

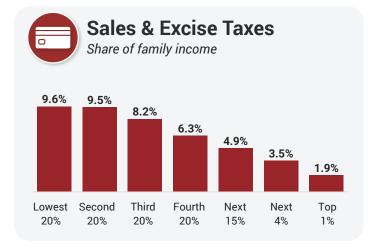
## State and local tax shares of family income

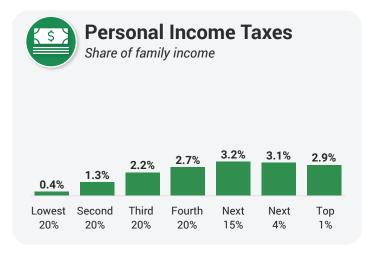
#### **Total Taxes**

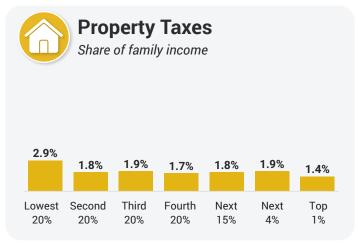
Share of family income











Note: All figures and charts show 2024 tax law in Louisiana, presented at 2023 income levels. Senior taxpayers are excluded for reasons detailed in the methodology. Our analysis includes nearly 100 percent of state and local tax revenue collected in Louisiana. These figures depict Louisiana's EITC at its 2024 level of 5 percent of federal. The credit is set to decline to 3.5 in 2031. As seen in Appendix E, this will increase the bottom fifth's overall tax rate by 0.2 percentage points and cause the state to move 1 spot in the ITEP Inequality Index rankings, from 10th to 9th most regressive.

# Louisiana 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 \$18,800	\$18,800 to \$35,700	\$35,700 to \$62,600	\$62,600 to \$122,500	\$122,500 to \$225,500	\$225,500 to \$552,000	Over \$552,000
Average Income in Group	\$11,000	\$25,400	\$46,800	\$86,800	\$154,000	\$316,300	\$1,110,200
Sales & Excise Taxes	9.6%	9.5%	8.2%	6.3%	4.9%	3.5%	1.9%
General Sales-Individuals	4.8%	5.3%	4.6%	3.5%	2.7%	1.7%	0.7%
Other Sales & Excise-Ind.	2.5%	1.8%	1.3%	0.9%	0.7%	0.4%	0.2%
Sales & Excise-Business	2.3%	2.4%	2.3%	1.8%	1.6%	1.4%	1.0%
Property Taxes	2.9%	1.8%	1.9%	1.7%	1.8%	1.9%	1.4%
Home, Rent, Car-Individuals	2.2%	1.2%	1.1%	1.1%	1.2%	1.0%	0.5%
Other Property Taxes	0.6%	0.6%	0.7%	0.6%	0.6%	0.8%	0.9%
Income Taxes	0.5%	1.3%	2.2%	2.8%	3.2%	3.1%	3.0%
Personal Income Taxes	0.4%	1.3%	2.2%	2.7%	3.2%	3.1%	2.9%
Corporate Income Taxes	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%	0.1%
Other Taxes	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
TOTAL TAXES	13.1%	12.7%	12.5%	10.9%	10.1%	8.7%	6.5%

### **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, Louisiana has the 10th most regressive state and local tax system in the country.** Income disparities are larger in Louisiana 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 Louisiana

