State and local tax shares of family income

**Total Taxes**

Share of family income

- **Lowest 20%** Less than $26,700: 14.8%
- **Second 20%** $26,700 to $50,000: 12.6%
- **Third 20%** $50,000 to $89,500: 12.8%
- **Fourth 20%** $89,500 to $145,700: 11.6%
- **Next 15%** $145,700 to $312,900: 10.8%
- **Next 4%** $312,900 to $749,400: 9.1%
- **Top 1%** Over $749,400: 7.3%

**Sales & Excise Taxes**

Share of family income

- **Lowest 20%** Less than $26,700: 7.9%
- **Second 20%** $26,700 to $50,000: 5.6%
- **Third 20%** $50,000 to $89,500: 4.7%
- **Fourth 20%** $89,500 to $145,700: 3.6%
- **Next 15%** $145,700 to $312,900: 2.8%
- **Next 4%** $312,900 to $749,400: 1.6%
- **Top 1%** Over $749,400: 0.7%

**Personal Income Taxes**

Share of family income

- **Lowest 20%** Less than $26,700: 1.6%
- **Second 20%** $26,700 to $50,000: 3.0%
- **Third 20%** $50,000 to $89,500: 3.7%
- **Fourth 20%** $89,500 to $145,700: 4.0%
- **Next 15%** $145,700 to $312,900: 3.8%
- **Next 4%** $312,900 to $749,400: 3.8%
- **Top 1%** Over $749,400: 4.1%

**Property Taxes**

Share of family income

- **Lowest 20%** Less than $26,700: 5.1%
- **Second 20%** $26,700 to $50,000: 3.7%
- **Third 20%** $50,000 to $89,500: 4.2%
- **Fourth 20%** $89,500 to $145,700: 3.7%
- **Next 15%** $145,700 to $312,900: 4.0%
- **Next 4%** $312,900 to $749,400: 3.5%
- **Top 1%** Over $749,400: 2.0%

Note: All figures and charts show 2024 tax law in Illinois, presented at 2023 income levels. Senior taxpayers are excluded for reasons detailed in the methodology. Our analysis includes nearly all (98.6 percent) state and local tax revenue collected in Illinois.
<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 $26,700</td>
<td>$26,700 to $50,000</td>
<td>$50,000 to $89,500</td>
<td>$89,500 to $145,700</td>
<td>$145,700 to $312,900</td>
<td>$312,900 to $749,400</td>
<td>Over $749,400</td>
</tr>
<tr>
<td>Average Income in Group</td>
<td>$14,400</td>
<td>$38,100</td>
<td>$68,300</td>
<td>$118,500</td>
<td>$197,600</td>
<td>$456,100</td>
<td>$1,817,300</td>
</tr>
</tbody>
</table>

### Sales & Excise Taxes
- **General Sales–Individuals**: 4.0% to 2.4%
- **Other Sales & Excise–Ind.**: 3.1% to 0.5%
- **Sales & Excise–Business**: 0.7% to 0.4%

### Property Taxes
- **Home, Rent, Car–Individuals**: 4.8% to 2.9%
- **Other Property Taxes**: 0.4% to 0.5%

### Income Taxes
- **Personal Income Taxes**: 1.6% to 3.8%
- **Corporate Income Taxes**: 0.1% to 0.1%

### Other Taxes
- **Other Taxes**: 0.2% to 0.1%

### TOTAL TAXES
- **14.8%**
- **12.6%**
- **12.8%**
- **11.6%**
- **10.8%**
- **9.1%**
- **7.3%**

### 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, Illinois has the 8th most regressive state and local tax system in the country. Income disparities are larger in Illinois 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 Illinois

- **Personal exemption is targeted to low- and middle-income taxpayers**
- **Leaves a business franchise tax**
- **Requires combined reporting for the corporate income tax but excludes profits booked overseas, including in tax haven countries**
- **Non-refundable property tax credit**
- **Leaves a state estate tax**
- **Refundable Earned Income Tax Credit (EITC)**
- **Mismeasurement of home value in the property tax tilts in a regressive direction**
- **State sales tax base includes groceries, though taxed at a lower rate**
- **All retirement income is exempted from the personal income tax**
- **Local sales tax bases include groceries**
- **Comparatively high combined state and local sales tax rates**
- **Comparatively high income tax exemption rates**
- **Comparatively high reliance on property taxes**
- **Comparatively low-income tax exemptions**
- **Comparatively high child tax credit (CTC)**