

## Individual Income Tax Index, 2011 – 2012

State	FY 2012		FY 2011		Change from 2011 to 2012	
	Score	Rank	Score	Rank	Score	Rank
Alabama	5.62	18	5.66	18	-0.04	0
Alaska	10.00	1	10.00	1	0.00	0
Arizona	5.73	17	5.79	17	-0.05	0
Arkansas	5.23	27	5.24	27	-0.01	0
California	1.72	50	1.77	50	-0.05	0
Colorado	6.65	16	6.70	16	-0.05	0
Connecticut	4.80	31	4.46	31	0.34	0
Delaware	5.19	28	5.19	29	0.01	1
Florida	10.00	1	10.00	1	0.00	0
Georgia	3.95	40	3.97	39	-0.02	-1
Hawaii	3.88	41	3.92	40	-0.05	-1
Idaho	5.24	26	5.28	26	-0.04	0
Illinois	6.83	13	7.34	10	-0.51	-3
Indiana	7.06	10	7.13	11	-0.07	1
Iowa	4.57	32	4.35	34	0.22	2
Kansas	5.51	21	5.55	20	-0.04	-1
Kentucky	5.29	25	5.33	25	-0.04	0
Louisiana	5.31	24	5.36	23	-0.04	-1
Maine	4.97	30	5.02	30	-0.04	0
Maryland	3.07	46	2.43	47	0.64	1
Massachusetts	6.75	15	6.80	15	-0.05	0
Michigan	6.97	11	7.02	12	-0.04	1
Minnesota	3.51	44	3.55	42	-0.04	-2
Mississippi	5.62	19	5.66	19	-0.04	0
Missouri	5.32	23	5.35	24	-0.04	1
Montana	5.51	20	5.55	21	-0.04	1
Nebraska	5.17	29	5.21	28	-0.04	-1
Nevada	10.00	1	10.00	1	0.00	0
New Hampshire	7.78	9	7.85	9	-0.07	0
New Jersey	2.13	48	2.20	48	-0.07	0
New Mexico	4.33	33	4.36	33	-0.02	0
New York	2.03	49	2.04	49	-0.02	0
North Carolina	3.60	43	3.42	44	0.18	1
North Dakota	4.20	35	4.07	36	0.13	1
Ohio	3.63	42	3.61	41	0.03	-1
Oklahoma	4.04	38	4.06	37	-0.02	-1
Oregon	4.31	34	4.38	32	-0.07	-2
Pennsylvania	6.92	12	6.96	13	-0.04	1
Rhode Island	4.11	36	3.54	43	0.57	7
South Carolina	3.96	39	3.99	38	-0.03	-1
South Dakota	10.00	1	10.00	1	0.00	0
Tennessee	8.00	8	8.08	8	-0.08	0
Texas	8.90	7	8.98	7	-0.08	0
Utah	6.82	14	6.87	14	-0.05	0
Vermont	3.03	47	3.11	46	-0.08	-1
Virginia	4.09	37	4.11	35	-0.02	-2
Washington	10.00	1	10.00	1	0.00	0
West Virginia	5.41	22	5.45	22	-0.04	0
Wisconsin	3.24	45	3.29	45	-0.05	0
Wyoming	10.00	1	10.00	1	0.00	0
DC	4.80		4.84		-0.05	

Note: The higher the score, the more favorable a state's tax system is for business. All scores are for fiscal years.  
 Source: Tax Foundation



Tax Foundation  
[www.taxfoundation.org](http://www.taxfoundation.org)