

STATE INDIVIDUAL INCOME TAXES
(Tax rates for tax year 2023 -- as of January 1, 2023)

| | TAX RATE RANGE | | Number of Brackets | INCOME BRACKETS | | PERSONAL EXEMPTIONS | | | STANDARD DEDUCTION | | FEDERAL INCOME TAX DEDUCTIBLE |
|--------------------|--|-------------|--------------------------|---------------------|--------------------|---------------------|------------|------------|--------------------|-------------|-------------------------------------|
| | Low | High | | Lowest | Highest | Single | Married | Dependents | Single | Married | |
| ALABAMA | 2.0 | - 5.0 | 3 | 500 (b) | - 3,001 (b) | 1,500 | 3,000 | 500 (e) | 3,000 (z) | 8,500 (z) | Yes |
| ALASKA | No State Income Tax | | | | | | | | | | |
| ARIZONA | 2.5 | | 1 | -----Flat rate----- | | -- | -- | 100 (c) | 12,950 | 25,900 | |
| ARKANSAS (a) | 2.0 | - 4.9 (f) | 3 | 4,300 | - 8,501 | 29 (c) | 58 (c) | 29 (c) | 2,270 | 4,540 | |
| CALIFORNIA (a) | 1.0 | 12.3 (g) | 9 | 10,099 (b) | - 677,275 (b) | 140 (c) | 280 (c) | 433 (c) | 5,202 (a) | 10,404 (a) | |
| COLORADO | 4.40 | | 1 | -----Flat rate----- | | -- (d) | -- (d) | -- (d) | 13,850 (d) | 27,700 (d) | |
| CONNECTICUT | 3.0 | - 6.99 | 7 | 10,000 (b) | - 500,000 (b) | 15,000 (h) | 24,000 (h) | 0 | -- (h) | -- (h) | |
| DELAWARE | 0.0 | - 6.6 | 7 | 2,000 | - 60,001 | 110 (c) | 220 (c) | 110 (c) | 3,250 | 6,500 | |
| FLORIDA | No State Income Tax | | | | | | | | | | |
| GEORGIA | 1.0 | - 5.75 | 6 | 750 (i) | - 7,001 (i) | 2,700 | 7,400 | 3,000 | 5,400 | 7,100 | |
| HAWAII | 1.4 | - 11.0 | 12 | 2,400 (b) | - 200,000 (b) | 1,144 | 2,288 | 1,144 | 2,200 | 4,400 | |
| IDAHO | 5.8 | - | 1 | -----Flat rate----- | | -- (d) | -- (d) | -- (d) | 13,850 (d) | 27,700 (d) | |
| ILLINOIS (a) | 4.95 | | 1 | -----Flat rate----- | | 2,425 | 4,850 | 2,425 | -- | -- | |
| INDIANA | 3.15 | | 1 | -----Flat rate----- | | 1,000 | 2,000 | 2,500 (j) | -- | -- | |
| IOWA (a) | 4.40 | - 6.0 (bb) | 4 | 6,000 | - 75,000 | 40 (c) | 80 (c) | 40 (c) | -- | -- | Yes |
| KANSAS | 3.1 | - 5.7 | 3 | 15,000 (b) | - 30,000 (b) | 2,250 | 4,500 | 2,250 | 3,500 | 8,000 | |
| KENTUCKY | 4.5 | | 1 | -----Flat rate----- | | -----None----- | | | 2,980 | 5,960 | |
| LOUISIANA (aa) | 1.85 | - 4.25 (bb) | 3 | 12,500 (b) | - 50,001 (b) | 4,500 (k) | 9,000 (k) | 1,000 | -- (k) | -- (k) | |
| MAINE (a) | 5.8 | - 7.15 | 3 | 24,500 (b) | - 58,050 (b) | 4,700 | 9,400 | 4,700 | 13,850 (d) | 27,700 (d) | |
| MARYLAND | 2.0 | - 5.75 | 8 | 1,000 (l) | - 250,000 (l) | 3,200 | 6,400 | 3,200 | 2,350 (aa) | 4,700 (aa) | |
| MASSACHUSETTS | 5.0 (m) | | 1 | -----Flat rate----- | | 4,400 | 8,800 | 1,000 | -- | -- | |
| MICHIGAN | 4.25 | | 1 | -----Flat rate----- | | 5,000 | 10,000 | 5,000 | -- | -- | |
| MINNESOTA (a) | 5.35 | - 9.85 | 4 | 30,070 (n) | - 183,341 (n) | -- (d) | -- (d) | 4,450 | 13,850 (d) | 27,700 (d) | |
| MISSISSIPPI | 0 | - 5.0 | 2 | 10,000 | (o) | 6,000 | 12,000 | 1,500 | 2,300 | 4,600 | |
| MISSOURI (a) | 0.0 | - 4.95 | 8 | 1,207 | - 8,449 | -- (d) | -- (d) | -- (d) | 13,850 (d) | 27,700 (d) | Yes (p) |
| MONTANA (a) | 1.0 | - 6.75 | 7 | 3,600 | - 21,600 | 2,700 | 5,400 | 2,700 | 5,540 (aa) | 11,080 (aa) | Yes (p) |
| NEBRASKA (a) | 2.46 | - 6.64 (bb) | 4 | 3,700 (b) | - 35,730 (b) | 157 (c) | 314 (c) | 157 (c) | 7,900 | 15,800 | |
| NEVADA | No State Income Tax | | | | | | | | | | |
| NEW HAMPSHIRE | State Income Tax of 5% on Dividends and Interest Income Only | | | | | | | | | | |
| NEW JERSEY | 1.4 | - 10.75 | 7 | 20,000 (q) | - \$1 million (q) | 1,000 | 2,000 | 1,500 | -- | -- | |
| NEW MEXICO | 1.7 | - 5.9 | 5 | 5,500 (r) | - 210,000 (r) | -- (d) | -- (d) | -- (d) | 13,850 (d) | 27,700 (d) | |
| NEW YORK (a) | 4.0 | - 10.9 | 9 | 8,500 (s) | - \$25 million (s) | 0 | 0 | 1,000 | 8,000 | 16,050 | |
| NORTH CAROLINA | 4.75 | | 1 | -----Flat rate----- | | -----None----- | | | 10,750 | 21,500 | |
| NORTH DAKOTA (a) | 1.10 | - 2.90 | 5 | 44,725 (t) | - 491,350 (t) | -- (d) | -- (d) | -- (d) | 13,850 (d) | 27,700 (d) | |
| OHIO (a) | 0.0 | 3.99 | 5 | 26,050 | - 115,300 | 1,900 (u) | 3,800 (u) | 1,900 (u) | -- | -- | |
| OKLAHOMA | 0.25 | - 4.75 | 6 | 1,000 (v) | - 7,200 (v) | 1,000 | 2,000 | 1,000 | 6,350 | 12,700 | |
| OREGON (a) | 4.75 | - 9.9 | 4 | 4,050 (b) | - 125,000 (b) | 236 (c) | 472 (c) | 236 (c) | 2,605 | 5,210 | Yes (p) |
| PENNSYLVANIA | 3.07 | | 1 | -----Flat rate----- | | -----None----- | | | -- | -- | |
| RHODE ISLAND (a) | 3.75 | - 5.99 | 3 | 73,450 | - 166,950 | 4,350 | 8,700 | 4,350 | 9,300 (z) | 18,600 (z) | |
| SOUTH CAROLINA (a) | 0.0 | - 6.4 (bb) | 3 | 3,200 | - 16,040 | -- (d) | -- (d) | -- (d) | 13,850 (d) | 27,700 (d) | |
| SOUTH DAKOTA | No State Income Tax | | | | | | | | | | |
| TENNESSEE | No State Income Tax | | | | | | | | | | |
| TEXAS | No State Income Tax | | | | | | | | | | |
| UTAH | 4.85 | | 1 | -----Flat rate----- | | -- | -- | -- | (w) | (w) | |
| VERMONT (a) | 3.35 | - 8.75 | 4 | 45,400 (x) | - 229,500 (x) | 4,500 | 9,000 | 4,500 | 6,500 | 13,050 | |
| VIRGINIA | 2.0 | - 5.75 | 4 | 3,000 | - 17,001 | 930 | 1,860 | 930 | 7,500 | 15,000 | |
| WASHINGTON | No State Income Tax | | | | | | | | | | |
| WEST VIRGINIA | 3.0 | - 6.5 | 5 | 10,000 | - 60,000 | 2,000 | 4,000 | 2,000 | -- | -- | |
| WISCONSIN (a) | 3.54 | - 7.65 | 4 | 13,810 (y) | - 304,170 (y) | 700 | 1,400 | 700 | 12,760 (z) | 23,620 (z) | |
| WYOMING | No State Income Tax | | | | | | | | | | |
| DIST. OF COLUMBIA | 4.0 | - 10.75 | 7 | 10,000 | - 1,000,000 | -- (d) | -- (d) | -- (d) | 13,850 (d) | 27,700 (d) | |

Source: The Federation of Tax Administrators from various sources.