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**Health Care Reform Financing Options:  
Review and Comparison of Six Progressive Options to  
Finance Health Care Reform**  
**(State-by-State Figures in Appendix)**

This report compares the revenue impact and distributional effects of six progressive revenue measures that have been discussed by members of Congress in recent months as options for financing health care reform. Several of the revenue measures analyzed here are the subjects of previous reports from Citizens for Tax Justice, while others are variations on those options that have been put forward by lawmakers during the ongoing debate over health care reform.

All of the six revenue measures examined here would make our tax system fairer, which is badly needed after the regressive tax cuts enacted over the past several years.

The major changes made to the tax code since 2001 have disproportionately benefited the richest five percent of Americans.<sup>1</sup> Supporters of these high-income tax cuts argue that they boost economic growth, but the current state of the economy suggests that there is no evidence of this. At the same time, most of the increases in income that did occur during this period accrued to the richest one percent of Americans.<sup>2</sup> Given this, it makes sense that the wealthiest taxpayers be asked to contribute more to fund essential public services like health care. Each of these six proposals would accomplish this.

The health care proposal being debated in the House of Representatives includes revenue measures that would go into effect in 2011, while a health care proposal under consideration in the Senate includes revenue measures that do not take effect until 2013. Given the uncertainty about what the final health care law will look like and to ease comparison, we assume for the purposes of this report that all the revenue measures considered here would go into effect in 2012.

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<sup>1</sup> Citizens for Tax Justice, "The Bush Tax Cuts Cost Two and a Half Times as Much as the House Democrats' Health Care Proposal," September 8, 2009. <http://www.ctj.org/pdf/bushtaxcutsvshealthcare.pdf>

<sup>2</sup> Center on Budget and Policy Priorities, "Top One Percent Reaped Two Thirds of Income Gains in Last Economic Expansion," September 9, 2009. <http://www.cbpp.org/cms/index.cfm?fa=view&id=2908>

This report provides the revenue impact in calendar year 2012 as well as the revenue impact for fiscal years 2012 through 2019. (Congress currently budgets for a ten-year period ending in fiscal year 2019.) Previous estimates from Citizens for Tax Justice, as well as official estimates from the Congressional Joint Committee on Taxation, come to different conclusions about revenue impacts when they assume provisions take effect in years before or after 2012.

## **Limiting Itemized Deductions for the Very Wealthy**

Itemized deductions provide subsidies for certain activities (like buying a home or giving to charity) through the tax system. But they unfairly subsidize these activities at higher rates for wealthy families than they do for middle-income families.

People filing their federal income taxes are allowed deductions to lower their taxable income. They can either take a “standard deduction” or choose to “itemize” their deductions. Most people take the standard deduction, but well-off families typically itemize.

The income tax allows you to take an itemized deduction for interest you paid during the year on a home mortgage, for charitable donations you made during the year, for state and local taxes you’ve paid, and for several other expenses.

The problem is that itemized deductions subsidize certain activities at a higher rate for high-income taxpayers.

For example, the itemized deduction for home mortgage interest is supposed to encourage home ownership, but it does so in an outrageously unfair manner. In 2011, the top income tax bracket will be 39.6 percent. Someone rich enough to be in the top income tax bracket will save almost 40 cents for each dollar they spend that year on mortgage interest.

A middle-income family might be in the 15 percent tax bracket. This family will save only 15 cents for each dollar they spend on mortgage interest.

If a member of Congress proposed a program to encourage home ownership through direct subsidies, with larger subsidies going to rich families than middle-income families, we would say that’s absurd. But that’s exactly how the itemized deductions work.

**Limit on Itemized Deductions (Cap Itemized Deductions at 28 Percent):<sup>3</sup>**

**Revenue impact in calendar year 2012: \$21.2 billion.**

**Revenue impact in fiscal years 2012-2019: \$178.2 billion.<sup>4</sup>**

The proposal initially put forward by President Obama to finance health care reform would reduce, but not eliminate, this disparity by limiting the savings for each dollar of deductions to 28 cents. So someone in the 39.6 percent tax bracket would save 28 cents (instead of nearly 40 cents) for each dollar of itemized deductions. That's still more than the family in the 15 percent bracket would save, but the difference would be reduced.

**Modified Limit on Itemized Deductions (Cap Itemized Deductions at 35 Percent):**

**Revenue impact in calendar year 2012: \$7.8 billion.**

**Revenue impact in fiscal years 2012-2019: \$65.6 billion.**

Some members of the Senate are considering a scaled back version of the President's proposal.<sup>5</sup> This version of the proposal would limit the benefits of itemized deductions to 35 percent for people in the top income tax bracket and 33 percent for people in the second bracket from the top.

Currently, the top income tax rate is 35 percent and the second from the top is 33 percent, so itemized deductions already have a maximum value of 35 or 33 percent for taxpayers in the top two brackets. But the Bush tax cuts, which lowered rates to these levels, are scheduled by law to expire at the end of 2010. That means that in 2011 and after, the top rate will be 39.6 percent and the second from the top will be 36 percent. This proposal would therefore freeze the value of itemized deductions at current levels for taxpayers in the top two income tax brackets.

## **Reforming the Medicare Tax**

The Medicare payroll tax is the one important tax we already have that is dedicated to funding health care, but it completely exempts wealthy investors whose income takes the form of capital gains, stock dividends, interest, rents, royalties, and many other types of investment income.

The Medicare payroll tax (also called the Hospital Insurance tax, or HI tax) is levied at a flat rate of 2.9 percent on all wages and salaries. Technically, half is paid by the

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<sup>3</sup> A previous CTJ report analyzed this option but assumed that it would take effect in 2011. Citizens for Tax Justice, "Health Care Financing Options: President Obama's Proposal to Limit Itemized Deductions for High-Income Families," July 7, 2009. <http://www.ctj.org/payingforhealthcare/idlimitproposal.pdf>

<sup>4</sup> Official revenue estimates are larger because they account for a change to the AMT that the administration included in its proposal to limit deductions. See p. 123-130 of JCT's technical explanation of the President's income tax proposals. <http://www.jct.gov/publications.html?func=startdown&id=3574>

<sup>5</sup> For example, as the Senate Finance Committee marks up its health care reform plan (as of this writing), committee member Jay Rockefeller of West Virginia has filed several amendments that alter the bill and use this option to offset the costs.

employee and half is paid by the employer (but most economists think that the employee ultimately pays the employer portion as well through reduced wages).

**Medicare Tax Reform:<sup>6</sup>**

**Revenue impact in calendar year 2012: \$46.5 billion.**

**Revenue impact in fiscal years 2012-2019: \$391.9 billion.**

First, the individual portion of the Medicare tax (the 1.45 percent tax currently paid by employees) would be extended to cover unearned income (investment income) in addition to earnings.

Second, the individual portion of the Medicare tax (which would now cover both earnings and investment income) would be made progressive by introducing a higher rate of 2.5 percent that applies to the earned and unearned income above \$200,000 (or \$250,000 for married couples).

Third, to prevent a tax increase on moderate-income seniors, the expanded Medicare tax would exempt the first \$50,000 of investment income for seniors (or \$100,000 for married seniors).

The employer portion of the Medicare tax would not be changed.

**Modified Medicare Tax Reform:<sup>7</sup>**

**Revenue impact in calendar year 2012: \$19.0 billion.**

**Revenue impact in fiscal years 2012-2019: \$160.3 billion.**

Lawmakers are considering another version of the Medicare tax reform.<sup>8</sup> The individual portion of the Medicare tax (the 1.45 percent tax currently paid by employees) would be extended to cover most types of unearned income besides pension income and Social Security benefits.<sup>9</sup>

To ensure that households with small amounts of investment income are not unnecessarily affected, the proposal considered here would exempt the first \$10,000 of

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<sup>6</sup> A previous CTJ report analyzed this option but assumed it would come into effect in 2011. Citizens for Tax Justice, "Health Care Financing Options: Make the Medicare Tax a More Progressive Tax that Wealthy Investors Pay Just Like Everyone Else," July 7, 2009.

<http://www.ctj.org/payingforhealthcare/medicaretaxproposal.pdf>

<sup>7</sup> A previous CTJ report analyzed this option. Citizens for Tax Justice, "Health Care Financing Options: Extend the Medicare Tax to Investment Income," September 21, 2009.

<http://www.ctj.org/payingforhealthcare/medicaretaxreformfinancemarkup.pdf>

<sup>8</sup> As the Senate Finance Committee marks up its health care reform plan (as of this writing), committee member Debbie Stabenow of Michigan has filed an amendment that includes this option.

<sup>9</sup> Specifically, the 1.45 percent tax would apply to capital gains (no losses), stock dividends, taxable interest, and unearned income (no losses) reported on Schedule E (rents, royalties, S corporation income, passive partnership income and income from trusts and estates).

investment income each year for a single taxpayer and the first \$20,000 each year for a married couple.

The employer portion of the Medicare tax would not be changed.

## **Reclaiming a Portion of the Bush Tax Cuts from the Wealthy with a Surcharge**

The tax cuts enacted by President George W. Bush and Congress in 2001 and 2003, and subsequent legislation that extended them or made them take effect more quickly, disproportionately benefited the wealthiest Americans. By the time the Bush tax cuts are fully phased in 2010, over half of the benefits will go to the richest five percent of taxpayers. The richest one percent alone will have received almost \$700 billion over the 2001-2010 period.<sup>10</sup>

Even the parts of the Bush tax cuts that will be allowed to expire at the end of 2010 represent lost revenue that could have been put to a more productive purpose. While some argue that the Bush tax cuts that went to the rich boosted our economy, that's difficult to believe, given the sad evidence all around us.

One solution is a surcharge on adjusted gross income (AGI) that would require the richest one percent to give back some, but not all, of the tax cuts they received over the 2001-2010 period.

**Graduated Surcharge (Included in H.R. 3200):<sup>11</sup>**  
**Revenue impact in calendar year 2012: \$47.6 billion.**  
**Revenue impact in fiscal years 2012-2019: \$458.4 billion.**

The health care legislation working its way through the House of Representatives (H.R. 3200) includes a graduated surcharge to finance health care reform.

The surcharge would have three rates and would apply to adjusted gross income (AGI), the basic measurement of income used to calculate federal income taxes.

In 2011 and 2012, the rates would be 1, 1.5 and 5.4 percent. The 1 percent bracket would apply to AGI above \$350,000 for married couples (\$280,000 for singles). The 1.5 percent bracket would apply to AGI above \$500,000 (\$400,000 for singles). The 5.4 percent rate would apply to AGI above \$1 million (\$800,000 for singles).

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<sup>10</sup> Citizens for Tax Justice, "The Bush Tax Cuts Cost Two and a Half Times as Much as the House Democrats' Health Care Proposal," September 8, 2009.  
<http://www.ctj.org/pdf/bushtaxcutsvshealthcare.pdf>

<sup>11</sup> A previous CTJ report analyzed this option but assumed that it would come into effect in 2011. Citizens for tax Justice, "Health Care Financing Options: House Proposal to Apply a Graduated Surcharge to Incomes Over \$350,000," July 15, 2009.  
<http://www.ctj.org/payingforhealthcare/surchargeproposalwaysandmeans.pdf>

If additional savings in the health care system did not materialize at some specified date, this would “trigger” higher rates coming into effect in 2013. In that case, the bottom two rates would increase to 2 percent, 3 percent, while the top rate would remain 5.4 percent. Alternatively, if health care savings exceed a specified level, the bottom two rates could become zero starting in 2013.

Since the surcharge would be applied to AGI, it would be relatively simple. The calculation of AGI is the first step in filling out a federal income tax return. It comes before deductions and exemptions are subtracted to calculate taxable income. It comes before a taxpayer looks up her taxable income on a table to determine what her tax would be in the absence of any credits, and in the case of someone with capital gains and dividends, it comes before the more complicated calculations made to account for the special preferential tax rates available for investment income. And it comes before any credits are subtracted to determine actual tax liability.

A surcharge would not add to all this complexity. After calculating federal income tax under the existing system, a married high-income taxpayer would simply subtract \$350,000 from AGI to calculate taxable income for purposes of the surcharge. Just as most filers look up their taxable income on a table to determine their tax before credits, someone subject to the surcharge could use a table to determine how much surcharge they owe.

**Modified Surcharge:**

**Revenue impact in calendar year 2012: \$43.0 billion.**

**Revenue impact in fiscal years 2012-2019: \$362.5 billion.**

Even though the version of the surcharge just described would only affect the richest 1.3 percent of taxpayers, some lawmakers have expressed concern that this is simply too many.<sup>12</sup> Scaled back versions of the surcharge have been discussed, including one that would simply apply a 5.4 percent surcharge to AGI above \$1 million (or \$500,000 for unmarried taxpayers).

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<sup>12</sup> There is particular confusion about the impact the surcharge would have on small businesses. Citizens for Tax Justice, “Fact Sheet: House Surcharge Proposal Unlikely to Have a Noticeable Impact on Small Businesses,” July 21, 2009. <http://www.ctj.org/pdf/smallbuzhealthsurcharge.pdf>

United States Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	\$Billions Raised CY 2012 = \$21.2 \$Billions Raised FY 2012-19 = \$178.2			\$Billions Raised CY 2012 = \$7.8 \$Billions Raised FY 2012-19 = \$65.6			\$Billions Raised CY 2012 = \$46.5 \$Billions Raised FY 2012-19 = \$391.9			\$Billions Raised CY 2012 = \$19.0 \$Billions Raised FY 2012-19 = \$160.3			\$Billions Raised CY 2012 = \$47.6 \$Billions Raised FY 2012-19 = \$458.4			\$Billions Raised CY 2012 = \$43.0 \$Billions Raised FY 2012-19 = \$362.5		
		Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 12,215	\$ —	—	—	\$ —	—	—	\$ 10	0.6%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	27,904	—	—	—	—	—	—	23	1.4%	0.1%	1	0.2%	—	—	—	—	—	—	
Middle 20%	46,626	—	—	—	—	—	—	50	3.0%	0.1%	5	0.7%	—	—	—	—	—	—	
Fourth 20%	74,537	—	—	—	—	—	—	99	5.9%	0.1%	14	2.0%	—	—	—	—	—	—	
Next 15%	128,175	9	0.9%	—	3	0.7%	—	222	10.0%	0.2%	62	6.9%	—	—	—	—	—	—	
Next 4%	283,099	381	10.1%	0.1%	106	7.6%	—	1,380	16.6%	0.5%	578	17.0%	0.2%	99	1.2%	—	3	—	
Top 1%	1,540,599	13,398	89.0%	0.9%	5,075	91.6%	0.3%	20,655	62.4%	1.3%	9,907	73.2%	0.6%	33,464	98.8%	2.2%	30,623	100.0%	2.0%
ALL	\$ 77,410	\$ 149	100.0%	0.2%	\$ 55	100.0%	0.1%	\$ 329	100.0%	0.4%	\$ 134	100.0%	0.2%	\$ 336	100.0%	0.4%	\$ 304	100.0%	0.4%
Bottom 60%	\$ 28,923	\$ —	—	—	\$ —	—	—	\$ 28	5.0%	0.1%	\$ 2	0.9%	—	\$ —	—	—	\$ —	—	—

Alabama Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
		Lowest 20%	\$ 11,341	\$ —	—	—	\$ —	—	—	\$ 8	0.7%	0.1%	\$ —	—	—	\$ —	—	—	\$ —
Second 20%	22,273	—	—	—	—	—	—	15	1.3%	0.1%	1	0.2%	—	—	—	—	—	—	—
Middle 20%	37,871	—	—	—	—	—	—	37	3.2%	0.1%	1	0.2%	—	—	—	—	—	—	—
Fourth 20%	64,797	—	—	—	—	—	—	80	6.9%	0.1%	8	1.8%	—	—	—	—	—	—	—
Next 15%	110,894	1	0.1%	—	—	0.1%	—	172	11.1%	0.2%	27	4.5%	—	—	—	—	—	—	—
Next 4%	229,760	359	15.4%	0.2%	111	13.5%	—	1,086	18.7%	0.5%	323	14.3%	0.1%	20	0.5%	—	—	—	—
Top 1%	1,095,451	7,861	84.4%	0.7%	2,841	86.4%	0.3%	13,484	58.0%	1.2%	7,146	79.0%	0.7%	17,823	99.5%	1.6%	15,255	100.0%	1.4%
ALL	\$ 63,215	\$ 92	100.0%	0.1%	\$ 32	100.0%	0.1%	\$ 229	100.0%	0.4%	\$ 89	100.0%	0.1%	\$ 177	100.0%	0.3%	\$ 151	100.0%	0.2%
Bottom 60%	\$ 23,860	\$ —	—	—	\$ —	—	—	\$ 20	5.2%	0.1%	\$ 1	0.4%	—	\$ —	—	—	\$ —	—	—

Alaska Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
		Lowest 20%	\$ 17,969	\$ —	—	—	\$ —	—	—	\$ 67	3.7%	0.4%	\$ —	0.1%	—	\$ —	—	—	\$ —
Second 20%	35,233	—	—	—	—	—	—	91	5.1%	0.3%	1	0.2%	—	—	—	—	—	—	—
Middle 20%	60,404	—	—	—	—	—	—	125	6.9%	0.2%	3	0.6%	—	—	—	—	—	—	—
Fourth 20%	101,888	—	—	—	—	—	—	255	14.1%	0.3%	20	3.9%	—	—	—	—	—	—	—
Next 15%	167,383	25	5.5%	—	9	5.0%	—	431	18.0%	0.3%	23	3.5%	—	1	0.1%	—	—	—	—
Next 4%	291,435	490	28.4%	0.2%	169	26.0%	0.1%	1,068	11.9%	0.4%	256	10.3%	0.1%	14	0.3%	—	—	—	—
Top 1%	1,180,374	4,586	66.2%	0.4%	1,803	69.0%	0.2%	14,581	40.4%	1.2%	8,100	81.4%	0.7%	17,054	99.6%	1.4%	13,668	100.0%	1.2%
ALL	\$ 90,116	\$ 68	100.0%	0.1%	\$ 26	100.0%	0.0%	\$ 355	100.0%	0.4%	\$ 98	100.0%	0.1%	\$ 169	100.0%	0.2%	\$ 134	100.0%	0.1%
Bottom 60%	\$ 37,856	\$ —	—	—	\$ —	—	—	\$ 94	15.7%	0.2%	\$ 1	0.8%	—	\$ —	—	—	\$ —	—	—

Arizona Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
		Lowest 20%	\$ 12,849	\$ —	—	—	\$ —	—	—	\$ 8	0.6%	0.1%	\$ —	—	—	\$ —	—	—	\$ —
Second 20%	27,595	—	—	—	—	—	—	21	1.7%	0.1%	—	0.1%	—	—	—	—	—	—	—
Middle 20%	41,933	—	—	—	—	—	—	44	3.5%	0.1%	8	1.4%	—	—	—	—	—	—	—
Fourth 20%	65,298	—	—	—	—	—	—	86	6.8%	0.1%	16	2.9%	—	—	—	—	—	—	—
Next 15%	109,024	1	0.1%	—	—	0.1%	—	198	11.8%	0.2%	56	7.7%	0.1%	—	—	—	—	—	—
Next 4%	230,588	215	6.9%	0.1%	44	3.8%	—	884	14.0%	0.4%	424	15.5%	0.2%	7	0.1%	—	—	—	—
Top 1%	1,181,075	11,626	93.0%	1.0%	4,386	96.1%	0.4%	15,517	61.6%	1.3%	7,866	72.3%	0.7%	20,139	99.9%	1.7%	16,978	100.0%	1.4%
ALL	\$ 66,330	\$ 124	100.0%	0.2%	\$ 45	100.0%	0.1%	\$ 250	100.0%	0.4%	\$ 108	100.0%	0.2%	\$ 201	100.0%	0.3%	\$ 169	100.0%	0.3%
Bottom 60%	\$ 27,448	\$ —	—	—	\$ —	—	—	\$ 24	5.8%	0.1%	\$ 3	1.4%	—	\$ —	—	—	\$ —	—	—

Arkansas Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 9,959	\$ —	—	—	\$ —	—	—	\$ 4	0.4%	—	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	22,774	—	—	—	—	—	—	20	2.0%	0.1%	—	—	—	—	—	—	—	—	—
Middle 20%	38,133	—	—	—	—	—	—	45	4.5%	0.1%	2	0.5%	—	—	—	—	—	—	—
Fourth 20%	61,995	—	—	—	—	—	—	65	6.5%	0.1%	7	1.7%	—	—	—	—	—	—	—
Next 15%	102,371	—	—	—	—	—	—	166	12.5%	0.2%	44	8.2%	—	—	—	—	—	—	—
Next 4%	221,879	111	5.6%	—	29	4.2%	—	938	18.8%	0.4%	361	18.2%	0.2%	6	0.2%	—	—	—	—
Top 1%	913,445	7,485	94.4%	0.8%	2,636	95.8%	0.3%	10,990	55.2%	1.2%	5,673	71.5%	0.6%	14,942	99.8%	1.6%	13,029	100.0%	1.4%
ALL	\$ 59,216	\$ 78	100.0%	0.1%	\$ 27	100.0%	0.0%	\$ 197	100.0%	0.3%	\$ 79	100.0%	0.1%	\$ 148	100.0%	0.3%	\$ 129	100.0%	0.2%
Bottom 60%	\$ 23,678	\$ —	—	—	\$ —	—	—	\$ 23	7.0%	0.1%	\$ 1	0.5%	—	\$ —	—	—	\$ —	—	—

California Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 14,405	\$ —	—	—	\$ —	—	—	\$ 11	0.5%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	30,473	—	—	—	—	—	—	24	1.1%	0.1%	1	0.1%	—	—	—	—	—	—	—
Middle 20%	49,228	—	—	—	—	—	—	57	2.7%	0.1%	6	0.6%	—	—	—	—	—	—	—
Fourth 20%	79,272	3	0.2%	—	1	0.2%	—	103	4.8%	0.1%	17	1.8%	—	—	—	—	—	—	—
Next 15%	144,052	12	0.7%	—	3	0.5%	—	258	9.1%	0.2%	91	7.3%	0.1%	—	—	—	—	—	—
Next 4%	333,774	308	4.9%	0.1%	70	3.1%	—	1,743	16.4%	0.5%	839	18.0%	0.3%	157	1.3%	—	—	—	—
Top 1%	1,990,756	23,572	94.1%	1.2%	8,796	96.2%	0.4%	27,813	65.4%	1.4%	13,406	71.9%	0.7%	46,587	98.7%	2.3%	41,870	100.0%	2.1%
ALL	\$ 88,679	\$ 248	100.0%	0.3%	\$ 91	100.0%	0.1%	\$ 422	100.0%	0.5%	\$ 185	100.0%	0.2%	\$ 468	100.0%	0.5%	\$ 415	100.0%	0.5%
Bottom 60%	\$ 31,374	\$ —	—	—	\$ —	—	—	\$ 30	4.3%	0.1%	\$ 3	0.8%	—	\$ —	—	—	\$ —	—	—

Colorado Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 12,974	\$ —	—	—	\$ —	—	—	\$ 14	0.7%	0.1%	\$ 1	0.1%	—	\$ —	—	—	\$ —	—	—
Second 20%	31,257	—	—	—	—	—	—	38	2.0%	0.1%	1	0.2%	—	—	—	—	—	—	—
Middle 20%	53,283	—	—	—	—	—	—	64	3.4%	0.1%	5	0.6%	—	—	—	—	—	—	—
Fourth 20%	84,306	—	—	—	—	—	—	109	5.8%	0.1%	11	1.2%	—	—	—	—	—	—	—
Next 15%	146,030	6	0.5%	—	2	0.5%	—	266	10.6%	0.2%	98	8.5%	0.1%	—	—	—	—	—	—
Next 4%	318,380	518	12.7%	0.2%	115	7.9%	—	1,631	17.4%	0.5%	945	21.9%	0.3%	121	1.4%	—	—	—	—
Top 1%	1,659,486	14,098	86.7%	0.8%	5,338	91.6%	0.3%	22,421	59.9%	1.4%	11,628	67.4%	0.7%	33,713	96.6%	2.0%	29,852	100.0%	1.8%
ALL	\$ 86,572	\$ 161	100.0%	0.2%	\$ 58	100.0%	0.1%	\$ 371	100.0%	0.4%	\$ 171	100.0%	0.2%	\$ 339	100.0%	0.4%	\$ 296	100.0%	0.3%
Bottom 60%	\$ 32,562	\$ —	—	—	\$ —	—	—	\$ 39	6.2%	0.1%	\$ 2	0.9%	—	\$ —	—	—	\$ —	—	—

Connecticut Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 14,182	\$ —	—	—	\$ —	—	—	\$ 8	0.2%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	35,737	—	—	—	—	—	—	26	0.7%	0.1%	1	0.1%	—	—	—	—	—	—	—
Middle 20%	59,675	—	—	—	—	—	—	89	2.6%	0.1%	10	0.7%	—	—	—	—	—	—	—
Fourth 20%	97,671	—	—	—	—	—	—	145	4.2%	0.1%	15	1.1%	—	—	—	—	—	—	—
Next 15%	173,801	42	1.7%	—	11	1.1%	—	430	9.3%	0.2%	124	7.2%	0.1%	3	—	—	—	—	—
Next 4%	439,011	1,780	18.0%	0.4%	483	13.2%	0.1%	2,890	16.0%	0.7%	1,247	18.3%	0.3%	748	2.8%	0.2%	154	0.6%	—
Top 1%	2,783,272	25,326	80.3%	0.9%	10,028	85.7%	0.4%	38,651	67.0%	1.4%	15,707	72.5%	0.6%	83,094	97.2%	3.0%	79,312	99.4%	2.8%
ALL	\$ 116,047	\$ 372	100.0%	0.3%	\$ 138	100.0%	0.1%	\$ 682	100.0%	0.6%	\$ 256	100.0%	0.2%	\$ 1,010	100.0%	0.9%	\$ 942	100.0%	0.8%
Bottom 60%	\$ 36,531	\$ —	—	—	\$ —	—	—	\$ 41	3.5%	0.1%	\$ 4	0.9%	—	\$ —	—	—	\$ —	—	—

Delaware Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 11,832	\$ —	—	—	\$ —	—	—	\$ 8	0.5%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	27,425	—	—	—	—	—	—	26	1.7%	0.1%	1	0.1%	—	—	—	—	—	—	—
Middle 20%	48,035	—	—	—	—	—	—	46	3.0%	0.1%	8	1.3%	—	—	—	—	—	—	—
Fourth 20%	76,512	—	—	—	—	—	—	118	7.6%	0.2%	7	1.2%	—	—	—	—	—	—	—
Next 15%	124,848	11	1.5%	—	2	0.8%	—	248	12.1%	0.2%	39	5.0%	—	—	—	—	—	—	—
Next 4%	257,787	192	6.9%	0.1%	43	4.5%	—	1,158	15.0%	0.4%	401	13.5%	0.2%	22	0.3%	—	—	—	—
Top 1%	1,359,314	10,321	91.7%	0.8%	3,662	94.7%	0.3%	18,555	60.1%	1.4%	9,408	79.0%	0.7%	27,359	99.7%	2.0%	24,528	100.0%	1.8%
ALL	\$ 75,058	\$ 112	100.0%	0.1%	\$ 38	100.0%	0.1%	\$ 307	100.0%	0.4%	\$ 118	100.0%	0.2%	\$ 273	100.0%	0.4%	\$ 244	100.0%	0.3%
Bottom 60%	\$ 29,127	\$ —	—	—	\$ —	—	—	\$ 27	5.2%	0.1%	\$ 3	1.4%	—	\$ —	—	—	\$ —	—	—

District of Columbia Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 14,221	\$ —	—	—	\$ —	—	—	\$ 11	0.3%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	32,092	—	—	—	—	—	—	20	0.6%	0.1%	—	—	—	—	—	—	—	—	—
Middle 20%	55,639	—	—	—	—	—	—	58	1.8%	0.1%	4	0.3%	—	—	—	—	—	—	—
Fourth 20%	88,483	—	—	—	—	—	—	88	2.8%	0.1%	12	0.9%	—	—	—	—	—	—	—
Next 15%	171,435	82	2.5%	—	25	2.0%	—	373	8.9%	0.2%	102	5.4%	0.1%	1	—	—	—	—	—
Next 4%	507,314	1,401	11.2%	0.3%	419	8.8%	0.1%	3,288	20.6%	0.6%	1,604	22.5%	0.3%	932	4.5%	0.2%	167	0.9%	—
Top 1%	2,994,626	42,237	86.3%	1.4%	16,557	89.2%	0.6%	40,643	65.0%	1.4%	19,757	70.9%	0.7%	77,166	95.5%	2.6%	71,116	99.1%	2.4%
ALL	\$ 114,435	\$ 499	100.0%	0.4%	\$ 189	100.0%	0.2%	\$ 637	100.0%	0.6%	\$ 284	100.0%	0.2%	\$ 824	100.0%	0.7%	\$ 732	100.0%	0.6%
Bottom 60%	\$ 33,811	\$ —	—	—	\$ —	—	—	\$ 29	2.7%	0.1%	\$ 1	0.3%	—	\$ —	—	—	\$ —	—	—

Florida Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 11,956	\$ —	—	—	\$ —	—	—	\$ 7	0.3%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	25,819	—	—	—	—	—	—	15	0.7%	0.1%	1	0.1%	—	—	—	—	—	—	—
Middle 20%	41,368	—	—	—	—	—	—	36	1.7%	0.1%	3	0.3%	—	—	—	—	—	—	—
Fourth 20%	67,023	—	—	—	—	—	—	84	4.1%	0.1%	21	2.1%	—	—	—	—	—	—	—
Next 15%	121,495	8	0.7%	—	3	0.7%	—	236	8.5%	0.2%	106	8.0%	0.1%	—	—	—	—	—	—
Next 4%	292,663	759	17.4%	0.3%	254	15.3%	0.1%	1,676	16.2%	0.6%	886	17.8%	0.3%	101	0.9%	—	—	—	—
Top 1%	1,930,032	14,237	81.8%	0.7%	5,560	83.9%	0.3%	28,203	68.3%	1.5%	14,212	71.6%	0.7%	45,457	99.1%	2.4%	43,236	100.0%	2.2%
ALL	\$ 77,666	\$ 173	100.0%	0.2%	\$ 66	100.0%	0.1%	\$ 409	100.0%	0.5%	\$ 197	100.0%	0.3%	\$ 455	100.0%	0.6%	\$ 429	100.0%	0.6%
Bottom 60%	\$ 26,396	\$ —	—	—	\$ —	—	—	\$ 19	2.8%	0.1%	\$ 1	0.4%	—	\$ —	—	—	\$ —	—	—

Georgia Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 10,218	\$ —	—	—	\$ —	—	—	\$ 8	0.7%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	21,932	—	—	—	—	—	—	16	1.2%	0.1%	—	—	—	—	—	—	—	—	—
Middle 20%	38,073	—	—	—	—	—	—	28	2.3%	0.1%	3	0.6%	—	—	—	—	—	—	—
Fourth 20%	63,384	—	—	—	—	—	—	90	7.2%	0.1%	5	1.0%	—	—	—	—	—	—	—
Next 15%	111,323	1	0.2%	—	—	0.1%	—	194	11.8%	0.2%	36	5.5%	—	—	—	—	—	—	—
Next 4%	245,373	265	8.9%	0.1%	60	5.6%	—	1,087	17.4%	0.4%	480	19.6%	0.2%	18	0.4%	—	—	—	—
Top 1%	1,138,679	10,706	90.9%	0.9%	4,071	94.3%	0.4%	14,698	59.4%	1.3%	7,107	73.2%	0.6%	19,482	99.6%	1.7%	16,747	100.0%	1.5%
ALL	\$ 63,890	\$ 117	100.0%	0.2%	\$ 43	100.0%	0.1%	\$ 246	100.0%	0.4%	\$ 96	100.0%	0.2%	\$ 194	100.0%	0.3%	\$ 166	100.0%	0.3%
Bottom 60%	\$ 23,423	\$ —	—	—	\$ —	—	—	\$ 17	4.2%	0.1%	\$ 1	0.7%	—	\$ —	—	—	\$ —	—	—

Hawaii Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 11,627	\$ —	—	—	\$ —	—	—	\$ 7	0.5%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	28,615	—	—	—	—	—	—	26	2.0%	0.1%	1	0.1%	—	—	—	—	—	—	—
Middle 20%	46,431	—	—	—	—	—	—	31	2.4%	0.1%	3	0.5%	—	—	—	—	—	—	—
Fourth 20%	72,753	—	—	—	—	—	—	74	5.7%	0.1%	14	2.7%	—	—	—	—	—	—	—
Next 15%	129,080	1	0.2%	—	—	0.2%	—	227	13.1%	0.2%	45	6.7%	—	—	—	—	—	—	—
Next 4%	266,823	452	19.7%	0.2%	108	13.4%	—	1,354	21.3%	0.5%	473	19.2%	0.2%	35	0.7%	—	—	—	—
Top 1%	1,111,771	7,502	80.1%	0.7%	2,830	86.4%	0.3%	14,210	54.9%	1.3%	7,117	70.7%	0.6%	19,562	99.3%	1.8%	17,700	100.0%	1.6%
ALL	\$ 72,615	\$ 93	100.0%	0.1%	\$ 33	100.0%	0.0%	\$ 257	100.0%	0.4%	\$ 100	100.0%	0.1%	\$ 196	100.0%	0.3%	\$ 176	100.0%	0.2%
Bottom 60%	\$ 28,949	\$ —	—	—	\$ —	—	—	\$ 21	5.0%	0.1%	\$ 1	0.7%	—	\$ —	—	—	\$ —	—	—

Idaho Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 11,676	\$ —	—	—	\$ —	—	—	\$ 8	0.6%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	25,810	—	—	—	—	—	—	20	1.6%	0.1%	—	—	—	—	—	—	—	—	—
Middle 20%	43,829	—	—	—	—	—	—	45	3.6%	0.1%	1	0.2%	—	—	—	—	—	—	—
Fourth 20%	65,500	11	2.6%	—	2	1.6%	—	137	10.8%	0.2%	15	2.5%	—	—	—	—	—	—	—
Next 15%	106,638	—	—	—	—	—	—	173	10.4%	0.2%	65	8.3%	0.1%	—	—	—	—	—	—
Next 4%	225,998	38	1.9%	—	9	1.3%	—	1,111	17.5%	0.5%	650	21.7%	0.3%	2	0.1%	—	—	—	—
Top 1%	1,068,653	7,451	95.5%	0.7%	2,678	97.0%	0.3%	13,634	55.4%	1.3%	7,791	67.2%	0.7%	17,010	99.9%	1.6%	15,006	100.0%	1.4%
ALL	\$ 64,897	\$ 79	100.0%	0.1%	\$ 28	100.0%	0.0%	\$ 250	100.0%	0.4%	\$ 118	100.0%	0.2%	\$ 173	100.0%	0.3%	\$ 153	100.0%	0.2%
Bottom 60%	\$ 27,178	\$ —	—	—	\$ —	—	—	\$ 25	5.8%	0.1%	\$ —	0.2%	—	\$ —	—	—	\$ —	—	—

Illinois Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 11,584	\$ —	—	—	\$ —	—	—	\$ 9	0.5%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	29,361	—	—	—	—	—	—	25	1.3%	0.1%	3	0.3%	—	—	—	—	—	—	—
Middle 20%	50,690	—	—	—	—	—	—	57	3.0%	0.1%	5	0.7%	—	—	—	—	—	—	—
Fourth 20%	79,050	—	—	—	—	—	—	104	5.5%	0.1%	16	2.0%	—	—	—	—	—	—	—
Next 15%	134,574	7	0.8%	—	2	0.6%	—	248	9.9%	0.2%	71	6.9%	0.1%	—	—	—	—	—	—
Next 4%	306,034	598	17.3%	0.2%	137	11.0%	—	1,562	16.6%	0.5%	634	16.4%	0.2%	135	1.3%	—	—	—	—
Top 1%	1,747,097	11,368	81.9%	0.7%	4,414	88.4%	0.3%	23,944	63.2%	1.4%	11,485	73.7%	0.7%	40,035	96.7%	2.3%	38,166	100.0%	2.2%
ALL	\$ 83,261	\$ 137	100.0%	0.2%	\$ 49	100.0%	0.1%	\$ 374	100.0%	0.4%	\$ 154	100.0%	0.2%	\$ 401	100.0%	0.5%	\$ 377	100.0%	0.5%
Bottom 60%	\$ 30,548	\$ —	—	—	\$ —	—	—	\$ 31	4.9%	0.1%	\$ 3	1.1%	—	\$ —	—	—	\$ —	—	—

Indiana Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 11,298	\$ —	—	—	\$ —	—	—	\$ 13	1.2%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	26,283	—	—	—	—	—	—	23	2.1%	0.1%	1	0.3%	—	—	—	—	—	—	—
Middle 20%	44,255	—	—	—	—	—	—	55	5.1%	0.1%	4	0.9%	—	—	—	—	—	—	—
Fourth 20%	67,036	—	—	—	—	—	—	115	10.6%	0.2%	9	2.1%	—	—	—	—	—	—	—
Next 15%	105,755	—	—	—	—	—	—	142	9.8%	0.1%	42	7.7%	—	—	—	—	—	—	—
Next 4%	212,232	81	5.1%	—	24	4.2%	—	921	17.0%	0.4%	332	16.4%	0.2%	4	0.1%	—	—	—	—
Top 1%	951,312	6,063	94.9%	0.6%	2,204	95.8%	0.2%	11,846	54.3%	1.2%	5,884	72.5%	0.6%	14,606	99.9%	1.5%	12,287	100.0%	1.3%
ALL	\$ 63,211	\$ 63	100.0%	0.1%	\$ 23	100.0%	0.0%	\$ 217	100.0%	0.3%	\$ 81	100.0%	0.1%	\$ 145	100.0%	0.2%	\$ 122	100.0%	0.2%
Bottom 60%	\$ 27,370	\$ —	—	—	\$ —	—	—	\$ 31	8.4%	0.1%	\$ 2	1.2%	—	\$ —	—	—	\$ —	—	—

Iowa Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI->\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 12,528	\$ —	—	—	\$ —	—	—	\$ 12	1.1%	0.1%	\$ 1	0.1%	—	\$ —	—	—	\$ —	—	—
Second 20%	32,419	—	—	—	—	—	—	26	2.5%	0.1%	5	1.0%	—	—	—	—	—	—	—
Middle 20%	51,664	—	—	—	—	—	—	61	5.6%	0.1%	7	1.5%	—	—	—	—	—	—	—
Fourth 20%	76,663	—	—	—	—	—	—	98	9.1%	0.1%	42	9.0%	0.1%	—	—	—	—	—	—
Next 15%	118,107	4	0.9%	—	1	0.4%	—	178	12.3%	0.2%	52	8.4%	—	—	—	—	—	—	—
Next 4%	223,412	65	4.2%	—	14	2.4%	—	847	15.7%	0.4%	355	15.3%	0.2%	5	0.1%	—	—	—	—
Top 1%	945,720	5,861	94.9%	0.6%	2,189	97.2%	0.2%	11,538	53.6%	1.2%	5,986	64.6%	0.6%	13,349	99.9%	1.4%	11,196	100.0%	1.2%
ALL	\$ 70,131	\$ 61	100.0%	0.1%	\$ 22	100.0%	0.0%	\$ 214	100.0%	0.3%	\$ 92	100.0%	0.1%	\$ 133	100.0%	0.2%	\$ 111	100.0%	0.2%
Bottom 60%	\$ 32,249	\$ —	—	—	\$ —	—	—	\$ 33	9.2%	0.1%	\$ 4	2.7%	—	\$ —	—	—	\$ —	—	—

Kansas Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI->\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 11,635	\$ —	—	—	\$ —	—	—	\$ 7	0.6%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	29,343	—	—	—	—	—	—	18	1.4%	0.1%	2	0.3%	—	—	—	—	—	—	—
Middle 20%	48,563	—	—	—	—	—	—	55	4.4%	0.1%	11	2.0%	—	—	—	—	—	—	—
Fourth 20%	76,990	—	—	—	—	—	—	82	6.4%	0.1%	20	3.6%	—	—	—	—	—	—	—
Next 15%	123,757	5	0.8%	—	1	0.3%	—	225	13.3%	0.2%	86	11.8%	0.1%	—	—	—	—	—	—
Next 4%	257,503	233	9.3%	0.1%	58	6.4%	—	1,080	17.0%	0.4%	396	14.5%	0.2%	38	0.7%	—	—	—	—
Top 1%	1,171,405	9,020	89.9%	0.8%	3,403	93.3%	0.3%	14,500	57.0%	1.2%	7,387	67.7%	0.6%	21,028	99.3%	1.8%	18,199	100.0%	1.6%
ALL	\$ 73,484	\$ 100	100.0%	0.1%	\$ 36	100.0%	0.0%	\$ 253	100.0%	0.3%	\$ 109	100.0%	0.1%	\$ 211	100.0%	0.3%	\$ 181	100.0%	0.2%
Bottom 60%	\$ 29,855	\$ —	—	—	\$ —	—	—	\$ 27	6.3%	0.1%	\$ 4	2.3%	—	\$ —	—	—	\$ —	—	—

Kentucky Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI->\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 9,901	\$ —	—	—	\$ —	—	—	\$ 8	0.9%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	23,878	—	—	—	—	—	—	21	2.2%	0.1%	1	0.2%	—	—	—	—	—	—	—
Middle 20%	39,840	—	—	—	—	—	—	35	3.7%	0.1%	2	0.4%	—	—	—	—	—	—	—
Fourth 20%	63,748	—	—	—	—	—	—	77	8.1%	0.1%	8	2.3%	—	—	—	—	—	—	—
Next 15%	102,832	—	—	—	—	—	—	146	11.6%	0.1%	19	4.1%	—	—	—	—	—	—	—
Next 4%	207,502	59	4.1%	—	17	3.3%	—	855	18.1%	0.4%	298	17.3%	0.1%	2	0.1%	—	—	—	—
Top 1%	878,217	5,574	95.9%	0.6%	1,929	96.7%	0.2%	10,514	55.5%	1.2%	5,243	75.7%	0.6%	12,539	99.9%	1.4%	10,955	100.0%	1.2%
ALL	\$ 59,309	\$ 57	100.0%	0.1%	\$ 20	100.0%	0.0%	\$ 188	100.0%	0.3%	\$ 69	100.0%	0.1%	\$ 124	100.0%	0.2%	\$ 108	100.0%	0.2%
Bottom 60%	\$ 24,545	\$ —	—	—	\$ —	—	—	\$ 21	6.8%	0.1%	\$ 1	0.6%	—	\$ —	—	—	\$ —	—	—

Louisiana Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI->\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 11,315	\$ —	—	—	\$ —	—	—	\$ 6	0.6%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	24,579	—	—	—	—	—	—	11	1.1%	—	1	0.3%	—	—	—	—	—	—	—
Middle 20%	42,026	—	—	—	—	—	—	27	2.6%	0.1%	1	0.3%	—	—	—	—	—	—	—
Fourth 20%	68,036	—	—	—	—	—	—	72	7.0%	0.1%	6	1.3%	—	—	—	—	—	—	—
Next 15%	121,429	1	0.3%	—	—	0.3%	—	196	14.1%	0.2%	54	9.0%	—	—	—	—	—	—	—
Next 4%	246,430	137	7.9%	0.1%	45	6.8%	—	901	17.4%	0.4%	454	20.4%	0.2%	22	0.6%	—	—	—	—
Top 1%	1,020,738	6,402	91.9%	0.6%	2,473	92.9%	0.2%	11,876	57.2%	1.2%	6,109	68.6%	0.6%	13,886	99.4%	1.4%	11,021	100.0%	1.1%
ALL	\$ 66,474	\$ 69	100.0%	0.1%	\$ 26	100.0%	0.0%	\$ 205	100.0%	0.3%	\$ 88	100.0%	0.1%	\$ 138	100.0%	0.2%	\$ 109	100.0%	0.2%
Bottom 60%	\$ 25,968	\$ —	—	—	\$ —	—	—	\$ 15	4.3%	0.1%	\$ 1	0.6%	—	\$ —	—	—	\$ —	—	—

Maine Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI->\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 13,113	\$ —	—	—	\$ —	—	—	\$ 9	0.9%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	27,249	—	—	—	—	—	—	21	1.9%	0.1%	—	—	—	—	—	—	—	—	—
Middle 20%	44,470	—	—	—	—	—	—	55	5.0%	0.1%	3	0.6%	—	—	—	—	—	—	—
Fourth 20%	68,631	—	—	—	—	—	—	80	7.4%	0.1%	10	2.2%	—	—	—	—	—	—	—
Next 15%	111,153	—	0.1%	—	—	—	—	198	13.7%	0.2%	54	8.8%	—	—	—	—	—	—	—
Next 4%	233,373	60	4.0%	—	14	2.8%	—	1,050	19.5%	0.4%	580	25.7%	0.2%	19	0.6%	—	—	—	—
Top 1%	914,109	5,740	96.0%	0.6%	1,930	97.2%	0.2%	11,067	51.6%	1.2%	5,644	62.6%	0.6%	12,541	99.4%	1.4%	10,334	100.0%	1.1%
ALL	\$ 65,407	\$ 60	100.0%	0.1%	\$ 20	100.0%	0.0%	\$ 215	100.0%	0.3%	\$ 90	100.0%	0.1%	\$ 126	100.0%	0.2%	\$ 104	100.0%	0.2%
Bottom 60%	\$ 28,241	\$ —	—	—	\$ —	—	—	\$ 28	7.8%	0.1%	\$ 1	0.7%	—	\$ —	—	—	\$ —	—	—

Maryland Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI->\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 13,491	\$ —	—	—	\$ —	—	—	\$ 10	0.5%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	34,440	—	—	—	—	—	—	32	1.6%	0.1%	2	0.3%	—	—	—	—	—	—	—
Middle 20%	57,321	—	—	—	—	—	—	50	2.6%	0.1%	8	1.1%	—	—	—	—	—	—	—
Fourth 20%	92,339	—	—	—	—	—	—	119	6.2%	0.1%	11	1.5%	—	—	—	—	—	—	—
Next 15%	159,580	22	1.9%	—	7	1.7%	—	324	12.6%	0.2%	81	8.3%	0.1%	—	—	—	—	—	—
Next 4%	333,185	538	12.1%	0.2%	111	6.9%	—	1,767	18.3%	0.5%	536	14.6%	0.2%	185	2.0%	0.1%	—	—	—
Top 1%	1,674,768	15,289	86.0%	0.9%	5,891	91.4%	0.4%	22,588	58.2%	1.3%	10,853	74.0%	0.6%	36,474	98.0%	2.2%	32,956	100.0%	2.0%
ALL	\$ 92,617	\$ 176	100.0%	0.2%	\$ 64	100.0%	0.1%	\$ 383	100.0%	0.4%	\$ 145	100.0%	0.2%	\$ 368	100.0%	0.4%	\$ 326	100.0%	0.4%
Bottom 60%	\$ 35,114	\$ —	—	—	\$ —	—	—	\$ 31	4.8%	0.1%	\$ 4	1.4%	—	\$ —	—	—	\$ —	—	—

Massachusetts Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI->\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 12,601	\$ —	—	—	\$ —	—	—	\$ 12	0.5%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	32,505	—	—	—	—	—	—	27	1.1%	0.1%	4	0.4%	—	—	—	—	—	—	—
Middle 20%	56,917	—	—	—	—	—	—	57	2.3%	0.1%	7	0.7%	—	—	—	—	—	—	—
Fourth 20%	90,909	—	—	—	—	—	—	150	6.1%	0.2%	19	2.0%	—	—	—	—	—	—	—
Next 15%	160,336	11	0.8%	—	3	0.6%	—	293	9.0%	0.2%	72	5.6%	—	—	—	—	—	—	—
Next 4%	373,020	780	14.1%	0.2%	181	9.0%	—	2,120	17.4%	0.6%	764	15.7%	0.2%	301	2.2%	0.1%	11	0.1%	—
Top 1%	2,183,809	18,860	85.1%	0.9%	7,256	90.4%	0.3%	31,032	63.5%	1.4%	14,714	75.6%	0.7%	54,230	97.8%	2.5%	50,237	99.9%	2.3%
ALL	\$ 98,373	\$ 219	100.0%	0.2%	\$ 79	100.0%	0.1%	\$ 483	100.0%	0.5%	\$ 192	100.0%	0.2%	\$ 548	100.0%	0.6%	\$ 497	100.0%	0.5%
Bottom 60%	\$ 34,035	\$ —	—	—	\$ —	—	—	\$ 32	3.9%	0.1%	\$ 4	1.1%	—	\$ —	—	—	\$ —	—	—

Michigan Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI->\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 10,574	\$ —	—	—	\$ —	—	—	\$ 14	1.1%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	26,255	—	—	—	—	—	—	39	3.0%	0.1%	1	0.2%	—	—	—	—	—	—	—
Middle 20%	45,128	—	—	—	—	—	—	61	4.7%	0.1%	2	0.5%	—	—	—	—	—	—	—
Fourth 20%	71,121	—	—	—	—	—	—	118	9.1%	0.2%	10	2.2%	—	—	—	—	—	—	—
Next 15%	115,026	3	0.7%	—	1	0.4%	—	194	11.2%	0.2%	37	6.0%	—	—	—	—	—	—	—
Next 4%	228,043	83	4.9%	—	16	2.7%	—	1,017	15.7%	0.4%	315	13.8%	0.1%	5	0.1%	—	—	—	—
Top 1%	1,107,282	6,340	94.3%	0.6%	2,337	96.9%	0.2%	14,334	55.2%	1.3%	7,099	77.3%	0.6%	20,614	99.9%	1.9%	18,632	100.0%	1.7%
ALL	\$ 67,181	\$ 66	100.0%	0.1%	\$ 24	100.0%	0.0%	\$ 256	100.0%	0.4%	\$ 91	100.0%	0.1%	\$ 204	100.0%	0.3%	\$ 184	100.0%	0.3%
Bottom 60%	\$ 27,320	\$ —	—	—	\$ —	—	—	\$ 38	8.8%	0.1%	\$ 1	0.7%	—	\$ —	—	—	\$ —	—	—

Minnesota Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI->\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 13,583	\$ —	—	—	\$ —	—	—	\$ 11	0.7%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	33,483	—	—	—	—	—	—	29	1.9%	0.1%	3	0.5%	—	—	—	—	—	—	—
Middle 20%	54,992	—	—	—	—	—	—	54	3.4%	0.1%	11	1.7%	—	—	—	—	—	—	—
Fourth 20%	82,223	—	—	—	—	—	—	129	8.3%	0.2%	20	3.2%	—	—	—	—	—	—	—
Next 15%	132,106	12	1.3%	—	4	1.0%	—	211	10.2%	0.2%	50	6.0%	—	—	—	—	—	—	—
Next 4%	289,700	146	4.3%	0.1%	26	2.0%	—	1,211	15.6%	0.4%	505	16.1%	0.2%	61	0.9%	—	—	—	—
Top 1%	1,413,615	12,939	94.4%	0.9%	5,041	97.0%	0.4%	18,569	59.9%	1.3%	9,094	72.5%	0.6%	27,997	99.1%	2.0%	24,573	100.0%	1.7%
ALL	\$ 81,907	\$ 136	100.0%	0.2%	\$ 52	100.0%	0.1%	\$ 308	100.0%	0.4%	\$ 125	100.0%	0.2%	\$ 281	100.0%	0.3%	\$ 244	100.0%	0.3%
Bottom 60%	\$ 34,037	\$ —	—	—	\$ —	—	—	\$ 31	6.0%	0.1%	\$ 5	2.2%	—	\$ —	—	—	\$ —	—	—

Mississippi Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI->\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 10,164	\$ —	—	—	\$ —	—	—	\$ 4	0.5%	—	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	20,567	—	—	—	—	—	—	9	1.1%	—	1	0.2%	—	—	—	—	—	—	—
Middle 20%	34,780	—	—	—	—	—	—	31	3.6%	0.1%	2	0.6%	—	—	—	—	—	—	—
Fourth 20%	60,091	—	—	—	—	—	—	75	8.9%	0.1%	10	3.3%	—	—	—	—	—	—	—
Next 15%	102,758	—	—	—	—	—	—	168	14.6%	0.2%	33	8.0%	—	—	—	—	—	—	—
Next 4%	203,475	52	3.9%	—	19	4.1%	—	836	20.8%	0.4%	235	16.0%	0.1%	1	0.1%	—	—	—	—
Top 1%	811,147	5,478	96.1%	0.7%	1,873	95.9%	0.2%	8,602	50.6%	1.1%	4,450	71.9%	0.5%	9,233	99.9%	1.1%	7,456	100.0%	0.9%
ALL	\$ 56,019	\$ 56	100.0%	0.1%	\$ 19	100.0%	0.0%	\$ 167	100.0%	0.3%	\$ 61	100.0%	0.1%	\$ 91	100.0%	0.2%	\$ 73	100.0%	0.1%
Bottom 60%	\$ 21,814	\$ —	—	—	\$ —	—	—	\$ 15	5.1%	0.1%	\$ 1	0.8%	—	\$ —	—	—	\$ —	—	—

Missouri Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI->\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 11,527	\$ —	—	—	\$ —	—	—	\$ 7	0.6%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	26,489	—	—	—	—	—	—	27	2.2%	0.1%	2	0.4%	—	—	—	—	—	—	—
Middle 20%	44,336	—	—	—	—	—	—	47	3.8%	0.1%	5	1.1%	—	—	—	—	—	—	—
Fourth 20%	71,104	—	—	—	—	—	—	82	6.7%	0.1%	14	2.9%	—	—	—	—	—	—	—
Next 15%	115,939	2	0.4%	—	1	0.4%	—	190	11.7%	0.2%	49	7.5%	—	—	—	—	—	—	—
Next 4%	240,211	77	3.4%	—	17	2.0%	—	957	15.7%	0.4%	462	19.1%	0.2%	15	0.3%	—	—	—	—
Top 1%	1,128,041	8,837	96.2%	0.8%	3,345	97.6%	0.3%	14,511	59.4%	1.3%	6,696	69.0%	0.6%	19,868	99.7%	1.8%	17,522	100.0%	1.6%
ALL	\$ 68,181	\$ 91	100.0%	0.1%	\$ 34	100.0%	0.0%	\$ 242	100.0%	0.4%	\$ 96	100.0%	0.1%	\$ 197	100.0%	0.3%	\$ 174	100.0%	0.3%
Bottom 60%	\$ 27,451	\$ —	—	—	\$ —	—	—	\$ 27	6.6%	0.1%	\$ 2	1.5%	—	\$ —	—	—	\$ —	—	—

Montana Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI->\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 10,734	\$ —	—	—	\$ —	—	—	\$ 15	1.3%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	24,990	—	—	—	—	—	—	31	2.6%	0.1%	5	0.9%	—	—	—	—	—	—	—
Middle 20%	41,028	—	—	—	—	—	—	73	6.2%	0.2%	1	0.2%	—	—	—	—	—	—	—
Fourth 20%	65,219	—	—	—	—	—	—	91	7.7%	0.1%	14	2.5%	—	—	—	—	—	—	—
Next 15%	108,676	25	7.3%	—	9	10.6%	—	224	14.1%	0.2%	75	9.7%	0.1%	—	—	—	—	—	—
Next 4%	234,172	118	9.3%	0.1%	24	7.5%	—	1,035	17.6%	0.4%	764	26.6%	0.3%	21	0.6%	—	—	—	—
Top 1%	987,260	4,284	83.4%	0.4%	1,073	81.9%	0.1%	12,040	50.6%	1.2%	6,978	60.1%	0.7%	14,104	99.4%	1.4%	12,358	100.0%	1.3%
ALL	\$ 63,263	\$ 51	100.0%	0.1%	\$ 13	100.0%	0.0%	\$ 235	100.0%	0.4%	\$ 115	100.0%	0.2%	\$ 140	100.0%	0.2%	\$ 122	100.0%	0.2%
Bottom 60%	\$ 25,660	\$ —	—	—	\$ —	—	—	\$ 40	10.0%	0.2%	\$ 2	1.1%	—	\$ —	—	—	\$ —	—	—

Nebraska Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 12,220	\$ —	—	—	\$ —	—	—	\$ 5	0.4%	—	\$ —	0.1%	—	\$ —	—	—	\$ —	—	—
Second 20%	29,548	—	—	—	—	—	—	21	1.5%	0.1%	1	0.2%	—	—	—	—	—	—	—
Middle 20%	47,965	—	—	—	—	—	—	51	3.7%	0.1%	9	1.5%	—	—	—	—	—	—	—
Fourth 20%	73,879	—	—	—	—	—	—	135	10.0%	0.2%	30	5.1%	—	—	—	—	—	—	—
Next 15%	121,361	2	0.3%	—	1	0.3%	—	194	10.7%	0.2%	53	6.7%	—	—	—	—	—	—	—
Next 4%	242,135	75	3.3%	—	11	1.3%	—	907	13.4%	0.4%	390	13.3%	0.2%	10	0.2%	—	—	—	—
Top 1%	1,236,309	8,735	96.3%	0.7%	3,303	98.3%	0.3%	16,366	60.2%	1.3%	8,654	73.1%	0.7%	22,655	99.8%	1.8%	19,965	100.0%	1.6%
ALL	\$ 72,762	\$ 90	100.0%	0.1%	\$ 33	100.0%	0.0%	\$ 270	100.0%	0.4%	\$ 117	100.0%	0.2%	\$ 225	100.0%	0.3%	\$ 198	100.0%	0.3%
Bottom 60%	\$ 29,926	\$ —	—	—	\$ —	—	—	\$ 25	5.6%	0.1%	\$ 3	1.7%	—	\$ —	—	—	\$ —	—	—

Nevada Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 14,872	\$ —	—	—	\$ —	—	—	\$ 15	0.7%	0.1%	\$ 1	0.1%	—	\$ —	—	—	\$ —	—	—
Second 20%	29,695	—	—	—	—	—	—	12	0.6%	—	1	0.1%	—	—	—	—	—	—	—
Middle 20%	47,532	—	—	—	—	—	—	72	3.4%	0.2%	—	—	—	—	—	—	—	—	—
Fourth 20%	72,464	—	—	—	—	—	—	72	3.5%	0.1%	5	0.6%	—	—	—	—	—	—	—
Next 15%	117,907	8	0.5%	—	3	0.7%	—	247	8.8%	0.2%	38	3.1%	—	—	—	—	—	—	—
Next 4%	262,050	754	13.2%	0.3%	262	15.3%	0.1%	1,217	11.6%	0.5%	574	12.4%	0.2%	49	0.4%	—	—	—	—
Top 1%	2,016,336	19,632	86.3%	1.0%	5,718	84.0%	0.3%	29,816	71.4%	1.5%	15,418	83.7%	0.8%	51,816	99.6%	2.6%	49,044	100.0%	2.4%
ALL	\$ 80,450	\$ 226	100.0%	0.3%	\$ 68	100.0%	0.1%	\$ 414	100.0%	0.5%	\$ 183	100.0%	0.2%	\$ 516	100.0%	0.6%	\$ 487	100.0%	0.6%
Bottom 60%	\$ 30,693	\$ —	—	—	\$ —	—	—	\$ 33	4.7%	0.1%	\$ 1	0.2%	—	\$ —	—	—	\$ —	—	—

New Hampshire Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 16,128	\$ —	—	—	\$ —	—	—	\$ 16	1.0%	0.1%	\$ 2	0.3%	—	\$ —	—	—	\$ —	—	—
Second 20%	36,757	—	—	—	—	—	—	33	2.0%	0.1%	1	0.2%	—	—	—	—	—	—	—
Middle 20%	58,506	—	—	—	—	—	—	63	3.9%	0.1%	10	1.7%	—	—	—	—	—	—	—
Fourth 20%	91,029	—	—	—	—	—	—	89	5.5%	0.1%	12	2.1%	—	—	—	—	—	—	—
Next 15%	146,859	—	0.1%	—	—	0.1%	—	250	11.6%	0.2%	79	10.0%	0.1%	—	—	—	—	—	—
Next 4%	305,780	586	22.6%	0.2%	183	19.3%	0.1%	1,652	20.4%	0.5%	628	21.1%	0.2%	74	1.0%	—	—	—	—
Top 1%	1,437,132	7,997	77.3%	0.6%	3,049	80.6%	0.2%	18,002	55.7%	1.3%	7,709	64.8%	0.5%	30,344	99.0%	2.1%	27,211	100.0%	1.9%
ALL	\$ 88,091	\$ 102	100.0%	0.1%	\$ 37	100.0%	0.0%	\$ 320	100.0%	0.4%	\$ 118	100.0%	0.1%	\$ 303	100.0%	0.3%	\$ 269	100.0%	0.3%
Bottom 60%	\$ 37,273	\$ —	—	—	\$ —	—	—	\$ 37	6.9%	0.1%	\$ 4	2.2%	—	\$ —	—	—	\$ —	—	—

New Jersey Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 13,846	\$ —	—	—	\$ —	—	—	\$ 13	0.6%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	33,826	—	—	—	—	—	—	33	1.5%	0.1%	1	0.1%	—	—	—	—	—	—	—
Middle 20%	58,555	—	—	—	—	—	—	83	3.7%	0.1%	6	0.8%	—	—	—	—	—	—	—
Fourth 20%	95,089	—	—	—	—	—	—	127	5.6%	0.1%	17	2.2%	—	—	—	—	—	—	—
Next 15%	168,346	14	0.9%	—	5	0.8%	—	310	10.3%	0.2%	79	7.7%	—	—	—	—	—	—	—
Next 4%	381,606	503	8.3%	0.1%	113	5.3%	—	2,131	19.0%	0.6%	738	19.1%	0.2%	322	2.5%	0.1%	6	—	—
Top 1%	2,000,173	22,159	90.8%	1.1%	8,058	93.9%	0.4%	26,703	59.3%	1.3%	10,816	70.0%	0.5%	50,749	97.5%	2.5%	47,798	100.0%	2.4%
ALL	\$ 100,053	\$ 242	100.0%	0.2%	\$ 85	100.0%	0.1%	\$ 447	100.0%	0.4%	\$ 153	100.0%	0.2%	\$ 516	100.0%	0.5%	\$ 475	100.0%	0.5%
Bottom 60%	\$ 35,411	\$ —	—	—	\$ —	—	—	\$ 43	5.7%	0.1%	\$ 3	1.0%	—	\$ —	—	—	\$ —	—	—

New Mexico Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 11,772	\$ —	—	—	\$ —	—	—	\$ 3	0.3%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	26,477	—	—	—	—	—	—	19	1.6%	0.1%	—	0.1%	—	—	—	—	—	—	—
Middle 20%	42,849	—	—	—	—	—	—	55	4.6%	0.1%	3	0.7%	—	—	—	—	—	—	—
Fourth 20%	69,647	—	—	—	—	—	—	112	9.3%	0.2%	19	4.0%	—	—	—	—	—	—	—
Next 15%	119,208	10	2.3%	—	4	2.7%	—	237	14.8%	0.2%	50	7.7%	—	—	—	—	—	—	—
Next 4%	248,551	174	10.8%	0.1%	43	8.3%	—	1,131	18.9%	0.5%	477	19.7%	0.2%	19	0.6%	—	—	—	—
Top 1%	985,533	5,620	86.8%	0.6%	1,884	89.1%	0.2%	12,169	50.5%	1.2%	6,601	67.7%	0.7%	13,686	99.4%	1.4%	11,611	100.0%	1.2%
ALL	\$ 67,062	\$ 64	100.0%	0.1%	\$ 21	100.0%	0.0%	\$ 237	100.0%	0.4%	\$ 96	100.0%	0.1%	\$ 136	100.0%	0.2%	\$ 114	100.0%	0.2%
Bottom 60%	\$ 27,047	\$ —	—	—	\$ —	—	—	\$ 26	6.4%	0.1%	\$ 1	0.8%	—	\$ —	—	—	\$ —	—	—

New York Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 10,712	\$ —	—	—	\$ —	—	—	\$ 9	0.4%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	25,606	—	—	—	—	—	—	23	0.9%	0.1%	1	0.1%	—	—	—	—	—	—	—
Middle 20%	45,414	—	—	—	—	—	—	43	1.7%	0.1%	2	0.2%	—	—	—	—	—	—	—
Fourth 20%	75,606	—	—	—	—	—	—	98	3.9%	0.1%	9	0.9%	—	—	—	—	—	—	—
Next 15%	135,769	11	0.5%	—	3	0.4%	—	243	7.2%	0.2%	45	3.3%	—	—	—	—	—	—	—
Next 4%	333,991	298	3.7%	0.1%	64	2.0%	—	1,881	14.9%	0.6%	681	13.4%	0.2%	238	1.3%	0.1%	2	—	—
Top 1%	2,545,032	30,774	95.8%	1.2%	12,212	97.6%	0.5%	36,022	71.1%	1.4%	16,631	82.0%	0.7%	72,125	98.7%	2.8%	70,279	100.0%	2.8%
ALL	\$ 89,308	\$ 317	100.0%	0.4%	\$ 123	100.0%	0.1%	\$ 499	100.0%	0.6%	\$ 200	100.0%	0.2%	\$ 720	100.0%	0.8%	\$ 693	100.0%	0.8%
Bottom 60%	\$ 27,244	\$ —	—	—	\$ —	—	—	\$ 25	3.0%	0.1%	\$ 1	0.3%	—	\$ —	—	—	\$ —	—	—

North Carolina Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 11,123	\$ —	—	—	\$ —	—	—	\$ 6	0.6%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	23,918	—	—	—	—	—	—	17	1.5%	0.1%	—	0.1%	—	—	—	—	—	—	—
Middle 20%	39,825	—	—	—	—	—	—	44	4.0%	0.1%	3	0.6%	—	—	—	—	—	—	—
Fourth 20%	65,312	—	—	—	—	—	—	81	7.3%	0.1%	5	1.3%	—	—	—	—	—	—	—
Next 15%	110,776	—	—	—	—	—	—	189	12.7%	0.2%	40	7.5%	—	—	—	—	—	—	—
Next 4%	237,572	121	6.0%	0.1%	30	4.1%	—	986	17.8%	0.4%	353	17.7%	0.1%	15	0.4%	—	—	—	—
Top 1%	1,007,175	7,665	94.0%	0.8%	2,824	95.8%	0.3%	12,493	56.2%	1.2%	5,797	72.8%	0.6%	16,162	99.6%	1.6%	13,740	100.0%	1.4%
ALL	\$ 63,554	\$ 81	100.0%	0.1%	\$ 29	100.0%	0.0%	\$ 220	100.0%	0.3%	\$ 79	100.0%	0.1%	\$ 161	100.0%	0.3%	\$ 136	100.0%	0.2%
Bottom 60%	\$ 24,958	\$ —	—	—	\$ —	—	—	\$ 22	6.1%	0.1%	\$ 1	0.7%	—	\$ —	—	—	\$ —	—	—

North Dakota Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 15,812	\$ —	—	—	\$ —	—	—	\$ 23	1.8%	0.1%	\$ 1	0.2%	—	\$ —	—	—	\$ —	—	—
Second 20%	33,378	—	—	—	—	—	—	14	1.1%	—	2	0.3%	—	—	—	—	—	—	—
Middle 20%	55,819	—	—	—	—	—	—	24	1.8%	—	19	3.1%	—	—	—	—	—	—	—
Fourth 20%	88,168	—	—	—	—	—	—	157	12.2%	0.2%	43	7.0%	—	—	—	—	—	—	—
Next 15%	134,939	1	0.1%	—	—	0.1%	—	291	17.5%	0.2%	88	11.2%	0.1%	—	—	—	—	—	—
Next 4%	266,952	121	6.4%	—	34	5.2%	—	1,155	18.1%	0.4%	726	23.9%	0.3%	15	0.4%	—	—	—	—
Top 1%	1,048,414	6,990	93.4%	0.7%	2,486	94.7%	0.2%	12,108	47.5%	1.2%	6,555	54.2%	0.6%	15,889	99.6%	1.5%	13,486	100.0%	1.3%
ALL	\$ 79,938	\$ 75	100.0%	0.1%	\$ 26	100.0%	0.0%	\$ 254	100.0%	0.3%	\$ 121	100.0%	0.2%	\$ 159	100.0%	0.2%	\$ 135	100.0%	0.2%
Bottom 60%	\$ 34,990	\$ —	—	—	\$ —	—	—	\$ 20	4.7%	0.1%	\$ 7	3.6%	—	\$ —	—	—	\$ —	—	—

Ohio Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 11,129	\$ —	—	—	\$ —	—	—	\$ 8	0.8%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	26,095	—	—	—	—	—	—	19	1.8%	0.1%	—	0.1%	—	—	—	—	—	—	—
Middle 20%	43,538	—	—	—	—	—	—	47	4.3%	0.1%	6	1.5%	—	—	—	—	—	—	—
Fourth 20%	65,836	—	—	—	—	—	—	89	8.1%	0.1%	11	2.8%	—	—	—	—	—	—	—
Next 15%	104,490	1	0.1%	—	—	0.2%	—	167	11.5%	0.2%	29	5.6%	—	—	—	—	—	—	—
Next 4%	217,130	80	4.5%	—	26	4.0%	—	939	17.2%	0.4%	309	15.9%	0.1%	13	0.3%	—	—	—	—
Top 1%	995,597	6,888	95.4%	0.7%	2,515	95.9%	0.3%	12,280	56.3%	1.2%	5,763	74.1%	0.6%	17,326	99.7%	1.7%	15,721	100.0%	1.6%
ALL	\$ 62,831	\$ 71	100.0%	0.1%	\$ 26	100.0%	0.0%	\$ 215	100.0%	0.3%	\$ 77	100.0%	0.1%	\$ 171	100.0%	0.3%	\$ 155	100.0%	0.2%
Bottom 60%	\$ 26,909	\$ —	—	—	\$ —	—	—	\$ 25	6.9%	0.1%	\$ 2	1.6%	—	\$ —	—	—	\$ —	—	—

Oklahoma Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 10,319	\$ —	—	—	\$ —	—	—	\$ 12	0.9%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	23,517	—	—	—	—	—	—	12	0.9%	0.1%	1	0.1%	—	—	—	—	—	—	—
Middle 20%	41,344	—	—	—	—	—	—	36	2.8%	0.1%	12	1.8%	—	—	—	—	—	—	—
Fourth 20%	66,708	—	—	—	—	—	—	90	6.9%	0.1%	19	2.9%	—	—	—	—	—	—	—
Next 15%	115,455	—	—	—	—	—	—	152	8.7%	0.1%	47	5.5%	—	—	—	—	—	—	—
Next 4%	246,781	141	5.8%	0.1%	44	4.9%	—	1,028	15.6%	0.4%	566	17.7%	0.2%	6	0.1%	—	—	—	—
Top 1%	1,252,438	9,171	94.2%	0.7%	3,434	95.1%	0.3%	16,892	64.2%	1.3%	9,175	71.8%	0.7%	24,272	99.9%	1.9%	21,705	100.0%	1.7%
ALL	\$ 67,330	\$ 96	100.0%	0.1%	\$ 36	100.0%	0.1%	\$ 261	100.0%	0.4%	\$ 127	100.0%	0.2%	\$ 241	100.0%	0.4%	\$ 215	100.0%	0.3%
Bottom 60%	\$ 25,054	\$ —	—	—	\$ —	—	—	\$ 20	4.6%	0.1%	\$ 4	2.0%	—	\$ —	—	—	\$ —	—	—

Oregon Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 11,606	\$ —	—	—	\$ —	—	—	\$ 14	1.1%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	26,193	—	—	—	—	—	—	27	2.1%	0.1%	—	0.1%	—	—	—	—	—	—	—
Middle 20%	43,853	—	—	—	—	—	—	46	3.5%	0.1%	3	0.5%	—	—	—	—	—	—	—
Fourth 20%	70,132	—	—	—	—	—	—	104	8.0%	0.1%	13	2.4%	—	—	—	—	—	—	—
Next 15%	118,568	—	—	—	—	—	—	233	13.5%	0.2%	69	9.6%	0.1%	—	—	—	—	—	—
Next 4%	249,888	395	15.2%	0.2%	140	14.7%	0.1%	1,283	19.8%	0.5%	614	22.7%	0.2%	10	0.2%	—	—	—	—
Top 1%	1,050,801	8,804	84.8%	0.8%	3,249	85.3%	0.3%	13,403	51.9%	1.3%	6,968	64.7%	0.7%	16,824	99.8%	1.6%	14,389	100.0%	1.4%
ALL	\$ 67,851	\$ 103	100.0%	0.2%	\$ 38	100.0%	0.1%	\$ 256	100.0%	0.4%	\$ 107	100.0%	0.2%	\$ 167	100.0%	0.2%	\$ 143	100.0%	0.2%
Bottom 60%	\$ 27,214	\$ —	—	—	\$ —	—	—	\$ 29	6.7%	0.1%	\$ 1	0.6%	—	\$ —	—	—	\$ —	—	—

Pennsylvania Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 12,009	\$ —	—	—	\$ —	—	—	\$ 11	0.8%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	28,772	—	—	—	—	—	—	30	2.1%	0.1%	2	0.3%	—	—	—	—	—	—	—
Middle 20%	48,624	—	—	—	—	—	—	54	3.8%	0.1%	5	0.9%	—	—	—	—	—	—	—
Fourth 20%	74,906	—	—	—	—	—	—	104	7.3%	0.1%	8	1.6%	—	—	—	—	—	—	—
Next 15%	124,392	1	0.2%	—	—	0.1%	—	198	10.4%	0.2%	49	7.1%	—	—	—	—	—	—	—
Next 4%	268,695	212	8.5%	0.1%	49	5.5%	—	1,212	16.9%	0.5%	394	15.3%	0.1%	33	0.5%	—	—	—	—
Top 1%	1,319,782	9,159	91.3%	0.7%	3,377	94.3%	0.3%	16,901	58.8%	1.3%	7,720	74.6%	0.6%	26,769	99.5%	2.0%	24,261	100.0%	1.8%
ALL	\$ 74,445	\$ 99	100.0%	0.1%	\$ 35	100.0%	0.0%	\$ 283	100.0%	0.4%	\$ 102	100.0%	0.1%	\$ 264	100.0%	0.4%	\$ 239	100.0%	0.3%
Bottom 60%	\$ 29,801	\$ —	—	—	\$ —	—	—	\$ 32	6.6%	0.1%	\$ 2	1.3%	—	\$ —	—	—	\$ —	—	—

Rhode Island Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 11,200	\$ —	—	—	\$ —	—	—	\$ 5	0.4%	—	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	26,267	—	—	—	—	—	—	25	1.7%	0.1%	—	0.1%	—	—	—	—	—	—	—
Middle 20%	47,834	—	—	—	—	—	—	56	4.0%	0.1%	4	0.8%	—	—	—	—	—	—	—
Fourth 20%	76,027	—	—	—	—	—	—	134	9.5%	0.2%	6	1.1%	—	—	—	—	—	—	—
Next 15%	129,211	1	0.2%	—	—	0.2%	—	253	13.4%	0.2%	46	6.9%	—	—	—	—	—	—	—
Next 4%	270,646	227	9.1%	0.1%	53	5.8%	—	1,297	18.3%	0.5%	483	19.1%	0.2%	32	0.6%	—	—	—	—
Top 1%	1,202,692	9,107	90.7%	0.8%	3,474	94.1%	0.3%	14,971	52.8%	1.2%	7,195	71.2%	0.6%	21,333	99.4%	1.8%	18,594	100.0%	1.5%
ALL	\$ 73,533	\$ 99	100.0%	0.1%	\$ 36	100.0%	0.0%	\$ 280	100.0%	0.4%	\$ 100	100.0%	0.1%	\$ 212	100.0%	0.3%	\$ 183	100.0%	0.2%
Bottom 60%	\$ 28,516	\$ —	—	—	\$ —	—	—	\$ 29	6.1%	0.1%	\$ 1	0.8%	—	\$ —	—	—	\$ —	—	—

South Carolina Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 10,848	\$ —	—	—	\$ —	—	—	\$ 5	0.4%	—	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	23,743	—	—	—	—	—	—	16	1.5%	0.1%	—	0.1%	—	—	—	—	—	—	—
Middle 20%	37,735	—	—	—	—	—	—	52	4.7%	0.1%	1	0.2%	—	—	—	—	—	—	—
Fourth 20%	62,057	—	—	—	—	—	—	90	8.1%	0.1%	6	1.5%	—	—	—	—	—	—	—
Next 15%	106,490	1	0.3%	—	—	0.3%	—	196	13.3%	0.2%	32	5.8%	—	—	—	—	—	—	—
Next 4%	227,275	112	7.0%	—	19	3.6%	—	1,070	19.4%	0.5%	410	19.9%	0.2%	5	0.2%	—	—	—	—
Top 1%	965,548	5,969	92.7%	0.6%	2,109	96.1%	0.2%	11,576	52.5%	1.2%	5,949	72.4%	0.6%	13,800	99.8%	1.4%	11,671	100.0%	1.2%
ALL	\$ 60,782	\$ 64	100.0%	0.1%	\$ 22	100.0%	0.0%	\$ 218	100.0%	0.4%	\$ 81	100.0%	0.1%	\$ 137	100.0%	0.2%	\$ 115	100.0%	0.2%
Bottom 60%	\$ 24,107	\$ —	—	—	\$ —	—	—	\$ 24	6.6%	0.1%	\$ —	0.3%	—	\$ —	—	—	\$ —	—	—

South Dakota Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 11,833	\$ —	—	—	\$ —	—	—	\$ 10	0.8%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	27,671	—	—	—	—	—	—	15	1.1%	0.1%	1	0.2%	—	—	—	—	—	—	—
Middle 20%	47,796	—	—	—	—	—	—	33	2.4%	0.1%	11	1.6%	—	—	—	—	—	—	—
Fourth 20%	72,780	—	—	—	—	—	—	106	7.8%	0.1%	35	5.3%	—	—	—	—	—	—	—
Next 15%	115,360	—	—	—	—	—	—	227	12.5%	0.2%	59	6.7%	0.1%	—	—	—	—	—	—
Next 4%	241,763	393	16.1%	0.2%	140	15.3%	0.1%	1,178	17.5%	0.5%	705	21.5%	0.3%	23	0.4%	—	—	—	—
Top 1%	1,189,817	8,232	83.9%	0.7%	3,124	84.7%	0.3%	15,716	57.9%	1.3%	8,571	64.6%	0.7%	20,519	99.6%	1.7%	17,750	100.0%	1.5%
ALL	\$ 70,000	\$ 97	100.0%	0.1%	\$ 36	100.0%	0.1%	\$ 268	100.0%	0.4%	\$ 131	100.0%	0.2%	\$ 204	100.0%	0.3%	\$ 175	100.0%	0.3%
Bottom 60%	\$ 29,071	\$ —	—	—	\$ —	—	—	\$ 19	4.3%	0.1%	\$ 4	1.8%	—	\$ —	—	—	\$ —	—	—

Tennessee Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI-\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 11,271	\$ —	—	—	\$ —	—	—	\$ 5	0.4%	—	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	24,668	—	—	—	—	—	—	16	1.4%	0.1%	—	0.1%	—	—	—	—	—	—	—
Middle 20%	41,060	—	—	—	—	—	—	48	4.4%	0.1%	1	0.3%	—	—	—	—	—	—	—
Fourth 20%	63,337	—	—	—	—	—	—	74	6.7%	0.1%	18	4.3%	—	—	—	—	—	—	—
Next 15%	106,021	1	0.1%	—	—	0.1%	—	141	9.7%	0.1%	37	6.8%	—	—	—	—	—	—	—
Next 4%	234,285	439	17.0%	0.2%	146	14.8%	0.1%	891	16.2%	0.4%	299	14.8%	0.1%	12	0.2%	—	—	—	—
Top 1%	1,149,721	8,537	82.9%	0.7%	3,362	85.1%	0.3%	13,402	61.2%	1.2%	5,928	73.6%	0.5%	20,465	99.8%	1.8%	17,742	100.0%	1.5%
ALL	\$ 64,124	\$ 102	100.0%	0.2%	\$ 39	100.0%	0.1%	\$ 217	100.0%	0.3%	\$ 80	100.0%	0.1%	\$ 204	100.0%	0.3%	\$ 176	100.0%	0.3%
Bottom 60%	\$ 25,673	\$ —	—	—	\$ —	—	—	\$ 23	6.2%	0.1%	\$ 1	0.4%	—	\$ —	—	—	\$ —	—	—

Texas Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI>\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 12,715	\$ —	—	—	\$ —	—	—	\$ 6	0.4%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	27,742	—	—	—	—	—	—	20	1.3%	0.1%	1	0.1%	—	—	—	—	—	—	—
Middle 20%	45,230	—	—	—	—	—	—	35	2.3%	0.1%	5	0.8%	—	—	—	—	—	—	—
Fourth 20%	74,422	—	—	—	—	—	—	77	5.0%	0.1%	16	2.6%	—	—	—	—	—	—	—
Next 15%	133,243	31	3.7%	—	12	3.7%	—	178	8.7%	0.1%	61	7.3%	—	—	—	—	—	—	—
Next 4%	295,675	727	22.7%	0.2%	249	20.4%	0.1%	1,277	16.7%	0.4%	520	16.6%	0.2%	98	1.2%	—	—	—	—
Top 1%	1,572,509	9,435	73.6%	0.6%	3,713	75.9%	0.2%	20,017	65.5%	1.3%	9,122	72.6%	0.6%	33,004	98.8%	2.1%	28,914	100.0%	1.8%
ALL	\$ 78,741	\$ 127	100.0%	0.2%	\$ 48	100.0%	0.1%	\$ 303	100.0%	0.4%	\$ 125	100.0%	0.2%	\$ 331	100.0%	0.4%	\$ 287	100.0%	0.4%
Bottom 60%	\$ 28,562	\$ —	—	—	\$ —	—	—	\$ 21	4.0%	0.1%	\$ 2	0.9%	—	\$ —	—	—	\$ —	—	—

Utah Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI>\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 12,335	\$ —	—	—	\$ —	—	—	\$ 10	0.7%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	28,553	—	—	—	—	—	—	23	1.7%	0.1%	1	0.2%	—	—	—	—	—	—	—
Middle 20%	46,337	—	—	—	—	—	—	42	3.0%	0.1%	2	0.3%	—	—	—	—	—	—	—
Fourth 20%	72,163	—	—	—	—	—	—	87	6.3%	0.1%	8	1.3%	—	—	—	—	—	—	—
Next 15%	120,259	—	—	—	—	—	—	214	11.6%	0.2%	68	8.0%	0.1%	—	—	—	—	—	—
Next 4%	246,372	192	7.0%	0.1%	42	4.5%	—	1,042	15.1%	0.4%	603	18.9%	0.2%	13	0.2%	—	—	—	—
Top 1%	1,256,457	10,266	93.0%	0.8%	3,533	95.5%	0.3%	17,064	61.6%	1.4%	9,136	71.4%	0.7%	23,702	99.8%	1.9%	21,186	100.0%	1.7%
ALL	\$ 71,530	\$ 109	100.0%	0.2%	\$ 37	100.0%	0.1%	\$ 274	100.0%	0.4%	\$ 127	100.0%	0.2%	\$ 235	100.0%	0.3%	\$ 210	100.0%	0.3%
Bottom 60%	\$ 29,061	\$ —	—	—	\$ —	—	—	\$ 25	5.4%	0.1%	\$ 1	0.5%	—	\$ —	—	—	\$ —	—	—

Vermont Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI>\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 13,186	\$ —	—	—	\$ —	—	—	\$ 23	1.7%	0.2%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	29,786	—	—	—	—	—	—	21	1.6%	0.1%	7	1.2%	—	—	—	—	—	—	—
Middle 20%	48,326	—	—	—	—	—	—	97	7.4%	0.2%	14	2.4%	—	—	—	—	—	—	—
Fourth 20%	71,531	—	—	—	—	—	—	52	4.1%	0.1%	21	3.6%	—	—	—	—	—	—	—
Next 15%	120,245	—	—	—	—	—	—	177	10.3%	0.1%	77	9.8%	0.1%	—	—	—	—	—	—
Next 4%	253,333	39	2.6%	—	11	2.2%	—	1,215	18.9%	0.5%	587	20.1%	0.2%	12	0.3%	—	—	—	—
Top 1%	1,076,174	5,840	97.4%	0.5%	2,073	97.8%	0.2%	14,403	56.0%	1.3%	7,337	62.9%	0.7%	16,631	99.7%	1.5%	14,262	100.0%	1.3%
ALL	\$ 71,164	\$ 60	100.0%	0.1%	\$ 21	100.0%	0.0%	\$ 257	100.0%	0.4%	\$ 117	100.0%	0.2%	\$ 167	100.0%	0.2%	\$ 143	100.0%	0.2%
Bottom 60%	\$ 30,411	\$ —	—	—	\$ —	—	—	\$ 47	10.8%	0.2%	\$ 7	3.6%	—	\$ —	—	—	\$ —	—	—

Virginia Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI>\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 12,553	\$ —	—	—	\$ —	—	—	\$ 10	0.6%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	29,630	—	—	—	—	—	—	31	1.9%	0.1%	1	0.2%	—	—	—	—	—	—	—
Middle 20%	51,250	—	—	—	—	—	—	48	2.9%	0.1%	3	0.5%	—	—	—	—	—	—	—
Fourth 20%	84,160	—	—	—	—	—	—	100	6.1%	0.1%	15	2.2%	—	—	—	—	—	—	—
Next 15%	147,746	8	0.9%	—	2	0.8%	—	286	13.1%	0.2%	70	8.1%	—	—	—	—	—	—	—
Next 4%	309,625	382	11.6%	0.1%	65	5.7%	—	1,446	17.7%	0.5%	543	16.8%	0.2%	108	1.5%	—	—	—	—
Top 1%	1,462,528	11,531	87.5%	0.8%	4,264	93.5%	0.3%	18,964	57.8%	1.3%	9,380	72.2%	0.6%	28,002	98.5%	1.9%	25,044	100.0%	1.7%
ALL	\$ 84,064	\$ 131	100.0%	0.2%	\$ 45	100.0%	0.1%	\$ 326	100.0%	0.4%	\$ 129	100.0%	0.2%	\$ 283	100.0%	0.3%	\$ 249	100.0%	0.3%
Bottom 60%	\$ 31,155	\$ —	—	—	\$ —	—	—	\$ 30	5.4%	0.1%	\$ 1	0.7%	—	\$ —	—	—	\$ —	—	—

Washington Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI->\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 13,141	\$ —	—	—	\$ —	—	—	\$ 15	0.8%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	32,245	—	—	—	—	—	—	29	1.5%	0.1%	2	0.2%	—	—	—	—	—	—	—
Middle 20%	55,376	—	—	—	—	—	—	71	3.8%	0.1%	5	0.6%	—	—	—	—	—	—	—
Fourth 20%	86,659	—	—	—	—	—	—	117	6.2%	0.1%	18	2.1%	—	—	—	—	—	—	—
Next 15%	143,761	8	0.8%	—	2	0.5%	—	258	10.2%	0.2%	91	8.2%	0.1%	—	—	—	—	—	—
Next 4%	312,552	1,146	28.7%	0.4%	415	27.6%	0.1%	1,615	17.1%	0.5%	824	19.9%	0.3%	131	1.5%	—	—	—	—
Top 1%	1,655,385	11,270	70.5%	0.7%	4,342	71.9%	0.3%	22,808	60.3%	1.4%	11,430	68.9%	0.7%	35,308	98.5%	2.1%	33,099	100.0%	2.0%
ALL	\$ 86,483	\$ 157	100.0%	0.2%	\$ 59	100.0%	0.1%	\$ 371	100.0%	0.4%	\$ 163	100.0%	0.2%	\$ 352	100.0%	0.4%	\$ 325	100.0%	0.4%
Bottom 60%	\$ 33,612	\$ —	—	—	\$ —	—	—	\$ 38	6.1%	0.1%	\$ 2	0.8%	—	\$ —	—	—	\$ —	—	—

West Virginia Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI->\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 9,764	\$ —	—	—	\$ —	—	—	\$ 6	0.9%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	21,886	—	—	—	—	—	—	13	1.9%	0.1%	—	0.1%	—	—	—	—	—	—	—
Middle 20%	35,889	—	—	—	—	—	—	52	7.6%	0.1%	2	1.0%	—	—	—	—	—	—	—
Fourth 20%	60,405	—	—	—	—	—	—	65	9.6%	0.1%	3	1.3%	—	—	—	—	—	—	—
Next 15%	98,276	—	—	—	—	—	—	118	13.0%	0.1%	19	6.4%	—	—	—	—	—	—	—
Next 4%	185,704	24	2.8%	—	9	2.7%	—	596	17.5%	0.3%	195	17.6%	0.1%	3	0.2%	—	—	—	—
Top 1%	667,459	3,454	97.2%	0.5%	1,300	97.3%	0.2%	6,736	49.5%	1.0%	3,264	73.7%	0.5%	7,012	99.8%	1.1%	5,874	100.0%	0.9%
ALL	\$ 53,775	\$ 35	100.0%	0.1%	\$ 13	100.0%	0.0%	\$ 134	100.0%	0.2%	\$ 44	100.0%	0.1%	\$ 69	100.0%	0.1%	\$ 58	100.0%	0.1%
Bottom 60%	\$ 22,511	\$ —	—	—	\$ —	—	—	\$ 24	10.4%	0.1%	\$ 1	1.0%	—	\$ —	—	—	\$ —	—	—

Wisconsin Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI->\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 13,976	\$ —	—	—	\$ —	—	—	\$ 12	0.9%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	29,133	—	—	—	—	—	—	30	2.3%	0.1%	2	0.3%	—	—	—	—	—	—	—
Middle 20%	48,103	—	—	—	—	—	—	71	5.4%	0.1%	7	1.5%	—	—	—	—	—	—	—
Fourth 20%	74,612	—	—	—	—	—	—	125	9.6%	0.2%	14	2.9%	—	—	—	—	—	—	—
Next 15%	115,016	—	—	—	—	—	—	183	10.5%	0.2%	50	7.7%	—	—	—	—	—	—	—
Next 4%	232,419	38	1.9%	—	9	1.2%	—	1,030	15.8%	0.4%	367	15.1%	0.2%	5	0.1%	—	—	—	—
Top 1%	1,129,837	7,642	98.1%	0.7%	2,871	98.8%	0.3%	14,667	55.7%	1.3%	7,082	72.4%	0.6%	21,000	99.9%	1.9%	19,099	100.0%	1.7%
ALL	\$ 70,658	\$ 77	100.0%	0.1%	\$ 29	100.0%	0.0%	\$ 261	100.0%	0.4%	\$ 97	100.0%	0.1%	\$ 208	100.0%	0.3%	\$ 189	100.0%	0.3%
Bottom 60%	\$ 30,341	\$ —	—	—	\$ —	—	—	\$ 37	8.5%	0.1%	\$ 3	1.8%	—	\$ —	—	—	\$ —	—	—

Wyoming Taxpayers		Cap Itemized Deductions at 28%			Cap Itemized Deductions at 35%			Apply 1.45% HI Tax to Unearned Inc Increase Rate to 2.5% for AGI->\$200k/\$250k, Exempt \$50k/\$100k for Seniors			Apply 1.45% HI Tax to Investment Inc (no pension or Soc Sec), Exempt \$10k/\$20k for All			Graduated Surcharge in H.R. 3200 Brackets > \$280k-\$800k/\$350k-\$1000k Rates = 1%/2%, 1.5%/3%, 5.4%			Millionaires' Surcharge Brackets > \$500k/\$1000k Rate = 5.4		
Income Group	Average Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income	Average Tax Increase	Share of Tax Increase	Tax Increase as % Income
Lowest 20%	\$ 14,535	\$ —	—	—	\$ —	—	—	\$ 17	0.6%	0.1%	\$ —	—	—	\$ —	—	—	\$ —	—	—
Second 20%	34,478	—	—	—	—	—	—	9	0.3%	—	2	0.1%	—	—	—	—	—	—	—
Middle 20%	56,375	—	—	—	—	—	—	69	2.4%	0.1%	8	0.5%	—	—	—	—	—	—	—
Fourth 20%	86,577	—	—	—	—	—	—	74	2.7%	0.1%	25	1.8%	—	—	—	—	—	—	—
Next 15%	134,586	9	0.6%	—	2	0.4%	—	290	7.7%	0.2%	105	5.4%	0.1%	—	—	—	—	—	—
Next 4%	300,114	637	11.0%	0.2%	213	11.2%	0.1%	1,853	13.2%	0.6%	1,121	15.4%	0.4%	84	0.5%	—	—	—	—
Top 1%	2,669,154	20,595	88.4%	0.8%	6,770	88.5%	0.3%	41,329	73.1%	1.5%	22,466	76.8%	0.8%	72,091	99.5%	2.7%	68,634	100.0%	2.6%
ALL	\$ 97,157	\$ 232	100.0%	0.2%	\$ 76	100.0%	0.1%	\$ 563	100.0%	0.6%	\$ 291	100.0%	0.3%	\$ 721	100.0%	0.7%	\$ 684	100.0%	0.7%
Bottom 60%	\$ 35,159	\$ —	—	—	\$ —	—	—	\$ 32	3.3%	0.1%	\$ 3	0.7%	—	\$ —	—	—	\$ —	—	—