

State Individual Income Tax Rates, 2008

Local Rates Excluded

As of Jan 1, 2008 (except where noted)

(2008's noteworthy changes in bold)

State	Federal Deductibility	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	2.59% > \$0 2.88% > \$10K 3.36% > \$25K 4.24% > \$50K 4.54% > \$150K	\$5,450 (r)	\$10,890 (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% > \$6,828 4% > \$16,186 6% > \$25,545 8% > \$35,461 9.3% > \$44,815 10.3% > \$1,000,000 (r), (y)	\$3,516 (r)	\$7,032 (r)	\$94 (c)(r)	\$294 (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% > \$10,000	n.a	n.a	\$12,625 (e)	\$0
Delaware	No	2.2% > \$2,000 3.9% > \$5,000 4.8% > \$10,000 5.2% > \$20,000 5.55% > \$25,000 5.95% > \$60,000 (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% > \$7,000 (y)	\$2,300	\$3,000	\$2,700	\$3,000
Hawaii	No	1.4% > \$0 3.2% > \$2,400 5.5% > \$4,800 6.4% > \$9,600 6.8% > \$14,400 7.2% > \$19,200 7.6% > \$24,000 7.9% > \$36,000 8.25% > \$48,000	\$1,500	\$1,900	\$1,040	\$1,040
Idaho	No	1.6% > \$0 3.6% > \$1,198	\$5,350 (s)	\$10,700 (s)	\$3,400 (s) (g)	\$3,400 (s) (g)

State	Federal Deductibility	Brackets for Single Filers (a)	Standard Deduction		Personal Exemptions (b)	
			Single	Joint	Single	Dependents
		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	1000 (i)
Iowa	Yes	0.36% > \$0 0.72% > \$1,343 2.43% > \$2,686 4.5% > \$5,372 6.12% > \$12,087 6.48% > \$20,145 6.8% > \$26,860 7.92% > \$40,290 8.98% > \$60,435 (r), (y)	\$1,750 (r)	\$4,310 (r)	\$40 (c)	\$40 (c)
Kansas	No	3.5% > \$0 6.25% > \$15,000 6.45% > \$30,000	\$3,000	\$6,000	\$2,250	\$2,250
Kentucky	No	2% > \$0 3% > \$3,000 4% > \$4,000 5% > \$5,000 5.8% > \$8,000 6% > \$75,000 (y)	\$2,050 (r)	\$2,050 (r)	\$20 (c)	\$20 (c)
Louisiana	Yes	2% > \$0 4% > \$25,000 6% > \$50,000	n.a.	n.a.	\$4,500 (l)	\$1,000
Maine	No	2% > \$0 4.5% > \$4,750 7% > \$9,450 8.5% > \$18,950 (r)	\$5,450 (r)	\$9,100 (r)	\$2,850	\$2,850
Maryland	No	2% > \$0 3% > \$1,000 4% > \$2,000 4.75% > \$3,000 (y) 5.25% > \$125,000 5.5% > \$150,000 5.75% > \$200,000 (f), (y)	\$2,000 (m)	\$4,000 (m)	\$2,400	\$2,400
Mass.	No	5.3% and 12% (ff)	n.a.	n.a.	\$4,125	\$1,000
Michigan	No	4.35% of federal adjusted gross income with modification (ee)	n.a.	n.a.	\$3,300 (s)	\$3,300 (s) (v)
Minn.	No	5.35% > \$0 7.05% > \$21,310 7.85% > \$69,990 (r), (y)	\$5,350 (s)	\$10,700 (s)	\$3,400 (s)	\$3,400 (s)
Mississippi	No	3% > \$0 4% > \$5,000 5% > \$10,000 (y)	\$2,300	\$4,600	\$6,000	\$1,500
Missouri	Yes (u) (t)	1.5% > \$0 2% > \$1,000	\$5,150 (s)	\$10,300 (s)	\$2,100	\$1,200

State	Federal Deductibility	Brackets for Single Filers (a)	Standard Deduction		Personal Exemptions (b)	
			Single	Joint	Single	Dependents
		2.5% > \$2,000 3% > \$3,000 3.5% > \$4,000 4% > \$5,000 4.5% > \$6,000 5% > \$7,000 5.5% > \$8,000 6% > \$9,000 (y)				
Montana	Yes (w)	1% > \$0 2% > \$2,499 3% > \$4,399 4% > \$6,599 5% > \$8,999 6% > \$11,599 6.9% > \$14,899 (r), (y)	\$3,810 (r)	\$7,620 (r)	\$2,040 (r)	\$2,040 (r)
Nebraska	No	2.56% > \$0 3.57% > \$2,400 5.12% > \$17,500 6.84% > \$27,000 (x), (y)	\$5,350 (r)	\$10,700 (r)	\$ 106 (c)(n)	\$ 106 (c)(n)
Nevada	No	none	n.a	n.a	n.a	n.a
New Hampshire	No	5% > \$0 (h)	2400	4800	n.a.	n.a.
New Jersey	No	1.4% > \$0 1.75% > \$20,000 3.5% > \$35,000 5.525% > \$40,000 6.37% > \$75,000 8.97% > \$500,000 (y)	n.a.	n.a.	\$1,000	\$1,500
New Mexico	No	1.7% > \$0 3.2% > \$5,500 4.7% > \$11,000 5.3% > \$16,000 (s)	\$5,150 (s)	\$10,300 (s)	\$3,300 (s)	\$3,300 (s)
New York	No	4% > \$0 4.5% > \$8,000 5.25% > \$11,000 5.9% > \$13,000 6.85% > \$20,000	\$7,500	\$15,000	n.a.	\$1,000
North Carolina	No	6% > \$0 7% > \$12,750 7.75% > \$60,000 8% > \$120,000 (y) (dd)	\$3,000	\$6,000	\$ 1,300 (o)	\$ 1,300 (o) (r)
North Dakota	No	2.1% > \$0 3.92% > \$31,850 4.34% > \$77,100 5.04% > \$160,850 5.54% > \$349,700 (r), (y)	\$5,350 (s)	\$10,700 (s)	\$ 3,400 (s)	\$ 3,400 (s)
Ohio	No	0.649% > \$0 1.299% > \$5,000 2.598% > \$10,000 3.247% > \$15,000 3.895% > \$20,000 4.546% > \$40,000 5.194% > \$80,000	n.a	n.a	\$1,450 (g) (r)	\$1,450 (g) (r)

State	Federal Deductibility	Brackets for Single Filers (a)	Standard Deduction		Personal Exemptions (b)	
			Single	Joint	Single	Dependents
		6.031% > \$100,000 6.555% > \$200,000 (y)				
Oklahoma	No (d)	0.5% > \$0 1% > \$1,000 2% > \$2,500 3% > \$3,750 4% > \$4,900 5% > \$7,200 5.65% > \$8,700 (y)	\$2,000	\$3,000	\$1,000	\$1,000
Oregon	Yes (z)	5% > \$0 7% > \$2,850 9% > \$7,150 (r)	\$1,850 (r)	\$3,650 (r)	\$165 (c)(r)	\$165 (c)(r)
Penn.	No	3.07% > \$0	n.a	n.a	n.a	n.a
Rhode Island	No	3.75% > \$0 7% > \$31,850 7.75% > \$77,100 9% > \$160,850 9.9% > \$349,700 (y) (aa)	\$5,350 (s)	\$10,700 (s)	\$3,400 (s)	\$3,400 (s)
South Carolina	No	2.5% > \$0 3% > \$2,630 4% > \$5,260 5% > \$7,890 6% > \$10,520 7% > \$13,150 (r), (y)	\$5,350 (s)	\$10,700 (s)	\$3,400 (s)	\$3,400 (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)	5% > \$0 (cc)	\$5,450 (s)	\$10,900 (s)	\$2,625 (q)	\$2,475 (q)
Vermont	No	3.6% > \$0 7.2% > \$32,250 8.5% > \$78,850 9% > \$164,550 9.5% > \$357,700 (y)	\$5,350 (s)	\$10,700 (s)	\$3,400 (s)	\$3,400 (s)
Virginia	No	2% > \$0 3% > \$3,000 5% > \$5,000 5.75% > \$17,000 (y)	\$3,000	\$6,000	\$900	\$900
Washington	No	none	n.a	n.a	n.a	n.a
West Virginia	No	3% > \$0 4% > \$10,000 4.5% > \$25,000 6% > \$40,000 6.5% > \$60,000 (y)	n.a	n.a	\$2,000	\$2,000
Wisconsin	No	4.60% > \$0 6.15% > \$9,510 6.50% > \$19,020 6.75% > \$142,650 (r), (y)	\$8,790 (j)	\$15,830 (j)	\$700	\$700
Wyoming	No	none	n.a	n.a	n.a	n.a
D.C.	No	4% > \$0 6% > \$10,000 8.5% > \$40,000 (y)	\$2,500	\$2,500	\$1,675	\$1,675

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

Note: Bold indicates notable tax changes. Local rates are excluded; 14 states have county-level income taxes. Weighted by income, the average rates are 2.73% in Md., 1.81% in Ohio; 1.28% in Pa.; 0.98% in Ind.; 0.91% in Ky.; 0.88% in Mich.; 0.87% in Del.; 0.67% in N.Y.; 0.36% in Ore.; 0.25% in Iowa; 0.19% in Ala.; 0.12% in Mo.; 0.09% in N.J.; and 0.06% in Ark.

- (a) Applies to single taxpayers and married people filing separately. Most states double brackets for married filing jointly.
- (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) Top three rates went into effect January 1, 2008 for tax year 2008.
- (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.
- (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) These 11 states adjust their bracket levels for inflation at the end of each year before printing their tax forms. Bracket levels shown are for tax year 2007.
- (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 2007 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 \$5,500.
- (aa) Taxpayers calculate tax under a flat tax system and pay the lesser of the liability. The flat tax applies to all types of income with no exemptions or deductions and treats capital income as wages. The flat tax rates are 8.0 percent for 2006; 7.5 percent for 2007; 7 percent for 2008; 6.5 percent for 2009; 6 percent for 2010; and 5.5 percent for 2011 and beyond.
- (bb) Half of federal income tax deductible.
- (cc) Deductions are taken in the form of a nonrefundable credit of 6% of the federal deduction and exemption amount, except the deduction for state or local income tax, which is excluded. This credit phases out at 1.3 cents per dollar above \$12,000 of AGI (\$24,000 for married couples).
- (dd) North Carolina will finally allow the expiration of the temporary increase of its top income tax rate

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

as of January 1, 2008 when the top rate will return to 7.75 percent.

(ee) New rate went into effect Oct. 1, 2007. A blended rate of 4.01% applies for the 2007 tax year.

(ff) 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%.

Source: Tax Foundation; state tax forms and instructions

Tax Foundation

Ph: (202) 4646200

www.taxfoundation.org

State Individual Income Tax Rates, 2009

Local Rates Excluded

As of July 1, 2009

(2009's noteworthy changes in bold)

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers (a)	Standard Deduction		Personal Exemptions (b)	
			Single	Joint	Single	Dependents
Alabama (x)	Yes	2% > \$0 4% > \$500 5% > \$3K (s)	\$2,000	\$4,000	\$1,500	\$300
Alaska	No	None	n.a	n.a	n.a	n.a
Arizona	No	2.59% > \$0 2.88% > \$10K 3.36% > \$25K 4.24% > \$50K 4.54% > \$150K (s)	\$4,521 (n)	\$9,042 (n)	\$2,100	\$2,100
Arkansas (x)	No	1% > \$0 2.5% > \$3,800 3.5% > \$7,600 4.5% > \$11,400 6% > \$19,000 7% > \$31,700 (i) (n) (s)	\$2,000	\$4,000	\$23 (c)	\$23 (c)
California	No	1.25% > \$0 2.25% > \$7,168 4.25% > \$16,994 6.25% > \$26,821 8.25% > \$37,233 9.55% > \$47,055 10.55% > \$1,000,000 (n) (s) (y)	\$3,692 (n)	\$7,384 (n)	\$99 (c)(n)	\$309 (c)(n)
Colorado	No	4.63% of federal taxable income	n.a	n.a	n.a	n.a
Conn.	No	6.5% > \$500,000 (ii) 3.0% > \$0 5.0% > \$10,000 (s)	n.a	n.a	\$13,000 (d)	\$0
Delaware (x)	No	2.2% > \$2,000 3.9% > \$5,000 4.8% > \$10,000 5.2% > \$20,000 5.55% > \$25,000 6.95% > \$60,000 (s) (hh)	\$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% > \$7,000 (s)	\$2,300	\$3,000	\$2,700	\$3,000
Hawaii	No	1.4% > \$0 3.2% > \$2,400 5.5% > \$4,800	\$2,000	\$4,000	\$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% > \$9,600 6.8% > \$14,400 7.2% > \$19,200 7.6% > \$24,000 7.9% > \$36,000 8.25% > \$48,000 9% > \$150,000 10% > \$175,000 11% > \$200,000 (s) (z)				
Idaho	No	1.6% > \$0 3.6% > \$1,272 4.1% > \$2,544 5.1% > \$3,816 6.1% > \$5,088 7.1% > \$6,360 7.4% > \$9,540 7.8% > \$25,441 (n) (s)	\$5,450 (o)	\$10,900 (o)	\$3,500 (o) (e)	\$3,500 (o) (e)
Illinois	No	3% of federal adjusted gross income with modification	n.a	n.a	\$2,000	\$2,000
Indiana (x)	No	3.4% of federal adjusted gross income with modification	n.a	n.a	\$1,000	\$2,500 (g)
Iowa (x)	Yes	0.36% > \$0 0.72% > \$1,407 2.43% > \$2,814 4.5% > \$5,628 6.12% > \$12,663 6.48% > \$21,105 6.8% > \$28,140 7.92% > \$42,210 8.98% > \$63,315 (n) (s)	\$1,750 (n)	\$4,310 (n)	\$40 (c)	\$40 (c)
Kansas	No	3.5% > \$0 6.25% > \$15,000 6.45% > \$30,000 (s)	\$5,450	\$10,900	\$2,250	\$2,250
Kentucky (x)	No	2% > \$0 3% > \$3,000 4% > \$4,000 5% > \$5,000 5.8% > \$8,000 6% > \$75,000 (s)	\$2,100 (n)	\$2,100 (n)	\$ 20 (c)	\$ 20 (c)
Louisiana	Yes	2% > \$0 4% > \$12,500 6% > \$50,000 (s)	n.a.	n.a.	\$ 4,500 (j)	\$1,000
Maine	No	2% > \$0 4.5% > \$5,050 7% > \$10,050 8.5% > \$20,150 (n) (s) (aa)	\$5,450 (n)	\$9,100 (n)	\$2,850	\$2,850
Maryland (x)	No	2% > \$0 3% > \$1,000	\$2,000 (k)	\$4,000 (k)	\$3,200	\$3,200

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers (a)	Standard Deduction		Personal Exemptions (b)	
			Single	Joint	Single	Dependents
		4% > \$2,000 4.75% > \$3,000 5% > \$150,000 5.25% > \$300,000 5.5% > \$500,000 6.25% > \$1,000,000 (s)				
Mass.	No	5.3% and 12% (w)	n.a.	n.a.	\$4,400	\$1,000
Michigan (x)	No	4.35% of federal adjusted gross income with modification	n.a.	n.a.	\$3,500 (o)	\$3,500 (o) (q)
Minn.	No	5.35% > \$0 7.05% > \$22,730 7.85% > \$74,650 (n) (s)	\$5,450 (o)	\$10,900 (o)	\$ 3,500 (o)	\$ 3,500 (o)
Mississippi	No	3% > \$0 4% > \$5,000 5% > \$10,000 (s)	\$2,300	\$4,600	\$6,000	\$1,500
Missouri (x)	Yes (p)	1.5% > \$0 2% > \$1,000 2.5% > \$2,000 3% > \$3,000 3.5% > \$4,000 4% > \$5,000 4.5% > \$6,000 5% > \$7,000 5.5% > \$8,000 6% > \$9,000 (s)	\$5,450 (o)	\$10,900 (o)	\$2,100	\$1,200
Montana	Yes (r)	1% > \$0 2% > \$2,600 3% > \$4,600 4% > \$7,000 5% > \$9,500 6% > \$12,200 6.9% > \$15,600 (n) (s)	\$4,010 (n)	\$8,020 (n)	\$2,140 (n)	\$2,140 (n)
Nebraska	No	2.56% > \$0 3.57% > \$2,400 5.12% > \$17,500 6.84% > \$27,000 (s)	\$5,450 (n)	\$10,900 (n)	\$ 106 (c)	\$ 106 (c)
Nevada	No	none	n.a.	n.a.	n.a.	n.a.
New Hampshire	No	5% > \$0 (f)	\$2,400	\$4,800	n.a.	n.a.
New Jersey (x)	No	1.4% > \$0 1.75% > \$20,000 3.5% > \$35,000 5.525% > \$40,000 6.37% > \$75,000 8.0% > \$400,000 10.25% > \$500,000 10.75% > \$1,000,000 (s) (dd)	n.a.	n.a.	\$1,000	\$1,500
New Mexico	No	1.7% > \$0 3.2% > \$5,500	\$5,450 (o)	\$10,900 (o)	\$3,500 (o)	\$3,500 (o)

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers (a)	Standard Deduction		Personal Exemptions (b)	
			Single	Joint	Single	Dependents
		4.7% > \$11,000 4.9% > \$16,000 (s)				
New York (x)	No	4% > \$0 4.5% > \$8,000 5.25% > \$11,000 5.9% > \$13,000 6.85% > \$20,000 7.85% > \$200,000 8.97% > \$500,000 (s) (bb)	\$7,500	\$15,000	n.a.	\$1,000
North Carolina	No	6% > \$0 7% > \$12,750 7.75% > \$60,000 (s)	\$3,000	\$6,000	(l)	(l)
North Dakota	No	1.84% > \$0 3.44% > \$33,950 3.81% > \$82,250 4.42% > \$171,550 4.86% > \$372,950 (s) (gg)	\$5,450 (o)	\$10,900 (o)	\$ 3,500 (o)	\$ 3,500 (o)
Ohio (x)	No	0.587% > \$0 1.174% > \$5,000 2.348% > \$10,000 2.935% > \$15,000 3.521% > \$20,000 4.109% > \$40,000 4.695% > \$80,000 5.451% > \$100,000 5.925% > \$200,000 (s)	n.a	n.a	\$1,450 (e) (n)	\$1,450 (e) (n)
Oklahoma	No	0.5% > \$0 1% > \$1,000 2% > \$2,500 3% > \$3,750 4% > \$4,900 5% > \$7,200 5.5% > \$8,700 (s)	\$4,250	\$8,500	\$1,000	\$1,000
Oregon (x)	Yes (t)	5% > \$0 7% > \$3,050 9% > \$7,600 10.8% > \$125K 11% > \$250K (n) (s) (ee)	\$1,865 (n)	\$3,735 (n)	\$169 (c)(n)	\$169 (c)(n)
Penn. (x)	No	3.07% > \$0	n.a	n.a	n.a	n.a
Rhode Island	No	3.75% > \$0 7% > \$33,950 7.75% > \$82,250 9% > \$171,550 9.9% > \$372,950 (n) (s) (u)	\$5,450 (o)	\$9,100	\$ 3,500 (o)	\$ 3,500 (o)
South Carolina	No	0% > \$0 3% > \$2,670 4% > \$5,340 5% > \$8,010	\$5,450 (o)	\$10,900 (o)	\$ 3,500 (o)	\$ 3,500 (o)

State	Federal Deductibility	Marginal Rates and Tax Brackets for Single Filers (a)	Standard Deduction		Personal Exemptions (b)	
			Single	Joint	Single	Dependents
South Dakota	No	6% > \$10,680 7% > \$13,350 (n) (s) none	n.a	n.a	n.a	n.a
Tenn.	No	6% > \$0 (f)	n.a	n.a	\$1,250	n.a
Texas	No	none	n.a	n.a	n.a	n.a
Utah	No	5% > \$0	(v)	(v)	\$2,625 (m)	\$2,625 (m)
Vermont	No	3.55% > \$0 7.0% > \$33,950 8.25% > \$82,250 8.9% > \$171,550 9.4% > \$372,950 (n) (s) (cc)	\$5,450 (o)	\$10,900 (o)	\$ 3,500 (o)	\$ 3,500 (o)
Virginia	No	2% > \$0 3% > \$3,000 5% > \$5,000 5.75% > \$17,000 (s)	\$3,000	\$6,000	\$930	\$930
Washington	No	none	n.a	n.a	n.a	n.a
West Virginia	No	3% > \$0 4% > \$10,000 4.5% > \$25,000 6% > \$40,000 6.5% > \$60,000 (s)	n.a	n.a	\$2,000	\$2,000
Wisconsin	No	4.60% > \$0 6.15% > \$10,220 6.50% > \$20,440 6.75% > \$153,280 7.75% > \$225K (n) (s) (ff)	\$8,960 (h)	\$16,140 (h)	\$700	\$700
Wyoming	No	none	n.a	n.a	n.a	n.a
D.C.	No	4% > \$0 6% > \$10,000 8.5% > \$40,000 (s)	\$4,200	\$4,200	\$1,750	\$1,750

Note: Bold indicates notable changes for 2009.

(a) Applies to single taxpayers and married people filing separately. Some states increase bracket widths for joint filers. See note (s)

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

(c) Tax Credit.

(d) Maximum equals \$13,500. Value decreases as income increases. There is a \$1,000 reduction in the exemption for every \$1,000 of CT AGI over \$27,000.

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

(f) Applies to interest and dividend income only.

(g) \$2,500 exemption is for each dependent child. If the dependent is not the taxpayer's child the exemption is \$1,000.

(h) Deduction phases out to zero for single filers at \$87,500 and joint filers at \$99,736.

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

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

(k) 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

State	Federal Deduct- ibility	Marginal Rates and Tax Brackets for Single Filers (a)	Standard Deduction		Personal Exemptions (b)	
			Single	Joint	Single	Dependents
(ff)	Wisconsin	added one new rate in June 2009, retroactive to January 1, 2009: 7.75% on income over \$225K.				
(gg)	North Dakota	reduced all income tax rates in May 2009, retroactive to January 1, 2009.				
(hh)	The Delaware legislature	increased the top income tax rate from 5.95% to 6.95% in July 2009, retroactive to January 1, 2009.				
(ii)	Enacted Sept. 8, 2009,	retroactive to January 1, 2009				

Source: Tax Foundation; state tax forms and instructions

Tax Foundation
 Ph: (202) 4646200
www.taxfoundation.org

State Individual Income Tax Rates, As of February 1, 2010

State	Federal Deductibility	Rates	Brackets (a)	Standard Deduction		Personal Exemptions		
				Single	Joint	Single	Dependents	
Alabama (b, f, h)	Yes	2% 4% 5%	> > >	\$0 \$500 \$3,000	\$2,000	\$4,000	\$1,500	\$300
Alaska	No		None		n.a	n.a	n.a	n.a
Arizona (b)	No	2.59% 2.88% 3.36% 4.24% 4.54%	> > > > >	\$0 \$10K \$25K \$50K \$150K	\$4,677	\$9,354	\$2,100	\$2,100
Arkansas (d, e, h)	No	1% 2.5% 3.5% 4.5% 6% 7%	> > > > > >	\$0 \$3,900 \$7,800 \$11,700 \$19,600 \$32,600	\$2,000	\$4,000	\$23 (t)	\$23 (t)
California (b, e, l)	No	1.25% 2.25% 4.25% 6.25% 8.25% 9.55% 10.55%	> > > > > > >	\$0 \$7,168 \$16,994 \$26,821 \$37,233 \$47,055 \$1M	\$3,637	\$7,274	\$98 (t)	\$98 (t)
Colorado	No	4.63% of federal taxable income			n.a	n.a	n.a	n.a
Connecticut (b, m)	No	3% 5% 6.5%	> > >	\$0 \$10K \$500K	n.a	n.a	\$13,000	\$0
Delaware (h)	No	2.2% 3.9% 4.8% 5.2% 5.55% 6.95%	> > > > > >	\$2K \$5K \$10K \$20K \$25K \$60K	\$3,250	\$6,500	\$110 (t)	\$110 (t)
Florida	No		None		n.a	n.a	n.a	n.a
Georgia (b)	No	1% 2% 3% 4% 5% 6%	> > > > > >	\$0 \$750 \$2,250 \$3,750 \$5,250 \$7,000	\$2,300	\$3,000	\$2,700	\$3,000

State	Federal Deductibility	Rates	Brackets (a)	Standard Deduction		Personal Exemptions		
				Single	Joint	Single	Dependents	
Hawaii (b)	No	1.4%	>	\$0	\$2,000	\$4,000	\$1,040	\$1,040
		3.2%	>	\$2,400				
		5.5%	>	\$4,800				
		6.4%	>	\$9,600				
		6.8%	>	\$14,400				
		7.2%	>	\$19,200				
		7.6%	>	\$24				
		7.9%	>	\$36K				
		8.25%	>	\$48K				
		9%	>	\$150K				
		10%	>	\$175K				
11%	>	\$200K						
Idaho (b, e)	No	1.6%	>	\$0	\$5,700	\$11,400	\$3,650	\$3,650
		3.6%	>	\$1,323				
		4.1%	>	\$2,642				
		5.1%	>	\$3,963				
		6.1%	>	\$5,284				
		7.1%	>	\$6,604				
		7.4%	>	\$9,907				
		7.8%	>	\$26,418				
Illinois	No	3% of federal adjusted gross income with modification			n.a	n.a	\$2,000	\$2,000
Indiana (h)	No	3.4% of federal adjusted gross income with modification			n.a	n.a	\$1,000	\$1,500
Iowa (e, f, h)	Yes	0.36%	>	\$0	\$1,750	\$4,310	\$1,780	\$4,390
		0.72%	>	\$1,407				
		2.43%	>	\$2,814				
		4.5%	>	\$5,628				
		6.12%	>	\$12,663				
		6.48%	>	\$21,105				
		6.8%	>	\$28,140				
		7.92%	>	\$42,210				
		8.98%	>	\$63,315				
Kansas (b)	No	3.5%	>	\$0	\$3,000	\$6,000	\$2,250	\$2,250
		6.25%	>	\$15K				
		6.45%	>	\$30K				
Kentucky (h)	No	2%	>	\$0	\$2,190	\$2,190	\$20	\$20
		3%	>	\$3K				
		4%	>	\$4K				
		5%	>	\$5K				
		5.8%	>	\$8K				
		6%	>	\$75K				

State	Federal Deductibility	Rates	Brackets (a)	Standard Deduction		Personal Exemptions	
				Single	Joint	Single	Dependents
Louisiana (b, f)	Yes	2% 4% 6%	> > >	\$0 \$12,500 \$50,000	n.a. n.a.	n.a. n.a.	\$ 4,500 (u) \$1,000
Maine (b, e)	No	6.5% 6.85%	> >	\$0 \$250K	\$5,700	\$9,500	\$2,850 \$2,850
Maryland (b, h)	No	2% 3% 4% 4.75% 5% 5.25% 5.5% 6.25%	> > > > > > > >	\$0 \$1K \$2K \$3K \$150K \$300K \$500K \$1M	\$2,000 (v)	\$4,000 (v)	\$3,200 \$3,200
Mass.	No	5.3%	>	\$0	n.a.	n.a.	\$4,400 \$1,000
Michigan (h)	No	4.35% of federal adjusted gross income with modification			n.a.	n.a.	\$3,600 \$3,600
Minn. (b, e)	No	5.35% 7.05% 7.85%	> > >	\$0 \$22,770 \$74,780	\$5,450 (w)	\$10,900 (w)	\$ 3,500 (w) \$ 3,500 (w)
Mississippi	No	3% 4% 5%	> > >	\$0 \$5K \$10K	\$2,300	\$4,600	\$6,000 \$1,500
Missouri (f, h)	Yes (p)	1.5% 2% 2.5% 3% 3.5% 4% 4.5% 5% 5.5% 6%	> > > > > > > > > >	\$0 \$1K \$2K \$3K \$4K \$5K \$6K \$7K \$8K \$9K	\$5,700	\$11,400	\$2,100 \$1,200
Montana (e, f)	Yes (p)	1% 2% 3% 4% 5% 6% 6.9%	> > > > > > >	\$0 \$2,600 \$4,500 \$6,900 \$9,300 \$12,000 \$15,400	\$1,750	\$3,500	\$2,110 (q) \$2,400 (q)
Nebraska (b)	No	2.56% 3.57% 5.12%	> > >	\$0 \$2,400 \$17,500	\$5,700	\$11,400	\$118 \$118

State	Federal Deductibility	Rates		Brackets (a)	Standard Deduction		Personal Exemptions	
					Single	Joint	Single	Dependents
		6.84%	>	\$27K				
Nevada	No			None	n.a	n.a	n.a	n.a
New Hampshire (c)	No	5%	>	\$0	\$2,400	\$4,800	n.a.	n.a.
New Jersey (b, h)	No	1.4%	>	\$0	n.a.	n.a.	\$1,000	\$1,500
		1.75%	>	\$20K				
		3.5%	>	\$35K				
		5.525%	>	\$40K				
		6.37%	>	\$75K				
		8.97%	>	\$500K				
New Mexico (b)	No	1.7%	>	\$0	\$5,700	\$11,400	\$3,650	\$3,650
		3.2%	>	\$5,500				
		4.7%	>	\$11K				
		4.9%	>	\$16K				
New York (b, h, j)	No	4%	>	\$0	\$7,500	\$15,000	n.a.	\$1,000
		4.5%	>	\$8K				
		5.25%	>	\$11K				
		5.9%	>	\$13K				
		6.85%	>	\$20K				
		7.85%	>	\$200K				
		8.97%	>	\$500K				
North Carolina (b,k)	No	6%	>	\$0	\$3,000	\$6,000	(x)	(x)
		7%	>	\$12,750				
		7.75%	>	\$60K				
North Dakota (b, e)	No	1.84%	>	\$0	\$5,700	\$11,400	\$3,650	\$3,650
		3.44%	>	\$34K				
		3.81%	>	\$82,400				
		4.42%	>	\$171,850				
		4.86%	>	\$373,650				
Ohio (h)	No	0.587%	>	\$0	n.a	n.a	\$1,550	\$1,550
		1.174%	>	\$5K				
		2.348%	>	\$10K				
		2.935%	>	\$15K				
		3.521%	>	\$20K				
		4.109%	>	\$40K				
		4.695%	>	\$80K				
		5.451%	>	\$100K				
		5.925%	>	\$200K				
Oklahoma (b)	No	0.5%	>	\$0	\$4,250	\$8,500	\$1,000	\$1,000
		1%	>	\$1,000				
		2%	>	\$2,500				
		3%	>	\$3,750				
		4%	>	\$4,900				
		5%	>	\$7,200				

State	Federal Deductibility	Rates	Brackets (a)	Standard Deduction		Personal Exemptions		
				Single	Joint	Single	Dependents	
		5.5%	>	\$8,700				
Oregon (b, e, f, h, l, n)	Yes (p)	5%	>	\$0	\$1,945	\$3,895	\$176	\$176
		7%	>	\$3,050				
		9%	>	\$7,650				
		10.8%	>	\$125K				
		11%	>	\$250K				
Pennsylvania (h)	No	3.07%	>	\$0	n.a	n.a	n.a	n.a
Rhode Island (b, e, g)	No	3.75%	>	\$0	\$5,700	\$11,400	\$3,650	\$3,650
		7%	>	\$34K				
		7.75%	>	\$82,400				
		9%	>	\$171,850				
		9.9%	>	\$373,650				
South Carolina (e)	No	0%	>	\$0	\$5,700	\$11,400	\$3,650	\$3,650
		3%	>	\$2,740				
		4%	>	\$5,480				
		5%	>	\$8,220				
		6%	>	\$10,960				
		7%	>	\$13,700				
South Dakota	No		None		n.a	n.a	n.a	n.a
Tenn. (c)	No	6%	>	\$0	n.a	n.a	\$1,250	n.a
Texas	No		None		n.a	n.a	n.a	n.a
Utah	No	5%	>	\$0	(r)	(r)	\$2,738	\$2,738
Vermont (b, e, o)	No	3.55%	>	\$0	\$5,700	\$11,400	\$3,650	\$3,650
		7%	>	\$34K				
		8.25%	>	\$82,400				
		8.9%	>	\$171,850				
		8.95%	>	\$373,650				
Virginia	No	2%	>	\$0	\$3,000	\$6,000	\$930	\$930
		3%	>	\$3K				
		5%	>	\$5K				
		5.75%	>	\$17K				
Washington	No		None		n.a	n.a	n.a	n.a
West Virginia	No	3%	>	\$0	n.a	n.a	\$2,000	\$2,000
		4%	>	\$10K				
		4.5%	>	\$25K				
		6%	>	\$40K				
		6.5%	>	\$60K				
Wisconsin (b, e)	No	4.6%	>	\$0	\$9,440 (s)	\$17,010 (s)	\$700	\$700
		6.15%	>	\$10,220				

State	Federal Deductibility	Rates	Brackets (a)	Standard Deduction		Personal Exemptions	
				Single	Joint	Single	Dependents
		6.5%	>	\$20,440			
		6.75%	>	\$153,280			
		7.75%	>	\$225K			
Wyoming	No		None	n.a	n.a	n.a	n.a
D.C.	No	4%	>	\$0	\$2,000	\$4,000	\$1,675
		6%	>	\$10K			
		8.5%	>	\$40K			

(a) Applies to single taxpayers and married people filing separately. Some states increase bracket widths for joint filers. See note (b).

(b) Some states effectively double bracket widths for married couples filing jointly (AL, AZ, CT, HI, ID, KS, LA, ME, NE, OR). NY doubles all except the top two brackets; the \$200K bracket is increased to \$300K. CA doubles all bracket widths except the \$1,000,000 bracket. Some states increase, but don't double, all or some bracket widths for joint filers (GA, MN, NM, NC, ND, OK, RI, VT, WI). MD decreases some of its bracket widths and increases others. NJ adds a 2.45% rate and doubles some bracket widths.

(c) Applies to interest and dividend income only.

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

(e) Bracket levels adjusted for inflation each year. Release dates for tax bracket inflation adjustments vary by state and may fall after the end of the applicable tax year. California, Iowa, and Wisconsin brackets apply to tax year 2009. All other brackets listed are for tax year 2010.

(f) These states allow some or all of federal income tax paid to be deducted from state taxable income.

(g) Residents may choose between this rate schedule or a flat tax with no exemptions or deductions, levied at a rate of 6% in 2010 and 5.5% in 2011 and beyond.

(h) Local rates are excluded; 14 states have county or city level income taxes. In each of these states the average rate for counties and large municipalities, weighted by total personal income within each jurisdiction, is: 0.19% in Ala.; 0.06% in Ark.; 0.16% in Del.; 1.16% in Ind.; 0.3% in Iowa.; 0.76% in Ky.; 2.98% in Md.; 0.44% in Mich.; 0.12% in Mo.; 0.09% in N.J.; 1.7% in N.Y.; 1.82% in Ohio; 0.36% in Ore.; and 1.25% in Pa (weighted local rates are from Tax Foundation Background Paper, No. 58, "2009 State Business Tax Climate Index").

(j) New York added two income tax brackets (7.85% and 8.97%), retroactive to January 1, 2009. The new rates will be in effect for 3 years.

(k) North Carolina added a tax surcharge of 2% on those with incomes over \$60,000 and 3% on those with incomes over \$150,000, retroactive to January 1, 2009 and expiring December 31, 2009.

(l) California added 0.25% to each income tax bracket, retroactive to January 1, 2009 and expiring December 31, 2010.

(m) Connecticut added a new top bracket of 6.5% on income over \$500,000, retroactive to January 1, 2009.

(n) Oregon approved the addition of two new brackets retroactive to January 1, 2009 and expiring December 31, 2011: 10.8% on Income over \$125,000 and 11% on Income over \$250,000. After 2011, the 10.8% rate will drop to 9.9% and the top bracket will be eliminated.

State	Federal Deductibility	Rates	Brackets (a)	Standard Deduction		Personal Exemptions	
				Single	Joint	Single	Dependents

(o) Vermont reduced income taxes slightly across the board, retroactively to January 1, 2009. The top rate dropped from 9.5% to 9.4%. They were lowered again across the board on January 1, 2010; the top rate fell to 8.95%

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

(q) Personal exemption is \$3,600 for two dependents, \$4,800 for three or more.

(r) The standard deduction is taken in the form of a nonrefundable credit of 6% of the federal standard or itemized deduction amount, excluding the deduction for state or local income tax. This credit phases out at 1.3 cents per dollar above \$12,000 of AGI (\$24,000 for married couples). For 2008 the federal standard deduction is \$5,700 for single filers and \$11,400 for joint filers.

(s) standard deduction phases out to zero at \$92,500 for single, \$105,105 for joint

(t) Tax Credit

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

(v) 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.

(w) Deduction or exemption tied to federal tax system. Federal deductions and exemptions are indexed for inflation.

(x) Federal taxable income (AGI less all deductions and exemptions) is the starting point for determining North Carolina taxable income. Filers must make an adjustment on the North Carolina return for the difference in the NC and federal personal exemption. For tax year 2008 single filers with income less than \$60,000 (\$100,000 for married filing jointly) must add \$1,000 to their taxable income. If the filer's income is over the applicable threshold \$1,500 must be added to their taxable income.

Tax Foundation
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State Individual Income Tax Rates, As of February 1, 2011

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?	
				Per Filer	Per Dependent			
Alabama (f)								
Single	2%	>	\$0	\$2,000	\$1,500	\$300	Yes	Yes (h)
	4%	>	\$500					
	5%	>	\$3,000					
Couple	2%	>	\$0	\$4,000	\$1,500	\$300		
	4%	>	\$1,000					
	5%	>	\$6,000					

Sources: State income tax form, CCH State Tax Handbook

Alaska								
All		None		n.a.	n.a.	n.a.	n.a.	n.a.

Arizona								
Single	2.59%	>	\$0	\$4,677	\$2,100	\$2,100	No	No
	2.88%	>	\$10K					
	3.36%	>	\$25K					
	4.24%	>	\$50K					
	4.54%	>	\$150K					
Couple	2.59%	>	\$0	\$9,354	\$2,100	\$2,100		
	2.88%	>	\$20K					
	3.36%	>	\$50K					
	4.24%	>	\$100K					
	4.54%	>	\$300K					

Sources: State income tax form, CCH State Tax Handbook

Arkansas (d, e)								
Single	1%	>	\$0	\$2,000	\$23 (r)		No	Yes (h)
	2.5%	>	\$3,900					
	3.5%	>	\$7,800					
	4.5%	>	\$11,700					
	6%	>	\$19,600					
	7%	>	\$32,600					
Couple	1%	>	\$0	\$4,000	\$23 (r)			
	2.5%	>	\$3,900					
	3.5%	>	\$7,800					
	4.5%	>	\$11,700					
	6%	>	\$19,600					
	7%	>	\$32,600					

Sources: State income tax form, CCH State Tax Handbook

California (e)								
Single	1.0%	>	\$0	\$3,670	\$99 (r)	\$99 (r)	No	No
	2.0%	>	\$7,124					

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?
				Per Filer	Per Dependent		
	4.0%	> \$16,890					
	6.0%	> \$26,657					
	8.0%	> \$37,005					
	9.3%	> \$46,766					
	10.3%	> \$1,000,000					
Couple	1.0%	> \$0	\$7,340	\$198 (r)	\$99 (r)		
	2.0%	> \$14,248					
	4.0%	> \$33,780					
	6.0%	> \$53,314					
	8.0%	> \$74,010					
	9.3%	> \$93,532					
	10.3%	> \$2,000,000					

Sources: State income tax form, CCH State Tax Handbook

Colorado

Colorado	4.63% of federal taxable income		n.a	n.a	n.a	No	No
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Sources: State income tax form, CCH State Tax Handbook

Connecticut

Single	3%	> \$0	n.a	\$13,000 (d)	\$0	No	No
	5%	> \$10K					
	6.5%	> \$500K					
Couple	3%	> \$0	n.a	\$13,000 (d)	\$0		
	5%	> \$20K					
	6.50%	> \$1M					

Sources: State income tax form, CCH State Tax Handbook

Delaware

Single	2.2%	> \$2K	\$3,250	\$110 (r)	\$110 (r)	No	Yes (h)
	3.9%	> \$5K					
	4.8%	> \$10K					
	5.2%	> \$20K					
	5.55%	> \$25K					
	6.95%	> \$60K					
Couple	2.2%	> \$2K	\$6,500	\$110 (r)	\$110 (r)		
	3.9%	> \$5K					
	4.8%	> \$10K					
	5.2%	> \$20K					
	5.55%	> \$25K					
	6.95%	> \$60K					

Sources: State income tax form, CCH State Tax Handbook

Florida

	None		n.a	n.a	n.a	n.a	
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Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?	
				Per Filer	Per Dependent			
Georgia								
Single	1%	>	\$0	\$2,300	\$2,700	\$3,000	No	No
	2%	>	\$750					
	3%	>	\$2,250					
	4%	>	\$3,750					
	5%	>	\$5,250					
	6%	>	\$7,000					
Couple	1%	>	\$0	\$3,000	\$2,700	\$3,000		
	2%	>	\$1,000					
	3%	>	\$3,000					
	4%	>	\$5,000					
	5%	>	\$7,000					
	6%	>	\$10,000					

Sources: State income tax form, CCH State Tax Handbook

Hawaii								
Single	1.4%	>	\$0	\$2,000	\$1,040	\$1,040	No	No
	3.2%	>	\$2,400					
	5.5%	>	\$4,800					
	6.4%	>	\$9,600					
	6.8%	>	\$14,400					
	7.2%	>	\$19,200					
	7.6%	>	\$24					
	7.9%	>	\$36K					
	8.25%	>	\$48K					
	9%	>	\$150K					
	10%	>	\$175K					
	11%	>	\$200K					
Couple	1.4%	>	\$0	\$4,000	\$1,040	\$1,040		
	3.2%	>	\$4,800					
	5.5%	>	\$9,600					
	6.4%	>	\$19,200					
	6.8%	>	\$28,800					
	7.2%	>	\$38,400					
	7.6%	>	\$48,000					
	7.9%	>	\$72,000					
	8.25%	>	\$96,000					
	9%	>	\$300,000					
	10%	>	\$350,000					
	11%	>	\$400,000					

Sources: State income tax form, CCH State Tax Handbook

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?	
				Per Filer	Per Dependent			
Single	1.6%	>	\$0	\$5,700	\$3,650	\$3,650	No	No
	3.6%	>	\$1,323					
	4.1%	>	\$2,642					
	5.1%	>	\$3,963					
	6.1%	>	\$5,284					
	7.1%	>	\$6,604					
	7.4%	>	\$9,907					
	7.8%	>	\$26,418					
Couple	1.6%	>	\$0	\$11,400	\$3,650	\$3,650		
	3.6%	>	\$2,646					
	4.1%	>	\$5,284					
	5.1%	>	\$7,926					
	6.1%	>	\$10,568					
	7.1%	>	\$13,208					
	7.4%	>	\$19,814					
	7.8%	>	\$52,836					

Sources: State income tax form, CCH State Tax Handbook

Illinois (b)

5% of federal adjusted gross income with modification	n.a	\$2,000	\$2,000	No	No
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Sources: State income tax form, CCH State Tax Handbook

Indiana

3.4% of federal adjusted gross income with modification	n.a	\$1,000	\$1,500	No	Yes (h)
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Sources: State income tax form, CCH State Tax Handbook

Iowa (e, f)

Single	0.36%	>	\$0	\$1,830	\$40	\$40	Yes	Yes (h)
	0.72%	>	\$1,439					
	2.43%	>	\$2,878					
	4.50%	>	\$5,756					
	6.12%	>	\$12,951					
	6.48%	>	\$21,585					
	6.80%	>	\$28,780					
	7.92%	>	\$43,170					
	8.98%	>	\$64,755					
Couple	0.36%	>	\$0	\$4,500	\$40	\$40		
	0.72%	>	\$1,439					
	2.43%	>	\$2,878					
	4.50%	>	\$5,756					
	6.12%	>	\$12,951					
		>						

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?
				Per Filer	Per Dependent		
	6.48%	>	\$21,585				
	6.80%	>	\$28,780				
	7.92%	>	\$43,170				
	8.98%	>	\$64,755				

Sources: State income tax form, CCH State Tax Handbook

Kansas								
Single	3.5%	>	\$0	\$3,000	\$2,250	\$2,250	No	No
	6.25%	>	\$15K					
	6.45%	>	\$30K					
Couple	3.50%	>	\$0	\$6,000	\$2,250	\$2,250		
	6.25%	>	\$30K					
	6.45%	>	\$60K					

Sources: State income tax form, CCH State Tax Handbook

Kentucky								
Single	2%	>	\$0	\$2,210	\$20	\$20	No	Yes (h)
	3%	>	\$3K					
	4%	>	\$4K					
	5%	>	\$5K					
	5.8%	>	\$8K					
	6%	>	\$75K					
Couple	2%	>	\$0	\$2,210	\$20	\$20		
	3%	>	\$3K					
	4%	>	\$4K					
	5%	>	\$5K					
	5.8%	>	\$8K					
	6%	>	\$75K					

Sources: State income tax form, CCH State Tax Handbook

Louisiana (f)								
Single	2%	>	\$0	n.a.	\$ 4,500 (n)	\$1,000	Yes	No
	4%	>	\$12,500					
	6%	>	\$50,000					
Couple	2%	>	\$0	n.a.	\$ 4,500 (n)	\$1,000		
	4%	>	\$25,000					
	6%	>	\$100,000					

Sources: State income tax form, CCH State Tax Handbook

Maine (e)								
Single	2.00%	>	\$0	\$5,800	\$2,850	\$2,850	No	No
	4.50%	>	\$5,000					
	7.00%	>	\$9,950					
	8.50%	>	\$19,950					
Couple	2.00%	>	\$0	\$9,650	\$2,850	\$2,850		
	4.50%	>	\$10,000					

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?
				Per Filer	Per Dependent		
	7.00%	>	\$19,900				
	8.50%	>	\$39,900				

Sources: State income tax form, CCH State Tax Handbook

Maryland								
Single	2%	>	\$0	\$2,000 (o)	\$3,200	\$3,200	No	Yes (h)
	3%	>	\$1K					
	4%	>	\$2K					
	4.75%	>	\$3K					
	5%	>	\$150K					
	5.25%	>	\$300K					
	5.5%	>	\$500K					
Couple	2%	>	\$0	\$4,000 (o)	\$3,200	\$3,200		
	3%	>	\$1K					
	4%	>	\$2K					
	4.75%	>	\$3K					
	5%	>	\$200K					
	5.25%	>	\$350K					
	5.5%	>	\$500K					

Sources: State income tax form, CCH State Tax Handbook

Mass.								
	5.3%	>	\$0	n.a.	\$4,400	\$1,000	No	No

Sources: State income tax form, CCH State Tax Handbook

Michigan								
	4.35% of federal adjusted gross income with modification			n.a.	\$3,600	\$3,600	No	Yes (h)

Sources: State income tax form, CCH State Tax Handbook

Minn. (e)								
Single	5.35%	>	\$0	\$5,800 (p)	\$ 3,700 (p)	\$ 3,700 (p)	No	
	7.05%	>	\$23,100					
	7.85%	>	\$75,891					
Couple	5.35%	>	\$0	\$11600 (p)	\$ 3,700 (p)	\$ 3,700 (p)		
	7.05%	>	\$33,770					
	7.85%	>	\$134,170					

Sources: State income tax form, CCH State Tax Handbook

Mississippi								
Single	3%	>	\$0	\$2,300	\$6,000	\$1,500	No	No
	4%	>	\$5K					
	5%	>	\$10K					
Couple	3%	>	\$0	\$4,600	\$6,000	\$1,500		

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?
				Per Filer	Per Dependent		
	4%	>	\$5K				
	5%	>	\$10K				

Sources: State income tax form, CCH State Tax Handbook

Missouri (f)

Single	1.5%	>	\$0	\$5,700	\$2,100	\$1,200	Yes (k)	Yes (h)
	2%	>	\$1K					
	2.5%	>	\$2K					
	3%	>	\$3K					
	3.5%	>	\$4K					
	4%	>	\$5K					
	4.5%	>	\$6K					
	5%	>	\$7K					
	5.5%	>	\$8K					
	6%	>	\$9K					
Couple	1.5%	>	\$0	\$11,400	\$2,100	\$1,200		
	2%	>	\$1K					
	2.5%	>	\$2K					
	3%	>	\$3K					
	3.5%	>	\$4K					
	4%	>	\$5K					
	4.5%	>	\$6K					
	5%	>	\$7K					
	5.5%	>	\$8K					
	6%	>	\$9K					

Sources: State income tax form, CCH State Tax Handbook

Montana (e, f)

Single	1%	>	\$0	\$3,990	\$2,130	\$2,130	Yes (k)	No
	2%	>	\$2,600					
	3%	>	\$4,600					
	4%	>	\$6,900					
	5%	>	\$9,400					
	6%	>	\$12,100					
	6.9%	>	\$15,600					
Couple	1%	>	\$0	\$7,980	\$2,130	\$2,130		
	2%	>	\$2,600					
	3%	>	\$4,600					
	4%	>	\$6,900					
	5%	>	\$9,400					
	6%	>	\$12,100					
	6.9%	>	\$15,600					

Sources: State income tax form, CCH State Tax Handbook

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?	
				Per Filer	Per Dependent			
Single	2.56%	>	\$0	\$5,700	\$118	\$118	No	No
	3.57%	>	\$2,400					
	5.12%	>	\$17,500					
	6.84%	>	\$27K					
Couple	2.56%	>	\$0	\$11,400	\$118	\$118		
	3.57%	>	\$4,800					
	5.12%	>	\$35,000					
	6.84%	>	\$54,000					

Sources: State income tax form, CCH State Tax Handbook

Nevada

	None		n.a	n.a	n.a		
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New Hampshire (c)

Single	5%	>	\$0	\$2,400	n.a.	n.a.	No	No
Couple	5%	>	\$0	\$4,800	n.a.	n.a.		

Sources: State income tax form, CCH State Tax Handbook

New Jersey

Single	1.4%	>	\$0	n.a.	\$1,000	\$1,500	No	Yes (h)
	1.75%	>	\$20K					
	3.5%	>	\$35K					
	5.525%	>	\$40K					
	6.37%	>	\$75K					
	8.97%	>	\$500K					
Couple	1.40%	>	\$0	n.a.	\$1,000	\$1,500		
	1.75%	>	\$20K					
	2.45%	>	\$50K					
	3.50%	>	\$70K					
	5.525%	>	\$80K					
	6.37%	>	\$150K					
	8.97%	>	\$500K					

Sources: State income tax form, CCH State Tax Handbook

New Mexico

Single	1.7%	>	\$0	\$5,700	\$3,650	\$3,650	No	No
	3.2%	>	\$5,500					
	4.7%	>	\$11K					
	4.9%	>	\$16K					
Couple	1.7%	>	\$0	\$11,400	\$3,650	\$3,650		
	3.2%	>	\$8,000					
	4.7%	>	\$16,000					
	4.9%	>	\$24,000					

Sources: State income tax form, CCH State Tax Handbook

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?
				Per Filer	Per Dependent		

New York (g)

Single	4%	>	\$0	\$7,500	n.a.	\$1,000	No	Yes (h)
	4.5%	>	\$8K					
	5.25%	>	\$11K					
	5.9%	>	\$13K					
	6.85%	>	\$20K					
	7.85%	>	\$200K					
	8.97%	>	\$500K					
Couple	4%	>	\$0	\$15,000	n.a.	\$1,000		
	4.5%	>	\$16K					
	5.25%	>	\$22K					
	5.9%	>	\$26K					
	6.85%	>	\$40K					
	7.85%	>	\$300K					
	8.97%	>	\$500K					

Sources: State income tax form, CCH State Tax Handbook

North Carolina

Single	6%	>	\$0	\$3,000	(q)	(q)	No	No
	7%	>	\$12,750					
	7.75%	>	\$60K					
Couple	6%	>	\$0	\$6,000	(q)	(q)		
	7%	>	\$21,250					
	7.75%	>	\$100,000					

Sources: State income tax form, CCH State Tax Handbook

North Dakota (e)

Single	1.84%	>	\$0	\$5,800 (p)	\$ 3,700 (p)	\$ 3,700 (p)	No	No
	3.44%	>	\$34K					
	3.81%	>	\$82,400					
	4.42%	>	\$171,850					
	4.86%	>	\$373,650					
Couple	1.84%	>	\$0	\$11600 (p)	\$ 3,700 (p)	\$ 3,700 (p)		
	3.44%	>	\$57,700					
	3.81%	>	\$139,350					
	4.42%	>	\$212,300					
	4.86%	>	\$379,150					

Sources: State income tax form, CCH State Tax Handbook

Ohio

Single	0.587%	>	\$0	n.a.	\$1,550	\$1,550	No	Yes (h)
	1.174%	>	\$5K					
	2.348%	>	\$10K					
	2.935%	>	\$15K					

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?
				Per Filer	Per Dependent		
	3.521%	>	\$20K				
	4.109%	>	\$40K				
	4.695%	>	\$80K				
	5.451%	>	\$100K				
	5.925%	>	\$200K				
Couple	0.587%	>	\$0	n.a	\$1,550	\$1,550	
	1.174%	>	\$5K				
	2.348%	>	\$10K				
	2.935%	>	\$15K				
	3.521%	>	\$20K				
	4.109%	>	\$40K				
	4.695%	>	\$80K				
	5.451%	>	\$100K				
	5.925%	>	\$200K				

Sources: State income tax form, CCH State Tax Handbook

Oklahoma								
Single	0.5%	>	\$0	\$4,250	\$1,000	\$1,000	No	No
	1%	>	\$1,000					
	2%	>	\$2,500					
	3%	>	\$3,750					
	4%	>	\$4,900					
	5%	>	\$7,200					
	5.5%	>	\$8,700					
Couple	0.5%	>	\$0	\$8,500	\$1,000	\$1,000		
	1%	>	\$2,000					
	2%	>	\$5,000					
	3%	>	\$7,500					
	4%	>	\$9,800					
	5%	>	\$12,200					
	5.5%	>	\$15,000					

Sources: State income tax form, CCH State Tax Handbook

Oregon (e, f, j)								
Single	5%	>	\$0	\$1,950	\$179	\$179	Yes (k)	Yes (h)
	7%	>	\$3,100					
	9%	>	\$7,750					
	10.8%	>	\$125,000					
	11%	>	\$250,000					
Couple	5%	>	\$0	\$3,900	\$179	\$179		
	7%	>	\$6,200					
	9%	>	\$15,500					
	10.8%	>	\$250,000					
	11%	>	\$500,000					

Sources: State income tax form, CCH State Tax Handbook

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?
				Per Filer	Per Dependent		

Pennsylvania

	3.07%	>	\$0	n.a	n.a	n.a	No	Yes (h)
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Sources: State income tax form, CCH State Tax Handbook

Rhode Island (e)

Single	3.75%	>	\$0	\$7,500	\$3,500	\$3,500	No	No
	4.75%	>	\$55,000					
	5.99%	>	\$125,000					
Couple	3.75%	>	\$0	\$15,000	\$3,500	\$3,500		
	4.75%	>	\$55,000					
	5.99%	>	\$125,000					

Sources: State income tax form, CCH State Tax Handbook

South Carolina (e)

Single	0%	>	\$0	\$5,800 (p)	\$ 3,700 (p)	\$ 3,700 (p)	No	No
	3%	>	\$2,760					
	4%	>	\$5,520					
	5%	>	\$8,280					
	6%	>	\$11,040					
	7%	>	\$13,800					
Couple	0%	>	\$0	\$11600 (p)	\$ 3,700 (p)	\$ 3,700 (p)		
	3%	>	\$2,760					
	4%	>	\$5,520					
	5%	>	\$8,280					
	6%	>	\$11,040					
	7%	>	\$13,800					

Sources: State income tax form, CCH State Tax Handbook

South Dakota

	None			n.a	n.a	n.a		
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Tenn.(c)

	6%	>	\$0	n.a	\$1,250	n.a	No	No
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Sources: State income tax form, CCH State Tax Handbook

Texas

	None			n.a	n.a	n.a		
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Utah

	5%	>	\$0	(l)	\$2,738	\$2,738	No	No
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Sources: State income tax form, CCH State Tax Handbook

Vermont (e)

Type of Tax Return	Rates		Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?
					Per Filer	Per Dependent		
Single	3.55%	>	\$0	\$5,800 (p)	\$ 3,700 (p)	\$ 3,700 (p)	No	No
	6.8%	>	\$34,500					
	7.80%	>	\$83,600					
	8.8%	>	\$174,400					
	8.95%	>	\$379,150					
Couple	3.55%	>	\$0	\$11600 (p)	\$ 3,700 (p)	\$ 3,700 (p)		
	6.8%	>	\$57,650					
	7.80%	>	\$139,350					
	8.8%	>	\$212,300					
	8.95%	>	\$379,150					

Sources: State income tax form, CCH State Tax Handbook

Virginia								
Single	2%	>	\$0	\$3,000	\$930	\$930	No	No
	3%	>	\$3K					
	5%	>	\$5K					
	5.75%	>	\$17K					
Couple	2%	>	\$0	\$6,000	\$930	\$930		
	3%	>	\$3K					
	5%	>	\$5K					
	5.75%	>	\$17K					

Sources: State income tax form, CCH State Tax Handbook

Washington								
			None	n.a	n.a	n.a		

West Virginia								
Single	3%	>	\$0	n.a	\$2,000	\$2,000	No	No
	4%	>	\$10K					
	4.5%	>	\$25K					
	6%	>	\$40K					
	6.5%	>	\$60K					
Couple	3%	>	\$0	n.a	\$2,000	\$2,000		
	4%	>	\$10K					
	4.5%	>	\$25K					
	6%	>	\$40K					
	6.5%	>	\$60K					

Sources: State income tax form, CCH State Tax Handbook

Wisconsin (e)								
Single	4.6%	>	\$0	\$9,410 (m)	\$700	\$700	No	No
	6.15%	>	\$10,180					
	6.5%	>	\$20,360					
	6.75%	>	\$152,740					

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?
				Per Filer	Per Dependent		
	7.75%	>	\$224,210				
Couple	4.6%	>	\$0	\$16,940 (m)	\$700	\$700	
	6.15%	>	\$13,580				
	6.5%	>	\$27,150				
	6.75%	>	\$203,650				
	7.75%	>	\$298,940				

Sources: State income tax form, CCH State Tax Handbook

Wyoming							
		None		n.a	n.a	n.a	

D.C.							
Single	4%	>	\$0	\$2,000	\$1,675	\$1,675	No
	6%	>	\$10K				
	8.5%	>	\$40K				
Couple	4%	>	\$0	\$4,000	\$1,675	\$1,675	
	6%	>	\$10K				
	8.5%	>	\$40K				

Sources: Local income tax form, CCH State Tax Handbook

(a) 2010 brackets

(b) On January 12, 2011, Illinois increased its rate from 3% to 5%, retroactive to January 1, 2011.

(c) Applies to interest and dividend income only.

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

(e) Bracket levels adjusted for inflation each year. Release dates for tax bracket inflation adjustments vary by state fall after the end of the applicable tax year. California, Iowa, and Wisconsin brackets apply to tax year 2009. All other brackets listed are for tax year 2010.

(f) These states allow some or all of federal income tax paid to be deducted from state taxable income.

(g) New York added two income tax brackets (7.85% and 8.97%), retroactive to January 1, 2009. The new rates will be in effect for 3 years.

(h) Local rates are excluded; 14 states have county or city level income taxes. In each of these states the average rate for counties and large municipalities, weighted by total personal income within each jurisdiction, is: 0.19% in Ala.; 0.06% in Ark.; 0.16% in Del.; 1.16% in Ind.; 0.3% in Iowa.; 0.76% in Ky.; 2.98% in Md.; 0.44% in Mich.; 0.12% in Mo.; 0.09% in N.J.; 1.7% in N.C.; 1.82% in Ohio; 0.36% in Ore.; and 1.25% in Pa (weighted local rates are from Tax Foundation Background Paper, No. 6 "State Business Tax Climate Index").

(j) Oregon approved the addition of two new brackets retroactive to January 1, 2009 and expiring December 31, 2011 on Income over \$125,000 and 11% on Income over \$250,000. After 2011, the 10.8% rate will drop to 9.9% and the top bracket will be eliminated.

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

(l) The standard deduction is taken in the form of a nonrefundable credit of 6% of the federal standard or itemized amount, excluding the deduction for state or local income tax. This credit phases out at 1.3 cents per dollar above AGI (\$25,070 for married couples). For 2011 the federal standard deduction is \$5,800 for single filers and \$11,600 for joint filers.

(m) standard deduction phases out to zero at \$91,977 for single, \$104,691 for joint

(n) Standard deduction and personal exemptions are combined: \$4,500 for single and married filing

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?
				Per Filer	Per Depen- dent		

separately; \$9,000 married filing jointly and head of household.

(o) 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.

(p) Deduction or exemption tied to federal tax system. Federal deductions and exemptions are indexed for inflation.

(q) Federal taxable income (AGI less all deductions and exemptions) is the starting point for determining North Carolina taxable income. Filers must make an adjustment on the North Carolina return for the difference in the NC and federal personal exemption. For tax year 2010 single filers with income less than \$60,000 (\$100,000 for married filing jointly) must add \$1,150 to their taxable income. If the filer's income is over the applicable threshold \$1,650 must be added to their taxable income.

(r) Tax Credit

Tax Foundation
 Ph: (202) 4646200
www.taxfoundation.org

State Individual Income Tax Rates, As of July 1, 2012

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?	
				Per Filer	Per Dependent			
Alabama (a, f)								
Single	2%	>	\$0	\$2,500 (b)	\$1,500	\$1,000 (b)	Yes	Yes (h)
	4%	>	\$500					
	5%	>	\$3,000					
Couple	2%	>	\$0	\$7,500 (b)	\$1,500	\$1,000 (b)		
	4%	>	\$1,000					
	5%	>	\$6,000					

Sources: State income tax form, CCH State Tax Handbook, Ala. Code § 40-18-5, -15, -19 (2012).

Alaska							
All		None	n.a.	n.a.	n.a.	n.a.	n.a.

Arizona (a)								
Single	2.59%	>	\$0	\$4,703	\$2,100	\$2,300 (g)	No	No
	2.88%	>	\$10,000					
	3.36%	>	\$25,000					
	4.24%	>	\$50,000					
	4.54%	>	\$150,000					
Couple	2.59%	>	\$0	\$9,406	\$2,100	\$2,300 (g)		
	2.88%	>	\$20,000					
	3.36%	>	\$50,000					
	4.24%	>	\$100,000					
	4.54%	>	\$300,000					

Sources: State income tax form, CCH State Tax Handbook, Ariz. Rev. Stat. Ann. § 43-1011, -1023, -1043 (2012).

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?
				Per Filer	Per Dependent		
Arkansas (d, e)							
Single	1%	>	\$0	\$2,000	\$23 (r)	\$23 (r)	No Yes (h)
	2.5%	>	\$4,000				
	3.5%	>	\$8,000				
	4.5%	>	\$11,900				
	6%	>	\$19,900				
	7%	>	\$33,200				
Couple	1%	>	\$0	\$4,000	\$23 (r)	\$23 (r)	
	2.5%	>	\$4,000				
	3.5%	>	\$8,000				
	4.5%	>	\$11,900				
	6%	>	\$19,900				
	7%	>	\$33,200				

Sources: State income tax form, CCH State Tax Handbook, Ark. Code Ann. § 26-51-201, -430, -501 (2012).

California (a, e)							
Single	1.0%	>	\$0	\$3,769	\$102 (r, s)	\$315 (r, s)	No No
	2.0%	>	\$7,316				
	4.0%	>	\$17,346				
	6.0%	>	\$27,377				
	8.0%	>	\$38,004				
	9.3%	>	\$48,029				
	10.3%	>	\$1,000,000				
Couple	1.0%	>	\$0	\$7,538	\$102 (r, s)	\$315 (r, s)	
	2.0%	>	\$14,632				
	4.0%	>	\$34,692				
	6.0%	>	\$54,754				
	8.0%	>	\$76,008				
	9.3%	>	\$96,058				
	10.3%	>	\$1,000,000				

Sources: State income tax form, CCH State Tax Handbook, Cal. Revenue and Taxation Code § 17041, 17043, 17045, 17054, 17073.5 (2012).

Colorado							
Colorado	4.63% of federal taxable income		n.a	n.a	n.a	No	No

Sources: State income tax form, CCH State Tax Handbook, Colo. Rev. Stat. § 39-22-104 (2012).

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?
				Per Filer	Per Dependent		
Connecticut (a, t)							
Single	3.00%	>	\$0	n.a	\$13,000 (u)	\$0	No
	5.00%	>	\$10,000				
	5.50%	>	\$50,000				
	6.00%	>	\$100,000				
	6.50%	>	\$200,000				
	6.70%	>	\$250,000				
Couple	3.00%	>	\$0	n.a	\$13,000 (u)	\$0	
	5.00%	>	\$20,000				
	5.50%	>	\$100,000				
	6.00%	>	\$200,000				
	6.50%	>	\$400,000				
	6.70%	>	\$500,000				

Sources: State income tax form, CCH State Tax Handbook, Conn. Gen. Stat. § 12-700 (2012).

Delaware (v)							
Type of Tax Return	Rates	Brackets	Standard Deduction	Per Filer	Per Dependent	Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?
Single	2.2%	>	\$2,000	\$3,250	\$110 (r)	\$110 (r)	No
	3.9%	>	\$5,000				Yes (h)
	4.8%	>	\$10,000				
	5.2%	>	\$20,000				
	5.55%	>	\$25,000				
	6.75%	>	\$60,000				
Couple	2.2%	>	\$2,000	\$6,500	\$110 (r)	\$110 (r)	
	3.9%	>	\$5,000				
	4.8%	>	\$10,000				
	5.2%	>	\$20,000				
	5.55%	>	\$25,000				
	6.75%	>	\$60,000				

Sources: State income tax form, CCH State Tax Handbook, Del. Code Ann. Tit. 30, § 1102, 1108, 1110 (2012).

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?
				Per Filer	Per Dependent		
Florida							
	None		n.a	n.a	n.a	n.a	
Georgia							
Single	1%	>	\$0	\$2,300	\$2,700	\$3,000	No
	2%	>	\$750				
	3%	>	\$2,250				
	4%	>	\$3,750				
	5%	>	\$5,250				
	6%	>	\$7,000				
Couple	1%	>	\$0	\$3,000	\$7,400	\$3,000	
	2%	>	\$1,000				
	3%	>	\$3,000				
	4%	>	\$5,000				
	5%	>	\$7,000				
	6%	>	\$10,000				

Sources: State income tax form, CCH State Tax Handbook, Ga. Code Ann. § 48-7-20, -26, -27 (2012), 2012 Ga. Laws Act 607, H.B. 386 (Approved April 19, 2012)

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?	
				Per Filer	Per Dependent			
Hawaii (w)								
Single	1.4%	>	\$0	\$2,000	\$1,040	\$1,040	No	No
	3.2%	>	\$2,400					
	5.5%	>	\$4,800					
	6.4%	>	\$9,600					
	6.8%	>	\$14,400					
	7.2%	>	\$19,200					
	7.6%	>	\$24,000					
	7.9%	>	\$36,000					
	8.25%	>	\$48,000					
	9%	>	\$150,000					
	10%	>	\$175,000					
	11%	>	\$200,000					
Couple	1.4%	>	\$0	\$4,000	\$1,040	\$1,040		
	3.2%	>	\$4,800					
	5.5%	>	\$9,600					
	6.4%	>	\$19,200					
	6.8%	>	\$28,800					
	7.2%	>	\$38,400					
	7.6%	>	\$48,000					
	7.9%	>	\$72,000					
	8.25%	>	\$96,000					
	9%	>	\$300,000					
	10%	>	\$350,000					
	11%	>	\$400,000					

Sources: State income tax form, CCH State Tax Handbook, Haw. Rev. Stat. § 235-2.4, 235-51, 235-54 (2012).

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?
				Per Filer	Per Dependent		
Idaho (e)							
Single	1.6%	> \$0	\$5,950	\$3,800	\$3,800	No	No
	3.6%	> \$1,380					
	4.1%	> \$2,760					
	5.1%	> \$4,140					
	6.1%	> \$5,520					
	7.1%	> \$6,900					
	7.4%	> \$10,350					
Couple	1.6%	> \$0	\$11,900	\$3,800	\$3,800		
	3.6%	> \$2,760					
	4.1%	> \$5,520					
	5.1%	> \$8,280					
	6.1%	> \$11,040					
	7.1%	> \$13,800					
	7.4%	> \$20,700					

Sources: State income tax form, CCH State Tax Handbook, Idaho State Tax Commission, Idaho Code Ann. 63-3022, 3022N, 3024 (2012).

Illinois

5% of federal adjusted gross income with modification	n.a	\$2,000	\$2,000	No	No
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Sources: State income tax form, CCH State Tax Handbook, Ill. Comp. Stat. 5/201, 5/203, 5/204 (2012).

Indiana

3.4% of federal adjusted gross income with modification	n.a	\$1,000	\$1,000 (x)	No	Yes (h)
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Sources: State income tax form and instructions, CCH State Tax Handbook, Ind. Code 6-3-2-1, 6-3-1-3.5 (2012).

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?
				Per Filer	Per Dependent		
Iowa (e, f)							
Single	0.36%	> \$0	\$1,860	\$40 (r)	\$40 (r)	Yes	Yes (h)
	0.72%	> \$1,469					
	2.43%	> \$2,938					
	4.50%	> \$5,876					
	6.12%	> \$13,221					
	6.48%	> \$22,035					
	6.80%	> \$29,380					
	7.92%	> \$44,070					
	8.98%	> \$66,105					
Couple	0.36%	> \$0	\$4,590	\$40 (r)	\$40 (r)		
	0.72%	> \$1,469					
	2.43%	> \$2,938					
	4.50%	> \$5,876					
	6.12%	> \$13,221					
	6.48%	> \$22,035					
	6.80%	> \$29,380					
	7.92%	> \$44,070					
	8.98%	> \$66,105					

Sources: State income tax form, CCH State Tax Handbook, Iowa Department of Revenue 2012 Tax Rate Update, Iowa Code 422.9, 422.12 (2012).

Kansas							
Single	3.5%	> \$0	\$3,000	\$2,250	\$2,250	No	No
	6.25%	> \$15,000					
	6.45%	> \$30,000					
Couple	3.50%	> \$0	\$6,000	\$2,250	\$2,250		
	6.25%	> \$30,000					
	6.45%	> \$60,000					

Sources: State income tax form, CCH State Tax Handbook

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?	
				Per Filer	Per Dependent			
Kentucky								
Single	2%	>	\$0	\$2,290	\$20 (r)	\$20 (r)	No	Yes (h)
	3%	>	\$3,000					
	4%	>	\$4,000					
	5%	>	\$5,000					
	5.8%	>	\$8,000					
	6%	>	\$75,000					
Couple	2%	>	\$0	\$2,290	\$20 (r)	\$20 (r)		
	3%	>	\$3,000					
	4%	>	\$4,000					
	5%	>	\$5,000					
	5.8%	>	\$8,000					
	6%	>	\$75,000					

Sources: State income tax form, CCH State Tax Handbook, Kentucky Tax Alert vol. 30, no. 5, Ky. Rev. Stat. Ann. 141.020, 141.081 (2012).

Louisiana (f)								
Single	2%	>	\$0	n.a.	\$ 4,500 (n)	\$1,000	Yes	No
	4%	>	\$12,500					
	6%	>	\$50,000					
Couple	2%	>	\$0	n.a.	\$ 9,000 (n)	\$1,000		
	4%	>	\$25,000					
	6%	>	\$100,000					

Sources: State income tax form, CCH State Tax Handbook, La. Rev. Stat. Ann. 47:32, 47:55, 47:294 (2011).

Maine (e)								
Single	2.00%	>	\$0	\$5,950	\$2,850	\$2,850	No	No
	4.50%	>	\$5,100					
	7.00%	>	\$10,150					
	8.50%	>	\$20,350					
Couple	2.00%	>	\$0	\$11,900	\$2,850	\$2,850		
	4.50%	>	\$10,200					
	7.00%	>	\$20,350					
	8.50%	>	\$40,700					

Sources: State income tax form, CCH State Tax Handbook, Maine Tax Alert vol. 21, no. 7.

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?
				Per Filer	Per Dependent		
Maryland							
Single	2%	> \$ -	\$2,000 (o)	\$3,200 (y)	\$3,200 (y)	No	Yes (h)
	3%	> \$ 1,000					
	4%	> \$ 2,000					
	4.75%	> \$ 3,000					
	5%	> \$ 100,000					
	5.25%	> \$ 125,000					
	5.5%	> \$ 150,000					
	5.75%	> \$ 250,000					
Couple	2%	> \$ -	\$4,000 (o)	\$3,200 (y)	\$3,200 (y)		
	3%	> \$ 1,000					
	4%	> \$ 2,000					
	4.75%	> \$ 3,000					
	5%	> \$ 150,000					
	5.25%	> \$ 175,000					
	5.5%	> \$ 225,000					
	5.75%	> \$ 300,000					

Sources: State income tax form and instructions, CCH State Tax Handbook, Md. Code Ann., Tax-Gen 10-105, 10-211, 10-217 (2012).

Mass. (a)							
	5.25%	> \$0	n.a.	\$4,400	\$1,000	No	No

Sources: State income tax form, CCH State Tax Handbook, Massachusetts Department of Revenue

Michigan (a)							
	4.35% of federal adjusted gross income with modification		n.a.	\$3,700 (z)	\$3,700 (z)	No	Yes (h)

Sources: State income tax form, CCH State Tax Handbook, Mich. Comp. Laws 206.51 (2012).

Minn. (e)							
Single	5.35%	> \$0	\$5,950 (p)	\$3,800 (p)	\$3,800 (p)	No	
	7.05%	> \$23,670					
	7.85%	> \$77,730					
Couple	5.35%	> \$0	\$11,900 (p)	\$3,800 (p)	\$3,800 (p)		
	7.05%	> \$34,590					
	7.85%	> \$137,430					

Sources: State income tax form, CCH State Tax Handbook, Minnesota Revenue News Release Dec. 15, 2011, Rev. Proc. 11-52, 2011-45 I.R.B. 701.

Type of Tax Return	Rates	Brackets	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?		
			Standard Deduction	Per Filer			Per Dependent	
Mississippi								
Single	3%	>	\$0	\$2,300	\$6,000	\$1,500	No	No
	4%	>	\$5,000					
	5%	>	\$10,000					
Couple	3%	>	\$0	\$4,600	\$6,000	\$1,500		
	4%	>	\$5,000					
	5%	>	\$10,000					

Sources: State income tax form, CCH State Tax Handbook, Miss. Code Ann. 27-7-5, -17, -21 (2012).

Missouri (f)								
Single	1.5%	>	\$0	\$5,950	\$2,100	\$1,200	Yes (k)	Yes (h)
	2%	>	\$1,000					
	2.5%	>	\$2,000					
	3%	>	\$3,000					
	3.5%	>	\$4,000					
	4%	>	\$5,000					
	4.5%	>	\$6,000					
	5%	>	\$7,000					
	5.5%	>	\$8,000					
	6%	>	\$9,000					
Couple	1.5%	>	\$0	\$11,900	\$2,100	\$1,200		
	2%	>	\$1,000					
	2.5%	>	\$2,000					
	3%	>	\$3,000					
	3.5%	>	\$4,000					
	4%	>	\$5,000					
	4.5%	>	\$6,000					
	5%	>	\$7,000					
	5.5%	>	\$8,000					
	6%	>	\$9,000					

Sources: State income tax form, CCH State Tax Handbook, Mo. Rev. Stat. 143.011, 143.131, 143.151, 143.161, 143.171 (2012), Rev. Proc. 11-52, 2011-45 I.R.B. 701.

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?
				Per Filer	Per Dependent		

Montana (a, e, f)

Single	1%	>	\$0	\$4,110 (aa)	\$2,190	\$2,190	Yes (k)	No
	2%	>	\$2,700					
	3%	>	\$4,700					
	4%	>	\$7,200					
	5%	>	\$9,700					
	6%	>	\$12,500					
	6.9%	>	\$16,000					
Couple	1%	>	\$0	\$8,220 (aa)	\$2,190	\$2,190		
	2%	>	\$2,700					
	3%	>	\$4,700					
	4%	>	\$7,200					
	5%	>	\$9,700					
	6%	>	\$12,500					
	6.9%	>	\$16,000					

Sources: State income tax form, CCH State Tax Handbook, Mont. Code Ann. 15-30-2103, -2114, -2131, -2132 (2011).

Nebraska

Single	2.56%	>	\$0	\$5,950	\$123 (r)	\$123 (r)	No	No
	3.57%	>	\$2,400					
	5.12%	>	\$17,500					
	6.84%	>	\$27,000					
Couple	2.56%	>	\$0	\$11,900	\$123 (r)	\$123 (r)		
	3.57%	>	\$4,800					
	5.12%	>	\$35,000					
	6.84%	>	\$54,000					

Sources: State income tax form, CCH State Tax Handbook, Nebraska Individual Estimated Income Tax Payment Booklet.

Nevada

	None		n.a	n.a	n.a			
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New Hampshire (c)

Single	5%	>	\$0	n.a.	\$ 2,400	n.a.	No	No
Couple	5%	>	\$0	n.a.	\$ 4,800	n.a.		

Sources: State income tax form, CCH State Tax Handbook, N.H. Rev. Stat. Ann. 77:1, 77:3, 77:5 (2012).

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?	
				Per Filer	Per Dependent			
New Jersey								
Single	1.4%	>	\$0	n.a.	\$1,000	\$1,500	No	Yes (h)
	1.75%	>	\$20,000					
	3.5%	>	\$35,000					
	5.525%	>	\$40,000					
	6.37%	>	\$75,000					
	8.97%	>	\$500,000					
Couple	1.40%	>	\$0	n.a.	\$1,000	\$1,500		
	1.75%	>	\$20,000					
	2.45%	>	\$50,000					
	3.50%	>	\$70,000					
	5.525%	>	\$80,000					
	6.37%	>	\$150,000					
	8.97%	>	\$500,000					

Sources: State income tax form, CCH State Tax Handbook, N.J. Stat. Ann. 54A:2-1, 54A:3-1 (2012).

New Mexico								
Single	1.7%	>	\$0	\$5,950	\$3,800	\$3,800	No	No
	3.2%	>	\$5,500					
	4.7%	>	\$11,000					
	4.9%	>	\$16,000					
Couple	1.7%	>	\$0	\$11,900	\$3,800	\$3,800		
	3.2%	>	\$8,000					
	4.7%	>	\$16,000					
	4.9%	>	\$24,000					

Sources: State income tax form, CCH State Tax Handbook, N.M. Stat. 7-2-2, -7 (2012), Rev. Proc. 11-52, 2011-45 I.R.B. 701.

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?
				Per Filer	Per Dependent		

New York								
Single	4%	>	\$0	\$7,500	n.a.	\$1,000	No	Yes (h)
	4.5%	>	\$8,000					
	5.25%	>	\$11,000					
	5.9%	>	\$13,000					
	6.45%	>	\$20,000					
	6.65%	>	\$75,000					
	6.85%	>	\$200,000					
	8.82%	>	\$1,000,000					
Couple	4%	>	\$0	\$15,000	n.a.	\$1,000		
	4.5%	>	\$16,000					
	5.25%	>	\$22,000					
	5.9%	>	\$26,000					
	6.45%	>	\$40,000					
	6.65%	>	\$150,000					
	6.85%	>	\$300,000					
	8.82%	>	\$2,000,000					

Sources: State income tax form, CCH State Tax Handbook, N.Y. Tax Law 601, 614, 616 (2012), TSB-M-87(11).

North Carolina								
Single	6%	>	\$0	\$3,000	\$2,500 (q)	\$2,500 (q)	No	No
	7%	>	\$12,750					
	7.75%	>	\$60,000					
Couple	6%	>	\$0	\$6,000	\$2,500 (q)	\$2,500 (q)		
	7%	>	\$21,250					
	7.75%	>	\$100,000					

Sources: State income tax form, CCH State Tax Handbook, N.C. Gen. Stat. 105-134.2, -134.6 (2011).

North Dakota (e)								
Single	1.51%	>	\$0	\$5,950 (bb)	\$ 3,800 (bb)	\$ 3,800 (bb)	No	No
	2.82%	>	\$35,350					
	3.13%	>	\$85,650					
	3.63%	>	\$178,650					
	3.99%	>	\$388,350					
Couple	1.51%	>	\$0	\$11,900 (bb)	\$ 3,800 (bb)	\$ 3,800 (bb)		
	2.82%	>	\$59,100					
	3.13%	>	\$142,700					
	3.63%	>	\$217,450					
	3.99%	>	\$388,350					

Sources: State income tax form and 2012 estimated tax schedule, CCH State Tax Handbook, N.D. Cent. Code 57-38-30.3 (2011), Rev. Proc. 11-52, 2011-45 I.R.B. 701.

Type of Tax Return	Rates	Brackets	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?		
			Standard Deduction	Per Filer			Per Dependent	
Ohio (a, e)								
Single	0.587%	>	\$0	n.a	\$1,650	\$1,650	No	Yes (h)
	1.174%	>	\$5,100					
	2.348%	>	\$10,200					
	2.935%	>	\$15,350					
	3.521%	>	\$20,450					
	4.109%	>	\$40,850					
	4.695%	>	\$81,650					
	5.451%	>	\$102,100					
	5.925%	>	\$204,200					
Couple	0.587%	>	\$0	n.a	\$1,650	\$1,650		
	1.174%	>	\$5,100					
	2.348%	>	\$10,200					
	2.935%	>	\$15,350					
	3.521%	>	\$20,450					
	4.109%	>	\$40,850					
	4.695%	>	\$81,650					
	5.451%	>	\$102,100					
	5.925%	>	\$204,200					

Sources: State income tax form, CCH State Tax Handbook, Ohio Rev. Code Ann. 5747.02, 5747.022 (2012)

Oklahoma								
Single	0.5%	>	\$0	\$5,950 (p)	\$1,000	\$1,000	No	No
	1%	>	\$1,000					
	2%	>	\$2,500					
	3%	>	\$3,750					
	4%	>	\$4,900					
	5%	>	\$7,200					
	5.25% (cc)	>	\$8,700					
Couple	0.5%	>	\$0	\$11,900 (p)	\$1,000	\$1,000		
	1%	>	\$2,000					
	2%	>	\$5,000					
	3%	>	\$7,500					
	4%	>	\$9,800					
	5%	>	\$12,200					
	5.25% (cc)	>	\$15,000					

Sources: State income tax form, CCH State Tax Handbook, Okla. Stat. tit. 68, 2355, 2355.1A, 2358 (2012), Rev. Proc. 11-52, 2011-45 I.R.B. 701.

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?	
				Per Filer	Per Dependent			
Oregon (e, f, j)								
Single	5%	>	\$0	\$2,025	\$183 (r)	\$183 (r)	Yes (k)	Yes (h)
	7%	>	\$3,150					
	9%	>	\$7,950					
	9.9%	>	\$125,000					
Couple	5%	>	\$0	\$4,055	\$183 (r)	\$183 (r)		
	7%	>	\$6,300					
	9%	>	\$15,900					
	9.9%	>	\$250,000					

Sources: State income tax form, CCH State Tax Handbook, Or. Rev. Stat. 316.037, 316.085, 316.680, 316.695 (2012), Oregon Legislative Revenue Office Research Report #1-12.

Pennsylvania								
	3.07%	>	\$0	n.a	n.a	n.a	No	Yes (h)

Sources: State income tax form, CCH State Tax Handbook

Rhode Island (e)								
Single	3.75%	>	\$0	\$7,800	\$3,650 (dd)	\$3,650 (dd)	No	No
	4.75%	>	\$57,150					
	5.99%	>	\$129,900					
Couple	3.75%	>	\$0	\$15,600	\$3,650 (dd)	\$3,650 (dd)		
	4.75%	>	\$57,150					
	5.99%	>	\$129,900					

Sources: State income tax form, CCH State Tax Handbook, Rhode Island Division of Taxation 2012 Update.

South Carolina (e)								
Single	0%	>	\$0	\$5,950 (p)	\$3,800 (p)	\$3,800 (p)	No	No
	3%	>	\$2,800					
	4%	>	\$5,600					
	5%	>	\$8,400					
	6%	>	\$11,200					
	7%	>	\$14,000					
Couple	0%	>	\$0	\$11,900 (p)	\$3,800 (p)	\$3,800 (p)		
	3%	>	\$2,800					
	4%	>	\$5,600					
	5%	>	\$8,400					
	6%	>	\$11,200					
	7%	>	\$14,000					

Sources: State income tax form, CCH State Tax Handbook, 2012 Declaration of Estimated Tax for Individuals, Form SC1040-ES, Rev. Proc. 11-52, 2011-45 I.R.B. 701.

South Dakota								
	None			n.a	n.a	n.a		

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?	
				Per Filer	Per Dependent			
Tenn. (c)								
	6%	>	\$0	n.a	\$1,250	n.a	No	No

Sources: State income tax form, CCH State Tax Handbook

Texas								
		None	n.a	n.a	n.a			

Utah (a)								
	5%	>	\$0	(l)	\$2,775	\$2,775	No	No

Sources: State income tax form, CCH State Tax Handbook

Vermont (e)								
Single	3.55%	>	\$0	\$5,950 (p)	\$ 3,800 (p)	\$ 3,800 (p)	No	No
	6.8%	>	\$35,350					
	7.80%	>	\$85,650					
	8.8%	>	\$178,650					
	8.95%	>	\$388,350					
Couple	3.55%	>	\$0	\$11,900 (p)	\$ 3,800 (p)	\$ 3,800 (p)		
	6.8%	>	\$59,050					
	7.80%	>	\$142,700					
	8.8%	>	\$217,450					
	8.95%	>	\$388,350					

Sources: State income tax form, CCH State Tax Handbook, 2012 Estimated Tax Payment Form

Virginia								
Single	2%	>	\$0	\$3,000	\$930	\$930	No	No
	3%	>	\$3,000					
	5%	>	\$5,000					
	5.75%	>	\$17,000					
Couple	2%	>	\$0	\$6,000	\$930	\$930		
	3%	>	\$3,000					
	5%	>	\$5,000					
	5.75%	>	\$17,000					

Sources: State income tax form, CCH State Tax Handbook

Washington								
		None	n.a	n.a	n.a			

Type of Tax Return	Rates	Brackets	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?		
			Standard Deduction	Per Filer			Per Dependent	
West Virginia								
Single	3%	>	\$0	n.a	\$2,000	\$2,000	No	No
	4%	>	\$10,000					
	4.5%	>	\$25,000					
	6%	>	\$40,000					
	6.5%	>	\$60,000					
Couple	3%	>	\$0	n.a	\$2,000	\$2,000		
	4%	>	\$10,000					
	4.5%	>	\$25,000					
	6%	>	\$40,000					
	6.5%	>	\$60,000					

Sources: State income tax form, CCH State Tax Handbook

Wisconsin (e)								
Single	4.6%	>	\$0	\$9,760 (m)	\$700	\$700	No	No
	6.15%	>	\$10,570					
	6.5%	>	\$21,130					
	6.75%	>	\$158,500					
	7.75%	>	\$232,660					
Couple	4.6%	>	\$0	\$17,580 (m)	\$700	\$700		
	6.15%	>	\$14,090					
	6.5%	>	\$28,180					
	6.75%	>	\$211,330					
	7.75%	>	\$310,210					

Sources: State income tax form, CCH State Tax Handbook, 2012 Estimated Income Tax Instructions

Wyoming								
			None	n.a	n.a	n.a		

D.C.								
Single	4%	>	\$0	\$2,000	\$1,675	\$1,675	No	No
	6%	>	\$10,000					
	8.5%	>	\$40,000					
	8.95%	>	\$350,000					
Couple	4%	>	\$0	\$4,000	\$1,675	\$1,675		
	6%	>	\$10,000					
	8.5%	>	\$40,000					
	8.95%	>	\$350,000					

Sources: Local income tax form, CCH State Tax Handbook, 2012 D.C. Tax Facts

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?
				Per Filer	Per Dependent		

(a) 2011 tax information

(b) For single taxpayers with AGI below \$20,000 the standard deduction is \$2,500. This standard deduction amount is reduced by \$25 for every additional \$500 of AGI, not to fall below \$2,000. For Married Filing Joint taxpayers with AGI below \$20,000, the standard deduction is \$7,500. This standard deduction amount is reduced by \$175 for every additional \$500, not to fall below \$4,000. For all taxpayers claiming a dependent with AGI below \$20,000, the dependent exemption is \$1,000. This amount is reduced to \$500 per dependent for taxpayers with AGI above \$20,000 and below \$100,000. For taxpayers with over \$100,000 AGI, the dependent exemption is \$300 per dependent.

(c) Applies to interest and dividend income only.

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

(e) Bracket levels adjusted for inflation each year. Release dates for tax bracket inflation adjustments vary by state and may fall after the end of the applicable tax year.

(f) These states allow some or all of federal income tax paid to be deducted from state taxable income.

(g) Ariz. Rev. Stat. Ann. § 43-1023 (2012).

(h) Local rates are excluded; 14 states have county or city level income taxes. In each of these states the average rate for counties and large municipalities, weighted by total personal income within each jurisdiction, is: 0.19% in Ala.; 0.06% in Ark.; 0.16% in Del.; 1.16% in Ind.; 0.3% in Iowa.; 0.76% in Ky.; 2.98% in Md.; 0.44% in Mich.; 0.12% in Mo.; 0.09% in N.J.; 1.7% in N.Y.; 1.82% in Ohio; 0.36% in Ore.; and 1.25% in Pa (weighted local rates are from Tax Foundation Background Paper, No. 60, "2011 State Business Tax Climate Index").

(j) Oregon's two additional tax brackets retroactive to January 1, 2009 expired December 31, 2011. For 2012, the 10.8% rate will drop to 9.9% and the top bracket will be eliminated.

(k) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and Montana, and to \$5,950 in Oregon.

(l) The standard deduction is taken in the form of a nonrefundable credit of 6% of the federal standard or itemized deduction amount, excluding the deduction for state or local income tax. This credit phases out (in 2011) at 1.3 cents per dollar above \$12,720 of AGI (\$25,440 for married couples). For 2011 the federal standard deduction is \$5,950 for single filers and \$11,900 for joint filers.

(m) The standard deduction phases out by 12% at \$14,069 for single and 19.778% at 19,750 for married filing joint. The standard deduction phases out to zero at \$95,403 for single, \$108,637 for joint.

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

(o) 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.

(p) Deduction or exemption tied to federal tax system. Federal deductions and exemptions are indexed for inflation.

(q) Federal taxable income (AGI less all deductions and exemptions) is the starting point for determining North Carolina taxable income. North Carolina permits exemptions of \$2,500 (passed down to \$2,000 above AGI of \$60,000 (\$100,000 MFJ). Filers must make an adjustment on the North Carolina return for the difference in the NC and federal personal exemption. For tax year 2012 single filers with income less than \$60,000 (\$100,000 for married filing jointly) must add \$1,300 to their taxable income. If the filer's income is over the applicable threshold \$1,800 must be added to their taxable income.

Type of Tax Return	Rates	Brackets	Personal Exemptions		Deduct Federal Tax Payment on State Return?	Local Income Taxes Added?
			Standard Deduction	Per Filer		
(r) Tax Credit						

(s) Exemption credits begin phasing out for single taxpayers at AGI above \$166,565 and for MFJ \$333,134.

(t) Connecticut has a complex set of phase-out provisions. For each single taxpayer whose Connecticut AGI exceeds \$56,500, the amount of the taxpayer's Connecticut taxable income to which the 3% tax rate applies shall be reduced by \$1,000 for each \$5,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds said amount. Any such amount will have a tax rate of 5% instead of 3%. Additionally, each single taxpayer whose Connecticut AGI exceeds \$200,000 shall pay an amount equal to \$75 for each \$5,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds \$200,000, up to a maximum payment of \$2,250. For each MFJ taxpayer whose Connecticut AGI exceeds \$100,500, the amount of the taxpayer's Connecticut taxable income to which the 3% tax rate applies shall be reduced by \$2,000 for each \$5,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds said amount. Any such amount of Connecticut taxable income to which, as provided in the preceding sentence, the 3% tax rate does not apply shall be an amount to which the 5% tax rate shall apply. For each MFJ taxpayer whose Connecticut AGI exceeds \$400,000 dollars shall pay, in addition to the amount above, an amount equal to \$150 for each \$10,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds \$400,000, up to a maximum payment of \$4,500. Conn. Gen. Stat. § 12-700 (2012).

(u) Connecticut taxpayers are also given a personal tax credit based upon certain income constraints, which completely phases out above \$56,500.

(v) In addition to the personal income tax rates, Delaware imposes a tax on lump-sum distributions.

(w) Additionally, Hawaii allows any taxpayer, other than a corporation, acting as a business entity in more than one state who is required by this chapter to file a return may elect to report and pay a tax of .5 per cent of its annual gross sales (1) where the taxpayer's only activities in this State consist of sales; and (2) who does not own or rent real estate or tangible personal property; and (3) whose annual gross sales in or into this State during the tax year is not in excess of \$100,000. Haw. Rev. Stat. § 235-51 (2012).

(x) \$1,000 is a base exemption. If dependents meet certain conditions, can take an additional \$1,500 exemption for each.

(y) The exemption amount has the following phase out schedule: If AGI is above \$100,000 but below \$125,000-exemption is \$1,600; if AGI is above \$125,000 but below \$150,000-exemption is \$800; if AGI is above \$150,000-no exemption.

(z) Michigan Legislature attempted to phase out personal exemption, but the attempt was declared unconstitutional by Michigan Supreme Court. (Docket No. 143157).

(aa) Montana filers' standard deduction is 20% of AGI. For single taxpayers, the deduction must be between \$1820-\$4,110. For married taxpayers, the deduction must be between \$3,640-\$8,220.

(bb) Federal Taxable income is the starting point for North Dakota, so the federal standard deduction and exemptions are built-in.

(cc) The 5.25% rate is contingent upon the determination required to be made by the State Board of Equalization under Okla. Stat. tit. 68, § 2355.1A (otherwise the rate would be 5.5%). For 2012, the Board approved the rate of 5.25%.

(dd) The phase-out range for the personal exemption is \$181,900-\$202,700, after which the personal exemption is completely phased out.

State Individual Income Tax Rates, As of January 1, 2013

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Federal Tax Payment on State Return?	Local Income Taxes Added?	
				Per Filer	Per Dependent			
Alabama (a, f)								
Single	2%	>	\$0	\$2,500 (b)	\$1,500	\$1,000 (b)	Yes	Yes (h)
	4%	>	\$500					
	5%	>	\$3,000					
Couple	2%	>	\$0	\$7,500 (b)	\$1,500	\$1,000 (b)		
	4%	>	\$1,000					
	5%	>	\$6,000					

Sources: State income tax form, CCH State Tax Handbook, Ala. Code § 40-18-5, -15, -19 (2013).

Alaska								
All		None		n.a.	n.a.	n.a.	n.a.	n.a.

Arizona (a)								
Single	2.59%	>	\$0	\$4,833	\$2,100	\$2,300 (g)	No	No
	2.88%	>	\$10,000					
	3.36%	>	\$25,000					
	4.24%	>	\$50,000					
	4.54%	>	\$150,000					
Couple	2.59%	>	\$0	\$9,665	\$4,200	\$2,300 (g)		
	2.88%	>	\$20,000					
	3.36%	>	\$50,000					
	4.24%	>	\$100,000					
	4.54%	>	\$300,000					

Sources: State income tax form, CCH State Tax Handbook, Ariz. Rev. Stat. Ann. § 43-1011, -1023, -1043 (2012).

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Federal Tax Payment on State Return?	Local Income Taxes Added?
				Per Filer	Per Dependent		
Arkansas (d, e)							
Single	1%	>	\$0	\$2,000	\$23 (r)	\$23 (r)	No Yes (h)
	2.5%	>	\$4,099				
	3.5%	>	\$8,199				
	4.5%	>	\$12,199				
	6%	>	\$20,399				
	7%	>	\$33,999				
Couple	1%	>	\$0	\$4,000	\$23 (r)	\$23 (r)	
	2.5%	>	\$4,099				
	3.5%	>	\$8,199				
	4.5%	>	\$12,199				
	6%	>	\$20,399				
	7%	>	\$33,999				

Sources: State income tax form, CCH State Tax Handbook, Ark. Code Ann. § 26-51-201, -430, -501 (2012).

California (a, e)							
Single	1.0%	>	\$0	\$3,841	\$102 (r, s)	\$321 (r, s)	No No
	2.0%	>	\$7,455				
	4.0%	>	\$17,676				
	6.0%	>	\$27,897				
	8.0%	>	\$38,726				
	9.3%	>	\$48,942				
	10.3%	>	\$250,000				
	11.3%	>	\$300,000				
	12.3%	>	\$500,000				
	13.3%	>	\$1,000,000				
Couple	1.0%	>	\$0	\$7,682	\$208 (r, s)	\$321 (r, s)	
	2.0%	>	\$14,910				
	4.0%	>	\$35,352				
	6.0%	>	\$55,794				
	8.0%	>	\$77,452				
	9.3%	>	\$97,884				
	10.3%	>	\$500,000				
	11.3%	>	\$600,000				
	13.3%	>	\$1,000,000				

Sources: State income tax form, State estimated income tax form, CCH State Tax Handbook, Cal. Revenue and Taxation Code § 17041, 17043, 17045, 17054, 17073.5 (2012).

Colorado							
Colorado	4.63% of federal taxable income		n.a	n.a	n.a	No	No

Sources: State income tax form, CCH State Tax Handbook, Colo. Rev. Stat. § 39-22-104 (2012).

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Federal Tax Payment on State Return?	Local Income Taxes Added?
				Per Filer	Per Dependent		
Connecticut (a, t)							
Single	3.00%	>	\$0	n.a	\$13,500 (u)	\$0	No
	5.00%	>	\$10,000				
	5.50%	>	\$50,000				
	6.00%	>	\$100,000				
	6.50%	>	\$200,000				
	6.70%	>	\$250,000				
Couple	3.00%	>	\$0	n.a	\$13,500 (u)	\$0	
	5.00%	>	\$20,000				
	5.50%	>	\$100,000				
	6.00%	>	\$200,000				
	6.50%	>	\$400,000				
	6.70%	>	\$500,000				

Sources: State income tax form, CCH State Tax Handbook, Conn. Gen. Stat. § 12-700 (2013).

Delaware (v)							
Single	2.2%	>	\$2,000	\$3,250	\$110 (r)	\$110 (r)	No
	3.9%	>	\$5,000				Yes (h)
	4.8%	>	\$10,000				
	5.2%	>	\$20,000				
	5.55%	>	\$25,000				
	6.75%	>	\$60,000				
Couple	2.2%	>	\$2,000	\$6,500	\$110 (r)	\$110 (r)	
	3.9%	>	\$5,000				
	4.8%	>	\$10,000				
	5.2%	>	\$20,000				
	5.55%	>	\$25,000				
	6.75%	>	\$60,000				

Sources: State income tax form, CCH State Tax Handbook, Del. Code Ann. Tit. 30, § 1102, 1108, 1110 (2013).

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Federal Tax Payment on State Return?	Local Income Taxes Added?	
				Per Filer	Per Dependent			
Florida								
	None		n.a	n.a	n.a	n.a		
Georgia								
Single	1%	>	\$0	\$2,300	\$2,700	\$3,000	No	No
	2%	>	\$750					
	3%	>	\$2,250					
	4%	>	\$3,750					
	5%	>	\$5,250					
	6%	>	\$7,000					
Couple	1%	>	\$0	\$3,000	\$7,400	\$3,000		
	2%	>	\$1,000					
	3%	>	\$3,000					
	4%	>	\$5,000					
	5%	>	\$7,000					
	6%	>	\$10,000					

Sources: State income tax form, CCH State Tax Handbook, Ga. Code Ann. § 48-7-20, -26, -27 (2010), 2012 Ga. Laws Act 607, H.B. 386 (Approved April 19, 2013)

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Federal Tax Payment on State Return?	Local Income Taxes Added?
				Per Filer	Per Dependent		
			Hawaii (w)				
Single	1.4%	>	\$0	\$2,200	\$1,144	\$1,144	No
	3.2%	>	\$2,400				
	5.5%	>	\$4,800				
	6.4%	>	\$9,600				
	6.8%	>	\$14,400				
	7.2%	>	\$19,200				
	7.6%	>	\$24,000				
	7.9%	>	\$36,000				
	8.25%	>	\$48,000				
	9%	>	\$150,000				
	10%	>	\$175,000				
	11%	>	\$200,000				
Couple	1.4%	>	\$0	\$4,400	\$1,144	\$1,144	
	3.2%	>	\$4,800				
	5.5%	>	\$9,600				
	6.4%	>	\$19,200				
	6.8%	>	\$28,800				
	7.2%	>	\$38,400				
	7.6%	>	\$48,000				
	7.9%	>	\$72,000				
	8.25%	>	\$96,000				
	9%	>	\$300,000				
	10%	>	\$350,000				
	11%	>	\$400,000				

Sources: State income tax form, CCH State Tax Handbook, Haw. Rev. Stat. § 235-2.4, 235-51, 235-54 (2013).

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Federal Tax Payment on State Return?	Local Income Taxes Added?	
				Per Filer	Per Dependent			
Idaho (e)								
Single	1.6%	>	\$0	\$5,950	\$3,800	\$3,800	No	No
	3.6%	>	\$1,380					
	4.1%	>	\$2,760					
	5.1%	>	\$4,140					
	6.1%	>	\$5,520					
	7.1%	>	\$6,900					
	7.4%	>	\$10,350					
Couple	1.6%	>	\$0	\$11,900	\$3,800	\$3,800		
	3.6%	>	\$2,760					
	4.1%	>	\$5,520					
	5.1%	>	\$8,280					
	6.1%	>	\$11,040					
	7.1%	>	\$13,800					
	7.4%	>	\$20,700					

Sources: State income tax form, CCH State Tax Handbook, Idaho State Tax Commission, Idaho Code Ann. 63-3022, 3022N, 3024 (2013).

Illinois

5% of federal adjusted gross income with modification	n.a	\$2,100	\$2,100	No	No
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Sources: State income tax form, CCH State Tax Handbook, Ill. Comp. Stat. 5/201(b)(5), 5/203, 5/204 (2013).

Indiana

3.4% of federal adjusted gross income with modification	n.a	\$1,000	\$1,500 (x)	No	Yes (h)
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Sources: State income tax form and instructions, CCH State Tax Handbook, Ind. Code 6-3-2-1, 6-3-1-3.5 (2012).

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Federal Tax Payment on State Return?	Local Income Taxes Added?	
				Per Filer	Per Dependent			
Iowa (f)								
Single	0.36%	>	\$0	\$1,900	\$40 (a)(r)	\$40 (a)(r)	Yes	Yes (h)
	0.72%	>	\$1,494					
	2.43%	>	\$2,988					
	4.50%	>	\$5,976					
	6.12%	>	\$13,446					
	6.48%	>	\$22,410					
	6.80%	>	\$29,880					
	7.92%	>	\$44,820					
	8.98%	>	\$67,230					
Couple	0.36%	>	\$0	\$4,670	\$40 (a)(r)	\$40 (a)(r)		
	0.72%	>	\$1,494					
	2.43%	>	\$2,988					
	4.50%	>	\$5,976					
	6.12%	>	\$13,446					
	6.48%	>	\$22,410					
	6.80%	>	\$29,880					
	7.92%	>	\$44,820					
	8.98%	>	\$67,230					

Sources: State income tax form, CCH State Tax Handbook, Iowa Department of Revenue 2012 Tax Rate Update, Iowa Code 422.9, 422.12 (2011).

Kansas								
Single	3.0%	>	\$0	\$3,000	\$2,250	\$2,250	No	No
	4.90%	>	\$15,000					
Couple	3.00%	>	\$0	\$9,000	\$2,250	\$2,250		
	4.90%	>	\$30,000					

Sources: Kan. Stat. Ann. § 79-32, -110 (2013).

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Federal Tax Payment on State Return?	Local Income Taxes Added?	
				Per Filer	Per Dependent			
Kentucky (a)								
Single	2%	>	\$0	\$2,290	\$20 (r)	\$20 (r)	No	Yes (h)
	3%	>	\$3,000					
	4%	>	\$4,000					
	5%	>	\$5,000					
	5.8%	>	\$8,000					
	6%	>	\$75,000					
Couple	2%	>	\$0	\$2,290	\$20 (r)	\$20 (r)		
	3%	>	\$3,000					
	4%	>	\$4,000					
	5%	>	\$5,000					
	5.8%	>	\$8,000					
	6%	>	\$75,000					

Sources: State income tax form, CCH State Tax Handbook, Ky. Rev. Stat. Ann. 141.020, 141.081 (2011).

Louisiana (f)								
Single	2%	>	\$0	n.a.	\$ 4,500 (n)	\$1,000	Yes	No
	4%	>	\$12,500					
	6%	>	\$50,000					
Couple	2%	>	\$0	n.a.	\$ 9,000 (n)	\$1,000		
	4%	>	\$25,000					
	6%	>	\$100,000					

Sources: State income tax form, CCH State Tax Handbook, La. Rev. Stat. Ann. 47:32, 47:55, 47:294 (2011).

Maine (e)								
Single	6.50%	>	\$5,200	\$6,100	\$3,900	2850 (a)	No	No
	7.95%	>	\$20,900					
Couple	6.50%	>	\$10,450	\$10,150	\$3,900	2850 (a)		
	7.95%	>	\$41,850					

Sources: State income tax form, CCH State Tax Handbook, See 36 Me. Rev. Stat. Ann. §5111 (2013).

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Federal Tax Payment on State Return?	Local Income Taxes Added?	
				Per Filer	Per Dependent			
Maryland (a)								
Single	2%	>	\$0.00	\$2,000 (o)	\$3,200 (y)	\$3,200 (y)	No	Yes (h)
	3%	>	\$ 1,000					
	4%	>	\$ 2,000					
	4.75%	>	\$ 3,000					
	5%	>	\$ 100,000					
	5.25%	>	\$ 125,000					
	5.5%	>	\$ 150,000					
	5.75%	>	\$ 250,000					
Couple	2%	>	\$0.00	\$4,000 (o)	\$3,200 (y)	\$3,200 (y)		
	3%	>	\$ 1,000					
	4%	>	\$ 2,000					
	4.75%	>	\$ 3,000					
	5%	>	\$ 150,000					
	5.25%	>	\$ 175,000					
	5.5%	>	\$ 225,000					
	5.75%	>	\$ 300,000					

Sources: State income tax form and instructions, CCH State Tax Handbook, Md. Code Ann., Tax-Gen 10-105, 10-211, 10-217 (2012). Note: Does not include significant local income taxes.

Mass. (a)								
	5.25%	>	\$0	n.a.	\$4,400	\$1,000	No	No

Sources: State income tax form, CCH State Tax Handbook, Massachusetts Department of Revenue, Mass. Regs. Code 830 CMR §62.4.1(5)(c)(3) (2012).

The rate above applies to income from wages, interest and dividends. Mass. Imposes an additional 12% tax on capital gain income.

Michigan								
	4.25% of federal adjusted gross income with modification			n.a.	\$3,950	n.a.	No	Yes (h)

Sources: State income tax form, CCH State Tax Handbook, Mich. Comp. Laws 206.51 (Oct. 1, 2012).

Minn.								
Single	5.35%	>	\$0	\$5,950 (p)	\$ 3,800 (p)	\$ 3,800 (p)	No	
	7.05%	>	\$24,270					
	7.85%	>	\$79,730					
Couple	5.35%	>	\$0	\$11,900 (p)	\$ 3,800 (p)	\$ 3,800 (p)		
	7.05%	>	\$35,480					
	7.85%	>	\$140,960					

Sources: State income tax form, CCH State Tax Handbook, Minnesota Statute §290.06(2013) .

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Federal Tax Payment on State Return?	Local Income Taxes Added?	
				Per Filer	Per Dependent			
Mississippi (a)								
Single	3%	>	\$0	\$2,300	\$6,000	\$1,500	No	No
	4%	>	\$5,000					
	5%	>	\$10,000					
Couple	3%	>	\$0	\$4,600	\$12,000	\$1,500		
	4%	>	\$5,000					
	5%	>	\$10,000					

Sources: State income tax form, Miss. Code Ann. 27-7-5, -17, -21 (2010).

Missouri (f)								
Single	1.5%	>	\$0	\$6,100	\$2,100	\$1,200	Yes (k)	Yes (h)
	2%	>	\$1,000					
	2.5%	>	\$2,000					
	3%	>	\$3,000					
	3.5%	>	\$4,000					
	4%	>	\$5,000					
	4.5%	>	\$6,000					
	5%	>	\$7,000					
	5.5%	>	\$8,000					
	6%	>	\$9,000					
Couple	1.5%	>	\$0	\$12,200	\$4,200	\$1,200		
	2%	>	\$1,000					
	2.5%	>	\$2,000					
	3%	>	\$3,000					
	3.5%	>	\$4,000					
	4%	>	\$5,000					
	4.5%	>	\$6,000					
	5%	>	\$7,000					
	5.5%	>	\$8,000					
	6%	>	\$9,000					

Sources: State income tax form, CCH State Tax Handbook, Mo. Rev. Stat. 143.011, 143.131, 143.151, 143.161, 143.171 (2012), Rev. Proc. 11-52, 2011-45 I.R.B. 701.

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Federal Tax Payment on State Return?	Local Income Taxes Added?	
				Per Filer	Per Dependent			
Montana (a, e, f)								
Single	1%	>	\$0	\$4,200 (aa)	\$2,240	\$2,240	Yes (k)	No
	2%	>	\$2,700					
	3%	>	\$4,800					
	4%	>	\$7,300					
	5%	>	\$9,900					
	6%	>	\$12,700					
	6.9%	>	\$16,400					
Couple	1%	>	\$0	\$8,400 (aa)	\$2,240	\$2,240		
	2%	>	\$2,700					
	3%	>	\$4,800					
	4%	>	\$7,300					
	5%	>	\$9,900					
	6%	>	\$12,700					
	6.9%	>	\$16,400					

Sources: State income tax form, CCH State Tax Handbook, Mont. Code Ann. 15-30-2103, -2114, -2131, -2132 (Aug. 31, 2012).

Nebraska								
Single (ee)	2.46%	>	\$0	\$6,100	\$126 (r)	\$126 (r)	No	No
	3.51%	>	\$2,400					
	5.01%	>	\$17,500					
	6.84%	>	\$27,000					
Couple (ee)	2.46%	>	\$0	\$12,200	\$126 (r)	\$126 (r)		
	3.51%	>	\$4,800					
	5.01%	>	\$35,000					
	6.84%	>	\$54,000					

Sources: State income tax form, Neb. Rev. Stat. §77-2715.02 (Jan 2013).

Nevada								
	None			n.a	n.a	n.a		

New Hampshire (c)								
Single	5%	>	\$0	n.a.	\$ 2,400	n.a.	No	No
Couple	5%	>	\$0	n.a.	\$ 4,800	n.a.		

Sources: State income tax form, CCH State Tax Handbook, N.H. Rev. Stat. Ann. 77:1, 77:3, 77:5 (2012).

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Federal Tax Payment on State Return?	Local Income Taxes Added?	
				Per Filer	Per Dependent			
New Jersey								
Single	1.4%	>	\$0	n.a.	\$1,000	\$1,500	No	Yes (h)
	1.75%	>	\$20,000					
	3.5%	>	\$35,000					
	5.525%	>	\$40,000					
	6.37%	>	\$75,000					
	8.97%	>	\$500,000					
Couple	1.40%	>	\$0	n.a.	\$1,000	\$1,500		
	1.75%	>	\$20,000					
	2.45%	>	\$50,000					
	3.50%	>	\$70,000					
	5.525%	>	\$80,000					
	6.37%	>	\$150,000					
8.97%	>	\$500,000						

Sources: State income tax form, CCH State Tax Handbook, N.J. Stat. Ann. 54A:2-1, 54A:3-1 (2004).

New Mexico								
Single	1.7%	>	\$0	\$6,100	\$3,900	\$3,900	No	No
	3.2%	>	\$5,500					
	4.7%	>	\$11,000					
	4.9%	>	\$16,000					
Couple	1.7%	>	\$0	\$12,200	\$3,900	\$3,900		
	3.2%	>	\$8,000					
	4.7%	>	\$16,000					
	4.9%	>	\$24,000					

Sources: State income tax form, CCH State Tax Handbook, N.M. Stat. 7-2-2, -7 (2012), Rev. Proc. 11-52, 2011-45 I.R.B. 701.

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Federal Tax Payment on State Return?	Local Income Taxes Added?	
				Per Filer	Per Dependent			
New York								
Single (ff)	4%	>	\$0	7500 (gg)	n.a.	\$1,000	No	Yes (h)
	4.5%	>	\$8,200					
	5.25%	>	\$11,300					
	5.9%	>	\$13,350					
	6.45%	>	\$20,550					
	6.65%	>	\$77,150					
	6.85%	>	\$205,850					
	8.82%	>	\$1,029,250					
Couple (ff)	4%	>	\$0	15000 (gg)	n.a.	\$1,000		
	4.5%	>	\$16,450					
	5.25%	>	\$22,600					
	5.9%	>	\$26,750					
	6.45%	>	\$41,150					
	6.65%	>	\$154,350					
	6.85%	>	\$308,750					
	8.82%	>	\$2,058,550					

Sources: State income tax form, CCH State Tax Handbook, N.Y. Tax Law 601, 614, 616 (2012), TSB-M-87(11).

North Carolina								
Single	6%	>	\$0	\$3,000	\$2,500 (q)	\$2,500 (q)	No	No
	7%	>	\$12,750					
	7.75%	>	\$60,000					
Couple	6%	>	\$0	\$6,000	\$2,500 (q)	\$2,500 (q)		
	7%	>	\$21,250					
	7.75%	>	\$100,000					

Sources: State income tax form, CCH State Tax Handbook, N.C. Gen. Stat. 105-134.2, -134.6 (2011).

North Dakota (e)								
Single	1.51%	>	\$0	\$6,100 (bb)	\$3,900 (bb)	\$3,900 (bb)	No	No
	2.82%	>	\$36,250					
	3.13%	>	\$87,850					
	3.63%	>	\$183,250					
	3.99%	>	\$398,350					
Couple	1.51%	>	\$0	\$12,200 (bb)	\$3,900 (bb)	\$3,900 (bb)		
	2.82%	>	\$60,650					
	3.13%	>	\$146,400					
	3.63%	>	\$223,050					
	3.99%	>	\$398,350					

Sources: State income tax form and 2012 estimated tax schedule, CCH State Tax Handbook, N.D. Cent. Code 57-38-30.3 (2011), Rev. Proc. 11-52, 2011-45 I.R.B. 701.

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Federal Tax Payment on State Return?	Local Income Taxes Added?	
				Per Filer	Per Dependent			
Ohio (a, e)								
Single	0.587%	>	\$0	n.a	\$1,700	\$1,700	No	Yes (h)
	1.174%	>	\$5,200					
	2.348%	>	\$10,400					
	2.935%	>	\$15,650					
	3.521%	>	\$20,900					
	4.109%	>	\$41,700					
	4.695%	>	\$83,350					
	5.451%	>	\$104,250					
	5.925%	>	\$208,500					
Couple	0.587%	>	\$0	n.a	\$1,700	\$1,700		
	1.174%	>	\$5,100					
	2.348%	>	\$10,200					
	2.935%	>	\$15,350					
	3.521%	>	\$20,450					
	4.109%	>	\$40,850					
	4.695%	>	\$81,650					
	5.451%	>	\$102,100					
	5.925%	>	\$204,200					

Sources: State income tax form, CCH State Tax Handbook, Ohio Rev. Code Ann. 5747.02, 5747.022 (2012)

Oklahoma (a)								
Single	0.5%	>	\$0	\$5,950 (p)	\$1,000	\$1,000	No	No
	1%	>	\$1,000					
	2%	>	\$2,500					
	3%	>	\$3,750					
	4%	>	\$4,900					
	5%	>	\$7,200					
	5.25% (cc)	>	\$8,700					
Couple	0.5%	>	\$0	\$11,900 (p)	\$1,000	\$1,000		
	1%	>	\$2,000					
	2%	>	\$5,000					
	3%	>	\$7,500					
	4%	>	\$9,800					
	5%	>	\$12,200					
	5.25% (cc)	>	\$15,000					

Sources: State income tax form, CCH State Tax Handbook, Okla. Stat. tit. 68, 2355, 2355.1A, 2358 (2012), Rev. Proc. 11-52, 2011-45 I.R.B. 701.

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Federal Tax Payment on State Return?	Local Income Taxes Added?	
				Per Filer	Per Dependent			
Oregon (a, e, f, j)								
Single	5%	>	\$0	\$2,025	\$188 (r)	\$188 (r)	Yes (k)	Yes (h)
	7%	>	\$3,250					
	9%	>	\$8,150					
	9.9%	>	\$125,000					
Couple	5%	>	\$0	\$4,055	\$188 (r)	\$188 (r)		
	7%	>	\$6,500					
	9%	>	\$16,300					
	9.9%	>	\$250,000					

Sources: State income tax form, CCH State Tax Handbook, Or. Rev. Stat. 316.037, 316.085, 316.680, 316.695 (2013).

Pennsylvania

	3.07% (hh)	>	\$0	n.a	n.a	n.a	No	Yes (h)
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Sources: State income tax form, CCH State Tax Handbook

Rhode Island (e)

Single	3.75%	>	\$0	\$8,000 (dd)	\$3,750 (dd)	\$3,750 (dd)	No	No
	4.75%	>	\$58,600					
	5.99%	>	\$133,250					
Couple	3.75%	>	\$0	\$16,000 (dd)	\$3,750 (dd)	\$3,750 (dd)		
	4.75%	>	\$58,600					
	5.99%	>	\$133,250					

Sources: State income tax form, Rhode Island Advisory 2012-38.

South Carolina (e)

Single	0%	>	\$0	\$6,100 (p)	\$ 3,900 (p)	\$ 3,800 (p)	No	No
	3%	>	\$2,850					
	4%	>	\$5,700					
	5%	>	\$8,550					
	6%	>	\$11,400					
	7%	>	\$14,250					
Couple	0%	>	\$0	\$6,100 (p)	\$ 3,900 (p)	\$ 3,800 (p)		
	3%	>	\$2,850					
	4%	>	\$5,700					
	5%	>	\$8,550					
	6%	>	\$11,400					
	7%	>	\$14,250					

Sources: State income tax form, CCH State Tax Handbook, 2012 Declaration of Estimated Tax from Individuals, Form SC1040-ES, Rev. Proc. 11-52, 2011-45 I.R.B. 701.

South Dakota

	None			n.a	n.a	n.a		
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Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Federal Tax Payment on State Return?	Local Income Taxes Added?
				Per Filer	Per Dependent		
Tenn. (c)							
Single	6%	>	\$0	n.a	\$1,250	n.a	No
Couple	6%	>	\$0	n.a	\$2,500	n.a.	No

Sources: State income tax form, CCH State Tax Handbook

Texas							
		None		n.a	n.a	n.a	

Utah (a)							
	5%	>	\$0	(l)	\$2,850	\$2,850	No

Sources: State income tax form, CCH State Tax Handbook

Vermont (ii)							
Single	3.55%	>	\$0	\$6,100 (p)	\$ 3,900 (p)	\$ 3,900 (p)	No
	6.8%	>	\$36,250				
	7.80%	>	\$87,850				
	8.8%	>	\$183,250				
	8.95%	>	\$398,350				
Couple	3.55%	>	\$0	\$12,200 (p)	\$ 3,900 (p)	\$ 3,900 (p)	
	6.8%	>	\$60,550				
	7.80%	>	\$146,400				
	8.8%	>	\$223,050				
	8.95%	>	\$398,350				

Sources: State income tax form, CCH State Tax Handbook, 2012 Estimated Tax Payment Form

Virginia (a)							
Single	2%	>	\$0	\$3,000	\$930	\$930	No
	3%	>	\$3,000				
	5%	>	\$5,000				
	5.75%	>	\$17,000				
Couple	2%	>	\$0	\$6,000	\$930	\$930	
	3%	>	\$3,000				
	5%	>	\$5,000				
	5.75%	>	\$17,000				

Sources: State income tax code, Va. Code Ann. §58.1-320

Washington							
		None		n.a	n.a	n.a	

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Federal Tax Payment on State Return?	Local Income Taxes Added?	
				Per Filer	Per Dependent			
West Virginia (a)								
Single	3%	>	\$0	n.a	\$2,000	\$2,000	No	No
	4%	>	\$10,000					
	4.5%	>	\$25,000					
	6%	>	\$40,000					
	6.5%	>	\$60,000					
Couple	3%	>	\$0	n.a	\$2,000	\$2,000		
	4%	>	\$10,000					
	4.5%	>	\$25,000					
	6%	>	\$40,000					
	6.5%	>	\$60,000					

Sources: State income tax form, CCH State Tax Handbook

Wisconsin (e)								
Single	4.6%	>	\$0	\$9,930 (m)	\$700	\$700	No	No
	6.15%	>	\$10,750					
	6.5%	>	\$21,490					
	6.75%	>	\$161,180					
	7.75%	>	\$236,600					
Couple	4.6%	>	\$0	\$17,880 (m)	\$700	\$700		
	6.15%	>	\$14,330					
	6.5%	>	\$28,650					
	6.75%	>	\$214,910					
	7.75%	>	\$315,460					

Sources: State income tax form, CCH State Tax Handbook, 2013 Estimated Income Tax Instructions

Wyoming								
		None		n.a	n.a	n.a		

D.C.								
Single	4%	>	\$0	\$2,000	\$1,675	\$1,675	No	No
	6%	>	\$10,000					
	8.5%	>	\$40,000					
	8.95%	>	\$350,000					
Couple	4%	>	\$0	\$4,000	\$1,675	\$1,675		
	6%	>	\$10,000					
	8.5%	>	\$40,000					
	8.95%	>	\$350,000					

Sources: Local income tax form, CCH State Tax Handbook, D.C. Code Ann. §47-18063.03(a)(8)(A) (2013).

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Federal Tax	Local
				Per Filer	Per Dependent	Payment on State Return?	Income Taxes Added?

(a) 2012 tax information

(b) For single taxpayers with AGI below \$20,000, the standard deduction is \$2,500. This standard deduction amount is reduced by \$25 for every additional \$500 of AGI, not to fall below \$2,000. For Married Filing Joint taxpayers with AGI below \$20,000, the standard deduction is \$7,500. This standard deduction amount is reduced by \$175 for every additional \$500, not to fall below \$4,000. For all taxpayers claiming a dependent with AGI below \$20,000, the dependent exemption is \$1,000. This amount is reduced to \$500 per dependent for taxpayers with AGI above \$20,000 and below \$100,000. For taxpayers with over \$100,00 AGI, the dependent exemption is \$300 per dependent.

(c) Applies to interest and dividend income only.

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

(e) Bracket levels adjusted for inflation each year. Release dates for tax bracket inflation adjustments vary by state and may fall after the end of the applicable tax year.

(f) These states allow some or all of federal income tax paid to be deducted from state taxable income.

(g) Ariz. Rev. Stat. Ann. § 43-1023 (2012).

(h) Local rates are excluded; 14 states have county or city level income taxes. In each of these states the average rate for counties and large municipalities, weighted by total personal income within each jurisdiction, is: 0.19% in Ala.; 0.06% in Ark.; 0.16% in Del.; 1.16% in Ind.; 0.3% in Iowa.; 0.76% in Ky.; 2.98% in Md.; 0.44% in Mich.; 0.12% in Mo.; 0.09% in N.J.; 1.7% in N.Y.; 1.82% in Ohio; 0.36% in Ore.; and 1.25% in Pa (weighted local rates are from Tax Foundation Background Paper, No. 60, "2011 State Business Tax Climate Index").

(j) Oregon's two additional tax brackets retroactive to January 1, 2009 expired December 31, 2011. For 2012, the 10.8% rate will drop to 9.9%, and the top bracket will be eliminated.

(k) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and Montana, and to \$5,950 in Oregon.

(l) The standard deductions is taken in the form of a nonrefundable credit of 6% of the federal standard or itemized deduction amount, excluding the deduction for state or local income tax. This credit phases out (in 2012) at 1.3 cents per dollar above \$13,029 of AGI (\$26,058 for married couples). For 2012 the federal standard deduction is \$5,950 for single filers and \$11,900 for joint filers. For 2013, the federal standard deduction is \$6,100 for single filers and \$12,200 for couples. The personal exemption was \$3,800 in 2012 and \$3,900 in 2013.

(m) The standard deduction phases out by 12% at \$14,069 for single and 19.778% at \$17,880 for married filing joint. The standard deduction phases out to zero at \$97,069 for single, \$110,493 for joint.

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

(o) 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 a minimum of \$3,000 and capped at \$4,000 for married filing jointly filers, head of households filers and qualifying widowers earning more than \$26,667.

(p) Deduction or exemption tied to federal tax system. Federal deductions and exemptions are indexed for inflation.

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Federal Tax Payment on State Return?	Local Income Taxes Added?
				Per Filer	Per Dependent		

(q) Federal taxable income (AGI less all deductions and exemptions) is the starting point for determining North Carolina taxable income. North Carolina permits exemptions of \$2,500 (passed down to \$2,000 above AGI of \$60,000 (\$100,000 MFJ)). Filers must make an adjustment on the North Carolina return for the difference in the NC and federal personal exemption. For tax year 2012 single filers with income less than \$60,000 (\$100,000 for married filing jointly) must add \$1,300 to their taxable income. If the filer's income is over the applicable threshold \$1,800 must be added to their taxable income.

(r) Tax Credit

(s) Exemption credits phase out for single taxpayers by \$6 for each \$2,500 of AGI above \$169,730 and for MFJ by \$12 for each \$2,500 of AGI above \$339,464. The credit cannot be reduced to below zero.

(t) Connecticut has a complex set of phase-out provisions. For each single taxpayer whose Connecticut AGI exceeds \$56,500, the amount of the taxpayer's Connecticut taxable income to which the 3% tax rate applies shall be reduced by \$1,000 for each \$5,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds said amount. Any such amount will have a tax rate of 5% instead of 3%. Additionally, each single taxpayer whose Connecticut AGI exceeds \$200,000 shall pay an amount equal to \$75 for each \$5,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds \$200,000, up to a maximum payment of \$2,250. For each MFJ taxpayer whose Connecticut AGI exceeds \$100,500, the amount of the taxpayer's Connecticut taxable income to which the 3% tax rate applies shall be reduced by \$2,000 for each \$5,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds said amount. Any such amount of Connecticut taxable income to which, as provided in the preceding sentence, the 3% tax rate does not apply shall be an amount to which the 5% tax rate shall apply. For each MFJ taxpayer whose Connecticut AGI exceeds \$400,000 dollars shall pay, in addition to the amount above, an amount equal to \$150 for each \$10,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds \$400,000, up to a maximum payment of \$4,500. Conn. Gen. Stat. § 12-700 (2012).

(u) Connecticut taxpayers are also given a personal tax credit based upon certain income constraints, which completely phases out by \$1,000 for every \$1,000 of AGI over \$27,000.

(v) In addition to the personal income tax rates, Delaware imposes a tax on lump-sum distributions.

(w) Additionally, Hawaii allows any taxpayer, other than a corporation, acting as a business entity in more than one state who is required by this chapter to file a return may elect to report and pay a tax of .5 per cent of its annual gross sales (1) where the taxpayer's only activities in this State consist of sales; and (2) who does not own or rent real estate or tangible personal property; and (3) whose annual gross sales in or into this State during the tax year is not in excess of \$100,000. Haw. Rev. Stat. § 235-51 (2012).

(x) \$1,000 is a base exemption. If dependents meet certain conditions, can take an additional \$1,500 exemption for each.

(y) The exemption amount has the following phase out schedule: If AGI is above \$100,000 but below \$125,000-exemption is \$1,600; if AGI is above \$125,000 but below \$150,000-exemption is \$800; if AGI is above \$150,000-no exemption.

(z) Michigan Legislature attempted to phase out personal exemption, but the attempt was declared unconstitutional by Michigan Supreme Court. (Docket No. 143157).

(aa) Montana filers' standard deduction is 20% of AGI. For single taxpayers, the deduction must be between \$1860-\$4,200. For married taxpayers, the deduction must be between \$3,720-\$8,400.

(bb) Federal Taxable income is the starting point for North Dakota, so the federal standard deduction and exemptions are built-in.

(cc) The 5.25% rate is contingent upon the determination required to be made by the State Board of Equalization under Okla. Stat. tit. 68, § 2355.1A (otherwise the rate would be 5.5%). For 2012, the Board approved the rate of 5.25%.

Type of Tax Return	Rates	Brackets	Standard Deduction	Personal Exemptions		Federal Tax Payment on State Return?	Local Income Taxes Added?
				Per Filer	Per Depen- dent		

(dd) The phase-out range for the personal exemption and deduction is \$192,900-\$207,950. The exemptions and deductions are completely phased-out at an modified Federal of AGI of \$207,950.

(ee) These are the rates listed on the estimated 2013 tax form. There is also a Additional Tax in Nebraska in 2013 on adjusted gross income over \$250,000 for a single taxpayer, \$300,000 for a marrie and filing jointly taxpayer, \$150,000 for a married and filing seperately, and \$275,000 for a head of the household. There are four brackets in each schedule.
http://www.revenue.ne.gov/tax/current/f_1040nes_2013.pdf

(ff) Section 601(d-1) imposes a temporary supplemental tax for tax years beginning after 2011 and before 2015. The supplemental tax applies to taxpayers whose adjusted gross income exceeds \$100,000. It will be indexed by the cost of living percentage adjustments for tax years 2013 and 2014.

(gg) Standard deduction will be indexed by a cost of living percentage adjustment purusant to section 614 of the Tax Law for tax years 2013 and 2014. For tax years 2015 and after, the standard deduction will be fixed at the amount allowable in tax year 2014.

(hh) this is the expected tax rate for 2013 according to the instructions for estimating PA personal income tax.

(ii) The 2013 preliminary tax schedule brackets are referenced here. The brackets are adjusted annually for inflation and are subject to change.

Tax Foundation

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2013 Summary

Flat Tax	Rate
CO	4.63%
IN	3.40%
MASS	5.20%
MI	4.25%
PA	3.07%
TENN	6%
IL	5%
Utah	5%

No Income Tax

Alaska
Florida
Nevada
South Dakota
Texas
Washington
Wyoming

Tax only on interest & dividend

Tennessee-6%

New Hampshire

5% over \$2400/single and \$4800/couple
\$1200 blind, over 65, and disabled

Top IIT=5%

Alabama 2% to 5%
Mississippi 3% to 5%
Utah 5% flat
Illinois 5% flat
4 states with 5% or less IIT

Over 5% IIT

Arkansas 1% to 7%
California 1% to 13.3%
Conneticut 3% to 6.7%
Delaware 2.2% to 6.75%
Georgia 1% to 6%
Hawaii 1.4% to 11%
Idaho 1.6% to 7.4%
Iowa 0.36% to 8.98%
Kentucky 2% to 6%
Louisiana 2% to 6%
Maine 6.5% to 7.95%
Maryland 2% to 5.75%
Mass 5.25% flat rate
Minn 5.35% to 7.85%
Missouri 1.5% to 6%
Montana 1% to 6.9%
Nebraska 2.46% to 6.84%
Ohio 0.587% to 5.925%
OK 0.5% to 5.25%
Oregon 5% to 9.9%
Rhode Island 3.75% to 5.99%
South Carolina 0% to 7%
Vermont 3.55% to 8.95%
Virginia 2% to 5.75%
West Virginia 3% to 6.5%
Wisconsin 4.6% to 7.75%
D.C. 4% to 8.95%
Total 26 states plus D.C.