



# TAIII EMPLOYMENT PROCESS

## SUMMARY



- I. **TAIII EMPLOYMENT PROCESS CHECKLIST** (pg. 3 – 4)
  - a. 1<sup>st</sup> Time Employee
  - b. Current/Past Employee
  
- II. **TAIII EMPLOYMENT FORMS** (pg. 5 - 14)

## IMMEDIATE ACTION ITEMS

- 1. I-9 Form to be Filled Out – effective immediately



## I. TAIH EMPLOYMENT PROCESS CHECKLIST

### 1<sup>ST</sup> time employed at an on-campus job at CU

---

#### 1) COMPLETE THE 2-STEP EMPLOYMENT VERIFICATION PROCESS

- **STEP 1** --- If you are an US Citizen, Permanent Resident or International Student with a Social Security number, complete Section 1 of the I-9 form by logging into <http://www.newi9.com>.

NOTE: If you are an International students **without** a Social Security number, you must go directly to 210 Kent Hall to complete the entire process. Then you should come to Computer Science to obtain instructions and SSN Verification Form to apply for a Social Security number.

- **STEP 2** --- Go to the I-9 Processing Center at 210 Kent Hall and provide employment verification documentation [see list of acceptable I-9 documents attached]. The employment verification process should be completed within 3 business days before or on your official start date [January 1-spring semester; June 1-summer semester or September 1-fall semester].

NOTE: All International Students must take their I-20, I-94, VISA and PASSPORT with them to 210 Kent.

#### 2) COMPLETE ALL EMPLOYMENT FORMS

Included in this packet is an overview for International Students from the ISSO office.

#### 3) RETURN THE FOLLOWING ITEMS TO ADMIN OFFICE IN COMPUTER SCIENCE TO BE PLACED ON PAYROLL

##### 1. COMPLETED EMPLOYMENT PACKET

- a. Make sure to use the address you entered on your I-9 on your W4 and IT-2104

##### 2. COMPLETED AND SIGNED I-9 received from the I-9 Processing Center, 210 Kent

##### 3. ORIGINAL RECEIPT from the Social Security Office [if applicable] NOTE: Do not wait for your Social Security card, bring original receipt.

##### 4. International Students must also bring their **I-20, I-94, VISA and PASSPORT** when submitting documentation.

# Current/Past employed at an on-campus job at CU

---

## HAVE YOU BEEN EMPLOYED AT ANOTHER ON-CAMPUS JOB IN THE LAST SIX MONTHS?

**IF YES, YOU DO NOT NEED TO COMPLETE THE EMPLOYMENT FORMS.** Simply follow the instructions below:

*If you were employed in the Computer Science department in the past, inform Maria Joanta immediately and skip step 1, and provide only the educational information requested in step 2.c below*

- 1) **GO TO DEPARTMENT WHERE YOU LAST WORKED & REQUEST A “SIGNED” PERSONNEL ACTION FORM (PAF)**
  
- 2) **RETURN THE FOLLOWING ITEMS TO ADMIN OFFICE IN COMPUTER SCIENCE TO BE PLACED ON PAYROLL**
  - a. **A “Signed” Personnel Action Form (PAF)** – to be obtained from last place of employment on campus
  - b. **Completed Self Identification Form** [will be provided upon submission of the PAF form.]
  - c. **Provide Updated Educational Information below:**
    - Highest Degree Completed (High School, BS, B Tech, BE, etc.) – NOT DEGREE YOU ARE CURRENTLY WORKING ON
    - Institution Name
    - City/State or Country degree completed
    - Month/Year of completion

Please note: If you are an International student and your I-20 hasn't expired; or will not expire before the end of the semester you are all set. However, if your I-20 has expired or will expire before the end of the semester take updated documentation to the I-9 Processing Center in Kent Hall to update your I-9. Please bring a copy of the updated I-9 and back up documentation to me along with the above documentation.

## II. TAIH EMPLOYMENT FORMS

### I-9 Supporting Documentation

#### LISTS OF ACCEPTABLE DOCUMENTS

All documents must be **UNEXPIRED**

Employees may present one selection from List A  
or a combination of one selection from List B and one selection from List C.

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Authorization
1. U.S. Passport or U.S. Passport Card	OR	1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address	AND	1. A Social Security Account Number card, unless the card includes one of the following restrictions: (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address		2. Certification of Birth Abroad issued by the Department of State (Form FS-545)
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa		3. School ID card with a photograph		3. Certification of Report of Birth issued by the Department of State (Form DS-1350)
4. Employment Authorization Document that contains a photograph (Form I-766)		4. Voter's registration card		4. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status: a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: (1) The same name as the passport; and (2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.		5. U.S. Military card or draft record		5. Native American tribal document
		6. Military dependent's ID card		6. U.S. Citizen ID Card (Form I-197)
		7. U.S. Coast Guard Merchant Mariner Card		7. Identification Card for Use of Resident Citizen in the United States (Form I-179)
		8. Native American tribal document		8. Employment authorization document issued by the Department of Homeland Security
		9. Driver's license issued by a Canadian government authority		
6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI		For persons under age 18 who are unable to present a document listed above:		
		10. School record or report card		
		11. Clinic, doctor, or hospital record		
	12. Day-care or nursery school record			

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274).

Refer to Section 2 of the instructions, titled "Employer or Authorized Representative Review and Verification," for more information about acceptable receipts.



# Voluntary Self-Identification of Race and Ethnicity

In order to comply with certain federal recordkeeping and reporting requirements, the University invites faculty and staff to identify their ethnicity and race. Please fill out this form and return it to your hiring manager if you do not have access to a computer; if you do have access to a computer, please visit <https://my.columbia.edu> and log in with your UNI and password to supply this information under Faculty & Staff Self-Service.

Name: \_\_\_\_\_ Date: \_\_\_\_\_ (EMPL ID, if not a new hire: \_\_\_\_\_)

Providing the information below is optional and based on your self-identification. If you choose to participate, please answer both questions by checking the appropriate box or boxes. Thank you for your cooperation.

Questions	Answer Choices
Are you Hispanic or Latino?	<input type="checkbox"/> Yes, Hispanic or Latino. <input type="checkbox"/> No, not Hispanic or Latino.
What is your race? (select one or more)	<input type="checkbox"/> American Indian or Alaska Native <input type="checkbox"/> Asian <input type="checkbox"/> Black or African American <input type="checkbox"/> Native Hawaiian or Other Pacific Islander <input type="checkbox"/> White

## What do these categories mean?

These categories are determined by the federal government. Definitions, as provided by the U.S. Department of Education, are as follows:

- Hispanic or Latino**  
 A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin, regardless of race.
- American Indian or Alaska Native**  
 A person having origins in any of the original peoples of North and South America (including Central America) who maintains cultural identification through tribal affiliation or community attachment.
- Asian**  
 A person having origins in any of the original peoples of the Far East, Southeast Asia, or the Indian Subcontinent, including, for example, Cambodia, China, India, Japan, Korea, Malaysia, Pakistan, the Philippine Islands, Thailand, and Vietnam.
- Black or African American**  
 A person having origins in any of the black racial groups of Africa.
- Native Hawaiian or Other Pacific Islander**  
 A person having origins in any of the original peoples of Hawaii, Guam, Samoa, or other Pacific Islands.
- White**  
 A person having origins in any of the original peoples of Europe, the Middle East, or North Africa.

## How does Columbia use this information?

The University uses race and ethnicity information for annual reports to the U.S. Department of Education, to apply for certain grants, and to meet its Affirmative Action goals. Columbia University does not share specific race and ethnicity or other personal information with outside agencies. The ethnicity and race data you choose to provide here will be used only in accordance with applicable laws, executive orders, and government regulations. As per Columbia's Nondiscrimination Policies, Columbia University does not discriminate or permit harassment on the basis of race, color, alienage and citizenship, gender, or any other legally protected status.

**COMPLETE ALL SECTIONS CIRCLED**



**COLUMBIA UNIVERSITY  
NOMINATION FORM**

	EFF. DATE	ACTION	REASON
1.	09/01/2013	HIR	NEW
2.			
3.			

POSITION 1 OF TOTAL 1 POSITION(S)

DATE SUBMITTED **08/30/2013**

NAME Prefix _____ Suffix _____ Last, First Middle	OFF. PHONE <b>212.939.7000</b>	SOCIAL SECURITY NO. _____
	RES. PHONE _____	ADMIN. DEPT. NAME <b>ENG COMP SCI</b>
	FAX <b>212.666.0140</b>	ADMIN. DEPT. CODE <b>521300X</b>
	WORK LOCATION <b>1 - Morningside</b>	

OFFICE ADDRESS <b>450 Computer Science Building</b>	MAILING ADDRESS (Current) _____
MAIL CD. <b>0401</b> CHK SEQ CD <b>16701</b>	
CITY _____ STATE _____	CITY _____ STATE _____
COUNTRY _____ ZIP _____	COUNTRY _____ ZIP _____

HOME ADDRESS (Permanent) \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ COUNTRY **USA** ZIP \_\_\_\_\_

<b>PERSONAL</b>	<b>WORK ELIGIBILITY</b>
SEX <input type="checkbox"/> Male <input type="checkbox"/> Female      BIRTH DATE _____	U.S. CITIZEN <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
ETHNICITY / RACE* _____	VISA TYPE _____
MARITAL STATUS* _____      MIL. RPT. STATUS* _____	EXPIRATION DATE _____
MARITAL STATUS DATE _____	PERM RES REG # A: _____

**EDUCATION INCLUDE ALL DEGREES COMPLETED; UNDERGRADS SHOULD ENTER HIGH SCHOOL INFORMATION**

HIGHEST DEGREE	INSTITUTION	YEAR
DEGREE	INSTITUTION	YEAR
DEGREE	INSTITUTION	YEAR
DEGREE	INSTITUTION	YEAR
DEGREE	INSTITUTION	YEAR

**PLEASE COMPLETE THE BELOW INFORMATION:**

EMAIL \_\_\_\_\_

FACULTY ADVISOR \_\_\_\_\_

Please note that all GRAs are required to obtain permission from their advisor to perform any additional work outside of the GRA appointment.

Are you presently employed in another department? [circle one]      YES      NO

IF YES, where? \_\_\_\_\_

Indicate the position held in other department [circle one]      Casual      Academic

## **Direct Deposit Online Instructions**

Faculty & Staff can add, edit or inactivate their own direct deposit information with immediate impact on their next paycheck.

There is no waiting period for direct deposit to take effect. However your payroll records has to be activated before you can proceed.

1. Faculty & Staff should go to the mycolumbia Portal AT <https://my.columbia.edu/> and click on the link "Log in Now."
2. After logging in with UNI and password, click on the "Faculty & Staff" tab at the top of the page.
3. On the Faculty & Staff page, scroll down to the "Self-Service section" and click on the link "View Your Direct Deposit Information."

Refer to the below link for the direct deposit online job aid:

[http://managers.hr.columbia.edu/files\\_hrmanagertoolkit/imce\\_shared/Direct\\_Deposit\\_Instructions\\_03\\_2012.pdf](http://managers.hr.columbia.edu/files_hrmanagertoolkit/imce_shared/Direct_Deposit_Instructions_03_2012.pdf)

Please contact the HR Processing Center Help Desk at (212) 851-2888 if you need assistance navigating the my.columbia.edu website or have any issues with setting up direct deposit

### **REMEMBER:**

It is recommended that you set up DIRECT DEPOSIT to receive your pay. Direct deposit can only be set up online after you are populated into the payroll system. This can be verified by the receipt of your first payroll check.

**CHECK PICK UP DAYS: WEDNESDAYS & FRIDAYS: 2 PM – 4 PM**  
**[Dates are subject to change and will be posted in the front CS administrative office]**



## OVERVIEW OF INTERNATIONAL STUDENT AND SCHOLAR TAX OBLIGATIONS

The information provided in this tax section is intended only to give you a general sense of taxpaying requirements and may not be relied upon in preparing your individual tax return.

All nonimmigrants in F or J status (both the principal and all dependents) who are deemed "nonresidents for tax purposes" are required to file an individual income tax form 8843—even if they have no U.S.-source income of any kind—if they were in the U.S. during the tax year, January 1 to December 31.

During the tax year individuals who work in the U.S. or have other U.S.-source income have taxes withheld from their earnings. By April 15th of the following year, one has to file an "income tax return" with the federal tax authorities and possibly also with the tax authorities in the state(s) in which one was employed. A tax return reports your income and either requests a refund if more tax was withheld than is required or may require you to pay additional taxes that are owed. The [Internal Revenue Service](#) is the United States government agency responsible for the collection of federal income taxes.

The staff of International Students and Scholars Office (ISSO) and the International Affairs Office (IAO) are neither qualified nor permitted to answer individual questions from international students or scholars regarding their tax liabilities. To assist international students and scholars in simplifying the complex issue of preparing and filing a nonresident tax return - or to generate a completed Form 8843 - the ISSO has purchased a group license to a user-friendly web-based nonresident alien tax preparation, GLACIER Tax Prep (GTP).

International students and scholars can log onto the GLACIER Tax Prep site with their UNI and password to access the prompt "Go to GLACIER Tax Prep". If you're a first-time user, you will create a user name and password to create your account. If you used GTP last year, you can use the same user name and password to login to your existing account that will have some of your information stored. A complete federal tax return will include either Form 1040NR or Form 1040NR-EZ (depending on your situation) and a Form 8843. If you do not have a Social Security Number and had non-employment income (such as a scholarship grant, fellowship or stipend), GTP will also generate a Form W-7; this form is an application for an Individual Taxpayer Identification Number (ITIN) and is sent with your other federal tax forms.

New this year from the GLACIER Tax Prep home page is an informational video "Welcome to the U.S. Tax System" that explains the system and the tax-related forms you may need to complete a tax return. There is also a GTP Tutorial Video and a link to 50 FAQs. These resources will address any questions you may have. GTP will generate all required nonresident federal forms according to the answers you provide. You will only have to print the forms, sign and date them, and follow the mailing instructions.

GTP is ONLY for a federal Nonresident Alien Tax return. GTP will determine your tax status after you have completed questions about your physical presence in the U.S. over a number of years. In general, a STUDENT is considered a nonresident for tax purposes for the first 5 years in the U.S. in F or J student status. Students who arrived in the U.S. in 2009 or earlier may find that are now considered to be "resident aliens for tax purposes". A J-1 SCHOLAR is generally considered a nonresident for tax purposes for the first 2 years in the U.S. so scholars who arrived in the U.S. in 2012 or earlier may find that are now considered to be "resident aliens for tax purposes".

## [Log in to GLACIER Tax Prep for 2014](#)

### **New York State Nonresident Tax Filing and Workshops**

- Monday, March 16, 2015 from 4:00 – 6:00 p.m. - 417 International Affairs Building (Altschul Auditorium)
- Wednesday, March 25, 2015 from 10:30 a.m. – 12:00 p.m. - 412 Schapiro Center (Davis Auditorium)
- Wednesday, April 1, 2015 from 5:00 p.m. to 7:00 p.m. - 104 Jerome Greene Hall (Law School building on 116th Street at Amsterdam Avenue)

### **Information for STUDENTS**

ALL STUDENTS who are temporarily in New York State pursuing a fulltime degree program are considered to be nonresidents for NYS tax purposes and should file a nonresident NYS tax return if there has been income in NYS.

# Form W-4 (2017)

**Purpose.** Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

**Exemption from withholding.** If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2017 expires February 15, 2018. See Pub. 505, Tax Withholding and Estimated Tax.

**Note:** If another person can claim you as a dependent on his or her tax return, you can't claim exemption from withholding if your total income exceeds \$1,050 and includes more than \$350 of unearned income (for example, interest and dividends).

**Exceptions.** An employee may be able to claim exemption from withholding even if the employee is a dependent, if the employee:

- Is age 65 or older,
- Is blind, or
- Will claim adjustments to income; tax credits; or itemized deductions, on his or her tax return.

The exceptions don't apply to supplemental wages greater than \$1,000,000.

**Basic instructions.** If you aren't exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

**Head of household.** Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

**Tax credits.** You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 505 for information on converting your other credits into withholding allowances.

**Nonwage income.** If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

**Two earners or multiple jobs.** If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

**Nonresident alien.** If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

**Check your withholding.** After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2017. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

**Future developments.** Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at [www.irs.gov/w4](http://www.irs.gov/w4).

## Personal Allowances Worksheet (Keep for your records.)

<b>A</b>	Enter "1" for <b>yourself</b> if no one else can claim you as a dependent . . . . .	<b>A</b> _____
<b>B</b>	Enter "1" if: { • You're single and have only one job; or • You're married, have only one job, and your spouse doesn't work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. } . . . . .	<b>B</b> _____
<b>C</b>	Enter "1" for your <b>spouse</b> . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) . . . . .	<b>C</b> _____
<b>D</b>	Enter number of <b>dependents</b> (other than your spouse or yourself) you will claim on your tax return . . . . .	<b>D</b> _____
<b>E</b>	Enter "1" if you will file as <b>head of household</b> on your tax return (see conditions under <b>Head of household</b> above) . . . . .	<b>E</b> _____
<b>F</b>	Enter "1" if you have at least \$2,000 of <b>child or dependent care expenses</b> for which you plan to claim a credit . . . . .	<b>F</b> _____
<b>G</b>	<b>Child Tax Credit</b> (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. • If your total income will be less than \$70,000 (\$100,000 if married), enter "2" for each eligible child; then <b>less</b> "1" if you have two to four eligible children or <b>less</b> "2" if you have five or more eligible children. • If your total income will be between \$70,000 and \$84,000 (\$100,000 and \$119,000 if married), enter "1" for each eligible child. . . . .	<b>G</b> _____
<b>H</b>	Add lines A through G and enter total here. ( <b>Note:</b> This may be different from the number of exemptions you claim on your tax return.) ▶	<b>H</b> _____
	For accuracy, <b>complete all worksheets that apply.</b> { • If you plan to <b>itemize</b> or <b>claim adjustments to income</b> and want to reduce your withholding, see the <b>Deductions and Adjustments Worksheet</b> on page 2. • If you are <b>single and have more than one job</b> or are <b>married and you and your spouse both work</b> and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the <b>Two-Earners/Multiple Jobs Worksheet</b> on page 2 to avoid having too little tax withheld. • If <b>neither</b> of the above situations applies, <b>stop here</b> and enter the number from line H on line 5 of Form W-4 below.	

----- Separate here and give Form W-4 to your employer. Keep the top part for your records. -----

Form <b>W-4</b> Department of the Treasury Internal Revenue Service		<b>Employee's Withholding Allowance Certificate</b>		OMB No. 1545-0074
▶ <b>Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</b>				<b>2017</b>
<b>1</b> Your first name and middle initial		Last name		<b>2</b> Your social security number
Home address (number and street or rural route)		<b>3</b> <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <b>Note:</b> If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.		
City or town, state, and ZIP code		<b>4</b> If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>		
<b>5</b> Total number of allowances you are claiming (from line <b>H</b> above or from the applicable worksheet on page 2)		<b>5</b> _____		
<b>6</b> Additional amount, if any, you want withheld from each paycheck . . . . .		<b>6</b> \$ _____		
<b>7</b> I claim exemption from withholding for 2017, and I certify that I meet <b>both</b> of the following conditions for exemption. • Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability, <b>and</b> • This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability. If you meet both conditions, write "Exempt" here . . . . . ▶		<b>7</b> _____		
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.				
<b>Employee's signature</b> (This form is not valid unless you sign it.) ▶		<b>Date</b> ▶		
<b>8</b> Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		<b>9</b> Office code (optional)	<b>10</b> Employer identification number (EIN)	

### Deductions and Adjustments Worksheet

**Note:** Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

<b>1</b>	Enter an estimate of your 2017 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% of your income, and miscellaneous deductions. For 2017, you may have to reduce your itemized deductions if your income is over \$313,800 and you're married filing jointly or you're a qualifying widow(er); \$287,650 if you're head of household; \$261,500 if you're single, not head of household and not a qualifying widow(er); or \$156,900 if you're married filing separately. See Pub. 505 for details . . . . .	<b>1</b>	\$ _____
<b>2</b>	Enter: $\left\{ \begin{array}{l} \$12,700 \text{ if married filing jointly or qualifying widow(er)} \\ \$9,350 \text{ if head of household} \\ \$6,350 \text{ if single or married filing separately} \end{array} \right\}$ . . . . .	<b>2</b>	\$ _____
<b>3</b>	<b>Subtract</b> line 2 from line 1. If zero or less, enter "-0-" . . . . .	<b>3</b>	\$ _____
<b>4</b>	Enter an estimate of your 2017 adjustments to income and any additional standard deduction (see Pub. 505) . . . . .	<b>4</b>	\$ _____
<b>5</b>	<b>Add</b> lines 3 and 4 and enter the total. (Include any amount for credits from the <i>Converting Credits to Withholding Allowances for 2017 Form W-4</i> worksheet in Pub. 505.) . . . . .	<b>5</b>	\$ _____
<b>6</b>	Enter an estimate of your 2017 nonwage income (such as dividends or interest) . . . . .	<b>6</b>	\$ _____
<b>7</b>	<b>Subtract</b> line 6 from line 5. If zero or less, enter "-0-" . . . . .	<b>7</b>	\$ _____
<b>8</b>	<b>Divide</b> the amount on line 7 by \$4,050 and enter the result here. Drop any fraction . . . . .	<b>8</b>	_____
<b>9</b>	Enter the number from the <b>Personal Allowances Worksheet</b> , line H, page 1 . . . . .	<b>9</b>	_____
<b>10</b>	<b>Add</b> lines 8 and 9 and enter the total here. If you plan to use the <b>Two-Earners/Multiple Jobs Worksheet</b> , also enter this total on line 1 below. Otherwise, <b>stop here</b> and enter this total on Form W-4, line 5, page 1 . . . . .	<b>10</b>	_____

### Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

**Note:** Use this worksheet *only* if the instructions under line H on page 1 direct you here.

<b>1</b>	Enter the number from line H, page 1 (or from line 10 above if you used the <b>Deductions and Adjustments Worksheet</b> ) . . . . .	<b>1</b>	_____
<b>2</b>	Find the number in <b>Table 1</b> below that applies to the <b>LOWEST</b> paying job and enter it here. <b>However</b> , if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than "3" . . . . .	<b>2</b>	_____
<b>3</b>	If line 1 is <b>more than or equal to</b> line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. <b>Do not</b> use the rest of this worksheet . . . . .	<b>3</b>	_____
<b>Note:</b> If line 1 is <b>less than</b> line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.			
<b>4</b>	Enter the number from line 2 of this worksheet . . . . .	<b>4</b>	_____
<b>5</b>	Enter the number from line 1 of this worksheet . . . . .	<b>5</b>	_____
<b>6</b>	<b>Subtract</b> line 5 from line 4 . . . . .	<b>6</b>	_____
<b>7</b>	Find the amount in <b>Table 2</b> below that applies to the <b>HIGHEST</b> paying job and enter it here . . . . .	<b>7</b>	\$ _____
<b>8</b>	<b>Multiply</b> line 7 by line 6 and enter the result here. This is the additional annual withholding needed . . . . .	<b>8</b>	\$ _____
<b>9</b>	Divide line 8 by the number of pay periods remaining in 2017. For example, divide by 25 if you are paid every two weeks and you complete this form on a date in January when there are 25 pay periods remaining in 2017. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck . . . . .	<b>9</b>	\$ _____

**Table 1**

**Table 2**

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above
\$0 - \$7,000	0	\$0 - \$8,000	0	\$0 - \$75,000	\$610	\$0 - \$38,000	\$610
7,001 - 14,000	1	8,001 - 16,000	1	75,001 - 135,000	1,010	38,001 - 85,000	1,010
14,001 - 22,000	2	16,001 - 26,000	2	135,001 - 205,000	1,130	85,001 - 185,000	1,130
22,001 - 27,000	3	26,001 - 34,000	3	205,001 - 360,000	1,340	185,001 - 400,000	1,340
27,001 - 35,000	4	34,001 - 44,000	4	360,001 - 405,000	1,420	400,001 and over	1,600
35,001 - 44,000	5	44,001 - 70,000	5	405,001 and over	1,600		
44,001 - 55,000	6	70,001 - 85,000	6				
55,001 - 65,000	7	85,001 - 110,000	7				
65,001 - 75,000	8	110,001 - 125,000	8				
75,001 - 80,000	9	125,001 - 140,000	9				
80,001 - 95,000	10	140,001 and over	10				
95,001 - 115,000	11						
115,001 - 130,000	12						
130,001 - 140,000	13						
140,001 - 150,000	14						
150,001 and over	15						

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.



# 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
City, village, or post office		State ZIP code
Single or Head of household <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher single rate <input type="checkbox"/> <b>Note:</b> If married but legally separated, mark an <b>X</b> in the <i>Single or Head of household</i> box.		
Are you a resident of New York City? ..... Yes <input type="checkbox"/> No <input type="checkbox"/> Are you a resident of Yonkers? ..... Yes <input type="checkbox"/> No <input type="checkbox"/>		
<b>Complete the worksheet on page 3 before making any entries.</b>		
1 Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 17) .....	1	
2 Total number of allowances for New York City (from line 28) .....	2	
<b>Use lines 3, 4, and 5 below to have additional withholding per pay period under special agreement with your employer.</b>		
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

### Changes effective for 2017

Form IT-2104 has been revised for tax year 2017. The worksheet on page 3 and the charts beginning on page 4, 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 2017 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 you do not file Form IT-2104, your employer may use the same number of allowances you claimed on federal Form W-4. Due to differences in tax law, 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, and the disallowed allowances were claimed on your original Form IT-2104.

**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. 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 3 on page 3 of this form. 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 filing estimated tax, 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 6.

**Other credits** (Worksheet line 13) – 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 13.

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	66
Between \$215,400 and \$1,077,550	Between \$269,300 and \$1,616,450	Between \$323,200 and \$2,155,350	68
Over \$1,077,550	Over \$1,616,450	Over \$2,155,350	88

**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 66.  $160/66 = 2.4242$ . The additional withholding allowance(s) would be 2. Enter 2 on line 13.

**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 17 and line 28 (if applicable) between you and your working spouse.

- \$107,650 or more, use the chart(s) in Part 4 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 5 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 4 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 14.

**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 4 or Part 5, 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.

(continued)

**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:

<b>Quarter</b>	<b>Due date</b>	<b>Quarter</b>	<b>Due date</b>
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 [www.nynewhire.com](http://www.nynewhire.com).

**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).**

<b>6</b> Enter the number of dependents that you will claim on your state return ( <i>do not include yourself or, if married, your spouse</i> ) .....	<b>6</b> _____
<b>For lines 7, 8, and 9, enter 1 for each credit you expect to claim on your state return.</b>	
<b>7</b> College tuition credit .....	<b>7</b> _____
<b>8</b> New York State household credit .....	<b>8</b> _____
<b>9</b> Real property tax credit .....	<b>9</b> _____
<b>For lines 10, 11, and 12, enter 3 for each credit you expect to claim on your state return.</b>	
<b>10</b> Child and dependent care credit .....	<b>10</b> _____
<b>11</b> Earned income credit .....	<b>11</b> _____
<b>12</b> Empire State child credit .....	<b>12</b> _____
<b>13</b> Other credits ( <i>see instructions</i> ) .....	<b>13</b> _____
<b>14</b> Head of household status <b>and</b> only one job ( <i>enter 2 if the situation applies</i> ) .....	<b>14</b> _____
<b>15</b> Enter an estimate of your federal adjustments to income, such as alimony you will pay for the tax year and 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 .....	<b>15</b> _____
<b>16</b> If you expect to itemize deductions on your state tax return, complete Part 2 below and enter the number from line 25. All others enter <b>0</b> .....	<b>16</b> _____
<b>17</b> Add lines 6 through 16. 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 <i>Taxpayers with more than one job</i> or <i>Married couples with both spouses working</i> . .....	<b>17</b> _____

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

<b>18</b> Enter your estimated federal itemized deductions for the tax year .....	<b>18</b> _____		
<b>19</b> Enter your estimated state, local, and foreign income taxes or state and local general sales taxes included on line 18 .....	<b>19</b> _____		
<b>20</b> Subtract line 19 from line 18 .....	<b>20</b> _____		
<b>21</b> Enter your estimated college tuition itemized deduction .....	<b>21</b> _____		
<b>22</b> Add lines 20 and 21 .....	<b>22</b> _____		
<b>23</b> Based on your federal filing status, enter the applicable amount from the table below .....	<b>23</b> _____		
<b>Standard deduction table</b>			
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
<b>24</b> Subtract line 23 from line 22 ( <i>if line 23 is larger than line 22, enter 0 here and on line 16 above</i> ) .....	<b>24</b> _____		
<b>25</b> Divide line 24 by \$1,000. Drop any fraction and enter the result here and on line 16 above .....	<b>25</b> _____		

**Part 3 – Complete this part to compute your withholding allowances for New York City (line 2).**

<b>26</b> Enter the amount from line 6 above .....	<b>26</b> _____
<b>27</b> Add lines 14 through 16 above and enter total here .....	<b>27</b> _____
<b>28</b> Add lines 26 and 27. Enter the result here and on line 2 .....	<b>28</b> _____





		Combined wages between \$1,185,400 and \$1,724,299									
Higher earner's wages		\$1,185,400	\$1,239,250	\$1,293,200	\$1,347,050	\$1,400,950	\$1,454,850	\$1,508,700	\$1,562,550	\$1,616,450	\$1,670,400
		\$1,239,249	\$1,293,199	\$1,347,049	\$1,400,949	\$1,454,849	\$1,508,699	\$1,562,549	\$1,616,449	\$1,670,399	\$1,724,299
\$592,650	\$646,499	\$14	\$17								
\$646,500	\$700,399	\$14	\$17	\$21	\$24						
\$700,400	\$754,299	\$14	\$17	\$21	\$24	\$27	\$30				
\$754,300	\$808,199	\$14	\$17	\$21	\$24	\$27	\$30	\$33	\$36		
\$808,200	\$862,049	\$14	\$17	\$21	\$24	\$27	\$30	\$33	\$36	\$39	\$42
\$862,050	\$915,949	\$23	\$17	\$21	\$24	\$27	\$30	\$33	\$36	\$39	\$42
\$915,950	\$969,899	\$21	\$26	\$21	\$24	\$27	\$30	\$33	\$36	\$39	\$42
\$969,900	\$1,023,749	\$18	\$24	\$29	\$24	\$27	\$30	\$33	\$36	\$39	\$42
\$1,023,750	\$1,077,549	\$26	\$22	\$27	\$32	\$27	\$30	\$33	\$36	\$39	\$42
\$1,077,550	\$1,131,499	\$29	\$28	\$23	\$28	\$34	\$28	\$31	\$35	\$38	\$41
\$1,131,500	\$1,185,399	\$19	\$29	\$28	\$23	\$28	\$34	\$28	\$31	\$35	\$38
\$1,185,400	\$1,239,249	\$9	\$19	\$29	\$28	\$23	\$28	\$34	\$28	\$31	\$35
\$1,239,250	\$1,293,199		\$9	\$19	\$29	\$28	\$23	\$28	\$34	\$28	\$31
\$1,293,200	\$1,347,049			\$9	\$19	\$29	\$28	\$23	\$28	\$34	\$28
\$1,347,050	\$1,400,949				\$9	\$19	\$29	\$28	\$23	\$28	\$34
\$1,400,950	\$1,454,849					\$9	\$19	\$29	\$28	\$23	\$28
\$1,454,850	\$1,508,699						\$9	\$19	\$29	\$28	\$23
\$1,508,700	\$1,562,549							\$9	\$19	\$29	\$28
\$1,562,550	\$1,616,449								\$9	\$19	\$29
\$1,616,450	\$1,670,399									\$9	\$19
\$1,670,400	\$1,724,299										\$9

		Combined wages between \$1,724,300 and \$2,263,265									
Higher earner's wages		\$1,724,300	\$1,778,150	\$1,832,050	\$1,885,950	\$1,939,800	\$1,993,700	\$2,047,600	\$2,101,500	\$2,155,350	\$2,209,300
		\$1,778,149	\$1,832,049	\$1,885,949	\$1,939,799	\$1,993,699	\$2,047,599	\$2,101,499	\$2,155,349	\$2,209,299	\$2,263,265
\$862,050	\$915,949	\$45	\$49								
\$915,950	\$969,899	\$45	\$49	\$52	\$55						
\$969,900	\$1,023,749	\$45	\$49	\$52	\$55	\$58	\$61				
\$1,023,750	\$1,077,549	\$45	\$49	\$52	\$55	\$58	\$61	\$64	\$67		
\$1,077,550	\$1,131,499	\$44	\$47	\$50	\$53	\$56	\$59	\$63	\$66	\$484	\$917
\$1,131,500	\$1,185,399	\$41	\$44	\$47	\$50	\$53	\$56	\$59	\$63	\$481	\$916
\$1,185,400	\$1,239,249	\$38	\$41	\$44	\$47	\$50	\$53	\$56	\$59	\$478	\$913
\$1,239,250	\$1,293,199	\$35	\$38	\$41	\$44	\$47	\$50	\$53	\$56	\$475	\$910
\$1,293,200	\$1,347,049	\$31	\$35	\$38	\$41	\$44	\$47	\$50	\$53	\$472	\$907
\$1,347,050	\$1,400,949	\$28	\$31	\$35	\$38	\$41	\$44	\$47	\$50	\$468	\$904
\$1,400,950	\$1,454,849	\$34	\$28	\$31	\$35	\$38	\$41	\$44	\$47	\$465	\$901
\$1,454,850	\$1,508,699	\$28	\$34	\$28	\$31	\$35	\$38	\$41	\$44	\$462	\$898
\$1,508,700	\$1,562,549	\$23	\$28	\$34	\$28	\$31	\$35	\$38	\$41	\$459	\$895
\$1,562,550	\$1,616,449	\$28	\$23	\$28	\$34	\$28	\$31	\$35	\$38	\$456	\$892
\$1,616,450	\$1,670,399	\$29	\$28	\$23	\$28	\$34	\$28	\$31	\$35	\$453	\$888
\$1,670,400	\$1,724,299	\$19	\$29	\$28	\$23	\$28	\$34	\$28	\$31	\$450	\$885
\$1,724,300	\$1,778,149	\$9	\$19	\$29	\$28	\$23	\$28	\$34	\$28	\$447	\$882
\$1,778,150	\$1,832,049		\$9	\$19	\$29	\$28	\$23	\$28	\$34	\$444	\$879
\$1,832,050	\$1,885,949			\$9	\$19	\$29	\$28	\$23	\$28	\$449	\$876
\$1,885,950	\$1,939,799				\$9	\$19	\$29	\$28	\$23	\$444	\$881
\$1,939,800	\$1,993,699					\$9	\$19	\$29	\$28	\$439	\$876
\$1,993,700	\$2,047,599						\$9	\$19	\$29	\$443	\$871
\$2,047,600	\$2,101,499							\$9	\$19	\$444	\$875
\$2,101,500	\$2,155,349								\$9	\$434	\$877
\$2,155,350	\$2,209,299									\$219	\$467
\$2,209,300	\$2,263,265										\$14

**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, please contact the Tax Department for assistance (see *Need help?* on page 6).

**Part 5** – 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	\$13	\$18									
\$75,300	\$96,799	\$13	\$19	\$26	\$25							
\$96,800	\$118,399	\$8	\$17	\$23	\$26	\$28						
\$118,400	\$129,249	\$2	\$11	\$18	\$21	\$25	\$28					
\$129,250	\$139,999		\$4	\$15	\$18	\$22	\$28					
\$140,000	\$150,749		\$2	\$11	\$14	\$19	\$28	\$26				
\$150,750	\$161,549			\$4	\$11	\$15	\$28	\$24				
\$161,550	\$172,499			\$2	\$8	\$13	\$27	\$25	\$21			
\$172,500	\$193,849				\$3	\$11	\$25	\$28	\$22	\$24		
\$193,850	\$236,949					\$8	\$21	\$30	\$27	\$24	\$18	
\$236,950	\$280,099						\$8	\$16	\$24	\$19	\$18	\$13
\$280,100	\$323,199							\$7	\$15	\$22	\$15	\$16
\$323,200	\$377,099								\$8	\$16	\$22	\$15
\$377,100	\$430,949									\$8	\$16	\$22
\$430,950	\$484,899										\$8	\$16
\$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	\$9												
\$280,100	\$323,199	\$9	\$8											
\$323,200	\$377,099	\$17	\$8	\$8	\$8									
\$377,100	\$430,949	\$15	\$17	\$8	\$8	\$8	\$8							
\$430,950	\$484,899	\$22	\$15	\$17	\$8	\$8	\$8	\$8						
\$484,900	\$538,749	\$16	\$22	\$15	\$17	\$8	\$8	\$8	\$8	\$8	\$8			
\$538,750	\$592,649	\$8	\$16	\$22	\$15	\$17	\$8	\$8	\$8	\$8	\$8	\$226	\$452	
\$592,650	\$646,499		\$8	\$16	\$22	\$15	\$17	\$8	\$8	\$8	\$8	\$226	\$452	
\$646,500	\$700,399			\$8	\$16	\$22	\$15	\$17	\$8	\$8	\$8	\$226	\$452	
\$700,400	\$754,299				\$8	\$16	\$22	\$15	\$17	\$8	\$8	\$226	\$452	
\$754,300	\$808,199					\$8	\$16	\$22	\$15	\$17	\$8	\$226	\$452	
\$808,200	\$862,049						\$8	\$16	\$22	\$15	\$17	\$226	\$452	
\$862,050	\$915,949							\$8	\$16	\$22	\$15	\$234	\$452	
\$915,950	\$969,899								\$8	\$16	\$22	\$232	\$461	
\$969,900	\$1,023,749									\$8	\$16	\$239	\$458	
\$1,023,750	\$1,077,549										\$8	\$233	\$466	
\$1,077,550	\$1,131,499											\$115	\$247	
\$1,131,500	\$1,185,399												\$14	

(Part 5 continued on page 7)

**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) Hotline** (for persons with hearing and speech disabilities using a TTY): (518) 485-5082

