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

| | Fed- | Calculat | | Marginal rates | | ndard dedu | | | | Pop- | | income tax | | Personal inco | nme | Indiv | idual |
|-------------|--------|--------------|---|---|--|---------------|--------------|-----------------|---------------|----------|------------|------------|----------|---------------|--------|--------------|----------|
| | eral | starting p | | and tax brackets | Sta | | nts in effec | | 1011 | ulation | | ctions | • | calendar ye | incom | | |
| | tax | Relation | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | by filing status | as | | | | 2014 | | | ctions | | | | | |
| | de- | to | | for 2014 tax year | 2014 tax year [as of January 1, 2014] | | | | | of | | Per capita | | | Per | as a % | |
| | ducti- | | | [as of January 1, 2014] | Standard deduction Personal exemptio | | | | tion | 7/1/2015 | Amount | Amount | | Amount | capita | sonal income | |
| State | bility | IRC | Basis | [Refer to footnotes as applicable] | Single | Joint | Single | Married | | [1,000s] | [\$1,000s] | [\$] | Rank | [\$1,000s] | [\$] | [%] | Rank |
| Alabama | yes | Current | State AGI | 2%>\$0; 4%>\$500; 5%>\$3K | \$2,000- | \$4,000- | \$1,500 | \$3,000 | \$300- | 4,854 | 3,336,587 | 687.41 | 37 | 178,976,771 | 36,954 | 1.86% | 33 |
| | | [specific | | [applicable for S, HH, MFS] | \$2,500* | \$7,500* | | | \$1,000* | | | | | į | | | į |
| | | provisions | | MFJ: same rates apply to | *[Amount | s vary base | d on state A | AGI, filing | status] | | | į | | ļ | | | 1 |
| | | referenced] | | income bracket ranges \$1K-\$6K | | | | | | | | | | | | | <u> </u> |
| Arizona | no | 1/3/14 | Fed AGI | 2.59%>\$0; 2.88%>\$10K; | \$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 |
| | | | | 3.36%>\$25K; 4.24%>\$50K; | | | | | | | | ľ | i l | į | | | |
| | | | | 4.54%>\$150K | | | | | | | |] | ! | į | | | |
| | | | | [applicable for S, MFS] MFJ, HH: same rates apply to incom | e bracket ra | nges \$20K-5 | \$300K | | | | | | | | | | |
| | | | | [community property state] | | | | | | | | | | ì | | | į |
| Arkansas | no | Various | State AGI | 0.9%>\$0; 2.5%>\$4,299; | \$2,000 | \$4,000 | \$26 | \$52 | \$26 | 2,978 | 2,664,153 | 894.66 | 28 | 111,500,761 | 37,581 | 2.39% | 26 |
| | | [specific | | 3.5%>\$8,399; 4 5%>\$12,599; | | | [tc] | [tc] | [tc] | | | | i I | į | | | İ |
| | | provisions | | 6%>\$20,999; 7%>\$35,099 | | | | | | | | | | į | | | į |
| | | adopted] | | [applicable for S, HH, MFJ, MFS] | | | | | | | | | | į | | | 1 |
| California | no | 1/1/09 | Fed AGI | 1%>\$0; 2%>\$7,749; | \$3,992 | \$7,984 | \$108 | \$216 | \$333 | 38,994 | 77,929,551 | 1,998.50 | 4 | 1,977,923,740 | 51,134 | 3.94% | 2 |
| | | [as amended] | | 4%>\$18,371; 6%>\$28,995; | | | [tc] | [tc] | [tc] | | | <u> </u> | ! | ! | | | 1 |
| | | | | 8%>\$40,250; 9.3%>\$50,869; | | | | | | | | ! ! | ! | • | | | 1 |
| | | | | 10.3%>\$259,844; 11.3%>\$311,812; 1 | | | | | | | | Ī } |] | i | | | İ |
| | | | | additional 1% tax>\$1M taxable incom | ne for menta | l health | | | | | | Ī | [| į | | | İ |
| | | | | [applicable for S, MFS] MFJ: same rates apply to income bra | icket ranges | \$15,498-\$1, | 039,374; a | dd'l 1% tax | >\$1M | | | | | | | | |
| | | | | HH: same rates apply to income brace | ket ranges \$ | 15,508-\$706 | 06,774; add' | add'l 1% tax>\$ | x>\$1M | | | <u> </u> | <u> </u> | į | | | ļ |
| | | | | [community property state] | | | | | | | | | | į | | | |
| 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 | | | 266,534,568 | 49,823 | | |
| Connecticut | no | Current | Fed AGI | 3%>\$0; 5%>\$10K; 5.5%>\$50K; | - | - | \$14,500 | \$24,000 | - | 3,585 | 8,182,071 | 2,282.48 | 1 | 239,829,273 | 66,770 | 3.41% | 6 |
| | | | | 6%>\$100K; 6.5%>\$200K; 6.7%>\$25 | | | | | | | | į | | į | | | |
| | | | | [applicable for S, MFS] | bined standard deduction/personal | | | | | | į | | ! | | | - | |
| | | | | HH: same rates apply to | - | s; exemptio | | | | | | <u> </u> | ! | ! | | | 1 |
| | | | | income bracket ranges | | tate AGI ar | | sed out for | | | | ! ! | ! | • | | | |
| | | | | \$16K-\$400K | higher inc | ome taxpay | ersj | | | | | Ī } |] | i | | | 1 |
| | | | | MFJ: same rates apply to | | | | | | | | Ī | [| į | | | Ì |
| Dalaman | | C | E. J.ACI | income ranges \$20K-\$500K | 62.250 | 07.500 | 6110 | \$220 | 6110 | 944 | 1 140 240 | 1 207 70 | 12 | 42 204 241 | 45 222 | 2.69% | 15 |
| Delaware | no | Current | rea AGI | 2.2%>\$2K; 3.9%>\$5K; 4.8%>\$10K; 5.2%>\$20K; | \$3,250 | \$6,500 | \$110 | | \$110 [tc] | 944 | 1,140,248 | 1,207.79 | 13 | 42,384,341 | 45,333 | 2.09% | 15 |
| | | | | 5.55%>\$25K; 6.75%>\$60K | | | [tc] | [tc] | լա | | | | ! | ļ | | | İ |
| | | | | [applicable for S, HH, MFJ, MFS] | | | | | | | | ļ | ! | į | | | - |
| Georgia | no | 1/1/15 | Fod ACI | 1%>\$0; 2%>\$750; 3%>\$2,250; | \$2,300 | \$3,000 | \$2,700 | \$7,400 | \$3,000 | 10,199 | 9,678,524 | 948.93 | 25 | 392,123,784 | 39 973 | 2.47% | 21 |
| Georgia | 110 | [modified] | reu AGI | 4%>\$3,750; 5%>\$5,250; 6%>\$7K | \$2,500 | \$3,000 | \$2,700 | \$7,400 | \$3,000 | 10,133 | 9,070,324 | 240.23 | 23 | 392,123,764 | 30,073 | 2.47/0 | 21 |
| | | imounicul | | [applicable for S] | | | | | | | | į | į l | į | | | į |
| | | | | MFS: same rates apply to income bra | | \$500_\$5K | | | | | | | į l | į | | | į |
| | | | | MFJ, HH: same rates apply to income bra | U | | 10K | | | | | į | i l | • | | | • |
| | | | | viro, iiii. same rates appry to meom | C DI ACKEL FA | nges gilk-b | IVIX | | | | | ! | ! ! | Ì | | I | ! |

TABLE 22. -Continued

| | | | | | | | | 2Continue | | | | | | | | | |
|-----------|--------|-------------------|-----------|---|--|---------------|-------------|--------------|-------------|----------|-------------|-----------|----------|-------------|----------|---|----------|
| | Fed- | Calculat | | Marginal rates | | | | | | | | | | | | Indivi | dual |
| | eral | starting J | point | and tax brackets | ulation | collec | ctions | | calendar ye | ear | income tax | | | | | | |
| | tax | Relation | | by filing status | | 201 | 14 tax year | • | | as | fiscal yea | ear 2015† | | 2014 | | collec | tions |
| | de- | to | | for 2014 tax year | | [as of J | January 1, | 2014] | | of | | Per capi | ita | | Per | as a % o | of per- |
| | ducti- | Federal | | [as of January 1, 2014] | Standard deduction Personal exemption | | | | 7/1/2015 | 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 | 12/31/13 | Fed AGI | 1.4%>\$0; 3.2%>\$2,400; | \$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 |
| | | | | 5.5%>\$4,800; 6.4%>\$9,600; 6.8%>\$1 | 4,400; | | | | | | | | | į | | | İ |
| | | | | 7.2%>\$19,200; 7.6%>\$24K; | | | | | | | | | <u> </u> | į | | | ĺ |
| | | | | 7.9%>\$36K; 8.25%>\$48K; | | | | | | | į | | i | į | | | į |
| | | | | 9%>\$150K; 10%>\$175K; 11%>\$200I | K | | | | | | | | <u> </u> | į | | | İ |
| | | | | [applicable for S, MFS] | | | | | | | | | <u> </u> | į | | | İ |
| | | | | HH: same rates apply to income brack | ket ranges \$3 | 3,600-\$3001 | K | | | | | | i | į | | | İ |
| | | | | MFJ: same rates apply to income brace | cket ranges | \$4,800-\$400 |)K | | | | | | | i | | | 1 |
| Idaho | no | 1/1/14 | Fed AGI | 1.6%>\$0; 3.6%>\$1,428; | \$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 |
| | | | | 4.1%>\$2,857; 5 1%>\$4,286; | | | | | | | | | i | į | | | İ |
| | | | | 6.1%>\$5,715; 7 1%>\$7,144; | | | | | | | | | ! | ! | | | İ |
| | | | | 7.4%>\$10,717 | | | | | | | | | ! | į | | | ĺ |
| | | | | [applicable for S, MFS] | | | | | | | | ļ | ! | į | | | İ |
| | | | | HH, MFJ: same rates apply to income bracket ranges \$2,857-\$21,435 | | | | | | | | | | | | | İ |
| | | | | [community property state] | | | | | | | | | ! | į | | | ĺ |
| Illinois | no | Current | Fed AGI | 5% | - | - | \$2,125 | \$4,250 | \$2,125 | 12,839 | 15,913,816 | | 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 |
| | | | | | | | | child depend | | | | | | | | | <u> </u> |
| Iowa | yes | 1/1/14 | State AGI | 0.36%>\$0; 0.72%>\$1,515; | \$1,920 | \$4,740 | \$40 | \$80 | \$40 | 3,122 | 3,471,617 | 1,111.99 | 21 | 138,125,908 | 44,442 | 2.51% | 19 |
| | | | | 2.43%>\$3,030; 4.5%>\$6,060; | | | [tc] | [tc] | [tc] | | | | <u> </u> | į | | | į |
| | | | | 6.12%>\$13,635; 6.48%>\$22,725; | | | | | | | | | i | į | | | İ |
| | | | | 6.8%>\$30,300; 7.92%>\$45,450; | | | | | | | | | ! | ! | | | į |
| | | | | 8.98%>\$68,175 | | | | | | | | | <u> </u> | į | | | į |
| | | | | [applicable for S, HH, MFJ, MFS] | | | | | | | | | | | | | <u> </u> |
| Kansas | no | Current | Fed AGI | 2.7%>\$0; 4.8%>\$15K | \$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 |
| | | | | [applicable for S, HH, MFS] MFJ: same rates apply to income brace | | 2017 | | | | | | | ! I | | | | į. |
| IZ 4 l | | 12/21/12 | E. LACI | | | | 610 | 620 | 610 | 4 425 | 4.000.501 | 010.74 | 26 | 162 526 107 | 27.055 | 2.400/ | 20 |
| Kentucky | no | 12/31/13 | red AGI | 2%>\$0; 3%>\$3K; 4%>\$4K; | \$2,400 | \$2,400 | \$10 | \$20 | \$10 | 4,425 | 4,069,501 | 919.74 | 26 | 163,526,197 | 37,055 | 2.49% | 20 |
| | | [exceptions] | | 5%>\$5K; 5.8%>\$8K; 6%>\$75K | FSTC based on I | . J MCI/ | [tc] | | [tc] | | | | | | | | İ |
| | | | | [applicable for S, HH, MFJ, MFS] | FSTC based on MGI/family size available for qualifying taxpayers | | | | | | | | | i | | | 1 |
| Louisiana | yes | Cumant | Fed AGI | 20/ \\$0. | for quality | | \$4,500 | \$9,000 | \$1,000 | 4,669 | 2,983,104 | 638.92 | 39 | 194,377,951 | 41 921 | 1.53% | 39 |
| Louisiana | yes | Current | reu AGI | 4%>\$12,500; | [combined | | | and personal | φ1,000 | 4,007 | 2,303,104 | 030.72 | 39 | 134,377,331 | 41,621 | 1.33 /0 | 3,7 |
| | | | | 6%>\$50K | exemption | | icuuction a | inu personai | | | | | | į | | | İ |
| | | | | [applicable for S, HH, MFS] | exemption | s] | | | | | | | ! | ! | | | ! |
| | | | | MFJ: same rates apply to income brace | cket ranges | \$25K_\$1001 | K. | | | | | | <u> </u> | į | | | İ |
| | | | | [community property state] | cket ranges | \$23IX-\$1001 | ıx. | | | | | | ! | į | | | İ |
| Maine | no | 12/31/14 | Fed AGI | | \$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 |
| Manie | 110 | 12/31/14 | rtungi | [applicable for S, MFS] | \$0,200 | \$12,400 | \$5,750 | \$7,700 | \$5,750 | 1,527 | 1,555,150 | 1,133.20 | 10 | 34,000,172 | 41,220 | 2.7770 | 13 |
| | | | | HH: same rates apply to income brack | ket ranges S' | 7.849-\$31.3 | 49 | | | | | | ! | İ | | | į |
| | | | | MFJ: same rates apply to income brace | 0 | | | | | | | | i I | į | | | İ |
| Maryland | no | Current | Fed AGI | 2%>\$0; 3%>\$1K; | \$1,500- | \$3,000- | \$3,200 | \$6,400 | \$3,200 | 5,995 | 8,346,145 | 1,392.19 | 10 | 322,884,651 | 54,109 | 2.58% | 16 |
| | | | | 4%>\$2K; 4.75%>\$3K; | \$2,000 | \$4,000 | 4-, | 40,100 | 4-, | -, | 0,2 10,2 10 | -, | | ,, | , | _,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | |
| | | | | 5%>\$100K; 5.25%>\$125K; | | - | 15% of Ma | aryland AGI | | | | | i | į | | | İ |
| | | | | 5.5%>\$150K; 5.75%>\$250K | - | num & mai | | • | | | | | | i | | | 1 |
| | | | | [applicable for S, MFS] | | iling status/ | | | | | | | <u> </u> | į | | | İ |
| | | | | Similar rate/bracket structures | | amounts a | / A | | | | | | i | į | | | İ |
| | | | | apply to MFJ/HH except: | _ | atus/income | • | _ | | | | | <u> </u> | į | | | ! |
| | | | | 5%>\$150K; 5.25%>\$175K; | 0 | AGI levels | | | | | | | <u> </u> | į | | | İ |
| | | | | 5.5%>\$225K; 5.75%>\$300K | | | I | | | | | | <u> </u> | ļ | | | i |
| | | | | | | | | | | ı İ | į | l | | i | | 1 | ı |

TABLE 22. -Continued

| Fed Calculation State Standard deduction | |
|--|--|
| State Basis Berlation George Color Basis Berlation Berlating | Collection Solutio |
| Massach | Per capita sonal incom [\$] Ra S S S S S S S S S |
| Massach State Mass Massach State Mass Massach State Massach Massach State Massach Massach State Massach Massach State Massach Massach State Massach Massach Massach State Massach Ma | capita sonal incom [\$] [%] Ra 59,650 3.60% 40,942 2.17% |
| Minesota | [\$] [%] Ra 59,650 3.60% 40,942 2.17% |
| Massachus no 11/105 Fed AGI 5.2% or 12% (short-term capital - - - - - - - - - | 59,650 3.60% 40,942 2.17% |
| Setts Pecceptions Gains Fed AGI 4.25% | 40,942 2.17% |
| Interest | |
| Minnesota no 376/14 Fed Tl 5.35%-\$24,680; S6,200 \$12,400 \$3,950 \$7,900 \$3,950 \$5,482 \$10,370,047 \$1,891.50 \$5 \$268,126,460 \$1.891.50 \$1.891. | 49,169 3.87% |
| Minnesota no 3/26/14 Fed TI 5.35%-598, 7.85%-524,689; Sc,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% |
| Page | 49,169 3.87% |
| Image: | |
| Hilf: Same rates apply to income bracket ranges \$30,390-\$203,390 MFJ: same rates apply to income bracket ranges \$30,309-\$203,390 MFJ: same rates apply to income bracket ranges \$30,608-\$254,240 MFJ: same rates apply to income bracket ranges \$18,040-\$127,120 | |
| Mississippi no | |
| Mississippi | l i |
| Missouri Vestro Current Fed AGI 1.5%>50; 2%>51K; 2.5%>52K; S6,200 \$12,400 \$2,100 \$4,200 \$1,200 \$6,076 \$5,856,131 963.78 24 249,263,293 34%>53K; 3.5%>58K; 6%>57K; 5.5%>58K; 6%>57K; 5.5%>58K; 6%>58K; 5%>57K; 5.5%>58K; 6%>58K; 5%>5K; S1,940 \$3,880 \$2,280 \$4,560 \$2,280 \$1,032 \$1,180,478 \$1,143.79 \$18 41,542,641 44%>57,600; 5%>510,300; 54,370* \$88,740* \$1,400 \$1,000 \$1,500 \$1,000 \$1,180,478 \$1,143.79 \$18 41,542,641 \$1,000 \$1 | |
| Missouri yes†† Current Fed AGI 1.5%>\$0; 2%>\$1K; 2.5%>\$2K; \$6,200 \$12,400 \$2,100 \$4,200 \$1,200 \$6,076 \$5,856,131 \$963.78 \$24 \$249,263,293 \$3%>\$3K; 5.5%>\$4K; \$4%>\$5K; 4.5%>\$6K; 5%>\$7K; \$5.5%>\$8K; 6%>\$9K applicable for S, HH, MFJ, MFS \$400 \$5,500; 2%>\$2,800; 3%>\$5K; \$1,940 \$3,880 \$2,280 \$4,560 \$2,280 \$1,032 \$1,180,478 \$1,143.79 \$18 \$41,542,641 \$46\$>\$7,600; \$5%>\$17,100 \$4,370* \$8,740* \$400\$>\$1,300; \$6%>\$17,100 \$4,370* \$8,740* \$400\$>\$1,300; \$6%>\$1,500 \$1,894 \$2,239,582 \$1,182.61 \$14 \$90,988,217 \$160 \$1,000 | 34,151 1.75% |
| 3%\S3K; 3.5%\S4K; 4%\S5K; 4.5%\S6K; 5%\S7K; 5.5%\S6K; 5%\S6K; 5%\S7K; 5%\S | 44.426 2.2504 |
| A%>SSK; 4.5%>S6K; 5%>SK; 6%-S9K splicable for S, HH, MFJ, MFS S2,880 S2,280 S4,560 S2,280 | 41,126 2.35% |
| S.5%\S8K; 6%\S9K | |
| Applicable for S, HH, MFJ, MFS S1,940 S3,880 S2,280 \$4,560 \$2,280 \$1,032 \$1,180,478 \$1,143.79 | l į |
| Montana yes†† Current Fed AGI 1%>\$0; 2%>\$2,800; 3%>\$5K; \$1,940- \$3,880- \$2,280 \$4,560 \$2,280 1,032 1,180,478 1,143.79 18 41,542,641 4%>\$7,600; 5%>\$10,300; \$4,370* \$8,740* *120% of AGI with minimum/maximum amounts as shown | |
| A%>\$1,000; 5%>\$10,300; \$4,370* \$8,740* | 40,614 2.84% |
| Nebraska no Current Fed AGI 2.46%>\$0; 3.51%>\$318; \$6,300 \$12,600 \$130 \$260 \$130 \$1,894 \$2,239,582 \$1,182.61 \$14 \$90,988,217 \$1,894 | 10,011 2.0170 |
| Nebraska no Current Fed AGI 2.46%>\$0; 3.51%>\$3K; \$6,300 \$12,600 \$130 \$260 \$130 \$1,894 \$2,239,582 \$1,182.61 \$14 \$90,988,217 \$1,000 \$ | |
| Solition | |
| Image: | 48,369 2.46% |
| HH: same rates apply to income bracket ranges \$5,600-\$43K MFJ: same rates apply to income bracket ranges \$6K-\$58K New Hamp- no 12/31/00 Interest, 5% applies to interest/dividend \$2,400 \$4,800 - 1,330 \$96,038 72.20 42 71,219,034 shire dividends income l | |
| Description | |
| New Hamp- no 12/31/00 Interest, 5% applies to interest/dividend - - \$2,400 \$4,800 - 1,330 96,038 72.20 42 71,219,034 | |
| New Hamp- no 12/31/00 Interest, 5% applies to interest/dividend - - \$2,400 \$4,800 - 1,330 96,038 72.20 42 71,219,034 | |
| New Hamp- no 12/31/00 Interest, 5% applies to interest/dividend \$2,400 \$4,800 - 1,330 96,038 72.20 42 71,219,034 dividends income New Jersey no Not State GI 1.4%>\$0; 1.75%>\$20K; \$1,000 \$2,000 \$1,500 8,935 13,250,002 1,482.86 7 516,019,664 incorporated 3.5%>\$35K; 5.525%>\$40K; 6.37%>\$75K; 8.97%>\$500K | |
| shire dividends income New Jersey no Not State GI 1.4%>\$0; 1.75%>\$20K; - - \$1,000 \$2,000 \$1,500 8,935 13,250,002 1,482.86 7 516,019,664 incorporated 3.5%>\$35K; 5.525%>\$40K; 6.37%>\$75K; 8.97%>\$500K - - \$1,000 \$2,000 \$1,500 8,935 13,250,002 1,482.86 7 516,019,664 | 53,599 0.13% |
| New Jersey no Not State GI 1.4%>\$0; 1.75%>\$20K; \$1,000 \$2,000 \$1,500 8,935 13,250,002 1,482.86 7 516,019,664 incorporated 3.5%>\$35K; 5.525%>\$40K; 6.37%>\$75K; 8.97%>\$500K | 53,599 0.13% |
| incorporated 3.5%>\$35K; 5.525%>\$40K; 6.37%>\$75K; 8.97%>\$500K | 57,817 2.57% |
| 6.37%>\$75K; 8.97%>\$500K | 37,617 2.3770 |
| | |
| [applicable for S, MFS | |
| 1.4%>80; 1.75%>\$20K; | |
| 2.45%>\$50K; 3.5%>\$70K; 5.525%>\$80K; | |
| 6.37%>\$150K; 8.97%>\$500K | |
| [applicable for HH, MFJ | |
| New Mexico no Current Fed AGI 1.7%>\$0; 3.2%>\$5,500; \$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% |
| 4.7%>\$11K; 4.9%>\$16K; *[plus exemption of up to \$2,500 for each federal | |
| [applicable for S] exemption claimed by low-and middle-income filers] | |
| MFJ, HH: same rates apply to income bracket ranges \$8K-\$24K | |
| MFS: same rates apply to income bracket ranges \$4K-\$12K | 1 1 |
| [community property state] | |

TABLE 22. -Continued

| | Tr. J | Calanda | • | Manadarahantar | Marginal rates Standard deduction/personal exemption | | | | | | | | | D | T., 322 | 1 | |
|------------|--------|----------------|----------|--|---|---------------|-------------|-------------------|-----------|----------|-------------|------------|------|---------------|------------------------|----------|--|
| | Fed- | Calculat | | Marginal rates | Star | | | | on | Pop- | | income tax | | Personal inco | Indivi | | |
| | eral | starting | point | and tax brackets | | | nts in effe | | | ulation | collec | | | calendar ye | income tax collections | | |
| | tax | Relation to | | by filing status | | | 14 tax year | | | as | fiscal year | | | 2014 | | - | |
| | de- | | | for 2014 tax year | [as of January 1, 2014] Standard deduction Personal exemption | | | | | of | | Per capi | ta | | Per | as a % | |
| _ | ducti- | Federal | | [as of January 1, 2014] | - | deduction | | | | 7/1/2015 | 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 | | \$7,800 | \$15,650 | - | - | \$1,000 | 19,747 | 43,713,484 | 2,213.66 | 2 | 1,119,433,988 | 56,771 | 3.90% | 3 |
| | | | | 5.25%>\$11,450; 5.9%>\$13,550; | | | | | | | | | | į | | | 1 |
| | | | | 6.45%>\$20,850; 6.65%>\$78,400; | | | | | | | | | | į | | | i |
| | | | | 6.85%>\$209,250; 8.82%>\$1,046,350 | | | | | | | | | | ļ | | | 1 |
| | | | | [applicable for S, MFS] | | | | | | | | | | į | | | į |
| | | | | HH: same rates apply to income brack | | | | | | | | | | į | | | i |
| | | | | MFJ: same rates apply to income brace | U | | 092,800 | | | | | | | İ | | | <u> </u> |
| North | 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 |
| Carolina | | ` | | | | | | | | | | | | | | | <u>!</u> |
| North | no | Current | Fed TI | 1.22%>\$0; 2.27%>\$36,900; | \$6,200 | \$12,400 | \$3,950 | \$7,900 | \$3,950 | 757 | 536,131 | 708.39 | 36 | 42,848,356 | 57,911 | 1.25% | 41 |
| Dakota | | | | 2.52%>\$89,350; 2.93%>\$186,350; | | | | | | | | | | į | | | ļ |
| | | | | 3.22%>\$405,100 | | | | | | | | | | ļ | | | 1 |
| | | | | [applicable for S] | - | | | | | | | | | į | | | 1 |
| | | | | HH: same rates apply to income brack | et ranges \$4 | 19,400-\$405 | ,100 | | | | | | | į | | | İ |
| | | | | MFJ: same rates apply to income brac | ket ranges S | 661,700-\$40 | 5,100 | | | | | | | į | | | 1 |
| | | | | MFS: same rates apply to income brac | ket ranges S | \$30,850-\$20 | 2,550 | | | | | | | i | | | <u>i </u> |
| Ohio | no | 4/1/15 | Fed AGI | 0.528%>\$0; 1.057%>\$5,200; | - | - | \$1,700- | \$3,400- | \$1,700- | 11,605 | 8,882,973 | 765.44 | 34 | 488,867,951 | 42,164 | 1.82% | 35 |
| | | | | 2.113%>\$10,400; 2.642%>\$15,650; | | | \$2,200* | \$4,400* | \$2,200* | | | | | į | | | 1 |
| | | | | 3.169%>\$20,900; 3.698%>\$41,700; | | *[Amount | s vary bas | ed on Fed A | GI] | | | | | į | | | İ |
| | | | | 4.226%>\$83,350; 4.906%>\$104,250; | | | [plus \$20 | tax credit p | er | | | | | į | | | i |
| | | | | 5.333%>\$208,500 | | | exemption | n if taxable | | | | | | | | | 1 |
| | | | | [applicable for S, HH, MFJ, MFS] | | | income<\$ | | | | | | | <u> </u> | | | <u> </u> |
| Oklahoma | no | Current | Fed AGI | 0.5%>\$0; 1%>\$1K; | \$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 |
| | | | | 2%>\$2,500; 3%>\$3,750; | | | | | | | | | | ļ | | | 1 |
| | | | | 4%>\$4,900; 5%>\$7,200; | | | | | | | | | | į | | | İ |
| | | | | 5.25%>\$8,700 | | | | | | | | | | į | | | İ |
| | | | | [applicable for S, MFS] | | | | | | | | | | ļ | | | |
| | | | | HH, MFJ: same rates apply to income | | 0 | | | | | | | | | | | <u> </u> |
| Oregon | yes†† | 12/31/13 | Fed AGI | | \$2,115 | \$4,230 | \$191 | \$382 | \$191 | 4,025 | 7,309,115 | 1,816.09 | 6 | 165,559,773 | 41,720 | 4.41% | 1 |
| | | | | 9.9%>\$125K | | | [tc] | [tc] | [tc] | | | | | į | | | İ |
| | | | | [applicable for S, MFS] | | | | | | | | | | ļ | | | 1 |
| | | | | HH, MFJ: same rates apply to income | bracket ra | nges \$6,600 | -\$250K | | | | | | | i | | | ∔ |
| Pennsylva- | no | 1/1/97 | State TI | 3.07% | - | - | - | - | - | 12,792 | 11,488,974 | 898.14 | 27 | 613,524,377 | 47,967 | 1.87% | 32 |
| nia | | | | of taxable compensation, net profits, no | _ | _ | | | | | | | | ļ | | | İ |
| | | | | patents/copyrights, income from estate | | | | | | | | | | i | | | ↓ |
| Rhode | no | Current | Fed AGI | 3.75%>\$0; 4.75%>\$59,600; | . , | \$16,250* | | | \$3,800* | 1,056 | 1,215,368 | 1,151.35 | 17 | 50,660,274 | 48,043 | 2.40% | 25 |
| Island | | | | 5.99%>\$135,500 | *Amounts | reduced if | modified I | ed AGI>\$1 | 89,700 | | | | | ļ | | | İ |
| | | | | [applicable for S, HH, MFJ, MFS] | 0.000 | 010 100 | | | | 4.00. | | | | 150 001 515 | 2505 | | |
| South | no | 12/31/14 | Fed TI | 3%>\$2,880; 4%>\$5,760; | \$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 |
| Carolina | | | | 5%>\$8,640 ; 6%>\$11,520 ; | | | | | | | | | | į | | | İ |
| | | | | 7%>\$14,400 | | | | | | | | | | ļ | | | 1 |
| T. | | NT : | a | [applicable for S, HH, MFJ, MFS] | | | 01.250 | Φ 3. 7 0.0 | | (=0= | 202.405 | 4= 65 | 40 | 262 125 125 | 10.0 | 0.1101 | |
| Tennessee | no | Not | Certain | 6% | - | - | \$1,250 | \$2,500 | - | 6,595 | 302,196 | 45.82 | 43 | 263,437,186 | 40,252 | 0.11% | 43 |
| | | incorporated | | (applies to interest/dividend income) | | | | | | | | | | | | | 1 |
| | | | interest | | | | | | | | | | | | | | |
| | | | income | | | | | | | | | | | ļ | | | i |

TABLE 22. -Continued

| | Fed- | Calculat | ion | Marginal rates | Sta | ndard dedu | ction/perso | nal exempt | on | Pop- | Individual | income tax | (| Personal inc | Individual | | |
|--------------|--|--|---|---|--|---------------|--------------|---|----------|---------|-------------|-----------------------|------|----------------|---------------------|--------------------|---------|
| | eral | starting p | ting point and tax brackets amounts in effect for | | | | | | | | collec | ctions | | calendar y | ear | income tax | |
| | tax | Relation | | by filing status | | 201 | 4 tax year | | | as | fiscal ye | ar 2015† | | 2014 | | collections | |
| | de- | to | | for 2014 tax year | [as of January 1, 2014] | | | | | | | Per cap | ita | | Per | as a % | of per- |
| | ducti- | Federal | | [as of January 1, 2014] | Standard deduction Personal exemption 7/1/ | | | | | | Amount | Amount | | Amount | capita | sonal in | come |
| State | bility | IRC | Basis | [Refer to footnotes as applicable] | Single Joint Single Married Dependent [1,0 | | | | | | [\$1,000s] | [\$] | Rank | [\$1,000s] | [\$] | [%] | 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 mo | dified sum | of a taxpaye | er's federal | personal | | | | | į | | | | İ |
| | | | | exemption (3/4 of federal allowance) an | d standard | l deduction | or itemized | l deductions | | | | | 1 | | | | 1 |
| | | | | Credit is phased out according to incom | ie level. | | | | | | | | į | | | | į |
| Vermont | no | IRC as in | Fed TI | 3.55%>\$0; 6.8%>\$36,900; | \$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 |
| | | effect for 7.8%>\$89,350; 8.8%>\$186,350; | | | | | | | | | | | ! | | | | İ |
| | | taxable year 8.95%>\$405,100 | | | | | | | | | | | į | | | | İ |
| | | 2014 [applicable for S] HH: same rates apply to income bracket ranges \$49,400-\$405,100 | | | | | | | | | | | | | | | |
| | | | | MFJ/CUFJ: same rates apply to incom | | | | 00 | | | | | ĺ | | | | į |
| | MFS/CUFS: same rates apply to income bracket ranges \$30,800-\$202,550 | | | | | | | | | | | | į | | | | İ |
| Virginia | no | 12/31/14 | Fed AGI | 11 3 | \$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 |
| | | | | 5%>\$5K; 5.75%>\$17K | 4-, | ., | **** | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | **** | - , | ,, | , | ! | , ., | | | |
| | | | | [applicable for S, HH, MFJ, MFS] | | | | | | | | | į | | | | İ |
| West | no | 1/2/13 | Fed AGI | * | - | - | \$2,000 | \$4,000 | \$2,000 | 1,841 | 1,932,457 | 1,049.65 | 23 | 66,145,384 | 35,783 | 2.92% | 8 |
| Virginia | | | | 6%>\$39,999; 6.5%>\$59,999 | | | [\$500 for | 0 federal | , | , | , , | ĺ | ! | , , , | ĺ | | ! |
| 8 | | | | [applicable for S, HH, MFJ] | | | exemption | ıs] | | | | | ļ | | | | į |
| | | | | MFS: same rates apply to income brack | | | | į | | | | İ | | | | | |
| Wisconsin | no | 12/31/13 | Fed AGI | 4%>\$0; 5.84%>\$10,910; | \$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 |
| | | | | 6.27%>\$21,820; 7.65%>\$240,190 | [deduction | n phases out | to \$0 for s | ingle | | | | | ł | | | | 1 |
| | | | | [applicable for S, HH] | filers at \$9 | 98,500; joint | filers at \$ | 112,159] | | | | | į | | | | į |
| | | | | MFJ: same rates apply to income brac | ket ranges | \$14,540-\$32 | 20,250 | • | | | | | ļ | | | | 1 |
| | | | | MFS: same rates apply to income brac | | | | | | | | | į | | | | İ |
| | | | | [community property state] | 8 | | | | | | | | İ | | | | į |
| Total 43 sta | tes | | | | | | | | | 260,325 | 336,172,978 | 1,291.36 ^a | _ | 12,084,654,355 | 46,657 ^a | 2.78% ^a | |
| D / 'I | | 14 4 4 1 1 | | | | | | | | / - | / / | | | , , , , | | | |

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.

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 SA1, Regional Economic Accounts, March 28, 2017 release.

Tax Foundation; Commerce Clearing House; Federation of Tax Administrators; The Tax Institute; 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.

[†]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.