

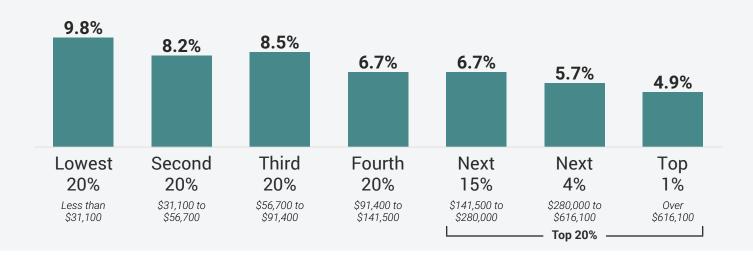
# North Dakota

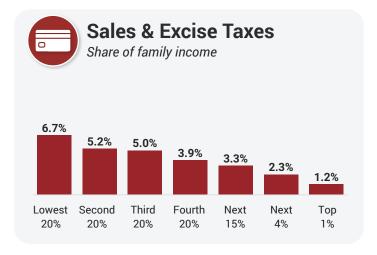
### State and local tax shares of family income

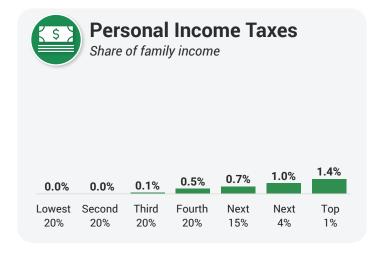
#### **Total Taxes**

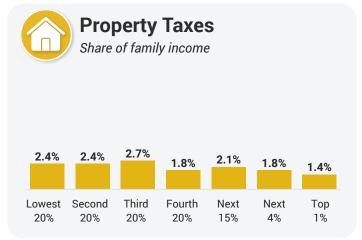
Share of family income











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.

## North Dakota 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 \$31,100	\$31,100 to \$56,700	\$56,700 to \$91,400	\$91,400 to \$141,500	\$141,500 to \$280,000	\$280,000 to \$616,100	Over \$616,100
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.)

### Tax features driving the data in North Dakota

