### Effective Tax Rates

<table>
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<tr>
<th>Rank</th>
<th>State</th>
<th>Index Value</th>
<th>Lowest 20%</th>
<th>Lowest 40%</th>
<th>Middle 60%</th>
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<th>Top 1%</th>
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</table>

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)