	0.0808	910.08
10	17,950	26,933	17,950	0.0715	1,272.67
11	26,933	31,425	26,933	0.0815	1,915.00
12	31,425	89,796	31,425	0.0735	2,281.08
13	89,796	179,613	89,796	0.0765	6,571.33
14	179,613	184,108	179,613	0.8842	13,442.25
15	184,108	.....	184,108	0.0962	17,417.50

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	823	535	0.0590	23.08
5	823	3,102	823	0.0645	40.08
6	3,102	3,723	3,102	0.0665	187.08
7	3,723	4,140	3,723	0.0728	228.38
8	4,140	6,213	4,140	0.0778	258.73
9	6,213	8,285	6,213	0.0808	420.04
10	8,285	12,431	8,285	0.0715	587.38
11	12,431	14,504	12,431	0.0815	883.85
12	14,504	41,444	14,504	0.0735	1,052.81
13	41,444	82,898	41,444	0.0765	3,032.92
14	82,898	84,973	82,898	0.8842	6,204.12
15	84,973	.....	84,973	0.0962	8,038.85

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	82	53	0.0590	2.31
5	82	310	82	0.0645	4.01
6	310	372	310	0.0665	18.71
7	372	414	372	0.0728	22.84
8	414	621	414	0.0778	25.87
9	621	828	621	0.0808	42.00
10	828	1,243	828	0.0715	58.74
11	1,243	1,450	1,243	0.0815	88.38
12	1,450	4,144	1,450	0.0735	105.28
13	4,144	8,290	4,144	0.0765	303.29
14	8,290	8,497	8,290	0.8842	620.41
15	8,497	.....	8,497	0.0962	803.88

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	892	579	0.0590	25.00
5	892	3,360	892	0.0645	43.42
6	3,360	4,033	3,360	0.0665	202.67
7	4,033	4,485	4,033	0.0728	247.42
8	4,485	6,731	4,485	0.0778	280.29
9	6,731	8,975	6,731	0.0808	455.04
10	8,975	13,467	8,975	0.0715	636.33
11	13,467	15,713	13,467	0.0815	957.50
12	15,713	44,898	15,713	0.0735	1,140.54
13	44,898	89,806	44,898	0.0765	3,285.67
14	89,806	92,054	89,806	0.8842	6,721.13
15	92,054	.....	92,054	0.0962	8,708.75

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	21,400	13,900	0.0590	600.00
5	21,400	80,650	21,400	0.0645	1,042.00
6	80,650	96,800	80,650	0.0665	4,864.00
7	96,800	107,650	96,800	0.0728	5,938.00
8	107,650	161,550	107,650	0.0778	6,727.00
9	161,550	215,400	161,550	0.0808	10,921.00
10	215,400	323,200	215,400	0.0715	15,272.00
11	323,200	377,100	323,200	0.0815	22,980.00
12	377,100	1,077,550	377,100	0.0735	27,373.00
13	1,077,550	2,155,350	1,077,550	0.0765	78,856.00
14	2,155,350	2,209,300	2,155,350	0.8842	161,307.00
15	2,209,300	.....	2,209,300	0.0962	209,010.00

## New York State

### SINGLE or MARRIED

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

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

WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD	WAGES AFTER DED. & EXEMPT.	TAX TO WITHHOLD
1	\$0.04	51	\$2.04	101	\$4.04	151	\$6.04	201	\$8.23	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	11.64
20	0.80	70	2.80	120	4.80	170	6.83	220	9.08	270	11.70
21	0.84	71	2.84	121	4.84	171	6.88	221	9.13	271	11.76
22	0.88	72	2.88	122	4.88	172	6.92	222	9.17	272	11.82
23	0.92	73	2.92	123	4.92	173	6.97	223	9.22	273	11.87
24	0.96	74	2.96	124	4.96	174	7.01	224	9.26	274	11.93
25	1.00	75	3.00	125	5.00	175	7.06	225	9.31	275	11.99
26	1.04	76	3.04	126	5.04	176	7.10	226	9.36	276	12.05
27	1.08	77	3.08	127	5.08	177	7.15	227	9.41	277	12.11
28	1.12	78	3.12	128	5.12	178	7.19	228	9.47	278	12.17
29	1.16	79	3.16	129	5.16	179	7.24	229	9.52	279	12.23
30	1.20	80	3.20	130	5.20	180	7.28	230	9.57	280	12.29
31	1.24	81	3.24	131	5.24	181	7.33	231	9.62	281	12.35
32	1.28	82	3.28	132	5.28	182	7.37	232	9.68	282	12.41
33	1.32	83	3.32	133	5.32	183	7.42	233	9.73	283	12.46
34	1.36	84	3.36	134	5.36	184	7.46	234	9.78	284	12.52
35	1.40	85	3.40	135	5.40	185	7.51	235	9.83	285	12.58
36	1.44	86	3.44	136	5.44	186	7.55	236	9.89	286	12.64
37	1.48	87	3.48	137	5.48	187	7.60	237	9.94	287	12.70
38	1.52	88	3.52	138	5.52	188	7.64	238	9.99	288	12.76
39	1.56	89	3.56	139	5.56	189	7.69	239	10.04	289	12.82
40	1.60	90	3.60	140	5.60	190	7.73	240	10.10	290	12.88
41	1.64	91	3.64	141	5.64	191	7.78	241	10.15	291	12.94
42	1.68	92	3.68	142	5.68	192	7.82	242	10.20	292	13.00
43	1.72	93	3.72	143	5.72	193	7.87	243	10.25	293	13.05
44	1.76	94	3.76	144	5.76	194	7.91	244	10.31	294	13.11
45	1.80	95	3.80	145	5.80	195	7.96	245	10.36	295	13.17
46	1.84	96	3.84	146	5.84	196	8.00	246	10.41	296	13.23
47	1.88	97	3.88	147	5.88	197	8.05	247	10.46	297	13.29
48	1.92	98	3.92	148	5.92	198	8.09	248	10.52	298	13.35
49	1.96	99	3.96	149	5.96	199	8.14	249	10.57	299	13.41
50	2.00	100	4.00	150	6.00	200	8.18	250	10.62	300	13.47

(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	\$13.53	351	\$16.48	401	\$19.43	451	\$22.58	501	\$25.81	551	\$29.03
302	13.59	352	16.54	402	19.49	452	22.65	502	25.87	552	29.10
303	13.64	353	16.59	403	19.54	453	22.71	503	25.94	553	29.16
304	13.70	354	16.65	404	19.60	454	22.78	504	26.00	554	29.23
305	13.76	355	16.71	405	19.66	455	22.84	505	26.07	555	29.29
306	13.82	356	16.77	406	19.72	456	22.91	506	26.13	556	29.36
307	13.88	357	16.83	407	19.78	457	22.97	507	26.20	557	29.42
308	13.94	358	16.89	408	19.84	458	23.04	508	26.26	558	29.49
309	14.00	359	16.95	409	19.90	459	23.10	509	26.32	559	29.55
310	14.06	360	17.01	410	19.96	460	23.16	510	26.39	560	29.61
311	14.12	361	17.07	411	20.02	461	23.23	511	26.45	561	29.68
312	14.18	362	17.13	412	20.07	462	23.29	512	26.52	562	29.74
313	14.23	363	17.18	413	20.13	463	23.36	513	26.58	563	29.81
314	14.29	364	17.24	414	20.20	464	23.42	514	26.65	564	29.87
315	14.35	365	17.30	415	20.26	465	23.49	515	26.71	565	29.94
316	14.41	366	17.36	416	20.33	466	23.55	516	26.78	566	30.00
317	14.47	367	17.42	417	20.39	467	23.62	517	26.84	567	30.07
318	14.53	368	17.48	418	20.46	468	23.68	518	26.91	568	30.13
319	14.59	369	17.54	419	20.52	469	23.74	519	26.97	569	30.19
320	14.65	370	17.60	420	20.58	470	23.81	520	27.03	570	30.26
321	14.71	371	17.66	421	20.65	471	23.87	521	27.10	571	30.32
322	14.77	372	17.72	422	20.71	472	23.94	522	27.16	572	30.39
323	14.82	373	17.77	423	20.78	473	24.00	523	27.23	573	30.45
324	14.88	374	17.83	424	20.84	474	24.07	524	27.29	574	30.52
325	14.94	375	17.89	425	20.91	475	24.13	525	27.36	575	30.58
326	15.00	376	17.95	426	20.97	476	24.20	526	27.42	576	30.65
327	15.06	377	18.01	427	21.04	477	24.26	527	27.49	577	30.71
328	15.12	378	18.07	428	21.10	478	24.33	528	27.55	578	30.78
329	15.18	379	18.13	429	21.16	479	24.39	529	27.61	579	30.84
330	15.24	380	18.19	430	21.23	480	24.45	530	27.68	580	30.90
331	15.30	381	18.25	431	21.29	481	24.52	531	27.74	581	30.97
332	15.36	382	18.31	432	21.36	482	24.58	532	27.81	582	31.03
333	15.41	383	18.36	433	21.42	483	24.65	533	27.87	583	31.10
334	15.47	384	18.42	434	21.49	484	24.71	534	27.94	584	31.16
335	15.53	385	18.48	435	21.55	485	24.78	535	28.00	585	31.23
336	15.59	386	18.54	436	21.62	486	24.84	536	28.07	586	31.29
337	15.65	387	18.60	437	21.68	487	24.91	537	28.13	587	31.36
338	15.71	388	18.66	438	21.75	488	24.97	538	28.20	588	31.42
339	15.77	389	18.72	439	21.81	489	25.03	539	28.26	589	31.48
340	15.83	390	18.78	440	21.87	490	25.10	540	28.32	590	31.55
341	15.89	391	18.84	441	21.94	491	25.16	541	28.39	591	31.61
342	15.95	392	18.90	442	22.00	492	25.23	542	28.45	592	31.68
343	16.00	393	18.95	443	22.07	493	25.29	543	28.52	593	31.74
344	16.06	394	19.01	444	22.13	494	25.36	544	28.58	594	31.81
345	16.12	395	19.07	445	22.20	495	25.42	545	28.65	595	31.87
346	16.18	396	19.13	446	22.26	496	25.49	546	28.71	596	31.94
347	16.24	397	19.19	447	22.33	497	25.55	547	28.78	597	32.00
348	16.30	398	19.25	448	22.39	498	25.62	548	28.84	598	32.07
349	16.36	399	19.31	449	22.45	499	25.68	549	28.90	599	32.13
350	16.42	400	19.37	450	22.52	500	25.74	550	28.97	600	32.19

## 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 = \$66.10
- (4)  $\$66.10 \times 3 = \$198.30$

### 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.