Table 29: 2012 New York State Personal Income Tax Rates

Married Filing Jointly	
Taxable Income	Tax (1)
Not over $16,000	4.00% of taxable income
Over $16,000 but not over $22,000	$ 640 plus 4.50% of excess over $16,000
Over $22,000 but not over $26,000	$ 910 plus 5.25% of excess over $22,000
Over $26,000 but not over $40,000	$ 1,120 plus 5.90% of excess over $26,000
Over $40,000 but not over $150,000	$ 1,946 plus 6.45% of excess over $40,000
Over $150,000 but not over $300,000	$9,041 plus 6.65% of excess over $150,000
Over $300,000 but not over $2,000,000	$19,016 plus 6.85% of excess over $300,000
Over $2,000,000	$135,466 plus 8.82% of excess over $2,000,000
Single, Married Filing Separately, Estates and Trusts	
Taxable Income	Tax (1)
Not over $8,000	4.00% of taxable income
Over $ 8,000 but not over $11,000	$ 320 plus 4.50% of excess over $ 8,000
Over $11,000 but not over $13,000	$ 455 plus 5.25% of excess over $11,000
Over $13,000 but not over $20,000	$ 560 plus 5.90% of excess over $13,000
Over $20,000 but not over $75,000	$ 973 plus 6.45% of excess over $20,000
Over $75,000 but not over $200,000	$4,521 plus 6.65% of excess over $75,000
Over $200,000 but not over $1,000,000	$12,833 plus 6.85% of excess over $200,000
Over $1,000,000	$67,633 plus 8.82% of excess over $1,000,000
Head of Household	
Taxable Income	Tax (1)
Not over $12,000	4.00% of taxable income
Over $12,000 but not over $16,500	$ 480 plus 4.50% of excess over $12,000
Over $16,500 but not over $19,500	$ 683 plus 5.25% of excess over $16,500
Over $19,500 but not over $30,000	$ 840 plus 5.90% of excess over $19,500
Over $30,000 but not over $100,000	$ 1,460 plus 6.45% of excess over $30,000
Over $100,000 but not over $250,000	$5,975 plus 6.65% of excess over $100,000
Over $250,000 but not over $1,500,000	$15,950 plus 6.85% of excess over $250,000
Over $1,500,000	$101,575 pllus 8.82% of excess over $1,500,000

(1) Certain high income taxpayers lose the benefit of the lower rates applicable to the lower income brackets. The complete recapture of rates below the highest rate occurs when NYAGI exceeds $1,050,000 (singles), $1,550,000 (head of households), and $2,050,000 (marrieds) with an overall limitation on tax liability equal to the highest tax rate multiplied by taxable income. Thus, a flat rate of 8.82 percent of taxable income