

Employee Income Tax

	Single Filer		Married Filing Jointly		Standard Deduction		Personal Exemption		
State	Rates	Brackets	Rates	Brackets	Single	Couple	Single	Couple	Dependent
Alabama	2.00%	\$0	2.00%	\$0	\$2,500	\$7,500	\$1,500	\$3,000	\$1,000
	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.
Arizona	2.59%	\$0	2.59%	\$0	\$12,950	\$25,900	n.a.	n.a.	\$100 credit
	3.34%	\$27,808	3.34%	\$55,615					
	4.17%	\$55,615	4.17%	\$111,229					
	4.50%	\$166,843	4.50%	\$333,684					

Arkansas	2.00%	\$0	2.00%	\$0	\$2,200	\$4,400	\$29 credit	\$58 credit	\$29 credit
	4.00%	\$4,300	4.00%	\$4,300					
	5.50%	\$8,500	5.50%	\$8,500					
California	1.00%	\$0	1.00%	\$0	\$4,803	\$9,606	\$129 credit	\$258 credit	\$400 credit
	2.00%	\$9,325	2.00%	\$18,650					
	4.00%	\$22,107	4.00%	\$44,214					
	6.00%	\$34,892	6.00%	\$69,784					
	8.00%	\$48,435	8.00%	\$96,870					
	9.30%	\$61,214	9.30%	\$122,428					
	10.30%	\$312,686	10.30%	\$625,372					
	11.30%	\$375,221	11.30%	\$750,442					

	12.30%	\$625,369	12.30%	\$1,000,000					
	13.30%	\$1,000,000	13.30%	\$1,250,738					
Colorado (a, p)	4.55%	\$0	4.55%	\$0	\$12,950	\$25,900	n.a.	n.a.	n.a.
Connecticut	3.00%	\$0	3.00%	\$0	n.a.	n.a.	\$15,000	\$24,000	\$0
	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					
	6.90%	\$250,000	6.90%	\$500,000					
	6.99%	\$500,000	6.99%	\$1,000,000					
Delaware	2.20%	\$2,000	2.20%	\$2,000	\$3,250	\$6,500	\$110 credit	\$220 credit	\$110 credit
	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					
Florida	none		none		n.a.	n.a.	n.a.	n.a.	n.a.
Georgia	1.00%	\$0	1.00%	\$0	\$4,600	\$6,000	\$2,700	\$7,400	\$3,000
	2.00%	\$750	2.00%	\$1,000	\$5,400	\$7,100			
	3.00%	\$2,250	3.00%	\$3,000					
	4.00%	\$3,750	4.00%	\$5,000					
	5.00%	\$5,250	5.00%	\$7,000					
	5.75%	\$7,000	5.75%	\$10,000					
Hawaii	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	1.000%	\$0	1.000%	\$0	\$12,950	\$25,900	n.a.	n.a.	n.a.

	3.000%	\$1,588	3.000%	\$3,176					
	4.500%	\$4,763	4.500%	\$9,526					
	6.000%	\$7,939	6.000%	\$15,878					
Illinois	4.95%	\$0	4.95%	\$0	n.a.	n.a.	\$2,375	\$4,750	\$2,375
Indiana	3.23%	\$0	3.23%	\$0	n.a.	n.a.	\$1,000	\$2,000	\$1,000
Iowa	0.33%	\$0	0.33%	\$0	\$2,210	\$5,450	\$40 credit	\$80 credit	\$40 credit
	0.67%	\$1,743	0.67%	\$1,743					
	2.25%	\$3,486	2.25%	\$3,486					
	4.14%	\$6,972	4.14%	\$6,972					
	5.63%	\$15,687	5.63%	\$15,687					
	5.96%	\$26,145	5.96%	\$26,145					

	6.25%	\$34,860	6.25%	\$34,860					
	7.44%	\$52,290	7.44%	\$52,290					
	8.53%	\$78,435	8.53%	\$78,435					
Kansas	3.10%	\$0	3.10%	\$0	\$3,500	\$8,000	\$2,250	\$4,500	\$2,250
	5.25%	\$15,000	5.25%	\$30,000					
	5.70%	\$30,000	5.70%	\$60,000					
Kentucky	5.00%	\$0	5.00%	\$0	\$2,770	\$5,540	n.a.	n.a.	n.a.
Louisiana	1.85%	\$0	1.85%	\$0	n.a.	n.a.	\$4,500	\$9,000	\$1,000
	3.50%	\$12,500	3.50%	\$25,000					
	4.25%	\$50,000	4.25%	\$100,000					
Maine	5.80%	\$0	5.80%	\$0	\$12,950	\$25,900	\$4,450	\$8,900	\$300 credit

	6.75%	\$23,000	6.75%	\$46,000					
	7.15%	\$54,450	7.15%	\$108,900					
Maryland	2.00%	\$0	2.00%	\$0	\$2,350	\$4,700	\$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					
Massachusetts	5.00%	\$0	5.00%	\$0	n.a.	n.a.	\$4,400	\$8,800	\$1,000
Michigan	4.25%	\$0	4.25%	\$0	n.a.	n.a.	\$5,000	\$10,000	\$5,000

Minnesota	5.35%	\$0	5.35%	\$0	\$12,900	\$25,800	n.a.	n.a.	\$4,450
	6.80%	\$28,080	6.80%	\$41,050					
	7.85%	\$92,230	7.85%	\$163,060					
	9.85%	\$171,220	9.85%	\$284,810					
Mississippi	4.00%	\$5,000	4.00%	\$5,000	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500
	5.00%	\$10,000	5.00%	\$10,000					
Missouri	1.50%	\$108	1.50%	\$108	\$12,950	\$25,900	n.a	n.a	n.a
	2.00%	\$1,088	2.00%	\$1,088					
	2.50%	\$2,176	2.50%	\$2,176					
	3.00%	\$3,264	3.00%	\$3,264					
	3.50%	\$4,352	3.50%	\$4,352					
	4.00%	\$5,440	4.00%	\$5,440					

	4.50%	\$6,528	4.50%	\$6,528					
	5.00%	\$7,616	5.00%	\$7,616					
	5.40%	\$8,704	5.40%	\$8,704					
Montana	1.00%	\$0	1.00%	\$0	\$4,830	\$9,660	\$2,580	\$5,160	\$2,580
	2.00%	\$3,100	2.00%	\$3,100					
	3.00%	\$5,500	3.00%	\$5,500					
	4.00%	\$8,400	4.00%	\$8,400					
	5.00%	\$11,400	5.00%	\$11,400					
	6.00%	\$14,600	6.00%	\$14,600					
	6.75%	\$18,800	6.75%	\$18,800					
Nebraska	2.46%	\$0	2.46%	\$0	\$7,350	\$14,700	\$146 credit	\$292 credit	\$146 credit
	3.51%	\$3,440	3.51%	\$6,860					

	5.01%	\$20,590	5.01%	\$41,190					
	6.84%	\$33,180	6.84%	\$66,360					
Nevada	none		none		n.a.	n.a.	n.a.	n.a.	n.a.
New Hampshire	5% on interest and dividends only		5% on interest and dividends only		n.a	n.a	\$2,400	\$4,800	n.a.
New Jersey	1.400%	\$0	1.400%	\$0	n.a.	n.a.	\$1,000	\$2,000	\$1,500
	1.750%	\$20,000	1.750%	\$20,000					
	3.500%	\$35,000	2.450%	\$50,000					
	5.525%	\$40,000	3.500%	\$70,000					
	6.370%	\$75,000	5.525%	\$80,000					
	8.970%	\$500,000	6.370%	\$150,000					
	10.750%	\$1,000,000	8.970%	\$500,000					

			10.750 %	\$1,000,000					
New Mexico	1.70%	\$0	1.70%	\$0	\$12,950	\$25,900	n.a.	n.a.	\$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					
	5.90%	\$210,000	5.90%	\$315,000					
New York	4.00%	\$0	4.00%	\$0	\$8,000	\$16,050	n.a.	n.a.	\$1,000
	4.50%	\$8,500	4.50%	\$17,150					
	5.25%	\$11,700	5.25%	\$23,600					
	5.85%	\$13,900	5.85%	\$27,900					
	6.25%	\$80,650	6.25%	\$161,550					
	6.85%	\$215,400	6.85%	\$323,200					

	9.65%	\$1,077,550	9.65%	\$2,155,350					
	10.30%	\$5,000,000	10.30%	\$5,000,000					
	10.90%	\$25,000,000	10.90%	\$25,000,000					
North Carolina	4.99%	\$0	4.99%	\$0	\$12,750	\$25,500	n.a.	n.a.	n.a.
North Dakota	1.10%	\$0	1.10%	\$0	\$12,950	\$25,900	n.a.	n.a.	n.a.
	2.04%	\$40,525	2.04%	\$67,700					
	2.27%	\$98,100	2.27%	\$163,550					
	2.64%	\$204,675	2.64%	\$249,150					
	2.90%	\$445,000	2.90%	\$445,000					
Ohio	2.765%	\$25,000	2.765%	\$25,000	n.a.	n.a.	\$2,400	\$4,800	\$2,400
	3.226%	\$44,250	3.226%	\$44,250					
	3.688%	\$88,450	3.688%	\$88,450					

	3.990%	\$110,650	3.990%	\$110,650					
Oklahoma	0.25%	\$0	0.25%	\$0	\$6,350	\$12,700	\$1,000	\$2,000	\$1,000
	0.75%	\$1,000	0.75%	\$2,000					
	1.75%	\$2,500	1.75%	\$5,000					
	2.75%	\$3,750	2.75%	\$7,500					
	3.75%	\$4,900	3.75%	\$9,800					
	4.75%	\$7,200	4.75%	\$12,200					
Oregon	4.75%	\$0	4.75%	\$0	\$2,420	\$4,840	\$219 credit	\$436 credit	\$219 credit
	6.75%	\$3,650	6.75%	\$7,300					
	8.75%	\$9,200	8.75%	\$18,400					
	9.90%	\$125,000	9.90%	\$250,000					

Pennsylvania	3.07%	\$0	3.07%	\$0	n.a.	n.a.	n.a.	n.a.	n.a.
Rhode Island	3.75%	\$0	3.75%	\$0	\$9,300	\$18,600	\$4,350	\$8,700	\$4,350
	4.75%	\$68,200	4.75%	\$68,200					
	5.99%	\$155,050	5.99%	\$155,050					
South Carolina	0.00%	\$0	0.00%	\$0	\$12,950 (w)	\$25,900 (w)	n.a.	n.a.	\$4,300 (o)
	3.00%	\$3,200	3.00%	\$3,200					
	4.00%	\$6,410	4.00%	\$6,410					
	5.00%	\$9,620	5.00%	\$9,620					
	6.00%	\$12,820	6.00%	\$12,820					
	7.00%	\$16,040	7.00%	\$16,040					
South Dakota	none		none		n.a.	n.a.	n.a.	n.a.	n.a.
Tennessee	none		none		n.a.	n.a.	n.a.	n.a.	n.a.

Texas	none		none		n.a.	n.a.	n.a.	n.a.	n.a.
Utah	4.95%	\$0	4.95%	\$0	\$777 credit (e)	\$1,554 credit (e)	n.a.	n.a.	\$1,750 credit (o)
Vermont	3.35%	\$0	3.35%	\$0	\$6,350	\$12,700	\$4,350	\$8,700	\$4,350
	6.60%	\$40,950	6.60%	\$68,400					
	7.60%	\$99,200	7.60%	\$165,350					
	8.75%	\$206,950	8.75%	\$251,950					
Virginia	2.00%	\$0	2.00%	\$0	\$4,500	\$9,000	\$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					
Washington	7.0% on capital gains income only		7.0% on capital gains income only		\$250,000	\$250,000	n.a.	n.a.	n.a.

West Virginia	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					
Wisconsin	3.54%	\$0	3.54%	\$0	\$11,790	\$21,820	\$700	\$1,400	\$700
	4.65%	\$12,760	4.65%	\$17,010					
	5.30%	\$25,520	5.30%	\$34,030					
	7.65%	\$280,950	7.65%	\$374,600					
Wyoming	none		none		n.a.	n.a.	n.a.	n.a.	n.a.
Washington D.C.	4.00%	\$0	4.00%	\$0	\$12,950	\$25,900	n.a.	n.a.	n.a.
	6.00%	\$10,000	6.00%	\$10,000					

	6.50%	\$40,000	6.50%	\$40,000					
	8.50%	\$60,000	8.50%	\$60,000					
	9.25%	\$250,000	9.25%	\$250,000					
	9.75%	\$500,000	9.75%	\$500,000					
	10.75%	\$1,000,000	10.75%	\$1,000,000					