

## Appendix A: Who Pays Summary

Total State and Local Taxes as a Share of Family Income for Non-Elderly Taxpayers in All 50 States and DC

State	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Next 15%	Next 4%	Top 1%
Alabama	10.0%	10.2%	9.5%	8.1%	6.6%	4.9%	3.8%
Alaska	7.0%	5.1%	4.5%	3.3%	3.1%	2.4%	2.5%
Arizona	12.5%	11.2%	9.2%	8.2%	6.9%	5.8%	4.6%
Arkansas	11.9%	12.0%	11.4%	9.8%	8.8%	7.0%	5.6%
California	10.5%	9.0%	8.2%	7.7%	7.4%	8.7%	8.7%
Colorado	8.2%	8.5%	8.1%	7.6%	6.4%	5.7%	4.6%
Connecticut	10.5%	8.9%	10.7%	10.5%	9.2%	7.6%	5.3%
Delaware	5.5%	5.3%	5.3%	5.2%	5.3%	5.0%	4.8%
DC	5.6%	8.9%	10.3%	8.9%	8.2%	7.4%	6.4%
Florida	12.9%	9.6%	8.5%	6.9%	5.5%	4.0%	1.9%
Georgia	10.4%	10.2%	9.4%	9.2%	7.9%	7.1%	5.0%
Hawaii	13.4%	12.2%	11.4%	10.0%	8.3%	7.3%	7.0%
Idaho	8.5%	8.5%	7.6%	8.2%	7.5%	6.6%	6.4%
Illinois	13.2%	11.8%	10.8%	10.1%	8.7%	7.4%	4.6%
Indiana	12.0%	11.1%	10.8%	9.9%	8.3%	6.7%	5.2%
Iowa	10.4%	10.2%	9.7%	9.5%	8.4%	7.0%	6.0%
Kansas	11.1%	9.3%	9.5%	8.9%	7.7%	6.0%	3.6%
Kentucky	9.0%	10.6%	10.8%	9.9%	8.9%	7.4%	6.0%
Louisiana	10.0%	10.0%	9.5%	8.6%	6.9%	5.4%	4.2%
Maine	9.4%	9.2%	9.4%	9.2%	9.0%	8.0%	7.5%
Maryland	9.7%	9.5%	10.3%	9.7%	8.5%	8.8%	6.7%
Massachusetts	10.4%	9.8%	9.3%	8.7%	7.4%	7.1%	4.9%
Michigan	9.2%	9.4%	9.2%	9.0%	7.7%	6.8%	5.1%
Minnesota	8.8%	9.7%	9.6%	9.7%	8.5%	8.4%	7.5%
Mississippi	10.4%	10.8%	10.6%	9.2%	7.6%	5.8%	5.3%
Missouri	9.5%	9.4%	9.0%	8.7%	7.6%	6.8%	5.5%

Note: Table shows total state and local taxes paid as a share of 2012 income, post-federal offset.

## Appendix A: Who Pays Summary

Total State and Local Taxes as a Share of Family Income for Non-Elderly Taxpayers in All 50 States and DC

continued

State	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Next 15%	Next 4%	Top 1%
Montana	6.1%	6.1%	6.4%	6.1%	5.8%	5.2%	4.7%
Nebraska	10.9%	9.9%	10.3%	9.3%	8.1%	7.6%	6.3%
Nevada	8.4%	6.9%	6.6%	5.8%	4.8%	3.4%	1.4%
New Hampshire	8.3%	7.4%	6.6%	6.2%	5.1%	4.1%	2.6%
New Jersey	10.7%	9.2%	9.1%	9.0%	8.2%	8.9%	7.1%
New Mexico	10.9%	10.3%	9.9%	9.3%	8.0%	6.3%	4.8%
New York	10.4%	11.0%	12.0%	11.4%	10.9%	10.8%	8.1%
North Carolina	9.2%	9.1%	9.2%	8.8%	7.8%	6.8%	5.3%
North Dakota	9.3%	8.2%	7.5%	6.6%	5.3%	4.2%	3.0%
Ohio	11.7%	10.6%	10.3%	9.6%	8.8%	7.2%	5.5%
Oklahoma	10.5%	9.9%	9.4%	8.6%	7.5%	5.6%	4.3%
Oregon	8.1%	7.3%	7.6%	7.8%	7.2%	7.4%	6.5%
Pennsylvania	12.0%	10.8%	10.3%	9.3%	8.2%	6.8%	4.2%
Rhode Island	12.5%	9.7%	10.5%	9.5%	8.5%	8.6%	6.3%
South Carolina	7.5%	6.9%	7.6%	7.6%	7.2%	5.8%	4.5%
South Dakota	11.3%	9.1%	7.7%	6.9%	5.5%	3.8%	1.8%
Tennessee	10.9%	9.7%	8.6%	6.8%	5.5%	4.1%	3.0%
Texas	12.5%	10.4%	8.7%	7.4%	6.1%	4.7%	2.9%
Utah	8.6%	8.5%	8.5%	8.0%	7.2%	6.3%	4.8%
Vermont	8.9%	9.5%	10.5%	9.4%	8.7%	8.3%	7.7%
Virginia	8.9%	8.4%	8.4%	8.1%	7.0%	6.8%	5.1%
Washington	16.8%	11.7%	10.1%	8.5%	6.6%	4.6%	2.4%
West Virginia	8.7%	8.6%	9.0%	8.6%	8.2%	6.6%	6.5%
Wisconsin	8.9%	10.0%	10.2%	10.2%	9.2%	7.8%	6.2%
Wyoming	8.2%	6.9%	5.9%	4.7%	4.0%	2.7%	1.2%
<b>All States</b>	<b>10.9%</b>	<b>9.9%</b>	<b>9.4%</b>	<b>8.7%</b>	<b>7.7%</b>	<b>7.0%</b>	<b>5.4%</b>

Note: Table shows total state and local taxes paid as a share of 2012 income, post-federal offset.