## 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


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## 

Individual figures may not sum to totals due to rounding.

| Income Group | $\begin{gathered} \text { Lowest } \\ 20 \% \end{gathered}$ | Second 20\% | Middle 20\% | $\begin{aligned} & \text { Fourth } \\ & 20 \% \end{aligned}$ | $\begin{aligned} & \text { Next } \\ & \text { 15\% } \end{aligned}$ | Next 4\% | $\begin{aligned} & \text { Top } \\ & \text { 1\% } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Income Range | Less than $\$ 31,100$ | $\begin{gathered} \$ 31,100 \text { to } \\ \$ 56,700 \end{gathered}$ | $\begin{gathered} \$ 56,700 \text { to } \\ \$ 91,400 \end{gathered}$ | $\begin{aligned} & \$ 91,400 \text { to } \\ & \$ 141,500 \end{aligned}$ | $\begin{gathered} \$ 141,500 \text { to } \\ \$ 280,000 \end{gathered}$ | $\begin{gathered} \$ 280,000 \text { to } \\ \$ 616,100 \end{gathered}$ | $\begin{gathered} \text { Over } \\ \$ 616,100 \end{gathered}$ |
| Average Income in Group | \$14,700 | \$42,500 | \$70,400 | \$116,200 | \$181,600 | \$382,100 | \$1,321,600 |
| Sales \& Excise Taxes | 6.7\% | 5.2\% | 5.0\% | 3.9\% | 3.3\% | 2.3\% | 1.2\% |
| General Sales-Individuals | 3.5\% | 2.7\% | 2.5\% | 2.0\% | 1.6\% | 1.0\% | 0.4\% |
| Other Sales \& Excise-Ind. | 1.6\% | 1.1\% | 1.1\% | 0.9\% | 0.7\% | 0.4\% | 0.1\% |
| Sales \& Excise-Business | 1.7\% | 1.4\% | 1.3\% | 1.0\% | 1.0\% | 0.8\% | 0.7\% |
| Property Taxes | 2.4\% | 2.4\% | 2.7\% | 1.8\% | 2.1\% | 1.8\% | 1.4\% |
| Home, Rent, Car-Individuals | 2.0\% | 1.9\% | 2.3\% | 1.5\% | 1.7\% | 1.4\% | 0.5\% |
| Other Property Taxes | 0.4\% | 0.4\% | 0.4\% | 0.3\% | 0.4\% | 0.5\% | 0.8\% |
| Income Taxes | 0.0\% | 0.0\% | 0.1\% | 0.5\% | 0.7\% | 1.0\% | 1.5\% |
| Personal Income Taxes | 0.0\% | 0.0\% | 0.1\% | 0.5\% | 0.7\% | 1.0\% | 1.4\% |
| Corporate Income Taxes | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.1\% |
| Other Taxes | 0.7\% | 0.7\% | 0.7\% | 0.5\% | 0.6\% | 0.6\% | 0.9\% |
| TOTAL TAXES | 9.8\% | 8.2\% | 8.5\% | 6.7\% | 6.7\% | 5.7\% | 4.9\% |

## 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, North Dakota has the 25th most regressive state and local tax system in the country. Income disparities are larger in North Dakota after state and local taxes are collected than before. (See Appendix B for state-by-state rankings and the report methodology for additional detail.)

## Taxfeatures driving the data in North Dakota




> No refundable income tax credits to offset sales, excise, and property taxes

Income tax exclusion equal to


40 percent of long-term capital gains income


[^0]:    Note: All figures and charts show 2024 tax law in North Dakota, presented at 2023 income levels. Senior taxpayers are excluded for reasons detailed in the methodology. Our analysis includes nearly all (99.9 percent) state and local tax revenue collected in North Dakota.

