

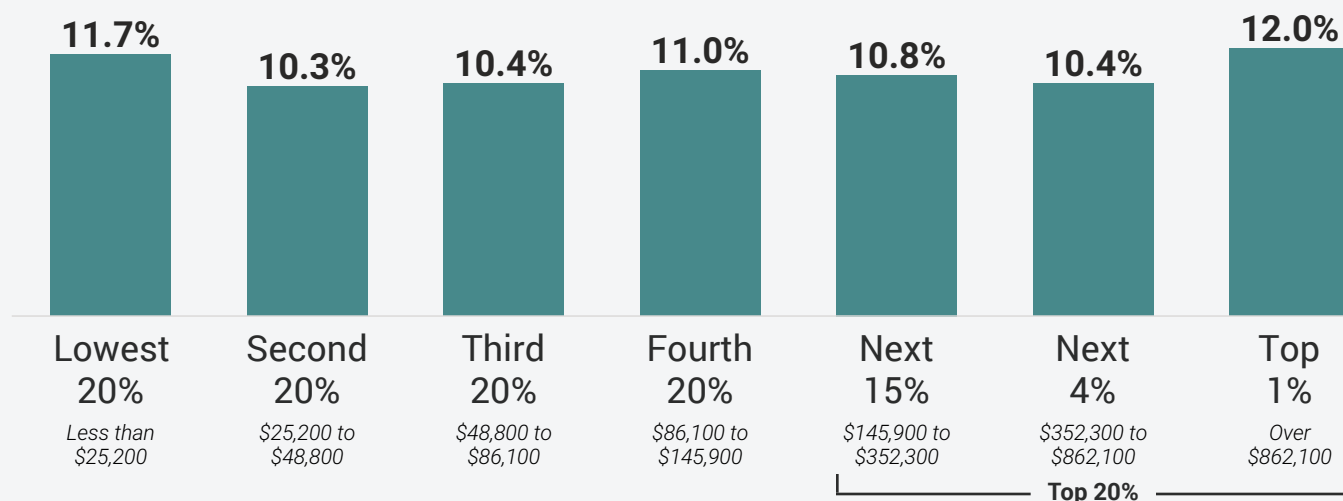


California

State and local tax shares of family income

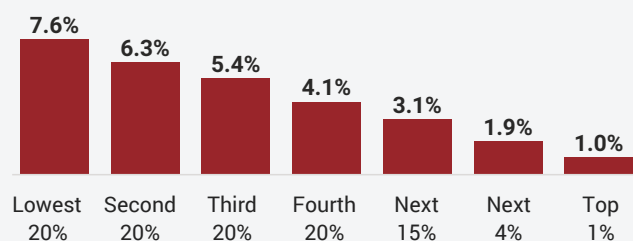
Total Taxes

Share of family income



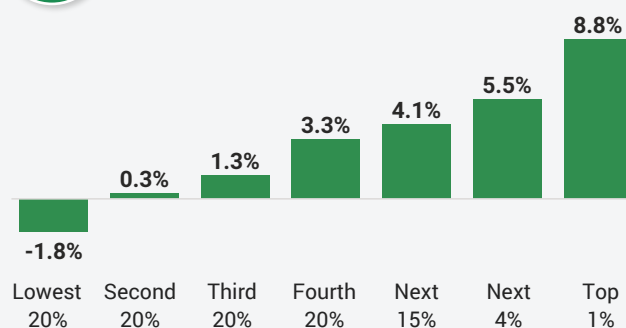
Sales & Excise Taxes

Share of family income



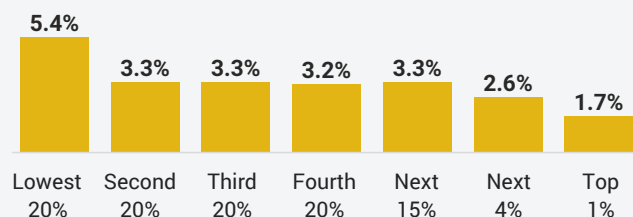
Personal Income Taxes

Share of family income



Property Taxes

Share of family income








Note: All figures and charts show 2024 tax law in California, presented at 2023 income levels. Senior taxpayers are excluded for reasons detailed in the methodology. Our analysis includes nearly all (99.2 percent) state and local tax revenue collected in California.

California

State and local tax (cont.)

Individual figures may not sum to totals due to rounding.

					Top 20%		
Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Next 15%	Next 4%	Top 1%
Income Range	Less than \$25,200	\$25,200 to \$48,800	\$48,800 to \$86,100	\$86,100 to \$145,900	\$145,900 to \$352,300	\$352,300 to \$862,100	Over \$862,100
Average Income in Group	\$14,200	\$36,500	\$65,900	\$117,100	\$211,200	\$523,900	\$2,140,300
 Sales & Excise Taxes	7.6%	6.3%	5.4%	4.1%	3.1%	1.9%	1.0%
General Sales—Individuals	4.2%	3.9%	3.4%	2.7%	2.0%	1.1%	0.4%
Other Sales & Excise—Ind.	2.0%	1.2%	0.8%	0.6%	0.4%	0.2%	0.1%
Sales & Excise—Business	1.4%	1.2%	1.1%	0.9%	0.8%	0.6%	0.5%
 Property Taxes	5.4%	3.3%	3.3%	3.2%	3.3%	2.6%	1.7%
Home, Rent, Car—Individuals	5.0%	3.0%	3.0%	2.9%	3.0%	2.2%	0.8%
Other Property Taxes	0.4%	0.3%	0.3%	0.3%	0.3%	0.4%	0.9%
 Income Taxes	-1.6%	0.5%	1.4%	3.4%	4.2%	5.7%	9.2%
Personal Income Taxes	-1.8%	0.3%	1.3%	3.3%	4.1%	5.5%	8.8%
Corporate Income Taxes	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.4%
 Other Taxes	0.3%	0.3%	0.3%	0.2%	0.2%	0.2%	0.2%
 TOTAL TAXES	11.7%	10.3%	10.4%	11.0%	10.8%	10.4%	12.0%

ITEP Tax Inequality Index

California has a hybrid system that is progressive through some parts of the income distribution and regressive through other parts. On balance, the overall system tilts slightly progressive according to ITEP's Tax Inequality Index because high-income families pay rates that are somewhat higher than those paid by middle-income families, and roughly on par with those paid by low-income families. **California ranks 47th on the Index**, meaning that three states and the District of Columbia have more progressive systems. (See Appendix B for state-by-state rankings and the report methodology for additional detail.)

Tax features driving the data in California

