

Connecticut Income Tax Rates and Brackets Since 1991

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Issue

Provide Connecticut's income tax rates and brackets since 1991. This report updates OLR Report [2018-R-0058](#).

Income Tax Rates and Brackets

Since its enactment in 1991, Connecticut's income tax has gone from a flat 4.5% tax to a graduated tax, ranging from 2% to 6.99%, with seven tax brackets ([CGS § 12-700](#)). Table 1 below summarizes the rates and number of income brackets that have applied since 1991. Tables 2 through 10 provide the specific income tax rates and brackets since 1996.

Table 1: Summary of Tax Rates and Brackets from 1991 to Present

Tax Year	Tax Rates	Brackets
1991 to 1995	4.5%	None (flat)
1996 to 2002	3% and 4.5%	Two
2003 to 2008	3% and 5%	Two
2009 to 2010	3%, 5%, and 6.5%	Three
2011 to 2014	3%, 5%, 5.5%, 6%, 6.5%, and 6.7%	Six
2015 to 2023	3%, 5%, 5.5%, 6%, 6.5%, 6.9%, and 6.99%	Seven
2024 to present	2%, 4.5%, 5.5%, 6%, 6.5%, 6.9%, and 6.99%	Seven

As Table 1 above shows, Connecticut's 4.5% flat income tax rate applied from 1991 through 1995. In 1996, the legislature first imposed a dual-bracket rate structure with rates of 3% and 4.5%. It increased the income thresholds for the brackets three times before 2003 (see Tables 3, 4, and 5).

In 2003, the legislature increased the highest rate from 4.5% to 5%. These rates and brackets remained unchanged until 2009, when the legislature added a 6.5% rate and bracket. In 2011, the legislature imposed a rate schedule with six brackets, ranging from 3% to 6.7%. In 2015, it increased the sixth bracket from 6.7% to 6.9% and added a seventh 6.99% bracket. In 2024, it reduced the bottom two marginal rates to 2% and 4.5%, respectively.

Other features of the state's income tax structure, which are not discussed in this report, have changed since 1991. These include personal exemptions, credits, and rate phase-out and recapture requirements.

Table 2: Income Tax Rates and Brackets for 1996 Tax Year

Tax Rate	Connecticut Taxable Income		
	Single and Married Filing Separately	Heads of Household	Married Filing Jointly
3%	\$0 to \$2,250	\$0 to \$3,500	\$0 to \$4,500
4.5%	> \$2,250	> \$3,500	> \$4,500

Table 3: Income Tax Rates and Brackets for 1997 Tax Year

Tax Rate	Connecticut Taxable Income		
	Single and Married Filing Separately	Heads of Household	Married Filing Jointly
3%	\$0 to \$6,250	\$0 to \$10,000	\$0 to \$12,500
4.5%	> \$6,250	> \$10,000	> \$12,500

Table 4: Income Tax Rates and Brackets for 1998 Tax Year

Tax Rate	Connecticut Taxable Income		
	Single and Married Filing Separately	Heads of Household	Married Filing Jointly
3%	\$0 to \$7,500	\$0 to \$12,000	\$0 to \$15,000
4.5%	> \$7,500	> \$12,000	> \$15,000

Table 5: Income Tax Rates and Brackets for 1999 to 2002 Tax Years

Tax Rate	Connecticut Taxable Income		
	Single and Married Filing Separately	Heads of Household	Married Filing Jointly
3%	\$0 to \$10,000	\$0 to \$16,000	\$0 to \$20,000
4.5%	> \$10,000	> \$16,000	> \$20,000

Table 6: Income Tax Rates and Brackets for 2003 to 2008 Tax Years

Tax Rate	Connecticut Taxable Income		
	Single and Married Filing Separately	Heads of Household	Married Filing Jointly
3%	\$0 to \$10,000	\$0 to \$16,000	\$0 to \$20,000
5%	> \$10,000	> \$16,000	> \$20,000

Table 7: Income Tax Rates and Brackets for 2009 and 2010 Tax Years

Tax Rate	Connecticut Taxable Income		
	Single and Married Filing Separately	Heads of Household	Married Filing Jointly
3%	\$0 to \$10,000	\$0 to \$16,000	\$0 to \$20,000
5%	\$10,001 to \$500,000	\$16,001 to \$800,000	\$20,001 to \$1,000,000
6.5%	> \$500,000	> \$800,000	> \$1,000,000

Table 8: Income Tax Rates and Brackets for 2011 to 2014 Tax Years

Tax Rate	Connecticut Taxable Income		
	Single and Married Filing Separately	Heads of Household	Married Filing Jointly
3%	\$0 to \$10,000	\$0 to \$16,000	\$0 to \$20,000
5%	\$10,001 to \$50,000	\$16,001 to \$80,000	\$20,001 to \$100,000
5.5%	\$50,001 to \$100,000	\$80,001 to \$160,000	\$100,001 to \$200,000
6%	\$100,001 to \$200,000	\$160,001 to \$320,000	\$200,001 to \$400,000
6.5%	\$200,001 to \$250,000	\$320,001 to \$400,000	\$400,001 to \$500,000
6.7%	> \$250,000	> \$400,000	> \$500,000

Table 9: Income Tax Rates and Brackets for 2015 to 2023

Tax Rate	Connecticut Taxable Income		
	Single and Married Filing Separately	Heads of Household	Married Filing Jointly
3%	\$0 to \$10,000	\$0 to \$16,000	\$0 to \$20,000
5%	\$10,001 to \$50,000	\$16,001 to \$80,000	\$20,001 to \$100,000
5.5%	\$50,001 to \$100,000	\$80,001 to \$160,000	\$100,001 to \$200,000
6%	\$100,001 to \$200,000	\$160,001 to \$320,000	\$200,001 to \$400,000
6.5%	\$200,001 to \$250,000	\$320,001 to \$400,000	\$400,001 to \$500,000
6.9%	\$250,001 to \$500,000	\$400,001 to \$800,000	\$500,001 to \$1,000,000
6.99%	> \$500,000	> \$800,000	> \$1,000,000

Table 10: Income Tax Rates and Brackets for 2024 to Present

Tax Rate	Connecticut Taxable Income		
	Single and Married Filing Separately	Heads of Household	Married Filing Jointly
2%	\$0 to \$10,000	\$0 to \$16,000	\$0 to \$20,000
4.5%	\$10,001 to \$50,000	\$16,001 to \$80,000	\$20,001 to \$100,000
5.5%	\$50,001 to \$100,000	\$80,001 to \$160,000	\$100,001 to \$200,000
6%	\$100,001 to \$200,000	\$160,001 to \$320,000	\$200,001 to \$400,000
6.5%	\$200,001 to \$250,000	\$320,001 to \$400,000	\$400,001 to \$500,000
6.9%	\$250,001 to \$500,000	\$400,001 to \$800,000	\$500,001 to \$1,000,000
6.99%	> \$500,000	> \$800,000	> \$1,000,000

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