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

State I	Fed- eral tax de- ducti- bility	Federa starting Adopted date of		Marginal rates and tax brackets by filing status	Stand	ard deducti amounts	on/persona in effect fo	-	n	Pop- ulation	Individual		í	Personal inco		Indivi incom		
State I	tax de- ducti-	Adopted date of	point			amounts	in effect fo	or.		niation	collec	none		calendar ve	ear	Incom		
State	de- ducti-	date of		hy filing status							collections fiscal year 2009			calendar year			income tax collections	
State	ducti-			• •			•			as	fiscal year			2008		1		
State				for 2010 income year	L	_	uary 1, 20			of		Per capi	ita		Per	as a %	-	
	hility I	IRC as		[as of January 1, 2010]	<u> </u>	deduction		onal exemp		7/1/2009	Amount	Amount		Amount	capita	sonal in		
	omey	enacted	Basis	[Refer to footnotes as applicable]	Single	Joint	Single		Dependent	[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*	4,709	2,662,759	565.50	37	158,568,280	33,900	1.68%	35	
				[applicable for S, HH, MFS]		s vary base	d on AGI]						!	;			!	
				MFJ: same rates apply to income bra		tet ranges \$1K-\$6K											<u>i </u>	
Arizona	no	1/1/09	Fed AGI	2.59%>\$0; 2.88%>\$10K;	\$4,677	\$9,354	\$2,100	\$4,200	\$2,300	6,596	1,961,537	297.39	41	224,230,399	34,500	0.87%	41	
				3.36%>\$25K; 4.24%>\$50K;							!		!	:			!	
				4.54%>\$150K							į		<u> </u>	į			į	
				[applicable for S, MFS]							į		i	į			į	
				MFJ, HH: same rates apply to income	bracket ra	racket ranges \$20K-\$300K					ļ		!	į			!	
				[community property state]						į			į			<u> </u>		
Arkansas	no	-	-	1%>\$0; 2.5%>\$3,899;	\$2,000	\$4,000	\$23	\$46	\$23	2,889	2,238,958	774.87	26	93,762,292	32,695	2.39%	17	
				3.5% >\$7,799; 4.5%>\$11,699;			[tc]	[tc]	[tc]				!	:			1	
				6%>\$19,599; 7%>\$32,599							į		<u> </u>	į			į	
				[applicable for S, HH, MFJ, MFS]							į		:	į			Í	
California	no	1/1/05	Fed AGI	1.25%>\$0; 2.25%>\$7,124;	\$3,637	\$7,274	\$99	\$198	\$99	36,962	44,355,959	1,200.05	7	1,610,932,359	44,038	2.75%	9	
				4.25%>\$16,890; 6.25%>\$26,657;			[tc]	[tc]	[tc]		į			į			!	
				8.25%>\$37,005; 9.55%>\$46,766;							į		<u> </u>	į			į	
				additional 1% tax >\$1M for mental he	dth						į		!	1			!	
				[applicable for S, MFS]							į		<u> </u>	į			İ	
					ncome bracket ranges \$14,248-\$93,532; add'l 1% tax>\$1M						į		;	į			i	
				HH: same rates apply to income brack	0						į		!	1			!	
				[community property state]	Tunges ¢	. 1,20. 400	,007, 4444.7	1 / υ υπ. 1. φ 2			į			į			į	
Colorado	no	Current	Fed TI	4.63 % of federal taxable income						5,025	4,403,446	876.35	19	214,726,880	43,509	2.05%	28	
	no	Current		3%>\$0; 5%>\$10K; 6.5%>\$500K			\$13,000	\$24,000		3,518	6,376,921	1,812.51		200,535,767		3.18%	:	
connecticut	по	Current	rtundi	[applicable for S, MFS]	[Combine	d standard	. /	. /	_	3,310	0,570,521	1,012.51	[[200,555,707	57,240	3.10 /0	1	
				HH: same rates apply to	-	ıs; exemptio		-			į		•	į			İ	
				income bracket ranges	-	state AGI a					į			į			İ	
				\$16K-\$800K		ome taxpay	-	seu out ioi			į		!	į			!	
					ingher inc	ome taxpay	ersj				į			į			į	
				MFJ: same rates apply to							į		!	į			İ	
Delaware		Current	Fod ACI	income ranges \$20K-\$1M 2.2%>\$2K; 3.9%>\$5K;	\$3,250	\$6,500	\$110	\$220	\$110	885	910,693	1,028.89	13	25 754 524	40,806	2.55%	13	
Delaware	no	Current	rea AGI		\$3,230	\$0,500		•	•	000	910,093	1,020.09	13	35,754,524	40,800	2.55%	13	
				4.8%>\$10K; 5.2%>\$20K;			[tc]	[tc]	[tc]		į		!	į			Í	
				5.55%>\$25K; 6.95%>\$60K									!	:			1	
G		1/1/00	E-1 ACT	[applicable for S, HH, MFJ, MFS]	\$2.200	\$2.000	63 500	φ <u>ε</u> 400	\$2.000	0.020	7 001 105	#02.7 =	25	241 520 400	25.245	2 2007	23	
Georgia	no	1/1/09	Fed AGI	1%>\$0; 2%>\$750; 3%>\$2,250;	\$2,300	\$3,000	\$2,700	\$5,400	\$3,000	9,829	7,801,185	793.67	25	341,530,406	35,217	2.28%	23	
				4%>\$ 3,750; 5%>\$5,250; 6%>\$7K							ļ		!	ļ			•	
	[applicable for S]									į			į			!		
				MFS: same rates apply to income bra	_						į			į			į	
				MFJ, HH: same rates apply to income	e bracket ra	nges \$1K-\$	10K				į		<u> </u>	ļ		l	!	

TABLE 22. -Continued

				-		TABLE 2											
	Fed-	Feder	al	Marginal rates	Stand	lard deducti	-	-	n	Pop-		income tax		Personal inco	Indivi	dual	
	eral	starting	point	and tax brackets		amounts	in effect f	for		ulation	collec	ctions		calendar y	ear	income tax	
	tax	Adopted		by filing status		2010 ir	icome year	r		as	fiscal ye	ar 2009		2008	collec	tions	
	de-	date of		for 2010 income year		[as of Jan	uary 1, 20	010]		of		Per capi	ita		Per	as a %	of per-
	ducti-	IRC as		[as of January 1, 2010]	Standard	d deduction	Pers	onal exemp		7/1/2009	Amount	Amount		Amount	capita	sonal in	come
State	bility	enacted	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married	Dependent	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
Hawaii	no	12/31/08	Fed AGI	1.4%>\$0; 3.2%>\$2,400;	\$2,000	\$4,000	\$1,040	\$2,080	\$1,040	1,295	1,338,702	1,033.60	12	54,612,031	42,418	2.45%	14
				5.5%>\$4,800; 6.4%>\$9,600; 6.8%>\$14	%>\$4,800; 6.4%>\$9,600; 6.8%>\$14,400;												į.
				7.2%>\$19,200; 7.6%>\$24K;									i	į			į
				7.9%>\$36K; 8.25%>\$48K;									!	ļ			Į.
				9%>\$150K; 10%>\$175K; 11%>\$200F	ζ.									į			į
				[applicable for S, MFS]									<u> </u>	į			į
				HH: same rates apply to income brack	ket ranges	\$3,600-\$300	K							į			į
				MFJ: same rates apply to income brace	0								i !	į			Į.
Idaho	no	2/17/09	Fed TI	1.6%>\$0; 3.6%>\$1,320;		\$11,400	\$3,650	\$7,300	\$3,650	1,546	1,175,604	760.51	28	50,376,038	32,979	2.33%	22
144110	110	2,2.,0>	100 11	4.1%>\$2,641; 5.1%>\$3,962;	Ψ2,	411,100	φε,σεσ	ψ.,υσσ	40,000	2,010	1,170,001	700101		20,270,020	0=,>.>	2,000 70]
				6.1%>\$5,283; 7.1%>\$6,603;										į			į
				7.4%>\$9,906; 7.8%>\$26,417										į			į
				[applicable for S, MFS]									!				į
				HH, MFJ: same rates apply to income	hracket re	anges \$2 641	-\$52 835						<u> </u>	į			Į.
				[community property state]	DIACKELIA	anges \$2,041	-\$32,633						!				į
Illinois	no	Current	Fed AGI	3% of FAGI with modification		_	\$2,000	\$4,000	\$2,000	12,910	9,183,002	711.29	31	554,223,162	43 154	1.66%	36
Indiana	no	1/1/08		3.4% of FAGI with modification			\$1,000	\$2,000	\$1,500	6,423	4,313,759			223,203,820	34,939		30
Iowa	yes	1/1/08		0.36 %>\$0; 0.72%>\$1,428;	\$1,810	\$4,460	\$40	\$80	\$40	3,008	2,703,190	898.71		114,435,620	38,222		20
10 11 4	yes	1/1/00	rtungi	2.43%>\$2,856; 4.5%>\$5,712;	Ψ1,010	ψ-1,-100	[tc]	[tc]	[tc]	3,000	2,703,170	020.71	1 1	114,433,020	30,222	2.30 /0	20
				6.12%>\$12,852;			լայ	լայ	լայ				!				ļ
				6.48%>\$21,420; 6.8%>\$28,560;							i		i !	į			Î
				7.92%>\$42,840; 8.98%>\$64,260									!				į
				[applicable for S, HH, MFJ, MFS]									<u> </u>	į			į
Kansas	no	Current	Fod ACI	3.5%>\$0; 6.25%>\$15K; 6.45%>\$30K	\$3,000	\$6,000	\$2,250	\$4,500	\$2,250	2,819	2,731,559	969.07	15	112,270,596	40 134	2.43%	15
Kansas	по	Current	ru Agi	[applicable for S, HH, MFS]	φ5,000	φ0,000	φ2,230	φ+,500	\$2,230	2,017	2,731,337	707.07	13	112,270,370	40,134	2.43 /0	13
				MFJ: same rates apply to income bra	ekot rongo	STOR SKOR	-						i	į			į
Kentucky	no	12/31/06	Fod ACI	2%>\$0; 3%>\$3K; 4%>\$4K;	\$2,210	\$4,420	\$20	\$40	\$20	4,314	3,315,368	768.49	27	138,790,531	32 368	2.39%	17
Kentucky	по	12/31/00	rtu AGI	5%>\$5K; 5.8%>\$8K; 6%>\$75K	φ2,210	φτ,τ20	[tc]	[tc]	[tc]	7,517	3,313,300	700.47	["	130,770,331	32,300	2.37 /0	1,
				[applicable for S, HH, MFJ, MFS]	FSTC box	sed on MGL			լայ				!				ļ
				[applicable for 5, HH, MFJ, MF5]				e avanabie					!	į			į
Louisiana	yes	Current	Fed AGI	2.9/~\$0.	ior quain	ying taxpay	\$4,500	\$9,000	\$1,000	4,492	2,940,633	654.63	34	169,541,475	36 066	1.73%	33
Louisiana	yes	Current	reu AGI	4%>\$12,500;	[ctondord	deduction :	. ,	. ,	\$1,000	4,492	2,940,033	054.05	34	103,341,473	30,000	1.73 /0	33
				6%>\$50K	_	ns combined	-	ııaı						į			į
				·	exemption	us combined	ıj						i !	į			Į.
				[applicable for S, HH, MFS] MFJ: same rates apply to income bra	olrot non coc	. ¢2517 ¢100	V						i I	į			į
				[community property state]	cket ranges	5 \$25K-\$100	K						!	ļ			Į.
Maine	no	2/17/09	Fod ACI	2%>\$0; 4.5%>\$4,949;	\$5,700	\$9,550	\$2,850	\$5,700	\$2,850	1,318	1,370,710	1,039.75	11	48,200,182	36 524	2.84%	8
Manic	по	2/1//07	rtu AGI	7%>\$9,849; 8.5%>\$19,749	φ5,700	φ2,550	φ2,030	φ5,700	φ2,030	1,510	1,570,710	1,037.73	11	70,200,102	30,324	2.04 /0	
				[applicable for S, MFS]							i		!	į			į
				HH: same rates apply to income brack		\$7 440 \$20 6	340							į			į
				MFJ: same rates apply to income brack	_								<u> </u>	į			į
Maryland	no	Current	Fod ACI	2%>\$0; 3%>\$1K;	\$1,500-	. ,	\$3,200	\$6,400	\$3,200	5,699	6,478,236	1,136.64	8	273,934,293	18 110	2.36%	20
Mai yianu	по	Current	reu AGI	4%>\$2K; 4.75%>\$3K	\$2,000	\$4,000 \$4,000	φ3,200	φυ, -1 υυ	φ3,200	3,033	0,470,230	1,130.04	8	213,934,293	40,410	2.30 /0	20
				5%>\$150K; 5.25%>\$300K;		هم. deduction	.150/ of in						i I	į			Î
					-								!	ļ			į
				5.5%>\$500K; 6.25%>\$1 mil	with minimum & maximum amounts based on filing status/income; personal exemption amounts also vary according to filing status/income levels-amounts								i l	į			į
				[applicable for S, MFS]									! I	į			ļ.
				Similar rate/bracket structures									į l	į			Į
				apply to MFJ/HH except for									<u> </u>	!			į
				2 brackets:5%>\$200K; 5.25%>\$350K		decime 10r	AGI level	12 > \$100LZ]		. !		İ	į l	į		I	į.

TABLE 22. -Continued

							2Contin										
	Fed-	Feder		Marginal rates	Stand		-	al exemptio	n	Pop-		income tax		Personal inc	Individ		
	eral	starting	point	and tax brackets			s in effect f			ulation	collec			calendar y	ear	income	
	tax	Adopted		by filing status			ncome year			as	fiscal year 2009			2008			tions
	de-	date of		for 2010 income year			nuary 1, 20			of		Per capi	ta		Per	as a % o	-
a	ducti-	IRC as	. .	[as of January 1, 2010]		l deduction		onal exemp		7/1/2009	Amount	Amount		Amount	capita	sonal inc	
State	bility	enacted	Basis	[Refer to footnotes as applicable]	Single	Joint	Single		Dependent	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]		Rank
Massachu- setts	no	1/1/05	Fed AGI	5.3% or 12% (short-term capital gains)	-	-	\$4,400	\$8,800	\$1,000	6,594	10,599,085	1,607.48	3	333,906,368	51,028	3.17%	4
Michigan	no	Current	Fed AGI	4.35% of FAGI with modification	-	-	\$3,600	\$7,200	\$3,600	9,970	6,025,015	604.33	35	353,296,391	35,321	1.71%	34
		[optional				[add'l \$6	00 for each	child < 18]									i
		1/1/1999]														į	:
Minnesota	no	3/31/09	Fed TI	5.35%>\$0; 7.05%>\$22,770;	\$5,700	\$11,400	\$3,650	\$7,300	\$3,650	5,266	6,948,119	1,319.38	5	226,158,723	43,238	3.07%	5
				7.85%>\$74,780	[personal	exemption	deduction	amounts									i
				[applicable for S]	as allowe	d by IRC]								ĺ		ĺ	:
				HH: same rates apply to income brack	-									į			i
				MFJ: same rates apply to income brack	_									į			i
				MFS: same rates apply to income bra													
Mississippi	no	-	-	3%>\$0; 4%>\$5K; 5% >\$10K	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500	2,952	1,485,592	503.25	39	90,353,752	30,730	1.64%	37
				[applicable for S, HH, MFJ, MFS]										į			
Missouri	yes+	Current	Fed AGI	1.5%>\$0; 2%>\$1K; 2.5%>\$2K;	\$5,700	\$11,400	\$2,100	\$4,200	\$1,200	5,988	4,771,576	796.91	24	218,992,739	36,766	2.18%	27
				3%>\$3K; 3.5%>\$4K;	-	deduction	amounts as	s allowed									i
				4%>\$5K; 4.5%>\$6K; 5%>\$7K;	by IRC]									į		į	
				5.5%>\$8K; 6%>\$9K										ł			i
				[applicable for S, HH, MFJ, MFS]	44 ==0	A. =00	** ***	4	** ***		0.0.7.10.5	0.40.45		21110 000		2 4224	
Montana	yes+	Current	Fed AGI	1%>\$0; 2%>\$2,600; 3%>\$4,500;	\$1,750-	\$3,500-	\$2,110	\$4,220	\$2,110	975	827,196	848.42	22	34,110,898	35,237	2.43%	15
				4%>\$6,900; 5%>\$9,300;	\$3,950	\$7,900								ł			i
				6%>\$12,000; 6.9%>\$15,400	ψΓ 3 00/ - £	-4-4- A CT -								į			i
				[applicable for S, HH, MFJ, MFS]	amounts		V1111 1111111111	um/maxim	IIII					į		į	
Nebraska	no	2/26/09	Fed ACI	2.56%>\$0; 3.57%>\$2,400;	\$5,700	\$11,400	\$118	\$236	\$118	1,797	1,602,091	891.73	18	71,485,428	40 116	2.24%	24
Ticoraska	110	2/20/07	rtunioi	5.12%>\$17,500; 6.84%>\$27K	ψ5,700	Ψ11,400	[tc]	[tc]	[tc]	1,777	1,002,071	071.73	10	71,405,420	70,110	2.2470	
				[applicable for S. MFS]			[ec]	[tc]	[tc]					į		į	:
				HH: same rates apply to income	••									į		İ	i
				bracket ranges \$4,500-\$40K													i
				MFJ: same rates apply to income										į		į	:
				bracket ranges \$4,800-\$54K										İ		İ	i
New Hamp-	no	-	-	5% applies to interest/dividend	-	-	\$2,400	\$4,800		1,325	98,191	74.13	42	57,616,663	43,587	0.17%	42
shire				income										į		į	:
New Jersey	no	_	-	1.4%>\$0; 1.75% >\$20K;	-	-	\$1,000	\$2,000	\$1,500	8,708	10,663,866	1,224.64	6	446,883,603	51,583	2.39%	17
				3.5%>\$35K; 5.525%>\$40K;													i
				6.37%>\$75K; 8.97%>\$500K										į		l i	
				[applicable for S, MFS] 1.4%>\$0; 1.75% >\$20K;	••												i
					DOTZ.												i
				2.45%>\$50K; 3.5%>\$70K; 5.525%>\$8 6.37%>\$150K; 8.97%>\$500K	ouk;						i			j		į	
				[applicable for HH, MFJ]										İ			i
New Mexico	no	Current	Fed ACI	1.7%>\$0; 3.2%>\$5,500;	\$5,700	\$11,400	\$3,650	\$7,300	\$3,650	2,010	932,442	463.98	40	66,724,334	33,584	1.40%	39
THEW INTEXACTO	110	Current	ru AGI	4.7%>\$11K; 4.9%>\$16K;	,	. ,	. ,		φυ,συσ	2,010	752,442	703,70	70	00,724,554	33,304	1.70 /0	3)
				[applicable for S]	as allowed by IRC1 [community property state]									ļ			•
				MFJ, HH: same rates apply to income	••			, property	Searc1							į	Ī
				MFS: same rates apply to income brach	cket ranges	s \$4K-\$12K					į			ļ			

TABLE 22. -Continued

	TABLE 22Continued Fed- Federal Marginal rates Standard deduction/personal exemption Pop- Individual income tax Personal income Individual																
	Fed-					lard deduct	ion/persona	al exemptio	n	Pop-	Individual	income tax	ζ.	Personal inc	Indivi	dual	
	eral	starting	point	and tax brackets		amount	s in effect f	or		ulation	tion collections			calendar y	incom	e tax	
	tax	Adopted		by filing status		2010 i	ncome year	•		as	fiscal ye	year 2009		2008		collections	
	de-	date of		for 2010 income year		[as of Jai	nuary 1, 20	10]		of		Per capita			Per	as a % of per	
	ducti-	IRC as		[as of January 1, 2010]	Standard	l deduction	Perso	onal exemp	tion	7/1/2009	Amount	Amount		Amount	capita	sonal in	come
State	bility	enacted	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married	Dependent	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
New York	no	Current	Fed AGI	4%>\$0; 4.5%>\$8K; 5.25%>\$11K;	\$7,500	\$15,000	-	-	\$1,000	19,541	36,840,019	1,885.22	1	936,528,347	48,107	3.93%	1
				5.9%>\$13K; 6.85%>\$20K;									!				į
				7.85%>\$200K; 8.97%>\$500K													į
				[applicable for S, MFS]									•				į
				HH: same rates apply to income brace									į				į
				MFJ: same rates apply to income bra	acket ranges	\$16K-\$500	K										į
North	no	1/1/09	Fed TI	6%>\$0; 7%>\$12,750;	\$3,000	\$6,000	\$2,500*	\$5,000*	\$2,500*	9,381	9,560,353	1,019.13	14	328,578,114	35,533	2.91%	7
Carolina				7.75%>\$60K (S)	*[\$2K-S/I	D (\$4K-M) i	if FAGI =>	threshold a	mount				i I				į
				6%>\$0; 7%>\$21,250;	for filing	g status:							!				Į.
				7.75%>\$100K (MFJ/QW)	MFJ-\$10	00K; HH-\$8	80K; S-\$601	K; MFS-\$5	0K]				!				į
				6%>\$0; 7%>\$17K;	2010 Sur	tax rates by	NTI by fil	ing status:					!				į
				7.75%>\$80K (HH)	NTI>\$60	OK (2%); N	TI>\$150K	(3%) (S)			i		i				į
				6%>\$0 ; 7%>\$10,625 ;	NTI>\$10	00K (2%); I	NTI>\$250K	(3%) (MF	J/QW)								į
				7.75%>\$50K (MFS)	NTI>\$80	OK (2%); N	TI>\$200K	(3%) (HH)				!				į
					NTI>\$50	OK (2%); N	TI>\$125K	(3%) (MF	S)				į				<u> </u>
North	no	Current	Fed TI	1.84 %>\$0; 3.44%>\$34,000;	\$5,700	\$11,400	\$3,650	\$7,300	\$3,650	647	370,165	572.26	36	26,614,683	41,493	1.39%	40
Dakota				3.81%>\$82,400; 4.42%>\$171,850;	[personal	exemption/	deduction a	amounts					į				Į
				4.86%>\$373,650	as allowed	d by IRC]							i I				į
				[applicable for S]	•••								!				ļ
				HH: same rates apply to income brac	-								i				į
				MFJ: same rates apply to income bra									!				į
				MFS: same rates apply to income bra	cket ranges	\$28,425-\$1											<u> </u>
Ohio	no	10/16/09	Fed AGI	0.618%>\$0; 1.236%>\$5K;	-	-	\$1,550	\$3,100	\$1,550	11,543	8,323,352	721.10	30	416,310,740	36,113	2.00%	29
				2.473%>\$10K; 3.091%>\$15K;			[plus addi										ļ
				3.708%>\$20K; 4.327%>\$40K;			tax credit	-					i				į
				4.945%>\$80K; 5.741%>\$100K;			exemption]					!				į
				6.24%>\$200K									<u> </u>				<u> </u>
				[applicable for S, HH, MFJ, MFS]													<u> </u>
Oklahoma	no	Current	Fed AGI	0.5%>\$0; 1%>\$1K;	\$5,700	\$11,400	\$1,000	\$2,000	\$1,000	3,687	2,544,576	690.14	32	134,527,932	36,917	1.89%	31
				2%>\$2,500; 3%>\$3,750;							į		!	į			į
				4%>\$4,900; 5%>\$7,200;									! I				Į
				5.5%>\$8,700													į
				[applicable for S, MFS]		A A							i I				ļ
0		F/1/00	E 1 757	HH, MFJ: same rates apply to income		0		0254	0155	2.005	5 424 555	1 420 44	! !	120 205 222	26 500	2.000/	<u> </u>
Oregon	yes+	5/1/09	Fed TI	5%>\$0; 7%>\$3,050; 9%>\$7,650	\$1,945	\$3,895	\$177	\$354	\$177	3,826	5,434,777	1,420.61	4	139,205,223	36,798	3.90%	2
				10.8%>\$125K; 11%>\$250K			[tc]	[tc]	[tc]				!				į
				[applicable for S, MFS]			0 # 5 00*7						! I				į
Down grale:-				HH, MFJ: same rates apply to incom	e pracket ra	anges \$6,100	U-\$500K			12 605	0.550.339	757 (7	29	507,908,461	40 410	1 000/	32
Pennsylva- nia	no	-	-	3.07%	-	-	-	-	-	12,605	9,550,238	757.67	29	5U/,YU8,461	40,418	1.88%	32
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	T = - T				T		2Contin										
	Fed-	Feder		Marginal rates	Stand		-	al exemptio	n	Pop-		income tax	ζ.	Personal inc		Indivi	
	eral	starting	point	and tax brackets			s in effect f			ulation		ctions		calendar y	ear	incom	
	tax	Adopted		by filing status		2010 i	ncome year	r		as	fiscal ye	ear 2009		2008		collec	tions:
	de-	date of		for 2010 income year		[as of Jai	nuary 1, 20	010]		of		Per cap	ita		Per	as a %	of per-
	ducti-	IRC as		[as of January 1, 2010]	Standard	deduction	Pers	onal exemp	tion	7/1/2009	Amount	Amount		Amount	capita	sonal in	come
State	bility	enacted	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married	Dependent	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
Rhode	no	6/3/01	Fed AGI	3.75%>\$0; 7%>\$34K;	\$5,700	\$9,550	\$3,650	\$7,300	\$3,650	1,053	960,885	912.34	16	43,971,248	41,738	2.19%	25
Island				7.75%>\$82,400; 9%>\$171,850;									Į.				1
				9.9%>\$373,650									į				į
				[applicable for S]									ļ.				!
				HH: same rates apply to income brack	ket ranges S	\$45,550-\$37	3,650						į				į
				MFJ: same rates apply to income bra	cket ranges	\$56,800-\$3	73,650						<u>!</u>				!
				MFS: same rates apply to income bra	cket ranges	\$28,400-\$1	86,825						į				i
				[Effective for the 2010 tax year, taxpay	_			e tax liabilit	based				į				1
				on the graduated rate schedule or an a		_		•					į				İ
South	no	12/31/09	Fed TI	3%>\$2,740; 4%>\$5,480;		\$11,400	\$3,650	\$7,300	\$3,650	4,561	2,351,324	515.50	38	148,370,295	32,947	1.58%	38
Carolina		12,01,05	100 11	5%>\$8,220; 6%>\$10,960;	. ,	exemption/	. ,	. ,	φε,σεσ	1,002	_,001,021	010.00		110,070,270	02,5 17	110070	"
Cur omin				7%>\$13,700	as allowed	-	4044011011						ļ				İ
				[applicable for S, HH, MFJ, MFS]	us uno med	, 1110 ₁							į				İ
Tennessee	no			6% applies to interest/dividend			\$1,250	\$2,500		6,296	221,685	35.21	43	219,024,593	35.098	0.10%	43
Temessee	110			income.			Ψ1,200	Ψ2,000		0,270	221,000	00.21		215,021,050	22,070	0.1070	
Utah	no	Current	Fed TI		\$5,700	\$11,400	\$2,738*	\$5,476*	\$2,738*	2,785	2,319,632	833.03	23	88,901,329	32,596	2.61%	11
C 14111					,	exemption/	. ,	. ,	Ψ=,	2,700	_,01>,002	000.00	1 -	00,5 01,625	02,000	2.0170	
						as allowed l		CHOIL					į.				1
				Taxpayer tax credit of 6% incorporate									Ì				į
				exemptions and standard deduction or			-						į				1
				phased out according to income level.	i ittimizeu u	cauchons.	Creare 15						Į.				İ
Vermont	no	1/1/08	Fed TI	3.55%>\$0; 6.8%>\$34,000;	\$5.700	\$11,400	\$3,650	\$7,300	\$3,650	622	532,911	857.10	20	24,367,579	39.236	2.19%	25
v Climont	110	1/1/00	100 11	7.8%>\$82,400; 8.8%>\$171,850;		exemption/	,		φε,σεσ	022	202,711	027.10	! ~	21,507,575	57,250	2.17 /0	!
				8.95%>\$373,650	as allowed	-	acaacaon	umoums					į				į
				[applicable for S]									Į.				1
				HH: same rates apply to income brack	kat rangas (\$45 550_\$37	3 650						į				į
				MFJ: same rates apply to income bra									•				İ
				MFS: same rates apply to income bra	_								ĺ				į
Virginia	no	12/31/08	Fed AGI	2%>\$0; 3%>\$3K;	\$3,000	\$6,000	\$930	\$1,860	\$930	7,883	8,918,232	1,131.38	9	348,893,800	44.756	2.56%	12
, g		12,01,00	100.101	5%>\$5K; 5.75%>\$17K	φ υ ,σσσ	φο,σσσ	φνυσ	Ψ2,000	φουσ	7,000	0,210,202	1,101.00		2 10,052,000	1,,,00		
				[applicable for S, HH, MFJ, MFS]									į				į
West	no	1/1/09	Fed AGI	3%>\$0; 4%>\$10K; 4.5%>\$25K;			\$2,000	\$4,000	\$2,000	1,820	1,557,403	855.82	21	57,192,760	31.513	2.72%	10
Virginia		2,2,0,	1001101	6%>\$40K; 6.5%>\$60K			. ,	0 exemption	. ,	1,020	1,007,100	000.02	i	c , , , , , , , , , , , , , , , , , , ,	01,010		1 -
, g				[applicable for S, HH, MFJ]			[40 00 101	o chempuo.	,				į				į
				MFS: same rates apply to income brace	rket ranges	\$5K-\$30K							į				İ
Wisconsin	no	12/31/08	Fed AGI	4.6%>\$0; 6.15%>\$10,070;	\$9,300	\$16,750	\$700	\$1,400	\$700	5,655	6,222,735	1,100.44	10	213,378,781	37,916	2.92%	6
***************************************		12,01,00	100.101	6.50% >\$20,130; 6.75% >\$151,000	1. ,	n phases ou			Ψ.00	2,000	0,222,700	1,100111	!	210,070,701	0.,520		! "
				7.75%>\$221,660		90,910; join		_					į				į
				[applicable for S. HH]		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	t ilicis at q	p100,010 ₁					!				1
				MFJ: same rates apply to income bra	cket ranges	\$13,420-\$2	95.550						į				į
				MFS: same rates apply to income bra	_								1				1
				[community property state]			,						İ				•
TD 4 1 42 :				Francis Laboration						251 52 :	245 022 623	07. 0.a	 	10 150 001 100	40.626.25 ^a	2 420/ a	<u> </u>
Total 43 sta	tes									251,724	245,923,681	976.96 ^a	-	10,152,931,439	40,636.25	2.42% ^a	

Detail may not add to totals due to rounding.

This table compares the basic tax rate schedules and the generally allowable standard deduction and personal exemption amounts among the states that levy a tax on personal income, but does not attempt to address exceptional provisions and circumstances specific to certain taxpayer groups. Additional taxes such as personal property replacement, alternative minimum, or single business may apply.

Per capita tax collection amounts are computations based on July 1, 2009 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, 2008 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-EST2009-01-State Population Estimates: July 1, 2009, Population Division, December 23, 2009 release.

U.S. Census Bureau, Governments Division. State Government Tax Collections: 2009, March 23, 2010 release.

Bureau of Economic Analysis. Table SA1-3, Regional Economic Information System, September 20, 2010 release.

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

TABLE 22A. FEDERAL ITEMIZATION/STANDARD DEDUCTION RATE by STATE, TAX YEAR 2008
[U.S. Individual Income Tax Return Form -1040]

	Federal Returns					
	Deduction	claimed:		Deduction claim	red:	
	Itemized	Standard		Itemized	Standard	
State	<u>%</u>	<u>%</u>	<u>State</u>	<u>%</u>	<u>%</u>	
Alabama	30.27%	69.73%	Missouri	31.18%	68.82%	
Arizona	37.14%	62.86%	Montana	30.71%	69.29%	
Arkansas	25.05%	74.95%	Nebraska	30.14%	69.86%	
California	37.86%	62.14%	New Hampshire	36.07%	63.93%	
Colorado	40.11%	59.89%	New Jersey	44.38%	55.62%	
Connecticut	44.21%	55.79%	New Mexico	26.07%	73.93%	
Delaware	36.77%	63.23%	New York	37.19%	62.81%	
Georgia	37.88%	62.12%	*North Carolina	35.65%	64.35%	
Hawaii	32.89%	67.11%	North Dakota	19.96%	80.04%	
Idaho	34.54%	65.46%	Ohio	32.19%	67.81%	
Illinois	35.11%	64.89%	Oklahoma	27.99%	72.01%	
Indiana	28.27%	71.73%	Oregon	40.11%	59.89%	
Iowa	31.02%	68.98%	Pennsylvania	31.08%	68.92%	
Kansas	30.54%	69.46%	Rhode Island	37.11%	62.89%	
Kentucky	29.90%	70.10%	South Carolina	31.65%	68.35%	
Louisiana	24.51%	75.49%	Tennessee	25.06%	74.94%	
Maine	31.17%	68.83%	Utah	39.64%	60.36%	
Maryland	49.34%	50.66%	Vermont	30.43%	69.57%	
Massachusetts	40.37%	59.63%	Virginia	41.08%	58.92%	
Michigan	34.19%	65.81%	West Virginia	18.85%	81.15%	
Minnesota	40.59%	59.41%	Wisconsin	36.91%	63.09%	
Mississippi	24.57%	75.43%	United States	34.20%	65.80%	

The table reflects the percentages of federal 1040 returns claiming itemized deductions and standard deductions for tax year 2008 for the 43 states levying a tax on personal income.

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

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

Source: IRS Statistics of Income Bulletin Spring 2010, Volume 29, Number 4, Selected Historical and Other Data, Table 2

^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.