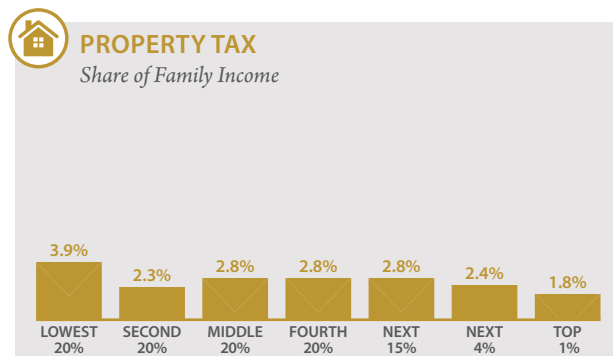
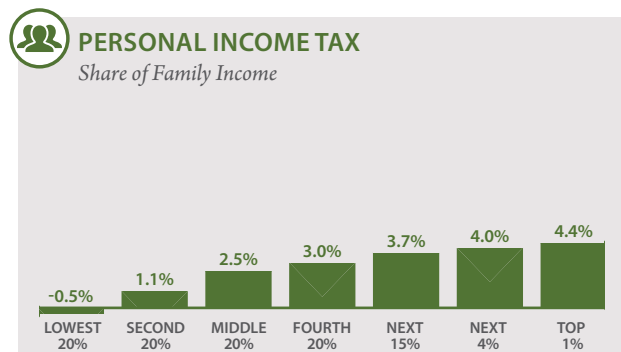
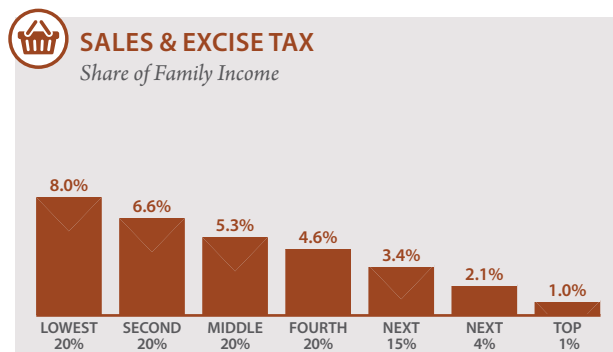
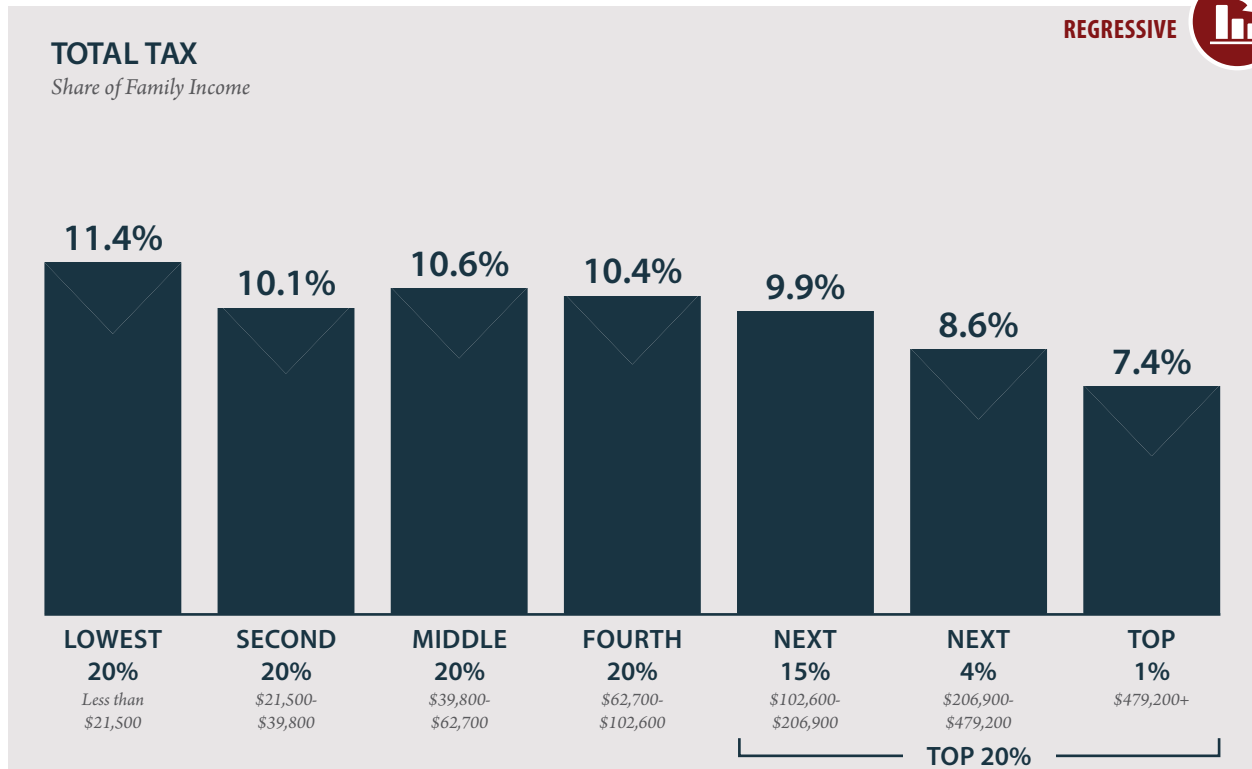


# KANSAS

## STATE AND LOCAL TAX SHARES OF FAMILY INCOME for non-elderly taxpayers







### NOTE:

Figures show permanent law in Kansas enacted through September 10, 2018 at 2015 income levels. Allowable itemized deductions and the child care expense credit reflect fully phased-in levels (tax year 2020). Top figure represents total state and local taxes as a share of income. The 6th edition of Who Pays does not include the impact of the federal deduction for state and local taxes (SALT) because policy changes in the 2017 federal Tax Cuts and Jobs Act temporarily limited the extent to which the SALT deduction functions as a generalized offset of state and local taxes.

# KANSAS State and Local Taxes (cont.)

## TOTAL TAX

Share of Family Income

INCOME GROUP	TOP 20%						
	LOWEST 20%	SECOND 20%	MIDDLE 20%	FOURTH 20%	NEXT 15%	NEXT 4%	TOP 1%
INCOME RANGE	Less than \$21,500	\$21,500 to \$39,800	\$39,800 to \$62,700	\$62,700 to \$102,600	\$102,600 to \$206,900	\$206,900 to \$479,200	over \$479,200
AVERAGE INCOME IN GROUP	\$12,000	\$31,600	\$50,700	\$81,600	\$138,000	\$301,300	\$1,289,800
 <b>SALES &amp; EXCISE TAXES</b>	<b>8.0%</b>	<b>6.6%</b>	<b>5.3%</b>	<b>4.6%</b>	<b>3.4%</b>	<b>2.1%</b>	<b>1.0%</b>
General Sales—Individuals	4.7%	4.0%	3.3%	3.0%	2.2%	1.4%	0.7%
Other Sales & Excise—Ind.	1.2%	0.8%	0.6%	0.5%	0.3%	0.2%	0.0%
Sales & Excise on Business	2.2%	1.7%	1.4%	1.1%	0.8%	0.5%	0.3%
 <b>PROPERTY TAXES</b>	<b>3.9%</b>	<b>2.3%</b>	<b>2.8%</b>	<b>2.8%</b>	<b>2.8%</b>	<b>2.4%</b>	<b>1.8%</b>
Home, Rent, Car—Individuals	3.9%	2.2%	2.6%	2.7%	2.5%	2.0%	0.5%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.3%	0.5%	1.3%
 <b>INCOME TAXES</b>	<b>-0.5%</b>	<b>1.2%</b>	<b>2.5%</b>	<b>3.0%</b>	<b>3.7%</b>	<b>4.1%</b>	<b>4.6%</b>
Personal Income Tax	-0.5%	1.1%	2.5%	3.0%	3.7%	4.0%	4.4%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.2%
 <b>TOTAL TAXES</b>	<b>11.4%</b>	<b>10.1%</b>	<b>10.6%</b>	<b>10.4%</b>	<b>9.9%</b>	<b>8.6%</b>	<b>7.4%</b>

Individual figures may not sum to totals due to rounding.

## ITEP TAX INEQUALITY INDEX

According to ITEP's Tax Inequality Index, which measures the impact of each state's tax system on income inequality, **Kansas has the 23rd most unfair state and local tax system** in the country. Incomes are more unequal in Kansas after state and local taxes are collected than before. (See Appendix B for state-by-state rankings and the methodology section for additional detail on the index.)

## TAX FEATURES DRIVING THE DATA IN KANSAS



### PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Provides a refundable Earned Income Tax Credit (EITC)
- Requires the use of combined reporting for the corporate income tax



### REGRESSIVE TAX CODE FEATURES

- State and local sales tax bases include groceries
- Fails to provide a refundable credit to offset sales tax on groceries
- Fails to provide a property tax "circuit breaker" credit for low-income, non-elderly renters and homeowners without dependent children
- Does not levy a tax on estates or inheritances