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

	T. 1			AL INCOME TAX RATES and NET COLLECTIONS and PERSONAL INCOME FOR THOSE STATE											T 70 .		
	Fed-	Feder		Marginal rates	Stand	Standard deduction/personal exemption amounts in effect for								Personal incom		Indivi	
	eral	starting	point	and tax brackets						ulation	collections fiscal year 2009			calendar year	income tax		
	tax	Adopted		by filing status		•				as	fiscal ye			2008	collections		
	de-	date of		for 2010 income year		_	uary 1, 20			of		Per capi	ita		Per	as a % o	-
	ducti-	IRC as		[as of January 1, 2010]	Standard			al exemption		7/1/2009	Amount	Amount		Amount	capita	sonal in	
State	bility	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]				ļ		! I	•			1
				MFJ: same rates apply to income bra							i		<u> </u>	į			<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;									! I	•			1
				4.54%>\$150K							į		! I	į			1
				[applicable for S, MFS]							İ		i	į			İ
				MFJ, HH: same rates apply to income	e bracket ra	nges \$20K-	\$300K						! I	•			1
				[community property state]						į		<u> </u>	i I			<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]				! I	1			1
				6%>\$19,599; 7%>\$32,599							į		! I	į			•
				[applicable for S, HH, MFJ, MFS]							İ		i	į			İ
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]				! l				1
				8.25%>\$37,005; 9.55%>\$46,766;							į		<u> </u>	į			į
				additional 1% tax >\$1M for mental he	ealth								! I	:			1
				[applicable for S, MFS]									! I	į			1
				MFJ: same rates apply to income bra	 cket ranges	\$14.248-\$9	3.532: add'	11% tax>\$	1M		į		!	į			į
				HH: same rates apply to income brac	U								! I	:			1
				[community property state]	nee runges ¢	1,,_0, 400	,007, uuu 1	Σ / Ο ΜΙΙΣ ΨΣ			Ī		<u> </u>	į			1
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
Connecticut		Current		3%>\$0; 5%>\$10K; 6.5%>\$500K			\$13,000	\$24,000	_	3,518	6,376,921			200,535,767		3.18%	•
Connecticut	. 110	Current	reamor	[applicable for S, MFS]	[Combine	d standard	. ,	. ,	_	3,510	0,570,521	1,012.51	: ~I	200,555,707	37,240	3.10 / 0	1 1
				HH: same rates apply to	-	s; exemptio		-			į		<u> </u>	į			į
				income bracket ranges	-	tate AGI a					İ			į			1
				\$16K-\$800K		ome taxpay	-	scu out ioi					! I	•			1
					mgner me	оше сахрау	cisj				į		<u> </u>	j			į
				MFJ: same rates apply to							į		<u> </u>	į			1
Delaware		Current	E.J.A.CI	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	reu AGI		\$3,250	\$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		<u> </u>	į			į
				5.55%>\$25K; 6.95%>\$60K							İ			į			İ
C		1/1/00	E-1 ACT	[applicable for S, HH, MFJ, MFS]	¢2 200	¢2.000	¢2.700	¢5 400	¢2.000	0.020	7 001 107	702 (7	25	241 520 497	25.215	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									<u> </u>	ļ			1
	[applicable for S]								i		į	į			Ì		
																	•
				MFS: same rates apply to income bra MFJ, HH: same rates apply to income	_								<u> </u>	ļ			

TABLE 22. -Continued

							2Contin										
	Fed-	Feder	al	Marginal rates	Stand	lard deduct	-	-	n	Pop-		income tax		Personal income	e	Indivi	dual
	eral	starting	point	and tax brackets		amounts	s in effect f	for		ulation	collec	ctions		calendar year		incom	e tax
	tax	Adopted		by filing status		2010 iı	ncome year	r		as	fiscal ye	ar 2009		2008		collec	tions
	de-	date of		for 2010 income year		[as of Jar	nuary 1, 20)10]		of		Per capita			Per	as a %	of per-
	ducti-	IRC as		[as of January 1, 2010]	Standard	deduction	Person	nal exemptio	n	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	1,400;												ļ
				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 bra	0								!	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	2/11/05	100 11	4.1%>\$2,641; 5.1%>\$3,962;	Ψ2,	Ψ11,100	φυ,συσ	Ψ.,εσσ	φυ,συσ	2,010	1,170,001	700101		20,270,020	02,5.5	2,000 70]
				6.1%>\$5,283; 7.1%>\$6,603;										į			į
				7.4%>\$9,906; 7.8%>\$26,417									<u> </u>	į			Į
				[applicable for S, MFS]									!	į			į
				HH, MFJ: same rates apply to income	hracket re	anges \$2 641	1-\$52 835						<u> </u>	į			Į.
				[community property state]	DI aCKCL I	anges #2,041	ι-φυ2,0υυ							į.			į
Illinois	no	Current	Fed ACI	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	rea noi	2.43%>\$2,856; 4.5%>\$5,712;	Ψ1,010	Ψ+,+00	[tc]	[tc]	[tc]	3,000	2,703,170	020.71	1 1	114,433,020	30,222	2.50 /0	20
				6.12%>\$12,852;			լայ	լայ	[tc]				!	ļ.			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	rtu AGI	[applicable for S, HH, MFS]	φ5,000	φυ,υυυ	φ2,230	φ+,500	φ2,230	2,017	2,731,337	707.07	13	112,270,370	70,137	2.43 /0	13
				MFJ: same rates apply to income bra	ekot rongo	\$30K \$60K	7						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 MGI			լայ				!				ļ
				[applicable for 5, HH, MFJ, MF5]				e avanable					!	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	38 086	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	ı.						i !	į			Į.
				[applicable for S, HH, MFS] MFJ: same rates apply to income bra	olrot non coc	\$251Z \$100	TZ.						i I	į			į
				[community property state]	cket ranges	5 \$23 K- \$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
Manie	по	2/11/09	reu AGI	7%>\$9,849; 8.5%>\$19,749	φ3,700	φ9,550	φ2,030	\$3,700	\$2,030	1,516	1,370,710	1,037.73	11	40,200,102	30,324	2.04 /0	
				[applicable for S, MFS]							i		!	į			į
				HH: same rates apply to income brack		\$7 440 \$20 4	540						!				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	48 410	2.36%	20
Mai yianu	по	Current	reu AGI	4%>\$2K; 4.75%>\$3K	\$2,000	\$4,000	φ3,200	φυ, 1 υυ	\$3,200	3,077	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	00000					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]									<u> </u>	•			ļ.
				Similar rate/bracket structures									į l	į			Į
				apply to MFJ/HH except for	to filing status/income levels-amounts OK decline for AGI levels > \$100K]								<u> </u>	<u> </u>			ļ
				2 brackets:5%>\$200K; 5.25%>\$350K		decime for	AGI level	2 > \$100K]		1		İ	į l	į		I	į.

TABLE 22. -Continued

							22Contin										
	Fed-	Feder		Marginal rates	S			al exemptio	n	Pop-		income tax	[Personal incom		Indivi	
	eral	starting	point	and tax brackets	amounts in effect for				ulation	collec			calendar year	income tax			
	tax	Adopted		by filing status		2010 income year			as	fiscal year 2009			2008		collections		
	de-	date of		for 2010 income year	a		nuary 1, 20			of		Per capi	ita		Per	as a % o	-
g	ducti-	IRC as	. .	[as of January 1, 2010]		deduction		nal exemption		7/1/2009	Amount	Amount		Amount	capita	sonal in	
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	red 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]						ļ			
-		1/1/1999]															
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		-	/deduction	amounts						ļ			
				[applicable for S]		d by IRC]							<u> </u>	<u> </u>			
				HH: same rates apply to income brack	-									į			
				MFJ: same rates apply to income bra	_									ļ			
34:				MFS: same rates apply to income bra				\$13.000	Φ1 500	2.052	1 407 702	502.25	20	00 252 552	20.520	1.640/	25
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
Missouri	*****	Commont	Eod ACI	[applicable for S, HH, MFJ, MFS]	\$5,700	\$11,400	\$2,100	¢4.200	¢1 200	5 000	4771 576	704.01	24	219 002 720	26766	2 190/	27
Missouri	yes+	Current	rea AGI	1.5%>\$0; 2%>\$1K; 2.5%>\$2K; 3%>\$3K; 3.5%>\$4K;	,	. ,	\$2,100 amounts a	\$4,200	\$1,200	5,988	4,771,576	796.91	24	218,992,739	36,766	2.18%	21
				5%>\$5K; 3.5%>\$4K; 4%>\$5K; 4.5%>\$6K; 5%>\$7K;	by IRC]	i deduction	amounts a	s anoweu						į			
				5.5%>\$8K; 6%>\$9K	by IKC]									ļ			
				[applicable for S, HH, MFJ, MFS]									!	ļ.			
Montana	ves+	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
Montana	y co .	Current	100.101	4%>\$6,900; 5%>\$9,300;	\$3,950	\$7,900	Ψ2,110	Ψ1,220	Ψ=,110	,,,,	027,150	0 10.12	iI	51,110,050	00,201	2.1070	10
				6%>\$12,000; 6.9%>\$15,400	7-7	4.7							!				
				[applicable for S, HH, MFJ, MFS]	*[20% of	state AGI	with minim	um/maxim	um				!	į			
				, , , , -	amounts								!	į			
Nebraska	no	2/26/09	Fed AGI	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
				5.12%>\$17,500; 6.84%>\$27K			[tc]	[tc]	[tc]				!	<u> </u>			
				[applicable for S, MFS]										į			
				HH: same rates apply to income	=:								:	ļ			
				bracket ranges \$4,500-\$40K									!				
				MFJ: same rates apply to income									<u> </u>	į			
				bracket ranges \$4,800-\$54K													
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			¢1 000	¢2.000	¢1 500	0.700	10 ((2 9()	1 224 64		446 992 692	51 502	2 200/	17
New Jersey	no	-	-	1.4%>\$0; 1.75% >\$20K;	-	-	\$1,000	\$2,000	\$1,500	8,708	10,663,866	1,224.64	0	446,883,603	51,583	2.39%	17
				3.5%>\$35K; 5.525%>\$40K; 6.37%>\$75K; 8.97%>\$500K										ļ			
				[applicable for S, MFS]									!	<u> </u>			
				1.4%>\$0; 1.75% >\$20K;	••									į			
				2.45%>\$50K; 3.5%>\$70K; 5.525%>\$8	80K;								!	į			
				6.37%>\$150K; 8.97%>\$500K									!	<u> </u>			
-				[applicable for HH, MFJ]									i	į			
New Mexico	no	Current	Fed AGI	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
				4.7%>\$11K; 4.9%>\$16K;		-	/deduction		_					į.			
				[applicable for S] MFJ,HH: same rates apply to income	•:			ity property	state]					į			
				MFS: same rates apply to income bra										Ì			

TABLE 22. -Continued

						TABLE 2	22Contin	ued									
	Fed- Federal Marginal rates				Stand		tion/person		n	Pop-	Individual		K	Personal incon	Indivi	dual	
	eral	starting	point	and tax brackets		amounts in effect for			ulation collections				calendar year	incom	e tax		
	tax	Adopted		by filing status		2010 income year				as	fiscal ye	year 2009		2008		collection	
	de-	date of		for 2010 income year		[as of January 1, 2010]						Per capita			Per	as a % o	of per-
	ducti-	IRC as		[as of January 1, 2010]	Standard	tandard deduction Personal exemption 7/1/2			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;													1
				7.85%>\$200K; 8.97%>\$500K									į				ĺ
				[applicable for S, MFS]	<u></u>	Φ44¥7 Φ 5 00	**										<u> </u>
				HH: same rates apply to income brace									<u> </u>	į			ĺ
- T		4 /4 /00	T. 1 mr	MFJ: same rates apply to income bra	U			Φ = 000%	φ ο 5 004	0.201	0.500.252	1 010 13		220 550 444	25.522	2.010/	
North	no	1/1/09	Fed TI		\$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)			if FAGI =>	threshold a	mount								ĺ
				6%>\$0; 7%>\$21,250;	for filing	0	0017 0 000		0777				!				!
				7.75%>\$100K (MFJ/QW) 6%>\$0; 7%>\$17K;		, ,	80K; S-\$60	,	0K]								į
							y NTI by fil						1				!
				7.75%>\$80K (HH)		` //	NTI>\$150K	. , . ,	T/OTT				<u> </u>	i			ĺ
				6%>\$0; 7%>\$10,625;	-	` //	NTI>\$250K	` / `	• /								ĺ
				7.75%>\$50K (MFS)			NTI>\$200K						<u> </u>				į
NI41-		C4	E. J. TI	1.04.0/ . \$0. 2.440/ . \$24.000.			NTI>\$125K		,	(47	270.175	552.26	1 20	26 (14 (92	41 402	1.39%	40
North	no	Current	Fed TI	. , . , , ,		\$11,400		\$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; 4.86%>\$373.650	_	-	/deduction	amounts					<u> </u>	į			į
					as allowe	d by IRC]											į .
				[applicable for S] HH: same rates apply to income brack		145 550 ¢25	12 (50						<u> </u>				į
				MFJ: same rates apply to income brach	0		,						i				į
				MFS: same rates apply to income bra			*						!				!
Ohio	no	10/16/09	Fod ACI	0.618%>\$0; 1.236%>\$5K;	cket ranges	\$ \$20,425-\$J	\$1,550	\$3,100	\$1,550	11,543	8,323,352	721.10	30	416,310,740	26 112	2.00%	29
Ollio	по	10/10/09	rtu AGI	2.473%>\$10K; 3.091%>\$15K;	-	-	[plus addi		\$1,550	11,545	0,323,332	/21.10	30	410,310,740	30,113	2.00 /0	29
				2.475705\$10K, 5.091705\$13K, 3.708%>\$20K; 4.327%>\$40K;			tax credit						! I				•
				4.945%>\$80K; 5.741%>\$100K;			exemption	-					i I				ĺ
				6.24%>\$200K			cacinpuon	·]					! I				1
				[applicable for S, HH, MFJ, MFS]									i	İ			ĺ
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
Ommonia	110	current	1 04 /101	2%>\$2,500; 3%>\$3,750;	φε,,,ου	Ψ11,100	Ψ1,000	Ψ2,000	Ψ1,000	2,007	2,011,070	0,0111	1 52	101,027,502	20,517	1.05 / 0	1
				4%>\$4,900; 5%>\$7,200;									i	Ī			į
				5.5%>\$8,700									!				!
				[applicable for S, MFS]									<u> </u>				į
				HH, MFJ: same rates apply to income	 hracket ra	nges \$2K-9	\$15K						i I				1
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
51.0gon	J 203 1	2,2107		10.8%>\$125K; 11%>\$250K	¥-,> 10	40,000	[tc]	[tc]	φ1// [tc]	5,020	2,101,111	_,	i 1	107,200,220	20,770	2.5070	i Ĩ
				[applicable for S, MFS]			[tc]	[tc]	[tc]				!				!
				HH, MFJ: same rates apply to incom	 e bracket r	anges \$6.10	00-\$500K						į				İ
Pennsylva-	no	-	-	3.07%	-			-	-	12,605	9,550,238	757.67	29	507,908,461	40.418	1.88%	32
nia										,	- , ,-		[]	,,	,.10		!
										. !			! I			I	!

							2Contin							1			
	Fed-	Feder		Marginal rates					Pop- ulation		l income tax	K	Personal incom	Indivi			
	eral	starting	point	and tax brackets amounts in effect for								ctions		calendar year			ie tax
	tax	Adopted		by filing status		2010 income year as				as	fiscal ye		2008		collections		
	de-	date of		for 2010 income year	[as of January 1, 2010]				of		Per cap	ita		Per	as a %	of per-	
	ducti-	IRC as		[as of January 1, 2010]	Standard	deduction	Person	nal exempti	on	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;									1				1
				9.9%>\$373,650									į	į			į
				[applicable for S]								ļ	!	ļ			1
				HH: same rates apply to income brack	ket ranges \$	45,550-\$37	73,650					i	į	ļ			i
				MFJ: same rates apply to income bra	cket ranges	\$56,800-\$3	373,650					<u> </u>	!	ļ			!
				MFS: same rates apply to income bra	cket ranges	\$28,400-\$1	186,825					ļ	i	ļ			i
				[Effective for the 2010 tax year, taxpay				tax liabilit	v based			<u> </u>	İ	į			į
				on the graduated rate schedule or an a		-						i	İ	į			İ
South	no	12/31/09	Fed TI	3%>\$2,740; 4%>\$5,480;		\$11,400		\$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		1	110,070,270	02,5	110070	"
Cu1 011111				7%>\$13,700	as allowed	-	404401011					<u> </u>	į				į
				[applicable for S, HH, MFJ, MFS]	45 4110 11 00	. 0, 11(0)						i	İ	ļ			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
Tennessee	110			income.			Ψ1,200	φ 2 ,200		0,270	221,000	55.21	1 "	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
		Current			,	exemption/	. ,	. ,	Ψ=,σ	2,700	_,015,002	000100	-	00,501,025	02,000	2.0170	
						s allowed l		CHOIL				! !	1				1
				Taxpayer tax credit of 6% incorporate			• -					j	į	į			į
				exemptions and standard deduction or			-					! ! !	!				!
				phased out according to income level.	i ittiiiztu u	eddetions.	Creare is					<u> </u>	İ	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
, crimont	110	1,1,00	100 11	7.8%>\$82,400; 8.8%>\$171,850;		exemption/	,		φε,σεσ	022	202,711	027110	1 ~	21,507,675	27,200	2.12 / 0	! 2
				8.95%>\$373,650	as allowed	-	acaacaon	umoums				i I	į	į			į
				[applicable for S]									1				1
				HH: same rates apply to income brack	kat rangas \$	M5 550_\$37	73 650					i	į	į			į
				MFJ: same rates apply to income bra								! !	•				•
				MFS: same rates apply to income bra	_							<u> </u>	İ	į			İ
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	40,000	Ψ0,000	ΨΣΟ	Ψ2,000	φ>υσ	7,000	0,> 10,202	1,101100	[2 10,050,000	11,700	2.0070	
				[applicable for S, HH, MFJ, MFS]									į	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		1,1,0,	1001101	6%>\$40K; 6.5%>\$60K			. ,	0 exemption	. /	1,020	2,007,100	000102		1	01,010		1 -
, g				[applicable for S, HH, MFJ]			[φεσσ 101	o caempuoi				! !	1				1
				MFS: same rates apply to income brace	rket ranges	\$5K-\$30K						i !	İ	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
VV ISCONSIN	110	12/01/00	100 /101	6.50% >\$20,130; 6.75% >\$151,000	,	n phases ou			Ψίου	2,022	0,222,755	1,100	1	210,070,701	27,510	2.5270	ľ
				7.75%>\$221,660		90,910; join		-				ļ	i	ļ			i
				[applicable for S, HH]	THEIS at w	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	it ilicis at q	,105,510]				! !	!				!
				MFJ: same rates apply to income bra	 cket ranges	\$13,420.\$2	295.550					į	į				į
				MFS: same rates apply to income bra	_								1]			1
				[community property state]	chet ranges	Ψυ,/10-Φ1-	,					i !	į				į
				[community property state]								0 - c c - 8	 		40.525.2 . a	2 420 · B	
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 claimed:						
	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.