



# Payroll Bulletin

Office of the State Comptroller  
Bureau of State Payroll Services

Date: January 12, 2016

Bulletin Number: 1454

**Subject**

Form W-2 (Wage and Tax Statement) for Calendar Year 2015

**Purpose**

To inform agencies of the content information for the 2015 Form W-2.

**Background**

According to IRS Publication 15, Circular for 2015, and the Instructions for Form W-2 (Wage and Tax Statement), employers are required to furnish each employee with a Form W-2 by February 1, 2016.

**2015 Form W-2  
Content**

2015 Form W-2s will include earnings paid in paychecks dated:

Administration: 1/14/15 through 12/30/15

Institution: 1/7/15 through 12/24/15

Employees who worked for more than one agency in the same company during the year, for example State of New York (NYS) or City University of New York (CUNY), will receive only one (1) Form W-2.

Employees who worked for more than one agency in multiple companies, for example both NYS and CUNY, will receive a Form W-2 for each company.

Attachment A provides a detailed breakdown of the information that will appear in each box of the Form W-2 Statement.

**Additional  
Employee  
Information**

Employees should retain their last paycheck/direct deposit advice statement for 2015 for a record of amounts paid in 2015 for the following that are excluded from Boxes 1, 3, and 5 and do **not** appear on Form W-2.

- Non-taxable Health Insurance
- NYS-Ride Transportation Benefit Program
- CUNY Pre-tax and After-tax Transit Benefit
- CUNY Transit Benefit Transportation Spending Account Program

For CUNY employees only, deductions for Dependent Care, Health Care Flex Spending Account and Non-taxable Health Insurance are reported in Box 14 as IRC125.

**Taxable Gross  
Calculations**

Attachment B (Taxable Gross Calculations). Shows the components of the Federal, Social Security and Medicare Taxable Gross.

**W-2 Distribution**

Payroll Bulletin No. 1454  
Attachment A  
2015 Form W-2

**Employer's Name and Address**

This information will be printed on all copies of the Form W-2. The box will include the Federal Identification Number for one the following companies:

14-6013200 New York State  
13-3893536 City University of New York  
14-6019701 SUNY Construction Fund

**Box 1 Wages, Tips and Other Compensation**

The total Federal taxable gross wages.

**Box 2 Federal Income Tax Withheld**

The total Federal income tax withheld.

**Box 3 Social Security Wages**

The total wages subject to Social Security tax, not to exceed \$118,500.00.

**Box 4 Social Security Tax Withheld**

The total Social Security tax withheld, not to exceed \$7,347.00.

**Box 5 Medicare Wages**

The total wages subject to Medicare tax.

**Box 6 Medicare Tax Withheld**

The total Medicare tax withheld. This amount includes 1.45% Medicare tax withheld on all Medicare wages and 0.9% additional Medicare Tax on wages above \$200,000.00.

**Box 10 Dependent Care Benefits**

or personal car mileage.

- FRB** Taxable Fringe Benefit. This code is used for Certification and Licensure Exam Fee Reimbursement and/or SUNY Housing Payment.
- IMP** Imputed Income. The value of the employer contribution for employees with Domestic Partner Health Insurance.
- IRC125** For City University of New York (CUNY) employees only. This amount includes Dependent Care, Flexible Spending Account and Non-Taxable Health Insurance and is excludable for Federal income tax, FICA and Medicare taxes. It is not included in Boxes 1, 3 and 5. This amount must be reported for State and Local taxes.
- MNA** The amount of military pay exempt from NYS income tax as provided by NYS Tax Law.  
Note: This is applicable to members of the New York State organized militia only and paid in Agencies 01071 and/or 01072.
- PEV** The amount of personal use of an employer provided vehicle. Checked for employees who received Third Party Sick Pay benefits.
- TPS** The amount of sick pay paid by a Third Party Provider.
- TXP** Taxable transportation fringe benefits (parking) in excess of IRS excludable amounts.
- PPL** Pre-Paid Legal Expense.
- UTA** Uniform/Tool Allowance
- WCX** Workers' Compensation excluded amount. The amount of Non-taxable Employer paid Workers' Compensation leave payments.

Box 15

**State**

A two-letter code as identified below indicating which State wages were reported to.

AZ - Arizona  
CA - California  
DC - District of Columbia  
FL - Florida  
GA - Georgia  
IL - Illinois  
IA - Iowa  
MA - Massachusetts

**Taxable Gross Calculations  
Additional Employee Information**

**Other Than CUNY Agencies**

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

**CUNY Agencies**

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

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

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



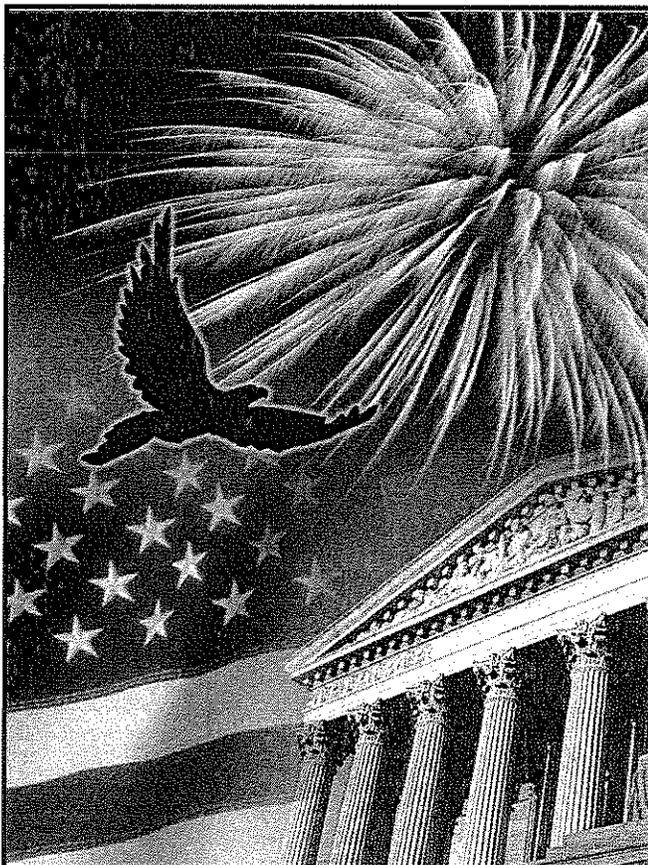
Department of the Treasury  
Internal Revenue Service

**Publication 15**

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**(Circular E),  
Employer's  
Tax Guide**

For use in **2016**



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**Future Developments**

For the latest information about developments related to Pub. 15, such as legislation enacted after it was published, go to [www.irs.gov/pub15](http://www.irs.gov/pub15).

**What's New**

**Social security and Medicare tax for 2016.** The social security tax rate is 6.2% each for the employee and employer, unchanged from 2015. The social security wage base limit is \$118,500, unchanged from 2015.

the wages it pays to the individuals that perform services for the employer.

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

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

## 17. How To Use the Income Tax Withholding Tables

There are several ways to figure income tax withholding. The following methods of withholding are based on the information you get from your employees on Form W-4. See [section 9](#) for more information on Form W-4.



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

### Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 46–65) for your payroll period and the employee's marital status as shown on his or her Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of income tax to withhold. If your employee is claiming more than 10 withholding allowances, see below.

If you can't use the wage bracket tables because wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described below. Be sure to reduce wages by the amount of total withholding allowances in [Table 5](#) before using the percentage method tables (pages 44–45).

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

Adapt the tables to more than 10 allowances as follows:

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

This is a voluntary method. If you use the wage bracket tables, you may continue to withhold the amount in the

"10" column when your employee has more than 10 allowances, using the method above. You can also use any other method described next.

### Percentage Method

If you don't want to use the wage bracket tables on pages 46–65 to figure how much income tax to withhold, you can use a percentage computation based on [Table 5](#) below and the appropriate rate table. This method works for any number of withholding allowances the employee claims and any amount of wages.

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

1. Multiply one withholding allowance for your payroll period (see [Table 5](#) below) by the number of allowances the employee claims.
2. Subtract that amount from the employee's wages.
3. Determine the amount to withhold from the appropriate table on pages 44–45.

**Table 5. Percentage Method—2016 Amount for One Withholding Allowance**

Payroll Period	One Withholding Allowance
Weekly . . . . .	\$ 77.90
Biweekly . . . . .	155.80
Semimonthly . . . . .	168.80
Monthly . . . . .	337.50
Quarterly . . . . .	1,012.50
Semiannually . . . . .	2,025.00
Annually . . . . .	4,050.00
Daily or miscellaneous (each day of the payroll period) . . . . .	15.60

**Example.** An unmarried employee is paid \$800 weekly. This employee has in effect a Form W-4 claiming two withholding allowances. Using the percentage method, figure the income tax to withhold as follows:

1.	Total wage payment . . . . .	\$800.00
2.	One allowance . . . . .	\$77.90
3.	Allowances claimed on Form W-4 . . . . .	<u>2</u>
4.	Multiply line 2 by line 3 . . . . .	<u>\$155.80</u>
5.	Amount subject to withholding (subtract line 4 from line 1) . . . . .	\$644.20
6.	Tax to be withheld on \$644.20 from Table 1—single person, page 44 . . . . .	\$81.23

To figure the income tax to withhold, you may reduce the last digit of the wages to zero, or figure the wages to the nearest dollar.

**Annual income tax withholding.** Figure the income tax to withhold on annual wages under the *Percentage Method* for an annual payroll period. Then prorate the tax back to the payroll period.

**Percentage Method Tables for Income Tax Withholding (continued)**

**(For Wages Paid in 2016)**

**TABLE 5—QUARTERLY Payroll Period**

<b>(a) SINGLE person (including head of household)—</b>				<b>(b) MARRIED person—</b>			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$563		\$0		Not over \$2,138		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$563	—\$2,881	\$0.00 plus 10%	—\$563	\$2,138	—\$6,775	\$0.00 plus 10%	—\$2,138
\$2,881	—\$9,975	\$231.80 plus 15%	—\$2,881	\$6,775	—\$20,963	\$463.70 plus 15%	—\$6,775
\$9,975	—\$23,350	\$1,295.90 plus 25%	—\$9,975	\$20,963	—\$40,113	\$2,591.90 plus 25%	—\$20,963
\$23,350	—\$48,100	\$4,639.65 plus 28%	—\$23,350	\$40,113	—\$60,000	\$7,379.40 plus 28%	—\$40,113
\$48,100	—\$103,900	\$11,569.65 plus 33%	—\$48,100	\$60,000	—\$105,475	\$12,947.76 plus 33%	—\$60,000
\$103,900	—\$104,325	\$29,983.65 plus 35%	—\$103,900	\$105,475	—\$118,875	\$27,954.51 plus 35%	—\$105,475
\$104,325		\$30,132.40 plus 39.6%	—\$104,325	\$118,875		\$32,644.51 plus 39.6%	—\$118,875

**TABLE 6—SEMIANNUAL Payroll Period**

<b>(a) SINGLE person (including head of household)—</b>				<b>(b) MARRIED person—</b>			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,125		\$0		Not over \$4,275		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$1,125	—\$5,763	\$0.00 plus 10%	—\$1,125	\$4,275	—\$13,550	\$0.00 plus 10%	—\$4,275
\$5,763	—\$19,950	\$463.80 plus 15%	—\$5,763	\$13,550	—\$41,925	\$927.50 plus 15%	—\$13,550
\$19,950	—\$46,700	\$2,591.85 plus 25%	—\$19,950	\$41,925	—\$80,225	\$5,183.75 plus 25%	—\$41,925
\$46,700	—\$96,200	\$9,279.35 plus 28%	—\$46,700	\$80,225	—\$120,000	\$14,758.75 plus 28%	—\$80,225
\$96,200	—\$207,800	\$23,139.35 plus 33%	—\$96,200	\$120,000	—\$210,950	\$25,895.75 plus 33%	—\$120,000
\$207,800	—\$208,650	\$59,967.35 plus 35%	—\$207,800	\$210,950	—\$237,750	\$55,909.25 plus 35%	—\$210,950
\$208,650		\$60,264.85 plus 39.6%	—\$208,650	\$237,750		\$65,289.25 plus 39.6%	—\$237,750

**TABLE 7—ANNUAL Payroll Period**

<b>(a) SINGLE person (including head of household)—</b>				<b>(b) MARRIED person—</b>			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$2,250		\$0		Not over \$8,550		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$2,250	—\$11,525	\$0.00 plus 10%	—\$2,250	\$8,550	—\$27,100	\$0.00 plus 10%	—\$8,550
\$11,525	—\$39,900	\$927.50 plus 15%	—\$11,525	\$27,100	—\$83,850	\$1,855.00 plus 15%	—\$27,100
\$39,900	—\$93,400	\$5,183.75 plus 25%	—\$39,900	\$83,850	—\$160,450	\$10,367.50 plus 25%	—\$83,850
\$93,400	—\$192,400	\$18,558.75 plus 28%	—\$93,400	\$160,450	—\$240,000	\$29,517.50 plus 28%	—\$160,450
\$192,400	—\$415,600	\$46,278.75 plus 33%	—\$192,400	\$240,000	—\$421,900	\$51,791.50 plus 33%	—\$240,000
\$415,600	—\$417,300	\$119,934.75 plus 35%	—\$415,600	\$421,900	—\$475,500	\$111,818.50 plus 35%	—\$421,900
\$417,300		\$120,529.75 plus 39.6%	—\$417,300	\$475,500		\$130,578.50 plus 39.6%	—\$475,500

**TABLE 8—DAILY or MISCELLANEOUS Payroll Period**

<b>(a) SINGLE person (including head of household)—</b>				<b>(b) MARRIED person—</b>			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$8.70		\$0		Not over \$32.90		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$8.70	—\$44.30	\$0.00 plus 10%	—\$8.70	\$32.90	—\$104.20	\$0.00 plus 10%	—\$32.90
\$44.30	—\$153.50	\$3.56 plus 15%	—\$44.30	\$104.20	—\$322.50	\$7.13 plus 15%	—\$104.20
\$153.50	—\$359.20	\$19.94 plus 25%	—\$153.50	\$322.50	—\$617.10	\$39.88 plus 25%	—\$322.50
\$359.20	—\$740.00	\$71.37 plus 28%	—\$359.20	\$617.10	—\$923.10	\$113.53 plus 28%	—\$617.10
\$740.00	—\$1,598.50	\$177.99 plus 33%	—\$740.00	\$923.10	—\$1,622.70	\$199.21 plus 33%	—\$923.10
\$1,598.50	—\$1,605.00	\$461.30 plus 35%	—\$1,598.50	\$1,622.70	—\$1,828.80	\$430.08 plus 35%	—\$1,622.70
\$1,605.00		\$463.58 plus 39.6%	—\$1,605.00	\$1,828.80		\$502.22 plus 39.6%	—\$1,828.80





# New York State Withholding Tax Tables and Methods

Effective January 1, 2016

The information presented is current as of the publication's print date. Visit our Web site at [www.tax.ny.gov](http://www.tax.ny.gov) for up-to-date information.

## New York State Special Tables for Deduction and Exemption Allowances

Applicable to Method II, Exact Calculation Method for New York State; see pages 16 through 19

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

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

**Table A**

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

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

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

Payroll type	Marital status	Number of exemptions										
		0	1	2	3	4	5	6	7	8	9	10
Daily or Miscellaneous	Single	\$28.45	\$32.30	\$36.15	\$40.00	\$43.85	\$47.70	\$51.55	\$55.40	\$59.25	\$63.10	\$66.95
	Married	30.40	34.25	38.10	41.95	45.80	49.65	53.50	57.35	61.20	65.05	68.90
Weekly	Single	142.30	161.55	180.80	200.05	219.30	238.55	257.80	277.05	296.30	315.55	334.80
	Married	151.90	171.15	190.40	209.65	228.90	248.15	267.40	286.65	305.90	325.15	344.40
Biweekly	Single	284.60	323.10	361.60	400.10	438.60	477.10	515.60	554.10	592.60	631.10	669.60
	Married	303.80	342.30	380.80	419.30	457.80	496.30	534.80	573.30	611.80	650.30	688.80
Semimonthly	Single	308.35	350.00	391.65	433.30	474.95	516.60	558.25	599.90	641.55	683.20	724.85
	Married	329.15	370.80	412.45	454.10	495.75	537.40	579.05	620.70	662.35	704.00	745.65
Monthly	Single	616.70	700.00	783.30	866.60	949.90	1,033.20	1,116.50	1,199.80	1,283.10	1,366.40	1,449.70
	Married	658.30	741.60	824.90	908.20	991.50	1,074.80	1,158.10	1,241.40	1,324.70	1,408.00	1,491.30
Annual	Single	7,400	8,400	9,400	10,400	11,400	12,400	13,400	14,400	15,400	16,400	17,400
	Married	7,900	8,900	9,900	10,900	11,900	12,900	13,900	14,900	15,900	16,900	17,900

**Table B**

### Deduction allowance

Use *Payroll period* and *Marital status* of employee to find the deduction allowance. Then see Table C.

Payroll period	Marital status	Deduction amount
Daily or Miscellaneous	Single	\$28.45
	Married	30.40
Weekly	Single	142.30
	Married	151.90
Biweekly	Single	284.60
	Married	303.80
Semimonthly	Single	308.35
	Married	329.15
Monthly	Single	616.70
	Married	658.30
Annual	Single	7,400
	Married	7,900

**Table C**

### Exemption allowance

Based on a full year exemption of \$1,000.

Multiply the number of exemptions claimed by the applicable amount from the table below and add the result to the deduction amount from Table B.

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

**Table D**

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

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

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

Payroll period	Adjustment for each federal exemption
Daily/miscellaneous	\$11.55
Weekly	57.70
Biweekly	115.40
Semimonthly	125.00
Monthly	250.00
Quarterly	750.00
Semiannual	1,500.00
Annual	3,000.00

\* The adjustments in Table D are based on the 2015 federal exemption amount of \$4,000. The federal exemption amount may be adjusted for inflation as prescribed by the Internal Revenue Code. For an annual payroll period, the adjustment for each federal exemption should be changed by subtracting \$1,000 from the current federal exemption amount. Other payroll periods should be recalculated accordingly.

**Table II - A Weekly Payroll**

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$163	\$0	0.0400	\$0
2	163	224	163	0.0450	6.50
3	224	266	224	0.0525	9.27
4	266	410	266	0.0590	11.50
5	410	1,541	410	0.0645	19.94
6	1,541	1,850	1,541	0.0665	92.94
7	1,850	2,057	1,850	0.0758	113.46
8	2,057	3,087	2,057	0.0808	129.13
9	3,087	4,115	3,087	0.0715	212.35
10	4,115	5,144	4,115	0.0815	285.90
11	5,144	20,584	5,144	0.0735	369.75
12	20,584	21,614	20,584	0.4902	1,504.56
13	21,614		21,614	0.0962	2,009.85

**Table II - D Monthly Payroll**

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$704	\$0	0.0400	\$0
2	704	971	704	0.0450	28.17
3	971	1,154	971	0.0525	40.17
4	1,154	1,775	1,154	0.0590	49.83
5	1,775	6,679	1,775	0.0645	86.42
6	6,679	8,017	6,679	0.0665	402.75
7	8,017	8,913	8,017	0.0758	491.67
8	8,913	13,375	8,913	0.0808	559.58
9	13,375	17,833	13,375	0.0715	920.17
10	17,833	22,292	17,833	0.0815	1,238.92
11	22,292	89,196	22,292	0.0735	1,602.25
12	89,196	93,663	89,196	0.4902	6,519.75
13	93,663		93,663	0.0962	8,709.33

**Table II - B Biweekly Payroll**

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$325	\$0	0.0400	\$0
2	325	448	325	0.0450	13.00
3	448	533	448	0.0525	18.54
4	533	819	533	0.0590	23.00
5	819	3,083	819	0.0645	39.88
6	3,083	3,700	3,083	0.0665	185.88
7	3,700	4,113	3,700	0.0758	226.92
8	4,113	6,173	4,113	0.0808	258.27
9	6,173	8,231	6,173	0.0715	424.69
10	8,231	10,288	8,231	0.0815	571.81
11	10,288	41,167	10,288	0.0735	739.50
12	41,167	43,229	41,167	0.4902	3,009.12
13	43,229		43,229	0.0962	4,019.69

**Table II - E Daily Payroll**

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$33	\$0	0.0400	\$0
2	33	45	33	0.0450	1.30
3	45	53	45	0.0525	1.85
4	53	82	53	0.0590	2.30
5	82	308	82	0.0645	3.99
6	308	370	308	0.0665	18.59
7	370	411	370	0.0758	22.69
8	411	617	411	0.0808	25.83
9	617	823	617	0.0715	42.47
10	823	1,029	823	0.0815	57.18
11	1,029	4,117	1,029	0.0735	73.95
12	4,117	4,323	4,117	0.4902	300.91
13	4,323		4,323	0.0962	401.97

**Table II - C Semimonthly Payroll**

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$352	\$0	0.0400	\$0
2	352	485	352	0.0450	14.08
3	485	577	485	0.0525	20.08
4	577	888	577	0.0590	24.92
5	888	3,340	888	0.0645	43.21
6	3,340	4,008	3,340	0.0665	201.38
7	4,008	4,456	4,008	0.0758	245.83
8	4,456	6,688	4,456	0.0808	279.79
9	6,688	8,917	6,688	0.0715	460.08
10	8,917	11,146	8,917	0.0815	619.46
11	11,146	44,598	11,146	0.0735	801.13
12	44,598	46,831	44,598	0.4902	3,259.88
13	46,831		46,831	0.0962	4,354.67

**Annual Tax Rate Schedule**

Line	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. The resulting sum is the annualized tax.
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$8,450	\$0	0.0400	\$0
2	8,450	11,650	8,450	0.0450	338.00
3	11,650	13,850	11,650	0.0525	482.00
4	13,850	21,300	13,850	0.0590	598.00
5	21,300	80,150	21,300	0.0645	1,037.00
6	80,150	96,200	80,150	0.0665	4,833.00
7	96,200	106,950	96,200	0.0758	5,900.00
8	106,950	160,500	106,950	0.0808	6,715.00
9	160,500	214,000	160,500	0.0715	11,042.00
10	214,000	267,500	214,000	0.0815	14,867.00
11	267,500	1,070,350	267,500	0.0735	19,227.00
12	1,070,350	1,123,950	1,070,350	0.4902	78,237.00
13	1,123,950		1,123,950	0.0962	104,512.00

**Table II - A Weekly Payroll**

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$163	\$0	0.0400	\$0
2	163	224	163	0.0450	6.50
3	224	266	224	0.0525	9.27
4	266	410	266	0.0590	11.50
5	410	1,541	410	0.0645	19.94
6	1,541	1,850	1,541	0.0665	92.94
7	1,850	2,057	1,850	0.0728	113.46
8	2,057	3,087	2,057	0.0778	128.52
9	3,087	4,115	3,087	0.0808	208.63
10	4,115	6,174	4,115	0.0715	291.77
11	6,174	7,204	6,174	0.0815	438.96
12	7,204	20,584	7,204	0.0735	522.88
13	20,584	41,171	20,584	0.0765	1,506.31
14	41,171	42,202	41,171	0.8842	3,081.25
15	42,202		42,202	0.0962	3,992.65

**Table II - D Monthly Payroll**

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$704	\$0	0.0400	\$0
2	704	971	704	0.0450	28.17
3	971	1,154	971	0.0525	40.17
4	1,154	1,775	1,154	0.0590	49.83
5	1,775	6,679	1,775	0.0645	86.42
6	6,679	8,017	6,679	0.0665	402.75
7	8,017	8,913	8,017	0.0728	491.67
8	8,913	13,375	8,913	0.0778	556.92
9	13,375	17,833	13,375	0.0808	904.08
10	17,833	26,754	17,833	0.0715	1,264.33
11	26,754	31,217	26,754	0.0815	1,902.17
12	31,217	89,196	31,217	0.0735	2,265.83
13	89,196	178,408	89,196	0.0765	6,527.33
14	178,408	182,875	178,408	0.8842	13,352.08
15	182,875		182,875	0.0962	17,301.50

**Table II - B Biweekly Payroll**

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$325	\$0	0.0400	\$0
2	325	448	325	0.0450	13.00
3	448	533	448	0.0525	18.54
4	533	819	533	0.0590	23.00
5	819	3,083	819	0.0645	39.88
6	3,083	3,700	3,083	0.0665	185.88
7	3,700	4,113	3,700	0.0728	226.92
8	4,113	6,173	4,113	0.0778	257.04
9	6,173	8,231	6,173	0.0808	417.27
10	8,231	12,348	8,231	0.0715	583.54
11	12,348	14,408	12,348	0.0815	877.92
12	14,408	41,167	14,408	0.0735	1,045.77
13	41,167	82,342	41,167	0.0765	3,012.62
14	82,342	84,404	82,342	0.8842	6,162.50
15	84,404		84,404	0.0962	7,985.31

**Table II - E Daily Payroll**

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$33	\$0	0.0400	\$0
2	33	45	33	0.0450	1.30
3	45	53	45	0.0525	1.85
4	53	82	53	0.0590	2.30
5	82	308	82	0.0645	3.99
6	308	370	308	0.0665	18.59
7	370	411	370	0.0728	22.69
8	411	617	411	0.0778	25.70
9	617	823	617	0.0808	41.73
10	823	1,235	823	0.0715	58.35
11	1,235	1,441	1,235	0.0815	87.79
12	1,441	4,117	1,441	0.0735	104.58
13	4,117	8,234	4,117	0.0765	301.26
14	8,234	8,440	8,234	0.8842	616.25
15	8,440		8,440	0.0962	798.53

**Table II - C Semimonthly Payroll**

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$352	\$0	0.0400	\$0
2	352	485	352	0.0450	14.08
3	485	577	485	0.0525	20.08
4	577	888	577	0.0590	24.92
5	888	3,340	888	0.0645	43.21
6	3,340	4,008	3,340	0.0665	201.38
7	4,008	4,456	4,008	0.0728	245.83
8	4,456	6,688	4,456	0.0778	278.46
9	6,688	8,917	6,688	0.0808	452.04
10	8,917	13,377	8,917	0.0715	632.17
11	13,377	15,608	13,377	0.0815	951.08
12	15,608	44,598	15,608	0.0735	1,132.92
13	44,598	89,204	44,598	0.0765	3,263.67
14	89,204	91,438	89,204	0.8842	6,676.04
15	91,438		91,438	0.0962	8,650.75

**Annual Tax Rate Schedule**

Line	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. The resulting sum is the annualized tax.
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$8,450	\$0	0.0400	\$0
2	8,450	11,650	8,450	0.0450	338.00
3	11,650	13,850	11,650	0.0525	482.00
4	13,850	21,300	13,850	0.0590	598.00
5	21,300	80,150	21,300	0.0645	1,037.00
6	80,150	96,200	80,150	0.0665	4,833.00
7	96,200	106,950	96,200	0.0728	5,900.00
8	106,950	160,500	106,950	0.0778	6,663.00
9	160,500	214,000	160,500	0.0808	10,849.00
10	214,000	321,050	214,000	0.0715	15,172.00
11	321,050	374,600	321,050	0.0815	22,826.00
12	374,600	1,070,350	374,600	0.0735	27,190.00
13	1,070,350	2,140,900	1,070,350	0.0765	78,328.00
14	2,140,900	2,194,500	2,140,900	0.8842	160,225.00
15	2,194,500		2,194,500	0.0962	207,618.00



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

Effective January 1, 2016

The information presented is current as of the publication's print date. Visit our Web site at [www.tax.ny.gov](http://www.tax.ny.gov) for up-to-date information.

## New York City Special Tables for Deduction and Exemption Allowances

Applicable to Method II, Exact Calculation Method  
for New York City; see pages 25 and 26

Applicable to Dollar to Dollar Withholding Tables  
for New York City; see pages 28 - 31

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

**Table A**  
**Combined deduction and exemption allowance (full year)**

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

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

Payroll type	Marital status	Number of exemptions										
		0	1	2	3	4	5	6	7	8	9	10
Daily or Miscellaneous	Single	\$19.25	\$23.10	\$26.95	\$30.80	\$34.65	\$38.50	\$42.35	\$46.20	\$50.05	\$53.90	\$57.75
	Married	21.15	25.00	28.85	32.70	36.55	40.40	44.25	48.10	51.95	55.80	59.65
Weekly	Single	96.15	115.40	134.65	153.90	173.15	192.40	211.65	230.90	250.15	269.40	288.65
	Married	105.75	125.00	144.25	163.50	182.75	202.00	221.25	240.50	259.75	279.00	298.25
Biweekly	Single	192.30	230.80	269.30	307.80	346.30	384.80	423.30	461.80	500.30	538.80	577.30
	Married	211.50	250.00	288.50	327.00	365.50	404.00	442.50	481.00	519.50	558.00	596.50
Semimonthly	Single	208.35	250.00	291.65	333.30	374.95	416.60	458.25	499.90	541.55	583.20	624.85
	Married	229.15	270.80	312.45	354.10	395.75	437.40	479.05	520.70	562.35	604.00	645.65
Monthly	Single	416.70	500.00	583.30	666.60	749.90	833.20	916.50	999.80	1083.10	1166.40	1249.70
	Married	458.30	541.60	624.90	708.20	791.50	874.80	958.10	1041.40	1124.70	1208.00	1291.30
Annual	Single	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000
	Married	5,500	6,500	7,500	8,500	9,500	10,500	11,500	12,500	13,500	14,500	15,500

**Table B**  
**Deduction allowance**

Use *Payroll period* and *Marital status* of employee to find the deduction allowance. Then see Table C.

Payroll period	Marital status	Deduction amount
Daily or Miscellaneous	Single	\$19.25
	Married	21.15
Weekly	Single	96.15
	Married	105.75
Biweekly	Single	192.30
	Married	211.50
Semimonthly	Single	208.35
	Married	229.15
Monthly	Single	416.70
	Married	458.30
Annual	Single	5,000
	Married	5,500

**Table C**  
**Exemption allowance**

Based on a full year exemption of \$1,000.

Multiply the number of exemptions claimed by the applicable amount from the table below and add the result to the deduction amount from Table B.

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

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

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

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

Payroll period	Adjustment for each federal exemption
Daily/miscellaneous	\$11.55
Weekly	57.70
Biweekly	115.40
Semimonthly	125.00
Monthly	250.00
Quarterly	750.00
Semiannual	1,500.00
Annual	3,000.00

\* The adjustments in Table D are based on the 2015 federal exemption amount of \$4,000. The federal exemption amount may be adjusted for inflation as prescribed by the Internal Revenue Code. For an annual payroll period, the adjustment for each federal exemption should be changed by subtracting \$1,000 from the current federal exemption amount. Other payroll periods should be recalculated accordingly.

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$154	\$0	0.0190	\$0
2	154	167	154	0.0265	2.92
3	167	288	167	0.0310	3.29
4	288	481	288	0.0370	7.04
5	481	1,154	481	0.0390	14.15
6	1,154	9,615	1,154	0.0400	40.40
7	9,615		9,615	0.0425	400.66

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$667	\$0	0.0190	\$0
2	667	725	667	0.0265	12.67
3	725	1,250	725	0.0310	14.25
4	1,250	2,083	1,250	0.0370	30.50
5	2,083	5,000	2,083	0.0390	61.33
6	5,000	41,667	5,000	0.0400	175.08
7	41,667		41,667	0.0425	1,736.18

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$308	\$0	0.0190	\$0
2	308	334	308	0.0265	5.85
3	334	577	334	0.0310	6.58
4	577	962	577	0.0370	14.08
5	962	2,308	962	0.0390	28.31
6	2,308	19,231	2,308	0.0400	80.81
7	19,231		19,231	0.0425	801.31

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0.00	\$31.00	\$0.00	0.0190	\$0
2	31.00	33.50	31.00	0.0265	0.58
3	33.50	57.50	33.50	0.0310	0.66
4	57.50	96.00	57.50	0.0370	1.41
5	96.00	231.00	96.00	0.0390	2.83
6	231.00	1,923.00	231.00	0.0400	8.08
7	1,923.00		1,923.00	0.0425	80.13

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$333	\$0	0.0190	\$0
2	333	362	333	0.0265	6.33
3	362	625	362	0.0310	7.13
4	625	1,042	625	0.0370	15.25
5	1,042	2,500	1,042	0.0390	30.67
6	2,500	20,833	2,500	0.0400	87.54
7	20,833		20,833	0.0425	868.09

Line	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. The resulting sum is the annualized tax.
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$8,000	\$0	0.0190	\$0
2	8,000	8,700	8,000	0.0265	152.00
3	8,700	15,000	8,700	0.0310	171.00
4	15,000	25,000	15,000	0.0370	366.00
5	25,000	60,000	25,000	0.0390	736.00
6	60,000	500,000	60,000	0.0400	2,101.00
7	500,000		500,000	0.0425	20,834.16

Note: Figures on line 7 of Column 5 include an additional amount to recapture the School Tax Reduction (STAR) Program rate reduction benefit for tax rates on wages below \$500,000 enacted April 2015.

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

Step 1 If the number of exemptions claimed is ten or fewer, look up the total exemption and deduction amount in Table A on page 24, according to the payroll period and marital status claimed. (If there are more than 10 exemptions, multiply the number by the exemption amount in Table C on page 24 and add it to the deduction amount from Table B.) Subtract the total exemption and deduction amount from the wages to get net wages.

For weekly payroll periods, if the amount of net wages is \$1,200 or less, you may use the simplified Dollar to Dollar Withholding Table beginning on page 28 to find the amount to withhold. Otherwise, continue with Step 2.

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

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

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

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

See page 27 for withholding calculation examples using Method II.

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$154	\$0	0.0190	\$0
2	154	167	154	0.0265	2.92
3	167	288	167	0.0310	3.29
4	288	481	288	0.0370	7.04
5	481	1,154	481	0.0390	14.15
6	1,154	9,615	1,154	0.0400	40.40
7	9,615		9,615	0.0425	400.55

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$667	\$0	0.0190	\$0
2	667	725	667	0.0265	12.67
3	725	1,250	725	0.0310	14.25
4	1,250	2,083	1,250	0.0370	30.50
5	2,083	5,000	2,083	0.0390	61.33
6	5,000	41,667	5,000	0.0400	175.08
7	41,667		41,667	0.0425	1,735.71

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$308	\$0	0.0190	\$0
2	308	334	308	0.0265	5.85
3	334	577	334	0.0310	6.58
4	577	962	577	0.0370	14.08
5	962	2,308	962	0.0390	28.31
6	2,308	19,231	2,308	0.0400	80.81
7	19,231		19,231	0.0425	801.09

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0.00	\$31.00	\$0.00	0.0190	\$0
2	31.00	33.50	31.00	0.0265	0.58
3	33.50	57.50	33.50	0.0310	0.66
4	57.50	96.00	57.50	0.0370	1.41
5	96.00	231.00	96.00	0.0390	2.83
6	231.00	1,923.00	231.00	0.0400	8.08
7	1,923.00		1,923.00	0.0425	80.11

Line	If the amount of net wages (after subtracting deductions and exemptions) is:		Subtract Column 3 amount from net wages	Multiply the result by Column 4 amount	Add the result to Column 5 amount. Withhold the resulting sum
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$333	\$0	0.0190	\$0
2	333	362	333	0.0265	6.33
3	362	625	362	0.0310	7.13
4	625	1,042	625	0.0370	15.25
5	1,042	2,500	1,042	0.0390	30.67
6	2,500	20,833	2,500	0.0400	87.54
7	20,833		20,833	0.0425	867.85

Line	If annual wages (after subtracting deductions and exemptions) are:		Subtract Column 3 amount from taxable portion of annualized pay	Multiply the result by Column 4 amount	Add the result to Column 5 amount. The resulting sum is the annualized tax.
	At Least	But less than			
	Column 1	Column 2			
1	\$0	\$8,000	\$0	0.0190	\$0
2	8,000	8,700	8,000	0.0265	152.00
3	8,700	15,000	8,700	0.0310	171.00
4	15,000	25,000	15,000	0.0370	366.00
5	25,000	60,000	25,000	0.0390	736.00
6	60,000	500,000	60,000	0.0400	2,101.00
7	500,000		500,000	0.0425	20,828.46

Note: Figures on line 7 of Column 5 include an additional amount to recapture the School Tax Reduction (STAR) Program rate reduction benefit for tax rates on wages below \$500,000 enacted April 2015.

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

Step 1 If the number of exemptions claimed is ten or fewer, look up the total exemption and deduction amount in Table A on page 24, according to the payroll period and marital status claimed. (If there are more than 10 exemptions, multiply the number by the exemption amount in Table C on page 24 and add it to the deduction amount from Table B.) Subtract the total exemption and deduction amount from the wages to get net wages.

For weekly payroll periods, if the amount of net wages is \$1,200 or less, you may use the simplified Dollar to Dollar Withholding Table beginning on page 28 to find the amount to withhold. Otherwise, continue with Step 2.

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

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

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

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

See page 27 for withholding calculation examples using Method II.



Office of the State Comptroller  
**BUREAU OF STATE PAYROLL SERVICES**  
**INSTITUTION PAYROLL CALENDAR**  
**APRIL 1, 2015 – APRIL 30, 2016**  
**LAG**

**NEW FISCAL YEAR...2016-2017**

Period No. Period No.

	APRIL 2015								OCTOBER 2015							
	SUN	MON	TUE	WED	THU	FRI	SAT		SUN	MON	TUE	WED	THU	FRI	SAT	
26				1	2	3	4						1	2	3	
	5	6	7	8	9	10	11		4	5	6	7	8	9	10	
1	12	13	14	15	16	17	18		11	H	13	14	15	16	17	14
	19	20	21	22	23	24	25		18	19	20	21	22	23	24	
2	26	27	28	29	30				25	26	27	28	29	30	31	15

	MAY 2015								NOVEMBER 2015							
	SUN	MON	TUE	WED	THU	FRI	SAT		SUN	MON	TUE	WED	THU	FRI	SAT	
						1	2		1	2	3	4	5	6	7	
3	3	4	5	6	7	8	9		8	9	10	H	12	13	14	16
	10	11	12	13	14	15	16		15	16	17	18	19	20	21	
4	17	18	19	20	21	22	23		22	23	24	25	H	27	28	17
	24	H	26	27	28	29	30		29	30						
	31															

	JUNE 2015								DECEMBER 2015							
	SUN	MON	TUE	WED	THU	FRI	SAT		SUN	MON	TUE	WED	THU	FRI	SAT	
		1	2	3	4	5	6				1	2	3	4	5	
5	7	8	9	10	11	12	13		6	7	8	9	10	11	12	18
	14	15	16	17	18	19	20		13	14	15	16	17	18	19	
6	21	22	23	24	25	26	27		20	21	22	23	24	H	26	19
	28	29	30						27	28	29	30	31			

	JULY 2015								JANUARY 2016							
	SUN	MON	TUE	WED	THU	FRI	SAT		SUN	MON	TUE	WED	THU	FRI	SAT	
				1	2	3	H							H	2	
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8	19	20	21	22	23	24	25		17	H	19	20	21	22	23	21
	26	27	28	29	30	31			24	25	26	27	28	29	30	
									31							

	AUGUST 2015								FEBRUARY 2016							
	SUN	MON	TUE	WED	THU	FRI	SAT		SUN	MON	TUE	WED	THU	FRI	SAT	
							1			1	2	3	4	5	6	22
9	2	3	4	5	6	7	8		7	8	9	10	11	12	13	
	9	10	11	12	13	14	15		14	H	16	17	18	19	20	23
10	16	17	18	19	20	21	22		21	22	23	24	25	26	27	
	23	24	25	26	27	28	29		28	29						
	30	31														

	SEPTEMBER 2015								MARCH 2016							
	SUN	MON	TUE	WED	THU	FRI	SAT		SUN	MON	TUE	WED	THU	FRI	SAT	
			1	2	3	4	5				1	2	3	4	5	24
11	6	H	8	9	10	11	12		6	7	8	9	10	11	12	
	13	14	15	16	17	18	19		13	14	15	16	17	18	19	25
12	20	21	22	23	24	25	26		20	21	22	23	24	25	26	
	27	28	29	30					27	28	29	30	31			26

Period No. APRIL 2016

	SUN	MON	TUE	WED	THU	FRI	SAT
						1	2
1	3	4	5	6	7	8	9
	10	11	12	13	14	15	16
2	17	18	19	20	21	22	23
	24	25	26	27	28	29	30

Payday is the Thursday following the ending date of the payroll period. When a payday falls on a holiday, the check will be dated the previous day.

○ = PAYROLL PERIOD ENDING DATE

**H = HOLIDAY**

**INSTITUTION AGENCIES 2015-2016**  
**ON A LAG BASIS**  
 (Refer to Payroll Bulletins for Submission Dates)

PAYROLL PERIOD	CHECK DATES
No. 1 April 2 – April 15	April 30
No. 2 April 16 – April 29	May 14
No. 3 April 30 – May 13	May 28
No. 4 May 14 – May 27	June 11
No. 5 May 28 – June 10	June 25
No. 6 June 11 – June 24	July 9
No. 7 June 25 – July 8	July 23
No. 8 July 9 – July 22	August 6
No. 9 July 23 – August 5	August 20
No. 10 August 6 – August 19	September 3
No. 11 August 20 – September 2	September 17
No. 12 September 3 – September 16	October 1
No. 13 September 17 – September 30	October 15
No. 14 October 1 – October 14	October 29
No. 15 October 15 – October 28	November 12
No. 16 October 29 – November 11	November 25
No. 17 November 12 – November 25	December 10
No. 18 November 26 – December 9	December 24
No. 19 December 10 – December 23	January 7
No. 20 December 24 – January 6	January 21
No. 21 January 7 – January 20	February 4
No. 22 January 21 – February 3	February 18
No. 23 February 4 – February 17	March 3
No. 24 February 18 – March 2	March 17
No. 25 March 3 – March 16	March 31
No. 26 March 17 – March 30	April 14

**Office of the State Comptroller  
BUREAU OF STATE PAYROLL SERVICES  
ADMINISTRATION PAYROLL CALENDAR  
APRIL 1, 2016 – APRIL 30, 2017  
LAG**

**NEW FISCAL YEAR...2017-2018**

Period No.	APRIL 2016	OCTOBER 2016	Period No.																																																																																																									
27	<table border="1"> <tr><th colspan="7">APRIL 2016</th></tr> <tr><th>SUN</th><th>MON</th><th>TUE</th><th>WED</th><th>THU</th><th>FRI</th><th>SAT</th></tr> <tr><td></td><td></td><td></td><td></td><td></td><td>1</td><td>2</td></tr> <tr><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td></tr> <tr><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td></tr> <tr><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td></tr> <tr><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td></tr> </table>	APRIL 2016							SUN	MON	TUE	WED	THU	FRI	SAT						1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	<table border="1"> <tr><th colspan="7">OCTOBER 2016</th></tr> <tr><th>SUN</th><th>MON</th><th>TUE</th><th>WED</th><th>THU</th><th>FRI</th><th>SAT</th></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td></tr> <tr><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td></tr> <tr><td>9</td><td>H</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td></tr> <tr><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td></tr> <tr><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td></tr> <tr><td>30</td><td>31</td><td></td><td></td><td></td><td></td><td></td></tr> </table>	OCTOBER 2016							SUN	MON	TUE	WED	THU	FRI	SAT							1	2	3	4	5	6	7	8	9	H	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31						13
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Period No.

APRIL 2017						
SUN	MON	TUE	WED	THU	FRI	SAT
						1
26	2	3	4	5	6	7
	9	10	11	12	13	14
1	16	17	18	19	20	21
	23	24	25	26	27	28
	30					

Payday is the Wednesday at the end of the payroll period. When a payday falls on a holiday, the check will be dated the previous day.

○ = PAYROLL PERIOD ENDING DATE

**H = HOLIDAY**

**ADMINISTRATION AGENCIES 2016-2017  
ON A LAG BASIS  
(Refer to Payroll Bulletins for Submission Dates)**

PAYROLL PERIOD	CHECK DATES
No. 1 April 7 – April 20	May 4
No. 2 April 21 – May 4	May 18
No. 3 May 5 – May 18	June 1
No. 4 May 19 – June 1	June 15
No. 5 June 2 – June 15	June 29
No. 6 June 16 – June 29	July 13
No. 7 June 30 – July 13	July 27
No. 8 July 14 – July 27	August 10
No. 9 July 28 – August 10	August 24
No. 10 August 11 – August 24	September 7
No. 11 August 25 – September 7	September 21
No. 12 September 8 – September 21	October 5
No. 13 September 22 – October 5	October 19
No. 14 October 6 – October 19	November 2
No. 15 October 20 – November 2	November 16
No. 16 November 3 – November 16	November 30
No. 17 November 17 – November 30	December 14
No. 18 December 1 – December 14	December 28
No. 19 December 15 – December 28	January 11
No. 20 December 29 – January 11	January 25
No. 21 January 12 – January 25	February 8
No. 22 January 26 – February 8	February 22
No. 23 February 9 – February 22	March 8
No. 24 February 23 – March 8	March 22
No. 25 March 9 – March 22	April 5
No. 26 March 23 – April 5	April 19

Office of the State Comptroller  
**BUREAU OF STATE PAYROLL SERVICES**  
**INSTITUTION PAYROLL CALENDAR**  
**APRIL 1, 2016 – APRIL 30, 2017**  
**LAG**

**NEW FISCAL YEAR...2017-2018**

Period No. Period No.

	▽	<b>APRIL 2016</b>		<b>OCTOBER 2016</b>	▽
		SUN MON TUE WED THU FRI SAT		SUN MON TUE WED THU FRI SAT	
		1 2		1	
		3 4 5 6 7 8 9		2 3 4 5 6 7 8	
1		10 11 12 13 14 15 16		9 <b>H</b> 11 12 13 14 15	14
		17 18 19 20 21 22 23		16 17 18 19 20 21 22	
2		24 25 26 27 28 29 30		23 24 25 26 27 28 29	15
				30 31	

	▽	<b>MAY 2016</b>		<b>NOVEMBER 2016</b>	▽
		SUN MON TUE WED THU FRI SAT		SUN MON TUE WED THU FRI SAT	
		1 2 3 4 5 6 7		1 2 3 4 5	
		8 9 10 11 12 13 14		6 7 8 9 10 <b>H</b> 12	16
3		15 16 17 18 19 20 21		13 14 15 16 17 18 19	
		22 23 24 25 26 27 28		20 21 22 23 <b>H</b> 25 26	17
4		29 <b>H</b> 31		27 28 29 30	

	▽	<b>JUNE 2016</b>		<b>DECEMBER 2016</b>	▽
		SUN MON TUE WED THU FRI SAT		SUN MON TUE WED THU FRI SAT	
		1 2 3 4		1 2 3	
		5 6 7 8 9 10 11		4 5 6 7 8 9 10	18
5		12 13 14 15 16 17 18		11 12 13 14 15 16 17	
		19 20 21 22 23 24 25		18 19 20 21 22 23 24	19
6		26 27 28 29 30		25 <b>H</b> 27 28 29 30 31	

	▽	<b>JULY 2016</b>		<b>JANUARY 2017</b>	▽
		SUN MON TUE WED THU FRI SAT		SUN MON TUE WED THU FRI SAT	
		1 2		1 <b>H</b> 3 4 5 6 7	20
		3 <b>H</b> 5 6 7 8 9		8 9 10 11 12 13 14	
7		10 11 12 13 14 15 16		15 <b>H</b> 17 18 19 20 21	21
		17 18 19 20 21 22 23		22 23 24 25 26 27 28	
8		24 25 26 27 28 29 30		29 30 31	
		31			

	▽	<b>AUGUST 2016</b>		<b>FEBRUARY 2017</b>	▽
		SUN MON TUE WED THU FRI SAT		SUN MON TUE WED THU FRI SAT	
		1 2 3 4 5 6		1 2 3 4	22
		7 8 9 10 11 12 13		5 6 7 8 9 10 11	
9		14 15 16 17 18 19 20		12 13 14 15 16 17 18	23
		21 22 23 24 25 26 27		19 <b>H</b> 21 22 23 24 25	
10		28 29 30 31		26 27 28	

	▽	<b>SEPTEMBER 2016</b>		<b>MARCH 2017</b>	▽
		SUN MON TUE WED THU FRI SAT		SUN MON TUE WED THU FRI SAT	
		1 2 3		1 2 3 4	24
		4 <b>H</b> 6 7 8 9 10		5 6 7 8 9 10 11	
12		11 12 13 14 15 16 17		12 13 14 15 16 17 18	25
		18 19 20 21 22 23 24		19 20 21 22 23 24 25	
13		25 26 27 28 29 30		26 27 28 29 30 31	26

Period No. ▽

<b>APRIL 2017</b>						
SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
1	9	10	11	12	13	14 15
	16	17	18	19	20	21 22
2	23	24	25	26	27 28	29
	30					

Payday is the Thursday following the ending date of the payroll period. When a payday falls on a holiday, the check will be dated the previous day.

○ = PAYROLL PERIOD ENDING DATE

**H = HOLIDAY**

**INSTITUTION AGENCIES 2016-2017**  
**ON A LAG BASIS**  
(Refer to Payroll Bulletins for Submission Dates)

PAYROLL PERIOD	CHECK DATES
No. 1 March 31 – April 13	April 28
No. 2 April 14 – April 27	May 12
No. 3 April 28 – May 11	May 26
No. 4 May 12 – May 25	June 9
No. 5 May 26 – June 8	June 23
No. 6 June 9 – June 22	July 7
No. 7 June 23 – July 6	July 21
No. 8 July 7 – July 20	August 4
No. 9 July 21 – August 3	August 18
No. 10 August 4 – August 17	September 1
No. 11 August 18 – August 31	September 15
No. 12 September 1 – September 14	September 29
No. 13 September 15 – September 28	October 13
No. 14 September 29 – October 12	October 27
No. 15 October 13 – October 26	November 10
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