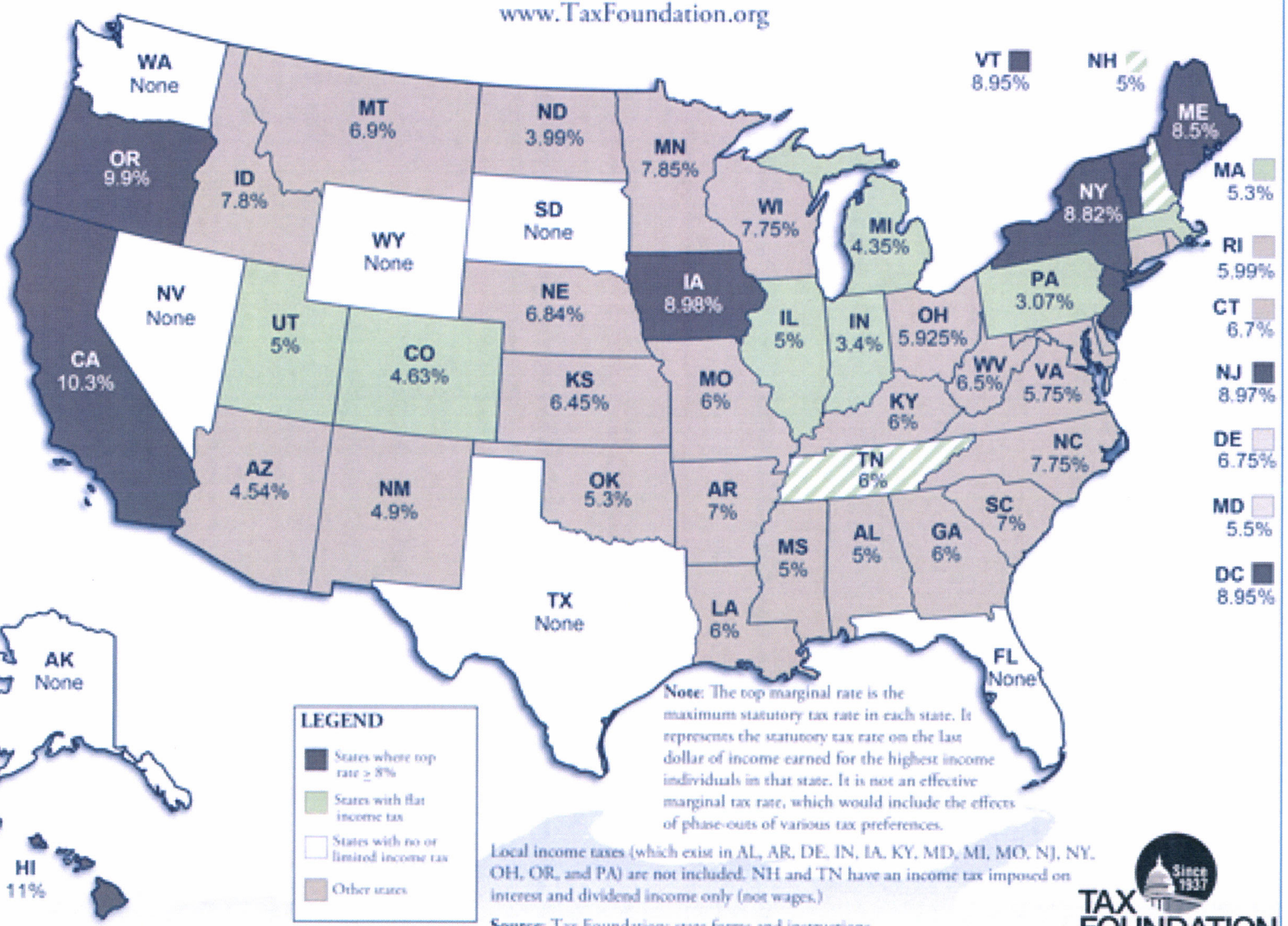
Top State Income Tax Rates

Highest Statutory Marginal Income Rate By State, Tax Year 2012

www.TaxFoundation.org



Note: The top marginal rate is the maximum statutory tax rate in each state. It represents the statutory tax rate on the last dollar of income earned for the highest income individuals in that state. It is not an effective marginal tax rate, which would include the effects of phase-outs of various tax preferences.

Local income taxes (which exist in AL, AR, DE, IN, IA, KY, MD, MI, MO, NJ, NY, OH, OR, and PA) are not included. NH and TN have an income tax imposed on interest and dividend income only (not wages.)

Source: Tax Foundation; state forms and instructions.

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