

**Table 29: 2010 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 \$300,000	\$ 1,946 plus 6.85% of excess over \$40,000
Over \$300,000 but not over \$500,000	\$19,756 plus 7.85% of excess over \$300,000
Over \$500,000	\$35,456 plus 8.97% of excess over \$500,000
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 \$200,000	\$ 973 plus 6.85% of excess over \$20,000
Over \$200,000 but not over \$500,000	\$13,303 plus 7.85% of excess over \$200,000
Over \$500,000	\$36,853 plus 8.97% of excess over \$500,000
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 but not over \$250,000	\$ 1,492 plus 6.85% of excess over \$30,000
Over \$250,000 but not over \$500,000	\$16,562 plus 7.85% of excess over \$250,000
Over \$500,000	\$36,187 plus 8.97% of excess over \$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 \$550,000, with an overall limitation on tax liability equal to the highest tax rate multiplied by taxable income. Thus, a flat rate of 8.97 percent of taxable income applies for taxpayers with NYAGI in excess of \$550,000.