

Impact on Various Income Tax methodologies For Supplemental Income

First Longevity \$1,250 Lump Sum Supplemental Payment

Payment amount	Less Than \$40,000 annual Sal.		\$40,000 and over Annual Sal	
	Single - 0	Married - 0	Single - 0	Married - 0
\$1,250.00				
Annualized - considered reg pay (former)	\$ 237.62	\$ 180.94	\$ 237.62	\$ 180.93
Flat Rate*: Federal (25%) & State 9.65%) Flat rate vs. Annualized	\$ 485.88 \$ 248.26	\$ 485.88 \$ 304.94	\$ 485.88 \$ 248.26	\$ 485.88 \$ 304.95
Aggregate Rate (NYC) Aggregate Rate vs. Annualized	\$ 413.89 \$ 176.27	\$ 321.26 \$ 140.32	\$ 462.17 \$ 224.55	\$ 347.19 \$ 166.26
Aggregate Rate (outside NYC) Aggregate Rate vs. Annualized	\$ 360.76 \$ 123.14	\$ 268.13 \$ 87.19	\$ 409.04 \$ 171.42	\$ 294.06 \$ 113.13

Second Longevity \$2,500 Lump Sum Supplemental Payment

Payment amount	Less Than \$40,000 annual Sal.		\$40,000 and over Annual Sal	
	Single - 0	Married - 0	Single - 0	Married - 0
\$2,500.00				
Annualized - considered reg pay (former)	\$ 558.87	\$ 417.75	\$ 568.87	\$ 417.75
Flat Rate*: Federal (25%) & State 9.65%) Flat rate vs. Annualized	\$ 865.50 \$ 306.63	\$ 865.50 \$ 447.75	\$ 865.50 \$ 296.63	\$ 865.50 \$ 447.75
Aggregate Rate (NYC) Aggregate Rate vs. Annualized	\$ 888.93 \$ 330.06	\$ 709.55 \$ 291.80	\$ 959.69 \$ 390.82	\$ 792.36 \$ 374.61
Aggregate Rate (outside NYC) Aggregate Rate vs. Annualized	\$ 782.68 \$ 223.81	\$ 603.30 \$ 185.55	\$ 853.44 \$ 284.57	\$ 686.11 \$ 268.36

SUPPLEMENTAL WAGE PAYMENTS
TENTATIVE CATEGORIES - CSEA
May 22, 2017

LUMP SUM PAYMENTS

- Longevity Lump Sum
- Uniform Allowance
- Tool Allowance
- Bonus Payments
- DOT Call-Out Response Payment
- Unused Vacation Accruals Lump Sum
- Salary Deferral Lump Sum

INTERMITTENT PAYMENTS

- Holiday Pay
- Standby
- Hazardous Duty
- Intermittent Inconvenience
- Hospital Duty

SETTLEMENTS & AWARDS

- Back Pay
- Front Pay
- Step 3 Out-of-Title Grievance Payments