29-Mar-13 State Income Tax Thresholds for Two-Parent Families of Four, 2011

Rank	State	Threshold	Rank State	Threshold			
Below Poverty Line			Above Poverty Line				
1	Montana	12,500	16 North Carolina	23,400			
2	Alabama	12,600	17 Arizona	23,600			
3	Illinois	13,100	18 North Dakota	26,400			
4	Georgia	15,900	18 Colorado	26,400			
5	Ohio	16,600	20 Idaho	26,500			
6	Hawaii	17,800	21 Utah	26,900			
7	Missouri	18,300	22 Wisconsin	27,500			
8	Iowa	19,300	23 Virginia	27,700			
9	Mississippi	19,600	24 Oklahoma	28,400			
10	Oregon	20,200	25 Massachusetts	29,500			
11	Indiana	20,500	26 Maine	29,700			
12	Louisiana	21,300	27 Michigan	30,800			
13	Arkansas	22,200	28 Kansas	31,200			
14	West Virginia	22,400	29 Pennsylvania	32,000			
14	Kentucky	22,400	30 Delaware	32,100			
Ave	erage Threshold	\$18,313	31 District of Columbia	32,800			
			32 South Carolina	32,900			
			33 Nebraska	33,700			
			34 New Jersey	35,200			
			35 Maryland	37,300			
			36 Rhode Island	39,000			
			37 Minnesota	39,300			
			37 Vermont	39,300			
			39 New Mexico	40,000			
			40 Connecticut	40,500			
			41 New York	40,700			
			42 California	49,400			
			Average Threshold	\$32,674			
Poverty line: \$23,018							
Average Theorem 4 (A11), 607 545							

Average Threshold (All): \$27,545

Note: A threshold is the lowest income level at which a family has state income tax liability. In this table thresholds are rounded to the nearest \$100. The threshold calculations include earned income tax credits, other general tax credits, exemptions, and standard deductions. Credits that are intended to offset the effects of taxes other than the income tax or that are not available to all low-income families are not taken into account.

## Source:

Phil Oliff, Chris Mai, and Nicholas Johnson, "The Impact of State Income Taxes on Low-Income Families in 2011," Table 1B, Center on Budget and Policy Priorities (April 2012).

29-Jun-11 State Income Tax Thresholds for Two-Parent Families of Four, 2005

Below Poverty Line Above Poverty Line								
4.41.1								
1 Alabama 4,600 20 New Jersey	20,000							
2 West Virginia 10,000 21 Delaware	20,300							
3 Montana 10,800 22 Colorado	22,800							
4 Hawaii 11,500 22 Idaho	22,800							
5 Michigan 14,000 22 Nebraska	22,800							
6 Indiana 14,800 22 New Mexico	22,800							
7 Illinois 15,349 22 Utah	22,800							
8 Ohio 15,400 27 North Dakota	23,300							
9 Arkansas 15,900 28 Arizona	23,600							
9 Georgia 15,900 29 District of Columbia	23,900							
11 Louisiana 16,400 30 Connecticut	24,100							
12 Missouri 16,700 31 Wisconsin	24,300							
13 Oregon 16,900 32 Massachusetts	25,400							
14 Oklahoma 17,200 33 Kansas	25,600							
15 Iowa 18,200 34 Maine	25,700							
16 Kentucky 19,400 35 South Carolina	27,000							
16 North Carolina 19,400 36 New York	29,300							
16 Virginia 19,400 37 Maryland	30,300							
19 Mississippi 19,600 38 Rhode Island	30,600							
Average Threshold \$15,339 39 Minnesota	31,800							
40 Pennsylvania	32,000							
41 Vermont	32,200							
42 California	42,700							
Average Threshold	\$26,352							
Poverty line (estimated): \$19,961								
Average Threshold (All): \$21,360								

Note: A threshold is the lowest income level at which a family has state income tax liability. In this table thresholds are rounded to the nearest \$100. The 2005 poverty line is a Census Bureau estimate based on the actual 2004 line adjusted for inflation. The threshold calculations include earned income tax credits, other general tax credits, exemptions, and standard deductions. Credits that are intended to offset the effects of taxes other than the income tax or that are not available to all low-income families are not taken into account.

## Source:

Ami Nagle and Nicholas Johnson, "A Hand Up: How State Earned Income Tax Credits Help Working Families Escape Poverty in 2006," Table 3B, Center on Budget and Policy Priorities (March 2006).

24-Dec-03
State Income Tax Thresholds for Two-Parent Families of Four, 2000

Rank	State	Threshold	Rank	State	Threshold				
- 10.1.11									
1	Alabama	4,600	20	District of Columbia	18,600				
2	Kentucky	5,400	21	Nebraska	18,900				
3	Indiana	9,500	22	North Dakota	19,000				
3	Montana	9,500	23	Mississippi	19,600				
5	West Virginia	10,000	24	New Jersey	20,000				
6	Hawaii	11,000	25	Idaho	20,100				
7	Ohio	12,700	26	Delaware	20,300				
8	Michigan	12,800	27	Massachusetts	20,600				
9	Louisiana	13,000	28	Wisconsin	20,700				
9	Oklahoma	13,000	29	New Mexico	21,000				
11	Illinois	14,000	30	Kansas	21,100				
12	Missouri	14,100	31	South Carolina	21,400				
13	Oregon	14,800	32	Maine	23,100				
14	Georgia	15,300	33	Arizona	23,600				
15	Arkansas	15,600	34	New York	23,800				
16	Utah	15,800	35	Connecticut	24,100				
17	North Carolina	17,000	36	Maryland	25,200				
18	Virginia	17,100	37	Rhode Island	25,900				
19	lowa	17,400	38	Minnesota	26,800				
			38	Vermont	26,800				
			40	Colorado	27,900				
			41	Pennsylvania	28,000				
			42	California	36,800				
Poverty line (estimated): \$17,601									
Average Threshold 2000 \$12,768 Average Threshold 2000									
Amount Below Poverty		\$4,833		Average Threshold 2000 \$23,187 Amount Above Poverty \$5,586					

Note: A threshold is the lowest income level at which a family has state income tax liability. In this table thresholds are rounded to the nearest \$100. The 2000 poverty line is a Census Bureau estimate based on the actual 1999 line adjusted for inflation. The threshold calculations include earned income tax credits, other general tax credits, exemptions, and standard deductions. Credits that are intended to offset the effects of taxes other than the income tax or that are not available to all low-income families are not taken into account.

## Source:

Nicholas Johnson, Joseph Llobrera, and Bob Zahradnik, "A Hand Up: How State Earned Income Tax Credits Help Working Families Escape Poverty in 2003," Table 3, Center on Budget and Policy Priorities (March 3, 2003).