

STATE INDIVIDUAL INCOME TAXES
(Tax rates for tax year 2022 -- as of January 1, 2022)

	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 (y)	7,500 (y)	Yes
ALASKA	No State Income Tax										
ARIZONA (a)	2.59	- 4.5	4	27,808 (b)	- 166,843 (b)	--	--	100 (c)	12,550	25,100	
ARKANSAS (a)	2.0	- 5.5 (f)	3	4,300	- 8,501	29 (c)	58 (c)	29 (c)	2,200	4,400	
CALIFORNIA (a)	1.0	12.3 (g)	9	9,325 (b)	- 625,369 (b)	129 (c)	258 (c)	400 (c)	4,803 (a)	9,606 (a)	
COLORADO	4.55		1	----Flat rate----		-- (d)	-- (d)	-- (d)	12,950 (d)	25,900 (d)	
CONNECTICUT	3.0	- 6.99	7	10,000 (b)	- 500,000 (b)	15,000 (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	1.0	- 5.75	6	750 (i)	- 7,001 (i)	2,700	7,400	3,000	5,400	7,100	
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	- 6.5	5	1,568 (b)	- 7,939 (b)	-- (d)	-- (d)	-- (d)	12,950 (d)	25,900 (d)	
ILLINOIS (a)	4.95		1	----Flat rate----		2,375	4,750	2,375	--	--	
INDIANA	3.23		1	----Flat rate----		1,000	2,000	2,500 (j)	--	--	
IOWA (a)	0.33	- 8.53	9	1,743	- 78,435	40 (c)	80 (c)	40 (c)	2,210 (a)	5,450 (a)	Yes
KANSAS	3.1	- 5.7	3	15,000 (b)	- 30,000 (b)	2,250	4,500	2,250	3,500	8,000	
KENTUCKY	5.0		1	----Flat rate----		-----None-----			2,770	2,770	
LOUISIANA	1.85	- 4.25	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	23,000 (l)	- 54,450 (l)	4,450	8,900	4,450	12,950 (d)	25,900 (d)	
MARYLAND	2.0	- 5.75	8	1,000 (m)	- 250,000 (m)	3,200	6,400	3,200	2,350 (z)	4,700 (z)	
MASSACHUSETTS	5.0		1	----Flat rate----		4,400	8,800	1,000	--	--	
MICHIGAN (a)	4.25		1	----Flat rate----		4,900	9,800	4,900	--	--	
MINNESOTA (a)	5.35	- 9.85	4	28,080 (n)	- 171,221 (n)	-- (d)	-- (d)	4,350	12,950 (d)	25,900 (d)	
MISSISSIPPI	0.0	- 5.0	3	5,000	- 10,001	6,000	12,000	1,500	2,300	4,600	
MISSOURI (a)	1.5	- 5.3	9	1,121	- 8,968	-- (d)	-- (d)	-- (d)	12,950 (d)	25,900 (d)	Yes (o)
MONTANA (a)	1.0	- 6.75	7	2,900	- 17,400	2,580	5,160	2,580	4,830 (z)	9,660 (z)	Yes (o)
NEBRASKA (a)	2.46	- 6.84	4	3,340 (b)	- 32,210 (b)	142 (c)	284 (c)	142 (c)	7,100	14,200	
NEVADA	No State Income Tax										
NEW HAMPSHIRE	State Income Tax of 5% on Dividends and Interest Income Only										
NEW JERSEY	1.4	- 10.75	7	20,000 (p)	- \$1 million (p)	1,000	2,000	1,500	--	--	
NEW MEXICO	1.7	- 5.9	5	5,500 (q)	- 210,000 (q)	-- (d)	-- (d)	-- (d)	12,950 (d)	25,900 (d)	
NEW YORK (a)	4.0	- 10.9	9	8,500 (r)	- \$23 million (r)	0	0	1,000	8,000	16,050	
NORTH CAROLINA	4.99		1	----Flat rate----		-----None-----			10,750	21,500	
NORTH DAKOTA (a)	1.10	- 2.90	5	41,775 (s)	- 458,350 (s)	-- (d)	-- (d)	-- (d)	12,950 (d)	25,900 (d)	
OHIO (a)	0.0	3.99	6	25,000	- 110,650	1,900 (t)	3,800 (t)	1,900 (t)	--	--	
OKLAHOMA	0.25	- 4.75	6	1,000 (u)	- 7,200 (u)	1,000	2,000	1,000	6,350	12,700	
OREGON (a)	4.75	- 9.9	4	3,750 (b)	- 125,000 (b)	219 (c)	438 (c)	219 (c)	2,420	4,840	Yes (o)
PENNSYLVANIA	3.07		1	----Flat rate----		-----None-----			--	--	
RHODE ISLAND (a)	3.75	- 5.99	3	68,200	- 155,050	4,350	8,700	4,350	9,300 (y)	18,600 (y)	
SOUTH CAROLINA (a)	0.0	- 7.0	6	3,110	- 15,560	-- (d)	-- (d)	-- (d)	12,950 (d)	25,900 (d)	
SOUTH DAKOTA	No State Income Tax										
TENNESSEE	No State Income Tax										
TEXAS	No State Income Tax										
UTAH	4.95		1	----Flat rate----		--	--	--	(v)	(v)	
VERMONT (a)	3.35	- 8.75	4	42,150 (w)	- 213,150 (w)	4,350	8,700	4,350	6,350	12,700	
VIRGINIA	2.0	- 5.75	4	3,000	- 17,001	930	1,860	930	4,500	9,000	
WASHINGTON	No State Income Tax										
WEST VIRGINIA	3.0	- 6.5	5	10,000	- 60,000	2,000	4,000	2,000	--	--	
WISCONSIN (a)	3.54	- 7.65	4	12,760 (x)	- 280,950 (x)	700	1,400	700	11,790 (y)	21,820 (y)	
WYOMING	No State Income Tax										
DIST. OF COLUMBIA	4.0	- 9.75	6	10,000	- 1,000,000	-- (d)	-- (d)	-- (d)	12,950 (d)	25,900 (d)	

Source: The Federation of Tax Administrators from various sources.

STATE INDIVIDUAL INCOME TAXES

(Tax rates for tax year 2022 -- as of January 1, 2022)

- (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. Michigan indexes 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.
- (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 \$84,500.
- (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 and 3% rate are phased out for higher income taxpayers until they are eliminated for households earning over \$101,500.
- (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 \$46,000 to \$108,900.
- (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 \$41,051 to \$284,811.
- (o) 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 \$7,050 for all filers in Oregon.
- (p) The New Jersey rates reported are for single individuals. For married couples filing jointly, the tax rates also range from 1.4% to 10.75%, with 8 brackets and the same high and low income ranges.
- (q) 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 \$315,000.
- (r) The income brackets reported for New York are for single individuals. For married couples filing jointly, the same tax rates apply to income brackets ranging from \$17,150 to \$25 million.
- (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 \$69,700 to \$458,350.
- (t) Ohio provides an additional tax credit of \$20 per exemption. Exemption amounts reduced for higher income taxpayers. Business income taxes at a flat 3% rate.
- (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 \$70,450 to \$259,500.
- (x) The Wisconsin income brackets reported are for single individuals. For married taxpayers filing jointly, the same tax rates apply income brackets ranging from \$17,010, to \$374,600.
- (y) Alabama standard deduction is phased out for incomes over \$23,000. Rhode Island exemptions & standard deductions phased out for incomes over \$210,750; Wisconsin standard deduction phases out for income over \$16,000.
- (z) Standard deduction amounts reported are maximums, Maryland standard deduction is 15% of AGI; Montana, 20% of AGI.