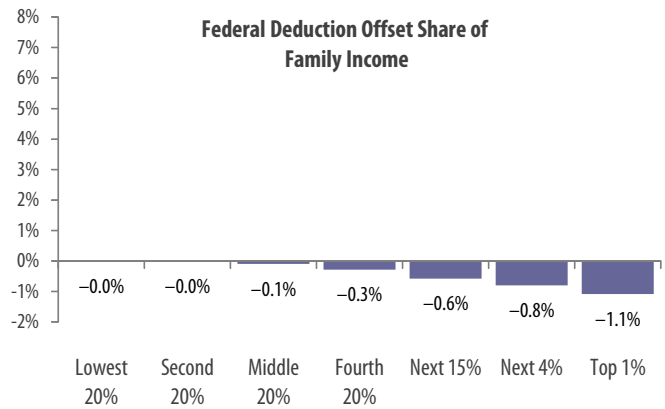
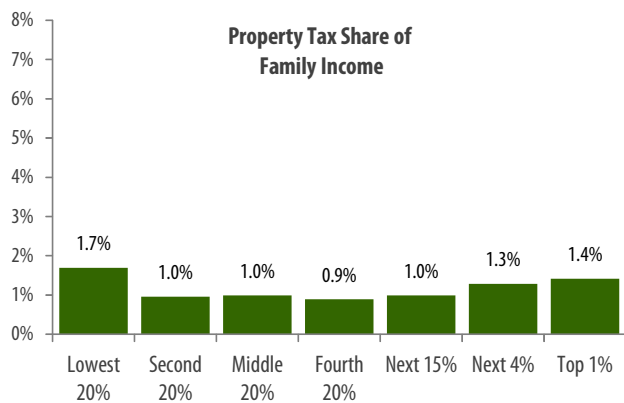
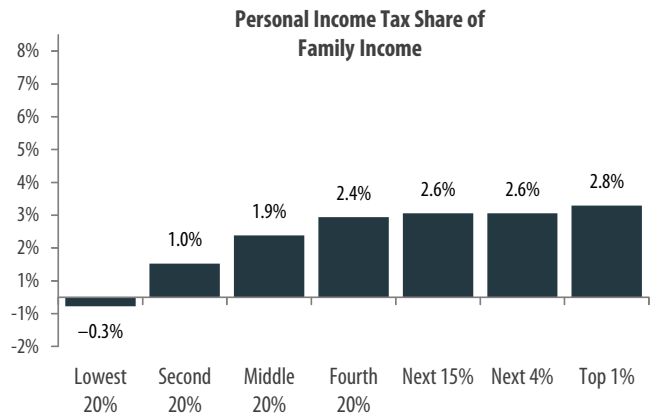
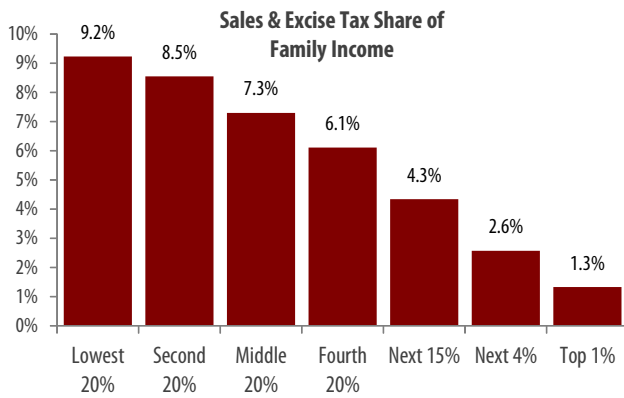
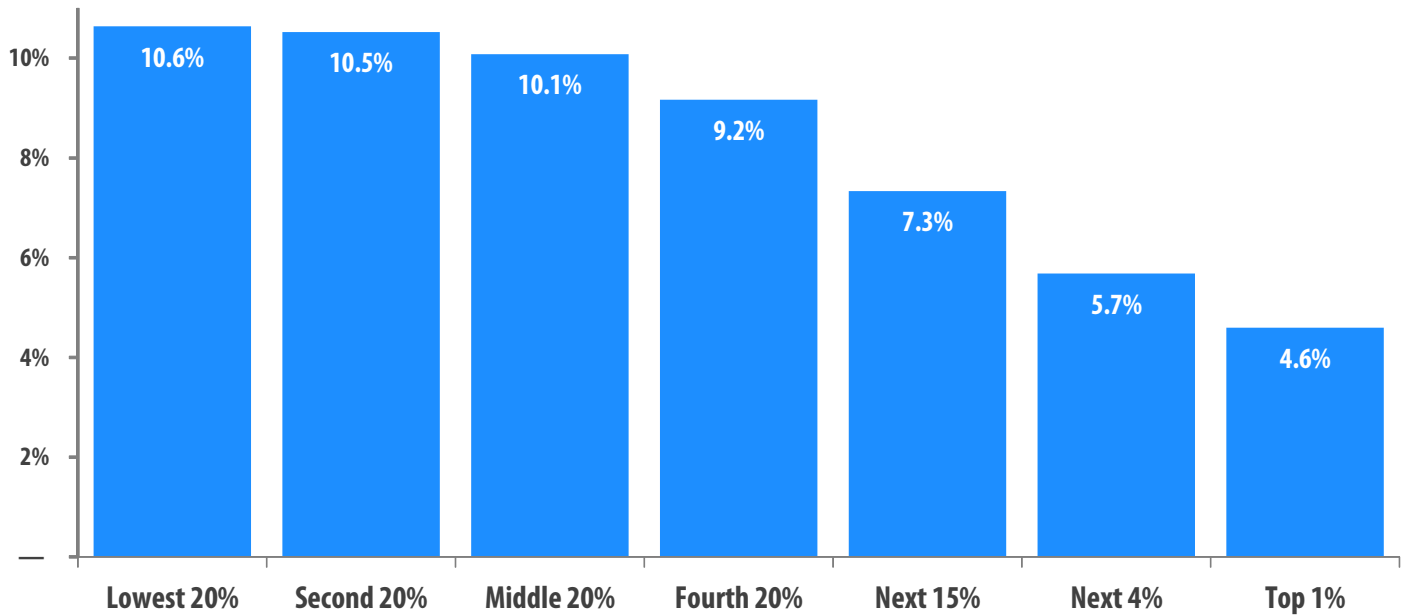


Louisiana State & Local Taxes

Shares of family income for non-elderly taxpayers



Note: Figures show permanent law in Louisiana 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.

Louisiana 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 \$16,000	\$16,000 – \$30,000	\$30,000 – \$47,000	\$47,000 – \$85,000	\$85,000 – \$169,000	\$169,000 – \$418,000	\$418,000 or more
Average Income in Group	\$10,000	\$22,100	\$38,200	\$63,000	\$114,600	\$232,500	\$979,700
Sales & Excise Taxes	9.2%	8.5%	7.3%	6.1%	4.3%	2.6%	1.3%
General Sales—Individuals	6.3%	5.9%	5.3%	4.5%	3.2%	1.9%	1.0%
Other Sales & Excise—Ind.	0.9%	0.7%	0.5%	0.4%	0.2%	0.1%	0.0%
Sales & Excise on Business	2.1%	1.9%	1.5%	1.2%	0.9%	0.5%	0.3%
Property Taxes	1.7%	1.0%	1.0%	0.9%	1.0%	1.3%	1.4%
Property Taxes on Families	1.7%	0.9%	1.0%	0.8%	0.8%	0.8%	0.5%
Other Property Taxes	0.0%	0.0%	0.0%	0.1%	0.2%	0.5%	1.0%
Income Taxes	-0.3%	1.0%	1.9%	2.5%	2.6%	2.6%	2.9%
Personal Income Tax	-0.3%	1.0%	1.9%	2.4%	2.6%	2.6%	2.8%
Corporate Income Tax	-0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
Total Taxes	10.6%	10.5%	10.2%	9.5%	7.9%	6.5%	5.7%
Federal Deduction Offset	0.0%	0.0%	-0.1%	-0.3%	-0.6%	-0.8%	-1.1%
OVERALL TOTAL	10.6%	10.5%	10.1%	9.2%	7.3%	5.7%	4.6%

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

Progressive Features

- ✓ Provides refundable income tax credits to reduce impact of sales & property taxes
- ✓ Sales tax base excludes groceries and utilities

Regressive Features

- ✗ Comparatively high reliance on sales and excise taxes
- ✗ Offers an income tax deduction for federal income taxes paid

Recent Developments

- ▲ No significant developments

States With a Deduction for Federal Income Taxes Paid

