

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: \$0 - 500 x 2.000% minus \$0 \$501 - 3,000 x 4.000% minus \$10 \$3,001 and over x 5.000% minus \$40</p> <p>Married Filing Jointly: \$0 - 1,000 x 2.000% minus \$0 \$1,001 - 6,000 x 4.000% minus \$20 \$6,001 and over x 5.000% minus \$80</p>		Alabama Code §40-18-5 Ala. Admin. Code r. 810-3-5-.01	15-365
Arizona	<p>Single, Married Filing Separately: \$0 - 10,000 x 2.59% minus \$0 \$10,001 - 25,000 x 2.88% minus \$29 \$25,001 - 50,000 x 3.36% minus \$149 \$50,001 - 150,000 x 4.24% minus \$589 \$150,001 and over x 4.54% minus \$1,039</p> <p>Married Filing Jointly, Head of Household: \$0 - 20,000 x 2.59% minus \$0 \$20,001 - 50,000 x 2.88% minus \$58 \$50,001 - 100,000 x 3.36% minus \$298 \$100,001 - 300,000 x 4.24% minus \$1,178 \$300,001 and over x 4.54% minus \$2,078</p>		Ariz. Rev. Stat. §43-1011	15-365
Arkansas	<p>\$0 - 3,999 x 1.000% minus \$0 \$4,000 - \$7,999 x 2.500% minus \$59.99 \$8,000 - 11,899 x 3.500% minus \$139.98 \$11,900 - 19,899 x 4.500% minus \$258.97 \$19,900 - 33,199 x 6.000% minus \$557.45 \$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>	Ark. Code Ann. §26-51-201	15-355
California	<p>Single, Married Filing Separately: \$0 - 7,316 x 1.0% minus \$0 \$7,317 - 17,346 x 2.0% minus \$73.16 \$17,347 - 27,377 x 4.0% minus \$420.08 \$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>	Cal. Rev. & Tax Code §17041	15-355

	<p>\$967.62 \$38,005 - 48,029 x 8.0% minus \$1,727.70 \$48,030 and over x 9.30% minus \$2,352.08</p> <p>Married Filing Jointly, Registered Domestic Partner Filing Jointly, Qualifying Widow(er): \$0 - 14,632 x 1.0% minus \$0 \$14,633 - 34,692 x 2.0% minus \$146.32 \$34,693 - 54,754 x 4.0% minus \$840.16 \$54,755 - 76,008 x 6.0% minus \$1,935.24 \$76,009 - 96,058 x 8.0% minus \$3,455.40 \$96,059 and over x 9.30% minus \$4,704.15</p> <p>Head of Household: \$0 - 14,642 x 1.0% minus \$0 \$14,643 - 34,692 x 2.0% minus \$146.42 \$34,693 - 44,721 x 4.0% minus \$840.26 \$44,722 - 55,348 x 6.0% minus \$1,734.68 \$55,349 - 65,376 x 8.0% minus \$2,841.64 \$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.	Colo. Rev. Stat. §39-22-104	15-355
Connecticut	<p>Single, Married Filing Separately: \$0 - 10,000 x 3.000% minus \$0 \$10,001 - 50,000 x 5.000% minus \$200 \$50,001 - 100,000 x 5.500% minus \$450 \$100,001 - 200,000 x 6.000% minus \$950 \$200,001 - 250,000 x 6.500% minus \$1,950 \$250,001 and over x 6.700% minus \$2,450</p> <p>Filing Jointly, Qualifying Widow(er): \$0 - 20,000 x 3.000% minus \$0 \$20,001 - 100,000 x 5.000% minus \$400 \$100,001 - 200,000 x 5.500% minus \$900</p>	<p>Filing jointly includes: <input type="checkbox"/> filing jointly for federal and state purposes; and <input type="checkbox"/> filing jointly for state purposes only.</p> <p>Filing separately includes: <input type="checkbox"/> filing separately for federal and state purposes; and <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>	Conn. Gen. Stat §12-700(a)	15-355

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

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

	<p>minus \$11,242.80</p> <p>Head of Household: \$0 - 3,600 x 1.400% minus \$0 \$3,601 - 7,200 x 3.200% minus \$64.80 \$7,201 - 14,400 x 5.500% minus \$230.40 \$14,401 - 21,600 x 6.400% minus \$360.00 \$21,601 - 28,800 x 6.800% minus \$446.40 \$28,801 - 36,000 x 7.200% minus \$561.60 36,001 - 54,000 x 7.600% minus \$705.60 \$54,001 - 72,000 x 7.900% minus \$867.60 \$72,001 - 225,000 x 8.250% minus \$1,119.60 \$225,001 - 262,500 x 9.000% minus \$2,807.10 \$262,501 - 300,000 x 10.00% minus \$5,432.10 \$300,001 and over x 11.000% minus \$8,432.10</p>			
Idaho	<p>Single, Married Filing Separately: \$0 - 1,337 x 1.600% minus \$0 \$1,338 - 2,675 x 3.600% minus \$26.74 \$2,676 - 4,013 x 4.100% minus \$40.11 \$4,014 - 5,351 x 5.100% minus \$80.24 \$5,352 - 6,689 x 6.100% minus \$133.75 \$6,690 - 10,034 x 7.100% minus \$200.63 \$10,035 - 26,759 x 7.400% minus \$230.73 \$26,760 and over x 7.800% minus \$337.77</p> <p>Married Filing Jointly, Head of Household, Surviving Spouse: \$0 - 2,675 x 1.600% minus \$0 \$2,675 - 5,351 x 3.600% minus \$53.50 \$5,352 - 8,027 x 4.100% minus \$80.25 \$8,028 - 10,703 x 5.100% minus \$160.51 \$10,704 - 13,379 x 6.100% minus \$267.54 \$13,380 - 20,069 x 7.100% minus \$401.33 \$20,070 - 53,519 x 7.400% minus \$461.54 \$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>	Idaho Code §63-3024	15-370
Illinois	5% of federal AGI with modifications, regardless of filing status.		35 ILCS 5/201(b)	15-355

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.	Ind. Code §6-3-2-1(a)	15-355
Iowa	<p>\$0 - 1,469 x 0.360% minus \$0 \$1,469 - 2,938 x 0.720% minus \$5.28 \$2,938 - 5,876 x 2.430% minus \$55.53 \$5,876 - 13,221 x 4.500% minus \$177.16 \$13,221 - 22,035 x 6.120% minus \$391.33 \$22,035 - 29,380 x 6.480% minus \$470.65 \$29,380 - 44,070 x 6.800% minus \$564.67 \$44,070 - 66,105 x 7.920% minus \$1,058.26 \$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>	Tax Rate Schedule Iowa Code §422.5	15-365
Kansas	<p>Single, Head of Household, Married Filing Separately: \$0 - 15,000 x 3.500% minus \$0 \$15,001 - 30,000 x 6.250% minus \$412.50 \$30,001 and over x 6.450% minus \$472.50</p> <p>Married Filing Jointly: \$0 - 30,000 x 3.500% minus \$0 \$30,001 - 60,000 x 6.250% minus 825.00 \$60,001 and over x 6.450% minus \$945.00</p>		Kan. Stat. Ann. §79-32,110	15-355
Kentucky	<p>\$0 - 3,000 x 2.000% minus \$0 \$3,001 - 4,000 x 3.000% minus \$30.00 \$4,001 - \$5,000 x 4.000% minus \$70.00 \$5,001 - 8,000 x 5.000% minus \$120.00 \$8,001 - 75,000 x 5.800% minus \$184.00 \$75,001 and over x 6.000% minus \$334.00</p>		Ky. Rev. Stat. Ann. §141.020	15-365
Louisiana	<p>Single, Head of household, Married Filing Separately: \$0 - 12,500 x 2.000% minus \$0 \$12,501 - 50,000 x 4.000% minus \$250.00 \$50,001 and over x 6.000% minus \$1,250.00</p> <p>Married Filing Jointly, Qualifying Widow(er): \$0 - 25,000 x 2.000% minus \$0 \$25,001 - 100,000 x 4.000% minus \$500.00 \$100,001 and over x 6.000% minus \$2,500.00</p>		La. Rev. Stat. Ann. §47:32	15-355

Maine	<p>Single and Married Filing Separately:</p> <p>\$0 - 5,099 x 2.000% minus \$0 \$5,100 - 10,149 x 4.500% minus \$127.48 \$10,150 - 20,349 x 7.000% minus \$381.20 \$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 \$10,200 - 20,349 x 4.500% minus \$254.98 \$20,350 - 40,699 x 7.000% minus \$763.70 \$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 \$7,650 - 15,199 x 4.500% minus \$191.23 \$15,200 - 30,499 x 7.000% minus \$571.20 \$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>Me. Rev. Stat. Ann. tit. 36, §5111 Me. Rev. Stat. Ann. tit. 36, §5203-C Me. Rev. Stat. Ann. tit. 36, §5403 Tax Alert, Vol. 20, No. 10 Tax Alert, Vol. 21, No. 7</p>	<p>15-355 15-365</p>
Maryland	<p>Single, and Married Filing Separately:</p> <p>\$0 - 1,000 x 2.000% minus \$0 \$1,001 -2,000 x 3.000% minus \$10 \$2,001 - 3,000 x 4.000% minus \$30 \$3,001-150,000 x 4.750% minus \$52.50 \$150,001-300,000 x 5.000% minus \$427.50 \$300,001 -500,000 x 5.250% minus \$1,177.50 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 \$1,001 -2,000 x 3.00% minus \$10 \$2,001 - 3,000 x 4.00% minus \$30 \$3,001-200,000 x 4.75% minus \$52.50 \$200,001-350,000 x 5.00% minus \$552.50 \$350,001 -500,000 x 5.25% minus \$1,427.50 over \$500,000 x 5.50% minus \$2,677.50</p>		<p>Md. Code Ann. §10-105</p>	<p>15-355</p>
Massachusetts	<p>Part A income (short-term capital gains): 12.00% Part A income (interest and dividends): 5.30% 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>Mass. Gen. Laws ch. 62, §4</p>	<p>15-240</p>

	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.	Mich. Comp. Laws §206.51(1)(g)	15-355
Minnesota	<p>Single: \$0 - 23,100 x 5.350% minus \$0 \$ 23,101 - 75,890 x 7.050% minus \$392.70 \$ 75,891 and over x 7.850% minus \$999.82</p> <p>Married Filing Jointly: \$0 - 33,770 x 5.350% minus \$0 \$ 33,771 - 134,170 x 7.050% minus \$574.09 \$134,171 and over x 7.850% minus \$1,647.45</p> <p>Married Filing Separately: \$0 - 16,890x 5.350% minus \$0 \$16,891 – 67,090 x 7.050% minus \$287.13 \$67,091 and over x 7.850% minus \$823.85</p> <p>Head of Household: \$0 - 28,440 x 5.350% minus \$0 \$28,441 – 114,290x 7.050% minus \$483.48 \$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>	Minn. Stat. §290.06(2c)	15-355
Mississippi	\$0 - 5,000 x 3.000% minus \$0 \$5,001 - 10,000 x 4.000% minus \$50.00 \$10,001 and over x 5.000% minus \$150.00		Miss. Code. Ann. §27-7-5(1)	15-355
Missouri	\$0 - 1,000 x 1.500% minus \$0 \$1,001 - 2,000 x 2.000% minus \$5.00 \$2,001 - 3,000 x 2.500% minus \$15.00 \$3,001 - 4,000 x 3.000% minus \$30.00 \$4,001 - 5,000 x 3.500% minus \$50.00 \$5,001 - 6,000 x 4.000% minus \$75.00 \$6,001 - 7,000 x 4.500% minus \$105.00 \$7,001 - 8,000 x 5.000% minus \$140.00 \$8,001 - 9,000 x 5.500% minus \$180.00		Mo. Rev. Stat. §143.021	15-355

	\$9,001 and over x 6.000% minus \$225.00			
Montana	<p>\$0 - 2,700 x 1.000% minus \$0 \$2,701 - 4,700 x 2.000% minus \$27.00 \$4,701 - 7,200 x 3.000% minus \$74.00 \$7,201 - 9,700 x 4.000% minus \$146.00 \$9,701 - 12,500 x 5.000% minus \$243.00 \$12,501 - 16,000 x 6.000% minus \$368.00 \$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>	Mont. Code Ann. §15-30-2103	15-365
Nebraska	<p>Single: \$0 - 2,400 x 2.560% minus \$0 \$2,401 - 17,500 x 3.570% minus \$24.24 \$17,501 - 27,000 x 5.120% minus \$295.49 \$27,001 and over x 6.840% minus \$759.89</p> <p>Married Filing Jointly, Surviving Spouse: \$0 - 4,800 x 2.560% minus \$0 4,801 - 35,000 x 3.570% minus \$48.48 \$35,001 - 54,000 x 5.120% minus \$590.98 \$ 54,001 and over x 6.840% minus \$1,519.78</p> <p>Married Filing Separately: \$0 - 2,400 x 2.560% minus \$0 \$2,401 - 17,500 x 3.570% minus \$24.24 \$17,501 - 27,000 x 5.120% minus \$295.49 \$27,001 and over x 6.840% minus \$759.89</p> <p>Head of Household: \$0 - 4,500 x 2.560% minus \$0 \$4,501 - 28,000 x 3.570% minus \$45.45 \$28,001 - 40,000 x 5.120% minus \$479.45 \$40,001 and over x 6.840% minus \$1,167.45</p>		Neb. Rev. Stat. §77-2701.01	15-365
New Hampshire	5% on interest and dividends only, regardless of filing status.		N.H. Rev. Stat. Ann. §77:1	15-355
New Jersey	<p>Single, Married/Civil Union Partner Filing Separately: \$0 - 20,000 x 1.400% minus \$0 \$20,001 - 35,000 x 1.750% minus \$70.00 \$35,001 - 40,000 x 3.500% minus \$682.50 \$40,001 - 75,000 x 5.525% minus \$1,492.50 \$75,001 - 500,000 x 6.370% minus</p>		N.J. Stat. Ann. §54A:2-1	15-365

	<p>\$2,126.25 \$500,001 and over x 8.970% minus \$15,126.25</p> <p>Married/Civil Union Couple Filing Jointly, Head of Household, Qualifying Widow(er)/Surviving Civil Union Partner: \$0 - 20,000 x 1.400% minus \$0 \$20,001 - 50,000 x 1.750% minus \$70.00 \$50,001 - 70,000 x 2.450% minus \$420.00 \$70,001 - 80,000 x 3.500% minus \$1,154.50 \$80,001 - 150,000 x 5.525% minus \$2,775.00 \$150,001 - 500,000 x 6.370% minus \$4,042.50 \$500,001 and over x 8.970% minus \$17,042.50</p>			
New Mexico	<p>Single: \$0 - 5,500 x 1.700% minus \$0 \$5,501 - 11,000 x 3.200% minus \$82.50 \$11,001 - 16,000 x 4.700% minus \$247.50 \$16,001 and over x 4.900% minus \$279.50</p> <p>Married Filing Jointly, Qualifying Widow(er): \$0 - 8,000 x 1.700% minus \$0 \$8,001 - 16,000 x 3.200% minus \$120.00 \$16,001 - 24,000 x 4.700% minus \$360.00 \$24,001 and over x 4.900% minus \$408.00</p> <p>Married Filing Separately: \$0 - 4,000 x 1.700% minus \$0 \$4,001 - 8,000 x 3.200% minus \$60.00 \$8,001 - 12,000 x 4.700% minus \$180.00 \$12,001 and over x 4.900% minus \$204.00</p> <p>Head of Household: \$0 - 8,000 x 1.700% minus \$0 \$8,001 - 16,000 x 3.200% minus \$120.00 16,001 - 24,000 x 4.700% minus \$360.00 \$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>N.M. Stat. Ann. §7-2-7 N.M. Stat. Ann. §7-5-2</p>	<p>15-365</p>
New York	<p>Single, Married Filing Separately: \$0 - 8,000 x 4.000% minus \$0 \$8,001 - 11,000 x 4.500% minus \$40.00 \$11,001 - 13,000 x 5.250% minus \$122.50 \$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>N.Y. Tax Law §601</p>	<p>15-365</p>

	<p>\$207.00 \$20,001 - 75,000 x 6.450% minus \$317.00 \$75,001 - 200,000 x 6.650% minus \$467.00 \$200,001 – 1,000,000 x 6.850% minus \$867.00 \$1,000,001 and over x 8.820% minus \$20,567.00</p> <p>Married Filing Jointly, Qualifying Widow(er): \$0 - 16,000 x 4.000% minus \$0 \$16,001 - 22,000 x 4.500% minus \$80.00 \$22,001 - 26,000 x 5.250% minus \$245.00 \$26,001 - 40,000 x 5.900% minus \$414.00 \$40,001 - 150,000 x 6.450% minus \$634.00 \$150,001 - 300,000 x 6.650% minus \$934.00 \$300,001 – 2,000,000 x 6.850% minus \$1,534.00 \$2,000,001 and over x 8.820% minus \$40,934.00</p> <p>Head of Household: \$0 - 12,000 x 4.000% minus \$0 \$12,001 - 16,500 x 4.500% minus \$60.00 \$16,501 - 19,500 x 5.250% minus \$183.75 \$19,501 - 30,000 x 5.900% minus \$310.50 \$30,001 - 100,000 x 6.450% minus \$475.50 \$100,001 - 250,000 x 6.650% minus \$675.50 \$250,001 – 1,500,000 x 6.850% minus \$1,175.50 \$1,500,001 and over x 8.820% minus \$30,725.50</p>	2013.		
North Carolina	<p>Single: \$0 - 12,750 x 6.000% minus \$0 \$12,751 - 60,000 x 7.000% minus \$127.50 \$60,001 and over x 7.750% minus \$577.50</p> <p>Married Filing Jointly, Qualifying Widow(er): \$0 - 21,250 x 6.000% minus \$0 \$21,251 - 100,000 x 7.000% minus \$212.50 \$100,001 and over x 7.750% minus \$962.50</p> <p>Married Filing Separately: \$0 - 10,625 x 6.000% minus \$0 \$10,626 - 50,000 x 7.000% minus \$106.25 \$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>N.C. Gen. Stat. §105-134.2 N.C. Gen. Stat. §105-134.2A</p>	<p>15-355 15-365</p>

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

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

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

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

	\$155,111 and over x 7.750% minus \$1,973.68		
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