

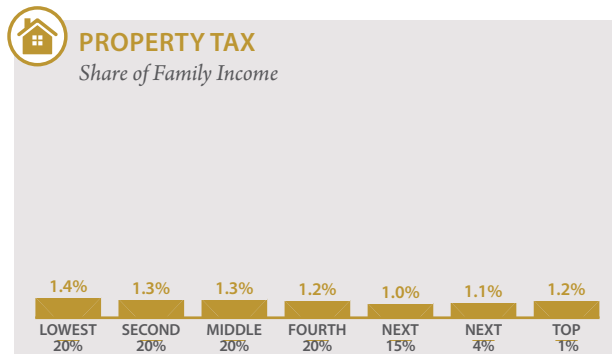
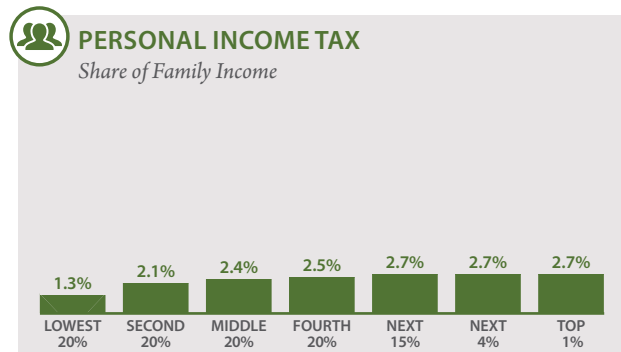
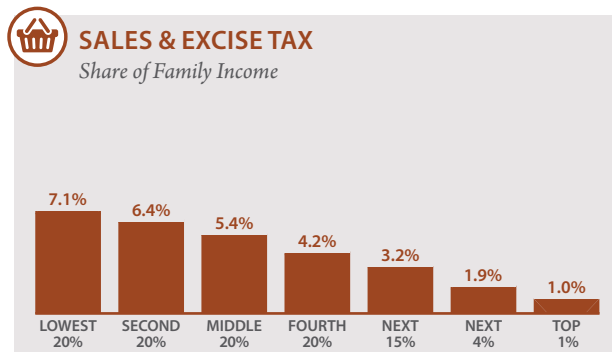
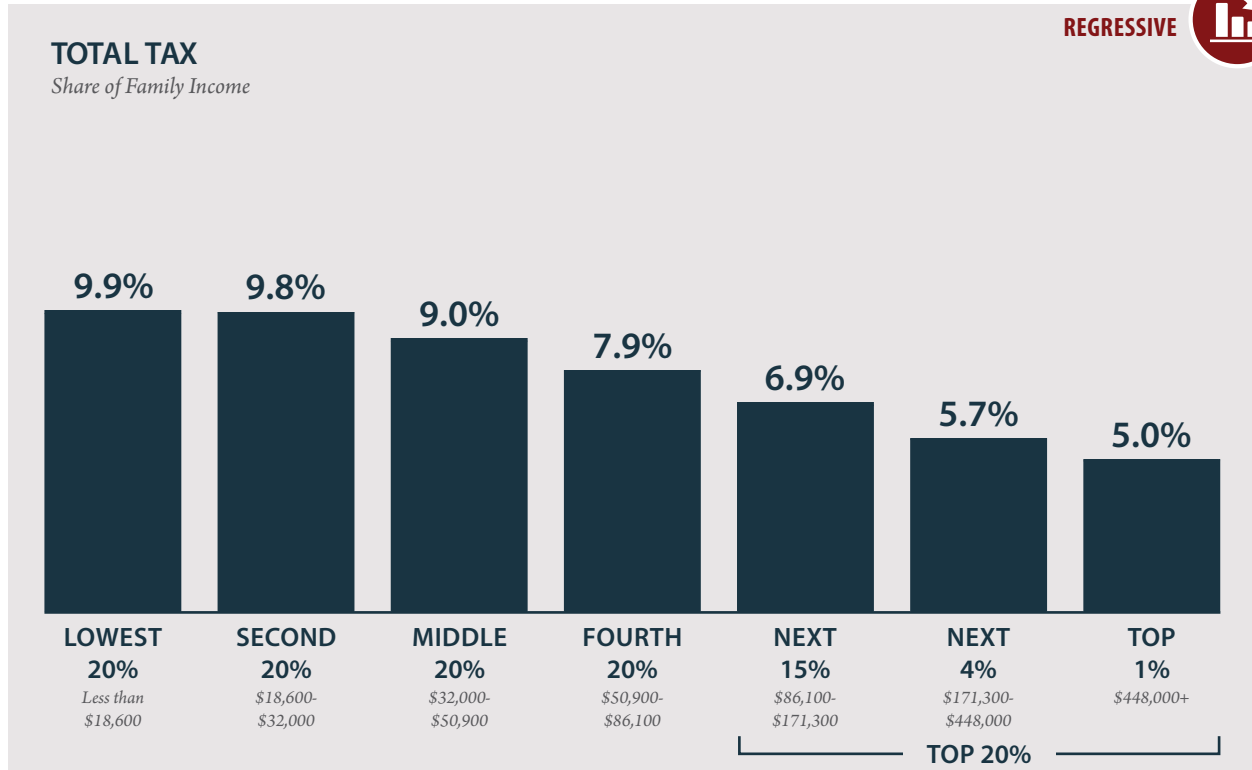
A ROADMAP TO THE STATE-BY-STATE PAGES

The following pages show state-by-state estimates of the distribution of state and local taxes by income group for non-elderly taxpayers. For each state, two pages of tax information are presented.

- 1 THE FIRST PAGE FOR EACH STATE SHOWS THE DISTRIBUTION OF STATE AND LOCAL TAXES IN TAX YEAR 2018, UNLESS OTHERWISE SPECIFIED.**
In each distributional chart, the non-elderly population is divided into income quintiles (groups of 20 percent of the population). The highest-income quintile is further subdivided into three groups: the top one percent, the next highest four percent, and the next 15 percent. This is done because the highest-income quintile received 61 percent of all income in 2015 (the year of our income data) — and because income is distributed unequally within the top quintile.
- 2 THE LARGE CHART AT THE TOP OF EACH PAGE SHOWS TOTAL AVERAGE STATE AND LOCAL TAXES BY INCOME GROUP.** In a departure from past analyses, we no longer present this information post-federal offset due to policy changes under the federal Tax Cuts and Jobs Act that temporarily limited the extent to which the federal deduction for state and local taxes (SALT) functions as a generalized offset of state and local taxes. Three smaller charts appear below it and show the distribution of each state's sales and excise, personal income, and property taxes by income group.
- 3 THE SECOND PAGE INCLUDES ADDITIONAL CHARTS AND INFORMATION THAT HELP CLARIFY THE DISTRIBUTION OF STATE AND LOCAL TAXES** including a detailed table of Who Pays? results, ITEP's Tax Inequality Index ranking, and tax code features that drive the data in each state.

ALABAMA

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







NOTE:

Figures show permanent law in Alabama 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.

ALABAMA 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 \$18,600	\$18,600 to \$32,000	\$32,000 to \$50,900	\$50,900 to \$86,100	\$86,100 to \$171,300	\$171,300 to \$448,000	over \$448,000
AVERAGE INCOME IN GROUP	\$12,100	\$25,000	\$41,900	\$64,000	\$117,700	\$250,100	\$955,600
 SALES & EXCISE TAXES	7.1%	6.4%	5.4%	4.2%	3.2%	1.9%	1.0%
General Sales—Individuals	3.7%	3.4%	3.0%	2.4%	1.9%	1.1%	0.6%
Other Sales & Excise—Ind.	1.8%	1.5%	1.2%	0.8%	0.6%	0.3%	0.1%
Sales & Excise on Business	1.6%	1.5%	1.2%	1.0%	0.7%	0.4%	0.2%
 PROPERTY TAXES	1.4%	1.3%	1.3%	1.2%	1.0%	1.1%	1.2%
Home, Rent, Car—Individuals	1.4%	1.2%	1.2%	1.1%	0.9%	0.9%	0.4%
Other Property Taxes	0.0%	0.0%	0.1%	0.1%	0.1%	0.2%	0.8%
 INCOME TAXES	1.3%	2.1%	2.4%	2.5%	2.7%	2.7%	2.9%
Personal Income Tax	1.3%	2.1%	2.4%	2.5%	2.7%	2.7%	2.7%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
 TOTAL TAXES	9.9%	9.8%	9.0%	7.9%	6.9%	5.7%	5.0%

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, **Alabama has the 18th most unfair state and local tax system** in the country. Incomes are more unequal in Alabama 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 ALABAMA



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure; however, top rate kicks in at \$3,000 (single filers) so virtually flat
- Provides a large property tax homestead exemption

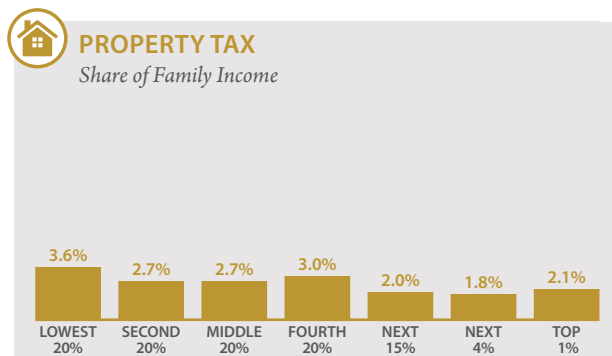
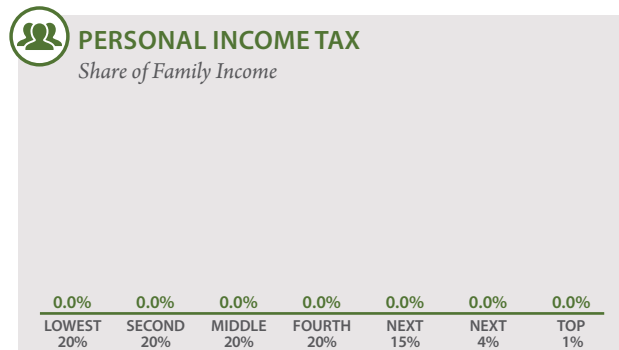
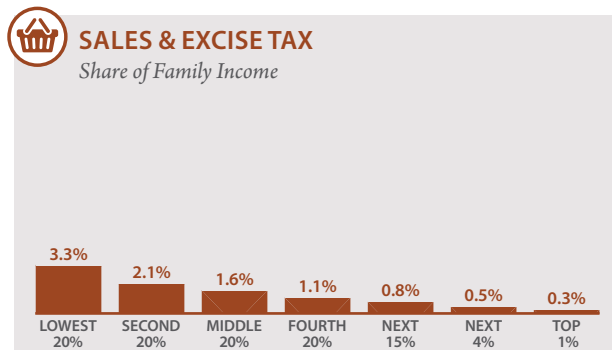
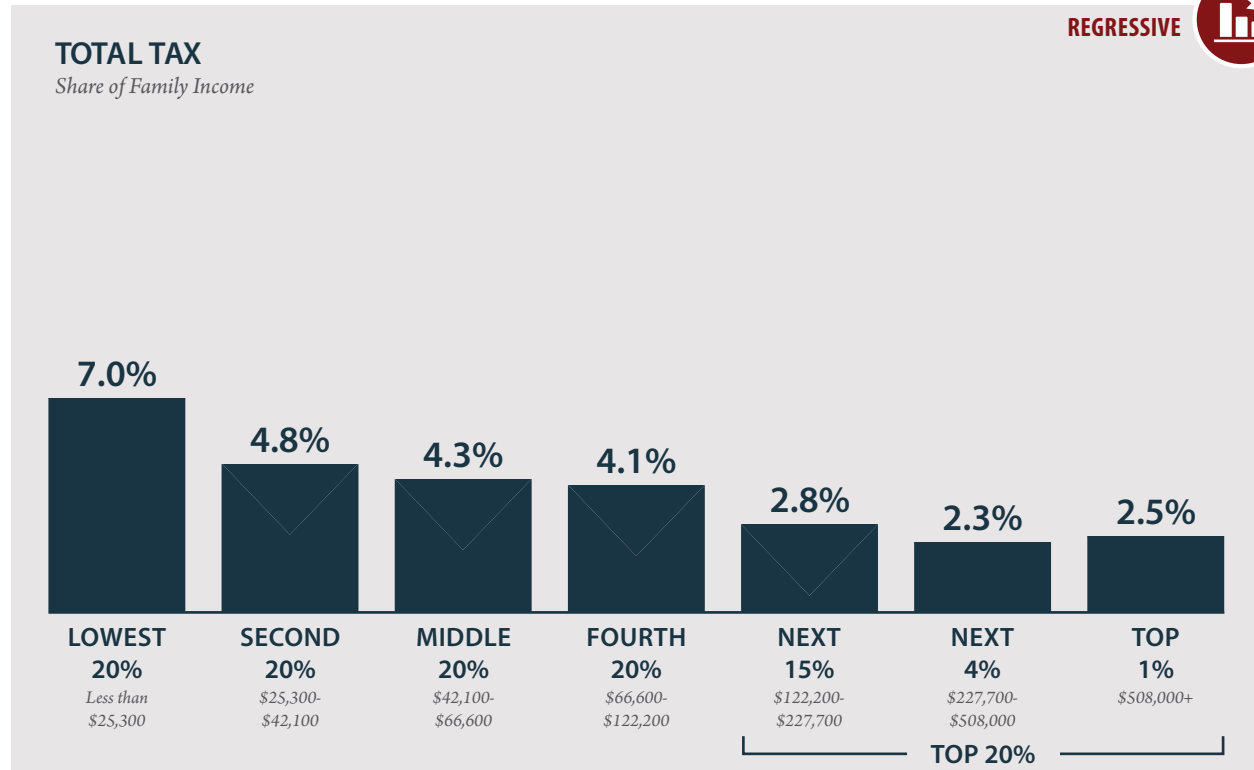


REGRESSIVE TAX CODE FEATURES

- Narrow income tax brackets mean majority of taxpayers pay top income tax rate
- Sales tax base includes groceries
- Provides an income tax deduction for federal income taxes paid
- Fails to provide refundable income tax credits to offset sales, excise, and property taxes
- Does not levy a tax on estates or inheritances

ALASKA

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







NOTE:

Figures show permanent law in Alaska enacted through September 10, 2018 at 2015 income levels. The impact of the Permanent Fund Dividend (PFD) payout is not accounted for in this analysis. 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.

ALASKA 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 \$25,300	\$25,300 to \$42,100	\$42,100 to \$66,600	\$66,600 to \$122,200	\$122,200 to \$227,700	\$227,700 to \$508,000	over \$508,000
AVERAGE INCOME IN GROUP	\$15,400	\$33,600	\$53,000	\$91,000	\$160,700	\$307,700	\$1,103,400
 SALES & EXCISE TAXES	3.3%	2.1%	1.6%	1.1%	0.8%	0.5%	0.3%
General Sales—Individuals	0.9%	0.7%	0.6%	0.5%	0.4%	0.2%	0.1%
Other Sales & Excise—Ind.	2.1%	1.1%	0.8%	0.4%	0.3%	0.2%	0.1%
Sales & Excise on Business	0.3%	0.3%	0.2%	0.2%	0.1%	0.1%	0.0%
 PROPERTY TAXES	3.6%	2.7%	2.7%	3.0%	2.0%	1.8%	2.1%
Home, Rent, Car—Individuals	3.2%	2.5%	2.5%	2.7%	1.7%	1.5%	0.6%
Other Property Taxes	0.4%	0.2%	0.2%	0.3%	0.3%	0.3%	1.5%
 INCOME TAXES	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
Personal Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
 TOTAL TAXES	7.0%	4.8%	4.3%	4.1%	2.8%	2.3%	2.5%

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, **Alaska has the 26th most unfair state and local tax system** in the country. Incomes are more unequal in Alaska 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 ALASKA



PROGRESSIVE TAX CODE FEATURES

- No statewide sales tax
- Requires the use of combined reporting for the corporate income tax

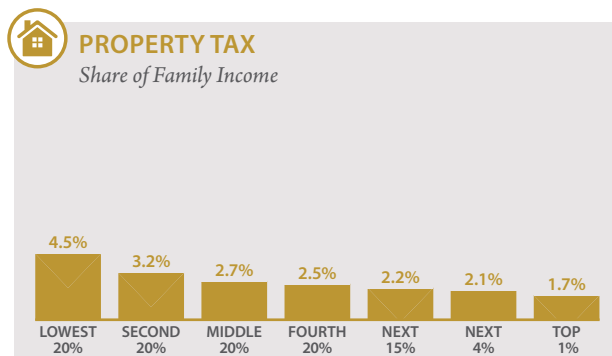
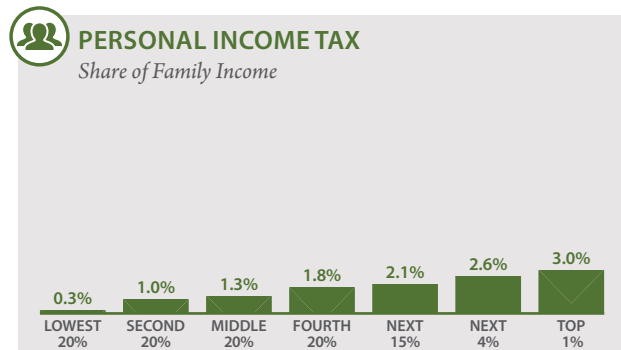
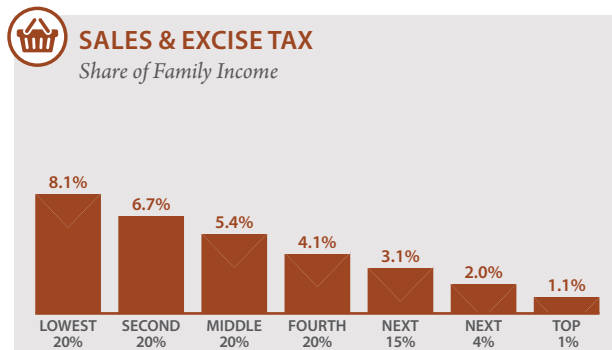
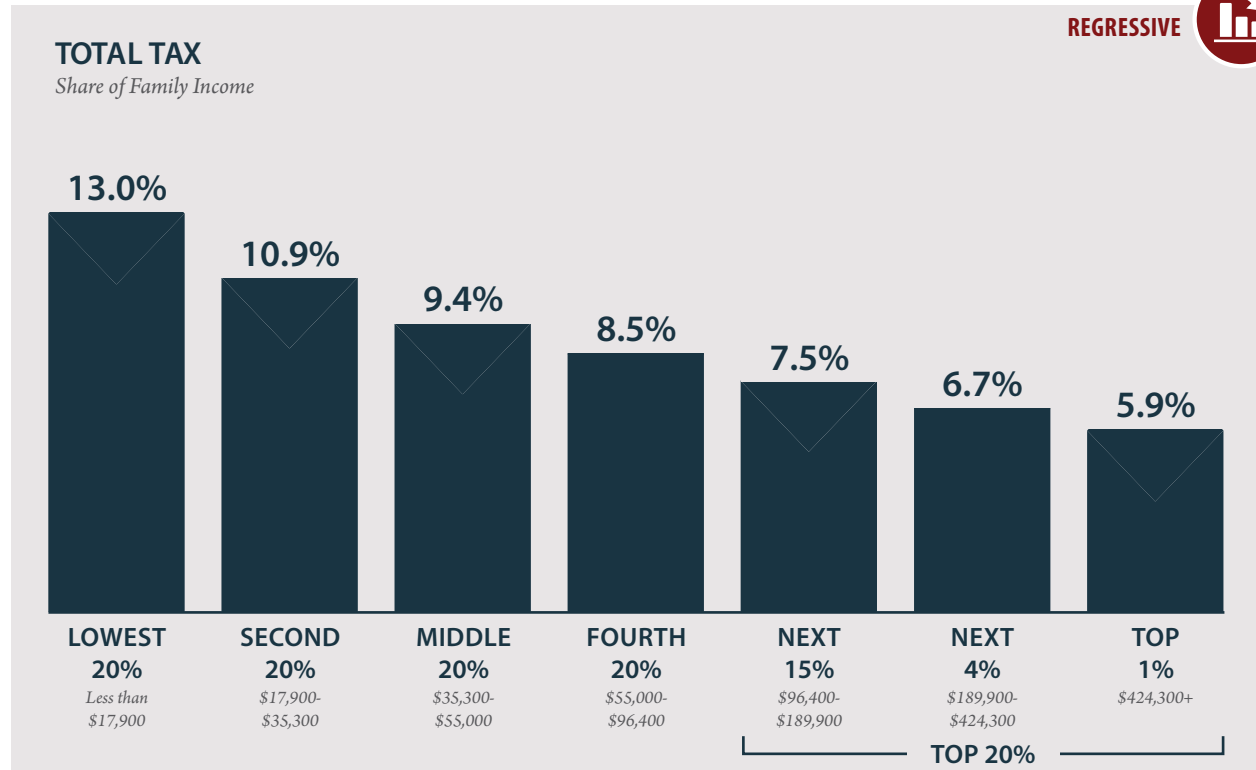


REGRESSIVE TAX CODE FEATURES

- No personal income tax
- Local sales tax bases include groceries
- Fails to provide tax credits to offset sales, excise, and property taxes
- Does not levy a tax on estates or inheritances

ARIZONA

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







NOTE:

Figures show permanent law in Arizona 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.

ARIZONA 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 \$17,900	\$17,900 to \$35,300	\$35,300 to \$55,000	\$55,000 to \$96,400	\$96,400 to \$189,900	\$189,900 to \$424,300	over \$424,300
AVERAGE INCOME IN GROUP	\$11,900	\$28,000	\$43,200	\$73,900	\$128,000	\$271,100	\$1,124,700
 SALES & EXCISE TAXES	8.1%	6.7%	5.4%	4.1%	3.1%	2.0%	1.1%
General Sales—Individuals	3.8%	3.4%	2.9%	2.3%	1.8%	1.1%	0.7%
Other Sales & Excise—Ind.	1.1%	0.7%	0.5%	0.3%	0.2%	0.1%	0.0%
Sales & Excise on Business	3.2%	2.6%	2.1%	1.5%	1.1%	0.7%	0.4%
 PROPERTY TAXES	4.5%	3.2%	2.7%	2.5%	2.2%	2.1%	1.7%
Home, Rent, Car—Individuals	4.1%	2.8%	2.3%	2.1%	1.8%	1.6%	0.5%
Other Property Taxes	0.4%	0.4%	0.4%	0.4%	0.4%	0.5%	1.2%
 INCOME TAXES	0.4%	1.0%	1.3%	1.8%	2.2%	2.7%	3.1%
Personal Income Tax	0.3%	1.0%	1.3%	1.8%	2.1%	2.6%	3.0%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
 TOTAL TAXES	13.0%	10.9%	9.4%	8.5%	7.5%	6.7%	5.9%

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, **Arizona has the 11th most unfair state and local tax system** in the country. Incomes are more unequal in Arizona 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 ARIZONA



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Provides a refundable income tax credit to offset the impact of sales taxes
- State sales tax base excludes groceries
- Requires the use of combined reporting for the corporate income tax

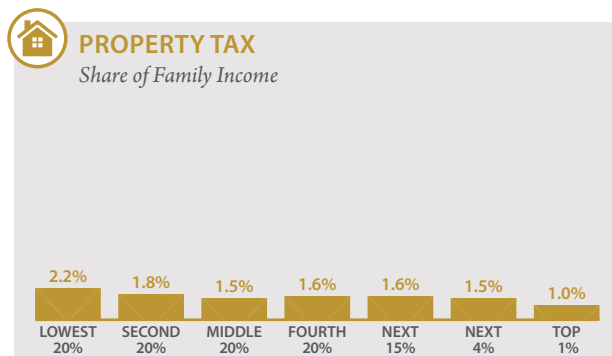
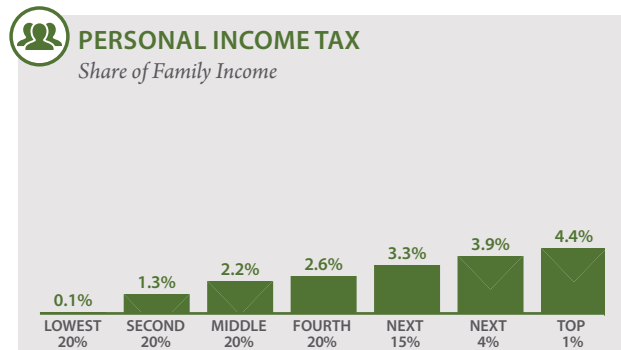
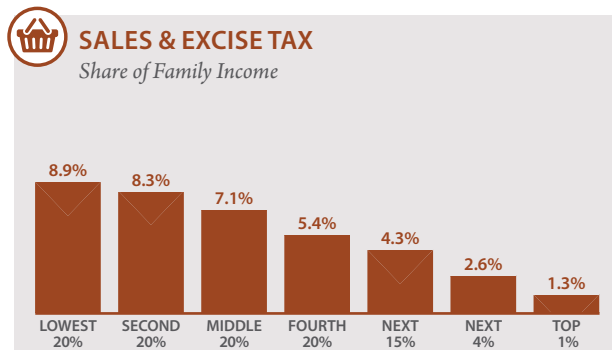
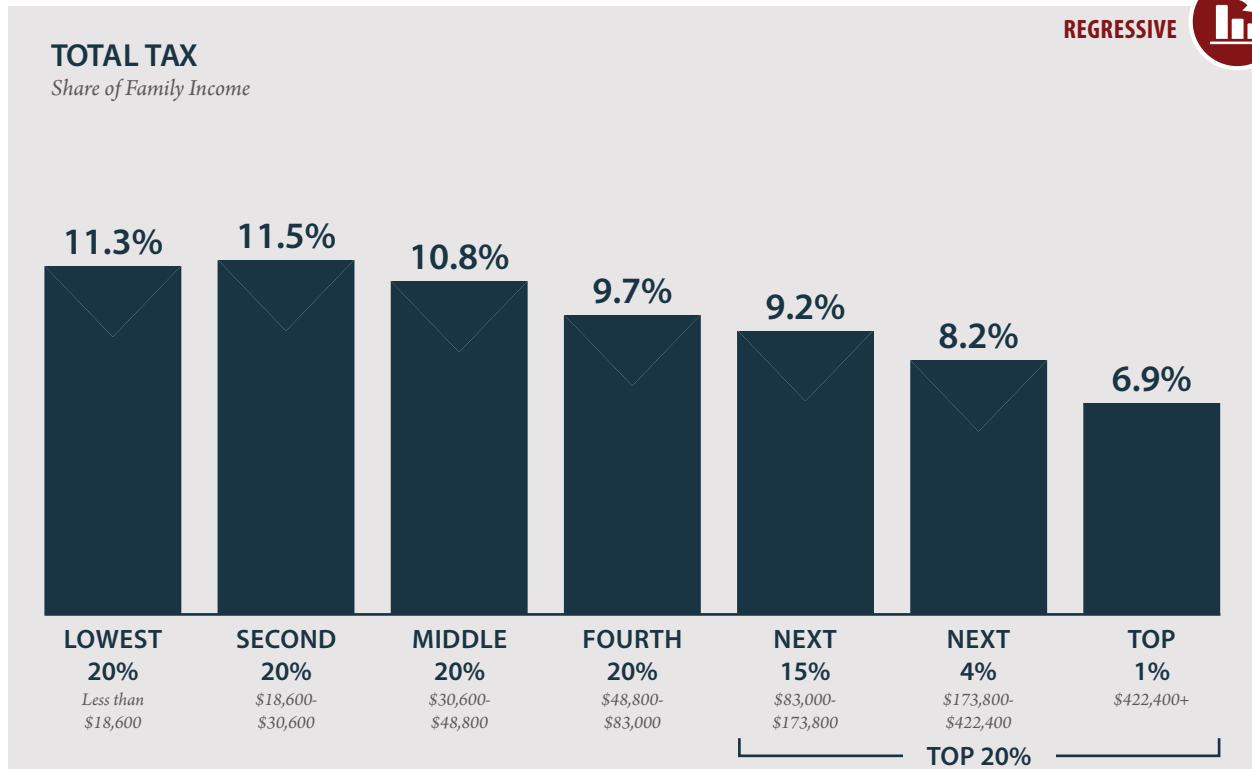


REGRESSIVE TAX CODE FEATURES

- Provides an income tax deduction for state income taxes paid
- Provides a partial income tax exclusion for capital gains income
- Comparatively high reliance on sales taxes
- Fails to provide a refundable Earned Income Tax Credit (EITC)
- Fails to provide a property tax "circuit breaker" credit for low-income, non-elderly taxpayers
- Local sales tax bases include groceries
- Does not levy a tax on estates or inheritances

ARKANSAS

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







NOTE:

Figures show permanent law in Arkansas enacted through September 10, 2018 (with tax year 2019 personal income tax rates) 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.

ARKANSAS 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 \$18,600	\$18,600 to \$30,600	\$30,600 to \$48,800	\$48,800 to \$83,000	\$83,000 to \$173,800	\$173,800 to \$422,400	over \$422,400
AVERAGE INCOME IN GROUP	\$11,200	\$25,500	\$38,700	\$62,700	\$112,900	\$247,000	\$1,129,400
 SALES & EXCISE TAXES	8.9%	8.3%	7.1%	5.4%	4.3%	2.6%	1.3%
General Sales—Individuals	5.2%	5.0%	4.5%	3.5%	2.8%	1.8%	0.9%
Other Sales & Excise—Ind.	1.5%	1.2%	0.8%	0.6%	0.4%	0.2%	0.1%
Sales & Excise on Business	2.2%	2.1%	1.8%	1.3%	1.0%	0.6%	0.3%
 PROPERTY TAXES	2.2%	1.8%	1.5%	1.6%	1.6%	1.5%	1.0%
Home, Rent, Car—Individuals	2.2%	1.7%	1.4%	1.6%	1.5%	1.2%	0.4%
Other Property Taxes	0.0%	0.1%	0.0%	0.1%	0.1%	0.3%	0.6%
 INCOME TAXES	0.2%	1.4%	2.2%	2.6%	3.4%	4.0%	4.6%
Personal Income Tax	0.1%	1.3%	2.2%	2.6%	3.3%	3.9%	4.4%
Corporate Income Tax	0.0%	0.1%	0.0%	0.1%	0.1%	0.1%	0.2%
 TOTAL TAXES	11.3%	11.5%	10.8%	9.7%	9.2%	8.2%	6.9%

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, **Arkansas has the 20th most unfair state and local tax system** in the country. Incomes are more unequal in Arkansas 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 ARKANSAS



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Provides a non-refundable low-income tax credit linked to the federal poverty level

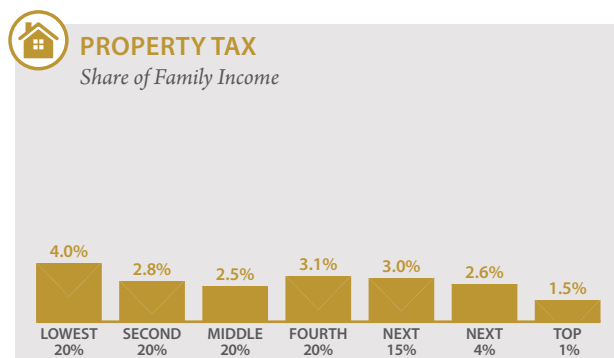
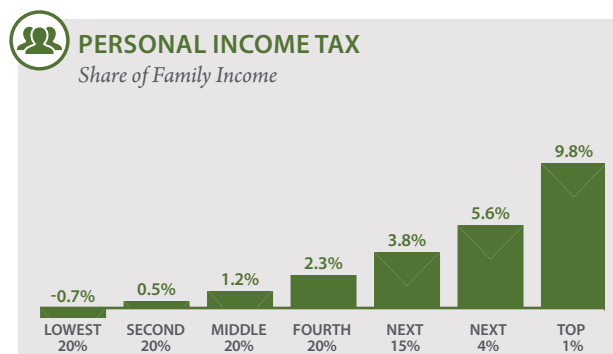
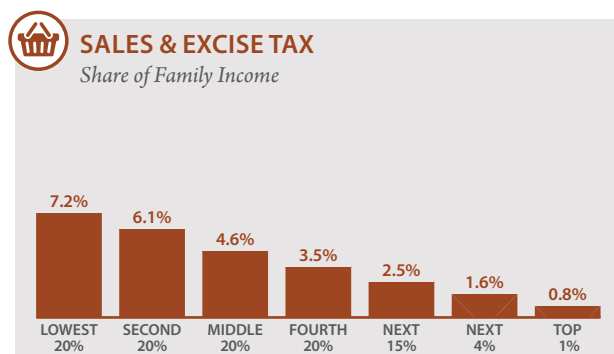
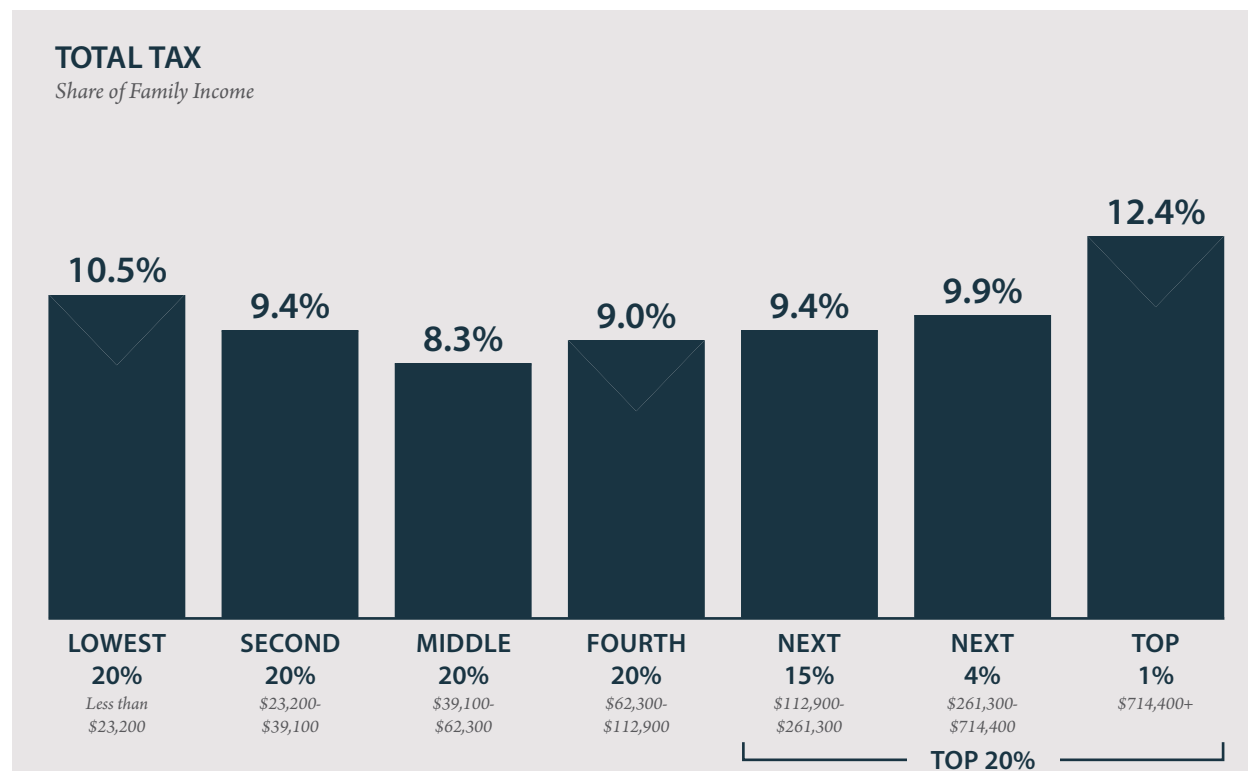


REGRESSIVE TAX CODE FEATURES

- Provides an income tax exclusion equal to 50 percent of capital gains income and fully excludes all gains above \$10 million
- State sales tax base includes groceries, though taxed at a lower rate
- Local sales tax bases include groceries
- Fails to provide a refundable Earned Income Tax Credit (EITC)
- Fails to provide a property tax "circuit breaker" credit for low-income taxpayers
- Fails to use combined reporting as part of its corporate income tax
- Does not levy a tax on estates or inheritances

CALIFORNIA

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







NOTE:

Figures show permanent law in California enacted through September 10, 2018 at 2015 income levels. Personal income tax rates and brackets reflect law in effect through 2030. 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.

CALIFORNIA 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 \$23,200	\$23,200 to \$39,100	\$39,100 to \$62,300	\$62,300 to \$112,900	\$112,900 to \$261,300	\$261,300 to \$714,400	over \$714,400
AVERAGE INCOME IN GROUP	\$14,300	\$31,000	\$49,200	\$83,500	\$163,600	\$399,700	\$2,158,300
 SALES & EXCISE TAXES	7.2%	6.1%	4.6%	3.5%	2.5%	1.6%	0.8%
General Sales—Individuals	3.1%	2.8%	2.2%	1.8%	1.4%	0.9%	0.4%
Other Sales & Excise—Ind.	1.6%	1.1%	0.7%	0.5%	0.3%	0.2%	0.1%
Sales & Excise on Business	2.6%	2.1%	1.6%	1.2%	0.8%	0.5%	0.3%
 PROPERTY TAXES	4.0%	2.8%	2.5%	3.1%	3.0%	2.6%	1.5%
Home, Rent, Car—Individuals	3.9%	2.7%	2.5%	3.0%	2.8%	2.2%	0.5%
Other Property Taxes	0.0%	0.0%	0.1%	0.1%	0.2%	0.4%	1.0%
 INCOME TAXES	-0.7%	0.6%	1.2%	2.4%	3.9%	5.7%	10.0%
Personal Income Tax	-0.7%	0.5%	1.2%	2.3%	3.8%	5.6%	9.8%
Corporate Income Tax	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.3%
 TOTAL TAXES	10.5%	9.4%	8.3%	9.0%	9.4%	9.9%	12.4%

Individual figures may not sum to totals due to rounding.

ITEP TAX INEQUALITY INDEX

According to ITEP's Tax Inequality Index, **California's state and local tax system does not worsen income inequality and ranks 51st on the index.** The large income gap between lower- and middle-income taxpayers, as compared to the wealthy, is some-what narrower after state and local taxes than before. (See Appendix B for state-by-state rankings and the methodology for additional detail.)

TAX FEATURES DRIVING THE DATA IN CALIFORNIA



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Provides personal income tax credits in place of personal and dependent exemptions
- Limits itemized deductions for upper-income taxpayers
- Sales tax base excludes groceries
- Requires the use of combined reporting for the corporate income tax
- Provides a refundable Earned Income Tax Credit (EITC)

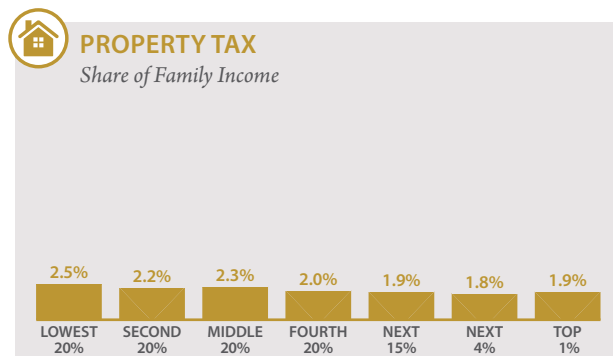
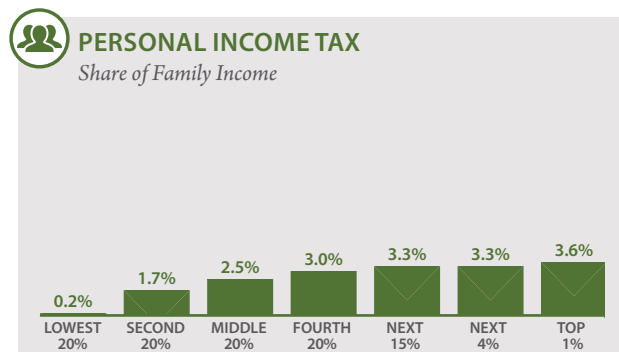
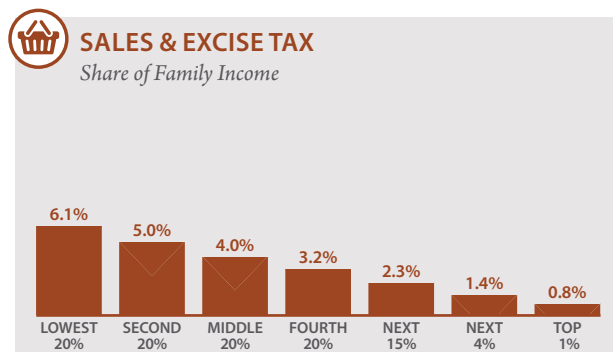
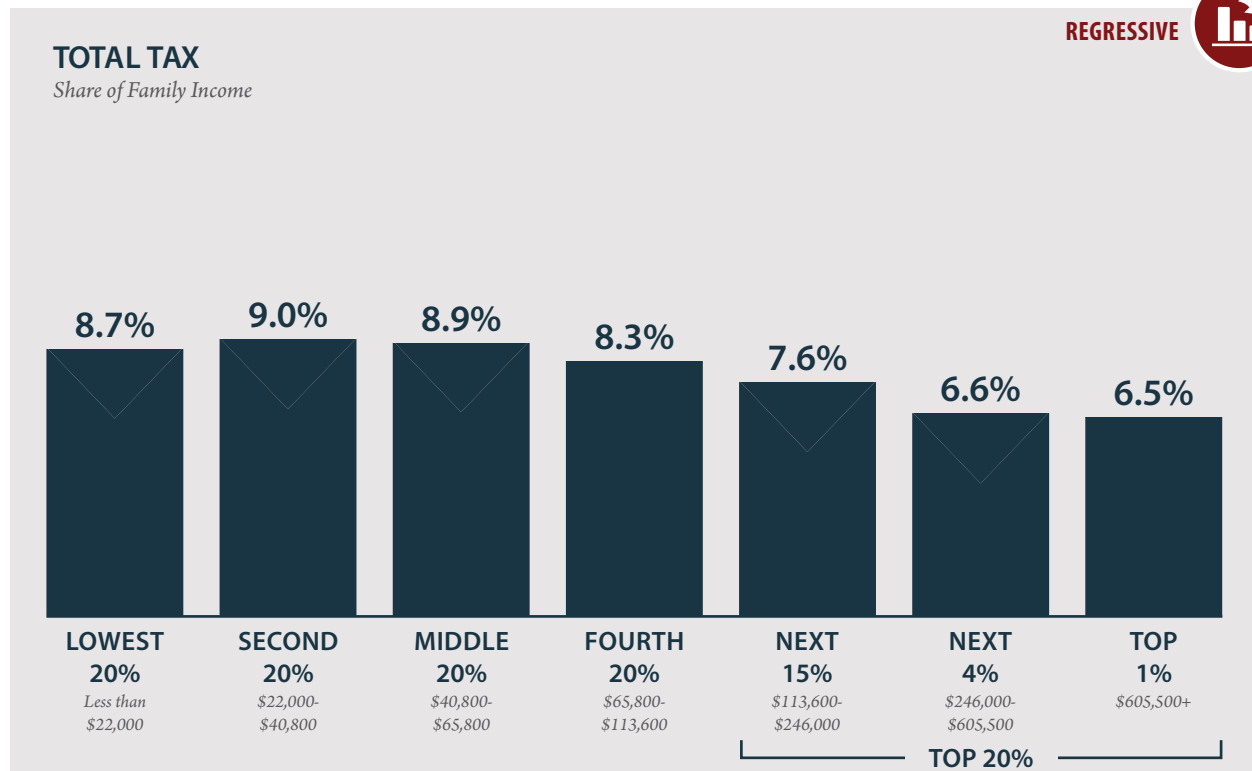


REGRESSIVE TAX CODE FEATURES

- Comparatively high combined state and local sales tax rate
- Comparatively high cigarette tax
- Fails to provide a property tax "circuit breaker" credit for low-income, non-elderly taxpayers
- Does not levy a tax on estates or inheritances

COLORADO

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







NOTE:

Figures show permanent law in Colorado enacted through September 10, 2018 at 2015 income levels. They do not assume that current “triggers” in the law are reached to create a Child Tax Credit (CTC). 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.

COLORADO 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 \$22,000	\$22,000 to \$40,800	\$40,800 to \$65,800	\$65,800 to \$113,600	\$113,600 to \$246,000	\$246,000 to \$605,500	over \$605,500
AVERAGE INCOME IN GROUP	\$13,800	\$31,900	\$53,300	\$85,800	\$156,400	\$363,900	\$1,503,300
 SALES & EXCISE TAXES	6.1%	5.0%	4.0%	3.2%	2.3%	1.4%	0.8%
General Sales—Individuals	2.7%	2.6%	2.1%	1.8%	1.4%	0.9%	0.5%
Other Sales & Excise—Ind.	1.3%	0.8%	0.6%	0.4%	0.2%	0.1%	0.0%
Sales & Excise on Business	2.0%	1.7%	1.3%	1.0%	0.7%	0.4%	0.3%
 PROPERTY TAXES	2.5%	2.2%	2.3%	2.0%	1.9%	1.8%	1.9%
Home, Rent, Car—Individuals	2.4%	2.1%	2.2%	1.9%	1.7%	1.3%	0.4%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.2%	0.6%	1.5%
 INCOME TAXES	0.2%	1.7%	2.5%	3.0%	3.4%	3.4%	3.7%
Personal Income Tax	0.2%	1.7%	2.5%	3.0%	3.3%	3.3%	3.6%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
 TOTAL TAXES	8.7%	9.0%	8.9%	8.3%	7.6%	6.6%	6.5%

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, **Colorado has the 35th most unfair state and local tax system** in the country. Incomes are more unequal in Colorado 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 COLORADO



PROGRESSIVE TAX CODE FEATURES

- Provides comparatively large standard deduction
- State sales tax base excludes groceries
- Requires the use of combined reporting for the corporate income tax
- Provides a refundable Earned Income Tax Credit (EITC)
- Provides a refundable dependent care tax credit

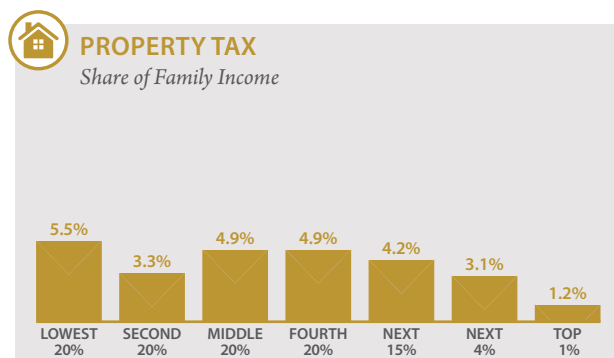
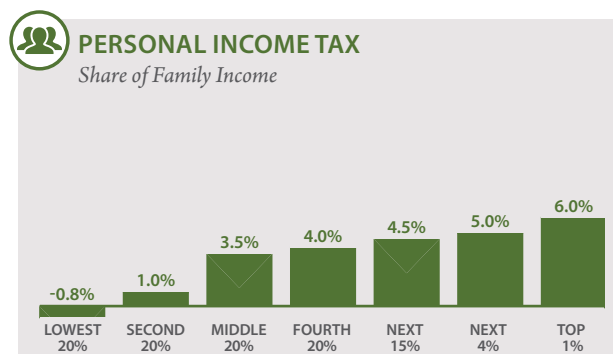
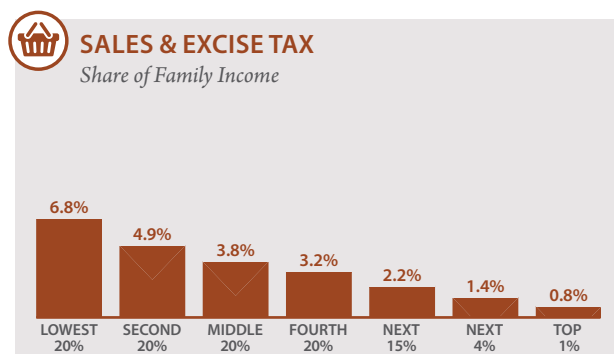
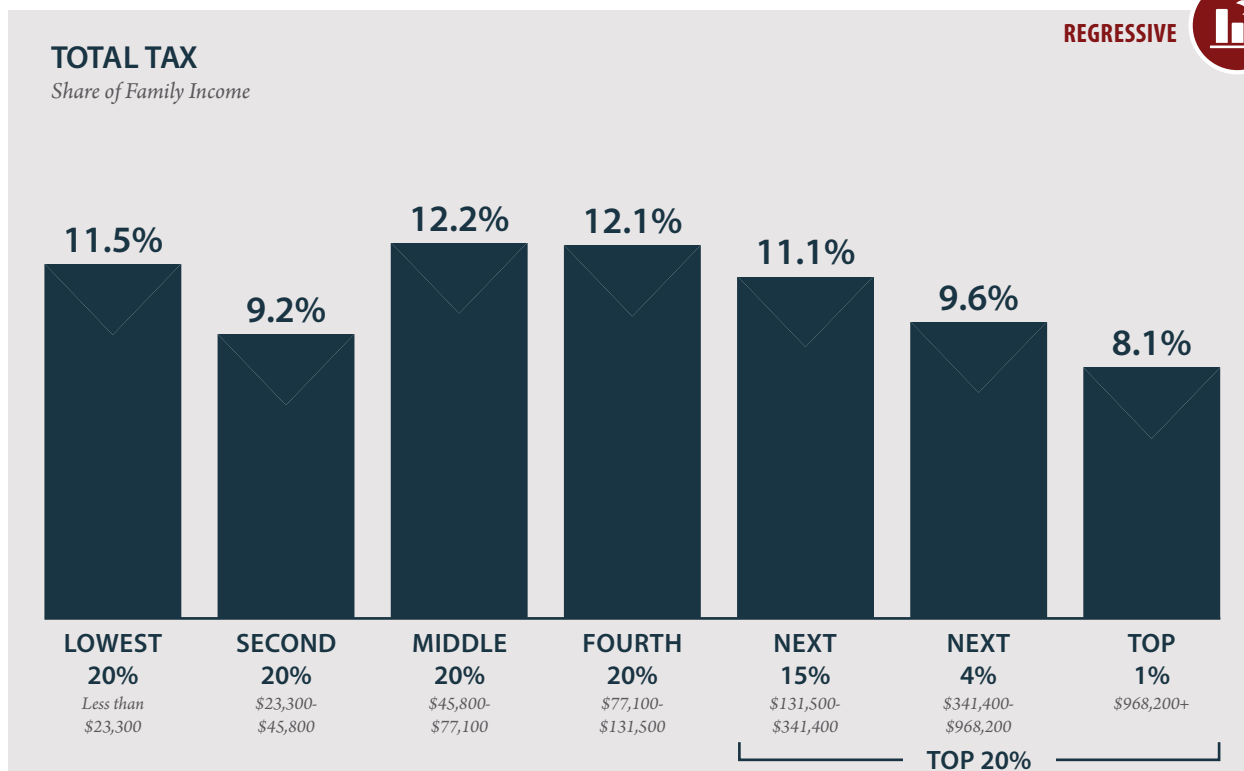


REGRESSIVE TAX CODE FEATURES

- Personal income tax uses a flat rate
- Local sales tax bases include groceries
- Fails to provide a property tax "circuit breaker" credit for low-income, non-elderly taxpayers
- Does not levy a tax on estates or inheritances

CONNECTICUT

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







NOTE:

Figures show permanent law in Connecticut 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.

CONNECTICUT 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 \$23,300	\$23,300 to \$45,800	\$45,800 to \$77,100	\$77,100 to \$131,500	\$131,500 to \$341,400	\$341,400 to \$968,200	over \$968,200
AVERAGE INCOME IN GROUP	\$12,600	\$34,800	\$60,700	\$99,400	\$195,100	\$505,100	\$3,146,700
 SALES & EXCISE TAXES	6.8%	4.9%	3.8%	3.2%	2.2%	1.4%	0.8%
General Sales—Individuals	2.5%	2.1%	1.8%	1.6%	1.1%	0.8%	0.5%
Other Sales & Excise—Ind.	2.0%	1.1%	0.8%	0.6%	0.4%	0.2%	0.1%
Sales & Excise on Business	2.3%	1.6%	1.3%	1.0%	0.7%	0.5%	0.3%
 PROPERTY TAXES	5.5%	3.3%	4.9%	4.9%	4.2%	3.1%	1.2%
Home, Rent, Car—Individuals	5.4%	3.3%	4.8%	4.8%	4.1%	2.6%	0.4%
Other Property Taxes	0.1%	0.0%	0.1%	0.1%	0.2%	0.5%	0.8%
 INCOME TAXES	-0.8%	1.1%	3.5%	4.0%	4.6%	5.1%	6.2%
Personal Income Tax	-0.8%	1.0%	3.5%	4.0%	4.5%	5.0%	6.0%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
 TOTAL TAXES	11.5%	9.2%	12.2%	12.1%	11.1%	9.6%	8.1%

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, **Connecticut has the 29th most unfair state and local tax system** in the country. Incomes are more unequal in Connecticut 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 CONNECTICUT



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Provides refundable Earned Income Tax Credit (EITC) (credit was reduced in 2017)
- Provides comparatively large personal exemptions and credits for low- and middle-income taxpayers
- Provides a property tax credit for low- and middle-income taxpayers
- Sales tax base excludes groceries
- Requires the use of combined reporting for the corporate income tax
- Levies a state estate tax

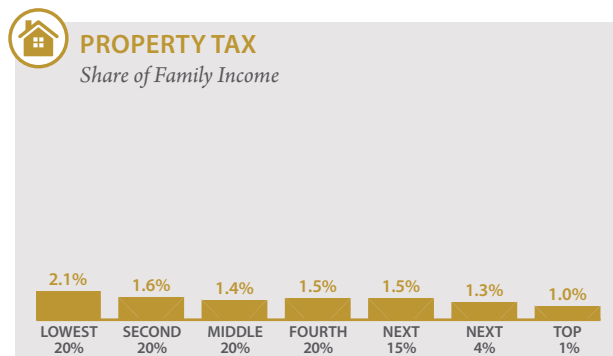
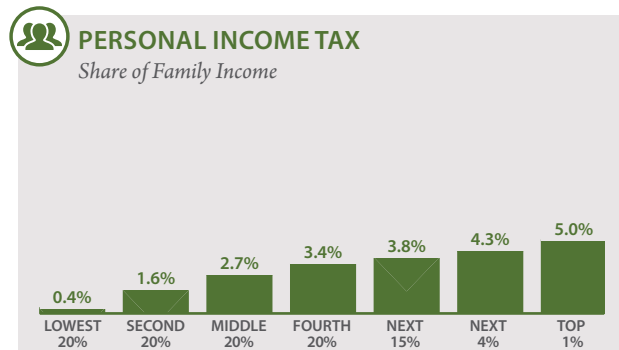
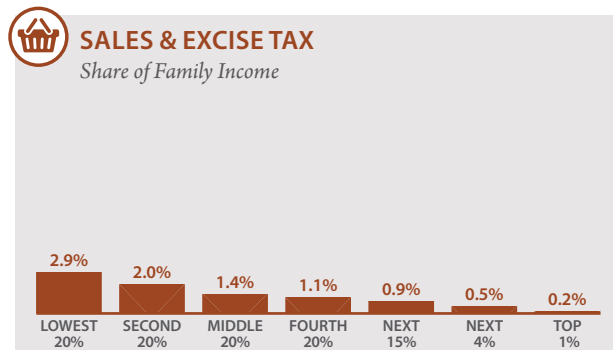
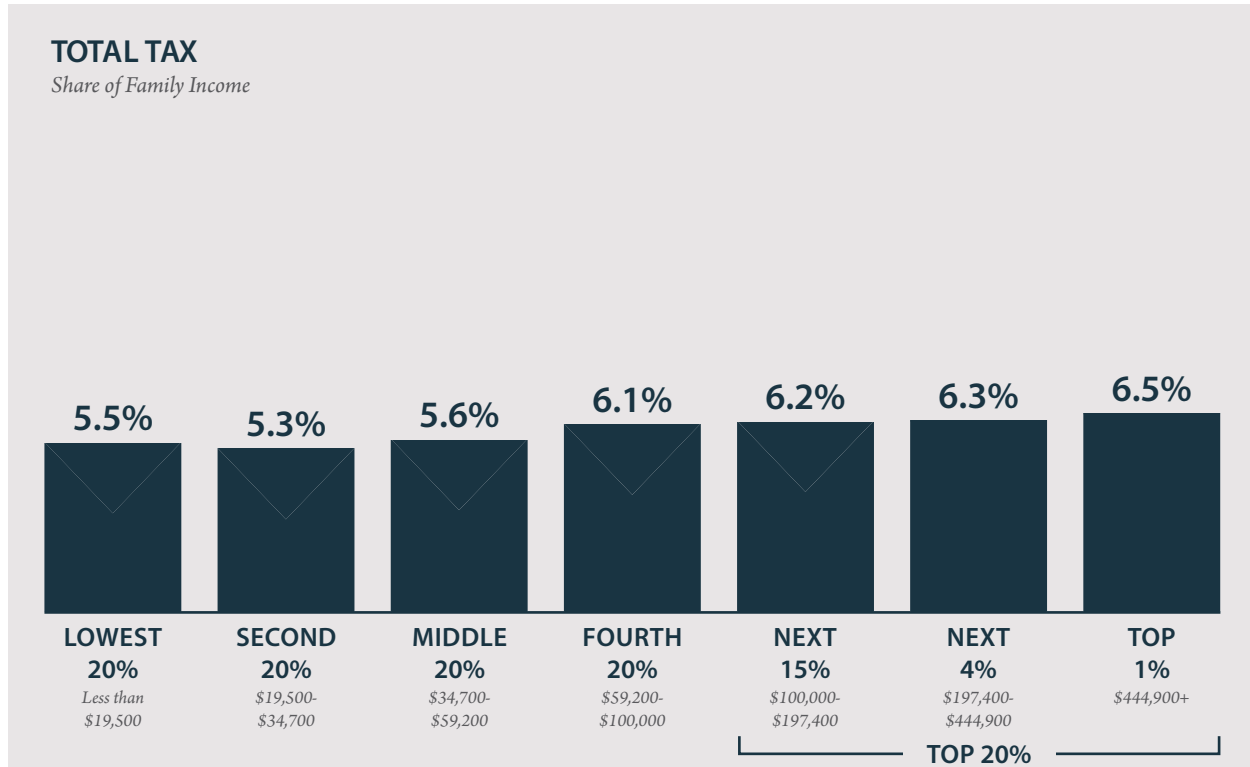


REGRESSIVE TAX CODE FEATURES

- Comparatively high reliance on property taxes
- Comparatively high cigarette tax rate
- Fails to provide a property tax "circuit breaker" credit for low-income, non-elderly taxpayers

DELAWARE

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







NOTE:

Figures show permanent law in Delaware 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.

DELAWARE 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 \$19,500	\$19,500 to \$34,700	\$34,700 to \$59,200	\$59,200 to \$100,000	\$100,000 to \$197,400	\$197,400 to \$444,900	over \$444,900
AVERAGE INCOME IN GROUP	\$10,900	\$26,000	\$46,900	\$78,200	\$135,900	\$280,900	\$1,028,700
 SALES & EXCISE TAXES	2.9%	2.0%	1.4%	1.1%	0.9%	0.5%	0.2%
General Sales—Individuals	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other Sales & Excise—Ind.	2.2%	1.5%	1.0%	0.8%	0.6%	0.3%	0.1%
Sales & Excise on Business	0.7%	0.5%	0.4%	0.3%	0.3%	0.2%	0.1%
 PROPERTY TAXES	2.1%	1.6%	1.4%	1.5%	1.5%	1.3%	1.0%
Home, Rent, Car—Individuals	2.1%	1.6%	1.4%	1.4%	1.4%	1.1%	0.4%
Other Property Taxes	0.0%	0.0%	0.0%	0.1%	0.1%	0.2%	0.7%
 INCOME TAXES	0.5%	1.7%	2.8%	3.5%	3.9%	4.4%	5.3%
Personal Income Tax	0.4%	1.6%	2.7%	3.4%	3.8%	4.3%	5.0%
Corporate Income Tax	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.3%
 TOTAL TAXES	5.5%	5.3%	5.6%	6.1%	6.2%	6.3%	6.5%

Individual figures may not sum to totals due to rounding.

ITEP TAX INEQUALITY INDEX

According to ITEP's Tax Inequality Index, **Delaware's state and local tax system does not worsen income inequality and ranks 48th on the index.** The large income gap between lower- and middle-income taxpayers, as compared to the wealthy, is somewhat narrower after state and local taxes than before. (See Appendix B for state-by-state rankings and the methodology for additional detail.)

TAX FEATURES DRIVING THE DATA IN DELAWARE



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Provides an exemption credit in place of personal exemption
- Provides a refundable Earned Income Tax Credit (EITC)
- No statewide sales tax
- Levies a state estate tax

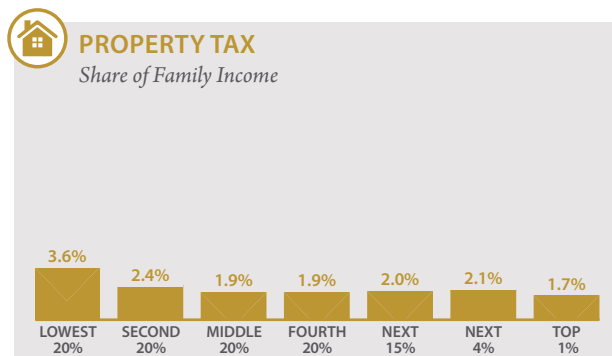
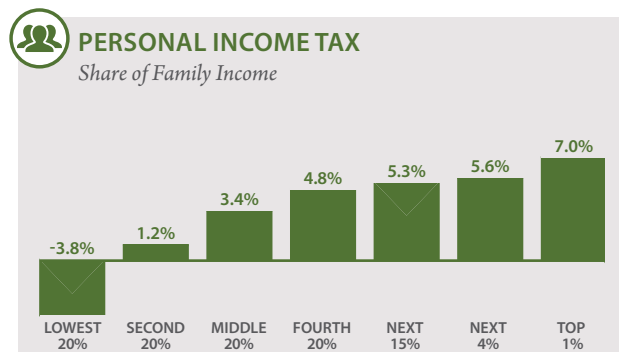
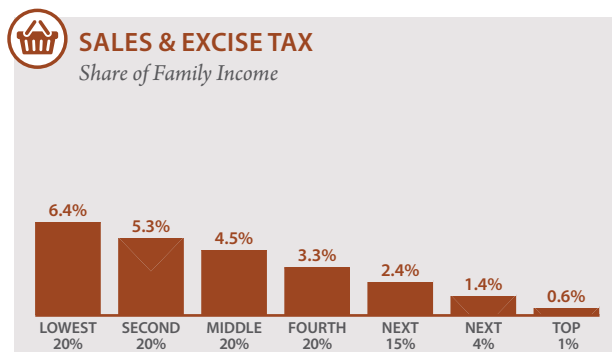
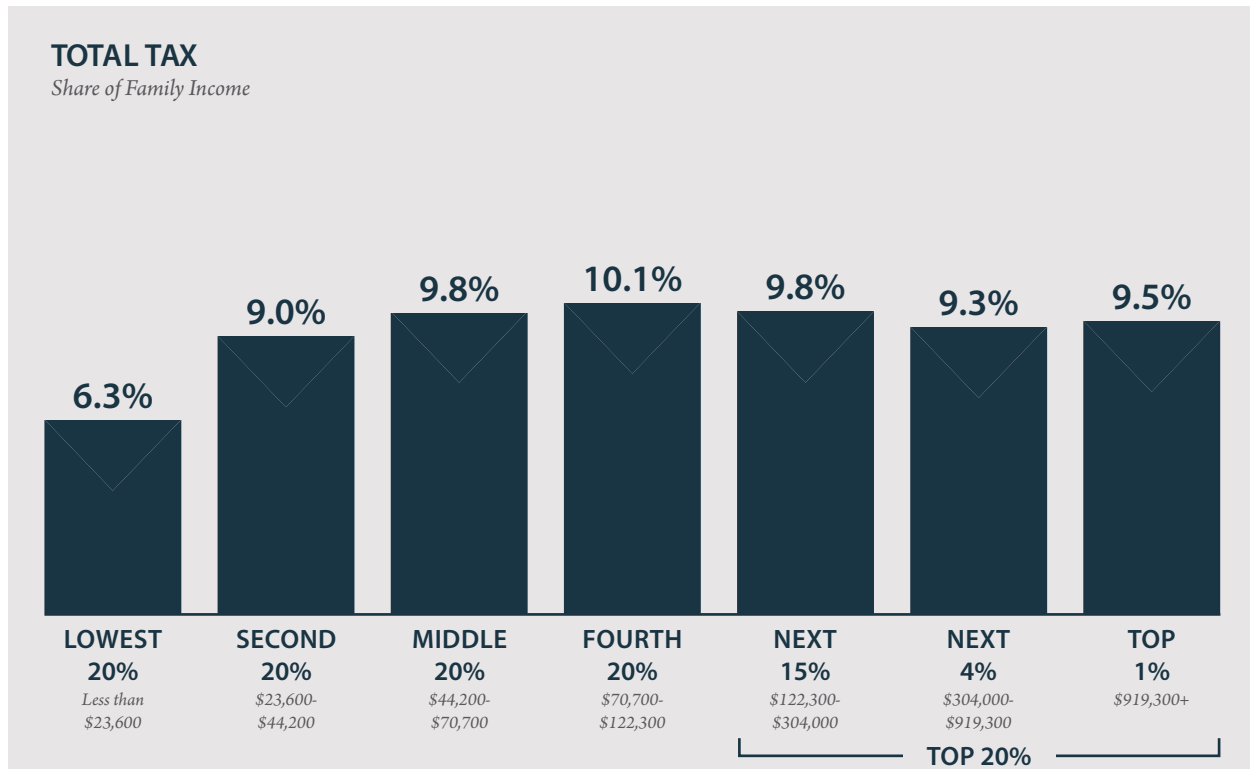


REGRESSIVE TAX CODE FEATURES

- Comparatively low EITC
- Fails to provide a property tax "circuit breaker" credit for low-income taxpayers
- Fails to use combined reporting as part of its corporate income tax

DISTRICT OF COLUMBIA

DISTRICT TAX SHARES OF FAMILY INCOME for non-elderly taxpayers







NOTE:

Figures show permanent law in the District of Columbia enacted through September 10, 2018 at 2015 income levels. Top figure represents total District 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.

DISTRICT OF COLUMBIA District 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 \$23,600	\$23,600 to \$44,200	\$44,200 to \$70,700	\$70,700 to \$122,300	\$122,300 to \$304,000	\$304,000 to \$919,300	over \$919,300
AVERAGE INCOME IN GROUP	\$12,800	\$34,000	\$55,300	\$91,400	\$186,300	\$473,800	\$2,264,800
 SALES & EXCISE TAXES	6.4%	5.3%	4.5%	3.3%	2.4%	1.4%	0.6%
General Sales—Individuals	3.1%	2.5%	2.3%	1.8%	1.4%	0.8%	0.4%
Other Sales & Excise—Ind.	0.9%	0.7%	0.5%	0.3%	0.2%	0.1%	0.0%
Sales & Excise on Business	2.4%	2.0%	1.7%	1.2%	0.8%	0.5%	0.2%
 PROPERTY TAXES	3.6%	2.4%	1.9%	1.9%	2.0%	2.1%	1.7%
Home, Rent, Car—Individuals	2.5%	1.6%	1.2%	1.4%	1.6%	1.5%	0.6%
Other Property Taxes	1.2%	0.9%	0.7%	0.5%	0.4%	0.7%	1.1%
 INCOME TAXES	-3.8%	1.3%	3.4%	4.9%	5.4%	5.7%	7.2%
Personal Income Tax	-3.8%	1.2%	3.4%	4.8%	5.3%	5.6%	7.0%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.2%
 TOTAL TAXES	6.3%	9.0%	9.8%	10.1%	9.8%	9.3%	9.5%

Individual figures may not sum to totals due to rounding.

ITEP TAX INEQUALITY INDEX

According to ITEP's Tax Inequality Index, **the District of Columbia's local tax system does not worsen income inequality and ranks 50th on the index.** The large income gap between lower- and middle-income taxpayers, as compared to the wealthy, is somewhat narrower after local taxes than before. (See Appendix B for state-by-state rankings and the methodology for additional detail.)

TAX FEATURES DRIVING THE DATA IN THE DISTRICT OF COLUMBIA



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Provides a refundable Earned Income Tax Credit (EITC) for families with children and an enhanced credit to workers without children in the home
- Limits itemized deductions for upper-income taxpayers
- Provides a refundable property tax "circuit breaker" credit for low-income and elderly taxpayers
- Sales tax base excludes groceries
- Requires the use of combined reporting for the corporate income tax
- Levies a state estate tax



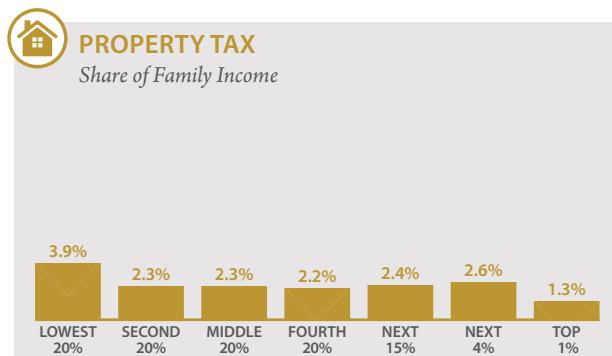
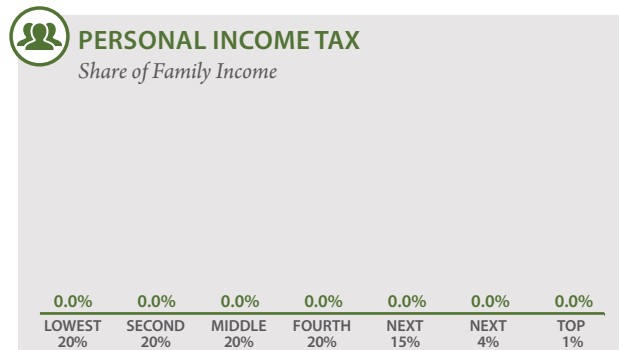
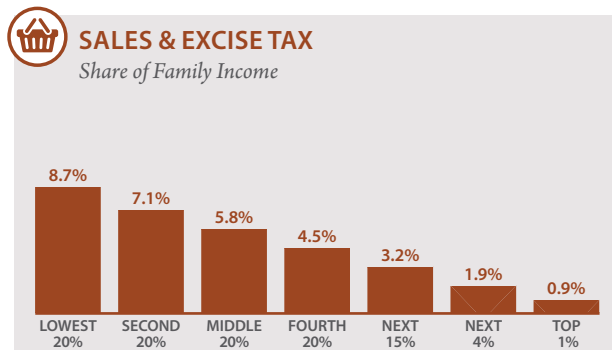
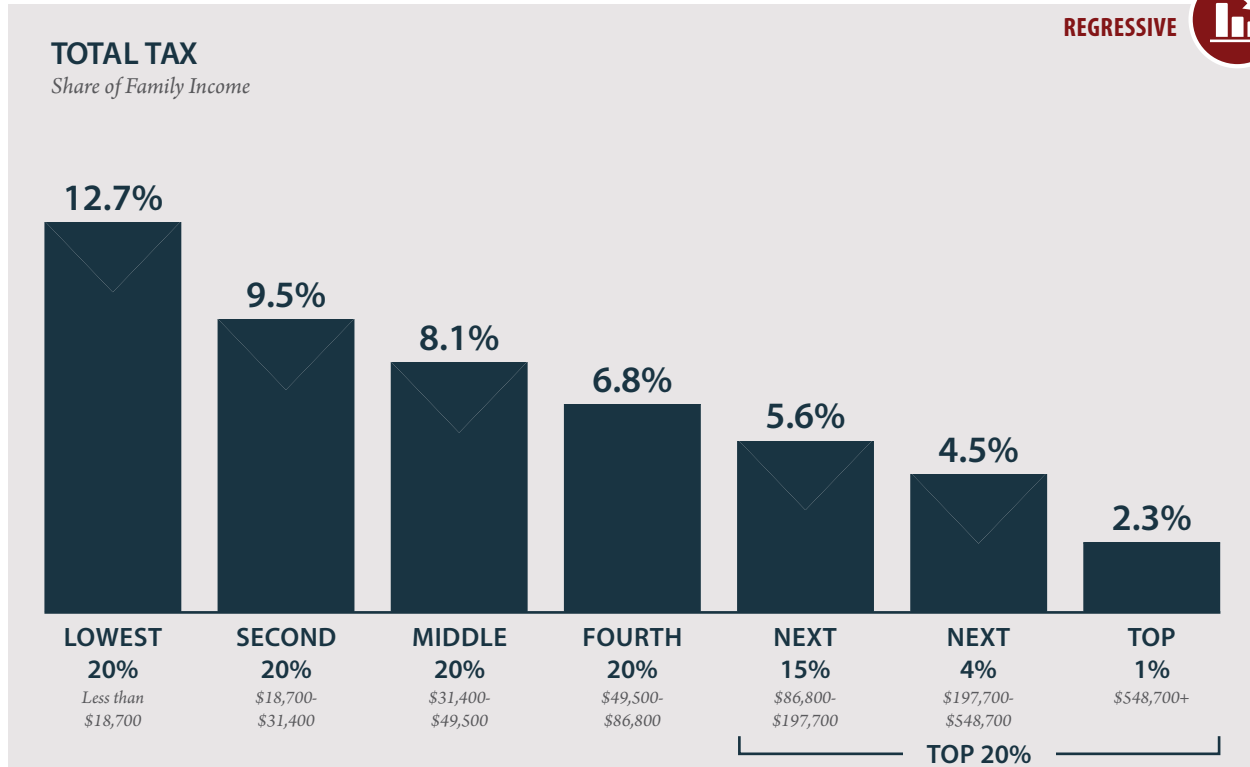
REGRESSIVE TAX CODE FEATURES

- Comparatively high cigarette tax rate



FLORIDA

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







NOTE:

Figures show permanent law in Florida 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.

FLORIDA 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 \$18,700	\$18,700 to \$31,400	\$31,400 to \$49,500	\$49,500 to \$86,800	\$86,800 to \$197,700	\$197,700 to \$548,700	over \$548,700
AVERAGE INCOME IN GROUP	\$12,500	\$25,200	\$38,800	\$65,800	\$124,200	\$309,600	\$2,340,500
 SALES & EXCISE TAXES	8.7%	7.1%	5.8%	4.5%	3.2%	1.9%	0.9%
General Sales—Individuals	3.5%	3.1%	2.7%	2.1%	1.6%	1.0%	0.5%
Other Sales & Excise—Ind.	2.3%	1.6%	1.2%	0.8%	0.5%	0.3%	0.1%
Sales & Excise on Business	2.9%	2.4%	2.0%	1.5%	1.1%	0.7%	0.4%
 PROPERTY TAXES	3.9%	2.3%	2.3%	2.2%	2.4%	2.6%	1.3%
Home, Rent, Car—Individuals	3.7%	2.1%	2.0%	2.0%	2.1%	2.0%	0.3%
Other Property Taxes	0.2%	0.2%	0.2%	0.3%	0.3%	0.6%	0.9%
 INCOME TAXES	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
Personal Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
 TOTAL TAXES	12.7%	9.5%	8.1%	6.8%	5.6%	4.5%	2.3%

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, **Florida has the 3rd most unfair state and local tax system** in the country. Incomes are more unequal in Florida 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 FLORIDA



PROGRESSIVE TAX CODE FEATURES

- Sales tax base excludes groceries

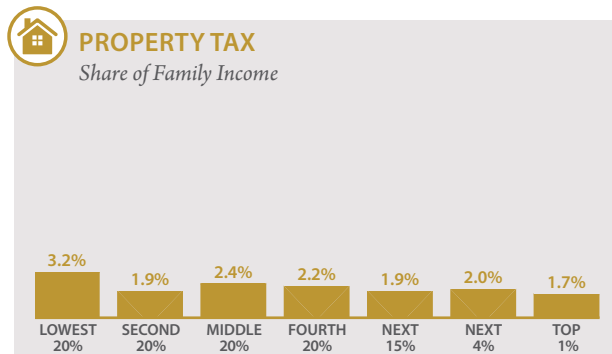
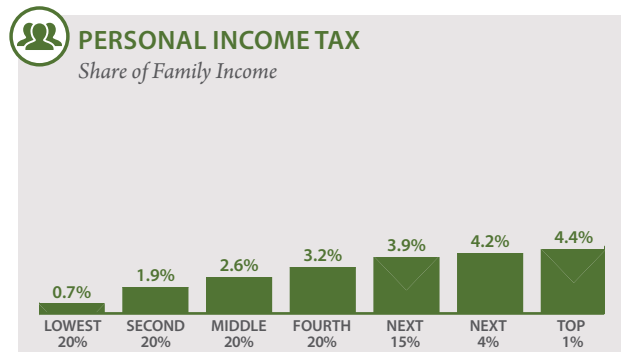
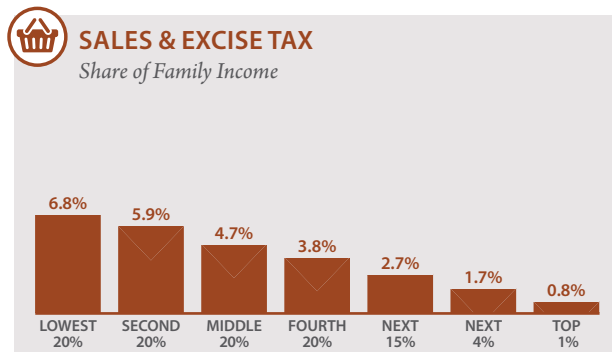
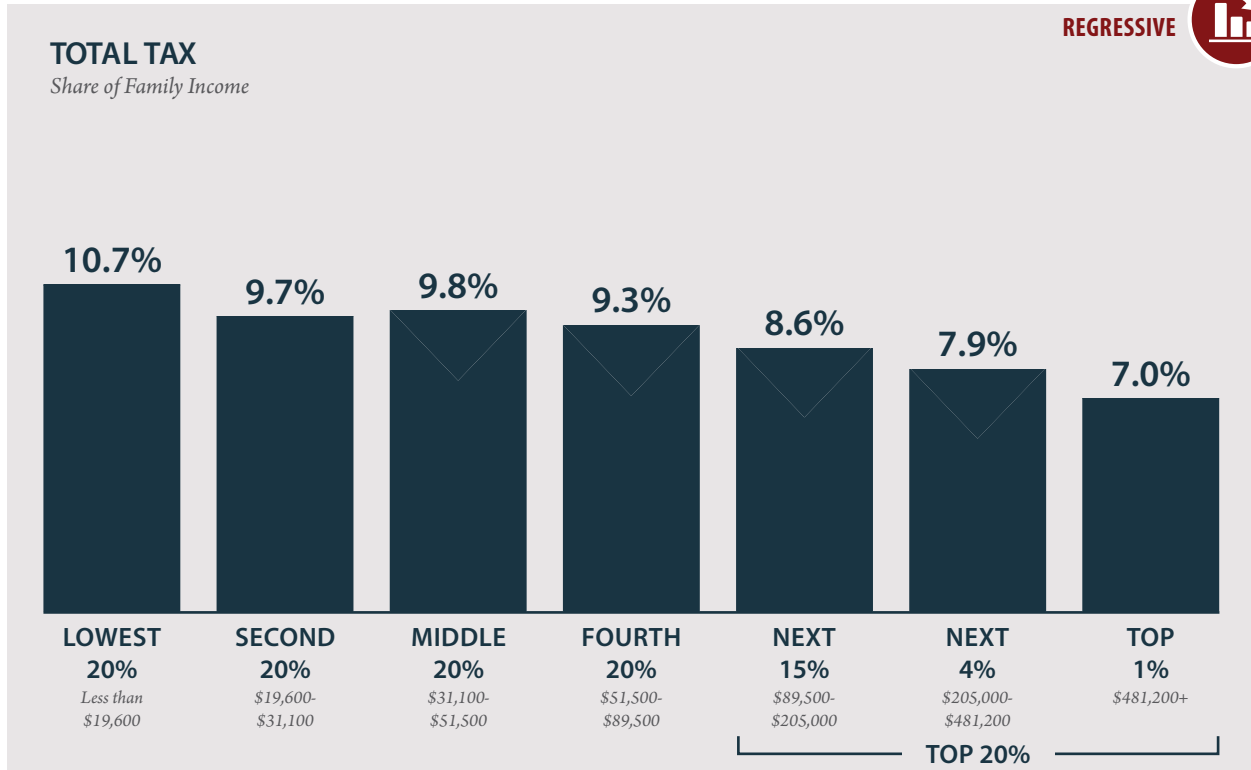


REGRESSIVE TAX CODE FEATURES

- No personal income tax
- Comparatively high reliance on sales taxes
- Fails to provide tax credits to offset impact of sales, excise, and property taxes
- Fails to use combined reporting as part of its corporate income tax
- Does not levy a tax on estates or inheritances

GEORGIA

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







NOTE:

Figures show permanent law in Georgia enacted through September 10, 2018 at 2015 income levels. This includes a top income tax rate cut to 5.75% but not the cut to 5.5% that is dependent on a revenue trigger, nor the eventual scheduled expiration of the 2018 changes that are scheduled to sunset in 2025. 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.

GEORGIA 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 \$19,600	\$19,600 to \$31,100	\$31,100 to \$51,500	\$51,500 to \$89,500	\$89,500 to \$205,000	\$205,000 to \$481,200	over \$481,200
AVERAGE INCOME IN GROUP	\$12,700	\$24,900	\$41,200	\$67,300	\$131,700	\$302,300	\$1,161,100
 SALES & EXCISE TAXES	6.8%	5.9%	4.7%	3.8%	2.7%	1.7%	0.8%
General Sales—Individuals	3.5%	3.1%	2.6%	2.2%	1.6%	1.0%	0.5%
Other Sales & Excise—Ind.	1.1%	0.9%	0.7%	0.5%	0.3%	0.2%	0.1%
Sales & Excise on Business	2.2%	1.9%	1.5%	1.1%	0.8%	0.5%	0.3%
 PROPERTY TAXES	3.2%	1.9%	2.4%	2.2%	1.9%	2.0%	1.7%
Home, Rent, Car—Individuals	3.1%	1.8%	2.4%	2.1%	1.8%	1.6%	0.5%
Other Property Taxes	0.1%	0.1%	0.0%	0.1%	0.1%	0.4%	1.2%
 INCOME TAXES	0.7%	2.0%	2.7%	3.2%	3.9%	4.3%	4.6%
Personal Income Tax	0.7%	1.9%	2.6%	3.2%	3.9%	4.2%	4.4%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
 TOTAL TAXES	10.7%	9.7%	9.8%	9.3%	8.6%	7.9%	7.0%

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, **Georgia has the 27th most unfair state and local tax system** in the country. Incomes are more unequal in Georgia 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 GEORGIA



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure; however, top rate kicks in at \$7,000 (single filers) so virtually flat
- State sales tax base excludes groceries

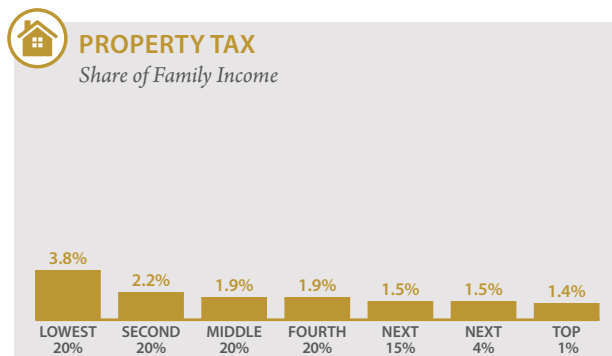
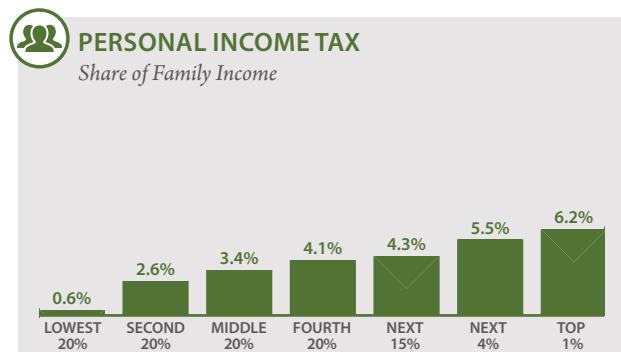
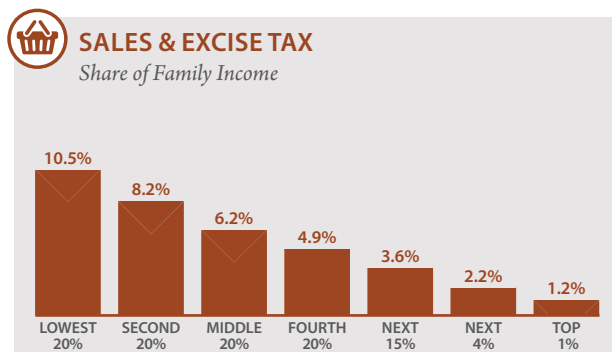
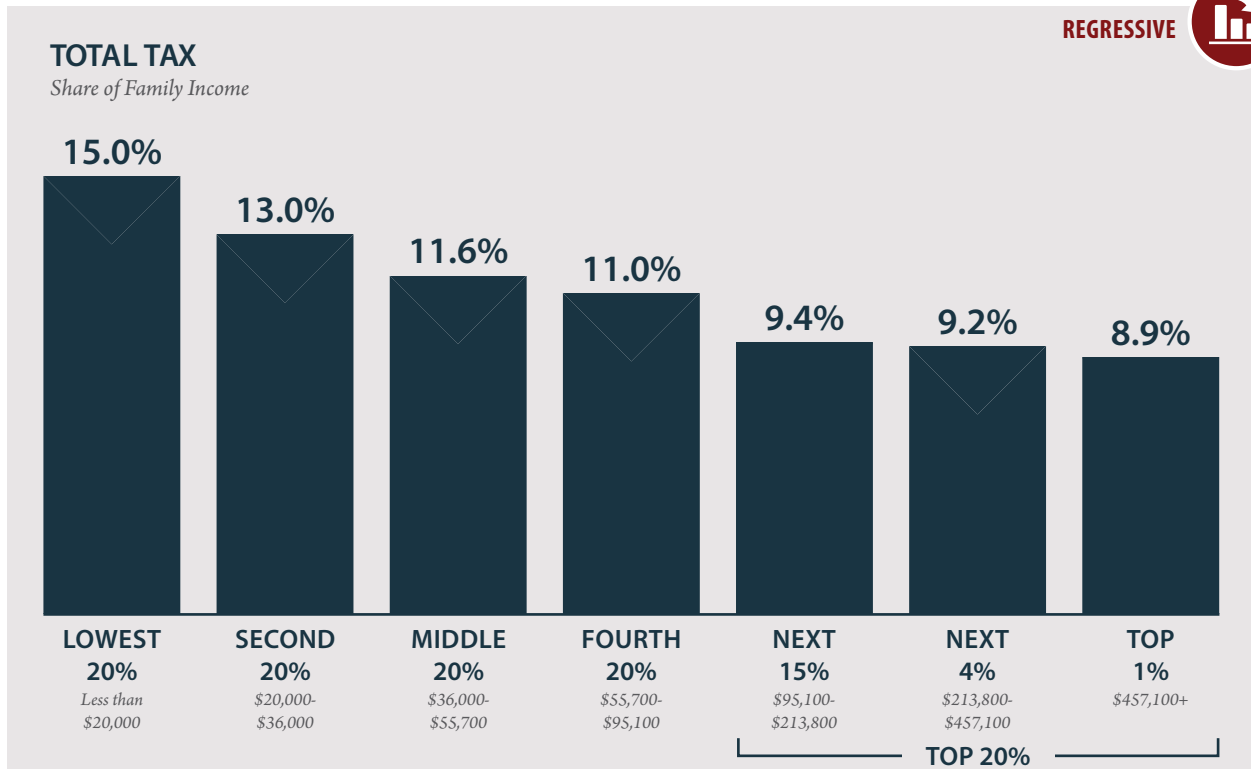


REGRESSIVE TAX CODE FEATURES

- Personal income tax rate cannot exceed 6%
- Provides an income tax deduction for state income taxes paid
- Fails to provide refundable income tax credits to offset sales, excise, and property taxes
- Local sales tax bases include groceries
- Fails to use combined reporting as part of its corporate income tax
- Does not levy a tax on estates or inheritances

HAWAII

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







NOTE:

Figures show permanent law in Hawaii enacted through September 10, 2018 at 2015 income levels, along with the state's temporary EITC that is set to expire December 31, 2022. 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.

HAWAII 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 \$20,000	\$20,000 to \$36,000	\$36,000 to \$55,700	\$55,700 to \$95,100	\$95,100 to \$213,800	\$213,800 to \$457,100	over \$457,100
AVERAGE INCOME IN GROUP	\$10,200	\$26,700	\$45,000	\$72,500	\$134,500	\$299,700	\$984,200
 SALES & EXCISE TAXES	10.5%	8.2%	6.2%	4.9%	3.6%	2.2%	1.2%
General Sales—Individuals	4.7%	3.8%	2.9%	2.3%	1.6%	1.0%	0.5%
Other Sales & Excise—Ind.	2.1%	1.3%	0.9%	0.7%	0.5%	0.2%	0.1%
Sales & Excise on Business	3.8%	3.1%	2.4%	1.9%	1.5%	0.9%	0.6%
 PROPERTY TAXES	3.8%	2.2%	1.9%	1.9%	1.5%	1.5%	1.4%
Home, Rent, Car—Individuals	3.8%	2.1%	1.9%	1.8%	1.3%	1.0%	0.4%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.2%	0.5%	1.0%
 INCOME TAXES	0.6%	2.6%	3.4%	4.2%	4.3%	5.5%	6.3%
Personal Income Tax	0.6%	2.6%	3.4%	4.1%	4.3%	5.5%	6.2%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
 TOTAL TAXES	15.0%	13.0%	11.6%	11.0%	9.4%	9.2%	8.9%

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, **Hawaii has the 15th most unfair state and local tax system** in the country. Incomes are more unequal in Hawaii 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 HAWAII



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Limits itemized deductions for upper-income taxpayers
- Personal exemption phases out for upper-income taxpayers
- Provides an Earned Income Tax Credit (EITC)
- Provides refundable income tax credits to reduce impact of sales, excise, and property taxes
- Requires the use of combined reporting for the corporate income tax
- Levies a state estate tax

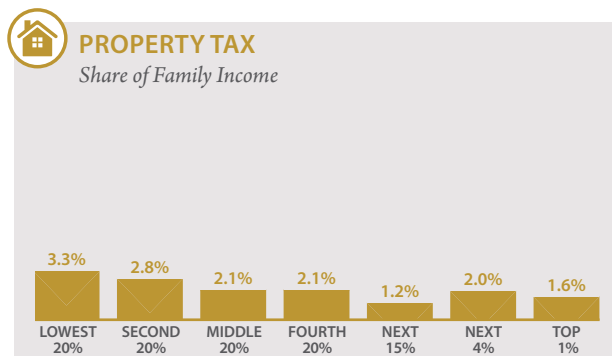
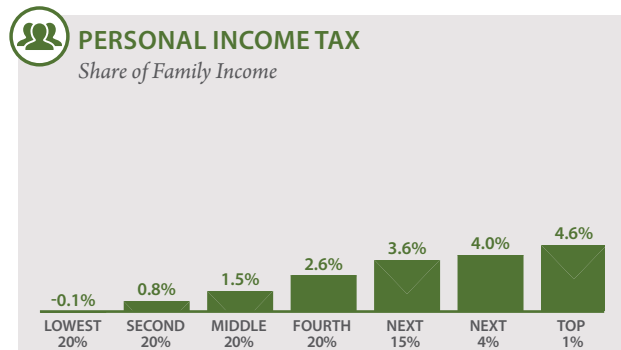
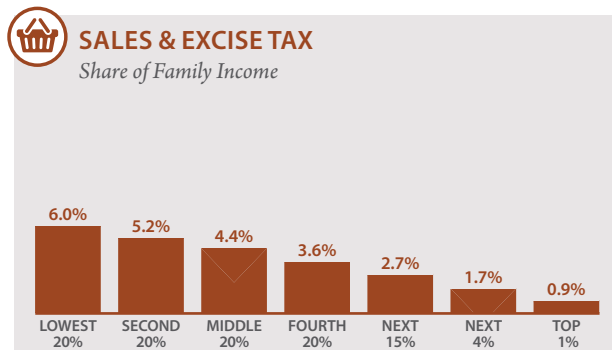
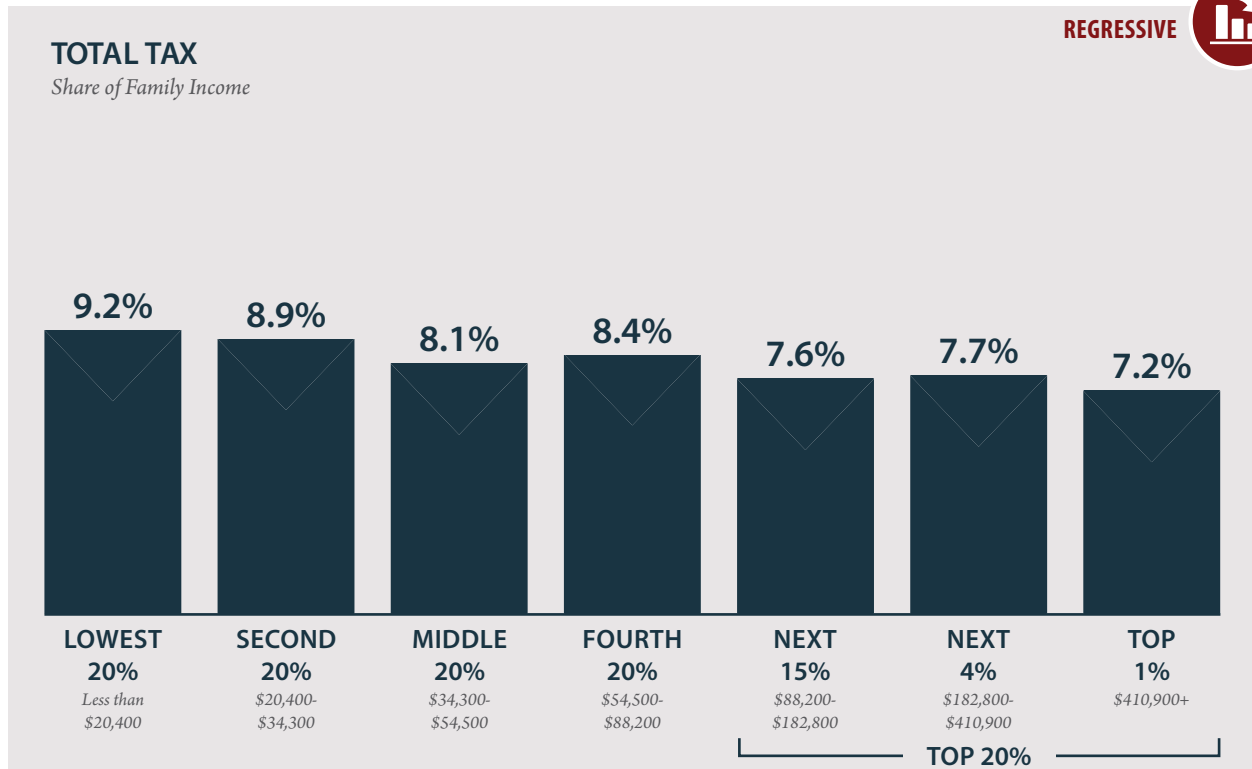


REGRESSIVE TAX CODE FEATURES

- EITC is temporary and non-refundable
- Provides preferential income tax rates for income from capital gains
- Comparatively high reliance on sales and excise taxes
- State and local sales tax bases include groceries
- Provides a partial income tax deduction for state income taxes paid
- Comparatively high cigarette tax rate

IDAHO

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







NOTE:

Figures show permanent law in Idaho 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.

IDAHO 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 \$20,400	\$20,400 to \$34,300	\$34,300 to \$54,500	\$54,500 to \$88,200	\$88,200 to \$182,800	\$182,800 to \$410,900	over \$410,900
AVERAGE INCOME IN GROUP	\$11,300	\$27,500	\$43,900	\$71,500	\$120,800	\$258,800	\$1,037,500
 SALES & EXCISE TAXES	6.0%	5.2%	4.4%	3.6%	2.7%	1.7%	0.9%
General Sales—Individuals	3.6%	3.2%	2.7%	2.4%	1.8%	1.1%	0.6%
Other Sales & Excise—Ind.	1.0%	0.8%	0.6%	0.4%	0.3%	0.2%	0.1%
Sales & Excise on Business	1.5%	1.3%	1.0%	0.8%	0.6%	0.4%	0.2%
 PROPERTY TAXES	3.3%	2.8%	2.1%	2.1%	1.2%	2.0%	1.6%
Home, Rent, Car—Individuals	3.3%	2.8%	2.0%	1.9%	1.1%	1.5%	0.4%
Other Property Taxes	0.0%	0.1%	0.1%	0.2%	0.1%	0.5%	1.1%
 INCOME TAXES	-0.1%	0.8%	1.6%	2.6%	3.7%	4.1%	4.8%
Personal Income Tax	-0.1%	0.8%	1.5%	2.6%	3.6%	4.0%	4.6%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
 TOTAL TAXES	9.2%	8.9%	8.1%	8.4%	7.6%	7.7%	7.2%

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, **Idaho has the 38th most unfair state and local tax system** in the country. Incomes are more unequal in Idaho 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 IDAHO



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Provides a refundable income tax credit to offset the impact of its sales tax on groceries
- Provides a property tax homestead exemption
- Requires the use of combined reporting for the corporate income tax



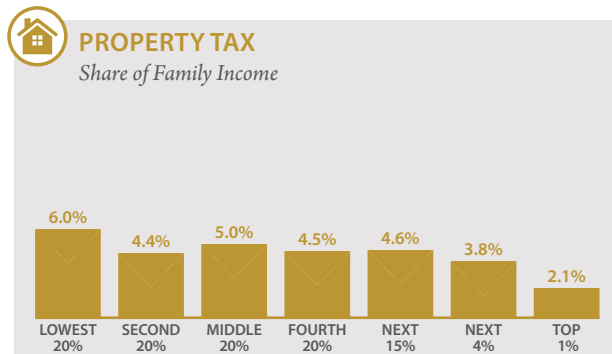
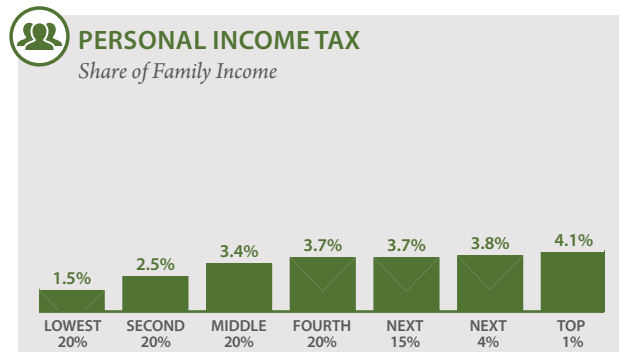
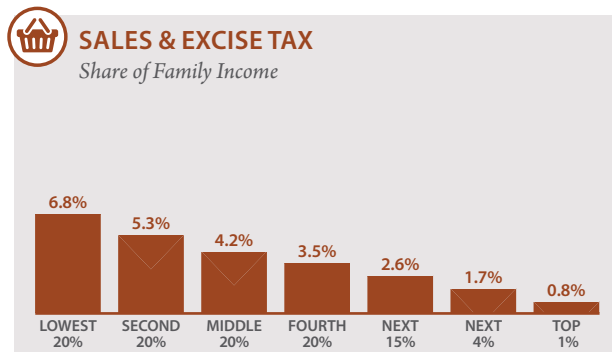
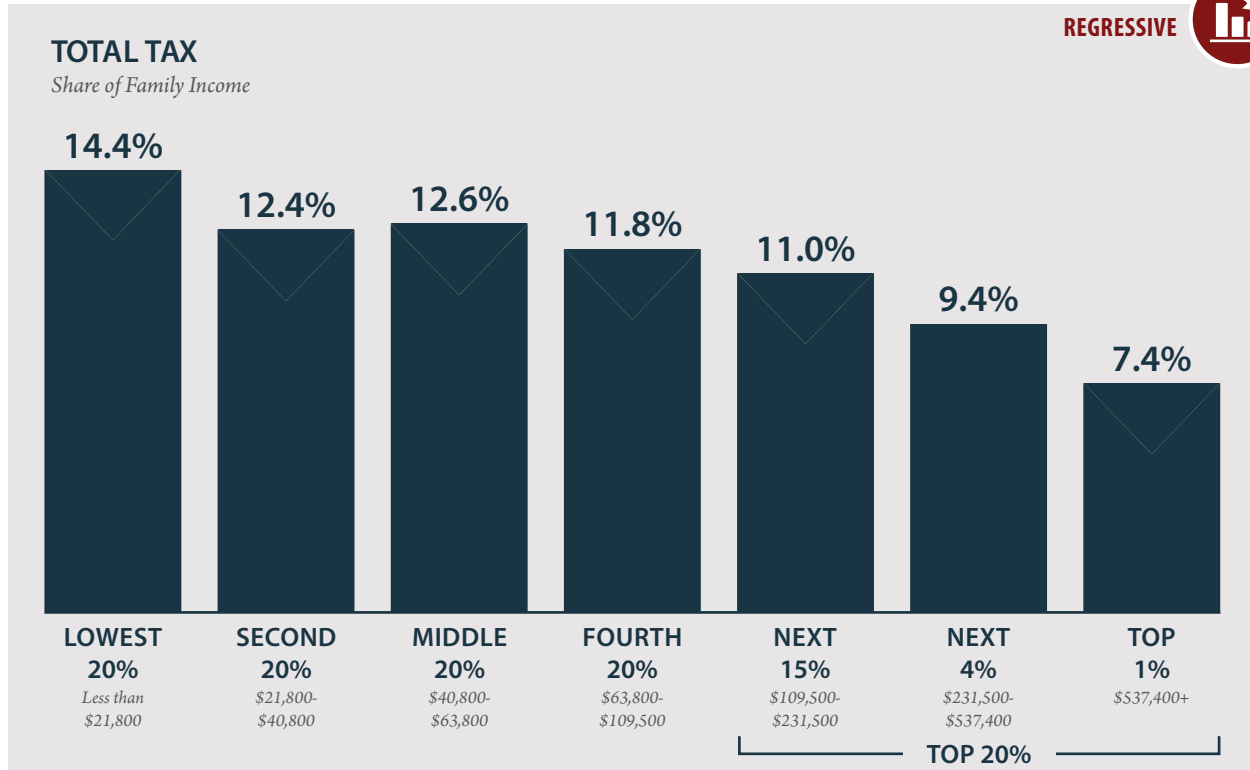
REGRESSIVE TAX CODE FEATURES

- State and local sales tax bases include groceries
- Fails to provide a refundable Earned Income Tax Credit (EITC)
- Fails to provide a property tax "circuit breaker" credit for low-income, non-elderly taxpayers
- Does not levy a tax on estates or inheritances



ILLINOIS

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







NOTE:

Figures show permanent law in Illinois 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.

ILLINOIS 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 \$21,800	\$21,800 to \$40,800	\$40,800 to \$63,800	\$63,800 to \$109,500	\$109,500 to \$231,500	\$231,500 to \$537,400	over \$537,400
AVERAGE INCOME IN GROUP	\$12,400	\$30,700	\$51,700	\$84,000	\$150,800	\$343,000	\$1,704,500
 SALES & EXCISE TAXES	6.8%	5.3%	4.2%	3.5%	2.6%	1.7%	0.8%
General Sales—Individuals	3.4%	2.9%	2.5%	2.1%	1.6%	1.1%	0.5%
Other Sales & Excise—Ind.	1.8%	1.1%	0.7%	0.5%	0.4%	0.2%	0.1%
Sales & Excise on Business	1.7%	1.3%	1.0%	0.8%	0.6%	0.4%	0.2%
 PROPERTY TAXES	6.0%	4.4%	5.0%	4.5%	4.6%	3.8%	2.1%
Home, Rent, Car—Individuals	5.8%	4.2%	4.7%	4.2%	4.3%	3.2%	0.6%
Other Property Taxes	0.2%	0.2%	0.2%	0.3%	0.3%	0.6%	1.5%
 INCOME TAXES	1.5%	2.6%	3.5%	3.8%	3.8%	4.0%	4.6%
Personal Income Tax	1.5%	2.5%	3.4%	3.7%	3.7%	3.8%	4.1%
Corporate Income Tax	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.4%
 TOTAL TAXES	14.4%	12.4%	12.6%	11.8%	11.0%	9.4%	7.4%

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, **Illinois has the 8th most unfair state and local tax system** in the country. Incomes are more unequal in Illinois 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 ILLINOIS



PROGRESSIVE TAX CODE FEATURES

- Provides a refundable Earned Income Tax Credit (EITC)
- Provides a non-refundable property tax credit
- Personal exemption is targeted to low- and middle-income taxpayers
- Requires the use of combined reporting for the corporate income tax
- Levies a state estate tax

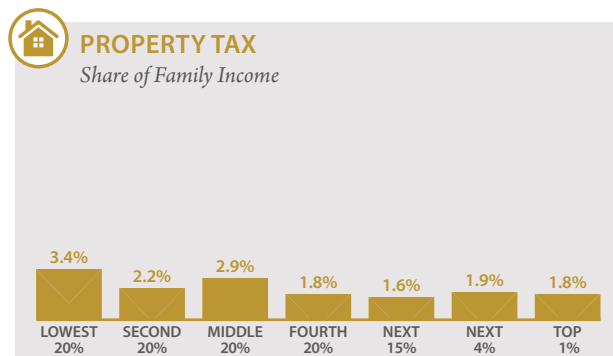
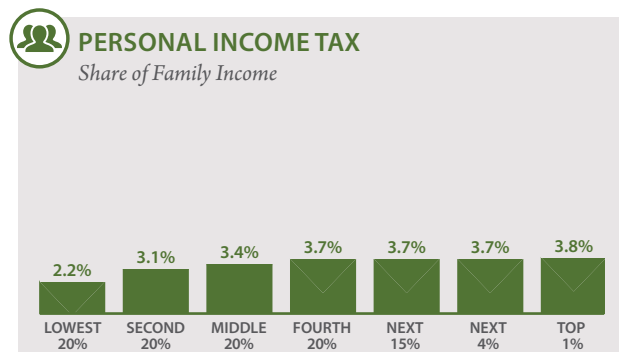
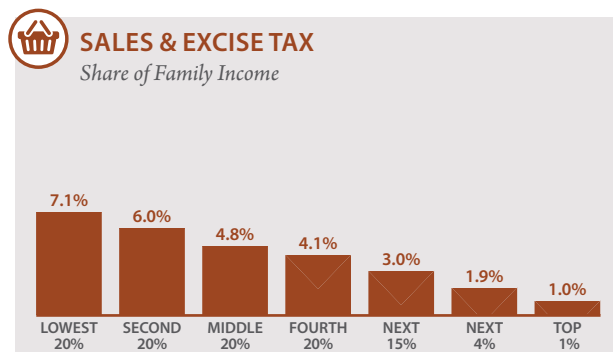
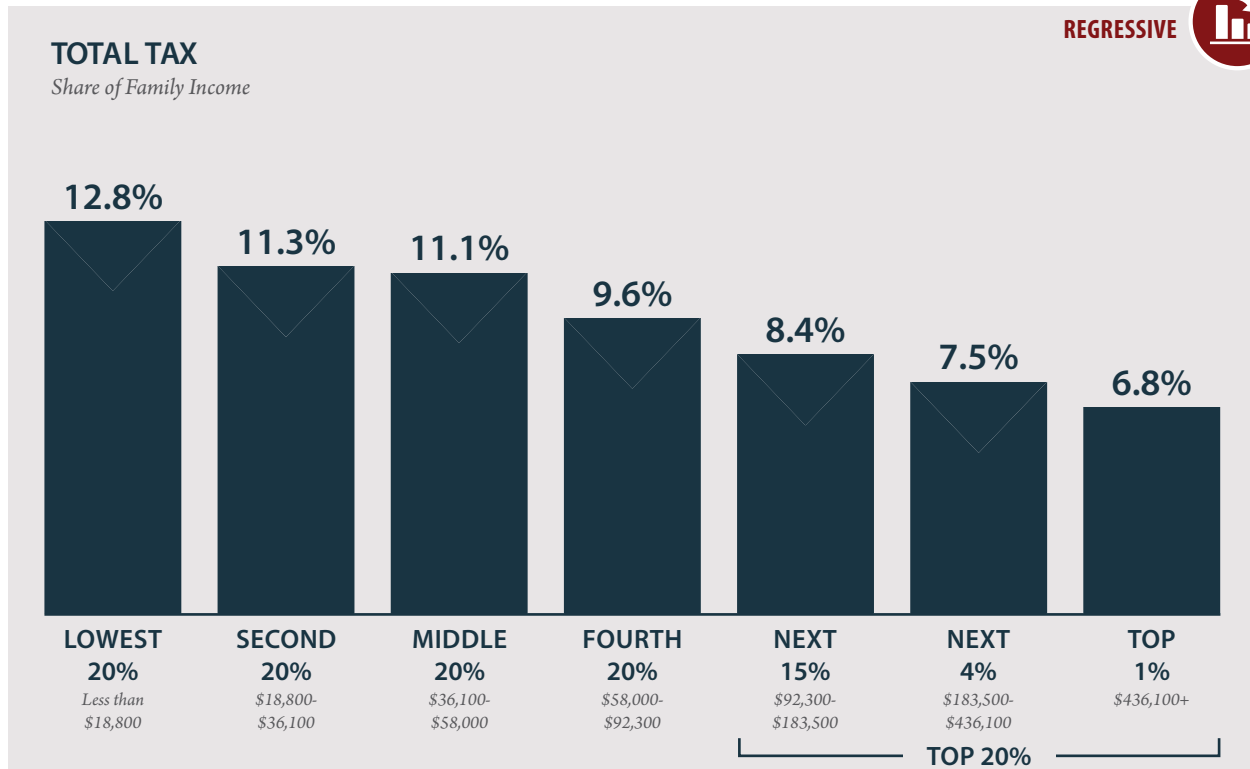


REGRESSIVE TAX CODE FEATURES

- Personal income tax uses a flat rate
- Comparatively low-income tax exemptions
- All retirement income is exempted from the personal income tax
- State sales tax base includes groceries, though taxed at a lower rate
- Local sales tax bases include groceries
- Fails to provide a property tax "circuit breaker" credit for low-income taxpayers

INDIANA

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







NOTE:

Figures show permanent law in Indiana enacted through September 10, 2018 at 2015 income levels. Corporate income and financial institutions tax rates reflect tax year 2018 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.

INDIANA 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 \$18,800	\$18,800 to \$36,100	\$36,100 to \$58,000	\$58,000 to \$92,300	\$92,300 to \$183,500	\$183,500 to \$436,100	over \$436,100
AVERAGE INCOME IN GROUP	\$11,400	\$27,800	\$46,700	\$73,700	\$125,500	\$267,000	\$1,009,500
 SALES & EXCISE TAXES	7.1%	6.0%	4.8%	4.1%	3.0%	1.9%	1.0%
General Sales—Individuals	4.0%	3.6%	3.0%	2.6%	1.9%	1.2%	0.6%
Other Sales & Excise—Ind.	1.5%	1.1%	0.8%	0.6%	0.4%	0.2%	0.1%
Sales & Excise on Business	1.6%	1.3%	1.1%	0.9%	0.7%	0.4%	0.3%
 PROPERTY TAXES	3.4%	2.2%	2.9%	1.8%	1.6%	1.9%	1.8%
Home, Rent, Car—Individuals	3.1%	2.0%	2.6%	1.5%	1.3%	1.4%	0.7%
Other Property Taxes	0.3%	0.2%	0.3%	0.3%	0.3%	0.6%	1.1%
 INCOME TAXES	2.3%	3.1%	3.5%	3.7%	3.8%	3.7%	3.9%
Personal Income Tax	2.2%	3.1%	3.4%	3.7%	3.7%	3.7%	3.8%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
 TOTAL TAXES	12.8%	11.3%	11.1%	9.6%	8.4%	7.5%	6.8%

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, **Indiana has the 12th most unfair state and local tax system** in the country. Incomes are more unequal in Indiana 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 INDIANA



PROGRESSIVE TAX CODE FEATURES

- Provides a refundable Earned Income Tax Credit (EITC)
- Sales tax base excludes groceries

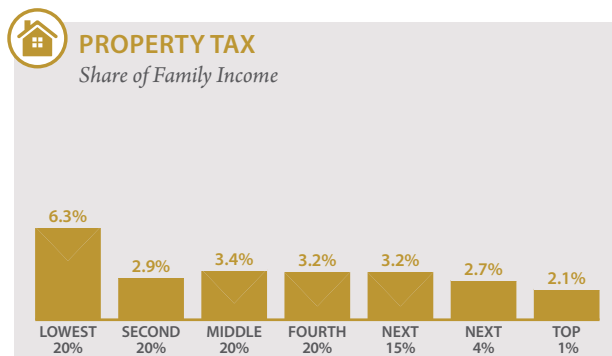
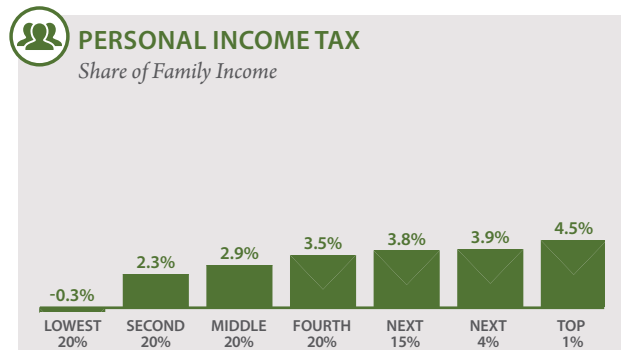
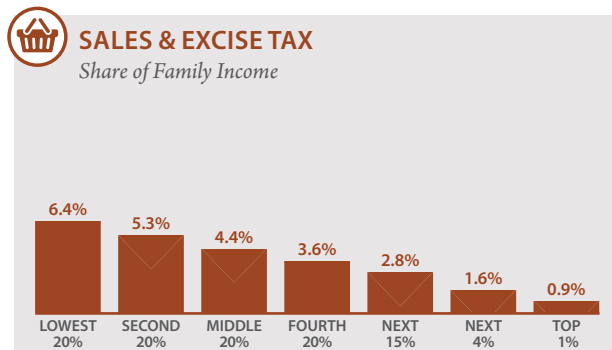
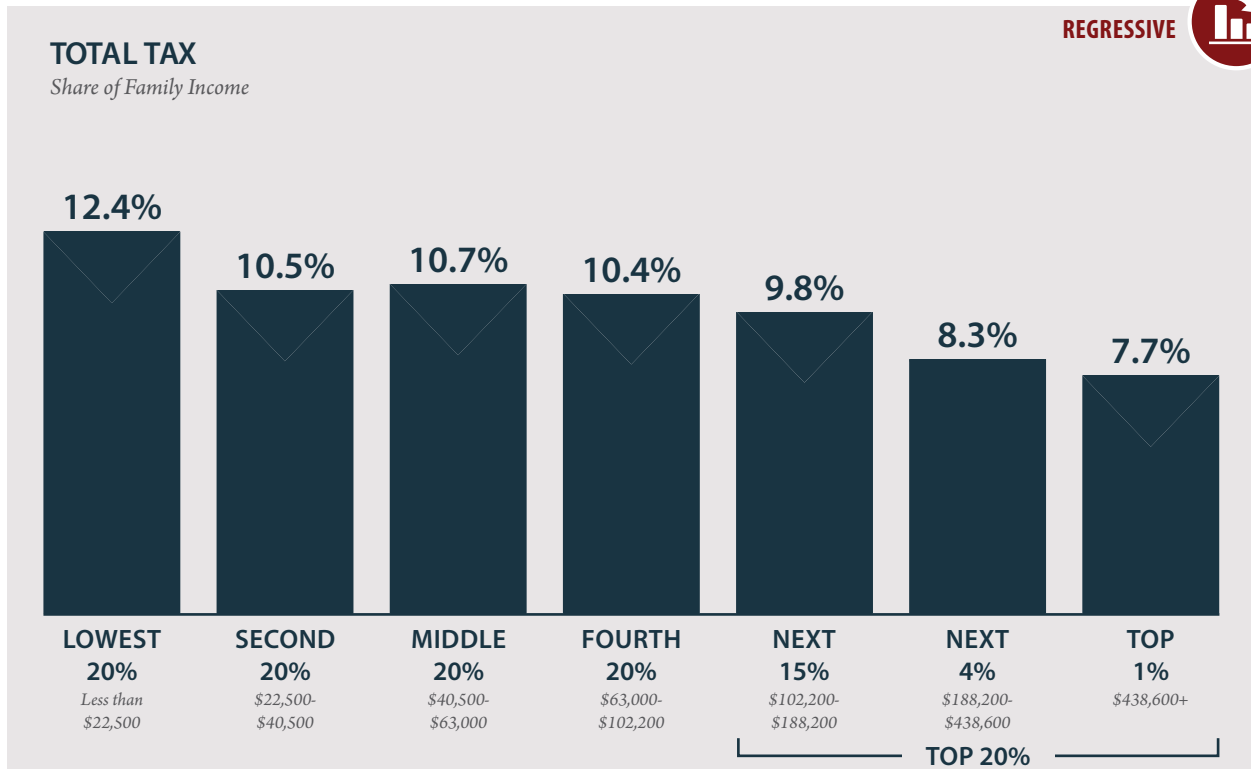


REGRESSIVE TAX CODE FEATURES

- Personal income tax uses a flat rate
- Comparatively low-income tax exemptions
- EITC is not coupled to enhancements in the federal credit for families with 3+ kids and married filers
- Fails to provide a property tax "circuit breaker" credit for low-income taxpayers
- Fails to use combined reporting as part of its corporate income tax
- Does not levy a tax on estates or inheritances

IOWA

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







NOTE:

Figures show permanent law in Iowa enacted through September 10, 2018 at 2015 income levels, which includes all rate cuts and deductions changes enacted in 2018 and phasing in through 2021 that are not subject to a revenue trigger. 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.

IOWA State and Local Taxes (cont.)

TOTAL TAX

Share of Family Income

INCOME GROUP	LOWEST 20%	SECOND 20%	MIDDLE 20%	FOURTH 20%	TOP 20%		
					NEXT 15%	NEXT 4%	TOP 1%
INCOME RANGE	Less than \$22,500	\$22,500 to \$40,500	\$40,500 to \$63,000	\$63,000 to \$102,200	\$102,200 to \$188,200	\$188,200 to \$438,600	over \$438,600
AVERAGE INCOME IN GROUP	\$12,000	\$33,300	\$50,800	\$80,800	\$130,700	\$261,900	\$960,000
 SALES & EXCISE TAXES	6.4%	5.3%	4.4%	3.6%	2.8%	1.6%	0.9%
General Sales—Individuals	3.4%	3.1%	2.7%	2.3%	1.8%	1.1%	0.6%
Other Sales & Excise—Ind.	1.4%	0.9%	0.7%	0.5%	0.4%	0.2%	0.1%
Sales & Excise on Business	1.6%	1.4%	1.1%	0.9%	0.6%	0.4%	0.2%
 PROPERTY TAXES	6.3%	2.9%	3.4%	3.2%	3.2%	2.7%	2.1%
Home, Rent, Car—Individuals	6.1%	2.6%	3.1%	2.9%	2.9%	2.1%	0.6%
Other Property Taxes	0.2%	0.2%	0.2%	0.3%	0.3%	0.6%	1.5%
 INCOME TAXES	-0.3%	2.3%	2.9%	3.5%	3.8%	4.0%	4.7%
Personal Income Tax	-0.3%	2.3%	2.9%	3.5%	3.8%	3.9%	4.5%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
 TOTAL TAXES	12.4%	10.5%	10.7%	10.4%	9.8%	8.3%	7.7%

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, **Iowa has the 21st most unfair state and local tax system** in the country. Incomes are more unequal in Iowa 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 IOWA



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Provides a refundable Earned Income Tax Credit (EITC)
- Provides a refundable dependent care tax credit
- Sales tax base excludes groceries
- Levies a state inheritance tax

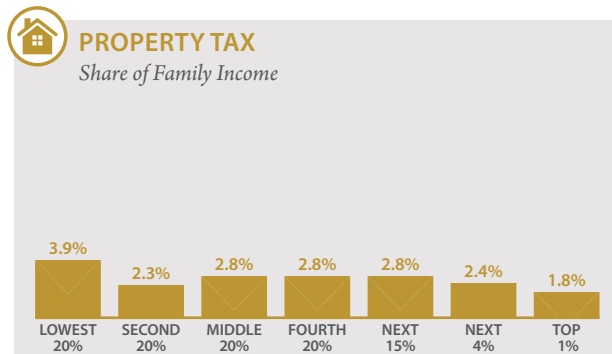
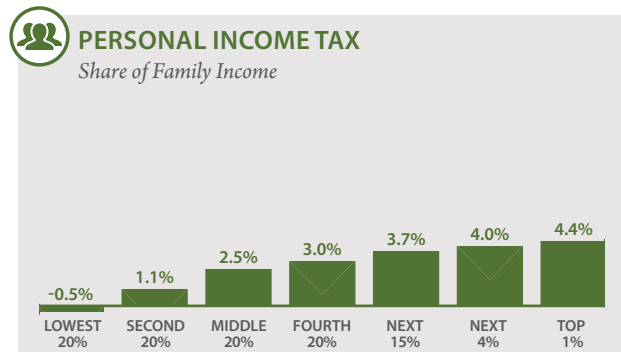
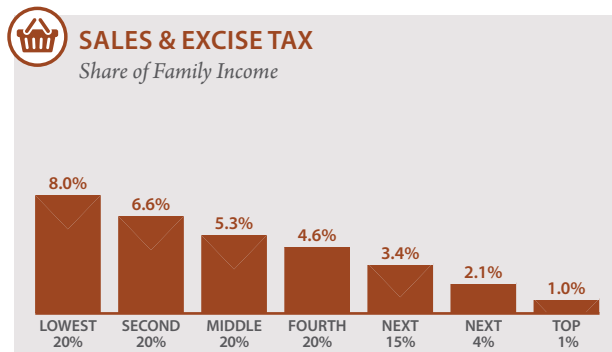
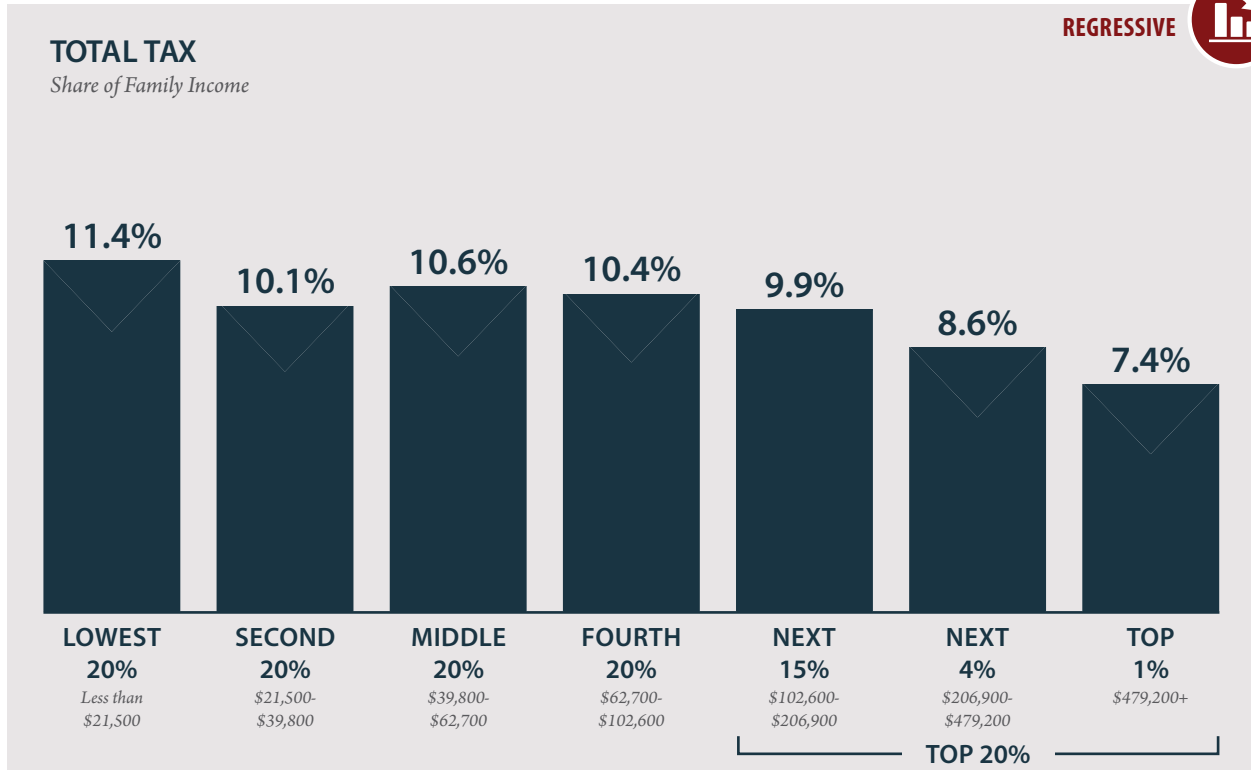


REGRESSIVE TAX CODE FEATURES

- Provides an income tax deduction for federal income taxes paid
- 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
- Personal income tax will be reduced and flattened if revenue triggers are met
- Allows income tax deduction for pass-through business income

KANSAS

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







NOTE:

Figures show permanent law in Kansas enacted through September 10, 2018 at 2015 income levels. Allowable itemized deductions and the child care expense credit reflect fully phased-in levels (tax year 2020). 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.

KANSAS 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 \$21,500	\$21,500 to \$39,800	\$39,800 to \$62,700	\$62,700 to \$102,600	\$102,600 to \$206,900	\$206,900 to \$479,200	over \$479,200
AVERAGE INCOME IN GROUP	\$12,000	\$31,600	\$50,700	\$81,600	\$138,000	\$301,300	\$1,289,800
 SALES & EXCISE TAXES	8.0%	6.6%	5.3%	4.6%	3.4%	2.1%	1.0%
General Sales—Individuals	4.7%	4.0%	3.3%	3.0%	2.2%	1.4%	0.7%
Other Sales & Excise—Ind.	1.2%	0.8%	0.6%	0.5%	0.3%	0.2%	0.0%
Sales & Excise on Business	2.2%	1.7%	1.4%	1.1%	0.8%	0.5%	0.3%
 PROPERTY TAXES	3.9%	2.3%	2.8%	2.8%	2.8%	2.4%	1.8%
Home, Rent, Car—Individuals	3.9%	2.2%	2.6%	2.7%	2.5%	2.0%	0.5%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.3%	0.5%	1.3%
 INCOME TAXES	-0.5%	1.2%	2.5%	3.0%	3.7%	4.1%	4.6%
Personal Income Tax	-0.5%	1.1%	2.5%	3.0%	3.7%	4.0%	4.4%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.2%
 TOTAL TAXES	11.4%	10.1%	10.6%	10.4%	9.9%	8.6%	7.4%

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, **Kansas has the 23rd most unfair state and local tax system** in the country. Incomes are more unequal in Kansas 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 KANSAS



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Provides a refundable Earned Income Tax Credit (EITC)
- Requires the use of combined reporting for the corporate income tax

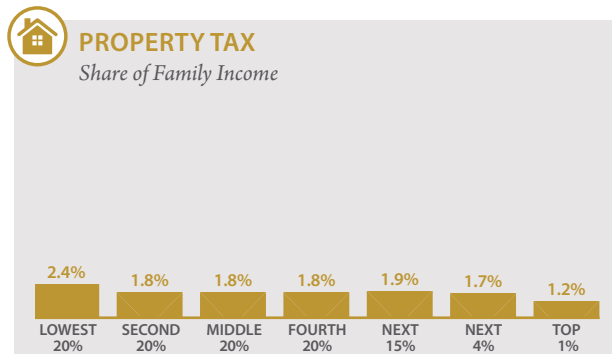
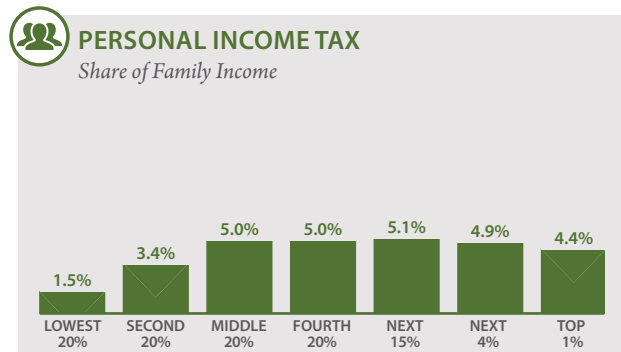
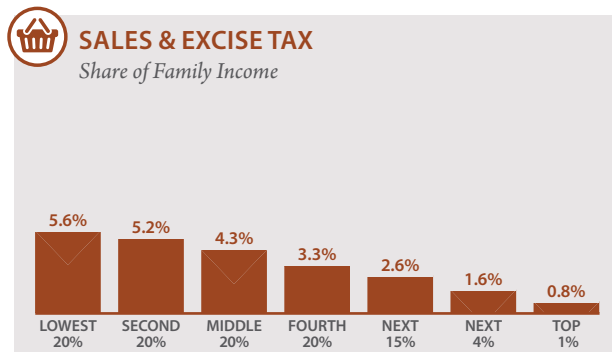
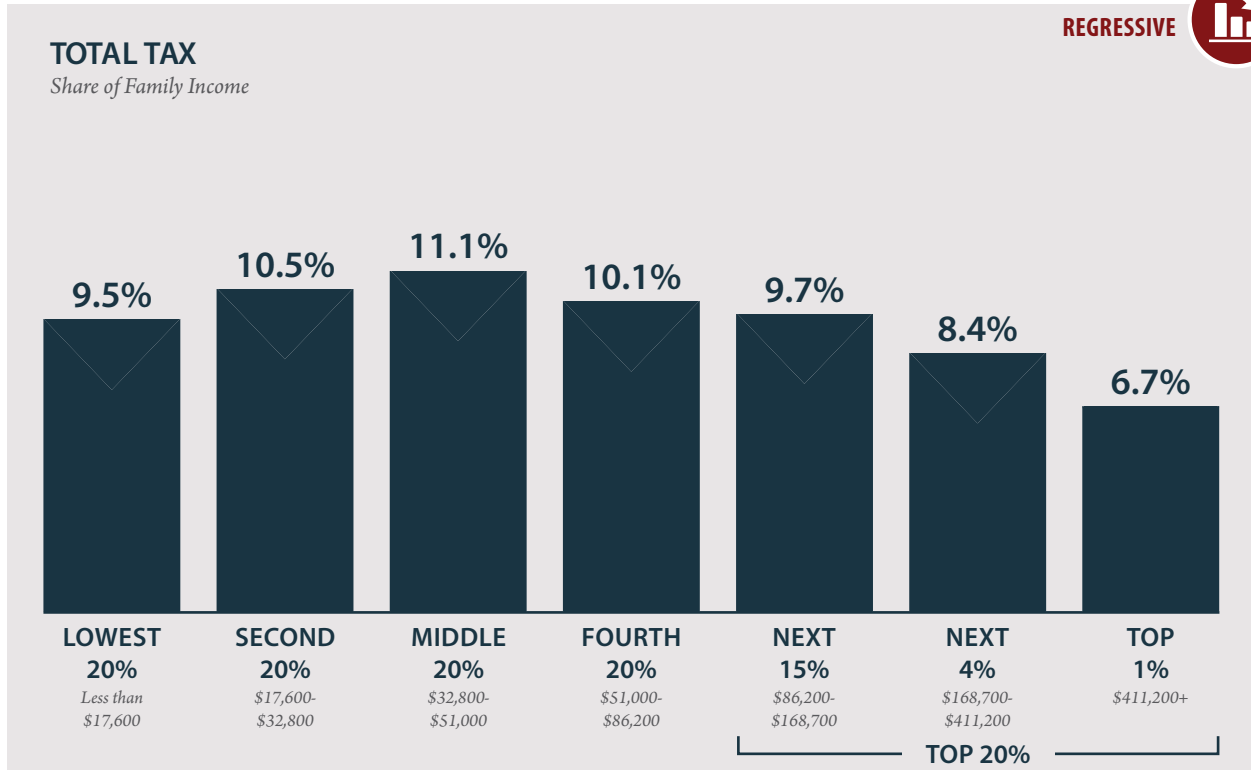


REGRESSIVE TAX CODE FEATURES

- State and local sales tax bases include groceries
- Fails to provide a refundable credit to offset sales tax on groceries
- Fails to provide a property tax "circuit breaker" credit for low-income, non-elderly renters and homeowners without dependent children
- Does not levy a tax on estates or inheritances

KENTUCKY

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







NOTE:

Figures show permanent law in Kentucky 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.

KENTUCKY 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 \$17,600	\$17,600 to \$32,800	\$32,800 to \$51,000	\$51,000 to \$86,200	\$86,200 to \$168,700	\$168,700 to \$411,200	over \$411,200
AVERAGE INCOME IN GROUP	\$10,000	\$24,700	\$40,400	\$66,300	\$115,400	\$237,900	\$935,400
 SALES & EXCISE TAXES	5.6%	5.2%	4.3%	3.3%	2.6%	1.6%	0.8%
General Sales—Individuals	2.4%	2.5%	2.2%	1.8%	1.4%	0.9%	0.5%
Other Sales & Excise—Ind.	1.4%	1.1%	0.8%	0.6%	0.4%	0.2%	0.1%
Sales & Excise on Business	1.7%	1.6%	1.3%	1.0%	0.7%	0.5%	0.3%
 PROPERTY TAXES	2.4%	1.8%	1.8%	1.8%	1.9%	1.7%	1.2%
Home, Rent, Car—Individuals	2.4%	1.7%	1.7%	1.7%	1.8%	1.4%	0.5%
Other Property Taxes	0.0%	0.1%	0.1%	0.1%	0.1%	0.4%	0.8%
 INCOME TAXES	1.6%	3.4%	5.0%	5.0%	5.2%	5.1%	4.6%
Personal Income Tax	1.5%	3.4%	5.0%	5.0%	5.1%	4.9%	4.4%
Corporate Income Tax	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%
 TOTAL TAXES	9.5%	10.5%	11.1%	10.1%	9.7%	8.4%	6.7%

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, **Kentucky has the 25th most unfair state and local tax system** in the country. Incomes are more unequal in Kentucky 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 KENTUCKY



PROGRESSIVE TAX CODE FEATURES

- Sales tax base excludes groceries
- Requires the use of combined reporting for the corporate income tax
- Levies a state inheritance tax

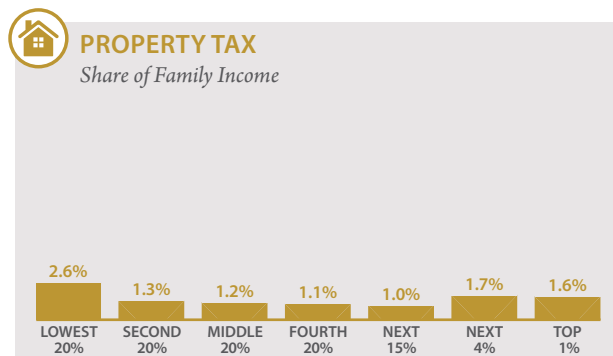
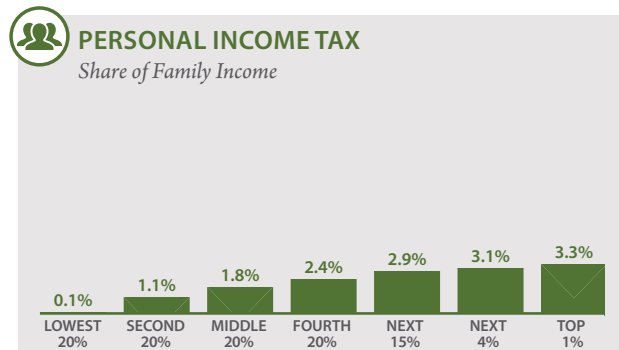
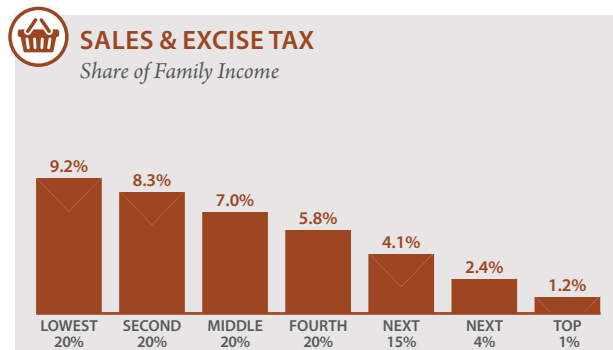
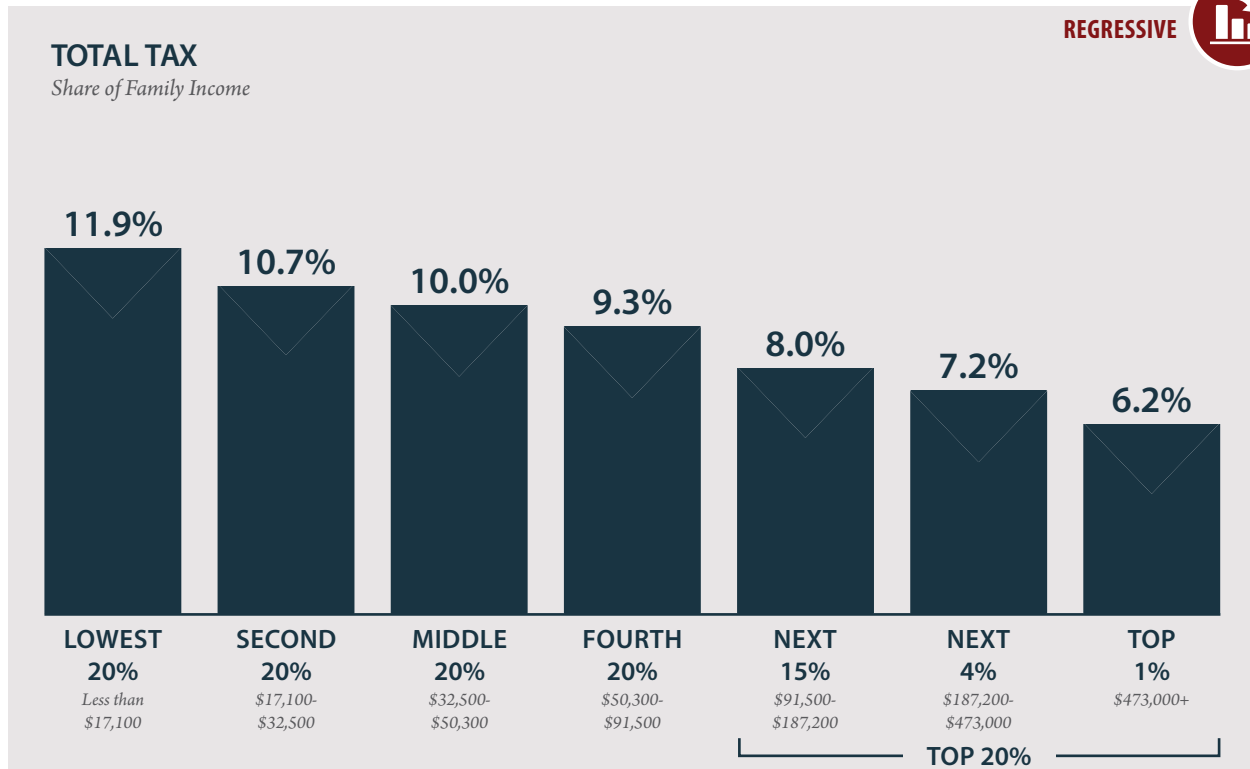


REGRESSIVE TAX CODE FEATURES

- Personal income tax uses a flat rate
- Fails to provide refundable income tax credits to offset sales, excise and property taxes

LOUISIANA

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







NOTE:

Figures show permanent law in Louisiana enacted through September 10, 2018 at 2015 income levels. The sales tax figures reflect the 4.45% state general sales tax rate and base changes in effect through the end of FY 2025. 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.

LOUISIANA 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 \$17,100	\$17,100 to \$32,500	\$32,500 to \$50,300	\$50,300 to \$91,500	\$91,500 to \$187,200	\$187,200 to \$473,000	over \$473,000
AVERAGE INCOME IN GROUP	\$10,500	\$24,700	\$42,000	\$66,600	\$123,900	\$272,200	\$1,061,200
 SALES & EXCISE TAXES	9.2%	8.3%	7.0%	5.8%	4.1%	2.4%	1.2%
General Sales—Individuals	5.9%	5.5%	4.9%	4.2%	3.0%	1.8%	0.9%
Other Sales & Excise—Ind.	1.4%	1.0%	0.6%	0.4%	0.3%	0.1%	0.0%
Sales & Excise on Business	2.0%	1.8%	1.5%	1.2%	0.8%	0.5%	0.3%
 PROPERTY TAXES	2.6%	1.3%	1.2%	1.1%	1.0%	1.7%	1.6%
Home, Rent, Car—Individuals	2.6%	1.3%	1.2%	1.0%	0.8%	1.2%	0.4%
Other Property Taxes	0.0%	0.0%	0.0%	0.1%	0.2%	0.5%	1.1%
 INCOME TAXES	0.1%	1.1%	1.8%	2.5%	2.9%	3.1%	3.3%
Personal Income Tax	0.1%	1.1%	1.8%	2.4%	2.9%	3.1%	3.3%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
 TOTAL TAXES	11.9%	10.7%	10.0%	9.3%	8.0%	7.2%	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, **Louisiana has the 14th most unfair state and local tax system** in the country. Incomes are more unequal in Louisiana 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 LOUISIANA



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Provides a refundable Earned Income Tax Credit (EITC)
- Provides a partially refundable dependent care tax credit
- State sales tax base excludes groceries

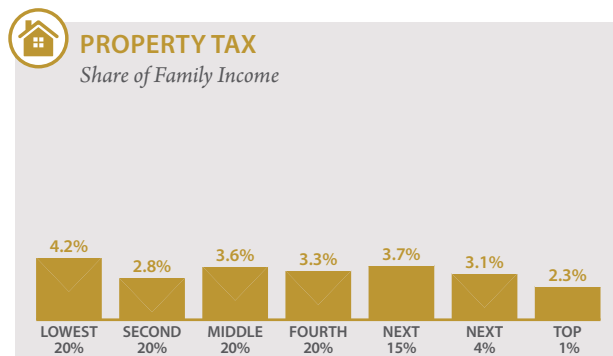
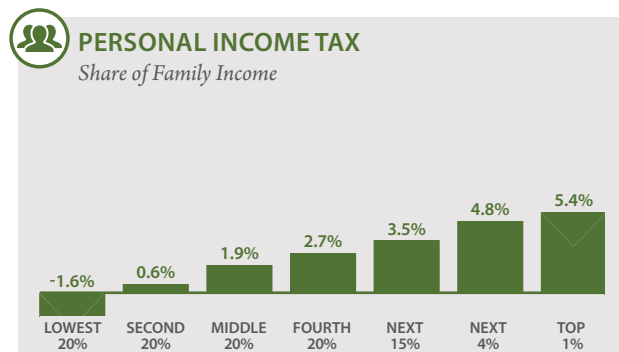
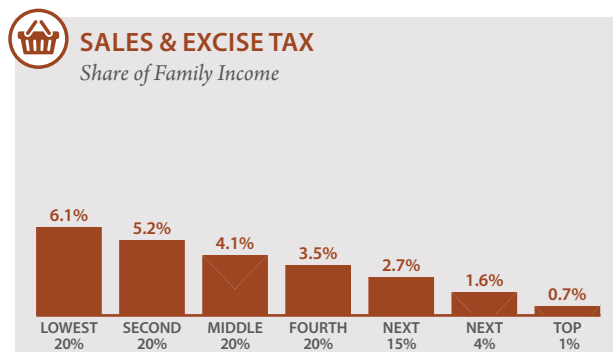
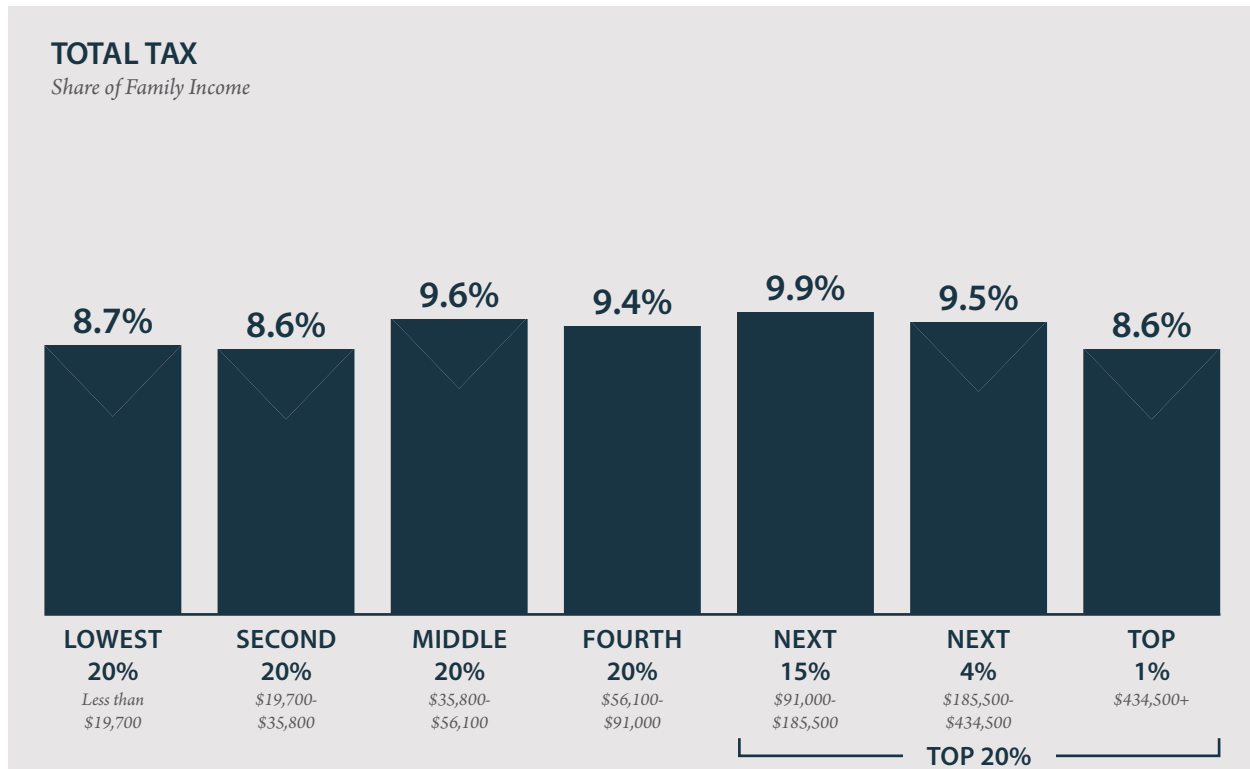


REGRESSIVE TAX CODE FEATURES

- Comparatively high reliance on sales and excise taxes
- Comparatively low EITC
- Provides an income tax deduction for federal income taxes paid
- Provides an income tax deduction for state income taxes paid
- Local sales tax bases include groceries
- Fails to use combined reporting as part of its corporate income tax
- Does not levy a tax on estates or inheritances

MAINE

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







NOTE:

Figures show permanent law in Maine enacted through September 10, 2018 (including legislative tax conformity agreement) 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.

MAINE 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 \$35,800	\$35,800 to \$56,100	\$56,100 to \$91,000	\$91,000 to \$185,500	\$185,500 to \$434,500	over \$434,500
AVERAGE INCOME IN GROUP	\$11,500	\$27,700	\$44,900	\$72,000	\$126,700	\$265,000	\$877,200
 SALES & EXCISE TAXES	6.1%	5.2%	4.1%	3.5%	2.7%	1.6%	0.7%
General Sales—Individuals	2.6%	2.5%	2.2%	1.9%	1.5%	0.9%	0.4%
Other Sales & Excise—Ind.	1.8%	1.2%	0.8%	0.7%	0.5%	0.2%	0.1%
Sales & Excise on Business	1.7%	1.4%	1.1%	0.9%	0.7%	0.4%	0.2%
 PROPERTY TAXES	4.2%	2.8%	3.6%	3.3%	3.7%	3.1%	2.3%
Home, Rent, Car—Individuals	4.0%	2.6%	3.3%	2.9%	3.3%	2.3%	0.9%
Other Property Taxes	0.2%	0.3%	0.3%	0.3%	0.4%	0.8%	1.4%
 INCOME TAXES	-1.6%	0.6%	1.9%	2.7%	3.5%	4.9%	5.5%
Personal Income Tax	-1.6%	0.6%	1.9%	2.7%	3.5%	4.8%	5.4%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
 TOTAL TAXES	8.7%	8.6%	9.6%	9.4%	9.9%	9.5%	8.6%

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, **Maine has the 45th most unfair state and local tax system** in the country. Incomes are more unequal in Maine 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 MAINE



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Provides a refundable Earned Income Tax Credit (EITC)
- Provides a targeted, refundable sales tax credit
- Provides a refundable dependent care tax credit
- Provides a refundable property tax "circuit breaker" credit via the personal income tax
- Eliminates itemized deductions for upper-income taxpayers
- Sales tax base excludes groceries
- Requires the use of combined reporting for the corporate income tax
- High standard deduction with phase-out for upper-income taxpayers
- Levies a state estate tax

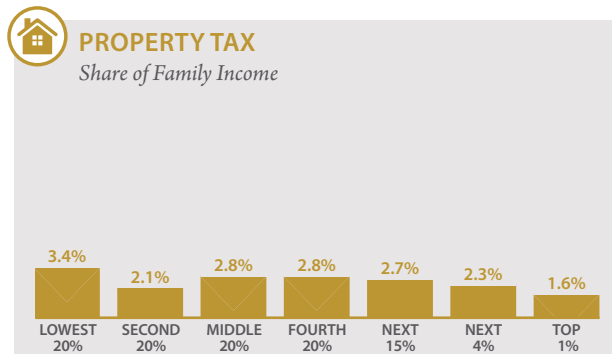
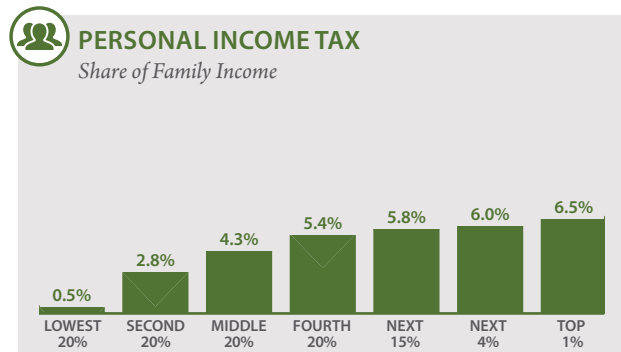
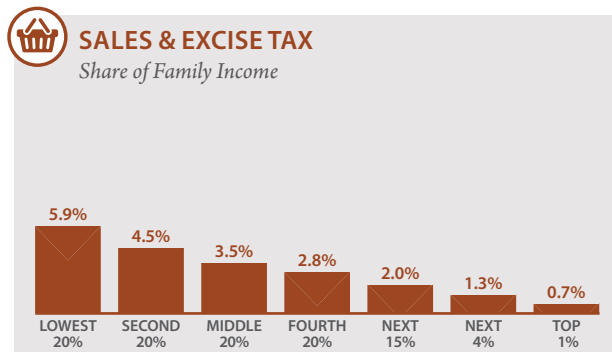
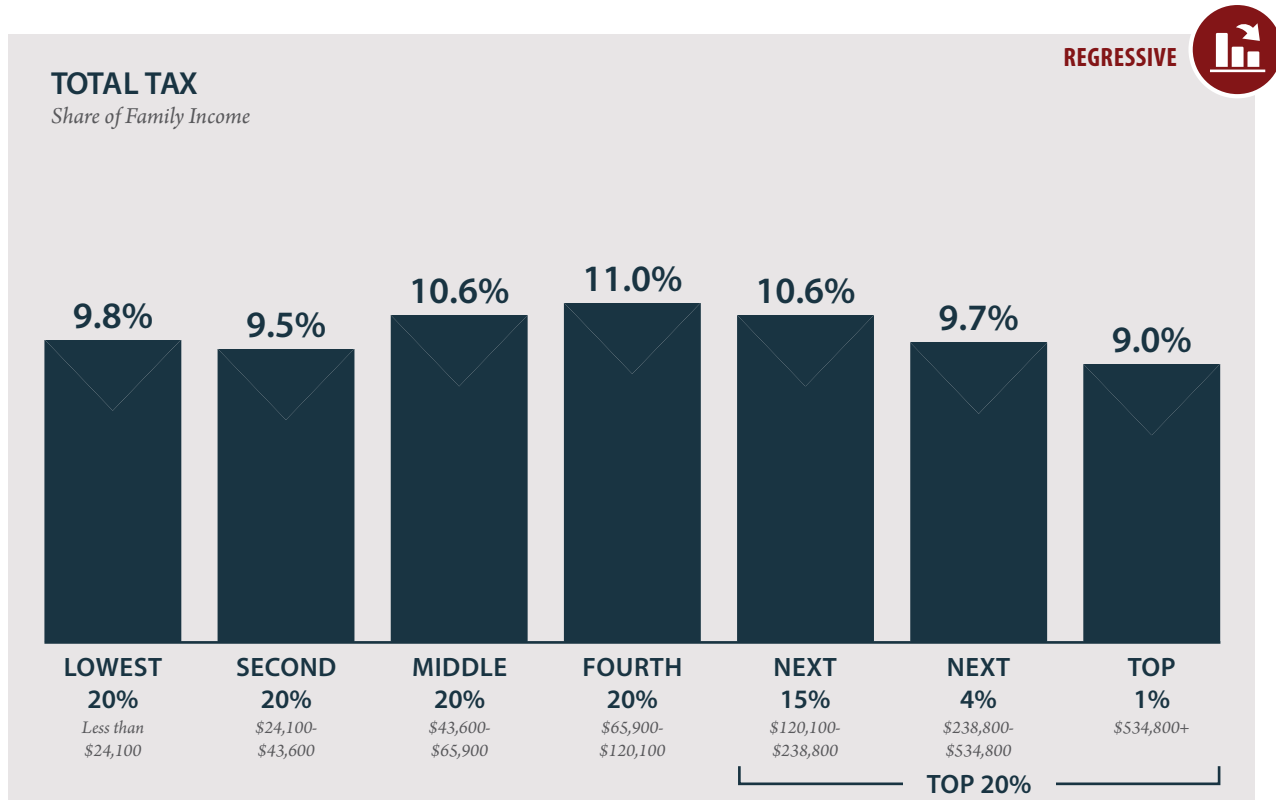


REGRESSIVE TAX CODE FEATURES

- Comparatively low EITC

MARYLAND

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







NOTE:

Figures show permanent law in Maryland 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.

MARYLAND 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 \$24,100	\$24,100 to \$43,600	\$43,600 to \$65,900	\$65,900 to \$120,100	\$120,100 to \$238,800	\$238,800 to \$534,800	over \$534,800
AVERAGE INCOME IN GROUP	\$12,500	\$33,200	\$54,200	\$89,600	\$166,500	\$340,800	\$1,448,000
 SALES & EXCISE TAXES	5.9%	4.5%	3.5%	2.8%	2.0%	1.3%	0.7%
General Sales—Individuals	2.4%	2.0%	1.7%	1.5%	1.1%	0.7%	0.4%
Other Sales & Excise—Ind.	1.7%	1.1%	0.8%	0.6%	0.4%	0.2%	0.1%
Sales & Excise on Business	1.8%	1.4%	1.0%	0.8%	0.6%	0.4%	0.2%
 PROPERTY TAXES	3.4%	2.1%	2.8%	2.8%	2.7%	2.3%	1.6%
Home, Rent, Car—Individuals	3.3%	2.1%	2.7%	2.7%	2.5%	2.0%	0.5%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.1%	0.3%	1.1%
 INCOME TAXES	0.5%	2.8%	4.3%	5.4%	5.9%	6.1%	6.7%
Personal Income Tax	0.5%	2.8%	4.3%	5.4%	5.8%	6.0%	6.5%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.2%
 TOTAL TAXES	9.8%	9.5%	10.6%	11.0%	10.6%	9.7%	9.0%

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, **Maryland has the 42nd most unfair state and local tax system** in the country. Incomes are more unequal in Maryland 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 MARYLAND



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Provides a refundable Earned Income Tax Credit (EITC) (28 percent refundable/50 percent non-refundable)
- Provides a refundable property tax "circuit breaker" credit via the personal income tax
- Sales tax base excludes groceries
- Levies a state estate tax and county inheritance tax

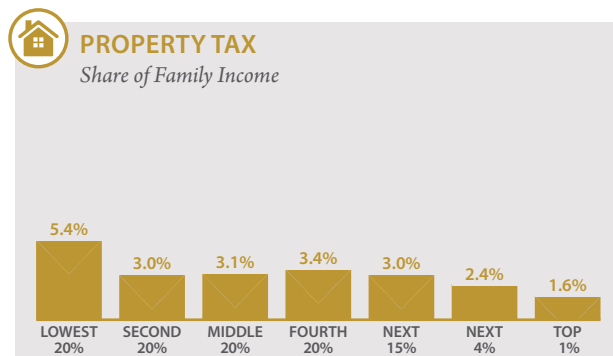
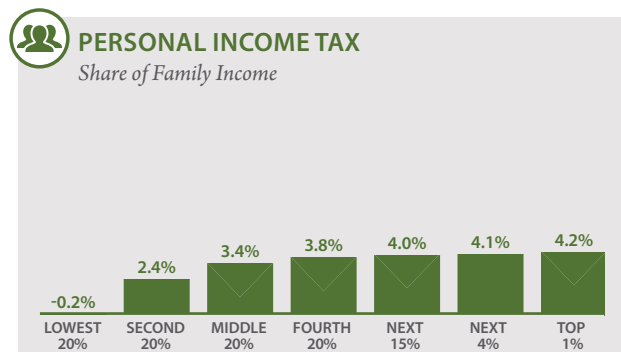
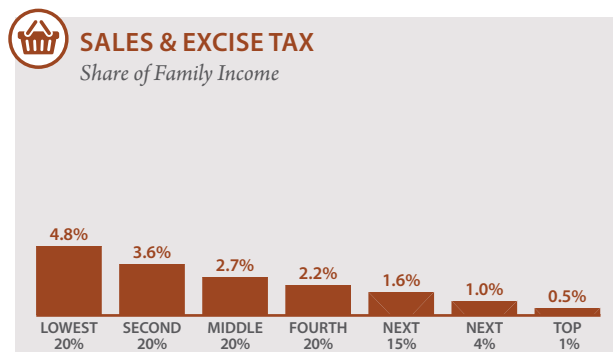
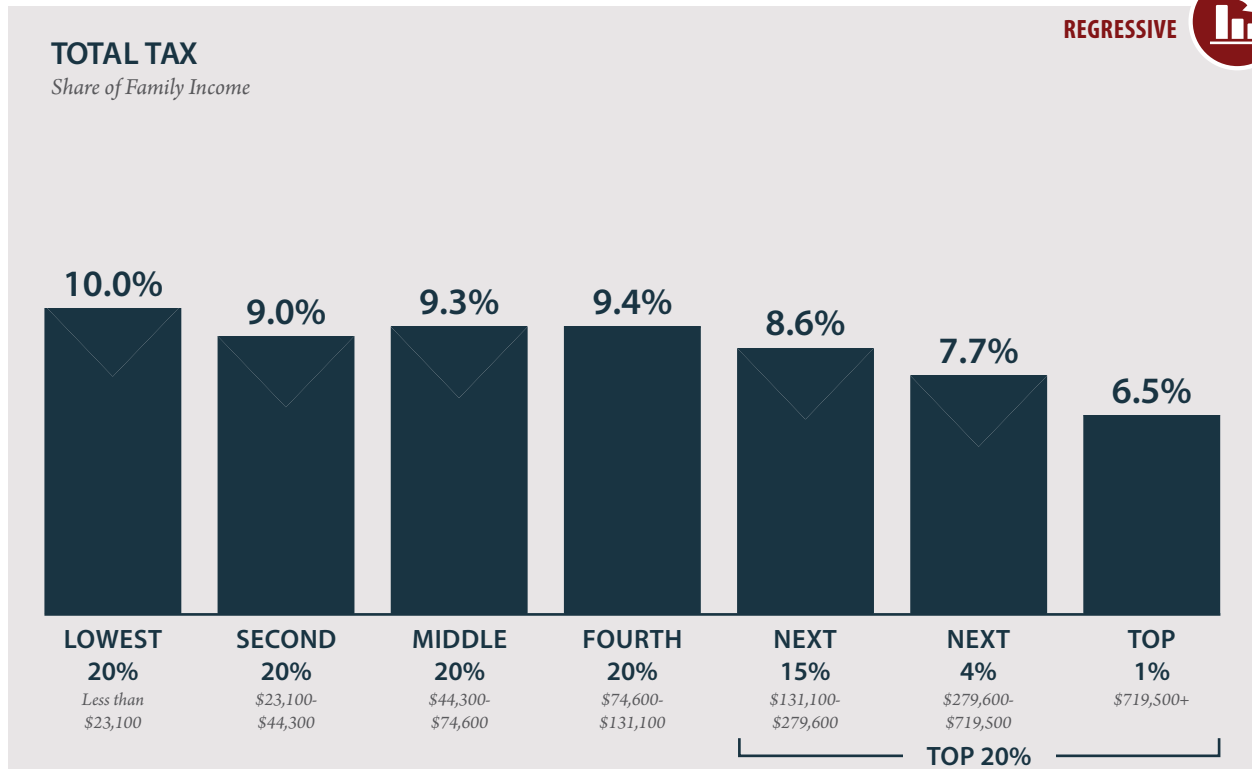


REGRESSIVE TAX CODE FEATURES

- Fails to use combined reporting as part of its corporate income tax

MASSACHUSETTS

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







NOTE:

Figures show permanent law in Massachusetts 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.

MASSACHUSETTS 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 \$23,100	\$23,100 to \$44,300	\$44,300 to \$74,600	\$74,600 to \$131,100	\$131,100 to \$279,600	\$279,600 to \$719,500	over \$719,500
AVERAGE INCOME IN GROUP	\$13,000	\$33,800	\$58,600	\$98,700	\$183,600	\$438,100	\$2,507,300
 SALES & EXCISE TAXES	4.8%	3.6%	2.7%	2.2%	1.6%	1.0%	0.5%
General Sales—Individuals	2.0%	1.7%	1.4%	1.2%	0.9%	0.6%	0.3%
Other Sales & Excise—Ind.	1.4%	0.9%	0.5%	0.4%	0.3%	0.1%	0.0%
Sales & Excise on Business	1.4%	1.1%	0.8%	0.6%	0.4%	0.3%	0.1%
 PROPERTY TAXES	5.4%	3.0%	3.1%	3.4%	3.0%	2.4%	1.6%
Home, Rent, Car—Individuals	5.3%	2.9%	3.1%	3.2%	2.8%	2.0%	0.4%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.2%	0.4%	1.2%
 INCOME TAXES	-0.2%	2.4%	3.5%	3.9%	4.0%	4.3%	4.5%
Personal Income Tax	-0.2%	2.4%	3.4%	3.8%	4.0%	4.1%	4.2%
Corporate Income Tax	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.3%
 TOTAL TAXES	10.0%	9.0%	9.3%	9.4%	8.6%	7.7%	6.5%

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, **Massachusetts has the 30th most unfair state and local tax system** in the country. Incomes are more unequal in Massachusetts 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 MASSACHUSETTS



PROGRESSIVE TAX CODE FEATURES

- Provides a refundable Earned Income Tax Credit (EITC)
- Sales tax base excludes groceries
- "No-tax" threshold and low-income credit eliminate income tax liability for poorest taxpayers
- Requires the use of combined reporting for the corporate income tax
- Levies a state estate tax

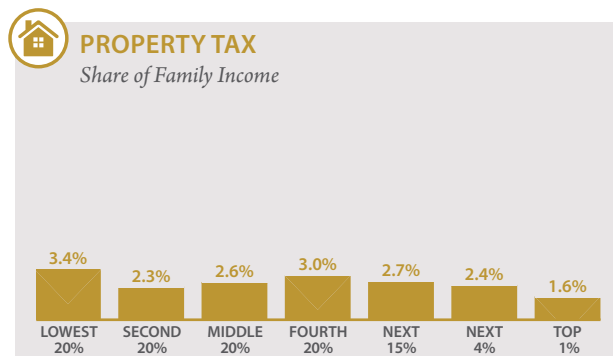
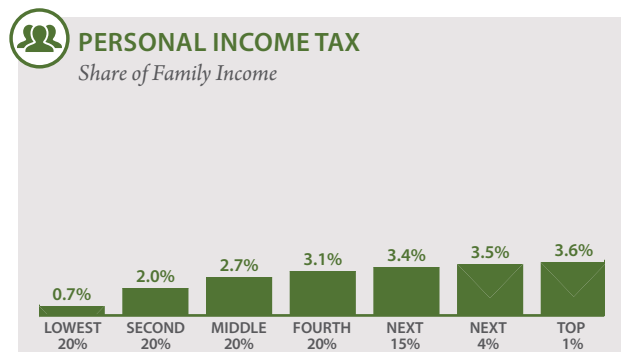
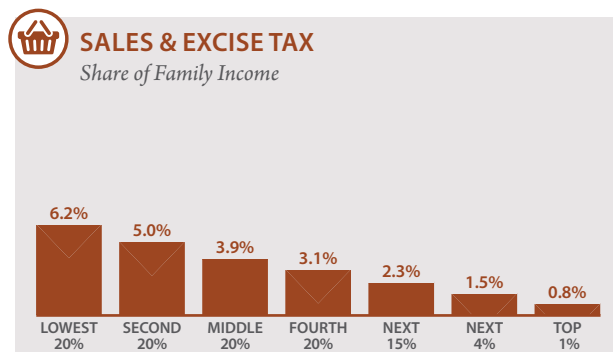
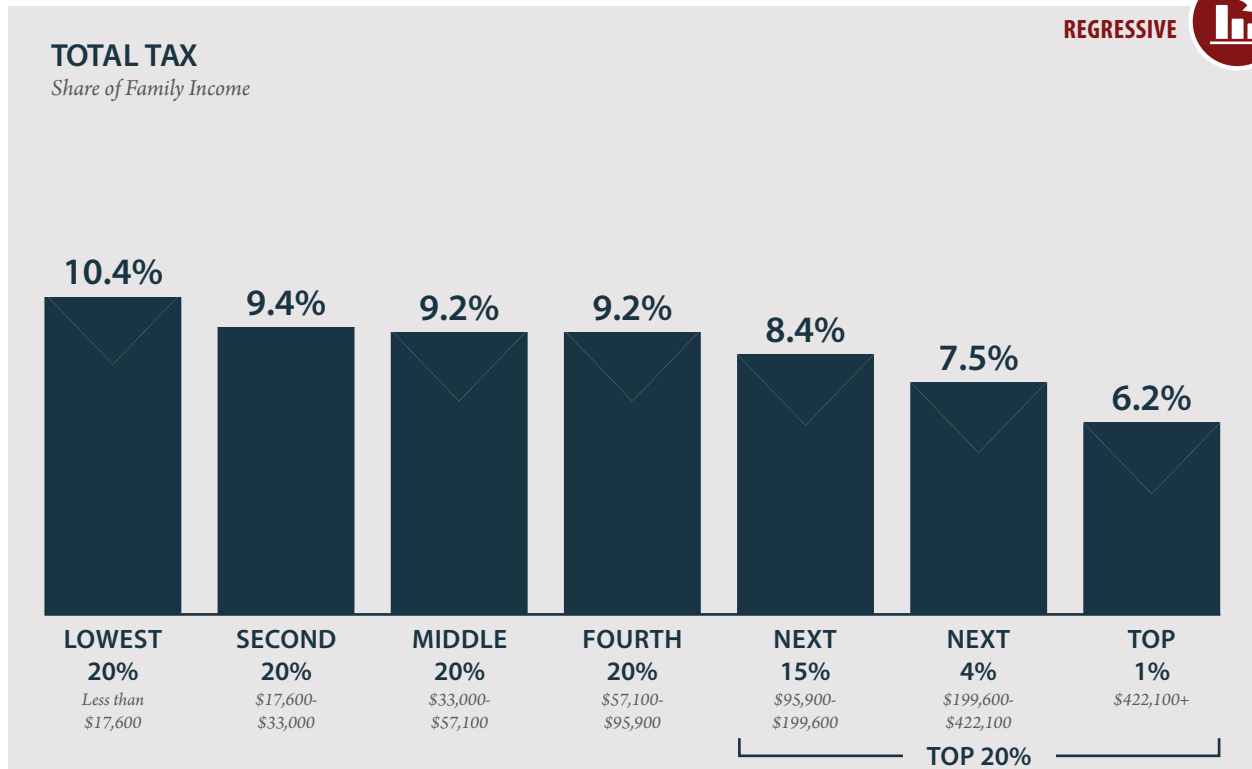


REGRESSIVE TAX CODE FEATURES

- Personal income tax uses a flat rate
- Fails to provide a property tax "circuit breaker" credit for low-income, non-elderly taxpayers
- Comparatively high cigarette tax rate

MICHIGAN

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







NOTE:

Figures show permanent law in Michigan enacted through September 10, 2018 at 2015 income levels. Personal income tax figures reflect fully phased-in changes to retirement exclusions and increases to the personal exemption (through 2022), but do not reflect reductions to marginal income tax rates scheduled to begin in 2023 if certain "triggers" are met. 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.

MICHIGAN State and Local Taxes (cont.)

TOTAL TAX

Share of Family Income

INCOME GROUP	LOWEST 20%	SECOND 20%	MIDDLE 20%	FOURTH 20%	TOP 20%		
					NEXT 15%	NEXT 4%	TOP 1%
INCOME RANGE	Less than \$17,600	\$17,600 to \$33,000	\$33,000 to \$57,100	\$57,100 to \$95,900	\$95,900 to \$199,600	\$199,600 to \$422,100	over \$422,100
AVERAGE INCOME IN GROUP	\$10,000	\$25,200	\$43,300	\$75,400	\$132,900	\$284,900	\$1,245,700
 SALES & EXCISE TAXES	6.2%	5.0%	3.9%	3.1%	2.3%	1.5%	0.8%
General Sales—Individuals	2.9%	2.6%	2.1%	1.7%	1.3%	0.9%	0.5%
Other Sales & Excise—Ind.	2.0%	1.1%	0.8%	0.5%	0.3%	0.2%	0.1%
Sales & Excise on Business	1.4%	1.3%	1.0%	0.8%	0.6%	0.4%	0.3%
 PROPERTY TAXES	3.4%	2.3%	2.6%	3.0%	2.7%	2.4%	1.6%
Home, Rent, Car—Individuals	3.3%	2.2%	2.5%	2.8%	2.5%	2.0%	0.5%
Other Property Taxes	0.2%	0.1%	0.2%	0.1%	0.2%	0.4%	1.2%
 INCOME TAXES	0.7%	2.1%	2.7%	3.2%	3.5%	3.5%	3.8%
Personal Income Tax	0.7%	2.0%	2.7%	3.1%	3.4%	3.5%	3.6%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
 TOTAL TAXES	10.4%	9.4%	9.2%	9.2%	8.4%	7.5%	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, **Michigan has the 22nd most unfair state and local tax system** in the country. Incomes are more unequal in Michigan 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 MICHIGAN



PROGRESSIVE TAX CODE FEATURES

- Provides a refundable property tax "circuit breaker" credit via the personal income tax
- Provides a refundable Earned Income Tax Credit (EITC)
- Sales tax base excludes groceries
- Requires the use of combined reporting for the corporate income tax

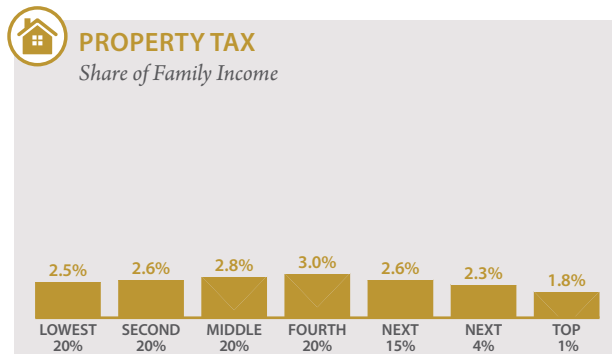
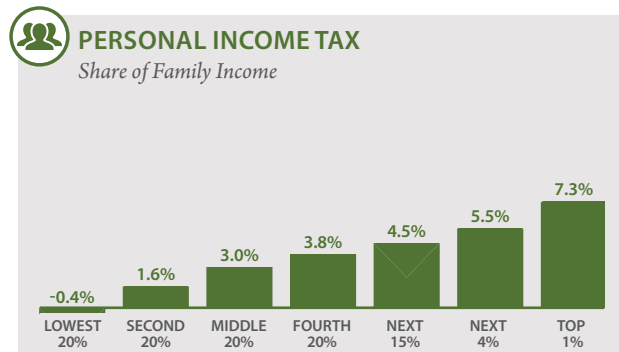
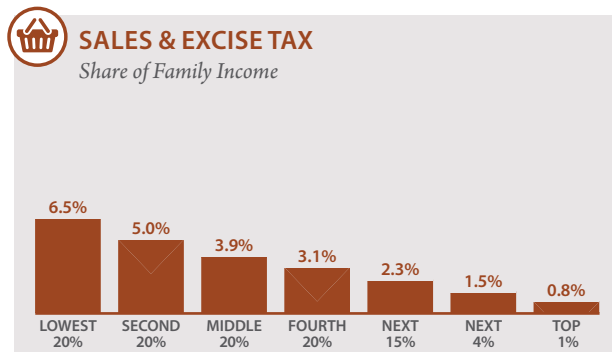
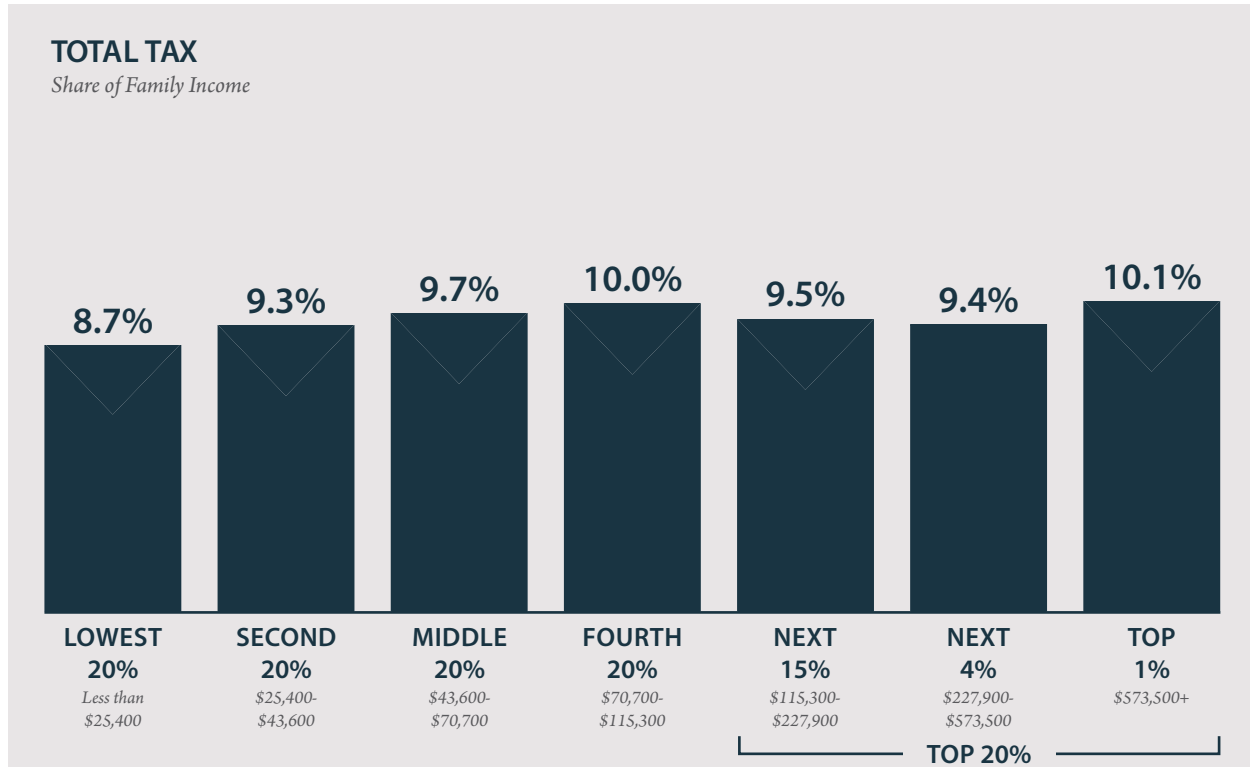


REGRESSIVE TAX CODE FEATURES

- Personal income tax uses a flat rate
- Comparatively low EITC
- Does not levy a tax on estates or inheritances

MINNESOTA

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







NOTE:

Figures show permanent law in Minnesota 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.

MINNESOTA 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 \$25,400	\$25,400 to \$43,600	\$43,600 to \$70,700	\$70,700 to \$115,300	\$115,300 to \$227,900	\$227,900 to \$573,500	over \$573,500
AVERAGE INCOME IN GROUP	\$13,800	\$34,100	\$56,400	\$90,300	\$152,200	\$337,200	\$1,452,500
 SALES & EXCISE TAXES	6.5%	5.0%	3.9%	3.1%	2.3%	1.5%	0.8%
General Sales—Individuals	2.5%	2.1%	1.7%	1.5%	1.2%	0.8%	0.4%
Other Sales & Excise—Ind.	1.9%	1.1%	0.7%	0.5%	0.4%	0.2%	0.1%
Sales & Excise on Business	2.2%	1.9%	1.4%	1.1%	0.8%	0.5%	0.3%
 PROPERTY TAXES	2.5%	2.6%	2.8%	3.0%	2.6%	2.3%	1.8%
Home, Rent, Car—Individuals	2.3%	2.3%	2.5%	2.6%	2.2%	1.8%	0.4%
Other Property Taxes	0.3%	0.3%	0.3%	0.4%	0.4%	0.5%	1.3%
 INCOME TAXES	-0.3%	1.7%	3.1%	3.8%	4.6%	5.6%	7.6%
Personal Income Tax	-0.4%	1.6%	3.0%	3.8%	4.5%	5.5%	7.3%
Corporate Income Tax	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.3%
 TOTAL TAXES	8.7%	9.3%	9.7%	10.0%	9.5%	9.4%	10.1%

Individual figures may not sum to totals due to rounding.

ITEP TAX INEQUALITY INDEX

According to ITEP's Tax Inequality Index, **Minnesota's state and local tax system does not worsen income inequality and ranks 47th on the index.** The large income gap between lower- and middle-income taxpayers, as compared to the wealthy, is somewhat narrower after state and local taxes than before. (See Appendix B for state-by-state rankings and the methodology for additional detail.)

TAX FEATURES DRIVING THE DATA IN MINNESOTA



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Limits itemized deductions for upper-income taxpayers
- Provides a refundable working families tax credit
- Provides a refundable property tax "circuit breaker" credit
- Provides a refundable dependent care tax credit
- Sales tax base excludes groceries
- Requires the use of combined reporting for the corporate income tax
- Levies a state estate tax

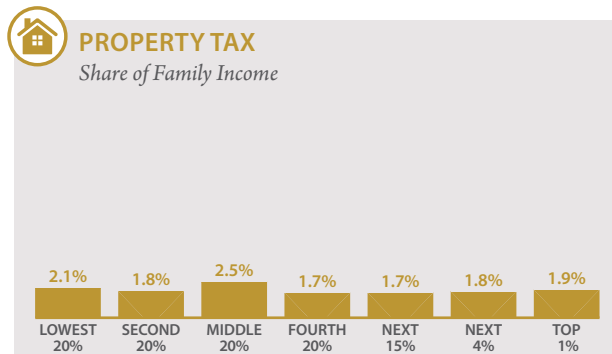
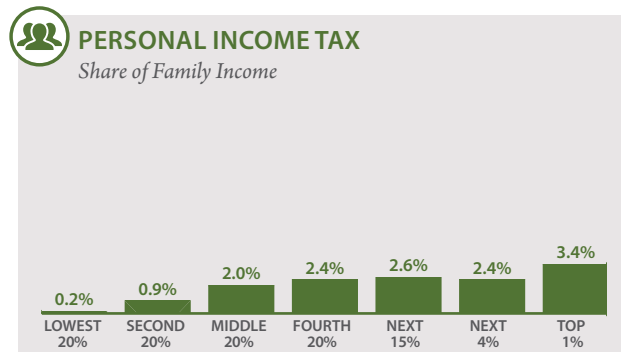
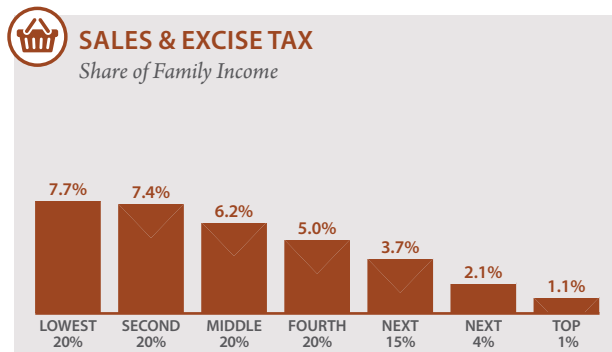
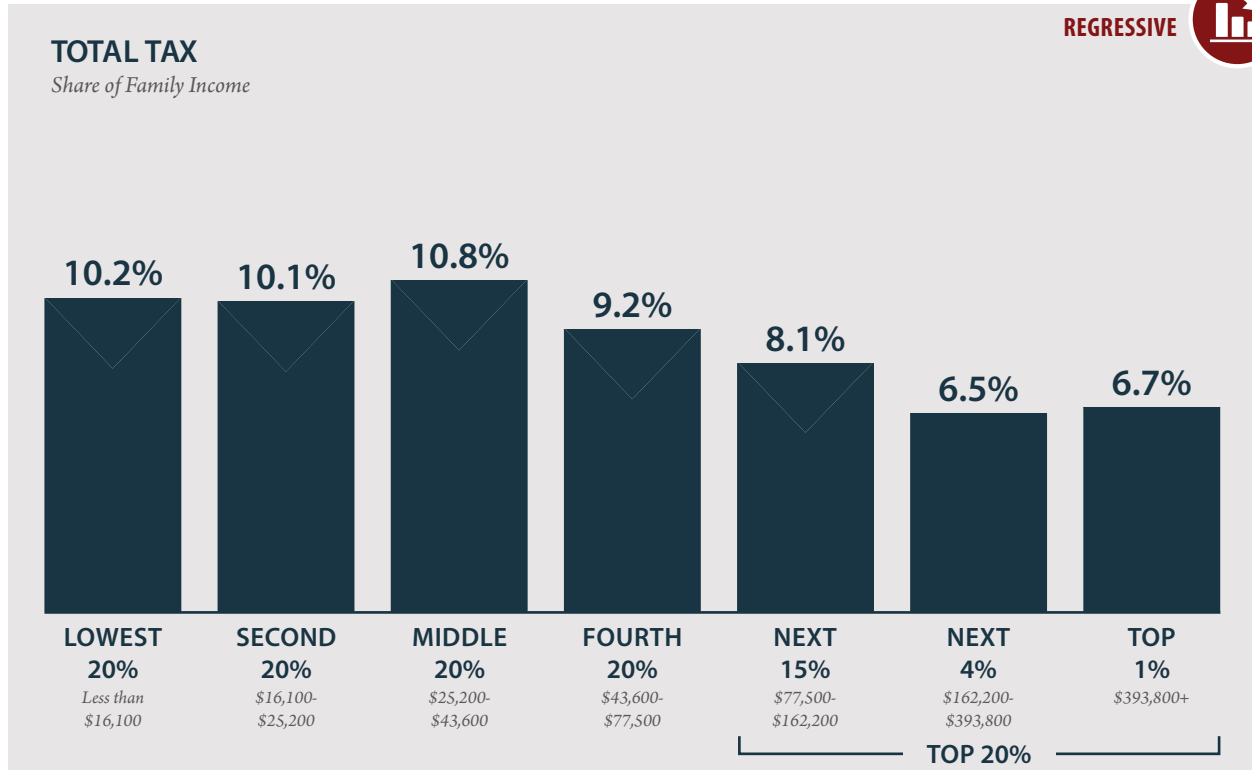


REGRESSIVE TAX CODE FEATURES

- Comparatively high sales tax rate
- Comparatively high cigarette tax rate

MISSISSIPPI

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







NOTE:

Figures show law in Mississippi as of 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.

MISSISSIPPI 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 \$16,100	\$16,100 to \$25,200	\$25,200 to \$43,600	\$43,600 to \$77,500	\$77,500 to \$162,200	\$162,200 to \$393,800	over \$393,800
AVERAGE INCOME IN GROUP	\$10,200	\$20,400	\$34,300	\$56,900	\$108,400	\$224,600	\$802,200
 SALES & EXCISE TAXES	7.7%	7.4%	6.2%	5.0%	3.7%	2.1%	1.1%
General Sales—Individuals	4.6%	4.6%	4.0%	3.2%	2.5%	1.4%	0.7%
Other Sales & Excise—Ind.	1.3%	0.9%	0.7%	0.5%	0.3%	0.2%	0.1%
Sales & Excise on Business	1.8%	1.9%	1.6%	1.3%	0.9%	0.5%	0.3%
 PROPERTY TAXES	2.1%	1.8%	2.5%	1.7%	1.7%	1.8%	1.9%
Home, Rent, Car—Individuals	2.1%	1.8%	2.3%	1.6%	1.4%	1.2%	0.6%
Other Property Taxes	0.1%	0.0%	0.1%	0.1%	0.3%	0.6%	1.3%
 INCOME TAXES	0.3%	1.0%	2.1%	2.5%	2.7%	2.6%	3.7%
Personal Income Tax	0.2%	0.9%	2.0%	2.4%	2.6%	2.4%	3.4%
Corporate Income Tax	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.3%
 TOTAL TAXES	10.2%	10.1%	10.8%	9.2%	8.1%	6.5%	6.7%

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, **Mississippi has the 24th most unfair state and local tax system** in the country. Incomes are more unequal in Mississippi 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 MISSISSIPPI



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure, however top rate kicks in at \$10,000 so virtually flat

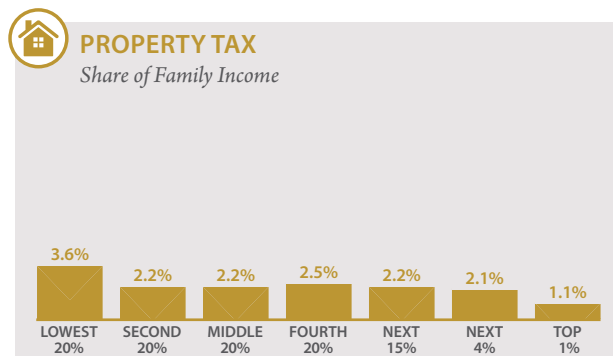
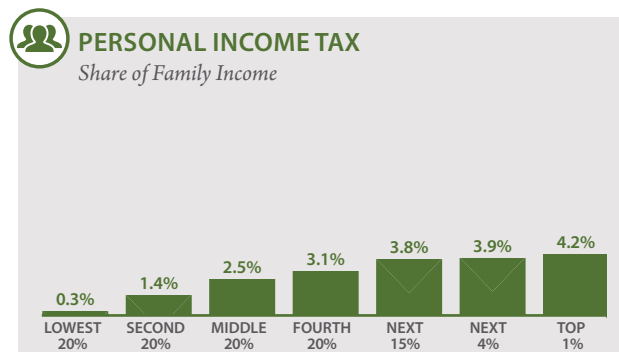
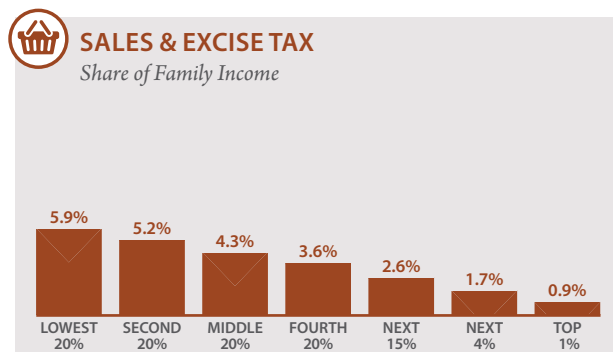
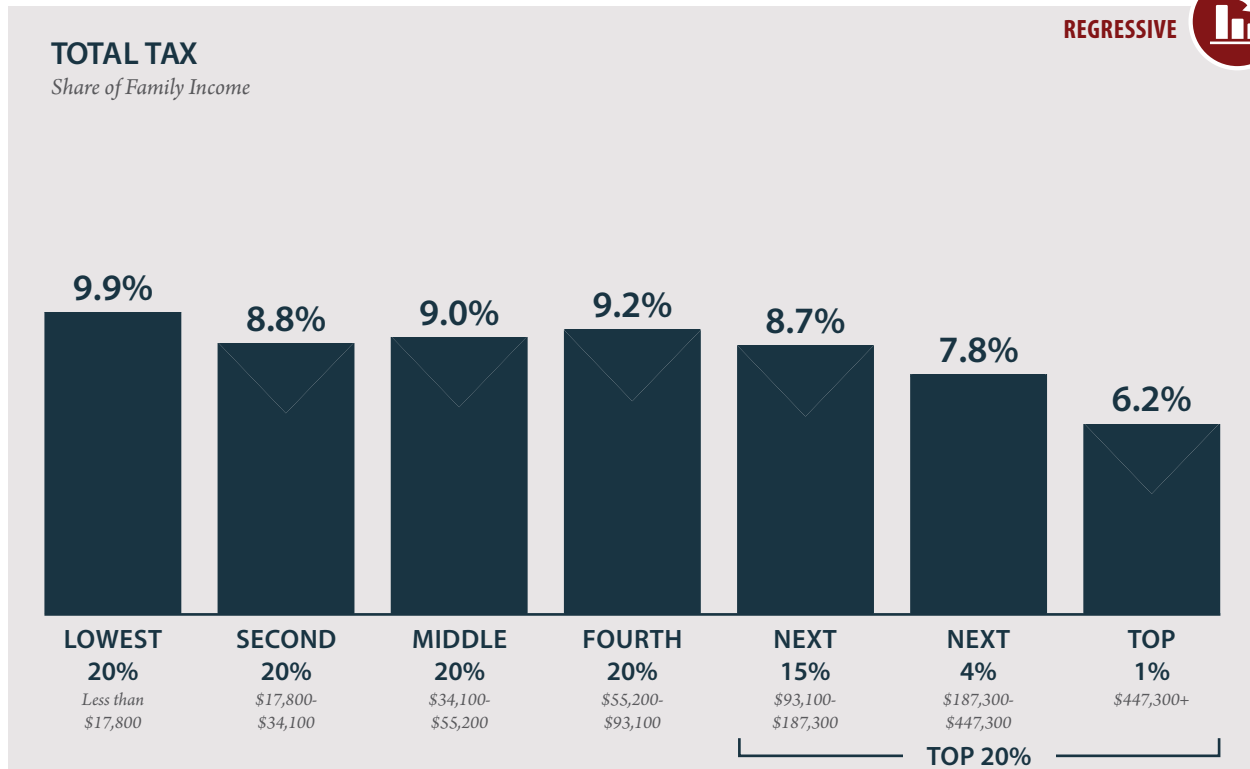


REGRESSIVE TAX CODE FEATURES

- Fails to provide refundable income tax credits to offset sales, excise, and property taxes
- All retirement income is exempted from the personal income tax
- Comparatively high reliance on sales taxes
- Sales tax base includes groceries
- Fails to use combined reporting as part of its corporate income tax
- Does not levy a tax on estates or inheritances

MISSOURI

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







NOTE:

Figures show permanent law in Missouri enacted through September 10, 2018 at 2015 income levels, which includes tax cuts enacted and triggered to date, but does not include the impact of tax cuts dependent on future triggers. 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.

MISSOURI 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 \$17,800	\$17,800 to \$34,100	\$34,100 to \$55,200	\$55,200 to \$93,100	\$93,100 to \$187,300	\$187,300 to \$447,300	over \$447,300
AVERAGE INCOME IN GROUP	\$10,500	\$25,000	\$43,500	\$72,800	\$125,600	\$266,300	\$1,222,900
 SALES & EXCISE TAXES	5.9%	5.2%	4.3%	3.6%	2.6%	1.7%	0.9%
General Sales—Individuals	3.6%	3.3%	2.8%	2.5%	1.8%	1.2%	0.6%
Other Sales & Excise—Ind.	0.6%	0.5%	0.3%	0.3%	0.2%	0.1%	0.0%
Sales & Excise on Business	1.7%	1.5%	1.1%	0.9%	0.6%	0.4%	0.2%
 PROPERTY TAXES	3.6%	2.2%	2.2%	2.5%	2.2%	2.1%	1.1%
Home, Rent, Car—Individuals	3.5%	2.1%	2.2%	2.4%	2.1%	1.8%	0.4%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.1%	0.3%	0.7%
 INCOME TAXES	0.4%	1.5%	2.6%	3.1%	3.9%	4.0%	4.2%
Personal Income Tax	0.3%	1.4%	2.5%	3.1%	3.8%	3.9%	4.2%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
 TOTAL TAXES	9.9%	8.8%	9.0%	9.2%	8.7%	7.8%	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, **Missouri has the 28th most unfair state and local tax system** in the country. Incomes are more unequal in Missouri 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 MISSOURI



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure; however, top rate kicks in at \$8,000 so virtually flat

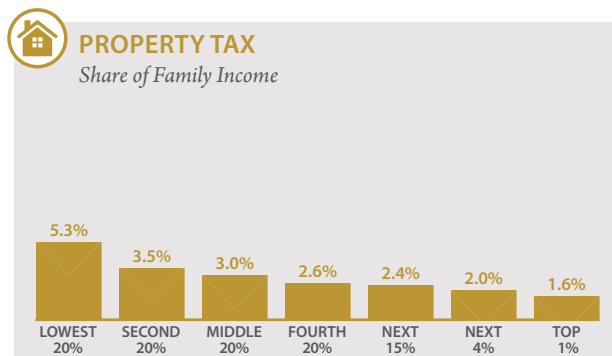
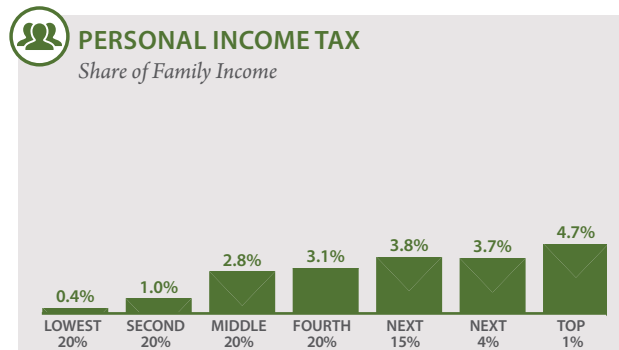
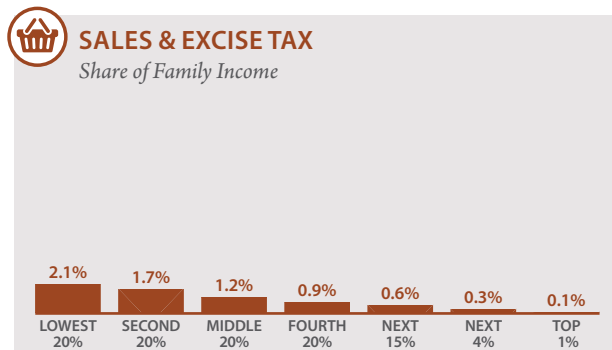
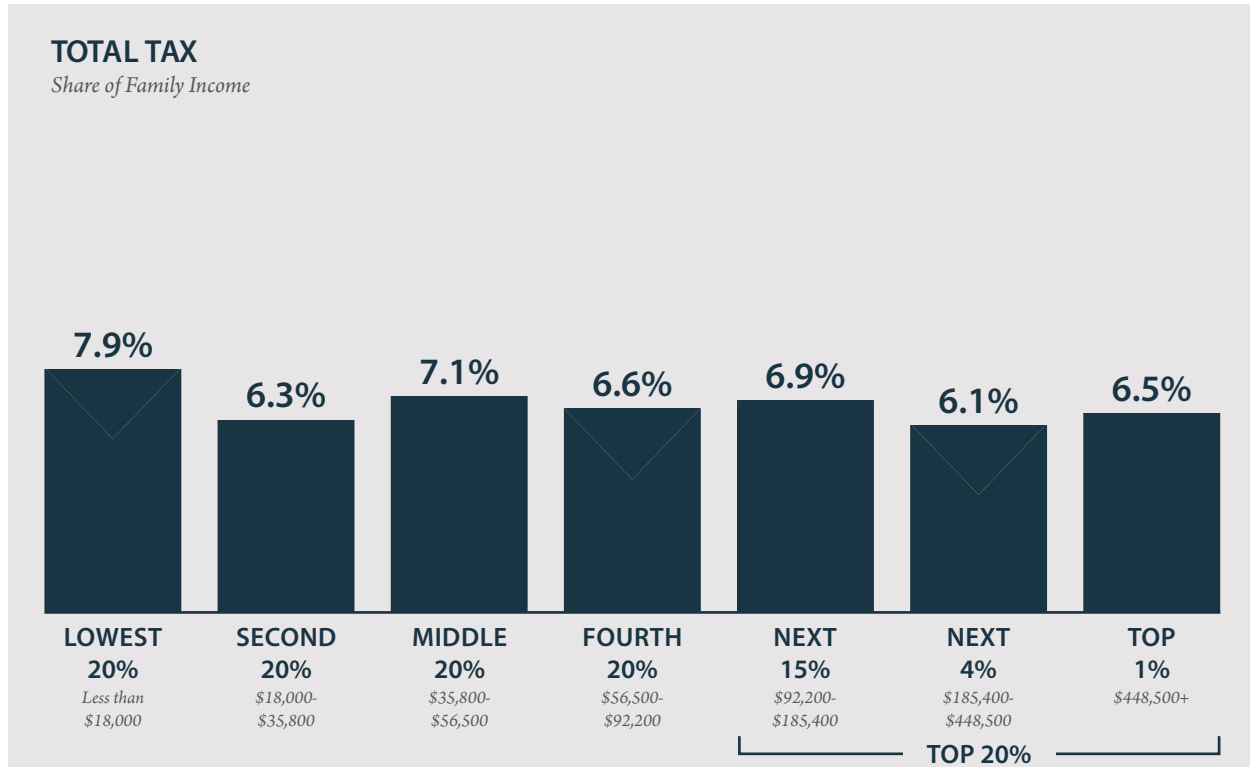


REGRESSIVE TAX CODE FEATURES

- Provides an income tax deduction for federal income taxes paid
- State sales tax base includes groceries, though taxed at a lower rate
- Local sales tax bases include groceries
- Fails to provide refundable income tax credits to offset sales, excise, and property taxes
- Allows income tax exclusion for pass-through business income
- Fails to use combined reporting as part of its corporate income tax
- Does not levy a tax on estates or inheritances

MONTANA

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







NOTE:

Figures show permanent law in Montana 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.

MONTANA State and Local Taxes (cont.)

TOTAL TAX

Share of Family Income

INCOME GROUP	LOWEST 20%	SECOND 20%	MIDDLE 20%	FOURTH 20%	TOP 20%		
					NEXT 15%	NEXT 4%	TOP 1%
INCOME RANGE	Less than \$18,000	\$18,000 to \$35,800	\$35,800 to \$56,500	\$56,500 to \$92,200	\$92,200 to \$185,400	\$185,400 to \$448,500	over \$448,500
AVERAGE INCOME IN GROUP	\$9,700	\$26,800	\$42,800	\$73,600	\$123,200	\$261,900	\$1,126,400
 SALES & EXCISE TAXES	2.1%	1.7%	1.2%	0.9%	0.6%	0.3%	0.1%
General Sales—Individuals	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other Sales & Excise—Ind.	1.7%	1.4%	0.9%	0.7%	0.4%	0.2%	0.1%
Sales & Excise on Business	0.4%	0.3%	0.3%	0.2%	0.1%	0.1%	0.0%
 PROPERTY TAXES	5.3%	3.5%	3.0%	2.6%	2.4%	2.0%	1.6%
Home, Rent, Car—Individuals	4.6%	2.9%	2.5%	2.1%	1.9%	1.2%	0.4%
Other Property Taxes	0.7%	0.6%	0.6%	0.5%	0.5%	0.8%	1.2%
 INCOME TAXES	0.5%	1.0%	2.8%	3.1%	3.9%	3.8%	4.8%
Personal Income Tax	0.4%	1.0%	2.8%	3.1%	3.8%	3.7%	4.7%
Corporate Income Tax	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.1%
 TOTAL TAXES	7.9%	6.3%	7.1%	6.6%	6.9%	6.1%	6.5%

Individual figures may not sum to totals due to rounding.

ITEP TAX INEQUALITY INDEX

According to ITEP's Tax Inequality Index, **Montana's state and local tax system does not worsen income inequality and ranks 43rd on the index.** The large income gap between lower- and middle-income taxpayers, as compared to the wealthy, is somewhat narrower after state and local taxes than before. (See Appendix B for state-by-state rankings and the methodology for additional detail.)

TAX FEATURES DRIVING THE DATA IN MONTANA



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- No statewide sales tax
- Provides a refundable Earned Income Tax Credit (EITC)
- Provides a refundable property tax "circuit breaker" credit via the personal income tax
- Requires the use of combined reporting for the corporate income tax

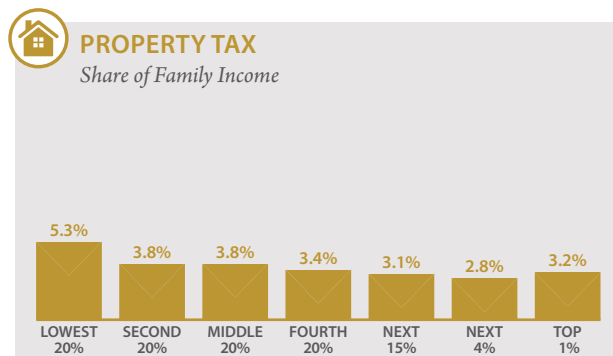
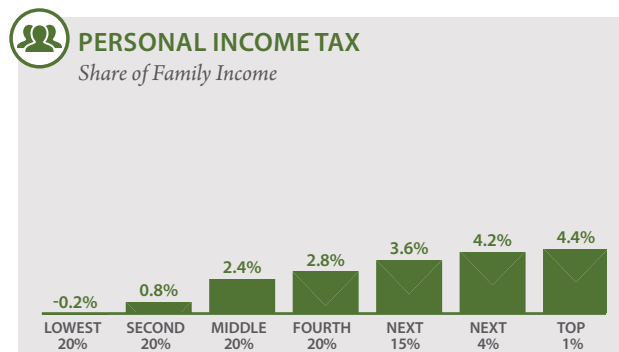
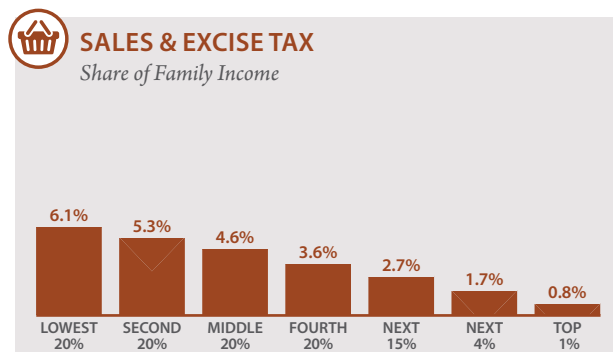
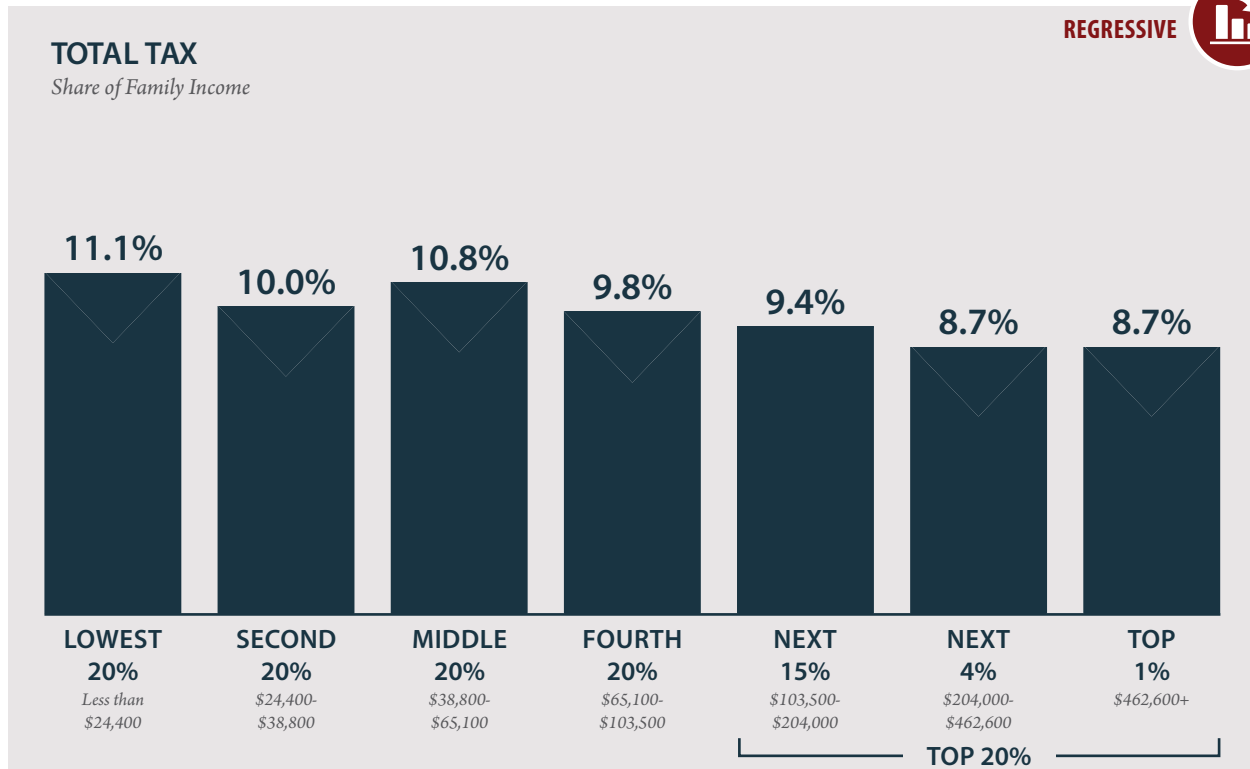


REGRESSIVE TAX CODE FEATURES

- Comparatively low EITC
- Provides an income tax deduction for federal income taxes paid
- Provides an income tax credit based on capital gains income
- Does not levy a tax on estates or inheritances

NEBRASKA

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







NOTE:

Figures show permanent law in Nebraska 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.

NEBRASKA 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 \$24,400	\$24,400 to \$38,800	\$38,800 to \$65,100	\$65,100 to \$103,500	\$103,500 to \$204,000	\$204,000 to \$462,600	over \$462,600
AVERAGE INCOME IN GROUP	\$13,800	\$32,400	\$50,500	\$82,700	\$139,500	\$286,000	\$1,063,600
 SALES & EXCISE TAXES	6.1%	5.3%	4.6%	3.6%	2.7%	1.7%	0.8%
General Sales—Individuals	3.4%	3.0%	2.7%	2.2%	1.7%	1.1%	0.5%
Other Sales & Excise—Ind.	0.9%	0.6%	0.5%	0.4%	0.3%	0.2%	0.0%
Sales & Excise on Business	1.7%	1.6%	1.4%	1.0%	0.8%	0.4%	0.3%
 PROPERTY TAXES	5.3%	3.8%	3.8%	3.4%	3.1%	2.8%	3.2%
Home, Rent, Car—Individuals	5.2%	3.8%	3.6%	3.1%	2.8%	2.1%	0.8%
Other Property Taxes	0.0%	0.1%	0.2%	0.3%	0.3%	0.7%	2.4%
 INCOME TAXES	-0.2%	0.8%	2.5%	2.8%	3.6%	4.2%	4.7%
Personal Income Tax	-0.2%	0.8%	2.4%	2.8%	3.6%	4.2%	4.4%
Corporate Income Tax	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.2%
 TOTAL TAXES	11.1%	10.0%	10.8%	9.8%	9.4%	8.7%	8.7%

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, **Nebraska has the 36th most unfair state and local tax system** in the country. Incomes are more unequal in Nebraska 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 NEBRASKA



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Provides a refundable Earned Income Tax Credit (EITC)
- Provides a partially refundable dependent care tax credit
- Sales tax base excludes groceries
- Requires the use of combined reporting for the corporate income tax
- Levies a county-level inheritance tax



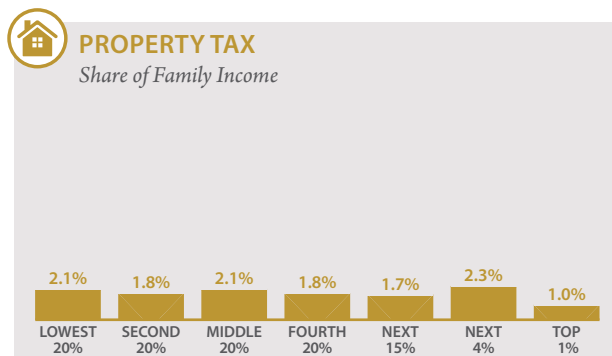
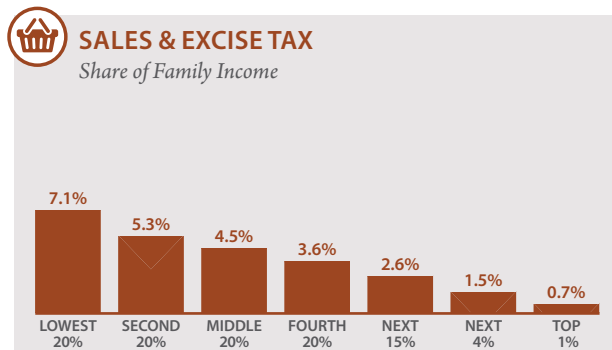
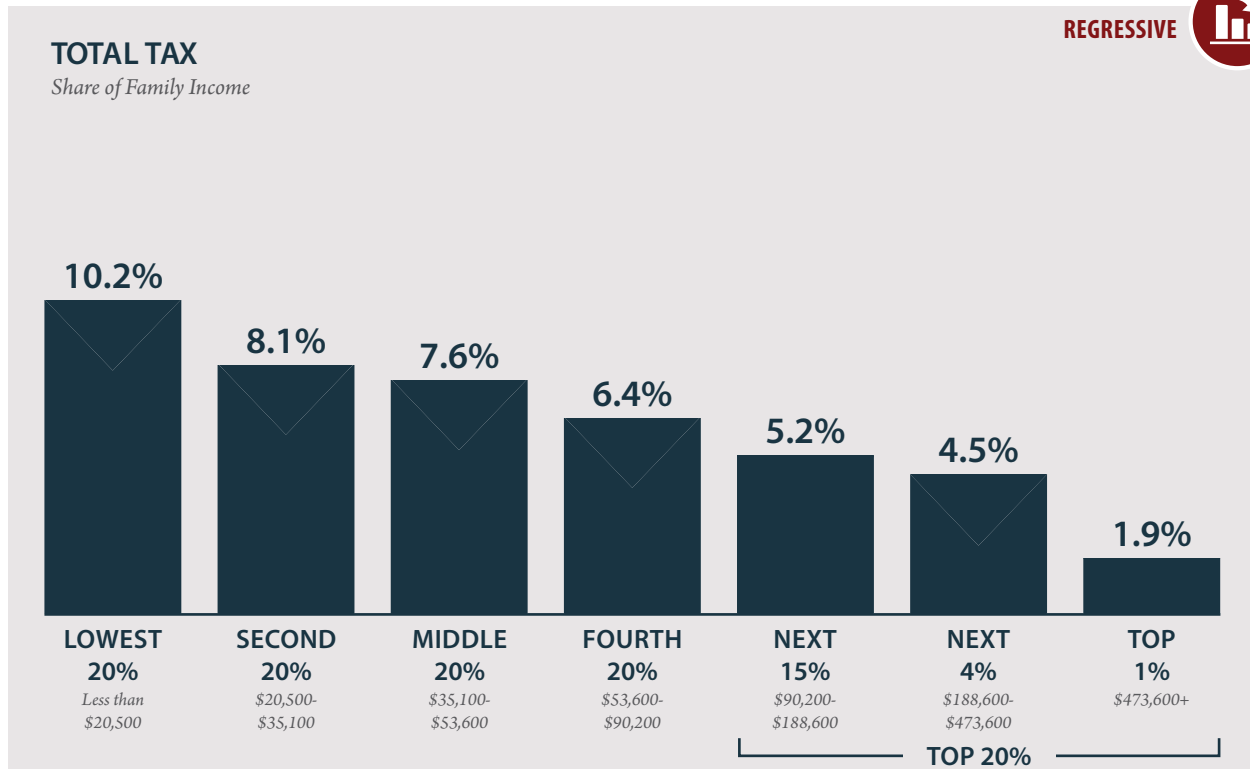
REGRESSIVE TAX CODE FEATURES

- Comparatively high reliance on property taxes
- Fails to provide a property tax "circuit breaker" credit for low-income taxpayers



NEVADA

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







NOTE:

Figures show permanent law in Nevada 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.

NEVADA 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 \$20,500	\$20,500 to \$35,100	\$35,100 to \$53,600	\$53,600 to \$90,200	\$90,200 to \$188,600	\$188,600 to \$473,600	over \$473,600
AVERAGE INCOME IN GROUP	\$13,700	\$26,800	\$42,200	\$69,700	\$126,400	\$283,600	\$1,698,500
 SALES & EXCISE TAXES	7.1%	5.3%	4.5%	3.6%	2.6%	1.5%	0.7%
General Sales—Individuals	3.4%	2.8%	2.5%	2.1%	1.6%	1.0%	0.5%
Other Sales & Excise—Ind.	2.1%	1.2%	0.9%	0.7%	0.5%	0.2%	0.0%
Sales & Excise on Business	1.6%	1.2%	1.0%	0.8%	0.5%	0.3%	0.2%
 PROPERTY TAXES	2.1%	1.8%	2.1%	1.8%	1.7%	2.3%	1.0%
Home, Rent, Car—Individuals	2.0%	1.8%	2.1%	1.8%	1.6%	2.0%	0.2%
Other Property Taxes	0.1%	0.0%	0.0%	0.1%	0.1%	0.3%	0.8%
 INCOME TAXES	1.0%	1.0%	1.0%	1.0%	0.9%	0.7%	0.3%
Personal Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Corporate Income Tax	1.0%	1.0%	1.0%	1.0%	0.9%	0.7%	0.3%
 TOTAL TAXES	10.2%	8.1%	7.6%	6.4%	5.2%	4.5%	1.9%

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, **Nevada has the 5th most unfair state and local tax system** in the country. Incomes are more unequal in Nevada 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 NEVADA



PROGRESSIVE TAX CODE FEATURES

- Sales tax base excludes groceries

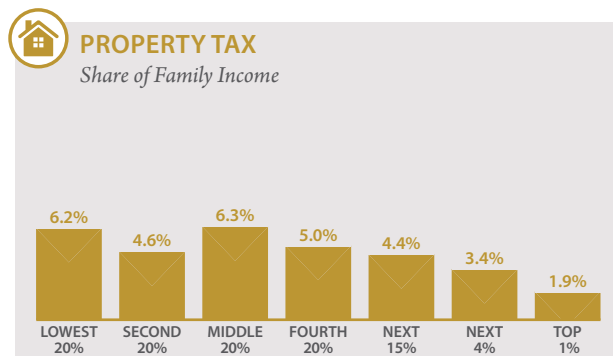
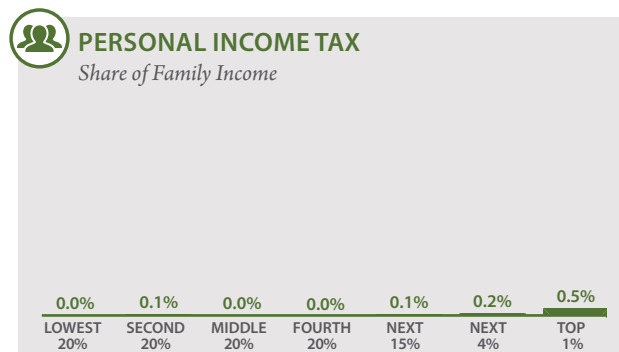
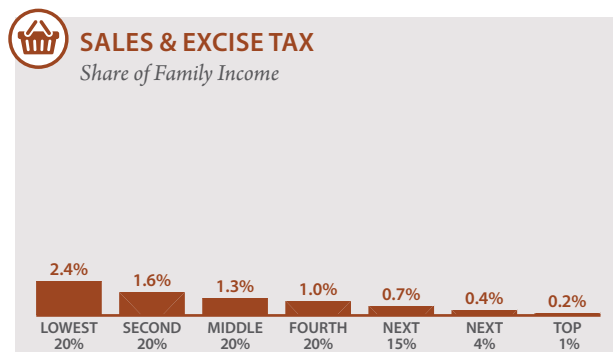
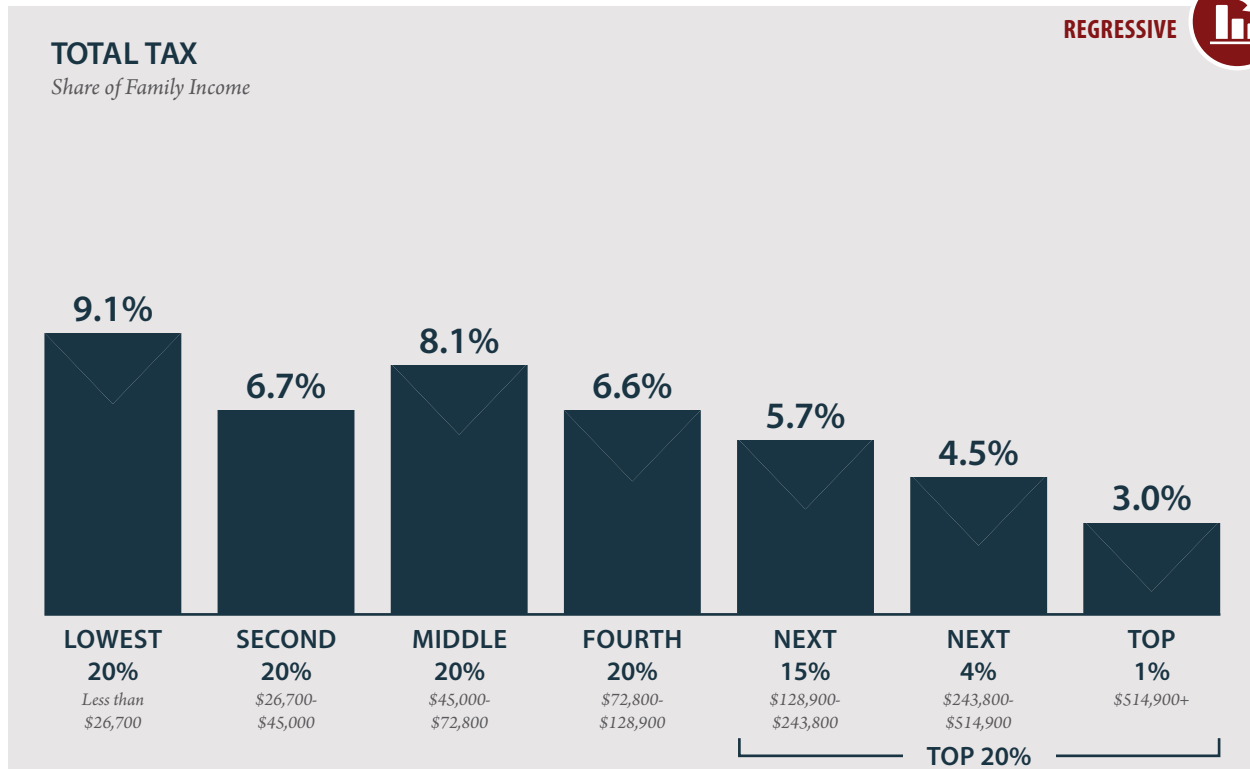


REGRESSIVE TAX CODE FEATURES

- No personal income tax
- Comparatively high reliance on sales and excise taxes
- Imposes a business payroll tax in lieu of a corporate profits tax
- Fails to provide tax credits to offset sales, excise, and property taxes
- Does not levy a tax on estates or inheritances

NEW HAMPSHIRE

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







NOTE:

Figures show permanent law in New Hampshire enacted through September 10, 2018 at 2015 income levels. Rates for the state BPT and BET are reflected at 7.9 percent and 0.675 percent, respectively. 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.

NEW HAMPSHIRE 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 \$26,700	\$26,700 to \$45,000	\$45,000 to \$72,800	\$72,800 to \$128,900	\$128,900 to \$243,800	\$243,800 to \$514,900	over \$514,900
AVERAGE INCOME IN GROUP	\$16,100	\$35,800	\$57,200	\$97,500	\$169,200	\$350,500	\$1,461,900
 SALES & EXCISE TAXES	2.4%	1.6%	1.3%	1.0%	0.7%	0.4%	0.2%
General Sales—Individuals	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other Sales & Excise—Ind.	2.0%	1.3%	1.0%	0.8%	0.6%	0.4%	0.1%
Sales & Excise on Business	0.4%	0.3%	0.3%	0.2%	0.1%	0.1%	0.0%
 PROPERTY TAXES	6.2%	4.6%	6.3%	5.0%	4.4%	3.4%	1.9%
Home, Rent, Car—Individuals	6.0%	4.4%	6.1%	4.8%	4.1%	2.8%	0.8%
Other Property Taxes	0.2%	0.2%	0.2%	0.2%	0.3%	0.6%	1.1%
 INCOME TAXES	0.6%	0.5%	0.5%	0.5%	0.6%	0.7%	1.0%
Personal Income Tax	0.0%	0.1%	0.0%	0.0%	0.1%	0.2%	0.5%
Corporate Income Tax	0.6%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
 TOTAL TAXES	9.1%	6.7%	8.1%	6.6%	5.7%	4.5%	3.0%

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, **New Hampshire has the 16th most unfair state and local tax system** in the country. Incomes are more unequal in New Hampshire 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 NEW HAMPSHIRE



PROGRESSIVE TAX CODE FEATURES

- No statewide sales tax
- Requires the use of combined reporting for the corporate income tax

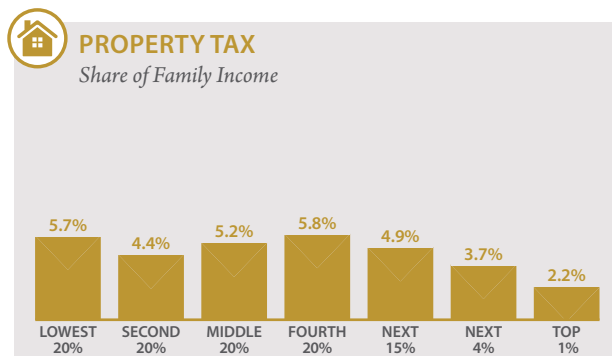
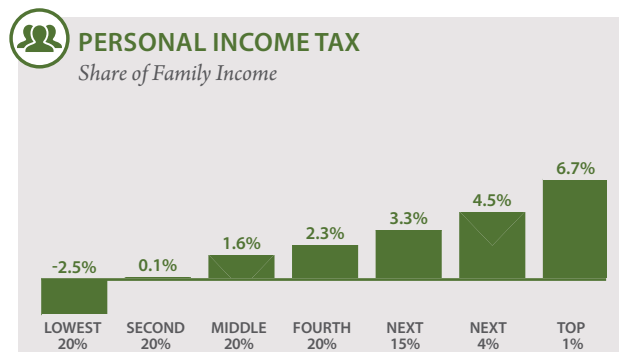
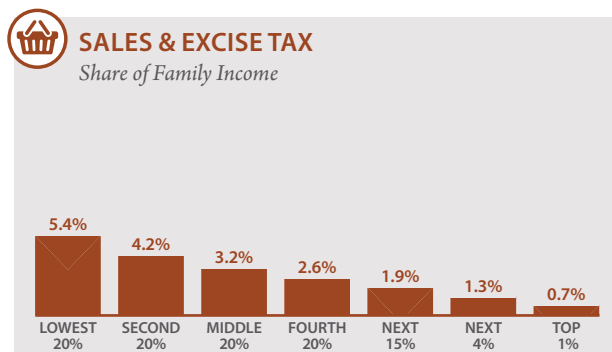
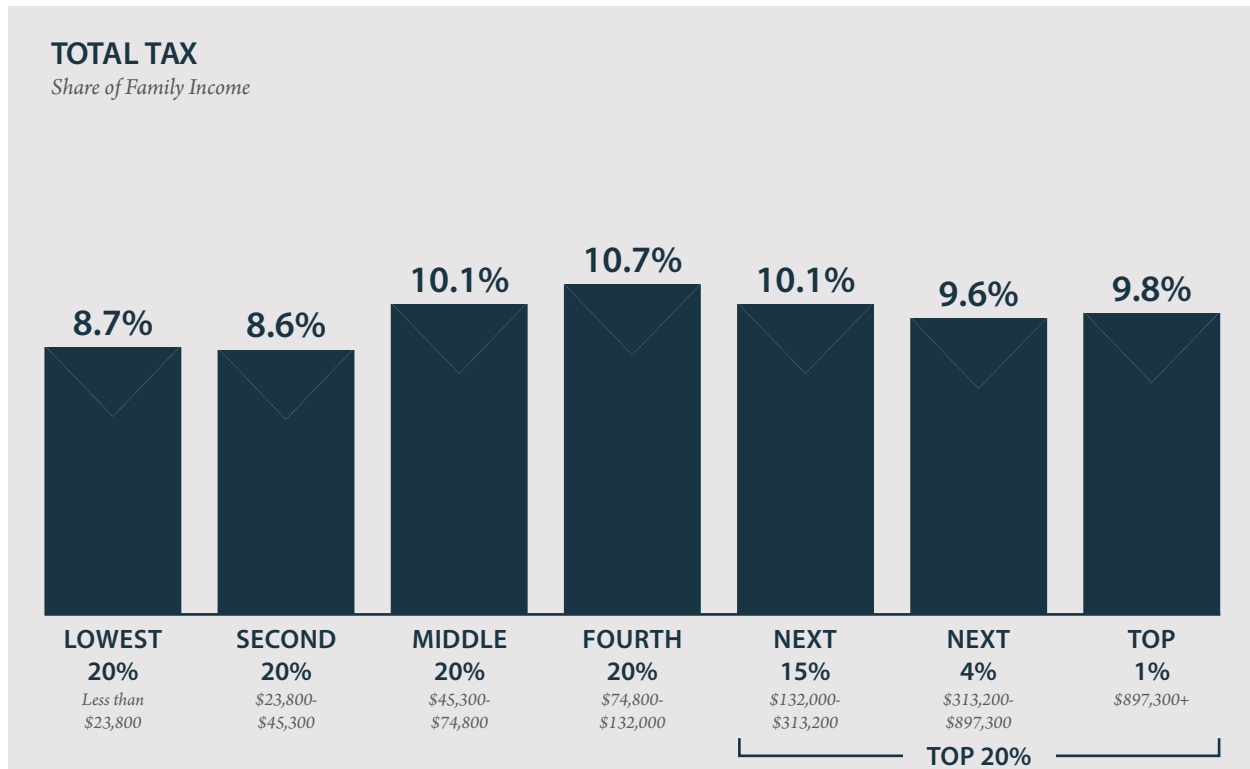


REGRESSIVE TAX CODE FEATURES

- No broad-based personal income tax
- Comparatively high reliance on property taxes
- Fails to provide tax credits to offset sales, excise, and property taxes
- Does not levy a tax on estates or inheritances

NEW JERSEY

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







NOTE:

Figures show permanent law in New Jersey 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.

NEW JERSEY 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 \$23,800	\$23,800 to \$45,300	\$45,300 to \$74,800	\$74,800 to \$132,000	\$132,000 to \$313,200	\$313,200 to \$897,300	over \$897,300
AVERAGE INCOME IN GROUP	\$14,600	\$34,000	\$58,100	\$100,200	\$188,900	\$439,000	\$1,864,800
 SALES & EXCISE TAXES	5.4%	4.2%	3.2%	2.6%	1.9%	1.3%	0.7%
General Sales—Individuals	2.4%	2.0%	1.7%	1.4%	1.1%	0.8%	0.4%
Other Sales & Excise—Ind.	1.5%	1.0%	0.7%	0.5%	0.3%	0.2%	0.1%
Sales & Excise on Business	1.4%	1.2%	0.9%	0.7%	0.5%	0.3%	0.2%
 PROPERTY TAXES	5.7%	4.4%	5.2%	5.8%	4.9%	3.7%	2.2%
Home, Rent, Car—Individuals	5.6%	4.3%	5.0%	5.7%	4.6%	3.0%	0.6%
Other Property Taxes	0.1%	0.1%	0.2%	0.1%	0.3%	0.7%	1.5%
 INCOME TAXES	-2.4%	0.1%	1.7%	2.3%	3.4%	4.6%	7.0%
Personal Income Tax	-2.5%	0.1%	1.6%	2.3%	3.3%	4.5%	6.7%
Corporate Income Tax	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.3%
 TOTAL TAXES	8.7%	8.6%	10.1%	10.7%	10.1%	9.6%	9.8%

Individual figures may not sum to totals due to rounding.

ITEP TAX INEQUALITY INDEX

According to ITEP's Tax Inequality Index, **New Jersey's state and local tax system does not worsen income inequality and ranks 46th on the index.** The large income gap between lower- and middle-income taxpayers, as compared to the wealthy, is somewhat narrower after state and local taxes than before. (See Appendix B for state-by-state rankings and the methodology for additional detail.)

TAX FEATURES DRIVING THE DATA IN NEW JERSEY



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Provides a refundable Earned Income Tax Credit (EITC)
- Provides a refundable property tax "circuit breaker" credit via the personal income tax
- Sales tax base excludes groceries
- Levies a tax on inheritances
- Requires the use of combined reporting for the corporate income tax

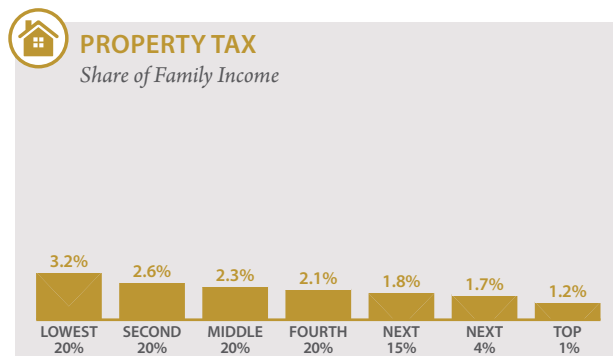
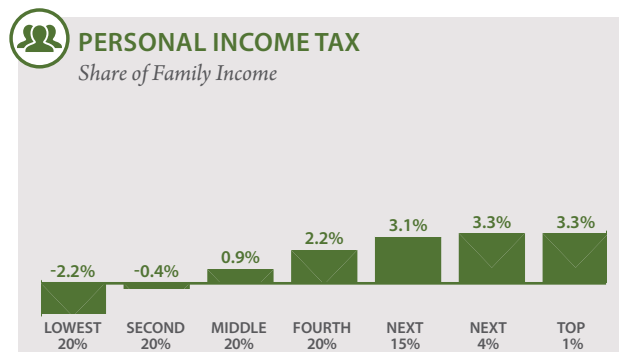
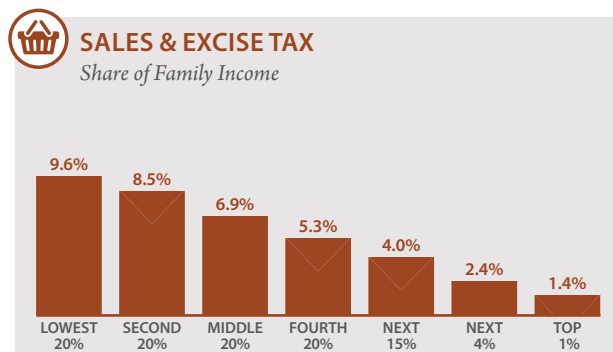
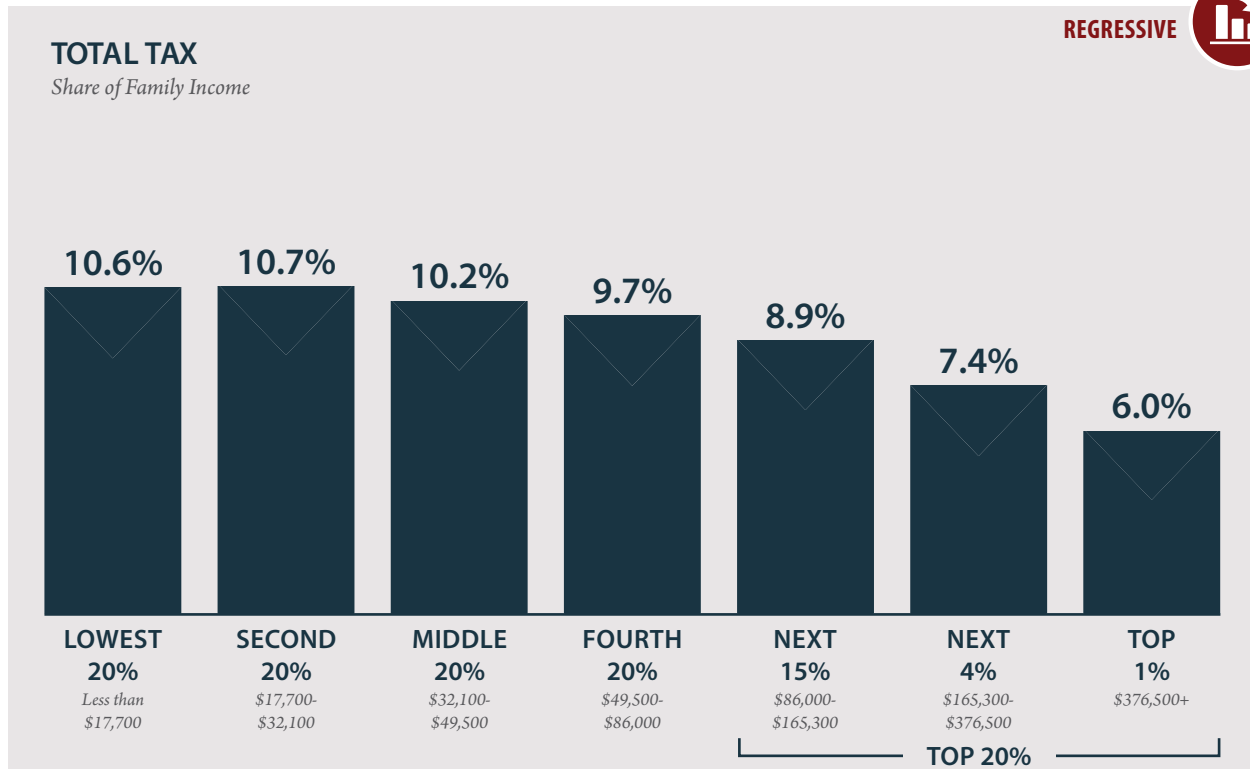


REGRESSIVE TAX CODE FEATURES

- Comparatively high reliance on property taxes
- Comparatively high cigarette tax rate
- Eliminated estate tax in 2018

NEW MEXICO

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







NOTE:

Figures show permanent law in New Mexico 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.

NEW MEXICO 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 \$17,700	\$17,700 to \$32,100	\$32,100 to \$49,500	\$49,500 to \$86,000	\$86,000 to \$165,300	\$165,300 to \$376,500	over \$376,500
AVERAGE INCOME IN GROUP	\$11,500	\$25,100	\$39,400	\$65,400	\$116,400	\$229,700	\$845,400
 SALES & EXCISE TAXES	9.6%	8.5%	6.9%	5.3%	4.0%	2.4%	1.4%
General Sales—Individuals	5.3%	5.1%	4.2%	3.3%	2.5%	1.5%	0.9%
Other Sales & Excise—Ind.	1.0%	0.7%	0.5%	0.3%	0.2%	0.1%	0.0%
Sales & Excise on Business	3.2%	2.8%	2.3%	1.7%	1.2%	0.7%	0.4%
 PROPERTY TAXES	3.2%	2.6%	2.3%	2.1%	1.8%	1.7%	1.2%
Home, Rent, Car—Individuals	3.2%	2.5%	2.2%	2.0%	1.6%	1.4%	0.4%
Other Property Taxes	0.0%	0.0%	0.1%	0.1%	0.1%	0.3%	0.8%
 INCOME TAXES	-2.2%	-0.4%	0.9%	2.2%	3.2%	3.4%	3.5%
Personal Income Tax	-2.2%	-0.4%	0.9%	2.2%	3.1%	3.3%	3.3%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
 TOTAL TAXES	10.6%	10.7%	10.2%	9.7%	8.9%	7.4%	6.0%

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, **New Mexico has the 19th most unfair state and local tax system** in the country. Incomes are more unequal in New Mexico 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 NEW MEXICO



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Provides a refundable Earned Income Tax Credit (EITC)
- Provides a refundable low-income tax credit
- Provides a refundable dependent care tax credit
- Sales tax base excludes groceries

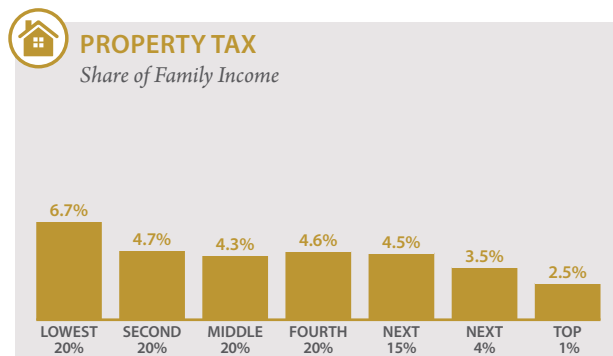
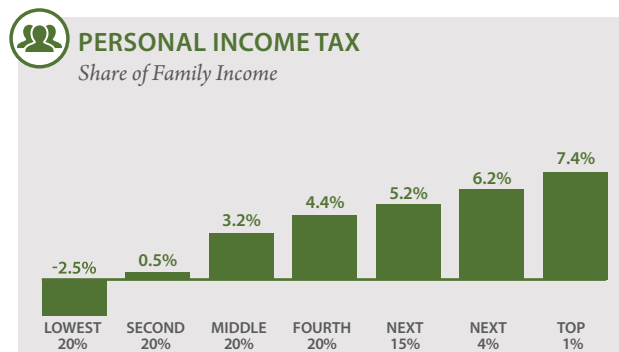
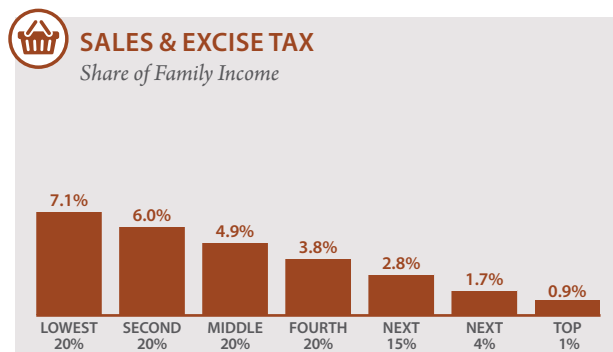
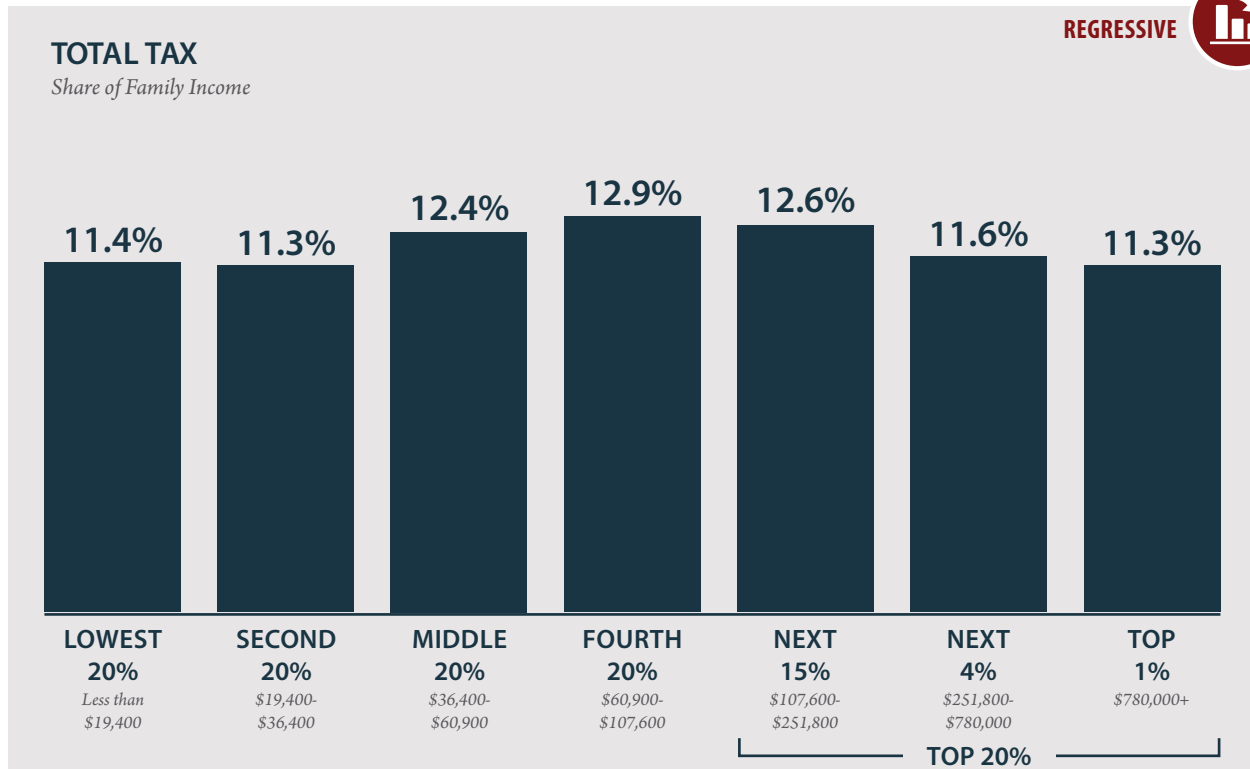


REGRESSIVE TAX CODE FEATURES

- Provides an income tax exclusion equal to at least half of capital gains income
- Fails to provide a property tax "circuit breaker" credit for low-income, non-elderly taxpayers
- Does not levy a tax on estates or inheritances

NEW YORK

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







NOTE:

Figures show permanent law in New York enacted through September 10, 2018 at 2015 income levels including fully phased-in middle-income tax cuts. The millionaires tax bracket is not included since it is set to expire in 2019. 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.

NEW YORK 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 \$19,400	\$19,400 to \$36,400	\$36,400 to \$60,900	\$60,900 to \$107,600	\$107,600 to \$251,800	\$251,800 to \$780,000	over \$780,000
AVERAGE INCOME IN GROUP	\$11,700	\$27,700	\$47,600	\$81,000	\$155,800	\$398,700	\$2,491,200
 SALES & EXCISE TAXES	7.1%	6.0%	4.9%	3.8%	2.8%	1.7%	0.9%
General Sales—Individuals	3.6%	3.4%	2.8%	2.3%	1.8%	1.1%	0.6%
Other Sales & Excise—Ind.	1.3%	0.8%	0.6%	0.4%	0.3%	0.1%	0.0%
Sales & Excise on Business	2.2%	1.8%	1.5%	1.1%	0.7%	0.4%	0.2%
 PROPERTY TAXES	6.7%	4.7%	4.3%	4.6%	4.5%	3.5%	2.5%
Home, Rent, Car—Individuals	6.0%	4.0%	3.6%	4.0%	3.9%	2.7%	0.5%
Other Property Taxes	0.7%	0.7%	0.7%	0.6%	0.6%	0.9%	1.9%
 INCOME TAXES	-2.4%	0.6%	3.3%	4.5%	5.3%	6.4%	7.9%
Personal Income Tax	-2.5%	0.5%	3.2%	4.4%	5.2%	6.2%	7.4%
Corporate Income Tax	0.1%	0.1%	0.1%	0.1%	0.2%	0.2%	0.5%
 TOTAL TAXES	11.4%	11.3%	12.4%	12.9%	12.6%	11.6%	11.3%

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, **New York has the 44th most unfair state and local tax system** in the country. Incomes are more unequal in New York 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 NEW YORK



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Provides a refundable Earned Income Tax Credit (EITC) in New York State and an additional credit in New York City
- Provides a refundable child tax credit
- Sales tax base excludes groceries
- Requires the use of combined reporting for the corporate income tax
- Levies a state estate tax

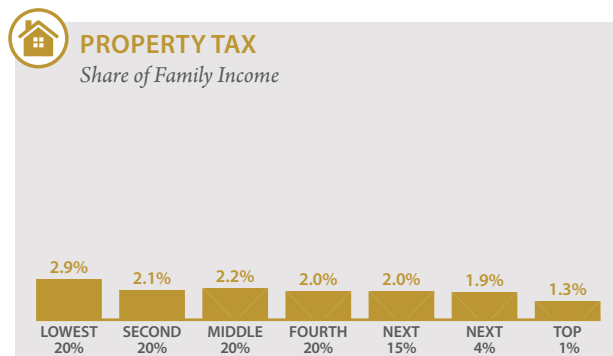
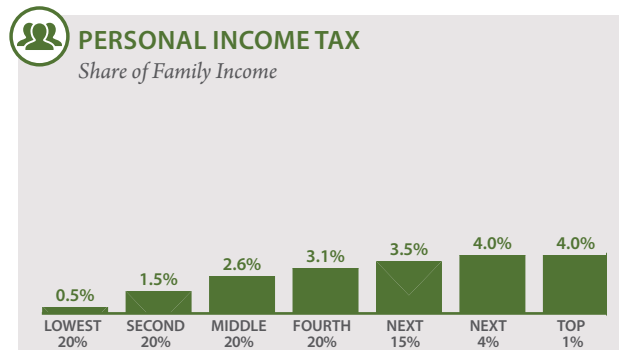
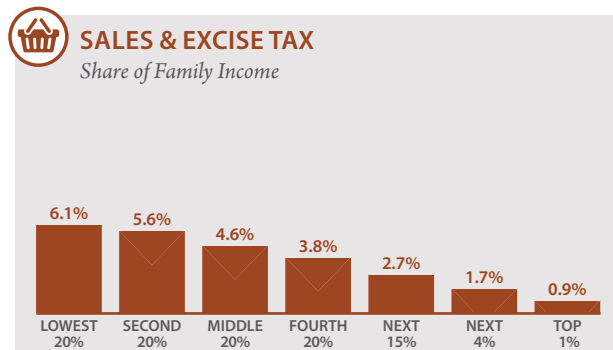
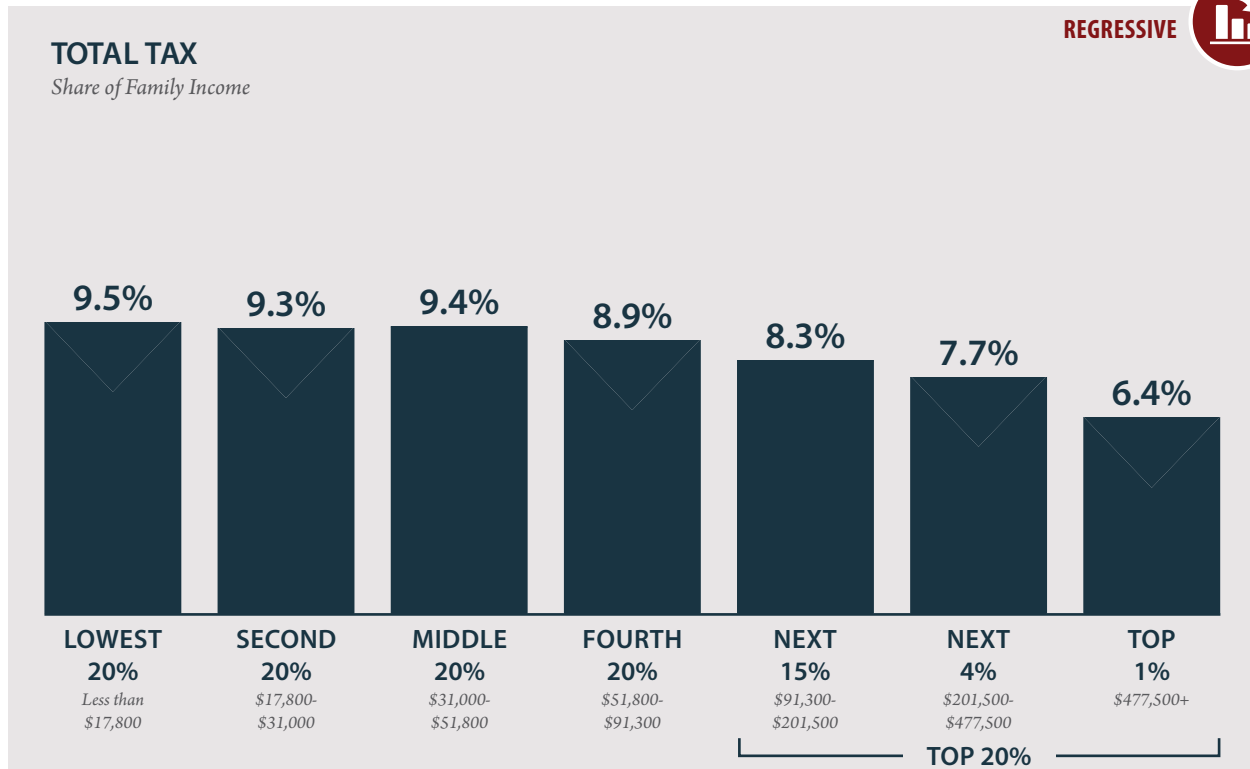


REGRESSIVE TAX CODE FEATURES

- Comparatively high combined state and local sales tax rates
- Comparatively high cigarette tax rate

NORTH CAROLINA

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







NOTE:

Figures show permanent law in North Carolina enacted through September 10, 2018 at 2015 income levels including personal and corporate tax rate reductions scheduled to go into effect in 2019. 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.

NORTH CAROLINA 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 \$17,800	\$17,800 to \$31,000	\$31,000 to \$51,800	\$51,800 to \$91,300	\$91,300 to \$201,500	\$201,500 to \$477,500	over \$477,500
AVERAGE INCOME IN GROUP	\$11,200	\$24,700	\$40,100	\$68,900	\$126,800	\$289,700	\$1,085,000
 SALES & EXCISE TAXES	6.1%	5.6%	4.6%	3.8%	2.7%	1.7%	0.9%
General Sales—Individuals	3.3%	3.1%	2.7%	2.3%	1.7%	1.1%	0.6%
Other Sales & Excise—Ind.	1.1%	1.0%	0.7%	0.5%	0.4%	0.2%	0.1%
Sales & Excise on Business	1.7%	1.5%	1.2%	1.0%	0.6%	0.4%	0.2%
 PROPERTY TAXES	2.9%	2.1%	2.2%	2.0%	2.0%	1.9%	1.3%
Home, Rent, Car—Individuals	2.9%	2.1%	2.1%	1.9%	1.9%	1.6%	0.5%
Other Property Taxes	0.0%	0.0%	0.1%	0.1%	0.1%	0.3%	0.8%
 INCOME TAXES	0.5%	1.6%	2.6%	3.2%	3.5%	4.1%	4.2%
Personal Income Tax	0.5%	1.5%	2.6%	3.1%	3.5%	4.0%	4.0%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
 TOTAL TAXES	9.5%	9.3%	9.4%	8.9%	8.3%	7.7%	6.4%

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, **North Carolina has the 31st most unfair state and local tax system** in the country. Incomes are more unequal in North Carolina 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 NORTH CAROLINA



PROGRESSIVE TAX CODE FEATURES

- State sales tax base excludes groceries
- Comparatively high standard deduction
- Mortgage interest and property tax deductions are capped at \$20,000

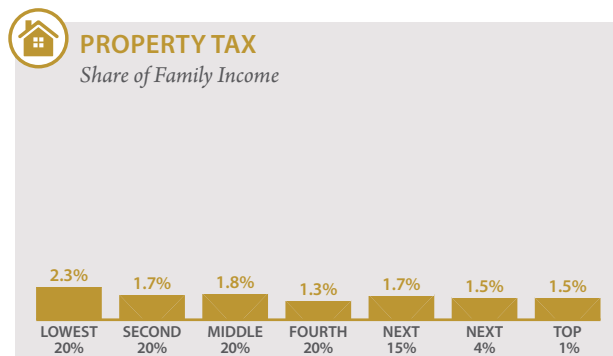
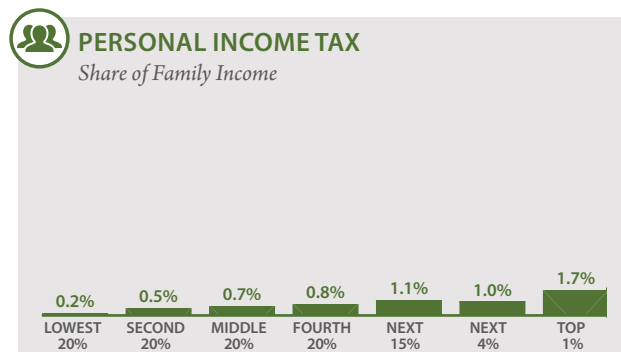
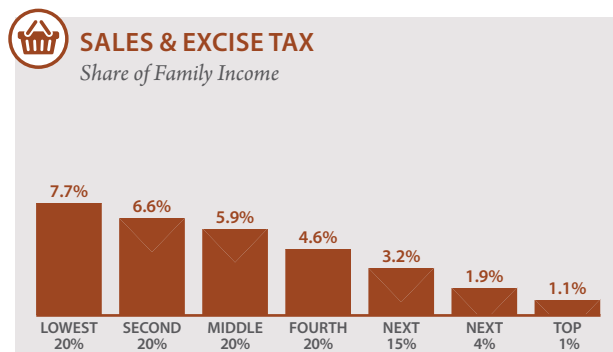
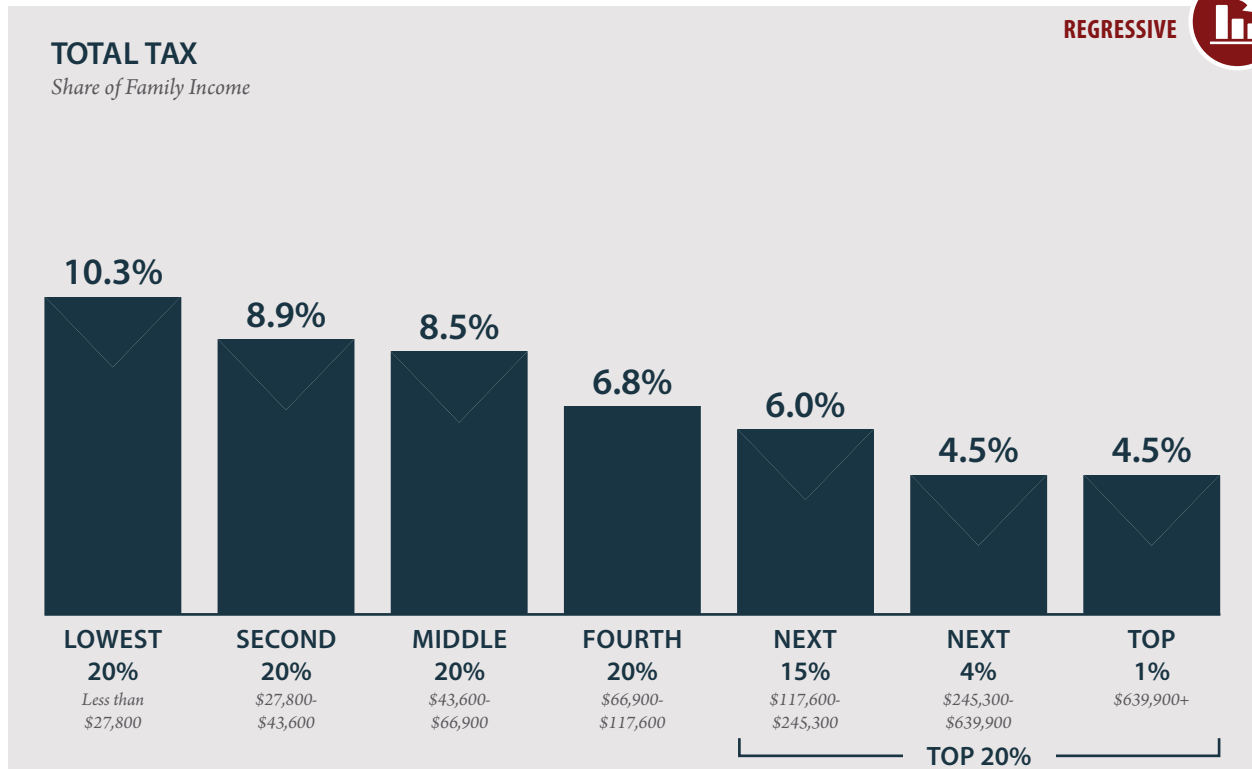


REGRESSIVE TAX CODE FEATURES

- Personal income tax uses a flat rate
- Comparatively high state and local sales tax rates
- Local sales tax bases include groceries
- Fails to provide refundable Earned Income Tax Credit (EITC) since credit was eliminated in 2013
- Fails to provide a property tax "circuit breaker" credit for low-income taxpayers
- Fails to use combined reporting as part of its corporate income tax
- Does not levy a tax on estates or inheritances

NORTH DAKOTA

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







NOTE:

Figures show permanent law in North Dakota 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.

NORTH DAKOTA 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 \$27,800	\$27,800 to \$43,600	\$43,600 to \$66,900	\$66,900 to \$117,600	\$117,600 to \$245,300	\$245,300 to \$639,900	over \$639,900
AVERAGE INCOME IN GROUP	\$16,600	\$35,600	\$55,200	\$92,000	\$157,900	\$367,700	\$1,331,300
 SALES & EXCISE TAXES	7.7%	6.6%	5.9%	4.6%	3.2%	1.9%	1.1%
General Sales—Individuals	3.5%	3.1%	2.9%	2.3%	1.7%	1.1%	0.7%
Other Sales & Excise—Ind.	0.8%	0.6%	0.5%	0.4%	0.3%	0.2%	0.1%
Sales & Excise on Business	3.4%	2.9%	2.6%	2.0%	1.2%	0.6%	0.4%
 PROPERTY TAXES	2.3%	1.7%	1.8%	1.3%	1.7%	1.5%	1.5%
Home, Rent, Car—Individuals	2.1%	1.7%	1.8%	1.1%	1.5%	1.0%	0.6%
Other Property Taxes	0.2%	0.0%	0.0%	0.2%	0.2%	0.5%	0.9%
 INCOME TAXES	0.3%	0.5%	0.7%	0.8%	1.1%	1.1%	1.8%
Personal Income Tax	0.2%	0.5%	0.7%	0.8%	1.1%	1.0%	1.7%
Corporate Income Tax	0.1%	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%
 TOTAL TAXES	10.3%	8.9%	8.5%	6.8%	6.0%	4.5%	4.5%

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, **North Dakota has the 17th most unfair state and local tax system** in the country. Incomes are more unequal in North Dakota 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 NORTH DAKOTA



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Sales tax base excludes groceries
- Requires the use of combined reporting for the corporate income tax

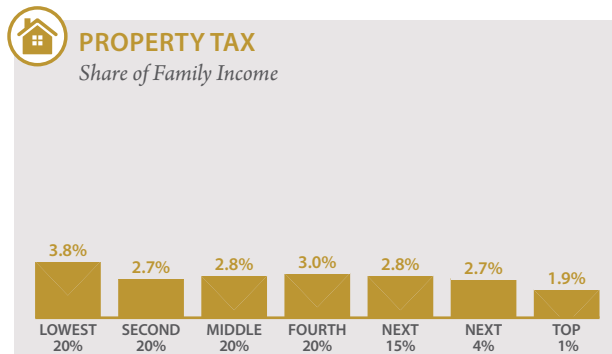
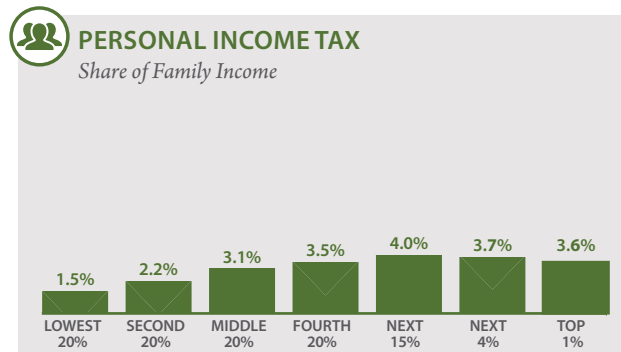
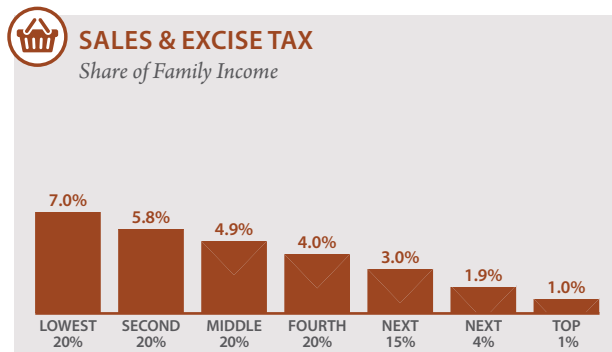
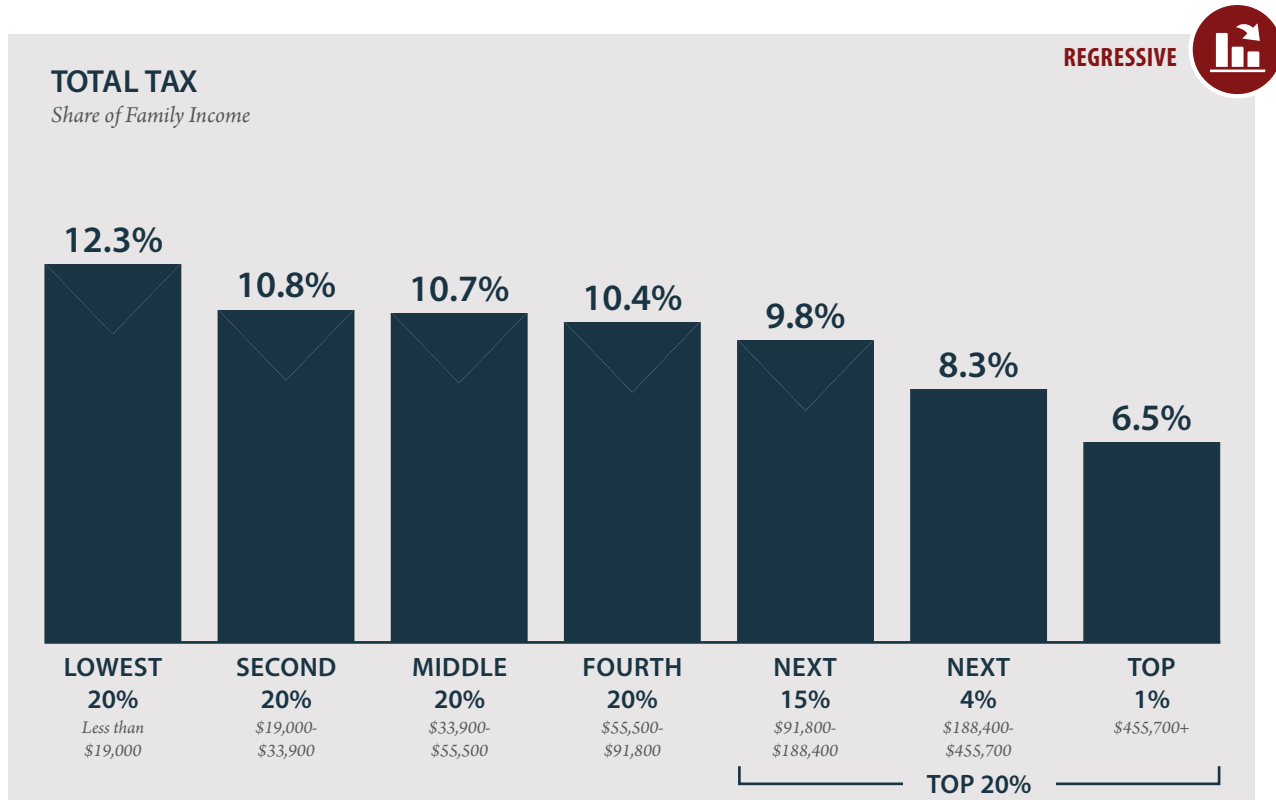


REGRESSIVE TAX CODE FEATURES

- Provides an income tax deduction for state income taxes paid
- Fails to provide refundable income tax credits to offset sales, excise, and property taxes
- Provides an income tax exclusion equal to 40 percent of long-term capital gains income
- Does not levy a tax on estates or inheritances

OHIO

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







NOTE:

Figures show permanent law in Ohio 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.

OHIO 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 \$19,000	\$19,000 to \$33,900	\$33,900 to \$55,500	\$55,500 to \$91,800	\$91,800 to \$188,400	\$188,400 to \$455,700	over \$455,700
AVERAGE INCOME IN GROUP	\$11,200	\$26,500	\$44,100	\$71,700	\$123,100	\$267,000	\$1,052,700
 SALES & EXCISE TAXES	7.0%	5.8%	4.9%	4.0%	3.0%	1.9%	1.0%
General Sales—Individuals	3.0%	2.8%	2.5%	2.2%	1.7%	1.1%	0.6%
Other Sales & Excise—Ind.	2.1%	1.4%	1.0%	0.7%	0.5%	0.3%	0.1%
Sales & Excise on Business	1.9%	1.6%	1.3%	1.0%	0.7%	0.4%	0.3%
 PROPERTY TAXES	3.8%	2.7%	2.8%	3.0%	2.8%	2.7%	1.9%
Home, Rent, Car—Individuals	3.8%	2.7%	2.7%	2.8%	2.7%	2.2%	0.7%
Other Property Taxes	0.1%	0.1%	0.1%	0.2%	0.2%	0.5%	1.2%
 INCOME TAXES	1.5%	2.2%	3.1%	3.5%	4.0%	3.8%	3.6%
Personal Income Tax	1.5%	2.2%	3.1%	3.5%	4.0%	3.7%	3.6%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
 TOTAL TAXES	12.3%	10.8%	10.7%	10.4%	9.8%	8.3%	6.5%

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, **Ohio has the 13th most unfair state and local tax system** in the country. Incomes are more unequal in Ohio 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 OHIO



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Provides an Earned Income Tax Credit (EITC)
- Sales tax base excludes groceries



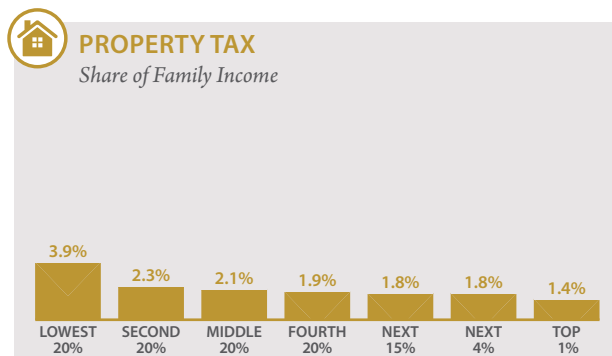
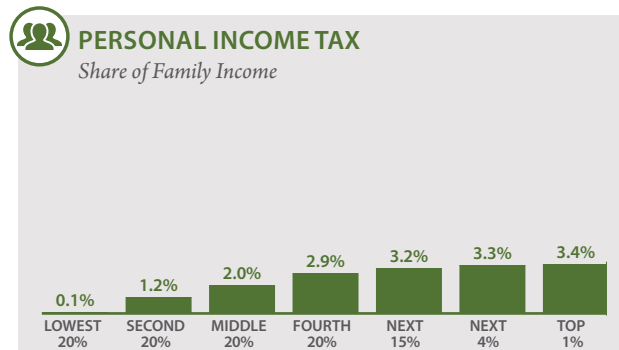
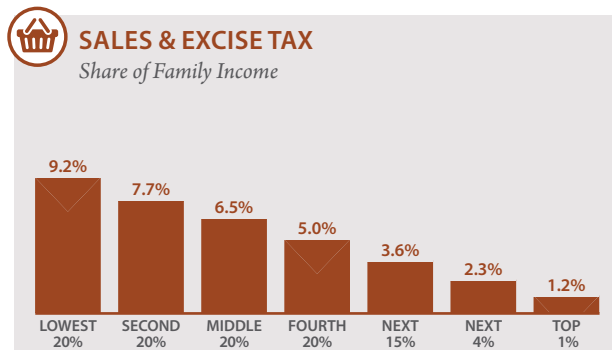
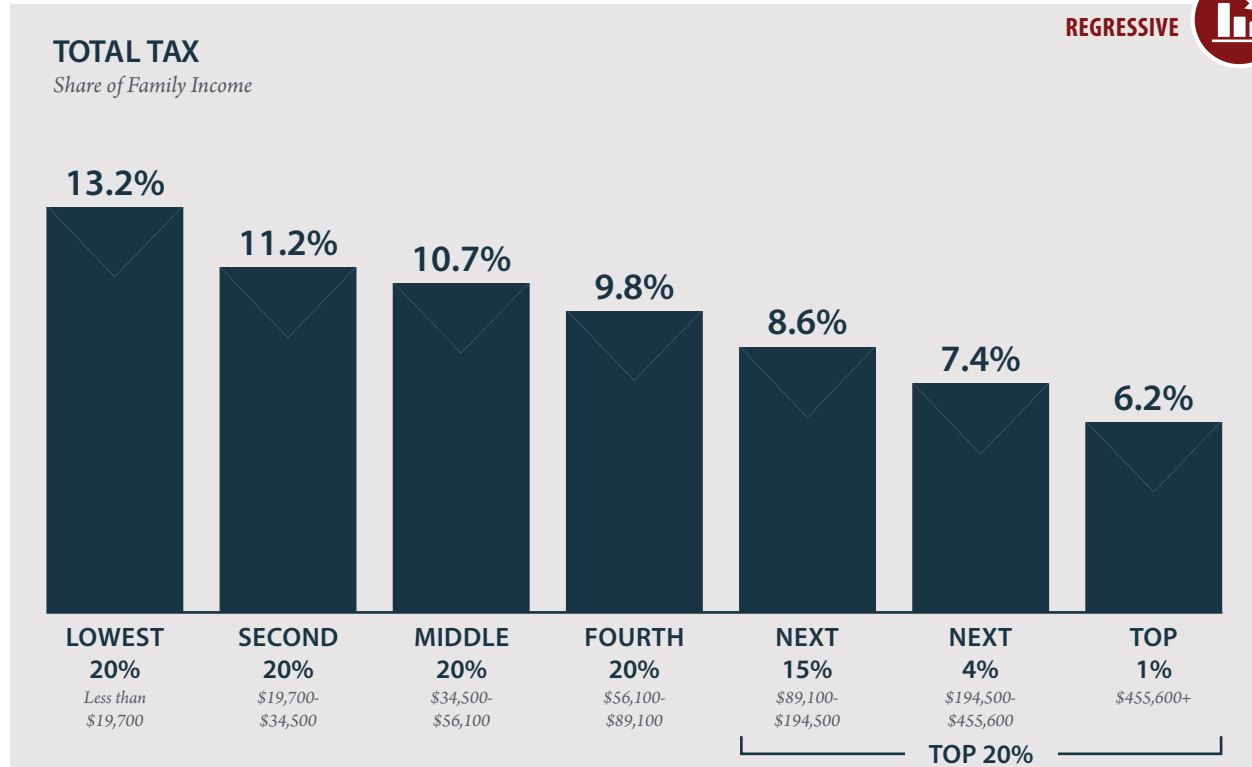
REGRESSIVE TAX CODE FEATURES

- Imposes a gross receipts tax in lieu of a corporate profits tax
- EITC is limited and non-refundable
- Allows income tax exclusion and lower rate for pass-through business income
- Does not levy a tax on estates or inheritances



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

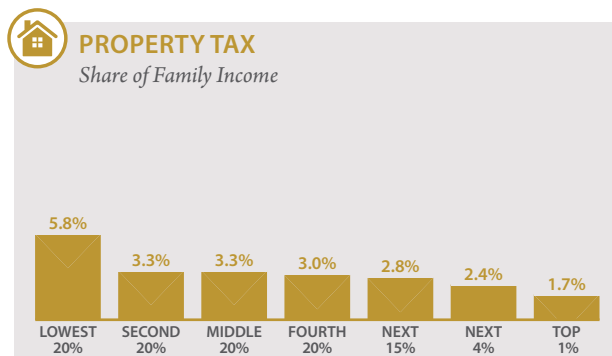
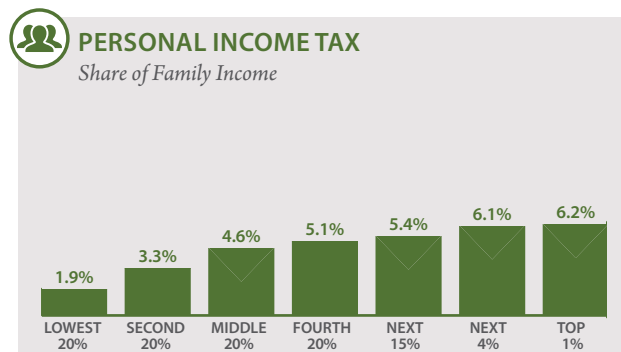
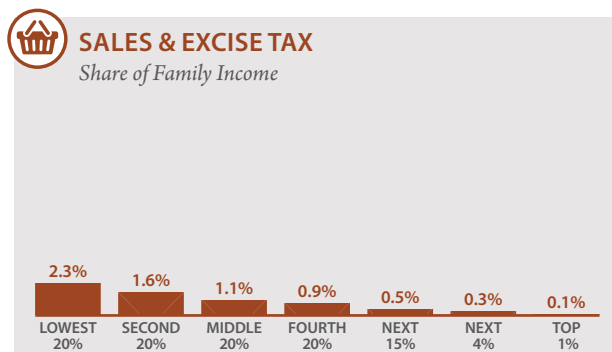
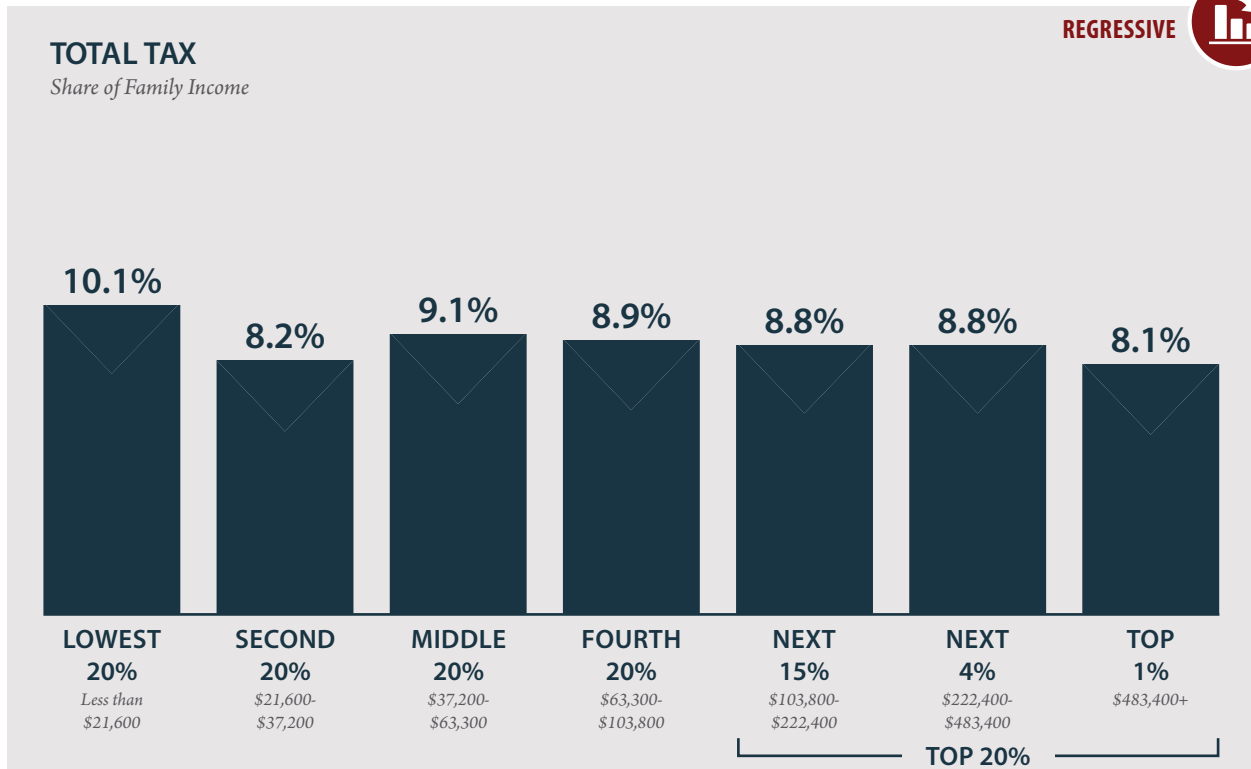


REGRESSIVE TAX CODE FEATURES

- 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

OREGON

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







NOTE:

Figures show permanent law in Oregon 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.

OREGON 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 \$21,600	\$21,600 to \$37,200	\$37,200 to \$63,300	\$63,300 to \$103,800	\$103,800 to \$222,400	\$222,400 to \$483,400	over \$483,400
AVERAGE INCOME IN GROUP	\$12,700	\$29,000	\$48,200	\$80,300	\$144,700	\$307,700	\$1,122,100
 SALES & EXCISE TAXES	2.3%	1.6%	1.1%	0.9%	0.5%	0.3%	0.1%
General Sales—Individuals	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other Sales & Excise—Ind.	2.0%	1.3%	0.9%	0.7%	0.4%	0.2%	0.1%
Sales & Excise on Business	0.3%	0.3%	0.2%	0.2%	0.1%	0.1%	0.0%
 PROPERTY TAXES	5.8%	3.3%	3.3%	3.0%	2.8%	2.4%	1.7%
Home, Rent, Car—Individuals	5.7%	3.1%	3.1%	2.8%	2.6%	1.9%	0.7%
Other Property Taxes	0.1%	0.2%	0.2%	0.2%	0.3%	0.5%	1.0%
 INCOME TAXES	1.9%	3.3%	4.6%	5.1%	5.5%	6.2%	6.3%
Personal Income Tax	1.9%	3.3%	4.6%	5.1%	5.4%	6.1%	6.2%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
 TOTAL TAXES	10.1%	8.2%	9.1%	8.9%	8.8%	8.8%	8.1%

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, **Oregon has the 41st most unfair state and local tax system** in the country. Incomes are more unequal in Oregon 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 OREGON



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Provides a refundable Earned Income Tax Credit (EITC)
- Provides a refundable property tax "circuit breaker" credit for renters via the personal income tax
- Provides refundable dependent care tax credit
- No statewide sales tax
- Requires the use of combined reporting for the corporate income tax
- Levies a state estate tax



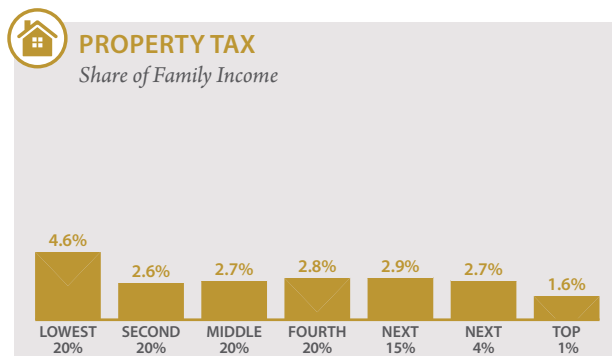
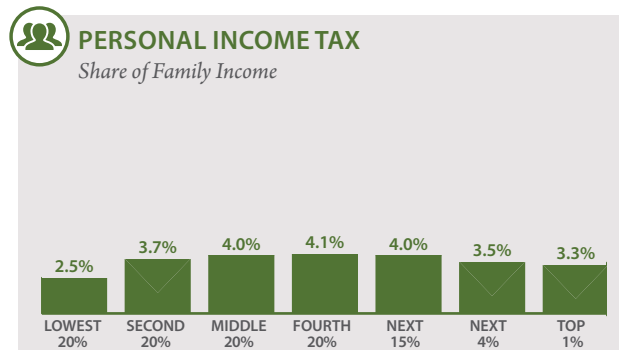
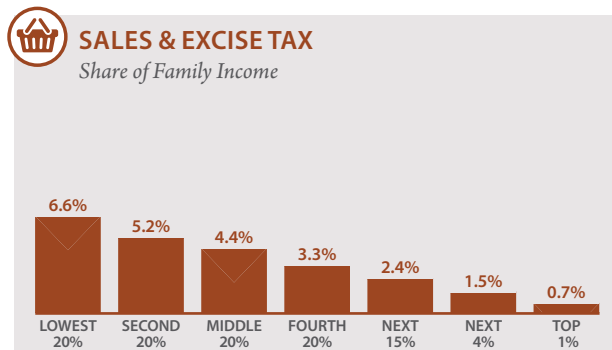
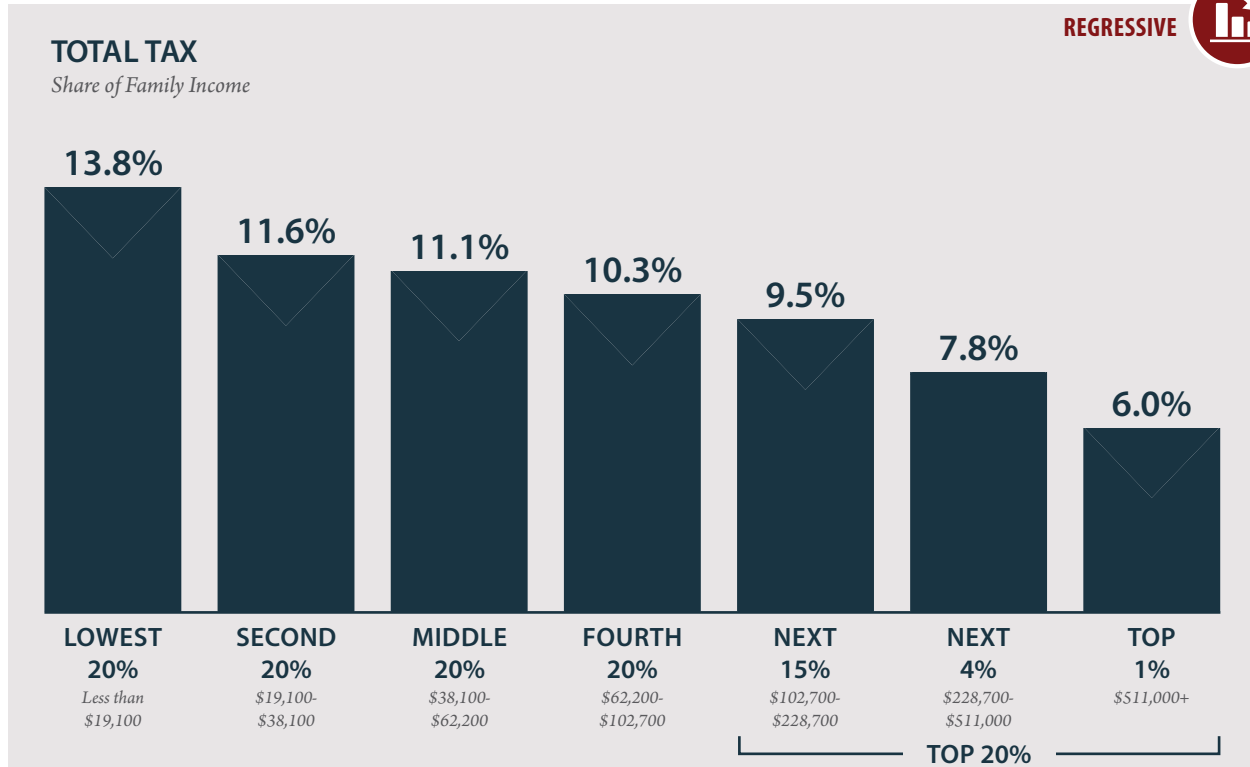
REGRESSIVE TAX CODE FEATURES

- Provides a limited income tax deduction for federal income taxes paid
- Allows lower personal income tax rates for pass-through business income
- Fails to provide a property tax "circuit breaker" credit for low-income homeowners



PENNSYLVANIA

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







NOTE:

Figures show permanent law in Pennsylvania 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.

PENNSYLVANIA 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 \$19,100	\$19,100 to \$38,100	\$38,100 to \$62,200	\$62,200 to \$102,700	\$102,700 to \$228,700	\$228,700 to \$511,000	over \$511,000
AVERAGE INCOME IN GROUP	\$11,600	\$28,600	\$49,400	\$81,200	\$142,600	\$329,400	\$1,327,500
 SALES & EXCISE TAXES	6.6%	5.2%	4.4%	3.3%	2.4%	1.5%	0.7%
General Sales—Individuals	2.1%	2.0%	1.8%	1.5%	1.1%	0.7%	0.4%
Other Sales & Excise—Ind.	2.6%	1.6%	1.2%	0.9%	0.6%	0.3%	0.1%
Sales & Excise on Business	1.9%	1.6%	1.4%	1.0%	0.7%	0.4%	0.2%
 PROPERTY TAXES	4.6%	2.6%	2.7%	2.8%	2.9%	2.7%	1.6%
Home, Rent, Car—Individuals	4.5%	2.4%	2.5%	2.7%	2.7%	2.2%	0.4%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.2%	0.4%	1.2%
 INCOME TAXES	2.6%	3.8%	4.1%	4.2%	4.2%	3.7%	3.7%
Personal Income Tax	2.5%	3.7%	4.0%	4.1%	4.0%	3.5%	3.3%
Corporate Income Tax	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.4%
 TOTAL TAXES	13.8%	11.6%	11.1%	10.3%	9.5%	7.8%	6.0%

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, **Pennsylvania has the 7th most unfair state and local tax system** in the country. Incomes are more unequal in Pennsylvania 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 PENNSYLVANIA



PROGRESSIVE TAX CODE FEATURES

- Provides non-refundable "tax forgiveness" credit to low-income taxpayers
- Sales tax base excludes groceries
- Levies a state inheritance tax

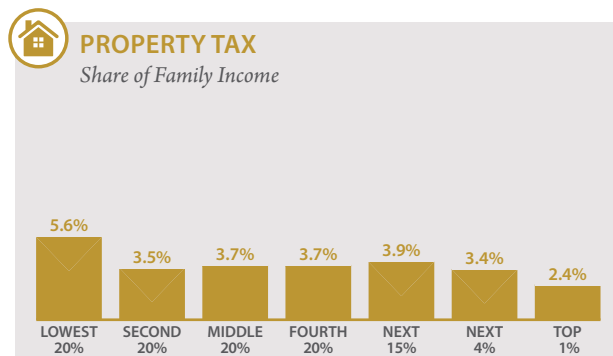
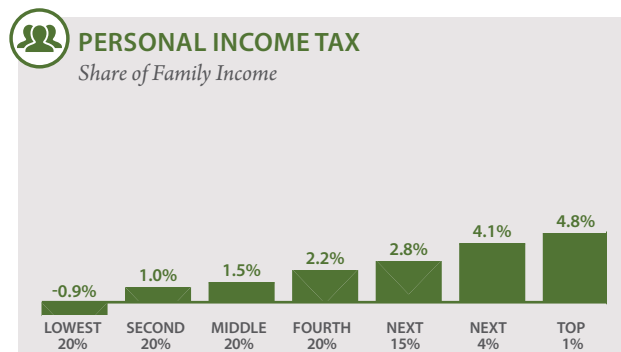
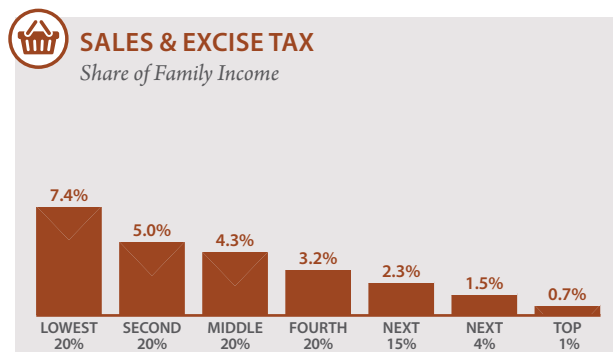
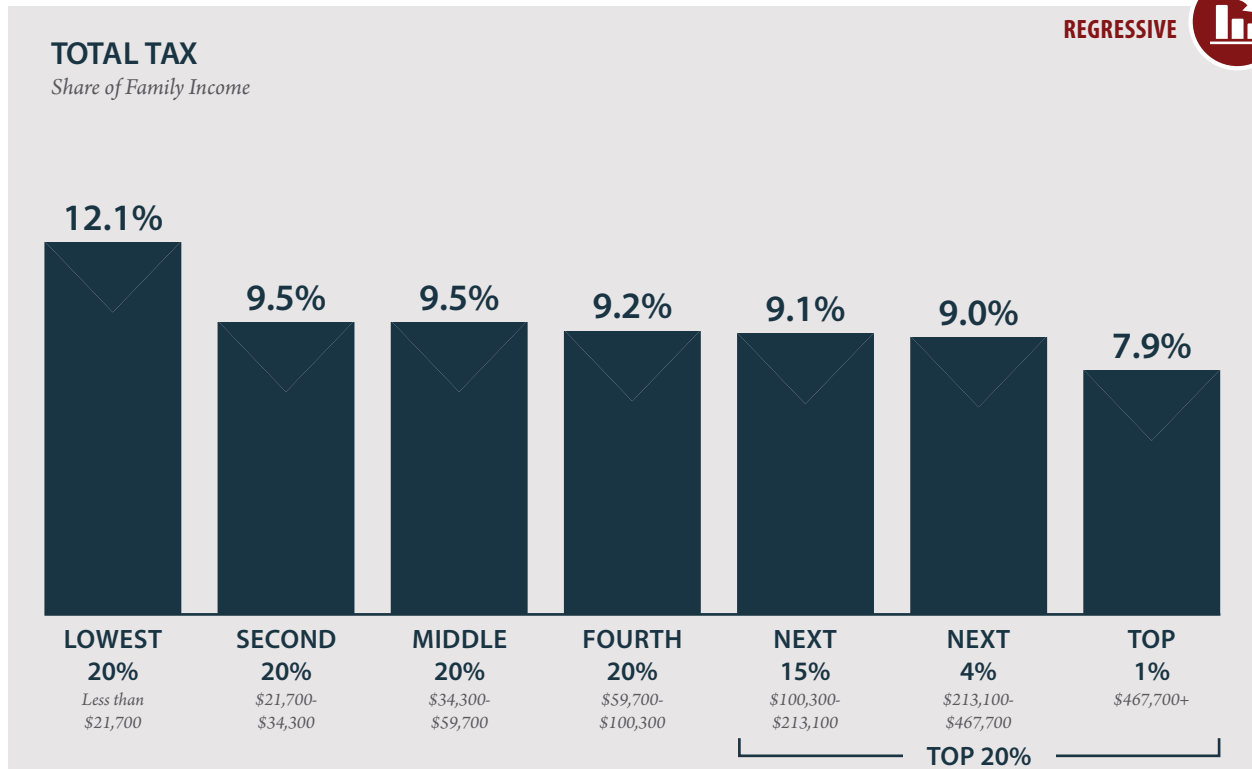


REGRESSIVE TAX CODE FEATURES

- Personal income tax uses a flat rate
- Fails to provide a standard deduction or personal exemption
- All retirement income is exempted from the personal income tax
- Fails to provide refundable income tax credits to offset sales, excise, and property taxes
- Fails to use combined reporting as part of its corporate income tax
- Comparatively high cigarette tax

RHODE ISLAND

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







NOTE:

Figures show permanent law in Rhode Island 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.

RHODE ISLAND 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 \$21,700	\$21,700 to \$34,300	\$34,300 to \$59,700	\$59,700 to \$100,300	\$100,300 to \$213,100	\$213,100 to \$467,700	over \$467,700
AVERAGE INCOME IN GROUP	\$11,000	\$28,600	\$45,700	\$75,600	\$141,700	\$292,600	\$1,123,300
 SALES & EXCISE TAXES	7.4%	5.0%	4.3%	3.2%	2.3%	1.5%	0.7%
General Sales—Individuals	3.1%	2.4%	2.2%	1.7%	1.3%	0.9%	0.4%
Other Sales & Excise—Ind.	2.7%	1.4%	1.1%	0.7%	0.5%	0.3%	0.1%
Sales & Excise on Business	1.5%	1.2%	1.0%	0.8%	0.5%	0.3%	0.2%
 PROPERTY TAXES	5.6%	3.5%	3.7%	3.7%	3.9%	3.4%	2.4%
Home, Rent, Car—Individuals	5.3%	3.3%	3.5%	3.4%	3.5%	2.7%	0.8%
Other Property Taxes	0.3%	0.2%	0.2%	0.4%	0.3%	0.7%	1.6%
 INCOME TAXES	-0.9%	1.0%	1.5%	2.3%	2.8%	4.1%	4.9%
Personal Income Tax	-0.9%	1.0%	1.5%	2.2%	2.8%	4.1%	4.8%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
 TOTAL TAXES	12.1%	9.5%	9.5%	9.2%	9.1%	9.0%	7.9%

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, **Rhode Island has the 32nd most unfair state and local tax system** in the country. Incomes are more unequal in Rhode Island 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 RHODE ISLAND



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Comparatively high standard deduction, personal exemption, and dependent exemption
- Standard deduction and personal exemption phase-out for upper-income taxpayers
- Provides a refundable Earned Income Tax Credit (EITC)
- Sales tax base excludes groceries
- Requires the use of combined reporting for the corporate income tax
- Levies a state estate tax

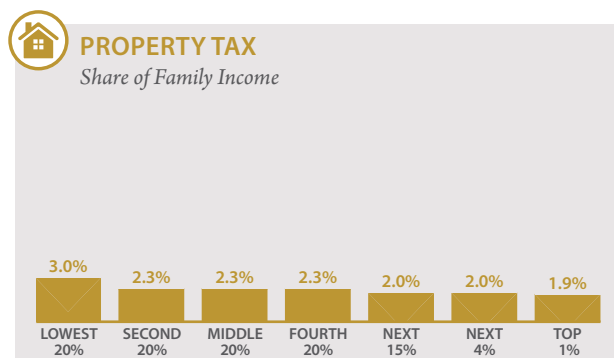
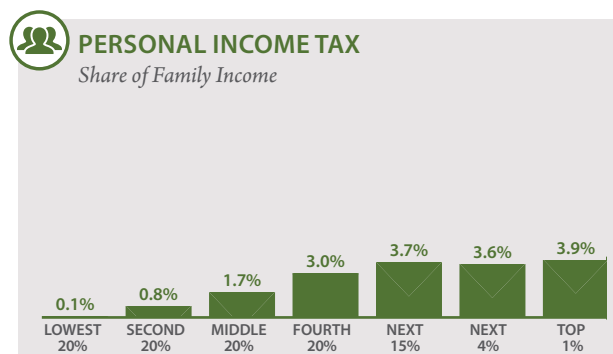
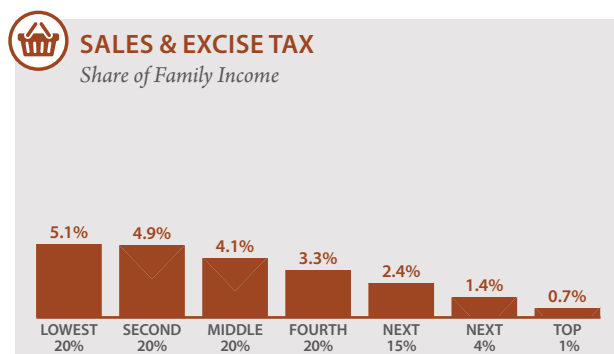
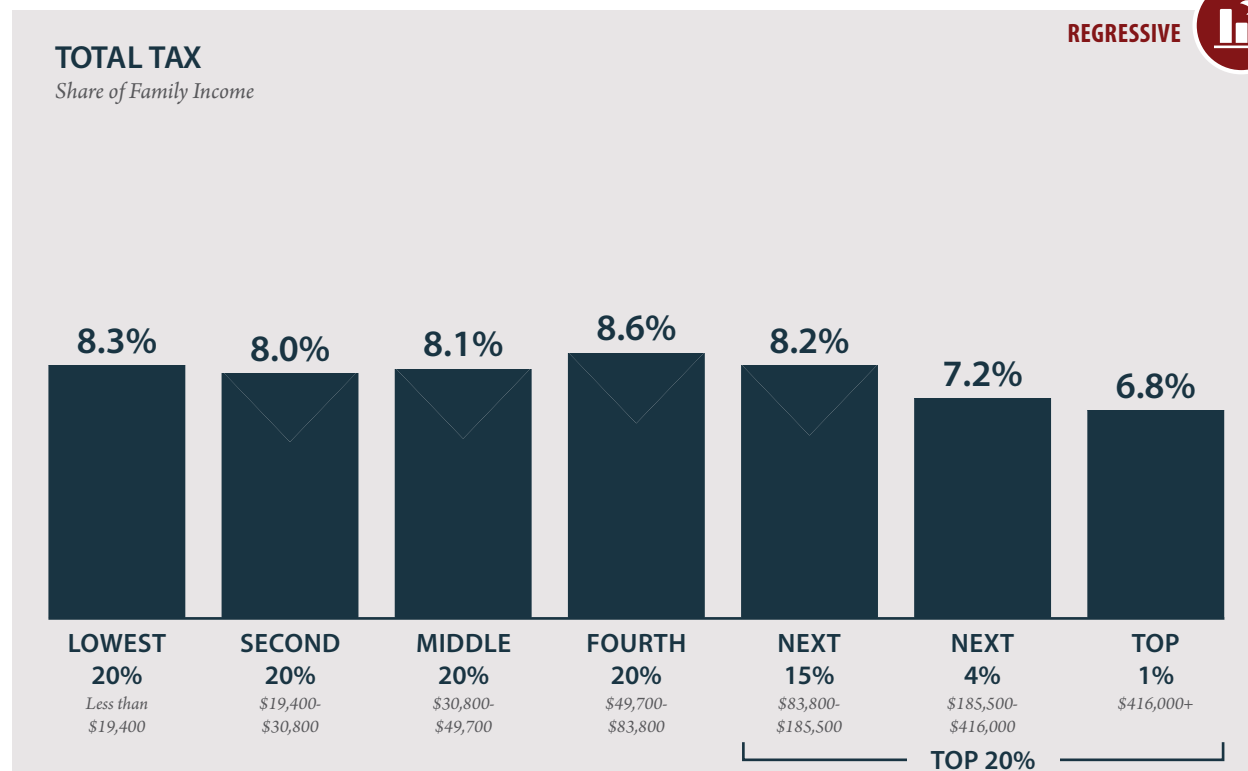


REGRESSIVE TAX CODE FEATURES

- Fails to provide a property tax "circuit breaker" credit for low-income, non-elderly taxpayers
- Comparatively high cigarette tax rate

SOUTH CAROLINA

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







NOTE:

Figures show permanent law in South Carolina 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.

SOUTH CAROLINA 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 \$19,400	\$19,400 to \$30,800	\$30,800 to \$49,700	\$49,700 to \$83,800	\$83,800 to \$185,500	\$185,500 to \$416,000	over \$416,000
AVERAGE INCOME IN GROUP	\$12,000	\$25,300	\$39,500	\$64,500	\$119,300	\$261,300	\$992,300
 SALES & EXCISE TAXES	5.1%	4.9%	4.1%	3.3%	2.4%	1.4%	0.7%
General Sales—Individuals	2.8%	2.8%	2.4%	1.9%	1.5%	0.9%	0.5%
Other Sales & Excise—Ind.	1.1%	0.9%	0.7%	0.5%	0.4%	0.2%	0.1%
Sales & Excise on Business	1.2%	1.2%	1.0%	0.8%	0.5%	0.3%	0.2%
 PROPERTY TAXES	3.0%	2.3%	2.3%	2.3%	2.0%	2.0%	1.9%
Home, Rent, Car—Individuals	2.9%	2.3%	2.2%	2.1%	1.9%	1.5%	0.5%
Other Property Taxes	0.1%	0.0%	0.1%	0.2%	0.2%	0.5%	1.4%
 INCOME TAXES	0.1%	0.8%	1.7%	3.0%	3.7%	3.7%	4.1%
Personal Income Tax	0.1%	0.8%	1.7%	3.0%	3.7%	3.6%	3.9%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
 TOTAL TAXES	8.3%	8.0%	8.1%	8.6%	8.2%	7.2%	6.8%

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, **South Carolina has the 39th most unfair state and local tax system** in the country. Incomes are more unequal in South Carolina 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 SOUTH CAROLINA



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Sales tax base excludes groceries
- Provides an Earned Income Tax Credit (EITC)



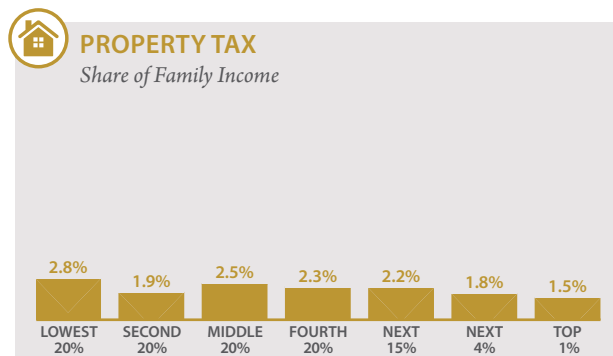
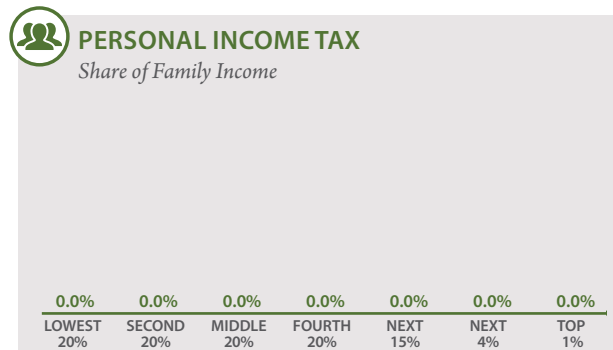
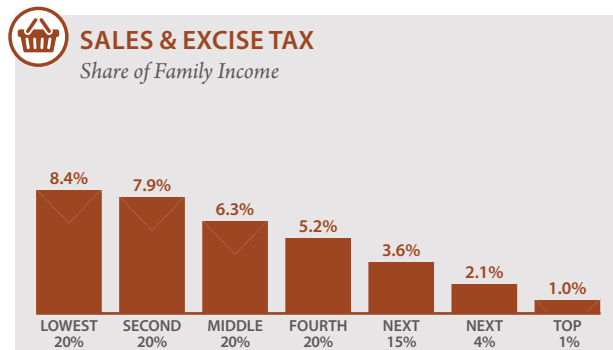
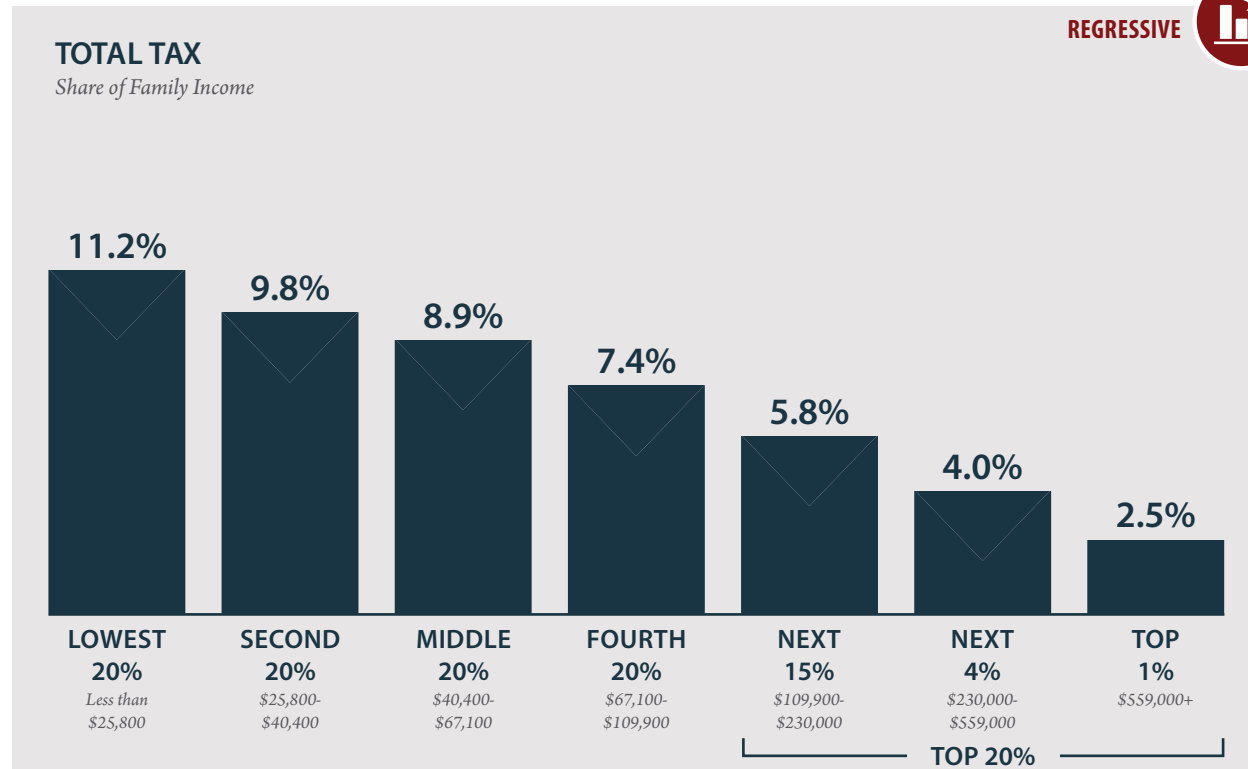
REGRESSIVE TAX CODE FEATURES

- EITC is non-refundable
- Provides an income tax deduction equal to 44 percent of capital gains income
- Allows lower personal income tax rates for pass-through business income
- Fails to provide refundable income tax credits to offset sales, excise, and property taxes
- Fails to use combined reporting as part of its corporate income tax
- Does not levy a tax on estates or inheritances



SOUTH DAKOTA

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







NOTE:

Figures show permanent law in South Dakota 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.

SOUTH DAKOTA 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 \$25,800	\$25,800 to \$40,400	\$40,400 to \$67,100	\$67,100 to \$109,900	\$109,900 to \$230,000	\$230,000 to \$559,000	over \$559,000
AVERAGE INCOME IN GROUP	\$14,900	\$32,800	\$52,600	\$84,800	\$148,500	\$319,700	\$1,499,400
 SALES & EXCISE TAXES	8.4%	7.9%	6.3%	5.2%	3.6%	2.1%	1.0%
General Sales—Individuals	4.4%	4.1%	3.4%	2.8%	2.1%	1.3%	0.6%
Other Sales & Excise—Ind.	1.3%	1.0%	0.7%	0.5%	0.3%	0.2%	0.1%
Sales & Excise on Business	2.7%	2.8%	2.3%	1.8%	1.1%	0.6%	0.3%
 PROPERTY TAXES	2.8%	1.9%	2.5%	2.3%	2.2%	1.8%	1.5%
Home, Rent, Car—Individuals	2.8%	1.8%	2.4%	2.1%	2.0%	1.3%	0.4%
Other Property Taxes	0.0%	0.0%	0.1%	0.1%	0.2%	0.5%	1.0%
 INCOME TAXES	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Personal Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
 TOTAL TAXES	11.2%	9.8%	8.9%	7.4%	5.8%	4.0%	2.5%

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, **South Dakota has the 4th most unfair state and local tax system** in the country. Incomes are more unequal in South Dakota 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 SOUTH DAKOTA



PROGRESSIVE TAX CODE FEATURES

- No significant progressive features



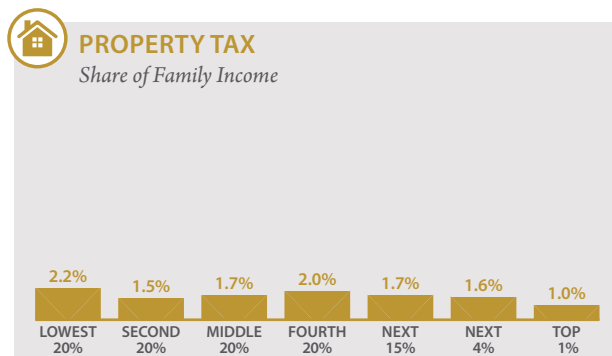
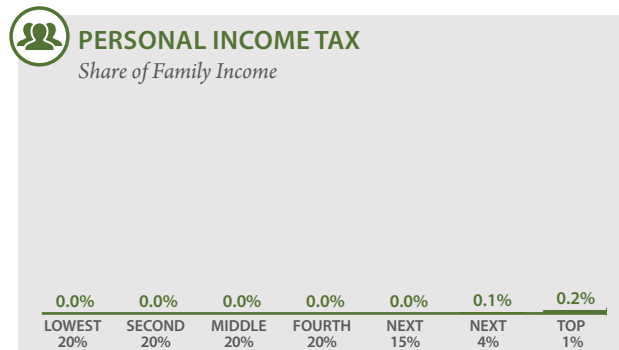
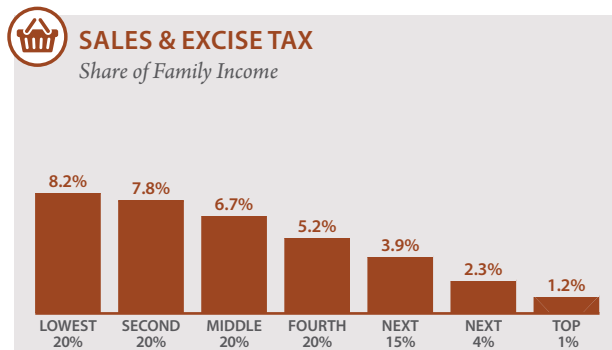
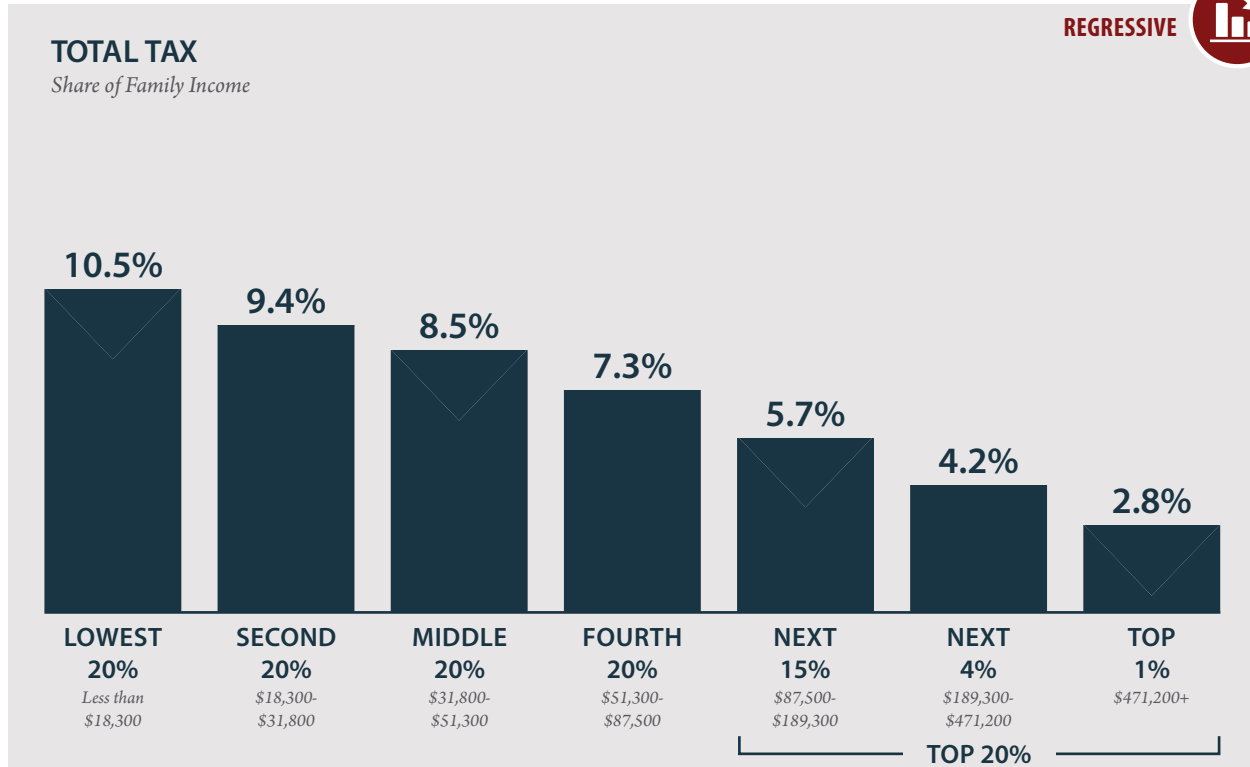
REGRESSIVE TAX CODE FEATURES

- No personal income tax
- No corporate income tax
- State sales tax base includes groceries
- Local sales tax bases include groceries
- Fails to provide tax credits to offset sales, excise, and property taxes
- Does not levy a tax on estates or inheritances



TENNESSEE

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







NOTE:

Figures show law in Tennessee enacted through September 10, 2018 at 2015 income levels, which includes reductions in the “Hall” income tax on interest and dividends down to 3 percent. 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.

TENNESSEE 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 \$18,300	\$18,300 to \$31,800	\$31,800 to \$51,300	\$51,300 to \$87,500	\$87,500 to \$189,300	\$189,300 to \$471,200	over \$471,200
AVERAGE INCOME IN GROUP	\$11,000	\$25,600	\$40,800	\$66,600	\$120,900	\$283,000	\$1,344,600
 SALES & EXCISE TAXES	8.2%	7.8%	6.7%	5.2%	3.9%	2.3%	1.2%
General Sales—Individuals	4.8%	4.7%	4.1%	3.3%	2.5%	1.5%	0.8%
Other Sales & Excise—Ind.	1.1%	0.9%	0.7%	0.5%	0.3%	0.2%	0.0%
Sales & Excise on Business	2.3%	2.2%	1.9%	1.4%	1.0%	0.6%	0.4%
 PROPERTY TAXES	2.2%	1.5%	1.7%	2.0%	1.7%	1.6%	1.0%
Home, Rent, Car—Individuals	2.2%	1.5%	1.6%	1.9%	1.5%	1.3%	0.3%
Other Property Taxes	0.0%	0.0%	0.1%	0.1%	0.1%	0.3%	0.8%
 INCOME TAXES	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.6%
Personal Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
Corporate Income Tax	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.3%
 TOTAL TAXES	10.5%	9.4%	8.5%	7.3%	5.7%	4.2%	2.8%

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, **Tennessee has the 6th most unfair state and local tax system** in the country. Incomes are more unequal in Tennessee 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 TENNESSEE



PROGRESSIVE TAX CODE FEATURES

- Narrow personal income tax includes only interest, dividend, and capital gains income, and is being phased out



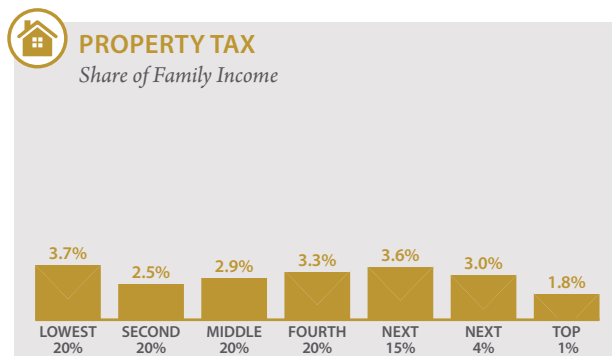
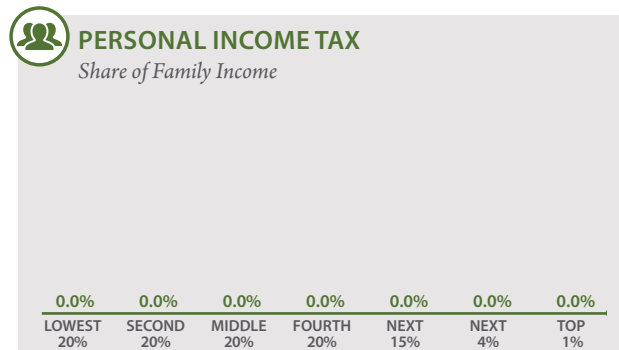
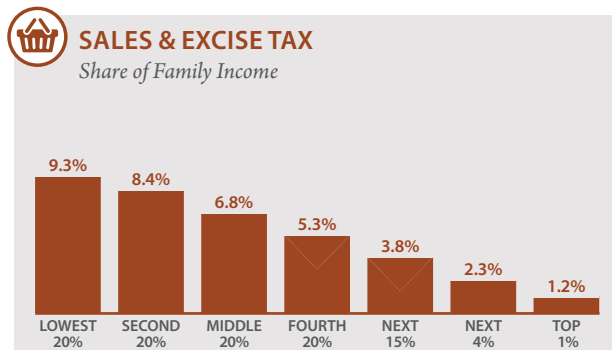
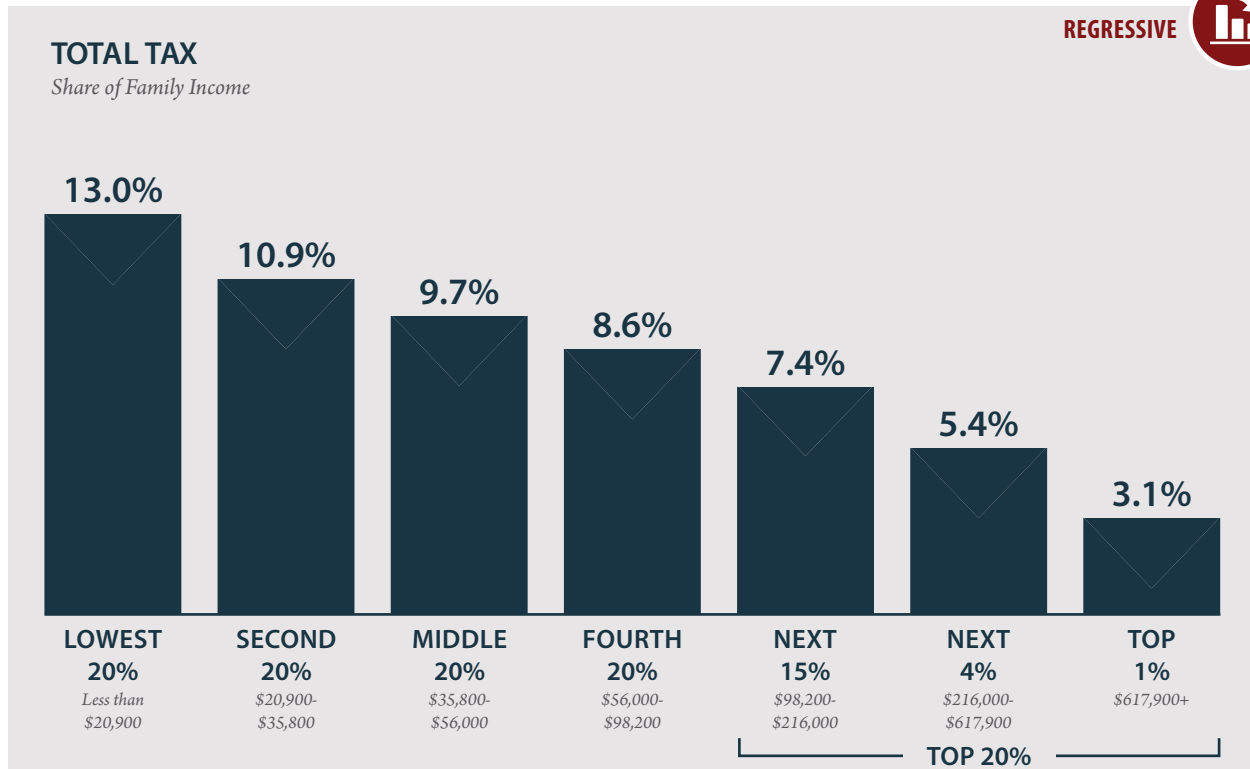
REGRESSIVE TAX CODE FEATURES

- No broad-based personal income tax
- Comparatively high reliance on sales taxes
- State sales tax base includes groceries, though taxed at a lower rate
- Local sales tax bases include groceries
- Fails to provide tax credits to offset sales, excise, and property taxes
- Fails to use combined reporting as part of its corporate income tax
- Does not levy a tax on estates or inheritances



TEXAS

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







NOTE:

Figures show permanent law in Texas 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.

TEXAS 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 \$20,900	\$20,900 to \$35,800	\$35,800 to \$56,000	\$56,000 to \$98,200	\$98,200 to \$216,000	\$216,000 to \$617,900	over \$617,900
AVERAGE INCOME IN GROUP	\$13,000	\$28,400	\$45,300	\$74,200	\$138,200	\$326,000	\$1,636,700
 SALES & EXCISE TAXES	9.3%	8.4%	6.8%	5.3%	3.8%	2.3%	1.2%
General Sales—Individuals	4.2%	4.0%	3.3%	2.7%	2.0%	1.3%	0.7%
Other Sales & Excise—Ind.	1.9%	1.5%	1.1%	0.8%	0.5%	0.3%	0.1%
Sales & Excise on Business	3.2%	2.9%	2.3%	1.8%	1.2%	0.7%	0.4%
 PROPERTY TAXES	3.7%	2.5%	2.9%	3.3%	3.6%	3.0%	1.8%
Home, Rent, Car—Individuals	3.6%	2.4%	2.8%	3.2%	3.4%	2.6%	0.7%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.2%	0.4%	1.1%
 INCOME TAXES	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Personal Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
 TOTAL TAXES	13.0%	10.9%	9.7%	8.6%	7.4%	5.4%	3.1%

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, **Texas has the 2nd most unfair state and local tax system** in the country. Incomes are more unequal in Texas 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 TEXAS



PROGRESSIVE TAX CODE FEATURES

- Sales tax base excludes groceries
- Requires combined reporting for the Texas franchise tax

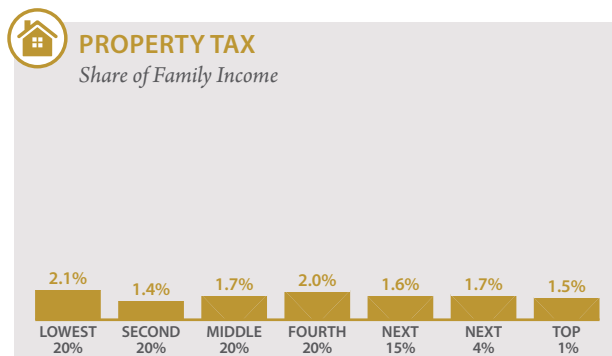
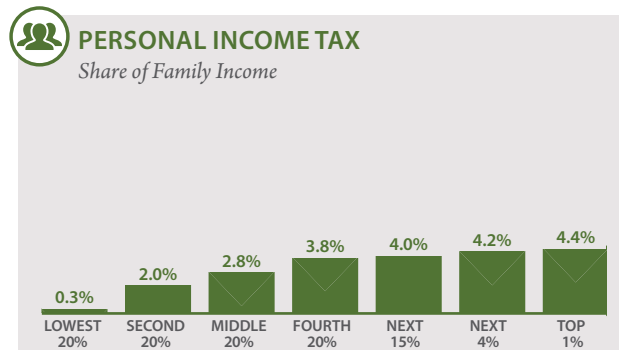
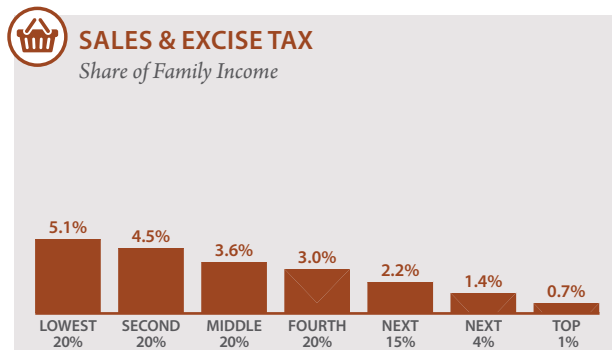
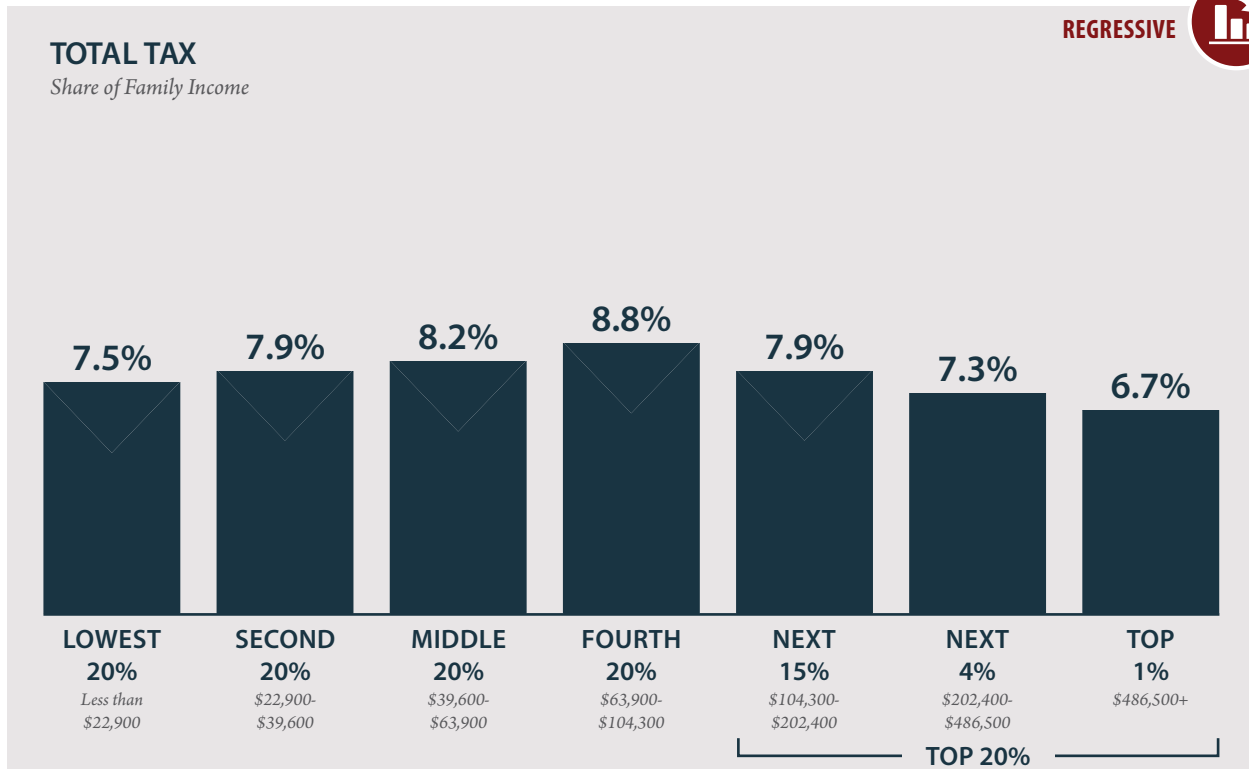


REGRESSIVE TAX CODE FEATURES

- No personal income tax
- Imposes a gross receipts tax in lieu of a corporate profits tax
- Fails to provide tax credits to offset sales, excise, and property taxes
- Does not levy a tax on estates or inheritances

UTAH

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







NOTE:

Figures show permanent law in Utah 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.

UTAH 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 \$22,900	\$22,900 to \$39,600	\$39,600 to \$63,900	\$63,900 to \$104,300	\$104,300 to \$202,400	\$202,400 to \$486,500	over \$486,500
AVERAGE INCOME IN GROUP	\$14,100	\$32,500	\$50,600	\$80,800	\$139,400	\$288,400	\$1,300,500
 SALES & EXCISE TAXES	5.1%	4.5%	3.6%	3.0%	2.2%	1.4%	0.7%
General Sales—Individuals	2.6%	2.5%	2.0%	1.7%	1.3%	0.9%	0.4%
Other Sales & Excise—Ind.	1.0%	0.8%	0.5%	0.4%	0.3%	0.1%	0.0%
Sales & Excise on Business	1.5%	1.3%	1.1%	0.9%	0.6%	0.4%	0.2%
 PROPERTY TAXES	2.1%	1.4%	1.7%	2.0%	1.6%	1.7%	1.5%
Home, Rent, Car—Individuals	2.1%	1.4%	1.7%	1.9%	1.5%	1.3%	0.4%
Other Property Taxes	0.0%	0.0%	0.1%	0.1%	0.1%	0.4%	1.1%
 INCOME TAXES	0.3%	2.0%	2.9%	3.8%	4.1%	4.2%	4.5%
Personal Income Tax	0.3%	2.0%	2.8%	3.8%	4.0%	4.2%	4.4%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
 TOTAL TAXES	7.5%	7.9%	8.2%	8.8%	7.9%	7.3%	6.7%

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, **Utah has the 40th most unfair state and local tax system** in the country. Incomes are more unequal in Utah 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 UTAH



PROGRESSIVE TAX CODE FEATURES

- Provides targeted credit based on federal standard or itemized deductions to low- and middle-income filers
- Requires the use of combined reporting for the corporate income tax

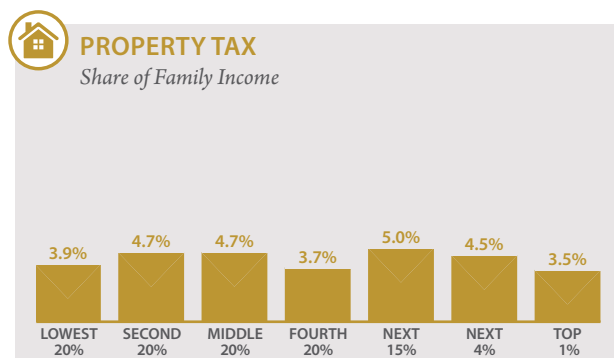
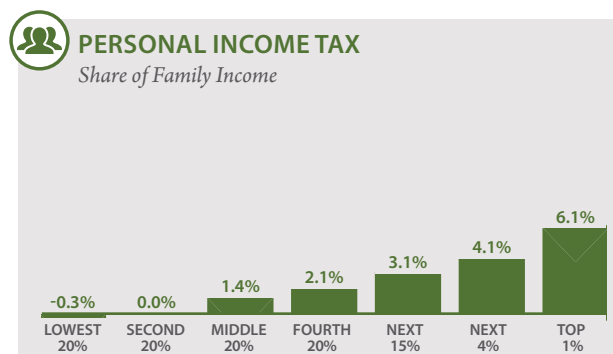
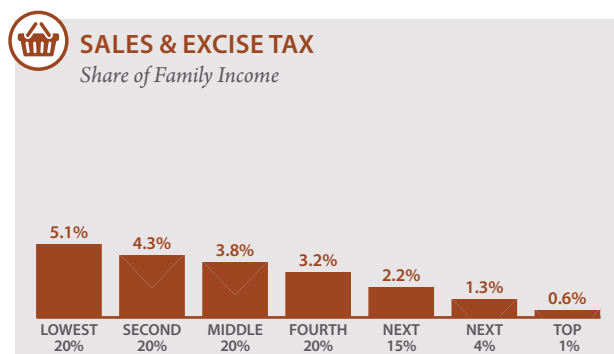
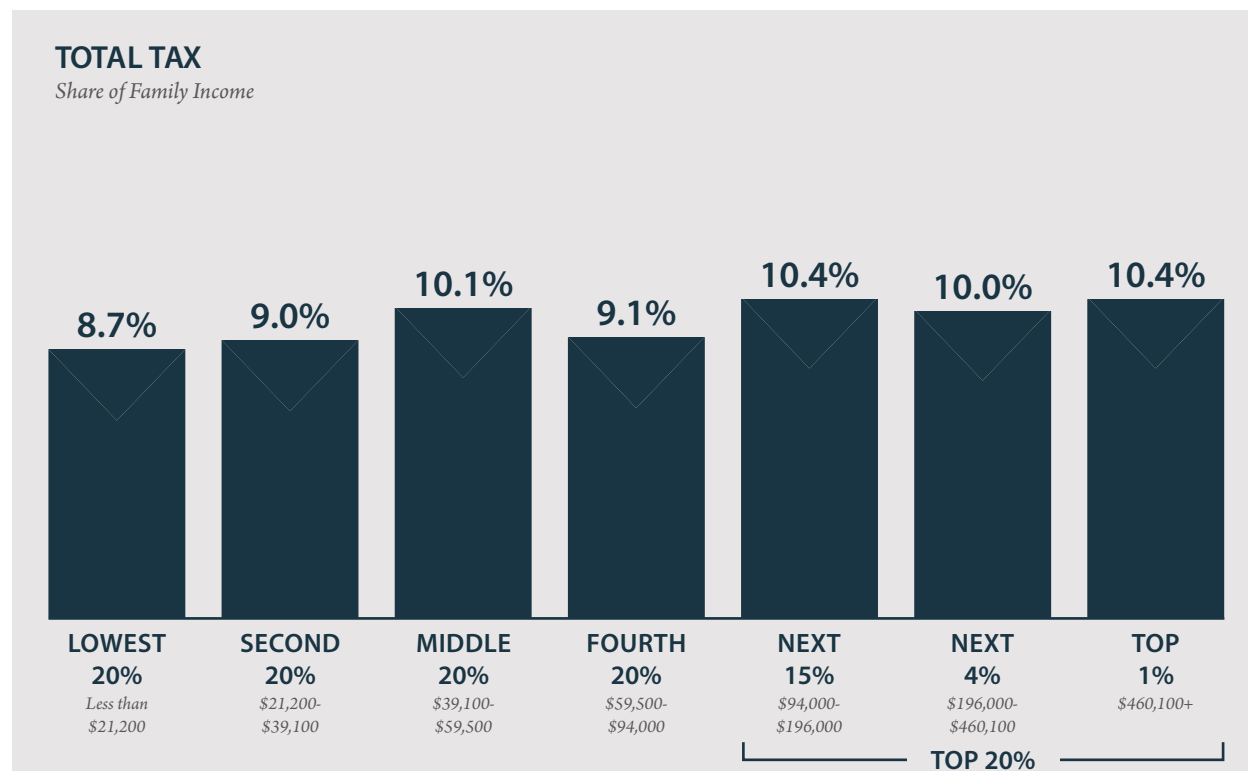


REGRESSIVE TAX CODE FEATURES

- Personal income tax uses a flat rate
- Fails to provide refundable income tax credits to offset sales, excise, and property taxes
- State sales tax base includes groceries, though taxed at a lower rate
- Local sales tax bases include groceries
- Does not levy a tax on estates or inheritances

VERMONT

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







NOTE:

Figures show permanent law in Vermont 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.

VERMONT 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 \$21,200	\$21,200 to \$39,100	\$39,100 to \$59,500	\$59,500 to \$94,000	\$94,000 to \$196,000	\$196,000 to \$460,100	over \$460,100
AVERAGE INCOME IN GROUP	\$11,500	\$29,200	\$49,200	\$74,800	\$131,100	\$279,700	\$993,600
 SALES & EXCISE TAXES	5.1%	4.3%	3.8%	3.2%	2.2%	1.3%	0.6%
General Sales—Individuals	2.0%	2.0%	1.9%	1.7%	1.2%	0.8%	0.4%
Other Sales & Excise—Ind.	1.9%	1.2%	1.0%	0.7%	0.5%	0.3%	0.1%
Sales & Excise on Business	1.2%	1.1%	0.9%	0.8%	0.5%	0.3%	0.1%
 PROPERTY TAXES	3.9%	4.7%	4.7%	3.7%	5.0%	4.5%	3.5%
Home, Rent, Car—Individuals	3.5%	4.6%	4.3%	3.4%	4.6%	3.7%	1.6%
Other Property Taxes	0.3%	0.2%	0.5%	0.3%	0.4%	0.8%	1.9%
 INCOME TAXES	-0.3%	-0.0%	1.5%	2.2%	3.2%	4.2%	6.3%
Personal Income Tax	-0.3%	-0.0%	1.4%	2.1%	3.1%	4.1%	6.1%
Corporate Income Tax	0.0%	0.0%	0.1%	0.0%	0.1%	0.1%	0.2%
 TOTAL TAXES	8.7%	9.0%	10.1%	9.1%	10.4%	10.0%	10.4%

Individual figures may not sum to totals due to rounding.

ITEP TAX INEQUALITY INDEX

According to ITEP's Tax Inequality Index, **Vermont's state and local tax system does not worsen income inequality and ranks 49th on the index.** The large income gap between lower- and middle-income taxpayers, as compared to the wealthy, is somewhat narrower after state and local taxes than before. (See Appendix B for state-by-state rankings and the methodology for additional detail.)

TAX FEATURES DRIVING THE DATA IN VERMONT



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Provides a refundable Earned Income Tax Credit (EITC)
- Provides a refundable property tax "circuit breaker" credit to low-income taxpayers via the income tax
- Many resident homeowners pay school taxes based on income rather than property value
- Provides a partially refundable dependent care tax credit
- Sales tax base excludes groceries
- Requires the use of combined reporting for the corporate income tax
- Levies a state estate tax

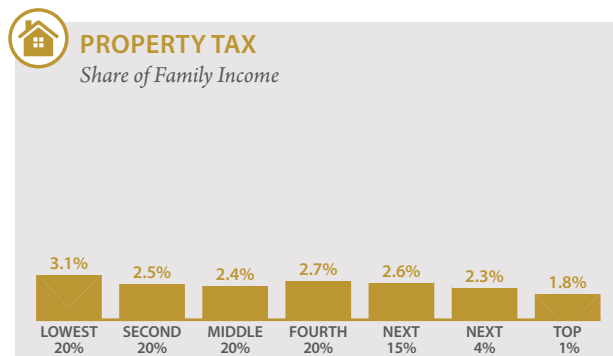
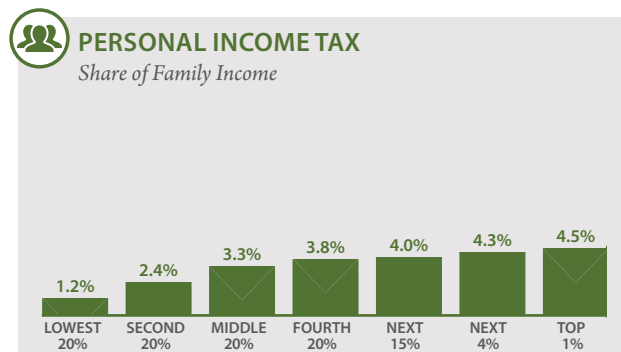
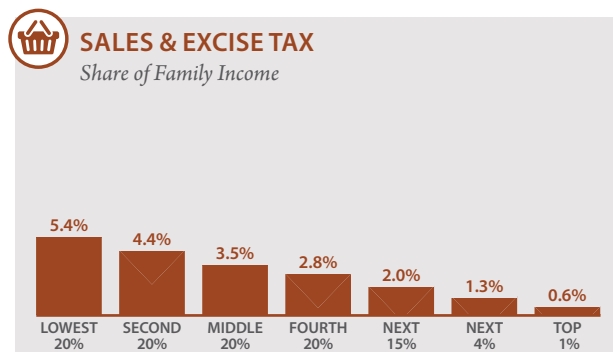
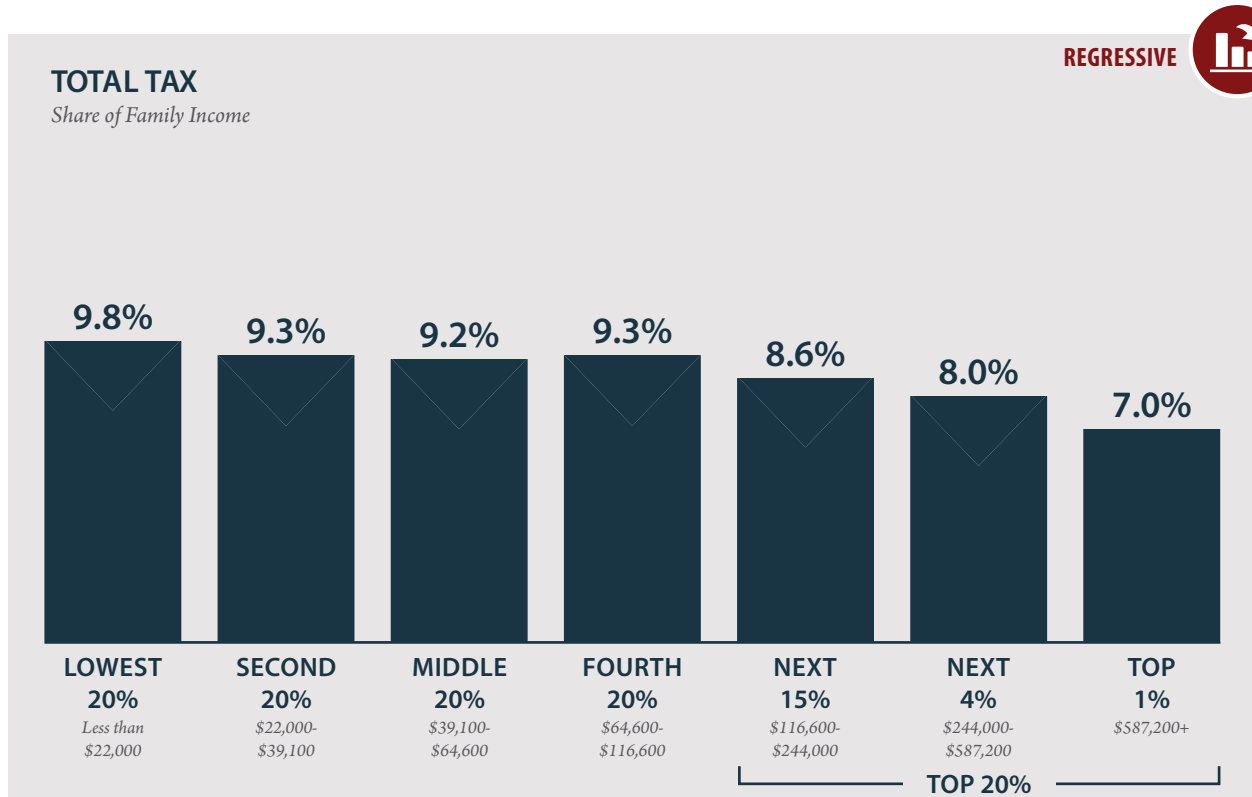


REGRESSIVE TAX CODE FEATURES

- Provides a capital gains tax break
- Comparatively high cigarette tax rate

VIRGINIA

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







NOTE:

Figures show permanent law in Virginia 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.

VIRGINIA 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 \$22,000	\$22,000 to \$39,100	\$39,100 to \$64,600	\$64,600 to \$116,600	\$116,600 to \$244,000	\$244,000 to \$587,200	over \$587,200
AVERAGE INCOME IN GROUP	\$12,900	\$29,300	\$50,800	\$87,100	\$162,600	\$337,800	\$1,415,500
 SALES & EXCISE TAXES	5.4%	4.4%	3.5%	2.8%	2.0%	1.3%	0.6%
General Sales—Individuals	3.1%	2.6%	2.2%	1.8%	1.3%	0.9%	0.4%
Other Sales & Excise—Ind.	1.1%	0.8%	0.6%	0.4%	0.3%	0.2%	0.1%
Sales & Excise on Business	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%	0.1%
 PROPERTY TAXES	3.1%	2.5%	2.4%	2.7%	2.6%	2.3%	1.8%
Home, Rent, Car—Individuals	3.0%	2.4%	2.3%	2.6%	2.4%	1.9%	0.5%
Other Property Taxes	0.1%	0.1%	0.1%	0.1%	0.2%	0.4%	1.3%
 INCOME TAXES	1.2%	2.5%	3.3%	3.8%	4.0%	4.4%	4.6%
Personal Income Tax	1.2%	2.4%	3.3%	3.8%	4.0%	4.3%	4.5%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
 TOTAL TAXES	9.8%	9.3%	9.2%	9.3%	8.6%	8.0%	7.0%

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, **Virginia has the 33rd most unfair state and local tax system** in the country. Incomes are more unequal in Virginia 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 VIRGINIA



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure, though the top rate starts at \$17,000
- Provides an Earned Income Tax Credit (EITC)



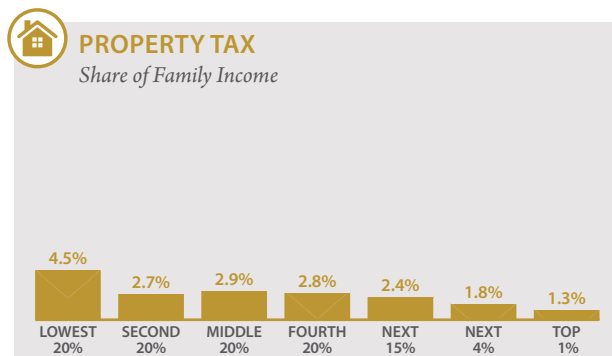
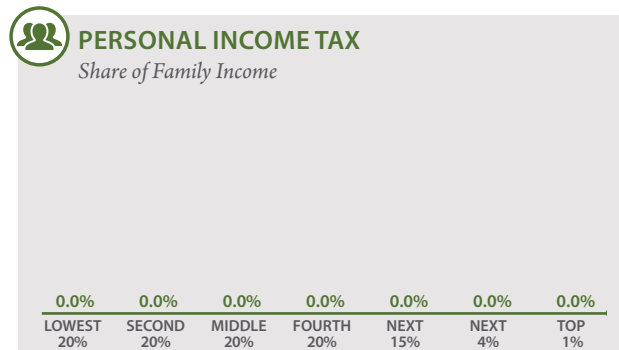
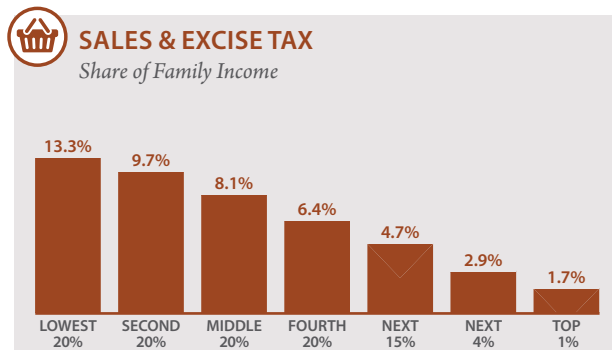
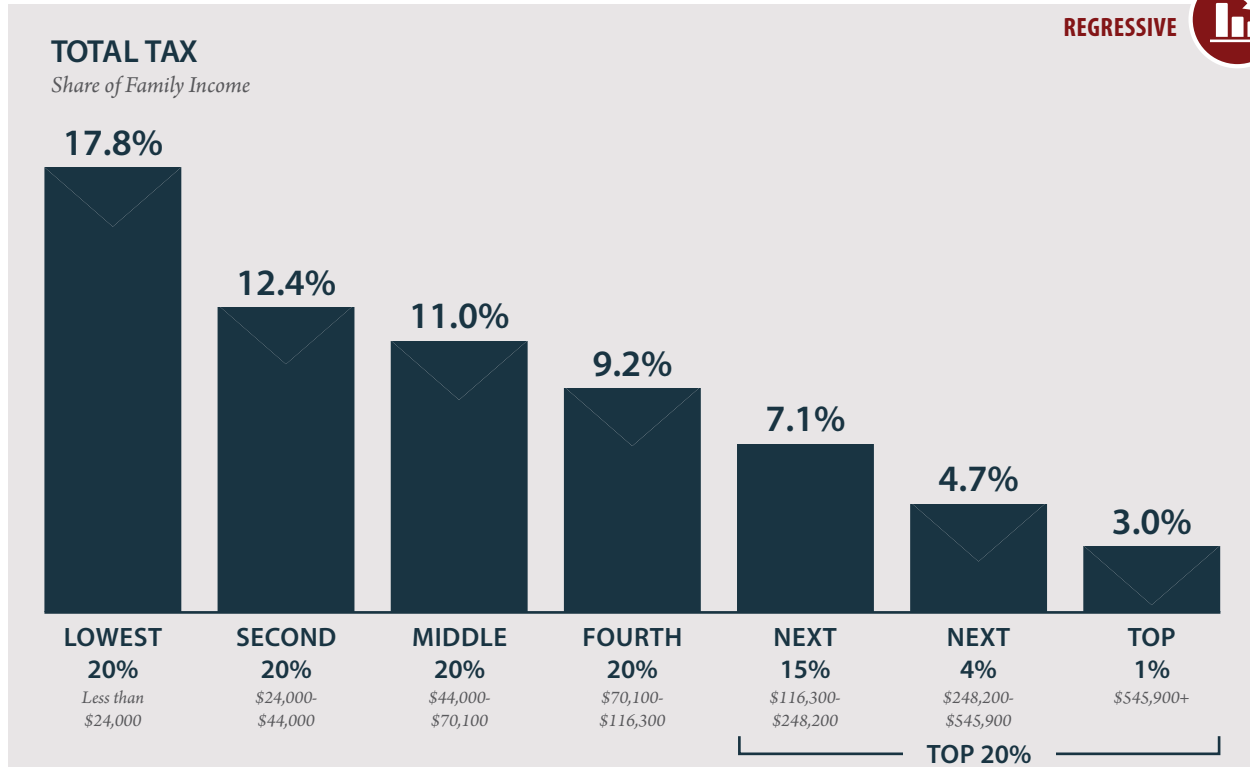
REGRESSIVE TAX CODE FEATURES

- EITC is non-refundable
- Narrow income tax brackets mean majority of taxpayers pay top income tax rate
- Fails to provide refundable income tax credits to offset sales, excise, and property taxes or to help workers and their families
- State sales tax base includes groceries, though taxed at a lower rate
- Fails to use combined reporting as part of its corporate income tax
- Does not levy a tax on estates or inheritances



WASHINGTON

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







NOTE:

Figures show permanent law in Washington 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.

WASHINGTON 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 \$24,000	\$24,000 to \$44,000	\$44,000 to \$70,100	\$70,100 to \$116,300	\$116,300 to \$248,200	\$248,200 to \$545,900	over \$545,900
AVERAGE INCOME IN GROUP	\$13,500	\$33,300	\$56,300	\$91,000	\$158,900	\$348,900	\$1,618,200
 SALES & EXCISE TAXES	13.3%	9.7%	8.1%	6.4%	4.7%	2.9%	1.7%
General Sales—Individuals	4.0%	3.3%	2.9%	2.3%	1.8%	1.2%	0.6%
Other Sales & Excise—Ind.	4.4%	2.8%	2.2%	1.6%	1.1%	0.7%	0.3%
Sales & Excise on Business	4.8%	3.7%	3.1%	2.4%	1.7%	1.1%	0.8%
 PROPERTY TAXES	4.5%	2.7%	2.9%	2.8%	2.4%	1.8%	1.3%
Home, Rent, Car—Individuals	4.4%	2.7%	2.8%	2.8%	2.3%	1.5%	0.4%
Other Property Taxes	0.1%	0.0%	0.1%	0.1%	0.1%	0.3%	0.9%
 INCOME TAXES	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Personal Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
 TOTAL TAXES	17.8%	12.4%	11.0%	9.2%	7.1%	4.7%	3.0%

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, **Washington has the most unfair state and local tax system** in the country. Incomes are more unequal in Washington 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 WASHINGTON



PROGRESSIVE TAX CODE FEATURES

- Sales tax base excludes groceries
- Levies a state estate tax

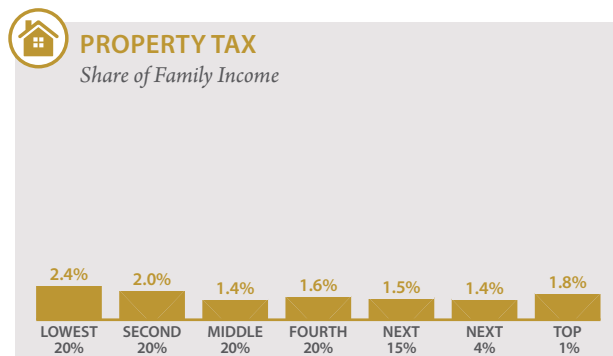
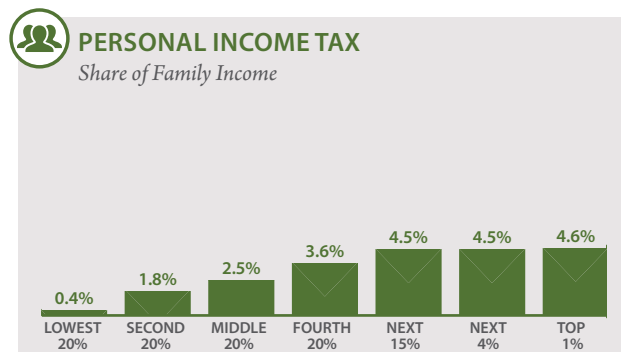
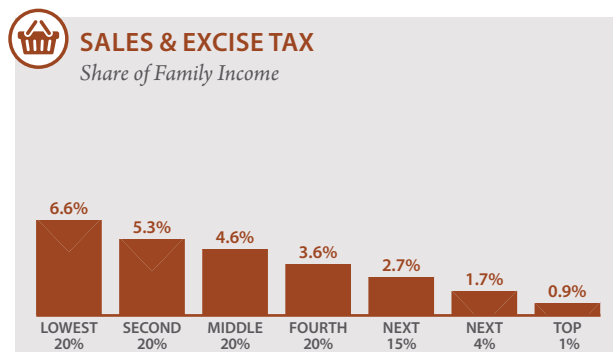
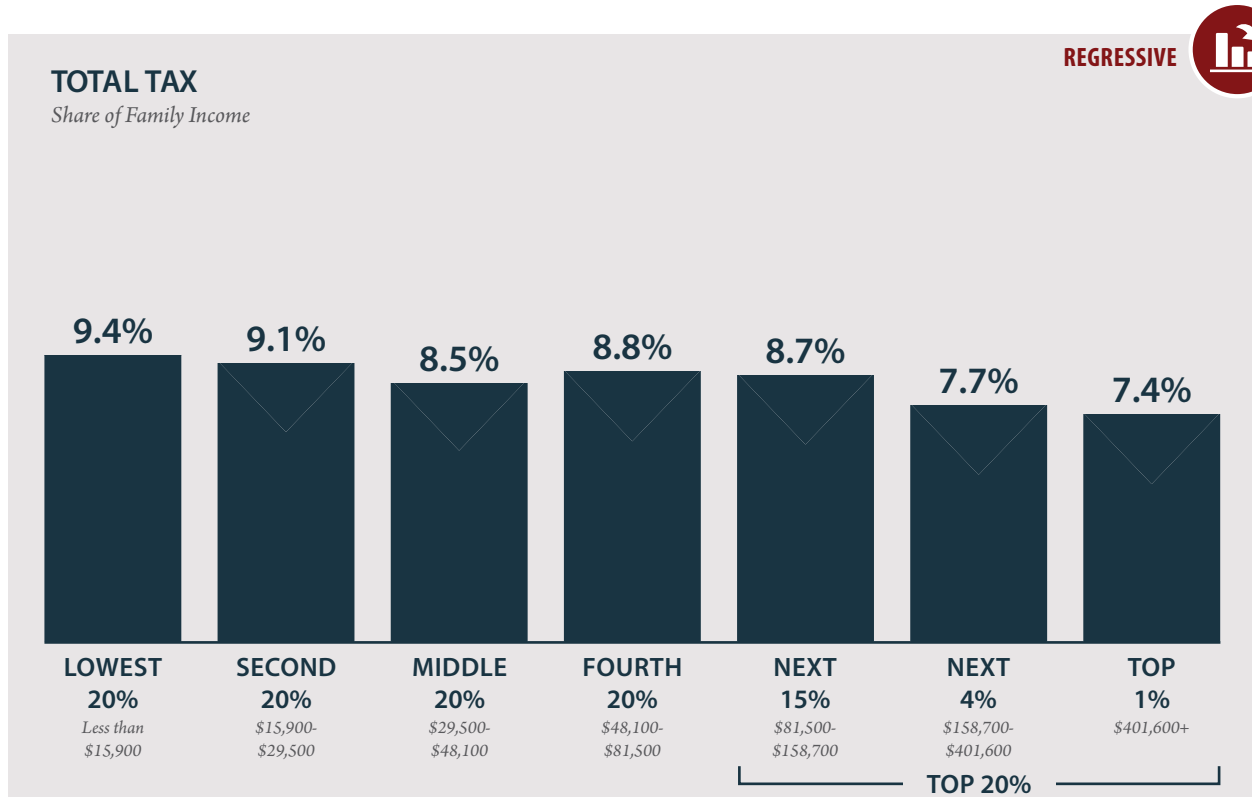


REGRESSIVE TAX CODE FEATURES

- No personal income tax
- Imposes a gross receipts tax in lieu of a corporate profits tax
- Enacted a refundable Earned Income Tax Credit (EITC), but lawmakers have failed to provide funding for the credit
- Comparatively high reliance on sales taxes
- Comparatively high combined state and local sales tax rate
- Comparatively high cigarette tax rate
- Fails to provide a property tax "circuit breaker" credit for low-income taxpayers

WEST VIRGINIA

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







NOTE:

Figures show permanent law in West Virginia 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.

WEST VIRGINIA 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 \$15,900	\$15,900 to \$29,500	\$29,500 to \$48,100	\$48,100 to \$81,500	\$81,500 to \$158,700	\$158,700 to \$401,600	over \$401,600
AVERAGE INCOME IN GROUP	\$8,900	\$22,700	\$37,000	\$61,600	\$107,400	\$220,500	\$702,400
 SALES & EXCISE TAXES	6.6%	5.3%	4.6%	3.6%	2.7%	1.7%	0.9%
General Sales—Individuals	2.8%	2.7%	2.5%	2.0%	1.5%	1.0%	0.6%
Other Sales & Excise—Ind.	2.7%	1.7%	1.3%	0.9%	0.6%	0.4%	0.1%
Sales & Excise on Business	1.0%	0.9%	0.9%	0.7%	0.5%	0.3%	0.2%
 PROPERTY TAXES	2.4%	2.0%	1.4%	1.6%	1.5%	1.4%	1.8%
Home, Rent, Car—Individuals	2.3%	1.9%	1.2%	1.5%	1.3%	1.0%	0.5%
Other Property Taxes	0.1%	0.1%	0.2%	0.1%	0.2%	0.4%	1.3%
 INCOME TAXES	0.5%	1.9%	2.5%	3.6%	4.6%	4.6%	4.7%
Personal Income Tax	0.4%	1.8%	2.5%	3.6%	4.5%	4.5%	4.6%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%
 TOTAL TAXES	9.4%	9.1%	8.5%	8.8%	8.7%	7.7%	7.4%

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, **West Virginia has the 37th most unfair state and local tax system** in the country. Incomes are more unequal in West Virginia 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 WEST VIRGINIA



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- State sales tax base excludes groceries
- Provides a refundable property tax "circuit breaker" credit to low-income taxpayers via the income tax
- Requires the use of combined reporting for the corporate income tax

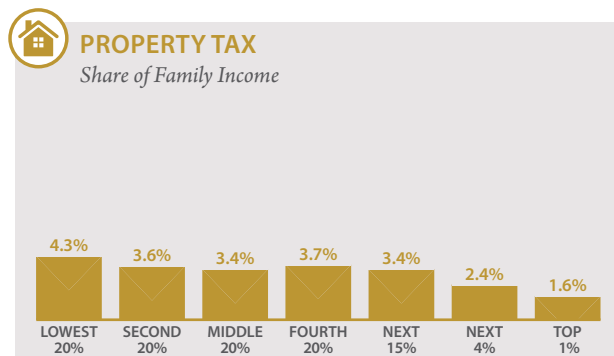
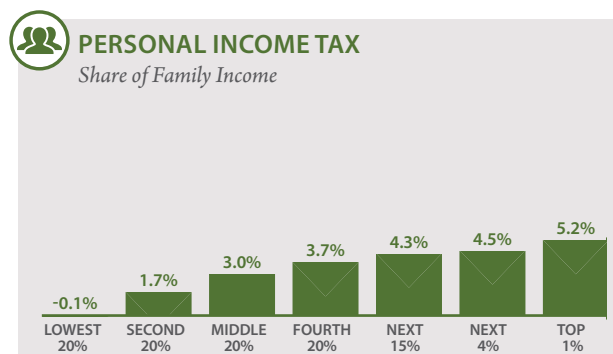
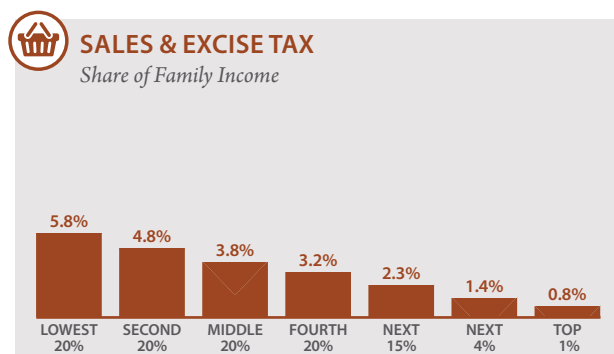
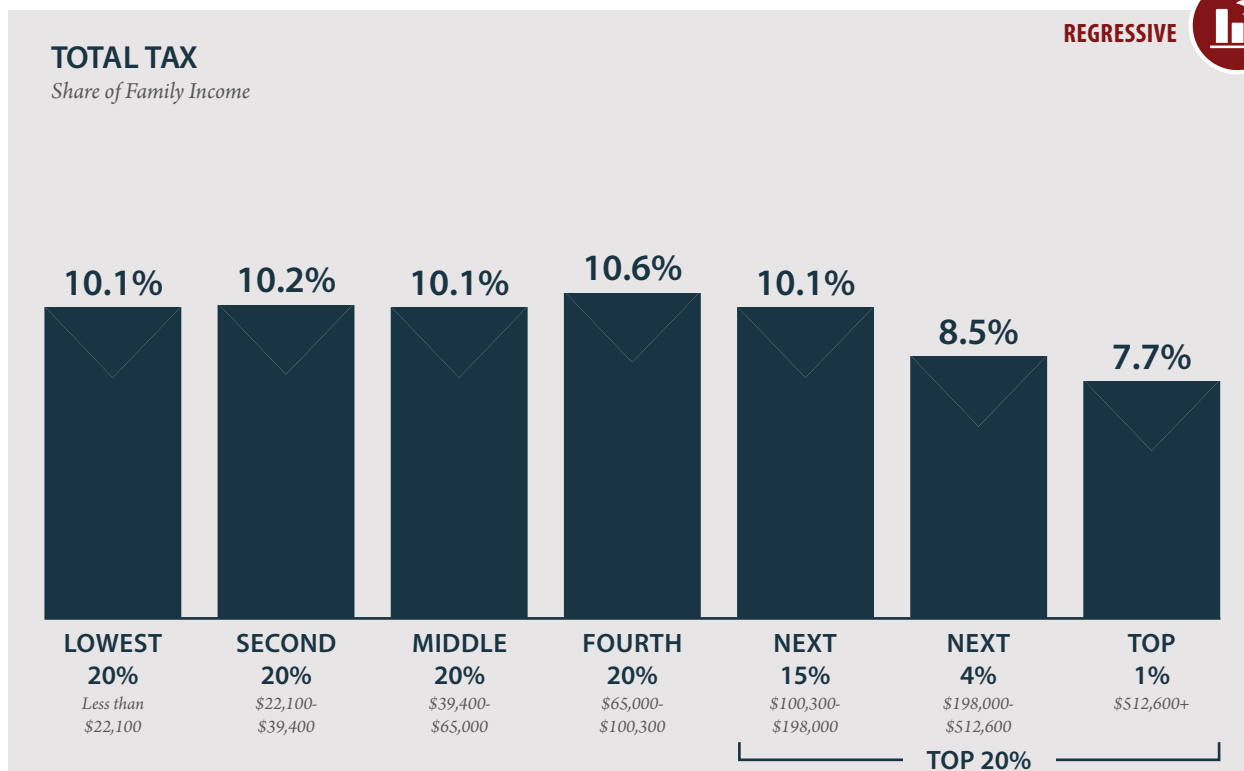


REGRESSIVE TAX CODE FEATURES

- Fails to provide a refundable Earned Income Tax Credit (EITC)
- Does not levy a tax on estates or inheritances

WISCONSIN

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







NOTE:

Figures show permanent law in Wisconsin 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.

WISCONSIN 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 \$22,100	\$22,100 to \$39,400	\$39,400 to \$65,000	\$65,000 to \$100,300	\$100,300 to \$198,000	\$198,000 to \$512,600	over \$512,600
AVERAGE INCOME IN GROUP	\$14,700	\$30,400	\$50,800	\$79,500	\$133,200	\$302,300	\$1,169,400
 SALES & EXCISE TAXES	5.8%	4.8%	3.8%	3.2%	2.3%	1.4%	0.8%
General Sales—Individuals	2.4%	2.2%	1.9%	1.7%	1.3%	0.9%	0.5%
Other Sales & Excise—Ind.	1.8%	1.3%	0.8%	0.6%	0.4%	0.3%	0.1%
Sales & Excise on Business	1.6%	1.3%	1.0%	0.8%	0.6%	0.3%	0.2%
 PROPERTY TAXES	4.3%	3.6%	3.4%	3.7%	3.4%	2.4%	1.6%
Home, Rent, Car—Individuals	4.3%	3.6%	3.3%	3.5%	3.3%	2.1%	0.6%
Other Property Taxes	0.1%	0.0%	0.1%	0.1%	0.1%	0.4%	0.9%
 INCOME TAXES	-0.0%	1.7%	3.0%	3.8%	4.4%	4.6%	5.4%
Personal Income Tax	-0.1%	1.7%	3.0%	3.7%	4.3%	4.5%	5.2%
Corporate Income Tax	0.0%	0.0%	0.1%	0.1%	0.1%	0.1%	0.2%
 TOTAL TAXES	10.1%	10.2%	10.1%	10.6%	10.1%	8.5%	7.7%

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, **Wisconsin has the 34th most unfair state and local tax system** in the country. Incomes are more unequal in Wisconsin 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 WISCONSIN



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure
- Provides a refundable Earned Income Tax Credit (EITC)
- Provides a refundable property tax "circuit breaker" credit to low-income taxpayers via the income tax
- Sales tax base excludes groceries
- Requires the use of combined reporting for the corporate income tax

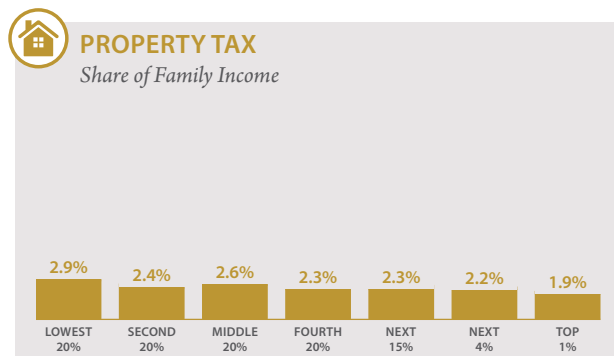
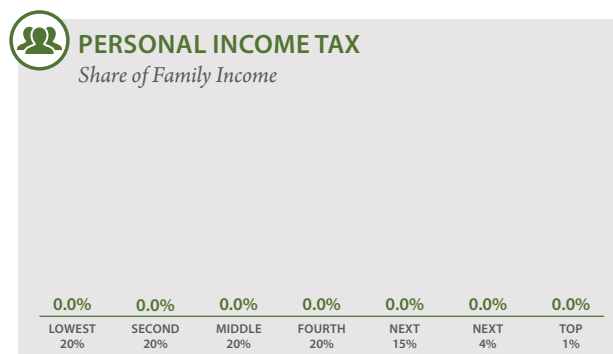
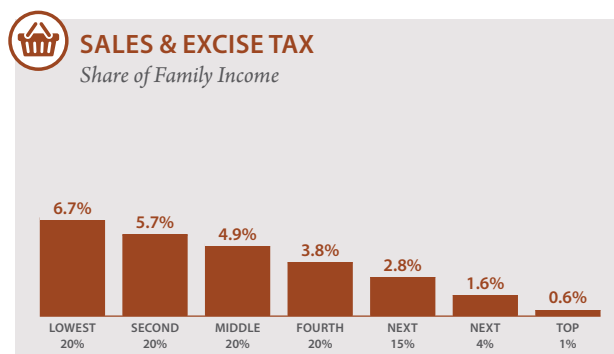
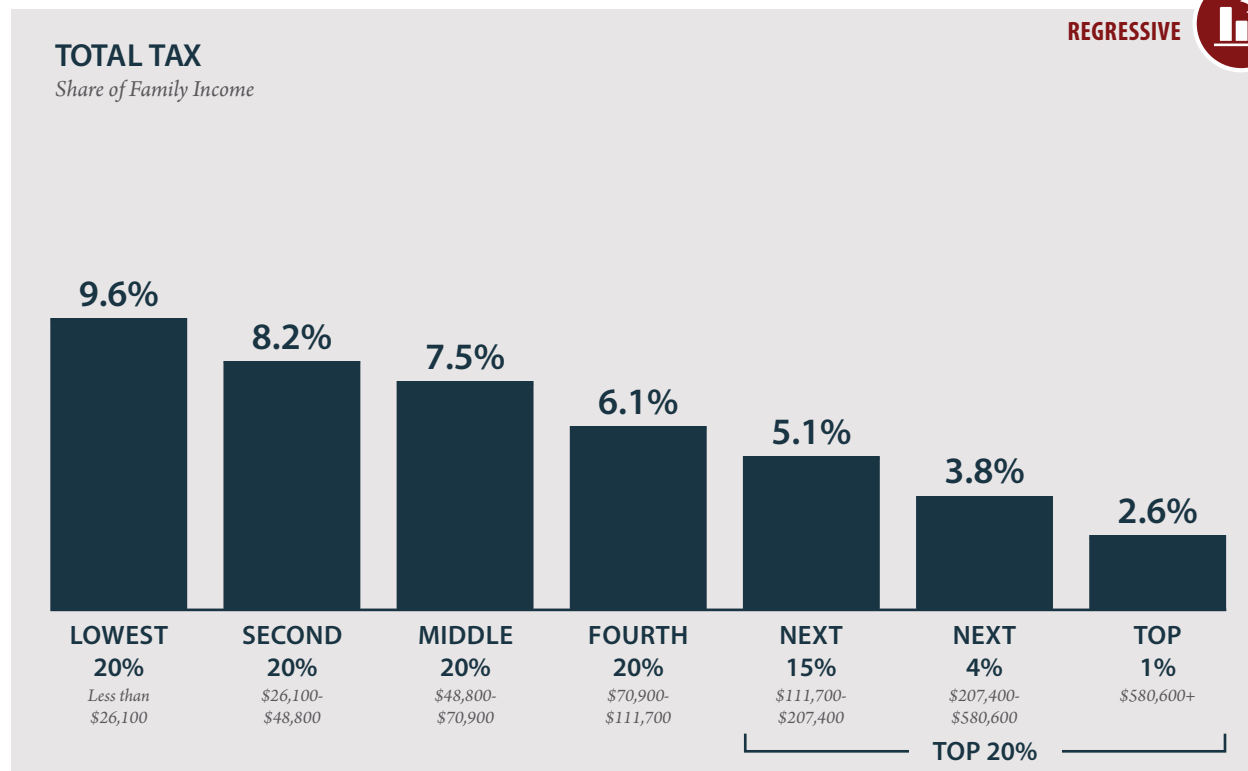


REGRESSIVE TAX CODE FEATURES

- Provides an income tax exclusion equal to 30 percent of capital gains income
- Comparatively high cigarette tax rate
- Does not levy a tax on estates or inheritances

WYOMING

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



NOTE:





Figures show permanent law in Wyoming 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.

WYOMING State and Local Taxes (cont.)

TOTAL TAX

Share of Family Income

TOP 20%

INCOME GROUP	LOWEST 20%	SECOND 20%	MIDDLE 20%	FOURTH 20%	NEXT 15%	NEXT 4%	TOP 1%
INCOME RANGE	Less than \$26,100	\$26,100 to \$48,800	\$48,800 to \$70,900	\$70,900 to \$111,700	\$111,700 to \$207,400	\$207,400 to \$580,600	over \$580,600
AVERAGE INCOME IN GROUP	\$15,600	\$35,900	\$60,700	\$88,700	\$146,300	\$314,000	\$2,017,000
 SALES & EXCISE TAXES	6.7%	5.7%	4.9%	3.8%	2.8%	1.6%	0.6%
General Sales—Individuals	3.7%	3.4%	2.9%	2.3%	1.7%	1.0%	0.4%
Other Sales & Excise—Ind.	0.9%	0.5%	0.5%	0.3%	0.2%	0.1%	0.0%
Sales & Excise on Business	2.1%	1.9%	1.5%	1.2%	0.8%	0.5%	0.2%
 PROPERTY TAXES	2.9%	2.4%	2.6%	2.3%	2.3%	2.2%	1.9%
Home, Rent, Car—Individuals	2.6%	2.1%	2.2%	2.0%	1.8%	1.3%	0.3%
Other Property Taxes	0.3%	0.4%	0.4%	0.3%	0.5%	1.0%	1.6%
 INCOME TAXES	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Personal Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
 TOTAL TAXES	9.6%	8.2%	7.5%	6.1%	5.1%	3.8%	2.6%

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, **Wyoming has the 10th most unfair state and local tax system** in the country. Incomes are more unequal in Wyoming 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 WYOMING



PROGRESSIVE TAX CODE FEATURES

- Sales tax base excludes groceries



REGRESSIVE TAX CODE FEATURES

- No personal income tax
- No corporate income tax
- Fails to provide refundable tax credits to offset sales, excise, and property taxes
- Does not levy a tax on estates or inheritances