

State Report: How the Republican Tax Giveaway to the Wealthy Would Hurt American Families

<u>Alabama</u>	<u>Louisiana</u>
<u>Alaska</u>	<u>Maine</u>
<u>Arizona</u>	<u>Maryland</u>
<u>Arkansas</u>	<u>Massachusetts</u>
<u>California</u>	<u>Michigan</u>
<u>Colorado</u>	<u>Minnesota</u>
<u>Connecticut</u>	<u>Mississippi</u>
<u>Delaware</u>	<u>Missouri</u>
<u>Florida</u>	<u>Montana</u>
<u>Georgia</u>	<u>Nebraska</u>
<u>Hawaii</u>	<u>Nevada</u>
<u>Idaho</u>	New Hampshire
<u>Illinois</u>	New Jersey
<u>Indiana</u>	New Mexico
<u>Iowa</u>	New York
<u>Kansas</u>	North Carolina
<u>Kentucky</u>	North Dakota

Ohio Oklahoma Oregon <u>Pennsylvania</u> **Rhode Island** South Carolina South Dakota Tennessee <u>Texas</u> <u>Utah</u> **Vermont** <u>Virginia</u> **Washington** West Virginia **Wisconsin Wyoming**



Alabama Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Alabama Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 298,000 Alabama households next year.
- In Alabama, 533,983 households deduct state and local taxes, with an average deduction of \$5,918. The Republican plan eliminates this deduction.
- 385,650 Alabama households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than six times the median home value in Alabama of \$126,900.

- <u>The Republican tax plan</u> would *raise* taxes on about 298,000 Alabama households, or 14.5 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Alabama households could do with that money:
 - o Pay for 2.0 months of child care
 - o Pay for 5.6 months of electric bills
 - o Pay for 2.0 months of health care premiums [JEC, 2017]
- According to the IRS, 26 percent of tax filers, or 533,983 Alabama households, deduct their state and local taxes with an average deduction of \$5,918 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 385,650 Alabama tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than six times the \$126,900 value of the median Alabama home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Alabama making between \$37,000 and \$57,900 per year who do benefit see only 8.3 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Alabama (3,180 total, or 0.15 percent of filers in 2015) would receive 49.2 percent of the benefits from the tax plan. [ITEP, 2017]
- In Alabama, only 40 total estates (0.1 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Alabama, 1.5 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 521,470 low-income individuals in Alabama, helping them make ends meet with an average credit of \$2,770. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 153,000 Alabamians (including 80,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 2,053,780 returns filed in 2015. [IRS, 2015]



Alaska Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Alaska Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 51,000 Alaska households next year.
- In Alaska, 76,073 households deduct state and local taxes, with an average deduction of \$4,931. The Republican plan eliminates this deduction.
- 66,390 Alaska households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 nearly three times the median home value in Alaska of \$268,800.

- <u>The Republican tax plan</u> would *raise* taxes on about 51,000 Alaska households, or 14.2 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Alaska households could do with that money:
 - o Pay for 0.9 months of child care
 - o Pay for 6.6 months of electric bills
 - Pay for 2.0 months of health care premiums [JEC, <u>2017</u>]
- According to the IRS, 21 percent of tax filers, or 76,073 Alaska households, deduct their state and local taxes with an average deduction of \$4,931 in 2015. President Trump's plan eliminates this deduction, which would lower home values and put

pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]

- In 2015, 66,390 Alaska tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, nearly three the \$268,800 value of the median Alaska home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Alaska making between \$41,200 and \$65,900 per year who do benefit see only 3.8 percent of the total benefits of the tax plan. [ITEP, 2017]

Tax cuts for the wealthiest:

 The Institute on Taxation and Economic Policy finds that millionaires in Alaska (710 total, or 0.2 percent of filers in 2015) would receive 39.1 percent of the benefits from the tax plan. [ITEP, 2017]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Alaska, 210,430 dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 47,960 low-income individuals in Alaska, helping them make ends meet with an average credit of \$2,065. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 14,000 Alaskans (including 7,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 362,250 returns filed in 2015. [IRS, 2015]



Arizona Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Arizona Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 436,000 Arizona households next year.
- In Arizona, 813,386 households deduct state and local taxes, with an average deduction of \$7,403. The Republican plan eliminates this deduction.
- 638,050 Arizona households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than three times the median home value in Arizona of \$225,600.

- The Republican tax plan would *raise* taxes on about 436,000 Arizona households, or 15.0 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Arizona households could do with that money:
 - o Pay for 1.2 months of child care
 - Pay for 6.4 months of electric bills
 - o Pay for 1.8 months of health care premiums [JEC, 2017]
- According to the IRS, 28 percent of tax filers, or 813,386 Arizona households, deduct their state and local taxes with an average deduction of \$7,403 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 638,050 Arizona tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than three times the \$225,600 value of the median Arizona home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Arizona making between \$38,200 and \$61,000 per year who do benefit see only 3.1 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Arizona (5,870 total, or 0.2 percent of filers in 2015) would receive 48.3 percent of the benefits from the tax plan. [ITEP, 2017]
- In Arizona, only 80 total estates (0.1 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Arizona, 2.1 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 608,240 low-income individuals in Arizona, helping them make ends meet with an average credit of \$2,561. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 276,000 Arizonans (including 147,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 2,904,950 returns filed in 2015. [IRS, 2015]



Arkansas Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Arkansas Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 141,000 Arkansas households next year.
- In Arkansas, 270,402 households deduct state and local taxes, with an average deduction of \$9,116. The Republican plan eliminates this deduction.
- 193,480 Arkansas households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than six times the median home value in Arkansas of \$122,200.

- <u>The Republican tax plan</u> would *raise* taxes on about 141,000 Arkansas households, or 11.5 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Arkansas households could do with that money:
 - o Pay for 1.9 months of child care
 - o Pay for 7.2 months of electric bills
 - o Pay for 1.9 months of health care premiums [JEC, 2017]
- According to the IRS, 22 percent of tax filers, or 270,402 Arkansas households, deduct their state and local taxes with an average deduction of \$9,116 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 193,480 Arkansas tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than six times the \$122,200 value of the median Arkansas home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Arkansas making between \$35,200 and \$55,300 per year who do benefit see only 9.8 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Arkansas (1,730 total, or 0.14 percent of filers in 2015) would receive 47.3 percent of the benefits from the tax plan. [ITEP, 2017]
- In Arkansas, only 20 total estates (0.1 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Arkansas, 862,620 dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 308,760 low-income individuals in Arkansas, helping them make ends meet with an average credit of \$2,612. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 112,000 Arkansans (including 57,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 1,229,100 returns filed in 2015. [IRS, 2015]



California Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt California Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 4.1 million California households next year.
- In California, 6 million households deduct state and local taxes, with an average deduction of \$18,437. The Republican plan eliminates this deduction.
- 4.3 million California households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than 1.5 times the median home value in California of \$507,700.

- <u>The Republican tax plan</u> would *raise* taxes on about 4.1 million California households, or 22.8 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what California households could do with that money:
 - o Pay for 1.0 months of child care
 - Pay for 8.4 months of electric bills
 - Pay for 2.0 months of health care premiums [JEC, <u>2017</u>]
- According to the IRS, 34 percent of tax filers, or 6 million California households, deduct their state and local taxes with an average deduction of \$18,437 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 4.3 million California tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than 1.5 times the \$507,700 value of the median California home. [IRS, 2015; Zillow, 2017]
- Middle-class families in California making between \$47,200 and \$75,500 per year who do benefit see only 8.5 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in California (110,400 total, or 0.64 percent of filers in 2015) would receive 67.9 percent of the benefits from the tax plan. [ITEP, 2017]
- In California, only 1,070 total estates (0.4 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In California, 13 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 3.3 million low-income individuals in California, helping them make ends meet with an average credit of \$2,346. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 1.2 million Californians (including 621,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 17,162,300 returns filed in 2015. [IRS, 2015]



Colorado Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Colorado Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 445,000 Colorado households next year.
- In Colorado, 837,520 households deduct state and local taxes, with an average deduction of \$9,017. The Republican plan eliminates this deduction.
- 694,060 Colorado households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than twice the median home value in Colorado of \$337,900.

- <u>The Republican tax plan</u> would *raise* taxes on about 445,000 Colorado households, or 17.0 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Colorado households could do with that money:
 - o Pay for 0.9 months of child care
 - o Pay for 9.5 months of electric bills
 - o Pay for 2.0 months of health care premiums [JEC, 2017]
- According to the IRS, 32 percent of tax filers, or 837,520 Colorado households, deduct their state and local taxes with an average deduction of \$9,017 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 694,060 Colorado tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than twice the \$337,900 value of the median Colorado home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Colorado making between \$45,100 and \$69,500 per year who do benefit see only 7.0 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Colorado (10,500 total, or 0.39 percent of filers in 2015) would receive 45.5 percent of the benefits from the tax plan. [ITEP, 2017]
- In Colorado, only 70 total estates (0.2 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Colorado, 1.6 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 376,800 low-income individuals in Colorado, helping them make ends meet with an average credit of \$2,163. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 148,000 Coloradans (including 82,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 2,705,000 returns filed in 2015. [IRS, 2015]



Connecticut Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Connecticut Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 428,000 Connecticut households next year.
- In Connecticut, 723,773 households deduct state and local taxes, with an average deduction of \$19,664. The Republican plan eliminates this deduction.
- 536,970 Connecticut households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than three times the median home value in Connecticut of \$246,800.

- <u>The Republican tax plan</u> would *raise* taxes on about 428,000 Connecticut households, or 24.3 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Connecticut households could do with that money:
 - o Pay for 0.8 months of child care
 - o Pay for 5.2 months of electric bills
 - o Pay for 1.8 months of health care premiums [JEC, 2017]
- According to the IRS, 41 percent of tax filers, or 723,773 Connecticut households, deduct their state and local taxes with an average deduction of \$19,664 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 536,970 Connecticut tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than three times the \$246,800 value of the median Connecticut home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Connecticut making between \$47,300 and \$80,400 per year who do benefit see only 1.4 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Connecticut (11,490 total, or 0.65 percent of filers in 2015) would receive 78.0 percent of the benefits from the tax plan. [ITEP, 2017]
- In Connecticut, only 110 total estates (0.4 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Connecticut, 966,470 dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 231,080 low-income individuals in Connecticut, helping them make ends meet with an average credit of \$2,170. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 69,000 Connecticuters (including 35,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 1,765,300 returns filed in 2015. [IRS, 2015]



Delaware Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Delaware Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 62,000 Delaware households next year.
- In Delaware, 144,877 households deduct state and local taxes, with an average deduction of \$9,194. The Republican plan eliminates this deduction.
- 116,580 Delaware households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 nearly four times the median home value in Delaware of \$216,100.

- The Republican tax plan would raise taxes on about 62,000 Delaware households, or 13.7 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Delaware households could do with that money:
 - o Pay for 1.1 months of child care
 - o Pay for 6.1 months of electric bills
 - o Pay for 1.8 months of health care premiums [JEC, 2017]
- According to the IRS, 32 percent of tax filers, or 144,877 Delaware households, deduct their state and local taxes with an average deduction of \$9,194 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 116,580 Delaware tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, nearly four times the \$216,100 value of the median Delaware home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Delaware making between \$39,500 and \$64,900 per year who do benefit see only 9.9 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Delaware (820 total, or 0.18 percent of filers in 2015) would receive 43.9 percent of the benefits from the tax plan. [ITEP, 2017]
- In Delaware, only 20 total estates (0.2 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Delaware, 265,570 dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 77,080 low-income individuals in Delaware, helping them make ends meet with an average credit of \$2,350. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 29,000 Delawareans (including 14,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 452,740 returns filed in 2015. [IRS, 2015]



Florida Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Florida Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 992,000 Florida households next year.
- In Florida, 2.1 million households deduct state and local taxes, with an average deduction of \$7,373. The Republican plan eliminates this deduction.
- 1.5 million Florida households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 nearly four times the median home value in Florida of \$211,200.

- The Republican tax plan would raise taxes on about 992,000 Florida households, or 10.3 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Florida households could do with that money:
 - o Pay for 1.4 months of child care
 - o Pay for 6.0 months of electric bills
 - Pay for 1.5 months of health care premiums [JEC, 2017]
- According to the IRS, 22 percent of tax filers, or 2.1 million Florida households, deduct their state and local taxes with an average deduction of \$7,373 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 1.5 million Florida tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, nearly four times the \$211,200 value of the median Florida home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Florida making between \$33,700 and \$54,200 per year who do benefit see only 3.2 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Florida (32,880 total, or 0.34 percent of filers in 2015) would receive 62.0 percent of the benefits from the tax plan. [ITEP, 2017]
- In Florida, only 620 total estates (0.3 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Florida, 5.5 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 2.2 million low-income individuals in Florida, helping them make ends meet with an average credit of \$2,460. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 600,000 Floridians (including 311,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 9,627,280 returns filed in 2015. [IRS, 2015]



Georgia Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Georgia Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 911,000 Georgia households next year.
- In Georgia, 1.5 million households deduct state and local taxes, with an average deduction of \$9,158. The Republican plan eliminates this deduction.
- 1.1 million Georgia households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than five times the median home value in Georgia of \$158,500.

- The Republican tax plan would raise taxes on about 911,000 Georgia households, or 20.5 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Georgia households could do with that money:
 - o Pay for 1.4 months of child care
 - o Pay for 6.1 months of electric bills
 - o Pay for 1.7 months of health care premiums [JEC, 2017]
- According to the IRS, 33 percent of tax filers, or 1.5 million Georgia households, deduct their state and local taxes with an average deduction of \$9,158 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 1.1 million Georgia tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than five times the \$158,500 value of the median Georgia home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Georgia making between \$38,400 and \$59,600 per year who do benefit see only 5.0 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Georgia (10,290 total, or 0.23 percent of filers in 2015) would receive 64.6 percent of the benefits from the tax plan. [ITEP, 2017]
- In Georgia, only 120 total estates (0.1 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Georgia, 3,341,230 dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 1.1 million low-income individuals in Georgia, helping them make ends meet with an average credit of \$2,735. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 400,000 Georgians (including 223,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 4,442,630 returns filed in 2015. [IRS, 2015]



Hawaii Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Hawaii Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 123,000 Hawaii households next year.
- In Hawaii, 199,685 households deduct state and local taxes, with an average deduction of \$9,905. The Republican plan eliminates this deduction.
- 141,980 Hawaii households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 nearly 1.5 times the median home value in Hawaii of \$604,800.

- The Republican tax plan would raise taxes on about 123,000 Hawaii households, or 17.8 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Hawaii households could do with that money:
 - o Pay for 0.8 months of child care
 - Pay for 5.2 months of electric bills
 - o Pay for 2.2 months of health care premiums [JEC, 2017]
- According to the IRS, 29 percent of tax filers, or 199,685 Hawaii households, deduct their state and local taxes with an average deduction of \$9,905 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 141,980 Hawaii tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, nearly 1.5 times the \$604,800 value of the median Hawaii home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Hawaii making between \$41,200 and \$61,800 per year who do benefit see only 8.1 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Hawaii (960 total, or 0.14 percent of filers in 2015) would receive 44.8 percent of the benefits from the tax plan. [ITEP, 2017]
- In Hawaii, only 20 total estates (0.2 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Hawaii, 384,170 dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 110,700 low-income individuals in Hawaii, helping them make ends meet with an average credit of \$2,163. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 48,000 Hawaiians (including 24,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 688,570 returns filed in 2015. [IRS, 2015]



Idaho Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Idaho Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 101,000 Idaho households next year.
- In Idaho, 202,129 households deduct state and local taxes, with an average deduction of \$8,862. The Republican plan eliminates this deduction.
- 158,680 Idaho households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than four times the median home value in Idaho of \$195,700.

- The Republican tax plan would *raise* taxes on about 101,000 Idaho households, or 14.0 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Idaho households could do with that money:
 - Pay for 1.5 months of child care
 - Pay for 8.4 months of electric bills
 - Pay for 1.8 months of health care premiums [JEC, <u>2017</u>]
- According to the IRS, 28 percent of tax filers, or 202,129 Idaho households, deduct their state and local taxes with an average deduction of \$8,862 in 2015. President Trump's plan eliminates this deduction, which would lower home values and put

pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]

- In 2015, 158,680 Idaho tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than four times the \$195,700 value of the median Idaho home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Idaho making between \$39,400 and \$61,900 per year who
 do benefit see only 8.0 percent of the total benefits of the tax plan. [ITEP, 2017]

Tax cuts for the wealthiest:

• The Institute on Taxation and Economic Policy finds that millionaires in Idaho (1,140 total, or 0.16 percent of filers in 2015) would receive 46.6 percent of the benefits from the tax plan. [ITEP, 2017]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Idaho, 519,480 dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 138,500 low-income individuals in Idaho, helping them make ends meet with an average credit of \$2,303. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 77,000 Idahoans (including 42,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 721,890 returns filed in 2015. [IRS, 2015]



Illinois Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Illinois Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 1.2 million Illinois households next year.
- In Illinois, 1.9 million households deduct state and local taxes, with an average deduction of \$12,523. The Republican plan eliminates this deduction.
- 1.4 million Illinois households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 nearly five times the median home value in Illinois of \$170,600.

- <u>The Republican tax plan</u> would *raise* taxes on about 1.2 million Illinois households, or 19.3 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Illinois households could do with that money:
 - o Pay for 1.0 months of child care
 - Pay for 8.8 months of electric bills
 - o Pay for 1.9 months of health care premiums [JEC, 2017]
- According to the IRS, 31 percent of tax filers, or 1.9 million Illinois households, deduct their state and local taxes with an average deduction of \$12,523 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 1.4 million Illinois tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, nearly five times the \$170,600 value of the median Illinois home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Illinois making between \$44,300 and \$71,200 per year who do benefit see only 7.1 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Illinois (19,800 total, or 0.32 percent of filers in 2015) would receive 65.2 percent of the benefits from the tax plan. [ITEP, 2017]
- In Illinois, only 220 total estates (0.2 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Illinois, 4.1 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 1 million low-income individuals in Illinois, helping them make ends meet with an average credit of \$2,477. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 478,000 Illinians (including 252,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 6,161,970 returns filed in 2015. [IRS, 2015]



Indiana Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Indiana Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 335,000 Indiana households next year.
- In Indiana, 714,044 households deduct state and local taxes, with an average deduction of \$8,756. The Republican plan eliminates this deduction.
- 548,490 Indiana households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than six times the median home value in Indiana of \$121,700.

- The Republican tax plan would raise taxes on about 335,000 Indiana households, or 10.8 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Indiana households could do with that money:
 - o Pay for 1.4 months of child care
 - o Pay for 7.1 months of electric bills
 - o Pay for 2.3 months of health care premiums [JEC, 2017]
- According to the IRS, 23 percent of tax filers, or 714,044 Indiana households, deduct their state and local taxes with an average deduction of \$8,756 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 548,490 Indiana tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than six times the \$121,700 value of the median Indiana home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Indiana making between \$42,000 and \$64,000 per year who do benefit see only 6.7 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Indiana (4,980 total, or 0.16 percent of filers in 2015) would receive 43.7 percent of the benefits from the tax plan. [ITEP, 2017]
- In Indiana, only 70 total estates (0.1 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Indiana, 2 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 563,530 low-income individuals in Indiana, helping them make ends meet with an average credit of \$2,398. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 159,000 Indianans (including 86,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 3,104,540 returns filed in 2015. [IRS, 2015]



Iowa Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Iowa Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 182,000 Iowa households next year.
- In Iowa, 421,744 households deduct state and local taxes, with an average deduction of \$10,163. The Republican plan eliminates this deduction.
- 305,760 Iowa households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 – more than six times the median home value in Iowa of \$126,200.

- The Republican tax plan would raise taxes on about 182,000 Iowa households, or 12.5 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Iowa households could do with that money:
 - o Pay for 1.1 months of child care
 - o Pay for 8.1 months of electric bills
 - o Pay for 2.2 months of health care premiums [JEC, 2017]
- According to the IRS, 29 percent of tax filers, or 421,744 Iowa households, deduct their state and local taxes with an average deduction of \$10,163 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 305,760 Iowa tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than six times the \$126,200 value of the median Iowa home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Iowa making between \$42,000 and \$64,100 per year who do benefit see only 6.8 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Iowa (2,170 total, or 0.15 percent of filers in 2015) would receive 42.6 percent of the benefits from the tax plan. [ITEP, 2017]
- In Iowa, only 70 total estates (0.2 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Iowa, 866,440 dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 214,700 low-income individuals in Iowa, helping them make ends meet with an average credit of \$2,248. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 70,000 Iowans (including 39,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 1,454,290 returns filed in 2015. [IRS, 2015]



Kansas Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Kansas Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 150,000 Kansas households next year.
- In Kansas, 334,788 households deduct state and local taxes, with an average deduction of \$9,425. The Republican plan eliminates this deduction.
- 247,170 Kansas households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than six times the median home value in Kansas of \$125,900.

- The Republican tax plan would raise taxes on about 150,000 Kansas households, or 11.2 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Kansas households could do with that money:
 - Pay for 1.2 months of child care
 - o Pay for 7.2 months of electric bills
 - Pay for 2.0 months of health care premiums [JEC, <u>2017</u>]
- According to the IRS, 25 percent of tax filers, or 334,788 Kansas households, deduct their state and local taxes with an average deduction of \$9,425 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 247,170 Kansas tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than six times the \$125,900 value of the median Kansas home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Kansas making between \$42,800 and \$67,100 per year who do benefit see only 6.9 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Kansas (2,760 total, or 0.21 percent of filers in 2015) would receive 52.6 percent of the benefits from the tax plan. [ITEP, 2017]
- In Kansas, only 50 total estates (0.2 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Kansas, 866,800 dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 217,330 low-income individuals in Kansas, helping them make ends meet with an average credit of \$2,357. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 70,000 Kansans (including 37,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 1,339,150 returns filed in 2015. [IRS, 2015]



Kentucky Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Kentucky Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 252,000 Kentucky households next year.
- In Kentucky, 496,582 households deduct state and local taxes, with an average deduction of \$9,955. The Republican plan eliminates this deduction.
- 381,070 Kentucky households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 nearly six times the median home value in Kentucky of \$135,800.

- The Republican tax plan would raise taxes on about 252,000 Kentucky households, or 13.2 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Kentucky households could do with that money:
 - o Pay for 1.4 months of child care
 - o Pay for 6.9 months of electric bills
 - o Pay for 2.0 months of health care premiums [JEC, 2017]
- According to the IRS, 26 percent of tax filers, or 496,582 Kentucky households, deduct their state and local taxes with an average deduction of \$9,955 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 381,070 Kentucky tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, nearly six times the \$135,800 value of the median Kentucky home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Kentucky making between \$38,100 and \$56,600 per year who do benefit see only 8.5 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Kentucky (2,500 total, or 0.13 percent of filers in 2015) would receive 40.2 percent of the benefits from the tax plan. [ITEP, 2017]
- In Kentucky, only 40 total estates (0.1 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Kentucky, 1.2 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 412,530 low-income individuals in Kentucky, helping them make ends meet with an average credit of \$2,399. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 161,000 Kentuckians (including 90,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 1,909,930 returns filed in 2015. [IRS, 2015]



Louisiana Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Louisiana Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 235,000 Louisiana households next year.
- In Louisiana, 458,638 households deduct state and local taxes, with an average deduction of \$6,742. The Republican plan eliminates this deduction.

- The Republican tax plan would raise taxes on about 235,000 Louisiana households, or 11.8 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Louisiana households could do with that money:
 - o Pay for 1.9 months of child care
 - o Pay for 6.6 months of electric bills
 - o Pay for 1.6 months of health care premiums [JEC, 2017]
- According to the IRS, 23 percent of tax filers, or 458,638 Louisiana households, deduct their state and local taxes with an average deduction of \$6,742 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]

- In 2015, 311,870 Louisiana tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000. [IRS, 2015; Zillow, 2017]
- Middle-class families in Louisiana making between \$38,300 and \$59,500 per year who do benefit see only 5.2 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Louisiana (3,660 total, or 0.18 percent of filers in 2015) would receive 50.4 percent of the benefits from the tax plan. [ITEP, 2017]
- In Louisiana, only 50 total estates (0.1 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Louisiana, 1,435,290 dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 531,070 low-income individuals in Louisiana, helping them make ends meet with an average credit of \$2,798. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 141,000 Lousianans (including 82,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 1,994,080 returns filed in 2015. [IRS, 2015]



Maine Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Maine Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 88,000 Maine households next year.
- In Maine, 180,796 households deduct state and local taxes, with an average deduction of \$11,431. The Republican plan eliminates this deduction.
- 137,890 Maine households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than four times the median home value in Maine of \$195,900.

- <u>The Republican tax plan</u> would *raise* taxes on about 88,000 Maine households, or 13.6 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Maine households could do with that money:
 - o Pay for 1.1 months of child care
 - o Pay for 9.1 months of electric bills
 - o Pay for 2.0 months of health care premiums [JEC, 2017]
- According to the IRS, 28 percent of tax filers, or 180,796 Maine households, deduct their state and local taxes with an average deduction of \$11,431 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 137,890 Maine tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than four times the \$195,900 value of the median Maine home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Maine making between \$38,900 and \$60,000 per year who do benefit see only 9.9 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Maine (780 total, or 0.12 percent of filers in 2015) would receive 30.7 percent of the benefits from the tax plan. [ITEP, 2017]
- In Maine, only 20 total estates (0.1 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Maine, 301,930 dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 105,390 low-income individuals in Maine, helping them make ends meet with an average credit of \$2,062. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 28,000 Mainers (including 14,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 645,700 returns filed in 2015. [IRS, 2015]



Maryland Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Maryland Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 904,000 Maryland households next year.
- In Maryland, 1.4 million households deduct state and local taxes, with an average deduction of \$12,931. The Republican plan eliminates this deduction.
- 959,390 Maryland households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 nearly three times the median home value in Maryland of \$272,400.

- The Republican tax plan would raise taxes on about 904,000 Maryland households, or 30.5 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Maryland households could do with that money:
 - o Pay for 0.9 months of child care
 - o Pay for 5.7 months of electric bills
 - o Pay for 1.7 months of health care premiums [JEC, 2017]
- According to the IRS, 46 percent of tax filers, or 1.4 million Maryland households, deduct their state and local taxes with an average deduction of \$12,931 in 2015. President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 959,390 Maryland tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, nearly three times the \$272,400 value of the median Maryland home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Maryland making between \$48,700 and \$73,700 per year who do benefit see only 5.8 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Maryland (7,990 total, or 0.27 percent of filers in 2015) would receive 109.3 percent of the benefits from the tax plan. [ITEP, 2017]
- In Maryland, only 80 total estates (0.2 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Maryland, 1.8 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 438,130 low-income individuals in Maryland, helping them make ends meet with an average credit of \$2,310. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 115,000 Marylanders (including 58,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 2,963,630 returns filed in 2015. [IRS, 2015]



Massachusetts Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Massachusetts Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 696,000 Massachusetts households next year.
- In Massachusetts, 1.3 million households deduct state and local taxes, with an average deduction of \$15,571. The Republican plan eliminates this deduction.
- 943,720 Massachusetts households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than twice times the median home value in Massachusetts of \$378,800.

- The Republican tax plan would *raise* taxes on about 696,000 Massachusetts households, or 20.5 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Massachusetts households could do with that money:
 - o Pay for 0.7 months of child care
 - Pay for 6.7 months of electric bills
 - o Pay for 1.9 months of health care premiums [JEC, 2017]
- According to the IRS, 37 percent of tax filers, or 1.3 million Massachusetts households, deduct their state and local taxes with an average deduction of \$15,571 in 2015. President Trump's plan eliminates this deduction, which would

- lower home values and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 943,720 Massachusetts tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than twice the \$378,800 value of the median Massachusetts home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Massachusetts making between \$45,800 and \$79,000 per year who do benefit see only 6.4 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Massachusetts (16,100 total, or 0.47 percent of filers in 2015) would receive 68.4 percent of the benefits from the tax plan. [ITEP, 2017]
- In Massachusetts, only 130 total estates (0.2 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Massachusetts,
 1.7 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 421,560 low-income individuals in Massachusetts, helping them make ends meet with an average credit of \$2,066. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 148,000 Massachusettsans (including 76,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 3,397,100 returns filed in 2015. [IRS, 2015]



Michigan Report:

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- The Republican tax plan would actually *raise* taxes on about 651,000 Michigan households next year.
- In Michigan, 1.3 million households deduct state and local taxes, with an average deduction of \$9,648. The Republican plan eliminates this deduction.
- 956,660 Michigan households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 nearly six times the median home value in Michigan of \$135,000.

- The Republican tax plan would raise taxes on about 651,000 Michigan households, or 13.8 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Michigan households could do with that money:
 - o Pay for 1.2 months of child care
 - Pay for 8.5 months of electric bills
 - o Pay for 2.8 months of health care premiums [JEC, 2017]
- According to the IRS, 27 percent of tax filers, or 1.3 million Michigan households, deduct their state and local taxes with an average deduction of \$9,648 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 956,660 Michigan tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, nearly six times the \$135,000 value of the median Michigan home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Michigan making between \$42,100 and \$67,000 per year who do benefit see only 7.1 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Michigan (8,520 total, or 0.18 percent of filers in 2015) would receive 47.3 percent of the benefits from the tax plan. [ITEP, 2017]
- In Michigan, only 100 total estates (0.1 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Michigan, 2.7 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 827,230 low-income individuals in Michigan, helping them make ends meet with an average credit of \$2,442. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 230,000 Michiganders (including 119,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 4,717,510 returns filed in 2015. [IRS, 2015]



Minnesota Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Minnesota Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 507,000 Minnesota households next year.
- In Minnesota, 953,816 households deduct state and local taxes, with an average deduction of \$12,954. The Republican plan eliminates this deduction.
- 736,180 Minnesota households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 nearly four times the median home value in Minnesota of \$210,800.

- The Republican tax plan would *raise* taxes on about 507,000 Minnesota households, or 18.6 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Minnesota households could do with that money:
 - o Pay for 0.8 months of child care
 - Pay for 8.6 months of electric bills
 - Pay for 2.0 months of health care premiums [JEC, <u>2017</u>]
- According to the IRS, 35 percent of tax filers, or 953,816 Minnesota households, deduct their state and local taxes with an average deduction of \$12,954 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 736,180 Minnesota tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, nearly four times the \$210,800 value of the median Minnesota home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Minnesota making between \$48,500 and \$74,800 per year who do benefit see only 7.0 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Minnesota (7,080 total, or 0.26 percent of filers in 2015) would receive 55.2 percent of the benefits from the tax plan. [ITEP, 2017]
- In Minnesota, only 80 total estates (0.2 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Minnesota, 1.6 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 350,470 low-income individuals in Minnesota, helping them make ends meet with an average credit of \$2,170. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 101,000 Minnesotans (including 57,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 2,725,190 returns filed in 2015. [IRS, 2015]



Mississippi Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Mississippi Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 147,000 Mississippi households next year.
- In Mississippi, 286,286 households deduct state and local taxes, with an average deduction of \$6,302. The Republican plan eliminates this deduction.
- 188,120 Mississippi households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than seven times the median home value in Mississippi of \$114,300.

- The Republican tax plan would *raise* taxes on about 147,000 Mississippi households, or 11.8 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Mississippi households could do with that money:
 - o Pay for 2.1 months of child care
 - o Pay for 5.8 months of electric bills
 - o Pay for 1.8 months of health care premiums [JEC, 2017]
- According to the IRS, 23 percent of tax filers, or 286,286 Mississippi households, deduct their state and local taxes with an average deduction of \$6,302 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 188,120 Mississippi tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than seven times the \$114,300 value of the median Mississippi home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Mississippi making between \$30,900 and \$49,400 per year who do benefit see only 5.4 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Mississippi (1,320 total, or 0.11 percent of filers in 2015) would receive 43.9 percent of the benefits from the tax plan. [ITEP, 2017]
- In Mississippi, only 20 total estates (0.1 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Mississippi, 968,160 dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 393,610 low-income individuals in Mississippi, helping them make ends meet with an average credit of \$2,866. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 85,000 Mississippians (including 48,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 1,244,720 returns filed in 2015. [IRS, 2015]



Missouri Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Missouri Families

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- The Republican tax plan would actually *raise* taxes on about 321,000 Missouri households next year.
- In Missouri, 724,818 households deduct state and local taxes, with an average deduction of \$9,886. The Republican plan eliminates this deduction.
- 548,090 Missouri households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 nearly six times the median home value in Missouri of \$141,200.

- The Republican tax plan would *raise* taxes on about 321,000 Missouri households, or 11.5 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Missouri households could do with that money:
 - o Pay for 1.5 months of child care
 - Pay for 6.9 months of electric bills
 - o Pay for 1.6 months of health care premiums [JEC, 2017]
- According to the IRS, 26 percent of tax filers, or 724,818 Missouri households, deduct their state and local taxes with an average deduction of \$9,886 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 548,090 Missouri tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, nearly six times the \$141,200 value of the median Missouri home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Missouri making between \$38,000 and \$59,100 per year who do benefit see only 6.4 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Missouri (5,170 total, or 0.19 percent of filers in 2015) would receive 51.5 percent of the benefits from the tax plan. [ITEP, 2017]
- In Missouri, only 80 total estates (0.1 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Missouri, 1.7 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 527,020 low-income individuals in Missouri, helping them make ends meet with an average credit of \$2,410. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 153,000 Missourians (including 89,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 2,787,760 returns filed in 2015. [IRS, 2015]



Montana Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Montana Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 72,000 Montana households next year.
- In Montana, 139,580 households deduct state and local taxes, with an average deduction of \$9,357. The Republican plan eliminates this deduction.
- 102,640 Montana households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 nearly four times the median home value in Montana of \$202,800.

- The Republican tax plan would raise taxes on about 72,000 Montana households, or 14.5 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Montana households could do with that money:
 - o Pay for 1.1 months of child care
 - Pay for 8.9 months of electric bills
 - Pay for 1.7 months of health care premiums [JEC, <u>2017</u>]
- According to the IRS, 28 percent of tax filers, or 139,580 Montana households, deduct their state and local taxes with an average deduction of \$9,357 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 102,640 Montana tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, nearly four times the \$202,800 value of the median Montana home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Montana making between \$38,400 and \$60,400 per year who do benefit see only 6.6 percent of the total benefits of the tax plan. [ITEP, 2017]

• The Institute on Taxation and Economic Policy finds that millionaires in Montana (790 total, or 0.16 percent of filers in 2015) would receive 47.4 percent of the benefits from the tax plan. [ITEP, 2017]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Montana, 255,470 dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 82,100 low-income individuals in Montana, helping them make ends meet with an average credit of \$2,121. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 24,000 Montanans (including 13,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 498,500 returns filed in 2015. [IRS, 2015]



Nebraska Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Nebraska Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 99,000 Nebraska households next year.
- In Nebraska, 251,812 households deduct state and local taxes, with an average deduction of \$11,088. The Republican plan eliminates this deduction.
- 179,010 Nebraska households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than five times the median home value in Nebraska of \$151,800.

- <u>The Republican tax plan</u> would *raise* taxes on about 99,000 Nebraska households, or 11.0 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Nebraska households could do with that money:
 - Pay for 1.2 months of child care
 - o Pay for 7.8 months of electric bills
 - o Pay for 2.0 months of health care premiums [JEC, 2017]
- According to the IRS, 28 percent of tax filers, or 251,812 Nebraska households, deduct their state and local taxes with an average deduction of \$11,088 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 179,010 Nebraska tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than five times the \$151,800 value of the median Nebraska home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Nebraska making between \$43,600 and \$67,600 per year who do benefit see only 6.6 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Nebraska (1,730 total, or 0.19 percent of filers in 2015) would receive 45.9 percent of the benefits from the tax plan. [ITEP, 2017]
- In Nebraska, only 40 total estates (0.2 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Nebraska, 575,340 dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 138,330 low-income individuals in Nebraska, helping them make ends meet with an average credit of \$2,327. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 43,000 Nebraskans (including 22,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 899,330 returns filed in 2015. [IRS, 2015]



Nevada Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Nevada Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 211,000 Nevada households next year.
- In Nevada, 337,683 households deduct state and local taxes, with an average deduction of \$5,989. The Republican plan eliminates this deduction.
- 248,160 Nevada households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than three times the median home value in Nevada of \$243,600.

- The Republican tax plan would *raise* taxes on about 211,000 Nevada households, or 15.6 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Nevada households could do with that money:
 - o Pay for 1.1 months of child care
 - o Pay for 6.8 months of electric bills
 - o Pay for 1.9 months of health care premiums [JEC, 2017]
- According to the IRS, 25 percent of tax filers, or 337,683 Nevada households, deduct their state and local taxes with an average deduction of \$5,989 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 248,160 Nevada tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than three times the \$243,600 value of the median Nevada home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Nevada making between \$38,900 and \$60,600 per year who do benefit see only 4.6 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Nevada (3,530 total, or 0.26 percent of filers in 2015) would receive 56.6 percent of the benefits from the tax plan. [ITEP, 2017]
- In Nevada, only 50 total estates (0.2 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Nevada, 934,310 dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 264,090 low-income individuals in Nevada, helping them make ends meet with an average credit of \$2,422. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 104,000 Nevadans (including 55,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 1,350,730 returns filed in 2015. [IRS, 2015]



New Hampshire Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt New Hampshire Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 114,000 New Hampshire households next year.
- In New Hampshire, 214,858 households deduct state and local taxes, with an average deduction of \$10,121. The Republican plan eliminates this deduction.
- 173,110 New Hampshire households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than three times the median home value in New Hampshire of \$248,300.

- The Republican tax plan would *raise* taxes on about 114,000 New Hampshire households, or 16.5 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what New Hampshire households could do with that money:
 - o Pay for 0.9 months of child care
 - Pay for 6.9 months of electric bills
 - o Pay for 1.9 months of health care premiums [JEC, 2017]
- According to the IRS, 31 percent of tax filers, or 214,858 New Hampshire households, deduct their state and local taxes with an average deduction of \$10,121 in 2015. President Trump's plan eliminates this deduction, which would

- lower home values and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 173,110 New Hampshire tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than three times the \$248,300 value of the median New Hampshire home. [IRS, 2015; Zillow, 2017]
- Middle-class families in New Hampshire making between \$50,300 and \$77,400 per year who do benefit see only 6.8 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in New Hampshire (1,530 total, or 0.22 percent of filers in 2015) would receive 42.9 percent of the benefits from the tax plan. [ITEP, 2017]
- In New Hampshire, only 30 total estates (0.3 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In New Hampshire, 325,480 dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 79,710 low-income individuals in New Hampshire, helping them make ends meet with an average credit of \$1,957. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 16,000 New Hampshirites (including 8,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 693,090 returns filed in 2015. [IRS, 2015]



New Jersey Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt New Jersey Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 1.2 million New Jersey households next year.
- In New Jersey, 1.8 million households deduct state and local taxes, with an average deduction of \$17,850. The Republican plan eliminates this deduction.
- 1.3 million New Jersey households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than twice the median home value in New Jersey of \$308,300.

- The Republican tax plan would raise taxes on about 1.2 million New Jersey households, or 26.4 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what New Jersey households could do with that money:
 - o Pay for 1.0 months of child care
 - o Pay for 7.2 months of electric bills
 - Pay for 1.6 months of health care premiums [JEC, <u>2017</u>]
- According to the IRS, 41 percent of tax filers, or 1.8 million New Jersey households, deduct their state and local taxes with an average deduction of \$17,850 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 1.3 million New Jersey tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than twice the \$308,300 value of the median New Jersey home. [IRS, 2015; Zillow, 2017]
- Middle-class families in New Jersey making between \$48,700 and \$77,800 per year who do benefit see only 8.8 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in New Jersey (19,580 total, or 0.45 percent of filers in 2015) would receive 81.6 percent of the benefits from the tax plan. [ITEP, 2017]
- In New Jersey, only 150 total estates (0.2 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In New Jersey, 2.7 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 630,980 low-income individuals in New Jersey, helping them make ends meet with an average credit of \$2,303. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 222,000 New Jerseyans (including 114,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 4,385,670 returns filed in 2015. [IRS, 2015]



New Mexico Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt New Mexico Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 104,000 New Mexico households next year.
- In New Mexico, 201,839 households deduct state and local taxes, with an average deduction of \$7,091. The Republican plan eliminates this deduction.
- 155,260 New Mexico households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than four times the median home value in New Mexico of \$172,500.

- The Republican tax plan would *raise* taxes on about 104,000 New Mexico households, or 11.3 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what New Mexico households could do with that money:
 - o Pay for 1.4 months of child care
 - o Pay for 10.0 months of electric bills
 - o Pay for 1.7 months of health care premiums [JEC, 2017]
- According to the IRS, 22 percent of tax filers, or 201,839 New Mexico households, deduct their state and local taxes with an average deduction of \$7,091 in 2015. President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 155,260 New Mexico tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than four times the \$172,500 value of the median New Mexico home. [IRS, 2015; Zillow, 2017]
- Middle-class families in New Mexico making between \$38,000 and \$59,300 per year who do benefit see only 6.9 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in New Mexico (1,000 total, or 0.11 percent of filers in 2015) would receive 39.8 percent of the benefits from the tax plan. [ITEP, 2017]
- In New Mexico, only 30 total estates (0.2 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In New Mexico, 617,910 dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 220,320 low-income individuals in New Mexico, helping them make ends meet with an average credit of \$2,441. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 77,000 New Mexicans (including 40,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 917,450 returns filed in 2015. [IRS, 2015]



New York Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt New York Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 2.1 million New York households next year.
- In New York, 3.4 million households deduct state and local taxes, with an average deduction of \$22,169. The Republican plan eliminates this deduction.
- 2 million New York households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than twice the median home value in New York of \$304,300.

- The Republican tax plan would *raise* taxes on about 2.1 million New York households, or 22.1 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what New York households could do with that money:
 - o Pay for 0.8 months of child care
 - Pay for 7.1 months of electric bills
 - o Pay for 2.0 months of health care premiums [JEC, 2017]
- According to the IRS, 35 percent of tax filers, or 3.4 million New York households, deduct their state and local taxes with an average deduction of \$22,169 in 2015. President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 2 million New York tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than twice the \$304,300 value of the median New York home. [IRS, 2015; Zillow, 2017]
- Middle-class families in New York making between \$39,700 and \$66,300 per year who do benefit see only 5.3 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in New York (50,080 total, or 0.52 percent of filers in 2015) would receive 73.4 percent of the benefits from the tax plan. [ITEP, 2017]
- In New York, only 470 total estates (0.3 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In New York, 5.5 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 1.8 million low-income individuals in New York, helping them make ends meet with an average credit of \$2,326. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 597,000 New Yorkers (including 307,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 9,614,610 returns filed in 2015. [IRS, 2015]



North Carolina Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt North Carolina Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 677,000 North Carolina households next year.
- In North Carolina, 1.3 million households deduct state and local taxes, with an average deduction of \$9,587. The Republican plan eliminates this deduction.
- 997,860 North Carolina households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 nearly five times the median home value in North Carolina of \$163,600.

- <u>The Republican tax plan</u> would *raise* taxes on about 677,000 North Carolina households, or 15.2 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what North Carolina households could do with that money:
 - o Pay for 1.2 months of child care
 - Pay for 6.3 months of electric bills
 - o Pay for 2.0 months of health care premiums [JEC, 2017]
- According to the IRS, 29 percent of tax filers, or 1.3 million North Carolina households, deduct their state and local taxes with an average deduction of \$9,587 in 2015. President Trump's plan eliminates this deduction, which would

- lower home values and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 997,860 North Carolina tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, nearly five times the \$163,600 value of the median North Carolina home. [IRS, 2015; Zillow, 2017]
- Middle-class families in North Carolina making between \$34,300 and \$58,900 per year who do benefit see only 8.2 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in North Carolina (8,510 total, or 0.19 percent of filers in 2015) would receive 51.7 percent of the benefits from the tax plan. [ITEP, 2017]
- In North Carolina, only 110 total estates (0.1 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In North Carolina,
 3 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 970,220 low-income individuals in North Carolina, helping them make ends meet with an average credit of \$2,470. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 365,000 North Carolinians (including 192,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 4,457,230 returns filed in 2015. [IRS, 2015]



North Dakota Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt North Dakota Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 16,000 North Dakota households next year.
- In North Dakota, 66,487 households deduct state and local taxes, with an average deduction of \$6,864. The Republican plan eliminates this deduction.
- 45,620 North Dakota households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 four times the median home value in North Dakota of \$201,100.

- The Republican tax plan would *raise* taxes on about 16,000 North Dakota households, or 4.2 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what North Dakota households could do with that money:
 - o Pay for 1.2 months of child care
 - o Pay for 7.6 months of electric bills
 - Pay for 2.1 months of health care premiums [JEC, <u>2017</u>]
- According to the IRS, 18 percent of tax filers, or 66,487 North Dakota households, deduct their state and local taxes with an average deduction of \$6,864 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 45,620 North Dakota tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, four times the \$201,100 value of the median North Dakota home. [IRS, 2015; Zillow, 2017]
- Middle-class families in North Dakota making between \$43,900 and \$75,600 per year who do benefit see only 5.0 percent of the total benefits of the tax plan. [ITEP, 2017]

• The Institute on Taxation and Economic Policy finds that millionaires in North Dakota (960 total, or 0.26 percent of filers in 2015) would receive 50.0 percent of the benefits from the tax plan. [ITEP, 2017]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In North Dakota, 197,600 dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 44,360 low-income individuals in North Dakota, helping them make ends meet with an average credit of \$2,109. [IRS, 2015; CBPP 2014]

^{*}Calculations based on 369,370 returns filed in 2015. [IRS, 2015]



Ohio Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Ohio Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 833,000 Ohio households next year.
- In Ohio, 1.5 million households deduct state and local taxes, with an average deduction of \$10,444. The Republican plan eliminates this deduction.
- 1.1 million Ohio households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than six times the median home value in Ohio of \$129,300.

- <u>The Republican tax plan</u> would *raise* taxes on about 833,000 Ohio households, or 14.9 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Ohio households could do with that money:
 - o Pay for 1.3 months of child care
 - o Pay for 7.1 months of electric bills
 - Pay for 2.4 months of health care premiums [JEC, <u>2017</u>]
- According to the IRS, 26 percent of tax filers, or 1.5 million Ohio households, deduct their state and local taxes with an average deduction of \$10,444 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 1.1 million Ohio tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than six times the \$129,300 value of the median Ohio home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Ohio making between \$38,700 and \$58,900 per year who
 do benefit see only 9.1 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Ohio (9,440 total, or 0.17 percent of filers in 2015) would receive 48.5 percent of the benefits from the tax plan. [ITEP, 2017]
- In Ohio, only 140 total estates (0.1 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Ohio, 3.2 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 975,220 low-income individuals in Ohio, helping them make ends meet with an average credit of \$2,414. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 289,000 Ohioans (including 162,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 5,592,150 returns filed in 2015. [IRS, 2015]



Oklahoma Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Oklahoma Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 156,000 Oklahoma households next year.
- In Oklahoma, 394,099 households deduct state and local taxes, with an average deduction of \$8,201. The Republican plan eliminates this deduction.
- 273,410 Oklahoma households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 nearly seven times the median home value in Oklahoma of \$115,700.

- <u>The Republican tax plan</u> would *raise* taxes on about 156,000 Oklahoma households, or 9.5 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Oklahoma households could do with that money:
 - o Pay for 1.8 months of child care
 - o Pay for 7.2 months of electric bills
 - o Pay for 1.9 months of health care premiums [JEC, 2017]
- According to the IRS, 24 percent of tax filers, or 394,099 Oklahoma households, deduct their state and local taxes with an average deduction of \$8,201 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 273,410 Oklahoma tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, nearly seven times the \$115,700 value of the median Oklahoma home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Oklahoma making between \$34,700 and \$55,700 per year who do benefit see only 5.5 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Oklahoma (3,200 total, or 0.19 percent of filers in 2015) would receive 47.8 percent of the benefits from the tax plan. [ITEP, 2017]
- In Oklahoma, only 50 total estates (0.1 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Oklahoma, 1.1 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 350,820 low-income individuals in Oklahoma, helping them make ends meet with an average credit of \$2,501. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 121,000 Oklahomans (including 69,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 1,642,080 returns filed in 2015. [IRS, 2015]



Oregon Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Oregon Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 330,000 Oregon households next year.
- In Oregon, 674,816 households deduct state and local taxes, with an average deduction of \$12,616. The Republican plan eliminates this deduction.
- 511,260 Oregon households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than twice the median home value in Oregon of \$314,400.

- The Republican tax plan would raise taxes on about 330,000 Oregon households, or 17.6 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Oregon households could do with that money:
 - o Pay for 1.0 months of child care
 - Pay for 8.2 months of electric bills
 - o Pay for 2.3 months of health care premiums [JEC, 2017]
- According to the IRS, 36 percent of tax filers, or 674,816 Oregon households, deduct their state and local taxes with an average deduction of \$12,616 in 2015. President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 511,260 Oregon tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than twice the \$314,400 value of the median Oregon home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Oregon making between \$41,600 and \$66,800 per year who do benefit see only 11.5 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Oregon (3,580 total, or 0.19 percent of filers in 2015) would receive 43.8 percent of the benefits from the tax plan. [ITEP, 2017]
- In Oregon, only 20 total estates (0.1 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Oregon, 1.1 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 294,750 low-income individuals in Oregon, helping them make ends meet with an average credit of \$2,092. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 129,000 Oregonians (including 65,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 1,874,490 returns filed in 2015. [IRS, 2015]



Pennsylvania Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Pennsylvania Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 967,000 Pennsylvania households next year.
- In Pennsylvania, 1.8 million households deduct state and local taxes, with an average deduction of \$11,248. The Republican plan eliminates this deduction.
- 1.3 millin Pennsylvania households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 five times the median home value in Pennsylvania of \$161,800.

- <u>The Republican tax plan</u> would *raise* taxes on about 967,000 Pennsylvania households, or 15.6 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Pennsylvania households could do with that money:
 - o Pay for 1.0 months of child care
 - Pay for 6.8 months of electric bills
 - o Pay for 2.1 months of health care premiums [JEC, 2017]
- According to the IRS, 29 percent of tax filers, or 1,798,162 Pennsylvania households, deduct their state and local taxes with an average deduction of \$11,248 in 2015. President Trump's plan eliminates this deduction, which would

- lower home values and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 1,346,410 Pennsylvania tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, five times the \$161,800 value of the median Pennsylvania home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Pennsylvania making between \$41,200 and \$64,900 per year who do benefit see only 8.0 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Pennsylvania (14,260 total, or 0.23 percent of filers in 2015) would receive 53.6 percent of the benefits from the tax plan. [ITEP, 2017]
- In Pennsylvania, only 140 total estates (0.1 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Pennsylvania,
 3.4 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 961,610 low-income individuals in Pennsylvania, helping them make ends meet with an average credit of \$2,236. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 223,000 Pennsylvanians (including 116,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 6,200,560 returns filed in 2015. [IRS, 2015]



Rhode Island Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Rhode Island Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 99,000 Rhode Island households next year.
- In Rhode Island, 174,078 households deduct state and local taxes, with an average deduction of \$12,434. The Republican plan eliminates this deduction.
- 136,480 Rhode Island households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than three times the median home value in Rhode Island of \$257,900.

- The Republican tax plan would raise taxes on about 99,000 Rhode Island households, or 18.8 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Rhode Island households could do with that money:
 - o Pay for 0.9 months of child care
 - o Pay for 6.9 months of electric bills
 - o Pay for 1.9 months of health care premiums [JEC, 2017]
- According to the IRS, 33 percent of tax filers, or 174,078 Rhode Island households, deduct their state and local taxes with an average deduction of \$12,434 in 2015. President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 136,480 Rhode Island tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than three times the \$257,900 value of the median Rhode Island home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Rhode Island making between \$38,900 and \$67,100 per year who do benefit see only 8.8 percent of the total benefits of the tax plan. [ITEP, 2017]

• The Institute on Taxation and Economic Policy finds that millionaires in Rhode Island (1,030 total, or 0.2 percent of filers in 2015) would receive 57.2 percent of the benefits from the tax plan. [ITEP, 2017]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Rhode Island, 267,520 dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 86,640 low-income individuals in Rhode Island, helping them make ends meet with an average credit of \$2,262. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 29,000 Rhode Islanders (including 14,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 527,510 returns filed in 2015. [IRS, 2015]



South Carolina Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt South Carolina Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 273,000 South Carolina households next year.
- In South Carolina, 585,827 households deduct state and local taxes, with an average deduction of \$8,765. The Republican plan eliminates this deduction.
- 455,290 South Carolina households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than five times the median home value in South Carolina of \$145,000.

- <u>The Republican tax plan</u> would *raise* taxes on about 273,000 South Carolina households, or 12.6 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what South Carolina households could do with that money:
 - o Pay for 2.0 months of child care
 - o Pay for 5.5 months of electric bills
 - o Pay for 1.9 months of health care premiums [JEC, <u>2017</u>]
- According to the IRS, 27 percent of tax filers, or 585,827 South Carolina households, deduct their state and local taxes with an average deduction of \$8,765 in 2015. President Trump's plan eliminates this deduction, which would

- lower home values and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 455,290 South Carolina tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than five times the \$145,000 value of the median South Carolina home. [IRS, 2015; Zillow, 2017]
- Middle-class families in South Carolina making between \$37,000 and \$57,500 per year who do benefit see only 7.9 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in South Carolina (3,560 total, or 0.16 percent of filers in 2015) would receive 33.4 percent of the benefits from the tax plan. [ITEP, 2017]
- In South Carolina, only 50 total estates (0.1 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In South Carolina,
 1.4 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 507,760 low-income individuals in South Carolina, helping them make ends meet with an average credit of \$2,540. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 124,000 South Carolinians (including 67,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 2,169,730 returns filed in 2015. [IRS, 2015]



South Dakota Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt South Dakota Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 29,000 South Dakota households next year.
- In South Dakota, 70,615 households deduct state and local taxes, with an average deduction of \$6,098. The Republican plan eliminates this deduction.
- 48,790 South Dakota households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than four times the median home value in South Dakota of \$175,100.

- The Republican tax plan would *raise* taxes on about 29,000 South Dakota households, or 7.0 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what South Dakota households could do with that money:
 - o Pay for 1.6 months of child care
 - o Pay for 7.3 months of electric bills
 - Pay for 1.8 months of health care premiums [JEC, <u>2017</u>]
- According to the IRS, 17 percent of tax filers, or 70,615 South Dakota households, deduct their state and local taxes with an average deduction of \$6,098 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 48,790 South Dakota tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than four times the \$175,100 value of the median South Dakota home. [IRS, 2015; Zillow, 2017]
- Middle-class families in South Dakota making between \$38,300 and \$59,300 per year who do benefit see only 4.6 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in South Dakota (990 total, or 0.24 percent of filers in 2015) would receive 53.9 percent of the benefits from the tax plan. [ITEP, 2017]
- In South Dakota, only 20 total estates (0.3 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In South Dakota, 240,110 dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 63,560 low-income individuals in South Dakota, helping them make ends meet with an average credit of \$2,217. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 14,000 South Dakotans (including 7,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 415,380 returns filed in 2015. [IRS, 2015]



Tennessee Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Tennessee Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 327,000 Tennessee households next year.
- In Tennessee, 564,334 households deduct state and local taxes, with an average deduction of \$5,611. The Republican plan eliminates this deduction.
- 437,660 Tennessee households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than five times the median home value in Tennessee of \$144,400.

- The Republican tax plan would *raise* taxes on about 327,000 Tennessee households, or 11 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Tennessee households could do with that money:
 - o Pay for 1.3 months of child care
 - o Pay for 6.2 months of electric bills
 - o Pay for 2.0 months of health care premiums [JEC, 2017]
- According to the IRS, 19 percent of tax filers, or 564,334 Tennessee households, deduct their state and local taxes with an average deduction of \$5,611 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 437,660 Tennessee tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than five times the \$144,400 value of the median Tennessee home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Tennessee making between \$37,400 and \$58,400 per year who do benefit see only 6.8 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Tennessee (5,760 total, or 0.19 percent of filers in 2015) would receive 46.0 percent of the benefits from the tax plan. [ITEP, 2017]
- In Tennessee, only 60 total estates (0.1 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Tennessee, 1.9 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 668,500 low-income individuals in Tennessee, helping them make ends meet with an average credit of \$2,529. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 197,000 Tennesseans (including 93,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 2,970,180 returns filed in 2015. [IRS, 2015]



Texas Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Texas Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 1.5 million Texas households next year.
- In Texas, 2.8 million households deduct state and local taxes, with an average deduction of \$7,823. The Republican plan eliminates this deduction.
- 2 million Texas households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 nearly five times the median home value in Texas of \$169,900.

- The Republican tax plan would *raise* taxes on about 1,507,000 Texas households, or 12.4 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Texas households could do with that money:
 - Pay for 1.2 months of child care
 - o Pay for 5.8 months of electric bills
 - Pay for 1.7 months of health care premiums [JEC, <u>2017</u>]
- According to the IRS, 23 percent of tax filers, or 2.8 million Texas households, deduct their state and local taxes with an average deduction of \$7,823 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 2 million Texas tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, nearly five times the \$169,900 value of the median Texas home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Texas making between \$39,900 and \$63,100 per year who
 do benefit see only 4.1 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Texas
 (37,760 total, or 0.31 percent of filers in 2015) would receive 56.8 percent of the
 benefits from the tax plan. [ITEP, 2017]
- In Texas, only 400 total estates (0.2 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Texas, 9.3 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 2.7 million low-income individuals in Texas, helping them make ends meet with an average credit of \$2,689. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 1.2 million Texans (including 663,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 12,151,810 returns filed in 2015. [IRS, 2015]



Utah Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Utah Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 281,000 Utah households next year.
- In Utah, 442,292 households deduct state and local taxes, with an average deduction of \$8,291. The Republican plan eliminates this deduction.
- 353,270 Utah households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than three times the median home value in Utah of \$253,700.

- The Republican tax plan would raise taxes on about 281,000 Utah households, or 22.2 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Utah households could do with that money:
 - o Pay for 1.3 months of child care
 - o Pay for 9.8 months of electric bills
 - Pay for 2.4 months of health care premiums [JEC, <u>2017</u>]
- According to the IRS, 35 percent of tax filers, or 442,292 Utah households, deduct their state and local taxes with an average deduction of \$8,291 in 2015. President Trump's plan eliminates this deduction, which would lower home values and put

pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]

- In 2015, 353,270 Utah tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than three times the \$253,700 value of the median Utah home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Utah making between \$44,600 and \$72,300 per year who
 do benefit see only 4.5 percent of the total benefits of the tax plan. [ITEP, 2017]

Tax cuts for the wealthiest:

- The Institute on Taxation and Economic Policy finds that millionaires in Utah (2,700 total, or 0.21 percent of filers in 2015) would receive 56.2 percent of the benefits from the tax plan. [ITEP, 2017]
- In Utah, only 20 total estates (0.1 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Utah, 1.1 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 201,390 low-income individuals in Utah, helping them make ends meet with an average credit of \$2,329. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 94,000 Utahans (including 47,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 1,263,690 returns filed in 2015. [IRS, 2015]



Vermont Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Vermont Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 31,000 Vermont households next year.
- In Vermont, 88,044 households deduct state and local taxes, with an average deduction of \$12,407. The Republican plan eliminates this deduction.

- The Republican tax plan would *raise* taxes on about 31,000 Vermont households, or 9.5 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Vermont households could do with that money:
 - o Pay for 0.9 months of child care
 - o Pay for 8.3 months of electric bills
 - o Pay for 2.0 months of health care premiums [JEC, 2017]
- According to the IRS, 27 percent of tax filers, or 88,044 Vermont households, deduct their state and local taxes with an average deduction of \$12,407 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]

- In 2015, 67,680 Vermont tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000. [IRS, 2015; Zillow, 2017]
- Middle-class families in Vermont making between \$44,200 and \$66,000 per year who do benefit see only 11.7 percent of the total benefits of the tax plan. [ITEP, 2017]

 The Institute on Taxation and Economic Policy finds that millionaires in Vermont (490 total, or 0.15 percent of filers in 2015) would receive 31.7 percent of the benefits from the tax plan. [ITEP, 2017]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Vermont, 142,230 dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 45,920 low-income individuals in Vermont, helping them make ends meet with an average credit of \$1,925. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 14,000 Vermonters (including 7,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 326,090 returns filed in 2015. [IRS, 2015]



Virginia Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Virginia Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 876,000 Virginia households next year.
- In Virginia, 1.4 million households deduct state and local taxes, with an average deduction of \$11,288. The Republican plan eliminates this deduction.
- 1.1 million Virginia households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than three times the median home value in Virginia of \$245,900.

- The Republican tax plan would *raise* taxes on about 876,000 Virginia households, or 22.4 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Virginia households could do with that money:
 - o Pay for 1.0 months of child care
 - o Pay for 6.1 months of electric bills
 - o Pay for 1.6 months of health care premiums [JEC, 2017]
- According to the IRS, 37 percent of tax filers, or 1.4 million Virginia households, deduct their state and local taxes with an average deduction of \$11,288 in 2015. President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 1.1 million Virginia tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than three times the \$245,900 value of the median Virginia home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Virginia making between \$42,500 and \$69,300 per year who do benefit see only 7.1 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Virginia (9,920 total, or 0.25 percent of filers in 2015) would receive 66.0 percent of the benefits from the tax plan. [ITEP, 2017]
- In Virginia, only 130 total estates (0.2 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Virginia, 2.4 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 638,150 low-income individuals in Virginia, helping them make ends meet with an average credit of \$2,308. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 189,000 Virginianss (including 96,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 3,911,870 returns filed in 2015. [IRS, 2015]



Washington Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Washington Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 556,000 Washington households next year.
- In Washington, 1 million households deduct state and local taxes, with an average deduction of \$7,402. The Republican plan eliminates this deduction.
- 839,530 Washington households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than twice the median home value in Washington of \$342,000.

- <u>The Republican tax plan</u> would *raise* taxes on about 556,000 Washington households, or 16.2 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Washington households could do with that money:
 - o Pay for 1.0 months of child care
 - o Pay for 9.1 months of electric bills
 - Pay for 1.9 months of health care premiums [JEC, <u>2017</u>]
- According to the IRS, 30 percent of tax filers, or 1 million Washington households, deduct their state and local taxes with an average deduction of \$7,402 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 839,530 Washington tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than twice the \$342,000 value of the median Washington home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Washington making between \$47,000 and \$75,000 per year who do benefit see only 5.8 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Washington (9,800 total, or 0.29 percent of filers in 2015) would receive 52.7 percent of the benefits from the tax plan. [ITEP, 2017]
- In Washington, only 90 total estates (0.2 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Washington, 2.1 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 462,860 low-income individuals in Washington, helping them make ends meet with an average credit of \$2,151. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 164,000 Washingtonians (including 81,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 3,432,600 returns filed in 2015. [IRS, 2015]



West Virginia Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt West Virginia Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 66,000 West Virginia households next year.
- In West Virginia, 132,763 households deduct state and local taxes, with an average deduction of \$9,462. The Republican plan eliminates this deduction.
- 99,260 West Virginia households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 – more than eight times the median home value in West Virginia of \$99,800.

- The Republican tax plan would *raise* taxes on about 66,000 West Virginia households, or 8.4 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what West Virginia households could do with that money:
 - o Pay for 1.3 months of child care
 - o Pay for 7.1 months of electric bills
 - o Pay for 2.3 months of health care premiums [JEC, 2017]
- According to the IRS, 17 percent of tax filers, or 132,763 West Virginia households, deduct their state and local taxes with an average deduction of \$9,462 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 99,260 West Virginia tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than eight times the \$99,800 value of the median West Virginia home. [IRS, 2015; Zillow, 2017]
- Middle-class families in West Virginia making between \$33,500 and \$52,700 per year who do benefit see only 7.3 percent of the total benefits of the tax plan. [ITEP, 2017]

 The Institute on Taxation and Economic Policy finds that millionaires in West Virginia (710 total, or 0.09 percent of filers in 2015) would receive 22.0 percent of the benefits from the tax plan. [ITEP, 2017]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In West Virginia, 450,370 dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 159,640 low-income individuals in West Virginia, helping them make ends meet with an average credit of \$2,282. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 38,000 West Virginians (including 18,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 780,960 returns filed in 2015. [IRS, 2015]



Wisconsin Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Wisconsin Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 375,000 Wisconsin households next year.
- In Wisconsin, 880,602 households deduct state and local taxes, with an average deduction of \$11,653. The Republican plan eliminates this deduction.
- 669,360 Wisconsin households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 nearly five times the median home value in Wisconsin of \$167,300.

- The Republican tax plan would raise taxes on about 375,000 Wisconsin households, or 13.2 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Wisconsin households could do with that money:
 - o Pay for 1.0 months of child care
 - Pay for 8.4 months of electric bills
 - o Pay for 2.5 months of health care premiums [JEC, 2017]
- According to the IRS, 31 percent of tax filers, or 880,602 Wisconsin households, deduct their state and local taxes with an average deduction of \$11,653 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 669,360 Wisconsin tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, nearly five times the \$167,300 value of the median Wisconsin home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Wisconsin making between \$42,600 and \$67,200 per year who do benefit see only 7.5 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Wisconsin (5,330 total, or 0.19 percent of filers in 2015) would receive 54.3 percent of the benefits from the tax plan. [ITEP, 2017]
- In Wisconsin, only 70 total estates (0.1 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Wisconsin, 1.6 million dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 393,450 low-income individuals in Wisconsin, helping them make ends meet with an average credit of \$2,220. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 108,000 Wisconsinites (including 53,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 2,840,650 returns filed in 2015. [IRS, 2015]



Wyoming Report:

How the Republican Tax Giveaway to the Wealthy Would Hurt Wyoming Families

Updated 10/23/17

- The Republican tax plan would actually *raise* taxes on about 33,000 Wyoming households next year.
- In Wyoming, 61,294 households deduct state and local taxes, with an average deduction of \$6,306. The Republican plan eliminates this deduction.
- 380,181 Wyoming households deduct their mortgage interest payments. Under the Republican tax plan, this deduction would become useless for most families unless their home was worth more than \$801,000 more than four times the median home value in Wyoming of \$195,400.

- <u>The Republican tax plan</u> would *raise* taxes on about 33,000 Wyoming households, or 11.9 percent of households in 2018. [IRS, 2015; ITEP, 2017]
- The average tax increase on families nationwide earning up to \$86,100 would be \$794, a significant burden for middle-class families. Here's what Wyoming households could do with that money:
 - o Pay for 1.2 months of child care
 - Pay for 8.7 months of electric bills
 - Pay for 1.9 months of health care premiums [JEC, <u>2017</u>]
- According to the IRS, 22 percent of tax filers, or 61,294 Wyoming households, deduct their state and local taxes with an average deduction of \$6,306 in 2015.
 President Trump's plan eliminates this deduction, which would lower home values

- and put pressure on states and towns to collect revenues they depend on to fund schools, roads, and vital public resources. [IRS, 2015; GFOA, 2015]
- In 2015, 380,181 Wyoming tax filers deducted their mortgage interest payments from their taxes. By doubling the standard deduction and eliminating the State and Local Tax deduction, Trump's plan would make the mortgage interest deduction useless for most of those with homes valued under \$801,000, more than four times the \$195,400 value of the median Wyoming home. [IRS, 2015; Zillow, 2017]
- Middle-class families in Wyoming making between \$47,400 and \$82,100 per year who do benefit see only 3.4 percent of the total benefits of the tax plan. [ITEP, 2017]

- The Institute on Taxation and Economic Policy finds that millionaires in Wyoming (880 total, or 0.32 percent of filers in 2015) would receive 59.7 percent of the benefits from the tax plan. [ITEP, 2017]
- In Wyoming, only 10 total estates (0.3 percent of all estates) are subject to estate tax, which only affects people whose estates are worth more than \$5.5 million (\$10.98 million for couples). [CBPP 2015]

- The Republican plan *eliminates* the personal exemption, which deducts \$4,050 for each taxpayer and dependent on a return from taxable income. In Wyoming, 164,900 dependent exemptions were claimed in 2015. [IRS, 2015]
- Republicans in Congress have already taken aim at the Earned Income Tax Credit, which encourages work for 38,090 low-income individuals in Wyoming, helping them make ends meet with an average credit of \$2,110. [IRS, 2015; CBPP 2014]
- The EITC and the Child Tax Credit lift, on average, 14,000 Wyomingites (including 8,000 children) out of poverty each year. [CBPP, 2014]

^{*}Calculations based on 278,610 returns filed in 2015. [IRS, 2015]