

TAX YEAR 2007 – NEW YORK CITY PERSONAL INCOME TAX RATES

City Income Tax Rates for Resident Married Individuals Filing Joint Returns and Resident Surviving Spouses

City Taxable Income	Tax Rate
\$21,600 or less	2.907% of income
Over \$21,600, up to \$45,000	\$628 plus 3.534% of excess over \$21,600
Over \$45,000, up to \$90,000	\$1,455 plus 3.591% of excess over \$45,000
Over \$90,000	\$3,071 plus 3.648% of excess over \$90,000

City Income Tax Rates for Resident Heads of Households

City Taxable Income	Tax Rate
\$14,400 or less	2.907% of income
Over \$14,400, up to \$30,000	\$419 plus 3.534% of excess over \$14,400
Over \$30,000, up to \$60,000	\$970 plus 3.591% of excess over \$30,000
Over \$60,000	\$2,047 plus 3.648% of excess over \$60,000

City Income Tax Rates for Resident Unmarried Individuals, Resident Married Individuals Filing Separate Returns, and Resident Estates and Trusts

City Taxable Income	Tax Rate
\$12,000 or less	2.907% of income
Over \$12,000, up to \$25,000	\$349 plus 3.534% of excess over \$12,000
Over \$25,000, up to \$50,000	\$808 plus 3.591% of excess over \$25,000
Over \$50,000	\$1,706 plus 3.648% of excess over \$50,000