



October 2020

About the Tables on New York City Residents' Income and Tax Liability

Data for: [2006](#), [2007](#), [2008](#), [2009](#), [2010](#), [2011](#), [2012](#), [2013](#), [2014](#), [2015](#), [2016](#), [2017](#), [2018](#)

Data on the income and personal income tax (PIT) liability of New York City residents grouped by income ranges is available by tax liability (calendar) year from the links above. Presented in tables covering tax years 2006 through 2018—the most recent years for which detailed information is available—the data comes from annual files of New York personal income tax returns made available to researchers by the New York State's Department of Taxation and Finance, Office of Tax Policy Analysis (OTPA). The returns provide information on filers' personal incomes plus state, New York City, and Yonkers personal income tax liabilities. (Identifying information such as names and specific address are not reported.) Each file contains tax returns from a single tax liability year, which corresponds to a single calendar year.

Population data vs. sample data. For 2015 through 2018, OTPA provided population files containing all returns filed by New York State residents and nonresidents with income earned in the state in that year—approximately 10.7 million return in the 2018 file, including almost 3.9 million returns filed by full-year city residents. For 2014 and earlier years, the files are large samples containing between 643,000 and 776,000 returns, depending on the year. A little more than half of the sample each year are returns filed by New York City residents each year.

IBO has compiled data from the returns of full-year city residents. We have excluded returns by filers who are claimed as dependents by other tax filers, such as children with their own taxable income filing their own tax returns.

Like any sample, the sample-based files for 2014 and prior years are subject to sampling error and should therefore be considered estimates. Because the samples include every return reporting more than \$1 million of income or losses of more than \$1 million, the accuracy of the estimates of the highly volatile incomes and taxes paid by these filers is greatly increased. Comparisons of data from the sample files to the data from population should be made with caution.

Each year's data is presented in one Excel file containing nine spreadsheets, each with a set of similar data reported in the aggregate, such as income components, filing status, or city tax credits. All dollar amounts are reported in millions, with the exception of the income group labels and the average PIT per filer reported in several tables, including the summary.



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The data is presented by income groups, in two distinct ways: by 12 decile and percentile income groups, on rows 4 through 17 of each spreadsheet; and by 20 income groups, such as \$75,000-\$99,999 or \$1,000,000-\$1,999,999, on rows 19 through 39. The measure of income used in the groupings is New York adjusted gross income (AGI)—the amount of income reported on the tax return prior to subtracting exemptions and deductions. (AGI minus exemptions minus deductions equals taxable income.) Both the dollar amounts and the income ranges are presented in nominal terms with no adjustment for inflation.

Estimates are currently available for the following years: [2006](#), [2007](#), [2008](#), [2009](#), [2010](#), [2011](#), [2012](#), [2013](#), [2014](#), [2015](#), [2016](#), [2017](#), and [2018](#). A list of the spreadsheets in each year's Excel file follows, with a general description of their contents and specific notes where needed.

1. Income Categories. The range of incomes that correspond to each decile and percentile group, and the percentile of the highest income in each group are reported.

2. Summary. Shows basic data on the number of filers and taxpayers, their incomes, and their New York City PIT liability

- *Note: Taxpayers are defined as those filers whose city PIT liability, after all credits are taken, is greater than \$0.*

3. Filing Status. Reports on the number of returns in each filing status—single, married filing jointly, married filing as single, head of household (single parents), and widowed. To preserve anonymity, the very small numbers of widowed tax filers in high-income groups have been consolidated in the 96th to 99th percentile group and the \$200,000-\$350,000 nominal income group.

- *Note: Due to rounding, total number of filers might differ from sum of statuses.*

4. Demographics. Shows the number of adults and children represented by each return.

- *Note: The number of exemptions taken on each return was used as a proxy for the number of children of that filer.*

5. Incomes. Total AGI and its major components are reported.

6. Taxable Income. AGI, exemptions, total deductions, and taxable income are reported, along with detail on standard and itemized deductions.

7. Itemized Deductions. Provides more information on selected itemized deductions, including the amount of itemized deductions lost due to limits on deductions taken by high-income filers.

- *Note: Figures for specific itemized deductions do not incorporate effects of high-income limits.*
- *Note: Deductions for state, local, and foreign income taxes are allowed only against federal tax income tax liability, not New York State or New York City liability.*

8. Tax Liability. City PIT liability before and after credits is reported, as are average marginal and effective tax rates. State PIT liability after credits and average tax rates are also provided.

- *Notes: The highest tax rate a filer's taxable income is subject to is the marginal tax rate. For filers with no taxable income, the marginal tax rate is zero. All filers are included in the calculation of average marginal tax rates. Effective tax rates are defined as tax liability after credits divided by AGI. Excludes filers with either negative AGI or negative tax liability, and these filers were not included in the calculation of average effective tax rates.*

9. Tax Credits. Reports on various credits taken against city PIT liability, such as the Earned Income Tax Credit, the Child and Dependent Care Credit, and the Unincorporated Business Tax Credit.

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