



# OFFICE OF PAYROLL ADMINISTRATION

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[www.nyc.gov/payroll](http://www.nyc.gov/payroll)

## US001-12

To: All PMS Agencies  
From: Minnie Curry  
Date: December 28, 2011  
Subject: Tax Changes Effective January 1, 2012

The following tax changes are in effect for payrolls dated January 1, 2012 and after.

**Social Security Medicare**

Social Security Wage Base (PMS Code: 6010) amount increased \$106,800.00 to **\$110,100.00**.  
FICA Tax Employer Share (PMS Code: 6011) amount increased \$106,800.00 to **\$110,100.00**.

**State Withholding Tax –** (PMS Code: 6020) rate decreased from 0.09770 to **0.09620**.

**Income Tax Withholding Allowance:**

Annual Value Federal Exemption: Increased from: \$3,700 to **\$3,800**.  
Non Resident Addtl Taxable Amount: Increased from: \$2,100 to **\$2,150**.

**PMS Deduction Reference was updated to reflect the changes for Federal and State Withholdings.**

**FEDERAL WITHHOLDING TAX – (PMS Code 6015)**

**TABLE 7—ANNUAL Payroll Period**

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
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 \$2,150 . . . . . \$0				Not over \$8,100 . . . . . \$0			
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$2,150	—\$10,850	.. \$0.00 plus 10%	—\$2,150	\$8,100	—\$25,500	.. \$0.00 plus 10%	—\$8,100
\$10,850	—\$37,500	.. \$870.00 plus 15%	—\$10,850	\$25,500	—\$78,800	.. \$1,740.00 plus 15%	—\$25,500
\$37,500	—\$87,800	.. \$4,867.50 plus 25%	—\$37,500	\$78,800	—\$150,800	.. \$9,735.00 plus 25%	—\$78,800
\$87,800	—\$180,800	.. \$17,442.50 plus 28%	—\$87,800	\$150,800	—\$225,550	.. \$27,735.00 plus 28%	—\$150,800
\$180,800	—\$390,500	.. \$43,482.50 plus 33%	—\$180,800	\$225,550	—\$396,450	.. \$48,665.00 plus 33%	—\$225,550
\$390,500	.....	\$112,683.50 plus 35%	—\$390,500	\$396,450	.....	\$105,062.00 plus 35%	—\$396,450

**STATE WITHHOLDING TAX – (PMS Code 6020)**

**SINGLE**

**MARRIED**

Annual Tax Rate Schedule					
L i n e	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	0.0400	\$0
2	8,000	11,000	8,000	0.0450	320.00
3	11,000	13,000	11,000	0.0525	455.00
4	13,000	20,000	13,000	0.0590	560.00
5	20,000	75,000	20,000	0.0645	973.00
6	75,000	90,000	75,000	0.0665	4,521.00
7	90,000	100,000	90,000	0.0758	5,518.00
8	100,000	150,000	100,000	0.0808	6,276.00
9	150,000	200,000	150,000	0.0715	10,316.00
10	200,000	250,000	200,000	0.0815	13,891.00
11	250,000	1,000,000	250,000	0.0735	17,966.00
12	1,000,000	1,050,000	1,000,000	0.4902	73,091.00
13	1,050,000	.....	1,050,000	0.0962	97,601.00

Annual Tax Rate Schedule					
L i n e	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	0.0400	\$0
2	8,000	11,000	8,000	0.0450	320.00
3	11,000	13,000	11,000	0.0525	455.00
4	13,000	20,000	13,000	0.0590	560.00
5	20,000	75,000	20,000	0.0645	973.00
6	75,000	90,000	75,000	0.0665	4,521.00
7	90,000	100,000	90,000	0.0728	5,518.00
8	100,000	150,000	100,000	0.0778	6,246.00
9	150,000	200,000	150,000	0.0808	10,136.00
10	200,000	300,000	200,000	0.0715	14,176.00
11	300,000	350,000	300,000	0.0815	21,326.00
12	350,000	1,000,000	350,000	0.0735	25,401.00
13	1,000,000	2,000,000	1,000,000	0.0765	73,176.00
14	2,000,000	2,050,000	2,000,000	0.8842	149,676.00
15	2,050,000	.....	2,050,000	0.0962	193,886.00

**Payroll Tax Cut Temporarily Extended into 2012**

The Temporary Payroll Tax Cut Continuation Act of 2011 temporarily extends the two percentage point payroll tax cut for employees, continuing the reduction of their Social Security tax withholding rate from 6.2 percent to 4.2 percent of wages paid through Feb. 29, 2012.

If you have any questions please contact [cpsm-admin-ct@payroll.nyc.gov](mailto:cpsm-admin-ct@payroll.nyc.gov).

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