

# APPENDIX A: Who Pays Summary Data

Total state and local taxes as a share of family income in all 50 states and D.C.

State	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Next 15%	Next 4%	Top 1%
Alabama	11.9%	11.5%	10.5%	9.3%	8.4%	6.7%	5.4%
Alaska	8.7%	5.9%	5.4%	5.4%	4.3%	3.2%	2.8%
Arizona	11.8%	10.1%	9.8%	9.1%	7.8%	6.3%	5.0%
Arkansas	13.1%	11.1%	11.7%	10.1%	9.4%	8.1%	5.8%
California	11.7%	10.3%	10.4%	11.0%	10.8%	10.4%	12.0%
Colorado	8.3%	9.0%	9.9%	9.3%	8.5%	7.6%	7.0%
Connecticut	12.4%	10.4%	11.7%	12.2%	10.8%	9.3%	7.9%
Delaware	8.2%	7.6%	7.9%	8.1%	7.7%	7.7%	6.8%
D.C.	4.8%	10.6%	11.5%	12.4%	12.1%	10.9%	11.4%
Florida	13.2%	10.9%	9.5%	8.4%	6.4%	5.0%	2.7%
Georgia	10.3%	10.1%	9.6%	9.8%	9.3%	8.0%	6.9%
Hawai'i	14.1%	13.7%	14.2%	13.4%	11.8%	10.2%	10.1%
Idaho	9.5%	7.8%	8.4%	8.6%	8.4%	7.3%	6.4%
Illinois	14.8%	12.6%	12.8%	11.6%	10.8%	9.1%	7.3%
Indiana	13.3%	11.0%	10.4%	9.7%	8.7%	7.4%	6.2%
Iowa	11.6%	11.4%	10.5%	10.7%	10.6%	8.9%	7.2%
Kansas	11.4%	11.2%	11.7%	11.2%	10.8%	9.0%	7.5%
Kentucky	12.4%	10.9%	11.0%	10.3%	10.0%	8.4%	6.6%
Louisiana	13.1%	12.7%	12.5%	10.9%	10.1%	8.7%	6.5%
Maine	8.6%	9.3%	10.6%	10.7%	10.8%	10.1%	9.5%
Maryland	9.6%	9.7%	11.2%	12.0%	10.8%	9.6%	9.0%
Massachusetts	8.2%	9.2%	9.6%	10.0%	9.1%	7.9%	8.9%
Michigan	7.1%	9.0%	9.7%	9.7%	8.6%	7.4%	5.7%
Minnesota	6.2%	8.0%	10.0%	10.9%	9.9%	9.9%	10.5%
Mississippi	12.4%	10.8%	11.0%	10.1%	9.6%	8.2%	6.9%
Missouri	9.8%	8.5%	8.6%	8.9%	8.7%	7.3%	5.7%
Montana	9.5%	7.5%	8.3%	8.5%	8.4%	7.7%	6.7%

## APPENDIX A: Who Pays Summary Data (cont.)

State	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Next 15%	Next 4%	Top 1%
Nebraska	11.2%	10.1%	11.0%	10.1%	10.2%	9.1%	7.2%
Nevada	11.9%	9.5%	8.6%	7.8%	6.7%	5.0%	2.8%
New Hampshire	8.9%	6.0%	6.7%	6.3%	5.2%	4.2%	2.8%
New Jersey	8.8%	9.4%	10.8%	12.0%	11.1%	9.4%	10.5%
New Mexico	7.1%	9.0%	11.0%	11.6%	10.7%	9.6%	8.1%
New York	11.1%	11.8%	13.3%	13.8%	13.8%	12.8%	13.5%
North Carolina	10.5%	9.6%	9.3%	9.1%	8.5%	7.2%	6.0%
North Dakota	9.8%	8.2%	8.5%	6.7%	6.7%	5.7%	4.9%
Ohio	12.7%	10.5%	10.4%	10.0%	9.3%	8.0%	6.3%
Oklahoma	12.2%	10.3%	10.5%	9.8%	8.9%	7.9%	6.3%
Oregon	12.0%	10.1%	9.7%	10.9%	11.0%	10.0%	10.4%
Pennsylvania	15.1%	12.8%	11.4%	10.2%	9.4%	8.2%	6.0%
Rhode Island	13.3%	9.8%	9.6%	10.4%	9.4%	9.1%	8.6%
South Carolina	10.1%	8.2%	8.8%	9.5%	9.4%	8.1%	6.5%
South Dakota	11.4%	8.8%	8.6%	7.0%	6.7%	4.2%	2.6%
Tennessee	12.8%	10.9%	10.2%	8.6%	7.1%	5.3%	3.8%
Texas	12.8%	11.2%	9.9%	8.8%	7.2%	6.2%	4.6%
Utah	9.8%	10.0%	10.4%	10.3%	9.5%	7.6%	6.4%
Vermont	6.3%	8.2%	9.6%	10.5%	10.6%	10.3%	10.1%
Virginia	8.7%	9.7%	10.3%	10.3%	9.6%	8.5%	7.2%
Washington	13.8%	10.9%	10.9%	9.4%	8.0%	5.4%	4.1%
West Virginia	11.6%	10.9%	10.0%	9.6%	9.3%	8.6%	7.2%
Wisconsin	10.8%	10.1%	9.9%	9.8%	8.9%	7.4%	6.6%
Wyoming	11.1%	8.9%	7.4%	6.9%	6.6%	5.0%	3.4%
<b>Average Across All States</b>	<b>11.4%</b>	<b>10.4%</b>	<b>10.5%</b>	<b>10.3%</b>	<b>9.5%</b>	<b>8.3%</b>	<b>7.2%</b>

Note: Figures show 2024 tax law, as enacted through January 1, 2024, at 2023 income levels. Senior taxpayers are excluded for reasons detailed in the methodology section.

Source: Institute on Taxation and Economic Policy (ITEP)