

**Taxable Gross Calculations
Additional Employee Information**

Other Than CUNY Agencies

Gross Salary	
-	414(h) Contributions and Arrears
-	Non-taxable Maintenance
-	403(b) Contribution
-	Dependent Care
-	Non-taxable Health Insurance and Adj
-	Deferred Compensation
-	WC Excluded Amount
-	Health Care Flex Spending Account
-	Pre-Tax Transit Benefit
-	Chaplain's Parsonage Allowance
+	Imputed Income
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=	Federal Taxable Gross

CUNY Agencies

Gross Salary		
-	414(h) Contributions and Arrears	
-	Non-taxable Maintenance	
-	403(b) Contribution	
-	Dependent Care	(IRC125)
-	Non-taxable Health Insurance and Adj	(IRC125)
-	Health Care Flex Spending Account	(IRC125)
-	Pre-Tax Transit Benefit	(IRC132)
-	Deferred Compensation	
+	Imputed Income	
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=	Federal Taxable Gross	

Gross Salary

-	Non-taxable Maintenance
-	Dependent Care
-	Non-taxable Health Insurance and Adj
-	WC Excluded Amount
-	Health Care Flex Spending Account
-	Pre-Tax Transit Benefit
-	Third Party Sick Exempt
-	Military Stipend Earnings
+	Imputed Income
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=	Social Security/Medicare Taxable Gross

Gross Salary

-	Non-taxable Maintenance	
-	Non-taxable Health Insurance and Adj	
-	Dependent Care	(IRC125)
-	Health Care Flex Spending Account	(IRC125)
-	Third Party Sick Exempt	(IRC125)
-	Pre-Tax Transit Benefit	(IRC132)
-	Military Stipend Earnings	
+	Imputed Income	
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=	Social Security/Medicare Taxable Gross	

third-party payer on behalf of an employer if the third party has a service agreement with the employer. A service agreement is an agreement between the third-party payer and an employer in which the third-party payer (1) asserts it is the employer of individuals performing services for the employer; (2) pays wages to the individuals that perform services for the employer; and (3) assumes responsibility to withhold, report, and pay federal employment taxes for the wages it pays to the individuals that perform services for the employer.

A payer designated under section 3504 performs tax duties under the service agreement using its own EIN. If the IRS designates a third-party payer under section 3504, the designated payer and the employer are jointly liable for the employment taxes and related tax duties for which the third-party payer is designated.

For more information on a payer designated under section 3504, see Regulations section 31.3504-2.

Certified professional employer organization (CPEO). The Tax Increase Prevention Act of 2014 required the IRS to establish a voluntary certification program for professional employer organizations (PEOs). PEOs handle various payroll administration and tax reporting responsibilities for their business clients and are typically paid a fee based on payroll costs. To become and remain certified under the certification program, certified professional employer organizations (CPEOs) must meet various requirements described in sections 3511 and 7705 and related published guidance. Certification as a CPEO may affect the employment tax liabilities of both the CPEO and its customers. A CPEO is generally treated as the employer of any individual who performs services for a customer of the CPEO and is covered by a contract described in section 7705(e)(2) between the CPEO and the customer (CPEO contract), but only for wages and other compensation paid to the individual by the CPEO. However, with respect to certain employees covered by a CPEO contract, you may also be treated as an employer of the employees and, consequently, may also be liable for federal employment taxes imposed on wages and other compensation paid by the CPEO to such employees. For more information, go to [IRS.gov/CPEO](https://www.irs.gov/CPEO).

17. Federal Income Tax Withholding Methods

There are several ways to figure income tax withholding. The following methods of withholding are based on the information you get from your employees on Form W-4. You must first reduce the amount you pay your employees by nontaxable payments before figuring the tax to withhold on taxable wages. See [section 5](#) and Pub. 15-B for more information about nontaxable amounts of pay. See [section 9](#) for more information on Form W-4.



Adjustments aren't required when there will be more than the usual number of pay periods, for example, 27 biweekly pay dates instead of 26.

Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 48–67) for your payroll period and the employee's marital status as shown on his or her Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of taxable wages, find the amount of income tax to withhold. If your employee is claiming more than 10 withholding allowances, see below.

If you can't use the wage bracket tables because taxable wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described below. Be sure to reduce taxable wages by the amount of total withholding allowances in [Table 5](#) before using the percentage method tables (pages 46–47).

Adjusting wage bracket withholding for employees claiming more than 10 withholding allowances. The wage bracket tables can be used if an employee claims up to 10 allowances. More than 10 allowances may be claimed because of the special withholding allowance, additional allowances for deductions and credits, and the system itself.

Adapt the tables to more than 10 allowances as follows.

1. Multiply the number of withholding allowances over 10 by the allowance value for the payroll period. The allowance values are in [Table 5](#).
2. Subtract the result from the employee's taxable wages.
3. On this amount, find and withhold the tax in the column for 10 allowances.

This is a voluntary method. If you use the wage bracket tables, you may continue to withhold the amount in the "10" column when your employee has more than 10 allowances, using the method above. You can also use any other method described next.

Percentage Method

If you don't want to use the wage bracket tables on pages 48–67 to figure how much income tax to withhold, you can use a percentage computation based on [Table 5](#) and the appropriate rate table. This method works for any number of withholding allowances the employee claims and any amount of wages.

Use these steps to figure the income tax to withhold under the percentage method.

1. Multiply one withholding allowance for your payroll period (see [Table 5](#)) by the number of allowances the employee claims.
2. Subtract that amount from the employee's taxable wages.
3. Determine the amount to withhold from the appropriate table on pages 46–47.

Percentage Method Tables for Automated Payroll Systems

Note. This illustrates what the 2020 tables would look like by using the 2019 tax parameters.

STANDARD Withholding Rate Schedules (Use these if the Form W-4 is from before 2020, or if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 is NOT checked.)					Form W-4, Step 2, Checkbox, Withholding Rate Schedules (Use these if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 IS checked)				
If the Adjusted Annual Wage Amount (line 2a) is:		The tentative amount to withhold is:	Plus this percentage of the amount that the Adjusted Annual Wage exceeds—	Adjusted Annual Wage exceeds—	If the Adjusted Annual Wage Amount (line 2a) is:		The tentative amount to withhold is:	Plus this percentage of the amount that the Adjusted Annual Wage exceeds—	Adjusted Annual Wage exceeds—
At least—	But less than—	Is:	Percentage	Adjusted Annual Wage exceeds—	At least—	But less than—	Is:	Percentage	Adjusted Annual Wage exceeds—
Married Filing Jointly					Married Filing Jointly				
A	B	C	D	E	A	B	C	D	E
\$0	\$11,800	\$0.00	0%	\$0	\$0	\$12,200	\$0.00	0%	\$0
\$11,800	\$31,200	\$0.00	10%	\$11,800	\$12,200	\$21,900	\$0.00	10%	\$12,200
\$31,200	\$90,750	\$1,940.00	12%	\$31,200	\$21,900	\$51,675	\$970.00	12%	\$21,900
\$90,750	\$180,200	\$9,086.00	22%	\$90,750	\$51,675	\$96,400	\$4,643.00	22%	\$51,675
\$180,200	\$333,250	\$28,769.00	24%	\$180,200	\$96,400	\$172,925	\$14,302.50	24%	\$96,400
\$333,250	\$420,000	\$45,997.00	32%	\$333,250	\$172,925	\$216,300	\$32,748.50	32%	\$172,925
\$420,000	\$624,150	\$93,257.00	35%	\$420,000	\$216,300	\$318,375	\$46,628.50	35%	\$216,300
\$624,150		\$164,709.50	37%	\$624,150	\$318,375		\$82,354.75	37%	\$318,375
Single					Single				
\$0	\$3,800	\$0.00	0%	\$0	\$0	\$6,100	\$0.00	0%	\$0
\$3,800	\$13,500	\$0.00	10%	\$3,800	\$6,100	\$10,950	\$0.00	10%	\$6,100
\$13,500	\$43,275	\$970.00	12%	\$13,500	\$10,950	\$25,838	\$485.00	12%	\$10,950
\$43,275	\$88,000	\$4,543.00	22%	\$43,275	\$25,838	\$48,200	\$2,271.50	22%	\$25,838
\$88,000	\$164,525	\$14,382.50	24%	\$88,000	\$48,200	\$86,463	\$7,191.25	24%	\$48,200
\$164,525	\$207,900	\$32,748.50	32%	\$164,525	\$86,463	\$108,150	\$16,374.25	32%	\$86,463
\$207,900	\$514,100	\$46,628.50	35%	\$207,900	\$108,150	\$261,250	\$23,314.25	35%	\$108,150
\$514,100		\$153,798.50	37%	\$514,100	\$261,250		\$76,899.25	37%	\$261,250
Head of Household					Head of Household				
\$0	\$9,950	\$0.00	0%	\$0	\$0	\$9,175	\$0.00	0%	\$0
\$9,950	\$23,800	\$0.00	10%	\$9,950	\$9,175	\$16,100	\$0.00	10%	\$9,175
\$23,800	\$62,800	\$1,385.00	12%	\$23,800	\$16,100	\$35,600	\$692.50	12%	\$16,100
\$62,800	\$94,150	\$6,065.00	22%	\$62,800	\$35,600	\$51,275	\$3,032.50	22%	\$35,600
\$94,150	\$170,650	\$12,962.00	24%	\$94,150	\$51,275	\$89,525	\$6,481.00	24%	\$51,275
\$170,650	\$214,050	\$31,322.00	32%	\$170,650	\$89,525	\$111,225	\$15,661.00	32%	\$89,525
\$214,050	\$520,250	\$45,210.00	35%	\$214,050	\$111,225	\$264,325	\$22,605.00	35%	\$111,225
\$520,250		\$152,380.00	37%	\$520,250	\$264,325		\$76,190.00	37%	\$264,325

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 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 \$4,150* and the New York State allowance of \$1,000 according to the particular payroll period.

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

Payroll period	Adjustment for each federal allowance
Daily/miscellaneous	\$12.10
Weekly	60.60
Biweekly	121.15
Semimonthly	131.25
Monthly	262.50
Quarterly	787.50
Semiannual	1,575.00
Annual	3,150.00

* The adjustments in Table D are based on the 2018 federal withholding allowance amount of \$4,150. 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.

Table II - A Weekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$153	\$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	0.0621	20.04
6	1,551	1,862	1,551	0.0649	90.79
7	1,862	2,070	1,862	0.0752	110.96
8	2,070	3,032	2,070	0.0802	126.63
9	3,032	4,142	3,032	0.0899	203.75
10	4,142	5,104	4,142	0.0890	281.38
11	5,104	20,722	5,104	0.0735	366.96
12	20,722	21,684	20,722	0.5208	1,514.90
13	21,684		21,684	0.0962	2,015.87

Table II - D Monthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$708	\$0	0.0400	\$0
2	708	975	708	0.0450	28.33
3	975	1,158	975	0.0525	40.33
4	1,158	1,783	1,158	0.0590	50.00
5	1,783	6,721	1,783	0.0621	86.83
6	6,721	8,067	6,721	0.0649	393.42
7	8,067	8,971	8,067	0.0752	480.83
8	8,971	13,138	8,971	0.0802	548.75
9	13,138	17,950	13,138	0.0899	882.92
10	17,950	22,117	17,950	0.0890	1,219.33
11	22,117	89,796	22,117	0.0735	1,590.17
12	89,796	93,963	89,796	0.5208	6,564.58
13	93,963		93,963	0.0962	8,734.58

Table II - B Biweekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$327	\$0	0.0400	\$0
2	327	450	327	0.0450	13.08
3	450	535	450	0.0525	18.62
4	535	823	535	0.0590	23.08
5	823	3,102	823	0.0621	40.08
6	3,102	3,723	3,102	0.0649	181.58
7	3,723	4,140	3,723	0.0752	221.92
8	4,140	6,063	4,140	0.0802	253.27
9	6,063	8,285	6,063	0.0899	407.50
10	8,285	10,208	8,285	0.0890	562.77
11	10,208	41,444	10,208	0.0735	733.92
12	41,444	43,367	41,444	0.5208	3,029.81
13	43,367		43,367	0.0962	4,031.35

Table II - E Daily Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$33	\$0	0.0400	\$0
2	33	45	33	0.0450	1.31
3	45	53	45	0.0525	1.86
4	53	82	53	0.0590	2.31
5	82	310	82	0.0621	4.01
6	310	372	310	0.0649	18.16
7	372	414	372	0.0752	22.19
8	414	606	414	0.0802	25.33
9	606	828	606	0.0899	40.75
10	828	1,021	828	0.0890	56.28
11	1,021	4,144	1,021	0.0735	73.39
12	4,144	4,337	4,144	0.5208	302.98
13	4,337		4,337	0.0962	403.13

Table II - C Semimonthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$354	\$0	0.0400	\$0
2	354	488	354	0.0450	14.17
3	488	579	488	0.0525	20.17
4	579	892	579	0.0590	25.00
5	892	3,360	892	0.0621	43.42
6	3,360	4,033	3,360	0.0649	198.71
7	4,033	4,485	4,033	0.0752	240.42
8	4,485	6,569	4,485	0.0802	274.38
9	6,569	8,975	6,569	0.0899	441.46
10	8,975	11,058	8,975	0.0890	609.67
11	11,058	44,898	11,058	0.0735	795.08
12	44,898	46,981	44,898	0.5208	3,282.29
13	46,981		46,981	0.0962	4,367.29

Annual Tax Rate Schedule

Line	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. The resulting sum is the annualized tax.
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$8,500	\$0	0.0400	\$0
2	8,500	11,700	8,500	0.0450	340.00
3	11,700	13,900	11,700	0.0525	484.00
4	13,900	21,400	13,900	0.0590	600.00
5	21,400	80,650	21,400	0.0621	1,042.00
6	80,650	96,800	80,650	0.0649	4,721.00
7	96,800	107,650	96,800	0.0752	5,770.00
8	107,650	157,650	107,650	0.0802	6,585.00
9	157,650	215,400	157,650	0.0899	10,595.00
10	215,400	265,400	215,400	0.0890	14,632.00
11	265,400	1,077,550	265,400	0.0735	19,082.00
12	1,077,550	1,127,550	1,077,550	0.5208	78,775.00
13	1,127,550		1,127,550	0.0962	104,815.00

Note: The marginal tax rate of 52.08% on Line 12 of these tables is due to the recapture of the benefits of lower rates below 8.82% over this income range.

Table II - A Weekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$163	\$0	0.0400	\$0
2	163	226	163	0.0450	6.54
3	226	267	226	0.0525	9.31
4	267	412	267	0.0590	11.54
5	412	1,551	412	0.0621	20.04
6	1,551	1,862	1,551	0.0649	90.79
7	1,862	2,070	1,862	0.0764	110.96
8	2,070	3,032	2,070	0.0814	126.90
9	3,032	4,068	3,032	0.0790	205.17
10	4,068	6,215	4,068	0.0899	287.06
11	6,215	7,177	6,215	0.0968	437.13
12	7,177	20,722	7,177	0.0735	530.21
13	20,722	41,449	20,722	0.0765	1,525.79
14	41,449	42,411	41,449	0.9454	3,111.38
15	42,411		42,411	0.0962	4,020.42

Table II - D Monthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$708	\$0	0.0400	\$0
2	708	975	708	0.0450	28.33
3	975	1,158	975	0.0525	40.33
4	1,158	1,783	1,158	0.0590	50.00
5	1,783	6,721	1,783	0.0621	86.83
6	6,721	8,067	6,721	0.0649	393.42
7	8,067	8,971	8,067	0.0764	480.83
8	8,971	13,138	8,971	0.0814	549.92
9	13,138	17,629	13,138	0.0790	889.08
10	17,629	26,933	17,629	0.0699	1,243.92
11	26,933	31,100	26,933	0.0968	1,894.25
12	31,100	89,796	31,100	0.0735	2,297.58
13	89,796	179,613	89,796	0.0765	6,611.75
14	179,613	183,779	179,613	0.9454	13,482.67
15	183,779		183,779	0.0962	17,421.83

Table II - B Biweekly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$327	\$0	0.0400	\$0
2	327	450	327	0.0450	13.08
3	450	535	450	0.0525	18.62
4	535	823	535	0.0590	23.08
5	823	3,102	823	0.0621	40.08
6	3,102	3,723	3,102	0.0649	181.58
7	3,723	4,140	3,723	0.0764	221.92
8	4,140	6,063	4,140	0.0814	253.81
9	6,063	8,137	6,063	0.0790	410.35
10	8,137	12,431	8,137	0.0699	574.12
11	12,431	14,354	12,431	0.0968	874.27
12	14,354	41,444	14,354	0.0735	1,060.42
13	41,444	82,898	41,444	0.0765	3,051.58
14	82,898	84,821	82,898	0.9454	6,222.77
15	84,821		84,821	0.0962	8,040.85

Table II - E Daily Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$33	\$0	0.0400	\$0
2	33	45	33	0.0450	1.31
3	45	53	45	0.0525	1.86
4	53	82	53	0.0590	2.31
5	82	310	82	0.0621	4.01
6	310	372	310	0.0649	18.16
7	372	414	372	0.0764	22.19
8	414	606	414	0.0814	25.38
9	606	814	606	0.0790	41.03
10	814	1,243	814	0.0699	57.41
11	1,243	1,435	1,243	0.0968	87.43
12	1,435	4,144	1,435	0.0735	106.04
13	4,144	8,290	4,144	0.0765	305.16
14	8,290	8,482	8,290	0.9454	622.28
15	8,482		8,482	0.0962	804.08

Table II - C Semimonthly Payroll

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$354	\$0	0.0400	\$0
2	354	488	354	0.0450	14.17
3	488	579	488	0.0525	20.17
4	579	892	579	0.0590	25.00
5	892	3,360	892	0.0621	43.42
6	3,360	4,033	3,360	0.0649	196.71
7	4,033	4,485	4,033	0.0764	240.42
8	4,485	6,569	4,485	0.0814	274.96
9	6,569	8,815	6,569	0.0790	444.54
10	8,815	13,467	8,815	0.0699	621.96
11	13,467	15,550	13,467	0.0968	947.13
12	15,550	44,898	15,550	0.0735	1,148.79
13	44,898	89,806	44,898	0.0765	3,305.88
14	89,806	91,890	89,806	0.9454	6,741.33
15	91,890		91,890	0.0962	8,710.92

Annual Tax Rate Schedule

Line	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. The resulting sum is the annualized tax.
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$8,500	\$0	0.0400	\$0
2	8,500	11,700	8,500	0.0450	340.00
3	11,700	13,900	11,700	0.0525	484.00
4	13,900	21,400	13,900	0.0590	600.00
5	21,400	80,650	21,400	0.0621	1,042.00
6	80,650	96,800	80,650	0.0649	4,721.00
7	96,800	107,650	96,800	0.0764	5,770.00
8	107,650	157,650	107,650	0.0814	6,599.00
9	157,650	211,550	157,650	0.0790	10,869.00
10	211,550	323,200	211,550	0.0699	14,927.00
11	323,200	373,200	323,200	0.0968	22,731.00
12	373,200	1,077,550	373,200	0.0735	27,571.00
13	1,077,550	2,155,350	1,077,550	0.0765	79,341.00
14	2,155,350	2,205,350	2,155,350	0.9454	161,792.00
15	2,205,350		2,205,350	0.0962	209,062.00

Note: The marginal tax rate of 94.54% on Line 14 of these tables is due to the recapture of the benefits of lower rates below 8.82% over this income range.

Supplemental Earn Codes as of 10/11/17

A10	Retro Adj Inter Inc Pay
A11	Retro Adj Inter Inc OT
A20	Retro Adj SHL Winter Maint
A30	Retro Adj Hz Pay
A31	Retro Adj Hz Pay OT
A40	Retro Adj OT Meals
ABO	Adjunct Lump Sum Bonus Payment
AGL	OAG Retroactive Lump Sum
AJR	Adjust Raise
APG	Adjust PGP Health Ins Credit
ASH	Adjust Shift LSP 2003
BAS	Back Pay Administrative Settle
BFI	Coaches Incentive
BJS	Back Pay Judicial Settlement
BON	Bonus
BOP	Bonus One-Time Payment
BPA	Back Pay Award
BPO	Back Pay Court Order
BPS	Back Pay Pre-Adjud Settle
BRM	Brummer Award
BSA	Back Salary Award
CA1	Clothing Allowance - BU 31
CA2	Corr Clothing Maint Allowance
CAP	Cash Advance Payment
CBI	Courts Buyout Incentive
CBP	CUNY Bonus Payment
CCA	Corr Clothing Adjustment
CDD	CUNY EOC Professional Dev Diff
CEB	CUNY Excluded Bonus
CFR	Crt Lic Exm Fee Reimbrsmt
CGT	CUNY SR Grant – Tax Levy
CMB	CUNY Managerial Perf Bonus
COB	Call Out Bonus
CPA	Cash Payment Award
CPC	Cash Pay Award - Comm Officers
CPL	CUNY Paid Parental Leave
CPN	Cash Pay - Non Comm Officers
CSM	CS Merit
CSR	CUNY Scholarship IC 15
DC1	Discretionary Payment - \$75.33

HPC	Holiday Pay with Shift UCS
HPD	Hol Pay Hry .5
HPE	Holiday Pay-1.0 CUNY Ski Labor
HPF	Holiday Pay-1.5 CUNY Ski Labor
HPG	Holiday Pay-2.0 CUNY Ski Labor
HPH	Holiday Pay - Hourly
HPI	Holiday Pay - Hourly 1.5
HPJ	Holiday Pay CUNY/ANN
HPK	Converted Holiday Pay Earnings
HPL	Holiday Pay -Override
HPM	Holiday Pay for Firefighter
HSD	Health Specialty Differential
HSP	Holiday Compensation SP
HZ1	Hazard Duty PST Straight Time
HZ3	Hazard Duty CSEA Straight Time
HZ5	Hazard Duty MC Straight Time
HZ7	Haz Duty Strait CY Hrs Override
HZS	Hazardous Duty SP BU07 & 17
ID2	Intermittent Inc Pay 4Day BU21
ID3	Intermittent Inc Pay 3day BU21
IEI	Intermittent Evenings Inc BU61
II1	Intermit Inc and Shift 1
II2	Intermit Inc and Shift Evening
II3	Intermit Inc and Shift Night
IIB	Intermittent Inc Pay BU91
IIC	Intermittent Inc Pay CSEA
IID	Intermittent Inc Pay BU21
IIE	Intermitt Inconv Pay Evening
IIF	Intermittent Inc Pay PEF
IIM	Intermittent Inc Pay MC
IIN	Intermitt Inconven Pay Nights
IIO	Intermittent Inc/Shift Overrid
IIP	Intermittent Inconvenience Pay
IIU	Intermittent Inc Pay UUP
IM1	Intermittent Inc Pay PEF-4 Day
IM2	Intmittent Inc Pay 4 day BU91
IM3	Intmittent Inc Pay 3 day BU91
INI	Intermittent Nights Inc BU61
INP	Incentive Pay
IP1	Intermittent Inc Pay-4 Day
IP2	Intermittent Inc Pay-3 Day