Florida
State and local tax shares of family income

**Total Taxes**

*Share of family income*

<table>
<thead>
<tr>
<th>Share of Family Income</th>
<th>Lowest 20%</th>
<th>Second 20%</th>
<th>Third 20%</th>
<th>Fourth 20%</th>
<th>Next 15%</th>
<th>Next 4%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lowest 20%</td>
<td>13.2%</td>
<td>10.9%</td>
<td>9.5%</td>
<td>8.4%</td>
<td>6.4%</td>
<td>5.0%</td>
<td>2.7%</td>
</tr>
</tbody>
</table>

**Sales & Excise Taxes**

*Share of family income*

<table>
<thead>
<tr>
<th>Share of Family Income</th>
<th>Lowest 20%</th>
<th>Second 20%</th>
<th>Third 20%</th>
<th>Fourth 20%</th>
<th>Next 15%</th>
<th>Next 4%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lowest 20%</td>
<td>7.4%</td>
<td>6.6%</td>
<td>5.7%</td>
<td>4.8%</td>
<td>3.5%</td>
<td>2.2%</td>
<td>1.0%</td>
</tr>
</tbody>
</table>

**Property Taxes**

*Share of family income*

<table>
<thead>
<tr>
<th>Share of Family Income</th>
<th>Lowest 20%</th>
<th>Second 20%</th>
<th>Third 20%</th>
<th>Fourth 20%</th>
<th>Next 15%</th>
<th>Next 4%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lowest 20%</td>
<td>5.5%</td>
<td>4.1%</td>
<td>3.5%</td>
<td>3.4%</td>
<td>2.7%</td>
<td>2.6%</td>
<td>1.6%</td>
</tr>
</tbody>
</table>

**All Other Taxes**

*Share of family income*

<table>
<thead>
<tr>
<th>Share of Family Income</th>
<th>Lowest 20%</th>
<th>Second 20%</th>
<th>Third 20%</th>
<th>Fourth 20%</th>
<th>Next 15%</th>
<th>Next 4%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lowest 20%</td>
<td>0.2%</td>
<td>0.2%</td>
<td>0.2%</td>
<td>0.2%</td>
<td>0.2%</td>
<td>0.1%</td>
<td></td>
</tr>
</tbody>
</table>

Note: All figures and charts show 2024 tax law in Florida, presented at 2023 income levels. Senior taxpayers are excluded for reasons detailed in the methodology. Our analysis includes nearly all (99.9 percent) state and local tax revenue collected in Florida.
# ITEP Tax Inequality Index

ITEP’s Tax Inequality Index measures the effects of each state’s tax system on income inequality. **According to this measure, Florida has the most regressive state and local tax system in the country.** Income disparities are larger in Florida after state and local taxes are collected than before. (See Appendix B for state-by-state rankings and the report methodology for additional detail.)

## Tax features driving the data in Florida

- **Progressive**
  - Sales tax base excludes groceries
  - Real estate transfer tax does not include higher rate on high-value sales
  - No tax credits to offset impact of sales, excise, and property taxes
  - Corporate income tax excludes pass-through businesses
  - Does not use combined reporting as part of its corporate income tax
  - Comparatively high reliance on sales and excise taxes

- **Regressive**
  - No personal income tax
  - Does not levy a tax on estates or inheritances

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<table>
<thead>
<tr>
<th>Income Group</th>
<th>Lowest 20%</th>
<th>Second 20%</th>
<th>Middle 20%</th>
<th>Fourth 20%</th>
<th>Next 15%</th>
<th>Next 4%</th>
<th>Top 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income Range</td>
<td>Less than $19,600</td>
<td>$19,600 to $35,700</td>
<td>$35,700 to $61,500</td>
<td>$61,500 to $118,300</td>
<td>$118,300 to $270,600</td>
<td>$270,600 to $735,700</td>
<td>Over $735,700</td>
</tr>
<tr>
<td>Average Income in Group</td>
<td>$11,400</td>
<td>$27,100</td>
<td>$47,500</td>
<td>$85,800</td>
<td>$164,700</td>
<td>$416,400</td>
<td>$3,267,400</td>
</tr>
</tbody>
</table>

- **Sales & Excise Taxes**
  - General Sales–Individuals: 7.4% 6.6% 5.7% 4.8% 3.5% 2.2% 1.0%
  - Other Sales & Excise–Ind.: 2.4% 1.6% 1.2% 0.9% 0.6% 0.3% 0.1%
  - Sales & Excise–Business: 1.7% 1.7% 1.6% 1.4% 1.2% 1.0% 0.7%

- **Property Taxes**
  - Home, Rent, Car–Individuals: 5.5% 4.1% 3.5% 3.4% 2.7% 2.6% 1.6%
  - Other Property Taxes: 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1%

- **Income Taxes**
  - Personal Income Taxes: 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1%
  - Corporate Income Taxes: 0.1% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1%

- **Other Taxes**
  - 0.2% 0.1% 0.1% 0.1% 0.1% 0.1% 0.1%

- **TOTAL TAXES**
  - 13.2% 10.9% 9.5% 8.4% 6.4% 5.0% 2.7%

Individual figures may not sum to totals due to rounding.