

State Individual Income Tax Rates, As of February 1, 2010

State	Rates	>	Brackets (a)
Ala. (b, f, h)	2%	>	\$0
	4%	>	\$500
	5%	>	\$3,000
Alaska		None	
Ariz. (b)	2.59%	>	\$0
	2.88%	>	\$10K
	3.36%	>	\$25K
	4.24%	>	\$50K
	4.54%	>	\$150K
Ark. (d, e, h)	1%	>	\$0
	2.5%	>	\$3,900
	3.5%	>	\$7,800
	4.5%	>	\$11,700
	6%	>	\$19,600
	7%	>	\$32,600
Calif. (b, e, l)	1.25%	>	\$0
	2.25%	>	\$7,168
	4.25%	>	\$16,994
	6.25%	>	\$26,821
	8.25%	>	\$37,233
	9.55%	>	\$47,055
	10.55%	>	\$1M
Colo.		4.63% of federal taxable income	
Conn. (b, m)	3%	>	\$0
	5%	>	\$10K
	6.5%	>	\$500K
Del. (h)	2.2%	>	\$2K
	3.9%	>	\$5K
	4.8%	>	\$10K
	5.2%	>	\$20K
	5.55%	>	\$25K
	6.95%	>	\$60K
Fla.	None		

Ga. (b)	1%	>	\$0
	2%	>	\$750
	3%	>	\$2,250
	4%	>	\$3,750
	5%	>	\$5,250
	6%	>	\$7,000

Hawaii (b)	1.4%	>	\$0
	3.2%	>	\$2,400
	5.5%	>	\$4,800
	6.4%	>	\$9,600
	6.8%	>	\$14,400
	7.2%	>	\$19,200
	7.6%	>	\$24
	7.9%	>	\$36K
	8.25%	>	\$48K
	9%	>	\$150K
	10%	>	\$175K
	11%	>	\$200K

Idaho (b, e)	1.6%	>	\$0
	3.6%	>	\$1,323
	4.1%	>	\$2,642
	5.1%	>	\$3,963
	6.1%	>	\$5,284
	7.1%	>	\$6,604
	7.4%	>	\$9,907
	7.8%	>	\$26,418

III. 3% of federal
adjusted gross income
with modification

Ind. (h) 3.4% of federal
adjusted gross income
with modification

Iowa (e, f, h)	0.36%	>	\$0
	0.72%	>	\$1,407
	2.43%	>	\$2,814
	4.5%	>	\$5,628
	6.12%	>	\$12,663
	6.48%	>	\$21,105
	7.92%	>	\$42,210

	8.98%	>	\$63,315
Kans. (b)	3.5%	>	\$0
	6.25%	>	\$15K
	6.45%	>	\$30K
Ky. (h)	2%	>	\$0
	3%	>	\$3K
	4%	>	\$4K
	5%	>	\$5K
	5.8%	>	\$8K
	6%	>	\$75K
La. (b, f)	2%	>	\$0
	4%	>	\$12,500
	6%	>	\$50,000
Maine (b, e)	6.5%	>	\$0
	6.85%	>	\$250K
Md. (b, h)	2%	>	\$0
	3%	>	\$1K
	4%	>	\$2K
	4.75%	>	\$3K
	5%	>	\$150K
	5.25%	>	\$300K
	5.5%	>	\$500K
	6.25%	>	\$1M
Mass.	5.3%	>	\$0
Mich. (h)	4.35% of federal adjusted gross income with modification		
Minn. (b, e)	5.35%	>	\$0
	7.05%	>	\$22,770
	7.85%	>	\$74,780
Miss.	3%	>	\$0
	4%	>	\$5K
	5%	>	\$10K
Mo. (f, h)	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

Mont. (e, f)	1%	>	\$0
	2%	>	\$2,600
	3%	>	\$4,500
	4%	>	\$6,900
	5%	>	\$9,300
	6%	>	\$12,000
	6.9%	>	\$15,400

Nebr. (b)	2.56%	>	\$0
	3.57%	>	\$2,400
	5.12%	>	\$17,500
	6.84%	>	\$27K

Nev.	None		
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N.H. (c)	5%	>	\$0
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N.J. (b, h, p)	1.4%	>	\$0
	1.75%	>	\$20K
	3.5%	>	\$35K
	5.525%	>	\$40K
	6.37%	>	\$75K
	8.97%	>	\$500K

N.M. (b)	1.7%	>	\$0
	3.2%	>	\$5,500
	4.7%	>	\$11K
	4.9%	>	\$16K

N.Y. (b, h, j)	4%	>	\$0
	4.5%	>	\$8K
	5.25%	>	\$11K
	5.9%	>	\$13K
	6.85%	>	\$20K
	7.85%	>	\$200K
	8.97%	>	\$500K

N.C. (b,k)	6%	>	\$0
	7%	>	\$12,750
	7.75%	>	\$60K
N.D. (b, e)	1.84%	>	\$0
	3.44%	>	\$34K
	3.81%	>	\$82,400
	4.42%	>	\$171,850
	4.86%	>	\$373,650
Ohio (h)	0.587%	>	\$0
	1.174%	>	\$5K
	2.348%	>	\$10K
	2.935%	>	\$15K
	3.521%	>	\$20K
	4.109%	>	\$40K
	4.695%	>	\$80K
	5.451%	>	\$100K
	5.925%	>	\$200K
Okla. (b)	0.5%	>	\$0
	1%	>	\$1,000
	2%	>	\$2,500
	3%	>	\$3,750
	4%	>	\$4,900
	5%	>	\$7,200
	5.5%	>	\$8,700
	Ore. (b, e, f, h,	5%	>
7%		>	\$3,050
9%		>	\$7,650
10.8%		>	\$125K
11%		>	\$250K
Pa. (h)	3.07%	>	\$0
R.I. (b, e, g)	3.75%	>	\$0
	7%	>	\$34K
	7.75%	>	\$82,400
	9%	>	\$171,850
	9.9%	>	\$373,650
S.C. (e)	0%	>	\$0
	3%	>	\$2,740
	4%	>	\$5,480
	5%	>	\$8,220

	6%	>	\$10,960
	7%	>	\$13,700
S.D.		None	
Tenn.(c)	6%	>	\$0
Tex.		None	
Utah	5%	>	\$0
Vt. (b, e, o)	3.55%	>	\$0
	7%	>	\$34K
	8.25%	>	\$82,400
	8.9%	>	\$171,850
	8.95%	>	\$373,650
Va.	2%	>	\$0
	3%	>	\$3K
	5%	>	\$5K
	5.75%	>	\$17K
Wash.		None	
W.Va.	3%	>	\$0
	4%	>	\$10K
	4.5%	>	\$25K
	6%	>	\$40K
	6.5%	>	\$60K
Wis. (b, e)	4.6%	>	\$0
	6.15%	>	\$10,220
	6.5%	>	\$20,440
	6.75%	>	\$153,280
	7.75%	>	\$225K
Wyo.		None	
D.C.	4%	>	\$0
	6%	>	\$10K
	8.5%	>	\$40K

- (a) Applies to single taxpayers and married people filing separately. Some
- (b) Some states effectively double bracket widths for married couples filing
- (c) Applies to interest and dividend income only.
- (d) Rates apply to regular tax table. A special tax table is available for low

- (e) Bracket levels adjusted for inflation each year. Release dates for tax
- (f) These states allow some or all of federal income tax paid to be deducted
- (g) Residents may choose between this rate schedule or a flat tax with no
- (h) Local rates are excluded; 14 states have county or city level income taxes.

- (j) New York added two income tax brackets (7.85% and 8.97%), retroactive to January 1, 2009. The new rates will be in effect for 3 years.
- (k) North Carolina added a tax surcharge of 2% on those with incomes over \$60,000 and 3% on those with incomes over \$150,000, retroactive to January 1, 2009 and expiring December 31, 2010.
- (l) California added 0.25% to each income tax bracket, retroactive to January 1, 2009 and expiring December 31, 2010.

- (m) Connecticut added a new top bracket of 6.5% on income over \$500,000, retroactive to January 1, 2009.

- (n) Oregon approved the addition of two new brackets retroactive to January 1, 2009 and expiring December 31, 2011: 10.8% on Income over \$125,000 and 11% on Income over \$250,000. After 2011, the 10.8% rate will drop to 9.9% and the top bracket will be eliminated.

- (o) Vermont reduced income taxes slightly across the board, retroactively to January 1, 2009. The top rate dropped from 9.5% to 9.4%. They were lowered again across the board on January 1, 2010; the top rate fell to 8.95%

Source: Tax Foundation; state tax forms and instructions

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