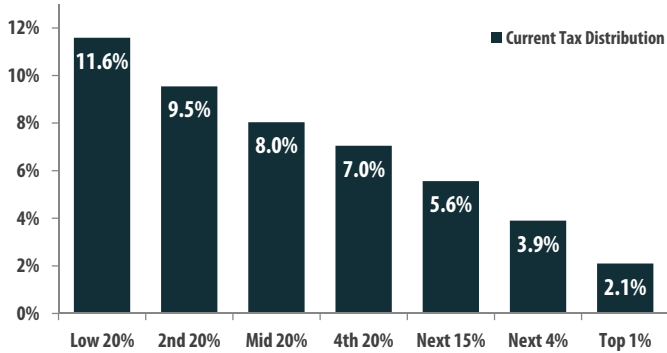


South Dakota

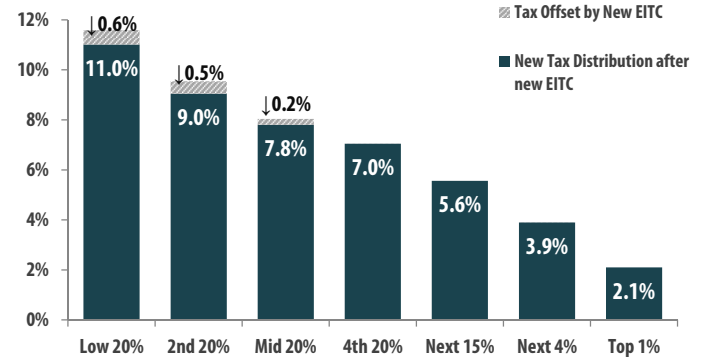
Current policy: No State EITC

Income Group	Low 20%	2nd 20%	Mid 20%	4th 20%	Next 15%	Next 4%	Top 1%
Income Range	Less than \$19,000	\$19,000 – \$36,000	\$36,000 – \$56,000	\$56,000 – \$87,000	\$87,000 – \$155,000	\$155,000 – \$396,000	\$396,000 – Or More
Average Income in Group	\$11,200	\$27,000	\$45,200	\$68,700	\$108,800	\$222,300	\$1,093,200

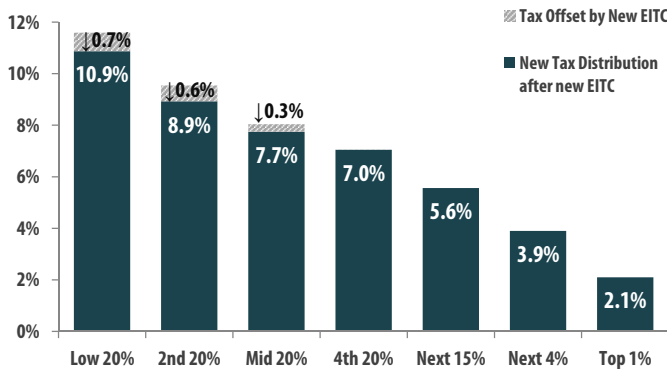
Current Distribution of South Dakota's State & Local Taxes*



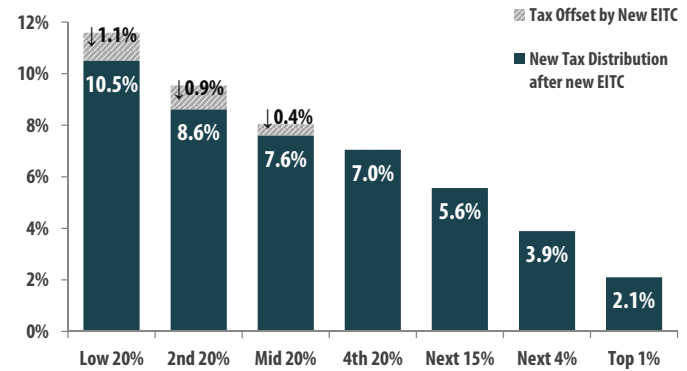
1) Enact Refundable 16% Credit



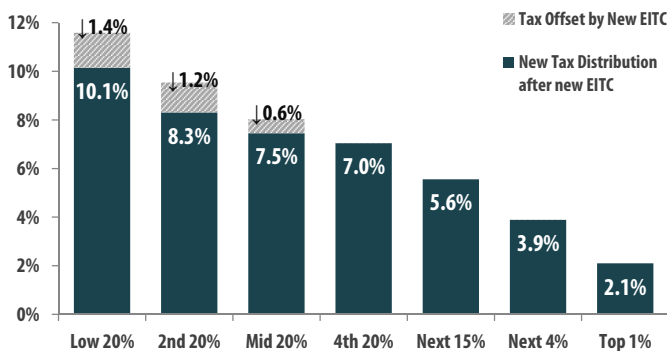
2) Enact Refundable 20% Credit



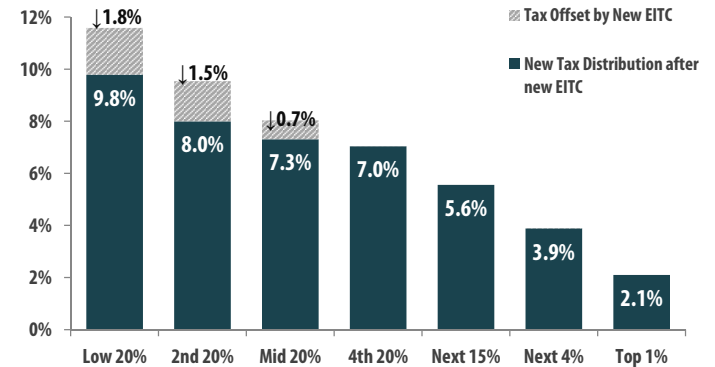
3) Enact Refundable 30% Credit



4) Enact Refundable 40% Credit



5) Enact Refundable 50% Credit



*The baseline distribution of taxes is from ITEP's 2013 *Who Pays?* report. The figures represent total state and local taxes as a share of income, post-federal offset. Due to rounding, the new tax distributions shown may not always precisely equal the current distribution minus the EITC offset.