TABLE 22. INDIVIDUAL INCOME TAX RATES and NET COLLECTIONS and PERSONAL INCOME FOR THOSE STATES LEVYING A TAX ON PERSONAL INCOME

		TABLE 22. INDIVIDUAL INCOME TAX RATES and NET COLLECTIONS and PERSONAL INCOME FOR THOSE															
	Fed-	Calcula		Marginal rates	Star	Standard deduction/personal exemption							ĸ	Personal inc	Indivi		
	eral	starting	point	and tax brackets		amounts in effect for					collections			calendar y	income tax		
	tax	Relation		by filing status		2011	income yea	ır		as	fiscal ye	ar 2012*		2011		collections	
	de-	to		for 2011 income year		[as of J	anuary 1,	2011]		of		Per cap	ita		Per	as a %	-
	ducti-	Federal		[as of January 1, 2011]	Standard	deduction	Perso	onal exemp	tion	7/1/2012	Amount	Amount		Amount	capita	sonal in	icome
State	bility	IRC	Basis	[Refer to footnotes as applicable]	Single	Joint	Single		Dependent		[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
Alabama	yes	-	GI	2%>\$0; 4%>\$500; 5%>\$3K	\$2,000-	\$4,000-	\$1,500	\$3,000	\$1,000-	4,822	3,017,437	625.76	36	167,786,623	34,929	1.80%	36
				[applicable for S, HH, MFS]	\$2,500*	\$7,500*			\$300*				į	į			į
				MFJ: same rates apply to	*[Amount	s vary based	d on state A	GI, filing	status]				j				ļ
				income bracket ranges \$1K-\$6K									ļ				<u>!</u>
Arizona	no	1/1/11	Fed AGI	2.59%>\$0; 2.88%>\$10K;	\$4,703	\$9,406	\$2,100	\$4,200	\$2,300	6,553	3,093,904	472.12	41	229,237,928	35,446	1.35%	40
				3.36%>\$25K; 4.24%>\$50K;									!				ĺ
				4.54%>\$150K									!				
				[applicable for S, MFS]									į	į			į
				MFJ, HH: same rates apply to income					į				į				
				[community property state]									į l				
Arkansas	no	-	GI	1%>\$0; 2.5%>\$3,999;	\$2,000	\$4,000	\$23	\$46	\$23	2,949	2,401,902	814.44	27	100,004,837	34,032	2.40%	17
				3.5%>\$7,999; 4.5%>\$11,899;			[tc]	[tc]	[tc]				į l	į			į
				6%>\$19,899; 7%>\$33,199									į l				
				[applicable for S, HH, MFJ, MFS]									į l	į			į
California	no	1/1/09	Fed AGI	1%>\$0; 2%>\$7,316;	\$3,769	\$7,538	\$102	\$204	\$315	38,041	55,024,435	1,446.43	6	1,683,203,700	44,666	3.27%	6
				4%>\$17,346; 6%>\$27,377;	. ,	. ,	[tc]	[tc]	[tc]	,	, ,	ĺ	i	, , ,	,		İ
				8%>\$38,004; 9.3%>\$48,029;									!				1
				additional 1% tax>\$1M taxable incom	e for menta	l health							į	į			į
				[applicable for S, MFS] MFJ: same rates apply to income brace	_		5.058: add'l	1% tax>\$	ıM								
				HH: same rates apply to income brack	U								!	į			į
				[community property state]	ree runges ¢	- ·,o ·- v oc,	.,,	2 / 0 tall					!				į
Colorado	no	Current	Fed TI	4.63% of federal taxable income	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	5,188	4,875,627	939.87	22	226,031,916	44 179	2.16%	29
Connecticut		Current		3%>\$0; 5%>\$10K; 5.5%>\$50K;	ψ5,000	Ψ11,000	\$13,000	\$24,000	ψ5,700	3,590	7,371,189					3.56%	
Connecticut	110	Current	100 /101	6%>\$100K; 6.5%>\$200K; 6.7%>\$250	K		Ψ10,000	φ21,000		5,550	7,071,105	2,000.00		207,101,701	27,720	0.0070	
				[applicable for S, MFS]		d standard (deduction/i	nersonal					į				į
				HH: same rates apply to		s; exemptio	_						ļ l				1
				income bracket ranges	•	tate AGI an							Į l				į
				\$16K-\$400K		ome taxpay	•	ca out for					į				į
				MFJ: same rates apply to	inglier inc	ome taxpay	CISJ						j				İ
				income ranges \$20K-\$500K									!				
Delaware	no	Current	Fed AGI	<u> </u>	\$3,250	\$6,500	\$110	\$220	\$110	917	1,126,014	1,227.81	9	38,872,578	42 805	2.90%	9
Delaware	110	Current	rtu AGI	4.8%>\$10K; 5.2%>\$20K;	φ5,250	ψ0,500	[tc]	[tc]	[tc]	717	1,120,014	1,227.01		30,072,370	42,003	2.50 70	'
				5.55%>\$25K; 6.95%>\$60K			[tc]	լայ	[tc]				į				İ
				[applicable for S, HH, MFJ, MFS]									Į l				į
Georgia	no	1/1/12	Fed ACI	1%>\$0; 2%>\$750; 3%>\$2,250;	\$2,300	\$3,000	\$2,700	\$5,400	\$3,000	9,920	8,142,371	820.81	26	356,836,412	36 366	2.28%	25
Georgia	по	1/1/12	reu AGI	4%>\$3,750; 5%>\$5,250; 6%>\$7K	φ2,300	φ3,000	φ2,700	φ3,400	φο,υυυ	9,920	0,142,5/1	020.01	20	330,030,412	30,300	2.20 /0	23
				[applicable for S]									!				
				MFS: same rates apply to income bra	cket ranges	\$500-\$5K											
				MFJ, HH: same rates apply to income	bracket ra	nges \$1K-\$1	10K										

					T			2Continu				_						
	Fed-	Calcula		Marginal rates	Stan	idard deduc	-	_	ion	Pop-		income tax		Personal inc	Indivi			
	eral	starting	point	and tax brackets	amounts in effect for					ulation	collections			calendar year			income tax	
	tax	Relation		by filing status			income yea			as	fiscal year 2012*			2011		collections		
	de-	to		for 2011 income year	[as of January 1, 2011]					of		Per capi	ita		Per	as a %	of per-	
	ducti-	Federal		[as of January 1, 2011]	Standard	deduction	Perso	*		7/1/2012	Amount	Amount		Amount	capita	sonal in	come	
State	bility	IRC	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married	Dependent	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank	
Hawaii	no	12/31/10	Fed AGI	1.4%>\$0; 3.2%>\$2,400;	\$2,000	\$4,000	\$1,040	\$2,080	\$1,040	1,392	1,540,746	1,106.61	13	60,095,000	43,606	2.56%	15	
				5.5%>\$4,800; 6.4%>\$9,600; 6.8%>\$1	4,400;								<u> </u>					
				7.2%>\$19,200; 7.6%>\$24K;									!				ļ	
				7.9%>\$36K; 8.25%>\$48K;													į	
				9%>\$150K; 10%>\$175K; 11%>\$200I	ζ.													
				[applicable for S, MFS]	· -								1				į	
				HH: same rates apply to income brac	ket ranges \$3	3.600-\$300F	ζ						[•	
				MFJ: same rates apply to income bra	_								i				į	
Idaho	no	1/1/11	Fed AGI	1.6%>\$0; 3.6%>\$1,337;	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	1,596	1,213,335	760.36	31	52,953,795	33 436	2.29%	23	
Idano	110	1/1/11	r cu noi	4.1%>\$2,675; 5.1%>\$4,013;	ψ5,000	Ψ11,000	ψ5,700	Ψ7,400	ψ5,700	1,550	1,213,333	700.50	31	52,755,775	33,430	2.27 70		
				6.1%>\$5,351; 7.1%>\$6,689;													}	
				7.4%>\$10,034; 7.8%>\$26,759									1				i	
				[applicable for S, MFS]									[•	
					_ o buookat wax	ngog \$2 675	¢52 510						i I				į	
				HH, MFJ: same rates apply to income	е бгаскет гаг	nges \$2,075.	-\$55,519											
TIL::-		C4	E-J ACI	[community property state]			\$2,000	¢4.000	\$2,000	12 975	15 512 210	1 204 92	11	5/7 10/ (02	44 107	2.720/	12	
Illinois	no	Current		5% of FAGI with modification		•	\$2,000	\$4,000	\$2,000	12,875	15,512,310			567,196,693		2.73%	12	
Indiana	no	1/1/11	Fed AGI	3.4% of FAGI with modification	-	- *#1 504	+-,	\$2,000	\$1,000*	6,537	4,765,566	728.98	32	236,815,230	36,342	2.01%	31	
-		1/1/11	E LAGI	0.240/ ф0. 0.520/ ф1.420	#1 030			child depen		2.07.4	2 020 500	005.53	10	120 120 512	42.450	2.220/	20	
Iowa	yes	1/1/11	rea AGI	0.36%>\$0; 0.72%>\$1,439;	\$1,830	\$4,500	\$40	\$80	\$40	3,074	3,029,709	985.53	19	130,130,712	42,470	2.33%	20	
				2.43%>\$2,878; 4.5%>\$5,756;			[tc]	[tc]	[tc]				!					
				6.12%>\$12,951; 6.48%>\$21,585;													i	
				6.8%>\$28,780; 7.92%>\$43,170;									[
				8.98%>\$64,755									i				į	
				[applicable for S, HH, MFJ, MFS]													<u> </u>	
Kansas	no	Current	Fed AGI	3.5%>\$0; 6.25%>\$15K; 6.45%>\$30K	\$3,000	\$6,000	\$2,250	\$4,500	\$2,250	2,886	2,891,743	1,002.02	17	120,782,820	42,079	2.39%	18	
				[applicable for S, HH, MFS]	_								!					
				MFJ: same rates apply to income bra														
Kentucky	no	12/31/06	Fed AGI	2%>\$0; 3%>\$3K; 4%>\$4K;	\$2,240	\$4,480	\$20	\$40	\$20	4,380	3,512,075	801.77	28	150,849,692	34,545	2.33%	21	
				5%>\$5K; 5.8%>\$8K; 6%>\$75K			[tc]	[tc]	[tc]			i		į				
				[applicable for S, HH, MFJ, MFS]	FSTC base	ed on MGI/i	family size	available									ļ	
					for qualify	ing taxpaye												
Louisiana	yes	Current	Fed AGI		-	-	\$4,500	\$9,000	\$1,000	4,602	2,474,606	537.74	39	176,689,867	38,623	1.40%	39	
				4%>\$12,500;	[standard o	deduction a	nd person	al					[į	
				6%>\$50K	exemptions	s combined]						[ļ	
				[applicable for S, HH, MFS]	_								<u> </u>				į	
				MFJ: same rates apply to income bra	cket ranges S	\$25K-\$100H	K											
				[community property state]													<u> </u>	
Maine	no	12/31/11	Fed AGI	2%>\$0; 4.5%>\$4,999;	\$5,800	\$9,650	\$2,850	\$5,700	\$2,850	1,329	1,441,926	1,084.81	14	51,653,256	38,880	2.79%	11	
				7%>\$9,949; 8.5%>\$19,949														
				[applicable for S, MFS]	_												į	
				HH: same rates apply to income brace	ket ranges \$'	7,499-\$29,89	99											
				MFJ: same rates apply to income bra	cket ranges S	\$9,999-\$39,	899											
Maryland	no	Current	Fed AGI	2%>\$0; 3%>\$1K;	\$1,500-	\$3,000-	\$3,200	\$6,400	\$3,200	5,885	7,116,605	1,209.37	10	306,001,368	52,401	2.33%	22	
				4%>\$2K; 4.75%>\$3K;	\$2,000	\$4,000												
				5%>\$150K; 5.25%>\$300K;		deduction=	15% of inc	ome					ļ l			I	}	
				5.5%>\$500K	-	num & max							į l			I	į	
				[applicable for S, MFS]		iling status/							į l				į	
				Similar rate/bracket structures	exemption	_							i I				ļ	
				apply to MFJ/HH except:	to filing sta		-	_					į I				į	
				5%>\$200K; 5.25%>\$350K	_	AGI levels							! I				ļ	
				φ=0011, 01=0 , 0, φου011		-101101010	. #25022]			. !		i	i l			I	i	

Fed	-	Tr. 4	Calculation Marginal rates Standard deduction/personal exemption					D	T., 32-231	· 4		D1 !	T., 322	J1				
March Marc		Fed-			S	•					Pop-			•				
				point	_										•			
Michael Machael Mach					• 6			•				_ ·			2011			
Minesoria Miley RC Rose Refer to footnotes as applicable Single Minesoria Rose Ros					•	~ .					-4		•	ita				_
Misself Miss	G								1		- 1					_		
Section Processing Proces					- 11	Single	Joint	Ü			- /	/						
Minnesota No. Current Fed AG 4.35% of FAG1 with modification S. \$7,000 S.7,000 S		no	1/1/05	GI	` •	-	-	\$4,400	\$8,800	\$1,000	6,646	11,954,838	1,798.76	3	358,217,598	54,218	3.34%	4
Captional Pubs 5600 for each child 18 or under			C	E-1 ACI	8 /			¢2.700	¢7 400	¢2 700±	0.002	(021 022	700.27	24	265 752 920	27.022	1 000/	22
Minuscota No. 4/14/II Fed TI \$3.55\(\circ_\$85\); 7.65\(\circ_\$85\); 7.65\(\circ_\$85\); 7.65\(\circ_\$85\); 7.65\(\circ_\$85\); 7.65\(\circ_\$85\); 7.85\(\circ_\$85\); irc_\$85\); 7.85\(\circ_\$85\	Michigan	no		rea AGI	4.55% of FAGI with modification	-	- *1-	. ,	. /	. ,	9,883	0,921,033	700.27	34	303,/32,830	37,032	1.89%	33
Minusoria No							*pi	us \$000 101	each chha	18 or under								Ė
Personal exemption/deduction amounts Personal exemption/deduction amounts Personal exemption/deduction amounts Personal exemption of Personal exemption Personal exem	Minnocoto	no		Fod TI	5 35% \$0. 7 05% \$23 100.	\$5 800	\$11,600	\$3.700	\$7.400	\$3.700	5 370	7 088 084	1 /95 01	5	2/1 351 008	15 135	3 310/	
Registration Part Carrent Fed AGI 15%-590 28%-518/14/198 State AGI With minimum/maximum Registrates apply to income bracket ranges \$13,70 \$1,000 \$1,500 \$2,000 \$2,000	Willinesota	по	7/17/11	reu 11						φ3,700	3,319	7,500,004	1,405.01]	241,331,996	43,133	3.31 /0	,
Hit Same rates apply to income bracket ranges \$12,440.5114,250 Hit Same rates apply to income bracket ranges \$13,770.5134,170 Hit Same rates apply to income bracket ranges \$13,770.5134,170 Hit Same rates apply to income bracket ranges \$13,770.5134,170 Hit Same rates apply to income bracket ranges \$16,090.567,070 \$4,000 \$1,500 \$2,905 \$1,501,207 \$02.95 40 \$9.5854,424 \$32,193 \$1,575 \$38 \$35,005,445 \$35								icuuciion a	iniounts									ĺ
Missistipi						_		1,290										į
Missistpy no														!				į
Missispip no					=	_												į
Missouri yes+ Current Fed AG 1.5%-89; 2%-81K; 2.5%-82K; \$5.800 \$11.600 \$2.100 \$4.200 \$1.200 \$6.220 \$5.131,686 \$85.16 \$25 \$228,269,622 \$37,988 \$2.25% \$27 \$37.58K; 5.5%-85K; 5%-87K; by RC \$1.856 \$1.500 \$1.200	Mississippi	no		GI					\$12,000	\$1,500	2,985	1,501,267	502.95	40	95,854,424	32,193	1.57%	38
Section Sect					[applicable for S, HH, MFJ, MFS]													!
A%-SSK; 45%-SSK; 39%-SPK Experience Ex	Missouri	yes+	Current	Fed AGI	1.5%>\$0; 2%>\$1K; 2.5%>\$2K;	\$5,800	\$11,600	\$2,100	\$4,200	\$1,200	6,022	5,131,686	852.16	25	228,269,622	37,988	2.25%	27
S.5%>SSK, (%%>SPK Suppliciable for S, HH, MFJ, MFS Short S, HH, MFJ, HH, MFS Short S, HH, MFJ, HH, MFS Short S, HH, MFJ, HH, MFJ, HH, MFJ, HH, MFJ, HH, MFJ, HH, MFJ, HH, MFJ, HH, HH, HJ, HJ, HH, HJ, HJ, HH, HJ, HJ					3%>\$3K; 3.5%>\$4K;	[standard	deduction a	mounts as	allowed									Ė
Applicable for S, IHI, MFJ, MFS St. 200					4%>\$5K; 4.5%>\$6K; 5%>\$7K;	by IRC]												į
Montana yes+ Current Fed AGI 1%-\$80; 22%-\$52,700; 3%-\$4,700; \$1,820 \$3,640 \$2,190 \$4,380 \$2,190 \$1,005 900,180 895,58 23 36,630,466 36,716 2,46% 16 4%-\$87,200; 5%-\$89,700; \$4,110* \$8,220* \$4,110* \$8,220* \$4,110* \$8,220* \$4,110* \$8,220* \$4,110* \$8,220* \$4,110* \$1,20					5.5%>\$8K; 6%>\$9K									<u> </u>				į
A					[applicable for S, HH, MFJ, MFS]													<u>!</u>
Nebraska New Hamp- New Jersey New Je	Montana	yes+	Current	Fed AGI	1%>\$0; 2%>\$2,700; 3%>\$4,700;			\$2,190	\$4,380	\$2,190	1,005	900,180	895.58	23	36,630,466	36,716	2.46%	16
Replicable for S, HH, MFJ, MFS *20% of state AGI with minimum/maximum						\$4,110*	\$8,220*							<u> </u>				İ
Nebraska no Current Fed AGI 2.56%\$0; 3.57%\$2,400; \$5,800 \$11,600 \$120 \$240 \$120 \$1,856 \$1,838,344 990.74 18 80,419,976 43,654 2.29% 2.29% 2.29%														!				į
Nebraska no Current Fed AGI 2.56% \$90; 3.57% \$2.400; \$5.800 \$11,600 \$120 \$2.40 \$120 \$1.856 \$1,838,344 \$99.74 \$18 \$80,419,976 \$43,654 \$2.29% \$24 \$1.20 \$1.856 \$1.838,344 \$99.74 \$18 \$80,419,976 \$43,654 \$2.29% \$24 \$1.20 \$1.20 \$1.20 \$1.20 \$1.20 \$1.20 \$1.856 \$1.838,344 \$99.74 \$18 \$80,419,976 \$43,654 \$2.29% \$24 \$1.20					[applicable for S, HH, MFJ, MFS]	-		ith minimu	um/maximu	ım				[į
S.12%=\$17,500; 6.84%=\$27K	N. 1		<u> </u>	E LAGI	2.5(0) 40 2.550/ 42.400			4120	#240	#120	1.054	1 020 244	000 54	10	00 410 050	42.654	2 200/	24
Capplicable for S, MFS HH: same rates apply to income bracket ranges \$4,500-\$40K MFJ: same rates apply to income bracket ranges \$4,800-\$54K MFJ: same rates apply to income bracket ranges \$4,800-\$54K MFJ: same rates apply to income Season Sea	Nebraska	no	Current	Fed AGI		\$5,800	\$11,600				1,856	1,838,344	990.74	18	80,419,976	43,654	2.29%	24
HH: same rates apply to income bracket ranges \$4,500-\$40K								[tc]	[tc]	լա								į.
MFJ: same rates apply to income bracket ranges \$4,800 \ S54K S4,800 \ S						-												İ
New Hampshire Stat					bracket ranges \$4,500-\$40K									<u> </u>				ĺ
New Hamp- no																		ĺ
Shire Income In	-				<u> </u>									ļ				<u> </u>
New Jersey no - GI 1.4%>\$0; 1.75%>\$20K; \$1,000 \$2,000 \$1,500 \$8,865 11,128,418 1,255.38 7 471,187,870 53,333 2.36% 19 3.5%>\$35K; 5.525%>\$40K; 6.37%>\$75K; 8.97%>\$500K [applicable for S, MFS/CUFS] 1.4%>\$0; 1.75%>\$20K; 2.45%>\$50K; 5.525%>\$80K; 6.37%>\$150K; 8.97%>\$500K [applicable for HH, MFJ/CUFJ] New Mexico no Current Fed AGI 1.7%>\$0; 3.2%>\$5,500; \$5,800 \$11,600 \$3,700 \$7,400 \$3,70	_	no	-	GI		-	-	\$2,400	\$4,800	-	1,321	81,557	61.75	42	62,651,207	47,542	0.13%	42
3.5%>\$35K; 5.525%>\$40K; 6.37%>\$75K; 8.97%>\$500K [applicable for S, MFS/CUFS] 1.4%>\$0; 1.75%>\$20K; 2.45%>\$50K; 3.5%>\$70K; 5.525%>\$80K; 6.37%>\$150K; 8.97%>\$500K [applicable for HH, MFJ/CUFJ]				~=				****	****	44.500	0.045	11 120 110			1=1 10= 0=0			10
6.37%>\$75K; 8.97%>\$500K [applicable for S, MFS/CUFS] 1.4%>\$0; 1.75%>\$20K; 2.45%>\$50K; 3.5%>\$70K; 5.525%>\$80K; 6.37%>\$150K; 8.97%>\$500K [applicable for H, MFJ/CUFJ]	New Jersey	no	-	GI		-	-	\$1,000	\$2,000	\$1,500	8,865	11,128,418	1,255.38	7	471,187,870	53,333	2.36%	19
[applicable for S, MFS/CUFS] 1.4%>\$0; 1.75%>\$20K; 2.45%>\$50K; 3.5%>\$70K; 5.525%>\$80K; 6.37%>\$150K; 8.97%>\$500K [applicable for HH, MFJ/CUFJ] New Mexico no Current Fed AGI 1.7%>\$0; 3.2%>\$5,500; \$5,800 \$11,600 \$3,700 \$7,400 \$3,700 \$3,700 \$2,086 \$1,150,468 \$551.64 \$38 \$72,300,258 \$34,782 \$1.59% \$37 \$4.7%>\$11K; 4.9%>\$16K; [personal exemption/deduction amounts [applicable for S] as allowed by IRC] MFJ, HH: same rates apply to income bracket ranges \$8K-\$24K														!				į
1.4%-\$6; 1.75%-\$20K; 2.45%-\$50K; 3.5%-\$70K; 5.525%-\$80K; 6.37%-\$150K; 8.97%-\$500K [applicable for HH, MFJ/CUFJ] New Mexico no Current Fed AGI 1.7%-\$0; 3.2%-\$5,500; \$5,800 \$11,600 \$3,700 \$7,400 \$3,700 \$2,086 1,150,468 551.64 38 72,300,258 34,782 1.59% 37 4.7%-\$11K; 4.9%-\$16K; [personal exemption/deduction amounts [applicable for S]														į				İ
Current Fed AGI 1.7%>\$150K; 8.97%>\$500K [applicable for HH, MFJ/CUFJ] New Mexico no Current Fed AGI 1.7%>\$0; 3.2%>\$5,500; \$5,800 \$11,600 \$3,700 \$7,400 \$3,700 \$2,086 1,150,468 551.64 38 72,300,258 34,782 1.59% 37 4.7%>\$11K; 4.9%>\$16K; [personal exemption/deduction amounts [applicable for S] as allowed by IRC] MFJ, HH: same rates apply to income bracket ranges \$8K-\$24K MFS: same rates apply to income bracket ranges \$4K-\$12K						-												
[applicable for HH, MFJ/CUFJ] New Mexico no Current Fed AGI 1.7%>\$0; 3.2%>\$5,500; \$5,800 \$11,600 \$3,700 \$7,400 \$3,700 \$2,086 1,150,468 551.64 38 72,300,258 34,782 1.59% 37 4.7%>\$11K; 4.9%>\$16K; [personal exemption/deduction amounts [applicable for S] as allowed by IRC] MFJ, HH: same rates apply to income bracket ranges \$8K-\$24K MFS: same rates apply to income bracket ranges \$4K-\$12K						80K;								<u> </u>				ĺ
New Mexico no Current Fed AGI 1.7%>\$0; 3.2%>\$5,500; \$5,800 \$11,600 \$3,700 \$7,400 \$3,700 \$2,086 1,150,468 551.64 38 72,300,258 34,782 1.59% 37 4.7%>\$11K; 4.9%>\$16K; [personal exemption/deduction amounts [applicable for S] as allowed by IRC] MFJ, HH: same rates apply to income bracket ranges \$8K-\$24K MFS: same rates apply to income bracket ranges \$4K-\$12K					6.37%>\$150K; 8.97%>\$500K									į				İ
4.7%>\$11K; 4.9%>\$16K; [personal exemption/deduction amounts [applicable for S] as allowed by IRC] MFJ, HH: same rates apply to income bracket ranges \$8K-\$24K MFS: same rates apply to income bracket ranges \$4K-\$12K					[applicable for HH, MFJ/CUFJ]									[ĺ
[applicable for S] as allowed by IRC] MFJ, HH: same rates apply to income bracket ranges \$8K-\$24K MFS: same rates apply to income bracket ranges \$4K-\$12K	New Mexico	no	Current	Fed AGI	1.7%>\$0; 3.2%>\$5,500;	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	2,086	1,150,468	551.64	38	72,300,258	34,782	1.59%	37
MFJ, HH: same rates apply to income bracket ranges \$8K-\$24K MFS: same rates apply to income bracket ranges \$4K-\$12K					4.7%>\$11K; 4.9%>\$16K;	[personal	exemption/d	leduction a	amounts					<u> </u>				į
MFS: same rates apply to income bracket ranges \$4K-\$12K						_								<u> </u>				Í
					,			24K						<u> </u>				į
[community property state]						icket ranges	\$4K-\$12K							; l				į
					[community property state]													

	Fed-	Calculation Marginal rates			Standard deduction/personal exemption					Pop- Individual income tax				Personal inc	Indivi	dual	
	eral	starting	point	and tax brackets	amounts in effect for					ulation	collec	tions		calendar y	incom	e tax	
	tax	Relation	Ì	by filing status	2011 income year					as	fiscal year 2012*			2011	collections		
	de-	to		for 2011 income year			anuary 1, 2			of	•	Per capi	ita		Per	as a % (of per-
	ducti-	Federal		[as of January 1, 2011]	Standard	deduction	Perso	nal exemp	tion	7/1/2012	Amount	Amount		Amount	capita	sonal in	-
State	bility	IRC	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married	Dependent	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
New York	no	Current	Fed AGI	4%>\$0; 4.5%>\$8K; 5.25%>\$11K;	\$7,500	\$15,000		-	\$1,000	19,570	38,771,968		2	1,012,405,644		3.83%	2
				5.9%>\$13K; 6.85%>\$20K;										į			į
				7.85%>\$200K; 8.97%>\$500K													ĺ
				[applicable for S, MFS]							ļ			į			į
				HH: same rates apply to income brack	ket ranges \$	11K-\$500K								i			Ė
				MFJ: same rates apply to income bra	_												1
North	no	1/1/11	Fed TI	6%>\$0; 7%>\$12,750;	\$3,000	\$6,000	\$2,500*	\$5,000*	\$2,500*	9,752	10,383,796	1,064.78	15	352,454,998	36,520	2.95%	7
Carolina			[Fed AGI	7.75%>\$60K (S)	*[\$2K-S/D	(\$4K-M) if	FAGI =>tl	nreshold ar	nount								į
			eff 1/1/12]	6%>\$0; 7%>\$21,250;	for filing	status:								į			į
				7.75%>\$100K (MFJ/QW)	MFJ-\$10	0K; HH-\$8	0K; S-\$60K	; MFS-\$50	K]								į
				6%>\$0; 7%>\$17K;	_												!
				7.75%>\$80K (HH)							j		;				İ
				6%>\$0; 7%>\$10,625;	_												ĺ
				7.75%>\$50K (MFS)													<u>i </u>
North	no	Current	Fed TI	1.51%>\$0; 2.82%>\$34,500;	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	700	432,527	618.22	37	32,332,079	47,218	1.34%	41
Dakota				3.13%>\$83,600; 3.63%>\$174,400;	[personal	exemption/d	leduction a	mounts									!
				3.99%>\$379,150	as allowed	by IRC]					į			į			į
				[applicable for S]	_												İ
				HH: same rates apply to income brack	ket ranges \$4	16,250-\$379	,150							į			į
				MFJ: same rates apply to income brace	_												İ
				MFS: same rates apply to income brace	cket ranges	\$28,850-\$18											<u>i </u>
Ohio	no	12/15/10	Fed AGI	0.587%>\$0; 1.174%>\$5,100;	-	-	\$1,650	\$3,300	\$1,650	11,544	9,029,349	782.15	30	446,135,562	38,657	2.02%	30
				2.348%>\$10,200; 2.935%>\$15,350;			[plus addit										ĺ
				3.521%>\$20,450; 4.109%>\$40,850;			tax credit										į
				4.695%>\$81,650; 5.451%>\$102,100;			exemption]									İ
				5.925%>\$204,200													1
				[applicable for S, HH, MFJ, MFS]													
Oklahoma	no	Current	Fed AGI	0.5%>\$0; 1%>\$1K;	\$5,800	\$11,600	\$1,000	\$2,000	\$1,000	3,815	2,774,376	727.26	33	147,429,565	38,960	1.88%	34
				2%>\$2,500; 3%>\$3,750;													į.
				4%>\$4,900; 5%>\$7,200;							į			į			į
				5.5%>\$8,700													ĺ
				[applicable for S, MFS]	- 	031 7 01	=1 /										į
0		13/21/10	E-JACI	HH, MFJ: same rates apply to income		0		¢250	¢170	2 900	5 925 707	1 404 04	4	146 001 400	27.744	2.000/	
Oregon	yes+	12/31/10	rea AGI	5%>\$0; 7%>\$2K; 9%>\$5K; 10.8%>\$125K; 11%>\$250K	\$1,980	\$3,960	\$179 [tc]	\$358	\$179	3,899	5,825,797	1,494.04	4	146,001,498	37,744	3.99%	1
				[applicable for S, MFS]			ίαj	[tc]	[tc]				!				ĺ
				HH, MFJ: same rates apply to income	_ o brocket re	ngoc \$4K-\$4	SOOK							į			İ
Pennsylva-	no	_	GI	3.07%	- Diacket ia	iiges ψ -11 -ψ.	-	_		12,764	10,102,113	791.48	29	558,345,148	43 813	1.81%	35
nia	110		OI.	3.07 76						12,704	10,102,113	771.40		220,242,140	43,013	1.01 /0	1 33
Rhode	no	Current	Fed AGI	3.75%>\$0; 4.75%>\$55K;	\$7,500	\$15,000	\$3,500	\$7,000	\$3,500	1,050	1.068.466	1,017.30	16	46,881,303	44.621	2.28%	26
Island				5.99%>\$125K	4.,	T,	1-,	4.,	+-,	_,,	_,,	-,		,,	,		
				[applicable for S, HH, MFJ, MFS]										į			į
South	no	12/31/09	Fed TI	3%>\$2,760; 4%>\$5,520;	\$5.800	\$11,600	\$3,700	\$7,400	\$3,700	4,724	3,096,834	655.59	35	159,747,330	34.183	1.94%	32
Carolina	-			5%>\$8,280; 6%>\$11,040;		exemption/d			1-7	,	- , ,			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	- ,		1
				7%>\$13,800	as allowed	-								į			į
				[applicable for S, HH, MFJ, MFS]										į			Ė
				· · · · · · · ·						- '	•			•		•	

	Fed-	Calculation		Marginal rates	Standard deduction/personal exemption				Pop-	Individual	income tax	ζ.	Personal inc	Indivi	dual		
	eral	starting	point	and tax brackets		amou	nts in effec	t for		ulation	collec	ctions		calendar y	income tax		
	tax	Relation		by filing status		2011 income year					fiscal year	ear 2012*		2011		collections	
	de-	to		for 2011 income year		[as of January 1, 2011]						Per capita			Per	as a % of per-	
	ducti-	Federal		[as of January 1, 2011]	Standard	Standard deduction Personal exemption 7/					Amount	Amount		Amount	capita	sonal in	come
State	bility	IRC	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married	Dependent	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
Tennessee	no	-	Certain	6% applies to interest/dividend	-	-	\$1,250	\$2,500	-	6,456	182,251	28.23	43	237,618,453	37,129	0.08%	43
			dividends,	income.									! I				
			interest										į	į			
			income														
Utah	no	Current	Fed AGI		\$5,800*	\$11,600*	. ,	\$5,550*	\$2,775*	2,855	2,466,495	863.83	24	96,175,091	34,173	2.56%	14
				*Tax credit of 6% incorporates the me									;	į			
				exemption (3/4 of federal allowance) a		deduction	or itemized	l deduction	S.				! I				
				Credit is phased out according to inco									į	į			
Vermont	no	1/1/09	Fed TI	3.55%>\$0; 6.8%>\$34,500;	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	626	598,450	955.97	20	26,887,510	42,911	2.23%	28
				7.8%>\$83,600; 8.8%>\$174,400;	[personal e	_	leduction a	mounts					!	ĺ			
				8.95%>\$379,150	as allowed	by IRC]							i	į			
				[applicable for S] HH: same rates apply to income brac	<u></u>	46,250-\$379	0,150										
				MFJ/CUFJ: same rates apply to income	_			50									
				MFS/CUFS: same rates apply to inco	me bracket r	anges \$28,	825-\$189,5	75					!	ĺ			
Virginia	no	12/31/11	Fed AGI	2%>\$0; 3%>\$3K;	\$3,000	\$6,000	\$930	\$1,860	\$930	8,186	10,216,148	1,248.02	8	381,930,403	47,126	2.67%	13
				5%>\$5K; 5.75%>\$17K													
				[applicable for S, HH, MFJ, MFS]									! !	į Į			
West	no	1/1/10	Fed AGI	3%>\$0; 4%>\$10K; 4.5%>\$25K;	-	-	\$2,000	\$4,000	\$2,000	1,855	1,755,746	946.28	21	62,737,373	33,822	2.80%	10
Virginia				6%>\$40K; 6.5%>\$60K			[\$500 for 6) exemption	ıs]								
				[applicable for S, HH, MFJ] MFS: same rates apply to income brace	cket ranges \$	5K-\$30K											
Wisconsin	no	12/31/08	Fed AGI	4.6%>\$0; 6.15%>\$10,180;	\$9,410	\$16,940	\$700	\$1,400	\$700	5,726	6,762,399	1,180.92	12	232,094,278	40,648	2.91%	8
				6.50%>\$20,360; 6.75%>\$152,740;	[deduction	phases out	to \$0 for s	ingle									
				7.75%>\$224,210	filers at \$92	2,000; joint	filers at \$1	104,691]					į				
				[applicable for S, HH] MFJ: same rates apply to income bra	_ cket ranges \$	\$13,580-\$29	98.940										
	MFS: same rates apply to income bracket ranges \$6,790-\$149,470											! I					
				[community property state]	9								į	į			
Total 43 sta	ites			- v						256,108	280,614,090	1,095.69 ^a	-	10,814,116,642	42,475 ^a	2.59% ^a	-

Detail may not add to totals due to rounding.

This table compares the basic tax rate schedules and the generally allowable standard deduction and personal exemption amounts among the states that levy a tax on personal income,

but does not attempt to address exceptional provisions and circumstances specific to certain taxpayer groups. Additional taxes such as personal property replacement, alternative minimum, or single business may apply.

Per capita tax collection amounts are computations based on July 1, 2012 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.

Personal income amounts are BEA estimates and are in current dollars (not adjusted for inflation).

Per capita personal income amounts are BEA estimates based on July 1, 2011 population estimates of the Bureau of the Census.

*Data reflect state government fiscal years that end on June 30, except for three states with alternative fiscal year ending dates: Alabama and Michigan (September 30), and New York (March 31).

tc = tax credit

community property state = one-half of the community income is taxable to each spouse

Sources: U.S. Census Bureau, Population Division. Table NST-EST2012-01 -Annual Estimates of the Population for the States: July 1, 2012, December 2012 release.

U.S. Census Bureau, 2012 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 11, 2013 release, April 8, 2014 update.

Bureau of Economic Analysis. Table SA1-3, Regional Economic Information System, September 30, 2013 release, May 30, 2014 update.

Tax Foundation; Commerce Clearing House; Federation of Tax Administrators; Tax Policy Center; Tax Forms

^aWeighted average computations based on tax collection, personal income, and population totals for the 43 states levying a tax on personal income.

⁺Missouri, Montana, and Oregon allow federal tax deductibility with limited deductions.

TABLE 22A. FEDERAL ITEMIZATION/STANDARD DEDUCTION RATE by STATE, TAX YEAR 2011 [U.S. Individual Income Tax Return Form -1040]

	Federal R	Returns		Federal l	Returns		
	Deduction	claimed:		Deduction	claimed:		
	Itemized	Standard		Itemized	Standard		
State	<u>%</u>	<u>%</u>	<u>State</u>	<u>%</u>	<u>%</u>		
Alabama	28.66%	71.34%	Missouri	29.80%	70.20%		
Arizona	31.89%	68.11%	Montana	30.54%	69.46%		
Arkansas	24.55%	75.45%	Nebraska	30.50%	69.50%		
California	35.33%	64.67%	New Hampshire	34.94%	65.06%		
Colorado	36.91%	63.09%	New Jersey	42.86%	57.14%		
Connecticut	43.17%	56.83%	New Mexico	25.38%	74.62%		
Delaware	35.12%	64.88%	New York	35.93%	64.07%		
Georgia	33.96%	66.04%	*North Carolina	33.71%	66.29%		
Hawaii	31.19%	68.81%	North Dakota	21.02%	78.98%		
Idaho	31.97%	68.03%	Ohio	30.48%	69.52%		
Illinois	34.74%	65.26%	Oklahoma	26.30%	73.70%		
Indiana	26.66%	73.34%	Oregon	38.77%	61.23%		
Iowa	31.83%	68.17%	Pennsylvania	30.82%	69.18%		
Kansas	30.62%	69.38%	Rhode Island	35.96%	64.04%		
Kentucky	28.98%	71.02%	South Carolina	29.63%	70.37%		
Louisiana	23.17%	76.83%	Tennessee	23.39%	76.61%		
Maine	30.86%	69.14%	Utah	38.42%	61.58%		
Maryland	47.88%	52.12%	Vermont	29.78%	70.22%		
Massachusetts	39.30%	60.70%	Virginia	39.82%	60.18%		
Michigan	30.09%	69.91%	West Virginia	18.77%	81.23%		
Minnesota	38.82%	61.18%	Wisconsin	35.76%	64.24%		
Mississippi	23.50%	76.50%	United States	32.08%	67.92%		

Source: IRS, Statistics of Income Division, Individual Master File System, December 2012
Tax Year 2011: Historical Table 2 (SOI Bulletin)

The table reflects the percentages of federal 1040 returns claiming itemized deductions and standard deductions for tax year 2011 for the 43 states levying a tax on personal income.

Provisions for claiming the itemized and standard deductions at the state level vary among the 43 states. For states that allow a basic standard deduction, some require the taxpayer to utilize the same deduction option for state income tax purposes as chosen for federal income tax purposes.

*North Carolina taxable income is taxable income as calculated for federal income tax purposes, with certain adjustments. North Carolina allows a basic standard deduction that does not include the cost-of-living adjustment permitted under federal law so the adjustment amount must be added back to taxable income. If the taxpayer chooses to itemize deductions on the federal return, the amount of state and local income taxes or general sales taxes deducted on the federal return must be added back to federal taxable income on the state return to derive North Carolina taxable income. The standard deduction is zero for a married individual filing separately for federal income tax purposes when the spouse claims itemized deductions.

*For NC state individual income tax returns filed for tax year 2011, 36.75% of total returns utilized itemized deductions and 63.25% claimed the standard deduction.