

Sales and Income Tax Scenarios - H998

MARRIED FILING JOINTLY WITH TWO CHILDREN

Income Level	20,000	40,000	60,000	100,000	250,000	1,000,000	4,000,000
Income Tax Change	-40	-116	-102	-110	-1,934	-12,830	-62,518
Sales Tax Change	38	74	79	130	259	307	337
Net Impact	(2.0)	(42.0)	(23.0)	20.0	(1,675.3)	(12,523.0)	(62,181.1)
Percent of Total Taxpayers*	4.9%	7.0%	6.7%	11.4%	8.3%	2.3%	0.3%

MARRIED FILING JOINTLY WITH NO CHILDREN

Income Level	20,000	40,000	60,000	100,000	250,000	1,000,000	4,000,000
Income Tax Change	-68	-166	-60	-70	-1,916	-12,813	-62,500
Sales Tax Change	33	64	69	113	225	267	293
Net Impact	(35.0)	(102.0)	9.0	43.0	(1,691.0)	(12,546.0)	(62,207.0)
Percent of Total Taxpayers*	4.9%	7.0%	6.7%	11.4%	8.3%	2.3%	0.3%

HEAD OF HOUSEHOLD WITH ONE CHILD

Income Level	20,000	40,000	60,000	100,000	250,000	1,000,000	4,000,000
Income Tax Change	-172	-328	-497	-420	-2,713	-14,370	-65,220
Sales Tax Change	33	64	69	113	225	267	293
Net Impact	(139.0)	(264.0)	(428.0)	(307.0)	(2,488.0)	(14,103.0)	(64,927.0)
Percent of Total Taxpayers	8.2%	6.9%	1.8%	0.8%	0.2%	0.0%	0.0%

SINGLE

Income Level	20,000	40,000	60,000	100,000	250,000	1,000,000	4,000,000
Income Tax Change	-44	-282	-474	-1,053	-3,738	-16,918	-70,093
Sales Tax Change	30	58	62	102	203	240	264
Net Impact	(14.3)	(224.4)	(411.9)	(951.3)	(3,535.5)	(16,677.7)	(69,829.3)
Percent of Total Taxpayers	20.1%	10.2%	4.7%	2.7%	0.9%	0.2%	0.0%

* Data does not distinguish between Married Filing Jointly with and without dependents. 40.9% of returns have a filing status MFJ, 18.0% HOH, and 38.9% Single.

Source: Estimates computed by Fiscal Research Divisio, Sales tax estimates based on US Consumer Expenditure Survey data