



METROPOLITAN COMMUTER TRANSPORTATION MOBILITY TAX

The Metropolitan Commuter Transportation Mobility Tax is a new tax imposed on certain employers and self-employed individuals engaging in business within the Metropolitan Commuter Transportation District (MCTD). The MCTD consists of the five boroughs of New York City and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

Employers (including public school districts):

- This tax **applies to you** if you're required to withhold New York State income tax from wages and your payroll expense exceeds \$2,500 in any calendar quarter.
- **Tax rate:** 0.34% (.0034) of your payroll expense for employees employed within the MCTD
- **Effective date:** March 1, 2009 (public school districts: September 1, 2009)
- **Initial period due date:** November 2, 2009
- **Initial payment period:** March 1, 2009 - September 30, 2009 (public school districts: September 1, 2009 - September 30, 2009)

Employers who are required withholding tax PromptTax filers (other than public school districts):

- **Initial period due date:** Same as the date of your first withholding tax PromptTax payment that is due on or after October 31, 2009.
- **Initial payment period:** March 1, 2009 through and including the payroll date for which you made the PromptTax payment.

(continued)

Individuals:

- This tax **applies to you** if you have net earnings from self-employment allocated to the MCTD that exceed \$10,000 for the tax year. (This includes partners in partnerships and members of an LLC treated as a partnership.)
- **Tax rate:** 0.34% (.0034) of net earnings from self-employment allocated to the MCTD during the tax year.
- **Effective date:** Tax years beginning on or after January 1, 2009. For 2009, the tax liability is calculated on 10/12 of your net earnings from self-employment allocated to the MCTD.
- **Initial estimated tax payment due date:** November 2, 2009

Questions?

- Visit www.nystax.gov or call (518) 485-2392 (in-state callers without free long distance call 1 866 579-2498).
- **Get e-mail updates** on tax changes by visiting our Web site and signing up for the department's Subscription Service.