December 6, 2011

Councilmember James S. Oddo  
City Council of New York  
250 Broadway  
Suite 1553  
New York, NY 10007  

Dear Councilmember Oddo:  

Thank you for your letter of October 6, 2011 in which you asked IBO to provide data on the distribution of New York City residents’ incomes, tax liabilities and tax credits. We’ve estimated the distributions of income and city personal income tax (PIT) liabilities in 2009 using a sample of New York personal income tax returns compiled by the New York State Department of Taxation and Finance. Your letter asked specifically about the share of income and tax liability attributable to high income households in the city. Both income and tax liabilities are highly concentrated among the most affluent New Yorkers. Filers with incomes above $105,400—one tenth of all who filed 2009 tax returns—received 58.2 percent of total personal income and paid 71.2 percent of the city PIT. Within this most affluent ten percent, or decile, of the income distribution, the top one percent received most of the income and incurred most of the tax liability. At the other end of the distribution, a third of all tax filers who had incomes did not have any PIT liability because their incomes were too low and/or they received tax credits which offset their initial (pre-credit) liabilities.  

Data and Scope  
These estimates are derived from the annual sample of New York State personal income tax returns compiled by the state’s Department of Taxation and Finance Office of Tax Policy Analysis (OTPA). That office shares the sample, with appropriate protection of taxpayer identification, with tax policy and revenue forecasting organizations in the state, including IBO. The most recent sample consists of returns for tax year 2009. OTPA includes in the sample every high-income return (those with incomes of $1 million or more) actually filed in that year, so the incomes and taxes of these filers are not subject to sampling error. For other returns in the sample, OTPA uses known details about all returns actually filed in 2009—the population—to compute “weights” indicating how representative of the population is each sampled return. Because the weights provided by OTPA are estimated, the income and tax totals reported here are subject to sampling errors and should therefore be regarded as estimates.  

The size of the sample is large enough to produce fairly reliable estimates of the number of filers, reported incomes, and PIT liabilities of various income groups. Among the sample of returns filed by city residents, we’ve excluded a small number of returns filed by part-year city residents and by those who can be claimed as a dependent by others (e.g., children claimed as dependents...
on their parents’ tax return). With these exclusions, the sample includes roughly 410,000 returns representing an estimated 3,462,000 tax returns filed.

IBO used New York adjusted gross income (AGI) as the measure of income to define decile and percentile groups of tax filers and to report income amounts. AGI is the broadest measure of income used on tax returns and includes most types of income, although there are some exclusions such as some social security and retirement income, and interest on tax-exempt bonds. To avoid negative shares of income in any group, we set income to equal $0 for returns showing negative AGI, usually the result of reported business and investment losses. Because income amounts are obtained from tax returns, average and median income levels and taxes, as well as the income levels defining the decile and percentile groups, are per filer. Incomes per return are not necessarily the same as incomes per household or incomes per capita because filers may be single, married couples filing jointly, heads of household (single parents), couples filing singly, or widowed.

**Income Distribution** Income is highly skewed toward filers in the top income group, the 10th decile, which includes all filers with incomes above $105,400. This group—about 346,200, a tenth of all filers—accounts for 58.2 percent of the income reported on all returns. The average (mean) income for all filers is $66,600, but this too is skewed upward by the very high incomes of some New Yorkers. Half of all filers have incomes below $28,200 (the median income).

<table>
<thead>
<tr>
<th>Income Group</th>
<th>Minimum Income In Group</th>
<th>Total Income Dollars in millions</th>
<th>Average (Mean) Income Per Filer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Decile</td>
<td>$0</td>
<td>$342.1</td>
<td>0.1% $988</td>
</tr>
<tr>
<td>2nd Decile</td>
<td>$3,794</td>
<td>2,279.1</td>
<td>1.0% 6,587</td>
</tr>
<tr>
<td>3rd Decile</td>
<td>$9,072</td>
<td>3,995.9</td>
<td>1.7% 11,543</td>
</tr>
<tr>
<td>4th Decile</td>
<td>$14,229</td>
<td>5,978.8</td>
<td>2.6% 17,270</td>
</tr>
<tr>
<td>5th Decile</td>
<td>$20,555</td>
<td>8,431.3</td>
<td>3.7% 24,353</td>
</tr>
<tr>
<td>6th Decile</td>
<td>$28,213</td>
<td>11,351.0</td>
<td>4.9% 32,804</td>
</tr>
<tr>
<td>7th Decile</td>
<td>$37,672</td>
<td>15,020.0</td>
<td>6.5% 43,377</td>
</tr>
<tr>
<td>8th Decile</td>
<td>$49,509</td>
<td>20,034.5</td>
<td>8.7% 57,881</td>
</tr>
<tr>
<td>9th Decile</td>
<td>$68,146</td>
<td>28,997.0</td>
<td>12.6% 83,790</td>
</tr>
<tr>
<td>10th Decile</td>
<td>$105,368</td>
<td>134,038.4</td>
<td>58.2% 387,259</td>
</tr>
</tbody>
</table>

**All Filers:** $230,468.1 100.0% $66,580

*Median = $28,213*

**10th Decile Details**

| 91st-95th Percentiles | $105,368 | $22,047.7 | 9.6% | $127,398 |
| 96th-99th Percentiles | 159,216  | 34,199.7  | 14.8%| 247,022  |
| 100th Percentile     | 493,439  | 77,791.0  | 33.8%| 2,247,515|

**Sources:** IBO, based on 2009 PIT Sample, Office of Tax Policy Analysis, New York State Department of Taxation and Finance

**Notes:** The number of filers in each decile is approximately 346,200. Income measure is NY adjusted gross income. Data are for full-year city residents who cannot be claimed as dependents on others’ tax returns.

Within the top decile itself income is concentrated among those with the very highest incomes. Most of the income of filers in the decile is received by filers in the top income percentile—those
with AGIs of $493,400 or more. This most affluent one percent of filers received over a third (33.8 percent) of all income, compared with almost a quarter (24.4) of all income received by the rest of the top decile (91st through 99th percentiles). In contrast, the income share of the bottom percentile is only 0.1 percent of all income. Almost all filers in the lowest decile have little income in any form. However, a small minority of them—1.3 percent—received at least $50,000 from any single source of income but had little or no AGI because the income was offset by business or capital gains losses. (See accompanying table.)

Though all types of income are concentrated at the top of the distribution, the concentration of non-wage income is especially large. Overall, the estimated $165.2 billion of wages and salaries accounts for 71.7 percent of all income received. The average wage and salary income per filer—$47,700—is substantially greater than the median of $24,700, indicating a skewed distribution of wages and salaries toward the highest earners, but the shares of wage income received by the top decile and top percentile—48.0 percent and 18.9 percent—are not as great as those for all income.

Almost the entire non-wage portion of AGI consists of dividends and interest, net business income (gains minus losses), or net realized capital gains (gains minus losses). Most filers have none of these non-wage types of income, and the top one percent of all filers received more than half of each: 58.3 percent of dividends and interest, 84.6 percent of business income, and 84.7 percent of capital gains. Note that while we set negative AGIs to equal $0 in order to avoid computing negative overall income shares, we did not do so for negative amounts of business income and capital gains realizations (i.e., losses). A small number of filers in the lowest decile reported a total of $4.8 billion business losses—an amount equivalent to 16.7 percent of the net income of all filers. Though filers in all other deciles had positive amounts of net business income, combined business income in all deciles but the top was still negative. As a result business income received by the top decile—$28.9 billion—exceeded the total net business income of all filers.

The returns of filers with business and investment losses explain why contrary to expectations for low-income New Yorkers, the first decile accounted for 6.6 percent of dividends and interest income and 11.3 percent of realized capital gains. This suggests that some of filers with the lowest AGIs had substantial amounts of business losses that more than offset large amounts of capital gains and/or dividends and interest.

**Distribution of Income Tax Liability** Most city PIT liability is incurred by the most affluent New Yorkers, as would be expected given the concentration of income. Over two-thirds (71.2 percent) of 2009 tax liability is born by the top decile of filers, including 43.2 percent by the top percentile. Filers with incomes below $49,500—those in the first seven AGI deciles—accounted for only 8.0 percent of PIT liability.
The average city tax of all filers was $1,746 and the median was $391. Included in the calculation of these numbers, however, are the large numbers of New Yorkers—over a third of all filers—who incur no PIT liability because their incomes are too low or whose initial liability was entirely offset by tax credits. The estimated 1,180,000 filers who pay no city PIT are in addition to those low-income persons and households who do not file tax returns at all. When only filers who incur positive city PIT liability—taxpayers—are considered, average and median taxes in 2009 were each higher: $2,718 and $999, respectively.

The majority of the filers in each of the first three deciles did not pay city income taxes, and most received “refund” payments from the city to the extent the combined value of any earned income tax credits (EITC), child and dependent care credit, and STAR credits exceeded pre-credit liabilities. In each of the first four deciles, more tax revenue was refunded to filers than was paid to the city. The city’s EITC and child care credit are determined as percentages of the federal versions of these credits. With several enhancements over the last two decades at the federal and state levels, combined with the introduction in the last decade of city versions of these credits, the incentives for low- and moderate-income families to file tax returns has increased, and the numbers claiming credits has increased over time.

<table>
<thead>
<tr>
<th>Income Group</th>
<th>Total NYC PIT Liability</th>
<th>Average PIT Liability Per Taxpayer</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Dollars in millions</td>
<td>Per Taxpayer</td>
</tr>
<tr>
<td>1st Decile</td>
<td>$(26.9)</td>
<td>0.4% 9 0.0% $280</td>
</tr>
<tr>
<td>2nd Decile</td>
<td>(37.0)</td>
<td>-0.6% 214 0.0% 54</td>
</tr>
<tr>
<td>3rd Decile</td>
<td>(39.6)</td>
<td>-0.7% 104,979 4.6% 63</td>
</tr>
<tr>
<td>4th Decile</td>
<td>(2.1)</td>
<td>0.0% 175,647 7.7% 186</td>
</tr>
<tr>
<td>5th Decile</td>
<td>78.4</td>
<td>1.3% 286,107 12.5% 316</td>
</tr>
<tr>
<td>6th Decile</td>
<td>192.6</td>
<td>3.2% 338,188 14.8% 571</td>
</tr>
<tr>
<td>7th Decile</td>
<td>320.4</td>
<td>5.3% 342,856 15.0% 935</td>
</tr>
<tr>
<td>8th Decile</td>
<td>481.7</td>
<td>8.0% 344,058 15.1% 1,401</td>
</tr>
<tr>
<td>9th Decile</td>
<td>770.7</td>
<td>12.8% 344,774 15.1% 2,236</td>
</tr>
<tr>
<td>10th Decile</td>
<td>4,306.0</td>
<td>71.2% 345,169 15.1% 12,475</td>
</tr>
</tbody>
</table>

All Filers: $6,044.3 100.0% 2,282,001 100.0% $2,718

Median = $999

**10th Decile Details**

<table>
<thead>
<tr>
<th>91st-95th Percentiles</th>
<th>$623.8 10.3% 172,413 7.6% $3,618</th>
</tr>
</thead>
<tbody>
<tr>
<td>96th-99th Percentiles</td>
<td>1,071.9 17.7% 138,158 6.1% 7,759</td>
</tr>
<tr>
<td>100th Percentile</td>
<td>2,610.3 43.2% 34,598 1.5% 75,447</td>
</tr>
</tbody>
</table>

**SOURCES:** IBO, based on 2009 PIT Sample, Office of Tax Policy Analysis, New York State Department of Taxation and Finance

**NOTES:** The number of filers in each decile is approximately 346,200. Income measure is NY adjusted gross income. Data are for full-year city residents who cannot be claimed as dependents on others’ tax returns.
<table>
<thead>
<tr>
<th>Income Group</th>
<th>Total EITC Dollars in millions</th>
<th>Number of EITC Recipients</th>
<th>Average EITC Per Recipient</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Decile</td>
<td>$1.5</td>
<td>58,511</td>
<td>6.6% $25</td>
</tr>
<tr>
<td>2nd Decile</td>
<td>11.7</td>
<td>198,405</td>
<td>22.4% 59</td>
</tr>
<tr>
<td>3rd Decile</td>
<td>27.4</td>
<td>216,446</td>
<td>24.5% 127</td>
</tr>
<tr>
<td>4th Decile</td>
<td>27.0</td>
<td>147,528</td>
<td>16.7% 183</td>
</tr>
<tr>
<td>5th Decile</td>
<td>18.9</td>
<td>135,940</td>
<td>15.4% 139</td>
</tr>
<tr>
<td>6th Decile</td>
<td>7.6</td>
<td>105,057</td>
<td>11.9% 72</td>
</tr>
<tr>
<td>7th Decile</td>
<td>0.8</td>
<td>22,975</td>
<td>2.6% 34</td>
</tr>
<tr>
<td>8th-10th Deciles</td>
<td>0.0</td>
<td>-</td>
<td>0.0% n.a.</td>
</tr>
</tbody>
</table>

**TOTAL** $94.8 100.0% 884,862 100.0% $107

SOURCE: IBO, based on 2009 PIT Sample, Office of Tax Policy Analysis, New York State Department of Taxation and Finance

NOTES: The number of filers in each decile is approximately 346,200. Income measure is NY adjusted gross income. Data are for full-year city residents who cannot be claimed as dependents on others’ tax returns.

An estimated 884,900 tax filers received $94.8 million in EITCs in 2009; over a quarter of them (28.9 percent) were taxpayers, meaning the credit reduced rather than eliminated their tax liability. Filers with incomes from $9,100 to $28,200 (the third through fifth decile) received the bulk of EITC credits—77.4 percent of the value—and accounted for 56.5 percent of EITC recipients. The combined average EITC of recipients in these three deciles was $147, compared with a $107 average credit for all recipients.

**Sensitivity of Income Distribution to Economic Conditions**

Because the city’s economy contracted and financial markets took a beating in 2009, estimates of the percentages of income received and tax liability borne by the most affluent city residents are likely to be lower than comparable estimates obtained from data of other recent years. Non-wage income, which is very highly concentrated in the top percentile of the income distribution, was particularly low in 2009. Taken together, dividends and interest received by city residents was 40.9 percent lower than in 2007 and capital gains realizations were down 75.4 percent.

With much more non-wage income in 2007 than in 2009, the top decile received over two-thirds of all income reported in 2007 tax returns, compared with 58.2 percent in 2009. This group also incurred 82.0 percent of the tax liability in 2007, compared with 71.2 percent in 2009. The decrease from 2007 to 2009 in the share of income going to the 100th percentile was particularly sharp—from 45.3 percent of total AGI in 2007 to 33.8 percent in 2009. The top one percent of the income distribution also was responsible for 57.8 percent of PIT liability in 2007, compared with 43.2 percent in 2009.

Using 2007 and 2009 as the two years to compare income distribution results in the sharpest contrast because they were, respectively, the peak and the trough of the local business cycle. As a result, the comparison does not provide information about long-term trends in the distribution of income. To this end, a better comparison would use data from two comparable years in the business cycle, such as the most recent peak to 2000, the peak of the previous business cycle. Assembling that data would take additional time.
I hope the information we’ve provided is of interest to you. Please contact Michael Jacobs, Supervising Analyst of IBO’s Economics and Taxes Unit, or myself if you have any questions or would like further information. Best wishes.

Sincerely,

George V. Sweeting
Deputy Director
## Income and Personal Income Tax (PIT), 2009, by Income Deciles and Selected Percentiles

<table>
<thead>
<tr>
<th>Income Group</th>
<th>Minimum Income In Group</th>
<th>Number of Filers</th>
<th>Total Income Dollars in millions</th>
<th>Average Income Per Filer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Decile</td>
<td>$0</td>
<td>346,320</td>
<td>$342.1</td>
<td>$988</td>
</tr>
<tr>
<td>2nd Decile</td>
<td>3,794</td>
<td>346,026</td>
<td>2,279.1</td>
<td>6,587</td>
</tr>
<tr>
<td>3rd Decile</td>
<td>9,072</td>
<td>346,159</td>
<td>3,995.9</td>
<td>11,543</td>
</tr>
<tr>
<td>4th Decile</td>
<td>14,229</td>
<td>346,193</td>
<td>5,978.8</td>
<td>17,270</td>
</tr>
<tr>
<td>5th Decile</td>
<td>20,555</td>
<td>346,213</td>
<td>8,431.3</td>
<td>24,353</td>
</tr>
<tr>
<td>6th Decile</td>
<td>28,213</td>
<td>346,021</td>
<td>11,351.0</td>
<td>32,804</td>
</tr>
<tr>
<td>7th Decile</td>
<td>37,672</td>
<td>346,268</td>
<td>15,020.0</td>
<td>43,377</td>
</tr>
<tr>
<td>8th Decile</td>
<td>49,509</td>
<td>346,132</td>
<td>20,034.5</td>
<td>57,881</td>
</tr>
<tr>
<td>9th Decile</td>
<td>68,146</td>
<td>346,068</td>
<td>28,997.0</td>
<td>83,790</td>
</tr>
<tr>
<td>10th Decile</td>
<td>105,368</td>
<td>346,121</td>
<td>134,038.4</td>
<td>387,259</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td>3,461,521</td>
<td>$230,468.1</td>
<td>$66,580</td>
</tr>
</tbody>
</table>

**Median income, all filers:** 28,213

### 10th Decile Details
- 91st-95th Percentile: $105,368, 173,061 filers, $22,047.7, 9.6%, $127,398
- 96th-99th Percentile: 159,216, 138,448 filers, 34,200, 14.8%, 247,022
- 100th Percentile: 493,439, 34,612 filers, 77,791, 33.8%, 2,247,515

<table>
<thead>
<tr>
<th>Income Group</th>
<th>Wages and Salaries Dollars in millions</th>
<th>Dividends and Interest Dollars in millions</th>
<th>Business Income Dollars in millions</th>
<th>Realized Capital Dollars in millions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Decile</td>
<td>$830.7 0.5%</td>
<td>$918.9 6.6%</td>
<td>$(4,832) -16.7%</td>
<td>$1,751.4 11.3%</td>
</tr>
<tr>
<td>2nd Decile</td>
<td>1,202.6 0.7%</td>
<td>233.4 1.7%</td>
<td>731.3 2.5%</td>
<td>(33.9) -0.2%</td>
</tr>
<tr>
<td>3rd Decile</td>
<td>2,511.8 1.5%</td>
<td>237.8 1.7%</td>
<td>1,011.4 3.5%</td>
<td>(26.5) -0.2%</td>
</tr>
<tr>
<td>4th Decile</td>
<td>4,483.1 2.7%</td>
<td>237.1 1.7%</td>
<td>722.6 2.5%</td>
<td>(13.2) -0.1%</td>
</tr>
<tr>
<td>5th Decile</td>
<td>7,220.8 4.4%</td>
<td>244.6 1.8%</td>
<td>506.2 1.8%</td>
<td>(16.6) -0.1%</td>
</tr>
<tr>
<td>6th Decile</td>
<td>10,364.3 6.3%</td>
<td>340.5 2.4%</td>
<td>367.4 1.3%</td>
<td>(31.7) -0.2%</td>
</tr>
<tr>
<td>7th Decile</td>
<td>13,983.3 8.5%</td>
<td>376.3 2.7%</td>
<td>225.9 0.8%</td>
<td>(33.8) -0.2%</td>
</tr>
<tr>
<td>8th Decile</td>
<td>18,542.3 11.2%</td>
<td>529.7 3.8%</td>
<td>493.0 1.7%</td>
<td>45.4 0.3%</td>
</tr>
<tr>
<td>9th Decile</td>
<td>26,846.7 16.2%</td>
<td>698.1 5.0%</td>
<td>747.4 2.6%</td>
<td>9.1 0.1%</td>
</tr>
<tr>
<td>10th Decile</td>
<td>79,252.4 48.0%</td>
<td>10,137.5 72.6%</td>
<td>28,920.5 100.1%</td>
<td>13,847.6 89.4%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$165,237.9 100.0%</td>
<td>$13,953.9 100.0%</td>
<td>$28,893.4 100.0%</td>
<td>$15,498.0 100.0%</td>
</tr>
</tbody>
</table>

Average Wages, All Filers: $47,736
# Income and Personal Income Tax (PIT), 2009, by Income Deciles and Selected Percentiles

**Median Wages, All Filers:** $24,749

### 10th Decile Details

<table>
<thead>
<tr>
<th>Percentile Range</th>
<th>Median PIT 10th Decile</th>
<th>91st - 95th Percentile</th>
<th>96th - 99th Percentile</th>
<th>100th Percentile</th>
</tr>
</thead>
<tbody>
<tr>
<td>91st - 95th Percentile</td>
<td>$19,891.5</td>
<td>$19,891.5</td>
<td>$28,076.2</td>
<td>31,284.7</td>
</tr>
<tr>
<td>96th - 99th Percentile</td>
<td>28,076.2</td>
<td>1,371.7</td>
<td>3,556.3</td>
<td>636.0</td>
</tr>
<tr>
<td>100th Percentile</td>
<td>31,284.7</td>
<td>8,130.8</td>
<td>24,439.8</td>
<td>13,122.8</td>
</tr>
</tbody>
</table>

### Income and Personal Income Tax (PIT) Liability

<table>
<thead>
<tr>
<th>Income Group</th>
<th>Total NYC PIT Liability Dollars in millions</th>
<th>Average PIT Liability Per Filer</th>
<th>Number of Taxpayers</th>
<th>Average PIT Liability Per Taxpayer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Decile</td>
<td>$(27) -0.4%</td>
<td>$(78)</td>
<td>9</td>
<td>0.0% $280</td>
</tr>
<tr>
<td>2nd Decile</td>
<td>(37.0) -0.6%</td>
<td>(107)</td>
<td>214</td>
<td>0.0% 54</td>
</tr>
<tr>
<td>3rd Decile</td>
<td>(39.6) -0.7%</td>
<td>(114)</td>
<td>104,979</td>
<td>4.6% 63</td>
</tr>
<tr>
<td>4th Decile</td>
<td>(2.1) 0.0%</td>
<td>(6)</td>
<td>175,647</td>
<td>7.7% 186</td>
</tr>
<tr>
<td>5th Decile</td>
<td>78.4 1.3%</td>
<td>226</td>
<td>286,107</td>
<td>12.5% 316</td>
</tr>
<tr>
<td>6th Decile</td>
<td>192.6 3.2%</td>
<td>557</td>
<td>338,188</td>
<td>14.8% 571</td>
</tr>
<tr>
<td>7th Decile</td>
<td>320.4 5.3%</td>
<td>925</td>
<td>342,856</td>
<td>15.0% 935</td>
</tr>
<tr>
<td>8th Decile</td>
<td>481.7 8.0%</td>
<td>1,392</td>
<td>344,058</td>
<td>15.1% 1,401</td>
</tr>
<tr>
<td>9th Decile</td>
<td>770.7 12.8%</td>
<td>2,227</td>
<td>344,774</td>
<td>15.1% 2,236</td>
</tr>
<tr>
<td>10th Decile</td>
<td>4,306.0 71.2%</td>
<td>12,441</td>
<td>345,169</td>
<td>15.1% 12,475</td>
</tr>
</tbody>
</table>

**TOTAL** | **$6,044.3 100.0%** | **$1,746** | **2,282,001 100.0%** | **$2,718** |

*Median PIT, All Filers: $391*

*Median PIT, Taxpayers: $999*

### 10th Decile Details

<table>
<thead>
<tr>
<th>Percentile Range</th>
<th>Median PIT 10th Decile</th>
<th>91st - 95th Percentile</th>
<th>96th - 99th Percentile</th>
<th>100th Percentile</th>
</tr>
</thead>
<tbody>
<tr>
<td>91st - 95th Percentile</td>
<td>$623.8</td>
<td>$623.8</td>
<td>$1,071.9</td>
<td>2,610.3</td>
</tr>
<tr>
<td>96th - 99th Percentile</td>
<td>1,071.9</td>
<td>7,742</td>
<td>138,158</td>
<td>75,447</td>
</tr>
<tr>
<td>100th Percentile</td>
<td>2,610.3</td>
<td>75,416</td>
<td>34,598</td>
<td>75,447</td>
</tr>
</tbody>
</table>

### Percent of Filers Who are Taxpayers, EITC, Number of EITC Recipients, Average EITC Per Recipient

<table>
<thead>
<tr>
<th>Income Group</th>
<th>Percent of Filers Who are Taxpayers</th>
<th>EITC Dollars in millions</th>
<th>Number of EITC Recipients</th>
<th>Average EITC Per Recipient</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st Decile</td>
<td>0.0%</td>
<td>$1.5</td>
<td>58,511</td>
<td>6.6% $25</td>
</tr>
<tr>
<td>2nd Decile</td>
<td>0.1%</td>
<td>11.7</td>
<td>198,405</td>
<td>22.4% 59</td>
</tr>
<tr>
<td>3rd Decile</td>
<td>30.3%</td>
<td>27.4</td>
<td>216,446</td>
<td>24.5% 127</td>
</tr>
<tr>
<td>4th Decile</td>
<td>50.7%</td>
<td>27.0</td>
<td>147,528</td>
<td>16.7% 183</td>
</tr>
<tr>
<td>5th Decile</td>
<td>82.6%</td>
<td>18.9</td>
<td>135,940</td>
<td>15.4% 139</td>
</tr>
<tr>
<td>6th Decile</td>
<td>97.7%</td>
<td>7.6</td>
<td>105,057</td>
<td>11.9% 72</td>
</tr>
</tbody>
</table>
### Income and Personal Income Tax (PIT), 2009, by Income Deciles and Selected Percentiles

<table>
<thead>
<tr>
<th>Decile</th>
<th>Income Percentile</th>
<th>2009  Income 0.0%</th>
<th>Total Income 0.0%</th>
<th>Number of EITC Recipients who are Taxpayers</th>
</tr>
</thead>
<tbody>
<tr>
<td>7th Decile</td>
<td>99.0%</td>
<td>0.8 0.8%</td>
<td>22,975 2.6%</td>
<td>34</td>
</tr>
<tr>
<td>8th Decile</td>
<td>99.4%</td>
<td>0.0 0.0%</td>
<td>- 0.0%</td>
<td>n.a.</td>
</tr>
<tr>
<td>9th Decile</td>
<td>99.6%</td>
<td>0.0 0.0%</td>
<td>- 0.0%</td>
<td>n.a.</td>
</tr>
<tr>
<td>10th Decile</td>
<td>99.7%</td>
<td>0.0 0.0%</td>
<td>- 0.0%</td>
<td>n.a.</td>
</tr>
<tr>
<td>TOTAL</td>
<td>65.9%</td>
<td>$94.8 100.0%</td>
<td>$884,862 100.0%</td>
<td>$107</td>
</tr>
</tbody>
</table>

#### 10th Decile Details

<table>
<thead>
<tr>
<th>Percentile</th>
<th>Income Percentile</th>
<th>2009  Income 0.0%</th>
<th>Total Income 0.0%</th>
<th>Number of EITC Recipients who are Taxpayers</th>
</tr>
</thead>
<tbody>
<tr>
<td>91st-95th Percentile</td>
<td>99.6%</td>
<td>- 0.0%</td>
<td>- 0.0%</td>
<td>n.a.</td>
</tr>
<tr>
<td>96th-99th Percentile</td>
<td>99.8%</td>
<td>- 0.0%</td>
<td>- 0.0%</td>
<td>n.a.</td>
</tr>
<tr>
<td>100th Percentile</td>
<td>100.0%</td>
<td>- 0.0%</td>
<td>- 0.0%</td>
<td>n.a.</td>
</tr>
</tbody>
</table>

Number of EITC Recipients who are Taxpayers: 629,164

**SOURCES:** IBO, based on 2009 PIT Sample File, Office of Tax Policy Analysis, NYS Department of Taxation and Finance

**NOTES:** The measure of income used is NY adjusted gross income (AGI). Sample includes only full-year NYC residents and excludes filers claimed as dependents by others. The number of filers in each decile are not exactly even because of sampling. Taxpayers are filers who incur positive NYC PIT liabilities.