

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 2013 tax year [as of January 1, 2013] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2013 tax year [as of January 1, 2013]					Population as of 7/1/2014 [1,000s]	Individual income tax collections fiscal year 2014†			Personal income calendar year 2013		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				
							Single	Joint	Single		Married	Dependent					
Alabama	yes	Current [specific provisions adopted]	State AGI	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	\$300-\$1,000*	4,846	3,206,583	661.64	37	174,876,574	36,176	1.83%	34
Arizona	no	1/3/13	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]	\$4,945	\$9,883	\$2,100	\$4,200	\$2,300	6,729	3,462,413	514.57	41	243,656,863	36,723	1.42%	40
Arkansas	no	Various [specific provisions adopted]	State AGI	1%>\$0; 2.5%>\$4,199; 3.5%>\$8,299; 4.5%>\$12,399; 6%>\$20,699; 7%>\$34,599 [applicable for S, HH, MFJ, MFS]	\$2,000	\$4,000	\$26 [tc]	\$52 [tc]	\$26 [tc]	2,967	2,602,160	877.08	26	108,080,656	36,529	2.41%	20
California	no	1/1/09 [as amended]	Fed AGI	1%>\$0; 2%>\$7,582; 4%>\$17,976; 6%>\$28,371; 8%>\$39,384; 9.3%>\$49,774; 10.3%>\$254,250; 11.3%>\$305,100; 12.3%>\$508,500 additional 1% tax>\$1M taxable income for mental health [applicable for S, MFS] MFJ: same rates apply to income bracket ranges \$15,164-\$1,017,000; add'l 1% tax>\$1M HH: same rates apply to income bracket ranges \$15,174-\$691,560; add'l 1% tax>\$1M [community property state]	\$3,906	\$7,812	\$106 [tc]	\$212 [tc]	\$326 [tc]	38,792	67,995,659	1,752.81	5	1,849,505,496	48,125	3.68%	4
Colorado	no	Current	Fed TI	4.63% of Colorado taxable income	\$6,100	\$12,200	\$3,900	\$7,800	\$3,900	5,356	5,658,457	1,056.55	17	246,447,709	46,746	2.30%	26
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	-	-	\$14,000	\$24,000	-	3,595	7,772,602	2,162.20	2	223,560,773	62,112	3.48%	6
Delaware	no	Current	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]	936	1,040,341	1,111.51	14	41,468,429	44,819	2.51%	16
Georgia	no	1/1/14 [modified]	Fed AGI	1%>\$0; 2%>\$750; 3%>\$2,250; 4%>\$3,750; 5%>\$5,250; 6%>\$7K [applicable for S] MFJ: 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	\$7,400	\$3,000	10,097	8,965,572	887.93	24	375,758,231	37,596	2.39%	22

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2013 tax year [as of January 1, 2013] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2013 tax year [as of January 1, 2013]					Population as of 7/1/2014 [1,000s]	Individual income tax collections fiscal year 2014†			Personal income calendar year 2013		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	1/2/13	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	\$2,200	\$4,400	\$1,144	\$2,288	\$1,144	1,420	1,745,461	1,228.98	11	62,437,294	44,314	2.80%	7
Idaho	no	1/1/13	Fed AGI	1.6%>\$0; 3.6%>\$1,408; 4.1%>\$2,817; 5.1%>\$4,226; 6.1%>\$5,635; 7.1%>\$7,044; 7.4%>\$10,567 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2,817-\$21,135 [community property state]	\$6,100	\$12,200	\$3,900	\$7,800	\$3,900	1,635	1,338,075	818.49	30	57,483,763	35,641	2.33%	25
Illinois	no	Current	Fed AGI	5%	-	-	\$2,100	\$4,200	\$2,100	12,882	16,642,154	1,291.87	10	599,118,968	46,477	2.78%	9
Indiana	no	1/1/13	Fed AGI	3.4% *for each child dependent	-	-	\$1,000	\$2,000	\$1,500*	6,598	4,896,317	742.10	33	251,598,605	38,291	1.95%	32
Iowa	yes	1/1/13	State AGI	0.36%>\$0; 0.72%>\$1,494; 2.43%>\$2,988; 4.5%>\$5,976; 6.12%>\$13,446; 6.48%>\$22,410; 6.8%>\$29,880; 7.92%>\$44,820; 8.98%>\$67,230 [applicable for S, HH, MFJ, MFS]	\$1,900	\$4,670	\$40	\$80	\$40	3,109	3,197,578	1,028.33	21	135,242,204	43,735	2.36%	24
Kansas	no	Current	Fed AGI	3%>\$0; 4.9%>\$15K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket range \$30K	\$3,000	\$7,500	\$2,250	\$4,500	\$2,250	2,903	2,511,660	865.34	27	128,314,517	44,311	1.96%	31
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	\$2,360	\$2,360	\$20	\$40	\$20	4,413	3,749,258	849.67	28	158,238,045	35,967	2.37%	23
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	4,649	2,753,680	592.32	39	188,964,765	40,819	1.46%	39
Maine	no	12/31/13	Fed AGI	6.5%>\$5,199; 7.95%>\$ 20,899 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$7,849-\$31,349 MFJ: same rates apply to income bracket ranges \$10,449-\$41,849	\$6,100	\$10,150	\$3,900	\$7,800	\$3,900	1,330	1,414,110	1,063.04	16	52,565,709	39,562	2.69%	14
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	5,975	7,773,773	1,300.97	9	312,053,581	52,545	2.49%	17

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2013 tax year [as of January 1, 2013] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2013 tax year [as of January 1, 2013]					Population as of 7/1/2014 [1,000s]	Individual income tax collections fiscal year 2014†			Personal income calendar year 2013		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 [exceptions]	Fed AGI	5.25% or 12% (short-term capital gains)					6,755	13,246,221	1,960.91	3	379,381,409	56,549	3.49%	5	
Michigan	no	Current [optional 1/1/1996]	Fed AGI	4.25%					9,916	7,874,712	794.12	31	387,978,294	39,197	2.03%	30	
Minnesota	no	4/14/11	Fed TI	5.35%>\$0; 7.05%>\$24,270; 7.85%>\$79,730; 9.85%>\$150K [applicable for S] [personal exemption is phased out at higher incomes based on state income thresholds] HH: same rates apply to income bracket ranges \$29,880-\$200K MFJ: same rates apply to income bracket ranges \$35,480-\$250K MFS: same rates apply to income bracket ranges \$17,740-\$125K					5,457	9,623,831	1,763.54	4	257,058,116	47,410	3.74%	3	
Mississippi	no	Not incorporated	State AGI	3%>\$0; 4%>\$5K; 5%>\$10K [applicable for S, HH, MFJ, MFS]					2,993	1,667,344	557.00	40	100,625,620	33,629	1.66%	38	
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]					6,064	5,361,976	884.26	25	243,591,814	40,297	2.20%	28	
Montana	yes††	Current	Fed AGI	1%>\$0; 2%>\$2,800; 3%>\$4,900; 4%>\$7,400; 5%>\$10,100; 6%>\$13,000; 6.9%>\$16,700 [applicable for S, HH, MFJ, MFS]					1,023	1,063,261	1,039.10	20	39,461,723	38,884	2.69%	13	
Nebraska	no	Current	Fed AGI	2.46%>\$0; 3.51%>\$2,400; 5.01%>\$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					1,883	2,124,164	1,128.09	13	86,447,434	46,254	2.46%	18	
New Hampshire	no	12/31/00	Interest, dividends, income	5% applies to interest/dividend income					1,328	92,743	69.84	42	66,839,054	50,535	0.14%	42	
New Jersey	no	Not incorporated	State GI	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]					8,939	11,973,673	1,339.51	7	491,865,076	55,194	2.43%	19	
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]					2,086	1,297,493	622.13	38	73,571,354	35,254	1.76%	37	

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2013 tax year [as of January 1, 2013] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2013 tax year [as of January 1, 2013]					Population as of 7/1/2014 [1,000s]	Individual income tax collections fiscal year 2014†			Personal income calendar year 2013		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				
New York	no	Current	Fed AGI	4%>\$0; 4.5%>\$8,200; 5.25%>\$11,300; 5.9%>\$13,350; 6.45%>\$20,550; 6.65%>\$77,150; 6.85%>\$205,850; 8.82%>\$1,029,250 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$12,350-\$1,543,900 MFJ: same rates apply to income bracket ranges \$16,450-\$2,058,550	\$7,700	\$15,400	-	-	\$1,000	19,749	42,964,774	2,175.56	1	1,055,803,388	53,606	4.07%	2
North Carolina	no	12/31/13	Fed AGI	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) *[\$2K-S/D (\$4K-M) if FAGI>threshold amount for filing status: MFJ-\$100K; HH-\$80K; S-\$60K; MFS-\$50K]	\$3,000	\$6,000	\$2,500*	\$5,000*	\$2,500*	9,940	10,390,520	1,045.28	19	372,031,203	37,774	2.79%	8
North Dakota	no	Current	Fed TI	1.22%>\$0; 2.27%>\$36,250; 2.52%>\$87,850; 2.93%>\$183,250; 3.22%>\$398,350 [applicable for S] HH: same rates apply to income bracket ranges \$48,600-\$398,350 MFJ: same rates apply to income bracket ranges \$60,650-\$398,350 MFS: same rates apply to income bracket ranges \$30,325-\$199,175	\$6,100	\$12,200	\$3,900	\$7,800	\$3,900	740	498,528	673.65	36	39,358,192	54,373	1.27%	41
Ohio	no	3/22/13	Fed AGI	0.537%>\$0; 1.074%>\$5,200; 2.148%>\$10,400; 2.686%>\$15,650; 3.222%>\$20,900; 3.760%>\$41,700; 4.296%>\$83,350; 4.988%>\$104,250; 5.421%>\$208,500 [applicable for S, HH, MFJ, MFS] HH, MFJ: same rates apply to income bracket ranges \$2K-\$15K	-	-	\$1,700	\$3,400	\$1,700	11,597	8,424,843	726.47	34	471,546,929	40,749	1.79%	36
Oklahoma	yes	Current	Fed AGI	0.5%>\$0; 1%>\$1K; 2%>\$2,500; 3%>\$3,750; 4%>\$4,900; 5%>\$7,200; 5.25%>\$8,700 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2K-\$15K	\$6,100	\$12,200	\$1,000	\$2,000	\$1,000	3,880	2,962,128	763.51	32	161,685,876	41,962	1.83%	35
Oregon	yes††	1/3/13	Fed AGI	5%>\$0; 7%>\$3,250; 9%>\$8,150; 9.9%>\$125K [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$6,500-\$250K	\$2,080	\$4,160	\$188 [tc]	\$376 [tc]	\$188 [tc]	3,971	6,649,418	1,674.41	6	154,869,050	39,426	4.29%	1
Pennsylvania	no	Current [specific provisions adopted]	State TI	3.07% of taxable compensation, net profits, net gains from sale of property, rent, royalties, patents/copyrights, income from estates and trusts, dividends, interest, winnings	-	-	-	-	-	12,794	10,809,736	844.92	29	588,296,421	46,028	1.84%	33
Rhode Island	no	Current	Fed AGI	3.75%>\$0; 4.75%>\$58,600; 5.99%>\$133,250 [applicable for S, HH, MFJ, MFS] *Amounts reduced if modified Fed AGI>\$186,550	\$8,000*	\$16,000*	\$3,750*	\$7,500*	\$3,750*	1,055	1,109,636	1,051.88	18	48,607,267	46,145	2.28%	27
South Carolina	no	1/2/13	Fed TI	3%>\$2,850; 4%>\$5,700; 5%>\$8,550; 6%>\$11,400; 7%>\$14,250 [applicable for S, HH, MFJ, MFS]	\$6,100	\$12,200	\$3,900	\$7,800	\$3,900	4,829	3,455,706	715.59	35	169,269,397	35,472	2.04%	29

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2013 tax year [as of January 1, 2013] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2013 tax year [as of January 1, 2013]					Population as of 7/1/2014 [1,000s]	Individual income tax collections fiscal year 2014†			Personal income calendar year 2013		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	Not incorporated	Certain dividends, interest income	6%	-	-	\$1,250	\$2,500	-	6,548	239,219	36.53	43	255,422,103	39,312	0.09%	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.	\$6,100*	\$12,200*	\$2,925*	\$5,850*	\$2,925*	2,944	2,889,912	981.46	22	106,072,574	36,542	2.72%	11
Vermont	no	IRC as in effect for taxable year 2013	Fed TI	3.55%>\$0; 6.8%>\$36,250; 7.8%>\$87,850; 8.8%>\$183,250; 8.95%>\$398,350 [applicable for S] HH: same rates apply to income bracket ranges \$48,600-\$398,350 MFJ/CUFJ: same rates apply to income bracket ranges \$60,550-\$398,350 MFS/CUFS: same rates apply to income bracket ranges \$30,275-\$199,175	\$6,100	\$12,200	\$3,900	\$7,800	\$3,900	627	675,240	1,077.34	15	28,107,555	44,839	2.40%	21
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	8,328	10,877,689	1,306.14	8	404,886,361	48,956	2.69%	15
West Virginia	no	1/2/13	Fed AGI	3%>\$0; 4%>\$9,999; 4.5%>\$24,999; 6%>\$39,999; 6.5%>\$59,999 [applicable for S, HH, MFJ] MFS: same rates apply to income bracket ranges \$4,999-\$29,999	-	-	\$2,000	\$4,000	\$2,000	1,849	1,770,466	957.66	23	65,177,629	35,163	2.72%	12
Wisconsin	no	12/31/10	Fed AGI	4.4%>\$0; 5.84%>\$10,749; 6.27%>\$21,489; 7.65%>\$236,599 [deduction phases out to \$0 for single filers at \$97,000; joint filers at \$110,493] [applicable for S, HH] MFJ: same rates apply to income bracket ranges \$14,329-\$315,459 MFS: same rates apply to income bracket ranges \$7,159-\$157,729 [community property state]	\$9,930	\$17,880	\$700	\$1,400	\$700	5,759	6,793,269	1,179.50	12	245,437,590	42,737	2.77%	10
<b>Total 43 states</b>										259,287	311,562,355	1,201.61 <sup>a</sup>	-	11,502,763,611	44,617 <sup>a</sup>	2.71% <sup>a</sup>	-

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 exhaustively address exceptional provisions and circumstances specific to certain taxpayer groups. Additional taxes such as alternative minimum, recapture, household employment, and consumer use (self-reported) may apply.

Per capita tax collection amounts are computations based on July 1, 2014 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. The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30th.

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, 2013 population estimates of the Bureau of the Census.

<sup>a</sup>Weighted average computations based on tax collection, personal income, and population totals for the 43 states levying a tax on personal income.

†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).

††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-EST2015-01* -Annual Estimates of the Resident Population for the States: July 1, 2014, December 22, 2015 release.

U.S. Census Bureau, 2014 Annual Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 16, 2015 release, September 23, 2016 update.

Bureau of Economic Analysis. *Table SAI-3*, Regional Economic Information System, September 30, 2015 release.

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