

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 7/1/2012 [1,000s]	Individual income tax collections fiscal year 2012*			Personal income calendar year 2011		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 state AGI, filing status]												
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- \$2,500*	\$4,000- \$7,500*	\$1,500	\$3,000	\$1,000- \$300*	4,822	3,017,437	625.76	36	167,786,623	34,929	1.80%	36
Arizona	no	1/1/11	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	6,553	3,093,904	472.12	41	229,237,928	35,446	1.35%	40
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	2,949	2,401,902	814.44	27	100,004,837	34,032	2.40%	17
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-\$65,376; add'l 1% tax>\$1M [community property state]	\$3,769	\$7,538	\$102	\$204	\$315	38,041	55,024,435	1,446.43	6	1,683,203,700	44,666	3.27%	6
Colorado	no	Current	Fed TI	4.63% of federal taxable income	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	5,188	4,875,627	939.87	22	226,031,916	44,179	2.16%	29
Connecticut	no	Current	Fed AGI	3%>\$0; 5%>\$10K; 5.5%>\$50K; 6%>\$100K; 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	-	3,590	7,371,189	2,053.06	1	207,161,731	57,758	3.56%	3
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	917	1,126,014	1,227.81	9	38,872,578	42,805	2.90%	9
Georgia	no	1/1/12	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	9,920	8,142,371	820.81	26	356,836,412	36,366	2.28%	25

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 7/1/2012 [1,000s]	Individual income tax collections fiscal year 2012*			Personal income calendar year 2011		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	12/31/10	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	1,392	1,540,746	1,106.61	13	60,095,000	43,606	2.56%	15
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-\$53,519 [community property state]	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	1,596	1,213,335	760.36	31	52,953,795	33,436	2.29%	23
Illinois	no	Current	Fed AGI	5% of FAGI with modification	-	-	\$2,000	\$4,000	\$2,000	12,875	15,512,310	1,204.82	11	567,196,693	44,106	2.73%	12
Indiana	no	1/1/11	Fed AGI	3.4% of FAGI with modification *\$1,500 for each child dependent	-	-	\$1,000	\$2,000	\$1,000*	6,537	4,765,566	728.98	32	236,815,230	36,342	2.01%	31
Iowa	yes	1/1/11	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	\$80	\$40	3,074	3,029,709	985.53	19	130,130,712	42,470	2.33%	20
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	2,886	2,891,743	1,002.02	17	120,782,820	42,079	2.39%	18
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	\$40	\$20	4,380	3,512,075	801.77	28	150,849,692	34,545	2.33%	21
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	4,602	2,474,606	537.74	39	176,689,867	38,623	1.40%	39
Maine	no	12/31/11	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-\$29,899 MFJ: same rates apply to income bracket ranges \$9,999-\$39,899	\$5,800	\$9,650	\$2,850	\$5,700	\$2,850	1,329	1,441,926	1,084.81	14	51,653,256	38,880	2.79%	11
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: 5%>\$200K; 5.25%>\$350K	\$1,500- \$2,000	\$3,000- \$4,000	\$3,200	\$6,400	\$3,200	5,885	7,116,605	1,209.37	10	306,001,368	52,401	2.33%	22

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 7/1/2012 [1,000s]	Individual income tax collections fiscal year 2012*			Personal income calendar year 2011		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				
					[personal exemption/deduction amounts as allowed by IRC]							[standard deduction amounts as allowed by IRC]					
Massachusetts	no	1/1/05	GI	5.3% or 12% (short-term capital gains)	-	-	\$4,400	\$8,800	\$1,000	6,646	11,954,838	1,798.76	3	358,217,598	54,218	3.34%	4
Michigan	no	Current [optional 1/1/1996]	Fed AGI	4.35% of FAGI with modification	-	-	\$3,700	\$7,400	\$3,700*	9,883	6,921,033	700.27	34	365,752,830	37,032	1.89%	33
Minnesota	no	4/14/11	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-\$114,290 MFJ: same rates apply to income bracket ranges \$33,770-\$134,170 MFS: same rates apply to income bracket ranges \$16,890-\$67,090	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	5,379	7,988,084	1,485.01	5	241,351,998	45,135	3.31%	5
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	2,985	1,501,267	502.95	40	95,854,424	32,193	1.57%	38
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	6,022	5,131,686	852.16	25	228,269,622	37,988	2.25%	27
Montana	yes+	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*	\$2,190	\$4,380	\$2,190	1,005	900,180	895.58	23	36,630,466	36,716	2.46%	16
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	\$5,800	\$11,600	\$120 [tc]	\$240 [tc]	\$120 [tc]	1,856	1,838,344	990.74	18	80,419,976	43,654	2.29%	24
New Hampshire	no	-	GI	5% applies to interest/dividend income	-	-	\$2,400	\$4,800	-	1,321	81,557	61.75	42	62,651,207	47,542	0.13%	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	8,865	11,128,418	1,255.38	7	471,187,870	53,333	2.36%	19
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 [community property state]	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	2,086	1,150,468	551.64	38	72,300,258	34,782	1.59%	37

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 7/1/2012 [1,000s]	Individual income tax collections fiscal year 2012*			Personal income calendar year 2011		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				
Tennessee	no	-	Certain dividends, interest income	6% applies to interest/dividend income.	-	-	\$1,250	\$2,500	-	6,456	182,251	28.23	43	237,618,453	37,129	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*	2,855	2,466,495	863.83	24	96,175,091	34,173	2.56%	14
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 MFJ/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	598,450	955.97	20	26,887,510	42,911	2.23%	28
Virginia	no	12/31/11	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	8,186	10,216,148	1,248.02	8	381,930,403	47,126	2.67%	13
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	1,855	1,755,746	946.28	21	62,737,373	33,822	2.80%	10
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]	\$9,410	\$16,940	\$700	\$1,400	\$700	5,726	6,762,399	1,180.92	12	232,094,278	40,648	2.91%	8
Total 43 states									256,108	280,614,090	1,095.69 ^a	-	10,814,116,642	42,475 ^a	2.59% ^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, 2012 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, 2011 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).

^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.

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-EST2012-01* -Annual Estimates of the Population for the States: July 1, 2012, December 2012 release.

U.S. Census Bureau, 2012 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 11, 2013 release, April 8, 2014 update.

Bureau of Economic Analysis. *Table SAI-3*, Regional Economic Information System, September 30, 2013 release, May 30, 2014 update.

Tax Foundation; Commerce Clearing House; Federation of Tax Administrators; Tax Policy Center; Tax Forms

TABLE 22A. FEDERAL ITEMIZATION/STANDARD DEDUCTION RATE by STATE, TAX YEAR 2011
[U.S. Individual Income Tax Return Form -1040]

State	Federal Returns Deduction claimed:		State	Federal Returns Deduction claimed:	
	Itemized %	Standard %		Itemized %	Standard %
Alabama	28.66%	71.34%	Missouri	29.80%	70.20%
Arizona	31.89%	68.11%	Montana	30.54%	69.46%
Arkansas	24.55%	75.45%	Nebraska	30.50%	69.50%
California	35.33%	64.67%	New Hampshire	34.94%	65.06%
Colorado	36.91%	63.09%	New Jersey	42.86%	57.14%
Connecticut	43.17%	56.83%	New Mexico	25.38%	74.62%
Delaware	35.12%	64.88%	New York	35.93%	64.07%
Georgia	33.96%	66.04%	*North Carolina	33.71%	66.29%
Hawaii	31.19%	68.81%	North Dakota	21.02%	78.98%
Idaho	31.97%	68.03%	Ohio	30.48%	69.52%
Illinois	34.74%	65.26%	Oklahoma	26.30%	73.70%
Indiana	26.66%	73.34%	Oregon	38.77%	61.23%
Iowa	31.83%	68.17%	Pennsylvania	30.82%	69.18%
Kansas	30.62%	69.38%	Rhode Island	35.96%	64.04%
Kentucky	28.98%	71.02%	South Carolina	29.63%	70.37%
Louisiana	23.17%	76.83%	Tennessee	23.39%	76.61%
Maine	30.86%	69.14%	Utah	38.42%	61.58%
Maryland	47.88%	52.12%	Vermont	29.78%	70.22%
Massachusetts	39.30%	60.70%	Virginia	39.82%	60.18%
Michigan	30.09%	69.91%	West Virginia	18.77%	81.23%
Minnesota	38.82%	61.18%	Wisconsin	35.76%	64.24%
Mississippi	23.50%	76.50%	United States	32.08%	67.92%

The table reflects the percentages of federal 1040 returns claiming itemized deductions and standard deductions for tax year 2011 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.

*For NC state individual income tax returns filed for tax year 2011, 36.75% of total returns utilized itemized deductions and 63.25% claimed the standard deduction.

Source: IRS, Statistics of Income Division, Individual Master File System, December 2012
Tax Year 2011: Historical Table 2 (SOI Bulletin)