

## **Emerald Spectrum Advisory**

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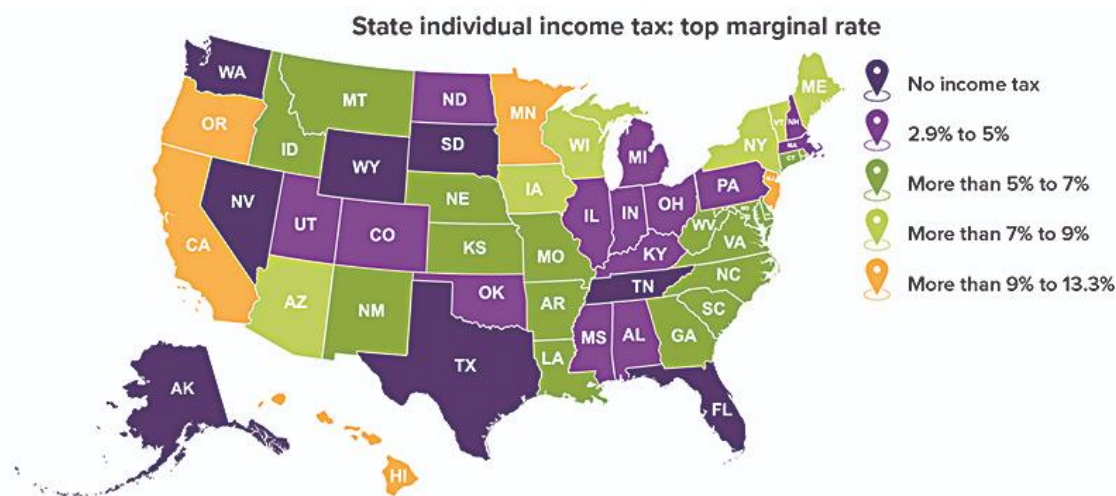
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## **State Income Tax: Depends on Where You Live or Work**

Eight states have no state income tax. Of the 42 states with a state income tax (and the District of Columbia), the top marginal income tax rate ranges from 2.9% to 13.3%. Most states (and D.C.) with an income tax have multiple tax brackets with graduated rates; nine states have only a single tax rate.

Source: Tax Foundation, 2021



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