(Tax rates for tax year 2022 -- as of January 1, 2023)

State	Tax Rat	te Range	e (in percents)	Number of	Incon	ne Bra	ckets	Per	sonal Exemptio	ons	Standard D	eduction	Federal Income
	Low		High	Brackets	Lowest		Highest	Single	Married	Dependents	Single	Married	Tax Deductible
Alabama	2.000	_	5.000	3	\$500 (b)	_	\$3,001 (b)	\$1,500	\$3,000	\$500 (e)	\$3,000 (z)	\$8,500 (z)	Yes
Alaska								ite Income Tax	. ,			. ,	1
Arizona (a)	2.500			1 1	F	lat rate	<u></u>			\$100 (c)	\$12,950	\$25,900	
Arkansas (a)	2.000	_	4.900 (f)	3	\$4,300	_	\$8,501	\$29 (c)	\$58 (c)	\$29 (c)	\$2,270	\$4,540	
California (a)	1.000		12.300 (g)	9	\$10,099 (b)	_	\$677,275 (b)	\$140 (c)	\$280 (c)	\$433 (c)	\$5,202 (a)	\$10,404 (a)	
Colorado	4.400		(0)	1 1		lat rate	. , , , ,	(d)			\$13,850 (d)	\$27,700 (d)	
Connecticut	3.000	_	6.990	7	\$10,000 (b)	-	\$500,000 (b)	\$15,000 (h)	\$24,000 (h)	\$0	(h)		
Delaware	0.000	_	6.600	7	\$2,000	_	\$60,001	\$110 (c)	\$220 (c)	\$110 (c)	\$3,250	\$6,500	
District Of Columbia	4.000	_	10.750	7	\$10,000	_	\$1,000,000	(d)			\$13,850 (d)	\$27,700 (d)	
Florida			2017-0-0	1 1	+ = 0,000			ite Income Tax	(=,	(=,	1 7 20,000 (0,	ψ= <i>i</i> γ, σσ (σ, γ	l
Georgia	1.000	_	5.750	6	\$750 (i)	_	\$7,001 (i)	\$2,700	\$7,400	\$3,000	\$5,400	\$7,100	
Hawaii	1.400	_	11.000	12	\$2,400 (b)	_	\$200,000 (b)	\$1,144	\$2,288	\$1,144	\$2,200	\$4,400	
Idaho (a)	5.800	_	11.000	1		lat rate	. , , , ,	(d)		· ·	\$13,850 (d)	\$27,700 (d)	
Illinois (a)	4.950			1	F			\$2,425	\$4,850	\$2,425		φ27,700 (d) 	
Indiana	3.150			1	F			\$1,000	\$2,000	\$2,500 (j)			
lowa (a)	4.400	_	6.000 (bb)	4	\$6,000	-	\$75,000	\$40 (c)	\$80 (c)	\$40 (c)			Yes
Kansas	3.100	_	5.700	3	\$15,000 (b)	_	\$30,000 (b)	\$2,250	\$4,500	\$2,250	\$3,500	\$8,000	103
Kentucky	4.500		3.700	1	. , ,	lat rate		Ψ2,230	No		\$2,980	\$5,960	
Louisiana	1.850	_	4.250 (bb)	3	\$12,500 (b)	-	\$50,001 (b)	\$4,500 (k)	\$9,000 (k)	\$1,000	(k)		
Maine (a)	5.800	_	7.150	3	\$24,500 (b)	_	\$58,050 (b)	\$4,700	\$9,400	\$4,700	\$13,850 (d)	\$27,700 (d)	
Maryland	2.000	_	5.750	8	\$1,000 (I)	_	\$250,000 (I)	\$3,200	\$6,400	\$3,200	\$2,350 (a)	\$4,700 (a))
Massachusetts	5.000	(m)	5.750	1	ψ1,000 (i) F		. , , , , , , , , , , , , , , , , , , ,	\$4,400	\$8,800	\$1,000	Ψ2,030 (da)	ψ -1 ,700 (αα	,
Michigan (a)	4.250	(111)		1	F			\$5,000	\$10,000	\$5,000			
Minnesota (a)	5.350	_	9.850	4	\$30,070 (n)	- -	# 4000044 ()	(d)		\$4,450	\$13,850 (d)	\$27,700 (d)	
Mississippi	0.000	_	5.000	2		0,000		\$6,000	\$12,000	\$1,500	\$2,300	\$4,600	
Missouri (a)	0.000	_	4.950	8	\$1,207	-	\$8,449	(d)			\$13,850 (d)	\$27,700 (d)	Yes (p)
Montana (a)	1.000	_	6.750	7	\$3,600	_	\$21,600	\$2,700	\$5,400	\$2,700		\$11,080 (a)	
Nebraska (a)	2.460	_	6.640 (bb)		\$3,700 (b)	_	\$35,730 (b)	\$157 (c)	\$314 (c)	\$157 (c)	\$7,900	\$15,800 (dd)	γ (Ες (Ε)
Nevada	2.400		0.040 (66)	1 - 1	ψο,7 ου (b)			ite Income Tax	ψο1+ (c)	Ψ137 (c)	μ ψ/,/ου	Ψ13,000	I
New Hampshire					Ş	tate Ind	come Tax of 5% on I		rest Income Only	,			
New Jersey	1.400	_	10.750	 7	\$20,000 (q)		\$1 million (q)	\$1,000	\$2,000	\$1,500			
New Mexico	1.700	_	5.900	5	\$5,500 (q)	_	\$210,000 (r)	φ1,000 (d)			\$13,850 (d)	\$27,700 (d)	
New York (a)	4.000	_	10.900	9	\$8,500 (r)	_	\$25 million (s)	\$0	\$0	\$1,000	\$8,000	\$27,700 (d) \$16,050	
North Carolina	4.750		10.700	1		lat rate			φο None		\$10,750	\$21,500	
North Dakota (a)	1.100	_	2.900	5	\$44,725 (t)	- -	\$491,350 (t)	(d) -			\$13,850 (d)	\$27,700 (d)	
Ohio (a)	0.000		3.990	5	\$26,050	_	\$115,300 (t)	\$1,900 (u)	\$3,800 (u)	\$1,900 (u)		ψ27,700 (d) 	
Oklahoma	0.250	_	4.750	6	\$1,000 (v)	_	\$7,200 (v)	\$1,000 (d) \$1,000	\$2,000 (d)	\$1,000 (d) \$1,000	\$6,350	\$12,700	
Oregon (a)	4.750	_	9.900	4	\$4,050 (v)	_	\$125,000 (b)	\$1,000 \$236 (c)	\$472 (c)	\$1,000 \$236 (c)	\$2,605	\$5,210	Yes (p)
Pennsylvania	3.070	_	7.700	1		- lat rate		\$230 (C)	۳472 (c) None		\$2,003	φ3,210 	1 es (p)
Rhode Island (a)	3.750	_	5.990	3	\$73,450	iat i att	\$166,950	\$4,350	\$8,700	\$4,350	\$9,300 (z)	\$18,600 (z)	
South Carolina (a)	0.000	_	6.400 (bb)		\$3,200	_	\$166,730	(d) -			\$13,850 (d)	\$10,000 (2) \$27,700 (d)	
South Dakota	0.000	-	6.400 (bb)	3	\$3,200	-		ite Income Tax	- (d)	(d)	1 \$13,030 (u)	\$27,700 (u)	
								ite Income Tax ite Income Tax					
Tennessee Texas								ite income Tax ite Income Tax					
Utah	4 050			l 1 l	Е	lat rate	ı	le income rax			I ()	(141)	ı
	4.850 3.350		8.750	1		lat rate		¢4 500	\$0.000	¢4 500	(w) \$4,500	(w) \$13.050	
Vermont (a)		=		4	\$45,400 (x)	-	\$229,500 (x)	\$4,500	\$9,000 \$1,840	\$4,500	\$6,500	\$13,050 \$15,000	
Virginia Washington	2.000	-	5.750	4	\$3,000	-	\$17,001	\$930	\$1,860	\$930	\$7,500	\$15,000	I
Washington	0.000		(500	-	¢40.000		ı	te Income Tax	¢ 4 000	40.000 I	1		ı
West Virginia	3.000	-	6.500	5	\$10,000	-	\$60,000	\$2,000	\$4,000	\$2,000	 #407/0/1	 #00 (00 ()	
Wisconsin (a)	3.540	-	7.650	4	\$13,810 (y)	-	\$304,170 (y)	\$700	\$1,400	\$700	\$12,760 (z)	\$23,620 (z)	I
Wyoming	ļ						No Sta	ite Income Tax					

SOURCE:

The Federation of Tax Administrators, January 2022.

http://www.taxadmin.org/current-tax-rates

NOTES:

(a) 16 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. Oregon does not index the income brackets for \$125,000 and over.

- 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/standard deduction 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 \$84,500.
- $(g) \ California \ imposes \ an \ additional \ 1\% \ tax \ on \ taxable \ income \ over \ \$1 \ million, \ making \ the \ maximum \ rate \ 13.3\% \ over \ \$1 \ million.$
- (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 and 3% rate are phased out for higher income taxpayers until they are eliminated for households earning over \$101,500.
- (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.
- (I) 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) Short-term capital gains in Massachusetts istaxed at 12% rate. An additional tax of 4% on income of \$1 million.

 (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 \$43,950 to \$304,971.
- (o) Mississippi eliminated the middle tax bracket making the income tax a flat rate above \$10,000 plus exemptions and deductions. Rate decreases in 2024. (p) 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 \$7,800 for all filers in Oregon.
- (q) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 10.75%, with 8 brackets and the same high and low income ranges.
- (r) 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 \$315,000. (s) The income brackets reported for New York are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$17,150 to \$25 million.
- (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 \$74,750 to \$491,350.
- (u) Ohio provides an additional tax credit of \$20 per exemption. Exemption amounts reduced for higher income taxpayers. Business income taxes at a flat 3% rate.
- (w Utah provides a tax credit equal to 6% of the federal personal exemption amounts (and 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 \$75,850 to \$279,450.
- (y) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply income brackets ranging from \$18,420, to \$405,550.

(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 \$12,200.

- (z) Alabama standard deduction is phased out for incomes over \$25,000. Rhode Island exemptions & standard deductions phased out for incomes over \$233,750; Wisconsin standard deduction phases out for income over \$16,989.
- (aa) Standard deduction amounts reported are maximums, Maryland standard deduction is 15% of AGI; Montana, 20% of AGI.

 (bb) Louisiana tax rates may be adjusted down if revenue trigger is met on April 1st. Iowa is phasing-in a flat rate by 2027, while Nebraska and South Carolina is phasing-in a reduced top rate by 2027.

(Tax rates for tax year 2022 -- as of January 1, 2022)

State	Tax Rate Ra	ange (in percents)	Number of	Incor	ne Br	ackets	Per	sonal Exemptio	ns	Standard D	eduction	Federal Income
	Low	High	Brackets	Lowest		Highest	Single	Married	Dependents	Single	Married	Tax Deductible
Alabama	2.000 -	- 5.000	3	\$500 (b)	_	\$3,001 (b)	\$1,500	\$3,000	\$500 (e)	\$2,500 (y)	\$7,500 (y)	Yes
Alaska			1	, , ,			ate Income Tax	1 - 7	, , , ,	1 /	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Arizona (a)	2.590 -	4.500	4	\$27,808 (b)	_	\$166,843 (b)	l		\$100 (c)	\$12,550	\$25,100	
Arkansas (a)	2.000 -		3	\$4,300	_	\$8,501	\$29 (c)	\$58 (c)	\$29 (c)	\$2,200	\$4,400	
California (a)	1.000	12.300 (g)	9	\$9,325 (b)	_	\$625,369 (b)	\$129 (c)	\$258 (c)	\$400 (c)	\$4,803 (a)	\$9,606 (a)	
Colorado	4.550	12.500 (6)	1 1			te	(d)			\$12,950 (d)	\$25,900 (d)	
Connecticut	3.000 -	- 6.990	7	\$10,000 (b)	-	\$500,000 (b)	\$15,000 (h)	\$24,000 (h)	\$0		(h)	
Delaware	0.000		7	\$2,000	_	\$60,001	\$110 (c)	\$220 (c)	\$110 (c)	\$3,250	\$6,500	
District Of Columbia	4.000	- 9.750	6	\$10,000	_	\$1,000,000	(d)			\$12,950 (d)	\$5,500 (d)	
Florida	4.000	7.730	0	\$10,000	-		ate Income Tax	- (u)	(u)	\$12,730 (u)	\$23,700 (u)	1
Georgia	1.000 -	- 5.750	6	\$750 (i)	_	\$7,001 (i)	\$2,700	\$7,400	\$3,000	\$5,400	\$7,100	
Hawaii	1.400 -	44.000	12	\$2,400 (b)	_	\$200,000 (b)	\$1,144	\$2,288	\$1,144	\$2,200	\$4,400	
Idaho (a)	1.125 -	. =	5	\$1,568 (b)	_	\$7,939 (b)	(d)			\$12,950 (d)	\$25,900 (d)	
Illinois (a)	4.950	0.000	1		lat ra	te	\$2,375	\$4,750	\$2,375		φ23,700 (d) 	
Indiana	3.230		1			te	\$1,000	\$2,000	\$2,500 (j)			
Iowa (a)	0.330 -	- 8.530	9	\$1,743	-	\$78,435	\$40 (c)	\$80 (c)	\$40 (c)	\$2,210 (a)	\$5,450 (a)	Yes
Kansas	3.100 -		3	\$15,000 (b)	_	\$30,000 (b)	\$2,250	\$4,500	\$2,250	\$3,500	\$8,000	103
Kentucky	5.000	3.700	1 1			#50,000 (b)	Ψ2,230	ψ - ,500 No		\$2,770	\$2,770	
Louisiana	1.850 -	- 4.250	3	\$12,500 (b)	- -	\$50,001 (b)	\$4,500 (k)	\$9,000 (k)	\$1,000	ψ2,770 (k)		Yes
Maine (a)	5.800		3	\$12,500 (b) \$23,000 (l)	_	\$50,001 (b) \$54,450 (l)	\$4,450	\$8,900 (k)	\$1,000 \$4,450	\$12,950 (d)	\$25,900 (d)	163
Maryland	2.000		8	\$1,000 (n)	_	\$250,000 (m)	\$3,200	\$6,400	\$3,200	\$12,750 (d) \$2,350 (z)	\$4,700 (d)	
•	5.000	5.730				\$230,000 (III) te	4,400					
Massachusetts			1				,	\$8,800	\$1,000 \$4,000			
Michigan (a)	4.250	0.050	1 1			te	4,900	\$9,800	\$4,900 \$4,250	 #40.050 (-I)	 ¢25,000 (-1)	
Minnesota (a)	5.350 -		4	\$28,080 (n)	-	\$171,221 (n)	(d)		\$4,350 \$4,500	\$12,950 (d)	\$25,900 (d)	
Mississippi	0.000 -	5.000	3	\$5,000	-	\$10,001	\$6,000	\$12,000	\$1,500	\$2,300	\$4,600	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
Missouri (a)	1.500 -	5.300	9	\$1,121	-	\$8,968	(d)	\/		\$12,950 (d)	\$25,900 (d)	Yes (o)
Montana (a)	1.000 -	- 6.750	7	\$2,900	-	\$17,400	\$2,580	\$5,160	\$2,580	\$4,830 (z)	\$9,660 (z)	Yes (o)
Nebraska (a)	2.460 -	- 6.840	4	\$3,340 (b)	-	\$32,210 (b)	•	\$284 (c)	\$142 (c)	\$7,100	\$14,200	
Nevada							ate Income Tax					
New Hampshire						ncome Tax of 5% on		•		İ		1
New Jersey	1.400 -	- 10.750	7	\$20,000 (p)	-	\$1 million (p)	\$1,000	\$2,000	\$1,500			
New Mexico	1.700 -	3.700	5	\$5,500 (q)	-	\$210,000 (q)	(d)			\$12,950 (d)	\$25,900 (d)	
New York (a)	4.000 -	- 10.900	9	\$8,500 (r)	-	\$23 million (r)	\$0	\$0	\$1,000	\$8,000	\$16,050	
North Carolina	4.990		1 1		lat ra	te		None		\$10,750	\$21,500	
North Dakota (a)	1.100 -	- 2.900	5	\$41,775 (s)	-	\$458,350 (s)				\$12,950 (d)	\$25,900 (d)	
Ohio (a)	0.000	3.990	6	\$25,000	-	\$110,650	\$1,900 (t)	\$3,800 (t)	\$1,900 (t)	4		
Oklahoma	0.250 -	4.750	6	\$1,000 (u)	-	\$7,200 (u)	\$1,000	\$2,000	\$1,000	\$6,350	\$12,700	
Oregon (a)	4.750 -	9.900	4	\$3,750 (b)	-	\$125,000 (b)	\$219 (c)	\$438 (c)	\$219 (c)	\$2,420	\$4,840	Yes (o)
Pennsylvania	3.070		1		lat ra	te		None				
Rhode Island (a)	3.750 -	0.,,,	3	\$68,200	-	\$155,050	\$4,350	\$8,700	\$4,350	\$9,300 (y)	\$18,600 (y)	
South Carolina (a)	0.000 -	7.000	6	\$3,110	-	\$15,560	(d)	- (d)	(d)	\$12,950 (d)	\$25,900 (d)	
South Dakota						No St	ate Income Tax					
Tennessee						No St	ate Income Tax					
Texas						No St	ate Income Tax					•
Utah	4.950		1	F	lat ra	te				(v)	(v)	
Vermont (a)	3.350 -	8.750	4	\$42,150 (w)	-	\$213,150 (w)	\$4,350	\$8,700	\$4,350	\$6,350	\$12,700	
Virginia	2.000 -	5.750	4	\$3,000	-	\$17,001	\$930	\$1,860	\$930	\$4,500	\$9,000	
Washington						No St	ate Income Tax			_		_
West Virginia	3.000 -	6.500	5	\$10,000	-	\$60,000	\$2,000	\$4,000	\$2,000			
Wisconsin (a)	3.540 -	7.650	4	\$12,760 (x)	-	\$280,950 (x)	\$700	\$1,400	\$700	\$11,790 (y)	\$21,820 (y)	
Wyoming							ate Income Tax			•		•

SOURCE:

The Federation of Tax Administrators, January 2022.

http://www.taxadmin.org/current-tax-rates

NOTES:

(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. Michigan indexes 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
- $(d) These \, states \, use \, the \, personal \, exemption/standard \, deduction \, amounts \, provided \, in \, the \, federal \, Internal \, Revenue \, Code.$
- (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 \$84,500.
- $(g) \ California \ imposes \ an \ additional \ 1\% \ tax \ on \ taxable \ income \ over \ \$1 \ million, \ making \ the \ maximum \ rate \ 13.3\% \ over \ \$1 \ million.$
- (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 and 3% rate are phased out for higher income taxpayers until they are eliminated for households earning over \$101,500.
- (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.
- $\label{thm:continuous} \textbf{(k)} \ The \ amounts \ reported for \ Louisiana \ are \ a \ combined \ personal \ exemption-standard \ deduction.$
- (I) 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 \$46,000 to \$108,900.
- (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 \$41,051 to \$284,811.
- (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 \$7,050 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 10.75%, with 8 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 \$315,000.
- (r) The income brackets reported for New York are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$17,150 to \$25 million.
- (s) 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 \$69,700 to \$458,350.
- (t) Ohio provides an additional tax credit of \$20 per exemption. Exemption amounts reduced for higher income taxpayers. Business income taxes at a flat 3% rate.

 (u) 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.
- (v) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (and applicable standard deduction).
- (w) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$70,450 to \$259,500.
- (x) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply income brackets ranging from \$17,010, to \$374,600.

 (y) Alabama standard deduction is phased out for incomes over \$23,000. Rhode Island exemptions & standard deductions phased out for incomes over \$210,750; Wisconsin standard deduction phases out for income over \$16,000.
- (z) Standard deduction amounts reported are maximums, Maryland standard deduction is 15% of AGI; Montana, 20% of AGI.

(Tax rates for tax year 2021 -- as of January 1, 2021)

State	Tax Rate Rai	nge (in percents)	Number of	Income B	rackets	Pers	sonal Exemption	ons	Standard D	Deduction	Federal Income Tax
	Low	High	Brackets	Lowest	Highest	Single	Married	Dependents	Single	Married	Deductible
Alabama	2.0 -	5.0	3	\$500 (b) -	\$3,001 (b)	\$1,500	\$3,000	\$500 (e)	\$2,500 (y)	\$7,500 (y)	Yes
Alaska					No St	ate Income Tax		•	•	-	•
Arizona (a)	2.59 -	8.00 (aa)	4	\$27,272 (b) -	\$163,633 (b)			\$100 (c)	\$12,400	\$24,800	
Arkansas (a)	2.0 -	5.9 (f)	3	\$4,000 -	\$79,300	\$29 (c)	\$58 (c)	\$29 (c)	\$2,200	\$4,400	
California (a)	1.0	12.3 (g)	9	\$8,932 (b) -	\$599,012 (b)	\$124 (c)	\$248 (c)	\$383 (c)	\$4,601 (a)	\$9,202 (a)	
Colorado	4.55	_	1	Flat r	ate	(d)	- (d)	(d)	\$12,550 (d)	\$25,100 (d)	
Connecticut	3.0 -	6.99	7	\$10,000 (b) -	\$500,000 (b)	\$15,000 (h)	\$24,000 (h)	\$0	(h)	(h)	
Delaware	0.0 -	6.6	7	\$2,000 -	\$60,001	\$110 (c)	\$220 (c)	\$110 (c)	\$3,250	\$6,500	
District Of Columbia	4.0 -	8.95	6	\$10,000 -	\$1,000,000	(d)	- (d)	(d)	\$12,550 (d)	\$25,100 (d)	
Florida					No St	ate Income Tax		•			•
Georgia	1.0 -	5.75	6	\$750 (i) -	\$7,001 (i)	\$2,700	\$7,400	\$3,000	\$4,600	\$6,000	
Hawaii	1.4 -	11.0	12	\$2,400 (b) -		\$1,144	\$2,288	\$1,144	\$2,200	\$4,400	
Idaho (a)	1.125 -	6.925	7	\$1,568 (b) -	\$11,760 (b)	(d)			\$12,550 (d)	\$25,100 (d)	
Illinois (a)	4.95		1	Flat r	ate	\$2,325	\$4,650	\$2,325			
Indiana	3.23		1	Flat r	ate	\$1,000	\$2,000	\$2,500 (j)			
lowa (a)	0.33 -	8.53	9	\$1,676 -	\$75,420	\$40 (c)	\$80 (c)	\$40 (c)	\$2,130 (a)	\$5,250 (a)	Yes
Kansas	3.1 -	5.7	3	\$15,000 (b) -		\$2,250	\$4,500	\$2,250	\$3,000	\$7,500	
Kentucky	5.0		1	Flat r		. ,	None		\$2,690	\$2,690	
Louisiana	2.0 -	6.0	3	\$12,500 (b) -		\$4,500 (k)	\$9,000 (k)	#4.000	(k)		Yes
Maine (a)	5.8 -	7.15	3	\$22,450 (l) -	*	\$4,300	\$8,600	\$4,300	\$12,550 (d)	\$25,100 (d)	
Maryland	2.0 -	5.75	8	\$1,000 (m) -		\$3,200	\$6,400	\$3,200	\$2,300 (z)	\$4,600 (z)	
Massachusetts	5.0		1	Flat r		\$4,400	\$8,800	\$1,000			
Michigan (a)	4.25		1 1	Flat r		\$4,750	\$9,500	\$4,750			
Minnesota (a)	5.35 -	9.85	4	\$27,230 (n) -	\$166,041 (n)			\$4,350	\$12,550 (d)	\$25,100 (d)	
Mississippi	3.0 -	5.0	3	\$5,000 -	\$10,001	\$6,000	\$12,000	\$1,500	\$2,300	\$4,600	
Missouri (a)	1.5 -	5.4	9	\$1,088 -	\$8,704	(d)			\$12,550 (d)	\$25,100 (d)	Yes (o)
Montana (a)	1.0 -	6.9	7	\$3,100 -	\$18,800	\$2,580	\$5,160	\$2,580	\$4,830 (z)	\$9,660 (z)	Yes (o)
Nebraska (a)	2.46 -	6.84	4	\$3,340 (b) -	\$32,210 (b)		\$284 (c)	\$142 (c)	\$7,100	\$14,200	. 55 (5)
Nevada			1 ' 1	φογο το (ιογ		ate Income Tax	4 =0 : (6)	Ψ · · = (9/	4 77.00	ψ,=σσ	l
New Hampshire	State Income T	ax of 5% on Divide	ends and Inter	est Income Only							
New Jersey	1.4 -	10.75	7	\$20,000 (p) -	\$1,000,000 (p)	\$1,000	\$2,000	\$1,500			
New Mexico	1.7 -	5.9	5	\$5,500 (q) -					\$12,550 (d)	\$25,100 (d)	
New York (a)	4.0 -	8.82	8	\$8,500 (b) -	\$1,077,550 (b)	\$0	\$0	\$1,000	\$8,000	\$16,050	
North Carolina	5.25	0.02	1 1	Flat r			None		\$10,750	\$21,500	
North Dakota (a)	1.1 -	2.9	5	\$40,525 (r) -	\$445,000 (r)	(d)			\$12,550 (d)	\$25,100 (d)	
Ohio (a)	0.0	4.797	6	\$22,150 -	\$221,300	\$2,400 (s)	\$4,800 (s)	\$2,400 (s)			
Oklahoma	0.5 -	5.0	6	\$1,000 (t) -	+- · ·	\$1,000	\$2,000	\$1,000	\$6,350	\$12,700	
Oregon (a)	4.75 -	9.9	4	\$3,650 (b) -	\$125,000 (b)	\$213 (c)	\$426 (c)	\$213 (c)	\$2,350	\$4,700	Yes (o)
Pennsylvania	3.07		1 1	Flat r			None				1 00 (0)
Rhode Island (a)	3.75 -	5.99	3	\$66,200 -	\$150,550	\$4,250	\$8,500	\$4,250	\$9,050 (y)	\$18,100 (y)	
South Carolina (a)	0.0 -	7.0	6	\$3,110 -	\$15,560	(d)			\$12,550 (d)	\$25,100 (d)	
South Dakota		7.0	1 1	ψογ. 10		ate Income Tax	(4)	(ω)	ψ. 2,000 (α,	φ207.00 (α)	I
Tennessee						te Income Tax (x)					
Texas						ate Income Tax					
Utah	4.95		1	Flat r					(u)	(u)	ĺ
Vermont (a)	3.35 -	8.75	4	\$40,350 (v) -	\$204,000 (v)	\$4,250	\$8,500	\$4,250	\$6,150	\$12,300	
Virginia	2.0 -	5.75	4	\$3,000 -	\$17,001	\$930	\$1,860	\$930	\$4,500	\$9,000	
Washington	2.0	5.75	ı ⁻ 1	φο,οοο -		ate Income Tax	Ψ1,000	Ψ/30	μ-,,υου	Ψ7,000	I
-	3.0 -	6.5	 5	\$10,000 -	\$60,000	\$2,000	\$4,000	\$2,000	l		I
West Virginia		6.5 7.65		***				\$2,000 \$700	¢11 200 (.)	 ¢20 720 63	
Wisconsin (a)	3.5 -	7.00	4	\$12,120 (w) -	\$266,930 (w)	ate Income Tax	\$1,400	\$/00	\$11,200 (y)	\$20,730 (y)	l

SOURCE:

The Federation of Tax Administrators, January 2021.

http://www.taxadmin.org/current-tax-rates

NOTES:

- (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. Michigan indexes 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
- $(d) \ These \ states \ use \ the \ personal \ exemption/standard \ deduction \ amounts \ provided \ in \ the \ federal \ Internal \ Revenue \ Code.$
- (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 and 3% rate are phased out for higher income taxpayers until they are eliminated for households earning over \$78,500.
- (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.
- (I) 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 \$44,950 to \$106,350.
- (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 \$39,810 to \$276,200.
- (p) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 10.75%, with 8 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 \$315,000.
- (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 \$67,700 to \$445,000.
- (s) Ohio provides an additional tax credit of \$20 per exemption. Exemption amounts reduced for higher income taxpayers. Business income taxes at a flat 3% rate.

 (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.

(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 \$7,050 for all filers in Oregon.

- (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 \$67,450 to \$248,350.
- (w) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply income brackets ranging from \$16,160, to \$355,910. (x) Tennessee Hall Tax Rate on Dividends and Interest has been repealed in 2021.
- (y) Alabama standard deduction is phased out for incomes over \$23,000. Rhode Island exemptions & standard deductions phased out for incomes over \$207,700; Wisconsin standard deduction phases out for income over \$16,149.
- (z) Maryland standard deduction limited to 15% of AGI; Montana, 20% of AGI.
- (aa) Proposition 208, approved in November, created an additional bracket on Arizona income above \$250,000 (\$500,000 joint). It is currently being litigated.

(Tax rates for tax year 2020 -- as of January 1, 2020)

	Tax Rat (in per	e Range rcents)	Number of	Income Br	ackets	Pers	sonal Exempti	ons	Federal Income Tax
State	Low	High	Brackets	Lowest	Highest	Single	Married	Dependents	Deductible
Alabama	2.0 -	5.0	3	500 (b) -	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No State I	ncome Tax							
Arizona (a)	2.59 -	4.50	5	26,500 (b) -	159,000 (b)			100 (c)	
Arkansas (a)	2.0 -	6.6 (f)	6	4,600 -	80,801	26 (c)	52 (c)	26 (c)	
California (a)	1.0	12.3 (g)	9	8,809 (b) -	590,742 (b)	122 (c)	244 (c)	378 (c)	
Colorado	4.63		1	Flat ra		(d)			
Connecticut	3.0 -	6.99	7	10,000 (b) -	500,000 (b)	15,000 (h)	24,000 (h)	0	
Delaware	0.0 -	6.6	7	2,000 -	60,001	110 (c)	220 (c)	110 (c)	
Florida		ncome Tax	,	750 (*)	7.004 (*)	0.700	7.400	2.000	
Georgia	1.0 -	5.75	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)	1.125 - 4.95	6.925	7 1	1,541 (b) - Flat ra	11,554 (b)		- (d) 4,550	(d) 2,275	
Illinois (a)	3.23		1	Flat ra Flat ra		2,275 1,000	2,000		
Indiana Iowa (a)	0.33 -	8.53	9	Flat ra 15,666 -	74,970	40 (c)	2,000 80 (c)	2,500 (j) 40 (c)	Yes
Kansas	3.1 -	5.7	3	15,000 (b) -	30,000 (b)	2,250	4,500	2,250	165
Kentucky	5.0	3.7	1	Flat ra		2,230		2,230 None	
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	22,200 (l) -	52,600 (l)	4,300	8,600	4,300	103
Maryland	2.0 -	5.75	8	1,000 (m) -	250,000 (m)		6,400	3,200	
Massachusetts	5.1	5 5	1	Flat ra		4,400	8,800	1,000	
Michigan (a)	4.25		1	Flat ra		4,400	8,800	4,400	
Minnesota (a)	5.35 -	9.85	4	26,960 (n) -	164,401 (n)			4,250	
Mississippi	3.0 -	5.0	3	5,000 -	10,001	6,000	12,000	1,500	
Missouri (a)	1.5 -	5.4	9	1,053 -	8,424	(d) -			Yes (o)
Montana (a)	1.0 -	6.9	7	3,100 -	18,400	2,510	5,020	2,510	Yes (o)
Nebraska (a)	2.46 -	6.84	4	3,290 (b) -	31,750 (b)	140 (c)	280 (c)	140 (c)	
Nevada		ncome Tax							
New Hampshire				s and Interest Income					
New Jersey	1.4 -		6				2,000	1,000	
New Mexico	1.7 -	4.9	4	5,500 (q) -	16,001 (q)	(d) -			
New York (a)	4.0 -	8.82	8	8,500 (b) -	1,077,550 (b)	0	0	1,000	
North Carolina	5.25	0.0	1	Flat ra			None		
North Dakota (a)	1.1 -	2.9	5	40,125 (r) -	440,600 (r)				
Ohio (a)	0.0 0.5 -	4.797	6	21,750 -	217,400	2,350 (s)	4,700 (s)	2,350 (s)	
Oklahoma Oregon (a)	4.75 -	5.0 9.9	6 4	1,000 (t) - 3,600 (b) -	7,200 (t) 125,000 (b)	1,000 210 (c)	2,000 420 (c)	1,000 120 (c)	Yes (o)
Pennsylvania	3.07	7.7	1	Flat ra		210 (C)	None		165 (0)
Rhode Island (a)	3.75 -	5.99	3	65,250 -	148,350	4,100	8,200	4,100	
South Carolina (a)	0.0 -	7.0	6	3,070 -	15,400	(d) -			
South Dakota		ncome Tax	Ŭ	3,070	13,400	(α)	(4)	(α)	
Tennessee			n Dividends	and Interest Income (Only (x)	1,250	2,500	0	
Texas		ncome Tax	I		•y (24)	.,=00	_,000	ŭ	
Utah	4.95		1	Flat ra	te				
Vermont (a)	3.35 -	8.75	4	40,350 (v) -	204,000 (v)	4,250	8,500	4,250	
Virginia	2.0 -	5.75	4	3,000 -	17,001	930	1,860	930	
Washington		ncome 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	11,970 (w) -	263,480 (w)	700	1,400	700	
Wyoming	No State I	ncome Tax		_					
District of Columbia	4.0 -	8.95	6	10,000 -	1,000,000	(d) -	- (d)	(d)	

SOURCE:

The Federation of Tax Administrators, January 2020.

http://www.taxadmin.org/current-tax-rates

NOTES:

- (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. Michigan indexes 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/standard deduction 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.
- (I) 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 \$44,450 to \$105,200.
- (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 \$39,410 to \$273,470.
- (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 \$6,500 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 10.75%, with 8 brackets and the same high and low (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 \$67,050 to \$440,600.
- (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.
- (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 \$67,450 to \$248,350.
- (w) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply income brackets ranging from \$15,690, to \$351,310.
- (x) Tennessee Hall Tax Rate on Dividends and Interest is being phased out, 1% reduction each year.

State Individual Income Taxes, 2019 (Tax rates for tax year 2019 -- as of January 1, 2019)

		te Range ercents)	Number of	Income Bi	ackets	Pers	onal Exemption	ons	Federal Income Tax
State	Low	High	Brackets	Lowest	Highest	Single	Married	Dependents	Deductible
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	10,601 (b) -	158,996 (b)	2,200	4,400	2,200	
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	8,544 (b) -	572,980 (b)	118 (c)	236 (c)	367 (c)	
Colorado	4.63	•	1	Flat ra	ate	(d) -		(d)	
Connecticut	3.0 -	6.99	7	10,000 (b) -	500,000 (b)	15,000 (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 -	5.75	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)	1.125 -	6.925	7	1,504 (b) -	11,279 (b)				
Illinois (a)	4.95		1	Flat ra		2,225	4,450	2,225	
Indiana	3.23		1	Flat ra		1,000	2,000	2,500 (j)	
lowa (a)	0.33 -	8.53	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	5.0		1	Flat ra		,		Vone	
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	21,450 (l) -	50,750 (l)	4,200	8,400	4,200	
Maryland	2.0 -	5.75	8	1,000 (m) -	250,000 (m)		6,400	3,200	
Massachusetts	5.05		1	Flat ra		4,400	8,800	1,000	
Michigan (a)	4.25		1	Flat ra		4,050	8,100	4,050	
Minnesota (a)	5.35 -	9.85	4	26,520 (n) -	163,890 (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 -	5.4	9	1,053 -	8,424	(d) -			Yes (o)
Montana (a)	1.0 -	6.9	7	3,000 -	17,900	2,440	4,880	2,440	Yes (o)
Nebraska (a)	2.46 -	6.84	4	3,230 (b) -	31,160 (b)	137 (c)	274 (c)	137 (c)	
Nevada		Income Tax		2, 22 (2,	, , , , ,	(-,	(-/	- (-/	
New Hampshire			on Dividend	s and Interest Income	e Only				
New Jersey	1.4 -	10.75	6	i	5 million (p)	1,000	2,000	1,500	
New Mexico	1.7 -	4.9	4	5,500 (q) -	16,001 (q)				
New York (a) (aa)	4.0 -	8.82	8	8,500 (b) -	1,077,550 (b)	0	0	1,000	
North Carolina	5.25		1	Flat ra			None		
North Dakota (a)	1.10 -	2.9	5	39,450 (r) -	433,200 (r)	(d) -			
Ohio (a)	0.0	4.997	8	10,850 -	217,400	2,350 (s)	4,700 (s)	2,350 (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	3,350 (b) -	125,000 (b)	206 (c)	412 (c)	206 (c)	Yes (o)
Pennsylvania	3.07		1	Flat ra			None		' ' ' ' ' ' '
Rhode Island (a)	3.75 -	5.99	3	64,050 -	145,600	4,100	8,200	4,100	
South Carolina (a)	0.0 -	7.0	6	3,030 -	15,160	(d) -			
South Dakota		Income Tax		3,333	. 57 . 55	(4)	(4)	(-/	
Tennessee			n Dividends	and Interest Income	Only (x)	1,250	2,500	0	
Texas		Income Tax				.,200	_,000	· ·	
Utah	4.95		1	Flat ra	ate				
Vermont (a)	3.35 -	8.75	5	38,700 (v) -	195,450 (v)	4,150	8,300	4,150	
Virginia	2.0 -	5.75	4	3,000 -	17,001	930	1,860	930	
Washington		Income Tax	·		17,001	,55	.,000	,50	
West Virginia	3.0 -	6.5	5	10,000 -	60,000	2,000	4,000	2,000	
Wisconsin (a)	4.0	7.65	4	11,760 (w) -	258,950 (w)	700	1,400	700	
Wyoming		Income Tax		11,700 (**)	230,730 (W)	700	1,700	700	
District of Columbia	4.0 -	8.95	5	- 10,000 -	1,000,000	(d) -	- (d)	(d)	

SOURCE:

The Federation of Tax Administrators, January 2019.

http://www.taxadmin.org/current-tax-rates

NOTE

(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. Michigan indexes 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/standard deduction amounts provided in the federal Internal Revenue Code. Note, the Tax Cut and Reform Act of 2017 has eliminated personal exemptions from the IRC. CO, ID, NM, ND, SC, and DC have adopted the new exemptions and standard deduction amounts. MN conforms to a previous IRC year, while ME adopts the higher standard deduction but retains the exemption amounts.
- (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. The tax rates for lower income taxpayers are scheduled to decrease beginning in tax year 2019.
- (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.
- $\begin{tabular}{ll} \textbf{(k) The amounts reported for Louisiana are a combined personal exemption-standard deduction.} \end{tabular}$
- (I) 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 \$43,700 to \$103,400.
- (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 \$38,770 to \$273,150.
- (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 \$6,50 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 10.75%, with 8 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 \$65,900 to \$433,200.
- (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 \$64,600 to \$237,950.
- (w) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply income brackets ranging from \$15,680, to \$345,270.
- (x) Tennessee Hall Tax Rate on Dividends and Interest is being phased out, 1% reduction each year.
- (y) Alabama standard deduction is phased out for incomes over \$23,000. Rhode Island exemptions & standard deductions phased out for incomes over \$203,850; Wisconsin standard deduction phases out for income over \$15,660.
- Wisconsin standard deduciton phases out for income over \$15,660.

 (z) Maryland standard deduction limited to 15% of AGI; Montana, 20% of AGI.
- (aa) New York top tax bracket is scheduled to be repealed for tax year 2020.

(Tax rates for tax year 2018 -- as of January 1, 2018)

		ax Rate R	_	Number	l	o D	nokoto	Da	onal Every	ons	Federal
State	Low	(in perce	nts) High	of Brackets	Incom Lowest	e Bra	Highest	Single	sonal Exempti Married	ons Dependents	Income Tax Deductible
State	LOW		підп	Diackets	Lowest		nignest	Sirigle	Marrieu	Dependents	Deductible
Alabama	2.0	-	5.0	3	500 (b)	-	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No	State Inco	me 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		(9)	1	F	lat rat	, ,	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		State Inco			2,000		00,001	(5)	220 (0)	1.0 (0)	
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	4.95	-	7.4	1	1,472 (b) F		. ,	2,000	4,000		
				-			_		·	2,000	
Indiana	3.23		0.00	1	F			1,000	2,000	2,500 (j)	Vac
lowa (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 (I)	-	50,750 (I)	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	F			4,400	8,800	1,000	
Michigan (a)	4.25			1	F	lat rat	:e	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 s	State Inco	me Tax				, ,	, ,	` '	, ,	
New Hampshire		State Inco	ome Tax of 5%	on Dividen	ds and Interest Ir	come	e 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 (··)	-	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	_	0.02	1	F				None		
North Dakota (a)	1.1	_	2.9	5	38,700 (r)	-	424,950 (r)	4,150 (d)	8,300 (d)	4,150 (d)	
Ohio (a)	0.0		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	
	5.0	_	9.9	4	3,450 (b)	_	125,000 (b)	201 (c)	402 (c)		Voc (o)
Oregon (a)		-	9.9	1	3,450 (b) F	- lot rot	, ,	201 (0)	402 (c) None	201 (c)	Yes (o)
Pennsylvania	3.07 3.75		5.00	· ·		iai iai		4 000	8,000		
Rhode Island (a)		-	5.99	3	62,550	-	142,150	4,000	·	4,000	
South Carolina (a)	0.0	- 01-1-1-1	7.0	6	2,970	-	14,860	4,150 (d)	8,300 (d)	4,150 (d)	
South Dakota		State Inco		l <u>.</u> !			0	4.0=0		•	
Tennessee				on Dividend	s and Interest Inc	ome	Only (x)	1,250	2,500	0	
Texas		State Inco	me Tax		_						
Utah	5.0			1	F	lat rat		(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 Inco	me 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 Inco	me 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.
- (I) 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 income brackets ranging from \$15,270, to \$336,200.
- (x) Tennessee's tax on dividens 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

(Tax rates for tax year 2017 -- as of January 1, 2017)

		Rate Range percents)		Number of	Incon	ne Bra	ıckets	Pers	sonal Exemption	ons	Federal Income Tax
State	Low	·	gh	Brackets	Lowest		Highest	Single	Married	Dependents	Deductible
Alabama	2.0	_	5.0	3	500 (b)	_	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska		ate Income Ta					5,551 (15)	1,000	-,		
Arizona (a)	2.59		.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		2.3 (g)	9	8,015 (b)	_	537,498 (b)	111 (c)	222 (c)	344 (c)	
Colorado	4.63	•	2.5 (g)	1		lat rat	. ,	4,050 (d)	8,100 (d)	4,050 (d)	
Connecticut	3.0	_	7.0	7	10,000 (b)	- Iai	500,000 (b)	14,500 (h)	24,000 (h)	4,030 (d)	
Delaware	0.0		6.6	7	2,000	_	60,001	110 (c)	24,000 (II) 220 (c)	110 (c)	
Florida		ate Income Ta		,	2,000	-	00,001	110 (0)	220 (C)	110 (0)	
	1.0		6.0	6	750 (i)		7,001 (i)	2,700	5,400	3,000	
Georgia	1.4		8.3		2,400 (b)	-	48,000 (b)	2,700 1,144	2,288	3,000 1,144	
Hawaii				9 7	. ,		. ,	•	· · · · · · · · · · · · · · · · · · ·	•	
Idaho (a)	1.6	-	7.4	1	1,454 (b)	-	10,905 (b)	4,050 (d)	8,100 (d)	4,050 (d)	
Illinois	3.75			1		lat rat		2,000	4,000	2,000	
Indiana	3.23			1		lat rat		1,000	2,000	2,500 (j)	
lowa (a)	0.36		3.98	9	1,573	-	70,785	40 (c)	80 (c)	40 (c)	Yes
Kansas	2.7		4.6	2		5,000 (` '	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		'.15 (x)	4	21,100 (I)	-	200,000 (I)	4,050 (d)	8,100 (d)	4,050 (d)	
Maryland	2.0	- 5	5.75	8	1,000 (m)	-	250,000 (m)	3,200	6,400	3,200	
Massachusetts	5.1			1	F	lat rat	e	4,400	8,800	1,000	
Michigan (a)	4.25			1	F	lat rat	e	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		5.84	4	3,090 (b)	-	29,830 (b)	132 (c)	264 (c)	132 (c)	(-,
Nevada		ite Income Ta			-, (-,		-, (-,	- (-)	- (-)	- (-)	
New Hampshire				6 on Dividen	ds and Interest I	ncome	e Only				
New Jersey	1.4		3.97	6	20,000 (p)	-	500,000 (n)	1,000	2,000	1,500	
New Mexico	1.7		4.9	4	5,500 (p)	_	16,001 (o)	4,050 (d)	8,100 (d)	4,050 (d)	
New York (a)	4.0		3.82	8	8,500 (d)	_	1,077,550 (b)	4,000 (d) 0	0,100 (a)	1,000	
North Carolina	5.5	- 0	.02	1	, ,	lat rat	` '	U	None	•	
	1.10	- 2	2.90	5	37,950 (r)	iai iai		4,050 (d)			
North Dakota (a)	0.495		997	9	. ,	-	413,350 (r)	. ,	8,100 (d) 4,500 (s)	4,050 (d)	
Ohio (a)					5,250	-	208,500	2,250 (s)	. ,	2,250 (s)	
Oklahoma	0.5		5.00	6	1,000 (t)	-	7,200 (t)	1,000	2,000	1,000	V (-)
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		lat rat			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		ate Income Ta									
Tennessee				% on Dividen	ds and Interest I	ncome	e Only	1,250	2,500	0	
Texas		ate Income Ta	ax								
Utah	5.0			1		lat rat		(u)	(u)	(u)	
Vermont (a)	3.55		3.95	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 Sta	ate Income Ta	ax								
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 Sta	ate Income Ta	ax		, ,		, ,				
- -						-					
District of Columbia	4.0	- 8	3.95	5	10,000	_	1,000,000	1,675	3,350	1,675	1

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 ha 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.
- (I) 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 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

(Tax rates for tax year 2016 -- as of January 1, 2016)

		Rate Rate Range	•	Number of	Incon	ne Bra	ckets	Pers	sonal Exempti	ons	Federal Income Tax
State	Low	ролос	High	Brackets	Lowest		Highest	Single	Married	Dependents	Deductible
Alabama	2.0	_	5.0	3	500 (b)	_	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska		tate Inco		l	(3)		5,551 (5)	1,223	2,000	333 (3)	
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	-	12.5 (1)	1 1		- -lat rate		4,050 (d)	8,100 (d)	4,050 (d)	
Connecticut	3.0	_	6.99	7	10,000 (b)		500,000 (b)	14,500 (g)	24,000 (g)	4,030 (u)	
	0.0	-	6.6	7	. ,	-	, , ,	,,		_	
Delaware Florida		- toto Ingo		l '	2,000	-	60,001	110 (c)	220 (c)	110 (c)	
		tate Inco			750 (h)		7.004 (5)	0.700	F 400	0.000	
Georgia	1.0	-	6.0	6	750 (h)	-	7,001 (h)	2,700	5,400	3,000	
Hawaii (w)	1.4	-	8.25	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	3.75			1 1		lat rate		2,000	4,000	2,000	
Indiana	3.3			1 1		lat 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		5,000 (,	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 1	F	lat rate	9	4,400	8,800	1,000	
Michigan (a)	4.25			1 1		lat rate		3,950	7,900	3,950	
Minnesota (a)	5.35	-	9.85	4	25,180 (I)	-	155,651 (I)	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)	1 00 ()
Nevada		ate Inco		I '	0,000 (5)		20, 100 (8)	101 (0)	202 (0)	101 (0)	
New Hampshire		ato moo		State Income	e Tax of 5% on	Divide	ا nds 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 (n)	_	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)	4,030 (u) 0	0,100 (u)	1,000	
North Carolina		-	0.02		` '	- Flat rate		U	None		
	5.75	-	2.0	1 1		lat rate		4 OEO (d)			
North Dakota (a)	1.1	-	2.9	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 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		tate Inco		!							
Tennessee				6 on Dividen	ds and Interest	Income	e Only	1,250	2,500	0	
Texas	No St	tate Inco	me Tax	1							
Utah	5.0			1 1	F	lat rate	9	(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 St	tate Inco	me 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		tate Inco			, ()		, - (-)		,	-	
) - g						-					
District of Columbia (w)	4.0		8.95	4	10,000		350,000	1,775	3,350	1,775	I

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 $% \left\{ 1\right\} =\left\{ 1\right\} =\left$
- (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 (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
- (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
- (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 (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
- (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
- (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 income brackets ranging from \$14,820, to

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

(Tax rates for tax year 2015 -- as of January 1, 2015)

		ax Rate F	_	Number			.1.4.				Federal
State		(in perce	ents) High	of Brackets		ne Brad			onal Exemption Married	Dependents	Income Tax Deductible
State	Low		підп	DIACKEIS	Lowest		Highest	Single	Marrieu	Dependents	Deductible
Alabama	2.0	-	5.0	3	500 (b)	-	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska		State Inco			(-)		-, (-,	,	-,	(-)	
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		lat 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		State Inco		,	2,000		00,001	110 (0)	220 (0)	110 (0)	
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	3.75	-	7.4	1		- lat rate		2,000 (u)	4,000 (u)	2,000 (u)	
	3.73			1		lat rate		1,000	2,000	2,500 (i)	
Indiana	0.36		8.98							. ,	Voo
lowa (a)		-		9	1,539	- 000 /4	69,255	40 (c)	80 (c)	40 (c)	Yes
Kansas	2.7	-	4.6 (j)	2		5,000 (b	,	2,250	4,500	2,250	
Kentucky	2.0	-	6.0	6	3,000	-	75,001	20 (c)	40 (c)	20 (c)	V
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 (I)	-	250,000 (I)	3,200	6,400	3,200	
Massachusetts	5.15			1		lat rate		4,400	8,800	1,000	
Michigan (a)	4.25			1		lat 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		State Inco									
New Hampshire	State Inco	me Tax o		ends and Int	erest Income On	ıly					
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	5.75	-		1	F	lat 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	F	lat 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		State Inco	ome Tax		,		,	, ()	, ()	, ()	
Tennessee				ends and Int	erest Income On	ılv		1,250	2,500	0	
Texas		State Inco		I		,		,	_,	_	
Utah	5.0			1	F	lat 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	_	17,000 (d)	930	1,860	930	
Washington		State Inco			0,000		17,001	000	1,000	000	
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		State Inco			11,030 (v)		277,270 (V)	700	1,700	700	
vv yourning		Ciaie IIIC	onio rax			_					
District of Columbia (w)	4.0	_	8.95	4	10,000	-	350,000	1,675	3,350	1,675	
DISTRICT OF COMMINDIA (W)	1 4.0		0.30		10,000		550,000	1,073	5,550	1,073	

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 scheled 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
- 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 in 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.

Source: Federation of Tax Administrators, February 2015.

http://www.taxadmin.org/fta/rate/ind_inc.pdf

(Tax rates for tax year 2014 -- as of January 1, 2014)

		x Rate Fin perce	•	Number of	Incom	ne Brac	kets	Pers	sonal Exempti	ons	Federal Income Tax
State	Low	iii porco	High	Brackets	Lowest	io Brac	Highest	Single	Married	Dependents	Deductible
				•	500 (1)		0.004 (1.)	4.500	2 222	500 ()	V
Alabama	2.0	- 	5.0	3	500 (b)	-	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska		state Inco		_	40.000 (1)		4-0.004 (1)			0.400	
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		lat 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		state Inco									
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	F	lat rate		2,000	4,000	2,000	
Indiana	3.4			1				1,000	2,000	2,500 (j)	
lowa (a)	0.36	-	8.98	9	1,515	-	68,175	40 (c)	80 (c)	40 (c)	Yes
Kansas	2.7	-	4.8 (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	'00
Maryland	2.0	_	5.75	8	1,000 (I)	_	250,000 (I)	3,200	6,400	3,200	
Massachusetts (a)	5.2		0.70	1	. ,	lat rate	. ,	4,400	8,800	1,000	
Michigan (a)	4.25			1 1		lat 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 (III)	
· ,	3.0	-	5.0	3	5,000	-	10,001	6,000	, ,		
Mississippi	1.5	-		10	•				12,000	1,500	Vac (n)
Missouri		-	6.0		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		State Inco		l							
New Hampshire		ne rax o			erest Income On	ııy	500.000 ()	4 000	0.000	4.500	
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		lat 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	F	lat 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 S	state Inco	me Tax								
Tennessee	State Incon	ne Tax o	f 6% on Divide	ends and Inte	erest Income On	ıly		1,250	2,500	0	
Texas	No S	state Inco	me Tax	l							
Utah	5.0			1	F	lat 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		state Inco		'	5,000		,007	555	.,000	230	
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		tate Inco			7,000 (V)		220,000 (V)	700	1,400	700	
v v you ming	140 3	nate IIICC	лпстах			_					
District of Columbia	4.0		0 NF	1	10.000	-	350,000	1 675	2 250	1 675	
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.
- I) 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 r
- 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.

(Tax rates for tax year 2013 -- as of January 1, 2013)

State	Tax Rate	_	Number of	Income	Brackets	Pei	rsonal Exemptio	ns	Federal Income Tax
	Low	High	Brackets	Lowest	Highest	Single	Married	Dependents	Deductible?
Alabama	2.0 -	5.0	3	500 (b) -	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska	No State In			\	, , ,	,	,	,	
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 In	come 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	1,380 (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 (I) -	79,730 (I)	3,900 (d)	7,800 (d)	3,900 (d)	
Mississippi	3.0 -	0.0	3	5,000 -	10,001	6,000	12,000	1,500	
Missouri	1.5 -	0.0	10	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 In								
New Hampshire			-	nds and Interest					
New Jersey	1.4 -		1	20,000 (n) -		1,000	2,000	1,500	
New Mexico	1.7 -	4.9	4	5,500 (o) -		3,900 (d)	7,800 (d)	3,900 (d)	
New York	4.0 -	8.82	8		1,029,250 (b)	0	0	1,000	
North Carolina	6.0 -	7.75	3	12,750 (p) -		1,150	2,300	1,150	
North Dakota (a)	1.51 -	3.99	5	36,250 (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	F 00	1		rate	2.750	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 In		l Kan Distidas	ds and Interest	Incomo Only	1 250	2 500	0	
Tennessee	No State Inco		ייס טוז טועומפו ו	nds and Interest	income Omy	1,250	2,500	0	
Texas Utah	5.0	COINE I dX	1	Ela+	rate	(+)	(t)	(+)	
Vermont (a)		8.95	1 5	35,350 (u)	388,350 (u)	(t) 3,900 (d)	7,800 (d)	(t) 3,900 (d)	
	2.0		4	35,350 (u) 3,000 -	17,001	3,900 (d) 930	1,860 (a)	3,900 (d) 930	
Virginia Washington	No State In		"	3,000 -	17,001	330	1,000	330	
West Virginia	3.0 -		5	10,000 -	60,000	2,000	4,000	2,000	
Wisconsin (a)	4.6		5	10,000 - 10,750 (v) -	236,600 (v)	700	4,000 1,400	2,000 700	
Wyoming	No State In			10,730 (V) -	230,000 (V)	700	1,400	700	
vv yonning	INO State III	COINE I dx							

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.
- (I) 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 (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
- (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
- (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.

(Tax rates for tax year 2012 -- as of January 1, 2012)

		ax Rate F (in perce	-	Number of	Incom	ne Bra	ckets	Pers	sonal Exempti	ons	Federal Income Tax
State	Low	(iii peroc	High	Brackets	Lowest	ic Dia	Highest	Single	Married	Dependents	Deductible
			_								
Alabama	2.0	-	5.0	3	500 (b)	-	3,001 (b)	1,500	3,000	500 (e)	Yes
Alaska		State Inco									
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	F	lat rat	e	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 S	State Inco	ome 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 1	` '	lat rat	e	2,000	4,000	2,000	
Indiana	3.4			1	F	lat rat	e	1,000	2,000	2,500 (j)	
lowa (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 (I)	9,000 (I)	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		0.0		,	lat rat		4,400	8,800	1,000	
Michigan (a)	4.35					lat rat		3,600	7,200	4,200 (k)	
Minnesota (a)	5.35	_	7.85	3	23,670 (I)	-	77,731 (I)	3,700 (d)	7,400 (d)	3,700 (d)	
Mississippi	3.0	_	5.0	3	5,000	_	10,001	6,000	12,000 (d)	1,500	
Missouri	1.5	_	6.0	10	1,000	_	9,001	2,100	4,200	1,200	Yes (m)
	1.0	-	6.9	7	2,700	-	16,000	2,190	4,380	2,190	Yes (m)
Montana (a)	2.56	-	6.84	4	2,400 (b)	-	27,001 (b)	123 (c)	246 (c)	123 (c)	165 (111)
Nebraska (a)		State Inco		1 7 1	2,400 (b)	-	27,001 (b)	123 (0)	240 (0)	123 (0)	
Nevada				l	erest Income On	lv.					
New Hampshire	1.4	ille Tax u			20,000 (n)	ıy	500 000 (p)	1 000	2,000	1 500	
New Jersey	1	-	8.97	6 4		-	500,000 (n)	1,000		1,500	
New Mexico	1.7	-	4.9		5,500 (o)	-	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 1		lat rat			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		State Inco		l							
Tennessee				ends and Inte	erest Income On	ly		1,250	2,500	0	
Texas		State Inco	ome Tax								
Utah	5.0			1 1		lat rat		(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 S	State Inco	ome Tax	[l				
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 S	State Inco	ome 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.
- I) 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.

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

- 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).
- 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.

(Tax rates for tax year 2011 -- as of January 1, 2011)

		ax Rate R (in perce	_	Number of	Income B	rackets	Pers	onal Exempti	ons	Federal Income Tax
State	Low	(po. co.	High	Brackets	Lowest	Highest	Single	Married	Dependents	Deductible
Alabama	2.0	_	5.0	3	500 (b) -	3,001 (b)	1,500	3,000	500 (e)	Yes
		- Ctata Inaa		3	500 (b) -	3,001 (b)	1,500	3,000	500 (e)	162
Alaska		State Inco		_	40.000 (1)	450.004 (1.)	0.400	4.000	0.000	
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 r		3,650 (d)	7300 (d)	3650 (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		State Inco								
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 r	ate	2,000	4,000	2,000	
Indiana	3.4			1	Flat r	ate	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 (I)	9,000 (I)	1,000	Yes
Maine (a)	2.0	_	8.5	4	4,949 (b) -	19,750 (b)	2,850	5,700	2,850	103
` '	2.0	_	5.5	7	1,000 -	500,001	3,200	6,400	3,200	
Maryland		-	5.5	1	Flat r	*			· ·	
Massachusetts (a)	5.3						4,400	8,800	1,000	
Michigan (a)	4.35		7.05	1	Flat r		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 S	State Inco	me Tax							
New Hampshire	State Ir	ncome Ta	x 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)		5,050 -	200,001	1,600 (u)	3,200 (u)	1,600 (u)	
Oklahoma	0.5	(u) -	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	_	11.0	1 1	Flat r		177 (C)			163 (0)
•	3.75		F 00							
Rhode Island (a)		-	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		State Inco								
			x of 6% on							
Tennessee	Dividend		erest Income				1250	2500	0	
		Only								
Texas	No S	State Inco	me Tax							
Utah	5.0			1	Flat r	ate	(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		State Inco			•	,		•		
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		State Inco			. 0,070 (y)	· , (y)		.,	. 55	
vv yorining		State IIICU	TILL TAX		_					
District of Columbia	4.0		8.5	2	10.000	40.004	1 675	3 350	1 675	
District of Columbia	4.0	-	ი.ე	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 lowa.
- I) 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 in income brackets ranging from \$13,420 to \$295,550.

Source: Federation of Tax Administrators, February 2011.

		x Rate Range n percents)	Number of	Income	Brackets	Porc	one	Federal Income Tax	
State	Low	High	Brackets	Lowest	Highest	Single	sonal Exempti Married	Dependents	Deductible
Alabama	2.0	- 5.0	3	500 (b)	- 3,000 (b)	1,500	3,000	300	*
Alaska		tate Income Tax	3	300 (b)	- 3,000 (b)	1,300	3,000	300	
Arizona	2.59	- 4.54	5	10,000 (b)	- 150,000 (b)	2,100	4,200	2,300	
	1.0		(e) 6		- 32,600 (b)	2,100 23 (c)	4,200 46 (c)		
Arkansas (a)	1.0		· ·	1 1	. ,		, ,	23 (c)	
California (a) Colorado	4.63	- 9.55	(w) 6		- 47,900 (b)	98 (c)	196 (c) None	98 (c)	
Connecticut	3.0	- 6.5	<u> </u>		- 500,001 (b)	13,000 (f)	26,000 (f)	0	
Delaware	2.2	- 6.95		5,000 (b)	- 60,001 (b)	13,000 (I) 110 (c)	20,000 (I) 220 (c)		
Florida		tate Income Tax	0	5,000	- 60,001	110 (6)	220 (6)	110 (c)	
	1.0	- 6.0	6	750 (g)	- 7,000 (g)	2,700	5,400	3,000	
Georgia	1.4	- 11.0					•	•	
Hawaii	1.4	- 11.0 - 7.8		_,	_00,00: (0)	1,040	2,080	1,040	
Idaho (a)	3.0	- 7.0	1	, , ,	- 26,418 (h)	3,650 (d)	7,300 (d)	3,650 (d)	
Illinois			•			2,000	4,000	2,000	
Indiana	3.4	0.00	1		rate	1,000	2,000	1,000	*
lowa (a)	0.36	- 8.98		.,	- 63,316	40 (c)	80 (c)	40 (c)	
Kansas	3.5	- 6.45		. 5,555 (.5)	- 30,000 (b)	2,250	4,500	2,250	
Kentucky	2.0	- 6.0		0,000	- 75,000	20 (c)	40 (c)	20 (c)	+
Louisiana	2.0	- 6.0		12,000 (0)	- 50,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	•
Maine (a)	2.0	- 8.5		4,949 (b)	- 19,750 (b)	2,850	5,700	2,850	
Maryland	2.0	- 6.25		1,000	- 1,000,001	2,400	4,800	2,400	
Massachusetts (a)	5.3		1		rate	4,400	8,800	1,000	
Michigan (a)	4.35	7.05	1		rate	3,300	6,600	3,300	
Minnesota (a)	5.35	- 7.85		, ()	- 74,781 (j)	3,650 (d)	7,300 (d)	3,650 (d)	
Mississippi	3.0	- 5.0		0,000	- 10,000	6,000	12,000	1,500	* ()
Missouri	1.5	- 6.0		.,000	- 9,000	2,100	4,200	1,200	* (r)
Montana (a)	1.0	- 6.9		_,000	- 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		tate Income Tax							
		me Tax is Limited							
New Hampshire	Dividends	and Interest Inco	me						
		Only		00 000 (1)	4 000 000 (1)	4 000	0.000	4.500	
New Jersey	1.4	- 10.75		20,000 (I)	- 1,000,000 (l)	1,000	2,000	1,500	
New Mexico	1.7	- 4.9		5,500 (m)	- 16,000 (m)	3,650 (d)	7,300 (d)	3,650 (d)	
New York	4.0	- 8.97		8,000 (x)	- 500,000 (x)	0	0	1,000	
North Carolina	6.0	- 7.75	· ·	12,750 (n)	- 60,000 (n)	3,650 (d)	7,300 (d)	3,650 (d)	
North Dakota (a)	1.84	- 4.86		0 1,000 (0)	- 373,650 (o)	3,650 (d)	7,300 (d)	3,650 (d)	
Ohio (a)	0.618	- 6.24		5,000	- 200,000	1,550 (p)	3,100 (p)	1,550 (p)	
Oklahoma	0.5		(q) 7	1,000 (q)	- 8,701 (q)	1,000	2,000	1,000	* ()
Oregon (a)	5.0	- 11.0		2,000 (b)	- 250,000 (b)	176 (c)	352 (c)	176 (c)	* (r)
Pennsylvania	3.07		1 5		rate		None		
Rhode Island	3.8		(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		tate Income Tax							
_		me Tax is Limited							
Tennessee	Dividends	and Interest Inco	me						
_		Only							
Texas		tate Income Tax		F1 /		44)	44)	44)	
Utah	5.0	2.2-	1 5		rate	(t)	(t)	(t)	
Vermont (a)	3.55	- 8.95		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		tate Income Tax	_	40.000	00.000	0.005	4.005	0.055	
West Virginia	3.0	- 6.5		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 S	tate 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.
- (I) 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.

Source: Federation of Tax Administrators, February 2010. http://www.taxadmin.org/fta/rate/ind_inc.pdf

		e Range cents)	Number of	Incom	e Rra	ckets	Pare	Federal Income Tax		
State	Low	High	Brackets	Lowest	Біа	Highest	Single	onal Exempti Married	Dependents	Deductible
Alabama	2.0 -	5.0	3	500 (b)	_	3,000 (b)	1,500	3,000	1000 (x)	*
Alaska		ncome Tax	l	000 (5)		0,000 (5)	1,000	0,000	1000 (x)	
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	3.33 (W)		, , ,	lat rate		30 (c) 	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		ncome Tax	l	0,000		00,000	110 (0)	220 (0)	110 (0)	
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 1	, , ,	lat rate	. ,	2,000	4,000	2,000	
Indiana	3.4				lat rate		1,000	2,000	1,000	
lowa (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 1	,	lat rate		4,400	8,800	1,000	
Michigan (a)	4.35		1 1		lat 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 Ir	ncome Tax		, ()		, (,	()	()	()	
	State Income T	ax is Limited to								
New Hampshire	Dividends and	Interest Income								
·	Or	nly								
New Jersey	1.4 -	10.75	8	20,000 (I)	-	1,000,000 (I)	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	F	lat rate	9		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		ncome Tax								
		ax is Limited to								
Tennessee	Dividends and	Interest Income								
		nly								
Texas		ncome Tax								
Utah	5.0		1		lat 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		ncome 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 Ir	ncome Tax								
	, ,				-	46.555				
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).
- 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.
- (I) 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 taxpayers, 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.

Source: State tax forms as of March 1, 2009.

		Rate Range percents)	Number of	Incom	ne Brac	kots	Pars	sonal Exempti	ons	Federal Income Tax
State	Low	High	Brackets	Lowest	ie bi ac	Highest	Single	Married	Dependents	Deductible
Alabama	2.0	- 5.0	3	500 (b)		3,000 (b)	1,500	3,000	300	*
		e Income Tax	3	500 (b)	-	3,000 (b)	1,500	3,000	300	
Alaska			_	40,000 (5)		450,000 (b)	0.400	4.000	0.000	
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)		6,827 (b)	-	44,815 (b)	94 (c)	188 (c)	294 (c)	
Colorado	4.63		1		lat rate		40.750 (1)	None		
Connecticut	0.0	- 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		e 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)	1.0	- 7.8	8	1,237 (h)	-	24,736 (h)	3,500 (d)	7,000 (d)	3,500 (d)	
Illinois	3.0		1		lat rate		2,000	4,000	2,000	
Indiana	3.4		1		lat rate		1,000	2,000	1,000	
lowa (a)	0.00	- 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	1
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	F	lat rate		4,125	8,250	1,000	
Michigan (a)	4.35		1	F	lat rate		3,300	6,600	3,300	
Minnesota (a)	5.35	- 7.85	3	21,800 (j)	-	71,591 (j)	3,500 (d)	7,000 (d)	3,500 (d)	
Mississippi		- 5.0	3	5,000	-	10,000	6,000	12,000	1,500	
Missouri		- 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		e Income Tax		_, (,			(0)	(*)	(0)	
1101444		e Tax is Limited to								
New Hampshire		nd Interest Income								
110W Hamponino		Only								
New Jersey	1.4	- 8.97	6	20,000 (I)	_	500,000 (I)	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 (h)	_	20,000 (h)	0,000 (a)	0	1,000	
North Carolina (n)	6.0	- 7.75	3	12,750 (n)	_	60,000 (b)	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)	1,430 (p) 1,000	2,000 (p)	1,430 (p) 1,000	
Oregon (a)	5.0	- 9.0	3	2,900 (b)	-	7,300 (b)	1,000 169 (c)	338 (c)		* (r)
• , ,	3.07	- 9.0	3		- lat rate		` '	` '	169 (c)	* (r)
Pennsylvania Rhode Island		laral tay rates (a)	'		iai raie			None		
		leral tax rates (s)		2.670		12.250	2 EOO (d)	7 000 (4)	2 FOO (d)	
South Carolina (a)	0.0	- 7.0	6	2,670	-	13,350	3,500 (d)	7,000 (d)	3,500 (d)	
South Dakota		e Income Tax								
_		e Tax is Limited to								
Tennessee		nd Interest Income								
_		Only								
Texas		e Income Tax		_	_					
Utah	5.0		1 1		lat 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)	1
Virginia	2.0	- 5.75	4	3,000	-	17,000	930	1,860	930	1
Washington		e Income Tax								1
West Virginia	3.0	- 6.5	5	10,000	-	60,000	2,000	4,000	2,000	1
Wisconsin (a)	4.6	- 6.75	4	9,700 (v)	-	145,460 (v)	700	1,400	700	
Wyoming	No State	e Income Tax								1
					-					1
District of Columbia	4.0	- 8.5	3	10,000	_	40,000	1,675	3,350	1,675	1

- (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 Onio 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.
- (I) 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.
- (g) 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.

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

		x Rate Ra in percen	_	Number of	Incom	ne Brad	ckets	Pers	sonal Exempti	ons	Federal Income Tax
State	Low	iii poroon	High	Brackets	Lowest	10 B. u.	Highest	Single	Married	Dependents	Deductible
Alabama	2.0	_	5.0	3	500 (b)	_	3,000 (b)	1,500	3,000	300	*
Alaska		tate Incor			000 (5)		0,000 (5)	1,000	0,000	000	
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		0.0 ()	1 1		lat 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		tate Incor			-,		,	- (-)	- (-)	- (-)	
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	F	lat rate)	2,000	4,000	2,000	
Indiana	3.4			1	F	lat 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		lat rate		4,125	8,250	1,000	
Michigan (a)	3.9			1		lat rate		3,300	6,600	3,300	
Minnesota (a)	5.35	-	7.85	3	21,310 (j)	-	69,991 (j)	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		tate Incor									
Mar Hannakka			s Limited to								
New Hampshire	Dividends		rest Income								
New Jersey	1.4	Only -	8.97	6	20 000 (I)		500,000 (I)	1,000	2,000	1,500	
-	1.7	-	5.3	4	20,000 (l) 5,500 (m)	-	16,000 (n)	3,400 (d)	6,800 (d)	3,400 (d)	
New Mexico New York	4.0	-	6.85	5	8,000 (h)	-	20,000 (III)	3,400 (u)	0,800 (u)	1,000	
North Carolina (n)	6.0	-	8.0	4	12,750 (n)	-	120,000 (b)	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	0.043	_	5.65 (q)	7	1,000 (b)	_	10,000 (b)	1,000 (p)	2,000 (p) 2,000	1,000 (p)	* (q)
Oregon (a)	5.0	_	9.0	3	2,750 (b)	_	6,851 (b)	159 (c)	318 (c)	159 (c)	* (r)
Pennsylvania	3.07		0.0	1 1	. ,	lat rate	` '		None		(1)
Rhode Island		ederal ta	x rates (s)	· I		iai raic					
South Carolina (a)	2.5	-	7.0	6	2,570	_	12,850	3,400 (d)	6,800 (d)	3,400 (d)	
South Dakota		tate Incor			_,0.0		. =,000	o, 100 (u)	0,000 (4)	o, 100 (u)	
Cour Banota	1		s Limited to								
Tennessee			rest Income								
		Only									
Texas	No S	tate Incor	ne 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 S	tate Incor	me 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 S	tate Incor	ne 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 Onio 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. (I) 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.
- (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.

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

State	Taxable	Persons Marginal Rate (%)	Heads of F	Marginal	Taxable	Filing Separately Marginal Rate (%)	Married Person Taxable	Marginal
Alabama	\$0-\$500 \$501-\$3,000	2.0 4.0	\$0-\$500 \$501-\$3,000	Rate (%) 2.0 4.0	\$0-\$500 \$501-\$3,000	Rate (%) 2.0 4.0	\$0-\$1,000 \$1,001-\$6,000	2.0 4.0
Alaska	\$3,001+	5.0 NCOME TAX	\$3,001+ NO STATE II	5.0	\$3,001+	5.0 NCOME TAX	\$6,001+ NO STATE IN	5.0
Arizona	\$0-\$10,000	2.87	\$0-\$20,000	2.87	\$0-\$10,000	2.87	\$0-\$20,000	2.87
	\$10,001-\$25,000	3.20	\$20,001-\$50,000	3.20	\$10,001-\$25,000	3.20	\$20,001-\$50,000	3.20
	\$25,001-\$50,000	3.74	\$50,001-\$100,000	3.74	\$25,001-\$50,000	3.74	\$50,001-\$100,000	3.74
	\$50,001-\$150,000	4.72	\$100,001-\$300,000	4.72	\$50,001-\$150,000	4.72	\$100,001-\$300,000	4.72
	\$150,001+	5.04	\$300,001+	5.04	\$150,001+	5.04	\$300,001+	5.04
	\$0-\$3,499	1.0	\$0-\$3,499	1.0	\$0-\$3,499	1.0	\$0-\$3,499	1.0
Arkansas	\$3,500-\$6,999	2.5	\$3,500-\$6,999	2.5	\$3,500-\$6,999	2.5	\$3,500-\$6,999	2.5
	\$7,000-\$10,499	3.5	\$7,000-\$10,499	3.5	\$7,000-\$10,499	3.5	\$7,000-\$10,499	3.5
	\$10,500-\$17,499	4.5	\$10,500-\$17,499	4.5	\$10,500-\$17,499	4.5	\$10,500-\$17,499	4.5
	\$17,500-\$29,199	6.0	\$17,500-\$29,199	6.0	\$17,500-\$29,199	6.0	\$17,500-\$29,199	6.0
	\$29,200+	7.0	\$29,200+	7.0	\$29,200+	7.0	\$29,200+	7.0
California ¹	\$0-\$6,319	1.0	\$0-\$12,644	1.0	\$0-\$6,319	1.0	\$0-\$12,638	1.0
	\$6,320-\$14,979	2.0	\$12,645-\$29,959	2.0	\$6,320-\$14,979	2.0	\$12,639-\$29,958	2.0
	\$14,980-\$23,641	4.0	\$29,960-\$38,619	4.0	\$14,980-\$23,641	4.0	\$29,959-\$47,282	4.0
Camerria	\$23,642-\$32,819	6.0	\$38,620-\$47,796	6.0	\$23,642-\$32,819	6.0	\$47,283-\$65,638	6.0
	\$32,820-\$41,476	8.0	\$47,797-\$56,456	8.0	\$32,820-\$41,476	8.0	\$65,639-\$82,952	8.0
	\$41,477+	9.3	\$56,457+	9.3	\$41,477+	9.3	\$82,953+	9.3
Colorado ²	All Brackets	4.63% of Federal Taxable Income	All Brackets	4.63% of Federal Taxable Income	All Brackets	4.63% of Federal Taxable Income	All Brackets	4.63% of Federa Taxable Income
Connecticut ³	\$0-\$10,000	3.0	\$0-\$16,000	3.0	\$0-\$10,000	3.0	\$0-\$20,000	3.0
	\$10,001+	5.0	\$16,001+	5.0	\$10,001+	5.0	\$20,001+	5.0
	\$0-\$2,000	0.0	\$0-\$2,000	0.0	\$0-\$2,000	0.0	\$0-\$2,000	0.0
Delaware	\$2,001-\$5,000	2.2	\$2,001-\$5,000	2.2	\$2,001-\$5,000	2.2	\$2,001-\$5,000	2.2
	\$5,001-\$10,000	3.9	\$5,001-\$10,000	3.9	\$5,001-\$10,000	3.9	\$5,001-\$10,000	3.9
	\$10,001-\$20,000	4.8	\$10,001-\$20,000	4.8	\$10,001-\$20,000	4.8	\$10,001-\$20,000	4.8
	\$20,001-\$25,000	5.2	\$20,001-\$25,000	5.2	\$20,001-\$25,000	5.2	\$20,001-\$25,000	5.2
	\$25,001-\$60,000	5.55	\$25,001-\$60,000	5.55	\$25,001-\$60,000	5.55	\$25,001-\$60,000	5.55
	\$60,001+	5.95	\$60,001+	5.95	\$60,001+	5.95	\$60,001+	5.95
District of Columbia	\$0-\$10,000	4.5	\$0-\$10,000	4.5	\$0-\$10,000	4.5	\$0-\$10,000	4.5
	\$10,001-\$40,000	7.0	\$10,001-\$40,000	7.0	\$10,001-\$40,000	7.0	\$10,001-\$40,000	7.0
	\$40,001+	8.7	\$40,001+	8.7	\$40,001+	8.7	\$40,001+	8.7
Florida		NCOME TAX	. ,	NCOME TAX		NCOME TAX	NO STATE IN \$0-\$1,000	
Georgia	\$751-\$2,250	2.0	\$1,001-\$3,000	2.0	\$501-\$1,500	2.0	\$1,001-\$3,000	2.0
	\$2,251-\$3,750	3.0	\$3,001-\$5,000	3.0	\$1,501-\$2,500	3.0	\$3,001-\$5,000	3.0
	\$3,751-\$5,250	4.0	\$5,001-\$7,000	4.0	\$2,501-\$3,500	4.0	\$5,001-\$7,000	4.0
	\$5,251-\$7,000 \$7,001+ \$0-\$2,000	5.0 6.0	\$7,001-\$10,000 \$10,001+ \$0-\$3,000	5.0 6.0	\$3,501-\$5,000 \$5,001+ \$0-\$2,000	5.0 6.0	\$7,001-\$10,000 \$10,001+ \$0-\$4,000	5.0 6.0
	\$2,001-\$4,000	3.2	\$3,001-\$6,000	3.2	\$2,001-\$4,000	3.2	\$4,001-\$8,000	3.2
	\$4,001-\$8,000	5.5	\$6,001-\$12,000	5.5	\$4,001-\$8,000	5.5	\$8,001-\$16,000	5.5
	\$8,001-\$12,000	6.4	\$12,001-\$18,000	6.4	\$8,001-\$12,000	6.4	\$16,001-\$24,000	6.4
Hawaii	\$12,001-\$16,000	6.8	\$18,001-\$24,000	6.8	\$12,001-\$16,000	6.8	\$24,001-\$32,000	6.8
	\$16,001-\$20,000	7.2	\$24,001-\$30,000	7.2	\$16,001-\$20,000	7.2	\$32,001-\$40,000	7.2
	\$20,001-\$30,000	7.6	\$30,001-\$45,000	7.6	\$20,001-\$30,000	7.6	\$40,001-\$60,000	7.6
	\$30,001-\$40,000	7.9	\$45,001-\$60,000	7.9	\$30,001-\$40,000	7.9	\$60,001-\$80,000	7.9
	\$40,001+	8.25	\$60,001+	8.25	\$40,001+	8.25	\$80,001+	8.25
	\$0-\$1,159	1.6	\$0-\$2,318	1.6	\$0-\$1,159	1.6	\$0-\$2,318	1.6
	\$1,160-\$2,317	3.6	\$2,319-\$4,634	3.6	\$1,160-\$2,317	3.6	\$2,319-\$4,634	3.6
	\$2,318-\$3,466	4.1	\$4,635-\$6,932	4.1	\$2,318-\$3,466	4.1	\$4,635-\$6,932	4.1
ldaho	\$3,477-\$4,635	5.1	\$6,933-\$9,270	5.1	\$3,477-\$4,635	5.1	\$6,933-\$9,270	5.1
	\$4,636-\$5,793	6.1	\$9,271-\$11,586	6.1	\$4,636-\$5,793	6.1	\$9,271-\$11,586	6.1
	\$5,794-\$8,692	7.1	\$11,587-\$17,384	7.1	\$5,794-\$8,692	7.1	\$11,587-\$17,384	7.1
	\$8,693-\$23,177 \$23,178+	7.4 7.8 3.0% of Federal	\$17,385-\$46,354 \$46,355+	7.4 7.8 3.0% of Federal	\$8,693-\$23,177 \$23,178+	7.4 7.8 3.0% of Federal	\$17,385-\$46,354 \$46,355+	7.4 7.8 3.0% of Federa
Illinois ⁴	All Brackets	Adjusted Gross Income, with modifications	All Brackets	Adjusted Gross Income, with modifications	All Brackets	Adjusted Gross Income, with modifications	All Brackets	Adjusted Gross Income, with modifications
Indiana ⁵	All Brackets	3.4% of Adjusted Gross Income	All Brackets	3.4% of Adjusted Gross Income	All Brackets	3.4% of Adjusted Gross Income	All Brackets	3.4% of Adjuste Gross Income
	\$0-\$1,299	0.36	\$0-\$1,299	0.36	\$0-\$1,299	0.36	\$0-\$1,299	0.36
	\$1,300-\$2,599	0.72	\$1,300-\$2,599	0.72	\$1,300-\$2,599	0.72	\$1,300-\$2,599	0.72
	\$2,600-\$5,199	2.43	\$2,600-\$5,199	2.43	\$2,600-\$5,199	2.43	\$2,600-\$5,199	2.43
	\$5,200-\$11,699	4.50	\$5,200-\$11,699	4.50	\$5,200-\$11,699	4.50	\$5,200-\$11,699	4.50
lowa ⁶	\$5,200-\$11,699	4.50	\$5,200-\$11,699	4.50	\$5,200-\$11,699	4.50	\$5,200-\$11,699	4.50
	\$11,700-\$19,499	6.12	\$11,700-\$19,499	6.12	\$11,700-\$19,499	6.12	\$11,700-\$19,499	6.12
	\$19,500-\$25,999	6.48	\$19,500-\$25,999	6.48	\$19,500-\$25,999	6.48	\$19,500-\$25,999	6.48
	\$26,000-\$38,999	6.80	\$26,000-\$38,999	6.80	\$26,000-\$38,999	6.80	\$26,000-\$38,999	6.80
	\$26,000-\$38,999	6.80	\$26,000-\$38,999	6.80	\$26,000-\$38,999	6.80	\$26,000-\$38,999	6.80
	\$39,000-\$58,499	7.92	\$39,000-\$58,499	7.92	\$39,000-\$58,499	7.92	\$39,000-\$58,499	7.92
	\$58,500+	8.98	\$58,500+	8.98	\$58,500+	8.98	\$58,500+	8.98
Kansas	\$0-\$15,000	3.50	\$0-\$15,000	3.50	\$0-\$15,000	3.50	\$0-\$30,000	3.50
	\$15,001-\$30,000	6.25	\$15,001-\$30,000	6.25	\$15,001-\$30,000	6.25	\$30,001-\$60,000	6.25
	\$30,001+	6.45	\$30,001+	6.45	\$30,001+	6.45	\$60,001+	6.45
Kentuch:	\$0-\$3,000	2.0	\$0-\$3,000	2.0	\$0-\$3,000	2.0	\$0-\$3,000	2.0
	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0
	\$4,001-\$5,000	4.0	\$4,001-\$5,000	4.0	\$4,001-\$5,000	4.0	\$4,001-\$5,000	4.0
Kentucky	\$5,001-\$8,000	5.0	\$5,001-\$8,000	5.0	\$5,001-\$8,000	5.0	\$5,001-\$8,000	5.0
	\$8,001-\$75,000	5.8	\$8,001-\$75,000	5.8	\$8,001-\$75,000	5.8	\$8,001-\$75,000	5.8
	\$75,001+	6.0	\$75,001+	6.0	\$75,001+	6.0	\$75,001+	6.0
Louisiana	\$0-\$12,500	2.0	\$0-\$12,500	2.0	\$0-\$12,500	2.0	\$0-\$25,000	2.0
	\$12,501-\$25,000	4.0	\$12,501-\$25,000	4.0	\$12,501-\$25,000	4.0	\$25,001-\$50,000	4.0
	\$25,001+	6.0	\$25,001+	6.0	\$25,001+	6.0	\$50,001+	6.0
Maine ⁷	\$0-\$4,549	2.0	\$0-\$6,849	2.0	\$0-\$4,549	2.0	\$0-\$9,149	2.0
	\$4,550-\$9,099	4.5	\$6,850-\$13,649	4.5	\$4,550-\$9,099	4.5	\$9,150-\$18,249	4.5
	\$9,100-18,249	7.0	\$13,650-\$27,399	7.0	\$9,100-18,249	7.0	\$18,250-\$36,549	7.0
	\$18,250+	8.5	\$27,400+	8.5	\$18,250+	8.5	\$36,550+	8.5
	\$0-\$1,000	2.0	\$0-\$1,000	2.0	\$0-\$1,000	2.0	\$0-\$1,000	2.0
Maryland	\$1,001-\$2,000	3.0	\$1,001-\$2,000	3.0	\$1,001-\$2,000	3.0	\$1,001-\$2,000	3.0
	\$2,001-\$3,000	4.0	\$2,001-\$3,000	4.0	\$2,001-\$3,000	4.0	\$2,001-\$3,000	4.0
	\$3,001+	4.75	\$3,001+	4.75	\$3,001+	4.75	\$3,001+	4.75
_	Part A Income (ST Cap Gains)	12.0	Part A Income (ST Cap Gains)	12.0	Part A Income (ST Cap Gains)	12.0	Part A Income (ST Cap Gains)	12.0
Massachusetts ⁸	Part A Income (Int and Div)	5.3	Part A Income (Int and Div)	5.3	Part A Income (Int and Div)	5.3	Part A Income (Int and Div)	5.3
	Part B Income Part C Income	5.3 5.3	Part B Income Part C Income	5.3 5.3	Part B Income Part C Income	5.3 5.3	Part B Income Part C Income	5.3 5.3
Michigan ⁹	All Brackets	3.9% of Taxable Income	All Brackets	3.9% of Taxable Income	All Brackets	3.9% of Taxable Income	All Brackets	3.9% of Taxable Income
Minnesota 10	\$0-\$20,510	5.35	\$0-\$25,250	5.35	\$0-\$14,990	5.35	\$0-\$29,980	5.35
	\$20,511-\$67,360	7.05	\$25,251-\$101,450	7.05	\$14,991-\$59,550	7.05	\$29,981-\$119,100	7.05
	\$67,361+	7.85	\$101,451+	7.85	\$59,551+	7.85	\$119,111+	7.85
Mississippi	\$0-\$5,000	3.0	\$0-\$5,000	3.0	\$0-\$5,000	3.0	\$0-\$5,000	3.0
	\$5,001-\$10,000	4.0	\$5,001-\$10,000	4.0	\$5,001-\$10,000	4.0	\$5,001-\$10,000	4.0
	\$10,001+	5.0	\$10,001+	5.0	\$10,001+	5.0	\$10,001+	5.0
	\$0-\$1,000	1.5	\$0-\$1,000	1.5	\$0-\$1,000	1.5	\$0-\$1,000	1.5
	\$1,001-\$2,000	2.0	\$1,001-\$2,000	2.0	\$1,001-\$2,000	2.0	\$1,001-\$2,000	2.0
	\$2,001-\$3,000	2.5	\$2,001-\$3,000	2.5	\$2,001-\$3,000	2.5	\$2,001-\$3,000	2.5
Missouri	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0
	\$4001-\$5,000	3.5	\$4001-\$5,000	3.5	\$4001-\$5,000	3.5	\$4001-\$5,000	3.5
	\$5,001-\$6,000	4.0	\$5,001-\$6,000	4.0	\$5,001-\$6,000	4.0	\$5,001-\$6,000	4.0
	\$6,001-\$7,000	4.5	\$6,001-\$7,000	4.5	\$6,001-\$7,000	4.5	\$6,001-\$7,000	4.5
	\$7,001-\$8,000	5.0	\$7,001-\$8,000	5.0	\$7,001-\$8,000	5.0	\$7,001-\$8,000	5.0
	\$8,001-\$9,000	5.5	\$8,001-\$9,000	5.5	\$8,001-\$9,000	5.5	\$8,001-\$9,000	5.5
	\$9,001+ \$0-\$2,299 \$2,300-\$4,099	6.0 1.0 2.0	\$9,001+ \$0-\$2,299 \$2,300-\$4,099	6.0 1.0 2.0	\$9,001+ \$0-\$2,299 \$2,300-\$4,099	6.0 1.0 2.0	\$9,001+ \$0-\$2,299 \$2,300-\$4,099	1.0 2.0
Montana 11	\$4,100-\$6,199	3.0	\$4,100-\$6,199	3.0	\$4,100-\$6,199	3.0	\$4,100-\$6,199	3.0
	\$6,200-\$8,399	4.0	\$6,200-\$8,399	4.0	\$6,200-\$8,399	4.0	\$6,200-\$8,399	4.0
	\$8,400-\$10,799	5.0	\$8,400-\$10,799	5.0	\$8,400-\$10,799	5.0	\$8,400-\$10,799	5.0
	\$10,800-\$13,899	6.0	\$10,800-\$13,899	6.0	\$10,800-\$13,899	6.0	\$10,800-\$13,899	6.0
	\$13,900+	6.9	\$13,900+	6.9	\$13,900+	6.9	\$13,900+	6.9
Nebraska	\$0-\$2,400	2.56	\$0-\$3,800	2.56	\$0-\$2,000	2.56	\$0-\$4,000	2.56
	\$2,401-\$17,500	3.57	\$3,801-\$25,000	3.57	\$2,001-\$15,500	3.57	\$4,001-\$31,000	3.57
	\$17,501-\$27,000	5.12	\$25,001-\$35,000	5.12	\$15,501-\$25,000	5.12	\$31,001-\$50,000	5.12
	\$27,001+	6.84	\$35,001+	6.84	\$25,001+	6.84	\$50,001+	6.84
Nevada		NCOME TAX 5.0% of taxable	NO STATE II			NCOME TAX 5.0% of taxable	NO STATE IN	
New Hampshire	All Brackets	interest and dividends only	All Brackets \$0-\$20,000	interest and dividends only	All Brackets	interest and dividends only	All Brackets	interest and divide only
New Jersey	\$0-\$20,000 \$20,001-\$35,000 \$35,001-\$40,000	1.40 1.75 3.50	\$20,000 \$20,001-\$50,000 \$50,001-\$70,000 \$70,001-\$80,000	1.40 1.75 2.45 3.50	\$0-\$20,000 \$20,001-\$35,000 \$35,001-\$40,000	1.40 1.75 3.50	\$20,000 \$20,001-\$50,000 \$50,001-\$70,000 \$70,001-\$80,000	1.40 1.75 2.45 3.50
non colocy	\$40,001-\$75,000	5.525	\$80,001-\$150,000	5.525	\$40,001-\$75,000	5.525	\$80,001-\$150,000	5.525
	\$75,001-\$500,000	6.37	\$150,001-\$500,000	6.37	\$75,001-\$500,000	6.37	\$150,001-\$500,000	6.37
	\$500,001+	8.97	\$500,001+	8.97	\$500,001+	8.97	\$500,001+	8.97
New Mexico 12	\$0-\$5,500 \$5,501-\$11,000	1.7 3.2	\$0-\$8,000 \$8,001-\$16,000	1.7 3.2	\$0-\$4,000 \$4,001-\$8,000 \$8,001-\$12,000	1.7 3.2	\$0-\$8,000 \$8,001-\$16,000	1.7 3.2
-	\$11,001-\$16,000	4.7	\$16,001-\$24,000	4.7	\$8,001-\$12,000	4.7	\$16,001-\$24,000	4.7
	\$16,001+	5.3	\$24,001+	5.3	\$12,001+	5.3	\$24,001+	5.3
	\$0-\$8,000	4.00	\$0-\$11,000	4.00	\$0-\$8,000	4.00	\$0-\$16,000	4.00
New York ¹³	\$8,001-\$11,000	4.50	\$11,001-\$15,000	4.50	\$8,001-\$11,000	4.50	\$16,001-\$22,000	4.50
	\$11,001-\$13,000	5.25	\$15,001-\$17,000	5.25	\$11,001-\$13,000	5.25	\$22,001-\$26,000	5.25
	\$13,001-\$20,000	5.90	\$17,001-\$30,000	5.90	\$13,001-\$20,000	5.90	\$26,001-\$40,000	5.90
	\$20,001-\$100,000	6.85	\$30,001-\$125,000	6.85	\$20,001-\$100,000	6.85	\$40,001-\$150,000	6.85
	\$100,001-\$500,000	7.25	\$125,001-\$500,000	7.25	\$100,001-\$500,000	7.25	\$150,001-\$500,000	7.25
	\$500,001+	7.70	\$500,001+	7.70	\$500,001+	7.70	\$500,001+	7.70
North Carolina	\$0-\$12,750	6.00	\$0-\$17,000	6.00	\$0-\$10,625	6.0	\$0-\$21,250	6.00
	\$12,751-\$60,000	7.00	\$17,001-\$80,000	7.00	\$10,626-\$50,000	7.0	\$21,251-\$100,000	7.00
	\$60,001-\$120,000	7.75	\$80,001-\$160,000	7.75	\$50,001-\$100,000	7.75	\$100,001-\$200,000	7.75
	\$120,001+	8.25	\$160,001+	8.25	\$100,001+	8.25	\$200,001+	8.25
	\$0-\$29,700	2.10	\$0-\$39,800	2.10	\$0-\$24,800	2.10	\$0-\$49,600	2.10
North Dakota	\$29,701-\$71,950	3.92	\$39,801-\$102,800	3.92	\$24,801-\$59,975	3.92	\$49,601-\$119,950	3.92
	\$71,951-\$150,150	4.34	\$102,801-\$166,450	4.34	\$59,976-\$91,400	4.34	\$119,951-\$182,800	4.34
	\$150,151-\$326,450	5.04	\$166,451-\$326,450	5.04	\$91,401-\$163,225	5.04	\$182,801-\$326,450	5.04
	\$326,451+	5.54	\$326,451+	5.54	\$163,226+	5.54	\$326,451+	5.54
	\$0-\$5,000	0.681	\$0-\$5,000	0.681	\$0-\$5,000	0.681	\$0-\$5,000	0.681
	\$5,001-\$10,000	1.361	\$5,001-\$10,000	1.361	\$5,001-\$10,000	1.361	\$5,001-\$10,000	1.361
Ohio	\$10,001-\$15,000	2.722	\$10,001-\$15,000	2.722	\$10,001-\$15,000	2.722	\$10,001-\$15,000	2.722
	\$15,001-\$20,000	3.403	\$15,001-\$20,000	3.403	\$15,001-\$20,000	3.403	\$15,001-\$20,000	3.403
	\$20,001-\$40,000	4.083	\$20,001-\$40,000	4.083	\$20,001-\$40,000	4.083	\$20,001-\$40,000	4.083
	\$40,001-\$80,000	4.764	\$40,001-\$80,000	4.764	\$40,001-\$80,000	4.764	\$40,001-\$80,000	4.764
	\$80,001-\$100,000	5.444	\$80,001-\$100,000	5.444	\$80,001-\$100,000	5.444	\$80,001-\$100,000	5.444
	\$100,001-\$200,000	6.320	\$100,001-\$200,000	6.320	\$100,001-\$200,000	6.320	\$100,001-\$200,000	6.320
	\$200,001+	6.870	\$200,001+	6.870	\$200,001+	6.870	\$200,001+	6.870
	\$0-\$1,000	0.5	\$0-\$2,000	0.5	\$0-\$1,000	0.5	\$0-\$2,000	0.5
	\$1,001-\$2,500	1.0	\$2,001-\$5,000	1.0	\$1,001-\$2,500	1.0	\$2,001-\$5,000	1.0
	\$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$7,200	2.0 3.0 4.0	\$5,001-\$5,000 \$5,001-\$7,500 \$7,501-\$9,800 \$9,801-\$12,200	2.0 3.0 4.0	\$2,501-\$3,750 \$3,751-\$4,900 \$4,901-\$7,200	2.0 3.0 4.0	\$5,001-\$5,000 \$5,001-\$7,500 \$7,501-\$9,800 \$9,801-\$12,200	2.0 3.0 4.0
Oklahoma 14	\$7,201-\$8,700	5.0 6.0 6.25	\$12,201-\$15,000 \$15,000-\$21,000 \$21,001+	5.0 6.0 6.25	\$7,201-\$8,700 \$8,701-\$10,500 \$10,501+	5.0 6.0 6.25	\$12,201-\$15,000 \$15,000-\$21,000 \$21,001+	5.0 6.0 6.25
Oklahoma ¹⁴	\$8,701-\$10,500 \$10,501+	0.23	\$0-\$5,300 \$5,301-\$13,300	5.0 7.0 9.0	\$0-\$2,650 \$2,651-\$6,650 \$6,651+	5.0 7.0 9.0	\$0-\$2,650 \$2,651-\$6,650 \$6,651+	5.0 7.0 9.0
Oklahoma ¹⁴ Oregon		5.0 7.0 9.0	\$13,301+			3.07% of Taxable	All Brackets	3.07% of Taxab Income
Oregon	\$10,501+ \$0-\$2,650 \$2,651-\$6,650	5.0 7.0		3.07% of Taxable Income	All Brackets	Income		OEO/ of the Food
Oregon Pennsylvania	\$10,501+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+	5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates	\$13,301+	3.07% of Taxable Income 25% of the Federal Income Tax Rates	All Brackets All Brackets (as determined by the	25% of the Federal Income Tax Rates	All Brackets (as determined by the	Income Tax Ra
Oregon Pennsylvania	\$10,501+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets	5.0 7.0 9.0 3.07% of Taxable Income	\$13,301+ All Brackets All Brackets (as	3.07% of Taxable Income 25% of the Federal	All Brackets (as	25% of the Federal	` :	25% of the Federal Income Tax Rathat were in effection immediately pricting the 2001 EGTR
Oregon Pennsylvania	\$10,501+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140	5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0	\$13,301+ All Brackets All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140	3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0	All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140	25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0	determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140	Income Tax Rathat were in effective immediately price the 2001 EGTR
Oregon Pennsylvania Rhode Island	\$10,501+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850	5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0	\$13,301+ All Brackets All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850	3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0	All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850	25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0	determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850	Income Tax Ra that were in effe immediately pri the 2001 EGTR 2.5 3.0 4.0 5.0 6.0
Oregon Pennsylvania Rhode Island South Carolina	\$10,501+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE I	5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX	\$13,301+ All Brackets All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE II	3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0	All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE I	25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX	determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE IN	Income Tax Ra that were in effe immediately pri the 2001 EGTR 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX
Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee	\$10,501+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE I	5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0	\$13,301+ All Brackets All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+	3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only	All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE I	25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0	determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+	Income Tax Ra that were in effe immediately pri the 2001 EGTR 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividen and interest on
Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee Texas	\$10,501+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE I All Brackets NO STATE I \$0-\$863 \$864-\$1,726	5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only NCOME TAX 2.3 3.3	\$13,301+ All Brackets All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE II All Brackets NO STATE II \$0-\$1,726 \$1,727-\$3,450	3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only NCOME TAX 2.3 3.3	All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE I All Brackets NO STATE I \$0-\$863 \$864-\$1,726	25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only NCOME TAX 2.3 3.3	determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE IN All Brackets NO STATE IN \$0-\$1,726 \$1,727-\$3,450	Income Tax Ra that were in effet immediately prictive 2001 EGTR 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividen and interest on NCOME TAX 2.3 3.3
	\$10,501+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE I All Brackets NO STATE I \$0-\$863 \$864-\$1,726 \$1,727-\$2,588 \$2,589-\$3,450 \$3,451-\$4,313	5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only NCOME TAX 2.3 3.3 4.2 5.2 6.0	\$13,301+ All Brackets All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE II All Brackets NO STATE II \$0-\$1,726 \$1,727-\$3,450 \$3,451-\$5,176 \$5,177-\$6,900 \$6,901-\$8,626	3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only NCOME TAX 2.3 3.3 4.2 5.2 6.0	All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE I All Brackets NO STATE I \$0-\$863 \$864-\$1,726 \$1,727-\$2,588 \$2,589-\$3,450 \$3,451-\$4,313	25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only NCOME TAX 2.3 3.3 4.2 5.2 6.0	determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE IN All Brackets NO STATE IN \$0-\$1,726 \$1,727-\$3,450 \$3,451-\$5,176 \$5,177-\$6,900 \$6,901-\$8,626	Income Tax Ra that were in effe immediately pri the 2001 EGTR 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividen and interest on NCOME TAX 2.3 3.3 4.2 5.2 6.0
Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee Texas Utah	\$10,501+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE I All Brackets NO STATE I \$0-\$863 \$864-\$1,726 \$1,727-\$2,588 \$2,589-\$3,450 \$3,451-\$4,313 \$4,314+ All Brackets (as determined by the	5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal	\$13,301+ All Brackets All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE II All Brackets NO STATE II \$0-\$1,726 \$1,727-\$3,450 \$3,451-\$5,176 \$5,177-\$6,900 \$6,901-\$8,626 \$8,627+ All Brackets (as determined by the	3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal	All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE I All Brackets NO STATE I \$0-\$863 \$864-\$1,726 \$1,727-\$2,588 \$2,589-\$3,450 \$3,451-\$4,313 \$4,314+ All Brackets (as determined by the	25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal	determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE IN All Brackets NO STATE IN \$0-\$1,726 \$1,727-\$3,450 \$3,451-\$5,176 \$5,177-\$6,900 \$6,901-\$8,626 \$8,627+ All Brackets (as determined by the	Income Tax Ra that were in effe immediately prictive 2001 EGTR 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividen and interest on NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal
Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee Texas	\$10,501+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE I All Brackets NO STATE I \$0-\$863 \$864-\$1,726 \$1,727-\$2,588 \$2,589-\$3,450 \$3,451-\$4,313 \$4,314+ All Brackets (as determined by the federal income tax liability) \$0-\$3,000	5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal Income Tax Rates 2.0	\$13,301+ All Brackets All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE II All Brackets NO STATE II \$0-\$1,726 \$1,727-\$3,450 \$3,451-\$5,176 \$5,177-\$6,900 \$6,901-\$8,626 \$8,627+ All Brackets (as determined by the federal income tax liability) \$0-\$3,000	3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal Income Tax Rates 2.0	All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE I All Brackets NO STATE I \$0-\$863 \$864-\$1,726 \$1,727-\$2,588 \$2,589-\$3,450 \$3,451-\$4,313 \$4,314+ All Brackets (as determined by the federal income tax liability) \$0-\$3,000	25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal Income Tax Rates 2.0	determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE IN All Brackets NO STATE IN \$0-\$1,726 \$1,727-\$3,450 \$3,451-\$5,176 \$5,177-\$6,900 \$6,901-\$8,626 \$8,627+ All Brackets (as determined by the federal income tax liability) \$0-\$3,000	Income Tax Ra that were in effe immediately pri the 2001 EGTR 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on divider and interest on NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Fed Income Tax Ra 2.0
Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee Texas Utah	\$10,501+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE I All Brackets NO STATE I \$0-\$863 \$864-\$1,726 \$1,727-\$2,588 \$2,589-\$3,450 \$3,451-\$4,313 \$4,314+ All Brackets (as determined by the federal income tax liability)	5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal Income Tax Rates	\$13,301+ All Brackets All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE II All Brackets NO STATE II \$0-\$1,726 \$1,727-\$3,450 \$3,451-\$5,176 \$5,177-\$6,900 \$6,901-\$8,626 \$8,627+ All Brackets (as determined by the federal income tax liability)	3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal Income Tax Rates	All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE I All Brackets NO STATE I \$0-\$863 \$864-\$1,726 \$1,727-\$2,588 \$2,589-\$3,450 \$3,451-\$4,313 \$4,314+ All Brackets (as determined by the federal income tax liability)	25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal Income Tax Rates	determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE IN All Brackets NO STATE IN \$0-\$1,726 \$1,727-\$3,450 \$3,451-\$5,176 \$5,177-\$6,900 \$6,901-\$8,626 \$8,627+ All Brackets (as determined by the federal income tax liability)	Income Tax Ra that were in effe immediately prictive 2001 EGTR 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividen and interest on NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Fed Income Tax Ra
Oregon Pennsylvania Rhode Island South Carolina Tennessee Texas Utah Vermont	\$10,501+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE I All Brackets NO STATE I \$0-\$863 \$864-\$1,726 \$1,727-\$2,588 \$2,589-\$3,450 \$3,451-\$4,313 \$4,314+ All Brackets (as determined by the federal income tax liability) \$0-\$3,000 \$3,001-\$5,000 \$5,001-\$17,000 \$17,001+ NO STATE I	5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal Income Tax Rates 2.0 3.0 5.0 5.75 NCOME TAX 3.0	\$13,301+ All Brackets All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE II All Brackets NO STATE II \$0-\$1,726 \$1,727-\$3,450 \$3,451-\$5,176 \$5,177-\$6,900 \$6,901-\$8,626 \$8,627+ All Brackets (as determined by the federal income tax liability) \$0-\$3,000 \$3,001-\$5,000 \$5,001-\$17,000 \$17,001+ NO STATE II	3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal Income Tax Rates 2.0 3.0 5.0 5.75 NCOME TAX 3.0	All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE I All Brackets NO STATE I \$0-\$863 \$864-\$1,726 \$1,727-\$2,588 \$2,589-\$3,450 \$3,451-\$4,313 \$4,314+ All Brackets (as determined by the federal income tax liability) \$0-\$3,000 \$3,001-\$5,000 \$5,001-\$17,000 \$17,001+ NO STATE I	25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal Income Tax Rates 2.0 3.0 5.0 5.75 NCOME TAX 3.0	determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE IN All Brackets NO STATE IN \$0-\$1,726 \$1,727-\$3,450 \$3,451-\$5,176 \$5,177-\$6,900 \$6,901-\$8,626 \$8,627+ All Brackets (as determined by the federal income tax liability) \$0-\$3,000 \$3,001-\$5,000 \$5,001-\$17,000 \$17,001+ NO STATE IN	Income Tax Rar that were in effectimmediately prictive 2001 EGTR 2.5 3.0 4.0 5.0 6.0 7.0 INCOME TAX 6.0% on dividentiately and interest on NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal Income Tax Rar 2.0 3.0 5.75 INCOME TAX 3.0
Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee Texas Utah Vermont Virginia	\$10,501+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE I All Brackets NO STATE I \$0-\$863 \$864-\$1,726 \$1,727-\$2,588 \$2,589-\$3,450 \$3,451-\$4,313 \$4,314+ All Brackets (as determined by the federal income tax liability) \$0-\$3,000 \$3,001-\$4,313 \$4,314+ NO STATE I NO STATE I \$0-\$10,000 \$10,001-\$25,000 \$5,001-\$17,000 \$17,001+ NO STATE I	5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal Income Tax Rates 2.0 3.0 5.0 5.75 NCOME TAX 3.0 4.0 4.0 4.5 6.0	\$13,301+ All Brackets All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE II All Brackets NO STATE II \$0-\$1,726 \$1,727-\$3,450 \$3,451-\$5,176 \$5,177-\$6,900 \$6,901-\$8,626 \$8,627+ All Brackets (as determined by the federal income tax liability) \$0-\$3,000 \$3,001-\$5,000 \$5,001-\$17,000 \$17,001+ NO STATE II \$0-\$10,000 \$25,001-\$40,000 \$40,001-\$60,000	3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal Income Tax Rates 2.0 3.0 5.0 5.75 NCOME TAX 3.0 4.0 4.5 6.0	All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE I All Brackets NO STATE I \$0-\$863 \$864-\$1,726 \$1,727-\$2,588 \$2,589-\$3,450 \$3,451-\$4,313 \$4,314+ All Brackets (as determined by the federal income tax liability) \$0-\$3,000 \$3,001-\$5,000 \$5,001-\$17,000 \$17,001+ NO STATE I \$0-\$5,000 \$5,001-\$12,500 \$12,501-\$20,000 \$20,001-\$30,000	25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal Income Tax Rates 2.0 3.0 5.0 5.75 NCOME TAX 3.0 4.0 4.5 6.0	determined by the federal income tax liability) \$0-\$2,570	Income Tax Ra that were in effe immediately prictive 2001 EGTR 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividen and interest on NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Fede Income Tax Ra 2.0 3.0 5.0 5.75 NCOME TAX 3.0 4.0 4.5 6.0
Oregon Pennsylvania Rhode Island South Carolina Fennessee Texas Utah Vermont Virginia Washington	\$10,501+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+ All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE I All Brackets NO STATE I \$0-\$863 \$864-\$1,726 \$1,727-\$2,588 \$2,589-\$3,450 \$3,451-\$4,313 \$4,314+ All Brackets (as determined by the federal income tax liability) \$0-\$3,000 \$3,001-\$4,310 \$17,001+ NO STATE I	5.0 7.0 9.0 3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal Income Tax Rates 2.0 3.0 5.0 5.75 NCOME TAX 3.0 4.0 4.0 4.5	\$13,301+ All Brackets All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE II All Brackets NO STATE II \$0-\$1,726 \$1,727-\$3,450 \$3,451-\$5,176 \$5,177-\$6,900 \$6,901-\$8,626 \$8,627+ All Brackets (as determined by the federal income tax liability) \$0-\$3,000 \$3,001-\$5,000 \$5,001-\$17,000 \$17,001+ NO STATE II \$0-\$10,000 \$10,001-\$25,000 \$25,001-\$40,000	3.07% of Taxable Income 25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal Income Tax Rates 2.0 3.0 5.0 5.75 NCOME TAX 3.0 4.0 4.0 4.5	All Brackets (as determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE I All Brackets NO STATE I \$0-\$863 \$864-\$1,726 \$1,727-\$2,588 \$2,589-\$3,450 \$3,451-\$4,313 \$4,314+ All Brackets (as determined by the federal income tax liability) \$0-\$3,000 \$3,001-\$5,000 \$5,001-\$17,000 \$17,001+ NO STATE I \$0-\$5,000 \$5,001-\$12,500 \$12,501-\$20,000	25% of the Federal Income Tax Rates that were in effect immediately prior to the 2001 EGTRRA 2.5 3.0 4.0 5.0 6.0 7.0 NCOME TAX 6.0% on dividends and interest only NCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Federal Income Tax Rates 2.0 3.0 5.0 5.75 NCOME TAX 3.0 4.0 4.5	determined by the federal income tax liability) \$0-\$2,570 \$2,571-\$5,140 \$5,141-\$7,710 \$7,711-\$10,280 \$10,281-\$12,850 \$12,851+ NO STATE IN All Brackets NO STATE IN \$0-\$1,726 \$1,727-\$3,450 \$3,451-\$5,176 \$5,177-\$6,900 \$6,901-\$8,626 \$8,627+ All Brackets (as determined by the federal income tax liability) \$0-\$3,000 \$3,001-\$5,000 \$5,001-\$17,000 \$17,001+ NO STATE IN \$0-\$10,000 \$10,001-\$25,000 \$25,001-\$40,000	Income Tax Ra that were in effe immediately prictive 2001 EGTR 2.5 3.0 4.0 5.0 6.0 7.0 INCOME TAX 6.0% on dividen and interest on INCOME TAX 2.3 3.3 4.2 5.2 6.0 7.0 24% of the Fed Income Tax Ra 2.0 3.0 5.0 5.75 INCOME TAX 3.0 4.0 4.5

1. (California) An additional 1% tax is imposed on taxable income in excess of \$1 million.

2. (Colorado) Individual taxpayers are subject to an alternative minimum tax equal to the amount by which 3.47% of their Colorado AMT income exceeds their basic income tax. 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 individuals, trusts, and estates that are subject to the federal AMT, equal to the amount by which the Connecticut AMT exceeds the Connecticut basic income tax. Separate provisions apply for non- and part-year resident

individuals, trusts, and estates 4. (Illinois) An additional personal property replacement tax of 1.5% of net income is imposed on partnerships, trusts, and S corporations. 5. (Indiana) Counties may impose an adjusted gross income tax on residents or nonresidents.

6. (lowa) An alternative minimum tax of 6.7% of alternative minimum income is imposed if the AMT exceeds the taxpayer's regular income tax liability; the AMT is 75% of the maximum regular tax rate. 7. (Maine) An additional state alternative minimum tax equal to the amount by which the tentative AMT exceeds regular income tax liability is imposed.

8. (Massachusetts) Part A income represents either interest and dividends or short-term capital gains.

Part B income represents wages, salaries, tips, pensions, state bank interest, partnership income, business income, rents, alimony, winnings, and certain other items of income.

Part C income represents gains from the sale of long-term capital assets. 9. (Michigan) Persons with business activity allocated or apportioned to Michigan are also subject to a single business tax on an adjusted tax base.

10. (Minnesota) A 6.4% alternative minimum tax is imposed.

11. (Montana) Minimum tax of \$1. 12. (New Mexico) Qualified non-resident taxpayers may pay an alternative tax of 0.75% of gross receipts from New Mexico sales. 13. (New York) A supplemental tax, which is calculated in accordance with N.Y. Tax Law Sec. 601(d) is imposed to recapture the tax table benefit.

14. (Oklahoma) Listed rates are for taxpayers that are not deducting federal income tax; for those who are deducting federal income tax, the rates range as follows:
Single, Married Filing Separately - 0.5% on the first \$1,000 of income to 10% on \$24,000 and over
Head of Household, Married Filing Jointly - 0.5% on the first \$2,000 of income to 10% on \$24,000 and over 15. (West Virginia) An alternative minimum tax equal to the excess by which 25% of the federal AMT exceeds the West Virginia basic income tax is imposed. 16. (Wisconsin) A permanent recycling surcharge is imposed on individuals, estates, trusts, and partnerships with at least \$4 million in gross receipts at the rate of the greater of \$25 or 0.2% of net business income as allocated or apportioned to Wisconsin. The maximum surcharge is \$9,800.

General Notes: 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, California, Idaho, Iowa, Maine, Minnesota, Montana, North Dakota, Oregon, South Carolina, Vermont, and Wisconsin have tax brackets that are indexed for inflation annually. Source: CCH Tax Research NetWork

State	Taxable	Persons Marginal	Heads of F	Marginal	Taxable	Filing Separately Marginal	Married Person Taxable	Marginal
Alabama	\$0-\$500 \$501-\$3,000	Rate (%) 2.0 4.0 5.0	\$0-\$500 \$501-\$3,000	Rate (%) 2.0 4.0	\$0-\$500 \$501-\$3,000	Rate (%) 2.0 4.0	\$0-\$1,000 \$1,001-\$6,000	2.0 4.0
Alaska	\$3,001+ NO STATE I \$0-\$10,000	5.0 NCOME TAX 2.87	\$3,001+ NO STATE II \$0-\$20,000	2.87	\$3,001+ NO STATE I \$0-\$10,000	5.0 NCOME TAX 2.87	\$6,001+ NO STATE II \$0-\$20,000	2.87
Arizona	\$10,001-\$25,000	3.20	\$20,001-\$50,000	3.20	\$10,001-\$25,000	3.20	\$20,001-\$50,000	3.20
	\$25,001-\$50,000	3.74	\$50,001-\$100,000	3.74	\$25,001-\$50,000	3.74	\$50,001-\$100,000	3.74
	\$50,001-\$150,000	4.72	\$100,001-\$300,000	4.72	\$50,001-\$150,000	4.72	\$100,001-\$300,000	4.72
	\$150,001+	5.04	\$300,001+	5.04	\$150,001+	5.04	\$300,001+	5.04
Arkansas	\$0-\$3,399	1.0	\$0-\$3,399	1.0	\$0-\$3,399	1.0	\$0-\$3,399	1.0
	\$3,400-\$6,799	2.5	\$3,400-\$6,799	2.5	\$3,400-\$6,799	2.5	\$3,400-\$6,799	2.5
	\$6,800-\$10,299	3.5	\$6,800-\$10,299	3.5	\$6,800-\$10,299	3.5	\$6,800-\$10,299	3.5
Airaiisas	\$10,300-\$17,099	4.5	\$10,300-\$17,099	4.5	\$10,300-\$17,099	4.5	\$10,300-\$17,099	4.5
	\$17,100-\$28,499	6.0	\$17,100-\$28,499	6.0	\$17,100-\$28,499	6.0	\$17,100-\$28,499	6.0
	\$28,500+	7.0	\$28,500+	7.0	\$28,500+	7.0	\$28,500+	7.0
California ¹	\$0-\$6,319	1.0	\$0-\$12,644	1.0	\$0-\$6,319	1.0	\$0-\$12,638	1.0
	\$6,320-\$14,979	2.0	\$12,645-\$29,959	2.0	\$6,320-\$14,979	2.0	\$12,639-\$29,958	2.0
	\$14,980-\$23,641	4.0	\$29,960-\$38,619	4.0	\$14,980-\$23,641	4.0	\$29,959-\$47,282	4.0
	\$23,642-\$32,819	6.0	\$38,620-\$47,796	6.0	\$23,642-\$32,819	6.0	\$47,283-\$65,638	6.0
2	\$32,820-\$41,476 \$41,477+	8.0 9.3 4.63% of Federal	\$47,797-\$56,456 \$56,457+	8.0 9.3 4.63% of Federal	\$32,820-\$41,476 \$41,477+	8.0 9.3 4.63% of Federal	\$65,639-\$82,952 \$82,953+	8.0 9.3 4.63% of Federal
Colorado ² Connecticut ³	\$0-\$10,000 \$10,001+	Taxable Income 3.0 5.0	\$0-\$16,000 \$16,001+	Taxable Income 3.0 5.0	\$0-\$10,000 \$10,001+	Taxable Income 3.0 5.0	All Brackets \$0-\$20,000 \$20,001+	Taxable Income 3.0 5.0
	\$0-\$2,000	0.0	\$0-\$2,000	0.0	\$0-\$2,000	0.0	\$0-\$2,000	0.0
	\$2,001-\$5,000	2.2	\$2,001-\$5,000	2.2	\$2,001-\$5,000	2.2	\$2,001-\$5,000	2.2
	\$5,001-\$10,000	3.9	\$5,001-\$10,000	3.9	\$5,001-\$10,000	3.9	\$5,001-\$10,000	3.9
Delaware	\$10,001-\$20,000	4.8	\$10,001-\$20,000	4.8	\$10,001-\$20,000	4.8	\$10,001-\$20,000	4.8
	\$20,001-\$25,000	5.2	\$20,001-\$25,000	5.2	\$20,001-\$25,000	5.2	\$20,001-\$25,000	5.2
	\$25,001-\$60,000	5.55	\$25,001-\$60,000	5.55	\$25,001-\$60,000	5.55	\$25,001-\$60,000	5.55
	\$60,001+	5.95	\$60,001+	5.95	\$60,001+	5.95	\$60,001+	5.95
District of Columbia	\$0-\$10,000 \$10,001-\$30,000 \$30,001+	5.0 7.5 9.0	\$0-\$10,000 \$10,001-\$30,000 \$30,001+	5.95 5.0 7.5 9.0	\$0-\$10,000 \$10,001-\$30,000 \$30,001+	5.95 5.0 7.5 9.0	\$0-\$10,000 \$10,001-\$30,000 \$30,001+	5.0 7.5 9.0
Florida		NCOME TAX 1.0 2.0	NO STATE II \$0-\$1,000 \$1,001-\$3,000			NCOME TAX 1.0 2.0	NO STATE II \$0-\$1,000 \$1,001-\$3,000	
Georgia	\$2,251-\$3,750	3.0	\$3,001-\$5,000	3.0	\$1,501-\$2,500	3.0	\$3,001-\$5,000	3.0
	\$3,751-\$5,250	4.0	\$5,001-\$7,000	4.0	\$2,501-\$3,500	4.0	\$5,001-\$7,000	4.0
	\$5,251-\$7,000	5.0	\$7,001-\$10,000	5.0	\$3,501-\$5,000	5.0	\$7,001-\$10,000	5.0
	\$7,001+ \$0-\$2,000 \$2,001-\$4,000 \$4,001-\$8,000	1.4 3.2 5.5	\$10,001+ \$0-\$3,000 \$3,001-\$6,000 \$6,001-\$12,000	6.0 1.4 3.2 5.5	\$5,001+ \$0-\$2,000 \$2,001-\$4,000 \$4,001-\$8,000	1.4 3.2 5.5	\$10,001+ \$0-\$4,000 \$4,001-\$8,000 \$8,001-\$16,000	6.0 1.4 3.2 5.5
Hawaii	\$8,001-\$12,000	6.4	\$12,001-\$18,000	6.4	\$8,001-\$12,000	6.4	\$16,001-\$24,000	6.4
	\$12,001-\$16,000	6.8	\$18,001-\$24,000	6.8	\$12,001-\$16,000	6.8	\$24,001-\$32,000	6.8
	\$16,001-\$20,000	7.2	\$24,001-\$30,000	7.2	\$16,001-\$20,000	7.2	\$32,001-\$40,000	7.2
	\$20,001-\$30,000 \$30,001-\$40,000 \$40,001+ \$0-\$1,128	7.6 7.9 8.25	\$30,001-\$45,000 \$45,001-\$60,000 \$60,001+ \$0-\$2,257	7.6 7.9 8.25	\$20,001-\$30,000 \$30,001-\$40,000 \$40,001+ \$0-\$1,128	7.6 7.9 8.25	\$40,001-\$60,000 \$60,001-\$80,000 \$80,001+ \$0-\$2,257	7.6 7.9 8.25
ldaho	\$1,129-\$2,257	3.6	\$2,258-\$4,514	3.6	\$1,129-\$2,257	3.6	\$2,258-\$4,514	3.6
	\$2,258-\$3,386	4.1	\$4,515-\$6,772	4.1	\$2,258-\$3,386	4.1	\$4,515-\$6,772	4.1
	\$3,387-\$4,514	5.1	\$6,773-\$9,030	5.1	\$3,387-\$4,514	5.1	\$6,773-\$9,030	5.1
idano	\$4,515-\$5,643	6.1	\$9,031-\$11,287	6.1	\$4,515-\$5,643	6.1	\$9,031-\$11,287	6.1
	\$5,644-\$8,465	7.1	\$11,288-\$16,932	7.1	\$5,644-\$8,465	7.1	\$11,288-\$16,932	7.1
	\$8,466-\$22,576	7.4	\$16,933-\$45,152	7.4	\$8,466-\$22,576	7.4	\$16,933-\$45,152	7.4
	\$22,577+	7.8	\$45,153+	7.8	\$22,577+	7.8	\$45,153+	7.8
Illinois ⁴	All Brackets	3.0% of Federal Adjusted Gross Income, with	All Brackets	3.0% of Federal Adjusted Gross Income, with	All Brackets	3.0% of Federal Adjusted Gross Income, with	All Brackets	3.0% of Federal Adjusted Gross Income, with
Indiana ⁵	All Brackets	modifications 3.4% of Adjusted Gross Income	All Brackets	modifications 3.4% of Adjusted Gross Income	All Brackets	modifications 3.4% of Adjusted Gross Income	All Brackets	modifications 3.4% of Adjusted Gross Income
	\$0-\$1,269	0.36	\$0-\$1,269	0.36	\$0-\$1,269	0.36	\$0-\$1,269	0.36
	\$1,270-\$2,538	0.72	\$1,270-\$2,538	0.72	\$1,270-\$2,538	0.72	\$1,270-\$2,538	0.72
	\$2,539-\$5,076	2.43	\$2,539-\$5,076	2.43	\$2,539-\$5,076	2.43	\$2,539-\$5,076	2.43
lowa ⁶	\$5,077-\$11,421	4.50	\$5,077-\$11,421	4.50	\$5,077-\$11,421	4.50	\$5,077-\$11,421	4.50
	\$11,422-\$19,035	6.12	\$11,422-\$19,035	6.12	\$11,422-\$19,035	6.12	\$11,422-\$19,035	6.12
	\$19,036-\$25,380	6.48	\$19,036-\$25,380	6.48	\$19,036-\$25,380	6.48	\$19,036-\$25,380	6.48
	\$25,381-\$38,070	6.80	\$25,381-\$38,070	6.80	\$25,381-\$38,070	6.80	\$25,381-\$38,070	6.80
	\$38,071-\$57,105	7.92	\$38,071-\$57,105	7.92	\$38,071-\$57,105	7.92	\$38,071-\$57,105	7.92
	\$57,106+	8.98	\$57,106+	8.98	\$57,106+	8.98	\$57,106+	8.98
	\$0-\$15,000	3.50	\$0-\$15,000	3.50	\$0-\$15,000	3.50	\$0-\$30,000	3.50
Kansas	\$15,001-\$30,000	6.25	\$15,001-\$30,000	6.25	\$15,001-\$30,000	6.25	\$30,001-\$60,000	6.25
	\$30,001+	6.45	\$30,001+	6.45	\$30,001+	6.45	\$60,001+	6.45
	\$0-\$3,000	2.0	\$0-\$3,000	2.0	\$0-\$3,000	2.0	\$0-\$3,000	2.0
Kentucky	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0
	\$4,001-\$5,000	4.0	\$4,001-\$5,000	4.0	\$4,001-\$5,000	4.0	\$4,001-\$5,000	4.0
	\$5,001-\$8,000	5.0	\$5,001-\$8,000	5.0	\$5,001-\$8,000	5.0	\$5,001-\$8,000	5.0
	\$8,001-\$75,000	5.8	\$8,001-\$75,000	5.8	\$8,001-\$75,000	5.8	\$8,001-\$75,000	5.8
Louisiana	\$75,001+	6.0	\$75,001+	6.0	\$75,001+	6.0	\$75,001+	6.0
	\$0-\$12,500	2.0	\$0-\$12,500	2.0	\$0-\$12,500	2.0	\$0-\$25,000	2.0
	\$12,501-\$25,000	4.0	\$12,501-\$25,000	4.0	\$12,501-\$25,000	4.0	\$25,001-\$50,000	4.0
Maine ⁷	\$25,001+	6.0	\$25,001+	6.0	\$25,001+	6.0	\$50,001+	6.0
	\$0-\$4,449	2.0	\$0-\$6,649	2.0	\$0-\$4,449	2.0	\$0-\$8,899	2.0
	\$4,450-\$8,849	4.5	\$6,650-\$13,249	4.5	\$4,450-\$8,849	4.5	\$8,900-\$17,699	4.5
	\$8,850-17,699	7.0	\$13,250-\$26,599	7.0	\$8,850-17,699	7.0	\$17,700-\$35,449	7.0
	\$17,700+	8.5	\$26,600+	8.5	\$17,700+	8.5	\$35,450+	8.5
	\$0-\$1,000	2.0	\$0-\$1,000	2.0	\$0-\$1,000	2.0	\$0-\$1,000	2.0
	\$1,001-\$2,000	3.0	\$1,001-\$2,000	3.0	\$1,001-\$2,000	3.0	\$1,001-\$2,000	3.0
Maryland	\$2,001-\$3,000 \$3,001+ Part A Income	4.0 4.75 12.0	\$2,001-\$3,000 \$3,001+ Part A Income	4.0 4.75 12.0	\$2,001-\$3,000 \$3,001+ Part A Income	4.0 4.75	\$2,001-\$3,000 \$3,001+ Part A Income	4.0 4.75 12.0
Magazah yasata 8	(ST Cap Gains) Part A Income (Int and Div)	5.3	(ST Cap Gains) Part A Income (Int and Div)	5.3	(ST Cap Gains) Part A Income (Int and Div)	5.3	(ST Cap Gains) Part A Income (Int and Div)	5.3
Massachusetts ⁸	Part B Income	5.3	Part B Income	5.3	Part B Income	5.3	Part B Income	5.3
Michigan ⁹	Part C Income All Brackets	5.3 3.9% of Taxable Income	Part C Income All Brackets	5.3 3.9% of Taxable Income	Part C Income All Brackets	5.3 3.9% of Taxable Income	Part C Income All Brackets	5.3 3.9% of Taxable Income
Minnesota 10	\$0-\$19,890	5.35	\$0-\$24,490	5.35	\$0-\$14,540	5.35	\$0-\$29,070	5.35
	\$19,891-\$65,330	7.05	\$24,491-\$98,390	7.05	\$14,541-\$57,760	7.05	\$29,071-\$115,510	7.05
	\$65,331+	7.85	\$98,391+	7.85	\$57,761+	7.85	\$115,511+	7.85
Mississippi	\$0-\$5,000 \$5,001-\$10,000 \$10,001+ \$0-\$1,000	3.0 4.0 5.0 1.5	\$0-\$5,000 \$5,001-\$10,000 \$10,001+ \$0-\$1,000	3.0 4.0 5.0	\$0-\$5,000 \$5,001-\$10,000 \$10,001+ \$0-\$1,000	3.0 4.0 5.0 1.5	\$0-\$5,000 \$5,001-\$10,000 \$10,001+ \$0-\$1,000	3.0 4.0 5.0
	\$1,001-\$2,000	2.0	\$1,001-\$2,000	2.0	\$1,001-\$2,000	2.0	\$1,001-\$2,000	2.0
	\$2,001-\$3,000	2.5	\$2,001-\$3,000	2.5	\$2,001-\$3,000	2.5	\$2,001-\$3,000	2.5
	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0	\$3,001-\$4,000	3.0
Missouri	\$4001-\$5,000	3.5	\$4001-\$5,000	3.5	\$4001-\$5,000	3.5	\$4001-\$5,000	3.5
	\$5,001-\$6,000	4.0	\$5,001-\$6,000	4.0	\$5,001-\$6,000	4.0	\$5,001-\$6,000	4.0
	\$6,001-\$7,000	4.5	\$6,001-\$7,000	4.5	\$6,001-\$7,000	4.5	\$6,001-\$7,000	4.5
	\$7,001-\$8,000	5.0	\$7,001-\$8,000	5.0	\$7,001-\$8,000	5.0	\$7,001-\$8,000	5.0
	\$8,001-\$9,000	5.5	\$8,001-\$9,000	5.5	\$8,001-\$9,000	5.5	\$8,001-\$9,000	5.5
	\$9,001+	6.0	\$9,001+	6.0	\$9,001+	6.0	\$9,001+	6.0
	\$0-\$2,299	1.0	\$0-\$2,299	1.0	\$0-\$2,299	1.0	\$0-\$2,299	1.0
Montana ¹¹	\$2,300-\$4,099	2.0	\$2,300-\$4,099	2.0	\$2,300-\$4,099	2.0	\$2,300-\$4,099	2.0
	\$4,100-\$6,199	3.0	\$4,100-\$6,199	3.0	\$4,100-\$6,199	3.0	\$4,100-\$6,199	3.0
	\$6,200-\$8,399	4.0	\$6,200-\$8,399	4.0	\$6,200-\$8,399	4.0	\$6,200-\$8,399	4.0
	\$8,400-\$10,799	5.0	\$8,400-\$10,799	5.0	\$8,400-\$10,799	5.0	\$8,400-\$10,799	5.0
	\$10,800-\$13,899	6.0	\$10,800-\$13,899	6.0	\$10,800-\$13,899	6.0	\$10,800-\$13,899	6.0
	\$13,900+	6.9	\$13,900+	6.9	\$13,900+	6.9	\$13,900+	6.9
	\$0-\$2,400	2.56	\$0-\$3,800	2.56	\$0-\$2,000	2.56	\$0-\$4,000	2.56
Nebraska	\$2,401-\$17,000	3.57	\$3,801-\$24,000	3.57	\$2,001-\$15,000	3.57	\$4,001-\$30,000	3.57
	\$17,001-\$26,500	5.12	\$24,001-\$35,000	5.12	\$15,001-\$23,375	5.12	\$30,001-\$46,750	5.12
	\$26,501+	6.84	\$35,001+	6.84	\$23,376+	6.84	\$46,751+	6.84
New Hampshire	All Brackets	5.0% of taxable interest and dividends	All Brackets	5.0% of taxable interest and dividends only	All Brackets	5.0% of taxable interest and dividends only	All Brackets	5.0% of taxable interest and divider only
	\$0-\$20,000 \$20,001-\$35,000	1.40 1.75	\$0-\$20,000 \$20,001-\$50,000 \$50,001-\$70,000	1.40 1.75 2.45	\$0-\$20,000 \$20,001-\$35,000	1.40 1.75	\$0-\$20,000 \$20,001-\$50,000 \$50,001-\$70,000	1.40 1.75 2.45
New Jersey	\$35,001-\$40,000 \$40,001-\$75,000 \$75,001-\$500,000 \$500,001+	3.50 5.525 6.37 8.97	\$70,001-\$80,000 \$80,001-\$150,000 \$150,001-\$500,000	3.50 5.525 6.37	\$35,001-\$40,000 \$40,001-\$75,000 \$75,001-\$500,000 \$500,001+	3.50 5.525 6.37 8.97	\$70,001-\$80,000 \$80,001-\$150,000 \$150,001-\$500,000	3.50 5.525 6.37
New Mexico 12	\$0-\$5,500 \$5,501-\$11,000 \$11,001-\$16,000	1.7 3.2 4.7	\$500,001+ \$0-\$7,000 \$7,001-\$14,000 \$14,001-\$20,000	8.97 1.7 3.2 4.7	\$0-\$4,000 \$4,001-\$8,000 \$8,001-\$12,000	1.7 3.2 4.7	\$500,001+ \$0-\$8,000 \$8,001-\$16,000 \$16,001-\$24,000	8.97 1.7 3.2 4.7
	\$16,001+	5.3	\$20,001+	5.3	\$12,001+	5.3	\$24,001+	5.3
	\$0-\$8,000	4.00	\$0-\$11,000	4.00	\$0-\$8,000	4.00	\$0-\$16,000	4.00
	\$8,001-\$11,000	4.50	\$11,001-\$15,000	4.50	\$8,001-\$11,000	4.50	\$16,001-\$22,000	4.50
New York ¹³	\$11,001-\$13,000	5.25	\$15,001-\$17,000	5.25	\$11,001-\$13,000	5.25	\$22,001-\$26,000	5.25
	\$13,001-\$20,000	5.90	\$17,001-\$30,000	5.90	\$13,001-\$20,000	5.90	\$26,001-\$40,000	5.90
	\$20,001-\$100,000	6.85	\$30,001-\$125,000	6.85	\$20,001-\$100,000	6.85	\$40,001-\$150,000	6.85
	\$100,001-\$500,000	7.25	\$125,001-\$500,000	7.25	\$100,001-\$500,000	7.25	\$150,001-\$500,000	7.25
	\$500,001+	7.70	\$500,001+	7.70	\$500,001+	7.70	\$500,001+	7.70
	\$0-\$12,750	6.00	\$0-\$17,000	6.00	\$0-\$10,625	6.0	\$0-\$21,250	6.00
	\$12,751-\$60,000	7.00	\$17,001-\$80,000	7.00	\$10,626-\$50,000	7.0	\$21,251-\$100,000	7.00
North Carolina	\$60,001-\$120,000 \$120,001+ \$0-\$29,700	7.75 8.25 2.10	\$80,001-\$160,000 \$160,001+ \$0-\$39,800	7.75 8.25 2.10	\$50,001-\$100,000 \$100,001+ \$0-\$24,800	7.75 8.25 2.10	\$21,251-\$100,000 \$100,001-\$200,000 \$200,001+ \$0-\$49,600	7.75 8.25 2.10
North Dakota	\$29,701-\$71,950 \$71,951-\$150,150 \$150,151-\$326,450	3.92 4.34	\$39,801-\$102,800 \$102,801-\$166,450 \$166,451-\$326,450	3.92 4.34	\$24,801-\$59,975 \$59,976-\$91,400 \$91,401-\$163,225	3.92 4.34 5.04	\$49,601-\$119,950 \$119,951-\$182,800 \$182,801-\$326,450	3.92 4.34 5.04
	\$326,451+	5.54	\$326,451+	5.54	\$163,226+	5.54	\$326,451+	5.54
	\$0-\$5,000	0.712	\$0-\$5,000	0.712	\$0-\$5,000	0.712	\$0-\$5,000	0.712
	\$5,001-\$10,000	1.424	\$5,001-\$10,000	1.424	\$5,001-\$10,000	1.424	\$5,001-\$10,000	1.424
	\$10,001-\$15,000	2.847	\$10,001-\$15,000	2.847	\$10,001-\$15,000	2.847	\$10,001-\$15,000	2.847
Ohio	\$15,001-\$20,000	3.559	\$15,001-\$20,000	3.559	\$15,001-\$20,000	3.559	\$15,001-\$20,000	3.559
	\$20,001-\$40,000	4.270	\$20,001-\$40,000	4.270	\$20,001-\$40,000	4.270	\$20,001-\$40,000	4.270
	\$40,001-\$80,000	4.983	\$40,001-\$80,000	4.983	\$40,001-\$80,000	4.983	\$40,001-\$80,000	4.983
	\$80,001-\$100,000 \$100,001-\$200,000 \$200,001+	5.693 6.610 7.185	\$80,001-\$100,000 \$100,001-\$200,000 \$200,001+	5.693 6.610 7.185	\$80,001-\$100,000 \$100,001-\$200,000 \$200,001+	7.185	\$80,001-\$100,000 \$100,001-\$200,000 \$200,001+	5.693 6.610 7.185
Oklahama 14	\$0-\$1,000	0.5	\$0-\$2,000	0.5	\$0-\$1,000	0.5	\$0-\$2,000	0.5
	\$1,001-\$2,500	1.0	\$2,001-\$5,000	1.0	\$1,001-\$2,500	1.0	\$2,001-\$5,000	1.0
	\$2,501-\$3,750	2.0	\$5,001-\$7,500	2.0	\$2,501-\$3,750	2.0	\$5,001-\$7,500	2.0
	\$3,751-\$4,900	3.0	\$7,501-\$9,800	3.0	\$3,751-\$4,900	3.0	\$7,501-\$9,800	3.0
Oklahoma ¹⁴	\$4,901-\$6,200	4.0	\$9,801-\$12,200	4.0	\$4,901-\$6,200	4.0	\$9,801-\$12,200	4.0
	\$6,201-\$7,700	5.0	\$12,201-\$15,000	5.0	\$6,201-\$7,700	5.0	\$12,201-\$15,000	5.0
	\$7,701-\$10,000	6.0	\$15,000-\$21,000	6.0	\$7,701-\$10,000	6.0	\$15,000-\$21,000	6.0
	\$10,001+	6.25	\$21,001+	6.25	\$10,001+	6.25	\$21,001+	6.25
Oregon	\$10,001+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+	5.0 7.0 9.0	\$21,001+ \$0-\$5,300 \$5,301-\$13,300 \$13,301+	5.0 7.0 9.0	\$10,001+ \$0-\$2,650 \$2,651-\$6,650 \$6,651+	5.0 7.0 9.0	\$21,001+ \$0-\$5,300 \$5,301-\$13,300 \$13,301+	5.0 7.0 9.0
Pennsylvania	All Brackets	3.07% of Taxable Income	All Brackets	3.07% of Taxable Income	All Brackets	3.07% of Taxable Income	All Brackets	3.07% of Taxabl Income
Rhode Island	All Brackets (as determined by the federal income tax	25% of the Federal Income Tax Rates that were in effect immediately prior to	All Brackets (as determined by the federal income tax	25% of the Federal Income Tax Rates that were in effect immediately prior to	All Brackets (as determined by the federal income tax	25% of the Federal Income Tax Rates that were in effect immediately prior to	All Brackets (as determined by the federal income tax	25% of the Fede Income Tax Rat that were in effe immediately pric
	\$0-\$2,530	the 2001 EGTRRA 2.5	\$0-\$2,530	the 2001 EGTRRA 2.5	\$0-\$2,530	the 2001 EGTRRA 2.5	\$0-\$2,530	the 2001 EGTRI 2.5
South Carolina	\$2,531-\$5,060	3.0	\$2,531-\$5,060	3.0	\$2,531-\$5,060	3.0	\$2,531-\$5,060	3.0
	\$5,061-\$7,590	4.0	\$5,061-\$7,590	4.0	\$5,061-\$7,590	4.0	\$5,061-\$7,590	4.0
	\$7,591-\$10,120	5.0	\$7,591-\$10,120	5.0	\$7,591-\$10,120	5.0	\$7,591-\$10,120	5.0
	\$10,121-\$12,650	6.0	\$10,121-\$12,650	6.0	\$10,121-\$12,650	6.0	\$10,121-\$12,650	6.0
South Dakota	\$12,651+ NO STATE I	7.0 NCOME TAX 6.0% on dividends	\$12,651+ NO STATE II	7.0	\$12,651+ NO STATE I	7.0 NCOME TAX 6.0% on dividends	\$12,651+ NO STATE IN	7.0
Tennessee Texas		and interest only NCOME TAX	All Brackets NO STATE II	and interest only NCOME TAX		and interest only NCOME TAX	All Brackets NO STATE II	and interest onl
Utah	\$0-\$863	2.3	\$0-\$1,726	2.3	\$0-\$863	2.3	\$0-\$1,726	2.3
	\$864-\$1,726	3.3	\$1,727-\$3,450	3.3	\$864-\$1,726	3.3	\$1,727-\$3,450	3.3
	\$1,727-\$2,588	4.2	\$3,451-\$5,176	4.2	\$1,727-\$2,588	4.2	\$3,451-\$5,176	4.2
	\$2,589-\$3,450	5.2	\$5,177-\$6,900	5.2	\$2,589-\$3,450	5.2	\$5,177-\$6,900	5.2
	\$3,451-\$4,313 \$4,314+ All Brackets (as	5.2 6.0 7.0	\$6,901-\$8,626 \$8,627+ All Brackets (as	5.2 6.0 7.0	\$3,451-\$4,313 \$4,314+ All Brackets (as	6.0 7.0	\$6,901-\$8,626 \$8,627+ All Brackets (as	6.0 7.0
Vermont	determined by the federal income tax liability)	24% of the Federal Income Tax Rates	determined by the federal income tax liability)	24% of the Federal Income Tax Rates	determined by the federal income tax liability)	24% of the Federal Income Tax Rates	determined by the federal income tax liability)	24% of the Fede Income Tax Rat
Virginia	\$0-\$3,000	2.0	\$0-\$3,000	2.0	\$0-\$3,000	2.0	\$0-\$3,000	2.0
	\$3,001-\$5,000	3.0	\$3,001-\$5,000	3.0	\$3,001-\$5,000	3.0	\$3,001-\$5,000	3.0
	\$5,001-\$17,000	5.0	\$5,001-\$17,000	5.0	\$5,001-\$17,000	5.0	\$5,001-\$17,000	5.0
	\$17,001+	5.75	\$17,001+	5.75	\$17,001+	5.75	\$17,001+	5.75
Washington	NO STATE I \$0-\$10,000	NCOME TAX 3.0	NO STATE II \$0-\$10,000	NCOME TAX	NO STATE I \$0-\$5,000	NCOME TAX 3.0	NO STATE IN \$0-\$10,000	NCOME TAX
West Virginia 15	\$10,001-\$25,000	4.0	\$10,001-\$25,000	4.0	\$5,001-\$12,500	4.0	\$10,001-\$25,000	4.0
	\$25,001-\$40,000	4.5	\$25,001-\$40,000	4.5	\$12,501-\$20,000	4.5	\$25,001-\$40,000	4.5
	\$40,001-\$60,000	6.0	\$40,001-\$60,000	6.0	\$20,001-\$30,000	6.0	\$40,001-\$60,000	6.0
	\$60,001+	6.5	\$60,001+	6.5	\$30,001+	6.5	\$60,001+	6.5
Wisconsin 16	\$0-\$8,840	4.60	\$0-\$8,840	4.60	\$0-\$5,890	4.60	\$0-\$11,780	4.60
	\$8,841-\$17,680	6.15	\$8,841-\$17,680	6.15	\$5,891-\$11,780	6.15	\$11,781-\$23,570	6.15
	\$17,681-\$132,580	6.50	\$17,681-\$132,580	6.50	\$11,781-\$88,390	6.50	\$23,571-\$176,770	6.50
	\$132,581+	6.75	\$132,581+	6.75	\$88,391+	6.75	\$176,771+	6.75

^{1. (}California) An additional 1% tax is imposed on taxable income in excess of \$1 million.

individuals, trusts, and estates

^{2. (}Colorado) Individual taxpayers are subject to an alternative minimum tax equal to the amount by which 3.47% of their Colorado AMT income exceeds their basic income tax. 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 individuals, trusts, and estates that are subject to the federal AMT, equal to the amount by which the Connecticut AMT exceeds the Connecticut basic income tax. Separate provisions apply for non- and part-year resident

^{4. (}Illinois) An additional personal property replacement tax of 1.5% of net income is imposed on partnerships, trusts, and S corporations. 5. (Indiana) Counties may impose an adjusted gross income tax on residents or nonresidents. 6. (lowa) An alternative minimum tax of 6.7% of alternative minimum income is imposed if the AMT exceeds the taxpayer's regular income tax liability; the AMT is 75% of the maximum regular tax rate.

^{7. (}Maine) An additional state alternative minimum tax equal to the amount by which the tentative AMT exceeds regular income tax liability is imposed. 8. (Massachusetts) Part A income represents either interest and dividends or short-term capital gains.

Part B income represents wages, salaries, tips, pensions, state bank interest, partnership income, business income, rents, alimony, winnings,

and certain other items of income. Part C income represents gains from the sale of long-term capital assets.

^{10. (}Minnesota) A 6.4% alternative minimum tax is imposed.

^{9. (}Michigan) Persons with business activity allocated or apportioned to Michigan are also subject to a single business tax on an adjusted tax base.

^{11. (}Montana) Minimum tax of \$1. 12. (New Mexico) Qualified non-resident taxpayers may pay an alternative tax of 0.75% of gross receipts from New Mexico sales. 13. (New York) A supplemental tax, which is calculated in accordance with N.Y. Tax Law Sec. 601(d) is imposed to recapture the tax table benefit.

^{14. (}Oklahoma) Listed rates are for taxpayers that are not deducting federal income tax; for those who are deducting federal income tax, the rates range as follows:

Single, Married Filing Separately - 0.5% on the first \$1,000 of income to 10% on \$24,000 and over

Head of Household, Married Filing Jointly - 0.5% on the first \$2,000 of income to 10% on \$24,000 and over 15. (West Virginia) An alternative minimum tax equal to the excess by which 25% of the federal AMT exceeds the West Virginia basic income tax is imposed.

^{16. (}Wisconsin) A permanent recycling surcharge is imposed on individuals, estates, trusts, and partnerships with at least \$4 million in gross receipts at the rate of the greater of \$25 or 0.2% of net business income as allocated or apportioned to Wisconsin. The maximum surcharge is \$9,800.

General Notes: 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, California, Idaho, Iowa, Maine, Minnesota, Montana, North Dakota, Oregon, South Carolina, Vermont, and Wisconsin have tax brackets that are indexed for inflation annually. Source: CCH Tax Research NetWork

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

	Tax R	ates	# of	Income Br	ackets	Pe	rsonal Exemptio	n	Federal Tax
State	Low	High	Brackets	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								
ARIZONA	2.87 -	5.04	5	-, (-,	- 150,000 (b)	2,100	4,200	2,300	
ARKANSAS (a)	1.00 -	7.00 (e)		3,999	- 27,500	20 (c)	40 (c)	20 (c)	
CALIFORNIA (a)	1.00 -	9.30	6	-, (-,	- 39,133 (b)	80 (c)	160 (c)	251 (c)	
COLORADO	4.63		1	Flat ra		None			
CONNECTICUT	3.00 -	5.00	2	-, (-,	- 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		- 22,074 (h)	3,100 (d)	6,200 (d)	3,100 (d)	
ILLINOIS	3.00		1	Flat ra	• • •	2,000	4,000	2,000	
INDIANA	3.40		1	Flat ra		1,000	2,000	1,000	
IOWA (a)	0.36 -	8.98	9		- 54,495	40 (c)	80 (c)	40 (c)	*
KANSAS	3.50 -	6.45	3	1 - 000 (1)	- 30,000 (b)	2,250	4,500	2,250	
KENTUCKY	2.00 -	6.00	5		- 8,000 (b)	2,230 20 (c)	4,500 40 (c)	2,230 20 (c)	
LOUISIANA	2.00 -	6.00	3	10 =00 (1)	- 25,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
MAINE (a)	2.00 -	8.50	4	4.070 (1.)	- 16,950 (b)	4,700	7,850	1,000 (1)	
MARYLAND	2.00 -	4.75	4	1,000	- 3,000	2,400	4,800	2,400	
MASSACHUSETTS	5.30	4.75	1	Flat ra		3,300	6,600	1,000	
MICHIGAN (a)	4.0 (y)		1 1	Flat ra		3,100	6,200	3,100	
MINNESOTA (a)	5.35 -	7.85	3		(1)	3,100 (d)	6,200 (d)	3,100 (d)	
MISSISSIPPI	3.00 -	7.83 5.00	3			6,000	12,000 (d)		
MISSOURI	1.50	6.00	10	5,000 1,000	- 10,000 - 9,000	2,100	·	1,500 2,100	* (0)
MONTANA (a)			10			•	4,200	•	* (s)
NEBRASKA (a)	2.00 -	11.00		2,199	- 76,199	1,740	3,480	1,740	
NEVADA	2.56 -	6.84	4	2,400 (k)	- 26,500 (k)	94 (c)	188 (c)	94 (c)	
INE VADA	No State Income								
NEW HAMPSHIRE	State Income Tax i Dividends and Inte Only.								
NEW JERSEY	1.40 -	6.37	6	20,000 (I)	- 75,000 (I)	1,000	2,000	1,500	
NEW MEXICO	1.70 -	6.80	5	F F00 (m)	26,000 (m)	2 100 (d)	e 300 (4)	2 100 (4)	
NEW YORK	4.00	7.70	7	-, (- 26,000 (m)	3,100 (d)	6,200 (d)	3,100 (d)	
NORTH CAROLINA (o)		7.70 8.25	-	-, (- 500,000 (n)	0 2 100 (d)	e 300 (4)	1,000	
NORTH DAKOTA	6.00 -		4	, (-)	- 120,000 (o)	3,100 (d)	6,200 (d)	3,100 (d)	
OHIO (a)		5.54 (p)	5 9	-, (, ,	- 311,950 (p)	3,100 (d)	6,200 (d)	3,100 (d)	
	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 ra	ate		None		
RHODE ISLAND	25.0% Federal ta	x 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 i Dividends and Inte	s Limited to							
TEXAS	Only. No State Income	Tav							
UTAH	2.30 -	7.00	6	863 (b)	- 4,313 (b)	2,325 (d)	1 CEO (4)	0 00E (4)	* /\
VERMONT (a)	3.6 -	7.00 9.50	5	, ,	- 4,313 (b) 319,100 (v)	, ,	4,650 (d)	2,325 (d)	* (u)
VIRGINIA	2.00 -	9.50 5.75	5 4	29,050 (v)	` ,	3100 (d) 800	6200 (d)	3100 (d) 800	
WASHINGTON			4	3,000	- 17,000	800	1,600	OUU	
WEST VIRGINIA	No State Income		_	10.000	60,000	2.000	4.000	2.000	
WISCONSIN	3.00 -	6.50	5	10,000	- 60,000	2,000	4,000	2,000	
WYOMING	4.60 -	6.75	4	8,610 (w)	- 129,150 (w)	700	1,400	400	
VV I CIVILING	No State Income	ıax							
DIST. OF COLUMBIA	5.00	0 = 0 ()		40.000	-	4.070	0.740	4.070	
	5.00 - f Tax Administrators	9.50 (x)	3	10,000	- 30,000	1,370	2,740	1,370	<u> </u>

- (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. (I) 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 schedulde to decrease to 3.9% after June, 2004.

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

	Tax Rates		# of	Income Bra	ckets	Per	Federal Tax		
State	Low	High	Brackets	Low	High	Single	Married	Child	Ded.
									*
ALABAMA	2.00	5.00	3	500 (b)	3,000 (b)	1,500	3,000	300	Î
ALASKA	No State Income Tax		_	10,000 (h)	450,000 (b)	2.100	4.200	2 200	
ARIZONA	2.87	5.04	5	10,000 (b)	150,000 (b)	2,100	4,200	2,300	
ARKANSAS	1.00	6.50 (e)		2,999	25,000	20 (c)	40 (c)	20 (c)	
CALIFORNIA (a) COLORADO	1.00 4.63	9.30	6	5,834 (b) Flat rati	38,921 (b)	80 (c) None-	160 (c)	251 (c)	
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 (b)	12,300 (I) 110 (c)	24,000 (I) 220 (c)	110 (c)	
FLORIDA	No State Income Tax		'	5,000	60,000	110 (c)	220 (C)	110 (0)	
GEORGIA	1.00	6.00	6	750 (g)	7,000 (g)	2,700	5,400	2,700	
	1.00					2,700	3,400		
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	e	2,000	4,000	2,000	
INDIANA	3.40		1	Flat rate	e	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	e	4,400	8,800	1,000	
MICHIGAN (a)	4.00 (j)		1	Flat rate	e	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 (I)	26,500 (I)	94 (c)	188 (c)	94 (c)	
NEVADA	No State Income Tax		l						
NEW HAMPSHIRE	State Income Tax is Lim	nited to Divid	ends and Inte	erest 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 (h)	20,000 (h)	3,000 (d) 0	0,000 (d) 0	1,000 (u)	
NORTH CAROLINA	6.00	8.25	4	12,750 (o)	120,000 (b)	3,000 (d)	6,000 (d)	3,000 (d)	
NORTH DAKOTA	2.10	5.54 (p)		27,050 (p)	297,350 (p)	3,000 (d)	6,000 (d)	3,000 (d)	(p)
OHIO (a)	0.743	7.50 (q)	I	5,000	200,000	1,200 (q)	2,400 (q)	1,200 (q)	(Ρ)
OKLAHOMA	0.50	7.00 (r)	I	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	e		None		
RHODE ISLAND	25.0% Federal tax lial	• .,							
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 Lim	nited to Divid	ends and Inte	erest 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	

- (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.
- (I) 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.

 (b) 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
- (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)

	Tax Rate	:S	# of	Income Bra	ckets	Pe	Federal Tax		
State	Low	High	Brackets	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 Ta		_		(1)				
ARIZONA	2.87	5.04	5	10,000 (b)	150,000 (b)	2,100	4,200	2,300	
ARKANSAS	1.00	7.00 (e)		2,999	25,000	20 (c)	40 (c)	20 (c)	
CALIFORNIA (a) COLORADO	1.00	9.30	6 1	5,748 (b) Flat rate	37,725 (b)	79 (c) None	158 (c)	247 (c)	
CONNECTICUT	4.63 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 (b)	12,730 (I) 110 (c)	24,000 (r) 220 (c)	110 (c)	
FLORIDA	No State Income Tax		,	3,000	00,000	110 (0)	220 (0)	110 (c)	
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 (I)	26,500 (I)	94 (c)	188 (c)	94 (c)	
NEVADA	No State Income Tax	(
NEW HAMPSHIRE	State Income Tax is Limit	ed to Dividends	and Interest In	come Only.					
NEW JERSEY	1.40	6.37	6	20,000 (m)	75,000 (m)	1,000	2,000	1,500	
NEW MEXICO	4.70	0.00	7	5 500 (a)	05 000 (-)	0.000 (-1)	E 000 (4)	0.000 (4)	
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)	0.743	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 lia	ability (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 Limit	ed to Dividends	and Interest In	come 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 lia	ability (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	9.30 (w)	3	10,000	40,000	1,370	2,740	1,370	

- (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.
- (I) 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)

	Tax Rate	S	# of	Income	Bracket	:s	Pe	rsonal Exemption		Federal Tax
State	Low	High	Brackets	Low		High	Single	Married	Child	Ded.
ALABAMA	2.0 -	5.0	3	500 (b)	_	3,000 (b)	1,500	3,000	300	*
ALASKA	No State Incom	e 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)		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		t 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 Incom	e Tax								
GEORGIA	1.0 -	6.0	6	750 (g)	-	7,000 (g)	2,700	5,400	2,700	
L1010/011/61	1.50	0.50	0	2 000 (b)		40,000 (b)	1.040	2.090	1.040	
HAWAII (h)	1.50 -	8.50 8.20	8	2,000 (b)	-	40,000 (b)	1,040	2,080	1,040	
IDAHO	2.0 -		8	1,000 (i) Flat	- t rate	20,000 (i)	2,900 (d)	5,800 (d)	2,900 (d)	
ILLINOIS	3.0	3.00	1		t rate		2,000	4,000	2,000	
INDIANA	3.40	3.40	1			F2 200	1,000	2,000	1,000	*
IOWA (a) KANSAS	0.36 -	8.98 6.45	9	1,162	-	52,290	40 (c)	80 (c)	40 (c)	
	3.5 -	6.45	3	15,000 (b)	-	30,000 (b)	2,250	4,500	2,250	
KENTUCKY LOUISIANA	2.0 - 2.0 -	6.0 6.0	5 3	3,000 10,000 (b)	-	8,000 50,000 (b)	20 (c) 4,500 (j)	40 (c) 9,000 (j)	20 (c) 1,000 (j)	*
MAINE (a) (k)	2.0 -	8.5	3 4		-					
MARYLAND (aa)	2.0 -	6.5 4.8	4	4,150 (b) 1,000	-	16,500 (b) 3,000	2,850 2,100	5,700 4,200	2,850 2,100	
MASSACHUSETTS	5.6	5.60	1	·	t rate	3,000	2,100 4,400	4,200 8,800	1,000	
MICHIGAN (a)		4.20	1		t rate		2,800	5,600	2,800	
MINNESOTA (a)	4.2 (l) 5.35 -	7.85	3	17,570 (m)		57,710 (m)	2,800 2,900 (d)	5,800 (d)		
MISSISSIPPI	3.0 -	7.65 5.0	3		-	10,000	2,900 (d) 6,000	12,000 (d)	2,900 (d) 1,500	
MISSOURI	1.5 -	6.0	10	5,000 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	(u) *
NEBRASKA (a)	2.51 -	6.68	4	2,400 (n)	-	75,000 26,500 (n)	91 (c)	182 (c)	91 (c)	
NEVADA	No State Incom		4	2,400 (11)	_	20,300 (11)	91 (0)	102 (0)	91 (0)	
INE VADA	State Income Tax is Limit									
NEW HAMPSHIRE	and Interest Incon	ne 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)	0.691 -	6.98 (s)	9	5,000	-	200,000	1,050 (s)	2,100 (s)	1,050 (s)	, ,
	0.50									* (1)
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 25.5% Federal tax I	2.80	1	lat late			None			
RHODE ISLAND			0	0.040		44.550		 5 000 (-l)		
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 Incom									
TENNESSEE	State Income Tax is Limit and Interest Incom									
TEXAS	No State Incom									
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 I		Ĵ	. 55 (8)					(u)	(**/
VIRGINIA	2.0 -	5.75	4	3,000	_	17,000	800	1,600	800	
WASHINGTON	No State Incom		, ,	0,000		17,000	300	1,000	000	
WEST VIRGINIA	3.0 -	6.5	5	10,000	_	60,000	2,000	4,000	2,000	
WISCONSIN	4.6 -	6.75 (y)		1,500	-	112,500	700	4,000 1,400	400	
WYOMING	No State Incom		7	1,000	-	112,000	700	1,400	+00	
TT I CIVILIAO										

- (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 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.
- (I) 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)

	Tax I	Rates	# of	Income	Brackets	Standar	d Deduction	Persona	l Exemption	Federal Tax
State	Low	High	Brackets	Low	High	Single	Joint	Single	Child	Ded.
					-					*
ALABAMA	2.00	0.05	3	500	3,000	2,000	4000	1,500	300	*
ALASKA	No State Incom		_	40.000	450.000		7000			
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									
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 Incom									
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				1,650	1,650	
INDIANA	3.40	3.40	1	Flat				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	1500	1000	4500 (m)	1,000	*
MAINE (a) (k)	2.00	8.50	4	4,150	16,500	4,300	7200	2,750	2,750	
	2.00		4		3,000		4000			
MARYLAND (aa)		4.85		1,000		2,000	4000	1,850	1,850	
MASSACHUSETTS	5.95/12.00	4.40	1	Flat				4,400	1,000	
MICHIGAN (a)	4.40	4.40	1	Flat			7000	2,800	2,800	
MINNESOTA (a)	5.50	8.00		\$ 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 Incom	ne 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		\$ 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 incom	•								*
OHIO (a)	0.716	7.228	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			-		. ,	
RHODE ISLAND		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 Incom			_,	,	,,,,,,		_,	_,. 30	
TENNESSEE	6.00	6.00						1		
TEXAS	No State Incom							1		
UTAH	2.30	7.00	6	750	3,750	4,250	7100	\$ 2,063 (v)	\$ 2,063 (v)	*
VERMONT	25% of federal in				0,700	7,200	, 100	Ψ 2,000 (V)	ψ 2,000 (v)	
VIRGINIA	2.00	0.0575	4	3,000	17,000	3000	5000	800	800	
WASHINGTON			4	3,000	17,000	3000	5000	800	000	
	No State Incom		_	10,000 (3)	60 000 (:)			0.000	0.000	
WEST VIRGINIA	3.00	6.50	5	10,000 (i)	60,000 (i)	5.000 (1)	0.000 (1)	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 Incom	ne lax								
DIST. OF COLUMBIA	6.00	9.50	3	10,000	20,000	2,000	2000	1,370	1,370	

- (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.
- (ii) The tax brackets reported are for single individuals. For married couples filling 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 filling 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.