

Federal Individual Income Tax Burden by Major City Area

2004

State	Metropolitan Statistical Area (MSA)	Federal Income Tax Burden as % of Adjusted Gross	Rank	Average Income Tax Burden per	Rank
		Income		Return	
CT	Stamford-Norwalk	22.04%	1	\$41,496	1
FL	Naples	17.35%	2	\$16,849	2
CA	San Francisco	15.95%	3	\$14,279	3
FL	West Palm Beach-Boca Raton	15.13%	4	\$11,014	6
CT	Danbury	14.98%	5	\$12,324	4
MA	Boston, MA-NH	14.70%	6	\$10,698	7
NY	New York	14.67%	7	\$9,602	13
NJ	Bergen-Passaic	14.42%	8	\$10,339	8
NJ	Newark	14.35%	9	\$10,146	10
CA	San Jose	14.24%	10	\$11,726	5
NJ	Trenton	13.84%	11	\$9,892	11
NY	Nassau-Suffolk	13.81%	12	\$10,164	9
NJ	Middlesex-Somerset-Hunterdon	13.77%	13	\$9,872	12
WA	Seattle-Bellevue-Everett	13.28%	14	\$8,551	16
NV	Reno	13.27%	15	\$8,624	15
FL	Fort Myers-Cape Coral	13.07%	16	\$7,853	22
FL	Sarasota-Bradenton	13.04%	17	\$7,929	21
DC	Washington, DC-MD-VA-WV	13.02%	18	\$9,169	14
NJ	Monmouth-Ocean	12.90%	19	\$8,470	18
TX	Dallas	12.89%	20	\$7,497	29
CA	Orange County	12.88%	21	\$8,486	17
IL	Chicago	12.82%	22	\$7,757	24
CO	Boulder-Longmont	12.77%	23	\$8,323	20
MA	Lawrence, MA-NH	12.74%	24	\$7,684	25
CT	Bridgeport	12.68%	25	\$7,622	26
WY	Casper	12.61%	26	\$6,289	53
NH	Portsmouth-Rochester, NH-ME	12.59%	27	\$7,227	32
CA	Oakland	12.56%	28	\$8,455	19
TX	Houston	12.45%	29	\$6,813	40
VA	Charlottesville	12.36%	30	\$7,429	30
FL	Fort Pierce-Port St. Lucie	12.32%	31	\$6,818	39
CT	Hartford	12.30%	32	\$7,162	33
CT	New Haven-Meriden	12.28%	33	\$7,003	36
MN	Minneapolis-St. Paul, MN-WI	12.27%	34	\$7,501	28
CA	Santa Barbara-Santa Maria-Lompoc	12.25%	35	\$7,771	23
NH	Nashua	12.23%	36	\$7,364	31
PA	Philadelphia, PA-NJ	12.21%	37	\$7,022	35
CA	Los Angeles-Long Beach	12.21%	38	\$6,633	47
AK	Anchorage	12.19%	39	\$6,217	54
NV	Las Vegas, NV-AZ	12.18%	40	\$6,735	43
CA	Ventura	12.14%	41	\$7,555	27
CO	Denver	12.04%	42	\$7,111	34
TX	Austin-San Marcos	12.01%	43	\$6,845	37
FL	Fort Lauderdale	11.95%	44	\$6,025	64
MA	Barnstable-Yarmouth	11.87%	45	\$6,743	42
NH	Manchester	11.80%	46	\$6,344	51

FL	Miami	11.77%	47	\$5,221	99
SD	Sioux Falls	11.77%	48	\$5,736	76
TN	Nashville	11.71%	49	\$6,124	59
CA	Santa Cruz-Watsonville	11.65%	50	\$6,811	41
MI	Ann Arbor	11.64%	51	\$6,839	38
WI	Madison	11.64%	52	\$6,525	49
FL	Jacksonville	11.61%	53	\$6,001	65
CA	San Diego	11.58%	54	\$6,597	48
CT	New London-Norwich, CT-RI	11.56%	55	\$6,322	52
MD	Baltimore	11.55%	56	\$6,716	44
DE	Wilmington-Newark, DE-MD	11.54%	57	\$6,646	46
ME	Portland	11.52%	58	\$6,199	55
MA	Lowell, MA-NH	11.51%	59	\$6,683	45
VT	Burlington	11.41%	60	\$5,992	66
WI	Milwaukee-Waukesha	11.41%	61	\$6,106	61
FL	Tampa-St. Petersburg-Clearwater	11.34%	62	\$5,408	91
NM	Santa Fe	11.33%	63	\$6,371	50
IA	Iowa City	11.25%	64	\$5,754	74
TX	Fort Worth-Arlington	11.25%	65	\$5,841	71
MI	Detroit	11.21%	66	\$5,925	69
FL	Gainesville	11.19%	67	\$5,060	112
OH	Cincinnati, OH-KY-IN	11.18%	68	\$5,786	72
IA	Des Moines	11.16%	69	\$6,066	62
VA	Richmond-Petersburg	11.14%	70	\$6,118	60
GA	Atlanta	11.14%	71	\$6,136	58
TX	Odessa-Midland	11.10%	72	\$5,354	95
MN	Rochester	11.10%	73	\$6,041	63
FL	Fort Walton Beach	11.07%	74	\$5,506	83
IL	Bloomington-Normal	11.06%	75	\$5,775	73
TX	Tyler	11.04%	76	\$5,270	98
MO	St. Louis, MO-IL	11.03%	77	\$5,691	77
MA	Worcester, MA-CT	11.02%	78	\$5,980	67
IL	Springfield	11.02%	79	\$5,300	97
SD	Rapid City	11.01%	80	\$4,858	129
NC	Raleigh-Durham-Chapel Hill	10.99%	81	\$6,181	56
AZ	Phoenix-Mesa	10.98%	82	\$5,881	70
PA	Pittsburgh	10.97%	83	\$5,114	108
WI	Green Bay	10.96%	84	\$5,440	88
FL	Tallahassee	10.94%	85	\$5,137	106
IN	Bloomington	10.94%	86	\$5,032	114
IN	Indianapolis	10.89%	87	\$5,560	80
NJ	Jersey City	10.88%	88	\$4,846	130
RI	Providence-Fall River-Warwick, RI-MA	10.86%	89	\$5,445	87
FL	Panama City	10.85%	90	\$5,113	109
FL	Orlando	10.85%	91	\$5,016	118
NY	Dutchess County	10.81%	92	\$6,178	57
NE	Omaha, NE-IA	10.79%	93	\$5,528	81
AR	Fayetteville-Springdale-Rogers	10.78%	94	\$5,368	92
NC	Charlotte-Gastonia-Rock Hill, NC-SC	10.76%	95	\$5,672	78
IL	Peoria-Pekin	10.74%	96	\$5,163	105
WA	Bremerton	10.74%	97	\$5,743	75
CA	Santa Rosa	10.73%	98	\$5,939	68
TX	Galveston-Texas City	10.72%	99	\$5,422	90

WI	La Crosse, WI-MN	10.71%	100	\$5,024	117
ND	Fargo-Moorhead, ND-MN	10.71%	101	\$5,032	113
MO	Kansas City, MO-KS	10.69%	102	\$5,523	82
OR	Portland-Vancouver, OR-WA	10.68%	103	\$5,582	79
FL	Punta Gorda	10.63%	104	\$5,190	102
OH	Columbus	10.61%	105	\$5,165	104
FL	Melbourne-Titusville-Palm Bay	10.59%	106	\$4,996	119
OH	Cleveland-Lorain-Elyria	10.58%	107	\$4,982	121
AL	Birmingham	10.58%	108	\$5,483	84
CA	San Luis Obispo-Atascadero-Paso Robles	10.55%	109	\$5,472	85
TN	Knoxville	10.54%	110	\$4,902	127
TN	Memphis, TN-AR-MS	10.52%	111	\$5,060	111
NY	Albany-Schenectady-Troy	10.51%	112	\$5,178	103
OH	Akron	10.50%	113	\$4,859	128
WA	Bellingham	10.46%	114	\$4,816	131
IL	Champaign-Urbana	10.45%	115	\$4,728	141
KY	Lexington	10.45%	116	\$4,956	122
AL	Huntsville	10.43%	117	\$5,425	89
CO	Fort Collins-Loveland	10.42%	118	\$5,219	100
CA	Yolo	10.39%	119	\$5,355	94
MO	Columbia	10.36%	120	\$4,722	142
PA	Allentown-Bethlehem-Easton	10.36%	121	\$4,915	125
IA	Cedar Rapids	10.36%	122	\$5,137	107
NC	Wilmington	10.35%	123	\$5,029	116
MA	Pittsfield	10.35%	124	\$4,773	136
IN	South Bend	10.34%	125	\$4,663	147
FL	Daytona Beach	10.34%	126	\$4,491	157
HI	Honolulu	10.32%	127	\$4,924	124
IL	Decatur	10.31%	128	\$4,609	152
OK	Tulsa	10.29%	129	\$4,914	126
NE	Lincoln	10.26%	130	\$4,802	132
MA	New Bedford	10.24%	131	\$4,734	140
WY	Cheyenne	10.24%	132	\$4,753	137
CA	Sacramento	10.23%	133	\$5,449	86
PA	State College	10.20%	134	\$4,657	148
WI	Appleton-Oshkosh-Neenah	10.20%	135	\$4,940	123
PA	Harrisburg-Lebanon-Carlisle	10.19%	136	\$4,712	143
CT	Waterbury	10.18%	137	\$4,986	120
OK	Oklahoma City	10.18%	138	\$4,638	150
NY	Newburgh, NY-PA	10.17%	139	\$5,367	93
KY	Louisville, KY-IN	10.13%	140	\$4,788	134
WV	Charleston	10.13%	141	\$4,445	162
MA	Springfield	10.07%	142	\$4,585	154
IN	Evansville-Henderson, IN-KY	10.06%	143	\$4,479	158
CA	Salinas	10.05%	144	\$5,197	101
IA	Davenport-Moline-Rock Island, IA-IL	10.02%	145	\$4,433	165
NJ	Atlantic-Cape May	10.00%	146	\$4,648	149
ND	Bismarck	9.98%	147	\$4,365	173
TX	Brazoria	9.98%	148	\$5,076	110
KS	Wichita	9.97%	149	\$4,607	153
MI	Grand Rapids-Muskegon-Holland	9.97%	150	\$4,739	139
MA	Brockton	9.96%	151	\$5,030	115

WA	Olympia	9.96%	152	\$4,740	138
PA	Lancaster	9.94%	153	\$4,637	151
WA	Tacoma	9.94%	154	\$4,795	133
WA	Spokane	9.93%	155	\$4,314	180
IN	Elkhart-Goshen	9.90%	156	\$4,463	159
KS	Lawrence	9.88%	157	\$4,308	182
OR	Corvallis	9.87%	158	\$4,707	144
PA	Reading	9.87%	159	\$4,507	155
WI	Racine	9.87%	160	\$4,773	135
MI	Kalamazoo-Battle Creek	9.86%	161	\$4,365	172
CA	Vallejo-Fairfield-Napa	9.84%	162	\$5,328	96
TX	Bryan-College Station	9.82%	163	\$4,205	191
ID	Boise City	9.80%	164	\$4,682	146
VA	Roanoke	9.80%	165	\$4,462	160
TX	San Antonio	9.76%	166	\$4,197	194
WI	Wausau	9.75%	167	\$4,395	169
IA	Dubuque	9.73%	168	\$4,233	186
IN	Fort Wayne	9.71%	169	\$4,331	177
NY	Buffalo-Niagara Falls	9.70%	170	\$4,313	181
NY	Rochester	9.69%	171	\$4,427	167
MI	Saginaw-Bay City-Midland	9.68%	172	\$4,197	193
CO	Colorado Springs	9.67%	173	\$4,687	145
ME	Bangor	9.67%	174	\$4,096	201
TN	Chattanooga, TN-GA	9.66%	175	\$4,300	183
AR	Little Rock-North Little Rock	9.65%	176	\$4,433	166
OH	Toledo	9.64%	177	\$4,208	190
IN	Gary	9.63%	178	\$4,372	170
SC	Charleston-North Charleston	9.63%	179	\$4,456	161
OH	Hamilton-Middletown	9.63%	180	\$4,500	156
WI	Janesville-Beloit	9.61%	181	\$4,244	185
MI	Lansing-East Lansing	9.61%	182	\$4,325	178
MT	Billings	9.59%	183	\$4,002	208
IN	Lafayette	9.58%	184	\$4,114	198
MN	St. Cloud	9.58%	185	\$4,216	188
PA	York	9.56%	186	\$4,402	168
NY	Syracuse	9.54%	187	\$4,179	195
WI	Sheboygan	9.53%	188	\$4,371	171
WI	Eau Claire	9.53%	189	\$4,080	203
AZ	Tucson	9.53%	190	\$4,364	174
WA	Richland-Kennewick-Pasco	9.51%	191	\$4,444	163
MT	Missoula	9.49%	192	\$3,760	224
PA	Scranton--Wilkes-Barre--Hazleton	9.47%	193	\$3,728	232
GA	Athens	9.47%	194	\$4,218	187
CA	Redding	9.46%	195	\$4,210	189
OH	Dayton-Springfield	9.45%	196	\$4,091	202
VA	Norfolk-Virginia Beach-Newport News, VA-NC	9.40%	197	\$4,352	175
NC	Greensboro--Winston-Salem--High Point	9.39%	198	\$4,297	184
CO	Grand Junction	9.39%	199	\$4,003	207
IA	Waterloo-Cedar Falls	9.39%	200	\$3,952	212
TX	Lubbock	9.38%	201	\$3,747	227
OR	Eugene-Springfield	9.37%	202	\$3,972	210
TX	Victoria	9.35%	203	\$3,904	213

AR	Texarkana, TX-Texarkana	9.35%	204	\$3,806	220
GA	Savannah	9.31%	205	\$4,314	179
MA	Fitchburg-Leominster	9.31%	206	\$4,333	176
FL	Pensacola	9.30%	207	\$4,063	204
IN	Kokomo	9.29%	208	\$4,140	196
MO	Springfield	9.27%	209	\$3,766	222
TX	Amarillo	9.22%	210	\$3,864	218
NM	Albuquerque	9.22%	211	\$4,030	206
IL	Rockford	9.22%	212	\$4,055	205
KS	Topeka	9.21%	213	\$3,971	211
TN	Jackson	9.21%	214	\$3,754	226
OR	Medford-Ashland	9.20%	215	\$3,890	215
FL	Ocala	9.17%	216	\$3,581	242
MN	Duluth-Superior, MN-WI	9.14%	217	\$3,760	223
CO	Greeley	9.13%	218	\$4,442	164
TX	Wichita Falls	9.12%	219	\$3,738	230
ND	Grand Forks, ND-MN	9.10%	220	\$3,554	248
TX	San Angelo	9.08%	221	\$3,484	253
AL	Tuscaloosa	9.08%	222	\$3,904	214
UT	Salt Lake City-Ogden	9.07%	223	\$4,197	192
SC	Columbia	9.06%	224	\$4,099	200
MI	Benton Harbor	9.06%	225	\$3,744	228
AL	Dothan	9.06%	226	\$3,758	225
OH	Canton-Massillon	9.05%	227	\$3,696	235
NC	Greenville	9.04%	228	\$3,882	217
MI	Flint	9.03%	229	\$3,884	216
WI	Kenosha	9.02%	230	\$4,109	199
IN	Muncie	8.99%	231	\$3,575	243
MD	Hagerstown	8.91%	232	\$3,988	209
TX	Longview-Marshall	8.91%	233	\$3,559	244
OH	Lima	8.90%	234	\$3,544	250
PA	Erie	8.89%	235	\$3,413	261
NY	Binghamton	8.87%	236	\$3,556	246
VA	Lynchburg	8.87%	237	\$3,790	221
NC	Asheville	8.84%	238	\$3,630	238
FL	Lakeland-Winter Haven	8.84%	239	\$3,595	241
LA	Baton Rouge	8.83%	240	\$3,835	219
TN	Johnson City-Kingsport-Bristol, TN-VA	8.82%	241	\$3,433	257
OH	Youngstown-Warren	8.80%	242	\$3,355	266
NY	Glens Falls	8.80%	243	\$3,554	247
PA	Williamsport	8.78%	244	\$3,418	259
CA	Stockton-Lodi	8.78%	245	\$4,131	197
SC	Myrtle Beach	8.73%	246	\$3,360	265
LA	Lafayette	8.73%	247	\$3,471	254
PA	Altoona	8.72%	248	\$3,192	283
MI	Jackson	8.68%	249	\$3,606	239
AR	Jonesboro	8.67%	250	\$3,428	258
LA	New Orleans	8.66%	251	\$3,558	245
NY	Elmira	8.66%	252	\$3,447	256
SC	Greenville-Spartanburg-Anderson	8.64%	253	\$3,735	231
KY	Owensboro	8.63%	254	\$3,489	252
DE	Dover	8.60%	255	\$3,633	237
CA	Chico-Paradise	8.55%	256	\$3,387	262

PA	Sharon	8.54%	257	\$3,187	285
OK	Enid	8.54%	258	\$3,199	281
TX	Corpus Christi	8.53%	259	\$3,274	275
TX	Beaumont-Port Arthur	8.52%	260	\$3,378	263
IL	Kankakee	8.51%	261	\$3,547	249
MS	Jackson	8.50%	262	\$3,718	233
AL	Montgomery	8.49%	263	\$3,687	236
CA	Fresno	8.48%	264	\$3,517	251
CA	Modesto	8.44%	265	\$3,702	234
WV	Parkersburg-Marietta, WV-OH	8.41%	266	\$3,195	282
WV	Wheeling, WV-OH	8.41%	267	\$3,061	294
AR	Fort Smith, AR-OK	8.39%	268	\$3,256	277
TX	Waco	8.38%	269	\$3,223	279
IN	Terre Haute	8.37%	270	\$3,172	286
AZ	Flagstaff, AZ-UT	8.36%	271	\$3,416	260
LA	Shreveport-Bossier City	8.35%	272	\$3,364	264
UT	Provo-Orem	8.33%	273	\$3,739	229
TX	Sherman-Denison	8.30%	274	\$3,326	269
MT	Great Falls	8.30%	275	\$2,955	299
IA	Sioux City, IA-NE	8.28%	276	\$3,243	278
TX	Abilene	8.27%	277	\$3,104	290
AL	Florence	8.27%	278	\$3,262	276
wv	Huntington-Ashland, WV-KY-OH	8.25%	279	\$3,085	292
ME	Lewiston-Auburn	8.24%	280	\$3,188	284
NC	Hickory-Morganton-Lenoir	8.22%	281	\$3,319	270
NJ	Vineland-Millville-Bridgeton	8.22%	282	\$3,290	274
NY	Utica-Rome	8.21%	283	\$3,081	293
AL	Auburn-Opelika	8.21%	284	\$3,351	267
LA	Houma	8.14%	285	\$3,222	280
MO	St. Joseph	8.13%	286	\$3,113	289
AL	Mobile	8.12%	287	\$3,316	272
PA	Johnstown	8.12%	288	\$2,821	306
OR	Salem	8.07%	289	\$3,340	268
GA	Macon	8.05%	290	\$3,459	255
AL	Decatur	8.01%	291	\$3,296	273
OH	Mansfield	7.99%	292	\$2,912	300
CO	Pueblo	7.97%	293	\$3,003	296
CA	Riverside-San Bernardino	7.96%	294	\$3,597	240
MO	Joplin	7.93%	295	\$2,887	302
MS	Hattiesburg	7.91%	296	\$3,129	288
GA	Augusta-Aiken, GA-SC	7.89%	297	\$3,319	271
LA	Lake Charles	7.86%	298	\$3,093	291
WA	Yakima	7.82%	299	\$2,855	304
OH	Steubenville-Weirton, OH-WV	7.81%	300	\$2,804	307
LA	Alexandria	7.81%	301	\$3,026	295
LA	Monroe	7.81%	302	\$3,001	297
SC	Florence	7.62%	303	\$2,891	301
CA	Bakersfield	7.61%	304	\$3,149	287
CA	Yuba City	7.58%	305	\$3,000	298
MD	Cumberland, MD-WV	7.56%	306	\$2,738	309
ID	Pocatello	7.49%	307	\$2,780	308
NY	Jamestown	7.38%	308	\$2,550	313
GA	Albany	7.23%	309	\$2,835	305

GA	Columbus, GA-AL	7.20%	310	\$2,880	303
TN	Clarksville-Hopkinsville, TN-KY	7.15%	311	\$2,544	314
VA	Danville	7.13%	312	\$2,523	315
NC	Goldsboro	7.05%	313	\$2,580	311
AL	Anniston	6.98%	314	\$2,586	310
MS	Biloxi-Gulfport-Pascagoula	6.85%	315	\$2,559	312
AL	Gadsden	6.85%	316	\$2,437	318
NC	Rocky Mount	6.78%	317	\$2,506	316
TX	Killeen-Temple	6.74%	318	\$2,281	320
NC	Fayetteville	6.67%	319	\$2,392	319
OK	Lawton	6.62%	320	\$2,273	321
CA	Merced	6.50%	321	\$2,473	317
NM	Las Cruces	6.47%	322	\$2,150	324
AR	Pine Bluff	6.41%	323	\$2,226	323
CA	Visalia-Tulare-Porterville	6.33%	324	\$2,250	322
TX	El Paso	6.07%	325	\$1,979	326
TX	Laredo	6.06%	326	\$1,952	327
NC	Jacksonville	6.01%	327	\$1,941	328
AZ	Yuma	5.97%	328	\$2,033	325
SC	Sumter	5.43%	329	\$1,788	329
TX	Brownsville-Harlingen-San Benito	3.90%	330	\$1,135	330
TX	McAllen-Edinburg-Mission	2.90%	331	\$814	331

Note: Income tax burden is federal income tax after credits minus refundable credits.

Source: Internal Revenue Service, Tax Foundation