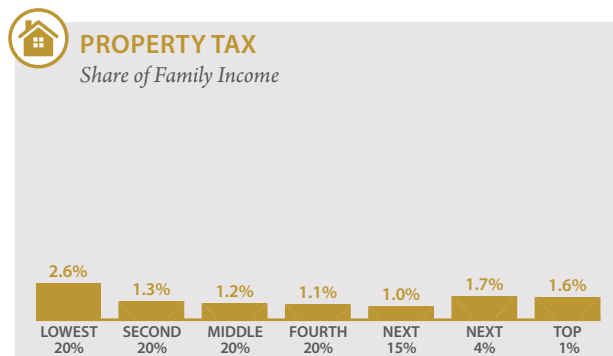
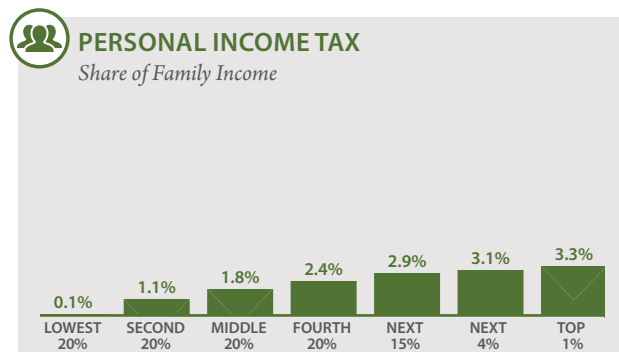
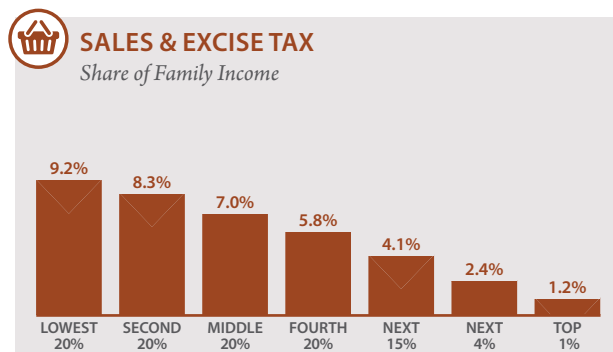
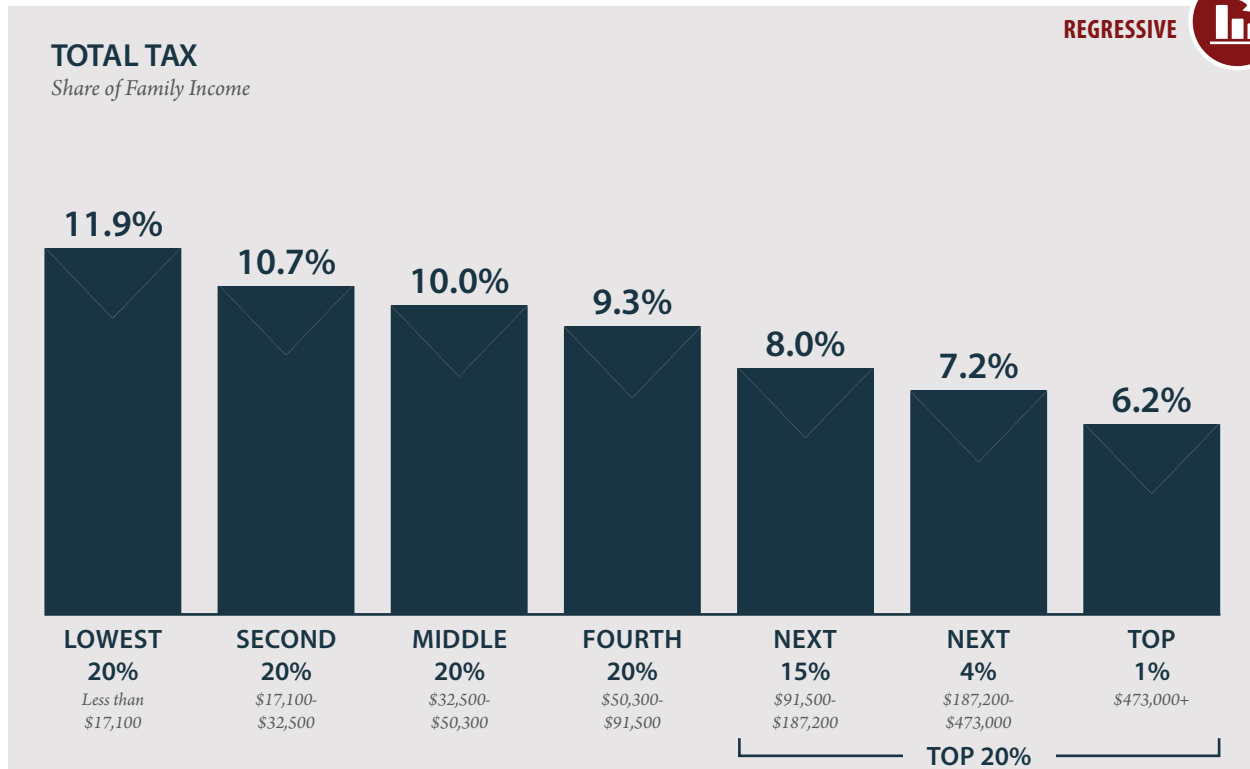


LOUISIANA

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







NOTE:

Figures show permanent law in Louisiana enacted through September 10, 2018 at 2015 income levels. The sales tax figures reflect the 4.45% state general sales tax rate and base changes in effect through the end of FY 2025. 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.

LOUISIANA 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 \$17,100	\$17,100 to \$32,500	\$32,500 to \$50,300	\$50,300 to \$91,500	\$91,500 to \$187,200	\$187,200 to \$473,000	over \$473,000
AVERAGE INCOME IN GROUP	\$10,500	\$24,700	\$42,000	\$66,600	\$123,900	\$272,200	\$1,061,200
 SALES & EXCISE TAXES	9.2%	8.3%	7.0%	5.8%	4.1%	2.4%	1.2%
General Sales—Individuals	5.9%	5.5%	4.9%	4.2%	3.0%	1.8%	0.9%
Other Sales & Excise—Ind.	1.4%	1.0%	0.6%	0.4%	0.3%	0.1%	0.0%
Sales & Excise on Business	2.0%	1.8%	1.5%	1.2%	0.8%	0.5%	0.3%
 PROPERTY TAXES	2.6%	1.3%	1.2%	1.1%	1.0%	1.7%	1.6%
Home, Rent, Car—Individuals	2.6%	1.3%	1.2%	1.0%	0.8%	1.2%	0.4%
Other Property Taxes	0.0%	0.0%	0.0%	0.1%	0.2%	0.5%	1.1%
 INCOME TAXES	0.1%	1.1%	1.8%	2.5%	2.9%	3.1%	3.3%
Personal Income Tax	0.1%	1.1%	1.8%	2.4%	2.9%	3.1%	3.3%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
 TOTAL TAXES	11.9%	10.7%	10.0%	9.3%	8.0%	7.2%	6.2%

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, **Louisiana has the 14th most unfair state and local tax system** in the country. Incomes are more unequal in Louisiana 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 LOUISIANA



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Provides a refundable Earned Income Tax Credit (EITC)
- Provides a partially refundable dependent care tax credit
- State sales tax base excludes groceries



REGRESSIVE TAX CODE FEATURES

- Comparatively high reliance on sales and excise taxes
- Comparatively low EITC
- Provides an income tax deduction for federal income taxes paid
- Provides an income tax deduction for state income taxes paid
- Local sales tax bases include groceries
- Fails to use combined reporting as part of its corporate income tax
- Does not levy a tax on estates or inheritances