

State Individual Income Taxes, 2018
(Tax rates for tax year 2018 -- as of January 1, 2018)

State	Tax Rate Range (in percents)		Number of Brackets	Income Brackets		Personal Exemptions			Federal Income Tax Deductible
	Low	High		Lowest	Highest	Single	Married	Dependents	
Alabama	2.0	- 5.0	3	500 (b)	- 3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No State Income Tax								
Arizona (a)	2.59	- 4.54	5	10,179 (b)	- 152,668 (b)	2,150	4,300	2,300	
Arkansas (a)	0.9	- 6.9 (f)	6	4,299	- 35,100	26 (c)	52 (c)	26 (c)	
California (a)	1.0	- 12.3 (g)	9	8,223 (b)	- 551,473 (b)	114 (c)	228 (c)	353 (c)	
Colorado	4.63		1	----Flat rate----		4,150 (d)	8,300 (d)	4,150 (d)	
Connecticut	3.0	- 6.99	7	10,000 (b)	- 500,000 (b)	14,500 (h)	24,000 (h)	0	
Delaware	0.0	- 6.6	7	2,000	- 60,001	110 (c)	220 (c)	110 (c)	
Florida	No State Income Tax								
Georgia	1.0	- 6.0	6	750 (i)	- 7,001 (i)	2,700	7,400	3,000	
Hawaii	1.4	- 11.0	12	2,400 (b)	- 200,000 (b)	1,144	2,288	1,144	
Idaho (a)	1.6	- 7.4	7	1,472 (b)	- 11,043 (b)	4,150 (d)	8,300 (d)	4,150 (d)	
Illinois	5.0		1	----Flat rate----		2,000	4,000	2,000	
Indiana	3.2		1	----Flat rate----		1,000	2,000	2,500 (j)	
Iowa (a)	0.36	- 8.98	9	1,598	- 71,910	40 (c)	80 (c)	40 (c)	Yes
Kansas	3.1	- 5.7	3	15,000 (b)	- 30,000 (b)	2,250	4,500	2,250	
Kentucky	2.0	- 6.0	6	3,000	- 75,001	10 (c)	20 (c)	10 (c)	
Louisiana	2.0	- 6.0	3	12,500 (b)	- 50,001 (b)	4,500 (k)	9,000 (k)	1,000	Yes
Maine (a)	5.8	- 7.15	3	21,100 (l)	- 50,750 (l)	4,150 (d)	8,300 (d)	4,150 (d)	
Maryland	2.0	- 5.75	8	1,000 (m)	- 250,000 (m)	3,200	6,400	3,200	
Massachusetts	5.1		1	----Flat rate----		4,400	8,800	1,000	
Michigan (a)	4.25		1	----Flat rate----		4,000	8,000	4,000	
Minnesota (a)	5.35	- 9.85	4	25,890 (n)	- 160,020 (n)	4,150 (d)	8,300 (d)	4,150 (d)	
Mississippi	3.0	- 5.0	3	5,000	- 10,001	6,000	12,000	1,500	
Missouri (a)	1.5	- 5.9	10	1,028	- 9,253	2,100	4,200	1,200	Yes (o)
Montana (a)	1.0	- 6.9	7	3,000	- 17,900	2,400	4,800	2,400	Yes (o)
Nebraska (a)	2.46	- 6.84	4	3,150 (b)	- 30,420 (b)	134 (c)	268 (c)	134 (c)	
Nevada	No State Income Tax								
New Hampshire	State Income Tax of 5% on Dividends and Interest Income Only								
New Jersey	1.4	- 8.97	6	20,000 (p)	- 500,000 (n)	1,000	2,000	1,500	
New Mexico	1.7	- 4.9	4	5,500 (q)	- 16,001 (q)	4,150 (d)	8,300 (d)	4,150 (d)	
New York (a)	4.0	- 8.82	8	8,500 (b)	- 1,077,550 (b)	0	0	1,000	
North Carolina	5.499		1	----Flat rate----		-----None-----			
North Dakota (a)	1.10	- 2.90	5	38,700 (r)	- 424,950 (r)	4,150 (d)	8,300 (d)	4,150 (d)	
Ohio (a)	0.000	4.997	8	10,650	- 213,350	2,300 (s)	4,600 (s)	2,300 (s)	
Oklahoma	0.5	- 5.0	6	1,000 (t)	- 7,200 (t)	1,000	2,000	1,000	
Oregon (a)	5.0	- 9.9	4	3,450 (b)	- 125,000 (b)	201 (c)	402 (c)	201 (c)	Yes (o)
Pennsylvania	3.07		1	----Flat rate----		-----None-----			
Rhode Island (a)	3.75	- 5.99	3	62,550	- 142,150	4,000	8,000	4,000	
South Carolina (a)	0.0	- 7.0	6	2,970	- 14,860	4,150 (d)	8,300 (d)	4,150 (d)	
South Dakota	No State Income Tax								
Tennessee	State Income Tax of 3% on Dividends and Interest Income Only (x)					1,250	2,500	0	
Texas	No State Income Tax								
Utah	5.0		1	----Flat rate----		(u)	(u)	(u)	
Vermont (a)	3.55	- 8.95	5	37,950 (v)	- 416,700 (v)	4,150 (d)	8,300 (d)	4,150 (d)	
Virginia	2.0	- 5.75	4	3,000	- 17,001	930	1,860	930	
Washington	No State Income Tax								
West Virginia	3.0	- 6.5	5	10,000	- 60,000	2,000	4,000	2,000	
Wisconsin (a)	4.0	- 7.65	4	11,450 (w)	- 252,150 (w)	700	1,400	700	
Wyoming	No State Income Tax								
District of Columbia	4.0	- 8.95	5	10,000	- 1,000,000	4,150 (d)	8,300 (d)	4,150 (d)	

Footnotes:

- (a) 19 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions, and/or personal exemptions. Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over.
- (b) For joint returns, taxes are twice the tax on half the couple's income.
- (c) The personal exemption takes the form of a tax credit instead of a deduction.
- (d) These states and the District of Columbia use the personal exemption amounts provided in the federal Internal Revenue Code.
- (e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000, and \$300 with AGI over \$100,000.
- (f) Arkansas has separate brackets for taxpayers with income under \$75,000 and \$21,000.
- (g) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum rate 13.3% over \$1 million.
- (h) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.
- (i) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$10,000.
- (j) In Indiana, includes an additional exemption of \$1,500 for each dependent child.
- (k) The amounts reported for Louisiana are a combined personal exemption and standard deduction.
- (l) The income bracket reported for Maine are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$42,900 to \$101,550.
- (m) The income brackets reported for Maryland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$300,000.
- (n) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$37,850 to \$266,700.
- (o) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$6,350 for all filers in Oregon.
- (p) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97%, with 7 brackets and the same high and low income ranges.
- (q) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$8,000 to \$24,000.
- (r) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$64,650 to \$242,950.
- (s) Ohio provides an additional tax credit of \$20 per exemption. Exemption amounts reduced for higher income taxpayers.
- (t) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000, to \$12,200.
- (u) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (and applicable standard deduction).
- (v) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$63,350 to \$416,700.
- (w) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$15,270, to \$336,200.
- (x) Tennessee's tax on dividends and interest is being phased out. The rate is reduced 1% each year.

Source:

The Federation of Tax Administrators
<http://www.taxadmin.org/current-tax-rates>

State Individual Income Taxes, 2017
(Tax rates for tax year 2017 -- as of January 1, 2017)

State	Tax Rate Range (in percents)		Number of Brackets	Income Brackets		Personal Exemptions			Federal Income Tax Deductible
	Low	High		Lowest	Highest	Single	Married	Dependents	
Alabama	2.0	- 5.0	3	500 (b)	- 3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No State Income Tax								
Arizona (a)	2.59	- 4.54	5	10,179 (b)	- 152,668 (b)	2,100	4,200	2,300	
Arkansas (a)	0.9	- 6.9 (f)	6	4,299	- 35,100	26 (c)	52 (c)	26 (c)	
California (a)	1.0	- 12.3 (g)	9	8,015 (b)	- 537,498 (b)	111 (c)	222 (c)	344 (c)	
Colorado	4.63		1	----Flat rate----		4,050 (d)	8,100 (d)	4,050 (d)	
Connecticut	3.0	- 7.0	7	10,000 (b)	- 500,000 (b)	14,500 (h)	24,000 (h)	0	
Delaware	0.0	- 6.6	7	2,000	- 60,001	110 (c)	220 (c)	110 (c)	
Florida	No State Income Tax								
Georgia	1.0	- 6.0	6	750 (i)	- 7,001 (i)	2,700	5,400	3,000	
Hawaii	1.4	- 8.3	9	2,400 (b)	- 48,000 (b)	1,144	2,288	1,144	
Idaho (a)	1.6	- 7.4	7	1,454 (b)	- 10,905 (b)	4,050 (d)	8,100 (d)	4,050 (d)	
Illinois	3.8		1	----Flat rate----		2,000	4,000	2,000	
Indiana	3.2		1	----Flat rate----		1,000	2,000	2,500 (j)	
Iowa (a)	0.36	- 8.98	9	1,573	- 70,785	40 (c)	80 (c)	40 (c)	Yes
Kansas	2.7	- 4.6	2	15,000 (b)		2,250	4,500	2,250	
Kentucky	2.0	- 6.0	6	3,000	- 75,001	20 (c)	40 (c)	20 (c)	
Louisiana	2.0	- 6.0	3	12,500 (b)	- 50,001 (b)	4,500 (k)	9,000 (k)	1,000	Yes
Maine (a)	5.8	- 7.15 (x)	4	21,100 (l)	- 200,000 (l)	4,050 (d)	8,100 (d)	4,050 (d)	
Maryland	2.0	- 5.75	8	1,000 (m)	- 250,000 (m)	3,200	6,400	3,200	
Massachusetts	5.1		1	----Flat rate----		4,400	8,800	1,000	
Michigan (a)	4.25		1	----Flat rate----		4,000	8,000	4,000	
Minnesota (a)	5.35	- 9.85	4	25,390 (n)	- 156,911 (n)	4,050 (d)	8,100 (d)	4,050 (d)	
Mississippi	3.0	- 5.0	3	5,000	- 10,001	6,000	12,000	1,500	
Missouri	1.5	- 6.0	10	1,000	- 9,001	2,100	4,200	1,200	Yes (o)
Montana (a)	1.0	- 6.9	7	2,900	- 17,600	2,400	4,800	2,400	Yes (o)
Nebraska (a)	2.46	- 6.84	4	3,090 (b)	- 29,830 (b)	132 (c)	264 (c)	132 (c)	
Nevada	No State Income Tax								
New Hampshire	State Income Tax of 5% on Dividends and Interest Income Only								
New Jersey	1.4	- 8.97	6	20,000 (p)	- 500,000 (n)	1,000	2,000	1,500	
New Mexico	1.7	- 4.9	4	5,500 (q)	- 16,001 (o)	4,050 (d)	8,100 (d)	4,050 (d)	
New York (a)	4.0	- 8.82	8	8,500 (b)	- 1,077,550 (b)	0	0	1,000	
North Carolina	5.5		1	----Flat rate----		-----None-----			
North Dakota (a)	1.10	- 2.90	5	37,950 (r)	- 413,350 (r)	4,050 (d)	8,100 (d)	4,050 (d)	
Ohio (a)	0.495	- 4.997	9	5,250	- 208,500	2,250 (s)	4,500 (s)	2,250 (s)	
Oklahoma	0.5	- 5.00	6	1,000 (t)	- 7,200 (t)	1,000	2,000	1,000	
Oregon (a)	5.0	- 9.9	4	3,400 (b)	- 125,000 (b)	197 (c)	394 (c)	197 (c)	Yes (o)
Pennsylvania	3.07		1	----Flat rate----		-----None-----			
Rhode Island (a)	3.75	- 5.99	3	61,300	- 139,400	3,900	7,800	3,900	
South Carolina (a)	0.0	- 7.0	6	2,930	- 14,600	4,050 (d)	8,100 (d)	4,050 (d)	
South Dakota	No State Income Tax								
Tennessee	State Income Tax of 6% on Dividends and Interest Income Only					1,250	2,500	0	
Texas	No State Income Tax								
Utah	5.0		1	----Flat rate----		(u)	(u)	(u)	
Vermont (a)	3.55	- 8.95	5	37,950 (v)	- 416,700 (v)	4,050 (d)	8,100 (d)	4,050 (d)	
Virginia	2.0	- 5.75	4	3,000	- 17,001	930	1,860	930	
Washington	No State Income Tax								
West Virginia	3.0	- 6.5	5	10,000	- 60,000	2,000	4,000	2,000	
Wisconsin (a)	4.0	- 7.65	4	11,230 (w)	- 247,350 (w)	700	1,400	700	
Wyoming	No State Income Tax								
District of Columbia	4.0	- 8.95	5	10,000	- 1,000,000	1,675	3,350	1,675	

Footnotes:

- (a) 18 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions, and/or personal exemptions. Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over.
- (b) For joint returns, taxes are twice the tax on half the couple's income.
- (c) The personal exemption takes the form of a tax credit instead of a deduction.
- (d) These states use the personal exemption amounts provided in the federal Internal Revenue Code.
- (e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000, and \$300 with AGI over \$100,000.
- (f) Arkansas has separate brackets for taxpayers with income under \$75,000 and \$21,000.
- (g) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum rate 13.3% over \$1 million.
- (h) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.
- (i) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$10,000.
- (j) In Indiana, includes an additional exemption of \$1,500 for each dependent child.
- (k) The amounts reported for Louisiana are a combined personal exemption-standard deduction.
- (l) The income bracket reported for Maine are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$42,250 to \$200,000.
- (m) The income brackets reported for Maryland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$300,000.
- (n) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$37,110 to \$261,511.
- (o) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$6,350 for all filers in Oregon.
- (p) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97%, with 7 brackets and the same high and low income ranges.
- (q) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$8,000 to \$24,000.
- (r) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$63,400 to \$416,700.
- (s) Ohio provides an additional tax credit of \$20 per exemption. Exemption amounts reduced for higher income taxpayers.
- (t) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000, to \$12,200.
- (u) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (and applicable standard deduction).
- (v) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$63,350 to \$416,700.
- (w) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$14,980, to \$329,810.
- (x) Maine voters approved a 3% surtax in November 2016 that raised Maine's top rate to 10.15%. However, the legislature eliminated the surtax in July 2017 and it never took effect.

Source:

The Federation of Tax Administrators
<http://www.taxadmin.org/current-tax-rates>

State Individual Income Taxes, 2016
(Tax rates for tax year 2016 -- as of January 1, 2016)

State	Tax Rate Range (in percents)		Number of Brackets	Income Brackets		Personal Exemptions			Federal Income Tax Deductible
	Low	High		Lowest	Highest	Single	Married	Dependents	
Alabama	2.0	-	5.0	3	500 (b) - 3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No State Income Tax								
Arizona	2.59	-	4.54	5	10,163 (b) - 152,434 (b)	2,100	4,200	2,300	
Arkansas (a)	0.9	-	6.9	6	4,299 - 35,100	26 (c)	52 (c)	26 (c)	
California (a)	1.0	-	12.3 (f)	9	7,850 (b) - 526,443 (b)	109 (c)	218 (c)	337 (c)	
Colorado	4.63			1	----Flat rate----	4,050 (d)	8,100 (d)	4,050 (d)	
Connecticut	3.0	-	7.0	7	10,000 (b) - 500,000 (b)	14,500 (g)	24,000 (g)	0	
Delaware	0.0	-	6.6	7	2,000 - 60,001	110 (c)	220 (c)	110 (c)	
Florida	No State Income Tax								
Georgia	1.0	-	6.0	6	750 (h) - 7,001 (h)	2,700	5,400	3,000	
Hawaii (w)	1.4	-	8.3	9	2,400 (b) - 48,000 (b)	1,144	2,288	1,144	
Idaho (a)	1.6	-	7.4	7	1,452 (b) - 10,890 (b)	4,050 (d)	8,100 (d)	4,050 (d)	
Illinois	3.8			1	----Flat rate----	2,000	4,000	2,000	
Indiana	3.3			1	----Flat rate----	1,000	2,000	2,500 (i)	
Iowa (a)	0.36	-	8.98	9	1,554 - 69,930	40 (c)	80 (c)	40 (c)	Yes
Kansas	2.7	-	4.6 (j)	2	15,000 (b)	2,250	4,500	2,250	
Kentucky	2.0	-	6.0	6	3,000 - 75,001	20 (c)	40 (c)	20 (c)	
Louisiana	2.0	-	6.0	3	12,500 (b) - 50,001 (b)	4,500 (j)	9,000 (j)	1,000	Yes
Maine (a)	5.8	-	7.15	3	21,050 (b) - 37,500 (b)	4,050 (d)	8,100 (d)	4,050 (d)	
Maryland	2.0	-	5.75	8	1,000 (k) - 250,000 (k)	3,200	6,400	3,200	
Massachusetts	5.1			1	----Flat rate----	4,400	8,800	1,000	
Michigan (a)	4.25			1	----Flat rate----	3,950	7,900	3,950	
Minnesota (a)	5.35	-	9.85	4	25,180 (l) - 155,651 (l)	4,050 (d)	8,100 (d)	4,050 (d)	
Mississippi	3.0	-	5.0	3	5,000 - 10,001	6,000	12,000	1,500	
Missouri	1.5	-	6.0	10	1,000 - 9,001	2,100	4,200	1,200	Yes (m)
Montana (a)	1.0	-	6.9	7	2,300 - 17,100	2,330	4,660	2,330	Yes (m)
Nebraska (a)	2.46	-	6.84	4	3,050 (b) - 29,460 (b)	131 (c)	262 (c)	131 (c)	
Nevada	No State Income Tax								
New Hampshire	No State Income Tax				State Income Tax of 5% on Dividends and Interest Income Only				
New Jersey	1.4	-	8.97	6	20,000 (n) - 500,000 (n)	1,000	2,000	1,500	
New Mexico	1.7	-	4.9	4	5,500 (o) - 16,001 (o)	4,050 (d)	8,100 (d)	4,050 (d)	
New York	4.0	-	8.82	8	8,450 (b) - 1,070,350 (b)	0	0	1,000	
North Carolina	5.8	-		1	----Flat rate----	-----None-----			
North Dakota (a)	1.10	-	2.90	5	37,650 (p) - 413,350 (p)	4,050 (d)	8,100 (d)	4,050 (d)	
Ohio (a)	0.495	-	4.997	9	5,200 - 208,500	2,200 (q)	4,400 (q)	1,700 (q)	
Oklahoma	0.5	-	5.00	6	1,000 (r) - 7,200 (r)	1,000	2,000	1,000	
Oregon (a)	5.0	-	9.9	4	3,350 (b) - 125,000 (b)	195 (c)	390 (c)	195 (c)	Yes (m)
Pennsylvania	3.07			1	----Flat rate----	-----None-----			
Rhode Island (a)	3.75	-	5.99	3	60,850 - 138,300	3,900	7,800	3,900	
South Carolina (a)	0.0	-	7.0	6	2,920 - 14,600	4,050 (d)	8,100 (d)	4,050 (d)	
South Dakota	No State Income Tax								
Tennessee	No State Income Tax				State Income Tax of 6% on Dividends and Interest Income Only	1,250	2,500	0	
Texas	No State Income Tax								
Utah	5.0			1	----Flat rate----	(s)	(s)	(s)	
Vermont (a)	3.55	-	8.95	5	37,450 (t) - 411,500 (t)	4,050 (d)	8,100 (d)	4,050 (d)	
Virginia	2.0	-	5.75	4	3,000 - 17,001	930	1,860	930	
Washington	No State Income Tax								
West Virginia	3.0	-	6.5	5	10,000 - 60,000	2,000	4,000	2,000	
Wisconsin (a)	4.0	-	7.65	4	11,090 (u) - 244,270 (u)	700	1,400	700	
Wyoming	No State Income Tax								
District of Columbia (w)	4.0	-	8.95	4	10,000 - 350,000	1,775	3,350	1,775	

Footnotes:

Note, revised, June 7, 2016

- (a) 18 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions, and/or personal exemptions.
- (b) For joint returns, taxes are twice the tax on half the couple's income.
- (c) The personal exemption takes the form of a tax credit instead of a deduction
- (d) These states use the personal exemption amounts provided in the federal Internal Revenue Code.
- (e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000, and \$300 with AGI over \$100,000.
- (f) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum rate 13.3% over \$1 million.
- (g) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income.
- (h) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$10,000.
- (i) In Indiana, includes an additional exemption of \$1,500 for each dependent child.
- (j) The amounts reported for Louisiana are a combined personal exemption-standard deduction.
- (k) The income brackets reported for Maryland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$10,000.
- (l) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$36,820 to \$10,000.
- (m) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$6,350 for all filers in Oregon.
- (n) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97%, with 7 brackets and the same high and low.
- (o) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$8,000 to \$10,000.
- (p) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$62,900 to \$10,000.
- (q) Ohio provides an additional tax credit of \$20 per exemption.
- (r) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000, to \$10,000.
- (s) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (and applicable standard deduction).
- (t) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$62,600 to \$411,500.
- (u) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$14,820, to \$10,000.

Source: Federation of Tax Administrators, December 2016.
<http://www.taxadmin.org/current-tax-rates>

State Individual Income Taxes, 2015
(Tax rates for tax year 2015 -- as of January 1, 2015)

State	Tax Rate Range (in percents)		Number of Brackets	Income Brackets		Personal Exemptions			Federal Income Tax Deductible
	Low	High		Lowest	Highest	Single	Married	Dependents	
Alabama	2.0	- 5.0	3	500 (b)	- 3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No State Income Tax								
Arizona	2.59	- 4.54	5	10,000 (b)	- 150,001 (b)	2,100	4,200	2,100	
Arkansas (a)	0.9	- 6.9	6	4,299	- 35,100	26 (c)	52 (c)	26 (c)	
California (a)	1.0	- 12.3 (f)	9	7,749 (b)	- 519,687 (b)	108 (c)	216 (c)	333 (c)	
Colorado	4.63		1	-----Flat rate-----		4,000 (d)	8,000 (d)	4,000 (d)	
Connecticut	3.0	- 6.7	6	10,000 (b)	- 250,000 (b)	14,500 (g)	24,000 (g)	0	
Delaware	0.0	- 6.6	7	2,000	- 60,001	110 (c)	220 (c)	110 (c)	
Florida	No State Income Tax								
Georgia	1.0	- 6.0	6	750 (h)	- 7,001 (h)	2,700	5,400	3,000	
Hawaii (w)	1.4	- 11.0	12	2,400 (b)	- 200,001 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	- 7.4	7	1,429 (b)	- 10,718 (b)	4,000 (d)	8,000 (d)	4,000 (d)	
Illinois	3.8		1	-----Flat rate-----		2,000	4,000	2,000	
Indiana	3.3		1	-----Flat rate-----		1,000	2,000	2,500 (i)	
Iowa (a)	0.36	- 8.98	9	1,539	- 69,255	40 (c)	80 (c)	40 (c)	Yes
Kansas	2.7	- 4.6 (j)	2	15,000 (b)		2,250	4,500	2,250	
Kentucky	2.0	- 6.0	6	3,000	- 75,001	20 (c)	40 (c)	20 (c)	
Louisiana	2.0	- 6.0	3	12,500 (b)	- 50,001 (b)	4,500 (k)	9,000 (k)	1,000	Yes
Maine (a)	0.0	- 7.95	3	5,200 (b)	- 20,900 (b)	3,900	7,800	3,900	
Maryland	2.0	- 5.75	8	1,000 (l)	- 250,000 (l)	3,200	6,400	3,200	
Massachusetts	5.2		1	-----Flat rate-----		4,400	8,800	1,000	
Michigan (a)	4.25		1	-----Flat rate-----		3,950	7,900	3,950	
Minnesota (a)	5.35	- 9.85	4	25,070 (m)	- 154,951 (m)	4,000 (d)	8,000 (d)	4,000 (d)	
Mississippi	3.0	- 5.0	3	5,000	- 10,001	6,000	12,000	1,500	
Missouri	1.5	- 6.0	10	1,000	- 9,001	2,100	4,200	1,200	Yes (n)
Montana (a)	1.0	- 6.9	7	2,800	- 17,100	2,280	4,560	2,280	Yes (n)
Nebraska (a)	2.46	- 6.84	4	3,050 (b)	- 39,460 (b)	130 (c)	260 (c)	130 (c)	
Nevada	No State Income Tax								
New Hampshire	State Income Tax of 5% on Dividends and Interest Income Only								
New Jersey	1.4	- 8.97	6	20,000 (o)	- 500,000 (o)	1,000	2,000	1,500	
New Mexico	1.7	- 4.9	4	5,500 (p)	- 16,001 (p)	4,000 (d)	8,000 (d)	4,000 (d)	
New York	4.0	- 8.82	8	8,200 (b)	- 1,029,250 (b)	0	0	1,000	
North Carolina	5.8		1	-----Flat rate-----		-----None-----			
North Dakota (a)	1.22	- 3.22	5	37,450 (q)	- 411,500 (q)	4,000 (d)	8,000 (d)	4,000 (d)	
Ohio (a)	0.528	- 5.333	9	5,200	- 208,000	2,200 (r)	4,400 (r)	1,700 (r)	
Oklahoma	0.5	- 5.25	7	1,000 (s)	- 8,701 (s)	1,000	2,000	1,000	
Oregon (a)	5.0	- 9.9	4	3,350 (b)	- 125,000 (b)	194 (c)	388 (c)	194 (c)	Yes (n)
Pennsylvania	3.07		1	-----Flat rate-----		-----None-----			
Rhode Island (a)	3.75	- 5.99	3	60,550	- 137,650	3,850	7,700	3,850	
South Carolina (a)	0.0	- 7.0	6	2,910	- 14,550	4,000 (d)	8,000 (d)	4,000 (d)	
South Dakota	No State Income Tax								
Tennessee	State Income Tax of 6% on Dividends and Interest Income Only					1,250	2,500	0	
Texas	No State Income Tax								
Utah	5.0		1	-----Flat rate-----		(t)	(t)	(t)	
Vermont (a)	3.55	- 8.95	5	37,450 (u)	- 411,500 (u)	4,000 (d)	8,000 (d)	4,000 (d)	
Virginia	2.0	- 5.75	4	3,000	- 17,001	930	1,860	930	
Washington	No State Income Tax								
West Virginia	3.0	- 6.5	5	10,000	- 60,000	2,000	4,000	2,000	
Wisconsin (a)	4.4	- 7.65	4	11,090 (v)	- 244,270 (v)	700	1,400	700	
Wyoming	No State Income Tax								
District of Columbia (w)	4.0	- 8.95	4	10,000	- 350,000	1,675	3,350	1,675	

Footnotes:

- a) 17 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions, and/or personal exemptions. Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over. Maine has suspended indexing for 2014 and 2015.
- b) For joint returns, taxes are twice the tax on half the couple's income.
- c) The personal exemption takes the form of a tax credit instead of a deduction.
- d) These states use the personal exemption amounts provided in the Federal Internal Revenue Code.
- e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000 and \$300 with AGI over \$100,000.
- f) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum tax rate 13.3% over 1 million.
- g) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.
- h) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$10,000.
- i) Indiana includes an additional exemption of \$1,500 for each dependent child.
- j) Kansas tax rates are scheduled to decrease on 1/1/2016. New rates will range from 2.4% to 4.6%.
- k) The amounts reported for Louisiana are a combined personal exemption-standard deduction.
- l) The income brackets reported for Maryland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$300,000.
- m) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$36,650 to \$257,261.
- n) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$6,350 for all filers in Oregon.
- o) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97% with 7 brackets and the same high and low income ranges.
- p) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$8,000 to \$24,000.
- q) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$62,600 to \$411,500.
- r) Ohio provides an additional tax credit of \$20 per exemption.
- s) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000 to \$15,000.
- t) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (an applicable standard deduction).
- u) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$62,600 to \$411,500.
- v) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$14,790 to \$325,700.
- w) Tax rates in the District of Columbia and Hawaii are scheduled to decrease for tax year 2016.

28-May-14

State Individual Income Taxes, 2014
(Tax rates for tax year 2014 -- as of January 1, 2014)

State	Tax Rate Range (in percents)		Number of Brackets	Income Brackets		Personal Exemptions			Federal Income Tax Deductible
	Low	High		Lowest	Highest	Single	Married	Dependents	
Alabama	2.0	- 5.0	3	500 (b)	- 3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No State Income Tax								
Arizona	2.59	- 4.54	5	10,000 (b)	- 150,001 (b)	2,100	4,200	2,100	
Arkansas (a)	1.0	- 7.0	6	4,199	- 34,600	26 (c)	52 (c)	26 (c)	
California (a)	1.0	- 12.3 (f)	9	7,582 (b)	- 508,500 (b)	106 (c)	204 (c)	326 (c)	
Colorado	4.63		1	----Flat rate----		3,950 (d)	7,400 (d)	3,950 (d)	
Connecticut	3.0	- 6.7	6	10,000 (b)	- 250,000 (b)	13,000 (g)	24,000 (g)	0	
Delaware	2.2	- 6.6	6	5,000	- 60,001	110 (c)	220 (c)	110 (c)	
Florida	No State Income Tax								
Georgia	1.0	- 6.0	6	750 (h)	- 7,001 (h)	2,700	5,400	3,000	
Hawaii	1.4	- 11.0	12	2,400 (b)	- 200,001 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	- 7.4	7	1,409 (b)	- 10,568 (b)	3,950 (d)	7,900 (d)	3,950 (d)	
Illinois	5.0		1	----Flat rate----		2,000	4,000	2,000	
Indiana	3.4		1			1,000	2,000	2,500 (j)	
Iowa (a)	0.36	- 8.98	9	1,515	- 68,175	40 (c)	80 (c)	40 (c)	Yes
Kansas	2.7	- 4.8 (i)	2	15,000 (b)		2,250	4,500	2,250	
Kentucky	2.0	- 6.0	6	3,000	- 75,001	20 (c)	40 (c)	20 (c)	
Louisiana	2.0	- 6.0	3	12,500 (b)	- 50,001 (b)	4,500 (k)	9,000 (k)	1,000	Yes
Maine (a)	0.0	- 7.95	3	5,200 (b)	- 20,900 (b)	3,900	7,800	3,900	
Maryland	2.0	- 5.75	8	1,000 (l)	- 250,000 (l)	3,200	6,400	3,200	
Massachusetts (a)	5.2		1	----Flat rate----		4,400	8,800	1,000	
Michigan (a)	4.25		1	----Flat rate----		3,950	7,900	3,950 (m)	
Minnesota (a)	5.35	- 9.85	4	24,680 (m)	- 152,541 (m)	3,950 (d)	7,900 (d)	3,950 (d)	
Mississippi	3.0	- 5.0	3	5,000	- 10,001	6,000	12,000	1,500	
Missouri	1.5	- 6.0	10	1,000	- 9,001	2,100	4,200	1,200	Yes (n)
Montana (a)	1.0	- 6.9	7	2,700	- 16,400	2,280	4,560	2,280	Yes (n)
Nebraska (a)	2.46	- 6.84	4	3,000 (b)	- 29,000 (b)	128 (c)	256 (c)	128 (c)	
Nevada	No State Income Tax								
New Hampshire	State Income Tax of 5% on Dividends and Interest Income Only								
New Jersey	1.4	- 8.97	6	20,000 (o)	- 500,000 (o)	1,000	2,000	1,500	
New Mexico	1.7	- 4.9	4	5,500 (p)	- 16,001 (p)	3,950 (d)	7,900 (d)	3,950 (d)	
New York	4.0	- 8.82	8	8,200 (b)	- 1,029,250 (b)	0	0	1,000	
North Carolina	5.8		1	----Flat rate----		-----None-----			
North Dakota (a)	1.22	- 3.22	5	36,900 (q)	- 405,100 (q)	3,950 (d)	7,900 (d)	3,950 (d)	
Ohio (a)	0.534	- 5.392	9	5,000	- 200,000	1,700 (r)	3,400 (r)	1,700 (r)	
Oklahoma	0.5	- 5.25	7	1,000 (s)	- 8,701 (s)	1,000	2,000	1,000	
Oregon (a)	5.0	- 9.9	4	3,250 (b)	- 125,000 (b)	191 (c)	382 (c)	191 (c)	Yes (n)
Pennsylvania	3.07		1	----Flat rate----		-----None-----			
Rhode Island (a)	3.75	- 5.99	3	59,600	- 135,500	3,800	7,600	3,800	
South Carolina (a)	0.0	- 7.0	6	2,880	- 14,400	3,950 (d)	7,900 (d)	3,950 (d)	
South Dakota	No State Income Tax								
Tennessee	State Income Tax of 6% on Dividends and Interest Income Only					1,250	2,500	0	
Texas	No State Income Tax								
Utah	5.0		1	----Flat rate----		(t)	(t)	(t)	
Vermont (a)	3.55	- 8.95	5	36,900 (u)	- 405,100 (u)	3,950 (d)	7,900 (d)	3,950 (d)	
Virginia	2.0	- 5.75	4	3,000	- 17,001	930	1,860	930	
Washington	No State Income Tax								
West Virginia	3.0	- 6.5	5	10,000	- 60,000	2,000	4,000	2,000	
Wisconsin (a)	4.4	- 7.65	4	7,500 (v)	- 225,000 (v)	700	1,400	700	
Wyoming	No State Income Tax								
District of Columbia	4.0	- 8.95	4	10,000	- 350,000	1,675	3,350	1,675	

Footnotes:

- a) 17 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions and/or personal exemptions. Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over. Because the inflation adjustments for 2011 are not yet available in most cases, the table reports the 2010 amounts unless 2011 is specified in a footnote.
- b) For joint returns, taxes are twice the tax on half the couple's income.
- c) The personal exemption takes the form of a tax credit instead of a deduction.
- d) These states use the personal exemption amounts provided in the Federal Internal Revenue Code.
- e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000 and \$300 with AGI over \$100,000.
- f) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum tax rate 13.3% over 1 million.
- g) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.
- h) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$10,000.
- i) Indiana includes an additional exemption of \$1,500 for each dependent child.
- j) Kansas tax rates are scheled to decrease on 1/1/2015. New rates will range from 2.7% to 4.6%.
- k) The amounts reported for Louisiana are a combined personal exemption-standard deduction.
- l) The income brackets reported for Maryland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$300,000.
- m) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$36,080 to \$254,241.
- n) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$6,100 for all filers in Oregon.
- o) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97% with 7 brackets and the same high and low income ranges.
- p) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$8,000 to \$24,000.
- q) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$61,700 to \$405,100.
- r) Ohio provides an additional tax credit of \$20 per exemption.
- s) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000 to \$15,000.
- t) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (an applicable standard deduction).
- u) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$61,600 to \$405,100.
- y) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply in income brackets ranging from \$10,000 to \$300,000.

Source: Federation of Tax Administrators, February 2014.
http://www.taxadmin.org/fta/rate/ind_inc.pdf

14-Mar-13

State Individual Income Taxes, 2013
(Tax rates for tax year 2013 -- as of January 1, 2013)

State	Tax Rate Range (percent)		Number of Brackets	Income Brackets		Personal Exemptions			Federal Income Tax Deductible?
	Low	High		Lowest	Highest	Single	Married	Dependents	
Alabama	2.0	- 5.0	3	500 (b)	- 3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No State Income Tax								
Arizona	2.59	- 4.54	5	10,000 (b)	- 150,001 (b)	2,100	4,200	2,300	
Arkansas (a)	1.0	- 7.0	6	4,899	- 34,000	23 (c)	46 (c)	23 (c)	
California (a)	1.0	- 12.3 (f)	9	7,455 (b)	- 500,000 (b)	104 (c)	208 (c)	321 (c)	
Colorado	4.63		1	-----Flat rate-----		3,900 (d)	7800 (d)	3900 (d)	
Connecticut	3.0	- 6.7	6	10,000 (b)	- 250,000 (b)	13,000 (g)	24,000 (g)	0	
Delaware	2.2	- 6.75	6	5,000	- 60,001	110 (c)	220 (c)	110 (c)	
District of Columbia	4.0	- 8.95	4	10,000	- 350,000	1,675	3,350	1,675	
Florida	No State Income Tax								
Georgia	1.0	- 6.0	6	750 (h)	- 7,001 (h)	2,700	5,400	3,000	
Hawaii	1.4	- 11.0	#####	2,400 (b)	- 200,001 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	- 7.4	7	1,380 (b)	- 10,350 (b)	3,900 (d)	7,800 (d)	3,900 (d)	
Illinois	5.0		1	-----Flat rate-----		2,000	4,000	2,000	
Indiana	3.4		1	-----Flat rate-----		1,000	2,000	2,500 (i)	
Iowa (a)	0.36	- 8.98	9	1,494	- 67,230	40 (c)	80 (c)	40 (c)	Yes
Kansas	3.0	- 4.90	2	15,000 (b)		2,250	4,500	2,250	
Kentucky	2.0	- 6.0	6	3,000	- 75,001	20 (c)	40 (c)	20 (c)	
Louisiana	2.0	- 6.0	3	12,500 (b)	- 50,001 (b)	4,500 (j)	9,000 (j)	1,000	Yes
Maine (a)	0.0	- 8.0	3	5,200 (b)	- 20,900 (b)	3,900	7,800	3,900	
Maryland	2.0	- 5.8	8	1,000 (k)	- 250,000 (k)	3,200	6,400	3,200	
Massachusetts (a)	5.3		1	-----Flat rate-----		4,400	8,800	1,000	
Michigan (a)	4.25		1	-----Flat rate-----		3,763	7,526	3,763 (m)	
Minnesota (a)	5.35	- 7.85	3	24,270 (l)	- 79,730 (l)	3,900 (d)	7,800 (d)	3,900 (d)	
Mississippi	3.0	- 5.0	3	5,000	- 10,001	6,000	12,000	1,500	
Missouri	1.5	- 6.0	#####	1,000	- 9,001	2,100	4,200	1,200	Yes (m)
Montana (a)	1.0	- 6.9	7	2,700	- 16,400	2,240	4,480	2,240	Yes (m)
Nebraska (a)	2.46	- 6.84	4	2,400 (b)	- 27,001 (b)	126 (c)	252 (c)	126 (c)	
Nevada	No State Income Tax								
New Hampshire	State Income Tax of 5% on Dividends and Interest Income Only								
New Jersey	1.4	- 8.97	6	20,000 (n)	- 500,000 (n)	1,000	2,000	1,500	
New Mexico	1.7	- 4.9	4	5,500 (o)	- 16,001 (o)	3,900 (d)	7,800 (d)	3,900 (d)	
New York	4.0	- 8.82	8	8,200 (b)	- 1,029,250 (b)	0	0	1,000	
North Carolina	6.0	- 7.75	3	12,750 (p)	- 60,000 (p)	1,150	2,300	1,150	
North Dakota (a)	1.51	- 3.99	5	36,250 (q)	- 398,350 (q)	3,900 (d)	7,800 (d)	3,900 (d)	
Ohio (a)	0.587	5.925	9	5,200	- 208,500	1,650 (r)	3,300 (r)	1,650 (r)	
Oklahoma	0.5	- 5.25	7	1,000 (s)	- 8,701 (s)	1,000	2,000	1,000	
Oregon (a)	5.0	- 9.9	4	3,250 (b)	- 125,000 (b)	188 (c)	376 (c)	188 (c)	Yes (m)
Pennsylvania	3.07		1	-----Flat rate-----		-----None-----			
Rhode Island (a)	3.75	- 5.99	3	58,600	- 133,250	3,750	7,500	3,750	
South Carolina (a)	0.0	- 7.0	6	2,850	- 14,250	3,900 (d)	7,800 (d)	3,900 (d)	
South Dakota	No State Income Tax								
Tennessee	State Income Tax of 6% on Dividends and Interest Income Only					1,250	2,500	0	
Texas	No State Income Tax								
Utah	5.0		1	-----Flat rate-----		(t)	(t)	(t)	
Vermont (a)	3.55	- 8.95	5	35,350 (u)	- 388,350 (u)	3,900 (d)	7,800 (d)	3,900 (d)	
Virginia	2.0	- 5.75	4	3,000	- 17,001	930	1,860	930	
Washington	No State Income Tax								
West Virginia	3.0	- 6.5	5	10,000	- 60,000	2,000	4,000	2,000	
Wisconsin (a)	4.6	- 7.75	5	10,750 (v)	- 236,600 (v)	700	1,400	700	
Wyoming	No State Income Tax								

Footnotes:

- (a) Seventeen states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions and/or personal exemptions. Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over. Because the inflation adjustments for 2011 are not yet available in most cases, the table reports the 2010 amounts unless 2011.
- (b) For joint returns, taxes are twice the tax on half the couple's income.
- (c) The personal exemption takes the form of a tax credit instead of a deduction.
- (d) These states use the personal exemption amounts provided in the Federal Internal Revenue Code.
- (e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000 and \$300 with AGI over \$100,000.
- (f) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum tax rate 13.3% over 1 million.
- (g) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.
- (h) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$10,000.
- (i) Indiana includes an additional exemption of \$1,500 for each dependent child.
- (j) The amounts reported for Louisiana are a combined personal exemption standard deduction.
- (k) The income brackets reported for Maryland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$300,000.
- (l) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$35,480 to \$140,961.
- (m) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana and to \$6,100 for all filers in Oregon.
- (n) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97% with 7 brackets and the same high and low income ranges.
- (o) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$8,000 to \$24,000.
- (p) The income brackets reported for North Carolina are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$21,250 to \$100,000.
- (q) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$60,650 to \$398,350.
- (r) Ohio provides an additional tax credit of \$20 per exemption.
- (s) The income brackets reported for Oklahoma are for single persons. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$2,000 to \$15,000.
- (t) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (an applicable standard deduction).
- (u) Vermont's income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$59,050 to \$388,350.
- (v) The Wisconsin income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply income brackets ranging from \$14,330 to \$315,460.

Source: Federation of Tax Administrators, January 2013.
http://www.taxadmin.org/fta/rate/ind_inc.pdf

State Individual Income Taxes, 2012
(Tax rates for tax year 2012 -- as of January 1, 2012)

State	Tax Rate Range (in percents)		Number of Brackets	Income Brackets		Personal Exemptions			Federal Income Tax Deductible
	Low	High		Lowest	Highest	Single	Married	Dependents	
Alabama	2.0	- 5.0	3	500 (b)	- 3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No State Income Tax								
Arizona	2.59	- 4.54	5	10,000 (b)	- 150,001 (b)	2,100	4,200	2,100	
Arkansas (a)	1.0	- 7.0	6	3,899	- 32,700	23 (c)	46 (c)	23 (c)	
California (a)	1.0	- 9.3 (f)	6	7,316 (b)	- 48,029 (b)	102 (c)	204 (c)	315 (c)	
Colorado	4.63		1	----Flat rate----		3,700 (d)	7,400 (d)	3700 (d)	
Connecticut	3.0	- 6.7	6	10,000 (b)	- 250,000 (b)	13,000 (g)	24,000 (g)	0	
Delaware	2.2	- 6.75	6	5,000	- 60,001	110 (c)	220 (c)	110 (c)	
Florida	No State Income Tax								
Georgia	1.0	- 6.0	6	750 (h)	- 7,001 (h)	2,700	5,400	3,000	
Hawaii	1.4	- 11.0	12	2,400 (b)	- 200,001 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	- 7.8	8	1,338 (b)	- 26,760 (b)	3,700 (d)	7,400 (d)	3,700 (d)	
Illinois	5.0		1	----Flat rate----		2,000	4,000	2,000	
Indiana	3.4		1	----Flat rate----		1,000	2,000	2,500 (j)	
Iowa (a)	0.36	- 8.98	9	1,469	- 66,105	40 (c)	80 (c)	40 (c)	Yes
Kansas	3.5	- 6.45	3	15,000 (b)	- 30,001 (b)	2,250	4,500	2,250	
Kentucky	2.0	- 6.0	6	3,000	- 75,001	20 (c)	40 (c)	20 (c)	
Louisiana	2.0	- 6.0	3	12,500 (b)	- 50,001 (b)	4,500 (l)	9,000 (l)	1,000	Yes
Maine (a)	2.0	- 8.5	4	5,100 (b)	- 20,350 (b)	2,850	5,700	2,850	
Maryland	2.0	- 5.5	7	1,000	- 500,001	3,200	6,400	3,200	
Massachusetts (a)	5.3		1	----Flat rate----		4,400	8,800	1,000	
Michigan (a)	4.35		1	----Flat rate----		3,600	7,200	4,200 (k)	
Minnesota (a)	5.35	- 7.85	3	23,670 (l)	- 77,731 (l)	3,700 (d)	7,400 (d)	3,700 (d)	
Mississippi	3.0	- 5.0	3	5,000	- 10,001	6,000	12,000	1,500	
Missouri	1.5	- 6.0	10	1,000	- 9,001	2,100	4,200	1,200	Yes (m)
Montana (a)	1.0	- 6.9	7	2,700	- 16,000	2,190	4,380	2,190	Yes (m)
Nebraska (a)	2.56	- 6.84	4	2,400 (b)	- 27,001 (b)	123 (c)	246 (c)	123 (c)	
Nevada	No State Income Tax								
New Hampshire	State Income Tax of 5% on Dividends and Interest Income Only								
New Jersey	1.4	- 8.97	6	20,000 (n)	- 500,000 (n)	1,000	2,000	1,500	
New Mexico	1.7	- 4.9	4	5,500 (a)	- 16,001 (o)	3,700 (d)	7,400 (d)	3,700 (d)	
New York	4.0	- 8.82	8	8,000 (b)	- 1,000,000 (b)	0	0	1,000	
North Carolina	6.0	- 7.75	3	12,750 (p)	- 60,000 (p)	1,150	2,300	1,150	
North Dakota (a)	1.51	- 3.99	5	35,350 (q)	- 388,350 (q)	3,700 (d)	7,400 (d)	3,700 (d)	
Ohio (a)	0.587	- 5.925	9	5,100	- 204,200	1,650 (r)	3,300 (r)	1,600 (r)	
Oklahoma	0.5	- 5.25	7	1,000 (s)	- 8,701 (s)	1,000	2,000	1,000	
Oregon (a)	5.0	- 9.9	4	2,000 (b)	- 125,000 (b)	183 (c)	366 (c)	183 (c)	Yes (m)
Pennsylvania	3.07		1	----Flat rate----		-----None-----			
Rhode Island (a)	3.75	- 5.99	3	57,150	- 129,900	3,650	7,300	3,650	
South Carolina (a)	0.0	- 7.0	6	2,800	- 14,000	3,700 (d)	7,400 (d)	3,700 (d)	
South Dakota	No State Income Tax								
Tennessee	State Income Tax of 6% on Dividends and Interest Income Only					1,250	2,500	0	
Texas	No State Income Tax								
Utah	5.0		1	----Flat rate----		(t)	(t)	(t)	
Vermont (a)	3.55	- 8.95	5	35,350 (u)	- 388,350 (u)	3,700 (d)	7,400 (d)	3,700 (d)	
Virginia	2.0	- 5.75	4	3,000	- 17,001	930	1,860	930	
Washington	No State Income Tax								
West Virginia	3.0	- 6.5	5	10,000	- 60,000	2,000	4,000	2,000	
Wisconsin (a)	4.6	- 7.75	5	10,570 (v)	- 232,660 (v)	700	1,400	700	
Wyoming	No State Income Tax								
District of Columbia	4.0	- 8.95	4	10,000	- 350,000	1,675	3,350	1,675	

Footnotes:

- a) 17 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions and/or personal exemptions. Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over. Because the inflation adjustments for 2011 are not yet available in most cases, the table reports the 2010 amounts unless 2011 is specified in a footnote.
- b) For joint returns, taxes are twice the tax on half the couple's income.
- c) The personal exemption takes the form of a tax credit instead of a deduction.
- d) These states use the personal exemption amounts provided in the Federal Internal Revenue Code.
- e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000 and \$300 with AGI over \$100,000.
- f) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum tax rate 10.3% over 1 million.
- g) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.
- h) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$10,000.
- i) Indiana includes an additional exemption of \$1,500 for each dependent child.
- j) The amounts reported for Louisiana are a combined personal exemption-standard deduction.
- k) Michigan includes an additional exemption of \$600 for children age 18 and under. Tax rate scheduled to decrease to 4.25% on 10/1/2013.
- l) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$34,590 to \$137,431.
- m) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$5,950 for all filers in Oregon.
- n) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97% with 7 brackets and the same high and low income ranges.
- o) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$8,000 to \$24,000.
- p) The income brackets reported for North Carolina are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$21,250 to \$100,000.
- q) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$59,100 to \$388,350.
- r) Ohio provides an additional tax credit of \$20 per exemption. 2012 tax rates and brackets reported.
- s) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000 to \$15,000.
- t) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (an applicable standard deduction).
- u) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$59,050 to \$388,350.
- y) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply in income brackets ranging from \$14,090 to \$310,210.

Source: Federation of Tax Administrators, February 2012.

http://www.costbasis.com/images/State_Income_Tax_Rates_2012.pdf

State Individual Income Taxes, 2011
(Tax rates for tax year 2011 -- as of January 1, 2011)

State	Tax Rate Range (in percents)		Number of Brackets	Income Brackets		Personal Exemptions			Federal Income Tax Deductible
	Low	High		Lowest	Highest	Single	Married	Dependents	
Alabama	2.0	-	5.0	3	500 (b) - 3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No State Income Tax								
Arizona	2.59	-	4.54	5	10,000 (b) - 150,001 (b)	2,100	4,200	2,300	
Arkansas (a)	1.0	-	7.0	6	3,899 - 32,700	23 (c)	46 (c)	23 (c)	
California (a)	1.0	-	9.3 (f)	6	7,124 (b) - 46,767 (b)	99 (c)	198 (c)	99 (c)	
Colorado	4.63			1	-----Flat rate-----	3,650 (d)	7,300 (d)	3,650 (d)	
Connecticut	3.0	-	6.5	3	10,000 (b) - 500,001 (b)	13,000 (g)	24,000 (g)	0	
Delaware	2.2	-	6.95	6	5,000 - 60,001	110 (c)	220 (c)	110 (c)	
Florida	No State Income Tax								
Georgia	1.0	-	6.0	6	750 (h) - 7,001 (h)	2,700	5,400	3,000	
Hawaii	1.4	-	11.0	12	2,400 (b) - 200,001 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	-	7.8	8	1,315 (b) - 26,320 (b)	3,650 (d)	7,300 (d)	3,650 (d)	
Illinois	5.0	(i)		1	-----Flat rate-----	2,000	4,000	2,000	
Indiana	3.4			1	-----Flat rate-----	1,000	2,000	2,500 (j)	
Iowa (a)	0.36	-	8.98	9	1,439 (k) - 64,756 (k)	40 (c)	80 (c)	40 (c)	Yes
Kansas	3.5	-	6.45	3	15,000 (b) - 30,001 (b)	2,250	4,500	2,250	
Kentucky	2.0	-	6.0	6	3,000 - 75,001	20 (c)	40 (c)	20 (c)	
Louisiana	2.0	-	6.0	3	12,500 (b) - 50,001 (b)	4,500 (l)	9,000 (l)	1,000	Yes
Maine (a)	2.0	-	8.5	4	4,949 (b) - 19,750 (b)	2,850	5,700	2,850	
Maryland	2.0	-	5.5	7	1,000 - 500,001	3,200	6,400	3,200	
Massachusetts (a)	5.3			1	-----Flat rate-----	4,400	8,800	1,000	
Michigan (a)	4.35			1	-----Flat rate-----	3,600	7,200	4,200 (m)	
Minnesota (a)	5.35	-	7.85	3	22,770 (n) - 74,781 (n)	3,650 (d)	7,300 (d)	3,650 (d)	
Mississippi	3.0	-	5.0	3	5,000 - 10,001	6,000	12,000	1,500	
Missouri	1.5	-	6.0	10	1,000 - 9,001	2,100	4,200	1,200	Yes (o)
Montana (a)	1.0	-	6.9	7	2,600 - 15,601	2,130	4,260	2,130	Yes (o)
Nebraska (a)	2.56	-	6.84	4	2,400 (b) - 27,001 (b)	118 (c)	236 (c)	118 (c)	
Nevada	No State Income Tax								
New Hampshire	State Income Tax of 5% on								
New Jersey	1.4	-	8.97	6	20,000 (p) - 500,000 (p)	1,000	2,000	1,500	
New Mexico	1.7	-	4.9	4	5,500 (q) - 16,001 (q)	3,650 (d)	7,300 (d)	3,650 (d)	
New York	4.0	-	8.97	7	8,000 (r) - 500,001 (r)	0	0	1,000	
North Carolina	6.0	-	7.75	3	12,750 (s) - 60,000 (s)	1,150	2,300	1,150	
North Dakota (a)	1.84	-	4.86	5	34,000 (t) - 373,651 (t)	3,650 (d)	7,300 (d)	3,650 (d)	
Ohio (a)	0.587	(u)	5.925 (u)	9	5,050 - 200,001	1,600 (u)	3,200 (u)	1,600 (u)	
Oklahoma	0.5	-	5.5	7	1,000 (v) - 8,701 (v)	1,000	2,000	1,000	
Oregon (a)	5.0	-	11.0	5	2,000 (b) - 250,001 (b)	177 (c)	354 (c)	177 (c)	Yes (o)
Pennsylvania	3.07			1	-----Flat rate-----	None-----			
Rhode Island (a)	3.75	-	5.99	3	55,000 - 125,001	3,500	7,000	3,500	
South Carolina (a)	0.0	-	7.0	6	2,740 - 13,701	3,650 (d)	7,300 (d)	3,650 (d)	
South Dakota	No State Income Tax								
Tennessee	State Income Tax of 6% on								
	Dividends and Interest Income								
	Only					1250	2500	0	
Texas	No State Income Tax								
Utah	5.0			1	-----Flat rate-----	(w)	(w)	(w)	
Vermont (a)	3.55	-	8.95	5	34,000 (x) - 373,651 (x)	3,650 (d)	7,300 (d)	3,650 (d)	
Virginia	2.0	-	5.75	4	3,000 - 17,001	930	1,860	930	
Washington	No State Income Tax								
West Virginia	3.0	-	6.5	5	9,999 - 60,000	2,000	4,000	2,000	
Wisconsin (a)	4.6	-	7.75	5	10,070 (y) - 221,661 (y)	700	1,400	700	
Wyoming	No State Income Tax								
District of Columbia	4.0	-	8.5	3	10,000 - 40,001	1,675	3,350	1,675	

Footnotes:

- a) 17 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions and/or personal exemptions. Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over. Because the inflation adjustments for 2011 are not yet available in most cases, the table reports the 2010 amounts unless 2011 is specified in a footnote.
- b) For joint returns, taxes are twice the tax on half the couple's income.
- c) The personal exemption takes the form of a tax credit instead of a deduction.
- d) These states use the personal exemption amounts provided in the Federal Internal Revenue Code.
- e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000 and \$300 with AGI over \$100,000.
- f) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum tax rate 10.3% over 1 million.
- g) Connecticut's personal exemption incorporates a standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$71,000.
- h) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000 to \$10,000.
- i) Illinois' flat tax rate increased from 3% to 5% effective January 1, 2011.
- j) Indiana includes an additional exemption of \$1,500 for each dependent child.
- k) 2011 income brackets for Iowa.
- l) The amounts reported for Louisiana are a combined personal exemption-standard deduction.
- m) Michigan includes an additional exemption of \$600 for children age 18 and under. Tax rate scheduled to decrease to 4.25% on 10/1/2011.
- n) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$33,280 to \$132,220.
- o) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$5,850 for all filers in Oregon.
- p) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97% with 7 brackets and the same high and low income ranges.
- q) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$8,000 to \$24,000.
- r) The tax brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$16,000 to \$500,000.
- s) The income brackets reported for North Carolina are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$21,250 to \$100,000.
- t) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$56,850 to \$373,650.
- u) Ohio provides an additional tax credit of \$20 per exemption. 2011 tax rates and brackets reported.
- v) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000 to \$15,000.
- w) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (an applicable standard deduction).
- x) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$56,800 to \$373,650.
- y) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$13,420 to \$295,550.

State Individual Income Taxes, 2010

State	Tax Rate Range (in percents)		Number of Brackets	Income Brackets		Personal Exemptions			Federal Income Tax Deductible
	Low	High		Lowest	Highest	Single	Married	Dependents	
Alabama	2.0	- 5.0	3	500 (b)	- 3,000 (b)	1,500	3,000	300	*
Alaska	No State Income Tax								
Arizona	2.59	- 4.54	5	10,000 (b)	- 150,000 (b)	2,100	4,200	2,300	
Arkansas (a)	1.0	- 7.0 (e)	6	3,899 (b)	- 32,600 (b)	23 (c)	46 (c)	23 (c)	
California (a)	1.25	- 9.55 (w)	6	7,300 (b)	- 47,900 (b)	98 (c)	196 (c)	98 (c)	
Colorado	4.63		1	-----Flat rate-----		-----None-----			
Connecticut	3.0	- 6.5	3	10,000 (b)	- 500,001 (b)	13,000 (f)	26,000 (f)	0	
Delaware	2.2	- 6.95	6	5,000	- 60,001	110 (c)	220 (c)	110 (c)	
Florida	No State Income Tax								
Georgia	1.0	- 6.0	6	750 (g)	- 7,000 (g)	2,700	5,400	3,000	
Hawaii	1.4	- 11.0	12	2,400 (b)	- 200,001 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	- 7.8	8	1,320 (h)	- 26,418 (h)	3,650 (d)	7,300 (d)	3,650 (d)	
Illinois	3.0		1	-----Flat rate-----		2,000	4,000	2,000	
Indiana	3.4		1	-----Flat rate-----		1,000	2,000	1,000	
Iowa (a)	0.36	- 8.98	9	1,407	- 63,316	40 (c)	80 (c)	40 (c)	*
Kansas	3.5	- 6.45	3	15,000 (b)	- 30,000 (b)	2,250	4,500	2,250	
Kentucky	2.0	- 6.0	6	3,000	- 75,000	20 (c)	40 (c)	20 (c)	
Louisiana	2.0	- 6.0	3	12,500 (b)	- 50,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
Maine (a)	2.0	- 8.5	4	4,949 (b)	- 19,750 (b)	2,850	5,700	2,850	
Maryland	2.0	- 6.25	8	1,000	- 1,000,001	2,400	4,800	2,400	
Massachusetts (a)	5.3		1	-----Flat rate-----		4,400	8,800	1,000	
Michigan (a)	4.35		1	-----Flat rate-----		3,300	6,600	3,300	
Minnesota (a)	5.35	- 7.85	3	22,770 (i)	- 74,781 (i)	3,650 (d)	7,300 (d)	3,650 (d)	
Mississippi	3.0	- 5.0	3	5,000	- 10,000	6,000	12,000	1,500	
Missouri	1.5	- 6.0	10	1,000	- 9,000	2,100	4,200	1,200	* (r)
Montana (a)	1.0	- 6.9	7	2,600	- 15,401	2,110	4,220	2,110	* (r)
Nebraska (a)	2.56	- 6.84	4	2,400 (k)	- 27,001 (k)	118 (c)	236 (c)	118 (c)	
Nevada	No State Income Tax								
New Hampshire	State Income Tax is Limited to Dividends and Interest Income Only								
New Jersey	1.4	- 10.75	8	20,000 (l)	- 1,000,000 (l)	1,000	2,000	1,500	
New Mexico	1.7	- 4.9	4	5,500 (m)	- 16,000 (m)	3,650 (d)	7,300 (d)	3,650 (d)	
New York	4.0	- 8.97	7	8,000 (x)	- 500,000 (x)	0	0	1,000	
North Carolina	6.0	- 7.75 (n)	3	12,750 (n)	- 60,000 (n)	3,650 (d)	7,300 (d)	3,650 (d)	
North Dakota (a)	1.84	- 4.86	5	34,000 (o)	- 373,650 (o)	3,650 (d)	7,300 (d)	3,650 (d)	
Ohio (a)	0.618	- 6.24	9	5,000	- 200,000	1,550 (p)	3,100 (p)	1,550 (p)	
Oklahoma	0.5	- 5.5 (q)	7	1,000 (q)	- 8,701 (q)	1,000	2,000	1,000	
Oregon (a)	5.0	- 11.0	5	2,000 (b)	- 250,000 (b)	176 (c)	352 (c)	176 (c)	* (r)
Pennsylvania	3.07		1	-----Flat rate-----		-----None-----			
Rhode Island	3.8	- 9.9 (y)	5	33,500 (y)	- 372,950 (y)	3,650 (d)	7,300 (d)	3,650 (d)	
South Carolina (a)	0.0	- 7.0	6	2,740	- 13,701	3,650 (d)	7,300 (d)	3,650 (d)	
South Dakota	No State Income Tax								
Tennessee	State Income Tax is Limited to Dividends and Interest Income Only								
Texas	No State Income Tax								
Utah	5.0		1	-----Flat rate-----		(t)	(t)	(t)	
Vermont (a)	3.55	- 8.95	5	33,950 (u)	- 372,951 (u)	3,650 (d)	7,300 (d)	3,650 (d)	
Virginia	2.0	- 5.75	4	3,000	- 17,000	930	1,860	930	
Washington	No State Income Tax								
West Virginia	3.0	- 6.5	5	10,000	- 60,000	2,000	4,000	2,000	
Wisconsin (a)	4.6	- 7.75	5	10,220 (v)	- 225,001 (v)	700	1,400	700	
Wyoming	No State Income Tax								
District of Columbia	4.0	- 8.5	3	10,000	- 40,000	1,675	3,350	1,675	

- (a) 16 states have statutory provisions for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Massachusetts, Michigan, Nebraska and Ohio index the personal exemption amounts only.
- (b) For joint returns, the taxes are twice the tax imposed on half the income.
- (c) Tax credits.
- (d) These states allow personal exemption or standard deductions as provided in the IRC.
- (e) A special tax table is available for low income taxpayers reducing their tax payments.
- (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$61,000.
- (g) The tax brackets reported are for single individuals. For married households, the same rates apply to income brackets ranging from \$1,000 to \$10,000.
- (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charged for each return and a \$15 credit is allowed for each exemption.
- (i) Combined personal exemption and standard deduction.
- (j) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$33,280 to over \$132,221. A 6.4% AMT rate is also applicable.
- (k) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$4,800 to over \$54,000.
- (l) The tax brackets reported are for single individuals. For married couples filing jointly, the tax rates range from 1.4% to 10.75% (with 9 income brackets) applying to income brackets from \$20,000 to over \$1 million.
- (m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$24,000. Married couples filing separately pay the tax imposed on half the income.
- (n) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$100,000. Lower exemption amounts allowed for high income taxpayers. For tax years 2009 and 2010, a surcharge that equals 2% of total liability for taxpayers with income over \$60,000 single filer (\$100,000 joint) and 3% of total liability for income over \$150,000 (\$250,000).
- (o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$56,850 to \$373,650. An additional \$300 personal exemption is allowed for joint returns or unmarried head of households.
- (p) Plus an additional \$20 per exemption tax credit.
- (q) The rate range reported is for single individuals. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$15,000.
- (r) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and Montana, and to \$5,600 in Oregon.
- (s) Federal Tax Liability prior to the enactment of Economic Growth and Tax Relief Act of 2001. Or, taxpayers have the option of computing tax liability based on a flat 7.0% (6.5% in 2009) of gross income.
- (t) Tax credits are equal to 6% of federal standard/itemized deductions (w/o state taxes paid) and 75% of Federal personal exemption amounts. The credit amount is phased out above \$12,000 in income (\$24,000 for joint returns).
- (u) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$56,700 to over \$372,950.
- (v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$13,620 to \$300,000.
- (w) An additional 1% tax is imposed on taxable income over \$1 million. Tax rates are scheduled to fall by 0.25% after 2011.
- (x) The tax brackets reported are for single individuals. For married taxpayers filing jointly, the same rates apply to income brackets ranging from \$16,000 to \$500,000.
- (y) Or an alternative flat rate of 6.5%. Rates reported are for a single filer calculated based on a tax of 25% of federal liability using IRC in 2001. For married taxpayers filing jointly, the same rates apply to income brackets ranging from \$56,700 to \$372,950.

State Individual Income Taxes, 2009

State	Tax Rate Range (in percents)		Number of Brackets	Income Brackets		Personal Exemptions			Federal Income Tax Deductible
	Low	High		Lowest	Highest	Single	Married	Dependents	
Alabama	2.0	- 5.0	3	500 (b)	- 3,000 (b)	1,500	3,000	1000 (x)	*
Alaska	No State Income Tax								
Arizona	2.59	- 4.54	5	10,000 (b)	- 150,000 (b)	2,100	4,200	2,100	
Arkansas (a)	1.0	- 7.0 (e)	6	3,899	- 32,600	23 (c)	46 (c)	23 (c)	
California (a)	1.25	- 9.55 (w)	6	7,060 (b)	- 46,349 (b)	98 (c)	196 (c)	98 (c)	
Colorado	4.63		1	----Flat rate----		-----None-----			
Connecticut	3.0	- 6.5	3	10,000 (b)	- 500,000 (b)	13,000 (f)	24,000 (f)	0	
Delaware	2.2	- 5.95	6	5,000	- 60,000	110 (c)	220 (c)	110 (c)	
Florida	No State Income Tax								
Georgia	1.0	- 6.0	6	750 (g)	- 7,000 (g)	2,700	5,400	3,000	
Hawaii	1.4	- 11.0	12	2,400 (b)	- 200,000 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	- 7.8	8	1,272 (h)	- 25,441 (h)	3,650 (d)	7,300 (d)	3,650 (d)	
Illinois	3.0		1	----Flat rate----		2,000	4,000	2,000	
Indiana	3.4		1	----Flat rate----		1,000	2,000	1,000	
Iowa (a)	0.36	- 8.98	9	1,407	- 63,315	40 (c)	80 (c)	40 (c)	*
Kansas	3.5	- 6.45	3	15,000 (b)	- 30,000 (b)	2,250	4,500	2,250	
Kentucky	2.0	- 6.0	6	3,000	- 75,000	20 (c)	40 (c)	20 (c)	
Louisiana	2.0	- 6.0	3	12,500 (b)	- 25,000 (b)	4,500 (i)	5,500 (i)	1,000 (i)	*
Maine (a)	2.0	- 8.5	4	5,050 (y)	- 20,150 (y)	2,850	5,700	2,850	
Maryland	2.0	- 6.25	8	1,000	- 1,000,000	3,200 (z)	6,400	3,200	
Massachusetts (a)	5.3		1	----Flat rate----		4,400	8,800	1,000	
Michigan (a)	4.35		1	----Flat rate----		3,600	7,200	3,600	
Minnesota (a)	5.35	- 7.85	3	22,730 (j)	- 74,650 (j)	3,650 (d)	7,300 (d)	3,650 (d)	
Mississippi	3.0	- 5.0	3	5,000	- 10,000	6,000	12,000	1,500	
Missouri	1.5	- 6.0	10	1,000	- 9,000	2,100	4,200	1,200	* (r)
Montana (a)	1.0	- 6.9	7	2,600	- 15,400	2,110	4,220	2,110	* (r)
Nebraska (a)	2.56	- 6.84 (aa)	4	2,400 (b)	- 27,000 (b)	118 (c)	236 (c)	118 (c)	
Nevada	No State Income Tax								
New Hampshire	State Income Tax is Limited to Dividends and Interest Income Only								
New Jersey	1.4	- 10.75	8	20,000 (l)	- 1,000,000 (l)	1,000	2,000	1,500	
New Mexico	1.7	- 4.9	4	5,500 (m)	- 16,000 (m)	3,650 (d)	7,300 (d)	3,650 (d)	
New York	4.0	- 8.97	7	8,000 (b)	- 500,000 (b)	0	0	1,000	
North Carolina	6.0	- 7.75	3	12,750 (n)	- 60,000 (n)	3,650 (d)	7,300 (d)	3,650 (d)	
North Dakota (a)	1.84	- 4.86 (o)	5	33,950 (o)	- 372,950 (o)	3,650 (d)	7,300 (d)	3,650 (d)	
Ohio (a)	0.618	- 6.24	9	5,000	- 200,000	1,550 (p)	3,100 (p)	1,550 (p)	
Oklahoma	0.5	- 5.5	7	1,000 (q)	- 8,700 (q)	1,000	2,000	1,000	
Oregon (a)	5.0	- 11.0	5	3,050 (b)	- 250,000 (b)	176 (bb)	352 (bb)	176 (bb)	* (r)
Pennsylvania	3.07		1	----Flat rate----		-----None-----			
Rhode Island	3.75	- 9.9 (s)	5	33,950 (s)	- 372,950 (s)	3,650 (d)	7,300 (d)	3,650 (d)	
South Carolina (a)	0.0	- 7.0	6	2,670	- 13,350	3,650 (d)	7,300 (d)	3,650 (d)	
South Dakota	No State Income Tax								
Tennessee	State Income Tax is Limited to Dividends and Interest Income Only								
Texas	No State Income Tax								
Utah	5.0		1	----Flat rate----		(t)	(t)	(t)	
Vermont (a)	3.55	- 9.4	5	33,950 (u)	- 372,950 (u)	3,500 (d)	7,000 (d)	3,400 (d)	
Virginia	2.0	- 5.75	4	3,000	- 17,000	930	1,860	930	
Washington	No State Income Tax								
West Virginia	3.0	- 6.5	5	10,000	- 60,000	2,000	4,000	2,000	
Wisconsin (a)	4.6	- 7.75	5	10,220 (v)	- 225,000 (v)	700	1,400	700	
Wyoming	No State Income Tax								
District of Columbia	4.0	- 8.5	3	10,000	- 40,000	1,675	3,350	1,675	

- (a) 16 states have statutory provisions for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Massachusetts, Michigan, Nebraska and Ohio index the personal exemption amounts only.
- (b) For joint returns, the taxes are twice the tax imposed on half the income.
- (c) Tax credits.
- (d) These states allow personal exemption or standard deductions as provided in the IRC.
- (e) A special tax table is available for low income taxpayers reducing their tax payments.
- (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$38,000 (single) or \$71,000 (married couple filing jointly).
- (g) The tax brackets reported are for single individuals. For married households the same rates apply to income brackets ranging from \$1,000 to \$10,000.
- (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charged for each return and a \$15 credit is allowed for each exemption.
- (i) Combined personal exemption and standard deduction.
- (j) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$33,220 to over \$131,970. A 6.4% AMT rate is also applicable.
- (k) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$4,800 to over \$54,000.
- (l) The tax brackets reported are for single individuals. For married couples filing jointly, the tax rates range from 1.4% to 10.75% (with 9 income brackets) applying to income brackets from \$20,000 to over \$1 million.
- (m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$24,000.
- (n) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$100,000. Lower exemption amounts allowed for high income taxpayers.
- (o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$56,750 to \$372,950.
- (p) Plus an additional \$20 per exemption tax credit.
- (q) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$2,000 to over \$15,000.
- (r) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and Montana, and to \$5,850 in Oregon.
- (s) Taxpayers have the option of computing tax liability based on a flat 6.5% of gross income. The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$56,700 to \$372,950.
- (t) Tax credits are equal to 6% of federal standard/itemized deductions (w/o state taxes paid) and 75% of federal personal exemption amounts. The credit amount is phased out above \$12,511 in income (\$25,022 for joint returns).
- (u) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$56,700 to over \$372,950.
- (v) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply to income brackets ranging from \$13,630 to \$250,000.
- (w) An additional 1% tax is imposed on taxable income over \$1 million.
- (x) Dependent exemption is \$500 for income between \$20,000 and \$100,000 and \$300 for income over \$100,000.
- (y) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$10,150 to over \$40,350.
- (z) Lower exemption amounts are allowed for high income taxpayers.
- (aa) Add-on tax applies to income over \$166,800.
- (bb) Tax credits. Amounts are reduced for high income taxpayers.

State Individual Income Taxes, 2008

State	Tax Rate Range (in percents)		Number of Brackets	Income Brackets		Personal Exemptions			Federal Income Tax Deductible
	Low	High		Lowest	Highest	Single	Married	Dependents	
Alabama	2.0	- 5.0	3	500 (b)	- 3,000 (b)	1,500	3,000	300	*
Alaska	No State Income Tax								
Arizona	2.59	- 4.54	5	10,000 (b)	- 150,000 (b)	2,100	4,200	2,300	
Arkansas (a)	1.0	- 7.0 (e)	6	3,699 (b)	- 31,000 (b)	23 (c)	46 (c)	23 (c)	
California (a)	1.0	- 9.3 (w)	6	6,827 (b)	- 44,815 (b)	94 (c)	188 (c)	294 (c)	
Colorado	4.63		1	----Flat rate----		-----None-----			
Connecticut	3.0	- 5.0	2	10,000 (b)	- 10,000 (b)	12,750 (f)	24,500 (f)	0	
Delaware	2.2	- 5.95	6	5,000	- 60,000	110 (c)	220 (c)	110 (c)	
Florida	No State Income Tax								
Georgia	1.0	- 6.0	6	750 (g)	- 7,000 (g)	2,700	5,400	3,000	
Hawaii	1.4	- 8.25	9	2,400 (b)	- 48,000 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	- 7.8	8	1,237 (h)	- 24,736 (h)	3,500 (d)	7,000 (d)	3,500 (d)	
Illinois	3.0		1	----Flat rate----		2,000	4,000	2,000	
Indiana	3.4		1	----Flat rate----		1,000	2,000	1,000	
Iowa (a)	0.36	- 8.98	9	1,379	- 62,055	40 (c)	80 (c)	40 (c)	*
Kansas	3.5	- 6.45	3	15,000 (b)	- 30,000 (b)	2,250	4,500	2,250	
Kentucky	2.0	- 6.0	6	3,000	- 75,000	20 (c)	40 (c)	20 (c)	
Louisiana	2.0	- 6.0	3	12,500 (b)	- 25,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
Maine (a)	2.0	- 8.5	4	4,849 (b)	- 19,450 (b)	2,850	5,700	2,850	
Maryland	2.0	- 5.5	7	1,000	- 500,000	2,400	4,800	2,400	
Massachusetts (a)	5.3		1	----Flat rate----		4,125	8,250	1,000	
Michigan (a)	4.35		1	----Flat rate----		3,300	6,600	3,300	
Minnesota (a)	5.35	- 7.85	3	21,800 (i)	- 71,591 (i)	3,500 (d)	7,000 (d)	3,500 (d)	
Mississippi	3.0	- 5.0	3	5,000	- 10,000	6,000	12,000	1,500	
Missouri	1.5	- 6.0	10	1,000	- 9,000	2,100	4,200	1,200	* (r)
Montana (a)	1.0	- 6.9	7	2,500	- 14,900	2,040	4,080	2,040	* (r)
Nebraska (a)	2.56	- 6.84	4	2,400 (k)	- 27,001 (k)	113 (c)	226 (c)	113 (c)	
Nevada	No State Income Tax								
New Hampshire	State Income Tax is Limited to Dividends and Interest Income Only								
New Jersey	1.4	- 8.97	6	20,000 (l)	- 500,000 (l)	1,000	2,000	1,500	
New Mexico	1.7	- 5.3	4	5,500 (m)	- 16,000 (m)	3,500 (d)	7,000 (d)	3,500 (d)	
New York	4.0	- 6.85	5	8,000 (b)	- 20,000 (b)	0	0	1,000	
North Carolina (n)	6.0	- 7.75	3	12,750 (n)	- 60,000 (n)	3,500 (d)	7,000 (d)	3,500 (d)	
North Dakota (a)	2.1	- 5.54 (o)	5	31,850 (o)	- 349,701 (o)	3,500 (d)	7,000 (d)	3,500 (d)	
Ohio (a)	0.618	- 6.24	9	5,000	- 200,000	1,450 (p)	2,900 (p)	1,450 (p)	
Oklahoma	0.5	- 5.5 (q)	7	1,000 (q)	- 8,701 (q)	1,000	2,000	1,000	
Oregon (a)	5.0	- 9.0	3	2,900 (b)	- 7,300 (b)	169 (c)	338 (c)	169 (c)	* (r)
Pennsylvania	3.07		1	----Flat rate----		-----None-----			
Rhode Island	25.0% Federal tax rates (s)			---		---		---	
South Carolina (a)	0.0	- 7.0	6	2,670	- 13,350	3,500 (d)	7,000 (d)	3,500 (d)	
South Dakota	No State Income Tax								
Tennessee	State Income Tax is Limited to Dividends and Interest Income Only								
Texas	No State Income Tax								
Utah	5.0		1	----Flat rate----		(t)	(t)	(t)	
Vermont (a)	3.6	- 9.5	5	32,550 (u)	- 357,700 (u)	3,500 (d)	7,000 (d)	3,400 (d)	
Virginia	2.0	- 5.75	4	3,000	- 17,000	930	1,860	930	
Washington	No State Income Tax								
West Virginia	3.0	- 6.5	5	10,000	- 60,000	2,000	4,000	2,000	
Wisconsin (a)	4.6	- 6.75	4	9,700 (v)	- 145,460 (v)	700	1,400	700	
Wyoming	No State Income Tax								
District of Columbia	4.0	- 8.5	3	10,000	- 40,000	1,675	3,350	1,675	

(a) 16 states have statutory provisions for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Massachusetts, Michigan, Nebraska and Ohio index the personal exemption amounts only.

(b) For joint returns, the taxes are twice the tax imposed on half the income.

(c) Tax credits.

(d) These states allow personal exemption or standard deductions as provided in the IRC.

(e) A special tax table is available for low income taxpayers reducing their tax payments.

(f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income.

Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$56,500.

(g) The tax brackets reported are for single individuals. For married households the same rates apply to income brackets ranging from \$1,000 to \$10,000.

(h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charged for each return and a \$15 credit is allowed for each exemption.

(i) Combined personal exemption and standard deduction.

(j) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$31,860 to over \$126,581. A 6.4% AMT rate is also applicable.

(k) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$4,800 to over \$54,000.

(l) The tax brackets reported are for single individuals. For married couples filing jointly, the tax rates range from 1.4% to 8.97% (with 7 income brackets) applying to income brackets from \$20,000 to over \$500,000.

(m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$24,000. Married households filing separately pay the tax imposed on half the income.

(n) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$100,000. Lower exemption amounts allowed for high income taxpayers.

(o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$53,200 to \$349,701. An additional \$300 personal exemption is allowed for joint returns or unmarried head of households.

(p) Plus an additional \$20 per exemption tax credit.

(q) The rate range reported is for single persons. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$15,000. The top tax rate is scheduled to fall to 5.25% for tax years after 2008.

(r) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and Montana, and to \$5,600 in Oregon.

(s) Federal Tax Liability prior to the enactment of Economic Growth and Tax Relief Act of 2001. Or, taxpayers have the option of computing tax liability based on a flat 7.0% (6.5% in 2009) of gross income.

(t) Tax credits are equal to 6% of federal standard/itemized deductions (w/o state taxes paid) and 75% of federal personal exemption amounts. The credit amount is phased out above \$12,000 in income (\$24,000 for joint returns).

(u) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$54,400 to over \$357,700.

(v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$12,930 to \$193,950. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over.

(w) An additional 1% tax is imposed on taxable income over \$1 million.

State Individual Income Taxes, 2007

State	Tax Rate Range (in percents)		Number of Brackets	Income Brackets		Personal Exemptions			Federal Income Tax Deductible
	Low	High		Lowest	Highest	Single	Married	Dependents	
Alabama	2.0	- 5.0	3	500 (b)	- 3,000 (b)	1,500	3,000	300	*
Alaska	No State Income Tax								
Arizona	2.59	- 4.54	5	10,000 (b)	- 150,000 (b)	2,100	4,200	2,300	
Arkansas (a)	1.0	- 7.0 (e)	6	3,599	- 30,100	22 (c)	44 (c)	22 (c)	
California (a)	1.0	- 9.3 (w)	6	6,622 (b)	- 43,468 (b)	91 (c)	182 (c)	285 (c)	
Colorado	4.63		1	----Flat rate----		-----None-----			
Connecticut	3.0	- 5.0	2	10,000 (b)	- 10,000 (b)	12,750 (f)	24,500 (f)	0	
Delaware	2.2	- 5.95	6	5,000	- 60,000	110 (c)	220 (c)	110 (c)	
Florida	No State Income Tax								
Georgia	1.0	- 6.0	6	750 (g)	- 7,000 (g)	2,700	5,400	3,000	
Hawaii	1.4	- 8.25	9	2,400 (b)	- 48,000 (b)	1,040	2,080	1,040	
Idaho (a)	1.6	- 7.8	8	1,198 (h)	- 23,964 (h)	3,400 (d)	6,800 (d)	3,400 (d)	
Illinois	3.0		1	----Flat rate----		2,000	4,000	2,000	
Indiana	3.4		1	----Flat rate----		1,000	2,000	1,000	
Iowa (a)	0.36	- 8.98	9	1,343	- 60,436	40 (c)	80 (c)	40 (c)	*
Kansas	3.5	- 6.45	3	15,000 (b)	- 30,000 (b)	2,250	4,500	2,250	
Kentucky	2.0	- 6.0	6	3,000	- 75,000	20 (c)	40 (c)	20 (c)	
Louisiana	2.0	- 6.0	3	12,500 (b)	- 25,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
Maine (a)	2.0	- 8.5	4	4,550 (b)	- 18,250 (b)	2,850	5,700	2,850	
Maryland	2.0	- 4.75	4	1,000	- 3,000	2,400	4,800	2,400	
Massachusetts (a)	5.3		1	----Flat rate----		4,125	8,250	1,000	
Michigan (a)	3.9		1	----Flat rate----		3,300	6,600	3,300	
Minnesota (a)	5.35	- 7.85	3	21,310 (i)	- 69,991 (i)	3,400 (d)	6,800 (d)	3,400 (d)	
Mississippi	3.0	- 5.0	3	5,000	- 10,000	6,000	12,000	1,500	
Missouri	1.5	- 6.0	10	1,000	- 9,000	2,100	4,200	1,200	* (r)
Montana (a)	1.0	- 6.9	7	2,300	- 14,500	1,980	3,960	1,980	* (r)
Nebraska (a)	2.56	- 6.84	4	2,400 (k)	- 27,001 (k)	106 (c)	212 (c)	106 (c)	
Nevada	No State Income Tax								
New Hampshire	State Income Tax is Limited to Dividends and Interest Income Only								
New Jersey	1.4	- 8.97	6	20,000 (l)	- 500,000 (l)	1,000	2,000	1,500	
New Mexico	1.7	- 5.3	4	5,500 (m)	- 16,000 (m)	3,400 (d)	6,800 (d)	3,400 (d)	
New York	4.0	- 6.85	5	8,000 (b)	- 20,000 (b)	0	0	1,000	
North Carolina (n)	6.0	- 8.0	4	12,750 (n)	- 120,000 (n)	3,400 (d)	6,800 (d)	3,400 (d)	
North Dakota (a)	2.1	- 5.54 (o)	5	30,650 (o)	- 336,550 (o)	3,400 (d)	6,800 (d)	3,400 (d)	
Ohio (a)	0.649	- 6.555	9	5,000	- 200,000	1,400 (p)	2,800 (p)	1,400 (p)	
Oklahoma	0.5	- 5.65 (q)	7	1,000 (b)	- 10,000 (b)	1,000	2,000	1,000	* (q)
Oregon (a)	5.0	- 9.0	3	2,750 (b)	- 6,851 (b)	159 (c)	318 (c)	159 (c)	* (r)
Pennsylvania	3.07		1	----Flat rate----		-----None-----			
Rhode Island	25.0% Federal tax rates (s)			---		---		---	
South Carolina (a)	2.5	- 7.0	6	2,570	- 12,850	3,400 (d)	6,800 (d)	3,400 (d)	
South Dakota	No State Income Tax								
Tennessee	State Income Tax is Limited to Dividends and Interest Income Only								
Texas	No State Income Tax								
Utah (a)	2.3	- 6.98 (t)	6	1000 (b)	- 5,501 (b)	2,550 (d)	5,100 (d)	2,550 (d)	* (t)
Vermont (a)	3.6	- 9.5	5	30,650 (u)	- 336,551 (u)	3,400 (d)	6,800 (d)	3,400 (d)	
Virginia	2.0	- 5.75	4	3,000	- 17,000	900	1,800	900	
Washington	No State Income Tax								
West Virginia	3.0	- 6.5	5	10,000	- 60,000	2,000	4,000	2,000	
Wisconsin (a)	4.6	- 6.75	4	9,160 (v)	- 137,411 (v)	700	1,400	700	
Wyoming	No State Income Tax								
District of Columbia	4.5	- 8.7	3	10,000	- 40,000	2,400	4,800	2,400	

(a) 14 states have statutory provisions for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Massachusetts, Michigan, Nebraska and Ohio index the personal exemption amounts only.

(b) For joint returns, the taxes are twice the tax imposed on half the income.

(c) Tax credits.

(d) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.

(e) A special tax table is available for low income taxpayers reducing their tax payments.

(f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income.

Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$56,500.

(g) The tax brackets reported are for single individuals. For married households filing separately, the same rates apply to income brackets ranging from \$500 to \$5,000; and the income brackets range from \$1,000 to \$10,000 for joint filers.

(h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charged for each return and a \$15 credit is allowed for each exemption.

(i) Combined personal exemption and standard deduction.

(j) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$31,150 to over \$123,751. A 6.4% AMT rate is also applicable.

(k) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$4,000 to over \$50,001.

(l) The tax brackets reported are for single individuals. For married couples filing jointly, the tax rates range from 1.4% to 8.97% (with 7 income brackets) applying to income brackets from \$20,000 to over \$500,000.

(m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$24,000. Married households filing separately pay the tax imposed on half the income.

(n) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$200,000. Lower exemption amounts allowed for high income taxpayers. Tax rate scheduled to decrease after tax year 2007.

(o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$51,200 to \$336,551. An additional \$300 personal exemption is allowed for joint returns or unmarried head of households.

(p) Plus an additional \$20 per exemption tax credit.

(q) The rate range reported is for single persons not deducting federal income tax. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$15,000. Separate schedules, with rates ranging from 0.5% to 10%, apply to taxpayers deducting federal income taxes.

(r) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and to \$5,000 in Oregon.

(s) Federal Tax Liability prior to the enactment of Economic Growth and Tax Relief Act of 2001.

(t) One half of the federal income taxes are deductible. Taxpayer has an option of using the standard brackets and rates with all deductions, or paying a flat 5.35% of income with limited deductions.

(u) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$51,200 to over \$336,551.

(v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$12,210 to \$183,210. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over.

(w) An additional 1% tax is imposed on taxable income over \$1 million.

State Individual Income Taxes
(Tax rates for tax year 2008 – as of January 1, 2008)

State	Single Persons		Heads of Household		Married Persons Filing Separately		Married Persons Filing Jointly	
	Income Taxable	Marginal Rate (%)	Income Taxable	Marginal Rate (%)	Income Taxable	Marginal Rate (%)	Income Taxable	Marginal Rate (%)
Alabama	\$0-\$5,000	2.0	\$0-\$5,000	2.0	\$0-\$5,000	2.0	\$0-\$10,000	2.0
	\$5,000-\$10,000	4.0	\$5,000-\$10,000	4.0	\$5,000-\$10,000	4.0	\$10,000-\$20,000	4.0
	\$10,000-\$15,000	6.0	\$10,000-\$15,000	6.0	\$10,000-\$15,000	6.0	\$20,000-\$30,000	6.0
	\$15,000-\$20,000	8.0	\$15,000-\$20,000	8.0	\$15,000-\$20,000	8.0	\$30,000-\$40,000	8.0
	\$20,000-\$25,000	10.0	\$20,000-\$25,000	10.0	\$20,000-\$25,000	10.0	\$40,000-\$50,000	10.0
	\$25,000-\$30,000	12.0	\$25,000-\$30,000	12.0	\$25,000-\$30,000	12.0	\$50,000-\$60,000	12.0
	\$30,000-\$35,000	14.0	\$30,000-\$35,000	14.0	\$30,000-\$35,000	14.0	\$60,000-\$70,000	14.0
	\$35,000-\$40,000	16.0	\$35,000-\$40,000	16.0	\$35,000-\$40,000	16.0	\$70,000-\$80,000	16.0
	\$40,000-\$45,000	18.0	\$40,000-\$45,000	18.0	\$40,000-\$45,000	18.0	\$80,000-\$90,000	18.0
	\$45,000-\$50,000	20.0	\$45,000-\$50,000	20.0	\$45,000-\$50,000	20.0	\$90,000-\$100,000	20.0
	\$50,000-\$55,000	22.0	\$50,000-\$55,000	22.0	\$50,000-\$55,000	22.0	\$100,000-\$110,000	22.0
	\$55,000-\$60,000	24.0	\$55,000-\$60,000	24.0	\$55,000-\$60,000	24.0	\$110,000-\$120,000	24.0
	\$60,000-\$65,000	26.0	\$60,000-\$65,000	26.0	\$60,000-\$65,000	26.0	\$120,000-\$130,000	26.0
	\$65,000-\$70,000	28.0	\$65,000-\$70,000	28.0	\$65,000-\$70,000	28.0	\$130,000-\$140,000	28.0
	\$70,000-\$75,000	30.0	\$70,000-\$75,000	30.0	\$70,000-\$75,000	30.0	\$140,000-\$150,000	30.0
	\$75,000-\$80,000	32.0	\$75,000-\$80,000	32.0	\$75,000-\$80,000	32.0	\$150,000-\$160,000	32.0
	\$80,000-\$85,000	34.0	\$80,000-\$85,000	34.0	\$80,000-\$85,000	34.0	\$160,000-\$170,000	34.0
	\$85,000-\$90,000	36.0	\$85,000-\$90,000	36.0	\$85,000-\$90,000	36.0	\$170,000-\$180,000	36.0
	\$90,000-\$95,000	38.0	\$90,000-\$95,000	38.0	\$90,000-\$95,000	38.0	\$180,000-\$190,000	38.0
	\$95,000-\$100,000	40.0	\$95,000-\$100,000	40.0	\$95,000-\$100,000	40.0	\$190,000-\$200,000	40.0
	\$100,000-\$105,000	42.0	\$100,000-\$105,000	42.0	\$100,000-\$105,000	42.0	\$200,000-\$210,000	42.0
	\$105,000-\$110,000	44.0	\$105,000-\$110,000	44.0	\$105,000-\$110,000	44.0	\$210,000-\$220,000	44.0
	\$110,000-\$115,000	46.0	\$110,000-\$115,000	46.0	\$110,000-\$115,000	46.0	\$220,000-\$230,000	46.0
	\$115,000-\$120,000	48.0	\$115,000-\$120,000	48.0	\$115,000-\$120,000	48.0	\$230,000-\$240,000	48.0
	\$120,000-\$125,000	50.0	\$120,000-\$125,000	50.0	\$120,000-\$125,000	50.0	\$240,000-\$250,000	50.0
	\$125,000-\$130,000	52.0	\$125,000-\$130,000	52.0	\$125,000-\$130,000	52.0	\$250,000-\$260,000	52.0
	\$130,000-\$135,000	54.0	\$130,000-\$135,000	54.0	\$130,000-\$135,000	54.0	\$260,000-\$270,000	54.0
	\$135,000-\$140,000	56.0	\$135,000-\$140,000	56.0	\$135,000-\$140,000	56.0	\$270,000-\$280,000	56.0
	\$140,000-\$145,000	58.0	\$140,000-\$145,000	58.0	\$140,000-\$145,000	58.0	\$280,000-\$290,000	58.0
	\$145,000-\$150,000	60.0	\$145,000-\$150,000	60.0	\$145,000-\$150,000	60.0	\$290,000-\$300,000	60.0
	\$150,000-\$155,000	62.0	\$150,000-\$155,000	62.0	\$150,000-\$155,000	62.0	\$300,000-\$310,000	62.0
	\$155,000-\$160,000	64.0	\$155,000-\$160,000	64.0	\$155,000-\$160,000	64.0	\$310,000-\$320,000	64.0
	\$160,000-\$165,000	66.0	\$160,000-\$165,000	66.0	\$160,000-\$165,000	66.0	\$320,000-\$330,000	66.0
	\$165,000-\$170,000	68.0	\$165,000-\$170,000	68.0	\$165,000-\$170,000	68.0	\$330,000-\$340,000	68.0
	\$170,000-\$175,000	70.0	\$170,000-\$175,000	70.0	\$170,000-\$175,000	70.0	\$340,000-\$350,000	70.0
	\$175,000-\$180,000	72.0	\$175,000-\$180,000	72.0	\$175,000-\$180,000	72.0	\$350,000-\$360,000	72.0
	\$180,000-\$185,000	74.0	\$180,000-\$185,000	74.0	\$180,000-\$185,000	74.0	\$360,000-\$370,000	74.0
	\$185,000-\$190,000	76.0	\$185,000-\$190,000	76.0	\$185,000-\$190,000	76.0	\$370,000-\$380,000	76.0
	\$190,000-\$195,000	78.0	\$190,000-\$195,000	78.0	\$190,000-\$195,000	78.0	\$380,000-\$390,000	78.0
	\$195,000-\$200,000	80.0	\$195,000-\$200,000	80.0	\$195,000-\$200,000	80.0	\$390,000-\$400,000	80.0
	\$200,000-\$205,000	82.0	\$200,000-\$205,000	82.0	\$200,000-\$205,000	82.0	\$400,000-\$410,000	82.0
	\$205,000-\$210,000	84.0	\$205,000-\$210,000	84.0	\$205,000-\$210,000	84.0	\$410,000-\$420,000	84.0
	\$210,000-\$215,000	86.0	\$210,000-\$215,000	86.0	\$210,000-\$215,000	86.0	\$420,000-\$430,000	86.0
	\$215,000-\$220,000	88.0	\$215,000-\$220,000	88.0	\$215,000-\$220,000	88.0	\$430,000-\$440,000	88.0
	\$220,000-\$225,000	90.0	\$220,000-\$225,000	90.0	\$220,000-\$225,000	90.0	\$440,000-\$450,000	90.0
	\$225,000-\$230,000	92.0	\$225,000-\$230,000	92.0	\$225,000-\$230,000	92.0	\$450,000-\$460,000	92.0
	\$230,000-\$235,000	94.0	\$230,000-\$235,000	94.0	\$230,000-\$235,000	94.0	\$460,000-\$470,000	94.0
	\$235,000-\$240,000	96.0	\$235,000-\$240,000	96.0	\$235,000-\$240,000	96.0	\$470,000-\$480,000	96.0
	\$240,000-\$245,000	98.0	\$240,000-\$245,000	98.0	\$240,000-\$245,000	98.0	\$480,000-\$490,000	98.0
	\$245,000-\$250,000	100.0	\$245,000-\$250,000	100.0	\$245,000-\$250,000	100.0	\$490,000-\$500,000	100.0
	\$250,000-\$255,000	102.0	\$250,000-\$255,000	102.0	\$250,000-\$255,000	102.0	\$500,000-\$510,000	102.0
	\$255,000-\$260,000	104.0	\$255,000-\$260,000	104.0	\$255,000-\$260,000	104.0	\$510,000-\$520,000	104.0
	\$260,000-\$265,000	106.0	\$260,000-\$265,000	106.0	\$260,000-\$265,000	106.0	\$520,000-\$530,000	106.0
	\$265,000-\$270,000	108.0	\$265,000-\$270,000	108.0	\$265,000-\$270,000	108.0	\$530,000-\$540,000	108.0
	\$270,000-\$275,000	110.0	\$270,000-\$275,000	110.0	\$270,000-\$275,000	110.0	\$540,000-\$550,000	110.0
	\$275,000-\$280,000	112.0	\$275,000-\$280,000	112.0	\$275,000-\$280,000	112.0	\$550,000-\$560,000	112.0
	\$280,000-\$285,000	114.0	\$280,000-\$285,000	114.0	\$280,000-\$285,000	114.0	\$560,000-\$570,000	114.0
	\$285,000-\$290,000	116.0	\$285,000-\$290,000	116.0	\$285,000-\$290,000	116.0	\$570,000-\$580,000	116.0
	\$290,000-\$295,000	118.0	\$290,000-\$295,000	118.0	\$290,000-\$295,000	118.0	\$580,000-\$590,000	118.0
	\$295,000-\$300,000	120.0	\$295,000-\$300,000	120.0	\$295,000-\$300,000	120.0	\$590,000-\$600,000	120.0
	\$300,000-\$305,000	122.0	\$300,000-\$305,000	122.0	\$300,000-\$305,000	122.0	\$600,000-\$610,000	122.0
	\$305,000-\$310,000	124.0	\$305,000-\$310,000	124.0	\$305,000-\$310,000	124.0	\$610,000-\$620,000	124.0
	\$310,000-\$315,000	126.0	\$310,000-\$315,000	126.0	\$310,000-\$315,000	126.0	\$620,000-\$630,000	126.0
	\$315,000-\$320,000	128.0	\$315,000-\$320,000	128.0	\$315,000-\$320,000	128.0	\$630,000-\$640,000	128.0
	\$320,000-\$325,000	130.0	\$320,000-\$325,000	130.0	\$320,000-\$325,000	130.0	\$640,000-\$650,000	130.0
	\$325,000-\$330,000	132.0	\$325,000-\$330,000	132.0	\$325,000-\$330,000	132.0	\$650,000-\$660,000	132.0
	\$330,000-\$335,000	134.0	\$330,000-\$335,000	134.0	\$330,000-\$335,000	134.0	\$660,000-\$670,000	134.0
	\$335,000-\$340,000	136.0	\$335,000-\$340,000	136.0	\$335,000-\$340,000	136.0	\$670,000-\$680,000	136.0
	\$340,000-\$345,000	138.0	\$340,000-\$345,000	138.0	\$340,000-\$345,000	138.0	\$680,000-\$690,000	138.0
	\$345,000-\$350,000	140.0	\$345,000-\$350,000	140.0	\$345,000-\$350,000	140.0	\$690,000-\$700,000	140.0
	\$350,000-\$355,000	142.0	\$350,000-\$355,000	142.0	\$350,000-\$355,000	142.0	\$700,000-\$710,000	142.0
	\$355,000-\$360,000	144.0	\$355,000-\$360,000	144.0	\$355,000-\$360,000	144.0	\$710,000-\$720,000	144.0
	\$360,000-\$365,000	146.0	\$360,000-\$365,000	146.0	\$360,000-\$365,000	146.0	\$720,000-\$730,000	146.0
	\$365,000-\$370,000	148.0	\$365,000-\$370,000	148.0	\$365,000-\$370,000	148.0	\$730,000-\$740,000	148.0
	\$370,000-\$375,000	150.0	\$370,000-\$375,000	150.0	\$370,000-\$375,000	150.0	\$740,000-\$750,000	150.0
	\$375,000-\$380,000	152.0	\$375,000-\$380,000	152.0	\$375,000-\$380,000	152.0	\$750,000-\$760,000	152.0
	\$380,000-\$385,000	154.0	\$380,000-\$385,000	154.0	\$380,000-\$385,000	154.0	\$760,000-\$770,000	154.0
	\$385,000-\$390,000	156.0	\$385,000-\$390,000	156.0	\$385,000-\$390,000	156.0	\$770,000-\$780,000	156.0
	\$390,000-\$395,000	158.0	\$390,000-\$395,000	158.0	\$390,000-\$395,000	158.0	\$780,000-\$790,000	158.0
	\$395,000-\$400,000	160.0	\$395,000-\$400,000	160.0	\$395,000-\$400,000	160.0	\$790,000-\$800,000	160.0
	\$400,000-\$405,000	162.0	\$400,000-\$405,000	162.0	\$400,000-\$405,000	162.0	\$800,000-\$810,000	162.0
	\$405,000-\$410,000	164.0	\$405,000-\$410,000	164.0	\$405,000-\$410,000	164.0	\$810,000-\$820,000	164.0
	\$410,000-\$415,000	166.0	\$410,000-\$415,000	166.0	\$410,000-\$415,000	166.0	\$820,000-\$830,000	166.0
	\$415,000-\$420,000	168.0	\$415,000-\$420,000	168.0	\$415,000-\$420,000	168.0	\$830,000-\$840,000	168.0
	\$420,000-\$425,000	170.0	\$420,000-\$425,000	170.0	\$420,000-\$425,000	170.0	\$840,000-\$850,000	170.0
	\$425,000-\$430,000	172.0	\$425,000-\$430,000	172.0	\$425,000-\$430,000	172.0	\$850,000-\$860,000	172.0
	\$430,000-\$435,000	174.0	\$430,000-\$435,000	174.0	\$430,000-\$435,000	174.0	\$860,000-\$870,000	174.0
	\$435,000-\$440,000	176.0	\$435,000-\$440,000	176.0	\$435,000-\$440,000	176.0	\$870,000-\$880,000	176.0
	\$440,000-\$445,000	178.0	\$440,000-\$445,000	178.0	\$440,000-\$445,000	178.0	\$880,000-\$890,000	178.0
	\$445,000-\$450,000	180.0	\$445,000-\$450,000	180.0	\$445,000-\$450,000	180.0	\$890,000-\$900,000	180.0
	\$450,000-\$455,000	182.0	\$450,000-\$455,000	182.0	\$450,000-\$455,000	182.0	\$900,000-\$910,000	182.0
	\$455,000-\$460,000	184.0	\$455,000-\$460,000	184.0	\$455,000-\$460,000	184.0	\$910,000-\$920,000	184.0
	\$460,000-\$465,000	186.0	\$460,000-\$465,000	186.0	\$460,000-\$465,000	186.0	\$920,000-\$930,000	186.0
	\$465,000-\$470,000	188.0	\$465,000-\$470,000	188.0	\$465,000-\$470,000	188.0	\$930,000-\$940,000	188.0
	\$470,000-\$475,000	190.0	\$470,000-\$475,000	190.0	\$470,000-\$475,000	190.0	\$940,000-\$950,000	190.0
	\$475,000-\$480,000	192.0	\$475,000-\$480,000	192.0	\$475,000-\$480,000			

[illegible]

1. California: Individual taxpayers are subject to an alternative minimum tax in excess of \$1 million.
2. Connecticut: Individual taxpayers are subject to an alternative minimum tax equal to the amount by which 3.47% of their Connecticut AMT income exceeds their basic income tax liability.
3. Connecticut: Resident estates and trusts are subject to a 5% income tax rate on all of their income. A state alternative minimum tax is imposed on resident estates and trusts in excess of the amount by which the Connecticut AMT exceeds the Connecticut basic income tax. (Provides provisions for individuals, trusts, and estates.)
4. Idaho: Certain personal property (recapture tax) of 1.25% of net income is imposed on partnerships, trusts, and corporations.
5. Illinois: An individual may impose an adjusted gross income tax on residents or nonresidents.
6. Kansas: Individual taxpayers are subject to a 5% income tax on all income. A state alternative minimum tax is imposed on individuals and trusts in excess of the amount by which the Kansas AMT exceeds the Kansas basic income tax liability. The Kansas AMT is 75% of the adjusted gross income in excess of the amount by which the nonresident AMT exceeds regular income tax liability is imposed.
7. Massachusetts: Part A income represents other interest and dividends of shareholders capital gain.
Part B income represents gifts, salaries, tips, pension, stock bank interest, partnership income, business income, bank, salary, winnings, and certain other forms of income.
Part C: income represents cash from the sale of tax-exempt bonds.

10. [Answer: A] The alternative minimum tax is imposed.
11. [Answer: B] Minimum tax is \$1.
12. [New Mexico] Qualified non-resident taxpayers may pay an alternative tax of 7.75% of gross income from New Mexico.
13. [New York] A taxpayer's liability, which is calculated in accordance with N.Y. Tax Law Sec. 601(c), is reduced by the taxpayer's credit for taxes paid.
14. [Minnesota] It is not true that there are no deductions for federal income tax payments or for amounts such as deduction for state income taxes; the same rules apply whether the taxpayer files separately or jointly. However, the deduction for state income taxes is limited to \$10,000 per year (\$5,000 if married filing jointly). Federal filing jointly, so the first \$2,000 of income is taxed on \$8,000 and over.
15. [Overlooking] An alternative minimum tax equals the excess by which 25% of the federal AMT base exceeds the regular Virginia income tax as computed.
16. [Displacement] A taxpayer purchasing a new automobile, estate, farm, and partnership will all get an addition-in-gross receipt in the sale of the greater of \$25,000 or the fair market value of the property sold.

Arizona, California, Idaho, Louisiana, New Mexico, and Wisconsin are community property states in which one-half of the community income is generally taxable to each spouse. Arkansas, Colorado, Illinois, Iowa, Maine, Minnesota, Montana, North Dakota, Oregon, South Carolina, Vermont, and Wisconsin have tie brackets that are adjusted for inflation annually.

State Individual Income Taxes
(Tax rates for tax year 2004 -- as of January 1, 2004)

State	---Tax Rates---		# of Brackets	---Income Brackets---		---Personal Exemption---			Federal Tax Ded.
	Low	High		Low	High	Single	Married	Child	
ALABAMA	2.00	- 5.00	3	500 (b)	- 3,000 (b)	1,500	3,000	300	*
ALASKA	No State Income Tax								
ARIZONA	2.87	- 5.04	5	10,000 (b)	- 150,000 (b)	2,100	4,200	2,300	
ARKANSAS (a)	1.00	- 7.00 (e)	6	3,999	- 27,500	20 (c)	40 (c)	20 (c)	
CALIFORNIA (a)	1.00	- 9.30	6	5,962 (b)	- 39,133 (b)	80 (c)	160 (c)	251 (c)	
COLORADO	4.63		1	-----Flat rate-----		-----None-----			
CONNECTICUT	3.00	- 5.00	2	10,000 (b)	- 10,000 (b)	12,500 (f)	24,000 (f)	0	
DELAWARE	2.20	- 5.95	6	5,000	- 60,000	110 (c)	220 (c)	110 (c)	
FLORIDA	No State Income Tax								
GEORGIA	1.00	- 6.00	6	750 (g)	- 7,000 (g)	2,700	5,400	2,700	
HAWAII	1.40	- 8.25	9	2,000 (b)	- 40,000 (b)	1,040	2,080	1,040	
IDAHO (a)	1.60	- 7.80	8	1,104 (h)	- 22,074 (h)	3,100 (d)	6,200 (d)	3,100 (d)	
ILLINOIS	3.00		1	-----Flat rate-----		2,000	4,000	2,000	
INDIANA	3.40		1	-----Flat rate-----		1,000	2,000	1,000	
IOWA (a)	0.36	- 8.98	9	1,211	- 54,495	40 (c)	80 (c)	40 (c)	*
KANSAS	3.50	- 6.45	3	15,000 (b)	- 30,000 (b)	2,250	4,500	2,250	
KENTUCKY	2.00	- 6.00	5	3,000	- 8,000	20 (c)	40 (c)	20 (c)	
LOUISIANA	2.00	- 6.00	3	12,500 (b)	- 25,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
MAINE (a)	2.00	- 8.50	4	4,250 (b)	- 16,950 (b)	4,700	7,850	1,000	
MARYLAND	2.00	- 4.75	4	1,000	- 3,000	2,400	4,800	2,400	
MASSACHUSETTS	5.30		1	-----Flat rate-----		3,300	6,600	1,000	
MICHIGAN (a)	4.0 (y)		1	-----Flat rate-----		3,100	6,200	3,100	
MINNESOTA (a)	5.35	- 7.85	3	19,440 (j)	- 63,860 (j)	3,100 (d)	6,200 (d)	3,100 (d)	
MISSISSIPPI	3.00	- 5.00	3	5,000	- 10,000	6,000	12,000	1,500	
MISSOURI	1.50	- 6.00	10	1,000	- 9,000	2,100	4,200	2,100	* (s)
MONTANA (a)	2.00	- 11.00	10	2,199	- 76,199	1,740	3,480	1,740	*
NEBRASKA (a)	2.56	- 6.84	4	2,400 (k)	- 26,500 (k)	94 (c)	188 (c)	94 (c)	
NEVADA	No State Income Tax								
NEW HAMPSHIRE	State Income Tax is Limited to Dividends and Interest Income Only.								
NEW JERSEY	1.40	- 6.37	6	20,000 (l)	- 75,000 (l)	1,000	2,000	1,500	
NEW MEXICO	1.70	- 6.80	5	5,500 (m)	- 26,000 (m)	3,100 (d)	6,200 (d)	3,100 (d)	
NEW YORK	4.00	- 7.70	7	8,000 (n)	- 500,000 (n)	0	0	1,000	
NORTH CAROLINA (a)	6.00	- 8.25	4	12,750 (o)	- 120,000 (o)	3,100 (d)	6,200 (d)	3,100 (d)	
NORTH DAKOTA	2.10	- 5.54 (p)	5	28,400 (p)	- 311,950 (p)	3,100 (d)	6,200 (d)	3,100 (d)	
OHIO (a)	0.743	- 7.50	9	5,000	- 200,000	1,200 (q)	2,400 (q)	1,200 (q)	
OKLAHOMA	0.50	- 6.75 (r)	8	1,000 (b)	- 10,000 (b)	1,000	2,000	1,000	* (r)
OREGON (a)	5.00	- 9.00	3	2,600 (b)	- 6,500 (b)	151 (c)	302 (c)	151 (c)	* (s)
PENNSYLVANIA	3.07		1	-----Flat rate-----		-----None-----			
RHODE ISLAND	25.0% Federal tax liability (t)								
SOUTH CAROLINA (a)	2.50	- 7.00	6	2,400	- 12,300	3,100 (d)	6,200 (d)	3,100 (d)	
SOUTH DAKOTA	No State Income Tax								
TENNESSEE	State Income Tax is Limited to Dividends and Interest Income Only.								
TEXAS	No State Income Tax								
UTAH	2.30	- 7.00	6	863 (b)	- 4,313 (b)	2,325 (d)	4,650 (d)	2,325 (d)	* (u)
VERMONT (a)	3.6	- 9.50	5	29,050 (v)	- 319,100 (v)	3100 (d)	6200 (d)	3100 (d)	
VIRGINIA	2.00	- 5.75	4	3,000	- 17,000	800	1,600	800	
WASHINGTON	No State Income Tax								
WEST VIRGINIA	3.00	- 6.50	5	10,000	- 60,000	2,000	4,000	2,000	
WISCONSIN	4.60	- 6.75	4	8,610 (w)	- 129,150 (w)	700	1,400	400	
WYOMING	No State Income Tax								
DIST. OF COLUMBIA	5.00	- 9.50 (x)	3	10,000	- 30,000	1,370	2,740	1,370	

Source: The Federation of Tax Administrators from various sources.

- (a) 14 states have statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Michigan, Nebraska and Ohio indexes the personal exemption amounts only.
- (b) For joint returns, the taxes are twice the tax imposed on half the income.
- (c) tax credits.
- (d) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.
- (e) plus a 3% surtax. A special tax table is available for low income taxpayers reducing their tax payments.
- (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$54,500.
- (g) The tax brackets reported are for single individuals. For married households filing separately, the same rates apply to income brackets ranging from \$500 to \$5,000; and the income brackets range from \$1,000 to \$10,000 for joint filers.
- (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charge for each return and a \$15 credit is allowed for each exemption.
- (i) Combined personal exemption and standard deduction.
- (j) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$28,420 to over \$112,910.
- (k) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$4,000 to over \$46,750.
- (l) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$20,000 to over \$150,000.
- (m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$40,000. Married households filing separately pay the tax imposed on half the income. Tax rate is scheduled to decrease in tax year 2005.
- (n) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$16,000 to \$500,000.
- (o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$200,000. Lower exemption amounts allowed for high income taxpayers. Tax rate scheduled to decrease after tax year 2005.
- (p) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$47,450 to \$311,950. An additional \$300 personal exemption is allowed for joint returns or unmarried head of households.
- (q) Plus an additional \$20 per exemption tax credit.
- (r) The rate range reported is for single persons not deducting federal income tax. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$21,000. Separate schedules, with rates ranging from 0.5% to 10%, apply to taxpayers deducting federal income taxes.
- (s) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and to \$5,000 in Oregon.
- (t) Federal Tax Liability prior to the enactment of Economic Growth and Tax Relief Act of 2001.
- (u) One half of the federal income taxes are deductible.
- (v) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$46,700 to over \$307,050.
- (w) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$11,480 to \$172,200. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over.
- (x) Tax rate decreases are scheduled for tax years 2005.
- (y) Tax rate is schedule to decrease to 3.9% after June, 2004.

State Individual Income Taxes
(Tax rates for tax year 2003 -- as of January 1, 2003)

State	---Tax Rates---		# of Brackets	---Income Brackets---		---Personal Exemption---			Federal Tax Ded.
	Low	High		Low	High	Single	Married	Child	
ALABAMA	2.00	5.00	3	500 (b)	3,000 (b)	1,500	3,000	300	*
ALASKA	No State Income Tax								
ARIZONA	2.87	5.04	5	10,000 (b)	150,000 (b)	2,100	4,200	2,300	
ARKANSAS	1.00	6.50 (e)	6	2,999	25,000	20 (c)	40 (c)	20 (c)	
CALIFORNIA (a)	1.00	9.30	6	5,834 (b)	38,921 (b)	80 (c)	160 (c)	251 (c)	
COLORADO	4.63		1	----Flat rate----		-----None-----			
CONNECTICUT	3.00	4.50	2	10,000 (b)	10,000 (b)	12,500 (f)	24,000 (f)	0	
DELAWARE	2.20	5.95	7	5,000	60,000	110 (c)	220 (c)	110 (c)	
FLORIDA	No State Income Tax								
GEORGIA	1.00	6.00	6	750 (g)	7,000 (g)	2,700	5,400	2,700	
HAWAII (h)	1.40	8.25	8	2,000 (b)	40,000 (b)	1,040	2,080	1,040	
IDAHO	1.60	7.80	8	1,087 (h)	21,730 (h)	3,000 (d)	6,000 (d)	3,000 (d)	
ILLINOIS	3.00		1	----Flat rate----		2,000	4,000	2,000	
INDIANA	3.40		1	----Flat rate----		1,000	2,000	1,000	
IOWA (a)	0.36	8.98	9	1,211	54,495	40 (c)	80 (c)	40 (c)	*
KANSAS	3.50	6.45	3	15,000 (b)	30,000 (b)	2,250	4,500	2,250	
KENTUCKY	2.00	6.00	5	3,000	8,000	20 (c)	40 (c)	20 (c)	
LOUISIANA	2.00	6.00	3	10,000 (b)	50,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
MAINE (a) (k)	2.00	8.50	4	4,200 (b)	16,700 (b)	4,700	7,850	1,000	
MARYLAND (aa)	2.00	4.75	4	1,000	3,000	2,400	4,800	2,400	
MASSACHUSETTS	5.00		1	----Flat rate----		4,400	8,800	1,000	
MICHIGAN (a)	4.00 (j)		1	----Flat rate----		3,000	6,000	3,000	
MINNESOTA (a)	5.35	7.85	3	18,710 (k)	61,461 (k)	3,000 (d)	6,000 (d)	3,000 (d)	
MISSISSIPPI	3.00	5.00	3	5,000	10,000	6,000	12,000	1,500	
MISSOURI	1.50	6.00	10	1,000	9,000	2,100	4,200	2,100	*(s)
MONTANA (a)	2.00	11.00	10	2,200	75,400	1,720	3,440	1,720	*
NEBRASKA (a)	2.56	6.84	4	2,400 (l)	26,500 (l)	94 (c)	188 (c)	94 (c)	
NEVADA	No State Income Tax								
NEW HAMPSHIRE	State Income Tax is Limited to Dividends and Interest Income Only.								
NEW JERSEY	1.40	6.37	6	20,000 (m)	75,000 (m)	1,000	2,000	1,500	
NEW MEXICO	1.70	8.20	7	5,500 (n)	65,000 (n)	3,000 (d)	6,000 (d)	3,000 (d)	
NEW YORK	4.00	6.85	5	8,000 (b)	20,000 (b)	0	0	1,000	
NORTH CAROLINA	6.00	8.25	4	12,750 (o)	120,000 (o)	3,000 (d)	6,000 (d)	3,000 (d)	
NORTH DAKOTA	2.10	5.54 (p)	5	27,050 (p)	297,350 (p)	3,000 (d)	6,000 (d)	3,000 (d)	(p)
OHIO (a)	0.743	7.50 (q)	9	5,000	200,000	1,200 (q)	2,400 (q)	1,200 (q)	
OKLAHOMA	0.50	7.00 (r)	8	1,000	10,000	1,000	2,000	1,000	*(r)
OREGON (a)	5.00	9.00	3	2,500 (b)	6,250 (b)	145 (c)	290 (c)	145 (c)	*(s)
PENNSYLVANIA	2.80		1	----Flat rate----		-----None-----			
RHODE ISLAND	25.0% Federal tax liability (t)			---		---			
SOUTH CAROLINA (a)	2.50	7.00	6	2,400	12,000	3,000 (d)	6,000 (d)	3,000 (d)	
SOUTH DAKOTA	No State Income Tax								
TENNESSEE	State Income Tax is Limited to Dividends and Interest Income Only.								
TEXAS	No State Income Tax								
UTAH	2.30	7.00	6	863 (b)	4,313 (b)	2,250 (d)	4,500 (d)	2,250 (d)	*(u)
VERMONT	3.60	9.50	5	27,950	307,050	3000 (d)	6000 (d)	3000 (d)	
VIRGINIA	2.00	5.75	4	3,000	17,000	800	1,600	800	
WASHINGTON	No State Income Tax								
WEST VIRGINIA	3.00	6.50	5	10,000	60,000	2,000	4,000	2,000	
WISCONSIN	4.60	6.75 (w)	4	8,280	124,200	700	1,400	400	
WYOMING	No State Income Tax								
DIST. OF COLUMBIA	4.50	8.70 (x)	3	10,000	40,000	1,370	2,740	1,370	

Source: The Federation of Tax Administrators from various sources.

- (a) Eight states have statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Arkansas, Michigan, Nebraska and Ohio indexes the personal exemption amounts only.
- (b) For joint returns, the taxes are twice the tax imposed on half the income.
- (c) tax credits.
- (d) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.
- (e) A special tax table is available for low income taxpayers reducing their tax payments.
- (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$54,500.
- (g) The tax brackets reported are for single individuals. For married households filing separately, the same rates apply to income brackets ranging from \$500 to \$5,000; and the income brackets range from \$1,000 to \$10,000 for joint filers.
- (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charge for each return and a \$15 credit is allowed for each exemption.
- (i) Combined personal exemption and standard deduction.
- (j) Tax rate scheduled to decrease to 3.9% for tax years after 2003.
- (k) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$27,350 to over \$108,661.
- (l) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$4,000 to over \$46,750.
- (m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$20,000 to over \$150,000.
- (n) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$100,000. Married households filing separately pay the tax imposed on half the income.
- (o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$200,000. Lower exemption amounts allowed for high income taxpayers. Tax rate scheduled to decrease after tax year 2003.
- (p) Rates reported are for short form filers. Long form filers rates range from 2.67% for income under \$3,000 to 12% over \$50,000. Long form filers only can deduct federal income taxes. An additional \$300 personal exemption is allowed for joint returns or unmarried head of households.
- (q) Plus an additional \$20 per exemption tax credit. Rate reported are for tax year 2002, the 2003 rates will not be determined until July, 2003.
- (r) The rate range reported is for single persons not deducting federal income tax. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$21,000. Separate schedules, with rates ranging from 0.5% to 10%, apply to taxpayers deducting federal income taxes.
- (s) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and to \$5,000 in Oregon.
- (t) Federal Tax Liability prior to the enactment of Economic Growth and Tax Relief Act of 2001.
- (u) One half of the federal income taxes are deductible.
- (v) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$46,700 to over \$307,050.
- (w) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$11,040 to \$165,600. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over.
- (x) Tax rate decreases are scheduled for tax years 2004.

State Individual Income Taxes
(Tax rates for tax year 2002 – as of January 1, 2002)

State	---Tax Rates---		# of Brackets	---Income Brackets---		---Personal Exemption---			Federal Tax
	Low	High		Low	High	Single	Married	Child	Ded.
ALABAMA	2.00	5.00	3	500 (b)	3,000 (b)	1,500	3,000	300	*
ALASKA	No State Income Tax								
ARIZONA	2.87	5.04	5	10,000 (b)	150,000 (b)	2,100	4,200	2,300	
ARKANSAS	1.00	7.00 (e)	6	2,999	25,000	20 (c)	40 (c)	20 (c)	
CALIFORNIA (a)	1.00	9.30	6	5,748 (b)	37,725 (b)	79 (c)	158 (c)	247 (c)	
COLORADO	4.63		1	-----Flat rate-----		-----None-----			
CONNECTICUT	3.00	4.50	2	10,000 (b)	10,000 (b)	12,750 (f)	24,000 (f)	0	
DELAWARE	2.20	5.95	7	5,000	60,000	110 (c)	220 (c)	110 (c)	
FLORIDA	No State Income Tax								
GEORGIA	1.00	6.00	6	750 (g)	7,000 (g)	2,700	5,400	2,700	
HAWAII (h)	1.40	8.30	8	2,000 (b)	40,000 (b)	1,040	2,080	1,040	
IDAHO	0.60	7.80	8	1,000 (h)	20,000 (h)	2,900 (d)	5,800 (d)	2,900 (d)	
ILLINOIS	3.00		1	-----Flat rate-----		2,000	4,000	2,000	
INDIANA	3.40		1	-----Flat rate-----		1,000	2,000	1,000	
IOWA (a)	0.36	8.98	9	1,211	54,495	40 (c)	80 (c)	40 (c)	*
KANSAS	3.50	6.45	3	15,000 (b)	30,000 (b)	2,250	4,500	2,250	
KENTUCKY	2.00	6.00	5	3,000	8,000	20 (c)	40 (c)	20 (c)	
LOUISIANA	2.00	6.00	3	10,000 (b)	50,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
MAINE (a) (k)	2.00	8.50	4	4,150 (b)	16,500 (b)	2,850	5,700	2,850	
MARYLAND (aa)	2.00	4.75	4	1,000	3,000	2,400	4,800	2,400	
MASSACHUSETTS	5.30		1	-----Flat rate-----		4,400	8,800	1,000	
MICHIGAN (a)	4.10 (j)		1	-----Flat rate-----		3,000	6,000	3,000	
MINNESOTA (a)	5.35	7.85	3	18,710 (k)	61,461 (k)	2,900 (d)	5,800 (d)	2,900 (d)	
MISSISSIPPI	3.00	5.00	3	5,000	10,000	6,000	12,000	1,500	
MISSOURI	1.50	6.00	10	1,000	9,000	2,100	4,200	2,100	* (s)
MONTANA (a)	2.00	11.00	10	2,200	75,400	1,720	3,440	1,720	*
NEBRASKA (a)	2.51	6.68	4	2,400 (l)	26,500 (l)	94 (c)	188 (c)	94 (c)	
NEVADA	No State Income Tax								
NEW HAMPSHIRE	State Income Tax is Limited to Dividends and Interest Income Only.								
NEW JERSEY	1.40	6.37	6	20,000 (m)	75,000 (m)	1,000	2,000	1,500	
NEW MEXICO	1.70	8.20	7	5,500 (n)	65,000 (n)	2,900 (d)	5,800 (d)	2,900 (d)	
NEW YORK	4.00	6.85	5	8,000 (b)	20,000 (b)	0	0	1,000	
NORTH CAROLINA	6.00	8.25	4	12,750 (o)	120,000 (o)	2,900 (d)	5,800 (d)	2,900 (d)	
NORTH DAKOTA	2.10	5.54 (p)	5	27,050 (p)	297,350 (p)	2,900 (d)	5,800 (d)	2,900 (d)	(p)
OHIO (a)	0.74	7.50 (q)	9	5,000	200,000	1,150 (q)	2,300 (q)	1,150 (q)	
OKLAHOMA	0.50	6.65 (r)	8	1,000	10,000	1,000	2,000	1,000	* (r)
OREGON (a)	5.00	9.00	3	2,500 (b)	6,250 (b)	145 (c)	290 (c)	145 (c)	* (s)
PENNSYLVANIA	2.80		1	-----Flat rate-----		-----None-----			
RHODE ISLAND	25.0% Federal tax liability (t)				---	---	---	---	
SOUTH CAROLINA (a)	2.50	7.00	6	2,400	12,000	2,900 (d)	5,800 (d)	2,900 (d)	
SOUTH DAKOTA	No State Income Tax								
TENNESSEE	State Income Tax is Limited to Dividends and Interest Income Only.								
TEXAS	No State Income Tax								
UTAH	2.30	7.00	6	863 (b)	4,313 (b)	2,175 (d)	4,350 (d)	2,175 (d)	* (u)
VERMONT	24.0% Federal tax liability (t)				---	---	---	---	
VIRGINIA	2.00	5.75	4	3,000	17,000	800	1,600	800	
WASHINGTON	No State Income Tax								
WEST VIRGINIA	3.00	6.50	5	10,000	60,000	2,000	4,000	2,000	
WISCONSIN	4.60	6.75 (v)	4	8,280	124,200	700	1,400	400	
WYOMING	No State Income Tax								
DIST. OF COLUMBIA	4.50	9.3 (w)	3	10,000	40,000	1,370	2,740	1,370	
	2.62	6.89							

Source: The Federation of Tax Administrators from various sources.

- (a) Seven states have statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Michigan, Nebraska and Ohio indexes the personal exemption amounts only.
- (b) For joint returns, the taxes are twice the tax imposed on half the income.
- (c) tax credits.
- (d) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.
- (e) A special tax table is available for low income taxpayers reducing their tax payments.
- (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$52,500.
- (g) The tax brackets reported are for single individuals. For married households filing separately, the same rates apply to income brackets ranging from \$500 to \$5,000; and the income brackets range from \$1,000 to \$10,000 for joint filers.
- (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charge for each return and a \$15 credit is allowed for each exemption.
- (i) Combined personal exemption and standard deduction.
- (j) Tax rate scheduled to decrease to 4.0% for tax year 2003.
- (k) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$27,350 to over \$108,661.
- (l) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$4,000 to over \$46,750.
- (m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$20,000 to over \$150,000.
- (n) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$100,000. Married households filing separately pay the tax imposed on half the income.
- (o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$200,000. Lower exemption amounts allowed for high income taxpayers. Tax rate scheduled to decrease after tax year 2003.
- (p) Rates reported are for short form filers. Long form filers rates range from 2.67% for income under \$3,000 to 12% over \$50,000. Long form filers only can deduct federal income taxes. An additional \$300 personal exemption is allowed for joint returns or unmarried head of households.
- (q) Plus an additional \$20 per exemption tax credit. Rate reported are for tax year 2001, the 2002 rates will not be determined until July, 2001.
- (r) The rate range reported is for single persons not deducting federal income tax. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$21,000. Separate schedules, with rates ranging from 0.5% to 10%, apply to taxpayers deducting federal income taxes.
- (s) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and to \$5,000 in Oregon.
- (t) Federal Tax Liability prior to the enactment of economic Growth and Tax Relief Act of 2001.
- (u) One half of the federal income taxes are deductible.
- (v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$11,040 to \$165,600. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over.
- (w) Tax rate decreases are scheduled for tax years 2003.

State Individual Income Taxes
(Tax rates for tax year 2001 -- as of January 1, 2001)

State	--Tax Rates--		# of Brackets	--Income Brackets--		--Personal Exemption--			Federal Tax Ded.
	Low	High		Low	High	Single	Married	Child	
ALABAMA	2.0	- 5.0	3	500 (b)	- 3,000 (b)	1,500	3,000	300	*
ALASKA	No State Income Tax								
ARIZONA	2.87	- 5.04	5	10,000 (b)	- 150,000 (b)	2,100	4,200	2,300	
ARKANSAS	1.0	- 7.0 (e)	6	2,999	- 25,000	20 (c)	40 (c)	20 (c)	
CALIFORNIA (a)	1.0	- 9.30	6	5,454 (b)	- 35,792 (b)	72 (c)	142 (c)	227 (c)	
COLORADO	4.63	- 4.63	1	----Flat rate----		-----None-----			
CONNECTICUT	3.0	- 4.50	2	10,000 (b)	- 10,000 (b)	12,000 (f)	24,000 (f)	0	
DELAWARE	2.20	- 5.95	7	5,000	- 60,000	110 (c)	220 (c)	110 (c)	
FLORIDA	No State Income Tax								
GEORGIA	1.0	- 6.0	6	750 (g)	- 7,000 (g)	2,700	5,400	2,700	
HAWAII (h)	1.50	- 8.50	8	2,000 (b)	- 40,000 (b)	1,040	2,080	1,040	
IDAHO	2.0	- 8.20	8	1,000 (i)	- 20,000 (i)	2,900 (d)	5,800 (d)	2,900 (d)	
ILLINOIS	3.0	- 3.00	1	----Flat rate----		2,000	4,000	2,000	
INDIANA	3.40	- 3.40	1	----Flat rate----		1,000	2,000	1,000	
IOWA (a)	0.36	- 8.98	9	1,162	- 52,290	40 (c)	80 (c)	40 (c)	*
KANSAS	3.5	- 6.45	3	15,000 (b)	- 30,000 (b)	2,250	4,500	2,250	
KENTUCKY	2.0	- 6.0	5	3,000	- 8,000	20 (c)	40 (c)	20 (c)	
LOUISIANA	2.0	- 6.0	3	10,000 (b)	- 50,000 (b)	4,500 (j)	9,000 (j)	1,000 (j)	*
MAINE (a) (k)	2.0	- 8.5	4	4,150 (b)	- 16,500 (b)	2,850	5,700	2,850	
MARYLAND (aa)	2.0	- 4.8	4	1,000	- 3,000	2,100	4,200	2,100	
MASSACHUSETTS	5.6	- 5.60	1	----Flat rate----		4,400	8,800	1,000	
MICHIGAN (a)	4.2 (l)	- 4.20	1	----Flat rate----		2,800	5,600	2,800	
MINNESOTA (a)	5.35	- 7.85	3	17,570 (m)	- 57,710 (m)	2,900 (d)	5,800 (d)	2,900 (d)	
MISSISSIPPI	3.0	- 5.0	3	5,000	- 10,000	6,000	12,000	1,500	
MISSOURI	1.5	- 6.0	10	1,000	- 9,000	2,100	4,200	2,100	* (u)
MONTANA (a)	2.0	- 11.0	10	2,100	- 73,000	1,610	3,220	1,610	*
NEBRASKA (a)	2.51	- 6.68	4	2,400 (n)	- 26,500 (n)	91 (c)	182 (c)	91 (c)	
NEVADA	No State Income Tax								
NEW HAMPSHIRE	State Income Tax is Limited to Dividends and Interest Income Only.								
NEW JERSEY	1.4	- 6.37	6	20,000 (o)	- 75,000 (o)	1,000	2,000	1,500	
NEW MEXICO	1.7	- 8.2	7	5,500 (p)	- 65,000 (p)	2,900 (d)	5,800 (d)	2,900 (d)	
NEW YORK	4.0	- 6.85	5	8,000 (b)	- 20,000 (b)	0	0	1,000	
NORTH CAROLINA	6.0	- 7.75	3	12,750 (q)	- 60,000 (q)	2,500 (q)	5,000 (q)	2,500 (q)	
NORTH DAKOTA	2.67	- 12.0 (r)	8	3,000	- 50,000	2,900 (d)	5,800 (d)	2,900 (d)	* (r)
OHIO (a)	0.69	- 6.98 (s)	9	5,000	- 200,000	1,050 (s)	2,100 (s)	1,050 (s)	
OKLAHOMA	0.50	- 6.75 (t)	8	1,000	- 10,000	1,000	2,000	1,000	* (t)
OREGON (a)	5.0	- 9.0	3	2,350 (b)	- 5,850 (b)	132 (c)	264 (c)	132 (c)	* (u)
PENNSYLVANIA	2.8	- 2.80	1	----Flat rate----		None-----			
RHODE ISLAND	25.5% Federal tax liability (v)			---		---	---	---	
SOUTH CAROLINA (a)	2.5	- 7.0	6	2,310	- 11,550	2,900 (d)	5,800 (d)	2,900 (d)	
SOUTH DAKOTA	No State Income Tax								
TENNESSEE	State Income Tax is Limited to Dividends and Interest Income Only.								
TEXAS	No State Income Tax								
UTAH	2.3	- 7.0	6	750 (b)	- 3,750 (b)	2,175 (d)	4,350 (d)	2,175 (d)	* (w)
VERMONT	24.0% Federal tax liability (x)			---		---	---	---	
VIRGINIA	2.0	- 5.75	4	3,000	- 17,000	800	1,600	800	
WASHINGTON	No State Income Tax								
WEST VIRGINIA	3.0	- 6.5	5	10,000	- 60,000	2,000	4,000	2,000	
WISCONSIN	4.6	- 6.75 (y)	4	1,500	- 112,500	700	1,400	400	
WYOMING	No State Income Tax								
DIST. OF COLUMBIA	5.0	- 9.0 (z)	3	10,000	- 30,000	1,370	2,740	1,370	

- (a) Seven states have statutory provision for automatic adjustment of tax brackets, personal exemption or standard deduction to the rate of inflation. Michigan, Nebraska and Ohio indexes the personal exemption amounts only.
- (b) For joint returns, the taxes are twice the tax imposed on half the income.
- (c) tax credits.
- (d) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.
- (e) A special tax table is available for low income taxpayers reducing their tax payments.
- (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$52,500.
- (g) The tax brackets reported are for single individuals. For married households filing separately, the same rates apply to income brackets ranging from \$500 to \$5,000; and the income brackets range from \$1,000 to \$10,000 for joint filers.
- (h) For tax years beginning after 2001, the tax rates range from 1.4% to 8.25% for the same tax brackets.
- (i) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charge for each return and a \$15 credit is allowed for each exemption.
- (j) Combined personal exemption and standard deduction.
- (k) Income levels in each tax bracket will income for tax years 2002 and beyond.
- (l) Tax rate scheduled to decrease to 4.1% for tax year 2002.
- (m) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$25,680 to over \$102,030.
- (n) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$4,000 to over \$46,750.
- (o) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$20,000 to over \$150,000.
- (p) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$100,000. Married households filing separately pay the tax imposed on half the income.
- (q) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$100,000. Lower exemption amounts allowed for high income taxpayers.
- (r) Taxpayers have the option of paying 14% of the adjusted federal income tax liability, without a deduction of federal taxes. And additional \$300 personal exemption is allowed for joint returns or unmarried head of households.
- (s) Plus an additional \$20 per exemption tax credit. Rate reported are for tax year 2000, the 2001 rates will not be determined until July, 2001.
- (t) The rate range reported is for single persons not deducting federal income tax. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$21,000. Separate schedules, with rates ranging from 0.5% to 10%, apply to taxpayers deducting federal income taxes.
- (u) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and to \$3,000 in Oregon.
- (v) Tax rate scheduled to decrease to 25% of Federal tax liability for tax years 2002.
- (w) One half of the federal income taxes are deductible.
- (x) If Vermont tax liability for any taxable year exceeds the tax liability determinable under federal tax law in effect on December 31, 1999, the taxpayer will be entitled to a credit of 106% of the excess tax.
- (y) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$10,000 to \$150,000.
- (z) Tax rate decreases are scheduled for tax years 2002 and 2003.
- (aa) The top tax rate is scheduled to decline to 4.75% for tax years beginning after 2001.

State Individual Income Taxes
(Tax rates for tax year 2000 -- as of December 31, 1999)

State	---Tax Rates---		# of Brackets	---Income Brackets---		--- Standard Deduction--		---Personal Exemption---		Federal Tax Ded.
	Low	High		Low	High	Single	Joint	Single	Child	
ALABAMA	2.00	0.05	3	500	3,000	2,000	4000	1,500	300	*
ALASKA	No State Income Tax									
ARIZONA	2.87	5.04	5	10,000	150,000	3,600	7200	2,100	2,300	
ARKANSAS	1.00	7.00	6	3,000	25,000	2000	4000		20 (c)	
CALIFORNIA (a)	1.00	9.30	6	5,131	33,673	2642	5284	72	227 (c)	
COLORADO	5% of federal taxable income									
CONNECTICUT	3.00	4.50	2	10,000	10,000			\$ 12,000 (e)	0	
DELAWARE	0.00	6.40	7	2,000	30,000	3250	4000	100 (c)	100 (c)	
FLORIDA	No State Income Tax									
GEORGIA	1.00	6.00	6	750	7,000	2,300	3000	2,700	2,700	
HAWAII (h)	1.60	8.75	9	2,000	40,000	1,500	1900	1,040	1,040	
IDAHO	2.00	8.20	8	1,000	20,000	4,300	7350	2,750	2,750	
ILLINOIS	3.00	3.00	1	-----Flat rate-----				1,650	1,650	
INDIANA	3.40	3.40	1	-----Flat rate-----				1,000	1,000	
IOWA (a)	0.36	8.98	9	1,148	51,120	1460	3590	40 (c)	40 (c)	*
KANSAS	3.50	6.45	3	15,000	30,000	3,000	6000	2,250	2,250	
KENTUCKY	2.00	6.00	5	3,000	8,000	1500	1500	20 (c)	20 (c)	
LOUISIANA	2.00	6.00	3	10,000	50,000			4500 (m)	1,000	*
MAINE (a) (k)	2.00	8.50	4	4,150	16,500	4,300	7200	2,750	2,750	
MARYLAND (aa)	2.00	4.85	4	1,000	3,000	2,000	4000	1,850	1,850	
MASSACHUSETTS	5.95/12.00		1	-----Flat rate-----				4,400	1,000	
MICHIGAN (a)	4.40	4.40	1	-----Flat rate-----				2,800	2,800	
MINNESOTA (a)	5.50	8.00	3	\$ 17,250 (o)	\$ 56,680 (o)	4,300	7200	2,750	2,750	
MISSISSIPPI	3.00	5.00	3	5,000	10,000	2,300	4600	6,000	1,500	
MISSOURI	1.50	6.00	10	1,000	9,000	4,300	7200	2,100	1,200	*
MONTANA (a)	2.00	11.00	10	2,000	70,400	\$ 3,020 (p)	\$ 6,040 (p)	1,610	1,610	*
NEBRASKA (a)	2.51	6.68	4	2,400	26,500	4300	7200	89 (c) (q)	89 (c) (q)	
NEVADA	No State Income Tax									
NEW HAMPSHIRE	5.00							2400		
NEW JERSEY	1.40	6.37	6	20,000	75,000			1,000	1,500	
NEW MEXICO	1.70	8.20	7	\$ 5,500 (t)	\$ 65,000 (t)	4,300	7200	2,750	2,750	
NEW YORK	4.00	6.85	5	8,000	20,000	7500	13000		1,000	
NORTH CAROLINA	6.00	7.75	3	12,750	60,000	3,000	5000	2,750 (r)	2,750 (r)	
NORTH DAKOTA	14% of federal income tax liability									*
OHIO (a)	0.72	7.23	9	5,000	200,000			1,050 (g)	1050 (g)	
OKLAHOMA	0.50	6.75	8	1,000	10,000	\$ 2,000 (s)	\$ 2,000 (s)	1,000	1,000	*
OREGON (a)	5.00	9.00	3	2,300	5,800	1800	3000	132 (c)	132 (c)	*
PENNSYLVANIA	2.80	2.80	1	-----Flat rate-----						
RHODE ISLAND	26.5% of federal income tax liability									
SOUTH CAROLINA (a)	2.50	7.00	6	2,310	11,550	4,300	7200	2,750	2,750	
SOUTH DAKOTA	No State Income Tax									
TENNESSEE	6.00	6.00								
TEXAS	No State Income Tax									
UTAH	2.30	7.00	6	750	3,750	4,250	7100	\$ 2,063 (v)	\$ 2,063 (v)	*
VERMONT	25% of federal income tax liability									
VIRGINIA	2.00	0.06	4	3,000	17,000	3000	5000	800	800	
WASHINGTON	No State Income Tax									
WEST VIRGINIA	3.00	6.50	5	10,000 (i)	60,000 (i)			2,000	2,000	
WISCONSIN	4.77	6.77	3	7,500 (j)	15,000 (j)	5,200 (k)	8,900 (k)	0	50	
WYOMING	No State Income Tax									
DIST. OF COLUMBIA	6.00	9.50	3	10,000	20,000	2,000	2000	1,370	1,370	

Source: The Federation of Tax Administrators from various sources.

- (a) Seven states have statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Michigan, Nebraska and Ohio indexes the personal exemption amounts only.
- (b) For joint returns, the taxes are twice the tax imposed on half the income.
- (c) tax credits.
- (d) These states allow personal exemption or standard deductions as provided in the IRC. Utah allows a personal exemption equal to three-fourths the federal exemptions.
- (e) A special tax table is available for low income taxpayers reducing their tax payments.
- (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$52,500.
- (g) The tax brackets reported are for single individuals. For married households filing separately, the same rates apply to income brackets ranging from \$500 to \$5,000; and the income brackets range from \$1,000 to \$10,000 for joint filers.
- (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charge for each return and a \$15 credit is allowed for each exemption.
- (i) Combined personal exemption and standard deduction.
- (j) Tax rate scheduled to decrease to 4.0% for tax year 2003.
- (k) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$27,350 to over \$108,661.
- (l) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$4,000 to over \$46,750.
- (m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$20,000 to over \$150,000.
- (n) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$100,000. Married households filing separately pay the tax imposed on half the income.
- (o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$200,000. Lower exemption amounts allowed for high income taxpayers. Tax rate scheduled to decrease after tax year 2003.
- (p) Rates reported are for short form filers. Long form filers rates range from 2.67% for income under \$3,000 to 12% over \$50,000. Long form filers only can deduct federal income taxes. An additional \$300 personal exemption is allowed for joint returns or unmarried head of households.
- (q) Plus an additional \$20 per exemption tax credit. Rate reported are for tax year 2001, the 2002 rates will not be determined until July, 2001.
- (r) The rate range reported is for single persons not deducting federal income tax. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$21,000. Separate schedules, with rates ranging from 0.5% to 10%, apply to taxpayers deducting federal income taxes.
- (s) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and to \$5,000 in Oregon.
- (t) Federal Tax Liability prior to the enactment of economic Growth and Tax Relief Act of 2001.
- (u) One half of the federal income taxes are deductible.
- (v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$11,040 to \$165,600. An additional \$250 exemption is provided for each taxpayer or spouse age 65 or over.
- (w) Tax rate decreases are scheduled for tax years 2003.