

State Individual Income Tax Rates

Local Rates Excluded Unless Noted

As of January 1, 2000

(2000's noteworthy changes in bold italics)

State	Federal Deductibility	Marginal Rates (a)	No. of Brackets	Low Bracket (a)	High Bracket (a)	Standard Deduction		Personal Exemptions	
				(b)	(b)	Single	Joint	Single (b)	Dependents
				(Under)	(Over)				
Alabama	Yes	2.0-5.0%	3	\$500	\$3,000	\$2,000	\$4,000	\$1,500	\$300
Alaska	No	None	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Arizona	No	2.87-5.04	5	10,000	150,000	3,600	7,200	2,100	2,300
Arkansas	No	1.0-7.0 (l)	6	3,000	25,000	2,000	4,000	20 (c)	20 (c)
California	No	1.0-9.3	6	5,131	33,673	2,642	5,284	72	227 (c)
Colorado	No	5% of federal taxable income			n.a.	n.a.	n.a.	n.a.	
Connecticut	No	3.0-4.5	2	\$10,000	\$10,000	n.a.	n.a.	\$ 12,000 (e)	0
Delaware	No	0.0-6.4	7	2,000	30,000	\$3,250	\$4,000	100 (c)	100 (c)
Florida	No	None	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Georgia	No	1.0-6.0	6	750	7,000	2,300	3,000	2,700	2,700
Hawaii	No	1.6-8.75%	9	\$2,000	\$40,000	\$1,500	\$1,900	\$1,040	\$1,040
Idaho	No	2.0-8.2	8	1,000	20,000	4,300	7,350	2,750	2,750
Illinois	No	3	1	n.a.	n.a.	n.a.	n.a.	1,650	1,650
Indiana	No	3.4	1	n.a.	n.a.	n.a.	n.a.	1,000	1,000
Iowa	Yes	0.36-8.98	9	1,148	51,120	1,460	3,590	40 (c)	40 (c)
Kansas	No	3.5-6.45%	3	\$15,000	\$30,000	\$3,000	\$6,000	\$2,250	\$2,250
Kentucky	No	2.0-6.0	5	3,000	8,000	1,500	1,500	20 (c)	20 (c)
Louisiana	Yes	2.0-6.0	3	10,000	50,000	n.a.	n.a.	4500 (m)	1,000
Maine	No	2.0-8.5	4	4,150	16,500	4,300	7,200	2,750	2,750
Maryland	No	2.0-4.85	4	1,000	3,000	2000 (n)	4000 (n)	1,850	1,850
Massachusetts	No	5.95/12.0% (f)	1	n.a.	n.a.	n.a.	n.a.	\$4,400	\$1,000
Michigan	No	4.4	1	n.a.	n.a.	n.a.	n.a.	2,800	2,800
Minnesota	No	5.5-8.0	3	\$ 17,250 (o)	\$ 56,680 (o)	\$4,300	\$7,200	2,750	2,750
Mississippi	No	3.0-5.0	3	5,000	10,000	2,300	4,600	6,000	1,500
Missouri	Yes	1.5-6.0	10	1,000	9,000	4,300	7,200	2,100	1,200
Montana	Yes (p)	2.0-11.0%	10	\$2,000	\$70,400	\$ 3,020 (p)	\$ 6,040 (p)	\$1,610	\$1,610
Nebraska	No	2.51-6.68	4	2,400	26,500	4,300	7,200	89 (c) (q)	89 (c) (q)
Nevada	No	None	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
New Hampshire	No	5.0 (h)	n.a.	n.a.	n.a.	n.a.	n.a.	2,400	n.a.
New Jersey	No	1.4-6.37	6	20,000	75,000	n.a.	n.a.	1,000	1,500
New Mexico	No	1.7-8.2%	7	\$ 5,500 (t)	\$ 65,000 (t)	\$4,300	\$7,200	\$2,750	\$2,750
New York	No	4.0-6.85	5	8,000	20,000	7,500	13,000	n.a.	1,000
North Carolina	No	6.0-7.75	3	12,750	60,000	3,000	5,000	2,750 (r)	2,750 (r)
North Dakota	Yes (d)	2.67-12	8	3000	50000	n.a.	n.a.	n.a.	
Ohio	No	0.716-7.228 (u)	9	5,000	200,000	n.a.	n.a.	1,050 (g)	1050 (g)
Oklahoma	Yes (d)	0.5-6.75%	8	\$1,000	\$10,000	\$ 2,000 (s)	\$ 2,000 (s)	\$1,000	\$1,000
Oregon	Yes	5.0-9.0	3	2,300	5,800	1,800	3,000	132 (c)	132 (c)
Pennsylvania	No	2.8	1	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Rhode Island	No	3.9-10.29%	5	26250	288350	n.a.	n.a.		
South Carolina	No	2.5-7.0	6	2,310	11,550	4,300	7,200	2,750	2,750
South Dakota	No	None	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tennessee	No	6.0% (h)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Texas	No	None	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Utah	Yes	2.3-7.0	6	750	3,750	\$4,250	\$7,100	\$ 2,063 (v)	\$ 2,063 (v)
Vermont	No	3.6-9.50%	5	26250	288,350	n.a.	n.a.	n.a.	
Virginia	No	2.0-5.75%	4	\$3,000	\$17,000	\$3,000	\$5,000	\$800	\$800
Washington	No	None	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
West Virginia	No	3.0-6.5	5	10,000 (i)	60,000 (i)	n.a.	n.a.	2,000	2,000
Wisconsin	No	4.77-6.77	3	7,500 (j)	15,000 (j)	5,200 (k)	8,900 (k)	0	50
Wyoming	No	None	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
District of Columbia	No	6.0-9.5%	3	\$10,000	\$20,000	\$2,000	\$2,000	\$1,370	\$1,370

Note: Bold, Italics indicate noteworthy tax changes during 2000.

(a) Applies to single taxpayers and married people filing separately.

(b) Except for Delaware and Mississippi, married-joint filers receive double the single exemption. Delaware is a flat \$100 tax credit and Mississippi is \$9,500 for joint.

(c) Tax Credit.

(d) Rates listed assume that taxpayers opt not to deduct their federal income tax liability. In North Dakota, a filer who chooses to deduct his federal liability faces a range of rates from 2.67%-12% on income up to \$3,000 and over \$50,000, respectively. In Oklahoma, if a filer chooses to deduct his federal liability, then he faces a range of rates from 0.5%-10% on income up to \$1,000 and over \$16,000 respectively.

(e) Taxpayers receive a declining tax credit instead of a deduction or exemption. of taxable income and declines to 0% after \$52,500.

(f) The 12% rate applies to interest (earned only from MA banks), short-term capital gains, long- and short-term capital gains on collectibles and pre-1996 installment sales classified as capital gain income for Massachusetts purposes.

State	Federal Deduct- ibility	Marginal Rates (a)	No. of Brackets	Low Bracket (a)	High Bracket (a)	Standard Deduction		Personal Exemptions	
				(b) (Under)	(b) (Over)	Single	Joint	Single (b)	Dependents

(g) Taxpayers receive a \$20 tax credit per exemption in addition to the normal exemption amount.

(h) Applies to interest and dividend income only.

(i) For married, filing separately, the low bracket is \$5,000 and the high bracket is \$30,000.

(j) For married, filing separately, the low bracket is \$5,000 and the high bracket is \$10,000.

(k) Deduction phases out to zero for single filers at \$70,500 and joint filers at \$80,148.

(l) Rates apply to regular tax table. A special tax table is available for low-income taxpayers that reduces their tax payments.

(m) Standard deduction and personal exemptions are combined: \$4,500 for single and married filing separately; \$9,000 married filing jointly and head of household.

(n) The standard deduction is taken as a percent of income (15 percent) with a minimum of 1,500 and a cap of \$2,000 for single filers, married filing separately filers and dependent filers. Earning more than \$13,333. The standard deduction is capped at \$4,000 for married filing jointly filers, head of household filers and qualifying widowers earning more than \$26,667.

(o) For married, filing separately, the low bracket is \$12,610 and the high bracket is \$50,100.

(p) Can claim either the standard deduction or the amount of federal taxes withheld--whichever is greater.

(q) The \$91 personal exemption credit is phased out for filers with adjusted gross income of \$65,000 or more.

(r) Exemptions are based on federal standards deductions but are adjusted according to income and filing status.

(s) The deduction given is applicable to all filers, excluding married filing separately filers, with adjusted gross income (AGI) over \$13,333. For those with AGI between \$6,666 and \$13,333 the standard deduction is 15% of AGI and for those with AGI of less than \$6,666 the standard deduction is \$1,000. For married filing separately filers, the standard deduction is \$500 or 15% of AGI, but not to exceed \$1,000.

(t) For married, filing separately, the low bracket is \$4,000 and the high bracket is \$50,000.

(u) Under Ohio law, when the state ends its fiscal year with a significant budget surplus, that surplus is refunded to taxpayers through a temporary reduction in the income tax rates. Normal rates range from 0.743 percent for the lowest bracket to 7.5 percent.

(v) Three-fourths federal exemption.

(w) Indexed for Inflation. For Maine, indexation does not take effect until after January 1, 2003.

(x) All filers must pay \$10 for the permanent building fund tax.

(y) Deductions and exemptions tied to Federal tax system. Federal deductions and exemptions are indexed for inflation.

Sources: *Tax Foundation Special Report #102: State Tax Collections and Rates*, February 2001.
Respective state tax forms and instructions, Commerce Clearing House,
Federation of Tax Administrators.

Tax Foundation

Ph: (202) 4646200

www.taxfoundation.org

State Individual Income Tax Rates

Local Rates Excluded Unless Noted

As of January 1, 2001

(2001's noteworthy changes in bold italics)

State	Federal Deductibility	Marginal Rates (a) (Percent)	No. of Brackets	Low Bracket (a) (b) (Under\$)	High Bracket (a) (b) (Over\$)	Standard Deduction (\$)		Personal Exemptions (\$)	
						Single	Joint	Single (b)	Dependents
Alabama	Yes	2.0-5.0	3	500	3,000	2,000	4,000	1,500	300
Alaska	No	None	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Arizona	No	2.87-5.04	5	10,000	150,000	3,600	7,200	2,100	2,300
<i>Arkansas</i>	No	1.0-7.0 (l)	6	3,099 (w)	25,899 (w)	2,000	4,000	20 (c)	20 (c)
California	No	1.0-9.3	6	5,459 (w)	35,826 (w)	2,811 (w)	5,622 (w)	75 (c) (w)	235 (c) (w)
<i>Colorado</i>	No	4.63% of federal taxable income.				n.a.	n.a.	n.a.	n.a.
<i>Connecticut</i>	No	3.0-4.5	2	10,000	10,000	n.a.	n.a.	12,250 (e)	0
<i>Delaware</i>	No	0.0-5.95	7	2,000	60,000	3,250	6,500	110 (c)	110 (c)
Florida	No	None	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Georgia	No	1.0-6.0	6	750	7,000	2,300	3,000	2,700	2,700
Hawaii	No	1.6-8.75	9	2,000	40,000	1,500	1,900	1,040	1,040
<i>Idaho (x)</i>	No	1.9-8.1	8	1,000 (w)	20,000 (w)	4,400	8,800	2,800	2,800
<i>Illinois</i>	No	3.0% of federal adjusted gross income with modification.				n.a.	n.a.	2,000	2,000
Indiana	No	3.4% of federal adjusted gross income with modification.				n.a.	n.a.	1,000	1,000
Iowa	Yes	0.36-8.98	9	1,162 (w)	52,290 (w)	1,470 (w)	3,630 (w)	40 (c)	40 (c)
Kansas	No	3.5-6.45	3	15,000	30,000	3,000	6,000	2,250	2,250
Kentucky	No	2.0-6.0	5	3,000	8,000	1,700	1,700	20 (c)	20 (c)
Louisiana	Yes	2.0-6.0	3	10,000	50,000	n.a.	n.a.	4,500 (m)	1,000
<i>Maine</i>	No	2.0-8.5	4	4,150 (w)	16,500 (w)	4,400	7,350	2,850 (w)	2,850 (w)
Maryland	No	2.0-4.85	4	1,000	3,000	2000 (n)	4000 (n)	1,850	1,850
<i>Massachusetts</i>	No	5.85/12.0 (f)	1	n.a.	n.a.	n.a.	n.a.	4,400	1,000
Michigan	No	4.2% of federal adjusted gross income with modification.				n.a.	n.a.	2,900	2,900
<i>Minnesota</i>	No	5.35-7.85	3	17,570 (o) (w)	57,710 (o) (w)	4,400 (y)	7,350 (y)	2,800 (y)	2,800 (y)
Mississippi	No	3.0-5.0	3	5,000	10,000	2,300	4,600	6,000	1,500
Missouri	Yes	1.5-6.0	10	1,000	9,000	4,400 (y)	7,350 (y)	2,100	1,200
Montana	Yes (p)	2.0-11.0	10	2,100 (w)	73,000 (w)	3,130 (p)	6,260 (p) (w)	1,670 (w)	1,670 (w)
Nebraska	No	2.51-6.68	4	2,400	26,500	4,400 (y)	7,350 (y)	91 (c) (q)	91 (c) (q)
Nevada	No	None	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
New Hampshire	No	5.0 (h)	n.a.	n.a.	n.a.	n.a.	n.a.	2,400	n.a.
New Jersey	No	1.4-6.37	6	20,000	75,000	n.a.	n.a.	1,000	1,500
New Mexico	No	1.7-8.2	7	5,500 (t)	65,000 (t)	4,400 (y)	7,350 (y)	2,800 (y)	2,800 (y)
New York	No	4.0-6.85	5	8,000	20,000	7,500	13,000	n.a.	1,000
North Carolina	No	6.0-7.75	3	12,750	60,000	3,000	5,000	2,500 (r)	2,500 (r)
North Dakota	Yes (d)	2.1--5.54	5	27,050	297,350	n.a.	n.a.	n.a.	n.a.
<i>Ohio</i>	No	0.691-6.980 (u)	9	5,000	200,000	n.a.	n.a.	1,100 (g)	1,100 (g)
Oklahoma	Yes (d)	0.5-6.75	8	1,000	10,000	2,000 (s)	2,000 (s)	1,000	1,000
Oregon	Yes	5.0-9.0	3	2,450 (w)	6,100 (w)	1,800	3,000	139 (c) (w)	139 (c) (w)
Pennsylvania	No	2.8	1	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<i>Rhode Island</i>	No	3.825-10.098	5	27050	297350	n.a.	n.a.	n.a.	n.a.
South Carolina	No	2.5-7.0	6	2,340	11,701	4,400 (y)	7,350 (y)	2,800 (y)	2,800 (y)
South Dakota	No	None	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tennessee	No	6.0 (h)	n.a.	n.a.	n.a.	n.a.	n.a.	1,250	n.a.
Texas	No	None	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Utah	Yes	2.3-7.0	6	750	3,750	4,400	7,350	2,100 (v)	2,100 (v)
<i>Vermont</i>	No	3.6-9.5	5	27,050	297,350	n.a.	n.a.	n.a.	n.a.
Virginia	No	2.0-5.75	4	3,000	17,000	3,000	5,000	800	800
Washington	No	None	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
West Virginia	No	3.0-6.5	5	10,000 (i)	60,000 (i)	n.a.	n.a.	2,000	2,000
<i>Wisconsin</i>	No	4.73-6.75	3	7,500 (j)	112,500 (j)	7,200 (k)	12,970 (k)	600	600
Wyoming	No	None	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
District of Columbia	No	6.0-9.5	3	10,000	20,000	2,000	2,000	1,370	1,370

Note: Bold, Italics indicate noteworthy tax changes during 2000.

State	Federal Deduc- tibility	Marginal Rates (a) (Percent)	No. of Brackets	Low Bracket (a) (b) (Under\$)	High Bracket (a) (b) (Over\$)	Standard Deduction (\$)		Personal Exemptions (\$)	
						Single	Joint	Single (b)	Depend-ents

(a) Applies to single taxpayers and married people filing separately.

(b) Except for Delaware and Mississippi, married-joint filers receive double the single exemption. Delaware is a flat \$100 tax credit and Mississippi is \$9,500 for joint.

(c) Tax Credit.

(d) Rates listed assume that taxpayers opt not to deduct their federal income tax liability. In North Dakota, a filer who chooses to deduct his federal liability faces a range of rates from 2.67%-12% on income up to \$3,000 and over \$50,000, respectively. In Oklahoma, if a filer chooses to deduct his federal liability, then he faces a range of rates from 0.5%-10% on income up to \$1,000 and over \$16,000 respectively.

(e) Taxpayers receive a declining tax credit instead of a deduction or exemption. of taxable income and declines to 0% after \$52,500.

(f) The 12% rate applies to interest (earned only from MA banks), short-term capital gains, long- and short-term capital gains on collectibles and pre-1996 installment sales classified as capital gain income for Massachusetts purposes.

(g) Taxpayers receive a \$20 tax credit per exemption in addition to the normal exemption amount.

(h) Applies to interest and dividend income only.

(i) For married, filing separately, the low bracket is \$5,000 and the high bracket is \$30,000.

(j) For married, filing separately, the low bracket is \$5,000 and the high bracket is \$10,000.

(k) Deduction phases out to zero for single filers at \$70,500 and joint filers at \$80,148.

(l) Rates apply to regular tax table. A special tax table is available for low-income taxpayers that reduces their tax payments.

(m) Standard deduction and personal exemptions are combined: \$4,500 for single and married filing separately; \$9,000 married filing jointly and head of household.

(n) The standard deduction is taken as a percent of income (15 percent) with a minimum of 1,500 and a cap of \$2,000 for single filers, married filing separately filers and dependent filers. earning more than \$13,333. The standard deduction is capped at \$4,000 for married filing jointly filers, head of household filers and qualifying widowers earning more than \$26,667.

(o) For married, filing separately, the low bracket is \$12,610 and the high bracket is \$50,100.

(p) Can claim either the standard deduction or the amount of federal taxes withheld--whichever is greater.

(q)The \$91 personal exemption credit is phased out for filers with adjusted gross income of \$65,000 or more.

(r) Exemptions are based on federal standards deductions but are adjusted according to income and filing status.

(s) The deduction given is applicable to all filers, excluding married filing separately filers, with adjusted gross income (AGI) over \$13,333. For those with AGI between \$6,666 and \$13,333 the standard deduction is 15% of AGI and for those with AGI of less than \$6,666 the standard deduction is \$1,000. For married filing separately filers, the standard deduction is \$500 or 15% of AGI, but not to exceed \$1,000.

(t) For married, filing separately, the low bracket is \$4,000 and the high bracket is \$50,000.

(u) Under Ohio law, when the state ends its fiscal year with a significant budget surplus, that surplus is refunded to taxpayers through a temporary reduction in the income tax rates. Normal rates range from 0.743 percent for the lowest bracket to 7.5 percent.

(v) Three-fourths federal exemption.

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(y) Deductions and exemptions tied to Federal tax system. Federal deductions and exemptions are indexed for inflation.

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State	Federal Deductibility	Marginal Rates (a) (Percent)	No. of Brackets	Low Bracket (a) (b) (Under\$)	High Bracket (a) (b) (Over\$)	Standard Deduction (\$)		Personal Exemptions (\$)	
						Single	Joint	Single (b)	Depend-ents

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Local Rates Excluded Unless Noted

As of January 1, 2002

(2002's noteworthy changes in bold italics)

State	Federal Deduct- ibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions	
			Single	Joint	Single (b)	Dependents
Alabama	Yes	2% > \$0 4% > \$500 5% > \$3K	\$2,000	\$4,000	\$1,500	\$300
Alaska	No	None	n.a.	n.a.	n.a.	n.a.
Arizona	No	2.87% > \$0 3.20% > \$10K 3.74% > \$25K 4.72% > \$50K; 5.04% > \$150K	\$3,600	\$7,200	\$2,100	\$2,300
Arkansas	No	1% > \$0 2.5% > \$3,099 3.5% > \$6,199 4.5% > \$9,299; 6% > \$15,499 7% (l) > \$25,899 (w)	\$2,000	\$4,000	\$ 20 (c)	\$ 20 (c)
<i>California</i>	No	1.0 > \$0 2% > \$5,748 4% > \$13,625; 6% > \$21,503 8% > \$29,850 9.3% > \$37,725 (w)	\$ 2,960 (w)	\$ 5,920 (w)	\$ 79 (c)(w)	\$ 247 (c)(w)
Colorado	No	4.63% of federal taxable income.	n.a.	n.a.	n.a.	n.a.
<i>Connecticut</i>	No	3.0 > \$0 4.5% > \$10K	n.a.	n.a.	\$ 12,500 (e)	\$0
Delaware	No	2.2% > \$2K 3.9% > \$5K 4.8% > \$10K 5.2% > \$20K 5.55% > \$25K 5.95% > \$60K	\$3,250	\$6,500	\$ 110 (c)	\$ 110 (c)
Florida	No	None	n.a.	n.a.	n.a.	n.a.
Georgia	No	1% > \$0 2% > \$750 3% > \$2,250 4% > \$3,750 5% > \$5,250 6% > \$7K	\$2,300	\$3,000	\$2,700	\$2,700
<i>Hawaii</i>	No	1.5% > \$0 3.7% > \$2K 6.4% > \$4K 6.9% > \$8K 7.3% > \$12K 7.6% > \$16K 7.9% > \$20K 8.2% > \$30K 8.5% > \$40K	\$1,500	\$1,900	\$1,040	\$1,040
<i>Idaho (x)</i>	No	1.6% > \$0 3.6% > \$1K 4.1% > \$2K 5.1% > \$3K	\$4,550	\$9,100	\$2,900	\$2,900

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions	
			Single	Joint	Single (b)	Dependents
		6.1% > \$4K 7.1% > \$5K 7.4% > \$7,500 7.8% > \$20K				
Illinois	No	3% of federal adjusted gross income with modification.	n.a.	n.a.	\$2,000	\$2,000
Indiana	No	3.4% of federal adjusted gross income with modification.	n.a.	n.a.	\$1,000	\$1,000
Iowa	Yes	0.36% > \$0 0.72% > \$1,162 2.43% > \$2,324 4.5% > \$4,648 6.12% > \$10,458 6.48% > \$17,430 6.8% > \$23,240 7.92% > \$34,860 8.98% > \$52,290	\$ 1,470 (w)	\$ 3,630 (w)	\$ 40 (c)	\$ 40 (c)
Kansas	No	3.5% > \$0 6.25% > \$15K 6.45% > \$30K	\$3,000	\$6,000	\$2,250	\$2,250
Kentucky	No	2% > \$0 3% > \$3K 4% > \$4K 5% > \$7K 6% > \$8K	\$1,700	\$1,700	\$ 20 (c)	\$ 20 (c)
Louisiana	Yes	2% > \$0 4% > \$10K 6% > \$50K	n.a.	n.a.	\$ 4,500 (m)	\$1,000
Maine	No	2% > \$0 4.5% > \$4,149 7% > \$8,249 8.5% > \$16,499	\$4,400	\$7,350	\$ 2,850 (w)	\$ 2,850 (w)
Maryland	No	2% > \$0 3% > \$1K 4% > \$2K 4.85% > \$3K	\$ 2,000 (n)	4,000 (n)	\$1,850	\$1,850
Massachusetts	No	5.6% or 12% > \$0 (f)	n.a.	n.a.	\$4,400	\$1,000
Michigan	No	4.2% of federal adjusted gross income with modification.	n.a.	n.a.	\$2,900	\$2,900
Minnesota	No	5.35% > \$0 7.05% > \$18,120 7.85% > \$59,500	\$ 4,550 (y)	\$ 7,600 (y)	\$ 2,900 (y)	\$ 2,900 (y)
Mississippi	No	3% > \$0 4% > \$5K 5% > \$10K	\$2,300	\$4,600	\$6,000	\$1,500
Missouri	Yes	1.5% > \$0 2% > \$1K 2.5% > \$2K 3% > \$3K 3.5% > \$4K 4% > \$5K 4.5% > \$6K	\$ 4,400 (y)	\$ 7,350 (y)	\$2,100	\$1,200

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions	
			Single	Joint	Single (b)	Dependents
		5% > \$7K 5.5% > \$8K 6% > \$9K				
Montana	Yes (p)	2% > \$0 3% > \$2,200 4% > \$4,300 5% > \$8,600 6% > \$12,900 7% > \$17,200 8% > \$21,500 9% > \$30,200 10% > \$43,100 11% > \$75,400	\$ 3,130 (p)(w)	\$ 6,260 (p)(w)	\$ 1,720 (w)	\$ 1,720 (w)
Nebraska	No	2.51% > \$0 3.49% > \$2,400 5.01% > \$17K 6.68% > \$26,500	\$ 4,550 (y)	\$ 7,600 (y)	\$ 91 (c)(q)	\$ 91 (c)(q)
Nevada	No	None	n.a.	n.a.	n.a.	n.a.
New Hampshire	No	5% > \$0 (h)	n.a.	n.a.	\$2,400	n.a.
New Jersey	No	1.4% > \$0 1.75% > \$10K 2.45% > \$25K 3.5% > \$35K 5.525% > \$40K 6.37% > \$75K	n.a.	n.a.	\$1,000	\$1,500
New Mexico	No	1.7% > \$0 3.2% > \$4K 4.7% > \$8K 6% > \$16K 7.1% > \$28K 7.9% > \$46K 8.2% > \$50K	\$ 4,550 (y)	\$ 7,600 (y)	\$ 2,900 (y)	\$ 2,900 (y)
New York	No	4% > \$0 4.5% > \$16K 5.25% > \$22K 5.9% > \$26K 6.85% > \$40K	\$7,500	\$13,000	n.a.	\$1,000
North Carolina	No	6% > \$0 7% > \$12,750 7.75% > \$60K 8.25% > \$120K	\$3,000	\$5,000	\$ 2,500 (r)	\$ 2,500 (r)
North Dakota	No	2.1% > \$0 3.92% > \$27,050 4.34% > \$65,550 5.04% > \$136,750 5.54% > \$297,350	\$ 4,550 (y)	\$ 7,600 (y)	\$ 2,900 (y)	\$ 2,900 (y)
Ohio	No	0.743% > \$0 1.486% > \$5K 2.972% > \$10K 3.715% > \$15K 4.457% > \$20K 5.201% > \$40K 5.943% > \$80K 6.9% > \$100K 7.5% > \$200K (u)	n.a.	n.a.	\$ 1,150 (g)	\$ 1,150 (g)
Oklahoma	Yes (d)	0.5% > \$0 1% > \$1K	\$ 2,000 (s)	\$ 2,000 (s)	\$1,000	\$1,000

State	Federal Deduct- ibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions	
			Single	Joint	Single (b)	Dependents
		2% > \$2,500 3% > \$3,750 4% > \$4,900 5% > \$6,200 6% > \$7,700 6.75% > \$10K				
<i>Oregon</i>	Yes	5% > \$0 7% > \$2,450 9% > \$6,100	\$1,800	\$3,000	\$ 142 (c)(w)	\$ 142 (c)(w)
Pennsylvania	No	2.8% > \$0	n.a.	n.a.	n.a.	n.a.
Rhode Island	No	3.75% > \$0 7% > \$27,950 7.75% > \$67,700 9% > \$141,250 9.9% > \$307,050	n.a.	n.a.	n.a.	n.a.
<i>South Carolina</i>	No	2.5% > \$0 3% > \$2,310 4% > \$4,620 5% > \$6,930 6% > \$9,240 7% > \$11,550	\$ 4,550 (y)	\$ 7,600 (y)	\$ 2,900 (y)	\$ 2,900 (y)
South Dakota	No	None	n.a.	n.a.	n.a.	n.a.
Tennessee	No	6% > \$0 (h)	n.a.	n.a.	\$1,250	n.a.
Texas	No	None	n.a.	n.a.	n.a.	n.a.
<i>Utah</i>	Yes	2.3% > \$0 3.3% > \$863 4.2% > \$1,725 5.2% > \$2,588 6% > \$3,450 7% > \$4,313	\$4,550	\$7,600	\$ 2,175 (v)	\$ 2,175 (v)
Vermont	No	3.6% > \$0 7.2% > \$27,950 8.5% > \$67,700 9% > \$141,250 9.5% > \$307,050	n.a.	n.a.	n.a.	n.a.
Virginia	No	2% > \$0 3% > \$3K 5% > \$5K 5.75% > \$17K	\$3,000	\$5,000	\$800	\$800
Washington	No	None	n.a.	n.a.	n.a.	n.a.
West Virginia	No	3% > \$0 4% > \$9,999 4.5% > \$24,999 6% > \$39,999 6.5% > \$59,999	n.a.	n.a.	\$2,000	\$2,000
<i>Wisconsin</i>	No	4.60% > \$0 6.15% > \$8,060 6.50% > \$16,130 6.75% > \$116,130	\$ 7,440 (k)	\$ 13,410 (k)	\$700	\$700
Wyoming	No	None	n.a.	n.a.	n.a.	n.a.
<i>Dist. of Col.</i>	No	5% > \$0 7.5% > \$10K 9.3% > \$30K	\$2,000	\$2,000	\$1,370	\$1,370

Note: Bold type indicates noteworthy tax changes.

(a) Applies to single taxpayers and married people filing separately.

State	Federal Deduct- ibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions	
			Single	Joint	Single (b)	Dependents

(b) Except for Delaware and Mississippi, married-joint filers receive double the single exemption. Mississippi's is \$9,500, and Delaware has a flat \$110 tax credit.

(c) Tax Credit.

(d) Rates listed assume that taxpayers opt not to deduct their federal income tax liability. In Oklahoma, if a filer chooses to deduct his federal liability, then he faces a range of rates from 0.5%-10% on income up to \$1,000 and over \$16,000 respectively. It declines to 0% after \$52,500.

(e) Taxpayers receive a declining tax credit instead of a deduction or exemption of taxable income. It declines to 0% after \$52,500.

(f) The tax rate was decreased from 5.85% to 5.6% for taxable year 2001. For taxable years beginning in 2002, the rate is reduced to 5.3%. For taxable years beginning in 2003, and thereafter, the rate will be reduced to 5%. A 12% rate applies to short-term capital gains, long- and short-term capital gains on collectibles and pre-1996 installment sales classified as capital gain income for Massachusetts purposes. There is also a \$100 or \$200 exemption for interest in Massachusetts banks.

(g) Taxpayers receive a \$20 tax credit per exemption in addition to the normal exemption amount.

(h) Applies to interest and dividend income only.

(i) For married, filing separately, the low bracket is \$5,000 and the high bracket is \$30,000.

(j) For married, filing separately, the low bracket is \$5,000 and the high bracket is \$10,000.

(k) Deduction phases out to zero for single filers at \$70,500 and joint filers at \$80,148.

(l) Rates apply to regular tax table. A special tax table is available for low-income taxpayers that reduces their tax payments.

(m) Standard deduction and personal exemptions are combined: \$4,500 for single and married filing separately; \$9,000 married filing jointly and head of household.

(n) The standard deduction is 15 percent of income with a minimum of \$1,500 and a cap of \$2,000 for single filers, married filing separately filers and dependent filers earning more than \$13,333. The standard deduction is capped at \$4,000 for married filing jointly filers, head of household filers and qualifying widowers earning more than \$26,667.

(o) For married, filing separately, the low bracket is \$12,610 and the high bracket is \$50,100.

(p) Can claim either the standard deduction or the amount of federal taxes withheld-whichever is greater.

(q) The \$91 personal exemption credit is phased out for filers with adjusted gross income of \$65,000 or more.

State	Federal Deduct- ibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions	
			Single	Joint	Single (b)	Dependents

(r) Exemptions are based on federal standards deductions but are adjusted according to income and filing status.

(s) For those married filing separately, the standard deduction is \$500 or 15% of AGI, but not to exceed \$1,000. For all other filers with adjusted gross income (AGI) over \$13,333, the standard deduction is as given. For those with AGI between \$6,666 and \$13,333, the standard deduction is 15% of AGI, and for those with AGI of less than \$6,666, the standard deduction is \$1,000.

(t) For married, filing separately, the low bracket is \$4,000 and the high bracket is \$50,000.

(u) Under Ohio law, when the state ends its fiscal year with a significant budget surplus, that surplus is refunded to taxpayers through a temporary reduction in the income tax rates. Normal rates range from 0.743 percent for the lowest bracket to 7.5 percent for the highest bracket.

(v) Three-fourths federal exemption.

(w) Indexed for Inflation. For Maine, indexation does not take effect until after January 1, 2003.

(x) All filers must pay \$10 for the permanent building fund tax.

(y) Deductions and exemptions tied to Federal tax system. Federal deductions and exemptions are indexed for inflation.

Sources: State tax forms and instructions; Commerce Clearing House; Federation of Tax Administrators.

Tax Foundation

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State Individual Income Tax Rates

Local Rates Excluded Unless Noted

As of January 1, 2003

(2003's noteworthy changes in bold italics)

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions	
			Single	Joint	Single (b)	Dependents
Alabama	Yes	2% > \$0 4% > \$500 5% > \$3K	\$2,000	\$4,000	\$1,500	\$300
Alaska	No	None	n.a.	n.a.	n.a.	n.a.
Arizona	No	2.87% > \$0 3.20% > \$10K 3.74% > \$25K 4.72% > \$50K 5.04% > \$150K	\$3,600	\$7,200	\$2,100	\$2,300
Arkansas	No	1% > \$0 2.5% > \$3,199 3.5% > \$6,399 4.5% > \$9,599 6% > \$15,999 7% > \$26,700 (d)(f)	\$2,000	\$4,000	\$ 20 (c)	\$ 20 (c)
California	No	1.0 > \$0 2% > \$5,834 4% > \$13,829 6% > \$21,826 8% > \$30,298 9.3% > \$38,291	\$ 3,004 (w)	\$ 6,008 (w)	\$ 80 (c)(w)	\$ 251 (c)(w)
Colorado	No	4.63% of federal taxable income.	n.a.	n.a.	n.a.	n.a.
Connecticut	No	3.0 > \$0 4.5% > \$10K	n.a.	n.a.	\$ 12,500 (e)	\$0
Delaware	No	2.2% > \$2K 3.9% > \$5K 4.8% > \$10K 5.2% > \$20K 5.55% > \$25K 5.95% > \$60K	\$3,250	\$6,500	\$ 110 (c)	\$ 110 (c)
Florida	No	None	n.a.	n.a.	n.a.	n.a.
Georgia	No	1% > \$0 2% > \$750 3% > \$2,250 4% > \$3,750 5% > \$5,250 6% > \$7K	\$2,300	\$3,000	\$2,700	\$2,700
Hawaii	No	1.4% > \$0 3.2% > \$2K 5.5% > \$4K 6.4% > \$8K 6.8% > \$12K 7.2% > \$16K 7.6% > \$20K 7.9% > \$30K 8.25% > \$40K	\$1,500	\$1,900	\$1,040	\$1,040
Idaho (g)	No	1.6% > \$0 3.6% > \$1,086 4.1% > \$2,172 5.1% > \$3,259	\$4,550	\$9,100	\$2,900	\$2,900

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions	
			Single	Joint	Single (b)	Dependents
		6.1% > \$4,345 7.1% > \$5,432 7.4% > \$8,148 7.8% > \$21,730				
Illinois	No	3% of federal adjusted gross income with modification.	n.a.	n.a.	\$2,000	\$2,000
Indiana	No	3.4% of federal adjusted gross income with modification.	n.a.	n.a.	\$1,000	\$1,000
Iowa	Yes	0.36% > \$0 0.72% > \$1,211 2.43% > \$2,422 4.5% > \$4,844 6.12% > \$10,899 6.48% > \$18,165 6.8% > \$24,220 7.92% > \$36,330 8.98% > \$54,495	\$ 1,570 (w)	\$ 3,877 (w)	\$ 40 (c)	\$ 40 (c)
Kansas	No	3.5% > \$0 6.25% > \$15K 6.45% > \$30K	\$3,000	\$6,000	\$2,250	\$2,250
Kentucky	No	2% > \$0 3% > \$3K 4% > \$4K 5% > \$7K 6% > \$8K	\$1,700	\$1,700	\$ 20 (c)	\$ 20 (c)
Louisiana	Yes	2% > \$0 4% > \$10K 6% > \$50K	n.a.	n.a.	\$ 4,500 (m)	\$1,000
Maine	No	2% > \$0 4.5% > \$4,149 7% > \$8,249 8.5% > \$16,499	\$4,700	\$7,850	\$ 2,850 (w)	\$ 2,850 (w)
Maryland	No	2% > \$0 3% > \$1K 4% > \$2K 4.75% > \$3K	\$ 2,000 (n)	4,000 (n)	\$1,850	\$1,850
Massachusetts	No	5.6% or 12%(b)	n.a.	n.a.	\$4,400	\$1,000
Michigan	No	4.1% of federal adjusted gross income with modification (h).	n.a.	n.a.	\$2,900	\$2,900
Minnesota	No	5.35% > \$0 7.05% > \$18,710 7.85% > \$61,460	\$ 4,700 (y)	\$ 7,850 (y)	\$ 3,000 (y)	\$ 3,000 (y)
Mississippi	No	3% > \$0 4% > \$5K 5% > \$10K	\$2,300	\$4,600	\$6,000	\$1,500
Missouri	Yes	1.5% > \$0 2% > \$1K 2.5% > \$2K 3% > \$3K 3.5% > \$4K 4% > \$5K 4.5% > \$6K 5% > \$7K 5.5% > \$8K	\$ 4,700 (y)	\$ 7,850 (y)	\$2,100	\$1,200

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions	
			Single	Joint	Single (b)	Dependents
		6% > \$9K				
Montana	Yes (p)	2% > \$0 3% > \$2,200 4% > \$4,400 5% > \$8,700 6% > \$13,100 7% > \$17,400 8% > \$21,800 9% > \$30,500 10% > \$43,500 11% > \$76,200	\$ 3,343 (p)(w)	\$ 6,687 (p)(w)	\$ 1,740 (w)	\$ 1,740 (w)
Nebraska	No	2.51% > \$0 3.49% > \$2,400 5.01% > \$17K 6.68% > \$26,500	\$ 4,700 (y)	\$ 7,850 (y)	\$ 91 (c)(q)	\$ 91 (c)(q)
Nevada	No	None	n.a.	n.a.	n.a.	n.a.
New Hampshire	No	5% > \$0 (h)	n.a.	n.a.	\$2,400	n.a.
New Jersey	No	1.4% > \$0 1.75% > \$10K 2.45% > \$25K 3.5% > \$35K 5.525% > \$40K 6.37% > \$75K	n.a.	n.a.	\$1,000	\$1,500
New Mexico	No	1.7% > \$0 3.2% > \$5,500 4.7% > \$11K 6% > \$16K 7.1% > \$26K 7.9% > \$42K 8.2% > \$65K	\$ 4,700 (o)	\$ 7,850(o)	\$ 3,000 (y)	\$ 3,000 (y)
New York	No	4% > \$0 4.5% > \$8K 5.25% > \$11K 5.9% > \$13K 6.85% > \$20K	\$7,500	\$14,200	n.a.	\$1,000
North Carolina	No	6% > \$0 7% > \$12,750 7.75% > \$60K 8.25% > \$120K	\$3,000	\$5,000	\$ 2,500 (r)	\$ 2,500 (r)
North Dakota	No	2.1% > \$0 3.92% > \$27,950 4.34% > \$67,700 5.04% > \$141,250 5.54% > \$307,050	\$ 4,700 (o)	\$ 7,850 (o)	\$ 3,000 (y)	\$ 3,000 (y)
Ohio	No	0.743% > \$0 1.486% > \$5K 2.972% > \$10K 3.715% > \$15K 4.457% > \$20K 5.201% > \$40K 5.943% > \$80K 6.9% > \$100K 7.5% > \$200K (u)	n.a.	n.a.	\$ 1,150 (g)	\$ 1,150 (g)
Oklahoma	Yes (d)	0.5% > \$0 1% > \$1K 2% > \$2,500 3% > \$3,750	\$ 2,000 (s)	\$ 2,000 (s)	\$1,000	\$1,000

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions	
			Single	Joint	Single (b)	Dependents
		4% > \$4,900 5% > \$6,200 6% > \$7,700 6.65% > \$10K				
Oregon	Yes	5% > \$0 7% > \$2,500 9% > \$6,300	\$1,800	\$3,000	\$ 142 (c)(w)	\$ 142 (c)(w)
Pennsylvania	No	2.8% > \$0	n.a.	n.a.	n.a.	n.a.
Rhode Island	No	3.75% > \$0(i) 7% > \$28,400 7.75% > \$68,800 9% > \$143,500 9.9% > \$311,950	n.a.	n.a.	n.a.	n.a.
South Carolina	No	2.5% > \$0 3% > \$2,400 4% > \$4,800 5% > \$7,200 6% > \$9,600 7% > \$12,000	\$ 4,700 (o)	\$ 7,850 (o)	\$ 3,000 (y)	\$ 3,000 (y)
South Dakota	No	None	n.a.	n.a.	n.a.	n.a.
Tennessee	No	6% > \$0 (h)	n.a.	n.a.	\$1,250	n.a.
Texas	No	None	n.a.	n.a.	n.a.	n.a.
Utah	Yes	2.3% > \$0 3.3% > \$750 4.2% > \$1,275 5.2% > \$2,250 6% > \$3K 7% > \$3,750	\$4,550	\$7,600	\$ 2,175 (v)	\$ 2,175 (v)
Vermont	No	3.6% > \$0 7.2% > \$28,400 8.5% > \$68,800 9% > \$143,500 9.5% > \$311,950	n.a.	n.a.	n.a.	n.a.
Virginia	No	2% > \$0 3% > \$3K 5% > \$5K 5.75% > \$17K	\$3,000	\$5,000	\$800	\$800
Washington	No	None	n.a.	n.a.	n.a.	n.a.
West Virginia	No	3% > \$0 4% > \$10K 4.5% > \$25K 6% > \$40K 6.5% > \$60K	n.a.	n.a.	\$2,000	\$2,000
Wisconsin	No	4.60% > \$0 6.15% > \$8,280 6.50% > \$16,560 6.75% > \$124,200	\$ 7,440 (k)	\$ 13,410 (k)	\$700	\$700
Wyoming	No	None	n.a.	n.a.	n.a.	n.a.
Dist. of Col.	No	5% > \$0 7% > \$10K 9% > \$30K	\$2,000	\$2,000	\$1,370	\$1,370

Note: **Bold, Italics** indicate notable tax changes.

State	Federal Deduct- ibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions	
			Single	Joint	Single (b)	Dependents
(a) Applies to single taxpayers and married people filing separately.						
(b) Except for Delaware and Mississippi, married-joint filers receive double the single exemption. Delaware is a flat \$110 tax credit and Mississippi is \$9,500 for joint.						
(c) Tax Credit.						
(d) Rates listed assume that taxpayers opt not to deduct their federal income tax liability. In Oklahoma, if a filer chooses to deduct his federal liability, then he faces a range of rates from 0.5%-10% on income up to \$1,000 and over \$16,000 respectively. It declines to 0% after \$52,500.						
(e) Taxpayers receive a declining tax credit instead of a deduction or exemption of taxable income. It declines to 0% after \$52,500.						
(f) The 12% rate applies to interest (earned only from MA banks), short-term capital gains, long- and short-term capital gains on collectibles and pre-1996 installment sales classified as capital gain income for Massachusetts purposes.						
(g) Taxpayers receive a \$20 tax credit per exemption in addition to the normal exemption amount.						
(h) Applies to interest and dividend income only.						
(i) For married, filing separately, the low bracket is \$23,725 and the high bracket is \$155,975.						
(j) For married, filing separately, the low bracket is \$5,000 and the high bracket is \$10,000.						
(k) Deduction phases out to zero for single filers at \$70,500 and joint filers at \$80,148.						
(l) Rates apply to regular tax table. A special tax table is available for low-income taxpayers that reduces their tax payments.						
(m) Standard deduction and personal exemptions are combined: \$4,500 for single and married filing separately; \$9,000 married filing jointly and head of household.						
(n) The standard deduction is 15 percent of income with a minimum of \$1,500 and a cap of \$2,000 for single filers, married filing separately filers and dependent filers. Earning more than \$13,333. The standard deduction is capped at \$4,000 for married filing jointly filers, head of household filers and qualifying widowers earning more than \$26,667.						
(o) For married, filing separately, the low bracket is \$12,610 and the high bracket is \$50,100. (p) Can claim either the standard deduction or the amount of federal taxes withheld--whichever is greater. (q)The \$91 personal exemption credit is phased out for filers with adjusted gross income of \$65,000 or more. (r) Exemptions are based on federal standards deductions but are adjusted according to income and filing status. (s) The deduction given is applicable to all filers, excluding married filing separately filers, with adjusted gross income (AGI) over \$13,333. For those with AGI between \$6,666 and \$13,333 the standard deduction is 15% of AGI and for those with AGI of less than \$6,666 the standard deduction is \$1,000. For married filing separately filers, the standard deduction is \$500 or 15% of AGI, but not to exceed \$1,000.						
(t) For married, filing separately, the low bracket is \$4,000 and the high bracket is \$50,000. (u) Under Ohio law, when the state ends its fiscal year with a significant budget surplus, that surplus is refunded to taxpayers through a temporary reduction in the income tax rates. Normal rates range from 0.743 percent for the lowest bracket to 7.5 percent for the highest bracket.						
(v) Three-fourths federal exemption.						

State	Federal Deduct- ibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions	
			Single	Joint	Single (b)	Dependents
(w) Indexed for Inflation. For Maine, indexation does not take effect until after January 1, 2003.						
(x) All filers must pay \$10 for the permanent building fund tax.						
(y) Deductions and exemptions tied to Federal tax system. Federal deductions and exemptions are indexed for inflation.						
Source: Respective state tax forms and instructions, Commerce Clearing House, Federation of Tax Administrators.						

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State Individual Income Tax Rates

Local Rates Excluded Unless Noted

As of January 1, 2004

(2004's noteworthy changes in bold)

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers (a)	Standard Deduction		Personal Exemptions	
			Single	Joint	Single (b)	Dependents
Alabama	Yes (z)	2% > \$0 4% > \$500 5% > \$3K	\$2,000	\$4,000	\$1,500	\$300
Alaska	No	None	n.a.	n.a.	n.a.	n.a.
Arizona	No	2.87% > \$0 3.20% > \$10K 3.74% > \$25K 4.72% > \$50K 5.04% > \$150K	\$4,050	\$8,100	\$2,100	\$2,300
Arkansas	No	1% > \$0 2.5% > \$3,299 3.5% > \$6,699 4.5% > \$9,999 6% > \$16,699 7% > \$27,899 (l) (w)	\$2,000	\$4,000	\$ 20 (c)	\$ 20 (c)
California	No	1% > \$0 2% > \$5,962 4% > \$14,133 6% > \$22,306 8% > \$30,965 9.3% > \$39,133 (w)	\$ 3,070 (w)	\$ 6,140 (w)	\$ 80 (c)(w)	\$ 251 (c)(w)
Colorado	No	4.63% of federal taxable income.	n.a.	n.a.	n.a.	n.a.
Connecticut	No	3.0 > \$0 5.0% > \$10K	n.a.	n.a.	\$ 12,500 (e)	\$0
Delaware	No	2.2% > \$2K 3.9% > \$5K 4.8% > \$10K 5.2% > \$20K 5.55% > \$25K 5.95% > \$60K	\$3,250	\$6,500	\$ 110 (c)	\$ 110 (c)
Florida	No	None	n.a.	n.a.	n.a.	n.a.
Georgia	No	1% > \$0 2% > \$750 3% > \$2,250 4% > \$3,750 5% > \$5,250 6% > \$7K	\$2,300	\$3,000	\$2,700	\$2,700
Hawaii	No	1.4% > \$0 3.2% > \$2K 5.5% > \$4K 6.4% > \$8K 6.8% > \$12K 7.2% > \$16K 7.6% > \$20K 7.9% > \$30K 8.25% > \$40K	\$1,500	\$1,900	\$1,040	\$1,040
Idaho (g)	No	1.6% > \$0 3.6% > \$1,086 4.1% > \$2,172 5.1% > \$3,259 6.1% > \$4,345	\$4,750	\$9,500	\$3,050	\$3,050

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers (a)	Standard Deduction		Personal Exemptions	
			Single	Joint	Single (b)	Dependents
		7.1% > \$5,432 7.4% > \$8,148 7.8% > \$21,730				
Illinois	No	3% of federal adjusted gross income with modification.	n.a.	n.a.	\$2,000	\$2,000
Indiana	No	3.4% of federal adjusted gross income with modification.	n.a.	n.a.	\$1,000	\$1,000
Iowa	Yes	0.36% > \$0 0.72% > \$1,242 2.43% > \$2,484 4.5% > \$4,968 6.12% > \$11,178 6.48% > \$18,630 6.8% > \$24,840 7.92% > \$37,260 8.98% > \$55,890	\$ 1,550 (w)	\$ 3,830 (w)	\$ 40 (c)	\$ 40 (c)
Kansas	No	3.5% > \$0 6.25% > \$15K 6.45% > \$30K	\$3,000	\$6,000	\$2,250	\$2,250
Kentucky	No	2% > \$0 3% > \$3K 4% > \$4K 5% > \$5K 6% > \$8K	\$1,830	\$1,830	\$ 20 (c)	\$ 20 (c)
Louisiana	Yes	2% > \$0 4% > \$10K 6% > \$50K	n.a.	n.a.	\$ 4,500 (m)	\$1,000
Maine	No	2% > \$0 4.5% > \$4,250 7% > \$8,450 8.5% > \$16,950	\$4,750	\$7,950	\$ 2,850 (w)	\$ 2,850 (w)
Maryland	No	2% > \$0 3% > \$1K 4% > \$2K 4.75% > \$3K	\$ 2,000 (n)	4,000 (n)	\$2,400	\$2,400
Massachusetts	No	5.3% or 12% (f)	n.a.	n.a.	\$3,300	\$1,000
Michigan	No	4.0% of federal adjusted gross income with modification.	n.a.	n.a.	\$3,100	\$3,000
Minnesota	No	5.35% > \$0 7.05% > \$19,010 7.85% > \$62,440	\$ 4,750 (y)	\$ 9,500 (y)	\$ 3,000 (y)	\$ 3,000 (y)
Mississippi	No	3% > \$0 4% > \$5K 5% > \$10K	\$2,300	\$4,600	\$6,000	\$1,500
Missouri	Yes (aa)(z)	1.5% > \$0 2% > \$1K 2.5% > \$2K 3% > \$3K 3.5% > \$4K 4% > \$5K 4.5% > \$6K 5% > \$7K 5.5% > \$8K 6% > \$9K	\$ 4,750 (y)	\$ 9,500 (y)	\$2,100	\$1,200

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers (a)	Standard Deduction		Personal Exemptions	
			Single	Joint	Single (b)	Dependents
Montana	Yes (p)	2% > \$0 3% > \$2,200 4% > \$4,400 5% > \$8,900 6% > \$13,300 7% > \$17,800 8% > \$22,200 9% > \$31,100 10% > \$44,500 11% > \$77,800	\$ 3,330 (p)(w)	\$ 6,660 (p)(w)	\$ 1,780 (w)	\$ 1,780 (w)
Nebraska	No	2.56% > \$0 3.57% > \$2,400 5.12% > \$17K 6.84% > \$26,500	\$ 4,750 (y)	\$ 7,950 (y)	\$ 99 (c)(q)	\$ 99 (c)(q)
Nevada	No	None	n.a.	n.a.	n.a.	n.a.
New Hampshire	No	5% > \$0 (h)	n.a.	n.a.	\$2,400	n.a.
New Jersey	No	1.4% > \$0 1.75 > \$20K 3.5% > \$35K 5.525% > \$40K 6.37% > \$75K 8.97% > \$500K (ae)	n.a.	n.a.	\$1,000	\$1,500
New Mexico	No	1.7% > \$0 3.2% > \$5,500 4.7% > \$11K 6% > \$16K 7.1% > \$26K 7.7% > \$42K	\$ 4,750 (y)	\$ 9,500(y)	\$ 3,050 (y)	\$ 3,050 (y)
New York (ac)	No	4% > \$0 4.5% > \$8K 5.25% > \$11K 5.9% > \$13K 6.85% > \$20K 6.85% > \$20K 6.85% > \$20K 7.5% > \$100K (ad) 7.7% > \$500K	\$7,500	\$14,600	n.a.	\$1,000
North Carolina	No	6% > \$0 7% > \$12,750 7.75% > \$60K 8.25% > \$120K	\$3,750	\$6,100	\$ 1,050 (r)	\$ 1,050 (r)
North Dakota	No	2.1% > \$0 3.92% > \$28,400 4.34% > \$68,800 5.04% > \$143,500 5.54% > \$311,950	\$ 4,750 (y)	\$ 7,950 (y)	\$ 3,050 (y)	\$ 3,050 (y)
Ohio	No	0.743% > \$0 1.486% > \$5K 2.972% > \$10K 3.715% > \$15K 4.457% > \$20K 5.201% > \$40K 5.943% > \$80K 6.9% > \$100K	n.a.	n.a.	\$ 1,250 (g)	\$ 1,250 (g)

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers (a)	Standard Deduction		Personal Exemptions	
			Single	Joint	Single (b)	Dependents
		7.5 % > \$200K (u)				
Oklahoma	Yes (d)	0.5% > \$0 1% > \$1K 2% > \$2,500 3% > \$3,750 4% > \$4,900 5% > \$6,200 6% > \$7,700 7% > \$10K	\$ 2,000 (s)	\$ 2,000 (s)	\$1,000	\$1,000
Oregon	Yes	5% > \$0 7% > \$2,500 9% > \$6,300	\$1,670	\$3,345	\$ 142 (c)(w)	\$ 142 (c)(w)
Pennsylvania	No	3.07 % > \$0 (ab)	n.a.	n.a.	n.a.	n.a.
Rhode Island	No	3.75%>\$0	\$4,750	\$7,950	\$3,050	\$3,050
		7%>\$29,050 7.75%>\$70,350 9%>\$146,750 9.9%>\$319,100				
South Carolina	No	2.5% > \$0 3% > \$2,400 4% > \$4,800 5% > \$7,200 6% > \$9,600 7% > \$12,000	\$ 4,750 (y)	\$ 7,950 (y)	\$ 3,050 (y)	\$ 3,050 (y)
South Dakota	No	None	n.a.	n.a.	n.a.	n.a.
Tennessee	No	6% > \$0 (h)	n.a.	n.a.	\$1,250	n.a.
Texas	No	None	n.a.	n.a.	n.a.	n.a.
Utah	Yes	2.3% > \$0 3.3% > \$863 4.2% > \$1,726 5.2% > \$2,588 6% > \$3,450 7% > \$4,313	\$4,750	\$9,500	\$ 2,288 (v)	\$ 2,288 (v)
Vermont	No	3.6% > \$0 7.2% > \$29,050 8.5% > \$70,300 9% > \$146,750 9.5% > \$319,100	n.a.	n.a.	\$3,000	n.a.
Virginia	No	2% > \$0 3% > \$3K 5% > \$5K 5.75% > \$17K	\$3,000	\$ 5,000 (ag)	\$ 800 (af)	\$ 800 (af)
Washington	No	None	n.a.	n.a.	n.a.	n.a.
West Virginia	No	3% > \$0 4% > \$10K 4.5% > \$25K 6% > \$40K 6.5% > \$60K	n.a.	n.a.	\$2,000	\$2,000
Wisconsin	No	4.60% > \$0 6.15% > \$8,280 6.50% > \$16,560	\$ 7,790 (k)	\$ 14,030(k)	\$700	\$700

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers (a)	Standard Deduction		Personal Exemptions	
			Single	Joint	Single (b)	Dependents
		6.75% > \$126,200				
Wyoming	No	None	n.a.	n.a.	n.a.	n.a.
District of Columbia	No	5% > \$0 7.5% > \$10K 9.3% > \$30K	\$1,000	\$2,000	\$1,370	\$1,370

Note: Bold type indicates noteworthy tax changes during 2003.

(a) Applies to single taxpayers and married people filing separately. Most states double brackets for married filing joint.

(b) Except for Delaware and Mississippi, married-joint filers receive double the single exemption. Delaware is a flat \$110 tax credit and Mississippi is \$9,500 for joint.

(c) Tax Credit.

(d) Rates listed assume that taxpayers opt not to deduct their federal income tax liability. In Oklahoma, if a filer chooses to deduct his federal liability, then he faces a range of rates from 0.5%-10% on income up to \$1,000 and over \$16,000 respectively.

(e) The single personal exemption will increase to \$12,625 as of the beginning of the 2004 tax year.

(f) The 12% rate applies to short-term capital gains, long- and short-term capital gains on collectibles and pre-1996 installment sales classified as capital gain income for Massachusetts purposes.

(g) Taxpayers receive a \$20 tax credit per exemption in addition to the normal exemption amount.

(h) Applies to interest and dividend income only.

(k) Deduction phases out to zero for single filers at \$41,000 and joint filers at \$76,000.

(l) Rates apply to regular tax table. A special tax table is available for low-income taxpayers that reduce their tax payments.

(m) Standard deduction and personal exemptions are combined: \$4,500 for single and married filing separately; \$9,000 married filing jointly and head of household.

(n) The standard deduction is 15 percent of income with a minimum of \$1,500 and a cap of \$2,000 for single filers, married filing separately filers and dependent filers earning more than \$13,333. The standard deduction is capped at \$4,000 for married filing jointly filers, head of household filers and qualifying widowers earning more than \$26,667.

(p) Can claim either the standard deduction or the amount of federal taxes withheld--whichever is greater.

(q) The \$99 personal exemption credit is phased out for filers with adjusted gross income of \$70,000 or more.

(r) Exemptions are based on federal standard deductions but are adjusted according to income and filing status.

(s) The deduction given is applicable to all filers, excluding married filing separately filers, with adjusted gross income (AGI) over \$13,333. For those with AGI between \$6,666 and \$13,333 the standard deduction is 15% of AGI and for those with AGI of less than \$6,666 the standard deduction is \$1,000. For married filing separately filers, the standard deduction is \$500 or 15% of AGI, but not to exceed \$1,000.

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers (a)	Standard Deduction		Personal Exemptions	
			Single	Joint	Single (b)	Dependents
<p>(u) Under Ohio law, when the state ends its fiscal year with a significant budget surplus, that surplus is refunded to taxpayers through a temporary reduction in the income tax rates. Normal rates range from 0.743 percent for the lowest bracket to 7.5 percent for the highest bracket.</p> <p>(v) Three-fourths federal exemption.</p> <p>(w) Indexed for Inflation.</p> <p>(x) All filers must pay \$10 for the permanent building fund tax.</p> <p>(y) Deductions and exemptions tied to Federal tax system. Federal deductions and exemptions are indexed for inflation.</p> <p>(z) Residents should deduct the federal income tax liability as shown on their 2003 federal income tax return, less any federal Advance Child Tax Credit for 2003.</p> <p>(aa) If you checked Box A, B, D, E, F, or G on Line 9, your federal tax deduction is limited to \$5,000. If you checked Box C on Line 9, your federal tax deduction is limited to \$10,000.</p> <p>(ab) Tax rate changes from 2.8% to 3.07% in 2004.</p> <p>(ac) On May 15th 2003, the state legislature overrode a gubernatorial veto to enact two new, higher income tax rates of 7.5% and 7.7%, retroactively effective to January 1, 2003. The 7.7% rate applies to all income over \$500,000 regardless of filing status, and it is scheduled in law to expire after three years -- after tax year 2005. The 7.5% rate is scheduled in law to drop to 7.375% for tax year 2004, and then to 7.25% for tax year 2005, and then expire at the same time as the 7.7% rate, after tax year 2005, restoring 6.85% as the top rate.</p> <p>(ad) Bracket for head of household is \$125K - \$500K, and bracket for married filing jointly is \$150K - \$500K.</p> <p>(ae) The 8.97% bracket was enacted June 22, 2004, effective retroactively to January 1, 2004.</p> <p>(af) Personal exemption amount increases to \$900 effective January 1, 2006.</p> <p>(ag) Standard deduction for married couples increases to \$6,000 effective January 1, 2005.</p> <p>Sources: State tax forms and instructions, Commerce Clearing House, Federation of Tax Administrators.</p>						

Tax Foundation

Ph: (202) 4646200

www.taxfoundation.org

State Individual Income Tax Rates

Local Rates Excluded Unless Noted

As of January 1, 2005 (except where noted)

(2005's noteworthy changes in bold italics)

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions (b)	
			Single	Joint	Single	Dependents
Alabama	Yes (z)	2% > \$0 4% > \$500 5% > \$3K	\$2,000	\$4,000	\$1,500	\$300
Alaska	No	None	n.a.	n.a.	n.a.	n.a.
Arizona	No	2.87% > \$0 3.20% > \$10K 3.74% > \$25K 4.72% > \$50K 5.04% > \$150K	\$4,050	\$8,100	\$2,100	\$2,100
Arkansas	No	1% > \$0 2.5% > \$3,399 3.5% > \$6,799 4.5% > \$10,299 6% > \$17,099 7% > \$28,499 (l)(w)	\$2,000	\$4,000	\$20 (c)	\$20 (c)
California	No	1.0% > \$0 2% > \$6,147 4% > \$14,571 6% > \$22,997 8% > \$31,925 9.3% > \$40,346(w)	\$3,070 (w)	\$6,140 (w)	\$80 (c)(w)	\$251 (c)(w)
Colorado	No	4.63% of federal taxable income.	n.a.	n.a.	n.a.	n.a.
Conn.	No	3.0% > \$0 5.0% > \$10K	n.a.	n.a.	\$12,500 (e)	\$0
Delaware	No	2.2% > \$2K 3.9% > \$5K 4.8% > \$10K 5.2% > \$20K 5.55% > \$25K 5.95% > \$60K	\$3,250	\$6,500	\$110 (c)	\$110 (c)
Florida	No	None	n.a.	n.a.	n.a.	n.a.

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions (b)	
			Single	Joint	Single	Dependents
Georgia	No	1% > \$0 2% > \$750 3% > \$2,250 4% > \$3,750 5% > \$5,250 6% > \$7K	\$2,300	\$3,000	\$2,700	\$2,700
Hawaii	No	1.4% > \$0 3.2% > \$2K 5.5% > \$4K 6.4% > \$8K 6.8% > \$12K 7.2% > \$16K 7.6% > \$20K 7.9% > \$30K 8.25% > \$40K	\$1,500	\$1,900	\$1,040	\$1,040
Idaho (g)	No	1.6% > \$0 3.6% > \$1,104 4.1% > \$2,207 5.1% > \$3,311 6.1% > \$4,415 7.1% > \$5,518 7.4% > \$8,278 7.8% > \$22,074	\$4,850	\$9,700	\$3,100	\$3,100
Illinois	No	3% of federal adjusted gross income with modification.	n.a.	n.a.	\$2,000	\$2,000
Indiana	No	3.4% of federal adjusted gross income with modification.	n.a.	n.a.	\$1,000	\$1,000
Iowa	Yes	0.36% > \$0 0.72% > \$1,242 2.43% > \$2,484 4.5% > \$4,968 6.12% > \$11,178 6.48% > \$18,630 6.8% > \$24,840 7.92% > \$37,260 8.98% > \$55,890	\$1,580 (w)	\$3,880 (w)	\$40 (c)	\$40 (c)
Kansas	No	3.5% > \$0 6.25% > \$15K 6.45% > \$30K	\$3,000	\$6,000	\$2,250	\$2,250

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions (b)	
			Single	Joint	Single	Dependents
<i>Kentucky</i>	No	2% > \$0 3% > \$3K 4% > \$4K 5% > \$5K 6% > \$8K	\$1,870	\$1,870	\$ 20 (c)	\$ 20 (c)
<i>Louisiana</i>	Yes	2% > \$0 4% > \$12,500 6% > \$25,000	n.a.	n.a.	\$ 4,500 (m)	\$1,000
<i>Maine</i>	No	2% > \$0 4.5% > \$4,350 7% > \$8,650 8.5% > \$17,350	\$4,850	\$8,150	\$ 2,850 (w)	\$ 2,850 (w)
Maryland	No	2% > \$0 3% > \$1K 4% > \$2K 4.75% > \$3K	\$2,000 (n)	\$4,000 (n)	\$2,400	\$2,400
Mass.	No	5.3% or 12% (f)	n.a.	n.a.	\$3,300	\$1,000
<i>Michigan</i>	No	3.9% of federal adjusted gross income with modification.	n.a.	n.a.	\$3,100	\$3,000
Minnesota	No	5.35% > \$0 7.05% > \$19,440 7.85% > \$63,860	\$ 4,850 (y)	\$9,700(y)	\$ 3,100 (y)	\$ 3,100 (y)
Mississippi	No	3% > \$0 4% > \$5K 5% > \$10K	\$2,300	\$4,600	\$6,000	\$1,500
Missouri	Yes (aa) (z)	1.5% > \$0 2% > \$1K 2.5% > \$2K 3% > \$3K 3.5% > \$4K 4% > \$5K 4.5% > \$6K 5% > \$7K 5.5% > \$8K 6% > \$9K	\$ 4,850 (y)	\$ 9,700 (y)	\$2,100	\$1,200

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions (b)	
			Single	Joint	Single	Dependents
Montana	Yes (p)	2% > \$0 3% > \$2,300 4% > \$4,600 5% > \$9,200 6% > \$13,800 7% > \$18,400 8% > \$22,900 9% > \$32,100 10% > \$45,900 11% > \$80,300	\$3,440 (p)(w)	\$6,880 (p)(w)	\$1,840 (w)	\$1,840 (w)
Nebraska	No	2.56% > \$0 3.57% > \$2,400 5.12% > \$17K 6.84% > \$26,500	\$ 4,850 (y)	\$ 8,140 (y)	\$101(c)(q)	\$ 101 (c)(q)
Nevada	No	None	n.a.	n.a.	n.a.	n.a.
New Hampshire	No	5% > \$0 (h)	n.a.	n.a.	\$2,400	n.a.
New Jersey	No	1.4% > \$0 1.75% > \$20K 3.5% > \$35K 5.525% > \$40K 6.37% > \$75K 8.97% > \$500K	n.a.	n.a.	\$1,000	\$1,500
New Mexico	No	1.7% > \$0 3.2% > \$5,500 4.7% > \$11K 6% > \$16K 6.8% > \$26K	\$4,850 (y)	\$9,700 (y)	\$3,100 (y)	\$3,100 (y)
New York	No	4% > \$0 4.5% > \$8K 5.25% > \$11K 5.9% > \$13K 6.85% > \$20K 7.375% > \$100K 7.7% > \$500K	\$7,500	\$14,600	n.a.	\$1,000
North Carolina	No	6% > \$0 7% > \$12,750 7.75% > \$60K 8.25% > \$120K	\$3,750	\$6,600	\$ 1,100 (r)	\$ 1,100 (r)

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions (b)	
			Single	Joint	Single	Dependents
North Dakota	No	2.1% > \$0 3.92% > \$29,050 4.34% > \$70,350 5.04% > \$146,750 5.54% > \$319,100	\$4,850 (y)	\$9,700 (y)	\$3,100 (y)	\$3,100 (y)
Ohio	No	0.743% > \$0 1.486% > \$5K 2.972% > \$10K 3.715% > \$15K 4.457% > \$20K 5.201% > \$40K 5.943% > \$80K 6.9% > \$100K 7.5% > \$200K (u)	n.a.	n.a.	\$1,300 (g)	\$1,300 (g)
Oklahoma	Yes (d)	0.5% > \$0 1% > \$1K 2% > \$2,500 3% > \$3,750 4% > \$4,900 5% > \$6,200 6% > \$7,700 6.65% > \$10K	\$ 2,000 (s)	\$ 2,000 (s)	\$1,000	\$1,000
<i>Oregon</i>	Yes	5% > \$0 7% > \$2,600 9% > \$6,500	\$1,670	\$3,345	\$151 (c)(w)	\$151 (c)(w)
<i>Penn.</i>	No	3.07% > \$0	n.a.	n.a.	n.a.	n.a.
Rhode Island	No	3.75% > \$0 7% > \$29,700 7.75% > \$71,950 9% > \$150,150 9.9% > \$326,450	\$4,850	\$8,150	\$3,100	\$3,100
South Carolina	No	2.5% > \$0 3% > \$2,460 4% > \$4,920 5% > \$7,380 6% > \$9,840 7% > \$12,300	\$4,850 (y)	\$9,700 (y)	\$3,100 (y)	\$3,100 (y)
South Dakota	No	None	n.a.	n.a.	n.a.	n.a.
Tenn.	No	6% > \$0 (h)	n.a.	n.a.	\$1,250	n.a.
Texas	No	None	n.a.	n.a.	n.a.	n.a.

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions (b)	
			Single	Joint	Single	Dependents
Utah	Yes	2.3% > \$0 3.3% > \$863 4.2% > \$1,726 5.2% > \$2,588 6% > \$3,450 7% > \$4,313	\$4,850	\$9,700	\$2,325 (v)	\$2,325 (v)
Vermont	No	3.6% > \$0 7.2% > \$29,700 8.5% > \$71,950 9% > \$150,150 9.5% > \$326,450 (r)	n.a.	n.a.	\$3,100	n.a.
Virginia	No	2% > \$0 3% > \$3K 5% > \$5K 5.75% > \$17K	\$3,000	\$5,000	\$800	\$800
Wash.	No	None	n.a.	n.a.	n.a.	n.a.
West Virginia	No	3% > \$0 4% > \$10K 4.5% > \$25K 6% > \$40K 6.5% > \$60K	n.a.	n.a.	\$2,000	\$2,000
Wisconsin	No	4.60% > \$0 6.15% > \$8,610 6.50% > \$17,220 6.75% > \$129,150 (w)	\$7,950 (k)	\$14,330 (k)	\$700	\$700
Wyoming	No	None	n.a.	n.a.	n.a.	n.a.
D.C.	No	5% > \$0 7.5% > \$10K 9% > \$30K (bb)	\$2,000	\$2,000	\$1,370	\$1,370

Footnotes

(a) Applies to single taxpayers and married people filing separately. Most states double brackets for married filing joint.

(b) Except for Delaware and Mississippi, married-joint filers receive double the single exemption. Delaware is a flat \$110 tax credit and Mississippi is \$9,500 for joint.

(c) Tax Credit.

(d) Rates listed assume that taxpayers opt not to deduct their federal income tax liability. In Oklahoma, if a filer chooses to deduct his federal liability, then he faces a range of rates from 0.5%-10% on income up to \$1,000 and over \$16,000 respectively.

(e) The single personal exemption will increase to \$12,625 as of the beginning of the 2004 tax year.

(f) The 12% rate applies to short-term capital gains, long- and short-term capital gains on collectibles and pre-1996 installment sales classified as capital gain income for Massachusetts purposes.

(g) Taxpayers receive a \$20 tax credit per exemption in addition to the normal exemption amount.

(h) Applies to interest and dividend income only.

(k) Deduction phases out to zero for single filers at \$77,500 and joint filers at \$88,544.

(l) Rates apply to regular tax table. A special tax table is available for low-income taxpayers that reduce their tax payments.

(m) Standard deduction and personal exemptions are combined: \$4,500 for single and married filing separately; \$9,000 married filing jointly and head of household.

(n) The standard deduction is 15 percent of income with a minimum of \$1,500 and a cap of \$2,000 for single filers, married filing separately filers and dependent filers earning more than \$13,333. The standard deduction is capped at \$4,000 for married filing jointly filers, head of household filers and qualifying widowers earning more than \$26,667.

(p) Can claim either the standard deduction or the amount of federal taxes withheld--whichever is greater.

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions (b)	
			Single	Joint	Single	Dependents

(q) The \$101 personal exemption credit is phased out for filers with adjusted gross income of \$72,000 or more.

(r) Exemptions are based on federal standard deductions but are adjusted according to income and filing status.

(s) The deduction given is applicable to all filers, excluding married filing separately filers, with adjusted gross income (AGI) over \$13,333. For those with AGI between \$6,666 and \$13,333 the standard deduction is 15% of AGI and for those with AGI of less than \$6,666 the standard deduction is \$1,000. For married filing separately filers, the standard deduction is \$500 or 15% of AGI, but not to exceed \$1,000.

(u) Under Ohio law, when the state ends its fiscal year with a significant budget surplus, that surplus is refunded to taxpayers through a temporary reduction in the income tax rates. Normal rates range from 0.743 percent for the lowest bracket to 7.5 percent for the highest bracket.

(v) Three-fourths federal exemption.

(w) Indexed for Inflation.

(x) All filers must pay \$10 for the permanent building fund tax.

(y) Deductions and exemptions tied to Federal tax system. Federal deductions and exemptions are indexed for inflation.

(z) Residents should deduct the federal income tax liability as shown on their 2003 federal income tax return, less any federal Advance Child Tax Credit for 2003.

(aa) If you checked Box A, B, D, E, F, or G on Line 9, your federal tax deduction is limited to \$5,000. If you checked Box C on Line 9, your federal tax deduction is limited to \$10,000.

(bb) Rate fell from 9.3% to 9.0% on January 1, 2005.

Note: Bold, Italics indicate notable tax changes.

Sources: Tax Foundation, State tax forms and instructions, Commerce Clearing House, Federation of Tax Administrators.

Tax Foundation

Ph: (202) 4646200

www.taxfoundation.org

State Individual Income Tax Rates

Local Rates Excluded

As of January 1, 2006 (except where noted)

(2006's noteworthy changes in bold italics)

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers (a)	Standard Deduction		Personal Exemptions (b)	
			Single	Joint	Single	Dependents
Alabama	Yes (t)	2% > \$0 4% > \$500 5% > \$3K	\$2,000	\$4,000	\$1,500	\$300
Alaska	No	None	n.a.	n.a.	n.a.	n.a.
Arizona	No	2.87% > \$0 3.20% > \$10K 3.74% > \$25K 4.72% > \$50K 5.04% > \$150K	\$4,125	\$8,250	\$2,100	\$2,100
Arkansas	No	1% > \$0 2.5% > \$3,500 3.5% > \$7,000 4.5% > \$10,500 6% > \$17,500 7% > \$29,200 (k)(r)	\$2,000	\$4,000	\$21 (c)	\$ 21 (c)
California	No	1.0 > \$0 2% > \$6,319 4% > \$14,979 6% > \$23,641 8% > \$32,819 9.3% > \$41,476 10.3% > \$1,000,000 (r)	\$ 3,254 (r)	\$ 6,508 (r)	\$ 87 (c)(r)	\$ 272 (c)(r)
Colorado	No	4.63% of federal taxable income.	n.a.	n.a.	n.a.	n.a.
Conn.	No	3.0% > \$0 5.0% > \$10K	n.a.	n.a.	\$12,625 (e)	\$0
Delaware	No	2.2% > \$2K 3.9% > \$5K 4.8% > \$10K 5.2% > \$20K 5.55% > \$25K 5.95% > \$60K	\$3,250	\$6,500	\$110 (c)	\$110 (c)
Florida	No	None	n.a.	n.a.	n.a.	n.a.
Georgia	No	1% > \$0 2% > \$750 3% > \$2,250 4% > \$3,750 5% > \$5,250 6% > \$7K	\$2,300	\$3,000	\$2,700	\$3,000
Hawaii	No	1.4% > \$0 3.2% > \$2K 5.5% > \$4K	\$1,500	\$1,900	\$1,040	\$1,040

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers (a)	Standard Deduction		Personal Exemptions (b)	
			Single	Joint	Single	Dependents
		6.4% > \$8K				
		6.8% > \$12K				
		7.2% > \$16K				
		7.6% > \$20K				
		7.9% > \$30K				
		8.25% > \$40K				
Idaho (g)	No	1.6% > \$0	\$5,000 (s)	\$10,000 (s)	\$3,200 (s)	\$3,200 (s)
		3.6% > \$1,159				
		4.1% > \$2,318				
		5.1% > \$3,477				
		6.1% > \$4,636				
		7.1% > \$5,794				
		7.4% > \$8,692				
		7.8% > \$23,178 (r)				
Illinois	No	3% of federal adjusted gross income with modification.	n.a.	n.a.	\$2,000	\$2,000
Indiana	No	3.4% of federal adjusted gross income with modification.	n.a.	n.a.	\$1,000	\$1,000 (l)
Iowa	Yes	0.36% > \$0	\$1,610 (r)	\$3,970 (r)	\$40 (c)	\$40 (c)
		0.72% > \$1,270				
		2.43% > \$2,539				
		4.5% > \$5,077				
		6.12% > \$11,422				
		6.48% > \$19,036				
		6.8% > \$25,381				
		7.92% > \$38,071				
		8.98% > \$57,106 (r)				

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers (a)	Standard Deduction		Personal Exemptions (b)	
			Single	Joint	Single	Dependents
Kansas	No	3.5% > \$0 6.25% > \$15K 6.45% > \$30K	\$3,000	\$6,000	\$2,250	\$2,250
Kentucky	No	2% > \$0 3% > \$3K 4% > \$4K 5% > \$5K 5.8% > \$8K 6% > \$75K	\$1,910	\$1,910	\$ 20 (c)	\$ 20 (c)
Louisiana	Yes	2% > \$0 4% > \$12,500 6% > \$25,000	n.a.	n.a.	\$ 4,500 (l)	\$1,000
Maine	No	2% > \$0 4.5% > \$4,450 7% > \$8,850 8.5% > \$17,700 (r)	\$5,000 (r)	\$8,300 (r)	\$2,850	\$2,850
Maryland	No	2% > \$0 3% > \$1K 4% > \$2K 4.75% > \$3K	\$2,000 (m)	\$4,000 (m)	\$2,400	\$2,400
Mass.	No	5.3% and 12% (f)	n.a.	n.a.	\$3,575	\$1,000
Michigan	No	3.9% of federal adjusted gross income with modification.	n.a.	n.a.	\$3,200 (s)	\$3,200 (s)
Minnesota	No	5.35% > \$0 7.05% > \$19,890 7.85% > \$65,330	\$ 5,000 (s)	\$10,000 (s)	\$ 3,200 (s)	\$ 3,200 (s)
Mississippi	No	3% > \$0 4% > \$5K 5% > \$10K	\$2,300	\$4,600	\$6,000	\$1,500

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers (a)	Standard Deduction		Personal Exemptions (b)	
			Single	Joint	Single	Dependents
Missouri	Yes (u) (t)	1.5% > \$0 2% > \$1K 2.5% > \$2K 3% > \$3K 3.5% > \$4K 4% > \$5K 4.5% > \$6K 5% > \$7K 5.5% > \$8K 6% > \$9K	\$ 5,000 (s)	\$ 10,000 (s)	\$2,100	\$1,200
Montana	Yes	1% > \$0 2% > \$2,300 3% > \$4,100 4% > \$6,200 5% > \$8,400 6% > \$10,800 6.9% > \$13,900 (r)	\$3,560 (r)	\$7,120 (r)	\$1,900 (r)	\$1,900 (r)
Nebraska	No	2.56% > \$0 3.57% > \$2,400 5.12% > \$17K 6.84% > \$26,500	\$4,980	\$8,320	\$103 (c)(n)	\$ 103 (c)(n)
Nevada	No	None	n.a.	n.a.	n.a.	n.a.
New Hampshire	No	5% > \$0 (h)	n.a.	n.a.	\$2,400	n.a.
New Jersey	No	1.4% > \$0 1.75% > \$20K 3.5% > \$35K 5.525% > \$40K 6.37% > \$75K 8.97% > \$500K	n.a.	n.a.	\$1,000	\$1,500
New Mexico	No	1.7% > \$0 3.2% > \$5,500 4.7% > \$11K 5.7% > \$16K	\$5,000 (s)	\$10,000 (s)	\$3,200 (s)	\$3,200 (s)
New York	No	4% > \$0 4.5% > \$8K 5.25% > \$11K 5.9% > \$13K 6.85% > \$20K 7.375% > \$100K 7.7% > \$500K	\$7,500	\$14,600	n.a.	\$1,000
North Carolina	No	6% > \$0 7% > \$12,750 7.75% > \$60K 8.25% > \$120K	\$3,000	\$6,000	\$ 1,200 (o)	\$ 1,200 (o)
North Dakota	No	2.1% > \$0 3.92% > \$29,700 4.34% > \$71,950	\$5,000 (s)	\$10,000 (s)	\$3,200 (s)	\$3,200 (s)

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers (a)	Standard Deduction		Personal Exemptions (b)	
			Single	Joint	Single	Dependents
		5.04% > \$150,150				
		5.54% > \$326,450 (r)				
Ohio	No	0.712% > \$0	n.a.	n.a.	\$1,350 (g)	\$1,350 (g)
		1.424% > \$5K				
		2.847% > \$10K				
		3.559% > \$15K				
		4.27% > \$20K				
		4.983% > \$40K				
		5.693% > \$80K				
		6.61% > \$100K				
		7.185% > \$200K				
Oklahoma	Yes (d)	0.5% > \$0	\$ 2,000 (p)	\$ 2,000 (p)	\$1,000	\$1,000
		1% > \$1K				
		2% > \$2,500				
		3% > \$3,750				
		4% > \$4,900				
		5% > \$6,200				
		6% > \$7,700				
		6.65% > \$10K				
Oregon	Yes	5% > \$0	\$1,770	\$3,545	\$154 (c)(r)	\$154 (c)(r)
		7% > \$2,600				
		9% > \$6,500				
Penn.	No	3.07% > \$0	n.a.	n.a.	n.a.	n.a.
Rhode Island	No	3.75% > \$0	\$5,000	\$8,300	\$3,200	\$3,200
		7% > \$29,700				
		7.75% > \$71,950				
		9% > \$150,150				
		9.9% > \$326,450				
South Carolina	No	2.5% > \$0	\$5,000 (s)	\$10,000 (s)	\$3,200 (s)	\$3,200 (s)
		3% > \$2,530				
		4% > \$5,060				
		5% > \$7,590				
		6% > \$10,120				
		7% > \$12,650 (r)				
South Dakota	No	None	n.a.	n.a.	n.a.	n.a.
Tenn.	No	6% > \$0 (h)	n.a.	n.a.	\$1,250	n.a.
Texas	No	None	n.a.	n.a.	n.a.	n.a.
Utah	Yes	2.3% > \$0	\$5,000 (s)	\$10,000 (s)	\$2,400 (q)	\$2,400 (q)
		3.3% > \$863				
		4.2% > \$1,726				
		5.2% > \$2,588				
		6% > \$3,450				
		7% > \$4,313				
Vermont	No	3.6% > \$0	\$5,000 (s)	\$10,000 (s)	\$3,200 (s)	\$3,200 (s)
		7.2% > \$30,650				
		8.5% > \$74,200				
		9% > \$154,800				

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers (a)	Standard Deduction		Personal Exemptions (b)	
			Single	Joint	Single	Dependents
Virginia	No	9.5% > \$336,550 (r) 2% > \$0 3% > \$3K 5% > \$5K 5.75% > \$17K	\$3,000	\$6,000	\$900	\$900
Wash.	No	None	n.a.	n.a.	n.a.	n.a.
West Virginia	No	3% > \$0 4% > \$10K 4.5% > \$25K 6% > \$40K 6.5% > \$60K	n.a.	n.a.	\$2,000	\$2,000
Wisconsin	No	4.60% > \$0 6.15% > \$8,840 6.50% > \$17,680 6.75% > \$132,581 (r)	\$8,140 (j)	\$14,710 (j)	\$700	\$700
Wyoming	No	None	n.a.	n.a.	n.a.	n.a.
D.C.	No	5% > \$0 7.5% > \$10K 9% > \$30K	\$2,000	\$2,000	\$1,370	\$1,370

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers (a)	Standard Deduction		Personal Exemptions (b)	
		(a)	Single	Joint	Single	Dependents

Footnotes

- (a) Applies to single taxpayers and married people filing separately. Most states double brackets for married filing joint.
- (b) Married-joint filers generally receive double the single exemption.
- (c) Tax Credit.
- (d) Rates listed assume that taxpayers opt not to deduct their federal income tax liability. In Oklahoma, if a filer chooses to deduct his federal liability, then he faces a range of rates from 0.5%-10% on income up to \$1,000 and over \$16,000 respectively.
- (e) Maximum equals \$12,625. Value decreases as income increases.
- (f) The 12% rate applies to short-term capital gains, long- and short-term capital gains on collectibles and pre-1996 installment sales classified as capital gain income for Massachusetts purposes.
- (g) Taxpayers receive a \$20 tax credit per exemption in addition to the normal exemption amount.
- (h) Applies to interest and dividend income only.
- (l) Additional \$1,500 dependent child exemption
- (j) Deduction phases out to zero for single filers at \$80,000 and joint filers at \$90,895.
- (k) Rates apply to regular tax table. A special tax table is available for low-income taxpayers that reduce their tax payments.
- (l) Standard deduction and personal exemptions are combined: \$4,500 for single and married filing separately; \$9,000 married filing jointly and head of household.
- (m) The standard deduction is 15 percent of income with a minimum of \$1,500 and a cap of \$2,000 for single filers, married filing separately filers and dependent filers earning more than \$13,333. The standard deduction is capped at \$4,000 for married filing jointly filers, head of household filers and qualifying widowers earning more than \$26,667.
- (n) The \$103 personal exemption credit is phased out for filers with adjusted gross income of \$73,000 or more.
- (o) Exemptions are based on federal standard deductions but are adjusted according to income and filing status.
- (p) The deduction given is applicable to all filers, excluding married filing separately filers, with adjusted gross income (AGI) over \$13,333. For those with AGI between \$6,666 and \$13,333 the standard deduction is 15% of AGI and for those with AGI of less than \$6,666 the standard deduction is \$1,000. For married filing separately filers, the standard deduction is \$500 or 15% of AGI, but not to exceed \$1,000.
- (q) Three-fourths federal exemption.
- (r) Indexed for Inflation.
- (s) Deductions and exemptions tied to Federal tax system. Federal deductions and exemptions are indexed for inflation.
- (t) Residents should deduct the federal income tax liability as shown on their 2005 federal income tax return.
- (u) If you checked Box A, B, D, E, F, or G on Line 9, your federal tax deduction is limited to \$5,000. If you checked Box C on Line 9, your federal tax deduction is limited to \$10,000.

Note: *Bold, Italics indicate notable tax changes.*

Sources: *Tax Foundation, State tax forms and instructions and Commerce Clearing House.*

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State Individual Income Tax Rates

Local Rates Excluded

As of January 1, 2007 (except where noted)

(2007's noteworthy changes in bold italics)

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions (b)	
		(a)	Single	Joint	Single	Dependents
Alabama	Yes (t)	2% > \$0 4% > \$500 5% > \$3K	\$2,000	\$4,000	\$1,500	\$300
Alaska	No	None	n.a.	n.a.	n.a.	n.a.
Arizona	No	2.73% > \$0 3.04% > \$10K 3.55% > \$25K 4.48% > \$50K 4.79% > \$150K	\$4,247 (r)	\$8,494 (r)	\$2,100	\$2,300
Arkansas	No	1% > \$0 2.5% > \$3,600 3.5% > \$7,200 4.5% > \$10,800 6% > \$18,000 7% > \$30,100 (k) (r) (y)	\$2,000	\$4,000	\$22 (c)	\$ 22 (c)
California	No	1.0 > \$0 2% > \$6,622 4% > \$15,698 6% > \$24,776 8% > \$34,394 9.3% > \$43,467 10.3% > \$1,000,000 (r) (y)	\$3,410 (r)	\$ 6,820 (r)	\$ 91 (c)(r)	\$ 285 (c)(r)
Colorado	No	4.63% of federal taxable income.	n.a.	n.a.	n.a.	n.a.
Conn.	No	3.0% > \$0 5.0% > \$10K	n.a.	n.a.	\$12,625 (e)	\$0
Delaware	No	2.2% > \$2K 3.9% > \$5K 4.8% > \$10K 5.2% > \$20K 5.55% > \$25K 5.95% > \$60K (y)	\$3,250	\$6,500	\$110 (c)	\$110 (c)
Florida	No	None	n.a.	n.a.	n.a.	n.a.
Georgia	No	1% > \$0 2% > \$750 3% > \$2,250 4% > \$3,750 5% > \$5,250 6% > \$7K (y)	\$2,300	\$3,000	\$2,700	\$3,000
Hawaii	No	1.4% > \$0	\$1,500	\$1,900	\$1,040	\$1,040

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions (b)	
		(a)	Single	Joint	Single	Dependents
		3.2% > \$2K				
		5.5% > \$4K				
		6.4% > \$8K				
		6.8% > \$12K				
		7.2% > \$16K				
		7.6% > \$20K				
		7.9% > \$30K				
		8.25% > \$40K				
Idaho	No	1.6% > \$0	\$5,150 (s)	\$10,300 (s)	\$3,300 (s) (g)	\$3,300 (s) (g)
		3.6% > \$1,198				
		4.1% > \$2,396				
		5.1% > \$3,594				
		6.1% > \$4,793				
		7.1% > \$5,991				
		7.4% > \$8,986				
		7.8% > \$23,963 (r)				
Illinois	No	3% of federal adjusted gross income with modification.	n.a.	n.a.	\$2,000	\$2,000
Indiana	No	3.4% of federal adjusted gross income with modification.	n.a.	n.a.	\$1,000	\$1,000 (i)
Iowa	Yes	0.36% > \$0	\$1,650 (r)	\$4,060 (r)	\$40 (c)	\$40 (c)
		0.72% > \$1,300				
		2.43% > \$2,600				
		4.5% > \$5,200				
		6.12% > \$11,700				
		6.48% > \$19,500				
		6.8% > \$26,000				
		7.92% > \$39,000				
		8.98% > \$58,500 (r) (y)				

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions (b)	
		(a)	Single	Joint	Single	Dependents
Kansas	No	3.5% > \$0 6.25% > \$15K 6.45% > \$30K	\$3,000	\$6,000	\$2,250	\$2,250
Kentucky	No	2% > \$0 3% > \$3K 4% > \$4K 5% > \$5K 5.8% > \$8K 6% > \$75K (y)	\$1,970 (r)	\$1,970 (r)	\$ 20 (c)	\$ 20 (c)
Louisiana	Yes	2% > \$0 4% > \$12,500 6% > \$25,000	n.a.	n.a.	\$ 4,500 (l)	\$1,000
Maine	No	2% > \$0 4.5% > \$4,450 7% > \$9,100 8.5% > \$18,250 (r)	\$5,150 (r)	\$8,600 (r)	\$2,850	\$2,850
Maryland	No	2% > \$0 3% > \$1K 4% > \$2K 4.75% > \$3K (y)	\$2,000 (m)	\$4,000 (m)	\$2,400	\$2,400
Mass.	No	5.3% and 12% (f)	n.a.	n.a.	\$3,850	\$1,000
Michigan	No	3.9% of federal adjusted gross income with modification.	n.a.	n.a.	\$3,300 (s)	\$3,300 (s) (v)
Minnesota	No	5.35% > \$0 7.05% > \$21,510 7.85% > \$67,360 (r) (y)	\$5,150 (s)	\$10,300 (s)	\$ 3,300 (s)	\$ 3,300 (s)
Mississippi	No	3% > \$0 4% > \$5K 5% > \$10K (y)	\$2,300	\$4,600	\$6,000	\$1,500

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers (a)	Standard Deduction		Personal Exemptions (b)	
			Single	Joint	Single	Dependents
Missouri	Yes (u) (t)	1.5% > \$0 2% > \$1K 2.5% > \$2K 3% > \$3K 3.5% > \$4K 4% > \$5K 4.5% > \$6K 5% > \$7K 5.5% > \$8K 6% > \$9K (y)	\$5,150 (s)	\$10,300 (s)	\$2,100	\$1,200
Montana	Yes (w)	1% > \$0 2% > \$2,400 3% > \$4,300 4% > \$6,500 5% > \$8,800 6% > \$11,300 6.9% > \$14,500 (r) (y)	\$3,710 (r)	\$7,420 (r)	\$1,980 (r)	\$1,980 (r)
Nebraska	No	2.56% > \$0 3.57% > \$2,400 5.12% > \$17,500 6.84% > \$27K (x) (y)	\$5,130 (r)	\$8,580 (r)	\$106 (c)(n)	\$106 (c)(n)
Nevada	No	None	n.a.	n.a.	n.a.	n.a.
New Hampshire	No	5% > \$0 (h)	\$2,400	\$4,800	n.a.	n.a.
New Jersey	No	1.4% > \$0 1.75% > \$20K 3.5% > \$35K 5.525% > \$40K 6.37% > \$75K 8.97% > \$500K (y)	n.a.	n.a.	\$1,000	\$1,500
New Mexico	No	1.7% > \$0 3.2% > \$5,500 4.7% > \$11K 5.3% > \$16K (y)	\$5,150 (s)	\$10,300 (s)	\$3,300 (s)	\$3,300 (s)
New York	No	4% > \$0 4.5% > \$8K 5.25% > \$11K 5.9% > \$13K 6.85% > \$20K	\$7,500	\$15,000	n.a.	\$1,000
North Carolina	No	6% > \$0 7% > \$12,750 7.75% > \$60K 8.25% > \$120K (y) (dd)	\$3,000	\$6,000	\$1,300 (o) (r)	\$1,300 (o) (r)
North Dakota	No	2.1% > \$0 3.92% > \$30,650 4.34% > \$74,200 5.04% > \$154,800 5.54% > \$336,550 (r) (y)	\$5,150 (s)	\$10,300 (s)	\$3,300 (s)	\$3,300 (s)

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers (a)	Standard Deduction		Personal Exemptions (b)	
			Single	Joint	Single	Dependents
Ohio	No	0.681% > \$0 1.361% > \$5K 2.722% > \$10K 3.403% > \$15K 4.083% > \$20K 4.764% > \$40K 5.444% > \$80K 6.32% > \$100K 6.87% > \$200K (y)	n.a.	n.a.	\$1,400 (g) (r)	\$1,400 (g) (r)
Oklahoma	No (d)	0.5% > \$0 1% > \$1K 2% > \$2,500 3% > \$3,750 4% > \$4,900 5% > \$7,200 6.25% > \$8,700 (y)	\$2,000	\$3,000	\$1,000	\$1,000
Oregon	Yes (z)	5% > \$0 7% > \$2,750 9% > \$6,850 (r)	\$1,840 (r)	\$3,685 (r)	\$159 (c)(r)	\$159 (c)(r)
Penn.	No	3.07% > \$0	n.a.	n.a.	n.a.	n.a.
Rhode Island	No	3.75% > \$0 7% > \$30,600 7.75% > \$74,200 9% > \$154,800 9.9% > \$336,550 (y) (aa)	\$5,150 (s)	\$8,600 (s)	\$3,300 (s)	\$3,300 (s)
South Carolina	No	2.5% > \$0 3% > \$2,570 4% > \$5,140 5% > \$7,710 6% > \$10,280 7% > \$12,850 (r) (y)	\$5,150 (s)	\$10,300 (s)	\$3,300 (s)	\$3,300 (s)
South Dakota	No	None	n.a.	n.a.	n.a.	n.a.
Tenn.	No	6% > \$0 (h)	n.a.	n.a.	\$1,250	n.a.
Texas	No	None	n.a.	n.a.	n.a.	n.a.
Utah	Yes (bb)	2.3% > \$0 3.3% > \$1,000 4.2% > \$2,000 5.2% > \$3,000 6% > \$4,000 6.98% > \$5,500 (cc)	\$5,150 (s)	\$10,300 (s)	\$2,475 (q)	\$2,475 (q)
Vermont	No	2.4% > \$0 3.6% > \$7,825 7.2% > \$31,850 8.5% > \$77,100 9% > \$160,850	\$5,150 (s)	\$10,300 (s)	\$3,300 (s)	\$3,300 (s)

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers	Standard Deduction		Personal Exemptions (b)	
		(a)	Single	Joint	Single	Dependents
		9.5% > \$349,700 (r) (y)				
Virginia	No	2% > \$0 3% > \$3K 5% > \$5K 5.75% > \$17K (y)	\$3,000	\$6,000	\$900	\$900
Wash.	No	None	n.a.	n.a.	n.a.	n.a.
West Virginia	No	3% > \$0 4% > \$10K 4.5% > \$25K 6% > \$40K 6.5% > \$60K (y)	n.a.	n.a.	\$2,000	\$2,000
Wisconsin	No	4.60% > \$0 6.15% > \$9,160 6.50% > \$18,320 6.75% > \$137,410 (r) (y)	\$8,460 (j)	\$15,240 (j)	\$700	\$700
Wyoming	No	None	n.a.	n.a.	n.a.	n.a.
D.C.	No	4.5% > \$0 7% > \$10K 8.7% > \$40K (y)	\$2,500	\$2,500	\$1,500	\$1,500

Note: Bold, Italics indicate notable tax changes.

(a) Applies to single taxpayers and married people filing separately. Most states double brackets for married filing joint.

(b) Married-joint filers generally receive double the single exemption.

(c) Tax Credit.

(d) Federal deductibility repealed.

(e) Maximum equals \$12,625. Value decreases as income increases and phases completely out at \$37,250 for a single taxpayer. A credit is also offered that is equal to a percentage of tax owed and decreases as income increases. Phases completely out at \$55,000.

(f) The 12% rate applies to short-term capital gains, long- and short-term capital gains on collectibles and pre-1996 installment sales classified as capital gain income for Massachusetts purposes. Taxpayers have the choice of paying an optional higher rate of 5.85%.

(g) Taxpayers receive a \$20 tax credit per exemption in addition to the normal exemption amount. Called the Grocery Credit in Idaho.

(h) Applies to interest and dividend income only.

(i) Additional \$1,500 dependent child exemption.

(j) Deduction phases out to zero for single filers at \$82,500 and joint filers at \$94,175.

(k) Rates apply to regular tax table. A special tax table is available for low-income taxpayers that reduces their tax payments.

(l) Standard deduction and personal exemptions are combined: \$4,500 for single and married filing separately; \$9,000 married filing jointly and head of household.

(m) The standard deduction is 15 percent of income with a minimum of \$1,500 and a cap of \$2,000 for single filers, married filing separately filers and dependent filers earning more than \$13,333. The standard deduction is capped at \$4,000 for married filing jointly filers, head of households filers and qualifying widowers earning more than \$26,667.

(n) The \$106 personal exemption credit no longer phases out for filers with higher adjusted gross incomes.

State	Marginal Rates and Tax Brackets for Single Filers		Standard Deduction		Personal Exemptions (b)	
	Federal Deductibility	(a)	Single	Joint	Single	Dependents
(o)	Exemptions are based on federal Adjusted Gross Income (AGI) and are adjusted according to income and filing status. Taxpayer's filing single with AGI less than \$60,000 receive \$800 per exemption, if they earn over \$60,000 they get \$1,300 per exemption. Taxpayers married filing jointly with AGI under \$100,000 get \$1,600 per exemption and \$2,600 for AGI over \$100,00.					
(q)	Three-fourths federal exemption.					
(r)	Indexed for Inflation.					
(s)	Deductions and exemptions tied to federal tax system. Federal deductions and exemptions are indexed for inflation.					
(t)	Residents should deduct the federal income tax liability as shown on their 2006 federal income tax return.					
(u)	If you checked Box A, B, D, E, F, or G on Line 9, your federal tax deduction is limited to \$5,000. If you checked Box C on Line 9, your federal tax deduction is limited to \$10,000.					
(v)	Additional \$600 exemption per dependent under 18 years old.					
(w)	Available only if itemizing deductions.					
(x)	If adjusted gross income is \$150,500 or more (\$75,250 if married filing separate), Nebraska itemized deductions are reduced and marginal tax rates are phased out.					
(y)	Brackets are not double for married taxpayers. California's \$1,000,000 bracket not doubled. New Jersey adds additional bracket for married taxpayers in addition to not doubling all brackets.					
(z)	Deduction limited to no more than \$5,000.					
(aa)	Taxpayers calculate tax under an 8% flat tax system as well and pay the lesser of the liability under the flat tax or the traditional system.					
(bb)	Half of federal income tax deductible.					
(cc)	In 2007 an optional 5.35% flat tax will be available.					
(dd)	North Carolina will finally allow the expiration of the temporary increase of its top income tax rate as of January 1, 2008 when the top rate will return to 7.75 percent.					

Source: Tax Foundation and state tax forms and instructions.

Tax Foundation

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