

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	Federal starting point		Marginal rates and tax brackets by filing status for 2006 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2006 income year					Population as of 7/1/2005 [1,000s]	Individual income tax collections fiscal year 2005			Personal income calendar year 2004		Individual income tax collections as a % of personal income	
		Adopted date of IRC as enacted	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Child			Amount	Rank				
												[\$]					
Alabama	yes	-	-	2%>\$0; 4%>\$500; 5%>\$3K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$1K-\$6K	\$2,000	\$4,000	\$1,500	\$3,000	\$300	4,558	2,536,521	556.50	37	125,329,964	27,695	2.02%	35
Arizona	no	1/1/2005	Fed AGI	2.73%>\$0; 3.04%>\$10K; 3.55%>\$25K; 4.48%>\$50K; 4.79%>\$150K [applicable for S, MFS] MFJ, HH: same rates apply to income bracket ranges \$20K-\$300K [community property state]	\$4,125	\$8,250	\$2,100	\$4,200	\$2,300	5,939	2,848,450	479.62	39	164,495,305	28,658	1.73%	39
Arkansas	no	-	-	1%>\$0; 2.5%>\$3,499; 3.5% >\$6,999; 4.5%>\$10,499; 6%>\$17,499; 7%>\$29,199 [applicable for S, HH, MFJ, MFS]	\$2,000	\$4,000	\$21	\$42	\$21	2,779	1,875,065	674.73	30	70,987,900	25,814	2.64%	19
California	no	1/1/2005	Fed AGI	1%>\$0; 2%>\$6,319; 4%>\$14,979; 6%>\$23,641; 8%>\$32,819; 9.3%>\$41,476; 10.3%>\$1M [applicable for S, MFS] MFJ: same rates apply to income bracket ranges \$12,638-\$82,952; 10.3%>\$1M HH: same rates apply to income bracket ranges \$12,644-\$56,456; 10.3%>\$1M [community property state]	\$3,410	\$6,820	91	182	285	36,132	42,992,007	1,189.86	6	1,262,306,032	35,219	3.41%	5
Colorado	no	Current	Fed TI	4.63 % of federal taxable income	-	-	-	-	-	4,665	3,770,736	808.30	17	166,187,829	36,113	2.27%	30
Connecticut	no	Current	Fed AGI	3%>\$0; 5%>\$10K [applicable for S, MFS] HH: same rates apply; upper range, \$16K MFJ: same rates apply; upper range, \$20K	-	-	\$12,625	\$24,000	-	3,510	5,033,442	1,434.03	3	158,565,559	45,318	3.17%	9
Delaware	no	Current	Fed AGI	2.2%>\$2K; 3.9%>\$5K; 4.8%>\$10K; 5.2%>\$20K; 5.55%>\$25K; 5.95%>\$60K [applicable for S, HH, MFJ, MFS]	\$3,250	\$6,500	\$110	\$220	\$110	844	882,472	1,045.58	9	29,656,646	35,728	2.98%	13
Georgia	no	1/1/2005	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	9,073	7,326,225	807.48	18	265,599,116	29,782	2.76%	16

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2006 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2006 income year					Population as of 7/1/2005 [1,000s]	Individual income tax collections fiscal year 2005			Personal income calendar year 2004		Individual income tax collections as a % of personal income	
		Adopted date of IRC as enacted	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Child			Amount [\$]	Rank				
Hawaii	no	12/31/2004	Fed TI	1.4%>\$0; 3.2%>\$2K; 5.5%>\$4K; 6.4%>\$8K; 6.8%>\$12K; 7.2%>\$16K; 7.6%>\$20K; 7.9%>\$30K; 8.25%>\$40K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$3K-\$60K MFJ: same rates apply to income bracket ranges \$4K-\$80K	\$1,500	\$1,900	\$1,040	\$2,080	\$1,040	1,275	1,381,481	1,083.51	8	41,176,427	32,625	3.36%	7
Idaho	no	1/1/2005	Fed TI	1.6%>\$0; 3.6%>\$1,198; 4.1%>\$2,396; 5.1%>\$3,594; 6.1%>\$4,793; 7.1%>\$5,991; 7.4%>\$8,986; 7.8%>\$23,963 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2,396-\$47,926 [community property state]	\$5,150	\$10,300	\$3,300	\$6,600	\$3,300	1,429	1,040,512	728.14	25	37,497,434	26,877	2.77%	15
Illinois	no	Current	Fed AGI	3% of FAGI with modification	-	-	\$2,000	\$4,000	\$2,000	12,763	7,936,884	621.87	35	441,372,577	34,721	1.80%	38
Indiana	no	1/1/2005	Fed AGI	3.4% of FAGI with modification	-	-	\$1,000	\$2,000	\$1,000	6,272	4,213,480	671.79	31	188,064,673	30,204	2.24%	32
Iowa	yes	1/31/2005	Fed AGI	0.36 %>\$0; 0.72%>\$1,300; 2.43%>\$2,600; 4.5%>\$5,200; 6.12%>\$11,700; 6.48%>\$19,500; 6.8%>\$26,000; 7.92%>\$39,000; 8.98%>\$58,500 [applicable for S, HH, MFJ, MFS]	\$1,650	\$4,060	\$40 [tc]	\$80 [tc]	\$40 [tc]	2,966	2,254,107	759.98	23	91,712,120	31,058	2.46%	26
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	2,745	2,050,562	747.02	24	84,957,195	31,078	2.41%	27
Kentucky	no	12/31/2004	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	\$1,970	\$1,970	\$20 [tc]	\$40 [tc]	\$20 [tc]	4,173	3,036,231	727.59	26	112,925,244	27,265	2.69%	18
Louisiana	yes	Current	Fed AGI	2 %>\$0; 4%>\$12,500; 6%>\$25,000 [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$25K-\$50K [community property state]	-	-	\$4,500	\$9,000	\$1,000	4,524	2,392,727	528.90	38	123,020,641	27,297	1.94%	37
Maine	no	5/28/2003	Fed AGI	2%>\$0; 4.5%>\$4,550; 7%>\$9,100; 8.5%>\$18,250 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$6,850-\$27,400 MFJ: same rates apply to income bracket ranges \$9,150-\$36,550	\$5,150	\$8,600	\$2,850	\$5,700	\$2,850	1,322	1,299,252	982.79	12	39,510,398	30,046	3.29%	8
Maryland	no	Current	Fed AGI	2%>\$0; 3%>\$1K; 4%>\$2K; 4.75%>\$3K [applicable for S, HH, MFJ, MFS]	\$2,000*	\$4,000*	\$2,400	\$4,800	\$2,400	5,600	5,661,492	1,010.98	10	220,402,185	39,631	2.57%	21

*[standard deduction=15% of income with minimum & maximum amounts based on filing status and income; S = \$1,500-\$2,000; MFJ = \$3,000-\$4,000]

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2006 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2006 income year					Population as of 7/1/2005 [1,000s]	Individual income tax collections fiscal year 2005			Personal income calendar year 2004		Individual income tax collections as a % of personal income	
		Adopted date of IRC as enacted	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	Rank	Rank
					Single	Joint	Single	Married	Child			Amount [\$]	Rank				
Massachusetts	no	Current	Fed AGI	5.3% or 12% (short-term capital gains)	-	-	\$3,850	\$7,700	\$1,000	6,399	9,690,270	1,514.34	1	270,235,901	42,176	3.59%	3
Michigan	no	Current [optional 1/1/1999]	Fed AGI	3.9% of FAGI with modification	-	-	\$3,300	\$6,600	\$3,300	10,121	6,924,224	684.14	29	324,134,088	32,079	2.14%	34
Minnesota	no	3/15/2002	Fed TI	5.35%>\$0; 7.05%>\$20,510; 7.85%>\$67,360 [applicable for S] HH: same rates apply to income bracket ranges \$25,250-\$101,450 MFJ: same rates apply to income bracket ranges \$29,980-\$119,100 MFS: same rates apply to income bracket ranges \$14,990-\$59,550	\$5,150	\$10,300	\$3,300	\$6,600	\$3,300	5,133	6,341,164	1,235.37	5	184,413,901	36,184	3.44%	4
Mississippi	no	-	-	3%>\$0; 4%>\$5K; 5% >\$10K [applicable for S, HH, MFJ, MFS]	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500	2,921	1,174,065	401.94	40	71,122,091	24,518	1.65%	40
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]	\$5,150	\$10,300	\$2,100	\$4,200	\$1,200	5,800	4,014,574	692.17	28	175,524,474	30,475	2.29%	29
Montana	yes+	Current	Fed AGI	1%>\$0; 2%>\$2,399; 3%>\$4,299; 4%>\$6,499; 5%>\$8,799; 6%>\$11,299; 6.9%>\$14,499 [applicable for S, HH, MFJ, MFS]	\$3,710*	\$7,420*	\$1,980	\$3,960	\$1,980	936	713,390	762.17	22	25,635,394	27,657	2.78%	14
Nebraska	no	4/15/2004	Fed AGI	2.56%>\$0; 3.57%>\$2,400; 5.12%>\$17,500; 6.84%>\$27K [applicable for S] HH: same rates apply to income bracket ranges \$3,800-\$35K MFJ: same rates apply to income bracket ranges \$4K-\$50K MFS: same rates apply to income bracket ranges \$2K-\$25K	\$5,130	\$8,580	\$106	\$212	\$106	1,759	1,393,897	792.44	20	56,523,179	32,341	2.47%	25
New Hampshire	no	-	-	5% applies to interest/dividend income	-	-	\$2,400	\$4,800	-	1,310	67,686	51.67	42	47,569,847	36,616	0.14%	42
New Jersey	no	-	-	1.4%>\$0; 1.75% >\$20K; 3.5%>\$35K; 5.525%>\$40K; 6.37%>\$75K; 8.97%>\$500K [applicable for S, MFS] 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]	-	-	\$1,000	\$2,000	\$1,500	8,718	8,224,290	943.37	14	361,524,402	41,626	2.27%	30
New Mexico	no	Current	Fed AGI	1.7%>\$0; 3.2%>\$5,500; 4.7%>\$11K; 5.3%>\$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	\$5,150	\$10,300	\$3,300	\$6,600	\$3,300	1,928	1,086,015	563.29	36	49,827,505	26,184	2.18%	33

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2006 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2006 income year					Population as of 7/1/2005 [1,000s]	Individual income tax collections fiscal year 2005			Personal income calendar year 2004		Individual income tax collections as a % of personal income	
		Adopted date of IRC as enacted	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Child			Amount [\$]	Rank				
New York	no	Current	Fed AGI	4%>\$0; 4.5%>\$8K; 5.25%>\$11K; 5.9%>\$13K; 6.85%>\$20K; [applicable for S, MFS] HH: same rates apply to income bracket ranges \$11K-\$30K MFJ: same rates apply to income bracket ranges \$16K-\$40K	\$7,500	\$14,600	-	-	\$1,000	19,255	28,100,047	1,459.36	2	737,755,932	38,264	3.81%	2
North Carolina	no	1/1/2005	Fed TI	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	\$6,000	\$2,500*	\$5,000*	\$2,500*	8,683	8,427,553	970.58	13	250,426,537	29,322	3.37%	6
							*[\$2K-S/C (\$4K-M) if FAGI =>threshold amount for filing status: MFJ-\$100K; HH-\$80K; S-\$60K; MFS-\$50K]										
North Dakota	no	Current	Fed TI	2.1%>\$0; 3.92%>\$30,650; 4.34%>\$74,200; 5.04%>\$154,800; 5.54%>\$336,550 [applicable for S] HH: same rates apply to income bracket ranges \$41,050-\$336,550 MFJ: same rates apply to income bracket ranges \$51,200-\$336,550 MFS: same rates apply to income bracket ranges \$25,600-\$168,275	\$5,150	\$10,300	\$3,300	\$6,600	\$3,300	637	242,008	379.92	41	18,767,503	29,494	1.29%	41
							[personal exemption/deduction amounts as allowed by IRC; additional \$300 personal exemption allowed for joint returns or unmarried head of households]										
Ohio	no	Current	Fed AGI	0.681%>\$0; 1.361%>\$5K; 2.722%>\$10K; 3.403%>\$15K; 4.083%>\$20K; 4.764%>\$40K; 5.444%>\$80K; 6.32%>\$100K; 6.87%>\$200K [applicable for S, HH, MFJ, MFS] [if significant budget surplus occurs at the close of the state's fiscal year, the surplus is refunded to taxpayers through a temporary reduction in the income tax rates]	-	-	\$1,350	\$2,700	\$1,350	11,464	9,434,452	822.96	16	356,795,912	31,161	2.64%	19
							[plus additional \$20 tax credit per exemption]										
Oklahoma	no	Current	Fed AGI	0.5%>\$0; 1%>\$1K; 2%>\$2,500; 3%>\$3,750; 4%>\$4,900; 5%>\$7,200; 6%>\$8,700; 6.25%>\$10,500 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2K-\$21K	\$2,000	\$3,000	\$1,000	\$2,000	\$1,000	3,548	2,468,609	695.77	27	98,095,384	27,840	2.52%	23
Oregon	yes+	Current	Fed TI	5%>\$0; 7%>\$2,750; 9%>\$6,850 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$5,500-\$13,700	\$1,840	\$3,685	\$159	\$318	\$159	3,641	4,698,994	1,290.58	4	109,756,586	30,561	4.28%	1
							[tc]	[tc]	[tc]								
Pennsylvania	no	-	-	3.07%	-	-	-	-	-	12,430	8,275,589	665.78	32	412,890,270	33,312	2.00%	36
Rhode Island	no	6/3/2001	Fed AGI	25% of federal income tax liability prior to enactment of Economic Growth and Tax Relief Act of 2001 [Effective for the 2006 tax year, taxpayers may elect to compute income tax liability based on the graduated rate schedule or an alternative flat rate = 8%.]	-	-	-	-	-	1,076	998,042	927.55	15	36,940,300	34,207	2.70%	17

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2006 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2006 income year					Population as of 7/1/2005 [1,000s]	Individual income tax collections fiscal year 2005			Personal income calendar year 2004		Individual income tax collections as a % of personal income	
		Adopted date of IRC as enacted	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	%	Rank
					Single	Joint	Single	Married	Child			Amount [\$]	Rank				
South Carolina	no	12/31/2002	Fed TI	2.5%>\$0; 3%>\$2,570; 4%>\$5,140; 5%>\$7,710; 6%>\$10,280; 7%>\$12,850 [applicable for S, HH, MFJ, MFS]	\$5,150	\$10,300	\$3,300	\$6,600	\$3,300	4,255	2,691,473	632.54	34	114,121,015	27,185	2.36%	28
Tennessee	no	-	-	6% applies to interest/dividend income.	-	-	\$1,250	\$2,500	-	5,963	155,333	26.05	43	175,880,336	29,844	0.09%	43
Utah	yes+	Current	Fed TI	2.3%>\$0; 3.3%>\$863; 4.2%>\$1,726; 5.2%>\$2,588; 6%>\$3,450; 7%>\$4,313 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$1,726-\$8,626	\$5,150	\$10,300	\$2,475*	\$4,950*	\$2,475*	2,470	1,926,697	780.04	21	64,398,905	26,603	2.99%	12
Vermont	no	1/1/2002	Fed TI	3.6%>\$0; 7.2%>\$30,650; 8.5%>\$74,200; 9%>\$154,800; 9.5%>\$336,550 [applicable for S] HH: same rates apply to income bracket ranges \$41,050-\$336,550 MFJ: same rates apply to income bracket ranges \$51,200-\$336,550 MFS: same rates apply to income bracket ranges \$25,600-\$168,275	-	-	\$3,300	\$6,600	\$3,300	623	500,464	803.31	19	19,742,824	31,780	2.53%	22
Virginia	no	1/7/2005	Fed AGI	2%>\$0; 3%>\$3K; 5%>\$5K; 5.75%>\$17K [applicable for S, HH, MFJ, MFS]	\$3,000	\$6,000	\$900	\$1,800	\$900	7,567	8,352,366	1,103.79	7	270,521,697	36,160	3.09%	10
West Virginia	no	1/1/2004	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	1,817	1,171,987	645.01	33	46,749,648	25,792	2.51%	24
Wisconsin	no	12/31/2002	Fed AGI	4.6%>\$0; 6.15%>\$9,160; 6.50%>\$18,320; 6.75%>\$137,410 [applicable for S, HH] MFJ: same rates apply to income bracket ranges \$12,210-\$183,210 MFS: same rates apply to income bracket ranges \$6,110-\$91,600 [community property state]	\$8,460	\$15,240	\$700	\$1,400	\$700	5,536	5,465,082	987.19	11	177,026,243	32,166	3.09%	10
Total 43 states									244,559	221,069,917	903.95 ^a	-	8,080,147,119	33,283 ^a	2.74% ^a	-	

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2005 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, 2004 population estimates of the Bureau of the Census.

^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; Utah allows federal tax deductibility of one-half of federal tax paid.

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-EST2005-01-State Population Estimates: July 1, 2005*, Population Division, December 22, 2005 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2005*.

Bureau of Economic Analysis. *Table SAI-3*, Regional Economic Information System, March 28, 2006 release.

Tax Foundation; State tax forms and instructions; Commerce Clearing House; Federation of Tax Administrators