



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 Married
Married, but withhold at higher single rate
Note: If married but legally separated, mark an **X** in the *Single or Head of household* box.

Are you a resident of New York City (this includes the Bronx, Brooklyn, Manhattan, Queens, and Staten Island)? Yes No
Are you a resident of Yonkers? Yes No

Before making any entries, see Note, and if applicable, complete the worksheet in the instructions.

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

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

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

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

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's signature	Date
----------------------	------

Employee: Give this form to your employer and keep a copy for your records. Remember to review this form once a year and update it if needed.

Note: Single taxpayers with one job and zero dependents, enter **0** on lines 1 and 2 (if applicable). Married taxpayers with or without dependents, heads of household or taxpayers that expect to itemize deductions or claim tax credits, or both, complete the worksheet in the instructions. Visit our website at www.tax.ny.gov (search: *it-2104-i*) or scan the QR code.

Employer: Keep this certificate with your records.

If any of the following apply, mark an **X** in each corresponding box, complete the additional information requested, and send an additional copy of this form to New York State. See **Employer** in the instructions. Visit our website at www.tax.ny.gov (search: *it-2104-i*) or scan the QR code.

A Employee claimed more than 14 exemption allowances for New York State A

B Employee is a new hire or a rehire ... B First date employee performed services for pay (mmdyyyy) (see Box B instructions):

You may report new hire information online instead of mailing the form to New York State. Visit www.nynewhire.com/#/login.

Note: Employers **must** report individuals under an **independent contractor arrangement** with contracts in excess of \$2,500 using the online reporting website www.nynewhire.com/#/login, **not** Form IT-2104.

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

If Yes, enter the date the employee qualifies (mmdyyyy):

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





Instructions for Form IT-2104

Employee's Withholding Allowance Certificate

New York State • New York City • Yonkers

IT-2104-I

Overview

Form IT-2104 is completed by you, as an employee, and given to your employer to instruct them how much New York State (and New York City and Yonkers) tax to withhold from your pay and send to the New York State Tax Department on your behalf.

Your employer will use the information you provide on this form—including residency, marital status, and allowances—to withhold these taxes from your pay. The more allowances you claim, the lower the amount of tax your employer will withhold from your paycheck.

Definition

Allowances: A withholding allowance is an exemption that lowers the amount of income tax your employer must deduct from your paycheck. A larger number of withholding allowances means a smaller New York income tax deduction from your paycheck, and a smaller number of allowances means a larger New York income tax deduction from your paycheck.

Changes effective beginning 2026

Form IT-2104-I has been revised for tax years beginning on or after January 1, 2026. If you previously filed Form IT-2104 prior to January 1, 2026 and used the worksheet or charts, you should complete a new 2026 Form IT-2104 and give it to your employer.

Who should file this form

Complete Form IT-2104 and file it with your employer each year if any of the following apply:

Life changes

- you are no longer a dependent
- you got married
- you became divorced or legally separated
- you had a child
- you moved into or out of New York City or Yonkers

Income changes

- your wages increased and you expect to earn \$107,650 or more during the tax year
- the total of your income and your spouse's income increased to \$107,650 or more for the tax year
- you have significantly more or less income from other sources or from another job, including self-employment

Job changes

- you started or ended a new job
- you are a covered employee of an employer that has elected to participate in the Employer Compensation Expense Program

Tax situation changes

- you itemize your deductions on your personal income tax return
- you are eligible for New York State credits (such as the earned income, child and dependent care, or college tuition credits)

- you owed tax or received a large refund when you filed your personal income tax return for the past year
- you no longer qualify for exemption from withholding
- the Internal Revenue Service (IRS) advised you that you are entitled to fewer allowances than claimed on your original federal Form W-4 (submitted to your employer for tax year 2019 or earlier), and you claimed the disallowed allowances on your original Form IT-2104

Tax years 2019 or earlier

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

Tax years 2020 or later

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

How often to submit Form IT-2104 to your employer

When you start a new job, complete Form IT-2104. You should review the form you submitted for each job you have every year. Whenever your tax situation changes and you need to update the number of allowances you may claim, submit a new Form IT-2104 to your employer.

Claiming the correct number of withholding allowances

General information

Calculations

Calculate the number of withholding allowances you want to claim in Part 1 and Part 4 of the worksheet. If you want more tax withheld, you may claim fewer allowances.

Allowances you may not claim

You may **not** claim a withholding allowance for yourself or, if married, your spouse.

If you have 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.

If you claim all your allowances at your higher-paying job and zero allowances at the lower-paying job, your withholding will better match your total tax liability.

Dependents

If you are a dependent of another taxpayer and expect to earn more than \$3,100, you should reduce your withholding allowances by one for each \$1,000 of income over \$2,500. This will help make sure your employer withholds enough tax. If you calculate a negative number of allowances (less than zero), see *Claiming negative allowances* and *Additional withholding amounts*.

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 Form IT-2104. If you have only one job, you may also choose to claim two additional withholding allowances on line 15 of the worksheet.

Single or head of household taxpayers with two or more jobs

If you are a single or head of household taxpayer, and your combined wages from all your 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 employer for your higher-paying job. If you calculate a negative number of allowances (less than zero), see *Claiming negative allowances*.

If you are a single or head of household taxpayer, and your combined wages from all your jobs are **between \$107,650 and \$2,263,265**, use the charts in Part 6 and enter the additional withholding amount from the chart on line 3 of Form IT-2104.

Married couples with both spouses working

If you and your spouse both work, you should each file a separate IT-2104 certificate with your own employers.

If the higher wage-earning spouse claims all the allowances the couple is entitled to, and the lower wage-earning spouse claims zero allowances, your withholding will better match your total tax liability. **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 *Married, but withhold at higher single rate* box at the top of the certificate, and divide the total number of allowances that you calculate on line 19 and line 31 of the worksheet (if applicable) between you and your working spouse
- **\$107,650 or more**, use the charts in Part 5 and enter the additional withholding amount on line 3 of Form IT-2104

Married taxpayers with two or more jobs

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

Specific information

Follow these instructions to make sure you withhold the correct amount, so that you will not owe additional tax when you file your income tax return.

Claiming more than 14 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. The Tax Department will review your certificate and notify your employer of any adjustments that must be made to either the filing status or number of withholding allowances permitted, or both.

Claiming negative allowances

If you use the worksheet and calculate a negative number of allowances (less than zero) on lines 1 or 2 of Form IT-2104 and your employer cannot accommodate negative allowances, **enter 0** and see *Additional withholding amounts*.

Income from sources other than wages

If you have more than \$1,000 of income from sources other than wages (such as self-employment income, interest, dividends, or alimony received) and do not make estimated tax payments for that income, reduce the number of allowances claimed on line 1 and line 2 (if applicable) of the form by one for each \$1,000 of nonwage income. If you calculate a negative number of allowances (less than zero), see *Claiming negative allowances*.

If you have significant amounts of nonwage income (income that is not reported on federal Form W-2), you may also consider making quarterly estimated tax payments directly to the Tax Department. For more information, see *Estimated taxes* on our website, (search: *estimated*), or Form IT-2105-I, *Instructions for Form IT-2105, Estimated Tax Payment Voucher for Individuals, or Need help?*.

Claiming other credits

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 as follows:

1. Find your filing status and your New York adjusted gross income (NYAGI) in the chart below.
2. Divide the amount of the expected credit by the number indicated. (To determine the amount, see the instructions for the credit you are claiming.)
3. Enter the result (rounded to the nearest whole number) on line 14 of the worksheet.

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	59
Between \$215,400 and \$1,077,550	Between \$269,300 and \$1,616,450	Between \$323,200 and \$2,155,350	68
Between \$1,077,550 and \$5,000,000	Between \$1,616,450 and \$5,000,000	Between \$2,155,350 and \$5,000,000	96
Between \$5,000,000 and \$25,000,000	Between \$5,000,000 and \$25,000,000	Between \$5,000,000 and \$25,000,000	100
Over \$25,000,000	Over \$25,000,000	Over \$25,000,000	110

Example: You are married and expect your NYAGI 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 59. $160/59 = 2.7119$. The additional withholding allowance would be 3. Enter **3** on line 14.

Additional withholding amounts

To ask your employer to withhold an additional amount each pay period, complete lines 3, 4, and 5 on Form IT-2104, as applicable.

In most instances, if you calculate a negative number of allowances and your employer cannot accommodate that, you should ask to withhold these amounts **for each negative allowance claimed**:

- New York State (line 3): an additional \$1.85 of tax withheld per week
- New York City (line 4): an additional \$0.80 of tax withheld per week
- Yonkers residents (line 5): an additional 16.75% (0.1675) of the New York State amount

Note: The additional amounts provided in these instructions or calculated using the charts in Part 5 or Part 6 are accurate for a **weekly** payroll. Therefore, if you are not paid on a weekly basis, you will need to adjust the amounts that you calculate. For example, if you are paid biweekly, you must double the amounts you calculated.

Avoid under withholding

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

Exemption from withholding

You cannot use Form IT-2104 to claim exemption from withholding. To claim exemption from income tax withholding, you **must** file one of the following with your employer:

- Form IT-2104-E, *Certificate of Exemption from Withholding*
- Form IT-2104-IND, *New York State Certificate of Exemption from Withholding*
- Form IT-2104-MS, *New York State Withholding Exemption Certificate for Military Service Personnel*

To determine if you are eligible to file any of the listed forms, see their corresponding instructions on our website at www.tax.ny.gov.

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:

1. Mark an **X** in box A.
2. 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**

Private delivery services – If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

3. If the employee is also a new hire or rehire, see box B instructions.

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

Quarter	Due date	Quarter	Due date
January 1 through March 31	April 30	July 1 through September 30	October 31
April 1 through June 30	July 31	October 1 through December 31	January 31

Box B

If you are submitting a copy of this form to comply with New York State's New Hire Reporting Program:

1. Mark an **X** in box B.
2. Enter the first day the employee performs services 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.)
3. 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.
4. Within 20 days of hiring, submit the completed form as follows:

By mail

**NYS TAX DEPARTMENT
NEW HIRE NOTIFICATION
PO BOX 15119
ALBANY NY 12212-5119**

Online

To report newly-hired or rehired employees online instead of submitting this form, visit www.nynewhire.com/#/login.

Note: Employers **must** report individuals under an **independent contractor arrangement** with contracts in excess of \$2,500 using the New York New Hire Online Reporting Center, **not** Form IT-2104.

For more information, see *New hire reporting* or visit our website at www.tax.ny.gov (search: *new hire*).

Worksheet

Part 1 – Complete this part to calculate your withholding allowances for New York State and Yonkers (line 1 of Form IT-2104). For assistance, see *Tips and reminders* for completing the worksheet.

6 Enter the number of dependents that you will claim on your state return (<i>do not include yourself or, if married, your spouse</i>)	6 _____
For lines 7, 8, and 9, enter 1 for each credit you expect to claim on your state return.	
7 College tuition credit	7 _____
8 New York State household credit	8 _____
9 Real property tax credit	9 _____
For lines 10, 11, and 12, enter 3 for each credit you expect to claim on your state return.	
10 Child and dependent care credit	10 _____
11 Earned income credit	11 _____
12 Empire State child credit	12 _____
13 New York City school tax credit: If you expect to be a resident of New York City for any part of the tax year, enter 2	13 _____
14 Other credits (<i>see instructions</i>)	14 _____
15 Head of household status and only one job: if applicable, enter 2	15 _____
16 Enter an estimate of your federal adjustments to income, such as deductible IRA contributions you will make for the tax year. Total estimate \$ _____. Divide this estimate by \$1,000. Drop any fraction and enter the number	16 _____
17 If you expect to be a covered employee of an employer who elected to pay the employer compensation expense tax in 2026, complete Part 3 and enter the number from line 28	17 _____
18 If you expect to itemize deductions on your state tax return, complete Part 2 and enter the number from line 23. All others enter 0	18 _____
19 Add lines 6 through 18. Enter the result here and on line 1 of Form IT-2104. 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 or Married couples with both spouses working</i>	19 _____

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

20 Enter your estimated New York itemized deductions for the tax year (<i>see Form IT-196 and its instructions; enter the amount from line 49</i>)	20 _____
21 Based on your federal filing status, enter the applicable amount from the standard deduction table	21 _____
22 Subtract line 21 from line 20 (<i>if line 21 is larger than line 20, enter 0 here and on line 18</i>)	22 _____
23 Divide line 22 by \$1,000. Drop any fraction and enter the result here and on line 18	23 _____

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

24 Expected annual wages and compensation from electing employer in 2026	24 _____
25 Line 24 minus \$40,000 (if zero or less, stop)	25 _____
26 Line 25 multiplied by 0.05	26 _____
27 Line 26 multiplied by 0.935	27 _____
28 Divide line 27 by 65. Drop any fraction and enter the result here and on line 17	28 _____

Part 4 – Complete this part to calculate your withholding allowances for New York City (line 2 of Form IT-2104).

29 Enter the amount from line 6	29 _____
30 Add lines 15 through 18 and enter total here	30 _____
31 Add lines 29 and 30. Enter the result here and on line 2 of Form IT-2104	31 _____

Standard deduction table

Filing status	Amount	Filing status	Amount
Single (cannot be claimed as a dependent)	\$8,000	Qualifying surviving spouse	\$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

	Additional withholding amounts based on combined wages between \$1,724,300 and \$2,263,265									
Higher earner's wages (see below)	\$1,724,300 - \$1,778,149	\$1,778,150 - \$1,832,049	\$1,832,050 - \$1,885,949	\$1,885,950 - \$1,939,799	\$1,939,800 - \$1,993,699	\$1,993,700 - \$2,047,599	\$2,047,600 - \$2,101,499	\$2,101,500 - \$2,155,349	\$2,155,350 - \$2,209,299	\$2,209,300 - \$2,263,265
\$862,050 – \$915,949	\$36	\$39								
\$915,950 – \$969,899	\$36	\$39	\$42	\$45						
\$969,900 – \$1,023,749	\$36	\$39	\$42	\$45	\$48	\$51				
\$1,023,750 – \$1,077,549	\$36	\$39	\$42	\$45	\$48	\$51	\$54	\$57		
\$1,077,550 – \$1,131,499	\$34	\$37	\$40	\$43	\$46	\$50	\$53	\$56	\$1,233	\$1,262
\$1,131,500 – \$1,185,399	\$31	\$34	\$37	\$40	\$43	\$46	\$50	\$53	\$1,230	\$1,262
\$1,185,400 – \$1,239,249	\$28	\$31	\$34	\$37	\$40	\$43	\$46	\$50	\$1,227	\$1,259
\$1,239,250 – \$1,293,199	\$25	\$28	\$31	\$34	\$37	\$40	\$43	\$46	\$1,224	\$1,256
\$1,293,200 – \$1,347,049	\$22	\$25	\$28	\$31	\$34	\$37	\$40	\$43	\$1,221	\$1,253
\$1,347,050 – \$1,400,949	\$18	\$22	\$25	\$28	\$31	\$34	\$37	\$40	\$1,218	\$1,250
\$1,400,950 – \$1,454,849	\$74	\$19	\$22	\$25	\$28	\$31	\$34	\$37	\$1,215	\$1,247
\$1,454,850 – \$1,508,699	\$61	\$74	\$18	\$22	\$25	\$28	\$31	\$34	\$1,212	\$1,244
\$1,508,700 – \$1,562,549	\$49	\$61	\$74	\$19	\$22	\$25	\$28	\$31	\$1,208	\$1,241
\$1,562,550 – \$1,616,449	\$51	\$49	\$61	\$74	\$18	\$22	\$25	\$28	\$1,205	\$1,237
\$1,616,450 – \$1,670,399	\$46	\$51	\$49	\$62	\$74	\$18	\$22	\$25	\$1,202	\$1,234
\$1,670,400 – \$1,724,299	\$26	\$46	\$51	\$49	\$62	\$74	\$18	\$22	\$1,199	\$1,231
\$1,724,300 – \$1,778,149	\$9	\$26	\$46	\$51	\$49	\$62	\$74	\$19	\$1,196	\$1,228
\$1,778,150 – \$1,832,049		\$9	\$26	\$46	\$51	\$49	\$62	\$74	\$1,193	\$1,225
\$1,832,050 – \$1,885,949			\$9	\$27	\$46	\$51	\$49	\$62	\$1,249	\$1,222
\$1,885,950 – \$1,939,799				\$9	\$26	\$46	\$51	\$49	\$1,236	\$1,278
\$1,939,800 – \$1,993,699					\$9	\$26	\$46	\$51	\$1,223	\$1,265
\$1,993,700 – \$2,047,599						\$9	\$26	\$46	\$1,226	\$1,252
\$2,047,600 – \$2,101,499							\$9	\$26	\$1,220	\$1,255
\$2,101,500 – \$2,155,349								\$9	\$1,201	\$1,249
\$2,155,350 – \$2,209,299									\$16	\$55
\$2,209,300 – \$2,263,265										\$16

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

- a married couple with both spouses working, where both spouse's individual wages are 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 one of these instances applies to you and you would like to request additional withholding from your wages, contact the Tax Department for assistance (see *Need help?*).

	Additional withholding amounts based on combined wages between \$1,724,300 and \$2,263,265										
Higher wage (see below)	\$1,724,300 - \$1,778,149	\$1,778,150 - \$1,832,049	\$1,832,050 - \$1,885,949	\$1,885,950 - \$1,939,799	\$1,939,800 - \$1,993,699	\$1,993,700 - \$2,047,599	\$2,047,600 - \$2,101,499	\$2,101,500 - \$2,155,349	\$2,155,350 - \$2,209,299	\$2,209,300 - \$2,263,265	
\$862,050 – \$915,949	\$989	\$1,021									
\$915,950 – \$969,899	\$989	\$1,021	\$1,053	\$1,086							
\$969,900 – \$1,023,749	\$989	\$1,021	\$1,053	\$1,086	\$1,118	\$1,150					
\$1,023,750 – \$1,077,549	\$989	\$1,021	\$1,053	\$1,086	\$1,118	\$1,150	\$1,182	\$1,214			
\$1,077,550 – \$1,131,499	\$393	\$425	\$457	\$490	\$522	\$554	\$586	\$618	\$650	\$70	
\$1,131,500 – \$1,185,399	\$361	\$393	\$425	\$458	\$490	\$522	\$554	\$586	\$618	\$650	
\$1,185,400 – \$1,239,249	\$329	\$361	\$393	\$425	\$458	\$490	\$522	\$554	\$586	\$618	
\$1,239,250 – \$1,293,199	\$297	\$329	\$361	\$393	\$425	\$458	\$490	\$522	\$554	\$586	
\$1,293,200 – \$1,347,049	\$265	\$297	\$329	\$361	\$393	\$425	\$458	\$490	\$522	\$554	
\$1,347,050 – \$1,400,949	\$233	\$265	\$297	\$329	\$361	\$393	\$425	\$458	\$490	\$522	
\$1,400,950 – \$1,454,849	\$201	\$233	\$265	\$297	\$329	\$361	\$393	\$425	\$457	\$490	
\$1,454,850 – \$1,508,699	\$169	\$201	\$233	\$265	\$297	\$329	\$361	\$393	\$425	\$457	
\$1,508,700 – \$1,562,549	\$176	\$169	\$201	\$233	\$265	\$297	\$329	\$361	\$393	\$425	
\$1,562,550 – \$1,616,449	\$134	\$176	\$169	\$201	\$233	\$265	\$297	\$329	\$361	\$393	
\$1,616,450 – \$1,670,399	\$103	\$134	\$176	\$169	\$201	\$233	\$265	\$297	\$329	\$361	
\$1,670,400 – \$1,724,299	\$56	\$103	\$134	\$176	\$169	\$201	\$233	\$265	\$297	\$329	
\$1,724,300 – \$1,778,149	\$16	\$55	\$103	\$134	\$176	\$169	\$201	\$233	\$265	\$297	
\$1,778,150 – \$1,832,049		\$16	\$55	\$103	\$134	\$176	\$169	\$201	\$233	\$265	
\$1,832,050 – \$1,885,949			\$16	\$56	\$103	\$134	\$176	\$169	\$201	\$233	
\$1,885,950 – \$1,939,799				\$16	\$55	\$103	\$134	\$176	\$168	\$201	
\$1,939,800 – \$1,993,699					\$16	\$55	\$103	\$134	\$176	\$168	
\$1,993,700 – \$2,047,599						\$16	\$56	\$103	\$134	\$176	
\$2,047,600 – \$2,101,499							\$16	\$55	\$103	\$134	
\$2,101,500 – \$2,155,349								\$16	\$55	\$103	
\$2,155,350 – \$2,209,299									\$16	\$55	
\$2,209,300 – \$2,263,265										\$16	

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

Need help?



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

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

Telephone assistance

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



New York State, City of New York, and City of Yonkers Certificate of Nonresidence and Allocation of Withholding Tax

Employee: Complete this form and return it to your employer. If you become a New York State, New York City, or Yonkers resident, or you substantially change the percentage of services performed within New York State or Yonkers, you must notify your employer within 10 days. A penalty of \$500 may be imposed for furnishing false information that decreases the withholding amount.

Employee's first name and middle initial		Last name		Social Security number		Employer's name			
Street address						Street address			
City		State		ZIP code		City		State	ZIP code

Mark an X in the appropriate boxes below:

(See definitions for *resident*, *nonresident*, and *part-year resident* on page 2 of this form.)

Part 1 – New York State

- I certify that I am not a resident of New York State and that my residence is as stated above.
- I estimate that _____ % of my services during the year will be performed within New York State and subject to New York State withholding tax.

Part 2 – New York City

- I certify that I am not a resident of New York City and that my residence is as stated above.

Part 3 – Yonkers

- I certify that I am not a resident of Yonkers and that my residence is as stated above.
- I estimate that _____ % of my services during the year will be performed within Yonkers.

I will notify my employer within 10 days of any change in the percentage of my services performed within New York State or Yonkers, or of a change in my status from nonresident to resident of New York State, New York City, or Yonkers.

Employee's signature	Date
----------------------	------

Employer: You must withhold the applicable amount of New York State, New York City, or Yonkers tax from wages (or from the percentage of wages shown above) paid to employees who file this certificate. **Keep this certificate with your records. You must keep this certificate and have it available for inspection by the Tax Department.**

Instructions

Resident and nonresident defined

To determine whether or not you are a resident of New York State, New York City, or Yonkers, you must consider your *domicile* and *permanent place of abode*.

In general:

- your *domicile* is the place you intend to have as your permanent home, and
- a *permanent place of abode* is a residence (a building or structure where a person can live) that you permanently maintain—whether you own it or not—that is suitable for year-round use.
A permanent place of abode usually includes a residence your spouse owns or leases. For additional information, visit www.tax.ny.gov (search: *permanent*).

Resident

You are a New York State resident if one of the following applies:

- you maintain a permanent place of abode in New York State for substantially all of the tax year and spend 184 days or more (a part of a day is a day for this purpose) in New York State during the tax year, whether or not domiciled in New York State; **or**
- your domicile is New York State.

However, even if your domicile is New York State, you are not a resident if you meet **all three** of the conditions in either Group A or Group B below:

Group A:

- You did not maintain any permanent place of abode in New York State during the tax year, **and**
- you maintained a permanent place of abode outside New York State during the entire tax year, **and**
- you spent **30 days or less** (a part of a day is a day for this purpose) in New York State during the tax year.

Group B:

- You were in a foreign country for at least 450 days (a part of a day is a day for this purpose) during any period of 548 consecutive days, **and**
- you, your spouse (unless legally separated), and minor children spent **90 days or less** (a part of a day is a day for this purpose) in New York State during this 548-day period; **and**
- during the nonresident portion of the tax year in which the 548-day period begins, and during the nonresident portion of the tax year in which the 548-day period ends, you were present in New York State for no more than the number of days which bears the same ratio to 90 as the number of days in such portion of the tax year bears to 548. The following formula illustrates this condition:

$$\frac{\text{number of days in the nonresident portion}}{548} \times 90 = \text{maximum number of days allowed in New York State}$$

To determine if you are a New York City or Yonkers resident, substitute *New York City* or *Yonkers*, whichever is applicable, for *New York State* in the above definition.

Members of the military and military spouses

Special rules under the Servicemembers Civil Relief Act apply to members of the military and their spouses for determining residency.

For more information, visit our website at www.tax.ny.gov (search: *military*).

Nonresident and part-year resident

If you do not meet the above definition of a resident, you are a *nonresident*. If you meet the definition of resident or nonresident for only part of the year, you are a *part-year resident*.

Percent of services

You may calculate the percent of services performed in New York State or Yonkers using days, miles, time, or similar criteria.

Example: *An individual works in New York State two out of five days for the entire year. That individual performs 40% of all services in New York State.*

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

Need help?



Visit our website at www.tax.ny.gov

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

Telephone assistance

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

**FOR THE FOLLOWING PAGES,
ONLY FILL IN THE NOTICE OF PAY
RATE AND PAYDAY THAT IS
APPLICABLE TO THE EMPLOYEE.**

**Notice and Acknowledgement of Pay Rate and Payday
Under Section 195.1 of the New York State Labor Law
Notice for Hourly Rate Employees**

1. Employer Information

Name:

Doing Business As (DBA) Name(s):

FEIN (optional):

Physical Address:

Mailing Address:

Phone:

() -

3. Employee's rate of pay:

\$ _____ per hour

4. Allowances taken:

None

Tips: _____ per hour

Meals: _____ per meal

Lodging: _____

Other: _____

5. Regular payday: _____

6. Pay is:

Weekly

Bi-weekly

Other: _____

7. Overtime Pay Rate:

\$ _____ per hour (This must be at least 1½ times the worker's regular rate with few exceptions.)

8. Employee Acknowledgement:

On this day I have been notified of my pay rate, overtime rate (if eligible), allowances, and designated pay day on the date given below. I told my employer what my primary language is.

Check one:

I have been given this pay notice in English because it is my primary language.

My primary language is: _____.

I have been given this pay notice in English only, because the Department of Labor does not yet offer a pay notice form in my primary language.

Print Employee Name

Employee Signature

___ / ___ / ____

Date

Preparer's Name and Title

The employee must receive a signed copy of this form. The employer must keep the original for 6 years.

Please note: It is unlawful for an employee to be paid less than an employee of the opposite sex for equal work. Employers also may not prohibit employees from discussing wages with their co-workers.

Notice and Acknowledgement of Pay Rate and Payday Under Section 195.1 of the New York State Labor Law Notice for Exempt Employees

1. Employer Information

Name: _____

Doing Business As (DBA) Name(s): _____

FEIN (optional):

____ - ____ - ____ - ____ - ____ - ____

Physical Address: _____

Mailing Address: _____

Phone:

(____) ____ - ____

3. Employee's pay rate(s): State if pay is based on an hourly, salary, day rate, piece rate, or other basis.

Employers may not pay a non-hourly rate to a non-exempt employee in the Hospitality Industry, except for commissioned salespeople.

4. Allowances taken:

None

Tips: _____ per hour

Meals: _____ per meal

Lodging: _____

Other: _____

5. Regular payday: _____

6. Pay is:

Weekly

Bi-weekly

Other: _____

7. Overtime Pay Rate:

Most workers in NYS must receive at least 1½ times their regular rate of pay for all hours worked over 40 in a workweek, with few exceptions. A limited number of employees must only be paid overtime at 1½ times the minimum wage rate, or not at all.

This employee is exempt from overtime under the following exemption (optional):

8. Employee Acknowledgement:

On this day, I received notice of my pay rate, overtime rate (if eligible), allowances, and designated payday. I told my employer what my primary language is.

Check one:

I have been given this pay notice in English only because it is my primary language.

My primary language is: _____

I have been given this pay notice in English only, because the Department of Labor does not yet offer a pay notice form in my primary language.

Print Employee Name

Employee Signature

____ / ____ / ____

Date

Preparer Name and Title

The employee must receive a signed copy of this form. The employer must keep the original for 6 years.

Please note: It is unlawful for an employee to be paid less than an employee of the opposite sex for equal work. Employers also may not prohibit employees from discussing wages with their co-workers.

Notice and Acknowledgement of Pay Rate and Payday Under Section 195.1 of the New York State Labor Law Notice for Multiple Hourly Rate Employees

1. Employer Information

Name:

Doing Business As (DBA) name(s):

FEIN (optional):

Physical Address:

Mailing Address:

Phone:

() -

3. Employee's rate(s) of pay for each type of work or shift:

\$ _____ per hour for _____

\$ _____ per hour for _____

\$ _____ per hour for _____

4. Allowances taken:

None

Tips: _____ per hour

Meals: _____ per meal

Lodging: _____

Other: _____

5. Regular payday: _____

6. Pay is:

Weekly

Bi-weekly

Other: _____

7. Overtime Pay Rate(s) for each type of work or shift:

This must be at least 1½ times the worker's weighted average of the multiple rates of pay for the week, with few exceptions. The weighted average is the total regular pay divided by the total hours worked in the week. The overtime rate may vary from week to week depending on how many hours you worked at each rate of pay. The overtime rate may vary from week to week.

8. Employee Acknowledgement:

On this day I have been notified of my pay rate, overtime rate (if eligible), allowances, and designated payday on the date given below. I told my employer what my primary language is.

Check one:

I have been given this pay notice in English because it is my primary language.

My primary language is: _____
I have been given this pay notice in English only, because the Department of Labor does not yet offer a pay notice form in my primary language.

Print Employee's Name

Employee's Signature

____ / ____ / ____

Date

Preparer's Name and Title

The employee must receive a signed copy of this form. The employer must keep the original for 6 years.

Please note: It is unlawful for an employee to be paid less than an employee of the opposite sex for equal work. Employers also may not prohibit employees from discussing wages with their co-workers.

**Notice and Acknowledgement of Pay Rate and Payday
Under Section 195.1 of the New York State Labor Law
Notice for Employees Paid a Weekly Rate or a Salary for a Fixed Number of Hours
(40 or Fewer in a Week)**

1. Employer Information

Name: _____

Doing Business As (DBA) Name(s): _____

FEIN (optional):
_____ - _____

Physical Address: _____

Mailing Address: _____

Phone:
(____) _____ - _____

2. Notice given:

At hiring

Before a change in pay rate(s), allowances claimed or payday

3. Employee's Pay Rate:

\$ _____ per _____

Weekly hours: _____ (Specify the number of hours for which the weekly rate or salary will be paid.)

Employers may not pay a non-hourly rate to a non-exempt employee in the Hospitality Industry, except for commissioned salespeople.

4. Allowances taken:

None _____

Tips: _____ per hour

Meals: _____ per meal

Lodging: _____

Other: _____

5. Regular payday: _____

6. Pay is:

Weekly _____

Bi-weekly _____

Other: _____

7. Overtime Pay Rate:

\$ _____ per hour (This must be at least 1½ times the worker's regular rate, with few exceptions.)

8. Employee Acknowledgement:

On this day, I have been notified of my pay rate, overtime rate (if eligible), allowances, and designated payday. I told my employer what my primary language is.

Check one:

I have been given this pay notice in English only because it is my primary language.

My primary language is: _____

I have been given this pay notice in English only, because the Department of Labor does not yet offer a pay notice form in my primary language.

Print Employee Name

Employee Signature

___ / ___ / ___
Date

Preparer Name and Title

The employee must receive a signed copy of this form. The employer must keep the original for 6 years.

Please note: It is unlawful for an employee to be paid less than an employee of the opposite sex for equal work. Employers also may not prohibit employees from discussing wages with their co-workers.

**Notice and Acknowledgement of Pay Rate and Payday
Under Section 195.1 of the New York State Labor Law
Notice for Employees Paid Salary for Varying Hours, Day Rate,
Piece Rate, Flat Rate or Other Non-Hourly Pay**

1. Employer Information

Name: _____

Doing Business As (DBA) Name(s): _____

FEIN (optional):
_____ - _____

Physical Address: _____

Mailing Address: _____

Phone:
(____) _____ - _____

2. Notice given:

At hiring

Before a change in pay rate(s),
allowances claimed or payday

3. Regular payday: _____

4. Employee's Pay Rate:

\$ _____ per _____

Specify the basis for the rate paid, i.e. salary for varying hours, day rate, etc.

Employers may not pay a non-hourly rate to a non-exempt employee in the Hospitality Industry, except for commissioned salespeople.

5. Allowances taken:

None _____

Tips: _____ per hour

Meals: _____ per meal

Lodging: _____

Other: _____

6. Pay is:

Weekly _____

Bi-weekly _____

Other: _____

7. Overtime Pay Rate:

In most cases the overtime rate will be 1½ times the regular rate of pay for the week. The regular rate of pay is the total weekly pay divided by the hours worked in the week.

In most cases, it is illegal to pay a fixed weekly rate for varying hours worked over 40 per week. The Department of Labor strongly discourages weekly rates for non-exempt employees, since underpayments often result.

8. Employee Acknowledgement:

On this day, I received notice of my pay rate, overtime rate (if eligible), allowances, and designated payday. I told my employer what my primary language is.

Check one:

I have been given this pay notice in English because it is my primary language.

My primary language is: _____

I have been given this pay notice in English only, because the Department of Labor does not yet offer a pay notice form in my primary language.

Print Employee's Name

Employee's Signature

____ / ____ / ____

Date

Preparer's Name and Title

The employee must receive a signed copy of this form. The employer must keep the original for 6 years.

Please note: It is unlawful for an employee to be paid less than an employee of the opposite sex for equal work. Employers also may not prohibit employees from discussing wages with their co-workers.

WE ARE YOUR DOL



Department
of Labor

POLICY ON THE RIGHTS OF EMPLOYEES TO EXPRESS BREAST MILK

in the Workplace

INTRODUCTION AND PURPOSE

New York State Labor Law Section 206-c gives all employees in New York the right to express breast milk in the workplace. This law applies to all public and private employers in New York State, regardless of size or the nature of their business.

The New York State Department of Labor has developed the official policy on breast milk expression in the workplace as required by the law, ensuring that all employees know their rights and all employers understand their responsibilities. This policy is the minimum required standard, but employers are encouraged to include additional accommodations tailored to their workplace.

With the information provided below, employees will learn how much time they are allowed for breast milk expression, the kind of space employers are required to provide for breast milk expression, how to notify employers about the need to express breast milk in the workplace, and how to notify the Department of Labor if these rights are not honored.

Employers are required to provide this policy in writing to all employees when they are hired and again every year after. Employers are also required to provide the policy to employees as soon as they return to work following the birth of a child.

USING BREAK TIME FOR BREAST MILK EXPRESSION

Employers must provide thirty (30) minutes of paid break time for their employees to express breast milk when the employee has a reasonable need to express breast milk. Employees must be permitted to use existing paid break or meal time if they need additional time for breast milk expression beyond the paid 30 minutes. This time must be provided for up to three years following childbirth. Employers must provide paid break time as often as an employee reasonably needs to express breast milk. The number of paid breaks an employee will need to express breast milk is unique to each employee and employers must provide reasonable break times based on the individual. Employers are prohibited from discriminating in any way against an employee who chooses to express breast milk in the workplace.

An employer is prohibited from requiring an employee to work before or after their normal shift to make up for any time used as paid break time to express breast milk.

All employers must continue to follow existing federal and state laws, regulations, and guidance regarding mealtimes and paid break time regardless of whether the employee uses such time to express breast milk. For additional information regarding what constitutes a meal period or a break period under state and federal law, please see the following resources:

- NY Department of Labor Website on Day of Rest, Break Time, and Meal Periods:
dol.ny.gov/day-rest-and-meal-periods
- NY Department of Labor FAQs on Meal and Rest Periods:
dol.ny.gov/system/files/documents/2021/03/meal-and-rest-periods-frequently-asked-questions.pdf
- U.S. Department of Labor FLSA FAQ on Meal and Rest Periods:
dol.gov/agencies/whd/fact-sheets/22-flsa-hours-worked
- U.S. Department of Labor FLSA Fact Sheet on Compensation for Break Time to Pump Breast Milk:
dol.gov/agencies/whd/fact-sheets/73-flsa-break-time-nursing-mothers

While an employer cannot require that an employee works while expressing breast milk, Labor Law 206-c does not otherwise prevent an employee from voluntarily choosing to do so if they want to.

Paid breaks provided for the expression of breast milk must be 30 minutes. An employee must be allowed to use regular break or meal time to take a longer paid break if needed. Employees may also opt to take shorter paid breaks.

Employees who work remotely have the same rights to paid time off for the purpose of expressing breast milk, as all other employees who perform their work in-person.

MAKING A REQUEST TO EXPRESS BREAST MILK AT WORK

If an employee wants to express breast milk at work, they must give the employer reasonable advance notice, generally before returning to the workplace if the employee is on leave. This advance notice is to allow the employer time to find an appropriate location and adjust schedules if needed.

Employees wishing to request a room or other location to express breast milk in the workplace should do so by submitting a written request to their direct supervisor or individual designated by their employer for processing requests. Employers must respond to this request for a room or other location to express breast milk in writing within five days.

Employers must notify all employees in writing through email or printed memo when a room or other location has been designated for breast milk expression.

LACTATION ROOM REQUIREMENTS

In addition to providing the necessary time during the workday, employers must provide a private room or alternative location for the purpose of breast milk expression. **The space provided for breast milk expression cannot be a restroom or toilet stall.**

The room or other location must:

- Be close to an employee's work area
- Provide good natural or artificial light
- Be private – both shielded from view and free from intrusion
- Have accessible, clean running water nearby
- Have an electrical outlet (if the workplace is supplied with electricity)
- Include a chair
- Provide a desk, small table, desk, counter or other flat surface

There does not need to be a separate space for every nursing employee. An employer may dedicate a single room or other location for breast milk expression. Should there be more than one employee at a time needing access to a lactation room, an employer may dedicate a centralized location to be used by all employees.

Any space provided for breast milk expression must be close to the work area of the employee(s) using the space. The space must be in walking distance, and the distance to the location should not significantly extend an employee's needed break time.

Employers located in shared work areas, such as office buildings, malls and similar spaces may work together to establish and maintain a dedicated lactation room, as long as such space(s) are a reasonable distance from the employees using the room. Each employer utilizing this common space is individually responsible for making sure the room meets the needs of their employees.

If there is not a separate room or space available for lactation, an employer may use a vacant office or other available room on a temporary basis. This room must not be accessible to the public or other employees while an employee is using it for breast milk expression.

As a last resort, an available cubicle may be used for breast milk expression. A cubicle can only be used if it is fully enclosed with a partition and is not otherwise accessible to the public or other employees while being used for breast milk expression. The cubicle walls must be at least seven feet tall to insure the employee's privacy.

To ensure privacy, if the lactation room has a window, it must be covered with a curtain, blind or other covering.

In addition, the lactation space should have a door equipped with a functional lock. If this is not possible (such as in the case of a fully enclosed cubicle), as a last resort, an employer must utilize a sign advising the space is in use and not accessible to other employees or the public.

If the workplace has a refrigerator, employers must allow employees to use it to store breast milk. However, employers are not responsible for ensuring the safekeeping of expressed milk stored in any refrigerator in the workplace.

Employees are required to store all expressed milk in closed containers and bring milk home each evening.

The space designated for expressing breast milk must be maintained and clean at all times.

If an employer can demonstrate undue hardship in providing a space with the above requirements, the employer must still provide a room or other location - other than a restroom or toilet stall - that is in close proximity to the work area where an employee can express breast milk in privacy, that meets as many of the requirements as possible.

Undue hardship is defined in the statute as "causing significant difficulty or expense when considered in relation to the size, financial resources, nature, or structure of the employer's business." **However, an employer may not deny an employee the right to express breast milk in the workplace due to difficulty in finding a location.**

NEW YORK STATE DEPARTMENT OF LABOR RESOURCES

If an employee believes that they are experiencing retaliation for expressing breast milk in the workplace, or that their employer is in violation of this policy, they should contact the New York State Department of Labor's Division of Labor Standards. Call us at **1-888-52-LABOR**, email us at LSAsk@labor.ny.gov, or visit our website at dol.ny.gov/breast-milk-expression-workplace to file a complaint.

A list of our offices is available at dol.ny.gov/location/contact-division-labor-standards.

Complaints are confidential.

FEDERAL RESOURCES

The federal PUMP Act went into effect in 2023, expanding protections for almost all employees expressing breast milk at work. Under the PUMP Act, any covered workers not provided with breaks and adequate space for up to a year after the birth of a child are able to file a complaint with the U.S. Department of Labor or file a lawsuit against their employers. For more information, please visit dol.gov/agencies/whd/pump-at-work.