

Appendix Figure 13.

**New York State Top Personal  
Income Tax Rate: 1976-2007**

Year	Earned Income	Investment Income
1976	15.375%	
1977	15.000%	15.000%
1978	12.000%	15.000%
1979	12.000%	14.000%
1980	11.000%	14.000%
1981	10.000%	14.000%
1982	10.000%	14.000%
1983	10.000%	14.000%
1984	10.000%	14.000%
1985	9.500%	13.750%
1986	9.500%	13.500%
1987	8.750%	11.750%
1988	8.375%	10.375%
1989	7.875%	7.875%
1990	7.875%	6.850%
1991	7.875%	6.850%
1992	7.875%	6.850%
1993	7.875%	6.850%
1994	7.875%	6.850%
1995	7.594%	6.850%
1996	7.125%	6.850%
1997	6.850%	6.850%
1998	6.850%	6.850%
1999	6.850%	6.850%
2000	6.850%	6.850%
2001	6.850%	6.850%
2002	6.850%	6.850%
2003	7.700%	6.850%
2004	7.700%	6.850%
2005	7.700%	6.850%
2006	6.850%	6.850%
2007	6.850%	6.850%