

State Rankings of Top Personal Income Tax Rates

Rank	State	Top PIT Rate	Rank	State	Top PIT Rate
1	Alaska	0.000	26	Virginia	5.750
1	Florida	0.000	27	Iowa	5.837
1	Nevada	0.000	28	Delaware	5.950
1	New Hampshire	0.000	29	Georgia	6.000
1	South Dakota	0.000	29	Kentucky	6.000
1	Tennessee	0.000	29	Missouri	6.000
1	Texas	0.000	32	Ohio	6.240
1	Washington	0.000	33	Kansas	6.450
1	Wyoming	0.000	34	West Virginia	6.500
10	Illinois	3.000	35	Wisconsin	6.750
11	Pennsylvania	3.070	36	Nebraska	6.840
12	Alabama	3.250	37	New York	6.850
13	Indiana	3.400	38	Montana	6.900
14	Louisiana	3.900	39	Arkansas	7.000
15	Michigan	4.350	39	Rhode Island	7.000
16	Arizona	4.540	39	South Carolina	7.000
17	Colorado	4.630	42	North Carolina	7.750
18	New Mexico	4.900	43	Idaho	7.800
19	Connecticut	5.000	44	Minnesota	7.850
19	Mississippi	5.000	45	Hawaii	8.250
19	Utah	5.000	46	Dist. of Columbia	8.500
22	Massachusetts	5.300	46	Maine	8.500
23	Maryland	5.500	48	New Jersey	8.970
24	North Dakota	5.540	49	Oregon	9.000
25	Oklahoma	5.550	50	Vermont	9.500
			51	California	10.300