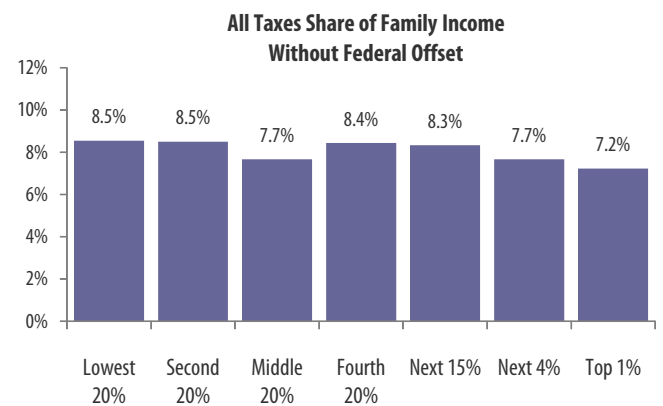
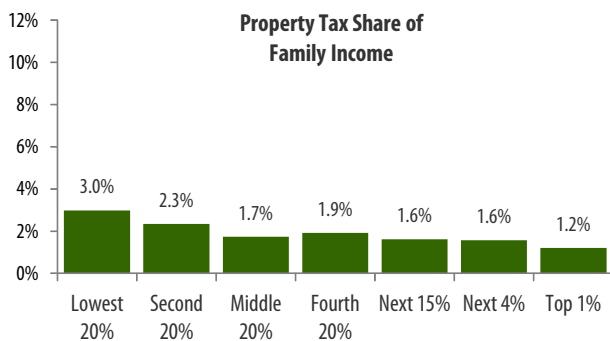
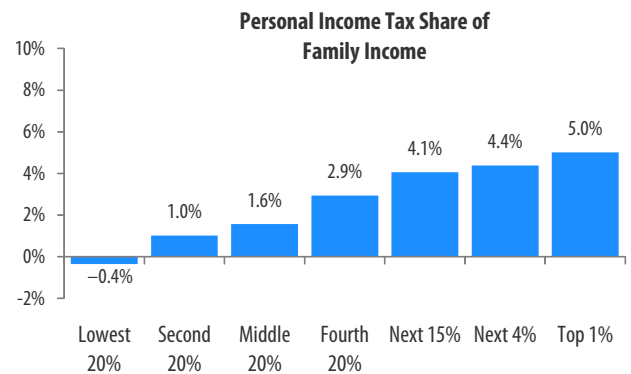
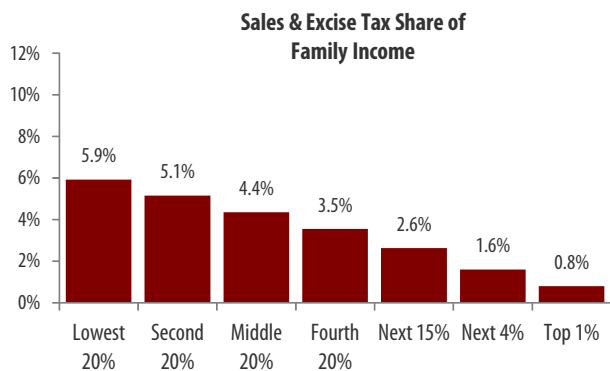
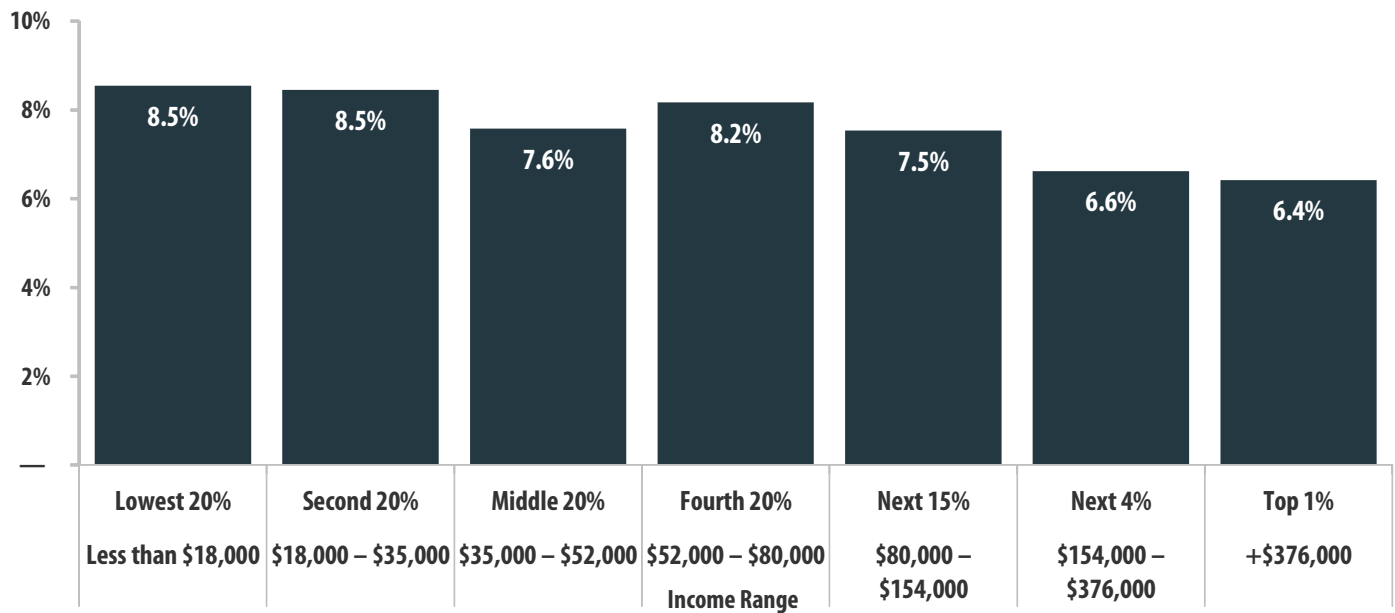


# Idaho State & Local Taxes in 2015

## Shares of family income for non-elderly taxpayers



Note: Figures show permanent law in Idaho enacted through December 31, 2014 at 2012 income levels. Top figure represents total state and local taxes as a share of income, post- federal offset.

# Idaho State & Local Taxes in 2015

## Details, Tax Code Features, & Tax Code Changes Enacted in 2013 & 2014

Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$18,000	\$18,000 – \$35,000	\$35,000 – \$52,000	\$52,000 – \$80,000	\$80,000 – \$154,000	\$154,000 – \$376,000	\$376,000 or more
Average Income in Group	\$11,500	\$25,800	\$42,500	\$64,100	\$103,700	\$220,700	\$1,045,200
<b>Sales &amp; Excise Taxes</b>	<b>5.9%</b>	<b>5.1%</b>	<b>4.4%</b>	<b>3.5%</b>	<b>2.6%</b>	<b>1.6%</b>	<b>0.8%</b>
General Sales—Individuals	3.5%	3.1%	2.7%	2.3%	1.7%	1.1%	0.6%
Other Sales & Excise—Ind.	1.0%	0.8%	0.7%	0.5%	0.3%	0.2%	0.1%
Sales & Excise on Business	1.4%	1.2%	1.0%	0.8%	0.6%	0.3%	0.2%
<b>Property Taxes</b>	<b>3.0%</b>	<b>2.3%</b>	<b>1.7%</b>	<b>1.9%</b>	<b>1.6%</b>	<b>1.6%</b>	<b>1.2%</b>
Property Taxes on Families	2.9%	2.3%	1.7%	1.7%	1.5%	1.1%	0.5%
Other Property Taxes	0.0%	0.1%	0.1%	0.2%	0.1%	0.4%	0.7%
<b>Income Taxes</b>	<b>-0.4%</b>	<b>1.0%</b>	<b>1.6%</b>	<b>3.0%</b>	<b>4.1%</b>	<b>4.5%</b>	<b>5.2%</b>
Personal Income Tax	-0.4%	1.0%	1.6%	2.9%	4.1%	4.4%	5.0%
Corporate Income Tax	—	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
<b>Total Taxes</b>	<b>8.5%</b>	<b>8.5%</b>	<b>7.7%</b>	<b>8.4%</b>	<b>8.3%</b>	<b>7.7%</b>	<b>7.2%</b>
<b>Federal Deduction Offset</b>	<b>—</b>	<b>-0.0%</b>	<b>-0.1%</b>	<b>-0.3%</b>	<b>-0.8%</b>	<b>-1.0%</b>	<b>-0.8%</b>
<b>OVERALL TOTAL</b>	<b>8.5%</b>	<b>8.5%</b>	<b>7.6%</b>	<b>8.2%</b>	<b>7.5%</b>	<b>6.6%</b>	<b>6.4%</b>

Note: Table shows detailed breakout of data on previous page.

## Idaho Tax Code Features

### Progressive Features

- Graduated personal income tax structure
- Provides a refundable income tax credit to offset the impact of its sales tax on groceries
- Provides a property tax homestead exemption
- Requires the use of combined reporting for the corporate income tax

### Regressive Features

- State and local sales tax bases include groceries
- Fails to provide a refundable Earned Income Tax Credit (EITC)
- Fails to provide a property tax “circuit breaker” credit for low-income non-elderly taxpayers
- Fails to provide refundable child tax credits

## Tax Changes Enacted in 2013 & 2014

- Exempted the first \$100,000 of business equipment from the property tax

## ITEP Tax Inequality Index

According to ITEP’s Tax Inequality Index, Idaho has the **43rd** most unfair state and local tax system in the country. States with regressive tax structures have negative tax inequality indexes, meaning that incomes are less equal in those states after state and local taxes than before (See Appendix B for state-by-state rankings and more details).