

New York City tax rate schedule

Married filing jointly and qualifying widow(er) – filing status ② and ⑤				
If line 38 is:		The tax is:		
over	but not over			
\$ 0	\$ 21,600	2.907% of line 38		
21,600	45,000	\$ 628	plus 3.534%	of the excess over \$ 21,600
45,000	90,000	1,455	plus 3.591%	" " " " 45,000
90,000	500,000	3,071	plus 3.648%	" " " " 90,000
500,000.....		19,155*	plus 3.876%	" " " " 500,000

Single and married filing separately – filing status ① and ③				
If line 38 is:		The tax is:		
over	but not over			
\$ 0	\$ 12,000	2.907% of line 38		
12,000	25,000	\$ 349	plus 3.534%	of the excess over \$ 12,000
25,000	50,000	808	plus 3.591%	" " " " 25,000
50,000	500,000	1,706	plus 3.648%	" " " " 50,000
500,000.....		19,255*	plus 3.876%	" " " " 500,000

Head of household – filing status ④				
If line 38 is:		The tax is:		
over	but not over			
\$ 0	\$ 14,400	2.907% of line 38		
14,400	30,000	\$ 419	plus 3.534%	of the excess over \$ 14,400
30,000	60,000	970	plus 3.591%	" " " " 30,000
60,000	500,000	2,047	plus 3.648%	" " " " 60,000
500,000.....		19,230*	plus 3.876%	" " " " 500,000

* These amounts include an additional amount to recapture the School Tax Reduction (STAR) Program rate reduction benefit for tax rates on taxable income below \$500,000.