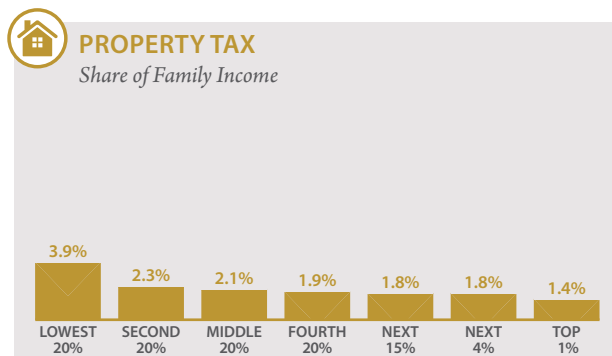
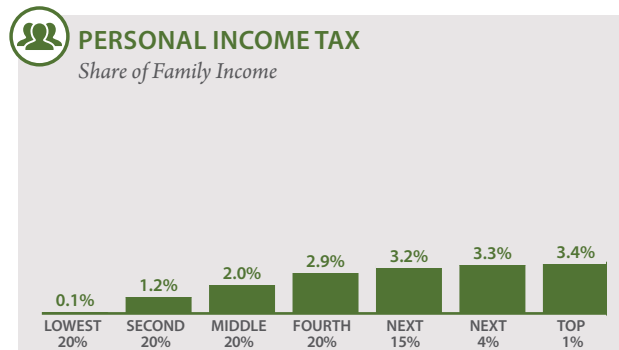
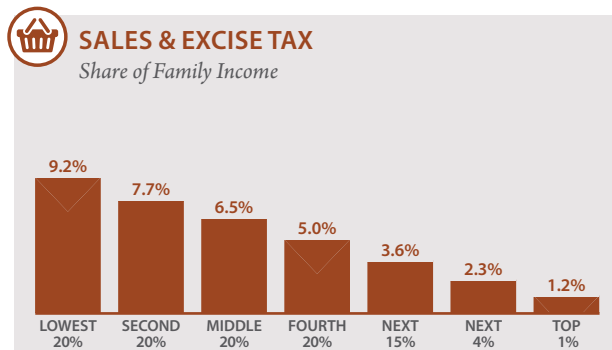
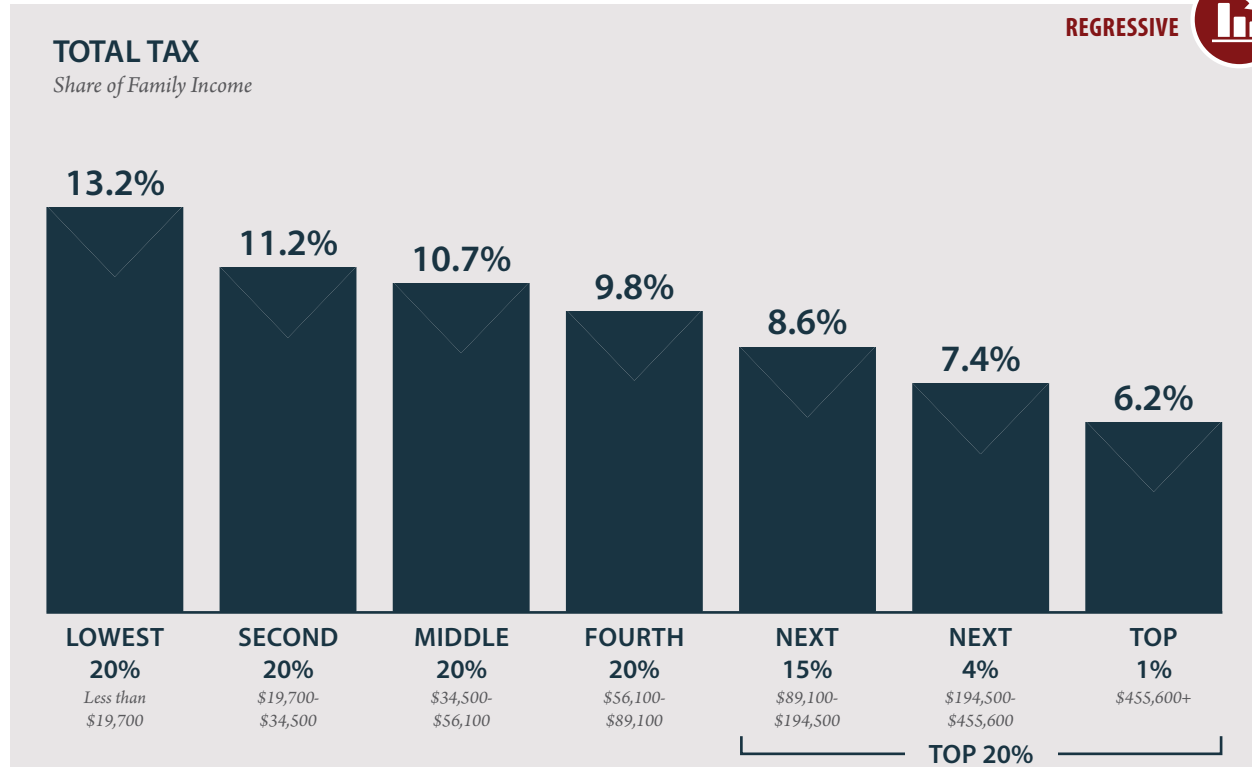




OKLAHOMA

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







NOTE:

Figures show permanent law in Oklahoma 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.

OKLAHOMA 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 \$19,700	\$19,700 to \$34,500	\$34,500 to \$56,100	\$56,100 to \$89,100	\$89,100 to \$194,500	\$194,500 to \$455,600	over \$455,600
AVERAGE INCOME IN GROUP	\$12,000	\$26,100	\$43,700	\$71,800	\$127,900	\$278,600	\$1,135,300
 SALES & EXCISE TAXES	9.2%	7.7%	6.5%	5.0%	3.6%	2.3%	1.2%
General Sales—Individuals	5.0%	4.5%	3.8%	3.1%	2.4%	1.5%	0.8%
Other Sales & Excise—Ind.	2.2%	1.4%	1.0%	0.6%	0.4%	0.2%	0.1%
Sales & Excise on Business	1.9%	1.9%	1.7%	1.2%	0.9%	0.5%	0.3%
 PROPERTY TAXES	3.9%	2.3%	2.1%	1.9%	1.8%	1.8%	1.4%
Home, Rent, Car—Individuals	3.8%	2.3%	2.1%	1.8%	1.7%	1.5%	0.6%
Other Property Taxes	0.1%	0.0%	0.1%	0.1%	0.1%	0.3%	0.8%
 INCOME TAXES	0.2%	1.2%	2.0%	2.9%	3.2%	3.3%	3.6%
Personal Income Tax	0.1%	1.2%	2.0%	2.9%	3.2%	3.3%	3.4%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
 TOTAL TAXES	13.2%	11.2%	10.7%	9.8%	8.6%	7.4%	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, **Oklahoma has the 9th most unfair state and local tax system** in the country. Incomes are more unequal in Oklahoma 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 OKLAHOMA



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure, but essentially flat since the top rate starts at \$12,000
- Provides an Earned Income Tax Credit (EITC)
- Provides a refundable tax credit to reduce the impact of its sales tax on groceries



REGRESSIVE TAX CODE FEATURES

- Comparatively low, non-refundable EITC
- State sales tax base includes groceries
- Local sales tax bases include groceries
- Comparatively high combined state and local sales tax rate
- Fails to provide a property tax "circuit breaker" credit for low-income, non-elderly taxpayers
- Fails to use combined reporting as part of its corporate income tax
- Does not levy a tax on estates or inheritances