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2016 New Jersey Revised Statutes

Title 54A - NEW JERSEY GROSS INCOME TAX ACT

Section 54A:2-1 - Imposition of tax.

Universal Citation: [NJ Rev Stat § 54A:2-1 \(2016\)](#)

54A:2-1 Imposition of tax.

54A:2-1. Imposition of tax. There is hereby imposed a tax for each taxable year (which shall be the same as the taxable year for federal income tax purposes) on the New Jersey gross income as herein defined of every individual, estate or trust (other than a charitable trust or a trust forming part of a pension or profit-sharing plan), subject to the deductions, limitations and modifications hereinafter provided, determined in accordance with the following tables with respect to taxpayers' taxable income:

a. For married individuals filing a joint return and individuals filing as head of household or as surviving spouse for federal income tax purposes:

(1) for taxable years beginning on or after January 1, 1991 but before January 1, 1994:

If the taxable income is: The tax is:

Not over \$20,000.00 2% of taxable income

Over \$20,000.00 but not

over \$50,000.00 \$400.00 plus 2.5% of the excess over \$20,000.00

Over \$50,000.00 but not

over \$70,000.00 \$1,150.00 plus 3.5% of the excess over \$50,000.00

Over \$70,000.00 but not

over \$80,000.00 \$1,850.00 plus 5.0% of the excess over \$70,000.00

Over \$80,000.00 but not

over \$150,000.00 \$2,350.00 plus 6.5% of the excess over \$80,000.00

Over \$150,000.00 \$6,900.00 plus 7.0% of the excess over \$150,000.00

(2) for taxable years beginning on or after January 1, 1994 but before January 1, 1995:

If the taxable income is: The tax is:

Not over \$20,000.00 1.900% of taxable income

Over \$20,000.00 but not

over \$50,000.00 \$380.00 plus 2.375% of the excess over \$20,000.00

Over \$50,000.00 but not

over \$70,000.00 \$1,092.50 plus 3.325% of the excess over \$50,000.00

Over \$70,000.00 but not

over \$80,000.00 \$1,757.50 plus 4.750% of the excess over \$70,000.00

Over \$80,000.00 but not

over \$150,000.00 \$2,232.50 plus 6.175% of the excess over \$80,000.00

Over \$150,000.00 \$6,555.00 plus 6.650% of the excess over \$150,000.00

(3) for taxable years beginning on or after January 1, 1995 but before January 1, 1996:

If the taxable income is: The tax is:

Not over \$20,000.00 1.700% of taxable income

Over \$20,000.00 but not

over \$50,000.00 \$340.00 plus 2.125% of the excess over \$20,000.00

Over \$50,000.00 but not

over \$70,000.00 \$977.50 plus 2.975% of the excess over \$50,000.00

Over \$70,000.00 but not

over \$80,000.00 \$1,572.50 plus 4.250% of the excess over \$70,000.00

Over \$80,000.00 but not

over \$150,000.00 \$1,997.50 plus 6.013% of the excess over \$80,000.00

Over \$150,000.00 \$6,206.60 plus 6.580% of the excess over \$150,000.00

(4) for taxable years beginning on or after January 1, 1996 but before January 1, 2004:

If the taxable income is: The tax is:

Not over \$20,000.00 1.400% of taxable income

Over \$20,000.00 but not

over \$50,000.00 \$280.00 plus 1.750% of the excess over \$20,000.00

Over \$50,000.00 but not

over \$70,000.00 \$805.00 plus 2.450% of the excess over \$50,000.00

Over \$70,000.00 but not

over \$80,000.00 \$1,295.50 plus 3.500% of the excess over \$70,000.00

Over \$80,000.00 but not

over \$150,000.00 \$1,645.00 plus 5.525% of the excess over \$80,000.00

Over \$150,000.00 \$5,512.50 plus 6.370% of the excess over \$150,000.00

(5) for taxable years beginning on or after January 1, 2004:

If the taxable income is: The tax is:

Not over \$20,000.00 1.400% of taxable income

Over \$20,000.00 but not

over \$50,000.00 \$280.00 plus 1.750% of the excess over \$20,000.00

Over \$50,000.00 but not

over \$70,000.00 \$805.00 plus 2.450% of the excess over \$50,000.00

Over \$70,000.00 but not

over \$80,000.00 \$1,295.50 plus 3.500% of the excess over \$70,000.00

Over \$80,000.00 but not

over \$150,000.00 \$1,645.00 plus 5.525% of the excess over \$80,000.00

Over \$150,000.00 but not

over \$500,000.00 \$5,512.50 plus 6.370% of the excess over \$150,000.00

Over \$500,000.00 \$27,807.50 plus 8.970% of the excess over \$500,000.00

b. For married individuals filing separately, unmarried individuals other than individuals filing as head of household or as a surviving spouse for federal income tax purposes, and estates and trusts:

(1) for taxable years beginning on or after January 1, 1991 but before January 1, 1994:

If the taxable income is: The tax is:

Not over \$20,000.00 2% of taxable income

Over \$20,000.00 but not

over \$35,000.00. \$400.00 plus 2.5% of the excess over \$20,000.00

Over \$35,000.00 but not

over \$40,000.00. \$775.00 plus 5.0% of the excess over \$35,000.00

Over \$40,000.00 but not

over \$75,000.00 \$1,025.00 plus 6.5% of the excess over \$40,000.00

Over \$75,000.00 \$3,300.00 plus 7.0% of the excess over \$75,000.00

(2) for taxable years beginning on or after January 1, 1994 but before January 1, 1995:

If the taxable income is: The tax is:

Not over \$20,000.00 1.900% of taxable income

Over \$20,000.00 but not

over \$35,000.00. \$380.00 plus 2.375% of the excess over \$20,000.00

Over \$35,000.00 but not

over \$40,000.00 \$736.25 plus 4.750% of the excess over \$35,000.00

Over \$40,000.00 but not

over \$75,000.00 \$973.75 plus 6.175% of the excess over \$40,000.00

Over \$75,000.00 \$3,135.00 plus 6.650% of the excess over \$75,000.00

(3) for taxable years beginning on or after January 1, 1995 but before January 1, 1996:

If the taxable income is: The tax is:

Not over \$20,000.00 1.700% of taxable income

Over \$20,000.00 but not

over \$35,000.00 \$340.00 plus 2.125% of the excess over \$20,000.00

Over \$35,000.00 but not

over \$40,000.00 \$658.75 plus 4.250% of the excess over \$35,000.00

Over \$40,000.00 but not

over \$75,000.00 \$871.25 plus 6.013% of the excess over \$40,000.00

Over \$75,000.00 \$2,975.80 plus 6.580% of the excess over \$75,000.00

(4) for taxable years beginning on or after January 1, 1996 but before January 1, 2004:

If the taxable income is: The tax is:

Not over \$20,000.00 1.400% of taxable income

Over \$20,000.00 but not

over \$35,000.00 \$280.00 plus 1.750% of the excess over \$20,000.00

Over \$35,000.00 but not

over \$40,000.00 \$542.50 plus 3.500% of the excess over \$35,000.00

Over \$40,000.00 but not

over \$75,000.00. \$717.50 plus 5.525% of the excess over \$40,000.00

Over \$75,000.00 \$2,651.25 plus 6.370% of the excess over \$75,000.00

(5) for taxable years beginning on or after January 1, 2004:

If the taxable income is: The tax is:

Not over \$20,000.00 1.400% of taxable income

Over \$20,000.00 but not

over \$35,000.00 \$280.00 plus 1.750% of the excess over \$20,000.00

Over \$35,000.00 but not

over \$40,000.00 \$542.50 plus 3.500% of the excess over \$35,000.00

Over \$40,000.00 but not

over \$75,000.00 \$717.50 plus 5.525% of the excess over \$40,000.00

Over \$75,000.00 but not

over \$500,000.00 \$2,651.25 plus 6.370% of the excess over \$75,000.00

Over \$500,000.00 \$29,723.75 plus 8.970% of the excess over \$500,000.00

c. For the purposes of this section, an individual who would be eligible to file as a head of household for federal income tax purposes but for the fact that such taxpayer is a nonresident alien, shall determine tax pursuant to subsection a. of this section.

L.1976, c.47, s. 54A:2-1; amended 1982, c.229, s.1; 1990, c.61, s.12; 1994, c.2, s.1; 1994, c.69; 1995, c.165; 2004, c.40, s.17.

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