Department of Taxation and Finance

Employee's Withholding Allowance Certificate

New York State • New York City • Yonkers

IT-2104

First name and middle initial	Last name	Your Social Security number
Permanent home address *(number and street or rural route)*	Apartment number	Single or Head of household ☐ Married ☐
		Married, but withhold at higher single rate ☐
City, village, or post office	State / ZIP code	**Note:** If married but legally separated, mark an ***X*** in the *Single or Head of household* box.

Are you a resident of New York City? ..... Yes ☐ No ☐

Are you a resident of Yonkers? ..... Yes ☐ No ☐

Complete the worksheet on page 4 before making any entries.

1 Total number of allowances you are claiming for New York State and Yonkers, if applicable *(from line 19)*	**1**	
2 Total number of allowances for New York City *(from line 31)*	**2**	

Use lines 3, 4, and 5 below to have additional withholding per pay period under special agreement with your employer.

3 New York State amount	**3**	
4 New York City amount	**4**	
5 Yonkers amount	**5**	

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

Employee's signature	Date

Penalty – A penalty of $500 may be imposed for any false statement you make that decreases the amount of money you have withheld from your wages. You may also be subject to criminal penalties.

Employee: detach this page and give it to your employer; keep a copy for your records.

Employer: Keep this certificate with your records.

Mark an ***X*** in box A and/or box B to indicate why you are sending a copy of this form to New York State *(see instructions)*:

A Employee claimed more than 14 exemption allowances for NYS ..... A ☐

B Employee is a new hire or a rehire ... B ☐ First date employee performed services for pay *(mm-dd-yyyy) (see instr.)*:

Are dependent health insurance benefits available for this employee? ..... Yes ☐ No ☐

If *Yes*, enter the date the employee qualifies *(mm-dd-yyyy)*:

Employer's name and address *(Employer: complete this section only if you are sending a copy of this form to the NYS Tax Department.)*	Employer identification number

Instructions

Important information

The 2021-2022 New York State budget was signed into law on April 19, 2021. Changes to New York State personal income tax have caused withholding tax changes for taxpayers with taxable income:

- more than $2,155,350, and who are married filing jointly or a qualified widow(er);
- more than $1,077,550, and who are single or married filing separately; or
- more than $1,616,450, and who are head of household.

Accordingly, if you previously filed a Form IT-2104 and earn more than the amounts listed above, you should complete a new 2022 Form IT-2104 and give it to your employer.

Changes effective for 2022

Form IT-2104 has been revised for tax year 2022. The worksheet on page 4 and the charts beginning on page 5, used to compute withholding allowances or to enter an additional dollar amount on line(s) 3, 4, or 5, have been revised. If you previously filed a Form IT-2104 and used the worksheet or charts, you should complete a new 2022 Form IT-2104 and give it to your employer.

Who should file this form

This certificate, Form IT-2104, is completed by an employee and given to the employer to instruct the employer how much New York State (and New York City and Yonkers) tax to withhold from the employee's pay. The more allowances claimed, the lower the amount of tax withheld.

If the federal Form W-4 you most recently submitted to your employer was for tax year 2019 or earlier, and you did not file Form IT-2104, your employer may use the same number of allowances you claimed on your federal Form W-4. Due to differences in federal and New York State tax law, this may result in the wrong amount of tax withheld for New York State, New York City, and Yonkers.

For tax years 2020 or later, withholding allowances are no longer reported on federal Form W-4. Therefore, if you submit a federal Form W-4 to your employer for tax year 2020 or later, and you do not file Form IT-2104, your employer may use zero as your number of allowances. This may result in the wrong amount of tax withheld for New York State, New York City, and Yonkers.

Complete Form IT-2104 each year and file it with your employer if the number of allowances you may claim is different from federal Form W-4 or

has changed. Common reasons for completing a new Form IT-2104 each year include the following:

- You started a new job.
- You are no longer a dependent.
- Your individual circumstances may have changed (for example, you were married or have an additional child).
- You moved into or out of NYC or Yonkers.
- You itemize your deductions on your personal income tax return.
- You claim allowances for New York State credits.
- You owed tax or received a large refund when you filed your personal income tax return for the past year.
- Your wages have increased and you expect to earn $107,650 or more during the tax year.
- The total income of you and your spouse has increased to $107,650 or more for the tax year.
- You have significantly more or less income from other sources or from another job.
- You no longer qualify for exemption from withholding.
- You have been advised by the Internal Revenue Service that you are entitled to fewer allowances than claimed on your original federal Form W-4 (submitted to your employer for tax year 2019 or earlier), and the disallowed allowances were claimed on your original Form IT-2104.
- You are a covered employee of an employer that has elected to participate in the Employer Compensation Expense Program.

Exemption from withholding

You cannot use Form IT-2104 to claim exemption from withholding. To claim exemption from income tax withholding, you **must** file Form IT-2104-E, *Certificate of Exemption from Withholding*, with your employer. You must file a new certificate each year that you qualify for exemption. This exemption from withholding is allowable only if you had no New York income tax liability in the prior year, you expect none in the current year, **and** you are over 65 years of age, under 18, or a full-time student under 25. You may also claim exemption from withholding if you are a military spouse and meet the conditions set forth under the Servicemembers Civil Relief Act as amended by the Military Spouses Residency Relief Act and the Veterans Benefits and Transition Act. If you are a dependent who is under 18 or a full-time student, you may owe tax if your income is more than $3,100.

Withholding allowances

You may **not** claim a withholding allowance for yourself or, if married, your spouse. Claim the number of withholding allowances you compute in Part 1 and Part 4 of the worksheet on page 4. If you want more tax withheld, you may claim fewer allowances. **If you claim more than 14 allowances,** your employer **must send** a copy of your **Form IT-2104** to the New York State Tax Department. You may then be asked to verify your allowances. If you arrive at negative allowances (less than zero) on lines 1 or 2 and your employer cannot accommodate negative allowances, **enter *0*** and see *Additional dollar amount(s)* below.

Income from sources other than wages – If you have more than $1,000 of income from sources other than wages (such as interest, dividends, or alimony received), reduce the number of allowances claimed on line 1 and line 2 (if applicable) of the IT-2104 certificate by one for each $1,000 of nonwage income. If you arrive at negative allowances (less than zero), see *Withholding allowances* above. You may also consider making estimated tax payments, especially if you have significant amounts of nonwage income. Estimated tax requires that payments be made by the employee directly to the Tax Department on a quarterly basis. For more information, see the instructions for Form IT-2105, *Estimated Tax Payment Voucher for Individuals*, or see *Need help?* on page 7.

Other credits (Worksheet line 14) **–** If you will be eligible to claim any credits other than the credits listed in the worksheet, such as an investment tax credit, you may claim additional allowances.

Find your filing status and your New York adjusted gross income (NYAGI) in the chart below, and divide the amount of the expected credit by the number indicated. Enter the result (rounded to the nearest whole number) on line 14.

Single and NYAGI is:	Head of household and NYAGI is:	Married and NYAGI is:	Divide amount of expected credit by:
Less than $215,400	Less than $269,300	Less than $323,200	63
Between $215,400 and $1,077,550	Between $269,300 and $1,616,450	Between $323,200 and $2,155,350	68
Between $1,077,550 and $5,000,000	Between $1,616,450 and $5,000,000	Between $2,155,350 and $5,000,000	96
Between $5,000,000 and $25,000,000	Between $5,000,000 and $25,000,000	Between $5,000,000 and $25,000,000	100
Over $25,000,000	Over $25,000,000	Over $25,000,000	110

Example: *You are married and expect your New York adjusted gross income to be less than $323,200. In addition, you expect to receive a flow-through of an investment tax credit from the S corporation of which you are a shareholder. The investment tax credit will be $160. Divide the expected credit by 63. 160/63 = 2.5397. The additional withholding allowance(s) would be 3. Enter **3** on line 14.*

Married couples with both spouses working – If you and your spouse both work, you should each file a separate IT-2104 certificate with your respective employers. Your withholding will better match your total tax if the higher wage-earning spouse claims all of the couple's allowances and the lower wage-earning spouse claims zero allowances. **Do not** claim more total allowances than you are entitled to. If your combined wages are:

- less than $107,650, you should each mark an ***X*** in the box *Married, but withhold at higher single rate* on the certificate front, and divide the total number of allowances that you compute on line 19 and line 31 (if applicable) between you and your working spouse.
- $107,650 or more, use the chart(s) in Part 5 and enter the additional withholding dollar amount on line 3.

Taxpayers with more than one job – If you have more than one job, file a separate IT-2104 certificate with each of your employers. Be sure to claim only the total number of allowances that you are entitled to. Your withholding will better match your total tax if you claim all of your allowances at your higher-paying job and zero allowances at the lower-paying job. In addition, to make sure that you have enough tax withheld, if you are a single taxpayer or head of household with two or more jobs, and your combined wages from all jobs are under $107,650, reduce the number of allowances by seven on line 1 and line 2 (if applicable) on the certificate you file with your higher-paying job employer. If you arrive at negative allowances (less than zero), see *Withholding allowances* above.

If you are a single or a head of household taxpayer, and your combined wages from all of your jobs are between $107,650 and $2,263,265, use the chart(s) in Part 6 and enter the additional withholding dollar amount from the chart on line 3.

If you are a married taxpayer, and your combined wages from all of your jobs are $107,650 or more, use the chart(s) in Part 5 and enter the additional withholding dollar amount from the chart on line 3 (Substitute the words *Higher-paying job* for *Higher earner's wages* within the chart).

Dependents – If you are a dependent of another taxpayer and expect your income to exceed $3,100, you should reduce your withholding allowances by one for each $1,000 of income over $2,500. This will ensure that your employer withholds enough tax.

Following the above instructions will help to ensure that you will not owe additional tax when you file your return.

Heads of households with only one job – If you will use the head-of-household filing status on your state income tax return, mark the *Single or Head of household* box on the front of the certificate. If you have only one job, you may also wish to claim two additional withholding allowances on line 15.

Additional dollar amount(s)

You may ask your employer to withhold an additional dollar amount each pay period by completing lines 3, 4, and 5 on Form IT-2104. In most instances, if you compute a negative number of allowances and your employer cannot accommodate a negative number, for each negative allowance claimed you should have an additional $1.85 of tax withheld per week for New York State withholding on line 3, and an additional $0.80 of tax withheld per week for New York City withholding on line 4. Yonkers residents should use 16.75% (.1675) of the New York State amount for additional withholding for Yonkers on line 5.

Note: If you are requesting your employer to withhold an additional dollar amount on lines 3, 4, or 5 of this allowance certificate, the additional dollar amount, as determined by these instructions or by using the chart(s) in Part 5 or Part 6, is accurate for a weekly payroll. Therefore, if you are not paid on a weekly basis, you will need to adjust the dollar amount(s) that you compute. For example, if you are paid biweekly, you must double the dollar amount(s) computed.

Avoid underwithholding

Form IT-2104, together with your employer's withholding tables, is designed to ensure that the correct amount of tax is withheld from your pay. If you fail to have enough tax withheld during the entire year, you may owe a large tax liability when you file your return. The Tax Department must assess interest and may impose penalties in certain situations in addition to the tax liability. Even if you do not file a return, we may determine that you owe personal income tax, and we may assess interest and penalties on the amount of tax that you should have paid during the year.

Employers

Box A – If you are required to submit a copy of an employee's Form IT-2104 to the Tax Department because the employee claimed more than 14 allowances, mark an ***X*** in box A and send a copy of Form IT-2104 to: **NYS Tax Department, Income Tax Audit Administrator, Withholding Certificate Coordinator, W A Harriman Campus, Albany NY 12227-0865.** If the employee is also a new hire or rehire, see *Box B* instructions. See Publication 55, *Designated Private Delivery Services*, if not using U.S. Mail.

Due dates for sending certificates received from employees claiming more than 14 allowances are:

Quarter	Due date	Quarter	Due date
January – March	April 30	July – September	October 31
April – June	July 31	October – December	January 31

Box B – If you are submitting a copy of this form to comply with New York State's New Hire Reporting Program, mark an ***X*** in box B. Enter the first day any services are performed for which the employee will be paid wages, commissions, tips and any other type of compensation. For services based solely on commissions, this is the first day an employee working for commissions is eligible to earn commissions. Also, mark an ***X*** in the *Yes* or *No* box indicating if dependent health insurance benefits are available to this employee. If *Yes*, enter the date the employee qualifies for coverage. Mail the completed form, within 20 days of hiring, to: **NYS Tax Department, New Hire Notification, PO Box 15119, Albany NY 12212-5119.** To report newly-hired or rehired employees online instead of submitting this form, go to *https://www.nynewhire.com.*

(continued)

Worksheet

See the instructions before completing this worksheet.

Part 1 – Complete this part to compute your withholding allowances for New York State and Yonkers (line 1).

6	Enter the number of dependents that you will claim on your state return *(do not include yourself or, if married, your spouse)*	**6**
For lines 7, 8, and 9, enter *1* for each credit you expect to claim on your state return.		
7	College tuition credit	**7**
8	New York State household credit	**8**
9	Real property tax credit	**9**
For lines 10, 11, and 12, enter *3* for each credit you expect to claim on your state return.		
10	Child and dependent care credit	**10**
11	Earned income credit	**11**
12	Empire State child credit	**12**
13	New York City school tax credit: If you expect to be a resident of New York City for any part of the tax year, enter ***2***	**13**
14	Other credits *(see instructions)*	**14**
15	Head of household status **and** only one job *(enter **2** if the situation applies)*	**15**
16	Enter an estimate of your federal adjustments to income, such as deductible IRA contributions you will make for the tax year. Total estimate $ _____. Divide this estimate by $1,000. Drop any fraction and enter the number	**16**
17	If you expect to be a covered employee of an employer who elected to pay the employer compensation expense tax in 2022, complete Part 3 below and enter the number from line 28	**17**
18	If you expect to itemize deductions on your state tax return, complete Part 2 below and enter the number from line 23. All others enter ***0***	**18**
19	Add lines 6 through 18. Enter the result here and on line 1. If you have more than one job, or if you and your spouse both work, see instructions for *Taxpayers with more than one job* or *Married couples with both spouses working*.	**19**

Part 2 – Complete this part only if you expect to itemize deductions on your state return.

20	Enter your estimated NY itemized deductions for the tax year *(see Form IT-196 and its instructions; enter the amount from line 49)*	**20**
21	Based on your federal filing status, enter the applicable amount from the table below	**21**

Standard deduction table

Single (cannot be claimed as a dependent)	$ 8,000	Qualifying widow(er)	$16,050
Single (can be claimed as a dependent)	$ 3,100	Married filing jointly	$16,050
Head of household	$11,200	Married filing separate returns	$ 8,000

22	Subtract line 21 from line 20 *(if line 21 is larger than line 20, enter **0** here and on line 18 above)*	**22**
23	Divide line 22 by $1,000. Drop any fraction and enter the result here and on line 18 above	**23**

Part 3 – Complete this part if you expect to be a covered employee of an employer that has elected to participate in the Employer Compensation Expense Program (line 17).

24	Expected annual wages and compensation from electing employer in 2022	**24**
25	Line 24 minus $40,000 (if zero or less, **stop**)	**25**
26	Line 25 multiplied by .05	**26**
27	Line 26 multiplied by .935	**27**
28	Divide line 27 by 65. Drop any fraction and enter the result here and on line 17 above	**28**

Part 4 – Complete this part to compute your withholding allowances for New York City (line 2).

29	Enter the amount from line 6 above	**29**
30	Add lines 15 through 18 above and enter total here	**30**
31	Add lines 29 and 30. Enter the result here and on line 2	**31**

Part 5 – These charts are only for married couples with both spouses working or married couples with one spouse working more than one job, and whose combined wages are between $107,650 and $2,263,265.

Enter the additional withholding dollar amount on line 3.

The additional dollar amount, as shown below, is accurate for a weekly payroll. If you are not paid on a weekly basis, you will need to adjust these dollar amount(s). For example, if you are paid biweekly, you must double the dollar amount(s) computed.

		Combined wages between $107,650 and $538,749										
Higher earner's wages		$107,650 $129,249	$129,250 $150,749	$150,750 $172,299	$172,300 $193,849	$193,850 $236,949	$236,950 $280,099	$280,100 $323,199	$323,200 $377,099	$377,100 $430,949	$430,950 $484,899	$484,900 $538,749
$53,800	$75,299	$12	$17									
$75,300	$96,799	$11	$18	$26	$30							
$96,800	$118,399	$7	$15	$23	$32	$41						
$118,400	$129,249	$2	$10	$17	$26	$38	$36					
$129,250	$139,999		$4	$14	$23	$35	$33					
$140,000	$150,749		$2	$10	$19	$32	$33	$29				
$150,750	$161,549			$4	$15	$28	$33	$26				
$161,550	$172,499			$2	$11	$24	$30	$26	$25			
$172,500	$193,849				$4	$17	$24	$24	$38	$52		
$193,850	$236,949					$5	$12	$19	$37	$50	$51	
$236,950	$280,099						$5	$12	$42	$59	$53	$56
$280,100	$323,199							$5	$36	$66	$64	$57
$323,200	$377,099								$18	$37	$49	$46
$377,100	$430,949									$8	$20	$31
$430,950	$484,899										$8	$20
$484,900	$538,749											$8

		Combined wages between $538,750 and $1,185,399											
Higher earner's wages		$538,750 $592,649	$592,650 $646,499	$646,500 $700,399	$700,400 $754,299	$754,300 $808,199	$808,200 $862,049	$862,050 $915,949	$915,950 $969,899	$969,900 $1,023,749	$1,023,750 $1,077,549	$1,077,550 $1,131,499	$1,131,500 $1,185,399
$236,950	$280,099	$59											
$280,100	$323,199	$62	$55										
$323,200	$377,099	$39	$46	$52	$34								
$377,100	$430,949	$28	$22	$28	$35	$5	$5						
$430,950	$484,899	$31	$28	$22	$28	$34	$5	$5	$5				
$484,900	$538,749	$20	$31	$28	$22	$28	$35	$5	$5	$5	$5		
$538,750	$592,649	$8	$20	$31	$28	$22	$28	$35	$5	$5	$5	$3	$2
$592,650	$646,499		$8	$20	$31	$28	$22	$28	$35	$5	$5	$3	$2
$646,500	$700,399			$8	$20	$31	$28	$22	$28	$34	$5	$3	$2
$700,400	$754,299				$8	$20	$31	$28	$22	$28	$35	$3	$2
$754,300	$808,199					$8	$20	$31	$28	$22	$28	$36	$2
$808,200	$862,049						$8	$20	$31	$28	$22	$30	$39
$862,050	$915,949							$8	$20	$31	$28	$24	$33
$915,950	$969,899								$8	$20	$31	$30	$27
$969,900	$1,023,749									$8	$20	$33	$33
$1,023,750	$1,077,549										$8	$21	$36
$1,077,550	$1,131,499											$9	$23
$1,131,500	$1,185,399												$9

		Combined wages between $1,185,400 and $1,724,299									
Higher earner's wages		$1,185,400 $1,239,249	$1,239,250 $1,293,199	$1,293,200 $1,347,049	$1,347,050 $1,400,949	$1,400,950 $1,454,849	$1,454,850 $1,508,699	$1,508,700 $1,562,549	$1,562,550 $1,616,449	$1,616,450 $1,670,399	$1,670,400 $1,724,299
$592,650	$646,499	$5	$8								
$646,500	$700,399	$5	$8	$11	$14						
$700,400	$754,299	$5	$8	$11	$14	$17	$20				
$754,300	$808,199	$5	$8	$11	$14	$17	$20	$24	$27		
$808,200	$862,049	$5	$8	$11	$14	$17	$20	$24	$27	$30	$33
$862,050	$915,949	$42	$8	$11	$14	$17	$20	$24	$27	$30	$33
$915,950	$969,899	$36	$45	$11	$14	$17	$20	$24	$27	$30	$33
$969,900	$1,023,749	$30	$39	$48	$14	$17	$20	$24	$27	$30	$33
$1,023,750	$1,077,549	$36	$33	$42	$52	$17	$20	$24	$27	$30	$33
$1,077,550	$1,131,499	$38	$38	$34	$44	$53	$19	$22	$25	$28	$31
$1,131,500	$1,185,399	$23	$38	$38	$35	$44	$53	$19	$22	$25	$28
$1,185,400	$1,239,249	$9	$23	$38	$38	$35	$44	$53	$19	$22	$25
$1,239,250	$1,293,199		$9	$23	$38	$38	$35	$44	$53	$19	$22
$1,293,200	$1,347,049			$9	$23	$37	$38	$34	$44	$53	$19
$1,347,050	$1,400,949				$9	$23	$38	$38	$35	$44	$53
$1,400,950	$1,454,849					$9	$23	$38	$38	$35	$44
$1,454,850	$1,508,699						$9	$23	$38	$38	$34
$1,508,700	$1,562,549							$9	$23	$38	$38
$1,562,550	$1,616,449								$9	$23	$38
$1,616,450	$1,670,399									$9	$23
$1,670,400	$1,724,299										$9

		Combined wages between $1,724,300 and $2,263,265									
Higher earner's wages		$1,724,300 $1,778,149	$1,778,150 $1,832,049	$1,832,050 $1,885,949	$1,885,950 $1,939,799	$1,939,800 $1,993,699	$1,993,700 $2,047,599	$2,047,600 $2,101,499	$2,101,500 $2,155,349	$2,155,350 $2,209,299	$2,209,300 $2,263,265
$862,050	$915,949	$36	$39								
$915,950	$969,899	$36	$39	$42	$45						
$969,900	$1,023,749	$36	$39	$42	$45	$48	$52				
$1,023,750	$1,077,549	$36	$39	$42	$45	$48	$52	$55	$58		
$1,077,550	$1,131,499	$34	$38	$41	$44	$47	$50	$53	$56	$1,234	$1,263
$1,131,500	$1,185,399	$31	$34	$38	$41	$44	$47	$50	$53	$1,231	$1,263
$1,185,400	$1,239,249	$28	$31	$34	$38	$41	$44	$47	$50	$1,228	$1,260
$1,239,250	$1,293,199	$25	$28	$31	$34	$38	$41	$44	$47	$1,224	$1,257
$1,293,200	$1,347,049	$22	$25	$28	$31	$34	$38	$41	$44	$1,221	$1,253
$1,347,050	$1,400,949	$19	$22	$25	$28	$31	$34	$38	$41	$1,218	$1,250
$1,400,950	$1,454,849	$53	$19	$22	$25	$28	$31	$34	$38	$1,215	$1,247
$1,454,850	$1,508,699	$44	$53	$19	$22	$25	$28	$31	$34	$1,212	$1,244
$1,508,700	$1,562,549	$34	$44	$53	$19	$22	$25	$28	$31	$1,209	$1,241
$1,562,550	$1,616,449	$38	$34	$44	$53	$19	$22	$25	$28	$1,206	$1,238
$1,616,450	$1,670,399	$37	$38	$34	$44	$53	$19	$22	$25	$1,203	$1,235
$1,670,400	$1,724,299	$23	$38	$38	$35	$44	$53	$19	$22	$1,200	$1,232
$1,724,300	$1,778,149	$9	$23	$38	$38	$35	$44	$53	$19	$1,197	$1,229
$1,778,150	$1,832,049		$9	$23	$38	$38	$35	$44	$53	$1,193	$1,225
$1,832,050	$1,885,949			$9	$23	$38	$38	$35	$44	$1,228	$1,222
$1,885,950	$1,939,799				$9	$23	$38	$38	$34	$1,218	$1,257
$1,939,800	$1,993,699					$9	$23	$38	$38	$1,209	$1,247
$1,993,700	$2,047,599						$9	$23	$38	$1,212	$1,238
$2,047,600	$2,101,499							$9	$23	$1,212	$1,241
$2,101,500	$2,155,349								$9	$1,197	$1,241
$2,155,350	$2,209,299									$16	$52
$2,209,300	$2,263,265										$16

Note: These charts do not account for additional withholding in the following instances:

- a married couple with both spouses working, where one spouse's wages are more than $1,131,632 but less than $2,263,265, and the other spouse's wages are also more than $1,131,632 but less than $2,263,265;
- married taxpayers with only one spouse working, and that spouse works more than one job, with wages from each job under $2,263,265, but combined wages from all jobs is over $2,263,265.

If you are in one of these situations and you would like to request an additional dollar amount of withholding from your wages, contact the Tax Department for assistance (see *Need help?* on page 7).

Part 6 – These charts are only for single taxpayers and head of household taxpayers with more than one job, and whose combined wages are between $107,650 and $2,263,265.

Enter the additional withholding dollar amount on line 3.

The additional dollar amount, as shown below, is accurate for a weekly payroll. If you are not paid on a weekly basis, you will need to adjust these dollar amount(s). For example, if you are paid biweekly, you must double the dollar amount(s) computed.

		Combined wages between $107,650 and $538,749										
Higher wage		$107,650 $129,249	$129,250 $150,749	$150,750 $172,299	$172,300 $193,849	$193,850 $236,949	$236,950 $280,099	$280,100 $323,199	$323,200 $377,099	$377,100 $430,949	$430,950 $484,899	$484,900 $538,749
$53,800	$75,299	$12	$19									
$75,300	$96,799	$12	$20	$28	$29							
$96,800	$118,399	$8	$16	$24	$27	$29						
$118,400	$129,249	$2	$10	$18	$21	$26	$40					
$129,250	$139,999		$4	$14	$17	$23	$46					
$140,000	$150,749		$2	$9	$13	$19	$46	$47				
$150,750	$161,549			$3	$9	$15	$46	$46				
$161,550	$172,499			$1	$7	$12	$46	$48	$46			
$172,500	$193,849				$3	$10	$44	$51	$49	$52		
$193,850	$236,949					$12	$38	$53	$53	$55	$45	
$236,950	$280,099						$10	$20	$33	$31	$35	$18
$280,100	$323,199							$7	$18	$31	$26	$32
$323,200	$377,099								$8	$20	$31	$27
$377,100	$430,949									$8	$20	$31
$430,950	$484,899										$8	$20
$484,900	$538,749											$8

		Combined wages between $538,750 and $1,185,399											
Higher wage		$538,750 $592,649	$592,650 $646,499	$646,500 $700,399	$700,400 $754,299	$754,300 $808,199	$808,200 $862,049	$862,050 $915,949	$915,950 $969,899	$969,900 $1,023,749	$1,023,750 $1,077,549	$1,077,550 $1,131,499	$1,131,500 $1,185,399
$236,950	$280,099	$11											
$280,100	$323,199	$9	$8										
$323,200	$377,099	$33	$8	$8	$8								
$377,100	$430,949	$27	$33	$8	$8	$8	$8						
$430,950	$484,899	$31	$27	$33	$8	$8	$8	$8	$8				
$484,900	$538,749	$20	$31	$27	$33	$8	$8	$8	$8	$8	$8		
$538,750	$592,649	$8	$20	$31	$27	$33	$8	$8	$8	$8	$8	$604	$636
$592,650	$646,499		$8	$20	$31	$27	$33	$8	$8	$8	$8	$604	$636
$646,500	$700,399			$8	$20	$31	$27	$33	$8	$8	$8	$604	$636
$700,400	$754,299				$8	$20	$31	$27	$33	$8	$8	$604	$636
$754,300	$808,199					$8	$20	$31	$27	$33	$8	$604	$636
$808,200	$862,049						$8	$20	$31	$27	$33	$604	$636
$862,050	$915,949							$8	$20	$31	$27	$629	$636
$915,950	$969,899								$8	$20	$31	$623	$661
$969,900	$1,023,749									$8	$20	$627	$655
$1,023,750	$1,077,549										$8	$616	$659
$1,077,550	$1,131,499											$16	$52
$1,131,500	$1,185,399												$16

(Part 6 continued on page 8)

Privacy notification

See our website or Publication 54, *Privacy Notification*.

Need help?



Visit our website at ***www.tax.ny.gov***

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Automated income tax refund status:	518-457-5149
Personal Income Tax Information Center:	518-457-5181
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

		Combined wages between $1,185,400 and $1,724,299									
Higher wage		$1,185,400 $1,239,249	$1,239,250 $1,293,199	$1,293,200 $1,347,049	$1,347,050 $1,400,949	$1,400,950 $1,454,849	$1,454,850 $1,508,699	$1,508,700 $1,562,549	$1,562,550 $1,616,449	$1,616,450 $1,670,399	$1,670,400 $1,724,299
$592,650	$646,499	$668	$700								
$646,500	$700,399	$668	$700	$733	$765						
$700,400	$754,299	$668	$700	$733	$765	$797	$829				
$754,300	$808,199	$668	$700	$733	$765	$797	$829	$861	$893		
$808,200	$862,049	$668	$700	$733	$765	$797	$829	$861	$893	$925	$957
$862,050	$915,949	$668	$700	$732	$765	$797	$829	$861	$893	$925	$957
$915,950	$969,899	$668	$700	$732	$765	$797	$829	$861	$893	$925	$957
$969,900	$1,023,749	$693	$700	$733	$765	$797	$829	$861	$893	$925	$957
$1,023,750	$1,077,549	$687	$725	$733	$765	$797	$829	$861	$893	$925	$957
$1,077,550	$1,131,499	$95	$123	$161	$169	$201	$233	$265	$297	$329	$361
$1,131,500	$1,185,399	$52	$95	$123	$161	$169	$201	$233	$265	$297	$329
$1,185,400	$1,239,249	$16	$52	$95	$123	$161	$169	$201	$233	$265	$297
$1,239,250	$1,293,199		$16	$52	$95	$123	$161	$169	$201	$233	$265
$1,293,200	$1,347,049			$16	$52	$95	$123	$161	$169	$201	$233
$1,347,050	$1,400,949				$16	$52	$95	$123	$161	$169	$201
$1,400,950	$1,454,849					$16	$52	$95	$123	$161	$169
$1,454,850	$1,508,699						$16	$52	$95	$123	$161
$1,508,700	$1,562,549							$16	$52	$95	$123
$1,562,550	$1,616,449								$16	$52	$95
$1,616,450	$1,670,399									$16	$52
$1,670,400	$1,724,299										$16

		Combined wages between $1,724,300 and $2,263,265									
Higher wage		$1,724,300 $1,778,149	$1,778,150 $1,832,049	$1,832,050 $1,885,949	$1,885,950 $1,939,799	$1,939,800 $1,993,699	$1,993,700 $2,047,599	$2,047,600 $2,101,499	$2,101,500 $2,155,349	$2,155,350 $2,209,299	$2,209,300 $2,263,265
$862,050	$915,949	$989	$1,022								
$915,950	$969,899	$989	$1,021	$1,054	$1,086						
$969,900	$1,023,749	$989	$1,022	$1,054	$1,086	$1,118	$1,150				
$1,023,750	$1,077,549	$989	$1,022	$1,054	$1,086	$1,118	$1,150	$1,182	$1,214		
$1,077,550	$1,131,499	$393	$426	$458	$490	$522	$554	$586	$618	$650	$70
$1,131,500	$1,185,399	$361	$393	$426	$458	$490	$522	$554	$586	$618	$650
$1,185,400	$1,239,249	$329	$361	$393	$426	$458	$490	$522	$554	$586	$618
$1,239,250	$1,293,199	$297	$329	$361	$393	$426	$458	$490	$522	$554	$586
$1,293,200	$1,347,049	$265	$297	$329	$361	$393	$426	$458	$490	$522	$554
$1,347,050	$1,400,949	$233	$265	$297	$329	$361	$393	$426	$458	$490	$522
$1,400,950	$1,454,849	$201	$233	$265	$297	$329	$361	$393	$426	$458	$490
$1,454,850	$1,508,699	$169	$201	$233	$265	$297	$329	$361	$393	$425	$458
$1,508,700	$1,562,549	$161	$169	$201	$233	$265	$297	$329	$361	$393	$425
$1,562,550	$1,616,449	$123	$161	$169	$201	$233	$265	$297	$329	$361	$393
$1,616,450	$1,670,399	$95	$123	$161	$169	$201	$233	$265	$297	$329	$361
$1,670,400	$1,724,299	$52	$95	$123	$161	$169	$201	$233	$265	$297	$329
$1,724,300	$1,778,149	$16	$52	$95	$123	$161	$169	$201	$233	$265	$297
$1,778,150	$1,832,049		$16	$52	$95	$123	$161	$169	$201	$233	$265
$1,832,050	$1,885,949			$16	$52	$95	$123	$161	$169	$201	$233
$1,885,950	$1,939,799				$16	$52	$95	$123	$161	$169	$201
$1,939,800	$1,993,699					$16	$52	$95	$123	$161	$169
$1,993,700	$2,047,599						$16	$52	$95	$123	$161
$2,047,600	$2,101,499							$16	$52	$95	$123
$2,101,500	$2,155,349								$16	$52	$95
$2,155,350	$2,209,299									$16	$52
$2,209,300	$2,263,265										$16