

**Table 29: 2008 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	\$ 1,946 plus 6.85% of excess over \$40,000
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	\$ 973 plus 6.85% of excess over \$20,000
Head of Household	
Taxable Income	Tax (1)
Not over \$11,000	4.00% of taxable income
Over \$11,000 but not over \$15,000	\$ 440 plus 4.50% of excess over \$11,000
Over \$15,000 but not over \$17,000	\$ 620 plus 5.25% of excess over \$15,000
Over \$17,000 but not over \$30,000	\$ 725 plus 5.90% of excess over \$17,000
Over \$30,000	\$ 1,492 plus 6.85% of excess over \$30,000

(1) Certain high income taxpayers lose the benefit of the lower rates applicable to the lower income brackets.

For 2008, this rate recapture is calculated as follows:

(Lesser of \$50,000 or NYAGI minus \$100,000)/\$50,000 multiplied by:

If married filing jointly:	\$794
If single:	\$397
If head of household:	\$563

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