

| STATE | TYPE | BREAKDOWN | PERSONAL EXEMPTION | DEPENDENT EXEMPTION | STANDARD DEDUCTIONS | LAST RATE CHANGE | LAST BRACKET CHANGE |
|-------------|-----------|--|--------------------|---------------------|---------------------|------------------|---------------------|
| Alabama | Graduated | 2% on first \$500; 4% on next \$2,500; 5% on anything above \$3,000 | \$1,500 | \$1,000 | \$2,500 | pre-2001 | 2008 |
| Alaska | None | N/A | N/A | N/A | N/A | N/A | N/A |
| Arizona | Graduated | 2.59% on first \$10,602; 2.88% on next \$15,899; 3.36% on next \$26,499; 4.24% on next \$105,996; 4.54% on anything above \$158,996 | \$2,100 | \$2,300 | \$4,945 | 2006 | 2017 |
| Arkansas | Graduated | 0.9% on first \$4,299; 2.5% on next \$4,200; 3.5% on next \$4,200; 4.5% on next \$8,500; 6% on next \$13,900; 6.9% on anything above \$35,099 | \$26 | \$26 | \$2,000 | 2014 | 2016 |
| California | Graduated | 1% on first \$8,223; 2% on next \$11,272; 3% on next \$11,274; 4% on next \$11,942; 8% on next \$11,269; 9.3% on next \$221,758; 10.3% on next \$55,146; 11.3% on the next \$220,589; 12.3% on the next \$448,527; 13.3% on anything above \$1 million | \$106 | \$326 | \$3,906 | 2017 | 2016 |
| Colorado | Flat | 4.63% | \$0 | \$0 | \$0 | pre-2001 | pre-2001 |
| Connecticut | Graduated | 3% on the first \$10,000; 5% on the next \$40,000; 5.5% on the next \$50,000; 6% on the next \$100,000; 6.5% on the next \$50,000; 6.9% on the next \$250,000; 6.99% on anything above \$500,000 | \$14,000 | \$0 | \$0 | 2014 | 2014 |
| Delaware | Graduated | 0% on the first \$2,000; 2.2% on the next \$3,000; 3.9% on the next \$5,000; 4.8% on the next \$10,000; 5.2% on the next \$5,000; 5.55% on the next \$35,000; 6.6% on anything above \$60,000 | \$110 | \$110 | \$3,250 | 2012 | 2009 |
| Florida | None | N/A | N/A | N/A | N/A | N/A | N/A |
| Georgia | Graduated | 1% on the first \$750; 2% on the next \$1,500; 3% on the next \$1,500; 4% on the next \$1,500; 5% on the next \$1,750; 6% on anything above \$7,000 | \$2,700 | \$3,000 | \$2,300 | pre-2001 | 2009 |
| Hawaii | Graduated | 1.4% on the first \$2,400; 3.2% on the next \$2,400; 5.5% on the next \$4,800; 6.4% on the next \$4,800; 6.8% on the next \$4,800; 7.2% on the next \$4,800; 7.6% on the next \$12,000; 7.9% on the next \$12,000; 8.25% on the next \$102,000; 9% on the next \$25,000; 10% on the next \$25,000; 11% on anything above \$200,000 | \$1,144 | \$1,144 | \$2,200 | 2016 | 2016 |
| Idaho | Graduated | 1.12% on the first \$1,472; 3.12% on the next \$1,473; 3.62% on the next \$1,472; 4.62% on the next \$1,473; 5.62% on the next \$1,472; 6.62% on the next \$3,681; 6.92% on anything above \$11,043 | \$3,900 | \$3,900 | \$6,200 | 2017 | 2016 |

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|---------------|-----------|---|-----------|-----------|------------|----------|---------|
| | | | EXEMPTION | EXEMPTION | DEDUCTIONS | RATE | BRACKET |
| | | | | | | CHANGE | CHANGE |
| Illinois | Flat | 4.95% | \$2,125 | \$2,125 | \$0 | 2016 | N/A |
| Indiana | Flat | 3.23% | \$1,000 | \$1,500 | \$0 | 2016 | N/A |
| Iowa | Graduated | 0.36% on the first \$1,598; 0.72% on the next \$1,598; 2.43% on the next \$3,196; 4.5% on the next \$7,990; 6.12% on the next \$9,588; 6.48% on the next \$7,990; 6.8% on the next \$15,980; 7.92% on the next \$23,970; 8.98% on anything above \$71,910 | \$40 | \$40 | \$1,900 | pre-2001 | 2016 |
| Kansas | Graduated | 0% on the first \$2,500; 3.1% on the next \$12,500; 5.25% on the next \$15,000; 5.7% on anything above \$30,000 | \$2,250 | \$2,250 | \$3,000 | 2016 | 2016 |
| Kentucky | Flat | 5% | \$20 | \$20 | \$2,360 | 2017 | 2017 |
| Louisiana | Graduated | 2% on the first \$12,500; 4% on the next \$37,500; 6% on anything above \$50,000 | \$4,500 | \$1,000 | \$0 | 2016 | 2009 |
| Maine | Graduated | 5.8% on the first \$21,450; 6.75% on the next \$29,300; 7.15% on anything above \$50,750 | \$3,900 | \$3,900 | \$6,100 | 2014 | 2016 |
| Maryland | Graduated | 2% on the first \$1,000; 3% on the next \$1,000; 4% on the next \$1,000; 4.75% on the next \$97,000; 5% on the next \$25,000; 5.25% on the next \$25,000; 5.5% on the next \$100,000; 5.75% on anything above \$250,000 | \$3,200 | \$3,200 | \$2,000 | 2010 | 2010 |
| Massachusetts | Flat | 5.1% | \$4,400 | \$1,000 | \$0 | 2014 | N/A |
| Michigan | Flat | 4.25% | \$3,950 | \$0 | \$0 | 2010 | N/A |
| Minnesota | Graduated | 5.35% on the first \$25,890; 7.05% on the next \$59,170; 7.85% on the next \$74,960; 9.85% on anything above \$160,020 | \$3,900 | \$3,900 | \$6,200 | 2011 | 2016 |
| Mississippi | Graduated | 0% on the first \$1,000; 3% on the next \$4,000; 4% on the next \$5,000; 5% on anything above \$10,000 | \$6,000 | \$1,500 | \$2,300 | pre-2001 | 2016 |
| Missouri | Graduated | 0% on the first \$102; 1.5% on the next \$926; 2% on the next \$1,028; 2.5% on the next \$1,028; 3% on the next \$1,029; 3.5% on the next \$1,028; 4% on the next \$1,028; 4.5% on the next \$1,028; 5% on the next \$1,028; 5.5% on the next \$1,028; 5.9% on anything above \$9,253 | \$2,100 | \$1,200 | \$6,100 | 2017 | 2017 |
| Montana | Graduated | 1% on the first \$3,000; 2% on the next \$2,200; 3% on the next \$2,800; 4% on the next \$2,800; 5% on the next \$3,100; 6% on the next \$4,000; 6.9% on anything above \$17,900 | \$2,280 | \$2,280 | \$4,270 | 2004 | 2016 |
| Nebraska | Graduated | 2.46% on the first \$3,150; 3.51% on the next \$15,730; 5.01% on the next \$11,540; 6.84% on anything above \$30,420 | \$126 | \$126 | \$6,200 | 2011 | 2016 |
| Nevada | None | N/A | N/A | N/A | N/A | N/A | N/A |

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|----------------|-----------|---|--------------------|---------------------|---------------------|------------------|---------------------|
| New Hampshire | Limited | 5% on interest, investment and dividend income | \$4,000 | \$4,000 | \$6,300 | pre-2001 | N/A |
| New Jersey | Graduated | 1.4% on the first \$20,000; 1.75% on the next \$15,000; 3.5% on the next \$5,000; 5.53% on the next \$35,000; 6.37% on the next \$425,000; 8.97% on anything above \$500,000 | \$1,000 | \$1,500 | \$0 | 2011 | 2009 |
| New Mexico | Graduated | 1.7% on the first \$5,500; 3.2% on the next \$5,500; 4.7% on the next \$5,000; 4.9 % on anything above \$16,000 | \$3,900 | \$3,900 | \$6,200 | 2007 | 2009 |
| New York | Graduated | 4% on the first \$8,500; 4.5% on the next \$3,200; 5.25% on the next \$2,200; 5.9% on the next \$7,500; 6.33% on the next \$59,250; 6.57% on the next \$134,750; 6.85% on the next \$862,150; 8.82% on anything above \$1,077,550 | \$0 | \$1,000 | \$7,700 | 2016 | 2015 |
| North Carolina | Flat | 5.5% | \$0 | \$0 | \$7,500 | 2016 | 2012 |
| North Dakota | Graduated | 1.1% on the first \$38,700; 2.04% on the next \$55,000; 2.27% on the next \$101,750; 2.64% on the next \$229,500; 2.9% on anything above \$424,950 | \$3,900 | \$3,900 | \$6,200 | 2014 | 2016 |
| Ohio | Graduated | 0% on the first \$10,850, 1.98% on the next \$5,450; 2.48% on the next \$5,450; 2.97% on the next \$21,700; 3.46% on the next \$43,450; 3.96% on the next \$21,800; 4.6% on the next \$108,700; 5% on anything above \$217,400 | \$1,700 | \$1,700 | \$0 | 2017 | 2017 |
| Oklahoma | Graduated | 0.5% on the first \$1,000; 1% on the next \$1,500; 2% on the next \$1,250; 3% on the next \$1,150; 4% on the next \$1,300; 5% on anything above \$7,200 | \$1,000 | \$1,000 | \$5,950 | 2014 | 2014 |
| Oregon | Graduated | 5% on the first \$3,450; 7% on the next \$5,250; 9% on the next \$116,300; 9.9% on anything above \$125,000 | \$188 | \$188 | \$2,025 | 2010 | 2016 |
| Pennsylvania | Flat | 3.07% | \$0 | \$0 | \$0 | 2002 | N/A |
| Rhode Island | Graduated | 3.75% on the first \$62,550; 4.75% on the next \$86,600; 5.99% on anything above \$149,150 | \$3,750 | \$3,750 | \$8,000 | 2009 | 2016 |
| South Carolina | Graduated | 0% on the first \$2,970; 3% on the next \$2970; 4% on the next \$2,970; 5% on the next \$2,970; 6% on the next \$2,980; 7% on anything above \$14,860 | \$3,900 | \$3,800 | \$6,100 | 2007 | 2016 |
| South Dakota | None | N/A | N/A | N/A | N/A | N/A | N/A |
| Tennessee | Limited | 3% on interest, investment and dividend income | \$4,000 | \$4,000 | \$6,300 | 2016 | N/A |
| Texas | None | N/A | N/A | N/A | N/A | N/A | N/A |
| Utah | Flat | 5% | \$2,850 | \$2,850 | \$0 | 2006 | 2006 |
| Vermont | Graduated | 3.35% on the first \$38,700; 6.6% on the next \$55,000; 7.6% on the next \$101,750; 8.75% on anything above \$195,450 | \$3,900 | \$3,900 | \$6,100 | 2016 | 2016 |
| Virginia | Graduated | 2% on the first \$3,000; 3% on the next \$2,000; 5% on the next \$12,000; 5.75% on anything above \$17,000 | \$930 | \$930 | \$3,000 | pre-2001 | 2007 |

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| Washington | None | N/A | N/A | N/A | N/A | N/A | N/A |
| West Virginia | Graduated | 3% on the first \$10,000; 4% on the next \$15,000; 4.5% on the next \$15,000; 6% on the next \$20,000; 6.5% on anything above \$60,000 | \$2,000 | \$2,000 | \$0 | pre-2001 | 2009 |
| Wisconsin | Graduated | 4% on the first \$11,230; 5.84% on the next \$11,240; 6.27 on the next \$229,680; 7.65% on anything above \$252,150 | \$700 | \$700 | \$9,930 | 2012 | 2017 |
| Wyoming | None | N/A | N/A | N/A | N/A | N/A | N/A |

Source: tax-brackets.org