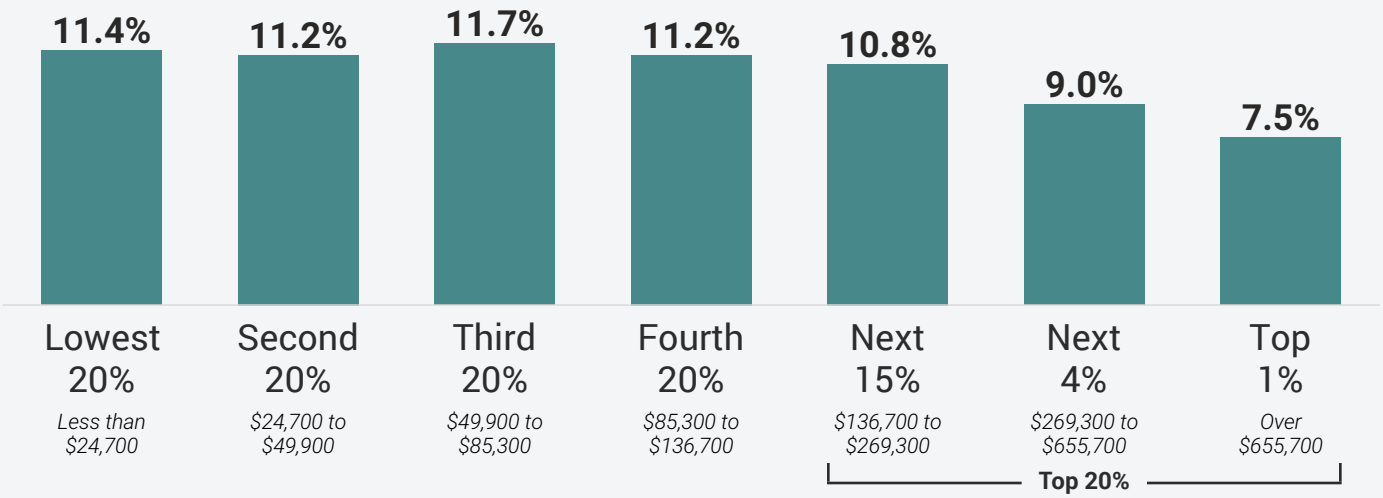
# Kansas

## State and local tax shares of family income

### Total Taxes

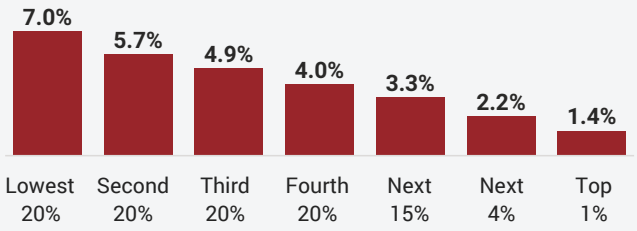
*Share of family income*

REGRESSIVE



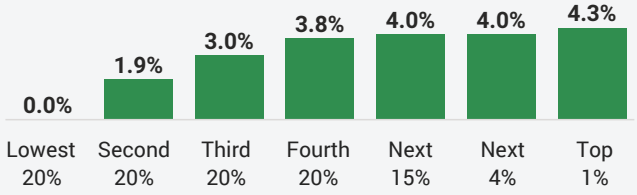

### Sales & Excise Taxes

*Share of family income*



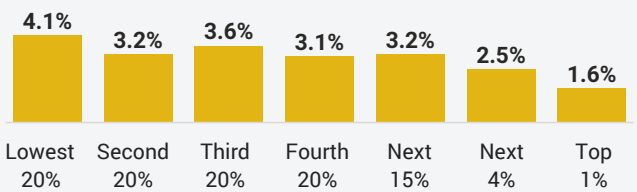

### Personal Income Taxes

*Share of family income*




### Property Taxes

*Share of family income*




*Note: All figures and charts show 2024 tax law in Kansas, presented at 2023 income levels. Senior taxpayers are excluded for reasons detailed in the methodology. Our analysis includes nearly all (99.9 percent) state and local tax revenue collected in Kansas. These figures depict Kansas's grocery sales tax rate at its 2024 level of 2 percent. The rate is set to decrease to zero next year, alongside elimination of the state's Food Sales Tax Credit. As seen in Appendix E, this will decrease the bottom fifth's overall tax rate by 0.2 percentage points and cause the state to move 3 spots in the ITEP Inequality Index rankings, from 26th to 29th most regressive.*

# Kansas State and local tax (cont.)

*Individual figures may not sum to totals due to rounding.*

| Income Group | Lowest 20% | Second 20% | Middle 20% | Fourth 20% | Top 20% | | |
|---|---|---|---|---|---|---|---|
| | | | | | Next 15% | Next 4% | Top 1% |
| **Income Range** | Less than $24,700 | $24,700 to $49,900 | $49,900 to $85,300 | $85,300 to $136,700 | $136,700 to $269,300 | $269,300 to $655,700 | Over $655,700 |
| **Average Income in Group** | $13,800 | $37,000 | $66,400 | $107,600 | $178,900 | $373,100 | $932,500 |
| **Sales & Excise Taxes** | **7.0%** | **5.7%** | **4.9%** | **4.0%** | **3.3%** | **2.2%** | **1.4%** |
| General Sales–Individuals | 3.8% | 3.3% | 2.9% | 2.4% | 1.9% | 1.1% | 0.6% |
| Other Sales & Excise–Ind. | 1.7% | 1.0% | 0.7% | 0.6% | 0.4% | 0.2% | 0.1% |
| Sales & Excise–Business | 1.5% | 1.4% | 1.2% | 1.1% | 1.0% | 0.8% | 0.6% |
| **Property Taxes** | **4.1%** | **3.2%** | **3.6%** | **3.1%** | **3.2%** | **2.5%** | **1.6%** |
| Home, Rent, Car–Individuals | 3.3% | 2.4% | 2.8% | 2.5% | 2.4% | 1.5% | 0.7% |
| Other Property Taxes | 0.8% | 0.8% | 0.8% | 0.7% | 0.8% | 1.0% | 1.0% |
| **Income Taxes** | **0.2%** | **2.1%** | **3.1%** | **3.9%** | **4.2%** | **4.2%** | **4.4%** |
| Personal Income Taxes | 0.0% | 1.9% | 3.0% | 3.8% | 4.0% | 4.0% | 4.3% |
| Corporate Income Taxes | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% | 0.2% |
| **Other Taxes** | **0.2%** | **0.1%** | **0.1%** | **0.1%** | **0.1%** | **0.1%** | **0.1%** |
| **TOTAL TAXES** | **11.4%** | **11.2%** | **11.7%** | **11.2%** | **10.8%** | **9.0%** | **7.5%** |

## ITEP Tax Inequality Index

ITEP's Tax Inequality Index measures the effects of each state's tax system on income inequality. **According to this measure, Kansas has the 26th most regressive state and local tax system in the country.** Income disparities are larger in Kansas after state and local taxes are collected than before. (See Appendix B for state-by-state rankings and the report methodology for additional detail.)

## Tax features driving the data in Kansas

PROGRESSIVE

- Refundable Earned Income Tax Credit (EITC)
- Graduated personal income tax structure, though top rate kicks in at $30,000 (single) so a large share of families face top rate
- Requires combined reporting for the corporate income tax but excludes profits booked overseas, including in tax haven countries

REGRESSIVE

- Limited property tax "circuit breaker" credit for low-income, non-senior taxpayers
- Real estate transfer tax does not include higher rate on high-value sales
- Comparatively high combined state and local sales tax rates
- Does not levy a tax on estates or inheritances
- No Child Tax Credit (CTC)