

**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 <sup>3</sup>	Average FAGI <sup>1</sup>	Curr Effec Inc Tax Rate <sup>2</sup>	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	\$35	\$75	-186.9%	0.3%	\$13,089,407
31.8%	\$15,000	\$20,000	159,721	320,641	\$17,383	0.3%	\$60	\$93	\$33	54.6%	0.5%	\$5,244,590
39.2%	\$20,000	\$25,000	129,054	253,212	\$22,421	0.9%	\$208	\$181	(\$27)	-13.2%	0.8%	(\$3,537,968)
45.5%	\$25,000	\$30,000	109,265	214,255	\$27,426	1.4%	\$372	\$324	(\$49)	-13.0%	1.2%	(\$5,301,684)
55.5%	\$30,000	\$40,000	176,207	345,330	\$34,774	1.7%	\$577	\$534	(\$43)	-7.5%	1.5%	(\$7,584,759)
63.4%	\$40,000	\$50,000	136,297	266,077	\$44,758	1.9%	\$834	\$814	(\$20)	-2.4%	1.8%	(\$2,678,763)
69.5%	\$50,000	\$60,000	106,543	219,445	\$54,820	1.9%	\$1,060	\$1,076	\$16	1.6%	2.0%	\$1,756,932
74.4%	\$60,000	\$70,000	86,502	192,115	\$64,829	2.0%	\$1,302	\$1,328	\$26	2.0%	2.0%	\$2,263,603
78.5%	\$70,000	\$80,000	72,124	170,836	\$74,851	2.1%	\$1,570	\$1,580	\$10	0.6%	2.1%	\$687,150
82.0%	\$80,000	\$90,000	61,143	152,457	\$84,854	2.2%	\$1,842	\$1,834	(\$8)	-0.5%	2.2%	(\$511,296)
85.0%	\$90,000	\$100,000	51,834	134,637	\$94,874	2.2%	\$2,132	\$2,092	(\$40)	-1.9%	2.2%	(\$2,073,708)
89.5%	\$100,000	\$120,000	78,939	214,922	\$109,340	2.3%	\$2,541	\$2,471	(\$70)	-2.8%	2.3%	(\$5,524,566)
92.5%	\$120,000	\$140,000	51,834	145,558	\$129,254	2.4%	\$3,107	\$3,000	(\$108)	-3.5%	2.3%	(\$5,585,660)
94.4%	\$140,000	\$160,000	33,897	96,951	\$149,333	2.5%	\$3,742	\$3,536	(\$206)	-5.5%	2.4%	(\$6,968,007)
95.7%	\$160,000	\$180,000	22,627	65,307	\$169,307	2.7%	\$4,498	\$4,076	(\$422)	-9.4%	2.4%	(\$9,540,825)
96.6%	\$180,000	\$200,000	15,088	43,126	\$189,378	2.8%	\$5,259	\$4,621	(\$638)	-12.1%	2.4%	(\$9,632,831)
97.8%	\$200,000	\$250,000	21,391	61,212	\$221,727	2.9%	\$6,348	\$5,502	(\$846)	-13.3%	2.5%	(\$18,100,286)
98.5%	\$250,000	\$300,000	11,176	31,741	\$272,572	3.0%	\$8,182	\$6,889	(\$1,293)	-15.8%	2.5%	(\$14,451,421)
98.9%	\$300,000	\$350,000	6,566	18,355	\$323,068	3.0%	\$9,713	\$8,263	(\$1,450)	-14.9%	2.6%	(\$9,522,428)
99.1%	\$350,000	\$400,000	4,277	12,027	\$373,629	3.0%	\$11,257	\$9,643	(\$1,614)	-14.3%	2.6%	(\$6,903,616)
99.3%	\$400,000	\$450,000	3,012	8,530	\$423,640	2.9%	\$12,339	\$10,995	(\$1,345)	-10.9%	2.6%	(\$4,049,651)
99.4%	\$450,000	\$500,000	2,234	6,305	\$473,986	2.8%	\$13,163	\$12,369	(\$793)	-6.0%	2.6%	(\$1,772,523)
99.6%	\$500,000	\$600,000	2,911	8,290	\$544,784	2.9%	\$15,905	\$14,295	(\$1,610)	-10.1%	2.6%	(\$4,686,017)
99.7%	\$600,000	\$700,000	1,764	4,990	\$647,434	2.8%	\$18,322	\$17,096	(\$1,227)	-6.7%	2.6%	(\$2,163,546)
99.7%	\$700,000	\$800,000	1,231	3,552	\$748,063	2.7%	\$20,322	\$19,806	(\$516)	-2.5%	2.6%	(\$635,575)
99.8%	\$800,000	\$900,000	846	2,339	\$846,767	2.6%	\$22,337	\$22,516	\$179	0.8%	2.7%	\$151,149
99.8%	\$900,000	\$1,000,000	603	1,682	\$946,825	2.7%	\$25,441	\$25,221	(\$221)	-0.9%	2.7%	(\$133,071)
100.0%	\$1,000,000 plus		3,158	8,723	\$2,719,092	1.6%	\$43,548	\$73,306	\$29,758	68.3%	2.7%	\$93,974,979
			1,745,613	3,652,266								\$1,004,638

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	<b>0.000%</b>
\$12.5k/\$25k - \$50k/\$100k	4%	\$12.5k/\$25k - \$50k/\$100k	<b>2.700%</b>
\$50k/\$100k plus	6%	\$50k/\$100k plus	<b>2.700%</b>
100% Federal Income Tax Deduction		<b>0% Federal Income Tax Deduction</b>	
100% Federal Excess Itemized Deduction Allowed		<b>0% Federal Excess Itemized Deduction Allowed</b>	
\$4,500 / \$9,000 / \$1,000 Standard & Dependent Deductions		<b>\$10,000 / \$20,000 / \$1,000 Standard &amp; Dependent Deductions; 0% EITC</b>	
All other deductions and credits allowed		<b>Std Ded phases out by \$75k/\$150k. All other deductions and credits eliminated</b>	

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

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

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

\* Includes all resident filing status'; 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.