

STATE INDIVIDUAL INCOME TAXES

(Tax rates for tax year 2018 -- as of July 1, 2018)

	TAX RATE RANGE		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 (aa)	7,500 (aa)	Yes
ALASKA	No State Income Tax										
ARIZONA (a)	2.59	- 4.54	5	10,179 (b)	- 152,668 (b)	2,150	4,300	2,300	5,183	10,336	
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	8,223 (b)	- 551,473 (b)	114 (c)	228 (c)	353 (c)	4,236 (a)	8,472 (a)	
COLORADO	4.63		1	-----Flat rate-----		-- (d)	-- (d)	-- (d)	12,000 (d)	24,000 (d)	
CONNECTICUT	3.0	- 6.99	7	10,000 (b)	- 500,000 (b)	14,500 (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 (z)	1.0	- 6.0	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)	4,150 (d)	8,300 (d)	4,150 (d)	5,950	11,900	
ILLINOIS	4.95		1	-----Flat rate-----		2,000	4,000	2,000	--	--	
INDIANA	3.23		1	-----Flat rate-----		1,000	2,000	2,500 (j)	--	--	
IOWA (a)	0.36	- 8.98	9	1,598	- 71,910	40 (c)	80 (c)	40 (c)	2,030 (a)	5,000 (a)	Yes
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)	Yes
MAINE (a)	5.8	- 7.15	3	21,450 (l)	- 50,750 (l)	-- (d)	-- (d)	-- (d)	11,800	23,600	
MARYLAND	2.0	- 5.75	8	1,000 (m)	- 250,000 (m)	3,200	6,400	3,200	2,000 (bb)	4,000 (bb)	
MASSACHUSETTS	5.10		1	-----Flat rate-----		4,400	8,800	1,000	--	--	
MICHIGAN (a)	4.25		1	-----Flat rate-----		4,000	8,000	4,000	--	--	
MINNESOTA (a)	5.35	- 9.85	4	25,890 (n)	- 160,020 (n)	4,150 (d)	8,300 (d)	4,150 (d)	6,350 (d)	12,700 (d)	
MISSISSIPPI	3.0	- 5.0	3	5,000	- 10,001	6,000	12,000	1,500	2,300	4,600	
MISSOURI (a) (o)	1.5	- 5.9	10	1,028	- 9,253	2,100	4,200	1,200	12,000 (d)	24,000 (d)	Yes (p)
MONTANA (a)	1.0	- 6.9	7	3,000	- 17,900	2,400	4,800	2,400	4,460 (bb)	8,920 (bb)	Yes (p)
NEBRASKA (a)	2.46	- 6.84	4	3,150 (b)	- 30,420 (b)	134 (c)	268 (c)	134 (c)	5,800		
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 (q)	- 500,000 (q)	1,000	2,000	1,500	--	--	
NEW MEXICO	1.7	- 4.9	4	5,500 (r)	- 16,001 (r)	-- (d)	-- (d)	-- (d)	12,000 (d)	24,000 (d)	
NEW YORK (a)	4.0	- 8.82	8	8,500 (b)	- 1,077,550 (b)	0	0	1,000	7,500	15,000	
NORTH CAROLINA	5.499		1	-----Flat rate-----		-----None-----			8,750 (cc)	17,500 (cc)	
NORTH DAKOTA (a)	1.10	- 2.90	5	38,700 (s)	- 424,950 (s)	-- (d)	-- (d)	-- (d)	12,000 (d)	24,000 (d)	
OHIO (a)	0.0	- 4.997	8	10,650	- 213,350	2,300 (t)	4,600 (t)	2,300 (t)	--	--	
OKLAHOMA	0.5	- 5.0	6	1,000 (u)	- 7,200 (u)	1,000	2,000	1,000	6,350	12,700	
OREGON (a)	5.0	- 9.9	4	3,450 (b)	- 125,000 (b)	201 (c)	402 (c)	201 (c)	1,640	3,280	Yes (p)
PENNSYLVANIA	3.07		1	-----Flat rate-----		-----None-----			--	--	
RHODE ISLAND (a)	3.75	- 5.99	3	62,550	- 142,150	4,000	8,000	4,000	8,525 (dd)	17,050 (dd)	
SOUTH CAROLINA	0.0	- 7.0	6	2,970	- 14,860	4,150 (d)	8,300 (d)	4,150 (d)	6,350 (d)	12,700 (d)	
SOUTH DAKOTA	No State Income Tax										
TENNESSEE	State Income Tax of 3% on Dividends and Interest Income Only										
TEXAS	No State Income Tax										
UTAH	5.0		1	-----Flat rate-----		(v)	(v)	(v)	(v)	(v)	
VERMONT (a)	3.55	- 8.95	5	37,950 (w)	- 416,700 (w)	4,150 (d)	8,300 (d)	4,150 (d)	6,350 (d)	12,700 (d)	
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	11,450 (x)	- 252,150 (x)	700	1,400	700	10,380 (dd)	21,359 (dd)	
WYOMING	No State Income Tax										
DIST. OF COLUMBI.	4.0	- 8.95	5	10,000	- 1,000,000	-- (d)	-- (d)	-- (d)	12,000 (d)	24,000 (d)	

Source: The Federation of Tax Administrators from various sources. Includes state legislation enacted before July 1, 2018.

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- (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. Massachusetts, Michigan, and Nebraska index 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. To date, CO, ME, NM, ND, and DC have not passed legislation to change conformity. ID, MN, SC, and VT conform to the federal code before the enactment of the TCJA.
- (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 bracket reported for Maine are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$42,900 to \$101,550.
- (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 \$37,850 to \$266,700.
- (o) Beginning after tax year 2017, the top Missouri tax rate is scheduled to decrease by 0.1 each year [if revenue gain requirements are met] until it reaches 5.5%.
- (p) 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 \$6,350 for all filers in Oregon.
- (q) 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.
- (r) 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.
- (s) 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 \$64,650 to \$424,950.
- (t) Ohio provides an additional tax credit of \$20 per exemption. Exemption amounts reduced for higher income taxpayers.
- (u) 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.
- (v) Utah provides a tax credit equal to 6% of the federal personal exemption amounts (and applicable standard deduction).
- (w) Vermont's income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$63,350 to \$416,700.
- (x) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply to income brackets ranging from \$15,270, to \$336,200.
- (y) Tennessee Hall Tax Rate on Dividends and Interest is being phased out, 1% reduction each year
- (z) Georgia top tax rate is scheduled to decrease to 5.75% for tax years beginning after 1/1/2019.
- (aa) Alabama standard deduction is phased out for incomes over \$20,000 [\$23,000 after 12/31/18].
- (bb) Maryland standard deduction limited to 15% of AGI; Montana, 20% of AGI.
- (cc) North Carolina standard deduction scheduled to increase to \$10,000 for TY 2019
- (dd) Rhode Island exemptions & standard deductions phased out for incomes over \$119,000; Wisconsin standard deduction phases out for income over \$14,960.