

# State Income Tax Rates

**Florida** - no personal income tax

**Pennsylvania** - flat income tax rate of 3.07%

**Virginia** - all filing statuses

TAXABLE INCOME	TAX RATE
\$0-\$2,999	2% of your income
\$3,000-\$4,999	3% of your income amount over \$3,000 + \$60
\$5,000-\$16,999	5% of your income amount over \$5,000 + \$120
\$17,000	5.75% of your income amount over \$17,000 + \$720

Source: Forbes Advisor

**New Jersey** -

*Single or Married/Civil Union Partner Filing Separately*

TAXABLE INCOME	TAX RATE
\$0 - \$19,999	1.4% of your income
\$20,000-\$34,999	1.75% of the excess over \$20,000, minus \$70.00
\$35,000-\$39,999	3.5% of the excess over \$35,000, minus \$682.50
\$40,000-\$74,999	5.525% of the excess over \$40,000, minus \$1,492.50
\$75,000.00-\$499,999	6.37% of the excess over \$75,000, minus \$2,126.25
\$500,000-\$999,999	8.97% of the excess over \$500,000, minus \$15,126.25
\$1,000,000 and above	10.75% of the excess over \$1,000,000, minus \$32,926.25

Source: Forbes Advisor

***Married/Civil Union Filing Jointly, Qualified Widow(er) or Head of Household***

<b>TAXABLE INCOME</b>	<b>TAX RATE</b>
\$0 - \$19,999	1.4% of your income
\$20,000-\$49,999	1.75% of the excess over \$20,000, minus \$70.00
\$50,000-\$69,999	2.45% of the excess over \$50,000, minus \$420.00
\$70,000-\$79,999	3.5% of the excess over \$70,000, minus \$1,154.50
\$80,000-\$149,999	5.525% of the excess over \$80,000, minus \$2,775.00
\$150,000-\$499,999	6.37% of the excess over \$150,000, minus \$4,042.50
\$500,000-\$999,999	8.97% of the excess over \$500,000, minus \$17,042.50
\$1,000,000 and above	10.75% of the excess over \$1,000,000, minus \$34,842.50

Source: Forbes Advisor

**West Virginia** – (Justice signed a significant tax cut in 2023 that was retroactive to January 1, 2023)

***Individuals, individuals filing jointly, and heads of households:***

<b>If the WV Taxable Income is:</b>	<b>The tax is:</b>
Not over \$10,000	2.36% of taxable income
Over \$10,000 but not over \$25,000	\$236 plus 3.15% of the excess over \$10,000
Over \$25,000 but not over \$40,000	\$708.50 plus 3.54% of the excess over \$25,000
Over \$40,000 but not over \$60,000	\$1,239.50 plus 4.72% of the excess over \$40,000
Over \$60,000	\$2,183.50 plus 5.12% of the excess over \$60,000

Source: West Virginia Tax Division

**Married filing separately:**

<b>If the WV Taxable Income is:</b>	<b>The tax is:</b>
Not over \$5,000	2.36% of taxable income
Over \$5,000 but not over \$12,500	\$118 plus 3.15% of the excess over \$5,000
Over \$12,500 but not over \$20,000	\$354.25 plus 3.54% of the excess over \$12,500
Over \$20,000 but not over \$30,000	\$619.75 plus 4.72% of the excess over \$20,000
Over \$30,000	\$1,091.75 plus 5.12% of the excess over \$30,000

Source: West Virginia Tax Division

**Delaware** – all filing statuses

<b>Taxable Income</b>	<b>Tax Rate</b>
\$0-\$1,999	0%
\$2,000-\$4,999	2.20%
\$5,000-\$9,999	3.90%
\$10,000-\$19,999	4.80%
\$20,000-\$24,999	5.20%
\$25,000-\$59,999	5.55%
\$60,000 and above	6.60%

Source: Forbes Advisor