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

	TABLE 22. INDIVIDUAL INCOME TAX RATES and NET COLLECTIONS and PERSONAL INCOME FOR THOSE STATES LEVYIN Fed- Calculation Marginal rates Standard deduction/personal exemption Pop- Ind																	
	Fed-	Calcula		Marginal rates	Star		-	-	on	Pop-					Individual income tax			
	eral	starting	point	and tax brackets			nts in effect			ulation	collections fiscal year 2013*			calendar year				
	tax	Relation		by filing status			income yea			as of	fiscal yea			2012		collections		
	de-	to		for 2012 income year	[as of January 1, 2012]							Per capi	ita		Per	as a %	-	
	ducti-	Federal		[as of January 1, 2012]		deduction		onal exemp		7/1/2013	Amount	Amount		Amount	capita	sonal in		
State	bility	IRC	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married	_	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank	
Alabama	yes	Current,	GI	2%>\$0; 4%>\$500; 5%>\$3K	\$2,000-	\$4,000-	\$1,500	\$3,000	\$1,000-	4,834	3,202,520	662.50	37	173,149,657	35,942	1.85%	35	
		NA		[applicable for S, HH, MFS]	\$2,500*	\$7,500*			\$300*				i				1	
				MFJ: same rates apply to	*[Amount	s vary based	l on state A	GI, filing s	tatus]				! I	į			1	
				income bracket ranges \$1K-\$6K									i	İ			<u>!</u>	
Arizona	no	1/1/12	Fed AGI	2.59%>\$0; 2.88%>\$10K;	\$4,833	\$9,665	\$2,100	\$4,200	\$2,300	6,635	3,397,707	512.09	41	239,929,270	36,624	1.42%	41	
				3.36%>\$25K; 4.24%>\$50K;									! I	į			į	
				4.54%>\$150K									į				İ	
				[applicable for S, MFS]									<u> </u>				į	
				MFJ, HH: same rates apply to income	bracket rar	nges \$20K-\$	300K						<u> </u>				Į	
				[community property state]									! I				į	
Arkansas	no	1/1/11,	GI	1%>\$0; 2.5%>\$4,099;	\$2,000	\$4,000	\$23	\$46	\$23	2,959	2,649,577	895.50	25	107,443,010	36,423	2.47%	20	
		[limited]		3.5%>\$8,199; 4.5%>\$12,199;			[tc]	[tc]	[tc]				<u> </u>				į	
				6%>\$20,399; 7%>\$33,999									<u> </u>				į	
				[applicable for S, HH, MFJ, MFS]									<u> </u>				į	
California	no	1/1/09,	Fed AGI	1%>\$0; 2%>\$7,455;	\$3,841	\$7,682	\$104	\$208	\$321	38,431	66,809,000	1,738.40	4	1,805,193,769	47,505	3.70%	3	
		[modified]		4%>\$17,676; 6%>\$27,897;	7-7	***,***	[tc]	[tc]	[tc]	,	,,	_,		_,,,,_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,		1	
		[,		8%>\$38,726; 9.3%>\$48,942;			[]	[]	[]				<u> </u>				į	
				10.3%>\$250K; 11.3%>\$300K; 12.3%>	\$500K								i				į	
				additional 1% tax>\$1M taxable income		health							<u> </u>				ļ	
				[applicable for S, MFS] MFJ: same rates apply to income brace			I∙ add'l 1%	tav>\$1M										
				HH: same rates apply to income brack									į				į	
				[community property state]	ct ranges w	14,220-ψ000	ix, add 117	υ ταλ>ψ11/1					į				į	
Colorado	no	Current	Fed TI	4.63% of federal taxable income	\$5,950	\$11,900	\$3,800	\$7,600	\$3,800	5,272	5,528,485	1,048.63	19	240,349,703	46,315	2.30%	27	
Connecticut		Current		3%>\$0; 5%>\$10K; 5.5%>\$50K;	φυ,συ	Ψ11,200	\$14,500	\$24,000	ψ3,000	3,599	7,811,949	/		216,308,449	60,223			
Connecticut	110	Current	rea AGI	6%>\$100K; 6.5%>\$200K; 6.7%>\$250		_	Ψ14,500	φ24,000	_	3,377	7,011,242	2,170.50	i 1	210,300,447	00,223	3.01 /0	1	
				[applicable for S, MFS]		d standard d	leduction/n	arconal					!	Ī			į	
				HH: same rates apply to	-	standard o	-						i				Į.	
				income bracket ranges	-	tate AGI an							i				Į.	
				\$16K-\$400K		ome taxpay	-	cu out ioi					i				-	
				MFJ: same rates apply to	mgner me	от сахрау	cisj						!				Ì	
				income ranges \$20K-\$500K									!				Ì	
Delaware	no	Current,	Fed AGI	3	\$3,250	\$6,500	\$110	\$220	\$110	925	1,130,501	1,221.85	13	40,378,899	44 021	2.80%	11	
Delaware	110	[modified]	reu AGI	4.8%>\$10K; 5.2%>\$20K;	φ3,230	φυ,500	[tc]	[tc]	[tc]	923	1,130,301	1,221.03	13	40,370,033	44,031	2.00 /0	111	
		[mounteu]		5.55%>\$25K; 6.75%>\$60K			լայ	լայ	įιcj					ļ			İ	
				. , ,									!				į	
Casusia		1/2/12	Ead ACI	[applicable for S, HH, MFJ, MFS]	\$2,300	\$2,000	\$2.700	¢5 400	\$2,000	9,995	9 772 227	977 (9	28	260 140 416	27 220	2 200/	23	
Georgia	no	1/3/13	reu AGI	1%>\$0; 2%>\$750; 3%>\$2,250;	\$4,300	\$3,000	\$2,700	\$5,400	\$3,000	9,995	8,772,227	877.68	28	369,149,416	31,229	2.38%	23	
				4%>\$3,750; 5%>\$5,250; 6%>\$7K										ļ			į	
				[applicable for S]	 	¢500 ¢517								ļ			į	
				MFS: same rates apply to income brac			OTZ							ļ			į	
				MFJ, HH: same rates apply to income	pracket rar	iges \$1K-\$1	UI X			I I	;	ł	: !	1		I	:	

TABLE 22. -Continued

								2Continue									
	Fed-	Calculat		Marginal rates	Star	ıdard deduc	-	-	n	Pop-		income tax		Personal inco		Indivi	dual
	eral	starting p	point	and tax brackets			nts in effec			ulation	collec			calendar ye	income tax		
	tax	Relation		by filing status			income yea			as	fiscal yea	ır 2013*		2012		collec	
	de-	to		for 2012 income year		[as of J	anuary 1, 2			of		Per capi	ita		Per	as a %	of per-
	ducti-	Federal		[as of January 1, 2012]	Standard	deduction	Pers	onal exempt		7/1/2013	Amount	Amount		Amount	capita	sonal in	come
State	bility	IRC	Basis	[Refer to footnotes as applicable]	Single	Joint	Single		Dependent	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
Hawaii	no	12/31/11	Fed AGI	1.4%>\$0; 3.2%>\$2,400;	\$2,000	\$4,000	\$1,040	\$2,080	\$1,040	1,409	1,735,718	1,231.89	12	61,967,663	44,578	2.80%	10
		[exceptions]		5.5%>\$4,800; 6.4%>\$9,600; 6.8%>\$14	,400;												į
				7.2%>\$19,200; 7.6%>\$24K;									<u> </u>				Į.
				7.9%>\$36K; 8.25%>\$48K;									<u> </u>				į
				9%>\$150K; 10%>\$175K; 11%>\$200K													į
				[applicable for S, MFS]									•				į
				HH: same rates apply to income brack		*							•				į
				MFJ: same rates apply to income brac		· .											<u> </u>
Idaho	no	1/1/12	Fed AGI	1.6%>\$0; 3.6%>\$1,379;	\$5,950	\$11,900	\$3,800	\$7,600	\$3,800	1,613	1,292,562	801.42	33	56,071,934	35,142	2.31%	26
				4.1%>\$2,759; 5.1%>\$4,139;													į
				6.1%>\$5,519; 7.1%>\$6,899;													į
				7.4%>\$10,349													į
				[applicable for S, MFS]	 	¢2 750 6	20.00										į
				HH, MFJ: same rates apply to income [community property state]	bracket ran	iges \$2,759-5	\$20,699							i i			ļ
Illinois	no	Current	Fod ACI	5% of FAGI with modification			\$2,050	\$4,100	\$2,050	12,891	16,538,662	1,283.01	10	592,056,538	46 000	2.79%	12
Indiana	no	1/1/11		3.4% of FAGI with modification			\$1,000	\$2,000	\$1,000*	6,571	4,972,810	,				1.99%	33
Indiana	110	1/1/11	rtu AGI	3.4 /0 of PAGI with mounication	_	*\$1.500	,	hild depend	. ,	0,571	4,572,010	750.01	33	247,320,200	30,130	1.77 /0	33
Iowa	yes	1/1/12	Fed AGI	0.36%>\$0; 0.72%>\$1,469;	\$1,860	\$4,590	\$40	\$80	\$40	3,092	3,436,758	1,111.38	17	135,345,650	44 014	2.54%	17
20	300	1/1/12	100.101	2.43%>\$2,938; 4.5%>\$5,876;	42,000	Ψ.,ε>σ	[tc]	[tc]	[tc]	2,072	2,100,700	1,111100	1	100,010,000	,		1
				6.12%>\$13,221; 6.48%>\$22,035;													ł
				6.8%>\$29,380; 7.92%>\$44,070;										i i			1
				8.98%>\$66,105										i i			1
				[applicable for S, HH, MFJ, MFS]													1
Kansas	no	Current	Fed AGI	3.5%>\$0; 6.25%>\$15K; 6.45%>\$30K	\$3,000	\$6,000	\$2,250	\$4,500	\$2,250	2,896	2,956,588	1,020.99	22	125,167,639	43,380	2.36%	25
				[applicable for S, HH, MFS]													ł
				MFJ: same rates apply to income brac										 			<u> </u>
Kentucky	no	12/31/06	Fed AGI	2%>\$0; 3%>\$3K; 4%>\$4K;	\$2,290	\$4,580	\$20	\$40	\$20	4,400	3,722,964	846.21	30	157,043,042	35,857	2.37%	24
		[exceptions]		5%>\$5K; 5.8%>\$8K; 6%>\$75K			[tc]	[tc]	[tc]				•				1
				[applicable for S, HH, MFJ, MFS]		ed on MGI/f	•	available					i				į
* • • • • • • • • • • • • • • • • • • •		<u> </u>	ELLOT	20/00	for qualify	ing taxpaye		Φ0.000	φ ₁ 000	4 (20)	2 520 002	701.00	20	107 022 117	40.615	1.450/	10
Louisiana	yes	Current	Fed AGI	· · · · · · · · · · · · · · · · · · ·		- 	\$4,500	\$9,000	\$1,000	4,629	2,739,983	591.88	38	186,923,116	40,617	1.47%	40
				4%>\$12,500; 6%>\$50K	=	deduction a	-	11									1
				[applicable for S, HH, MFS]	exemption	s combined]	l										1
				MFJ: same rates apply to income brac	ket ranges \$	\$25K-\$100K											į
				[community property state]	Ket Tanges 4	ν251 Χ-ψ1001Χ											į
Maine	no	12/31/11	Fed AGI	2%>\$0; 4.5%>\$5,099;	\$5,950	\$11,900	\$2,850	\$5,700	\$2,850	1,329	1,531,504	1,152.63	14	52,957,962	39.863	2.89%	9
				7%>\$10,149; 8.5%>\$ 20,349	4-,	77	7-,	7-7:	1-,	_,-,-	_,,_	_,		,,	,		
				[applicable for S, MFS]									<u> </u>				į
				HH: same rates apply to income brack	et ranges \$7	7,649-\$30,49	9						<u> </u>				į
				MFJ: same rates apply to income brac	-												•
Maryland	no	Current	Fed AGI	2%>\$0; 3%>\$1K;	\$1,500-	\$3,000-	\$3,200	\$6,400	\$3,200	5,939	7,693,324	1,295.45	9	315,775,620	53,659	2.44%	21
				4%>\$2K; 4.75%>\$3K;	\$2,000	\$4,000											į
				5%>\$100K; 5.25%>\$125K;	[standard	deduction=1	15% of inc	ome									į
				5.5%>\$150K; 5.75%>\$250K	with minin	num & max	imum amo	ounts					<u> </u>				į
				[applicable for S, MFS]		iling status/i							<u> </u>				į
				Similar rate/bracket structures	-	amounts als	-	-					<u> </u>				į
				apply to MFJ/HH except:		atus/income		ounts					<u> </u>				į
				5%>\$150K; 5.25%>\$175K;	decline for	AGI levels	> \$100K]			I I			į l			l	į
				5.5%>\$225K; 5.75%>\$300K													

TABLE 22. -Continued

								2Continu		Pop-							
	Fed-	Calcula		Marginal rates	Standard deduction/personal exemption						Individual			Personal inco		Indivi	
	eral	starting	point	and tax brackets			nts in effect			ulation	collec			calendar ye	ar	incom	
	tax	Relation		by filing status			income yea			as	fiscal yea			2012		collections	
	de-	to		for 2012 income year		_	anuary 1, 2			of	Per capita				Per	as a % of per-	
	ducti-	Federal		[as of January 1, 2012]		deduction		onal exempt		7/1/2013	Amount	Amount		Amount	capita	sonal in	
State	bility	IRC	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married		[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
Massachu-	no	1/1/05	Fed GI	5.25% or 12% (short-term capital	-	-	\$4,400	\$8,800	\$1,000	6,709	12,876,192	1,919.28	3	376,874,198	56,713	3.42%	6
setts				gains)			4. = 0.0	4= 400	44.5001	0.000	0.000.004			201.211.22			
Michigan	no	Current	Fed AGI	4.35% of FAGI with modification	-	-	\$3,700	\$7,400	\$3,700*	9,898	8,239,086	832.38	32	381,314,253	38,585	2.16%	30
		[optional		[4.25% effective 10/1/12]	m ·	-		each child						į			•
Minne		1/1/1996]	E-1 TI	5 250/ · ¢0 · 7 050/ · ¢22 (70 ·	\$5.950	l exemption i				5 422	9.050.755	1 (50 00	-	254 950 154	45.255	2.510/	5
Minnesota	no	4/14/11	Fed TI	5.35%>\$0; 7.05%>\$23,670;	4-9	\$9,900	\$3,800	\$7,600	\$3,800	5,422	8,950,755	1,650.80	اد	254,870,154	47,377	3.51%	3
	7.85%>\$77,730 [personal exemption/deduction amounts													į			!
		[applicable for S] as allowed by IRC] HH: same rates apply to income bracket ranges \$29,130-\$117,060												į			1
					e bracket ranges \$29,130-\$117,060 ne bracket ranges \$34,590-\$137,430												1
				MFS: same rates apply to income bra	0									į			1
Mississippi	no	Current	GI	3%>\$0; 4%>\$5K; 5% >\$10K	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500	2,992	1,755,424	586.67	39	99,885,857	33 446	1.76%	37
тизэвэнрг	110	NA	01	[applicable for S, HH, MFJ, MFS]	φ2,500	Ψ-1,000	ψ0,000	Ψ12,000	φ1,500	2,772	1,755,424	200.07	37	77,005,057	33,440	1.7070	3,
Missouri	yes+	Current	Fed AGI	1.5%>\$0; 2%>\$1K; 2.5%>\$2K;	\$5,950	\$11,900	\$2,100	\$4,200	\$1,200	6,045	5,380,651	890.11	26	240,578,337	39.933	2.24%	29
1111550411	y cs i	current	1 04 1101	3%>\$3K; 3.5%>\$4K;	. ,	deduction a	. ,		Ψ1,200	0,0-12	2,200,021	0,011	-0	210,570,557	0,,,00	2.2170	
				4%>\$5K; 4.5%>\$6K; 5%>\$7K;	by IRC]								i I	į			ĺ
				5.5%>\$8K; 6%>\$9K	~,,								!	į			į
				[applicable for S, HH, MFJ, MFS]									! I	į			į
Montana	ves+	Current	Fed AGI	1%>\$0; 2%>\$2,700; 3%>\$4,800;	\$1,860-	\$3,720-	\$2,240	\$4,480	\$2,240	1,015	1,045,500	1,030.19	21	39,357,161	39,142	2.66%	16
	•			4%>\$7,300; 5%>\$9,900;	\$4,200*	\$8,400*	,		ŕ	ĺ	, ,	ŕ	<u> </u>	, , , , , , , , , , , , , , , , , , ,	•		į
				6%>\$12,700; 6.9%>\$16,400									!	į			į
				[applicable for S, HH, MFJ, MFS]	*[20% of	state AGI wi	th minimu	m/maximur	n				<u> </u>	į			į
					amounts	s as shown]								į			<u> </u>
Nebraska	no	Current	Fed AGI	2.56%>\$0; 3.57%>\$2,400;	\$5,950	\$11,900	\$123	\$246	\$123	1,869	2,101,694	1,124.52	15	85,187,389	45,914	2.47%	19
				5.12%>\$17,500; 6.84%>\$27K			[tc]	[tc]	[tc]				!	į			į
				[applicable for S, MFS]									!	į			į
				HH: same rates apply to income									į	į			į
				bracket ranges \$4,500-\$40K									<u> </u>	į			į
				MFJ: same rates apply to income									! I	į			į
X1 X1		12/21/00	CIT	bracket ranges \$4,800-\$54K			Φ2.400	\$4.000		1 222	00.025	54.05	42	((155 442	50.054	0.150/	- 42
New Hamp-	no	12/31/00	GI	5% applies to interest/dividend	-	•	\$2,400	\$4,800	-	1,323	99,027	74.87	42	66,155,442	50,056	0.15%	42
shire New Jersey	200		GI	income 1.4%>\$0; 1.75%>\$20K;			\$1,000	\$2,000	\$1,500	8,912	12,108,615	1,358.76	7	487,127,416	54 022	2.49%	18
New Jersey	no	-	GI	1.4%>\$0; 1.75%>\$20K; 3.5%>\$35K; 5.525%>\$40K;	-	•	\$1,000	\$2,000	\$1,500	8,912	12,108,015	1,338.70	(487,127,410	54,952	2.49%	10
				6.37%>\$75K; 8.97%>\$500K									į	į			į
				[applicable for S, MFS/CUFS]									<u> </u>	į			į
				1.4%>\$0; 1.75%>\$20K;	•••									į			į
				2.45%>\$50K; 3.5%>\$70K; 5.525%>\$	80K:								!	!			į
				6.37%>\$150K; 8.97%>\$500K	,								į	į			į
				[applicable for HH, MFJ/CUFJ]									<u> </u>	į			į
New Mexico	no	Current	Fed AGI	1.7%>\$0; 3.2%>\$5,500;	\$5,950	\$11,900	\$3,800	\$7,600	\$3,800	2,087	1,222,245	585.68	40	74,601,613	35,805	1.64%	38
				4.7%>\$11K; 4.9%>\$16K;	[personal	exemption/d	eduction a	mounts	*				į l		*		į
				[applicable for S]	as allowed	by IRC]							į l	į			į
				MFJ, HH: same rates apply to income	e bracket rai	nges \$8K-\$2	4K						į l	ļ			İ
				MFS: same rates apply to income bra	cket ranges	\$4K-\$12K							<u> </u>	į			İ
				[community property state]						-	•		-	•			

TABLE 22. -Continued

Red		I E 1						TABLE 22			- D	Y 11 1 1		-	ъ 1:		T 10 0	
March Marc		Fed-			Marginal rates	Sta		•		ion	Pop-							
March Marc				point	4										•	ear		
Math Math								•			l	fiscal yea			2012	_		
Miles Mile					1								_	ta				-
New York no Current Fed AGI 45%-5886, \$258%-53118. \$7,500 \$15,000 \$1,000 19,000 40,200,779 2,042,601 2 1,859,853,137 54,009 3,80% 2 2,500 5,000 5,	_					-				_						-		
Septenda Septenda		bility						Single	Married	_	- / -				L. /			
Carrollian Fed Tilde Fed F	New York	no	Current	Fed AGI		\$7,500	\$15,000	-	-	\$1,000	19,696	40,230,379	2,042.60	2	1,059,053,137	54,099	3.80%	2
Section Sect														!				!
Part Part					*									! I				!
North No 12/31 Fed Act 16/30 Section Sec					8.82%>\$1M									!				İ
North Nort														<u> </u>				į
North No					HH: same rates apply to income brack	ket ranges \$	12K-\$1.5M											İ
Carolina					MFJ: same rates apply to income brace	cket ranges	\$16K-\$2M											!
February February	North	no	1/2/13	Fed AGI	6%>\$0 ; 7%>\$12,750 ;	\$3,000	\$6,000	\$2,500*	\$5,000*	\$2,500*	9,849	11,068,166	1,123.80	16	375,683,370	38,538	2.95%	8
North no Current Fed Ali Sey5-sept 1,000	Carolina		`		7.75%>\$60K (S)	*[\$2K-S/E) (\$4K-M) if	FAGI>thre	eshold amo	ount				i				İ
North No Current Fed At					6%>\$0 ; 7%>\$21,250 ;	for filing	status:							i				ĺ
North no Current Fed Act 0.5%-58.00 S.5.00					7.75%>\$100K (MFJ/QW)	MFJ-\$10	00K; HH-\$80	K; S-\$60K	; MFS-\$50	K]				!				!
6%-58/07 7/55/58/06 MIPS 7.75%-68/06 MIPS 7.75%-68/06 MIPS 7.7					6%>\$0; 7%>\$17K;	•••								<u> </u>				•
6%-58,00; 7%-58,00K (MFS) 7.75%-580K (MFS) 7.75%-580K (MFS) 7.75%-580K (MFS) 7.75%-580K (MFS) 7.75%-580K (MFS) 7.75%-580K (MFS) 7.75%-580K (MFS) 7.75%-580K (MFS) 7.75%-580K (MFS) 7.75%-580K (MFS) 7.75%					7.75%>\$80K (HH)									<u> </u>				į
North Nort						•••								i				ĺ
North no Current Fed I														! I				ĺ
Dakota Sample S	North	no	Current	Fed TI		\$5,950	\$11,900	\$3,800	\$7,600	\$3,800	724	641,766	886.59	27	39,493,019	56,310	1.63%	39
3.99%-\$383.850 as allowed by IRC						. ,		. ,	. ,	4-,		- ,		-	,,			
Carrent Fed Act Carr							-											į
Hiff: same rates apply to income bracket ranges \$47,350-\$388,350 MFJ: same rates apply to income bracket ranges \$29,550-\$394,175					. ,									i				ĺ
MF1: same rates apply to income bracket ranges \$29,109-\$388,350					HH: same rates apply to income brack	et ranges \$4	17.350-\$388.	350						! I				1
Ohio No 12/20/12 Fed AGI 0.587%-58[0.591,174%-585,200; 0.587%-58[0.50]; 0.5														i I				1
Ohio no 12/20/12 Fed AGI 0.587%-\$8(; 1.174%-\$8(2.00); - - -					11 0	_		*										į
Carrent Fed AGI Space	Ohio	no	12/20/12	Fed AGI					\$3,300	\$1,650	11,572	9,869,545	852.88	29	464,780,129	40,230	2.12%	31
Signature Sign	01110	210	12/20/12	1001101				. ,	. ,	Ψ1,000	11,012	2,002,010	002,00		101,700,125	10,200	202270	1
A 695%>\$83,350; 5.451%>\$104,250; exemption														i				ĺ
Spin Spin								-	-									İ
Carrent Fed AGI 0.5%=\$80; 1%=\$81,5% \$5,950 \$11,900 \$1,000 \$2,000 \$1,000 \$3,853 \$2,916,615 756.95 \$34 \$157,970,566 \$41,399 \$1.85% \$36 \$2%=\$82,500; 3%=\$83,750; \$4%=\$84,900; 5%=\$87,200; \$5,25%=\$88,700 \$1,000 \$1,								caemption	J					i l				!
Oklahoma No Current Fed AGI 0.5%>80; 1%>\$11,90 \$1,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$3,853 \$2,916,615 \$756.95 \$34 \$157,970,566 \$41,399 \$1.85% \$36 \$40,900; 5%>\$87,200; \$2,52%>\$8,700 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$1,000 \$2,000 \$1,000														!				İ
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	Oklahoma	no	Current	Fed ACI		\$5.050	\$11 000	\$1,000	\$2,000	\$1,000	3 853	2 916 615	756 95	34	157 970 566	<i>A</i> 1 300	1 85%	36
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Okianoma	110	Current	rtu AGI		φο,σου	\$11,700	φ1,000	φ2,000	φ1,000	3,033	2,710,013	750.75	34	137,770,300	41,557	1.05 /0	30
S.25%>\$8,700														i				ĺ
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $! I				ĺ
HH, MFJ: same rates apply to income bracket ranges \$2K-\$15K					. ,									<u> </u>				ĺ
Oregon yes+ 12/31/2011, Fed AGI 5%>\$0; 7%>\$3,150; 9%>\$7,950; \$2,025 \$4,055 \$183 \$366 \$183 \$3,928 6,260,161 1,593.70 6 153,097,493 39,258 4.09% 1						 brocket ron	100c \$2K_\$15	K.						! I				ĺ
Current 9.9%>\$125K [tc] [tc] [tc]	Oregon	VOC	12/31/2011	Fod ACI	, 11 0		0		\$366	¢183	3 028	6 260 161	1 503 70	6	153 007 403	30 258	4.00%	1
Eapplicable for S, MFS HH, MFJ: same rates apply to income bracket ranges \$6,300-\$250K	Oregon	y cs-		rea AGI		\$2,023	φ-1,055				3,720	0,200,101	1,575.70	Ů	155,077,475	37,230	7.0770	
HH, MFJ: same rates apply to income bracket ranges \$6,300-\$250K			Current					լայ	լայ	լայ				<u> </u>				i
Pennsylvania no 1/1/1997/ GI 3.07% 12,781 10,777,334 843.21 31 581,771,707 45,577 1.85% 34 Rhode no Current Fed AGI 3.75%>\$0; 4.75%>\$57,150; \$7,800 \$15,600 \$3,650 \$7,300 \$3,650 \$1,053 \$1,088,992 \$1,033.83 \$20 \$48,584,164 \$46,257 \$2.24% 28 Island						hroeket re	ngos \$6 300 s	\$250K						!				•
nia NA Rhode no Current Island Fed AGI S.75%>\$0; 4.75%>\$57,150; \$7,800 \$15,600 \$3,650 \$7,300 \$3,650 \$7,300 \$3,650 \$1,053 \$1,088,992 \$1,033.83 \$20 \$48,584,164 \$46,257 \$2.24% \$28 \$1,050 \$1	Donnavilva	n o	1/1/1007/	CI		DIACKELIA	inges 40,500-	φ 230IX			12 791	10 777 334	9/2 21	21	591 771 707	45 577	1 950/	2.1
Rhode no Current Fed AGI 3.75%>\$0; 4.75%>\$57,150; \$7,800 \$15,600 \$3,650 \$7,300 \$3,650 \$1,053 \$1,088,992 \$1,033.83 \$20 \$48,584,164 \$46,257 \$2.24% \$28 \$1,050	•	110		GI	3.07 76	-	-	•	•	-	12,701	10,777,334	043,21	31	361,771,707	45,577	1.05 70	34
South no 12/31/11 Fed TI 3%>\$2,800; 4%>\$5,600; \$5,950 \$11,900 \$3,800 \$7,600 \$3,800 \$4,772 \$3,479,143 729.09 36 166,958,682 35,347 2.08% 32 Carolina 5%>\$8,400; 6%>\$11,200; [personal exemption/deduction amounts 7%>\$14,000 as allowed by IRC]				Ead ACI	2.750/ - \$0. 4.750/ - \$57.150.	¢7 900	¢15 (00	\$2.650	\$7.200	\$2.650	1.052	1 000 002	1 022 92	20	40 504 164	46 257	2 249/	20
Eapplicable for S, HH, MFJ, MFS South no 12/31/11 Fed TI 3%>\$2,800; 4%>\$5,600; \$5,950 \$11,900 \$3,800 \$7,600 \$3,800 4,772 3,479,143 729.09 36 166,958,682 35,347 2.08% 32 32 33 34 34 34 34 34		по	Current	rea AGI		\$7,800	\$15,000	\$3,030	\$7,300	\$3,050	1,055	1,000,992	1,033.83	20	40,504,104	40,257	2.24%	20
South no 12/31/11 Fed TI 3%>\$2,800; 4%>\$5,600; \$5,950 \$11,900 \$3,800 \$7,600 \$3,800 \$4,772 3,479,143 729.09 36 166,958,682 35,347 2.08% 32	Island													! I				ĺ
Carolina 5%>\$8,400; 6%>\$11,200; [personal exemption/deduction amounts 7%>\$14,000 as allowed by IRC]	C41		10/01/11	TO . IL COST		φ <u>ε</u> 0.50	\$11 DOC	#2.000	φ π <00	#2.000	4 550	2 450 142	#40.00	26	1// 050 /05	25.245	2.000/	- 22
7%>\$14,000 as allowed by IRC]		no	12/31/11	red TI		1.,				\$3,800	4,772	3,479,143	729.09	36	100,958,682	35,347	2.08%	32
	Carolina						-	ieduction ai	mounts					<u> </u>				İ
[applicable for S, HH, MFJ, MFS]						as allowed	Dy IRC]							<u> </u>				į
		[applicable for S, HH, MFJ, MFS]						ı İ	ļ		i l	1			i			

TABLE 22. -Continued

	Fed-	Calcula	tion	Marginal rates	Star	ndard deduc	tion/persor	nal exempti	on	Pop-	Individual	income tax	Personal inco	Indivi	dual		
	eral	starting	point	and tax brackets		amou	nts in effect	t for		ulation	collec	tions		calendar ye	incom	e tax	
	tax	Relation		by filing status		2012	income yea	r		as	fiscal yea	r 2013*		2012		collections	
	de-	to		for 2012 income year		[as of J	anuary 1, 2	2012]		of		Per capi	ita		Per	as a % of per-	
	ducti-	Federal		[as of January 1, 2012]	Standard	deduction	Perso	onal exempt	ion	7/1/2013	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
Tennessee	no	-	Certain	6% applies to interest/dividend	-	-	\$1,250	\$2,500	-	6,497	262,842	40.45	43	251,752,374	39,002	0.10%	43
			dividends,	income.									<u> </u>				į
			interest										<u> </u>				į
			income														<u>i</u>
Utah	no	Current	Fed AGI		\$5,950*	\$11,900*	\$2,850*	\$5,700*	\$2,850*	2,903	2,852,088	982.53	23	102,464,241	35,891	2.78%	13
				*Tax credit of 6% incorporates the mo		1 0							i	į			i
				exemption (3/4 of federal allowance) an		deduction o	r itemized	deductions.					!	i i			!
				Credit is phased out according to incon										i I			<u>!</u>
Vermont	no	1/1/11	Fed TI	3.55%>\$0; 6.8%>\$35,350;	\$5,950	\$11,900	\$3,800	\$7,600	\$3,800	627	663,027	1,057.70	18	27,818,999	44,443	2.38%	22
				7.8%>\$85,650; 8.8%>\$178,650;		exemption/d	leduction a	mounts					<u> </u>				1
				8.95%>\$388,350	as allowed	by IRC]							<u> </u>				•
				[applicable for S]									! l	İ			ĺ
				HH: same rates apply to income brack	_								! I				į
				MFJ/CUFJ: same rates apply to incom									<u> </u>				į
				MFS/CUFS: same rates apply to incom													<u> </u>
Virginia	no	1/2/13	Fed AGI	2%>\$0; 3%>\$3K;	\$3,000	\$6,000	\$930	\$1,860	\$930	8,270	10,900,860	1,318.07	8	398,811,659	48,715	2.73%	15
				5%>\$5K; 5.75%>\$17K										į			į
***		10/01/11	T. L. CY	[applicable for S, HH, MFJ, MFS]			ΦΦ 000	# 4 000	#2 000	4.074	4 505 045	0.60.00	2.1	(5.044.50	27.110	2 = = 0 /	
West	no	12/31/11	Fed AGI	3%>\$0; 4%>\$10K; 4.5%>\$25K;	-	-	\$2,000	\$4,000	\$2,000	1,854	1,795,947	968.90	24	65,244,567	35,140	2.75%	14
Virginia				6%>\$40K; 6.5%>\$60K			[\$500 for (exemption	SJ				!	i i			!
				[applicable for S, HH, MFJ] MFS: same rates apply to income brack	ket ranges \$	5K-\$30K											•
Wisconsin	no	12/31/10	Fed AGI	4.6%>\$0; 6.15%>\$10,570;	\$9,760	\$17,580	\$700	\$1,400	\$700	5,743	7,227,690	1,258.53	11	243,147,894	42,475	2.97%	7
				6.50%>\$21,130; 6.75%>\$158,500;	[deduction	phases out	to \$0 for si	ngle					<u> </u>				į
				7.75%>\$232,660	filers at \$9	5,500; joint	filers at \$1	08,637]					i	į			į
				[applicable for S, HH]										į			į
				MFJ: same rates apply to income brac										 			:
				MFS: same rates apply to income brac	ket ranges §	\$7,040 - \$155,	,110						!	i i			!
				[community property state]										i I			<u> </u>
Total 43 stat	tes									257,811	309,736,583	1,201.41 ^a	-	11,367,121,426	44,391 ^a	2.72% ^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, 2013 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.

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, 2012 population estimates of the Bureau of the Census.

*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).

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-EST2014-01 - Annual Estimates of the Resident Population for the States: July 1, 2013, December 2014 release.

U.S. Census Bureau, 2013 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 8, 2014 release, April 16, 2015 update.

Bureau of Economic Analysis, Table SA1-3, Regional Economic Information System, September 30, 2014 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.

^{*}Missouri, Montana, and Oregon allow federal tax deductibility with limited deductions.