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Title: I, Payroll/Personnel Manual

Chapter: 28, Section 2, Tax Formulas (TAXES)

Bulletin: TAXES 03-22, New York State Income Tax Withholding

Date: August 21, 2003

To: Holders of TAXES (State of New York only)  
Personnel User Groups  
T&A Contact Points in New York

Beginning with wages paid for Pay Period 17, the state of New York will make the following changes to state income tax withholdings:

The state tax formula will be updated to include new tax tables for Single/Head of Household and Married.

The nontaxable Federal Health Benefits Plan payments and taxable fringe benefits payments statements will be added to the state tax formula.

No action on the part of the employee or the personnel office is necessary.

To view the updated tax formula, go to the National Finance Center (NFC) home page ([www.nfc.usda.gov](http://www.nfc.usda.gov)) and click **Pubs & Forms**. Then at the Pubs & Forms page left-hand menu, click **Tax Formulas** and select the appropriate state from the map provided. Changes on the tax formula are identified by “▶◀”.

For questions about NFC processing, contact the Payroll Operations Branch at **504-255-4630** . For questions about system access and other system-related issues, contact Customer Support at **504-255-5230** or via e-mail at [customer.support@usda.gov](mailto:customer.support@usda.gov). For questions about this bulletin, call **504-255-5322** or send an e-mail to [nfc.pvct@usda.gov](mailto:nfc.pvct@usda.gov).

PENNY W. FORBES, Acting Director  
Government Employees Services Division

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Filing Instructions: File with the Payroll/Personnel Manual.

Expiration Date: When superseded

# New York State Income Tax Information

<b>State Abbreviation:</b>	NY
<b>State Tax Withholding State Code:</b>	36
<b>Acceptable Exemption Form:</b>	IT-2104 or W-4
<b>Basis For Withholding:</b>	State Exemptions
<b>Acceptable Exemption Data:</b>	S, M / Number of Exemptions
<b>TSP Deferred:</b>	Yes
<b>Special Coding:</b>	None
<b>Additional Information:</b>	None

## Withholding Formula ►(Effective Pay Period 17, 2003)◄

1. Subtract the biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. ► Subtract nontaxable Federal Health Benefits Plan payments from the adjusted gross biweekly wages.
3. Add taxable fringe benefits (taxable life insurance, etc.) to the adjusted gross biweekly wages.◄
4. Multiply the adjusted biweekly wages by 26 to obtain the annual wages.
5. Determine the standard deduction allowance by applying the following guideline and subtract this amount from the annual wages.

<b>Married</b>	<b>Single/►Head of Household◄</b>
\$7,475	\$6,975

6. Determine the exemption allowance by applying the following guideline and subtract this amount from the result of step 5 to compute the taxable income.

$$\text{Exemption Allowance} = \$1,000 \times \text{Number of Exemptions}$$

7. Apply the taxable income computed in step 6 to the following table to determine the New York tax withholding.

**► Tax Withholding Table  
Single/Head of Household**

<b>If the Amount of Taxable Income Is:</b>		<b>The Amount of New York State Tax Withholding Should Be:</b>		
<b>Over:</b>	<b>But Not Over:</b>			<b>Of Excess Over:</b>
\$ 0	\$ 8,000	\$ 0	plus 4.00%	\$ 0
8,000	11,000	320	plus 4.50%	8,000
11,000	13,000	455	plus 5.25%	11,000
13,000	20,000	560	plus 5.90%	13,000
20,000	90,000	973	plus 6.85%	20,000
90,000	100,000	5,768	plus 7.64%	90,000
100,000	150,000	6,532	plus 9.44%	100,000
150,000	200,000	11,252	plus 11.25%	150,000
200,000	500,000	16,877	plus 8.65%	200,000
500,000	and over	42,827	plus 9.05%	500,000

**Married**

<b>If the Amount of Taxable Income Is:</b>		<b>The Amount of New York State Tax Withholding Should Be:</b>		
<b>Over:</b>	<b>But Not Over:</b>			<b>Of Excess Over:</b>
\$ 0	\$ 8,000	\$ 0	plus 4.00%	\$ 0
8,000	11,000	320	plus 4.50%	8,000
11,000	13,000	455	plus 5.25%	11,000
13,000	20,000	560	plus 5.90%	13,000
20,000	90,000	973	plus 6.85%	20,000
90,000	100,000	5,768	plus 7.64%	90,000
100,000	150,000	6,532	plus 8.14%	100,000
150,000	200,000	10,604	plus 12.55%	150,000
200,000	500,000	16,877	plus 8.65%	200,000
500,000	and over	42,827	plus 9.05%	500,000 ◀

8. Divide the annual New York tax withholding by 26 to obtain the biweekly New York tax withholding.