

# ALL STATES EDITION

INCOME TAX  
BY STATE

## ◆ 2010 TAX YEAR ◆

### 2010 Tax Rates: Individuals — Single Filing Status

<b>Alabama</b>	
\$ 0 to 500	2%
501 to 3,000	4%
3,001 and over	5%
<b>Arizona</b>	
\$ 0 to 10,000	2.59%
10,001 to 25,000	2.88%
25,001 to 50,000	3.36%
50,001 to 150,000	4.24%
150,001 and over	4.54%
<b>Arkansas</b>	
\$ 0 to 3,899	1.0%
3,900 to 7,799	2.5%
7,800 to 11,699	3.5%
11,700 to 19,599	4.5%
19,600 to 32,599	6.0%
32,600 and over	7.0%
<b>California</b>	
\$ 0 to 7,060	1.25%
7,061 to 16,739	2.25%
16,740 to 26,419	4.25%
26,420 to 36,675	6.25%
36,676 to 46,349	8.25%
46,350 and over	9.55%
<b>Colorado</b> flat rate	
	4.63%
<b>Connecticut</b>	
\$ 0 to 10,000	3.0%
10,001 to 500,000	5.0%
500,001 and over	6.5%
<b>Delaware</b>	
\$ 2,001 to 5,000	2.20%
5,001 to 10,000	3.90%
10,001 to 20,000	4.80%
20,001 to 25,000	5.20%
25,001 to 60,000	5.55%
60,001 and over	5.95%
<b>District of Columbia</b>	
\$ 0 to 10,000	4.0%
10,001 to 40,000	6.0%
40,001 and over	8.5%
<b>Georgia</b>	
\$ 0 to 750	1%
751 to 2,250	2%
2,251 to 3,750	3%
3,751 to 5,250	4%
5,251 to 7,000	5%
7,001 and over	6%
<b>Hawaii</b>	
\$ 0 to 2,400	1.40%
2,401 to 4,800	3.20%
4,801 to 9,600	5.50%
9,601 to 14,400	6.40%
14,401 to 19,200	6.80%
19,201 to 24,000	7.20%
24,001 to 36,000	7.60%
36,001 to 48,000	7.90%
48,001 to 150,000	8.25%
150,001 to 175,000	9.00%
175,001 to 200,000	10.00%
200,001 and over	11.00%

<b>Idaho</b>	
\$ 0 to 1,320	1.6%
1,321 to 2,641	3.6%
2,642 to 3,962	4.1%
3,963 to 5,283	5.1%
5,284 to 6,603	6.1%
6,604 to 9,906	7.1%
9,907 to 26,417	7.4%
26,418 and over	7.8%
<b>Illinois</b> flat rate	
	3%
<b>Indiana</b> flat rate	
	3.4%
<b>Iowa</b>	
\$ 0 to 1,407	0.36%
1,408 to 2,814	0.72%
2,815 to 5,628	2.43%
5,629 to 12,663	4.50%
12,664 to 21,105	6.12%
21,106 to 28,140	6.48%
28,141 to 42,210	6.80%
42,211 to 63,315	7.92%
63,316 and over	8.98%
<b>Kansas</b>	
\$ 0 to 15,000	3.50%
15,001 to 30,000	6.25%
30,001 and over	6.45%
<b>Kentucky</b>	
\$ 0 to 3,000	2.0%
3,001 to 4,000	3.0%
4,001 to 5,000	4.0%
5,001 to 8,000	5.0%
8,001 to 75,000	5.8%
75,001 and over	6.0%
<b>Louisiana</b>	
\$ 0 to 12,500	2%
12,501 to 50,000	4%
50,001 and over	6%
<b>Maine</b>	
\$ 0 to 5,049	2.0%
5,050 to 10,049	4.5%
10,050 to 20,149	7.0%
20,150 and over	8.5%
<b>Maryland</b>	
\$ 0 to 1,000	2.00%
1,001 to 2,000	3.00%
2,001 to 3,000	4.00%
3,001 to 150,000	4.75%
150,001 to 300,000	5.00%
300,001 to 500,000	5.25%
500,001 to 1,000,000	5.50%
1,000,001 and over	6.25%
<b>Massachusetts</b> flat rate	
	5.3%
Certain capital gains	
	12.0%
<b>Michigan</b> flat rate	
	4.35%
<b>Minnesota</b>	
\$ 0 to 22,730	5.35%
22,731 to 74,650	7.05%
74,651 and over	7.85%
<b>Mississippi</b>	
\$ 0 to 5,000	3%

5,001 to 10,000	4%
10,001 and over	5%
<b>Missouri</b>	
\$ 0 to 1,000	1.5%
1,001 to 2,000	2.0%
2,001 to 3,000	2.5%
3,001 to 4,000	3.0%
4,001 to 5,000	3.5%
5,001 to 6,000	4.0%
6,001 to 7,000	4.5%
7,001 to 8,000	5.0%
8,001 to 9,000	5.5%
9,001 and over	6.0%
<b>Montana</b>	
\$ 0 to 2,600	1.0%
2,601 to 4,500	2.0%
4,501 to 6,900	3.0%
6,901 to 9,300	4.0%
9,301 to 12,000	5.0%
12,001 to 15,400	6.0%
15,401 and over	6.9%
<b>Nebraska</b>	
\$ 0 to 2,400	2.56%
2,401 to 17,500	3.57%
17,501 to 27,000	5.12%
27,001 and over	6.84%
<b>New Hampshire</b>	
Interest and dividends	5%
<b>New Jersey</b>	
\$ 0 to 20,000	1.400%
20,001 to 35,000	1.750%
35,001 to 40,000	3.500%
40,001 to 75,000	5.525%
75,001 to 400,000	6.370%
400,001 to 500,000	8.000%
500,001 to 1,000,000	10.250%
1,000,001 and over	10.750%
<b>New Mexico</b>	
\$ 0 to 5,500	1.7%
5,501 to 11,000	3.2%
11,001 to 16,000	4.7%
16,001 and over	4.9%
<b>New York</b>	
\$ 0 to 8,000	4.00%
8,001 to 11,000	4.50%
11,001 to 13,000	5.25%
13,001 to 20,000	5.90%
20,001 to 200,000	6.85%
200,001 to 500,000	7.85%
500,001 and over	8.97%
<b>North Carolina</b>	
\$ 0 to 12,750	6.00%
12,751 to 60,000	7.00%
60,001 and over	7.75%
<b>North Dakota</b>	
\$ 0 to 33,950	1.84%
33,951 to 82,250	3.44%
82,251 to 171,550	3.81%
171,551 to 372,950	4.42%
372,951 and over	4.86%
<b>Ohio</b>	
\$ 0 to 5,000	0.618%
5,001 to 10,000	1.236%
10,001 to 15,000	2.473%
15,001 to 20,000	3.091%

20,001 to 40,000	3.708%
40,001 to 80,000	4.327%
80,001 to 100,000	4.945%
100,001 to 200,000	5.741%
200,001 and over	6.240%
<b>Oklahoma</b>	
\$ 0 to 1,000	0.50%
1,001 to 2,500	1.00%
2,501 to 3,750	2.00%
3,751 to 4,900	3.00%
4,901 to 7,200	4.00%
7,201 to 8,700	5.00%
8,701 and over	5.50%
<b>Oregon</b>	
<i>If Measure 66 fails:</i>	
\$ 0 to 3,050	5%
3,051 to 7,600	7%
7,601 and over	9%
<i>If Measure 66 passes:</i>	
\$ 0 to 3,050	5.0%
3,051 to 7,600	7.0%
7,601 to 125,000	9.0%
125,001 to 250,000	10.8%
250,001 and over	11.0%
<b>Pennsylvania</b> flat rate	
	3.07%
<b>Rhode Island</b>	
\$ 0 to 33,950	3.75%
33,951 to 82,250	7.00%
82,251 to 171,550	7.75%
171,551 to 372,950	9.00%
372,951 and over	9.90%
<b>South Carolina</b>	
\$ 0 to 2,740	0%
2,741 to 5,480	3%
5,481 to 8,220	4%
8,221 to 10,960	5%
10,961 to 13,700	6%
13,701 to 100,000	7%
<b>Tennessee</b>	
Interest and dividends	6%
<b>Utah</b> flat rate	
	5%
<b>Vermont</b>	
\$ 0 to 33,950	3.55%
33,951 to 82,250	7.00%
82,251 to 171,550	8.25%
171,551 to 372,950	8.90%
372,951 and over	9.40%
<b>Virginia</b>	
\$ 0 to 3,000	2.00%
3,001 to 5,000	3.00%
5,001 to 17,000	5.00%
17,001 and over	5.75%
<b>West Virginia</b>	
\$ 0 to 10,000	3.0%
10,001 to 25,000	4.0%
25,001 to 40,000	4.5%
40,001 to 60,000	6.0%
60,001 and over	6.5%
<b>Wisconsin</b>	
\$ 0 to 10,220	4.60%
10,221 to 20,440	6.15%
20,441 to 153,280	6.50%
153,281 to 225,000	6.75%
225,001 and over	7.75%

States with no individual income tax: Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming.

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