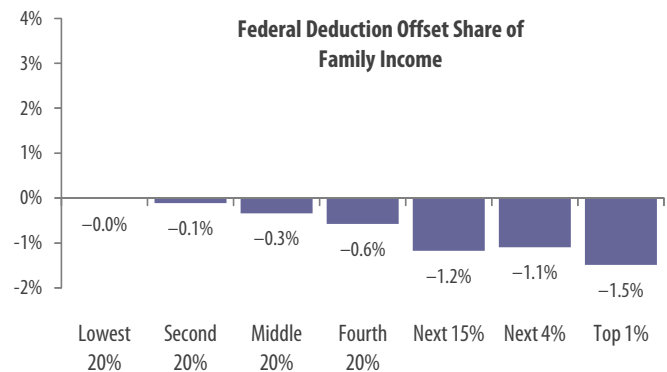
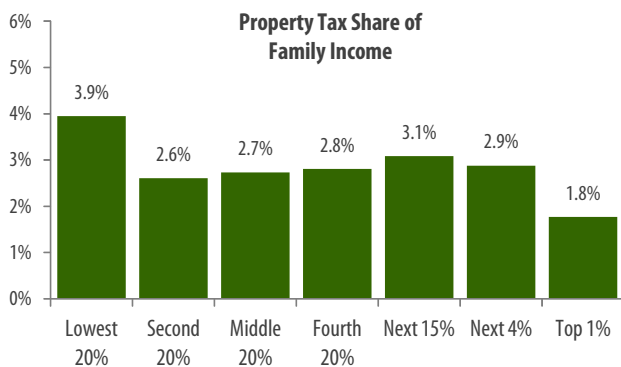
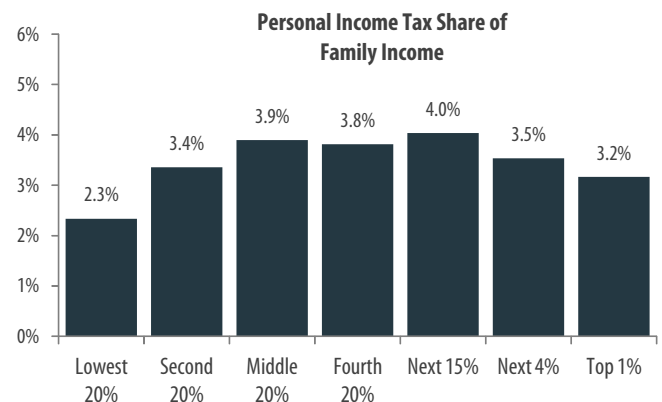
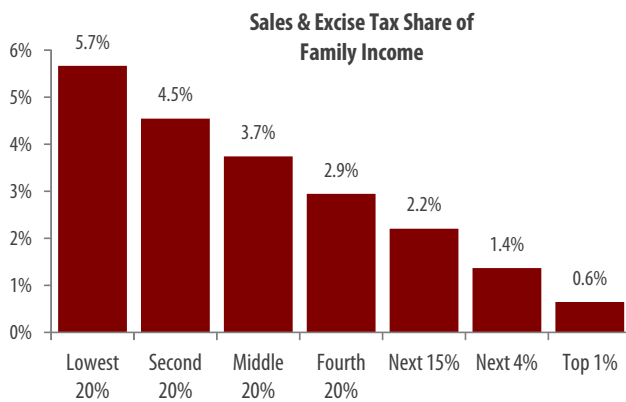
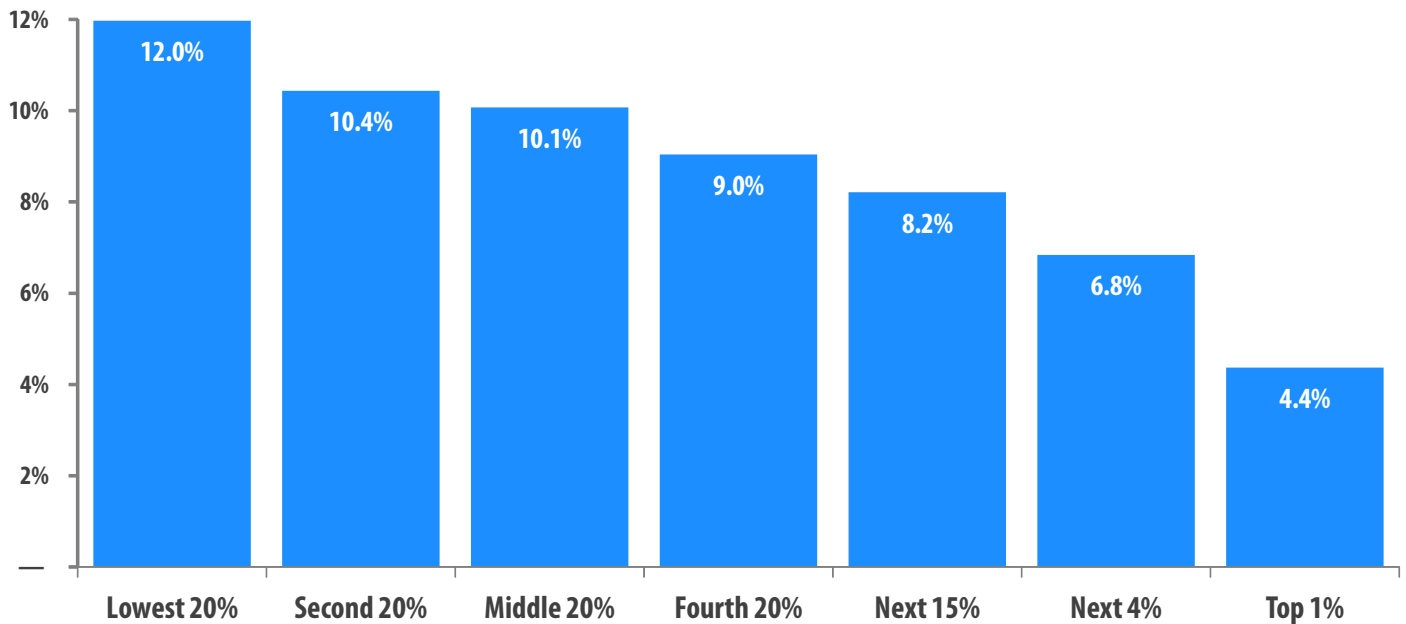


Pennsylvania State & Local Taxes

#8 of the Terrible 10

Shares of family income for non-elderly taxpayers



Note: Figures show permanent law in Pennsylvania enacted through January 2, 2013 at 2010 income levels. Top figure represents total state and local taxes as a share of income, post-federal offset.

Pennsylvania 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 – \$58,000	\$58,000 – \$90,000	\$90,000 – \$173,000	\$173,000 – \$391,000	\$391,000 or more
Average Income in Group	\$10,900	\$27,800	\$46,700	\$72,100	\$119,000	\$245,400	\$1,067,100
Sales & Excise Taxes	5.7%	4.5%	3.7%	2.9%	2.2%	1.4%	0.6%
General Sales—Individuals	2.1%	2.0%	1.8%	1.5%	1.2%	0.8%	0.4%
Other Sales & Excise—Ind.	1.9%	1.2%	0.9%	0.6%	0.4%	0.2%	0.1%
Sales & Excise on Business	1.6%	1.3%	1.1%	0.8%	0.6%	0.4%	0.2%
Property Taxes	3.9%	2.6%	2.7%	2.8%	3.1%	2.9%	1.8%
Property Taxes on Families	3.9%	2.5%	2.6%	2.7%	3.0%	2.6%	1.1%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.1%	0.3%	0.7%
Income Taxes	2.4%	3.4%	3.9%	3.9%	4.1%	3.7%	3.4%
Personal Income Tax	2.3%	3.4%	3.9%	3.8%	4.0%	3.5%	3.2%
Corporate Income Tax	0.0%	0.0%	0.0%	0.1%	0.1%	0.2%	0.3%
Total Taxes	12.0%	10.5%	10.4%	9.6%	9.4%	7.9%	5.9%
Federal Deduction Offset	0.0%	-0.1%	-0.3%	-0.6%	-1.2%	-1.1%	-1.5%
OVERALL TOTAL	12.0%	10.4%	10.1%	9.0%	8.2%	6.8%	4.4%

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

Progressive Features

✓ Provides a non-refundable “tax forgiveness” credit to low-income taxpayers

Regressive Features

✗ Income tax uses a single rate structure
 ✗ Fails to use combined reporting as part of its corporate income tax

Recent Developments

▲ Single-sales factor apportionment rules for calculating corporate income taxes fully phased-in

States With a Flat Rate Personal Income Tax

