

Table 31: Federal Poverty Level and Point of Zero State Tax Liability, 1985-2012

	Single	Head of Household 1 Child	Married No Children	Married 2 Children
2012				
Federal Poverty Level (1)	\$11,956	\$15,390	\$15,390	\$23,305
Point of Zero Tax Liability (2)	\$9,869	\$28,783	\$16,887	\$41,357
% of Poverty Level	82.54%	187.02%	109.73%	177.46%
2011				
Federal Poverty Level (1)	\$11,702	\$15,063	\$15,063	\$22,811
Point of Zero Tax Liability (2)	\$9,752	\$28,206	\$16,887	\$40,747
% of Poverty Level	83.34%	187.25%	112.11%	178.63%
2010				
Federal Poverty Level (1)	\$11,344	\$14,602	\$14,602	\$22,113
Point of Zero Tax Liability (2)	\$9,663	\$27,954	\$16,887	\$40,373
% of Poverty Level	85.18%	191.44%	115.65%	182.58%
2009				
Federal Poverty Level (1)	\$11,161	\$14,366	\$14,366	\$21,756
Point of Zero Tax Liability (2)	\$9,660	\$27,919	\$16,887	\$40,337
% of Poverty Level	86.55%	194.34%	117.55%	185.41%
2008				
Federal Poverty Level (1)	\$11,201	\$14,417	\$14,417	\$21,834
Point of Zero Tax Liability (2)	\$9,471	\$27,227	\$16,887	\$38,299
% of Poverty Level	84.55%	188.85%	117.13%	175.41%
2007				
Federal Poverty Level (1)	\$10,787	\$13,884	\$13,884	\$21,027
Point of Zero Tax Liability (2)	\$9,365	\$26,869	\$16,887	\$37,212
% of Poverty Level	86.82%	193.52%	121.63%	176.97%
2006				
Federal Poverty Level (1)	\$10,488	\$13,569	\$13,569	\$20,444
Point of Zero Tax Liability (2)	\$9,194	\$26,257	\$16,887	\$36,374
% of Poverty Level	87.66%	193.51%	124.45%	177.92%
2005				
Federal Poverty Level (1)	\$10,160	\$13,145	\$13,145	\$19,806
Point of Zero Tax Liability (2)	\$9,055	\$22,151	\$16,487	\$29,257
% of Poverty Level	89.12%	168.51%	125.42%	147.72%
2004				
Federal Poverty Level (1)	\$9,827	\$12,714	\$12,714	\$19,157
Point of Zero Tax Liability (2)	\$8,961	\$21,773	\$16,487	\$28,152
% of Poverty Level	91.68%	172.20%	130.39%	147.77%
2003				
Federal Poverty Level (1)	\$9,573	\$12,384	\$12,384	\$18,660
Point of Zero Tax Liability (2)	\$8,869	\$21,410	\$16,487	\$27,683
% of Poverty Level	92.65%	172.88%	133.13%	148.35%
2002				
Federal Poverty Level (1)	\$9,359	\$12,047	\$12,047	\$18,244
Point of Zero Tax Liability (2)	\$8,735	\$20,772	\$16,087	\$26,838
% of Poverty Level	93.33%	172.42%	133.54%	147.11%
2001				
Federal Poverty Level (1)	\$9,214	\$11,859	\$11,859	\$17,960
Point of Zero Tax Liability (2)	\$8,637	\$19,880	\$15,287	\$24,903
% of Poverty Level	93.74%	167.64%	128.91%	138.66%
2000				
Federal Poverty Level (1)	\$8,959	\$11,531	\$11,531	\$17,463
Point of Zero Tax Liability (2)	\$8,637	\$19,040	\$14,887	\$23,759
% of Poverty Level	96.41%	165.12%	129.10%	136.05%

Table 31: Federal Poverty Level and Point of Zero State Tax Liability, 1985-2012 (Cont'd)

	Single	Head of Household 1 Child	Married No Children	Married 2 Children
1999				
Federal Poverty Level (1)	\$8,667	\$11,156	\$11,156	\$16,895
Point of Zero Tax Liability (2)	\$8,637	\$18,353	\$14,887	\$22,991
% of Poverty Level	99.65%	164.51%	133.44%	136.08%
1998				
Federal Poverty Level (1)	\$8,480	\$10,915	\$10,915	\$16,530
Point of Zero Tax Liability (2)	\$8,637	\$18,156	\$14,887	\$22,748
% of Poverty Level	101.85%	166.34%	136.39%	137.62%
1997				
Federal Poverty Level (1)	\$8,350	\$10,748	\$10,748	\$16,276
Point of Zero Tax Liability (2)	\$8,637	\$17,840	\$14,887	\$22,335
% of Poverty Level	103.44%	165.98%	138.51%	137.23%
1996				
Federal Poverty Level (1)	\$8,155	\$10,554	\$10,554	\$16,016
Point of Zero Tax Liability (2)	\$8,537	\$17,258	\$14,237	\$21,611
% of Poverty Level	104.68%	163.52%	134.90%	134.93%
1995				
Federal Poverty Level (1)	\$7,941	\$10,277	\$10,277	\$15,595
Point of Zero Tax Liability (2)	\$7,835	\$14,340	\$12,459	\$18,672
% of Poverty Level	98.67%	139.53%	121.23%	119.73%
1994				
Federal Poverty Level (1)	\$7,710	\$9,978	\$9,978	\$15,141
Point of Zero Tax Liability (2)	\$7,371	\$13,084	\$11,387	\$16,916
% of Poverty Level	95.60%	131.13%	114.12%	111.72%
1993				
Federal Poverty Level (1)	\$7,518	\$9,726	\$9,726	\$14,765
Point of Zero Tax Liability (2)	\$7,125	\$9,875	\$11,375	\$14,125
% of Poverty Level	94.77%	101.53%	116.95%	95.67%
1992				
Federal Poverty Level (1)	\$7,299	\$9,443	\$9,443	\$14,335
Point of Zero Tax Liability (2)	\$7,125	\$9,875	\$11,375	\$14,125
% of Poverty Level	97.62%	104.57%	120.46%	98.54%
1991				
Federal Poverty Level (1)	\$7,086	\$9,165	\$9,165	\$13,924
Point of Zero Tax Liability (2)	\$7,125	\$9,875	\$11,375	\$14,125
% of Poverty Level	100.55%	107.75%	124.11%	101.44%
1990				
Federal Poverty Level (1)	\$6,800	\$8,794	\$8,794	\$13,359
Point of Zero Tax Liability (2)	\$7,125	\$9,875	\$11,375	\$14,125
% of Poverty Level	104.78%	112.29%	129.35%	105.73%
1989				
Federal Poverty Level (1)	\$6,450	\$8,340	\$8,340	\$12,674
Point of Zero Tax Liability (2)	\$7,125	\$9,875	\$11,375	\$14,125
% of Poverty Level	110.47%	118.41%	136.39%	111.45%
1988				
Federal Poverty Level (1)	\$6,155	\$7,958	\$7,958	\$12,092
Point of Zero Tax Liability (2)	\$6,667	\$9,500	\$11,000	\$14,000
% of Poverty Level	108.32%	119.38%	138.23%	115.78%
1987				
Federal Poverty Level (1)	\$5,909	\$7,641	\$7,641	\$11,611
Point of Zero Tax Liability (2)	\$6,500	\$9,300	\$10,167	\$12,967
% of Poverty Level	110.00%	121.71%	133.06%	111.68%
1986				
Federal Poverty Level (1)	\$5,701	\$7,372	\$7,372	\$11,203
Point of Zero Tax Liability (2)	\$5,783	\$8,000	\$8,000	\$10,566
% of Poverty Level	101.44%	108.52%	108.52%	94.31%
1985				
Federal Poverty Level (1)	\$5,593	\$7,231	\$7,231	\$10,989
Point of Zero Tax Liability (2)	\$5,517	\$6,283	\$6,283	\$7,817
% of Poverty Level	98.64%	86.89%	86.89%	71.13%

(1) Poverty levels from "Poverty in the United States" (Various Years), U.S. Department of Commerce Bureau of the Census. 2012 thresholds are estimated.

(2) State computation includes household credit, earned income credit (first effective in 1994) and Empire State Child Credit (first effective in 2006).

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