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

TOTAL TAX
Share of Family Income

SALES & EXCISE TAX
Share of Family Income

PERSONAL INCOME TAX
Share of Family Income

PROPERTY TAX
Share of Family Income

NOTE:
Figures show permanent law in Maryland enacted through September 10, 2018 at 2015 income levels. 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.
MARYLAND  State and Local Taxes (cont.)

TOTAL TAX
Share of Family Income

<table>
<thead>
<tr>
<th>INCOME GROUP</th>
<th>LOWEST 20%</th>
<th>SECOND 20%</th>
<th>MIDDLE 20%</th>
<th>FOURTH 20%</th>
<th>NEXT 15%</th>
<th>NEXT 4%</th>
<th>TOP 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>INCOME RANGE</td>
<td>Less than $24,100</td>
<td>$24,100 to $43,600</td>
<td>$43,600 to $65,900</td>
<td>$65,900 to $120,100</td>
<td>$120,100 to $238,800</td>
<td>$238,800 to $534,800</td>
<td>over $534,800</td>
</tr>
<tr>
<td>AVERAGE INCOME IN GROUP</td>
<td>$12,500</td>
<td>$33,200</td>
<td>$54,200</td>
<td>$89,600</td>
<td>$166,500</td>
<td>$340,800</td>
<td>$1,448,000</td>
</tr>
</tbody>
</table>

SALES & EXCISE TAXES
- General Sales—Individuals: 5.9% to 2.0%
- Other Sales & Excise—Ind.: 2.4% to 1.1%
- Sales & Excise on Business: 1.8% to 1.0%

PROPERTY TAXES
- Home, Rent, Car—Individuals: 3.4% to 1.4%
- Other Property Taxes: 0.5% to 0.1%

INCOME TAXES
- Personal Income Tax: 0.5% to 0.0%
- Corporate Income Tax: 0.0% to 0.0%

TOTAL TAXES
- 9.8% to 9.0%

ITEP TAX INEQUALITY INDEX
According to ITEP’s Tax Inequality Index, which measures the impact of each state’s tax system on income inequality, Maryland has the 42nd most unfair state and local tax system in the country. Incomes are more unequal in Maryland 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 MARYLAND

PROGRESSIVE TAX CODE FEATURES
- Graduated personal income tax structure
- Provides a refundable Earned Income Tax Credit (EITC) (28 percent refundable/50 percent non-refundable)
- Provides a refundable property tax “circuit breaker” credit via the personal income tax
- Sales tax base excludes groceries
- Levies a state estate tax and county inheritance tax

REGRESSIVE TAX CODE FEATURES
- Fails to use combined reporting as part of its corporate income tax

Individual figures may not sum to totals due to rounding.