

**DISTRIBUTION OF STATE PERSONAL INCOME TAX
ALL RESIDENT FILERS*
FINAL LIABILITY BASIS**
TAX YEAR 2014 TAX RETURNS
CURRENT LAW BASELINE**

Cumm. Return %	Federal Gross	Adjusted Income	Number Returns	Population Count ³	Average FAGI ¹	Curr Effec Inc Tax Rate ²	Curr Law Inc Tax Liab	Prop Law Inc Tax Liab	Inc Tax \$ Change	Inc Tax % Change	Prop Effec Inc Tax Rate	Aggregate Inc Tax Change
5.0%	\$0	\$5,000	86,724	108,911	\$2,740	-0.7%	-\$20	\$0	\$20		0.0%	\$1,765,711
12.6%	\$5,000	\$10,000	133,101	203,496	\$7,745	-0.3%	-\$26	\$0	\$26	-100.0%	0.0%	\$3,429,319
22.6%	\$10,000	\$15,000	175,544	337,244	\$12,617	-0.3%	-\$40	\$47	\$87	-216.8%	0.4%	\$15,185,702
31.8%	\$15,000	\$20,000	159,721	320,641	\$17,383	0.3%	\$60	\$125	\$65	107.9%	0.7%	\$10,359,572
39.2%	\$20,000	\$25,000	129,054	253,212	\$22,421	0.9%	\$208	\$243	\$35	16.8%	1.1%	\$4,510,427
45.5%	\$25,000	\$30,000	109,265	214,255	\$27,426	1.4%	\$372	\$435	\$63	16.9%	1.6%	\$6,885,110
55.5%	\$30,000	\$40,000	176,207	345,330	\$34,774	1.7%	\$577	\$719	\$141	24.4%	2.1%	\$24,851,477
63.4%	\$40,000	\$50,000	136,297	266,077	\$44,758	1.9%	\$834	\$1,095	\$261	31.3%	2.4%	\$35,553,644
69.5%	\$50,000	\$60,000	106,543	219,445	\$54,820	1.9%	\$1,060	\$1,447	\$387	36.5%	2.6%	\$41,257,424
74.4%	\$60,000	\$70,000	86,502	192,115	\$64,829	2.0%	\$1,302	\$1,785	\$484	37.1%	2.8%	\$41,824,399
78.5%	\$70,000	\$80,000	72,124	170,836	\$74,851	2.1%	\$1,570	\$2,124	\$554	35.3%	2.8%	\$39,937,096
82.0%	\$80,000	\$90,000	61,143	152,457	\$84,854	2.2%	\$1,842	\$2,466	\$623	33.8%	2.9%	\$38,113,736
85.0%	\$90,000	\$100,000	51,834	134,637	\$94,874	2.2%	\$2,132	\$2,813	\$681	31.9%	3.0%	\$35,280,445
89.5%	\$100,000	\$120,000	78,939	214,922	\$109,340	2.3%	\$2,541	\$3,322	\$781	30.7%	3.0%	\$61,655,178
92.5%	\$120,000	\$140,000	51,834	145,558	\$129,254	2.4%	\$3,107	\$4,033	\$925	29.8%	3.1%	\$47,969,445
94.4%	\$140,000	\$160,000	33,897	96,951	\$149,333	2.5%	\$3,742	\$4,754	\$1,012	27.1%	3.2%	\$34,320,398
95.7%	\$160,000	\$180,000	22,627	65,307	\$169,307	2.7%	\$4,498	\$5,480	\$982	21.8%	3.2%	\$22,227,898
96.6%	\$180,000	\$200,000	15,088	43,126	\$189,378	2.8%	\$5,259	\$6,213	\$953	18.1%	3.3%	\$14,382,651
97.8%	\$200,000	\$250,000	21,391	61,212	\$221,727	2.9%	\$6,348	\$7,397	\$1,049	16.5%	3.3%	\$22,436,070
98.5%	\$250,000	\$300,000	11,176	31,741	\$272,572	3.0%	\$8,182	\$9,261	\$1,080	13.2%	3.4%	\$12,066,227
98.9%	\$300,000	\$350,000	6,566	18,355	\$323,068	3.0%	\$9,713	\$11,109	\$1,396	14.4%	3.4%	\$9,164,326
99.1%	\$350,000	\$400,000	4,277	12,027	\$373,629	3.0%	\$11,257	\$12,964	\$1,707	15.2%	3.5%	\$7,301,747
99.3%	\$400,000	\$450,000	3,012	8,530	\$423,640	2.9%	\$12,339	\$14,782	\$2,443	19.8%	3.5%	\$7,357,163
99.4%	\$450,000	\$500,000	2,234	6,305	\$473,986	2.8%	\$13,163	\$16,630	\$3,467	26.3%	3.5%	\$7,745,579
99.6%	\$500,000	\$600,000	2,911	8,290	\$544,784	2.9%	\$15,905	\$19,219	\$3,314	20.8%	3.5%	\$9,647,255
99.7%	\$600,000	\$700,000	1,764	4,990	\$647,434	2.8%	\$18,322	\$22,984	\$4,662	25.4%	3.6%	\$8,223,910
99.7%	\$700,000	\$800,000	1,231	3,552	\$748,063	2.7%	\$20,322	\$26,628	\$6,306	31.0%	3.6%	\$7,762,410
99.8%	\$800,000	\$900,000	846	2,339	\$846,767	2.6%	\$22,337	\$30,271	\$7,934	35.5%	3.6%	\$6,712,179
99.8%	\$900,000	\$1,000,000	603	1,682	\$946,825	2.7%	\$25,441	\$33,908	\$8,466	33.3%	3.6%	\$5,105,251
100.0%	\$1,000,000 plus		3,158	8,723	\$2,719,092	1.6%	\$43,548	\$98,555	\$55,007	126.3%	3.6%	\$173,713,446
			1,745,613	3,652,266								\$756,745,197

Suits Index	0.1393	0.1455	4.5%	% Change
Increase In Progressivity				

Current Law Scenario (Single/Joint)	Rates	Proposed Law Scenario (Single/Joint)	Rates
\$0 - \$12,500 / \$25,000	2%	\$0 - \$12,500 / \$25,000	0.000%
\$12.5k/\$25k - \$50k/\$100k	4%	\$12.5k/\$25k - \$50k/\$100k	3.630%
\$50k/\$100k plus	6%	\$50k/\$100k plus	3.630%
100% Federal Income Tax Deduction		0% Federal Income Tax Deduction	
100% Federal Excess Itemized Deduction Allowed		0% Federal Excess Itemized Deduction Allowed	
\$4,500 / \$9,000 / \$1,000 Standard & Dependent Deductions		\$10,000 / \$20,000 / \$1,000 Standard & Dependent Deductions; 0% EITC	
All other deductions and credits allowed		Std Ded phases out by \$75k/\$150k. All other deductions and credits eliminated	

¹FAGI stands for federal adjusted gross income; the starting point for the state income tax return.

²Effective tax rate is tax liability divided by federal adjusted gross income. It reflects the actual taxable income base and the marginal tax rate structure.

³Population Count is the sum of taxpayers + spouses + dependents claimed on tax returns.

* Includes all resident filing status¹; single, married filing separately, joint, qualifying surviving spouses, and head-of-household filers.

** Tax table liability is prior to any credits that determine final liability. Final liability incorporates all such tax credits, and can result in a negative tax liability.

Suits Indexes provide a single metric of progressivity of tax burden over the range of incomes.