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

| | Fed- | Calcula | | Marginal rates | | ard deducti | | | | Pop- | | income tax | | Personal inc | omo | Indiv | idual |
|-------------|----------------------------|----------|---------|---------------------------------------|---|---------------------|---------------|--------------|------------|----------------------|------------|------------|----------|---------------|------------|----------|----------|
| | eral | starting | | and tax brackets | Stallu | | s in effect f | | 711 | ulation | collec | | ` | calendar y | income tax | | |
| | tax | Relation | pomi | by filing status | | | icome year | | | as | fiscal ye | | | 2009 | cai | collec | |
| | de- | to | | for 2011 income year | | | | | | of | liscal ye | Per cap | ito | 2007 | Per | as a % | |
| | ducti- | Federal | | [as of January 1, 2011] | [as of January 1, 2011] Standard deduction Personal exemption | | | | | | Amount | Amount | | Amount | capita | sonal in | • |
| State | bility | IRC | Basis | [Refer to footnotes as applicable] | Single | Joint | Single | | Dependent | 7/1/2010 [1,000s] | [\$1,000s] | [\$] | Rank | [\$1,000s] | [\$] | | Rank |
| Alabama | yes | IKC - | GI | 2%>\$0; 4%>\$500; 5%>\$3K | \$2,000* | \$4,000* | \$1,500 | \$3,000 | \$500* | 4,785 | 2,589,249 | | | 155,399,306 | 32,661 | | |
| Alabama | yes | - | G1 | [applicable for S, HH, MFS] | . , | ts vary base | | | | 4,703 | 2,005,215 | 341.00 | 33 | 155,577,500 | 32,00 | 1.07 /0 | 34 |
| | | | | MFJ: same rates apply to income brace | | - | u on mor. | φ111, φ500, | φουση | | | | ! | | | | } |
| Arizona | no | 1/1/10 | Fed AGI | 2.59%>\$0; 2.88%>\$10K; | \$4,703 | \$9,406 | \$2,100 | \$4,200 | \$2,300 | 6,414 | 2,416,324 | 376.74 | 41 | 215,397,567 | 33 957 | 1.12% | 41 |
| 211 Izona | по | 1/1/10 | rea noi | 3.36%>\$25K; 4.24%>\$50K; | φ-1,703 | Ψ2,400 | Ψ2,100 | φ-1,200 | Ψ2,500 | 0,414 | 2,410,524 | 370.74 | į ** | 213,377,307 | 33,737 | 1.12 /0 | 1 |
| | | | | 4.54%>\$150K | | | | | | | | | | | | | İ |
| | | | | [applicable for S, MFS] | | | | | | | | | | i | | | İ |
| | | | | MFJ, HH: same rates apply to income | hracket ra | nges \$20K- | \$300K | | | | | ! | | | | | |
| | [community property state] | | | | | | | | | | | į | | | | | |
| Arkansas | no | - | GI | 1%>\$0; 2.5%>\$3,999; | \$2,000 | \$4,000 | \$23 | \$46 | \$23 | 2,922 | 2,091,082 | 715.73 | 29 | 92,609,959 | 31,969 | 2.26% | 20 |
| | | | | 3.5%>\$7,999; 4.5%>\$11,899; | 1-, | + -, | [tc] | [tc] | [tc] | -, | _,-, | | | ,, | , | | - |
| | | | | 6%>\$19,899; 7%>\$33,199 | | | | | | | | | <u> </u> | į | | | |
| | | | | [applicable for S, HH, MFJ, MFS] | | | | | | | | | ! | | | | ! |
| California | no | 1/1/09 | Fed AGI | 1%>\$0; 2%>\$7,316; | \$3,769 | \$7,538 | \$99 | \$198 | \$99 | 37,349 | 45,646,436 | 1,222.15 | 5 | 1,528,457,253 | 41,353 | 2.99% | 5 |
| | | | | 4%>\$17,346; 6%>\$27,377; | . , | . , | [tc] | [tc] | [tc] | ĺ | , , | ĺ | į | , , , , | , | | 1 |
| | | | | 8%>\$38,004; 9.3%>\$48,029; | | | | | | | | | ; | į | | | į |
| | | | | additional 1% tax>\$1M taxable incom | e for menta | l health | | | | | | | <u> </u> | į | | | |
| | | | | [applicable for S, MFS] | | | | | | | | | ļ | | | | 1 |
| | | | | MFJ: same rates apply to income brace | cket ranges | \$14,632-\$9 | 6,058; add | 'l 1% tax>\$ | 81M | | | | ļ | | | | 1 |
| | | | | HH: same rates apply to income brack | ket ranges \$ | 314,642-\$65 | ,377; add'l | 1% tax>\$1 | M | | | | į | | | | į |
| | | | | [community property state] | | | | | | | | | į | | | | <u> </u> |
| Colorado | no | Current | Fed TI | 4.63 % of federal taxable income | sa | me as Fede | ral sa | me as Fed | eral | 5,049 | 4,089,948 | 810.04 | 19 | 205,437,450 | 41,317 | 1.99% | 28 |
| Connecticut | no | Current | Fed AGI | 3%>\$0; 5%>\$10K; 5.5%>\$50K; | - | - | \$13,000 | \$24,000 | - | 3,577 | 5,768,846 | 1,612.73 | 2 | 190,817,959 | 53,573 | 3.02% | 4 |
| | | | | 6%>\$100; 6.5%>\$200K; 6.7%>\$250K | | | | | | | | į | • | | | | 1 |
| | | | | [applicable for S, MFS] | [Combine | d standard | deduction | /personal | | | | | Ì | | | | İ |
| | | | | HH: same rates apply to | exemption | ıs; exemptio | on amount | s are | | | | | į | | | | į |
| | | | | income bracket ranges | based on s | state AGI aı | nd are pha | sed out for | | | | | į | | | | į |
| | | | | \$16K-\$400K | higher inc | ome taxpay | ers] | | | | | | ļ | i | | | 1 |
| | | | | MFJ: same rates apply to | | | | | | | | | ļ | | | | ! |
| | | | | income ranges \$20K-\$500K | | | | | | | | | • | | | | <u>!</u> |
| Delaware | no | Current | Fed AGI | 2.2%>\$2K; 3.9%>\$5K; | \$3,250 | \$6,500 | \$110 | \$220 | \$110 | 900 | 853,107 | 948.14 | 14 | 34,444,313 | 38,626 | 2.48% | 14 |
| | | | | 4.8%>\$10K; 5.2%>\$20K; | | | [tc] | [tc] | [tc] | | | | į | | | | į |
| | | | | 5.55%>\$25K; 6.95%>\$60K | | | | | | | | | ļ | ! | | | į |
| | | | | [applicable for S, HH, MFJ, MFS] | | | | | | | | | l | I I | | | <u> </u> |
| Georgia | no | 1/1/10 | Fed AGI | 1%>\$0; 2%>\$750; 3%>\$2,250; | \$2,300 | \$3,000 | \$2,700 | \$5,400 | \$3,000 | 9,713 | 7,016,412 | 722.40 | 26 | 327,892,184 | 34,081 | 2.14% | 24 |
| | | | | 4%>\$3,750; 5%>\$5,250; 6%>\$7K | | | | | | | | | } | į | | | į |
| | | | | [applicable for S] | •• | Φ=00 Φ= | | | | | | | ! | | | | į |
| | | | | MFS: same rates apply to income bra | U | | 1017 | | | | | | į | | | | į |
| | | | | MFJ, HH: same rates apply to income | e bracket ra | inges \$1K-\$ | IUK | | | | : | | ; | | | I | 1 |

TABLE 22. -Continued

| | | | | | | TABLE 2 | 22Contin | ued | | | | | | | | | |
|-----------|--------|--------------------------|---------|---------------------------------------|---|---------------|---------------|--------------------|-----------|--------------------|------------|----------------|----------|--------------|--------|----------|----------|
| | Fed- | Calcula | tion | Marginal rates | Stand | dard deduct | - | - | n | Pop- | Individual | income tax | | Personal inc | ome | Indiv | idual |
| | eral | starting | point | and tax brackets | | | s in effect f | | | ulation | | ctions | | calendar y | ear | incon | ie tax |
| | tax | Relation | | by filing status | | 2011 i | ncome year | r | | as | fiscal ye | ar 2010 | | 2009 | | colle | ctions |
| | de- | to | | for 2011 income year | | | nuary 1, 20 | | | of | | Per cap | ita | | Per | as a % | - |
| | ducti- | Federal | | [as of January 1, 2011] | Standard | d deduction | Pers | Personal exemption | | 7/1/2010 | Amount | Amount | | Amount | capita | sonal ir | icome |
| State | bility | IRC | Basis | [Refer to footnotes as applicable] | Single | Joint | Single | | Dependent | [1,000s] | [\$1,000s] | [\$] | Rank | [\$1,000s] | [\$] | [%] | Rank |
| Hawaii | no | 12/31/09 | Fed AGI | 1.4%>\$0; 3.2%>\$2,400; | \$2,000 | \$4,000 | \$1,040 | \$2,080 | \$1,040 | 1,364 | 1,527,790 | 1,120.39 | 8 | 54,785,668 | 40,681 | 2.79% | 8 |
| | | | | 5.5%>\$4,800; 6.4%>\$9,600; 6.8%>\$14 | 1,400; | | | | | | | | i | | | | į |
| | | | | 7.2%>\$19,200; 7.6%>\$24K; | | | | | | | | | ! I | | | | 1 |
| | | | | 7.9%>\$36K; 8.25%>\$48K; | | | | | | | | | <u> </u> | į | | | į |
| | | | | 9%>\$150K; 10%>\$175K; 11%>\$200K | K | | | | | | | | | | | | į |
| | | | | [applicable for S, MFS] | | | | | | | | | ! | | | | İ |
| | | | | HH: same rates apply to income brack | - | | | | | | | | i l | | | | i |
| | | | | MFJ: same rates apply to income brace | - 0 | . , | | | | | | | | | | | <u> </u> |
| Idaho | no | 1/1/11 | Fed AGI | 1.6%>\$0; 3.6%>\$1,337; | \$5,800 | \$11,600 | \$3,700 | \$7,400 | \$3,700 | 1,571 | 1,068,754 | 680.11 | 31 | 48,236,239 | 31,031 | 2.22% | 21 |
| | | | | 4.1%>\$2,675; 5.1%>\$4,013; | | | | | | | | | ! I | | | | į |
| | | | | 6.1%>\$5,351; 7.1%>\$6,689; | | | | | | | | | <u> </u> | į | | | į |
| | | | | 7.4%>\$10,034; 7.8%>\$26,759 | | | | | | | | | | | | | į |
| | | | | [applicable for S, MFS] | | | | | | | | | ! I | - | | Į. | |
| | | | | HH, MFJ: same rates apply to income | bracket r | anges \$2,67 | 5-\$53,520 | | | | | | | į | | İ | 1 |
| | | α . | E LLGI | [community property state] | | | ΦΦ 000 | \$4.000 | 42.000 | 12.042 | 0.422.244 | 524.5 0 | 2.1 | 505 444 446 | 44.050 | 1.000/ | - 21 |
| Illinois | no | Current | | 5% of FAGI with modification | - | - | +-, | \$4,000 | \$2,000 | 12,843 | 9,433,244 | | | 525,411,146 | | 1.80% | |
| Indiana | no | 1/1/10 | red AGI | 3.4% of FAGI with modification | - | * to 50 | \$1,000 | \$2,000 | \$1,000* | 6,491 | 3,868,093 | 595.95 | 32 | 215,502,883 | 33,303 | 1.79% | 32 |
| Towns | **** | 1/1/00 | Ead ACI | 0.36%>\$0; 0.72%>\$1,439; | | *plus \$1,50 | | _ | | 2.050 | 2 650 027 | 070 00 | 16 | 112 442 126 | 27.074 | 2 260/ | 17 |
| Iowa | yes | 1/1/08 | rea AGI | 2.43%>\$2,878; 4.5%>\$5,756; | \$1,830 | \$4,500 | \$40 | \$80 | \$40 | 3,050 | 2,650,037 | 868.90 | 16 | 112,442,136 | 37,074 | 2.36% | 1/ |
| | | | | 6.12%>\$12,951; | | | [tc] | [tc] | [tc] | | | | <u> </u> | i | | | į |
| | | | | 6.48%>\$21,585; 6.8%>\$28,780; | | | | | | | | | ! I | | | | ļ |
| | | | | 7.92%>\$43,170; 8.98%>\$64,755 | | | | | | | | | <u> </u> | İ | | | Ĵ |
| | | | | [applicable for S, HH, MFJ, MFS] | | | | | | | | | i l | | | | į |
| Kansas | no | Current | Fed AGI | 3.5%>\$0; 6.25%>\$15K; 6.45%>\$30K | \$3,000 | \$6,000 | \$2,250 | \$4,500 | \$2,250 | 2,859 | 2,687,542 | 939.97 | 15 | 108,340,102 | 38.246 | 2.48% | 13 |
| ixansas | по | Current | rea noi | [applicable for S, HH, MFS] | Ψ5,000 | ψ0,000 | Ψ2,250 | Ψ4,500 | Ψ2,250 | 2,000 | 2,007,542 | 757.71 | 1.5 | 100,540,102 | 30,240 | 2.40 /0 | 13 |
| | | | | MFJ: same rates apply to income brace | | | į | ! | | 1 1 <u>1</u> | | į | | | | | |
| Kentucky | no | 12/31/06 | Fed AGI | 2%>\$0; 3%>\$3K; 4%>\$4K; | \$2,240 | \$4,480 | \$20 | \$40 | \$20 | 4,346 | 3,154,488 | 725.79 | 25 | 137,958,755 | 31,957 | 2.29% | 18 |
| · | | | | 5%>\$5K; 5.8%>\$8K; 6%>\$75K | . , | . , | [tc] | [tc] | [tc] | ĺ | , , | | <u> </u> | , , | , | | Î |
| | | | | [applicable for S, HH, MFJ, MFS] | FSTC ba | sed on MG | | | | | | | į | | | | į |
| | | for qualifying taxpayers | | | | | | | | | | | ! I | | | | 1 |
| Louisiana | yes | Current | Fed AG | 2%>\$0; | - | | \$4,500 | \$9,000 | \$1,000 | 4,544 | 2,286,500 | 503.17 | 36 | 162,402,480 | 36,157 | 1.41% | 39 |
| | | | | 4%>\$12,500; | [standard | l deduction | and person | nal | | | | | i | | | | į |
| | | | | 6%>\$50K | [standard deduction and personal exemptions combined] | | | | | | | | | | | | Ī |
| | | | | [applicable for S, HH, MFS] | | | | | | | | | i | j | | | į |
| | | | | MFJ: same rates apply to income brace | cket ranges | s \$25K-\$100 |)K | | | | | | | İ | | | į |
| | | | | [community property state] | | | | | | | | | | | | | <u> </u> |
| Maine | no | 12/31/10 | Fed AGI | 2%>\$0; 4.5%>\$4,999; | \$5,800 | \$9,650 | \$2,850 | \$5,700 | \$2,850 | 1,328 | 1,303,370 | 981.77 | 12 | 47,941,898 | 36,058 | 2.72% | 10 |
| | | | | 7%>\$9,949; 8.5%>\$19,949 | | | | | | | | | | i | | | į |
| | | | | [applicable for S, MFS] | | | | | | | | | ! l | Ì | | | į |
| | | | | HH: same rates apply to income brack | | | | | | | | | <u> </u> | i | | | į |
| | | | | MFJ: same rates apply to income brace | | | | | | | | | | | | | <u> </u> |
| Maryland | no | Current | Fed AGI | 2%>\$0; 3%>\$1K; | \$1,500- | | \$3,200 | \$6,400 | \$3,200 | 5,786 | 6,200,292 | 1,071.61 | 10 | 273,193,372 | 47,674 | 2.27% | 19 |
| | | | | 4%>\$2K; 4.75%>\$3K; | \$2,000 | \$4,000 | | | | | | | i I | | | | į |
| | | | | 5%>\$150K; 5.25%>\$300K; | - | l deduction: | | | | | | | | | | | 1 |
| | | | | 5.5%>\$500K | | imum & ma | | | | | | | į | | | | į |
| | | | | [applicable for S, MFS] | | filing status | | | | | | | | ļ | | | 1 |
| | | | | Similar rate/bracket structures | - | n amounts a | - | _ | | | | | ! l | į | | | Į. |
| | | | | apply to MFJ/HH except for | _ | tatus/incom | | | | | | | <u> </u> | i | | | į |
| | | | | 2 brackets:5%>\$200K; 5.25%>\$350K | aecime fo | or AGI level | is > \$100K] | | | | } | | ; l | 1 | | I | ł |

TABLE 22. -Continued

| | | ~ | | | 1 | | 2Conun | | | _ | | | | | | | |
|--------------------|--|-----------|------------|--|---|--------------|---------------|--------------|-----------|----------|------------|------------|----------|---------------------------------------|--------|----------|----------|
| | Fed- | Calcula | | Marginal rates | Stand | | - | al exemptio | n | Pop- | | income tax | | Personal inc | | Indivi | |
| | eral | starting | point | and tax brackets | | | s in effect f | | | ulation | collec | | | calendar y | ear | incom | |
| | tax | Relation | | by filing status | | | ncome year | | | as of | fiscal ye | | | 2009 | | collec | |
| | de- | to | | for 2011 income year | [as of January 1, 2011] Standard deduction Personal exemption | | | | | | A | Per capi | ita | | Per | as a % o | - |
| G | ducti- | Federal | . . | [as of January 1, 2011] | | | | | | 7/1/2010 | Amount | Amount | L , . | Amount | capita | sonal in | |
| State | bility | IRC | Basis | [Refer to footnotes as applicable] | Single | Joint | Single | | Dependent | | [\$1,000s] | [\$] | Rank | [\$1,000s] | [\$] | [%] | Rank |
| Massachu- setts | no | 1/1/05 | GI | 5.3% or 12% (short-term capital gains) | - | - | \$4,400 | \$8,800 | \$1,000 | 6,557 | 10,128,035 | 1,544.55 | 3 | 324,680,171 | 49,816 | 3.12% | 3 |
| Michigan | no | Current | Fod ACI | 4.35% of FAGI with modification | | | \$3,600 | \$7,200 | \$3,600* | 9,878 | 5,488,962 | 555.70 | 34 | 331,846,696 | 33,514 | 1.65% | 35 |
| Michigan | 110 | [optional | rtu AGI | 4.55 /0 of FAGI with mounication | - | *nlue \$60 | 00 for each | . , | φυ,σου | 2,070 | 3,400,702 | 333.70 | 34 | 331,040,070 | 33,314 | 1.05 /0 | 33 |
| | | 1/1/1996] | | | | pius ψου | o for cacif | cinu < 10 | | | | | ! | į | | | į |
| Minnesota | no | 3/18/10 | Fed TI | 5.35%>\$0; 7.05%>\$23,100; | \$5,800 | \$9,650 | \$3,700 | \$7,400 | \$3,700 | 5,311 | 6,458,111 | 1,216.08 | 6 | 217,704,595 | 41,223 | 2.97% | 6 |
| | | | | 7.85%>\$75,890 | . , | exemption/ | . , | . , | , , , , , | - ,- | -,, | , | | , , , , , , | , - | | i |
| | [applicable for S] as allowed by IRC] | | | | | | | | | | | | ! | | | | i |
| | HH: same rates apply to income bracket ranges \$28,440-\$114,291 | | | | | | | | | | | | | į | | | 1 |
| | | | | MFJ: same rates apply to income bra | | | | | | | | | | | | | İ |
| | | | | MFS: same rates apply to income bra | cket ranges | \$16,890-\$6 | 57,091 | | | | | | ! | | | | i |
| Mississippi | no | - | GI | 3%>\$0; 4%>\$5K; 5% >\$10K | \$2,300 | \$4,600 | \$6,000 | \$12,000 | \$1,500 | 2,970 | 1,352,481 | 455.38 | 39 | 88,779,546 | 30,006 | 1.52% | 36 |
| | | | | [applicable for S, HH, MFJ, MFS] | | | | | | | | | | | | | <u> </u> |
| Missouri | yes+ | Current | Fed AGI | 1.5%>\$0; 2%>\$1K; 2.5%>\$2K; | \$5,800 | \$11,600 | \$2,100 | \$4,200 | \$1,200 | 5,996 | 4,326,507 | 721.54 | 27 | 216,049,019 | 36,243 | 2.00% | 27 |
| | | | | 3%>\$3K; 3.5%>\$4K; | [standard | deduction | amounts a | s allowed | | | | | i | | | | i |
| | | | | 4%>\$5K; 4.5%>\$6K; 5%>\$7K; | by IRC] | | | | | | | | <u> </u> | | | | i |
| | | | | 5.5%>\$8K; 6%>\$9K | | | | | | | | | | į | | | į |
| | | | | [applicable for S, HH, MFJ, MFS] | | | | | | | | | | | | | <u>i</u> |
| Montana | no | Current | Fed AGI | 1%>\$0; 2%>\$2,700; 3%>\$4,700; | \$1,820- | \$3,640- | \$2,110 | \$4,220 | \$2,110 | 991 | 714,814 | 721.38 | 28 | 33,168,003 | 33,708 | 2.16% | 23 |
| | | | | 4%>\$7,200; 5%>\$9,700; | \$4,110* | \$8,220* | | | | | | | | į | | | į |
| | | | | 6%>\$12,500; 6.9%>\$16K | | | | , . | | | | | i | | | | i |
| | | | | [applicable for S, HH, MFJ, MFS] | - | | | um/maxim | um | | | | <u> </u> | | | | i |
| Ni-lana alaa | | C4 | E-1 ACI | 2.5(0/ | | as shown] | | \$226 | ¢110 | 1 020 | 1 514 021 | 927.59 | 10 | 70 072 172 | 20.655 | 2.160/ | 22 |
| Nebraska | no | Current | rea AGI | 2.56%>\$0; 3.57%>\$2,400; | \$5,450 | \$10,900 | \$118 | \$236 | \$118 | 1,830 | 1,514,831 | 827.58 | 18 | 70,072,173 | 38,057 | 2.16% | 22 |
| | | | | 5.12%>\$17,500; 6.84%>\$27K [applicable for S, MFS] | | | [tc] | [tc] | [tc] | | | | ! | | | | į |
| | | | | HH: same rates apply to income | ••• | | | | | | | | | Î | | | ł |
| | | | | bracket ranges \$4,500-\$40K | | | | | | | | | | | | | į |
| | | | | MFJ: same rates apply to income | | | | | | | | | | | | | i |
| | | | | bracket ranges \$4,800-\$54K | | | | | | | | | ! | | | | į |
| New Hamp- | no | | GI | 5% applies to interest/dividend | - | - | \$2,400 | \$4,800 | - | 1,317 | 82,365 | 62.55 | 42 | 55,858,973 | 42,443 | 0.15% | 42 |
| shire | | | _ | income | | | . , | . , | | ,- | - , | | i I | | , - | | İ |
| New Jersey | no | | GI | 1.4%>\$0; 1.75%>\$20K; | - | - | \$1,000 | \$2,000 | \$1,500 | 8,802 | 10,322,943 | 1,172.85 | 7 | 433,996,947 | 49,568 | 2.38% | 16 |
| • | | | | 3.5%>\$35K; 5.525%>\$40K; | | | | | | , | | ŕ | <u> </u> | , , , , , , , , , , , , , , , , , , , | , | | į. |
| | | | | 6.37%>\$75K; 8.97%>\$500K | | | | | | | | | i I | | | | i |
| | | | | [applicable for S, MFS/CUFS] | | | | | | | | | ! | | | | į |
| | | | | 1.4%>\$0; 1.75%>\$20K; | ••· | | | | | | | | <u> </u> | į | | | į. |
| | | | | 2.45%>\$50K; 3.5%>\$70K; 5.525%>\$ | 80K; | | | | | | | | <u> </u> | | | | İ |
| | | | | 6.37%>\$150K; 8.97%>\$500K | | | | | | | | | ! | | | | i |
| | | | | [applicable for HH, MFJ/CUFJ] | | | | | | | | | | ĺ | | | <u> </u> |
| New Mexico | no | Current | Fed AGI | 1.7%>\$0; 3.2%>\$5,500; | . , | \$11,600 | \$3,700 | \$7,400 | \$3,700 | 2,066 | 956,600 | 463.04 | 38 | 65,980,486 | 32,394 | 1.45% | 38 |
| | | | | 4.7%>\$11K; 4.9%>\$16K; | | exemption/ | | | | | | | | | | | į |
| | | | | [applicable for S] | | | - | ity property | state] | | | | <u> </u> | į | | | į |
| | | | | MFJ, HH: same rates apply to income | | 0 | | | | | | | <u> </u> | ļ | | | i |
| | | | | MFS: same rates apply to income bra | cket ranges | \$4K-\$12K | | | | I I | | | i I | ł | | l i | i |
| | | | | | | | | | | | | | | | | | |

TABLE 22. -Continued

| - | | | | | T a. | | 2Conun | | | | | | | | | | |
|------------|--------|----------|---------|---------------------------------------|--------------------|-----------------------|----------------|------------|----------------|----------|------------|------------|------|---------------------------------------|---------|-----------|--------|
| | Fed- | Calcula | | Marginal rates | Stand | lard deduct | - | - | n | Pop- | | income tax | | Personal inc | Individ | | |
| | eral | starting | point | and tax brackets | | | s in effect f | | | ulation | collec | | | calendar y | ear | income | |
| | tax | Relation | | by filing status | | 2011 i | ncome year | r | | as | fiscal ye | ar 2010 | | 2009 | | collect | ions |
| | de- | to | | for 2011 income year | | | nuary 1, 20 | | | of | | Per capita | | | Per | as a % o | f per- |
| | ducti- | Federal | | [as of January 1, 2011] | Standard | l deduction | Perso | onal exemp | | 7/1/2010 | Amount | Amount | | Amount | capita | sonal inc | come |
| State | bility | IRC | 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 | 19,392 | 34,751,382 | 1,792.02 | 1 | 901,615,996 | 46,699 | 3.85% | 1 |
| | | | | 5.9%>\$13K; 6.85%>\$20K; | | | | | | | | | | | | | |
| | | | | 7.85%>\$200K; 8.97%>\$500K | | | | | | | | | | į | | i | |
| | | | | [applicable for S, MFS] | | | | | | | | | | ļ | | | |
| | | | | HH: same rates apply to income brac | ket ranges | \$11K-\$500F | K | | | | | | | į | | | |
| | | | | MFJ: same rates apply to income bra | cket ranges | \$16K-\$500 |)K | | | | | | | | | | |
| North | no | 1/1/11 | Fed TI | 6%>\$0; 7%>\$12,750; | \$3,000 | \$6,000 | \$2,500* | \$5,000* | \$2,500* | 9,562 | 9,133,689 | 955.25 | 13 | 322,307,163 | 34,108 | 2.83% | 7 |
| Carolina | | | | 7.75%>\$60K (S) | *[\$2K-S/I | D (\$4K-M) i | | | mount | | , , | | | , , , , , , , , , , , , , , , , , , , | , | | |
| | | | | 6%>\$0; 7%>\$21,250; | for filing | | | | | | | | | į | | l i | |
| | | | | 7.75%>\$100K (MFJ/OW) | MFJ-\$1 | 00K; HH-\$8 | 80K: S-\$60 | K: MFS-\$5 | 0 K 1 | | | | | ! ! | | | |
| | | | | 6%>\$0; 7%>\$17K; | | , | , | , -: | , | | | | | į | | l i | |
| | | | | 7.75%>\$80K (HH) | | | | | | | | | | | | | |
| | | | | 6%>\$0; 7%>\$10,625; | ••• | | | | | | | | | į | | | |
| | | | | 7.75%>\$50K (MFS) | | | | | | | | | | | | | |
| North | yes | Current | Fed TI | 1.51%>\$0; 2.82%>\$34,500; | \$5,800 | \$11,600 | \$3,700 | \$7,400 | \$3,700 | 674 | 303,764 | 450.36 | 40 | 26,361,749 | 39,644 | 1.15% | 40 |
| Dakota | yes | Current | rea 11 | 3.13%>\$83,600; 3.63%>\$174,400; | . , | exemption/ | | . , | ψ3,700 | 0/4 | 303,704 | 450.50 | 40 | 20,501,745 | 32,044 | 1.15 /0 | -10 |
| Dakota | | | | 3.99%>\$379,150 | as allowed | - | deduction | amounts | | | | | | į | | | |
| | | | | [applicable for S] | as anowe | u by IKC ₁ | | | | | | | | ! | | | |
| | | | | HH: same rates apply to income brack | rot rongos \$ | 46 250 \$370 | 0 150 | | | | | | | į | | | |
| | | | | MFJ: same rates apply to income brace | _ | | * | | | | | | | | | | |
| | | | | MFS: same rates apply to income brace | 0 | . , . | , | | | | | | | į | | l i | |
| Ohio | | 12/15/10 | Eod ACI | 0.587%>\$0; 1.174%>\$5,100; | cket ranges | \$20,00U-\$1 | \$1,600 | \$3,200 | ¢1.600 | 11,536 | 7,886,802 | 683.66 | 30 | 405,184,176 | 25 145 | 1.95% | 29 |
| Ohio | no | 12/13/10 | reu AGI | 2.348%>\$10,200; 2.935%>\$15,350; | - | - | [plus addi | | \$1,600 | 11,550 | 7,000,002 | 003.00 | 30 | 403,104,170 | 33,143 | 1.95 70 | . 29 |
| | | | | | | | | | | | | | | ļ | | | |
| | | | | 3.521%>\$20,450; 4.109%>\$40,850; | | | tax credit | - | | | | | | į | | | |
| | | | | 4.695%>\$81,650; 5.451%>\$102,100; | | | exemption | l] | | | | | | | | | |
| | | | | 5.925%>\$204,200 | | | | | | | i | i | | į | | İ | |
| 011.1 | | | ELLOI | [applicable for S, HH, MFJ, MFS] | Φ. Τ. Ο.Ο.Ο. | φ11 coo | \$1,000 | Φ2.000 | \$1,000 | 2.7(2 | 2 22 4 502 | F01 42 | 22 | 126 412 117 | 24.004 | 1.5(0/ | - 22 |
| Oklahoma | no | Current | red AGI | 0.5%>\$0; 1%>\$1K; | \$5,800 | \$11,600 | \$1,000 | \$2,000 | \$1,000 | 3,762 | 2,224,783 | 591.43 | 33 | 126,412,117 | 34,004 | 1.76% | 33 |
| | | | | 2%>\$2,500; 3%>\$3,750; | | | | | | | | | | | | | |
| | | | | 4%>\$4,900; 5%>\$7,200; | | | | | | | | | | i | | i | |
| | | | | 5.5%>\$8,700 | | | | | | | | | | į | | | |
| | | | | [applicable for S, MFS] | ••• | | | | | | | | | į | | l | |
| | | | | HH, MFJ: same rates apply to income | | | | | | | | | | | | | |
| Oregon | yes+ | 12/31/09 | Fed AGI | 5%>\$0; 7%>\$2K; 9%>\$5K; | \$1,945 | \$3,895 | \$177 | \$354 | \$177 | 3,839 | 4,945,538 | 1,288.25 | 4 | 135,474,469 | 35,571 | 3.65% | 2 |
| | | | | 10.8%>\$125K; 11%>\$250K | | | [tc] | [tc] | [tc] | | | | | į | | | |
| | | | | [applicable for S, MFS] | ••• | | | | | | | | | i | | l į | |
| | | | | HH, MFJ: same rates apply to income | e bracket ra | anges \$4K-\$ | \$500K | | | | | | | | | | |
| Pennsylva- | no | - | GI | 3.07% | - | - | - | - | - | 12,710 | 9,352,287 | 735.84 | 23 | 499,330,513 | 39,420 | 1.87% | 30 |
| nia | | | | | | | | | | | | | | Ī | | | |
| Rhode | no | Current | Fed AGI | 3.75%>\$0; 4.75%>\$55K; | \$7,500 | \$15,000 | \$3,500 | \$7,000 | \$3,500 | 1,053 | 909,674 | 863.98 | 17 | 42,889,454 | 40,706 | 2.12% | 25 |
| Island | | | | 5.99%>\$125K | | | | | | | | | | į | | l | |
| | | | | [applicable for S, HH, MFJ, MFS] | | | | | | | | | | | | | |
| South | no | 12/31/09 | Fed TI | 3%>\$2,760; 4%>\$5,520; | | \$11,600 | \$3,700 | \$7,400 | \$3,700 | 4,636 | 2,182,909 | 470.83 | 37 | 145,249,286 | 31,646 | 1.50% | 37 |
| Carolina | | | | 5%>\$8,280; 6%>\$11,040; | [personal | exemption/ | deduction : | amounts | | | | | | | | | |
| | | | | 7%>\$13,800 | as allowed by IRC] | | | | | | | | | | | | |
| | | | | [applicable for S, HH, MFJ, MFS] | | | | | | | | | | ! ! | | | |
| | | | | | | | | | | | - | • | | - | | • | |

TABLE 22. -Continued

| | Fed- | Calcula | tion | Marginal rates | Standard deduction/personal exemption | | | | | | Individual income tax | | | Personal inc | Indivi | dual | |
|---------------|--------|---------------|------------|--|---------------------------------------|-------------|----------------|-------------|-----------|----------|-----------------------|---------------------|----------|---------------|------------------------|--------------------|---------------|
| | eral | starting | point | and tax brackets | | amounts | in effect f | or | | ulation | collec | ctions | | calendar y | ear | incom | e tax |
| | tax | Relation | | by filing status | | 2011 in | come year | | | as | fiscal ye | ar 2010 | | 2009 | | collect | tions |
| | de- | to | | for 2011 income year | | [as of Jan | uary 1, 20 | 11] | | of | | Per capi | ita | | Per | as a % o | of per- |
| | ducti- | Federal | | [as of January 1, 2011] | Standard d | leduction | Perso | onal exemp | | 7/1/2010 | Amount | Amount | | Amount | capita | sonal inc | come |
| State | bility | IRC | Basis | [Refer to footnotes as applicable] | Single | Joint | Single | Married | Dependent | [1,000s] | [\$1,000s] | [\$] | Rank | [\$1,000s] | [\$] | [%] | Rank |
| Tennessee | no | - | Certain | 6% applies to interest/dividend | - | - | \$1,250 | \$2,500 | - | 6,357 | 172,459 | 27.13 | 43 | 213,155,957 | 33,802 | 0.08% | 43 |
| | | | dividends, | income. | | | | | | | | | i | | | | İ |
| | | | interest | | | | | | | | | | ! | | | | 1 |
| | | | income | | | | | | | | | | | | | | <u> </u> |
| Utah | no | Current | Fed AGI | | \$5,800* | . , | \$2,775* | \$5,550* | \$2,775* | 2,776 | 2,104,641 | 758.03 | 22 | 86,838,578 | 31,886 | 2.42% | 15 |
| | | | | *Tax credit of 6% incorporates the mo | | | | | | | | | ! | | | | <u>i</u> ! |
| | | | | exemption (3/4 of federal allowance) a | | deduction | or itemize | d deductior | s. | | | | i I | | | | İ |
| | | | | Credit is phased out according to inco | | | | | | | | | | | | | <u> </u> |
| Vermont | no | 1/1/09 | Fed TI | 3.55%>\$0; 6.8%>\$34,500; | . , | \$11,600 | \$3,700 | \$7,400 | \$3,700 | 626 | 489,107 | 781.37 | 20 | 24,273,382 | 38,849 | 2.01% | 26 |
| | | | | 7.8%>\$83,600; 8.8%>\$174,400; | [personal ex | - | deduction a | amounts | | | | | ! I | | | | İ |
| | | | | 8.95%>\$379,150 | as allowed l | oy IRC] | | | | | | | <u> </u> | | | | į |
| | | | | [applicable for S] | | | | | | | | | | | | | į |
| | | | | HH: same rates apply to income brac | | , | / | | | | | | ! I | | | | į |
| | | | | MFJ/CUFJ: same rates apply to income | | | | | | | | | i I | | | | İ |
| | | | | MFS/CUFS: same rates apply to inco | | , | | | | | | | | | | | <u> </u> |
| Virginia | no | 1/22/10 | Fed AGI | 2%>\$0; 3%>\$3K; | \$3,000 | \$6,000 | \$930 | \$1,860 | \$930 | 8,025 | 8,659,470 | 1,079.11 | 9 | 342,297,555 | 43,187 | 2.53% | 11 |
| | | | | 5%>\$5K; 5.75%>\$17K | | | | | | | | | ! I | | | | į |
| | | | | [applicable for S, HH, MFJ, MFS] | | | | | | | | | | | | | <u> </u> |
| West | no | 1/1/10 | Fed AGI | 3%>\$0; 4%>\$10K; 4.5%>\$25K; | - | - | \$2,000 | \$4,000 | \$2,000 | 1,854 | 1,446,852 | 780.41 | 21 | 57,419,415 | 31,075 | 2.52% | 12 |
| Virginia | | | | 6%>\$40K; 6.5%>\$60K | | | [\$500 for (| exemption (| s] | | | | <u> </u> | | | | į |
| | | | | [applicable for S, HH, MFJ] | · . | | | | | | | | i | | | | İ |
| | | | | MFS: same rates apply to income brace | | | | | | | | | | | | | <u> </u> |
| Wisconsin | no | 12/31/08 | Fed AGI | 4.6%>\$0; 6.15%>\$10,180; | \$9,300 | . / | \$700 | \$1,400 | \$700 | 5,691 | 5,791,991 | 1,017.74 | 11 | 209,347,374 | 36,927 | 2.77% | 9 |
| | | | | 6.50%>\$20,360; 6.75%>\$152,740; | [deduction] | - | | 0 | | | | | ! I | | | | İ |
| | | | | 7.75%>\$224,210 | filers at \$92 | ,000; joint | t filers at \$ | 104,691] | | | | | <u> </u> | | | | į |
| | | | | [applicable for S, HH] | | | | | | | | | | | | | į |
| | | | | MFJ: same rates apply to income bra | | | | | | | | | ! l | | | | İ |
| | | | | MFS: same rates apply to income bra | cket ranges \$ | 6,790-\$149 | 9,470 | | | | | | i I | | | | i |
| - | | | | [community property state] | | | | | | | | | ├ | | | | — |
| Total 43 star | | to totale due | | | | | | | | 253,101 | 236,352,511 | 933.83 ^a | - | 9,812,964,463 | 39,047.72 ^a | 2.41% ^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, 2010 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, 2009 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, Population Division. Table ST-EST00INT-01 -Intercensal Estimates of the Resident Population for the States: July 1, 2010, September 28, 2011 release.

U.S. Census Bureau, Governments Division. State Government Tax Collections: 2010, March 23, 2011 release.

Bureau of Economic Analysis. Table SA1-3, Regional Economic Information System, September 22, 2011 release.

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

^aWeighted average computations based on tax collection, personal income, and population totals for the 43 states levying a tax on personal income.

⁺Missouri and Oregon allow federal tax deductibility with limited deductions.