

## Appendix B: ITEP's Tax Inequality Index

Rank	State	Index	Lowest 20%	Middle 60%	Top 1%	Ratio of Poorest 20% to Top 1%	Ratio of Middle 60% to Top 1%
1	Washington	-12.6%	16.8%	10.1%	2.4%	687%	412%
2	Florida	-9.5%	12.9%	8.3%	1.9%	664%	429%
3	Texas	-8.5%	12.5%	8.8%	2.9%	433%	307%
4	South Dakota	-8.4%	11.3%	7.9%	1.8%	619%	431%
5	Illinois	-8.1%	13.2%	10.9%	4.6%	289%	238%
6	Pennsylvania	-7.3%	12.0%	10.1%	4.2%	286%	241%
7	Tennessee	-7.3%	10.9%	8.4%	3.0%	366%	280%
8	Arizona	-7.1%	12.5%	9.5%	4.6%	272%	207%
9	Kansas	-6.9%	11.1%	9.2%	3.6%	310%	258%
10	Indiana	-6.6%	12.0%	10.6%	5.2%	231%	204%
11	Arkansas	-6.4%	11.9%	11.1%	5.6%	212%	197%
12	Alabama	-6.3%	10.0%	9.3%	3.8%	263%	244%
13	Nevada	-6.2%	8.4%	6.5%	1.4%	593%	455%
14	Wyoming	-6.1%	8.2%	5.8%	1.2%	697%	494%
15	Hawaii	-6.0%	13.4%	11.2%	7.0%	191%	160%
16	Oklahoma	-5.9%	10.5%	9.3%	4.3%	244%	217%
17	New Mexico	-5.9%	10.9%	9.9%	4.8%	225%	204%
18	Ohio	-5.8%	11.7%	10.2%	5.5%	213%	185%
19	Louisiana	-5.8%	10.0%	9.4%	4.2%	235%	221%
20	North Dakota	-5.7%	9.3%	7.4%	3.0%	309%	245%
21	Mississippi	-5.5%	10.4%	10.2%	5.3%	198%	193%
22	Georgia	-5.3%	10.4%	9.6%	5.0%	207%	191%
23	Rhode Island	-5.2%	12.5%	9.9%	6.3%	200%	158%
24	Massachusetts	-5.2%	10.4%	9.2%	4.9%	213%	190%
25	New Hampshire	-5.2%	8.3%	6.7%	2.6%	324%	263%
26	Connecticut	-5.0%	10.5%	10.0%	5.3%	199%	189%

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continued

Rank	State	Index	Lowest 20%	Middle 60%	Top 1%	Ratio of Poorest 20% to Top 1%	Ratio of Middle 60% to Top 1%
27	Iowa	-4.4%	10.4%	9.8%	6.0%	174%	163%
28	Nebraska	-4.3%	10.9%	9.9%	6.3%	172%	156%
29	Michigan	-4.3%	9.2%	9.2%	5.1%	182%	182%
30	Missouri	-3.9%	9.5%	9.0%	5.5%	173%	164%
31	North Carolina	-3.9%	9.2%	9.1%	5.3%	173%	170%
32	Colorado	-3.9%	8.4%	8.1%	4.6%	184%	178%
33	Kentucky	-3.8%	9.0%	10.4%	6.0%	149%	174%
34	Utah	-3.8%	8.6%	8.4%	4.8%	180%	174%
35	Virginia	-3.6%	8.9%	8.3%	5.1%	174%	163%
36	Alaska	-3.4%	7.0%	4.3%	2.5%	281%	173%
37	Wisconsin	-3.3%	8.9%	10.1%	6.2%	143%	163%
38	Maryland	-3.1%	9.7%	9.8%	6.7%	145%	147%
39	New Jersey	-2.9%	10.7%	9.1%	7.1%	150%	128%
40	South Carolina	-2.8%	7.5%	7.4%	4.5%	165%	164%
41	New York	-2.7%	10.4%	11.4%	8.1%	128%	141%
42	West Virginia	-2.3%	8.7%	8.7%	6.5%	134%	135%
43	Idaho	-2.0%	8.5%	8.1%	6.4%	133%	126%
44	Maine	-1.9%	9.4%	9.2%	7.5%	125%	123%
45	Minnesota	-1.7%	8.8%	9.7%	7.5%	117%	128%
46	Vermont	-1.7%	8.9%	9.8%	7.7%	115%	127%
47	Montana	-1.4%	6.1%	6.2%	4.7%	129%	131%
48	Oregon	-1.3%	8.1%	7.6%	6.5%	125%	117%
49	California	-1.0%	10.5%	8.3%	8.7%	121%	96%
50	District of Columbia	-0.9%	5.6%	9.3%	6.4%	87%	146%
51	Delaware	-0.5%	5.5%	5.3%	4.8%	113%	110%

Note: See page 134 for a description of ITEP's Tax Inequality Index