

State Individual Income Tax Rates and Brackets for 2019

Single Filer			Married Filing Jointly			Standard Deduction		Personal Exemption		
State	Rates	Brackets	Rates	Brackets		Single	Couple	Single	Couple	Dependent
Ala.	2.00%	> \$0	2.00%	> \$0		\$2,500	\$7,500	\$1,500	\$3,000	\$1,000
(b, f, gg)	4.00%	> \$500	4.00%	> \$1,000						
	5.00%	> \$3,000	5.00%	> \$6,000						
Alaska	none		none			n.a.	n.a.	n.a.	n.a.	n.a.
Ariz.	2.59%	> \$0	2.59%	> \$0		\$5,535	\$11,059	\$2,292	\$4,585	\$2,292
(e, h)	2.88%	> \$11,047	2.88%	> \$22,092						
	3.36%	> \$27,614	3.36%	> \$55,226						
	4.24%	> \$55,226	4.24%	> \$110,450						
	4.54%	> \$165,674	4.54%	> \$331,346						
Ark.	0.90%	> \$0	0.90%	> \$0		\$2,200	\$4,400	\$26	\$26	\$26
(d, e, r, bb)	2.50%	> \$4,500	2.50%	> \$4,500						
	3.50%	> \$8,900	3.50%	> \$8,900						
	4.50%	> \$13,400	4.50%	> \$13,400						
	5.00%	> \$22,200	5.00%	> \$22,200						
	6.90%	> \$37,200	6.90%	> \$37,200						
Calif.	1.00%	> \$0	1.00%	> \$0		\$4,401	\$8,802	\$118	\$236	\$367
(a, e, r, s, ff, hh)	2.00%	> \$8,544	2.00%	> \$17,088						
	4.00%	> \$20,255	4.00%	> \$40,510						
	6.00%	> \$31,969	6.00%	> \$63,938						
	8.00%	> \$44,377	8.00%	> \$88,754						
	9.30%	> \$56,085	9.30%	> \$112,170						
	10.30%	> \$286,492	10.30%	> \$572,984						
	11.30%	> \$343,788	11.30%	> \$687,576						
	12.30%	> \$572,980	12.30%	> \$1,000,000						
	13.30%	> \$1,000,000	13.30%	> \$1,145,960						
Colo.	4.63% of federal taxable income with modification		4.63% of federal taxable income with modification			\$12,200	\$24,400	n.a.	n.a.	n.a.
Conn.	3.00%	> \$0	3.00%	> \$0		n.a.	n.a.	\$15,000	\$24,000	\$0
(t, u, bb)	5.00%	> \$10,000	5.00%	> \$20,000						
	5.50%	> \$50,000	5.50%	> \$100,000						
	6.00%	> \$100,000	6.00%	> \$200,000						
	6.50%	> \$200,000	6.50%	> \$400,000						
	6.90%	> \$250,000	6.90%	> \$500,000						
	6.99%	> \$500,000	6.99%	> \$1,000,000						
Del.	2.20%	> \$2,000	2.20%	> \$2,000		\$3,250	\$6,500	\$110	\$220	\$110
(r, v, gg, hh)	3.90%	> \$5,000	3.90%	> \$5,000						
	4.80%	> \$10,000	4.80%	> \$10,000						
	5.20%	> \$20,000	5.20%	> \$20,000						
	5.55%	> \$25,000	5.55%	> \$25,000						
	6.60%	> \$60,000	6.60%	> \$60,000						

State Individual Income Tax Rates and Brackets for 2019, Continued

State	Single Filer		Married Filing Jointly		Standard Deduction		Personal Exemption		
	Rates	Brackets	Rates	Brackets	Single	Couple	Single	Couple	Dependent
Fla.	none		none		n.a.	n.a.	n.a.	n.a.	n.a.
Ga.	1.00%	> \$0	1.00%	> \$0	\$4,600	\$6,000	\$2,700	\$7,400	\$3,000
	2.00%	> \$750	2.00%	> \$1,000					
	3.00%	> \$2,250	3.00%	> \$3,000					
	4.00%	> \$3,750	4.00%	> \$5,000					
	5.00%	> \$5,250	5.00%	> \$7,000					
	5.75%	> \$7,000	5.75%	> \$10,000					
Hawaii (w, hh)	1.40%	> \$0	1.40%	> \$0	\$2,200	\$4,400	\$1,144	\$2,288	\$1,144
	3.20%	> \$2,400	3.20%	> \$4,800					
	5.50%	> \$4,800	5.50%	> \$9,600					
	6.40%	> \$9,600	6.40%	> \$19,200					
	6.80%	> \$14,400	6.80%	> \$28,800					
	7.20%	> \$19,200	7.20%	> \$38,400					
	7.60%	> \$24,000	7.60%	> \$48,000					
	7.90%	> \$36,000	7.90%	> \$72,000					
	8.25%	> \$48,000	8.25%	> \$96,000					
	9.00%	> \$150,000	9.00%	> \$300,000					
	10.00%	> \$175,000	10.00%	> \$350,000					
	11.00%	> \$200,000	11.00%	> \$400,000					
Idaho (e, p, z)	1.125%	> \$0	1.125%	> \$0	\$12,200	\$24,400	n.a.	n.a.	n.a.
	3.125%	> \$1,541	3.125%	> \$3,081					
	3.625%	> \$3,081	3.625%	> \$6,162					
	4.625%	> \$4,622	4.625%	> \$9,243					
	5.625%	> \$6,162	5.625%	> \$12,324					
	6.625%	> \$7,703	6.625%	> \$15,405					
	6.925%	> \$11,554	6.925%	> \$23,108					
Ill. (dd, hh)	4.95%	> \$0	4.95%	> \$0	n.a.	n.a.	\$2,275	\$4,550	\$2,275
Ind. (x, gg, hh)	3.23%	> \$0	3.23%	> \$0	n.a.	n.a.	\$1,000	\$2,000	\$1,000
Iowa (e, f, r, gg)	0.33%	> \$0	0.33%	> \$0	\$2,080	\$5,120	\$40	\$80	\$40
	0.67%	> \$1,638	0.67%	> \$1,638					
	2.25%	> \$3,276	2.25%	> \$3,276					
	4.14%	> \$6,552	4.14%	> \$6,552					
	5.63%	> \$14,742	5.63%	> \$14,742					
	5.96%	> \$24,570	5.96%	> \$24,570					
	6.25%	> \$32,760	6.25%	> \$32,760					
	7.44%	> \$49,140	7.44%	> \$49,140					
	8.53%	> \$73,710	8.53%	> \$73,710					
Kans. (hh)	3.10%	> \$2,500	3.10%	> \$5,000	\$3,000	\$7,500	\$2,250	\$4,500	\$2,250
	5.25%	> \$15,000	5.25%	> \$30,000					
	5.70%	> \$30,000	5.70%	> \$60,000					

State Individual Income Tax Rates and Brackets for 2019, *Continued*

State	Single Filer		Married Filing Jointly		Standard Deduction		Personal Exemption		
	Rates	Brackets	Rates	Brackets	Single	Couple	Single	Couple	Dependent
Ky. (r, gg)	5.00%	> \$0	5.00%	> \$0	\$2,590	\$5,180	n.a.	n.a.	n.a.
La.	2.00%	> \$0	2.00%	> \$0	n.a.	n.a.	\$4,500	\$9,000	\$1,000
(f, n)	4.00%	> \$12,500	4.00%	> \$25,000					
	6.00%	> \$50,000	6.00%	> \$100,000					
Maine	5.80%	> \$0	5.80%	> \$0	\$12,200	\$24,400	\$4,200	\$8,400	\$300
(e, p, i)	6.75%	> \$21,850	6.75%	> \$43,700					
	7.15%	> \$51,700	7.15%	> \$103,400					
Md.	2.00%	> \$0	2.00%	> \$0	\$2,300	\$4,600	\$3,200	\$3,200	\$0
(o, y, gg, hh)	3.00%	> \$1,000	3.00%	> \$1,000					
	4.00%	> \$2,000	4.00%	> \$2,000					
	4.75%	> \$3,000	4.75%	> \$3,000					
	5.00%	> \$100,000	5.00%	> \$150,000					
	5.25%	> \$125,000	5.25%	> \$175,000					
	5.50%	> \$150,000	5.50%	> \$225,000					
	5.75%	> \$250,000	5.75%	> \$300,000					
Mass.	5.05%	> \$0	5.05%	> \$0	n.a.	n.a.	\$4,400	\$8,800	\$1,000
Mich. (gg)	4.25%	> \$0	4.25%	> \$0	n.a.	n.a.	\$4,400	\$8,800	\$4,400
Minn. €	5.35%	> \$0	5.35%	> \$0	\$6,650	\$13,300	\$4,250	\$8,500	\$4,250
	7.05%	> \$26,520	7.05%	> \$38,770					
	7.85%	> \$87,110	7.85%	> \$154,020					
	9.85%	> \$163,890	9.85%	> \$273,150					
Miss.	3.00%	> \$1,000	3.00%	> \$1,000	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500
	4.00%	> \$5,000	4.00%	> \$5,000					
	5.00%	> \$10,000	5.00%	> \$10,000					
Mo.	1.50%	> \$0	1.50%	> \$0	\$12,200	\$24,400	n.a	n.a	n.a
(e, f, p, gg, hh)	2.00%	> \$1,053	2.00%	> \$1,053					
	2.50%	> \$2,106	2.50%	> \$2,106					
	3.00%	> \$3,159	3.00%	> \$3,159					
	3.50%	> \$4,212	3.50%	> \$4,212					
	4.00%	> \$5,265	4.00%	> \$5,265					
	4.50%	> \$6,318	4.50%	> \$6,318					
	5.00%	> \$7,371	5.00%	> \$7,371					
	5.40%	> \$8,424	5.40%	> \$8,424					

State Individual Income Tax Rates and Brackets for 2019, Continued

State	Single Filer		Married Filing Jointly		Standard Deduction		Personal Exemption		
	Rates	Brackets	Rates	Brackets	Single	Couple	Single	Couple	Dependent
Mont. (e, f, q)	1.00%	> \$0	1.00%	> \$0	\$4,710	\$9,420	\$2,510	\$5,020	\$2,510
	2.00%	> \$3,100	2.00%	> \$3,100					
	3.00%	> \$5,400	3.00%	> \$5,400					
	4.00%	> \$8,200	4.00%	> \$8,200					
	5.00%	> \$11,100	5.00%	> \$11,100					
	6.00%	> \$14,300	6.00%	> \$14,300					
	6.90%	> \$18,400	6.90%	> \$18,400					
Nebr. (e, r, hh)	2.46%	> \$0	2.46%	> \$0	\$7,050	\$14,100	\$140	\$280	\$140
	3.51%	> \$3,290	3.51%	> \$6,570					
	5.01%	> \$19,720	5.01%	> \$39,450					
	6.84%	> \$31,780	6.84%	> \$63,550					
Nev.	none		none		n.a.	n.a.	n.a.	n.a.	n.a.
N.H. (c)	5.00%	> \$0	5.00%	> \$0	n.a.	n.a.	\$2,400	\$4,800	n.a.
N.J. (gg)	1.40%	> \$0	1.40%	> \$0	n.a.	n.a.	\$1,000	\$2,000	\$1,500
	1.75%	> \$20,000	1.75%	> \$20,000					
	3.50%	> \$35,000	2.45%	> \$50,000					
	5.525%	> \$40,000	3.50%	> \$70,000					
	6.37%	> \$75,000	5.525%	> \$80,000					
	8.97%	> \$500,000	6.37%	> \$150,000					
	10.75%	> \$5,000,000	8.97%	> \$500,000					
			10.75%	> \$5,000,000					
N.M.	1.70%	> \$0	1.70%	> \$0	\$12,200	\$24,400	n.a.	n.a.	n.a.
	3.20%	> \$5,500	3.20%	> \$8,000					
	4.70%	> \$11,000	4.70%	> \$16,000					
	4.90%	> \$16,000	4.90%	> \$24,000					
N.Y. (bb, gg, hh)	4.00%	> \$0	4.00%	> \$0	\$8,000	\$16,050	n.a.	n.a.	\$1,000
	4.50%	> \$8,500	4.50%	> \$17,150					
	5.25%	> \$11,700	5.25%	> \$23,600					
	5.90%	> \$13,900	5.90%	> \$27,900					
	6.21%	> \$21,400	6.21%	> \$43,000					
	6.49%	> \$80,650	6.49%	> \$161,550					
	6.85%	> \$215,400	6.85%	> \$323,200					
	8.82%	> \$1,077,550	8.82%	> \$2,155,350					
N.C.	5.25%	> \$0	5.25%	> \$0	\$10,000	\$20,000	n.a.	n.a.	n.a.
N.D. (e, p, z)	1.10%	> \$0	1.10%	> \$0	n.a.	n.a.	n.a.	n.a.	n.a.
	2.04%	> \$39,450	2.04%	> \$65,900					
	2.27%	> \$95,500	2.27%	> \$159,200					
	2.64%	> \$199,250	2.64%	> \$242,550					
	2.90%	> \$433,200	2.90%	> \$433,200					

State Individual Income Tax Rates and Brackets for 2019, *Continued*

Single Filer			Married Filing Jointly			Standard Deduction		Personal Exemption		
State	Rates	Brackets	Rates	Brackets		Single	Couple	Single	Couple	Dependent
Ohio	1.980%	> \$10,850	1.980%	> \$10,850		n.a.	n.a.	\$2,350	\$4,700	\$2,350
(a, e, g, gg)	2.746%	> \$16,300	2.746%	> \$16,300						
	2.969%	> \$21,750	2.969%	> \$21,750						
	3.465%	> \$43,450	3.465%	> \$43,450						
	3.960%	> \$86,900	3.960%	> \$86,900						
	4.597%	> \$108,700	4.597%	> \$108,700						
	4.997%	> \$217,400	4.997%	> \$217,400						
Okla.	0.50%	> \$0	0.50%	> \$0		\$6,350	\$12,700	\$1,000	\$2,000	\$1,000
(hh)	1.00%	> \$1,000	1.00%	> \$2,000						
	2.00%	> \$2,500	2.00%	> \$5,000						
	3.00%	> \$3,750	3.00%	> \$7,500						
	4.00%	> \$4,900	4.00%	> \$9,800						
	5.00%	> \$7,200	5.00%	> \$12,200						
Ore.	5.00%	> \$0	5.00%	> \$0		\$2,270	\$4,545	\$206	\$412	\$206
(e, f, r, aa, gg, hh)	7.00%	> \$3,550	7.00%	> \$7,100						
	9.00%	> \$8,900	9.00%	> \$17,800						
	9.90%	> \$125,000	9.90%	> \$250,000						
Pa. (gg)	3.07%	> \$0	3.07%	> \$0		n.a.	n.a.	n.a.	n.a.	n.a.
R.I.	3.75%	> \$0	3.75%	> \$0		\$8,750	\$17,500	\$4,100	\$8,200	\$4,100
(e, k)	4.75%	> \$64,050	4.75%	> \$64,050						
	5.99%	> \$145,600	5.99%	> \$145,600						
S.C.	1.10%	> \$0	1.10%	> \$0		\$12,200	\$24,400	\$2,510	\$5,020	\$2,510
(e, p)	3.00%	> \$2,450	3.00%	> \$2,450						
	4.00%	> \$4,900	4.00%	> \$4,900						
	5.00%	> \$7,350	5.00%	> \$7,350						
	6.00%	> \$9,800	6.00%	> \$9,800						
	7.00%	> \$12,250	7.00%	> \$12,250						
S.D.	none		none			n.a.	n.a.	n.a.	n.a.	n.a.
Tenn. (c)	2.00%	> \$0	2.00%	> \$0		n.a.	n.a.	\$1,250	\$2,500	n.a.
Tex.	none		none			n.a.	n.a.	n.a.	n.a.	n.a.
Utah (r, j)	4.95%	> \$0	4.95%	> \$0		(l)	(l)	n.a.	n.a.	\$34
Vt.	3.35%	> \$0	3.35%	> \$0		\$6,100	\$12,200	\$4,250	\$8,500	\$4,250
(e, p, ee)	6.60%	> \$39,600	6.60%	> \$66,150						
	7.60%	> \$95,900	7.60%	> \$159,850						
	8.75%	> \$200,100	8.75%	> \$243,650						
	8.95%	> \$416,650	8.95%	> \$416,650						

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	Rates	Brackets	Rates	Brackets	Single	Couple	Single	Couple	Dependent
Va. (hh)	2.00%	> \$0	2.00%	> \$0	\$3,000	\$6,000	\$930	\$1,860	\$930
	3.00%	> \$3,000	3.00%	> \$3,000					
	5.00%	> \$5,000	5.00%	> \$5,000					
	5.75%	> \$17,000	5.75%	> \$17,000					
Wash.	none		none		n.a.	n.a.	n.a.	n.a.	n.a.
W.Va. (hh)	3.00%	> \$0	3.00%	> \$0	n.a.	n.a.	\$2,000	\$4,000	\$2,000
	4.00%	> \$10,000	4.00%	> \$10,000					
	4.50%	> \$25,000	4.50%	> \$25,000					
	6.00%	> \$40,000	6.00%	> \$40,000					
	6.50%	> \$60,000	6.50%	> \$60,000					
Wis.	4.00%	> \$0	4.00%	> \$0	\$10,860	\$20,110	\$700	\$1,400	\$700
(e, m, hh)	5.84%	> \$11,760	5.84%	> \$15,680					
	6.27%	> \$23,520	6.27%	> \$31,360					
	7.65%	> \$258,950	7.65%	> \$345,270					
Wyo.	none		none		n.a.	n.a.	n.a.	n.a.	n.a.
D.C.	4.00%	> \$0	4.00%	> \$0	\$12,200	\$24,400	n.a.	n.a.	n.a.
(p)	6.00%	> \$10,000	6.00%	> \$10,000					
	6.50%	> \$40,000	6.50%	> \$40,000					
	8.50%	> \$60,000	8.50%	> \$60,000					
	8.75%	> \$350,000	8.75%	> \$350,000					
	8.95%	> \$1,000,000	8.95%	> \$1,000,000					

- (a) Bracket widths, personal exemption, and standard deductions amounts are 2018 tax information.
- (b) For single taxpayers with AGI below \$23,000, the standard deduction is \$2,500. This standard deduction amount is reduced by \$25 for every additional \$500 of AGI, not to fall below \$2,000. For Married Filing Joint taxpayers with AGI below \$23,000, the standard deduction is \$7,500. This standard deduction amount is reduced by \$175 for every additional \$500, not to fall below \$4,000. For all taxpayers claiming a dependent with AGI of \$20,000 or less, the dependent exemption is \$1,000. This amount is reduced to \$500 per dependent for taxpayers with AGI above \$20,000 and equal to or less than \$100,000. For taxpayers with over \$100,000 AGI, the dependent exemption is \$300 per dependent.
- (c) Applies to interest and dividend income only.
- (d) Rates apply to individuals earning more than \$79,300. Two special tax tables exist for low and middle income individuals. One for individuals below \$22,000 in income, and one for those between \$22,000 and \$79,300.
- (e) Bracket levels adjusted for inflation each year. Release dates for tax bracket inflation adjustments vary by state and may fall after the end of the applicable tax year.
- (f) These states allow some or all of federal income tax paid to be deducted from state taxable income.
- (g) Ohio's personal and dependent exemptions are \$2,350 for an AGI of \$40,000 or less, \$2,100 if AGI is between \$40,001 and \$80,000, and \$1,850 if AGI is \$80,000 or above.
- (h) Arizona's dependent exemption is only available for one dependent, in addition to the exemptions for the filer and their spouse.
- (i) Maine's dependent personal exemption is structured as a tax credit.
- (j) Utah provides a tax credit worth 6 percent of a \$565 dependent deduction.
- (k) The phase-out range for the personal exemption and deduction is \$203,850 - \$227,050. The exemptions and deductions are completely phased-out at a modified Federal AGI of \$227,050.
- (l) The standard deduction is taken in the form of a nonrefundable credit of 6 percent of the federal standard or itemized deduction amount, excluding the deduction for state or local income tax. This credit phases out at 1.3 cents per dollar above \$13,867 of AGI (\$27,734 for married couples).
- (m) The standard deduction phases out by 12 percent at \$15,660 for single filers and 19.778 percent at \$22,600 for married filing jointly. The standard deduction phases out to zero at \$106,160 for single filers, \$124,279 for joint filers.
- (n) Standard deduction and personal exemptions are combined: \$4,500 for single and married filing separately; \$9,000 married filing jointly and head of household.
- (o) The standard deduction is 15 percent of income with a minimum of \$1,500 and a cap of \$2,300 for single filers, married filing separately filers and dependent filers. The standard deduction is a minimum of \$3,000 and capped at \$4,600 for married filing jointly filers, head of households filers and qualifying widowers.
- (p) Deduction or exemption tied to federal tax system. Federal deductions and exemptions are indexed for inflation.

- (q) Montana filers' standard deduction is 20 percent of AGI. For single taxpayers, the deduction must be between \$2,090 and \$4,710. For married taxpayers, the deduction must be between \$4,180 and \$9,420.
- (r) Standard deduction or personal exemption is structured as a tax credit.
- (s) Exemption credits phase out for single taxpayers by \$6 for each \$2,500 of federal AGI above \$194,504; for Married Filing Joint by \$12 for each \$2,500 of federal AGI above \$389,013. The credit cannot be reduced to below zero.
- (t) Connecticut has a complex set of phase-out provisions. For each single taxpayer whose Connecticut AGI exceeds \$56,500, the amount of the taxpayer's Connecticut taxable income to which the 3 percent tax rate applies shall be reduced by \$1,000 for each \$5,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds said amount. Any such amount will have a tax rate of 5 percent instead of 3 percent. Additionally, each single taxpayer whose Connecticut AGI exceeds \$200,000 shall pay an amount equal to \$90 for each \$5,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds \$200,000 but is less than \$500,000, and by an additional \$50 for each \$5,000, or fraction thereof, by which the taxpayer's AGI exceeds \$500,000, up to a maximum payment of \$3,150. For each MFJ taxpayer whose Connecticut AGI exceeds \$100,500, the amount of the taxpayer's Connecticut taxable income to which the 3 percent tax rate applies shall be reduced by \$2,000 for each \$5,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds said amount. Any such amount of Connecticut taxable income to which, as provided in the preceding sentence, the 3 percent tax rate does not apply shall be an amount to which the 5 percent tax rate shall apply. Each MFJ taxpayer whose Connecticut AGI exceeds \$400,000 dollars shall pay, in addition to the amount above, an amount equal to \$180 for each \$10,000, or fraction thereof, by which the taxpayer's Connecticut AGI exceeds \$400,000, up to a maximum of \$5,400, and a further \$100 for each \$10,000, or fraction thereof, by which Connecticut AGI exceeds \$1 million, up to a combined maximum payment of \$6,300.
- (u) Connecticut taxpayers are also given personal tax credits (1-75%) based upon adjusted gross income.
- (v) In addition to the personal income tax rates, Delaware imposes a tax on lump-sum distributions.
- (w) Additionally, Hawaii allows any taxpayer, other than a corporation, acting as a business entity in more than one state who is required by this chapter to file a return may elect to report and pay a tax of .5 per cent of its annual gross sales (1) where the taxpayer's only activities in this State consist of sales; and (2) who does not own or rent real estate or tangible personal property; and (3) whose annual gross sales in or into this State during the tax year is not in excess of \$100,000. Haw. Rev. Stat. § 235-51 (2015).
- (x) \$1,000 is a base exemption. If dependents meet certain conditions, filers can take an additional \$1,500 exemption for each.
- (y) The exemption amount has the following phase out schedule: If AGI is above \$100,000 but below \$150,000 for single filers, and above \$150,000 but below \$200,000 for married couples, the \$3,200 exemption begins to be phased out; if AGI is above \$150,000 for single filers and above \$200,000 for married filers, the exemption is phased out entirely.
- (z) Federal taxable income is the starting point for Colorado, Idaho, and North Dakota, so the federal standard deduction is built-in.
- (aa) The personal exemption credit is not allowed if federal AGI exceeds \$100,000 for single filers or \$200,000 for MFJ.
- (bb) Arkansas, Connecticut, and New York have "tax benefit recapture," by which many high-income taxpayers pay their top tax rate on all income, not just on amounts above the benefit threshold.
- (dd) Beginning June 1, 2017, taxpayers cannot claim the personal exemption if their adjusted gross income exceeds \$250,000, or \$500,000 for those filing jointly.
- (ee) For taxpayers with federal AGI that exceeds \$150,000, the taxpayer will pay the greater of state income tax or 3 percent of federal AGI.
- (ff) Rates include the additional tax at the rate of 1 percent on taxable income in excess of \$1 million.
- (gg) Local income taxes are excluded. Thirteen states have county- or city-level income taxes; the average rate within each jurisdiction is: 0.50% in Alabama; 0.63% in Delaware; 1.56% in Indiana; 0.22% in Iowa; 2.08% in Kentucky; 2.85% in Maryland; 1.70% in Michigan; 0.50% in Missouri; 0.50% in New Jersey; 1.87% in New York; 2.50% in Ohio; 0.38% in Oregon; and 2.94% in Pennsylvania. Weighted local rates are from the Tax Foundation's 2019 State Business Tax Climate Index.
- (hh) State provides a state-defined personal exemption amount for each exemption available and/or deductible under the Internal Revenue Code. Under the new federal tax law, the personal exemption is set at \$0 until 2026, but not eliminated. Because it is still available, these state-defined personal exemptions could remain in effect, though uncertainty remains in some cases.