

New York

New York Treats Poor Families Under Its Income Tax Better Than Most States

New York's 2001 income tax threshold — the income level at which families begin paying income tax:

Ranking among 42 states with income taxes

- ☞ For two-parent families of four: **\$24,900.** **8th highest**
- ☞ For single-parent families of three: **\$23,700.** **7th highest**

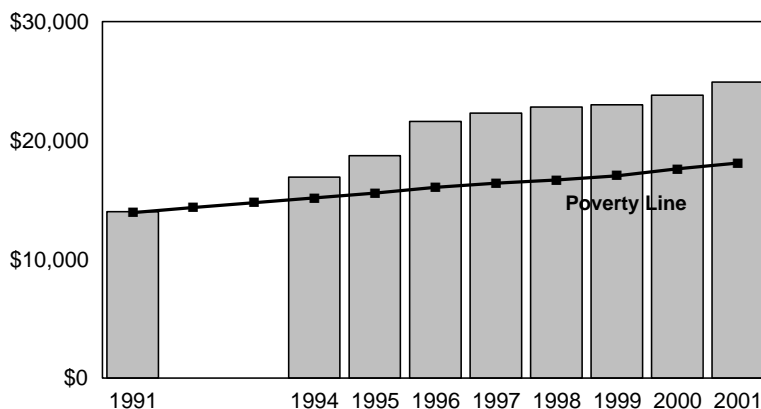
New York's 2001 income tax on working-poor and near-poor families:

- ☞ For families of three or four with *full-time minimum-wage earnings* (\$10,712): **\$1,002 refund.** **2nd highest refund**
- ☞ For families of four with *incomes at the poverty line* (\$18,104): **\$629 refund.** **3rd highest refund**
- ☞ For families of three with *incomes at the poverty line* (\$14,129): **\$882 refund.** **3rd highest refund**
- ☞ For families of three with *incomes at 125% of poverty line* (\$17,661): **\$554 refund.** **3rd highest refund**
- ☞ For families of four with *incomes at 125% of poverty line* (\$22,630): **\$211 refund.** **4th highest refund**

New York has consistently exempted families with below-poverty earnings from the income tax.

- ☞ Because New York's tax threshold for families of four was increased substantially during the 1990s, the threshold has risen further above the poverty line. (See chart.)
- ☞ In 1991, a family of four owed no tax until its income reached 1 percent above the poverty line. New York's tax threshold is now 38 percent above the poverty line.

Income Tax Threshold for Family of Four



Year	Threshold
1991	\$14,000
1994	\$16,900
1995	\$18,700
1996	\$21,600
1997	\$22,300
1998	\$22,800
1999	\$23,000
2000	\$23,800
2001	\$24,900