CTJ Citizens for Tax Justice

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Comparing President Obama's Tax Plan and Senate Republicans' Tax Plan

(State-by-State figures available at www.ctj.org/bushtaxcuts2010.php)

The tax cuts enacted during the presidency of George W. Bush, and modifications of those tax cuts included in the economic recovery act enacted last year, expire at the end of 2010. Congress must soon decide which parts of these tax cuts to extend or make permanent, and which parts to let expire as scheduled.

President Obama proposes to make the Bush tax cuts permanent for all but the richest two percent of taxpayers. He also proposes to make permanent the modifications of the Bush tax cuts (expansions of the Child Tax Credit and Earned Income Tax Credit) that were included in the recovery act.

Senate Republicans have introduced a bill (S. 3773) to make permanent the income tax cuts enacted during the Bush administration for all taxpayers and to repeal most of the federal tax on the estates of millionaires. This bill would *not* make permanent the expansions of the Child Tax Credit and Earned Income Tax Credit included in the recovery act.

- **Under the Republican plan, the bottom 60 percent of U.S. taxpayers would pay $124 *more* in 2011, on average, than they would under President Obama's plan.**
- **Under the Republican plan, the richest one percent of U.S. taxpayers would pay $45,893 *less* in 2011, on average, than they would under President Obama's plan.**
- **Under the Republican plan, the richest one percent of taxpayers would receive 34.5 percent of the total tax cuts in 2011.**

Competing Approaches to the Bush Tax Cuts, Impact on U.S. Taxpayers in 2011

		Obama's Plan (Permanent Bush income tax cuts for those below $200k/250k, estate tax cut, permanent EITC and child credit expansion)		Republican Plan (Permanent Bush income tax cuts for everyone, estate tax cut more, no EITC or child credit expansion)		Republican Plan vs. Obama's Plan
Income Group	Average Income	Average Tax Cut	Share of Tax Cut	Average Tax Cut	Share of Tax Cut	Average Difference
Lowest 20%	$ 11,705	$ –251	2.8%	$ –95	0.9%	$ +155
Second 20%	26,569	–672	7.6%	–531	4.9%	+141
Middle 20%	44,270	–942	10.7%	–866	8.0%	+76
Fourth 20%	70,548	–1,531	17.4%	–1,520	13.9%	+10
Next 15%	121,220	–3,408	29.1%	–3,424	23.6%	–16
Next 4%	263,451	–7,008	15.9%	–7,741	14.3%	–733
Top 1%	1,378,168	–28,728	16.4%	–74,621	34.5%	–45,893
ALL	**$ 72,358**	**$ –1,740**	**100.0%**	**$ –2,145**	**100.0%**	**$ –405**
Bottom 60%	$ 27,522	$ –622	21.2%	$ –498	13.7%	+124

Source: Institute on Taxation and Economic Policy (ITEP) Tax Model, September 2010.
Note: Table does not include the Making Work Pay Credit, which President Obama proposes to extend only for one year, through 2011.

This report focuses on the Bush tax cuts and the modifications made to the Bush tax cuts in the recovery act. The table on the first page includes the impact of the President's plan and the Senate Republicans' plan addressing these tax cuts.

Other Republican tax proposals are even *more* regressive. For example, Congressman Paul Ryan, the ranking Republican on the House Budget Committee, has proposed a radical budget that would first make permanent all the Bush tax cuts, then eliminate all income taxes on capital gains and dividends (a massive boon to the rich) while also creating a new consumption tax. The net impact of these changes would be higher taxes for all but the richest ten percent of taxpayers.[1]

Why Members of Congress Want to Act this Year to Address the Bush Tax Cuts

The tax cuts enacted by President George W. Bush and his allies in Congress included a provision causing them to expire at the end of 2010. Supporters of the Bush tax cuts have consistently demanded that they be made permanent but failed to achieve this goal during the Bush administration.

President Barack Obama campaigned on a pledge to allow all the Bush income tax cuts to expire for taxpayers with adjusted gross income (AGI) above $200,000 (and above $250,000 for married couples). Only about 2.1 percent of taxpayers have AGI above that threshold, which means that President Obama has pledged to make permanent the Bush income tax cuts for 98 percent of taxpayers.[2]

President Obama has also called on Congress to meet Bush halfway on the estate tax, meaning the estate tax would not be repealed but would be cut in half (in terms of the revenue it collects) compared to the pre-Bush estate tax. Fewer than half of one percent of estates would be affected by the estate tax under Obama's proposal.

Finally, President Obama signed into law the American Recovery and Reinvestment Act (ARRA) in 2009, which included modifications of provisions in the Bush tax cuts related to the Child Tax Credit (CTC) and Earned Income Tax Credit (EITC) for working families. President Obama has called on Congress to make permanent these changes in the CTC and EITC.

Senate Republicans have introduced their own proposal (S. 3773) to make all the Bush income tax cuts permanent, including the income tax cuts for the wealthy, and to cut the estate tax even more than President Obama proposes.[3] This is why the very rich would pay much *<u>less</u>* under the Senate Republicans' plan than under the President's plan.

At the same time, the Republicans' bill, S. 3773, would allow the expansions of the CTC and EITC in the recovery act to expire. This is why low-income and middle-income taxpayers would pay *<u>more</u>* under the Senate Republican plan than under the President's plan.

Why the Bush Tax Cuts for the Rich Should Expire as Scheduled

Fiscal responsibility, job creation, and tax fairness all depend on Congress allowing the Bush tax cuts for the rich to expire at the end of this year as scheduled.

Extending the tax cuts for the rich would add over a trillion dollars to the ten-year federal budget deficit.

According to figures from the Treasury, extending the Bush income tax cut for the richest 2 percent would cost $678 billion over a decade. The cost of the additional estate tax cut in the Senate Republican bill has not been officially estimated and made public yet but is likely to be in the neighborhood of $100 billion, based on previous proposals that were similar. Since no one in

Congress has even entertained the idea of offsetting the costs of any of these tax cuts, they would result in additional interest payments on the national debt that would likely bring the total additional cost (compared to the President's tax plan) to over $1 trillion.

The federal budget deficit is a long-term problem that cannot be addressed in one year, but must be addressed over several years. The first step in addressing the deficit is to stop enacting tax cuts for the taxpayers who need them the least.

Extending the Bush tax cuts for the rich would limit resources that could be used to create jobs and improve the economy.
The non-partisan Congressional Budget Office (CBO) recently ranked making permanent the Bush tax cuts for all taxpayers (including the rich) as the least effective policy option for creating jobs over the next couple of years.[4]

The CBO and most economists believe that short-term job creation is more likely to result from policies that put money in the hands of low-income and middle-income people, who are likely to immediately spend any new money on necessities that they have delayed purchasing. This increase in consumer demand will allow businesses that make and sell these products to hire more workers or avoid layoffs that would otherwise occur.

In the long-term, many economists believe that investments in education, infrastructure, alternative energy and other public goods are far more beneficial to our economic growth than the parts of the Bush tax cuts that benefit the wealthy.

This should not be surprising. Federal taxes were higher for most Americans at the end of the Clinton years, and the economy was performing far better then than it is now. At very least, one can conclude that the Bush tax cuts did not result in the economic prosperity that their supporters promised would result. Requiring two percent of taxpayers to once again pay income taxes at rates in place during the Clinton years will not harm the economy, and neither will the President's proposal to cut the estate tax in half rather than permanently repeal it altogether.

Extending the Bush tax cuts for the rich will perpetuate the unfairness that President Bush added to the federal tax system
Before President George W. Bush took office, the federal income tax already included a special, low rate for income that takes the form of capital gains. Since three fourths of capital gains income goes to the richest one percent of taxpayers, this means that some very wealthy taxpayers could pay federal income taxes at lower effective rates than middle-income people whose income takes the form of wages and salaries.

President Bush increased this unfairness by reducing the special top rate for capital gains from 20 percent to 15 percent, and by creating a new special rate for stock dividends (which had previously been taxed just like any other income), also set at 15 percent.

Middle-income people who work pay federal income taxes at a top rate of 15 or 25 percent, and must also pay about 15 percent in federal payroll taxes on all their income. This is why middle-income people who work often pay more in federal income taxes than wealthy people who live off their investment income.

Why the Modifications of the Bush Tax Cuts Enacted as Part of the Recovery Act Should be Made Permanent

Many middle-income and low-income taxpayers would end up paying more in taxes under the Republican plan than they would under President Obama's plan. That's because President Obama proposes to make permanent some modifications of the parts of the Bush tax cuts that really did help working families (provisions related to the CTC and EITC) while Republican lawmakers would allow these modifications of the CTC and EITC to expire.[5]

The CTC and EITC are both refundable tax credits, meaning that they often benefit families who don't earn enough to have any federal income tax liability. These families pay other types of federal taxes (like payroll taxes, gas taxes, tobacco taxes and others) as well as state and local taxes. These other types of taxes are particularly regressive, meaning they take a larger share of income from middle-income and low-income families than they take from the rich.[6]

So it's entirely reasonable that Congress and the President would use refundable credits in the federal income tax like the CTC and EITC to offset some of the regressive impact of those other taxes.

If the improvements in the CTC and EITC are not made permanent, the poorest three fifths of taxpayers would lose $124 of tax cuts, on average.

The expansion of the CTC, which President Obama wants to make permanent, makes it more accessible to low-income families by lowering the earnings requirement for the refundable portion of the credit.[7]

The expansion of the EITC, which President Obama also wants to make permanent, has two parts. One part further reduces the "marriage penalty" that would otherwise make the EITC less generous for a married couple than for two unmarried individuals. The second part modestly increases the EITC for larger families.[8]

Notes

1. Citizens for Tax Justice, "Rep. Ryan's House GOP Budget Plan: Federal Government Would Collect $2 Trillion Less Over a Decade and Yet Require Bottom 90 Percent to Pay Higher Taxes," March 9, 2010. http://ctj.org/pdf/ryanplan2010.pdf Congressman Ryan's plan would also reduce Social Security benefits and partially privatize the program, replace Medicare and Medicaid with gradually declining subsidies for private health insurance, and dramatically slash other types of non-military spending.

2. President Obama would allow the income tax rates for the top two income tax brackets to return to their pre-Bush levels, and he would adjust the top two brackets so that they cannot include any unmarried taxpayers with adjusted gross income (AGI) below $200,000 or married taxpayers with AGI below $250,000. (One break for income above these levels would partially continue because Obama would set the rate for stock dividends in the top two brackets at 20 percent, which is lower than the ordinary income tax rates that will apply to dividends if Congress does nothing when the Bush tax cuts expire.)

President Obama would also allow the personal exemption phase-out and the limit on itemized deductions to come back into effect as scheduled, but would limit their impact so that they only affect those with AGI over the $200,000/$250,000 threshold.

Both President Obama and Congressional Republicans would make permanent the relief from the Alternative Minimum Tax (AMT), which is necessary largely because the Bush tax cuts reduced regular income taxes for many taxpayers without permanently reducing their AMT.

3. President Obama proposes to exempt the first $3.5 million of every estate, per spouse, from the federal estate tax. That means that a married couple can leave behind at least $7 million without it being subject to the tax. (Other breaks and deductions allow people to leave behind even larger estates without them being subject to the tax). Obama's proposal would set the estate tax rate (which applies only to taxable portion of the estate) at 45 percent.

The Senate Republican plan, S. 3773, includes a "compromise" that would exempt the first $5 million of every estate, per spouse, and set the estate tax rate at 35 percent. This is sometimes depicted as a "compromise," but it's more accurate to say that President Obama's estate tax proposal is a compromise. Under Obama's proposal, the estate tax would raise roughly half as much revenue as it would if Congress simply allowed the pre-Bush rules to come back into effect.

4. Congressional Budget Office, "Policies for Increasing Economic Growth and Employment in 2010 and 2011," January 2010. http://www.cbo.gov/ftpdocs/108xx/doc10803/01-14-Employment.pdf

5. Note that the cost of making permanent these modifications in the CTC and EITC would be a fraction of the cost of making permanent the tax cuts for the rich. Figures from the Treasury show that making permanent the CTC expansion in the recovery act would cost $83.1 billion over ten years, while making permanent the two parts of the EITC expansion would, combined, cost $30.1 billion over ten years. See Department of Treasury, General Explanations of the Administration's Fiscal Year 2011 Revenue Proposals, February 2010. http://www.treas.gov/offices/tax-policy/library/greenbk10.pdf

6. Citizens for Tax Justice, "All Americans Pay Taxes: Those Who Pay No Federal Income Taxes Pay Other Types of Taxes, Most of Which Take More from the Poor and Middle Class than from the Rich," April 15, 2010. http://www.ctj.org/pdf/taxday2010.pdf

7. The refundable portion of the CTC is limited to 15 percent of earnings above a certain threshold or $1,000 per child, whichever is less. The recovery act reduced that earnings threshold to $3,000. If Congress allows this provision of the recovery act to expire, the threshold will be around $12,850 in 2011 (and will increase each year with inflation).

8. Before the recovery act was enacted, the EITC had three credit rates. The credit was worth 7.65 percent of earnings (up to the maximum credit) for childless adults, 34 percent for families with one child, and 40 percent for families with two or more children. The recovery act added a fourth rate of 45 percent for families with three or more children.

Appendix

Percentage of Taxpayers in Each State and Congressional District Rich Enough to Lose Some Portion of the Bush Income Tax Cuts Under Obama's Plan

President Obama proposes to extend the Bush income tax cuts entirely for taxpayers with adjusted gross income (AGI) below $250,000 for married couples and below $200,000 for single taxpayers. Only about 2.1 percent of U.S. taxpayers have AGI above this threshold.

People whose AGI is just above the $250,000/$200,000 threshold would not find that their income taxes in 2011 are much different under Obama's plan than they are this year (assuming their income does not change). We estimate that about 80 percent of the revenue savings in the President's approach to the income tax would come from taxpayers with AGI in excess of $1 million.

Some have interpreted this to mean that Congress could extend the income tax cuts for AGI up to $1 million and still obtain about 80 percent of the savings that Obama's plan would produce. This is incorrect. If only income in excess of $1 million is taxed at the pre-Bush rates, that would mean that millionaires would enjoy reduced tax rates on their income up to $1 million. This would reduce the revenue savings from millionaires.

The tables on the following pages indicate the percentage of taxpayers in each state and Congressional House district who have AGI in excess of $250,000 (if they are married) or $200,000 (if they are unmarried), meaning they are rich enough to lose some portion of the Bush income tax cuts under President Obama's plan. They also indicate the percentage of taxpayers who are millionaires, the taxpayers who account for most of the revenue savings under Obama's plan.

State	Congressional District	Threshold set at $250,000 for married couples, $200,000 for singles		
		% of Taxpayers w/AGI Below $250k/$200k (all tax cuts extended)	**% of Taxpayers w/AGI Above $250k/$200k** (some tax cuts extended)	**% of Taxpayers w/AGI Above $1 million** (some tax cuts extended; account for over 80% of savings)
Alabama	**State-wide**	**98.4%**	**1.6%**	**0.2%**
Alabama	1	98.4%	1.6%	0.1%
Alabama	2	98.9%	1.1%	0.1%
Alabama	3	98.9%	1.1%	0.1%
Alabama	4	99.1%	0.9%	0.1%
Alabama	5	98.3%	1.7%	0.1%
Alabama	6	96.3%	3.7%	0.4%
Alabama	7	99.5%	0.5%	0.1%
Alaska	**State-wide**	98.1%	**1.9%**	**0.2%**
Arizona	**State-wide**	98.4%	**1.6%**	**0.2%**
Arizona	1	99.1%	0.9%	0.1%
Arizona	2	99.1%	0.9%	0.1%
Arizona	3	97.0%	3.0%	0.5%
Arizona	4	99.6%	0.4%	0.1%
Arizona	5	96.3%	3.7%	0.5%
Arizona	6	98.4%	1.6%	0.1%
Arizona	7	99.6%	0.4%	0.0%
Arizona	8	98.2%	1.8%	0.2%
Arkansas	**State-wide**	98.7%	**1.3%**	**0.1%**
Arkansas	1	99.2%	0.8%	0.1%
Arkansas	2	98.2%	1.8%	0.2%
Arkansas	3	98.4%	1.6%	0.1%
Arkansas	4	99.2%	0.8%	0.1%
California	**State-wide**	97.0%	**3.0%**	**0.4%**
California	1	97.8%	2.2%	0.2%
California	2	98.9%	1.1%	0.1%
California	3	98.0%	2.0%	0.2%
California	4	97.2%	2.8%	0.2%
California	5	99.1%	0.9%	0.1%
California	6	94.5%	5.5%	0.8%
California	7	98.6%	1.4%	0.1%
California	8	94.6%	5.4%	0.8%
California	9	96.3%	3.7%	0.4%
California	10	94.7%	5.3%	0.5%
California	11	95.0%	5.0%	0.4%
California	12	94.1%	5.9%	0.7%
California	13	97.0%	3.0%	0.2%

State	Congressional District	Threshold set at $250,000 for married couples, $200,000 for singles		
		% of Taxpayers w/AGI Below $250k/$200k (all tax cuts extended)	**% of Taxpayers w/AGI Above $250k/$200k** (some tax cuts extended)	**% of Taxpayers w/AGI Above $1 million** (some tax cuts extended; account for over 80% of savings)
California	14	88.9%	11.1%	1.9%
California	15	94.1%	5.9%	0.4%
California	16	96.3%	3.7%	0.3%
California	17	97.6%	2.4%	0.3%
California	18	99.4%	0.6%	0.1%
California	19	98.3%	1.7%	0.2%
California	20	99.6%	0.4%	0.0%
California	21	98.8%	1.2%	0.1%
California	22	98.4%	1.6%	0.2%
California	23	97.5%	2.5%	0.4%
California	24	96.0%	4.0%	0.4%
California	25	98.5%	1.5%	0.1%
California	26	96.1%	3.9%	0.5%
California	27	98.1%	1.9%	0.2%
California	28	96.7%	3.3%	0.5%
California	29	97.0%	3.0%	0.3%
California	30	89.4%	10.6%	2.3%
California	31	99.5%	0.5%	0.0%
California	32	99.5%	0.5%	0.0%
California	33	98.1%	1.9%	0.2%
California	34	99.3%	0.7%	0.1%
California	35	99.3%	0.7%	0.0%
California	36	95.6%	4.4%	0.5%
California	37	99.4%	0.6%	0.0%
California	38	99.5%	0.5%	0.0%
California	39	99.3%	0.7%	0.0%
California	40	97.7%	2.3%	0.2%
California	41	98.7%	1.3%	0.1%
California	42	96.1%	3.9%	0.3%
California	43	99.7%	0.3%	0.0%
California	44	97.3%	2.7%	0.3%
California	45	98.2%	1.8%	0.2%
California	46	95.2%	4.8%	0.6%
California	47	99.7%	0.3%	0.0%
California	48	92.7%	7.3%	1.1%
California	49	98.5%	1.5%	0.1%
California	50	94.3%	5.7%	0.7%
California	51	99.4%	0.6%	0.0%
California	52	97.3%	2.7%	0.2%
California	53	97.5%	2.5%	0.3%

State	Congressional District	Threshold set at $250,000 for married couples, $200,000 for singles		
		% of Taxpayers w/AGI Below $250k/$200k (all tax cuts extended)	**% of Taxpayers w/AGI Above $250k/$200k** (some tax cuts extended)	**% of Taxpayers w/AGI Above $1 million** (some tax cuts extended; account for over 80% of savings)
Colorado	**State-wide**	97.5%	**2.5%**	**0.3%**
Colorado	1	97.1%	2.9%	0.5%
Colorado	2	96.9%	3.1%	0.4%
Colorado	3	98.2%	1.8%	0.3%
Colorado	4	98.3%	1.7%	0.2%
Colorado	5	98.4%	1.6%	0.1%
Colorado	6	95.3%	4.7%	0.5%
Colorado	7	98.8%	1.2%	0.1%
Connecticut	**State-wide**	95.5%	**4.5%**	**0.7%**
Connecticut	1	97.5%	2.5%	0.2%
Connecticut	2	97.0%	3.0%	0.2%
Connecticut	3	97.7%	2.3%	0.2%
Connecticut	4	88.7%	11.3%	2.7%
Connecticut	5	96.2%	3.8%	0.4%
Delaware	**State-wide**	98.0%	**2.0%**	**0.2%**
District of Columb	**State-wide**	95.2%	**4.8%**	**0.6%**
Florida	**State-wide**	97.7%	**2.3%**	**0.3%**
Florida	1	98.7%	1.3%	0.1%
Florida	2	98.3%	1.7%	0.2%
Florida	3	99.5%	0.5%	0.1%
Florida	4	97.8%	2.2%	0.3%
Florida	5	98.9%	1.1%	0.1%
Florida	6	98.6%	1.4%	0.1%
Florida	7	97.2%	2.8%	0.4%
Florida	8	97.8%	2.2%	0.3%
Florida	9	97.4%	2.6%	0.3%
Florida	10	97.7%	2.3%	0.3%
Florida	11	98.3%	1.7%	0.2%
Florida	12	98.9%	1.1%	0.1%
Florida	13	96.7%	3.3%	0.5%
Florida	14	95.5%	4.5%	0.9%
Florida	15	98.1%	1.9%	0.3%
Florida	16	97.3%	2.7%	0.4%
Florida	17	99.6%	0.4%	0.1%
Florida	18	96.0%	4.0%	0.8%
Florida	19	97.0%	3.0%	0.4%
Florida	20	96.2%	3.8%	0.5%
Florida	21	98.3%	1.7%	0.1%
Florida	22	93.4%	6.6%	1.4%
Florida	23	99.4%	0.6%	0.1%
Florida	24	98.2%	1.8%	0.2%
Florida	25	98.9%	1.1%	0.1%

State	Congressional District	Threshold set at $250,000 for married couples, $200,000 for singles		
		% of Taxpayers w/AGI Below $250k/$200k (all tax cuts extended)	**% of Taxpayers w/AGI Above $250k/$200k** (some tax cuts extended)	**% of Taxpayers w/AGI Above $1 million** (some tax cuts extended; account for over 80% of savings)
Georgia	**State-wide**	98.2%	**1.8%**	**0.2%**
Georgia	1	98.7%	1.3%	0.2%
Georgia	2	99.3%	0.7%	0.1%
Georgia	3	98.3%	1.7%	0.1%
Georgia	4	98.9%	1.1%	0.1%
Georgia	5	96.0%	4.0%	0.8%
Georgia	6	94.6%	5.4%	0.6%
Georgia	7	98.0%	2.0%	0.2%
Georgia	8	99.1%	0.9%	0.1%
Georgia	9	98.4%	1.6%	0.1%
Georgia	10	98.5%	1.5%	0.2%
Georgia	11	98.6%	1.4%	0.1%
Georgia	12	99.4%	0.6%	0.1%
Georgia	13	99.3%	0.7%	0.0%
Hawaii	**State-wide**	98.1%	**1.9%**	**0.2%**
Hawaii	1	97.8%	2.2%	0.2%
Hawaii	2	98.4%	1.6%	0.1%
Idaho	**State-wide**	98.7%	**1.3%**	**0.2%**
Idaho	1	98.8%	1.2%	0.1%
Idaho	2	98.5%	1.5%	0.2%
Illinois	**State-wide**	97.4%	**2.6%**	**0.3%**
Illinois	1	99.2%	0.8%	0.1%
Illinois	2	99.4%	0.6%	0.0%
Illinois	3	98.4%	1.6%	0.2%
Illinois	4	99.0%	1.0%	0.1%
Illinois	5	97.0%	3.0%	0.4%
Illinois	6	96.9%	3.1%	0.3%
Illinois	7	95.2%	4.8%	0.9%
Illinois	8	96.5%	3.5%	0.4%
Illinois	9	96.8%	3.2%	0.4%
Illinois	10	90.2%	9.8%	1.9%
Illinois	11	98.6%	1.4%	0.1%
Illinois	12	99.1%	0.9%	0.1%
Illinois	13	94.8%	5.2%	0.6%
Illinois	14	97.5%	2.5%	0.2%
Illinois	15	98.6%	1.4%	0.1%
Illinois	16	98.3%	1.7%	0.2%
Illinois	17	99.1%	0.9%	0.1%
Illinois	18	98.3%	1.7%	0.2%
Illinois	19	98.9%	1.1%	0.1%

State	Congressional District	Threshold set at $250,000 for married couples, $200,000 for singles		
		% of Taxpayers w/AGI Below $250k/$200k (all tax cuts extended)	**% of Taxpayers w/AGI Above $250k/$200k** (some tax cuts extended)	**% of Taxpayers w/AGI Above $1 million** (some tax cuts extended; account for over 80% of savings)
Indiana	**State-wide**	98.8%	**1.2%**	**0.1%**
Indiana	1	99.0%	1.0%	0.1%
Indiana	2	99.0%	1.0%	0.1%
Indiana	3	98.7%	1.3%	0.2%
Indiana	4	98.6%	1.4%	0.1%
Indiana	5	97.3%	2.7%	0.3%
Indiana	6	99.2%	0.8%	0.1%
Indiana	7	99.2%	0.8%	0.1%
Indiana	8	99.1%	0.9%	0.1%
Indiana	9	99.1%	0.9%	0.1%
Iowa	**State-wide**	98.7%	**1.3%**	**0.1%**
Iowa	1	98.7%	1.3%	0.1%
Iowa	2	98.5%	1.5%	0.1%
Iowa	3	98.3%	1.7%	0.2%
Iowa	4	98.7%	1.3%	0.1%
Iowa	5	99.0%	1.0%	0.1%
Kansas	**State-wide**	98.3%	**1.7%**	**0.2%**
Kansas	1	99.1%	0.9%	0.1%
Kansas	2	99.0%	1.0%	0.1%
Kansas	3	96.7%	3.3%	0.4%
Kansas	4	98.5%	1.5%	0.2%
Kentucky	**State-wide**	98.9%	**1.1%**	**0.1%**
Kentucky	1	99.3%	0.7%	0.1%
Kentucky	2	99.2%	0.8%	0.1%
Kentucky	3	98.1%	1.9%	0.2%
Kentucky	4	98.6%	1.4%	0.1%
Kentucky	5	99.5%	0.5%	0.1%
Kentucky	6	98.6%	1.4%	0.1%
Louisiana	**State-wide**	98.6%	**1.4%**	**0.1%**
Louisiana	1	97.7%	2.3%	0.2%
Louisiana	2	98.9%	1.1%	0.1%
Louisiana	3	99.0%	1.0%	0.1%
Louisiana	4	98.8%	1.2%	0.1%
Louisiana	5	99.0%	1.0%	0.1%
Louisiana	6	98.4%	1.6%	0.2%
Louisiana	7	98.6%	1.4%	0.2%

State	Congressional District	Threshold set at $250,000 for married couples, $200,000 for singles		
		% of Taxpayers w/AGI Below $250k/$200k (all tax cuts extended)	**% of Taxpayers w/AGI Above $250k/$200k** (some tax cuts extended)	**% of Taxpayers w/AGI Above $1 million** (some tax cuts extended; account for over 80% of savings)
Maine	**State-wide**	98.5%	**1.5%**	**0.1%**
Maine	1	98.0%	2.0%	0.2%
Maine	2	99.1%	0.9%	0.1%
Maryland	**State-wide**	96.8%	**3.2%**	**0.3%**
Maryland	1	96.7%	3.3%	0.3%
Maryland	2	98.9%	1.1%	0.1%
Maryland	3	96.2%	3.8%	0.4%
Maryland	4	97.8%	2.2%	0.1%
Maryland	5	97.9%	2.1%	0.1%
Maryland	6	97.5%	2.5%	0.2%
Maryland	7	97.3%	2.7%	0.2%
Maryland	8	92.2%	7.8%	1.0%
Massachusetts	**State-wide**	96.6%	**3.4%**	**0.4%**
Massachusetts	1	98.6%	1.4%	0.1%
Massachusetts	2	98.4%	1.6%	0.1%
Massachusetts	3	97.1%	2.9%	0.2%
Massachusetts	4	94.6%	5.4%	0.9%
Massachusetts	5	95.8%	4.2%	0.5%
Massachusetts	6	96.0%	4.0%	0.4%
Massachusetts	7	95.7%	4.3%	0.6%
Massachusetts	8	96.9%	3.1%	0.5%
Massachusetts	9	96.1%	3.9%	0.6%
Massachusetts	10	96.6%	3.4%	0.4%
Michigan	**State-wide**	98.6%	**1.4%**	**0.1%**
Michigan	1	99.3%	0.7%	0.1%
Michigan	2	99.0%	1.0%	0.1%
Michigan	3	98.6%	1.4%	0.2%
Michigan	4	98.9%	1.1%	0.1%
Michigan	5	99.3%	0.7%	0.1%
Michigan	6	98.9%	1.1%	0.1%
Michigan	7	98.9%	1.1%	0.1%
Michigan	8	98.3%	1.7%	0.1%
Michigan	9	95.4%	4.6%	0.7%
Michigan	10	99.0%	1.0%	0.1%
Michigan	11	98.1%	1.9%	0.1%
Michigan	12	99.3%	0.7%	0.1%
Michigan	13	98.9%	1.1%	0.2%
Michigan	14	99.6%	0.4%	0.0%
Michigan	15	98.5%	1.5%	0.1%

State	Congressional District	Threshold set at $250,000 for married couples, $200,000 for singles		
		% of Taxpayers w/AGI Below $250k/$200k (all tax cuts extended)	**% of Taxpayers w/AGI Above $250k/$200k** (some tax cuts extended)	**% of Taxpayers w/AGI Above $1 million** (some tax cuts extended; account for over 80% of savings)
Minnesota	**State-wide**	97.7%	**2.3%**	**0.2%**
Minnesota	1	98.6%	1.4%	0.1%
Minnesota	2	97.2%	2.8%	0.2%
Minnesota	3	94.7%	5.3%	0.7%
Minnesota	4	97.7%	2.3%	0.2%
Minnesota	5	97.8%	2.2%	0.3%
Minnesota	6	97.8%	2.2%	0.2%
Minnesota	7	99.1%	0.9%	0.1%
Minnesota	8	99.0%	1.0%	0.1%
Mississippi	**State-wide**	98.9%	**1.1%**	**0.1%**
Mississippi	1	99.1%	0.9%	0.1%
Mississippi	2	99.2%	0.8%	0.1%
Mississippi	3	98.4%	1.6%	0.1%
Mississippi	4	98.9%	1.1%	0.1%
Missouri	**State-wide**	98.4%	**1.6%**	**0.2%**
Missouri	1	98.5%	1.5%	0.2%
Missouri	2	95.5%	4.5%	0.5%
Missouri	3	98.4%	1.6%	0.2%
Missouri	4	99.3%	0.7%	0.1%
Missouri	5	98.7%	1.3%	0.1%
Missouri	6	98.7%	1.3%	0.1%
Missouri	7	98.7%	1.3%	0.1%
Missouri	8	99.3%	0.7%	0.1%
Missouri	9	98.7%	1.3%	0.1%
Montana	**State-wide**	98.7%	**1.3%**	**0.2%**
Nebraska	**State-wide**	98.6%	**1.4%**	**0.2%**
Nebraska	1	98.8%	1.2%	0.1%
Nebraska	2	98.0%	2.0%	0.3%
Nebraska	3	99.1%	0.9%	0.1%
Nevada	**State-wide**	98.0%	**2.0%**	**0.4%**
Nevada	1	98.7%	1.3%	0.3%
Nevada	2	97.8%	2.2%	0.4%
Nevada	3	97.7%	2.3%	0.4%
New Hampshire	**State-wide**	97.7%	**2.3%**	**0.2%**
New Hampshire	1	97.7%	2.3%	0.2%
New Hampshire	2	97.6%	2.4%	0.2%

State	Congressional District	Threshold set at $250,000 for married couples, $200,000 for singles		
		% of Taxpayers w/AGI Below $250k/$200k (all tax cuts extended)	**% of Taxpayers w/AGI Above $250k/$200k** (some tax cuts extended)	**% of Taxpayers w/AGI Above $1 million** (some tax cuts extended; account for over 80% of savings)
New Jersey	**State-wide**	95.9%	**4.1%**	**0.5%**
New Jersey	1	97.1%	2.9%	0.2%
New Jersey	2	98.5%	1.5%	0.1%
New Jersey	3	98.4%	1.6%	0.1%
New Jersey	4	97.1%	2.9%	0.2%
New Jersey	5	97.1%	2.9%	0.2%
New Jersey	6	92.5%	7.5%	1.0%
New Jersey	7	97.3%	2.7%	0.2%
New Jersey	8	92.3%	7.7%	0.9%
New Jersey	9	96.5%	3.5%	0.4%
New Jersey	10	97.1%	2.9%	0.3%
New Jersey	11	98.7%	1.3%	0.2%
New Jersey	12	91.0%	9.0%	1.2%
New Jersey	13	93.1%	6.9%	0.7%
New Mexico	**State-wide**	98.5%	**1.5%**	**0.1%**
New Mexico	1	98.1%	1.9%	0.1%
New Mexico	2	99.1%	0.9%	0.1%
New Mexico	3	98.4%	1.6%	0.2%
New York	**State-wide**	97.0%	**3.0%**	**0.5%**
New York	1	96.6%	3.4%	0.4%
New York	2	95.8%	4.2%	0.5%
New York	3	95.2%	4.8%	0.6%
New York	4	96.1%	3.9%	0.5%
New York	5	95.2%	4.8%	0.8%
New York	6	99.7%	0.3%	0.0%
New York	7	99.6%	0.4%	0.0%
New York	8	89.7%	10.3%	2.2%
New York	9	98.1%	1.9%	0.1%
New York	10	99.3%	0.7%	0.1%
New York	11	98.2%	1.8%	0.2%
New York	12	98.7%	1.3%	0.2%
New York	13	98.0%	2.0%	0.2%
New York	14	87.6%	12.4%	3.2%
New York	15	98.0%	2.0%	0.3%
New York	16	*	*	*
New York	17	97.8%	2.2%	0.2%
New York	18	90.1%	9.9%	2.1%

State	Congressional District	Threshold set at $250,000 for married couples, $200,000 for singles		
		% of Taxpayers w/AGI Below $250k/$200k (all tax cuts extended)	**% of Taxpayers w/AGI Above $250k/$200k** (some tax cuts extended)	**% of Taxpayers w/AGI Above $1 million** (some tax cuts extended; account for over 80% of savings)
New York	19	95.6%	4.4%	0.5%
New York	20	98.2%	1.8%	0.2%
New York	21	98.6%	1.4%	0.1%
New York	22	98.7%	1.3%	0.1%
New York	23	99.3%	0.7%	0.0%
New York	24	99.1%	0.9%	0.1%
New York	25	98.4%	1.6%	0.1%
New York	26	98.5%	1.5%	0.1%
New York	27	99.1%	0.9%	0.1%
New York	28	99.2%	0.8%	0.1%
New York	29	98.1%	1.9%	0.2%
North Carolina	**State-wide**	98.4%	**1.6%**	**0.2%**
North Carolina	1	99.4%	0.6%	0.1%
North Carolina	2	99.4%	0.6%	0.1%
North Carolina	3	98.8%	1.2%	0.1%
North Carolina	4	96.2%	3.8%	0.3%
North Carolina	5	98.5%	1.5%	0.2%
North Carolina	6	98.3%	1.7%	0.2%
North Carolina	7	98.8%	1.2%	0.1%
North Carolina	8	99.1%	0.9%	0.1%
North Carolina	9	96.1%	3.9%	0.5%
North Carolina	10	98.8%	1.2%	0.1%
North Carolina	11	98.7%	1.3%	0.1%
North Carolina	12	99.0%	1.0%	0.1%
North Carolina	13	98.4%	1.6%	0.2%
North Dakota	**State-wide**	98.4%	**1.6%**	**0.1%**
Ohio	**State-wide**	98.5%	**1.5%**	**0.1%**
Ohio	1	98.7%	1.3%	0.1%
Ohio	2	96.7%	3.3%	0.4%
Ohio	3	98.4%	1.6%	0.1%
Ohio	4	99.2%	0.8%	0.1%
Ohio	5	99.2%	0.8%	0.1%
Ohio	6	99.2%	0.8%	0.1%
Ohio	7	99.1%	0.9%	0.1%
Ohio	8	98.9%	1.1%	0.1%
Ohio	9	98.7%	1.3%	0.1%
Ohio	10	98.8%	1.2%	0.1%
Ohio	11	98.2%	1.8%	0.2%
Ohio	12	97.3%	2.7%	0.2%
Ohio	13	98.3%	1.7%	0.2%
Ohio	14	97.3%	2.7%	0.3%
Ohio	15	98.5%	1.5%	0.1%
Ohio	16	98.8%	1.2%	0.1%
Ohio	17	99.3%	0.7%	0.1%
Ohio	18	99.4%	0.6%	0.1%

State	Congressional District	Threshold set at $250,000 for married couples, $200,000 for singles		
		% of Taxpayers w/AGI Below $250k/$200k (all tax cuts extended)	**% of Taxpayers w/AGI Above $250k/$200k** (some tax cuts extended)	**% of Taxpayers w/AGI Above $1 million** (some tax cuts extended; account for over 80% of savings)
Oklahoma	**State-wide**	98.6%	**1.4%**	**0.2%**
Oklahoma	1	97.8%	2.2%	0.3%
Oklahoma	2	99.3%	0.7%	0.1%
Oklahoma	3	98.9%	1.1%	0.1%
Oklahoma	4	98.9%	1.1%	0.1%
Oklahoma	5	98.0%	2.0%	0.3%
Oregon	**State-wide**	98.3%	**1.7%**	**0.2%**
Oregon	1	97.3%	2.7%	0.3%
Oregon	2	98.7%	1.3%	0.1%
Oregon	3	98.7%	1.3%	0.1%
Oregon	4	98.9%	1.1%	0.1%
Oregon	5	97.8%	2.2%	0.2%
Pennsylvania	**State-wide**	98.0%	**2.0%**	**0.2%**
Pennsylvania	1	99.3%	0.7%	0.1%
Pennsylvania	2	98.4%	1.6%	0.2%
Pennsylvania	3	99.0%	1.0%	0.1%
Pennsylvania	4	97.1%	2.9%	0.3%
Pennsylvania	5	99.1%	0.9%	0.1%
Pennsylvania	6	95.3%	4.7%	0.6%
Pennsylvania	7	95.7%	4.3%	0.5%
Pennsylvania	8	96.3%	3.7%	0.3%
Pennsylvania	9	99.2%	0.8%	0.1%
Pennsylvania	10	98.8%	1.2%	0.1%
Pennsylvania	11	99.2%	0.8%	0.1%
Pennsylvania	12	99.4%	0.6%	0.1%
Pennsylvania	13	96.9%	3.1%	0.3%
Pennsylvania	14	98.8%	1.2%	0.2%
Pennsylvania	15	98.2%	1.8%	0.1%
Pennsylvania	16	97.7%	2.3%	0.3%
Pennsylvania	17	98.9%	1.1%	0.1%
Pennsylvania	18	97.6%	2.4%	0.2%
Pennsylvania	19	98.5%	1.5%	0.1%
Rhode Island	**State-wide**	98.0%	**2.0%**	**0.2%**
Rhode Island	1	97.9%	2.1%	0.2%
Rhode Island	2	98.1%	1.9%	0.2%
South Carolina	**State-wide**	98.5%	**1.5%**	**0.2%**
South Carolina	1	98.0%	2.0%	0.2%
South Carolina	2	97.8%	2.2%	0.2%
South Carolina	3	99.0%	1.0%	0.1%
South Carolina	4	98.3%	1.7%	0.2%
South Carolina	5	98.9%	1.1%	0.1%
South Carolina	6	99.3%	0.7%	0.1%
South Dakota	**State-wide**	98.5%	**1.5%**	**0.2%**

State	Congressional District	Threshold set at $250,000 for married couples, $200,000 for singles		
		% of Taxpayers w/AGI Below $250k/$200k (all tax cuts extended)	**% of Taxpayers w/AGI Above $250k/$200k** (some tax cuts extended)	**% of Taxpayers w/AGI Above $1 million** (some tax cuts extended; account for over 80% of savings)
Tennessee	**State-wide**	98.3%	**1.7%**	**0.2%**
Tennessee	1	99.0%	1.0%	0.1%
Tennessee	2	98.1%	1.9%	0.2%
Tennessee	3	98.5%	1.5%	0.2%
Tennessee	4	99.2%	0.8%	0.1%
Tennessee	5	97.9%	2.1%	0.3%
Tennessee	6	98.9%	1.1%	0.1%
Tennessee	7	96.2%	3.8%	0.4%
Tennessee	8	99.3%	0.7%	0.1%
Tennessee	9	98.2%	1.8%	0.3%
Texas	**State-wide**	97.7%	**2.3%**	**0.3%**
Texas	1	98.4%	1.6%	0.2%
Texas	2	97.8%	2.2%	0.2%
Texas	3	96.4%	3.6%	0.3%
Texas	4	98.2%	1.8%	0.1%
Texas	5	98.6%	1.4%	0.1%
Texas	6	98.4%	1.6%	0.2%
Texas	7	92.7%	7.3%	1.1%
Texas	8	97.3%	2.7%	0.3%
Texas	9	99.4%	0.6%	0.1%
Texas	10	96.8%	3.2%	0.3%
Texas	11	98.0%	2.0%	0.3%
Texas	12	97.7%	2.3%	0.3%
Texas	13	98.5%	1.5%	0.2%
Texas	14	97.6%	2.4%	0.2%
Texas	15	99.1%	0.9%	0.1%
Texas	16	99.1%	0.9%	0.1%
Texas	17	98.4%	1.6%	0.2%
Texas	18	98.6%	1.4%	0.1%
Texas	19	98.6%	1.4%	0.2%
Texas	20	99.6%	0.4%	0.1%
Texas	21	95.5%	4.5%	0.6%
Texas	22	97.0%	3.0%	0.2%
Texas	23	98.3%	1.7%	0.2%
Texas	24	96.3%	3.7%	0.4%
Texas	25	98.0%	2.0%	0.2%
Texas	26	97.2%	2.8%	0.2%

State	Congressional District	Threshold set at $250,000 for married couples, $200,000 for singles		
		% of Taxpayers w/AGI Below $250k/$200k (all tax cuts extended)	**% of Taxpayers w/AGI Above $250k/$200k** (some tax cuts extended)	**% of Taxpayers w/AGI Above $1 million** (some tax cuts extended; account for over 80% of savings)
Texas	27	98.9%	1.1%	0.1%
Texas	28	99.2%	0.8%	0.1%
Texas	29	99.7%	0.3%	0.0%
Texas	30	98.6%	1.4%	0.2%
Texas	31	98.5%	1.5%	0.1%
Texas	32	93.7%	6.3%	1.2%
Utah	**State-wide**	98.3%	**1.7%**	**0.2%**
Utah	1	98.5%	1.5%	0.2%
Utah	2	97.4%	2.6%	0.4%
Utah	3	99.0%	1.0%	0.1%
Vermont	**State-wide**	98.3%	**1.7%**	**0.2%**
Virginia	**State-wide**	97.2%	**2.8%**	**0.2%**
Virginia	1	98.0%	2.0%	0.1%
Virginia	2	98.2%	1.8%	0.2%
Virginia	3	99.2%	0.8%	0.1%
Virginia	4	98.8%	1.2%	0.1%
Virginia	5	98.5%	1.5%	0.2%
Virginia	6	98.6%	1.4%	0.1%
Virginia	7	96.8%	3.2%	0.3%
Virginia	8	94.5%	5.5%	0.4%
Virginia	9	99.3%	0.7%	0.1%
Virginia	10	93.9%	6.1%	0.6%
Virginia	11	94.6%	5.4%	0.3%
Washington	**State-wide**	97.5%	**2.5%**	**0.3%**
Washington	1	96.4%	3.6%	0.4%
Washington	2	98.3%	1.7%	0.2%
Washington	3	98.3%	1.7%	0.2%
Washington	4	98.7%	1.3%	0.1%
Washington	5	98.6%	1.4%	0.1%
Washington	6	98.6%	1.4%	0.1%
Washington	7	95.9%	4.1%	0.5%
Washington	8	94.8%	5.2%	0.7%
Washington	9	98.7%	1.3%	0.1%
West Virginia	**State-wide**	99.1%	**0.9%**	**0.1%**
West Virginia	1	99.1%	0.9%	0.1%
West Virginia	2	98.9%	1.1%	0.1%
West Virginia	3	99.3%	0.7%	0.1%
Wisconsin	**State-wide**	98.5%	**1.5%**	**0.2%**
Wisconsin	1	98.7%	1.3%	0.1%
Wisconsin	2	98.1%	1.9%	0.2%
Wisconsin	3	99.0%	1.0%	0.1%
Wisconsin	4	99.5%	0.5%	0.1%
Wisconsin	5	96.4%	3.6%	0.5%
Wisconsin	6	99.0%	1.0%	0.1%
Wisconsin	7	99.1%	0.9%	0.1%
Wisconsin	8	98.7%	1.3%	0.2%
Wyoming	**State-wide**	98.0%	**2.0%**	**0.4%**