

State Individual Income Tax Rates

Local Rates Excluded

As of December 31, 2005 (except where noted)

(2005's noteworthy changes in bold italics)

State	Federal Deduct- ibility	Marginal Rates and Tax Brackets for Single Filers (a)	Standard Deduction		Personal Exemptions (b)	
			Single	Joint	Single	Dependents
Alabama	Yes (t)	2% > \$0 4% > \$500 5% > \$3K	\$2,000	\$4,000	\$1,500	\$300
Alaska	No	None	n.a.	n.a.	n.a.	n.a.
Arizona	No	2.87% > \$0 3.20% > \$10K 3.74% > \$25K 4.72% > \$50K 5.04% > \$150K	\$4,125	\$8,250	\$2,100	\$2,100
Arkansas	No	1% > \$0 2.5% > \$3,500 3.5% > \$7,000 4.5% > \$10,500 6% > \$17,500 7% > \$29,200 (k)(r)	\$2,000	\$4,000	\$21 (c)	\$ 21 (c)
California	No	1.0 > \$0 2% > \$6,319 4% > \$14,979 6% > \$23,641 8% > \$32,819 9.3% > \$41,476 10.3% > \$1,000,000 (r)	\$ 3,254 (r)	\$ 6,508 (r)	\$ 87 (c)(r)	\$ 272 (c)(r)
Colorado	No	4.63% of federal taxable income.	n.a.	n.a.	n.a.	n.a.
Conn.	No	3.0% > \$0 5.0% > \$10K	n.a.	n.a.	\$12,625 (e)	\$0
Delaware	No	2.2% > \$2K 3.9% > \$5K 4.8% > \$10K 5.2% > \$20K 5.55% > \$25K 5.95% > \$60K	\$3,250	\$6,500	\$110 (c)	\$110 (c)
Florida	No	None	n.a.	n.a.	n.a.	n.a.

Georgia	No	1% > \$0 2% > \$750 3% > \$2,250 4% > \$3,750 5% > \$5,250 6% > \$7K	\$2,300	\$3,000	\$2,700	\$3,000
Hawaii	No	1.4% > \$0 3.2% > \$2K 5.5% > \$4K 6.4% > \$8K 6.8% > \$12K 7.2% > \$16K 7.6% > \$20K 7.9% > \$30K 8.25% > \$40K	\$1,500	\$1,900	\$1,040	\$1,040
Idaho (g)	No	1.6% > \$0 3.6% > \$1,159 4.1% > \$2,318 5.1% > \$3,477 6.1% > \$4,636 7.1% > \$5,794 7.4% > \$8,692 7.8% > \$23,178 (r)	\$5,000 (s)	\$10,000 (s)	\$3,200 (s)	\$3,200 (s)
Illinois	No	3% of federal adjusted gross income with modification.	n.a.	n.a.	\$2,000	\$2,000
Indiana	No	3.4% of federal adjusted gross income with modification.	n.a.	n.a.	\$1,000	\$1,000 (l)
Iowa	Yes	0.36% > \$0 0.72% > \$1,270 2.43% > \$2,539 4.5% > \$5,077 6.12% > \$11,422 6.48% > \$19,036 6.8% > \$25,381 7.92% > \$38,071 8.98% > \$57,106 (r)	\$1,610 (r)	\$3,970 (r)	\$40 (c)	\$40 (c)

Kansas	No	3.5% > \$0 6.25% > \$15K 6.45% > \$30K	\$3,000	\$6,000	\$2,250	\$2,250
Kentucky	No	2% > \$0 3% > \$3K 4% > \$4K 5% > \$5K 5.8% > \$8K 6% > \$75K	\$1,910	\$1,910	\$ 20 (c)	\$ 20 (c)
Louisiana	Yes	2% > \$0 4% > \$12,500 6% > \$25,000	n.a.	n.a.	\$ 4,500 (l)	\$1,000
Maine	No	2% > \$0 4.5% > \$4,450 7% > \$8,850 8.5% > \$17,700 (r)	\$5,000 (r)	\$8,300 (r)	\$2,850	\$2,850
Maryland	No	2% > \$0 3% > \$1K 4% > \$2K 4.75% > \$3K	\$2,000 (m)	\$4,000 (m)	\$2,400	\$2,400
Mass.	No	5.3% and 12% (f)	n.a.	n.a.	\$3,575	\$1,000
Michigan	No	3.9% of federal adjusted gross income with modification.	n.a.	n.a.	\$3,200 (s)	\$3,200 (s)
Minnesota	No	5.35% > \$0 7.05% > \$19,440 7.85% > \$63,860	\$ 5,000 (s)	\$10,000 (s)	\$ 3,200 (s)	\$ 3,200 (s)
Mississippi	No	3% > \$0 4% > \$5K 5% > \$10K	\$2,300	\$4,600	\$6,000	\$1,500

Missouri	Yes (u) (t)	1.5% > \$0 2% > \$1K 2.5% > \$2K 3% > \$3K 3.5% > \$4K 4% > \$5K 4.5% > \$6K 5% > \$7K 5.5% > \$8K 6% > \$9K	\$ 5,000 (s)	\$ 10,000 (s)	\$2,100	\$1,200
Montana	Yes	1% > \$0 2% > \$2,300 3% > \$4,100 4% > \$6,200 5% > \$8,400 6% > \$10,800 6.9% > \$13,900 (r)	\$3,560 (r)	\$7,120 (r)	\$1,900 (r)	\$1,900 (r)
Nebraska	No	2.56% > \$0 3.57% > \$2,400 5.12% > \$17K 6.84% > \$26,500	\$4,980	\$8,320	\$103 (c)(n)	\$ 103 (c)(n)
Nevada	No	None	n.a.	n.a.	n.a.	n.a.
New Hampshire	No	5% > \$0 (h)	n.a.	n.a.	\$2,400	n.a.
New Jersey	No	1.4% > \$0 1.75% > \$20K 3.5% > \$35K 5.525% > \$40K 6.37% > \$75K 8.97% > \$500K	n.a.	n.a.	\$1,000	\$1,500
New Mexico	No	1.7% > \$0 3.2% > \$5,500 4.7% > \$11K 5.7% > \$16K	\$5,000 (s)	\$10,000 (s)	\$3,200 (s)	\$3,200 (s)
New York	No	4% > \$0 4.5% > \$8K 5.25% > \$11K 5.9% > \$13K 6.85% > \$20K 7.375% > \$100K 7.7% > \$500K	\$7,500	\$14,600	n.a.	\$1,000
North	No	6% > \$0	\$3,000	\$6,000	\$ 1,200	\$ 1,200 (o)

Carolina		7% > \$12,750 7.75% > \$60K 8.25% > \$120K			(o)	
North Dakota	No	2.1% > \$0 3.92% > \$29,700 4.34% > \$71,950 5.04% > \$150,150 5.54% > \$326,450 (r)	\$5,000 (s)	\$10,000 (s)	\$3,200 (s)	\$3,200 (s)
Ohio	No	0.712% > \$0 1.424% > \$5K 2.847% > \$10K 3.559% > \$15K 4.27% > \$20K 4.983% > \$40K 5.693% > \$80K 6.61% > \$100K 7.185% > \$200K	n.a.	n.a.	\$1,350 (g)	\$1,350 (g)
Oklahoma	Yes (d)	0.5% > \$0 1% > \$1K 2% > \$2,500 3% > \$3,750 4% > \$4,900 5% > \$6,200 6% > \$7,700 6.65% > \$10K	\$ 2,000 (p)	\$ 2,000 (p)	\$1,000	\$1,000
Oregon	Yes	5% > \$0 7% > \$2,600 9% > \$6,500	\$1,770	\$3,545	\$154 (c)(r)	\$154 (c)(r)
Penn.	No	3.07% > \$0	n.a.	n.a.	n.a.	n.a.
Rhode Island	No	3.75% > \$0 7% > \$29,700 7.75% > \$71,950 9% > \$150,150 9.9% > \$326,450	\$5,000	\$8,300	\$3,200	\$3,200
South Carolina	No	2.5% > \$0 3% > \$2,530 4% > \$5,060 5% > \$7,590 6% > \$10,120 7% > \$12,650 (r)	\$5,000 (s)	\$10,000 (s)	\$3,200 (s)	\$3,200 (s)
South Dakota	No	None	n.a.	n.a.	n.a.	n.a.

Tenn.	No	6% > \$0 (h)	n.a.	n.a.	\$1,250	n.a.
Texas	No	None	n.a.	n.a.	n.a.	n.a.
Utah	Yes	2.3% > \$0 3.3% > \$863 4.2% > \$1,726 5.2% > \$2,588 6% > \$3,450 7% > \$4,313	\$5,000 (s)	\$10,000 (s)	\$2,400 (q)	\$2,400 (q)
Vermont	No	3.6% > \$0 7.2% > \$29,700 8.5% > \$71,950 9% > \$150,150 9.5% > \$326,450 (r)	\$5,000 (s)	\$10,000 (s)	\$3,200 (s)	\$3,200 (s)
Virginia	No	2% > \$0 3% > \$3K 5% > \$5K 5.75% > \$17K	\$3,000	\$6,000	\$900	\$900
Wash.	No	None	n.a.	n.a.	n.a.	n.a.
West Virginia	No	3% > \$0 4% > \$10K 4.5% > \$25K 6% > \$40K 6.5% > \$60K	n.a.	n.a.	\$2,000	\$2,000
Wisconsin	No	4.60% > \$0 6.15% > \$8,840 6.50% > \$17,680 6.75% > \$132,581 (r)	\$8,140 (j)	\$14,710 (j)	\$700	\$700
Wyoming	No	None	n.a.	n.a.	n.a.	n.a.
D.C.	No	5% > \$0 7.5% > \$10K 9% > \$30K	\$2,000	\$2,000	\$1,370	\$1,370

Footnotes

- (a) Applies to single taxpayers and married people filing separately. Most states double brackets for married filing joint.
- (b) Married-joint filers generally receive double the single exemption.
- (c) Tax Credit.
- (d) Rates listed assume that taxpayers opt not to deduct their federal income tax liability. In Oklahoma, if a filer chooses to deduct his federal liability, then he faces a range of rates from 0.5%-10% on income up to \$1,000 and over \$16,000 respectively.
- (e) Maximum equals \$12,625. Value decreases as income increases.
- (f) The 12% rate applies to short-term capital gains, long- and short-term capital gains on collectibles and pre-1996 installment sales classified as capital gain income for Massachusetts purposes.
- (g) Taxpayers receive a \$20 tax credit per exemption in addition to the normal exemption amount.
- (h) Applies to interest and dividend income only.
- (i) Additional \$1,500 dependent child exemption
- (j) Deduction phases out to zero for single filers at \$80,000 and joint filers at \$90,895.
- (k) Rates apply to regular tax table. A special tax table is available for low-income taxpayers that reduce their tax payments.
- (l) Standard deduction and personal exemptions are combined: \$4,500 for single and married filing separately; \$9,000 married filing jointly and head of household.
- (m) The standard deduction is 15 percent of income with a minimum of \$1,500 and a cap of \$2,000 for single filers, married filing separately filers and dependent filers earning more than \$13,333. The standard deduction is capped at \$4,000 for married filing jointly filers, head of household filers and qualifying widowers earning more than \$26,667.
- (n) The \$103 personal exemption credit is phased out for filers with adjusted gross income of \$73,000 or more.
- (o) Exemptions are based on federal standard deductions but are adjusted according to income and filing status.
- (p) The deduction given is applicable to all filers, excluding married filing separately filers, with adjusted gross income (AGI) over \$13,333. For those with AGI between \$6,666 and \$13,333 the standard deduction is 15% of AGI and for those with AGI of less than \$6,666 the standard deduction is \$1,000. For married filing separately filers, the standard deduction is \$500 or 15% of AGI, but not to exceed \$1,000.
- (q) Three-fourths federal exemption.
- (r) Indexed for Inflation.
- (s) Deductions and exemptions tied to Federal tax system. Federal deductions and exemptions are indexed for inflation.
- (t) Residents should deduct the federal income tax liability as shown on their 2005 federal income tax return.
- (u) If you checked Box A, B, D, E, F, or G on Line 9, your federal tax deduction is limited to \$5,000. If you checked Box C on Line 9, your federal tax deduction is limited to \$10,000.

Note: *Bold, Italics indicate notable tax changes.*

Sources: *Tax Foundation, State tax forms and instructions and Commerce Clearing House.*