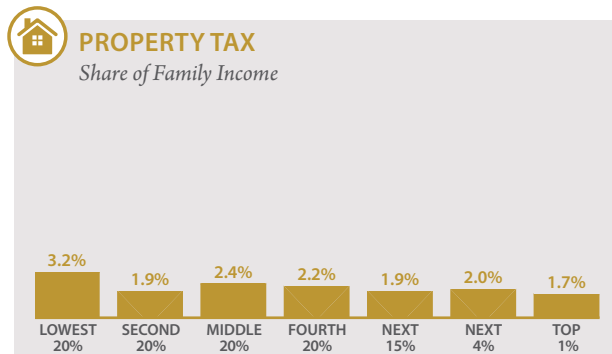
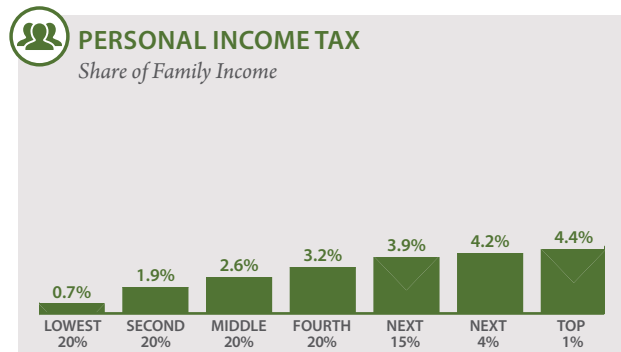
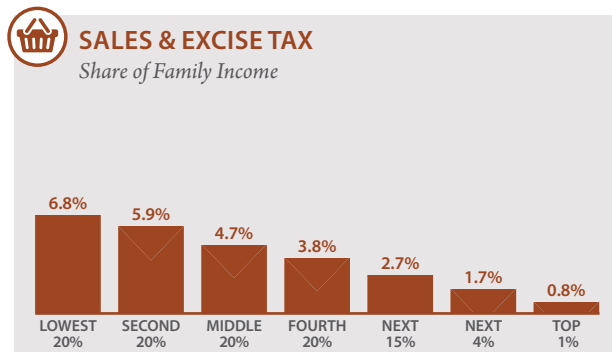
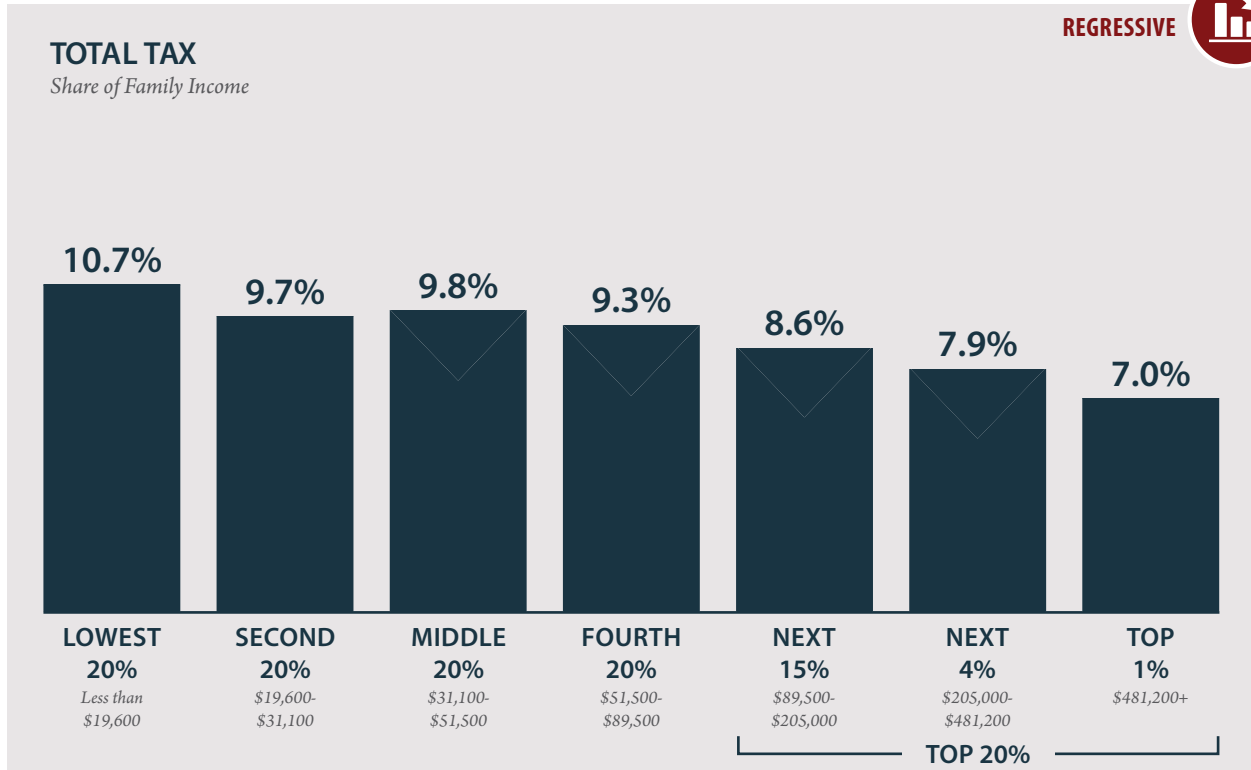


GEORGIA

STATE AND LOCAL TAX SHARES OF FAMILY INCOME for non-elderly taxpayers







NOTE:

Figures show permanent law in Georgia enacted through September 10, 2018 at 2015 income levels. This includes a top income tax rate cut to 5.75% but not the cut to 5.5% that is dependent on a revenue trigger, nor the eventual scheduled expiration of the 2018 changes that are scheduled to sunset in 2025. Top figure represents total state and local taxes as a share of income. The 6th edition of Who Pays does not include the impact of the federal deduction for state and local taxes (SALT) because policy changes in the 2017 federal Tax Cuts and Jobs Act temporarily limited the extent to which the SALT deduction functions as a generalized offset of state and local taxes.

GEORGIA State and Local Taxes (cont.)

TOTAL TAX

Share of Family Income

INCOME GROUP	TOP 20%						
	LOWEST 20%	SECOND 20%	MIDDLE 20%	FOURTH 20%	NEXT 15%	NEXT 4%	TOP 1%
INCOME RANGE	Less than \$19,600	\$19,600 to \$31,100	\$31,100 to \$51,500	\$51,500 to \$89,500	\$89,500 to \$205,000	\$205,000 to \$481,200	over \$481,200
AVERAGE INCOME IN GROUP	\$12,700	\$24,900	\$41,200	\$67,300	\$131,700	\$302,300	\$1,161,100
 SALES & EXCISE TAXES	6.8%	5.9%	4.7%	3.8%	2.7%	1.7%	0.8%
General Sales—Individuals	3.5%	3.1%	2.6%	2.2%	1.6%	1.0%	0.5%
Other Sales & Excise—Ind.	1.1%	0.9%	0.7%	0.5%	0.3%	0.2%	0.1%
Sales & Excise on Business	2.2%	1.9%	1.5%	1.1%	0.8%	0.5%	0.3%
 PROPERTY TAXES	3.2%	1.9%	2.4%	2.2%	1.9%	2.0%	1.7%
Home, Rent, Car—Individuals	3.1%	1.8%	2.4%	2.1%	1.8%	1.6%	0.5%
Other Property Taxes	0.1%	0.1%	0.0%	0.1%	0.1%	0.4%	1.2%
 INCOME TAXES	0.7%	2.0%	2.7%	3.2%	3.9%	4.3%	4.6%
Personal Income Tax	0.7%	1.9%	2.6%	3.2%	3.9%	4.2%	4.4%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
 TOTAL TAXES	10.7%	9.7%	9.8%	9.3%	8.6%	7.9%	7.0%

Individual figures may not sum to totals due to rounding.

ITEP TAX INEQUALITY INDEX

According to ITEP's Tax Inequality Index, which measures the impact of each state's tax system on income inequality, **Georgia has the 27th most unfair state and local tax system** in the country. Incomes are more unequal in Georgia after state and local taxes are collected than before. (See Appendix B for state-by-state rankings and the methodology section for additional detail on the index.)

TAX FEATURES DRIVING THE DATA IN GEORGIA



PROGRESSIVE TAX CODE FEATURES

- Graduated personal income tax structure; however, top rate kicks in at \$7,000 (single filers) so virtually flat
- State sales tax base excludes groceries



REGRESSIVE TAX CODE FEATURES

- Personal income tax rate cannot exceed 6%
- Provides an income tax deduction for state income taxes paid
- Fails to provide refundable income tax credits to offset sales, excise, and property taxes
- Local sales tax bases include groceries
- Fails to use combined reporting as part of its corporate income tax
- Does not levy a tax on estates or inheritances