

## New York State tax rate schedule



Caution: If your New York AGI amount on Form IT-203, line 32, is more than \$100,000, see page 77 to compute your New York State tax.

Married filing jointly and qualifying widow(er) — filing status ② and ⑤					
If line 37 is:		The tax is:			
over	but not over				
\$ 0	\$16,000		4%	of line 37	
16,000	22,000	\$640	plus 4.5%	of the excess over	\$16,000
22,000	26,000	910	plus 5.25%	" " " "	22,000
26,000	40,000	1,120	plus 5.9%	" " " "	26,000
40,000		1,946	plus 6.85%	" " " "	40,000

Single and married filing separately — filing status ① and ③					
If line 37 is:		The tax is:			
over	but not over				
\$ 0	\$8,000		4%	of line 37	
8,000	11,000	\$320	plus 4.5%	of the excess over	\$8,000
11,000	13,000	455	plus 5.25%	" " " "	11,000
13,000	20,000	560	plus 5.9%	" " " "	13,000
20,000		973	plus 6.85%	" " " "	20,000

Head of household — filing status ④					
If line 37 is:		The tax is:			
over	but not over				
\$ 0	\$11,000		4%	of line 37	
11,000	15,000	\$440	plus 4.5%	of the excess over	\$11,000
15,000	17,000	620	plus 5.25%	" " " "	15,000
17,000	30,000	725	plus 5.9%	" " " "	17,000
30,000		1,492	plus 6.85%	" " " "	30,000