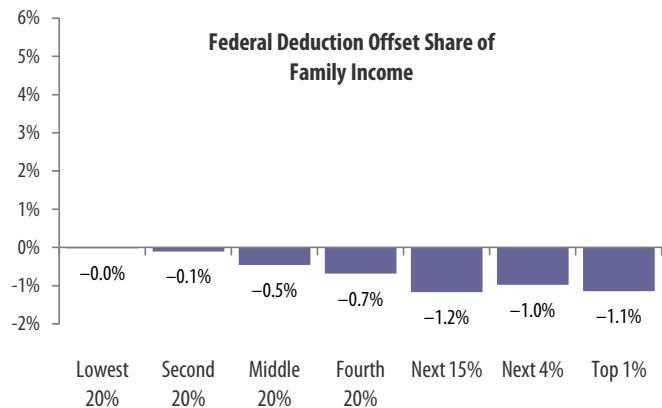
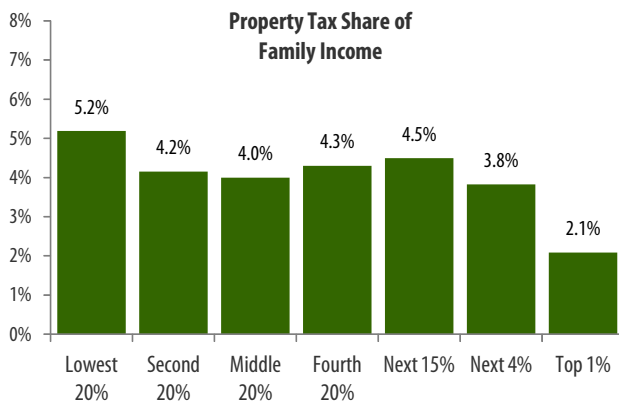
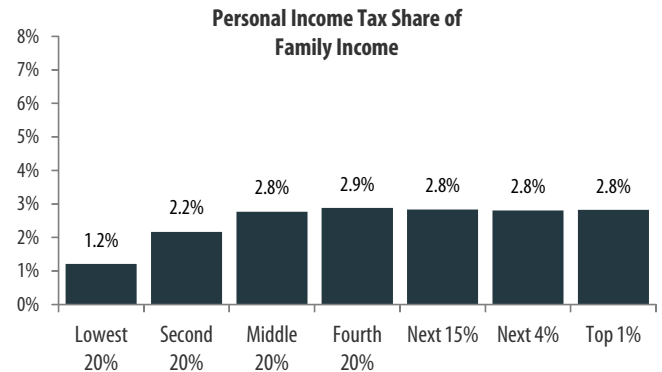
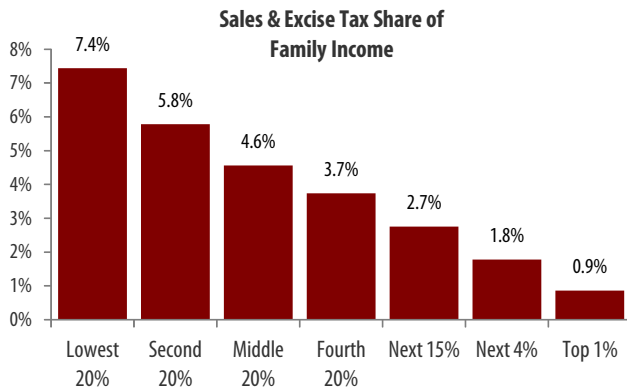
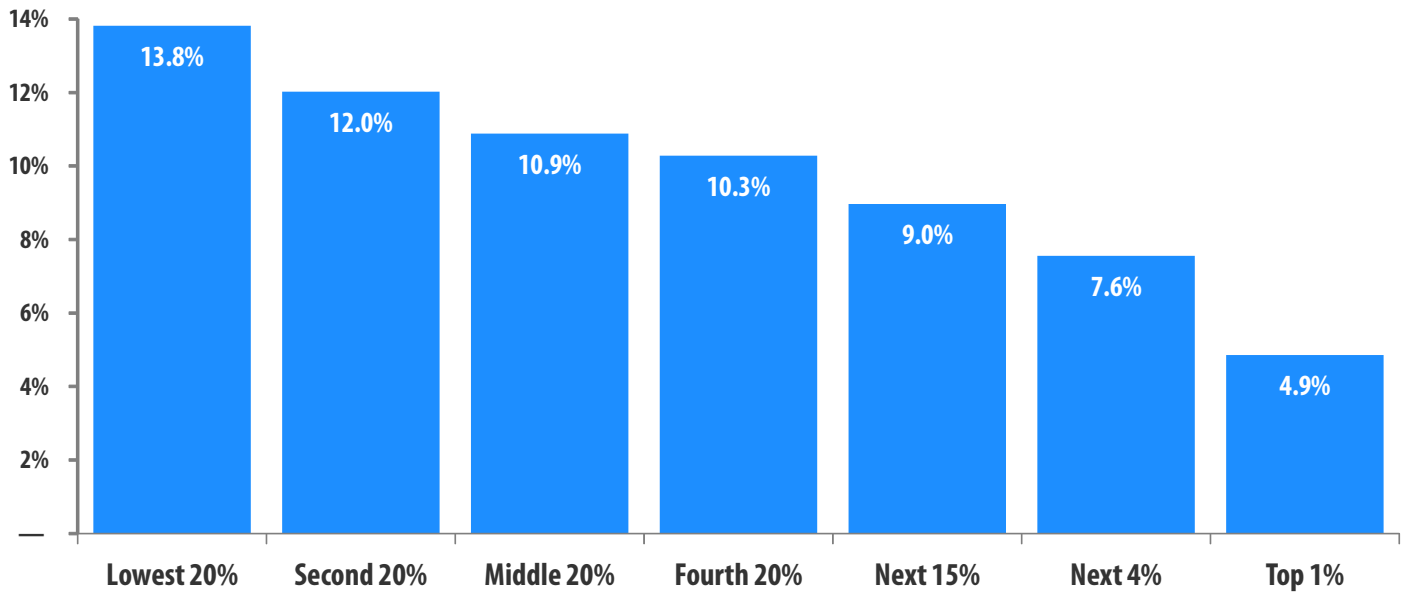


Illinois State & Local Taxes

#4 of the Terrible 10

Shares of family income for non-elderly taxpayers



Note: Figures show permanent law in Illinois enacted through January 2, 2013 at 2010 income levels. Top figure represents total state and local taxes as a share of personal income, post-federal offset. Personal income tax rate used is 3.75% the 2015 tax rate.

Illinois State & Local Taxes

Details, Tax Code Features, & Recent Developments

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 – \$36,000	\$36,000 – \$57,000	\$57,000 – \$93,000	\$93,000 – \$182,000	\$182,000 – \$445,000	\$445,000 or more
Average Income in Group	\$10,100	\$26,900	\$46,800	\$73,500	\$124,100	\$273,800	\$1,489,200
Sales & Excise Taxes	7.4%	5.8%	4.6%	3.7%	2.7%	1.8%	0.9%
General Sales—Individuals	3.5%	3.0%	2.5%	2.2%	1.6%	1.1%	0.5%
Other Sales & Excise—Ind.	2.2%	1.3%	0.9%	0.7%	0.5%	0.3%	0.1%
Sales & Excise on Business	1.8%	1.4%	1.1%	0.9%	0.6%	0.4%	0.3%
Property Taxes	5.2%	4.2%	4.0%	4.3%	4.5%	3.8%	2.1%
Property Taxes on Families	5.0%	4.0%	3.8%	4.0%	4.2%	3.3%	1.0%
Other Property Taxes	0.2%	0.2%	0.2%	0.3%	0.3%	0.5%	1.1%
Income Taxes	1.2%	2.2%	2.8%	2.9%	2.9%	2.9%	3.1%
Personal Income Tax	1.2%	2.2%	2.8%	2.9%	2.8%	2.8%	2.8%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.2%
Total Taxes	13.8%	12.1%	11.3%	11.0%	10.1%	8.5%	6.0%
Federal Deduction Offset	0.0%	-0.1%	-0.5%	-0.7%	-1.2%	-1.0%	-1.1%
OVERALL TOTAL	13.8%	12.0%	10.9%	10.3%	9.0%	7.6%	4.9%

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

Progressive Features

- ✓ Provides a refundable earned income tax credit (EITC)
- ✓ Provides a non-refundable property tax credit

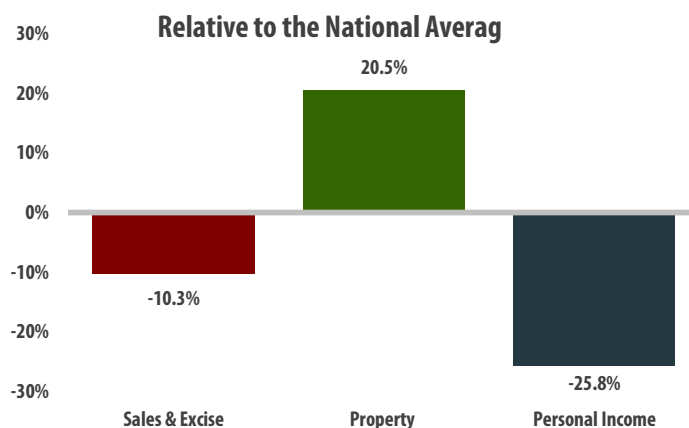
Regressive Features

- ✗ Income tax uses a single rate structure
- ✗ Comparatively low income tax exemptions
- ✗ All retirement income is exempted through the personal income tax

Recent Developments

- ▲ Temporarily increased personal and corporate income tax rates
- ▲ Increased and indexed the personal exemption
- ▲ Doubled refundable earned income tax credit
- ▲ Enacted Amazon Law

Select State and Local Taxes in Illinois



Source: Government Finances, US Department of Census