

**Comparison of Percentile and Decile Categories with Nominal Income Categories  
Tax Year 2013**

<b>Deciles and Percentiles</b>		<b>Nominal Income</b>	
	<b>Nominal Income Range</b>		<b>Percentile of Highest Income in Group</b>
1st Decile	Less than \$2,999	Under \$0	1st Percentile
2nd Decile	\$3,000 - \$9,159	\$0 - \$9,999	22nd Percentile
3rd Decile	\$9,160 - \$14,491	\$10,000 - \$19,999	39th Percentile
4th Decile	\$14,492 - \$20,866	\$20,000 - \$29,999	51st Percentile
5th Decile	\$20,867 - \$29,133	\$30,000 - \$39,999	61st Percentile
6th Decile	\$29,134 - \$39,424	\$40,000 - \$49,999	68th Percentile
7th Decile	\$39,425 - \$52,910	\$50,000 - \$59,999	74th Percentile
8th Decile	\$52,911 - \$74,381	\$60,000 - \$74,999	80th Percentile
9th Decile	\$74,382 - \$118,900	\$75,000 - \$99,999	87th Percentile
91st - 95th Percentiles	\$118,901 - \$185,905	\$100,000 - \$124,999	91st Percentile
96th - 99th Percentiles	\$185,906 - \$636,866	\$125,000 - \$149,999	93rd Percentile
100th Percentile	Over \$636,866	\$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 2013

*Dollars in millions, except Average Personal Income Tax*

Income Groups	Number of Filers		Number of Taxpayers		New York Adjusted Gross Income	
<b>By Deciles, Percentiles</b>						
1st Decile	368,926	10.0%	6	0.0%	\$(6,012.0)	-2.1%
2nd Decile	368,259	10.0%	205	0.0%	\$2,312.6	0.8%
3rd Decile	368,595	10.0%	115,677	4.7%	\$4,317.2	1.5%
4th Decile	368,645	10.0%	186,820	7.7%	\$6,475.8	2.3%
5th Decile	368,546	10.0%	308,201	12.6%	\$9,154.4	3.2%
6th Decile	368,619	10.0%	362,286	14.8%	\$12,582.9	4.5%
7th Decile	368,584	10.0%	366,865	15.0%	\$16,891.6	6.0%
8th Decile	368,569	10.0%	366,504	15.0%	\$23,068.0	8.2%
9th Decile	368,637	10.0%	367,357	15.0%	\$34,108.9	12.1%
91st - 95th Percentiles	184,266	5.0%	183,649	7.5%	\$26,903.8	9.5%
96th - 99th Percentiles	147,422	4.0%	147,320	6.0%	\$45,005.8	15.9%
100th Percentile	36,851	1.0%	36,843	1.5%	\$107,500.2	38.1%
<b>All Filers</b>	<b>3,685,919</b>	<b>100.0%</b>	<b>2,441,733</b>	<b>100.0%</b>	<b>\$282,309.2</b>	<b>100.0%</b>
<b>By Nominal Income</b>						
Under \$0	54,348	1.5%	6	0.0%	\$(6,231)	-2.2%
\$0 - \$9,999	755,255	20.5%	548	0.0%	\$3,225.4	1.1%
\$10,000 - \$19,999	617,387	16.7%	269,954	11.1%	\$9,130.1	3.2%
\$20,000 - \$29,999	448,845	12.2%	371,889	15.2%	\$11,094.8	3.9%
\$30,000 - \$39,999	355,458	9.6%	350,312	14.3%	\$12,394.4	4.4%
\$40,000 - \$49,999	279,956	7.6%	278,541	11.4%	\$12,563.8	4.5%
\$50,000 - \$59,999	217,528	5.9%	216,222	8.9%	\$11,914.5	4.2%
\$60,000 - \$74,999	229,814	6.2%	228,932	9.4%	\$15,434.3	5.5%
\$75,000 - \$99,999	251,666	6.8%	250,715	10.3%	\$21,720.7	7.7%
\$100,000 - \$124,999	134,758	3.7%	134,302	5.5%	\$15,026.5	5.3%
\$125,000 - \$149,999	84,438	2.3%	84,026	3.4%	\$11,541.0	4.1%
\$150,000 - \$199,999	91,304	2.5%	91,164	3.7%	\$15,671.6	5.6%
\$200,000 - \$349,999	87,866	2.4%	87,846	3.6%	\$22,659.0	8.0%
\$350,000 - \$499,999	27,513	0.7%	27,503	1.1%	\$11,409.1	4.0%
\$500,000 - \$749,999	19,426	0.5%	19,421	0.8%	\$11,732.5	4.2%
\$750,000 - \$999,999	8,593	0.2%	8,593	0.4%	\$7,402.2	2.6%
\$1,000,000 - \$1,999,999	11,996	0.3%	11,995	0.5%	\$16,532.3	5.9%
\$2,000,000 - \$4,999,999	6,601	0.2%	6,598	0.3%	\$19,980.2	7.1%
\$5,000,000 - \$9,999,999	1,852	0.1%	1,851	0.1%	\$12,728.8	4.5%
\$10,000,000 and Over	1,315	0.0%	1,315	0.1%	\$46,379.7	16.4%
<b>All Filers</b>	<b>3,685,919</b>	<b>100.0%</b>	<b>2,441,733</b>	<b>100.0%</b>	<b>\$282,309.2</b>	<b>100.0%</b>

New York Taxable Income		New York City Personal Income Tax		Average Personal Income Tax
\$0.1	0.0%	\$(28.2)	-0.3%	\$(76)
\$42.3	0.0%	\$(36.3)	-0.4%	\$(99)
\$745.6	0.3%	\$(38.5)	-0.5%	\$(104)
\$2,276.7	0.9%	\$(3.2)	0.0%	\$(9)
\$4,845.2	2.0%	\$90.5	1.1%	\$246
\$8,136.3	3.3%	\$218.6	2.6%	\$593
\$12,307.8	5.0%	\$373.2	4.5%	\$1,013
\$18,201.2	7.4%	\$585.5	7.1%	\$1,589
\$28,368.4	11.6%	\$943.4	11.4%	\$2,559
\$23,386.6	9.6%	\$797.3	9.6%	\$4,327
\$41,541.6	17.0%	\$1,465.1	17.7%	\$9,938
\$104,975.3	42.9%	\$3,903.4	47.2%	\$105,924
<b>\$244,827.1</b>	<b>100.0%</b>	<b>\$8,270.8</b>	<b>100.0%</b>	<b>\$2,244</b>
\$0.0	0.0%	\$(4.7)	-0.1%	\$(87)
\$105.7	0.0%	\$(68.9)	-0.8%	\$(91)
\$2,541.2	1.0%	\$(36.5)	-0.4%	\$(59)
\$5,842.3	2.4%	\$108.3	1.3%	\$241
\$8,100.9	3.3%	\$220.6	2.7%	\$621
\$9,092.2	3.7%	\$274.4	3.3%	\$980
\$9,151.0	3.7%	\$287.6	3.5%	\$1,322
\$12,330.9	5.0%	\$401.0	4.8%	\$1,745
\$17,909.7	7.3%	\$592.6	7.2%	\$2,355
\$12,706.2	5.2%	\$427.1	5.2%	\$3,169
\$9,985.4	4.1%	\$338.4	4.1%	\$4,008
\$13,792.9	5.6%	\$474.9	5.7%	\$5,202
\$20,727.8	8.5%	\$729.2	8.8%	\$8,299
\$10,653.5	4.4%	\$377.5	4.6%	\$13,721
\$11,206.4	4.6%	\$401.1	4.8%	\$20,645
\$7,107.8	2.9%	\$258.5	3.1%	\$30,084
\$16,211.4	6.6%	\$597.6	7.2%	\$49,818
\$19,621.7	8.0%	\$724.9	8.8%	\$109,823
\$12,451.3	5.1%	\$464.5	5.6%	\$250,794
\$45,288.8	18.5%	\$1,702.6	20.6%	\$1,294,769
<b>\$244,827.1</b>	<b>100.0%</b>	<b>\$8,270.8</b>	<b>100.0%</b>	<b>\$2,244</b>

New York City Independent Budget Office

**Tax Filers, Filing Status**

Tax Year 2013

<b>Income Groups</b>	<b>Number of Filers</b>		<b>Single</b>		<b>Married Filing Jointly</b>	
<b>By Deciles, Percentiles</b>						
1st Decile	368,926	10.0%	260,957	70.7%	65,209	17.7%
2nd Decile	368,259	10.0%	259,745	70.5%	50,229	13.6%
3rd Decile	368,595	10.0%	186,818	50.7%	65,600	17.8%
4th Decile	368,645	10.0%	167,388	45.4%	84,489	22.9%
5th Decile	368,546	10.0%	167,345	45.4%	82,712	22.4%
6th Decile	368,619	10.0%	165,351	44.9%	76,090	20.6%
7th Decile	368,584	10.0%	178,903	48.5%	81,774	22.2%
8th Decile	368,569	10.0%	183,285	49.7%	93,669	25.4%
9th Decile	368,637	10.0%	165,471	44.9%	135,233	36.7%
91st - 95th Percentiles	184,266	5.0%	67,362	36.6%	99,240	53.9%
96th - 99th Percentiles	147,422	4.0%	44,001	29.8%	94,761	64.3%
100th Percentile	36,851	1.0%	7,340	19.9%	27,206	73.8%
<b>All Filers</b>	<b>3,685,919</b>	<b>100.0%</b>	<b>1,853,967</b>	<b>50.3%</b>	<b>956,211</b>	<b>25.9%</b>
<b>By Nominal Income</b>						
Under \$0	54,348	1.5%	33,458	61.6%	16,025	29.5%
\$0 - \$9,999	755,255	20.5%	524,928	69.5%	110,322	14.6%
\$10,000 - \$19,999	617,387	16.7%	294,774	47.7%	128,021	20.7%
\$20,000 - \$29,999	448,845	12.2%	203,071	45.2%	101,129	22.5%
\$30,000 - \$39,999	355,458	9.6%	160,759	45.2%	72,880	20.5%
\$40,000 - \$49,999	279,956	7.6%	135,351	48.3%	61,906	22.1%
\$50,000 - \$59,999	217,528	5.9%	108,871	50.0%	50,049	23.0%
\$60,000 - \$74,999	229,814	6.2%	114,453	49.8%	61,560	26.8%
\$75,000 - \$99,999	251,666	6.8%	115,453	45.9%	85,877	34.1%
\$100,000 - \$124,999	134,758	3.7%	55,046	40.8%	60,583	45.0%
\$125,000 - \$149,999	84,438	2.3%	31,219	37.0%	43,937	52.0%
\$150,000 - \$199,999	91,304	2.5%	31,252	34.2%	53,741	58.9%
\$200,000 - \$349,999	87,866	2.4%	27,130	30.9%	55,671	63.4%
\$350,000 - \$499,999	27,513	0.7%	7,665	27.9%	18,232	66.3%
\$500,000 - \$749,999	19,426	0.5%	4,718	24.3%	13,665	70.3%
\$750,000 - \$999,999	8,593	0.2%	1,812	21.1%	6,289	73.2%
\$1,000,000 - \$1,999,999	11,996	0.3%	2,443	20.4%	8,811	73.4%
\$2,000,000 - \$4,999,999	6,601	0.2%	1,079	16.3%	5,088	77.1%
\$5,000,000 - \$9,999,999	1,852	0.1%	317	17.1%	1,393	75.2%
\$10,000,000 and Over	1,315	0.0%	168	12.8%	1,033	78.6%
<b>All Filers</b>	<b>3,685,919</b>	<b>100.0%</b>	<b>1,853,967</b>	<b>50.3%</b>	<b>956,211</b>	<b>25.9%</b>

Married Filing as Single		Head of Household		Widowed	
7,008	1.9%	35,627	9.7%	126	0.0%
6,197	1.7%	52,047	14.1%	40	0.0%
5,102	1.4%	110,956	30.1%	118	0.0%
5,471	1.5%	110,997	30.1%	300	0.1%
6,205	1.7%	112,192	30.4%	92	0.0%
7,894	2.1%	119,178	32.3%	106	0.0%
10,627	2.9%	97,221	26.4%	60	0.0%
13,162	3.6%	78,377	21.3%	76	0.0%
11,326	3.1%	56,306	15.3%	301	0.1%
4,959	2.7%	12,648	6.9%	57	0.0%
3,238	2.2%	5,309	3.6%	112	0.1%
1,280	3.5%	1,014	2.8%	12	0.0%
<b>82,469</b>	<b>2.2%</b>	<b>791,872</b>	<b>21.5%</b>	<b>1,400</b>	<b>0.0%</b>
928	1.7%	3,914	7.2%	24	0.0%
13,305	1.8%	106,548	14.1%	151	0.0%
8,532	1.4%	185,819	30.1%	241	0.0%
7,843	1.7%	136,520	30.4%	282	0.1%
8,245	2.3%	113,491	31.9%	83	0.0%
7,727	2.8%	74,943	26.8%	29	0.0%
7,251	3.3%	51,276	23.6%	81	0.0%
8,228	3.6%	45,546	19.8%	26	0.0%
7,586	3.0%	42,476	16.9%	274	0.1%
4,117	3.1%	14,979	11.1%	42	0.0%
2,575	3.0%	6,698	7.9%	-	0.0%
1,940	2.1%	4,297	4.7%	74	0.1%
2,095	2.4%	2,920	3.3%	49	0.1%
556	2.0%	1,039	3.8%	22	0.1%
472	2.4%	559	2.9%	21	0.1%
229	2.7%	262	3.0%	-	0.0%
388	3.2%	351	2.9%	-	0.0%
259	3.9%	171	2.6%	-	0.1%
99	5.3%	42	2.3%	-	0.1%
94	7.1%	20	1.5%	-	0.0%
<b>82,469</b>	<b>2.2%</b>	<b>791,872</b>	<b>21.5%</b>	<b>1,400</b>	<b>0.0%</b>

New York City Independent Budget Office

**Tax Filers, Demographic Information**

Tax Year 2013

Income Groups	Number of Filers		Number of Adults		Number of Children		Number of Filers With Children	
<b>By Deciles, Percentiles</b>								
1st Decile	368,926	10.0%	434,134	9.4%	64,207	3.0%	40,495	3.2%
2nd Decile	368,259	10.0%	418,488	9.0%	90,442	4.2%	62,232	4.9%
3rd Decile	368,595	10.0%	434,195	9.4%	224,685	10.4%	142,034	11.3%
4th Decile	368,645	10.0%	453,133	9.8%	293,587	13.5%	161,573	12.8%
5th Decile	368,546	10.0%	451,258	9.7%	276,811	12.8%	157,390	12.5%
6th Decile	368,619	10.0%	444,709	9.6%	265,001	12.2%	153,345	12.2%
7th Decile	368,584	10.0%	450,358	9.7%	236,709	10.9%	138,448	11.0%
8th Decile	368,569	10.0%	462,238	10.0%	214,072	9.9%	122,899	9.8%
9th Decile	368,637	10.0%	503,870	10.9%	233,053	10.7%	132,113	10.5%
91st - 95th Percentiles	184,266	5.0%	283,505	6.1%	128,254	5.9%	70,820	5.6%
96th - 99th Percentiles	147,422	4.0%	242,184	5.2%	105,100	4.8%	59,256	4.7%
100th Percentile	36,851	1.0%	64,057	1.4%	36,398	1.7%	18,403	1.5%
<b>All Filers</b>	<b>3,685,919</b>	<b>100.0%</b>	<b>4,642,131</b>	<b>100.0%</b>	<b>2,168,318</b>	<b>100.0%</b>	<b>1,259,008</b>	<b>100.0%</b>
<b>By Nominal Income</b>								
Under \$0	54,348	1.7%	70,372	1.5%	11,635	0.5%	6,582	0.5%
\$0 - \$9,999	755,255	19.6%	865,577	18.6%	179,165	8.3%	124,066	9.9%
\$10,000 - \$19,999	617,387	17.2%	745,407	16.1%	445,346	20.5%	255,465	20.3%
\$20,000 - \$29,999	448,845	12.2%	549,974	11.8%	339,360	15.7%	192,294	15.3%
\$30,000 - \$39,999	355,458	9.9%	428,339	9.2%	252,209	11.6%	146,991	11.7%
\$40,000 - \$49,999	279,956	7.8%	341,861	7.4%	180,768	8.3%	104,860	8.3%
\$50,000 - \$59,999	217,528	6.0%	267,577	5.8%	128,824	5.9%	74,131	5.9%
\$60,000 - \$74,999	229,814	6.3%	291,374	6.3%	132,531	6.1%	76,432	6.1%
\$75,000 - \$99,999	251,666	6.7%	337,544	7.3%	155,053	7.2%	89,106	7.1%
\$100,000 - \$124,999	134,758	3.7%	195,341	4.2%	92,428	4.3%	50,860	4.0%
\$125,000 - \$149,999	84,438	2.1%	128,375	2.8%	58,571	2.7%	32,394	2.6%
\$150,000 - \$199,999	91,304	2.4%	145,045	3.1%	64,975	3.0%	35,937	2.9%
\$200,000 - \$349,999	87,866	2.3%	143,537	3.1%	60,974	2.8%	34,439	2.7%
\$350,000 - \$499,999	27,513	0.7%	45,745	1.0%	19,425	0.9%	11,227	0.9%
\$500,000 - \$749,999	19,426	0.5%	33,091	0.7%	16,412	0.8%	8,900	0.7%
\$750,000 - \$999,999	8,593	0.2%	14,883	0.3%	7,878	0.4%	4,150	0.3%
\$1,000,000 - \$1,999,999	11,996	0.3%	20,807	0.4%	11,631	0.5%	5,946	0.5%
\$2,000,000 - \$4,999,999	6,601	0.2%	11,689	0.3%	7,413	0.3%	3,546	0.3%
\$5,000,000 - \$9,999,999	1,852	0.1%	3,245	0.1%	2,052	0.1%	954	0.1%
\$10,000,000 and Over	1,315	0.0%	2,348	0.1%	1,665	0.1%	728	0.1%
<b>All Filers</b>	<b>3,685,919</b>	<b>100.0%</b>	<b>4,642,131</b>	<b>100.0%</b>	<b>2,168,318</b>	<b>100.0%</b>	<b>1,259,008</b>	<b>100.0%</b>

New York City Independent Budget Office



**Major Components of Adjusted Gross Income Tax Year 2011**
*Dollars in millions*

Income Groups	Number of Filers		New York Adjusted Gross Income		Wages and Salaries		Dividends and Interest	
<b>By Deciles, Percentiles</b>								
1st Decile	368,926	10.0%	\$(6,012)	-2.1%	\$681.4	0.4%	\$565.3	3.2%
2nd Decile	368,259	10.0%	\$2,312.6	0.8%	\$1,359.6	0.7%	\$140.4	0.8%
3rd Decile	368,595	10.0%	\$4,317.2	1.5%	\$2,979.8	1.6%	\$118.5	0.7%
4th Decile	368,645	10.0%	\$6,475.8	2.3%	\$5,093.7	2.7%	\$152.7	0.9%
5th Decile	368,546	10.0%	\$9,154.4	3.2%	\$7,804.5	4.1%	\$167.0	0.9%
6th Decile	368,619	10.0%	\$12,582.9	4.5%	\$11,285.0	5.9%	\$218.2	1.2%
7th Decile	368,584	10.0%	\$16,891.6	6.0%	\$15,456.0	8.1%	\$302.8	1.7%
8th Decile	368,569	10.0%	\$23,068.0	8.2%	\$21,215.4	11.1%	\$411.7	2.3%
9th Decile	368,637	10.0%	\$34,108.9	12.1%	\$30,979.9	16.2%	\$632.6	3.6%
91st - 95th Percentiles	184,266	5.0%	\$26,903.8	9.5%	\$23,199.5	12.1%	\$750.0	4.2%
96th - 99th Percentiles	147,422	4.0%	\$45,005.8	15.9%	\$34,202.5	17.9%	\$1,854.3	10.5%
100th Percentile	36,851	1.0%	\$107,500.2	38.1%	\$36,954.5	19.3%	\$12,358.7	69.9%
<b>All Filers</b>	<b>3,685,919</b>	<b>100.0%</b>	<b>\$282,309.2</b>	<b>100.0%</b>	<b>\$191,211.7</b>	<b>100.0%</b>	<b>\$17,672.4</b>	<b>100.0%</b>
<b>By Nominal Income</b>								
Under \$0	54,348	1.7%	\$(6,231)	-2.2%	\$397.7	0.2%	\$483.2	2.7%
\$0 - \$9,999	755,255	19.6%	\$3,225.4	1.1%	\$2,020.8	1.1%	\$235.8	1.3%
\$10,000 - \$19,999	617,387	17.2%	\$9,130.1	3.2%	\$6,896.9	3.6%	\$237.9	1.3%
\$20,000 - \$29,999	448,845	12.2%	\$11,094.8	3.9%	\$9,462.4	4.9%	\$202.4	1.1%
\$30,000 - \$39,999	355,458	9.9%	\$12,394.4	4.4%	\$11,178.8	5.8%	\$220.0	1.2%
\$40,000 - \$49,999	279,956	7.8%	\$12,563.8	4.5%	\$11,579.1	6.1%	\$203.3	1.2%
\$50,000 - \$59,999	217,528	6.0%	\$11,914.5	4.2%	\$10,880.0	5.7%	\$211.2	1.2%
\$60,000 - \$74,999	229,814	6.3%	\$15,434.3	5.5%	\$14,131.3	7.4%	\$294.1	1.7%
\$75,000 - \$99,999	251,666	6.7%	\$21,720.7	7.7%	\$19,954.3	10.4%	\$365.6	2.1%
\$100,000 - \$124,999	134,758	3.7%	\$15,026.5	5.3%	\$13,375.5	7.0%	\$328.6	1.9%
\$125,000 - \$149,999	84,438	2.1%	\$11,541.0	4.1%	\$10,023.1	5.2%	\$305.9	1.7%
\$150,000 - \$199,999	91,304	2.4%	\$15,671.6	5.6%	\$13,098.1	6.9%	\$493.9	2.8%
\$200,000 - \$349,999	87,866	2.3%	\$22,659.0	8.0%	\$18,101.8	9.5%	\$815.8	4.6%
\$350,000 - \$499,999	27,513	0.7%	\$11,409.1	4.0%	\$8,219.9	4.3%	\$564.5	3.2%
\$500,000 - \$749,999	19,426	0.5%	\$11,732.5	4.2%	\$7,907.1	4.1%	\$592.5	3.4%
\$750,000 - \$999,999	8,593	0.2%	\$7,402.2	2.6%	\$4,549.4	2.4%	\$424.7	2.4%
\$1,000,000 - \$1,999,999	11,996	0.3%	\$16,532.3	5.9%	\$9,011.3	4.7%	\$1,072.1	6.1%
\$2,000,000 - \$4,999,999	6,601	0.2%	\$19,980.2	7.1%	\$8,774.5	4.6%	\$1,661.7	9.4%
\$5,000,000 - \$9,999,999	1,852	0.1%	\$12,728.8	4.5%	\$4,507.4	2.4%	\$1,283.1	7.3%
\$10,000,000 and Over	1,315	0.0%	\$46,379.7	16.4%	\$7,142.3	3.7%	\$7,676.1	43.4%
<b>All Filers</b>	<b>3,685,919</b>	<b>100.0%</b>	<b>\$282,309.2</b>	<b>100.0%</b>	<b>\$191,211.7</b>	<b>100.0%</b>	<b>\$17,672.4</b>	<b>100.0%</b>



Business Income		Realized Capital Gains	
\$(3,061.0)	-9.0%	\$922.1	2.5%
\$634.2	1.9%	\$(0.1)	0.0%
\$1,010.0	3.0%	\$11.2	0.0%
\$832.2	2.4%	\$29.9	0.1%
\$708.7	2.1%	\$55.2	0.1%
\$488.0	1.4%	\$90.7	0.2%
\$421.5	1.2%	\$198.1	0.5%
\$684.2	2.0%	\$185.8	0.5%
\$1,098.1	3.2%	\$373.2	1.0%
\$1,598.2	4.7%	\$573.2	1.5%
\$5,629.3	16.5%	\$2,416.0	6.4%
\$24,107.9	70.6%	\$32,641.7	87.1%
<b>\$34,151.4</b>	<b>100.0%</b>	<b>\$37,497.0</b>	<b>100.0%</b>
\$(3,142)	-9.2%	\$927.8	2.5%
\$989.8	2.9%	\$(1.5)	0.0%
\$1,475.8	4.3%	\$32.2	0.1%
\$864.2	2.5%	\$61.2	0.2%
\$414.4	1.2%	\$103.8	0.3%
\$359.7	1.1%	\$99.1	0.3%
\$329.0	1.0%	\$133.1	0.4%
\$445.2	1.3%	\$143.5	0.4%
\$578.9	1.7%	\$176.2	0.5%
\$661.8	1.9%	\$233.9	0.6%
\$619.2	1.8%	\$230.4	0.6%
\$1,156.4	3.4%	\$440.2	1.2%
\$2,277.8	6.7%	\$996.4	2.7%
\$1,723.7	5.0%	\$691.7	1.8%
\$2,025.6	5.9%	\$1,077.3	2.9%
\$1,513.2	4.4%	\$831.1	2.2%
\$3,950.0	11.6%	\$2,323.4	6.2%
\$5,367.6	15.7%	\$3,907.5	10.4%
\$3,202.0	9.4%	\$3,560.9	9.5%
\$9,339.4	27.3%	\$21,528.8	57.4%
<b>\$34,151.4</b>	<b>100.0%</b>	<b>\$37,497.0</b>	<b>100.0%</b>

New York City Independent Budget Office

**Taxable Income, Exemptions, Deductions**

Tax Year 2013

Dollars in millions

Income Groups	Number of Filers		New York Adjusted Gross Income		Personal Exemptions		Deductions	
<b>By Deciles, Percentiles</b>								
1st Decile	368,926	10.0%	\$(6,012)	-2.1%	\$71.9	3.1%	\$3,591.6	7.6%
2nd Decile	368,259	10.0%	\$2,312.6	0.8%	\$108.5	4.7%	\$3,532.5	7.5%
3rd Decile	368,595	10.0%	\$4,317.2	1.5%	\$256.4	11.1%	\$3,817.2	8.1%
4th Decile	368,645	10.0%	\$6,475.8	2.3%	\$316.3	13.7%	\$4,040.4	8.6%
5th Decile	368,546	10.0%	\$9,154.4	3.2%	\$293.1	12.7%	\$4,087.1	8.7%
6th Decile	368,619	10.0%	\$12,582.9	4.5%	\$280.6	12.1%	\$4,212.7	8.9%
7th Decile	368,584	10.0%	\$16,891.6	6.0%	\$247.6	10.7%	\$4,383.9	9.3%
8th Decile	368,569	10.0%	\$23,068.0	8.2%	\$224.1	9.7%	\$4,674.9	9.9%
9th Decile	368,637	10.0%	\$34,108.9	12.1%	\$239.8	10.4%	\$5,525.0	11.7%
91st - 95th Percentiles	184,266	5.0%	\$26,903.8	9.5%	\$131.2	5.7%	\$3,392.8	7.2%
96th - 99th Percentiles	147,422	4.0%	\$45,005.8	15.9%	\$107.0	4.6%	\$3,362.2	7.1%
100th Percentile	36,851	1.0%	\$107,500.2	38.1%	\$37.4	1.6%	\$2,487.5	5.3%
<b>All Filers</b>	<b>3,685,919</b>	<b>100.0%</b>	<b>\$282,309.2</b>	<b>100.0%</b>	<b>\$2,313.9</b>	<b>100.0%</b>	<b>\$47,107.9</b>	<b>100.0%</b>
<b>By Nominal Income</b>								
Under \$0	54,348	1.7%	\$(6,231.4)	-2.2%	\$12.5	0.5%	\$554.2	1.2%
\$0 - \$9,999	755,255	19.6%	\$3,225.4	1.1%	\$211.1	9.1%	\$7,296.8	15.5%
\$10,000 - \$19,999	617,387	17.2%	\$9,130.1	3.2%	\$490.4	21.2%	\$6,614.6	14.0%
\$20,000 - \$29,999	448,845	12.2%	\$11,094.8	3.9%	\$359.2	15.5%	\$4,973.8	10.6%
\$30,000 - \$39,999	355,458	9.9%	\$12,394.4	4.4%	\$267.0	11.5%	\$4,067.7	8.6%
\$40,000 - \$49,999	279,956	7.8%	\$12,563.8	4.5%	\$189.3	8.2%	\$3,329.3	7.1%
\$50,000 - \$59,999	217,528	6.0%	\$11,914.5	4.2%	\$134.4	5.8%	\$2,642.2	5.6%
\$60,000 - \$74,999	229,814	6.3%	\$15,434.3	5.5%	\$139.0	6.0%	\$2,983.8	6.3%
\$75,000 - \$99,999	251,666	6.7%	\$21,720.7	7.7%	\$160.3	6.9%	\$3,667.4	7.8%
\$100,000 - \$124,999	134,758	3.7%	\$15,026.5	5.3%	\$94.6	4.1%	\$2,237.9	4.8%
\$125,000 - \$149,999	84,438	2.1%	\$11,541.0	4.1%	\$59.7	2.6%	\$1,496.4	3.2%
\$150,000 - \$199,999	91,304	2.4%	\$15,671.6	5.6%	\$66.4	2.9%	\$1,817.5	3.9%
\$200,000 - \$349,999	87,866	2.3%	\$22,659.0	8.0%	\$62.1	2.7%	\$1,869.6	4.0%
\$350,000 - \$499,999	27,513	0.7%	\$11,409.1	4.0%	\$19.7	0.9%	\$736.7	1.6%
\$500,000 - \$749,999	19,426	0.5%	\$11,732.5	4.2%	\$16.8	0.7%	\$509.3	1.1%
\$750,000 - \$999,999	8,593	0.2%	\$7,402.2	2.6%	\$8.1	0.3%	\$286.4	0.6%
\$1,000,000 - \$1,999,999	11,996	0.3%	\$16,532.3	5.9%	\$11.9	0.5%	\$309.0	0.7%
\$2,000,000 - \$4,999,999	6,601	0.2%	\$19,980.2	7.1%	\$7.6	0.3%	\$350.9	0.7%
\$5,000,000 - \$9,999,999	1,852	0.1%	\$12,728.8	4.5%	\$2.1	0.1%	\$275.3	0.6%
\$10,000,000 and Over	1,315	0.0%	\$46,379.7	16.4%	\$1.7	0.1%	\$1,089.1	2.3%
<b>All Filers</b>	<b>3,685,919</b>	<b>100.0%</b>	<b>\$282,309.2</b>	<b>100.0%</b>	<b>\$2,313.9</b>	<b>100.0%</b>	<b>\$47,107.9</b>	<b>100.0%</b>

New York Taxable Income		Percent of Filers Taking the Standard Deduction	Standard Deductions		Itemized Deductions	
\$0.1	0.0%	95.7%	\$3,305.4	10.6%	\$286.2	1.8%
\$42.3	0.0%	95.8%	\$3,244.1	10.4%	\$288.4	1.8%
\$745.6	0.3%	96.1%	\$3,551.3	11.4%	\$265.9	1.7%
\$2,276.7	0.9%	94.0%	\$3,631.6	11.6%	\$408.7	2.6%
\$4,845.2	2.0%	90.9%	\$3,514.7	11.2%	\$572.4	3.6%
\$8,136.3	3.3%	85.9%	\$3,302.6	10.6%	\$910.2	5.8%
\$12,307.8	5.0%	79.8%	\$3,040.0	9.7%	\$1,343.9	8.5%
\$18,201.2	7.4%	73.2%	\$2,803.2	9.0%	\$1,871.8	11.8%
\$28,368.4	11.6%	63.3%	\$2,578.4	8.2%	\$2,946.6	18.6%
\$23,386.6	9.6%	53.8%	\$1,158.4	3.7%	\$2,234.4	14.1%
\$41,541.6	17.0%	48.6%	\$905.0	2.9%	\$2,457.1	15.5%
\$104,975.3	42.9%	50.4%	\$252.6	0.8%	\$2,234.9	14.1%
<b>\$244,827.1</b>	<b>100.0%</b>	<b>82.6%</b>	<b>\$31,287.4</b>	<b>100.0%</b>	<b>\$15,820.5</b>	<b>100.0%</b>
0	0.0%	100.0%	\$554.2	1.8%	0	0.0%
\$105.7	0.0%	95.6%	\$6,691.6	21.4%	\$605.2	3.8%
\$2,541.2	1.0%	95.0%	\$6,024.6	19.3%	\$590.0	3.7%
\$5,842.3	2.4%	91.0%	\$4,289.8	13.7%	\$683.9	4.3%
\$8,100.9	3.3%	85.4%	\$3,160.4	10.1%	\$907.3	5.7%
\$9,092.2	3.7%	80.3%	\$2,323.7	7.4%	\$1,005.6	6.4%
\$9,151.0	3.7%	76.3%	\$1,713.6	5.5%	\$928.6	5.9%
\$12,330.9	5.0%	71.2%	\$1,703.8	5.4%	\$1,280.0	8.1%
\$17,909.7	7.3%	64.2%	\$1,772.6	5.7%	\$1,894.8	12.0%
\$12,706.2	5.2%	59.1%	\$912.3	2.9%	\$1,325.6	8.4%
\$9,985.4	4.1%	54.8%	\$541.0	1.7%	\$955.5	6.0%
\$13,792.9	5.6%	51.5%	\$555.9	1.8%	\$1,261.6	8.0%
\$20,727.8	8.5%	50.6%	\$557.8	1.8%	\$1,311.9	8.3%
\$10,653.5	4.4%	43.0%	\$153.4	0.5%	\$583.3	3.7%
\$11,206.4	4.6%	45.2%	\$117.0	0.4%	\$392.4	2.5%
\$7,107.8	2.9%	37.1%	\$43.1	0.1%	\$243.3	1.5%
\$16,211.4	6.6%	71.0%	\$116.5	0.4%	\$192.6	1.2%
\$19,621.7	8.0%	48.8%	\$44.7	0.1%	\$306.2	1.9%
\$12,451.3	5.1%	30.5%	\$7.6	0.0%	\$267.7	1.7%
\$45,288.8	18.5%	22.8%	\$4.1	0.0%	\$1,085.0	6.9%
<b>\$244,827.1</b>	<b>100.0%</b>	<b>82.6%</b>	<b>\$31,287.4</b>	<b>100.0%</b>	<b>\$15,820.5</b>	<b>100.0%</b>

New York City Independent Budget Office

**Selected Itemized Deductions**

Tax Year 2013

Dollars in millions

Income Groups	Number of Filers Taking Itemized Deductions		Medical Expenses Deductions		State and Local Taxes Deductions		Interest Payments Deductions	
<b>By Deciles, Percentiles</b>								
1st Decile	15,839	2.47%	\$119.9	9.8%	\$76.8	0.4%	\$68.0	1.1%
2nd Decile	15,307	2.39%	\$100.1	8.2%	\$86.4	0.4%	\$71.1	1.1%
3rd Decile	14,289	2.23%	\$80.2	6.6%	\$67.5	0.3%	\$68.3	1.1%
4th Decile	22,027	3.44%	\$128.3	10.5%	\$101.9	0.5%	\$93.1	1.5%
5th Decile	33,615	5.25%	\$109.9	9.0%	\$151.5	0.7%	\$137.3	2.2%
6th Decile	51,870	8.10%	\$123.3	10.1%	\$257.3	1.3%	\$229.1	3.7%
7th Decile	74,455	11.62%	\$110.2	9.0%	\$443.6	2.2%	\$390.1	6.3%
8th Decile	98,743	15.41%	\$120.3	9.9%	\$811.4	4.0%	\$609.4	9.8%
9th Decile	135,391	21.13%	\$133.2	10.9%	\$1,619.4	8.0%	\$1,076.5	17.4%
91st - 95th Percentiles	85,081	13.28%	\$88.2	7.2%	\$1,679.4	8.3%	\$915.6	14.8%
96th - 99th Percentiles	75,792	11.83%	\$83.9	6.9%	\$3,379.2	16.6%	\$1,257.3	20.3%
100th Percentile	18,290	2.85%	\$20.8	1.7%	\$11,634.4	57.3%	\$1,285.9	20.7%
<b>All Filers</b>	<b>640,698</b>	<b>100.00%</b>	<b>\$1,218.3</b>	<b>100.0%</b>	<b>20,308.8</b>	<b>100.0%</b>	<b>\$6,201.7</b>	<b>100.0%</b>
<b>By Nominal Income</b>								
Under \$0	0	5.16%	\$0.00	0.0%	\$0.00	0.0%	\$0.00	0.0%
\$0 - \$9,999	33,076	4.82%	\$224.4	18.4%	\$171.8	0.8%	\$153.0	2.5%
\$10,000 - \$19,999	30,860	6.28%	\$196.8	16.2%	\$146.1	0.7%	\$131.2	2.1%
\$20,000 - \$29,999	40,239	8.09%	\$128.5	10.5%	\$184.1	0.9%	\$166.9	2.7%
\$30,000 - \$39,999	51,860	8.60%	\$116.0	9.5%	\$255.3	1.3%	\$232.2	3.7%
\$40,000 - \$49,999	55,082	8.03%	\$81.9	6.7%	\$317.5	1.6%	\$298.3	4.8%
\$50,000 - \$59,999	51,464	10.34%	\$70.7	5.8%	\$358.6	1.8%	\$273.9	4.4%
\$60,000 - \$74,999	66,245	14.05%	\$75.2	6.2%	\$587.9	2.9%	\$430.3	6.9%
\$75,000 - \$99,999	90,029	8.59%	\$94.0	7.7%	\$986.5	4.9%	\$675.2	10.9%
\$100,000 - \$124,999	55,066	5.96%	\$50.5	4.1%	\$809.1	4.0%	\$503.8	8.1%
\$125,000 - \$149,999	38,183	6.91%	\$38.2	3.1%	\$712.8	3.5%	\$388.2	6.3%
\$150,000 - \$199,999	44,263	6.78%	\$47.6	3.9%	\$1,025.4	5.0%	\$532.9	8.6%
\$200,000 - \$349,999	43,432	2.45%	\$46.5	3.8%	\$1,597.1	7.9%	\$661.1	10.7%
\$350,000 - \$499,999	15,692	1.66%	\$16.4	1.3%	\$927.3	4.6%	\$300.9	4.9%
\$500,000 - \$749,999	10,648	0.84%	\$12.5	1.0%	\$971.0	4.8%	\$265.7	4.3%
\$750,000 - \$999,999	5,406	0.54%	\$8.8	0.7%	\$721.9	3.6%	\$155.8	2.5%
\$1,000,000 - \$1,999,999	3,473	0.53%	\$6.6	0.5%	\$862.3	4.2%	\$102.1	1.6%
\$2,000,000 - \$4,999,999	3,377	0.20%	\$3.6	0.3%	\$1,823.5	9.0%	\$157.1	2.5%
\$5,000,000 - \$9,999,999	1,288	0.16%	\$0.0	0.0%	\$1,455.9	7.2%	\$113.0	1.8%
\$10,000,000 and Over	1,015	100.00%	0	0.0%	\$6,394.6	31.5%	\$660.1	10.6%
<b>All Filers</b>	<b>640,698</b>	<b>100.0%</b>	<b>\$1,218.3</b>	<b>100.0%</b>	<b>\$20,308.8</b>	<b>100.0%</b>	<b>\$6,201.7</b>	<b>100.0%</b>

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	
\$36.4	0.4%	\$7.4	0.2%	\$ -	0.0%	0	0.0%	\$0.0	0.0%
\$27.9	0.3%	\$19.2	0.5%	\$0.0	0.0%	0	0.0%	\$0.0	0.0%
\$44.0	0.5%	\$19.4	0.5%	\$0.1	0.0%	0	0.0%	\$0.0	0.0%
\$39.3	0.5%	\$71.2	1.9%	\$2.5	0.9%	0	0.0%	\$0.0	0.0%
\$69.1	0.8%	\$133.6	3.5%	\$5.7	2.0%	0	0.0%	\$0.0	0.0%
\$127.1	1.5%	\$269.7	7.1%	\$15.3	5.3%	0	0.0%	\$0.0	0.0%
\$190.1	2.2%	\$418.3	11.0%	\$20.7	7.2%	0	0.0%	\$0.0	0.0%
\$291.7	3.4%	\$484.0	12.7%	\$50.3	17.5%	0	0.0%	\$0.0	0.0%
\$459.4	5.4%	\$658.8	17.3%	\$81.1	28.2%	17,705	13.2%	\$16.3	0.2%
\$381.5	4.5%	\$395.3	10.4%	\$70.7	24.6%	29,421	21.9%	\$138.4	1.9%
\$735.1	8.6%	\$378.4	9.9%	\$39.2	13.6%	69,103	51.4%	\$796.9	11.2%
\$6,138.4	71.9%	\$948.1	24.9%	\$2.2	0.8%	18,241	13.6%	\$6,156.7	86.6%
<b>\$8,540.0</b>	<b>100.0%</b>	<b>\$3,803.3</b>	<b>100.0%</b>	<b>\$287.9</b>	<b>100.0%</b>	<b>134,470</b>	<b>100.0%</b>	<b>\$7,108.3</b>	<b>100.0%</b>
\$0.00	0.0%	\$0.0	0.0%	\$0.0	0.0%	0	0.0%	\$0.0	0.0%
\$67.9	0.8%	\$27.7	0.7%	\$0.0	0.0%	0	0.0%	\$0.0	0.0%
\$72.7	0.9%	\$78.6	2.1%	\$2.3	0.8%	0	0.0%	\$0.0	0.0%
\$81.9	1.0%	\$159.7	4.2%	\$7.0	2.4%	0	0.0%	\$0.0	0.0%
\$130.3	1.5%	\$271.9	7.1%	\$14.4	5.0%	0	0.0%	\$0.0	0.0%
\$135.3	1.6%	\$323.6	8.5%	\$16.5	5.7%	0	0.0%	\$0.0	0.0%
\$146.0	1.7%	\$259.7	6.8%	\$20.2	7.0%	0	0.0%	\$0.0	0.0%
\$199.6	2.3%	\$312.2	8.2%	\$37.6	13.0%	0	0.0%	\$0.0	0.0%
\$287.6	3.4%	\$447.8	11.8%	\$46.7	16.2%	0	0.0%	\$0.0	0.0%
\$225.4	2.6%	\$256.2	6.7%	\$40.8	14.2%	22,473	16.7%	\$28.5	0.4%
\$159.7	1.9%	\$176.3	4.6%	\$28.5	9.9%	13,011	9.7%	\$55.4	0.8%
\$220.2	2.6%	\$199.9	5.3%	\$41.0	14.3%	14,814	11.0%	\$93.2	1.3%
\$342.1	4.0%	\$185.6	4.9%	\$23.4	8.1%	43,324	32.2%	\$337.3	4.7%
\$193.4	2.3%	\$91.7	2.4%	\$5.5	1.9%	15,689	11.7%	\$200.8	2.8%
\$229.5	2.7%	\$102.7	2.7%	\$2.5	0.9%	10,641	7.9%	\$375.6	5.3%
\$173.8	2.0%	\$58.5	1.5%	\$1.4	0.5%	5,400	4.0%	\$241.9	3.4%
\$385.7	4.5%	\$88.9	2.3%	\$0.0	0.0%	3,459	2.6%	\$445.9	6.3%
\$612.6	7.2%	\$132.4	3.5%	\$0.0	0.0%	3,366	2.5%	\$658.3	9.3%
\$535.7	6.3%	\$129.0	3.4%	\$0.0	0.0%	1,281	1.0%	\$520.8	7.3%
\$4,340.3	50.8%	\$501.0	13.2%	\$0.0	0.0%	1,012	0.8%	\$4,150.6	58.4%
<b>\$8,540.0</b>	<b>100.0%</b>	<b>\$3,803.3</b>	<b>100.0%</b>	<b>\$287.9</b>	<b>100.0%</b>	<b>134,470</b>	<b>100.0%</b>	<b>\$7,108.3</b>	<b>100.0%</b>

New York City Independent Budget Office



**New York City and New York State Tax Liability and Tax Rates**

Tax Year 2013

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 Per Income Tax After Credits
<b>By Deciles, Percentiles</b>								
1st Decile	368,926	10.0%	\$0.1	0.0%	\$0.0	0.0%	0.00%	\$(28.2)
2nd Decile	368,259	10.0%	\$42.3	0.0%	\$1.2	0.0%	0.48%	\$(36.3)
3rd Decile	368,595	10.0%	\$745.6	0.3%	\$21.6	0.2%	1.82%	\$(38.5)
4th Decile	368,645	10.0%	\$2,276.7	0.9%	\$66.1	0.8%	2.64%	\$(3.2)
5th Decile	368,546	10.0%	\$4,845.2	2.0%	\$145.6	1.7%	3.20%	\$90.5
6th Decile	368,619	10.0%	\$8,136.3	3.3%	\$255.7	2.9%	3.40%	\$218.6
7th Decile	368,584	10.0%	\$12,307.8	5.0%	\$402.0	4.6%	3.55%	\$373.2
8th Decile	368,569	10.0%	\$18,201.2	7.4%	\$612.7	7.0%	3.59%	\$585.5
9th Decile	368,637	10.0%	\$28,368.4	11.6%	\$976.2	11.1%	3.62%	\$943.4
91st - 95th Percentiles	184,266	5.0%	\$23,386.6	9.6%	\$819.0	9.3%	3.64%	\$797.3
96th - 99th Percentiles	147,422	4.0%	\$41,541.6	17.0%	\$1,484.7	16.9%	3.66%	\$1,465.1
100th Percentile	36,851	1.0%	\$104,975.3	42.9%	\$4,004.0	45.6%	3.88%	\$3,903.4
<b>All Filers</b>	<b>3,685,919</b>	<b>100.0%</b>	<b>\$244,827.1</b>	<b>100.0%</b>	<b>\$8,788.9</b>	<b>100.0%</b>	<b>2.60%</b>	<b>\$8,270.8</b>
<b>By Nominal Income</b>								
Under \$0	54,348	1.7%	\$0.0	0.0%	\$0.0	0.0%	0.00%	\$(4.7)
\$0 - \$9,999	755,255	19.6%	\$105.7	0.0%	\$3.1	0.0%	0.37%	\$(68.9)
\$10,000 - \$19,999	617,387	17.2%	\$2,541.2	1.0%	\$73.7	0.8%	2.25%	\$(36.5)
\$20,000 - \$29,999	448,845	12.2%	\$5,842.3	2.4%	\$175.7	2.0%	3.20%	\$108.3
\$30,000 - \$39,999	355,458	9.9%	\$8,100.9	3.3%	\$255.3	2.9%	3.41%	\$220.6
\$40,000 - \$49,999	279,956	7.8%	\$9,092.2	3.7%	\$296.1	3.4%	3.55%	\$274.4
\$50,000 - \$59,999	217,528	6.0%	\$9,151.0	3.7%	\$304.9	3.5%	3.56%	\$287.6
\$60,000 - \$74,999	229,814	6.3%	\$12,330.9	5.0%	\$417.1	4.7%	3.61%	\$401.0
\$75,000 - \$99,999	251,666	6.7%	\$17,909.7	7.3%	\$613.7	7.0%	3.62%	\$592.6
\$100,000 - \$124,999	134,758	3.7%	\$12,706.2	5.2%	\$441.3	5.0%	3.63%	\$427.1
\$125,000 - \$149,999	84,438	2.1%	\$9,985.4	4.1%	\$348.5	4.0%	3.65%	\$338.4
\$150,000 - \$199,999	91,304	2.4%	\$13,792.9	5.6%	\$485.8	5.5%	3.64%	\$474.9
\$200,000 - \$349,999	87,866	2.3%	\$20,727.8	8.5%	\$737.7	8.4%	3.65%	\$729.2
\$350,000 - \$499,999	27,513	0.7%	\$10,653.5	4.4%	\$382.3	4.3%	3.65%	\$377.5
\$500,000 - \$749,999	19,426	0.5%	\$11,206.4	4.6%	\$407.6	4.6%	3.84%	\$401.1
\$750,000 - \$999,999	8,593	0.2%	\$7,107.8	2.9%	\$263.6	3.0%	3.88%	\$258.5
\$1,000,000 - \$1,999,999	11,996	0.3%	\$16,211.4	6.6%	\$611.0	7.0%	3.88%	\$597.6
\$2,000,000 - \$4,999,999	6,601	0.2%	\$19,621.7	8.0%	\$750.2	8.5%	3.88%	\$724.9
\$5,000,000 - \$9,999,999	1,852	0.1%	\$12,451.3	5.1%	\$478.9	5.4%	3.88%	\$464.5
\$10,000,000 and Over	1,315	0.0%	\$45,288.8	18.5%	\$1,742.6	19.8%	3.88%	\$1,702.6
<b>All Filers</b>	<b>3,685,919</b>	<b>100.0%</b>	<b>\$244,827.1</b>	<b>100.0%</b>	<b>\$8,788.9</b>	<b>100.0%</b>	<b>2.60%</b>	<b>\$8,270.8</b>

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
-0.3%		\$(26.3) -0.2%	0.00%	1.62%
-0.4%	0.55%	\$(77.2) -0.5%	0.65%	0.14%
-0.5%	0.50%	\$(189.9) -1.2%	2.50%	0.89%
0.0%	1.08%	\$(172.3) -1.1%	3.81%	1.63%
1.1%	1.30%	\$(5.1) 0.0%	4.89%	2.40%
2.6%	1.76%	\$244.7 1.6%	5.78%	2.92%
4.5%	2.21%	\$557.8 3.7%	6.26%	3.47%
7.1%	2.54%	\$952.2 6.3%	6.41%	4.15%
11.4%	2.77%	\$1,584.2 10.4%	6.49%	4.65%
9.6%	2.97%	\$1,441.9 9.5%	6.63%	5.35%
17.7%	3.23%	\$2,651.6 17.4%	6.76%	5.86%
47.2%	3.57%	\$8,239.9 54.2%	7.66%	6.80%
<b>100.0%</b>	<b>2.13%</b>	<b>\$15,201.5 100.0%</b>	<b>4.36%</b>	<b>3.63%</b>
-0.1%		\$(7.5) 0.0%	0.00%	0.00%
-0.8%	0.46%	\$(130.9) -0.9%	0.51%	0.26%
-0.4%	0.84%	\$(313.2) -2.1%	3.19%	1.31%
1.3%	1.30%	-\$9.4 -0.1%	4.88%	2.38%
2.7%	1.80%	\$257.6 1.7%	5.84%	2.96%
3.3%	2.19%	\$406.4 2.7%	6.24%	3.43%
3.5%	2.43%	\$456.2 3.0%	6.39%	3.88%
4.8%	2.60%	\$658.5 4.3%	6.42%	4.29%
7.2%	2.74%	\$987.7 6.5%	6.47%	4.56%
5.2%	2.85%	\$732.7 4.8%	6.54%	4.89%
4.1%	2.95%	\$610.7 4.0%	6.63%	5.30%
5.7%	3.03%	\$865.9 5.7%	6.64%	5.54%
8.8%	3.21%	\$1,318.4 8.7%	6.74%	5.82%
4.6%	3.31%	\$685.5 4.5%	6.85%	6.03%
4.8%	3.41%	\$716.9 4.7%	6.85%	6.14%
3.1%	3.49%	\$450.2 3.0%	6.85%	6.12%
7.2%	3.61%	\$1,094.9 7.2%	7.70%	6.64%
8.8%	3.63%	\$1,597.4 10.5%	8.85%	7.97%
5.6%	3.65%	\$1,021.6 6.7%	8.85%	8.07%
20.6%	3.70%	\$3,802.0 25.0%	8.85%	8.24%
<b>100.0%</b>	<b>2.13%</b>	<b>\$15,201.5 100.0%</b>	<b>4.36%</b>	<b>3.63%</b>

New York City Independent Budget Office





**New York City Tax Credits**

Tax Year 2013

Dollars in millions

Income Groups	Number of Filers		Earned Income Tax Credit		Child and Dependent Care Credit		Unincorporated Business Tax Credit		STAR Credit	
<b>By Deciles, Percentiles</b>										
1st Decile	368,926	10.0%	\$0.9	0.9%	\$0.1	1.1%	\$0.0	0.0%	\$27.2	9.8%
2nd Decile	368,259	10.0%	\$9.7	9.6%	\$1.0	8.2%	\$0.0	0.0%	\$26.2	9.4%
3rd Decile	368,595	10.0%	\$27.5	27.1%	\$2.8	24.1%	\$0.0	0.0%	\$27.1	9.8%
4th Decile	368,645	10.0%	\$30.8	30.4%	\$3.7	31.7%	\$0.0	0.0%	\$28.3	10.2%
5th Decile	368,546	10.0%	\$21.8	21.6%	\$4.0	34.1%	\$0.0	0.0%	\$28.2	10.2%
6th Decile	368,619	10.0%	\$9.4	9.3%	\$0.1	0.7%	\$0.0	0.0%	\$27.8	10.0%
7th Decile	368,584	10.0%	\$1.1	1.1%	\$0.0	0.0%	\$0.1	0.1%	\$28.1	10.1%
8th Decile	368,569	10.0%	\$0.0	0.0%	\$0.0	0.0%	\$0.7	0.5%	\$28.9	10.4%
9th Decile	368,637	10.0%	\$0.0	0.0%	\$0.0	0.0%	\$2.6	1.9%	\$31.5	11.4%
91st - 95th Percentiles	184,266	5.0%	\$0.0	0.0%	\$0.0	0.0%	\$5.1	3.7%	\$17.6	6.3%
96th - 99th Percentiles	147,422	4.0%	\$0.0	0.0%	\$0.0	0.0%	\$17.3	12.7%	\$6.3	2.3%
100th Percentile	36,851	1.0%	\$0.0	0.0%	\$0.0	0.0%	\$109.9	81.0%	\$0.0	0.0%
<b>All Filers</b>	<b>3,685,919</b>	<b>100.0%</b>	<b>\$101.3</b>	<b>100.0%</b>	<b>\$11.7</b>	<b>100.0%</b>	<b>\$135.8</b>	<b>100.0%</b>	<b>\$277.3</b>	<b>100.0%</b>
<b>By Nominal Income</b>										
Under \$0	54,348	1.7%	\$0.3	0.3%	\$0.0	0.4%	\$0.0	0.0%	\$4.4	1.6%
\$0 - \$9,999	755,255	19.6%	\$15.1	14.9%	\$1.5	12.9%	\$0.0	0.0%	\$54.2	19.5%
\$10,000 - \$19,999	617,387	17.2%	\$50.0	49.4%	\$5.6	47.6%	\$0.0	0.0%	\$46.5	16.8%
\$20,000 - \$29,999	448,845	12.2%	\$26.8	26.4%	\$4.5	38.8%	\$0.0	0.0%	\$34.4	12.4%
\$30,000 - \$39,999	355,458	9.9%	\$8.2	8.1%	\$0.0	0.2%	\$0.0	0.0%	\$26.8	9.7%
\$40,000 - \$49,999	279,956	7.8%	\$0.9	0.9%	\$0.0	0.0%	\$0.0	0.0%	\$21.4	7.7%
\$50,000 - \$59,999	217,528	6.0%	\$0.0	0.0%	\$0.0	0.0%	\$0.6	0.4%	\$16.8	6.0%
\$60,000 - \$74,999	229,814	6.3%	\$0.0	0.0%	\$0.0	0.0%	\$0.2	0.2%	\$18.2	6.6%
\$75,000 - \$99,999	251,666	6.7%	\$0.0	0.0%	\$0.0	0.0%	\$1.0	0.7%	\$21.1	7.6%
\$100,000 - \$124,999	134,758	3.7%	\$0.0	0.0%	\$0.0	0.0%	\$2.3	1.7%	\$12.2	4.4%
\$125,000 - \$150,000	84,438	2.1%	\$0.0	0.0%	\$0.0	0.0%	\$2.2	1.6%	\$8.0	2.9%
\$150,000 - \$199,999	91,304	2.4%	\$0.0	0.0%	\$0.0	0.0%	\$2.9	2.2%	\$9.0	3.2%
\$200,000 - \$349,999	87,866	2.3%	\$0.0	0.0%	\$0.0	0.0%	\$6.1	4.5%	\$4.3	1.6%
\$350,000 - \$499,999	27,513	0.7%	\$0.0	0.0%	\$0.0	0.0%	\$5.9	4.4%	\$0.0	0.0%
\$500,000 - \$749,999	19,426	0.5%	\$0.0	0.0%	\$0.0	0.0%	\$7.2	5.3%	\$0.0	0.0%
\$750,000 - \$999,999	8,593	0.2%	\$0.0	0.0%	\$0.0	0.0%	\$5.5	4.0%	\$0.0	0.0%
\$1,000,000 - \$1,999,999	11,996	0.3%	\$0.0	0.0%	\$0.0	0.0%	\$14.5	10.6%	\$0.0	0.0%
\$2,000,000 - \$4,999,999	6,601	0.2%	\$0.0	0.0%	\$0.0	0.0%	\$26.2	19.3%	\$0.0	0.0%
\$5,000,000 - \$9,999,999	1,852	0.1%	\$0.0	0.0%	\$0.0	0.0%	\$15.3	11.3%	\$0.0	0.0%
\$10,000,000 and Over	1,315	0.0%	\$0.0	0.0%	\$0.0	0.0%	\$45.9	33.8%	\$0.0	0.0%
<b>All Filers</b>	<b>3,685,919</b>	<b>100.0%</b>	<b>\$101.3</b>	<b>100.0%</b>	<b>\$11.7</b>	<b>100.0%</b>	<b>\$135.8</b>	<b>100.0%</b>	<b>\$277.3</b>	<b>100.0%</b>

New York City Indepe

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<b>Household Credit</b>
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\$0.00	0.0%
\$0.67	6.0%
\$2.72	24.5%
\$6.53	58.9%
\$1.13	10.2%
\$0.01	0.1%
\$0.01	0.1%
\$0.01	0.0%
\$0.00	0.0%
\$0.00	0.0%
\$0.00	0.0%
\$0.00	0.0%

<b>\$11.08</b>	<b>100.0%</b>
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\$0.00	0.0%
\$1.19	10.7%
\$8.06	72.7%
\$1.80	16.3%
\$0.01	0.1%
\$0.01	0.1%
\$0.01	0.1%
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<b>\$11.08</b>	<b>100.0%</b>
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