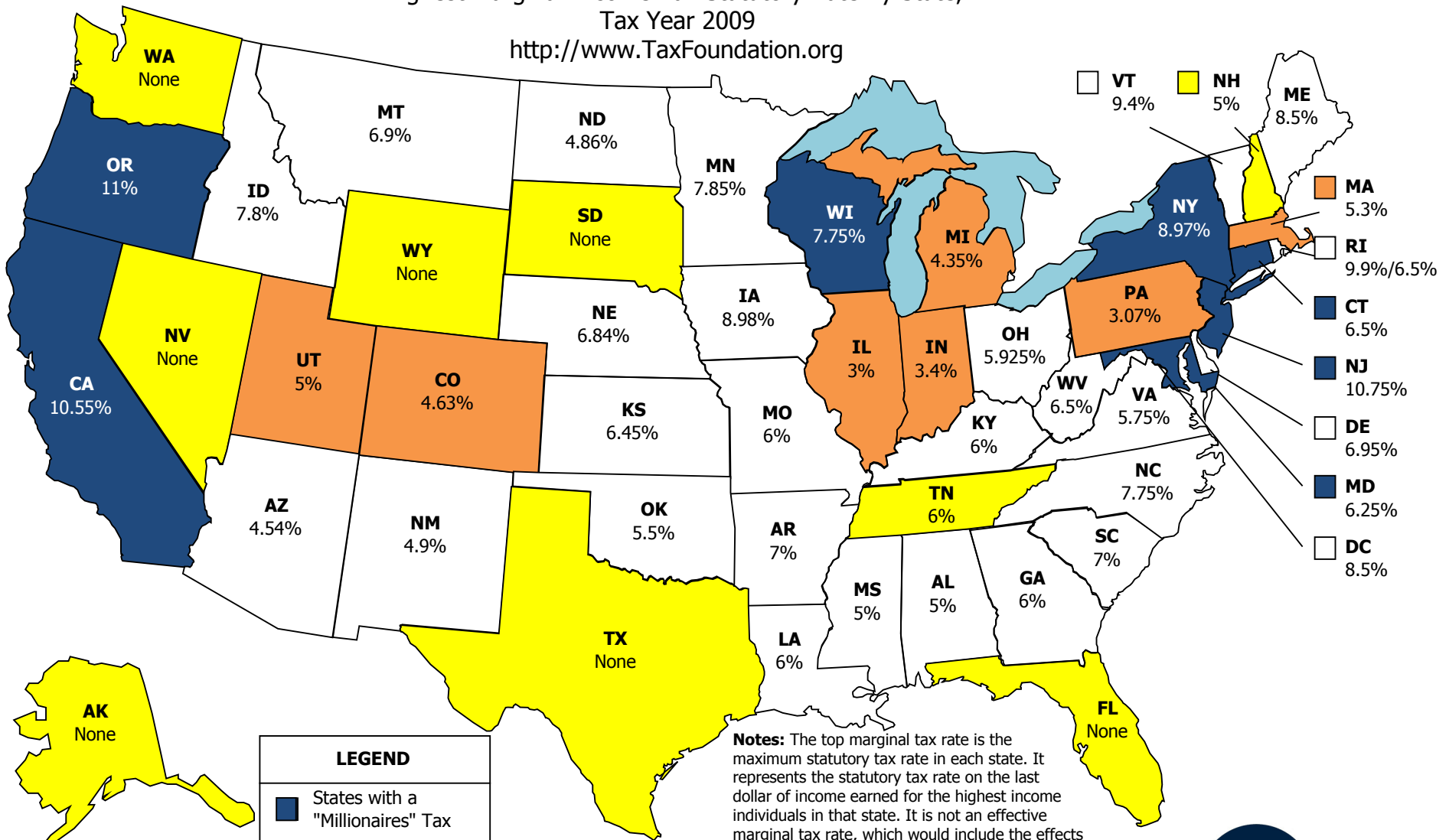


TOP STATE INCOME TAX RATES

Highest Marginal Income Tax Statutory Rate By State,
Tax Year 2009

<http://www.TaxFoundation.org>



LEGEND

- States with a "Millionaires" Tax
- States with Flat Income Tax
- States with No or Limited Income Tax
- Other States

Notes: The top marginal tax rate is the maximum statutory tax rate in each state. It represents the statutory tax rate on the last dollar of income earned for the highest income individuals in that state. It is not an effective marginal tax rate, which would include the effects of phase-outs of various tax preferences.

Local income taxes (which exist in AL, AR, DE, IN, IA, KY, MD, MI, MO, NJ, NY, OH, OR, and PA) are not included. New Hampshire and Tennessee have an income tax imposed on interest and dividend income only (not wages). Maine's income tax will be reduced in 2010 and is not reflected here. Rhode Island has both a regular income tax and an alternative flat tax, being phased in between now and 2011.

Source: Tax Foundation; state forms and instructions.

