

Table 11: Income Tax-Free Levels of Income, Two Parent Family of Four, 2011 Tax Year

Rank	State	Tax-Free Income Level (1)	Amount Above/Below Poverty Line (2)
1	California	49,400	26,382
2	<i>New York</i>	<i>40,700</i>	<i>17,682</i>
3	Connecticut	40,500	17,482
4	New Mexico	40,000	16,982
5	Minnesota	39,300	16,282
6	Vermont	39,300	16,282
7	Rhode Island	39,000	15,982
8	Maryland	37,300	14,282
9	New Jersey	35,200	12,182
10	Nebraska	33,700	10,682
11	South Carolina	32,900	9,882
12	Delaware	32,100	9,082
13	Pennsylvania	32,000	8,982
14	Kansas	31,200	8,182
15	Michigan	30,800	7,782
16	Maine	29,700	6,682
17	Massachusetts	29,500	6,482
18	Oklahoma	28,400	5,382
19	Virginia	27,700	4,682
20	Wisconsin	27,500	4,482
21	Utah	26,900	3,882
22	Idaho	26,500	3,482
23	Colorado	26,400	3,382
24	North Dakota	26,400	3,382
25	Arizona	23,600	582
26	North Carolina	23,400	382
27	Kentucky	22,400	(618)
28	West Virginia	22,400	(618)
29	Arkansas	22,200	(818)
30	Louisiana	21,300	(1,718)
31	Indiana	20,500	(2,518)
32	Oregon	20,200	(2,818)
33	Mississippi	19,600	(3,418)
34	Iowa	19,300	(3,718)
35	Missouri	18,300	(4,718)
36	Hawaii	17,800	(5,218)
37	Ohio	16,600	(6,418)
38	Georgia	15,900	(7,118)
39	Illinois	13,100	(9,918)
40	Alabama	12,600	(10,418)
41	Montana	12,500	(10,518)

(1) The tax-free income level is the level of income above which a family of four begins owing state income tax. Only deductions, exemptions and credits generally available to all taxpayers are included. Amounts are rounded to the nearest \$100.

(2) Amount of tax-free income level differs from the estimated 2011 poverty threshold of \$23,018 as noted by the U.S. Department of Commerce, Bureau of the Census, Poverty thresholds for 2011, issued in 2012.

Source: Center on Budget and Policy Priorities and OTPA calculations.