

Comparison of Percentile and Decile Categories with Nominal Income Categories
Tax Year 2012

Deciles and Percentiles		Nominal Income	
Nominal Income Range		Percentile of Highest Income in Group	
1st Decile	Less than \$3,635	Under \$0	2nd Percentile
2nd Decile	\$3,636 - \$9,435	\$0 - \$9,999	21st Percentile
3rd Decile	\$9,436 - \$14,796	\$10,000 - \$19,999	38th Percentile
4th Decile	\$14,797 - \$21,015	\$20,000 - \$29,999	51st Percentile
5th Decile	\$21,016 - \$29,316	\$30,000 - \$39,999	61st Percentile
6th Decile	\$29,317 - \$39,306	\$40,000 - \$49,999	68th Percentile
7th Decile	\$39,307 - \$52,317	\$50,000 - \$59,999	74th Percentile
8th Decile	\$52,318 - \$73,285	\$60,000 - \$74,999	81st Percentile
9th Decile	\$73,286 - \$116,061	\$75,000 - \$99,999	87th Percentile
91st - 95th Percentiles	\$116,062 - \$181,288	\$100,000 - \$124,999	91st Percentile
96th - 99th Percentiles	\$181,289 - \$641,973	\$125,000 - \$149,999	93rd Percentile
100th Percentile	Over \$641,974	\$150,000 - \$199,999	96th Percentile
		\$200,000 - \$349,999	98th Percentile
		\$350,000 - \$499,999	99th Percentile
		\$500,000 - \$749,999	100th Percentile
		\$750,000 - \$999,999	"
		\$1,000,000 - \$1,999,999	"
		\$2,000,000 - \$4,999,999	"
		\$5,000,000 - \$9,999,999	"
		\$10,000,000 and Over	"

New York City Independent Budget Office

Summary, New York City Income and Taxes

Tax Year 2012

Dollars in millions, except Average Personal Income Tax

Income Groups	Number of Filers		Number of Taxpayers		New York Adjusted Gross Income	
By Deciles, Percentiles						
1st Decile	357,713	10.0%	44	0.0%	\$(7,300.7)	-2.6%
2nd Decile	357,726	10.0%	500	0.0%	\$2,399.7	0.9%
3rd Decile	357,620	10.0%	128,963	5.4%	\$4,301.0	1.5%
4th Decile	357,699	10.0%	189,808	7.9%	\$6,351.8	2.3%
5th Decile	357,713	10.0%	303,091	12.6%	\$8,931.7	3.2%
6th Decile	357,647	10.0%	350,702	14.6%	\$12,224.7	4.4%
7th Decile	358,012	10.0%	355,912	14.8%	\$16,301.3	5.8%
8th Decile	357,365	10.0%	355,491	14.8%	\$22,093.0	7.9%
9th Decile	357,713	10.0%	355,545	14.8%	\$32,496.0	11.6%
91st - 95th Percentiles	178,857	5.0%	178,037	7.4%	\$25,426.1	9.1%
96th - 99th Percentiles	143,018	4.0%	142,898	6.0%	\$42,792.6	15.3%
100th Percentile	35,768	1.0%	35,762	1.5%	\$113,727.8	40.7%
All Filers	3,576,851	100.0%	2,396,754	100.0%	\$279,744.7	100.0%
By Nominal Income						
Under \$0	59,808	1.7%	6	0.0%	\$(7,592)	-2.7%
\$0 - \$9,999	699,983	19.6%	1,237	0.1%	\$3,120.6	1.1%
\$10,000 - \$19,999	616,334	17.2%	279,443	11.7%	\$9,102.2	3.3%
\$20,000 - \$29,999	438,115	12.2%	365,876	15.3%	\$10,816.0	3.9%
\$30,000 - \$39,999	353,483	9.9%	347,635	14.5%	\$12,317.1	4.4%
\$40,000 - \$49,999	278,581	7.8%	277,092	11.6%	\$12,489.5	4.5%
\$50,000 - \$59,999	214,292	6.0%	213,075	8.9%	\$11,720.7	4.2%
\$60,000 - \$74,999	224,892	6.3%	224,103	9.4%	\$15,106.6	5.4%
\$75,000 - \$99,999	241,040	6.7%	239,628	10.0%	\$20,742.2	7.4%
\$100,000 - \$124,999	133,815	3.7%	132,890	5.5%	\$14,928.9	5.3%
\$125,000 - \$149,999	76,539	2.1%	76,290	3.2%	\$10,435.1	3.7%
\$150,000 - \$199,999	85,533	2.4%	85,150	3.6%	\$14,657.0	5.2%
\$200,000 - \$349,999	80,814	2.3%	80,721	3.4%	\$20,691.7	7.4%
\$350,000 - \$499,999	25,707	0.7%	25,706	1.1%	\$10,625.0	3.8%
\$500,000 - \$749,999	17,410	0.5%	17,401	0.7%	\$10,511.1	3.8%
\$750,000 - \$999,999	8,371	0.2%	8,370	0.3%	\$7,216.4	2.6%
\$1,000,000 - \$1,999,999	12,071	0.3%	12,071	0.5%	\$16,698.7	6.0%
\$2,000,000 - \$4,999,999	6,627	0.2%	6,625	0.3%	\$20,133.5	7.2%
\$5,000,000 - \$9,999,999	1,944	0.1%	1,943	0.1%	\$13,304.2	4.8%
\$10,000,000 and Over	1,493	0.0%	1,492	0.1%	\$52,720.0	18.8%
All Filers	3,576,851	100.0%	2,396,754	100.0%	\$279,744.7	100.0%

New York Taxable Income		New York City Personal Income Tax		Average Personal Income Tax
\$0.5	0.0%	\$(27.2)	-0.3%	\$(76)
\$73.1	0.0%	\$(36.2)	-0.4%	\$(101)
\$829.1	0.3%	\$(34.3)	-0.4%	\$(96)
\$2,358.9	1.0%	\$2.2	0.0%	\$6
\$4,823.5	2.0%	\$93.1	1.1%	\$260
\$7,880.4	3.2%	\$212.5	2.6%	\$594
\$11,911.4	4.9%	\$362.0	4.4%	\$1,011
\$17,288.7	7.1%	\$553.3	6.7%	\$1,548
\$26,855.6	11.0%	\$892.2	10.7%	\$2,494
\$21,818.2	8.9%	\$744.3	9.0%	\$4,162
\$39,286.4	16.1%	\$1,386.0	16.7%	\$9,691
\$111,251.3	45.5%	\$4,152.9	50.0%	\$116,108
\$244,377.1	100.0%	\$8,300.8	100.0%	\$2,321
\$0.0	0.0%	\$(4.9)	-0.1%	\$(83)
\$121.2	0.0%	\$(63.8)	-0.8%	\$(91)
\$2,643.8	1.1%	\$(31.9)	-0.4%	\$(52)
\$5,773.0	2.4%	\$109.0	1.3%	\$249
\$8,014.5	3.3%	\$218.6	2.6%	\$619
\$9,089.0	3.7%	\$275.2	3.3%	\$988
\$8,978.5	3.7%	\$282.5	3.4%	\$1,318
\$12,019.8	4.9%	\$389.0	4.7%	\$1,730
\$17,055.3	7.0%	\$564.8	6.8%	\$2,343
\$12,534.5	5.1%	\$421.1	5.1%	\$3,147
\$8,955.6	3.7%	\$304.7	3.7%	\$3,981
\$12,729.2	5.2%	\$438.6	5.3%	\$5,128
\$18,821.7	7.7%	\$661.4	8.0%	\$8,184
\$9,864.7	4.0%	\$350.8	4.2%	\$13,648
\$10,019.0	4.1%	\$358.3	4.3%	\$20,580
\$6,924.9	2.8%	\$252.4	3.0%	\$30,149
\$16,383.0	6.7%	\$603.9	7.3%	\$50,028
\$19,772.8	8.1%	\$733.7	8.8%	\$110,712
\$13,033.2	5.3%	\$487.4	5.9%	\$250,717
\$51,643.3	21.1%	\$1,949.8	23.5%	\$1,305,993
\$244,377.1	100.0%	\$8,300.8	100.0%	\$2,321

New York City Independent Budget Office

Tax Filers, Filing Status

Tax Year 2012

Income Groups	Number of Filers		Single		Married Filing Jointly	
By Deciles, Percentiles						
1st Decile	357,713	10.0%	254,746	71.2%	59,140	16.5%
2nd Decile	357,726	10.0%	248,984	69.6%	42,746	11.9%
3rd Decile	357,620	10.0%	177,806	49.7%	66,630	18.6%
4th Decile	357,699	10.0%	159,794	44.7%	79,737	22.3%
5th Decile	357,713	10.0%	160,296	44.8%	78,950	22.1%
6th Decile	357,647	10.0%	148,636	41.6%	76,879	21.5%
7th Decile	358,012	10.0%	178,441	49.8%	74,158	20.7%
8th Decile	357,365	10.0%	172,812	48.4%	91,792	25.7%
9th Decile	357,713	10.0%	159,091	44.5%	134,008	37.5%
91st - 95th Percentiles	178,857	5.0%	61,957	34.6%	98,698	55.2%
96th - 99th Percentiles	143,018	4.0%	44,575	31.2%	90,104	63.0%
100th Percentile	35,768	1.0%	7,523	21.0%	25,999	72.7%
All Filers	3,576,851	100.0%	1,774,662	49.6%	918,843	25.7%
By Nominal Income						
Under \$0	59,808	100.0%	37,656	63.0%	14,670	24.5%
\$0 - \$9,999	699,983	100.0%	489,605	69.9%	94,590	13.5%
\$10,000 - \$19,999	616,334	100.0%	289,553	47.0%	126,701	20.6%
\$20,000 - \$29,999	438,115	100.0%	195,615	44.6%	97,168	22.2%
\$30,000 - \$39,999	353,483	100.0%	148,367	42.0%	76,147	21.5%
\$40,000 - \$49,999	278,581	100.0%	137,423	49.3%	57,933	20.8%
\$50,000 - \$59,999	214,292	100.0%	107,626	50.2%	49,966	23.3%
\$60,000 - \$74,999	224,892	100.0%	107,432	47.8%	60,448	26.9%
\$75,000 - \$99,999	241,040	100.0%	110,778	46.0%	83,297	34.6%
\$100,000 - \$124,999	133,815	100.0%	51,695	38.6%	63,545	47.5%
\$125,000 - \$149,999	76,539	100.0%	26,880	35.1%	41,889	54.7%
\$150,000 - \$199,999	85,533	100.0%	27,653	32.3%	51,176	59.8%
\$200,000 - \$349,999	80,814	100.0%	26,753	33.1%	49,748	61.6%
\$350,000 - \$499,999	25,707	100.0%	7,000	27.2%	17,218	67.0%
\$500,000 - \$749,999	17,410	100.0%	4,386	25.2%	12,069	69.3%
\$750,000 - \$999,999	8,371	100.0%	1,949	23.3%	5,914	70.6%
\$1,000,000 - \$1,999,999	12,071	100.0%	2,562	21.2%	8,788	72.8%
\$2,000,000 - \$4,999,999	6,627	100.0%	1,190	18.0%	4,972	75.0%
\$5,000,000 - \$9,999,999	1,944	100.0%	328	16.9%	1,462	75.2%
\$10,000,000 and Over	1,493	100.0%	211	14.1%	1,143	76.6%
All Filers	3,576,851	100.0%	1,774,662	49.6%	918,843	25.7%

Married Filing as Single		Head of Household		Widowed	
8,413	2.4%	35,279	9.9%	136	0.0%
5,703	1.6%	60,206	16.8%	87	0.0%
5,155	1.4%	107,955	30.2%	73	0.0%
5,674	1.6%	112,342	31.4%	151	0.0%
5,899	1.6%	112,495	31.4%	72	0.0%
9,645	2.7%	122,403	34.2%	82	0.0%
7,172	2.0%	98,168	27.4%	72	0.0%
10,630	3.0%	81,629	22.8%	503	0.1%
12,140	3.4%	52,247	14.6%	227	0.1%
4,429	2.5%	13,744	7.7%	29	0.0%
3,843	2.7%	4,468	3.1%	27	0.0%
1,268	3.5%	955	2.7%	24	0.1%
79,972	2.2%	801,891	22.4%	1,483	0.0%
2,171	3.6%	5,289	8.8%	22	0.0%
12,329	1.8%	103,258	14.8%	200	0.0%
9,524	1.5%	190,344	30.9%	212	0.0%
7,669	1.8%	137,580	31.4%	84	0.0%
8,898	2.5%	119,980	33.9%	91	0.0%
5,426	1.9%	77,736	27.9%	63	0.0%
6,582	3.1%	49,724	23.2%	393	0.2%
6,704	3.0%	50,190	22.3%	117	0.1%
8,174	3.4%	38,583	16.0%	207	0.1%
4,294	3.2%	14,257	10.7%	30	0.0%
1,610	2.1%	6,154	8.0%	-	0.0%
2,218	2.6%	4,471	5.2%	62	0.1%
1,877	2.3%	2,428	3.0%	-	0.0%
839	3.3%	647	2.5%	-	0.0%
525	3.0%	417	2.4%	-	0.1%
244	2.9%	255	3.0%	-	0.1%
397	3.3%	314	2.6%	-	0.1%
295	4.5%	169	2.6%	-	0.0%
96	4.9%	55	2.8%	-	0.2%
100	6.7%	39	2.6%	-	0.0%
79,972	2.2%	801,891	22.4%	1,483	0.0%

New York City Independent Budget Office

Tax Filers, Demographic Information

Tax Year 2012

Income Groups	Number of Filers		Number of Adults		Number of Children		Number of Filers With Children	
By Deciles, Percentiles								
1st Decile	357,713	10.0%	416,853	9.3%	63,809	2.9%	43,141	3.4%
2nd Decile	357,726	10.0%	400,472	8.9%	100,068	4.6%	70,221	5.6%
3rd Decile	357,620	10.0%	424,250	9.4%	227,790	10.5%	140,298	11.2%
4th Decile	357,699	10.0%	437,436	9.7%	287,573	13.2%	159,808	12.7%
5th Decile	357,713	10.0%	436,663	9.7%	277,707	12.8%	156,824	12.5%
6th Decile	357,647	10.0%	434,526	9.7%	275,010	12.6%	155,428	12.4%
7th Decile	358,012	10.0%	432,171	9.6%	229,475	10.5%	131,339	10.5%
8th Decile	357,365	10.0%	449,157	10.0%	220,527	10.1%	125,342	10.0%
9th Decile	357,713	10.0%	491,721	10.9%	223,038	10.2%	125,366	10.0%
91st - 95th Percentiles	178,857	5.0%	277,555	6.2%	134,357	6.2%	72,671	5.8%
96th - 99th Percentiles	143,018	4.0%	233,122	5.2%	101,621	4.7%	56,510	4.5%
100th Percentile	35,768	1.0%	61,768	1.4%	35,299	1.6%	17,803	1.4%
All Filers	3,576,851	100.0%	4,495,695	100.0%	2,176,274	100.0%	1,254,751	100.0%
By Nominal Income								
Under \$0	59,808	1.7%	74,478	1.7%	13,807	0.6%	7,703	0.6%
\$0 - \$9,999	699,983	19.6%	794,573	17.7%	172,035	7.9%	122,037	9.7%
\$10,000 - \$19,999	616,334	17.2%	743,034	16.5%	449,792	20.7%	259,693	20.7%
\$20,000 - \$29,999	438,115	12.2%	535,283	11.9%	340,597	15.7%	191,937	15.3%
\$30,000 - \$39,999	353,483	9.9%	429,630	9.6%	268,890	12.4%	151,996	12.1%
\$40,000 - \$49,999	278,581	7.8%	336,514	7.5%	178,603	8.2%	102,143	8.1%
\$50,000 - \$59,999	214,292	6.0%	264,258	5.9%	135,356	6.2%	76,700	6.1%
\$60,000 - \$74,999	224,892	6.3%	285,339	6.3%	136,447	6.3%	77,442	6.2%
\$75,000 - \$99,999	241,040	6.7%	324,337	7.2%	146,127	6.7%	83,314	6.6%
\$100,000 - \$124,999	133,815	3.7%	197,360	4.4%	92,559	4.3%	51,254	4.1%
\$125,000 - \$149,999	76,539	2.1%	118,428	2.6%	56,164	2.6%	30,577	2.4%
\$150,000 - \$199,999	85,533	2.4%	136,709	3.0%	66,573	3.1%	35,305	2.8%
\$200,000 - \$349,999	80,814	2.3%	130,562	2.9%	55,125	2.5%	30,889	2.5%
\$350,000 - \$499,999	25,707	0.7%	42,925	1.0%	19,102	0.9%	10,640	0.8%
\$500,000 - \$749,999	17,410	0.5%	29,478	0.7%	14,707	0.7%	7,794	0.6%
\$750,000 - \$999,999	8,371	0.2%	14,285	0.3%	7,420	0.3%	4,034	0.3%
\$1,000,000 - \$1,999,999	12,071	0.3%	20,859	0.5%	11,803	0.5%	6,014	0.5%
\$2,000,000 - \$4,999,999	6,627	0.2%	11,599	0.3%	7,045	0.3%	3,440	0.3%
\$5,000,000 - \$9,999,999	1,944	0.1%	3,406	0.1%	2,182	0.1%	1,002	0.1%
\$10,000,000 and Over	1,493	0.0%	2,636	0.1%	1,940	0.1%	835	0.1%
All Filers	3,576,851	100.0%	4,495,695	100.0%	2,176,274	100.0%	1,254,751	100.0%

New York City Independent Budget Office

Major Components of Adjusted Gross Income*Dollars in millions*

Income Groups	Number of Filers		New York Adjusted Gross Income		Wages and Salaries		Dividends and Interest	
By Deciles, Percentiles								
1st Decile	357,713	10.0%	\$(7,301)	-2.6%	\$939.2	0.5%	\$596.9	3.5%
2nd Decile	357,726	10.0%	\$2,399.7	0.9%	\$1,311.2	0.7%	\$144.7	0.8%
3rd Decile	357,620	10.0%	\$4,301.0	1.5%	\$2,891.3	1.5%	\$136.7	0.8%
4th Decile	357,699	10.0%	\$6,351.8	2.3%	\$4,899.1	2.6%	\$137.8	0.8%
5th Decile	357,713	10.0%	\$8,931.7	3.2%	\$7,639.9	4.1%	\$145.1	0.9%
6th Decile	357,647	10.0%	\$12,224.7	4.4%	\$11,005.5	5.9%	\$209.5	1.2%
7th Decile	358,012	10.0%	\$16,301.3	5.8%	\$15,238.0	8.2%	\$288.1	1.7%
8th Decile	357,365	10.0%	\$22,093.0	7.9%	\$20,483.3	11.0%	\$334.2	2.0%
9th Decile	357,713	10.0%	\$32,496.0	11.6%	\$29,668.5	15.9%	\$531.0	3.1%
91st - 95th Percentiles	178,857	5.0%	\$25,426.1	9.1%	\$22,455.7	12.0%	\$597.1	3.5%
96th - 99th Percentiles	143,018	4.0%	\$42,792.6	15.3%	\$33,021.2	17.7%	\$1,770.4	10.4%
100th Percentile	35,768	1.0%	\$113,727.8	40.7%	\$37,228.4	19.9%	\$12,175.4	71.3%
All Filers	3,576,851	100.0%	\$279,744.7	100.0%	\$186,781.2	100.0%	\$17,066.8	100.0%
By Nominal Income								
Under \$0	59,808	1.7%	\$(7,592)	-2.7%	\$610.7	0.3%	\$518.8	3.0%
\$0 - \$9,999	699,983	19.6%	\$3,120.6	1.1%	\$1,885.5	1.0%	\$236.1	1.4%
\$10,000 - \$19,999	616,334	17.2%	\$9,102.2	3.3%	\$6,642.8	3.6%	\$240.0	1.4%
\$20,000 - \$29,999	438,115	12.2%	\$10,816.0	3.9%	\$9,172.9	4.9%	\$180.2	1.1%
\$30,000 - \$39,999	353,483	9.9%	\$12,317.1	4.4%	\$11,170.5	6.0%	\$208.1	1.2%
\$40,000 - \$49,999	278,581	7.8%	\$12,489.5	4.5%	\$11,692.6	6.3%	\$188.1	1.1%
\$50,000 - \$59,999	214,292	6.0%	\$11,720.7	4.2%	\$10,927.6	5.9%	\$201.2	1.2%
\$60,000 - \$74,999	224,892	6.3%	\$15,106.6	5.4%	\$13,985.0	7.5%	\$233.9	1.4%
\$75,000 - \$99,999	241,040	6.7%	\$20,742.2	7.4%	\$19,041.9	10.2%	\$318.9	1.9%
\$100,000 - \$124,999	133,815	3.7%	\$14,928.9	5.3%	\$13,484.8	7.2%	\$264.1	1.5%
\$125,000 - \$149,999	76,539	2.1%	\$10,435.1	3.7%	\$9,300.6	5.0%	\$235.3	1.4%
\$150,000 - \$199,999	85,533	2.4%	\$14,657.0	5.2%	\$12,563.3	6.7%	\$449.7	2.6%
\$200,000 - \$349,999	80,814	2.3%	\$20,691.7	7.4%	\$16,602.9	8.9%	\$744.9	4.4%
\$350,000 - \$499,999	25,707	0.7%	\$10,625.0	3.8%	\$7,777.1	4.2%	\$502.5	2.9%
\$500,000 - \$749,999	17,410	0.5%	\$10,511.1	3.8%	\$6,980.6	3.7%	\$584.5	3.4%
\$750,000 - \$999,999	8,371	0.2%	\$7,216.4	2.6%	\$4,531.9	2.4%	\$401.7	2.4%
\$1,000,000 - \$1,999,999	12,071	0.3%	\$16,698.7	6.0%	\$8,977.0	4.8%	\$1,097.0	6.4%
\$2,000,000 - \$4,999,999	6,627	0.2%	\$20,133.5	7.2%	\$8,689.7	4.7%	\$1,705.8	10.0%
\$5,000,000 - \$9,999,999	1,944	0.1%	\$13,304.2	4.8%	\$4,810.6	2.6%	\$1,475.3	8.6%
\$10,000,000 and Over	1,493	0.0%	\$52,720.0	18.8%	\$7,932.9	4.2%	\$7,280.9	42.7%
All Filers	3,576,851	100.0%	\$279,744.7	100.0%	\$186,781.2	100.0%	\$17,066.8	100.0%

Business Income		Realized Capital Gains	
\$(3,458.3)	-10.4%	\$1,024.5	2.4%
\$759.9	2.3%	\$(7.4)	0.0%
\$949.8	2.8%	\$1.7	0.0%
\$794.3	2.4%	\$0.8	0.0%
\$587.6	1.8%	\$7.8	0.0%
\$839.2	2.5%	\$15.0	0.0%
\$307.9	0.9%	\$61.9	0.1%
\$535.9	1.6%	\$101.5	0.2%
\$1,074.6	3.2%	\$207.5	0.5%
\$1,371.5	4.1%	\$265.1	0.6%
\$4,982.2	14.9%	\$2,108.6	5.0%
\$24,606.6	73.8%	\$38,063.3	91.0%
\$33,351.4	100.0%	\$41,850.3	100.0%
\$(3,382)	-10.1%	\$1,037.6	2.5%
\$834.8	2.5%	\$(22.6)	-0.1%
\$1,494.8	4.5%	\$2.7	0.0%
\$1,129.9	3.4%	\$9.8	0.0%
\$429.4	1.3%	\$8.7	0.0%
\$184.6	0.6%	\$52.6	0.1%
\$326.7	1.0%	\$52.9	0.1%
\$322.8	1.0%	\$65.1	0.2%
\$658.0	2.0%	\$116.9	0.3%
\$584.7	1.8%	\$112.8	0.3%
\$497.7	1.5%	\$75.6	0.2%
\$983.0	2.9%	\$255.0	0.6%
\$2,086.0	6.3%	\$758.2	1.8%
\$1,425.1	4.3%	\$754.5	1.8%
\$1,914.0	5.7%	\$896.6	2.1%
\$1,447.5	4.3%	\$680.4	1.6%
\$3,914.4	11.7%	\$2,343.4	5.6%
\$5,316.7	15.9%	\$3,945.3	9.4%
\$2,732.7	8.2%	\$3,981.3	9.5%
\$10,451.1	31.3%	\$26,723.4	63.9%
\$33,351.4	100.0%	\$41,850.3	100.0%
New York City Independent Budget Office			

Taxable Income, Exemptions, Deductions

Tax Year 2012

Dollars in millions

			New York Adjusted Gross				
Income Groups	Number of Filers		Income		Personal Exemptions		Deduc
By Deciles, Percentiles							
1st Decile	357,713	10.0%	\$(7,301)	-2.6%	\$72.7	3.1%	\$3,369.2
2nd Decile	357,726	10.0%	\$2,399.7	0.9%	\$119.6	5.2%	\$3,323.4
3rd Decile	357,620	10.0%	\$4,301.0	1.5%	\$254.5	11.0%	\$3,618.3
4th Decile	357,699	10.0%	\$6,351.8	2.3%	\$307.6	13.3%	\$3,815.5
5th Decile	357,713	10.0%	\$8,931.7	3.2%	\$291.5	12.6%	\$3,898.7
6th Decile	357,647	10.0%	\$12,224.7	4.4%	\$288.5	12.5%	\$4,169.3
7th Decile	358,012	10.0%	\$16,301.3	5.8%	\$237.6	10.3%	\$4,190.8
8th Decile	357,365	10.0%	\$22,093.0	7.9%	\$231.0	10.0%	\$4,633.3
9th Decile	357,713	10.0%	\$32,496.0	11.6%	\$229.6	9.9%	\$5,507.9
91st - 95th Percentiles	178,857	5.0%	\$25,426.1	9.1%	\$136.8	5.9%	\$3,508.5
96th - 99th Percentiles	143,018	4.0%	\$42,792.6	15.3%	\$103.4	4.5%	\$3,409.0
100th Percentile	35,768	1.0%	\$113,727.8	40.7%	\$36.3	1.6%	\$2,440.3
All Filers	3,576,851	100.0%	\$279,744.7	100.0%	\$2,309.0	100.0%	\$45,884.1
By Nominal Income							
Under \$0	59,808	1.7%	\$(7,591.6)	-2.7%	\$14.8	0.6%	\$574.6
\$0 - \$9,999	699,983	19.6%	\$3,120.6	1.1%	\$203.5	8.8%	\$6,548.7
\$10,000 - \$19,999	616,334	17.2%	\$9,102.2	3.3%	\$490.0	21.2%	\$6,401.2
\$20,000 - \$29,999	438,115	12.2%	\$10,816.0	3.9%	\$357.9	15.5%	\$4,802.1
\$30,000 - \$39,999	353,483	9.9%	\$12,317.1	4.4%	\$281.7	12.2%	\$4,126.9
\$40,000 - \$49,999	278,581	7.8%	\$12,489.5	4.5%	\$185.6	8.0%	\$3,245.6
\$50,000 - \$59,999	214,292	6.0%	\$11,720.7	4.2%	\$140.0	6.1%	\$2,633.6
\$60,000 - \$74,999	224,892	6.3%	\$15,106.6	5.4%	\$143.3	6.2%	\$2,976.9
\$75,000 - \$99,999	241,040	6.7%	\$20,742.2	7.4%	\$150.8	6.5%	\$3,599.6
\$100,000 - \$124,999	133,815	3.7%	\$14,928.9	5.3%	\$94.8	4.1%	\$2,339.4
\$125,000 - \$149,999	76,539	2.1%	\$10,435.1	3.7%	\$56.9	2.5%	\$1,431.5
\$150,000 - \$199,999	85,533	2.4%	\$14,657.0	5.2%	\$67.9	2.9%	\$1,882.2
\$200,000 - \$349,999	80,814	2.3%	\$20,691.7	7.4%	\$56.0	2.4%	\$1,818.6
\$350,000 - \$499,999	25,707	0.7%	\$10,625.0	3.8%	\$19.5	0.8%	\$740.8
\$500,000 - \$749,999	17,410	0.5%	\$10,511.1	3.8%	\$15.0	0.6%	\$478.1
\$750,000 - \$999,999	8,371	0.2%	\$7,216.4	2.6%	\$7.6	0.3%	\$283.8
\$1,000,000 - \$1,999,999	12,071	0.3%	\$16,698.7	6.0%	\$12.1	0.5%	\$303.5
\$2,000,000 - \$4,999,999	6,627	0.2%	\$20,133.5	7.2%	\$7.3	0.3%	\$353.4
\$5,000,000 - \$9,999,999	1,944	0.1%	\$13,304.2	4.8%	\$2.3	0.1%	\$268.7
\$10,000,000 and Over	1,493	0.0%	\$52,720.0	18.8%	\$2.0	0.1%	\$1,074.7
All Filers	3,576,851	100.0%	\$279,744.7	100.0%	\$2,309.0	100.0%	\$45,884.1

Percentiles	New York Taxable Income		Percent of Filers Taking the Standard Deduction	Standard Deductions		Itemized Deductions	
7.3%	\$0.5	0.0%	94.6%	\$3,056.9	10.5%	\$312.4	1.9%
7.2%	\$73.1	0.0%	95.2%	\$3,025.9	10.4%	\$297.5	1.8%
7.9%	\$829.1	0.3%	95.9%	\$3,375.4	11.6%	\$242.9	1.4%
8.3%	\$2,358.9	1.0%	93.6%	\$3,411.0	11.7%	\$404.6	2.4%
8.5%	\$4,823.5	2.0%	90.0%	\$3,284.1	11.3%	\$614.7	3.6%
9.1%	\$7,880.4	3.2%	84.0%	\$3,084.5	10.6%	\$1,084.8	6.4%
9.1%	\$11,911.4	4.9%	78.4%	\$2,791.1	9.6%	\$1,399.7	8.3%
10.1%	\$17,288.7	7.1%	70.5%	\$2,556.9	8.8%	\$2,076.3	12.3%
12.0%	\$26,855.6	11.0%	61.2%	\$2,365.4	8.1%	\$3,142.4	18.7%
7.6%	\$21,818.2	8.9%	51.5%	\$1,065.4	3.7%	\$2,443.1	14.5%
7.4%	\$39,286.4	16.1%	45.9%	\$789.1	2.7%	\$2,619.8	15.5%
5.3%	\$111,251.3	45.5%	48.8%	\$230.6	0.8%	\$2,209.7	13.1%
100.0%	\$244,377.1	100.0%	81.2%	\$29,036.3	100.0%	\$16,847.8	100.0%
1.3%	0	0.0%	100.0%	\$574.6	2.0%	0	0.0%
14.3%	\$121.2	0.0%	94.6%	\$5,925.8	20.4%	\$622.8	3.7%
14.0%	\$2,643.8	1.1%	94.8%	\$5,855.2	20.2%	\$546.0	3.2%
10.5%	\$5,773.0	2.4%	90.0%	\$4,026.6	13.9%	\$775.5	4.6%
9.0%	\$8,014.5	3.3%	83.8%	\$3,037.7	10.5%	\$1,089.3	6.5%
7.1%	\$9,089.0	3.7%	78.8%	\$2,187.6	7.5%	\$1,058.1	6.3%
5.7%	\$8,978.5	3.7%	73.9%	\$1,583.5	5.5%	\$1,050.1	6.2%
6.5%	\$12,019.8	4.9%	68.8%	\$1,579.9	5.4%	\$1,397.0	8.3%
7.8%	\$17,055.3	7.0%	61.9%	\$1,587.3	5.5%	\$2,012.3	11.9%
5.1%	\$12,534.5	5.1%	55.5%	\$849.9	2.9%	\$1,489.5	8.8%
3.1%	\$8,955.6	3.7%	51.6%	\$457.8	1.6%	\$973.7	5.8%
4.1%	\$12,729.2	5.2%	49.4%	\$489.5	1.7%	\$1,392.8	8.3%
4.0%	\$18,821.7	7.7%	47.0%	\$453.9	1.6%	\$1,364.6	8.1%
1.6%	\$9,864.7	4.0%	40.5%	\$131.1	0.5%	\$609.7	3.6%
1.0%	\$10,019.0	4.1%	40.0%	\$89.2	0.3%	\$388.8	2.3%
0.6%	\$6,924.9	2.8%	31.7%	\$34.7	0.1%	\$249.1	1.5%
0.7%	\$16,383.0	6.7%	71.6%	\$114.6	0.4%	\$188.9	1.1%
0.8%	\$19,772.8	8.1%	49.7%	\$43.9	0.2%	\$309.4	1.8%
0.6%	\$13,033.2	5.3%	31.2%	\$8.0	0.0%	\$260.7	1.5%
2.3%	\$51,643.3	21.1%	26.6%	\$5.3	0.0%	\$1,069.4	6.3%
100.0%	\$244,377.1	100.0%	81.2%	\$29,036.3	100.0%	\$16,847.8	100.0%

New York City Independent Budget Office

Selected Itemized Deductions

Tax Year 2012

Dollars in millions

Income Groups	Number of Filers Taking Itemized Deductions		Medical Expenses Deductions		State and Local Taxes Deductions		Interest Payments Deductions	
By Deciles, Percentiles								
1st Decile	19,261	2.9%	\$107.9	9.0%	\$75.8	0.4%	\$72.3	1.1%
2nd Decile	17,256	2.6%	\$74.8	6.2%	\$72.1	0.4%	\$82.5	1.2%
3rd Decile	14,694	2.2%	\$55.7	4.6%	\$70.5	0.4%	\$68.1	1.0%
4th Decile	22,938	3.4%	\$98.7	8.2%	\$96.9	0.6%	\$99.1	1.5%
5th Decile	35,709	5.3%	\$105.3	8.8%	\$160.2	0.9%	\$167.8	2.5%
6th Decile	57,047	8.5%	\$108.4	9.0%	\$363.4	2.1%	\$279.7	4.2%
7th Decile	77,381	11.5%	\$141.9	11.8%	\$446.4	2.6%	\$383.5	5.7%
8th Decile	105,355	15.7%	\$159.6	13.3%	\$816.2	4.7%	\$609.5	9.0%
9th Decile	138,836	20.7%	\$160.8	13.4%	\$1,569.2	9.0%	\$1,149.9	17.1%
91st - 95th Percentiles	86,726	12.9%	\$90.2	7.5%	\$1,580.0	9.1%	\$1,011.5	15.0%
96th - 99th Percentiles	77,378	11.5%	\$80.5	6.7%	\$3,239.7	18.6%	\$1,383.8	20.5%
100th Percentile	18,309	2.7%	\$19.4	1.6%	\$8,950.8	51.3%	\$1,435.2	21.3%
All Filers	670,889	100.0%	\$1,203.1	100.0%	17,441.1	100.0%	\$6,742.8	100.0%
By Nominal Income								
Under \$0	0	0.0%	\$0.00	0.0%	\$0.00	0.0%	\$0.00	0.0%
\$0 - \$9,999	37,511	5.6%	\$185.8	15.5%	\$152.7	0.9%	\$157.4	2.3%
\$10,000 - \$19,999	32,208	4.8%	\$125.6	10.4%	\$141.3	0.8%	\$141.4	2.1%
\$20,000 - \$29,999	43,655	6.5%	\$134.1	11.1%	\$262.6	1.5%	\$220.8	3.3%
\$30,000 - \$39,999	57,291	8.5%	\$109.7	9.1%	\$309.3	1.8%	\$280.3	4.2%
\$40,000 - \$49,999	59,018	8.8%	\$115.7	9.6%	\$330.2	1.9%	\$275.0	4.1%
\$50,000 - \$59,999	55,911	8.3%	\$91.4	7.6%	\$386.8	2.2%	\$294.2	4.4%
\$60,000 - \$74,999	70,116	10.5%	\$94.1	7.8%	\$568.1	3.3%	\$436.6	6.5%
\$75,000 - \$99,999	91,949	13.7%	\$111.5	9.3%	\$978.7	5.6%	\$713.6	10.6%
\$100,000 - \$124,999	59,515	8.9%	\$57.0	4.7%	\$812.9	4.7%	\$584.9	8.7%
\$125,000 - \$149,999	37,017	5.5%	\$29.9	2.5%	\$630.2	3.6%	\$419.8	6.2%
\$150,000 - \$199,999	43,247	6.5%	\$55.8	4.6%	\$977.8	5.6%	\$568.0	8.4%
\$200,000 - \$349,999	42,798	6.4%	\$49.8	4.1%	\$1,466.9	8.4%	\$711.5	10.6%
\$350,000 - \$499,999	15,297	2.3%	\$16.8	1.4%	\$889.6	5.1%	\$324.2	4.8%
\$500,000 - \$749,999	10,452	1.6%	\$9.0	0.8%	\$945.0	5.4%	\$267.1	4.0%
\$750,000 - \$999,999	5,716	0.9%	\$9.1	0.8%	\$692.9	4.0%	\$163.6	2.4%
\$1,000,000 - \$1,999,999	3,424	0.5%	\$4.2	0.4%	\$721.7	4.1%	\$101.5	1.5%
\$2,000,000 - \$4,999,999	3,331	0.5%	\$3.2	0.3%	\$1,479.6	8.5%	\$149.0	2.2%
\$5,000,000 - \$9,999,999	1,338	0.2%	\$0.3	0.0%	\$1,202.9	6.9%	\$120.8	1.8%
\$10,000,000 and Over	1,096	0.2%	0	0.0%	\$4,492.0	25.8%	\$813.4	12.1%
All Filers	670,889	100.0%	\$1,203.1	100.0%	\$17,441.1	100.0%	\$6,742.8	100.0%

Charitable Contributions Deductions		Job Expenses Deductions		New York College Tuition Deduction		Number of Filers Subject to High-Income Limits on Deductions		High-Income Reductions to Itemized Deductions	
\$49.4	0.6%	\$10.4	0.3%	\$ -	0.0%	0	0.0%	\$0.0	0.0%
\$30.5	0.4%	\$9.1	0.3%	\$0.0	0.0%	0	0.0%	\$0.0	0.0%
\$24.0	0.3%	\$24.8	0.7%	\$0.4	0.2%	0	0.0%	\$0.0	0.0%
\$39.6	0.5%	\$69.6	2.0%	\$0.9	0.3%	0	0.0%	\$0.0	0.0%
\$69.0	0.8%	\$139.7	4.0%	\$5.0	1.7%	0	0.0%	\$0.0	0.0%
\$137.2	1.6%	\$313.7	8.9%	\$11.6	4.0%	0	0.0%	\$0.0	0.0%
\$200.0	2.4%	\$394.8	11.2%	\$30.4	10.5%	0	0.0%	\$0.0	0.0%
\$301.1	3.6%	\$513.6	14.6%	\$45.8	15.8%	0	0.0%	\$0.0	0.0%
\$441.5	5.3%	\$620.0	17.7%	\$76.3	26.4%	17,277	12.9%	\$(13.6)	0.2%
\$354.7	4.2%	\$359.6	10.2%	\$76.7	26.5%	29,490	22.0%	\$(138.7)	1.8%
\$692.6	8.3%	\$336.0	9.6%	\$39.7	13.7%	68,697	51.4%	\$(820.5)	10.8%
\$6,021.0	72.0%	\$720.9	20.5%	\$2.7	0.9%	18,292	13.7%	\$(6,657.0)	87.3%
\$8,360.6	100.0%	\$3,512.0	100.0%	\$289.4	100.0%	133,756	100.0%	\$(7,629.7)	100.0%
\$0.00	0.0%	\$0.0	0.0%	\$0.0	0.0%	0	0.0%	\$0.0	0.0%
\$81.8	1.0%	\$20.6	0.6%	\$0.0	0.0%	0	0.0%	\$0.0	0.0%
\$53.0	0.6%	\$78.5	2.2%	\$1.1	0.4%	0	0.0%	\$0.0	0.0%
\$83.3	1.0%	\$177.0	5.0%	\$6.2	2.2%	0	0.0%	\$0.0	0.0%
\$140.0	1.7%	\$307.4	8.8%	\$10.9	3.8%	0	0.0%	\$0.0	0.0%
\$161.2	1.9%	\$299.2	8.5%	\$24.8	8.6%	0	0.0%	\$0.0	0.0%
\$136.2	1.6%	\$282.6	8.1%	\$23.7	8.2%	0	0.0%	\$0.0	0.0%
\$212.0	2.5%	\$334.8	9.5%	\$28.8	10.0%	0	0.0%	\$0.0	0.0%
\$287.6	3.4%	\$429.4	12.2%	\$46.3	16.0%	0	0.0%	\$0.0	0.0%
\$198.9	2.4%	\$247.3	7.0%	\$42.2	14.6%	24,175	18.1%	\$(27.7)	0.4%
\$138.6	1.7%	\$153.9	4.4%	\$30.5	10.6%	12,138	9.1%	\$(50.1)	0.7%
\$215.0	2.6%	\$171.7	4.9%	\$40.6	14.0%	14,067	10.5%	\$(99.5)	1.3%
\$313.9	3.8%	\$162.5	4.6%	\$22.9	7.9%	42,741	32.0%	\$(345.4)	4.5%
\$186.7	2.2%	\$78.2	2.2%	\$6.0	2.1%	15,295	11.4%	\$(209.5)	2.7%
\$213.2	2.6%	\$72.5	2.1%	\$3.8	1.3%	10,443	7.8%	\$(371.4)	4.9%
\$143.5	1.7%	\$46.1	1.3%	\$1.5	0.5%	5,715	4.3%	\$(247.6)	3.2%
\$377.6	4.5%	\$69.7	2.0%	\$0.0	0.0%	3,417	2.6%	\$(470.7)	6.2%
\$618.9	7.4%	\$114.1	3.3%	\$0.0	0.0%	3,331	2.5%	\$(722.2)	9.5%
\$521.5	6.2%	\$95.3	2.7%	\$0.0	0.0%	1,338	1.0%	\$(556.0)	7.3%
\$4,277.7	51.2%	\$371.2	10.6%	\$0.0	0.0%	1,095	0.8%	\$(4,529.6)	59.4%
\$8,360.6	100.0%	\$3,512.0	100.0%	\$289.4	100.0%	133,756	100.0%	\$(7,629.7)	100.0%

New York City Independent Budget Office

New York City and New York State Tax Liability and Tax Rates														
Tax Year 2012														
Dollars in millions														
Income Groups	Number of Filers		New York Taxable Income		NYC Personal Income Tax Liability Before Credits		Average Marginal NYC PIT Rate	NYC Personal Income Tax Liability After Credits		Average Effective NYC PIT Rate	NYS Personal Income Tax Liability After Credits		Average Marginal NYS PIT Rate	Average Effective NYS PIT Rate
By Deciles, Percentiles														
1st Decile	357,713	10.0%	\$0.5	0.0%	\$0.0	0.0%	0.01%	\$(27.2)	-0.3%	-	\$(28.8)	-0.2%	0.01%	2.99%
2nd Decile	357,726	10.0%	\$73.1	0.0%	\$2.1	0.0%	0.64%	\$(36.2)	-0.4%	1.19%	\$(85.2)	-0.6%	0.88%	0.25%
3rd Decile	357,620	10.0%	\$829.1	0.3%	\$24.0	0.3%	1.90%	\$(34.3)	-0.4%	0.54%	\$(178.3)	-1.2%	2.62%	0.98%
4th Decile	357,699	10.0%	\$2,358.9	1.0%	\$68.5	0.8%	2.72%	\$2.2	0.0%	1.09%	\$(153.5)	-1.0%	3.98%	1.70%
5th Decile	357,713	10.0%	\$4,823.5	2.0%	\$145.4	1.7%	3.20%	\$93.1	1.1%	1.33%	\$5.4	0.0%	4.94%	2.46%
6th Decile	357,647	10.0%	\$7,880.4	3.2%	\$247.5	2.8%	3.38%	\$212.5	2.6%	1.76%	\$243.5	1.6%	5.79%	2.90%
7th Decile	358,012	10.0%	\$11,911.4	4.9%	\$389.8	4.4%	3.55%	\$362.0	4.4%	2.23%	\$546.7	3.6%	6.27%	3.49%
8th Decile	357,365	10.0%	\$17,288.7	7.1%	\$581.5	6.6%	3.58%	\$553.3	6.7%	2.51%	\$895.7	5.8%	6.40%	4.08%
9th Decile	357,713	10.0%	\$26,855.6	11.0%	\$924.4	10.5%	3.61%	\$892.2	10.8%	2.76%	\$1,500.3	9.8%	6.47%	4.63%
91st - 95th Percentiles	178,857	5.0%	\$21,818.2	8.9%	\$764.3	8.7%	3.63%	\$744.3	9.0%	2.94%	\$1,340.8	8.7%	6.60%	5.29%
96th - 99th Percentiles	143,018	4.0%	\$39,286.4	16.1%	\$1,405.4	16.0%	3.66%	\$1,386.0	16.7%	3.20%	\$2,509.4	16.3%	6.75%	5.83%
100th Percentile	35,768	1.0%	\$111,251.3	45.5%	\$4,252.0	48.3%	3.88%	\$4,152.9	50.0%	3.57%	\$8,796.1	57.2%	7.74%	6.87%
All Filers	3,576,851	100.0%	\$244,377.1	100.0%	\$8,804.9	100.0%	2.63%	\$8,300.8	100.0%	2.12%	\$15,392.1	100.0%	4.41%	3.60%
By Nominal Income														
Under \$0	59,808	1.7%	\$0.0	0.0%	\$0.0	0.0%	0.000%	\$(4.9)	-0.1%	0.00%	\$(9.4)	-0.1%	0.000%	0.00%
\$0 - \$9,999	699,983	19.6%	\$121.2	0.0%	\$3.5	0.0%	0.426%	\$(63.8)	-0.8%	0.00%	\$(125.3)	-0.8%	0.586%	0.36%
\$10,000 - \$19,999	616,334	17.2%	\$2,643.8	1.1%	\$76.6	0.9%	2.300%	\$(31.9)	-0.4%	0.84%	\$(296.3)	-1.9%	3.275%	1.36%
\$20,000 - \$29,999	438,115	12.2%	\$5,773.0	2.4%	\$173.7	2.0%	3.189%	\$109.0	1.3%	1.32%	-\$0.3	0.0%	4.919%	2.42%
\$30,000 - \$39,999	353,483	9.9%	\$8,014.5	3.3%	\$252.5	2.9%	3.393%	\$218.6	2.6%	1.80%	\$258.4	1.7%	5.835%	2.93%
\$40,000 - \$49,999	278,581	7.8%	\$9,089.0	3.7%	\$296.9	3.4%	3.547%	\$275.2	3.3%	2.21%	\$413.2	2.7%	6.261%	3.46%
\$50,000 - \$59,999	214,292	6.0%	\$8,978.5	3.7%	\$299.0	3.4%	3.564%	\$282.5	3.4%	2.42%	\$449.4	2.9%	6.388%	3.88%
\$60,000 - \$74,999	224,892	6.3%	\$12,019.8	4.9%	\$406.9	4.6%	3.599%	\$389.0	4.7%	2.58%	\$636.4	4.1%	6.415%	4.24%
\$75,000 - \$99,999	241,040	6.7%	\$17,055.3	7.0%	\$585.8	6.7%	3.610%	\$564.8	6.8%	2.74%	\$942.9	6.1%	6.467%	4.57%
\$100,000 - \$124,999	133,815	3.7%	\$12,534.5	5.1%	\$434.8	4.9%	3.616%	\$421.1	5.1%	2.84%	\$727.1	4.7%	6.518%	4.90%
\$125,000 - \$149,999	76,539	2.1%	\$8,955.6	3.7%	\$313.4	3.6%	3.636%	\$304.7	3.7%	2.93%	\$548.1	3.6%	6.615%	5.27%
\$150,000 - \$199,999	85,533	2.4%	\$12,729.2	5.2%	\$448.7	5.1%	3.634%	\$438.6	5.3%	3.00%	\$800.0	5.2%	6.619%	5.48%
\$200,000 - \$349,999	80,814	2.3%	\$18,821.7	7.7%	\$670.4	7.6%	3.645%	\$661.4	8.0%	3.19%	\$1,198.8	7.8%	6.744%	5.80%
\$350,000 - \$499,999	25,707	0.7%	\$9,864.7	4.0%	\$354.6	4.0%	3.648%	\$350.8	4.2%	3.30%	\$635.2	4.1%	6.848%	6.00%
\$500,000 - \$749,999	17,410	0.5%	\$10,019.0	4.1%	\$364.4	4.1%	3.842%	\$358.3	4.3%	3.41%	\$637.8	4.1%	6.849%	6.11%
\$750,000 - \$999,999	8,371	0.2%	\$6,924.9	2.8%	\$256.9	2.9%	3.875%	\$252.4	3.0%	3.50%	\$440.9	2.9%	6.850%	6.15%
\$1,000,000 - \$1,999,999	12,071	0.3%	\$16,383.0	6.7%	\$617.1	7.0%	3.876%	\$603.9	7.3%	3.61%	\$1,110.2	7.2%	7.810%	6.67%
\$2,000,000 - \$4,999,999	6,627	0.2%	\$19,772.8	8.1%	\$756.4	8.6%	3.876%	\$733.7	8.8%	3.64%	\$1,621.3	10.5%	8.853%	8.07%
\$5,000,000 - \$9,999,999	1,944	0.1%	\$13,033.2	5.3%	\$500.7	5.7%	3.876%	\$487.4	5.9%	3.67%	\$1,080.9	7.0%	8.853%	8.14%
\$10,000,000 and Over	1,493	0.0%	\$51,643.3	21.1%	\$1,992.8	22.6%	3.876%	\$1,949.8	23.5%	3.72%	\$4,322.9	28.1%	8.851%	8.23%
All Filers	3,576,851	100.0%	\$244,377.1	100.0%	\$8,804.9	100.0%	2.625%	\$8,300.8	100.0%	2.12%	\$15,392.1	100.0%	4.414%	3.60%

New York City Tax Credits

Tax Year 2012

Dollars in millions

			Earned Income Tax Credit		Child and Dependent Care Credit		Unincorporated Business Tax Credit			
Income Groups	Number of Filers								STAR Credit	
By Deciles, Percentiles										
1st Decile	357,713	10.0%	\$1.2	1.2%	\$0.1	0.8%	\$0.0	0.0%	\$26.1	9.7%
2nd Decile	357,726	10.0%	\$11.1	11.5%	\$1.2	11.0%	\$0.0	0.0%	\$25.1	9.3%
3rd Decile	357,620	10.0%	\$26.2	27.3%	\$2.3	21.7%	\$0.0	0.0%	\$26.6	9.9%
4th Decile	357,699	10.0%	\$28.8	29.9%	\$3.3	30.8%	\$0.0	0.0%	\$27.4	10.2%
5th Decile	357,713	10.0%	\$20.2	21.0%	\$3.8	35.2%	\$0.0	0.0%	\$27.4	10.2%
6th Decile	357,647	10.0%	\$8.0	8.3%	\$0.1	0.5%	\$0.0	0.0%	\$27.2	10.1%
7th Decile	358,012	10.0%	\$0.8	0.8%	\$0.0	0.0%	\$0.0	0.0%	\$27.0	10.0%
8th Decile	357,365	10.0%	\$0.0	0.0%	\$0.0	0.0%	\$0.1	0.1%	\$28.1	10.4%
9th Decile	357,713	10.0%	\$0.0	0.0%	\$0.0	0.0%	\$1.9	1.5%	\$30.8	11.4%
91st - 95th Percentiles	178,857	5.0%	\$0.0	0.0%	\$0.0	0.0%	\$3.5	2.7%	\$17.3	6.4%
96th - 99th Percentiles	143,018	4.0%	\$0.0	0.0%	\$0.0	0.0%	\$15.0	11.8%	\$6.5	2.4%
100th Percentile	35,768	1.0%	\$0.0	0.0%	\$0.0	0.0%	\$106.5	83.8%	\$0.0	0.0%
All Filers	3,576,851	100.0%	\$96.2	100.0%	\$10.8	100.0%	\$127.0	100.0%	\$269.5	100.0%
By Nominal Income										
Under \$0	59,808	1.7%	\$0.3	0.4%	\$0.0	0.3%	\$0.0	0.0%	\$4.6	1.7%
\$0 - \$9,999	699,983	19.6%	\$14.8	15.4%	\$1.5	14.1%	\$0.0	0.0%	\$49.9	18.5%
\$10,000 - \$19,999	616,334	17.2%	\$48.3	50.2%	\$4.8	44.9%	\$0.0	0.0%	\$46.5	17.3%
\$20,000 - \$29,999	438,115	12.2%	\$25.0	26.0%	\$4.4	40.6%	\$0.0	0.0%	\$33.5	12.5%
\$30,000 - \$39,999	353,483	9.9%	\$7.2	7.5%	\$0.0	0.1%	\$0.0	0.0%	\$26.9	10.0%
\$40,000 - \$49,999	278,581	7.8%	\$0.6	0.6%	\$0.0	0.0%	\$0.0	0.0%	\$21.1	7.8%
\$50,000 - \$59,999	214,292	6.0%	\$0.0	0.0%	\$0.0	0.0%	\$0.0	0.0%	\$16.5	6.1%
\$60,000 - \$74,999	224,892	6.3%	\$0.0	0.0%	\$0.0	0.0%	\$0.0	0.0%	\$17.9	6.6%
\$75,000 - \$99,999	241,040	6.7%	\$0.0	0.0%	\$0.0	0.0%	\$0.9	0.7%	\$20.3	7.5%
\$100,000 - \$124,999	133,815	3.7%	\$0.0	0.0%	\$0.0	0.0%	\$1.7	1.3%	\$12.3	4.6%
\$125,000 - \$150,000	76,539	2.1%	\$0.0	0.0%	\$0.0	0.0%	\$1.3	1.1%	\$7.4	2.8%
\$150,000 - \$199,999	85,533	2.4%	\$0.0	0.0%	\$0.0	0.0%	\$2.2	1.7%	\$8.4	3.1%
\$200,000 - \$349,999	80,814	2.3%	\$0.0	0.0%	\$0.0	0.0%	\$6.1	4.8%	\$4.1	1.5%
\$350,000 - \$499,999	25,707	0.7%	\$0.0	0.0%	\$0.0	0.0%	\$4.2	3.3%	\$0.0	0.0%
\$500,000 - \$749,999	17,410	0.5%	\$0.0	0.0%	\$0.0	0.0%	\$6.6	5.2%	\$0.0	0.0%
\$750,000 - \$999,999	8,371	0.2%	\$0.0	0.0%	\$0.0	0.0%	\$4.8	3.8%	\$0.0	0.0%
\$1,000,000 - \$1,999,999	12,071	0.3%	\$0.0	0.0%	\$0.0	0.0%	\$14.4	11.3%	\$0.0	0.0%
\$2,000,000 - \$4,999,999	6,627	0.2%	\$0.0	0.0%	\$0.0	0.0%	\$23.3	18.3%	\$0.0	0.0%
\$5,000,000 - \$9,999,999	1,944	0.1%	\$0.0	0.0%	\$0.0	0.0%	\$14.8	11.7%	\$0.0	0.0%
\$10,000,000 and Over	1,493	0.0%	\$0.0	0.0%	\$0.0	0.0%	\$46.5	36.6%	\$0.0	0.0%
All Filers	3,576,851	100.0%	\$96.2	100.0%	\$10.8	100.0%	\$127.0	100.0%	\$269.5	100.0%
New York City Independent Budget Office										

New York City Indepe

Household Credit	
\$0.00	0.0%
\$0.96	8.0%
\$3.22	26.7%
\$6.80	56.4%
\$1.06	8.8%
\$0.00	0.0%
\$0.00	0.0%
\$0.00	0.0%
\$0.00	0.0%
\$0.00	0.0%
\$0.00	0.0%
\$0.00	0.0%
\$0.00	0.0%
\$12.05	100.0%
\$0.00	0.0%
\$1.29	10.7%
\$8.91	74.0%
\$1.83	15.2%
\$0.00	0.0%
\$0.00	0.0%
\$0.00	0.0%
\$0.00	0.0%
\$0.00	0.0%
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\$12.05	100.0%
ndent Budget Office	