

**STATE INDIVIDUAL INCOME TAXES**  
(Tax rates for tax year 2014 -- as of January 1, 2014)

	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	4,199	34,600	26 (c)	52 (c)	26 (c)	
CALIFORNIA (a)	1.0	-	12.3 (f)	9	7,582 (b)	508,500 (b)	106 (c)	212 (c)	326 (c)	
COLORADO	4.63	-		1	----Flat rate----		3,950 (d)	7,900 (d)	3,950 (d)	
CONNECTICUT	3.0	-	6.7	6	10,000 (b)	250,000 (b)	13,000 (g)	24,000 (g)	0	
DELAWARE	2.2	-	6.6	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	1,409 (b)	10,568 (b)	3,950 (d)	7,900 (d)	3,950 (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	1,515	68,175	40 (c)	80 (c)	40 (c)	Yes
KANSAS	2.7	-	4.8 (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 (a)	5.20	-		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	24,680 (m)	152,541 (m)	3,950 (d)	7,900 (d)	3,950 (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	2,700	16,400	2,280	4,560	2,280	Yes (n)
NEBRASKA (a)	2.46	-	6.84	4	3,000 (b)	29,000 (b)	128 (c)	256 (c)	128 (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)	3,950 (d)	7,900 (d)	3,950 (d)	
NEW YORK	4.0	-	8.82	8	8,200 (b)	1,029,250 (b)	0	0	1,000	
NORTH CAROLINA	5.8	-		1	----Flat rate----		-----None-----			
NORTH DAKOTA (a)	1.22	-	3.22	5	36,900 (q)	405,100 (q)	3,950 (d)	7,900 (d)	3,950 (d)	
OHIO (a)	0.534	-	5.392	9	5,000	200,000	1,700 (r)	3,400 (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	3,250 (b)	125,000 (b)	191 (c)	382 (c)	191 (c)	Yes (n)
PENNSYLVANIA	3.07	-		1	----Flat rate----		-----None-----			
RHODE ISLAND (a)	3.75	-	5.99	3	59,600	135,500	3,800	7,600	3,800	
SOUTH CAROLINA (a)	0.0	-	7.0	6	2,880	14,400	3,950 (d)	7,900 (d)	3,950 (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	36,900 (u)	405,100 (u)	3,950 (d)	7,900 (d)	3,950 (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)	4.4	-	7.65	4	7,500 (v)	225,000 (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. 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 1/1/2015. New rates will range from 2.7% 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 \$36,080 to \$254,241.

(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 \$6,100 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 \$61,700 to \$405,100.

(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 \$61,600, to \$405,100.

(v) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply income brackets ranging from \$10,000, to \$300,000.