

## State Individual Income Tax Rates, As of February 1, 2010

State	Federal Deductibility	Rates	Brackets (a)	Standard Deduction		Personal Exemptions		
				Single	Joint	Single	Dependents	
Alabama (b, f, h)	Yes	2%	>	\$0	\$2,000	\$4,000	\$1,500	\$300
		4%	>	\$500				
		5%	>	\$3,000				
Alaska	No		None		n.a	n.a	n.a	n.a
Arizona (b)	No	2.59%	>	\$0	\$4,677	\$9,354	\$2,100	\$2,100
		2.88%	>	\$10K				
		3.36%	>	\$25K				
		4.24%	>	\$50K				
		4.54%	>	\$150K				
Arkansas (d, e, h)	No	1%	>	\$0	\$2,000	\$4,000	\$23 (t)	\$23 (t)
		2.5%	>	\$3,900				
		3.5%	>	\$7,800				
		4.5%	>	\$11,700				
		6%	>	\$19,600				
		7%	>	\$32,600				
California (b, e, l)	No	1.25%	>	\$0	\$3,637	\$7,274	\$98 (t)	\$98 (t)
		2.25%	>	\$7,168				
		4.25%	>	\$16,994				
		6.25%	>	\$26,821				
		8.25%	>	\$37,233				
		9.55%	>	\$47,055				
		10.55%	>	\$1M				
Colorado	No	4.63% of federal taxable income			n.a	n.a	n.a	n.a
Connecticut (b, m)	No	3%	>	\$0	n.a	n.a	\$13,000	\$0
		5%	>	\$10K				
		6.5%	>	\$500K				
Delaware (h)	No	2.2%	>	\$2K	\$3,250	\$6,500	\$110 (t)	\$110 (t)
		3.9%	>	\$5K				
		4.8%	>	\$10K				
		5.2%	>	\$20K				
		5.55%	>	\$25K				
		6.95%	>	\$60K				

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Florida	No		None	n.a	n.a	n.a	n.a	
Georgia (b)	No	1%	>	\$0	\$2,300	\$3,000	\$2,700	\$3,000
		2%	>	\$750				
		3%	>	\$2,250				
		4%	>	\$3,750				
		5%	>	\$5,250				
		6%	>	\$7,000				
Hawaii (b)	No	1.4%	>	\$0	\$2,000	\$4,000	\$1,040	\$1,040
		3.2%	>	\$2,400				
		5.5%	>	\$4,800				
		6.4%	>	\$9,600				
		6.8%	>	\$14,400				
		7.2%	>	\$19,200				
		7.6%	>	\$24				
		7.9%	>	\$36K				
		8.25%	>	\$48K				
		9%	>	\$150K				
		10%	>	\$175K				
		11%	>	\$200K				
Idaho (b, e)	No	1.6%	>	\$0	\$5,700	\$11,400	\$3,650	\$3,650
		3.6%	>	\$1,323				
		4.1%	>	\$2,642				
		5.1%	>	\$3,963				
		6.1%	>	\$5,284				
		7.1%	>	\$6,604				
		7.4%	>	\$9,907				
		7.8%	>	\$26,418				
Illinois	No	3% of federal adjusted gross income with modification			n.a	n.a	\$2,000	\$2,000
Indiana (h)	No	3.4% of federal adjusted gross income with modification			n.a	n.a	\$1,000	\$1,500

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Iowa (e, f, h)	Yes	0.36%	>	\$0	\$1,750	\$4,310	\$1,780	\$4,390
		0.72%	>	\$1,407				
		2.43%	>	\$2,814				
		4.5%	>	\$5,628				
		6.12%	>	\$12,663				
		6.48%	>	\$21,105				
		6.8%	>	\$28,140				
		7.92%	>	\$42,210				
8.98%	>	\$63,315						
Kansas (b)	No	3.5%	>	\$0	\$3,000	\$6,000	\$2,250	\$2,250
		6.25%	>	\$15K				
		6.45%	>	\$30K				
Kentucky (h)	No	2%	>	\$0	\$2,190	\$2,190	\$20	\$20
		3%	>	\$3K				
		4%	>	\$4K				
		5%	>	\$5K				
		5.8%	>	\$8K				
		6%	>	\$75K				
Louisiana (b, f)	Yes	2%	>	\$0	n.a.	n.a.	\$4,500	\$1,000
		4%	>	\$12,500				
		6%	>	\$50,000				
Maine (b, e)	No	6.5%	>	\$0	\$5,700	\$9,500	\$2,850	\$2,850
		6.85%	>	\$250K				
Maryland (b, h)	No	2%	>	\$0	\$2,000 (v)	\$4,000 (v)	\$3,200	\$3,200
		3%	>	\$1K				
		4%	>	\$2K				
		4.75%	>	\$3K				
		5%	>	\$150K				
		5.25%	>	\$300K				
		5.5%	>	\$500K				
		6.25%	>	\$1M				
Mass.	No	5.3%	>	\$0	n.a.	n.a.	\$4,400	\$1,000

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				Single	Joint	Single	Dependents
Michigan (h)	No	4.35% of federal adjusted gross income with modification		n.a.	n.a.	\$3,600	\$3,600
Minn. (b, e)	No	5.35% 7.05% 7.85%	> > >	\$0 \$22,770 \$74,780	\$5,450 (w)	\$10,900	\$ 3,500 \$ 3,500 (w)
Mississippi	No	3% 4% 5%	> > >	\$0 \$5K \$10K	\$2,300	\$4,600	\$6,000 \$1,500
Missouri (f, h)	Yes (p)	1.5% 2% 2.5% 3% 3.5% 4% 4.5% 5% 5.5% 6%	> > > > > > > > > >	\$0 \$1K \$2K \$3K \$4K \$5K \$6K \$7K \$8K \$9K	\$5,700	\$11,400	\$2,100 \$1,200
Montana (e, f)	Yes (p)	1% 2% 3% 4% 5% 6% 6.9%	> > > > > > >	\$0 \$2,600 \$4,500 \$6,900 \$9,300 \$12,000 \$15,400	\$1,750	\$3,500	\$2,110 \$2,400 (q)
Nebraska (b)	No	2.56% 3.57% 5.12% 6.84%	> > > >	\$0 \$2,400 \$17,500 \$27K	\$5,700	\$11,400	\$118 \$118
Nevada	No		None		n.a.	n.a.	n.a. n.a.
New Hampshire (c)	No	5%	>	\$0	\$2,400	\$4,800	n.a. n.a.

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				Single	Joint	Single	Dependents	
New Jersey (b, h)	No	1.4%	>	\$0	n.a.	n.a.	\$1,000	\$1,500
		1.75%	>	\$20K				
		3.5%	>	\$35K				
		5.525%	>	\$40K				
		6.37%	>	\$75K				
		8.97%	>	\$500K				
New Mexico (b)	No	1.7%	>	\$0	\$5,700	\$11,400	\$3,650	\$3,650
		3.2%	>	\$5,500				
		4.7%	>	\$11K				
		4.9%	>	\$16K				
New York (b, h, j)	No	4%	>	\$0	\$7,500	\$15,000	n.a.	\$1,000
		4.5%	>	\$8K				
		5.25%	>	\$11K				
		5.9%	>	\$13K				
		6.85%	>	\$20K				
		7.85%	>	\$200K				
		8.97%	>	\$500K				
North Carolina (b,k)	No	6%	>	\$0	\$3,000	\$6,000	(x)	(x)
		7%	>	\$12,750				
		7.75%	>	\$60K				
North Dakota (b, e)	No	1.84%	>	\$0	\$5,700	\$11,400	\$3,650	\$3,650
		3.44%	>	\$34K				
		3.81%	>	\$82,400				
		4.42%	>	\$171,850				
		4.86%	>	\$373,650				
Ohio (h)	No	0.587%	>	\$0	n.a.	n.a.	\$1,550	\$1,550
		1.174%	>	\$5K				
		2.348%	>	\$10K				
		2.935%	>	\$15K				
		3.521%	>	\$20K				
		4.109%	>	\$40K				
		4.695%	>	\$80K				
		5.451%	>	\$100K				
		5.925%	>	\$200K				

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				Single	Joint	Single	Dependents	
Oklahoma (b)	No	0.5%	>	\$0	\$4,250	\$8,500	\$1,000	\$1,000
		1%	>	\$1,000				
		2%	>	\$2,500				
		3%	>	\$3,750				
		4%	>	\$4,900				
		5%	>	\$7,200				
		5.5%	>	\$8,700				
Oregon (b, e, f, h, l,n)	Yes (p)	5%	>	\$0	\$1,945	\$3,895	\$176	\$176
		7%	>	\$3,050				
		9%	>	\$7,650				
		10.8%	>	\$125K				
		11%	>	\$250K				
Pennsylvania (h)	No	3.07%	>	\$0	n.a	n.a	n.a	n.a
Rhode Island (b, e, g)	No	3.75%	>	\$0	\$5,700	\$11,400	\$3,650	\$3,650
		7%	>	\$34K				
		7.75%	>	\$82,400				
		9%	>	\$171,850				
		9.9%	>	\$373,650				
South Carolina (e)	No	0%	>	\$0	\$5,700	\$11,400	\$3,650	\$3,650
		3%	>	\$2,740				
		4%	>	\$5,480				
		5%	>	\$8,220				
		6%	>	\$10,960				
		7%	>	\$13,700				
South Dakota	No		None		n.a	n.a	n.a	n.a
Tenn.(c)	No	6%	>	\$0	n.a	n.a	\$1,250	n.a
Texas	No		None		n.a	n.a	n.a	n.a
Utah	No	5%	>	\$0	( r )	( r )	\$2,738	\$2,738
Vermont (b, e, o)	No	3.55%	>	\$0	\$5,700	\$11,400	\$3,650	\$3,650
		7%	>	\$34K				

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				Single	Joint	Single	Dependents	
		8.25%	>	\$82,400				
		8.9%	>	\$171,850				
		8.95%	>	\$373,650				
Virginia	No	2%	>	\$0	\$3,000	\$6,000	\$930	\$930
		3%	>	\$3K				
		5%	>	\$5K				
		5.75%	>	\$17K				
Washington	No		None		n.a	n.a	n.a	n.a
West Virginia	No	3%	>	\$0	n.a	n.a	\$2,000	\$2,000
		4%	>	\$10K				
		4.5%	>	\$25K				
		6%	>	\$40K				
		6.5%	>	\$60K				
Wisconsin (b, e)	No	4.6%	>	\$0	\$9,440 (s)	\$17,010 (s)	\$700	\$700
		6.15%	>	\$10,220				
		6.5%	>	\$20,440				
		6.75%	>	\$153,280				
		7.75%	>	\$225K				
Wyoming	No		None		n.a	n.a	n.a	n.a
D.C.	No	4%	>	\$0	\$2,000	\$4,000	\$1,675	\$1,675
		6%	>	\$10K				
		8.5%	>	\$40K				

(a) Applies to single taxpayers and married people filing separately. Some states increase bracket widths for joint filers. See note (b).

(b) Some states effectively double bracket widths for married couples filing jointly (AL, AZ, CT, HI, ID, KS, LA, ME, NE, OR). NY doubles all except the top two brackets; the \$200K bracket is increased to \$300K. CA doubles all bracket widths except the \$1,000,000 bracket. Some states increase, but don't double, all or some bracket widths for joint filers (GA, MN, NM, NC, ND, OK, RI, VT, WI). MD decreases some of its bracket widths and increases others. NJ adds a 2.45% rate and doubles some bracket widths.

(c) Applies to interest and dividend income only.

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(d) Rates apply to regular tax table. A special tax table is available for low income taxpayers which reduces their tax payments.

(e) Bracket levels adjusted for inflation each year. Release dates for tax bracket inflation adjustments vary by state and may fall after the end of the applicable tax year. California, Iowa, and Wisconsin brackets apply to tax year 2009. All other brackets listed are for tax year 2010.

(f) These states allow some or all of federal income tax paid to be deducted from state taxable income.

(g) Residents may choose between this rate schedule or a flat tax with no exemptions or deductions, levied at a rate of 6% in 2010 and 5.5% in 2011 and beyond.

(h) Local rates are excluded; 14 states have county or city level income taxes. In each of these states the average rate for counties and large municipalities, weighted by total personal income within each jurisdiction, is: 0.19% in Ala.; 0.06% in Ark.; 0.16% in Del.; 1.16% in Ind.; 0.3% in Iowa.; 0.76% in Ky.; 2.98% in Md.; 0.44% in Mich.; 0.12% in Mo.; 0.09% in N.J.; 1.7% in N.Y.; 1.82% in Ohio; 0.36% in Ore.; and 1.25% in Pa (weighted local rates are from Tax Foundation Background Paper, No. 58, "2009 State Business Tax Climate Index").

(j) New York added two income tax brackets (7.85% and 8.97%), retroactive to January 1, 2009. The new rates will be in effect for 3 years.

(k) North Carolina added a tax surcharge of 2% on those with incomes over \$60,000 and 3% on those with incomes over \$150,000, retroactive to January 1, 2009 and expiring December 31, 2009.

(l) California added 0.25% to each income tax bracket, retroactive to January 1, 2009 and expiring December 31, 2010.

(m) Connecticut added a new top bracket of 6.5% on income over \$500,000, retroactive to January 1, 2009.

(n) Oregon approved the addition of two new brackets retroactive to January 1, 2009 and expiring December 31, 2011: 10.8% on Income over \$125,000 and 11% on Income over \$250,000. After 2011, the 10.8% rate will drop to 9.9% and the top bracket will be eliminated.

(o) Vermont reduced income taxes slightly across the board, retroactively to January 1, 2009. The top rate dropped from 9.5% to 9.4%. They were lowered again across the board on January 1, 2010; the top rate fell to 8.95%

(p) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and to \$5,600 in Oregon.

(q) Personal exemption is \$3,600 for two dependents, \$4,800 for three or more.

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(r) The standard deduction is taken in the form of a nonrefundable credit of 6% of the federal standard or itemized deduction amount, excluding the deduction for state or local income tax. This credit phases out at 1.3 cents per dollar above \$12,000 of AGI (\$24,000 for married couples). For 2008 the federal standard deduction is \$5,700 for single filers and \$11,400 for joint filers.

(s) standard deduction phases out to zero at \$92,500 for single, \$105,105 for joint

(t) Tax Credit

(u) Standard deduction and personal exemptions are combined: \$4,500 for single and married separately; \$9,000 married filing jointly and head of household.

(v) The standard deduction is 15 percent of income with a minimum of \$1,500 and a cap of \$4,000 for single filers, married filing separately filers and dependent filers earning more than \$13,333. The standard deduction is capped at \$4,000 for married filing jointly filers, head of households filers and qualifying widowers earning more than \$26,667.

(w) Deduction or exemption tied to federal tax system. Federal deductions and exemptions are indexed for inflation.

(x) Federal taxable income (AGI less all deductions and exemptions) is the starting point for North Carolina taxable income. Filers must make an adjustment on the North Carolina return for the difference in the NC and federal personal exemption. For tax year 2008 single filers with taxable income of \$60,000 (\$100,000 for married filing jointly) must add \$1,000 to their taxable income. If the income is over the applicable threshold \$1,500 must be added to their taxable income.

**Tax Foundation**

Ph: (202) 4646200

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