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	JLLECTIO				UK THO				-		***	T., 12.	dual
	Fed-	Feder					d deducti			Pop-	Individual		K	Personal inco	Indivi		
	eral	starting	point	Marginal rates		•	al exempt			ulation	collec			calendar ye	ar	income tax collections	
	tax	Adopted		and tax brackets			in effect			as	fiscal ye			2004	_	+	
	de-	date of		by filing status	2006 income year					of		Per cap	oita		Per	as a % o	-
	ducti-	IRC as	l	for 2006 income year		deduction		onal exempti		7/1/2005	Amount	Amount		Amount	capita	sonal in	
State	bility	enacted	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married	Child	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
Alabama	yes	-	-	2%>\$0; 4%>\$500; 5%>\$3K	\$2,000	\$4,000	\$1,500	\$3,000	\$300	4,558	2,536,521	556.50	37	125,329,964	27,695	2.02%	35
				[applicable for S, HH, MFS]									i				į
				MFJ: same rates apply to income brack													<u> </u>
Arizona	no	1/1/2005	Fed	2.73%>\$0; 3.04%>\$10K;	\$4,125	\$8,250	\$2,100	\$4,200	\$2,300	5,939	2,848,450	479.62	39	164,495,305	28,658	1.73%	39
			AGI	3.55%>\$25K; 4.48%>\$50K;									<u> </u>				•
				4.79%>\$150K									i				į
				[applicable for S, MFS]									!				1
				MFJ, HH: same rates apply to income	bracket ran	ges \$20K-\$	300K										İ
				[community property state]													<u> </u>
Arkansas	no	-	-	1%>\$0; 2.5%>\$3,499;	\$2,000	\$4,000	\$21	\$42	\$21	2,779	1,875,065	674.73	30	70,987,900	25,814	2.64%	19
				3.5% >\$6,999; 4.5%>\$10,499;			[tc]	[tc]	[tc]								İ
				6%>\$17,499; 7%>\$29,199													•
				[applicable for S, HH, MFJ, MFS]													į
California	no	1/1/2005	Fed	1%>\$0; 2%>\$6,319;	\$3,410	\$6,820	91	182	285	36,132	42,992,007	1,189.86	6	1,262,306,032	35,219	3.41%	5
			AGI	4%>\$14,979; 6%>\$23,641;			[tc]	[tc]	[tc]				•				ŀ
				8%>\$32,819; 9.3%>\$41,476;									!				1
				10.3%>\$1M									<u> </u>				•
				[applicable for S, MFS]													į
				MFJ: same rates apply to income brack	ket ranges \$	12,638-\$82	,952; 10.3	%>\$1M									į
				HH: same rates apply to income bracke	et ranges \$1	2,644-\$56,4	456; 10.3%	∕₀>\$1M					! I				1
				[community property state]	_												•
Colorado	no	Current	Fed TI	4.63 % of federal taxable income	-	-	-	-	-	4,665	3,770,736	808.30	17	166,187,829	36,113	2.27%	30
Connecticut	no	Current	Fed	3%>\$0;	-	-	\$12,625	\$24,000	-	3,510	5,033,442	1,434.03	3	158,565,559	45,318	3.17%	9
		AGI 5%>\$10K [Exemption amounts are based on state AGI							ĺ	, ,		•		ĺ		ŀ	
				[applicable for S, MFS]	and are pl	hased out f	or higher	income					! I				1
				HH: same rates apply;	taxpayers	; additiona	l tax credi	it allowed									1
				upper range, \$16K	ranging fr	om 75% to	0% base	d on state					<u> </u>				į
				MFJ: same rates apply;	AGI]								<u> </u>				į
				upper range, \$20K													•
Delaware	no	Current	Fed	2.2%>\$2K; 3.9%>\$5K;	\$3,250	\$6,500	\$110	\$220	\$110	844	882,472	1,045.58	9	29,656,646	35,728	2.98%	13
			AGI	4.8%>\$10K; 5.2%>\$20K;	. ,	. ,	[tc]	[tc]	[tc]		ĺ	ĺ		, ,	ĺ		1
				5.55%>\$25K; 5.95%>\$60K													į
				[applicable for S, HH, MFJ, MFS]									•				ŀ
Georgia	no	1/1/2005	Fed	1%>\$0; 2%>\$750; 3%>\$2,250;	\$2,300	\$3,000	\$2,700	\$5,400	\$3,000	9,073	7,326,225	807.48	18	265,599,116	29.782	2.76%	16
9001g.m		1,1,2000	AGI	4%>\$ 3,750; 5%>\$5,250; 6%>\$7K	Ψ=,000	40,000	Ψ=,	42,100	42,000	2,010	.,020,220	007710	10	200,000,110	->,	20.070	1.0
				[applicable for S]									<u> </u>				İ
				MFS: same rates apply to income brack		500-\$5K											į
				MFJ, HH: same rates apply to income	_		0K						<u> </u>				
				initio, iiii. Sume rates apply to income	oracnet rall	P^∩ ATIZ-∯I	VIL			ı i	İ	Ĭ	. !	i		I	I

TABLE 22. -Continued

	Tr. a	F- J-		T		Do	Pop- Individual income tax Personal income										
	Fed-	Federa		36 . 3 .			d deductio			Pop-			¥.			Indivi	
	eral	starting p	oint	Marginal rates		-	l exemption			ulation	collec			calendar ye	ar	incom	
	tax	Adopted		and tax brackets			in effect f			as	fiscal ye		.,	2004	- n	collections as a % of per-	
	de-	date of		by filing status	a		come yea			of		Per cap	ıta		Per		•
	ducti-	IRC as		for 2006 income year		deduction		nal exempt		7/1/2005	Amount	Amount		Amount	capita	sonal in	
State	bility	enacted	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married	Child	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
Hawaii	no	12/31/2004	Fed TI	[1.4%>\$0; 3.2%>\$2K; 5.5%>\$4K;	\$1,500	\$1,900	\$1,040	\$2,080	\$1,040	1,275	1,381,481	1,083.51	8	41,176,427	32,625	3.36%	7
				6.4%>\$8K; 6.8%>\$12K; 7.2%>\$16K;									!				ļ
				7.6%>\$20K; 7.9%>\$30K;							j		i	i			į
				8.25%>\$40K									!				ļ
				[applicable for S, MFS]							į						<u> </u>
				HH: same rates apply to income bracket	et ranges \$3	K-\$60K					į						į
				MFJ: same rates apply to income brack	et ranges \$	4K-\$80K					Ì		İ				<u> </u>
Idaho	no	1/1/2005	Fed TI	1.6%>\$0; 3.6%>\$1,198;	\$5,150	\$10,300	\$3,300	\$6,600	\$3,300	1,429	1,040,512	728.14	25	37,497,434	26,877	2.77%	15
				4.1%>\$2,396; 5.1%>\$3,594;	[personal	exemption/e	deduction	amounts			į						ļ
				6.1%>\$4,793; 7.1%>\$5,991;	as allowed	by IRC; \$1	l0 filing fe	e charged			i		<u> </u>				į
				7.4%>\$8,986; 7.8%>\$23,963	per return	; \$20 credit	t allowed j	er each			į						ļ
				[applicable for S, MFS]	exemption	.]											į
				HH, MFJ: same rates apply to income l	racket ran	ges \$2,396-5	\$47,926						!				ļ
				[community property state]							į		<u> </u>				Į
Illinois	no	Current	Fed	3% of FAGI with modification	-	-	\$2,000	\$4,000	\$2,000	12,763	7,936,884	621.87	35	441,372,577	34,721	1.80%	38
			AGI														<u> </u>
Indiana	no	1/1/2005	Fed	3.4% of FAGI with modification	-	-	\$1,000	\$2,000	\$1,000	6,272	4,213,480	671.79	31	188,064,673	30,204	2.24%	32
			AGI										!				ļ
Iowa	yes	1/31/2005	Fed	0.36 %>\$0; 0.72%>\$1,300;	\$1,650	\$4,060	\$40	\$80	\$40	2,966	2,254,107	759.98	23	91,712,120	31,058	2.46%	26
	-		AGI	2.43%>\$2,600; 4.5%>\$5,200;			[tc]	[tc]	[tc]								į
				6.12%>\$11,700;							ĵ !						į Į
				6.48%>\$19,500; 6.8%>\$26,000;									i				į
				7.92%>\$39,000; 8.98%>\$58,500							!		!				}
				[applicable for S, HH, MFJ, MFS]							į		!				į
Kansas	no	Current	Fed	3.5%>\$0; 6.25%>\$15K; 6.45%>\$30K	\$3,000	\$6,000	\$2,250	\$4,500	\$2,250	2,745	2,050,562	747.02	24	84,957,195	31.078	2.41%	27
		Current	AGI	[applicable for S, HH, MFS]	φε,σσσ	40,000	4-,0	Ψ 1,000	Ψ=,==0	2,7 10	2,000,000			0.,,,,,,,,,	01,070		į -,
				MFJ: same rates apply to income brack	 set ranges \$	30K-\$60K					į						į
Kentucky	no	12/31/2004	Fed	2%>\$0; 3%>\$3K; 4%>\$4K;	\$1,970	\$1,970	\$20	\$40	\$20	4,173	3,036,231	727.59	26	112,925,244	27.265	2.69%	18
nemucky	110	12/01/2001	AGI	5%>\$5K; 5.8%>\$8K; 6%>\$75K	Ψ1,>70	Ψ1,>10	[tc]	[tc]	[tc]	1,175	2,020,221	727.00	-	112,>20,211	27,200	2.05 / 0	10
			1101	[applicable for S, HH, MFJ, MFS]	FSTC base	ed on MGI/											ļ
				[applicable for 5, 1111, MF5, MF5]		ing taxpay		c a vanabic			į		i				į
Louisiana	yes	Current	Fed	2 %>\$0;	- Tor quarry	ing taxpay	\$4,500	\$9,000	\$1,000	4,524	2,392,727	528.90	38	123,020,641	27,297	1.94%	37
Louisiana	yes	Current	AGI	4%>\$12,500;	[standard	deduction a	. ,	. /	Ψ1,000	4,524	2,372,121	320.70	30	123,020,041	21,201	1.7470	3,
			AGI	6%>\$25,000	-	s combined	•	141			İ		i				į
				[applicable for S, HH, MFS]	CACIIIPHOII	s combined	1.1										ļ
				MFJ: same rates apply to income brack		25K-\$50K					j		•				į
				[community property state]	ct ranges φ.	231X-\$301X					į						ļ
Maine	no	5/28/2003	Fed	2%>\$0; 4.5%>\$4,550;	\$5,150	\$8,600	\$2,850	\$5,700	\$2,850	1,322	1,299,252	982.79	12	39,510,398	30.046	3.29%	8
Maine	110	3/26/2003		7%>\$9,100; 8.5%>\$18,250	φ3,130	φο,υυυ	\$2,030	φ3,700	φ2,030	1,322	1,299,232	702.17	12	39,310,390	30,040	3.29 /0	
			AGI	[applicable for S, MFS]													Į
				HH: same rates apply to income bracke	 t mamaga \$6	950 ¢27 40	Λ.				į		i				į
													!				ļ
Manuland		Commont	Fod	MFJ: same rates apply to income brack	0	, ,		¢4 900	\$2.400	5.600	5,661,492	1 010 00	10	220 402 195	20.621	2.579/	21
Maryland	no	Current		2%>\$0; 3%>\$1K;		\$4,000*		\$4,800	\$2,400	5,600	5,001,492	1,010.98	10	220,402,185	39,031	2.57%	41
			AGI	4%>\$2K; 4.75%>\$3K	-	l deduction					į		<u> </u>				<u> </u>
				[applicable for S, HH, MFJ, MFS]	with minimum & maximum amounts						İ		i				į
		based on filing status and income; S = \$1,500-\$2,000; MFJ = $$3,000-$4,000$]										<u> </u>				ļ	
					ı l	į		! I	į		I	į					

TABLE 22. -Continued

				1	1	TABLE 22											
	Fed-	Feder					d deductio			Pop-	Individual		K .	Personal inco		Indivi	
	eral	starting	point	Marginal rates		-	l exempti			ulation	collec			calendar ye	ar	incom	
	tax	Adopted		and tax brackets		amounts	in effect f	or		as	fiscal ye	ar 2005		2004		collections	
	de-	date of		by filing status		2006 ir	icome yea	r		of		Per cap	ita	Per		as a % of per-	
	ducti-	IRC as		for 2006 income year	Standard	deduction	Perso	nal exempt	ion	7/1/2005	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
Massachu-	no	Current	Fed	5.3% or 12% (short-term capital	-	-	\$3,850	\$7,700	\$1,000	6,399	9,690,270	1,514.34	1	270,235,901	42,176	3.59%	3
setts			AGI	gains)							į						į
Michigan	no	Current	Fed	3.9% of FAGI with modification	-	-	\$3,300	\$6,600	\$3,300	10,121	6,924,224	684.14	29	324,134,088	32,079	2.14%	34
		[optional	AGI		[personal	exemption	amounts	as allowed			į						į
		1/1/1999]			by IRC]												ļ
Minnesota	no	3/15/2002	Fed TI	5.35%>\$0; 7.05%>\$20,510;	\$5,150	\$10,300	\$3,300	\$6,600	\$3,300	5,133	6,341,164	1,235.37	5	184,413,901	36,184	3.44%	4
				7.85%>\$67,360	[personal e	exemption/e	deduction	amounts									į
				[applicable for S]	as allowed	by IRC]					ļ						Į
				HH: same rates apply to income bracket	et ranges \$25	5,250-\$101,	450				į						ļ
				MFJ: same rates apply to income brack	-						į		!				Į.
				MFS: same rates apply to income brack			*				į						į
Mississippi	no	_	-	3%>\$0; 4%>\$5K; 5% >\$10K	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500	2,921	1,174,065	401.94	40	71,122,091	24,518	1.65%	40
				[applicable for S, HH, MFJ, MFS]	7-,	1 -,	1-,	T,	T-,	_,	-,-: -,			,,			•
Missouri	yes+	Current	Fed	1.5%>\$0; 2%>\$1K; 2.5%>\$2K;	\$5,150	\$10,300	\$2,100	\$4,200	\$1,200	5,800	4,014,574	692.17	28	175,524,474	30,475	2.29%	29
1121000411	<i>y</i> c <i>s</i> .			3%>\$3K; 3.5%>\$4K;	. ,	deduction a			Ψ1,200	2,000	.,01.,07.	0,211,		170,02 1,171	00,	_,_,,,	į
			1101	4%>\$5K; 4.5%>\$6K; 5%>\$7K;	by IRC]	ucuuciioii t	iniounis u	s uno weu			į						İ
				5.5%>\$8K; 6%>\$9K	by IRC						į		!				Į.
				[applicable for S, HH, MFJ, MFS]													į
Montana	yes+	Current	Fed	1%>\$0; 2%>\$2,399; 3%>\$4,299;	\$3,710*	\$7,420*	\$1,980	\$3,960	\$1,980	936	713,390	762.17	22	25,635,394	27 657	2.78%	14
Montana	yesi	Current	AGI	4%>\$6,499; 5%>\$8,799;	. /			ed amounts		250	713,370	702.17		20,000,004	27,057	2.7070	1 17
			АОІ	6%>\$11,299; 6.9%>\$14,499	-			e greater o			į		!				ļ
				[applicable for S, HH, MFJ, MFS]	,	ard deduct	•	0	1		į						Į.
				[applicable for S, IIII, MF3, MF5]		f federal ta					į						İ
Nebraska	no	4/15/2004	Fed	2.56%>\$0; 3.57%>\$2,400;	\$5,130	\$8,580	\$106	\$212	\$106	1,759	1,393,897	792.44	20	56,523,179	32,341	2.47%	25
Neuraska	110	4/13/2004		5.12%>\$17,500; 6.84%>\$27K	φ3,130	φο,5ου	[tc]	(tc)		1,739	1,393,097	174.77	20	30,323,179	32,341	2.47 /0	23
			AGI	[applicable for S]			[ic]	լայ	[tc]		į						į
				······································	••						į						Į.
				HH: same rates apply to income bracket ranges \$3,800-\$35K							į						İ
				MFJ: same rates apply to income							į						ļ
				bracket ranges \$4K-\$50K													į
																	į
				MFS: same rates apply to income							į						Į.
New Hamp-				bracket ranges \$2K-\$25K			\$2,400	\$4,800		1,310	(7.696	51.67	42	47,569,847	26 (16	0.14%	42
-	no	-	-	5% applies to interest/dividend	-	-	\$2,400	\$ 4, 800	-	1,310	67,686	51.07	42	47,509,647	30,010	0.14%	42
shire				income			¢1 000	¢2 000	¢1 500	0.710	9 22 4 200	042.27	1.4	361,524,402	41.626	2.27%	20
New Jersey	no	-	-	1.4%>\$0; 1.75% >\$20K; 3.5%>\$35K; 5.525%>\$40K;	-	-	\$1,000	\$2,000	\$1,500	8,718	8,224,290	943.37	14	301,524,402	41,020	2.2170	30
											į						<u> </u>
				6.37%>\$75K; 8.97%>\$500K							į						į
				[applicable for S, MFS]							!						ļ
				1.4%>\$0; 1.75% >\$20K;	NZ.						į						į
				2.45%>\$50K; 3.5%>\$70K; 5.525%>\$80	JK;						į						i
				6.37%>\$150K; 8.97%>\$500K							ļ						ļ
Nov. Mori	***	Cummorit	Fod	[applicable for HH, MFJ]	¢5 150	\$10,300	\$2.200	\$6.600	¢2 200	1.020	1 00/ 015	562.20	26	40 927 505	26 194	2 190/	22
New Mexico	no	Current		1.7%>\$0; 3.2%>\$5,500;	\$5,150	. ,	. ,	\$6,600	\$3,300	1,928	1,086,015	563.29	30	49,827,505	20,184	2.18%	33
			AGI	4.7%>\$11K; 5.3%>\$16K;	_	exemption/o			tur ata 4-1		į		!				ļ
				[applicable for S]			-	ity propert	iy statej				i				į
				MFJ,HH: same rates apply to income b			v										ļ !
				MFS: same rates apply to income brack	ket ranges \$4	4N-\$12K					į		į l	į	i	l	Ī

TABLE 22. -Continued

	Fed-	Feder	al	1	Standard deduction/							Pop- Individual income tax Personal income						
	eral	starting		Marginal rates			al exempti			ulation	collections			calendar ve	income tax			
	tax	Adopted	1	and tax brackets		-	in effect f			as	fiscal ye			2004		collections		
	de-	date of		by filing status			ncome yea			of	,	Per cap	ita		Per	as a % of per-		
	ducti-	IRC as		for 2006 income year	Standard	deduction		nal exempt	ion	7/1/2005	Amount	Amount		Amount	capita	sonal in	-	
State	bility	enacted	Basis	[Refer to footnotes as applicable]	Single	Joint		Married	Child	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]		Rank	
New York	no	Current	Fed	4%>\$0; 4.5%>\$8K; 5.25%>\$11K;	\$7,500	\$14,600		-	\$1,000	19,255	28,100,047		2	737,755,932		3.81%	2	
			AGI	5.9%>\$13K; 6.85%>\$20K;	,						, ,		! I	, ,			!	
				[applicable for S, MFS]													i	
				HH: same rates apply to income bracke	t ranges \$1	11K-\$30K							<u> </u>				į	
				MFJ: same rates apply to income brack	et ranges §	\$16K-\$40K							!				!	
North	no	1/1/2005	Fed TI	6%>\$0; 7%>\$12,750;	\$3,000	\$6,000	\$2,500*	\$5,000*	\$2,500*	8,683	8,427,553	970.58	13	250,426,537	29,322	3.37%	6	
Carolina				7.75%>\$60K; 8.25%>\$120K (S)									i I				ĺ	
				6%>\$0; 7%>\$21,250;				! I				!						
				7.75%>\$100K; 8.25%>\$200K (MFJ/QV	V)	FAGI =>t	hreshold	amount									į	
		6%>\$0; 7%>\$17K; for filing status:											i I				ĺ	
				7.75%>\$80K; 8.25%>\$160K (HH)		MFJ-\$100	K; HH-\$8	30K; S-\$601	K;				!				!	
				6%>\$0; 7%>\$10,625;		MFS-\$501	K]										į	
				7.75%>\$50K; 8.25%>\$100K (MFS)														
North	no	Current	Fed TI	2.1 %>\$0; 3.92%>\$30,650;	\$5,150	\$10,300	\$3,300	\$6,600	\$3,300	637	242,008	379.92	41	18,767,503	29,494	1.29%	41	
Dakota				4.34%>\$74,200; 5.04%>\$154,800;	[personal	exemption/	deduction	amounts									į	
				5.54%>\$336,550	as allowed	d by IRC; a	dditional S	300			į		:				i	
				[applicable for S]	personal o	exemption a	llowed for	· joint					! I				!	
					returns or unmarried head of households]								! I				į	
				HH: same rates apply to income bracket									;				i	
				MFJ: same rates apply to income bracket	ncome bracket ranges \$51,200-\$336,550								!				!	
				MFS: same rates apply to income brack	et ranges \$	325,600- \$1 68											<u> </u>	
Ohio	no	Current	Fed	0.681%>\$0; 1.361%>\$5K;	-	-	\$1,350	\$2,700	\$1,350	11,464	9,434,452	822.96	16	356,795,912	31,161	2.64%	19	
			AGI	2.722%>\$10K; 3.403%>\$15K;			-1	litional \$20									ĺ	
				4.083%>\$20K; 4.764%>\$40K;			tax credi	-					!				!	
				5.444%>\$80K; 6.32%>\$100K;			exemptio	n]			į						į	
				6.87%>\$200K													İ	
				[applicable for S, HH, MFJ, MFS]									!				!	
				[if significant budget surplus occurs at the			•										i	
				the surplus is refunded to taxpayers thre	ougn a tem	iporary reat	iction in t	ne					i I				Í	
Olalahaassa		C4	E- J	income tax rates]	¢2.000	¢2 000	¢1 000	¢2 000	¢1 000	2.540	2.469.600	(05.77	27	98,095,384	27 040	2.52%	22	
Oklahoma	no	Current	Fed	0.5%>\$0; 1%>\$1K; 2%>\$2,500; 3%>\$3,750;	\$2,000	\$3,000	\$1,000	\$2,000	\$1,000	3,548	2,468,609	695.77	21	90,093,304	27,040	2.52%	23	
			AGI	4%>\$4,900; 5%>\$7,200;									i				ĺ	
				6%>\$8,700; 6.25%>\$10,500									!				•	
				[applicable for S, MFS]													1	
				HH, MFJ: same rates apply to income b	racket ran	ges \$2K-\$21	ĸ						<u> </u>				į	
Oregon	yes+	Current	Fed TI	5%>\$0; 7%>\$2,750; 9%>\$6,850	\$1,840	\$3,685	\$159	\$318	\$159	3,641	4,698,994	1,290.58	4	109,756,586	30,561	4.28%	1	
O10gon	<i>y</i> c s ·	04110110	100 11	[applicable for S, MFS]	Ψ1,010	φε,σσε	[tc]	[tc]	[tc]	0,011	1,020,221	1,2,5 0,60	i ' I	105,700,000	00,001	112070	_	
				HH, MFJ: same rates apply to income h		nges \$5,500-		[]	[]				<u> </u>				į	
Pennsylva-	no	-	-	3.07%	-			-	-	12,430	8,275,589	665.78	32	412,890,270	33,312	2.00%	36	
nia										Í	, ,		<u> </u>	, ,	ĺ		į	
Rhode	no	6/3/2001	Fed	25% of federal income tax liability	-	-	-	-	-	1,076	998,042	927.55	15	36,940,300	34,207	2.70%	17	
Island			AGI	prior to enactment of Economic Growth	and Tax F	Relief Act of	2001				•		<u> </u>	•			!	
		[Effective for the 2006 tax year, taxpayers may elect to compute income tax											<u> </u>				į	
				liability based on the graduated rate sch									i I				İ	
	alternative flat rate = 8%.]										! I				!			
													•	'			•	

TABLE 22. -Continued

	Fed-	Federal				Standar	d deducti	on/		Pop-	Individual income tax			Personal inco	Indivi	dual	
	eral	starting j	point	Marginal rates		persona	ıl exempti	on		ulation	collec	ctions		calendar ye	ar	incom	e tax
	tax	Adopted		and tax brackets		amounts	in effect f	for		as	fiscal ye	ear 2005		2004		collections	
	de-	date of		by filing status		2006 i	icome yea	ır		of		Per cap	ita		Per	as a % o	of per-
	ducti-	IRC as		for 2006 income year	Standard	deduction	Perso	nal exempt	ion	7/1/2005	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
South	no	12/31/2002	Fed TI	2.5%>\$0; 3%>\$2,570;	\$5,150	\$10,300	\$3,300	\$6,600	\$3,300	4,255	2,691,473	632.54	34	114,121,015	27,185	2.36%	28
Carolina				4%>\$5,140; 5%>\$7,710;	[personal	exemption/	deduction	amounts									į
				6%>\$10,280; 7%>\$12,850				į				İ					
				[applicable for S, HH, MFJ, MFS]									į				į
Tennessee	no	-	-	6% applies to interest/dividend	-	-	\$1,250	\$2,500	-	5,963	155,333	26.05	43	175,880,336	29,844	0.09%	43
				income.									į				1
Utah	yes+	Current	Fed TI	2.3%>\$0; 3.3%>\$863;	\$5,150	\$10,300	\$2,475*	\$4,950*	\$2,475*	2,470	1,926,697	780.04	21	64,398,905	26,603	2.99%	12
				4.2%>\$1,726; 5.2%>\$2,588;	[personal	exemption/	*3/4 dedu	ıction			!				:		•
				6%>\$3,450; 7%>\$4,313	amounts a	as allowed b	y IRC]						į				į
	[applicable for S, MFS]												İ				i
				HH, MFJ: same rates apply to income	bracket ran	ges \$1,726-	\$8,626						İ				İ
Vermont	no	1/1/2002	Fed TI	3.6%>\$0; 7.2%>\$30,650;	-	-	\$3,300	\$6,600	\$3,300	623	500,464	803.31	19	19,742,824	31,780	2.53%	22
				8.5%>\$74,200; 9%>\$154,800;									!				1
				9.5%>\$336,550									i !				İ
				[applicable for S]									į				į
				HH: same rates apply to income bracke	et ranges \$4	1,050-\$336	550						!				į.
				MFJ: same rates apply to income brack	ket ranges §	51,200-\$33	6,550						į				1
				MFS: same rates apply to income brack	ket ranges S	\$25,600-\$16	8,275						į				į
Virginia	no	1/7/2005	Fed	2%>\$0; 3%>\$3K;	\$3,000	\$6,000	\$900	\$1,800	\$900	7,567	8,352,366	1,103.79	7	270,521,697	36,160	3.09%	10
			AGI	5%>\$5K; 5.75%>\$17K									į				į
				[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	1,817	1,171,987	645.01	33	46,749,648	25,792	2.51%	24
Virginia			AGI	6%>\$40K; 6.5%>\$60K									į				į
				[applicable for S, HH, MFJ]									!				•
				MFS: same rates apply to income brack	et ranges \$	5K-\$30K							į				ļ
Wisconsin	no	12/31/2002	Fed	4.6%>\$0; 6.15%>\$9,160;	\$8,460	\$15,240	\$700	\$1,400	\$700	5,536	5,465,082	987.19	11	177,026,243	32,166	3.09%	10
			AGI	6.50% >\$18,320; 6.75%>\$137,410	[deduction	n phases ou	t to 0 for s	single					!				1
				[applicable for S, HH]	filers at \$	82,700; join	t filers at	\$94,175]					İ				į
				MFJ: same rates apply to income brack	ket ranges \$	312,210-\$18	3,210										į
				MFS: same rates apply to income brack	ket ranges S	6,110-\$91,6	500						į				1
		[community property state]											į				•
Total 43 stat	es									244,559	221,069,917	903.95 ^a	_	8,080,147,119	33.283 ^a	2.74% ^a	
Detail may r		- 4-4-11 4-		~						477,339	221,007,717	703.73		0,000,177,113	00,200	2. / 7 / 0	<u> </u>

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2005 population estimates of the Bureau of the Census.

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, 2004 population estimates of the Bureau of the Census.

tc = tax credit

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

Sources: U.S. Census Bureau, Governments Division. Table NST-EST2005-01-State Population Estimates: July 1, 2005, Population Division, December 22, 2005 release.

U.S. Census Bureau, Governments Division. State Government Tax Collections: 2005.

Bureau of Economic Analysis. Table SA1-3, Regional Economic Information System, March 28, 2006 release.

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

^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; Utah allows federal tax deductibility of one-half of federal tax paid.