



## 2022 MTA Surcharge Rate

### MTA surcharge rate

Under current law and regulations,<sup>1</sup> the Commissioner of Taxation and Finance is required to annually adjust the rate of the MTA surcharge as necessary to ensure that the receipts attributable to the surcharge will meet and not exceed the financial projections for the state fiscal year that commences in the year for which the rate is to be set, as reflected in the enacted budget for the fiscal year commencing on the previous April 1.

The Acting Commissioner has determined that the MTA surcharge rate will remain at 30% for tax years beginning on or after January 1, 2022, and before January 1, 2023. This rate only applies to Article 9-A taxpayers<sup>2</sup> and will remain the same in any succeeding tax year, unless the Commissioner establishes a new rate.

**Note:** A TSB-M is an informational statement of existing department policies or of changes to the law, regulations, or department policies. It is accurate on the date issued. Subsequent changes in the law or regulations, judicial decisions, Tax Appeals Tribunal decisions, or changes in department policies could affect the validity of the information presented in a TSB-M.

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<sup>1</sup> See Tax Law § 209-B(1)(f) and 20 NYCRR 9-1.2.

<sup>2</sup> The MTA surcharge is not imposed on New York S corporations. See Tax Law § 209-B(1)(a).