

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 2012 income year [as of January 1, 2012] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2012 income year [as of January 1, 2012]					Population as of 7/1/2013 [1,000s]	Individual income tax collections fiscal year 2013*			Personal income calendar year 2012		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				
Alabama	yes	Current, NA	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*	4,834	3,202,520	662.50	37	173,149,657	35,942	1.85%	35
Arizona	no	1/1/12	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]	\$4,833	\$9,665	\$2,100	\$4,200	\$2,300	6,635	3,397,707	512.09	41	239,929,270	36,624	1.42%	41
Arkansas	no	1/1/11, [limited]	GI	1%>\$0; 2.5%>\$4,099; 3.5%>\$8,199; 4.5%>\$12,199; 6%>\$20,399; 7%>\$33,999 [applicable for S, HH, MFJ, MFS]	\$2,000	\$4,000	\$23 [tc]	\$46 [tc]	\$23 [tc]	2,959	2,649,577	895.50	25	107,443,010	36,423	2.47%	20
California	no	1/1/09, [modified]	Fed AGI	1%>\$0; 2%>\$7,455; 4%>\$17,676; 6%>\$27,897; 8%>\$38,726; 9.3%>\$48,942; 10.3%>\$250K; 11.3%>\$300K; 12.3%>\$500K additional 1% tax>\$1M taxable income for mental health [applicable for S, MFS] MFJ: same rates apply to income bracket ranges \$14,910-\$1M; add'l 1% tax>\$1M HH: same rates apply to income bracket ranges \$14,920-\$680K; add'l 1% tax>\$1M [community property state]	\$3,841	\$7,682	\$104 [tc]	\$208 [tc]	\$321 [tc]	38,431	66,809,000	1,738.40	4	1,805,193,769	47,505	3.70%	3
Colorado	no	Current	Fed TI	4.63% of federal taxable income	\$5,950	\$11,900	\$3,800	\$7,600	\$3,800	5,272	5,528,485	1,048.63	19	240,349,703	46,315	2.30%	27
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	-	-	\$14,500	\$24,000	-	3,599	7,811,949	2,170.38	1	216,308,449	60,223	3.61%	4
Delaware	no	Current, [modified]	Fed AGI	2.2%>\$2K; 3.9%>\$5K; 4.8%>\$10K; 5.2%>\$20K; 5.55%>\$25K; 6.75%>\$60K [applicable for S, HH, MFJ, MFS]	\$3,250	\$6,500	\$110 [tc]	\$220 [tc]	\$110 [tc]	925	1,130,501	1,221.85	13	40,378,899	44,031	2.80%	11
Georgia	no	1/3/13	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	9,995	8,772,227	877.68	28	369,149,416	37,229	2.38%	23

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2012 income year [as of January 1, 2012] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2012 income year [as of January 1, 2012]					Population as of 7/1/2013 [1,000s]	Individual income tax collections fiscal year 2013*			Personal income calendar year 2012		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	12/31/11 [exceptions]	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	1,409	1,735,718	1,231.89	12	61,967,663	44,578	2.80%	10
Idaho	no	1/1/12	Fed AGI	1.6%>\$0; 3.6%>\$1,379; 4.1%>\$2,759; 5.1%>\$4,139; 6.1%>\$5,519; 7.1%>\$6,899; 7.4%>\$10,349 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2,759-\$20,699 [community property state]	\$5,950	\$11,900	\$3,800	\$7,600	\$3,800	1,613	1,292,562	801.42	33	56,071,934	35,142	2.31%	26
Illinois	no	Current	Fed AGI	5% of FAGI with modification	-	-	\$2,050	\$4,100	\$2,050	12,891	16,538,662	1,283.01	10	592,056,538	46,009	2.79%	12
Indiana	no	1/1/11	Fed AGI	3.4% of FAGI with modification	-	-	\$1,000	\$2,000	\$1,000*	6,571	4,972,810	756.81	35	249,326,268	38,136	1.99%	33
Iowa	yes	1/1/12	Fed AGI	0.36%>\$0; 0.72%>\$1,469; 2.43%>\$2,938; 4.5%>\$5,876; 6.12%>\$13,221; 6.48%>\$22,035; 6.8%>\$29,380; 7.92%>\$44,070; 8.98%>\$66,105 [applicable for S, HH, MFJ, MFS]	\$1,860	\$4,590	\$40 [tc]	\$80 [tc]	\$40 [tc]	3,092	3,436,758	1,111.38	17	135,345,650	44,014	2.54%	17
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	2,896	2,956,588	1,020.99	22	125,167,639	43,380	2.36%	25
Kentucky	no	12/31/06 [exceptions]	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	\$2,290	\$4,580	\$20 [tc]	\$40 [tc]	\$20 [tc]	4,400	3,722,964	846.21	30	157,043,042	35,857	2.37%	24
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	4,629	2,739,983	591.88	38	186,923,116	40,617	1.47%	40
Maine	no	12/31/11	Fed AGI	2%>\$0; 4.5%>\$5,099; 7%>\$10,149; 8.5%>\$ 20,349 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$7,649-\$30,499 MFJ: same rates apply to income bracket ranges \$10,199-\$40,699	\$5,950	\$11,900	\$2,850	\$5,700	\$2,850	1,329	1,531,504	1,152.63	14	52,957,962	39,863	2.89%	9
Maryland	no	Current	Fed AGI	2%>\$0; 3%>\$1K; 4%>\$2K; 4.75%>\$3K; 5%>\$100K; 5.25%>\$125K; 5.5%>\$150K; 5.75%>\$250K [applicable for S, MFS] Similar rate/bracket structures apply to MFJ/HH except: 5%>\$150K; 5.25%>\$175K; 5.5%>\$225K; 5.75%>\$300K	\$1,500- \$2,000	\$3,000- \$4,000	\$3,200	\$6,400	\$3,200	5,939	7,693,324	1,295.45	9	315,775,620	53,659	2.44%	21

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2012 income year [as of January 1, 2012] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2012 income year [as of January 1, 2012]					Population of 7/1/2013 [1,000s]	Individual income tax collections fiscal year 2013*			Personal income calendar year 2012		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				
Massachusetts	no	1/1/05	Fed GI	5.25% or 12% (short-term capital gains)	-	-	\$4,400	\$8,800	\$1,000	6,709	12,876,192	1,919.28	3	376,874,198	56,713	3.42%	6
Michigan	no	Current [optional 1/1/1996]	Fed AGI	4.35% of FAGI with modification [4.25% effective 10/1/12]	-	-	\$3,700	\$7,400	\$3,700*	9,898	8,239,086	832.38	32	381,314,253	38,585	2.16%	30
Minnesota	no	4/14/11	Fed TI	5.35%>\$0; 7.05%>\$23,670; 7.85%>\$77,730 [applicable for S] HH: same rates apply to income bracket ranges \$29,130-\$117,060 MFJ: same rates apply to income bracket ranges \$34,590-\$137,430 MFS: same rates apply to income bracket ranges \$17,300-\$68,720	\$5,950	\$9,900	\$3,800	\$7,600	\$3,800	5,422	8,950,755	1,650.80	5	254,870,154	47,377	3.51%	5
Mississippi	no	Current NA	GI	3%>\$0; 4%>\$5K; 5%>\$10K [applicable for S, HH, MFJ, MFS]	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500	2,992	1,755,424	586.67	39	99,885,857	33,446	1.76%	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]	\$5,950	\$11,900	\$2,100	\$4,200	\$1,200	6,045	5,380,651	890.11	26	240,578,337	39,933	2.24%	29
Montana	yes+	Current	Fed AGI	1%>\$0; 2%>\$2,700; 3%>\$4,800; 4%>\$7,300; 5%>\$9,900; 6%>\$12,700; 6.9%>\$16,400 [applicable for S, HH, MFJ, MFS]	\$1,860- \$4,200*	\$3,720- \$8,400*	\$2,240	\$4,480	\$2,240	1,015	1,045,500	1,030.19	21	39,357,161	39,142	2.66%	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	\$5,950	\$11,900	\$123 [tc]	\$246 [tc]	\$123 [tc]	1,869	2,101,694	1,124.52	15	85,187,389	45,914	2.47%	19
New Hampshire	no	12/31/00	GI	5% applies to interest/dividend income	-	-	\$2,400	\$4,800	-	1,323	99,027	74.87	42	66,155,442	50,056	0.15%	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] HH: same rates apply to income bracket ranges \$4,500-\$40K MFJ: same rates apply to income bracket ranges \$4,800-\$54K	-	-	\$1,000	\$2,000	\$1,500	8,912	12,108,615	1,358.76	7	487,127,416	54,932	2.49%	18
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]	\$5,950	\$11,900	\$3,800	\$7,600	\$3,800	2,087	1,222,245	585.68	40	74,601,613	35,805	1.64%	38

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2012 income year [as of January 1, 2012] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2012 income year [as of January 1, 2012]					Population as of 7/1/2013 [1,000s]	Individual income tax collections fiscal year 2013*			Personal income calendar year 2012		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	-	6,497	262,842	40.45	43	251,752,374	39,002	0.10%	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.	\$5,950*	\$11,900*	\$2,850*	\$5,700*	\$2,850*	2,903	2,852,088	982.53	23	102,464,241	35,891	2.78%	13
Vermont	no	1/1/11	Fed TI	3.55%>\$0; 6.8%>\$35,350; 7.8%>\$85,650; 8.8%>\$178,650; 8.95%>\$388,350 [applicable for S] HH: same rates apply to income bracket ranges \$47,350-\$388,350 MFJ/CUFJ: same rates apply to income bracket ranges \$59,050-\$388,350 MFS/CUFS: same rates apply to income bracket ranges \$29,525-\$194,175	\$5,950	\$11,900	\$3,800	\$7,600	\$3,800	627	663,027	1,057.70	18	27,818,999	44,443	2.38%	22
Virginia	no	1/2/13	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	8,270	10,900,860	1,318.07	8	398,811,659	48,715	2.73%	15
West Virginia	no	12/31/11	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	1,854	1,795,947	968.90	24	65,244,567	35,140	2.75%	14
Wisconsin	no	12/31/10	Fed AGI	4.6%>\$0; 6.15%>\$10,570; 6.50%>\$21,130; 6.75%>\$158,500; 7.75%>\$232,660 [applicable for S, HH] MFJ: same rates apply to income bracket ranges \$14,090-\$310,210 MFS: same rates apply to income bracket ranges \$7,040-\$155,110 [community property state]	\$9,760	\$17,580	\$700	\$1,400	\$700	5,743	7,227,690	1,258.53	11	243,147,894	42,475	2.97%	7
Total 43 states										257,811	309,736,583	1,201.41 ^a	-	11,367,121,426	44,391 ^a	2.72% ^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, 2013 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, 2012 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-EST2014-01* -Annual Estimates of the Resident Population for the States: July 1, 2013, December 2014 release.

U.S. Census Bureau, 2013 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 8, 2014 release, April 16, 2015 update.

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

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