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

	т	1		JAL INCOME TAX RATES and NET O	1														
	Fed-	Calculat		Marginal rates	Star		-	onal exempt	ion	Pop-		l income taz	K .			Indiv			
	eral	starting p	point	and tax brackets			nts in effec		ulation as	collec			calendar yo 2013	ear	incom				
	tax de-	Relation to		by filing status for 2013 tax year		2013 tax year as [as of January 1, 2013] of						ar 2014† Per cap	ita	2013	Per	as a %	ctions of non		
	ducti-	Federal		[as of January 1, 2013]						7/1/2014	Amount	Amount	ıta	Amount	capita	sonal ir	-		
State	bility	IRC	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married		[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank		
Alabama	yes	Current		2%>\$0; 4%>\$500; 5%>\$3K	\$2,000-	\$4,000-	\$1,500	\$3,000	\$300-	4.846	3,206,583			174,876,574					
Madaila	yes	[specific	State AGI	[applicable for S, HH, MFS]	\$2,500*	\$7,500*	Ψ1,500	φ5,000	\$1,000*	4,040	3,200,303	001.04	3,	174,070,574	30,170	1.05 /0	34		
		provisions		MFJ: same rates apply to			d on state	AGI, filing s					į l	į			į		
		adopted]		income bracket ranges \$1K-\$6K	[o rary base.	. 011 54440 1						į l				į		
Arizona	no	1/3/13	Fed AGI	2.59%>\$0; 2.88%>\$10K;	\$4,945	\$9,883	\$2,100	\$4,200	\$2,300	6,729	3,462,413	514.57	41	243,656,863	36,723	1.42%	40		
11111111111		2/0/20	100.101	3.36%>\$25K; 4.24%>\$50K;	Ψ 1,5 10	Ψ>,000	4=,100	Ψ -,= 00	Ψ 2 ,000	0,	0,102,110	02.1107		210,000,000	00,.20	11.270			
				4.54%>\$150K									!				1		
				[applicable for S, MFS]]				Ī		
				MFJ, HH: same rates apply to income	e bracket ra	nges \$20K-9	\$300K					i I	•	i			Î		
				[community property state]					į l	į			į						
Arkansas	no	Various	State AGI	1%>\$0; 2.5%>\$4,199;	\$2,000	\$4,000	\$26	\$52	\$26	2,967	2,602,160	877.08	26	108,080,656	36,529	2.41%	20		
111111111111111111111111111111111111111		[specific	54400 1202	3.5%>\$8,299; 4.5%>\$12,399;	42,000	Ψ 1,000	[tc]	[tc]	[tc]	_,,, 0.	2,002,100	077100		100,000,000	00,02	20.1270			
		provisions		6%>\$20,699; 7%>\$34,599			[00]	[44]	[ve]				!	į			į		
		adopted]		[applicable for S, HH, MFJ, MFS]								ł	į	1			į		
California	no	1/1/09	Fed AGI	1%>\$0; 2%>\$7,582;	\$3,906	\$7,812	\$106	\$212	\$326	38,792	67,995,659	1,752.81	5	1,849,505,496	48,125	3.68%	4		
C		[as amended]		4%>\$17,976; 6%>\$28,371;	40,500	Ψ.,012	[tc]	[tc]	[tc]	00,.,2	0.,550,005	1,702101		1,015,202,150	10,120	0.0070	•		
		[ms mineraca]	ı	8%>\$39,384; 9.3%>\$49,774;			[00]	[44]	[ve]				•				Į.		
				10.3%>\$254,250; 11.3%>\$305,100; 12	2.3%>\$508.5	500						į	į l	į			į		
				additional 1% tax>\$1M taxable incom									!				į		
				[applicable for S, MFS]									<u> </u>				į		
				MFJ: same rates apply to income bra	cket ranges	\$15.164-\$1.	017.000: a	dd'l 1% tax	>\$1M				į				į		
				HH: same rates apply to income brac								ļ	i	ļ			į		
				[community property state]										1			į		
Colorado	no	Current	Fed TI	4.63% of Colorado taxable income	\$6,100	\$12,200	\$3,900	\$7,800	\$3,900	5,356	5,658,457	1,056.55	17	246,447,709	46,746	2.30%	26		
Connecticut	no	Current	Fed AGI	3%>\$0; 5%>\$10K; 5.5%>\$50K;		-	\$14,000	\$24,000		3,595			2	223,560,773		3.48%			
				6%>\$100K; 6.5%>\$200K; 6.7%>\$25													ļ		
				[applicable for S, MFS]	[Combine	d standard	deduction/	personal]				Ī		
				HH: same rates apply to	exemption	s; exemptio	n amounts	are					•				Ì		
				income bracket ranges	based on s	tate AGI ar	nd are phas	sed out for					<u> </u>	į			Į.		
				\$16K-\$400K	higher inc	ome taxpay	ers]						į l				į		
				MFJ: same rates apply to	_							į	<u> </u>				į		
				income ranges \$20K-\$500K									!	į			į		
Delaware	no	Current	Fed AGI	2.2%>\$2K; 3.9%>\$5K;	\$3,250	\$6,500	\$110	\$220	\$110	936	1,040,341	1,111.51	14	41,468,429	44,819	2.51%	16		
				4.8%>\$10K; 5.2%>\$20K;			[tc]	[tc]	[tc]			ł	į	1			į		
				5.55%>\$25K; 6.75%>\$60K] }	•				ł		
				[applicable for S, HH, MFJ, MFS]								i B	•	i !			Î		
Georgia	no	1/1/14	Fed AGI	1%>\$0; 2%>\$750; 3%>\$2,250;	\$2,300	\$3,000	\$2,700	\$7,400	\$3,000	10,097	8,965,572	887.93	24	375,758,231	37,596	2.39%	22		
-		[modified]		4%>\$3,750; 5%>\$5,250; 6%>\$7K								į	[]	ļ			į		
				[applicable for S]									į l				į		
				MFS: same rates apply to income bra	cket ranges	\$500-\$5K											I		
				MFJ, HH: same rates apply to incom-	e bracket ra	nges \$1K-\$?	10K						i l	İ			į		
				·						- 1	•	•				•	•		

TABLE 22. -Continued

								2Continu									
	Fed-	Calculat		Marginal rates	Star		-	nal exempti	on	Pop-		income tax		Personal inco		Indivi	dual
	eral	starting p	point	and tax brackets			nts in effec			ulation	collec			calendar ye	ear	incom	
	tax	Relation		by filing status			13 tax year			as	fiscal ye			2013		collec	
	de-	to		for 2013 tax year		_	anuary 1,		_	of		Per capi	ita		Per	as a %	-
_	ducti-	Federal		[as of January 1, 2013]		deduction		onal exempt		7/1/2014	Amount	Amount		Amount	capita	sonal in	
State	bility	IRC	Basis	[Refer to footnotes as applicable]	Single	Joint	Single		Dependent	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
Hawaii	no	1/2/13	Fed AGI	1.4%>\$0; 3.2%>\$2,400;	\$2,200	\$4,400	\$1,144	\$2,288	\$1,144	1,420	1,745,461	1,228.98	11	62,437,294	44,314	2.80%	7
				5.5%>\$4,800; 6.4%>\$9,600; 6.8%>\$14	4,400;												ļ
				7.2%>\$19,200; 7.6%>\$24K;									<u> </u>	į			ĺ
				7.9%>\$36K; 8.25%>\$48K;	-									į			i
				9%>\$150K; 10%>\$175K; 11%>\$200F	S								!				ļ
				[applicable for S, MFS]	·· .		-							į			į
				HH: same rates apply to income brack	_	*								ļ			ļ
				MFJ: same rates apply to income brace		. ,							<u> </u>				<u> </u>
Idaho	no	1/1/13	Fed AGI	1.6%>\$0; 3.6%>\$1,408;	\$6,100	\$12,200	\$3,900	\$7,800	\$3,900	1,635	1,338,075	818.49	30	57,483,763	35,641	2.33%	25
				4.1%>\$2,817; 5.1%>\$4,226;									!	1			ļ
				6.1%>\$5,635; 7.1%>\$7,044;									<u> </u>	į			Į.
				7.4%>\$10,567									!	į			į
				[applicable for S, MFS]										į			ļ
				HH, MFJ: same rates apply to income	bracket rai	1ges \$2,817	-\$21,135							į			į
				[community property state]										i			<u> </u>
Illinois	no	Current	Fed AGI	5%	-	-	\$2,100	\$4,200	\$2,100	12,882	16,642,154	,	•	599,118,968		2.78%	9
Indiana	no	1/1/13	Fed AGI	3.4%	-	-	\$1,000	\$2,000	\$1,500*	6,598	4,896,317	742.10	33	251,598,605	38,291	1.95%	32
								child depend									<u>i </u>
Iowa	yes	1/1/13	State AGI	0.36%>\$0; 0.72%>\$1,494;	\$1,900	\$4,670	\$40	\$80	\$40	3,109	3,197,578	1,028.33	21	135,242,204	43,735	2.36%	24
				2.43%>\$2,988; 4.5%>\$5,976;			[tc]	[tc]	[tc]					į			Į
				6.12%>\$13,446; 6.48%>\$22,410;									i	į			į
				6.8%>\$29,880; 7.92%>\$44,820;									!	į			ļ
				8.98%>\$67,230									!	į			<u> </u>
				[applicable for S, HH, MFJ, MFS]													<u> </u>
Kansas	no	Current	Fed AGI	3%>\$0; 4.9%>\$15K	\$3,000	\$7,500	\$2,250	\$4,500	\$2,250	2,903	2,511,660	865.34	27	128,314,517	44,311	1.96%	31
				[applicable for S, HH, MFS] MFJ: same rates apply to income brace										į			ļ
		10/01/07	E 1.07				440		440	4 442	2 = 40 2 = 0	0.40.6	20	450 430 045	25.045	2.250/	- 22
Kentucky	no	12/31/06	Fed AGI	2%>\$0; 3%>\$3K; 4%>\$4K;	\$2,360	\$2,360	\$20	\$40	\$20	4,413	3,749,258	849.67	28	158,238,045	35,967	2.37%	23
		[exceptions]		5%>\$5K; 5.8%>\$8K; 6%>\$75K	Pomo I		[tc]	[tc]	[tc]								ļ
				[applicable for S, HH, MFJ, MFS]		ed on MGI/i		available					<u> </u>	į Į			Î
T!-!		G	E-1 ACI	20/. 40.	for qualify	ing taxpaye		¢0.000	¢1 000	4.640	2 752 (00	502.22	20	100.074.775	40.010	1.460/	20
Louisiana	yes	Current	Fed AGI				\$4,500	\$9,000	\$1,000	4,649	2,753,680	592.32	39	188,964,765	40,819	1.46%	39
				4%>\$12,500;	-		leduction a	nd personal					!	ļ			Į.
				6%>\$50K	exemption	Sj								į			į
				[applicable for S, HH, MFS] MFJ: same rates apply to income brace		5 351 7 61001	7							ļ			į
					cket ranges	\$25K-\$100I	Λ.						!				ļ
Maine	no.	12/31/13	Fod ACI	[community property state] 6.5%>\$5,199; 7.95%>\$ 20,899	\$6,100	\$10,150	\$3,900	\$7,800	\$3,900	1 220	1 414 110	1,063.04	16	52,565,709	20.562	2 600/	14
Mame	no	12/31/13	rea AGI		\$0,100	\$10,150	\$3,900	\$7,800	\$3,900	1,330	1,414,110	1,005.04	10	52,505,709	39,302	2.69%	14
				[applicable for S, MFS]		7 Q40 ¢21 2	40						!				ļ
				HH: same rates apply to income brack									!	į			į
Maryland	no	Cumont	Fod ACI	MFJ: same rates apply to income brace 2%>\$0; 3%>\$1K;	\$1,500-	\$3,000-	\$3,200	\$6,400	\$3,200	5,975	7,773,773	1,300.97	0	312,053,581	52 545	2.49%	17
Maryianu	no	Current	reu AGI	4%>\$2K; 4.75%>\$3K;	\$2,000	\$4,000 \$4,000	\$3,200	\$0, 4 00	\$3,200	3,973	1,113,113	1,300.97	9	312,033,361	52,545	2.4970	1/
					,		150/ ac M.	and ACI					!	i !			}
				5%>\$100K; 5.25%>\$125K;	_			aryland AGI					!	į			1
				5.5%>\$150K; 5.75%>\$250K		num & max								ļ			ł
				[applicable for S, MFS]		iling status/							<u> </u>	į			į
				Similar rate/bracket structures	-	amounts al	-	-					i	•			j
				apply to MFJ/HH except:	_	atus/income		ounts					<u> </u>	į			ļ
				5%>\$150K; 5.25%>\$175K;	decline for	AGI levels	> \$100K]			l l	ļ	į	i l	į			į
				5.5%>\$225K; 5.75%>\$300K													

TABLE 22. -Continued

-	Fed-	Calculat	ion	Marginal rates	Sto	ndard dedu		2Continu		Don	Individual	income tax	. 1	Personal inco	272.0	Individu	dual
	eral	starting 1		and tax brackets	Sta		nts in effec	-	1011	Pop- ulation		tions	`	calendar ve	incom		
	tax	Relation	Pomi	by filing status			lis in elled 13 tax year			as	fiscal ve			2013	ear	collec	
	de-	to		for 2013 tax year			lanuary 1,			of	iiscai ye	Per cap	ita	2013	Per	as a % (
	ducti-	Federal		[as of January 1, 2013]	Standard	deduction	• /	onal exemp	tion	7/1/2014	Amount	Amount	Ita	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
Massachu-	no	1/1/05		5.25% or 12% (short-term capital	-		\$4,400	\$8,800	\$1,000	6,755	13,246,221			379,381,409	56,549		
setts		[exceptions]		gains)			. ,	, - ,	, ,		-, -,	,	!	, ,	,-		į
Michigan	no	Current	Fed AGI	4.25%			\$3,950	\$7,900	\$3,950	9,916	7,874,712	794.12	31	387,978,294	39,197	2.03%	30
		[optional											<u> </u>	į			į
		1/1/1996]															<u> </u>
Minnesota	no	4/14/11	Fed TI	5.35%>\$0; 7.05%>\$24,270;	\$6,100	\$10,150	\$3,900	\$7,800	\$3,900	5,457	9,623,831	1,763.54	4	257,058,116	47,410	3.74%	3
				7.85%>\$79,730; 9.85%>\$150K [personal exemption is phased out at higher incomes based on state income thresholds]													1
				[applicable for S] HH: same rates apply to income brace				hresholds]									İ
	MFJ: same rates apply to income bracket ranges \$35,480-\$250K MFS: same rates apply to income bracket ranges \$17,740-\$125K											!	į			ĺ	
				11 (<u> </u>	į			<u> </u>
Mississippi	no	Not	State AGI	3%>\$0; 4%>\$5K; 5% >\$10K	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500	2,993	1,667,344	557.00	40	100,625,620	33,629	1.66%	38
		incorporated		[applicable for S, HH, MFJ, MFS]		442.200	40.400	44.00	44.400	6064	# 264 OF 6	00406		1 2 501 01 1	40.00=	2 200/	
Missouri	yes††	Current	Fed AGI	1.5%>\$0; 2%>\$1K; 2.5%>\$2K;	\$6,100	\$12,200	\$2,100	\$4,200	\$1,200	6,064	5,361,976	884.26	25	243,591,814	40,297	2.20%	28
				3%>\$3K; 3.5%>\$4K;]	İ			1
				4%>\$5K; 4.5%>\$6K; 5%>\$7K; 5.5%>\$8K; 6%>\$9K									<u> </u>	į			į
				[applicable for S, HH, MFJ, MFS]									į	į			ĺ
Montana	ves††	Current	Fed AGI		\$1,900-	\$3,800-	\$2,280	\$4,560	\$2,280	1,023	1,063,261	1,039.10	20	39,461,723	38 884	2.69%	13
Montana	yes	Current	reamor	4%>\$7,400; 5%>\$10,100;	\$4,270*		Ψ2,200	Ψ4,500	φ2,200	1,023	1,003,201	1,037.10	1 20	37,401,723	30,004	2.0770	13
				6%>\$13,000; 6.9%>\$16,700	. ,	AGI with m	inimum/m	aximum					Į				1
				[applicable for S, HH, MFJ, MFS]	-	s as shown]]	į			1
Nebraska	no	Current	Fed AGI	2.46%>\$0; 3.51%>\$2,400;	\$6,100	\$12,200	\$126	\$252	\$126	1,883	2,124,164	1,128.09	13	86,447,434	46,254	2.46%	18
				5.01%>\$17,500; 6.84%>\$27K			[tc]	[tc]	[tc]				į	į			į
				[applicable for S, MFS]									į	į			Í
				HH: same rates apply to income	·								!	į			•
				bracket ranges \$4,500-\$40K									!	!			1
				MFJ: same rates apply to income									Į				1
		10/01/00		bracket ranges \$4,800-\$54K			4. 100	41000		1.000			il	66.020.024		0.4407	
New Hamp-	no	12/31/00		5% applies to interest/dividend	-	-	\$2,400	\$4,800	-	1,328	92,743	69.84	42	66,839,054	50,535	0.14%	42
shire New Jersev		Not	dividends,	1.4%>\$0; 1.75%>\$20K;			\$1,000	\$2,000	\$1,500	8,939	11,973,673	1,339.51	- 7	491,865,076	55 10 <i>4</i>	2.43%	19
New Jersey	no	incorporated		3.5%>\$35K; 5.525%>\$40K;	•	•	\$1,000	\$2,000	\$1,500	0,939	11,973,073	1,339.31	<u> </u>	491,005,070	33,194	2.43 70	19
		incorporateu		6.37%>\$75K; 8.97%>\$500K									!	į			į
				[applicable for S, MFS									!	!			1
				1.4%>\$0; 1.75%>\$20K;									į	į			[
				2.45%>\$50K; 3.5%>\$70K; 5.525%>\$	880K;]	į			!
				6.37%>\$150K; 8.97%>\$500K	,								!	į			İ
				[applicable for HH, MFJ									<u> </u>	į			į
New Mexico	no	Current	Fed AGI	1.7%>\$0; 3.2%>\$5,500;	\$6,100	\$12,200	\$3,900*	\$7,800*	\$3,900*	2,086	1,297,493	622.13	38	73,571,354	35,254	1.76%	37
				4.7%>\$11K; 4.9%>\$16K;	*[plus exe	mption of u	p to \$2,500	for each fe	deral				i l	į			ĺ
				[applicable for S]		on claimed l	•	middle-inc	ome filers]				!	į			
				MFJ, HH: same rates apply to incom		0	24K						ŧ l	į			1
				MFS: same rates apply to income bra	icket ranges	\$4K-\$12K							}	ļ			•
				[community property state]													

TABLE 22. -Continued

	Fed-	ed- Calculation		Marginal rates	Stor	ndard deduc		2Conunu		Pop-	Individual	income tax	. 1	Personal inco	2220	Indivi	dual
	eral			and tax brackets	Stai		nts in effec	-	OII		collec		•	calendar ye	income tax		
	tax	starting Relation	Pomi	by filing status			.3 tax year	t IOI		ulation as	fiscal ve			2013	ear	collec	
	de-	to		for 2013 tax year				20131		of	iistai ye	Per capi	ito	2013	as a %		
	ducti-	Federal		[as of January 1, 2013]	[as of January 1, 2013] Standard deduction Personal exemption					7/1/2014	Amount	Amount	ıa	Amount	Per capita	sonal in	-
State	bility	IRC	Basis	[Refer to footnotes as applicable]	Single	Joint	Single		Dependent	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]		Rank
New York	no	Current		4%>\$0; 4.5%>\$8,200;	\$7,700	\$15,400	bligic	Marrica	\$1,000	19,749	42,964,774			1,055,803,388	53,606		
New Tork	110	Current	rtungi	5.25%>\$11,300; 5.9%>\$13,350;	ψ1,100	φ15,400	_	_	Ψ1,000	15,745	42,204,774	2,175.50	<u> </u>	1,055,005,500	55,000	1.07 /0	1 ~
				6.45%>\$20,550; 6.65%>\$77,150;									!	į			İ
				6.85%>\$205,850; 8.82%>\$1,029,250									!	ļ			İ
				[applicable for S, MFS]									!				-
				HH: same rates apply to income brack	rat ranges \$	12 350-\$1 5/	13 000						!	į			Į
				MFJ: same rates apply to income brace									:	į.			1
North	no	12/31/13	Fed AGI	6%>\$0; 7%>\$12,750;		\$6,000		\$5,000*	\$2,500*	9,940	10,390,520	1,045.28	19	372,031,203	37.774	2.79%	8
Carolina	110	12/31/13	reamor	7.75%>\$60K (S)		(\$4K-M) if		. ,	. ,	2,240	10,570,520	1,043.20	- 1	372,031,203	31,114	2.77	ľ
				6%>\$0; 7%>\$21,250;	for filing		111017 1111						<u> </u>	j			ĺ
				7.75% \$100K (MFI/OW)	MFI-\$10	0K; HH-\$80)K+ S-\$60E	⟨· MFS-\$50	K 1					į			İ
				6%>\$0; 7%>\$17K;		ν 11, 1111 φυ	,11, 5 4001	2, 1.22 5 400	,					•			1
				7.75%>\$80K (HH)									<u> </u>	į			į
				6%>\$0; 7%>\$10,625;	•								i	į			İ
				7.75%>\$50K (MFS)									!				-
North	no	Current	Fed TI	1.22%>\$0; 2.27%>\$36,250;	\$6,100	\$12,200	\$3,900	\$7,800	\$3,900	740	498,528	673.65	36	39,358,192	54,373	1.27%	41
Dakota				2.52%>\$87,850; 2.93%>\$183,250;	,	. ,	,	. ,	,		, .			. , , , .	, , , ,		1
				3.22%>\$398,350										į			1
				[applicable for S]										į			1
				HH: same rates apply to income brack	et ranges \$4	8,600-\$398,	350							į			İ
				MFJ: same rates apply to income brac	_								i I	į			İ
				MFS: same rates apply to income brac		· ·	*							•			1
Ohio	no	3/22/13	Fed AGI	0.537%>\$0; 1.074%>\$5,200;		-	\$1,700	\$3,400	\$1,700	11,597	8,424,843	726.47	34	471,546,929	40,749	1.79%	36
				2.148%>\$10,400; 2.686%>\$15,650;			[plus \$20 t	tax credit po	er				<u> </u>	į			į
				3.222%>\$20,900; 3.760%>\$41,700;			exemption	if taxable					i	į			İ
				4.296%>\$83,350; 4.988%>\$104,250;			income < 9	\$30K]					!				-
				5.421%>\$208,500									!	į			İ
				[applicable for S, HH, MFJ, MFS]									!	ţ			İ
Oklahoma	yes	Current	Fed AGI	0.5%>\$0; 1%>\$1K;	\$6,100	\$12,200	\$1,000	\$2,000	\$1,000	3,880	2,962,128	763.51	32	161,685,876	41,962	1.83%	35
				2%>\$2,500; 3%>\$3,750;									!	<u> </u>			1
				4%>\$4,900; 5%>\$7,200;									!	į			1
				5.25%>\$8,700									i	į			į
				[applicable for S, MFS]										į			İ
				HH, MFJ: same rates apply to income		0											<u> </u>
Oregon	yes††	1/3/13	Fed AGI	5%>\$0; 7%>\$3,250; 9%>\$8,150;	\$2,080	\$4,160	\$188	\$376	\$188	3,971	6,649,418	1,674.41	6	154,869,050	39,426	4.29%	1
				9.9%>\$125K			[tc]	[tc]	[tc]				i	į			İ
				[applicable for S, MFS]	•									•			1
				HH, MFJ: same rates apply to income	bracket rai	nges \$6,500-	\$250K										<u> </u>
Pennsylva-	no	Current	State TI	3.07%			-		-	12,794	10,809,736	844.92	29	588,296,421	46,028	1.84%	33
nia		specific provi		of taxable compensation, net profits, no	U	-	,	, .					!	ļ.			1
- TO 1		ions adopted		patents/copyrights, income from estate					Φ2.550±	1.055	1 100 (2)	1.051.00	10	40.405.05	46 145	2 200/	- 25
Rhode	no	Current	Fed AGI	3.75%>\$0; 4.75%>\$58,600;	,	\$16,000*	,	, ,	\$3,750*	1,055	1,109,636	1,051.88	18	48,607,267	46,145	2.28%	27
Island				5.99%>\$133,250	*Amounts	reduced if 1	modified F	ed AGI>\$13	36,550				!	ţ			İ
C 41.		1/0/10	TO . 3 COY	[applicable for S, HH, MFJ, MFS]	\$6.400	\$13.300	#2.000	ሰም በበበ	#1 000	4.000	2 455 504	F4 F F0	25	1(0.2(0.20=	25 452	2.040/	20
South	no	1/2/13	red II	3%>\$2,850; 4%>\$5,700;	\$6,100	\$12,200	\$3,900	\$7,800	\$3,900	4,829	3,455,706	715.59	35	169,269,397	35,472	2.04%	29
Carolina				5%>\$8,550 ; 6%>\$11,400 ;							1	i	i l				į
Carolina				70/ > \$14.250							İ	į	! I	i i			<u>!</u>
Carolina				7%>\$14,250 [applicable for S, HH, MFJ, MFS]										į			

TABLE 22. -Continued

	Fed-	Calculati	ion	Marginal rates	Stand	dard deduc	tion/perso	nal exempti	on	Pop-	Pop- Individual income tax			Personal inc	Indivi	dual	
	eral	starting p	oint	and tax brackets		amour	its in effec	t for		ulation	collec	ctions		calendar y	ear	incom	e tax
	tax	Relation		by filing status		201	3 tax year			as	fiscal year	ar 2014†		2013	collections		
	de-	to		for 2013 tax year		[as of J	anuary 1, 2	2013]		of		Per cap	ita		Per	as a % o	of per-
	ducti-	Federal		[as of January 1, 2013]	Standard deduction Personal exemption 7/1/20				7/1/2014	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	Not	Certain	6%	-	-	\$1,250	\$2,500	-	6,548	239,219	36.53	43	255,422,103	39,312	0.09%	43
		incorporated	dividends,	applies to interest/dividend income.													İ
			interest														•
			income														<u> </u>
Utah	no	Current	Fed AGI	5%	\$6,100*	\$12,200*	\$2,925*	\$5,850*	\$2,925*	2,944	2,889,912	981.46	22	106,072,574	36,542	2.72%	11
				*Tax credit of 6% incorporates the mo	dified sum o	f a taxpaye	r's federal	personal									1
		exemption (3/4 of federal allowance) and standard deduction or itemized deductions.															İ
				Credit is phased out according to incor	ne level.												İ
Vermont	no	IRC as in	Fed TI	3.55%>\$0; 6.8%>\$36,250;	\$6,100	\$12,200	\$3,900	\$7,800	\$3,900	627	675,240	1,077.34	15	28,107,555	44,839	2.40%	21
		effect for		7.8%>\$87,850; 8.8%>\$183,250;									i				Í
		taxable year		8.95%>\$398,350													•
		2013		[applicable for S]	_												1
				HH: same rates apply to income brack	et ranges \$4	8,600-\$398	,350						<u> </u>				į
				MFJ/CUFJ: same rates apply to incom	ne bracket ra	nges \$60,5	50-\$398,35	60									İ
				MFS/CUFS: same rates apply to incom	ne bracket ra	anges \$30,2	75-\$199,17	15									<u>i</u>
Virginia	no	1/2/13	Fed AGI	2%>\$0; 3%>\$3K;	\$3,000	\$6,000	\$930	\$1,860	\$930	8,328	10,877,689	1,306.14	8	404,886,361	48,956	2.69%	15
				5%>\$5K; 5.75%>\$17K									i				į
				[applicable for S, HH, MFJ, MFS]													<u> </u>
West	no	1/2/13	Fed AGI	3%>\$0; 4%>\$9,999; 4.5%>\$24,999;	-	-	\$2,000	\$4,000	\$2,000	1,849	1,770,466	957.66	23	65,177,629	35,163	2.72%	12
Virginia				6%>\$39,999; 6.5%>\$59,999			[\$500 for () federal					i				ĺ
				[applicable for S, HH, MFJ]	_		exemption	s]									1
				MFS: same rates apply to income brac		, ,											<u>i </u>
Wisconsin	no	12/31/10	Fed AGI	4.4%>\$0; 5.84%>\$10,749;	1. /	\$17,880	\$700	\$1,400	\$700	5,759	6,793,269	1,179.50	12	245,437,590	42,737	2.77%	10
				6.27%>\$21,489; 7.65%>\$236,599	[deduction]	•		0									•
				[applicable for S, HH]	filers at \$97	, , ,		110,493]					<u> </u>				į
				MFJ: same rates apply to income brace	_		*						!				į
				MFS: same rates apply to income brace	eket ranges \$	7,159-\$157	,729										!
				[community property state]													<u></u>
Total 43 state	es									259,287	311,562,355	1,201.61 ^a		11,502,763,611	44,617 ^a	2.71% ^a	

Detail may not add to totals due to rounding.

This table compares the basic tax rate schedules and the generally allowable standard deduction and personal exemption amounts among the states that levy a tax on personal income, but does not exhaustively address exceptional provisions and circumstances specific to certain taxpayer groups. Additional taxes such as alternative minimum, recapture, household employment, and consumer use (self-reported) may apply.

Per capita tax collection amounts are computations based on July 1, 2014 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, 2013 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-EST2015-01 -Annual Estimates of the Resident Population for the States: July 1, 2014, December 22, 2015 release.

U.S. Census Bureau, 2014 Annual Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 16, 2015 release, September 23, 2016 update.

Bureau of Economic Analysis. Table SA1-3, Regional Economic Information System, September 30, 2015 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.