



Comparison of Individual Income Tax Burdens by State

2017 Edition

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Persons interested in understanding more about the TAXSIM model are encouraged to read "An Introduction to the TAXSIM Model" by Daniel Feenberg and Elisabeth Coutts, which was published in the *Journal of Policy Analysis and Management* Vol. 12 no. 1 (Winter, 1993); and which is available at <http://www.nber.org/~taxsim/feenberg-coutts.pdf>.

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Introduction and Overview

I. Introduction and Overview

*Comparison of 2014 Individual Income Tax Burdens by State*¹ calculates and ranks income tax burdens in the 42 states (including D.C.) that impose an individual income tax. It compares individual income tax burdens for similar households with similar incomes across the country by simulating tax returns for 38 taxpayer profiles that combine the following filing statuses with each of the following income levels.

<u>Filing status</u>	<u>Income level</u>
• Single (non-senior, no dependents)	• \$10,000 ² • \$75,000
• Married-filing joint (non-senior, two dependents)	• \$20,000 • \$100,000
• Head of household (non-senior, one dependent)	• \$35,000 • \$150,000
• Senior married-filing-joint (no dependents)	• \$50,000 • \$250,000 ³
• Senior single (no dependents)	

The report also compares taxes at \$500,000 and \$1,000,000 of income for married-joint filers.

This is the eighth edition of *Comparison of Individual Income Tax Burdens by State*, with the previous editions covering tax years 1997, 1999, 2003, 2006, 2008, 2010, and 2013.

This analysis provides perspective on the structure of state and local income tax systems and shows how burdens differ from state to state between taxpayers with similar incomes. Because the study models nearly 1,600 distinct tax returns, it offers a perspective on state and local income taxation different from ranking studies that are based on aggregate income tax collections. For example, the table below shows the ten states where state governments collected the most income taxes (relative to cash income⁴) in fiscal year 2014, along with their rankings from three examples in this study. As the table illustrates, rankings based on aggregate collections fail to capture or communicate the wide variety of tax treatments states often afford to taxpayers at different incomes.

State	Rankings (of 42)			
	Income tax collections as % of cash income	Married-Joint, \$35,000 Income	Single, \$50,000 Income	Married-Joint, \$250,000 Income
Dist. of Columbia	1	37	7	3
New York	2	41	14	6
Oregon	3	3	2	1
Maryland	4	33	1	2
California	5	T27	35	12
Minnesota	6	42	18	10
Massachusetts	7	23	19	26
Connecticut	8	39	24	17
Kentucky	9	1	3	7
Hawaii	10	6	4	4

¹ Government collection and verification of the data used in this study creates a two-year time lag before the information is available for use. Therefore, the most recent available income tax data is for tax year 2014. See our “Frequently Asked Questions” for more on this topic.

² Single and head of household filers only

³ Does not include single senior filers

⁴ A measure of the resources households actually have available to finance tax payments; see MCFE’s *How Does Minnesota Compare* publication for a complete description of the metric.

This study also ranks the structural progressivity of each state's income tax system. Assessments of income tax progressivity typically consider the marginal tax rates that apply at various income levels. However, any assessment of the structural progressivity of an income tax system should also account for differences in how taxable income is computed as well as the variety and generosity of income tax credits accessible to filers at various income levels.

By incorporating these factors into our modeled returns, this study identifies the ten states with the most structurally progressive income tax systems and the ten states with the least progressive income tax systems – as measured by the difference in the effective tax rates that filers at different income levels pay.

The report is organized as follows:

The Analysis and Findings section includes:

- the ten most structurally progressive and ten least structurally progressive income tax systems (Tables 1-2)
- the impact of state earned income credits on structural progressivity (Tables 3-4)
- income tax burdens and rankings for all filer types and income levels (Tables 5-9)
- the change in national rank and tax burden relative to the national average for each taxpayer profile, by state, from tax year 2013 to tax year 2014 (Table 10)

Appendix A addresses “frequently asked questions” associated with the development and findings of this study.

Appendix B describes the methodology used to develop this report.

Appendix C presents alternative methods of evaluating state individual income taxation and most recently available findings from these investigations.

Appendix D presents federal individual income and payroll tax burdens for each filer profile.

Appendix E presents changes in state individual income tax brackets and rates enacted between tax years 2013 and 2014 (to provide context for some of the ranking and burden changes between this study and the last) and also for tax year 2016 to give readers a sense of how rankings and burdens might change in the future.

About the Study Methodology

This report uses the National Bureau of Economic Research's TAXSIM Version 9 (20161021) income tax simulator (available at <http://users.nber.org/~taxsim/taxsim-calc9/index.html>) to calculate state-level tax liabilities. We encourage persons interested in understanding more about the TAXSIM model to read “An Introduction to the TAXSIM Model” by Daniel Feenberg and Elisabeth Coutts, published in the *Journal of Policy Analysis and Management* Vol. 12 no. 1 (Winter, 1993); and which is available at <http://www.nber.org/~taxsim/feenberg-coutts.pdf>. Where applicable, MCFE calculated local income tax amounts.

We use state and federal government data to determine how the income at these various levels is derived (i.e., how much comes from wages/salaries, dividends, business income, etc.) and the amount of applicable itemized deductions. Because creating this data is a labor-intensive, time-consuming process, 2014 is the most recent year for which this type of analysis is available.

The Minnesota Department of Revenue provided Minnesota-specific information on the makeup of income and on itemized deductions, where applicable, for all 38 taxpayer profiles in this report using the database created for its *2017 Minnesota Tax Incidence Study*⁵. MCFE uses IRS data to adjust the Minnesota profiles, creating state-specific profiles to determine the actual tax paid in each state more accurately. (For more information, see Appendix B: Methodology)

⁵ http://www.revenue.state.mn.us/research_stats/Pages/Tax_Incidence_Studies.aspx

Analysis and Findings

II. Analysis and Findings

This study compares individual income tax burdens in 41 states and the District of Columbia for 38 “taxpayer profiles” (i.e., unique combinations of income levels and filing types).

We have organized the findings of this study in four main areas:

- First, we provide a measure of structural progressivity by showing the ten most structurally progressive and ten most structurally regressive income tax systems (Tables 1-2).
- Second, we show the amounts of earned income credit states provide for three selected taxpayer profiles and their effect on systemic progressivity (Tables 3-4)
- Third, we report the individual income tax burdens and rankings for all filer types and income levels for tax year 2014 (Tables 5-9).
- Finally, we report changes for each taxpayer profile, by state, from tax year 2013 to tax year 2014 (Table 10).

Rankings of Structural Progressivity

One principle commonly used when evaluating income tax systems is “progressivity,” in which the tax rate increases as the taxable amount increases. Compared to evaluating progressivity based simply on marginal tax rates, modeling and comparing income tax burdens for identical filer types at different income levels allows a much better understanding of the true functional progressivity of an income tax system. Comparing effective tax rates across income levels yields a “tax rate gap” that can be used to measure structural progressivity.

Table 1 shows the relationship between the effective tax rate at \$150,000 of gross income and higher versus that at \$20,000 of gross income for married-joint filers. Higher rate gaps indicate greater levels of progressivity. As the table indicates, Minnesota, New York, and the District of Columbia, rank in the top three for progressivity at each income level.

Table 1: Ten Most Progressive State Income Tax Systems, Measured by Comparing Effective Tax Rates at Selected Higher Incomes and \$20,000 for Married-Joint Returns

Married Filing Joint Returns							
\$150,000 vs. \$20,000		\$250,000 vs. \$20,000		\$500,000 vs. \$20,000		\$1,000,000 vs. \$20,000	
Most Progressive Income Tax States	Tax Rate Gap*	Most Progressive Income Tax States	Tax Rate Gap*	Most Progressive Income Tax States	Tax Rate Gap*	Most Progressive Income Tax States	Tax Rate Gap*
1. New York	16.5%	1. New York	16.8%	1. Minnesota	17.4%	1. Minnesota	18.7%
2. Minnesota	14.8%	2. Minnesota	15.4%	2. New York	17.3%	2. New York	17.7%
3. D.C.	14.6%	3. D.C.	15.3%	3. D.C.	16.2%	3. D.C.	17.1%
4. Vermont	12.8%	4. Vermont	13.6%	4. Vermont	15.3%	4. Vermont	16.4%
5. Connecticut	12.4%	5. Maryland	13.2%	5. Maryland	13.9%	5. Maryland	14.6%
6. Maryland	12.3%	6. Connecticut	12.5%	6. Connecticut	13.0%	6. Connecticut	14.0%
7. New Jersey	8.4%	7. New Jersey	9.4%	7. New Jersey	10.4%	7. New Jersey	12.3%
8. Massachusetts	8.3%	8. Oregon	8.7%	8. Oregon	9.6%	8. Oregon	10.5%
9. Kansas	8.0%	9. Massachusetts	8.4%	9. Wisconsin	8.8%	9. Wisconsin	9.7%
10 Oregon	8.0%	10 Kansas	8.3%	10 Massachusetts	8.7%	10 Nebraska	9.2%

* “Tax Rate Gap” refers to the difference between a state’s effective tax rate (ETR) at \$20,000 and the ETR at higher incomes. For example, New York’s ETR for married-joint returns at \$20,000 is -11.3%, and at \$150,000, it is 5.2%. We calculate the tax rate gap of 16.5% as \$150,000 ETR (5.2%) minus \$20,000 ETR (-11.3%).

Table 2 shows the ten least progressive state tax systems, using the same methodology. Alabama, North Dakota, and Pennsylvania top this list (although not always in that order). This

Tax Year 2014 Individual Income Tax Burdens

group of states tends to include states whose income tax systems include at least one of the following characteristics:

- No earned income tax credit
- Relatively small differential between top and bottom bracket rates (notably one flat rate)
- Relatively small income tax brackets, which means that the top tax rate is imposed beginning at relatively low amounts of income.

Table 2: Ten Least Progressive State Income Tax Systems, Measured by Comparing Effective Tax Rates at Selected Higher Incomes and \$20,000 for Married-Joint Returns

Married Filing Joint Returns							
\$150,000 vs. \$20,000		\$250,000 vs. \$20,000		\$500,000 vs. \$20,000		\$1,000,000 vs. \$20,000	
Least Progressive Income Tax States	Tax Rate Gap*	Least Progressive Income Tax States	Tax Rate Gap*	Least Progressive Income Tax States	Tax Rate Gap*	Least Progressive Income Tax States	Tax Rate Gap*
42. North Dakota	1.1%	42. North Dakota	1.5%	42. Alabama	1.8%	42. Alabama	1.8%
41. Alabama	2.0%	41. Alabama	1.9%	41. North Dakota	2.1%	41. North Dakota	2.6%
40. Arizona	2.8%	40. Pennsylvania	2.8%	40. Pennsylvania	2.8%	40. Pennsylvania	3.0%
39. Pennsylvania	2.9%	39. Arizona	3.3%	39. Louisiana	3.5%	39. Louisiana	3.7%
38. Louisiana	3.0%	38. Louisiana	3.3%	38. Indiana	3.8%	38. Indiana	4.0%
37. Colorado	3.4%	37. Colorado	3.6%	37. Colorado	4.1%	37. Colorado	4.4%
36. Mississippi	3.5%	36. Indiana	3.7%	36. Arizona	4.1%	36. Arizona	4.6%
35. California	3.7%	35. Mississippi	3.8%	35. Mississippi	4.2%	35. Mississippi	4.6%
34. Indiana	3.7%	34. Missouri	4.2%	34. Illinois	4.6%	34. Utah	4.8%
33. Missouri	3.8%	33. Illinois	4.5%	33. Utah	4.6%	33. Illinois	4.9%

* “Tax Rate Gap” refers to the difference between a state’s effective tax rate (ETR) at \$20,000 and the ETR at higher incomes . For example, North Dakota’s ETR for married-joint returns at \$20,000 is 0.0%, and at \$150,000, it is 1.1%. We calculate the tax rate gap of 1.1% as \$150,000 ETR (1.1%) minus \$20,000 ETR (0.0%).

The Influence of State Earned Income Tax Credits on Structural Progressivity

In tax year 2014, 24 of the 42 states in this study⁶ offered an earned income tax credit, which is a tax reduction and a wage supplement for low-income working families. (One state without an income tax, Washington, has also adopted an earned income tax credit.) In most cases these state credits are refundable, meaning filers receive the entire benefit whether or not the filer owes any income tax – often creating negative income tax rates. The credits are only available to filers with wages or self-employment income (i.e. “earned income”).

States craft these programs differently: Table 3 shows the value of each state’s earned income credit for four lower-income taxpayer profiles. The credit is completely “non-refundable” in four states – Delaware, Maine, Ohio, and Virginia – meaning that a taxpayer can only claim the credit up to the amount of tax they owe. However, filers cannot claim a refund for any excess credit – and since many of these taxpayers have no liability to begin with the value of the credit in these states is often zero.

⁶ Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kansas, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Nebraska, New Jersey, New Mexico, New York, Ohio, Oklahoma, Oregon, Rhode Island, Vermont, Virginia, and Wisconsin. Colorado’s earned income tax credit has been enacted but was not funded for tax year 2014.

Analysis and Findings

Table 3: Value of State Earned Income Tax Credits, for Selected Taxpayer Profiles

State	Single, \$10,000	Head of Household, \$10,000	Married-Joint, \$20,000	Married-Joint, \$35,000
Connecticut	(\$109)	(\$847)	(\$1,502)	(\$890)
Delaware	(\$2)	-- #	-- #	(\$647)
District of Columbia	(\$159)	(\$1,232)	(\$2,184)	(\$1,295)
Illinois	(\$40)	(\$308)	(\$546)	(\$324)
Indiana	(\$36)	(\$276)	(\$476)	(\$190)
Iowa	(\$59)	(\$462)	(\$819)	(\$485)
Kansas	(\$67)	(\$524)	(\$928)	(\$550)
Louisiana	(\$14)	(\$108)	(\$191)	(\$113)
Maine	-- #	-- #	-- #	-- #
Maryland*	(\$299)	(\$770)	(\$1,421)	(\$1,315)
Massachusetts	(\$59)	(\$462)	(\$819)	(\$485)
Michigan	(\$24)	(\$185)	(\$328)	(\$194)
Minnesota	(\$104)	(\$847)	(\$2,006)	(\$1,653)
Nebraska	(\$40)	(\$308)	(\$546)	(\$324)
New Jersey	(\$79)	(\$616)	(\$1,092)	(\$647)
New Mexico	(\$40)	(\$308)	(\$546)	(\$324)
New York	(\$70)	(\$924)	(\$1,595)	(\$971)
Ohio	-- #	-- #	-- #	(\$191)
Oklahoma	(\$20)	(\$154)	(\$273)	(\$162)
Oregon	(\$32)	(\$246)	(\$437)	(\$256)
Rhode Island	(\$15)	(\$115)	(\$205)	(\$197)
Vermont	(\$127)	(\$986)	(\$1,747)	(\$1,036)
Virginia	-- **	(\$108)	-- **	(\$647)
Wisconsin	--	(\$123)	(\$601)	(\$356)

Credit is non-refundable and has no value because filer has no tax liability to offset (credits applied in order listed on tax form)

* Includes local earned income tax credit; credits deemed applied based on order found on tax form.

** Virginia provides a poverty credit taxpayers claim in lieu of an earned income credit if it offers a larger benefit. In this case, the poverty credit provides a larger benefit than the state's earned income credit.

Many states set their credit equal to some percentage of the federal Earned Income Tax Credit. Some sets of states – like Illinois, Nebraska, and New Mexico – offer identical earned income credit benefits because they have chosen to set their benefits at the same percentage of the federal amount.

One factor Table 3 clearly demonstrates is that the generosity of an earned income tax credit is partly a function of the total benefit offered, but also partly a function of its accessibility. States phase earned income credits out at different income levels and at different rates, which means that the relative generosity of any state's benefit can change between income levels and different filing types. For example, for married-joint filers at \$35,000, Minnesota provides a much larger earned income credit than almost any other state – only Maryland and D.C. provide a benefit that is within 25% of Minnesota's. Compare this to the results for head of household filers at \$10,000 of income; where Minnesota's credit is tied for fourth most generous, but is considerably lower than the credit D.C. provides and is somewhat less than Vermont and New York.

Using the state income tax as an income assistance program creates negative tax rates for low-income households that significantly influence the structural progressivity of state income taxes as measured by tax rate gaps. All of the twelve states listed at least once in Table 1 (i.e. those states with the highest structural progressivity) offer low-income filers an earned income tax credit.

Tax Year 2014 Individual Income Tax Burdens

Notably, California, which features some of the nation’s highest marginal income tax rates on high-income households, did not appear in Table 1 among the most progressive income tax systems. As Table 10 in this report shows (begins on page 15), married couples in California with \$250,000 of income or more are in the top ten nationally while those with \$50,000 of income have income tax burdens that rank at the bottom. However, since California did not offer a state earned income tax credit in tax year 2014⁷, the effective tax rate for couples with \$20,000 of income is (only) 0.0% – much higher than states with an earned income credit. Without an earned income credit, California’s tax rate gap between its highest income couples and a couple with \$20,000 of income is simply not as great as other states that do provide this credit.

Our progressivity rankings would look very different (Table 4) if the tax rates for the highest income married-joint filers were measured against the rates of married-joint filers at \$20,000 of income after stripping out the state earned income tax credits.⁸ Table 4 does include some states from Table 1: most notably Maryland, Minnesota, New York, and Oregon. However, California, Hawaii, Idaho, Maine, and South Carolina all now emerge as highly progressive. Of this group, California, Hawaii, Idaho, and South Carolina did not offer an earned income credit in tax year 2014 while Maine’s credit was nonrefundable in nature – demonstrating the significance of earned income credits on structural progressivity.

Table 4: Ten Most Progressive State Income Tax Systems, Measured by Comparing Effective Tax Rates for Married-Joint Filers at Selected Higher Incomes and \$20,000 WITHOUT Earned Income Credit Benefits

Married-Joint Filers – Tax Rate Differential Between Selected Higher Incomes and \$20,000 (no Earned Income Credits)							
\$150,000		\$250,000		\$500,000		\$1,000,000	
Most Progressive Income Tax States	Tax Rate Gap*	Most Progressive Income Tax States	Tax Rate Gap*	Most Progressive Income Tax States	Tax Rate Gap*	Most Progressive Income Tax States	Tax Rate Gap*
1. New York	8.5%	1. New York	8.9%	1. New York	9.3%	1. New York	9.7%
2. Idaho	6.9%	2. Idaho	7.3%	2. Idaho	8.3%	2. California	9.1%
3. Oregon	5.8%	3. Oregon	6.6%	3. Oregon	7.4%	3. Hawaii	9.1%
4. Maryland	5.2%	4. Maryland	6.1%	4. Minnesota	7.4%	4. Idaho	8.8%
5. Hawaii	5.2%	5. Hawaii	5.8%	5. California	7.2%	5. Minnesota	8.6%
6. Maine	5.1%	6. Maine	5.7%	6. Hawaii	6.9%	6. Oregon	8.3%
7. West Virginia	5.1%	7. Minnesota	5.4%	7. Maryland	6.8%	7. Vermont	7.6%
8. North Carolina	4.9%	8. West Virginia	5.3%	8. Maine	6.8%	8. Maryland	7.5%
9. Connecticut	4.9%	9. California	5.3%	9. Vermont	6.6%	9. Maine	7.4%
10. South Carolina	4.8%	10. South Carolina	5.2%	10. South Carolina	6.0%	10. New Jersey	6.8%

* “Tax Rate Gap” refers to the difference between a state’s effective tax rate (ETR) at \$20,000 without earned income credits (EIC) versus the ETR at higher incomes. For example, New York’s ETR for married-joint returns at \$20,000 without an EIC is -3.3%, and at \$150,000, it is 5.2%. We calculate the tax rate gap of 8.5% as \$150,000 ETR (5.2%) minus \$20,000 ETR without an EIC (-3.3%).

⁷ California has now enacted an earned income tax credit, effective tax year 2015.

⁸ Note that in some previous editions we measured the effects of earned income tax credits on progressivity by using the married-joint burdens at \$35,000 of income as an alternate base. However, in doing so, we were capturing some level of EITC benefits in most states that were offering the credit. As a result, we now compare the rates for high-income filers against a base of married-joint filers at \$20,000 with and without earned income credits to provide a better perspective on the effect earned income credit programs have on tax burdens and progressivity.

Analysis and Findings

State Income Tax Comparison Tables, Tax Year 2014 Liabilities

Table 5: Tax Year 2014 Income Tax Burdens for Married-Joint Filers

STATE	\$20,000		\$35,000		\$50,000		\$75,000		\$100,000	
	Tax	Rank	Tax	Rank	Tax	Rank	Tax	Rank	Tax	Rank
Alabama	\$231	1	\$1,211	2	\$1,911	7	\$2,878	17	\$3,130	31
Arizona	(100)	24	334	19	717	31	1,428	39	1,986	39
Arkansas	-	9	715	12	1,456	16	2,912	15	3,894	17
California	-	9	-	27	-	42	926	41	1,840	41
Colorado	-	9	260	22	909	28	2,041	32	3,061	32
Connecticut	(1,502)	38	(699)	39	593	37	2,893	16	3,572	24
Delaware	-	9	-	27	1,093	25	2,447	24	3,357	28
District of Columbia	(1,877)	40	(278)	37	1,691	12	3,286	5	4,421	7
Georgia	16	7	785	11	1,625	14	3,093	10	3,840	18
Hawaii	8	8	970	6	1,948	4	3,870	4	4,509	5
Idaho	(390)	28	(205)	35	614	34	2,419	27	4,030	14
Illinois	(35)	22	942	7	1,937	6	3,189	7	4,103	12
Indiana	39	6	990	5	1,796	10	2,872	18	3,777	21
Iowa	(595)	31	501	15	1,851	8	3,271	6	4,232	9
Kansas	(928)	35	(99)	31	740	30	1,972	34	3,001	34
Kentucky	138	3	1,499	1	2,404	2	3,976	3	5,076	3
Louisiana	(37)	23	519	14	1,181	21	2,023	33	2,655	36
Maine	-	9	-	27	585	38	2,222	30	4,114	11
Maryland	(1,324)	37	(110)	33	2,083	3	4,263	2	5,099	2
Massachusetts	(819)	34	205	23	1,348	17	2,624	21	3,746	22
Michigan	(348)	27	563	13	1,335	18	2,392	28	3,317	30
Minnesota	(2,006)	41	(1,353)	42	912	27	2,458	23	3,803	20
Mississippi	-	9	472	17	1,122	24	2,334	29	3,010	33
Missouri	-	9	493	16	1,279	19	2,525	22	3,317	29
Montana	60	5	429	18	1,166	23	2,654	20	3,553	25
Nebraska	(546)	30	(147)	34	640	32	1,920	35	3,526	26
New Jersey	(1,092)	36	(213)	36	622	33	1,228	40	1,875	40
New Mexico	(612)	33	(324)	38	399	40	1,752	36	2,811	35
New York	(2,255)	42	(984)	41	604	36	2,206	31	3,610	23
North Carolina	-	9	841	10	1,704	11	3,122	9	4,385	8
North Dakota	-	9	69	25	239	41	538	42	822	42
Ohio	121	4	938	8	1,837	9	3,149	8	4,526	4
Oklahoma	(433)	29	100	24	983	26	2,441	25	3,390	27
Oregon	(319)	26	1,178	3	2,671	1	4,565	1	5,637	1
Pennsylvania	187	2	1,093	4	1,946	5	2,942	14	3,828	19
Rhode Island	(205)	25	(108)	32	542	39	1,531	38	2,377	38
South Carolina	-	9	7	26	786	29	2,430	26	3,980	15
Utah	-	9	322	20	1,204	20	2,745	19	4,039	13
Vermont	(1,858)	39	(836)	40	605	35	1,565	37	2,393	37
Virginia	-	9	298	21	1,640	13	3,082	11	3,934	16
West Virginia	-	9	937	9	1,567	15	3,053	12	4,468	6
Wisconsin	(601)	32	(45)	30	1,175	22	2,984	13	4,122	10
42 State Average*	(\$407)		\$268		\$1,225		\$2,577		\$3,575	

* Simple average.

Tax Year 2014 Individual Income Tax Burdens

Table 5 (contd): Tax Year 2014 Income Tax Burdens for Married-Joint Filers

STATE	\$150,000		\$250,000		\$500,000		\$1,000,000	
	Tax	Rank	Tax	Rank	Tax	Rank	Tax	Rank
Alabama	\$4,656	38	\$7,579	40	\$14,909	41	\$29,569	41
Arizona	3,524	41	6,902	41	18,043	39	40,656	36
Arkansas	6,993	17	12,784	15	29,739	13	63,760	17
California	5,579	30	13,328	12	35,767	4	91,284	2
Colorado	5,143	34	9,055	38	20,529	34	43,950	34
Connecticut	7,282	12	12,363	17	27,629	19	64,467	15
Delaware	6,126	25	11,591	21	27,008	20	60,580	21
District of Columbia	7,837	4	14,783	3	34,171	6	77,036	6
Georgia	6,524	20	11,494	24	25,292	24	55,244	24
Hawaii	7,814	5	14,584	4	34,898	5	91,428	1
Idaho	7,377	10	13,485	9	31,551	8	68,584	9
Illinois	6,423	23	10,743	28	22,160	30	47,008	30
Indiana	5,887	26	9,748	31	20,003	35	41,919	35
Iowa	7,026	16	12,786	14	26,794	21	55,774	22
Kansas	5,111	35	9,124	37	18,472	38	36,536	39
Kentucky	8,026	3	13,633	7	29,290	15	62,803	18
Louisiana	4,276	40	7,891	39	16,653	40	34,745	40
Maine	7,698	7	14,330	5	33,786	7	73,609	7
Maryland	8,524	2	16,532	2	36,372	3	80,064	5
Massachusetts	6,285	24	10,870	26	22,990	29	48,890	28
Michigan	5,392	31	9,140	35	19,045	36	40,213	37
Minnesota	7,102	15	13,449	10	36,816	2	86,313	4
Mississippi	5,261	32	9,440	33	20,899	33	45,963	32
Missouri	5,625	29	10,459	29	24,104	27	53,444	26
Montana	6,452	22	12,253	19	28,349	18	62,690	19
Nebraska	6,617	19	12,339	18	29,517	14	64,959	13
New Jersey	4,394	39	9,739	32	24,566	25	67,921	10
New Mexico	5,006	36	9,134	36	21,209	31	46,053	31
New York	7,771	6	13,908	6	30,092	11	64,072	16
North Carolina	7,377	11	12,241	20	25,758	22	54,647	25
North Dakota	1,621	42	3,642	42	10,605	42	26,401	42
Ohio	7,614	9	13,589	8	30,518	9	65,814	12
Oklahoma	5,717	28	9,756	30	21,124	32	45,078	33
Oregon	9,632	1	17,880	1	39,995	1	88,563	3
Pennsylvania	5,814	27	9,398	34	18,848	37	38,991	38
Rhode Island	4,696	37	11,563	22	25,524	23	55,359	23
South Carolina	7,132	13	12,889	13	29,974	12	64,795	14
Utah	6,820	18	11,552	23	23,205	28	48,110	29
Vermont	5,219	33	10,819	27	30,194	10	70,761	8
Virginia	6,482	21	11,304	25	24,455	26	53,224	27
West Virginia	7,641	8	13,373	11	28,522	17	60,898	20
Wisconsin	7,130	14	12,481	16	28,877	16	66,532	11
42 State Average*	\$6,301		\$11,523		\$26,149		\$58,064	

* Simple average.

Analysis and Findings

Table 6: Tax Year 2014 Income Tax Burdens for Head of Household Filers

STATE	\$10,000		\$20,000		\$35,000		\$50,000	
	Tax	Rank	Tax	Rank	Tax	Rank	Tax	Rank
Alabama	\$20	4	\$503	4	\$1,357	6	\$1,852	18
Arizona	(50)	22	(50)	27	461	35	847	39
Arkansas	-	6	316	11	1,268	12	2,194	7
California	-	6	-	22	-	42	268	42
Colorado	-	6	118	19	803	26	1,433	31
Connecticut	(847)	38	(829)	39	138	41	1,463	30
Delaware	-	6	-	22	985	23	1,874	16
District of Columbia	(1,227)	42	(797)	38	1,033	18	2,118	11
Georgia	-	6	424	8	1,320	7	2,137	9
Hawaii	(89)	23	433	7	1,444	3	2,471	4
Idaho	(190)	27	(129)	31	632	30	1,627	26
Illinois	(48)	21	463	5	1,437	4	2,185	8
Indiana	(14)	20	434	6	1,297	11	1,956	14
Iowa	(462)	33	(52)	28	1,258	13	2,134	10
Kansas	(524)	35	(515)	36	615	31	1,371	33
Kentucky	91	3	747	2	1,988	1	2,912	2
Louisiana	(108)	24	226	15	862	25	1,348	34
Maine	-	6	-	22	583	32	1,502	28
Maryland	(769)	37	(327)	34	1,303	10	2,933	1
Massachusetts	(462)	33	(107)	29	988	22	1,797	21
Michigan	(268)	30	310	13	1,079	17	1,698	22
Minnesota	(847)	38	(903)	40	679	28	1,664	24
Mississippi	-	6	216	16	922	24	1,603	27
Missouri	-	6	155	17	990	21	1,644	25
Montana	9	5	292	14	1,030	19	1,840	19
Nebraska	(308)	31	(251)	33	504	33	1,200	35
New Jersey	(616)	36	(606)	37	354	38	725	40
New Mexico	(412)	32	(336)	35	236	39	1,040	38
New York	(1,224)	41	(934)	41	468	34	1,499	29
North Carolina	-	6	313	12	1,195	15	1,985	13
North Dakota	-	6	31	21	211	40	378	41
Ohio	189	1	395	9	1,303	9	2,104	12
Oklahoma	(234)	28	(163)	32	664	29	1,412	32
Oregon	(246)	29	374	10	1,800	2	2,896	3
Pennsylvania	94	2	796	1	1,397	5	1,952	15
Rhode Island	(115)	25	(114)	30	378	37	1,056	37
South Carolina	-	6	-	22	724	27	1,677	23
Utah	-	6	76	20	997	20	1,854	17
Vermont	(1,097)	40	(989)	42	402	36	1,099	36
Virginia	-	6	-	22	1,304	8	2,220	6
West Virginia	-	6	522	3	1,140	16	1,812	20
Wisconsin	(123)	26	131	18	1,220	14	2,240	5
42 State Average*	(\$235)		\$4		\$923		\$1,715	

* Simple average.

Tax Year 2014 Individual Income Tax Burdens

Table 6 (contd): Tax Year 2014 Income Tax Burdens for Head of Household Filers

STATE	\$75,000		\$100,000		\$150,000		\$250,000	
	Tax	Rank	Tax	Rank	Tax	Rank	Tax	Rank
Alabama	\$2,260	34	\$3,016	39	\$4,385	39	7,149	40
Arizona	1,463	39	2,222	40	3,537	41	6,725	41
Arkansas	3,296	13	4,968	10	7,675	11	13,172	13
California	1,275	40	3,318	36	6,713	23	14,050	7
Colorado	2,466	31	3,555	32	5,319	34	9,043	38
Connecticut	2,673	28	4,550	19	7,220	17	12,384	19
Delaware	2,822	25	4,378	23	6,901	21	12,292	20
District of Columbia	3,561	4	5,601	4	8,822	2	15,422	3
Georgia	3,050	21	4,468	20	6,740	22	11,453	22
Hawaii	3,453	7	5,168	6	8,024	6	14,398	5
Idaho	3,271	15	5,025	7	7,838	7	13,623	11
Illinois	3,260	16	4,416	22	6,420	26	10,723	29
Indiana	2,989	23	4,014	26	5,851	28	9,698	30
Iowa	3,401	9	4,896	12	7,689	9	12,855	17
Kansas	2,409	32	3,502	33	4,988	37	9,190	36
Kentucky	4,130	2	5,733	3	8,378	4	14,001	8
Louisiana	2,193	35	3,185	37	4,837	38	8,113	39
Maine	3,378	10	5,266	5	8,313	5	14,681	4
Maryland	4,100	3	5,910	2	8,807	3	15,917	2
Massachusetts	3,072	19	4,288	25	6,508	25	11,076	27
Michigan	2,740	26	3,734	29	5,548	32	9,282	34
Minnesota	3,327	11	4,984	8	7,689	10	13,900	9
Mississippi	2,373	33	3,577	31	5,482	33	9,438	32
Missouri	2,587	29	3,914	27	6,114	27	10,900	28
Montana	3,063	20	4,717	17	7,378	16	12,924	16
Nebraska	2,710	27	4,348	24	6,976	19	12,461	18
New Jersey	1,185	41	2,128	41	4,294	40	9,603	31
New Mexico	2,174	36	3,335	35	5,193	35	9,113	37
New York	3,043	22	4,866	13	7,737	8	13,664	10
North Carolina	3,407	8	4,864	14	7,138	18	11,971	21
North Dakota	655	42	1,185	42	2,027	42	4,021	42
Ohio	3,474	5	4,775	16	7,593	14	14,134	6
Oklahoma	2,503	30	3,725	30	5,613	31	9,403	33
Oregon	4,186	1	6,253	1	9,642	1	17,161	1
Pennsylvania	2,949	24	3,901	28	5,639	30	9,214	35
Rhode Island	1,975	37	3,017	38	5,044	36	11,285	25
South Carolina	3,276	14	4,927	11	7,608	13	13,059	15
Utah	3,218	17	4,662	18	6,927	20	11,320	24
Vermont	1,947	38	3,436	34	5,828	29	11,411	23
Virginia	3,122	18	4,460	21	6,611	24	11,195	26
West Virginia	3,325	12	4,846	15	7,621	12	13,331	12
Wisconsin	3,462	6	4,978	9	7,533	15	13,078	14
42 State Average*	\$2,839		\$4,241		\$6,576		\$11,615	

* Simple average.

Analysis and Findings

Table 7: Tax Year 2014 Income Tax Burdens for Single Filers

STATE	\$10,000		\$20,000		\$35,000		\$50,000	
	Tax	Rank	Tax	Rank	Tax	Rank	Tax	Rank
Alabama	\$231	4	\$687	10	\$1,292	20	\$1,840	31
Arizona	(5)	31	327	32	748	39	1,228	40
Arkansas	-	19	482	20	1,288	21	2,255	17
California	-	19	124	39	656	40	1,589	35
Colorado	-	19	432	23	1,095	31	1,756	33
Connecticut	(109)	41	60	42	905	34	1,984	24
Delaware	-	19	450	21	1,199	26	1,992	23
District of Columbia	(17)	33	616	15	1,476	8	2,387	7
Georgia	95	10	674	11	1,538	6	2,395	6
Hawaii	105	9	745	7	1,809	4	2,878	4
Idaho	(90)	38	368	31	1,424	12	2,480	5
Illinois	325	3	868	4	1,584	5	2,298	11
Indiana	334	2	813	5	1,443	10	2,071	22
Iowa	61	15	602	16	1,407	13	2,261	16
Kansas	43	16	379	29	1,048	32	1,713	34
Kentucky	93	11	990	3	1,964	3	2,930	3
Louisiana	84	12	411	24	898	35	1,380	38
Maine	-	19	268	35	1,239	24	2,374	8
Maryland	-	19	1,083	1	2,221	1	3,356	1
Massachusetts	82	13	707	8	1,425	11	2,167	19
Michigan	144	7	658	12	1,267	22	1,873	29
Minnesota	(104)	39	499	19	1,265	23	2,254	18
Mississippi	33	17	409	25	1,125	29	1,839	32
Missouri	17	18	389	28	1,119	30	1,862	30
Montana	76	14	406	26	1,326	18	2,268	15
Nebraska	(40)	34	307	33	953	33	1,904	28
New Jersey	(79)	37	259	36	504	41	1,109	41
New Mexico	(108)	40	120	40	866	36	1,587	36
New York	(55)	36	441	22	1,348	17	2,269	14
North Carolina	111	8	695	9	1,526	7	2,354	9
North Dakota	-	19	114	41	289	42	474	42
Ohio	188	6	623	14	1,381	15	2,148	21
Oklahoma	(43)	35	394	27	1,186	27	1,936	27
Oregon	222	5	1,056	2	2,151	2	3,234	2
Pennsylvania	383	1	793	6	1,376	16	1,957	25
Rhode Island	(15)	32	284	34	821	38	1,357	39
South Carolina	-	19	236	37	1,166	28	2,165	20
Utah	-	19	501	18	1,403	14	2,303	10
Vermont	(238)	42	220	38	840	37	1,380	37
Virginia	-	19	647	13	1,460	9	2,281	13
West Virginia	-	19	599	17	1,206	25	1,940	26
Wisconsin	-	19	371	30	1,293	19	2,295	12
42 State Average*	\$41		\$503		\$1,251		\$2,051	

*Simple average.

Tax Year 2014 Individual Income Tax Burdens

Table 7 (contd): Tax Year 2014 Income Tax Burdens for Single Filers

STATE	\$75,000		\$100,000		\$150,000		\$250,000	
	Tax	Rank	Tax	Rank	Tax	Rank	Tax	Rank
Alabama	\$2,333	37	\$3,045	40	\$4,517	41	7,135	41
Arizona	1,961	41	2,806	41	4,520	40	7,617	40
Arkansas	3,590	14	5,072	12	8,059	12	13,227	13
California	3,253	25	5,187	10	9,036	5	16,263	2
Colorado	2,813	32	3,782	34	5,744	35	9,223	36
Connecticut	3,372	23	4,772	20	7,499	19	12,941	18
Delaware	3,156	26	4,540	24	7,338	21	12,372	21
District of Columbia	4,147	6	5,948	3	9,522	3	15,756	5
Georgia	3,517	15	4,775	19	7,305	22	11,730	23
Hawaii	4,124	7	5,704	7	8,922	6	15,917	4
Idaho	4,164	5	5,721	6	8,849	7	14,284	8
Illinois	3,362	24	4,406	26	6,507	28	10,649	30
Indiana	3,096	27	4,020	29	5,924	32	9,581	33
Iowa	3,375	22	4,757	21	7,730	15	12,879	19
Kansas	2,714	35	3,731	35	5,805	33	8,652	38
Kentucky	4,300	3	5,742	5	8,708	9	13,806	10
Louisiana	2,125	40	3,048	39	4,835	39	7,970	39
Maine	4,231	4	5,912	4	9,255	4	15,285	7
Maryland	4,621	2	6,228	2	9,687	2	15,951	3
Massachusetts	3,431	20	4,528	25	6,816	26	11,166	26
Michigan	2,906	31	3,803	33	5,673	36	9,228	35
Minnesota	3,912	8	5,395	8	8,710	8	15,554	6
Mississippi	2,750	33	3,813	31	5,938	31	9,632	32
Missouri	2,935	30	4,106	27	6,533	27	11,041	28
Montana	3,443	19	4,911	16	7,840	13	13,055	15
Nebraska	3,484	17	4,938	15	7,822	14	13,007	16
New Jersey	2,205	39	3,475	37	6,110	30	11,412	24
New Mexico	2,685	36	3,715	36	5,787	34	9,451	34
New York	3,777	10	5,125	11	8,477	10	13,675	11
North Carolina	3,754	11	4,974	14	7,425	20	11,764	22
North Dakota	955	42	1,424	42	2,439	42	4,369	42
Ohio	3,502	16	4,824	17	7,722	16	14,201	9
Oklahoma	2,961	28	4,004	30	6,114	29	9,682	31
Oregon	4,836	1	6,720	1	10,675	1	18,045	1
Pennsylvania	2,946	29	3,805	32	5,595	37	9,000	37
Rhode Island	2,277	38	3,279	38	5,369	38	10,970	29
South Carolina	3,793	9	5,261	9	8,234	11	13,359	12
Utah	3,619	13	4,674	22	6,874	25	11,057	27
Vermont	2,748	34	4,073	28	6,963	24	12,435	20
Virginia	3,379	21	4,570	23	6,978	23	11,272	25
West Virginia	3,450	18	4,821	18	7,681	18	13,119	14
Wisconsin	3,634	12	4,989	13	7,720	17	12,943	17
42 State Average*	\$3,277		\$4,534		\$7,125		\$11,921	

*Simple average.

Analysis and Findings

Table 8: Tax Year 2014 Income Tax Burdens for Senior Married-Joint Filers

STATE	\$20,000		\$35,000		\$50,000		\$75,000	
	Tax	Rank	Tax	Rank	Tax	Rank	Tax	Rank
Alabama	-	3	\$44	6	\$574	5	\$1,494	14
Arizona	(\$50)	36	(50)	38	117	14	664	24
Arkansas	-	3	-	7	-	23	575	27
California	-	3	-	7	-	23	123	37
Colorado	-	3	-	7	-	23	21	39
Connecticut	-	3	-	7	-	23	980	19
Delaware	-	3	-	7	-	23	-	40
District of Columbia	-	3	-	7	475	6	1,546	11
Georgia	-	3	-	7	-	23	-	40
Hawaii	(170)	41	(86)	40	370	8	1,751	6
Idaho	(230)	42	(230)	42	(227)	42	837	22
Illinois	-	3	198	3	240	9	845	21
Indiana	(80)	37	312	1	788	1	1,737	7
Iowa	-	3	-	7	-	23	561	28
Kansas	-	3	-	7	-	23	188	35
Kentucky	-	3	-	7	5	22	596	26
Louisiana	-	3	-	7	-	23	340	31
Maine	-	3	-	7	-	23	675	23
Maryland	-	3	-	7	747	2	2,323	1
Massachusetts	-	3	-	7	661	3	1,731	8
Michigan	(18)	35	94	5	130	12	644	25
Minnesota	-	3	-	7	123	13	2,160	3
Mississippi	-	3	-	7	-	23	106	38
Missouri	-	3	-	7	64	17	397	30
Montana	-	3	-	7	38	20	1,948	5
Nebraska	-	3	-	7	39	19	1,509	13
New Jersey	-	3	-	7	-	23	273	33
New Mexico	(109)	39	-	7	-	23	1,521	12
New York	-	3	-	7	-	23	300	32
North Carolina	-	3	-	7	459	7	1,652	10
North Dakota	-	3	-	7	28	21	480	29
Ohio	71	1	204	2	221	10	1,172	18
Oklahoma	(80)	37	(80)	39	(80)	41	138	36
Oregon	-	3	-	7	638	4	2,059	4
Pennsylvania	35	2	102	4	110	15	942	20
Rhode Island	-	3	-	7	43	18	1,433	15
South Carolina	-	3	-	7	-	23	-	40
Utah	-	3	-	7	-	23	2,164	2
Vermont	(111)	40	(111)	41	82	16	1,397	16
Virginia	-	3	-	7	-	23	241	34
West Virginia	-	3	-	7	-	23	1,698	9
Wisconsin	-	3	-	7	132	11	1,363	17
42 State Average*	(\$18)		\$9		\$138		\$966	

* Simple average.

Tax Year 2014 Individual Income Tax Burdens

Table 8 (contd): Tax Year 2014 Income Tax Burdens for Senior Married-Joint Filers

STATE	\$100,000		\$150,000		\$250,000	
	Tax	Rank	Tax	Rank	Tax	Rank
Alabama	\$1,867	21	\$3,536	30	\$6,772	37
Arizona	1,124	29	2,489	37	6,120	39
Arkansas	1,188	27	3,945	26	10,964	20
California	669	37	3,244	33	11,698	16
Colorado	1,066	32	3,202	34	8,204	32
Connecticut	2,756	15	5,603	11	11,275	18
Delaware	450	40	3,074	35	9,799	27
District of Columbia	2,377	18	5,150	17	12,883	6
Georgia	-	42	-	42	2,721	42
Hawaii	2,367	19	5,454	14	12,777	8
Idaho	2,573	16	5,771	10	12,577	10
Illinois	1,575	24	4,041	25	9,307	29
Indiana	2,783	13	4,622	22	8,730	30
Iowa	1,165	28	3,387	31	9,499	28
Kansas	1,367	25	1,562	41	2,810	41
Kentucky	1,112	30	4,271	23	10,725	22
Louisiana	911	36	2,244	38	6,136	38
Maine	2,319	20	5,824	9	13,095	4
Maryland	3,203	5	6,464	4	14,659	2
Massachusetts	3,004	10	5,177	16	9,949	24
Michigan	1,354	26	3,599	28	8,203	33
Minnesota	4,269	1	7,205	1	14,723	1
Mississippi	231	41	2,770	36	8,151	35
Missouri	1,585	23	5,904	8	11,549	17
Montana	3,195	6	5,964	7	12,689	9
Nebraska	3,668	4	6,391	5	12,999	5
New Jersey	648	38	1,698	40	7,870	36
New Mexico	3,048	9	5,048	18	9,860	26
New York	1,017	33	4,183	24	11,940	11
North Carolina	3,054	8	5,550	12	10,923	21
North Dakota	932	35	1,833	39	4,193	40
Ohio	2,389	17	4,956	19	11,715	14
Oklahoma	1,082	31	3,332	32	8,599	31
Oregon	3,125	7	6,595	3	14,531	3
Pennsylvania	1,622	22	3,769	27	8,179	34
Rhode Island	2,780	14	4,705	20	11,743	13
South Carolina	548	39	3,550	29	9,885	25
Utah	4,176	2	6,733	2	11,702	15
Vermont	2,833	12	5,279	15	11,791	12
Virginia	939	34	4,690	21	10,025	23
West Virginia	3,745	3	6,379	6	12,788	7
Wisconsin	2,912	11	5,507	13	11,063	19
42 State Average*	\$1,977		\$4,398		\$10,139	

* Simple average.

Analysis and Findings

Table 9: Tax Year 2014 Income Tax Burdens for Senior Single Filers

STATE	\$20,000		\$35,000		\$50,000		\$75,000	
	Tax	Rank	Tax	Rank	Tax	Rank	Tax	Rank
Alabama	-	5	\$630	5	\$1,187	14	\$1,836	24
Arizona	(\$25)	37	231	18	634	31	1,307	35
Arkansas	-	5	157	23	809	24	2,066	21
California	-	5	-	33	469	36	1,757	26
Colorado	-	5	100	29	495	34	1,668	30
Connecticut	-	5	33	32	756	27	2,474	17
Delaware	-	5	-	33	360	38	1,445	34
District of Columbia	-	5	431	10	1,278	11	2,690	13
Georgia	-	5	-	33	-	42	-	42
Hawaii	(85)	40	577	7	1,614	6	2,880	9
Idaho	(110)	41	149	24	1,174	15	2,968	8
Illinois	26	3	537	9	963	20	1,713	28
Indiana	10	4	687	3	1,331	10	2,352	18
Iowa	-	5	276	15	806	25	1,698	29
Kansas	-	5	-	33	101	40	247	41
Kentucky	-	5	216	20	926	21	1,771	25
Louisiana	-	5	176	22	531	33	1,138	36
Maine	-	5	79	31	997	19	2,995	7
Maryland	-	5	895	1	2,018	1	3,377	4
Massachusetts	-	5	677	4	1,411	9	2,673	14
Michigan	-	5	419	11	782	26	845	39
Minnesota	-	5	380	12	1,771	5	3,772	1
Mississippi	-	5	122	27	480	35	1,108	37
Missouri	-	5	238	17	706	28	1,970	22
Montana	-	5	138	26	1,785	4	3,061	6
Nebraska	-	5	229	19	1,436	7	3,426	3
New Jersey	-	5	-	33	213	39	541	40
New Mexico	(78)	39	(32)	42	1,251	12	2,650	15
New York	-	5	197	21	646	29	1,739	27
North Carolina	-	5	616	6	1,435	8	2,842	11
North Dakota	-	5	87	30	379	37	939	38
Ohio	73	1	277	14	849	23	1,941	23
Oklahoma	(40)	38	110	28	547	32	1,657	32
Oregon	-	5	846	2	1,803	3	3,159	5
Pennsylvania	36	2	564	8	911	22	1,648	33
Rhode Island	-	5	259	16	1,158	17	2,222	19
South Carolina	-	5	-	33	80	41	1,664	31
Utah	-	5	-	33	1,870	2	3,558	2
Vermont	(111)	42	141	25	1,103	18	2,691	12
Virginia	-	5	-	33	646	30	2,130	20
West Virginia	-	5	-	33	1,250	13	2,850	10
Wisconsin	-	5	300	13	1,167	16	2,578	16
42 State Average*	(\$7)		\$256		\$955		\$2,096	

* Simple average.

Tax Year 2014 Individual Income Tax Burdens

Table 9 (contd): Tax Year 2014 Income Tax Burdens for Senior Single Filers

STATE	\$100,000		\$150,000	
	Tax	Rank	Tax	Rank
Alabama	\$2,354	32	\$3,523	34
Arizona	1,816	35	3,089	37
Arkansas	3,120	22	5,372	19
California	3,006	23	5,924	15
Colorado	2,474	30	3,949	31
Connecticut	3,972	11	6,234	13
Delaware	2,266	34	4,295	28
District of Columbia	3,984	10	6,710	7
Georgia	-	42	1,475	41
Hawaii	3,910	12	6,271	11
Idaho	4,091	9	6,446	10
Illinois	2,534	27	4,003	30
Indiana	3,218	21	4,779	25
Iowa	2,544	26	4,603	26
Kansas	1,138	41	1,301	42
Kentucky	2,503	29	4,027	29
Louisiana	1,544	38	2,839	39
Maine	4,269	8	6,887	5
Maryland	4,495	5	7,104	3
Massachusetts	3,704	15	5,545	18
Michigan	1,709	36	3,264	36
Minnesota	5,144	1	7,681	1
Mississippi	1,673	37	2,946	38
Missouri	3,429	18	6,260	12
Montana	4,502	4	6,742	6
Nebraska	4,714	2	6,965	4
New Jersey	1,521	39	3,630	33
New Mexico	3,502	17	5,058	22
New York	2,528	28	4,569	27
North Carolina	3,722	14	5,582	17
North Dakota	1,299	40	2,057	40
Ohio	2,598	25	5,137	20
Oklahoma	2,367	31	3,942	32
Oregon	4,416	6	7,248	2
Pennsylvania	2,296	33	3,492	35
Rhode Island	3,299	19	4,980	23
South Carolina	2,698	24	4,928	24
Utah	4,695	3	6,465	9
Vermont	3,878	13	6,133	14
Virginia	3,266	20	5,093	21
West Virginia	4,328	7	6,630	8
Wisconsin	3,703	16	5,845	16
42 State Average*	\$3,053		\$4,977	

* Simple average.

Analysis and Findings

Comparison of Tax Year 2013 and Tax Year 2014 Results

The table beginning on the following page compares the results from our previous (tax year 2013) study with the results from our current (tax year 2014) study on a state-specific basis. Astute readers may notice that total net taxes often decline from the previous study – see our FAQ section for information regarding this phenomenon.

Tax Year 2014 Individual Income Tax Burdens

Table 10: Comparison of Tax Year 2013 and Tax Year 2014 Rank and Net Tax, by State, Filing Status, and Income

[The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	ALABAMA				ARIZONA				ARKANSAS			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014
Single	\$10,000	5	4	*	*	31	31	*	*	19	19	*	*
Single	\$20,000	10	10	133.0	136.6	32	32	63.9	65.1	20	20	95.2	95.9
Single	\$35,000	21	20	101.1	103.3	39	39	58.9	59.8	20	21	102.3	103.0
Single	\$50,000	32	31	88.4	89.8	40	40	59.2	59.9	17	17	109.5	110.0
Single	\$75,000	37	37	70.7	71.2	41	41	59.8	59.8	13	14	109.6	109.6
Single	\$100,000	39	40	66.5	67.2	41	41	60.9	61.9	13	12	111.0	111.9
Single	\$150,000	40	41	62.4	63.4	41	40	62.1	63.4	13	12	111.5	113.1
Single	\$250,000	41	41	59.4	59.9	40	40	63.9	63.9	15	13	110.1	111.0
Married	\$20,000	1	1	*	*	23	24	*	*	8	9	*	*
Married	\$35,000	4	2	353.5	451.2	21	19	101.0	124.5	12	12	218.0	266.5
Married	\$50,000	8	7	144.8	156.0	36	31	56.1	58.5	16	16	114.9	118.9
Married	\$75,000	27	17	96.0	111.7	39	39	55.0	55.4	20	15	103.7	113.0
Married	\$100,000	32	31	87.2	87.6	40	39	55.6	55.5	17	17	110.0	108.9
Married	\$150,000	38	38	73.2	73.9	41	41	54.7	55.9	17	17	110.1	111.0
Married	\$250,000	40	40	65.2	65.8	41	41	59.1	59.9	15	15	109.8	110.9
Married	\$500,000	41	41	55.4	57.0	39	39	69.6	69.0	19	13	106.2	113.7
Married	\$1,000,000	41	41	50.7	50.9	39	36	63.3	70.0	18	17	106.7	109.8
HHouse	\$10,000	4	4	*	*	21	22	*	*	7	6	*	*
HHouse	\$20,000	5	4	*	*	28	27	*	*	13	11	*	*
HHouse	\$35,000	9	6	143.8	147.0	35	35	48.9	50.0	14	12	135.2	137.4
HHouse	\$50,000	19	18	105.2	108.0	39	39	48.9	49.4	7	7	127.0	127.9
HHouse	\$75,000	34	34	80.0	79.6	40	39	52.7	51.6	9	13	118.6	116.1
HHouse	\$100,000	39	39	71.1	71.1	40	40	51.8	52.4	10	10	116.8	117.1
HHouse	\$150,000	40	39	65.4	66.7	41	41	51.7	53.8	14	11	114.8	116.7
HHouse	\$250,000	40	40	61.5	61.6	41	41	58.6	57.9	13	13	113.4	113.4
Sr-Married	\$20,000	#	#	*	*	36	36	*	*	#	#	*	*
Sr-Married	\$35,000	#	6	*	*	39	38	*	*	#	#	*	*
Sr-Married	\$50,000	4	5	426.3	417.2	18	14	31.1	84.7	24	23	0.0	0.0
Sr-Married	\$75,000	13	14	150.3	154.7	26	24	67.2	68.7	29	27	59.9	59.5
Sr-Married	\$100,000	21	21	96.2	94.5	32	29	57.4	56.8	28	27	63.5	60.1
Sr-Married	\$150,000	27	30	78.8	80.4	39	37	54.1	56.6	25	26	85.4	89.7
Sr-Married	\$250,000	39	37	65.7	66.8	41	39	57.0	60.4	21	20	103.1	108.1
Sr-Single	\$20,000	5	#	*	*	37	37	*	*	#	#	*	*
Sr-Single	\$35,000	4	5	295.5	246.5	15	18	105.2	90.2	31	23	0.0	61.3
Sr-Single	\$50,000	21	14	102.6	124.2	30	31	60.2	66.4	31	24	57.0	84.6
Sr-Single	\$75,000	28	24	79.8	87.6	37	35	56.5	62.3	23	21	85.4	98.6
Sr-Single	\$100,000	29	32	75.6	77.1	38	35	54.4	59.5	24	22	91.3	102.2
Sr-Single	\$150,000	39	34	64.7	70.8	40	37	56.2	62.1	22	19	100.9	107.9

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.

Rank not shown because 2/3 or more of states are tied with \$0 liability.

NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.

Result of 0.0 indicates no net state tax liability.

Analysis and Findings

Table 10 (contd): Comparison of Tax Year 2013 and Tax Year 2014 Rank and Net Tax, by State, Filing Status, and Income

[The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	CALIFORNIA				COLORADO				CONNECTICUT			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014
Single	\$10,000	19	19	*	*	19	19	*	*	39	41	*	*
Single	\$20,000	39	39	25.1	24.7	23	23	85.2	86.0	42	42	14.3	11.9
Single	\$35,000	40	40	54.3	52.4	32	31	86.5	87.6	34	34	77.1	72.3
Single	\$50,000	35	35	79.0	77.5	34	33	84.9	85.6	24	24	95.5	96.7
Single	\$75,000	22	25	102.8	99.3	34	32	85.5	85.9	26	23	100.2	102.9
Single	\$100,000	10	10	113.1	114.4	35	34	82.3	83.4	20	20	104.3	105.2
Single	\$150,000	7	5	124.3	126.8	36	35	79.2	80.6	20	19	104.5	105.2
Single	\$250,000	2	2	137.7	136.4	36	36	76.4	77.4	20	18	106.2	108.6
Married	\$20,000	8	9	*	*	8	9	*	*	38	38	*	*
Married	\$35,000	29	27	0.0	0.0	22	22	88.7	96.9	39	39	NA	NA
Married	\$50,000	42	42	0.0	0.0	29	28	73.1	74.1	34	37	57.9	48.4
Married	\$75,000	41	41	27.9	35.9	32	32	87.0	79.2	17	16	106.9	112.3
Married	\$100,000	39	41	56.1	51.5	33	32	85.4	85.6	25	24	98.0	99.9
Married	\$150,000	31	30	86.7	88.5	35	34	80.5	81.6	12	12	115.0	115.6
Married	\$250,000	11	12	115.0	115.7	38	38	77.7	78.6	19	17	106.2	107.3
Married	\$500,000	4	4	132.8	136.8	36	34	76.5	78.5	18	19	106.3	105.7
Married	\$1,000,000	1	2	152.8	157.2	36	34	74.0	75.7	15	15	111.9	111.0
HHouse	\$10,000	7	6	*	*	7	6	*	*	37	38	*	*
HHouse	\$20,000	22	22	*	*	19	19	*	*	38	39	*	*
HHouse	\$35,000	42	42	0.0	0.0	26	26	85.5	86.9	41	41	14.4	15.0
HHouse	\$50,000	42	42	18.7	15.6	32	31	82.9	83.6	30	30	85.9	85.3
HHouse	\$75,000	39	40	53.4	44.9	32	31	87.6	86.9	30	28	89.7	94.2
HHouse	\$100,000	36	36	75.3	78.2	32	32	83.2	83.8	19	19	106.3	107.3
HHouse	\$150,000	27	23	98.5	102.1	35	34	79.3	80.9	18	17	108.4	109.8
HHouse	\$250,000	7	7	123.7	121.0	36	38	77.5	77.9	21	19	102.1	106.6
Sr-Married	\$20,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$35,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$50,000	24	23	0.0	0.0	24	23	0.0	0.0	24	23	0.0	0.0
Sr-Married	\$75,000	38	37	14.0	12.7	40	39	5.3	2.2	20	19	95.5	101.4
Sr-Married	\$100,000	38	37	36.2	33.9	34	32	50.6	53.9	14	15	132.0	139.4
Sr-Married	\$150,000	35	33	67.1	73.8	36	34	64.4	72.8	12	11	125.9	127.4
Sr-Married	\$250,000	20	16	106.9	115.4	37	32	77.4	80.9	15	18	111.1	111.2
Sr-Single	\$20,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Single	\$35,000	31	33	0.0	0.0	31	29	0.0	39.2	29	32	12.4	12.7
Sr-Single	\$50,000	38	36	28.2	49.1	35	34	39.4	51.8	20	27	104.1	79.1
Sr-Single	\$75,000	35	26	67.4	83.8	30	30	76.0	79.6	16	17	118.2	118.0
Sr-Single	\$100,000	30	23	75.2	98.5	31	30	75.0	81.0	11	11	127.2	130.1
Sr-Single	\$150,000	18	15	105.8	105.8	37	37	74.1	79.4	13	13	115.2	125.3

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.
Rank not shown because 2/3 or more of states are tied with \$0 liability.
NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.
Result of 0.0 indicates no net state tax liability.

Tax Year 2014 Individual Income Tax Burdens

Table 10 (contd): Comparison of Tax Year 2013 and Tax Year 2014 Rank and Net Tax, by State, Filing Status, and Income
 [The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	DELAWARE				DIST. OF COLUMBIA				GEORGIA			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014
Single	\$10,000	19	19	*	*	32	33	*	*	10	10	*	*
Single	\$20,000	21	21	87.3	89.5	15	15	120.8	122.6	11	11	130.8	134.1
Single	\$35,000	26	26	94.2	95.9	9	8	116.3	118.0	8	6	120.7	123.0
Single	\$50,000	23	23	95.9	97.1	7	7	115.5	116.4	8	6	115.4	116.8
Single	\$75,000	27	26	96.3	96.3	6	6	126.9	126.5	16	15	106.3	107.3
Single	\$100,000	25	24	99.5	100.1	3	3	129.4	131.2	21	19	104.0	105.3
Single	\$150,000	21	21	102.4	103.0	3	3	131.1	133.6	22	22	100.9	102.5
Single	\$250,000	22	21	104.6	103.8	5	5	131.6	132.2	23	23	97.6	98.4
Married	\$20,000	8	9	*	*	41	40	*	*	7	7	*	*
Married	\$35,000	29	27	0.0	0.0	35	37	NA	NA	10	11	235.0	292.6
Married	\$50,000	25	25	90.4	89.2	11	12	140.4	138.0	14	14	126.0	132.7
Married	\$75,000	30	24	91.4	95.0	11	5	119.1	127.5	18	10	105.4	120.0
Married	\$100,000	28	28	93.7	93.9	6	7	123.6	123.6	20	18	107.3	107.4
Married	\$150,000	26	25	96.1	97.2	5	4	122.2	124.4	22	20	102.1	103.5
Married	\$250,000	21	21	100.4	100.6	3	3	126.9	128.3	24	24	98.6	99.8
Married	\$500,000	21	20	102.4	103.3	7	6	126.9	130.7	25	24	93.9	96.7
Married	\$1,000,000	21	21	105.3	104.3	6	6	129.1	132.7	25	24	93.8	95.1
HHouse	\$10,000	7	6	*	*	41	42	*	*	7	6	*	*
HHouse	\$20,000	22	22	*	*	39	38	*	*	9	8	*	*
HHouse	\$35,000	23	23	104.3	106.7	18	18	111.5	112.0	10	7	139.3	143.0
HHouse	\$50,000	18	16	107.4	109.3	13	11	121.9	123.5	12	9	122.3	124.6
HHouse	\$75,000	24	25	101.2	99.4	5	4	128.5	125.5	21	21	107.7	107.5
HHouse	\$100,000	26	23	102.5	103.2	4	4	130.2	132.1	21	20	104.6	105.4
HHouse	\$150,000	21	21	103.8	104.9	3	2	131.1	134.2	22	22	100.6	102.5
HHouse	\$250,000	20	20	107.1	105.8	3	3	133.2	132.8	23	22	98.6	98.6
Sr-Married	\$20,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$35,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$50,000	24	23	0.0	0.0	5	6	375.2	345.1	22	23	2.6	0.0
Sr-Married	\$75,000	41	40	0.0	0.0	10	11	157.1	160.0	33	40	37.2	0.0
Sr-Married	\$100,000	40	40	28.4	22.7	19	18	119.5	120.3	33	42	53.3	0.0
Sr-Married	\$150,000	38	35	57.1	69.9	20	17	109.7	117.1	34	42	69.8	0.0
Sr-Married	\$250,000	30	27	91.3	96.7	9	6	120.1	127.1	31	42	90.4	26.8
Sr-Single	\$20,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Single	\$35,000	31	33	0.0	0.0	8	10	196.0	168.5	28	33	18.4	0.0
Sr-Single	\$50,000	40	38	12.3	37.7	17	11	119.1	133.8	37	42	30.4	0.0
Sr-Single	\$75,000	36	34	57.0	68.9	18	13	113.4	128.3	34	42	67.7	0.0
Sr-Single	\$100,000	37	34	62.6	74.2	17	10	116.7	130.5	36	42	64.8	0.0
Sr-Single	\$150,000	32	28	86.5	86.3	9	7	121.4	134.8	29	41	90.2	29.6

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.

Rank not shown because 2/3 or more of states are tied with \$0 liability.

NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.

Result of 0.0 indicates no net state tax liability.

Analysis and Findings

Table 10 (contd): Comparison of Tax Year 2013 and Tax Year 2014 Rank and Net Tax, by State, Filing Status, and Income
 [The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	HAWAII				IDAHO				ILLINOIS			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014
Single	\$10,000	9	9	*	*	38	38	*	*	3	3	*	*
Single	\$20,000	8	7	144.5	148.2	31	31	75.9	73.2	5	4	168.7	172.7
Single	\$35,000	5	4	142.1	144.7	11	12	113.9	113.8	7	5	124.2	126.6
Single	\$50,000	3	4	138.6	140.3	6	5	120.7	121.0	13	11	110.7	112.1
Single	\$75,000	7	7	125.1	125.9	5	5	127.2	127.1	24	24	102.5	102.6
Single	\$100,000	7	7	123.6	125.8	6	6	124.9	126.2	27	26	97.4	97.2
Single	\$150,000	8	6	122.5	125.2	9	7	122.3	124.2	28	28	91.7	91.3
Single	\$250,000	6	4	131.4	133.5	9	8	119.2	119.8	30	30	86.9	89.3
Married	\$20,000	20	8	*	*	28	28	*	*	22	22	*	*
Married	\$35,000	6	6	288.2	361.4	36	35	NA	NA	7	7	288.1	351.1
Married	\$50,000	5	4	151.0	159.0	33	34	58.2	50.1	6	6	150.4	158.1
Married	\$75,000	8	4	126.3	150.2	21	27	102.6	93.9	7	7	126.8	123.8
Married	\$100,000	5	5	125.8	126.1	13	14	113.2	112.7	14	12	112.6	114.8
Married	\$150,000	9	5	121.5	124.0	11	10	116.1	117.1	21	23	102.4	101.9
Married	\$250,000	5	4	125.7	126.6	10	9	116.4	117.0	29	28	92.4	93.2
Married	\$500,000	6	5	128.8	133.5	11	8	117.3	120.7	30	30	86.0	84.7
Married	\$1,000,000	5	1	130.9	157.5	11	9	117.0	118.1	30	30	81.5	81.0
HHouse	\$10,000	22	23	*	*	28	27	*	*	20	21	*	*
HHouse	\$20,000	8	7	*	*	30	31	*	*	6	5	*	*
HHouse	\$35,000	6	3	152.4	156.5	31	30	69.6	68.5	4	4	153.1	155.7
HHouse	\$50,000	4	4	141.7	144.1	25	26	97.0	94.9	9	8	124.7	127.4
HHouse	\$75,000	6	7	123.8	121.6	11	15	116.8	115.2	20	16	109.4	114.8
HHouse	\$100,000	7	6	119.9	121.9	9	7	117.8	118.5	23	22	104.3	104.1
HHouse	\$150,000	8	6	118.2	122.0	9	7	116.9	119.2	25	26	99.3	97.6
HHouse	\$250,000	6	5	124.7	124.0	10	11	118.1	117.3	30	29	88.5	92.3
Sr-Married	\$20,000	41	41	*	*	42	42	*	*	#	#	*	*
Sr-Married	\$35,000	41	40	*	*	42	42	*	*	4	3	*	*
Sr-Married	\$50,000	8	8	258.1	268.7	42	42	NA	NA	6	9	308.0	174.3
Sr-Married	\$75,000	6	6	176.3	181.2	22	22	89.4	86.6	23	21	86.9	87.4
Sr-Married	\$100,000	17	19	121.0	119.7	16	16	129.5	130.2	23	24	84.5	79.7
Sr-Married	\$150,000	15	14	117.8	124.0	11	10	126.4	131.2	26	25	81.7	91.9
Sr-Married	\$250,000	8	8	121.0	126.0	10	10	118.9	124.0	32	29	89.6	91.8
Sr-Single	\$20,000	40	40	*	*	41	41	*	*	1	3	*	*
Sr-Single	\$35,000	6	7	261.4	225.7	23	24	62.0	58.1	12	9	143.1	210.0
Sr-Single	\$50,000	16	6	120.4	168.9	14	15	135.4	122.8	19	20	104.8	100.8
Sr-Single	\$75,000	15	9	122.6	137.4	9	8	131.8	141.6	22	28	88.0	81.7
Sr-Single	\$100,000	16	12	118.4	128.1	10	9	127.8	134.0	26	27	81.0	83.0
Sr-Single	\$150,000	14	11	114.5	126.0	11	10	118.3	129.5	28	30	92.3	80.4

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.
 # Rank not shown because 2/3 or more of states are tied with \$0 liability.
 NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.
 Result of 0.0 indicates no net state tax liability.

Tax Year 2014 Individual Income Tax Burdens

Table 10 (contd): Comparison of Tax Year 2013 and Tax Year 2014 Rank and Net Tax, by State, Filing Status, and Income
[The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	INDIANA				IOWA				KANSAS			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014
Single	\$10,000	2	2	*	*	15	15	*	*	16	16	*	*
Single	\$20,000	4	5	175.8	161.8	16	16	117.8	119.8	24	29	82.9	75.5
Single	\$35,000	6	10	125.9	115.4	14	13	111.0	112.5	31	32	87.5	83.8
Single	\$50,000	12	22	111.1	101.0	19	16	109.0	110.3	33	34	87.4	83.5
Single	\$75,000	19	27	103.3	94.5	23	22	102.7	103.0	30	35	87.7	82.8
Single	\$100,000	26	29	99.0	88.7	19	21	104.4	104.9	31	35	86.3	82.3
Single	\$150,000	27	32	92.8	83.1	19	15	107.4	108.5	32	33	84.0	81.5
Single	\$250,000	31	33	86.6	80.4	18	19	107.0	108.0	32	38	81.1	72.6
Married	\$20,000	5	6	*	*	31	31	*	*	35	35	*	*
Married	\$35,000	5	5	336.9	369.1	13	15	179.5	186.8	28	31	13.4	NA
Married	\$50,000	4	10	152.4	146.6	9	8	143.0	151.1	28	30	76.2	60.4
Married	\$75,000	5	18	130.4	111.5	12	6	119.1	126.9	31	34	89.1	76.5
Married	\$100,000	11	21	115.2	105.6	9	9	118.5	118.4	31	34	88.8	83.9
Married	\$150,000	20	26	104.6	93.4	16	16	110.8	111.5	30	35	86.7	81.1
Married	\$250,000	27	31	93.3	84.6	16	14	109.4	111.0	33	37	82.9	79.2
Married	\$500,000	31	35	85.9	76.5	22	21	101.9	102.5	32	38	79.4	70.6
Married	\$1,000,000	31	35	81.0	72.2	23	22	96.7	96.1	34	39	77.9	62.9
HHouse	\$10,000	5	20	*	*	33	33	*	*	35	35	*	*
HHouse	\$20,000	4	6	*	*	27	28	*	*	36	36	*	*
HHouse	\$35,000	3	11	154.2	140.5	15	13	134.7	136.3	29	31	72.1	66.6
HHouse	\$50,000	10	14	124.1	114.1	11	10	122.8	124.5	31	33	84.2	80.0
HHouse	\$75,000	15	23	111.8	105.3	8	9	119.8	119.8	31	32	89.4	84.9
HHouse	\$100,000	20	26	106.0	94.6	13	12	115.0	115.5	30	33	87.8	82.6
HHouse	\$150,000	24	28	100.0	89.0	12	9	115.8	116.9	31	37	85.7	75.8
HHouse	\$250,000	29	30	88.9	83.5	19	17	109.5	110.7	31	36	82.1	79.1
Sr-Married	\$20,000	40	37	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$35,000	1	1	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$50,000	1	1	706.3	573.0	24	23	0.0	0.0	24	23	0.0	0.0
Sr-Married	\$75,000	5	7	194.5	179.8	28	28	64.2	58.0	21	35	91.1	19.4
Sr-Married	\$100,000	8	13	149.2	140.8	27	28	65.8	58.9	5	25	160.9	69.1
Sr-Married	\$150,000	17	22	116.2	105.1	31	31	75.7	77.0	13	41	121.0	35.5
Sr-Married	\$250,000	23	30	96.3	86.1	28	28	91.8	93.7	26	41	95.5	27.7
Sr-Single	\$20,000	2	4	*	*	#	#	*	*	#	#	*	*
Sr-Single	\$35,000	2	3	360.4	268.7	22	15	82.4	107.9	16	33	105.1	0.0
Sr-Single	\$50,000	4	10	184.2	139.3	29	25	63.2	84.3	18	40	111.8	10.6
Sr-Single	\$75,000	12	18	127.9	112.2	31	29	75.4	81.0	21	41	97.8	11.8
Sr-Single	\$100,000	14	21	120.2	105.4	27	26	78.2	83.3	9	41	128.7	37.3
Sr-Single	\$150,000	23	25	98.8	96.0	31	26	87.7	92.5	21	42	103.2	26.1

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.

Rank not shown because 2/3 or more of states are tied with \$0 liability.

NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.

Result of 0.0 indicates no net state tax liability.

Analysis and Findings

Table 10 (contd): Comparison of Tax Year 2013 and Tax Year 2014 Rank and Net Tax, by State, Filing Status, and Income
 [The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	KENTUCKY				LOUISIANA				MAINE			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014
Single	\$10,000	11	11	*	*	12	12	*	*	19	19	*	*
Single	\$20,000	3	3	193.9	196.9	27	24	79.6	81.9	35	35	53.9	53.4
Single	\$35,000	3	3	155.0	157.0	35	35	70.4	71.8	24	24	98.7	99.1
Single	\$50,000	5	3	132.8	142.9	38	38	66.2	67.3	9	8	115.0	115.8
Single	\$75,000	8	3	121.2	131.2	40	40	62.7	64.9	4	4	127.7	129.1
Single	\$100,000	8	5	122.7	126.6	40	39	66.0	67.2	4	4	129.3	130.4
Single	\$150,000	6	9	126.0	122.2	39	39	66.4	67.9	4	4	128.4	129.9
Single	\$250,000	11	10	112.7	115.8	39	39	65.7	66.9	7	7	126.8	128.2
Married	\$20,000	3	3	*	*	21	23	*	*	8	9	*	*
Married	\$35,000	1	1	425.8	558.7	15	14	158.8	193.6	29	27	0.0	0.0
Married	\$50,000	3	2	178.7	196.2	24	21	91.1	96.4	31	38	62.7	47.8
Married	\$75,000	2	3	149.1	154.3	35	33	77.0	78.5	28	30	92.5	86.2
Married	\$100,000	3	3	135.3	142.0	36	36	73.6	74.3	16	11	110.1	115.1
Married	\$150,000	4	3	124.0	127.4	40	40	66.4	67.9	10	7	120.9	122.2
Married	\$250,000	13	7	114.4	118.3	39	39	67.5	68.5	6	5	122.9	124.4
Married	\$500,000	14	15	112.7	112.0	40	40	62.0	63.7	5	7	128.9	129.2
Married	\$1,000,000	22	18	101.4	108.2	40	40	59.2	59.8	7	7	126.6	126.8
HHouse	\$10,000	3	3	*	*	23	24	*	*	7	6	*	*
HHouse	\$20,000	1	2	*	*	15	15	*	*	22	22	*	*
HHouse	\$35,000	1	1	211.3	215.4	25	25	91.1	93.4	32	32	61.8	63.2
HHouse	\$50,000	3	2	163.9	169.8	34	34	76.9	78.6	28	28	88.4	87.6
HHouse	\$75,000	3	2	141.0	145.5	36	35	76.0	77.3	12	10	116.0	119.0
HHouse	\$100,000	3	3	132.4	135.2	37	37	74.3	75.1	6	5	122.7	124.2
HHouse	\$150,000	2	4	132.5	127.4	38	38	71.7	73.6	6	5	125.0	126.4
HHouse	\$250,000	16	8	112.1	120.5	39	39	68.9	69.8	5	4	125.4	126.4
Sr-Married	\$20,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$35,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$50,000	13	22	134.8	4.0	16	23	38.3	0.0	24	23	0.0	0.0
Sr-Married	\$75,000	18	26	112.2	61.7	34	31	34.4	35.1	24	23	83.6	69.9
Sr-Married	\$100,000	36	30	47.5	56.3	35	36	47.8	46.1	20	20	111.9	117.3
Sr-Married	\$150,000	23	23	99.7	97.1	41	38	48.4	51.0	10	9	127.0	132.4
Sr-Married	\$250,000	25	22	96.1	105.8	40	38	58.2	60.5	5	4	123.1	129.2
Sr-Single	\$20,000	#	#	*	*	8	#	*	*	#	#	*	*
Sr-Single	\$35,000	7	20	225.2	84.3	25	22	51.8	68.9	27	31	20.4	31.0
Sr-Single	\$50,000	24	21	97.6	96.9	36	33	34.6	55.6	15	19	125.9	104.4
Sr-Single	\$75,000	32	25	74.2	84.5	40	36	43.4	54.3	8	7	134.2	142.9
Sr-Single	\$100,000	20	29	114.0	82.0	39	38	47.1	50.6	7	8	131.6	139.8
Sr-Single	\$150,000	24	29	97.4	80.9	41	39	52.6	57.0	6	5	125.5	138.4

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.
 # Rank not shown because 2/3 or more of states are tied with \$0 liability.
 NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.
 Result of 0.0 indicates no net state tax liability.

Tax Year 2014 Individual Income Tax Burdens

Table 10 (contd): Comparison of Tax Year 2013 and Tax Year 2014 Rank and Net Tax, by State, Filing Status, and Income
[The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	MARYLAND				MASSACHUSETTS				MICHIGAN			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014
Single	\$10,000	19	19	*	*	14	13	*	*	8	7	*	*
Single	\$20,000	1	1	210.2	215.5	9	8	138.6	140.8	12	12	128.1	130.9
Single	\$35,000	1	1	174.2	177.6	12	11	112.8	113.9	23	22	99.4	101.3
Single	\$50,000	1	1	161.7	163.7	20	19	105.4	105.7	29	29	90.3	91.4
Single	\$75,000	2	2	141.7	141.0	21	20	102.8	104.7	32	31	86.4	88.7
Single	\$100,000	2	2	135.3	137.4	23	25	101.2	99.9	32	33	84.2	83.9
Single	\$150,000	2	2	133.4	136.0	24	26	96.7	95.7	35	36	79.8	79.6
Single	\$250,000	4	3	133.2	133.8	27	26	91.3	93.7	37	35	74.7	77.4
Married	\$20,000	37	37	*	*	34	34	*	*	27	27	*	*
Married	\$35,000	29	33	0.0	NA	23	23	84.1	76.4	14	13	176.4	209.8
Married	\$50,000	2	3	179.1	170.0	17	17	108.7	110.0	18	18	104.7	109.0
Married	\$75,000	3	2	146.2	165.4	16	21	109.2	101.8	22	28	99.0	92.8
Married	\$100,000	2	2	141.9	142.6	22	22	103.9	104.8	30	30	91.2	92.8
Married	\$150,000	2	2	132.7	135.3	25	24	101.2	99.7	32	31	86.2	85.6
Married	\$250,000	2	2	141.8	143.5	26	26	94.3	94.3	36	35	78.6	79.3
Married	\$500,000	3	3	135.5	139.1	29	29	89.5	87.9	37	36	73.5	72.8
Married	\$1,000,000	4	5	136.5	137.9	28	28	85.6	84.2	37	37	69.8	69.3
HHouse	\$10,000	37	37	*	*	34	33	*	*	30	30	*	*
HHouse	\$20,000	35	34	*	*	31	29	*	*	12	13	*	*
HHouse	\$35,000	7	10	150.8	141.1	21	22	105.7	107.1	17	17	114.9	116.9
HHouse	\$50,000	1	1	167.8	171.0	21	21	103.9	104.8	24	22	97.2	99.0
HHouse	\$75,000	2	3	145.7	144.4	22	19	104.0	108.2	28	26	92.1	96.5
HHouse	\$100,000	2	2	137.7	139.4	25	25	102.6	101.1	29	29	88.7	88.0
HHouse	\$150,000	4	3	131.0	133.9	23	25	100.2	99.0	32	32	84.8	84.4
HHouse	\$250,000	2	2	137.1	137.0	28	27	92.1	95.4	37	34	76.5	79.9
Sr-Married	\$20,000	#	#	*	*	#	#	*	*	#	35	*	*
Sr-Married	\$35,000	#	#	*	*	#	#	*	*	#	5	*	*
Sr-Married	\$50,000	17	2	31.4	543.2	3	3	473.4	480.7	10	12	199.1	94.1
Sr-Married	\$75,000	25	1	79.1	240.4	7	8	175.7	179.1	27	25	66.6	66.6
Sr-Married	\$100,000	26	5	70.0	162.0	10	10	146.7	152.0	24	26	74.7	68.5
Sr-Married	\$150,000	24	4	94.3	147.0	14	16	119.5	117.7	32	28	74.5	81.8
Sr-Married	\$250,000	3	2	133.7	144.6	22	24	99.8	98.1	35	33	80.2	80.9
Sr-Single	\$20,000	7	#	*	*	#	#	*	*	4	#	*	*
Sr-Single	\$35,000	20	1	99.0	349.9	3	4	318.4	264.7	18	11	103.7	163.9
Sr-Single	\$50,000	26	1	77.8	211.2	5	9	177.2	147.7	25	26	84.6	81.8
Sr-Single	\$75,000	17	4	118.1	161.1	11	14	130.2	127.5	29	39	76.5	40.3
Sr-Single	\$100,000	18	5	115.8	147.2	12	15	124.9	121.3	32	36	73.9	56.0
Sr-Single	\$150,000	8	3	122.7	142.7	20	18	104.6	111.4	35	36	79.7	65.6

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.

Rank not shown because 2/3 or more of states are tied with \$0 liability.

NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.

Result of 0.0 indicates no net state tax liability.

Analysis and Findings

Table 10 (contd): Comparison of Tax Year 2013 and Tax Year 2014 Rank and Net Tax, by State, Filing Status, and Income

[The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	MINNESOTA				MISSISSIPPI				MISSOURI			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014
Single	\$10,000	40	39	*	*	17	17	*	*	18	18	*	*
Single	\$20,000	19	19	98.4	99.3	28	25	79.3	81.4	30	28	76.3	77.4
Single	\$35,000	22	23	100.0	101.2	29	29	88.4	90.0	30	30	88.3	89.5
Single	\$50,000	17	18	109.5	109.9	31	32	88.6	89.7	30	30	90.0	90.8
Single	\$75,000	9	8	117.8	119.4	35	33	83.0	83.9	29	30	89.6	89.6
Single	\$100,000	9	8	116.9	119.0	34	31	82.3	84.1	28	27	89.9	90.6
Single	\$150,000	10	8	120.6	122.2	33	31	81.9	83.3	29	27	90.4	91.7
Single	\$250,000	3	6	134.1	130.5	34	32	80.2	80.8	26	28	91.4	92.6
Married	\$20,000	38	41	*	*	8	9	*	*	8	9	*	*
Married	\$35,000	42	42	NA	NA	17	17	141.6	175.9	16	16	153.6	183.5
Married	\$50,000	23	27	92.6	74.4	26	24	87.6	91.6	20	19	99.9	104.4
Married	\$75,000	19	23	105.1	95.4	34	29	79.0	90.6	26	22	96.2	98.0
Married	\$100,000	15	20	110.1	106.4	34	33	83.5	84.2	29	29	92.4	92.8
Married	\$150,000	15	15	111.5	112.7	33	32	82.4	83.5	29	29	88.1	89.3
Married	\$250,000	8	10	118.3	116.7	34	33	81.0	81.9	30	29	89.4	90.8
Married	\$500,000	2	2	140.9	140.8	35	33	77.5	79.9	27	27	89.6	92.2
Married	\$1,000,000	3	4	150.0	148.7	32	32	78.4	79.2	27	26	90.8	92.0
HHouse	\$10,000	37	38	*	*	7	6	*	*	7	6	*	*
HHouse	\$20,000	40	40	*	*	16	16	*	*	18	17	*	*
HHouse	\$35,000	28	28	74.9	73.5	24	24	96.9	99.8	22	21	104.7	107.2
HHouse	\$50,000	23	24	97.9	97.0	27	27	92.0	93.5	26	25	94.7	95.9
HHouse	\$75,000	14	11	114.6	117.2	33	33	84.6	83.6	27	29	92.4	91.1
HHouse	\$100,000	12	8	115.1	117.5	33	31	82.8	84.3	28	27	91.4	92.3
HHouse	\$150,000	13	10	115.3	116.9	34	33	81.6	83.4	28	27	91.4	93.0
HHouse	\$250,000	8	9	122.2	119.7	33	32	81.5	81.3	27	28	93.1	93.8
Sr-Married	\$20,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$35,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$50,000	12	13	136.5	89.6	24	23	0.0	0.0	15	17	38.4	46.3
Sr-Married	\$75,000	1	3	232.2	223.5	39	38	11.8	11.0	31	30	41.1	41.1
Sr-Married	\$100,000	1	1	212.7	215.9	42	41	21.2	11.7	25	23	74.7	80.2
Sr-Married	\$150,000	1	1	164.9	163.8	40	36	51.1	63.0	6	8	133.4	134.3
Sr-Married	\$250,000	1	1	137.4	145.2	38	35	76.5	80.4	18	17	107.1	113.9
Sr-Single	\$20,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Single	\$35,000	10	12	162.7	148.6	31	27	0.0	47.7	17	17	104.6	93.0
Sr-Single	\$50,000	1	5	222.0	185.4	41	35	8.8	50.2	27	28	64.8	73.9
Sr-Single	\$75,000	1	1	182.1	179.9	41	37	42.1	52.9	24	22	83.6	94.0
Sr-Single	\$100,000	1	1	167.8	168.5	40	37	44.7	54.8	25	18	86.2	112.3
Sr-Single	\$150,000	1	1	144.4	154.3	38	38	73.3	59.2	12	12	117.9	125.8

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.

Rank not shown because 2/3 or more of states are tied with \$0 liability.

NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.

Result of 0.0 indicates no net state tax liability.

Tax Year 2014 Individual Income Tax Burdens

Table 10 (contd): Comparison of Tax Year 2013 and Tax Year 2014 Rank and Net Tax, by State, Filing Status, and Income
 [The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	MONTANA				NEBRASKA				NEW JERSEY			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014
Single	\$10,000	13	14	*	*	34	34	*	*	37	37	*	*
Single	\$20,000	26	26	80.7	80.7	33	33	61.8	61.0	36	36	50.2	51.5
Single	\$35,000	19	18	106.0	106.0	33	33	77.9	76.2	41	41	39.5	40.3
Single	\$50,000	14	15	110.0	110.6	25	28	94.6	92.9	41	41	53.5	54.1
Single	\$75,000	17	19	105.3	105.1	15	17	107.2	106.3	38	39	69.1	67.3
Single	\$100,000	16	16	107.3	108.3	15	15	109.1	108.9	37	37	77.1	76.6
Single	\$150,000	16	13	108.4	110.0	15	14	109.2	109.8	30	30	86.1	85.8
Single	\$250,000	16	15	108.4	109.5	14	16	110.8	109.1	24	24	94.2	95.7
Married	\$20,000	6	5	*	*	30	30	*	*	36	36	*	*
Married	\$35,000	18	18	136.0	160.0	33	34	NA	NA	37	36	NA	NA
Married	\$50,000	22	23	95.0	95.2	35	32	57.2	52.2	38	33	51.9	50.8
Married	\$75,000	24	20	96.7	103.0	33	35	83.9	74.5	40	40	47.2	47.7
Married	\$100,000	24	25	100.0	99.4	26	26	97.5	98.6	41	40	52.4	52.4
Married	\$150,000	24	22	101.2	102.4	19	19	105.5	105.0	39	39	69.6	69.7
Married	\$250,000	20	19	105.1	106.3	17	18	108.0	107.1	32	32	83.7	84.5
Married	\$500,000	20	18	105.7	108.4	9	14	119.1	112.9	24	25	94.6	93.9
Married	\$1,000,000	19	19	105.8	108.0	14	13	112.3	111.9	12	10	116.9	117.0
HHouse	\$10,000	6	5	*	*	31	31	*	*	36	36	*	*
HHouse	\$20,000	14	14	*	*	33	33	*	*	37	37	*	*
HHouse	\$35,000	19	19	110.3	111.6	33	33	55.3	54.6	38	38	38.1	38.3
HHouse	\$50,000	16	19	107.9	107.3	35	35	71.4	70.0	40	40	41.4	42.3
HHouse	\$75,000	19	20	109.7	107.9	26	27	96.8	95.5	41	41	39.8	41.7
HHouse	\$100,000	17	17	110.3	111.2	24	24	103.1	102.5	41	41	47.8	50.2
HHouse	\$150,000	17	16	110.3	112.2	19	19	105.9	106.1	39	40	66.2	65.3
HHouse	\$250,000	17	16	110.6	111.3	9	18	121.9	107.3	34	31	79.8	82.7
Sr-Married	\$20,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$35,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$50,000	20	20	22.3	27.9	23	19	2.2	28.5	24	23	0.0	0.0
Sr-Married	\$75,000	4	5	198.3	201.6	11	13	153.9	156.1	36	33	27.5	28.2
Sr-Married	\$100,000	7	6	154.8	161.6	4	4	170.7	185.5	39	38	30.0	32.8
Sr-Married	\$150,000	7	7	133.2	135.6	4	5	145.0	145.3	37	40	58.0	38.6
Sr-Married	\$250,000	11	9	117.4	125.2	7	5	121.3	128.2	36	36	80.0	77.6
Sr-Single	\$20,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Single	\$35,000	24	26	57.4	54.0	19	19	99.7	89.4	31	33	0.0	0.0
Sr-Single	\$50,000	7	4	156.1	186.8	3	7	185.5	150.3	39	39	26.6	22.3
Sr-Single	\$75,000	4	6	154.1	146.0	3	3	168.7	163.4	42	40	27.0	25.8
Sr-Single	\$100,000	4	4	145.7	147.5	3	2	156.4	154.4	42	39	32.5	49.8
Sr-Single	\$150,000	4	6	126.9	135.5	3	4	131.7	140.0	34	33	81.0	72.9

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.

Rank not shown because 2/3 or more of states are tied with \$0 liability.

NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.

Result of 0.0 indicates no net state tax liability.

Analysis and Findings

Table 10 (contd): Comparison of Tax Year 2013 and Tax Year 2014 Rank and Net Tax, by State, Filing Status, and Income

[The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	NEW MEXICO				NEW YORK				NORTH CAROLINA			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014
Single	\$10,000	41	40	*	*	36	36	*	*	6	8	*	*
Single	\$20,000	40	40	24.3	23.9	22	22	86.7	87.7	6	9	165.2	138.3
Single	\$35,000	36	36	68.9	69.2	17	17	106.7	107.8	4	7	145.4	122.0
Single	\$50,000	36	36	76.8	77.4	16	14	109.8	110.7	4	9	137.4	114.8
Single	\$75,000	36	36	81.9	81.9	11	10	113.9	115.2	3	11	130.5	114.6
Single	\$100,000	36	36	80.9	81.9	11	11	111.8	113.0	5	14	129.3	109.7
Single	\$150,000	34	34	79.8	81.2	11	10	117.9	119.0	5	20	127.2	104.2
Single	\$250,000	35	34	78.6	79.3	10	11	116.2	114.7	8	22	124.4	98.7
Married	\$20,000	33	33	*	*	42	42	*	*	26	9	*	*
Married	\$35,000	38	38	NA	NA	41	41	NA	NA	11	10	221.7	313.6
Married	\$50,000	40	40	39.8	32.5	32	36	58.4	49.3	10	11	141.0	139.0
Married	\$75,000	36	36	72.9	68.0	29	31	91.6	85.6	4	9	131.7	121.2
Married	\$100,000	35	35	78.2	78.6	23	23	100.1	101.0	4	8	130.0	122.6
Married	\$150,000	36	36	78.4	79.5	7	6	121.8	123.3	3	11	130.0	117.1
Married	\$250,000	37	36	78.5	79.3	7	6	119.3	120.7	4	20	126.5	106.2
Married	\$500,000	33	31	79.1	81.1	12	11	114.0	115.1	8	22	124.3	98.5
Married	\$1,000,000	33	31	78.2	79.3	17	16	109.7	110.3	8	25	124.6	94.1
HHouse	\$10,000	32	32	*	*	42	41	*	*	26	6	*	*
HHouse	\$20,000	34	35	*	*	41	41	*	*	11	12	*	*
HHouse	\$35,000	39	39	24.9	25.5	34	34	50.2	50.7	5	15	152.6	129.5
HHouse	\$50,000	37	38	61.5	60.6	29	29	87.6	87.4	5	13	139.1	115.8
HHouse	\$75,000	35	36	77.8	76.6	23	22	103.6	107.2	4	8	130.3	120.0
HHouse	\$100,000	35	35	77.8	78.6	15	13	113.3	114.7	5	14	129.5	114.7
HHouse	\$150,000	36	35	77.2	79.0	10	8	116.5	117.7	5	18	126.6	108.5
HHouse	\$250,000	35	37	78.6	78.5	11	10	115.4	117.6	4	21	125.6	103.1
Sr-Married	\$20,000	38	39	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$35,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$50,000	24	23	0.0	0.0	24	23	0.0	0.0	7	7	281.4	333.8
Sr-Married	\$75,000	12	12	152.4	157.4	35	32	32.6	31.0	8	10	170.9	171.0
Sr-Married	\$100,000	9	9	147.2	154.2	29	33	61.1	51.5	11	8	144.9	154.5
Sr-Married	\$150,000	18	18	112.9	114.8	29	24	78.7	95.1	8	12	130.5	126.2
Sr-Married	\$250,000	29	26	91.6	97.3	16	11	110.7	117.8	6	21	122.4	107.7
Sr-Single	\$20,000	39	39	*	*	#	#	*	*	#	#	*	*
Sr-Single	\$35,000	31	42	0.0	NA	30	21	0.5	77.1	5	6	270.2	240.8
Sr-Single	\$50,000	11	12	146.1	130.9	28	29	64.5	67.6	10	8	147.8	150.2
Sr-Single	\$75,000	13	15	126.0	126.4	27	27	81.1	82.9	7	11	135.2	135.6
Sr-Single	\$100,000	19	17	115.6	114.7	33	28	73.4	82.8	8	14	130.1	121.9
Sr-Single	\$150,000	25	22	95.3	101.6	16	27	110.1	91.8	10	17	120.6	112.2

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.

Rank not shown because 2/3 or more of states are tied with \$0 liability.

NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.

Result of 0.0 indicates no net state tax liability.

Tax Year 2014 Individual Income Tax Burdens

Table 10 (contd): Comparison of Tax Year 2013 and Tax Year 2014 Rank and Net Tax, by State, Filing Status, and Income
 [The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	NORTH DAKOTA				OHIO				OKLAHOMA			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014
Single	\$10,000	19	19	*	*	7	6	*	*	35	35	*	*
Single	\$20,000	41	41	22.4	22.6	14	14	121.0	124.0	29	27	77.5	78.5
Single	\$35,000	42	42	22.8	23.1	15	15	107.8	110.4	27	27	93.6	94.9
Single	\$50,000	42	42	23.3	23.1	22	21	103.3	104.7	27	27	93.5	94.4
Single	\$75,000	42	42	29.7	29.1	18	16	105.1	106.9	28	28	90.2	90.3
Single	\$100,000	42	42	31.3	31.4	18	17	106.4	106.4	30	30	87.3	88.3
Single	\$150,000	42	42	33.8	34.2	14	16	109.3	108.4	31	29	84.5	85.8
Single	\$250,000	42	42	37.3	36.6	12	9	111.6	119.1	33	31	80.8	81.2
Married	\$20,000	8	9	*	*	4	4	*	*	29	29	*	*
Married	\$35,000	26	25	23.4	25.5	9	8	269.8	349.4	24	24	47.0	37.3
Married	\$50,000	41	41	19.3	19.5	12	9	137.4	149.9	27	26	79.7	80.2
Married	\$75,000	42	42	22.3	20.9	6	8	130.2	122.2	23	25	97.9	94.7
Married	\$100,000	42	42	24.1	23.0	7	4	123.1	126.6	27	27	94.8	94.8
Married	\$150,000	42	42	28.7	25.7	6	9	122.1	120.8	28	28	89.8	90.7
Married	\$250,000	42	42	33.4	31.6	9	8	117.4	117.9	31	30	83.8	84.7
Married	\$500,000	42	42	40.7	40.6	10	9	118.7	116.7	34	32	77.8	80.8
Married	\$1,000,000	42	42	46.3	45.5	10	12	117.3	113.3	35	33	76.1	77.6
HHouse	\$10,000	7	6	*	*	1	1	*	*	29	28	*	*
HHouse	\$20,000	21	21	*	*	10	9	*	*	32	32	*	*
HHouse	\$35,000	40	40	22.5	22.9	11	9	139.3	141.1	30	29	70.2	71.9
HHouse	\$50,000	41	41	21.9	22.0	14	12	118.7	122.7	33	32	81.8	82.4
HHouse	\$75,000	42	42	24.9	23.1	10	5	117.0	122.4	29	30	89.7	88.2
HHouse	\$100,000	42	42	27.8	27.9	11	16	115.4	112.6	31	30	87.3	87.8
HHouse	\$150,000	42	42	30.4	30.8	7	14	118.3	115.5	33	31	83.8	85.4
HHouse	\$250,000	42	42	35.1	34.6	12	6	115.4	121.7	32	33	81.7	81.0
Sr-Married	\$20,000	#	#	*	*	1	1	*	*	37	37	*	*
Sr-Married	\$35,000	#	#	*	*	2	2	*	*	40	39	*	*
Sr-Married	\$50,000	21	21	9.4	20.4	9	10	230.9	160.6	41	41	NA	NA
Sr-Married	\$75,000	30	29	48.1	49.7	17	18	118.2	121.2	37	36	14.7	14.2
Sr-Married	\$100,000	37	35	46.3	47.2	18	17	120.8	120.8	31	31	57.6	54.7
Sr-Married	\$150,000	42	39	41.3	41.7	19	19	110.6	112.7	33	32	70.2	75.8
Sr-Married	\$250,000	42	40	38.9	41.4	12	14	116.2	115.5	34	31	80.6	84.8
Sr-Single	\$20,000	#	#	*	*	3	1	*	*	38	38	*	*
Sr-Single	\$35,000	26	30	37.1	33.9	21	14	88.0	108.4	42	28	NA	43.1
Sr-Single	\$50,000	33	37	44.0	39.7	23	23	99.3	88.8	32	32	46.7	57.3
Sr-Single	\$75,000	39	38	44.5	44.8	20	23	98.1	92.6	33	32	71.4	79.0
Sr-Single	\$100,000	41	40	42.1	42.5	23	25	98.7	85.1	34	31	72.0	77.5
Sr-Single	\$150,000	42	40	39.0	41.3	19	20	105.7	103.2	36	32	78.4	79.2

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.

Rank not shown because 2/3 or more of states are tied with \$0 liability.

NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.

Result of 0.0 indicates no net state tax liability.

Analysis and Findings

Table 10 (contd): Comparison of Tax Year 2013 and Tax Year 2014 Rank and Net Tax, by State, Filing Status, and Income

[The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	OREGON				PENNSYLVANIA				RHODE ISLAND			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014
Single	\$10,000	4	5	*	*	1	1	*	*	33	32	*	*
Single	\$20,000	2	2	206.2	210.1	7	6	154.0	157.8	34	34	56.2	56.6
Single	\$35,000	2	2	169.2	172.0	16	16	107.7	110.0	38	38	65.0	65.7
Single	\$50,000	2	2	155.7	157.7	26	25	94.2	95.4	39	39	65.6	66.2
Single	\$75,000	1	1	148.2	147.6	31	29	87.6	89.9	39	38	67.6	69.5
Single	\$100,000	1	1	146.6	148.2	33	32	84.2	83.9	38	38	73.0	72.3
Single	\$150,000	1	1	147.7	149.8	37	37	78.7	78.5	38	38	75.6	75.3
Single	\$250,000	1	1	150.7	151.4	38	37	72.8	75.5	28	29	89.7	92.0
Married	\$20,000	25	26	*	*	2	2	*	*	24	25	*	*
Married	\$35,000	3	3	383.4	438.9	2	4	398.4	407.4	34	32	NA	NA
Married	\$50,000	1	1	207.7	218.0	7	5	147.6	158.9	39	39	50.4	44.2
Married	\$75,000	1	1	167.0	177.2	10	14	121.4	114.2	38	38	63.7	59.4
Married	\$100,000	1	1	157.2	157.7	21	19	104.8	107.1	38	38	66.5	66.5
Married	\$150,000	1	1	151.0	152.9	27	27	92.9	92.3	37	37	75.2	74.5
Married	\$250,000	1	1	153.5	155.2	35	34	80.8	81.6	22	22	99.7	100.4
Married	\$500,000	1	1	149.6	153.0	38	37	72.9	72.1	23	23	98.6	97.6
Married	\$1,000,000	2	3	151.3	152.5	38	38	67.9	67.2	24	23	96.0	95.3
HHouse	\$10,000	27	29	*	*	2	2	*	*	24	25	*	*
HHouse	\$20,000	7	10	*	*	2	1	*	*	29	30	*	*
HHouse	\$35,000	2	2	193.4	195.0	8	5	148.5	151.4	37	37	41.3	41.0
HHouse	\$50,000	2	3	166.3	168.9	15	15	111.1	113.8	38	37	61.4	61.6
HHouse	\$75,000	1	1	147.2	147.5	25	24	99.0	103.9	38	37	66.6	69.6
HHouse	\$100,000	1	1	145.8	147.4	27	28	92.8	92.0	38	38	71.4	71.1
HHouse	\$150,000	1	1	144.3	146.6	30	30	86.3	85.7	37	36	76.9	76.7
HHouse	\$250,000	1	1	147.2	147.7	38	35	75.8	79.3	25	25	93.4	97.2
Sr-Married	\$20,000	#	#	*	*	2	2	*	*	#	#	*	*
Sr-Married	\$35,000	#	#	*	*	3	4	*	*	#	#	*	*
Sr-Married	\$50,000	2	4	493.8	463.7	11	15	157.4	80.3	24	18	0.0	31.4
Sr-Married	\$75,000	3	4	209.1	213.1	19	20	96.0	97.5	15	15	143.8	148.3
Sr-Married	\$100,000	6	7	156.4	158.1	22	22	87.2	82.1	15	14	130.8	140.6
Sr-Married	\$150,000	5	3	143.9	150.0	28	27	78.7	85.7	22	20	108.1	107.0
Sr-Married	\$250,000	2	3	136.8	143.3	33	34	80.7	80.7	13	13	113.7	115.8
Sr-Single	\$20,000	#	#	*	*	6	2	*	*	#	#	*	*
Sr-Single	\$35,000	1	2	393.5	330.9	9	8	172.1	220.6	13	16	109.4	101.3
Sr-Single	\$50,000	6	3	158.1	188.7	22	22	100.9	95.4	12	17	144.9	121.2
Sr-Single	\$75,000	6	5	140.0	150.7	26	33	81.5	78.6	19	19	112.5	106.0
Sr-Single	\$100,000	6	6	135.5	144.6	28	33	76.8	75.2	21	19	109.4	108.0
Sr-Single	\$150,000	2	2	132.0	145.6	33	35	81.1	70.2	26	23	95.0	100.1

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.

Rank not shown because 2/3 or more of states are tied with \$0 liability.

NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.

Result of 0.0 indicates no net state tax liability.

Tax Year 2014 Individual Income Tax Burdens

Table 10 (contd): Comparison of Tax Year 2013 and Tax Year 2014 Rank and Net Tax, by State, Filing Status, and Income
[The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	SOUTH CAROLINA				UTAH				VERMONT			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014
Single	\$10,000	19	19	*	*	19	19	*	*	42	42	*	*
Single	\$20,000	37	37	47.7	47.0	18	18	99.3	99.7	38	38	43.7	43.8
Single	\$35,000	28	28	93.1	93.2	13	14	111.1	112.2	37	37	66.3	67.1
Single	\$50,000	21	20	105.1	105.6	11	10	111.5	112.3	37	37	68.1	67.3
Single	\$75,000	12	9	111.3	115.7	14	13	107.6	110.4	33	34	85.7	83.9
Single	\$100,000	12	9	111.7	116.0	22	22	103.4	103.1	29	28	89.4	89.8
Single	\$150,000	12	11	113.6	115.6	25	25	96.6	96.5	23	24	96.8	97.7
Single	\$250,000	13	12	111.3	112.1	29	27	89.4	92.8	21	20	105.6	104.3
Married	\$20,000	8	9	*	*	8	9	*	*	40	39	*	*
Married	\$35,000	28	26	14.4	2.5	20	20	112.1	120.1	40	40	NA	NA
Married	\$50,000	30	29	67.2	64.1	21	20	97.3	98.3	37	35	56.1	49.3
Married	\$75,000	25	26	96.6	94.3	14	19	115.3	106.5	37	37	65.0	60.7
Married	\$100,000	19	15	107.4	111.3	12	13	113.3	113.0	37	37	68.9	66.9
Married	\$150,000	14	13	111.7	113.2	18	18	106.7	108.2	34	33	82.0	82.8
Married	\$250,000	14	13	110.7	111.9	23	23	99.3	100.3	28	27	93.2	93.9
Married	\$500,000	15	12	111.5	114.6	28	28	89.5	88.7	13	10	113.7	115.5
Married	\$1,000,000	16	14	111.2	111.6	29	29	83.5	82.9	9	8	119.8	121.9
HHouse	\$10,000	7	6	*	*	7	6	*	*	40	40	*	*
HHouse	\$20,000	22	22	*	*	20	20	*	*	42	42	*	*
HHouse	\$35,000	27	27	77.2	78.4	20	20	106.3	108.0	36	36	43.9	43.5
HHouse	\$50,000	22	23	98.3	97.8	17	17	107.6	108.1	36	36	63.6	64.1
HHouse	\$75,000	16	14	111.7	115.4	13	17	115.0	113.4	37	38	71.1	68.6
HHouse	\$100,000	16	11	111.0	116.2	18	18	109.2	109.9	34	34	79.6	81.0
HHouse	\$150,000	16	13	113.2	115.7	20	20	104.0	105.3	29	29	87.9	88.6
HHouse	\$250,000	14	15	112.7	112.4	26	24	93.2	97.5	22	23	98.8	98.2
Sr-Married	\$20,000	#	#	*	*	#	#	*	*	39	40	*	*
Sr-Married	\$35,000	#	#	*	*	#	#	*	*	#	41	*	*
Sr-Married	\$50,000	24	23	0.0	0.0	24	23	0.0	0.0	19	16	27.4	59.4
Sr-Married	\$75,000	41	40	0.0	0.0	2	2	216.5	224.0	16	16	140.1	144.6
Sr-Married	\$100,000	41	39	22.2	27.7	2	2	203.8	211.2	13	12	134.5	143.3
Sr-Married	\$150,000	30	29	75.8	80.7	2	2	150.4	153.1	16	15	117.5	120.0
Sr-Married	\$250,000	27	25	92.5	97.5	14	15	113.6	115.4	19	12	107.0	116.3
Sr-Single	\$20,000	#	#	*	*	#	#	*	*	42	42	*	*
Sr-Single	\$35,000	31	33	0.0	0.0	31	33	0.0	0.0	14	25	108.0	55.2
Sr-Single	\$50,000	42	41	5.8	8.4	2	2	220.4	195.7	13	18	135.8	115.5
Sr-Single	\$75,000	38	31	52.3	79.4	2	2	175.2	169.7	10	12	131.6	128.3
Sr-Single	\$100,000	35	24	65.2	88.4	2	3	157.2	153.8	13	13	123.2	127.0
Sr-Single	\$150,000	30	24	89.4	99.0	7	9	123.3	129.9	15	14	114.0	123.2

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.

Rank not shown because 2/3 or more of states are tied with \$0 liability.

NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.

Result of 0.0 indicates no net state tax liability.

Analysis and Findings

Table 10 (contd): Comparison of Tax Year 2013 and Tax Year 2014 Rank and Net Tax, by State, Filing Status, and Income

[The nationwide average net tax equals 100.0]

FILING STATUS	INCOME	VIRGINIA				WEST VIRGINIA				WISCONSIN			
		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average		Rank		Net Tax as % of U.S. Average	
		2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014
Single	\$10,000	19	19	*	*	19	19	*	*	19	19	*	*
Single	\$20,000	13	13	125.7	128.8	17	17	116.3	119.2	25	30	81.3	73.8
Single	\$35,000	10	9	114.6	116.7	25	25	94.6	96.4	18	19	106.7	103.3
Single	\$50,000	15	13	109.9	111.2	28	26	93.5	94.6	10	12	113.6	111.9
Single	\$75,000	20	21	103.3	103.1	25	18	102.0	105.3	10	12	114.4	110.9
Single	\$100,000	24	23	99.5	100.8	17	18	106.8	106.3	14	13	110.5	110.0
Single	\$150,000	26	23	96.4	97.9	18	18	107.8	107.8	17	17	108.0	108.4
Single	\$250,000	25	25	93.8	94.6	19	14	106.5	110.1	17	17	108.2	108.6
Married	\$20,000	8	9	*	*	8	9	*	*	32	32	*	*
Married	\$35,000	19	21	113.3	110.9	8	9	274.8	349.1	25	30	35.3	NA
Married	\$50,000	13	13	131.2	133.8	15	15	121.5	127.9	19	22	101.8	95.9
Married	\$75,000	15	11	114.5	119.6	9	12	125.8	118.5	13	13	116.4	115.8
Married	\$100,000	18	16	109.7	110.0	8	6	122.8	125.0	10	10	116.3	115.3
Married	\$150,000	23	21	101.5	102.9	8	8	121.8	121.3	13	14	113.7	113.2
Married	\$250,000	25	25	97.1	98.1	12	11	114.9	116.1	18	16	107.8	108.3
Married	\$500,000	26	26	91.4	93.5	16	17	110.0	109.1	17	16	109.5	110.4
Married	\$1,000,000	26	27	91.1	91.7	20	20	105.6	104.9	13	11	115.4	114.6
HHouse	\$10,000	7	6	*	*	7	6	*	*	25	26	*	*
HHouse	\$20,000	22	22	*	*	3	3	*	*	17	18	*	*
HHouse	\$35,000	12	8	138.5	141.2	16	16	120.6	123.5	13	14	135.5	132.2
HHouse	\$50,000	8	6	126.9	129.5	20	20	104.1	105.7	6	5	132.1	130.6
HHouse	\$75,000	18	18	110.9	110.0	17	12	111.5	117.1	7	6	120.7	122.0
HHouse	\$100,000	22	21	104.4	105.2	14	15	114.4	114.3	8	9	118.6	117.4
HHouse	\$150,000	26	24	99.0	100.5	11	12	116.0	115.9	15	15	114.1	114.5
HHouse	\$250,000	24	26	96.2	96.4	18	12	109.9	114.8	15	14	112.3	112.6
Sr-Married	\$20,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$35,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Married	\$50,000	24	23	0.0	0.0	24	23	0.0	0.0	14	11	84.9	95.8
Sr-Married	\$75,000	32	34	37.7	25.0	9	9	168.4	175.8	14	17	146.3	141.1
Sr-Married	\$100,000	30	34	58.5	47.5	3	3	174.4	189.4	12	11	143.9	147.3
Sr-Married	\$150,000	21	21	108.2	106.6	3	6	145.7	145.1	9	13	127.5	125.2
Sr-Married	\$250,000	24	23	96.2	98.9	4	7	123.4	126.1	17	19	109.1	109.1
Sr-Single	\$20,000	#	#	*	*	#	#	*	*	#	#	*	*
Sr-Single	\$35,000	31	33	0.0	0.0	31	33	0.0	0.0	11	13	150.0	117.3
Sr-Single	\$50,000	34	30	42.1	67.6	8	13	155.7	130.8	9	16	153.3	122.2
Sr-Single	\$75,000	25	20	83.0	101.6	5	10	143.0	136.0	14	16	125.3	123.0
Sr-Single	\$100,000	22	20	102.3	107.0	5	7	141.1	141.8	15	16	119.5	121.3
Sr-Single	\$150,000	27	21	93.0	102.3	5	8	126.0	133.2	17	16	109.3	117.4

* Not shown if U.S. average taxes are \$50 or less because comparisons to national averages could be misleading.

Rank not shown because 2/3 or more of states are tied with \$0 liability.

NA: Not applicable, since the tax for this state's example is negative largely due to state earned income tax credit program benefits.

Result of 0.0 indicates no net state tax liability.

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Appendix A: Frequently Asked Questions

III. Appendix A: Frequently Asked Questions

Since this is 2016, why are you reporting on tax year 2014?

We use data from state and federal government sources to determine how the income at these various levels is derived (i.e., how much comes from wages/salaries, dividends, business income, etc.) and the amount of applicable itemized deductions. Such data must be collected and verified and inaccurate records corrected or eliminated – this process of “data cleaning” can result in a time lag of around two years before the data is available for use. Therefore, the most recent available income tax data is for tax year 2014.

How is this study different from other reports that examine and rank state income tax burdens?

There are three ways to compare relative income tax burdens:

1. *Compare individual tax burdens across states at various gross income levels.* This method looks at the actual taxes paid by hypothetical families using reasonable assumptions about sources of income, deductions, and credits taken. This is the approach used in this study.
2. *Compare aggregate state income tax collections on either a per capita or a per income basis.* This method simply sums up all the state income tax collections and divides it by total state population or total state income.
3. *Compare distribution of the tax burden across income classes.* This method examines who actually pays the income tax by calculating shares of income taxes paid by different ranges or classes of income. One method of presenting this information shows how much of the total tax burden is paid by the top 5% of filers, the top 10% of filers, the top 25% of filers, and so forth. Another method divides the population into groups of equal size, on an income or population basis, and then shows the effective tax rate (total tax divided by total income) for each group.

Each approach offers a different perspective on state income taxation. This study is unique in that it provides a “real feel” dimension to state income tax comparisons by modeling actual tax returns for different types of households.

For reference purposes, Appendix B provides the most recently available information on the other two approaches to comparing state income taxes.

Why are nine states not included in this study?

Seven states have no state income tax at all (Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming) New Hampshire and Tennessee have an exceptionally limited income tax which essentially applies to interest and dividend income only, making comparisons with other states meaningless.

Does this study include local income taxes?

Yes, it does. This study covers local income tax burdens in states where more than half of the population live in jurisdictions that impose a local tax on income in some form. In tax year 2014, six states met that standard: Indiana, Iowa⁹, Kentucky¹⁰, Maryland, Ohio, and Pennsylvania. The tax rate used was that imposed on the largest segment of the population. See the methodology section for more information on how we calculate local income tax burdens.

⁹ The tax imposed in Iowa is a surtax imposed by school districts on the state-imposed income tax.

¹⁰ The tax imposed in Kentucky is not an income tax per se, but instead is an “occupational license” tax that is imposed on wages and salaries and for purposes of this study is considered an income tax.

How do you calculate the tax burdens?

For our studies analyzing tax year 1997, 1999, and 2003; we calculated the tax liability for each permutation of state, filing status, and income either by hand or through the use of tax return software. We began using an alternative to this labor-intensive process with our tax year 2006 study: the National Bureau of Economic Research's TAXSIM – a FORTRAN program for calculating liabilities under federal and state income tax laws from individual data.¹¹ Note that TAXSIM does not calculate local income taxes; we calculated those separately. We recalibrated our filer profiles for states with local income taxes to account for the additional deduction from taxable income created by the imposition of the local tax.

But individual income tax returns will differ significantly from household to household even among the same filer types. How do you determine the assumptions to calculate the income tax burdens?

The Minnesota Department of Revenue's Research Division provided data from its *Tax Incidence Study* database on income (wages, interest earnings, capital gains, etc.) and deductions for all 38 taxpayer profiles included in this study.

To ensure the tax calculations and rankings reflect actual conditions in other states, we adjusted all income tax deductions (except for the state income tax deduction, which TAXSIM calculates automatically) using state-specific income tax deduction data for tax year 2014 from the Internal Revenue Service.¹² See our Methodology section for more information on how these adjustments take place.

These state adjustments are crucial since deductions will vary considerably from state to state. For example, the information provided by the Department of Revenue indicates that a Minnesota married-joint filer with income of \$100,000 has a median real property tax deduction of \$1,866. However, we know that the value of this deduction will be different in other states due to differences in median home values and effective property tax rates.

What definition of "income" do you use?

Prior to our study for tax year 2008, we used "federal adjusted gross income" – the amount of income that is subject to federal tax – as the definition of income used to derive the taxpayer profiles used in the study. However, this method was problematic with regard to senior filers. For example, the senior couple we model in this study with \$50,000 of total income from all sources has only \$25,004 of FAGI – with the difference coming largely from nontaxable pensions or Social Security income. Since FAGI can differ considerably from total income for seniors, results for seniors based on FAGI-based profiles can be misleading or difficult to interpret.

This study uses the same definition of "income" as is used in the Minnesota Department of Revenue's *Tax Incidence Study* – income taxable on income tax returns and nontaxable income such as public assistance payments, tax-exempt interest, and nontaxable social security and pension income.¹³ We believe this comprehensive definition of income most closely matches what individuals would generally perceive as "income" (i.e. – purchasing power). However,

¹¹ Version 9 (20161021) was used to create this report. NBER's TAXSIM webpage is <http://www.nber.org/~taxsim/>. Readers interested in understanding more about the TAXSIM model are encouraged to peruse "An Introduction to the TAXSIM Model" by Daniel Feenberg and Elisabeth Coutts, which was published in the *Journal of Policy Analysis and Management* Vol. 12 no. 1 (Winter, 1993); and which is available at <http://www.nber.org/~taxsim/feenberg-coutts.pdf>.

¹² Internal Revenue Service, *Statistics of Income Tax Stats, Historic Table 2 (SOI Bulletin), Tax Year 2014*; (<http://www.irs.gov/uac/SOI-Tax-Stats-Historic-Table-2>).

¹³ This definition is taken nearly verbatim from page 90 of the Department's *2017 Minnesota Tax Incidence Study*, available at: http://www.revenue.state.mn.us/research_stats/Pages/Tax_Incidence_Studies.aspx where Appendix A provides greater detail on how this definition of income is constructed.

Appendix A: Frequently Asked Questions

this change makes it difficult to facilitate comparisons for senior tax burdens between our tax year 1997 through 2006 editions and our tax year 2008 through 2014 editions.

What makes tax burdens go up or down from one study to the next?

Big changes in tax burdens are the result of lawmakers' decisions to modify the tax code – mainly by increasing or reducing rates; adding, eliminating, or changing brackets, credits, or deductions; or creating or eliminating exemptions.

However, other factors can also create a change in burdens from one study to the next. For example, some states index their tax brackets to some form of inflation (usually the Consumer Price Index). States do this to prevent “bracket creep”, where inflationary pressures move households into higher tax brackets, resulting in larger tax payments even though the household is economically no better off. Other states indirectly adjust income by incorporating the federal standard deduction and personal exemption (which are indexed annually for inflation) into their calculation of taxable income.

Clearly, changes in the level of itemized deductions also play a role in changing net tax burdens from study to study. If itemized deductions increase between one study and the next for a particular income level, it will tend to depress the net tax burden. Conversely, falling itemized deduction levels can increase net tax burdens. Other changes in net tax are related to changes to personal income tax rates, exemptions, or other items.

The message is this: be careful when comparing net tax burdens from one year to another. To completely interpret any changes in net tax for your state, check to see whether the individual income tax regime was modified between 2013 and 2014.

Any other cautions in interpreting this study?

It's also important to recognize that income taxes are just one piece of the combined state and local tax system. Some states have lower income taxes because their local governments are more “own-source” revenue dependent. Certain states place more responsibility for public service delivery with local government, which often translates into relatively lower income tax burdens. As a result, the study is most useful when used in connection with other information about state and local tax structures.

Are there any items that are not included in this study?

The study does not include “circuit-breaker” property tax relief programs that states administer separately from the income tax regime. We do include property tax relief programs that are offered to offset income tax liabilities in the analysis.

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Appendix B: Methodology

IV. Appendix B: Methodology

The report calculates income tax burdens for tax year 2014 using The National Bureau of Economic Research's state and federal tax liability calculator (NBER TAXSIM Model v9 (20161021)) using a set of state-specific assumptions regarding income, deductions, and other tax provision data.

The Minnesota Department of Revenue provided profiles for each combination of filing type and income ("taxpayer profiles") using data from the database prepared for use in the Department's *2017 Tax Incidence Study*. These profiles include: wage income, taxable dividends, other taxable income; taxable pensions; Social Security income (taxable and total); capital gains, other nontaxable income, property taxes paid, and other itemized deductions less state taxes paid. We have used data from previous studies to split income between spouses for married-joint filers.

Prior to our study for tax year 2008, we used "federal adjusted gross income" – the amount of income that is subject to federal tax – as the definition of income used to derive the taxpayer profiles used in this study. However, this method was problematic with regard to senior filers. For example, the senior couple we model in this study with \$50,000 of total income from all sources has only \$25,004 of FAGI – with the difference coming largely from nontaxable pensions or Social Security income. Since FAGI can differ considerably from total income for seniors, results for seniors based on those FAGI-based profiles can be misleading or difficult to interpret.

This study uses the same definition of "income" as is used in the Minnesota Department of Revenue's *Tax Incidence Study* – income taxable on income tax returns and nontaxable income such as public assistance payments, tax-exempt interest, and nontaxable social security and pension income.¹⁴ This change in the definition of income materially changes the taxpayer profile for seniors when compared to previous years. However, we believe this more comprehensive definition of income more closely matches what individuals would perceive as "income" (i.e. – purchasing power). However, this change makes it difficult to facilitate comparisons for senior tax burdens between our tax year 1997 through 2006 editions and our tax year 2008 through 2014 editions.

We adjusted itemized deductions on a state-specific basis using *Statistics of Income* from the Internal Revenue Service, which included the amount and number of returns with taxes paid, amount and number of returns with mortgage interest paid, the amount and number of returns with contributions, and the amount and number of returns with itemized deductions for all other states. Using these data, we calculated ratios and adjusted the original tax profile for all other states and the District of Columbia. We then uploaded tax data to the TAXSIM calculator to produce federal, state, and Social Security payroll tax liabilities. Lastly, we incorporated local income or earnings taxes where appropriate (see below), sorted liabilities and rank ordered by greatest amount.

Filer Types, Income Levels and Profiles

The report analyzes taxes paid by five filer types. Three types are non-senior (meaning that none of the filers is aged 65 or older): single, married-joint (with two dependents), and head of household (with one dependent). Revenue staff provided information on the most common number of dependents for each filing type. Two filing types involve senior (age 65+) citizens:

¹⁴ This definition is taken nearly verbatim from page 90 of the Department's *2017 Minnesota Tax Incidence Study*, available at: http://www.revenue.state.mn.us/research_stats/Pages/Tax_Incidence_Studies.aspx where Appendix A provides greater detail on how this definition of income is constructed.

single and married-joint. The data used to create this report comes from full-year Minnesota residents who are not claimed as a dependent on another tax return. For the married-joint filers, we assume both spouses are income-earners with the total income split as suggested data from actual married-joint returns, varying by income. For the non-senior filers, only those filers with wages were included in creating the taxpayer profiles.

The study analyzes net income tax burdens for all five filing types at the following levels: \$20,000, \$35,000, \$50,000, \$75,000, \$100,000, and \$150,000. The study also analyzes burdens at \$10,000 for single and head of household filers; at \$150,000 for all filers except senior singles; and at \$500,000 and \$1 million of income for married-joint filers. We did not create taxpayer profiles for all filing types at these income levels because too few filers fit the profiles to warrant inclusion in the report. Revenue generally creates the profiles by taking data for all filers within a narrow range around each income level selected and calculating median values for the various data fields.

Itemizers and the 50% Rule

If more than 50% of the filers of a particular type and income level claimed itemized deductions, the median taxpayer was assumed to be an itemizer. The median dollars of itemized deductions in that case is the median for the entire population, including nonitemizers. Whenever fewer than 50% of filers of a particular type and income level reported no itemized deductions, that line item was assumed to be zero.

Filers were generally non-itemizers (and therefore the standard deduction applies) for all filing types at the \$10,000, \$20,000, \$35,000, and \$50,000 income levels. At the \$75,000 income level, married-joint filers (both senior and non-senior) were non-itemizers. For the remaining 19 taxpayer profiles, more than 50% of filers claimed itemized deductions and the tax returns underlying our results reflect that. For heads of households, Revenue calculated medians for filers with either one or two dependents for statistical reasons.

Circuit Breakers and Other Property Tax Relief and Rebates

Many states offer property tax relief, whether through a circuit-breaker system or through a property tax or rent rebate or credit. The study does not include “circuit-breaker” property tax relief programs that states administer separately from the income tax regime. We do include property tax relief programs that are offered to offset income tax liabilities in the analysis.

Adjustments for Other States

By necessity, this study calculates each state’s income tax using Minnesota-specific taxpayer profiles. These profiles include itemized deduction amounts – for example, Revenue’s profile data assigns a median real property tax deduction of \$1,866 to Minnesota married-joint filers with gross income of \$100,000. However, we know that itemized deduction amounts will vary from state to state because of differences in median home values, charitable giving, and effective property tax rates – among other reasons. This presents a methodological issue.

As a solution, we have adjusted the itemized deduction amounts in the profiles to reflect state-specific conditions, except for the state income tax deduction (used in the federal income tax calculations), since the TAXSIM program automatically undergoes the iterative process necessary to calculate the amount.

We adjusted the itemized deductions by creating an index for each deduction. The indices were created by taking the appropriate deduction paid per Minnesota return found in Historic Table 2 of the Internal Revenue Services’ *Statistics of Income Tax Stats for Tax Year 2014*.¹⁵ The index

¹⁵ The IRS no longer publishes this information in its quarterly *Statistics of Income Bulletins*, but instead publishes it on the web at <http://www.irs.gov/uac/SOI-Tax-Stats-Historic-Table-2>.

Appendix B: Methodology

amount for Minnesota was then set at 100. We calculated similar indices for all other states, and created the individual state profiles by adjusting Minnesota profile data based on the relationship between each state's index and Minnesota's.

Local Income Taxes

We include local income tax burdens in our analysis in cases where more than half of a state's population lives in jurisdictions imposing a local income tax. We include locally imposed occupational license taxes and surtaxes, which are both functionally equivalent to an income tax. For tax year 2014, we calculated local tax burdens for the six states – Kentucky¹⁶, Indiana, Iowa¹⁷, Maryland, Ohio, and Pennsylvania – which met this test. The tax rate used was that imposed on the largest segment of the population. Since the TAXSIM model does not calculate local income taxes, we calculated the local income taxes separately and entered them into the model as an additional deduction for purposes of calculating federal adjusted gross income. In cases where local taxes are based on adjusted gross income (Maryland) or as a share of the total state income tax – which itself is derived from adjusted gross income (Iowa) the model was run multiple times using an iterative process to determine the appropriate local income tax amount. We calculated local income taxes based on the federal and state income tax returns; and then used that local income tax to recalculate the federal and state tax returns. After a few iterations, the local income tax amount converged to zero. (Note that the TAXSIM program performs this iteration automatically for the interaction between state and federal income taxes.)

¹⁶ Localities in Kentucky can impose an occupational license tax on wages.

¹⁷ School districts in Iowa can impose a surtax on a taxpayer's state income tax liability.

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Appendix C: Other Methods of Comparing Individual Income Tax Burdens

V. Appendix C: Other Methods of Comparing Individual Income Tax Burdens

Comparing Aggregate Income Tax Collections

The U.S. Census Bureau provides data on aggregate state and local income taxes for fiscal year 2014 (July 1, 2013 through June 30, 2014)¹⁸, which overlaps tax year 2014 in part. State and local income tax collections during that period on a per household basis for the 42 states (including the District of Columbia) included in this study were as follows:

Table 11: Fiscal Year 2014 State & Local Income Tax Collections per Household

Rank	State	Collections per Household	Rank	State	Collections per Household
1.	New York	\$7,384	22.	Iowa	\$2,679
2.	District of Columbia	\$6,181	23.	Rhode Island	\$2,678
3.	Connecticut	\$5,801	24.	Vermont	\$2,666
4.	Maryland	\$5,797	25.	Montana	\$2,617
5.	California	\$5,375	26.	Maine	\$2,582
6.	Massachusetts	\$5,223	27.	Georgia	\$2,528
7.	Minnesota	\$4,540	28.	Indiana	\$2,419
8.	Oregon	\$4,364	29.	Missouri	\$2,410
9.	Hawaii	\$3,878	30.	West Virginia	\$2,397
10.	New Jersey	\$3,770	31.	Arkansas	\$2,311
11.	Virginia	\$3,560	32.	Idaho	\$2,274
12.	Illinois	\$3,479	33.	Kansas	\$2,257
13.	Delaware	\$3,233	34.	Michigan	\$2,175
14.	Utah	\$3,213	35.	Oklahoma	\$2,047
15.	Pennsylvania	\$3,161	36.	South Carolina	\$1,907
16.	Wisconsin	\$2,967	37.	Alabama	\$1,814
17.	Kentucky	\$2,924	38.	New Mexico	\$1,722
18.	Nebraska	\$2,908	39.	North Dakota	\$1,671
19.	Ohio	\$2,852	40.	Louisiana	\$1,593
20.	Colorado	\$2,825	41.	Mississippi	\$1,528
21.	North Carolina	\$2,765	42.	Arizona	\$1,442

Source: MCFE calculations based on U.S. Census data.

¹⁸ MCFE's *How Does Minnesota Compare?* publication offers complete state-by-state rankings for revenues and expenditures by category and is available through our website (www.fiscalexcellence.org).

Tax Year 2014 Individual Income Tax Burdens

State and local income tax collections relative to cash income¹⁹ – which provides a sense of the ability of a state’s citizens to shoulder tax burdens – for the same group of states were as follows:

Table 12: Fiscal Year 2014 State and Local Income Tax Collections per \$1,000 of Cash Income

Rank	State	Collections as % of Cash Inc.	Rank	State	Collections as % of Cash Inc.
1.	District of Columbia	6.20%	22.	Arkansas	2.99%
2.	New York	6.14%	23.	Vermont	2.97%
3.	Oregon	5.16%	24.	Iowa	2.92%
4.	Maryland	4.89%	25.	Nebraska	2.89%
5.	California	4.42%	26.	Georgia	2.88%
6.	Minnesota	4.40%	27.	Indiana	2.87%
7.	Massachusetts	4.12%	28.	New Jersey	2.87%
8.	Connecticut	4.03%	29.	Missouri	2.86%
9.	Kentucky	3.94%	30.	Idaho	2.77%
10.	Hawaii	3.55%	31.	Rhode Island	2.73%
11.	West Virginia	3.44%	32.	Colorado	2.64%
12.	North Carolina	3.42%	33.	Michigan	2.55%
13.	Ohio	3.35%	34.	South Carolina	2.44%
14.	Maine	3.33%	35.	Kansas	2.31%
15.	Wisconsin	3.32%	36.	Alabama	2.30%
16.	Illinois	3.26%	37.	New Mexico	2.19%
17.	Delaware	3.25%	38.	Oklahoma	2.18%
18.	Utah	3.25%	39.	Mississippi	2.07%
19.	Pennsylvania	3.24%	40.	Louisiana	1.79%
20.	Virginia	3.21%	41.	Arizona	1.71%
21.	Montana	3.20%	42.	North Dakota	1.46%

Distribution of the Income Tax Burden Amongst Taxpayers

Yet another way to represent and rank tax systems is based on the “incidence” of the tax (i.e. measuring how much tax falls on specified groups of taxpayers). For this information, we rely on two other published sources of information on who pays the income tax. One is a report prepared by the Institute on Taxation and Economic Policy published in January of 2015. This report compares the “incidence” of the personal income tax paid by different income groups in 2015 (at 2012 income levels including the impact of all tax changes enacted through December 31, 2014) by income class across the different states. As the FAQ section indicates, another perspective could be shown by demonstrating how much of the total tax burden is paid by the top 5% of filers, the top 10% of filers, the top 25% of filers, and so forth.

Table 13 on the next page shows the incidence of the individual income tax for the 41 states in this study, and the District of Columbia, by population quintiles.

¹⁹ See footnote 4 for more information on “cash income”.

Appendix C: Other Methods of Comparing Individual Income Tax Burdens

**Table 13: Personal Income Tax in 2015 as a Share of Family Income
(Non-Elderly Families)**

State	Bottom 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	Top 1%
Alabama	1.0%	2.1%	2.6%	2.8%	2.7%	2.5%	2.4%
Arizona	0.3%	1.2%	1.4%	1.8%	2.2%	2.6%	3.1%
Arkansas	0.5%	1.6%	2.4%	2.7%	3.7%	3.9%	4.2%
California	0.1%	0.6%	1.3%	2.2%	3.7%	5.5%	8.6%
Colorado	0.7%	2.1%	2.6%	3.1%	3.2%	3.3%	3.4%
Connecticut	(1.2%)	1.0%	3.1%	3.9%	4.5%	5.2%	5.4%
Delaware	0.8%	1.7%	2.9%	3.2%	4.0%	4.3%	5.1%
D.C.	(3.2%)	1.8%	4.0%	4.5%	5.2%	5.2%	6.4%
Georgia	0.7%	2.1%	2.6%	3.5%	3.8%	4.1%	4.2%
Hawaii	0.5%	2.6%	3.7%	4.1%	4.3%	4.7%	5.8%
Idaho	(0.4%)	1.0%	1.6%	2.9%	4.1%	4.4%	5.0%
Illinois	1.2%	2.2%	2.8%	2.9%	2.9%	2.8%	2.8%
Indiana	2.2%	3.0%	3.7%	3.7%	3.7%	3.5%	3.5%
Iowa	0.2%	2.3%	3.1%	3.7%	4.1%	4.0%	4.3%
Kansas	(0.5%)	0.5%	1.7%	2.1%	2.6%	2.5%	2.0%
Kentucky	1.2%	3.6%	4.7%	5.2%	5.2%	5.0%	5.0%
Louisiana	(0.0%)	1.2%	2.0%	2.5%	2.6%	2.6%	2.7%
Maine	0.2%	1.2%	2.3%	3.1%	3.9%	4.7%	5.9%
Maryland	0.8%	3.0%	4.6%	5.0%	5.4%	6.2%	6.4%
Massachusetts	0.8%	2.8%	3.7%	4.0%	4.1%	4.3%	4.2%
Michigan	1.1%	2.5%	3.1%	3.5%	3.5%	3.7%	3.4%
Minnesota	(0.4%)	2.1%	3.2%	3.8%	4.5%	5.4%	6.9%
Mississippi	0.1%	1.0%	2.0%	2.3%	2.5%	2.6%	3.1%
Missouri	0.7%	2.0%	2.7%	3.3%	3.6%	3.9%	4.5%
Montana	0.6%	1.3%	2.4%	3.1%	3.5%	3.7%	3.8%
Nebraska	0.1%	1.2%	2.5%	2.6%	3.3%	4.1%	4.5%
New Jersey	(0.8%)	0.6%	1.7%	2.2%	3.2%	4.6%	6.6%
New Mexico	(1.9%)	(0.3%)	1.2%	2.3%	3.0%	3.2%	3.0%
New York	(3.5%)	0.4%	3.3%	4.4%	5.5%	6.5%	8.0%
North Carolina	0.8%	2.3%	3.3%	3.8%	4.2%	4.3%	4.4%
North Dakota	0.3%	0.6%	0.8%	1.0%	1.2%	1.1%	1.6%
Ohio	1.5%	2.4%	3.2%	3.6%	4.1%	4.0%	4.3%
Oklahoma	(0.6%)	0.9%	2.2%	2.9%	3.4%	3.0%	3.1%
Oregon	2.0%	3.1%	4.7%	4.9%	5.4%	6.1%	6.5%
Pennsylvania	2.4%	3.5%	3.9%	4.0%	4.0%	3.6%	3.0%
Rhode Island	(0.3%)	1.0%	2.0%	2.5%	2.8%	4.1%	4.6%
South Carolina	0.1%	0.8%	1.8%	3.0%	3.9%	3.8%	3.4%
Utah	0.5%	2.0%	3.0%	3.6%	4.0%	4.1%	3.8%
Vermont	(0.4%)	0.2%	1.5%	2.3%	2.8%	3.8%	5.1%
Virginia	1.2%	2.6%	3.3%	3.8%	4.0%	4.3%	4.2%
West Virginia	0.4%	1.7%	2.8%	3.8%	4.6%	4.5%	4.9%
Wisconsin	(0.2%)	1.7%	3.1%	3.8%	4.4%	4.4%	4.8%
U.S. Average	0.2%	1.4%	2.2%	2.7%	3.1%	3.6%	4.3%

Note: Amounts show permanent state law enacted through December 31, 2014 at 2012 income levels.
Source: Who Pays? A Distributional Analysis of the Tax Systems of all 50 States, 5th Edition
Institute on Taxation and Economic Policy, January 2015.

Tax Year 2014 Individual Income Tax Burdens

The other source of information is the *Tax Incidence Study* prepared periodically by the Minnesota Department of Revenue – most recently published in March 2017 and referenced elsewhere in this study. Using detailed information on income and taxes for a stratified random sample of 147,306 Minnesota households, this report compares the “incidence” of all state and local taxes in Minnesota across both population deciles²⁰ and income deciles²¹ for 2014 and projects the same incidence figures for 2019. For a complete treatment of this issue, consult the study (http://www.revenue.state.mn.us/research_stats/Pages/Tax_Incidence_Studies.aspx).

Table 14: 2014 Effective Minnesota Individual Income Tax Rates, by Population and Income Decile

Decile Number	Population Decile		Income Decile	
	Tax Rate	Income Range	Tax Rate	Income Range
1	(1.2%)	< \$11,262	0.1%	< \$36,420
2	(1.1%)	\$11,263 - \$18,218	2.7%	\$36,421 - \$57,006
3	(0.2%)	\$11,219 - \$26,140	3.6%	\$57,007 - \$77,538
4	1.0%	\$26,141 - \$35,360	4.0%	\$77,539 - \$99,302
5	2.3%	\$35,361 - \$46,141	4.5%	\$99,303 - \$125,038
6	3.1%	\$46,142 - \$59,617	4.8%	\$125,039 - \$158,854
7	3.6%	\$59,618 - \$77,665	5.1%	\$158,855 - \$230,126
8	4.1%	\$77,666 - \$102,785	5.6%	\$230,127 - \$388,142
9	4.6%	\$102,786 - \$147,968	6.7%	\$388,143 - \$985,869
10	6.3%	> \$147,968	8.4%	> \$985,869
TOTALS	4.5%		4.5%	
Top 5%	6.8%	> \$213,506	8.8%	> \$3,341,356
Top 1%	7.7%	> \$512,192	NA	NA

Source: Tables 2-3 and 4-2, 2017 Minnesota Tax Incidence Study

²⁰ Where all households in the state are ranked according to income and then divided into ten equal groups based on population size.

²¹ Where all households in the state are ranked according to income and then divided into ten equal groups based on the amount of income in each group.

Appendix D: Federal Income Tax and Payroll Tax Liabilities

VI. Appendix D: Federal Income Tax and Payroll Tax Liabilities

Tables 4-10 in the body of the report present the results of our state income tax calculations. However, a filer's total income tax burden also includes federal income tax and payroll tax (FICA) liabilities. For interested parties, we present the federal income and payroll tax liabilities calculated by TAXSIM for each of our examples in Tables 15-19 on the following pages.

Note that for all our \$10,000, \$20,000, \$35,000, and \$50,000 examples and for our \$75,000 married-joint and senior married-joint examples the federal income tax burden does not vary between states. This is because this study assumes those filers claim the standard deduction – and it is the itemizing of deductions (and the variation therein from state to state) which creates the variation in federal income tax burdens from state to state.

Tax Year 2014 Individual Income Tax Burdens

Table 15: Tax Year 2014 Federal Income Tax Burdens for Married-Joint Filers

STATE	Income				
	\$20,000	\$35,000	\$50,000	\$75,000	\$100,000
Alabama	(\$7,460)	(\$4,675)	(\$251)	\$3,705	\$6,520
Arizona	(7,460)	(4,675)	(251)	3,705	6,553
Arkansas	(7,460)	(4,675)	(251)	3,705	6,571
California	(7,460)	(4,675)	(251)	3,705	6,377
Colorado	(7,460)	(4,675)	(251)	3,705	6,550
Connecticut	(7,460)	(4,675)	(251)	3,705	6,481
Delaware	(7,460)	(4,675)	(251)	3,705	6,569
District of Columbia	(7,460)	(4,675)	(251)	3,705	6,432
Georgia	(7,460)	(4,675)	(251)	3,705	6,407
Hawaii	(7,460)	(4,675)	(251)	3,705	6,165
Idaho	(7,460)	(4,675)	(251)	3,705	6,420
Illinois	(7,460)	(4,675)	(251)	3,705	6,370
Indiana	(7,460)	(4,675)	(251)	3,705	6,732
Iowa	(7,460)	(4,675)	(251)	3,705	6,682
Kansas	(7,460)	(4,675)	(251)	3,705	6,702
Kentucky	(7,460)	(4,675)	(251)	3,705	6,609
Louisiana	(7,460)	(4,675)	(251)	3,705	6,495
Maine	(7,460)	(4,675)	(251)	3,705	6,657
Maryland	(7,460)	(4,675)	(251)	3,705	6,093
Massachusetts	(7,460)	(4,675)	(251)	3,705	6,513
Michigan	(7,460)	(4,675)	(251)	3,705	6,691
Minnesota	(7,460)	(4,675)	(251)	3,705	6,649
Mississippi	(7,460)	(4,675)	(251)	3,705	6,452
Missouri	(7,460)	(4,675)	(251)	3,705	6,695
Montana	(7,460)	(4,675)	(251)	3,705	6,678
Nebraska	(7,460)	(4,675)	(251)	3,705	6,700
New Jersey	(7,460)	(4,675)	(251)	3,705	6,418
New Mexico	(7,460)	(4,675)	(251)	3,705	6,525
New York	(7,460)	(4,675)	(251)	3,705	6,383
North Carolina	(7,460)	(4,675)	(251)	3,705	6,402
North Dakota	(7,460)	(4,675)	(251)	3,705	6,803
Ohio	(7,460)	(4,675)	(251)	3,705	6,615
Oklahoma	(7,460)	(4,675)	(251)	3,705	6,414
Oregon	(7,460)	(4,675)	(251)	3,705	6,253
Pennsylvania	(7,460)	(4,675)	(251)	3,705	6,555
Rhode Island	(7,460)	(4,675)	(251)	3,705	6,784
South Carolina	(7,460)	(4,675)	(251)	3,705	6,511
Utah	(7,460)	(4,675)	(251)	3,705	6,169
Vermont	(7,460)	(4,675)	(251)	3,705	6,790
Virginia	(7,460)	(4,675)	(251)	3,705	6,297
West Virginia	(7,460)	(4,675)	(251)	3,705	6,705
Wisconsin	(7,460)	(4,675)	(251)	3,705	6,678
42 State Average*	(\$7,460)	(\$4,675)	(\$251)	\$3,705	\$6,525
*Simple average					

Appendix D: Federal Income Tax and Payroll Tax Liabilities

Table 15 (contd): Tax Year 2014 Federal Income Tax Burdens for Married-Joint Filers

STATE	Income			
	\$150,000	\$250,000	\$500,000	\$1,000,000
Alabama	\$17,956	\$39,328	\$117,840	\$314,199
Arizona	17,854	39,156	117,671	307,688
Arkansas	17,751	38,279	118,432	299,628
California	16,773	37,575	118,395	285,014
Colorado	17,841	39,396	118,976	308,842
Connecticut	17,083	38,928	120,109	296,578
Delaware	17,727	39,091	119,614	304,064
District of Columbia	17,247	37,853	118,615	290,251
Georgia	17,389	38,133	118,131	300,099
Hawaii	16,752	37,570	118,502	291,080
Idaho	17,281	37,641	118,176	300,142
Illinois	17,235	38,912	120,126	306,300
Indiana	18,298	39,708	119,784	312,695
Iowa	18,014	39,064	120,133	306,884
Kansas	18,134	39,369	119,278	308,597
Kentucky	17,854	38,596	119,660	304,315
Louisiana	17,942	39,993	119,201	314,501
Maine	17,671	39,144	120,401	300,053
Maryland	16,531	37,975	119,006	295,354
Massachusetts	17,549	39,090	120,360	303,501
Michigan	18,082	39,566	120,113	311,974
Minnesota	17,743	38,720	119,808	293,438
Mississippi	17,645	38,848	117,990	309,226
Missouri	18,107	39,165	119,498	303,537
Montana	17,942	38,863	119,622	299,570
Nebraska	17,890	38,946	120,030	299,952
New Jersey	17,030	39,083	120,489	301,208
New Mexico	17,728	39,137	118,541	309,269
New York	16,637	38,885	120,002	290,390
North Carolina	17,357	38,368	119,162	305,155
North Dakota	18,543	41,261	120,774	318,613
Ohio	17,681	39,210	120,485	302,219
Oklahoma	17,497	37,992	116,524	298,267
Oregon	16,746	38,373	119,374	288,736
Pennsylvania	17,776	39,249	120,245	311,661
Rhode Island	18,068	39,104	120,454	305,197
South Carolina	17,544	37,916	118,264	302,078
Utah	16,766	36,881	115,926	301,752
Vermont	17,906	39,059	120,094	296,681
Virginia	17,137	38,177	119,019	306,216
West Virginia	18,125	39,525	120,650	308,806
Wisconsin	17,838	39,234	120,606	300,291
42 State Average*	\$17,587	\$38,818	\$119,288	\$302,715
*Simple average.				

Tax Year 2014 Individual Income Tax Burdens

Table 16: Tax Year 2014 Federal Income Tax Burdens for Single Filers

STATE	Income							
	\$10,000	\$20,000	\$35,000	\$50,000	\$75,000	\$100,000	\$150,000	\$250,000
Alabama	(\$397)	\$946	\$3,094	\$5,339	\$10,489	\$15,541	\$26,738	\$47,438
Arizona	(397)	946	3,094	5,339	10,427	15,409	26,398	46,943
Arkansas	(397)	946	3,094	5,339	10,261	15,182	25,934	45,992
California	(397)	946	3,094	5,339	9,787	14,502	24,569	45,727
Colorado	(397)	946	3,094	5,339	10,344	15,329	26,302	47,330
Connecticut	(397)	946	3,094	5,339	10,019	14,901	25,304	46,996
Delaware	(397)	946	3,094	5,339	10,301	15,198	25,924	46,741
District of Columbia	(397)	946	3,094	5,339	9,990	14,837	25,206	45,988
Georgia	(397)	946	3,094	5,339	10,109	15,036	25,758	45,944
Hawaii	(397)	946	3,094	5,339	9,914	14,701	25,202	45,723
Idaho	(397)	946	3,094	5,339	9,987	14,857	25,418	45,789
Illinois	(397)	946	3,094	5,339	10,301	15,198	25,924	46,741
Indiana	(397)	946	3,094	5,339	10,528	15,575	26,664	47,769
Iowa	(397)	946	3,094	5,339	10,378	15,350	26,038	47,124
Kansas	(397)	946	3,094	5,339	10,405	15,445	26,377	47,555
Kentucky	(397)	946	3,094	5,339	10,313	15,211	25,924	46,685
Louisiana	(397)	946	3,094	5,339	10,288	15,416	26,531	48,026
Maine	(397)	946	3,094	5,339	10,119	14,985	25,439	47,200
Maryland	(397)	946	3,094	5,339	9,684	14,489	24,766	46,103
Massachusetts	(397)	946	3,094	5,339	10,128	15,082	25,745	47,149
Michigan	(397)	946	3,094	5,339	10,432	15,446	26,384	47,638
Minnesota	(397)	946	3,094	5,339	10,238	15,098	25,624	46,802
Mississippi	(397)	946	3,094	5,339	10,181	15,230	26,178	46,692
Missouri	(397)	946	3,094	5,339	10,419	15,413	26,271	46,946
Montana	(397)	946	3,094	5,339	10,287	15,238	25,949	46,724
Nebraska	(397)	946	3,094	5,339	10,241	15,192	25,831	47,014
New Jersey	(397)	946	3,094	5,339	9,903	14,808	25,035	47,143
New Mexico	(397)	946	3,094	5,339	10,272	15,271	26,180	46,996
New York	(397)	946	3,094	5,339	9,838	14,678	24,742	46,956
North Carolina	(397)	946	3,094	5,339	10,113	15,063	25,835	46,381
North Dakota	(397)	946	3,094	5,339	10,634	15,803	27,060	49,323
Ohio	(397)	946	3,094	5,339	10,402	15,288	25,869	47,261
Oklahoma	(397)	946	3,094	5,339	10,218	15,188	26,081	45,885
Oregon	(397)	946	3,094	5,339	9,852	14,615	24,790	46,476
Pennsylvania	(397)	946	3,094	5,339	10,325	15,337	26,188	47,495
Rhode Island	(397)	946	3,094	5,339	10,469	15,465	26,230	47,162
South Carolina	(397)	946	3,094	5,339	10,202	15,079	25,763	45,785
Utah	(397)	946	3,094	5,339	10,012	14,873	25,597	44,929
Vermont	(397)	946	3,094	5,339	10,369	15,239	25,683	47,119
Virginia	(397)	946	3,094	5,339	10,068	14,948	25,608	46,126
West Virginia	(397)	946	3,094	5,339	10,449	15,482	26,394	47,470
Wisconsin	(397)	946	3,094	5,339	10,266	15,219	25,847	47,284
42 State Average*	(\$397)	\$946	\$3,094	\$5,339	\$10,213	\$15,148	\$25,840	\$46,823

* Simple average.

Appendix D: Federal Income Tax and Payroll Tax Liabilities

Table 17: Tax Year 2014 Federal Income Tax Burdens for Head of Household Filers

STATE	Income							
	\$10,000	\$20,000	\$35,000	\$50,000	\$75,000	\$100,000	\$150,000	\$250,000
Alabama	(\$3,988)	(\$3,773)	\$285	\$2,995	\$6,129	\$12,825	\$22,036	\$44,899
Arizona	(3,988)	(3,773)	285	2,995	6,168	12,809	21,864	44,878
Arkansas	(3,988)	(3,773)	285	2,995	6,039	12,590	21,584	45,635
California	(3,988)	(3,773)	285	2,995	5,885	12,222	20,502	45,293
Colorado	(3,988)	(3,773)	285	2,995	6,111	12,718	21,804	45,960
Connecticut	(3,988)	(3,773)	285	2,995	6,080	12,466	21,092	46,932
Delaware	(3,988)	(3,773)	285	2,995	6,104	12,608	21,538	46,545
District of Columbia	(3,988)	(3,773)	285	2,995	5,845	12,335	21,003	45,629
Georgia	(3,988)	(3,773)	285	2,995	5,893	12,447	21,343	45,529
Hawaii	(3,988)	(3,773)	285	2,995	5,714	12,062	20,716	45,287
Idaho	(3,988)	(3,773)	285	2,995	5,885	12,373	21,172	45,372
Illinois	(3,988)	(3,773)	285	2,995	5,896	12,452	21,232	46,913
Indiana	(3,988)	(3,773)	285	2,995	6,363	13,047	22,304	46,647
Iowa	(3,988)	(3,773)	285	2,995	6,233	12,854	21,842	47,096
Kansas	(3,988)	(3,773)	285	2,995	6,254	12,946	22,164	46,297
Kentucky	(3,988)	(3,773)	285	2,995	6,223	12,726	21,761	46,529
Louisiana	(3,988)	(3,773)	285	2,995	5,791	12,635	21,813	46,201
Maine	(3,988)	(3,773)	285	2,995	6,223	12,689	21,509	47,194
Maryland	(3,988)	(3,773)	285	2,995	5,606	11,894	20,469	45,778
Massachusetts	(3,988)	(3,773)	285	2,995	6,071	12,626	21,490	47,128
Michigan	(3,988)	(3,773)	285	2,995	6,312	12,943	22,039	46,967
Minnesota	(3,988)	(3,773)	285	2,995	6,216	12,678	21,594	46,680
Mississippi	(3,988)	(3,773)	285	2,995	5,833	12,551	21,601	45,218
Missouri	(3,988)	(3,773)	285	2,995	6,280	12,906	21,984	46,471
Montana	(3,988)	(3,773)	285	2,995	6,157	12,735	21,710	46,580
Nebraska	(3,988)	(3,773)	285	2,995	6,272	12,850	21,795	46,955
New Jersey	(3,988)	(3,773)	285	2,995	5,969	12,578	21,053	47,120
New Mexico	(3,988)	(3,773)	285	2,995	6,044	12,676	21,690	45,655
New York	(3,988)	(3,773)	285	2,995	5,911	12,243	20,641	46,880
North Carolina	(3,988)	(3,773)	285	2,995	5,911	12,466	21,421	46,082
North Dakota	(3,988)	(3,773)	285	2,995	6,344	13,180	22,449	46,480
Ohio	(3,988)	(3,773)	285	2,995	6,340	12,809	21,645	47,273
Oklahoma	(3,988)	(3,773)	285	2,995	5,964	12,543	21,534	44,233
Oregon	(3,988)	(3,773)	285	2,995	5,819	12,174	20,743	46,259
Pennsylvania	(3,988)	(3,773)	285	2,995	6,183	12,806	21,816	47,025
Rhode Island	(3,988)	(3,773)	285	2,995	6,425	13,043	21,975	47,145
South Carolina	(3,988)	(3,773)	285	2,995	6,043	12,527	21,431	45,367
Utah	(3,988)	(3,773)	285	2,995	5,738	12,083	20,758	43,393
Vermont	(3,988)	(3,773)	285	2,995	6,476	12,950	21,746	47,090
Virginia	(3,988)	(3,773)	285	2,995	5,816	12,300	21,113	45,808
West Virginia	(3,988)	(3,773)	285	2,995	6,257	12,959	22,127	47,425
Wisconsin	(3,988)	(3,773)	285	2,995	6,233	12,794	21,728	47,302
42 State Average*	(\$3,988)	(\$3,773)	\$285	\$2,995	\$6,073	\$12,622	\$21,520	\$46,218

* Simple average.

Tax Year 2014 Individual Income Tax Burdens

Table 18: Tax Year 2014 Federal Income Tax Burdens for Senior Married-Joint Filers

STATE	Income						
	\$20,000	\$35,000	\$50,000	\$75,000	\$100,000	\$150,000	\$250,000
Alabama	\$0	\$0	\$230	\$4,995	\$9,361	\$18,763	\$43,925
Arizona	0	0	230	4,995	9,357	18,654	43,706
Arkansas	0	0	230	4,995	9,729	19,036	43,015
California	0	0	230	4,995	9,254	17,926	41,409
Colorado	0	0	230	4,995	9,583	18,860	43,783
Connecticut	0	0	230	4,995	9,621	18,069	41,913
Delaware	0	0	230	4,995	9,774	19,022	43,636
District of Columbia	0	0	230	4,995	9,564	18,458	41,831
Georgia	0	0	230	4,995	9,653	19,427	44,782
Hawaii	0	0	230	4,995	9,120	17,876	42,299
Idaho	0	0	230	4,995	9,382	18,217	42,100
Illinois	0	0	230	4,995	9,728	18,396	42,548
Indiana	0	0	230	4,995	9,715	19,135	44,022
Iowa	0	0	230	4,995	10,077	19,453	43,676
Kansas	0	0	230	4,995	9,801	19,556	45,195
Kentucky	0	0	230	4,995	9,922	19,312	43,333
Louisiana	0	0	230	4,995	9,409	18,981	44,602
Maine	0	0	230	4,995	9,922	18,677	42,343
Maryland	0	0	230	4,995	9,168	17,610	41,292
Massachusetts	0	0	230	4,995	9,577	18,380	42,866
Michigan	0	0	230	4,995	9,882	19,068	43,735
Minnesota	0	0	230	4,995	9,459	18,251	41,908
Mississippi	0	0	230	4,995	9,358	18,802	43,500
Missouri	0	0	230	4,995	9,794	18,568	42,893
Montana	0	0	230	4,995	9,568	18,593	42,770
Nebraska	0	0	230	4,995	9,609	18,484	42,442
New Jersey	0	0	230	4,995	9,590	18,299	42,430
New Mexico	0	0	230	4,995	9,212	18,255	43,134
New York	0	0	230	4,995	9,815	18,113	41,275
North Carolina	0	0	230	4,995	9,383	18,350	42,836
North Dakota	0	0	230	4,995	9,532	19,031	45,161
Ohio	0	0	230	4,995	9,883	18,862	42,792
Oklahoma	0	0	230	4,995	9,455	18,629	42,772
Oregon	0	0	230	4,995	9,510	18,064	41,586
Pennsylvania	0	0	230	4,995	9,830	18,837	43,452
Rhode Island	0	0	230	4,995	9,695	18,617	42,384
South Carolina	0	0	230	4,995	9,719	18,967	43,012
Utah	0	0	230	4,995	8,777	17,333	41,445
Vermont	0	0	230	4,995	9,756	18,450	42,082
Virginia	0	0	230	4,995	9,518	18,136	42,652
West Virginia	0	0	230	4,995	9,637	18,952	43,614
Wisconsin	0	0	230	4,995	9,862	18,785	42,906
42 State Average*	\$0	\$0	\$230	\$4,995	\$9,585	\$18,601	\$42,930
* Simple average.							

Appendix D: Federal Income Tax and Payroll Tax Liabilities

Table 19: Tax Year 2014 Federal Income Tax Burdens for Senior Single Filers

STATE	Income					
	\$20,000	\$35,000	\$50,000	\$75,000	\$100,000	\$150,000
Alabama	\$0	\$711	\$4,208	\$10,443	\$14,252	\$22,329
Arizona	0	711	4,208	10,416	14,158	22,151
Arkansas	0	711	4,208	10,458	14,352	22,338
California	0	711	4,208	9,980	13,537	21,015
Colorado	0	711	4,208	10,448	14,266	22,370
Connecticut	0	711	4,208	10,015	13,939	22,050
Delaware	0	711	4,208	10,540	14,428	22,453
District of Columbia	0	711	4,208	10,166	14,044	21,831
Georgia	0	711	4,208	10,721	14,745	23,002
Hawaii	0	711	4,208	10,053	13,613	21,146
Idaho	0	711	4,208	10,104	13,888	21,691
Illinois	0	711	4,208	10,221	14,241	22,558
Indiana	0	711	4,208	10,514	14,578	22,885
Iowa	0	711	4,208	10,587	14,799	23,129
Kansas	0	711	4,208	10,695	14,854	23,587
Kentucky	0	711	4,208	10,721	14,881	23,231
Louisiana	0	711	4,208	10,377	14,293	22,470
Maine	0	711	4,208	10,207	14,291	22,380
Maryland	0	711	4,208	9,811	13,522	21,165
Massachusetts	0	711	4,208	10,099	14,097	22,319
Michigan	0	711	4,208	10,721	14,778	23,126
Minnesota	0	711	4,208	10,065	13,969	21,939
Mississippi	0	711	4,208	10,427	14,280	22,399
Missouri	0	711	4,208	10,462	14,347	22,265
Montana	0	711	4,208	10,184	14,110	22,152
Nebraska	0	711	4,208	10,044	14,099	22,261
New Jersey	0	711	4,208	10,078	14,021	22,134
New Mexico	0	711	4,208	10,102	13,902	21,913
New York	0	711	4,208	10,117	14,149	22,269
North Carolina	0	711	4,208	10,152	14,044	22,070
North Dakota	0	711	4,208	10,459	14,422	22,777
Ohio	0	711	4,208	10,548	14,612	22,835
Oklahoma	0	711	4,208	10,367	14,142	22,124
Oregon	0	711	4,208	10,071	13,958	21,733
Pennsylvania	0	711	4,208	10,432	14,538	22,971
Rhode Island	0	711	4,208	10,261	14,309	22,615
South Carolina	0	711	4,208	10,549	14,377	22,282
Utah	0	711	4,208	9,856	13,304	20,855
Vermont	0	711	4,208	10,156	14,188	22,403
Virginia	0	711	4,208	10,193	13,868	21,800
West Virginia	0	711	4,208	10,405	14,428	22,595
Wisconsin	0	711	4,208	10,304	14,474	22,761
42 State Average*	\$0	\$711	\$4,208	\$10,298	\$14,217	\$22,295
* Simple average.						

Tax Year 2014 Individual Income Tax Burdens

Note: Table 20 provides information on FICA (Social Security and Medicare) payroll taxes for each filing type and gross income level used in the study. Since payroll taxes are based entirely on gross income, they do not vary from state to state. Given that so few senior filers have income subject to the payroll taxes, we do not include information on those burdens in this table.

Table 20: Tax Year 2014 Payroll Tax Burdens by Filing Type and Gross Income

FAGI	Filing Type		
	Single	Married-Joint	Head of Household
\$10,000	\$1,427	-	\$1,386
\$20,000	2,954	2,823	2,952
\$35,000	5,149	5,081	5,200
\$50,000	7,268	6,992	7,250
\$75,000	10,748	10,819	10,789
\$100,000	13,982	14,099	14,226
\$150,000	18,443	21,153	18,184
\$250,000	20,334	28,448	21,058
\$500,000	-	37,548	-
\$1,000,000	-	56,402	-

Appendix E: Tax Rates and Income Brackets in 2013, 2014 and 2016

VII. Appendix E: Tax Rates and Income Brackets in 2013, 2014 and 2016

As mentioned elsewhere in this report, changes in a state's tax burden from our tax year 2013 study may be due in part to structural changes in a state's income tax. The tables in this appendix detail changes to rates and brackets between tax years 2013 and 2014.

We are also including in this appendix changes in rates and brackets between tax years 2014 and 2016, the most recent tax year. The following summarizes those changes (note that a state may be listed more than once):

Table 21: Summary of State Individual Income Tax Changes Between Tax Years 2014 and 2016

	AR	CT	DC	HI	IL	IN	KS	ME	MA	NC	ND	OH	OK
Reduced top rate only	X												
Reduced some rates								X					
Reduced all rates (progressive rates)							X				X		
Reduced all rates (flat rate)					X	X			X	X			
Increased top rate only													
Increased some rates		X											
Increased all rates													
Added new top tier(s)		X											
Added intermediate bracket(s)			X										
Eliminated top tier(s)				X									X
Eliminated intermediate bracket(s)													
Eliminated bottom bracket													
Converted to flat rate system													
Reduced size of brackets													
Increased size of brackets													
Reduced threshold for top rate													
Increased threshold for top rate			X										

We believe this information is timely and provides a sense of how the rankings in this report might move in the future.

The table does not provide bracket changes when those changes are purely the result of automatic indexing of brackets to a measure of inflation.

One final note – different states will have varying definitions of “taxable income”. Readers who wish to compare tax brackets and rates between states should use caution to ensure that those states have similar definitions of “taxable income”.

Table 22: Tax Year 2013, 2014, and 2016 Tax Rates and Income Brackets, Individual Income Tax, Married-Joint Filers, Various States

ARKANSAS – Married Joint Filers							
TAX YEAR 2013		TAX YEAR 2014		TAX YEAR 2016			
Income Range	Tax Rate	Income Range	Tax Rate	Net income ≤ \$75,000		Net Income > \$75,000	
				Income Range	Tax Rate	Income Range	Tax Rate
First \$4,299	1.00%	First \$4,299	0.90%	First \$4,299	0.90%	First \$4,299	0.90%
Next \$4,100	2.50%	Next \$4,100	2.50%	Next \$4,100	2.50%	Next \$4,100	2.50%
Next \$4,100	3.50%	Next \$4,200	3.50%	Next \$4,200	3.50%	Next \$4,200	3.50%
Next \$8,300	4.50%	Next \$8,400	4.50%	Next \$8,400	4.50%	Next \$8,400	4.50%
Next \$13,900	6.00%	Next \$14,100	6.00%	Next \$14,100	5.00%	Next \$14,100	6.00%
Over \$34,599	7.00%	Over \$35,099	7.00%	Over \$35,099	6.00%	Over \$35,099	6.90%

Tax Year 2014 Individual Income Tax Burdens

CONNECTICUT – Married Joint Filers					
TAX YEAR 2013		TAX YEAR 2014		TAX YEAR 2016	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$20,000	3.00%	First \$20,000	3.00%	First \$20,000	3.00%
Next \$80,000	5.00%	Next \$80,000	5.00%	Next \$80,000	5.00%
Next \$100,000	5.50%	Next \$100,000	5.50%	Next \$100,000	5.50%
Next \$200,000	6.00%	Next \$200,000	6.00%	Next \$200,000	6.00%
Next \$100,000	6.50%	Next \$100,000	6.50%	Next \$100,000	6.50%
Over \$500,000	6.70%	Over \$500,000	6.70%	Next \$500,000	6.90%
				Over \$1,000,000	6.99%

DISTRICT OF COLUMBIA – Married Joint Filers					
TAX YEAR 2013		TAX YEAR 2014		TAX YEAR 2016	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$10,000	4.00%	First \$10,000	4.00%	First \$10,000	4.00%
Next \$30,000	6.00%	Next \$30,000	6.00%	Next \$30,000	6.00%
Next \$310,000	8.50%	Next \$310,000	8.50%	Next \$20,000	6.50%
Over \$350,000	8.95%	Over \$350,000	8.95%	Next \$290,000	8.50%
				Next \$650,000	8.75%
				Over \$1,000,000	8.95%

HAWAII – Married Joint Filers					
TAX YEAR 2013		TAX YEAR 2014		TAX YEAR 2016	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$4,800	1.40%	First \$4,800	1.40%	First \$4,800	1.40%
Next \$4,800	3.20%	Next \$4,800	3.20%	Next \$4,800	3.20%
Next \$9,600	5.50%	Next \$9,600	5.50%	Next \$9,600	5.50%
Next \$9,600	6.40%	Next \$9,600	6.40%	Next \$9,600	6.40%
Next \$9,600	6.80%	Next \$9,600	6.80%	Next \$9,600	6.80%
Next \$9,600	7.20%	Next \$9,600	7.20%	Next \$9,600	7.20%
Next \$24,000	7.60%	Next \$24,000	7.60%	Next \$24,000	7.60%
Next \$24,000	7.90%	Next \$24,000	7.90%	Next \$24,000	7.90%
Next \$204,000	8.25%	Next \$204,000	8.25%	Over \$96,000	8.25%
Next \$50,000	9.00%	Next \$50,000	9.00%		
Next \$50,000	10.00%	Next \$50,000	10.00%		
Over \$400,000	11.00%	Over \$400,000	11.00%		

ILLINOIS – Married Joint Filers					
TAX YEAR 2013		TAX YEAR 2014		TAX YEAR 2016	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
Flat Rate	5.00%	Flat Rate	5.00%	Flat Rate	3.75%

INDIANA – Married Joint Filers					
TAX YEAR 2013		TAX YEAR 2014		TAX YEAR 2016	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
Flat Rate	3.40%	Flat Rate	3.40%	Flat Rate	3.30%

Appendix E: Tax Rates and Income Brackets in 2013, 2014 and 2016

KANSAS – Married Joint Filers					
TAX YEAR 2013		TAX YEAR 2014		TAX YEAR 2016	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$30,000	3.00%	First \$30,000	3.00%	First \$30,000*	2.70%
Over \$30,000	4.90%	Over \$30,000	4.90%	Over \$30,000	4.60%
				*Filers with taxable income of \$12,500 or less have tax liability of zero.	

MAINE – Married Joint Filers					
TAX YEAR 2013		TAX YEAR 2014		TAX YEAR 2016	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$10,449	EXEMPT	First \$10,449	EXEMPT	First \$42,099	5.80%
Next \$31,400	6.50%	Next \$31,400	6.50%	Next \$32,900	6.75%
Over \$41,849	7.95%	Over \$41,849	7.95%	Over \$74,999	7.15%

MASSACHUSETTS – Married Joint Filers					
TAX YEAR 2013		TAX YEAR 2014		TAX YEAR 2016	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
Flat Rate – Part B Income	5.25%	Flat Rate – Part B Income	5.20%	Flat Rate – Part B Income	5.10%

NEBRASKA – Married Joint Filers					
TAX YEAR 2013		TAX YEAR 2014		TAX YEAR 2016	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$4,800	2.46%	First \$6,000	2.46%	First \$6,120	2.46%
Next \$30,200	3.51%	Next \$30,000	3.51%	Next \$30,610	3.51%
Next \$19,000	5.01%	Next \$22,000	5.01%	Next \$22,450	5.01%
Over \$54,000	6.84%	Over \$58,000	6.84%	Over \$59,180	6.84%

NORTH CAROLINA – Married Joint Filers					
TAX YEAR 2013		TAX YEAR 2014		TAX YEAR 2016	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$21,250	6.00%	Flat Rate	5.80%	Flat Rate	5.75%
Next \$78,750	7.00%				
Over \$100,000	7.75%				

NORTH DAKOTA – Married Joint Filers					
TAX YEAR 2013		TAX YEAR 2014		TAX YEAR 2016	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$60,650	1.22%	First \$61,700	1.22%	First \$62,900	1.10%
Next \$85,750	2.27%	Next \$87,150	2.27%	Next \$89,000	2.04%
Next \$76,650	2.52%	Next \$78,000	2.52%	Next \$79,550	2.27%
Next \$175,300	2.93%	Next \$178,250	2.93%	Next \$181,900	2.64%
Over \$398,350	3.22%	Over \$405,100	3.22%	Over \$413,350	2.90%

Tax Year 2014 Individual Income Tax Burdens

OHIO – Married Joint Filers					
TAX YEAR 2013		TAX YEAR 2014		TAX YEAR 2016	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$5,200	0.537%	First \$5,200	0.528%	First \$5,250	0.495%
Next \$5,200	1.074%	Next \$5,200	1.057%	Next \$5,250	0.990%
Next \$5,250	2.148%	Next \$5,250	2.113%	Next \$5,300	1.980%
Next \$5,250	2.686%	Next \$5,250	2.642%	Next \$5,300	2.476%
Next \$20,800	3.222%	Next \$20,800	3.169%	Next \$21,000	2.969%
Next \$41,850	3.760%	Next \$41,850	3.698%	Next \$42,100	3.465%
Next \$20,900	4.296%	Next \$20,900	4.226%	Next \$21,100	3.960%
Next \$104,250	4.988%	Next \$104,250	4.906%	Next \$105,300	4.597%
Over \$208,500	5.421%	Over \$208,500	5.333%	Over \$210,600	4.997%

OKLAHOMA – Married Joint Filers					
TAX YEAR 2013		TAX YEAR 2014		TAX YEAR 2016	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$2,000	0.50%	First \$2,000	0.50%	First \$2,000	0.50%
Next \$3,000	1.00%	Next \$3,000	1.00%	Next \$3,000	1.00%
Next \$2,500	2.00%	Next \$2,500	2.00%	Next \$2,500	2.00%
Next \$2,300	3.00%	Next \$2,300	3.00%	Next \$2,300	3.00%
Next \$2,400	4.00%	Next \$2,400	4.00%	Next \$2,400	4.00%
Next \$2,800	5.00%	Next \$2,800	5.00%	Over \$12,200	5.00%
Over \$15,000	5.25%	Over \$15,000	5.25%		

WISCONSIN – Married Joint Filers					
TAX YEAR 2013		TAX YEAR 2014		TAX YEAR 2016	
Income Range	Tax Rate	Income Range	Tax Rate	Income Range	Tax Rate
First \$14,330	4.40%	First \$14,540	4.00%	First \$14,820	4.00%
Next \$14,320	5.84%	Next \$14,550	5.84%	Next \$14,820	5.84%
Next \$286,810	6.27%	Next \$291,160	6.27%	Next \$296,690	6.27%
Over \$315,460	7.65%	Over \$320,250	7.65%	Over \$326,330	7.65%

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