

TABLE 21. INDIVIDUAL INCOME TAX RATES AND NET COLLECTIONS AND PERSONAL INCOME FOR THOSE STATES LEVYING A TAX ON PERSONAL INCOME and DISTRICT OF COLUMBIA

State	Marginal rates and tax brackets for single filers for 2001 income year [Refer to footnotes as applicable]	Individual income tax deduction amounts in effect for 2001 income year				Population July 1, 2002 (Bureau of Census) [1,000s]	Individual income tax collections fiscal year 2002*				Personal Income for calendar year 2001		Individual income tax collections as a percent of personal income	
		Standard	Deduction	Personal Exemptions			Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	Percent	Rank	
				Single	Joint			Single	Dependent					Amount [\$]
		Single	Joint	Single	Dependent		Amount [\$]	Rank	Amount [\$1,000s]	Per capita [\$]	Percent	Rank		
Alabama.....	2%>\$0; 4%>\$500; 5%>\$3K	\$2,000	\$4,000	\$1,500	\$300	4,487	2,399,852	535	35	109,387,677	24,477	2.19%	30	
Arizona.....	2.87%>\$0; 3.20%>\$10K; 3.74%>\$25K; 4.72%>\$50K; 5.04%>\$150K	\$3,600	\$7,200	\$2,100	\$2,300	5,456	2,090,645	383	39	137,331,072	25,878	1.52%	40	
Arkansas.....	1%>\$0; 2.5%>\$3,099 3.5% >\$6,199; 4.5%>\$9,299 6%>\$15,499; 7%>\$25,899 [Special rates apply to low income taxpayers; income level for top bracket indexed for inflation.]	\$2,000	\$4,000	\$20 tax credit	\$20 tax credit	2,710	1,488,250	549	33	61,303,612	22,750	2.43%	22	
California.....	1%>\$0; 2%>\$5,748; 4%>\$13,625; 6%>\$21,503 8%>\$29,850; 9.3%>\$37,725 [Income level for top bracket indexed for inflation.]	\$2,960	\$5,920	\$79 tax credit	\$247 tax credit	35,116	33,046,665	941	6	1,129,868,238	32,655	2.92%	10	
Colorado.....	4.63 % of federal taxable income	-----	-----	-----	-----	4,507	3,475,760	771	15	148,238,613	33,455	2.34%	25	
Connecticut.....	3%>\$0; 4.5%>\$10K	-----	-----	\$12,500*	-----	3,461	3,685,244	1,065	4	145,547,796	42,377	2.53%	19	
Delaware.....	2.2%>\$2K; 3.9%>\$5K; 4.8%>\$10K; 5.2%>\$20K; 5.55%>\$25K; 5.95%>\$60K	\$3,250	\$6,500	\$110 tax credit	\$110 tax credit	807	716,647	888	10	25,623,568	32,166	2.80%	12	
Georgia.....	1%>\$0; 2%>\$750; 3%>\$2,250; 4%>\$ 3,750; 5%>\$5,250; 6%>\$ 7K	\$2,300	\$3,000	\$2,700	\$2,700	8,560	6,487,638	758	17	239,753,556	28,523	2.71%	13	
Hawaii.....	1.5%>\$0; 3.7%>\$2K; 6.4%>\$4K; 6.9%>\$8K; 7.3%>\$12K; 7.6%>\$16K; 7.9%>\$20K; 8.2%>\$30K; 8.5%>\$40K	\$1,500	\$1,900	\$1,040	\$1,040	1,245	1,111,590	893	9	35,625,115	29,034	3.12%	7	
Idaho.....	1.6%>\$0; 3.6%>\$1K; 4.1%>\$2K; 5.1%>\$3K; 6.1%>\$4K; 7.1%>\$5K 7.4%>\$7,500; 7.8%>\$20K [All filers pay \$10 for the permanent building fund tax]	\$4,550	\$9,100	\$2,900	\$2,900	1,341	842,375	628	25	32,362,804	24,506	2.60%	16	
Illinois.....	3% of FAGI with modification	-----	-----	\$2,000	\$2,000	12,601	6,951,265	552	32	413,043,768	32,990	1.68%	37	
Indiana.....	3.4% of FAGI with modification	-----	-----	\$1,000	\$1,000	6,159	3,540,819	575	29	168,621,697	27,522	2.10%	32	
Iowa.....	.36 %>\$0; .72%>\$1,162; 2.43%>\$2,324 4.5%>\$4,648; 6.12%>\$10,458; 6.48%>\$17,430; 6.8%>\$23,240 7.92%>\$34,860; 8.98%>\$52,290	\$1,470*	\$3,630*	\$40 tax credit	\$40 tax credit	2,937	1,769,347	602	28	79,822,447	27,225	2.22%	29	
Kansas.....	3.5%>\$0; 6.25%>\$15K; 6.45%>\$30K	\$3,000	\$6,000	\$2,250	\$2,250	2,716	1,854,848	683	20	76,828,166	28,432	2.41%	23	
Kentucky.....	2%>\$0; 3%>\$3K; 4%>\$4K; 5%>\$7K; 6%>\$8K	\$1,700	\$1,700	\$20 tax credit	\$20 tax credit	4,093	2,678,330	654	22	101,222,546	24,878	2.65%	14	
Louisiana.....	2 %>\$0; 4%>\$10K; 6%>\$50K	-----	-----	\$4,500	\$1,000	4,483	1,779,506	397	38	109,317,405	24,454	1.63%	38	
Maine.....	2%>\$0;4.5%>\$4,149; 7%>\$8,249;8.5%>\$16,499	\$4,400	\$7,350	\$2,850	\$2,850	1,294	1,072,810	829	13	34,491,316	26,853	3.11%	8	
Maryland.....	2.%>\$0; 3%>\$1K; 4%>\$2K; 4.85%>\$3K	\$2,000	\$4,000	\$1,850	\$1,850	5,458	4,704,368	862	12	190,014,792	35,279	2.48%	21	

[Standard deduction=15% of income with minimum & maximum amounts based on filing status and income.]

TABLE 21. -Continued

State	Marginal rates and tax brackets for single filers for 2001 income year [Refer to footnotes as applicable]	Individual income tax deduction amounts in effect for 2001 income year				Population July 1, 2002 (Bureau of Census) [1,000s]	Individual income tax collections fiscal year 2002*				Personal Income for calendar year 2001		Individual income tax collections as a percent of personal income	
		Standard	Deduction	Personal	Exemptions		Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	Percent	Rank	
								Single	Joint					Single
Massachusetts.....	5.6% (12% on certain capital gains)	-----	-----	\$4,400	\$1,000	6,428	7,912,934	1,231	2	248,777,745	38,864	3.18%	5	
Michigan.....	4.2% of FAGI with modification	-----	-----	\$2,900	\$2,900	10,050	6,125,270	609	26	296,480,397	29,629	2.07%	34	
Minnesota.....	5.35%>\$0; 7.05%>\$18,120; 7.85%>\$59,500	\$4,550	\$7,600	\$2,900	\$2,900	5,020	5,444,715	1,085	3	164,784,335	33,059	3.30%	3	
[Deductions and exemptions tied to Federal tax system; indexed for inflation.]														
Mississippi.....	3%>\$0; 4%>\$5K; 5% >\$10K	\$2,300	\$4,600	\$6,000	\$1,500	2,872	985,117	343	40	61,922,038	21,653	1.59%	39	
Missouri.....	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	\$4,400	\$7,350	\$2,100	\$1,200	5,673	3,615,417	637	24	159,093,214	28,221	2.27%	28	
[Deductions and exemptions tied to Federal tax system; indexed for inflation.]														
Montana.....	2%>\$0; 3%>\$2,200; 4%>\$4,300 5%>\$8,600; 6%>\$12,900; 7%>\$17,200 8%>\$21,500; 9%>\$30,200 10%>\$43,100; 11%>\$75,400	\$3,130	\$6,260	\$1,720	\$1,720	909	517,568	569	31	21,769,095	24,044	2.38%	24	
[Indexed for inflation]														
Nebraska.....	2.51%>\$0; 3.49%>\$2,400 5.01%>\$17K; 6.68%>\$26,500	\$4,550	\$7,600	\$91 tax credit	\$91 tax credit	1,729	1,153,444	667	21	49,642,391	28,861	2.32%	27	
[\$91 tax credit phased out for AGI >=\$65,000] [Deductions and exemptions tied to Federal tax system; indexed for inflation.]														
New Hampshire....	5% applies to interest/dividend income	-----	-----	\$2,400	-----	1,275	71,433	56	42	42,778,997	33,969	.17%	42	
New Jersey.....	1.4%>\$0; 1.75% >\$10K; 2.45%>\$25K; 3.5%>\$335K; 5.525%>\$40K; 6.37%>\$75K	-----	-----	\$1,000	\$1,500	8,590	6,836,992	796	14	328,742,929	38,625	2.08%	33	
New Mexico.....	1.7%>\$0; 3.2%>\$4K; 4.7%>\$8K; 6%>\$16K; 7.1%>\$28K; 7.9%>\$46K; 8.2%>\$50K	\$4,550	\$7,600	\$2,900	\$2,900	1,855	982,891	530	36	42,260,462	23,081	2.33%	26	
[Deductions and exemptions tied to Federal tax system; indexed for inflation.]														
New York.....	4%>\$0; 4.5%>\$16K; 5.25%>\$22K; 5.9%>\$26K; 6.85%>\$40K	\$7,500	\$13,000	-----	\$1,000	19,158	25,573,667	1,335	1	684,703,928	35,878	3.73%	2	
North Carolina...	6%>\$0; 7%>\$12,750; 7.75%>\$60K; 8.25%>\$120K (S) 6%>\$0; 7%>\$21,250; 7.75%>\$100K; 8.25%>\$200K (MFJ/QW) 6%>\$0; 7%>\$17K; 7.75%>\$80K; 8.25%>\$160K (HH) 6%>\$0; 7%>\$10,625; 7.75%>\$50K; 8.25%>\$100K (MFS)	\$3,000	\$5,000	\$2,500	\$2,500	8,320	7,265,242	873	11	224,093,955	27,308	3.24%	4	
[Exemptions are based on federal exemptions, adjusted according to income & filing status.]														
North Dakota.....	2.1 %>\$0; 3.92%>\$27,050; 4.34%>\$65,550; 5.04%>\$136,750; 5.54%>\$297,350	\$4,550	\$7,600	\$2,900	\$2,900	634	199,590	315	41	16,421,689	25,798	1.22%	41	
[Deductions and exemptions tied to Federal tax system; indexed for inflation.]														
Ohio.....	.743%>\$0; 1.486%>\$5K; 2.972%>\$10K; 3.715%>\$15K; 4.457%>\$20K; 5.201%>\$40K; 5.943%>\$80K; 6.9%>\$100K; 7.5%>\$200K [In the event of a significant budget surplus at the close of the state's fiscal year, the surplus is refunded to taxpayers through a temporary reduction in the income tax rates.]	-----	-----	\$1,150	\$1,150	11,421	8,335,554	730	18	326,876,143	28,699	2.55%	18	
[Plus additional \$20 tax credit per exemption.]														

TABLE 21. -Continued

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				Single	Joint			Single	Dependent				
		Single	Joint	Single	Dependent		Amount [\$]	Rank	Amount [\$1,000s]	Per capita [\$]	Percent	Rank	
Oklahoma.....	.5%>\$0; 1%>\$1K; 2%:\$2,500; 3%>\$3,750; 4%>\$4,900; 5%>\$6,200; 6%>\$7,700; 6.75%>\$10K [Rates assume filer does not deduct federal income tax liability. If tax is deducted, applicable rates are .5%-10% on income up to \$1K and >\$16K, respectively.]	\$2,000	\$2,000	\$1,000	\$1,000	3,494	2,286,110	654	23	86,549,589	24,945	2.64%	15
Oregon.....	5%>\$0; 7%>\$2,450; 9%>\$6,100	\$1,800	\$3,000	\$142 tax credit	\$142 tax credit	3,522	3,674,962	1,044	5	98,026,048	28,222	3.75%	1
Pennsylvania.....	2.8%	-----	-----	-----	-----	12,335	6,734,729	546	34	378,350,395	30,752	1.78%	36
Rhode Island.....	26% of federal income tax liability	-----	-----	-----	-----	1,070	823,521	770	16	32,060,552	30,256	2.57%	17
South Carolina.....	2.5%>\$0; 3%>\$2,310; 4%>\$4,620 5%>\$6,930; 6%>\$9,240; 7%>\$11,550	\$4,550	\$7,600	\$2,900	\$2,900	4,107	1,952,498	475	37	100,901,536	24,840	1.94%	35
Tennessee.....	6% applies to interest/dividend income	-----	-----	\$1,250	-----	5,797	146,293	25	43	154,129,629	26,808	.09%	43
Utah.....	2.3%>\$0; 3.3%>\$863; 4.2%>\$1,725; 5.2%>\$2,588; 6%>\$3,450; 7%>\$4,313	\$4,550	\$7,600	\$2,175	\$2,175	2,316	1,605,310	693	19	54,763,859	24,033	2.93%	9
Vermont.....	24% of federal income tax liability	-----	-----	-----	-----	617	374,445	607	27	17,626,599	28,756	2.12%	31
Virginia.....	2%>\$0; 3%>\$3K; 5%>\$5K; 5.75%>\$17K	\$3,000	\$5,000	\$800	\$800	7,294	6,710,771	920	7	232,730,432	32,338	2.88%	11
West Virginia.....	3%>\$0; 4%>\$9,999; 4.5%>\$24,999; 6%>\$39,999; 6.5%>\$59,999	-----	-----	\$2,000	\$2,000	1,802	1,034,665	574	30	41,173,821	22,862	2.51%	20
Wisconsin.....	4.6%>\$0; 6.15%>\$8,060; 6.5%>\$16,130; 6.75%>\$116,130	\$7,440	\$13,410	\$700	\$700	5,441	4,973,615	914	8	157,831,749	29,196	3.15%	6
Total 43 states.....	-----	-----	-----	-----	-----	239,160	185,032,712	774 a	-----	7,260,895,715	30,360 a	2.55%	-----
District of Columbia	5%>\$0; 7.5%>\$10K; 9.3%>\$30K	\$2,000	\$2,000	\$1,370	\$1,370	571	1,031,402	1,807	1	23,262,315	40,539	4.43%	1

Sources: U.S. Census Bureau, Governments Division. Table ST-EST2002-01-State Population Estimates: April 1, 2000 to July 1, 2002, Population Division, December 20, 2002 release.

U.S. Census Bureau, Governments Division. State Government Tax Collections: 2002.

Bureau of Economic Analysis. Table SAI-3, Regional Economic Information System, April 23, 2003 release.

Tax Foundation. State Individual Income Tax Rates as of December 31, 2001; State tax forms and instructions; Commerce Clearing House; Federation of Tax Administrators.

Office of Tax and Revenue, District of Columbia.

Per capita amounts based on midyear population estimates of the Bureau of the Census. Per capita personal income is total personal income divided by total midyear population.

All dollar amounts are in current dollars (not adjusted for inflation).

The ranking shown for District of Columbia merely indicates its relative placement in comparison with the states in the table and does not affect the state rankings.

aWeighted averages computed on collection totals for 43 states levying a personal income tax.