

**DISTRIBUTION OF STATE PERSONAL INCOME TAX
ALL RESIDENT FILERS
ALL RESIDENT FILING STATUS' COMBINED*
TAX TABLE LIABILITY BASIS**
TAX YEAR 2014 TAX RETURNS
CURRENT LAW BASELINE**

lowers taxes on those @ \$50k and below

Cumm. Return %	Federal Gross Income	Adjusted Gross Income	Number Returns	Average FAGI1	Curr Effec Tax Rate2	Curr Law Tax Liability	Prop Law Tax Liability	Income Tax \$ Change	Income Tax % Change	Prop Effec Inc Tax Rate	Aggregate Inc Tax Change	Effec Rate % Pt. Chg.
5.0%	\$0	\$5,000	86,724	\$2,740	0.0%	\$0	\$0	(\$0)		0.0%	(\$3,560)	0.0%
12.6%	\$5,000	\$10,000	133,101	\$7,745	0.4%	\$33	\$0	(\$33)	-100.0%	0.0%	(\$4,333,311)	-0.4%
22.6%	\$10,000	\$15,000	175,544	\$12,617	0.7%	\$87	\$19	(\$68)	-77.8%	0.2%	(\$11,873,887)	-0.5%
31.8%	\$15,000	\$20,000	159,721	\$17,383	1.2%	\$215	\$139	(\$76)	-35.5%	0.8%	(\$12,200,806)	-0.4%
39.2%	\$20,000	\$25,000	129,054	\$22,421	1.6%	\$353	\$267	(\$86)	-24.3%	1.2%	(\$11,048,994)	-0.4%
45.5%	\$25,000	\$30,000	109,265	\$27,426	1.8%	\$482	\$405	(\$77)	-16.0%	1.5%	(\$8,413,854)	-0.3%
55.5%	\$30,000	\$40,000	176,207	\$34,774	1.9%	\$669	\$608	(\$60)	-9.0%	1.7%	(\$10,595,072)	-0.2%
63.4%	\$40,000	\$50,000	136,297	\$44,758	2.1%	\$929	\$902	(\$27)	-2.9%	2.0%	(\$3,614,139)	-0.1%
69.5%	\$50,000	\$60,000	106,543	\$54,820	2.1%	\$1,162	\$1,179	\$17	1.5%	2.2%	\$1,816,287	0.0%
74.4%	\$60,000	\$70,000	86,502	\$64,829	2.2%	\$1,425	\$1,452	\$27	1.9%	2.2%	\$2,345,110	0.0%
78.5%	\$70,000	\$80,000	72,124	\$74,851	2.3%	\$1,731	\$1,757	\$26	1.5%	2.3%	\$1,905,140	0.0%
82.0%	\$80,000	\$90,000	61,143	\$84,854	2.4%	\$2,034	\$2,072	\$37	1.8%	2.4%	\$2,277,421	0.0%
85.0%	\$90,000	\$100,000	51,834	\$94,874	2.5%	\$2,351	\$2,409	\$58	2.5%	2.5%	\$2,985,705	0.1%
89.5%	\$100,000	\$120,000	78,939	\$109,340	2.6%	\$2,803	\$2,936	\$133	4.8%	2.7%	\$10,521,936	0.1%
92.5%	\$120,000	\$140,000	51,834	\$129,254	2.7%	\$3,426	\$3,661	\$236	6.9%	2.8%	\$12,214,742	0.2%
94.4%	\$140,000	\$160,000	33,897	\$149,333	2.8%	\$4,135	\$4,392	\$258	6.2%	2.9%	\$8,730,885	0.2%
95.7%	\$160,000	\$180,000	22,627	\$169,307	2.9%	\$4,910	\$5,110	\$200	4.1%	3.0%	\$4,521,942	0.1%
96.6%	\$180,000	\$200,000	15,088	\$189,378	3.0%	\$5,711	\$5,864	\$153	2.7%	3.1%	\$2,313,231	0.1%
97.8%	\$200,000	\$250,000	21,391	\$221,727	3.1%	\$6,956	\$7,054	\$98	1.4%	3.2%	\$2,096,518	0.0%
98.5%	\$250,000	\$300,000	11,176	\$272,572	3.3%	\$8,903	\$8,958	\$56	0.6%	3.3%	\$620,796	0.0%
98.9%	\$300,000	\$350,000	6,566	\$323,068	3.3%	\$10,712	\$10,852	\$140	1.3%	3.4%	\$916,337	0.0%
99.1%	\$350,000	\$400,000	4,277	\$373,629	3.4%	\$12,581	\$12,755	\$174	1.4%	3.4%	\$743,207	0.0%
99.3%	\$400,000	\$450,000	3,012	\$423,640	3.4%	\$14,399	\$14,625	\$225	1.6%	3.5%	\$678,584	0.1%
99.4%	\$450,000	\$500,000	2,234	\$473,986	3.4%	\$16,323	\$16,535	\$212	1.3%	3.5%	\$474,666	0.0%
99.6%	\$500,000	\$600,000	2,911	\$544,784	3.4%	\$18,705	\$19,126	\$421	2.2%	3.5%	\$1,224,719	0.1%
99.7%	\$600,000	\$700,000	1,764	\$647,434	3.5%	\$22,527	\$23,010	\$483	2.1%	3.6%	\$851,254	0.1%
99.7%	\$700,000	\$800,000	1,231	\$748,063	3.5%	\$26,003	\$26,701	\$697	2.7%	3.6%	\$858,142	0.1%
99.8%	\$800,000	\$900,000	846	\$846,767	3.5%	\$29,377	\$30,405	\$1,028	3.5%	3.6%	\$869,475	0.1%
99.8%	\$900,000	\$1,000,000	603	\$946,825	3.5%	\$32,737	\$34,008	\$1,271	3.9%	3.6%	\$766,518	0.1%
100.0%	\$1,000,000 plus		3,158	\$2,719,092	3.1%	\$83,924	\$90,364	\$6,440	7.7%	3.3%	\$20,337,526	0.2%
			1,745,613								\$17,986,486	

while hammering the hell out of the \$100k-\$180k bulk

Current Law Scenario (Single/Joint)	Rates	Proposed Law Scenario (Single/Joint)	Rates
\$0 - \$12,500 / \$25,000	2%	\$0 - \$12,500 / \$25,000	0.00%
\$12.5k/\$25k - \$50k/\$100k	4%	\$12.5k/\$25k - \$50k/\$100k	3.75%
\$50k/\$100k plus	6%	\$50k/\$100k plus	3.75%
100% Federal Income Tax Deduction		0% Federal Income Tax Deduction	
100% Excess Federal Itemized Deduction		0% Excess Federal Itemized Deduction	
\$4,500 / \$9,000 / \$1,000 Standard & Dependent Deductions		\$0 / \$0 / \$1,000 Standard & Dependent Deductions	
All other deductions and credits allowed		All other deductions and credits allowed	

1 FAGI stands for federal adjusted gross income; the starting point for the state income tax return.
 2 Effective tax rate is tax liability divided by federal adjusted gross income. It reflects the overall tax imposed, inclusive of the actual taxable income base and the marginal tax rate structure.
 * Includes all resident filing status'; single, married filing separately, joint, qualifying surviving spouses, and head-of-household filers.
 ** Tax table liability is prior to any credits (nonrefundable or refundable) that determine final liability. Final liability incorporates all such tax credits.