



Comparison of Individual Income Tax Burdens by State

2015 Edition

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Persons interested in understanding more about the TAXSIM model are encouraged to read "An Introduction to the TAXSIM Model" by Daniel Feenberg and Elisabeth Coutts, which was published in the *Journal of Policy Analysis and Management* Vol. 12 no. 1 (Winter, 1993); and which is available at <http://www.nber.org/~taxsim/feenberg-coutts.pdf>.

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Introduction and Overview

I. Introduction and Overview

Comparison of 2013 Individual Income Tax Burdens by State calculates and ranks income tax burdens in the 42 states (including D.C.) that impose an individual income tax. It compares individual income tax burdens for similar households with similar incomes across the country by simulating tax returns for 38 taxpayer profiles that combined the following filing statuses and income levels.

<u>Filing status</u>	<u>Income level</u>
• Single (non-senior, no dependents)	• \$10,000 ¹ • \$75,000
• Married-filing joint (non-senior, two dependents)	• \$20,000 • \$100,000
• Head of household (non-senior, one dependent)	• \$35,000 • \$150,000
• Senior married-filing-joint (no dependents)	• \$50,000 • \$250,000 ²
• Senior single (no dependents)	

The report also compares taxes at \$500,000 and \$1,000,000 of income for married-joint filers

This is the seventh edition of *Comparison of Individual Income Tax Burdens by State*, with the previous editions covering tax years 1997, 1999, 2003, 2006, 2008, and 2010.

This analysis provides perspective on the structure of state and local income tax systems and shows how burdens differ from state to state between taxpayers with similar incomes. Because the study models nearly 1,600 distinct tax returns, it offers a perspective on state and local income taxation different from ranking studies that are based on aggregate income tax collections. For example, the table below shows the ten states where state governments collected the most income taxes (relative to personal income) in fiscal year 2013, along with their rankings from three examples in this study. As the table illustrates, rankings based on aggregate collections fail to capture or communicate the wide variety of tax treatments states afford to taxpayers at different incomes.

State	Rankings (of 42)			
	State government income tax collections per \$1,000 of income	Married-Joint, \$35,000 Household Income	Single, \$50,000 Household Income	Married-Joint, \$250,000 Household Income
Oregon	1	3	2	1
New York	2	41	16	12
California	3	T29	35	11
Connecticut	4	39	24	18
Minnesota	5	42	17	2
Massachusetts	6	23	20	29
Wisconsin	7	25	10	17
North Carolina	8	11	4	8
Maine	9	T29	9	5
Illinois	10	7	13	30

This study also ranks the structural progressivity of each state's income tax system. Assessments of income tax progressivity typically consider the marginal tax rates that apply at various income levels. However, any assessment of the structural progressivity of an income

¹ Single and head of household filers only

² Does not include single senior filers

tax system should also account for differences in how taxable income is computed as well as the variety and generosity of income tax credits accessible to filers at various income levels.

By incorporating these factors into our modeled returns, this study identifies the ten states with the most structurally progressive income tax systems and the ten states with the least progressive income tax systems – as measured by the difference in the effective tax rates that filers at different income levels pay.

The report is organized as follows:

The Analysis and Findings section includes:

- the ten most structurally progressive and ten least structurally progressive income tax systems (Tables 1-2)
- the impact of state earned income credits on structural progressivity (Tables 3-4)
- income tax burdens and rankings for all filer types and income levels (Tables 5-9)
- the change in national rank and tax burden relative to the national average for each taxpayer profile, by state, from tax year 2010 to tax year 2013 (Table 10)

Appendix A addresses “frequently asked questions” associated with the development and findings of this study.

Appendix B describes the methodology used to develop this report.

Appendix C presents alternative methods of evaluating state individual income taxation and most recently available findings from these investigations.

Appendix D presents federal individual income and payroll tax burdens for each filer profile.

Appendix E presents changes in state individual income tax brackets and rates enacted between tax years 2010 and 2013 (to provide context for some of the ranking and burden changes between this study and the last) and also for tax year 2014 to give readers a sense of how rankings and burdens might change in the future.

About the Study Methodology

This report uses the National Bureau of Economic Research’s TAXSIM Version 9.3 income tax simulator (available at <http://users.nber.org/~taxsim/taxsim-calc9/index.html>) to calculate state-level tax liabilities. We encourage persons interested in understanding more about the TAXSIM model to read “An Introduction to the TAXSIM Model” by Daniel Feenberg and Elisabeth Coutts, published in the *Journal of Policy Analysis and Management* Vol. 12 no. 1 (Winter, 1993); and which is available at <http://www.nber.org/~taxsim/feenberg-coutts.pdf>. Where applicable, MCFE calculated local income tax amounts.

We use state and federal government data to determine how the income at these various levels is derived (i.e., how much comes from wages/salaries, dividends, business income, etc.) and the amount of applicable itemized deductions. Because creating this data is a labor-intensive, time-consuming process, 2013 is the most recent year for which this type of analysis is available.

The Minnesota Department of Revenue provided Minnesota-specific information on the makeup of income and on itemized deductions, where applicable, for all 38 taxpayer profiles in this report using the database created for its *2015 Minnesota Tax Incidence Study*³. The Department adjusted the 2012 information from its database to generate tax year 2013 numbers. MCFE uses IRS data to adjust the Minnesota profiles, creating state-specific profiles to more accurately determine the actual tax paid in each state. (For more information, see Appendix B: Methodology)

³ http://www.revenue.state.mn.us/research_stats/Pages/Tax_Incidence_Studies.aspx

Analysis and Findings

II. Analysis and Findings

This study compares individual income tax burdens in 41 states and the District of Columbia for 38 “taxpayer profiles” (i.e., unique combinations of income levels and filing types). We have eliminated four taxpayer profiles from this year’s report: married-joint filers at \$10,000 of income, senior married-joint filers at \$10,000 of income, and senior single filers at \$10,000 and \$250,000 of income. We eliminate these taxpayer profiles because the data indicates that too few filers fit the profiles to warrant inclusion in this report.

We have organized the findings of this study in four main areas:

- First, we provide a measure of structural progressivity by showing the ten most structurally progressive and ten most structurally regressive income tax systems (Tables 1-2).
- Second, we show the amounts of earned income credit states provide for three selected taxpayer profiles and their effect on systemic progressivity (Tables 3-4)
- Third, we report the individual income tax burdens and rankings for all filer types and income levels for tax year 2013 (Tables 5-9).
- Finally, we report changes for each taxpayer profile, by state, from tax year 2010 to tax year 2013 (Table 10).

Rankings of Structural Progressivity

One principle commonly used when evaluating income tax systems is “progressivity,” in which the tax rate increases as the taxable amount increases. Compared to evaluating progressivity based simply on marginal tax rates, modeling and comparing income tax burdens for identical filer types at different income levels allows a much better understanding of the true functional progressivity of an income tax system. Comparing effective tax rates across income levels yields a “tax rate gap” that can be used to measure structural progressivity.

Table 1 shows the relationship between the effective tax rate at \$150,000 of gross income and higher versus that at \$20,000 of gross income for married-joint filers. Higher rate gaps indicate greater levels of progressivity. As the table indicates, New York, the District of Columbia, and Vermont rank first, second, and third, respectively, for progressivity at each income level.⁴

⁴ In previous editions of the study we compared the higher income results to the effective rates at \$10,000 of income – eliminating that taxpayer profile has necessitated a change in the base to married-joint filers with \$20,000 of income. However, even with that methodological change the list of most progressive states overall remains relatively unchanged from tax year 2010, although some states have moved a few places up or down.

Tax Year 2013 Individual Income Tax Burdens

Table 1: Ten Most Progressive State Income Tax Systems, Measured by Comparing Effective Tax Rates at Selected Higher Incomes and \$20,000 for Married-Joint Returns

Married Filing Joint Returns							
\$150,000 vs. \$20,000		\$250,000 vs. \$20,000		\$500,000 vs. \$20,000		\$1,000,000 vs. \$20,000	
Most Progressive Income Tax States	Tax Rate Gap*	Most Progressive Income Tax States	Tax Rate Gap*	Most Progressive Income Tax States	Tax Rate Gap*	Most Progressive Income Tax States	Tax Rate Gap*
1. New York	16.3%	1. New York	16.8%	1. New York	17.1%	1. New York	17.4%
2. D.C.	14.4%	2. D.C.	15.2%	2. D.C.	15.8%	2. D.C.	16.5%
3. Vermont	12.6%	3. Vermont	13.5%	3. Vermont	15.0%	3. Vermont	15.8%
4. Maryland	12.1%	4. Maryland	13.2%	4. Minnesota	14.0%	4. Minnesota	15.1%
5. Connecticut	11.5%	5. Minnesota	12.2%	5. Maryland	13.6%	5. Maryland	14.2%
6. Minnesota	11.3%	6. Connecticut	11.6%	6. Connecticut	12.2%	6. Connecticut	13.0%
7. New Jersey	8.3%	7. New Jersey	9.2%	7. New Jersey	10.2%	7. New Jersey	11.9%
8. Massachusetts	8.2%	8. Kansas	8.4%	8. Oregon	8.9%	8. Oregon	9.7%
9. Kansas	8.2%	9. Massachusetts	8.4%	9. Nebraska	8.8%	9. Wisconsin	9.4%
10 Wisconsin	7.7%	10 Oregon	8.3%	10 Kansas	8.6%	10 Nebraska	9.0%

* "Tax Rate Gap" refers to the difference between a state's effective tax rate (ETR) at \$20,000 and the ETR at higher incomes. For example, New York's ETR for married-joint returns at \$20,000 is -11.3%, and at \$150,000, it is 5.0%. We calculate the tax rate gap of 16.3% as \$150,000 ETR (5.0%) minus \$20,000 ETR (-11.3%).

Table 2 shows the ten least progressive state tax systems, using the same methodology. Alabama, North Dakota, and Pennsylvania top this list (although not always in that order). This group of states tends to include states whose income tax systems include at least one of the following characteristics:

- No earned income tax credit
- Relatively small differential between top and bottom bracket rates (notably one flat rate)
- Relatively small income tax brackets, which means that the top tax rate is imposed beginning at relatively low amounts of income.

Table 2: Ten Least Progressive State Income Tax Systems, Measured by Comparing Effective Tax Rates at Selected Higher Incomes and \$20,000 for Married-Joint Returns

Married Filing Joint Returns							
\$150,000 vs. \$20,000		\$250,000 vs. \$20,000		\$500,000 vs. \$20,000		\$1,000,000 vs. \$20,000	
Least Progressive Income Tax States	Tax Rate Gap*	Least Progressive Income Tax States	Tax Rate Gap*	Least Progressive Income Tax States	Tax Rate Gap*	Least Progressive Income Tax States	Tax Rate Gap*
42. North Dakota	1.2%	42. North Dakota	1.5%	42. Alabama	1.9%	42. Alabama	1.8%
41. Alabama	2.0%	41. Alabama	2.0%	41. North Dakota	2.1%	41. North Dakota	2.6%
40. Arizona	2.8%	40. Pennsylvania	2.8%	40. Pennsylvania	2.9%	40. Pennsylvania	2.9%
39. Pennsylvania	3.0%	39. Arizona	3.7%	39. Louisiana	3.4%	39. Louisiana	3.6%
38. Louisiana	3.0%	38. Louisiana	3.4%	38. Colorado	3.9%	38. Arizona	4.0%
37. Colorado	3.3%	37. Colorado	3.6%	37. Mississippi	4.0%	37. Colorado	4.1%
36. Mississippi	3.4%	36. Mississippi	3.7%	36. Arizona	4.1%	36. Indiana	4.2%
35. California	3.6%	35. Indiana	4.0%	35. Indiana	4.1%	35. Mississippi	4.4%
34. Missouri	3.7%	34. Missouri	4.1%	34. Utah	4.6%	34. Utah	4.7%
33. Montana	3.9%	33. Virginia	4.0%	33. Kentucky	4.6%	33. Illinois	4.9%

* "Tax Rate Gap" refers to the difference between a state's effective tax rate (ETR) at \$20,000 and the ETR at higher incomes. For example, North Dakota's ETR for married-joint returns at \$20,000 is 0.0%, and at \$150,000, it is 1.2%. We calculate the tax rate gap of 1.2% as \$150,000 ETR (1.2%) minus \$20,000 ETR (0.0%).

Analysis and Findings

The Influence of State Earned Income Tax Credits on Structural Progressivity

In tax year 2013, 24 of the 42 states in this study⁵ offered an earned income tax credit, which is a tax reduction and a wage supplement for low-income working families. (One state without an income tax, Washington, has also adopted an earned income tax credit.) In most cases these state credits are refundable, meaning filers receive the entire benefit whether or not the filer owes any income tax – often creating negative income tax rates. The credits are only available to filers with wages or self-employment income (i.e. “earned income”).

States craft these programs differently: Table 3 shows the value of each state’s earned income credit for four lower-income taxpayer profiles. The credit is “non-refundable” in three states – Delaware, Maine, and Virginia – meaning that a taxpayer can only claim the credit up to the amount of tax they owe. However, filers cannot claim a refund for any excess credit – and since many of these taxpayers have no liability to begin with the value of the credit in these states is often zero. (The Virginia examples have no tax liability because the taxpayers we analyze are eligible for a poverty credit that supersedes the state’s earned income tax credit.)

Table 3: Value of State Earned Income Tax Credits, for Selected Taxpayer Profiles

State	Single, \$10,000	Head of Household, \$10,000	Married-Joint, \$20,000	Married-Joint, \$35,000
Connecticut	(\$95)	(\$771)	(\$1,343)	(\$727)
Delaware	-- #	-- #	-- #	(\$520)
District of Columbia	(\$153)	(\$1,233)	(\$2,149)	(\$1,164)
Illinois	(\$38)	(\$308)	(\$537)	(\$291)
Indiana	(\$34)	(\$276)	(\$477)	(\$161)
Iowa	(\$53)	(\$432)	(\$752)	--
Kansas	(\$65)	(\$524)	(\$913)	(\$495)
Louisiana	(\$13)	(\$108)	(\$188)	(\$102)
Maine	-- #	-- #	-- #	-- #
Maryland*	(\$290)	(\$771)	(\$1,373)	(\$1,264)
Massachusetts	(\$57)	(\$463)	(\$806)	(\$436)
Michigan	(\$23)	(\$185)	(\$322)	(\$175)
Minnesota	(\$96)	(\$771)	(\$1,343)	(\$1,415)
Nebraska	(\$38)	(\$308)	(\$537)	(\$291)
New Jersey	(\$76)	(\$617)	(\$1,074)	(\$582)
New Mexico	(\$38)	(\$308)	(\$537)	(\$291)
New York	(\$65)	(\$925)	(\$1,591)	(\$873)
North Carolina	(\$17)	(\$139)	(\$242)	(\$131)
Oklahoma	(\$19)	(\$154)	(\$269)	(\$145)
Oregon	(\$23)	(\$185)	(\$322)	(\$175)
Rhode Island	(\$14)	(\$116)	(\$201)	(\$223)
Vermont	(\$122)	(\$987)	(\$1,719)	(\$931)
Virginia	-- **	(\$106)	-- **	(\$582)
Wisconsin	--	(\$123)	(\$591)	(\$320)

Credit is non-refundable and has no value because filer has no tax liability to offset (credits applied in order listed on tax form)
 * Includes local earned income tax credit
 ** Virginia provides a poverty credit taxpayers claim in lieu of an earned income credit if it offers a larger benefit. In this case, the poverty credit provides a larger benefit than the state’s earned income credit.

⁵ Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kansas, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Nebraska, New Jersey, New Mexico, New York, North Carolina (expires after 2013), Oklahoma, Oregon, Rhode Island, Vermont, Virginia, and Wisconsin. Colorado’s earned income tax credit was not in effect for tax year 2013.

Many states set their credit equal to some percentage of the federal Earned Income Tax Credit. Some sets of states – like Illinois, Nebraska, and New Mexico – offer identical earned income credit benefits because they have chosen to set their benefits at the same percentage.

One factor Table 3 clearly demonstrates is that the generosity of an earned income tax credit is partly a function of the total benefit offered, but also partly a function of its accessibility. States phase earned income credits out at different income levels and at different rates, which means that the relative generosity of any state’s benefit can change between income levels. For example, for married-joint filers at \$35,000, Minnesota provides a much larger earned income credit than almost any other state – only Maryland and D.C. provide a benefit that is within 20% of Minnesota’s. Compare this to the results for married-joint filers at \$20,000; where Minnesota’s credit is tied for fourth most generous, but is considerably behind D.C. and somewhat behind New York.

Using the state income tax as an income assistance program creates negative tax rates for low-income households that significantly influence the structural progressivity of state income taxes as measured by tax rate gaps. All of the twelve states listed at least once in Table 1 (i.e. those states with the highest structural progressivity) offer low-income filers an earned income tax credit.

Notably, California, which features some of the nation’s highest marginal income tax rates on high-income households, did not appear in Table 1 among the most progressive income tax systems. As Table 10 in this report shows (begins on page 16), married couples in California with \$250,000 of income or more are in the top ten nationally while those with \$35,000 to \$100,000 of income per year have income tax burdens that rank at or near the bottom. However, since California did not offer a state earned income tax credit in tax year 2013⁶, that tax rate for couples with \$20,000 of income is (only) 0.0% – much higher than states with an earned income credit. Without an earned income credit, California’s tax rate gap between its highest income couples and a couple with \$20,000 of income is simply not as great as other states that do provide this credit.

Our progressivity rankings would look very different (Table 4) if the tax rates for the highest income married-joint filers were measured against the rates of married-joint filers at \$20,000 of income after stripping out the state earned income tax credits.⁷ Table 4 does include some states from Table 1: primarily Maryland, Minnesota, New York, and Oregon. However, California, Hawaii, Idaho, Maine, North Carolina, and West Virginia all now emerge as highly progressive. Of this group, only North Carolina offered a refundable earned income tax credit. Four states (California, Hawaii, Idaho, and West Virginia) did not offer an earned income credit in tax year 2013 while Maine’s credit was nonrefundable in nature – demonstrating the significance of earned income credits on structural progressivity.

⁶ California has now enacted an earned income tax credit, effective tax year 2015.

⁷ Note that in previous editions we measured the effects of earned income tax credits on progressivity by using the married-joint burdens at \$35,000 of income as an alternate base. However, in doing so, we were capturing some level of EITC benefits in most states that were offering the credit. As a result, we now compare the rates for high-income filers against a base of married-joint filers at \$20,000 with and without earned income credits to provide a better perspective on the effect earned income credit programs have on tax burdens and progressivity.

Analysis and Findings

Table 4: Ten Most Progressive State Income Tax Systems, Measured by Comparing Effective Tax Rates for Married-Joint Filers at Selected Higher Incomes and \$20,000 Without Earned Income Credit Benefits

Married-Joint Filers – Tax Rate Differential Between Selected Higher Incomes and \$20,000 (no Earned Income Credits)							
\$150,000		\$250,000		\$500,000		\$1,000,000	
Most Progressive Income Tax States	Tax Rate Gap*	Most Progressive Income Tax States	Tax Rate Gap*	Most Progressive Income Tax States	Tax Rate Gap*	Most Progressive Income Tax States	Tax Rate Gap*
1. New York	8.3%	1. New York	8.8%	1. New York	9.2%	1. New York	9.4%
2. Idaho	6.8%	2. Idaho	7.3%	2. Idaho	8.0%	2. California	8.5%
3. Oregon	5.9%	3. Oregon	6.7%	3. Oregon	7.3%	3. Idaho	8.5%
4. Maryland	5.4%	4. Maryland	6.5%	4. Minnesota	7.2%	4. Minnesota	8.4%
5. North Carolina	5.4%	5. Hawaii	5.9%	5. Maryland	6.9%	5. Oregon	8.0%
6. Hawaii	5.1%	6. North Carolina	5.8%	6. California	6.8%	6. Maryland	7.5%
7. West Virginia	5.0%	7. Maine	5.7%	7. Hawaii	6.7%	7. Hawaii	7.4%
8. Maine	5.0%	8. Minnesota	5.5%	8. Maine	6.6%	8. Vermont	7.2%
9. Connecticut	4.8%	9. California	5.3%	9. Vermont	6.4%	9. Maine	7.1%
10. Wisconsin	4.7%	10. West Virginia	5.3%	10. North Carolina	6.4%	10. North Carolina	7.0%

Note: Earned income credit is abbreviated “EIC”

* “Tax Rate Gap” refers to the difference between a state’s effective tax rate (ETR) at \$20,000 without earned income credits (EIC) versus the ETR at higher incomes. For example, New York’s ETR for married-joint returns at \$20,000 without an EIC is -3.3%, and at \$150,000, it is 5.0%. We calculate the tax rate gap of 8.3% as \$150,000 ETR (5.0%) minus \$20,000 ETR without an EIC (-3.3%).

Tax Year 2013 Individual Income Tax Burdens

State Income Tax Comparison Tables, Tax Year 2013 Liabilities

Table 5: Tax Year 2013 Income Tax Burdens for Married-Joint Filers

STATE	\$20,000		\$35,000		\$50,000		\$75,000		\$100,000	
	Tax	Rank	Tax	Rank	Tax	Rank	Tax	Rank	Tax	Rank
Alabama	\$197	1	\$1,248	4	\$1,966	8	\$2,318	27	\$3,220	32
Arizona	(100)	23	357	21	762	36	1,329	39	2,055	40
Arkansas	-	7	770	12	1,561	16	2,504	20	4,064	17
California	-	7	-	29	-	42	673	41	2,073	39
Colorado	-	7	313	22	993	29	2,102	32	3,155	33
Connecticut	(1,343)	38	(521)	39	786	34	2,582	17	3,618	25
Delaware	-	7	-	29	1,227	25	2,208	30	3,460	28
District of Columbia	(1,864)	41	(94)	35	1,907	11	2,877	11	4,565	6
Georgia	-	7	830	10	1,711	14	2,545	18	3,962	20
Hawaii	(20)	20	1,018	6	2,051	5	3,051	8	4,648	5
Idaho	(390)	28	(117)	36	791	33	2,478	21	4,181	13
Illinois	(61)	22	1,017	7	2,042	6	3,063	7	4,157	14
Indiana	58	5	1,190	5	2,070	4	3,148	5	4,256	11
Iowa	(560)	31	634	13	1,942	9	2,877	12	4,377	9
Kansas	(913)	35	47	28	1,035	28	2,152	31	3,279	31
Kentucky	128	3	1,503	1	2,426	3	3,602	2	4,998	3
Louisiana	(50)	21	561	15	1,237	24	1,859	35	2,718	36
Maine	-	7	-	29	851	31	2,235	28	4,065	16
Maryland	(1,325)	37	-	29	2,432	2	3,532	3	5,242	2
Massachusetts	(806)	34	297	23	1,476	17	2,638	16	3,836	22
Michigan	(372)	27	623	14	1,422	18	2,390	22	3,369	30
Minnesota	(1,343)	38	(944)	42	1,257	23	2,538	19	4,066	15
Mississippi	-	7	500	17	1,190	26	1,908	34	3,085	34
Missouri	-	7	542	16	1,357	20	2,323	26	3,412	29
Montana	52	6	480	18	1,291	22	2,335	24	3,692	24
Nebraska	(537)	30	(60)	33	777	35	2,026	33	3,600	26
New Jersey	(1,074)	36	(135)	37	704	38	1,139	40	1,933	41
New Mexico	(608)	33	(291)	38	540	40	1,760	36	2,888	35
New York	(2,251)	42	(843)	41	793	32	2,212	29	3,697	23
North Carolina	(242)	26	783	11	1,915	10	3,180	4	4,803	4
North Dakota	-	7	83	26	262	41	540	42	890	42
Ohio	105	4	953	9	1,865	12	3,144	6	4,547	7
Oklahoma	(429)	29	166	24	1,083	27	2,364	23	3,503	27
Oregon	(241)	25	1,354	3	2,821	1	4,034	1	5,805	1
Pennsylvania	179	2	1,407	2	2,004	7	2,932	10	3,869	21
Rhode Island	(201)	24	(89)	34	684	39	1,539	38	2,457	38
South Carolina	-	7	51	28	913	30	2,334	25	3,966	19
Utah	-	7	396	20	1,321	21	2,784	14	4,184	12
Vermont	(1,830)	40	(691)	40	761	37	1,571	37	2,546	37
Virginia	-	7	400	19	1,781	13	2,765	15	4,050	18
West Virginia	-	7	970	8	1,650	15	3,038	9	4,534	8
Wisconsin	(591)	32	125	25	1,383	19	2,811	13	4,297	10
42 State Average*	(\$391)		\$353		\$1,358		\$2,415		\$3,693	

* Simple average.

Analysis and Findings

Table 5 (contd): Tax Year 2013 Income Tax Burdens for Married-Joint Filers

STATE	\$150,000		\$250,000		\$500,000		\$1,000,000	
	Tax	Rank	Tax	Rank	Tax	Rank	Tax	Rank
Alabama	\$4,550	38	\$7,543	40	\$14,249	41	\$28,285	41
Arizona	3,400	41	6,836	41	17,888	39	35,358	39
Arkansas	6,848	17	12,695	15	27,308	19	59,580	18
California	5,388	31	13,290	11	34,147	4	85,306	1
Colorado	5,005	35	8,977	38	19,665	36	41,336	36
Connecticut	7,151	12	12,282	19	27,345	18	62,490	15
Delaware	5,975	26	11,602	21	26,343	21	58,786	21
District of Columbia	7,598	5	14,675	3	32,649	7	72,074	6
Georgia	6,349	22	11,400	24	24,144	25	52,389	25
Hawaii	7,553	9	14,535	5	33,130	6	73,112	5
Idaho	7,215	11	13,455	10	30,168	11	65,313	11
Illinois	6,364	21	10,687	29	22,128	30	45,492	30
Indiana	6,501	20	10,790	27	22,102	31	45,236	31
Iowa	6,890	16	12,644	16	26,197	22	53,992	23
Kansas	5,388	30	9,585	33	20,413	32	43,499	34
Kentucky	7,707	4	13,221	13	28,995	14	56,592	22
Louisiana	4,130	40	7,805	39	15,941	40	33,046	40
Maine	7,518	10	14,212	6	33,147	5	70,680	7
Maryland	8,252	2	16,397	2	34,852	3	76,200	4
Massachusetts	6,291	25	10,905	26	23,025	29	47,811	28
Michigan	5,356	32	9,091	36	18,903	37	38,968	37
Minnesota	6,934	15	13,676	8	36,243	2	83,769	3
Mississippi	5,122	33	9,367	34	19,920	35	43,754	32
Missouri	5,480	29	10,333	30	23,048	27	50,715	27
Montana	6,294	24	12,154	20	27,178	20	59,081	19
Nebraska	6,557	19	12,480	17	30,637	9	62,715	14
New Jersey	4,327	39	9,671	32	24,340	24	65,274	12
New Mexico	4,874	36	9,075	37	20,337	33	43,650	33
New York	7,575	7	13,794	7	29,320	12	61,239	17
North Carolina	8,083	3	14,625	4	31,956	8	69,562	8
North Dakota	1,786	42	3,860	42	10,460	42	25,832	42
Ohio	7,593	6	13,567	9	30,520	10	65,513	10
Oklahoma	5,583	28	9,687	31	20,017	34	42,516	35
Oregon	9,390	1	17,743	1	38,487	1	84,500	2
Pennsylvania	5,772	27	9,346	35	18,741	38	37,934	38
Rhode Island	4,678	37	11,521	22	25,349	23	53,629	24
South Carolina	6,944	14	12,796	14	28,674	15	62,083	16
Utah	6,633	18	11,485	23	23,028	28	46,634	29
Vermont	5,100	34	10,773	28	29,253	13	66,900	9
Virginia	6,313	23	11,220	25	23,499	26	50,870	26
West Virginia	7,574	8	13,286	12	28,292	16	58,980	20
Wisconsin	7,069	13	12,457	18	28,164	17	64,441	13
42 State Average*	\$6,217		\$11,561		\$25,719		\$55,837	

* Simple average.

Tax Year 2013 Individual Income Tax Burdens

Table 6: Tax Year 2013 Income Tax Burdens for Head of Household Filers

STATE	\$10,000		\$20,000		\$35,000		\$50,000	
	Tax	Rank	Tax	Rank	Tax	Rank	Tax	Rank
Alabama	\$18	4	\$474	5	\$1,337	9	\$1,879	19
Arizona	(50)	21	(50)	28	454	35	874	39
Arkansas	-	7	286	13	1,257	14	2,268	7
California	-	7	-	22	-	42	335	42
Colorado	-	7	103	19	795	26	1,481	32
Connecticut	(771)	37	(754)	38	134	41	1,534	30
Delaware	-	7	-	22	970	23	1,919	18
District of Columbia	(1,223)	41	(813)	39	1,036	18	2,177	13
Georgia	-	7	389	9	1,296	10	2,185	12
Hawaii	(90)	22	401	8	1,417	6	2,531	4
Idaho	(190)	28	(114)	30	647	31	1,732	25
Illinois	(49)	20	437	6	1,423	4	2,227	9
Indiana	13	5	487	4	1,434	3	2,217	10
Iowa	(432)	33	(47)	27	1,253	15	2,192	11
Kansas	(524)	35	(513)	36	670	29	1,503	31
Kentucky	91	3	962	1	1,965	1	2,927	3
Louisiana	(108)	23	204	15	848	25	1,373	34
Maine	-	7	-	22	575	32	1,579	28
Maryland	(771)	37	(352)	35	1,402	7	2,996	1
Massachusetts	(463)	34	(130)	31	983	21	1,856	21
Michigan	(256)	30	290	12	1,068	17	1,736	24
Minnesota	(771)	37	(854)	40	697	28	1,748	23
Mississippi	-	7	193	16	901	24	1,642	27
Missouri	-	7	138	18	973	22	1,691	26
Montana	10	6	279	14	1,026	19	1,927	16
Nebraska	(308)	31	(249)	33	515	33	1,275	35
New Jersey	(617)	36	(604)	37	354	38	739	40
New Mexico	(409)	32	(337)	34	232	39	1,099	37
New York	(1,225)	42	(948)	41	467	34	1,564	29
North Carolina	(139)	26	339	11	1,419	5	2,484	5
North Dakota	-	7	27	21	210	40	390	41
Ohio	188	1	384	10	1,295	11	2,120	14
Oklahoma	(234)	29	(175)	32	652	30	1,462	33
Oregon	(185)	27	407	7	1,798	2	2,969	2
Pennsylvania	94	2	773	2	1,381	8	1,984	15
Rhode Island	(116)	24	(113)	29	384	37	1,097	38
South Carolina	-	7	-	22	718	27	1,755	22
Utah	-	7	61	20	989	20	1,922	17
Vermont	(1,098)	40	(997)	42	408	36	1,136	36
Virginia	-	7	-	22	1,288	12	2,266	8
West Virginia	-	7	499	3	1,122	16	1,860	20
Wisconsin	(123)	25	140	17	1,260	13	2,359	6
42 State Average*	(\$232)		\$5		\$930		\$1,786	

* Simple average.

Analysis and Findings

Table 6 (contd): Tax Year 2013 Income Tax Burdens for Head of Household Filers

STATE	\$75,000		\$100,000		\$150,000		\$250,000	
	Tax	Rank	Tax	Rank	Tax	Rank	Tax	Rank
Alabama	\$2,373	34	\$2,910	39	\$4,154	40	\$7,556	40
Arizona	1,563	40	2,119	40	3,288	41	7,211	41
Arkansas	3,515	9	4,783	10	7,295	14	13,949	13
California	1,583	39	3,084	36	6,263	27	15,210	7
Colorado	2,596	32	3,407	32	5,038	35	9,528	36
Connecticut	2,658	30	4,354	19	6,890	18	12,548	21
Delaware	3,001	24	4,198	26	6,600	21	13,175	20
District of Columbia	3,810	5	5,330	4	8,334	3	16,383	3
Georgia	3,193	21	4,282	21	6,391	22	12,126	23
Hawaii	3,669	6	4,909	7	7,511	8	15,329	6
Idaho	3,463	11	4,824	9	7,428	9	14,518	10
Illinois	3,244	20	4,269	23	6,309	25	10,881	30
Indiana	3,314	15	4,340	20	6,355	24	10,934	29
Iowa	3,552	8	4,707	13	7,363	12	13,463	19
Kansas	2,650	31	3,593	30	5,448	31	10,098	31
Kentucky	4,180	3	5,421	3	8,424	2	13,785	16
Louisiana	2,253	36	3,044	37	4,557	38	8,472	39
Maine	3,439	12	5,024	6	7,946	6	15,415	5
Maryland	4,319	2	5,639	2	8,328	4	16,856	2
Massachusetts	3,084	22	4,198	25	6,369	23	11,326	28
Michigan	2,730	28	3,632	29	5,390	32	9,403	37
Minnesota	3,397	14	4,712	12	7,330	13	15,023	8
Mississippi	2,509	33	3,388	33	5,184	34	10,018	33
Missouri	2,738	27	3,741	28	5,808	28	11,445	27
Montana	3,252	19	4,516	17	7,008	17	13,605	17
Nebraska	2,871	26	4,221	24	6,731	19	14,983	9
New Jersey	1,179	41	1,957	41	4,207	39	9,814	34
New Mexico	2,306	35	3,186	35	4,909	36	9,664	35
New York	3,073	23	4,637	15	7,405	10	14,195	11
North Carolina	3,862	4	5,302	5	8,049	5	15,441	4
North Dakota	738	42	1,137	42	1,931	42	4,313	42
Ohio	3,467	10	4,725	11	7,516	7	14,189	12
Oklahoma	2,659	29	3,575	31	5,326	33	10,046	32
Oregon	4,365	1	5,968	1	9,173	1	18,101	1
Pennsylvania	2,936	25	3,800	27	5,483	30	9,326	38
Rhode Island	1,974	38	2,922	38	4,887	37	11,487	25
South Carolina	3,311	16	4,544	16	7,198	16	13,863	14
Utah	3,408	13	4,470	18	6,613	20	11,457	26
Vermont	2,107	37	3,257	34	5,587	29	12,145	22
Virginia	3,286	18	4,276	22	6,289	26	11,827	24
West Virginia	3,304	17	4,684	14	7,372	11	13,509	18
Wisconsin	3,579	7	4,854	8	7,249	15	13,810	15
42 State Average*	\$2,965		\$4,094		\$6,356		\$12,296	

* Simple average.

Tax Year 2013 Individual Income Tax Burdens

Table 7: Tax Year 2013 Income Tax Burdens for Single Filers

STATE	\$10,000		\$20,000		\$35,000		\$50,000	
	Tax	Rank	Tax	Rank	Tax	Rank	Tax	Rank
Alabama	\$227	5	\$685	10	\$1,298	21	\$1,838	32
Arizona	(5)	31	329	32	757	39	1,232	40
Arkansas	-	19	490	20	1,314	20	2,278	17
California	-	19	129	39	697	40	1,643	35
Colorado	-	19	438	23	1,111	32	1,766	34
Connecticut	(95)	39	74	42	990	34	1,987	24
Delaware	-	19	449	21	1,210	26	1,995	23
District of Columbia	(10)	32	621	15	1,494	9	2,402	7
Georgia	92	10	673	11	1,550	8	2,399	8
Hawaii	102	9	744	8	1,825	5	2,882	3
Idaho	(90)	38	391	31	1,463	11	2,510	6
Illinois	324	3	868	5	1,595	7	2,302	13
Indiana	375	2	905	4	1,617	6	2,310	12
Iowa	67	15	606	16	1,425	14	2,267	19
Kansas	58	16	426	24	1,124	31	1,817	33
Kentucky	91	11	998	3	1,990	3	2,762	5
Louisiana	84	12	410	27	904	35	1,377	38
Maine	-	19	277	35	1,267	24	2,392	9
Maryland	-	19	1,081	1	2,238	1	3,362	1
Massachusetts	77	14	713	9	1,449	12	2,192	20
Michigan	149	8	659	12	1,277	23	1,878	29
Minnesota	(96)	40	506	19	1,284	22	2,278	17
Mississippi	31	17	408	28	1,135	29	1,842	31
Missouri	18	18	392	30	1,134	30	1,872	30
Montana	78	13	415	26	1,362	19	2,288	14
Nebraska	(38)	34	318	33	1,001	33	1,968	25
New Jersey	(76)	37	259	36	508	41	1,112	41
New Mexico	(106)	41	125	40	885	36	1,597	36
New York	(49)	36	446	22	1,370	17	2,283	16
North Carolina	214	6	850	6	1,868	4	2,858	4
North Dakota	-	19	115	41	293	42	485	42
Ohio	187	7	623	14	1,385	15	2,149	22
Oklahoma	(42)	35	399	29	1,202	27	1,945	27
Oregon	233	4	1,061	2	2,173	2	3,238	2
Pennsylvania	380	1	792	7	1,384	16	1,960	26
Rhode Island	(14)	33	289	34	835	38	1,365	39
South Carolina	-	19	245	37	1,196	28	2,186	21
Utah	-	19	511	18	1,427	13	2,318	11
Vermont	(233)	42	225	38	852	37	1,416	37
Virginia	-	19	647	13	1,472	10	2,285	15
West Virginia	-	19	599	17	1,215	25	1,944	28
Wisconsin	-	19	418	25	1,370	18	2,363	10
42 State Average*	\$46		\$515		\$1,285		\$2,080	

*Simple average.

Analysis and Findings

Table 7 (contd): Tax Year 2013 Income Tax Burdens for Single Filers

STATE	\$75,000		\$100,000		\$150,000		\$250,000	
	Tax	Rank	Tax	Rank	Tax	Rank	Tax	Rank
Alabama	\$2,339	37	\$3,021	39	\$4,391	40	\$7,663	41
Arizona	1,980	41	2,766	41	4,372	41	8,244	40
Arkansas	3,629	13	5,044	13	7,851	13	14,204	15
California	3,402	22	5,139	10	8,751	7	17,755	2
Colorado	2,829	34	3,737	35	5,577	36	9,854	36
Connecticut	3,316	26	4,735	20	7,352	20	13,699	20
Delaware	3,186	27	4,519	25	7,208	21	13,493	22
District of Columbia	4,200	6	5,876	3	9,228	3	16,979	5
Georgia	3,520	16	4,725	21	7,100	22	12,583	23
Hawaii	4,143	7	5,612	7	8,619	8	16,952	6
Idaho	4,210	5	5,672	6	8,607	9	15,370	9
Illinois	3,392	24	4,425	27	6,454	28	11,203	30
Indiana	3,421	19	4,497	26	6,532	27	11,164	31
Iowa	3,399	23	4,744	19	7,557	19	13,805	18
Kansas	2,902	30	3,920	31	5,910	32	10,455	32
Kentucky	4,011	8	5,572	8	8,865	6	14,542	11
Louisiana	2,075	40	2,998	40	4,672	39	8,477	39
Maine	4,227	4	5,873	4	9,040	4	16,355	7
Maryland	4,690	2	6,146	2	9,392	2	17,177	4
Massachusetts	3,404	21	4,595	23	6,806	24	11,771	27
Michigan	2,860	32	3,824	32	5,614	35	9,633	37
Minnesota	3,901	9	5,310	9	8,489	10	17,303	3
Mississippi	2,748	35	3,740	34	5,763	33	10,343	34
Missouri	2,965	29	4,084	28	6,362	29	11,794	26
Montana	3,487	17	4,874	16	7,632	16	13,980	16
Nebraska	3,548	15	4,954	15	7,682	15	14,290	14
New Jersey	2,286	38	3,502	37	6,058	30	12,147	24
New Mexico	2,712	36	3,674	36	5,620	34	10,144	35
New York	3,772	11	5,078	11	8,295	11	14,989	10
North Carolina	4,320	3	5,871	5	8,949	5	16,050	8
North Dakota	982	42	1,420	42	2,379	42	4,808	42
Ohio	3,479	18	4,833	18	7,693	14	14,390	12
Oklahoma	2,987	28	3,966	30	5,945	31	10,427	33
Oregon	4,908	1	6,658	1	10,396	1	19,433	1
Pennsylvania	2,899	31	3,822	33	5,537	37	9,386	38
Rhode Island	2,239	39	3,317	38	5,317	38	11,575	28
South Carolina	3,683	12	5,075	12	7,996	12	14,355	13
Utah	3,562	14	4,696	22	6,802	25	11,530	29
Vermont	2,838	33	4,060	29	6,810	23	13,626	21
Virginia	3,420	20	4,520	24	6,783	26	12,092	25
West Virginia	3,375	25	4,849	17	7,587	18	13,734	19
Wisconsin	3,787	10	5,019	14	7,603	17	13,958	17
42 State Average*	\$3,310		\$4,542		\$7,038		\$12,898	

*Simple average.

Tax Year 2013 Individual Income Tax Burdens

Table 8: Tax Year 2013 Income Tax Burdens for Senior Married-Joint Filers

STATE	\$20,000		\$35,000		\$50,000		\$75,000	
	Tax	Rank	Tax	Rank	Tax	Rank	Tax	Rank
Alabama	-	3	-	5	\$491	4	\$1,499	13
Arizona	(\$50)	36	(\$50)	39	36	18	670	26
Arkansas	-	3	-	5	-	24	597	29
California	-	3	-	5	-	24	140	38
Colorado	-	3	-	5	-	24	53	40
Connecticut	-	3	-	5	-	24	953	20
Delaware	-	3	-	5	-	24	-	41
District of Columbia	-	3	-	5	432	5	1,567	10
Georgia	-	3	-	5	3	22	371	33
Hawaii	(170)	41	(139)	41	297	8	1,758	6
Idaho	(230)	42	(230)	42	(230)	42	891	22
Illinois	-	3	11	4	355	6	867	23
Indiana	(140)	40	152	1	814	1	1,940	5
Iowa	-	3	-	5	-	24	640	28
Kansas	-	3	-	5	-	24	909	21
Kentucky	-	3	-	5	155	13	1,119	18
Louisiana	-	3	-	5	44	16	343	34
Maine	-	3	-	5	-	24	834	24
Maryland	-	3	-	5	36	17	789	25
Massachusetts	-	3	-	5	545	3	1,753	7
Michigan	-	3	-	5	229	10	664	27
Minnesota	-	3	-	5	157	12	2,316	1
Mississippi	-	3	-	5	-	24	118	39
Missouri	-	3	-	5	44	15	410	31
Montana	-	3	-	5	26	20	1,978	4
Nebraska	-	3	-	5	3	23	1,535	11
New Jersey	-	3	-	5	-	24	274	36
New Mexico	(95)	38	-	5	-	24	1,520	12
New York	-	3	-	5	-	24	325	35
North Carolina	-	3	-	5	324	7	1,704	8
North Dakota	-	3	-	5	11	21	480	30
Ohio	13	1	129	2	266	9	1,179	17
Oklahoma	(80)	37	(80)	40	(80)	41	146	37
Oregon	-	3	-	5	569	2	2,085	3
Pennsylvania	7	2	64	3	181	11	958	19
Rhode Island	-	3	-	5	-	24	1,434	15
South Carolina	-	3	-	5	-	24	-	41
Utah	-	3	-	5	-	24	2,160	2
Vermont	(111)	39	-	5	32	19	1,397	16
Virginia	-	3	-	5	-	24	376	32
West Virginia	-	3	-	5	-	24	1,680	9
Wisconsin	-	3	-	5	98	14	1,459	14
42 State Average*	(\$20)		(\$3)		\$115		\$997	

* Simple average.

Analysis and Findings

Table 8 (contd): Tax Year 2013 Income Tax Burdens for Senior Married-Joint Filers

STATE	\$100,000		\$150,000		\$250,000	
	Tax	Rank	Tax	Rank	Tax	Rank
Alabama	\$1,965	21	\$3,400	27	\$6,572	39
Arizona	1,172	32	2,335	39	5,699	41
Arkansas	1,297	28	3,687	25	10,313	21
California	740	38	2,893	35	10,701	20
Colorado	1,033	34	2,780	36	7,743	37
Connecticut	2,697	14	5,434	12	11,115	15
Delaware	580	40	2,463	38	9,136	30
District of Columbia	2,442	19	4,735	20	12,019	9
Georgia	1,088	33	3,012	34	9,042	31
Hawaii	2,472	17	5,083	15	12,105	8
Idaho	2,646	16	5,455	11	11,901	10
Illinois	1,726	23	3,527	26	8,964	32
Indiana	3,049	8	5,012	17	9,635	23
Iowa	1,343	27	3,268	31	9,184	28
Kansas	3,287	5	5,220	13	9,552	26
Kentucky	971	36	4,304	23	9,617	25
Louisiana	977	35	2,087	41	5,824	40
Maine	2,287	20	5,480	10	12,321	5
Maryland	1,431	26	4,071	24	13,377	3
Massachusetts	2,997	10	5,158	14	9,983	22
Michigan	1,526	24	3,214	32	8,022	35
Minnesota	4,345	1	7,117	1	13,749	1
Mississippi	433	42	2,207	40	7,656	38
Missouri	1,525	25	5,756	6	10,714	18
Montana	3,162	7	5,748	7	11,743	11
Nebraska	3,487	4	6,257	4	12,136	7
New Jersey	613	39	2,503	37	8,005	36
New Mexico	3,008	9	4,870	18	9,166	29
New York	1,249	29	3,396	29	11,075	16
North Carolina	2,960	11	5,630	8	12,247	6
North Dakota	945	37	1,780	42	3,892	42
Ohio	2,468	18	4,774	19	11,632	12
Oklahoma	1,177	31	3,029	33	8,061	34
Oregon	3,195	6	6,208	5	13,692	2
Pennsylvania	1,782	22	3,396	28	8,071	33
Rhode Island	2,673	15	4,663	22	11,379	13
South Carolina	453	41	3,272	30	9,253	27
Utah	4,163	2	6,491	2	11,367	14
Vermont	2,748	13	5,070	16	10,702	19
Virginia	1,196	30	4,669	21	9,628	24
West Virginia	3,563	3	6,286	3	12,352	4
Wisconsin	2,940	12	5,500	9	10,916	17
42 State Average*	\$2,043		\$4,315		\$10,006	

* Simple average.

Tax Year 2013 Individual Income Tax Burdens

Table 9: Tax Year 2013 Income Tax Burdens for Senior Single Filers

STATE	\$20,000		\$35,000		\$50,000		\$75,000	
	Tax	Rank	Tax	Rank	Tax	Rank	Tax	Rank
Alabama	\$79	5	\$596	4	\$828	21	\$1,553	28
Arizona	(25)	37	212	15	486	30	1,100	37
Arkansas	-	9	-	31	460	31	1,662	23
California	-	9	-	31	227	38	1,312	35
Colorado	-	9	-	31	318	35	1,478	30
Connecticut	-	9	25	29	839	20	2,300	16
Delaware	-	9	-	31	99	40	1,110	36
District of Columbia	-	9	395	8	960	17	2,206	18
Georgia	-	9	37	28	245	37	1,317	34
Hawaii	(51)	40	527	6	971	16	2,386	15
Idaho	(110)	41	125	23	1,092	14	2,564	9
Illinois	156	1	289	12	845	19	1,713	22
Indiana	142	2	727	2	1,486	4	2,489	12
Iowa	-	9	166	22	510	29	1,468	31
Kansas	-	9	212	16	902	18	1,903	21
Kentucky	-	9	454	7	787	24	1,444	32
Louisiana	14	8	104	25	279	36	844	40
Maine	-	9	41	27	1,016	15	2,612	8
Maryland	27	7	200	20	628	26	2,299	17
Massachusetts	-	9	642	3	1,429	5	2,533	11
Michigan	96	4	209	18	682	25	1,488	29
Minnesota	-	9	328	10	1,791	1	3,543	1
Mississippi	-	9	-	31	71	41	819	41
Missouri	-	9	211	17	523	27	1,626	24
Montana	-	9	116	24	1,259	7	2,999	4
Nebraska	-	9	201	19	1,496	3	3,283	3
New Jersey	-	9	-	31	215	39	526	42
New Mexico	(40)	39	-	31	1,179	11	2,452	13
New York	-	9	1	30	520	28	1,577	27
North Carolina	-	9	545	5	1,192	10	2,630	7
North Dakota	-	9	75	26	355	33	866	39
Ohio	124	3	177	21	801	23	1,909	20
Oklahoma	(40)	38	(27)	42	376	32	1,388	33
Oregon	-	9	794	1	1,275	6	2,725	6
Pennsylvania	62	6	347	9	814	22	1,585	26
Rhode Island	-	9	221	13	1,169	12	2,189	19
South Carolina	-	9	-	31	47	42	1,017	38
Utah	-	9	-	31	1,778	2	3,409	2
Vermont	(111)	42	218	14	1,095	13	2,560	10
Virginia	-	9	-	31	340	34	1,614	25
West Virginia	-	9	-	31	1,256	8	2,782	5
Wisconsin	-	9	302	11	1,237	9	2,437	14
42 State Average*	\$8		\$202		\$807		\$1,946	

* Simple average.

Analysis and Findings

Table 9 (contd): Tax Year 2013 Income Tax Burdens for Senior Single Filers

STATE	\$100,000		\$150,000	
	Tax	Rank	Tax	Rank
Alabama	\$1,860	29	\$3,352	39
Arizona	1,338	38	2,912	40
Arkansas	2,247	24	5,228	22
California	1,851	30	5,479	18
Colorado	1,846	31	3,836	37
Connecticut	3,132	11	5,968	13
Delaware	1,542	37	4,480	32
District of Columbia	2,872	17	6,285	9
Georgia	1,596	36	4,671	29
Hawaii	2,916	16	5,933	14
Idaho	3,146	10	6,128	11
Illinois	1,994	26	4,781	28
Indiana	2,959	14	5,117	23
Iowa	1,925	27	4,542	31
Kansas	3,168	9	5,345	21
Kentucky	2,807	20	5,047	24
Louisiana	1,160	39	2,724	41
Maine	3,240	7	6,502	6
Maryland	2,851	18	6,353	8
Massachusetts	3,075	12	5,415	20
Michigan	1,819	32	4,125	35
Minnesota	4,132	1	7,478	1
Mississippi	1,101	40	3,797	38
Missouri	2,121	25	6,105	12
Montana	3,588	4	6,574	4
Nebraska	3,851	3	6,822	3
New Jersey	800	42	4,195	34
New Mexico	2,846	19	4,938	25
New York	1,808	33	5,701	16
North Carolina	3,203	8	6,249	10
North Dakota	1,037	41	2,019	42
Ohio	2,429	23	5,476	19
Oklahoma	1,771	34	4,061	36
Oregon	3,336	6	6,836	2
Pennsylvania	1,890	28	4,201	33
Rhode Island	2,692	21	4,922	26
South Carolina	1,605	35	4,632	30
Utah	3,870	2	6,386	7
Vermont	3,032	13	5,904	15
Virginia	2,519	22	4,818	27
West Virginia	3,475	5	6,526	5
Wisconsin	2,942	15	5,661	17
42 State Average*	\$2,462		\$5,179	

* Simple average.

Comparison of Tax Year 2010 and Tax Year 2013 Results

The table beginning on the following page compares the results from our previous (tax year 2010) study with the results from our current (tax year 2013) study on a state-specific basis. Astute readers may notice that total net taxes often decline from the previous study – see our FAQ section for information regarding this phenomenon.

Analysis and Findings

Table 10: Comparison of Tax Year 2010 and Tax Year 2013 Rank and Net Tax, by State, Filing Status, and Income

[The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	ALABAMA				ARIZONA				ARKANSAS			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2010	2013	2010	2013	2010	2013	2010	2013	2010	2013	2010	2013
Single	\$10,000	4	5	386.4	*	22	31	16.9	*	25	19	0.0	*
Single	\$20,000	9	10	131.3	133.0	35	32	63.4	63.9	21	20	91.3	95.2
Single	\$35,000	24	21	99.5	101.1	40	39	58.2	58.9	22	20	100.8	102.3
Single	\$50,000	35	32	77.7	88.4	40	40	57.1	59.2	21	17	99.3	109.5
Single	\$75,000	37	37	69.7	70.7	41	41	55.6	59.8	20	13	103.2	109.6
Single	\$100,000	38	39	64.8	66.5	41	41	58.7	60.9	20	13	104.4	111.0
Single	\$150,000	39	40	62.1	62.4	40	41	61.7	62.1	29	13	91.7	111.5
Single	\$250,000	40	41	58.2	59.4	39	40	61.9	63.9	24	15	96.4	110.1
Married	\$20,000	5	1	*	*	28	23	*	*	15	8	*	*
Married	\$35,000	4	4	293.0	353.5	22	21	85.8	101.0	13	12	156.9	218.0
Married	\$50,000	7	8	141.5	144.8	37	36	54.7	56.1	17	16	105.0	114.9
Married	\$75,000	28	27	94.5	96.0	40	39	52.2	55.0	23	20	100.0	103.7
Married	\$100,000	31	32	85.2	87.2	40	40	52.2	55.6	22	17	103.4	110.0
Married	\$150,000	37	38	72.9	73.2	41	41	53.6	54.7	17	17	106.0	110.1
Married	\$250,000	39	40	64.0	65.2	41	41	57.3	59.1	18	15	103.9	109.8
Married	\$500,000	41	41	56.2	55.4	39	39	61.4	69.6	22	19	101.3	106.2
Married	\$1,000,000	41	41	54.5	50.7	39	39	64.4	63.3	37	18	68.9	106.7
HHouse	\$10,000	4	4	*	*	22	21	*	*	7	7	*	*
HHouse	\$20,000	6	5	590.1	*	30	28	NA	*	10	13	461.7	*
HHouse	\$35,000	11	9	131.8	143.8	37	35	46.7	48.9	14	14	126.5	135.2
HHouse	\$50,000	20	19	103.7	105.2	39	39	48.4	48.9	9	7	123.6	127.0
HHouse	\$75,000	33	34	78.2	80.0	40	40	50.2	52.7	21	9	105.8	118.6
HHouse	\$100,000	38	39	68.7	71.1	40	40	49.1	51.8	16	10	111.2	116.8
HHouse	\$150,000	38	40	65.2	65.4	41	41	51.8	51.7	22	14	102.5	114.8
HHouse	\$250,000	39	40	61.5	61.5	40	41	57.2	58.6	23	13	96.0	113.4
Sr-Married	\$20,000	#	#	*	*	34	36	*	*	#	#	*	*
Sr-Married	\$35,000	4	#	*	*	38	39	*	*	#	#	*	*
Sr-Married	\$50,000	5	4	295.2	426.3	20	18	76.4	31.1	30	24	0.0	0.0
Sr-Married	\$75,000	18	13	121.7	150.3	31	26	59.6	67.2	41	29	0.0	59.9
Sr-Married	\$100,000	22	21	95.6	96.2	30	32	54.7	57.4	42	28	9.9	63.5
Sr-Married	\$150,000	32	27	76.2	78.8	40	39	53.6	54.1	42	25	0.5	85.4
Sr-Married	\$250,000	37	39	66.6	65.7	39	41	60.0	57.0	42	21	30.3	103.1
Sr-Single	\$20,000	3	5	*	*	36	37	*	*	#	#	*	*
Sr-Single	\$35,000	6	4	205.5	295.5	25	15	83.8	105.2	37	31	0.0	0.0
Sr-Single	\$50,000	24	21	96.5	102.6	35	30	58.2	60.2	42	31	0.0	57.0
Sr-Single	\$75,000	28	28	77.9	79.8	37	37	56.4	56.5	42	23	0.0	85.4
Sr-Single	\$100,000	33	29	76.1	75.6	39	38	56.2	54.4	42	24	0.0	91.3
Sr-Single	\$150,000	37	39	70.2	64.7	38	40	61.0	56.2	42	22	0.8	100.9

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.

Rank not shown because 2/3 or more of states are tied with \$0 liability.

NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.

Result of 0.0 indicates no net state tax liability.

Tax Year 2013 Individual Income Tax Burdens

Table 10 (contd): Comparison of Tax Year 2010 and Tax Year 2013 Rank and Net Tax, by State, Filing Status, and Income
 [The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	CALIFORNIA				COLORADO				CONNECTICUT			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2010	2013	2010	2013	2010	2013	2010	2013	2010	2013	2010	2013
Single	\$10,000	25	19	0.0	*	21	19	25.6	*	25	39	0.0	*
Single	\$20,000	40	39	35.0	25.1	24	23	88.4	85.2	42	42	22.1	14.3
Single	\$35,000	39	40	65.5	54.3	30	32	86.8	86.5	32	34	86.3	77.1
Single	\$50,000	34	35	78.9	79.0	30	34	88.9	84.9	23	24	99.0	95.5
Single	\$75,000	25	22	97.2	102.8	33	34	82.8	85.5	17	26	108.1	100.2
Single	\$100,000	13	10	113.6	113.1	35	35	80.2	82.3	23	20	100.3	104.3
Single	\$150,000	4	7	129.9	124.3	36	36	78.3	79.2	27	20	92.5	104.5
Single	\$250,000	2	2	138.2	137.7	37	36	74.3	76.4	30	20	89.9	106.2
Married	\$20,000	15	8	*	*	15	8	*	*	15	38	*	*
Married	\$35,000	32	29	15.3	0.0	20	22	89.8	88.7	27	39	47.1	NA
Married	\$50,000	41	42	38.3	0.0	30	29	75.4	73.1	38	34	51.1	57.9
Married	\$75,000	39	41	52.9	27.9	32	32	84.4	87.0	12	17	116.9	106.9
Married	\$100,000	39	39	68.2	56.1	32	33	82.2	85.4	13	25	110.4	98.0
Married	\$150,000	22	31	100.1	86.7	35	35	79.7	80.5	18	12	105.0	115.0
Married	\$250,000	10	11	119.7	115.0	37	38	75.7	77.7	23	19	98.2	106.2
Married	\$500,000	2	4	139.6	132.8	36	36	73.3	76.5	30	18	88.5	106.3
Married	\$1,000,000	2	1	147.9	152.8	35	36	72.6	74.0	29	15	84.5	111.9
HHouse	\$10,000	7	7	*	*	7	7	*	*	7	37	*	*
HHouse	\$20,000	26	22	0.0	*	19	19	204.8	*	25	38	3.7	*
HHouse	\$35,000	42	42	25.9	0.0	27	26	84.2	85.5	40	41	31.4	14.4
HHouse	\$50,000	41	42	40.0	18.7	31	32	83.4	82.9	32	30	82.4	85.9
HHouse	\$75,000	39	39	65.9	53.4	31	32	84.9	87.6	23	30	101.0	89.7
HHouse	\$100,000	35	36	79.3	75.3	33	32	80.4	83.2	17	19	110.5	106.3
HHouse	\$150,000	17	27	109.1	98.5	35	35	78.2	79.3	24	18	99.1	108.4
HHouse	\$250,000	7	7	127.5	123.7	37	36	76.0	77.5	29	21	91.2	102.1
Sr-Married	\$20,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$35,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$50,000	30	24	0.0	0.0	30	24	0.0	0.0	29	24	0.7	0.0
Sr-Married	\$75,000	37	38	37.3	14.0	36	40	38.4	5.3	15	20	131.8	95.5
Sr-Married	\$100,000	37	38	40.3	36.2	35	34	44.9	50.6	10	14	147.3	132.0
Sr-Married	\$150,000	28	35	81.3	67.1	35	36	68.8	64.4	15	12	118.4	125.9
Sr-Married	\$250,000	8	20	123.5	106.9	36	37	73.1	77.4	23	15	99.3	111.1
Sr-Single	\$20,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Single	\$35,000	36	31	26.7	0.0	31	31	48.5	0.0	34	29	35.6	12.4
Sr-Single	\$50,000	36	38	49.1	28.2	32	35	66.5	39.4	20	20	110.5	104.1
Sr-Single	\$75,000	25	35	86.2	67.4	31	30	73.5	76.0	8	16	135.3	118.2
Sr-Single	\$100,000	23	30	99.5	75.2	34	31	71.4	75.0	14	11	119.7	127.2
Sr-Single	\$150,000	9	18	124.5	105.8	34	37	75.0	74.1	21	13	103.8	115.2

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.

Rank not shown because 2/3 or more of states are tied with \$0 liability.

NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.

Result of 0.0 indicates no net state tax liability.

Analysis and Findings

Table 10 (contd): Comparison of Tax Year 2010 and Tax Year 2013 Rank and Net Tax, by State, Filing Status, and Income

[The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	DELAWARE				DIST. OF COLUMBIA				GEORGIA			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2010	2013	2010	2013	2010	2013	2010	2013	2010	2013	2010	2013
Single	\$10,000	25	19	0.0	*	18	32	72.7	*	12	10	167.9	*
Single	\$20,000	26	21	84.9	87.3	15	15	118.4	120.8	11	11	126.9	130.8
Single	\$35,000	28	26	92.1	94.2	9	9	114.0	116.3	7	8	117.8	120.7
Single	\$50,000	29	23	92.3	95.9	14	7	110.3	115.5	19	8	102.4	115.4
Single	\$75,000	30	27	90.4	96.3	8	6	119.5	126.9	26	16	96.8	106.3
Single	\$100,000	24	25	98.1	99.5	6	3	124.0	129.4	26	21	94.2	104.0
Single	\$150,000	20	21	104.0	102.4	5	3	129.5	131.1	26	22	93.4	100.9
Single	\$250,000	21	22	104.7	104.6	8	5	126.3	131.6	29	23	90.3	97.6
Married	\$20,000	15	8	*	*	31	41	*	*	11	7	*	*
Married	\$35,000	35	29	0.0	0.0	30	35	26.3	NA	9	10	220.6	235.0
Married	\$50,000	26	25	85.8	90.4	9	11	135.6	140.4	12	14	129.6	126.0
Married	\$75,000	31	30	86.5	91.4	14	11	113.6	119.1	21	18	100.6	105.4
Married	\$100,000	30	28	89.7	93.7	12	6	114.6	123.6	26	20	97.1	107.3
Married	\$150,000	25	26	95.4	96.1	10	5	118.9	122.2	26	22	95.3	102.1
Married	\$250,000	22	21	99.9	100.4	9	3	120.7	126.9	28	24	92.3	98.6
Married	\$500,000	20	21	104.3	102.4	7	7	126.2	126.9	29	25	89.7	93.9
Married	\$1,000,000	18	21	106.4	105.3	8	6	128.7	129.1	26	25	88.7	93.8
HHouse	\$10,000	7	7	*	*	41	41	*	*	7	7	*	*
HHouse	\$20,000	26	22	0.0	*	39	39	NA	*	9	9	493.9	*
HHouse	\$35,000	21	23	104.9	104.3	15	18	120.1	111.5	13	10	129.1	139.3
HHouse	\$50,000	19	18	104.7	107.4	12	13	119.2	121.9	11	12	119.3	122.3
HHouse	\$75,000	27	24	96.9	101.2	8	5	123.1	128.5	26	21	98.3	107.7
HHouse	\$100,000	23	26	100.2	102.5	8	4	122.2	130.2	28	21	92.8	104.6
HHouse	\$150,000	19	21	105.2	103.8	5	3	128.4	131.1	27	22	92.3	100.6
HHouse	\$250,000	19	20	107.7	107.1	4	3	129.0	133.2	28	23	91.8	98.6
Sr-Married	\$20,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$35,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$50,000	30	24	0.0	0.0	12	5	137.2	375.2	22	22	64.9	2.6
Sr-Married	\$75,000	40	41	8.2	0.0	19	10	108.2	157.1	28	33	74.3	37.2
Sr-Married	\$100,000	41	40	25.2	28.4	23	19	94.4	119.5	40	33	26.7	53.3
Sr-Married	\$150,000	36	38	66.8	57.1	23	20	99.2	109.7	34	34	69.9	69.8
Sr-Married	\$250,000	29	30	84.6	91.3	14	9	120.3	120.1	31	31	81.3	90.4
Sr-Single	\$20,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Single	\$35,000	37	31	0.0	0.0	16	8	110.8	196.0	24	28	85.8	18.4
Sr-Single	\$50,000	39	40	42.1	12.3	23	17	97.4	119.1	31	37	68.4	30.4
Sr-Single	\$75,000	38	36	56.2	57.0	23	18	101.0	113.4	36	34	64.1	67.7
Sr-Single	\$100,000	35	37	70.6	62.6	19	17	112.1	116.7	36	36	65.1	64.8
Sr-Single	\$150,000	28	32	87.8	86.5	10	9	124.2	121.4	35	29	73.8	90.2

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.

Rank not shown because 2/3 or more of states are tied with \$0 liability.

NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.

Result of 0.0 indicates no net state tax liability.

Tax Year 2013 Individual Income Tax Burdens

Table 10 (contd): Comparison of Tax Year 2010 and Tax Year 2013 Rank and Net Tax, by State, Filing Status, and Income
 [The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	HAWAII				IDAHO				ILLINOIS			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2010	2013	2010	2013	2010	2013	2010	2013	2010	2013	2010	2013
Single	\$10,000	9	9	217.1	*	39	38	NA	*	6	3	341.6	*
Single	\$20,000	7	8	144.1	144.5	22	31	91.3	75.9	19	5	98.4	168.7
Single	\$35,000	5	5	140.5	142.1	6	11	118.5	113.9	34	7	72.8	124.2
Single	\$50,000	8	3	119.2	138.6	6	6	130.6	120.7	38	13	69.0	110.7
Single	\$75,000	10	7	117.5	125.1	5	5	128.3	127.2	39	24	66.6	102.5
Single	\$100,000	8	7	119.6	123.6	5	6	128.2	124.9	40	27	61.5	97.4
Single	\$150,000	8	8	121.9	122.5	7	9	127.7	122.3	41	28	56.3	91.7
Single	\$250,000	9	6	124.8	131.4	10	9	123.6	119.2	42	30	54.4	86.9
Married	\$20,000	10	20	*	*	39	28	*	*	4	22	*	*
Married	\$35,000	6	6	248.9	288.2	31	36	15.8	NA	12	7	158.9	288.1
Married	\$50,000	4	5	149.1	151.0	31	33	73.3	58.2	23	6	88.4	150.4
Married	\$75,000	9	8	119.4	126.3	16	21	110.0	102.6	34	7	77.9	126.8
Married	\$100,000	9	5	119.1	125.8	11	13	117.4	113.2	36	14	72.0	112.6
Married	\$150,000	9	9	120.2	121.5	8	11	121.8	116.1	40	21	63.0	102.4
Married	\$250,000	6	5	123.4	125.7	7	10	121.8	116.4	40	29	58.9	92.4
Married	\$500,000	8	6	126.2	128.8	11	11	121.3	117.3	42	30	53.1	86.0
Married	\$1,000,000	4	5	140.8	130.9	10	11	121.4	117.0	42	30	50.7	81.5
HHouse	\$10,000	23	22	*	*	27	28	*	*	6	20	*	*
HHouse	\$20,000	8	8	538.8	*	28	30	NA	*	12	6	397.1	*
HHouse	\$35,000	4	6	144.7	152.4	31	31	81.4	69.6	25	4	88.1	153.1
HHouse	\$50,000	4	4	140.1	141.7	21	25	103.2	97.0	34	9	73.5	124.7
HHouse	\$75,000	11	6	117.4	123.8	10	11	118.7	116.8	38	20	69.8	109.4
HHouse	\$100,000	14	7	114.0	119.9	10	9	119.1	117.8	39	23	68.1	104.3
HHouse	\$150,000	10	8	117.7	118.2	8	9	122.0	116.9	40	25	60.5	99.3
HHouse	\$250,000	9	6	122.3	124.7	8	10	122.8	118.1	41	30	55.3	88.5
Sr-Married	\$20,000	40	41	*	*	40	42	*	*	#	#	*	*
Sr-Married	\$35,000	39	41	*	*	42	42	*	*	5	4	*	*
Sr-Married	\$50,000	7	8	221.9	258.1	42	42	NA	-199.7	10	6	148.2	308.0
Sr-Married	\$75,000	5	6	155.4	176.3	22	22	103.8	89.4	32	23	57.8	86.9
Sr-Married	\$100,000	20	17	117.0	121.0	15	16	135.7	129.5	33	23	46.3	84.5
Sr-Married	\$150,000	16	15	118.1	117.8	8	11	131.6	126.4	39	26	56.0	81.7
Sr-Married	\$250,000	7	8	125.8	121.0	5	10	131.2	118.9	41	32	52.4	89.6
Sr-Single	\$20,000	38	40	*	*	41	41	*	*	5	1	*	*
Sr-Single	\$35,000	5	6	213.5	261.4	15	23	110.9	62.0	21	12	101.0	143.1
Sr-Single	\$50,000	15	16	123.1	120.4	10	14	136.2	135.4	30	19	69.2	104.8
Sr-Single	\$75,000	15	15	124.3	122.6	9	9	135.0	131.8	39	22	53.6	88.0
Sr-Single	\$100,000	12	16	121.9	118.4	7	10	134.8	127.8	38	26	56.5	81.0
Sr-Single	\$150,000	11	14	124.0	114.5	4	11	132.2	118.3	41	28	52.0	92.3

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.

Rank not shown because 2/3 or more of states are tied with \$0 liability.

NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.

Result of 0.0 indicates no net state tax liability.

Analysis and Findings

Table 10 (contd): Comparison of Tax Year 2010 and Tax Year 2013 Rank and Net Tax, by State, Filing Status, and Income

[The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	INDIANA				IOWA				KANSAS			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2010	2013	2010	2013	2010	2013	2010	2013	2010	2013	2010	2013
Single	\$10,000	2	2	562.9	*	10	15	204.6	*	13	16	164.1	*
Single	\$20,000	5	4	152.6	175.8	13	16	122.2	117.8	20	24	93.6	82.9
Single	\$35,000	16	6	110.1	125.9	12	14	112.1	111.0	19	31	105.3	87.5
Single	\$50,000	18	12	103.4	111.1	16	19	104.7	109.0	22	33	99.1	87.4
Single	\$75,000	24	19	97.7	103.3	21	23	103.2	102.7	18	30	106.9	87.7
Single	\$100,000	29	26	89.8	99.0	21	19	104.2	104.4	17	31	106.6	86.3
Single	\$150,000	32	27	82.1	92.8	17	19	107.5	107.4	19	32	105.7	84.0
Single	\$250,000	32	31	79.5	86.6	19	18	106.4	107.0	22	32	101.9	81.1
Married	\$20,000	2	5	*	*	3	31	*	*	37	35	*	*
Married	\$35,000	7	5	234.2	336.9	10	13	210.5	179.5	33	28	14.9	13.4
Married	\$50,000	11	4	132.9	152.4	6	9	143.0	143.0	22	28	91.6	76.2
Married	\$75,000	13	5	114.4	130.4	10	12	119.3	119.1	22	31	100.3	89.1
Married	\$100,000	20	11	105.0	115.2	10	9	118.7	118.5	21	31	104.2	88.8
Married	\$150,000	28	20	91.8	104.6	14	16	111.3	110.8	19	30	104.8	86.7
Married	\$250,000	31	27	85.8	93.3	17	16	108.8	109.4	19	33	102.1	82.9
Married	\$500,000	33	31	77.6	85.9	21	22	102.2	101.9	23	32	101.0	79.4
Married	\$1,000,000	33	31	74.2	81.0	22	23	101.7	96.7	23	34	100.7	77.9
HHouse	\$10,000	21	5	*	*	30	33	*	*	39	35	*	*
HHouse	\$20,000	7	4	557.4	*	14	27	299.3	*	37	36	NA	*
HHouse	\$35,000	12	3	131.0	154.2	10	15	134.4	134.7	28	29	83.2	72.1
HHouse	\$50,000	13	10	109.0	124.1	10	11	122.8	122.8	17	31	105.9	84.2
HHouse	\$75,000	22	15	101.4	111.8	9	8	119.6	119.8	18	31	107.6	89.4
HHouse	\$100,000	24	20	98.5	106.0	13	13	114.4	115.0	20	30	106.8	87.8
HHouse	\$150,000	30	24	87.9	100.0	12	12	115.5	115.8	18	31	105.9	85.7
HHouse	\$250,000	30	29	86.4	88.9	17	19	109.3	109.5	20	31	103.3	82.1
Sr-Married	\$20,000	36	40	*	*	#	#	*	*	42	#	*	*
Sr-Married	\$35,000	1	1	*	*	#	#	*	*	41	#	*	*
Sr-Married	\$50,000	2	1	386.6	706.3	30	24	0.0	0.0	9	24	155.8	0.0
Sr-Married	\$75,000	11	5	142.2	194.5	26	28	82.5	64.2	21	21	104.7	91.1
Sr-Married	\$100,000	16	8	135.0	149.2	24	27	81.1	65.8	3	5	182.9	160.9
Sr-Married	\$150,000	22	17	99.4	116.2	27	31	84.9	75.7	4	13	141.8	121.0
Sr-Married	\$250,000	28	23	85.1	96.3	26	28	95.3	91.8	10	26	122.3	95.5
Sr-Single	\$20,000	1	2	*	*	#	#	*	*	40	#	*	*
Sr-Single	\$35,000	3	2	225.3	360.4	22	22	94.7	82.4	12	16	128.0	105.1
Sr-Single	\$50,000	7	4	138.1	184.2	29	29	75.8	63.2	21	18	102.2	111.8
Sr-Single	\$75,000	19	12	109.6	127.9	27	31	81.8	75.4	20	21	108.9	97.8
Sr-Single	\$100,000	22	14	100.0	120.2	25	27	93.4	78.2	5	9	140.7	128.7
Sr-Single	\$150,000	29	23	87.6	98.8	22	31	100.4	87.7	8	21	127.3	103.2

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.

Rank not shown because 2/3 or more of states are tied with \$0 liability.

NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.

Result of 0.0 indicates no net state tax liability.

Tax Year 2013 Individual Income Tax Burdens

Table 10 (contd): Comparison of Tax Year 2010 and Tax Year 2013 Rank and Net Tax, by State, Filing Status, and Income
 [The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	KENTUCKY				LOUISIANA				MAINE			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2010	2013	2010	2013	2010	2013	2010	2013	2010	2013	2010	2013
Single	\$10,000	15	11	151.7	*	16	12	147.1	*	25	19	0.0	*
Single	\$20,000	3	3	185.5	193.9	31	27	76.3	79.6	32	35	75.1	53.9
Single	\$35,000	3	3	150.0	155.0	37	35	68.3	70.4	8	24	114.2	98.7
Single	\$50,000	4	5	137.1	132.8	39	38	64.6	66.2	3	9	138.6	115.0
Single	\$75,000	4	8	130.0	121.2	40	40	59.5	62.7	2	4	138.1	127.7
Single	\$100,000	7	8	123.7	122.7	39	40	64.5	66.0	2	4	139.3	129.3
Single	\$150,000	12	6	117.1	126.0	38	39	65.8	66.4	2	4	138.3	128.4
Single	\$250,000	12	11	113.2	112.7	38	39	64.5	65.7	3	7	135.2	126.8
Married	\$20,000	9	3	*	*	8	21	*	*	15	8	*	*
Married	\$35,000	1	1	378.9	425.8	14	15	134.2	158.8	24	29	59.5	0.0
Married	\$50,000	2	3	186.8	178.7	24	24	87.1	91.1	27	31	85.4	62.7
Married	\$75,000	2	2	155.7	149.1	35	35	76.0	77.0	8	28	120.4	92.5
Married	\$100,000	2	3	143.6	135.3	37	36	71.2	73.6	5	16	130.9	110.1
Married	\$150,000	5	4	130.5	124.0	39	40	65.1	66.4	2	10	134.2	120.9
Married	\$250,000	8	13	121.2	114.4	38	39	66.3	67.5	2	6	133.6	122.9
Married	\$500,000	13	14	113.1	112.7	38	40	61.5	62.0	3	5	133.1	128.9
Married	\$1,000,000	19	22	105.9	101.4	40	40	61.0	59.2	5	7	132.8	126.6
HHouse	\$10,000	3	3	*	*	24	23	*	*	7	7	*	*
HHouse	\$20,000	1	1	1,146.3	*	16	15	281.4	*	24	22	3.9	*
HHouse	\$35,000	1	1	193.8	211.3	26	25	84.9	91.1	29	32	82.7	61.8
HHouse	\$50,000	3	3	161.7	163.9	33	34	74.7	76.9	18	28	105.2	88.4
HHouse	\$75,000	2	3	139.7	141.0	36	36	73.7	76.0	4	12	132.4	116.0
HHouse	\$100,000	3	3	133.6	132.4	37	37	72.1	74.3	2	6	135.2	122.7
HHouse	\$150,000	7	2	124.0	132.5	37	38	71.2	71.7	2	6	136.3	125.0
HHouse	\$250,000	12	16	116.7	112.1	38	39	67.9	68.9	2	5	134.8	125.4
Sr-Married	\$20,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$35,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$50,000	21	13	71.1	134.8	25	16	47.9	38.3	24	24	61.7	0.0
Sr-Married	\$75,000	25	18	82.6	112.2	38	34	34.2	34.4	24	24	102.0	83.6
Sr-Married	\$100,000	34	36	45.9	47.5	31	35	48.1	47.8	11	20	143.2	111.9
Sr-Married	\$150,000	26	23	92.6	99.7	41	41	48.0	48.4	5	10	140.8	127.0
Sr-Married	\$250,000	21	25	99.8	96.1	40	40	56.0	58.2	3	5	140.7	123.1
Sr-Single	\$20,000	#	#	*	*	#	8	*	*	#	#	*	*
Sr-Single	\$35,000	11	7	135.9	225.2	30	25	52.9	51.8	23	27	93.0	20.4
Sr-Single	\$50,000	27	24	80.0	97.6	37	36	47.5	34.6	14	15	129.3	125.9
Sr-Single	\$75,000	33	32	70.3	74.2	40	40	47.0	43.4	5	8	138.9	134.2
Sr-Single	\$100,000	28	20	88.4	114.0	40	39	50.2	47.1	2	7	146.2	131.6
Sr-Single	\$150,000	27	24	89.5	97.4	40	41	58.0	52.6	2	6	143.0	125.5

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.

Rank not shown because 2/3 or more of states are tied with \$0 liability.

NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.

Result of 0.0 indicates no net state tax liability.

Analysis and Findings

Table 10 (contd): Comparison of Tax Year 2010 and Tax Year 2013 Rank and Net Tax, by State, Filing Status, and Income

[The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	MARYLAND				MASSACHUSETTS				MICHIGAN			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2010	2013	2010	2013	2010	2013	2010	2013	2010	2013	2010	2013
Single	\$10,000	17	19	82.0	*	11	14	200.1	*	8	8	295.7	*
Single	\$20,000	2	1	203.6	210.2	8	9	135.8	138.6	10	12	129.8	128.1
Single	\$35,000	1	1	169.9	174.2	15	12	111.1	112.8	23	23	100.4	99.4
Single	\$50,000	2	1	145.6	161.7	15	20	110.3	105.4	27	29	96.6	90.3
Single	\$75,000	3	2	134.8	141.7	14	21	110.4	102.8	27	32	94.6	86.4
Single	\$100,000	3	2	131.3	135.3	22	23	103.5	101.2	32	32	87.6	84.2
Single	\$150,000	3	2	130.1	133.4	23	24	96.3	96.7	34	35	80.7	79.8
Single	\$250,000	5	4	128.1	133.2	25	27	94.3	91.3	34	37	78.3	74.7
Married	\$20,000	36	37	*	*	32	34	*	*	29	27	*	*
Married	\$35,000	35	29	0.0	0.0	21	23	89.0	84.1	23	14	79.2	176.4
Married	\$50,000	3	2	172.1	179.1	16	17	105.4	108.7	18	18	103.9	104.7
Married	\$75,000	3	3	138.1	146.2	18	16	108.0	109.2	24	22	99.6	99.0
Married	\$100,000	4	2	134.1	141.9	17	22	107.1	103.9	28	30	95.5	91.2
Married	\$150,000	3	2	130.6	132.7	23	25	99.4	101.2	32	32	86.1	86.2
Married	\$250,000	3	2	133.3	141.8	24	26	97.6	94.3	34	36	82.5	78.6
Married	\$500,000	5	3	129.1	135.5	26	29	91.0	89.5	35	37	75.7	73.5
Married	\$1,000,000	7	4	129.7	136.5	27	28	88.2	85.6	34	37	72.9	69.8
HHouse	\$10,000	37	37	*	*	34	34	*	*	35	30	*	*
HHouse	\$20,000	35	35	NA	*	31	31	NA	*	29	12	NA	*
HHouse	\$35,000	3	7	163.0	150.8	20	21	105.1	105.7	17	17	108.6	114.9
HHouse	\$50,000	2	1	163.7	167.8	22	21	102.3	103.9	26	24	97.4	97.2
HHouse	\$75,000	3	2	139.6	145.7	19	22	106.6	104.0	28	28	95.6	92.1
HHouse	\$100,000	5	2	131.6	137.7	19	25	108.1	102.6	27	29	94.7	88.7
HHouse	\$150,000	4	4	128.8	131.0	23	23	99.6	100.2	32	32	85.3	84.8
HHouse	\$250,000	3	2	130.4	137.1	25	28	94.2	92.1	34	37	78.9	76.5
Sr-Married	\$20,000	#	#	*	*	#	#	*	*	35	#	*	*
Sr-Married	\$35,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$50,000	14	17	128.6	31.4	4	3	339.5	473.4	16	10	99.4	199.1
Sr-Married	\$75,000	20	25	104.8	79.1	8	7	147.1	175.7	29	27	65.2	66.6
Sr-Married	\$100,000	28	26	58.6	70.0	8	10	151.1	146.7	29	24	55.3	74.7
Sr-Married	\$150,000	20	24	107.1	94.3	18	14	113.8	119.5	33	32	75.7	74.5
Sr-Married	\$250,000	9	3	123.3	133.7	24	22	98.5	99.8	35	35	73.2	80.2
Sr-Single	\$20,000	#	7	*	*	#	#	*	*	#	4	*	*
Sr-Single	\$35,000	8	20	175.7	99.0	2	3	230.1	318.4	17	18	108.7	103.7
Sr-Single	\$50,000	22	26	101.0	77.8	4	5	153.4	177.2	25	25	87.5	84.6
Sr-Single	\$75,000	17	17	120.4	118.1	12	11	128.4	130.2	32	29	71.6	76.5
Sr-Single	\$100,000	18	18	113.4	115.8	16	12	118.3	124.9	32	32	78.0	73.9
Sr-Single	\$150,000	12	8	123.5	122.7	20	20	104.7	104.6	36	35	73.2	79.7

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.

Rank not shown because 2/3 or more of states are tied with \$0 liability.

NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.

Result of 0.0 indicates no net state tax liability.

Tax Year 2013 Individual Income Tax Burdens

Table 10 (contd): Comparison of Tax Year 2010 and Tax Year 2013 Rank and Net Tax, by State, Filing Status, and Income
 [The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	MINNESOTA				MISSISSIPPI				MISSOURI			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2010	2013	2010	2013	2010	2013	2010	2013	2010	2013	2010	2013
Single	\$10,000	38	40	NA	*	19	17	66.2	*	20	18	52.0	*
Single	\$20,000	18	19	102.2	98.4	30	28	77.3	79.3	28	30	81.9	76.3
Single	\$35,000	21	22	102.9	100.0	31	29	86.3	88.4	29	30	89.3	88.3
Single	\$50,000	10	17	116.6	109.5	32	31	81.9	88.6	31	30	85.1	90.0
Single	\$75,000	12	9	116.0	117.8	35	35	81.5	83.0	31	29	86.2	89.6
Single	\$100,000	10	9	116.7	116.9	34	34	81.9	82.3	31	28	88.3	89.9
Single	\$150,000	9	10	120.7	120.6	33	33	81.8	81.9	28	29	91.8	90.4
Single	\$250,000	11	3	120.6	134.1	33	34	79.1	80.2	28	26	90.7	91.4
Married	\$20,000	42	38	*	*	14	8	*	*	13	8	*	*
Married	\$35,000	41	42	NA	NA	19	17	115.0	141.6	15	16	133.2	153.6
Married	\$50,000	25	23	87.1	92.6	28	26	83.5	87.6	20	20	99.8	99.9
Married	\$75,000	19	19	106.6	105.1	33	34	79.1	79.0	27	26	94.6	96.2
Married	\$100,000	14	15	109.4	110.1	33	34	82.0	83.5	29	29	90.2	92.4
Married	\$150,000	15	15	111.1	111.5	34	33	82.1	82.4	30	29	86.8	88.1
Married	\$250,000	13	8	115.6	118.3	35	34	80.3	81.0	29	30	87.7	89.4
Married	\$500,000	12	2	118.7	140.9	32	35	78.8	77.5	28	27	90.0	89.6
Married	\$1,000,000	11	3	120.4	150.0	31	32	78.4	78.4	24	27	90.9	90.8
HHouse	\$10,000	38	37	*	*	7	7	*	*	7	7	*	*
HHouse	\$20,000	40	40	NA	*	17	16	250.7	*	18	18	213.4	*
HHouse	\$35,000	24	28	89.8	74.9	23	24	90.0	96.9	22	22	99.1	104.7
HHouse	\$50,000	24	23	100.6	97.9	29	27	89.5	92.0	27	26	94.7	94.7
HHouse	\$75,000	12	14	115.8	114.6	32	33	83.7	84.6	30	27	90.3	92.4
HHouse	\$100,000	12	12	114.5	115.1	32	33	82.3	82.8	29	28	89.8	91.4
HHouse	\$150,000	13	13	114.9	115.3	34	34	81.8	81.6	26	28	92.8	91.4
HHouse	\$250,000	11	8	119.1	122.2	33	33	80.8	81.5	27	27	92.7	93.1
Sr-Married	\$20,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$35,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$50,000	13	12	136.6	136.5	23	24	63.1	0.0	28	15	4.9	38.4
Sr-Married	\$75,000	2	1	203.6	232.2	27	39	81.9	11.8	23	31	103.4	41.1
Sr-Married	\$100,000	1	1	202.8	212.7	25	42	78.9	21.2	21	25	103.9	74.7
Sr-Married	\$150,000	1	1	158.8	164.9	29	40	81.2	51.1	11	6	126.7	133.4
Sr-Married	\$250,000	1	1	141.9	137.4	30	38	82.6	76.5	20	18	108.6	107.1
Sr-Single	\$20,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Single	\$35,000	9	10	159.4	162.7	20	31	102.4	0.0	33	17	38.3	104.6
Sr-Single	\$50,000	2	1	196.6	222.0	28	41	77.0	8.8	17	27	117.6	64.8
Sr-Single	\$75,000	1	1	175.5	182.1	26	41	82.2	42.1	18	24	113.9	83.6
Sr-Single	\$100,000	1	1	152.6	167.8	30	40	84.2	44.7	13	25	120.0	86.2
Sr-Single	\$150,000	1	1	144.3	144.4	30	38	83.6	73.3	17	12	116.7	117.9

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.

Rank not shown because 2/3 or more of states are tied with \$0 liability.

NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.

Result of 0.0 indicates no net state tax liability.

Analysis and Findings

Table 10 (contd): Comparison of Tax Year 2010 and Tax Year 2013 Rank and Net Tax, by State, Filing Status, and Income

[The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	MONTANA				NEBRASKA				NEW JERSEY			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2010	2013	2010	2013	2010	2013	2010	2013	2010	2013	2010	2013
Single	\$10,000	14	13	152.8	*	37	34	NA	*	40	37	NA	*
Single	\$20,000	27	26	84.8	80.7	34	33	65.9	61.8	37	36	48.6	50.2
Single	\$35,000	18	19	107.9	106.0	33	33	80.8	77.9	41	41	38.5	39.5
Single	\$50,000	25	14	97.2	110.0	20	25	101.1	94.6	41	41	55.6	53.5
Single	\$75,000	22	17	102.1	105.3	19	15	105.8	107.2	38	38	67.7	69.1
Single	\$100,000	18	16	106.0	107.3	16	15	107.4	109.1	37	37	76.6	77.1
Single	\$150,000	16	16	108.4	108.4	15	15	108.5	109.2	31	30	85.2	86.1
Single	\$250,000	20	16	104.7	108.4	13	14	110.5	110.8	23	24	97.0	94.2
Married	\$20,000	12	6	*	*	30	30	*	*	38	36	*	*
Married	\$35,000	16	18	121.5	136.0	34	33	12.8	NA	38	37	NA	NA
Married	\$50,000	21	22	96.6	95.0	34	35	60.2	57.2	39	38	50.3	51.9
Married	\$75,000	26	24	98.1	96.7	30	33	87.5	83.9	41	40	45.9	47.2
Married	\$100,000	24	24	100.2	100.0	25	26	99.2	97.5	41	41	51.7	52.4
Married	\$150,000	21	24	101.1	101.2	20	19	104.3	105.5	38	39	66.6	69.6
Married	\$250,000	20	20	101.6	105.1	15	17	111.3	108.0	30	32	86.0	83.7
Married	\$500,000	19	20	104.3	105.7	9	9	125.3	119.1	24	24	95.7	94.6
Married	\$1,000,000	20	19	105.8	105.8	14	14	109.3	112.3	13	12	118.9	116.9
HHouse	\$10,000	5	6	*	*	32	31	*	*	36	36	*	*
HHouse	\$20,000	13	14	389.7	*	34	33	NA	*	38	37	NA	*
HHouse	\$35,000	18	19	107.7	110.3	35	33	60.7	55.3	38	38	43.3	38.1
HHouse	\$50,000	14	16	109.0	107.9	35	35	73.3	71.4	40	40	40.5	41.4
HHouse	\$75,000	17	19	108.0	109.7	25	26	99.1	96.8	41	41	40.4	39.8
HHouse	\$100,000	18	17	108.9	110.3	22	24	101.3	103.1	41	41	48.9	47.8
HHouse	\$150,000	16	17	110.1	110.3	20	19	105.1	105.9	39	39	65.1	66.2
HHouse	\$250,000	18	17	107.9	110.6	10	9	121.8	121.9	32	34	82.0	79.8
Sr-Married	\$20,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$35,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$50,000	19	20	77.1	22.3	18	23	80.2	2.2	30	24	0.0	0.0
Sr-Married	\$75,000	3	4	187.7	198.3	9	11	145.3	153.9	39	36	25.6	27.5
Sr-Married	\$100,000	9	7	150.3	154.8	5	4	170.9	170.7	39	39	29.3	30.0
Sr-Married	\$150,000	9	7	131.0	133.2	6	4	140.0	145.0	38	37	58.9	58.0
Sr-Married	\$250,000	13	11	120.4	117.4	6	7	127.2	121.3	32	36	80.7	80.0
Sr-Single	\$20,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Single	\$35,000	26	24	70.4	57.4	19	19	102.8	99.7	37	31	0.0	0.0
Sr-Single	\$50,000	5	7	145.8	156.1	3	3	165.0	185.5	40	39	23.6	26.6
Sr-Single	\$75,000	4	4	147.0	154.1	3	3	157.9	168.7	41	42	28.4	27.0
Sr-Single	\$100,000	8	4	134.7	145.7	4	3	140.8	156.4	41	42	41.8	32.5
Sr-Single	\$150,000	7	4	127.4	126.9	6	3	130.0	131.7	32	34	81.4	81.0

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.

Rank not shown because 2/3 or more of states are tied with \$0 liability.

NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.

Result of 0.0 indicates no net state tax liability.

Tax Year 2013 Individual Income Tax Burdens

Table 10 (contd): Comparison of Tax Year 2010 and Tax Year 2013 Rank and Net Tax, by State, Filing Status, and Income
 [The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	NEW MEXICO				NEW YORK				NORTH CAROLINA			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2010	2013	2010	2013	2010	2013	2010	2013	2010	2013	2010	2013
Single	\$10,000	41	41	NA	*	24	36	2.9	*	5	6	374.8	*
Single	\$20,000	41	40	25.8	24.3	25	22	87.1	86.7	4	6	160.2	165.2
Single	\$35,000	36	36	69.3	68.9	17	17	108.0	106.7	4	4	141.9	145.4
Single	\$50,000	33	36	79.9	76.8	9	16	119.1	109.8	5	4	133.3	137.4
Single	\$75,000	36	36	78.9	81.9	9	11	117.6	113.9	6	3	127.3	130.5
Single	\$100,000	36	36	79.4	80.9	12	11	114.6	111.8	4	5	128.8	129.3
Single	\$150,000	35	34	79.6	79.8	11	11	119.6	117.9	6	5	128.6	127.2
Single	\$250,000	35	35	77.9	78.6	4	10	129.2	116.2	6	8	127.1	124.4
Married	\$20,000	35	33	*	*	41	42	*	*	26	26	*	*
Married	\$35,000	39	38	NA	NA	42	41	NA	NA	11	11	183.7	221.7
Married	\$50,000	40	40	40.7	39.8	36	32	56.2	58.4	10	10	135.0	141.0
Married	\$75,000	36	36	73.4	72.9	29	29	94.0	91.6	5	4	127.6	131.7
Married	\$100,000	34	35	77.1	78.2	19	23	105.2	100.1	7	4	124.7	130.0
Married	\$150,000	36	36	78.5	78.4	7	7	127.8	121.8	4	3	130.6	130.0
Married	\$250,000	36	37	78.5	78.5	12	7	117.1	119.3	5	4	128.4	126.5
Married	\$500,000	34	33	77.2	79.1	10	12	124.1	114.0	6	8	126.6	124.3
Married	\$1,000,000	32	33	76.9	78.2	3	17	145.7	109.7	9	8	125.5	124.6
HHouse	\$10,000	33	32	*	*	42	42	*	*	28	26	*	*
HHouse	\$20,000	36	34	NA	*	41	41	NA	*	11	11	442.9	*
HHouse	\$35,000	41	39	30.9	24.9	33	34	65.2	50.2	5	5	143.1	152.6
HHouse	\$50,000	38	37	61.9	61.5	28	29	89.9	87.6	6	5	135.6	139.1
HHouse	\$75,000	34	35	76.6	77.8	16	23	110.2	103.6	6	4	127.3	130.3
HHouse	\$100,000	36	35	76.2	77.8	11	15	115.2	113.3	6	5	125.9	129.5
HHouse	\$150,000	36	36	77.5	77.2	9	10	120.1	116.5	6	5	127.9	126.6
HHouse	\$250,000	35	35	78.3	78.6	13	11	115.8	115.4	5	4	128.7	125.6
Sr-Married	\$20,000	38	38	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$35,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$50,000	30	24	0.0	0.0	27	24	8.1	0.0	8	7	219.6	281.4
Sr-Married	\$75,000	12	12	140.3	152.4	33	35	51.0	32.6	7	8	147.6	170.9
Sr-Married	\$100,000	12	9	141.4	147.2	36	29	40.7	61.1	13	11	140.7	144.9
Sr-Married	\$150,000	19	18	109.2	112.9	24	29	93.7	78.7	10	8	128.1	130.5
Sr-Married	\$250,000	27	29	95.0	91.6	19	16	108.8	110.7	4	6	131.4	122.4
Sr-Single	\$20,000	39	39	*	*	#	#	*	*	#	#	*	*
Sr-Single	\$35,000	42	31	NA	0.0	28	30	67.5	0.5	7	5	204.0	270.2
Sr-Single	\$50,000	11	11	135.4	146.1	26	28	85.6	64.5	8	10	137.6	147.8
Sr-Single	\$75,000	16	13	121.4	126.0	29	27	77.8	81.1	10	7	131.0	135.2
Sr-Single	\$100,000	21	19	104.9	115.6	26	33	91.5	73.4	9	8	128.0	130.1
Sr-Single	\$150,000	26	25	95.8	95.3	25	16	96.8	110.1	5	10	130.4	120.6

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.

Rank not shown because 2/3 or more of states are tied with \$0 liability.

NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.

Result of 0.0 indicates no net state tax liability.

Analysis and Findings

Table 10 (contd): Comparison of Tax Year 2010 and Tax Year 2013 Rank and Net Tax, by State, Filing Status, and Income

[The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	NORTH DAKOTA				OHIO				OKLAHOMA			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2010	2013	2010	2013	2010	2013	2010	2013	2010	2013	2010	2013
Single	\$10,000	23	19	10.2	*	7	7	305.9	*	36	35	NA	*
Single	\$20,000	39	41	35.1	22.4	12	14	126.5	121.0	29	29	81.5	77.5
Single	\$35,000	42	42	34.5	22.8	11	15	113.0	107.8	25	27	96.6	93.6
Single	\$50,000	42	42	38.5	23.3	11	22	116.3	103.3	28	27	96.5	93.5
Single	\$75,000	42	42	43.3	29.7	7	18	121.8	105.1	29	28	92.2	90.2
Single	\$100,000	42	42	47.3	31.3	9	18	118.4	106.4	28	30	90.0	87.3
Single	\$150,000	42	42	51.9	33.8	10	14	120.1	109.3	30	31	88.0	84.5
Single	\$250,000	41	42	55.9	37.3	7	12	126.6	111.6	31	33	81.6	80.8
Married	\$20,000	15	8	*	*	1	4	*	*	34	29	*	*
Married	\$35,000	28	26	35.7	23.4	5	9	279.6	269.8	26	24	52.5	47.0
Married	\$50,000	42	41	29.9	19.3	8	12	139.5	137.4	29	27	81.6	79.7
Married	\$75,000	42	42	33.8	22.3	4	6	136.4	130.2	25	23	99.2	97.9
Married	\$100,000	42	42	37.5	24.1	3	7	136.2	123.1	27	27	96.2	94.8
Married	\$150,000	42	42	40.1	28.7	6	6	129.9	122.1	27	28	93.5	89.8
Married	\$250,000	42	42	50.3	33.4	4	9	132.9	117.4	32	31	84.8	83.8
Married	\$500,000	40	42	59.6	40.7	4	10	132.8	118.7	31	34	82.0	77.8
Married	\$1,000,000	38	42	66.0	46.3	6	10	132.6	117.3	30	35	81.3	76.1
HHouse	\$10,000	7	7	*	*	1	1	*	*	31	29	*	*
HHouse	\$20,000	22	21	81.4	*	3	10	713.9	*	33	32	NA	*
HHouse	\$35,000	39	40	33.5	22.5	7	11	139.6	139.3	32	30	72.4	70.2
HHouse	\$50,000	42	41	33.2	21.9	7	14	124.6	118.7	30	33	84.2	81.8
HHouse	\$75,000	42	42	38.3	24.9	5	10	128.7	117.0	29	29	91.2	89.7
HHouse	\$100,000	42	42	42.7	27.8	4	11	132.0	115.4	30	31	89.6	87.3
HHouse	\$150,000	42	42	47.2	30.4	3	7	129.0	118.3	31	33	87.6	83.8
HHouse	\$250,000	42	42	52.7	35.1	6	12	128.5	115.4	31	32	83.3	81.7
Sr-Married	\$20,000	#	#	*	*	1	1	*	*	36	37	*	*
Sr-Married	\$35,000	#	#	*	*	2	2	*	*	40	40	*	*
Sr-Married	\$50,000	26	21	47.0	9.4	6	9	238.0	230.9	41	41	NA	-69.5
Sr-Married	\$75,000	30	30	64.0	48.1	17	17	122.3	118.2	34	37	44.2	14.7
Sr-Married	\$100,000	26	37	70.3	46.3	18	18	130.9	120.8	27	31	61.2	57.6
Sr-Married	\$150,000	37	42	62.5	41.3	13	19	122.3	110.6	31	33	76.5	70.2
Sr-Married	\$250,000	38	42	60.9	38.9	11	12	121.7	116.2	33	34	80.0	80.6
Sr-Single	\$20,000	#	#	*	*	2	3	*	*	37	38	*	*
Sr-Single	\$35,000	29	26	54.8	37.1	13	21	117.3	88.0	32	42	44.5	-13.5
Sr-Single	\$50,000	34	33	60.4	44.0	19	23	114.3	99.3	33	32	62.7	46.7
Sr-Single	\$75,000	34	39	66.0	44.5	21	20	107.3	98.1	30	33	73.7	71.4
Sr-Single	\$100,000	37	41	59.6	42.1	20	23	108.8	98.7	31	34	80.3	72.0
Sr-Single	\$150,000	39	42	59.9	39.0	19	19	111.3	105.7	31	36	82.9	78.4

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.
Rank not shown because 2/3 or more of states are tied with \$0 liability.
NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.
Result of 0.0 indicates no net state tax liability.

Tax Year 2013 Individual Income Tax Burdens

Table 10 (contd): Comparison of Tax Year 2010 and Tax Year 2013 Rank and Net Tax, by State, Filing Status, and Income
 [The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	OREGON				PENNSYLVANIA				RHODE ISLAND			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2010	2013	2010	2013	2010	2013	2010	2013	2010	2013	2010	2013
Single	\$10,000	3	4	456.2	*	1	1	622.6	*	35	33	NA	*
Single	\$20,000	1	2	211.2	206.2	6	7	148.7	154.0	33	34	71.6	56.2
Single	\$35,000	2	2	169.6	169.2	20	16	104.9	107.7	35	38	70.3	65.0
Single	\$50,000	1	2	149.7	155.7	24	26	97.7	94.2	36	39	77.5	65.6
Single	\$75,000	1	1	142.8	148.2	28	31	93.3	87.6	32	39	84.7	67.6
Single	\$100,000	1	1	143.6	146.6	33	33	85.2	84.2	27	38	92.2	73.0
Single	\$150,000	1	1	144.4	147.7	37	37	77.5	78.7	21	38	100.8	75.6
Single	\$250,000	1	1	153.0	150.7	36	38	74.4	72.8	17	28	107.3	89.7
Married	\$20,000	6	25	*	*	7	2	*	*	27	24	*	*
Married	\$35,000	2	3	344.5	383.4	3	2	293.3	398.4	37	34	NA	NA
Married	\$50,000	1	1	209.0	207.7	5	7	143.8	147.6	33	39	66.1	50.4
Married	\$75,000	1	1	164.1	167.0	11	10	118.9	121.4	37	38	67.6	63.7
Married	\$100,000	1	1	152.8	157.2	18	21	106.5	104.8	35	38	72.5	66.5
Married	\$150,000	1	1	149.8	151.0	29	27	90.7	92.9	31	37	86.3	75.2
Married	\$250,000	1	1	145.7	153.5	33	35	82.7	80.8	25	22	96.5	99.7
Married	\$500,000	1	1	154.8	149.6	37	38	73.2	72.9	18	23	108.0	98.6
Married	\$1,000,000	1	2	160.9	151.3	36	38	69.3	67.9	21	24	102.2	96.0
HHouse	\$10,000	29	27	*	*	2	2	*	*	25	24	*	*
HHouse	\$20,000	4	7	628.8	*	2	2	940.5	*	32	29	NA	*
HHouse	\$35,000	2	2	189.9	193.4	8	8	137.0	148.5	34	37	62.7	41.3
HHouse	\$50,000	1	2	167.1	166.3	15	15	108.8	111.1	36	38	67.6	61.4
HHouse	\$75,000	1	1	144.2	147.2	24	25	100.1	99.0	35	38	74.9	66.6
HHouse	\$100,000	1	1	141.7	145.8	26	27	96.4	92.8	31	38	82.7	71.4
HHouse	\$150,000	1	1	143.3	144.3	33	30	84.5	86.3	28	37	92.0	76.9
HHouse	\$250,000	1	1	143.4	147.2	36	38	77.1	75.8	21	25	101.2	93.4
Sr-Married	\$20,000	#	#	*	*	2	2	*	*	#	#	*	*
Sr-Married	\$35,000	#	#	*	*	3	3	*	*	#	#	*	*
Sr-Married	\$50,000	3	2	372.7	493.8	1	11	416.9	157.4	15	24	127.5	0.0
Sr-Married	\$75,000	4	3	181.8	209.1	14	19	132.0	96.0	13	15	135.6	143.8
Sr-Married	\$100,000	6	6	152.5	156.4	19	22	120.5	87.2	14	15	136.1	130.8
Sr-Married	\$150,000	3	5	143.2	143.9	25	28	93.1	78.7	14	22	121.6	108.1
Sr-Married	\$250,000	2	2	141.3	136.8	34	33	79.0	80.7	15	13	118.4	113.7
Sr-Single	\$20,000	#	#	*	*	4	6	*	*	#	#	*	*
Sr-Single	\$35,000	1	1	297.3	393.5	4	9	222.8	172.1	14	13	111.8	109.4
Sr-Single	\$50,000	6	6	142.8	158.1	13	22	130.9	100.9	16	12	121.0	144.9
Sr-Single	\$75,000	7	6	137.0	140.0	22	26	101.4	81.5	11	19	130.1	112.5
Sr-Single	\$100,000	6	6	137.1	135.5	27	28	91.3	76.8	15	21	119.2	109.4
Sr-Single	\$150,000	3	2	136.4	132.0	33	33	80.5	81.1	14	26	118.7	95.0

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.

Rank not shown because 2/3 or more of states are tied with \$0 liability.

NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.

Result of 0.0 indicates no net state tax liability.

Analysis and Findings

Table 10 (contd): Comparison of Tax Year 2010 and Tax Year 2013 Rank and Net Tax, by State, Filing Status, and Income

[The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	SOUTH CAROLINA				UTAH				VERMONT			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2010	2013	2010	2013	2010	2013	2010	2013	2010	2013	2010	2013
Single	\$10,000	25	19	0.0	*	25	19	0.0	*	42	42	NA	*
Single	\$20,000	36	37	54.6	47.7	17	18	105.3	99.3	38	38	38.7	43.7
Single	\$35,000	26	28	96.1	93.1	13	13	112.0	111.1	38	37	66.5	66.3
Single	\$50,000	13	21	111.8	105.1	12	11	115.3	111.5	37	37	74.9	68.1
Single	\$75,000	13	12	111.7	111.3	15	14	108.9	107.6	34	33	82.5	85.7
Single	\$100,000	14	12	112.8	111.7	19	22	104.7	103.4	30	29	89.2	89.4
Single	\$150,000	13	12	113.3	113.6	24	25	95.2	96.6	22	23	98.8	96.8
Single	\$250,000	14	13	110.1	111.3	27	29	91.4	89.4	18	21	106.9	105.6
Married	\$20,000	15	8	*	*	15	8	*	*	40	40	*	*
Married	\$35,000	29	28	27.9	14.4	18	20	115.3	112.1	40	40	NA	NA
Married	\$50,000	32	30	72.6	67.2	19	21	100.4	97.3	35	37	57.8	56.1
Married	\$75,000	20	25	104.1	96.6	15	14	111.4	115.3	38	37	64.8	65.0
Married	\$100,000	15	19	108.8	107.4	16	12	108.7	113.3	38	37	69.8	68.9
Married	\$150,000	13	14	111.4	111.7	16	18	106.6	106.7	33	34	83.4	82.0
Married	\$250,000	16	14	110.5	110.7	21	23	100.4	99.3	27	28	95.1	93.2
Married	\$500,000	17	15	109.4	111.5	27	28	90.0	89.5	14	13	111.8	113.7
Married	\$1,000,000	15	16	109.3	111.2	28	29	85.2	83.5	12	9	118.9	119.8
HHouse	\$10,000	7	7	*	*	7	7	*	*	40	40	*	*
HHouse	\$20,000	23	22	34.9	*	20	20	174.2	*	42	42	NA	*
HHouse	\$35,000	30	27	81.4	77.2	19	20	106.0	106.3	36	36	57.6	43.9
HHouse	\$50,000	25	22	100.3	98.3	16	17	108.6	107.6	37	36	64.0	63.6
HHouse	\$75,000	13	16	114.4	111.7	15	13	111.2	115.0	37	37	72.6	71.1
HHouse	\$100,000	15	16	112.9	111.0	21	18	105.2	109.2	34	34	80.1	79.6
HHouse	\$150,000	15	16	113.2	113.2	21	20	103.8	104.0	29	29	89.2	87.9
HHouse	\$250,000	15	14	112.2	112.7	26	26	93.9	93.2	22	22	100.1	98.8
Sr-Married	\$20,000	#	#	*	*	#	#	*	*	39	39	*	*
Sr-Married	\$35,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$50,000	30	24	0.0	0.0	30	24	0.0	0.0	17	19	90.6	27.4
Sr-Married	\$75,000	41	41	0.0	0.0	1	2	207.9	216.5	16	16	123.5	140.1
Sr-Married	\$100,000	38	41	34.8	22.2	2	2	192.0	203.8	17	13	131.3	134.5
Sr-Married	\$150,000	30	30	79.5	75.8	2	2	144.6	150.4	17	16	117.4	117.5
Sr-Married	\$250,000	25	27	98.0	92.5	18	14	111.4	113.6	16	19	116.5	107.0
Sr-Single	\$20,000	#	#	*	*	#	#	*	*	42	42	*	*
Sr-Single	\$35,000	37	31	0.0	0.0	35	31	30.3	0.0	18	14	105.8	108.0
Sr-Single	\$50,000	41	42	14.6	5.8	1	2	203.4	220.4	18	13	114.7	135.8
Sr-Single	\$75,000	35	38	64.5	52.3	2	2	170.5	175.2	13	10	125.1	131.6
Sr-Single	\$100,000	29	35	85.4	65.2	3	2	140.8	157.2	17	13	115.0	123.2
Sr-Single	\$150,000	23	30	98.7	89.4	16	7	117.0	123.3	18	15	115.9	114.0

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.

Rank not shown because 2/3 or more of states are tied with \$0 liability.

NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.

Result of 0.0 indicates no net state tax liability.

Tax Year 2013 Individual Income Tax Burdens

Table 10 (contd): Comparison of Tax Year 2010 and Tax Year 2013 Rank and Net Tax, by State, Filing Status, and Income
 [The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	VIRGINIA				WEST VIRGINIA				WISCONSIN			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2010	2013	2010	2013	2010	2013	2010	2013	2010	2013	2010	2013
Single	\$10,000	25	19	0.0	*	25	19	0.0	*	25	19	0.0	*
Single	\$20,000	14	13	121.8	125.7	16	17	112.6	116.3	23	25	88.7	81.3
Single	\$35,000	14	10	111.8	114.6	27	25	92.3	94.6	10	18	113.4	106.7
Single	\$50,000	17	15	104.4	109.9	26	28	97.0	93.5	7	10	125.7	113.6
Single	\$75,000	23	20	98.7	103.3	16	25	108.3	102.0	11	10	117.4	114.4
Single	\$100,000	25	24	95.5	99.5	15	17	108.4	106.8	11	14	115.0	110.5
Single	\$150,000	25	26	94.7	96.4	18	18	107.0	107.8	14	17	111.4	108.0
Single	\$250,000	26	25	92.7	93.8	16	19	109.0	106.5	15	17	109.9	108.2
Married	\$20,000	15	8	*	*	15	8	*	*	33	32	*	*
Married	\$35,000	17	19	116.1	113.3	8	8	227.1	274.8	25	25	56.5	35.3
Married	\$50,000	13	13	126.6	131.2	14	15	116.3	121.5	15	19	110.9	101.8
Married	\$75,000	17	15	108.6	114.5	6	9	123.2	125.8	7	13	120.5	116.4
Married	\$100,000	23	18	102.2	109.7	6	8	125.5	122.8	8	10	121.8	116.3
Married	\$150,000	24	23	98.8	101.5	11	8	118.5	121.8	12	13	116.5	113.7
Married	\$250,000	26	25	96.5	97.1	11	12	117.8	114.9	14	18	113.4	107.8
Married	\$500,000	25	26	91.8	91.4	15	16	110.8	110.0	16	17	109.7	109.5
Married	\$1,000,000	25	26	89.9	91.1	17	20	107.7	105.6	16	13	108.5	115.4
HHouse	\$10,000	7	7	*	*	7	7	*	*	26	25	*	*
HHouse	\$20,000	21	22	98.0	*	5	3	614.9	*	15	17	282.3	*
HHouse	\$35,000	9	12	136.3	138.5	16	16	111.6	120.6	6	13	140.8	135.5
HHouse	\$50,000	8	8	123.9	126.9	23	20	101.3	104.1	5	6	137.2	132.1
HHouse	\$75,000	20	18	106.5	110.9	14	17	113.5	111.5	7	7	126.4	120.7
HHouse	\$100,000	25	22	98.3	104.4	9	14	119.9	114.4	7	8	124.9	118.6
HHouse	\$150,000	25	26	96.1	99.0	14	11	114.6	116.0	11	15	117.4	114.1
HHouse	\$250,000	24	24	95.7	96.2	16	18	110.5	109.9	14	15	114.0	112.3
Sr-Married	\$20,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$35,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$50,000	30	24	0.0	0.0	30	24	0.0	0.0	11	14	137.7	84.9
Sr-Married	\$75,000	35	32	43.3	37.7	6	9	151.9	168.4	10	14	144.8	146.3
Sr-Married	\$100,000	32	30	47.7	58.5	4	3	172.3	174.4	7	12	152.4	143.9
Sr-Married	\$150,000	21	21	103.7	108.2	7	3	137.4	145.7	12	9	126.2	127.5
Sr-Married	\$250,000	22	24	99.4	96.2	12	4	120.8	123.4	17	17	113.3	109.1
Sr-Single	\$20,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Single	\$35,000	37	31	0.0	0.0	27	31	68.8	0.0	10	11	138.8	150.0
Sr-Single	\$50,000	38	34	47.4	42.1	12	8	134.9	155.7	9	9	136.5	153.3
Sr-Single	\$75,000	24	25	86.5	83.0	6	5	137.8	143.0	14	14	124.5	125.3
Sr-Single	\$100,000	24	22	99.4	102.3	10	5	128.0	141.1	11	15	124.1	119.5
Sr-Single	\$150,000	24	27	97.3	93.0	13	5	120.6	126.0	15	17	117.8	109.3

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.

Rank not shown because 2/3 or more of states are tied with \$0 liability.

NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.

Result of 0.0 indicates no net state tax liability.

Appendix A: Frequently Asked Questions

III. Appendix A: Frequently Asked Questions

Since this is 2015, why are you reporting on tax year 2013?

We use data from state and federal government sources to determine how the income at these various levels is derived (i.e., how much comes from wages/salaries, dividends, business income, etc.) and the amount of applicable itemized deductions. Such data must be collected and verified and inaccurate records corrected or eliminated – this process of “data cleaning” can result in a time lag of around two years before the data is available for use. Therefore, the most recent available income tax data is for tax year 2013.

How is this study different from other reports that examine and rank state income tax burdens?

There are three ways to compare relative income tax burdens:

1. *Compare individual tax burdens across states at various gross income levels.* This method looks at the actual taxes paid by hypothetical families using reasonable assumptions about sources of income, deductions, and credits taken. This is the approach used in this study.
2. *Compare aggregate state income tax collections on either a per capita or a per income basis.* This method simply sums up all the state income tax collections and divides it by total state population or total state income.
3. *Compare distribution of the tax burden across income classes.* This method examines who actually pays the income tax by calculating shares of income taxes paid by different ranges or classes of income. One method of presenting this information shows how much of the total tax burden is paid by the top 5% of filers, the top 10% of filers, the top 25% of filers, and so forth. Another method divides the population into groups of equal size, on an income or population basis, and then shows the effective tax rate (total tax divided by total income) for each group.

Each approach offers a different perspective on state income taxation. This study is unique in that it provides a “real feel” dimension to state income tax comparisons by modeling actual tax returns for different types of households.

For reference purposes, Appendix B provides the most recently available information on the other two approaches to comparing state income taxes.

Why are nine states not included in this study?

Seven states have no state income tax at all (Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming) New Hampshire and Tennessee have an exceptionally limited income tax which essentially applies to interest and dividend income only, making comparisons with other states meaningless.

Does this study include local income taxes?

Yes, it does. This study covers local income tax burdens in states where more than half of the population live in jurisdictions that impose a local tax on income in some form. In tax year 2013, six states met that standard: Indiana, Iowa⁸, Kentucky⁹, Maryland, Ohio, and Pennsylvania. The tax rate used was that imposed on the largest segment of the population. See the methodology section for more information on how we calculate local income tax burdens.

⁸ The tax imposed in Iowa is a surtax imposed by school districts on the state-imposed income tax.

⁹ The tax imposed in Kentucky is not an income tax per se, but instead is an “occupational license” tax imposed on wages and salaries.

How do you calculate the tax burdens?

For our studies analyzing tax year 1997, 1999, and 2003; we calculated the tax liability for each permutation of state, filing status, and income either by hand or through the use of tax return software. We began using an alternative to this labor-intensive process with our tax year 2006 study: the National Bureau of Economic Research's TAXSIM – a FORTRAN program for calculating liabilities under federal and state income tax laws from individual data.¹⁰ Note that TAXSIM does not calculate local income taxes; we calculated those separately. We recalibrated our filer profiles for states with local income taxes to account for the additional deduction from taxable income created by the imposition of the local tax.

But individual income tax returns will differ significantly from household to household even among the same filer types. How do you determine the assumptions to calculate the income tax burdens?

The Minnesota Department of Revenue's Research Division provided data from its *Tax Incidence Study* database on income (wages, interest earnings, capital gains, etc.) and deductions for all 38 taxpayer profiles included in this study.

To ensure the tax calculations and rankings reflect actual conditions in other states, we adjusted all income tax deductions (except for the state income tax deduction, which TAXSIM calculates automatically) using state-specific income tax deduction data for tax year 2013 from the Internal Revenue Service.¹¹ See our Methodology section for more information on how these adjustments take place.

These state adjustments are crucial since deductions will vary considerably from state to state. For example, the information provided by the Department of Revenue indicates that a Minnesota married-joint filer with income of \$75,000 has a median real property tax deduction of \$1,254. However, we know that the value of this deduction will be different in other states due to differences in median home values and effective property tax rates.

What definition of "income" do you use?

Prior to our study for tax year 2008, we used "federal adjusted gross income" – the amount of income that is subject to federal tax – as the definition of income used to derive the taxpayer profiles used in the study. However, this method was problematic with regard to senior filers. For example, the senior couple we model in this study with \$50,000 of total income from all sources has only \$23,288 of FAGI – with the difference coming largely from nontaxable pensions or Social Security income. Since FAGI can differ considerably from total income for seniors, results for seniors based on FAGI-based profiles can be misleading or difficult to interpret.

This study uses the same definition of "income" as is used in the Minnesota Department of Revenue's *Tax Incidence Study* – income taxable on income tax returns and nontaxable income such as public assistance payments, tax-exempt interest, and nontaxable social security and pension income.¹² We believe this comprehensive definition of income most closely matches what individuals would generally perceive as "income" (i.e. – purchasing power). However,

¹⁰ Version 9.3 was used to create this report. NBER's TAXSIM webpage is <http://www.nber.org/~taxsim/>. Readers interested in understanding more about the TAXSIM model are encouraged to peruse "An Introduction to the TAXSIM Model" by Daniel Feenberg and Elisabeth Coutts, which was published in the *Journal of Policy Analysis and Management* Vol. 12 no. 1 (Winter, 1993); and which is available at <http://www.nber.org/~taxsim/feenberg-coutts.pdf>.

¹¹ Internal Revenue Service, *Statistics of Income Tax Stats, Historic Table 2 (SOI Bulletin), Tax Year 2013*; (<http://www.irs.gov/uac/SOI-Tax-Stats-Historic-Table-2>).

¹² This definition is taken nearly verbatim from page 90 of the Department's *2015 Minnesota Tax Incidence Study*, available at: http://www.revenue.state.mn.us/research_stats/Pages/Tax_Incidence_Studies.aspx where Appendix A provides greater detail on how this definition of income is constructed.

Appendix A: Frequently Asked Questions

this change makes it difficult to facilitate comparisons for senior tax burdens between our tax year 1997 through 2006 editions and our tax year 2008 through 2013 editions.

What makes tax burdens go up or down from one study to the next?

Big changes in tax burdens are the result of lawmakers' decisions to modify the tax code – mainly by increasing or reducing rates; or adding, eliminating, or changing brackets, credits, or deductions.

However, other factors can also create a change in burdens from one study to the next. For example, some states index their tax brackets to some form of inflation (usually the Consumer Price Index). States do this to prevent “bracket creep”, where inflationary pressures move households into higher tax brackets, resulting in larger tax payments even though the household is economically no better off. Other states indirectly adjust income by incorporating the federal standard deduction and personal exemption (which are indexed annually for inflation) into their calculation of taxable income.

Clearly, changes in the level of itemized deductions also play a role in changing net tax burdens from study to study. If itemized deductions increase between one study and the next for a particular income level, it will tend to depress the net tax burden. Conversely, falling itemized deduction levels can increase net tax burdens. Other changes in net tax are related to changes to personal income tax rates, exemptions, or other items.

The message is this: be careful when comparing net tax burdens from one year to another. To completely interpret any changes in net tax for your state, check to see whether the individual income tax regime was modified between 2010 and 2013.

Any other cautions in interpreting this study?

It's also important to recognize that income taxes are just one piece of the combined state and local tax system. Some states have lower income taxes because their local governments are more “own-source” revenue dependent. Certain states place more responsibility for public service delivery with local government, which often translates into relatively lower income tax burdens. As a result, the study is most useful when used in connection with other information about state and local tax structures.

Are there any items that are not included in this study?

The study does not include “circuit-breaker” property tax relief programs that states administer separately from the income tax regime. We do include property tax relief programs that are offered to offset income tax liabilities in the analysis.

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Appendix B: Methodology

IV. Appendix B: Methodology

The report calculates income tax burdens for tax year 2013 using The National Bureau of Economic Research's state and federal tax liability calculator (Internet TAXSIM 9.3) using a set of state-specific assumptions regarding income, deductions, and other tax provision data.

The Minnesota Department of Revenue provided profiles for each combination of filing type and income ("taxpayer profiles") using data from the database prepared for use in the Department's *Tax Incidence Study*. These profiles include: wage income, taxable dividends, other taxable income; taxable pensions; Social Security income (taxable and total); capital gains, other nontaxable income, property taxes paid, and other itemized deductions less state taxes paid. We have used data from previous studies to split income between spouses for married-joint filers. The Department adjusted the tax year 2012 information its database produced to generate tax year 2013 for use in this report.

Prior to our study for tax year 2008, we used "federal adjusted gross income" – the amount of income that is subject to federal tax – as the definition of income used to derive the taxpayer profiles used in this study. However, this method was problematic with regard to senior filers. For example, the senior couple we model in this study with \$50,000 of total income from all sources has only \$23,288 of FAGI – with the difference coming largely from nontaxable pensions or Social Security income. Since FAGI can differ considerable from total income for seniors, results for seniors based on those FAGI-based profiles can be misleading or difficult to interpret.

This study uses the same definition of "income" as is used in the Minnesota Department of Revenue's *Tax Incidence Study* – income taxable on income tax returns and nontaxable income such as public assistance payments, tax-exempt interest, and nontaxable social security and pension income.¹³ This change in the definition of income materially changes the taxpayer profile for seniors when compared to previous years. However, we believe this more comprehensive definition of income more closely matches what individuals would perceive as "income" (i.e. – purchasing power). However, this change makes it difficult to facilitate comparisons for senior tax burdens between our tax year 1997 through 2006 editions and our tax year 2008 through 2013 editions.

We adjusted itemized deductions on a state-specific basis using *Statistics of Income* from the Internal Revenue Service, which included the amount and number of returns with taxes paid, amount and number of returns with mortgage interest paid, the amount and number of returns with contributions, and the amount and number of returns with itemized deductions for all other states. Using these data, we calculated ratios and adjusted the original tax profile for all other states and the District of Columbia. We then uploaded tax data to the TAXSIM calculator to produce federal, state, and Social Security payroll tax liabilities. Lastly, we incorporated local income or earnings taxes where appropriate (see below), sorted liabilities and rank ordered by greatest amount.

Filer Types, Income Levels and Profiles

The report analyzes taxes paid by five filer types. Three types are non-senior (meaning that none of the filers is aged 65 or older): single, married-joint (with two dependents), and head of household (with one dependent). Revenue staff provided information on the most common number of dependents for each filing type. Two filing types involve senior (age 65+) citizens:

¹³ This definition is taken nearly verbatim from page 90 of the Department's *2015 Minnesota Tax Incidence Study*, available at: http://www.revenue.state.mn.us/research_stats/Pages/Tax_Incidence_Studies.aspx where Appendix A provides greater detail on how this definition of income is constructed.

single and married-joint. The data used to create this report comes from full-year Minnesota residents who are not claimed as a dependent on another tax return. For the married-joint filers, we assume both spouses are income-earners with the total income split as suggested data from actual married-joint returns, varying by income. For the non-senior filers, only those filers with wages were included in creating the taxpayer profiles.

The study analyzes net income tax burdens for all five filing types at the following levels: \$20,000, \$35,000, \$50,000, \$75,000, \$100,000, and \$150,000. The study also analyzes burdens at \$10,000 for single and head of household filers; at \$150,000 for all filers except senior singles; and at \$500,000 and \$1 million of income for married-joint filers. We did not create taxpayer profiles for all filing types at these income levels because too few filers fit the profiles to warrant inclusion in the report. Revenue generally creates the profiles by taking data for all filers within a narrow range around each income level selected and calculating median values for the various data fields.

Itemizers and the 50% Rule

If more than 50% of the filers of a particular type and income level claimed itemized deductions, the median taxpayer was assumed to be an itemizer. The median dollars of itemized deductions in that case is the median for the entire population, including nonitemizers. Whenever fewer than 50% of filers of a particular type and income level reported no itemized deductions, that line item was assumed to be zero.

Filers were generally non-itemizers (and therefore the standard deduction applies) for all filing types at the \$10,000, \$20,000, and \$35,000 income levels. All filers except senior singles were non-itemizers at \$50,000 of income, and senior married-joint filers were also non-itemizers at the \$75,000 income level. For heads of households, Revenue calculated medians for filers with either one or two dependents for statistical reasons.

Circuit Breakers and Other Property Tax Relief and Rebates

Many states offer property tax relief, whether through a circuit-breaker system or through a property tax or rent rebate or credit. The study does not include “circuit-breaker” property tax relief programs that states administer separately from the income tax regime. We do include property tax relief programs that are offered to offset income tax liabilities in the analysis.

Adjustments for Other States

By necessity, this study calculates each state’s income tax using Minnesota-specific taxpayer profiles. These profiles include itemized deduction amounts – for example, Revenue’s profile data assigns a median real property tax deduction of \$1,254 to Minnesota married-joint filers with gross income of \$75,000. However, we know that itemized deduction amounts will vary from state to state because of differences in median home values, charitable giving, and effective property tax rates – among other reasons. This presents a methodological issue.

As a solution, we have adjusted the itemized deduction amounts in the profiles to reflect state-specific conditions, except for the state income tax deduction (used in the federal income tax calculations), since the TAXSIM 9.3 program automatically undergoes the iterative process necessary to calculate the amount.

We adjusted the itemized deductions by creating an index for each deduction. The indices were created by taking the appropriate deduction paid per Minnesota return found in Historic Table 2 of the Internal Revenue Services’ *Statistics of Income Tax Stats for Tax Year 2013*.¹⁴ The index amount for Minnesota was then set at 100. We calculated similar indices for all other states,

¹⁴ The IRS no longer publishes this information in its quarterly *Statistics of Income Bulletins*, but instead publishes it on the web at <http://www.irs.gov/uac/SOI-Tax-Stats-Historic-Table-2>.

Appendix B: Methodology

and created the individual state profiles by adjusting Minnesota profile data based on the relationship between each state's index and Minnesota's.

Local Income Taxes

We include local income tax burdens in our analysis in cases where more than half of a state's population lives in jurisdictions imposing a local income tax. We include locally imposed occupational license taxes and surtaxes, which are both functionally equivalent to an income tax. For tax year 2013, we calculated local tax burdens for the six states – Kentucky¹⁵, Indiana, Iowa¹⁶, Maryland, Ohio, and Pennsylvania – which met this test. The tax rate used was that imposed on the largest segment of the population. Since the TAXSIM model does not calculate local income taxes, we calculated the local income taxes separately and entered them into the model as an additional deduction for purposes of calculating federal adjusted gross income. In cases where local taxes are based on adjusted gross income (Maryland) or as a share of the total state income tax – which itself is derived from adjusted gross income (Iowa) the model was run multiple times using an iterative process to determine the appropriate local income tax amount. We calculated local income taxes based on the federal and state income tax returns; and then used that local income tax to recalculate the federal and state tax returns. After a few iterations, the local income tax amount converged to zero. (Note that the TAXSIM program performs this iteration automatically for the interaction between state and federal income taxes.)

¹⁵ Localities in Kentucky can impose an occupational license tax on wages.

¹⁶ School districts in Iowa can impose a surtax on a taxpayer's state income tax liability.

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Appendix C: Other Methods of Comparing Individual Income Tax Burdens

V. Appendix C: Other Methods of Comparing Individual Income Tax Burdens

Comparing Aggregate Income Tax Collections

The U.S. Census Bureau has provided data on aggregate state and local income taxes for fiscal year 2012 (July 1, 2011 through June 30, 2012)¹⁷, which precedes tax year 2013 by about 18 months. State and local income tax collections during that period on a per capita basis for the 42 states (including the District of Columbia) included in this study – which provides a per-person view of taxes collected – were as follows:

Table 11: Fiscal Year 2012 State and Local Income Tax Collections per Capita

Rank	State	Collections per Capita	Rank	State	Collections per Capita
1.	New York	\$2,426.76	22.	Kansas	\$1,002.66
2.	District of Columbia	\$2,357.49	23.	Nebraska	\$990.74
3.	Connecticut	\$2,053.06	24.	Vermont	\$955.97
4.	Maryland	\$1,950.45	25.	West Virginia	\$946.28
5.	Massachusetts	\$1,798.76	26.	Colorado	\$939.87
6.	Oregon	\$1,494.09	27.	Indiana	\$932.72
7.	Minnesota	\$1,485.01	28.	Missouri	\$905.49
8.	California	\$1,446.43	29.	Montana	\$895.58
9.	Delaware	\$1,361.47	30.	Utah	\$863.83
10.	New Jersey	\$1,255.38	31.	Georgia	\$820.81
11.	Virginia	\$1,248.02	32.	Arkansas	\$814.44
12.	Illinois	\$1,204.82	33.	Idaho	\$760.36
13.	Wisconsin	\$1,180.92	34.	Michigan	\$743.33
14.	Ohio	\$1,163.24	35.	Oklahoma	\$727.26
15.	Pennsylvania	\$1,121.34	36.	South Carolina	\$655.59
16.	Hawaii	\$1,106.61	37.	Alabama	\$646.70
17.	Maine	\$1,084.81	38.	North Dakota	\$618.22
18.	North Carolina	\$1,064.78	39.	New Mexico	\$551.64
19.	Kentucky	\$1,058.71	40.	Louisiana	\$537.74
20.	Rhode Island	\$1,029.05	41.	Mississippi	\$502.95
21.	Iowa	\$1,017.06	42.	Arizona	\$472.12

¹⁷ MCFE's *How Does Minnesota Compare?* publication offers complete state-by-state rankings for revenues and expenditures by category and is available through our website (www.fiscalexcellence.org).

Tax Year 2013 Individual Income Tax Burdens

State and local income tax collections relative to personal income – which provides a sense of the ability of a state’s citizens to shoulder tax burdens – for the same group of states were as follows:

Table 12: Fiscal Year 2012 State and Local Income Tax Collections per \$1,000 of Personal Income

Rank	State	Collections per \$1,000 of Pers. Inc.	Rank	State	Collections per \$1,000 of Pers. Inc.
1.	New York	\$47.41	22.	Montana	\$24.56
2.	Oregon	\$39.40	23.	Iowa	\$24.51
3.	Maryland	\$38.23	24.	Kansas	\$24.34
4.	Connecticut	\$35.33	25.	Arkansas	\$23.91
5.	Massachusetts	\$33.53	26.	New Jersey	\$23.79
6.	Minnesota	\$33.00	27.	Missouri	\$23.58
7.	California	\$32.95	28.	Nebraska	\$23.32
8.	Delaware	\$32.84	29.	Rhode Island	\$23.19
9.	District of Columbia	\$32.14	30.	Idaho	\$23.01
10.	Kentucky	\$30.73	31.	Georgia	\$22.70
11.	Ohio	\$30.21	32.	Vermont	\$22.63
12.	Wisconsin	\$29.57	33.	Colorado	\$21.28
13.	North Carolina	\$29.39	34.	Michigan	\$20.19
14.	Maine	\$27.91	35.	South Carolina	\$19.54
15.	West Virginia	\$27.85	36.	Oklahoma	\$19.00
16.	Illinois	\$27.33	37.	Alabama	\$18.40
17.	Virginia	\$27.00	38.	New Mexico	\$15.97
18.	Pennsylvania	\$26.18	39.	Mississippi	\$15.50
19.	Indiana	\$25.79	40.	Louisiana	\$13.86
20.	Hawaii	\$25.67	41.	Arizona	\$13.39
21.	Utah	\$25.58	42.	North Dakota	\$12.69

Distribution of the Income Tax Burden Amongst Taxpayers

Yet another way to represent and rank tax systems is based on the “incidence” of the tax (i.e. measuring how much tax falls on specified groups of taxpayers). For this information, we rely on two other published sources of information on who pays the income tax. One is a report prepared by the Institute on Taxation and Economic Policy published in January of 2015. This report compares the “incidence” of the personal income tax paid by different income groups in 2015 (at 2012 income levels including the impact of all tax changes enacted through December 31, 2014) by income class across the different states. As the FAQ section indicates, another perspective could be shown by demonstrating how much of the total tax burden is paid by the top 5% of filers, the top 10% of filers, the top 25% of filers, and so forth.

Table 13 on the next page shows the incidence of the individual income tax for the 41 states in this study, and the District of Columbia, by population quintiles.

Appendix C: Other Methods of Comparing Individual Income Tax Burdens

**Table 13: Personal Income Tax in 2015 as a Share of Family Income
(Non-Elderly Families)**

State	Bottom 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	Top 1%
Alabama	1.0%	2.1%	2.6%	2.8%	2.7%	2.5%	2.4%
Arizona	0.3%	1.2%	1.4%	1.8%	2.2%	2.6%	3.1%
Arkansas	0.5%	1.6%	2.4%	2.7%	3.7%	3.9%	4.2%
California	0.1%	0.6%	1.3%	2.2%	3.7%	5.5%	8.6%
Colorado	0.7%	2.1%	2.6%	3.1%	3.2%	3.3%	3.4%
Connecticut	(1.2%)	1.0%	3.1%	3.9%	4.5%	5.2%	5.4%
Delaware	0.8%	1.7%	2.9%	3.2%	4.0%	4.3%	5.1%
D.C.	(3.2%)	1.8%	4.0%	4.5%	5.2%	5.2%	6.4%
Georgia	0.7%	2.1%	2.6%	3.5%	3.8%	4.1%	4.2%
Hawaii	0.5%	2.6%	3.7%	4.1%	4.3%	4.7%	5.8%
Idaho	(0.4%)	1.0%	1.6%	2.9%	4.1%	4.4%	5.0%
Illinois	1.2%	2.2%	2.8%	2.9%	2.9%	2.8%	2.8%
Indiana	2.2%	3.0%	3.7%	3.7%	3.7%	3.5%	3.5%
Iowa	0.2%	2.3%	3.1%	3.7%	4.1%	4.0%	4.3%
Kansas	(0.5%)	0.5%	1.7%	2.1%	2.6%	2.5%	2.0%
Kentucky	1.2%	3.6%	4.7%	5.2%	5.2%	5.0%	5.0%
Louisiana	(0.0%)	1.2%	2.0%	2.5%	2.6%	2.6%	2.7%
Maine	0.2%	1.2%	2.3%	3.1%	3.9%	4.7%	5.9%
Maryland	0.8%	3.0%	4.6%	5.0%	5.4%	6.2%	6.4%
Massachusetts	0.8%	2.8%	3.7%	4.0%	4.1%	4.3%	4.2%
Michigan	1.1%	2.5%	3.1%	3.5%	3.5%	3.7%	3.4%
Minnesota	(0.4%)	2.1%	3.2%	3.8%	4.5%	5.4%	6.9%
Mississippi	0.1%	1.0%	2.0%	2.3%	2.5%	2.6%	3.1%
Missouri	0.7%	2.0%	2.7%	3.3%	3.6%	3.9%	4.5%
Montana	0.6%	1.3%	2.4%	3.1%	3.5%	3.7%	3.8%
Nebraska	0.1%	1.2%	2.5%	2.6%	3.3%	4.1%	4.5%
New Jersey	(0.8%)	0.6%	1.7%	2.2%	3.2%	4.6%	6.6%
New Mexico	(1.9%)	(0.3%)	1.2%	2.3%	3.0%	3.2%	3.0%
New York	(3.5%)	0.4%	3.3%	4.4%	5.5%	6.5%	8.0%
North Carolina	0.8%	2.3%	3.3%	3.8%	4.2%	4.3%	4.4%
North Dakota	0.3%	0.6%	0.8%	1.0%	1.2%	1.1%	1.6%
Ohio	1.5%	2.4%	3.2%	3.6%	4.1%	4.0%	4.3%
Oklahoma	(0.6%)	0.9%	2.2%	2.9%	3.4%	3.0%	3.1%
Oregon	2.0%	3.1%	4.7%	4.9%	5.4%	6.1%	6.5%
Pennsylvania	2.4%	3.5%	3.9%	4.0%	4.0%	3.6%	3.0%
Rhode Island	(0.3%)	1.0%	2.0%	2.5%	2.8%	4.1%	4.6%
South Carolina	0.1%	0.8%	1.8%	3.0%	3.9%	3.8%	3.4%
Utah	0.5%	2.0%	3.0%	3.6%	4.0%	4.1%	3.8%
Vermont	(0.4%)	0.2%	1.5%	2.3%	2.8%	3.8%	5.1%
Virginia	1.2%	2.6%	3.3%	3.8%	4.0%	4.3%	4.2%
West Virginia	0.4%	1.7%	2.8%	3.8%	4.6%	4.5%	4.9%
Wisconsin	(0.2%)	1.7%	3.1%	3.8%	4.4%	4.4%	4.8%
U.S. Average	0.2%	1.4%	2.2%	2.7%	3.1%	3.6%	4.3%

Note: Amounts show permanent state law enacted through December 31, 2014 at 2012 income levels.
Source: Who Pays? A Distributional Analysis of the Tax Systems of all 50 States, 5th Edition
Institute on Taxation and Economic Policy, January 2015.

Tax Year 2013 Individual Income Tax Burdens

The other source of information is the *Tax Incidence Study* prepared periodically by the Minnesota Department of Revenue – most recently published in March 2015 and referenced elsewhere in this study. Using detailed information on income and taxes for a stratified random sample of 109,597 Minnesota households, this report compares the “incidence” of all state and local taxes in Minnesota across both population deciles¹⁸ and income deciles¹⁹ for 2012 and projects the same incidence figures for 2017. For a complete treatment of this issue, consult the study (http://www.revenue.state.mn.us/research_stats/Pages/Tax_Incidence_Studies.aspx).

Table 14: 2012 Effective Minnesota Individual Income Tax Rates, by Population and Income Decile

Decile Number	Population Decile		Income Decile	
	Tax Rate	Income Range	Tax Rate	Income Range
1	(1.0%)	< \$10,903	0.3%	< \$34,483
2	(0.7%)	\$10,903 - \$17,554	2.6%	\$34,483 - \$54,383
3	0.1%	\$17,555 - \$27,767	3.4%	\$54,384 - \$74,211
4	0.9%	\$24,768 - \$33,333	3.9%	\$74,212 - \$94,587
5	2.2%	\$33,334 - \$43,553	4.3%	\$94,588 - \$120,020
6	2.9%	\$43,554 - \$56,666	4.5%	\$120,021 - \$156,050
7	3.4%	\$56,667 - \$73,485	4.9%	\$156,051 - \$225,308
8	3.9%	\$73,486 - \$96,670	5.2%	\$225,309 - \$401,229
9	4.4%	\$96,671 - \$140,691	5.8%	\$401,230 - \$1,226,535
10	5.5%	> \$140,692	6.4%	> \$1,226,536
TOTALS	4.1%		4.1%	
Top 5%	5.8%	> \$201,567	6.7%	> \$4,594,181
Top 1%	6.2%	> \$493,603	NA	NA

Source: Tables 2-3 and 4-2, 2015 Minnesota Tax Incidence Study

¹⁸ Where all households in the state are ranked according to income and then divided into ten equal groups based on population size.

¹⁹ Where all households in the state are ranked according to income and then divided into ten equal groups based on the amount of income in each group.

Appendix D: Federal Income Tax and Payroll Tax Liabilities

VI. Appendix D: Federal Income Tax and Payroll Tax Liabilities

Tables 4-10 in the body of the report present the results of our state income tax calculations. However, a filer's total income tax burden also includes federal income tax and payroll tax (FICA) liabilities. For interested parties, we present the federal income and payroll tax liabilities calculated by TAXSIM for each of our examples in Tables 15-19 on the following pages.

Note that for all our \$10,000, \$20,000 and \$35,000 examples; for the \$50,000 example for all filers except senior single; and the \$75,000 example for senior married-joint the federal income tax burden does not vary between states. This is because we assume the filers claim the standard deduction – and it is the itemizing of deductions (and the variation therein from state to state) which create the variation in federal income tax burdens from state to state.

Tax Year 2013 Individual Income Tax Burdens

Table 15: Tax Year 2013 Federal Income Tax Burdens for Married-Joint Filers

STATE	Income				
	\$20,000	\$35,000	\$50,000	\$75,000	\$100,000
Alabama	(\$7,372)	(\$4,233)	\$325	\$3,551	\$6,874
Arizona	(7,372)	(4,233)	325	3,626	6,906
Arkansas	(7,372)	(4,233)	325	3,658	6,904
California	(7,372)	(4,233)	325	3,468	6,677
Colorado	(7,372)	(4,233)	325	3,601	6,856
Connecticut	(7,372)	(4,233)	325	3,599	6,752
Delaware	(7,372)	(4,233)	325	3,642	6,877
District of Columbia	(7,372)	(4,233)	325	3,534	6,713
Georgia	(7,372)	(4,233)	325	3,409	6,738
Hawaii	(7,372)	(4,233)	325	3,332	6,475
Idaho	(7,372)	(4,233)	325	3,546	6,731
Illinois	(7,372)	(4,233)	325	3,519	6,666
Indiana	(7,372)	(4,233)	325	3,690	6,978
Iowa	(7,372)	(4,233)	325	3,751	6,989
Kansas	(7,372)	(4,233)	325	3,744	7,027
Kentucky	(7,372)	(4,233)	325	3,698	6,911
Louisiana	(7,372)	(4,233)	325	3,070	6,857
Maine	(7,372)	(4,233)	325	3,827	6,972
Maryland	(7,372)	(4,233)	325	3,317	6,391
Massachusetts	(7,372)	(4,233)	325	3,644	6,803
Michigan	(7,372)	(4,233)	325	3,653	6,930
Minnesota	(7,372)	(4,233)	325	3,548	6,787
Mississippi	(7,372)	(4,233)	325	3,354	6,709
Missouri	(7,372)	(4,233)	325	3,703	7,011
Montana	(7,372)	(4,233)	325	3,703	6,968
Nebraska	(7,372)	(4,233)	325	3,744	7,013
New Jersey	(7,372)	(4,233)	325	3,564	6,722
New Mexico	(7,372)	(4,233)	325	3,597	6,864
New York	(7,372)	(4,233)	325	3,630	6,656
North Carolina	(7,372)	(4,233)	325	3,489	6,723
North Dakota	(7,372)	(4,233)	325	3,744	7,196
Ohio	(7,372)	(4,233)	325	3,744	6,922
Oklahoma	(7,372)	(4,233)	325	3,530	6,783
Oregon	(7,372)	(4,233)	325	3,411	6,522
Pennsylvania	(7,372)	(4,233)	325	3,519	6,820
Rhode Island	(7,372)	(4,233)	325	3,744	7,062
South Carolina	(7,372)	(4,233)	325	3,150	6,487
Utah	(7,372)	(4,233)	325	3,393	6,510
Vermont	(7,372)	(4,233)	325	3,744	7,065
Virginia	(7,372)	(4,233)	325	3,468	6,627
West Virginia	(7,372)	(4,233)	325	2,656	6,363
Wisconsin	(7,372)	(4,233)	325	3,674	6,958
42 State Average*	(\$7,372)	(\$4,233)	\$325	\$3,547	\$6,805
*Simple average					

Appendix D: Federal Income Tax and Payroll Tax Liabilities

Table 15 (contd): Tax Year 2013 Federal Income Tax Burdens for Married-Joint Filers

STATE	Income			
	\$150,000	\$250,000	\$500,000	\$1,000,000
Alabama	\$17,409	\$39,272	\$110,284	\$292,247
Arizona	17,269	39,029	109,113	285,599
Arkansas	17,283	38,108	110,444	279,282
California	16,112	37,464	110,208	262,249
Colorado	17,224	39,197	111,383	284,411
Connecticut	16,530	38,875	113,353	275,072
Delaware	17,171	38,938	112,553	283,802
District of Columbia	16,639	37,906	110,785	266,210
Georgia	16,848	38,029	110,153	279,281
Hawaii	16,105	37,520	110,608	276,152
Idaho	16,710	37,733	110,000	279,505
Illinois	16,687	38,896	113,403	286,290
Indiana	17,623	39,369	113,024	291,046
Iowa	17,615	39,177	113,751	288,843
Kansas	17,648	39,302	112,565	285,599
Kentucky	17,401	38,655	112,736	284,921
Louisiana	17,386	39,936	112,092	295,399
Maine	17,243	39,099	113,835	281,135
Maryland	15,900	37,987	111,550	275,830
Massachusetts	16,999	39,119	113,947	280,323
Michigan	17,583	39,446	113,430	290,218
Minnesota	17,231	38,768	113,052	275,057
Mississippi	17,128	38,766	109,859	288,409
Missouri	17,632	38,995	112,255	282,831
Montana	17,418	38,647	112,206	275,998
Nebraska	17,434	39,028	113,381	279,228
New Jersey	16,444	39,073	114,074	283,838
New Mexico	17,178	39,072	110,856	286,013
New York	16,074	38,843	113,098	266,433
North Carolina	16,708	38,184	111,715	280,044
North Dakota	18,135	41,496	115,427	303,117
Ohio	17,226	39,313	114,325	284,188
Oklahoma	17,002	37,934	107,117	272,473
Oregon	16,202	38,308	112,100	269,696
Pennsylvania	17,259	39,157	113,656	291,728
Rhode Island	17,527	39,080	113,794	283,855
South Carolina	16,995	37,801	110,236	282,204
Utah	16,128	36,678	105,952	278,661
Vermont	17,435	39,008	113,441	273,763
Virginia	16,586	38,098	111,592	286,837
West Virginia	17,668	39,425	114,533	292,151
Wisconsin	17,369	39,312	114,424	284,428
42 State Average*	\$17,409	\$39,272	\$110,284	\$292,247
*Simple average.				

Tax Year 2013 Individual Income Tax Burdens

Table 16: Tax Year 2013 Federal Income Tax Burdens for Single Filers

STATE	Income							
	\$10,000	\$20,000	\$35,000	\$50,000	\$75,000	\$100,000	\$150,000	\$250,000
Alabama	(\$382)	\$973	\$3,155	\$5,466	\$10,602	\$15,412	\$25,893	\$51,522
Arizona	(382)	973	3,155	5,466	10,627	15,263	25,549	51,013
Arkansas	(382)	973	3,155	5,466	10,408	15,107	25,215	50,109
California	(382)	973	3,155	5,466	10,086	14,321	23,756	49,848
Colorado	(382)	973	3,155	5,466	10,499	15,174	25,458	51,112
Connecticut	(382)	973	3,155	5,466	10,453	14,797	24,664	50,920
Delaware	(382)	973	3,155	5,466	10,464	15,067	25,131	50,734
District of Columbia	(382)	973	3,155	5,466	10,204	14,715	24,437	50,184
Georgia	(382)	973	3,155	5,466	10,209	14,926	24,989	50,074
Hawaii	(382)	973	3,155	5,466	10,055	14,508	24,305	49,891
Idaho	(382)	973	3,155	5,466	10,155	14,730	24,636	50,052
Illinois	(382)	973	3,155	5,466	10,464	15,067	25,131	50,734
Indiana	(382)	973	3,155	5,466	10,583	15,374	25,743	51,236
Iowa	(382)	973	3,155	5,466	10,604	15,326	25,459	51,149
Kansas	(382)	973	3,155	5,466	10,629	15,366	25,691	51,169
Kentucky	(382)	973	3,155	5,466	10,446	15,169	25,270	50,752
Louisiana	(382)	973	3,155	5,466	10,152	15,284	25,699	51,891
Maine	(382)	973	3,155	5,466	10,386	14,945	24,860	51,090
Maryland	(382)	973	3,155	5,466	9,972	14,334	23,958	50,245
Massachusetts	(382)	973	3,155	5,466	10,478	14,972	25,057	51,105
Michigan	(382)	973	3,155	5,466	10,584	15,270	25,702	51,483
Minnesota	(382)	973	3,155	5,466	10,245	14,853	24,939	50,838
Mississippi	(382)	973	3,155	5,466	10,258	14,970	25,381	50,665
Missouri	(382)	973	3,155	5,466	10,593	15,338	25,585	50,643
Montana	(382)	973	3,155	5,466	10,465	15,143	25,232	50,642
Nebraska	(382)	973	3,155	5,466	10,511	15,139	25,214	51,036
New Jersey	(382)	973	3,155	5,466	10,478	14,686	24,385	51,070
New Mexico	(382)	973	3,155	5,466	10,477	15,144	25,386	50,933
New York	(382)	973	3,155	5,466	10,317	14,581	24,111	50,895
North Carolina	(382)	973	3,155	5,466	10,173	14,787	24,674	50,395
North Dakota	(382)	973	3,155	5,466	10,936	15,760	26,396	53,499
Ohio	(382)	973	3,155	5,466	10,655	15,238	25,244	51,252
Oklahoma	(382)	973	3,155	5,466	10,431	15,092	25,310	50,035
Oregon	(382)	973	3,155	5,466	10,077	14,501	24,092	50,489
Pennsylvania	(382)	973	3,155	5,466	10,527	15,203	25,520	51,422
Rhode Island	(382)	973	3,155	5,466	10,798	15,361	25,560	51,075
South Carolina	(382)	973	3,155	5,466	9,892	14,516	24,978	50,002
Utah	(382)	973	3,155	5,466	10,217	14,681	24,643	49,044
Vermont	(382)	973	3,155	5,466	10,695	15,186	25,121	51,020
Virginia	(382)	973	3,155	5,466	10,322	14,829	24,848	50,256
West Virginia	(382)	973	3,155	5,466	9,602	14,530	25,699	51,284
Wisconsin	(382)	973	3,155	5,466	10,434	15,175	25,244	51,252
42 State Average*	(\$382)	\$973	\$3,155	\$5,466	\$10,385	\$14,996	\$25,099	\$50,811

* Simple average.

Appendix D: Federal Income Tax and Payroll Tax Liabilities

Table 17: Tax Year 2013 Federal Income Tax Burdens for Head of Household Filers

STATE	Income							
	\$10,000	\$20,000	\$35,000	\$50,000	\$75,000	\$100,000	\$150,000	\$250,000
Alabama	(\$3,994)	(\$3,795)	\$310	\$3,162	\$6,969	\$12,139	\$20,648	\$49,070
Arizona	(3,994)	(3,795)	310	3,162	7,021	12,083	20,511	48,970
Arkansas	(3,994)	(3,795)	310	3,162	6,815	11,945	20,368	49,431
California	(3,994)	(3,795)	310	3,162	6,656	11,436	19,268	49,160
Colorado	(3,994)	(3,795)	310	3,162	6,871	11,964	20,447	49,641
Connecticut	(3,994)	(3,795)	310	3,162	6,687	11,654	20,156	50,271
Delaware	(3,994)	(3,795)	310	3,162	6,829	11,883	20,260	50,078
District of Columbia	(3,994)	(3,795)	310	3,162	6,592	11,601	19,766	49,508
Georgia	(3,994)	(3,795)	310	3,162	6,567	11,750	20,094	49,395
Hawaii	(3,994)	(3,795)	310	3,162	6,480	11,313	19,277	49,204
Idaho	(3,994)	(3,795)	310	3,162	6,661	11,660	19,890	49,372
Illinois	(3,994)	(3,795)	310	3,162	6,565	11,667	20,236	50,288
Indiana	(3,994)	(3,795)	310	3,162	6,996	12,236	20,901	50,214
Iowa	(3,994)	(3,795)	310	3,162	6,881	12,192	20,849	50,509
Kansas	(3,994)	(3,795)	310	3,162	6,985	12,248	20,953	50,069
Kentucky	(3,994)	(3,795)	310	3,162	6,856	12,059	20,600	50,098
Louisiana	(3,994)	(3,795)	310	3,162	6,324	11,943	20,460	49,898
Maine	(3,994)	(3,795)	310	3,162	6,841	11,998	20,538	50,448
Maryland	(3,994)	(3,795)	310	3,162	6,261	11,132	19,224	49,572
Massachusetts	(3,994)	(3,795)	310	3,162	6,732	11,844	20,436	50,463
Michigan	(3,994)	(3,795)	310	3,162	6,877	12,090	20,928	50,330
Minnesota	(3,994)	(3,795)	310	3,162	6,634	11,754	20,464	50,186
Mississippi	(3,994)	(3,795)	310	3,162	6,593	11,691	20,303	49,233
Missouri	(3,994)	(3,795)	310	3,162	6,968	12,219	20,839	49,966
Montana	(3,994)	(3,795)	310	3,162	6,841	12,024	20,512	49,983
Nebraska	(3,994)	(3,795)	310	3,162	6,939	12,149	20,775	50,392
New Jersey	(3,994)	(3,795)	310	3,162	6,647	11,748	20,159	50,427
New Mexico	(3,994)	(3,795)	310	3,162	6,866	11,961	20,404	49,539
New York	(3,994)	(3,795)	310	3,162	6,519	11,432	19,741	50,246
North Carolina	(3,994)	(3,795)	310	3,162	6,595	11,689	19,988	49,727
North Dakota	(3,994)	(3,795)	310	3,162	7,251	12,557	21,394	50,445
Ohio	(3,994)	(3,795)	310	3,162	6,960	12,113	20,637	50,616
Oklahoma	(3,994)	(3,795)	310	3,162	6,822	11,885	20,282	48,615
Oregon	(3,994)	(3,795)	310	3,162	6,459	11,431	19,613	49,825
Pennsylvania	(3,994)	(3,795)	310	3,162	6,701	11,984	20,765	50,384
Rhode Island	(3,994)	(3,795)	310	3,162	7,039	12,254	20,940	50,432
South Carolina	(3,994)	(3,795)	310	3,162	6,230	11,244	20,139	49,320
Utah	(3,994)	(3,795)	310	3,162	6,549	11,361	19,318	47,954
Vermont	(3,994)	(3,795)	310	3,162	7,050	12,198	20,846	50,375
Virginia	(3,994)	(3,795)	310	3,162	6,604	11,576	19,908	49,583
West Virginia	(3,994)	(3,795)	310	3,162	5,799	11,142	20,915	50,650
Wisconsin	(3,994)	(3,795)	310	3,162	6,691	12,077	20,776	50,616
42 State Average*	(\$3,994)	(\$3,795)	\$310	\$3,162	\$6,720	\$11,841	\$20,346	\$49,869

* Simple average.

Tax Year 2013 Individual Income Tax Burdens

Table 18: Tax Year 2013 Federal Income Tax Burdens for Senior Married-Joint Filers

STATE	Income						
	\$20,000	\$35,000	\$50,000	\$75,000	\$100,000	\$150,000	\$250,000
Alabama	\$0	\$0	\$89	\$5,008	\$9,354	\$18,091	\$40,003
Arizona	0	0	89	5,008	9,329	17,902	39,544
Arkansas	0	0	89	5,008	9,667	18,448	39,172
California	0	0	89	5,008	9,118	17,047	36,954
Colorado	0	0	89	5,008	9,498	18,143	39,818
Connecticut	0	0	89	5,008	9,348	17,208	37,582
Delaware	0	0	89	5,008	9,564	18,407	39,934
District of Columbia	0	0	89	5,008	9,404	17,690	37,784
Georgia	0	0	89	5,008	9,503	18,036	38,778
Hawaii	0	0	89	5,008	9,057	17,103	38,455
Idaho	0	0	89	5,008	9,290	17,512	38,217
Illinois	0	0	89	5,008	9,474	17,654	38,072
Indiana	0	0	89	5,008	9,554	18,357	40,050
Iowa	0	0	89	5,008	9,893	18,843	39,977
Kansas	0	0	89	5,008	9,433	18,024	39,471
Kentucky	0	0	89	5,008	9,564	18,830	39,678
Louisiana	0	0	89	5,008	9,404	18,274	40,879
Maine	0	0	89	5,008	9,694	18,058	38,422
Maryland	0	0	89	5,008	9,299	17,268	37,287
Massachusetts	0	0	89	5,008	9,362	17,567	38,602
Michigan	0	0	89	5,008	9,564	18,441	39,710
Minnesota	0	0	89	5,008	9,121	17,514	38,132
Mississippi	0	0	89	5,008	9,204	18,234	39,586
Missouri	0	0	89	5,008	9,564	17,906	39,051
Montana	0	0	89	5,008	9,434	17,904	39,035
Nebraska	0	0	89	5,008	9,472	17,820	38,711
New Jersey	0	0	89	5,008	9,307	17,105	37,793
New Mexico	0	0	89	5,008	9,164	17,539	39,325
New York	0	0	89	5,008	9,487	17,345	37,548
North Carolina	0	0	89	5,008	9,366	17,670	38,314
North Dakota	0	0	89	5,008	9,560	18,478	41,812
Ohio	0	0	89	5,008	9,564	18,240	38,867
Oklahoma	0	0	89	5,008	9,444	18,006	38,625
Oregon	0	0	89	5,008	9,309	17,331	37,543
Pennsylvania	0	0	89	5,008	9,558	18,147	39,272
Rhode Island	0	0	89	5,008	9,477	17,814	38,142
South Carolina	0	0	89	5,008	9,165	18,284	39,064
Utah	0	0	89	5,008	8,775	16,540	36,884
Vermont	0	0	89	5,008	9,510	17,702	37,919
Virginia	0	0	89	5,008	9,392	17,329	38,504
West Virginia	0	0	89	5,008	8,716	18,368	40,288
Wisconsin	0	0	89	5,008	9,564	18,050	38,808
42 State Average*	\$0	\$0	\$89	\$5,008	\$9,394	\$17,863	\$38,848
* Simple average.							

Appendix D: Federal Income Tax and Payroll Tax Liabilities

Table 19: Tax Year 2013 Federal Income Tax Burdens for Senior Single Filers

STATE	Income					
	\$20,000	\$35,000	\$50,000	\$75,000	\$100,000	\$150,000
Alabama	\$0	\$614	\$3,836	\$9,453	\$11,338	\$21,872
Arizona	0	614	3,868	9,482	11,208	21,570
Arkansas	0	614	3,942	9,654	11,550	21,846
California	0	614	3,730	9,168	10,671	20,213
Colorado	0	614	3,972	9,531	11,304	21,697
Connecticut	0	614	4,160	9,554	10,966	21,061
Delaware	0	614	4,073	9,717	11,509	21,723
District of Columbia	0	614	3,816	9,441	11,189	21,110
Georgia	0	614	3,840	9,376	11,375	21,430
Hawaii	0	614	3,755	9,090	10,721	20,555
Idaho	0	614	3,868	9,259	11,033	21,097
Illinois	0	614	4,129	9,672	11,236	21,341
Indiana	0	614	3,981	9,662	11,575	22,164
Iowa	0	614	4,179	9,985	11,906	22,462
Kansas	0	614	4,016	9,697	11,348	21,861
Kentucky	0	614	4,197	10,037	11,975	22,313
Louisiana	0	614	3,414	8,771	11,343	21,927
Maine	0	614	4,168	9,689	11,462	21,704
Maryland	0	614	3,913	9,261	10,777	20,491
Massachusetts	0	614	4,033	9,540	11,124	21,445
Michigan	0	614	4,162	9,714	11,529	22,138
Minnesota	0	614	3,971	9,059	10,874	21,236
Mississippi	0	614	3,745	9,163	11,145	21,621
Missouri	0	614	4,057	9,719	11,613	21,643
Montana	0	614	3,951	9,380	11,242	21,495
Nebraska	0	614	4,016	9,442	11,252	21,556
New Jersey	0	614	4,075	9,587	11,012	20,765
New Mexico	0	614	3,818	9,205	10,992	21,305
New York	0	614	4,186	9,713	11,144	20,789
North Carolina	0	614	3,881	9,329	11,187	21,306
North Dakota	0	614	3,916	9,663	11,547	22,344
Ohio	0	614	4,238	9,994	11,706	21,989
Oklahoma	0	614	3,883	9,500	11,279	21,544
Oregon	0	614	3,971	9,425	11,078	21,002
Pennsylvania	0	614	4,081	9,634	11,459	21,915
Rhode Island	0	614	4,126	9,676	11,320	21,719
South Carolina	0	614	3,958	8,972	10,880	21,736
Utah	0	614	3,704	8,878	10,425	20,233
Vermont	0	614	4,181	9,663	11,275	21,489
Virginia	0	614	3,950	9,469	10,967	21,125
West Virginia	0	614	3,941	7,902	10,331	22,084
Wisconsin	0	614	4,085	9,644	11,586	21,974
42 State Average*	\$0	\$614	\$3,971	\$9,447	\$11,225	\$21,497

* Simple average.

Tax Year 2013 Individual Income Tax Burdens

Note: Table 20 provides information on FICA (Social Security and Medicare) payroll taxes for each filing type and gross income level used in the study. Since payroll taxes are based entirely on gross income, they do not vary from state to state. Given that so few senior filers have income subject to the payroll taxes, we do not include information on those burdens in this table.

Table 20: Tax Year 2013 Payroll Tax Burdens by Filing Type and Gross Income

FAGI	Filing Type		
	Single	Married-Joint	Head of Household
\$10,000	\$1,393	-	\$1,388
\$20,000	2,970	2,616	2,876
\$35,000	5,164	5,188	5,142
\$50,000	7,230	7,383	7,394
\$75,000	10,499	10,727	10,617
\$100,000	13,424	14,108	13,883
\$150,000	17,863	20,768	17,851
\$250,000	20,795	27,126	19,204
\$500,000	-	37,821	-
\$1,000,000	-	51,099	-

Appendix E: Tax Rates and Income Brackets in 2010, 2013 and 2014

VII. Appendix E: Tax Rates and Income Brackets In 2010, 2013 and 2014

As mentioned elsewhere in this report, changes in a state's tax burden from our tax year 2010 study may be due in part to structural changes in a state's income tax. The tables in this appendix detail changes to rates and brackets between tax years 2010 and 2013.

We are also including in this appendix changes in rates and brackets between tax years 2013 and 2014, the most recent tax year. The following summarizes those changes (note that a state may be listed more than once):

Table 21: Summary of State Individual Income Tax Changes Between Tax Years 2013 and 2014

Reduced top rate only					WI
Reduced some rates					
Reduced all rates	MA			OH	
Increased top rate only					
Increased some rates					
Increased all rates					
Added new top tier(s)					
Added intermediate bracket(s)					
Eliminated top tier(s)					
Eliminated intermediate bracket(s)					
Eliminated bottom bracket			NC		
Converted to flat rate system					
Reduced size of brackets					
Increased size of brackets		NE			
Reduced threshold for top rate					
Increased threshold for top rate					

We believe this information is timely, and will provide readers with a sense of how these rankings might be moving in the future.

The table does not provide bracket changes when those changes are purely the result of automatic indexing of brackets to a measure of inflation.

One final note – different states will have varying definitions of “taxable income”. Readers who wish to compare tax brackets and rates between states should use caution to ensure that those states have similar definitions of “taxable income”.

Table 22: Tax Year 2010, 2013, and 2014 Tax Rates and Income Brackets, Individual Income Tax, Married-Joint Filers, Various States

CALIFORNIA – Married Joint Filers					
TAX YEAR 2010		TAX YEAR 2013		TAX YEAR 2014	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$14,248	1.25%	First \$15,164	1.00%	First \$15,498	1.00%
Next \$19,532	2.25%	Next \$20,788	2.00%	Next \$21,144	2.00%
Next \$19,534	4.25%	Next \$20,790	4.00%	Next \$21,248	4.00%
Next \$20,696	6.25%	Next \$22,026	6.00%	Next \$22,510	6.00%
Next \$19,522	8.25%	Next \$20,780	8.00%	Next \$21,238	8.00%
Next \$906,467	9.55%	Next \$408,952	9.30%	Next \$417,950	9.30%
Over \$1,000,000	10.55%	Next \$101,700	10.30%	Next \$103,936	10.30%
		Next \$406,800	11.30%	Next \$415,750	11.30%
		Over \$1,017,000	12.30%	Over \$1,039,375	12.30%

Tax Year 2013 Individual Income Tax Burdens

CONNECTICUT – Married Joint Filers					
TAX YEAR 2010		TAX YEAR 2013		TAX YEAR 2014	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$20,000	3.00%	First \$20,000	3.00%	First \$20,000	3.00%
Next \$980,000	5.00%	Next \$80,000	5.00%	Next \$80,000	5.00%
		Next \$100,000	5.50%	Next \$100,000	5.50%
		Next \$200,000	6.00%	Next \$200,000	6.00%
		Next \$100,000	6.50%	Next \$100,000	6.50%
		Over \$500,000	6.70%	Over \$500,000	6.70%

DELAWARE – Married Joint Filers					
TAX YEAR 2010		TAX YEAR 2013		TAX YEAR 2014	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$2,000	0.00%	First \$2,000	0.00%	First \$2,000	0.00%
Next \$3,000	2.20%	Next \$3,000	2.20%	Next \$3,000	2.20%
Next \$5,000	3.90%	Next \$5,000	3.90%	Next \$5,000	3.90%
Next \$10,000	4.80%	Next \$10,000	4.80%	Next \$10,000	4.80%
Next \$5,000	5.20%	Next \$5,000	5.20%	Next \$5,000	5.20%
Next \$35,000	5.55%	Next \$35,000	5.55%	Next \$35,000	5.55%
Over \$60,000	6.95%	Over \$60,000	6.75%	Over \$60,000	6.60%

DISTRICT OF COLUMBIA – Married Joint Filers					
TAX YEAR 2010		TAX YEAR 2013		TAX YEAR 2014	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$10,000	4.00%	First \$10,000	4.00%	First \$10,000	4.00%
Next \$30,000	6.00%	Next \$30,000	6.00%	Next \$30,000	6.00%
Over \$40,000	8.50%	Next \$310,000	8.50%	Next \$310,000	8.50%
		Over \$350,000	8.95%	Over \$350,000	8.95%

IDAHO – Married Joint Filers					
TAX YEAR 2010		TAX YEAR 2013		TAX YEAR 2014	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$2,631	1.60%	First \$2,759	1.60%	First \$2,857	1.60%
Next \$2,632	3.60%	Next \$2,760	3.60%	Next \$2,858	3.60%
Next \$2,632	4.10%	Next \$2,760	4.10%	Next \$2,858	4.10%
Next \$2,632	5.10%	Next \$2,760	5.10%	Next \$2,858	5.10%
Next \$2,632	6.10%	Next \$2,760	6.10%	Next \$2,858	6.10%
Next \$6,580	7.10%	Next \$6,900	7.10%	Next \$7,146	7.10%
Next \$32,900	7.40%	Over \$20,699	7.40%	Over \$21,435	7.40%
Over \$52,639	7.80%				

ILLINOIS – Married Joint Filers					
TAX YEAR 2010		TAX YEAR 2013		TAX YEAR 2014	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
Flat Rate	3.00%	Flat Rate	5.00%	Flat Rate	5.00%

KANSAS – Married Joint Filers					
TAX YEAR 2010		TAX YEAR 2013		TAX YEAR 2014	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$30,000	3.50%	First \$30,000	3.00%	First \$30,000	2.70%
Next \$30,000	6.25%	Over \$30,000	4.90%	Over \$30,000	4.80%
Over \$60,000	6.45%				

Appendix E: Tax Rates and Income Brackets in 2010, 2013 and 2014

MAINE – Married Joint Filers					
TAX YEAR 2010		TAX YEAR 2013		TAX YEAR 2014	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$9,949	2.00%	First \$10,449	EXEMPT	First \$10,449	EXEMPT
Next \$9,800	4.50%	Next \$31,400	6.50%	Next \$31,400	6.50%
Next \$19,800	7.00%	Over \$41,849	7.95%	Over \$41,849	7.95%
Over \$39,549	8.50%				

MARYLAND – Married Joint Filers					
TAX YEAR 2010		TAX YEAR 2013		TAX YEAR 2014	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$1,000	2.00%	First \$1,000	2.00%	First \$1,000	2.00%
Next \$1,000	3.00%	Next \$1,000	3.00%	Next \$1,000	3.00%
Next \$1,000	4.00%	Next \$1,000	4.00%	Next \$1,000	4.00%
Next \$147,000	4.75%	Next \$147,000	4.75%	Next \$147,000	4.75%
Next \$150,000	5.00%	Next \$25,000	5.00%	Next \$25,000	5.00%
Next \$200,000	5.25%	Next \$50,000	5.25%	Next \$50,000	5.25%
Next \$500,000	5.50%	Next \$75,000	5.50%	Next \$75,000	5.50%
Over \$1,000,000	6.25%	Over \$300,000	5.75%	Over \$300,000	5.75%

MASSACHUSETTS – Married Joint Filers					
TAX YEAR 2010		TAX YEAR 2013		TAX YEAR 2014	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
Flat Rate – Part B Income	5.30%	Flat Rate – Part B Income	5.25%	Flat Rate – Part B Income	5.20%

MINNESOTA – Married Joint Filers					
TAX YEAR 2010		TAX YEAR 2013		TAX YEAR 2014	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$33,280	5.35%	First \$35,480	5.35%	First \$36,080	5.35%
Next \$98,940	7.05%	Next \$105,480	7.05%	Next \$107,270	7.05%
Over \$132,220	7.85%	Next \$109,040	7.85%	Next \$110,890	7.85%
		Over \$250,000	9.85%	Over \$254,240	9.85%

NEBRASKA – Married Joint Filers					
TAX YEAR 2010		TAX YEAR 2013		TAX YEAR 2014	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$4,800	2.56%	First \$4,800	2.46%	First \$6,000	2.46%
Next \$30,200	3.57%	Next \$30,200	3.51%	Next \$30,000	3.51%
Next \$19,000	5.12%	Next \$19,000	5.01%	Next \$22,000	5.01%
Over \$54,000	6.84%	Over \$54,000	6.84%	Over \$58,000	6.84%

Tax Year 2013 Individual Income Tax Burdens

NEW YORK – Married Joint Filers					
TAX YEAR 2010		TAX YEAR 2013		TAX YEAR 2014	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$16,000	4.00%	First \$16,450	4.00%	First \$16,700	4.00%
Next \$6,000	4.50%	Next \$6,150	4.50%	Next \$6,250	4.50%
Next \$4,000	5.25%	Next \$4,150	5.25%	Next \$4,200	5.25%
Next \$14,000	5.90%	Next \$14,400	5.90%	Next \$14,650	5.90%
Next \$260,000	6.85%	Next \$113,200	6.45%	Next \$115,100	6.45%
Next \$200,000	7.85%	Next \$154,400	6.65%	Next \$156,950	6.65%
Over \$500,000	8.97%	Next \$1,749,800	6.85%	Next \$1,778,950	6.85%
		Over \$2,058,550	8.82%	Over \$2,092,800	8.82%

NORTH CAROLINA – Married Joint Filers					
TAX YEAR 2010		TAX YEAR 2013		TAX YEAR 2014	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$21,250	6.00%	First \$21,250	6.00%	Flat Rate	5.80%
Next \$78,750	7.00%	Next \$78,750	7.00%		
Over \$100,000	7.75%	Over \$100,000	7.75%		

NORTH DAKOTA – Married Joint Filers					
TAX YEAR 2010		TAX YEAR 2013		TAX YEAR 2014	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$56,850	1.84%	First \$60,650	1.22%	First \$61,700	1.22%
Next \$80,450	3.44%	Next \$85,750	2.27%	Next \$87,150	2.27%
Next \$71,950	3.81%	Next \$76,650	2.52%	Next \$78,000	2.52%
Next \$164,400	4.42%	Next \$175,300	2.93%	Next \$178,250	2.93%
Over \$373,650	4.86%	Over \$398,350	3.22%	Over \$405,100	3.22%

OHIO – Married Joint Filers					
TAX YEAR 2010		TAX YEAR 2013		TAX YEAR 2014	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$5,050	0.618%	First \$5,200	0.537%	First \$5,200	0.528%
Next \$5,050	1.236%	Next \$5,200	1.074%	Next \$5,200	1.057%
Next \$5,050	2.472%	Next \$5,250	2.148%	Next \$5,250	2.113%
Next \$5,050	3.091%	Next \$5,250	2.686%	Next \$5,250	2.642%
Next \$20,150	3.708%	Next \$20,800	3.222%	Next \$20,800	3.169%
Next \$40,350	4.327%	Next \$41,850	3.760%	Next \$41,850	3.698%
Next \$20,200	4.945%	Next \$20,900	4.296%	Next \$20,900	4.226%
Next \$100,900	5.741%	Next \$104,250	4.988%	Next \$104,250	4.906%
Over \$201,800	6.240%	Over \$208,500	5.421%	Over \$208,500	5.333%

Appendix E: Tax Rates and Income Brackets in 2010, 2013 and 2014

OKLAHOMA – Married Joint Filers					
TAX YEAR 2010		TAX YEAR 2013		TAX YEAR 2014	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$2,000	0.50%	First \$2,000	0.50%	First \$2,000	0.50%
Next \$3,000	1.00%	Next \$3,000	1.00%	Next \$3,000	1.00%
Next \$2,500	2.00%	Next \$2,500	2.00%	Next \$2,500	2.00%
Next \$2,300	3.00%	Next \$2,300	3.00%	Next \$2,300	3.00%
Next \$2,400	4.00%	Next \$2,400	4.00%	Next \$2,400	4.00%
Next \$2,800	5.00%	Next \$2,800	5.00%	Next \$2,800	5.00%
Over \$15,000	5.50%	Over \$15,000	5.25%	Over \$15,000	5.25%

OREGON – Married Joint Filers					
TAX YEAR 2010		TAX YEAR 2013		TAX YEAR 2014	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$4,000	5.00%	First \$6,500	5.00%	First \$6,600	5.00%
Next \$6,000	7.00%	Next \$9,800	7.00%	Next \$9,900	7.00%
Next \$240,000	9.00%	Next \$233,700	9.00%	Next \$233,500	9.00%
Next \$250,000	10.80%	Over \$250,000	9.90%	Over \$250,000	9.90%
Over \$500,000	11.00%				

RHODE ISLAND – Married Joint Filers					
TAX YEAR 2010		TAX YEAR 2013		TAX YEAR 2014	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
Flat Rate	6.00%	First \$58,600	3.75%	First \$59,600	3.75%
		Next \$74,650	4.75%	Next \$75,900	4.75%
		Over \$133,250	5.99%	Over \$135,500	5.99%

Note: For tax year 2010 Rhode Island allowed taxpayers to calculate their liability using either a flat rate or a graduated rate schedule based on 25% of federal income tax rates in effect prior to the enactment of the Economic Growth and Tax Relief Reconciliation Act of 2001.

WISCONSIN – Married Joint Filers					
TAX YEAR 2010		TAX YEAR 2013		TAX YEAR 2014	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$13,420	4.60%	First \$14,330	4.40%	First \$14,540	4.00%
Next \$13,430	6.15%	Next \$14,320	5.84%	Next \$14,550	5.84%
Next \$174,490	6.50%	Next \$286,810	6.27%	Next \$291,160	6.27%
Next \$94,210	6.75%	Over \$315,460	7.65%	Over \$320,250	7.65%
Over \$295,550	7.75%				

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