

**STATE INDIVIDUAL INCOME TAXES**  
(Tax rates for tax year 2012 -- as of January 1, 2012)

	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	3,899	- 32,700	23 (c)	46 (c)	23 (c)		
CALIFORNIA (a)	1.0	9.3 (f)	6	7,316 (b)	- 48,029 (b)	102 (c)	204 (c)	315 (c)		
COLORADO	4.63		1	----Flat rate----		3,700 (d)	7,400 (d)	3,700 (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	- 7.8	8	1,338 (b)	- 26,760 (b)	3,700 (d)	7,400 (d)	3,700 (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	1,469	- 66,105	40 (c)	80 (c)	40 (c)	Yes	
KANSAS	3.5	- 6.45	3	15,000 (b)	- 30,001 (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)	2.0	- 8.5	4	5,100 (b)	- 20,350 (b)	2,850	5,700	2,850		
MARYLAND	2.0	- 5.5	7	1,000	- 500,001	3,200	6,400	3,200		
MASSACHUSETTS (a)	5.3		1	----Flat rate----		4,400	8,800	1,000		
MICHIGAN (a)	4.35		1	----Flat rate----		3,600	7,200	4,200 (k)		
MINNESOTA (a)	5.35	- 7.85	3	23,670 (l)	- 77,731 (l)	3,700 (d)	7,400 (d)	3,700 (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	- 16,000	2,190	4,380	2,190	Yes (m)	
NEBRASKA (a)	2.56	- 6.84	4	2,400 (b)	- 27,001 (b)	123 (c)	246 (c)	123 (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)	3,700 (d)	7,400 (d)	3,700 (d)		
NEW YORK	4.0	- 8.82	8	8,000 (b)	- 1,000,000 (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	35,350 (q)	- 388,350 (q)	3,700 (d)	7,400 (d)	3,700 (d)		
OHIO (a)	0.587	5.925	9	5,100	- 204,200	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	2,000 (b)	- 125,000 (b)	183 (c)	366 (c)	183 (c)	Yes (m)	
PENNSYLVANIA	3.07		1	----Flat rate----		-----None-----				
RHODE ISLAND (a)	3.75	- 5.99	3	57,150	- 129,900	3,650	7,300	3,650		
SOUTH CAROLINA (a)	0.0	- 7.0	6	2,800	- 14,000	3,700 (d)	7,400 (d)	3,700 (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)	3,700 (d)	7,400 (d)	3,700 (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	10,570 (v)	- 232,660 (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. Because the inflation-adjustments for 2012 are not yet available in some cases, the table may report the 2011 amounts.

(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 10.3% 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) In Michigan, includes an additional exemption of \$600 for children age 18 and under. Tax rate scheduled to decrease to 4.25% on 10/1/13.

(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 \$34,590, to \$137,431.

(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 \$5,950 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 \$59,100 to \$388,350.

(r) Ohio provides an additional tax credit of \$20 per exemption. 2012 tax rates and brackets reported.

(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 \$14,090, to \$310,210.