

# 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	9.9%	9.8%	9.0%	7.9%	6.9%	5.7%	5.0%
Alaska	7.0%	4.8%	4.3%	4.1%	2.8%	2.3%	2.5%
Arizona	13.0%	10.9%	9.4%	8.5%	7.5%	6.7%	5.9%
Arkansas	11.3%	11.5%	10.8%	9.7%	9.2%	8.2%	6.9%
California	10.5%	9.4%	8.3%	9.0%	9.4%	9.9%	12.4%
Colorado	8.7%	9.0%	8.9%	8.3%	7.6%	6.6%	6.5%
Connecticut	11.5%	9.2%	12.2%	12.1%	11.1%	9.6%	8.1%
Delaware	5.5%	5.3%	5.6%	6.1%	6.2%	6.3%	6.5%
District of Columbia	6.3%	9.0%	9.8%	10.1%	9.8%	9.3%	9.5%
Florida	12.7%	9.5%	8.1%	6.8%	5.6%	4.5%	2.3%
Georgia	10.7%	9.7%	9.8%	9.3%	8.6%	7.9%	7.0%
Hawaii	15.0%	13.0%	11.6%	11.0%	9.4%	9.2%	8.9%
Idaho	9.2%	8.9%	8.1%	8.4%	7.6%	7.7%	7.2%
Illinois	14.4%	12.4%	12.6%	11.8%	11.0%	9.4%	7.4%
Indiana	12.8%	11.3%	11.1%	9.6%	8.4%	7.5%	6.8%
Iowa	12.4%	10.5%	10.7%	10.4%	9.8%	8.3%	7.7%
Kansas	11.4%	10.1%	10.6%	10.4%	9.9%	8.6%	7.4%
Kentucky	9.5%	10.5%	11.1%	10.1%	9.7%	8.4%	6.7%
Louisiana	11.9%	10.7%	10.0%	9.3%	8.0%	7.2%	6.2%
Maine	8.7%	8.6%	9.6%	9.4%	9.9%	9.5%	8.6%
Maryland	9.8%	9.5%	10.6%	11.0%	10.6%	9.7%	9.0%
Massachusetts	10.0%	9.0%	9.3%	9.4%	8.6%	7.7%	6.5%
Michigan	10.4%	9.4%	9.2%	9.2%	8.4%	7.5%	6.2%
Minnesota	8.7%	9.3%	9.7%	10.0%	9.5%	9.4%	10.1%

## APPENDIX A: Who Pays Summary (cont.)

STATE	LOWEST 20%	SECOND 20%	MIDDLE 20%	FOURTH 20%	NEXT 15%	NEXT 4%	TOP 1%
Mississippi	10.2%	10.1%	10.8%	9.2%	8.1%	6.5%	6.7%
Missouri	9.9%	8.8%	9.0%	9.2%	8.7%	7.8%	6.2%
Montana	7.9%	6.3%	7.1%	6.6%	6.9%	6.1%	6.5%
Nebraska	11.1%	10.0%	10.8%	9.8%	9.4%	8.7%	8.7%
Nevada	10.2%	8.1%	7.6%	6.4%	5.2%	4.5%	1.9%
New Hampshire	9.1%	6.7%	8.1%	6.6%	5.7%	4.5%	3.0%
New Jersey	8.7%	8.6%	10.1%	10.7%	10.1%	9.6%	9.8%
New Mexico	10.6%	10.7%	10.2%	9.7%	8.9%	7.4%	6.0%
New York	11.4%	11.3%	12.4%	12.9%	12.6%	11.6%	11.3%
North Carolina	9.5%	9.3%	9.4%	8.9%	8.3%	7.7%	6.4%
North Dakota	10.3%	8.9%	8.5%	6.8%	6.0%	4.5%	4.5%
Ohio	12.3%	10.8%	10.7%	10.4%	9.8%	8.3%	6.5%
Oklahoma	13.2%	11.2%	10.7%	9.8%	8.6%	7.4%	6.2%
Oregon	10.1%	8.2%	9.1%	8.9%	8.8%	8.8%	8.1%
Pennsylvania	13.8%	11.6%	11.1%	10.3%	9.5%	7.8%	6.0%
Rhode Island	12.1%	9.5%	9.5%	9.2%	9.1%	9.0%	7.9%
South Carolina	8.3%	8.0%	8.1%	8.6%	8.2%	7.2%	6.8%
South Dakota	11.2%	9.8%	8.9%	7.4%	5.8%	4.0%	2.5%
Tennessee	10.5%	9.4%	8.5%	7.3%	5.7%	4.2%	2.8%
Texas	13.0%	10.9%	9.7%	8.6%	7.4%	5.4%	3.1%
Utah	7.5%	7.9%	8.2%	8.8%	7.9%	7.3%	6.7%
Vermont	8.7%	9.0%	10.1%	9.1%	10.4%	10.0%	10.4%
Virginia	9.8%	9.3%	9.2%	9.3%	8.6%	8.0%	7.0%
Washington	17.8%	12.4%	11.0%	9.2%	7.1%	4.7%	3.0%
West Virginia	9.4%	9.1%	8.5%	8.8%	8.7%	7.7%	7.4%
Wisconsin	10.1%	10.2%	10.1%	10.6%	10.1%	8.5%	7.7%
Wyoming	9.6%	8.2%	7.5%	6.1%	5.1%	3.8%	2.6%
<b>ALL STATES</b>	<b>11.4%</b>	<b>10.1%</b>	<b>9.9%</b>	<b>9.5%</b>	<b>8.9%</b>	<b>8.0%</b>	<b>7.4%</b>

NOTE: Table shows total state and local taxes enacted through September 10, 2018 as a share of 2015 non-elderly income