

# APPENDIX B: ITEP Tax Inequality Index and Additional Data

## Effective Tax Rates

Rank	State	Index Value	Lowest 20%	Lowest 40%	Middle 60%	Top 20%	Top 1%
1	Florida	-9.2%	13.2%	11.5%	9.1%	4.5%	2.7%
2	Washington	-8.5%	13.8%	11.7%	10.2%	6.2%	4.1%
3	Tennessee	-8.0%	12.8%	11.5%	9.4%	5.5%	3.8%
4	Pennsylvania	-7.8%	15.1%	13.4%	11.0%	8.1%	6.0%
5	Nevada	-7.8%	11.9%	10.2%	8.4%	4.8%	2.8%
6	South Dakota	-7.3%	11.4%	9.5%	7.8%	4.8%	2.6%
7	Texas	-7.2%	12.8%	11.6%	9.5%	6.0%	4.6%
8	Illinois	-6.6%	14.8%	13.2%	12.1%	9.4%	7.3%
9	Arkansas	-6.4%	13.1%	11.7%	10.7%	8.0%	5.8%
10	Louisiana	-6.3%	13.1%	12.8%	11.6%	8.9%	6.5%
11	Wyoming	-6.2%	11.1%	9.5%	7.4%	5.2%	3.4%
12	Alabama	-6.0%	11.9%	11.6%	10.0%	7.3%	5.4%
13	Arizona	-5.9%	11.8%	10.6%	9.5%	6.8%	5.0%
14	Indiana	-5.9%	13.3%	11.6%	10.1%	7.9%	6.2%
15	Ohio	-5.3%	12.7%	11.1%	10.2%	8.3%	6.3%
16	Oklahoma	-5.0%	12.2%	10.9%	10.1%	8.0%	6.3%
17	Kentucky	-5.0%	12.4%	11.3%	10.6%	8.9%	6.6%
18	New	-4.8%	8.9%	6.9%	6.4%	4.2%	2.8%
19	Mississippi	-4.7%	12.4%	11.3%	10.5%	8.8%	6.9%
20	Alaska	-4.4%	8.7%	6.7%	5.5%	3.6%	2.8%
21	Connecticut	-4.2%	12.4%	10.9%	11.8%	9.3%	7.9%
22	Hawai'i	-4.2%	14.1%	13.8%	13.7%	11.0%	10.1%
23	Iowa	-4.1%	11.6%	11.4%	10.8%	9.3%	7.2%
24	North Carolina	-4.0%	10.5%	9.8%	9.2%	7.5%	6.0%
25	North Dakota	-3.9%	9.8%	8.7%	7.5%	6.0%	4.9%
26	Kansas	-3.8%	11.4%	11.2%	11.3%	9.7%	7.5%
27	Wisconsin	-3.8%	10.8%	10.3%	9.9%	8.0%	6.6%

## APPENDIX B: ITEP Tax Inequality Index and Additional Data (cont.)

### Effective Tax Rates

Rank	State	Index Value	Lowest 20%	Lowest 40%	Middle 60%	Top 20%	Top 1%
28	West Virginia	-3.7%	11.6%	11.1%	9.9%	8.7%	7.2%
29	Utah	-3.7%	9.8%	9.9%	10.3%	7.9%	6.4%
30	Nebraska	-3.5%	11.2%	10.4%	10.4%	9.2%	7.2%
31	Missouri	-3.4%	9.8%	8.8%	8.7%	7.4%	5.7%
32	Rhode Island	-3.2%	13.3%	10.7%	10.1%	9.2%	8.6%
33	Georgia	-3.2%	10.3%	10.2%	9.8%	8.3%	6.9%
34	South Carolina	-2.9%	10.1%	8.7%	9.1%	8.2%	6.5%
35	Michigan	-2.6%	7.1%	8.5%	9.6%	7.4%	5.7%
36	Idaho	-2.4%	9.5%	8.3%	8.4%	7.7%	6.4%
37	Virginia	-2.1%	8.7%	9.4%	10.2%	8.7%	7.2%
38	Montana	-2.0%	9.5%	8.0%	8.3%	7.8%	6.7%
39	Colorado	-1.8%	8.3%	8.8%	9.4%	7.8%	7.0%
40	Delaware	-1.2%	8.2%	7.8%	8.0%	7.6%	6.8%
41	Maryland	-1.2%	9.6%	9.7%	11.3%	10.1%	9.0%
42	Oregon	-0.7%	12.0%	10.6%	10.4%	10.6%	10.4%
43	New Mexico	-0.5%	7.1%	8.5%	11.0%	9.9%	8.1%
44	Massachusetts	-0.1%	8.2%	8.9%	9.7%	8.7%	8.9%
45	Maine	0.2%	8.6%	9.1%	10.4%	10.3%	9.5%
46	New Jersey	0.7%	8.8%	9.2%	11.2%	10.5%	10.5%
47	California	0.8%	11.7%	10.7%	10.7%	11.1%	12.0%
48	New York	1.6%	11.1%	11.6%	13.3%	13.4%	13.5%
49	Vermont	2.3%	6.3%	7.8%	9.8%	10.4%	10.1%
50	Minnesota	2.6%	6.2%	7.5%	10.1%	10.0%	10.5%
51	D.C.	3.1%	4.8%	9.1%	11.8%	11.6%	11.4%

Note: Figures show 2024 tax law, as enacted through January 1, 2024, at 2023 income levels. Senior taxpayers are excluded for reasons detailed in the methodology section.

Source: Institute on Taxation and Economic Policy (ITEP)