

**STATE INDIVIDUAL INCOME TAXES**  
(Tax rates for tax year 2013 -- as of January 1, 2013)

	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)	- 3,001 (b)	1,500	3,000	500 (e)	Yes	
ALASKA	No State Income Tax									
ARIZONA	2.59	- 4.54	5	10,000 (b)	- 150,001 (b)	2,100	4,200	2,100		
ARKANSAS (a)	1.0	- 7.0	6	4,099	- 34,000	23 (c)	46 (c)	23 (c)		
CALIFORNIA (a)	1.0	- 12.3 (f)	9	7,455 (b)	- 500,000 (b)	104 (c)	208 (c)	321 (c)		
COLORADO	4.63		1	----Flat rate----		3,900 (d)	7,800 (d)	3,900 (d)		
CONNECTICUT	3.0	- 6.7	6	10,000 (b)	- 250,000 (b)	13,000 (g)	24,000 (g)	0		
DELAWARE	2.2	- 6.75	6	5,000	- 60,001	110 (c)	220 (c)	110 (c)		
FLORIDA	No State Income Tax									
GEORGIA	1.0	- 6.0	6	750 (h)	- 7,001 (h)	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	- 7.4	7	1,380 (b)	- 10,350 (b)	3,900 (d)	7,800 (d)	3,900 (d)		
ILLINOIS	5.0		1	----Flat rate----		2,000	4,000	2,000		
INDIANA	3.4		1	----Flat rate----		1,000	2,000	2,500 (i)		
IOWA (a)	0.36	- 8.98	9	1,494	- 67,230	40 (c)	80 (c)	40 (c)	Yes	
KANSAS	3.0	- 4.90	2	15,000 (b)		2,250	4,500	2,250		
KENTUCKY	2.0	- 6.0	6	3,000	- 75,001	20 (c)	40 (c)	20 (c)		
LOUISIANA	2.0	- 6.0	3	12,500 (b)	- 50,001 (b)	4,500 (j)	9,000 (j)	1,000	Yes	
MAINE (a)	0.0	- 8.0	3	5,200 (b)	- 20,900 (b)	3,900	7,800	3,900		
MARYLAND	2.0	- 5.75	8	1,000 (k)	- 250,000 (k)	3,200	6,400	3,200		
MASSACHUSETTS (a)	5.25		1	----Flat rate----		4,400	8,800	1,000		
MICHIGAN (a)	4.25		1	----Flat rate----		3,763	7,526	3,763		
MINNESOTA (a)	5.35	- 7.85	3	24,270 (l)	- 79,730 (l)	3,900 (d)	7,800 (d)	3,900 (d)		
MISSISSIPPI	3.0	- 5.0	3	5,000	- 10,001	6,000	12,000	1,500		
MISSOURI	1.5	- 6.0	10	1,000	- 9,001	2,100	4,200	1,200	Yes (m)	
MONTANA (a)	1.0	- 6.9	7	2,700	- 16,400	2,240	4,480	2,240	Yes (m)	
NEBRASKA (a)	2.46	- 6.84	4	2,400 (b)	- 27,001 (b)	126 (c)	252 (c)	126 (c)		
NEVADA	No State Income Tax									
NEW HAMPSHIRE	State Income Tax of 5% on Dividends and Interest Income Only									
NEW JERSEY	1.4	- 8.97	6	20,000 (n)	- 500,000 (n)	1,000	2,000	1,500		
NEW MEXICO	1.7	- 4.9	4	5,500 (o)	- 16,001 (o)	3,900 (d)	7,800 (d)	3,900 (d)		
NEW YORK	4.0	- 8.82	8	8,200 (b)	- 1,029,250 (b)	0	0	1,000		
NORTH CAROLINA	6.0	- 7.75	3	12,750 (p)	- 60,000 (p)	1,150	2,300	1,150		
NORTH DAKOTA (a)	1.51	- 3.99	5	36,250 (q)	- 398,350 (q)	3,900 (d)	7,800 (d)	3,900 (d)		
OHIO (a)	0.587	- 5.925	9	5,200	- 208,500	1,650 (r)	3,300 (r)	1,650 (r)		
OKLAHOMA	0.5	- 5.25	7	1,000 (s)	- 8,701 (s)	1,000	2,000	1,000		
OREGON (a)	5.0	- 9.9	4	3,250 (b)	- 125,000 (b)	188 (c)	376 (c)	188 (c)	Yes (m)	
PENNSYLVANIA	3.07		1	----Flat rate----		-----None-----				
RHODE ISLAND (a)	3.75	- 5.99	3	58,600	- 133,250	3,750	7,500	3,750		
SOUTH CAROLINA (a)	0.0	- 7.0	6	2,850	- 14,250	3,900 (d)	7,800 (d)	3,900 (d)		
SOUTH DAKOTA	No State Income Tax									
TENNESSEE	State Income Tax of 6% on Dividends and Interest Income Only						1,250	2,500	0	
TEXAS	No State Income Tax									
UTAH	5.0		1	----Flat rate----		(t)	(t)	(t)		
VERMONT (a)	3.55	- 8.95	5	35,350 (u)	- 388,350 (u)	3,900 (d)	7,800 (d)	3,900 (d)		
VIRGINIA	2.0	- 5.75	4	3,000	- 17,001	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	10,750 (v)	- 236,600 (v)	700	1,400	700		
WYOMING	No State Income Tax									
DIST. OF COLUMBIA	4.0	- 8.95	4	10,000	- 350,000	1,675	3,350	1,675		

## STATE INDIVIDUAL INCOME TAXES (footnotes)

Source: The Federation of Tax Administrators from various sources.

- (a) 17 states have statutory provision for automatically adjusting to the rate of inflation the dollar values of the income tax brackets, standard deductions, and/or personal exemptions. Massachusetts, Michigan, and Nebraska index the personal exemption only. Oregon does not index the income brackets for \$125,000 and over.
- (b) For joint returns, taxes are twice the tax on half the couple's income.
- (c) The personal exemption takes the form of a tax credit instead of a deduction
- (d) These states use the personal exemption amounts provided in the federal Internal Revenue Code.
- (e) In Alabama, the per-dependent exemption is \$1,000 for taxpayers with state AGI of \$20,000 or less, \$500 with AGI from \$20,001 to \$100,000, and \$300 with AGI over \$100,000.
- (f) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum rate 13.3% over \$1 million.
- (g) Connecticut's personal exemption incorporates a 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 \$71,000.
- (h) The Georgia income brackets reported are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$10,000.
- (i) In Indiana, includes an additional exemption of \$1,500 for each dependent child.
- (j) The amounts reported for Louisiana are a combined personal exemption-standard deduction.
- (k) The income brackets reported for Maryland are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$1,000, to \$300,000.
- (l) The income brackets reported for Minnesota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$35,480, to \$140,961.
- (m) The deduction for federal income tax is limited to \$5,000 for individuals and \$10,000 for joint returns in Missouri and Montana, and to \$6,100 for all filers in Oregon.
- (n) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 8.97%, with 7 brackets and the same high and low income ranges.
- (o) The income brackets reported for New Mexico are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$8,000, to \$24,000.
- (p) The income brackets reported for North Carolina are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$21,250, to \$100,000.
- (q) The income brackets reported for North Dakota are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$60,650 to \$398,350.
- (r) Ohio provides an additional tax credit of \$20 per exemption.
- (s) The income brackets reported for Oklahoma are for single persons. For married persons filing jointly, the same tax rates apply to income brackets ranging from \$2,000, to \$15,000.
- (t) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (an applicable standard deduction).
- (u) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$59,050, to \$388,350.
- (v) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply income brackets ranging from \$14,330, to \$315,460.