

## State Individual Income Taxes: Personal Exemptions/Credits, 2019

State	Exemption/ Credit	Single Persons	Married Persons Filing Jointly	Married Persons Filing Separately	Heads of Household	Elderly	Dependent	Handicapped Dependent	Blind	Deaf	Disabled
FEDERAL	None	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Alabama	Exemption	\$1,500	\$3,000	\$1,500	\$3,000	\$0	\$300-\$1,000	\$0	\$0	\$0	\$0
Alaska	NO STATE INCOME TAX										
Arizona <sup>1</sup>	Exemption	\$0	\$0	\$0	\$0	\$2,100	\$25-\$100	\$0	\$1,500	\$0	\$0
Arkansas	Credit	\$26	\$52	\$26	\$52	\$26	\$26	\$500	\$26	\$26	\$0
California	Credit	\$122	\$244	\$122	\$122	\$122	\$378	\$0	\$122	\$0	\$0
Colorado	None	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Connecticut <sup>2</sup>	Exemption	\$15,000	\$24,000	\$12,000	\$19,000	\$0	\$0	\$0	\$0	\$0	\$0
Delaware	Credit	\$110	\$220	\$110	\$110	\$110	\$110	\$0	\$0	\$0	\$0
District of Columbia	None	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Florida	NO STATE INCOME TAX										
Georgia	Exemption	\$2,700	\$7,400	\$3,700	\$2,700	\$0	\$3,000	\$0	\$0	\$0	\$0
Hawaii	Exemption	\$1,144	\$2,288	\$1,144	\$1,144	\$1,144	\$1,144	\$0	\$7,000	\$7,000	\$7,000
Idaho	None	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Illinois <sup>2</sup>	Exemption	\$2,275	\$4,550	\$2,275	\$2,275	\$1,000	\$2,275	\$0	\$1,000	\$0	\$0
Indiana <sup>3</sup>	Exemption	\$1,000	\$2,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000	\$0	\$0
Iowa	Credit	\$40	\$80	\$40	\$40	\$20	\$40	\$0	\$20	\$0	\$0
Kansas	Exemption	\$2,250	\$4,500	\$2,250	\$4,500	\$0	\$2,250	\$0	\$0	\$0	\$0
Kentucky <sup>4</sup>	Credit	\$0	\$0	\$0	\$0	\$40	\$0	\$0	\$40	\$0	\$0
Louisiana <sup>2,5</sup>	Exemption	\$4,500	\$9,000	\$4,500	\$9,000	\$6,000	\$1,000	\$0	\$1,000	\$1,000	\$1,000
Maine <sup>2</sup>	Exemption	\$4,200	\$8,400	\$4,200	\$4,200	\$0	\$0	\$0	\$0	\$0	\$0
Maryland <sup>2</sup>	Exemption	\$3,200	\$6,400	\$3,200	\$3,200	\$1,000	\$3,200	\$0	\$1,000	\$0	\$0
Massachusetts	Exemption	\$4,400	\$8,800	\$4,400	\$6,800	\$700	\$1,000	\$0	\$2,200	\$0	\$0
Michigan	Exemption	\$4,400	\$8,800	\$4,400	\$4,400	\$0	\$4,400	\$0	\$2,700	\$2,700	\$2,700
Minnesota <sup>2</sup>	Exemption	\$4,250	\$8,500	\$4,250	\$4,250	\$0	\$4,250	\$0	\$0	\$0	\$0
Mississippi	Exemption	\$6,000	\$12,000	\$6,000	\$8,000	\$1,500	\$1,500	\$0	\$1,500	\$0	\$0
Missouri	Exemption	\$2,100	\$4,200	\$2,100	\$3,500	\$1,000	\$1,200	\$0	\$0	\$0	\$0
Montana	Exemption	\$2,510	\$5,020	\$2,510	\$2,510	\$2,510	\$2,510	\$2,510	\$2,510	\$0	\$0
Nebraska	Credit	\$137	\$274	\$137	\$137	\$0	\$137	\$0	\$0	\$0	\$0
Nevada	NO STATE INCOME TAX										
New Hampshire	Exemption	\$2,400	\$4,800	\$2,400	\$2,400	\$1,200	\$0	\$0	\$1,200	\$0	\$1,200
New Jersey	Exemption	\$1,000	\$2,000	\$1,000	\$1,000	\$1,000	\$1,500	\$0	\$1,000	\$0	\$1,000
New Mexico <sup>6</sup>	Exemption	\$4,050	\$8,100	\$4,050	\$4,050	\$8,000	\$4,050	\$0	\$8,000	\$0	\$0
New York	Exemption	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0
North Carolina	None	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
North Dakota	None	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ohio	Exemption	\$1,850- \$2,350	\$3,700-\$4,700	\$1,850-\$2,350	\$1,850- \$2,350	\$0	\$1,850- \$2,350	\$0	\$0	\$0	\$0
Oklahoma <sup>2</sup>	Exemption	\$1,000	\$2,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000	\$0	\$0
Oregon <sup>2</sup>	Credit	\$206	\$412	\$206	\$206	\$0	\$206	\$206	\$0	\$0	\$206
Pennsylvania	None	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rhode Island <sup>2</sup>	Exemption	\$4,100	\$8,200	\$4,100	\$4,100	\$0	\$4,100	\$0	\$0	\$0	\$0
South Carolina <sup>7</sup>	Exemption	\$0	\$0	\$0	\$0	\$0	\$4,190	\$0	\$0	\$0	\$0
South Dakota	NO STATE INCOME TAX										
Tennessee	Exemption	\$1,250	\$2,500	\$1,250	\$1,250	Exempt <sup>2</sup>	\$0	\$0	Exempt	\$0	Exempt
Texas	NO STATE INCOME TAX										
Utah <sup>8</sup>	Credit	\$0	\$0	\$0	\$0	\$0	\$579	\$0	\$0	\$0	\$0
Vermont	Exemption	\$4,150	\$8,300	\$4,150	\$8,300	\$0	\$4,150	\$0	\$0	\$0	\$0
Virginia	Exemption	\$930	\$1,860	\$930	\$930	\$800-\$12,000	\$930	\$0	\$800	\$0	\$0
Washington	NO STATE INCOME TAX										
West Virginia	Exemption	\$2,000	\$4,000	\$2,000	\$2,000	\$0	\$2,000	\$0	\$0	\$0	\$0
Wisconsin	Exemption	\$700	\$1,400	\$700	\$700	\$250	\$700	\$0	\$0	\$0	\$0
Wyoming	NO STATE INCOME TAX										

## Notes:

- In Arizona, a credit of \$100 is allowed for each dependent under the age of 17 and \$25 for each dependent who is age 17 or over.
- Based on state income thresholds, the exemption/credit is phased out at higher incomes.
- In Indiana, an additional exemption of \$1,500 is provided for each dependent child. An additional exemption of \$500 is provided for low-income elderly taxpayers.
- In Kentucky, a credit of up to \$69 based on income and family size is allowed.
- In Louisiana, individuals are allowed a combined personal exemption and standard deduction.
- In New Mexico, an additional exemption of up to \$2,500 is provided for each federal exemption claimed by low- and middle-income taxpayers, subject to phase-out.
- In South Carolina, an additional exemption of \$4,190 is allowed for each child under 6 years of age.
- The credit equals the sum of exemptions (amounts shown) and deductions multiplied by 6% subject, to phase-out.

Source: Bloomberg Tax and Accounting, "Individual Income Tax Chart: Exemptions" and TPC analysis of state income tax forms.

State Individual Income Taxes: Personal Exemptions/Credits, 2017

State	Exemption/ Credit	Single Persons	Married Persons Filing Jointly	Married Persons Filing Separately	Heads of Household	Elderly	Dependent	Handicapped Dependent	Blind	Deaf	Disabled
FEDERAL	Exemption	\$4,050	\$8,100	\$4,050	\$4,050	\$0	\$4,050	\$0	\$0	\$0	\$0
Alabama	Exemption	\$1,500	\$3,000	\$1,500	\$3,000	\$0	\$300-\$1,000	\$0	\$0	\$0	\$0
Alaska	NO STATE INCOME TAX										
Arizona	Exemption	\$2,150	\$4,300	\$2,150	\$4,300/\$3,225	\$2,100	\$2,300	\$0	\$1,500	\$0	\$0
Arkansas	Credit	\$26	\$52	\$26	\$52	\$26	\$26	\$500	\$26	\$26	\$0
California	Credit	\$114	\$228	\$114	\$114	\$114	\$353	\$0	\$114	\$0	\$0
Colorado	Exemption	\$4,050	\$8,100	\$4,050	\$4,050	\$0	\$4,050	\$0	\$0	\$0	\$0
Connecticut	Credit	0-75%	0-75%	0-75%	0-75%	\$0	\$0	\$0	\$0	\$0	\$0
Delaware	Exemption	\$110	\$220	\$110	\$110	\$110	\$110	\$0	\$0	\$0	\$0
District of Columbia <sup>1</sup>	Exemption	\$1,775	\$3,550	\$1,775	\$3,550	\$1,775	\$1,775	\$0	\$1,775	\$0	\$0
Florida	NO STATE INCOME TAX										
Georgia	Exemption	\$2,700	\$7,400	\$3,700	\$2,700	\$0	\$3,000	\$0	\$0	\$0	\$0
Hawaii	Exemption	\$1,144	\$2,288	\$1,144	\$1,144	\$1,144	\$1,144	\$0	\$7,000	\$7,000	\$7,000
Idaho	Exemption	\$4,050	\$8,100	\$4,050	\$4,050	\$0	\$4,050	\$0	\$0	\$0	\$0
Illinois <sup>1</sup>	Exemption	\$2,175	\$4,350	\$2,175	\$2,175	\$1,000	\$2,175	\$0	\$1,000	\$0	\$0
Indiana	Exemption	\$1,000	\$2,000	\$1,000	\$1,000	\$1,000	\$1,500	\$0	\$1,000	\$0	\$0
Iowa	Credit	\$40	\$80	\$40	\$80	\$20	\$40	\$0	\$20	\$0	\$0
Kansas	Exemption	\$2,250	\$4,500	\$2,250	\$4,500	\$0	\$2,250	\$0	\$0	\$0	\$0
Kentucky	Credit	\$10	\$20	\$10	\$10	\$40	\$10	\$0	\$40	\$0	\$0
Louisiana	Exemption	\$1,000	\$2,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000	\$0	\$0
Maine	Exemption	\$4,050	\$8,100	\$4,050	\$4,050	\$0	\$4,050	\$0	\$0	\$0	\$0
Maryland	Exemption	\$3,200	\$6,400	\$3,200	\$6,400	\$1,000	\$3,200	\$0	\$1,000	\$0	\$0
Massachusetts	Exemption	\$4,400	\$8,800	\$4,400	\$6,800	\$700	\$1,000	\$0	\$2,200	\$0	\$0
Michigan	Exemption	\$4,000	\$8,000	\$4,000	\$4,000	\$0	\$4,000/\$1,500	\$0	\$2,600	\$2,600	\$2,600
Minnesota <sup>1</sup>	Exemption	\$4,050	\$8,100	\$4,050	\$4,050	\$0	\$4,050	\$0	\$0	\$0	\$0
Mississippi	Exemption	\$6,000	\$12,000	\$6,000	\$8,000	\$1,500	\$1,500	\$0	\$1,500	\$0	\$0
Missouri	Exemption	\$2,100	\$4,200	\$2,100	\$3,500	\$0	\$2,200/\$1,200	\$0	\$0	\$0	\$0
Montana	Exemption	\$2,400	\$4,800	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$0	\$0
Nebraska	Credit	\$132	\$264	\$132	\$132	\$0	\$132	\$0	\$0	\$0	\$0
Nevada	NO STATE INCOME TAX										
New Hampshire	Exemption	\$2,400	\$4,800	\$2,400	\$2,400	\$1,200	\$0	\$0	\$1,200	\$0	\$1,200
New Jersey	Exemption	\$1,000	\$2,000	\$1,000	\$1,000	\$1,000	\$1,500/\$1,000	\$0	\$1,000	\$0	\$1,000
New Mexico <sup>2</sup>	Exemption	\$4,050	\$8,100	\$4,050	\$4,050	\$0	\$4,050	\$0	\$0	\$0	\$0
New York	Exemption	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0
North Carolina	None	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
North Dakota	Exemption	\$4,050	\$8,100	\$4,050	\$4,050	\$0	\$4,050	\$0	\$0	\$0	\$0
Ohio	Exemption	\$1,800- \$2,300	\$3,600-\$4,600	\$1,800-\$2,300	\$1,800- \$2,300	\$0	\$1,800- \$2,300	\$0	\$0	\$0	\$0
Oklahoma	Exemption	\$1,000	\$2,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000	\$0	\$0
Oregon <sup>1</sup>	Credit	\$197	\$394	\$197	\$197	\$0	\$197	\$197	\$0	\$0	\$197
Pennsylvania	None	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rhode Island <sup>1</sup>	Exemption	\$3,900	\$7,800	\$3,900	\$3,900	\$0	\$3,900	\$0	\$0	\$0	\$0
South Carolina <sup>3</sup>	Exemption	\$4,050	\$8,100	\$4,050	\$4,050	\$0	\$4,050	\$0	\$0	\$0	\$0
South Dakota	NO STATE INCOME TAX										
Tennessee	Exemption	\$1,250	\$2,500	\$1,250	\$1,250	\$0	\$0	\$0	Exempt	\$0	\$0
Texas	NO STATE INCOME TAX										
Utah <sup>4</sup>	Exemption /Credit	\$3,038	\$6,076	\$3,038	\$3,038	\$0	\$3,038	\$3,038	\$0	\$0	\$0
Vermont	Exemption	\$4,050	\$8,100	\$4,050	\$4,050	\$0	\$4,050	\$0	\$0	\$0	\$0
Virginia	Exemption	\$930	\$1,860	\$930	\$930	\$800	\$930	\$0	\$800	\$0	\$0
Washington	NO STATE INCOME TAX										
West Virginia	Exemption	\$2,000	\$4,000	\$2,000	\$2,000	\$0	\$2,000/\$500	\$0	\$0	\$0	\$0
Wisconsin	Exemption	\$700	\$1,400	\$700	\$700	\$250	\$700	\$0	\$0	\$0	\$0
Wyoming	NO STATE INCOME TAX										

Notes:

1. Based on state income thresholds, the exemption/credit is phased out at higher incomes.
2. In New Mexico, an additional exemption of up to \$2,500 is provided for each federal exemption claimed by low- and middle-income taxpayers, subject to phase-out.
3. In South Carolina, an additional exemption of \$4,050 is allowed for each child under 6 years of age.
4. The credit equals the sum of exemptions and deductions multiplied by 6% subject to phase-out based on income.

General Note:

Colorado, Idaho, Maine, Minnesota, New Mexico, North Dakota, South Carolina, and Vermont follow the federal exemptions.

Source: Wisconsin Legislative Fiscal Bureau, "Individual Income Tax Provisions in the States," January 2019

[http://docs.legis.wisconsin.gov/misc/lfb/informational\\_papers/january\\_2019/0004\\_individual\\_income\\_tax\\_provisions\\_in\\_the\\_states\\_informational\\_paper\\_4.pdf](http://docs.legis.wisconsin.gov/misc/lfb/informational_papers/january_2019/0004_individual_income_tax_provisions_in_the_states_informational_paper_4.pdf)

State Individual Income Taxes: Personal Exemptions/Credits, 2015

State	Exemption/ Credit	Single Persons	Married Persons Filing Jointly	Married Persons Filing Separately	Heads of Household	Elderly	Dependent	Handicapped Dependent	Blind	Deaf	Disabled
FEDERAL	Exemption	\$4,000	\$8,000	\$4,000	\$4,000	\$0	\$4,000	\$0	\$0	\$0	\$0
Alabama	Exemption	\$1,500	\$3,000	\$1,500	\$3,000	\$0	\$300-\$1,000	\$0	\$0	\$0	\$0
Alaska	NO STATE INCOME TAX										
Arizona	Exemption	\$2,100	\$4,200	\$2,100	\$4,200/\$3,150	\$2,100	\$2,300	\$0	\$1,500	\$0	\$0
Arkansas	Credit	\$26	\$52	\$26	\$52	\$26	\$26	\$500	\$26	\$26	\$0
California	Credit	\$109	\$218	\$109	\$109	\$109	\$337	\$0	\$109	\$0	\$0
Colorado	Exemption	\$4,000	\$8,000	\$4,000	\$4,000	\$0	\$4,000	\$0	\$0	\$0	\$0
Connecticut	Credit	0-75%	0-75%	0-75%	0-75%	\$0	\$0	\$0	\$0	\$0	\$0
Delaware	Credit	\$110	\$220	\$110	\$110	\$110	\$110	\$0	\$0	\$0	\$0
District of Columbia <sup>1</sup>	Exemption	\$1,775	\$3,550	\$1,775	\$3,550	\$1,775	\$1,775	\$0	\$1,775	\$0	\$0
Florida	NO STATE INCOME TAX										
Georgia	Exemption	\$2,700	\$7,400	\$3,700	\$2,700	\$0	\$3,000	\$0	\$0	\$0	\$0
Hawaii <sup>1</sup>	Exemption	\$1,144	\$2,288	\$1,144	\$1,144	\$1,144	\$1,144	\$0	\$7,000	\$7,000	\$7,000
Idaho	Exemption	\$4,000	\$8,000	\$4,000	\$4,000	\$0	\$4,000	\$0	\$0	\$0	\$0
Illinois	Exemption	\$2,150	\$4,300	\$2,150	\$2,150	\$1,000	\$2,150	\$0	\$1,000	\$0	\$0
Indiana	Exemption	\$1,000	\$2,000	\$1,000	\$1,000	\$1,000	\$1,500	\$0	\$1,000	\$0	\$0
Iowa	Credit	\$40	\$80	\$40	\$80	\$20	\$40	\$0	\$20	\$0	\$0
Kansas	Exemption	\$2,250	\$4,500	\$2,250	\$4,500	\$0	\$2,250	\$0	\$0	\$0	\$0
Kentucky	Credit	\$10	\$20	\$10	\$10	\$40	\$10	\$0	\$40	\$0	\$0
Louisiana	Exemption	\$1,000	\$2,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000	\$0	\$0
Maine	Exemption	\$4,000	\$8,000	\$4,000	\$4,000	\$0	\$4,000	\$0	\$0	\$0	\$0
Maryland	Exemption	\$3,200	\$6,400	\$3,200	\$6,400	\$1,000	\$3,200	\$0	\$1,000	\$0	\$0
Massachusetts	Exemption	\$4,400	\$8,800	\$4,400	\$6,800	\$700	\$1,000	\$0	\$2,200	\$0	\$0
Michigan	Exemption	\$4,000	\$8,000	\$4,000	\$4,000	\$0	\$4,000	\$0	\$2,600	\$2,600	\$2,600
Minnesota <sup>1</sup>	Exemption	\$4,000	\$8,000	\$4,000	\$4,000	\$0	\$4,000	\$0	\$0	\$0	\$0
Mississippi	Exemption	\$6,000	\$12,000	\$6,000	\$8,000	\$1,500	\$1,500	\$0	\$1,500	\$0	\$0
Missouri	Exemption	\$2,100	\$4,200	\$2,100	\$3,500	\$0	\$2,200/\$1,200	\$0	\$0	\$0	\$0
Montana	Exemption	\$2,330	\$4,660	\$2,330	\$2,330	\$2,300	\$2,300	\$2,300	\$2,300	\$0	\$0
Nebraska	Credit	\$130	\$260	\$130	\$130	\$0	\$130	\$0	\$0	\$0	\$0
Nevada	NO STATE INCOME TAX										
New Hampshire	Exemption	\$2,400	\$4,800	\$2,400	\$2,400	\$1,200	\$0	\$0	\$1,200	\$0	\$1,200
New Jersey	Exemption	\$1,000	\$2,000	\$1,000	\$1,000	\$1,000	\$1,500/\$1,000	\$0	\$1,000	\$0	\$1,000
New Mexico <sup>2</sup>	Exemption	\$4,000	\$8,000	\$4,000	\$4,000	\$0	\$4,000	\$0	\$0	\$0	\$0
New York	Exemption	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0
North Carolina	None	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
North Dakota	Exemption	\$4,000	\$8,000	\$4,000	\$4,000	\$0	\$4,000	\$0	\$0	\$0	\$0
Ohio	Exemption	\$1,700/\$2,200	\$1,700/\$2,200	\$1,700/\$2,200	\$1,700/\$2,200	\$0	\$1,700/\$2,200	\$0	\$0	\$0	\$0
Oklahoma	Exemption	\$1,000	\$2,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000	\$0	\$0
Oregon <sup>1</sup>	Credit	\$194	\$388	\$194	\$194	\$0	\$194	\$194	\$0	\$0	\$194
Pennsylvania	None	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rhode Island <sup>1</sup>	Exemption	\$3,850	\$7,700	\$3,850	\$3,850	\$0	\$3,850	\$0	\$0	\$0	\$0
South Carolina	Exemption	\$4,000	\$8,000	\$4,000	\$4,000	\$0	\$4,000	\$0	\$0	\$0	\$0
South Dakota	NO STATE INCOME TAX										
Tennessee	Exemption	\$1,250	\$2,500	\$1,250	\$1,250	\$0	\$0	\$0	Exempt	\$0	Exempt
Texas	NO STATE INCOME TAX										
Utah <sup>3</sup>	Exemption/ Credit	\$3,000	\$6,000	\$3,000	\$3,000	\$0	\$3,000	\$3,000	\$0	\$0	\$0
Vermont	Exemption	\$4,000	\$8,000	\$4,000	\$4,000	\$0	\$4,000	\$0	\$0	\$0	\$0
Virginia	Exemption	\$930	\$1,860	\$930	\$930	\$800	\$930	\$0	\$800	\$0	\$0
Washington	NO STATE INCOME TAX										
West Virginia	Exemption	\$2,000	\$4,000	\$2,000	\$2,000	\$0	\$2,000	\$0	\$0	\$0	\$0
Wisconsin	Exemption	\$700	\$1,400	\$700	\$700	\$250	\$700	\$0	\$0	\$0	\$0
Wyoming	NO STATE INCOME TAX										

- Notes:**
- Based on state income thresholds, the exemption is phased out at higher incomes.
  - In New Mexico, an additional exemption of up to \$2,500 is provided for each federal exemption claimed by low- and middle-income taxpayers, subject to phase-out.
  - The credit equals the sum of exemptions and deductions multiplied by 6% subject to phase-out based on income.

**General Note:**  
Colorado, Idaho, Maine, Minnesota, New Mexico, North Dakota, South Carolina, and Vermont follow the federal exemptions.

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[http://docs.legis.wisconsin.gov/misc/lfb/informational\\_papers/january\\_2017/0004\\_individual\\_income\\_tax\\_provisions](http://docs.legis.wisconsin.gov/misc/lfb/informational_papers/january_2017/0004_individual_income_tax_provisions)

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State	Exemption/ Credit	Single Persons	Married Persons Filing Jointly	Married Persons Filing Separately	Heads of Household	Elderly	Dependent	Handicapped Dependent	Blind	Deaf	Disabled
FEDERAL	Exemption	\$3,700	\$7,400	\$3,700	\$7,400	\$0	\$3,700	\$0	\$0	\$0	\$0
Alabama	Exemption	\$1,500	\$3,000	\$1,500	\$3,000	\$0	\$300-\$1,000	\$0	\$0	\$0	\$0
Alaska	NO STATE INCOME TAX										
Arizona	Exemption	\$2,100	\$4,200	\$2,100	\$4,200/\$3,150	\$2,100	\$2,300	\$0	\$1,500	\$0	\$0
Arkansas	Credit	\$23	\$46	\$23	\$46	\$23	\$23	\$500	\$23	\$23	\$0
California	Credit	\$102	\$204	\$102	\$102	\$102	\$315	\$0	\$102	\$0	\$0
Colorado	Exemption	\$3,700	\$7,400	\$3,700	\$7,400	\$0	\$3,700	\$0	\$0	\$0	\$0
Connecticut	Credit	0-75%	0-75%	0-75%	0-75%	\$0	\$0	\$0	\$0	\$0	\$0
Delaware	Credit	\$110	\$220	\$110	\$110	\$110	\$110	\$0	\$0	\$0	\$0
District of Columbia	Exemption	\$1,675	\$3,350	\$1,675	\$3,350	\$1,675	\$1,675	\$0	\$1,675	\$0	\$0
Florida	NO STATE INCOME TAX										
Georgia	Exemption	\$2,700	\$5,400	\$2,700	\$2,700	\$0	\$3,000	\$0	\$0	\$0	\$0
Hawaii	Exemption	\$1,040	\$2,080	\$1,040	\$1,040	\$1,040	\$1,040	\$0	\$7,000	\$7,000	\$7,000
Idaho	Exemption	\$3,700	\$7,400	\$3,700	\$7,400	\$0	\$3,700	\$0	\$0	\$0	\$0
Illinois	Exemption	\$2,000	\$4,000	\$2,000	\$2,000	\$1,000	\$2,000	\$0	\$1,000	\$0	\$0
Indiana	Exemption	\$1,000	\$2,000	\$1,000	\$1,000	\$1,000	\$1,500	\$0	\$1,000	\$0	\$0
Iowa	Credit	\$40	\$80	\$40	\$80	\$20	\$40	\$0	\$20	\$0	\$0
Kansas	Exemption	\$2,250	\$4,500	\$2,250	\$4,500	\$0	\$2,250	\$0	\$0	\$0	\$0
Kentucky	Credit	\$20	\$40	\$20	\$20	\$40	\$20	\$0	\$40	\$0	\$0
Louisiana	Exemption	\$1,000	\$2,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000	\$0	\$0
Maine	Exemption	\$2,850	\$5,700	\$2,850	\$2,850	\$0	\$2,850	\$0	\$0	\$0	\$0
Maryland	Exemption	\$3,200	\$6,400	\$3,200	\$6,400	\$1,000	\$3,200	\$0	\$1,000	\$0	\$0
Massachusetts	Exemption	\$4,400	\$8,800	\$4,400	\$6,800	\$700	\$1,000	\$0	\$2,200	\$0	\$0
Michigan	Exemption	\$3,700	\$7,400	\$3,700	\$3,700	\$2,400	\$4,300/\$3,700	\$0	\$2,400	\$2,400	\$2,400
Minnesota <sup>1</sup>	Exemption	\$3,700	\$7,400	\$3,700	\$7,400	\$0	\$3,700	\$0	\$0	\$0	\$0
Mississippi	Exemption	\$6,000	\$12,000	\$6,000	\$8,000	\$1,500	\$1,500	\$0	\$1,500	\$0	\$0
Missouri	Exemption	\$2,100	\$4,200	\$2,100	\$3,500	\$0	\$2,200/\$1,200	\$0	\$0	\$0	\$0
Montana	Exemption	\$2,190	\$4,380	\$2,190	\$2,190	\$2,190	\$2,190	\$2,190	\$2,190	\$0	\$0
Nebraska	Credit	\$120	\$240	\$120	\$120	\$0	\$120	\$0	\$0	\$0	\$0
Nevada	NO STATE INCOME TAX										
New Hampshire	Exemption	\$2,400	\$4,800	\$2,400	\$2,400	\$1,200	\$0	\$0	\$1,200	\$0	\$1,200
New Jersey	Exemption	\$1,000	\$2,000	\$1,000	\$1,000	\$1,000	\$1,500/\$1,000	\$0	\$1,000	\$0	\$1,000
New Mexico <sup>2</sup>	Exemption	\$3,700	\$7,400	\$3,700	\$7,400	\$0	\$3,700	\$0	\$0	\$0	\$0
New York	Exemption	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0
North Carolina	Exemption	\$2,500/\$2,000	\$5,000/\$4,000	\$2,500/\$2,000	\$2,500/\$2,000	\$0	\$2,500/\$2,000	\$0	\$0	\$0	\$0
North Dakota	Exemption	\$3,700	\$7,400	\$3,700	\$7,400	\$0	\$3,700	\$0	\$0	\$0	\$0
Ohio <sup>3</sup>	Exemption /Credit	\$1,650/\$20	\$3,300/\$40	\$1,650/\$20	\$1,650/\$20	\$0	\$1,650/\$20	\$0	\$0	\$0	\$0
Oklahoma	Exemption	\$1,000	\$2,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000	\$0	\$0
Oregon <sup>1</sup>	Credit	\$179	\$358	\$179	\$179	\$0	\$179	\$179	\$0	\$0	\$179
Pennsylvania	None	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rhode Island <sup>1</sup>	Exemption	\$3,500	\$7,000	\$3,500	\$3,500	\$0	\$3,500	\$0	\$0	\$0	\$0
South Carolina	Exemption	\$3,700	\$7,400	\$3,700	\$7,400	\$0	\$3,700	\$0	\$0	\$0	\$0
South Dakota	NO STATE INCOME TAX										
Tennessee <sup>3</sup>	Exemption	\$1,250	\$2,500	\$1,250	\$1,250	\$0	\$0	\$0	Exempt	\$0	Exempt
Texas	NO STATE INCOME TAX										
Utah <sup>4</sup>	Exemption	\$2,775	\$5,550	\$2,775	\$2,775	\$0	\$2,775	\$0	\$0	\$0	\$0
Vermont	Exemption	\$3,700	\$7,400	\$3,700	\$7,400	\$0	\$3,300	\$0	\$0	\$0	\$0
Virginia	Exemption	\$930	\$1,860	\$930	\$930	\$800	\$930	\$0	\$800	\$0	\$0
Washington	NO STATE INCOME TAX										
West Virginia	Exemption	\$2,000	\$4,000	\$2,000	\$2,000	\$0	\$2,000	\$0	\$0	\$0	\$0
Wisconsin	Exemption	\$700	\$1,400	\$700	\$700	\$250	\$700	\$0	\$0	\$0	\$0
Wyoming	NO STATE INCOME TAX										

- Notes:**
- (Minnesota, Oregon, and Rhode Island) The exemption is phased out at higher incomes
  - (New Mexico) An additional exemption of up to \$2,500 is provided for each federal exemption claimed by low- and middle-income taxpayers, subject to phase-out.
  - (Ohio) The \$20 credit is available in addition to each exemption
  - (Utah) The sum of exemptions and deductions is multiplied by 6% and claimed as a credit, subject to phase-out based on income

**General Note:**  
Colorado, Idaho, Minnesota, New Mexico, North Dakota, South Carolina, and Vermont follow the federal exemptions.

**Sources:**  
"Individual Income Tax Provisions in the States," Wisconsin Legislative Fiscal Bureau, July 2012.  
Individual State Income Tax Codes

**State Individual Income Taxes: Personal Exemptions/Credits, 2006**

State	Exemption/ Credit	Single Persons	Married Persons Filing Separately	Married Persons Filing Jointly	Heads of Household	Elderly	Dependent	Blind	Deaf	Disabled
FEDERAL	Exemption	\$3,300	\$3,300	\$6,600	\$6,600	\$0	\$3,300	\$0	\$0	\$0
Alabama	Exemption	\$1,500	\$1,500	\$3,000	\$3,000	\$0	\$300	\$0	\$0	\$0
Alaska	NO STATE INCOME TAX									
Arizona	Exemption	\$2,100	\$2,100	\$4,200	\$4,200	\$2,100	\$2,300	\$1,500	\$0	\$0
Arkansas	Credit	\$20	\$20	\$40	\$40	\$20	\$20	\$20	\$20	\$0
California	Credit	\$87	\$87	\$174	\$87	\$87	\$272	\$87	\$0	\$0
Colorado	Exemption	\$3,300	\$3,300	\$6,600	\$6,600	\$0	\$3,300	\$0	\$0	\$0
Connecticut <sup>1</sup>	Exemption	\$12,625	\$12,000	\$24,000	\$19,000	\$0	\$0	\$0	\$0	\$0
Delaware	Credit	\$110	\$110	\$220	\$110	\$110	\$110	\$0	\$0	\$0
District of Columbia	Exemption	\$1,500	\$1,500	\$3,000	\$3,000	\$1,500	\$1,500	\$1,500	\$0	\$0
Florida	NO STATE INCOME TAX									
Georgia	Exemption	\$2,700	\$2,700	\$5,400	\$2,700	\$0	\$3,000	\$0	\$0	\$0
Hawaii	Exemption	\$1,040	\$1,040	\$2,080	\$1,040	\$1,040	\$1,040	\$7,000	\$7,000	\$7,000
Idaho	Exemption	\$3,300	\$3,300	\$6,600	\$6,600	\$0	\$3,300	\$0	\$0	\$0
Illinois	Exemption	\$2,000	\$2,000	\$4,000	\$2,000	\$1,000	\$2,000	\$1,000	\$0	\$0
Indiana	Exemption	\$1,000	\$1,000	\$2,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0
Iowa	Credit	\$40	\$40	\$80	\$80	\$20	\$40	\$20	\$0	\$0
Kansas	Exemption	\$2,250	\$2,250	\$4,500	\$4,500	\$0	\$2,250	\$0	\$0	\$0
Kentucky	Credit	\$20	\$20	\$40	\$20	\$40	\$20	\$40	\$0	\$0
Louisiana	Exemption	\$1,000	\$1,000	\$2,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0
Maine	Exemption	\$2,850	\$2,850	\$5,700	\$2,850	\$0	\$2,850	\$0	\$0	\$0
Maryland	Exemption	\$2,400	\$2,400	\$4,800	\$2,400	\$1,000	\$2,400	\$1,000	\$0	\$0
Massachusetts	Exemption	\$3,850	\$3,850	\$7,700	\$5,950	\$700	\$1,000	\$2,200	\$0	\$0
Michigan	Exemption	\$3,200	\$3,200	\$6,400	\$3,200	\$2,000	\$600	\$2,000	\$2,000	\$2,000
Minnesota	Exemption	\$3,300	\$3,300	\$6,600	\$6,600	\$0	\$3,300	\$0	\$0	\$0
Mississippi	Exemption	\$6,000	\$6,000	\$12,000	\$9,500	\$1,500	\$1,500	\$1,500	\$0	\$0
Missouri	Exemption	\$2,100	\$2,100	\$4,200	\$3,500	\$0	\$1,200	\$0	\$0	\$0
Montana	Exemption	\$1,900	\$1,900	\$3,800	\$1,900	\$1,900	\$1,900	\$1,900	\$0	\$0
Nebraska	Credit	\$103	\$103	\$206	\$103	\$0	\$103	\$0	\$0	\$0
Nevada	NO STATE INCOME TAX									
New Hampshire	Exemption	\$2,400	\$2,400	\$4,800	\$2,400	\$1,200	\$0	\$1,200	\$0	\$1,200
New Jersey	Exemption	\$1,000	\$1,000	\$2,000	\$1,000	\$1,000	\$1,500	\$1,000	\$0	\$1,000
New Mexico	Exemption	\$3,300	\$3,300	\$6,600	\$6,600	\$0	\$3,300	\$0	\$0	\$0
New York	Exemption	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0
North Carolina	Exemption	\$3,300	\$3,300	\$6,600	\$6,600	\$0	\$3,300	\$0	\$0	\$0
North Dakota	Exemption	\$3,300	\$3,300	\$6,600	\$6,600	\$0	\$3,300	\$0	\$0	\$0
Ohio <sup>2</sup>	Exemption	\$1,350	\$1,350	\$2,700	\$1,350	\$0	\$1,350	\$0	\$0	\$0
Oklahoma	Exemption	\$1,000	\$1,000	\$2,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0
Oregon	Credit	\$159	\$159	\$318	\$159	\$0	\$159	\$0	\$0	\$159
Pennsylvania	None	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rhode Island	Exemption	\$3,300	\$3,300	\$6,600	\$6,600	\$0	\$3,300	\$0	\$0	\$0
South Carolina	Exemption	\$3,300	\$3,300	\$6,600	\$6,600	\$0	\$3,300	\$0	\$0	\$0
South Dakota	NO STATE INCOME TAX									
Tennessee <sup>3</sup>	Exemption	\$1,250	\$1,250	\$2,500	\$1,250	\$0	\$0	Exempt	\$0	Exempt
Texas	NO STATE INCOME TAX									
Utah <sup>4</sup>	Exemption	\$2,475	\$2,475	\$4,950	\$4,950	\$0	\$2,475	\$0	\$0	\$0
Vermont	Exemption	\$3,300	\$3,300	\$6,600	\$6,600	\$0	\$3,300	\$0	\$0	\$0
Virginia	Exemption	\$900	\$900	\$1,800	\$900	\$800	\$0	\$800	\$0	\$0
Washington	NO STATE INCOME TAX									
West Virginia	Exemption	\$2,000	\$2,000	\$4,000	\$2,000	\$0	\$2,000	\$0	\$0	\$0
Wisconsin	Exemption	\$700	\$700	\$1,400	\$700	\$250	\$700	\$0	\$0	\$0
Wyoming	NO STATE INCOME TAX									

**Notes:**

- (Connecticut) The maximum combined personal exemption and standard deduction is listed above; exemption amounts are phased out at higher incomes and are completely eliminated when household income exceeds \$37,250 (single), \$35,000 (married filing separately), \$71,000 (married filing jointly), or \$56,000 (head of household). An additional tax credit ranging from 75% - 0% based on state adjusted gross income is also provided.
- (Ohio) An additional \$20 credit is available for each exemption.
- (Tennessee) The disabled exemption is for quadriplegic persons only.

4. (Utah) State exemptions are equal to 75% of the federal exemptions.

**General Note:**

Colorado, Idaho, Minnesota, New Mexico, North Carolina, North Dakota, Rhode Island, South Carolina, and Vermont follow the federal exemptions.

**Sources:**

*CCH Tax Research NetWork*

*Federation of Tax Administrators ([http://www.taxadmin.org/fta/rate/ind\\_inc.html](http://www.taxadmin.org/fta/rate/ind_inc.html))*

*Individual State Income Tax Codes*

State Individual Income Taxes: Personal Exemptions/Credits, 2003

State	Exemption/ Credit	Single Persons	Married Persons Filing Separately	Married Persons Filing Jointly	Heads of Household	Elderly	Dependent	Blind	Deaf	Disabled
FEDERAL	Exemption	\$3,050	\$3,050	\$6,100	\$6,100	\$0	\$3,050	\$0	\$0	\$0
Alabama	Exemption	\$1,500	\$1,500	\$3,000	\$3,000	\$0	\$300	\$0	\$0	\$0
Alaska	NO STATE INCOME TAX									
Arizona	Exemption	\$2,100	\$2,100	\$4,200	\$4,200	\$2,100	\$2,300	\$1,500	\$0	\$0
Arkansas	Credit	\$20	\$20	\$40	\$40	\$20	\$20	\$20	\$20	\$0
California	Credit	\$82	\$82	\$164	\$82	\$82	\$257	\$82	\$0	\$0
Colorado	Exemption	\$3,050	\$3,050	\$6,100	\$6,100	\$0	\$3,050	\$0	\$0	\$0
Connecticut <sup>1</sup>	Exemption	\$12,500	\$12,000	\$24,000	\$19,000	\$0	\$0	\$0	\$0	\$0
Delaware	Credit	\$110	\$110	\$220	\$110	\$110	\$110	\$0	\$0	\$0
District of Columbia	Exemption	\$1,370	\$1,370	\$2,740	\$2,740	\$1,370	\$1,370	\$1,370	\$0	\$0
Florida	NO STATE INCOME TAX									
Georgia	Exemption	\$2,700	\$2,700	\$5,400	\$2,700	\$0	\$3,000	\$0	\$0	\$0
Hawaii	Exemption	\$1,040	\$1,040	\$2,080	\$1,040	\$1,040	\$1,040	\$7,000	\$7,000	\$7,000
Idaho	Exemption	\$3,050	\$3,050	\$6,100	\$6,100	\$0	\$3,050	\$0	\$0	\$0
Illinois	Exemption	\$2,000	\$2,000	\$4,000	\$2,000	\$1,000	\$2,000	\$1,000	\$0	\$0
Indiana	Exemption	\$1,000	\$1,000	\$2,000	\$1,000	\$1,000	\$2,500	\$1,000	\$0	\$0
Iowa	Credit	\$40	\$40	\$80	\$80	\$20	\$40	\$20	\$0	\$0
Kansas	Exemption	\$2,250	\$2,250	\$4,500	\$4,500	\$0	\$2,250	\$0	\$0	\$0
Kentucky	Credit	\$20	\$20	\$40	\$20	\$40	\$20	\$40	\$0	\$0
Louisiana	Exemption	\$1,000	\$1,000	\$2,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0
Maine	Exemption	\$2,850	\$2,850	\$5,700	\$2,850	\$0	\$2,850	\$0	\$0	\$0
Maryland	Exemption	\$2,400	\$2,400	\$4,800	\$2,400	\$1,000	\$2,400	\$1,000	\$0	\$0
Massachusetts	Exemption	\$3,300	\$3,300	\$6,600	\$5,100	\$700	\$1,000	\$2,200	\$0	\$0
Michigan	Exemption	\$3,100	\$3,100	\$6,200	\$3,100	\$1,900		\$1,900	\$1,900	\$1,900
Minnesota	Exemption	\$3,050	\$3,050	\$6,100	\$6,100	\$0	\$3,050	\$0	\$0	\$0
Mississippi	Exemption	\$6,000	\$6,000	\$12,000	\$8,000	\$1,500	\$1,500	\$1,500	\$0	\$0
Missouri	Exemption	\$2,100	\$2,100	\$4,200	\$3,500	\$0	\$1,200	\$0	\$0	\$0
Montana	Exemption	\$1,780	\$1,780	\$3,560	\$1,780	\$1,780	\$1,780	\$1,780	\$0	\$0
Nebraska	Credit	\$99	\$99	\$198	\$99	\$0	\$99	\$0	\$0	\$0
Nevada	NO STATE INCOME TAX									
New Hampshire	Exemption	\$2,400	\$2,400	\$4,800	\$2,400	\$1,200	\$0	\$1,200	\$0	\$1,200
New Jersey	Exemption	\$1,000	\$1,000	\$2,000	\$1,000	\$1,000	\$1,500	\$1,000	\$0	\$1,000
New Mexico	Exemption	\$3,050	\$3,050	\$6,100	\$6,100	\$0	\$3,050	\$0	\$0	\$0
New York	Exemption	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0
North Carolina	Exemption	\$2,500	\$2,500	\$5,000	\$2,500	\$0	\$2,500	\$0	\$0	\$0
North Dakota	Exemption	\$3,050	\$3,050	\$6,100	\$6,100	\$0	\$3,050	\$0	\$0	\$0
Ohio <sup>2</sup>	Exemption	\$1,250	\$1,250	\$2,500	\$1,250	\$0	\$1,250	\$0	\$0	\$0
Oklahoma	Exemption	\$1,000	\$1,000	\$2,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0
Oregon	Credit	\$147	\$147	\$294	\$147	\$0	\$147	\$0	\$0	\$147
Pennsylvania	None	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rhode Island	Exemption	\$3,050	\$3,050	\$6,100	\$6,100	\$0	\$3,050	\$0	\$0	\$0
South Carolina	Exemption	\$3,050	\$3,050	\$6,100	\$6,100	\$0	\$3,050	\$0	\$0	\$0
South Dakota	NO STATE INCOME TAX									
Tennessee <sup>3</sup>	Exemption	\$1,250	\$1,250	\$2,500	\$1,250	\$0	\$0	Exempt	\$0	Exempt
Texas	NO STATE INCOME TAX									
Utah <sup>4</sup>	Exemption	\$2,288	\$2,288	\$4,636	\$4,636	\$0	\$2,288	\$0	\$0	\$2,288
Vermont	Exemption	\$3,050	\$3,050	\$6,100	\$6,100	\$0	\$3,050	\$0	\$0	\$0
Virginia	Exemption	\$800	\$800	\$1,600	\$800	\$800	\$0	\$800	\$0	\$0
Washington	NO STATE INCOME TAX									
West Virginia	Exemption	\$2,000	\$2,000	\$4,000	\$2,000	\$0	\$2,000	\$0	\$0	\$0
Wisconsin	Exemption	\$700	\$700	\$1,400	\$700	\$250	\$700	\$0	\$0	\$0
Wyoming	NO STATE INCOME TAX									

Notes:

1. (Connecticut) The maximum combined personal exemption and standard deduction is listed above; exemption amounts are phased out at higher incomes and are completely eliminated when

household income exceeds \$37,000 (single), \$35,000 (married filing separately), \$71,000 (married filing jointly), or \$56,000 (head of household). An additional tax credit ranging from 75% - 0% based on state adjusted gross income is also provided.

2. (Ohio) An additional \$20 credit is available for each exemption.
3. (Tennessee) The disabled exemption is for quadriplegic persons only.
4. (Utah) State exemptions are equal to 75% of the federal exemptions (however, unlike the federal government, Utah allows for a disabled exemption of \$2,288).

**General Note:**

Colorado, Idaho, Minnesota, New Mexico, North Carolina, North Dakota, Rhode Island, South Carolina, and Vermont follow the federal exemptions.

Source: Wisconsin Legislative Fiscal Bureau, *Informational Paper 4* (<http://www.legis.state.wi.us/lfb/Informationalpapers/4.pdf>)