

**DISTRIBUTION OF STATE PERSONAL INCOME TAX  
ALL RESIDENT FILERS  
ALL RESIDENT FILING STATUS' COMBINED\*  
TAX TABLE LIABILITY BASIS\*\*  
TAX YEAR 2014 TAX RETURNS  
CURRENT LAW BASELINE**

Cumm. Return %	Federal Gross	Adjusted Income	Number Returns	Average FAGI <sup>1</sup>	Curr Effec Tax Rate <sup>2</sup>	Curr Law Tax Liability	Prop Law Tax Liability	Income Tax \$ Change	Income Tax % Change	Prop Effec Inc Tax Rate	Aggregate Inc Tax Change
5.0%	\$0	\$5,000	86,724	\$2,740	0.0%	\$0	\$0	\$0	0.0%	0.0%	\$0
12.6%	\$5,000	\$10,000	133,101	\$7,745	0.4%	\$33	\$33	\$0	0.0%	0.4%	\$0
22.6%	\$10,000	\$15,000	175,544	\$12,617	0.7%	\$87	\$87	\$0	0.0%	0.7%	\$0
31.8%	\$15,000	\$20,000	159,721	\$17,383	1.2%	\$215	\$215	\$0	0.0%	1.2%	\$0
39.2%	\$20,000	\$25,000	129,054	\$22,421	1.6%	\$353	\$353	\$0	0.0%	1.6%	\$0
45.5%	\$25,000	\$30,000	109,265	\$27,426	1.8%	\$482	\$489	\$8	1.6%	1.8%	\$855,378
55.5%	\$30,000	\$40,000	176,207	\$34,774	1.9%	\$669	\$745	\$76	11.4%	2.1%	\$13,454,497
63.4%	\$40,000	\$50,000	136,297	\$44,758	2.1%	\$929	\$1,088	\$159	17.2%	2.4%	\$21,734,855
69.5%	\$50,000	\$60,000	106,543	\$54,820	2.1%	\$1,162	\$1,372	\$211	18.1%	2.5%	\$22,440,082
74.4%	\$60,000	\$70,000	86,502	\$64,829	2.2%	\$1,425	\$1,674	\$249	17.5%	2.6%	\$21,529,239
78.5%	\$70,000	\$80,000	72,124	\$74,851	2.3%	\$1,731	\$2,009	\$278	16.0%	2.7%	\$20,033,298
82.0%	\$80,000	\$90,000	61,143	\$84,854	2.4%	\$2,034	\$2,396	\$361	17.8%	2.8%	\$22,085,711
85.0%	\$90,000	\$100,000	51,834	\$94,874	2.5%	\$2,351	\$2,833	\$482	20.5%	3.0%	\$25,007,596
89.5%	\$100,000	\$120,000	78,939	\$109,340	2.6%	\$2,803	\$3,469	\$665	23.7%	3.2%	\$52,530,383
92.5%	\$120,000	\$140,000	51,834	\$129,254	2.7%	\$3,426	\$4,268	\$842	24.6%	3.3%	\$43,666,376
94.4%	\$140,000	\$160,000	33,897	\$149,333	2.8%	\$4,135	\$5,067	\$932	22.5%	3.4%	\$31,591,500
95.7%	\$160,000	\$180,000	22,627	\$169,307	2.9%	\$4,910	\$5,848	\$937	19.1%	3.5%	\$21,203,500
96.6%	\$180,000	\$200,000	15,088	\$189,378	3.0%	\$5,711	\$6,647	\$936	16.4%	3.5%	\$14,123,500
97.8%	\$200,000	\$250,000	21,391	\$221,727	3.1%	\$6,956	\$7,891	\$935	13.4%	3.6%	\$20,003,000
98.5%	\$250,000	\$300,000	11,176	\$272,572	3.3%	\$8,903	\$9,833	\$930	10.4%	3.6%	\$10,397,500
98.9%	\$300,000	\$350,000	6,566	\$323,068	3.3%	\$10,712	\$11,641	\$929	8.7%	3.6%	\$6,098,000
99.1%	\$350,000	\$400,000	4,277	\$373,629	3.4%	\$12,581	\$13,510	\$929	7.4%	3.6%	\$3,972,000
99.3%	\$400,000	\$450,000	3,012	\$423,640	3.4%	\$14,399	\$15,335	\$935	6.5%	3.6%	\$2,817,500
99.4%	\$450,000	\$500,000	2,234	\$473,986	3.4%	\$16,323	\$17,253	\$931	5.7%	3.6%	\$2,079,500
99.6%	\$500,000	\$600,000	2,911	\$544,784	3.4%	\$18,705	\$19,637	\$932	5.0%	3.6%	\$2,713,000
99.7%	\$600,000	\$700,000	1,764	\$647,434	3.5%	\$22,527	\$23,453	\$926	4.1%	3.6%	\$1,633,000
99.7%	\$700,000	\$800,000	1,231	\$748,063	3.5%	\$26,003	\$26,943	\$939	3.6%	3.6%	\$1,156,000
99.8%	\$800,000	\$900,000	846	\$846,767	3.5%	\$29,377	\$30,298	\$921	3.1%	3.6%	\$779,000
99.8%	\$900,000	\$1,000,000	603	\$946,825	3.5%	\$32,737	\$33,659	\$922	2.8%	3.6%	\$556,000
100.0%	\$1,000,000 plus		3,158	\$2,719,092	3.1%	\$83,924	\$84,849	\$925	1.1%	3.1%	\$2,920,500
			1,745,613								\$365,380,913

Current Law Scenario (Single/Joint)

\$0 - \$12,500 / \$25,000  
\$12.5k/\$25k - \$50k/\$100k  
\$50k/\$100k plus

Rates

2%  
4%  
6%

Proposed Law Scenario (Single/Joint)

\$0 - \$12,500 / \$25,000  
**\$12.5k/\$25k - \$25k/\$50k**  
**\$25k/\$50k plus**

Rates

2.00%  
4.00%  
6.00%

100% Federal Income Tax Deduction

100% Excess Federal Itemized Deduction

\$4,500 / \$9,000 / \$1,000 Standard & Dependent Deductions

100% Federal Income Tax Deduction

100% Excess Federal Itemized Deduction

\$4,500 / \$9,000 / \$1,000 Standard & Dependent Deductions

<sup>1</sup> FAGI stands for federal adjusted gross income; the starting point for the state income tax return.

<sup>2</sup> Effective tax rate is tax liability divided by federal adjusted gross income. It reflects the overall tax imposed, inclusive of the actual taxable income base and the marginal tax rate structure.

\* Includes all resident filing status'; single, married filing separately, joint, qualifying surviving spouses, and head-of-household filers.

\*\* Tax table liability is prior to any credits (nonrefundable or refundable) that determine final liability. Final liability incorporates all such tax credits.

**DISTRIBUTION OF STATE PERSONAL INCOME TAX  
ALL RESIDENT FILERS  
SINGLE / MARRIED SEPARATE FILERS  
TAX TABLE LIABILITY BASIS\*\*  
TAX YEAR 2014 TAX RETURNS  
CURRENT LAW BASELINE**

Cumm. Return %	Federal Gross	Adjusted Income	Number Returns	Average FAGI <sup>1</sup>	Curr Effec Tax Rate <sup>2</sup>	Current Law Tax Liability	Proposed Law Tax Liability	Income Tax \$ Change	Income Tax % Change	Prop Effec Tax Rate	Aggregate Tax Change
9.9%	\$0	\$5,000	73,332	\$2,713	0.0%	\$0	\$0	\$0	0.0%	0.0%	\$0
22.2%	\$5,000	\$10,000	91,590	\$7,550	0.6%	\$47	\$47	\$0	0.0%	0.6%	\$0
34.6%	\$10,000	\$15,000	91,908	\$12,454	1.0%	\$126	\$126	\$0	0.0%	1.0%	\$0
44.6%	\$15,000	\$20,000	74,154	\$17,397	1.5%	\$260	\$260	\$0	0.0%	1.5%	\$0
52.7%	\$20,000	\$25,000	60,686	\$22,408	1.8%	\$396	\$396	\$0	0.0%	1.8%	\$0
59.7%	\$25,000	\$30,000	51,420	\$27,426	1.9%	\$529	\$534	\$5	0.9%	1.9%	\$242,179
71.0%	\$30,000	\$40,000	84,267	\$34,803	2.1%	\$733	\$818	\$85	11.6%	2.4%	\$7,161,809
79.9%	\$40,000	\$50,000	65,841	\$44,731	2.3%	\$1,008	\$1,213	\$206	20.4%	2.7%	\$13,534,021
86.0%	\$50,000	\$60,000	45,462	\$54,657	2.3%	\$1,250	\$1,557	\$307	24.6%	2.8%	\$13,961,398
90.0%	\$60,000	\$70,000	29,872	\$64,646	2.3%	\$1,505	\$1,890	\$385	25.6%	2.9%	\$11,503,173
92.7%	\$70,000	\$80,000	19,841	\$74,643	2.5%	\$1,850	\$2,270	\$420	22.7%	3.0%	\$8,330,662
94.5%	\$80,000	\$90,000	13,548	\$84,685	2.6%	\$2,197	\$2,645	\$447	20.4%	3.1%	\$6,062,188
95.8%	\$90,000	\$100,000	9,341	\$94,756	2.7%	\$2,559	\$3,048	\$489	19.1%	3.2%	\$4,566,518
97.3%	\$100,000	\$120,000	11,466	\$108,849	2.9%	\$3,114	\$3,614	\$500	16.1%	3.3%	\$5,733,000
98.1%	\$120,000	\$140,000	6,230	\$129,068	3.0%	\$3,884	\$4,384	\$500	12.9%	3.4%	\$3,115,000
98.6%	\$140,000	\$160,000	3,456	\$149,114	3.1%	\$4,695	\$5,195	\$500	10.7%	3.5%	\$1,728,000
98.9%	\$160,000	\$180,000	2,197	\$169,309	3.2%	\$5,475	\$5,975	\$500	9.1%	3.5%	\$1,098,500
99.1%	\$180,000	\$200,000	1,525	\$189,449	3.3%	\$6,215	\$6,715	\$500	8.0%	3.5%	\$762,500
99.4%	\$200,000	\$250,000	2,227	\$222,180	3.3%	\$7,395	\$7,895	\$500	6.8%	3.6%	\$1,113,500
99.6%	\$250,000	\$300,000	1,266	\$272,844	3.4%	\$9,341	\$9,841	\$500	5.4%	3.6%	\$633,000
99.7%	\$300,000	\$350,000	761	\$321,966	3.5%	\$11,140	\$11,640	\$500	4.5%	3.6%	\$380,500
99.8%	\$350,000	\$400,000	500	\$373,566	3.5%	\$12,965	\$13,465	\$500	3.9%	3.6%	\$250,000
99.8%	\$400,000	\$450,000	334	\$424,475	3.5%	\$14,881	\$15,381	\$500	3.4%	3.6%	\$167,000
99.8%	\$450,000	\$500,000	259	\$473,334	3.6%	\$16,835	\$17,335	\$500	3.0%	3.7%	\$129,500
99.9%	\$500,000	\$600,000	311	\$544,571	3.5%	\$19,207	\$19,707	\$500	2.6%	3.6%	\$155,500
99.9%	\$600,000	\$700,000	225	\$642,918	3.6%	\$22,920	\$23,420	\$500	2.2%	3.6%	\$112,500
99.9%	\$700,000	\$800,000	122	\$747,248	3.6%	\$26,762	\$27,262	\$500	1.9%	3.6%	\$61,000
99.9%	\$800,000	\$900,000	112	\$843,874	3.3%	\$28,160	\$28,660	\$500	1.8%	3.4%	\$56,000
99.9%	\$900,000	\$1,000,000	80	\$943,984	3.5%	\$33,194	\$33,694	\$500	1.5%	3.6%	\$40,000
100.0%	\$1,000,000 plus		411	\$3,128,645	3.1%	\$98,351	\$98,850	\$499	0.5%	3.2%	\$205,000
			742,744								\$81,102,449

Current Law Scenario (Single/Joint)	Rates	Proposed Law Scenario (Single/Joint)	Rates
\$0 - \$12,500 / \$25,000	2%	\$0 - \$12,500 / \$25,000	2.00%
\$12.5k/\$25k - \$50k/\$100k	4%	<b>\$12.5k/\$25k - \$25k/\$50k</b>	4.00%
\$50k/\$100k plus	6%	<b>\$25k/\$50k plus</b>	6.00%
		0	<b>0.00%</b>
100% Federal Income Tax Deduction		100% Federal Income Tax Deduction	
100% Excess Federal Itemized Deduction		100% Excess Federal Itemized Deduction	
\$4,500 / \$9,000 / \$1,000 Standard & Dependent Deductions		\$4,500 / \$9,000 / \$1,000 Standard & Dependent Deductions	
0		0	

1 FAGI stands for federal adjusted gross income; the starting point for the state income tax return.

2 Effective tax rate is tax liability divided by federal adjusted gross income. It reflects the overall tax imposed, inclusive of the actual taxable income base and the marginal tax rate structure.

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**DISTRIBUTION OF STATE PERSONAL INCOME TAX  
ALL RESIDENT FILERS  
JOINT / WIDOWER FILERS  
TAX TABLE LIABILITY BASIS\*\*  
TAX YEAR 2014 TAX RETURNS  
CURRENT LAW BASELINE**

Cumm. Return %	Federal Gross	Adjusted Income	Number Returns	Average FAGI <sup>1</sup>	Curr Effec Tax Rate <sup>2</sup>	Current Law Tax Liability <sup>3</sup>	Proposed Law Tax Liability	Income Tax \$ Change	Income Tax % Change	Prop Effec Tax Rate	Aggregate Tax Change
1.1%	\$0	\$5,000	6,556	\$2,559	0.0%	\$0	\$0	\$0		0.0%	\$0
2.8%	\$5,000	\$10,000	10,143	\$7,752	0.0%	\$0	\$0	\$0		0.0%	\$0
5.4%	\$10,000	\$15,000	15,709	\$12,654	0.2%	\$22	\$22	\$0	0.0%	0.2%	\$0
8.5%	\$15,000	\$20,000	18,494	\$17,514	0.4%	\$73	\$73	\$0	0.0%	0.4%	\$0
11.8%	\$20,000	\$25,000	20,399	\$22,526	0.6%	\$140	\$140	\$0	0.0%	0.6%	\$0
15.2%	\$25,000	\$30,000	20,394	\$27,491	0.8%	\$224	\$224	\$0	0.0%	0.8%	\$0
22.0%	\$30,000	\$40,000	40,514	\$35,016	1.1%	\$390	\$390	\$0	0.0%	1.1%	\$0
28.6%	\$40,000	\$50,000	39,787	\$44,952	1.5%	\$686	\$686	\$0	0.0%	1.5%	\$0
35.4%	\$50,000	\$60,000	41,437	\$55,076	1.8%	\$976	\$989	\$14	1.4%	1.8%	\$565,240
42.7%	\$60,000	\$70,000	43,801	\$65,023	2.0%	\$1,283	\$1,368	\$85	6.7%	2.1%	\$3,738,877
50.0%	\$70,000	\$80,000	43,769	\$74,993	2.1%	\$1,601	\$1,771	\$170	10.6%	2.4%	\$7,445,635
57.0%	\$80,000	\$90,000	42,223	\$84,941	2.3%	\$1,926	\$2,242	\$316	16.4%	2.6%	\$13,337,523
63.5%	\$90,000	\$100,000	38,908	\$94,925	2.4%	\$2,253	\$2,732	\$479	21.3%	2.9%	\$18,648,578
74.0%	\$100,000	\$120,000	63,249	\$109,456	2.5%	\$2,707	\$3,413	\$706	26.1%	3.1%	\$44,685,383
81.2%	\$120,000	\$140,000	43,415	\$129,298	2.6%	\$3,320	\$4,229	\$909	27.4%	3.3%	\$39,456,876
86.0%	\$140,000	\$160,000	29,286	\$149,368	2.7%	\$4,034	\$5,034	\$1,000	24.8%	3.4%	\$29,286,000
89.3%	\$160,000	\$180,000	19,780	\$169,315	2.8%	\$4,817	\$5,817	\$1,000	20.8%	3.4%	\$19,780,000
91.5%	\$180,000	\$200,000	13,159	\$189,359	3.0%	\$5,623	\$6,623	\$1,000	17.8%	3.5%	\$13,159,000
94.6%	\$200,000	\$250,000	18,615	\$221,665	3.1%	\$6,882	\$7,882	\$1,000	14.5%	3.6%	\$18,615,000
96.2%	\$250,000	\$300,000	9,619	\$272,526	3.2%	\$8,826	\$9,826	\$1,000	11.3%	3.6%	\$9,619,000
97.1%	\$300,000	\$350,000	5,630	\$323,173	3.3%	\$10,630	\$11,630	\$1,000	9.4%	3.6%	\$5,630,000
97.7%	\$350,000	\$400,000	3,667	\$373,593	3.3%	\$12,502	\$13,502	\$1,000	8.0%	3.6%	\$3,667,000
98.2%	\$400,000	\$450,000	2,623	\$423,565	3.4%	\$14,318	\$15,318	\$1,000	7.0%	3.6%	\$2,623,000
98.5%	\$450,000	\$500,000	1,925	\$474,067	3.4%	\$16,236	\$17,236	\$1,000	6.2%	3.6%	\$1,925,000
98.9%	\$500,000	\$600,000	2,515	\$544,772	3.4%	\$18,596	\$19,596	\$1,000	5.4%	3.6%	\$2,515,000
99.2%	\$600,000	\$700,000	1,502	\$648,001	3.5%	\$22,436	\$23,436	\$1,000	4.5%	3.6%	\$1,502,000
99.4%	\$700,000	\$800,000	1,081	\$748,313	3.5%	\$25,930	\$26,930	\$1,000	3.9%	3.6%	\$1,081,000
99.5%	\$800,000	\$900,000	712	\$847,205	3.5%	\$29,502	\$30,502	\$1,000	3.4%	3.6%	\$712,000
99.6%	\$900,000	\$1,000,000	509	\$947,253	3.4%	\$32,575	\$33,575	\$1,000	3.1%	3.5%	\$509,000
100.0%	\$1,000,000 plus		2,684	\$2,665,469	3.1%	\$81,814	\$82,814	\$1,000	1.2%	3.1%	\$2,684,000
			602,105								\$241,185,111

Current Law Scenario (Single/Joint)

\$0 - \$12,500 / \$25,000	2%
\$12.5k/\$25k - \$50k/\$100k	4%
\$50k/\$100k plus	6%

100% Federal Income Tax Deduction  
100% Excess Federal Itemized Deduction  
\$4,500 / \$9,000 / \$1,000 Standard & Dependent Deductions  
0

Proposed Law Scenario (Single/Joint)

\$0 - \$12,500 / \$25,000	2.00%
<b>\$12.5k/\$25k - \$25k/\$50k</b>	4.00%
<b>\$25k/\$50k plus</b>	6.00%
0	<b>0.00%</b>

100% Federal Income Tax Deduction  
**100% Excess Federal Itemized Deduction**  
\$4,500 / \$9,000 / \$1,000 Standard & Dependent Deductions  
0

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2 Effective tax rate is tax liability divided by federal adjusted gross income. It reflects the overall tax imposed, inclusive of the actual taxable income base and the marginal tax rate structure.

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**DISTRIBUTION OF STATE PERSONAL INCOME TAX  
ALL RESIDENT FILERS  
HEAD OF HOUSEHOLD FILERS  
TAX TABLE LIABILITY BASIS\*\*  
TAX YEAR 2014 TAX RETURNS  
CURRENT LAW BASELINE**

Cumm. Return %	Federal Gross	Adjusted Income	Number Returns	Average FAGI <sup>1</sup>	Curr Effec Tax Rate <sup>2</sup>	Current Law Tax Liability <sup>3</sup>	Proposed Law Tax Liability	Income Tax \$ Change	Income Tax % Change	Prop Effec Tax Rate	Aggregate Tax Change
1.7%	\$0	\$5,000	6,836	\$3,208	0.0%	\$0	\$0	\$0		0.0%	\$0
9.5%	\$5,000	\$10,000	31,368	\$8,314	0.0%	\$0	\$0	\$0		0.0%	\$0
26.5%	\$10,000	\$15,000	67,927	\$12,827	0.4%	\$48	\$48	\$0	0.0%	0.4%	\$0
43.2%	\$15,000	\$20,000	67,073	\$17,332	1.2%	\$205	\$205	\$0	0.0%	1.2%	\$0
55.2%	\$20,000	\$25,000	47,969	\$22,394	1.7%	\$388	\$388	\$0	0.0%	1.7%	\$0
64.5%	\$25,000	\$30,000	37,451	\$27,391	2.0%	\$556	\$573	\$16	2.9%	2.1%	\$613,199
77.4%	\$30,000	\$40,000	51,426	\$34,537	2.3%	\$782	\$904	\$122	15.7%	2.6%	\$6,292,688
85.0%	\$40,000	\$50,000	30,669	\$44,565	2.4%	\$1,073	\$1,341	\$267	24.9%	3.0%	\$8,200,834
89.9%	\$50,000	\$60,000	19,644	\$54,657	2.5%	\$1,351	\$1,754	\$403	29.8%	3.2%	\$7,913,443
93.1%	\$60,000	\$70,000	12,829	\$64,590	2.7%	\$1,725	\$2,215	\$490	28.4%	3.4%	\$6,287,190
95.2%	\$70,000	\$80,000	8,514	\$74,606	2.8%	\$2,121	\$2,621	\$500	23.6%	3.5%	\$4,257,000
96.6%	\$80,000	\$90,000	5,372	\$84,594	2.9%	\$2,471	\$2,971	\$500	20.2%	3.5%	\$2,686,000
97.5%	\$90,000	\$100,000	3,585	\$94,618	3.0%	\$2,870	\$3,370	\$500	17.4%	3.6%	\$1,792,500
98.5%	\$100,000	\$120,000	4,224	\$108,935	3.1%	\$3,401	\$3,901	\$500	14.7%	3.6%	\$2,112,000
99.1%	\$120,000	\$140,000	2,189	\$128,911	3.3%	\$4,215	\$4,715	\$500	11.9%	3.7%	\$1,094,500
99.4%	\$140,000	\$160,000	1,155	\$149,110	3.4%	\$5,011	\$5,511	\$500	10.0%	3.7%	\$577,500
99.5%	\$160,000	\$180,000	650	\$169,082	3.5%	\$5,849	\$6,349	\$500	8.5%	3.8%	\$325,000
99.6%	\$180,000	\$200,000	404	\$189,735	3.5%	\$6,656	\$7,156	\$500	7.5%	3.8%	\$202,000
99.8%	\$200,000	\$250,000	549	\$221,970	3.5%	\$7,658	\$8,158	\$500	6.5%	3.7%	\$274,500
99.8%	\$250,000	\$300,000	291	\$272,916	3.5%	\$9,532	\$10,032	\$500	5.2%	3.7%	\$145,500
99.9%	\$300,000	\$350,000	175	\$324,463	3.5%	\$11,499	\$11,999	\$500	4.3%	3.7%	\$87,500
99.9%	\$350,000	\$400,000	110	\$375,102	3.6%	\$13,456	\$13,956	\$500	3.7%	3.7%	\$55,000
99.9%	\$400,000	\$450,000	55	\$422,150	3.6%	\$15,335	\$15,835	\$500	3.3%	3.8%	\$27,500
99.9%	\$450,000	\$500,000	50	\$474,249	3.6%	\$16,991	\$17,491	\$500	2.9%	3.7%	\$25,000
100.0%	\$500,000	\$600,000	85	\$545,942	3.7%	\$20,109	\$20,609	\$500	2.5%	3.8%	\$42,500
100.0%	\$600,000	\$700,000	37	\$651,893	3.7%	\$23,852	\$24,352	\$500	2.1%	3.7%	\$18,500
100.0%	\$700,000	\$800,000	28	\$741,958	3.4%	\$25,539	\$26,039	\$500	2.0%	3.5%	\$14,000
100.0%	\$800,000	\$900,000	22	\$847,305	3.7%	\$31,549	\$32,049	\$500	1.6%	3.8%	\$11,000
100.0%	\$900,000	\$1,000,000	14	\$947,523	3.8%	\$36,016	\$36,516	\$500	1.4%	3.9%	\$7,000
100.0%	\$1,000,000 plus		63	\$2,331,754	3.4%	\$79,694	\$80,194	\$500	0.6%	3.4%	\$31,500
			400,764								\$43,093,353

Current Law Scenario (Single/Joint)

\$0 - \$12,500 / \$25,000  
 \$12.5k/\$25k - \$50k/\$100k  
 \$50k/\$100k plus

Rates

2%  
 4%  
 6%

Proposed Law Scenario (Single/Joint)

\$0 - \$12,500 / \$25,000  
**\$12.5k/\$25k - \$25k/\$50k**  
**\$25k/\$50k plus**  
 0  
**0.00%**

Rates

2.00%  
 4.00%  
 6.00%  
**0.00%**

100% Federal Income Tax Deduction

100% Excess Federal Itemized Deduction

\$4,500 / \$9,000 / \$1,000 Standard & Dependent Deductions

0

100% Federal Income Tax Deduction

100% Excess Federal Itemized Deduction

\$4,500 / \$9,000 / \$1,000 Standard & Dependent Deductions

0

<sup>1</sup> FAGI stands for federal adjusted gross income; the starting point for the state income tax return.

<sup>2</sup> Effective tax rate is tax liability divided by federal adjusted gross income. It reflects the overall tax imposed, inclusive of the actual taxable income base and the marginal tax rate structure.

\*\* Tax table liability is prior to any credits (nonrefundable or refundable) that determine final liability. Final liability incorporates all such tax credits.