

Table 14. 2015 State Personal Income Tax Rates

State	Single Filer			Married Filing Jointly			Standard Deduction		Personal Exemption		
	Rates		Brackets	Rates		Brackets	Single	Couple	Single	Couple	Dependent
Ala.	2.00%	>	\$0	2.00%	>	\$0	\$2,500	\$7,500	\$1,500	\$3,000	\$1,000
(b, f)	4.00%	>	\$500	4.00%	>	\$1,000					
	5.00%	>	\$3,000	5.00%	>	\$6,000					
Alaska			none			none	n.a.	n.a.	n.a.	n.a.	n.a.
Ariz.	2.59%	>	\$0	2.59%	>	\$0	\$5,009	\$10,010	\$2,100	\$4,200	\$2,300
(e)	2.88%	>	\$10,000	2.88%	>	\$20,000					
	3.36%	>	\$25,000	3.36%	>	\$50,000					
	4.24%	>	\$50,000	4.24%	>	\$100,000					
	4.54%	>	\$150,000	4.54%	>	\$300,000					
Ark.	1.00%	>	\$0	1.00%	>	\$0	\$2,000	\$4,000	\$26	\$52	\$26
(d, e)	2.50%	>	\$4,299	2.50%	>	\$4,299					
	3.50%	>	\$8,399	3.50%	>	\$8,399					
	4.50%	>	\$12,599	4.50%	>	\$12,599					
	6.00%	>	\$20,999	6.00%	>	\$20,999					
	7.00%	>	\$35,099	7.00%	>	\$35,099					
Calif.	1.00%	>	\$0	1.00%	>	\$0	\$3,992	\$7,984	\$108	\$216	\$333
(a, e,	2.00%	>	\$7,749	2.00%	>	\$15,498					
r, s)	4.00%	>	\$18,371	4.00%	>	\$36,742					
	6.00%	>	\$28,995	6.00%	>	\$57,990					
	8.00%	>	\$40,250	8.00%	>	\$80,500					
	9.30%	>	\$50,689	9.30%	>	\$101,738					
	10.30%	>	\$259,844	10.30%	>	\$519,688					
	11.30%	>	\$311,812	11.30%	>	\$623,624					
	12.30%	>	\$519,867	12.30%	>	\$1,000,000					
	13.30%	>	\$1,000,000	13.30%	>	\$1,039,374					
Colo.			4.63% of federal taxable income			4.63% of federal taxable income	n.a.	n.a.	n.a.	n.a.	n.a.
Conn.	3.00%	>	\$0	3.00%	>	\$0	n.a.	n.a.	\$15,000	\$24,000	\$0
(t, u)	5.00%	>	\$10,000	5.00%	>	\$20,000					
	5.50%	>	\$50,000	5.50%	>	\$100,000					
	6.00%	>	\$100,000	6.00%	>	\$200,000					
	6.50%	>	\$200,000	6.50%	>	\$400,000					
	6.70%	>	\$250,000	6.70%	>	\$500,000					
Del.	2.20%	>	\$2,000	2.20%	>	\$2,000	\$3,250	\$6,500	\$110	\$220	\$110
(f, r, v)	3.90%	>	\$5,000	3.90%	>	\$5,000					
	4.80%	>	\$10,000	4.80%	>	\$10,000					
	5.20%	>	\$20,000	5.20%	>	\$20,000					
	5.55%	>	\$25,000	5.55%	>	\$25,000					
	6.60%	>	\$60,000	6.60%	>	\$60,000					
Fla.			none			none	n.a.	n.a.	n.a.	n.a.	n.a.
Ga.	1.00%	>	\$0	1.00%	>	\$0	\$2,300	\$3,000	\$2,700	\$7,400	\$3,000
	2.00%	>	\$750	2.00%	>	\$1,000					
	3.00%	>	\$2,250	3.00%	>	\$3,000					

State	Single Filer			Married Filing Jointly			Standard Deduction		Personal Exemption		
	Rates		Brackets	Rates		Brackets	Single	Couple	Single	Couple	Dependent
	4.00%	>	\$3,750	4.00%	>	\$5,000					
	5.00%	>	\$5,250	5.00%	>	\$7,000					
	6.00%	>	\$7,000	6.00%	>	\$10,000					
Hawaii (w)	1.40%	>	\$0	1.40%	>	\$0	\$2,200	\$4,400	\$1,144	\$2,288	\$1,144
	3.20%	>	\$2,400	3.20%	>	\$4,800					
	5.50%	>	\$4,800	5.50%	>	\$9,600					
	6.40%	>	\$9,600	6.40%	>	\$19,200					
	6.80%	>	\$14,400	6.80%	>	\$28,800					
	7.20%	>	\$19,200	7.20%	>	\$38,400					
	7.60%	>	\$24,000	7.60%	>	\$48,000					
	7.90%	>	\$36,000	7.90%	>	\$72,000					
	8.25%	>	\$48,000	8.25%	>	\$96,000					
	9.00%	>	\$150,000	9.00%	>	\$300,000					
	10.00%	>	\$175,000	10.00%	>	\$350,000					
	11.00%	>	\$200,000	11.00%	>	\$400,000					
Idaho (e, p)	1.60%	>	\$0	1.60%	>	\$0	\$6,300	\$12,600	\$4,000	\$8,000	\$4,000
	3.60%	>	\$1,428	3.60%	>	\$2,857					
	4.10%	>	\$2,857	4.10%	>	\$5,715					
	5.10%	>	\$4,286	5.10%	>	\$8,573					
	6.10%	>	\$5,715	6.10%	>	\$11,431					
	7.10%	>	\$7,144	7.10%	>	\$14,289					
	7.40%	>	\$10,717	7.40%	>	\$21,436					
Ill.	3.75% of federal taxable income			3.75% of federal taxable income			n.a.	n.a.	\$2,125	\$4,250	\$2,125
Ind. (x)	3.3% of federal taxable income			3.3% of federal taxable income			n.a.	n.a.	\$1,000	\$2,000	\$1,500
Iowa (a, e, f, r)	0.36%	>	\$0	0.36%	>	\$0	\$1,950	\$4,810	\$40	\$80	\$40
	0.72%	>	\$1,539	0.72%	>	\$1,539					
	2.43%	>	\$3,078	2.43%	>	\$3,078					
	4.50%	>	\$6,156	4.50%	>	\$6,156					
	6.12%	>	\$13,851	6.12%	>	\$13,851					
	6.48%	>	\$23,085	6.48%	>	\$23,085					
	6.80%	>	\$30,780	6.80%	>	\$30,780					
	7.92%	>	\$46,170	7.92%	>	\$46,170					
	8.98%	>	\$69,255	8.98%	>	\$69,255					
Kans.	2.70%	>	\$0	2.70%	>	\$0	\$3,000	\$7,500	\$2,250	\$4,500	\$2,250
	4.60%	>	\$15,000	4.60%	>	\$30,000					
Ky. (r)	2.00%	>	\$0	2.00%	>	\$0	\$2,440	\$2,440	\$20	\$40	\$20
	3.00%	>	\$3,000	3.00%	>	\$3,000					
	4.00%	>	\$4,000	4.00%	>	\$4,000					
	5.00%	>	\$5,000	5.00%	>	\$5,000					
	5.80%	>	\$8,000	5.80%	>	\$8,000					
	6.00%	>	\$75,000	6.00%	>	\$75,000					
La. (f, n)	2.00%	>	\$0	2.00%	>	\$0	n.a.	n.a.	\$4,500	\$9,000	\$1,000
	4.00%	>	\$12,500	4.00%	>	\$25,000					
	6.00%	>	\$50,000	6.00%	>	\$100,000					

State	Single Filer			Married Filing Jointly			Standard Deduction		Personal Exemption		
	Rates		Brackets	Rates		Brackets	Single	Couple	Single	Couple	Dependent
Maine (e, p)	6.50%	>	\$5,199	6.50%	>	\$10,449	\$6,300	\$12,600	\$4,000	\$8,000	\$4,000
	7.95%	>	\$20,899	7.95%	>	\$41,849					
Md. (o, y)	2.00%	>	\$0	2.00%	>	\$0	\$2,000	\$4,000	\$3,200	\$6,400	\$3,200
	3.00%	>	\$1,000	3.00%	>	\$1,000					
	4.00%	>	\$2,000	4.00%	>	\$2,000					
	4.75%	>	\$3,000	4.75%	>	\$3,000					
	5.00%	>	\$100,000	5.00%	>	\$150,000					
	5.25%	>	\$125,000	5.25%	>	\$175,000					
	5.50%	>	\$150,000	5.50%	>	\$225,000					
	5.75%	>	\$250,000	5.75%	>	\$300,000					
Mass.	5.15%	>	\$0	5.15%	>	\$0	n.a.	n.a.	\$4,400	\$8,800	\$1,000
Mich.	4.25% of federal AGI with modification			4.25% of federal AGI with modification			n.a.	n.a.	\$4,000	\$4,000	n.a.
Minn. (e, p)	5.35%	>	\$0	5.35%	>	\$0	\$6,300	\$12,600	\$4,000	\$8,000	\$4,000
	7.05%	>	\$25,070	7.05%	>	\$36,650					
	7.85%	>	\$82,360	7.85%	>	\$145,620					
	9.85%	>	\$154,950	9.85%	>	\$258,260					
Miss.	3.00%	>	\$0	3.00%	>	\$0	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500
	4.00%	>	\$5,000	4.00%	>	\$5,000					
	5.00%	>	\$10,000	5.00%	>	\$10,000					
Mo. (p)	1.50%	>	\$0	1.50%	>	\$0	\$6,300	\$12,600	\$2,100	\$4,200	\$1,200
	2.00%	>	\$1,000	2.00%	>	\$1,000					
	2.50%	>	\$2,000	2.50%	>	\$2,000					
	3.00%	>	\$3,000	3.00%	>	\$3,000					
	3.50%	>	\$4,000	3.50%	>	\$4,000					
	4.00%	>	\$5,000	4.00%	>	\$5,000					
	4.50%	>	\$6,000	4.50%	>	\$6,000					
	5.00%	>	\$7,000	5.00%	>	\$7,000					
	5.50%	>	\$8,000	5.50%	>	\$8,000					
	6.00%	>	\$9,000	6.00%	>	\$9,000					
Mont. (a, e, f, q)	1.00%	>	\$0	1.00%	>	\$0	\$4,370	\$8,740	\$2,330	\$4,660	\$2,330
	2.00%	>	\$2,800	2.00%	>	\$2,800					
	3.00%	>	\$5,000	3.00%	>	\$5,000					
	4.00%	>	\$7,600	4.00%	>	\$7,600					
	5.00%	>	\$10,300	5.00%	>	\$10,300					
	6.00%	>	\$13,300	6.00%	>	\$13,300					
	6.90%	>	\$17,000	6.90%	>	\$17,000					
Nebr. (e, r)	2.46%	>	\$0	2.46%	>	\$0	\$5,800	\$11,600	\$130	\$260	\$130
	3.51%	>	\$3,050	3.51%	>	\$6,090					
	5.01%	>	\$18,280	5.01%	>	\$36,570					
	6.84%	>	\$29,460	6.84%	>	\$58,920					
Nev.		none		none		n.a.	n.a.	n.a.	n.a.	n.a.	
N.H. (c)	5.00%	>	\$0	5.00%	>	\$0	n.a.	n.a.	\$2,400	\$4,800	n.a.

State	Single Filer			Married Filing Jointly			Standard Deduction		Personal Exemption		
	Rates		Brackets	Rates		Brackets	Single	Couple	Single	Couple	Dependent
N.J.	1.40%	>	\$0	1.40%	>	\$0	n.a.	n.a.	\$1,000	\$2,000	\$1,500
	1.75%	>	\$20,000	1.75%	>	\$20,000					
	3.50%	>	\$35,000	2.45%	>	\$50,000					
	5.525%	>	\$40,000	3.50%	>	\$70,000					
	6.37%	>	\$75,000	5.525%	>	\$80,000					
	8.97%	>	\$500,000	6.37%	>	\$150,000					
				8.97%	>	\$500,000					
N.M. (i)	1.70%	>	\$0	1.70%	>	\$0	\$6,300	\$12,600	\$4,000	\$4,000	\$4,000
	3.20%	>	\$5,500	3.20%	>	\$8,000					
	4.70%	>	\$11,000	4.70%	>	\$16,000					
	4.90%	>	\$16,000	4.90%	>	\$24,000					
N.Y. (e)	4.00%	>	\$0	4.00%	>	\$0	\$7,900	\$15,850	n.a.	n.a.	\$1,000
	4.50%	>	\$8,400	4.50%	>	\$16,950					
	5.25%	>	\$11,600	5.25%	>	\$23,300					
	5.90%	>	\$13,750	5.90%	>	\$27,550					
	6.45%	>	\$21,150	6.45%	>	\$42,450					
	6.65%	>	\$79,600	6.65%	>	\$159,350					
	6.85%	>	\$212,500	6.85%	>	\$318,750					
	8.82%	>	\$1,062,650	8.82%	>	\$2,125,450					
N.C.	5.75%	>	\$0	5.75%	>	\$0	\$7,500	\$15,000	n.a.	n.a.	n.a.
N.D. (e, p, z)	1.22%	>	\$0	1.22%	>	\$0	\$6,300	\$12,600	\$4,000	\$8,000	\$4,000
	2.27%	>	\$36,900	2.27%	>	\$61,700					
	2.52%	>	\$89,350	2.52%	>	\$148,850					
	2.93%	>	\$186,350	2.93%	>	\$226,850					
	3.22%	>	\$405,100	3.22%	>	\$405,100					
Ohio (a, e, g)	0.528%	>	\$0	0.528%	>	\$0	n.a.	n.a.	\$2,200	\$4,400	\$2,200
	1.057%	>	\$5,200	1.057%	>	\$5,200					
	2.113%	>	\$10,400	2.113%	>	\$10,400					
	2.642%	>	\$15,650	2.642%	>	\$15,650					
	3.169%	>	\$20,900	3.169%	>	\$20,900					
	3.698%	>	\$41,700	3.698%	>	\$41,700					
	4.226%	>	\$83,350	4.226%	>	\$83,350					
	4.906%	>	\$104,250	4.906%	>	\$104,250					
	5.333%	>	\$208,500	5.333%	>	\$208,500					
Okla. (h)	0.50%	>	\$0	0.50%	>	\$0	\$5,950	\$11,900	\$1,000	\$2,000	\$1,000
	1.00%	>	\$1,000	1.00%	>	\$2,000					
	2.00%	>	\$2,500	2.00%	>	\$5,000					
	3.00%	>	\$3,750	3.00%	>	\$7,500					
	4.00%	>	\$4,900	4.00%	>	\$9,800					
	5.00%	>	\$7,200	5.00%	>	\$12,200					
	5.25%	>	\$8,700	5.25%	>	\$15,000					
Ore. (e, f)	5.00%	>	\$0	5.00%	>	\$0	\$2,145	\$4,295	\$194	\$388	\$194
	7.00%	>	\$3,350	7.00%	>	\$6,700					
	9.00%	>	\$8,400	9.00%	>	\$16,800					
	9.90%	>	\$125,000	9.90%	>	\$250,000					

State	Single Filer			Married Filing Jointly			Standard Deduction		Personal Exemption		
	Rates		Brackets	Rates		Brackets	Single	Couple	Single	Couple	Dependent
Pa.	3.07%	>	\$0	3.07%	>	\$0	n.a.	n.a.	n.a.	n.a.	n.a.
R.I.	3.75%	>	\$0	3.75%	>	\$0	\$8,275	\$16,550	\$3,850	\$7,700	\$3,850
(e, k)	4.75%	>	\$60,500	4.75%	>	\$60,500					
	5.99%	>	\$137,650	5.99%	>	\$137,650					
S.C.	0.00%	>	\$0	0.00%	>	\$0	\$6,300	\$12,600	\$4,000	\$8,000	\$4,000
(e, p)	3.00%	>	\$2,880	3.00%	>	\$2,880					
	4.00%	>	\$5,760	4.00%	>	\$5,760					
	5.00%	>	\$8,640	5.00%	>	\$8,640					
	6.00%	>	\$11,520	6.00%	>	\$11,520					
	7.00%	>	\$14,400	7.00%	>	\$14,400					
S.D.			none			none	n.a.	n.a.	n.a.	n.a.	n.a.
Tenn. (c)	6.00%	>	\$0	6.00%	>	\$0	n.a.	n.a.	\$1,250	\$2,500	n.a.
Tex.			none			none	n.a.	n.a.	n.a.	n.a.	n.a.
Utah	5.00%	>	\$0	5.00%	>	\$0	(l)	(l)	\$3,000	\$6,000	\$3,000
Vt.	3.55%	>	\$0	3.55%	>	\$0	\$6,300	\$12,600	\$4,000	\$4,000	\$4,000
(a, e, p)	6.80%	>	\$37,450	6.80%	>	\$62,600					
	7.80%	>	\$90,750	7.80%	>	\$151,200					
	8.80%	>	\$189,300	8.80%	>	\$230,450					
	8.95%	>	\$411,500	8.95%	>	\$411,500					
Va.	2.00%	>	\$0	2.00%	>	\$0	\$3,000	\$6,000	\$930	\$1,860	\$930
	3.00%	>	\$3,000	3.00%	>	\$3,000					
	5.00%	>	\$5,000	5.00%	>	\$5,000					
	5.75%	>	\$17,000	5.75%	>	\$17,000					
Wash.			none			none	n.a.	n.a.	n.a.	n.a.	n.a.
W.Va.	3.00%	>	\$0	3.00%	>	\$0	n.a.	n.a.	\$2,000	\$4,000	\$2,000
	4.00%	>	\$10,000	4.00%	>	\$10,000					
	4.50%	>	\$25,000	4.50%	>	\$25,000					
	6.00%	>	\$40,000	6.00%	>	\$40,000					
	6.50%	>	\$60,000	6.50%	>	\$60,000					
Wis.	4.00%	>	\$0	4.00%	>	\$0	\$10,250	\$18,460	\$700	\$1,400	\$700
(e, m)	5.84%	>	\$11,090	5.84%	>	\$14,790					
	6.27%	>	\$22,190	6.27%	>	\$29,580					
	7.65%	>	\$244,270	7.65%	>	\$325,700					
Wyo.			none			none	n.a.	n.a.	n.a.	n.a.	n.a.
D.C.	4.00%	>	\$0	4.00%	>	\$0	\$5,200	\$6,650	\$2,200	\$2,200	\$2,200
(j)	6.00%	>	\$10,000	6.00%	>	\$10,000					
	7.00%	>	\$40,000	7.00%	>	\$40,000					
	8.50%	>	\$60,000	8.50%	>	\$60,000					
	8.95%	>	\$350,000	8.95%	>	\$350,000					

(a) 2014 tax information.

State	Single Filer		Married Filing Jointly		Standard Deduction		Personal Exemption		
	Rates	Brackets	Rates	Brackets	Single	Couple	Single	Couple	Dependent

- (b) For single taxpayers with AGI below \$20,000, the standard deduction is \$2,500. This standard deduction amount
- (c) Applies to interest and dividend income only.
- (d) Rates apply to regular tax table. A special tax table is available for low income taxpayers that reduces their tax
- (e) Bracket levels adjusted for inflation each year. Release dates for tax bracket inflation adjustments vary by state
- (f) These states allow some or all of federal income tax paid to be deducted from state taxable income.
- (g) Ohio's personal and dependent exemptions are \$2,200 for an AGI of \$40,000 or less, \$1,950 if AGI is between
- (h) The top rate is scheduled to be reduced to 5.0% in tax year 2016 and 4.85% in subsequent tax years, contingent
- (i) Tied to federal tax system, plus an additional \$2,500 if federal AGI is equal to or less than \$36,667 (single) or
- (j) Deduction and exemption amounts for 2015 subject to funding. Rate reductions for income between \$40,001 and
- (k) The phase-out range for the personal exemption and deduction is \$192,700 - \$214,700. The exemptions and
- (l) The standard deduction is taken in the form of a nonrefundable credit of 6% of the federal standard or itemized
- (m) The standard deduction phases out by 12% at \$14,779 for single filers and 19.778% at \$20,739 for married filing
- (n) Standard deductions and personal exemptions are combined: \$4,500 for single and married filing separately;
- (o) The standard deduction is 15 percent of income with a minimum of \$1,500 and a cap of \$2,000 for single filers,
- (p) Deduction or exemption tied to federal tax system. Federal deductions and exemptions are indexed for inflation.
- (q) Montana filers' standard deduction is 20% of AGI. For single taxpayers, the deduction must be between \$1,940
- (r) Tax Credit.
- (s) Exemption credits phase out for single taxpayers by \$6 for each \$2,500 of AGI above \$169,730 and for joint filers
- (t) Connecticut has a complex set of phase-out provisions. For each single taxpayer whose Connecticut AGI exceeds
- (u) Connecticut taxpayers are also given a personal tax credit based upon certain income constraints, which begins at
- (v) In addition to the personal income tax rates, Delaware imposes a tax on lump-sum distributions.
- (w) Additionally, Hawaii allows any taxpayer, other than a corporation, acting as a business entity in more than one
- (x) \$1,000 is a base exemption. If dependents meet certain conditions, filers can take an additional \$1,500 exemption
- (y) The exemption amount has the following phase out schedule: if AGI is above \$100,000 but below \$125,000,
- (z) Federal taxable income is the starting point for North Dakota, so the federal standard deduction and exemptions