

TAXES

TABLE 7.17

State Individual Income Taxes (Tax rates for the tax year 2019—as of January 1, 2019)

State or other jurisdiction	Tax rate range (in percents)		Number of brackets	Income brackets		Personal exemptions			Standard deduction		Federal income tax deductible
	Low	High		Lowest	Highest	Single	Married	Dependents	Single	Married	
Alabama	2.0	- 5.0	3	500 (b)	- 3,001 (b)	1,500	3,000	500 (e)	2,500 (y)	7,500 (y)	★
Alaska	(No state income tax)										
Arizona (a)	2.59	- 4.54	5	10,601 (b)	- 158,996 (b)	2,200	4,400	2,200	5,312	10,613	...
Arkansas (a)	0.9	- 6.9 (f)	6	4,299	- 35,100	26 (c)	52 (c)	26 (c)	2,200	4,400	...
California (a)	1.0	12.3 (g)	9	8,544 (b)	- 572,980 (b)	184 (c)	236 (c)	367 (c)	4,401 (a)	8,802 (a)	...
Colorado	4.63		1	Flat rate		(d)	(d)	(d)	12,200 (d)	24,400 (d)	...
Connecticut	3.0	- 6.99	7	10,000 (b)	- 500,000 (b)	15,000 (h)	24,000 (h)	0	(h)	(h)	...
Delaware	0.0	- 6.6	7	2,000	- 60,001	110 (c)	220 (c)	110 (c)	3,250	6,500	...
Florida	(No state income tax)										
Georgia	1.0	- 5.75	6	750 (i)	- 7,001 (i)	2,700	7,400	3,000	4,600	6,000	...
Hawaii	1.4	- 11.0	12	2,400 (b)	- 200,000 (b)	1,144	2,288	1,144	2,200	4,400	...
Idaho (a)	1.125	- 6.925	7	1,504 (b)	- 11,279 (b)	(d)	(d)	(d)	12,200 (d)	24,400 (d)	...
Illinois (a)	4.95		1	Flat rate		2,225	4,450	2,225	...	...	...
Indiana	3.23		1	Flat rate		1,000	2,000	2,500 (j)	...	...	...
Iowa (a)	0.33	- 8.53	9	1,598	- 71,910	40 (c)	80 (c)	40 (c)	2,080 (a)	5,120 (a)	★
Kansas	3.1	- 5.7	3	15,000 (b)	- 30,000 (b)	2,250	4,500	2,250	3,000	7,500	...
Kentucky	5.0		1	Flat rate		None			2,530	2,530	...
Louisiana	2.0	- 6.0	3	12,500 (b)	- 50,001 (b)	4,500 (k)	9,000 (k)	1,000	(k)	(k)	★
Maine (a)	5.8	- 7.15	3	21,450 (l)	- 50,750 (l)	4,200	8,400	4,200	12,200 (d)	24,400 (d)	...
Maryland	2.0	- 5.75	8	1,000 (m)	- 250,000 (m)	3,200	6,400	3,200	2,250 (z)	4,500 (z)	...
Massachusetts	5.05		1	Flat rate		4,400	8,800	1,000	...	...	...
Michigan (a)	4.25		1	Flat rate		4,050	8,100	4,050	...	...	...
Minnesota (a)	5.35	- 9.85	4	26,520 (n)	- 163,890 (n)	4,150 (d)	8,300 (d)	4,150 (d)	6,500 (d)	13,000 (d)	...
Mississippi	3.0	- 5.0	3	5,000	- 10,001	6,000	12,000	1,500	2,300	4,600	...
Missouri (a)	1.5	- 5.4	9	1,053	- 8,424	(d)	(d)	(d)	12,200 (d)	24,400 (d)	★(o)
Montana (a)	1.0	- 6.9	7	3,000	- 17,900	2,440	4,800	2,400	4,580 (z)	9,160 (z)	★(o)
Nebraska (a)	2.46	- 6.84	4	3,230 (b)	- 31,160 (b)	137 (c)	274 (c)	137 (c)	6,900	13,800	...
Nevada	(No state income tax)										
New Hampshire	(State income tax of 5% on dividends and interest income only.)										
New Jersey	1.4	- 10.75	6	20,000 (p)	- 5,000,000 (p)	1,000	2,000	1,500	...	...	...
New Mexico	1.7	- 4.9	4	5,500 (q)	- 16,001 (q)	(d)	(d)	(d)	12,200 (d)	24,400 (d)	...
New York (a)(aa)	4.0	- 8.82	8	8,500 (b)	- 1,077,550 (b)	0	0	1,000	8,000	16,000	...
North Carolina	5.25		1	Flat rate		None			10,000	20,000	...
North Dakota (a)	1.1	- 2.90	5	39,450 (r)	- 433,200 (r)	(d)	(d)	(d)	12,200 (d)	24,400 (d)	...
Ohio (a)	0.0	4.997	8	10,850	- 217,400	2,350 (s)	4,700 (s)	2,350 (s)	...	...	...
Oklahoma	0.5	- 5.0	6	1,000 (t)	- 7,200 (t)	1,000	2,000	1,000	6,350	12,700	...
Oregon (a)	5.0	- 9.9	4	3,350 (b)	- 125,000 (b)	206 (c)	412 (c)	206 (c)	2,215	4,435	★(o)
Pennsylvania	3.07		1	Flat rate		None			...	...	...
Rhode Island (a)	3.75	- 5.99	3	64,050	- 145,600	4,100	8,200	4,100	8,750 (y)	17,500 (y)	...
South Carolina (a)	0.0	- 7.0	6	3,030	- 15,160	(d)	(d)	(d)	12,200 (d)	24,400	...
South Dakota	(No state income tax)										
Tennessee	(State income tax of 2% on dividends and interest income only (x).)					1,250	2,500	0	...	...	...
Texas	(No state income tax)										
Utah	4.95		1	Flat rate		...	...	...	(u)	(u)	...
Vermont (a)	3.55	- 8.75	5	38,700 (v)	- 195,450 (v)	4,150	8,300	4,150	6,000	12,000	...
Virginia	2.0	- 5.75	4	3,000	- 17,001	930	1,860	930	3,000	6,000	...
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	11,760 (w)	- 258,950 (w)	700	1,400	700	10,860 (y)	20,110 (y)	...
Wyoming	(No state income tax)										
Dist. of Columbia	4.0	- 8.95	5	10,000	- 1,000,000	(d)	(d)	(d)	12,200 (d)	24,400 (d)	...

See footnotes at end of table

TABLE 7.17

State Individual Income Taxes (Tax rates for the tax year 2019—as of January 1, 2019) (continued)

Source: The Federation of Tax Administrators from various sources, February 2019.

Key:

★—Provision for

...—No provision

- (a) 19 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. Michigan indexes 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/standard deduction amounts provided in the federal Internal Revenue Code. Note, the Tax Cut and Reform Act of 2017 has eliminated personal exemptions from the IRC. CO, ID, NM, ND, SC, and DC have adopted the new exemptions and standard deduction amounts. MN conforms to a previous IRC year, while ME adopts the higher standard deduction but retains the exemption amounts.
- (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) Arkansas has separate brackets for taxpayers with income under \$75,000 and \$21,000. The tax rates for lower income taxpayers are scheduled to decrease beginning in tax year 2019.
- (g) California imposes an additional 1% tax on taxable income over \$1 million, making the maximum rate 13.3% over \$1 million.
- (h) 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.
- (i) 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.
- (j) In Indiana, includes an additional exemption of \$1,500 for each dependent child.
- (k) The amounts reported for Louisiana are a combined personal exemption-standard deduction.
- (l) The income brackets reported for Maine are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$43,700 to \$103,400.
- (m) 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.
- (n) 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 \$38,770 to \$273,150.
- (o) 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 \$6,500 for all filers in Oregon.
- (p) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 10.75%, with 8 brackets and the same high and low income ranges.
- (q) 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.
- (r) 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 \$65,900 to \$433,200.
- (s) Ohio provides an additional tax credit of \$20 per exemption. Exemption amounts reduced for higher income taxpayers.
- (t) 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 \$12,200.
- (u) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (and applicable standard deduction).
- (v) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$64,600 to \$237,950.
- (w) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply income brackets ranging from \$15,680 to \$345,270.
- (x) Tennessee Hall Tax Rate on Dividends and Interest is being phased out, 1% reduction each year.
- (y) Alabama standard deduction is phased out for incomes over \$23,000. Rhode Island exemptions and standard deductions phased out for incomes over \$203,850; Wisconsin standard deduction phased out for income over \$15,660.
- (z) Maryland standard deduction limited to 15% of AGI; Montana, 20% of AGI.
- (aa) New York top tax bracket is scheduled to be repealed for tax year 2020.