## 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 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.

| Income Group | Lowest 20\％ | Second 20\％ | Middle 20\％ | $\begin{aligned} & \text { Fourth } \\ & 20 \% \end{aligned}$ | $\begin{aligned} & \text { Next } \\ & \text { 15\% } \end{aligned}$ | Next 4\％ | Top |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Income Range | $\begin{aligned} & \text { Less than } \\ & \$ 26,700 \end{aligned}$ | $\begin{gathered} \$ 26,700 \text { to } \\ \$ 50,000 \end{gathered}$ | $\begin{gathered} \$ 50,000 \text { to } \\ \$ 89,500 \end{gathered}$ | $\begin{aligned} & \$ 89,500 \text { to } \\ & \$ 145,700 \end{aligned}$ | $\begin{gathered} \$ 145,700 \text { to } \\ \$ 312,900 \end{gathered}$ | $\begin{gathered} \$ 312,900 \text { to } \\ \$ 749,400 \end{gathered}$ | $\begin{gathered} \text { Over } \\ \$ 749,400 \end{gathered}$ |
| Average Income in Group | \＄14，400 | \＄38，100 | \＄68，300 | \＄118，500 | \＄197，600 | \＄456，100 | \＄1，817，300 |
| Sales \＆Excise Taxes | 7．9\％ | 5．6\％ | 4．7\％ | 3．6\％ | 2．8\％ | 1．6\％ | 0．7\％ |
| General Sales－Individuals | 4．0\％ | 3．4\％ | 3．1\％ | 2．4\％ | 1．9\％ | 1．0\％ | 0．3\％ |
| Other Sales \＆Excise－Ind． | 3．1\％ | 1．5\％ | 1．1\％ | 0．7\％ | 0．5\％ | 0．3\％ | 0．1\％ |
| Sales \＆Excise－Business | 0．7\％ | 0．6\％ | 0．6\％ | 0．5\％ | 0．4\％ | 0．3\％ | 0．3\％ |
| Property Taxes | 5．1\％ | 3．7\％ | 4．2\％ | 3．7\％ | 4．0\％ | 3．5\％ | 2．0\％ |
| Home，Rent，Car－Individuals | 4．8\％ | 3．4\％ | 3．9\％ | 3．4\％ | 3．6\％ | 2．9\％ | 0．8\％ |
| Other Property Taxes | 0．4\％ | 0．3\％ | 0．3\％ | 0．3\％ | 0．4\％ | 0．5\％ | 1．2\％ |
| Income Taxes | 1．7\％ | 3．1\％ | 3．8\％ | 4．1\％ | 3．9\％ | 3．9\％ | 4．4\％ |
| Personal Income Taxes | 1．6\％ | 3．0\％ | 3．7\％ | 4．0\％ | 3．8\％ | 3．8\％ | 4．1\％ |
| Corporate Income Taxes | 0．1\％ | 0．1\％ | 0．1\％ | 0．1\％ | 0．1\％ | 0．2\％ | 0．3\％ |
| Other Taxes | 0．2\％ | 0．1\％ | 0．1\％ | 0．1\％ | 0．1\％ | 0．1\％ | 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 |
| Requires combined reporting |
| for the corporate income tax |
| but excludes profits booked |
| overseas，including in tax |
| haven countries |


| Mismeasurement of home |
| :---: |
| value in the property tax tilts |
| in a regressive direction |
| Real estate transfer tax does <br> not include higher rate on <br> high－value sales |



