# 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 Idaho, presented at 2023 income levels. Senior taxpayers are excluded for reasons detailed in the methodology. Our analysis includes nearly all (99.7 percent) state and local tax revenue collected in Idaho. As seen in Appendix D, recent legislative changes have increased the regressive tilt of Idaho's tax system. The top 40 percent of earners received the largest tax cuts, ranging from 0.7 to 0.8 percent of income, and the state moved 2 spots in the ITEP Inequality Index rankings, from 36th to 38th most regressive.

Individual figures may not sum to totals due to rounding.

| Income Group | $\begin{aligned} & \text { Lowest } \\ & 20 \% \end{aligned}$ | Second $20 \%$ | Middle 20\% | $\begin{aligned} & \text { Fourth } \\ & 20 \% \end{aligned}$ | $\begin{aligned} & \text { Next } \\ & \text { 15\% } \end{aligned}$ | Next 4\% | Top |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Income Range | $\begin{aligned} & \text { Less than } \\ & \$ 27,700 \end{aligned}$ | $\begin{gathered} \$ 27,700 \text { to } \\ \$ 48,100 \end{gathered}$ | $\begin{gathered} \$ 48,100 \text { to } \\ \$ 81,100 \end{gathered}$ | $\begin{aligned} & \$ 81,100 \text { to } \\ & \$ 127,800 \end{aligned}$ | $\begin{aligned} & \$ 127,800 \text { to } \\ & \$ 223,300 \end{aligned}$ | $\begin{gathered} \$ 223,300 \text { to } \\ \$ 471,300 \end{gathered}$ | $\begin{gathered} \text { Over } \\ \$ 471,300 \end{gathered}$ |
| Average Income in Group | \$14,500 | \$37,300 | \$62,400 | \$103,100 | \$157,800 | \$315,600 | \$741,500 |
| Sales \& Excise Taxes | 5.7\% | 3.9\% | 3.8\% | 3.1\% | 2.5\% | 1.7\% | 1.1\% |
| General Sales-Individuals | 3.5\% | 2.3\% | 2.3\% | 2.0\% | 1.6\% | 1.0\% | 0.5\% |
| Other Sales \& Excise-Ind. | 1.1\% | 0.7\% | 0.6\% | 0.4\% | 0.3\% | 0.2\% | 0.1\% |
| Sales \& Excise-Business | 1.1\% | 0.8\% | 0.8\% | 0.7\% | 0.6\% | 0.6\% | 0.5\% |
| Property Taxes | 3.3\% | 2.4\% | 2.0\% | 2.1\% | 1.7\% | 1.5\% | 1.3\% |
| Home, Rent, Car-Individuals | 2.7\% | 1.9\% | 1.4\% | 1.6\% | 1.3\% | 0.8\% | 0.5\% |
| Other Property Taxes | 0.6\% | 0.5\% | 0.6\% | 0.5\% | 0.4\% | 0.7\% | 0.8\% |
| Income Taxes | 0.3\% | 1.5\% | 2.5\% | 3.3\% | 4.1\% | 4.0\% | 3.9\% |
| Personal Income Taxes | 0.3\% | 1.4\% | 2.5\% | 3.2\% | 4.0\% | 3.9\% | 3.8\% |
| Corporate Income Taxes | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.1\% |
| Other Taxes | 0.2\% | 0.1\% | 0.1\% | 0.1\% | 0.1\% | 0.1\% | 0.1\% |
| TOTAL TAXES | 9.5\% | 7.8\% | 8.4\% | 8.6\% | 8.4\% | 7.3\% | 6.4\% |

## 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, Idaho has the 36th most regressive state and local tax system in the country. Income disparities are larger in Idaho 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 Idaho



