

Table 7.12
STATE INDIVIDUAL INCOME TAXES
(Tax rates for tax year 2011 — as of January 1, 2011)

State or other jurisdiction	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)	★
Alaska.....	(No state income tax)								...
Arizona.....	2.59	– 4.54	5	10,000 (b)	– 150,001 (b)	2,100	4,200	2,300	...
Arkansas (a).....	1.0	– 7	6	3,899	– 32,700	23 (c)	46 (c)	23 (c)	...
California (a).....	1.00	– 9.3 (f)	6	7,124 (b)	– 46,767 (b)	99 (c)	198 (c)	99 (c)	...
Colorado.....	4.63		1	Flat rate		3,650 (d)	7,300 (d)	3,650 (d)	...
Connecticut.....	3.0	– 6.5	3	10,000 (b)	– 500,001 (b)	13,000 (g)	26,000 (g)	0	...
Delaware.....	2.2	– 6.95	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	– 11.0	12	2,400 (b)	– 200,001 (b)	1,040	2,080	1,040	...
Idaho (a).....	1.6	– 7.8	8	1,315 (b)	– 26,320 (h)	3,650 (d)	7,300 (d)	3,650 (d)	...
Illinois.....	5.0 (i)		1	Flat rate		2,000	4,000	2,000	...
Indiana.....	3.4		1	Flat rate		1,000	2,000	2,500 (j)	...
Iowa (a).....	0.36	– 8.98	9	1,439 (k)	– 64,756 (k)	40 (c)	80 (c)	40 (c)	★
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 (l)	9,000 (l)	1,000	★
Maine (a).....	2.0	– 8.5	4	4,949 (b)	– 19,750 (b)	2,850	5,700	2,850	...
Maryland.....	2.0	– 5.50	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 (m)	...
Minnesota (a).....	5.35	– 7.85	3	22,770 (n)	– 74,781 (n)	3,650 (d)	7,300 (d)	3,650 (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	★(o)
Montana (a).....	1.0	– 6.9	7	2,600	– 15,601	2,130	4,260	2,130	★(o)
Nebraska (a).....	2.56	– 6.84	4	2,400 (b)	– 27,001 (b)	118 (c)	236 (c)	118 (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 (p)	– 500,000 (p)	1,000	2,000	1,500	...
New Mexico.....	1.7	– 4.9	4	5,500 (q)	– 16,001 (q)	3,650 (d)	7,300 (d)	3,650 (d)	...
New York.....	4.0	– 8.97	7	8,000 (r)	– 500,001 (r)	0	0	1,000	...
North Carolina.....	6.0	– 7.75	3	12,750 (s)	– 60,000 (s)	1,150	2,300	1,150	...
North Dakota (a).....	1.84	– 4.86	5	34,000 (t)	– 373,651 (t)	3,650 (d)	7,300 (d)	3,650 (d)	...
Ohio (a).....	0.587 (u)	– 5.925 (u)	9	5,050	– 200,001	1,600 (u)	3,200 (u)	1,600 (u)	...
Oklahoma.....	0.5	– 5.5	7	1,000 (v)	– 8,701 (y)	1,000	2,000	1,000	...
Oregon (a).....	5.0	– 11.0	5	2,000 (b)	– 250,001 (b)	177 (c)	354 (c)	177 (c)	★(o)
Pennsylvania.....	3.07		1	Flat rate		None			...
Rhode Island (a).....	3.75	– 5.9	3	55,000	– 125,001	3,500 (d)	7,000 (d)	3,500 (d)	...
South Carolina (a).....	0.0	– 7.0	6	2,740	– 13,701	3,650 (d)	7,300 (d)	3,650 (d)	...
South Dakota.....	(No state income tax)								...
Tennessee.....	(State income tax 6% on dividends and interest income only.)								...
Texas.....	(No state income tax)								...
Utah.....	5.0		1	Flat rate		(w)	(w)	(w)	...
Vermont (a).....	3.55	– 8.95	5	34,000 (x)	– 373,651 (x)	3,650 (d)	7,300 (d)	3,650 (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	9,999	– 60,000	2,000	4,000	2,000	...
Wisconsin (a).....	4.6	– 7.75	5	10,070 (y)	– 221,661 (y)	700	1,400	700	...
Wyoming.....	(No state income tax)								...
Dist. of Columbia.....	4.0	– 8.5	3	10,000	– 40,001	1,675	3,350	1,675	...

See footnotes at end of table.