

Top of the Charts:

New York and Its Localities Were #1 in Taxes and #2 in Spending



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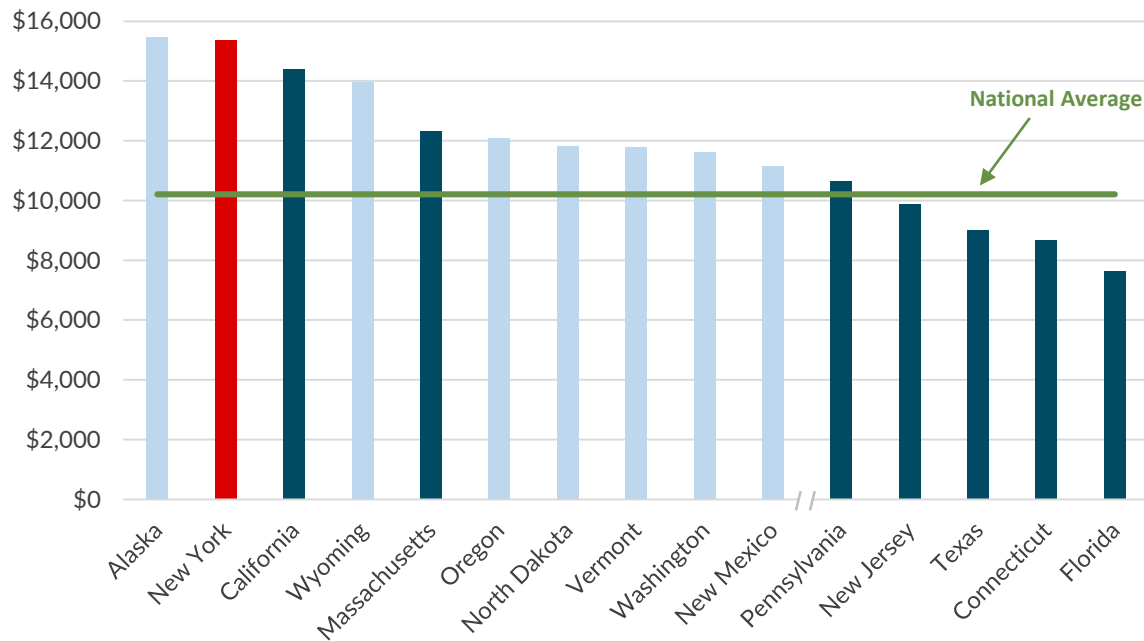
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NY State and Local Taxes & Spending Are Higher than Almost Every Other State

- New York State and its localities spent **50 percent more** per capita than the national average in 2021—higher than all other States except Alaska
 - Higher than CA (7%), MA (24%), NJ (55%), TX (71%), FL (101%)
- New York State and its localities **led in taxes**, collecting the most per person (63% more than the national average) and the most per \$1,000 personal income (36% more than the national average)
- New York State and its localities collected **more revenue from all types of taxes**—property, personal income, corporate, and sales—than most other States and their localities
- Notes:
 - The following slides compare tax collections and spending by New York State and its localities to regional and national competitors—California, Connecticut, Florida, Massachusetts, New Jersey, Pennsylvania, and Texas—and the top 10 taxing and spending states in each category
 - Data are from the [U.S. Census Bureau's Annual Survey of State and Local Government Finances](#), 2021, the latest year available.
 - Since fiscal year 2021, NYS increased the personal income tax rate, instituted a business tax surcharge, and authorized a tax increase for the Metropolitan Transportation Authority. Both New York City and State have also increased spending significantly.

New York State and Localities Spent \$15,350 Per Capita, 50% More than the National Average

Total State & Local Expenditure per Capita, Top 10 & Comparator States, 2021



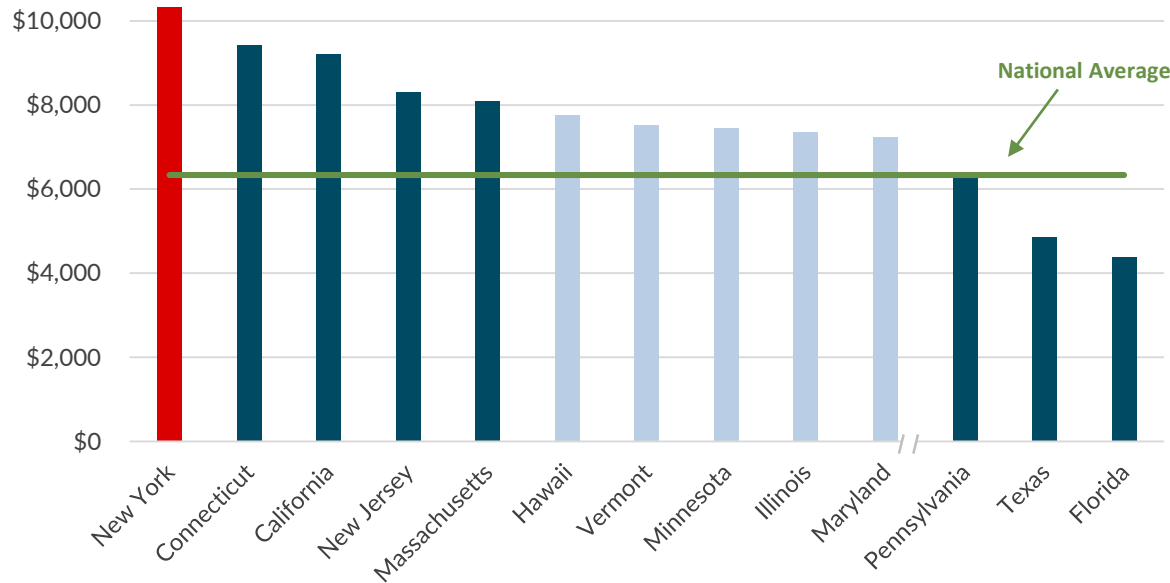
*NYS and its localities spent up to **101%** more than comparator states.*

	Total Spending Per Capita	NY is ___% higher or lower
New York	\$15,350	
California	\$14,389	7%
Massachusetts	\$12,331	24%
Pennsylvania	\$10,652	44%
U.S. Average	\$10,212	50%
New Jersey	\$9,894	55%
Texas	\$9,001	71%
Connecticut	\$8,670	77%
Florida	\$7,652	101%

Note: Chart is top ten states plus CA, CT, FL, MA, NJ, PA, and TX, if they are not in the top ten already.

New York and Localities Collected \$10,331 Taxes Per Capita, the Highest of All States

Total State & Local Taxes Collected per Capita, Top 10 & Comparator States, 2021



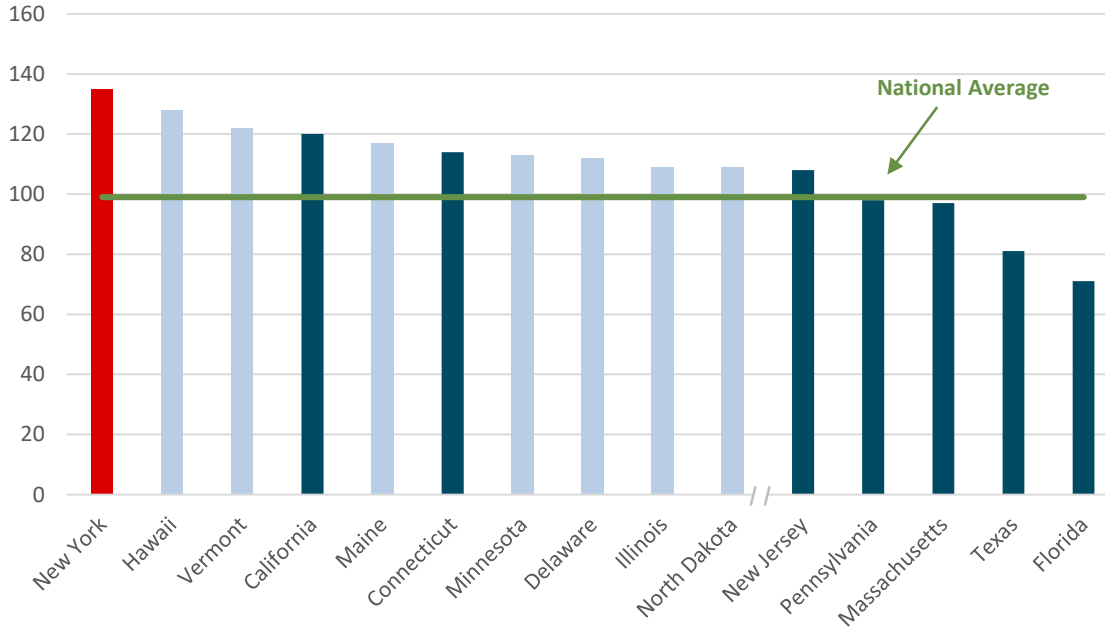
*NYS and localities collected up to **136%** more than comparator states.*

	Total Taxes Per Capita	NY is ___% higher or lower
New York	\$10,331	
Connecticut	\$9,424	10%
California	\$9,217	12%
New Jersey	\$8,305	24%
Massachusetts	\$8,107	27%
U.S. Average	\$6,334	63%
Pennsylvania	\$6,255	65%
Texas	\$4,861	113%
Florida	\$4,381	136%

Note: Chart is top ten states plus CA, CT, FL, MA, NJ, PA, and TX, if they are not in the top ten already.

New York's State and Local Taxes Collected Are the Highest Per \$1,000 of Personal Income, at \$135

Total State & Local Taxes Collected per \$1,000 in Personal Income, Top 10 & Comparator States, 2021



*NYS and its localities collected up to **90%** more in taxes per \$1,000 of personal income than comparator states.*

	Total Taxes Per \$1,000 of Personal Income	NY is ___% higher or lower
New York	\$135	
California	\$120	13%
Connecticut	\$114	18%
New Jersey	\$108	25%
U.S. Average	\$99	36%
Pennsylvania	\$98	38%
Massachusetts	\$97	39%
Texas	\$81	67%
Florida	\$71	90%

Note: Chart is top ten states plus CA, CT, FL, MA, NJ, PA, and TX, if they are not in the top ten already.

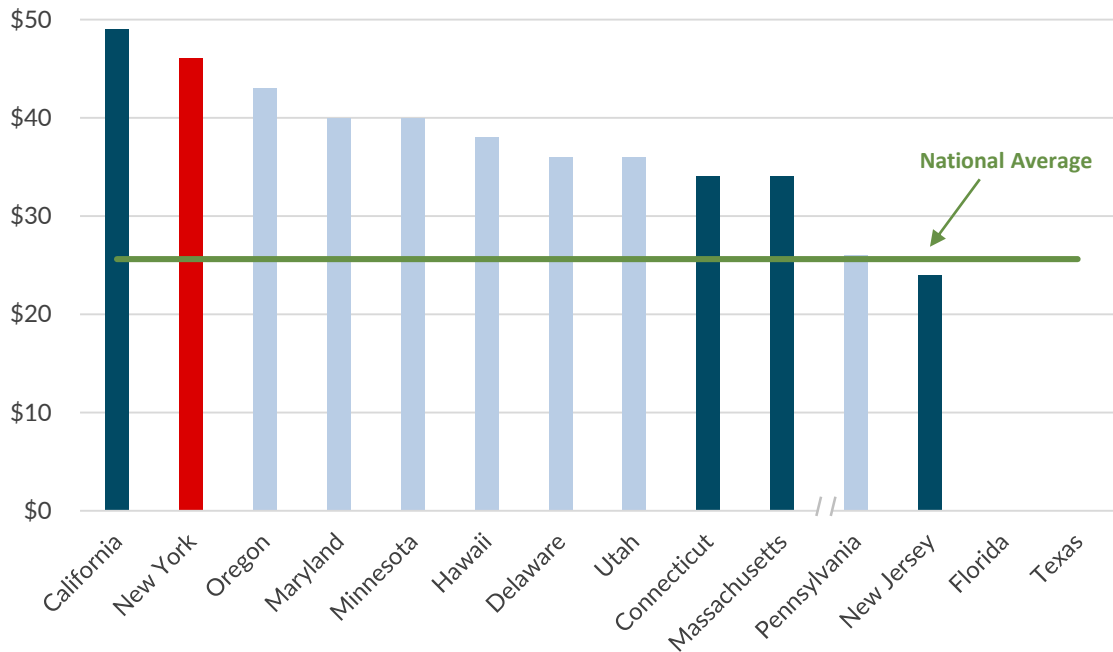
New York's State and Local Collections Per Capita Ranked High Across Most Taxes

Number Of States That Tax LESS Than New York

49	All Tax Revenue	45	Corporate Income Tax
48	Personal Income Tax	41	Sales Tax
48	Property Tax	36	All Other Tax Revenue

NYS and Localities Collected More Personal Income Tax per \$1,000 of Income than 48 States

Total State & Local Personal Income Tax per \$1,000 of Personal Income, Top 10 & Comparator States - 2021



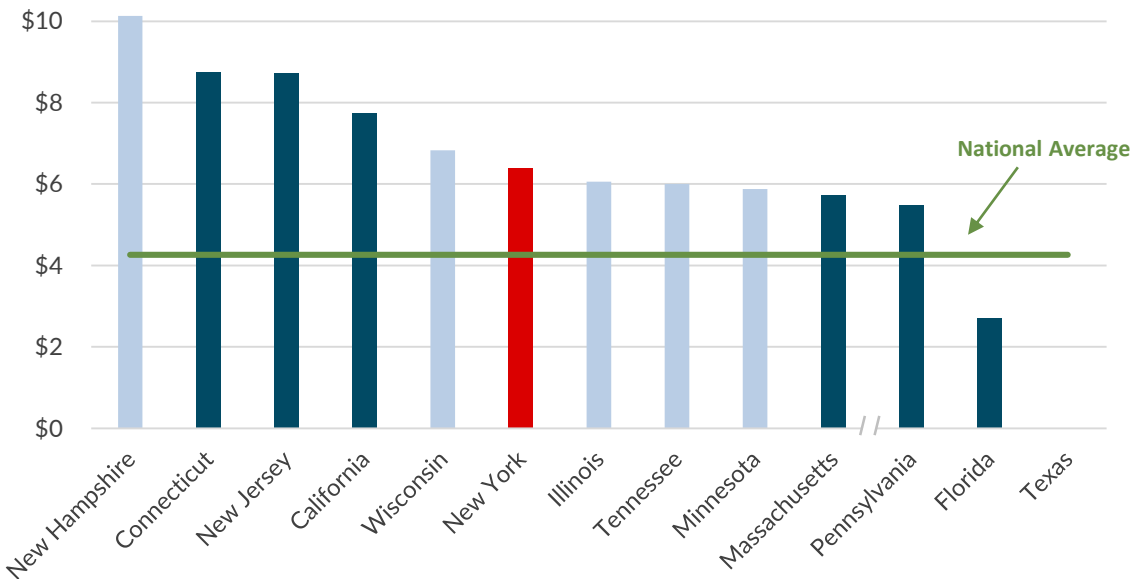
*NYS and its localities collected up to **92%** more in personal income taxes per \$1,000 of personal income than comparator states.*

	Personal Income Taxes Per \$1,000 of Personal Income	NY is ___% higher or lower
California	\$49	-6%
New York	\$46	
Connecticut	\$34	35%
Massachusetts	\$34	35%
Pennsylvania	\$26	77%
U.S. Average	\$26	80%
New Jersey	\$24	92%
Florida	\$0	
Texas	\$0	

Note: Chart is top ten states plus CA, CT, FL, MA, NJ, PA, and TX, if they are not in the top ten already.

NYS and Localities Collected More Corporate Income Tax Per \$1,000 of State GDP than 45 States

Total State & Local Corporate Income Tax Revenue per \$1,000 of State Gross Domestic Product (GDP), Top 10 & Comparator States - 2021



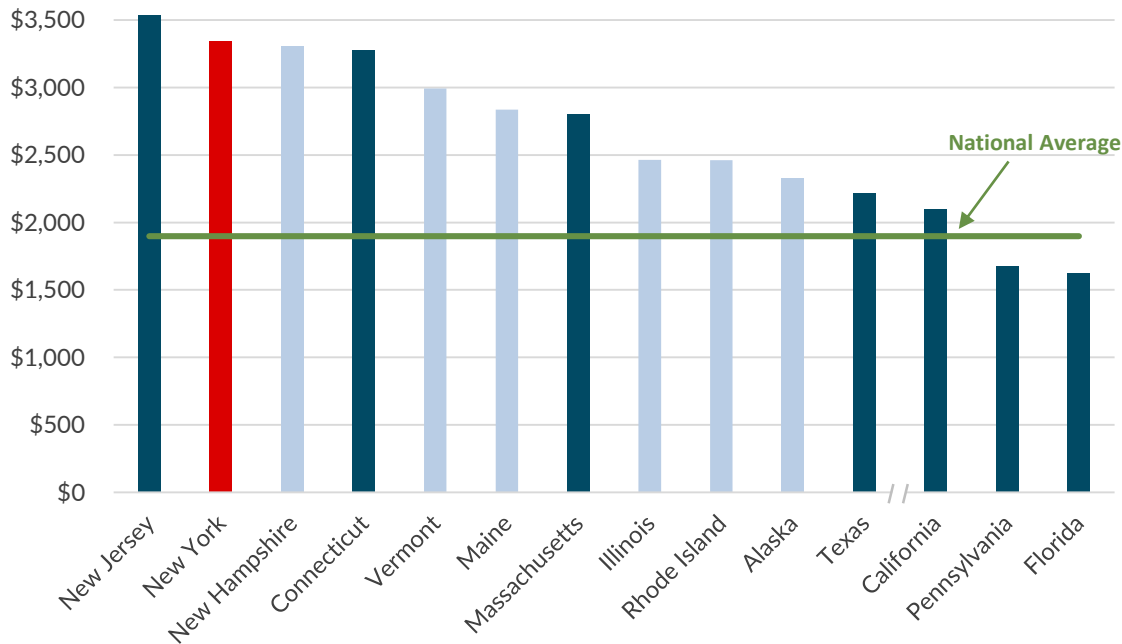
*NYS and its localities collected up to **136%** more in corporate income taxes per \$1,000 of state GDP than comparator states.*

	Corporate Income Taxes Per \$1,000 of State GDP	NY is ___% higher or lower
Connecticut	\$9	-27%
New Jersey	\$9	-27%
California	\$8	-17%
New York	\$6	
Massachusetts	\$6	12%
Pennsylvania	\$5	17%
U.S. Average	\$4	60%
Florida	\$3	136%
Texas	\$0	

Note: Chart is top ten states plus CA, CT, FL, MA, NJ, PA, and TX, if they are not in the top ten already.

New York's Local Property Tax Collections Per Capita Were 76% Higher than the National Average

Total State & Local Property Tax Revenue Per Capita, Top 10 & Comparator States - 2021



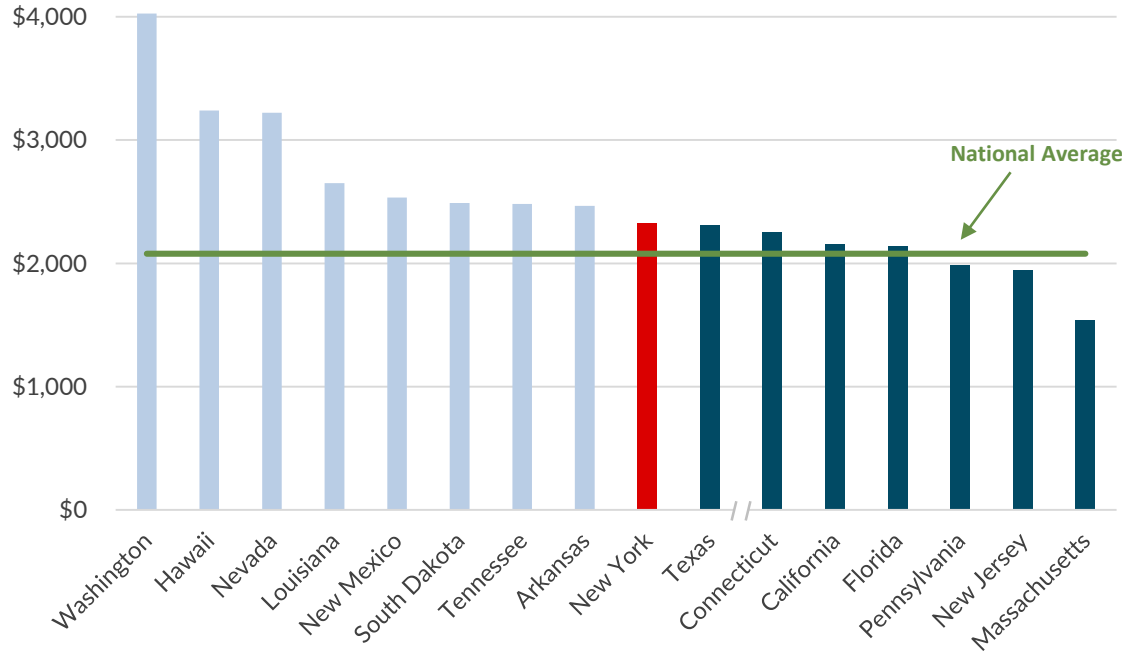
*NYS and its localities collected up to **106%** more in property taxes per capita than comparator states.*

	Property Taxes Per Capita	NY is ___% higher or lower
New Jersey	\$3,538	-6%
New York	\$3,343	
Connecticut	\$3,276	2%
Massachusetts	\$2,800	19%
Texas	\$2,218	51%
California	\$2,097	59%
U.S. Average	\$1,898	76%
Pennsylvania	\$1,678	99%
Florida	\$1,624	106%

Note: Chart is top ten states plus CA, CT, FL, MA, NJ, PA, and TX, if they are not in the top ten already.

NYS State and Localities Collected More Sales Tax Per Capita than 41 States

Total State & Local Sales Tax Revenue Per Capita, Top 10 & Comparator States - 2021



NYS and its localities collected up to 52% more in sales taxes per capita than comparator states.

	Sales Taxes Per Capita	NY is ___% higher or lower
New York	\$2,324	
Texas	\$2,305	1%
Connecticut	\$2,249	3%
California	\$2,152	8%
Florida	\$2,136	9%
U.S. Average	\$2,078	12%
Pennsylvania	\$1,983	17%
New Jersey	\$1,938	20%
Massachusetts	\$1,533	52%

Note: Chart is top ten states plus CA, CT, FL, MA, NJ, PA, and TX, if they are not in the top ten already.

Data Sources and Methodology

Data Sources

- [U.S. Census Bureau Annual Survey of State and Local Government Finances, 2021](#)
 - State self-reported revenue and expenditure data, using Census Bureau [guidance](#) and [classification manuals](#) 2021 data are for individual government fiscal years that ended between July 1, 2020 and June 30, 2021
- U.S. Bureau of Economic Analysis (BEA) Data by State
 - State personal income data, [from SAINC1](#), for calendar year 2021
 - State gross domestic product (GDP), [from SAGDP1](#), for calendar year 2021
- [U.S. Census Bureau National Population Estimates by Region](#) for 2021

Methodology

- Total expenditures exclude long-term debt liabilities and insurance trusts but include utility spending on transit systems
- Total revenues exclude revenues from utilities (except transit fares and tolls), insurance trusts, other minimal fine and fee revenue areas (not taxes) due to irregularity of coding across states
- Revenues and expenditures of multi-state entities, such as the Port Authority of New York and New Jersey (PANYNJ), were not adjusted from Census reporting
- Revenue and expenditure estimates are divided by the total population, state personal income, or state GDP
- National averages are the U.S. total revenue or spending divided by U.S. total population, personal income, or GDP
 - Washington, D.C., revenues and expenditures are included in the national average, but Washington, D.C. is excluded from the state-level analysis