

U.S. Average

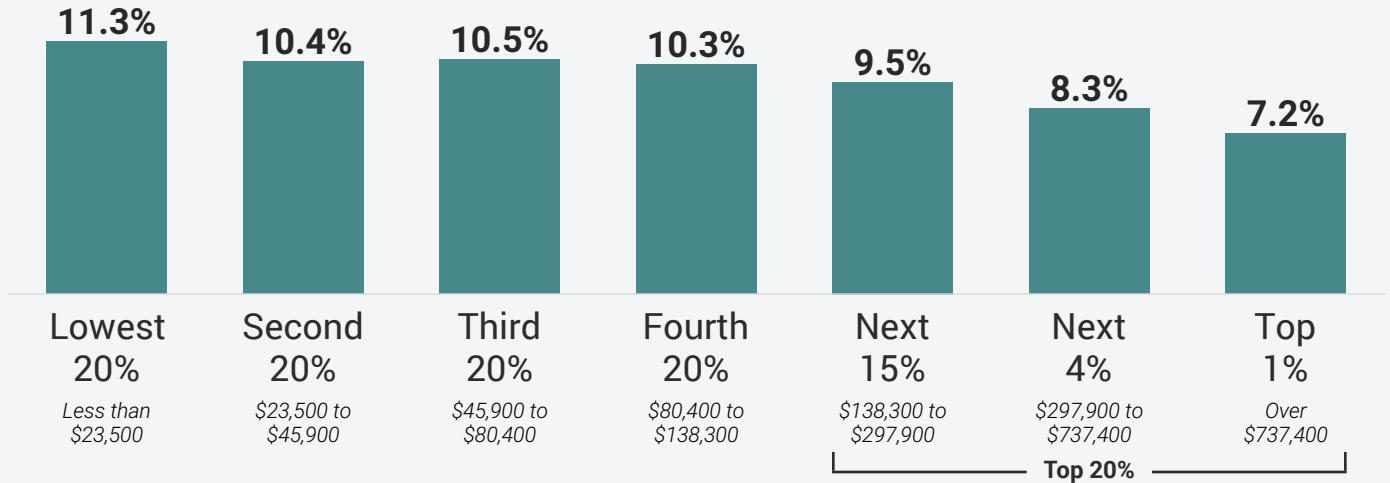
State and local tax shares of family income

Total Taxes

Share of family income

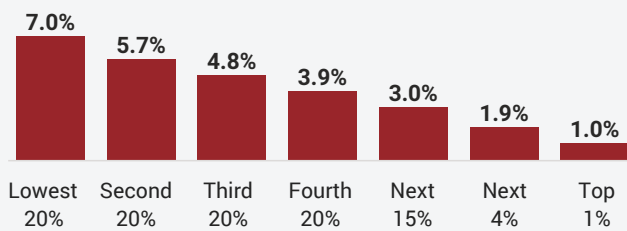


REGRESSIVE



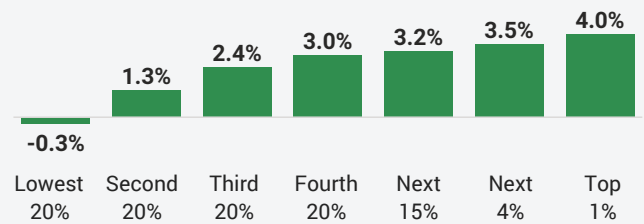
Sales & Excise Taxes

Share of family income



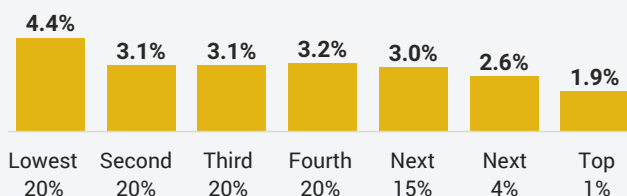
Personal Income Taxes

Share of family income



Property Taxes

Share of family income



Note: All figures and charts show 2024 state and local tax law, presented at 2023 income levels. These figures depict taxes paid by residents to their home states. Senior taxpayers are excluded for reasons detailed in the methodology. Our analysis includes nearly all (99.7 percent) state and local tax revenue collected nationwide.

U. S. Average 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 \$23,500	\$23,500 to \$45,900	\$45,900 to \$80,400	\$80,400 to \$138,300	\$138,300 to \$297,900	\$297,900 to \$737,400	Over \$737,400
Average Income in Group	\$13,600	\$34,700	\$62,200	\$108,100	\$186,800	\$428,800	\$1,889,900
Sales & Excise Taxes	7.0%	5.7%	4.8%	3.9%	3.0%	1.9%	1.0%
General Sales—Individuals	3.3%	3.1%	2.7%	2.2%	1.7%	1.0%	0.3%
Other Sales & Excise—Ind.	2.1%	1.3%	0.9%	0.6%	0.4%	0.2%	0.1%
Sales & Excise—Business	1.5%	1.4%	1.2%	1.1%	0.9%	0.7%	0.7%
Property Taxes	4.4%	3.1%	3.1%	3.2%	3.0%	2.6%	1.9%
Home, Rent, Car—Individuals	3.8%	2.6%	2.6%	2.7%	2.5%	2.0%	0.6%
Other Property Taxes	0.6%	0.5%	0.5%	0.5%	0.5%	0.7%	1.3%
Income Taxes	-0.2%	1.4%	2.4%	3.1%	3.3%	3.6%	4.1%
Personal Income Taxes	-0.3%	1.3%	2.4%	3.0%	3.2%	3.5%	4.0%
Corporate Income Taxes	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Other Taxes	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%
TOTAL TAXES	11.3%	10.4%	10.5%	10.3%	9.5%	8.3%	7.2%

ITEP Tax Inequality Index

ITEP's Tax Inequality Index measures the effects of each state's tax system on income inequality. States with negative Index values have regressive tax codes that widen income inequality. States with positive Index values do not add to income inequality and, in fact, actually lessen inequality between at least some groups. **The average state and local tax code receives an Index value of -3.8%, indicating that it worsens inequality.** (See the report methodology for additional detail.)

Ranking state and local tax systems from most to least regressive

