

STATE INDIVIDUAL INCOME TAXES
(Tax rates for tax year 2015 -- as of January 1, 2015)

	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)	0.9	-	6.9	6	4,299	35,100	26 (c)	52 (c)	26 (c)	
CALIFORNIA (a)	1.0	-	12.3 (f)	9	7,749 (b)	519,687 (b)	108 (c)	216 (c)	333 (c)	
COLORADO	4.63	-		1	-----Flat rate-----		4,000 (d)	8,000 (d)	4,000 (d)	
CONNECTICUT	3.0	-	6.7	6	10,000 (b)	250,000 (b)	14,500 (g)	24,000 (g)	0	
DELAWARE	0.0	-	6.6	7	2,000	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 (w)	1.4	-	11.00	12	2,400 (b)	200,001 (b)	1,040	2,080	1,040	
IDAHO (a)	1.6	-	7.4	7	1,429 (b)	10,718 (b)	4,000 (d)	8,000 (d)	4,000 (d)	
ILLINOIS	3.75	-		1	-----Flat rate-----		2,000	4,000	2,000	
INDIANA	3.3	-		1	-----Flat rate-----		1,000	2,000	2,500 (i)	
IOWA (a)	0.36	-	8.98	9	1,539	69,255	40 (c)	80 (c)	40 (c)	Yes
KANSAS	2.7	-	4.6 (j)	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 (k)	9,000 (k)	1,000	Yes
MAINE (a)	0.0	-	7.95	3	5,200 (b)	20,900 (b)	3,900	7,800	3,900	
MARYLAND	2.0	-	5.75	8	1,000 (l)	250,000 (l)	3,200	6,400	3,200	
MASSACHUSETTS	5.15	-		1	-----Flat rate-----		4,400	8,800	1,000	
MICHIGAN (a)	4.25	-		1	-----Flat rate-----		3,950	7,900	3,950	
MINNESOTA (a)	5.35	-	9.85	4	25,070 (m)	154,951 (m)	4,000 (d)	8,000 (d)	4,000 (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 (n)
MONTANA (a)	1.0	-	6.9	7	2,800	17,100	2,280	4,560	2,280	Yes (n)
NEBRASKA (a)	2.46	-	6.84	4	3,050 (b)	39,460 (b)	130 (c)	260 (c)	130 (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 (o)	500,000 (o)	1,000	2,000	1,500	
NEW MEXICO	1.7	-	4.9	4	5,500 (p)	16,001 (p)	4,000 (d)	8,000 (d)	4,000 (d)	
NEW YORK	4.0	-	8.82	8	8,200 (b)	1,029,250 (b)	0	0	1,000	
NORTH CAROLINA	5.75	-		1	-----Flat rate-----		-----None-----			
NORTH DAKOTA (a)	1.22	-	3.22	5	37,450 (q)	411,500 (q)	4,000 (d)	8,000 (d)	4,000 (d)	
OHIO (a)	0.528	-	5.333	9	5,200	208,000	2,200 (r)	4,400 (r)	1,700 (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	3,350 (b)	125,000 (b)	194 (c)	388 (c)	194 (c)	Yes (n)
PENNSYLVANIA	3.07	-		1	-----Flat rate-----		-----None-----			
RHODE ISLAND (a)	3.75	-	5.99	3	60,550	137,650	3,850	7,700	3,850	
SOUTH CAROLINA (a)	0.0	-	7.0	6	2,910	14,550	4,000 (d)	8,000 (d)	4,000 (d)	
SOUTH DAKOTA	No State Income Tax									
TENNESSEE	State Income Tax of 6% on 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	37,450 (u)	411,500 (u)	4,000 (d)	8,000 (d)	4,000 (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)	4.0	-	7.65	4	11,090 (v)	244,270 (v)	700	1,400	700	
WYOMING	No State Income Tax									
DIST. OF COLUMBIA (w)	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. Maine has suspended indexing for 2014 and 2015.
- (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) Kansas tax rates are scheduled to decrease on 1/1/2016. New rates will range from 2.4% to 4.6%.
- (k) The amounts reported for Louisiana are a combined personal exemption-standard deduction.
- (l) 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.
- (m) 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 \$36,650 to \$258,261.
- (n) 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 \$6,350 for all filers in Oregon.
- (o) 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.
- (p) 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.
- (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 \$62,600 to \$411,500.
- (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 (and 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 \$62,600 to \$411,500.
- (v) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply income brackets ranging from \$14,790, to \$325,700.
- (w) Tax rates in the District of Columbia and Hawaii are scheduled to decrease for tax year 2016.