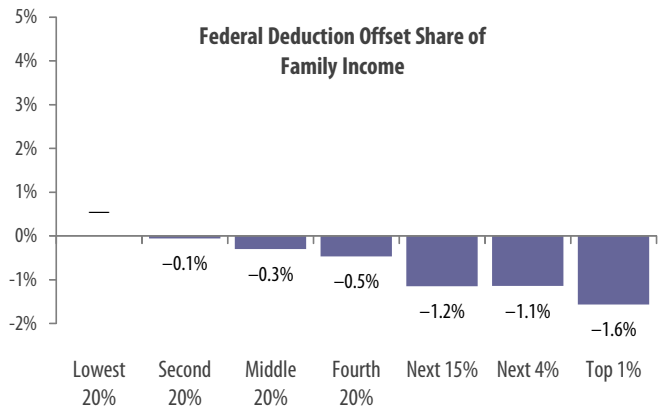
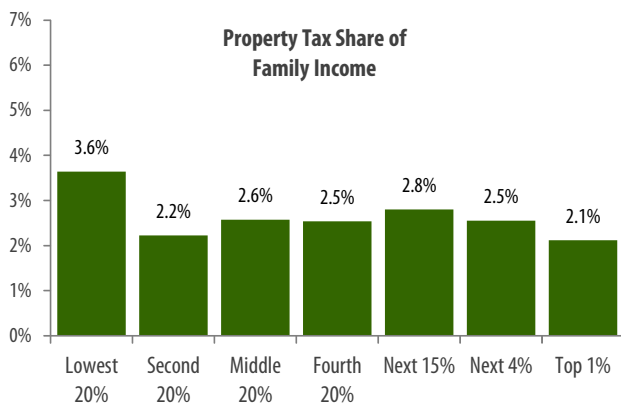
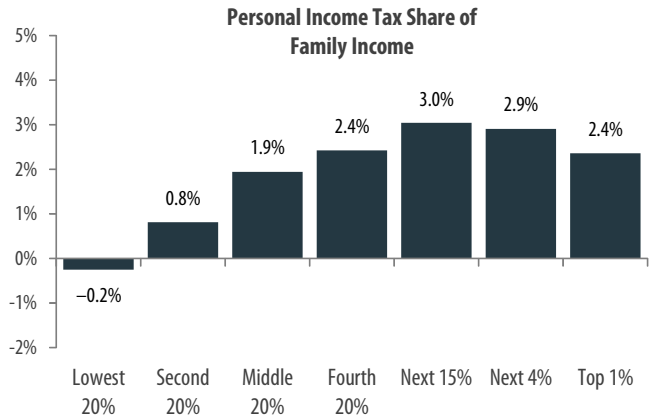
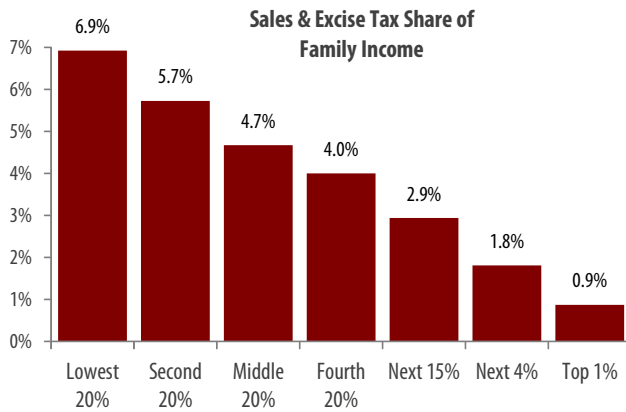
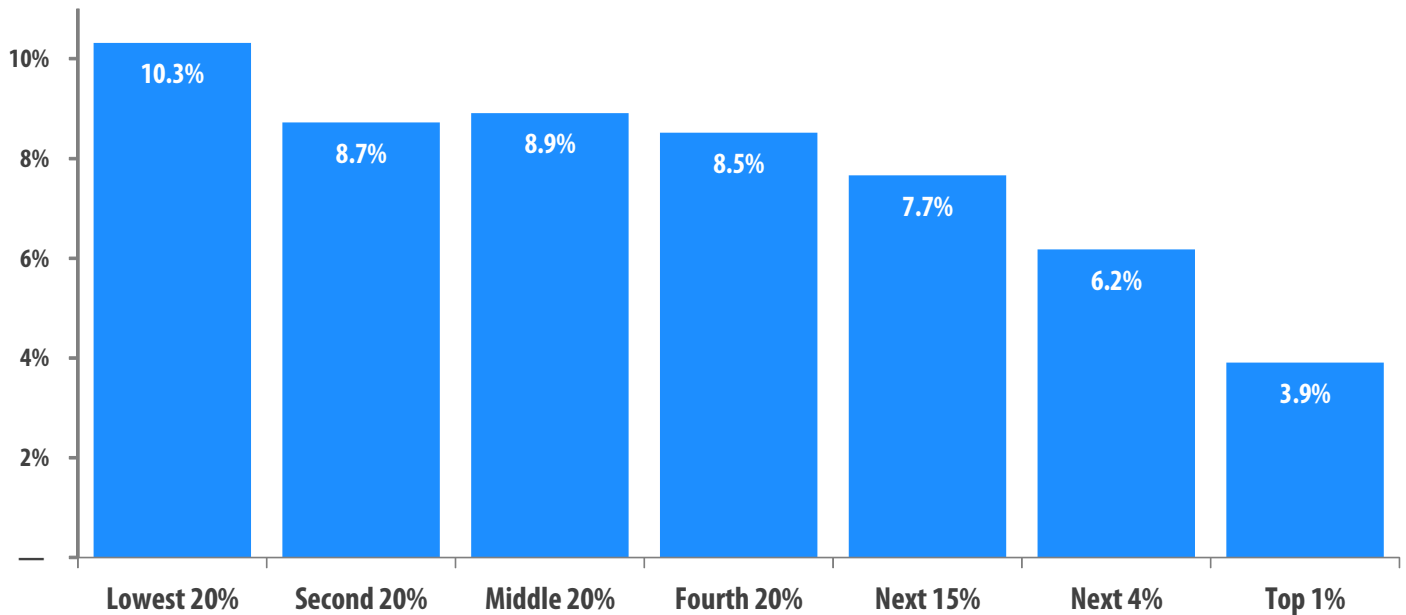


Kansas State & Local Taxes

Shares of family income for non-elderly taxpayers



Note: Figures show permanent law in Kansas 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.

Kansas 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 \$19,000	\$19,000 – \$36,000	\$36,000 – \$55,000	\$55,000 – \$88,000	\$88,000 – \$165,000	\$165,000 – \$400,000	\$400,000 or more
Average Income in Group	\$10,300	\$28,000	\$45,500	\$71,200	\$115,100	\$233,300	\$1,025,300
Sales & Excise Taxes	6.9%	5.7%	4.7%	4.0%	2.9%	1.8%	0.9%
General Sales—Individuals	3.9%	3.4%	2.8%	2.5%	1.9%	1.2%	0.6%
Other Sales & Excise—Ind.	1.1%	0.8%	0.6%	0.5%	0.3%	0.2%	0.0%
Sales & Excise on Business	1.9%	1.5%	1.2%	1.0%	0.7%	0.4%	0.2%
Property Taxes	3.6%	2.2%	2.6%	2.5%	2.8%	2.5%	2.1%
Property Taxes on Families	3.6%	2.1%	2.4%	2.4%	2.5%	2.1%	0.8%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.3%	0.5%	1.3%
Income Taxes	-0.2%	0.8%	2.0%	2.4%	3.1%	3.0%	2.5%
Personal Income Tax	-0.2%	0.8%	1.9%	2.4%	3.0%	2.9%	2.4%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
Total Taxes	10.3%	8.8%	9.2%	9.0%	8.8%	7.3%	5.5%
Federal Deduction Offset	0.0%	-0.1%	-0.3%	-0.5%	-1.2%	-1.1%	-1.6%
OVERALL TOTAL	10.3%	8.7%	8.9%	8.5%	7.7%	6.2%	3.9%

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

Progressive Features

- ✓ Income tax uses a graduated rate structure
- ✓ Provides a refundable earned income tax credit (EITC)

Regressive Features

- ✗ Sales tax base includes groceries
- ✗ Fails to provide a credit designed to offset sales tax on groceries
- ✗ All business income is exempted through the personal income tax

Recent Developments

- ▲ Income tax rates were reduced
- ▲ All business income exempted from the personal income tax
- ▲ Eliminated food sales tax credit
- ▲ Eliminated child and dependent care credit and homestead refund for renters
- ▲ Sales tax rate was temporarily increased

Impact of 2012 Kansas Personal Income Tax Changes

Tax Change as a Share of Income

