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# State Individual Income Tax Rates and Brackets for 2019

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## Key Findings

- Individual income taxes are a major source of state government revenue, accounting for 37 percent of state tax collections.
- Forty-three states levy individual income taxes. Forty-one tax wage and salary income, while two states—New Hampshire and Tennessee—exclusively tax dividend and interest income. Seven states levy no income tax at all.
- Of those states taxing wages, nine have single-rate tax structures, with one rate applying to all taxable income. Conversely, 32 states levy graduated-rate income taxes, with the number of brackets varying widely by state. Hawaii has 12 brackets, the most in the country.
- States' approaches to income taxes vary in other details as well. Some states double their single-bracket widths for married filers to avoid the “marriage penalty.” Some states index tax brackets, exemptions, and deductions for inflation; many others do not. Some states tie their standard deductions and personal exemptions to the federal tax code, while others set their own or offer none at all.

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Individual income taxes are a major source of state government revenue, accounting for 37 percent of state tax collections.<sup>1</sup> Their prominence in public policy considerations is further enhanced by the fact that individuals are actively responsible for filing their income taxes, in contrast to the indirect payment of sales and excise taxes.

Forty-three states levy individual income taxes. Forty-one tax wage and salary income, while two states—New Hampshire and Tennessee—exclusively tax dividend and interest income. Seven states levy no income tax at all. Tennessee is currently phasing out its Hall Tax (income tax applied only to dividends and interest income) and is scheduled to repeal its income tax entirely for tax years beginning January 1, 2021.<sup>2</sup>

Of those states taxing wages, nine have single-rate tax structures, with one rate applying to all taxable income. Conversely, 32 states levy graduated-rate income taxes, with the number of brackets varying widely by state. Kansas, for example, imposes a three-bracket income tax system. At the other end of the spectrum, Hawaii has 12 brackets, and California has 10. Top marginal rates range from North Dakota's 2.9 percent to California's 13.3 percent.

In some states, a large number of brackets are clustered within a narrow income band; Georgia's taxpayers reach the state's sixth and highest bracket at \$7,000 in annual income. In the District of Columbia, the top rate kicks in at \$1 million, as it does in California (when the state's "millionaire's tax" surcharge is included). New York and New Jersey's top rates kick in at even higher levels of marginal income: \$1,077,550 and \$5 million, respectively.

States' approaches to income taxes vary in other details as well. Some states double their single-bracket widths for married filers to avoid the "marriage penalty." Some states index tax brackets, exemptions, and deductions for inflation; many others do not. Some states tie their standard deductions and personal exemptions to the federal tax code, while others set their own or offer none at all. In the following table, we provide the most up-to-date data available on state individual income tax rates, brackets, standard deductions, and personal exemptions for both single and joint filers.

The 2017 federal tax reform law increased the standard deduction (set at \$12,200 for single filers and \$24,400 for joint filers in 2019), while suspending the personal exemption by reducing it to \$0 through 2025. Because many states use the federal tax code as the starting point for their own standard deduction and personal exemption calculations, some states that coupled to the federal tax code updated their conformity statutes in 2018 to either adopt federal changes or retain their previous deduction and exemption amounts.

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1 U.S. Census Bureau, "State & Local Government Finance," Fiscal Year 2016, <https://www.census.gov/data/datasets/2016/econ/local/public-use-datasets.html>.

2 Tennessee Department of Revenue, "Hall Income Tax Notice," May 2017. <https://www.tn.gov/content/dam/tn/revenue/documents/notices/income/income17-09.pdf>.

## Notable Individual Income Tax Changes in 2019

Several states changed key features of their individual income tax codes between 2018 and 2019. These changes include the following:

- As part of a broader tax reform package, Kentucky replaced its six-bracket graduated-rate income tax, which had a top rate of 6 percent, with a 5 percent single-rate tax.<sup>3</sup>
- New Jersey created a new top rate of 10.75 percent for marginal income \$5 million and above.<sup>4</sup>
- In adopting legislation to conform to changes in the federal tax code, Vermont eliminated its top individual income tax bracket and reduced the remaining marginal rates by 0.2 percentage points across the board.<sup>5</sup>
- Iowa adopted comprehensive tax reform legislation with tax changes that phase in over time. For tax year 2019, income tax rates are reduced across the board, and in 2023, subject to revenue triggers, nine brackets will be consolidated into four, with the top rate reduced to 6.5 percent.<sup>6</sup>
- Idaho adopted conformity and tax reform legislation that included a 0.475 percentage point across-the-board income tax rate reduction.<sup>7</sup>
- Missouri eliminated one of its income tax brackets and reduced the top rate from 5.9 to 5.4 percent as part of a broader conformity and tax reform effort.<sup>8</sup>
- Utah reduced its single-rate individual income tax from 5 to 4.95 percent.<sup>9</sup>
- Arkansas is unique among states in that it has three entirely different rate schedules depending on a taxpayer's total taxable income. In 2018, Arkansas adopted low-income tax relief legislation that reduced marginal rates in the lowest-income schedule, as well as the lowest rate in the next income schedule.<sup>10</sup>
- Georgia reduced its top marginal individual income tax rate from 6 to 5.75 percent as part of a conformity measure, but this provision is set to expire at the end of 2025 when income tax changes are scheduled to sunset at the federal level.<sup>11</sup>
- North Carolina's flat income tax was reduced from 5.499 to 5.25 percent.<sup>12</sup>

3 Morgan Scarborough, "Kentucky Legislature Overrides Governor's Veto to Pass Tax Reform Package," Tax Foundation, April 16, 2018, <https://taxfoundation.org/kentucky-tax-reform-package/>.

4 Ben Strachman and Scott Drenkard, "Business and Individual Taxpayers See No Reprieve in New Jersey Tax Package," Tax Foundation, July 3, 2018, <https://taxfoundation.org/individual-income-tax-corporate-tax-hike-new-jersey/>.

5 Jared Walczak, "Toward a State of Conformity: State Tax Codes a Year After Federal Tax Reform," Tax Foundation, Jan. 28, 2019, <https://taxfoundation.org/state-conformity-one-year-after-tcja/>.

6 Jared Walczak, "What's in the Iowa Tax Reform Package," Tax Foundation, May 9, 2018, <https://taxfoundation.org/whats-iowa-tax-reform-package/>.

7 Katherine Loughhead, "Five States Accomplish Meaningful Tax Reform in the Wake of the Tax Cuts and Jobs Act," Tax Foundation, July 23, 2018, <https://taxfoundation.org/five-states-accomplish-meaningful-tax-reform-wake-tax-cuts-jobs-act/>.

8 Jared Walczak, "Toward a State of Conformity: State Tax Codes a Year After Federal Tax Reform."

9 Ibid.

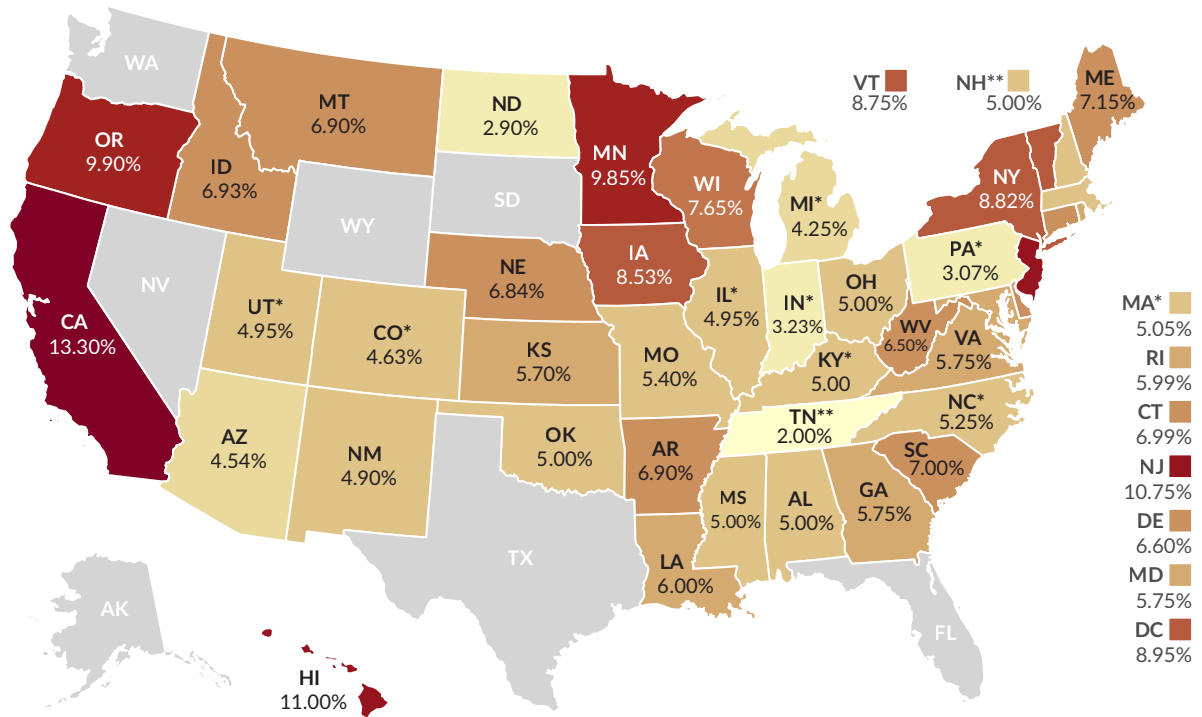
10 Nicole Kaeding, "Tax Cuts Signed in Arkansas," Tax Foundation, Feb. 2, 2017, <https://taxfoundation.org/tax-cuts-signed-arkansas/>.

11 Jared Walczak, "Tax Changes Taking Effect January 1, 2019," Tax Foundation, Dec. 27, 2018, <https://taxfoundation.org/state-tax-changes-january-2019/>.

12 Ibid.

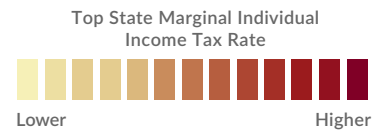
# How High Are Income Tax Rates in Your State?

Top State Marginal Individual Income Tax Rates, 2019



Note: (\*) State has a flat income tax. (\*\*)State only taxes interest and dividends income.  
 Map shows top marginal rates: the maximum statutory rate in each state. This map does not show effective marginal tax rates, which would include the effects of phase-outs of various tax preferences. Local income taxes are not included.

Source: Tax Foundation; state tax statutes, forms, and instructions; Bloomberg BNA.



## State Individual Income Tax Rates and Brackets for 2019

State	Single Filer		Married Filing Jointly		Standard Deduction		Personal Exemption		
	Rates	Brackets	Rates	Brackets	Single	Couple	Single	Couple	Dependent
Ala. (b, f, gg)	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.
Ariz. (e, h)	2.59%	> \$0	2.59%	> \$0	\$5,535	\$11,059	\$2,292	\$4,585	\$2,292
	2.88%	> \$11,047	2.88%	> \$22,092					
	3.36%	> \$27,614	3.36%	> \$55,226					
	4.24%	> \$55,226	4.24%	> \$110,450					
	4.54%	> \$165,674	4.54%	> \$331,346					
Ark. (d, e, r, bb)	0.90%	> \$0	0.90%	> \$0	\$2,200	\$4,400	\$26	\$26	\$26
	2.50%	> \$4,500	2.50%	> \$4,500					
	3.50%	> \$8,900	3.50%	> \$8,900					
	4.50%	> \$13,400	4.50%	> \$13,400					
	5.00%	> \$22,200	5.00%	> \$22,200					
	6.90%	> \$37,200	6.90%	> \$37,200					
Calif. (a, e, r, s, ff, hh)	1.00%	> \$0	1.00%	> \$0	\$4,401	\$8,802	\$118	\$236	\$367
	2.00%	> \$8,544	2.00%	> \$17,088					
	4.00%	> \$20,255	4.00%	> \$40,510					
	6.00%	> \$31,969	6.00%	> \$639,938					
	8.00%	> \$44,377	8.00%	> \$88,754					
	9.30%	> \$56,085	9.30%	> \$112,170					
	10.30%	> \$286,492	10.30%	> \$572,984					
	11.30%	> \$343,788	11.30%	> \$687,576					
	12.30%	> \$572,980	12.30%	> \$1,000,000					
	13.30%	> \$1,000,000	13.30%	> \$1,145,960					
Colo.	4.63% of federal taxable income with modification		4.63% of federal taxable income with modification		\$12,200	\$24,400	n.a.	n.a.	n.a.
Conn. (t, u, bb)	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					
Del. (r, v, gg, hh)	2.20%	> \$2,000	2.20%	> \$2,000	\$3,250	\$6,500	\$110	\$220	\$110
	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					

State Individual Income Tax Rates and Brackets for 2019, *Continued*

State	Single Filer		Married Filing Jointly		Standard Deduction		Personal Exemption		
	Rates	Brackets	Rates	Brackets	Single	Couple	Single	Couple	Dependent
Fla.	none		none		n.a.	n.a.	n.a.	n.a.	n.a.
Ga.	1.00%	> \$0	1.00%	> \$0	\$4,600	\$6,000	\$2,700	\$7,400	\$3,000
	2.00%	> \$750	2.00%	> \$1,000					
	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 (w, hh)	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, z)	1.125%	> \$0	1.125%	> \$0	\$12,200	\$24,400	n.a.	n.a.	n.a.
	3.125%	> \$1,541	3.125%	> \$3,081					
	3.625%	> \$3,081	3.625%	> \$6,162					
	4.625%	> \$4,622	4.625%	> \$9,243					
	5.625%	> \$6,162	5.625%	> \$12,324					
	6.625%	> \$7,703	6.625%	> \$15,405					
	6.925%	> \$11,554	6.925%	> \$23,108					
Ill. (dd, hh)	4.95%	> \$0	4.95%	> \$0	n.a.	n.a.	\$2,275	\$4,550	\$2,275
Ind. (x, gg, hh)	3.23%	> \$0	3.23%	> \$0	n.a.	n.a.	\$1,000	\$2,000	\$1,000
Iowa (e, f, r, gg)	0.33%	> \$0	0.33%	> \$0	\$2,080	\$5,120	\$40	\$80	\$40
	0.67%	> \$1,638	0.67%	> \$1,638					
	2.25%	> \$3,276	2.25%	> \$3,276					
	4.14%	> \$6,552	4.14%	> \$6,552					
	5.63%	> \$14,742	5.63%	> \$14,742					
	5.96%	> \$24,570	5.96%	> \$24,570					
	6.25%	> \$32,760	6.25%	> \$32,760					
	7.44%	> \$49,140	7.44%	> \$49,140					
	8.53%	> \$73,710	8.53%	> \$73,710					
Kans. (hh)	3.10%	> \$2,500	3.10%	> \$5,000	\$3,000	\$7,500	\$2,250	\$4,500	\$2,250
	5.25%	> \$15,000	5.25%	> \$30,000					
	5.70%	> \$30,000	5.70%	> \$60,000					

State Individual Income Tax Rates and Brackets for 2019, *Continued*

State	Single Filer		Married Filing Jointly		Standard Deduction		Personal Exemption		
	Rates	Brackets	Rates	Brackets	Single	Couple	Single	Couple	Dependent
Ky. (r, gg)	5.00%	> \$0	5.00%	> \$0	\$2,590	\$5,180	n.a.	n.a.	n.a.
La.	2.00%	> \$0	2.00%	> \$0	n.a.	n.a.	\$4,500	\$9,000	\$1,000
(f, n)	4.00%	> \$12,500	4.00%	> \$25,000					
	6.00%	> \$50,000	6.00%	> \$100,000					
Maine	5.80%	> \$0	5.80%	> \$0	\$12,200	\$24,400	\$4,200	\$8,400	\$300
(e, p, i)	6.75%	> \$21,850	6.75%	> \$43,700					
	7.15%	> \$51,700	7.15%	> \$103,400					
Md.	2.00%	> \$0	2.00%	> \$0	\$2,300	\$4,600	\$3,200	\$3,200	\$0
(o, y, gg, hh)	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.	5.05%	> \$0	5.05%	> \$0	n.a.	n.a.	\$4,400	\$8,800	\$1,000
Mich. (gg)	4.25%	> \$0	4.25%	> \$0	n.a.	n.a.	\$4,400	\$8,800	\$4,400
Minn. €	5.35%	> \$0	5.35%	> \$0	\$6,650	\$13,300	\$4,250	\$8,500	\$4,250
	7.05%	> \$26,520	7.05%	> \$38,770					
	7.85%	> \$87,110	7.85%	> \$154,020					
	9.85%	> \$163,890	9.85%	> \$273,150					
Miss.	3.00%	> \$1,000	3.00%	> \$1,000	\$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.	1.50%	> \$105	1.50%	> \$105	\$12,200	\$24,400	n.a.	n.a.	n.a.
(e, f, p, gg, hh)	2.00%	> \$1,053	2.00%	> \$1,053					
	2.50%	> \$2,106	2.50%	> \$2,106					
	3.00%	> \$3,159	3.00%	> \$3,159					
	3.50%	> \$4,212	3.50%	> \$4,212					
	4.00%	> \$5,265	4.00%	> \$5,265					
	4.50%	> \$6,318	4.50%	> \$6,318					
	5.00%	> \$7,371	5.00%	> \$7,371					
	5.40%	> \$8,424	5.40%	> \$8,424					
	5.90%	> \$9,072	5.90%	> \$9,072					

State Individual Income Tax Rates and Brackets for 2019, *Continued*

State	Single Filer		Married Filing Jointly		Standard Deduction		Personal Exemption		
	Rates	Brackets	Rates	Brackets	Single	Couple	Single	Couple	Dependent
Mont. (e, f, q)	1.00%	> \$0	1.00%	> \$0	\$4,710	\$9,420	\$2,510	\$5,020	\$2,510
	2.00%	> \$3,100	2.00%	> \$3,100					
	3.00%	> \$5,400	3.00%	> \$5,400					
	4.00%	> \$8,200	4.00%	> \$8,200					
	5.00%	> \$11,100	5.00%	> \$11,100					
	6.00%	> \$14,300	6.00%	> \$14,300					
	6.90%	> \$18,400	6.90%	> \$18,400					
Nebr. (e, r, hh)	2.46%	> \$0	2.46%	> \$0	\$7,050	\$14,100	\$140	\$280	\$140
	3.51%	> \$3,290	3.51%	> \$6,570					
	5.01%	> \$19,720	5.01%	> \$39,450					
	6.84%	> \$31,780	6.84%	> \$63,550					
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.
N.J. (gg)	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					
	10.75%	> \$5,000,000	8.97%	> \$500,000					
			10.75%	> \$5,000,000					
N.M.	1.70%	> \$0	1.70%	> \$0	\$12,200	\$24,400	n.a.	n.a.	n.a.
	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. (bb, gg, hh)	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					
	5.90%	> \$13,900	5.90%	> \$27,900					
	6.21%	> \$21,400	6.21%	> \$43,000					
	6.49%	> \$80,650	6.49%	> \$161,550					
	6.85%	> \$215,400	6.85%	> \$323,200					
	8.82%	> \$1,077,550	8.82%	> \$2,155,350					
N.C.	5.25%	> \$0	5.25%	> \$0	\$10,000	\$20,000	n.a.	n.a.	n.a.
N.D. (e, p, z)	1.10%	> \$4,500	1.10%	> \$10,400	\$12,200	\$24,400	n.a.	n.a.	n.a.
	2.04%	> \$43,000	2.04%	> \$75,000					
	2.27%	> \$87,000	2.27%	> \$141,000					
	2.64%	> \$202,000	2.64%	> \$252,000					
	2.90%	> \$432,000	2.90%	> \$440,000					



State Individual Income Tax Rates and Brackets for 2019, *Continued*

State	Single Filer		Married Filing Jointly		Standard Deduction		Personal Exemption		
	Rates	Brackets	Rates	Brackets	Single	Couple	Single	Couple	Dependent
Ohio	1.980%	> \$10,850	1.980%	> \$10,850	n.a.	n.a.	\$2,350	\$4,700	\$2,350
(a, e, g, gg)	2.746%	> \$16,300	2.746%	> \$16,300					
	2.969%	> \$21,750	2.969%	> \$21,750					
	3.465%	> \$43,450	3.465%	> \$43,450					
	3.960%	> \$86,900	3.960%	> \$86,900					
	4.597%	> \$108,700	4.597%	> \$108,700					
	4.997%	> \$217,400	4.997%	> \$217,400					
Okla.	0.50%	> \$6,350	0.50%	> \$12,700	\$6,350	\$12,700	\$1,000	\$2,000	\$1,000
(hh)	1.00%	> \$7,350	1.00%	> \$14,700					
	2.00%	> \$8,850	2.00%	> \$17,700					
	3.00%	> \$10,100	3.00%	> \$20,200					
	4.00%	> \$11,250	4.00%	> \$22,500					
	5.00%	> \$13,550	5.00%	> \$24,900					
Ore.	5.00%	> \$0	5.00%	> \$0	\$2,270	\$4,545	\$206	\$412	\$206
(e, f, r, aa, gg, hh)	7.00%	> \$3,550	7.00%	> \$7,100					
	9.00%	> \$8,900	9.00%	> \$17,800					
	9.90%	> \$125,000	9.90%	> \$250,000					
Pa. (gg)	3.07%	> \$0	3.07%	> \$0	n.a.	n.a.	n.a.	n.a.	n.a.
R.I.	3.75%	> \$0	3.75%	> \$0	\$8,750	\$17,500	\$4,100	\$8,200	\$4,100
(e, k)	4.75%	> \$64,050	4.75%	> \$64,050					
	5.99%	> \$145,600	5.99%	> \$145,600					
S.C.	1.10%	> \$0	1.10%	> \$0	\$12,200	\$24,400	\$2,510	\$5,020	\$2,510
(e, p)	3.00%	> \$2,450	3.00%	> \$2,450					
	4.00%	> \$4,900	4.00%	> \$4,900					
	5.00%	> \$7,350	5.00%	> \$7,350					
	6.00%	> \$9,800	6.00%	> \$9,800					
	7.00%	> \$12,250	7.00%	> \$12,250					
S.D.		none		none	n.a.	n.a.	n.a.	n.a.	n.a.
Tenn. (c)	2.00%	> \$0	2.00%	> \$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 (r, j)	4.95%	> \$0	4.95%	> \$0	(l)	(l)	n.a.	n.a.	\$34
Vt.	3.35%	> \$0	3.35%	> \$0	\$6,100	\$12,200	\$4,250	\$8,500	\$4,250
(e, p, ee)	6.60%	> \$39,600	6.60%	> \$66,150					
	7.60%	> \$95,900	7.60%	> \$159,850					
	8.75%	> \$200,100	8.75%	> \$243,650					
	8.95%	> \$416,650	8.95%	> \$416,650					

State Individual Income Tax Rates and Brackets for 2019, *Continued*

State	Single Filer		Married Filing Jointly		Standard Deduction		Personal Exemption		
	Rates	Brackets	Rates	Brackets	Single	Couple	Single	Couple	Dependent
Va. (hh)	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. (hh)	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. (e, m, hh)	4.00%	> \$0	4.00%	> \$0	\$10,860	\$20,110	\$700	\$1,400	\$700
	5.84%	> \$11,760	5.84%	> \$15,680					
	6.27%	> \$23,520	6.27%	> \$31,360					
	7.65%	> \$258,950	7.65%	> \$345,270					
Wyo.	none		none		n.a.	n.a.	n.a.	n.a.	n.a.
D.C. (p)	4.00%	> \$0	4.00%	> \$0	\$12,200	\$24,400	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					
	8.75%	> \$350,000	8.75%	> \$350,000					
	8.95%	> \$1,000,000	8.95%	> \$1,000,000					

- (a) Bracket widths, personal exemption, and standard deductions amounts are 2018 tax information.
- (b) For single taxpayers with AGI below \$23,000, the standard deduction is \$2,500. This standard deduction amount is reduced by \$25 for every additional \$500 of AGI, not to fall below \$2,000. For Married Filing Joint taxpayers with AGI below \$23,000, the standard deduction is \$7,500. This standard deduction amount is reduced by \$175 for every additional \$500, not to fall below \$4,000. For all taxpayers claiming a dependent with AGI of \$20,000 or less, the dependent exemption is \$1,000. This amount is reduced to \$500 per dependent for taxpayers with AGI above \$20,000 and equal to or less than \$100,000. For taxpayers with over \$100,000 AGI, the dependent exemption is \$300 per dependent.
- (c) Applies to interest and dividend income only.
- (d) Rates apply to individuals earning more than \$79,300. Two special tax tables exist for low and middle income individuals. One for individuals below \$22,000 in income, and one for those between \$22,000 and \$79,300.
- (e) Bracket levels adjusted for inflation each year. Release dates for tax bracket inflation adjustments vary by state and may fall after the end of the applicable tax year.
- (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 \$2,350 for an AGI of \$40,000 or less, \$2,100 if AGI is between \$40,001 and \$80,000, and \$1,850 if AGI is \$80,000 or above.
- (h) Arizona's dependent exemption is only available for one dependent, in addition to the exemptions for the filer and their spouse.
- (i) Maine's dependent personal exemption is structured as a tax credit.
- (j) Utah provides a tax credit worth 6 percent of a \$565 dependent deduction.
- (k) The phase-out range for the personal exemption and deduction is \$203,850 - \$227,050. The exemptions and deductions are completely phased-out at a modified Federal AGI of \$227,050.
- (l) The standard deduction is taken in the form of a nonrefundable credit of 6 percent of the federal standard or itemized deduction amount, excluding the deduction for state or local income tax. This credit phases out at 1.3 cents per dollar above \$13,867 of AGI (\$27,734 for married couples).
- (m) The standard deduction phases out by 12 percent at \$15,660 for single filers and 19.778 percent at \$22,600 for married filing jointly. The standard deduction phases out to zero at \$106,160 for single filers, \$124,279 for joint filers.
- (n) Standard deduction and personal exemptions are combined: \$4,500 for single and married filing separately; \$9,000 married filing jointly and head of household.
- (o) The standard deduction is 15 percent of income with a minimum of \$1,500 and a cap of \$2,300 for single filers, married filing separately filers and dependent filers. The standard deduction is a minimum of \$3,000 and capped at \$4,600 for married filing jointly filers, head of households filers and qualifying widowers.
- (p) Deduction or exemption tied to federal tax system. Federal deductions and exemptions are indexed for inflation.

- (q) Montana filers' standard deduction is 20 percent of AGI. For single taxpayers, the deduction must be between \$2,090 and \$4,710. For married taxpayers, the deduction must be between \$4,180 and \$9,420.
- (r) Standard deduction or personal exemption is structured as a tax credit.
- (s) Exemption credits phase out for single taxpayers by \$6 for each \$2,500 of federal AGI above \$194,504; for Married Filing Joint by \$12 for each \$2,500 of federal AGI above \$389,013. The credit cannot be reduced to below zero.
- (t) Connecticut has a complex set of phase-out provisions. For each single taxpayer whose Connecticut AGI exceeds \$56,500, the amount of the taxpayer's Connecticut taxable income to which the 3 percent tax rate applies shall be reduced by \$1,000 for each \$5,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds said amount. Any such amount will have a tax rate of 5 percent instead of 3 percent. Additionally, each single taxpayer whose Connecticut AGI exceeds \$200,000 shall pay an amount equal to \$90 for each \$5,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds \$200,000 but is less than \$500,000, and by an additional \$50 for each \$5,000, or fraction thereof, by which the taxpayer's AGI exceeds \$500,000, up to a maximum payment of \$3,150. For each MFJ taxpayer whose Connecticut AGI exceeds \$100,500, the amount of the taxpayer's Connecticut taxable income to which the 3 percent tax rate applies shall be reduced by \$2,000 for each \$5,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds said amount. Any such amount of Connecticut taxable income to which, as provided in the preceding sentence, the 3 percent tax rate does not apply shall be an amount to which the 5 percent tax rate shall apply. Each MFJ taxpayer whose Connecticut AGI exceeds \$400,000 dollars shall pay, in addition to the amount above, an amount equal to \$180 for each \$10,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds \$400,000, up to a maximum of \$5,400, and a further \$100 for each \$10,000, or fraction thereof, by which Connecticut AGI exceeds \$1 million, up to a combined maximum payment of \$6,300.
- (u) Connecticut taxpayers are also given personal tax credits (1-75%) based upon adjusted gross income.
- (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 state who is required by this chapter to file a return may elect to report and pay a tax of .5 per cent of its annual gross sales (1) where the taxpayer's only activities in this State consist of sales; and (2) who does not own or rent real estate or tangible personal property; and (3) whose annual gross sales in or into this State during the tax year is not in excess of \$100,000. Haw. Rev. Stat. § 235-51 (2015).
- (x) \$1,000 is a base exemption. If dependents meet certain conditions, filers can take an additional \$1,500 exemption for each.
- (y) The exemption amount has the following phase out schedule: If AGI is above \$100,000 but below \$150,000 for single filers, and above \$150,000 but below \$200,000 for married couples, the \$3,200 exemption begins to be phased out; if AGI is above \$150,000 for single filers and above \$200,000 for married filers, the exemption is phased out entirely.
- (z) Federal taxable income is the starting point for Colorado, Idaho, and North Dakota, so the federal standard deduction is built-in.
- (aa) The personal exemption credit is not allowed if federal AGI exceeds \$100,000 for single filers or \$200,000 for MFJ.
- (bb) Arkansas, Connecticut, and New York have "tax benefit recapture," by which many high-income taxpayers pay their top tax rate on all income, not just on amounts above the benefit threshold.
- (dd) Beginning June 1, 2017, taxpayers cannot claim the personal exemption if their adjusted gross income exceeds \$250,000, or \$500,000 for those filing jointly.
- (ee) For taxpayers with federal AGI that exceeds \$150,000, the taxpayer will pay the greater of state income tax or 3 percent of federal AGI.
- (ff) Rates include the additional tax at the rate of 1 percent on taxable income in excess of \$1 million.
- (gg) Local income taxes are excluded. Thirteen states have county- or city-level income taxes; the average rate within each jurisdiction is: 0.50% in Alabama; 0.63% in Delaware; 1.56% in Indiana; 0.22% in Iowa; 2.08% in Kentucky; 2.85% in Maryland; 1.70% in Michigan; 0.50% in Missouri; 0.50% in New Jersey; 1.87% in New York; 2.50% in Ohio; 0.38% in Oregon; and 2.94% in Pennsylvania. Weighted local rates are from the Tax Foundation's 2019 State Business Tax Climate Index.
- (hh) State provides a state-defined personal exemption amount for each exemption available and/or deductible under the Internal Revenue Code. Under the new federal tax law, the personal exemption is set at \$0 until 2026, but not eliminated. Because it is still available, these state-defined personal exemptions could remain in effect, though uncertainty remains in some cases.