

# Multistate Personal Income Tax

Tax Rates and AMT > Income Tax Rates >

## 2012 Tax Year

This chart provides the 2012 tax rates that the states and the District of Columbia impose on personal income. The graduated rate information is presented in a format that includes a subtraction amount, which is used to properly reflect the cumulative tax calculated for the lower graduated rates. The use of this format for all of the states allows the rate information to be presented in a uniform way. The rates shown are state rates only. Local income taxes may apply.

| State      | 2012 Tax Year   | Comments  | Citation   | CCH ¶                  |
|------------|---|---|--|------------------------|
| Alabama    | <p>Single, Head of Family, Married Filing Separately:<br/>           \$0 - 500 x 2.000% minus \$0<br/>           \$501 - 3,000 x 4.000% minus \$10<br/>           \$3,001 and over x 5.000% minus \$40</p> <p>Married Filing Jointly:<br/>           \$0 - 1,000 x 2.000% minus \$0<br/>           \$1,001 - 6,000 x 4.000% minus \$20<br/>           \$6,001 and over x 5.000% minus \$80</p>  |   | <a href="#">Alabama Code §40-18-5</a><br><a href="#">Ala. Admin. Code r. 810-3-5-.01</a> | <a href="#">15-365</a> |
| Arizona    | <p>Single, Married Filing Separately:<br/>           \$0 - 10,000 x 2.59% minus \$0<br/>           \$10,001 - 25,000 x 2.88% minus \$29<br/>           \$25,001 - 50,000 x 3.36% minus \$149<br/>           \$50,001 - 150,000 x 4.24% minus \$589<br/>           \$150,001 and over x 4.54% minus \$1,039</p> <p>Married Filing Jointly, Head of Household:<br/>           \$0 - 20,000 x 2.59% minus \$0<br/>           \$20,001 - 50,000 x 2.88% minus \$58<br/>           \$50,001 - 100,000 x 3.36% minus \$298<br/>           \$100,001 - 300,000 x 4.24% minus \$1,178<br/>           \$300,001 and over x 4.54% minus \$2,078</p> |   | <a href="#">Ariz. Rev. Stat. §43-1011</a>  | <a href="#">15-365</a> |
| Arkansas   | <p>\$0 - 3,999 x 1.000% minus \$0<br/>           \$4,000 - \$7,999 x 2.500% minus \$59.99<br/>           \$8,000 - 11,899 x 3.500% minus \$139.98<br/>           \$11,900 - 19,899 x 4.500% minus \$258.97<br/>           \$19,900 - 33,199 x 6.000% minus \$557.45<br/>           \$33,200 and over x 7.000% minus \$889.44</p>  | <p>Brackets indexed for inflation annually.</p> <p>Rates shown are for 2011 because 2012 rates not currently available.</p> | <a href="#">Ark. Code Ann. §26-51-201</a>  | <a href="#">15-355</a> |
| California | <p>Single, Married Filing Separately:<br/>           \$0 - 7,316 x 1.0% minus \$0<br/>           \$7,317 - 17,346 x 2.0% minus \$73.16<br/>           \$17,347 - 27,377 x 4.0% minus \$420.08<br/>           \$27,378 - 38,004 x 6.0% minus</p>   | <p>Brackets indexed for inflation annually.</p> <p>Rates shown are for 2011 because 2012 rates not currently available.</p> | <a href="#">Cal. Rev. &amp; Tax Code §17041</a>  | <a href="#">15-355</a> |

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|             | <p>\$967.62<br/> \$38,005 - 48,029 x 8.0% minus<br/> \$1,727.70<br/> \$48,030 and over x 9.30% minus<br/> \$2,352.08</p> <p>Married Filing Jointly, Registered Domestic Partner Filing Jointly, Qualifying Widow(er):<br/> \$0 - 14,632 x 1.0% minus \$0<br/> \$14,633 - 34,692 x 2.0% minus \$146.32<br/> \$34,693 - 54,754 x 4.0% minus \$840.16<br/> \$54,755 - 76,008 x 6.0% minus \$1,935.24<br/> \$76,009 - 96,058 x 8.0% minus \$3,455.40<br/> \$96,059 and over x 9.30% minus \$4,704.15</p> <p>Head of Household:<br/> \$0 - 14,642 x 1.0% minus \$0<br/> \$14,643 - 34,692 x 2.0% minus \$146.42<br/> \$34,693 - 44,721 x 4.0% minus \$840.26<br/> \$44,722 - 55,348 x 6.0% minus \$1,734.68<br/> \$55,349 - 65,376 x 8.0% minus \$2,841.64<br/> \$65,377 and over x 9.30% minus \$3,691.53</p> <p>An additional 1% tax is imposed on taxable income in excess of \$1 million.</p> |   |   |                        |
| Colorado    | 4.63% of federal taxable income, regardless of filing status.  | Individual taxpayers are subject to an alternative minimum tax equal to the amount by which 3.47% of their CO alternative minimum taxable income exceeds their CO normal tax.   | <a href="#">Colo. Rev. Stat. §39-22-104</a> | <a href="#">15-355</a> |
| Connecticut | <p>Single, Married Filing Separately:<br/> \$0 - 10,000 x 3.000% minus \$0<br/> \$10,001 - 50,000 x 5.000% minus \$200<br/> \$50,001 - 100,000 x 5.500% minus \$450<br/> \$100,001 - 200,000 x 6.000% minus \$950<br/> \$200,001 - 250,000 x 6.500% minus \$1,950<br/> \$250,001 and over x 6.700% minus \$2,450</p> <p>Filing Jointly, Qualifying Widow(er):<br/> \$0 - 20,000 x 3.000% minus \$0<br/> \$20,001 - 100,000 x 5.000% minus \$400<br/> \$100,001 - 200,000 x 5.500% minus \$900</p>  | <p>Filing jointly includes:<br/> <input type="checkbox"/> filing jointly for federal and state purposes; and<br/> <input type="checkbox"/> filing jointly for state purposes only.</p> <p>Filing separately includes:<br/> <input type="checkbox"/> filing separately for federal and state purposes; and<br/> <input type="checkbox"/> filing separately for state purposes only.</p> <p>Resident estates and trusts are subject to 6.7% rate on all income.</p> | <a href="#">Conn. Gen. Stat §12-700(a)</a>  | <a href="#">15-355</a> |

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|                      | <p>\$200,001 - 400,000 x 6.000% minus \$1,900<br/> \$400,001 - 500,000 x 6.500% minus \$3,900<br/> \$500,001 and over x 6.700% minus \$4,900</p> <p>Head of Household:<br/> \$0 - 16,000 x 3.000% minus \$0<br/> \$16,001 - 80,000 x 5.000% minus \$320<br/> \$80,001 - 160,000 x 5.500% minus \$720<br/> \$160,001 - 320,000 x 6.000% minus \$1,520<br/> \$320,001 - 400,000 x 6.500% minus \$3,120<br/> \$400,001 and over x 6.700% minus \$3,920</p>  |   |  |                        |
| Delaware             | <p>\$0 - 2,000 x 0.000% minus \$0<br/> \$2,001 - 5,000 x 2.200% minus \$44.00<br/> \$5,001 - 10,000 x 3.900% minus \$129.00<br/> \$10,001 - 20,000 x 4.800% minus \$219.00<br/> \$20,001 - 25,000 x 5.200% minus \$299.00<br/> \$25,001 - 60,000 x 5.550% minus \$386.50<br/> \$60,001 and over x 6.750% minus \$1,106.50</p>  | 5.95% on taxable income of more than \$60,000 for tax years beginning after 2013. | <a href="#">Del. Code Ann. tit. 30, §1102(a)(12), (13), and (14)</a> | <a href="#">15-365</a> |
| District of Columbia | <p>\$0 - 10,000 x 4.000% minus \$0<br/> \$10,001 - 40,000 x 6.000% minus \$200.00<br/> \$40,001 - 350,000 x 8.500% minus \$1,200.00<br/> \$350,001 and over x 8.950% minus \$1,380.00</p>  |   | <a href="#">D.C. Code Ann. §47-1806.03</a>                           | <a href="#">15-155</a> |
| Georgia              | <p>Single:<br/> \$0 - 750 x 1.000% minus \$0<br/> \$751 - 2,250 x 2.000% minus \$7.50<br/> \$2,251 - 3,750 x 3.000% minus \$30.00<br/> \$3,751 - 5,250 x 4.000% minus \$67.50<br/> \$5,251 - 7,000 x 5.000% minus \$120.00<br/> \$7,001 and over x 6.000% minus \$190.00</p> <p>Married Filing Jointly, Head of Household:<br/> \$0 - 1,000 x 1.000% minus \$0<br/> \$1,001 - 3,000 x 2.000% minus \$10.00<br/> \$3,001 - 5,000 x 3.000% minus \$40.00<br/> \$5,001 - 7,000 x 4.000% minus \$90.00<br/> \$7,001 - 10,000 x 5.000% minus \$160.00<br/> 10,001 and over x 6.000% minus</p> |   | <a href="#">Ga. Code Ann. § 48-7-20(b)(1)</a>                        | <a href="#">15-365</a> |

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|        | <p>\$260.00</p> <p>Married Filing Separately:<br/> \$0 - 500 x 1.000% minus \$0<br/> \$501 - 1,500 x 2.000% minus \$5.00<br/> \$1,501 - 2,500 x 3.000% minus \$20.00<br/> \$2,501 - 3,500 x 4.000% minus \$45.00<br/> \$3,501 - 5,000 x 5.000% minus \$80.00<br/> \$5,001 and over x 6.000% minus \$130.00</p>  |  |  |                               |
| Hawaii | <p>Single and Married Filing Separately:<br/> \$0 - 2,400 x 1.400% minus \$0<br/> \$2,401 - 4,800 x 3.200% minus \$43.20<br/> \$4,801 - 9,600 x 5.500% minus \$153.60<br/> \$9,601 - 14,400 x 6.400% minus \$240.00<br/> \$14,401 - 19,200 x 6.800% minus \$297.60<br/> \$19,201 - 24,000 x 7.200% minus \$374.40<br/> \$24,001 - 36,000 x 7.600% minus \$470.40<br/> \$36,001 - 48,000 x 7.900% minus \$578.40<br/> \$48,001 - 150,000 x 8.250% minus \$746.40<br/> \$150,001 - 175,000 x 9.000% minus \$1,871.40<br/> \$175,001 - 200,000 x 10.000% minus \$3,621.40<br/> \$200,001 and over x 11.00% minus \$5,621.40</p> <p>Married Filing Jointly, Surviving Spouse:<br/> \$0 - 4,800 x 1.400% minus \$0<br/> \$4,801 - 9,600 x 3.200% minus \$86.40<br/> \$9,601 - 19,200 x 5.500% minus \$307.20<br/> \$19,201 - 28,800 x 6.400% minus \$480.00<br/> \$28,801 - 38,400 x 6.800% minus \$595.20<br/> \$38,401 - 48,000 x 7.200% minus \$748.80<br/> \$48,001 - 72,000 x 7.600% minus \$940.80<br/> \$72,001 - 96,000 x 7.900% minus \$1,156.80</p> <p>\$96,001 - 300,000 x 8.250% minus \$1,492.80<br/> \$300,001 - 350,000 x 9.000% minus \$3,742.80<br/> \$350,001 - 400,000 x 10.000% minus \$7,242.80<br/> \$400,001 and over x 11.000%</p> |  | <p><a href="#">Haw. Rev. Stat. §235-51</a></p> | <p><a href="#">15-355</a></p> |

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|          | <p>minus \$11,242.80</p> <p>Head of Household:<br/> \$0 - 3,600 x 1.400% minus \$0<br/> \$3,601 - 7,200 x 3.200% minus \$64.80<br/> \$7,201 - 14,400 x 5.500% minus \$230.40<br/> \$14,401 - 21,600 x 6.400% minus \$360.00<br/> \$21,601 - 28,800 x 6.800% minus \$446.40<br/> \$28,801 - 36,000 x 7.200% minus \$561.60<br/> \$36,001 - 54,000 x 7.600% minus \$705.60<br/> \$54,001 - 72,000 x 7.900% minus \$867.60<br/> \$72,001 - 225,000 x 8.250% minus \$1,119.60<br/> \$225,001 - 262,500 x 9.000% minus \$2,807.10<br/> \$262,501 - 300,000 x 10.00% minus \$5,432.10<br/> \$300,001 and over x 11.000% minus \$8,432.10</p>   |   |                                     |                        |
| Idaho    | <p>Single, Married Filing Separately:<br/> \$0 - 1,337 x 1.600% minus \$0<br/> \$1,338 - 2,675 x 3.600% minus \$26.74<br/> \$2,676 - 4,013 x 4.100% minus \$40.11<br/> \$4,014 - 5,351 x 5.100% minus \$80.24<br/> \$5,352 - 6,689 x 6.100% minus \$133.75<br/> \$6,690 - 10,034 x 7.100% minus \$200.63<br/> \$10,035 - 26,759 x 7.400% minus \$230.73<br/> \$26,760 and over x 7.800% minus \$337.77</p> <p>Married Filing Jointly, Head of Household, Surviving Spouse:<br/> \$0 - 2,675 x 1.600% minus \$0<br/> \$2,675 - 5,351 x 3.600% minus \$53.50<br/> \$5,352 - 8,027 x 4.100% minus \$80.25<br/> \$8,028 - 10,703 x 5.100% minus \$160.51<br/> \$10,704 - 13,379 x 6.100% minus \$267.54<br/> \$13,380 - 20,069 x 7.100% minus \$401.33<br/> \$20,070 - 53,519 x 7.400% minus \$461.54<br/> \$53,520 and over x 7.800% minus \$675.61</p> | <p>Brackets indexed for inflation annually.</p> <p>Rates shown are for 2011 because 2012 rates not currently available.</p> | <a href="#">Idaho Code §63-3024</a> | <a href="#">15-370</a> |
| Illinois | 5% of federal AGI with modifications, regardless of filing status.   |   | <a href="#">35 ILCS 5/201(b)</a>    | <a href="#">15-355</a> |

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|-----------|---|--|--|------------------------|
| Indiana   | 3.4% of AGI, regardless of filing status.   | Counties may impose an adjusted gross income tax on residents or on nonresidents, or a county option income tax.   | <a href="#">Ind. Code §6-3-2-1(a)</a>              | <a href="#">15-355</a> |
| Iowa      | <p>\$0 - 1,469 x 0.360% minus \$0<br/>\$1,469 - 2,938 x 0.720% minus \$5.28<br/>\$2,938 - 5,876 x 2.430% minus \$55.53<br/>\$5,876 - 13,221 x 4.500% minus \$177.16<br/>\$13,221 - 22,035 x 6.120% minus \$391.33<br/>\$22,035 - 29,380 x 6.480% minus \$470.65<br/>\$29,380 - 44,070 x 6.800% minus \$564.67<br/>\$44,070 - 66,105 x 7.920% minus \$1,058.26<br/>\$66,105 and over x 8.980% minus \$1,758.97</p> | <p>An alternative minimum tax of 6.7% of alternative minimum income is imposed if the minimum tax exceeds the taxpayer's regular income tax liability. The minimum tax is 75% of the maximum regular tax rate.</p> <p>Brackets indexed for inflation annually.</p> | <a href="#">Tax Rate Schedule Iowa Code §422.5</a> | <a href="#">15-365</a> |
| Kansas    | <p>Single, Head of Household, Married Filing Separately:<br/>\$0 - 15,000 x 3.500% minus \$0<br/>\$15,001 - 30,000 x 6.250% minus \$412.50<br/>\$30,001 and over x 6.450% minus \$472.50</p> <p>Married Filing Jointly:<br/>\$0 - 30,000 x 3.500% minus \$0<br/>\$30,001 - 60,000 x 6.250% minus \$825.00<br/>\$60,001 and over x 6.450% minus \$945.00</p>   |  | <a href="#">Kan. Stat. Ann. §79-32,110</a>         | <a href="#">15-355</a> |
| Kentucky  | <p>\$0 - 3,000 x 2.000% minus \$0<br/>\$3,001 - 4,000 x 3.000% minus \$30.00<br/>\$4,001 - \$5,000 x 4.000% minus \$70.00<br/>\$5,001 - 8,000 x 5.000% minus \$120.00<br/>\$8,001 - 75,000 x 5.800% minus \$184.00<br/>\$75,001 and over x 6.000% minus \$334.00</p>  |  | <a href="#">Ky. Rev. Stat. Ann. §141.020</a>       | <a href="#">15-365</a> |
| Louisiana | <p>Single, Head of household, Married Filing Separately:<br/>\$0 - 12,500 x 2.000% minus \$0<br/>\$12,501 - 50,000 x 4.000% minus \$250.00<br/>\$50,001 and over x 6.000% minus \$1,250.00</p> <p>Married Filing Jointly, Qualifying Widow(er):<br/>\$0 - 25,000 x 2.000% minus \$0<br/>\$25,001 - 100,000 x 4.000% minus \$500.00<br/>\$100,001 and over x 6.000% minus \$2,500.00</p>                           |  | <a href="#">La. Rev. Stat. Ann. §47:32</a>         | <a href="#">15-355</a> |

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| Maine         | <p>Single and Married Filing Separately:</p> <p>\$0 - 5,099 x 2.000% minus \$0<br/>\$5,100 - 10,149 x 4.500% minus \$127.48<br/>\$10,150 - 20,349 x 7.000% minus \$381.20<br/>\$20,350 and over x 8.500% minus \$686.44</p> <p>Married Filing Jointly, Surviving Spouse:</p> <p>\$0 - 10,199 x 2.000% minus \$0<br/>\$10,200 - 20,349 x 4.500% minus \$254.98<br/>\$20,350 - 40,699 x 7.000% minus \$763.70<br/>\$40,700 and over x 8.500% minus \$1,374.19</p> <p>Head of household:</p> <p>\$0 - 7,649 x 2.000% minus \$0<br/>\$7,650 - 15,199 x 4.500% minus \$191.23<br/>\$15,200 - 30,499 x 7.000% minus \$571.20<br/>\$30,500 and over x 8.500% minus \$1,028.69</p>   | <p>For tax years after 2012, new tax rate schedules based on rates of 6.5% and 7.95% apply.</p> <p>Brackets indexed for inflation annually.</p> | <p><a href="#">Me. Rev. Stat. Ann. tit. 36, §5111</a><br/><a href="#">Me. Rev. Stat. Ann. tit. 36, §5203-C</a><br/><a href="#">Me. Rev. Stat. Ann. tit. 36, §5403 Tax Alert, Vol. 20, No. 10</a><br/><a href="#">Tax Alert, Vol. 21, No. 7</a></p> | <p><a href="#">15-355</a><br/><a href="#">15-365</a></p> |
| Maryland      | <p>Single, and Married Filing Separately:</p> <p>\$0 - 1,000 x 2.000% minus \$0<br/>\$1,001 -2,000 x 3.000% minus \$10<br/>\$2,001 - 3,000 x 4.000% minus \$30<br/>\$3,001-150,000 x 4.750% minus \$52.50<br/>\$150,001-300,000 x 5.000% minus \$427.50<br/>\$300,001 -500,000 x 5.250% minus \$1,177.50<br/>over \$500,000 x 5.500% minus \$2,427.50</p> <p>Married Filing Jointly, Head of Household, and Qualifying Widow/Widower:</p> <p>\$0 - 1,000 x 2.00% minus \$0<br/>\$1,001 -2,000 x 3.00% minus \$10<br/>\$2,001 - 3,000 x 4.00% minus \$30<br/>\$3,001-200,000 x 4.75% minus \$52.50<br/>\$200,001-350,000 x 5.00% minus \$552.50<br/>\$350,001 -500,000 x 5.25% minus \$1,427.50<br/>over \$500,000 x 5.50% minus \$2,677.50</p> |   | <p><a href="#">Md. Code Ann. §10-105</a></p>   | <p><a href="#">15-355</a></p>                            |
| Massachusetts | <p>Part A income (short-term capital gains): 12.00%<br/>Part A income (interest and dividends): 5.30%<br/>Part B income: 5.25%</p>   | <p>Part A income represents either interest and dividends or short-term capital gains. Part B income represents</p>                             | <p><a href="#">Mass. Gen. Laws ch. 62, §4</a></p>  | <p><a href="#">15-240</a></p>                            |

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|-------------|--|--|--|------------------------|
|             | Part C income: 5.30%   | wages, salaries, tips, pensions, state bank interest, partnership income, business income, rents, alimony, winnings and certain other items of income. Part C income represents gains from the sale of capital assets held for more than one year. |  |                        |
| Michigan    | 4.35%  | 4.25% for tax years after 2012.  | <a href="#">Mich. Comp. Laws §206.51(1)(g)</a> | <a href="#">15-355</a> |
| Minnesota   | <p>Single:<br/> \$0 - 23,100 x 5.350% minus \$0<br/> \$ 23,101 - 75,890 x 7.050% minus \$392.70<br/> \$ 75,891 and over x 7.850% minus \$999.82</p> <p>Married Filing Jointly:<br/> \$0 - 33,770 x 5.350% minus \$0<br/> \$ 33,771 - 134,170 x 7.050% minus \$574.09<br/> \$134,171 and over x 7.850% minus \$1,647.45</p> <p>Married Filing Separately:<br/> \$0 - 16,890x 5.350% minus \$0<br/> \$16,891 – 67,090 x 7.050% minus \$287.13<br/> \$67,091 and over x 7.850% minus \$823.85</p> <p>Head of Household:<br/> \$0 - 28,440 x 5.350% minus \$0<br/> \$28,441 – 114,290x 7.050% minus \$483.48<br/> \$114,291 and over x 7.850% minus \$1,397.80</p> | <p>A 6.4% alternative minimum tax is imposed. Brackets indexed for inflation annually.</p> <p>Rates shown are for 2011 because 2012 rates not currently available.</p>   | <a href="#">Minn. Stat. §290.06(2c)</a>        | <a href="#">15-355</a> |
| Mississippi | \$0 - 5,000 x 3.000% minus \$0<br>\$5,001 - 10,000 x 4.000% minus \$50.00<br>\$10,001 and over x 5.000% minus \$150.00   |  | <a href="#">Miss. Code. Ann. §27-7-5(1)</a>    | <a href="#">15-355</a> |
| Missouri    | \$0 - 1,000 x 1.500% minus \$0<br>\$1,001 - 2,000 x 2.000% minus \$5.00<br>\$2,001 - 3,000 x 2.500% minus \$15.00<br>\$3,001 - 4,000 x 3.000% minus \$30.00<br>\$4,001 - 5,000 x 3.500% minus \$50.00<br>\$5,001 - 6,000 x 4.000% minus \$75.00<br>\$6,001 - 7,000 x 4.500% minus \$105.00<br>\$7,001 - 8,000 x 5.000% minus \$140.00<br>\$8,001 - 9,000 x 5.500% minus \$180.00   |  | <a href="#">Mo. Rev. Stat. §143.021</a>        | <a href="#">15-355</a> |

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|               | \$9,001 and over x 6.000% minus \$225.00   |   |   |                        |
| Montana       | <p>\$0 - 2,700 x 1.000% minus \$0<br/> \$2,701 - 4,700 x 2.000% minus \$27.00<br/> \$4,701 - 7,200 x 3.000% minus \$74.00<br/> \$7,201 - 9,700 x 4.000% minus \$146.00<br/> \$9,701 - 12,500 x 5.000% minus \$243.00<br/> \$12,501 - 16,000 x 6.000% minus \$368.00<br/> \$16,001 and over x 6.900% minus \$512.00</p>   | <p>Minimum tax, \$1. Brackets indexed for inflation annually.</p> <p>Rates shown are for 2011 because 2012 rates not currently available.</p> | <a href="#">Mont. Code Ann. §15-30-2103</a> | <a href="#">15-365</a> |
| Nebraska      | <p>Single:<br/> \$0 - 2,400 x 2.560% minus \$0<br/> \$2,401 - 17,500 x 3.570% minus \$24.24<br/> \$17,501 - 27,000 x 5.120% minus \$295.49<br/> \$27,001 and over x 6.840% minus \$759.89</p> <p>Married Filing Jointly, Surviving Spouse:<br/> \$0 - 4,800 x 2.560% minus \$0<br/> 4,801 - 35,000 x 3.570% minus \$48.48<br/> \$35,001 - 54,000 x 5.120% minus \$590.98<br/> \$ 54,001 and over x 6.840% minus \$1,519.78</p> <p>Married Filing Separately:<br/> \$0 - 2,400 x 2.560% minus \$0<br/> \$2,401 - 17,500 x 3.570% minus \$24.24<br/> \$17,501 - 27,000 x 5.120% minus \$295.49<br/> \$27,001 and over x 6.840% minus \$759.89</p> <p>Head of Household:<br/> \$0 - 4,500 x 2.560% minus \$0<br/> \$4,501 - 28,000 x 3.570% minus \$45.45<br/> \$28,001 - 40,000 x 5.120% minus \$479.45<br/> \$40,001 and over x 6.840% minus \$1,167.45</p> |   | <a href="#">Neb. Rev. Stat. §77-2701.01</a> | <a href="#">15-365</a> |
| New Hampshire | 5% on interest and dividends only, regardless of filing status.  |   | <a href="#">N.H. Rev. Stat. Ann. §77:1</a>  | <a href="#">15-355</a> |
| New Jersey    | <p>Single, Married/Civil Union Partner Filing Separately:<br/> \$0 - 20,000 x 1.400% minus \$0<br/> \$20,001 - 35,000 x 1.750% minus \$70.00<br/> \$35,001 - 40,000 x 3.500% minus \$682.50<br/> \$40,001 - 75,000 x 5.525% minus \$1,492.50<br/> \$75,001 - 500,000 x 6.370% minus</p>  |   | <a href="#">N.J. Stat. Ann. §54A:2-1</a>    | <a href="#">15-365</a> |

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|            | <p>\$2,126.25<br/> \$500,001 and over x 8.970% minus<br/> \$15,126.25</p> <p>Married/Civil Union Couple Filing Jointly, Head of Household, Qualifying Widow(er)/Surviving Civil Union Partner:<br/> \$0 - 20,000 x 1.400% minus \$0<br/> \$20,001 - 50,000 x 1.750% minus \$70.00<br/> \$50,001 - 70,000 x 2.450% minus \$420.00<br/> \$70,001 - 80,000 x 3.500% minus \$1,154.50<br/> \$80,001 - 150,000 x 5.525% minus \$2,775.00<br/> \$150,001 - 500,000 x 6.370% minus \$4,042.50<br/> \$500,001 and over x 8.970% minus \$17,042.50</p>   |   |   |                               |
| New Mexico | <p>Single:<br/> \$0 - 5,500 x 1.700% minus \$0<br/> \$5,501 - 11,000 x 3.200% minus \$82.50<br/> \$11,001 - 16,000 x 4.700% minus \$247.50<br/> \$16,001 and over x 4.900% minus \$279.50</p> <p>Married Filing Jointly, Qualifying Widow(er):<br/> \$0 - 8,000 x 1.700% minus \$0<br/> \$8,001 - 16,000 x 3.200% minus \$120.00<br/> \$16,001 - 24,000 x 4.700% minus \$360.00<br/> \$24,001 and over x 4.900% minus \$408.00</p> <p>Married Filing Separately:<br/> \$0 - 4,000 x 1.700% minus \$0<br/> \$4,001 - 8,000 x 3.200% minus \$60.00<br/> \$8,001 - 12,000 x 4.700% minus \$180.00<br/> \$12,001 and over x 4.900% minus \$204.00</p> <p>Head of Household:<br/> \$0 - 8,000 x 1.700% minus \$0<br/> \$8,001 - 16,000 x 3.200% minus \$120.00<br/> 16,001 - 24,000 x 4.700% minus \$360.00<br/> \$24,001 and over x 4.900% minus \$408.00</p> | <p>Qualified nonresident taxpayers may pay alternative tax of 0.75% of gross receipts from NM sales.</p>                              | <p><a href="#">N.M. Stat. Ann. §7-2-7</a><br/> <a href="#">N.M. Stat. Ann. §7-5-2</a></p> | <p><a href="#">15-365</a></p> |
| New York   | <p>Single, Married Filing Separately:<br/> \$0 - 8,000 x 4.000% minus \$0<br/> \$8,001 - 11,000 x 4.500% minus \$40.00<br/> \$11,001 - 13,000 x 5.250% minus \$122.50<br/> \$13,001 - 20,000 x 5.900% minus</p>   | <p>Supplemental tax imposed to recapture taxable benefit.</p> <p>Brackets indexed for inflation annually, beginning with tax year</p> | <p><a href="#">N.Y. Tax Law §601</a></p>  | <p><a href="#">15-365</a></p> |

|                |   |   |  |   |
|----------------|---|---|--|---|
|                | <p>\$207.00<br/> \$20,001 - 75,000 x 6.450% minus \$317.00<br/> \$75,001 - 200,000 x 6.650% minus \$467.00<br/> \$200,001 – 1,000,000 x 6.850% minus \$867.00<br/> \$1,000,001 and over x 8.820% minus \$20,567.00</p> <p>Married Filing Jointly, Qualifying Widow(er):<br/> \$0 - 16,000 x 4.000% minus \$0<br/> \$16,001 - 22,000 x 4.500% minus \$80.00<br/> \$22,001 - 26,000 x 5.250% minus \$245.00<br/> \$26,001 - 40,000 x 5.900% minus \$414.00<br/> \$40,001 - 150,000 x 6.450% minus \$634.00<br/> \$150,001 - 300,000 x 6.650% minus \$934.00<br/> \$300,001 – 2,000,000 x 6.850% minus \$1,534.00<br/> \$2,000,001 and over x 8.820% minus \$40,934.00</p> <p>Head of Household:<br/> \$0 - 12,000 x 4.000% minus \$0<br/> \$12,001 - 16,500 x 4.500% minus \$60.00<br/> \$16,501 - 19,500 x 5.250% minus \$183.75<br/> \$19,501 - 30,000 x 5.900% minus \$310.50<br/> \$30,001 - 100,000 x 6.450% minus \$475.50<br/> \$100,001 - 250,000 x 6.650% minus \$675.50<br/> \$250,001 – 1,500,000 x 6.850% minus \$1,175.50<br/> \$1,500,001 and over x 8.820% minus \$30,725.50</p> | 2013.   |  |   |
| North Carolina | <p>Single:<br/> \$0 - 12,750 x 6.000% minus \$0<br/> \$12,751 - 60,000 x 7.000% minus \$127.50<br/> \$60,001 and over x 7.750% minus \$577.50</p> <p>Married Filing Jointly, Qualifying Widow(er):<br/> \$0 - 21,250 x 6.000% minus \$0<br/> \$21,251 - 100,000 x 7.000% minus \$212.50<br/> \$100,001 and over x 7.750% minus \$962.50</p> <p>Married Filing Separately:<br/> \$0 - 10,625 x 6.000% minus \$0<br/> \$10,626 - 50,000 x 7.000% minus \$106.25<br/> \$50,001 and over x 7.750% minus</p>   | <p>Brackets indexed for inflation annually.</p> <p>Rates shown are for 2011 because 2012 rates not currently available.</p> | <p><a href="#">N.C. Gen. Stat. §105-134.2</a><br/> <a href="#">N.C. Gen. Stat. §105-134.2A</a></p> | <p><a href="#">15-355</a><br/> <a href="#">15-365</a></p> |

|              |   |  |   |                        |
|--------------|---|--|---|------------------------|
|              | <p>\$481.25</p> <p>Head of Household:<br/> \$0 - 17,000 x 6.000% minus \$0<br/> \$17,001 - 80,000 x 7.000% minus \$170.00<br/> \$80,001 and over x 7.750% minus \$770.00.</p>   |  |   |                        |
| North Dakota | <p>Single:<br/> \$0 - 35,350 x 1.51% minus \$0<br/> \$35,351- 85,650 x 2.82% minus \$463.08<br/> \$85,651 – 178,650 x 3.13% minus \$728.60<br/> \$178,651 – 388,350 x 3.63% minus \$1,621.85<br/> \$388,351 and over x 3.99% minus \$3,019.91</p> <p>Married Filing Jointly, Qualifying Widow(er):<br/> \$0 – 59,100 x 1.51% minus \$0<br/> \$59,101 – 142,700 x 2.82% minus \$774.21<br/> \$142,701 – 217,540 x 3.13% minus \$1,216.58<br/> \$217,541- 388,350 x 3.63% minus \$2,303.83<br/> \$388,351 and over x 3.99% minus \$3,701.89</p> <p>Married Filing Separately:<br/> \$0 – 29,550 x 1.51% minus \$0<br/> \$29,551 – 71,350 x 2.82% minus \$387.10<br/> \$71,351 – 108,725 x 3.13% minus \$608.28<br/> \$108,726- 194,175 x 3.63% minus \$1,151.90<br/> \$194,176 and over x 3.99% minus \$1,850.93</p> <p>Head of Household:<br/> \$0 – 47,350 x 1.51% minus \$0<br/> \$47,351 – 122,300 x 2.82% minus \$620.28<br/> \$122,301- 198,050 x 3.13% minus \$999.41<br/> \$198,051 – 388,350 x 3.63% minus \$1,989.66<br/> \$388,351 and over x 3.99% minus \$3,387.72</p> | Brackets indexed for inflation annually. | <a href="#">N.D. Cent. Code §57-38-30.3</a>                     | <a href="#">15-355</a> |
| Ohio         | <p>\$0 - 5,100 x 0.587% minus \$0<br/> \$5,101 - 10,200 x 1.174% minus \$29.64<br/> \$10,201 - 15,350 x 2.348% minus \$149.69<br/> \$15,351 - 20,450 x 2.935% minus \$239.79<br/> \$20,451 - 40,850 x 3.521% minus \$359.63<br/> \$40,851 - 81,650 x 4.109% minus \$599.83<br/> \$81,651 - 102,100 x 4.695% minus</p>   |  | <a href="#">Ohio Rev. Code Ann. §5747.02 Department Release</a> | <a href="#">15-355</a> |

|              |  |   |  |                        |
|--------------|--|---|--|------------------------|
|              | <p>\$1,078.30<br/> \$102,101 - 204,200 x 5.451% minus<br/> \$1,850.17<br/> \$204,201 and over x 5.925% minus<br/> \$2,818.08</p>   |   |  |                        |
| Oklahoma     | <p>Single, Married Filing Separately:<br/> \$0 - 1,000 x 0.500% minus \$0<br/> \$1,001 - 2,500 x 1.000% minus<br/> \$5.00<br/> \$2,501 - 3,750 x 2.000% minus<br/> \$30.00<br/> \$3,751 - 4,900 x 3.000% minus<br/> \$67.50<br/> \$4,901 - 7,200 x 4.000% minus<br/> \$116.50<br/> \$7,201 - 8,700 x 5.000% minus<br/> \$188.50<br/> \$8,701 and over x 5.500% minus<br/> \$232.00</p> <p>Married Filing Jointly, Qualifying<br/> Widow(er), Head of Household:<br/> \$0 - 2,000 x 0.500% minus \$0<br/> \$2,001 - 5,000 x 1.000% minus<br/> \$10.00<br/> \$5,001 - 7,500 x 2.000% minus<br/> \$60.00<br/> \$7,501 - 9,800 x 3.000% minus<br/> \$135.00<br/> \$9,801 - 12,200 x 4.000% minus<br/> \$233.00<br/> \$12,201 - 15,000 x 5.000% minus<br/> \$355.00<br/> \$15,001 and over x 5.250% minus<br/> \$392.50</p> |   | <p><a href="#">Okla. Stat. tit. 68,<br/> §2355</a><br/> <a href="#">Okla. Stat. tit. 68,<br/> §1217</a><br/> <a href="#">Okla. Stat. tit. 68,<br/> §1218</a></p> | <a href="#">15-365</a> |
| Oregon       | <p>Single, Married Filing Separately:<br/> \$0 - 2,000 x 5.000% minus \$0<br/> \$2,001 - 5,000 x 7.000% minus<br/> \$40.00<br/> \$5,001 - 125,000 x 9.000% minus<br/> \$140.00<br/> \$125,001 - 250,000 x 10.8% minus<br/> \$2,390.00<br/> \$250,001 and over x 11% minus<br/> \$2,890.00</p> <p>Married Filing Jointly, Qualifying<br/> Widow(er), Head of Household:<br/> \$0 - 4,000 x 5.000% minus \$0<br/> \$4,001 - 10,000 x 7.000% minus<br/> \$80.00<br/> \$10,001 - 250,000 x 9.000% minus<br/> \$280.00<br/> \$250,001 - 500,000 x 10.8% minus<br/> \$4,780.00<br/> \$500,001 and over x 11% minus<br/> \$5,780.00</p>   | <p>Brackets indexed for<br/> inflation annually, except<br/> for taxable income of<br/> \$125,000 or over.</p> <p>Rates shown are for<br/> 2011 because 2012<br/> rates not currently<br/> available.</p> | <p><a href="#">Or. Rev. Stat.<br/> §316.037</a></p>  | <a href="#">15-365</a> |
| Pennsylvania | <p>3.07% of taxable compensation, net<br/> profits, net gains from the sale of<br/> property, rent, royalties, patents or<br/> copyrights, income from estates or<br/> trusts, dividends, interest, and<br/> winnings.</p>   |   | <a href="#">72 P.S. §7302</a>  | <a href="#">15-150</a> |

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|----------------|---|--|--|------------------------|
| Rhode Island   | Single, Married filing joint, Qualifying widow(er), Head of household, Married filing separate:<br>\$0 - 57,150 x 3.750% minus \$0<br>57,151 - 129,900 x 4.750% minus \$571.49<br>\$129,901 and over x 5.990% minus \$2,182.25  | Brackets indexed for inflation annually.   | <a href="#">R.I. Gen. Laws §44-30-2.6</a>  | <a href="#">15-355</a> |
| South Carolina | \$0 - 2,800 x 0.000% minus \$0<br>\$2,801 - 5,600 x 3.000% minus \$84<br>\$5,601 - 8,400 x 4.000% minus \$140<br>\$8,401 - 11,200 x 5.000% minus \$224<br>\$11,201 - 14,000 x 6.000% minus \$336<br>\$14,001 and over x 7.000% minus \$476  | Brackets indexed for inflation annually.   | <a href="#">S.C. Code Ann. §12-6-510</a>   | <a href="#">15-355</a> |
| Tennessee      | 6% upon interest and dividend income of individuals.  |  | <a href="#">Tenn. Code Ann. §67-2-102</a>  | <a href="#">15-355</a> |
| Utah           | 5%  |  | <a href="#">Utah Code Ann. §59-10-104</a>  | <a href="#">15-355</a> |
| Vermont        | Single<br>\$0 - 34,500 x 3.55% minus \$0<br>\$34,501 - 83,600 x 6.800% minus \$1,121.25<br>\$83,601 - 174,400 x 7.800% minus \$1,957.25<br>\$174,401 - 379,150 x 8.800% minus \$3,701.25<br>\$379,151 and over x 8.950% minus \$4,269.98<br><br>Married Filing Jointly, Civil Union Filing Jointly<br>\$0 - 57,650 x 3.550% minus 0<br>\$57,651 - 139,350 x 6.800% minus \$1,873.62<br>\$139,351 - 212,300 x 7.800% minus \$3,267.12<br>\$212,301 - 379,150 x 8.800% minus \$5,390.12<br>\$379,151 and over x 8.950% minus \$5,958.85<br><br>Married Filing Separately, Civil Union Filing Separately<br>\$0 - 28,825 x 3.550% minus \$0<br>\$28,826 - 69,675 x 6.800% minus \$936.81<br>\$69,676 - 106,150 x 7.800% minus \$1,633.56<br>\$106,151 - 189,575 x 8.800% minus \$2,695.06<br>\$189,576 and over x 8.950% minus \$2,979.42<br><br>Head of Household<br>\$0 - 46,250 x 3.550% minus \$0<br>\$46,251 - 119,400 x 6.800% minus \$1,503.12<br>\$119,401 - 193,350 x 7.800% minus \$2,697.12 | Amount of tax increased by 24% for:<br><input type="checkbox"/> early withdrawals from qualified retirement plans, individual retirement accounts, and medical savings accounts<br><input type="checkbox"/> recapture of the federal investment tax credit; and<br><input type="checkbox"/> qualified lump-sum distributions of pension income not included in federal taxable income.<br><br>Rates shown are for 2011 because 2012 rates not currently available. | <a href="#">Vt. Stat. Ann. tit. 32, §5822</a><br><a href="#">Uncodified Sec. H.48, H.B. 441, Laws 2009</a> | <a href="#">15-355</a> |

|               |   |  |  |                        |
|---------------|---|--|--|------------------------|
|               | <p>\$193,351 - 379,150 x 8.800% minus<br/>\$4,630.62</p> <p>\$379,151 and over 8.950% minus<br/>\$5,199.35</p>  |  |  |                        |
| Virginia      | <p>\$0 - 3,000 x 2.000% minus \$0</p> <p>\$3,001 - 5,000 x 3.000% minus<br/>\$30.00</p> <p>\$5,001 - 17,000 x 5.000% minus<br/>\$130.00</p> <p>\$17,001 and over x 5.750% minus<br/>\$257.50</p>  |  | <a href="#">Va. Code. Ann.<br/>§58.1-320</a> | <a href="#">15-365</a> |
| West Virginia | <p>Single, Head of Household, Married<br/>Filing Jointly:</p> <p>\$0 - 10,000 x 3.000% minus \$0</p> <p>\$10,001 - 25,000 x 4.000% minus<br/>\$100.00</p> <p>\$25,001 - 40,000 x 4.500% minus<br/>\$225.00</p> <p>\$40,001 - 60,000 x 6.000% minus<br/>\$825.00</p> <p>\$60,001 and over x 6.500% minus<br/>\$1,125.00</p> <p>Married Filing Separately:</p> <p>\$0 - 5,000 x 3.000% minus \$0</p> <p>\$5,001 - 12,500 x 4.000% minus<br/>\$50.00</p> <p>\$12,501 - 20,000 x 4.500% minus<br/>\$112.50</p> <p>\$20,001 - 30,000 x 6.000% minus<br/>\$412.50</p> <p>\$30,001 and over x 6.500% minus<br/>\$562.50</p>  |  | <a href="#">W. Va. Code §11-<br/>21-4e</a>   | <a href="#">15-365</a> |
| Wisconsin     | <p>Single, Head of Household:</p> <p>\$0 - 10,570 x 4.600% minus \$0</p> <p>\$10,571 - 21,130 x 6.150% minus<br/>\$163.84</p> <p>\$21,131 - 158,500 x 6.500% minus<br/>\$237.79</p> <p>\$158,501 - 232,660 x 6.750% minus<br/>\$634.04</p> <p>\$232,661 and over x 7.750% minus<br/>\$2,960.64</p> <p>Married Filing Jointly:</p> <p>\$0 - 14,090 x 4.600% minus \$0</p> <p>\$14,091 - 28,180 x 6.150% minus<br/>\$218.39</p> <p>\$28,181 - 211,330 x 6.500% minus<br/>\$317.02</p> <p>\$211,331 - 310,210 x 6.750% minus<br/>\$845.35</p> <p>\$310,211 and over x 7.750% minus<br/>\$3,947.45</p> <p>Married Filing Separately:</p> <p>\$0 - 7,040 x 4.600% minus \$0</p> <p>\$7,041 - 14,090 x 6.150% minus<br/>\$109.12</p> <p>\$14,091 - 105,660 x 6.500% minus<br/>\$158.43</p> <p>\$105,661 - 155,110 x 6.750% minus<br/>\$422.58</p> | <p>Economic development<br/>surcharge imposed on<br/>individuals with gross<br/>receipts of \$4 million or<br/>more at greater of \$25 or<br/>0.2% of net business<br/>income attributable to<br/>state sources, up to<br/>maximum of \$9,800.</p> <p>Brackets indexed for<br/>inflation annually.</p> | <a href="#">Wis. Stat. §71.06</a>            | <a href="#">15-365</a> |

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|--|---|--|--|
|  | \$155,111 and over x 7.750% minus<br>\$1,973.68 |  |  |
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