



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 HB 581.02

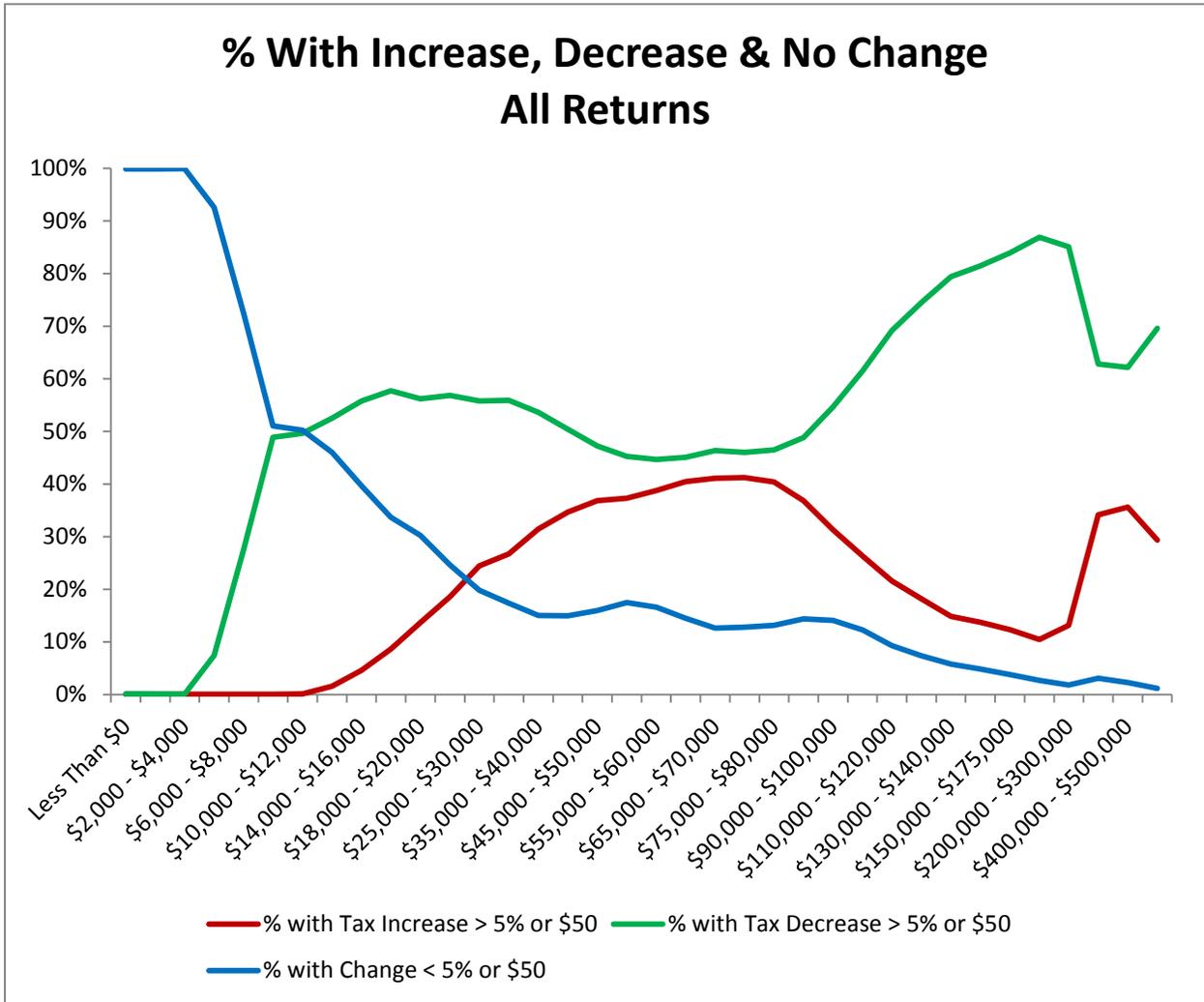
The following graphs show impacts of HB581 as passed by House Tax on groups of taxpayers. For each group, there are four graphs. The first shows the percent of returns with a tax increase of at least 5% or \$50, the percent with a tax decrease of at least 5% or \$50, and the percent with less than 5% 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.

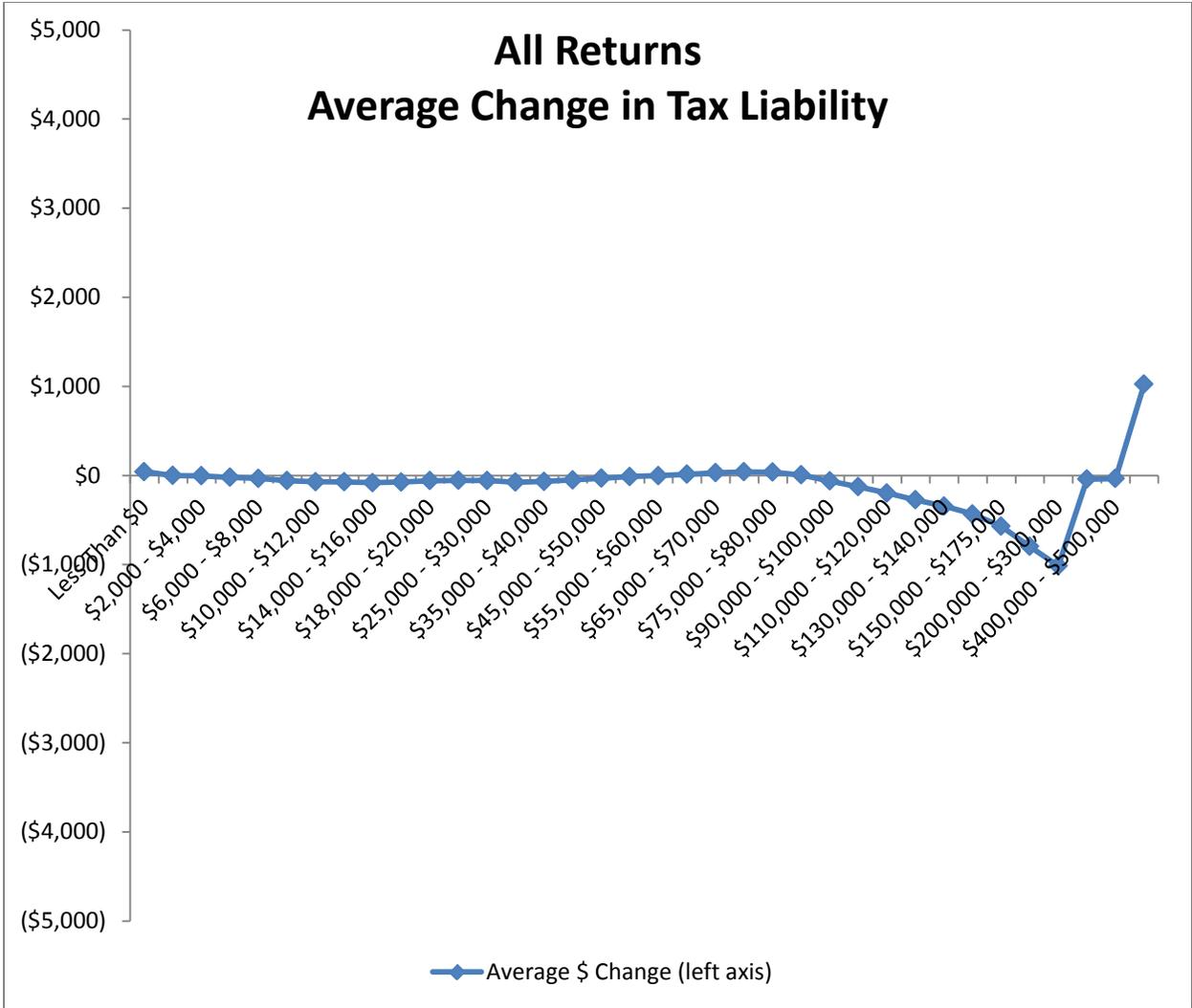
The graphs show returns grouped by

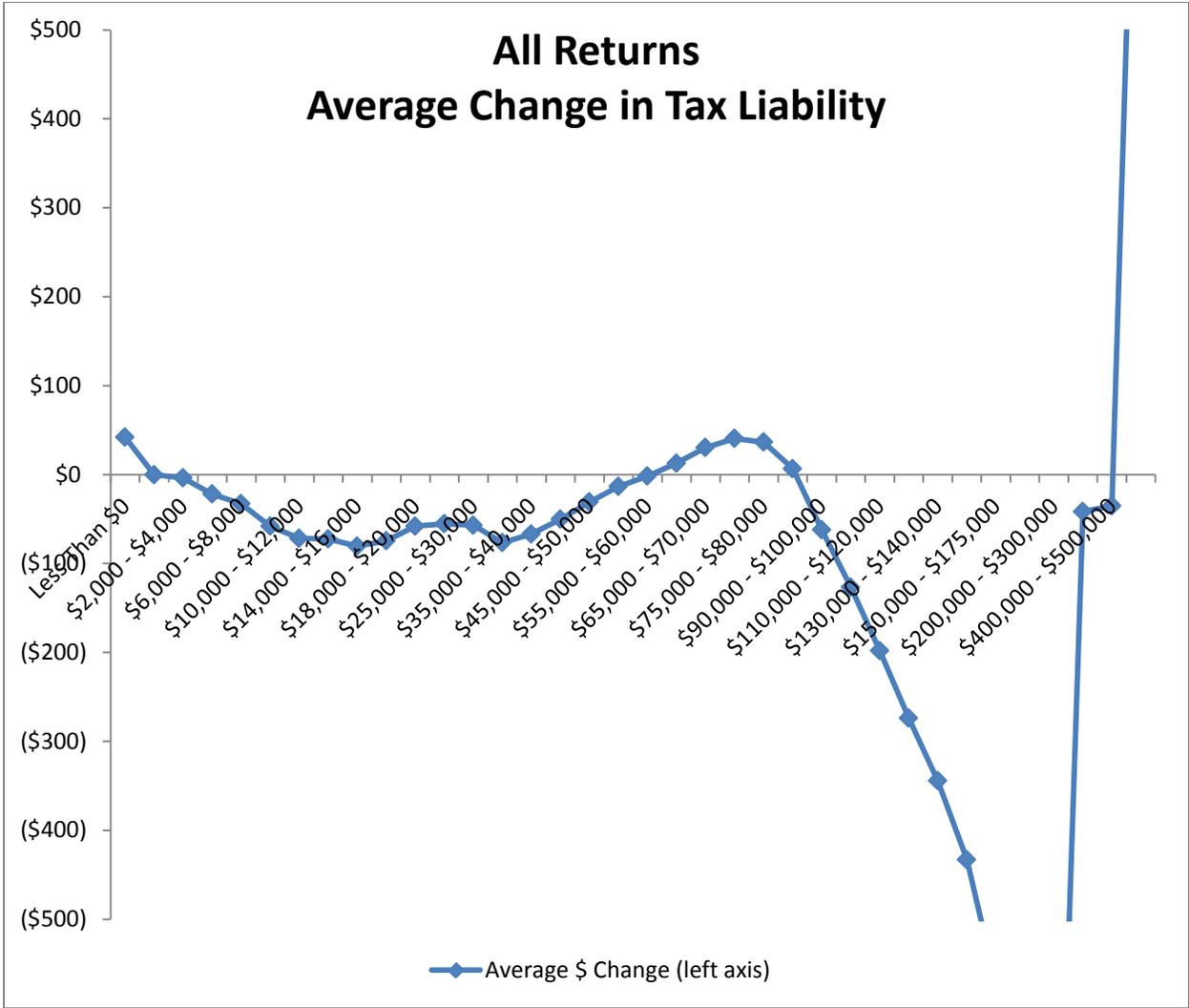
- All Returns (pages 2 – 5)
- Filing status on 2011 return
 - Head of Household (pages 6 - 9),
 - Joint (pages 10 – 13),
 - Married Separate (pages 14 – 17), and
 - Single (pages 18 – 21)
- Whether taxpayers have dependents
 - Dependents (pages 22 – 25), and
 - No Dependents (pages 26 – 29)
- Age
 - 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)

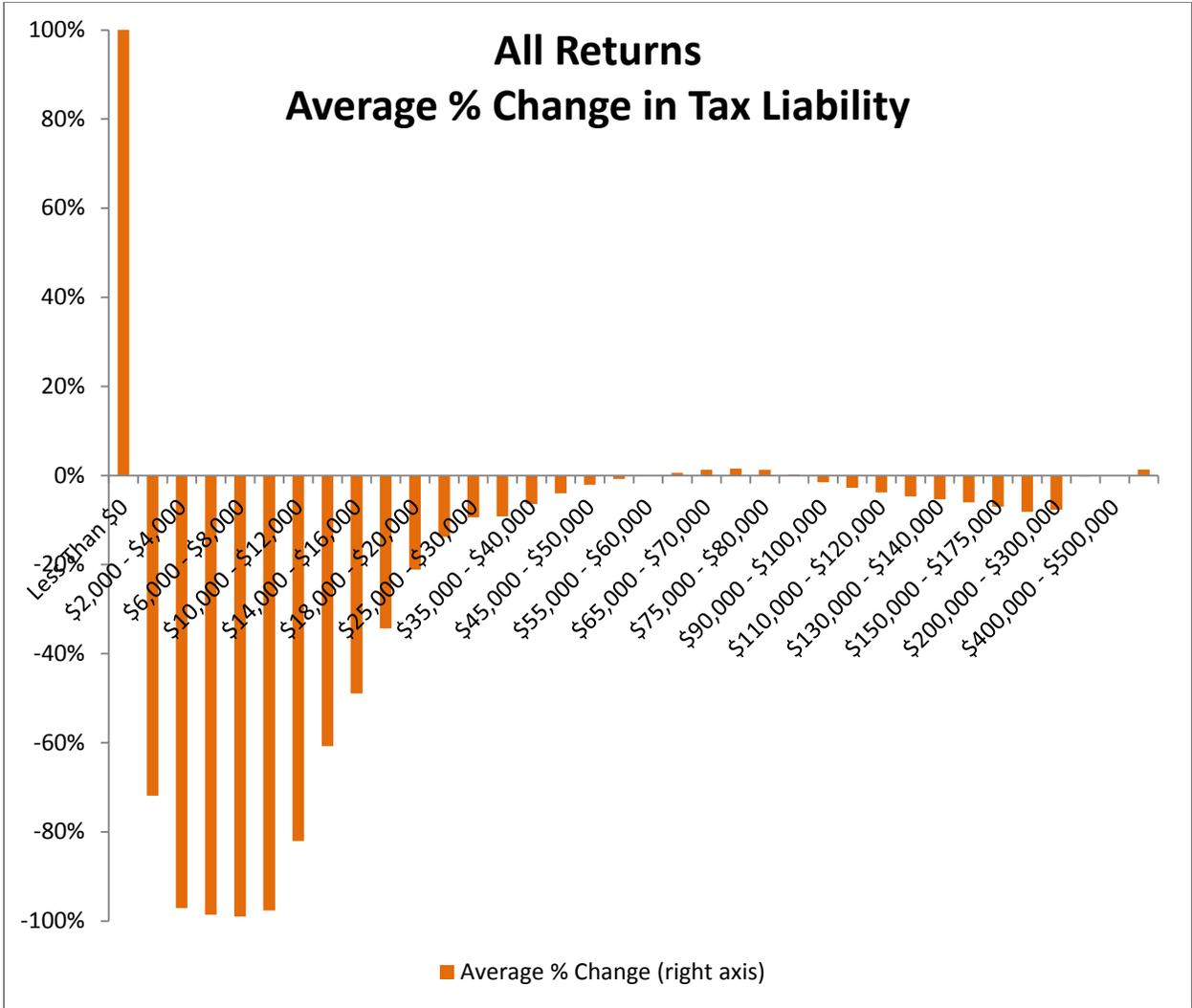
All Returns

% With Increase, Decrease & No Change All Returns



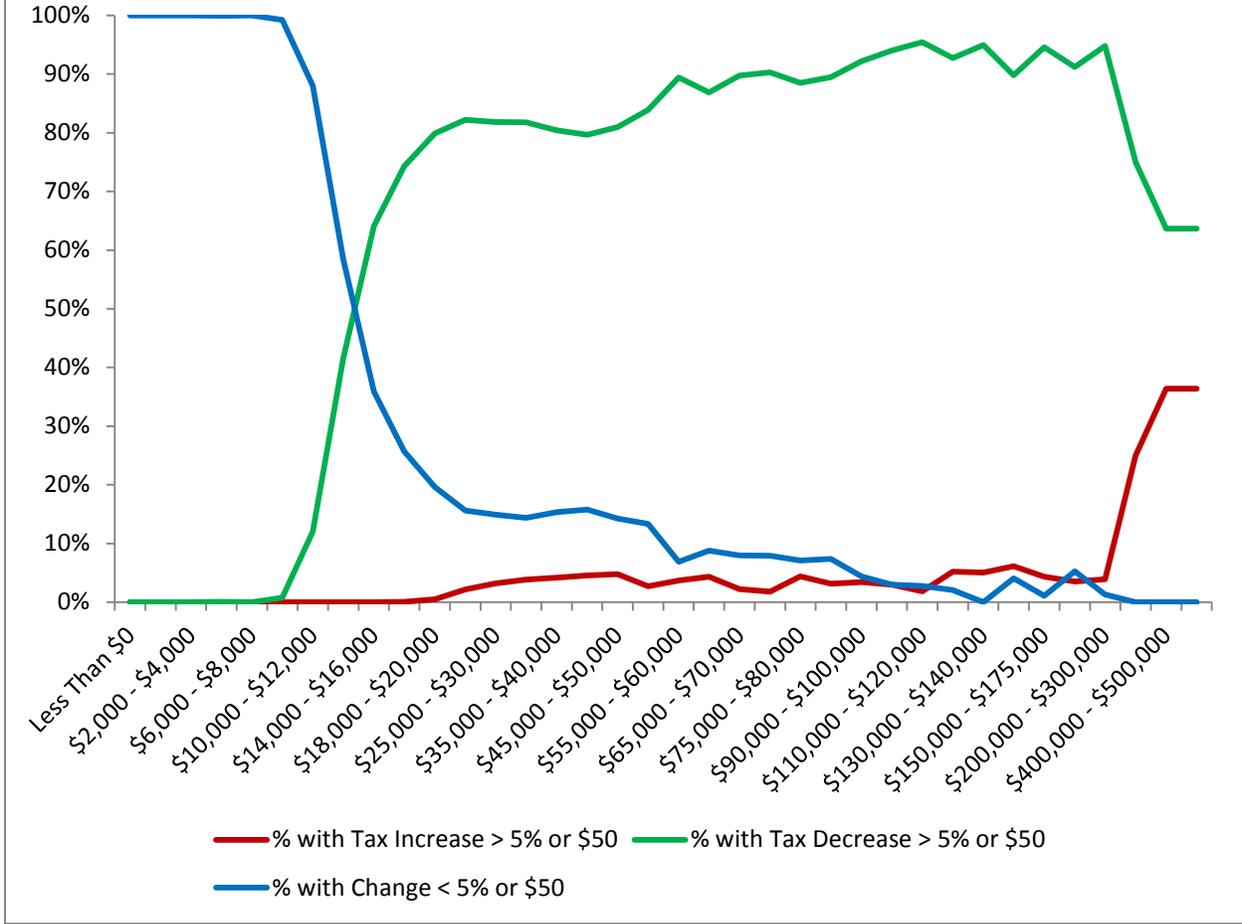


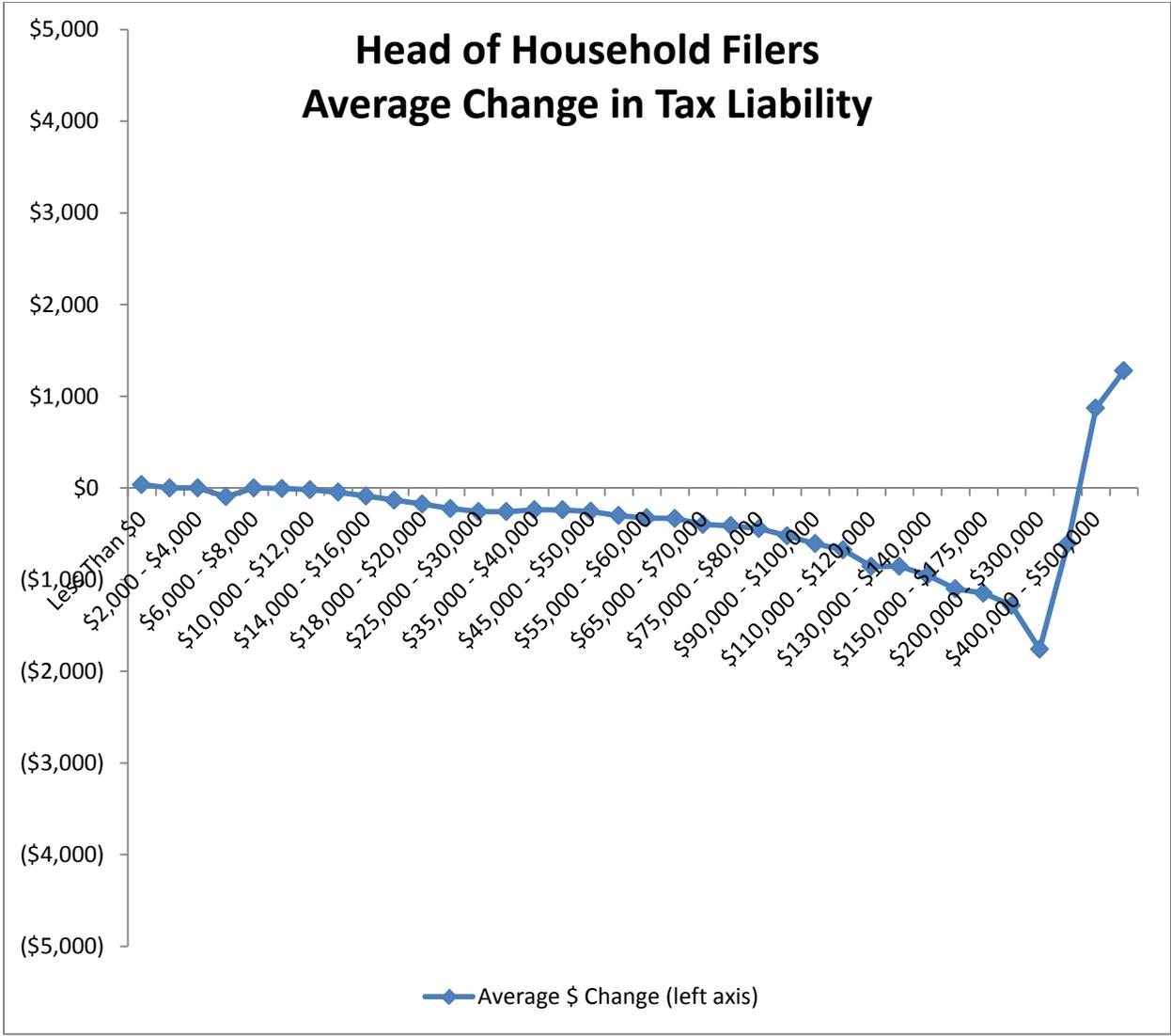


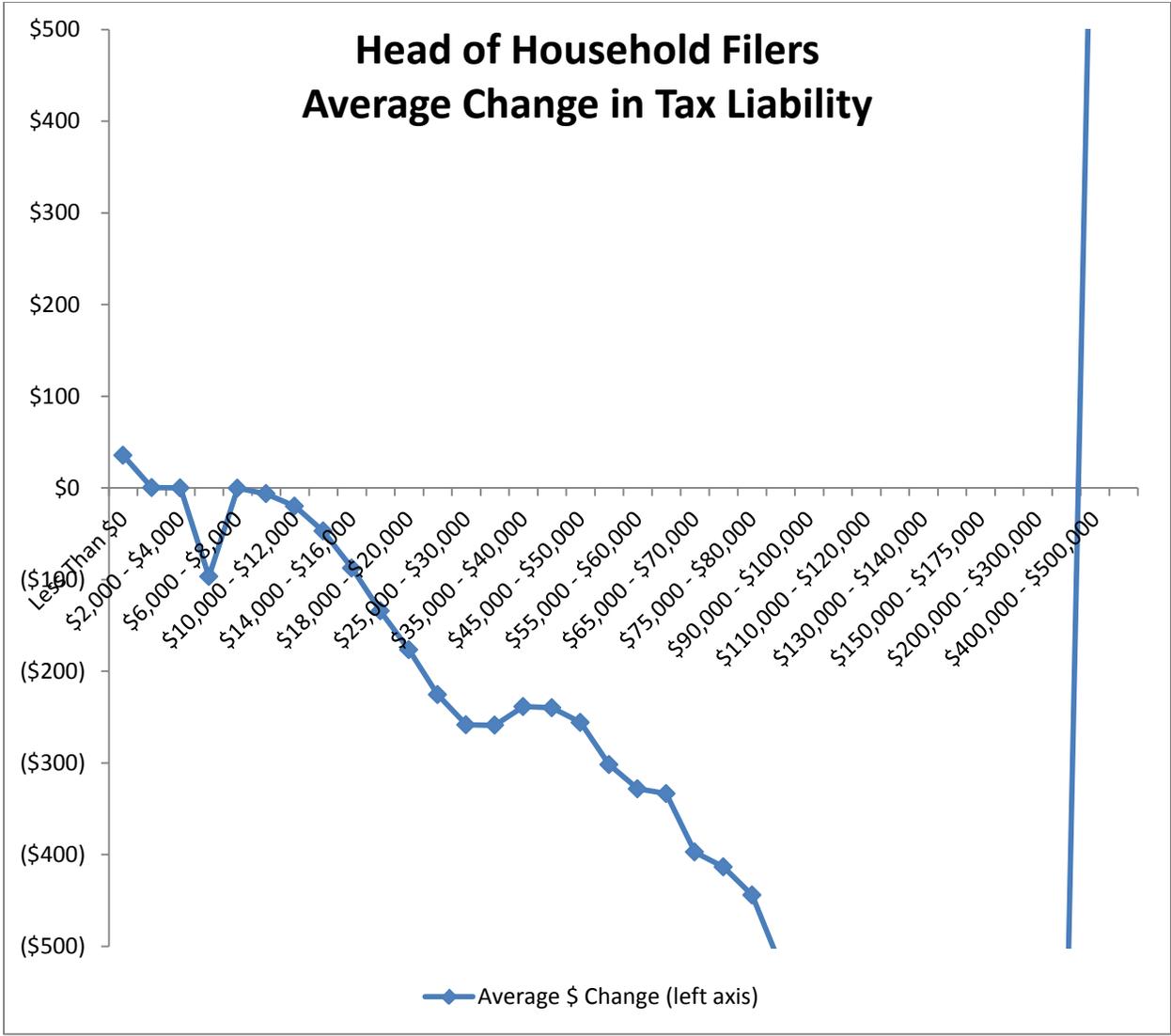


Returns Grouped by Filing Status

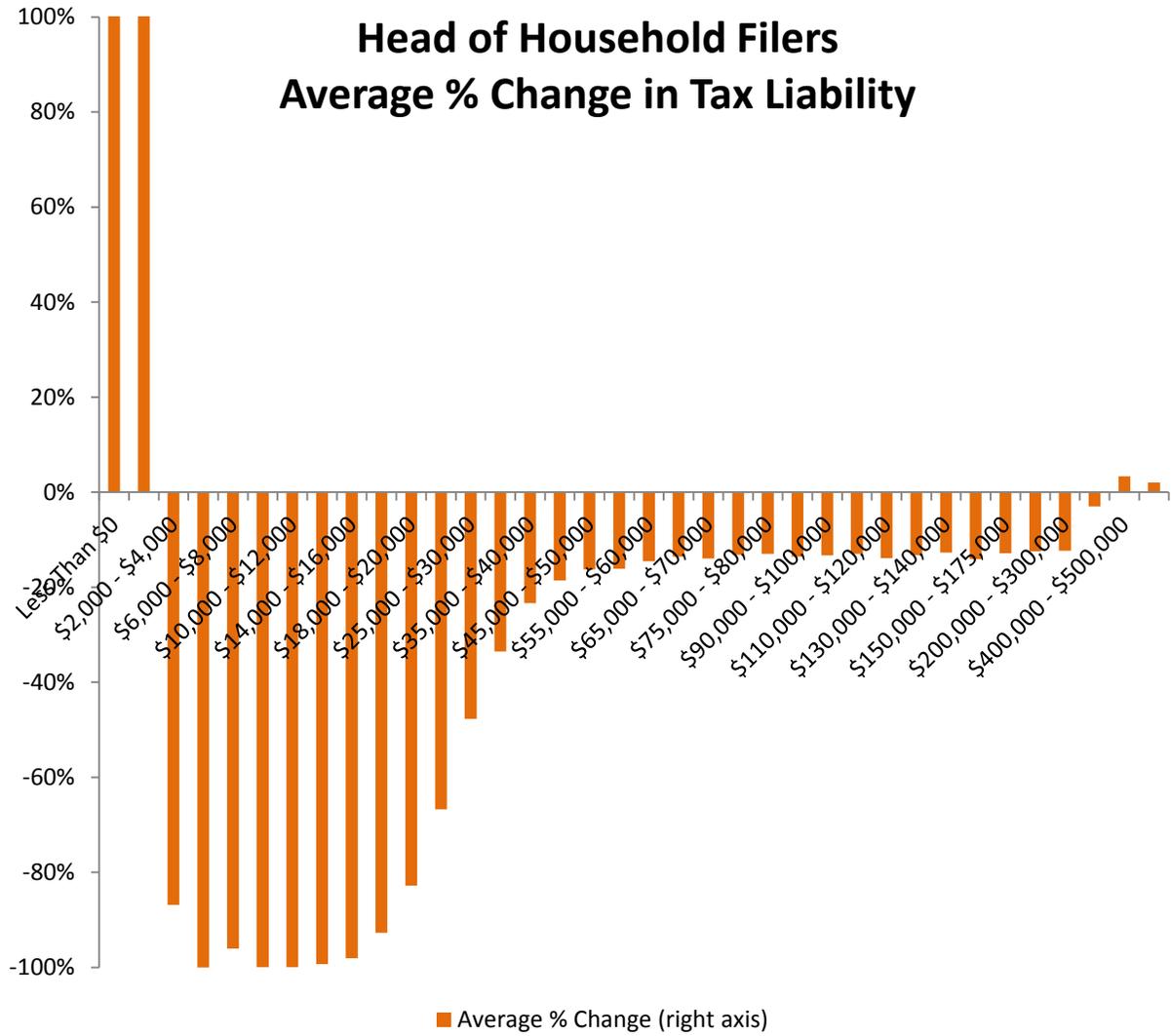
% With Increase, Decrease & No Change Head of Household Filers



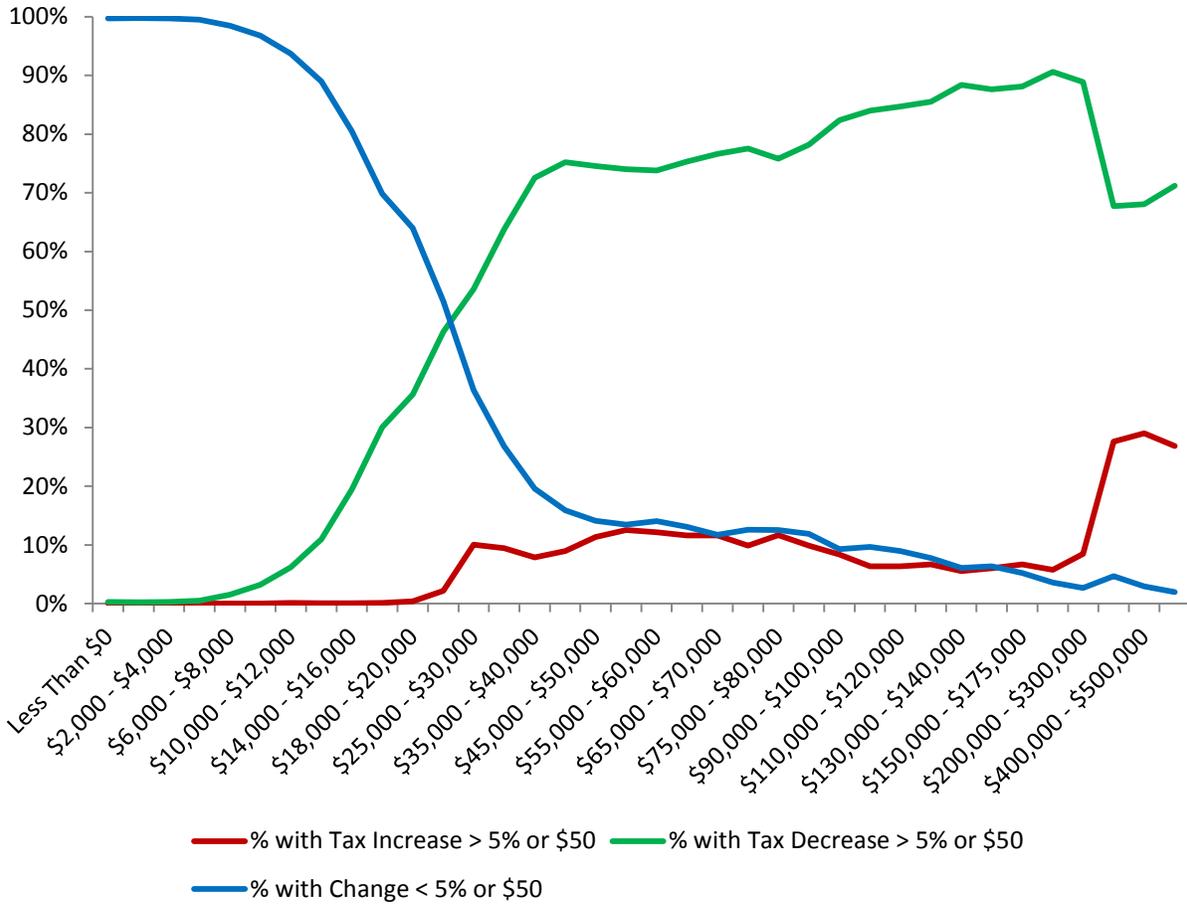


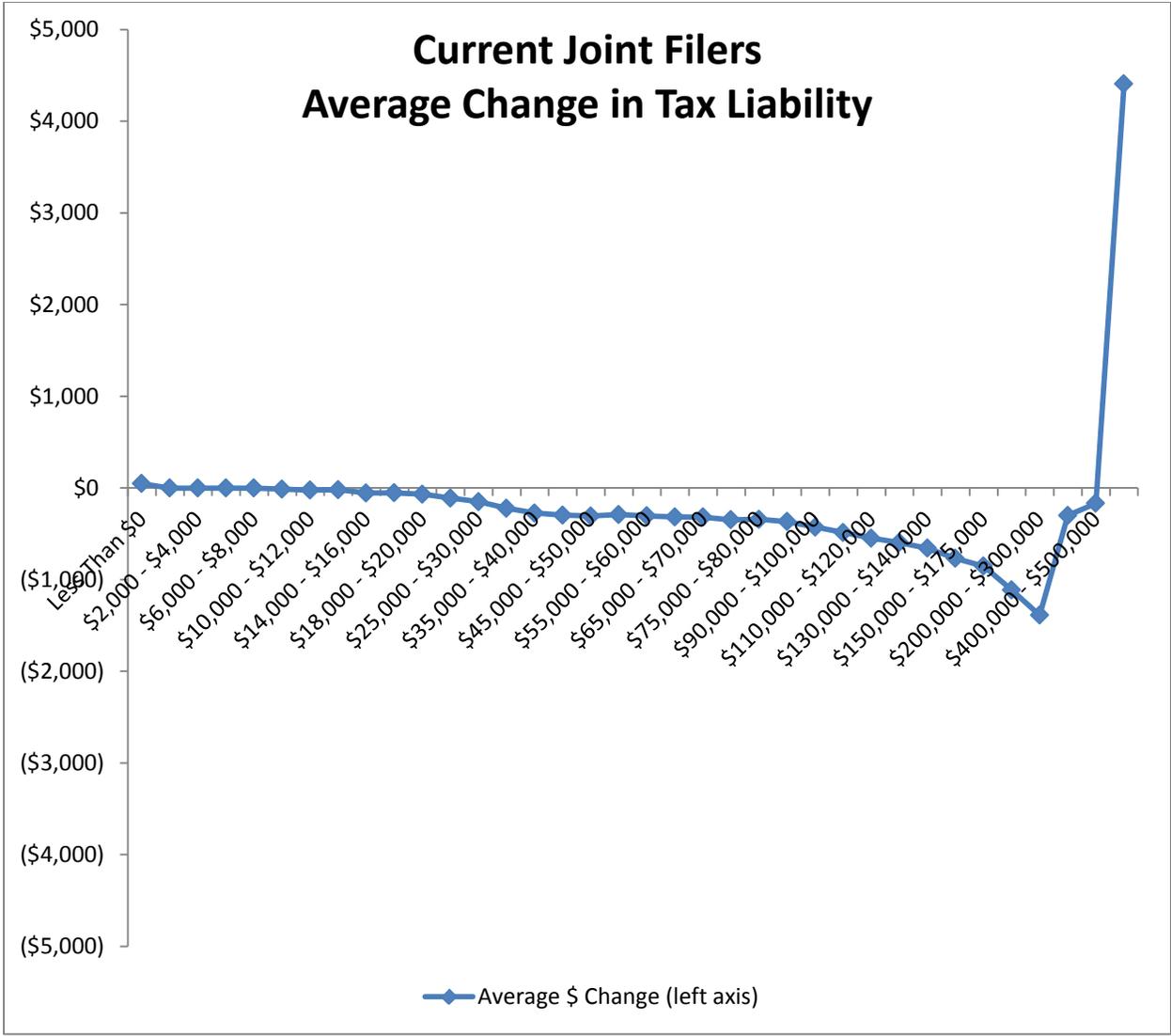


Head of Household Filers Average % Change in Tax Liability

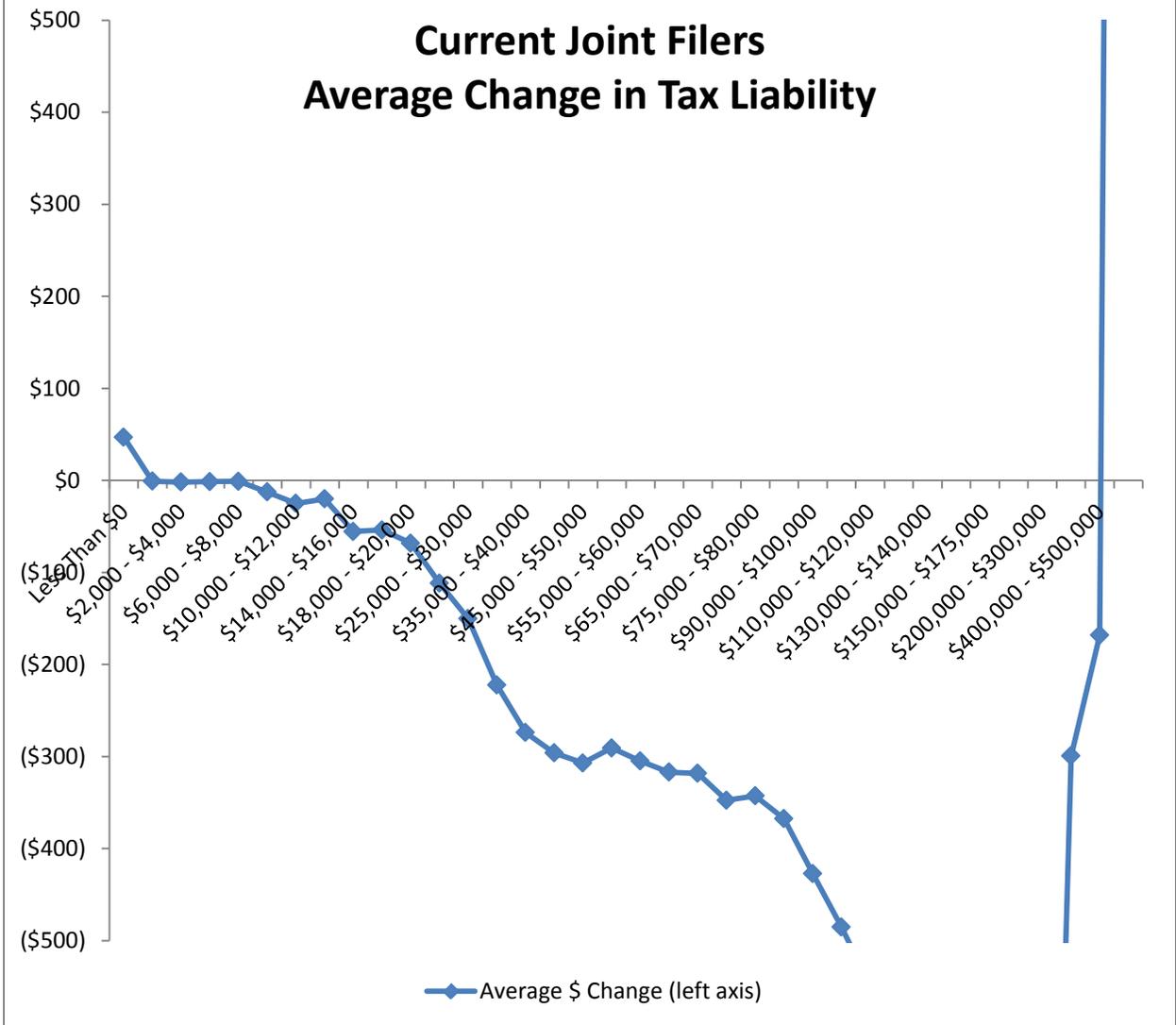


% With Increase, Decrease & No Change Current Joint Filers

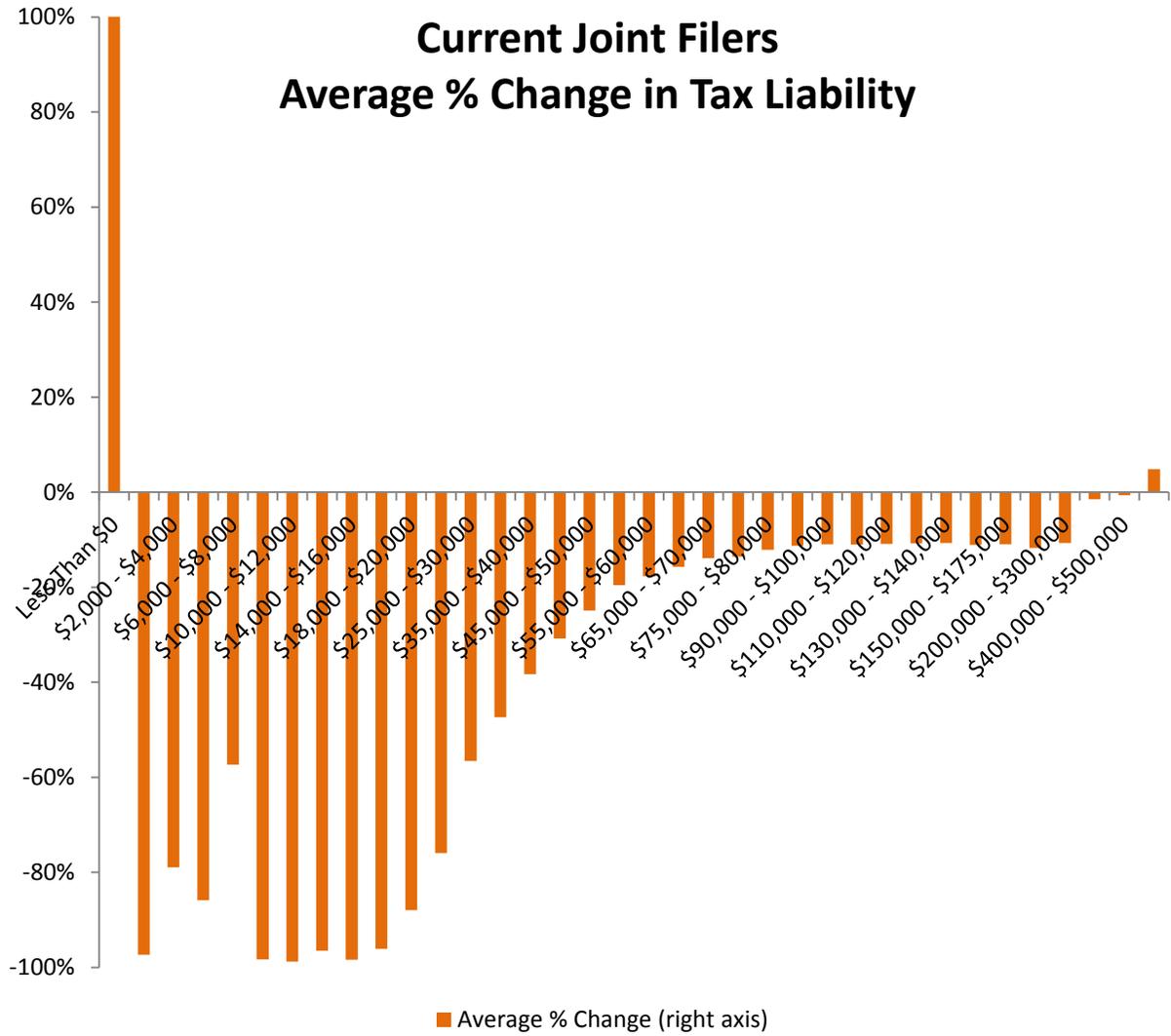




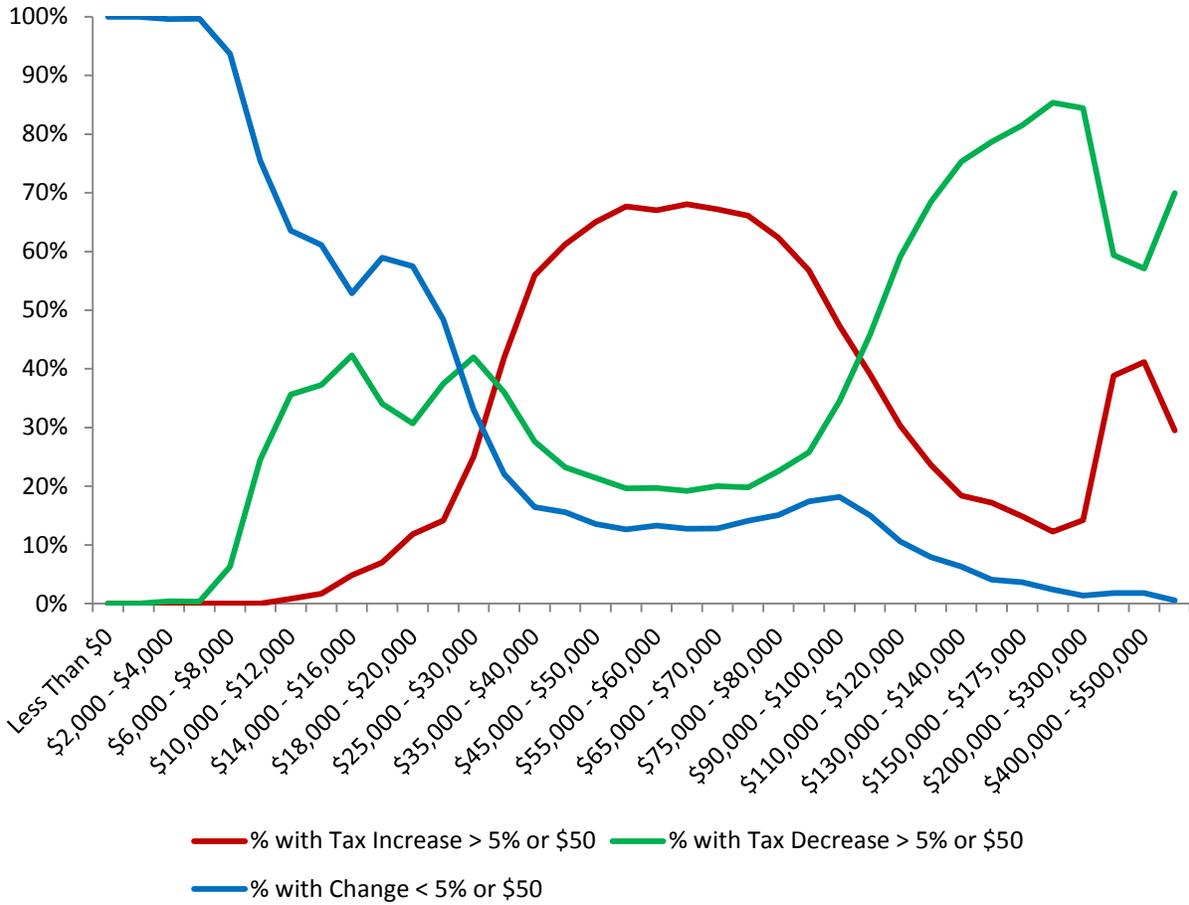
Current Joint Filers Average Change in Tax Liability

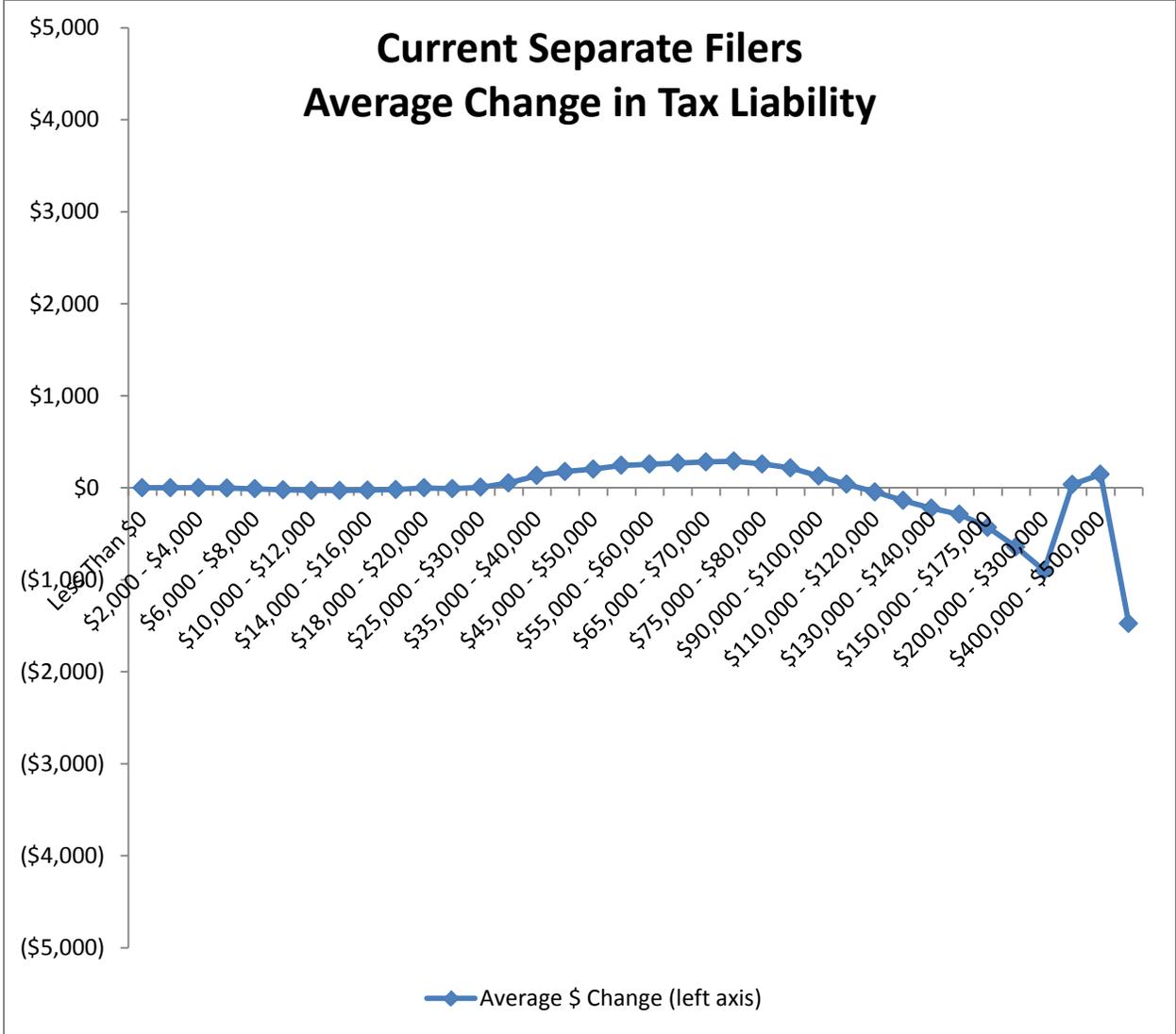


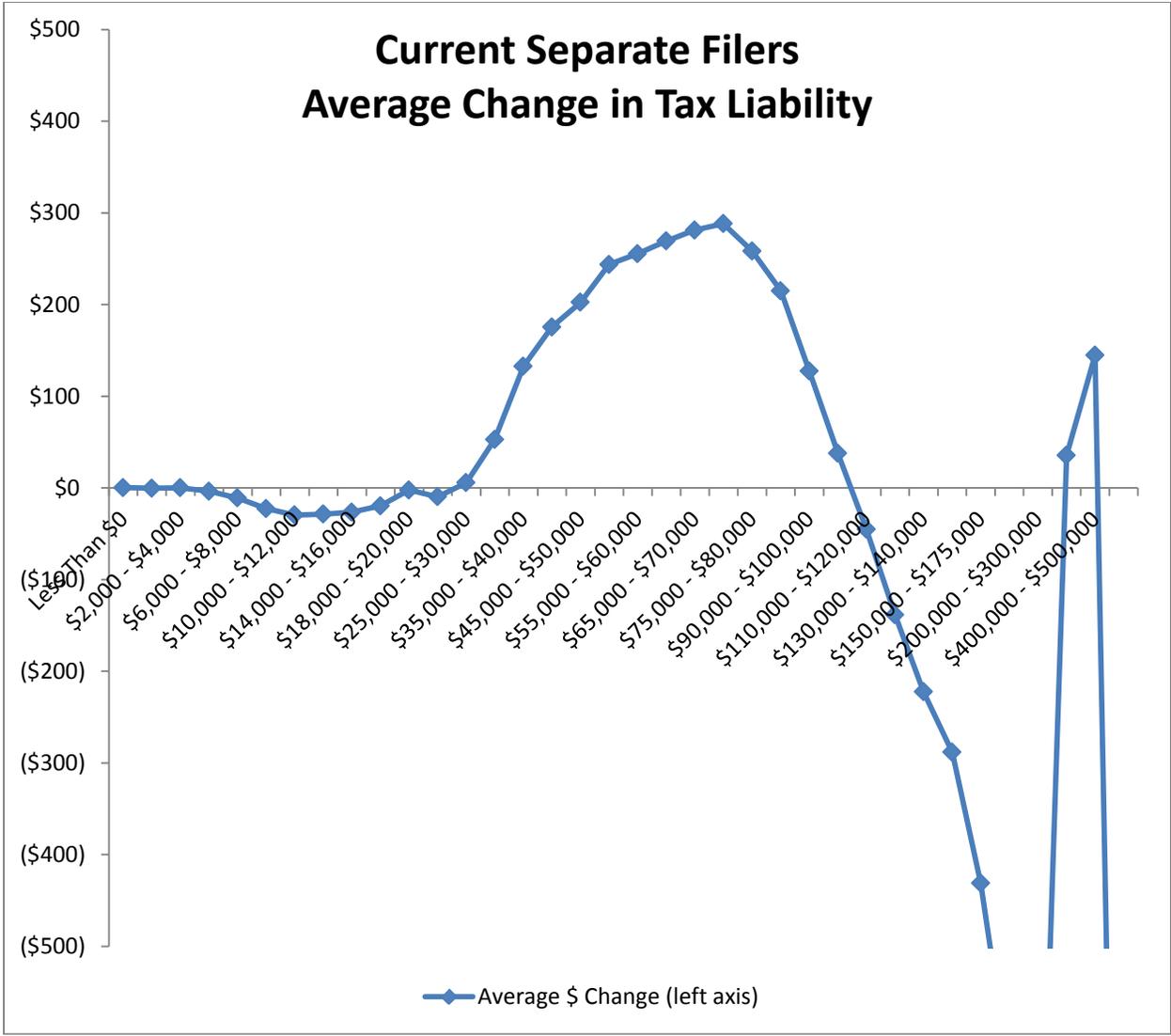
Current Joint Filers Average % Change in Tax Liability

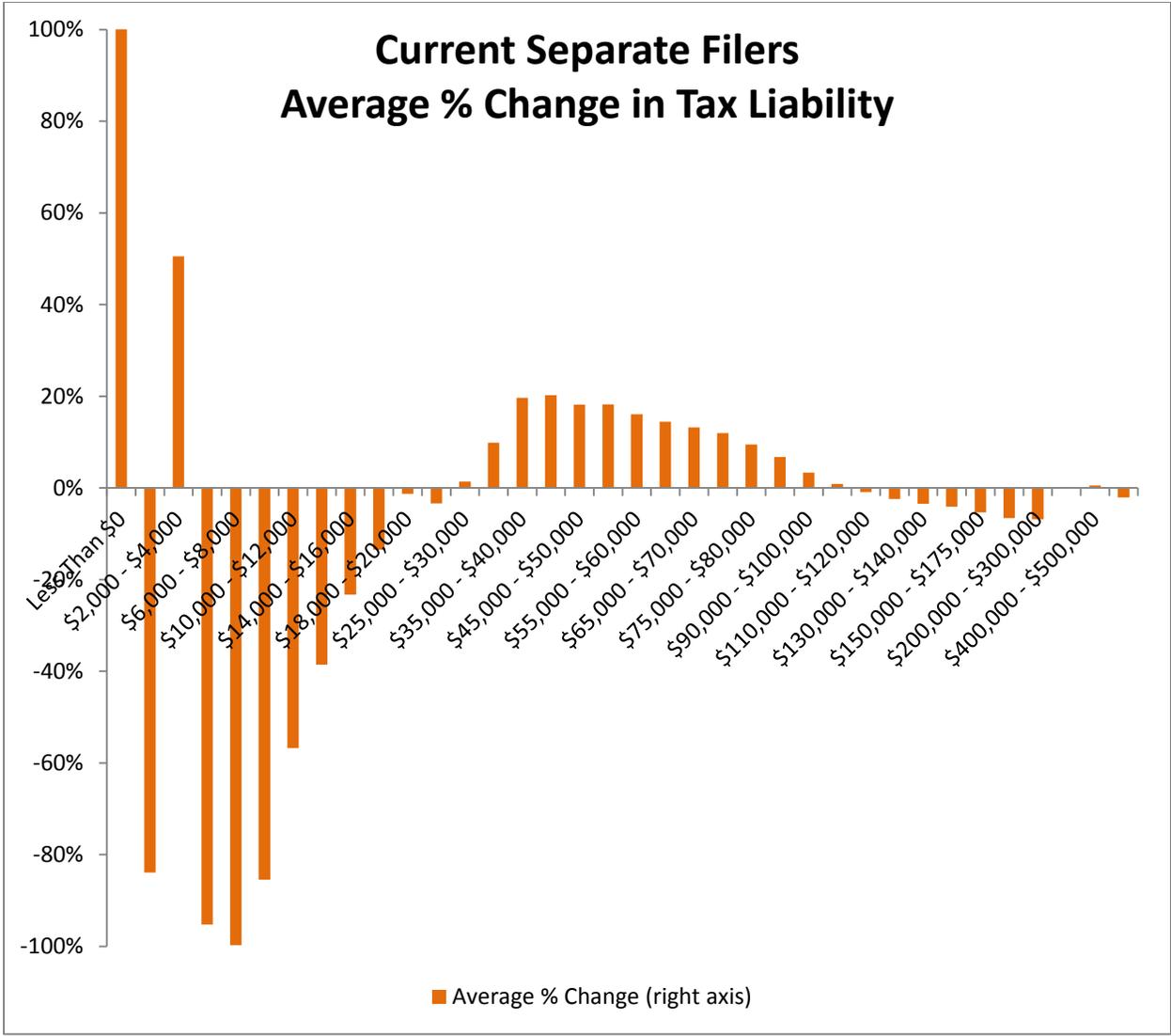


% With Increase, Decrease & No Change Current Separate Filers

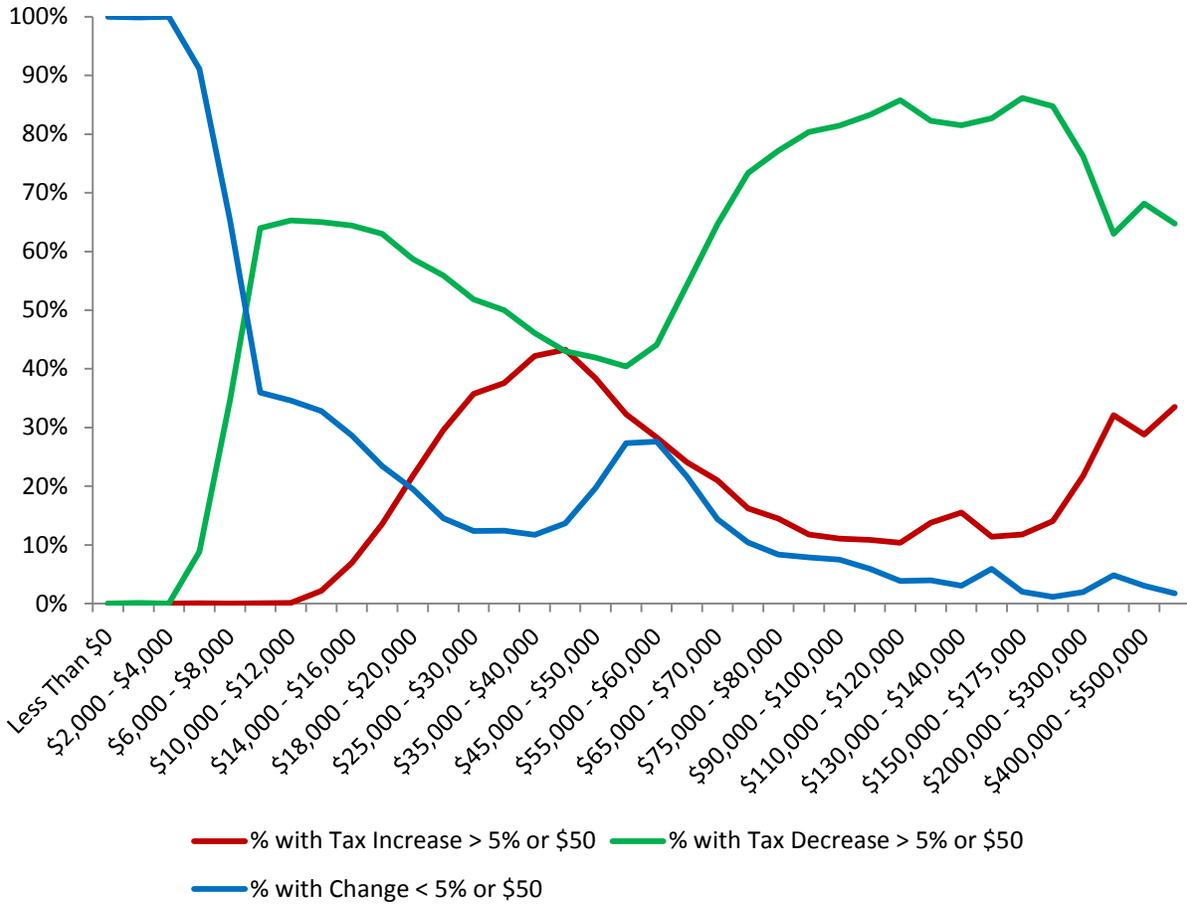


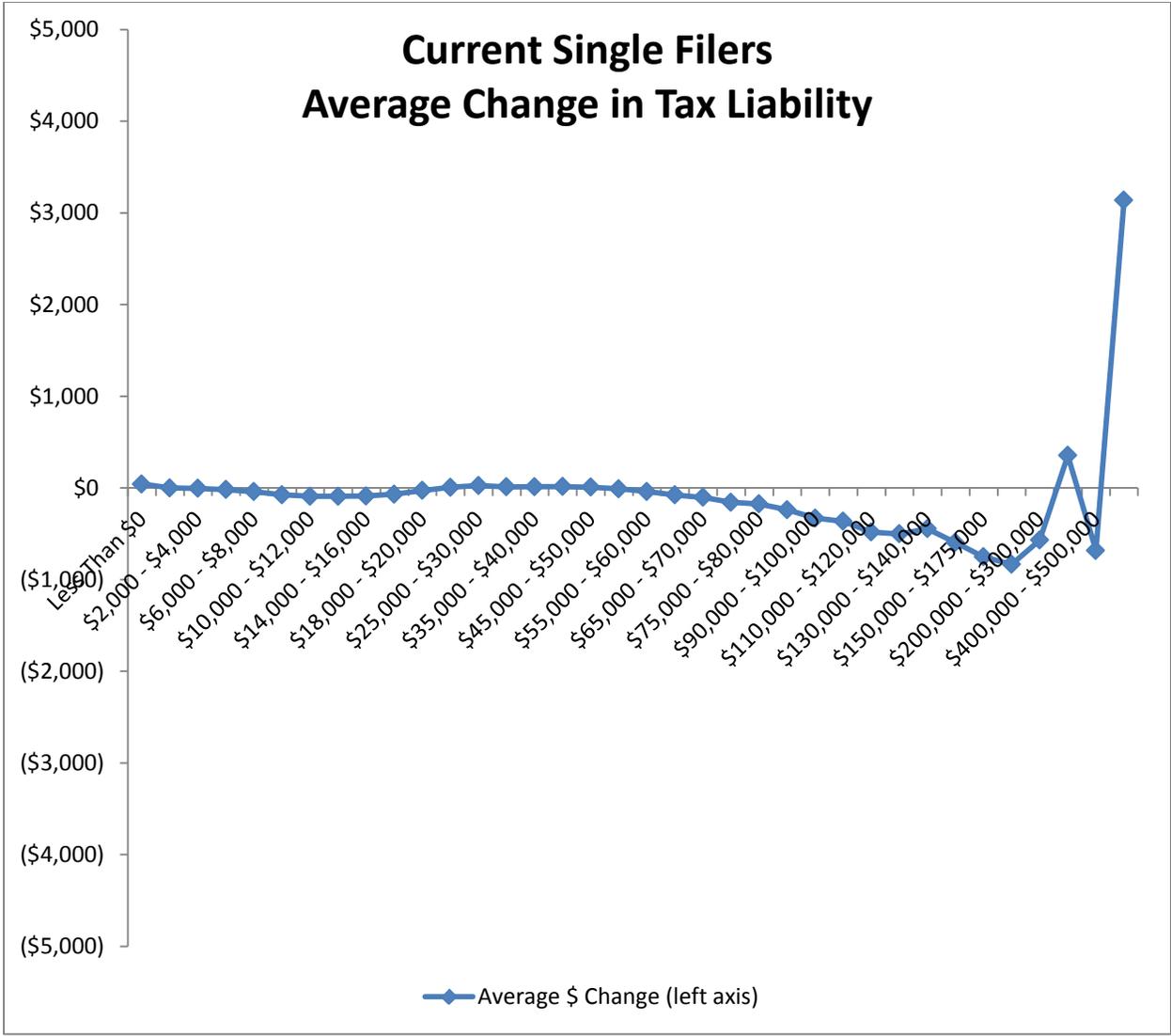




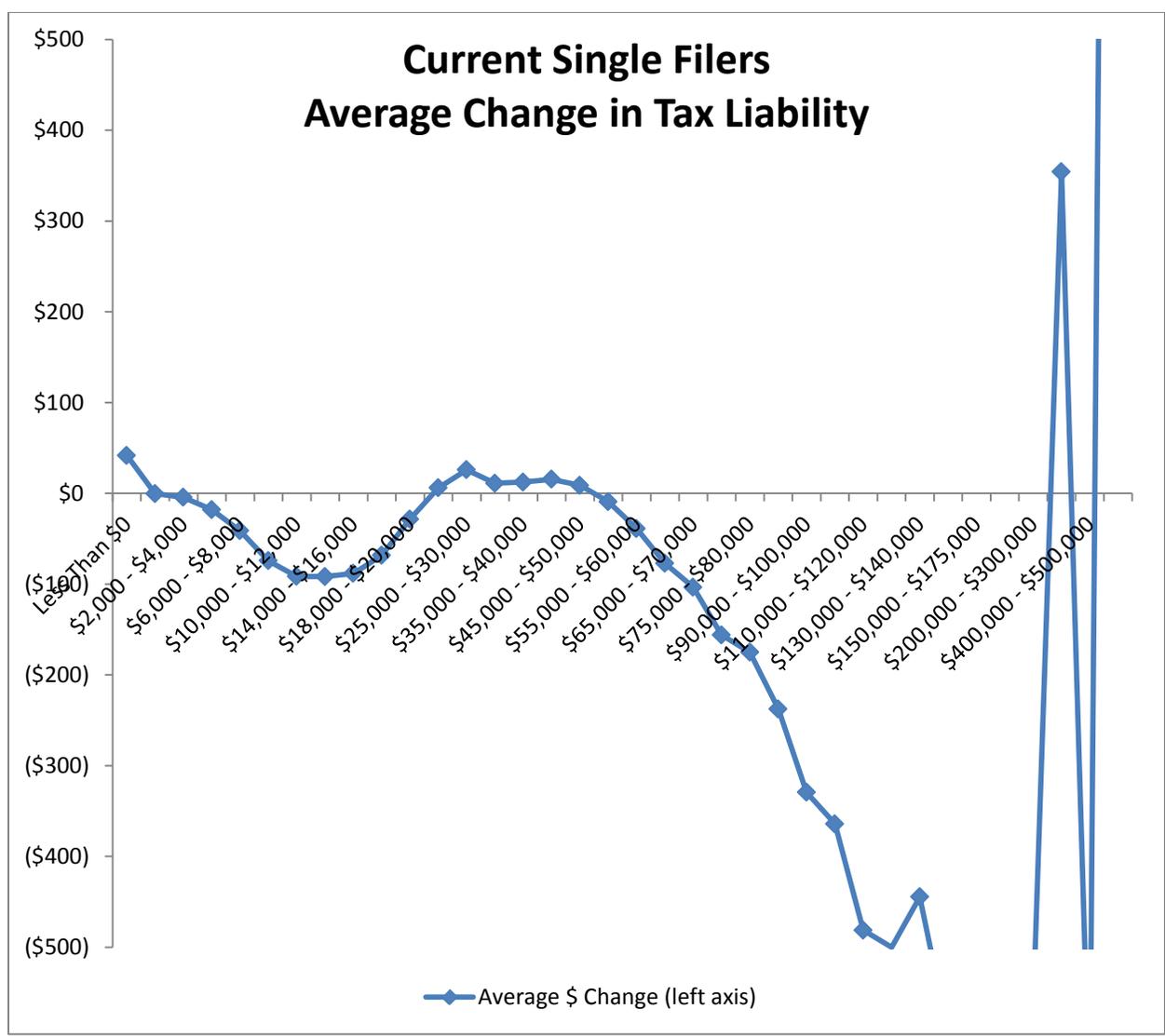


% With Increase, Decrease & No Change Current Single Filers

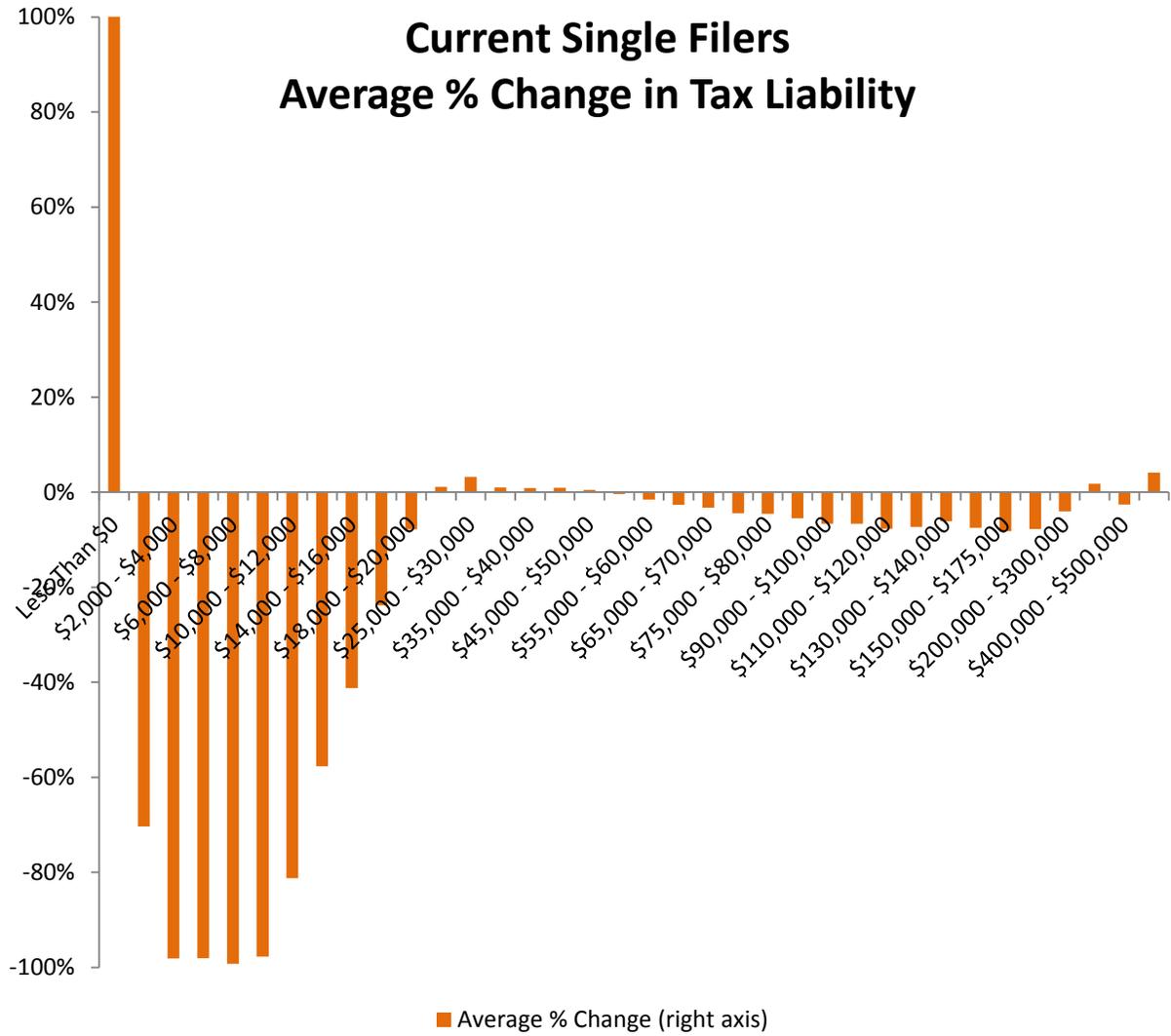




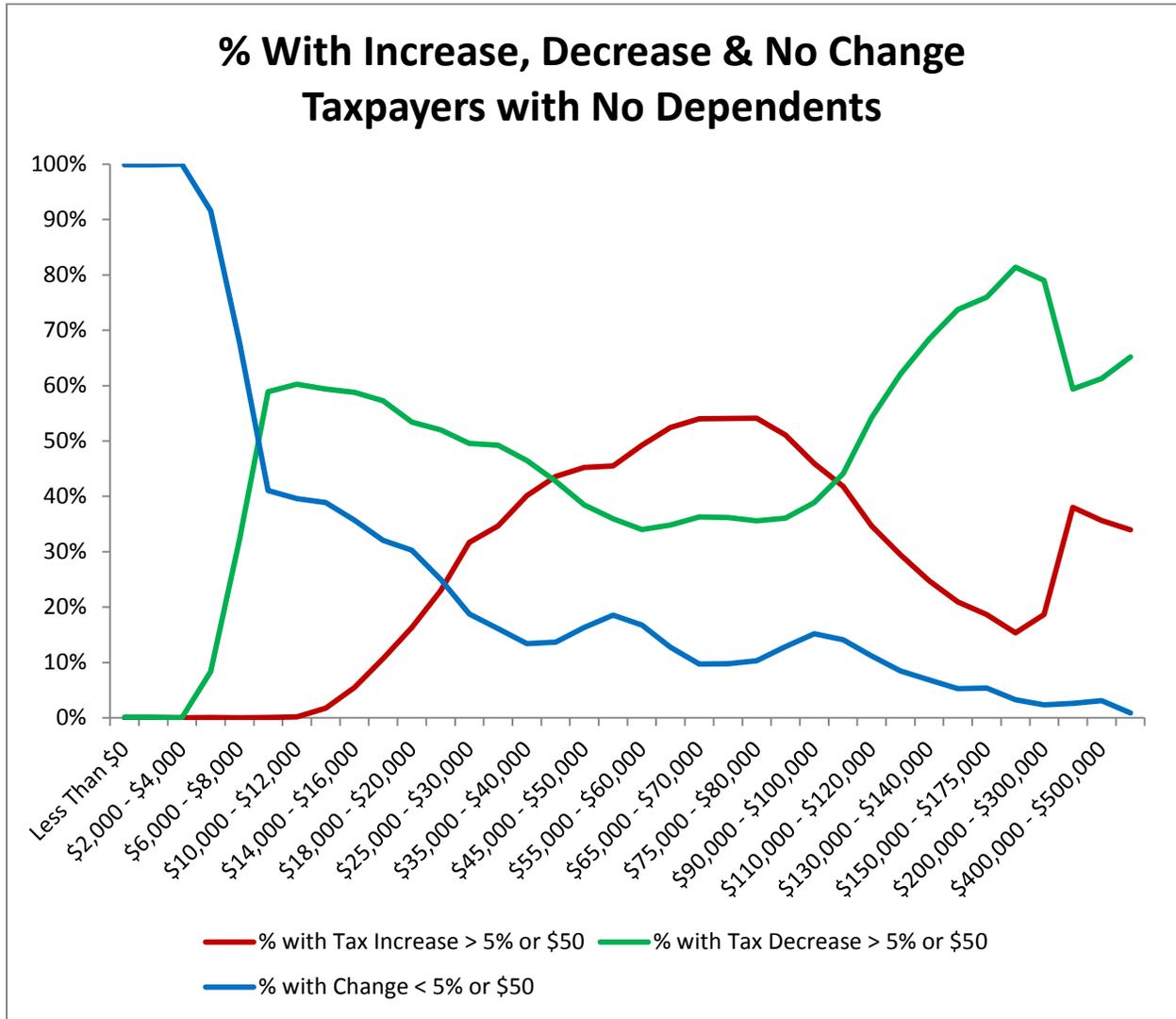
Current Single Filers Average Change in Tax Liability

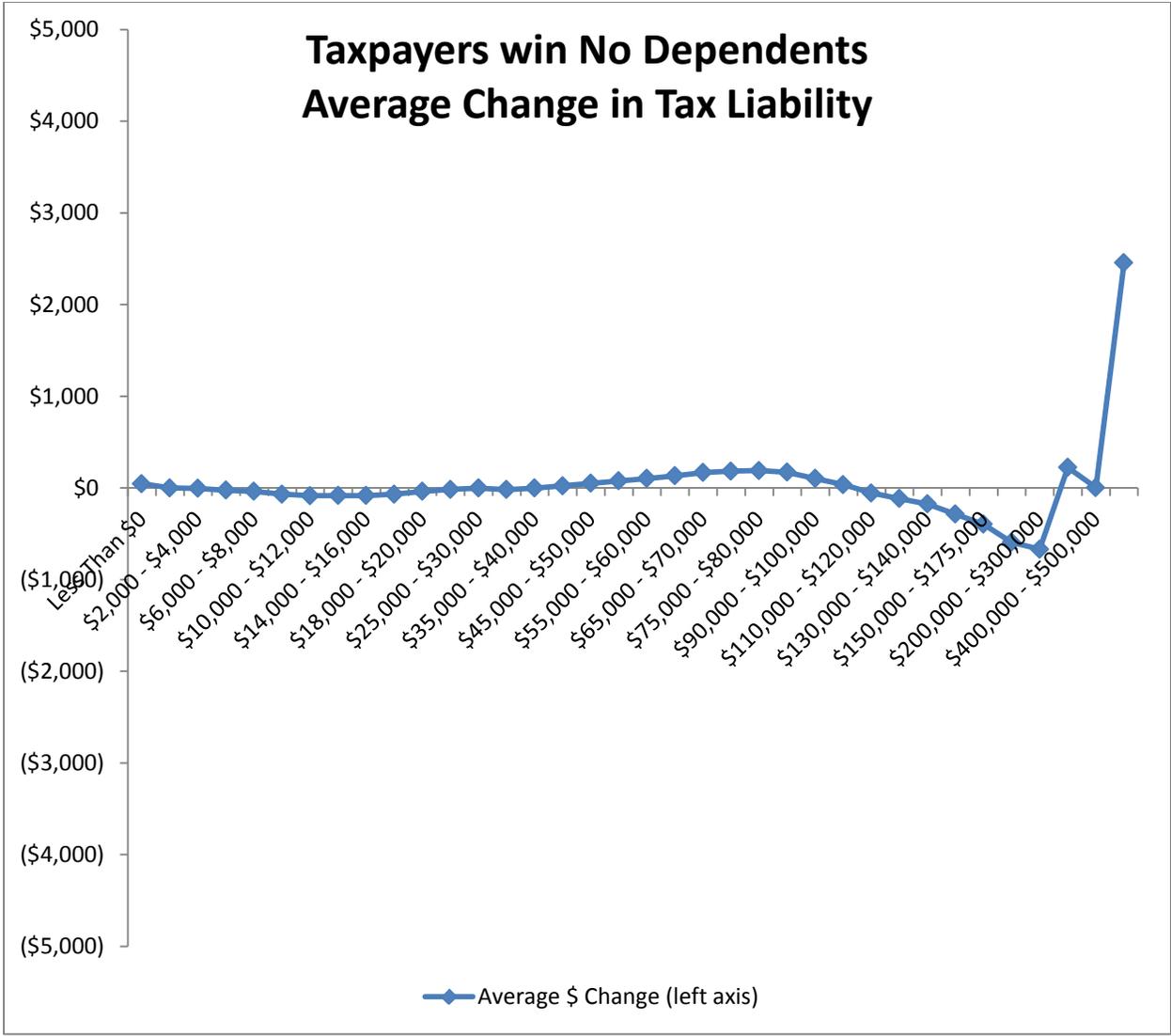


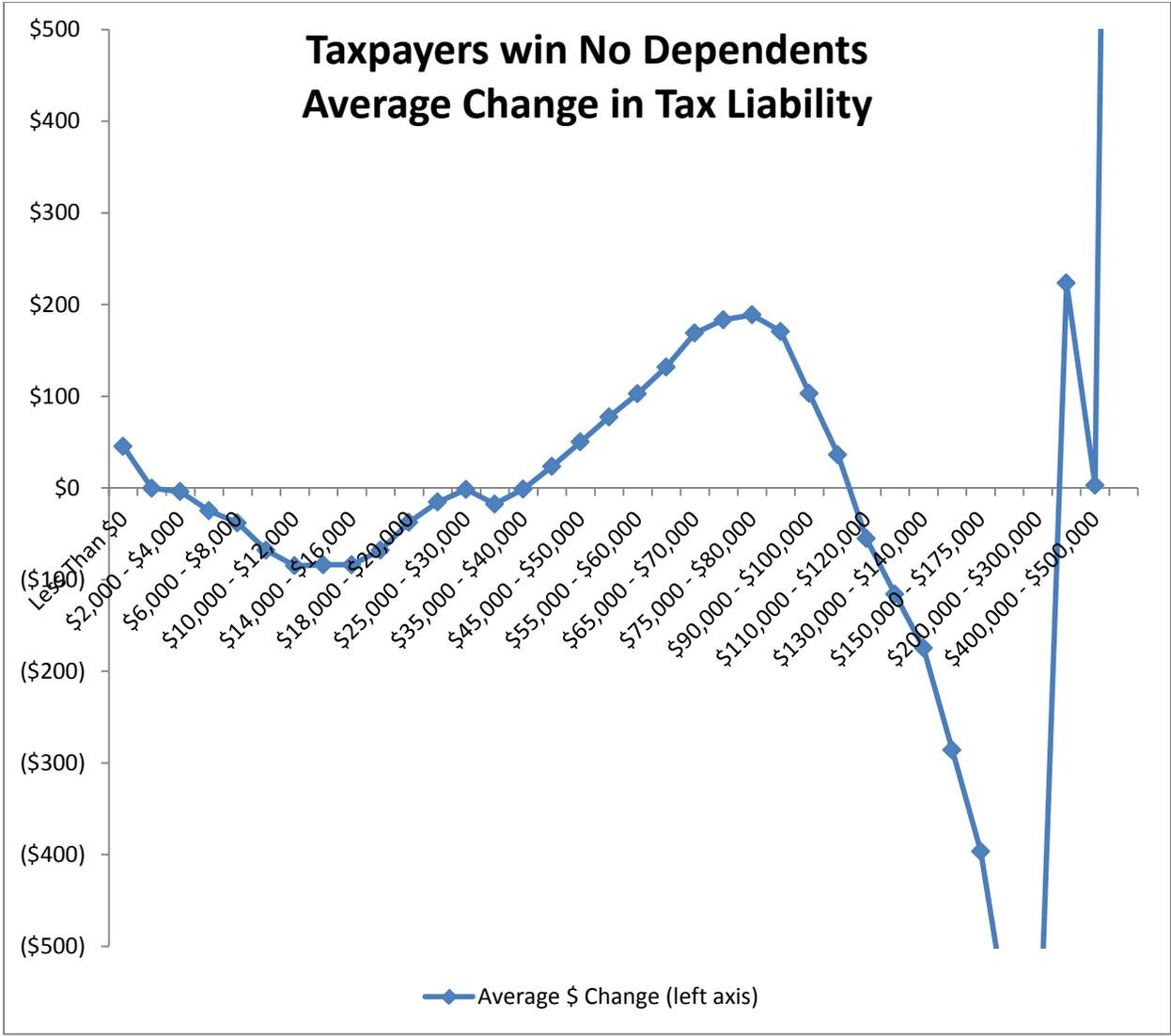
Current Single Filers Average % Change in Tax Liability

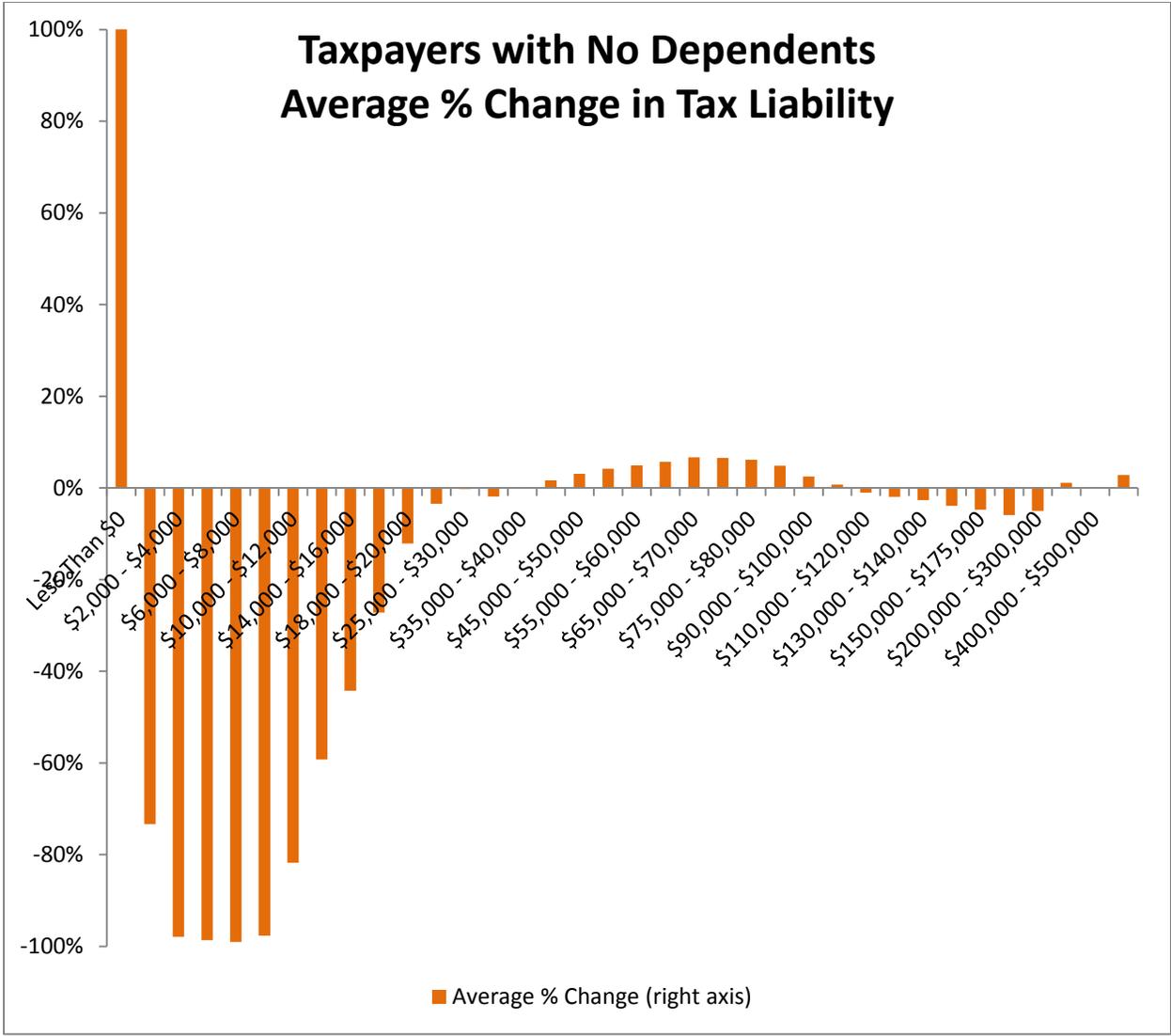


Taxpayers Grouped by Whether They Claimed Dependents

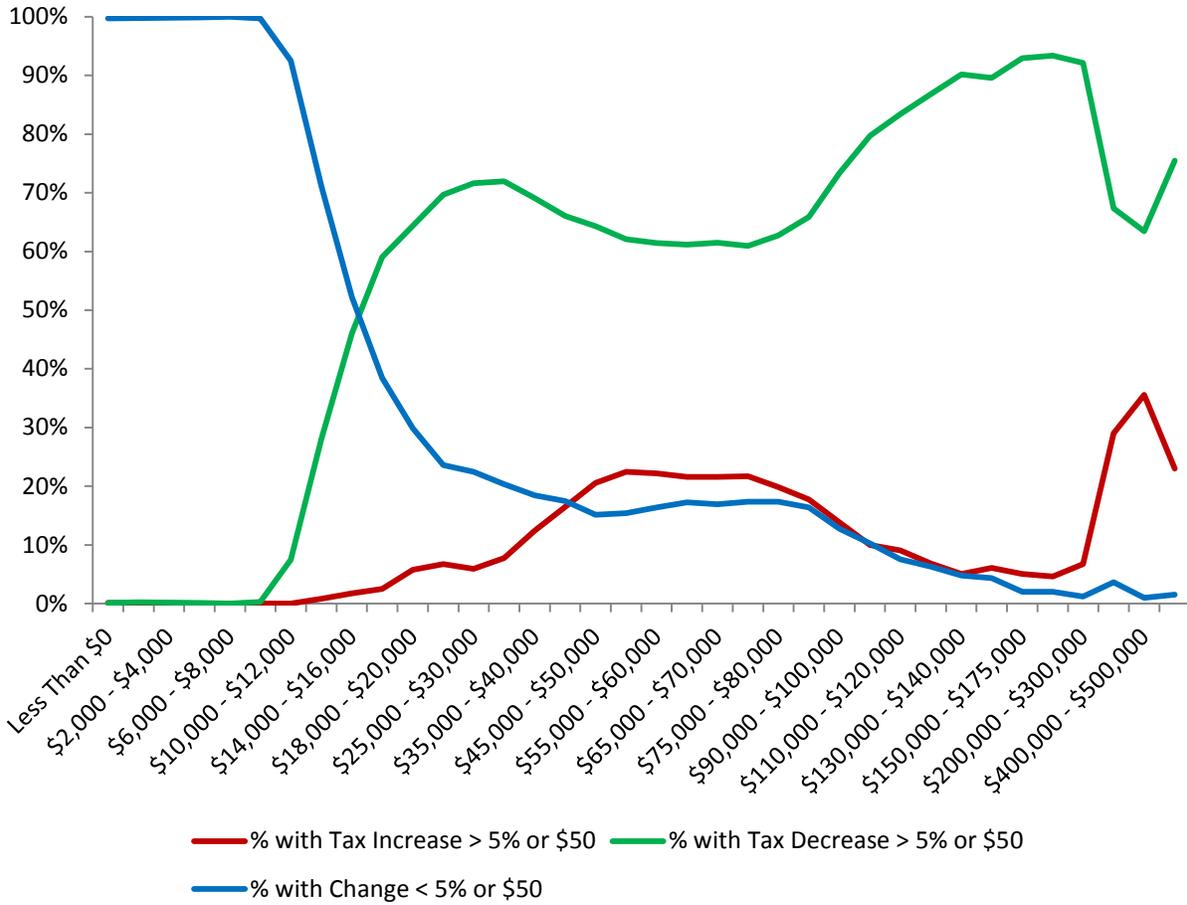


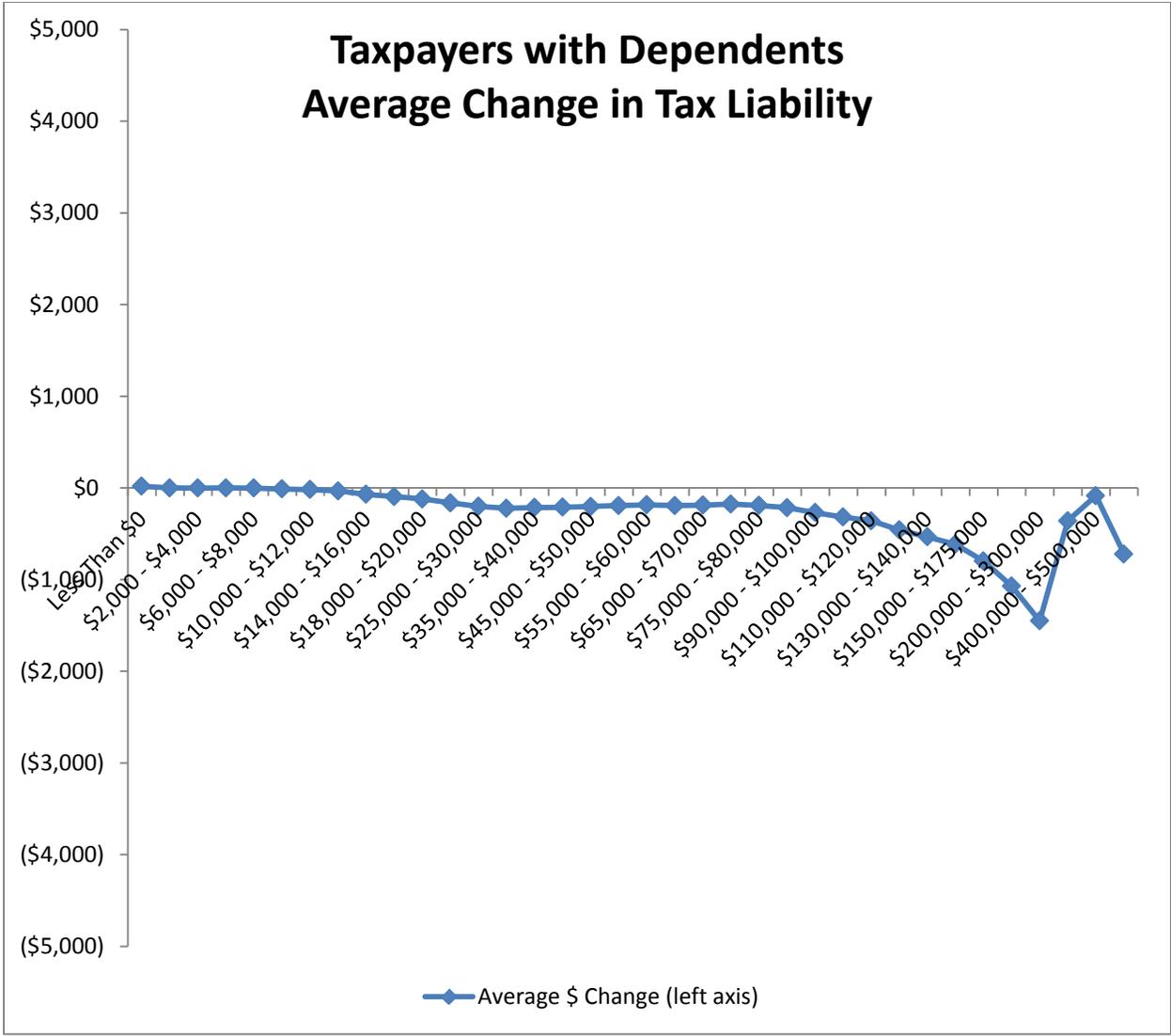




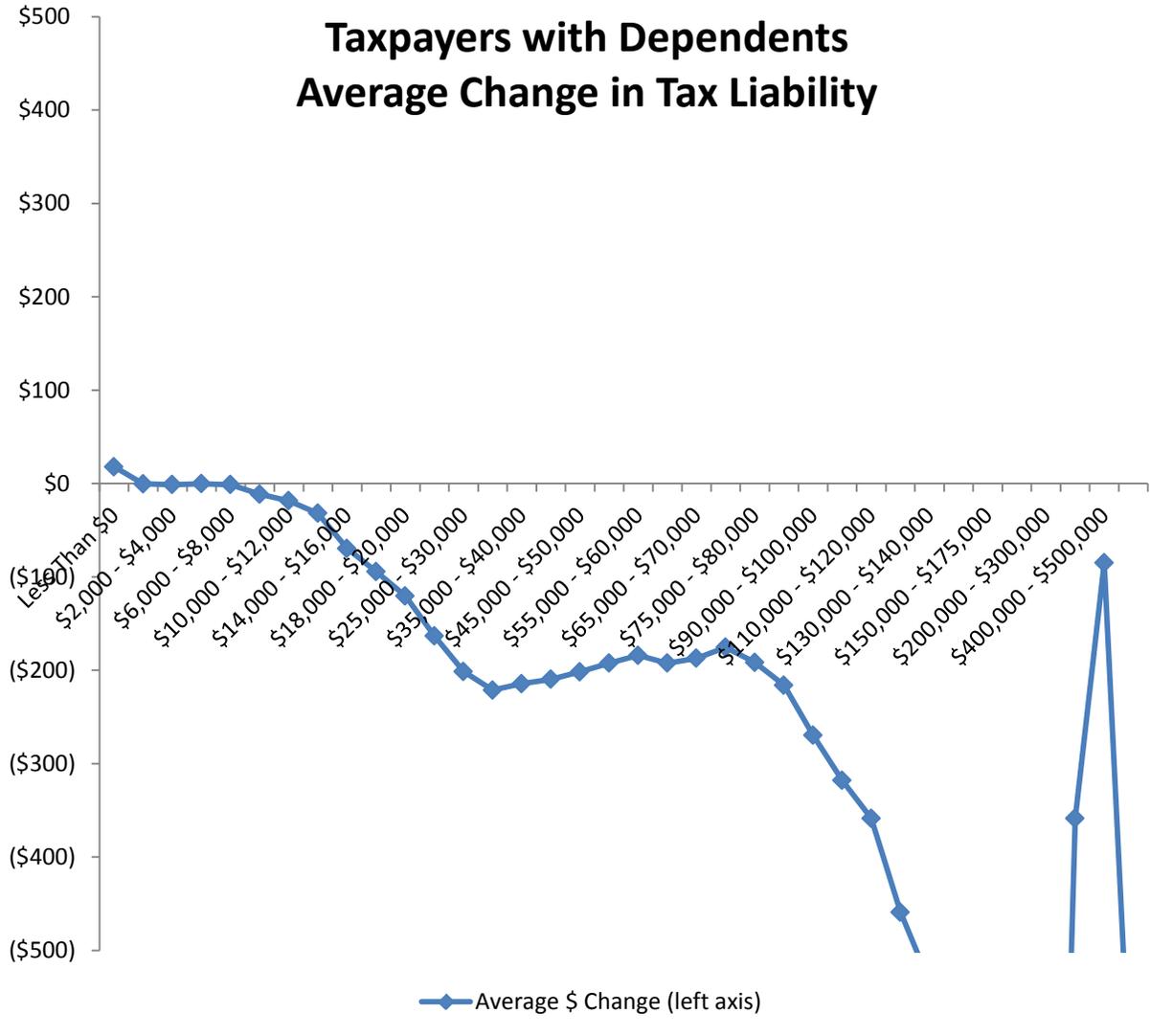


% With Increase, Decrease & No Change Taxpayers with Dependents

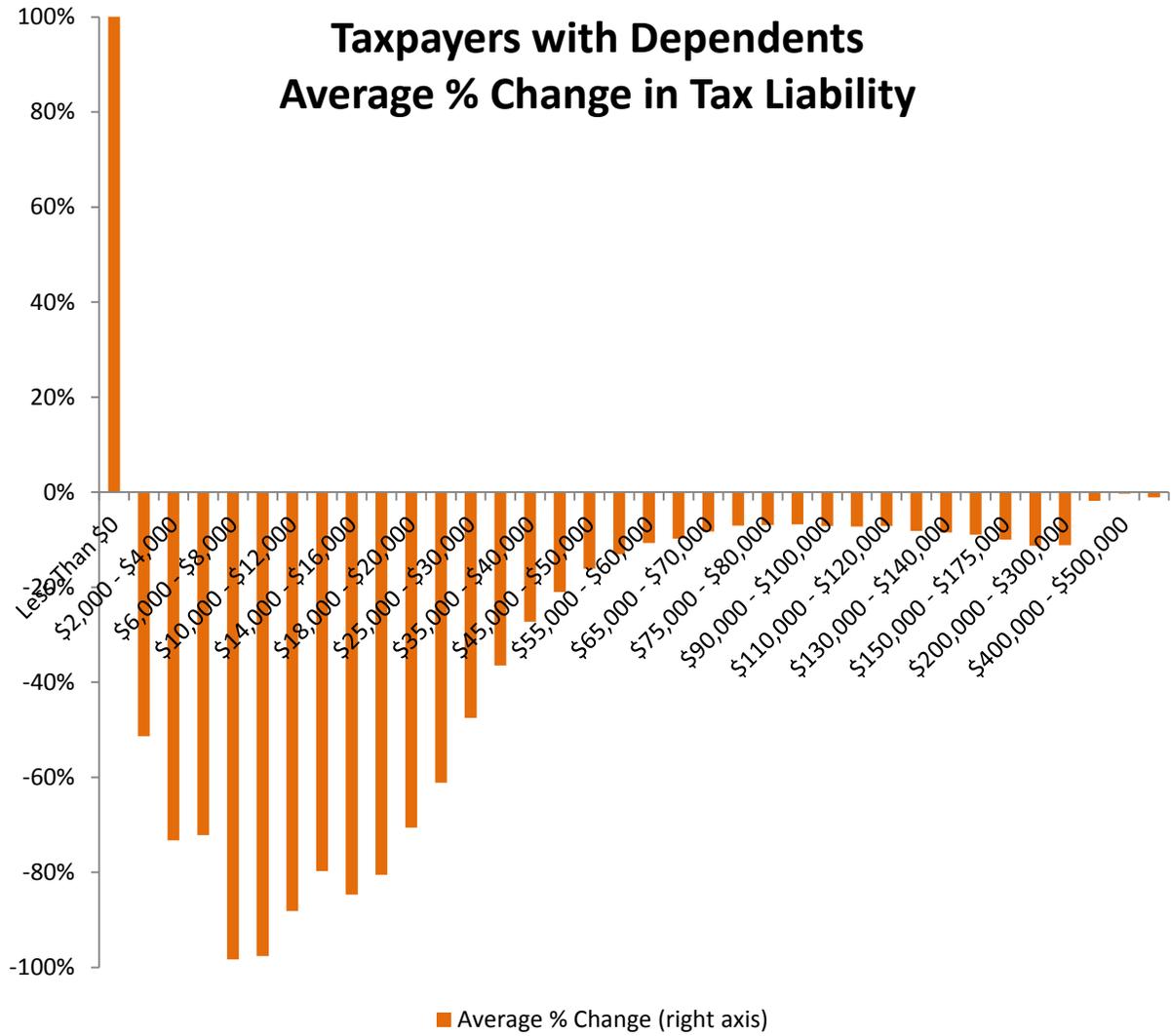




Taxpayers with Dependents Average Change in Tax Liability

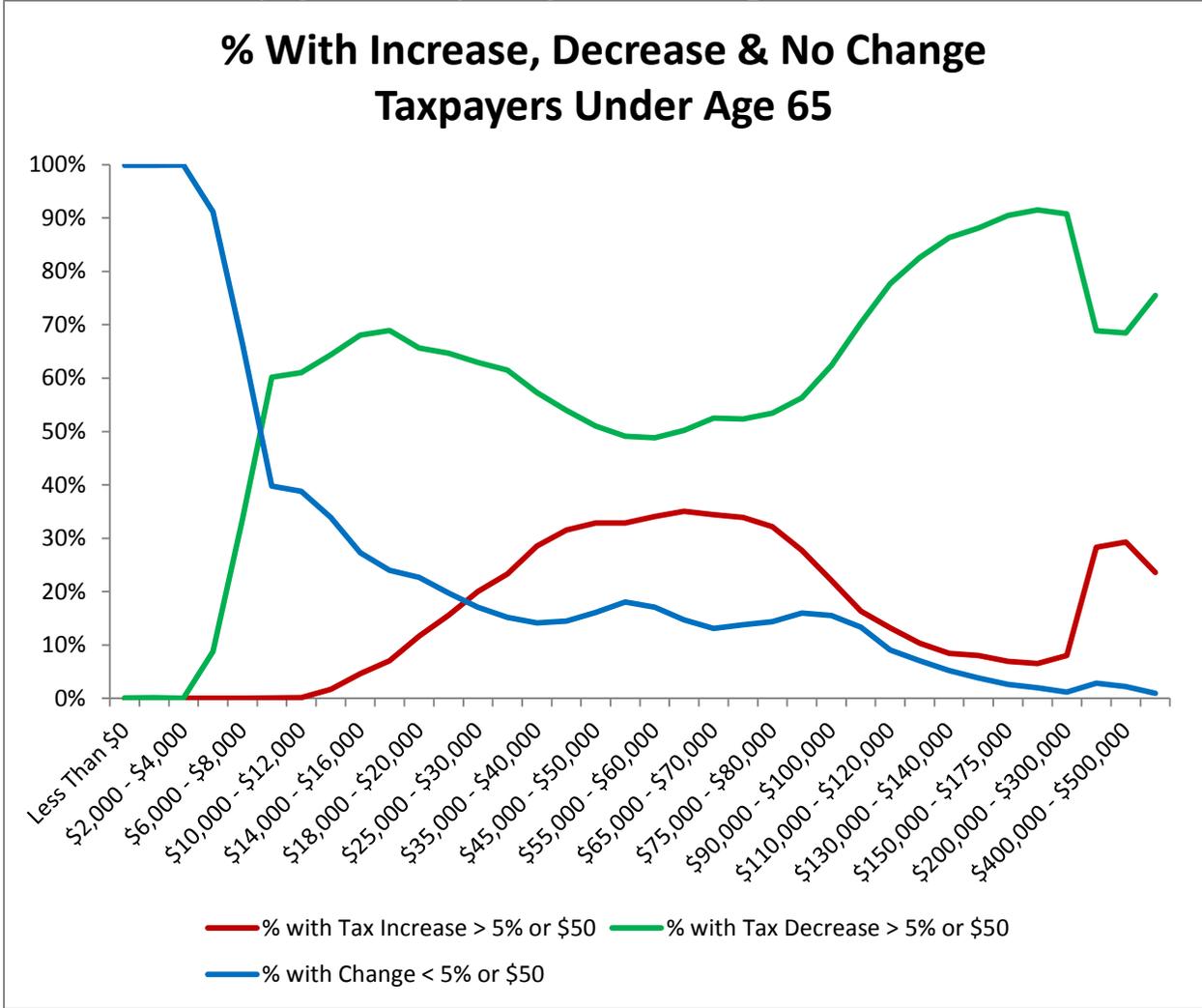


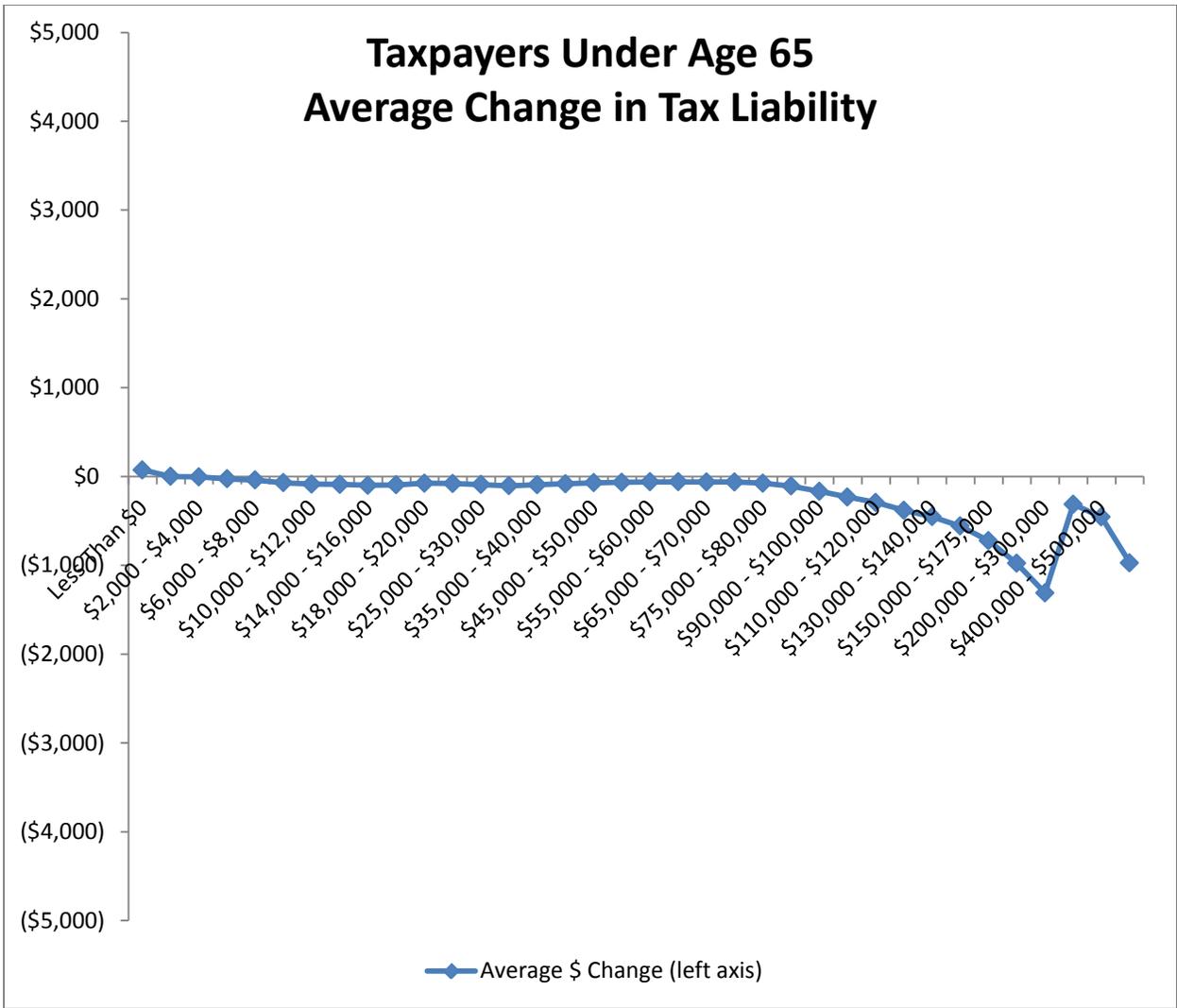
Taxpayers with Dependents Average % Change in Tax Liability



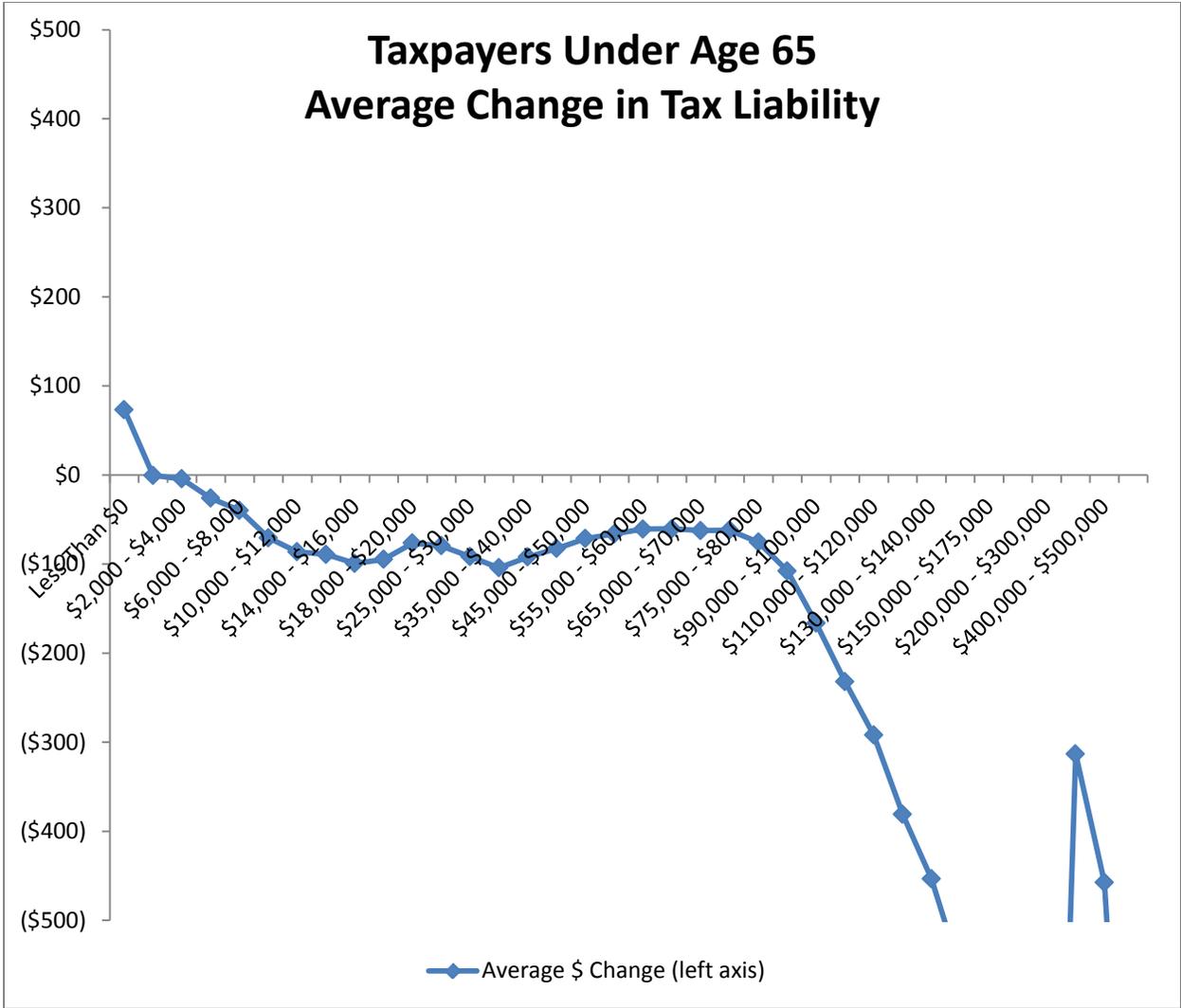
Taxpayers Grouped by Whether Age 65 and Older

**% With Increase, Decrease & No Change
Taxpayers Under Age 65**

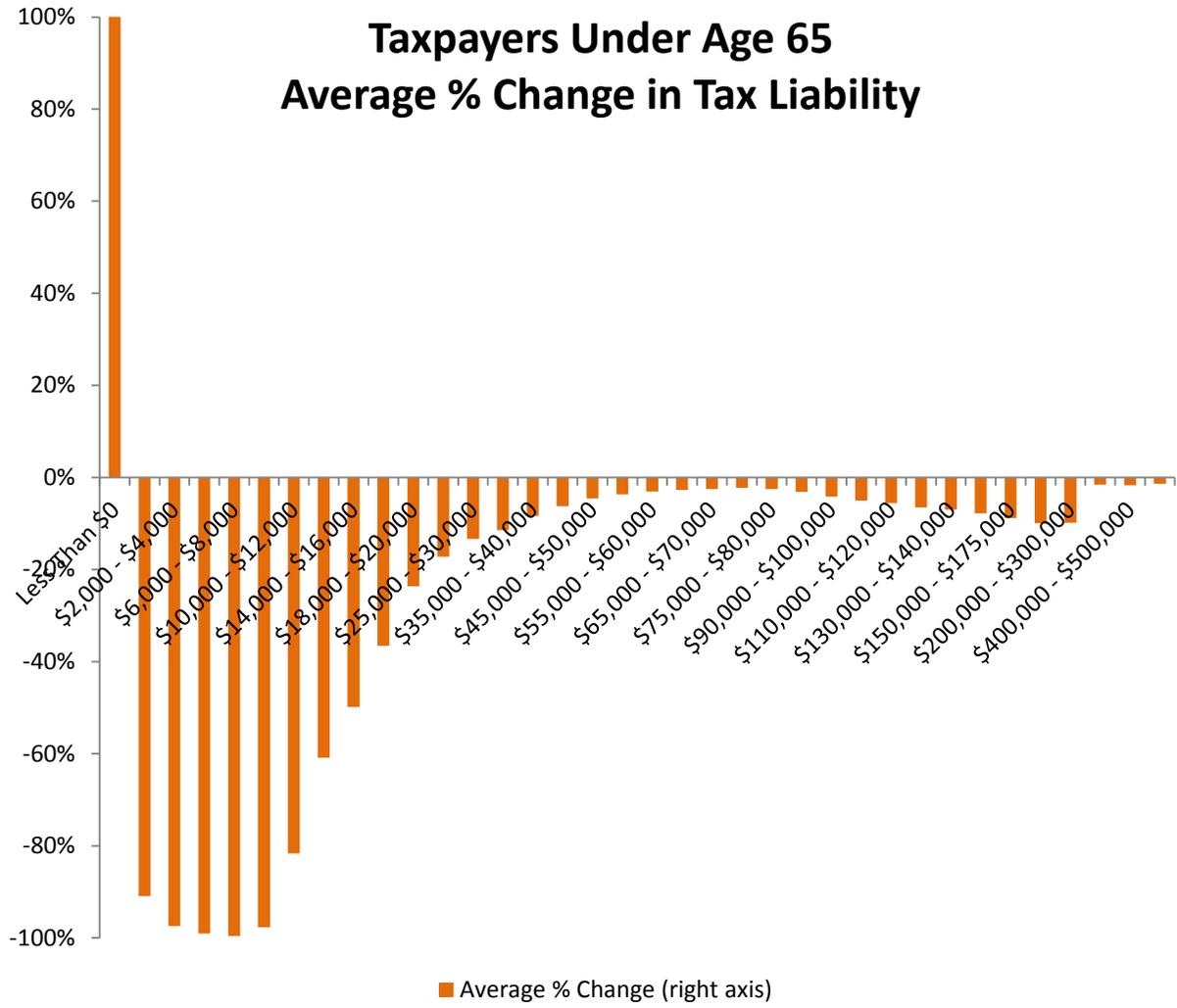




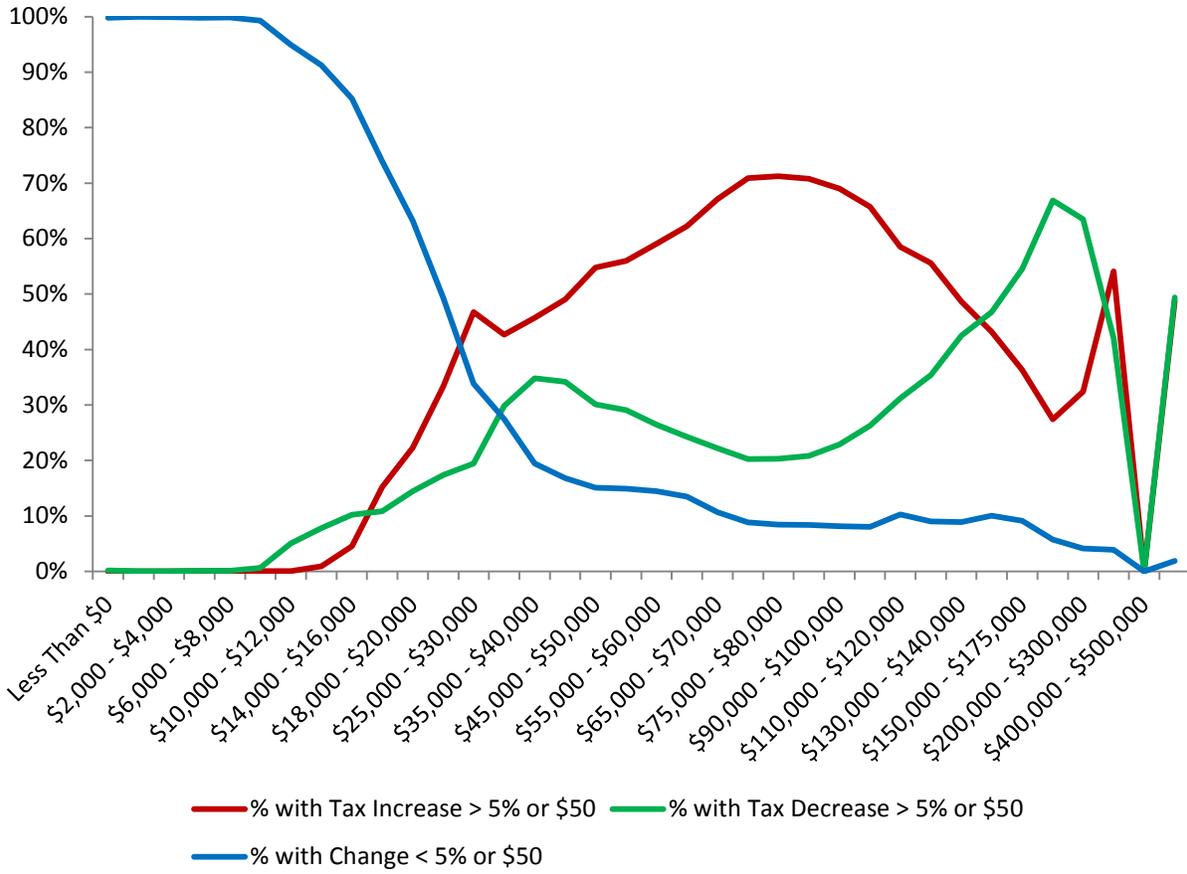
Taxpayers Under Age 65 Average Change in Tax Liability

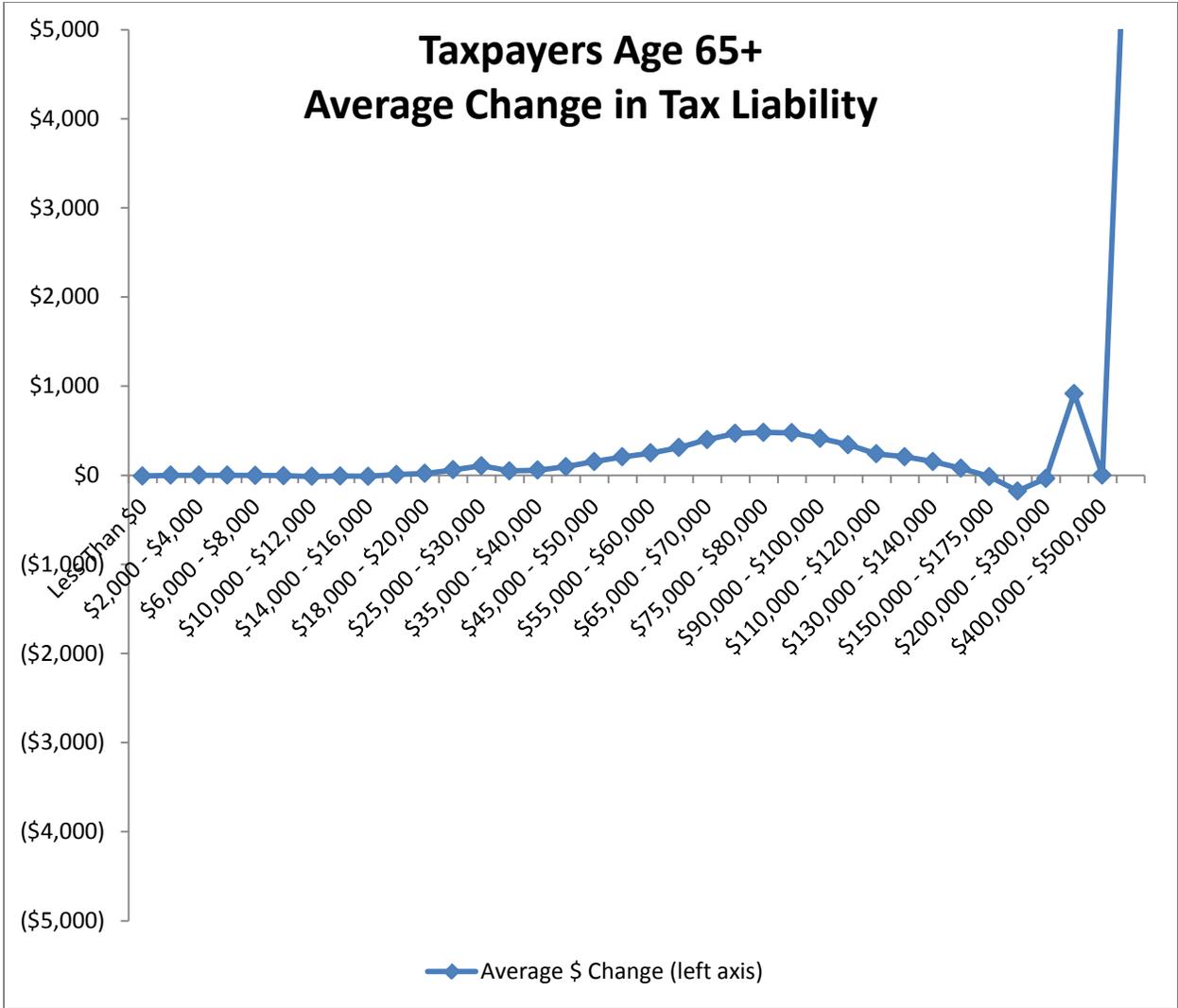


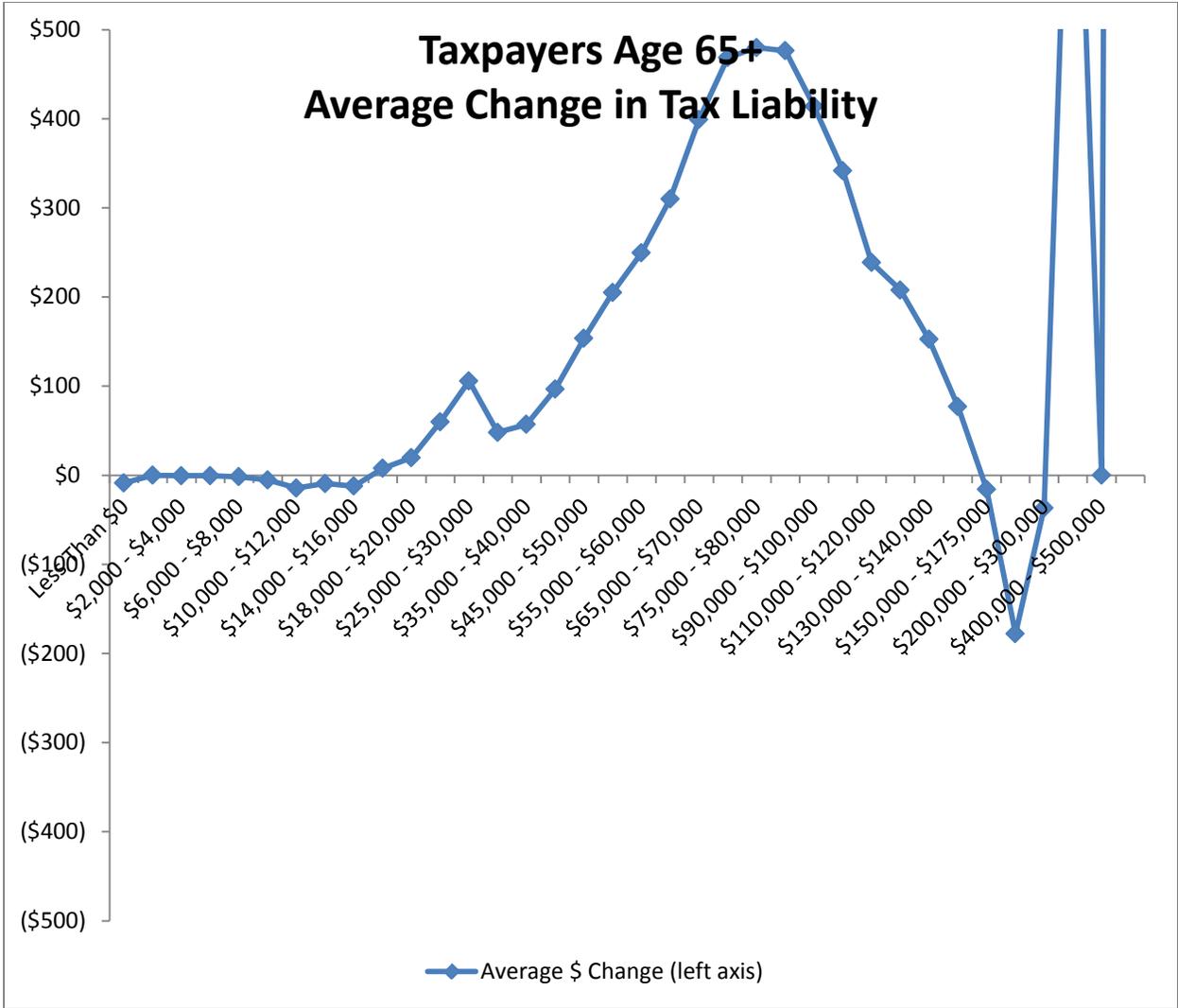
Taxpayers Under Age 65 Average % Change in Tax Liability

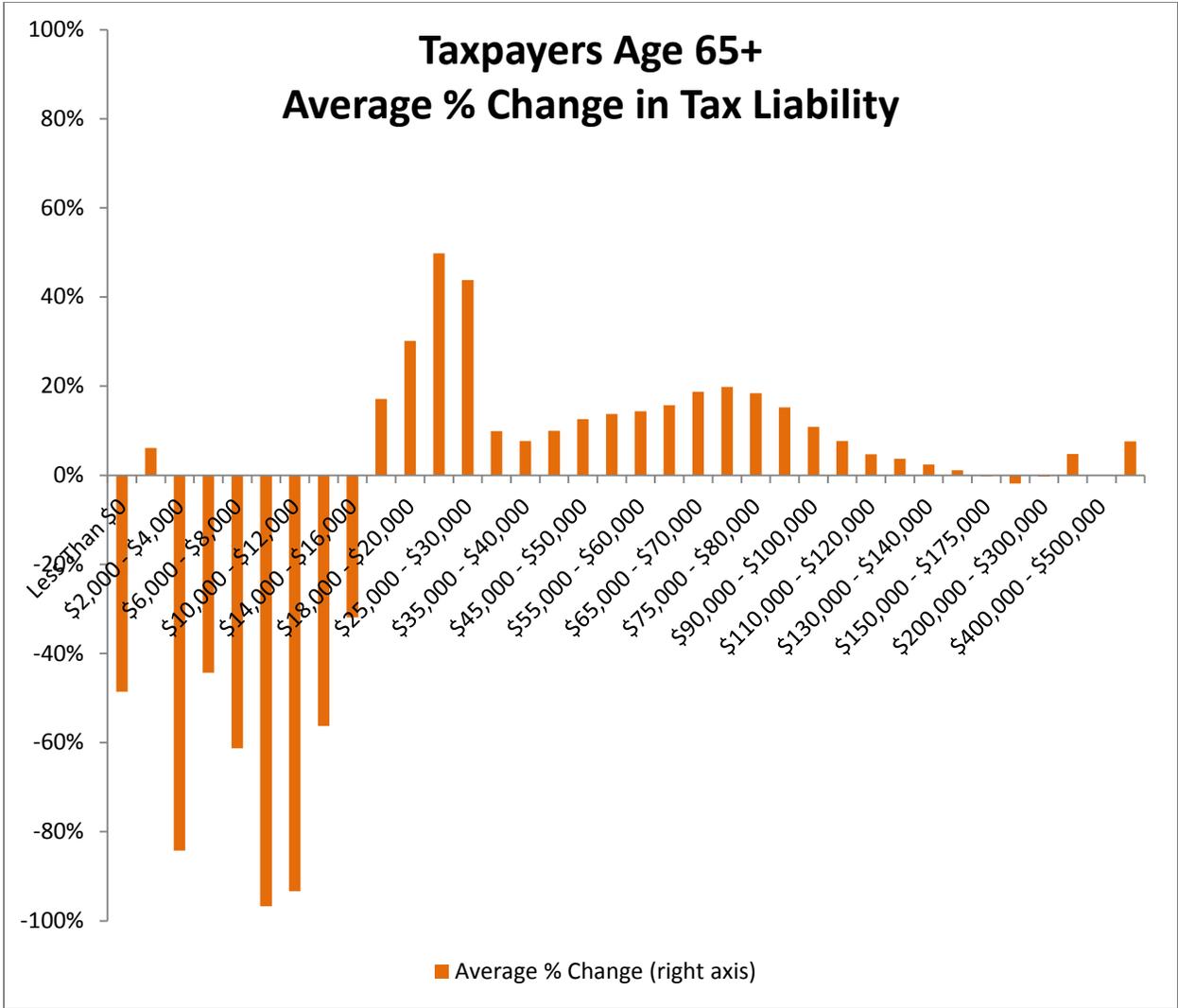


% With Increase, Decrease & No Change Taxpayers Age 65+

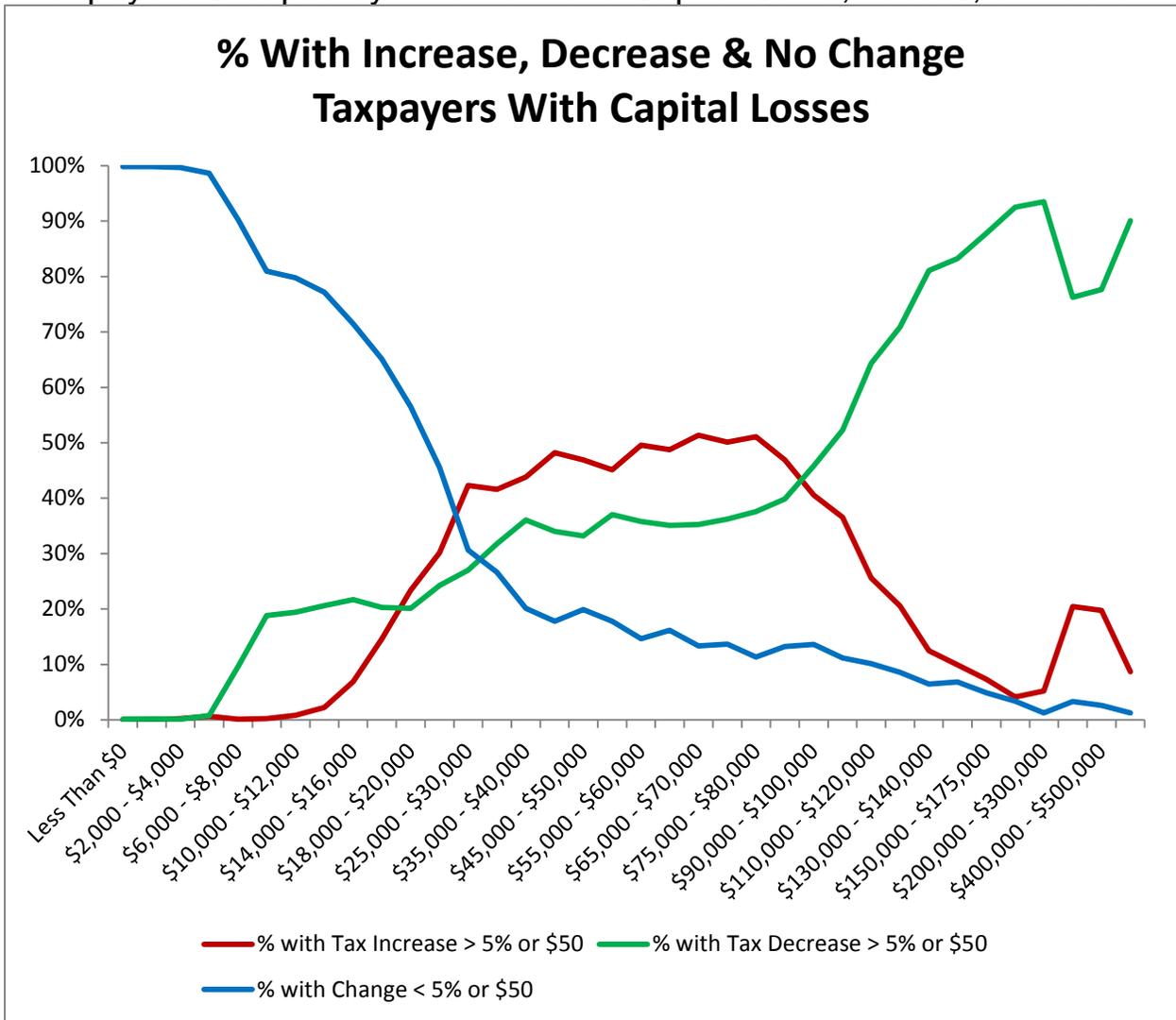


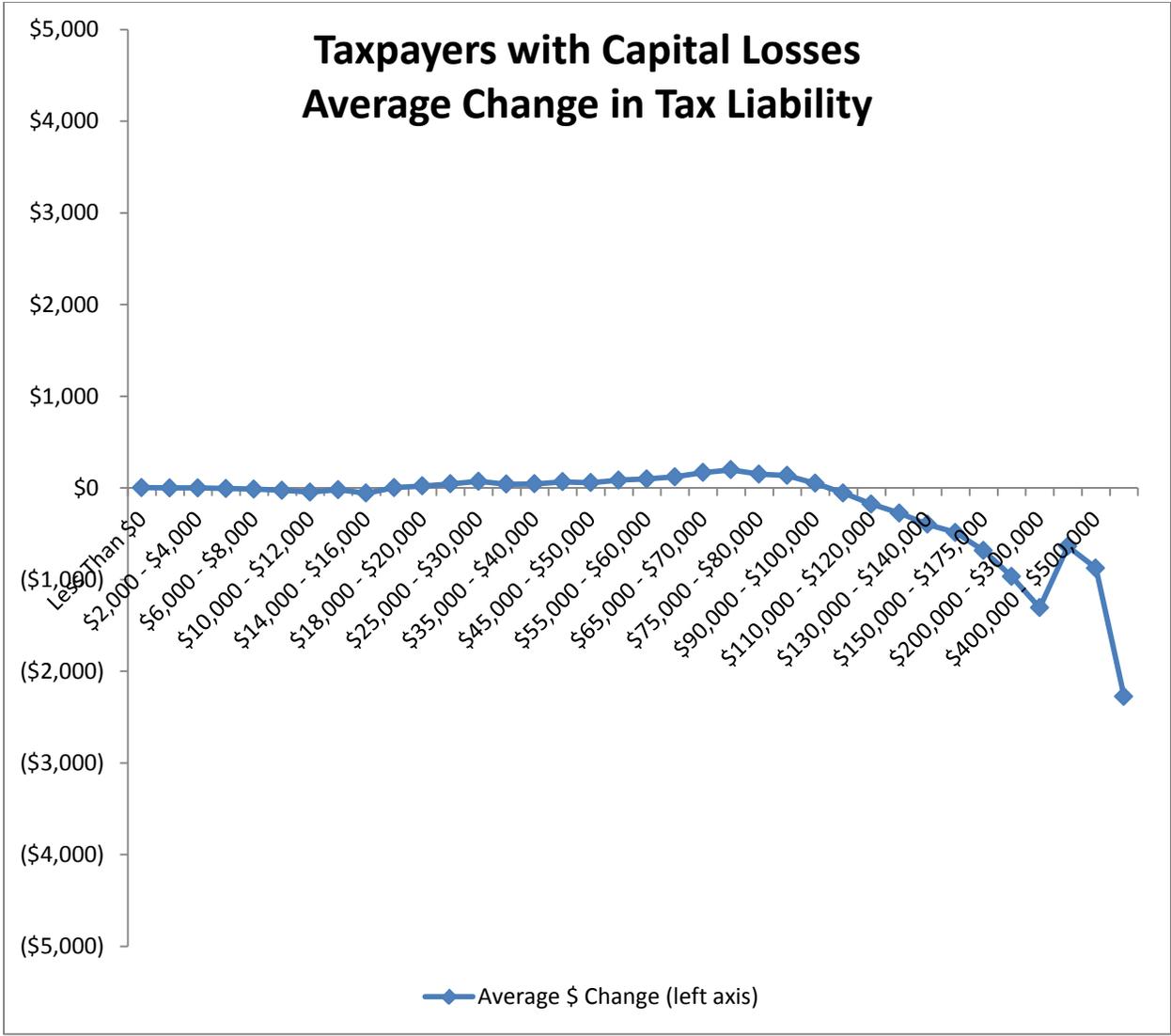


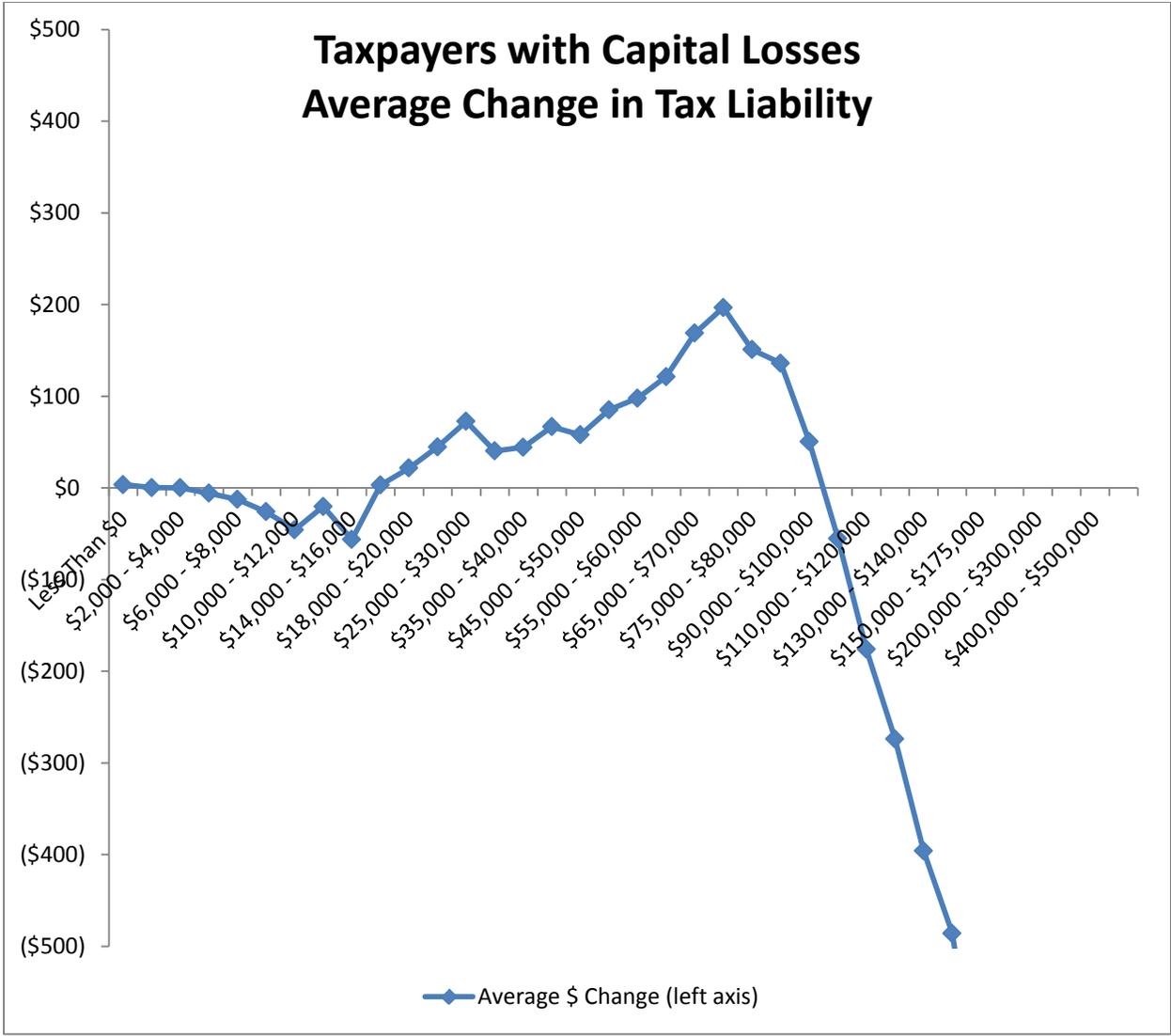


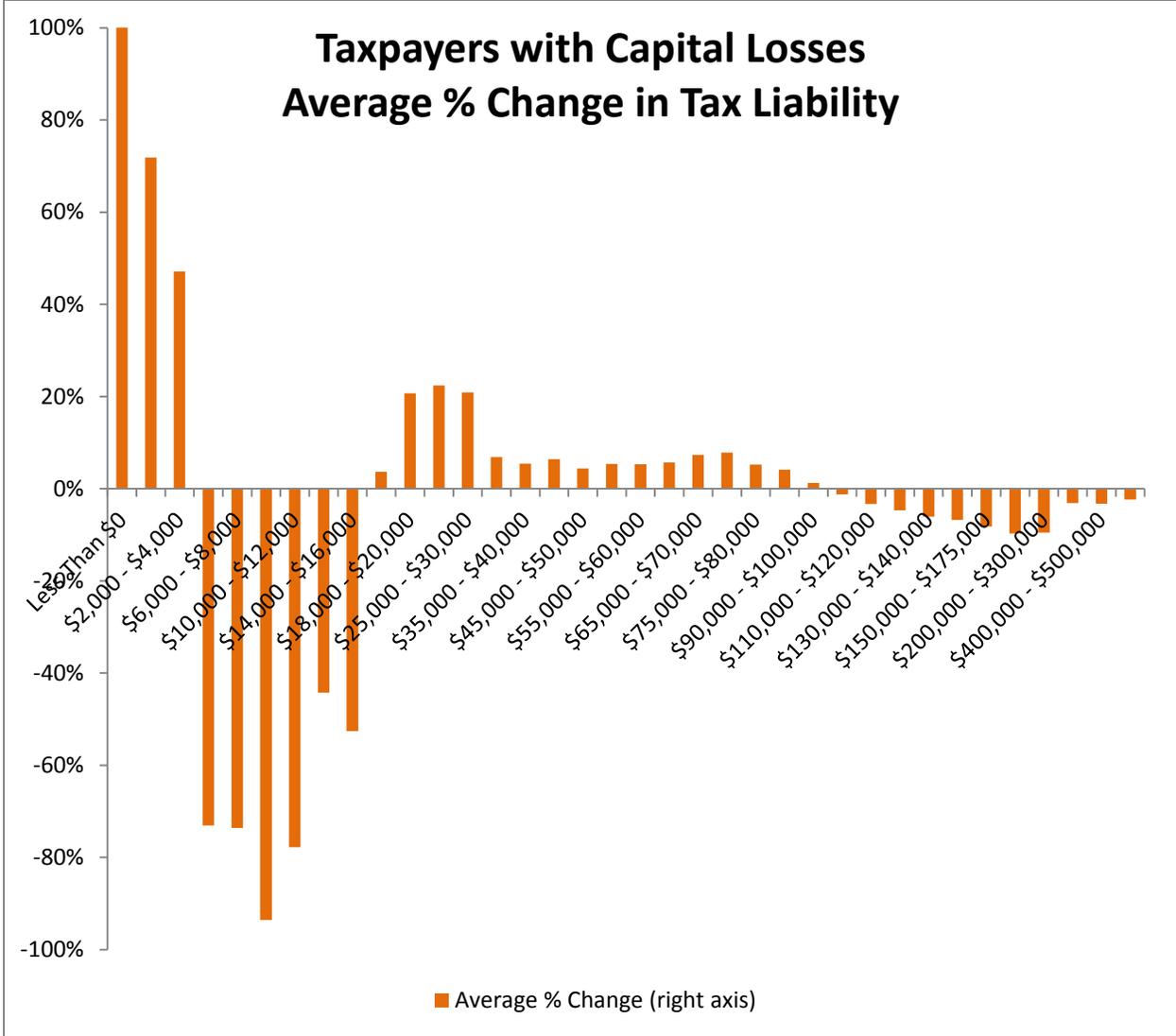


Taxpayers Grouped by Whether Have Capital Gains, Losses, or Neither

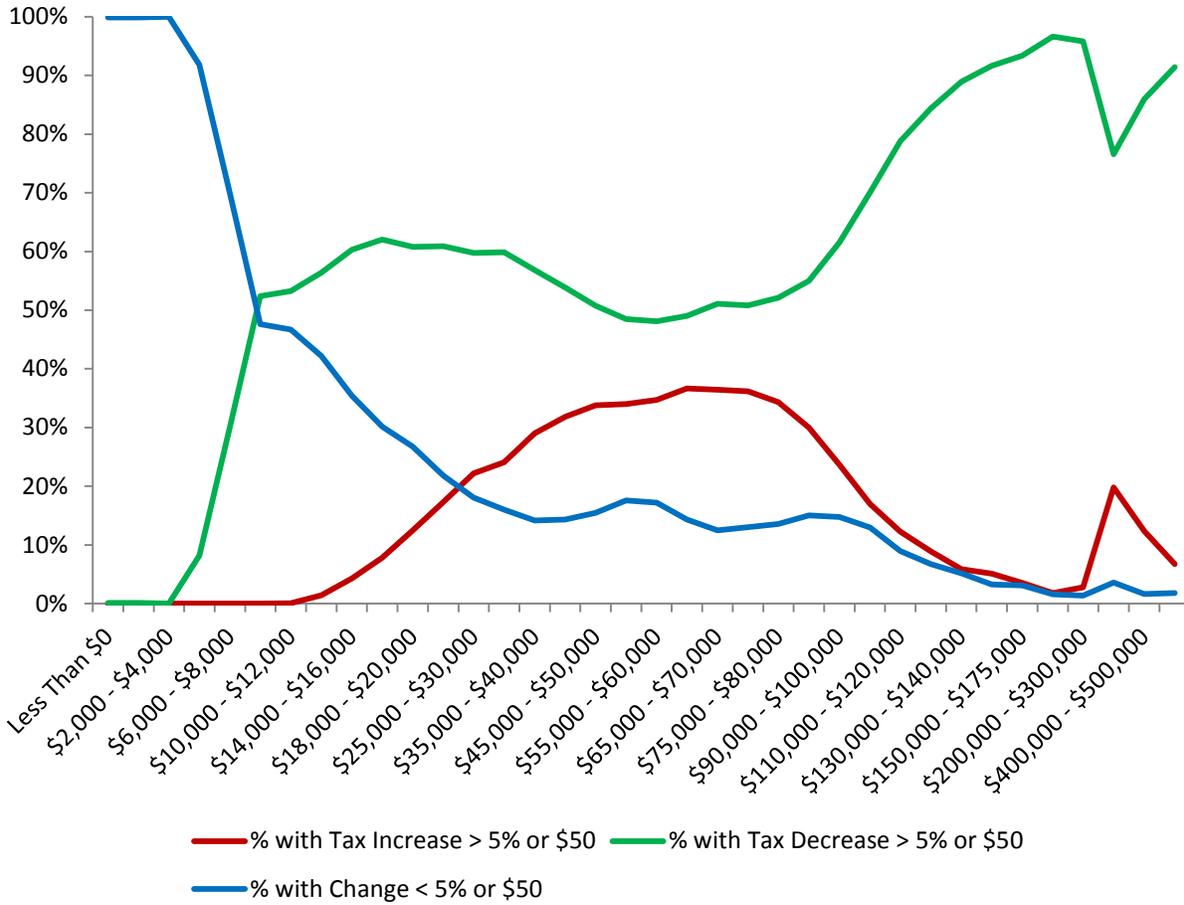


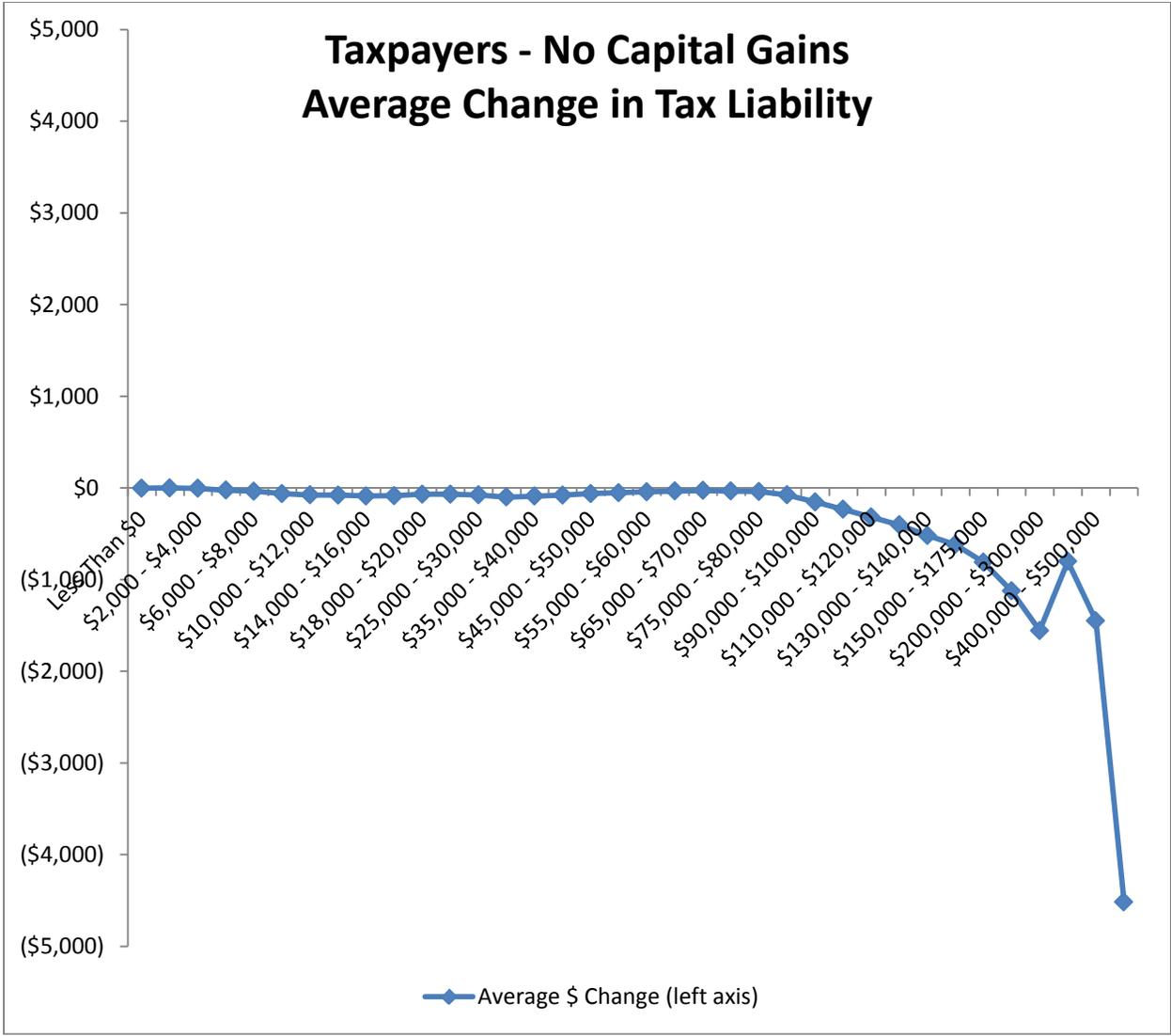


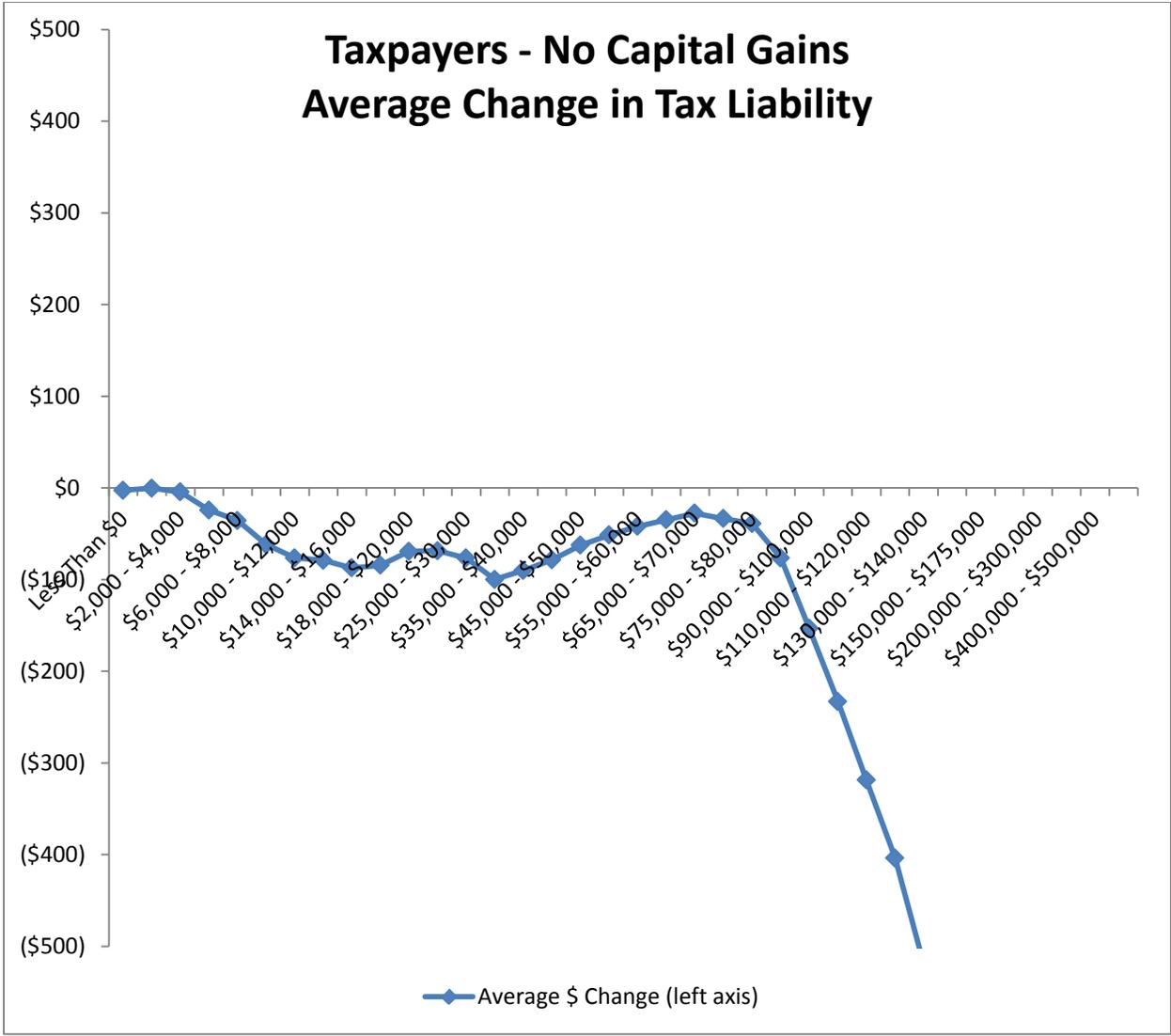


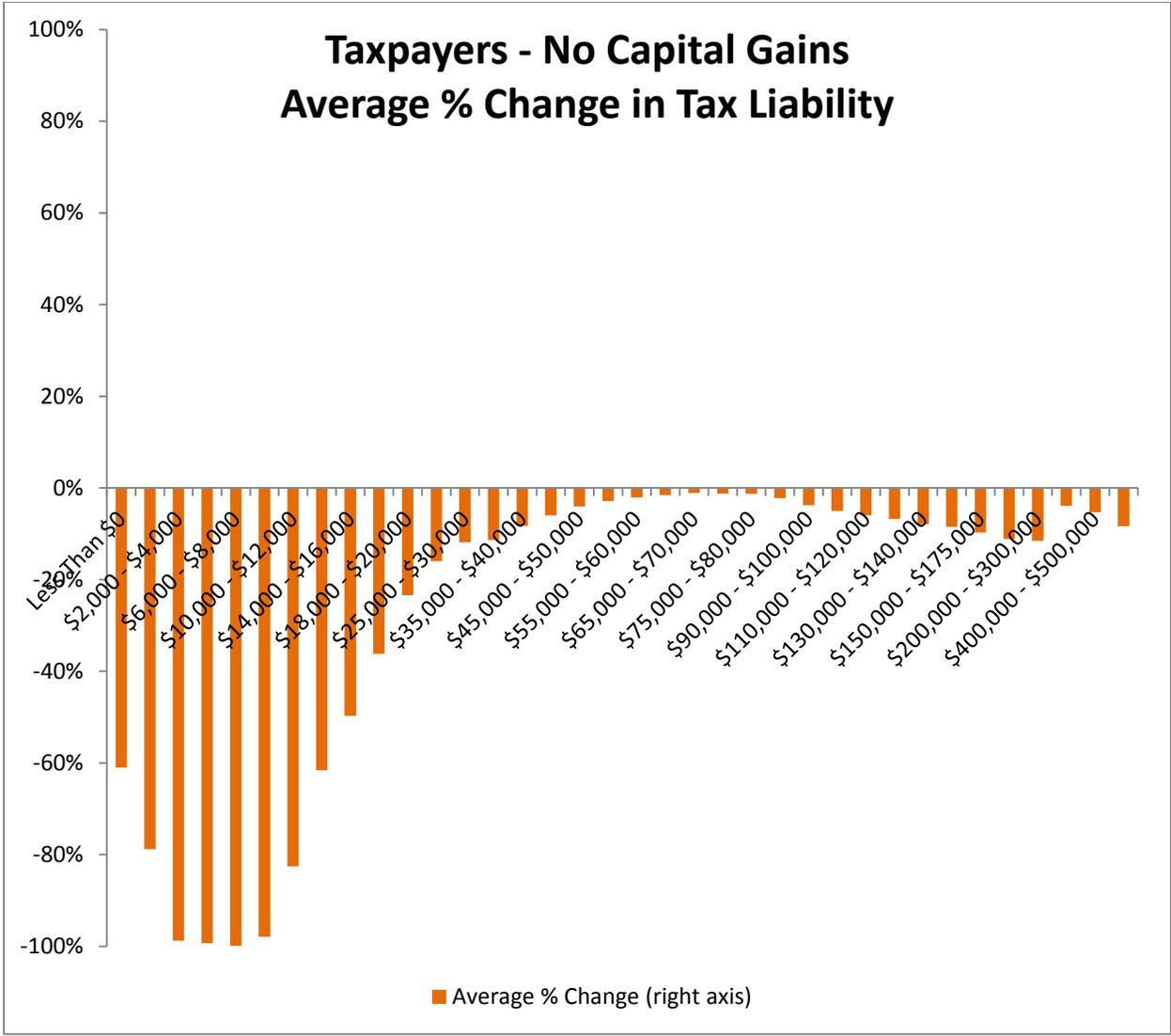


% With Increase, Decrease & No Change Taxpayers - No Capital Gains

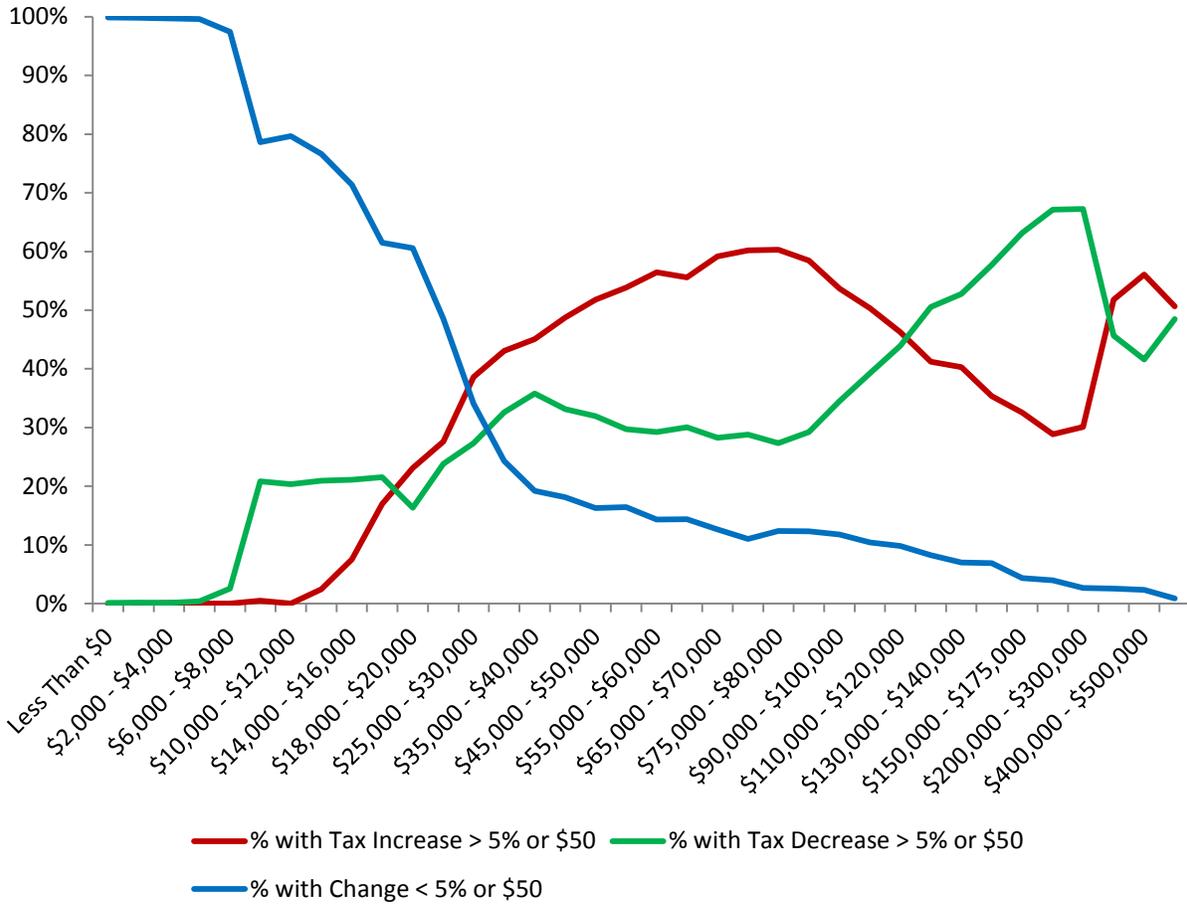


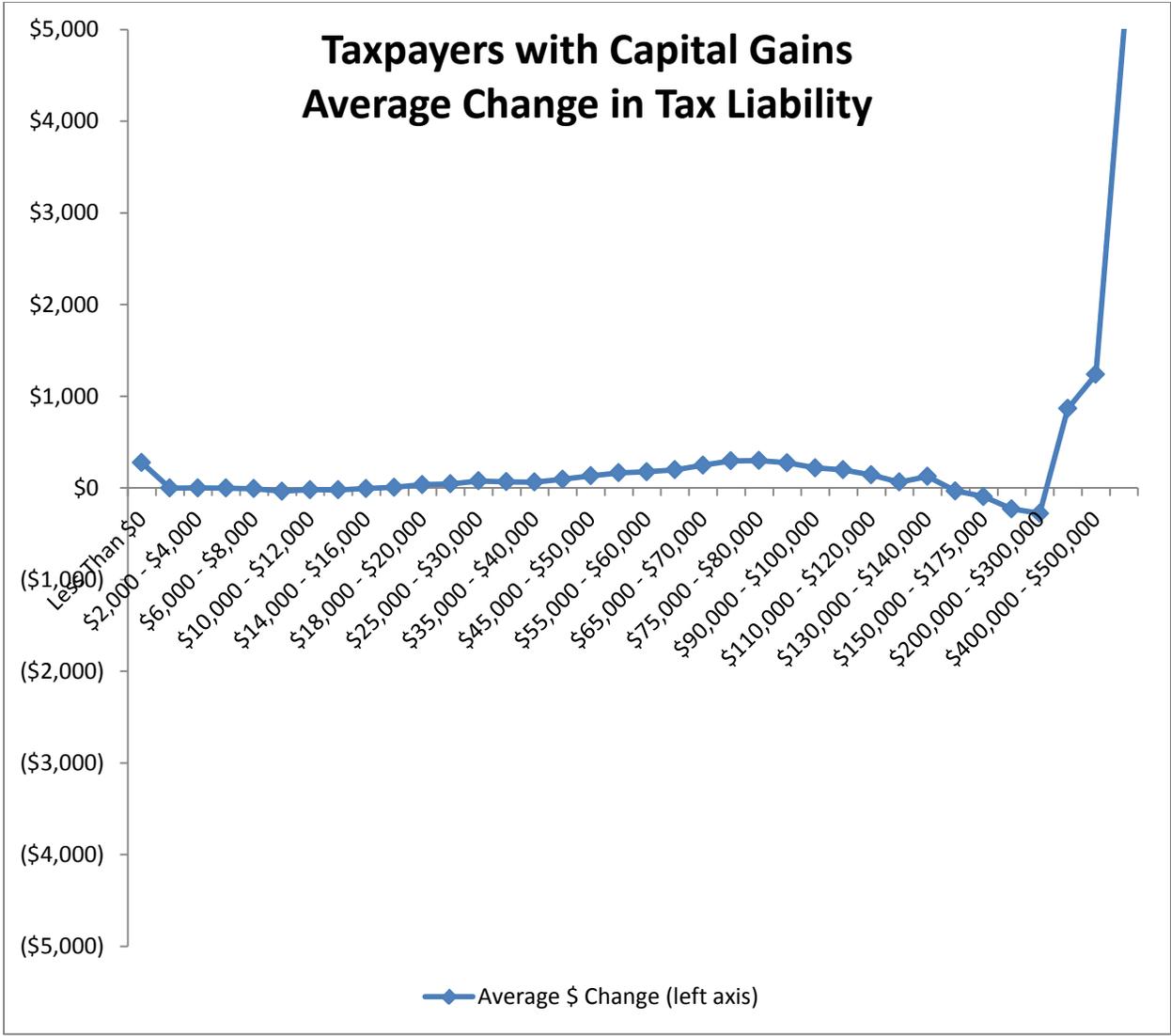


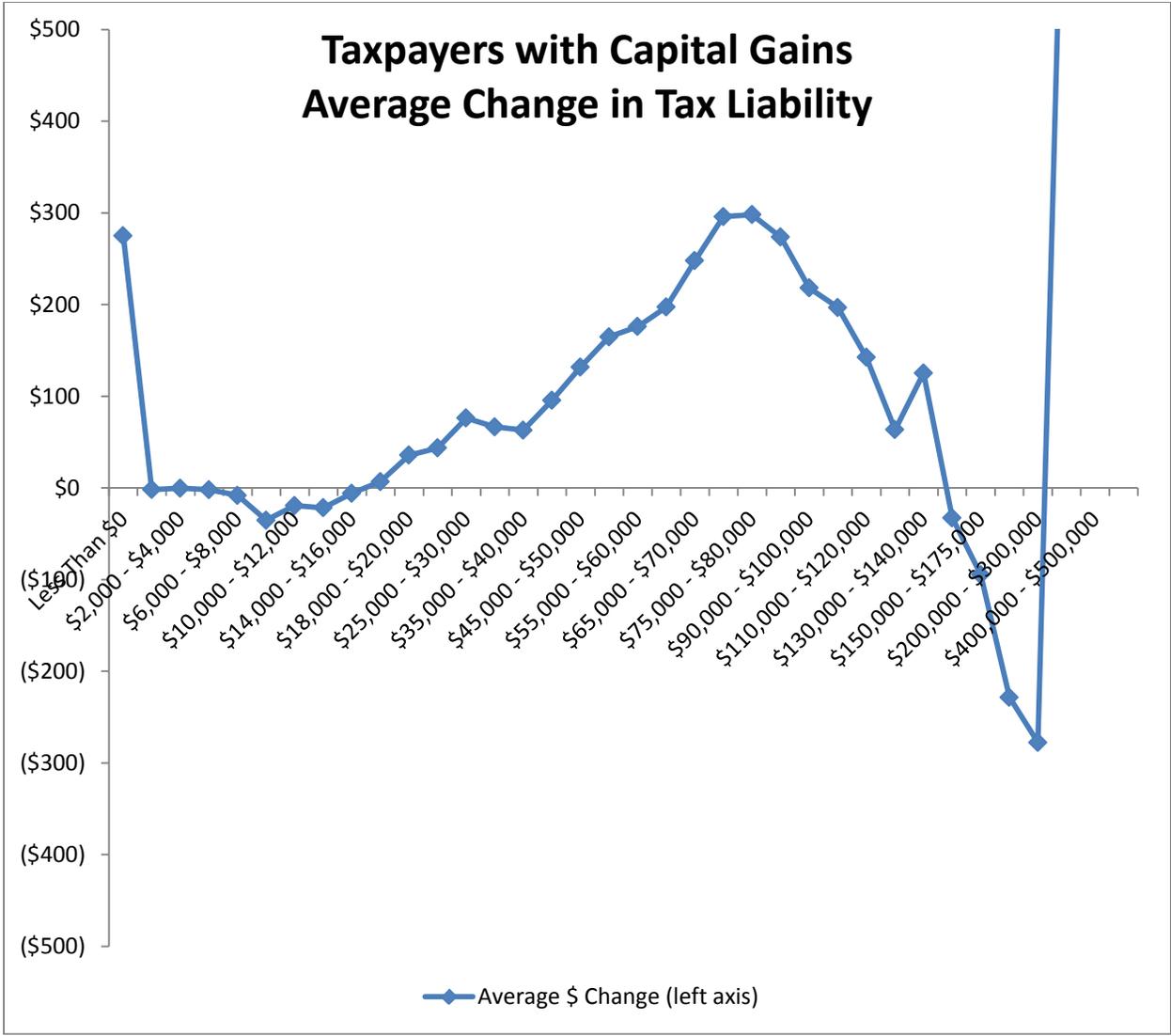


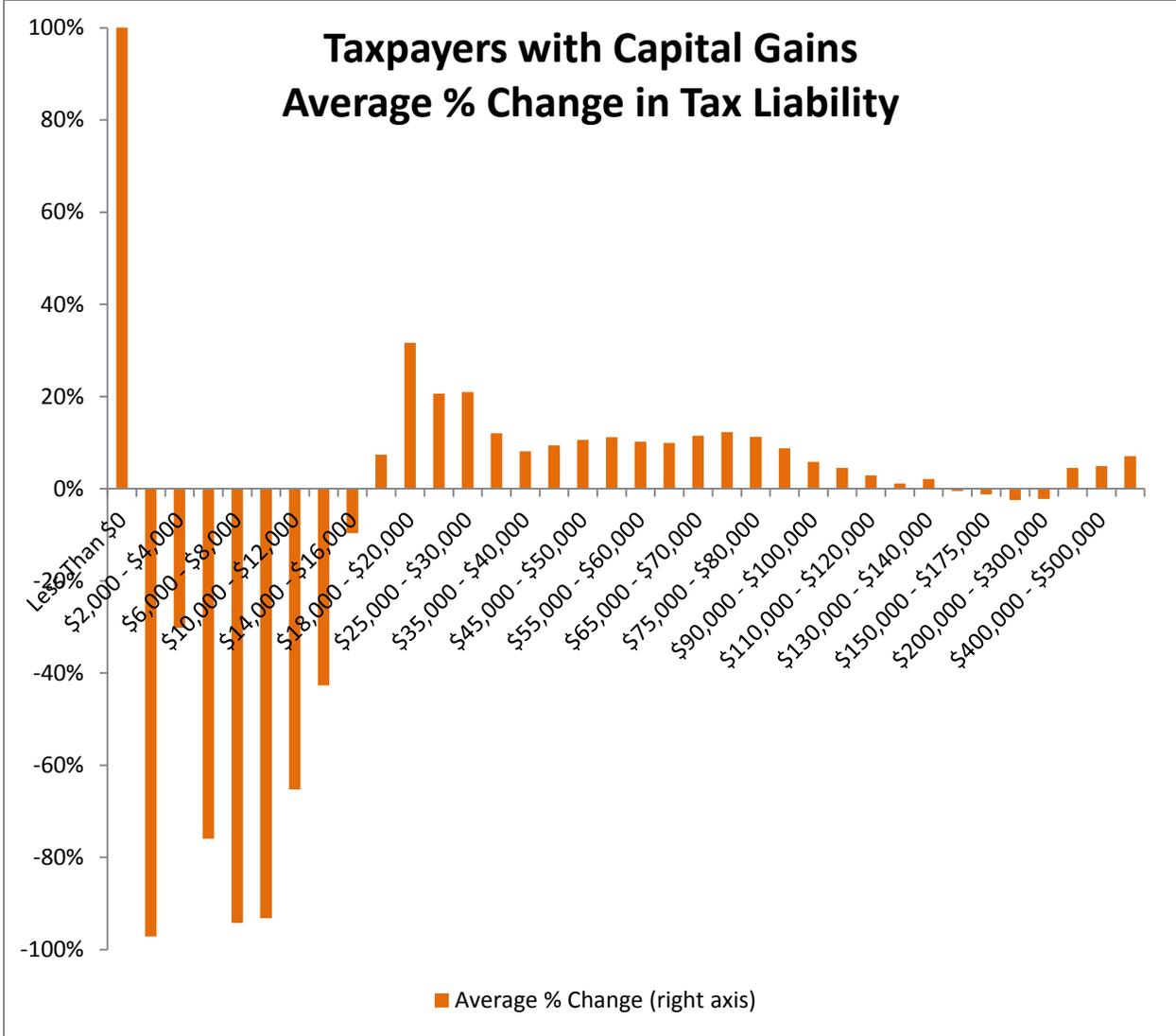


% With Increase, Decrease & No Change Taxpayers with Capital Gains

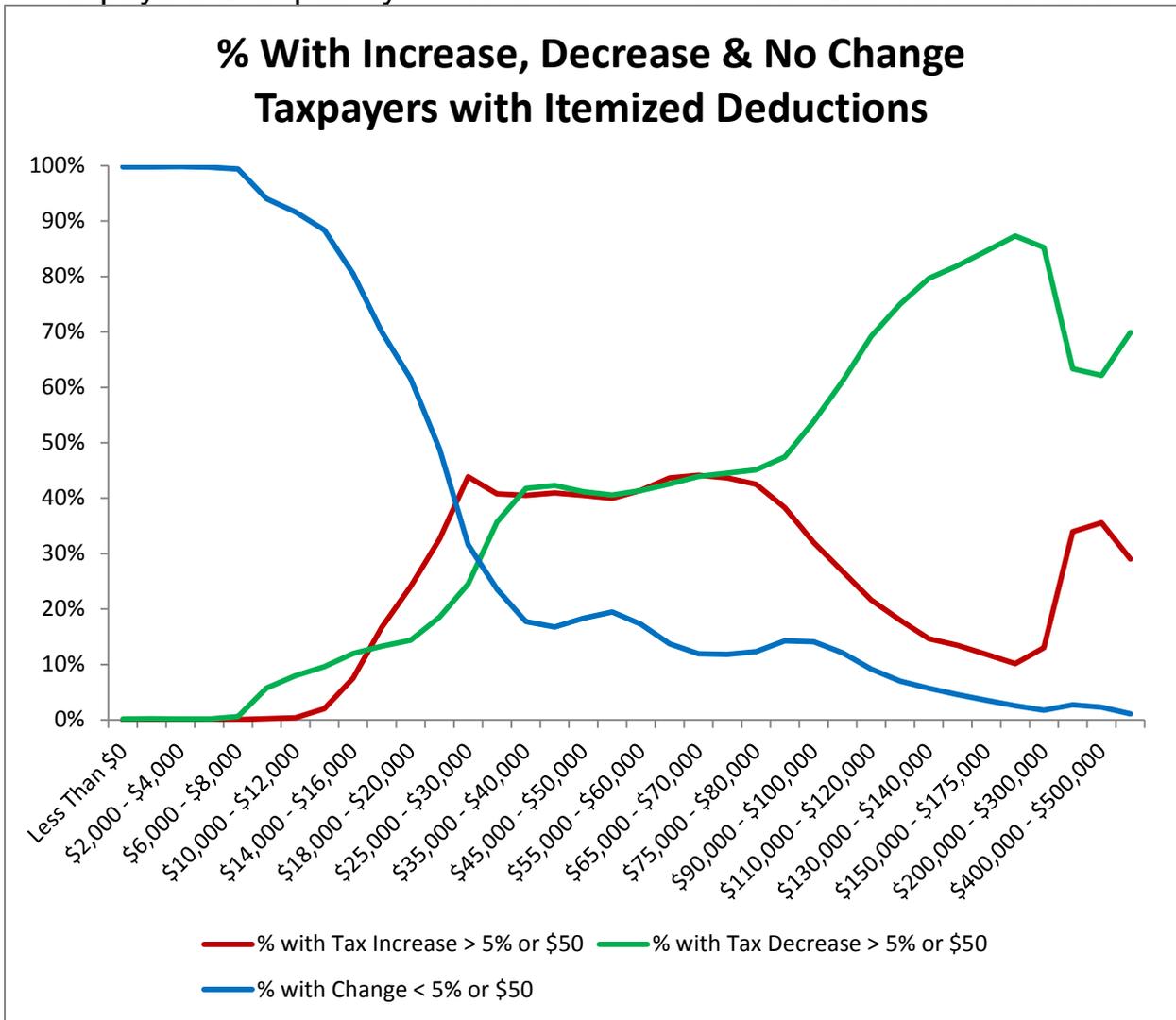


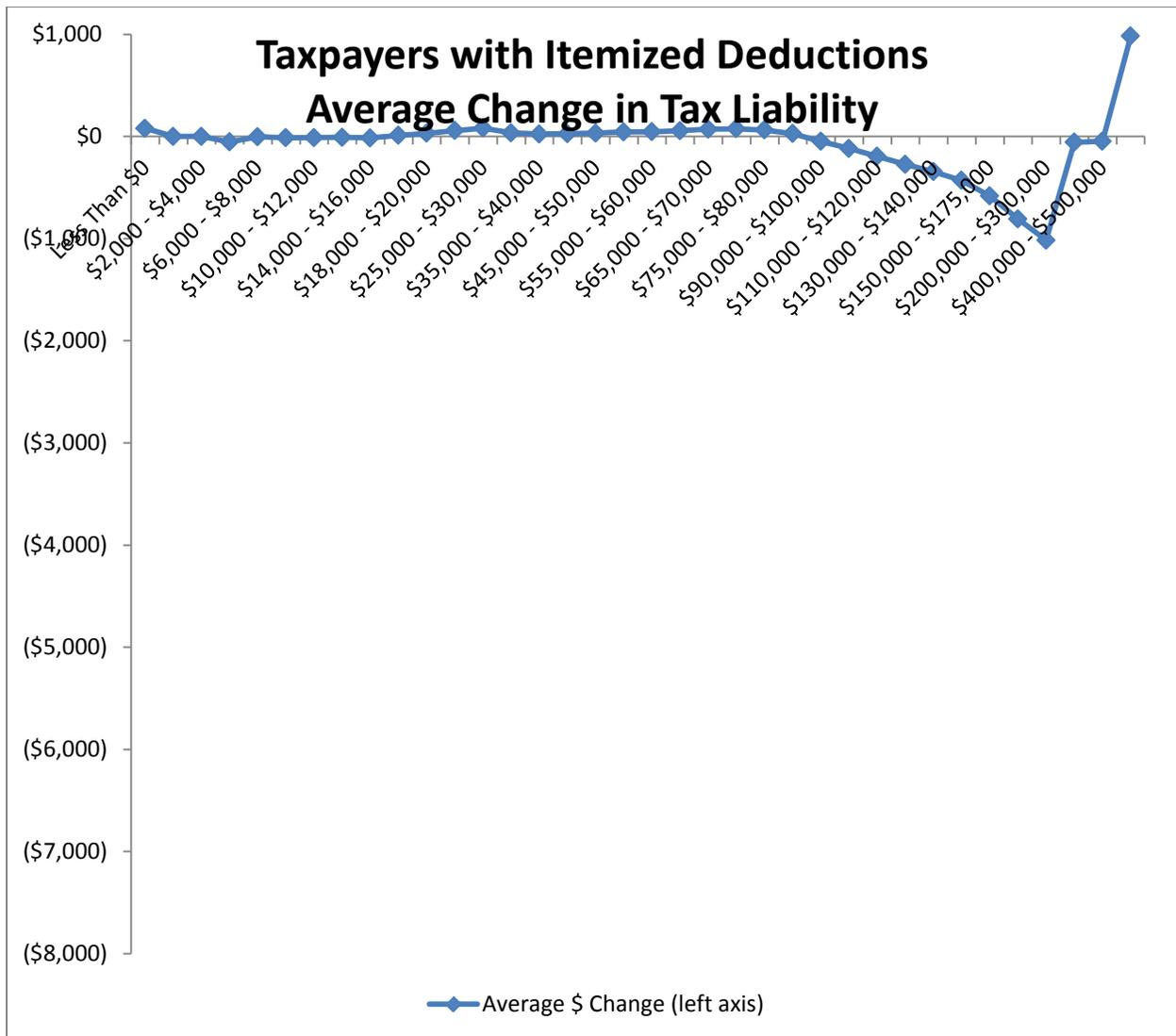


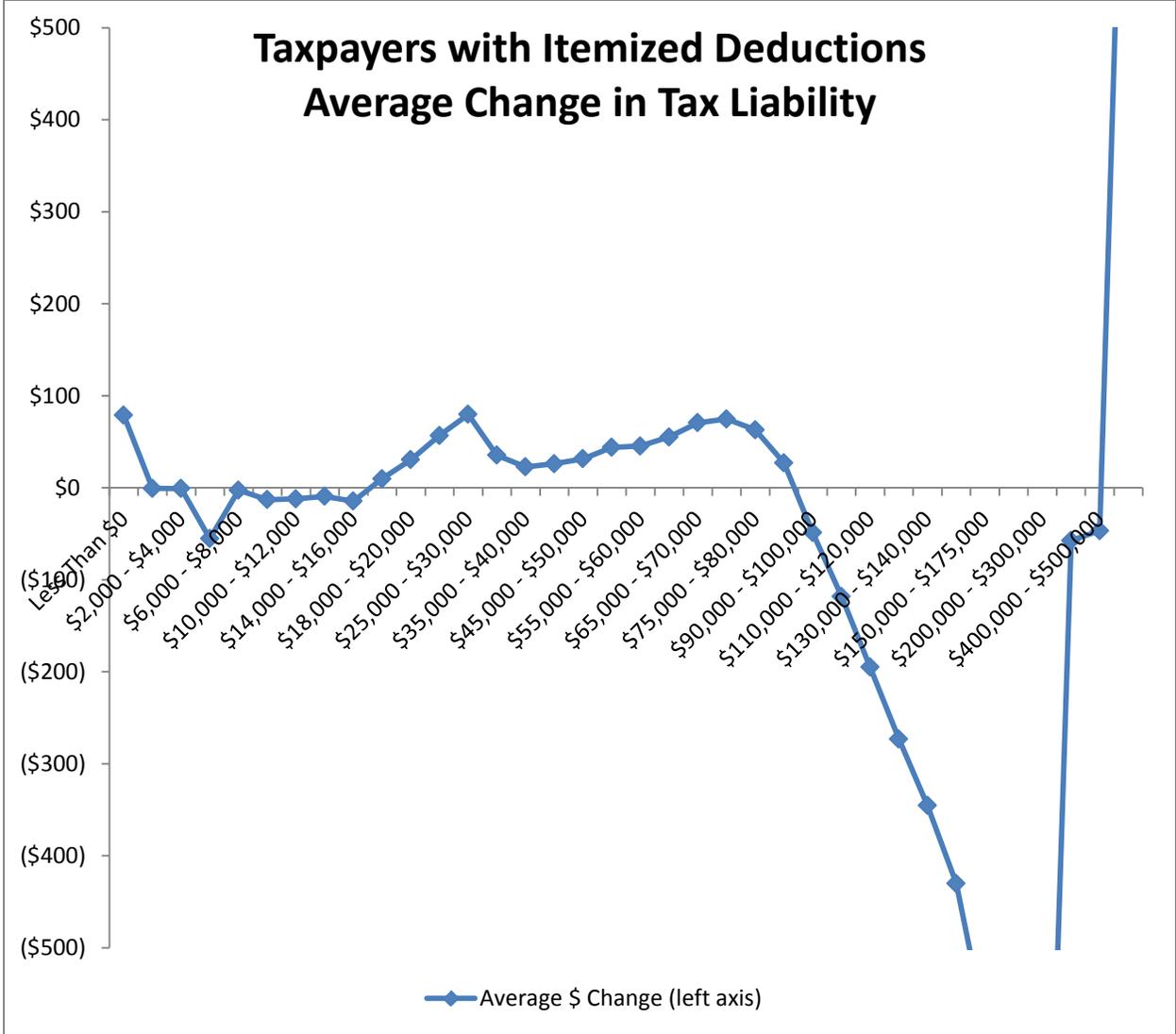


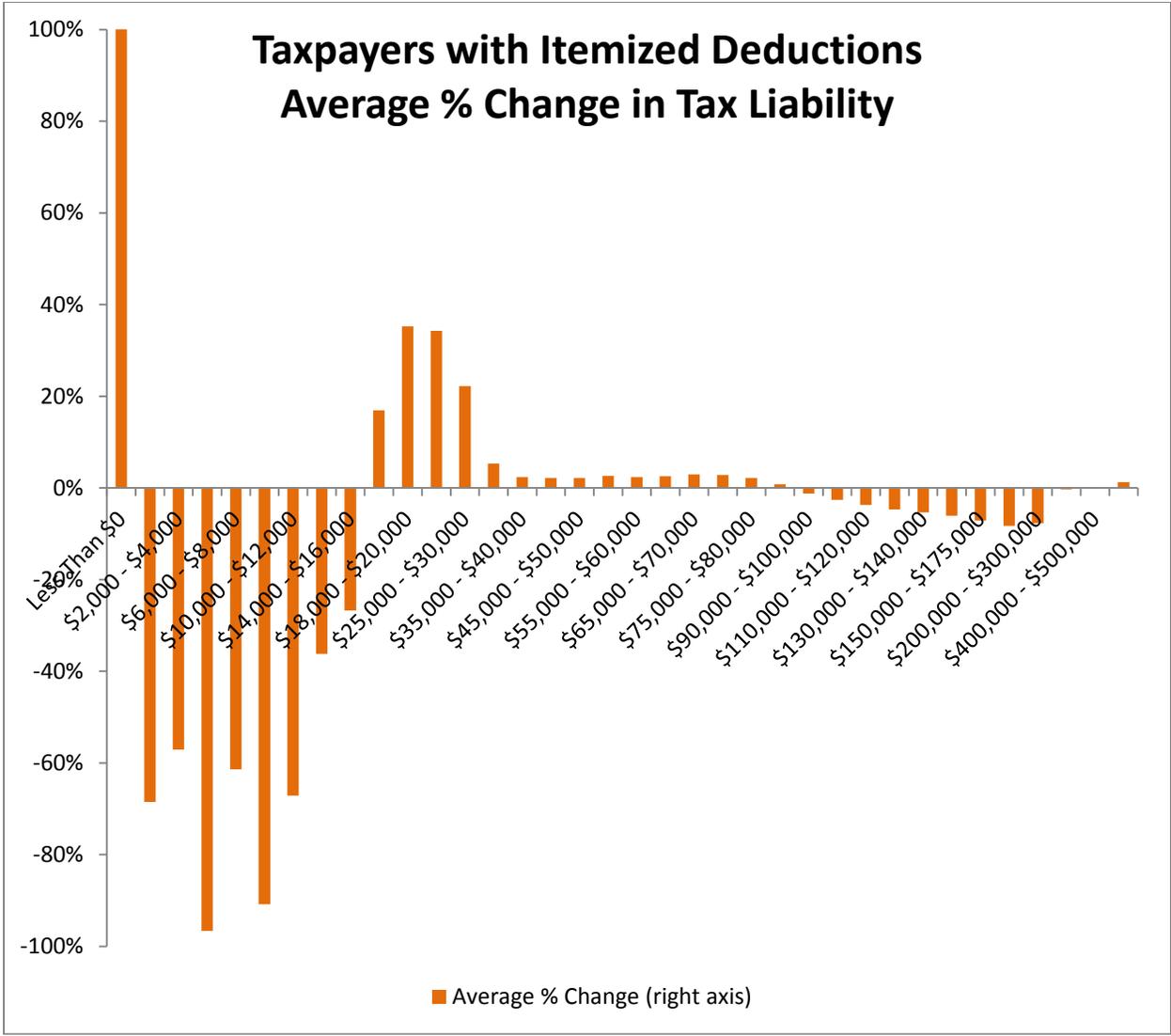


Taxpayers Grouped by Whether Itemized or Took Standard Deduction

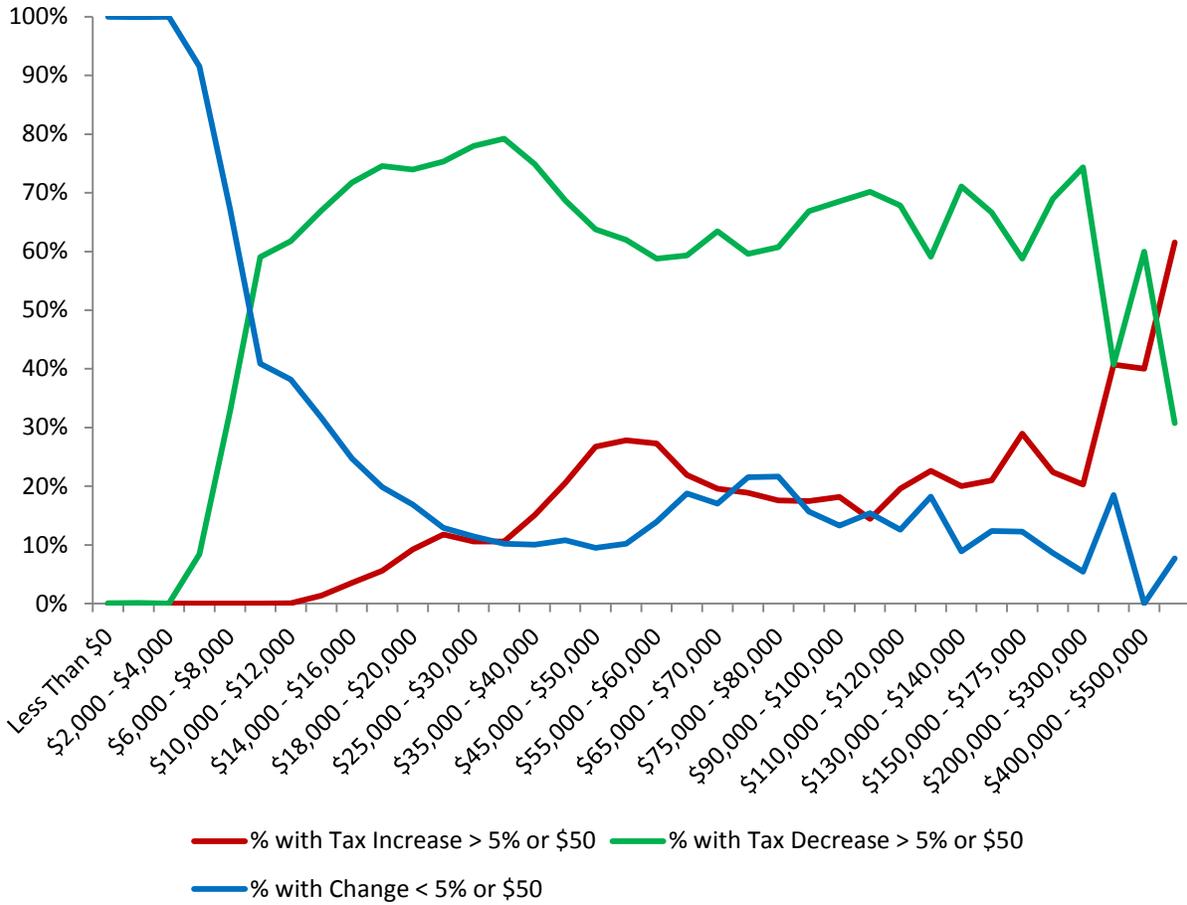


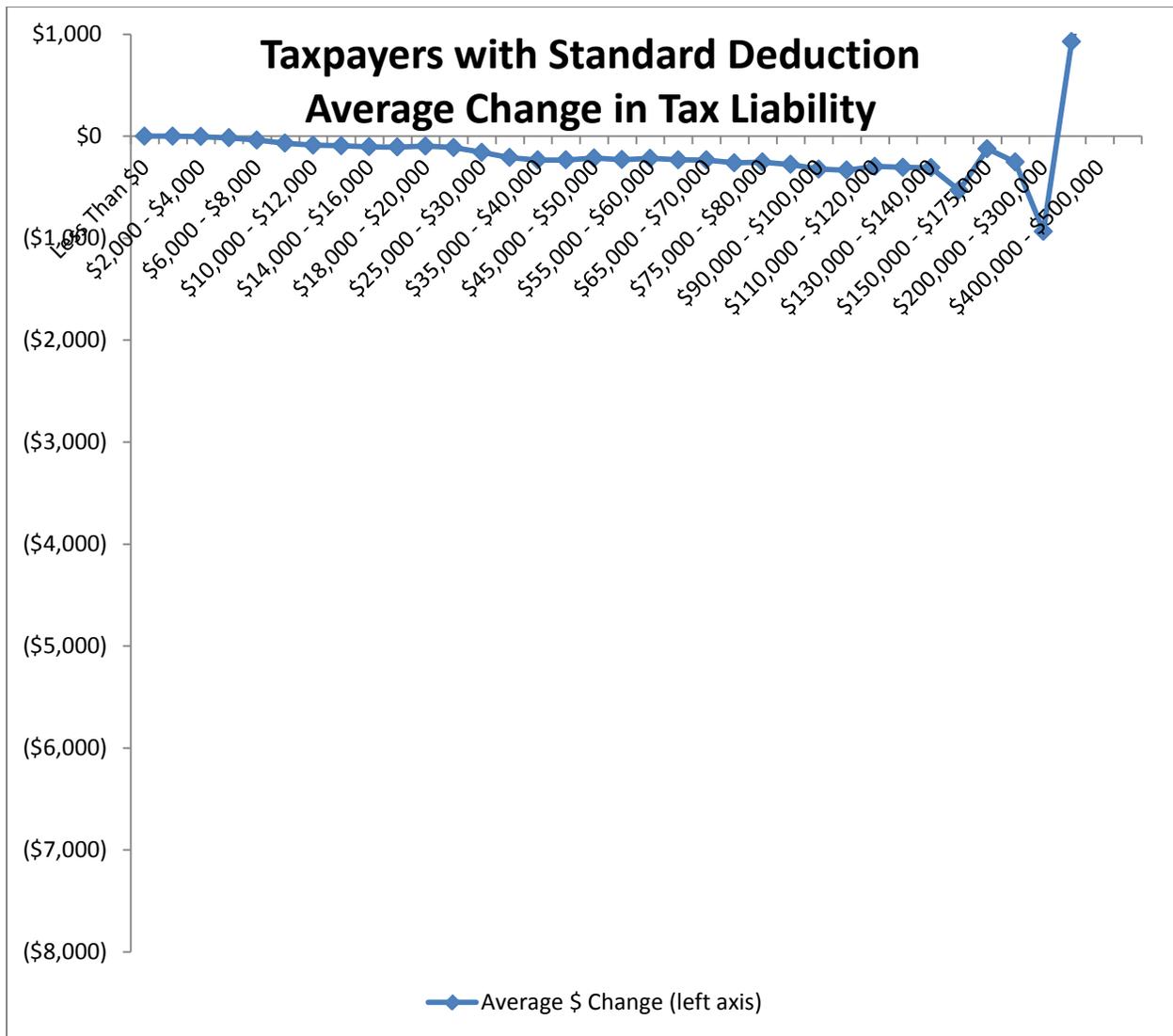




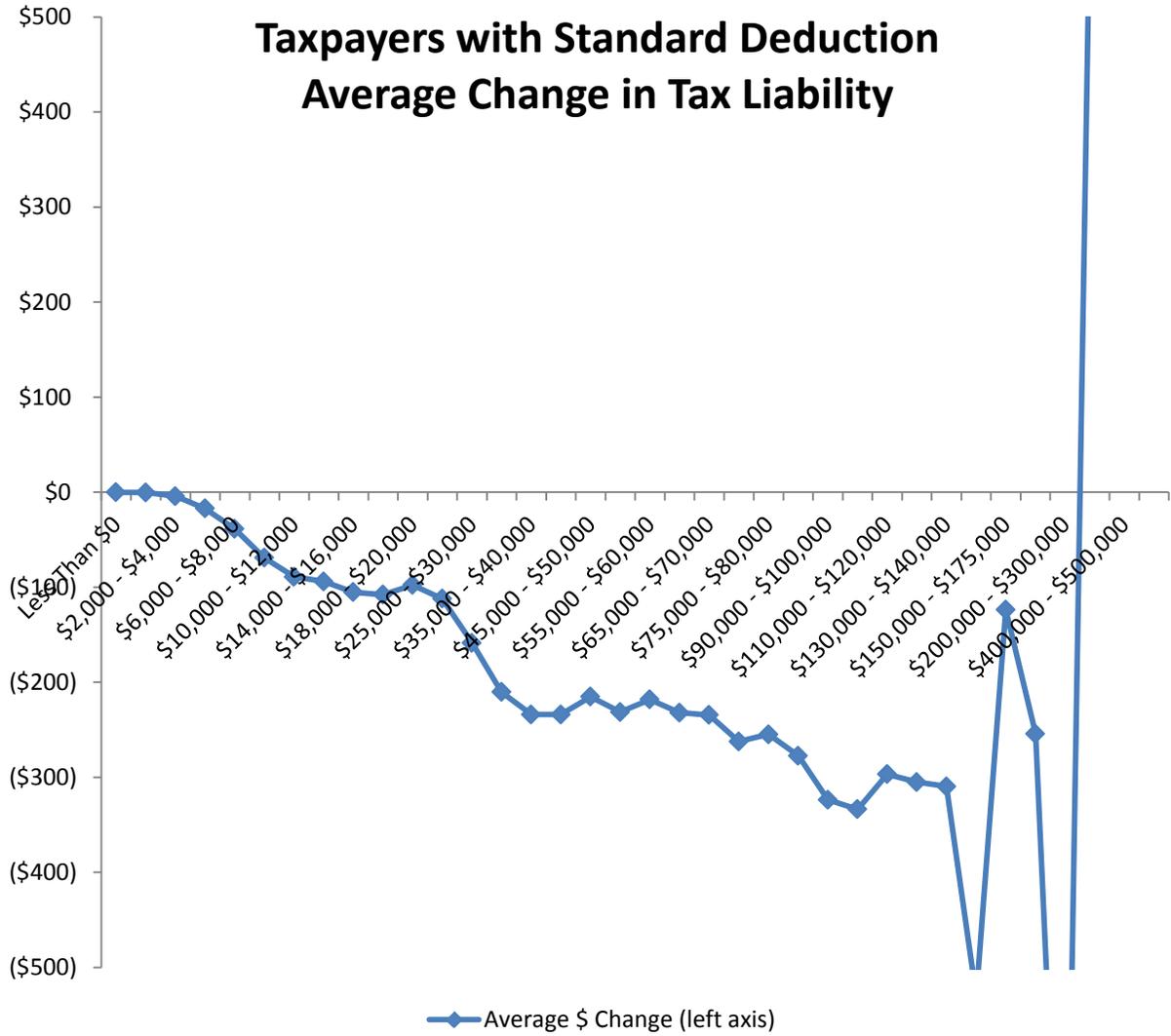


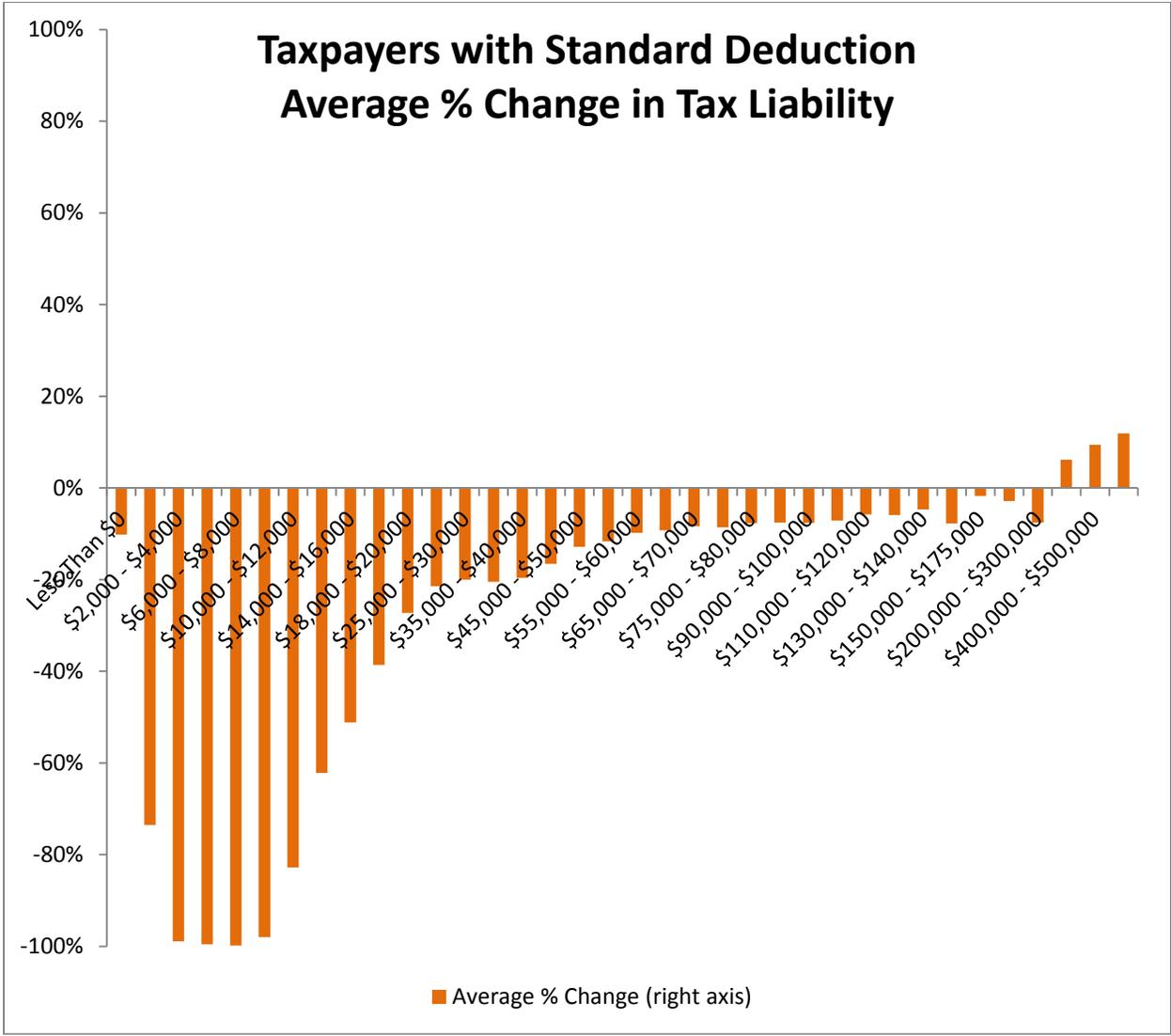
% With Increase, Decrease & No Change Taxpayers with Standard Deduction





Taxpayers with Standard Deduction Average Change in Tax Liability





HB581 - 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	165	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	481	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	821	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	1,138	0%	0%	100%	1,255	0%	0%	100%	320	0%	0%	100%	13,037	0%	9%	91%	15,750	0%	7%	93%
\$6,000 - \$8,000	1,513	0%	0%	100%	1,560	0%	2%	98%	318	0%	6%	94%	12,643	0%	35%	65%	16,034	0%	28%	72%
\$8,000 - \$10,000	1,775	0%	1%	99%	1,764	0%	3%	97%	367	0%	25%	75%	11,576	0%	64%	36%	15,482	0%	49%	51%
\$10,000 - \$12,000	2,088	0%	12%	88%	1,990	0%	6%	94%	385	1%	36%	64%	10,923	0%	65%	35%	15,386	0%	50%	50%
\$12,000 - \$14,000	2,216	0%	42%	58%	2,285	0%	11%	89%	433	2%	37%	61%	10,137	2%	65%	33%	15,071	2%	52%	46%
\$14,000 - \$16,000	2,222	0%	64%	36%	2,535	0%	19%	80%	455	5%	42%	53%	9,422	7%	64%	29%	14,634	5%	56%	40%
\$16,000 - \$18,000	2,274	0%	74%	26%	2,520	0%	30%	70%	563	7%	34%	59%	8,683	14%	63%	23%	14,040	9%	58%	34%
\$18,000 - \$20,000	2,123	1%	80%	20%	2,726	0%	36%	64%	623	12%	31%	58%	8,261	22%	59%	20%	13,733	14%	56%	30%
\$20,000 - \$25,000	4,876	2%	82%	16%	6,579	2%	46%	52%	1,993	14%	37%	48%	17,999	30%	56%	15%	31,447	19%	57%	25%
\$25,000 - \$30,000	3,857	3%	82%	15%	6,127	10%	54%	36%	6,127	25%	42%	33%	14,534	36%	52%	12%	26,833	24%	56%	20%
\$30,000 - \$35,000	3,006	4%	82%	14%	5,596	9%	64%	27%	2,809	42%	36%	22%	11,399	38%	50%	12%	22,810	27%	56%	17%
\$35,000 - \$40,000	2,267	4%	80%	15%	4,966	8%	73%	20%	3,563	56%	28%	16%	8,936	42%	46%	12%	19,732	31%	54%	15%
\$40,000 - \$45,000	1,718	5%	80%	16%	4,453	9%	75%	16%	4,115	61%	23%	16%	7,437	43%	43%	14%	17,723	35%	50%	15%
\$45,000 - \$50,000	1,305	5%	81%	14%	3,779	11%	75%	14%	4,690	65%	21%	14%	6,133	38%	42%	20%	15,907	37%	47%	16%
\$50,000 - \$55,000	1,088	3%	84%	13%	3,573	13%	74%	13%	4,991	68%	20%	13%	4,992	32%	40%	27%	14,644	37%	45%	17%
\$55,000 - \$60,000	908	4%	89%	7%	3,112	12%	74%	14%	5,401	67%	20%	13%	4,026	28%	44%	28%	13,447	39%	45%	17%
\$60,000 - \$65,000	692	4%	87%	9%	2,808	12%	75%	13%	5,650	68%	19%	13%	3,184	24%	54%	22%	12,334	40%	45%	14%
\$65,000 - \$70,000	591	2%	90%	8%	2,585	12%	77%	12%	5,911	67%	20%	13%	2,453	21%	65%	14%	11,540	41%	46%	13%
\$70,000 - \$75,000	463	2%	90%	8%	2,215	10%	78%	13%	5,825	66%	20%	14%	1,892	16%	73%	10%	10,395	41%	46%	13%
\$75,000 - \$80,000	305	4%	88%	7%	2,082	12%	76%	13%	5,615	62%	23%	15%	1,467	14%	77%	8%	9,469	40%	46%	13%
\$80,000 - \$90,000	454	3%	89%	7%	3,617	10%	78%	12%	10,153	57%	26%	17%	2,143	12%	80%	8%	16,367	37%	49%	14%
\$90,000 - \$100,000	325	3%	92%	4%	2,855	8%	82%	9%	8,372	47%	34%	18%	1,380	11%	81%	7%	12,932	31%	55%	14%
\$100,000 - \$110,000	204	3%	94%	3%	2,042	6%	84%	10%	6,530	39%	46%	15%	964	11%	83%	6%	9,740	26%	61%	12%
\$110,000 - \$120,000	111	2%	95%	3%	1,479	6%	85%	9%	5,063	30%	59%	11%	641	10%	86%	4%	7,294	22%	69%	9%
\$120,000 - \$130,000	100	5%	93%	2%	1,110	7%	86%	8%	3,820	24%	68%	8%	452	14%	82%	4%	5,482	18%	74%	7%
\$130,000 - \$140,000	80	5%	95%	0%	796	6%	88%	6%	2,710	18%	75%	6%	325	15%	81%	3%	3,911	15%	79%	6%
\$140,000 - \$150,000	50	6%	90%	4%	651	6%	88%	6%	2,037	17%	79%	4%	267	11%	83%	6%	3,005	14%	81%	5%
\$150,000 - \$175,000	93	4%	95%	1%	1,139	7%	88%	5%	3,289	15%	81%	4%	486	12%	86%	2%	5,007	12%	84%	4%
\$175,000 - \$200,000	60	4%	91%	5%	742	6%	91%	4%	1,781	12%	85%	2%	274	14%	85%	1%	2,857	10%	87%	3%
\$200,000 - \$300,000	79	4%	95%	1%	1,395	8%	89%	3%	3,032	14%	84%	1%	524	22%	76%	2%	5,030	13%	85%	2%
\$300,000 - \$400,000	35	25%	75%	0%	527	28%	68%	5%	971	39%	59%	2%	204	32%	63%	5%	1,737	34%	63%	3%
\$400,000 - \$500,000	14	36%	64%	0%	270	29%	68%	3%	448	41%	57%	2%	89	29%	68%	3%	821	36%	62%	2%
Over \$500,000	38	36%	64%	0%	581	27%	71%	2%	949	30%	70%	1%	190	34%	65%	2%	1,758	29%	70%	1%
Total	39,535	2%	63%	35%	86,392	7%	57%	36%	106,271	47%	37%	16%	204,981	16%	45%	39%	437,179	20%	47%	32%

HB581 - Impacts on Taxpayers by Income Level

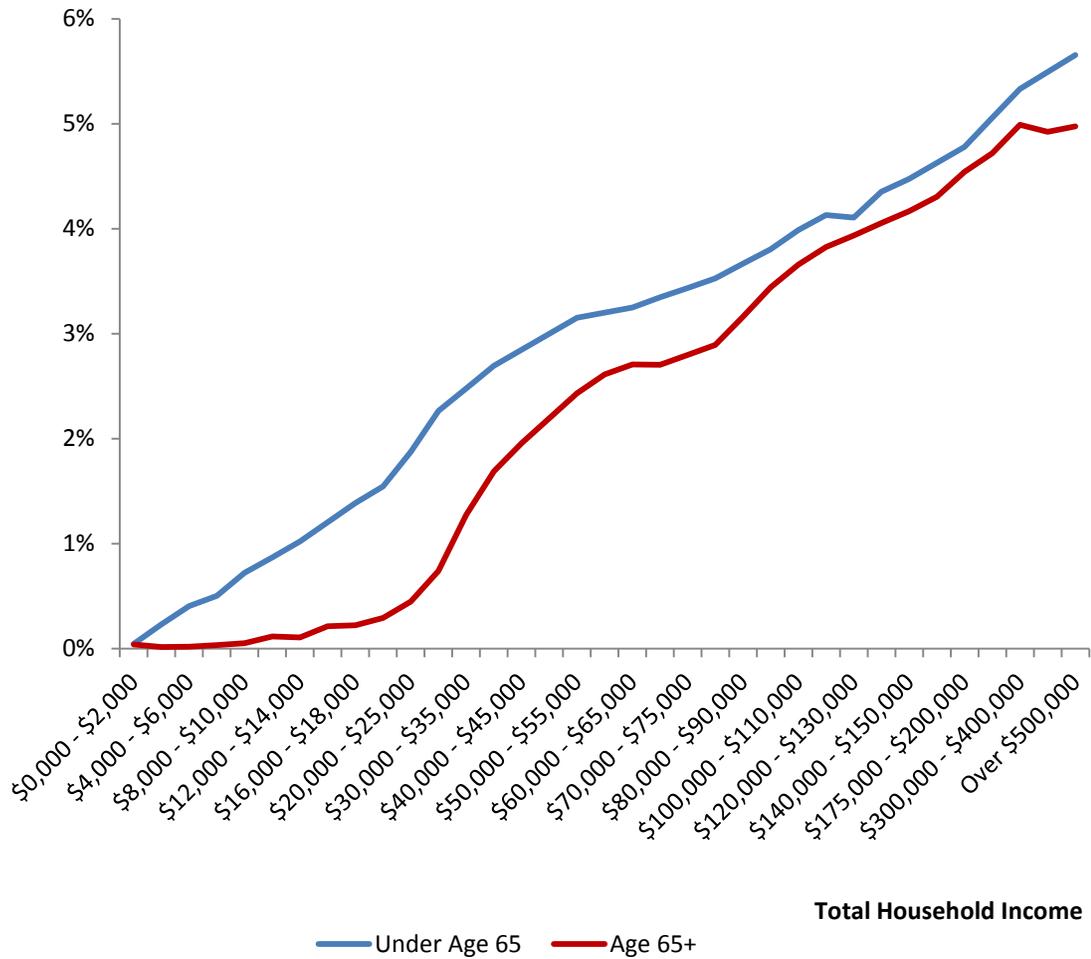
Total Household Income	Returns with No Dependents				Returns with Dependents				Returns with No Taxpayer Age 65 or Over				Returns with Taxpayer Age 65 or Over			
	Number of Returns	% with Tax Increase > 5% or \$50	% with Tax Decrease > 5% or \$50	% with Change < 5% or \$50	Number of Returns	% with Tax 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	0%	60%	40%	3,089	0%	7%	93%	12,258	0%	61%	39%	3,128	0%	5%	95%
\$12,000 - \$14,000	11,767	2%	59%	39%	3,304	1%	28%	71%	11,908	2%	64%	34%	3,163	1%	8%	91%
\$14,000 - \$16,000	11,218	5%	59%	36%	3,416	2%	46%	52%	11,470	5%	68%	27%	3,164	5%	10%	85%
\$16,000 - \$18,000	10,559	11%	57%	32%	3,481	2%	59%	38%	11,251	7%	69%	24%	2,789	15%	11%	74%
\$18,000 - \$20,000	10,321	16%	53%	30%	3,412	6%	64%	30%	11,104	12%	66%	23%	2,629	22%	14%	63%
\$20,000 - \$25,000	22,939	23%	52%	25%	8,508	7%	70%	24%	26,006	16%	65%	20%	5,441	33%	17%	49%
\$25,000 - \$30,000	19,400	32%	50%	19%	7,433	6%	72%	22%	22,105	20%	63%	17%	4,728	47%	19%	34%
\$30,000 - \$35,000	16,209	35%	49%	16%	6,601	8%	72%	20%	18,673	23%	61%	15%	4,137	43%	30%	27%
\$35,000 - \$40,000	13,668	40%	46%	13%	6,064	12%	69%	18%	16,401	29%	57%	14%	3,331	46%	35%	19%
\$40,000 - \$45,000	12,119	44%	43%	14%	5,604	16%	66%	17%	14,534	32%	54%	15%	3,189	49%	34%	17%
\$45,000 - \$50,000	10,792	45%	38%	16%	5,115	21%	64%	15%	13,042	33%	51%	16%	2,865	55%	30%	15%
\$50,000 - \$55,000	9,714	45%	36%	19%	4,930	22%	62%	15%	11,799	33%	49%	18%	2,845	56%	29%	15%
\$55,000 - \$60,000	8,546	49%	34%	17%	4,901	22%	61%	16%	10,892	34%	49%	17%	2,555	59%	26%	14%
\$60,000 - \$65,000	7,798	52%	35%	13%	4,536	22%	61%	17%	9,901	35%	50%	15%	2,433	62%	24%	13%
\$65,000 - \$70,000	7,051	54%	36%	10%	4,489	22%	61%	17%	9,219	34%	53%	13%	2,321	67%	22%	11%
\$70,000 - \$75,000	6,261	54%	36%	10%	4,134	22%	61%	17%	8,385	34%	52%	14%	2,010	71%	20%	9%
\$75,000 - \$80,000	5,674	54%	36%	10%	3,795	20%	63%	17%	7,561	32%	53%	14%	1,908	71%	20%	8%
\$80,000 - \$90,000	9,424	51%	36%	13%	6,943	18%	66%	16%	13,161	28%	56%	16%	3,206	71%	21%	8%
\$90,000 - \$100,000	7,198	46%	39%	15%	5,734	14%	73%	13%	10,605	22%	62%	16%	2,327	69%	23%	8%
\$100,000 - \$110,000	5,260	42%	44%	14%	4,480	10%	80%	10%	7,950	16%	70%	13%	1,790	66%	26%	8%
\$110,000 - \$120,000	3,863	35%	54%	11%	3,431	9%	83%	8%	6,000	13%	78%	9%	1,294	59%	31%	10%
\$120,000 - \$130,000	2,957	29%	62%	8%	2,525	7%	87%	6%	4,485	10%	83%	7%	997	56%	35%	9%
\$130,000 - \$140,000	2,062	25%	68%	7%	1,849	5%	90%	5%	3,208	8%	86%	5%	703	49%	42%	9%
\$140,000 - \$150,000	1,661	21%	74%	5%	1,344	6%	90%	4%	2,416	8%	88%	4%	589	43%	47%	10%
\$150,000 - \$175,000	2,813	19%	76%	5%	2,194	5%	93%	2%	3,930	7%	90%	3%	1,077	36%	55%	9%
\$175,000 - \$200,000	1,636	15%	81%	3%	1,221	5%	93%	2%	2,209	7%	92%	2%	648	27%	67%	6%
\$200,000 - \$300,000	2,807	19%	79%	2%	2,223	7%	92%	1%	3,862	8%	91%	1%	1,168	32%	63%	4%
\$300,000 - \$400,000	946	38%	59%	3%	791	29%	67%	4%	1,353	28%	69%	3%	384	54%	42%	4%
\$400,000 - \$500,000	463	36%	61%	3%	358	36%	63%	1%	641	29%	68%	2%	180	0%	0%	0%
Over \$500,000	967	34%	65%	1%	791	23%	76%	2%	1,359	24%	75%	1%	399	49%	49%	2%
Total	310,828	24%	42%	34%	126,351	11%	61%	27%	353,235	17%	54%	29%	83,944	34%	19%	46%

HB581 - 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%	99%	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%	3%	97%	13,484	0%	33%	67%	2,550	0%	1%	99%
\$8,000 - \$10,000	893	0%	19%	81%	13,815	0%	52%	48%	774	1%	21%	79%	12,520	0%	59%	41%	2,962	0%	6%	94%
\$10,000 - \$12,000	869	1%	19%	80%	13,726	0%	53%	47%	791	0%	20%	80%	11,905	0%	62%	38%	3,481	0%	8%	92%
\$12,000 - \$14,000	820	2%	21%	77%	13,386	1%	56%	42%	865	2%	21%	77%	11,244	1%	67%	32%	3,827	2%	10%	88%
\$14,000 - \$16,000	860	7%	22%	71%	12,872	4%	60%	35%	902	8%	21%	71%	10,640	4%	72%	25%	3,994	8%	12%	80%
\$16,000 - \$18,000	753	15%	20%	65%	12,496	8%	62%	30%	791	17%	22%	62%	10,059	6%	75%	20%	3,981	17%	13%	70%
\$18,000 - \$20,000	743	23%	20%	56%	12,168	12%	61%	27%	822	23%	16%	61%	9,486	9%	74%	17%	4,247	24%	14%	62%
\$20,000 - \$25,000	1,642	30%	24%	46%	27,801	17%	61%	22%	2,004	28%	24%	49%	20,899	12%	75%	13%	10,548	33%	19%	49%
\$25,000 - \$30,000	1,560	42%	27%	31%	23,354	22%	60%	18%	1,919	39%	27%	34%	15,380	11%	78%	11%	11,453	44%	24%	32%
\$30,000 - \$35,000	1,496	42%	32%	27%	19,383	24%	60%	16%	1,931	43%	33%	24%	10,402	11%	79%	10%	12,408	41%	36%	24%
\$35,000 - \$40,000	1,402	44%	36%	20%	16,563	29%	57%	14%	1,767	45%	36%	19%	6,885	15%	75%	10%	12,847	40%	42%	18%
\$40,000 - \$45,000	1,324	48%	34%	18%	14,638	32%	54%	14%	1,761	49%	33%	18%	5,209	21%	69%	11%	12,514	41%	42%	17%
\$45,000 - \$50,000	1,372	47%	33%	20%	12,799	34%	51%	15%	1,736	52%	32%	16%	4,020	27%	64%	9%	11,887	41%	41%	18%
\$50,000 - \$55,000	1,316	45%	37%	18%	11,590	34%	48%	18%	1,738	54%	30%	16%	3,048	28%	62%	10%	11,596	40%	41%	19%
\$55,000 - \$60,000	1,234	50%	36%	15%	10,524	35%	48%	17%	1,689	56%	29%	14%	2,404	27%	59%	14%	11,043	41%	41%	17%
\$60,000 - \$65,000	1,232	49%	35%	16%	9,408	37%	49%	14%	1,694	56%	30%	14%	1,826	22%	59%	19%	10,508	44%	43%	14%
\$65,000 - \$70,000	1,146	51%	35%	13%	8,783	36%	51%	12%	1,611	59%	28%	13%	1,521	20%	63%	17%	10,019	44%	44%	12%
\$70,000 - \$75,000	1,061	50%	36%	14%	7,736	36%	51%	13%	1,598	60%	29%	11%	1,051	19%	60%	22%	9,344	44%	45%	12%
\$75,000 - \$80,000	1,043	51%	38%	11%	6,900	34%	52%	14%	1,526	60%	27%	12%	790	18%	61%	22%	8,679	43%	45%	12%
\$80,000 - \$90,000	1,905	47%	40%	13%	11,738	30%	55%	15%	2,724	58%	29%	12%	1,090	17%	67%	16%	15,277	38%	47%	14%
\$90,000 - \$100,000	1,512	41%	46%	14%	9,079	24%	62%	15%	2,341	54%	35%	12%	629	18%	69%	13%	12,303	32%	54%	14%
\$100,000 - \$110,000	1,278	37%	52%	11%	6,582	17%	70%	13%	1,880	50%	39%	10%	388	14%	70%	15%	9,352	27%	61%	12%
\$110,000 - \$120,000	1,052	26%	64%	10%	4,660	12%	79%	9%	1,582	46%	44%	10%	221	20%	68%	13%	7,073	22%	69%	9%
\$120,000 - \$130,000	847	21%	71%	9%	3,349	9%	84%	7%	1,286	41%	51%	8%	152	23%	59%	18%	5,330	18%	75%	7%
\$130,000 - \$140,000	643	13%	81%	6%	2,333	6%	89%	5%	935	40%	53%	7%	100	20%	71%	9%	3,811	15%	80%	6%
\$140,000 - \$150,000	524	10%	83%	7%	1,650	5%	92%	3%	831	35%	58%	7%	87	21%	67%	12%	2,918	13%	82%	5%
\$150,000 - \$175,000	993	7%	88%	5%	2,522	4%	93%	3%	1,492	33%	63%	4%	123	29%	59%	12%	4,884	12%	85%	4%
\$175,000 - \$200,000	618	4%	93%	3%	1,302	2%	97%	2%	937	29%	67%	4%	63	22%	69%	9%	2,794	10%	87%	3%
\$200,000 - \$300,000	1,249	5%	93%	1%	1,894	3%	96%	1%	1,887	30%	67%	3%	80	20%	74%	5%	4,950	13%	85%	2%
\$300,000 - \$400,000	466	20%	76%	3%	526	20%	77%	4%	745	52%	46%	3%	28	41%	41%	19%	1,709	34%	63%	3%
\$400,000 - \$500,000	242	20%	78%	3%	199	12%	86%	2%	380	56%	42%	2%	18	102%	91%	8%	816	36%	62%	2%
Over \$500,000	588	9%	90%	1%	286	7%	91%	2%	884	51%	49%	1%	* combined to protect taxpayer privacy				1,745	29%	70%	1%
Total	38,834	27%	37%	36%	350,762	17%	50%	33%	47,583	40%	33%	27%	197,549	7%	54%	40%	239,630	31%	42%	26%

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

Tax/Income

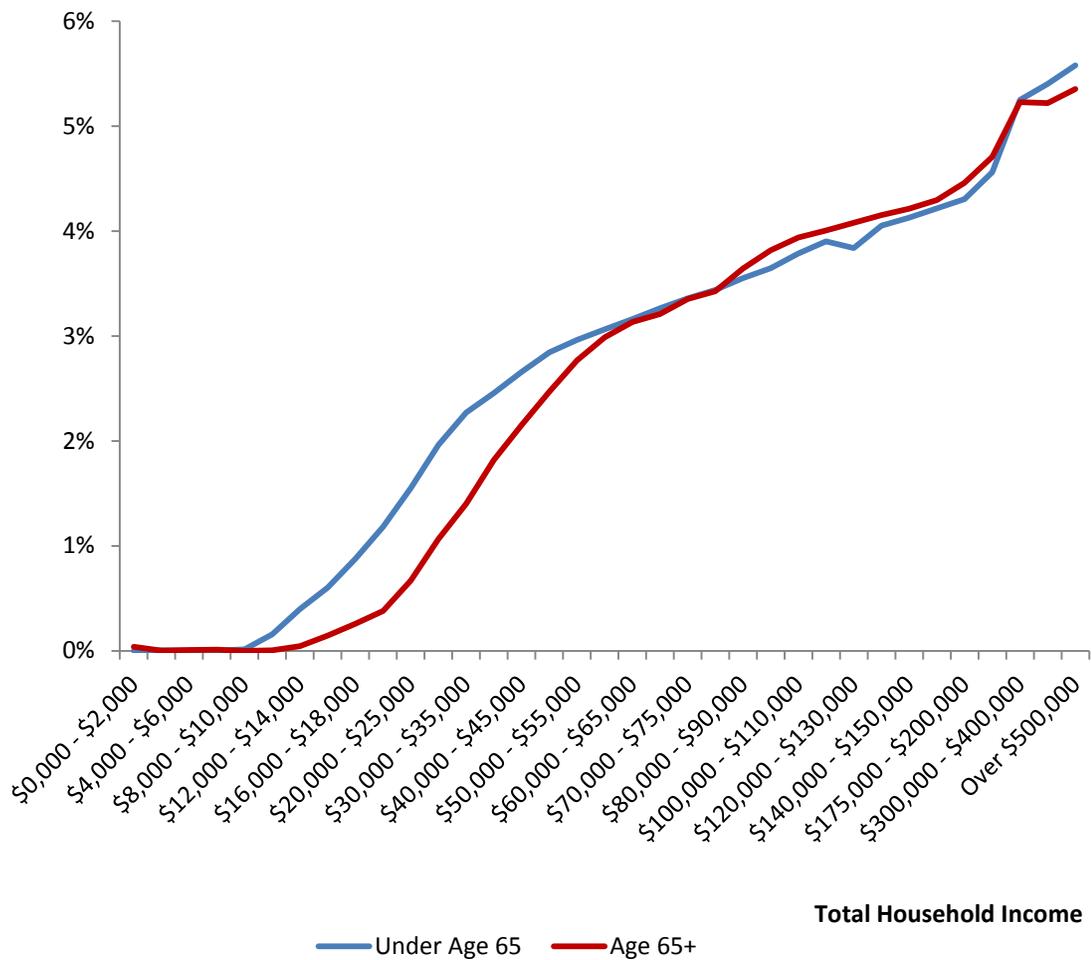


Total Household Income

— Under Age 65 — Age 65+

Tax as Percent of Income - Under and Over 65 HB581

Tax/Income



Total Household Income

— Under Age 65 — Age 65+

Impacts of HB 581 by Decile of Total Household Income

Decile	Income Range	Net Change in Tax Liability			% Change in After Tax Income		
		\$ million	%	% Losers	% Winners	% Even	Income
0	Less than \$0	\$0.250	490%	0.0%	0.1%	99.0%	
1	\$0 - \$5,815	-\$0.376	-98%	0.0%	2.0%	98.0%	0.27%
2	\$5,816 - \$11,290	-\$2.183	-94%	0.0%	39.9%	60.0%	0.53%
3	\$11,291 - \$17,144	-\$3.274	-51%	3.6%	53.8%	41.3%	0.48%
4	\$17,145 - \$23,642	-\$2.508	-18%	15.1%	55.7%	27.2%	0.26%
5	\$23,643 - \$31,729	-\$2.604	-10%	23.3%	54.6%	19.5%	0.20%
6	\$31,730 - \$42,456	-\$2.929	-7%	29.6%	51.7%	15.2%	0.17%
7	\$42,457 - \$56,355	-\$1.146	-2%	33.3%	42.9%	14.9%	0.05%
8	\$56,356 - \$74,586	\$0.890	1%	34.8%	39.0%	12.0%	-0.03%
9	\$74,587 - \$103,203	-\$0.632	0%	27.8%	39.6%	10.9%	0.02%
10	\$103,204 and Over	-\$15.012	-3%	14.4%	59.6%	4.6%	0.15%