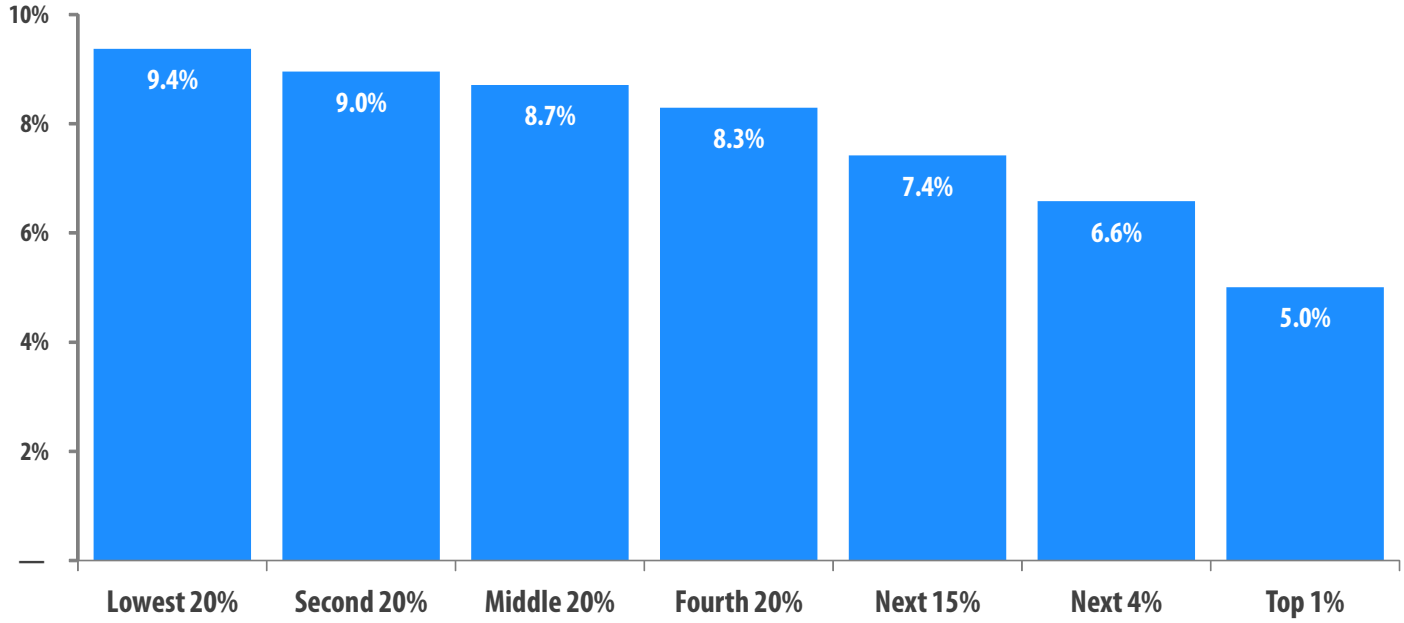
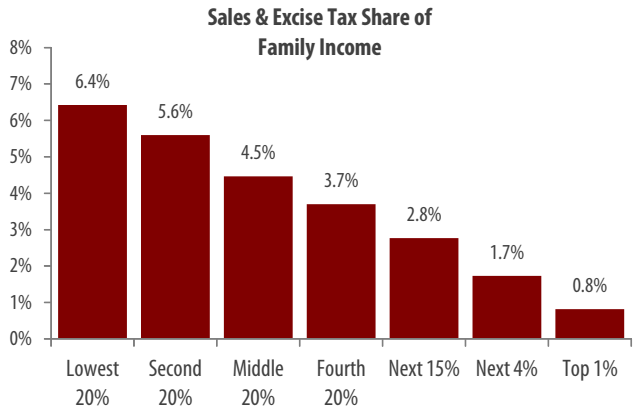
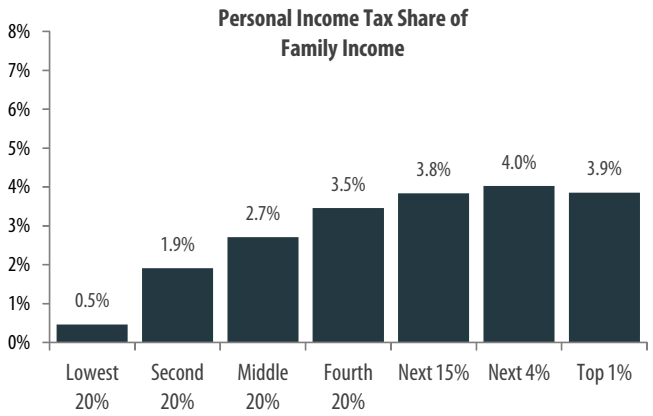
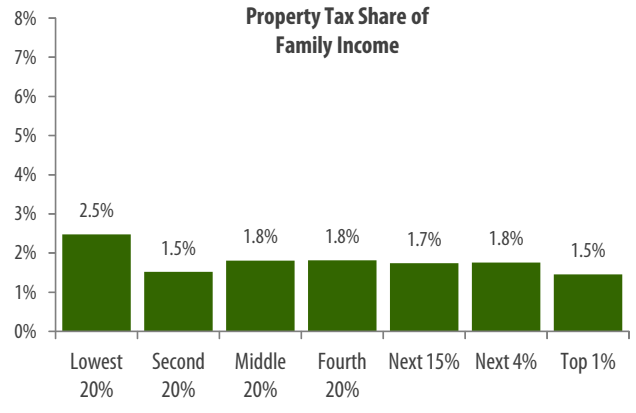
Utah State & Local Taxes

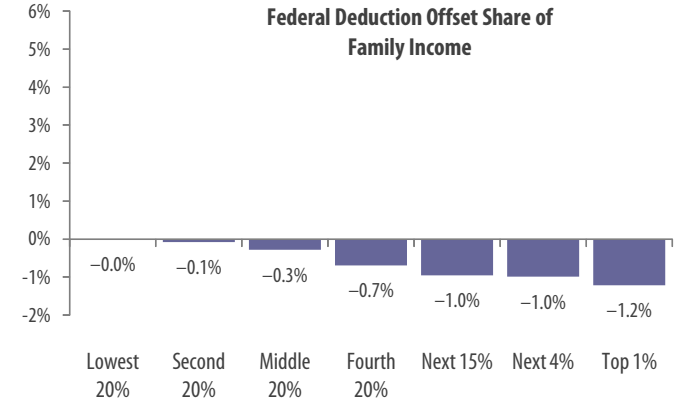
Shares of family income for non-elderly taxpayers











Note: Figures show permanent law in Utah 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.

Utah 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 $20,000	$20,000 – $33,000	$33,000 – $53,000	$53,000 – $84,000	$84,000 – $161,000	$161,000 – $359,000	$359,000 or more
Average Income in Group	$11,500	$26,700	$43,000	$67,500	$109,900	$221,900	$1,059,600
Sales & Excise Taxes	**6.4%**	**5.6%**	**4.5%**	**3.7%**	**2.8%**	**1.7%**	**0.8%**
General Sales—Individuals	3.6%	3.3%	2.7%	2.3%	1.8%	1.1%	0.5%
Other Sales & Excise—Ind.	1.1%	0.8%	0.6%	0.4%	0.3%	0.2%	0.0%
Sales & Excise on Business	1.7%	1.5%	1.2%	0.9%	0.7%	0.4%	0.2%
Property Taxes	**2.5%**	**1.5%**	**1.8%**	**1.8%**	**1.7%**	**1.8%**	**1.5%**
Property Taxes on Families	2.4%	1.5%	1.7%	1.7%	1.6%	1.4%	0.5%
Other Property Taxes	0.0%	0.0%	0.1%	0.1%	0.2%	0.4%	0.9%
Income Taxes	**0.5%**	**1.9%**	**2.7%**	**3.5%**	**3.9%**	**4.1%**	**4.0%**
Personal Income Tax	0.5%	1.9%	2.7%	3.5%	3.8%	4.0%	3.9%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
Total Taxes	**9.4%**	**9.0%**	**9.0%**	**9.0%**	**8.4%**	**7.6%**	**6.2%**
Federal Deduction Offset	0.0%	-0.1%	-0.3%	-0.7%	-1.0%	-1.0%	-1.2%
OVERALL TOTAL	**9.4%**	**9.0%**	**8.7%**	**8.3%**	**7.4%**	**6.6%**	**5.0%**

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

Progressive Features

✓ Requires the use of combined reporting

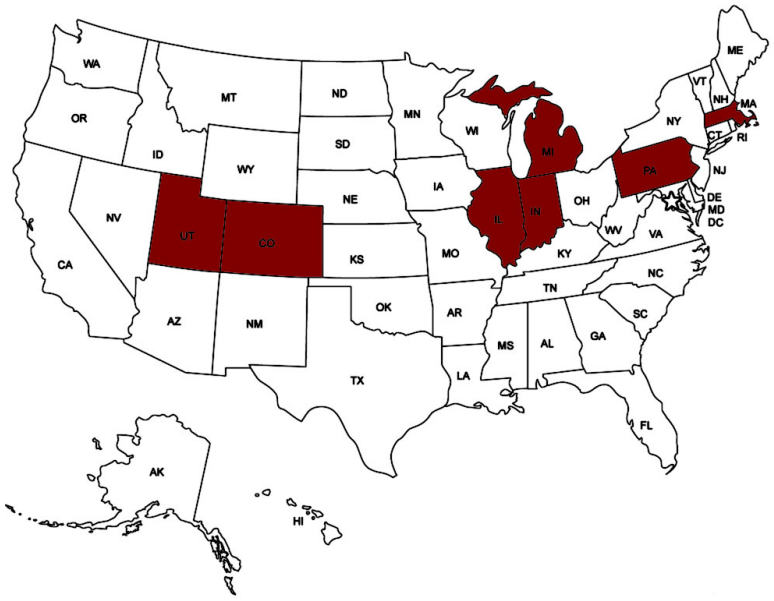
Regressive Features

✘ Income tax uses a single rate structure

✘ Fails to provide refundable income tax credits to offset impact of sales, excise, and property taxes

✘ Groceries included in sales tax base, but taxed at a lower rate than other items

Recent Developments

▲ No Significant developments

States With a Flat Rate Personal Income Tax