

### STATE INCOME TAX RATES

State	Low Rate	High Rate	Ave. Rate	Brackets	State	Low Rate	High Rate	Ave. Rate	Brackets
AL	2.00%	5.00%	3.67%	3	MT	4.70%	5.90%	5.30%	2
AK	0.00%	0.00%	0.00%	0	NE	2.46%	5.20%	4.05%	4
AZ	2.50%	2.50%	2.50%	1	NV	0.00%	0.00%	0.00%	0
AR	2.00%	3.90%	2.95%	2	NH	0.00%	0.00%	0.00%	0
CA	1.00%	13.30%	7.75%	10	NJ	1.40%	10.75%	5.47%	8
CO	4.40%	4.40%	4.40%	1	NM	1.50%	5.90%	4.08%	6
CT	2.00%	6.99%	5.48%	7	NY	4.00%	10.90%	6.99%	9
DC	4.00%	10.75%	7.82%	7	NC	4.25%	4.25%	4.25%	1
DE	2.20%	6.60%	4.71%	6	ND	1.95%	2.50%	2.23%	2
FL	0.00%	0.00%	0.00%	0	OH	2.75%	3.50%	3.13%	2
GA	5.39%	5.39%	5.39%	1	OK	0.25%	4.75%	2.33%	6
HI	1.40%	11%	7.02%	12	OR	4.75%	9.90%	7.54%	4
ID	5.70%	5.70%	5.70%	1	PA	3.07%	3.07%	3.07%	1
IL	4.95%	4.95%	4.95%	1	RI	3.75%	5.99%	4.83%	3
IN	3.00%	3.00%	3.00%	1	SC	0.00%	6.20%	3.07%	3
IA	3.80%	3.80%	3.80%	1	SD	0.00%	0.00%	0.00%	0
KS	5.20%	5.58%	5.39%	2	TN	0.00%	0.00%	0.00%	0
KY	4.00%	4.00%	4.00%	1	TX	0.00%	0.00%	0.00%	0
LA	3.00%	3.00%	3.00%	1	UT	4.55%	4.55%	4.65%	1
ME	5.80%	7.15%	6.57%	3	VT	3.35%	8.75%	6.58%	4
MD	2.00%	5.75%	4.41%	8	VA	2.00%	5.75%	3.94%	4
MA	5.00%	9.00%	7.00%	2	WA	0.00%	0.00%	0.00%	0
MI	4.25%	4.25%	4.25%	1	WV	2.22%	4.82%	3.55%	5
MN	5.35%	9.85%	7.46%	4	WI	3.50%	7.65%	5.21%	4
MS	4.40%	4.40%	4.40%	1	WY	0.00%	0.00%	0.00%	0
MO	2.00%	4.70%	3.46%	7					