

**New York City Health and Hospitals Corporation  
Nonresident Agreement Under Section 1127 of  
the New York City Charter**

*Instructions: Employee signs and dates original; employer makes two photocopies. Original is forwarded to facility payroll office. Duplicate photocopy is placed in employee's personnel folder. Triplicate photocopy is employee's copy.*

Pursuant to the provisions of Section 1127 of the New York City Charter, I agree that if I am or become a nonresident, as defined in Section 11-1705 of the Administrative Code of the City of New York (see below) or any similar provisions of such Code at any time during my employment by the New York City Health and Hospitals Corporation (HHC), the following conditions will apply:

1. I will pay to the City the difference between my nonresident City earnings tax and the amount of personal income tax I would have to pay on my HHC earnings if I were a City resident. This payment **should not be construed as a City tax**, but rather as a payment made to the City as a condition of employment and continued employment by HHC.
2. HHC may, at each payroll period, deduct and withhold from my wages or compensation an amount equal to the amount it would be required to withhold for City personal income tax on residents to be credited to my City earnings and/or income tax liability and to my liability under Section 1127 of the New York City Charter.
3. No later than May 15th, I will furnish the City Department of Finance with a copy of my state income tax return (if any), including all schedules; my wage and withholding statement (Form NYC 1127.2); and a copy of my federal schedule A, Form 1040, if I have itemized deductions.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Section 11-1705 defines resident and nonresident as follows:

- 1) A resident is an individual:
  - a) who is domiciled in the City, unless (s)he maintains no permanent place of abode in the City, maintains a permanent place of abode elsewhere, and spends in the aggregate not more than 30 days of the taxable year in the City; or
  - b) who is not domiciled in the city, but maintains a permanent place of abode in the City and spends in the aggregate more than 183 days of the taxable year in the City, unless such individual is in active service in the armed forces of the United States.
- 2) A nonresident is an individual who does not qualify as a resident under the definition outlined above.

Form NYC 1127, which you will need to comply with this policy, may be obtained from the City Department of Finance.