

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		3.078%	of line 38
21,600	45,000	\$ 665	plus 3.762%	of the excess over \$ 21,600
45,000	90,000	1,545	plus 3.819%	" " " " 45,000
90,000		3,264	plus 3.876%	" " " " 90,000

Single and married filing separately – filing status ① and ③				
If line 38 is:		The tax is:		
over	but not over			
\$ 0	\$ 12,000		3.078%	of line 38
12,000	25,000	\$ 369	plus 3.762%	of the excess over \$ 12,000
25,000	50,000	858	plus 3.819%	" " " " 25,000
50,000		1,813	plus 3.876%	" " " " 50,000

Head of household – filing status ④				
If line 38 is:		The tax is:		
over	but not over			
\$ 0	\$ 14,400		3.078%	of line 38
14,400	30,000	\$ 443	plus 3.762%	of the excess over \$ 14,400
30,000	60,000	1,030	plus 3.819%	" " " " 30,000
60,000		2,176	plus 3.876%	" " " " 60,000