

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

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2014 tax year [as of January 1, 2014] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2014 tax year [as of January 1, 2014]					Population as of 7/1/2015 [1,000s]	Individual income tax collections fiscal year 2015†			Personal income calendar year 2014		Individual income tax collections as a % of personal income	
		Relation to Federal IRC	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank				
					* [Amounts vary based on state AGI, filing status]												
Alabama	yes	Current [specific provisions referenced]	State AGI	2%>\$0; 4%>\$500; 5%>\$3K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$1K-\$6K	\$2,000-\$2,500*	\$4,000-\$7,500*	\$1,500	\$3,000	\$300-\$1,000*	4,854	3,336,587	687.41	37	178,976,771	36,954	1.86%	33
Arizona	no	1/3/14	Fed AGI	2.5%>\$0; 2.88%>\$10K; 3.36%>\$25K; 4.24%>\$50K; 4.54%>\$150K [applicable for S, MFS] MFJ, HH: same rates apply to income bracket ranges \$20K-\$300K [community property state]	\$5,009	\$10,010	\$2,100	\$4,200	\$2,300	6,818	3,760,883	551.65	41	255,731,845	38,055	1.47%	40
Arkansas	no	Various [specific provisions adopted]	State AGI	0.9%>\$0; 2.5%>\$4,299; 3.5%>\$8,399; 4.5%>\$12,599; 6%>\$20,999; 7%>\$35,099 [applicable for S, HH, MFJ, MFS]	\$2,000	\$4,000	\$26 [tc]	\$52 [tc]	\$26 [tc]	2,978	2,664,153	894.66	28	111,500,761	37,581	2.39%	26
California	no	1/1/09 [as amended]	Fed AGI	1%>\$0; 2%>\$7,749; 4%>\$18,371; 6%>\$28,995; 8%>\$40,250; 9.3%>\$50,869; 10.3%>\$259,844; 11.3%>\$311,812; 12.3%>\$519,687 additional 1% tax>\$1M taxable income for mental health [applicable for S, MFS] MFJ: same rates apply to income bracket ranges \$15,498-\$1,039,374; add'l 1% tax>\$1M HH: same rates apply to income bracket ranges \$15,508-\$706,774; add'l 1% tax>\$1M [community property state]	\$3,992	\$7,984	\$108 [tc]	\$216 [tc]	\$333 [tc]	38,994	77,929,551	1,998.50	4	1,977,923,740	51,134	3.94%	2
Colorado	no	Current	Fed TI	4.63% of federal taxable income	\$6,200	\$12,400	\$3,950	\$7,900	\$3,950	5,449	6,360,629	1,167.34	15	266,534,568	49,823	2.39%	27
Connecticut	no	Current	Fed AGI	3%>\$0; 5%>\$10K; 5.5%>\$50K; 6%>\$100K; 6.5%>\$200K; 6.7%>\$250K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$16K-\$400K MFJ: same rates apply to income ranges \$20K-\$500K	-	-	\$14,500	\$24,000	-	3,585	8,182,071	2,282.48	1	239,829,273	66,770	3.41%	6
Delaware	no	Current	Fed AGI	2.2%>\$2K; 3.9%>\$5K; 4.8%>\$10K; 5.2%>\$20K; 5.55%>\$25K; 6.75%>\$60K [applicable for S, HH, MFJ, MFS]	\$3,250	\$6,500	\$110 [tc]	\$220 [tc]	\$110 [tc]	944	1,140,248	1,207.79	13	42,384,341	45,333	2.69%	15
Georgia	no	1/1/15 [modified]	Fed AGI	1%>\$0; 2%>\$750; 3%>\$2,250; 4%>\$3,750; 5%>\$5,250; 6%>\$7K [applicable for S] MFJ: same rates apply to income bracket ranges \$500-\$5K MFJ, HH: same rates apply to income bracket ranges \$1K-\$10K	\$2,300	\$3,000	\$2,700	\$7,400	\$3,000	10,199	9,678,524	948.93	25	392,123,784	38,873	2.47%	21

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2014 tax year [as of January 1, 2014] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2014 tax year [as of January 1, 2014]					Population as of 7/1/2015 [1,000s]	Individual income tax collections fiscal year 2015†			Personal income calendar year 2014		Individual income tax collections as a % of personal income	
		Relation to Federal IRC	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank				
Hawaii	no	12/31/13	Fed AGI	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%>\$24K; 7.9%>\$36K; 8.25%>\$48K; 9%>\$150K; 10%>\$175K; 11%>\$200K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$3,600-\$300K MFJ: same rates apply to income bracket ranges \$4,800-\$400K	\$2,200	\$4,400	\$1,144	\$2,288	\$1,144	1,425	1,987,915	1,394.87	9	65,993,420	46,594	3.01%	7
Idaho	no	1/1/14	Fed AGI	1.6%>\$0; 3.6%>\$1,428; 4.1%>\$2,857; 5 1%>\$4,286; 6.1%>\$5,715; 7 1%>\$7,144; 7.4%>\$10,717 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2,857-\$21,435 [community property state]	\$6,200	\$12,400	\$3,950	\$7,900	\$3,950	1,653	1,478,368	894.45	29	60,737,986	37,182	2.43%	23
Illinois	no	Current	Fed AGI	5%	-	-	\$2,125	\$4,250	\$2,125	12,839	15,913,816	1,239.49	11	624,892,159	48,563	2.55%	18
Indiana	no	1/1/13	Fed AGI	3.4%	-	-	\$1,000	\$2,000	\$1,500*	6,613	5,232,977	791.34	32	266,952,598	40,477	1.96%	31
Iowa	yes	1/1/14	State AGI	0.36%>\$0; 0.72%>\$1,515; 2.43%>\$3,030; 4.5%>\$6,060; 6.12%>\$13,635; 6.48%>\$22,725; 6.8%>\$30,300; 7.92%>\$45,450; 8.98%>\$68,175 [applicable for S, HH, MFJ, MFS]	\$1,920	\$4,740	\$40	\$80	\$40	3,122	3,471,617	1,111.99	21	138,125,908	44,442	2.51%	19
Kansas	no	Current	Fed AGI	2.7%>\$0; 4.8%>\$15K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket range \$30K	\$3,000	\$7,500	\$2,250	\$4,500	\$2,250	2,907	2,262,951	778.52	33	134,654,953	46,443	1.68%	38
Kentucky	no	12/31/13 [exceptions]	Fed AGI	2%>\$0; 3%>\$3K; 4%>\$4K; 5%>\$5K; 5.8%>\$8K; 6%>\$75K [applicable for S, HH, MFJ, MFS] FSTC based on MGI/family size available for qualifying taxpayers	\$2,400	\$2,400	\$10	\$20	\$10	4,425	4,069,501	919.74	26	163,526,197	37,055	2.49%	20
Louisiana	yes	Current	Fed AGI	2%>\$0; 4%>\$12,500; 6%>\$50K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$25K-\$100K [community property state]	-	-	\$4,500	\$9,000	\$1,000	4,669	2,983,104	638.92	39	194,377,951	41,821	1.53%	39
Maine	no	12/31/14	Fed AGI	6.5%>\$5,199; 7 95%>\$20,899 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$7,849-\$31,349 MFJ: same rates apply to income bracket ranges \$10,449-\$41,849	\$6,200	\$12,400	\$3,950	\$7,900	\$3,950	1,329	1,533,130	1,153.20	16	54,860,192	41,226	2.79%	13
Maryland	no	Current	Fed AGI	2%>\$0; 3%>\$1K; 4%>\$2K; 4.75%>\$3K; 5%>\$100K; 5.25%>\$125K; 5.5%>\$150K; 5.75%>\$250K [applicable for S, MFS] Similar rate/bracket structures apply to MFJ/HH except: 5%>\$150K; 5.25%>\$175K; 5.5%>\$225K; 5.75%>\$300K	\$1,500- \$2,000	\$3,000- \$4,000	\$3,200	\$6,400	\$3,200	5,995	8,346,145	1,392.19	10	322,884,651	54,109	2.58%	16

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2014 tax year [as of January 1, 2014] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2014 tax year [as of January 1, 2014]					Population as of 7/1/2015 [1,000s]	Individual income tax collections fiscal year 2015†			Personal income calendar year 2014		Individual income tax collections as a % of personal income	
		Relation to Federal IRC	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank				
Massachusetts	no	1/1/05 [exceptions]	Fed AGI	5.2% or 12% (short-term capital gains)	-	-	\$4,400	\$8,800	\$1,000	6,784	14,491,903	2,136.11	3	402,628,928	59,650	3.60%	5
Michigan	no	Current [optional 1/1/96]	Fed AGI	4.25%	-	-	\$4,000	\$8,000	\$4,000	9,918	8,825,375	889.86	30	405,974,703	40,942	2.17%	29
Minnesota	no	3/26/14	Fed TI	5.35%>\$0; 7.05%>\$24,680; 7.85%>\$81,080; 9.85%>\$152,540 [applicable for S] HH: same rates apply to income bracket ranges \$30,390-\$203,390 MFJ: same rates apply to income bracket ranges \$36,080-\$254,240 MFS: same rates apply to income bracket ranges \$18,040-\$127,120	\$6,200	\$12,400	\$3,950	\$7,900	\$3,950	5,482	10,370,047	1,891.50	5	268,126,460	49,169	3.87%	4
Mississippi	no	Not incorporated	State AGI	3%>\$0; 4%>\$5K; 5%>\$10K [applicable for S, HH, MFJ, MFS]	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500	2,989	1,783,438	596.59	40	102,192,019	34,151	1.75%	37
Missouri	yes††	Current	Fed AGI	1.5%>\$0; 2%>\$1K; 2.5%>\$2K; 3%>\$3K; 3.5%>\$4K; 4%>\$5K; 4.5%>\$6K; 5%>\$7K; 5.5%>\$8K; 6%>\$9K [applicable for S, HH, MFJ, MFS]	\$6,200	\$12,400	\$2,100	\$4,200	\$1,200	6,076	5,856,131	963.78	24	249,263,293	41,126	2.35%	28
Montana	yes††	Current	Fed AGI	1%>\$0; 2%>\$2,800; 3%>\$5K; 4%>\$7,600; 5%>\$10,300; 6%>\$13,300; 6.9%>\$17,100 [applicable for S, HH, MFJ, MFS]	\$1,940- \$4,370*	\$3,880- \$8,740*	\$2,280	\$4,560	\$2,280	1,032	1,180,478	1,143.79	18	41,542,641	40,614	2.84%	12
Nebraska	no	Current	Fed AGI	2.46%>\$0; 3.51%>\$3K; 5.01%>\$18K; 6.84%>\$29K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$5,600-\$43K MFJ: same rates apply to income bracket ranges \$6K-\$58K	\$6,300	\$12,600	\$130 [tc]	\$260 [tc]	\$130 [tc]	1,894	2,239,582	1,182.61	14	90,988,217	48,369	2.46%	22
New Hampshire	no	12/31/00	Interest, dividends	5% applies to interest/dividend income	-	-	\$2,400	\$4,800	-	1,330	96,038	72.20	42	71,219,034	53,599	0.13%	42
New Jersey	no	Not incorporated	State GI	1.4%>\$0; 1.75%>\$20K; 3.5%>\$35K; 5.525%>\$40K; 6.37%>\$75K; 8.97%>\$500K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$8K-\$24K MFJ, HH: same rates apply to income bracket ranges \$4K-\$12K [community property state]	-	-	\$1,000	\$2,000	\$1,500	8,935	13,250,002	1,482.86	7	516,019,664	57,817	2.57%	17
New Mexico	no	Current	Fed AGI	1.7%>\$0; 3.2%>\$5,500; 4.7%>\$11K; 4.9%>\$16K; [applicable for S] MFJ, HH: same rates apply to income bracket ranges \$8K-\$24K MFS: same rates apply to income bracket ranges \$4K-\$12K [community property state]	\$6,200	\$12,400	\$3,950*	\$7,900*	\$3,950*	2,080	1,381,254	663.96	38	76,449,091	36,701	1.81%	36

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2014 tax year [as of January 1, 2014] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2014 tax year [as of January 1, 2014]					Population as of 7/1/2015 [1,000s]	Individual income tax collections fiscal year 2015†			Personal income calendar year 2014		Individual income tax collections as a % of personal income	
		Relation to Federal IRC	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Dependent			Amount	Rank				
New York	no	Current	Fed AGI	4%>\$0; 4.5%>\$8,300; 5.25%>\$11,450; 5.9%>\$13,550; 6.45%>\$20,850; 6.65%>\$78,400; 6.85%>\$209,250; 8.82%>\$1,046,350 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$12,550-\$1,569,550 MFJ: same rates apply to income bracket ranges \$16,700-\$2,092,800	\$7,800	\$15,650	-	-	\$1,000	19,747	43,713,484	2,213.66	2	1,119,433,988	56,771	3.90%	3
North Carolina	no	1/1/15	Fed AGI	5.8%	\$7,500	\$15,000	-	-	-	10,035	11,197,650	1,115.84	20	391,300,375	39,388	2.86%	9
North Dakota	no	Current	Fed TI	1.22%>\$0; 2.27%>\$36,900; 2.52%>\$89,350; 2.93%>\$186,350; 3.22%>\$405,100 [applicable for S] HH: same rates apply to income bracket ranges \$49,400-\$405,100 MFJ: same rates apply to income bracket ranges \$61,700-\$405,100 MFS: same rates apply to income bracket ranges \$30,850-\$202,550	\$6,200	\$12,400	\$3,950	\$7,900	\$3,950	757	536,131	708.39	36	42,848,356	57,911	1.25%	41
Ohio	no	4/1/15	Fed AGI	0.528%>\$0; 1.057%>\$5,200; 2.113%>\$10,400; 2.642%>\$15,650; 3.169%>\$20,900; 3.698%>\$41,700; 4.226%>\$83,350; 4.906%>\$104,250; 5.333%>\$208,500 [applicable for S, HH, MFJ, MFS] HH, MFJ: same rates apply to income bracket ranges \$2K-\$15K	-	-	\$1,700	\$3,400	\$1,700-\$2,200* \$4,400* \$2,200*	11,605	8,882,973	765.44	34	488,867,951	42,164	1.82%	35
Oklahoma	no	Current	Fed AGI	0.5%>\$0; 1%>\$1K; 2%>\$2,500; 3%>\$3,750; 4%>\$4,900; 5%>\$7,200; 5.25%>\$8,700 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2K-\$15K	\$6,200	\$12,400	\$1,000	\$2,000	\$1,000	3,907	3,252,290	832.34	31	175,037,452	45,142	1.86%	34
Oregon	yes††	12/31/13	Fed AGI	5%>\$0; 7%>\$3,300; 9%>\$8,250; 9.9%>\$125K [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$6,600-\$250K	\$2,115	\$4,230	\$191 [tc]	\$382 [tc]	\$191 [tc]	4,025	7,309,115	1,816.09	6	165,559,773	41,720	4.41%	1
Pennsylvania	no	1/1/97	State TI	3.07% of taxable compensation, net profits, net gains from sale of property, rent, royalties, patents/copyrights, income from estates and trusts, dividends, interest, winnings	-	-	-	-	-	12,792	11,488,974	898.14	27	613,524,377	47,967	1.87%	32
Rhode Island	no	Current	Fed AGI	3.75%>\$0; 4.75%>\$59,600; 5.99%>\$135,500 [applicable for S, HH, MFJ, MFS] *Amounts reduced if modified Fed AGI>\$189,700	\$8,100*	\$16,250*	\$3,800*	\$7,600*	\$3,800*	1,056	1,215,368	1,151.35	17	50,660,274	48,043	2.40%	25
South Carolina	no	12/31/14	Fed TI	3%>\$2,880; 4%>\$5,760; 5%>\$8,640; 6%>\$11,520; 7%>\$14,400 [applicable for S, HH, MFJ, MFS]	\$6,200	\$12,400	\$3,950	\$7,900	\$3,950	4,895	3,695,701	755.02	35	178,001,545	36,865	2.08%	30
Tennessee	no	Not incorporated	Certain dividends, interest income	6% (applies to interest/dividend income)	-	-	\$1,250	\$2,500	-	6,595	302,196	45.82	43	263,437,186	40,252	0.11%	43

TABLE 22. -Continued

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		Relation to Federal IRC	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Dependent			Amount	Rank				
Utah	no	Current	Fed AGI	5%	\$6,200*	\$12,400*	\$2,963*	\$5,925*	\$2,963*	2,991	3,157,718	1,055.87	22	110,843,820	37,678	2.85%	11
				*Tax credit of 6% incorporates the modified sum of a taxpayer's federal personal exemption (3/4 of federal allowance) and standard deduction or itemized deductions. Credit is phased out according to income level.													
Vermont	no	IRC as in effect for taxable year 2014	Fed TI	3.55%>\$0; 6.8%>\$36,900; 7.8%>\$89,350; 8.8%>\$186,350; 8.95%>\$405,100 [applicable for S]	\$6,200	\$12,400	\$3,950	\$7,900	\$3,950	626	709,310	1,132.92	19	29,548,584	47,128	2.40%	24
				HH: same rates apply to income bracket ranges \$49,400-\$405,100 MFJ/CUFJ: same rates apply to income bracket ranges \$61,600-\$405,100 MFS/CUFS: same rates apply to income bracket ranges \$30,800-\$202,550													
Virginia	no	12/31/14	Fed AGI	2%>\$0; 3%>\$3K; 5%>\$5K; 5.75%>\$17K [applicable for S, HH, MFJ, MFS]	\$3,000	\$6,000	\$930	\$1,860	\$930	8,368	11,903,945	1,422.63	8	417,276,976	50,169	2.85%	10
West Virginia	no	1/2/13	Fed AGI	3%>\$0; 4%>\$9,999; 4.5%>\$24,999; 6%>\$39,999; 6.5%>\$59,999 [applicable for S, HH, MFJ] MFS: same rates apply to income bracket ranges \$4,999-\$29,999	-	-	\$2,000	\$4,000	\$2,000	1,841	1,932,457	1,049.65	23	66,145,384	35,783	2.92%	8
				[applicable for S, HH] [deduction phases out to \$0 for single filers at \$98,500; joint filers at \$112,159]													
Wisconsin	no	12/31/13	Fed AGI	4%>\$0; 5.84%>\$10,910; 6.27%>\$21,820; 7.65%>\$240,190 [applicable for S, HH] MFJ: same rates apply to income bracket ranges \$14,540-\$320,250 MFS: same rates apply to income bracket ranges \$7,270-\$160,130 [community property state]	\$10,080	\$18,150	\$700	\$1,400	\$700	5,768	7,069,248	1,225.62	12	255,753,166	44,414	2.76%	14
Total 43 states									260,325	336,172,978	1,291.36 ^a	-	12,084,654,355	46,657 ^a	2.78% ^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 exhaustively address exceptional provisions and circumstances specific to certain taxpayer groups. Additional taxes such as alternative minimum, recapture, household employment, and consumer use (self-reported) may apply.

Per capita tax collection amounts are computations based on July 1, 2015 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. The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30th.

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, 2014 population estimates of the Bureau of the Census.

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

†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).

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

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-EST2016-01* -Annual Estimates of the Resident Population for the States: July 1, 2015, December 2016 release.

U.S. Census Bureau, 2015 Annual Survey of State Government Tax Collections, September 23, 2016 release, May 12, 2017 update.

Bureau of Economic Analysis. *Table SAI*, Regional Economic Accounts, March 28, 2017 release.

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