

**STATE INDIVIDUAL INCOME TAXES**  
(Tax rates for tax year 2010 -- as of January 1, 2010)

	TAX RATE RANGE (in percents)		Number of Brackets	INCOME BRACKETS		PERSONAL EXEMPTIONS			FEDERAL INCOME TAX DEDUCTIBLE
	Low	High		Lowest	Highest	Single	Married	Dependents	
ALABAMA	2.0	- 5.0	3	500 (b)	- 3,000 (b)	1,500	3,000	300	*
ALASKA	No State Income Tax								
ARIZONA	2.59	- 4.54	5	10,000 (b)	- 150,000 (b)	2,100	4,200	2,300	
ARKANSAS (a)	1.0	- 7.0 (e)	6	3,899 (b)	- 32,600 (b)	23 (c)	46 (c)	23 (c)	
CALIFORNIA (a)	1.25	- 9.55 (w)	6	7,300 (b)	- 47,900 (b)	98 (c)	196 (c)	98 (c)	
COLORADO	4.63		1	-----Flat rate-----		-----None-----			
CONNECTICUT	3.0	- 6.5	3	10,000 (b)	- 500,001 (b)	13,000 (f)	26,000 (f)	0	
DELAWARE	2.2	- 6.95	6	5,000	- 60,001	110 (c)	220 (c)	110 (c)	
FLORIDA	No State Income Tax								
GEORGIA	1.0	- 6.0	6	750 (g)	- 7,000 (g)	2,700	5,400	3,000	
HAWAII	1.4	- 11.00	12	2,400 (b)	- 200,001 (b)	1,040	2,080	1,040	
IDAHO (a)	1.6	- 7.8	8	1,320 (h)	- 26,418 (h)	3,650 (d)	7,300 (d)	3,650 (d)	
ILLINOIS	3.0		1	-----Flat rate-----		2,000	4,000	2,000	
INDIANA	3.4		1	-----Flat rate-----		1,000	2,000	1,000	
IOWA (a)	0.36	- 8.98	9	1,407	- 63,316	40 (c)	80 (c)	40 (c)	*
KANSAS	3.5	- 6.45	3	15,000 (b)	- 30,000 (b)	2,250	4,500	2,250	
KENTUCKY	2.0	- 6.0	6	3,000	- 75,000	20 (c)	40 (c)	20 (c)	
LOUISIANA	2.0	- 6.0	3	12,500 (b)	- 50,000 (b)	4,500 (i)	9,000 (i)	1,000 (i)	*
MAINE (a)	2.0	- 8.5	4	4,949 (b)	- 19,750 (b)	2,850	5,700	2,850	
MARYLAND	2.0	- 6.25	8	1,000	- 1,000,001	2,400	4,800	2,400	
MASSACHUSETTS (a)	5.3		1	-----Flat rate-----		4,400	8,800	1,000	
MICHIGAN (a)	4.35		1	-----Flat rate-----		3,300	6,600	3,300	
MINNESOTA (a)	5.35	- 7.85	3	22,770 (j)	- 74,781 (j)	3,650 (d)	7,300 (d)	3,650 (d)	
MISSISSIPPI	3.0	- 5.0	3	5,000	- 10,000	6,000	12,000	1,500	
MISSOURI	1.5	- 6.0	10	1,000	- 9,000	2,100	4,200	1,200	* (r)
MONTANA (a)	1.0	- 6.9	7	2,600	- 15,401	2,110	4,220	2,110	* (r)
NEBRASKA (a)	2.56	- 6.84	4	2,400 (k)	- 27,001 (k)	118 (c)	236 (c)	118 (c)	
NEVADA	No State Income Tax								
NEW HAMPSHIRE	State Income Tax is Limited to Dividends and Interest Income Only.								
NEW JERSEY	1.4	- 10.75	8	20,000 (l)	- 1,000,000 (l)	1,000	2,000	1,500	
NEW MEXICO	1.7	- 4.9	4	5,500 (m)	- 16,000 (m)	3,650 (d)	7,300 (d)	3,650 (d)	
NEW YORK	4.0	- 8.97	7	8,000 (x)	- 500,000 (x)	0	0	1,000	
NORTH CAROLINA	6.0	- 7.75 (n)	3	12,750 (n)	- 60,000 (n)	3,650 (d)	7,300 (d)	3,650 (d)	
NORTH DAKOTA (a)	1.84	- 4.86	5	34,000 (o)	- 373,650 (o)	3,650 (d)	7,300 (d)	3,650 (d)	
OHIO (a)	0.618	- 6.24	9	5,000	- 200,000	1,550 (p)	3,100 (p)	1,550 (p)	
OKLAHOMA	0.5	- 5.50 (q)	7	1,000 (q)	- 8,701 (q)	1,000	2,000	1,000	
OREGON (a)	5.0	- 11.0	5	2,000 (b)	- 250,000 (b)	176 (c)	352 (c)	176 (c)	* (r)
PENNSYLVANIA	3.07		1	-----Flat rate-----		-----None-----			
RHODE ISLAND	3.8	- 9.9 (y)	5	33,500 (y)	- 372,950 (y)	3,650 (d)	7,300 (d)	3,650 (d)	
SOUTH CAROLINA (a)	0.0	- 7.0	6	2,740	- 13,701	3,650 (d)	7,300 (d)	3,650 (d)	
SOUTH DAKOTA	No State Income Tax								
TENNESSEE	State Income Tax is Limited to Dividends and Interest Income Only.								
TEXAS	No State Income Tax								
UTAH	5.0		1	-----Flat rate-----		(t)	(t)	(t)	
VERMONT (a)	3.55	- 8.95	5	33,950 (u)	- 372,951 (u)	3,650 (d)	7,300 (d)	3,650 (d)	
VIRGINIA	2.0	- 5.75	4	3,000	- 17,000	930	1,860	930	
WASHINGTON	No State Income Tax								
WEST VIRGINIA	3.0	- 6.5	5	10,000	- 60,000	2,000	4,000	2,000	
WISCONSIN (a)	4.6	- 7.75	5	10,220 (v)	- 225,001 (v)	700	1,400	700	
WYOMING	No State Income Tax								
DIST. OF COLUMBIA	4.0	- 8.5	3	10,000	- 40,000	1,675	3,350	1,675	

## STATE INDIVIDUAL INCOME TAXES (footnotes)

Source: The Federation of Tax Administrators from various sources.

- (a) 16 states have statutory provision for automatic adjustment of tax brackets, personal exemption or standard deductions to the rate of inflation. Massachusetts, Michigan, Nebraska and Ohio index the personal exemption amounts only.
- (b) For joint returns, the taxes are twice the tax imposed on half the income.
- (c) Tax credits.
- (d) These states allow personal exemption or standard deductions as provided in the IRC.
- (e) A special tax table is available for low-income taxpayers reducing their tax payments.
- (f) Combined personal exemptions and standard deduction. An additional tax credit is allowed ranging from 75% to 0% based on state adjusted gross income. Exemption amounts are phased out for higher income taxpayers until they are eliminated for households earning over \$61,000.
- (g) The tax brackets reported are for single individuals. For married households, the same rates apply to income brackets ranging range from \$1,000 to \$10,000.
- (h) For joint returns, the tax is twice the tax imposed on half the income. A \$10 filing tax is charge for each return and a \$15 credit is allowed for each exemption.
- (i) Combined personal exemption and standard deduction.
- (j) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$33,280 to over \$132,221. A 6.4% AMT rate is also applicable.
- (k) The tax brackets reported are for single individual. For married couples filing jointly, the same rates apply for income under \$4,800 to over \$54,000.
- (l) The tax brackets reported are for single individuals. For married couples filing jointly, the tax rates range from 1.4% to 10.75% (with 9 income brackets) applying to income brackets from \$20,000 to over \$1 million.
- (m) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$8,000 to over \$24,000. Married households filing separately pay the tax imposed on half the income.
- (n) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$21,250 to \$100,000. Lower exemption amounts allowed for high-income taxpayers. For tax years 2009 and 2010, a surcharge that equals 2% of total liability for taxpayers with income over \$60,000 single filer (\$100,000 joint) and 3% of total liability for income over \$150,000 (\$250,000).
- (o) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$56,850 to \$373,650. An additional \$300 personal exemption is allowed for joint returns or unmarried head of households.
- (p) Plus an additional \$20 per exemption tax credit.
- (q) The rate range reported is for single persons. For married persons filing jointly, the same rates apply to income brackets ranging from \$2,000 to \$15,000.
- (r) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and Montana, and to \$5,600 in Oregon.
- (s) Federal Tax Liability prior to the enactment of Economic Growth and Tax Relief Act of 2001. Or, taxpayers have the option of computing tax liability based on a flat 7.0% (6.5% in 2009) of gross income.
- (t) Tax credits are equal to 6% of federal standard/itemized deductions (w/o state taxes paid) and 75% of Federal personal exemption amounts. The credit amount is phased out above \$12,000 in income (\$24,000 for joint returns).
- (u) The tax brackets reported are for single individuals. For married couples filing jointly, the same rates apply for income under \$56,700 to over \$372,950.
- (v) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$13,620 to \$300,000.
- (w) An additional 1% tax is imposed on taxable income over \$1 million. Tax rates are scheduled to fall by 0.25% after 2011.
- (x) The tax brackets reported are for single individuals. For married taxpayers, the same rates apply to income brackets ranging from \$16,000 to \$500,000.
- (y) Or and alternative flat rate of 6.5%. Rates reported are for a single filer calculated based on a tax of 25% of federal liability using IRC in 2001. For married taxpayers filing jointly, the same rates apply to income brackets ranging from \$56,700 to \$372,950.