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States Vary in Distribution of Who Bears the Burden of Federal Income Taxes

By Scott A. Hodge

Recently released IRS data for 2008 shows how progressive the U.S. income tax system has become. Taxpayers earning under \$50,000 collectively earned 22 percent of the total adjusted gross income (AGI), but paid just 8 percent of all income taxes at an effective tax rate of 5 percent. Meanwhile, taxpayers earning over \$200,000 collectively earned 29 percent of total AGI but paid more than half of all income taxes at an effective rate of 22 percent.

While the national figures are quite progressive, the distribution of federal income taxes varies quite widely for each state. Some states have a fairly even distribution of federal income tax liability while other states have a far more progressive distribution than the national average.

The table below displays the distribution of income and federal income taxes by income group for each state. It also shows the effective tax rate – or share of income paid in taxes – for each income group.

Connecticut by far has the most progressive distribution of federal income taxes. Taxpayers earning under \$50,000 earned 13 percent of the AGI in the state, but paid 5 percent of the federal income taxes paid by all taxpayers in the state. By contrast, taxpayers earning over \$200,000 earned 44 percent of the AGI, but paid 66 percent of the income taxes.

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New York has the second most progressive distribution of federal income taxes. Taxpayers earning more than \$200,000 earned 40 percent of the state's AGI but paid 63 percent of the state's federal income taxes. Indeed, they paid three times as much in federal income taxes as every taxpayer earning under \$100,000 paid combined.

The other states in which taxpayers earning over \$200,000 paid a greater share of the state's federal tax burden than the national average include: New Jersey (58 percent); Texas (57 percent); Florida (56 percent); Massachusetts (56 percent); Wyoming (56 percent); California (55 percent); Illinois (54 percent); and Louisiana (53 percent).

By contrast, the state with perhaps the flattest distribution of federal income taxes is West Virginia, where those earning less than \$50,000 pay 13 percent of the burden while those earning more than \$200,000 pay 33 percent. Maine has the second flattest distribution in which those earning less than \$50,000 pay 14 percent of the burden while those earning more than \$200,000 paid 34 percent.

Other states with relatively flat distributions of federal income taxes include Hawaii, Indiana, Iowa, and Kentucky.

State	All Returns	Size of Adjusted Gross Income (Dollar amounts in \$thousands)				
		Under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
U.S. Total						
Number of Returns	143,490,468	94,270,441	19,244,177	11,779,543	13,825,067	4,371,240
Adjusted Gross Income (AGI)	\$8,178,369,208	\$1,769,253,510	\$1,183,134,816	\$1,017,955,750	\$1,840,625,874	\$2,367,399,257
Filers with Tax Liability	95,520,933	47,864,777	18,034,539	11,544,371	13,725,610	4,351,636
Total Income Tax	\$1,039,753,647	\$83,766,758	\$95,771,174	\$94,431,032	\$233,644,817	\$532,139,866
Effective Tax Rate	13%	5%	8%	9%	13%	22%
Share of Income Taxes Paid	100%	8%	9%	9%	22%	51%
Share of AGI	100%	22%	14%	12%	23%	29%
Alabama						
Number of Returns	2,076,195	1,458,690	259,775	154,949	161,530	41,251
Adjusted Gross Income (AGI)	\$99,243,507	\$27,987,961	\$15,946,703	\$13,389,004	\$21,159,297	\$20,760,543
Filers with Tax Liability	1,288,134	685,014	248,076	153,158	160,765	41,121
Total Income Tax	\$10,909,789	\$1,108,668	\$1,252,271	\$1,234,883	\$2,731,739	\$4,582,228
Effective Tax Rate	11%	4%	8%	9%	13%	22%
Share of Income Taxes Paid	100%	10%	11%	11%	25%	42%
Share of AGI	100%	28%	16%	13%	21%	21%
Alaska						
Number of Returns	359,709	217,536	51,331	35,207	45,781	9,854
Adjusted Gross Income (AGI)	\$20,827,932	\$4,204,212	\$3,165,227	\$3,053,109	\$6,062,376	\$4,343,007
Filers with Tax Liability	290,564	151,714	48,651	34,723	45,630	9,846
Total Income Tax	\$2,720,858	\$245,038	\$291,773	\$316,464	\$853,296	\$1,014,286
Effective Tax Rate	13%	6%	9%	10%	14%	23%
Share of Income Taxes Paid	100%	9%	11%	12%	31%	37%
Share of AGI	100%	20%	15%	15%	29%	21%
Arizona						
Number of Returns	2,714,182	1,820,319	364,515	218,254	244,208	66,886
Adjusted Gross Income (AGI)	\$141,787,560	\$35,340,478	\$22,396,950	\$18,854,007	\$32,302,511	\$32,893,613
Filers with Tax Liability	1,756,481	900,278	334,864	212,847	241,948	66,544
Total Income Tax	\$16,049,819	\$1,588,218	\$1,709,705	\$1,687,626	\$4,013,329	\$7,050,941
Effective Tax Rate	11%	4%	8%	9%	12%	21%
Share of Income Taxes Paid	100%	10%	11%	11%	25%	44%
Share of AGI	100%	25%	16%	13%	23%	23%

State	All Returns	Size of Adjusted Gross Income Dollar amounts in \$thousands)				
		Under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
Arkansas						
Number of Returns	1,223,637	885,120	154,342	84,609	78,489	21,077
Adjusted Gross Income (AGI)	\$54,402,707	\$16,743,455	\$9,463,057	\$7,285,885	\$10,265,154	\$10,645,157
Filers with Tax Liability	755,772	425,752	147,207	83,696	78,103	21,014
Total Income Tax	\$5,868,197	\$684,567	\$730,518	\$669,100	\$1,313,459	\$2,470,553
Effective Tax Rate	11%	4%	8%	9%	13%	23%
Share of Income Taxes Paid	100%	12%	12%	11%	22%	42%
Share of AGI	100%	31%	17%	13%	19%	20%
California						
Number of Returns	16,478,215	10,466,025	2,163,277	1,338,085	1,857,526	653,302
Adjusted Gross Income (AGI)	\$1,029,474,051	\$189,622,460	\$132,949,669	\$115,769,828	\$251,763,027	\$339,369,068
Filers with Tax Liability	10,809,941	5,072,157	1,958,968	1,290,353	1,838,092	650,371
Total Income Tax	\$133,856,180	\$8,810,579	\$10,486,168	\$10,559,698	\$30,167,030	\$73,832,703
Effective Tax Rate	13%	5%	8%	9%	12%	22%
Share of Income Taxes Paid	100%	7%	8%	8%	23%	55%
Share of AGI	100%	18%	13%	11%	24%	33%
Colorado						
Number of Returns	2,340,854	1,440,747	336,477	214,273	268,797	80,560
Adjusted Gross Income (AGI)	\$143,080,084	\$27,739,080	\$20,722,055	\$18,542,668	\$35,864,308	\$40,211,972
Filers with Tax Liability	1,654,661	783,732	313,787	210,050	266,879	80,213
Total Income Tax	\$18,024,184	\$1,444,468	\$1,674,238	\$1,702,232	\$4,566,200	\$8,637,046
Effective Tax Rate	13%	5%	8%	9%	13%	21%
Share of Income Taxes Paid	100%	8%	9%	9%	25%	48%
Share of AGI	100%	19%	14%	13%	25%	28%
Connecticut						
Number of Returns	1,742,470	988,361	248,621	167,838	240,643	97,007
Adjusted Gross Income (AGI)	\$143,946,830	\$18,549,904	\$15,326,801	\$14,551,864	\$32,451,266	\$63,066,994
Filers with Tax Liability	1,296,183	559,797	235,852	164,754	239,042	96,738
Total Income Tax	\$23,459,252	\$1,055,692	\$1,353,507	\$1,386,080	\$4,128,349	\$15,535,625
Effective Tax Rate	16%	6%	9%	10%	13%	25%
Share of Income Taxes Paid	100%	5%	6%	6%	18%	66%
Share of AGI	100%	13%	11%	10%	23%	44%

State	All Returns	Size of Adjusted Gross Income Dollar amounts in \$(thousands)				
		Under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
Delaware						
Number of Returns	425,490	266,511	61,331	39,412	46,952	11,284
Adjusted Gross Income (AGI)	\$24,263,346	\$5,475,028	\$3,775,929	\$3,407,364	\$6,206,912	\$5,398,113
Filers with Tax Liability	303,666	148,334	58,433	38,898	46,765	11,236
Total Income Tax	\$2,849,792	\$270,744	\$319,817	\$319,345	\$795,312	\$1,144,575
Effective Tax Rate	12%	5%	8%	9%	13%	21%
Share of Income Taxes Paid	100%	10%	11%	11%	28%	40%
Share of AGI	100%	23%	16%	14%	26%	22%
District of Columbia						
Number of Returns	302,531	182,843	44,747	24,319	33,278	17,344
Adjusted Gross Income (AGI)	\$22,495,366	\$3,835,948	\$2,732,520	\$2,098,764	\$4,564,847	\$9,263,287
Filers with Tax Liability	223,339	106,080	43,107	23,892	32,978	17,282
Total Income Tax	\$3,577,456	\$230,860	\$292,928	\$264,482	\$668,989	\$2,120,197
Effective Tax Rate	16%	6%	11%	13%	15%	23%
Share of Income Taxes Paid	100%	6%	8%	7%	19%	59%
Share of AGI	100%	17%	12%	9%	20%	41%
Florida						
Number of Returns	8,875,483	6,258,210	1,078,684	615,290	682,422	240,877
Adjusted Gross Income (AGI)	\$472,429,878	\$109,745,564	\$66,128,489	\$53,081,388	\$90,672,197	\$152,802,241
Filers with Tax Liability	5,645,900	3,112,583	1,015,428	602,794	675,727	239,368
Total Income Tax	\$62,460,624	\$5,226,145	\$5,374,900	\$5,037,636	\$11,902,389	\$34,919,553
Effective Tax Rate	13%	5%	8%	9%	13%	23%
Share of Income Taxes Paid	100%	8%	9%	8%	19%	56%
Share of AGI	100%	23%	14%	11%	19%	32%
Georgia						
Number of Returns	4,255,054	2,944,290	521,294	309,794	368,675	111,001
Adjusted Gross Income (AGI)	\$215,392,407	\$54,883,149	\$31,972,299	\$26,769,912	\$49,094,582	\$52,672,465
Filers with Tax Liability	2,598,415	1,330,819	486,491	304,061	366,354	110,690
Total Income Tax	\$24,635,534	\$2,200,906	\$2,440,931	\$2,391,505	\$6,105,889	\$11,496,304
Effective Tax Rate	11%	4%	8%	9%	12%	22%
Share of Income Taxes Paid	100%	9%	10%	10%	25%	47%
Share of AGI	100%	25%	15%	12%	23%	24%

State	All Returns	Size of Adjusted Gross Income Dollar amounts in \$thousands)				
		Under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
Hawaii						
Number of Returns	656,452	430,248	93,940	56,967	61,232	14,065
Adjusted Gross Income (AGI)	\$33,877,950	\$8,705,048	\$5,772,221	\$4,922,967	\$8,009,859	\$6,467,853
Filers with Tax Liability	459,268	242,038	87,220	55,270	60,732	14,008
Total Income Tax	\$3,719,374	\$457,131	\$471,264	\$442,235	\$970,591	\$1,378,152
Effective Tax Rate	11%	5%	8%	9%	12%	21%
Share of Income Taxes Paid	100%	12%	13%	12%	26%	37%
Share of AGI	100%	26%	17%	15%	24%	19%
Idaho						
Number of Returns	666,723	459,966	96,617	52,172	45,909	12,059
Adjusted Gross Income (AGI)	\$30,717,579	\$8,045,180	\$5,926,746	\$4,491,073	\$5,978,242	\$6,276,339
Filers with Tax Liability	423,714	228,980	86,696	50,630	45,398	12,010
Total Income Tax	\$3,125,503	\$355,050	\$391,556	\$367,149	\$707,389	\$1,304,359
Effective Tax Rate	10%	4%	7%	8%	12%	21%
Share of Income Taxes Paid	100%	11%	13%	12%	23%	42%
Share of AGI	100%	26%	19%	15%	19%	20%
Illinois						
Number of Returns	6,112,426	3,865,517	854,147	536,122	649,579	207,061
Adjusted Gross Income (AGI)	\$374,548,593	\$73,365,620	\$52,577,319	\$46,360,019	\$86,444,393	\$115,801,241
Filers with Tax Liability	4,128,709	1,948,413	800,756	526,812	646,212	206,516
Total Income Tax	\$50,445,668	\$3,476,473	\$4,378,227	\$4,362,855	\$11,222,037	\$27,006,075
Effective Tax Rate	13%	5%	8%	9%	13%	23%
Share of Income Taxes Paid	100%	7%	9%	9%	22%	54%
Share of AGI	100%	20%	14%	12%	23%	31%
Indiana						
Number of Returns	3,019,320	2,035,205	426,089	258,688	244,102	55,236
Adjusted Gross Income (AGI)	\$144,377,323	\$38,997,227	\$26,252,745	\$22,315,732	\$31,648,054	\$25,163,564
Filers with Tax Liability	1,992,138	1,034,907	403,520	255,491	243,098	55,122
Total Income Tax	\$15,650,127	\$1,791,514	\$2,073,609	\$2,044,016	\$4,095,231	\$5,645,757
Effective Tax Rate	11%	5%	8%	9%	13%	22%
Share of Income Taxes Paid	100%	11%	13%	13%	26%	36%
Share of AGI	100%	27%	18%	15%	22%	17%

State	All Returns	Size of Adjusted Gross Income Dollar amounts in \$thousands)				
		Under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
Iowa						
Number of Returns	1,415,088	915,634	219,414	133,258	118,686	28,096
Adjusted Gross Income (AGI)	\$71,528,220	\$18,392,527	\$13,526,706	\$11,485,373	\$15,372,197	\$12,751,416
Filers with Tax Liability	1,000,188	519,080	204,221	130,755	118,096	28,036
Total Income Tax	\$7,632,504	\$905,166	\$1,005,991	\$986,311	\$1,921,423	\$2,813,613
Effective Tax Rate	11%	5%	7%	9%	12%	22%
Share of Income Taxes Paid	100%	12%	13%	13%	25%	37%
Share of AGI	100%	26%	19%	16%	21%	18%
Kansas						
Number of Returns	1,328,944	868,137	189,549	117,034	121,390	32,834
Adjusted Gross Income (AGI)	\$70,890,584	\$16,623,965	\$11,678,503	\$10,109,798	\$15,942,720	\$16,535,599
Filers with Tax Liability	905,922	458,478	178,440	115,426	120,804	32,774
Total Income Tax	\$8,397,430	\$793,432	\$907,119	\$907,659	\$2,029,628	\$3,759,592
Effective Tax Rate	12%	5%	8%	9%	13%	23%
Share of Income Taxes Paid	100%	9%	11%	11%	24%	45%
Share of AGI	100%	23%	16%	14%	22%	23%
Kentucky						
Number of Returns	1,869,439	1,301,115	255,977	146,841	132,645	32,861
Adjusted Gross Income (AGI)	\$85,903,879	\$25,000,957	\$15,736,616	\$12,651,908	\$17,212,094	\$15,302,304
Filers with Tax Liability	1,218,223	663,714	244,535	145,139	132,039	32,796
Total Income Tax	\$8,917,280	\$1,106,431	\$1,210,788	\$1,126,156	\$2,150,532	\$3,323,373
Effective Tax Rate	10%	4%	8%	9%	12%	22%
Share of Income Taxes Paid	100%	12%	14%	13%	24%	37%
Share of AGI	100%	29%	18%	15%	20%	18%
Louisiana						
Number of Returns	1,983,957	1,377,204	242,892	147,417	164,754	51,690
Adjusted Gross Income (AGI)	\$106,362,237	\$25,328,819	\$14,915,334	\$12,744,453	\$21,690,291	\$31,683,341
Filers with Tax Liability	1,250,519	658,602	231,660	145,340	163,493	51,424
Total Income Tax	\$13,814,350	\$1,108,022	\$1,227,762	\$1,221,617	\$2,884,279	\$7,372,670
Effective Tax Rate	13%	4%	8%	10%	13%	23%
Share of Income Taxes Paid	100%	8%	9%	9%	21%	53%
Share of AGI	100%	24%	14%	12%	20%	30%

State	All Returns	Size of Adjusted Gross Income Dollar amounts in \$thousands)				
		Under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
Maine						
Number of Returns	633,674	432,138	92,607	52,242	45,592	11,095
Adjusted Gross Income (AGI)	\$29,682,577	\$8,677,511	\$5,692,781	\$4,492,790	\$5,921,151	\$4,898,346
Filers with Tax Liability	443,576	247,764	88,152	51,427	45,179	11,054
Total Income Tax	\$3,028,042	\$427,903	\$437,156	\$396,603	\$724,492	\$1,041,888
Effective Tax Rate	10%	5%	8%	9%	12%	21%
Share of Income Taxes Paid	100%	14%	14%	13%	24%	34%
Share of AGI	100%	29%	19%	15%	20%	17%
Maryland						
Number of Returns	2,776,026	1,600,385	402,381	266,228	391,016	116,016
Adjusted Gross Income (AGI)	\$185,108,742	\$32,863,124	\$24,753,038	\$23,082,097	\$52,953,136	\$51,457,349
Filers with Tax Liability	2,012,029	874,496	374,211	259,229	388,376	115,717
Total Income Tax	\$23,104,010	\$1,598,614	\$2,007,854	\$2,109,544	\$6,372,022	\$11,015,976
Effective Tax Rate	12%	5%	8%	9%	12%	21%
Share of Income Taxes Paid	100%	7%	9%	9%	28%	48%
Share of AGI	100%	18%	13%	12%	29%	28%
Massachusetts						
Number of Returns	3,197,925	1,875,999	456,712	295,364	421,287	148,563
Adjusted Gross Income (AGI)	\$226,476,203	\$37,127,430	\$28,086,604	\$25,609,639	\$56,803,776	\$78,848,756
Filers with Tax Liability	2,387,861	1,095,634	434,835	290,396	418,860	148,136
Total Income Tax	\$32,673,655	\$2,140,679	\$2,561,977	\$2,489,985	\$7,328,344	\$18,152,670
Effective Tax Rate	14%	6%	9%	10%	13%	23%
Share of Income Taxes Paid	100%	7%	8%	8%	22%	56%
Share of AGI	100%	16%	12%	11%	25%	35%
Michigan						
Number of Returns	4,626,365	3,058,430	640,693	400,198	427,618	99,426
Adjusted Gross Income (AGI)	\$231,683,311	\$55,602,703	\$39,516,003	\$34,559,136	\$56,089,206	\$45,916,262
Filers with Tax Liability	3,059,154	1,533,136	606,101	394,861	425,872	99,184
Total Income Tax	\$26,212,185	\$2,550,480	\$3,142,684	\$3,152,450	\$7,134,132	\$10,232,439
Effective Tax Rate	11%	5%	8%	9%	13%	22%
Share of Income Taxes Paid	100%	10%	12%	12%	27%	39%
Share of AGI	100%	24%	17%	15%	24%	20%

State	All Returns	Size of Adjusted Gross Income Dollar amounts in \$thousands)				
		Under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
Minnesota						
Number of Returns	2,569,679	1,572,869	385,985	254,213	279,280	77,332
Adjusted Gross Income (AGI)	\$151,773,983	\$30,685,605	\$23,821,873	\$21,979,080	\$36,789,290	\$38,498,134
Filers with Tax Liability	1,850,504	883,836	362,174	249,689	277,703	77,102
Total Income Tax	\$18,474,389	\$1,613,939	\$1,865,543	\$1,906,722	\$4,489,368	\$8,598,816
Effective Tax Rate	12%	5%	8%	9%	12%	22%
Share of Income Taxes Paid	100%	9%	10%	10%	24%	47%
Share of AGI	100%	20%	16%	14%	24%	25%
Mississippi						
Number of Returns	1,254,942	934,305	144,535	80,777	76,257	19,068
Adjusted Gross Income (AGI)	\$52,321,579	\$17,166,116	\$8,858,437	\$6,966,908	\$9,920,359	\$9,409,760
Filers with Tax Liability	719,916	408,336	137,325	79,635	75,669	18,951
Total Income Tax	\$5,249,795	\$640,994	\$676,991	\$633,852	\$1,266,946	\$2,031,011
Effective Tax Rate	10%	4%	8%	9%	13%	22%
Share of Income Taxes Paid	100%	12%	13%	12%	24%	39%
Share of AGI	100%	33%	17%	13%	19%	18%
Missouri						
Number of Returns	2,739,220	1,855,767	377,027	223,519	223,223	59,684
Adjusted Gross Income (AGI)	\$139,187,724	\$35,476,681	\$23,182,365	\$19,279,394	\$29,239,021	\$32,010,263
Filers with Tax Liability	1,832,981	973,762	357,225	220,388	222,066	59,540
Total Income Tax	\$16,159,355	\$1,657,382	\$1,813,909	\$1,744,369	\$3,710,695	\$7,233,001
Effective Tax Rate	12%	5%	8%	9%	13%	23%
Share of Income Taxes Paid	100%	10%	11%	11%	23%	45%
Share of AGI	100%	25%	17%	14%	21%	23%
Montana						
Number of Returns	477,153	335,721	64,808	36,517	31,257	8,850
Adjusted Gross Income (AGI)	\$21,406,639	\$5,957,753	\$3,982,718	\$3,140,032	\$4,061,458	\$4,264,680
Filers with Tax Liability	314,174	177,822	60,739	35,819	30,972	8,822
Total Income Tax	\$2,295,566	\$284,778	\$296,183	\$275,475	\$504,315	\$934,815
Effective Tax Rate	11%	5%	7%	9%	12%	22%
Share of Income Taxes Paid	100%	12%	13%	12%	22%	41%
Share of AGI	100%	28%	19%	15%	19%	20%

State	All Returns	Size of Adjusted Gross Income Dollar amounts in \$thousands)				
		Under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
Nebraska						
Number of Returns	857,622	566,624	125,955	76,463	70,601	17,979
Adjusted Gross Income (AGI)	\$43,894,512	\$10,965,284	\$7,755,513	\$6,594,272	\$9,174,090	\$9,405,352
Filers with Tax Liability	591,594	311,354	117,066	75,008	70,228	17,938
Total Income Tax	\$4,890,346	\$537,529	\$568,721	\$560,868	\$1,132,457	\$2,090,770
Effective Tax Rate	11%	5%	7%	9%	12%	22%
Share of Income Taxes Paid	100%	11%	12%	11%	23%	43%
Share of AGI	100%	25%	18%	15%	21%	21%
Nevada						
Number of Returns	1,272,433	842,077	181,836	104,652	112,705	31,163
Adjusted Gross Income (AGI)	\$71,050,701	\$15,435,694	\$11,163,802	\$9,033,002	\$14,838,818	\$20,579,384
Filers with Tax Liability	854,584	443,220	166,741	102,065	111,767	30,791
Total Income Tax	\$8,788,491	\$809,208	\$873,846	\$828,136	\$1,854,725	\$4,422,578
Effective Tax Rate	12%	5%	8%	9%	12%	21%
Share of Income Taxes Paid	100%	9%	10%	9%	21%	50%
Share of AGI	100%	22%	16%	13%	21%	29%
New Hampshire						
Number of Returns	668,971	402,169	98,059	66,463	81,979	20,301
Adjusted Gross Income (AGI)	\$40,335,754	\$7,928,876	\$6,053,038	\$5,753,377	\$10,865,066	\$9,735,397
Filers with Tax Liability	497,127	236,605	93,265	65,466	81,533	20,258
Total Income Tax	\$5,055,564	\$442,000	\$502,294	\$530,159	\$1,413,516	\$2,167,592
Effective Tax Rate	13%	6%	8%	9%	13%	22%
Share of Income Taxes Paid	100%	9%	10%	10%	28%	43%
Share of AGI	100%	20%	15%	14%	27%	24%
New Jersey						
Number of Returns	4,304,848	2,483,370	585,827	397,619	608,340	229,692
Adjusted Gross Income (AGI)	\$315,972,205	\$47,476,178	\$36,054,024	\$34,496,951	\$82,662,066	\$115,282,988
Filers with Tax Liability	3,077,401	1,304,937	549,418	388,777	604,997	229,272
Total Income Tax	\$45,765,098	\$2,370,682	\$3,111,352	\$3,281,364	\$10,420,086	\$26,581,615
Effective Tax Rate	14%	5%	9%	10%	13%	23%
Share of Income Taxes Paid	100%	5%	7%	7%	23%	58%
Share of AGI	100%	15%	11%	11%	26%	36%

State	All Returns	Size of Adjusted Gross Income Dollar amounts in \$thousands)				
		Under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
New Mexico						
Number of Returns	923,431	659,218	113,258	65,298	68,629	17,028
Adjusted Gross Income (AGI)	\$41,547,512	\$12,079,703	\$6,952,331	\$5,637,187	\$9,039,097	\$7,839,194
Filers with Tax Liability	573,865	316,855	107,391	64,388	68,249	16,982
Total Income Tax	\$4,558,113	\$525,015	\$566,602	\$543,243	\$1,198,608	\$1,724,643
Effective Tax Rate	11%	4%	8%	10%	13%	22%
Share of Income Taxes Paid	100%	12%	12%	12%	26%	38%
Share of AGI	100%	29%	17%	14%	22%	19%
New York						
Number of Returns	9,203,531	5,898,821	1,227,890	751,443	959,822	365,555
Adjusted Gross Income (AGI)	\$630,575,468	\$109,150,414	\$75,420,122	\$64,983,111	\$128,862,011	\$252,159,808
Filers with Tax Liability	6,233,030	3,016,002	1,163,407	736,385	953,274	363,962
Total Income Tax	\$95,488,844	\$5,492,602	\$6,677,526	\$6,472,386	\$16,706,028	\$60,140,302
Effective Tax Rate	15%	5%	9%	10%	13%	24%
Share of Income Taxes Paid	100%	6%	7%	7%	17%	63%
Share of AGI	100%	17%	12%	10%	20%	40%
North Carolina						
Number of Returns	4,180,091	2,873,946	537,484	322,074	347,138	99,449
Adjusted Gross Income (AGI)	\$209,057,409	\$56,602,647	\$33,016,137	\$27,814,475	\$45,927,559	\$45,696,592
Filers with Tax Liability	2,664,444	1,396,302	507,345	316,871	344,744	99,182
Total Income Tax	\$22,636,326	\$2,345,121	\$2,509,782	\$2,448,117	\$5,621,793	\$9,711,514
Effective Tax Rate	11%	4%	8%	9%	12%	21%
Share of Income Taxes Paid	100%	10%	11%	11%	25%	43%
Share of AGI	100%	27%	16%	13%	22%	22%
North Dakota						
Number of Returns	322,761	210,883	48,074	30,481	25,801	7,522
Adjusted Gross Income (AGI)	\$16,858,774	\$4,065,662	\$2,973,776	\$2,624,741	\$3,345,923	\$3,848,673
Filers with Tax Liability	235,533	126,325	45,824	30,160	25,709	7,515
Total Income Tax	\$2,013,043	\$221,632	\$236,739	\$242,931	\$447,443	\$864,299
Effective Tax Rate	12%	5%	8%	9%	13%	22%
Share of Income Taxes Paid	100%	11%	12%	12%	22%	43%
Share of AGI	100%	24%	18%	16%	20%	23%

State	All Returns	Size of Adjusted Gross Income Dollar amounts in \$thousands)				
		Under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
Ohio						
Number of Returns	5,562,764	3,780,191	799,805	456,557	418,940	107,271
Adjusted Gross Income (AGI)	\$270,208,208	\$76,644,144	\$49,063,629	\$39,352,976	\$54,537,565	\$50,609,893
Filers with Tax Liability	3,876,376	2,137,352	763,862	451,108	416,997	107,057
Total Income Tax	\$30,126,028	\$3,927,123	\$4,139,317	\$3,712,555	\$6,983,358	\$11,363,675
Effective Tax Rate	11%	5%	8%	9%	13%	22%
Share of Income Taxes Paid	100%	13%	14%	12%	23%	38%
Share of AGI	100%	28%	18%	15%	20%	19%
Oklahoma						
Number of Returns	1,605,411	1,107,822	216,578	124,247	120,318	36,446
Adjusted Gross Income (AGI)	\$82,099,684	\$21,447,041	\$13,308,906	\$10,708,970	\$15,745,725	\$20,889,042
Filers with Tax Liability	1,051,298	567,419	205,089	122,741	119,745	36,304
Total Income Tax	\$9,947,174	\$953,138	\$1,040,396	\$996,195	\$2,062,550	\$4,894,895
Effective Tax Rate	12%	4%	8%	9%	13%	23%
Share of Income Taxes Paid	100%	10%	10%	10%	21%	49%
Share of AGI	100%	26%	16%	13%	19%	25%
Oregon						
Number of Returns	1,753,860	1,158,535	251,639	148,291	154,533	40,862
Adjusted Gross Income (AGI)	\$88,955,156	\$22,150,668	\$15,472,765	\$12,795,594	\$20,321,078	\$18,215,048
Filers with Tax Liability	1,182,640	610,352	233,459	144,872	153,226	40,731
Total Income Tax	\$9,587,317	\$1,055,186	\$1,160,834	\$1,102,446	\$2,416,818	\$3,852,032
Effective Tax Rate	11%	5%	8%	9%	12%	21%
Share of Income Taxes Paid	100%	11%	12%	11%	25%	40%
Share of AGI	100%	25%	17%	14%	23%	20%
Pennsylvania						
Number of Returns	6,130,055	3,987,068	868,684	531,796	575,504	167,003
Adjusted Gross Income (AGI)	\$334,701,855	\$76,785,914	\$53,465,993	\$45,915,484	\$75,972,968	\$82,561,494
Filers with Tax Liability	4,264,743	2,172,208	828,133	524,843	572,889	166,670
Total Income Tax	\$41,486,929	\$3,938,854	\$4,464,967	\$4,297,119	\$9,829,052	\$18,956,937
Effective Tax Rate	12%	5%	8%	9%	13%	23%
Share of Income Taxes Paid	100%	9%	11%	10%	24%	46%
Share of AGI	100%	23%	16%	14%	23%	25%

State	All Returns	Size of Adjusted Gross Income Dollar amounts in \$thousands)				
		Under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
Rhode Island						
Number of Returns	510,709	327,429	71,112	44,947	53,746	13,475
Adjusted Gross Income (AGI)	\$28,211,010	\$6,483,190	\$4,383,352	\$3,887,623	\$7,121,812	\$6,335,032
Filers with Tax Liability	361,016	182,149	67,590	44,338	53,499	13,440
Total Income Tax	\$3,393,400	\$333,016	\$373,885	\$361,055	\$898,784	\$1,426,661
Effective Tax Rate	12%	5%	9%	9%	13%	23%
Share of Income Taxes Paid	100%	10%	11%	11%	26%	42%
Share of AGI	100%	23%	16%	14%	25%	22%
South Carolina						
Number of Returns	2,047,201	1,459,936	249,491	148,649	150,680	38,445
Adjusted Gross Income (AGI)	\$93,513,472	\$28,138,881	\$15,323,481	\$12,827,858	\$19,746,868	\$17,476,383
Filers with Tax Liability	1,273,969	703,672	236,201	146,220	149,567	38,309
Total Income Tax	\$9,540,858	\$1,156,609	\$1,173,707	\$1,130,500	\$2,420,959	\$3,659,083
Effective Tax Rate	10%	4%	8%	9%	12%	21%
Share of Income Taxes Paid	100%	12%	12%	12%	25%	38%
Share of AGI	100%	30%	16%	14%	21%	19%
South Dakota						
Number of Returns	389,575	266,474	56,471	32,137	26,283	8,210
Adjusted Gross Income (AGI)	\$19,073,893	\$4,941,876	\$3,483,129	\$2,761,489	\$3,419,000	\$4,468,399
Filers with Tax Liability	266,064	147,144	52,962	31,636	26,126	8,196
Total Income Tax	\$2,299,286	\$254,009	\$257,895	\$244,445	\$447,848	\$1,095,087
Effective Tax Rate	12%	5%	7%	9%	13%	25%
Share of Income Taxes Paid	100%	11%	11%	11%	19%	48%
Share of AGI	100%	26%	18%	14%	18%	23%
Tennessee						
Number of Returns	2,842,898	2,012,534	366,465	202,858	201,246	59,795
Adjusted Gross Income (AGI)	\$134,950,699	\$38,585,452	\$22,468,185	\$17,481,692	\$26,514,992	\$29,900,376
Filers with Tax Liability	1,814,965	1,004,650	349,810	200,601	200,269	59,635
Total Income Tax	\$15,503,027	\$1,675,138	\$1,782,144	\$1,645,204	\$3,544,223	\$6,856,318
Effective Tax Rate	11%	4%	8%	9%	13%	23%
Share of Income Taxes Paid	100%	11%	11%	11%	23%	44%
Share of AGI	100%	29%	17%	13%	20%	22%

State	All Returns	Size of Adjusted Gross Income Dollar amounts in \$thousands)				
		Under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
Texas						
Number of Returns	10,792,258	7,285,599	1,333,092	814,685	1,004,744	354,138
Adjusted Gross Income (AGI)	\$639,971,478	\$139,969,848	\$81,781,003	\$70,460,542	\$134,379,537	\$213,380,547
Filers with Tax Liability	6,822,725	3,416,440	1,251,221	802,421	999,507	353,136
Total Income Tax	\$88,794,480	\$5,909,604	\$6,676,175	\$6,821,619	\$18,369,206	\$51,017,876
Effective Tax Rate	14%	4%	8%	10%	14%	24%
Share of Income Taxes Paid	100%	7%	8%	8%	21%	57%
Share of AGI	100%	22%	13%	11%	21%	33%
Utah						
Number of Returns	1,145,303	743,354	174,211	103,328	98,894	25,516
Adjusted Gross Income (AGI)	\$60,032,402	\$14,058,970	\$10,720,869	\$8,906,899	\$12,889,592	\$13,456,072
Filers with Tax Liability	730,938	364,060	146,167	97,808	97,522	25,381
Total Income Tax	\$6,173,830	\$588,044	\$652,995	\$665,044	\$1,438,907	\$2,828,840
Effective Tax Rate	10%	4%	6%	7%	11%	21%
Share of Income Taxes Paid	100%	10%	11%	11%	23%	46%
Share of AGI	100%	23%	18%	15%	21%	22%
Vermont						
Number of Returns	320,162	214,292	45,110	27,694	26,317	6,749
Adjusted Gross Income (AGI)	\$15,950,073	\$4,136,604	\$2,773,280	\$2,387,511	\$3,446,669	\$3,206,011
Filers with Tax Liability	224,748	121,808	42,922	27,211	26,073	6,734
Total Income Tax	\$1,756,599	\$221,201	\$221,515	\$215,225	\$431,028	\$667,629
Effective Tax Rate	11%	5%	8%	9%	13%	21%
Share of Income Taxes Paid	100%	13%	13%	12%	25%	38%
Share of AGI	100%	26%	17%	15%	22%	20%
Virginia						
Number of Returns	3,727,792	2,227,458	523,228	345,621	479,305	152,180
Adjusted Gross Income (AGI)	\$238,153,992	\$44,545,843	\$32,236,093	\$29,927,409	\$64,924,624	\$66,520,023
Filers with Tax Liability	2,674,714	1,216,685	491,243	338,408	476,501	151,877
Total Income Tax	\$30,098,802	\$2,184,036	\$2,658,911	\$2,791,376	\$8,156,942	\$14,307,536
Effective Tax Rate	13%	5%	8%	9%	13%	22%
Share of Income Taxes Paid	100%	7%	9%	9%	27%	48%
Share of AGI	100%	19%	14%	13%	27%	28%

State	All Returns	Size of Adjusted Gross Income Dollar amounts in \$thousands)				
		Under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
Washington						
Number of Returns	3,185,705	1,931,737	475,365	310,822	367,549	100,232
Adjusted Gross Income (AGI)	\$194,217,775	\$38,249,196	\$29,301,245	\$26,899,198	\$48,746,043	\$51,022,093
Filers with Tax Liability	2,302,518	1,087,460	445,400	304,635	365,097	99,926
Total Income Tax	\$24,554,592	\$2,037,769	\$2,426,803	\$2,542,998	\$6,328,489	\$11,218,532
Effective Tax Rate	13%	5%	8%	9%	13%	22%
Share of Income Taxes Paid	100%	8%	10%	10%	26%	46%
Share of AGI	100%	20%	15%	14%	25%	26%
West Virginia						
Number of Returns	785,966	546,280	112,497	63,678	52,634	10,877
Adjusted Gross Income (AGI)	\$34,937,804	\$10,665,282	\$6,920,137	\$5,479,953	\$6,768,932	\$5,103,498
Filers with Tax Liability	527,282	291,668	108,985	63,269	52,489	10,871
Total Income Tax	\$3,691,833	\$478,457	\$569,392	\$529,293	\$899,222	\$1,215,470
Effective Tax Rate	11%	4%	8%	10%	13%	24%
Share of Income Taxes Paid	100%	13%	15%	14%	24%	33%
Share of AGI	100%	31%	20%	16%	19%	15%
Wisconsin						
Number of Returns	2,767,859	1,771,764	418,864	268,699	251,441	57,091
Adjusted Gross Income (AGI)	\$145,009,304	\$34,308,234	\$25,857,029	\$23,196,355	\$32,513,949	\$29,133,737
Filers with Tax Liability	1,940,996	975,862	393,953	264,137	250,096	56,948
Total Income Tax	\$16,238,293	\$1,739,459	\$1,994,754	\$1,986,901	\$3,938,301	\$6,578,877
Effective Tax Rate	11%	5%	8%	9%	12%	23%
Share of Income Taxes Paid	100%	11%	12%	12%	24%	41%
Share of AGI	100%	24%	18%	16%	22%	20%
Wyoming						
Number of Returns	274,041	165,381	43,515	29,173	28,565	7,407
Adjusted Gross Income (AGI)	\$17,864,578	\$2,703,380	\$2,692,633	\$2,520,867	\$3,694,343	\$6,253,355
Filers with Tax Liability	201,684	95,932	41,154	28,804	28,425	7,369
Total Income Tax	\$2,623,108	\$176,442	\$232,678	\$248,590	\$501,584	\$1,463,815
Effective Tax Rate	15%	7%	9%	10%	14%	23%
Share of Income Taxes Paid	100%	7%	9%	9%	19%	56%
Share of AGI	100%	15%	15%	14%	21%	35%