

State Income Tax Tables - 2002

ALABAMA

1 st	\$1,000.....	2%
Next	5,000.....	4%
Over	6,000	5%

ALASKA 0%

ARIZONA ¹

1 st	\$10,000.....	2.87%
Next	15,000.....	3.2%
Next	25,000.....	3.74%
Next	100,000.....	4.72%
Over	150,000	5.04%

ARKANSAS

1 st	\$3,099.....	1%
	\$3,100 to 6,199.....	2.5%
	\$6,200 to 9,299.....	3.5%
	\$9,300 to 15,499.....	4.5%
	\$15,500 to 25,899.....	6%
	\$25,900 and over	7%

CALIFORNIA ²

1 st	\$5,748.....	1%
Next	7,877.....	2%
Next	7,878.....	4%
Next	8,347.....	6%
Next	7,875.....	8%
	\$37,725 and over.....	9.3%

COLORADO ³

4.63% of federal taxable income with modifications.

CONNECTICUT ⁴

1 st	10,000	3%
over	10,000	4.5%

DELAWARE

\$0 to	\$2,000	0%
	\$2,001 to 5,000.....	2.2%
Next	5,000.....	3.9%
Next	10,000.....	4.8%
Next	5,000.....	5.2%
Next	35,000.....	5.55%
Over	60,000	5.95%

DISTRICT OF COLUMBIA

1 st	\$10,000	5%
Next	20,000.....	7.5%
Over	30,000.....	9.5%

FLORIDA 0%

GEORGIA

1 st	\$1,000.....	1%
Next	2,000.....	2%
Next	2,000.....	3%
Next	2,000.....	4%
Next	3,000.....	5%
Over	10,000.....	6%

HAWAII ⁶

1 st	\$4,000.....	1.5%
2 nd	4,000	3.7%
Next	8,000.....	6.4%
Next	8,000.....	6.9%
Next	8,000	7.3%
Next	8,000	7.6%
Next	20,000.....	7.9%
Next	20,000.....	8.5%
Over	80,000.....	8.5%

IDAHO ⁷

1 st	\$1,056.....	1.6%
	\$1,056 to 2,113.....	3.6%
	\$2,113 to 3,169.....	4.1%
	\$3,169 to 4,226.....	5.1%
	\$4,226 to 5,282.....	6.1%
	\$5,282 to 7,923.....	7.1%
	\$7,923 to 21,129.....	7.4%
	\$21,129 Over.....	7.8%

ILLINOIS

3% of federal adjusted gross income with modifications.

INDIANA

3.4% of federal adjusted gross income with modifications.

IOWA

1 st	\$1,18536%
	\$1,185 to 2,370.....	.72%
	\$2,370 to 4,740.....	2.43%
	\$4,740 to 10,665.....	4.5%

State Income Tax Tables - 2002

\$0 to	\$25,680	5.35%
	\$25,681 to 102,030.....	7.05%
	Over 102,030.....	7.85%

IOWA (continued)

\$10,665 to 17,775.....		6.12%
\$17,775 to 23,700.....		6.48%
\$23,700 to 35,550.....		6.8%
\$35,550 to 53,325.....		7.92%
Over 53,325		8.98%

KANSAS ⁸

1 st \$15,000		3.5%
Next 15,000		6.25%
Over 30,000		6.45%

KENTUCKY

1 st \$3,000		2%
Next 1,000		3%
Next 1,000		4%
Next 3,000		5%
\$8,000 and over.....		6%

LOUISIANA ⁹

1 st \$10,000		2%
Next 40,000		4%
Over 50,000		6%

MAINE ¹⁰

Less than \$8,250		2%
Next 8,250.....		4.5%
Next 16,500.....		7%
\$33,000 or more		8.5%

MARYLAND

1 st \$1,000		2%
Next 1,000		3%
Next 1,000		4%
Over 3,000		4.8%

MASSACHUSETTS ¹¹

see footnote

MICHIGAN

4.2% of the federal adjusted gross income with modifications.

MINNESOTA ¹²

MISSISSIPPI

1 st \$5,000.....		3%
Next 5,000.....		4%
Over 10,000.....		5%

MISSOURI

1 st \$1,000.....		1.5%
Next 1,000.....		2%
Next 1,000.....		2.5%
Next 1,000.....		3%
Next 1,000.....		3.5%
Next 1,000.....		4%
Next 1,000.....		4.5%
Next 1,000.....		5%
Next 1,000.....		5.5%
Over 9,000.....		6%

MONTANA ¹³

1 st \$2,200.....		2%
Next 2,100.....		3%
Next 4,300.....		4%
Next 4,300.....		5%
Next 4,300.....		6%
Next 4,300.....		7%
Next 8,700.....		8%
Next 12,900.....		9%
Next 32,300.....		10%
Over 75,400.....		11%

NEBRASKA ¹⁴

1 st \$4,000.....		2.51%
Next 26,000.....		3.49%
Next 16,750.....		5.01%
Over 46,750.....		6.68%

NEVADA 0%

NEW HAMPSHIRE 0%

5% on income from interest and dividends.

NEW JERSEY ¹⁵

\$0 to \$20,000		1.4%
Next 30,000.....		1.75%
Next 20,000.....		2.45%
Next 10,000.....		3.50%
Next 70,000.....		5.525%

State Income Tax Tables - 2002

Over 150,000.....	6.37%	Next 2,300.....	3%
		Next 2,400.....	4%
		Next 2,800.....	5%
		Next 6,000.....	6%
		Remainder	6.75%

NEW MEXICO ¹⁶

1 st \$8,000	1.7%
Next 8,000	3.2%
Next 8,000	4.7%
Next 16,000	6%
Next 24,000	7.1%
Next 36,000	7.9%
Over 100,000	8.2%

NEW YORK ¹⁷

1 st \$16,000.....	4.0%
Next 6,000.....	4.5%
Next 4,000.....	5.25%
Next 14,000.....	5.9%
Over 40,000.....	6.85%

NORTH CAROLINA ¹⁸

1 st \$21,250.....	6%
Next 78,750.....	7%
Over 100,000.....	7.75%
Over 200,000.....	8.75%

NORTH DAKOTA ¹⁹

\$0 to \$45,200	2.1%
\$45,200 to 109,250.....	3.92%
\$109,250 to 166,500.....	4.34%
\$166,500 to 297,350.....	5.04%
\$297,350	5.54%

OHIO

1 st \$5,000.....	.743%
Next 5,000.....	1.486%
Next 5,000.....	2.972%
Next 5,000.....	3.715%
Next 20,000.....	4.457%
Next 40,000.....	5.201%
Next 20,000.....	5.943%
Next 100,000.....	6.9%
Over 200,000.....	7.5%

OKLAHOMA ²⁰

1 st \$2,0005%
Next 3,000.....	1%
Next 2,500.....	2%

OREGON ²¹

1 st \$2,500.....	5%
Next 3,800	7%
Over 6,300	9%

PENNSYLVANIA ²²

2.8% of taxable compensation.

RHODE ISLAND

25% of federal income tax liability.

SOUTH CAROLINA ²³

First \$2,400	2.5%
Next 2,400.....	3%
Next 2,400.....	4%
Next 2,400.....	5%
Next 2,400.....	6%
\$12,000 or over	7%

SOUTH DAKOTA..... 0%

TENNESSEE ²⁴ 0%

TEXAS 0%

UTAH ²⁵

1 st \$1,726	2.3%
\$1,726 to 3,450	3.3%
\$3,450 to 5,176	4.2%
\$5,176 to 6,900	5.2%
\$6,900 to 8,626	6.0%
Over \$8,626	7.0%

VERMONT

24% of federal income tax liability.

VIRGINIA

1 st \$3,000	2%
Next 2,000	3%
Next 12,000	5%
Over 17,000	5.75%

WASHINGTON 0%

WEST VIRGINIA ²⁶

State Income Tax Tables - 2002

			1 st	\$10,750.....	4.6%
1 st	\$10,000	3%	Next	10,750.....	6.15%
Next	15,000	4%	Next	133,600.....	6.5%
Next	15,000	4.5%	Over	155,100	6.75%
Next	20,000	6%			
Over	60,000	6.5%	WYOMING	0%

WISCONSIN ₂₇

Footnotes to Tax Tables

1. Arizona: Rates for married persons filing jointly and heads of households range from 2.87% on the first \$20,000 of taxable income to 5.04% of taxable income over \$300,000.

2. California: Married persons filing joint returns must split their income. Rates for heads of households range from 1% on the first \$11,500 of taxable income to 9.3% of taxable income over \$51,350.

3. Colorado: 4.63% of federal taxable income with modifications, plus an amount in excess of 3.71% of modified federal alternative minimum taxable income over the flat Colorado income tax rate.

4. Connecticut: For married persons filing jointly and surviving spouses, the tax is 3% of the first \$20,000 and 4.5% of the excess over \$20,000. Taxpayers subject to alternative minimum tax pay an additional minimum tax equal to 19% of federal tentative minimum tax or 5% of adjusted federal alternative minimum taxable income, whichever is less.

6. Hawaii: Rates for heads of households range from 1.5% of taxable income not over \$3,000 to 8.75% of taxable income over \$60,000. Rates for other unmarried individuals, married persons filing separate and estates and trust range from 1.5% of taxable income not over \$2,000 to 8.5% of taxable income over \$40,000.

7. Idaho: An additional \$10 tax is due from every taxpayer required to file an income tax return except blind persons and persons receiving public assistance

8. Kansas: Rates shown are for individuals, heads of households and married persons filing individually. Rates for married individuals filing joint returns are 3.5% of the first \$30,000 of taxable income, 6.25% of the next \$30,000, and 6.45% of taxable income over \$60,000.

9. Louisiana: The amount of tax due is determined from tax tables. These amounts are doubled (rates remain the same) for taxpayers filing joint returns.

10. Maine: Rates shown above are for married taxpayers, filing jointly, and surviving spouses. Rates for single persons and married persons filing separately range from 2% of the first \$4,150 to \$846 plus 8.5% of taxable income of \$16,500 or over. Rates for heads of households range from 2% if taxable income less than \$6,200 to \$1,268 plus 8.5% if taxable income is \$24,750 or over.

11. Massachusetts: Part A (interest and dividends after 1/1/99)5.85%,
 Part B income (income that is not Part A or Part C income)5.85%,
 Part C incomesee tax specialist.

12. Minnesota: Rates shown are for married taxpayers filing joint returns. For single taxpayers, rates range from 5.35% of the first \$17,570 of taxable income to 7.85% of taxable income over \$57,710. For heads of households, rates range from 5.35% of the first \$21,630 of taxable income to 7.85% of taxable income over \$86,910.

State Income Tax Tables - 2002

13. **Montana:** Income tax brackets have been indexed for inflation.
14. **Nebraska:** Rates shown are for married couples filing jointly and qualified surviving spouses. Rates for married persons filing separately range from 2.51% of the first \$2,000 of taxable income to 6.68% of taxable income over \$23,375. Rates for heads of households range from 2.51% of the first \$3,800 of taxable income to 6.68% of taxable income over \$35,000. Rates for single individuals range between 2.51% of the first \$2,400 of taxable income to 6.68% of taxable income over \$26,500.
15. **New Jersey:** Rates shown are for married taxpayers filing jointly, heads of households, and surviving spouses. Rates for other taxpayers range from 1.4% of the first \$20,000 of taxable income to 6.37% of taxable income over \$75,000.
16. **New Mexico:** Rates shown are for married taxpayers filing jointly and surviving spouses. Rates for married taxpayers filing separately range from 1.7% of the first \$4,000 of taxable income to 8.2% of income over \$50,000. Rates for single individuals and estates and trusts range from 1.7% of the first \$5,500 of taxable income to 8.2% of income over \$65,000. Rates for heads of households range from 1.7% of the first \$7,000 of taxable income to 8.2% of income over \$83,000.
17. **New York:** Rates shown are for resident married persons filing joint returns and surviving spouses. Rates for resident heads of households range from 4% of the first \$11,000 of taxable income to 6.85% of taxable income over \$30,000. Rates for resident single persons, married individuals filing separately and estates and trusts range from 4% of the first \$8,000 of taxable income to 6.85% of taxable income over \$20,000.
18. **North Carolina:** Rates shown are for married persons filing joint returns. Rates for married persons filing separate returns range from 6% of income under \$10,626 to 8.75% of taxable income over \$100,000. Rates for heads of households range from 6% of income under \$17,001 to 8.75% of income over \$160,000. Rates for single individuals range from 6% of income under \$12,751 to 8.75% of income over \$120,000.
19. **North Dakota:** Individuals, estates and trusts may elect to compute their income tax under the optional method. Rates range from 2.67% on taxable income under \$3,000 to 12% on taxable income over \$50,000.
20. **Oklahoma:** Rates shown are for married individuals filing jointly, surviving spouses and heads of households *not deducting* federal income tax. For single individuals and married individuals filing separately *not deducting* federal income tax, rates range from .5% of the first \$1,000 of taxable income to 6.75% of such income over \$10,000.
21. **Oregon:** Tax rates above are for single persons and married persons filing separately. In case of married persons filing jointly, heads of household, and qualifying widow(er)s rates are 5% of the first \$5,000, 7% of the next \$7,600 and 9% of income over \$12,600.
22. **Pennsylvania:** 2.8% of taxable compensation, net profits, net gains from the sale of property, rent, royalties, patents or copyrights, income from estates or trusts, dividends, interest and winnings.
23. **South Carolina:** Income tax brackets have been indexed for inflation.
24. **Tennessee:** 6% on dividends and interest.
25. **Utah:** Rates shown are for married persons filing jointly or heads of households. Rates for single taxpayers, married persons filing separately and estates and trusts range from 2.3% of adjusted federal taxable income not over \$863 to \$158 plus 7% of adjusted federal taxable income over \$4,313. Personal exemption amounts and tax brackets have been indexed for inflation.

State Income Tax Tables - 2002

26. West Virginia: For married taxpayers filing separately, rates range from 3% of taxable income not over \$5,000 to 6.5% of taxable income over \$30,000.

27. Wisconsin: Rates shown are for married persons filing jointly. For married persons filing separately range from 4.6% of the first \$5,380 of taxable income to 6.75% of taxable income over \$77,550. For fudiciaries and single individuals, rates range from 4.6% on the first \$8,060 of taxable income to 6.75% of taxable income over \$116,330.