



Table 4  
Individual Income Tax Index, 2006 – 2011

State	FY 2011		FY 2010		Change from 2010 to 2011		FY 2009		FY 2008		FY 2007		FY 2006	
	Score	Rank	Score	Rank	Score	Rank	Score	Rank	Score	Rank	Score	Rank	Score	Rank
U.S.	5.00	–	5.00	–	0	–	5.00	–	5.00	–	5.00	–	5.00	–
Alabama	5.41	18	5.39	17	0.01	–1	5.27	17	5.27	17	5.38	20	5.38	19
Alaska	10.00	1	10.00	1	0.00	0	10.00	1	10.00	1	9.76	6	9.76	6
Arizona	5.21	23	5.17	23	0.04	0	5.05	23	5.05	23	5.01	29	4.96	28
Arkansas	4.85	33	4.83	34	0.02	1	4.79	31	4.79	31	4.89	30	4.91	30
California	2.75	48	2.68	48	0.07	0	2.47	49	2.47	49	3.43	46	3.43	45
Colorado	6.41	16	6.40	16	0.01	0	6.31	14	6.31	14	6.47	14	6.47	14
Connecticut	2.83	47	5.10	24	–2.27	–23	4.99	25	4.99	25	5.40	19	5.40	18
Delaware	4.83	34	4.80	35	0.03	1	4.86	28	4.86	28	4.79	33	4.81	33
Florida	10.00	1	10.00	1	0.00	0	10.00	1	10.00	1	10.00	1	10.00	1
Georgia	5.01	30	4.99	30	0.03	0	4.83	30	4.83	30	5.19	22	5.19	23
Hawaii	3.94	41	3.67	44	0.28	3	4.31	38	4.31	38	4.39	40	4.39	41
Idaho	5.02	29	4.99	29	0.03	0	4.78	32	4.78	32	4.83	31	4.84	31
Illinois	6.96	9	6.91	10	0.05	1	6.85	10	6.85	10	6.55	13	6.55	13
Indiana	6.75	11	6.70	11	0.05	0	6.61	11	6.61	11	6.82	11	6.83	10
Iowa	3.87	42	3.89	42	–0.01	0	3.63	46	3.63	46	3.84	45	4.11	44
Kansas	5.30	21	5.27	21	0.03	0	5.12	21	5.12	21	5.19	23	5.19	22
Kentucky	4.91	32	4.87	32	0.03	0	4.70	36	4.70	36	4.39	39	4.57	38
Louisiana	5.10	26	5.08	25	0.02	–1	5.01	24	5.01	24	5.09	27	5.09	26
Maine	4.49	37	4.38	40	0.10	3	4.26	40	4.26	40	4.66	36	4.66	36
Maryland	2.64	49	2.52	49	0.11	0	2.02	50	2.02	50	4.75	35	4.75	35
Massachusetts	6.47	15	6.42	14	0.05	–1	6.31	16	6.31	16	6.32	15	6.32	15
Michigan	6.71	12	6.41	15	0.30	3	6.31	15	6.31	15	6.66	12	6.66	12
Minnesota	4.46	38	4.45	37	0.01	–1	4.26	39	4.26	39	4.62	37	4.64	37
Mississippi	5.39	19	5.38	18	0.02	–1	5.26	18	5.26	18	5.67	16	5.67	16
Missouri	5.10	25	5.05	27	0.05	2	4.87	27	4.87	27	5.11	24	5.12	24
Montana	5.28	22	5.25	22	0.03	0	5.06	22	5.06	22	5.37	21	5.38	20
Nebraska	4.95	31	4.93	31	0.02	0	4.76	33	4.76	33	4.81	32	4.82	32
Nevada	9.38	6	10.00	1	–0.63	–5	10.00	1	10.00	1	10.00	1	10.00	1
New Hampshire	6.81	10	7.43	9	–0.62	–1	7.43	9	7.43	9	7.19	9	7.82	9
New Jersey	3.60	45	2.70	47	0.90	2	3.12	48	3.12	48	2.49	50	2.61	49
New Mexico	5.34	20	5.32	19	0.02	–1	5.21	19	5.21	19	5.46	18	5.27	21
New York	2.26	50	2.18	50	0.08	0	4.15	43	4.15	43	4.51	38	2.70	48
North Carolina	4.59	36	4.57	36	0.02	0	4.39	37	4.39	37	4.17	43	4.19	43
North Dakota	5.04	28	4.84	33	0.20	5	4.70	35	4.70	35	4.17	44	4.31	42
Ohio	3.63	44	3.39	46	0.24	2	3.16	47	3.16	47	2.52	49	2.57	50
Oklahoma	5.10	24	5.07	26	0.03	2	4.92	26	4.92	26	5.10	25	4.93	29
Oregon	3.51	46	3.43	45	0.08	–1	4.76	34	4.76	34	4.77	34	4.77	34
Pennsylvania	6.58	14	6.58	13	0.00	–1	6.50	12	6.50	12	6.83	10	6.83	11
Rhode Island	4.81	35	4.43	38	0.38	3	4.25	42	4.25	42	2.76	48	2.87	47
South Carolina	5.04	27	5.02	28	0.02	1	4.85	29	4.85	29	5.09	26	5.10	25
South Dakota	10.00	1	10.00	1	0.00	0	10.00	1	10.00	1	10.00	1	10.00	1
Tennessee	7.52	8	7.52	8	0.00	0	7.51	8	7.51	8	7.79	8	8.11	8
Texas	8.59	7	8.59	7	0.00	0	8.59	7	8.59	7	9.52	7	9.52	7
Utah	6.59	13	6.58	12	0.01	–1	6.48	13	6.48	13	5.03	28	5.03	27
Vermont	4.05	40	3.98	41	0.07	1	3.75	45	3.75	45	3.22	47	3.39	46
Virginia	5.44	17	5.29	20	0.15	3	5.15	20	5.15	20	5.52	17	5.52	17
Washington	10.00	1	10.00	1	0.00	0	10.00	1	10.00	1	10.00	1	10.00	1
West Virginia	4.45	39	4.42	39	0.03	0	4.26	41	4.26	41	4.39	41	4.41	39
Wisconsin	3.82	43	3.70	43	0.12	0	4.14	44	4.14	44	4.35	42	4.41	40
Wyoming	10.00	1	10.00	1	0.00	0	10.00	1	10.00	1	10.00	1	10.00	1
District of Columbia	4.56	–	4.53	–	0.03	–	4.33	–	4.33	–	4.57	–	4.51	–

Note: The higher the score, the more favorable a state's tax system is for business. All scores are for fiscal years.

Source: Tax Foundation

18 States receive a perfect score if their top rate kicks in at a level of income that is more than one standard deviation higher than the average kick-in of all the states.