

## Appendix D: Alternative *Who Pays?* Results

Alternative Total State and Local Taxes as a Share of Family Income for Non-Elderly Taxpayers in Select States

State	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Next 15%	Next 4%	Top 1%
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**California**                      **10.4%**                      **8.9%**                      **8.1%**                      **7.6%**                      **7.4%**                      **8.6%**                      **7.8%**

Figures above show permanent California tax law after expiration of temporary personal income and sales tax increases at 2012 income levels. Data represent total state and local taxes as a share of income, post- federal offset. Appendix A and Page 37 show results for temporary California law enacted in 2012.

**Colorado**                      **7.5%**                      **8.4%**                      **8.0%**                      **7.6%**                      **6.4%**                      **5.7%**                      **4.6%**

Figures above show Colorado law under the assumption that current “triggers” in the law are eventually reached, thus creating a Child Tax Credit (CTC) and 10 percent refundable Earned Income Tax Credit (EITC) (Figures at 2012 income levels). Data represent total state and local taxes as a share of income, post- federal offset. Appendix A and Page 39 show permanent law in Colorado enacted through December 31, 2014.

**District of Columbia**                      **5.3%**                      **8.5%**                      **9.9%**                      **8.6%**                      **8.1%**                      **7.3%**                      **6.4%**

Figures above show DC law under the assumption that current “triggers” in the law are eventually reached, causing various reductions in personal income tax and business tax rates, as well as increases in the personal exemption and standard deduction (using 2012 income levels). Data represent total state and local taxes as a share of income, post- federal offset. Appendix A and Page 45 show permanent law in DC enacted through December 31, 2014.

**Hawaii**                      **13.4%**                      **12.2%**                      **11.4%**                      **10.0%**                      **8.3%**                      **7.3%**                      **7.5%**

Figures above include the impact of three temporary personal income tax brackets (levied at rates of 9, 10, and 11 percent), as well as a temporary cap on itemized deductions for high-income taxpayers at 2012 income levels. These provisions are scheduled to expire on January 1, 2016. Data represent total state and local taxes as a share of income, post- federal offset. Appendix A and Page 51 show permanent law in Hawaii starting next year.

**Missouri**                      **9.5%**                      **9.3%**                      **8.9%**                      **8.5%**                      **7.5%**                      **6.5%**                      **5.3%**

Figures above show the fully phased in impact of 2014 Legislation (SB 509) which includes two personal income tax cuts dependent on meeting revenue growth targets: a reduction in the top income rate from 6 to 5.5 percent and a 25 percent exclusion for business income at 2012 income levels. Data represent total state and local taxes as a share of income, post- federal offset. Appendix A and Page 79 show permanent law in Missouri enacted through December 31, 2014.

**New York**                      **10.6%**                      **11.2%**                      **12.3%**                      **11.7%**                      **11.2%**                      **11.3%**                      **8.3%**

Figures above show permanent law in New York after temporary personal income and property tax provisions expire using 2012 income levels. Data represent total state and local taxes as a share of income, post- federal offset. Appendix A and Page 93 show temporary law in place in New York through 2017 and 2018 (temporary provisions that expire in 2016 are not included).

**Oklahoma**                      **10.5%**                      **9.9%**                      **9.3%**                      **8.4%**                      **7.3%**                      **5.5%**                      **4.1%**

Figures above show Oklahoma law under the assumption that current “triggers” in the law are eventually reached, thus reducing the top personal income tax rate from 5.25 to 4.85 percent at 2012 income levels. Data represent total state and local taxes as a share of income, post- federal offset. Appendix A and Page 101 show permanent law in Oklahoma enacted through December 31, 2014.