

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 2010 income year [as of January 1, 2010] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2010 income year [as of January 1, 2010]					Population as of 7/1/2009 [1,000s]	Individual income tax collections fiscal year 2009			Personal income calendar year 2008		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	Dependent			Amount [\$]	Rank				
					* [Amounts vary based on AGI]												
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
Arizona	no	1/1/09	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]	\$4,677	\$9,354	\$2,100	\$4,200	\$2,300	6,596	1,961,537	297.39	41	224,230,399	34,500	0.87%	41
Arkansas	no	-	-	1%>\$0; 2.5%>\$3,899; 3.5%>\$7,799; 4.5%>\$11,699; 6%>\$19,599; 7%>\$32,599 [applicable for S, HH, MFJ, MFS]	\$2,000	\$4,000	\$23 [tc]	\$46 [tc]	\$23 [tc]	2,889	2,238,958	774.87	26	93,762,292	32,695	2.39%	17
California	no	1/1/05	Fed AGI	1.25%>\$0; 2.25%>\$7,124; 4.25%>\$16,890; 6.25%>\$26,657; 8.25%>\$37,005; 9.55%>\$46,766; additional 1% tax >\$1M for mental health [applicable for S, MFS] MFJ: same rates apply to income bracket ranges \$14,248-\$93,532; add'l 1% tax>\$1M HH: same rates apply to income bracket ranges \$14,257-\$63,657; add'l 1% tax>\$1M [community property state]	\$3,637	\$7,274	\$99 [tc]	\$198 [tc]	\$99 [tc]	36,962	44,355,959	1,200.05	7	1,610,932,359	44,038	2.75%	9
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	no	Current	Fed AGI	3%>\$0; 5%>\$10K; 6.5%>\$500K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$16K-\$800K MFJ: same rates apply to income ranges \$20K-\$1M	-	-	\$13,000	\$24,000	-	3,518	6,376,921	1,812.51	2	200,535,767	57,248	3.18%	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 [tc]	\$220 [tc]	\$110 [tc]	885	910,693	1,028.89	13	35,754,524	40,806	2.55%	13
Georgia	no	1/1/09	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	9,829	7,801,185	793.67	25	341,530,406	35,217	2.28%	23

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2010 income year [as of January 1, 2010] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2010 income year [as of January 1, 2010]					Population as of 7/1/2009 [1,000s]	Individual income tax collections fiscal year 2009			Personal income calendar year 2008		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	Dependent			Amount [\$]	Rank				
Massachusetts	no	1/1/05	Fed 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 [optional 1/1/1999]	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
					[add'l \$600 for each child < 18]												
Minnesota	no	3/31/09	Fed TI	5.35%>\$0; 7.05%>\$22,770; 7.85%>\$74,780 [applicable for S] HH: same rates apply to income bracket ranges \$28,030-\$112,620 MFJ: same rates apply to income bracket ranges \$33,280-\$132,220 MFS: same rates apply to income bracket ranges \$16,640-\$66,110	\$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
					[personal exemption/deduction amounts as allowed by IRC]												
Mississippi	no	-	-	3%>\$0; 4%>\$5K; 5%>\$10K [applicable for S, HH, MFJ, MFS]	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500	2,952	1,485,592	503.25	39	90,353,752	30,730	1.64%	37
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]	\$5,700	\$11,400	\$2,100	\$4,200	\$1,200	5,988	4,771,576	796.91	24	218,992,739	36,766	2.18%	27
					[standard deduction amounts as allowed by IRC]												
Montana	yes+	Current	Fed AGI	1%>\$0; 2%>\$2,600; 3%>\$4,500; 4%>\$6,900; 5%>\$9,300; 6%>\$12,000; 6.9%>\$15,400 [applicable for S, HH, MFJ, MFS]	\$1,750- \$3,950	\$3,500- \$7,900	\$2,110	\$4,220	\$2,110	975	827,196	848.42	22	34,110,898	35,237	2.43%	15
					*[20% of state AGI with minimum/maximum amounts shown]												
Nebraska	no	2/26/09	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	\$5,700	\$11,400	\$118 [tc]	\$236 [tc]	\$118 [tc]	1,797	1,602,091	891.73	18	71,485,428	40,116	2.24%	24
New Hampshire	no	-	-	5% applies to interest/dividend income	-	-	\$2,400	\$4,800	-	1,325	98,191	74.13	42	57,616,663	43,587	0.17%	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	8,708	10,663,866	1,224.64	6	446,883,603	51,583	2.39%	17
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	\$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
					[personal exemption/deduction amounts as allowed by IRC] [community property state]												

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2010 income year [as of January 1, 2010] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2010 income year [as of January 1, 2010]					Population as of 7/1/2009 [1,000s]	Individual income tax collections fiscal year 2009			Personal income calendar year 2008		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	Dependent			Amount [\$]	Rank				
New York	no	Current	Fed AGI	4%>\$0; 4.5%>\$8K; 5.25%>\$11K; 5.9%>\$13K; 6.85%>\$20K; 7.85%>\$200K; 8.97%>\$500K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$11K-\$500K MFJ: same rates apply to income bracket ranges \$16K-\$500K	\$7,500	\$15,000	-	-	\$1,000	19,541	36,840,019	1,885.22	1	936,528,347	48,107	3.93%	1
North Carolina	no	1/1/09	Fed TI	6%>\$0; 7%>\$12,750; 7.75%>\$60K (S) 6%>\$0; 7%>\$21,250; 7.75%>\$100K (MFJ/QW) 6%>\$0; 7%>\$17K; 7.75%>\$80K (HH) 6%>\$0; 7%>\$10,625; 7.75%>\$50K (MFS)	\$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
				*[\$2K-S/D (\$4K-M) if FAGI =>threshold amount for filing status: MFJ-\$100K; HH-\$80K; S-\$60K; MFS-\$50K] 2010 Surtax rates by NTI by filing status: NTI>\$60K (2%); NTI>\$150K (3%) (S) NTI>\$100K (2%); NTI>\$250K (3%) (MFJ/QW) NTI>\$80K (2%); NTI>\$200K (3%) (HH) NTI>\$50K (2%); NTI>\$125K (3%) (MFS)													
North Dakota	no	Current	Fed TI	1.84 %>\$0; 3.44%>\$34,000; 3.81%>\$82,400; 4.42%>\$171,850; 4.86%>\$373,650 [applicable for S] HH: same rates apply to income bracket ranges \$45,550-\$373,650 MFJ: same rates apply to income bracket ranges \$56,850-\$373,650 MFS: same rates apply to income bracket ranges \$28,425-\$186,825	\$5,700	\$11,400	\$3,650	\$7,300	\$3,650	647	370,165	572.26	36	26,614,683	41,493	1.39%	40
				[personal exemption/deduction amounts as allowed by IRC]													
Ohio	no	10/16/09	Fed AGI	0.618%>\$0; 1.236%>\$5K; 2.473%>\$10K; 3.091%>\$15K; 3.708%>\$20K; 4.327%>\$40K; 4.945%>\$80K; 5.741%>\$100K; 6.24%>\$200K [applicable for S, HH, MFJ, MFS]	-	-	\$1,550	\$3,100	\$1,550	11,543	8,323,352	721.10	30	416,310,740	36,113	2.00%	29
				[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; 5.5%>\$8,700 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2K-\$15K	\$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
Oregon	yes+	5/1/09	Fed TI	5%>\$0; 7%>\$3,050; 9%>\$7,650; 10.8%>\$125K; 11%>\$250K [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$6,100-\$500K	\$1,945	\$3,895	\$177	\$354	\$177	3,826	5,434,777	1,420.61	4	139,205,223	36,798	3.90%	2
				[tc] [tc] [tc]													
Pennsylvania	no	-	-	3.07%	-	-	-	-	-	12,605	9,550,238	757.67	29	507,908,461	40,418	1.88%	32

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2010 income year [as of January 1, 2010] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2010 income year [as of January 1, 2010]					Population as of 7/1/2009 [1,000s]	Individual income tax collections fiscal year 2009			Personal income calendar year 2008		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	Dependent			Amount [\$]	Rank				
Rhode Island	no	6/3/01	Fed AGI	3.75%>\$0; 7%>\$34K; 7.75%>\$82,400; 9%>\$171,850; 9.9%>\$373,650 [applicable for S] HH: same rates apply to income bracket ranges \$45,550-\$373,650 MFJ: same rates apply to income bracket ranges \$56,800-\$373,650 MFS: same rates apply to income bracket ranges \$28,400-\$186,825 [Effective for the 2010 tax year, taxpayers may elect to compute income tax liability based on the graduated rate schedule or an alternative flat rate = 6%.]	\$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
South Carolina	no	12/31/09	Fed TI	3%>\$2,740; 4%>\$5,480; 5%>\$8,220; 6%>\$10,960; 7%>\$13,700 [applicable for S, HH, MFJ, MFS]	\$5,700	\$11,400	\$3,650	\$7,300	\$3,650	4,561	2,351,324	515.50	38	148,370,295	32,947	1.58%	38
Tennessee	no	-	-	6% applies to interest/dividend income.	-	-	\$1,250	\$2,500	-	6,296	221,685	35.21	43	219,024,593	35,098	0.10%	43
Utah	no	Current	Fed TI	5% [personal exemption/ *3/4 deduction amounts as allowed by IRC] Taxpayer tax credit of 6% incorporates a taxpayer's federal personal exemptions and standard deduction or itemized deductions. Credit is phased out according to income level.	\$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
Vermont	no	1/1/08	Fed TI	3.55%>\$0; 6.8%>\$34,000; 7.8%>\$82,400; 8.8%>\$171,850; 8.95%>\$373,650 [applicable for S] HH: same rates apply to income bracket ranges \$45,550-\$373,650 MFJ: same rates apply to income bracket ranges \$56,800-\$373,650 MFS: same rates apply to income bracket ranges \$28,400-\$186,825	\$5,700	\$11,400	\$3,650	\$7,300	\$3,650	622	532,911	857.10	20	24,367,579	39,236	2.19%	25
Virginia	no	12/31/08	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	7,883	8,918,232	1,131.38	9	348,893,800	44,756	2.56%	12
West Virginia	no	1/1/09	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	1,820	1,557,403	855.82	21	57,192,760	31,513	2.72%	10
Wisconsin	no	12/31/08	Fed AGI	4.6%>\$0; 6.15%>\$10,070; 6.50% >\$20,130; 6.75%>\$151,000 7.75%>\$221,660 [applicable for S, HH] MFJ: same rates apply to income bracket ranges \$13,420-\$295,550 MFS: same rates apply to income bracket ranges \$6,710-\$147,770 [community property state]	\$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
Total 43 states										251,724	245,923,681	976.96 ^a	-	10,152,931,439	40,636.25 ^a	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.

^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, 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]

State	Federal Returns Deduction claimed:		State	Federal Returns Deduction claimed:	
	Itemized %	Standard %		Itemized %	Standard %
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