

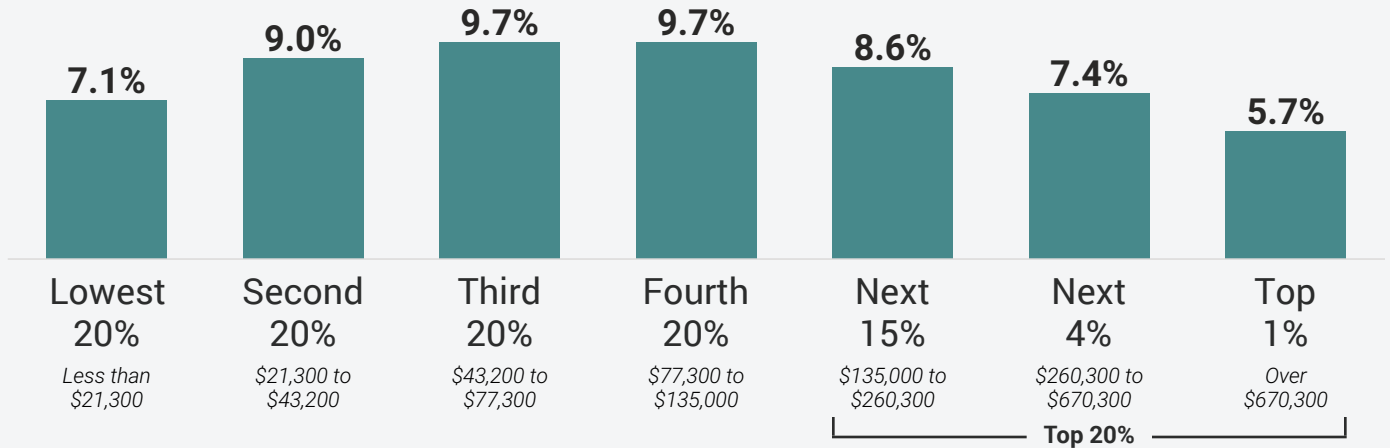


Michigan

State and local tax shares of family income

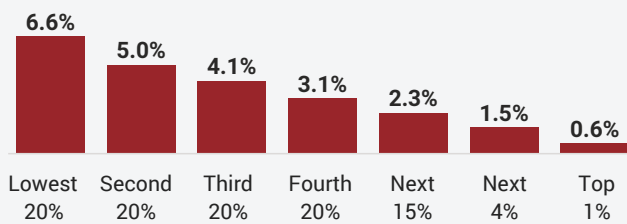
Total Taxes

Share of family income



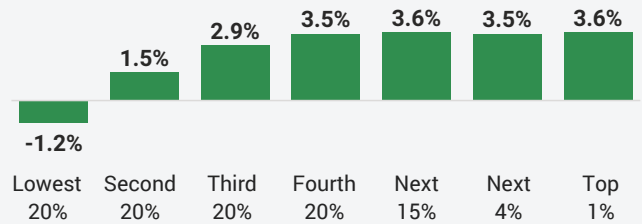
Sales & Excise Taxes

Share of family income



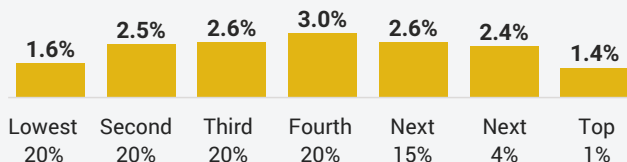
Personal Income Taxes

Share of family income



Property Taxes

Share of family income








Note: All figures and charts show 2024 tax law in Michigan, 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 Michigan.

Michigan

State and local tax (cont.)

Individual figures may not sum to totals due to rounding.

Income Group	Top 20%						
	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Next 15%	Next 4%	Top 1%
Income Range	Less than \$21,300	\$21,300 to \$43,200	\$43,200 to \$77,300	\$77,300 to \$135,000	\$135,000 to \$260,300	\$260,300 to \$670,300	Over \$670,300
Average Income in Group	\$12,100	\$31,200	\$58,200	\$104,500	\$175,800	\$379,500	\$1,727,300
 Sales & Excise Taxes	6.6%	5.0%	4.1%	3.1%	2.3%	1.5%	0.6%
General Sales—Individuals	3.2%	3.0%	2.7%	2.1%	1.6%	1.0%	0.3%
Other Sales & Excise—Ind.	2.7%	1.4%	0.9%	0.6%	0.4%	0.2%	0.1%
Sales & Excise—Business	0.7%	0.6%	0.5%	0.5%	0.4%	0.3%	0.3%
 Property Taxes	1.6%	2.5%	2.6%	3.0%	2.6%	2.4%	1.4%
Home, Rent, Car—Individuals	1.2%	2.1%	2.4%	2.8%	2.4%	2.0%	0.6%
Other Property Taxes	0.4%	0.3%	0.2%	0.3%	0.3%	0.3%	0.7%
 Income Taxes	-1.2%	1.5%	2.9%	3.5%	3.6%	3.5%	3.7%
Personal Income Taxes	-1.2%	1.5%	2.9%	3.5%	3.6%	3.5%	3.6%
Corporate Income Taxes	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
 Other Taxes	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
 TOTAL TAXES	7.1%	9.0%	9.7%	9.7%	8.6%	7.4%	5.7%

ITEP Tax Inequality Index

Michigan has a hybrid system that is progressive through the bottom part of the income distribution and regressive through the top part. On balance, the overall system tilts regressive because high-income families pay the lowest overall tax rates. **According to ITEP's Tax Inequality Index, Michigan has the 34th most regressive state and local tax system in the country.** Income disparities between high-income taxpayers and other families are larger in Michigan 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 Michigan

