

**Table 30: New York State
Personal Income Tax Rates,
1919-2012**

Year	Earned Income		Unearned Income	
	Top Rate (Percent)	Taxable Income in Excess of	Top Rate (Percent)	Taxable Income in Excess of
1919-1930	3.00	50,000		
1931-1933	6.00	50,000		
1934-1940	8.00	9,000		
1941-1944	5.25	9,000		
1945-1946	3.50	9,000		
1947	4.20	9,000		
1948-1953	6.30	9,000		
1954-1957	7.00	9,000		
1958	No tax, except 1957 rates on capital gain, and income from estates and trusts (a)			
1959	10.00	15,000	*	
1960	9.10	15,000		
1961-1968	14.00	23,000	*	
1969-1972	15.00 (b)	25,000	*	
1973-1974	15.00	25,000	*	
1975-1976	15.00 (b)	25,000	*	
1977	15.00 (c)	30,000	*	
1978	12.00	21,000	15.00	30,000
1979	12.00	21,000	14.00	23,000
1980	11.00	19,000	14.00	23,000
1981-1984	10.00	17,000	14.00	23,000
1985	9.50	15,000	13.75 (d)	23,000
1986	9.50	16,000	13.50	26,000
1987	8.75	(g)	8.75 (e)	*
1988	8.38	(g)	8.375 (f)	*
1989	7.875	(g)	*	*
1990	7.875	(g)	*	*
1991-1994	7.875 (h)	(g)	*	*
1995	7.59375	(g)	*	*
1996	7.125	(g)	*	*
1997-2002	6.85	(g)	*	*
2003-2005	7.70 (i)	(g)	*	*
2006-2008	6.85 (h)	(g)	*	*
2009-2011	8.97 (j)	(g)	*	*
2012	8.82 (k)	(g)	*	*

* No differential between earned and unearned income.

Notes: The top rates between 1933 and 1957 reflect various statutory reductions and surcharges.

(a) General Withholding of tax from wages commenced in 1959. Because this withholding would have required payment of two years' taxes within one year, taxes for calendar years 1958 and fiscal years ending for calendar year 1959 were cancelled. Taxes on capital gains and the income of estates and trusts were not cancelled.

(b) An additional 2.5% surcharge was imposed on tax liabilities prior to adjustment for credits for years 1972-1976. This means the top rate was 15.375%. The surcharge was suspended for 1973 and 1974.

(c) Governor Carey signed legislation on 5/20/77 repealing the 2.5% surcharge effective 1/1/77. In 1976, Governor Carey had the surcharge extended until 4/1/77.

(d) Effective rate. The rate was lowered from 14% to 13.5% on 7/1/85.

(e) An additional tax of up to 3% on unearned income was imposed on taxpayers with NYAGI in excess of \$100,000.

(f) An additional tax of up to 2% on unearned income was imposed on taxpayers with NYAGI in excess of \$100,000.

(g) The rate is imposed on taxable income in excess of the amounts shown in the following table:

Year	Single	Married (Joint)	Head of Household
1987	\$14,000	\$23,000	\$15,400
1988	17,000	34,000	18,300
1989-1994	13,000	26,000	17,000
1995	12,500	25,000	19,000
1996	13,000	26,000	17,000
1997-2002	20,000	40,000	30,000
2003-2005	500,000	500,000	500,000
2006-2008	20,000	40,000	30,000
2009-2011	500,000	500,000	500,000
2012	1,000,000	2,000,000	1,500,000

(h) A supplemental tax recaptures the tax benefits of tax rates below the top marginal rate, creating a flat tax on taxable income where NYAGI exceeds \$150,000.

(i) A supplemental tax recaptures the tax benefits of tax rates below the top marginal rate for taxpayers with NYAGI over \$100,000. Generally, once taxpayers' NYAGI exceeds \$500,000, all of their taxable income becomes subject to a flat 7.7 percent tax rate.

(j) A supplemental tax recaptures the tax benefits of tax rates below the top marginal rate for taxpayers with NYAGI over \$100,000. Generally, once taxpayers' NYAGI exceeds \$550,000, all of their taxable income becomes subject to a flat 8.97 percent tax rate.

(k) A supplemental tax recaptures the tax benefits of tax rates below the top marginal rate for taxpayers with NYAGI over \$100,000. Generally, once taxpayers' NYAGI exceeds \$1,050,000 (singles), \$1,550,000 (head of households), and over \$2,050,000 (marrieds) all of their taxable income becomes subject to a flat 8.82 percent tax rate.

Source: NYS Department of Taxation and Finance, Office of Tax Policy Analysis.