

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 2011 income year [as of January 1, 2011] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2011 income year [as of January 1, 2011]					Population as of 7/1/2010 [1,000s]	Individual income tax collections fiscal year 2010			Personal income calendar year 2009		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 AGI: \$1K, \$500, \$300]												
Alabama	yes	-	GI	2%>\$0; 4%>\$500; 5%>\$3K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$1K-\$6K	\$2,000*	\$4,000*	\$1,500	\$3,000	\$500*	4,785	2,589,249	541.08	35	155,399,306	32,661	1.67%	34
Arizona	no	1/1/10	Fed AGI	2.59%>\$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]	\$4,703	\$9,406	\$2,100	\$4,200	\$2,300	6,414	2,416,324	376.74	41	215,397,567	33,957	1.12%	41
Arkansas	no	-	GI	1%>\$0; 2.5%>\$3,999; 3.5%>\$7,999; 4.5%>\$11,899; 6%>\$19,899; 7%>\$33,199 [applicable for S, HH, MFJ, MFS]	\$2,000	\$4,000	\$23	\$46	\$23	2,922	2,091,082	715.73	29	92,609,959	31,969	2.26%	20
California	no	1/1/09	Fed AGI	1%>\$0; 2%>\$7,316; 4%>\$17,346; 6%>\$27,377; 8%>\$38,004; 9.3%>\$48,029; additional 1% tax>\$1M taxable income for mental health [applicable for S, MFS] MFJ: same rates apply to income bracket ranges \$14,632-\$96,058; add'l 1% tax>\$1M HH: same rates apply to income bracket ranges \$14,642-\$65,377; add'l 1% tax>\$1M [community property state]	\$3,769	\$7,538	\$99	\$198	\$99	37,349	45,646,436	1,222.15	5	1,528,457,253	41,353	2.99%	5
Colorado	no	Current	Fed TI	4.63 % of federal taxable income	same as Federal		same as Federal			5,049	4,089,948	810.04	19	205,437,450	41,317	1.99%	28
Connecticut	no	Current	Fed AGI	3%>\$0; 5%>\$10K; 5.5%>\$50K; 6%>\$100; 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	-	-	\$13,000	\$24,000	-	3,577	5,768,846	1,612.73	2	190,817,959	53,573	3.02%	4
Delaware	no	Current	Fed AGI	2.2%>\$2K; 3.9%>\$5K; 4.8%>\$10K; 5.2%>\$20K; 5.55%>\$25K; 6.95%>\$60K [applicable for S, HH, MFJ, MFS]	\$3,250	\$6,500	\$110	\$220	\$110	900	853,107	948.14	14	34,444,313	38,626	2.48%	14
Georgia	no	1/1/10	Fed AGI	1%>\$0; 2%>\$750; 3%>\$2,250; 4%>\$3,750; 5%>\$5,250; 6%>\$7K [applicable for S] MFS: 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	\$5,400	\$3,000	9,713	7,016,412	722.40	26	327,892,184	34,081	2.14%	24

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2011 income year [as of January 1, 2011] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2011 income year [as of January 1, 2011]					Population as of 7/1/2010 [1,000s]	Individual income tax collections fiscal year 2010			Personal income calendar year 2009		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	12/31/09	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	\$2,000	\$4,000	\$1,040	\$2,080	\$1,040	1,364	1,527,790	1,120.39	8	54,785,668	40,681	2.79%	8
Idaho	no	1/1/11	Fed AGI	1.6%>\$0; 3.6%>\$1,337; 4.1%>\$2,675; 5.1%>\$4,013; 6.1%>\$5,351; 7.1%>\$6,689; 7.4%>\$10,034; 7.8%>\$26,759 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2,675-\$53,520 [community property state]	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	1,571	1,068,754	680.11	31	48,236,239	31,031	2.22%	21
Illinois	no	Current	Fed AGI	5% of FAGI with modification	-	-	\$2,000	\$4,000	\$2,000	12,843	9,433,244	734.50	24	525,411,146	41,058	1.80%	31
Indiana	no	1/1/10	Fed AGI	3.4% of FAGI with modification *plus \$1,500 for each child dependent	-	-	\$1,000	\$2,000	\$1,000*	6,491	3,868,093	595.95	32	215,502,883	33,363	1.79%	32
Iowa	yes	1/1/08	Fed AGI	0.36%>\$0; 0.72%>\$1,439; 2.43%>\$2,878; 4.5%>\$5,756; 6.12%>\$12,951; 6.48%>\$21,585; 6.8%>\$28,780; 7.92%>\$43,170; 8.98%>\$64,755 [applicable for S, HH, MFJ, MFS]	\$1,830	\$4,500	\$40 [tc]	\$80 [tc]	\$40 [tc]	3,050	2,650,037	868.90	16	112,442,136	37,074	2.36%	17
Kansas	no	Current	Fed AGI	3.5%>\$0; 6.25%>\$15K; 6.45%>\$30K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$30K-\$60K	\$3,000	\$6,000	\$2,250	\$4,500	\$2,250	2,859	2,687,542	939.97	15	108,340,102	38,246	2.48%	13
Kentucky	no	12/31/06	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	\$2,240	\$4,480	\$20 [tc]	\$40 [tc]	\$20 [tc]	4,346	3,154,488	725.79	25	137,958,755	31,957	2.29%	18
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	4,544	2,286,500	503.17	36	162,402,480	36,157	1.41%	39
Maine	no	12/31/10	Fed AGI	2%>\$0; 4.5%>\$4,999; 7%>\$9,949; 8.5%>\$19,949 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$7,499-\$29,900 MFJ: same rates apply to income bracket ranges \$9,999-\$39,900	\$5,800	\$9,650	\$2,850	\$5,700	\$2,850	1,328	1,303,370	981.77	12	47,941,898	36,058	2.72%	10
Maryland	no	Current	Fed AGI	2%>\$0; 3%>\$1K; 4%>\$2K; 4.75%>\$3K; 5%>\$150K; 5.25%>\$300K; 5.5%>\$500K [applicable for S, MFS] Similar rate/bracket structures apply to MFJ/HH except for 2 brackets: 5%>\$200K; 5.25%>\$350K	\$1,500-\$2,000	\$3,000-\$4,000	\$3,200	\$6,400	\$3,200	5,786	6,200,292	1,071.61	10	273,193,372	47,674	2.27%	19

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2011 income year [as of January 1, 2011] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2011 income year [as of January 1, 2011]					Population as of 7/1/2010 [1,000s]	Individual income tax collections fiscal year 2010			Personal income calendar year 2009		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	GI	5.3% or 12% (short-term capital gains)	-	-	\$4,400	\$8,800	\$1,000	6,557	10,128,035	1,544.55	3	324,680,171	49,816	3.12%	3
Michigan	no	Current [optional 1/1/1996]	Fed AGI	4.35% of FAGI with modification	-	-	\$3,600	\$7,200	\$3,600*	9,878	5,488,962	555.70	34	331,846,696	33,514	1.65%	35
					*plus \$600 for each child < 18												
Minnesota	no	3/18/10	Fed TI	5.35%>\$0; 7.05%>\$23,100; 7.85%>\$75,890 [applicable for S] HH: same rates apply to income bracket ranges \$28,440-\$114,291 MFJ: same rates apply to income bracket ranges \$33,770-\$134,171 MFS: same rates apply to income bracket ranges \$16,890-\$67,091	\$5,800	\$9,650	\$3,700	\$7,400	\$3,700	5,311	6,458,111	1,216.08	6	217,704,595	41,223	2.97%	6
					[personal exemption/deduction amounts as allowed by IRC]												
Mississippi	no	-	GI	3%>\$0; 4%>\$5K; 5%>\$10K [applicable for S, HH, MFJ, MFS]	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500	2,970	1,352,481	455.38	39	88,779,546	30,006	1.52%	36
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]	\$5,800	\$11,600	\$2,100	\$4,200	\$1,200	5,996	4,326,507	721.54	27	216,049,019	36,243	2.00%	27
					[standard deduction amounts as allowed by IRC]												
Montana	no	Current	Fed AGI	1%>\$0; 2%>\$2,700; 3%>\$4,700; 4%>\$7,200; 5%>\$9,700; 6%>\$12,500; 6.9%>\$16K [applicable for S, HH, MFJ, MFS]	\$1,820- \$4,110*	\$3,640- \$8,220*	\$2,110	\$4,220	\$2,110	991	714,814	721.38	28	33,168,003	33,708	2.16%	23
					*[20% of state AGI with minimum/maximum amounts as shown]												
Nebraska	no	Current	Fed AGI	2.56%>\$0; 3.57%>\$2,400; 5.12%>\$17,500; 6.84%>\$27K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$4,500-\$40K MFJ: same rates apply to income bracket ranges \$4,800-\$54K	\$5,450	\$10,900	\$118 [tc]	\$236 [tc]	\$118 [tc]	1,830	1,514,831	827.58	18	70,072,173	38,657	2.16%	22
New Hampshire	no	-	GI	5% applies to interest/dividend income	-	-	\$2,400	\$4,800	-	1,317	82,365	62.55	42	55,858,973	42,443	0.15%	42
New Jersey	no	-	GI	1.4%>\$0; 1.75%>\$20K; 3.5%>\$35K; 5.525%>\$40K; 6.37%>\$75K; 8.97%>\$500K [applicable for S, MFS/CUFS] 1.4%>\$0; 1.75%>\$20K; 2.45%>\$50K; 3.5%>\$70K; 5.525%>\$80K; 6.37%>\$150K; 8.97%>\$500K [applicable for HH, MFJ/CUFJ]	-	-	\$1,000	\$2,000	\$1,500	8,802	10,322,943	1,172.85	7	433,996,947	49,568	2.38%	16
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	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	2,066	956,600	463.04	38	65,980,486	32,394	1.45%	38
					[personal exemption/deduction amounts as allowed by IRC] [community property state]												

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2011 income year [as of January 1, 2011] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2011 income year [as of January 1, 2011]					Population as of 7/1/2010 [1,000s]	Individual income tax collections fiscal year 2010			Personal income calendar year 2009		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%>\$8K; 5.25%>\$11K; 5.9%>\$13K; 6.85%>\$20K; 7.85%>\$200K; 8.97%>\$500K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$11K-\$500K MFJ: same rates apply to income bracket ranges \$16K-\$500K	\$7,500	\$15,000	-	-	\$1,000	19,392	34,751,382	1,792.02	1	901,615,996	46,699	3.85%	1
North Carolina	no	1/1/11	Fed TI	6%>\$0; 7%>\$12,750; 7.75%>\$60K (S) 6%>\$0; 7%>\$21,250; 7.75%>\$100K (MFJ/QW) 6%>\$0; 7%>\$17K; 7.75%>\$80K (HH) 6%>\$0; 7%>\$10,625; 7.75%>\$50K (MFS)	\$3,000	\$6,000	\$2,500*	\$5,000*	\$2,500*	9,562	9,133,689	955.25	13	322,307,163	34,108	2.83%	7
North Dakota	yes	Current	Fed TI	1.51%>\$0; 2.82%>\$34,500; 3.13%>\$83,600; 3.63%>\$174,400; 3.99%>\$379,150 [applicable for S] HH: same rates apply to income bracket ranges \$46,250-\$379,150 MFJ: same rates apply to income bracket ranges \$57,700-\$379,150 MFS: same rates apply to income bracket ranges \$28,850-\$189,575	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	674	303,764	450.36	40	26,361,749	39,644	1.15%	40
Ohio	no	12/15/10	Fed AGI	0.587%>\$0; 1.174%>\$5,100; 2.348%>\$10,200; 2.935%>\$15,350; 3.521%>\$20,450; 4.109%>\$40,850; 4.695%>\$81,650; 5.451%>\$102,100; 5.925%>\$204,200 [applicable for S, HH, MFJ, MFS]	-	-	\$1,600	\$3,200	\$1,600	11,536	7,886,802	683.66	30	405,184,176	35,145	1.95%	29
Oklahoma	no	Current	Fed AGI	0.5%>\$0; 1%>\$1K; 2%>\$2,500; 3%>\$3,750; 4%>\$4,900; 5%>\$7,200; 5.5%>\$8,700 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2K-\$15K	\$5,800	\$11,600	\$1,000	\$2,000	\$1,000	3,762	2,224,783	591.43	33	126,412,117	34,004	1.76%	33
Oregon	yes+	12/31/09	Fed AGI	5%>\$0; 7%>\$2K; 9%>\$5K; 10.8%>\$125K; 11%>\$250K [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$4K-\$500K	\$1,945	\$3,895	\$177	\$354	\$177	3,839	4,945,538	1,288.25	4	135,474,469	35,571	3.65%	2
Pennsylvania	no	-	GI	3.07%	-	-	-	-	-	12,710	9,352,287	735.84	23	499,330,513	39,420	1.87%	30
Rhode Island	no	Current	Fed AGI	3.75%>\$0; 4.75%>\$55K; 5.99%>\$125K [applicable for S, HH, MFJ, MFS]	\$7,500	\$15,000	\$3,500	\$7,000	\$3,500	1,053	909,674	863.98	17	42,889,454	40,706	2.12%	25
South Carolina	no	12/31/09	Fed TI	3%>\$2,760; 4%>\$5,520; 5%>\$8,280; 6%>\$11,040; 7%>\$13,800 [applicable for S, HH, MFJ, MFS]	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	4,636	2,182,909	470.83	37	145,249,286	31,646	1.50%	37

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				
Tennessee	no	-	Certain dividends, interest income	6% applies to interest/dividend income.	-	-	\$1,250	\$2,500	-	6,357	172,459	27.13	43	213,155,957	33,802	0.08%	43
Utah	no	Current	Fed AGI	5% *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.	\$5,800*	\$11,600*	\$2,775*	\$5,550*	\$2,775*	2,776	2,104,641	758.03	22	86,838,578	31,886	2.42%	15
Vermont	no	1/1/09	Fed TI	3.55%>\$0; 6.8%>\$34,500; 7.8%>\$83,600; 8.8%>\$174,400; 8.95%>\$379,150 [applicable for S] HH: same rates apply to income bracket ranges \$46,250-\$379,150 MFS/CUFJ: same rates apply to income bracket ranges \$57,650-\$379,150 MFS/CUFS: same rates apply to income bracket ranges \$28,825-\$189,575	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	626	489,107	781.37	20	24,273,382	38,849	2.01%	26
Virginia	no	1/22/10	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	8,025	8,659,470	1,079.11	9	342,297,555	43,187	2.53%	11
West Virginia	no	1/1/10	Fed AGI	3%>\$0; 4%>\$10K; 4.5%>\$25K; 6%>\$40K; 6.5%>\$60K [applicable for S, HH, MFJ] MFS: same rates apply to income bracket ranges \$5K-\$30K	-	-	\$2,000	\$4,000	\$2,000	1,854	1,446,852	780.41	21	57,419,415	31,075	2.52%	12
Wisconsin	no	12/31/08	Fed AGI	4.6%>\$0; 6.15%>\$10,180; 6.50%>\$20,360; 6.75%>\$152,740; 7.75%>\$224,210 [applicable for S, HH] MFJ: same rates apply to income bracket ranges \$13,580-\$298,940 MFS: same rates apply to income bracket ranges \$6,790-\$149,470 [community property state]	\$9,300	\$16,940	\$700	\$1,400	\$700	5,691	5,791,991	1,017.74	11	209,347,374	36,927	2.77%	9
Total 43 states									253,101	236,352,511	933.83 <sup>a</sup>	-	9,812,964,463	39,047.72 <sup>a</sup>	2.41% <sup>a</sup>	-	

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, 2010 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, 2009 population estimates of the Bureau of the Census.

<sup>a</sup>Weighted average computations based on tax collection, personal income, and population totals for the 43 states levying a tax on personal income.

<sup>+</sup>Missouri 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 ST-EST00INT-01 - Intercensal Estimates of the Resident Population for the States: July 1, 2010, September 28, 2011 release.*

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2010, March 23, 2011 release.*

Bureau of Economic Analysis. *Table SAI-3, Regional Economic Information System, September 22, 2011 release.*

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