



TAX YEAR 2009 – 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 | Basic Tax Rate | Full Tax Rate Including 14% Surcharge |
|-------------------------------|--|--|
| \$21,600 or less | 2.55% of income | 2.907% of income |
| Over \$21,600, up to \$45,000 | \$551 plus 3.1% of excess over \$21,600 | \$628 plus 3.534% of excess over \$21,600 |
| Over \$45,000, up to \$90,000 | \$1,276 plus 3.15% of excess over \$45,000 | \$1,455 plus 3.591% of excess over \$45,000 |
| Over \$90,000 | \$2,694 plus 3.2% of excess 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 | Basic Tax Rate | Full Tax Rate Including 14% Surcharge |
|-------------------------------|---|--|
| \$14,400 or less | 2.55% of income | 2.907% of income |
| Over \$14,400, up to \$30,000 | \$367 plus 3.1% of excess over \$14,400 | \$418 plus 3.534% of excess over \$14,400 |
| Over \$30,000, up to \$60,000 | \$851 plus 3.15% of excess over \$30,000 | \$970 plus 3.591% of excess over \$30,000 |
| Over \$60,000 | \$1,769 plus 3.2% of excess over \$60,000 | \$2,017 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 | Basic Tax Rate | Full Tax Rate Including 14% Surcharge |
|-------------------------------|---|--|
| \$12,000 or less | 2.55% of income | 2.907% of income |
| Over \$12,000, up to \$25,000 | \$306 plus 3.1% of excess over \$12,000 | \$349 plus 3.534% of excess over \$12,000 |
| Over \$25,000, up to \$50,000 | \$709 plus 3.15% of excess over \$25,000 | \$808 plus 3.591% of excess over \$25,000 |
| Over \$50,000 | \$1,497 plus 3.2% of excess over \$50,000 | \$1,707 plus 3.648% of excess over \$50,000 |