



Montana Department of Revenue



Mike Kadas
Director

Steve Bullock
Governor

To: Mike Kadas, Director

From: Dan Dodds, Senior Economist

Date: April 4, 2013

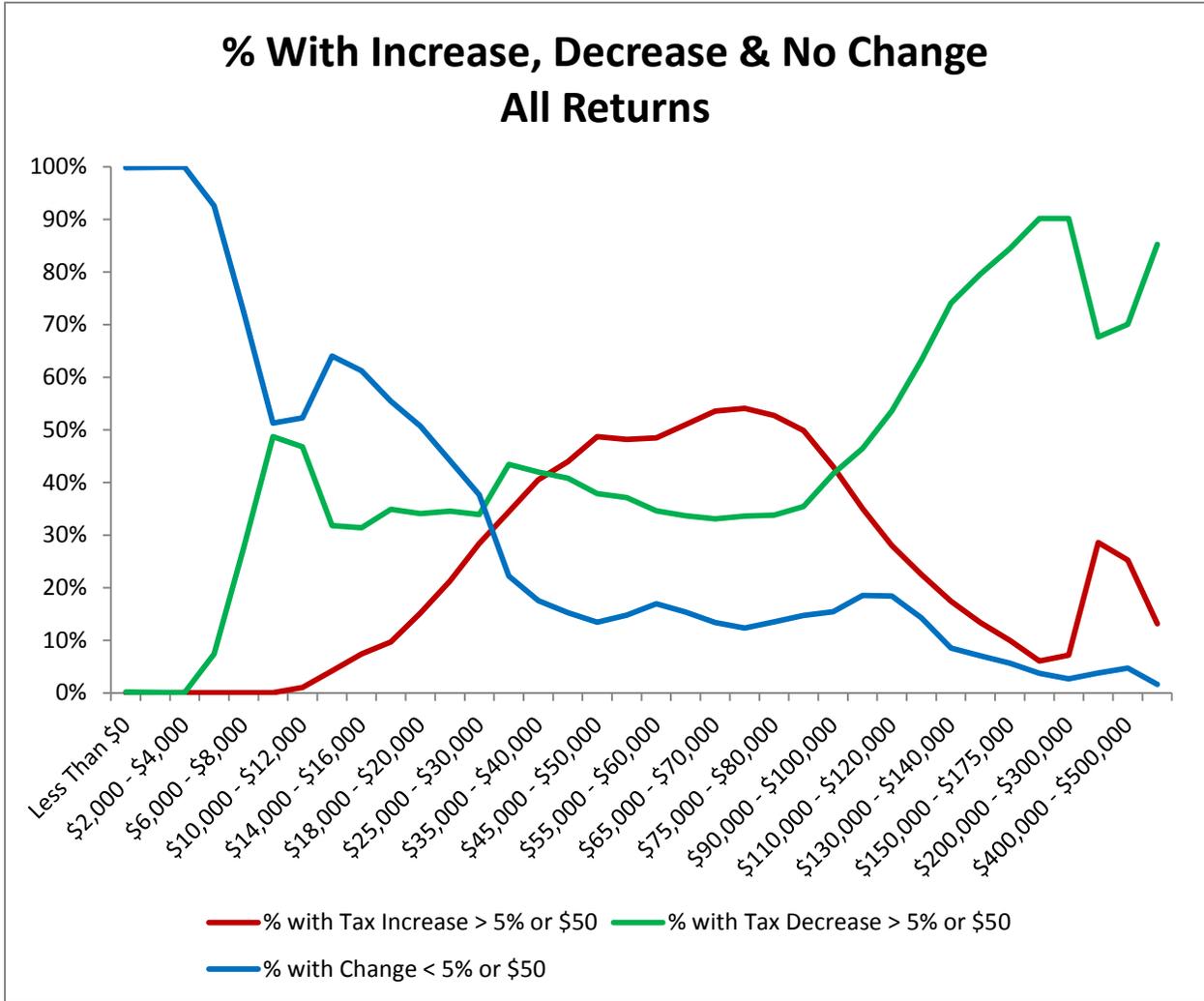
Subject: Taxpayer impacts of SB 282.03

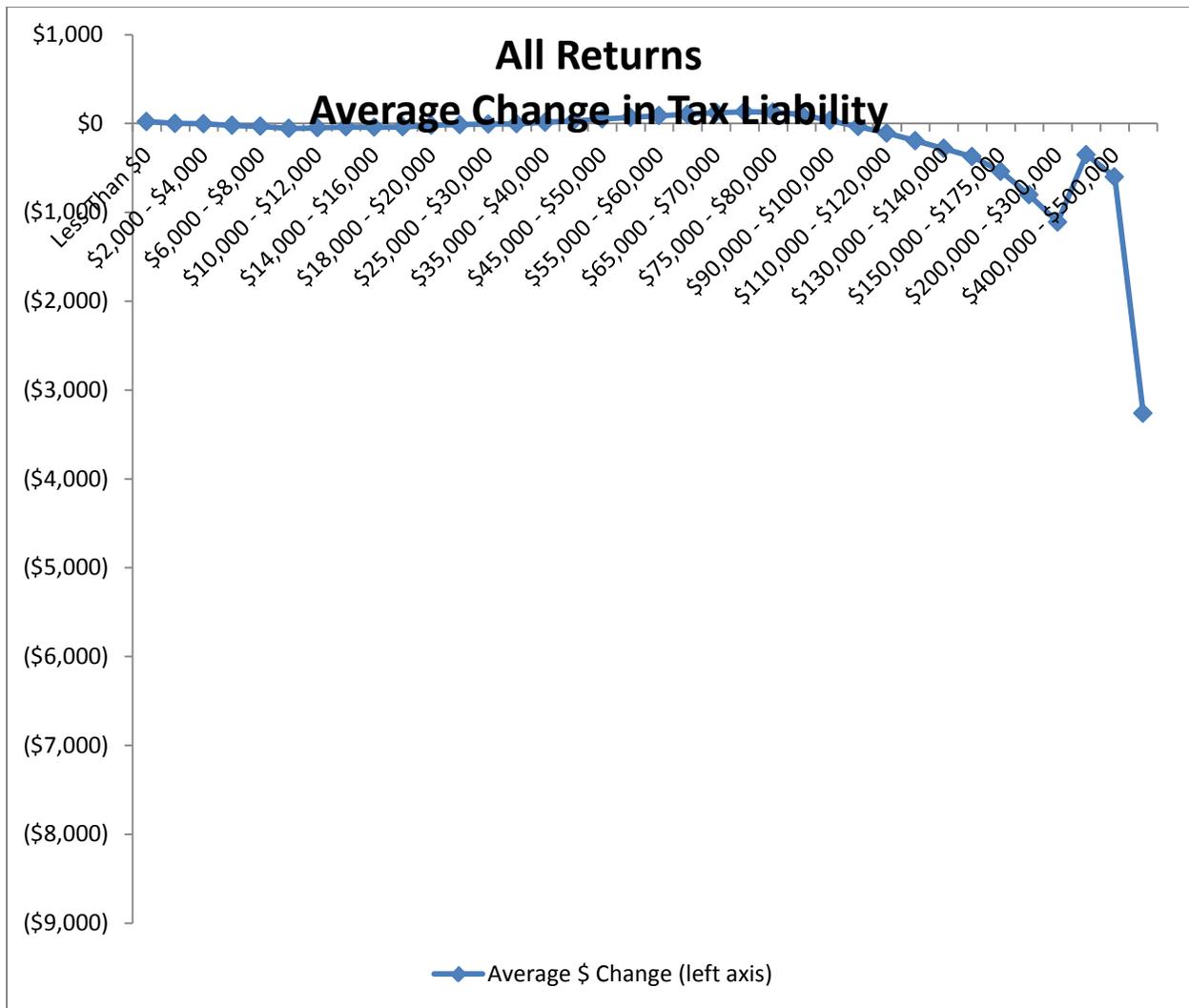
The following graphs show impacts of SB282, as passed by the Senate Taxation Committee, on groups of taxpayers. For each group, there are four graphs. The first shows the percent of returns with a tax increase of at least 5% or \$50, the percent with a tax decrease of at least 5% or \$50, and the percent with less than 5% or \$50 change. The second graph shows the average change in tax liability at different income levels. The third graph shows the same information as the second with the scale expanded to show more detail about changes for returns with low and middle incomes. The fourth graph shows the percentage change in tax liability at different income levels. Tables attached at the end show the data for each set of graphs.

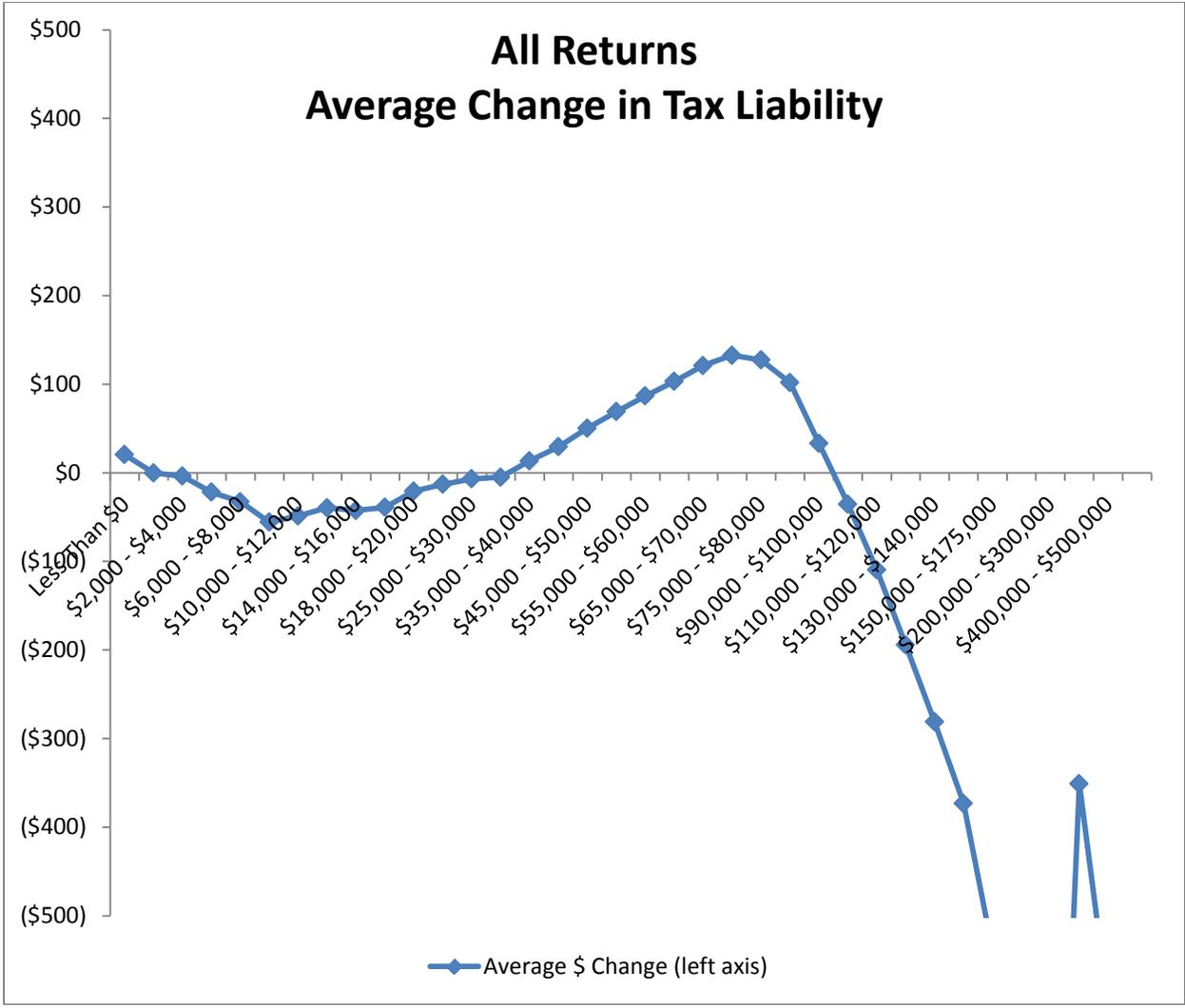
The graphs show returns grouped by

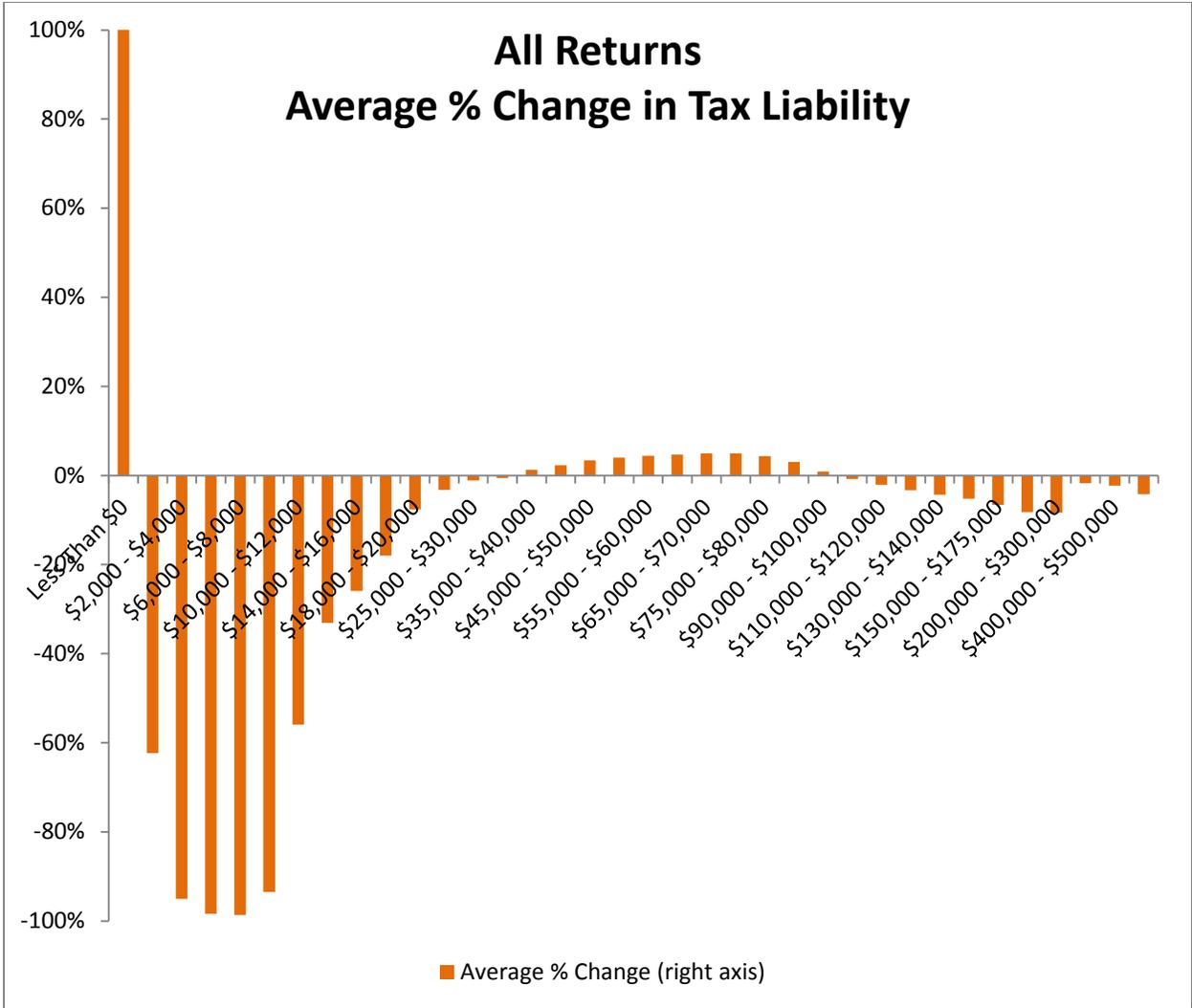
- All Returns (pages 2 – 5)
- Filing status on 2011 return
 - Head of Household (pages 6 - 9),
 - Joint (pages 10 – 13),
 - Married Separate (pages 14 – 17), and
 - Single (pages 18 – 21)
- Whether taxpayers have dependents
 - Dependents (pages 22 – 25), and
 - No Dependents (pages 26 – 29)
- Age
 - Returns with one taxpayer age 65 or older (pages 30 – 33), and
 - Returns with no taxpayer age 65 or older (pages 34 – 37)
- Capital Gains
 - Returns with a net loss on the capital gains line (pages 38 – 41),
 - Returns with zero capital gains (pages 42 – 45), and
 - Returns with a net gain on the capital gains line (pages 46 – 49),
- Deductions
 - Returns with Itemized Deductions (pages 50 – 53), and
 - Returns taking the Standard Deduction (pages 54 – 57)

All Returns



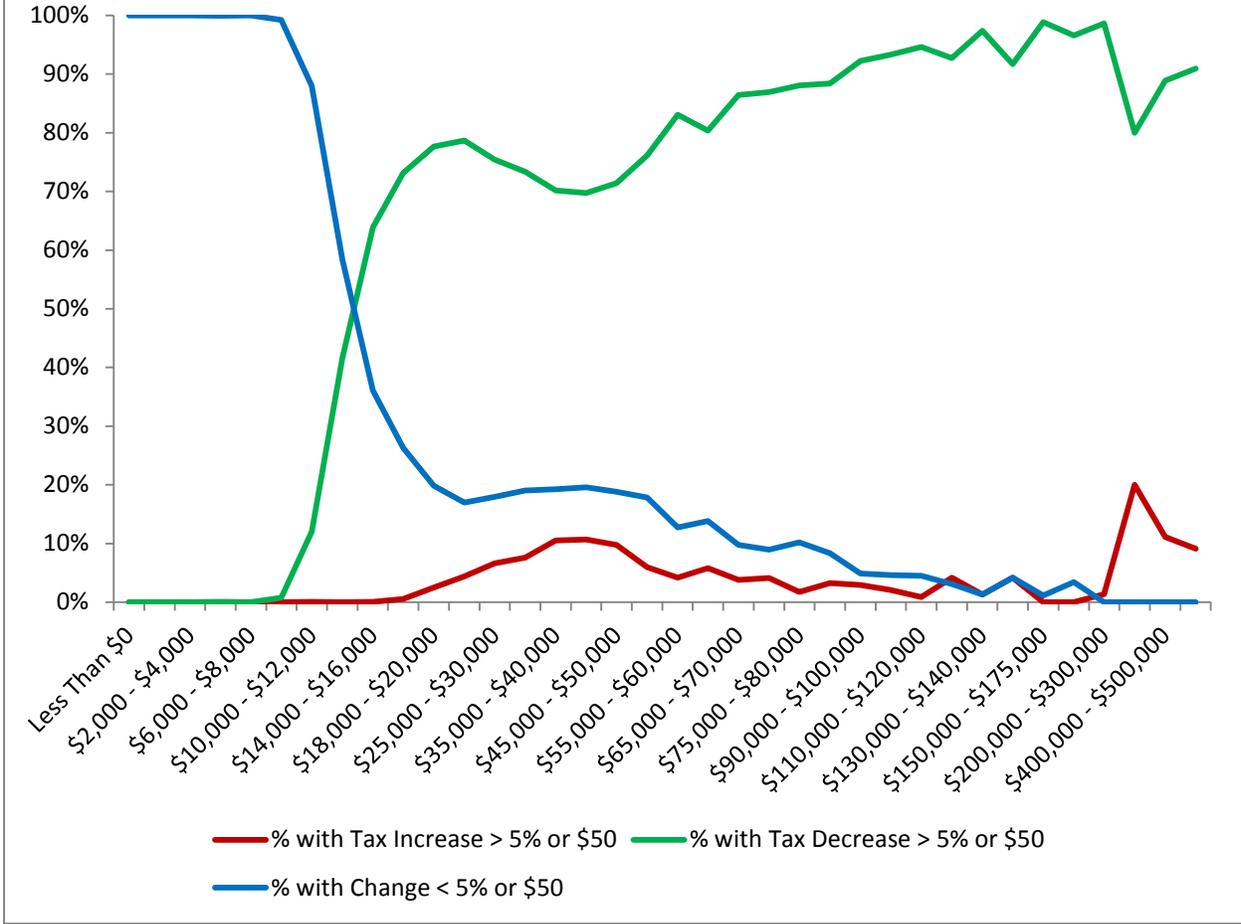


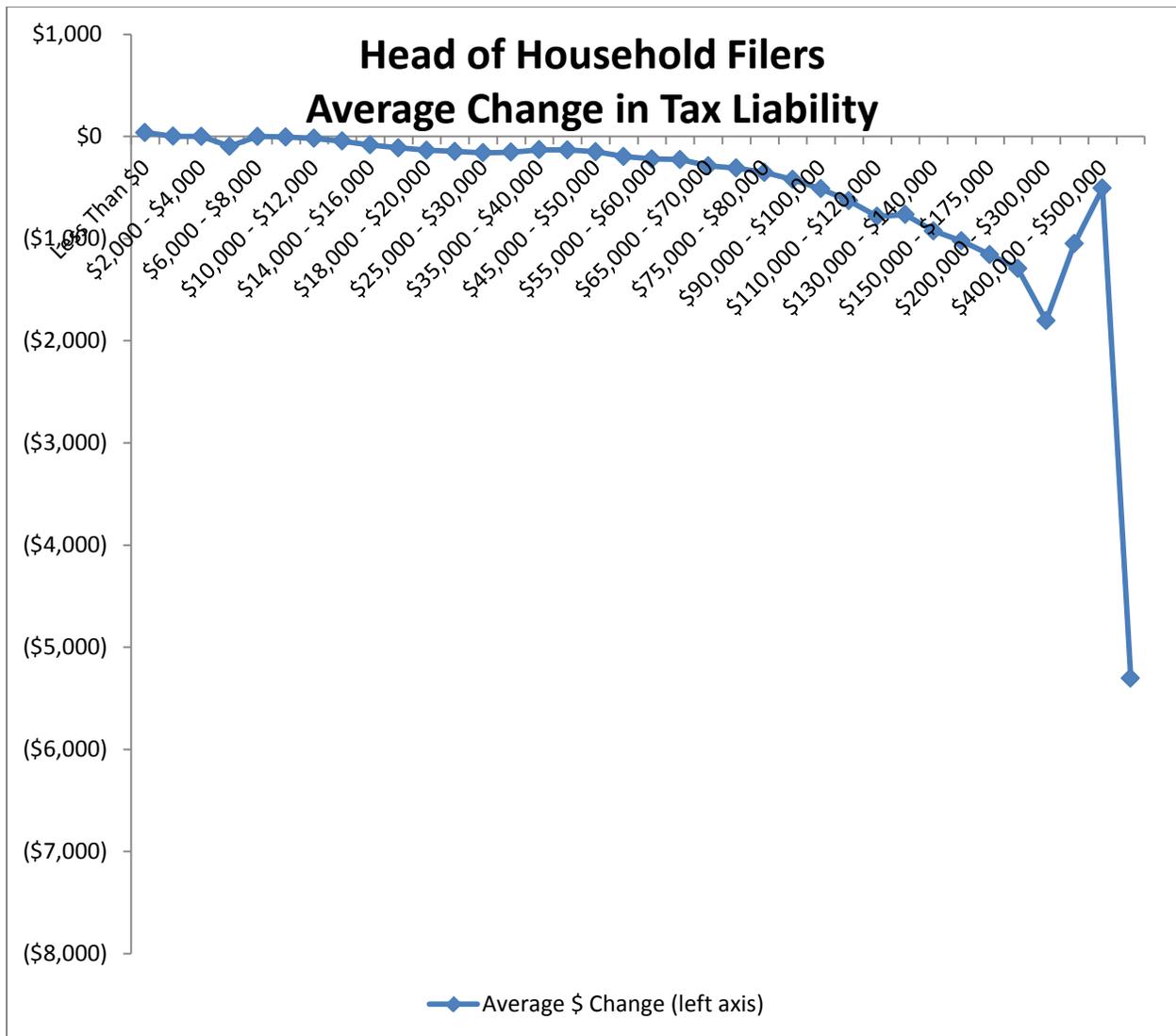




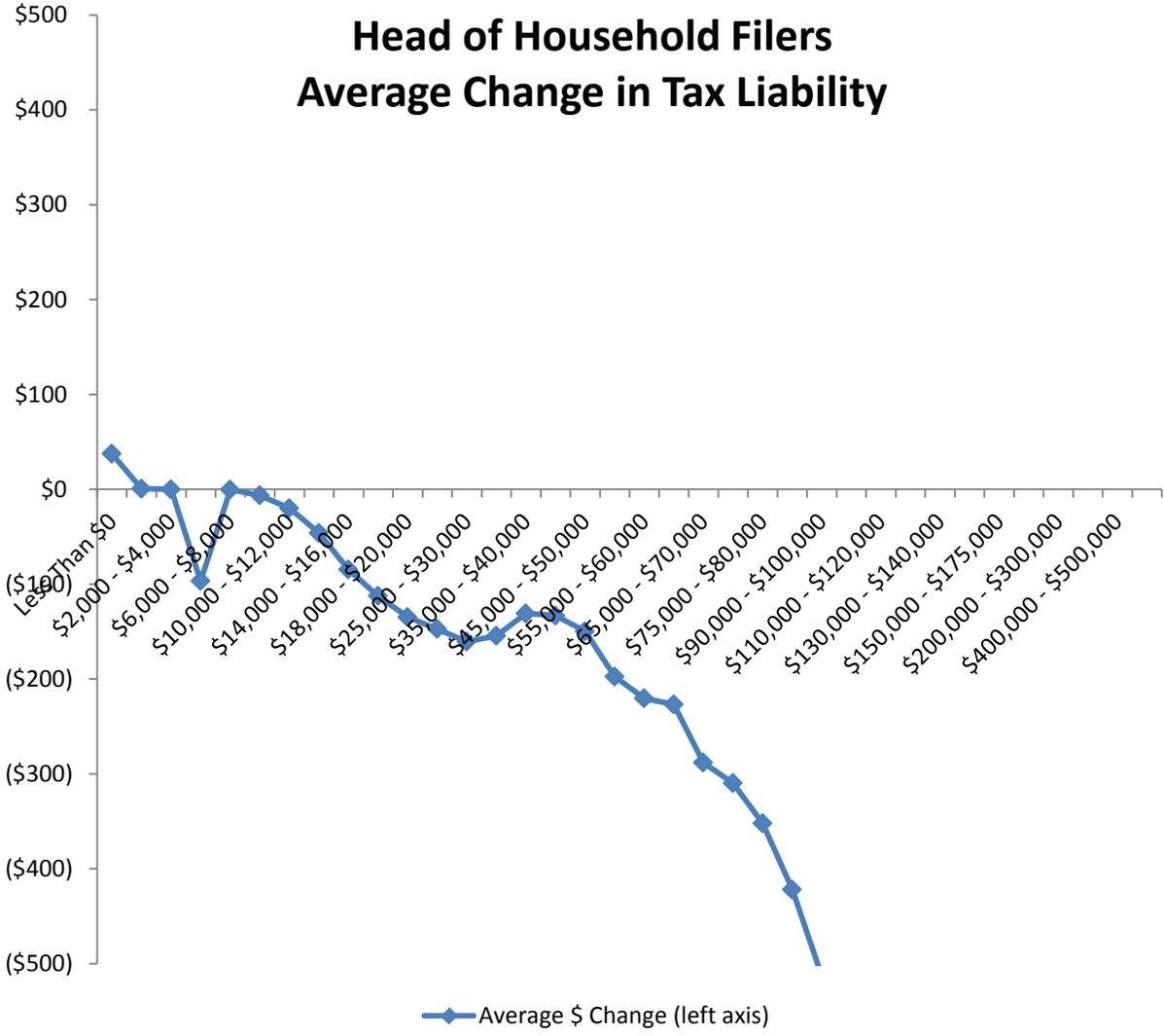
Returns Grouped by Filing Status

% With Increase, Decrease & No Change Head of Household Filers

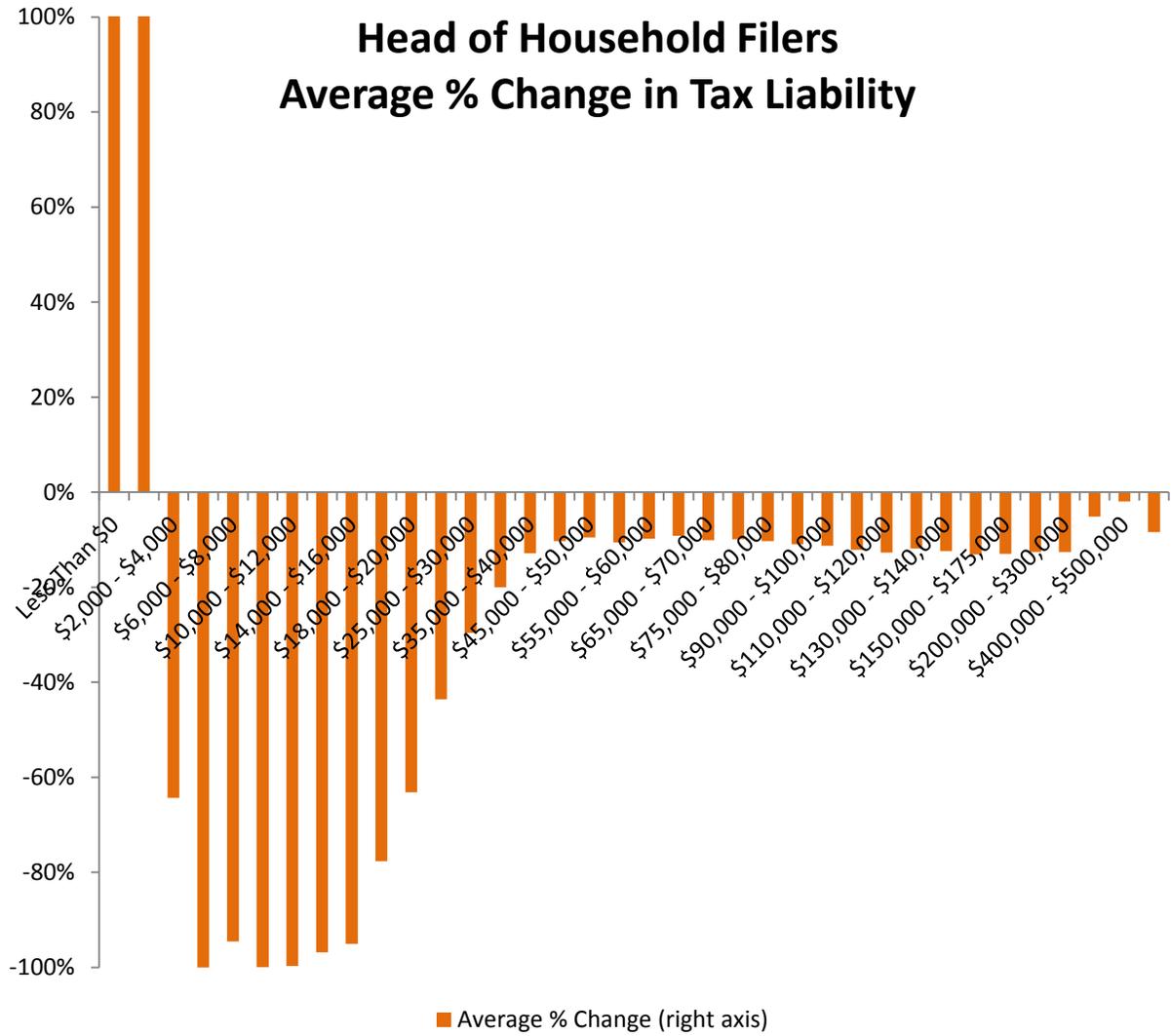




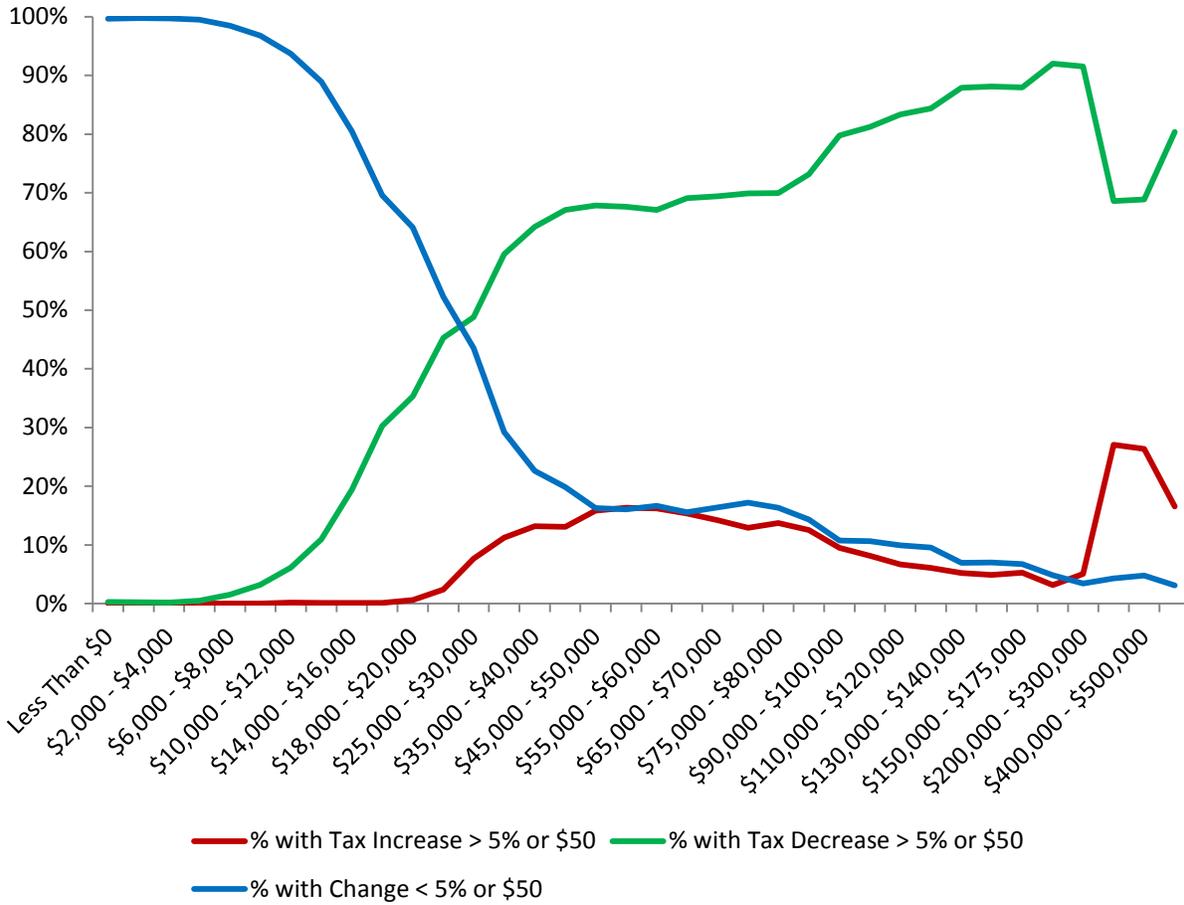
Head of Household Filers Average Change in Tax Liability

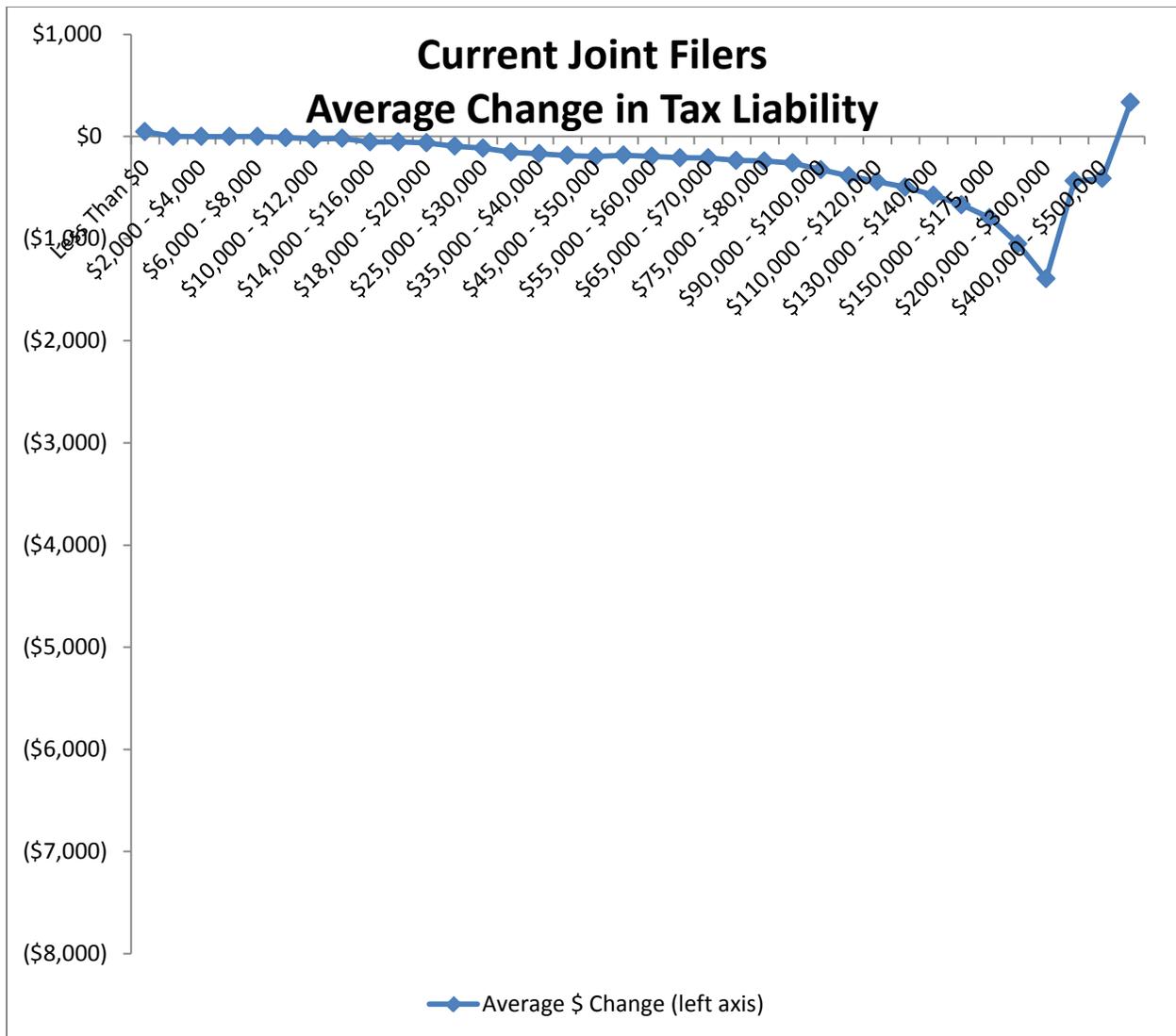


Head of Household Filers Average % Change in Tax Liability

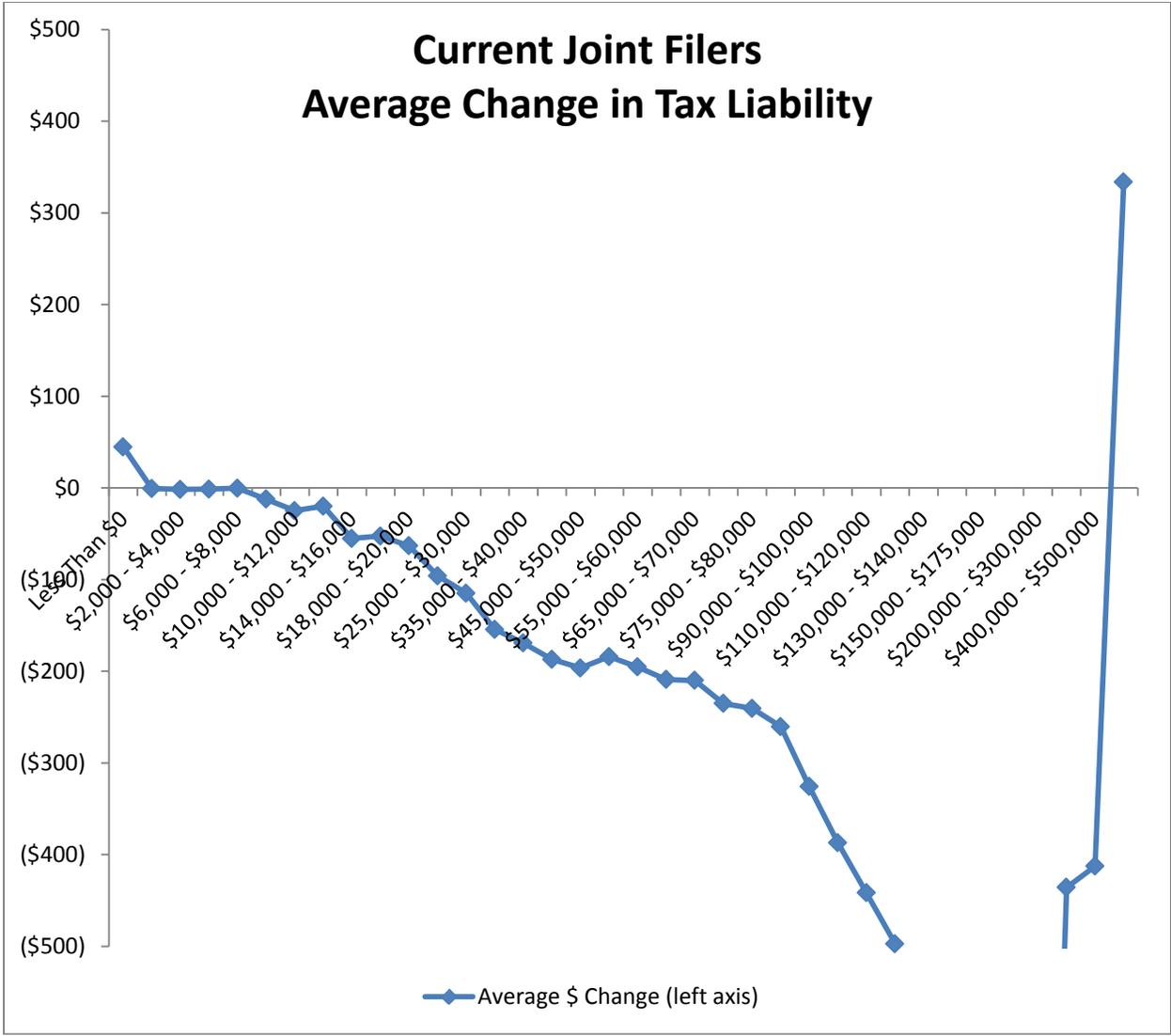


% With Increase, Decrease & No Change Current Joint Filers

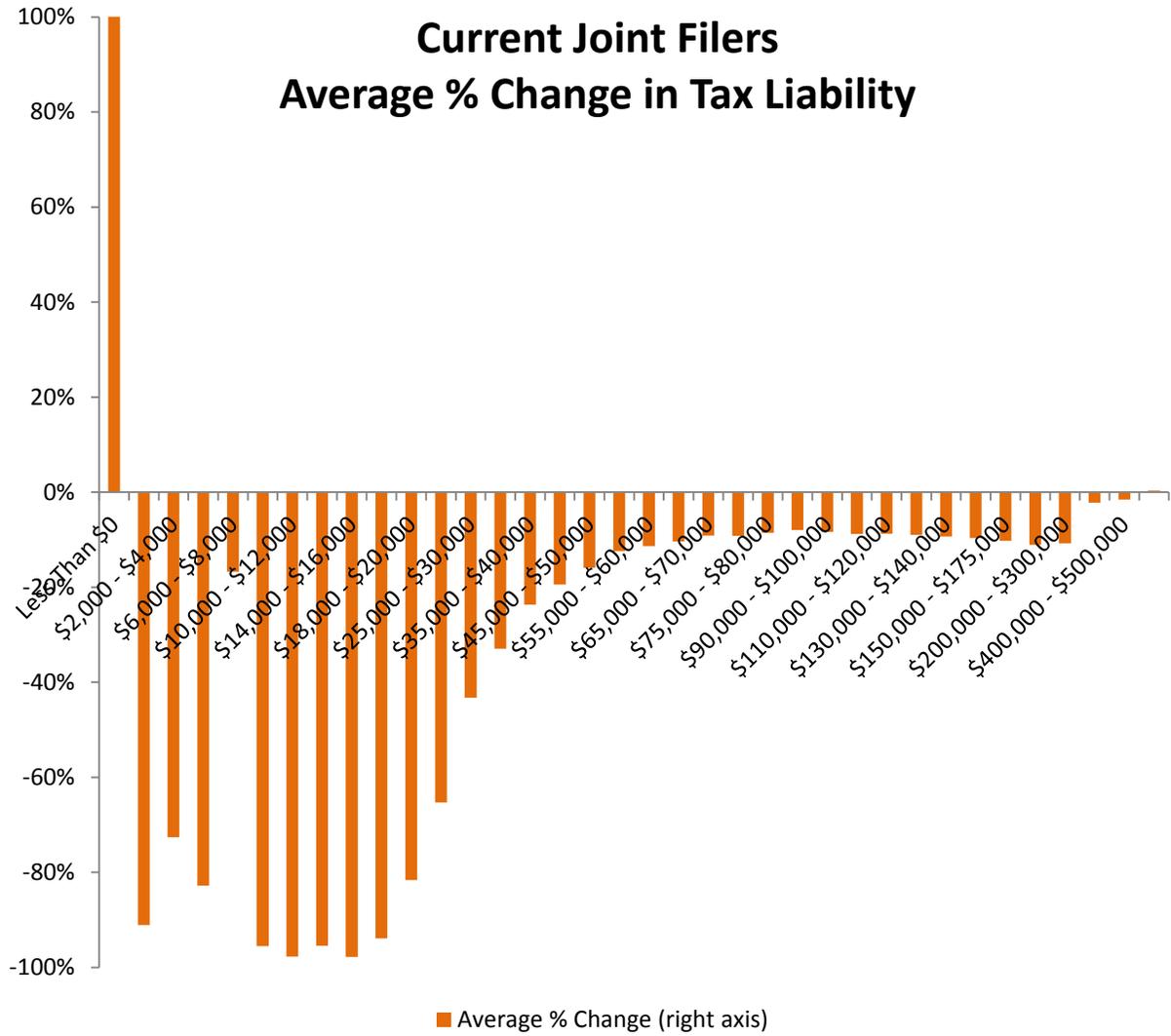




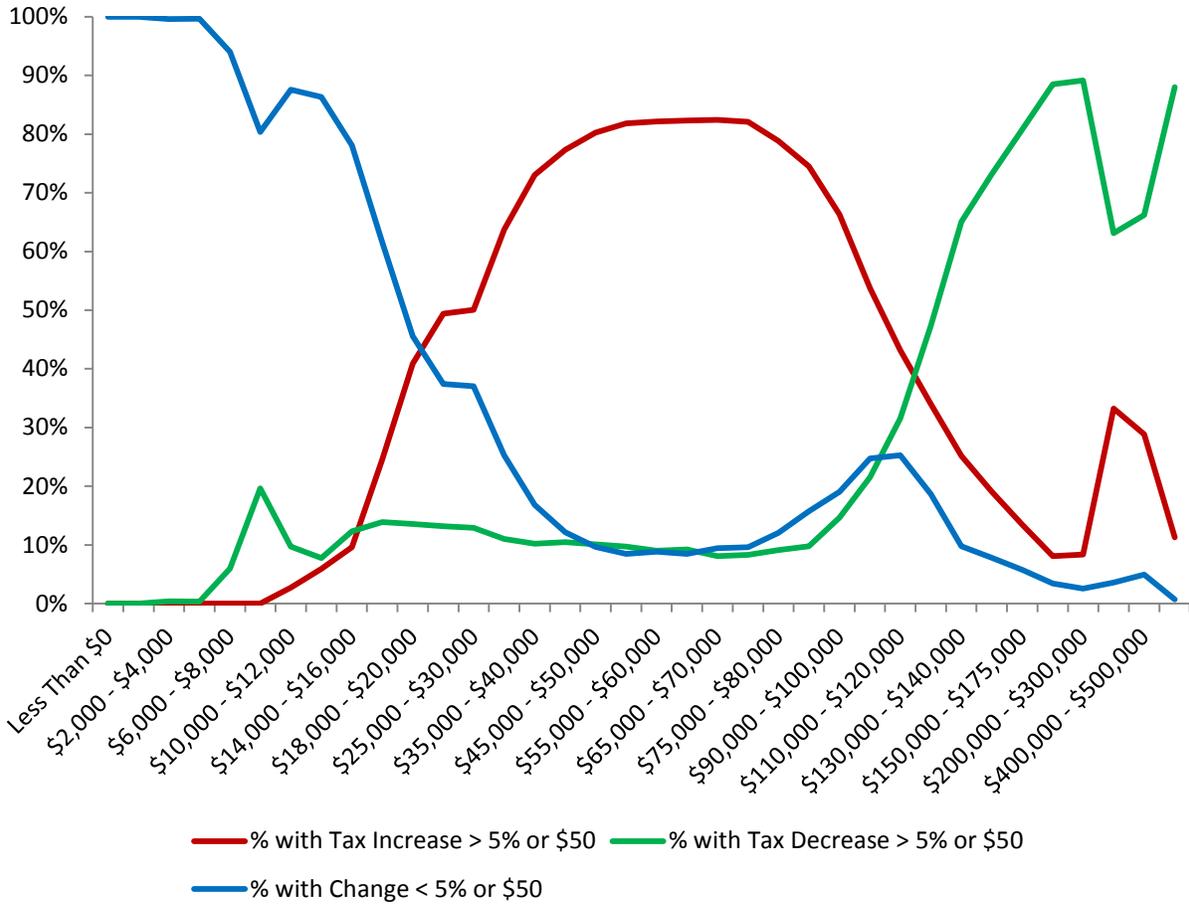
Current Joint Filers Average Change in Tax Liability

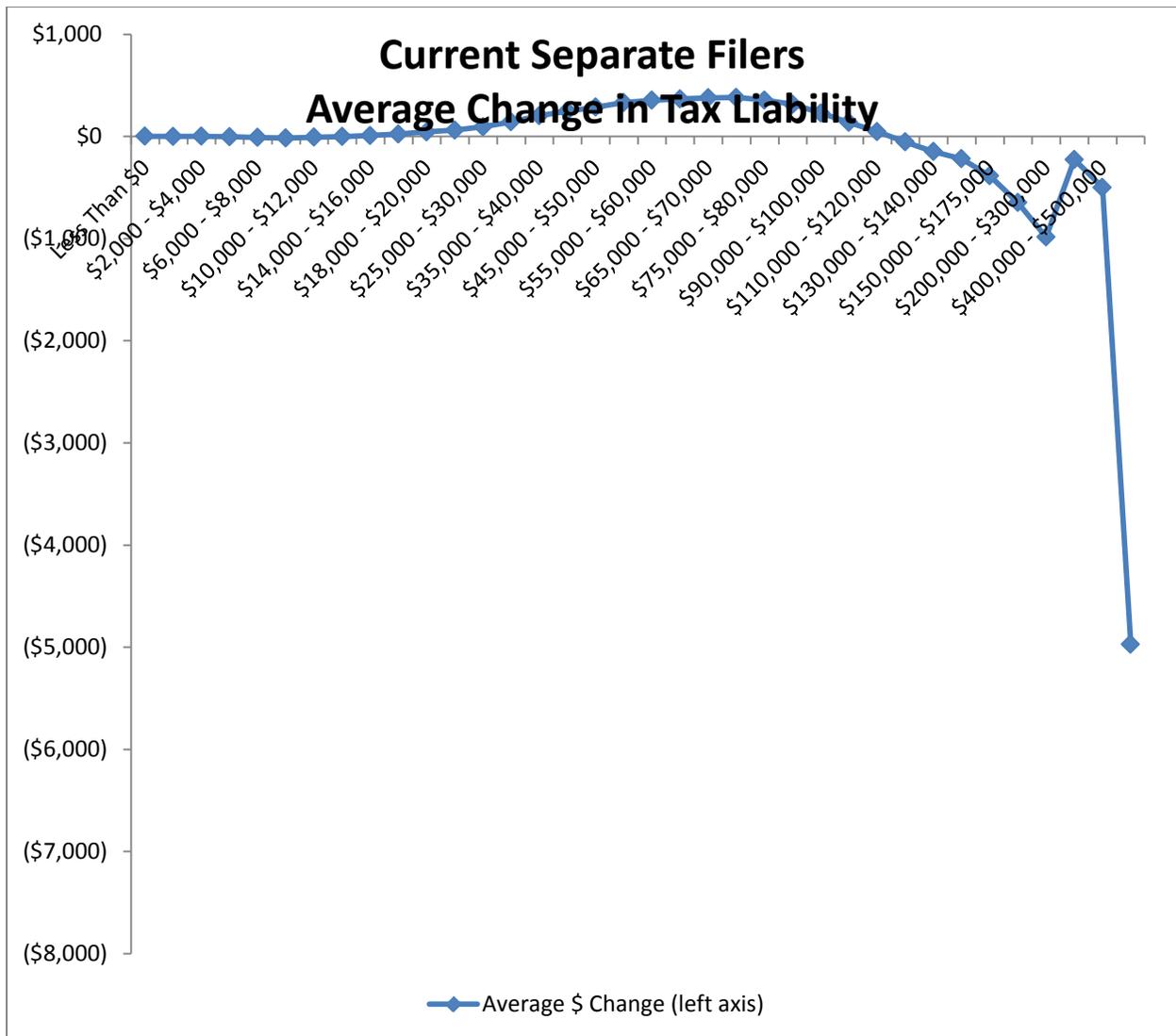


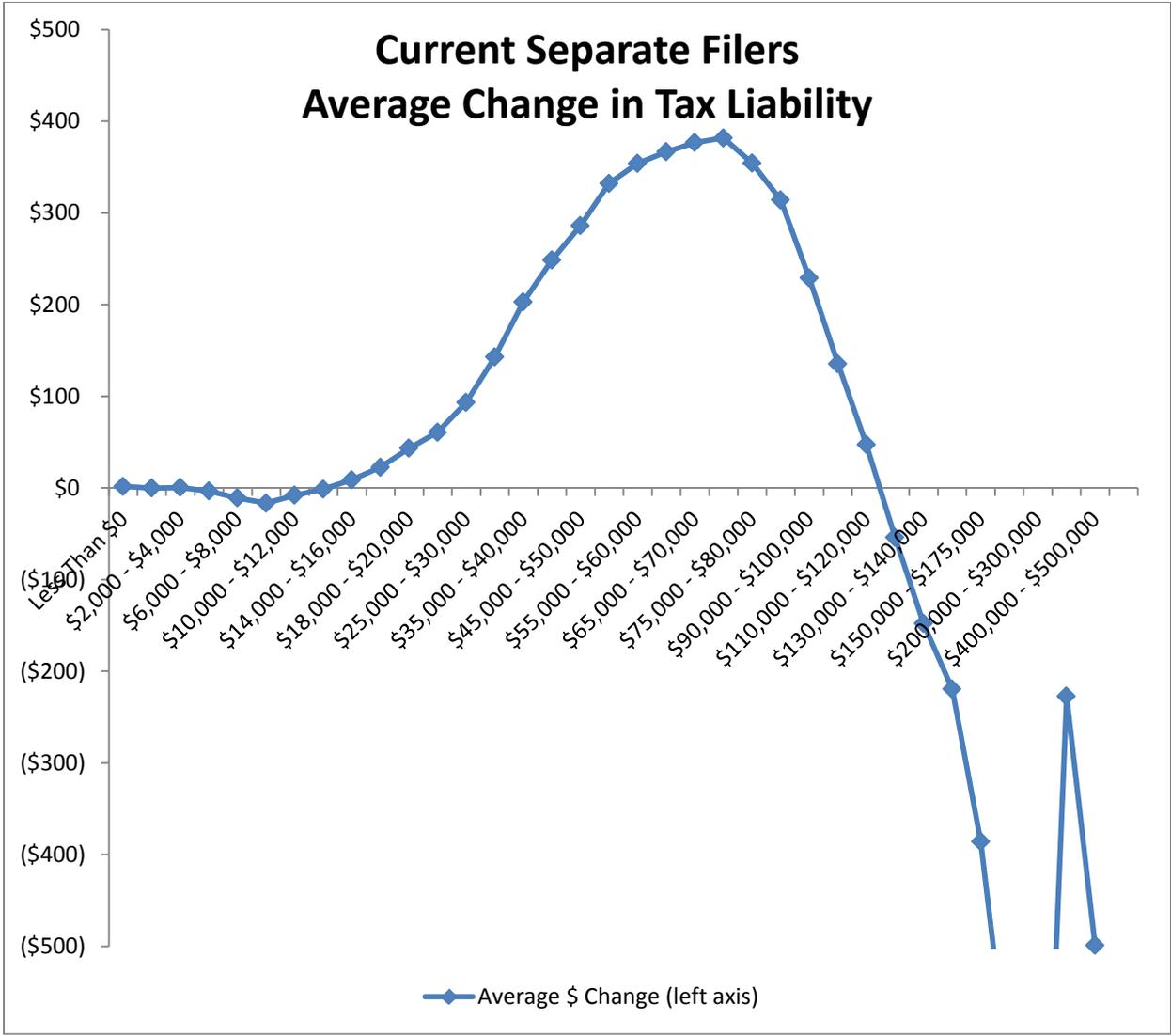
Current Joint Filers Average % Change in Tax Liability

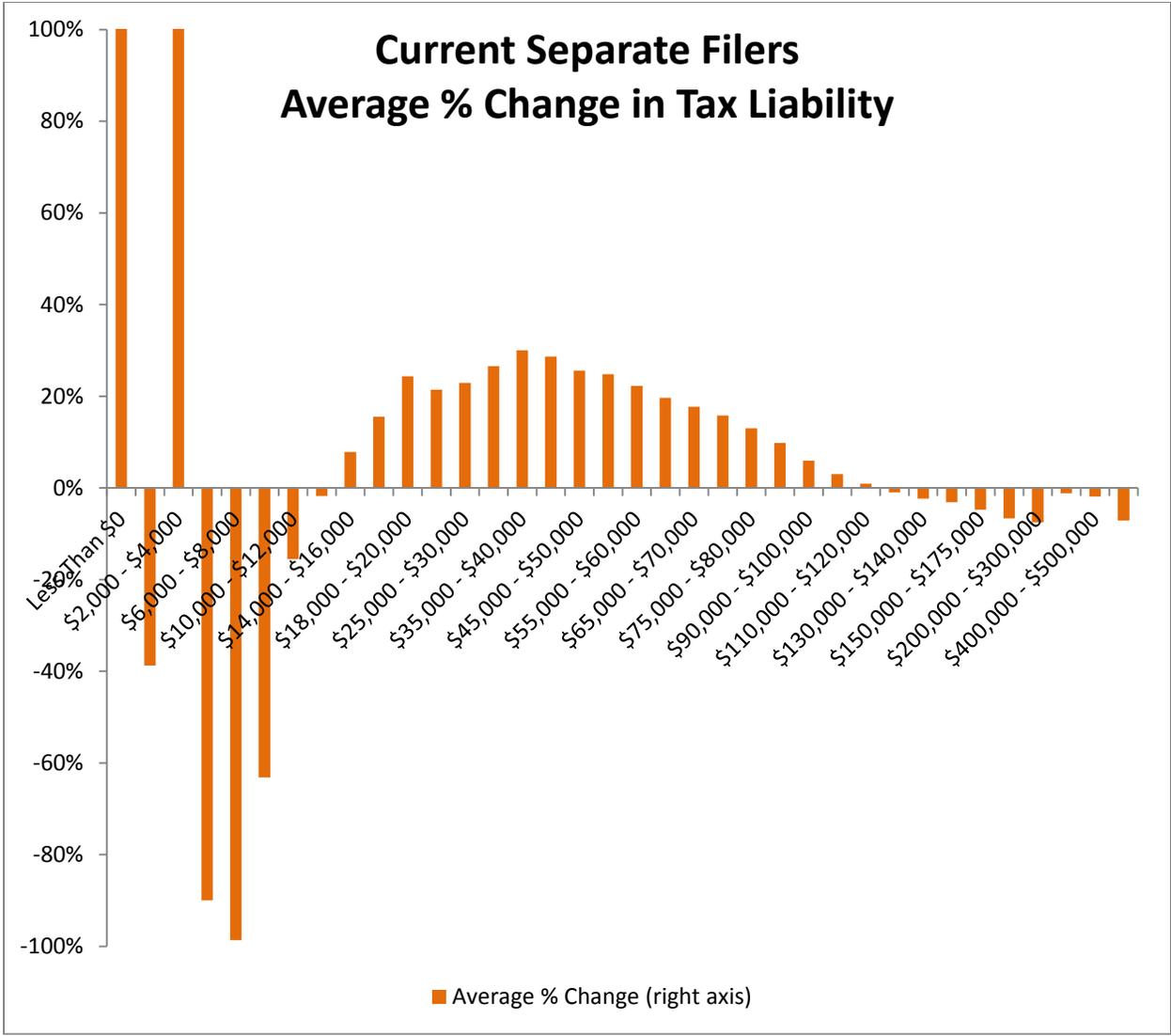


% With Increase, Decrease & No Change Current Separate Filers

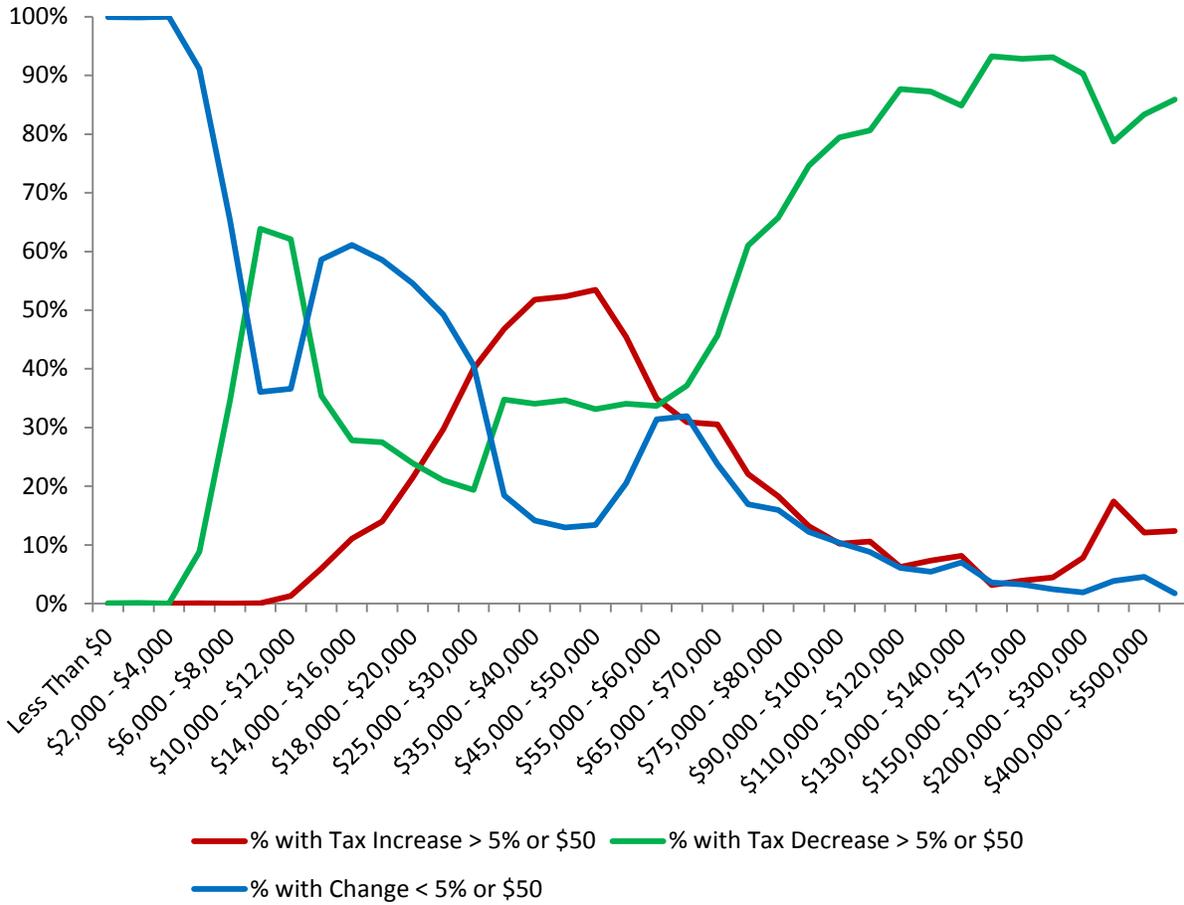


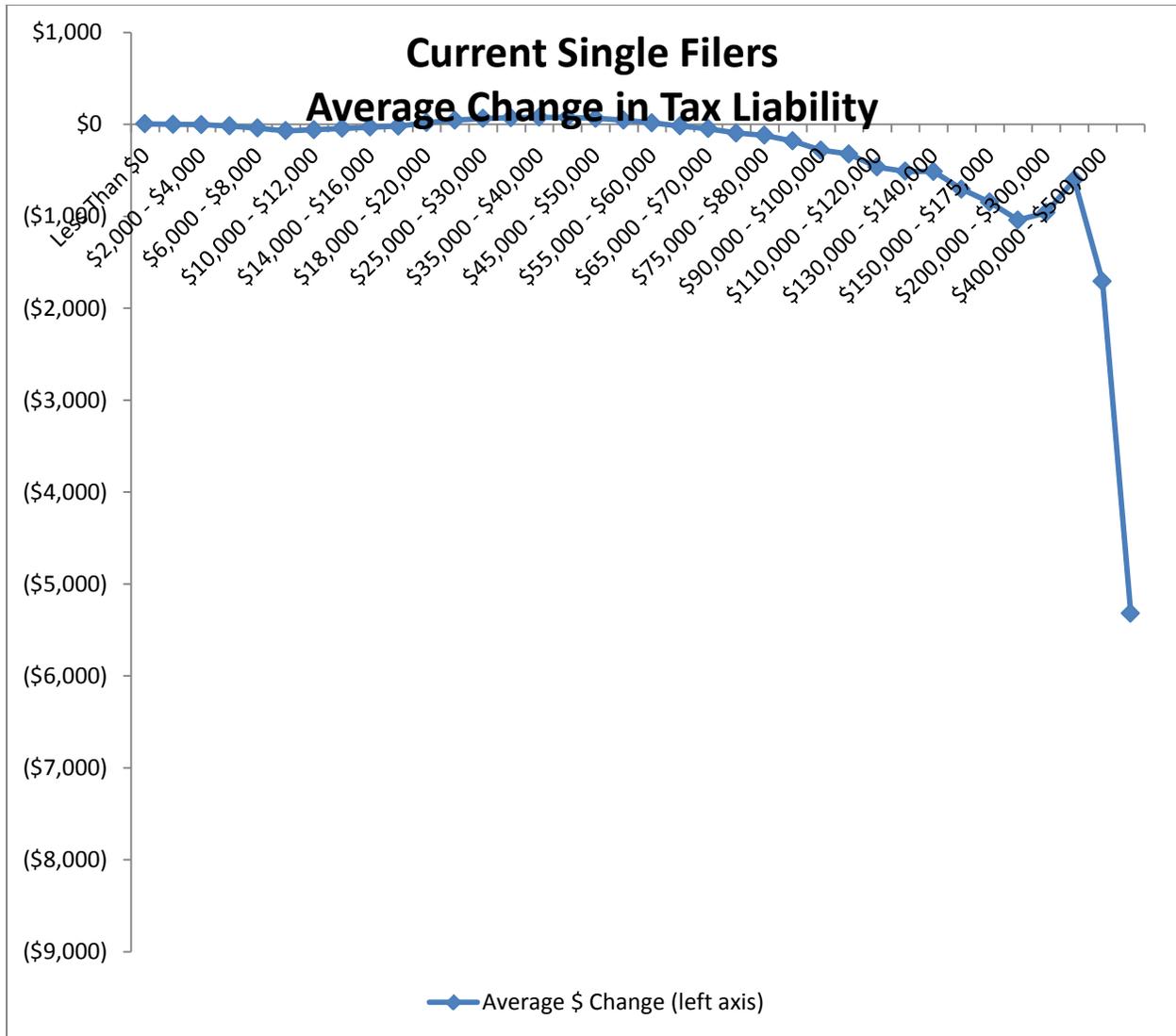


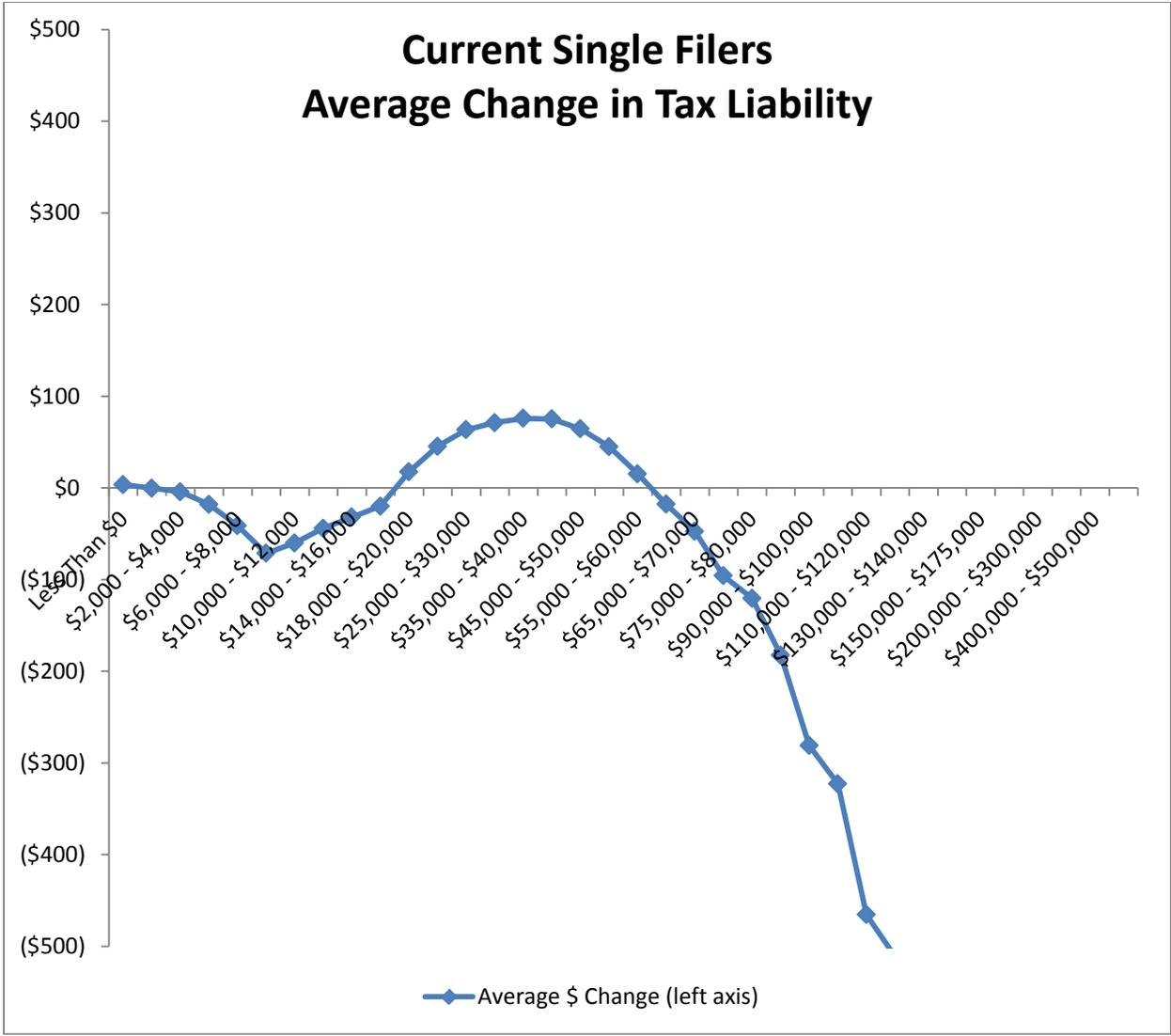


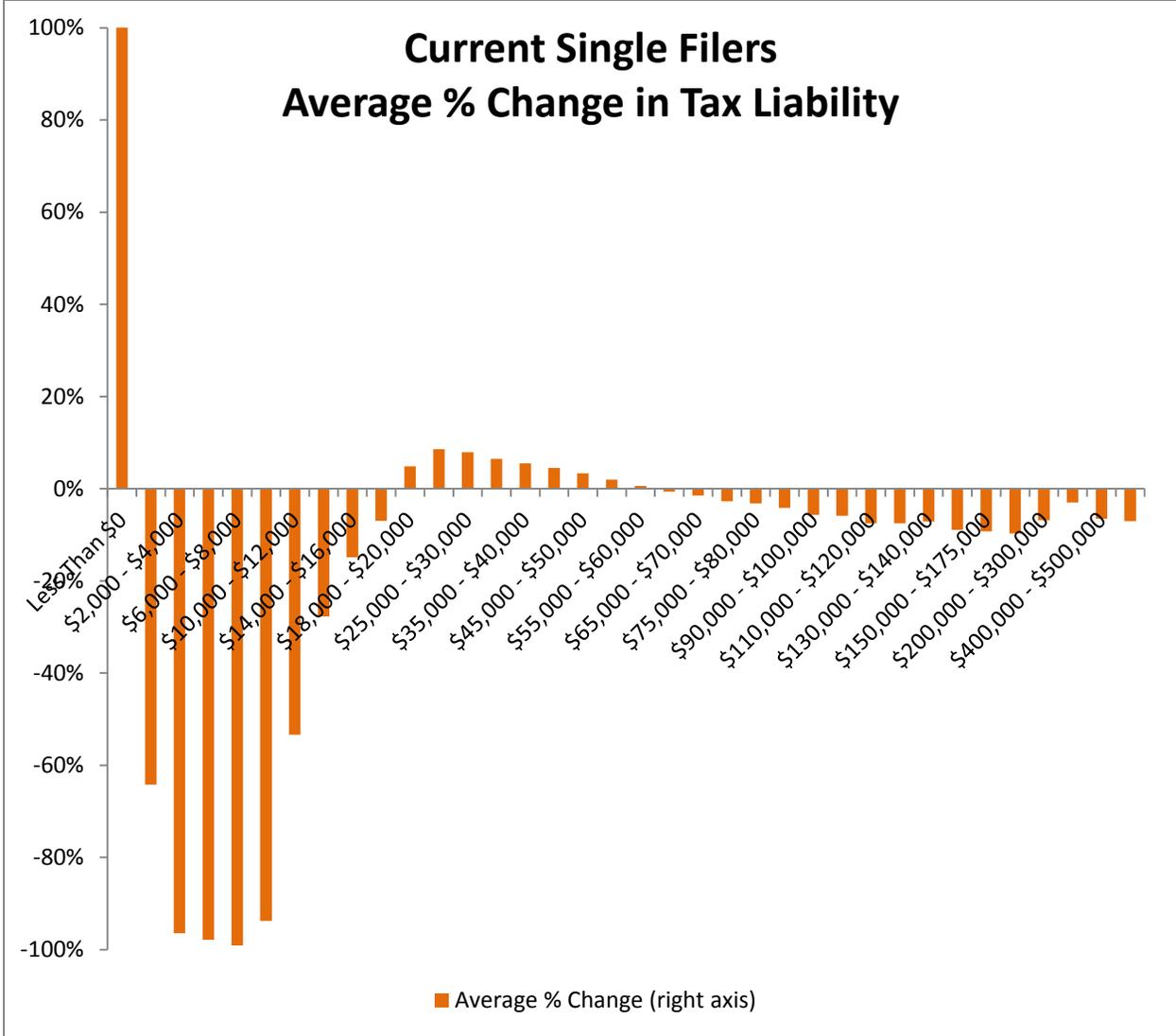


% With Increase, Decrease & No Change Current Single Filers

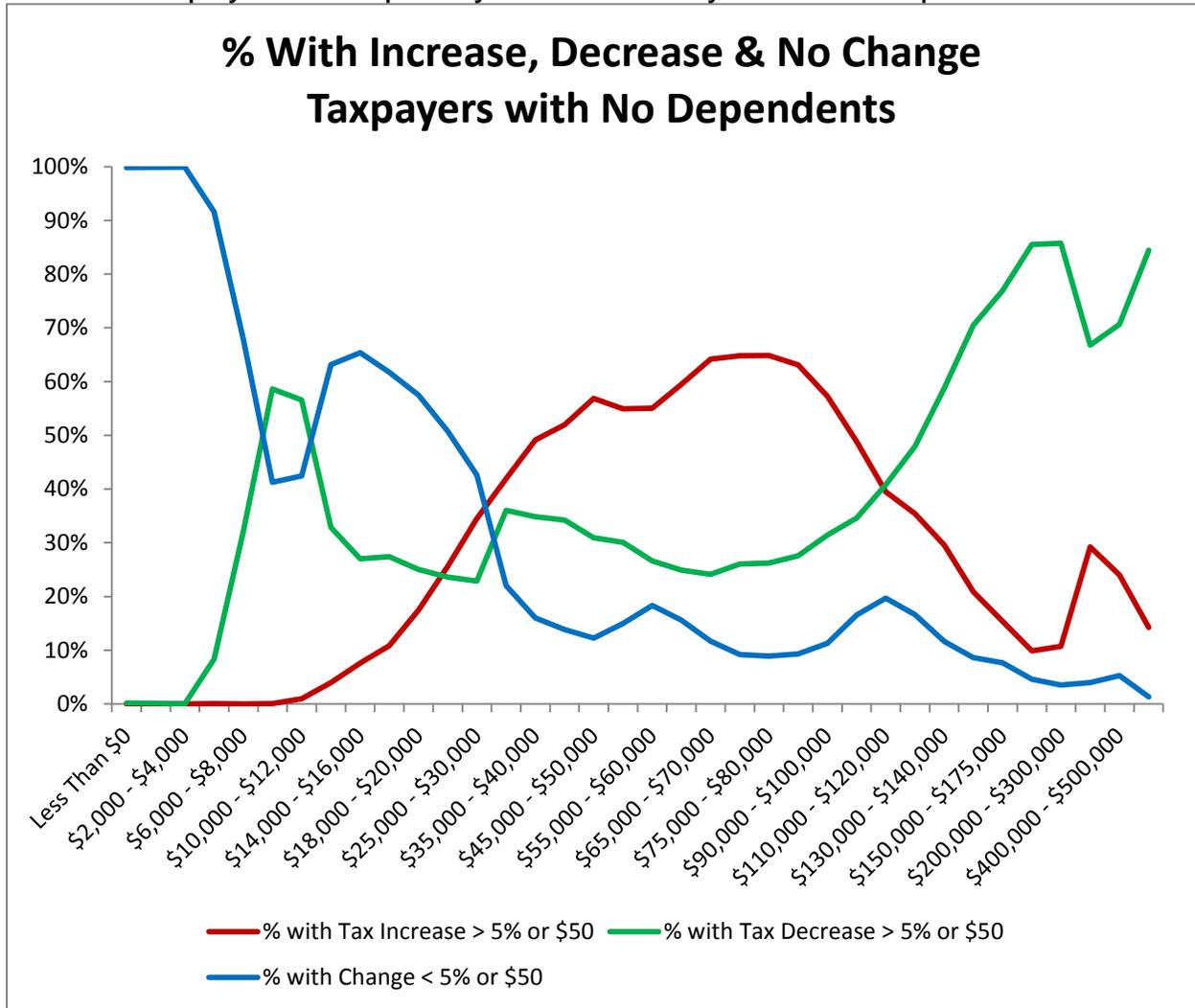


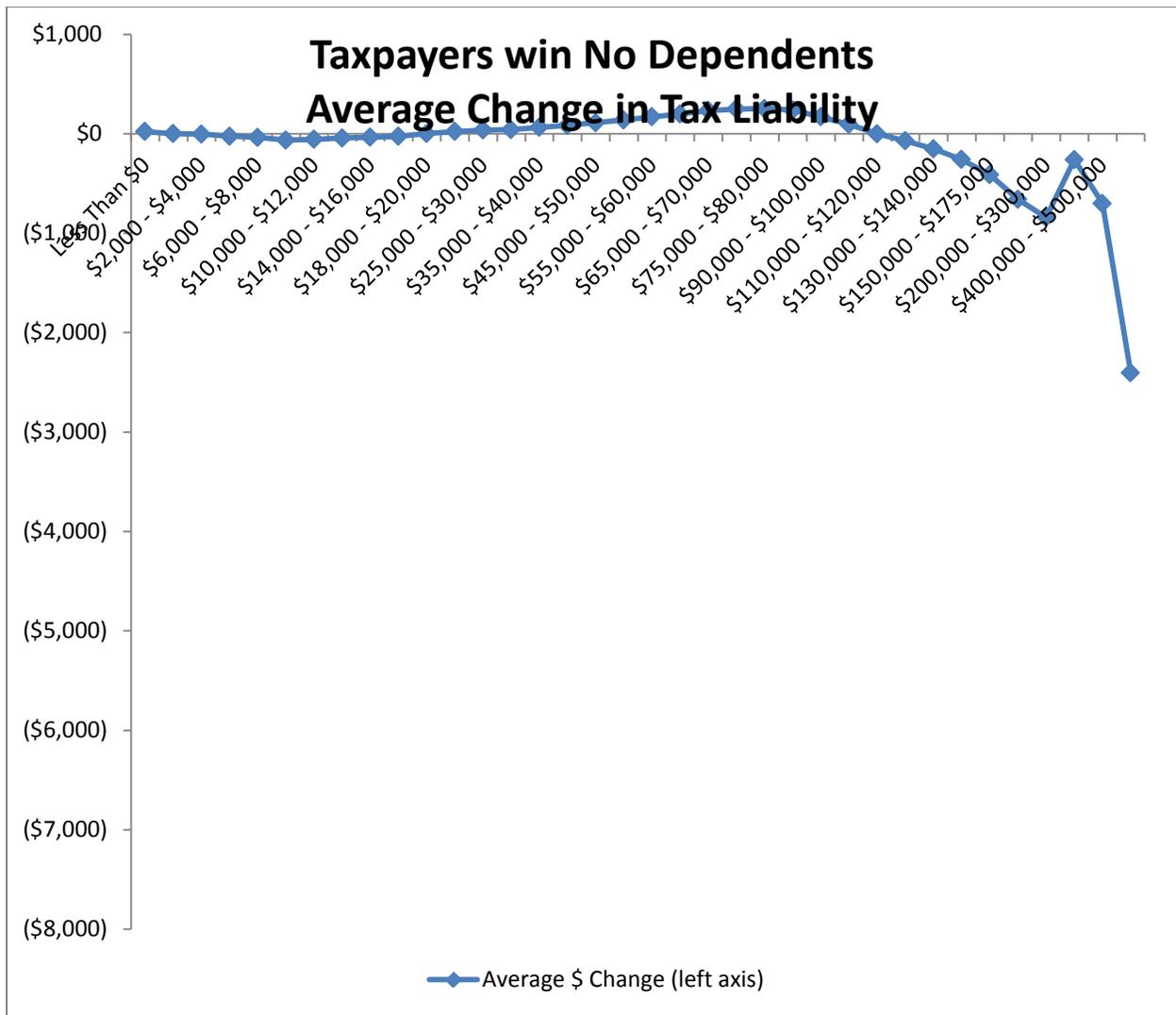


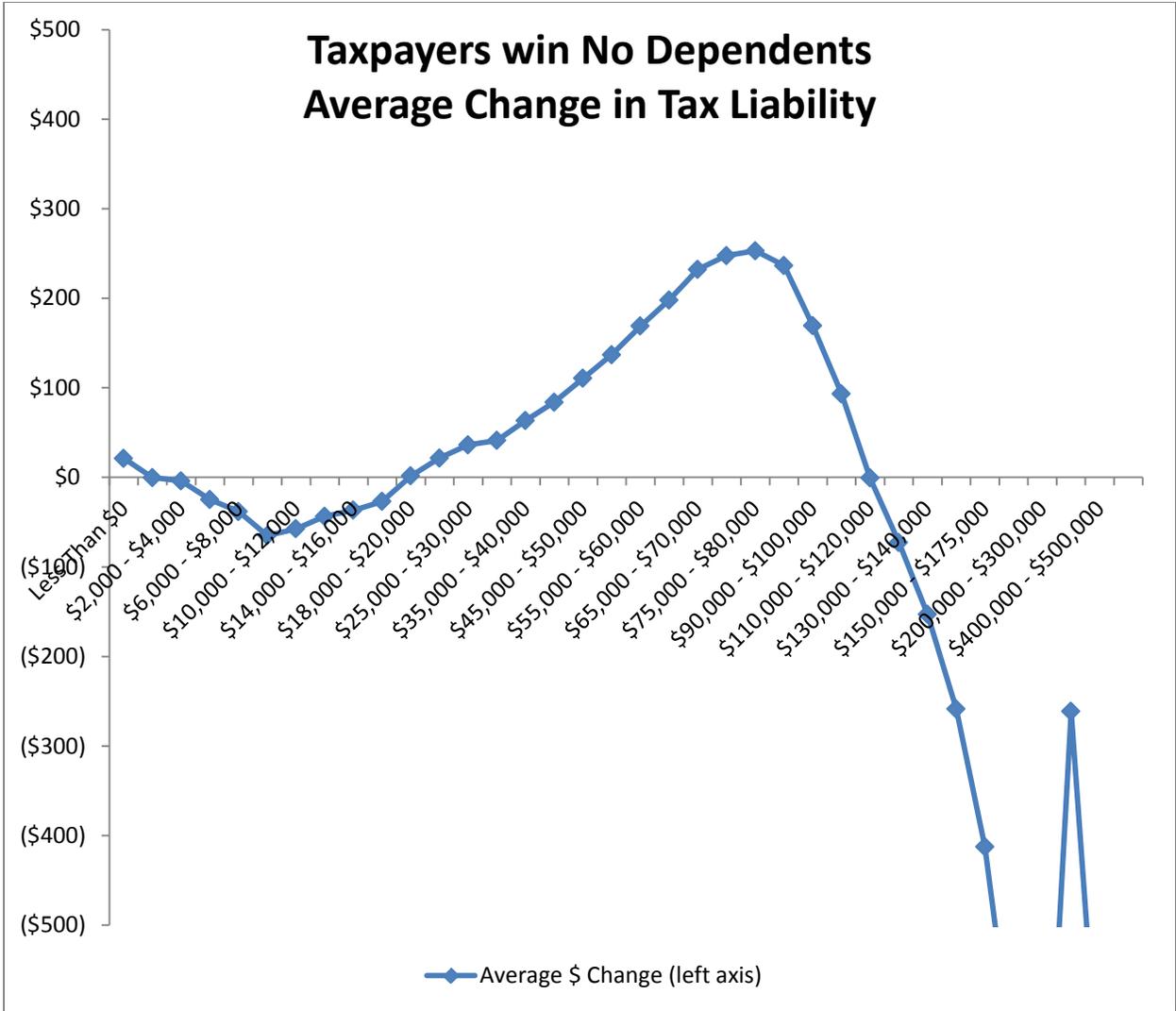




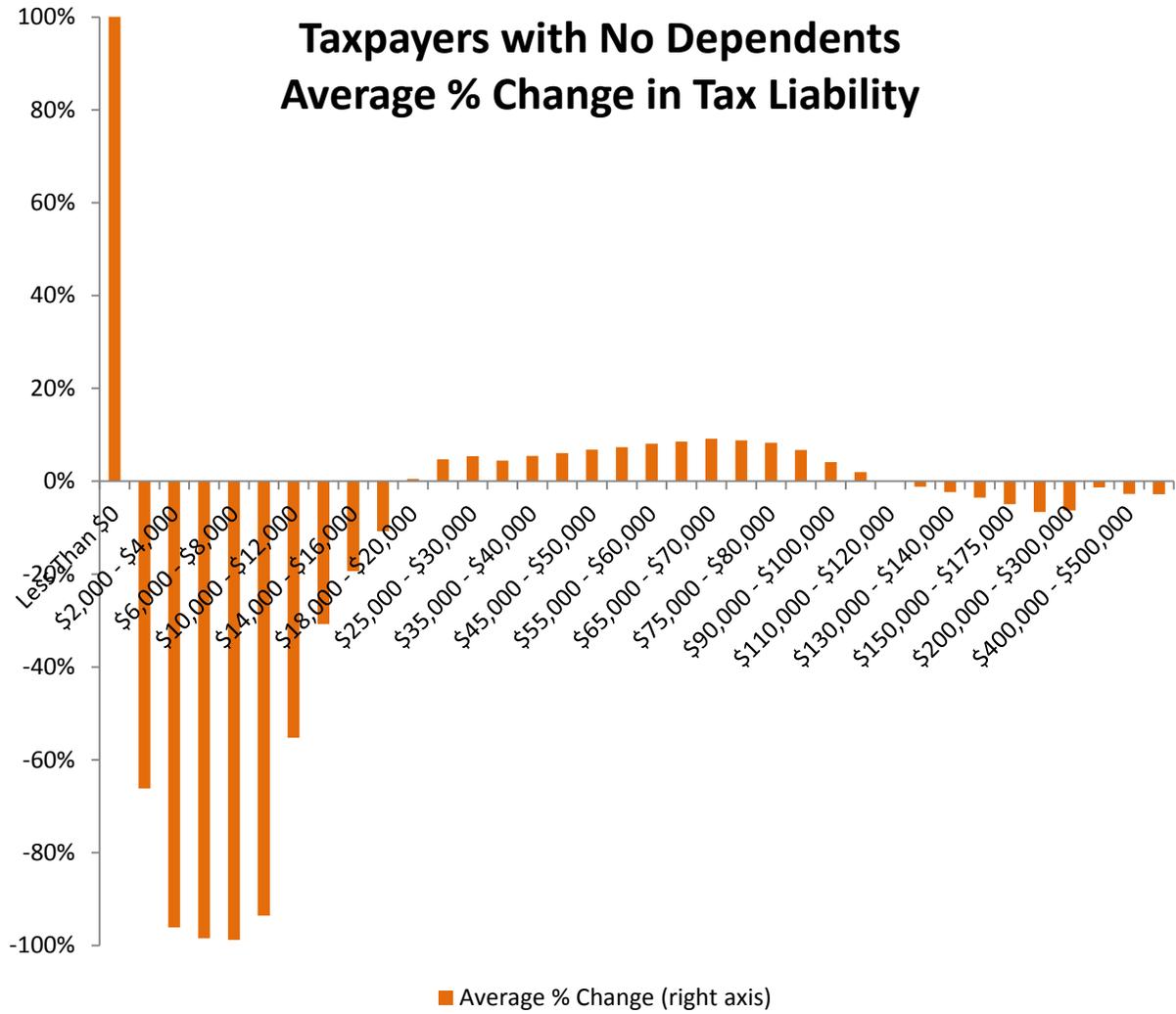
Taxpayers Grouped by Whether They Claimed Dependents



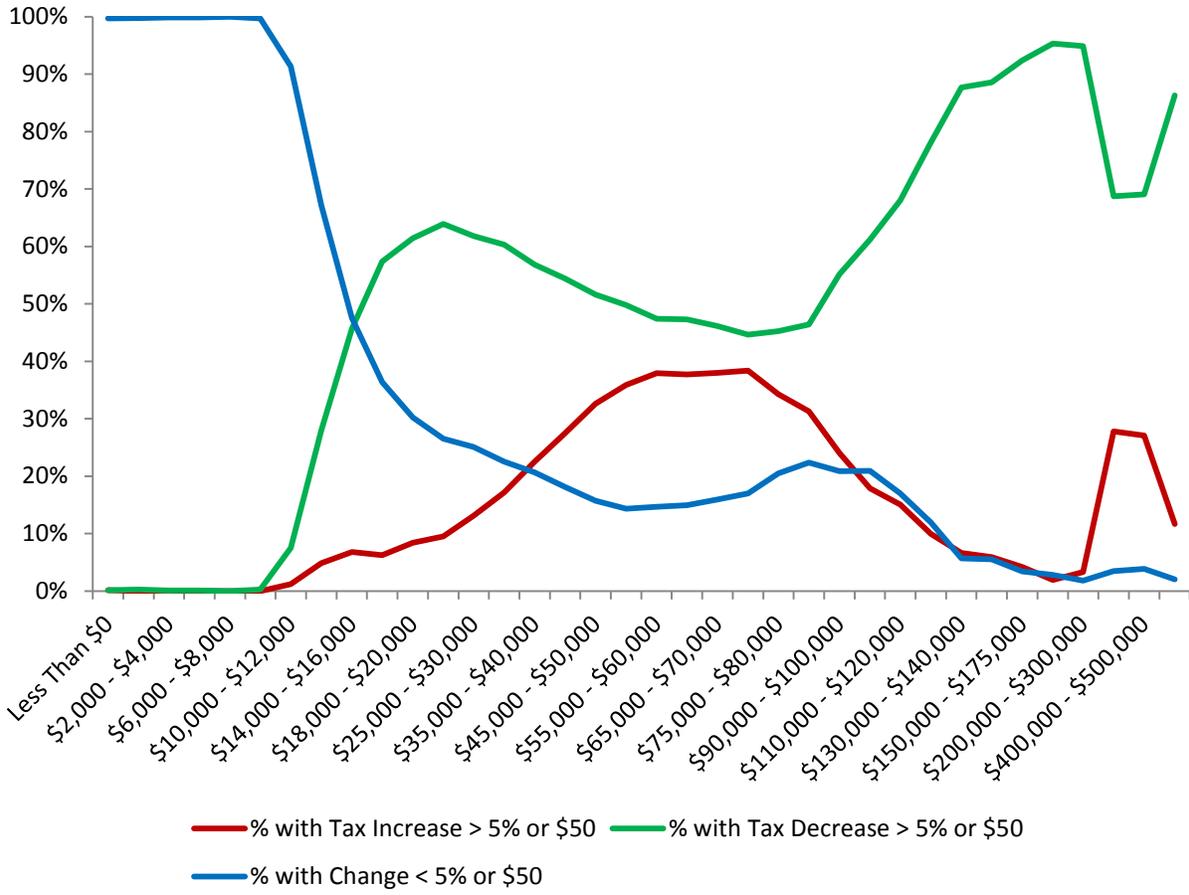


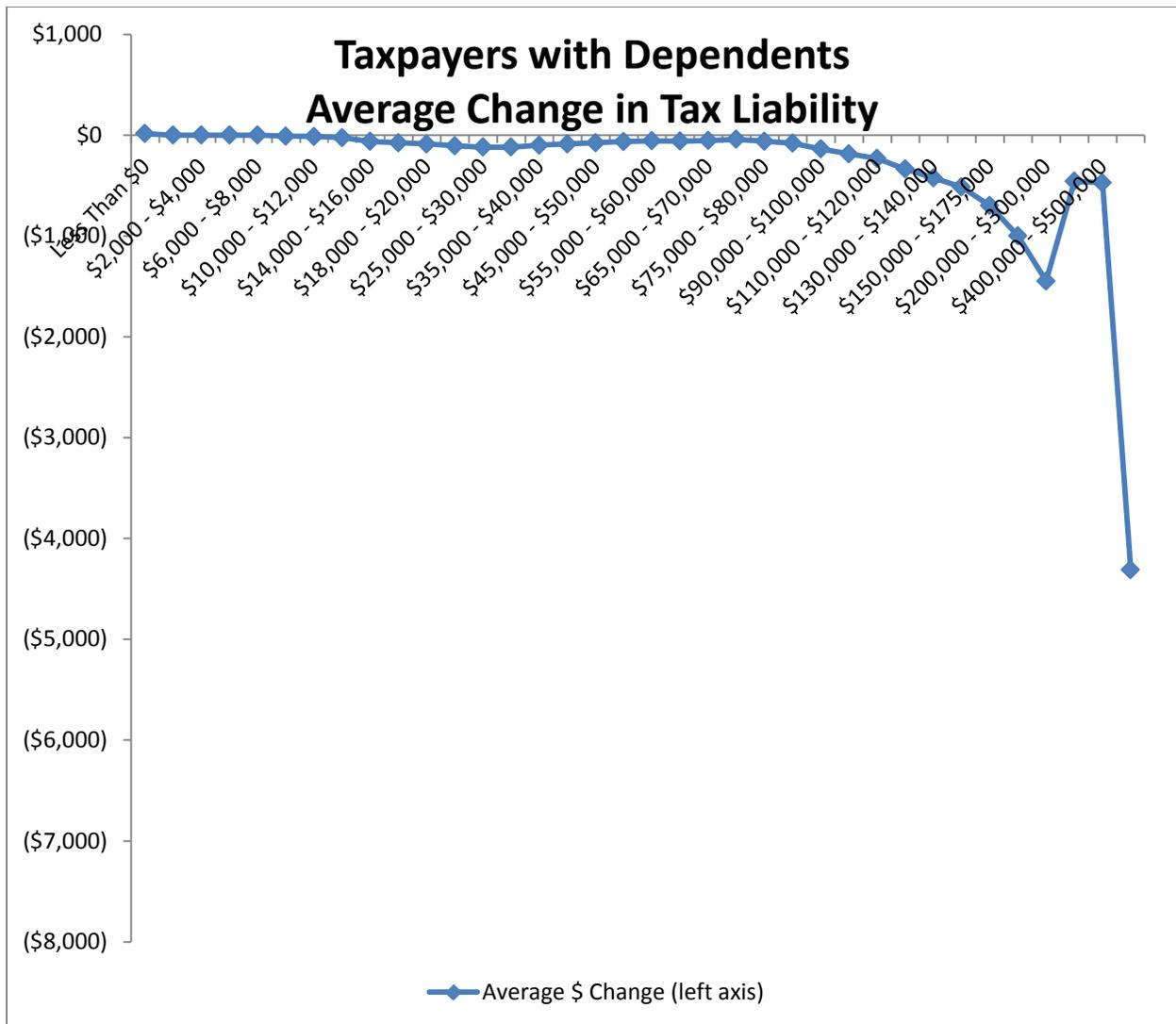


Taxpayers with No Dependents Average % Change in Tax Liability

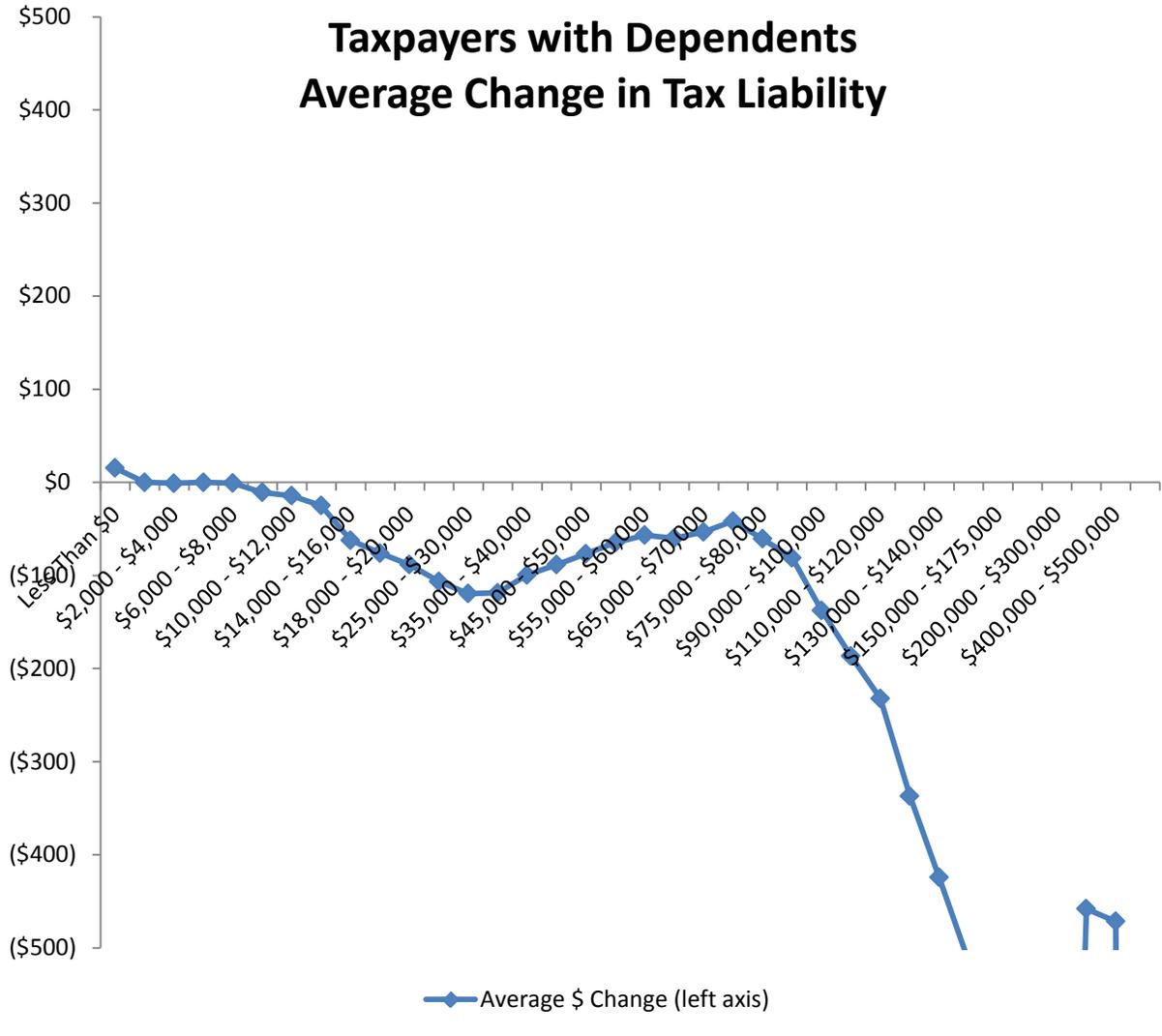


% With Increase, Decrease & No Change Taxpayers with Dependents

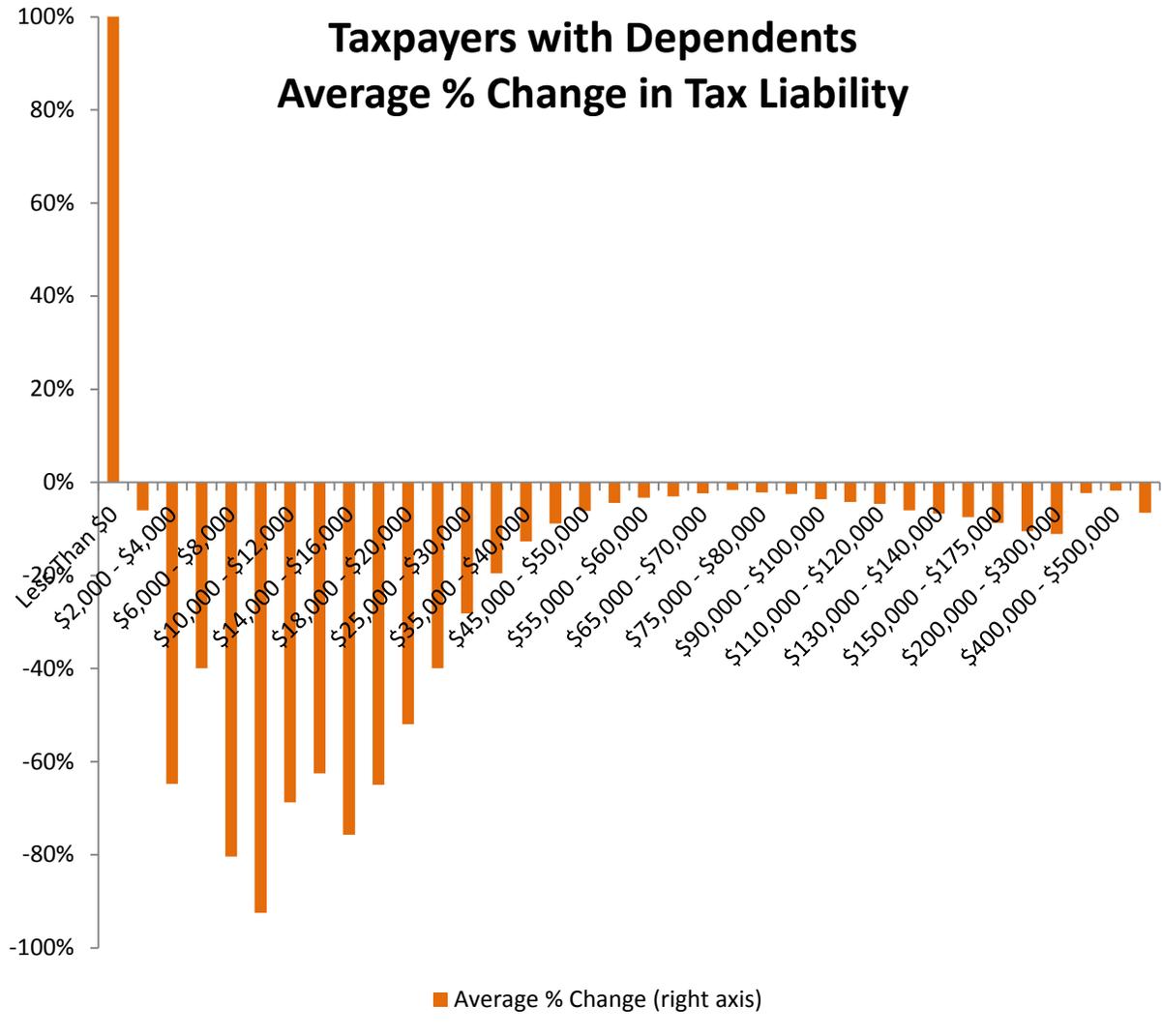




Taxpayers with Dependents Average Change in Tax Liability

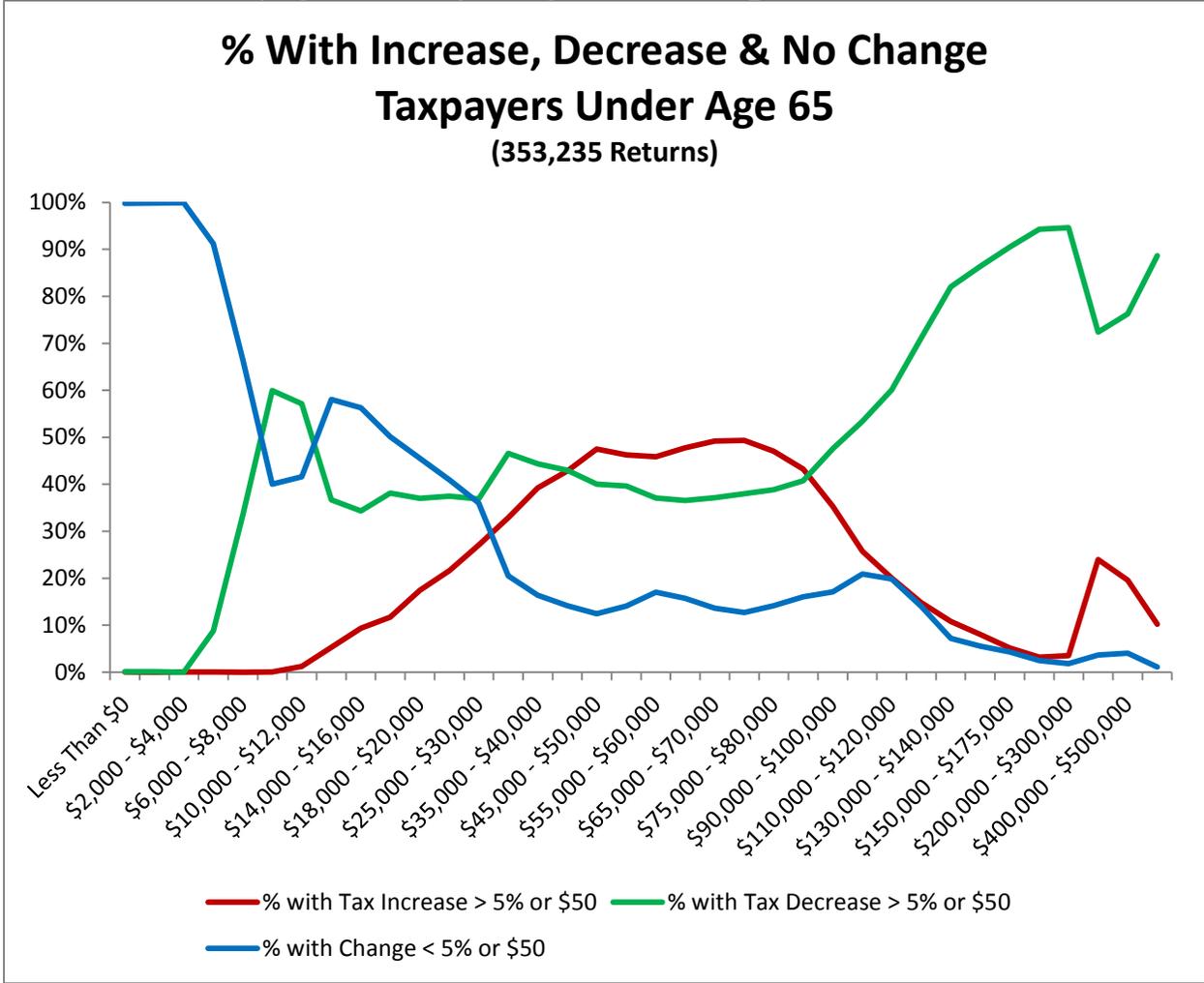


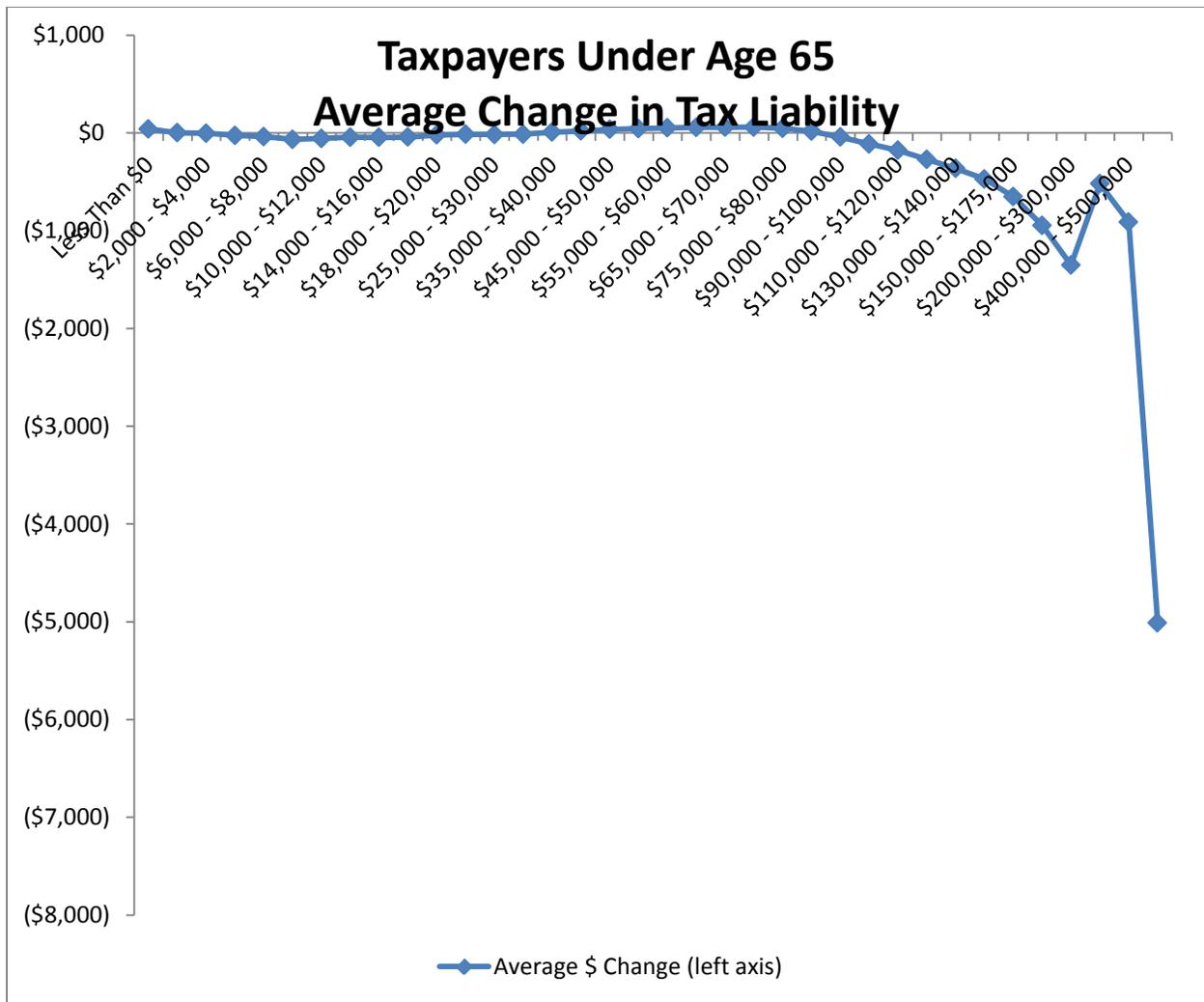
Taxpayers with Dependents Average % Change in Tax Liability



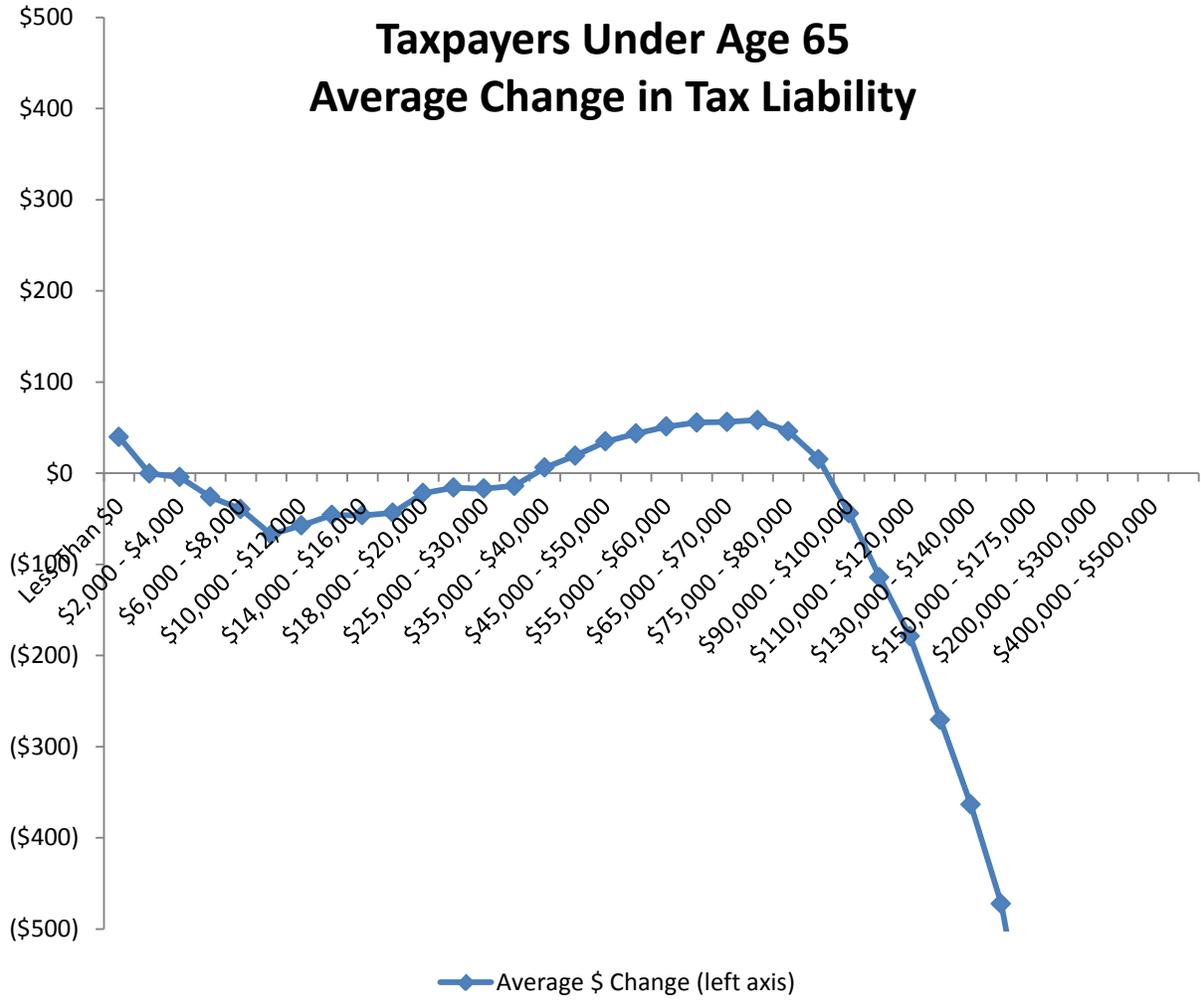
Taxpayers Grouped by Whether Age 65 and Older

% With Increase, Decrease & No Change
Taxpayers Under Age 65
 (353,235 Returns)

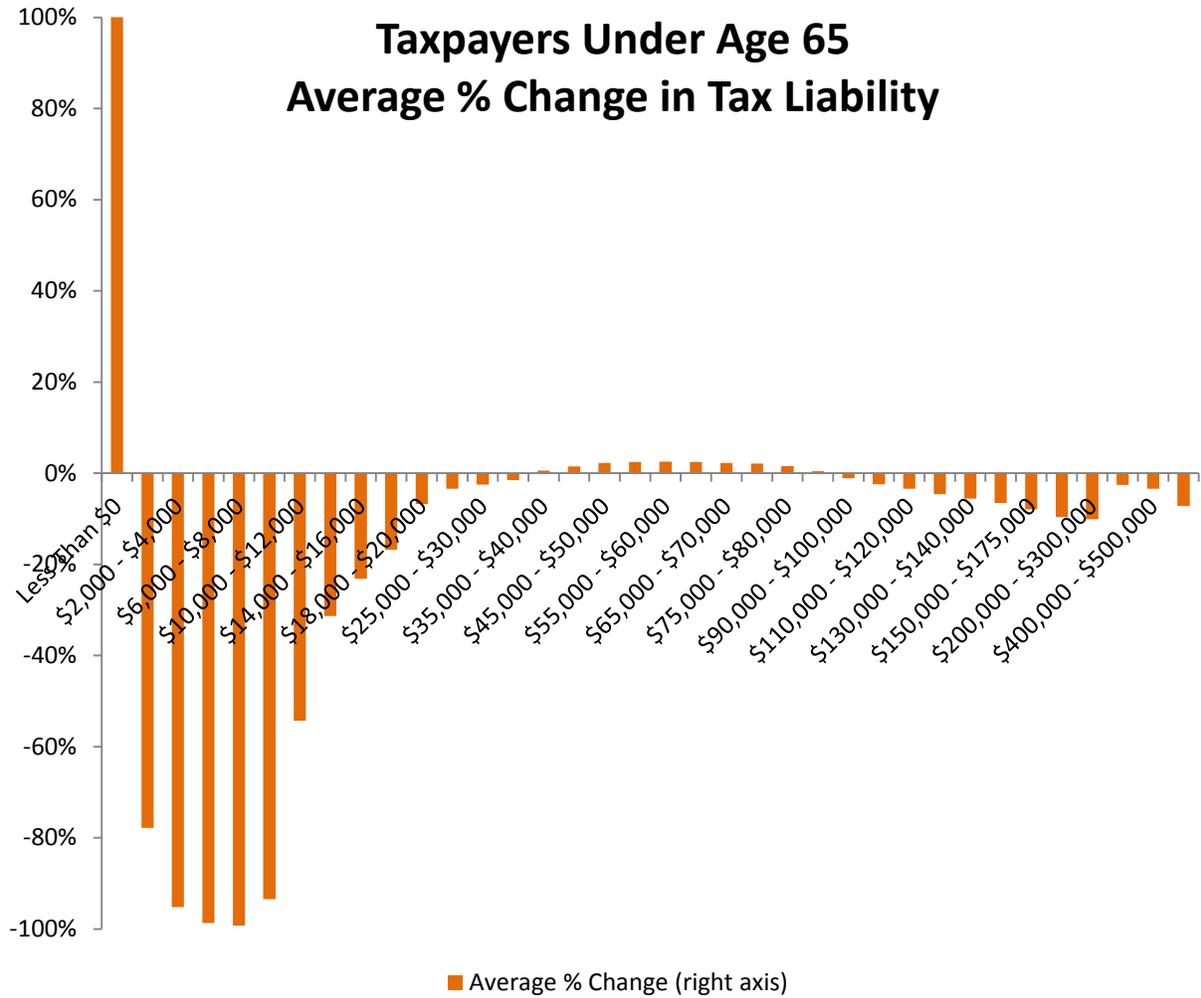




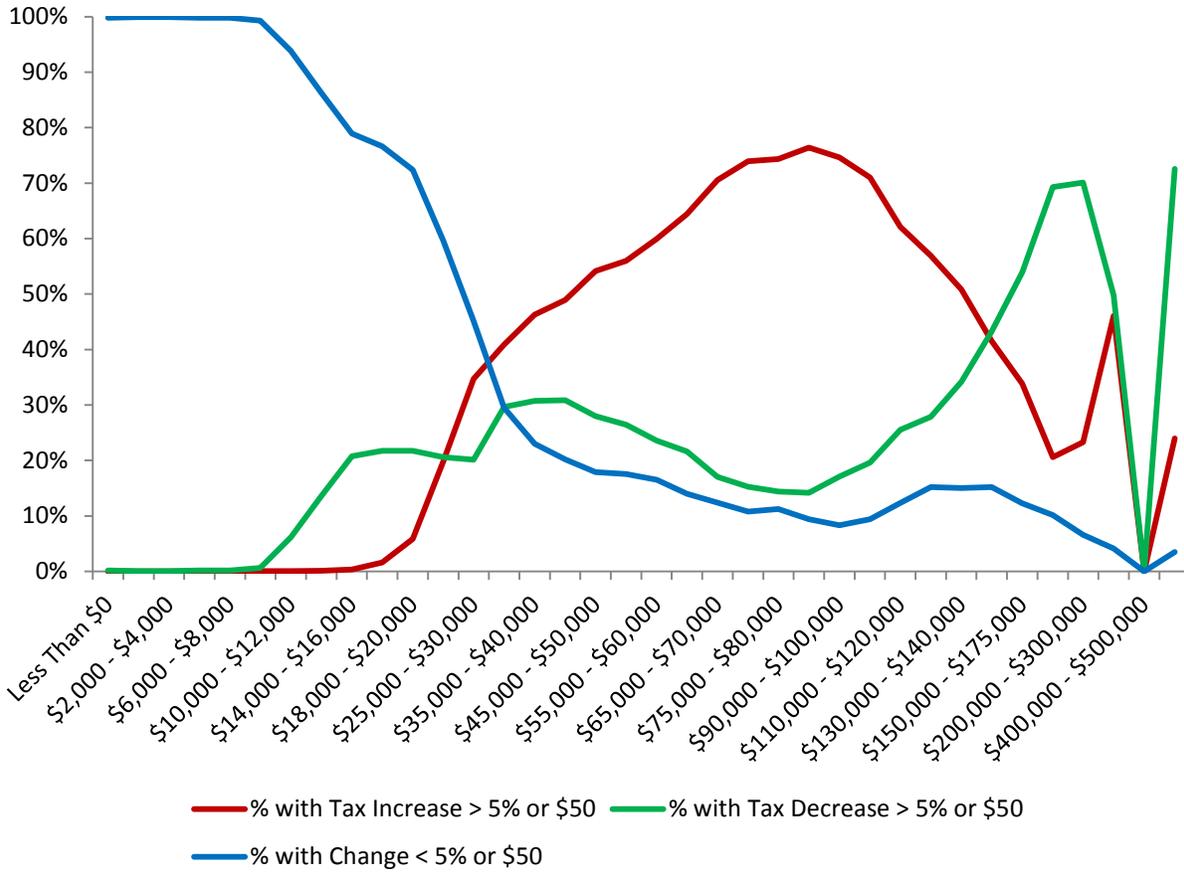
Taxpayers Under Age 65 Average Change in Tax Liability

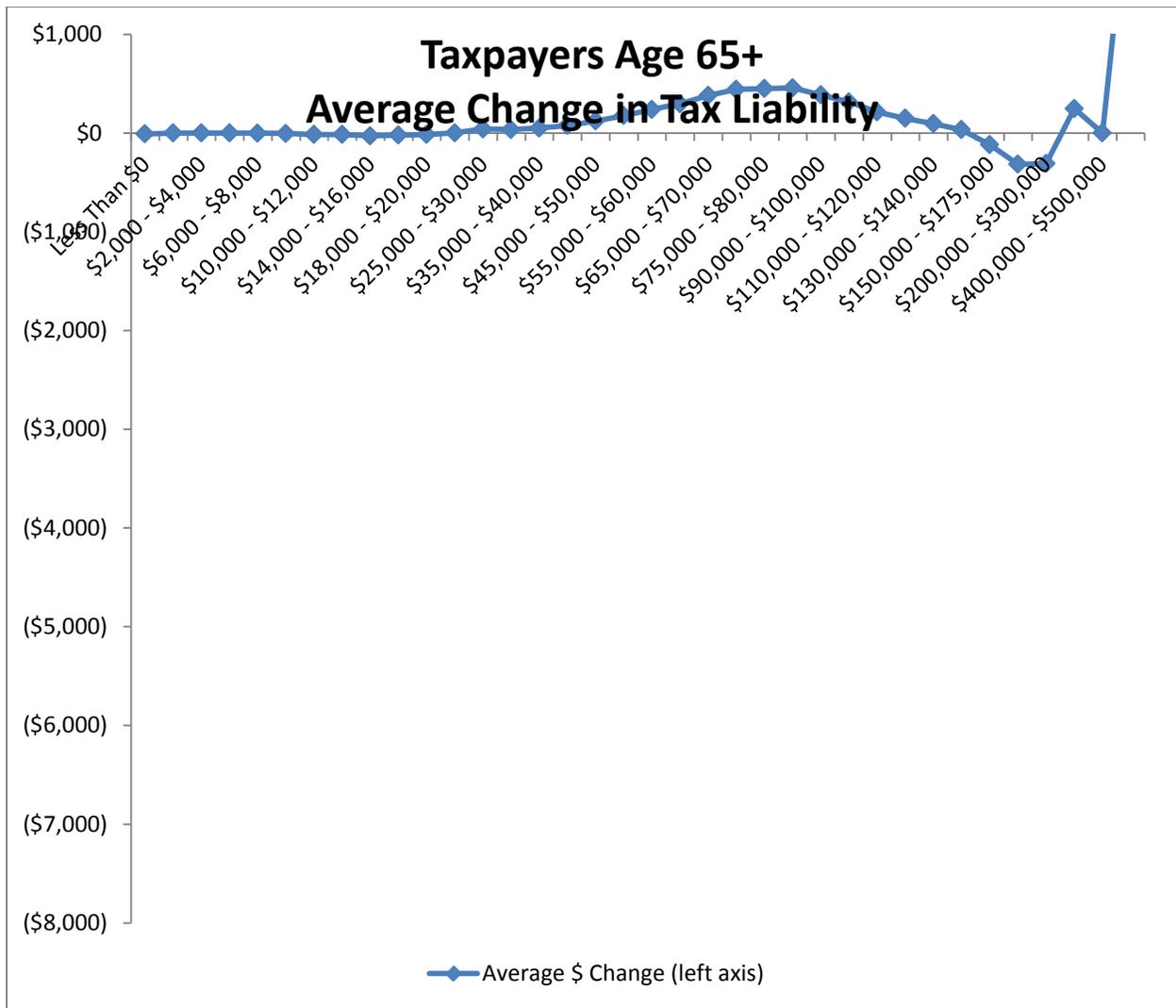


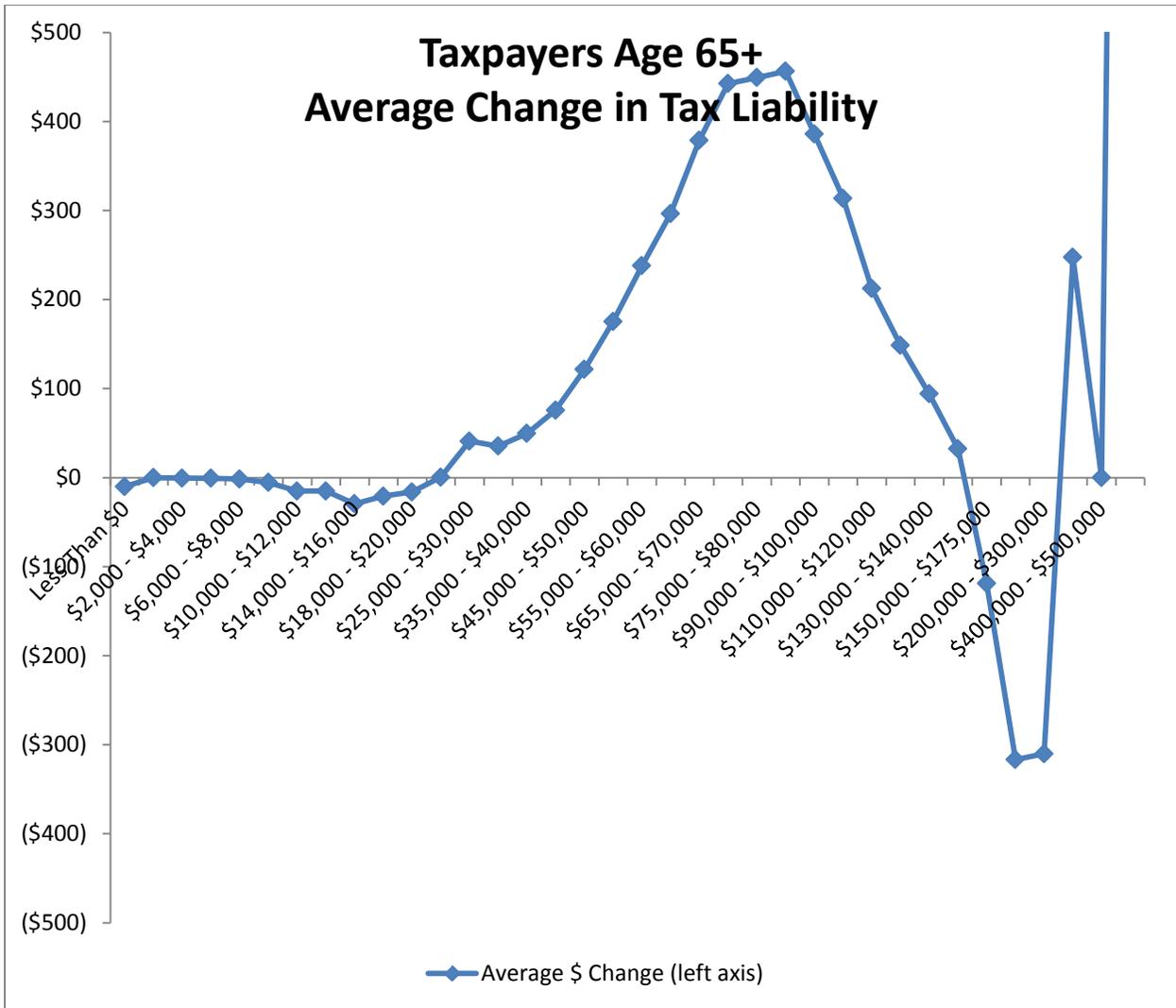
Taxpayers Under Age 65 Average % Change in Tax Liability

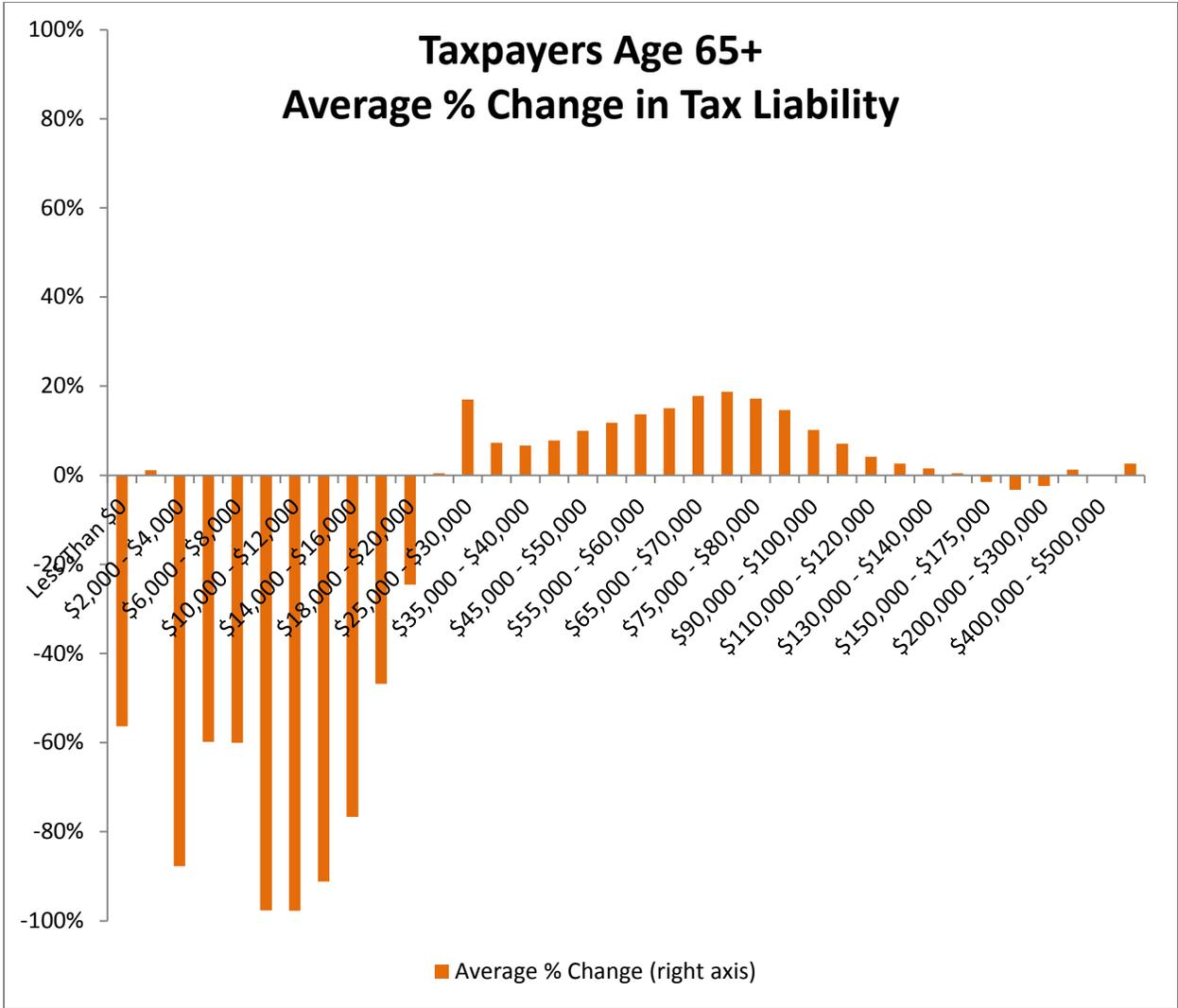


% With Increase, Decrease & No Change Taxpayers Age 65+

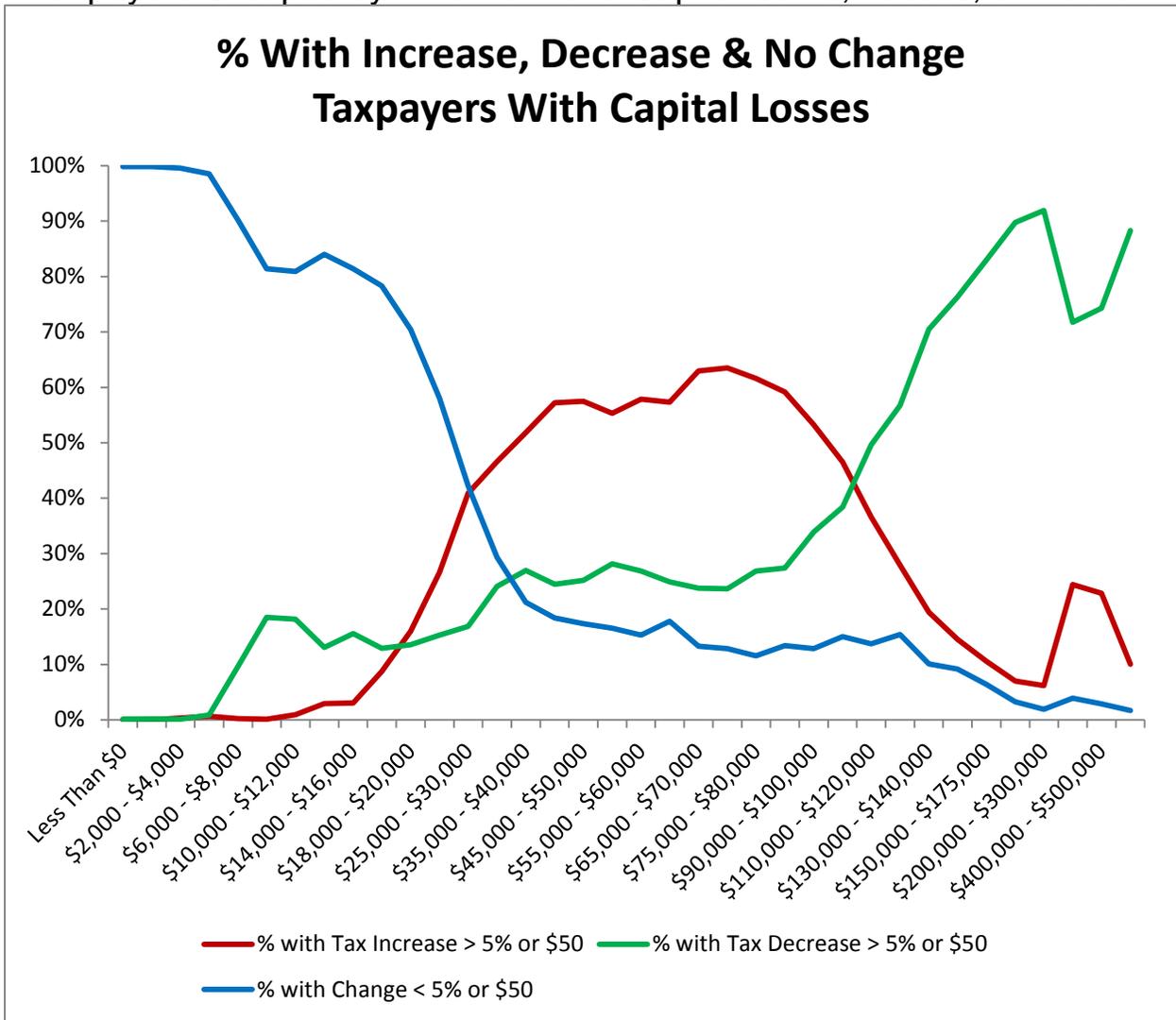


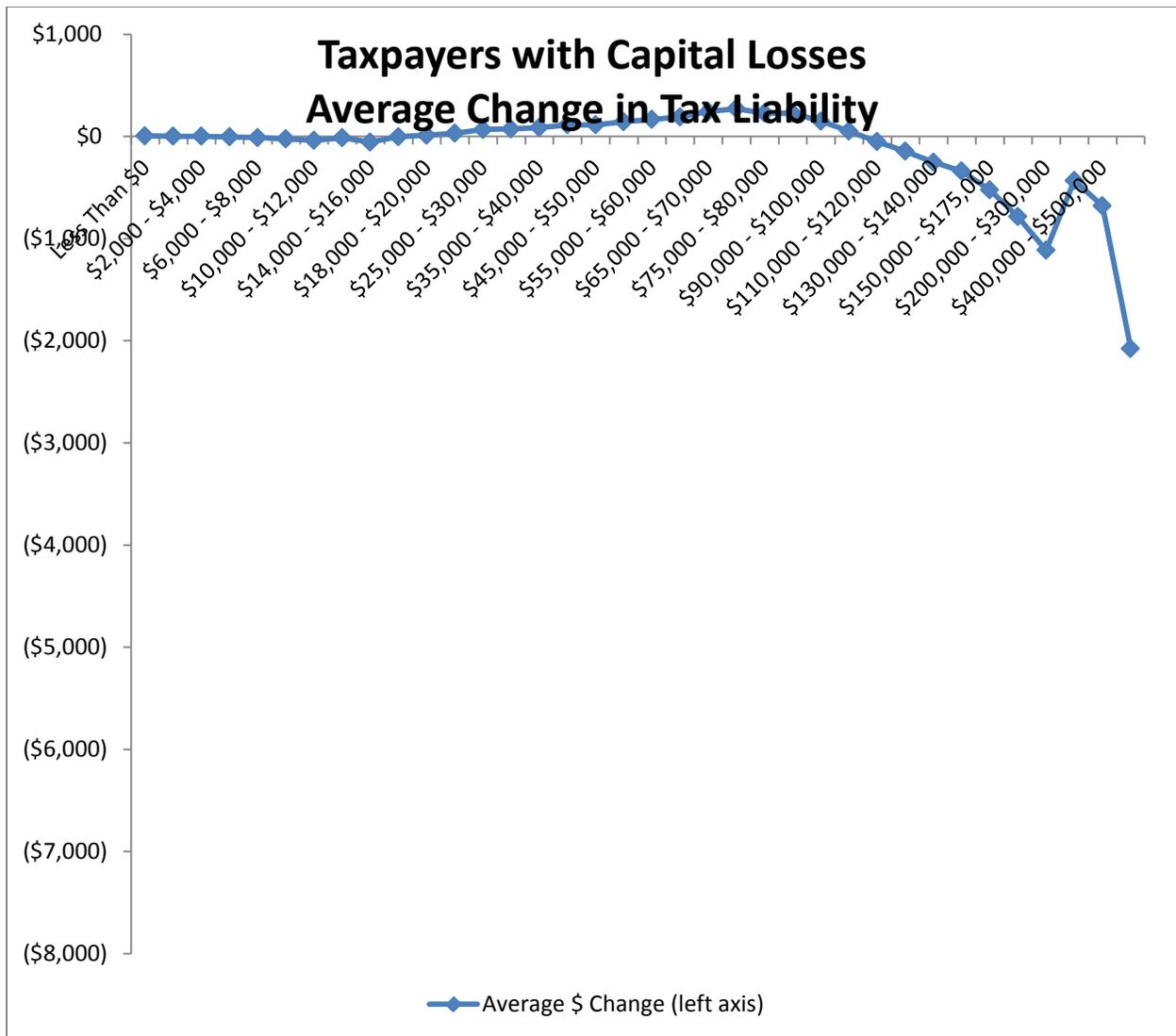


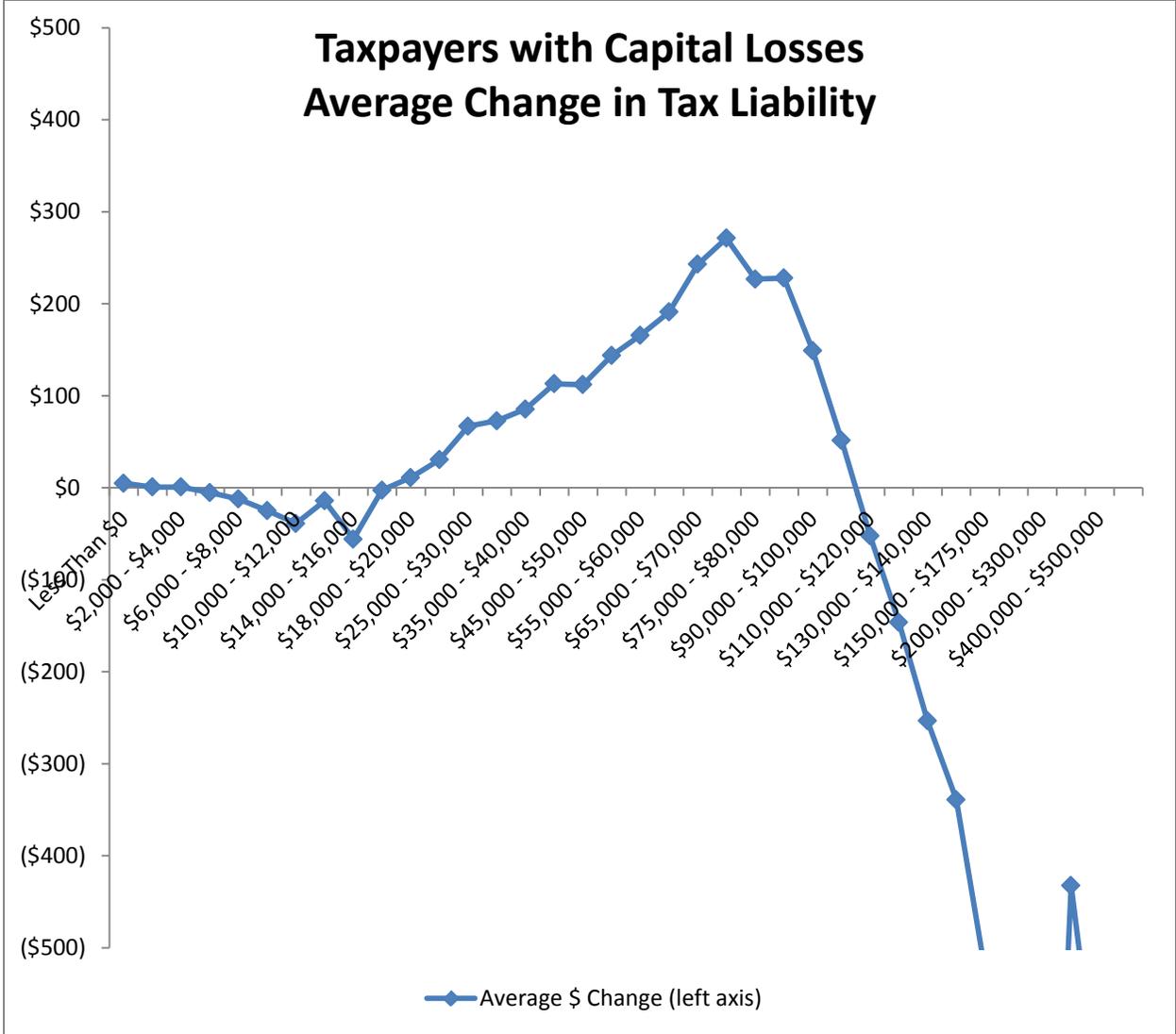


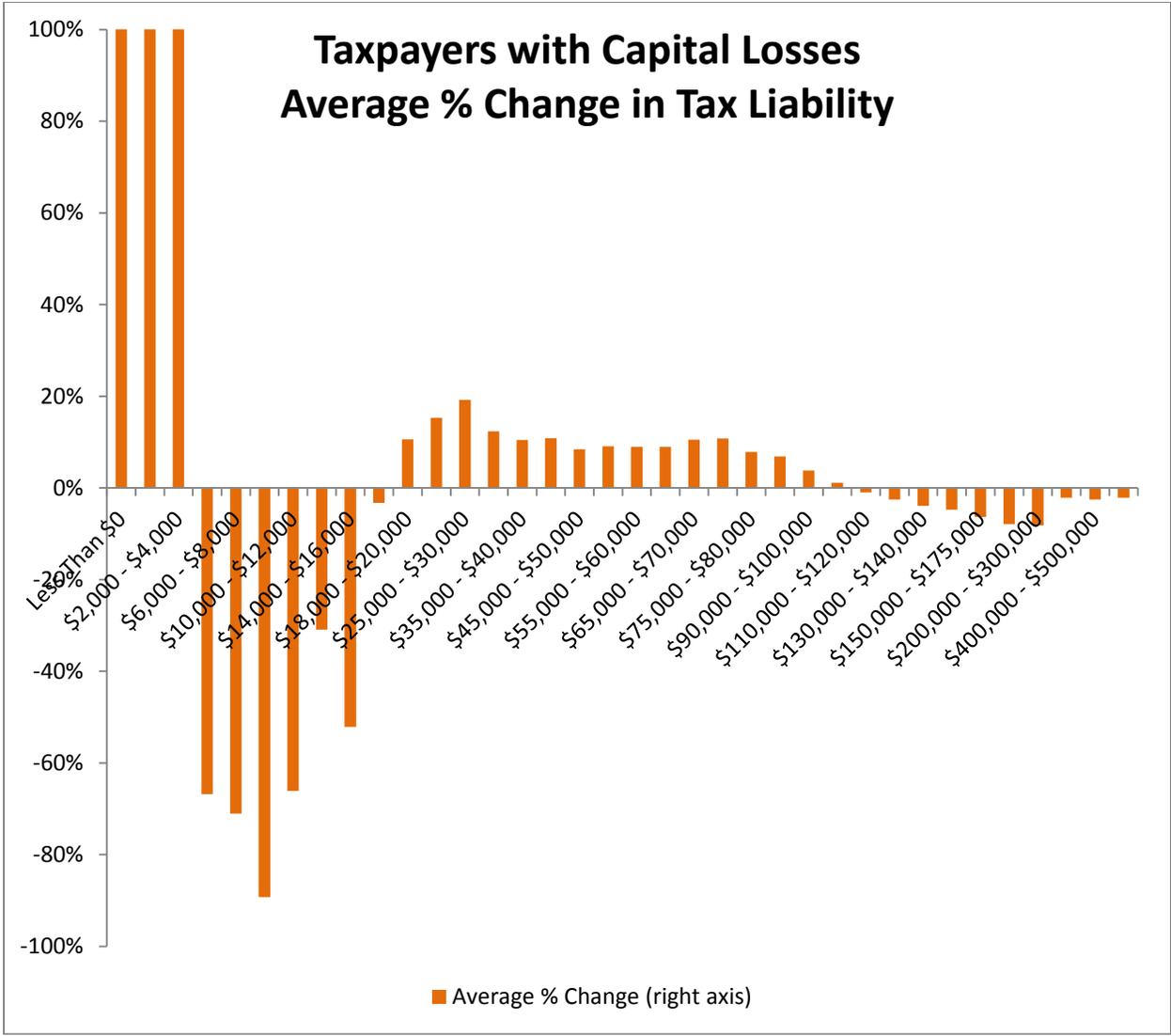


Taxpayers Grouped by Whether Have Capital Gains, Losses, or Neither

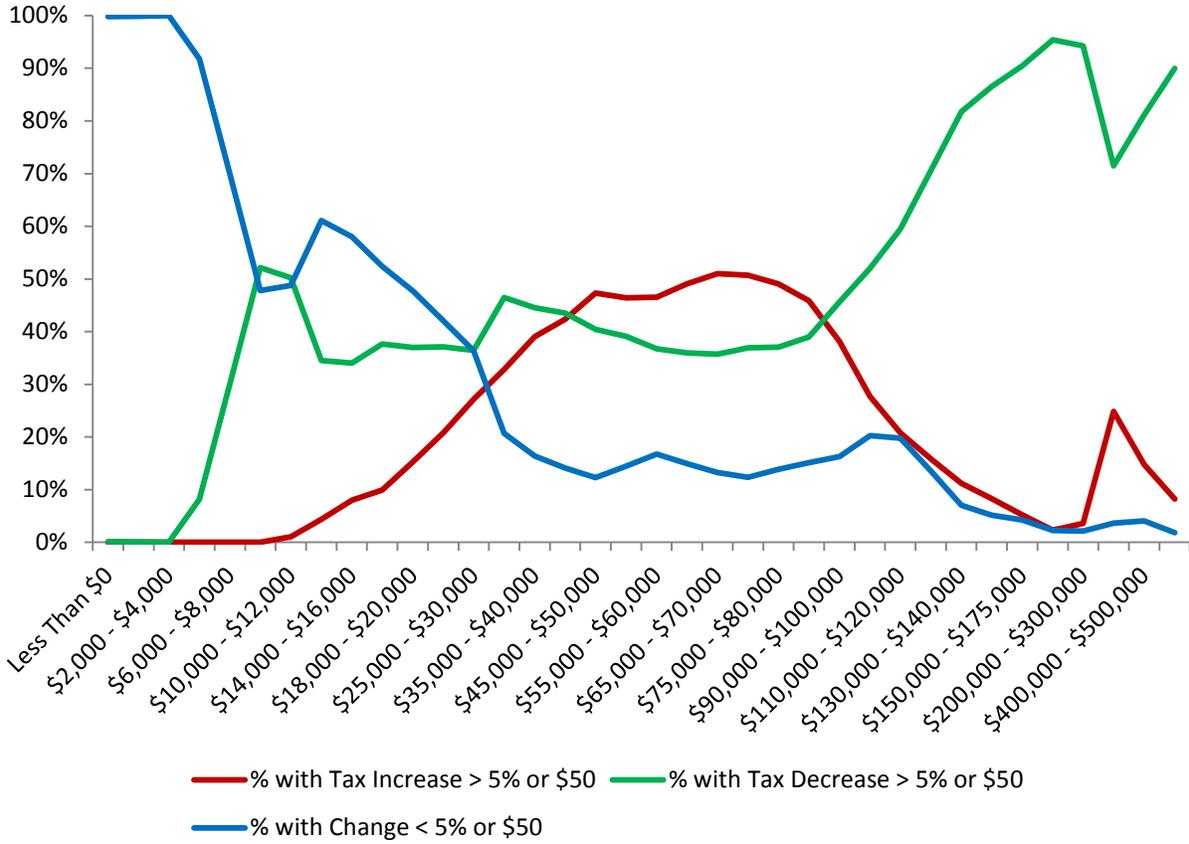


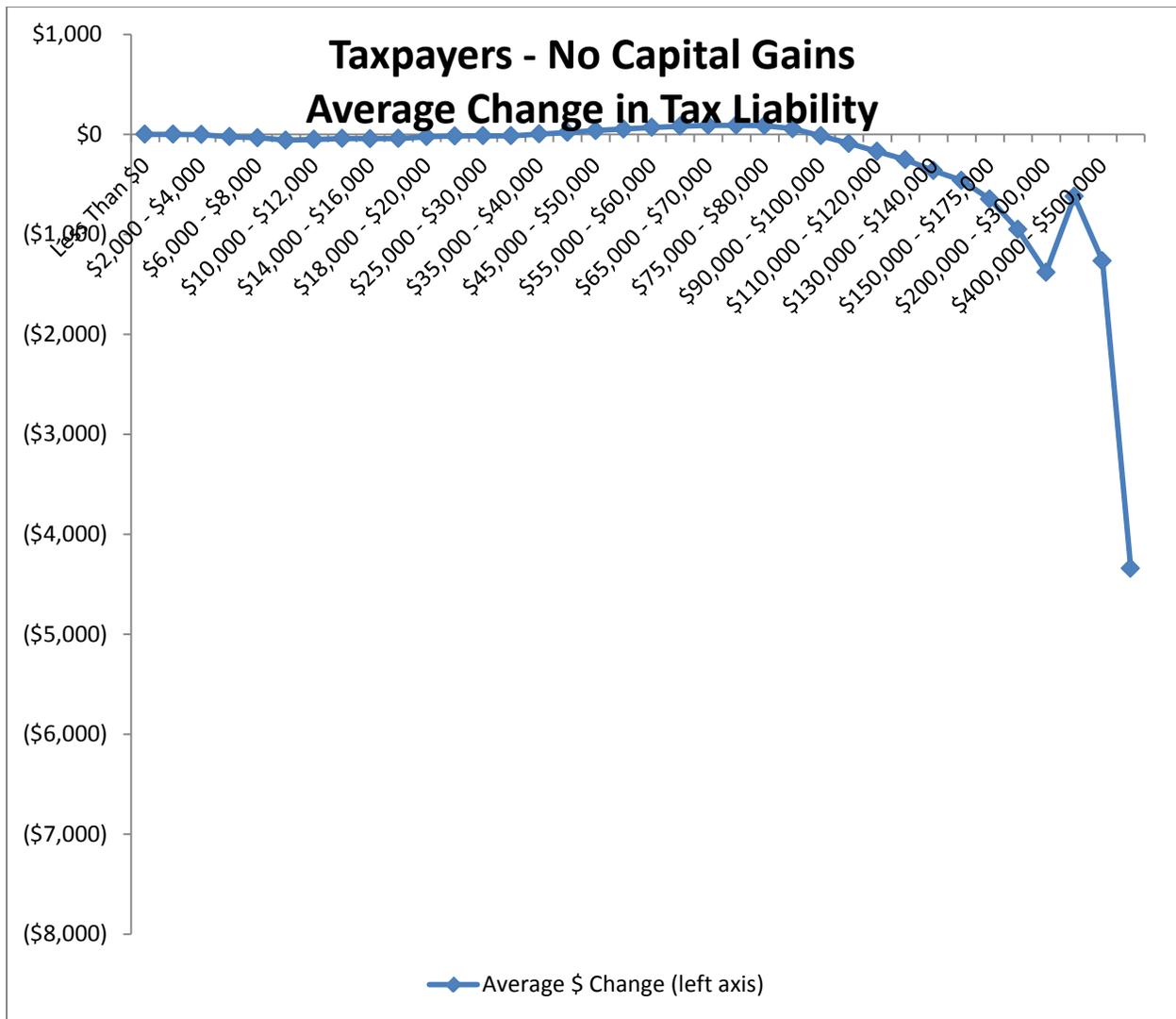


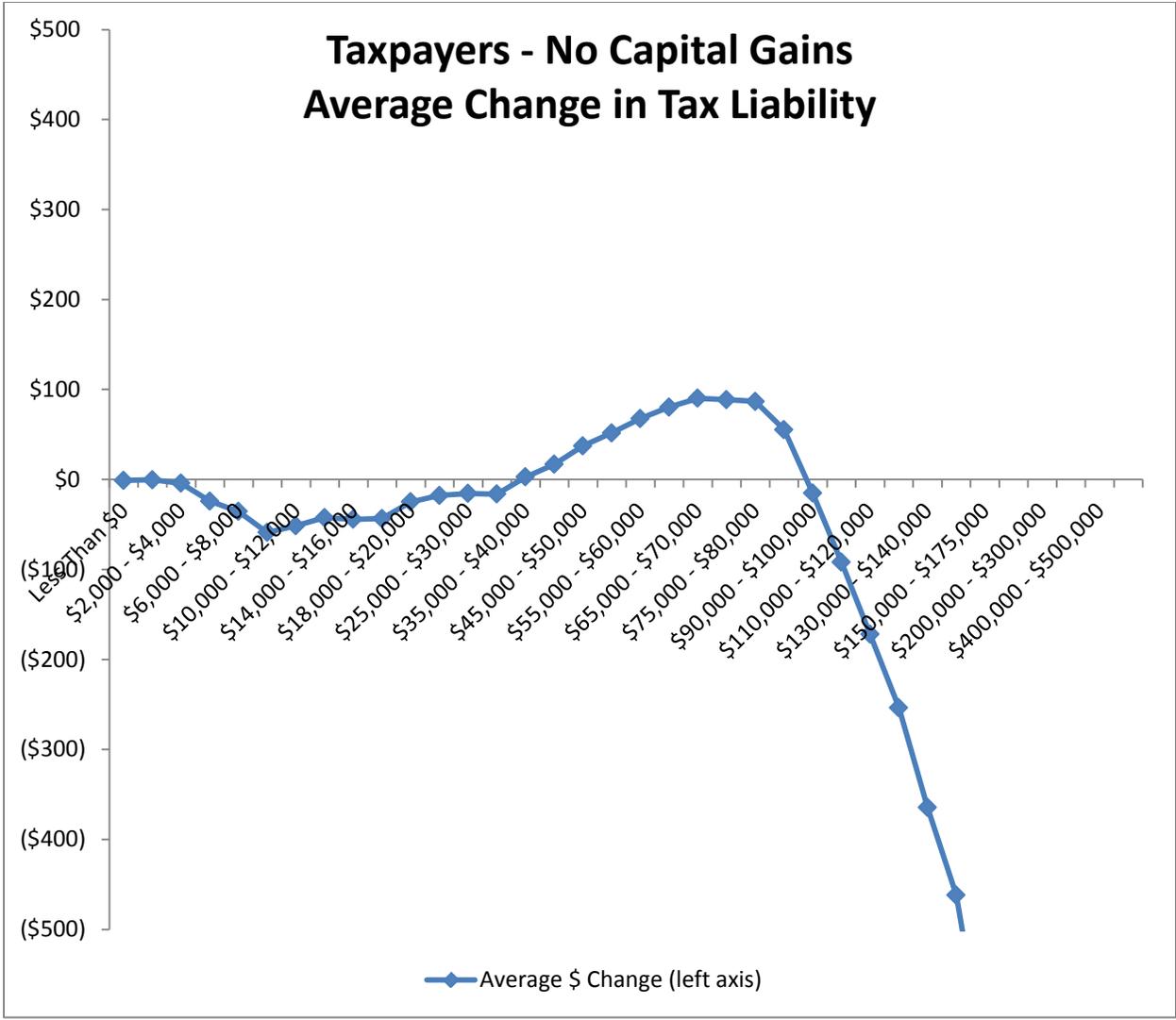


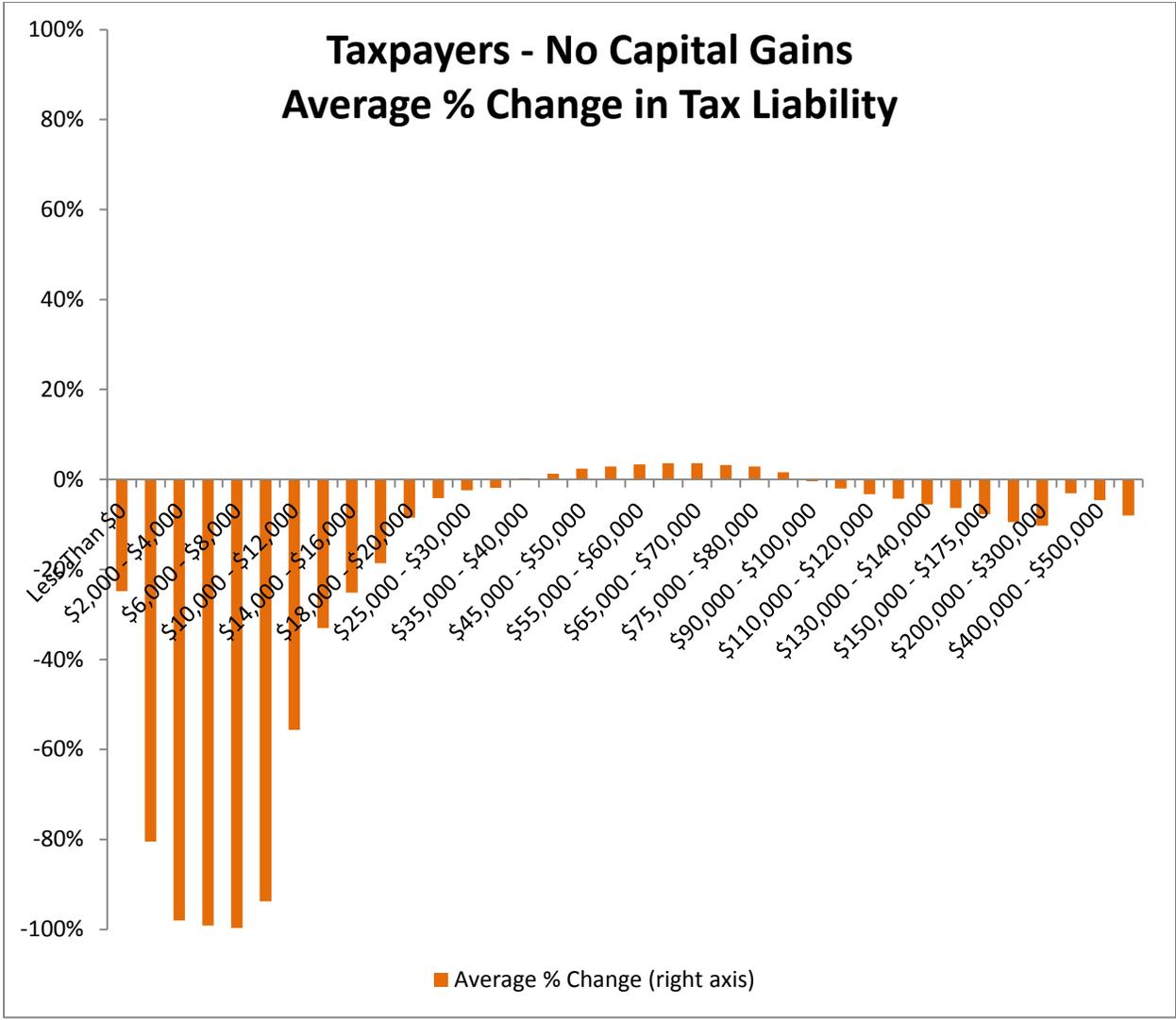


% With Increase, Decrease & No Change Taxpayers - No Capital Gains (350,762 Returns)

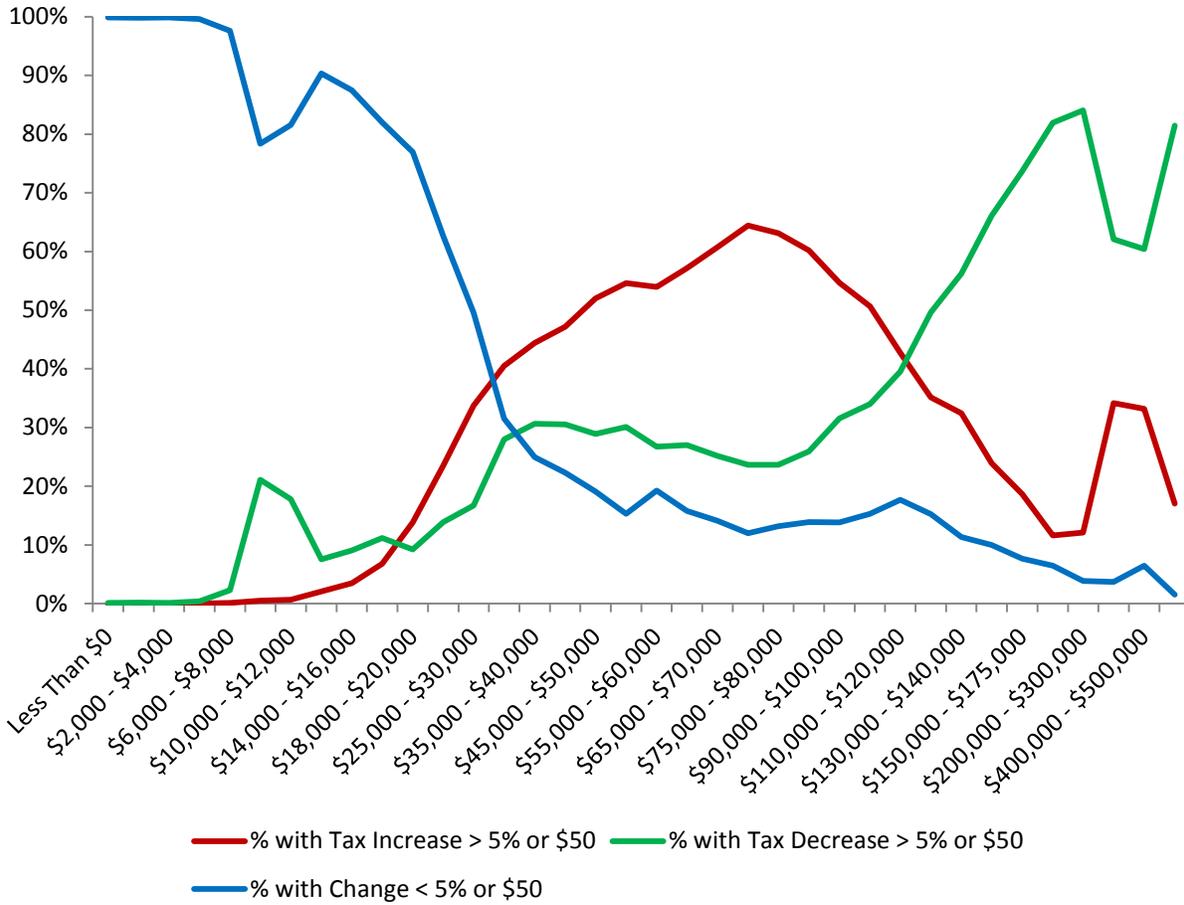


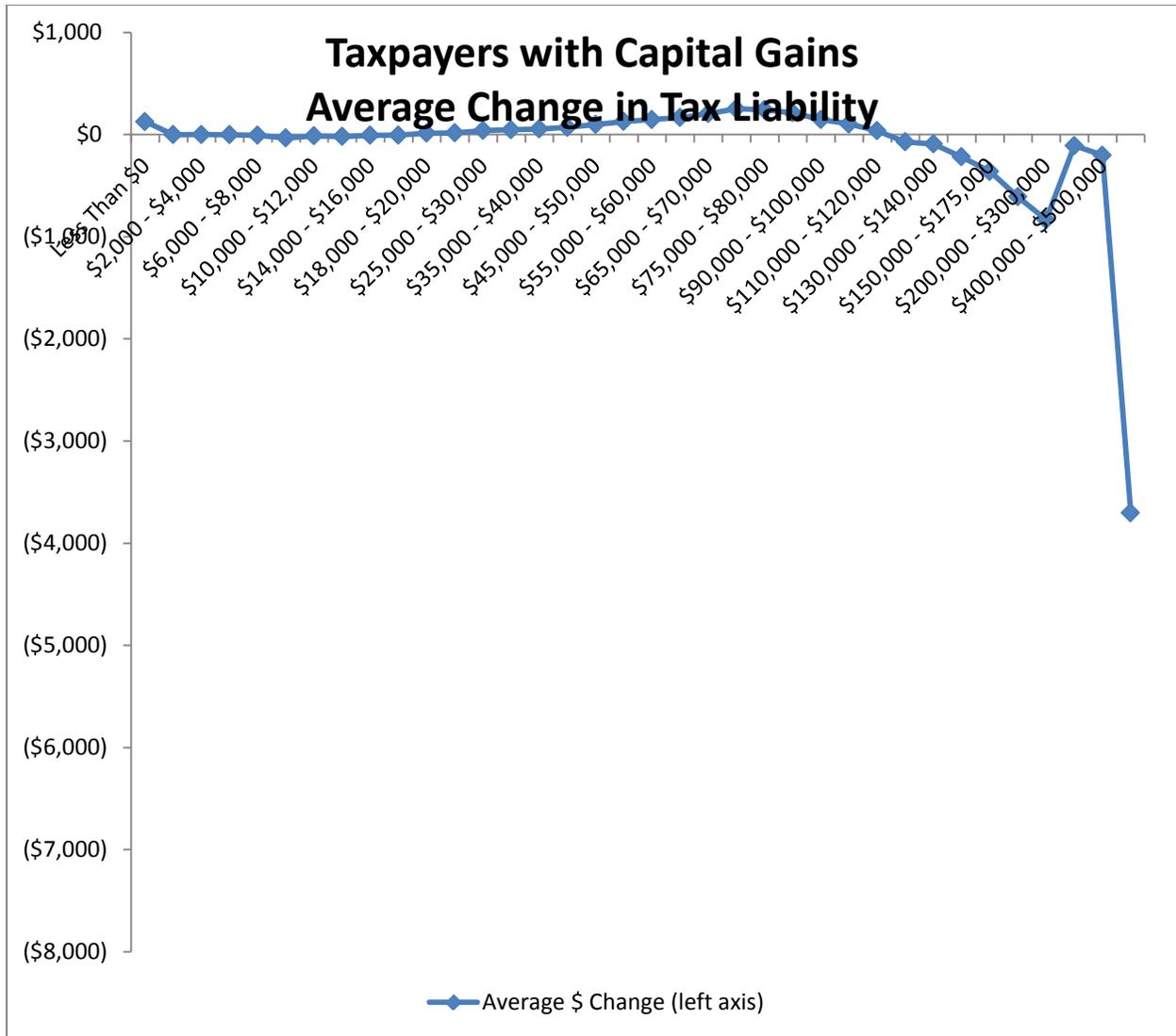


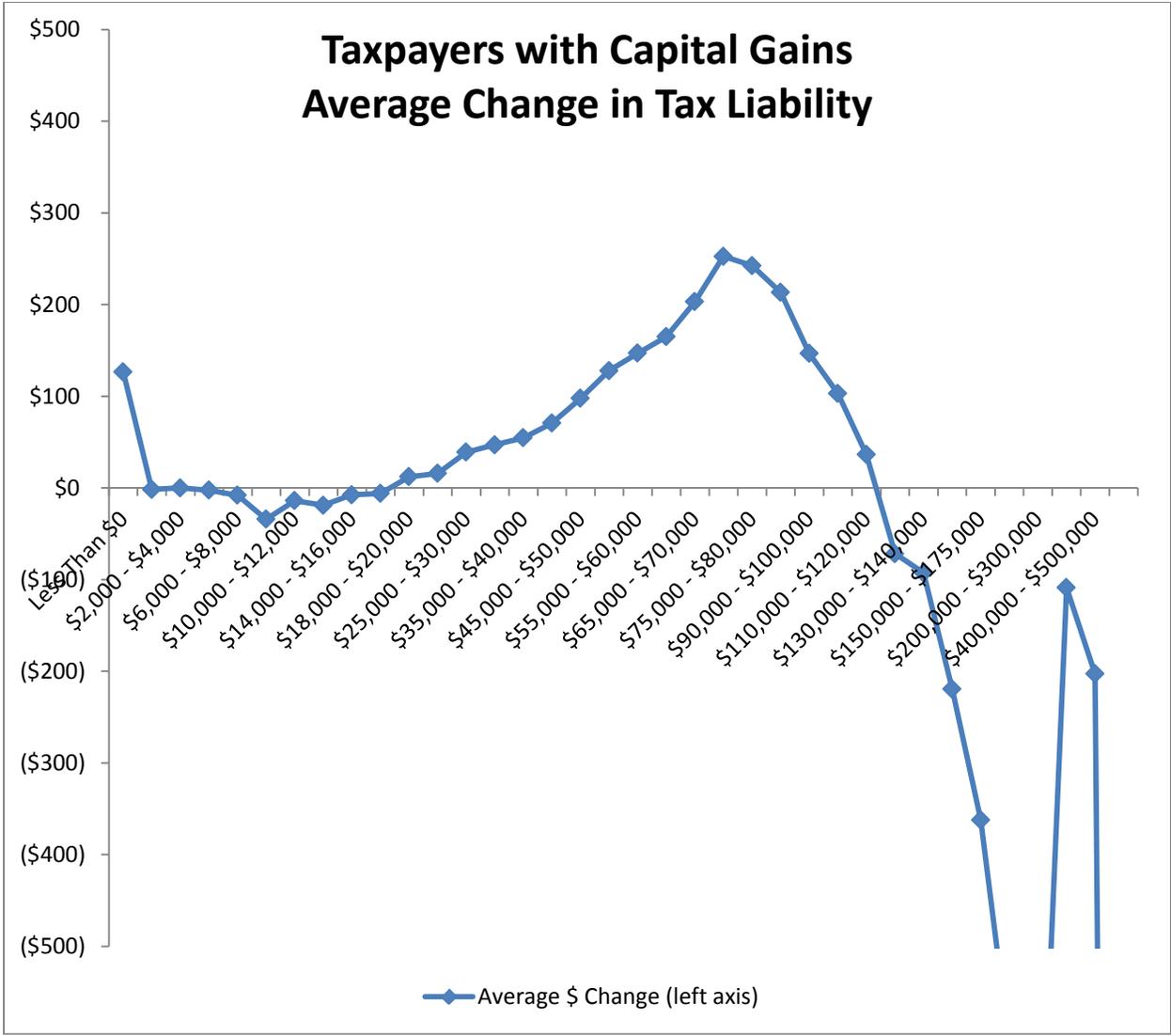


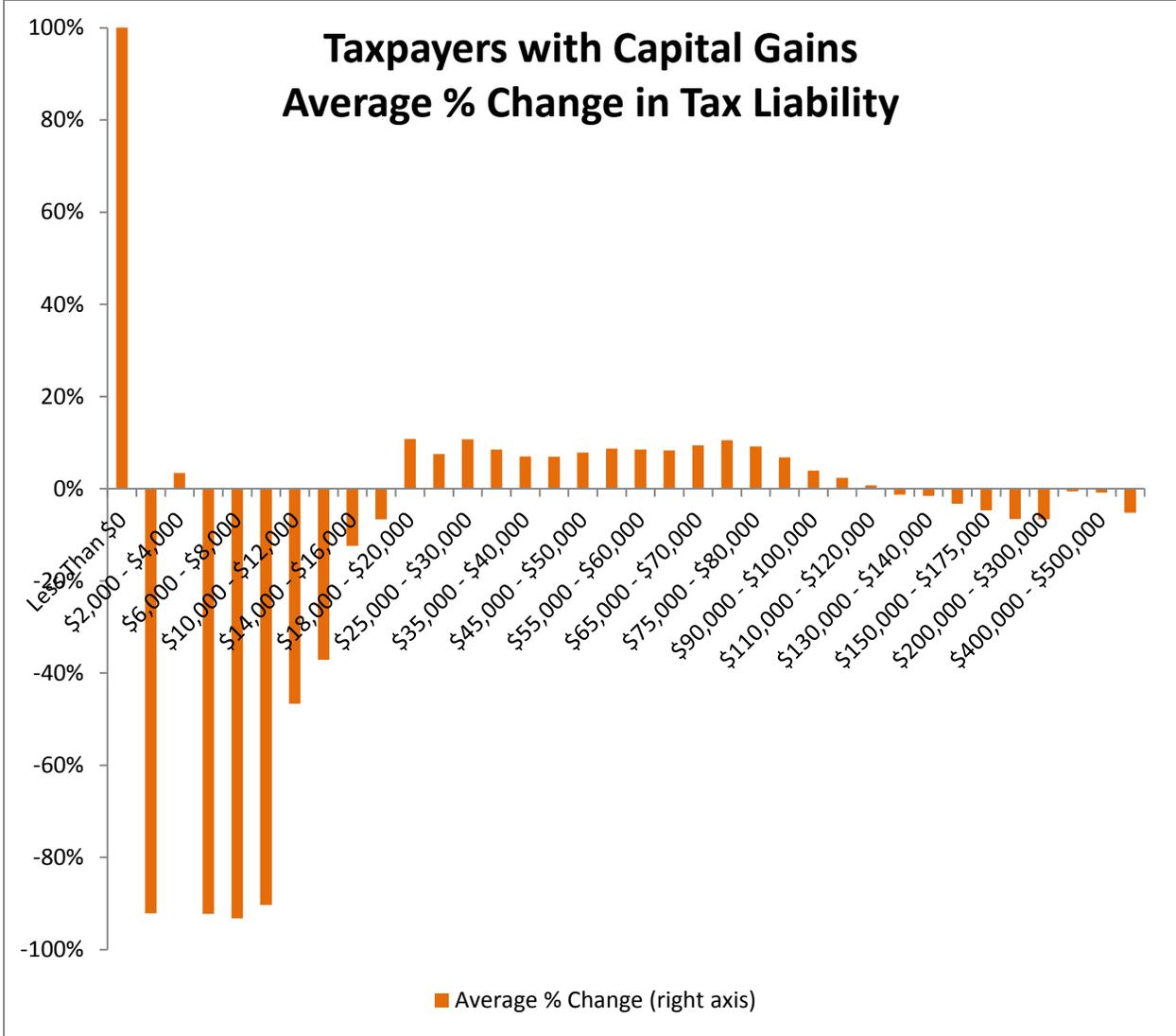


% With Increase, Decrease & No Change Taxpayers with Capital Gains

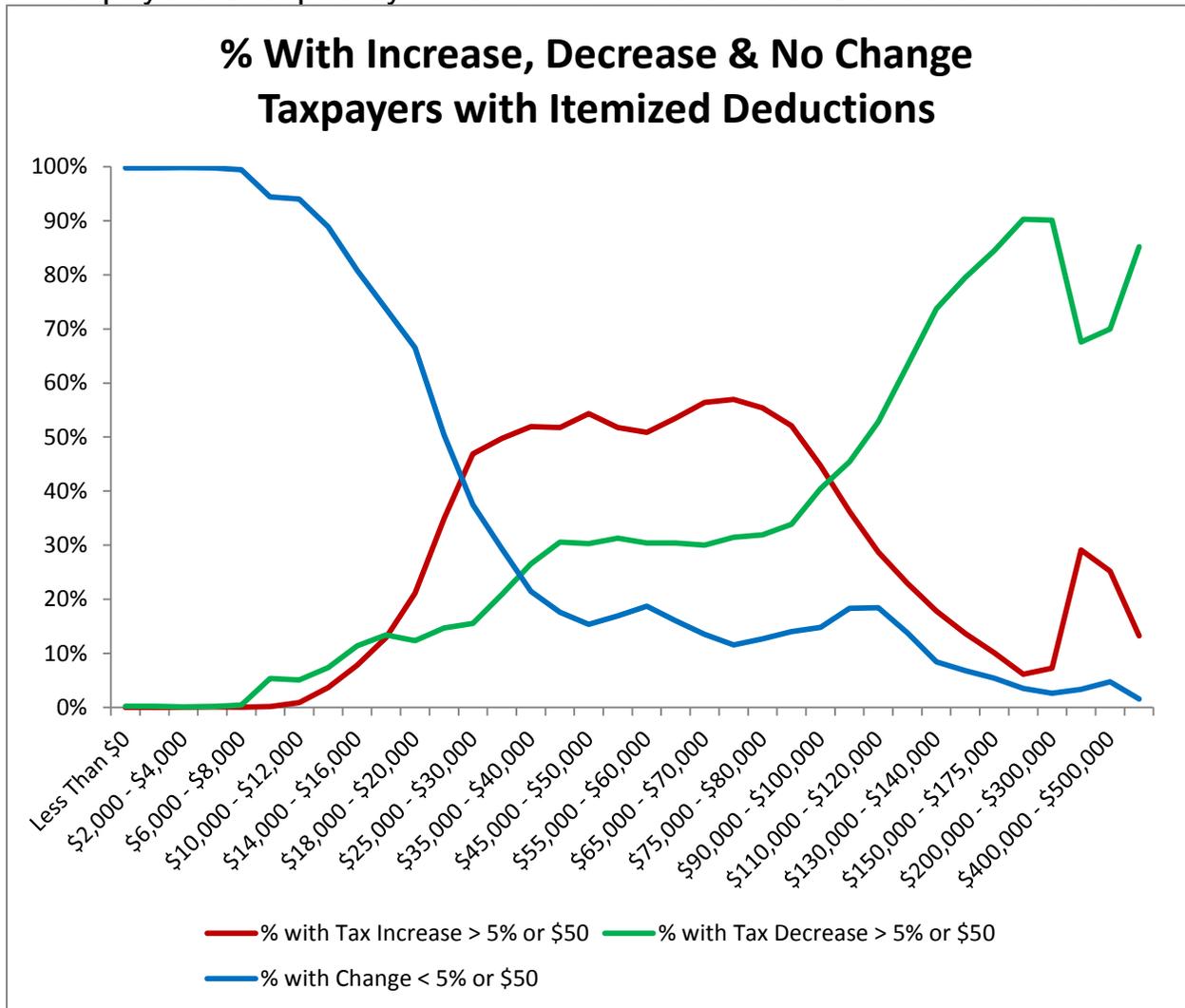


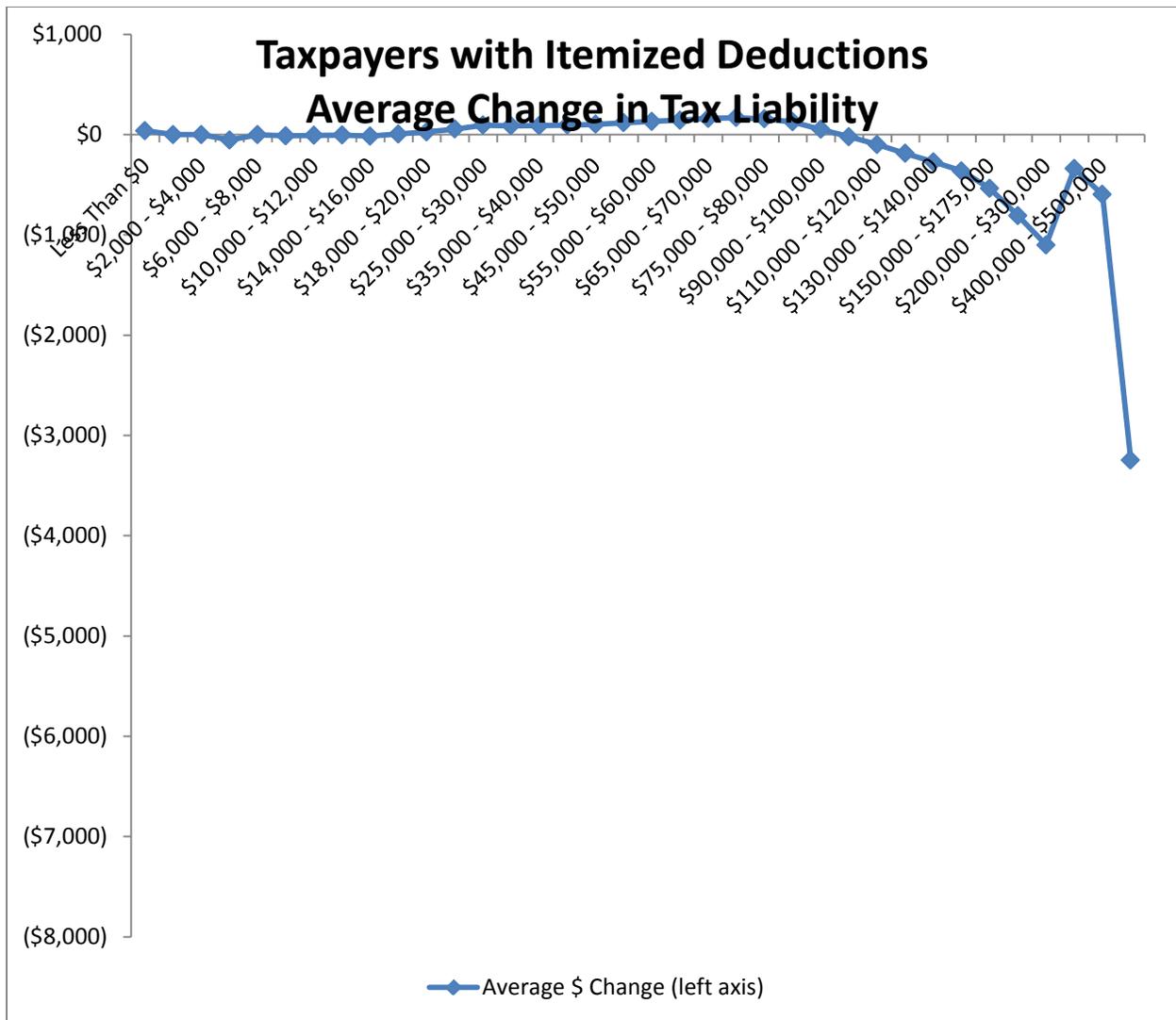


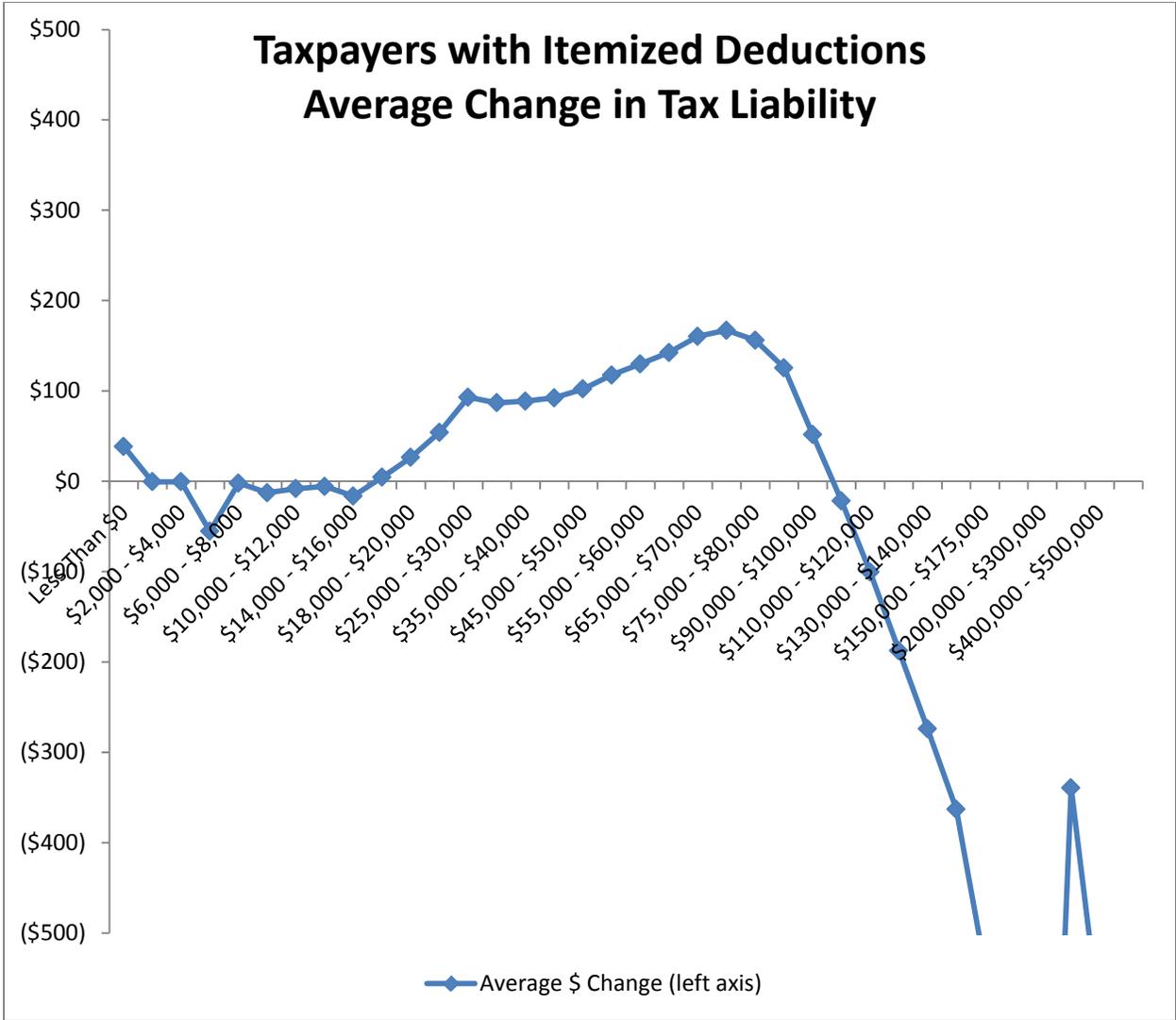


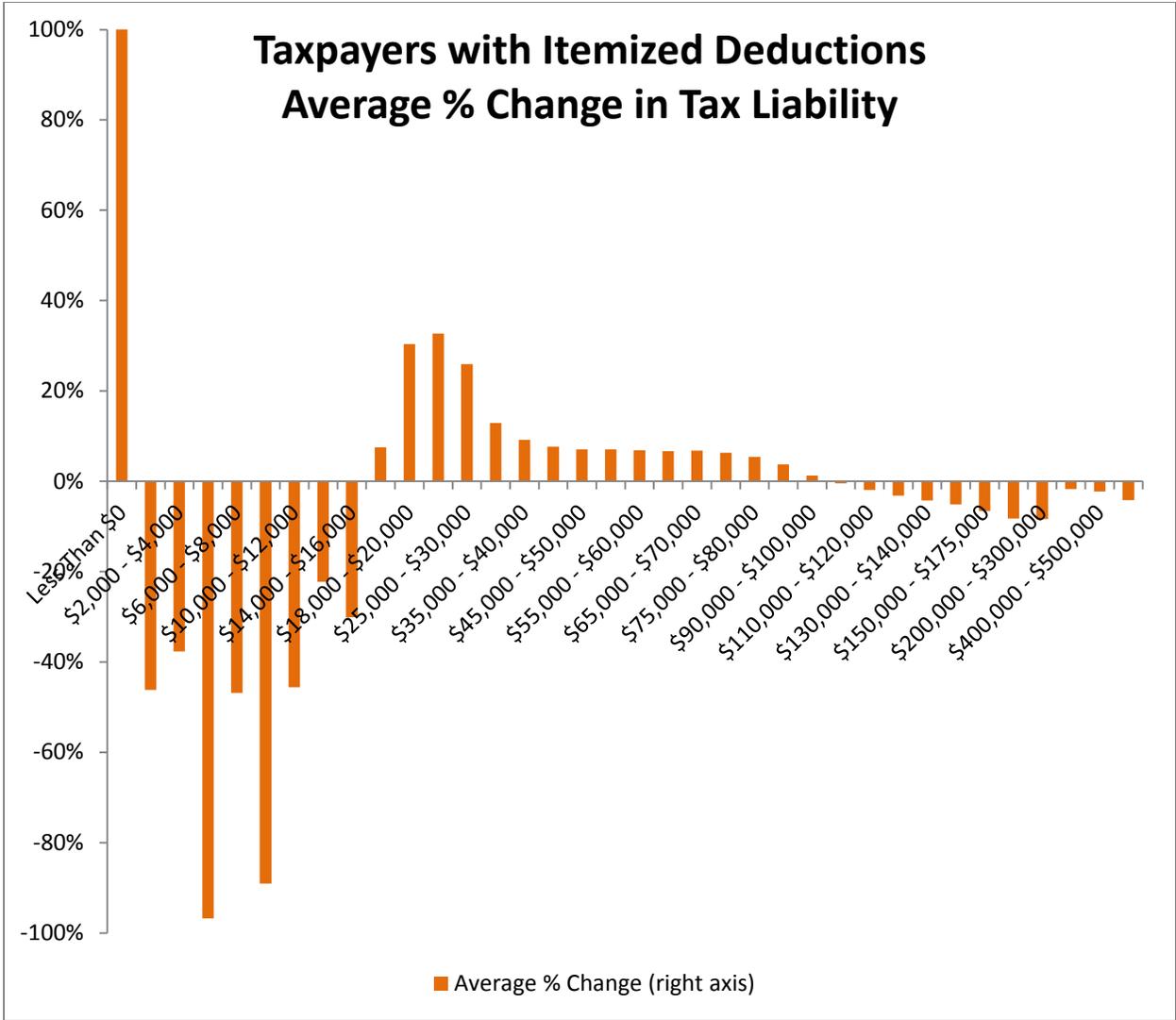


Taxpayers Grouped by Whether Itemized or Took Standard Deduction



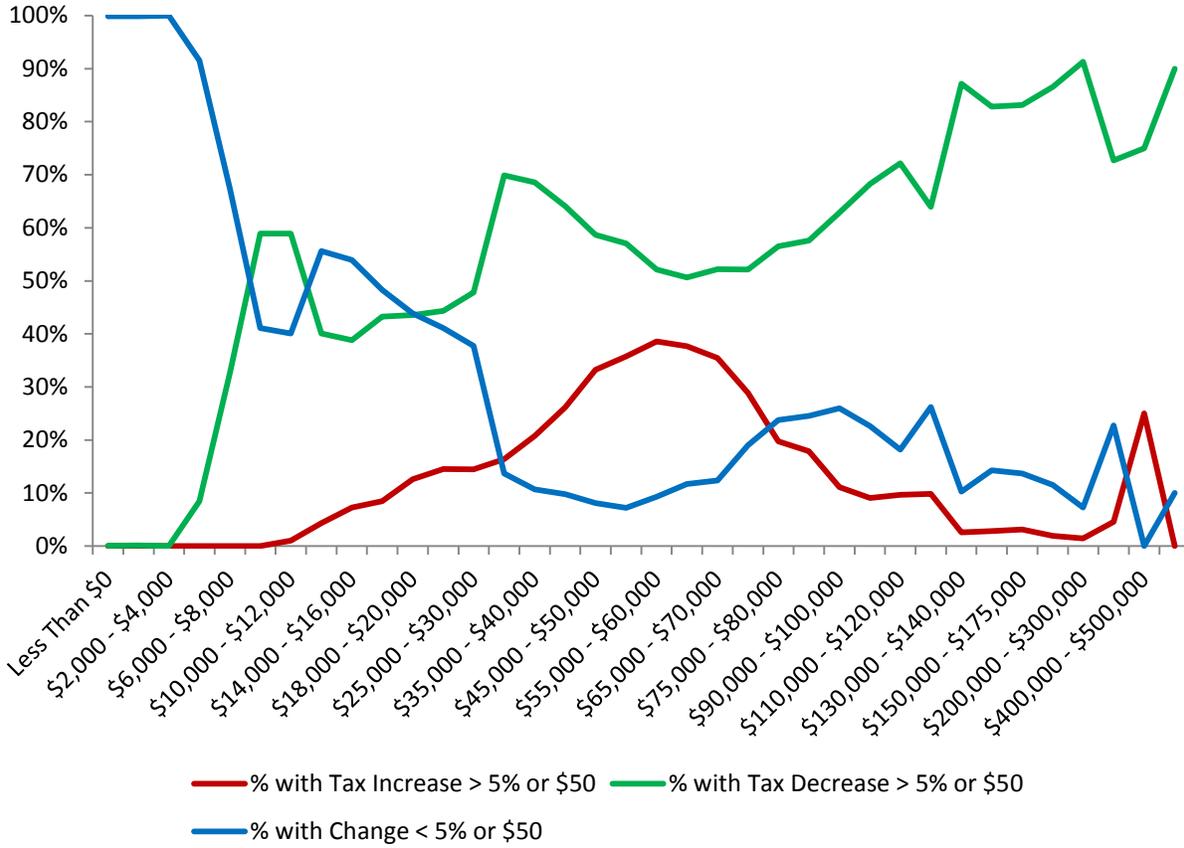


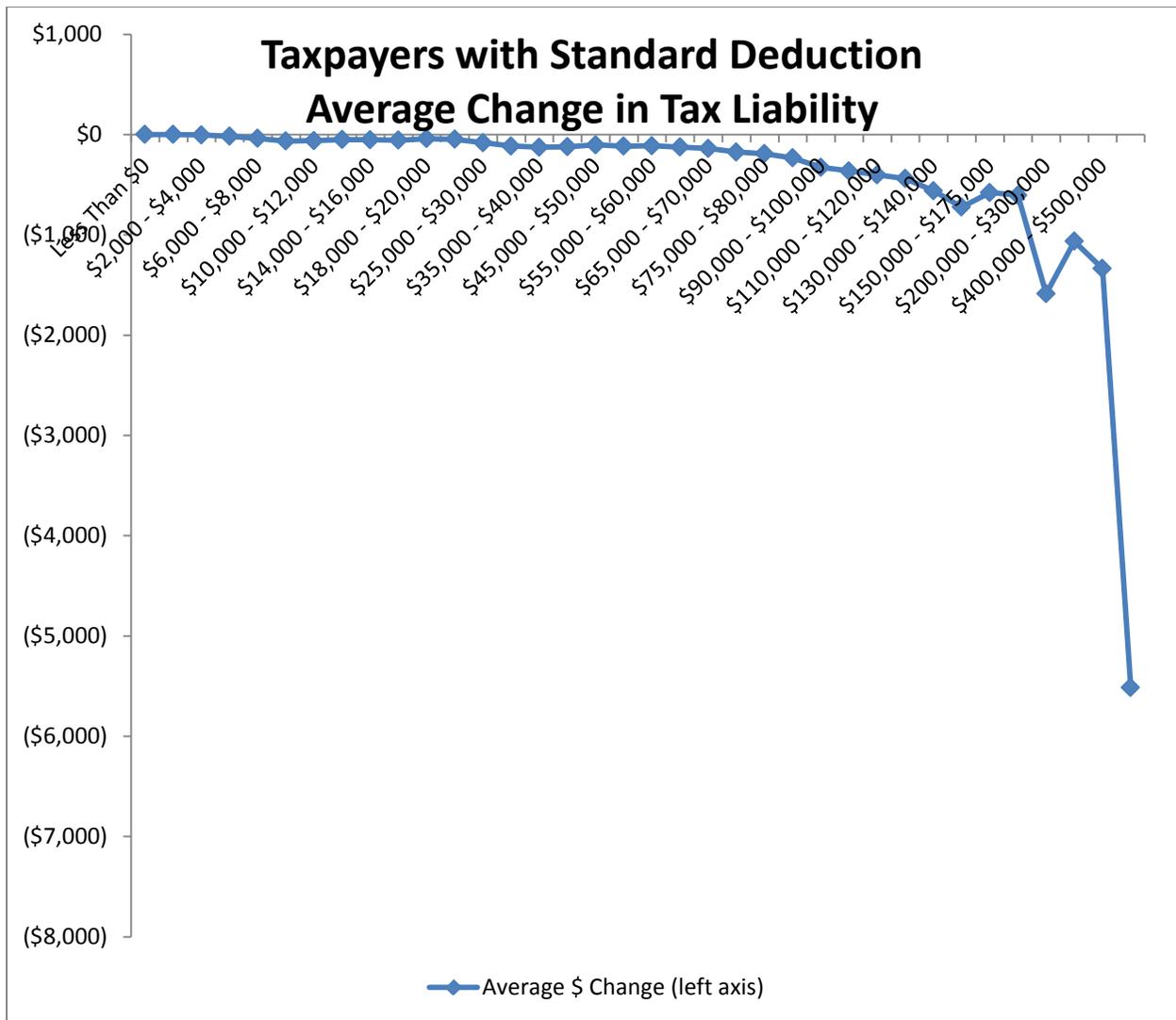




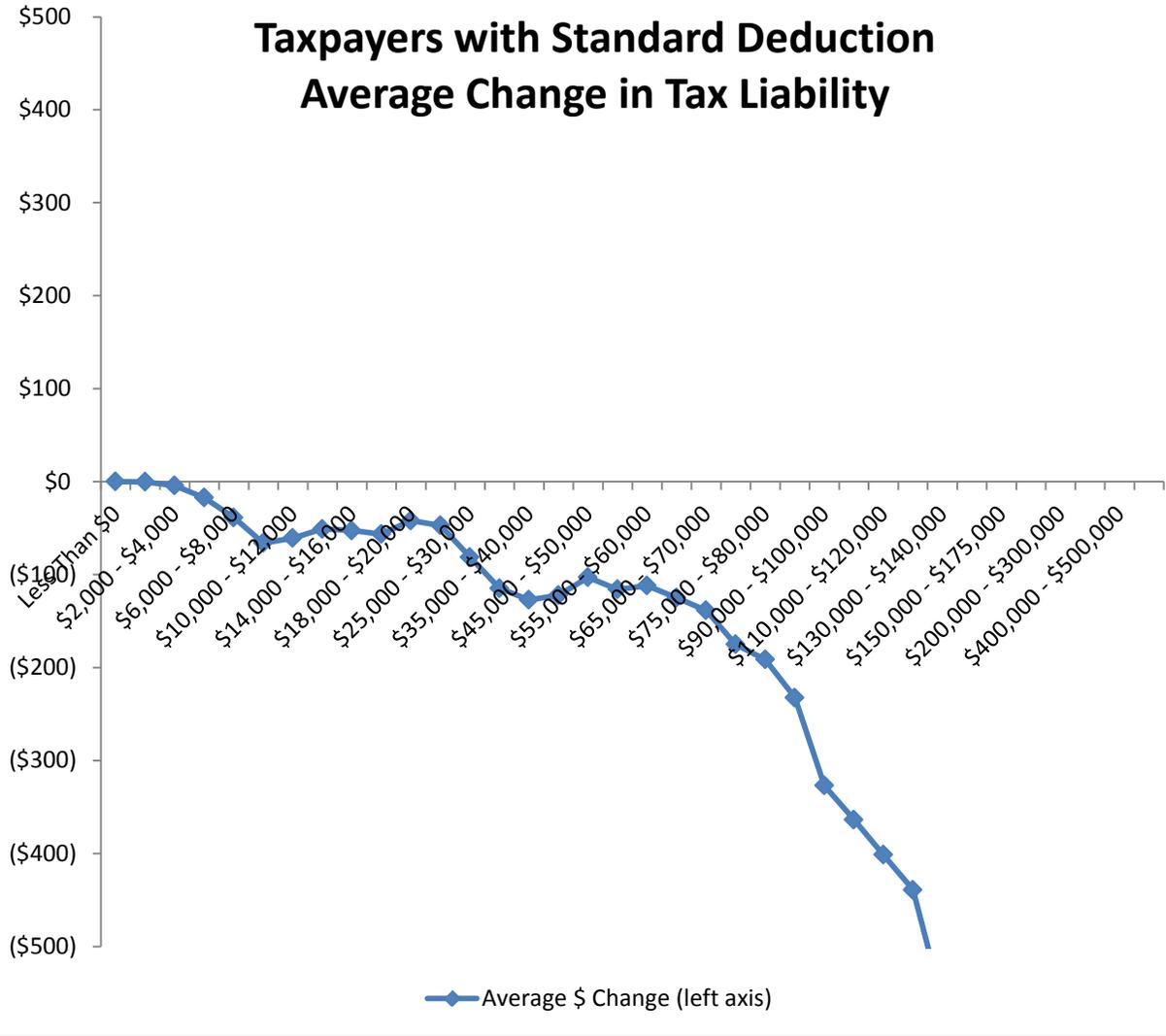
% With Increase, Decrease & No Change Taxpayers with Standard Deduction

(197,549 Returns)

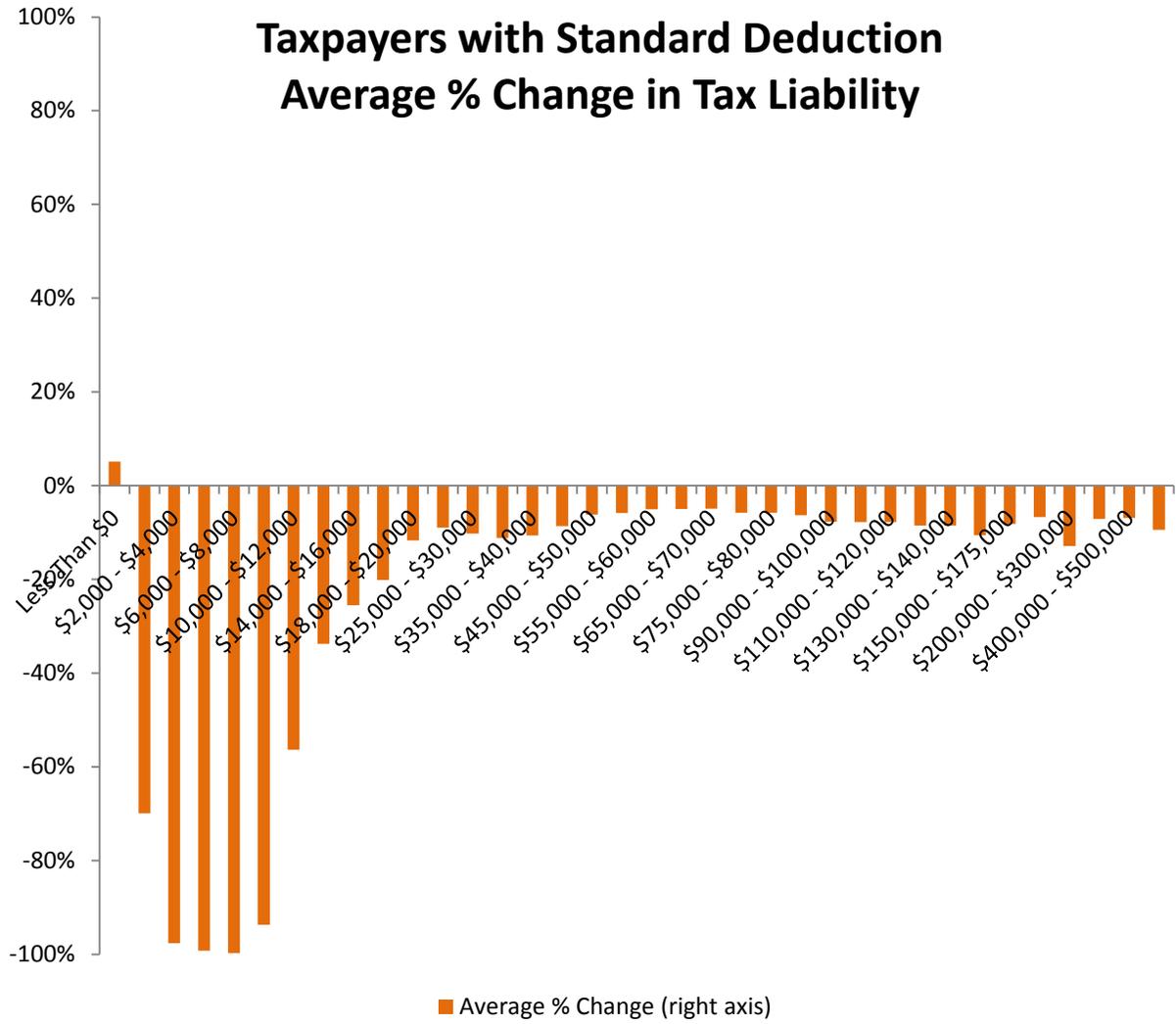




Taxpayers with Standard Deduction Average Change in Tax Liability



Taxpayers with Standard Deduction Average % Change in Tax Liability



SB282 - Impacts on Taxpayers by Income Level

Total Household Income	Head of Household Returns				Joint Returns				Separate Returns				Single Filers				All Returns			
	Number of Returns	% with Tax Increase > 5% or \$50	% with Tax Decrease > 5% or \$50	% with Change < 5% or \$50	Number of Returns	% with Tax Increase > 5% or \$50	% with Tax Decrease > 5% or \$50	% with Change < 5% or \$50	Number of Returns	% with Tax Increase > 5% or \$50	% with Tax Decrease > 5% or \$50	% with Change < 5% or \$50	Number of Returns	% with Tax Increase > 5% or \$50	% with Tax Decrease > 5% or \$50	% with Change < 5% or \$50	Number of Returns	% with Tax Increase > 5% or \$50	% with Tax Decrease > 5% or \$50	% with Change < 5% or \$50
Less Than \$0	3,224	0%	0%	100%	2,337	0%	0%	100%	256	0%	0%	100%	3,224	0%	0%	100%	5,982	0%	0%	100%
\$0,000 - \$2,000	11,790	0%	0%	100%	1,220	0%	0%	100%	275	0%	0%	100%	11,790	0%	0%	100%	13,766	0%	0%	100%
\$2,000 - \$4,000	12,894	0%	0%	100%	1,121	0%	0%	100%	243	0%	0%	100%	12,894	0%	0%	100%	15,079	0%	0%	100%
\$4,000 - \$6,000	13,037	0%	9%	91%	1,255	0%	0%	100%	320	0%	0%	100%	13,037	0%	9%	91%	15,750	0%	7%	93%
\$6,000 - \$8,000	12,643	0%	35%	65%	1,560	0%	2%	98%	318	0%	6%	94%	12,643	0%	35%	65%	16,034	0%	28%	72%
\$8,000 - \$10,000	11,576	0%	64%	36%	1,764	0%	3%	97%	367	0%	20%	80%	11,576	0%	64%	36%	15,482	0%	49%	51%
\$10,000 - \$12,000	10,923	1%	62%	37%	1,990	0%	6%	94%	385	3%	10%	88%	10,923	1%	62%	37%	15,386	1%	47%	52%
\$12,000 - \$14,000	10,137	6%	35%	59%	2,285	0%	11%	89%	433	6%	8%	86%	10,137	6%	35%	59%	15,071	4%	32%	64%
\$14,000 - \$16,000	9,422	11%	28%	61%	2,535	0%	19%	80%	455	10%	12%	78%	9,422	11%	28%	61%	14,634	7%	31%	61%
\$16,000 - \$18,000	8,683	14%	27%	59%	2,520	0%	30%	70%	563	24%	14%	62%	8,683	14%	27%	59%	14,040	10%	35%	55%
\$18,000 - \$20,000	8,261	21%	24%	55%	2,726	1%	35%	64%	623	41%	14%	46%	8,261	21%	24%	55%	13,733	15%	34%	51%
\$20,000 - \$25,000	17,999	30%	21%	49%	6,579	2%	45%	52%	1,993	49%	13%	37%	17,999	30%	21%	49%	31,447	21%	35%	44%
\$25,000 - \$30,000	14,534	40%	19%	41%	6,127	8%	49%	44%	2,315	50%	13%	37%	14,534	40%	19%	41%	26,833	28%	34%	38%
\$30,000 - \$35,000	11,399	47%	35%	18%	5,596	11%	60%	29%	2,809	64%	11%	25%	11,399	47%	35%	18%	22,810	34%	43%	22%
\$35,000 - \$40,000	8,936	52%	34%	14%	4,966	13%	64%	23%	3,563	73%	10%	17%	8,936	52%	34%	14%	19,732	40%	42%	18%
\$40,000 - \$45,000	7,437	52%	35%	13%	4,453	13%	67%	20%	4,115	77%	10%	12%	7,437	52%	35%	13%	17,723	44%	41%	15%
\$45,000 - \$50,000	6,133	53%	33%	13%	3,779	16%	68%	16%	4,690	80%	10%	10%	6,133	53%	33%	13%	15,907	49%	38%	13%
\$50,000 - \$55,000	4,992	45%	34%	20%	3,573	16%	68%	16%	4,991	82%	10%	8%	4,992	45%	34%	20%	14,644	48%	37%	15%
\$55,000 - \$60,000	4,026	35%	34%	31%	3,112	16%	67%	17%	5,401	82%	9%	9%	4,026	35%	34%	31%	13,447	48%	35%	17%
\$60,000 - \$65,000	3,184	31%	37%	32%	2,808	15%	69%	16%	5,650	82%	9%	8%	3,184	31%	37%	32%	12,334	51%	34%	15%
\$65,000 - \$70,000	2,453	31%	46%	24%	2,585	14%	69%	16%	5,911	82%	8%	9%	2,453	31%	46%	24%	11,540	54%	33%	13%
\$70,000 - \$75,000	1,892	22%	61%	17%	2,215	13%	70%	17%	5,825	82%	8%	10%	1,892	22%	61%	17%	10,395	54%	34%	12%
\$75,000 - \$80,000	1,467	18%	66%	16%	2,082	14%	70%	16%	5,615	79%	9%	12%	1,467	18%	66%	16%	9,469	53%	34%	14%
\$80,000 - \$90,000	2,143	13%	75%	12%	3,617	13%	73%	14%	10,153	74%	10%	16%	2,143	13%	75%	12%	16,367	50%	35%	15%
\$90,000 - \$100,000	1,380	10%	79%	10%	2,855	9%	80%	11%	8,372	66%	15%	19%	1,380	10%	79%	10%	12,932	43%	42%	15%
\$100,000 - \$110,000	964	11%	81%	9%	2,042	8%	81%	11%	6,530	54%	22%	25%	964	11%	81%	9%	9,740	35%	46%	19%
\$110,000 - \$120,000	641	6%	88%	6%	1,479	7%	83%	10%	5,063	43%	32%	25%	641	6%	88%	6%	7,294	28%	54%	18%
\$120,000 - \$130,000	452	7%	87%	5%	1,110	6%	84%	10%	3,820	34%	47%	19%	452	7%	87%	5%	5,482	22%	63%	14%
\$130,000 - \$140,000	325	8%	85%	7%	796	5%	88%	7%	2,710	25%	65%	10%	325	8%	85%	7%	3,911	17%	74%	8%
\$140,000 - \$150,000	267	3%	93%	4%	651	5%	88%	7%	2,037	19%	73%	8%	267	3%	93%	4%	3,005	13%	80%	7%
\$150,000 - \$175,000	486	4%	93%	3%	1,139	5%	88%	7%	3,289	13%	81%	6%	486	4%	93%	3%	5,007	10%	84%	6%
\$175,000 - \$200,000	274	4%	93%	2%	742	3%	92%	5%	1,781	8%	88%	3%	274	4%	93%	2%	2,857	6%	90%	4%
\$200,000 - \$300,000	524	8%	90%	2%	1,395	5%	92%	3%	3,032	8%	89%	3%	524	8%	90%	2%	5,030	7%	90%	3%
\$300,000 - \$400,000	204	17%	79%	4%	527	27%	69%	4%	971	33%	63%	4%	204	17%	79%	4%	1,737	29%	68%	4%
\$400,000 - \$500,000	89	12%	83%	5%	270	26%	69%	5%	448	29%	66%	5%	89	12%	83%	5%	821	25%	70%	5%
Over \$500,000	190	12%	86%	2%	581	17%	80%	3%	949	11%	88%	1%	190	12%	86%	2%	1,758	13%	85%	2%
Total	204,981	19%	30%	50%	86,392	8%	53%	38%	106,271	60%	23%	17%	204,981	19%	30%	50%	437,179	25%	36%	38%

SB282 - Impacts on Taxpayers by Income Level

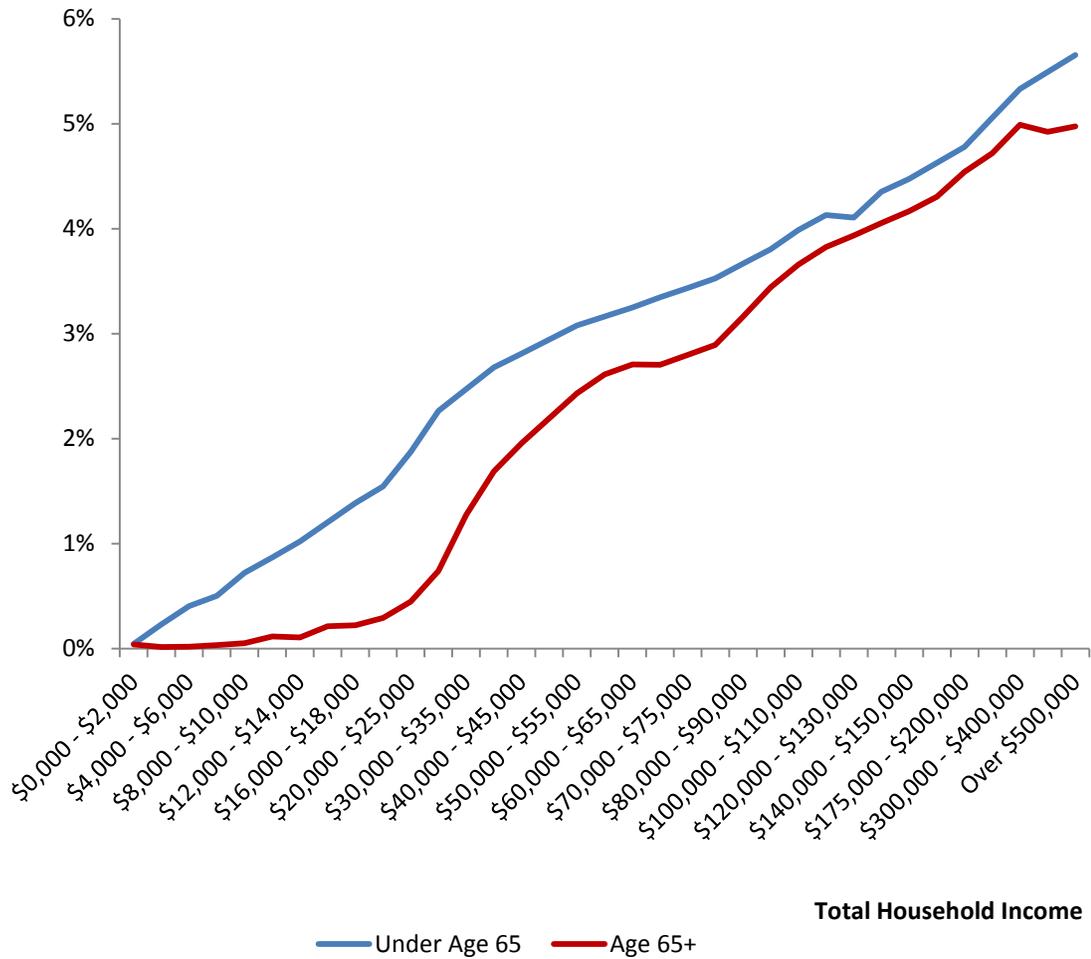
Total Household Income	Returns with No Dependents				Returns with Dependents				Returns with No Taxpayer Age 65 or Over				Returns with Taxpayer Age 65 or Over			
	Number of Returns	% with Tax Increase > 5% or \$50	% with Tax Decrease > 5% or \$50	% with Change < 5% or \$50	Number of Returns	% with Tax Increase > 5% or \$50	% with Tax Decrease > 5% or \$50	% with Change < 5% or \$50	Number of Returns	% with Tax Increase > 5% or \$50	% with Tax Decrease > 5% or \$50	% with Change < 5% or \$50	Number of Returns	% with Tax Increase > 5% or \$50	% with Tax Decrease > 5% or \$50	% with Change < 5% or \$50
Less Than \$0	5,215	0%	0%	100%	767	0%	0%	100%	3,684	0%	0%	100%	2,298	0%	0%	100%
\$0,000 - \$2,000	12,961	0%	0%	100%	805	0%	0%	100%	10,152	0%	0%	100%	3,614	0%	0%	100%
\$2,000 - \$4,000	13,747	0%	0%	100%	1,332	0%	0%	100%	12,764	0%	0%	100%	2,315	0%	0%	100%
\$4,000 - \$6,000	13,937	0%	8%	92%	1,813	0%	0%	100%	13,235	0%	9%	91%	2,515	0%	0%	100%
\$6,000 - \$8,000	13,736	0%	32%	68%	2,298	0%	0%	100%	13,164	0%	34%	66%	2,870	0%	0%	100%
\$8,000 - \$10,000	12,842	0%	59%	41%	2,640	0%	0%	100%	12,548	0%	60%	40%	2,934	0%	1%	99%
\$10,000 - \$12,000	12,297	1%	57%	42%	3,089	1%	7%	91%	12,258	1%	57%	42%	3,128	0%	6%	94%
\$12,000 - \$14,000	11,767	4%	33%	63%	3,304	5%	28%	67%	11,908	5%	37%	58%	3,163	0%	14%	86%
\$14,000 - \$16,000	11,218	8%	27%	65%	3,416	7%	46%	48%	11,470	9%	34%	56%	3,164	0%	21%	79%
\$16,000 - \$18,000	10,559	11%	27%	62%	3,481	6%	57%	36%	11,251	12%	38%	50%	2,789	2%	22%	77%
\$18,000 - \$20,000	10,321	17%	25%	58%	3,412	8%	61%	30%	11,104	17%	37%	46%	2,629	6%	22%	72%
\$20,000 - \$25,000	22,939	26%	24%	51%	8,508	10%	64%	27%	26,006	22%	37%	41%	5,441	20%	21%	60%
\$25,000 - \$30,000	19,400	34%	23%	43%	7,433	13%	62%	25%	22,105	27%	37%	36%	4,728	35%	20%	45%
\$30,000 - \$35,000	16,209	42%	36%	22%	6,601	17%	60%	23%	18,673	33%	47%	20%	4,137	41%	30%	29%
\$35,000 - \$40,000	13,668	49%	35%	16%	6,064	23%	57%	21%	16,401	39%	44%	16%	3,331	46%	31%	23%
\$40,000 - \$45,000	12,119	52%	34%	14%	5,604	28%	54%	18%	14,534	43%	43%	14%	3,189	49%	31%	20%
\$45,000 - \$50,000	10,792	57%	31%	12%	5,115	33%	52%	16%	13,042	47%	40%	12%	2,865	54%	28%	18%
\$50,000 - \$55,000	9,714	55%	30%	15%	4,930	36%	50%	14%	11,799	46%	40%	14%	2,845	56%	26%	18%
\$55,000 - \$60,000	8,546	55%	27%	18%	4,901	38%	47%	15%	10,892	46%	37%	17%	2,555	60%	24%	17%
\$60,000 - \$65,000	7,798	59%	25%	16%	4,536	38%	47%	15%	9,901	48%	37%	16%	2,433	64%	22%	14%
\$65,000 - \$70,000	7,051	64%	24%	12%	4,489	38%	46%	16%	9,219	49%	37%	14%	2,321	71%	17%	12%
\$70,000 - \$75,000	6,261	65%	26%	9%	4,134	38%	45%	17%	8,385	49%	38%	13%	2,010	74%	15%	11%
\$75,000 - \$80,000	5,674	65%	26%	9%	3,795	34%	45%	20%	7,561	47%	39%	14%	1,908	74%	14%	11%
\$80,000 - \$90,000	9,424	63%	28%	9%	6,943	31%	46%	22%	13,161	43%	41%	16%	3,206	76%	14%	9%
\$90,000 - \$100,000	7,198	57%	31%	11%	5,734	24%	55%	21%	10,605	35%	48%	17%	2,327	75%	17%	8%
\$100,000 - \$110,000	5,260	49%	35%	17%	4,480	18%	61%	21%	7,950	26%	53%	21%	1,790	71%	20%	9%
\$110,000 - \$120,000	3,863	39%	41%	20%	3,431	15%	68%	17%	6,000	20%	60%	20%	1,294	62%	26%	12%
\$120,000 - \$130,000	2,957	35%	48%	17%	2,525	10%	78%	12%	4,485	15%	71%	14%	997	57%	28%	15%
\$130,000 - \$140,000	2,062	30%	59%	12%	1,849	7%	88%	6%	3,208	11%	82%	7%	703	51%	34%	15%
\$140,000 - \$150,000	1,661	21%	70%	9%	1,344	6%	89%	6%	2,416	8%	86%	6%	589	42%	43%	15%
\$150,000 - \$175,000	2,813	15%	77%	8%	2,194	4%	92%	3%	3,930	5%	91%	4%	1,077	34%	54%	12%
\$175,000 - \$200,000	1,636	10%	86%	5%	1,221	2%	95%	3%	2,209	3%	94%	2%	648	21%	69%	10%
\$200,000 - \$300,000	2,807	11%	86%	4%	2,223	3%	95%	2%	3,862	4%	95%	2%	1,168	23%	70%	7%
\$300,000 - \$400,000	946	29%	67%	4%	791	28%	69%	3%	1,353	24%	72%	4%	384	46%	50%	4%
\$400,000 - \$500,000	463	24%	71%	5%	358	27%	69%	4%	641	20%	76%	4%	180	0%	0%	0%
Over \$500,000	967	14%	84%	1%	791	12%	86%	2%	1,359	10%	89%	1%	399	24%	73%	3%
Total	310,828	28%	30%	42%	126,351	19%	52%	29%	353,235	24%	40%	36%	83,944	32%	19%	48%

SB 282 - Impacts on Taxpayers by Income Level

Total Household Income	Taxpayers with Capital Losses				Taxpayers with No Capital Gains				Taxpayers with Capital Gains				Taxpayers Taking the Standard Deduction				Taxpayers with Itemized Deductions			
	Number of Returns	% with Tax Increase > 5% or \$50	% with Tax Decrease > 5% or \$50	% with Change < 5% or \$50	Number of Returns	% with Tax Increase > 5% or \$50	% with Tax Decrease > 5% or \$50	% with Change < 5% or \$50	Number of Returns	% with Tax Increase > 5% or \$50	% with Tax Decrease > 5% or \$50	% with Change < 5% or \$50	Number of Returns	% with Tax Increase > 5% or \$50	% with Tax Decrease > 5% or \$50	% with Change < 5% or \$50	Number of Returns	% with Tax Increase > 5% or \$50	% with Tax Decrease > 5% or \$50	% with Change < 5% or \$50
Less Than \$0	2,231	0%	0%	100%	2,844	0%	0%	100%	907	0%	0%	100%	2,800	0%	0%	100%	3,182	0%	0%	100%
\$0,000 - \$2,000	1,065	0%	0%	100%	12,098	0%	0%	100%	603	0%	0%	100%	11,871	0%	0%	100%	1,895	0%	0%	100%
\$2,000 - \$4,000	955	0%	0%	100%	13,411	0%	0%	100%	713	0%	0%	100%	13,366	0%	0%	100%	1,713	0%	0%	100%
\$4,000 - \$6,000	937	1%	1%	98%	14,061	0%	8%	92%	752	0%	0%	100%	13,760	0%	8%	92%	1,990	0%	0%	100%
\$6,000 - \$8,000	963	0%	10%	90%	14,286	0%	30%	70%	785	0%	2%	98%	13,484	0%	33%	67%	2,550	0%	0%	99%
\$8,000 - \$10,000	893	0%	18%	81%	13,815	0%	52%	48%	774	1%	21%	78%	12,520	0%	59%	41%	2,962	0%	5%	94%
\$10,000 - \$12,000	869	1%	18%	81%	13,726	1%	50%	49%	791	1%	18%	82%	11,905	1%	59%	40%	3,481	1%	5%	94%
\$12,000 - \$14,000	820	3%	13%	84%	13,386	4%	35%	61%	865	2%	8%	90%	11,244	4%	40%	56%	3,827	4%	7%	89%
\$14,000 - \$16,000	860	3%	16%	81%	12,872	8%	34%	58%	902	3%	9%	87%	10,640	7%	39%	54%	3,994	8%	11%	81%
\$16,000 - \$18,000	753	9%	13%	78%	12,496	10%	38%	52%	791	7%	11%	82%	10,059	8%	43%	48%	3,981	13%	13%	74%
\$18,000 - \$20,000	743	16%	14%	70%	12,168	15%	37%	48%	822	14%	9%	77%	9,486	13%	44%	44%	4,247	21%	12%	67%
\$20,000 - \$25,000	1,642	27%	15%	58%	27,801	21%	37%	42%	2,004	24%	14%	63%	20,899	15%	44%	41%	10,548	35%	15%	50%
\$25,000 - \$30,000	1,560	41%	17%	42%	23,354	27%	36%	36%	1,919	34%	17%	50%	15,380	14%	48%	38%	11,453	47%	16%	38%
\$30,000 - \$35,000	1,496	47%	24%	29%	19,383	33%	46%	21%	1,931	41%	28%	32%	10,402	16%	70%	14%	12,408	50%	21%	29%
\$35,000 - \$40,000	1,402	52%	27%	21%	16,563	39%	45%	16%	1,767	44%	31%	25%	6,885	21%	69%	11%	12,847	52%	27%	21%
\$40,000 - \$45,000	1,324	57%	24%	18%	14,638	42%	44%	14%	1,761	47%	31%	22%	5,209	26%	64%	10%	12,514	52%	31%	18%
\$45,000 - \$50,000	1,372	57%	25%	17%	12,799	47%	40%	12%	1,736	52%	29%	19%	4,020	33%	59%	8%	11,887	54%	30%	15%
\$50,000 - \$55,000	1,316	55%	28%	17%	11,590	46%	39%	14%	1,738	55%	30%	15%	3,048	36%	57%	7%	11,596	52%	31%	17%
\$55,000 - \$60,000	1,234	58%	27%	15%	10,524	47%	37%	17%	1,689	54%	27%	19%	2,404	39%	52%	9%	11,043	51%	30%	19%
\$60,000 - \$65,000	1,232	57%	25%	18%	9,408	49%	36%	15%	1,694	57%	27%	16%	1,826	38%	51%	12%	10,508	54%	30%	16%
\$65,000 - \$70,000	1,146	63%	24%	13%	8,783	51%	36%	13%	1,611	61%	25%	14%	1,521	35%	52%	12%	10,019	56%	30%	14%
\$70,000 - \$75,000	1,061	64%	24%	13%	7,736	51%	37%	12%	1,598	64%	24%	12%	1,051	29%	52%	19%	9,344	57%	31%	12%
\$75,000 - \$80,000	1,043	62%	27%	12%	6,900	49%	37%	14%	1,526	63%	24%	13%	790	20%	56%	24%	8,679	55%	32%	13%
\$80,000 - \$90,000	1,905	59%	27%	13%	11,738	46%	39%	15%	2,724	60%	26%	14%	1,090	18%	58%	25%	15,277	52%	34%	14%
\$90,000 - \$100,000	1,512	53%	34%	13%	9,079	38%	46%	16%	2,341	55%	32%	14%	629	11%	63%	26%	12,303	45%	40%	15%
\$100,000 - \$110,000	1,278	47%	38%	15%	6,582	28%	52%	20%	1,880	51%	34%	15%	388	9%	68%	23%	9,352	36%	45%	18%
\$110,000 - \$120,000	1,052	37%	50%	14%	4,660	21%	59%	20%	1,582	43%	40%	18%	221	10%	72%	18%	7,073	29%	53%	18%
\$120,000 - \$130,000	847	28%	57%	15%	3,349	16%	71%	14%	1,286	35%	50%	15%	152	10%	64%	26%	5,330	23%	63%	14%
\$130,000 - \$140,000	643	19%	71%	10%	2,333	11%	82%	7%	935	32%	56%	11%	100	3%	87%	10%	3,811	18%	74%	8%
\$140,000 - \$150,000	524	15%	76%	9%	1,650	8%	87%	5%	831	24%	66%	10%	87	3%	83%	14%	2,918	14%	79%	7%
\$150,000 - \$175,000	993	11%	83%	6%	2,522	5%	90%	4%	1,492	19%	74%	8%	123	3%	83%	14%	4,884	10%	84%	5%
\$175,000 - \$200,000	618	7%	90%	3%	1,302	2%	95%	2%	937	12%	82%	6%	63	2%	87%	12%	2,794	6%	90%	4%
\$200,000 - \$300,000	1,249	6%	92%	2%	1,894	4%	94%	2%	1,887	12%	84%	4%	80	1%	91%	7%	4,950	7%	90%	3%
\$300,000 - \$400,000	466	24%	72%	4%	526	25%	71%	4%	745	34%	62%	4%	28	5%	73%	23%	1,709	29%	68%	3%
\$400,000 - \$500,000	242	23%	74%	3%	199	15%	81%	4%	380	33%	60%	6%	18	25%	165%	10%	816	25%	70%	5%
Over \$500,000	588	10%	88%	2%	286	8%	90%	2%	884	17%	81%	2%	* combined to protect taxpayer privacy				1,745	13%	85%	2%
Total	38,834	32%	30%	39%	350,762	23%	38%	39%	47,583	36%	32%	32%	197,549	9%	40%	51%	239,630	39%	33%	28%

Tax as Percent of Income - Under and Over 65 Current Law

Tax/Income

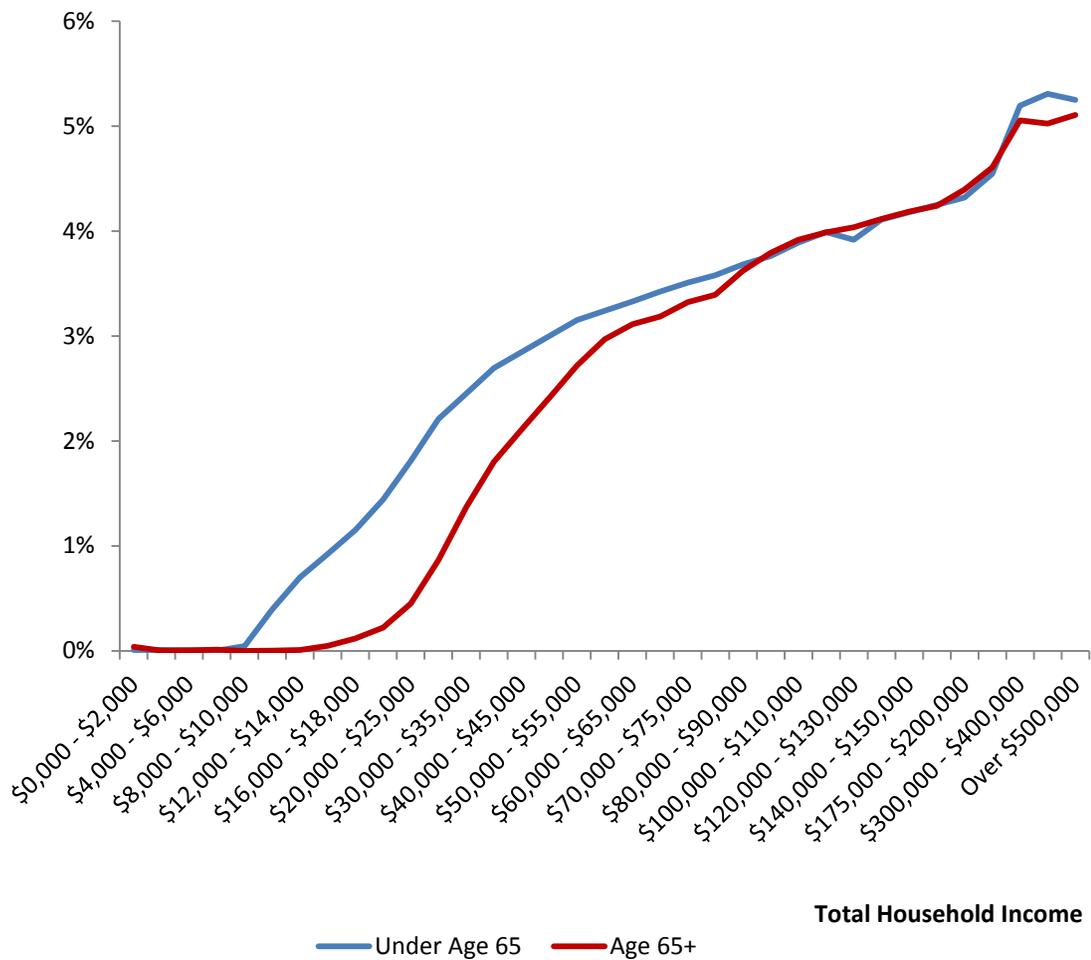


Total Household Income

— Under Age 65 — Age 65+

Tax as Percent of Income - Under and Over 65 SB282

Tax/Income



Total Household Income

— Under Age 65 — Age 65+

Impacts of SB 282.02 by Decile of Total Household Income

Decile	Income Range	Net Change in Tax Liability			% Change in After Tax Income		
		\$ million	%	% Losers	% Winners	% Even	
0	Less than \$0	\$0.123	240%	0.0%	0.2%	98.9%	
1	\$0 - \$5,815	-\$0.373	-97%	0.0%	2.0%	97.9%	0.27%
2	\$5,816 - \$11,290	-\$1.936	-84%	0.2%	39.3%	60.5%	0.47%
3	\$11,291 - \$17,144	-\$1.794	-28%	5.8%	33.8%	59.4%	0.26%
4	\$17,145 - \$23,642	-\$0.804	-6%	17.1%	34.0%	47.3%	0.08%
5	\$23,643 - \$31,729	-\$0.343	-1%	27.4%	34.4%	34.5%	0.03%
6	\$31,730 - \$42,456	\$0.425	1%	36.7%	39.7%	17.2%	-0.02%
7	\$42,457 - \$56,355	\$2.376	3%	43.4%	34.8%	13.1%	-0.10%
8	\$56,356 - \$74,586	\$4.810	5%	44.5%	28.8%	12.5%	-0.17%
9	\$74,587 - \$103,203	\$3.427	2%	36.8%	28.7%	11.4%	-0.08%
10	\$103,204 and Over	-\$21.837	-5%	13.0%	50.3%	6.9%	0.22%