

State Rankings of Top Personal Income Tax Rates

<i>Rank</i>	<i>State</i>	<i>Top PIT Rate</i>	<i>Rank</i>	<i>State</i>	<i>Top PIT Rate</i>
1t	Alaska	0.000	26t	Georgia	6.000
1t	Florida	0.000	26t	Kentucky	6.000
1t	Nevada	0.000	26t	Missouri	6.000
1t	New Hampshire	0.000	26t	Rhode Island	6.000
1t	South Dakota	0.000	30	Ohio	6.240
1t	Tennessee	0.000	31	Maryland	6.250
1t	Texas	0.000	32	Kansas	6.450
1t	Washington	0.000	33t	Connecticut	6.500
1t	Wyoming	0.000	33t	West Virginia	6.500
10	Illinois	3.000	35	Nebraska	6.840
11	Pennsylvania	3.070	36	Montana	6.900
12	Alabama	3.250	37	Delaware	6.950
13	Indiana	3.400	38t	Arkansas	7.000
14	Louisiana	3.900	38t	South Carolina	7.000
15	Michigan	4.350	40	Wisconsin	7.750
16	Arizona	4.540	41	Idaho	7.800
17	Colorado	4.630	42	Minnesota	7.850
18	North Dakota	4.860	43	North Carolina	7.983
19	New Mexico	4.900	44t	Dist. of Columbia	8.500
20t	Mississippi	5.000	44t	Maine	8.500
20t	Utah	5.000	46	Vermont	8.950
22	Massachusetts	5.300	47	New York	8.970
23	Oklahoma	5.500	48	California	10.550
24	Virginia	5.750	49	New Jersey	10.750
25	Iowa	5.837	50t	Hawaii	11.000
			50t	Oregon	11.000

Data Source: CCH Incorporated, *2010 State Tax Handbook*, and state specific sources.