

Top State Tax Rate - Tax Year 2008

Nominal Top Rate

State	Top Rate	Rank
VERMONT	9.50	1
CALIFORNIA	9.30	2
OREGON	9.00	3
IOWA	8.98	4
NEW JERSEY	8.97	5
DIST. OF COLUMB	8.50	6
MAINE	8.50	6
HAWAII	8.25	8
MINNESOTA	7.85	9
IDAHO	7.80	10
NORTH CAROLINA	7.75	11
ARKANSAS	7.00	12
SOUTH CAROLINA	7.00	12
MONTANA	6.90	14
NEW YORK	6.85	15
NEBRASKA	6.84	16
WISCONSIN	6.75	17
WEST VIRGINIA	6.50	18
KANSAS	6.45	19
OHIO	6.24	20
GEORGIA	6.00	21
KENTUCKY	6.00	21
LOUISIANA	6.00	21
MISSOURI	6.00	21
DELAWARE	5.95	25
VIRGINIA	5.75	26
NORTH DAKOTA	5.54	27
MARYLAND	5.50	28
OKLAHOMA	5.50	28
MASSACHUSETTS	5.30	30
NEW MEXICO	5.30	30
ALABAMA	5.00	32
CONNECTICUT	5.00	32
MISSISSIPPI	5.00	32
UTAH	5.00	32
COLORADO	4.63	36
ARIZONA	4.54	37
MICHIGAN	4.35	38
INDIANA	3.40	39
PENNSYLVANIA	3.07	40
ILLINOIS	3.00	41
ALASKA	0.00	51
FLORIDA	0.00	51
NEVADA	0.00	51
NEW HAMPSHIRE	0.00	51
SOUTH DAKOTA	0.00	51
TENNESSEE	0.00	51
TEXAS	0.00	51
WASHINGTON	0.00	51
WYOMING	0.00	51
RHODE ISLAND *		

Top Effective Tax Rates - Wage Income - Tax Year 2005

Federal Itemize Filers

State Name	Federal Effective Rate	State Effective Rate	Total Effective Rate	Rank
California	32.60	9.86	42.46	1
Rhode Island	32.80	9.28	42.08	2
Oregon	32.87	9.10	41.96	3
Washington DC	32.87	9.10	41.96	3
Maine	32.99	8.76	41.74	5
Vermont	33.07	8.50	41.58	6
North Carolina	33.08	8.50	41.57	7
Minnesota	33.22	8.09	41.31	8
Hawaii	33.23	8.04	41.28	9
Idaho	33.29	7.89	41.18	10
Nebraska	33.37	7.65	41.02	11
New York	33.51	7.25	40.76	12
Arkansas	33.53	7.21	40.74	13
Ohio	33.54	7.18	40.72	14
Montana	33.56	7.11	40.67	15
South Carolina	33.57	7.09	40.66	16
Wisconsin	33.69	6.75	40.44	17
Kansas	33.77	6.51	40.28	18
West Virginia	33.77	6.50	40.27	19
New Jersey	33.82	6.37	40.19	20
Oklahoma	33.85	6.29	40.14	21
Kentucky	33.89	6.18	40.07	22
Utah	33.90	6.14	40.04	23
Delaware	33.91	6.13	40.03	24
Iowa	33.93	6.06	39.99	25
Missouri	33.98	5.91	39.89	26
Virginia	34.01	5.83	39.84	27
Georgia	34.01	5.83	39.84	27
New Mexico	34.11	5.55	39.66	29
North Dakota	34.16	5.41	39.56	30
Massachusetts	34.19	5.30	39.49	31
Connecticut	34.30	5.00	39.30	32
Mississippi	34.32	4.93	39.25	33
Arizona	34.32	4.93	39.25	33
Maryland	34.36	4.83	39.19	35
Colorado	34.38	4.77	39.15	36
Louisiana	34.68	3.92	38.60	37
Michigan	34.69	3.90	38.59	38
Indiana	34.86	3.40	38.26	39
Alabama	34.91	3.25	38.17	40
Pennsylvania	34.98	3.07	38.05	41
Illinois	35.00	3.00	38.00	42
Alaska	36.05	0.00	36.05	51
Florida	36.05	0.00	36.05	51
Nevada	36.05	0.00	36.05	51
New Hampshire	36.05	0.00	36.05	51
South Dakota	36.05	0.00	36.05	51
Tennessee	36.05	0.00	36.05	51
Texas	36.05	0.00	36.05	51
Washington	36.05	0.00	36.05	51
Wyoming	36.05	0.00	36.05	51

*Rhode Island's income tax is 25% of

Federal Tax Liability

Note: Bolded tax rates have changed since 2005.

Note: Bolded States allow 100% federal Deductibility

Source - Federation of Tax Administrators (FTA):

http://www.taxadmin.org/fta/rate/ind_inc.html

Source = National Bureau of Economic Research (NBER):

<http://www.nber.org/~taxsim/state-rates/>