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

| | | | | AL INCOME TAX RATES and NET CO | JLLECTI | | | | TOK II | | | | | SONAL INCOM | L | T 11 1 | |
|-------------|--------|------------|--------|---|-------------------|---------------|---------------------|----------------|---------------------|--|------------|----------|-----|---------------|--------|---|----------|
| | Fed- | Federa | | | | | d deductio | | | Pop- | Individual | | | | | | |
| | eral | starting p | point | Marginal rates | | • | l exemptio | | | ulation | collec | | | Personal inco | me | | |
| | tax | Adopted | | and tax brackets | | | s in effect | | | | fiscal ye | | _ | 2003 | _ | | |
| | de- | date of | | by filing status | | | ncome yea | | | | | | ita | | | | - |
| | ducti- | IRC as | | for 2005 income year | | deduction | <u> </u> | nal exemp | | | | | | | _ | | |
| State | bility | enacted | Basis | [Refer to footnotes as applicable] | Single | Joint | Single | Married | Child | - / - | | | | | | | |
| Alabama | yes | - | - | 2%>\$0; 4%>\$500; 5%>\$3K | \$2,000 | \$4,000 | \$1,500 | \$3,000 | \$300 | 4,530 | 2,243,537 | 495.26 | 37 | 119,373,020 | 26,505 | 1.88% | 36 |
| | | | | [applicable for S, HH, MFS] MFJ: same rates apply to income brack | ket ranges \$ | \$1K-\$6K | | | | | | | | | | | |
| Arizona | no | 1/1/2004 | Fed | 2.87%>\$0; 3.20%>\$10K; | \$4,050 | \$8,100 | \$2,100 | \$4,200 | \$2,300 | 5,744 | 2,315,865 | 403.18 | 39 | 151,933,040 | 27,232 | 1.52% | 40 |
| | | | AGI | 3.74%>\$25K; 4.72%>\$50K; | | | | | | | į | | | | | | • |
| | | | | 5.04%>\$150K | | | | | | | į | | | | | | |
| | | | | [applicable for S, MFS] | | | | | | | | | | | | | |
| | | | | MFJ, HH: same rates apply to income l | bracket rar | nges \$20K-\$ | 300K | | | | | | | | | | |
| - | | | | [community property state] | | | | | | | Ī | | | | | | <u> </u> |
| Arkansas | no | - | - | 1%>\$0; 2.5%>\$3,399; | \$2,000 | \$4,000 | \$20 | \$40 | \$20 | 2,753 | 1,685,585 | 612.27 | 31 | 66,515,388 | 24,384 | 2.53% | 20 |
| | | | | 3.5% >\$6,799; 4.5%>\$10,299; | | | [tc] | [tc] | [tc] | | į | | | | | | |
| | | | | 6%>\$17,099; 7%>\$28,499 | | | | | | | | | | | | | ! ! |
| | | | | [applicable for S, HH, MFJ, MFS] | | | | | | | į | | | | | | |
| California | no | 11/11/2003 | Fed | 1%>\$0; 2%>\$6,147; | \$3,165 | \$6,330 | \$85 | \$170 | \$265 | 35,894 | 36,398,983 | 1,014.07 | 6 | 1,184,996,911 | 33,415 | 3.07% | 7 |
| | | | AGI | 4%>\$14,571; 6%>\$22,997; | | | [tc] | [tc] | [tc] | | İ | | | | | | |
| | | | | 8%>\$31,925; 9.3%>\$40,346 | | | | | | | | | | | | | • |
| | | | | [applicable for S, MFS] | | | | | | | | | | | | | • |
| | | | | MFJ: same rates apply to income brack | | | * | | | | į | | | | | | |
| | | | | HH: same rates apply to income bracket | 8 | , , , | | | | | | | | | | | |
| | | | | [community property state] [Beginning | | | | | | | ļ | | | | | | |
| | | | | income >\$1 million is subject to addition | ıal 1% per | sonal incon | ie tax.] | | | | ļ | | | | | | <u> </u> |
| Colorado | no | Current | | 4.63 % of federal taxable income | - | - | - | - | - | | | | | / / | | | 30 |
| Connecticut | no | Current | Fed | 3%>\$0; | - | | \$12,625 | . , | - | 3,504 | 4,319,546 | 1,232.75 | 3 | 149,842,940 | 42,972 | 2.88% | 11 |
| | | | AGI | 5%>\$10K | | on amounts | | | GI | | į | | | | | | |
| | | | | [applicable for S, MFS] | | hased out fo | | | | | į | | | | | | |
| | | | | HH: same rates apply; | | ; additional | | | | | | | | | | | • |
| | | | | upper range, \$16K | 0 0 | rom 75% to | 0% based | l on state | | | Ī | | | | | | |
| | | | | MFJ: same rates apply; | AGI] | | | | | | į | | | | | | |
| | | ~ | | upper range, \$20K | 42.220 | A = = 0.0 | 4440 | 4.50 | 4440 | 000 | =0.1.0.1.0 | 044.00 | | | 24400 | . =00/ | |
| Delaware | no | Current | Fed | 2.2%>\$2K; 3.9%>\$5K; | \$3,250 | \$6,500 | \$110 | \$220 | \$110 | 830 | 781,212 | 941.22 | 9 | 27,980,670 | 34,199 | 2.79% | 13 |
| | | | AGI | 4.8%>\$10K; 5.2%>\$20K; | | | [tc] | [tc] | [tc] | | | | | | | | • |
| | | | | 5.55%>\$25K; 5.95%>\$60K | | | | | | | | | | | | as a % o sonal in [%] 1.88% 1.52% 2.53% 3.07% 2.17% 2.88% 2.79% | |
| <u> </u> | | 1/1/2004 | Б.1 | [applicable for S, HH, MFJ, MFS] | φα 200 | #3.000 | #2.500 | Φ 7 400 | Φ2.000 | 0.020 | 6 030 406 | 552.64 | 16 | 251 (20 (10 | 20.000 | 2.710/ | 14 |
| Georgia | no | 1/1/2004 | Fed | 1%>\$0; 2%>\$750; 3%>\$2,250; | \$2,300 | \$3,000 | \$2,700 | \$5,400 | \$3,000 | 8,829 | 6,830,486 | 773.04 | 10 | 251,620,610 | 29,000 | 2.71% | 14 |
| | | | AGI | 4%>\$ 3,750; 5%>\$5,250; 6%>\$7K | | | | | | | ļ | | | | | | |
| | | | | [applicable for S] | | \$500 \$5TZ | | | | | | | | | | | ! ! |
| | | | | MFS: same rates apply to income brack | 0 | | 17 61017 | | | | | | | | | | |
| Hawaii | 200 | 12/21/2002 | Fod TI | MFJ, HH, QW: same rates apply to inc 1.4%>\$0; 3.2%>\$2K; 5.5%>\$4K; | \$1,500 | \$1,900 | \$1,040 | \$2,080 | \$1,040 | 00 4,530 2,243,537 495.26 37 119,373,020 26,505 1.88% 36 300 5,744 2,315,865 403.18 39 151,933,040 27,232 1.52% 40 300 2,753 1,685,585 612.27 31 66,515,388 24,384 2.53% 20 65 35,894 36,398,983 1,014.07 6 1,184,996,911 33,415 3.07% 7 - 4,601 3,413,891 741.99 18 157,171,088 34,561 2.17% 30 - 3,504 4,319,546 1,232.75 3 149,842,940 42,972 2.88% 11 10 830 781,212 941.22 9 27,980,670 34,199 2.79% 13 000 8,829 6,830,486 773.64 16 251,620,610 29,000 2.71% 14 | 6 | | | | | | |
| Hawan | no | 12/31/2003 | reu 11 | | \$1,500 | \$1,500 | φ1,0 1 0 | φ2,000 | φ1,0 1 0 | 1,203 | 1,109,203 | 743.14 | 10 | 30,013,200 | 30,441 | 3.00 /0 | U |
| | | | | 6.4%>\$8K; 6.8%>\$12K; 7.2%>\$16K; | | | | | | | ļ | | | | | | |
| | | | | 7.6%>\$20K; 7.9%>\$30K; 8.25%>\$40K | | | | | | | | | | | | | |
| | | | | | | | | | | | į | | | | | | <u>.</u> |
| | | | | [applicable for S, MFS] HH: same rates apply to income bracket | of ranges \$3 | 3K-\$60K | | | | | | | | | | | |
| | | | | MFJ: same rates apply to income brack | _ | | | | | | | | | | | | |
| | | | | 111 0. same races apply to meome brace | ici ranges | γ 113-ψΟΟ13 | | | | | ! | | ! I | | |] | ! |

TABLE 22. -Continued

| | Fed- | Federal | | T | 1 | Standar | d deduction | | | Pop- | Individual | incomo tos | v | | | Indivi | dual |
|-----------|--------|-------------------|--------|---------------------------------------|---------------|---------------|-------------|------------|---------|----------|------------|------------|----------|---------------|--------|----------|--|
| | eral | starting | | Marginal rates | | | l exemptic | | | ulation | | tions | · | Personal inco | ma | incom | |
| | tax | Adopted | T | and tax brackets | | - | s in effect | | | as | fiscal ve | | | 2003 | лис | collec | |
| | de- | date of IRC as | | by filing status | | | icome yea | | | of | listai ye | Per cap | ito | 2003 | Per | as a % | |
| | ducti- | | | for 2005 income year | Standard | l deduction | | nal exemp | tion | 7/1/2004 | Amount | Amount | nta | Amount | capita | sonal in | |
| State | bility | enacted | Basis | [Refer to footnotes as applicable] | Single | Joint | | Married | | [1,000s] | [\$1,000s] | [\$] | Rank | [\$1,000s] | [\$] | | Ran |
| Idaho | no | 1/1/2004 | | 1.6%>\$0; 3.6%>\$1,129; | \$5,000 | \$10,000 | \$3,200 | \$6,400 | \$3,200 | 1,393 | 907,795 | | | 35,409,068 | | | |
| luano | 110 | 1/1/2004 | reu II | 4.1%>\$2,258; 5.1%>\$3,387; | . , | exemption/ | | | \$3,200 | 1,393 | 901,193 | 031.00 | 21 | 33,403,000 | 23,702 | 2.30 /0 | 10 |
| | | | | 6.1%>\$4,515; 7.1%>\$5,644; | _ | d by IRC; \$ | | | | | | | i I | | | | İ |
| | | | | 7.4%>\$8,466; 7.8%>\$22,577 | | n; \$15 credi | 0 | 0 | | | | | ! | | | | ! |
| | | | | [applicable for S, MFS] | exemption | * | t anoweu | per caen | | | | | | | | | į |
| | | | | HH, MFJ, QW: same rates apply to in | | - | 2.258-\$45 | 153 | | | | | • | | | | ŀ |
| | | | | [community property state] | come bruch | et runges w | -,200 φ 10, | 100 | | | | | ! I | | | | į. |
| Illinois | no | Current | Fed | 3% of FAGI with modification | | | \$2,000 | \$4,000 | \$2,000 | 12,714 | 8,139,558 | 640.20 | 30 | 416,978,383 | 32.965 | 1.95% | 35 |
| IIIIIOIS | 110 | Current | AGI | 370 of 17101 with mounication | | | Ψ2,000 | Ψ-1,000 | Ψ2,000 | 12,714 | 0,137,330 | 040.20 | 30 | 410,570,505 | 32,703 | 1.5570 | . 33 |
| Indiana | no | 1/1/2003 | Fed | 3.4% of FAGI with modification | - | | \$1,000 | \$2,000 | \$1,000 | 6,238 | 3,807,861 | 610.43 | 32 | 178,786,119 | 28.838 | 2.13% | 33 |
| Indiana | 110 | 1/1/2003 | AGI | 3.470 of 171G1 with modification | | | Ψ1,000 | Ψ2,000 | Ψ1,000 | 0,230 | 3,007,001 | 010.43 | 32 | 170,700,117 | 20,030 | 2.13 /0 | 55 |
| Iowa | yes | 1/1/2004 | Fed | 0.36 %>\$0; 0.72%>\$1,242; | \$1,610 | \$3,970 | \$40 | \$80 | \$40 | 2,954 | 1,958,697 | 663.07 | 24 | 83,375,280 | 28,340 | 2.35% | 26 |
| | , | | AGI | 2.43%>\$2,484; 4.5%>\$4,968; | T-, | 7-7-10 | [tc] | [tc] | [tc] | _, | _,, | | i | ,, | , | | |
| | | | .101 | 6.12%>\$11,178; | [alternati | ve minimun | | | | | | | ! | | | | 1 |
| | | | | 6.48%>\$18,630; 6.8%>\$24,840; | | f minimum | | | = | | | | • | | | | į |
| | | | | 7.92%>\$37,260; 8.98%>\$55,890 | - | egular incon | | | | | | | ! | | | | ļ |
| | | | | [applicable for S, HH, MFJ, MFS] | 1 | | | | | | | | <u> </u> | | | | į |
| Kansas | no | Current | Fed | 3.5%>\$0; 6.25%>\$15K; 6.45%>\$30K | \$3,000 | \$6,000 | \$2,250 | \$4,500 | \$2,250 | 2,736 | 1,915,530 | 700.12 | 21 | 80,213,044 | 29,438 | 2.39% | 24 |
| | | | AGI | [applicable for S, HH, MFS] | 1-7 | , | . , | . , | . , | , | , ,,,,,, | | ! | , -,- | | | ! |
| | | | _ | MFJ: same rates apply to income brace | ket ranges | \$30K-\$60K | | | | | | | i I | | | | İ |
| Kentucky | no | 12/31/2001 | Fed | 2%>\$0; 3%>\$3K; 4%>\$4K; | \$1,910 | \$1,910 | \$20 | \$40 | \$20 | 4,146 | 2,819,393 | 680.03 | 23 | 109,442,026 | 26,575 | 2.58% | 17 |
| | | | | 5%>\$5K; 6%>\$8K | . , . | . , . | [tc] | [tc] | [tc] | , , | , , | | • | ., ,, | | | į |
| | | | | [applicable for S, HH, MFJ, MFS] | | | | | | | | | ! | | | | 1 |
| Louisiana | yes | Current | Fed | 2 %>\$0; | - | - | \$4,500 | \$9,000 | \$1,000 | 4,516 | 2,187,050 | 484.29 | 38 | 118,236,485 | 26,312 | 1.85% | 38 |
| | - | | AGI | 4%>\$12,500; | [standard | deduction | and perso | nal | | | | | i l | | | | į |
| | | | | 6%>\$25,000 | exemptio | ns combined | 1] | | | | | | ! I | | | | 1 |
| | | | | [applicable for S, HH, MFS] | | | | | | | | | ! | | | | İ |
| | | | | MFJ: same rates apply to income brace | ket ranges | \$25K-\$50K | | | | | | | ! I | | | | į |
| | | | | [community property state] | | | | | | | | | | | | | - |
| Maine | no | 5/28/2003 | Fed | 2%>\$0; 4.5%>\$4,450; | \$5,000 | \$8,300 | \$2,850 | \$5,700 | \$2,850 | 1,317 | 1,160,028 | 880.81 | 12 | 38,181,249 | 29,164 | 3.04% | 8 |
| | | | AGI | 7%>\$8,850; 8.5%>\$17,700 | [addition | al state mini | imum tax | imposed = | | | | | ! | | | | ļ |
| | | | | [applicable for S, MFS] | excess of | minimum ta | x over re | gular tax] | | | | | į | | | | į |
| | | | | HH: same rates apply to income brack | ket ranges \$ | 6,650-\$26,60 | 00 | | | | | | i I | | | | į |
| | | | | MFJ, QW: same rates apply to income | e bracket ra | nges \$8,900 | -\$35,450 | | | | | | ! | | | | ! |
| Maryland | no | Current | Fed | 2%>\$0; 3%>\$1K; | \$2,000 | \$4,000 | \$2,400 | \$4,800 | \$2,400 | 5,558 | 5,277,844 | 949.59 | 8 | 206,411,852 | 37,446 | 2.56% | 18 |
| | | | AGI | 4%>\$2K; 4.75%>\$3K | [standard | deduction= | =15% of ir | ncome | | | | | • | | | | 1 |
| | | | | [applicable for S, HH, MFJ, MFS] | | mum & ma | | | | | | | | | | | - |
| | | | | | based on | filing status | | | | | | | | | | | <u>i </u> |
| Massachu- | no | Current | Fed | 5.3% or 12% (short-term capital | - | - | \$3,575 | \$7,150 | \$1,000 | 6,417 | 8,830,334 | 1,376.08 | 1 | 253,632,340 | 39,504 | 3.48% | 3 |
| setts | | | AGI | gains) | | | | | | | | | | | | | <u>i </u> |
| Michigan | no | Current | Fed | 3.9% of FAGI with modification | - | | \$3,100 | | \$3,100 | 10,113 | 6,576,065 | 650.26 | 28 | 314,345,614 | 31,178 | 2.09% | 34 |
| | | [optional | AGI | | | cial \$600 pe | | - | | | | | <u> </u> | | | | į |
| | | 1/1/1999] | | | | e for child u | U | | | | | | <u> </u> | | | | <u>i </u> |
| Minnesota | no | 6/15/2003 | Fed TI | 5.35%>\$0; 7.05%>\$19,890; | , | \$10,000 | , | , | \$3,200 | 5,101 | 5,709,584 | 1,119.31 | 5 | 172,336,500 | 34,031 | 3.31% | 4 |
| | | | | 7.85%>\$65,330 | _ | exemption/ | deduction | amounts | | | | | • | | | | į |
| | | | | [applicable for S] | as allowe | | | | | | | | | | | | 1 |
| | | | | HH: same rates apply to income brack | ket ranges \$ | | | | | | | | ! | | | | ! |
| | | | | MFJ: same rates apply to income brace | 0 | | * | | | | | | i l | | | | į |
| | | | | MFS: same rates apply to income brack | cket ranges | \$14,540-\$57 | ,760 | | | | | | ļ l | | } | | ! |

TABLE 22. -Continued

| | Fed- | Federa | al | | | Standar | d deduction | on/ | | Pop- | Individual | lual income tax | | | | Indivi | dual |
|-------------|--------|-----------|-------|---|---|---------------------------------|-------------|----------------|---------|----------|------------------|-----------------|----------|---------------|--------|----------|----------|
| | eral | starting | point | Marginal rates | | personal | exemption | n | | ulation | collec | ctions | | Personal inco | ome | incom | e tax |
| | tax | Adopted | | and tax brackets | | amounts | in effect | for | | as | fiscal year 2004 | | | 2003 | | collec | tions |
| | de- | date of | | by filing status | | 2005 in | icome yea | r | | of | | Per cap | ita | | Per | as a % o | of per- |
| | ducti- | IRC as | | for 2005 income year | Standard | deduction | Perso | nal exempt | ion | 7/1/2004 | Amount | Amount | | Amount | capita | sonal in | come |
| State | bility | enacted | Basis | [Refer to footnotes as applicable] | Single | Joint | Single | Married | Child | [1,000s] | [\$1,000s] | [\$] | Rank | [\$1,000s] | [\$] | [%] | Rank |
| Mississippi | no | - | - | 3%>\$0; 4%>\$5K; 5% >\$10K | \$2,300 | \$4,600 | \$6,000 | \$12,000 | \$1,500 | 2,903 | 1,061,704 | 365.73 | 40 | 67,642,653 | 23,466 | 1.57% | 39 |
| | | | | [applicable for S, HH, MFJ, MFS] | | | | | | | | | | | | | <u> </u> |
| Missouri | yes** | Current | Fed | 1.5%>\$0; 2%>\$1K; 2.5%>\$2K; | \$5,000 | \$10,000 | \$2,100 | \$4,200 | \$1,200 | 5,755 | 3,720,749 | 646.52 | 29 | 168,512,117 | 29,464 | 2.21% | 29 |
| | | | AGI | 3%>\$3K; 3.5%>\$4K; | | | | | | | | | ! I | | | | İ |
| | | | | 4%>\$5K; 4.5%>\$6K; 5%>\$7K; | | | | | | | į | | <u> </u> | | | | į |
| | | | | 5.5%>\$8K; 6%>\$9K | | | | | | | | | ! I | | | | 1 |
| 3.7 | 46.46 | G 4 | | [applicable for S, HH, MFJ, MFS] | Φ2 440¥ | ሰረ በበበ ቱ | φ1 000 | φ 3 000 | Φ1 000 | 025 | CO 5 502 | (52.25 | 26 | 22 22 ((21 | 25.406 | 2 (00/ | 16 |
| Montana | yes** | Current | Fed | 2%>\$0; 3%>\$2,300; 4%>\$4,600; | \$3,440* *[200/ of | \$6,880* | \$1,900 | \$3,800 | \$1,900 | 927 | 605,582 | 653.27 | 26 | 23,326,631 | 25,406 | 2.60% | 16 |
| | | | AGI | 5%>\$9,200; 6%>\$13,800; | 200; 6%>\$13,800; *[20% of state AGI not to exceed amounts 4,400; 8%>\$22,900; shown; taxpayer may claim the greater of | | | | | | | | ! I | | | | 1 |
| | | | | | | | | i | | | | į | | | | | |
| | | | | 9%>\$32,100; 10%>\$45,900; 11%>\$80,300 | | ard deductio f federal tax | | | | | | | ! | | | | • |
| | | | | . , | amount of | i ieuerai tax | es withine | ıuj | | | | | ! I | | | | 1 |
| Nebraska | no | 4/15/2004 | Fed | [applicable for S, HH, MFJ, MFS] 2.56%>\$0; 3.57%>\$2,400; | \$4,980 | \$8,320 | \$103 | \$206 | \$103 | 1,747 | 1,242,603 | 711.28 | 19 | 52,435,752 | 30 170 | 2.37% | 25 |
| TCDI aska | по | 7/13/2007 | | 5.12%>\$17K; 6.84%>\$26,500 | φ-1,200 | φ0,520 | [tc] | [tc] | [tc] | 1,/4/ | 1,242,003 | /11.20 | 17 | 32,433,132 | 30,177 | 2.37 /0 | 23 |
| | | | 7101 | [applicable for S] | | | [tc] | [tc] | լայ | | | | ! l | | | | İ |
| | | | | HH: same rates apply to income | [\$103 tax | credit phase | ed out as f | ollows. | | | | | i l | | | | į |
| | | | | bracket ranges \$3,800-\$35,000 | | GI>=\$73K; I | | | | | | | ! I | | | | 1 |
| | | | | MFJ: same rates apply to income | | AGI>=\$122 | | | K1 | | | | <u> </u> | | | | į |
| | | | | bracket ranges \$4,000-\$46,750 | | \$145,950 (\$ | | | _ | | | | ! | | | | • |
| | | | | MFS: same rates apply to income | | s are reduce | | | - | | | | <u> </u> | | | | 1 |
| | | | | bracket ranges \$2,000-\$23,375 | | phased out. | | 8 | | | | | i | | | | į |
| New Hamp- | no | - | - | 5% applies to interest/dividend | - | • | \$2,400 | \$4,800 | - | 1,300 | 54,769 | 42.13 | 42 | 45,285,548 | 35,140 | 0.12% | 42 |
| shire | | | | income | | | . , | . , | | , | ĺ | | <u> </u> | , , | ĺ | | 1 |
| New Jersey | no | - | - | 1.4%>\$0; 1.75% >\$20K; | - | - | \$1,000 | \$2,000 | \$1,500 | 8,699 | 7,400,733 | 850.76 | 14 | 342,040,412 | 39,577 | 2.16% | 31 |
| | | | | 3.5%>\$35K; 5.525%>\$40K; | | | | | | | | | | | | | • |
| | | | | 6.37%>\$75K; 8.97%>\$500K | | | | | | | | | <u> </u> | | | | İ |
| | | | | [applicable for S, MFS] | | | | | | | | | | | | | į |
| | | | | 1.4%>\$0; 1.75% >\$20K; | -• | | | | | | | | | | | | • |
| | | | | 2.45%>\$50K; 3.5%>\$70K; 5.525%>\$8 | OK; | | | | | | | | <u> </u> | | | | İ |
| | | | | 6.37%>\$150K; 8.97%>\$500K | | | | | | | i | | i | | | | į |
| | | | | [applicable for HH, MFJ] | | | | | | | | | | | | | <u> </u> |
| New Mexico | no | Current | Fed | 1.7%>\$0; 3.2%>\$5,500; | \$5,000 | \$10,000 | \$3,200 | \$6,400 | \$3,200 | 1,903 | 1,007,248 | 529.29 | 36 | 46,955,434 | 24,995 | 2.15% | 32 |
| | | | AGI | 4.7%>\$11K; 6%>\$16K; | | exemption/ | deduction | amounts | | | | | <u> </u> | | | | į |
| | | | | [applicable for S] | as allowed | | | | | | | | ! I | | | | 1 |
| | | | | HH: same rates apply to income brack | | | | | | | | | ! | | | | 1 |
| | | | | MFJ: same rates apply to income brack | | | | | | | | | i | | | | į |
| | | | | MFS: same rates apply to income brack | ket ranges S | \$4K-\$12K | | | | | | | ! I | | | | 1 |
| N W | | C4 | Б. Л | [community property state] | ¢7 500 | ¢14.000 | | | ¢1 000 | 10 227 | 24 (47 225 | 1 201 01 | 2 | (02.701.440 | 26 112 | 2.550/ | <u> </u> |
| New York | no | Current | Fed | 4%>\$0; 4.5%>\$8K; 5.25%>\$11K; | \$7,500 | \$14,600 | - | - | \$1,000 | 19,227 | 24,647,225 | 1,281.91 | 2 | 693,791,440 | 36,112 | 3.55% | 2 |
| | | | AGI | 5.9%>\$13K; 6.85%>\$20K; | | | | | | | | | ! l | | | | ! |
| | | | | 7.25%>\$100K; 7.7%>\$500K | | | | | | | | | <u> </u> | | | | į |
| | | | | [applicable for S, MFS] | of ronges \$1 | 1117 ¢50017 | | | | | | | | | | | 1 |
| | | | | HH: same rates apply to income brack MFJ: same rates apply to income brack | _ | | - | | | | | | ¦ | | ! | | 1 |
| | | | | viro. same races apply to income brace | set ranges | ν 1 Ο 1 Χ -ΦΟΟΟΙΝ | • | | | ı | i | | i I | | i | I | i |

TABLE 22. -Continued

| | Fed- | Federa | al | | | Standard | d deduction/ | | Pop- | Individual | income tax | ĸ | | | Indivi | dual |
|------------|--------|------------|--------|---|---------------|----------------|----------------------------------|--------------|---------------|------------|------------|----------|-------------|--------|----------|--|
| | eral | starting | | Marginal rates | ulation | collec | | | Personal inco | ome | incom | | | | | |
| | tax | Adopted | | and tax brackets | | - | exemption in effect for | | as | fiscal ye | | | 2003 | | collec | |
| | de- | date of | | by filing status | | | come year | | of | | Per cap | ita | | Per | as a % | |
| | ducti- | IRC as | | for 2005 income year | Standard | deduction | Personal e | emption | 7/1/2004 | Amount | Amount | | Amount | capita | sonal in | - |
| State | bility | enacted | Basis | [Refer to footnotes as applicable] | Single | Joint | Single Mai | | [1,000s] | [\$1,000s] | [\$] | Rank | [\$1,000s] | [\$] | | Rank |
| North | no | 5/1/2004 | Fed TI | 6%>\$0; 7%>\$12,750; | \$3,000 | \$6,000 | \$2,500* \$5,0 | 00* \$2,500* | 8,541 | 7,510,978 | | 13 | 236,391,241 | | 3.18% | 5 |
| Carolina | | | | 7.75%>\$60K; 8.25%>\$120K (S) 6%>\$0; 7%>\$21,250; | | | s based on fed adjusted acco | | | | | | | | | |
| | | | | 7.75%>\$100K; 8.25%>\$200K (MFJ/QV 6%>\$0; 7%>\$17K; | | *[\$2K-S (\$4 | & filing status] K-M) if FAGI | =>threshold | | | | | | | | |
| | | | | 7.75%>\$80K; 8.25%>\$160K (HH) 6%>\$0; 7%>\$10,625; 7.75%>\$50K; 8.25%>\$100K (MFS) |] | | filing status: K; HH-\$80K; S | \$60K; | | | | | | | | |
| North | yes** | Current | Fed TI | 2.1 %>\$0; 3.92%>\$29,700; | \$5,000 | \$10,000 | | 400 \$3,200 | 634 | 213,982 | 337.51 | 41 | 18,319,019 | 28 922 | 1.17% | 41 |
| Dakota | yes | Current | rea 11 | 4.34%>\$71,950; 5.04%>\$150,150; | . / | | leduction amo | | 034 | 213,702 | 337.31 | 71 | 10,517,017 | 20,722 | 1.17 /0 | ** |
| Dunota | | | | 5.54%>\$326,450 | | - | ditional \$300 | | | | | | | | | 1 |
| | | | | [applicable for S] | | • | llowed for join | | | | | | | ! | | ! |
| | | | | LOFF | | - | head of house | | | | | • | | | | į |
| | | | | HH: same rates apply to income bracket | | | | | | | | | | | | 1 |
| | | | | MFJ: same rates apply to income brack | 0 | | | | | | | | | | | İ |
| | | | | MFS: same rates apply to income brack | | | | | | | | | | į | | • |
| Ohio | no | Current | Fed | 0.743%>\$0; 1.486%>\$5K; | | | \$1,300 \$2, | 500 \$1,300 | 11,459 | 8,705,161 | 759.68 | 17 | 344,603,486 | 30,129 | 2.53% | 20 |
| | | | AGI | 2.972%>\$10K; 3.715%>\$15K; | | | [plus addition: | 1 \$20 | | | | | | | | İ |
| | | | | 4.457%>\$20K; 5.201%>\$40K; | | | tax credit per | | | | | | | | | 1 |
| | | | | 5.943%>\$80K; 6.9%>\$100K; | | | exemption] | | | | | ! | | | | ! |
| | | | | 7.5%>\$200K | | | | | | i | | i | | | | İ |
| | | | | [applicable for S, HH, MFJ, MFS] | | | | | | | | | | | | 1 |
| | | | | [if significant budget surplus occurs at t | he close of t | the state's fi | scal year, | | | | | | | ! | | į |
| | | | | the surplus is refunded to taxpayers thre | ough a temp | porary redu | ction in the | | | | | | | | | į |
| | | | | income tax rates] | | | | | | | | | | | | <u>!</u> |
| Oklahoma | yes** | Current | Fed | 0.5%>\$0; 1%>\$1K; | \$2,000 | \$2,000 | \$1,000 \$2, | | 3,524 | 2,319,123 | 658.09 | 25 | 93,690,912 | 26,719 | 2.48% | 22 |
| | | | AGI | 2%>\$2,500; 3%>\$3,750; | - | | 15% of state A | | | | | | | | | į |
| | | | | 4%>\$4,900; 5%>\$6,200; | | | cept MFS stand | | | | | • | | | | İ |
| | | | | 6%>\$7,700; 6.65%>\$10K | | =15% of sta | te AGI but no | <\$500 | | | | ! | | | | ! |
| | | | | [applicable for S, MFS not | nor>\$1K] | | | | | | | <u> </u> | | | | į |
| | | | | deducting federal income tax] | | 6mann () 50/ | of Caret \$117 | | | | | | | | | İ |
| | | | | S, MFS deducting federal income tax: r to 10% of income>\$16K | ates range i | 110111 0.5 76 | oi iiist pik | | | | | | | | | ! |
| | | | | 0.5%>\$0; 1%>\$2K; | u | | | | | | | <u> </u> | | | | į |
| | | | | 2%>\$5,000; 3%>\$7,500; | | | | | | | | | | | | i |
| | | | | 4%>\$9,800; 5%>\$12,200; | | | | | | | | | | | | 1 |
| | | | | 6%>\$15,000; 6.65%>\$21K | | | | | | | | <u> </u> | | | | İ |
| | | | | [applicable for HH, MFJ, QW not dedu | cting federa | al income ta | ıxl | | | | | | | | | i |
| | | | | HH, MFJ, OW deducting federal income | _ | | | | | | | | | | | 1 |
| | | | | \$2K to 10% of income>\$24K | | | | | | | | <u> </u> | | | | İ |
| Oregon | yes | 12/31/2002 | Fed TI | 5%>\$0; 7%>\$2,650; 9%>\$6,650 | \$1,720 | \$3,445 | \$154 \$3 | 08 \$154 | 3,595 | 4,270,740 | 1,187.97 | 4 | 102,418,819 | 28,734 | 4.17% | 1 |
| O | · | | | [applicable for S, MFS] | | | [tc] [t | c] [tc] | | , , | | | | | | 1 |
| | | | | HH, MFJ: same rates apply to income h | racket ran | ges \$5,300-9 | | | | | | • | | | | İ |
| Pennsylva- | no | - | - | 3.07%>\$0 | - | - | - | | 12,406 | 7,323,364 | 590.31 | 33 | 394,760,771 | 31,911 | 1.86% | 37 |
| nia | | | | | | | | | | | | | | | | <u>i </u> |
| Rhode | no | 6/3/2001 | Fed | 25% of federal income tax liability | \$5,000 | \$8,300 | | 100 \$3,200 | 1,081 | 899,939 | 832.51 | 15 | 34,475,901 | 32,038 | 2.61% | 15 |
| Island | | | AGI | prior to enactment of Economic Growth | and Tax R | telief Act of | 2001 | | | İ | | j l | | | | İ |

TABLE 22. -Continued

| | Fed- | Federa | Federal | | | | d deducti | on/ | | Pop- | Individual | income tax | X | | | Indivi | idual |
|--------------|--------|---|---------|---------------------------------------|---------------|---------------|-------------|-----------|----------|----------|-------------|---------------------|------|---------------|---------------------|-------------------------|---|
| | eral | starting | point | Marginal rates | | persona | l exempti | on | | ulation | collec | ctions | | Personal inco | me | income tax | |
| | tax | Adopted | | and tax brackets | | amount | s in effect | for | | as | fiscal ye | ar 2004 | | 2003 | | collec | ctions |
| | de- | date of | | by filing status | | 2005 ii | ncome yea | ır | | of | | Per cap | ita | | Per | | |
| | ducti- | IRC as | | for 2005 income year | Standard | deduction | Perso | nal exemp | tion | 7/1/2004 | Amount | Amount | | Amount | capita | | |
| State | bility | enacted | Basis | [Refer to footnotes as applicable] | Single | Joint | Single | Married | Child | [1,000s] | [\$1,000s] | [\$] | Rank | [\$1,000s] | [\$] | [%] | Rank |
| South | no | 12/31/2002 | Fed TI | 2.5%>\$0; 3%>\$2,530; | \$5,000 | \$10,000 | \$3,200 | \$6,400 | \$3,200 | 4,198 | 2,438,712 | 580.92 | 35 | 108,463,333 | 26,144 | 2.25% | 27 |
| Carolina | | | | 4%>\$5,060; 5%>\$7,590; | [personal | exemption/ | deduction | amounts | | | | | į | | | | Į |
| | | | | 6%>\$10,120; 7%>\$12,650 | as allowed | d by IRC] | | | | | | | į | | | | į |
| | | | | [applicable for S, HH, MFJ, MFS] | | | | | | | | | ! | | | | į. |
| Tennessee | no | - | - | 6% applies to interest/dividend | - | - | \$1,250 | \$2,500 | - | 5,901 | 146,851 | 24.89 | 43 | 167,414,793 | 28,641 | 0.09% | 43 |
| | | | | income. | | | | | | | | | ! | | | | Į |
| Utah | yes** | Current | Fed TI | 2.3%>\$0; 3.3%>\$863; | \$5,000 | \$10,000 | \$2,400* | \$4,800* | \$2,400* | 2,389 | 1,692,277 | 708.36 | 20 | 59,760,670 | 25,407 | 2.83% | 12 |
| | | | | 4.2%>\$1,726; 5.2%>\$2,588; | [personal | exemption/ | *3/4 ded | ıction | | | | | | | } | | ļ |
| | | | | 6%>\$3,450; 7%>\$4,313 | amounts | as allowed b | y IRC] | | | | | | i | | | | į |
| | | | | [applicable for S, MFS] | | | | | | | | | ! | | | | į |
| | | | | HH, MFJ: same rates apply to income | bracket rai | nges \$1,726- | \$8,626 | | | | | | | | | | į |
| Vermont | no | 1/1/2002 | Fed TI | 3.6%>\$0; 7.2%>\$29,700; | - | | \$3,200 | \$6,400 | \$3,200 | 621 | 429,817 | 692.14 | 22 | 19,130,566 | 30,888 | 2.25% | 27 |
| | | | | 8.5%>\$71,950; 9%>\$150,150; | | | | | | | | | [| | | | Į |
| | | | | 9.5%>\$326,450 | | | | | | | | | į | | | | į |
| | | | | [applicable for S] | | | | | | | | | į l | | | | ł |
| | | | | HH: same rates apply to income brack | et ranges \$ | 39,800-\$326 | ,450 | | | | | | i | | | | į |
| | | | | | | ! | | | | ļ | | | | | | | |
| | | | | MFS: same rates apply to income brace | ket ranges | \$24,825-\$16 | 3,225 | | | | į | | [| | į | | į |
| Virginia | no | 12/31/2003 | Fed | 2%>\$0; 3%>\$3K; | \$3,000 | \$6,000 | \$900 | \$1,800 | \$900 | 7,460 | 7,422,071 | 994.92 | 7 | 248,431,609 | 33,730 | 2.99% | 10 |
| | | | AGI | 5%>\$5K; 5.75%>\$17K | | | | | | | | | ! | | | | ļ |
| | | | | [applicable for S, HH, MFJ, MFS] | | | | | | | | | • | | | | į |
| West | no | 1/1/2004 | Fed | 3%>\$0; 4%>\$10K; 4.5%>\$25K; | - | - | \$2,000 | \$4,000 | \$2,000 | 1,815 | 1,068,212 | 588.55 | 34 | 44,456,319 | 24,542 | 2.40% | 23 |
| Virginia | | | AGI | 6%>\$40K; 6.5%>\$60K | | | | | | | i | | ì | | | | į |
| | | | | [applicable for S, HH, MFJ] | | | | | | | | | ! | | | | } |
| | | | | MFS: same rates apply to income brac | ket ranges \$ | 5K-\$30K | | | | | | | [| | | | į |
| Wisconsin | no | 12/31/2002 | Fed | 4.6%>\$0; 6.15%>\$8,840; | \$8,170 | \$14,710 | \$700 | \$1,400 | \$700 | 5,509 | 5,051,612 | 916.97 | 11 | 167,978,994 | 30,685 | 3.01% | 9 |
| | | | AGI | 6.50% >\$17,680; 6.75%>\$132,580 | [deductio | n phases ou | t to 0 for | single | | | | | ! | | | | į |
| | | | | [applicable for S, HH] | filers at \$ | 79,953; join | t filers at | \$90,895] | | | | | į | | | | į |
| | | | | MFJ: same rates apply to income brace | | \$11,780-\$17 | 6,770 | | | | | | ! | | | | - |
| | | MFS: same rates apply to income bracket ranges \$5,890-\$88,390 | | | | | | | | | | | • | | | | į |
| | | | | [community property state] | _ | | | | | | | | ! | | | | ! |
| Total 43 sta | toc | | | | | | | | | 242,743 | 197,681,501 | 814.37 ^a | | 7,635,081,253 | 31 453 ^a | 2.59% ^a | 1 |
| | | o totale due te | | | | | | | | 444,143 | 177,001,301 | 017.37 | | 1,033,001,233 | J1,7JJ | <i>⊒.</i> ∪ <i>j</i> /0 | ـــــــــــــــــــــــــــــــــــــــ |

Detail may not add to totals due to rounding.

Sources: U.S. Census Bureau, Governments Division. Table NST-EST2004-01-State Population Estimates: July 1, 2004, Population Division, December 22, 2004 release.

U.S. Census Bureau, Governments Division. State Government Tax Collections: 2004.

Bureau of Economic Analysis. Table SAI-3, Regional Economic Information System, March 28, 2005 release.

Tax Foundation; State tax forms and instructions; Commerce Clearing House; Federation of Tax Administrators

Per capita amounts based on midyear population estimates of the Bureau of the Census. Per capita personal income is total personal income divided by total midyear population. All dollar amounts are in current dollars (not adjusted for inflation).

tc = tax credit

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

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

^{**}Missouri, Montana, and Oklahoma allow federal tax deductibility with limited deductions; North Dakota allows federal tax deductibility if ND-2 optional method form is filed; Utah allows federal tax deductibility of one-half of federal tax paid.