

# New York Wage and Tax Facts 2019

## MINIMUM WAGE

Minimum Wage:	\$	11.10
Minimum Cash Wage:	\$	7.50
(Tipped Employee)		
Maximum Tip Credit:	\$	3.60
Effective: 12/31/18		

## STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	9.62%

## UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	11,400
Employee Deduction:	None	
Employer Tax Rates:	0.9 - 8.3%	
Standard New Employer Rate:	3.60%	
Voluntary Contribution Permitted:	Yes	

## DISABILITY INSURANCE / PAID FAMILY LEAVE

Employee Deduction:	0.50%
(Up to \$0.60 per week)	
Employer Contribution:	Difference between cost and employee contribution
	0.153% of
Paid Family Leave (employee deduction)	employee's weekly wages

## LOCAL INCOME TAXES

Please contact your payroll specialist for details.

## RECIPROCITY RULES

None

## WORKERS' COMPENSATION

Please contact your insurance provider for details

## STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

## METROPOLITAN COMMUTER TRANSPORTATION MOBILITY TAX (MCTMT)

Rate of 0.34% (employer expense based on wages)

Payroll Expense	MCTMT Rate
Over \$312,500 but not over \$375,000	.11% (.0011)
Over \$375,000 but not over \$437,500	.23% (.0023)
Over \$437,500	.34% (.0034)

The MCTD includes the counties of New York (Manhattan), Bronx, Kings (Brooklyn), Queens, Richmond (Staten Island), Rockland, Nassau, Suffolk, Orange, Putnam, Dutchess, and Westchester.

<https://www.tax.ny.gov/bus/mctmt/default.htm>

## AGENCY WEBSITES

Dept of Taxation & Finance: [www.tax.ny.gov](http://www.tax.ny.gov)

Dept of Labor: [www.labor.ny.gov](http://www.labor.ny.gov)

New Hire Reporting:

<http://www.tax.ny.gov/bus/wt/newhire.htm>